

GLENCOE VILLAGE HALL



VILLAGE OF GLENCOE

ANNUAL BUDGET

FISCAL YEAR 2020

MARCH 1, 2019 – FEBRUARY 29, 2020



CELEBRATING 150 YEARS OF EXCELLENCE
IN LOCAL GOVERNMENT



VILLAGE OF GLENCOE



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Glencoe

Illinois

For the Fiscal Year Beginning

March 1, 2018

Christopher P. Morrell

Executive Director

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Glencoe, for its Annual Budget for the fiscal year beginning March 1, 2018.

This is the nineteenth year that the Village has received this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will be submitting it to GFOA to determine its eligibility for another award.



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BUDGET GUIDE

Welcome to the Village of Glencoe's Fiscal Year 2020 budget, which begins March 1, 2019 and continues through February 29, 2020. This **Budget Guide** has been developed to summarize the budget development process, to explain the Village's major funds and to help give context to various sections of this complex document.

BUDGET DEVELOPMENT PROCESS

Guided by the policies, priorities and goals of the Village Board and the Village's Strategic Plan, the budget is the single most important policy document produced by the Village each year. The budget is approved annually by the Village Board in compliance with the Village Charter and municipal code and includes detailed information about anticipated revenues and expenditures for the upcoming fiscal year. The revenues and expenditures are broken down by the various operating, enterprise, fiduciary and special funds that comprise the total spending plan. Illinois Compiled Statutes (ILCS), or State law, sets forth the legal maximum spending limits for the Village for the fiscal year. The appropriation authority requested represents the budgeted amount plus 10%, which accounts for possible changes to planned expenditures that may take place in a given year.

As depicted in the graphic below, work on the annual budget begins with staff's review of capital and infrastructure needs, circulation and evaluation of a fee survey, development of a financial forecast and scheduling a public hearing to consider the proposed tax levy ordinance for the coming year. Staff summarizes findings into reports, which are reviewed by the Finance Committee and considered in accordance with financial policies and other critical documents, as the Village's annual spending plan is drafted. Such documents are included within the budget for reference. Feedback from each step, including the budget workshops to review the draft budget, has been incorporated into this document.



FUND SUMMARIES

The budget is divided into separate funds with specific functions. They include:

- The **General Fund** is the largest and most comprehensive operating fund of the Village. It accounts for the resources to fund Public Safety (police, fire and emergency medical services), most operational and maintenance aspects of Public Works (including streets, sewers, forestry, planning and zoning, and community development) and other general administration activities including human resources, financial management, legal support, risk management, purchasing, communications and day-to-day administration. There are also certain capital expenditures (vehicles, equipment, technology investments and certain infrastructure improvements) that are funded through General Fund revenues and/or reserves.
- The **Water Fund** is an enterprise fund that provides resources for the operation and maintenance of the Village's water production and distribution divisions. The Water Fund is designed to be a self-sustaining function that is funded entirely by user charges.
- The **Motor Fuel Tax (MFT) Fund** is a special revenue fund that provides MFT resources received on a per capita basis from the State of Illinois for purposes specifically restricted to roadway maintenance.
- The **Bond Construction Fund** is a governmental fund that exists for the purpose of aggregating resources for infrastructure improvements and large-scale capital projects. These projects are largely funded by General Obligation (G.O.) bonds and any interest earned on the respective bond proceeds.
- The **Debt Service Fund** is a governmental fund that exists for the purpose of retiring general obligation and other debt incurred to finance various capital improvements in the Village.
- The **Police and Fire Pension Funds** are fiduciary funds (assets held in trust) that have been created for the specific purpose of funding pension plans for the Public Safety Department. These funds are governed by the ILCS as well as two separate pension boards, comprised of pension fund trustees (those who qualify for or are receiving a pension) and appointed members from the community.

BUDGET SECTIONS

*The budget is divided into various sections, each of which is explained below. View the **Table of Contents** to be directed to a specific section or subsection. Tabs in the printed document correspond to the headings below.*

Budget Overview

The **Budget Overview** provides the reader with an introduction to the Village of Glencoe, acquainting the reader with elected officials, key staff and the organizational structure, as well as a snapshot of facts and figures about the Village. A full list of facts and figures can be found in the **Supporting Materials** section.

Budget Transmittal

The **Budget Transmittal** outlines the major initiatives and changes to the spending plan for the coming fiscal year—tying them to the Village's Strategic Plan and other value statements set by the Village President and Board of Trustees.

Strategic Plan Update and Budget Request Summary

New this year, the budget includes a **Strategic Plan Update** which gives an overview of the strategic visioning process and details the proposed expenditures across all departments for the execution of Strategic Plan projects in the coming fiscal year. The update is followed by **Strategic Plan Project Timeframes** as well as a full copy of the three-year **Strategic Plan**. The Strategic Plan was approved by the Village Board in 2018 and outlines the Board's priorities and goals, as well as specific initiatives to guide staff toward their execution.

Financial Forecast, Projections and Revenue Loss Scenarios

The **Financial Forecast** outlines the rationale behind the proposed spending plan and adjustments to various financial policies. The Financial Forecast is a planning document developed every year using historical data, economic and financial trends, changes in legislation and other environmental factors affecting the financial health of the Village in order to forecast revenue and expenditure performance across all funds. Current Fiscal Year 2019 year-end projections are included within the forecast and have also been added to each department's budget detail table.

Following the Financial Forecast is a reformatted **Revenue Loss Scenario** table which illustrates the potential short- and long-term impacts on Village revenues should various circumstances outside the Village's control occur—such as a property tax freeze, a loss of a major sales tax source or a legislative action by the State.

Also new this year, staff has prepared a summary of the budget's **Impact to the Taxpayer**, specifically noting those taxes and fees that have been recommended for adjustment. This summary is designed to outline how proposed changes to certain revenues, fees and taxes would impact an average Glencoe household. This summary is for illustrative purposes only as home sizes and value in Glencoe vary significantly.

Financial Policies

The **Financial Policies**, reviewed and updated annually by the Village Board, are structured guidelines for the management of the Village's finances. They serve as in the foundation on which the budget development process is built.

This section also includes the Village's **Fee and Fine Schedule**, with a memo proceeding the schedule to explain the various changes since Fiscal Year 2019.

Budget Summary

The **Budget Summary** section provides an overview of the Village's revenues and expenditures, including planned capital investments, using various tables and charts. Tables include an **Operating Fund Summary** as well as charts for **Revenue** and **Expenditure Distribution by Fund** and by **Category**. The financial information is presented in several different ways to present current year information as compared to prior years, provide an explanation of how funds are allocated and spent and to note significant changes from year to year. This section also outlines changes in fund balances for each of the Village's funds.

General Fund Revenues

The General Fund is the largest and most comprehensive operating fund of the Village. It accounts for the resources to fund public safety, most operational and maintenance aspects of public works (including streets, sewers, forestry, planning and zoning, community development) and other general administration activities

including human resources, financial management, legal support and day-to-day administration. General Fund revenues are detailed under the **General Fund Revenues** tab.

Department Budgets

General Fund expenditures are outlined with comprehensive narratives that break down expenditures for each department of the Village (including the Village Manager's Office, Finance, Public Safety and Public Works). A narrative for the Water Fund, which is overseen by the Public Works Department, follows the General Fund narratives.

Fund Summaries

Following the department budgets are fund narratives for the **Water Fund**, **Motor Fuel Tax Fund** and **Bond Construction Fund**. The narratives begin with a description of each department/fund, and also include a personnel summary and highlighted budget requests for the coming fiscal year. A summary table for the department's expenditures follows each narrative. Look for the **Police and Fire Pension Fund Summary** in the Supporting Documents section. It is included here, rather with the other fund summaries as financial activity in the pension funds fund are governed by State law and separately appointed boards, rather than by the Village.

Community Improvement Program (CIP)

The **Community Improvement Program (CIP)** is a comprehensive planning document that forecasts investment in infrastructure, equipment and rolling stock for the coming 10-year period. It is updated each year and projects are prioritized based upon need, condition of existing infrastructure, legal mandates and available resources. This is a planning tool to help the Village anticipate and aggregate necessary capital improvements throughout the community. Also included in this section is a proposed funding plan to provide guidance to the Village Board in considering available resources to pay for these vital community infrastructure improvements.

Pay Plan

The **Fiscal Year 2020 Pay Plan** outlines the Village's practices for employee compensation. This section also includes the **Pay Plan Salary Schedule** noting pay classifications for employees as well as a **History of Authorized Full-Time Positions**.

Supporting Materials and Data

This section provides a series of documents, including rosters of administrative staff and the Village's various boards and commissions, the Fiscal Year 2020 budget calendar, a historical timeline and statistical data to supplement the information included in the **Budget Overview** section.

This section also includes a narrative for the **Police and Fire Pension Funds**. The narrative begins with a fund overview, and also includes a summary of expenditures as well as major Fiscal Year 2019 accomplishments and Fiscal Year 2020 goals.

Glossary of Budget Terms

The **Glossary of Budget Terms** includes an alphabetical list of terms used throughout this budget document, with easy to understand explanations to assist the reader.



FISCAL YEAR 2020

BUDGET OVERVIEW

VILLAGE INFORMATION



VILLAGE LEADERSHIP

Board of Trustees



Lawrence R. Levin, Village President (*Front, Center*)
Gail Lissner (*Front, Left*)
Peter Mulvaney (*Back, Middle Right*)
Greg Turner (*Back, Far Left*)

Barbara Miller (*Back, Far Right*)
Dale Thomas (*Front, Right*)
Jonathan Vree (*Back, Middle Left*)

Department Heads



Philip Kiraly, Village Manager (*Front, Center*)
Nikki Larson, Finance Director (*Front, Right*)
David Mau, Public Works Director (*Top, Left*)

Sharon Tanner, Assistant Village Manager (*Front, Left*)
Cary Lewandowski, Public Safety Director (*Back, Right*)
Stella Nanos, Golf Club General Manager (*Back, Center*)



GLENCOE AT A GLANCE

Located in Cook County, just 25 miles north of Chicago's Loop, the Village of Glencoe is bordered by Lake Michigan to the east, the Village of Winnetka to the south, the Cook County Forest Preserve and Village of Northbrook to the west and the City of Highland Park to the north. With abundant parks, superb schools, convenient beach facilities, an active and engaged citizenry and one of the most attractive business districts on the North Shore, Glencoe is a wonderful place to live, grow a family or start a business.

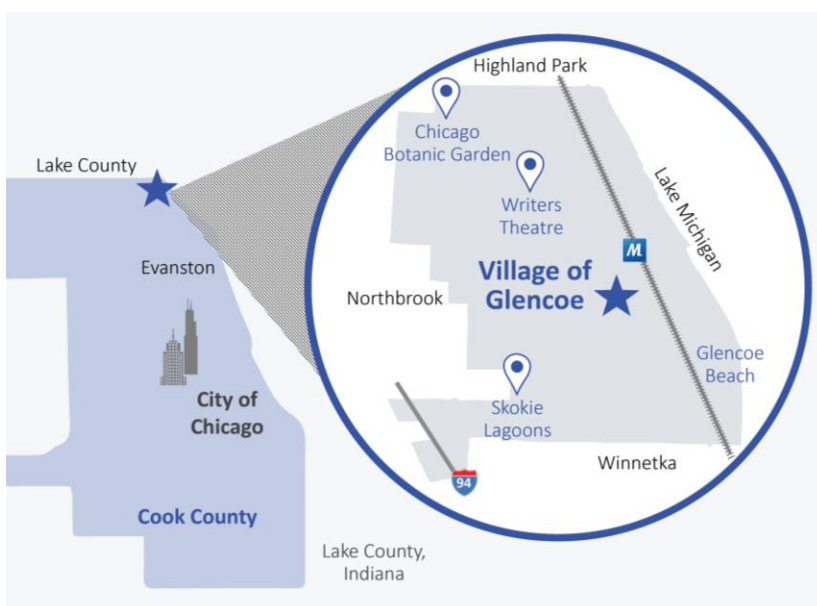


Government

The Village was incorporated on March 29, 1869 and has operated under the council-manager form of government since 1914. Glencoe was the first community in the State of Illinois, and the fourteenth nationwide, to operate under this form of government.

The approximately 8,923 residents of Glencoe enjoy premium services from the Village including public safety (police, fire and emergency medical services), water and sewer. The Village contracts for the community's garbage and recycling collection services with Lakeshore Recycling Systems. Village staff members are committed to exceptional service level delivery, being responsive to the community and maintaining a fiscally and environmentally conservative footprint.

Community Snapshot



INCORPORATED: March 29, 1869

GOVERNMENT TYPE: Council-Manager

POPULATION: 8,923

AREA: 3.86 square miles

NUMBER OF HOUSEHOLDS: 3,202

FULL-TIME VILLAGE EMPLOYEES: 95

MEDIAN HOUSEHOLD INCOME: \$203,235

EDUCATION LEVELS: *Master's: 50.4%*
Bachelors: 36.4%

DISTANCE TO: *O'Hare: 17.5 miles*
Midway: 32 miles
The Loop: 25 miles

Population and Demographics

The Village of Glencoe's population was estimated to be 8,923 in 2017, which represents a modest (2.3%) increase since the 2010 U.S. Census and an approximately 15% drop from the Village's peak population 10,542 in 1970.

The median age of Glencoe residents is 45.3 which is above the average age of Cook County residents of 36.4 and of Illinois residents of 37.7. Much like the nation's population as a whole, Glencoe's population is also aging, with the largest age bracket being age 45 to 54.

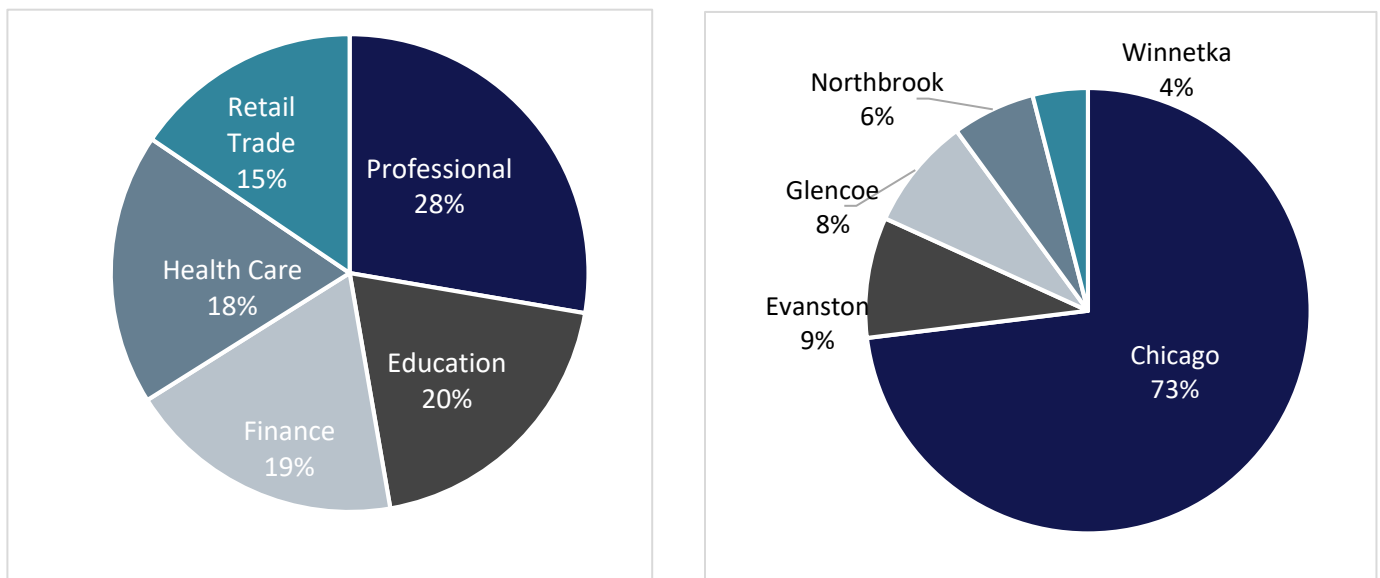
Glencoe's median household income is \$203,235 as compared the State of Illinois median household income of \$61,229.¹ Glencoe is consistently ranked as one of the most affluent communities in Illinois and the region. Educational levels in Glencoe are comparatively high, 36.4% have earned at least a bachelor's degree (as compared to 22% in the State of Illinois); 50% of Glencoe residents have a Master's degree or terminal degree in their field.



Employment of Glencoe Residents

As seen in the charts below, nearly a third of Glencoe residents who participate in the work force are employed in professional services, followed closely by education (20%), finance (19%) and health care (18%). The vast majority (approximately 73%) of residents who commute for work commute to Chicago.

EMPLOYMENT OF GLENCOE RESIDENTS BY SECTOR (LEFT), AND LOCATION (RIGHT) (2014)



Source: U.S. Census Bureau, Longitudinal- Employer Household Dynamics Program, CMAP Glencoe Community Snapshot

¹ (Source: 2013-2017 American Community Survey five-year estimates.)

Home Values and Ownership

Glencoe has approximately 3,202 households, with an average household size of 2.8. Of the owner-occupied homes in the community, representing approximately 91% of all households, the median home value is approximately \$940,600.

The bulk of homes in Glencoe – over 68% – were built prior to 1969, which means that as of 2018 almost 2,400 homes are nearing approximately 50 years of age or more, with approximately 1,206 of those homes nearing 80 years of age or more. *(Source: 2013-2017 American Community Survey five-year estimates.)*



Business Community



The Village has a thriving business community, generating approximately \$1.9 million in local sales tax annually, which equates to about 8% of the Village's revenues. The addition of the new Writers Theatre facility on Tudor Court (with 70,000 visitors recorded in 2017) only bolsters a client base for our downtown businesses.

Approximately 65% of Glencoe businesses are service-based, or finance, insurance or real estate. These companies employ approximately 70% of those who work in Glencoe.

Development

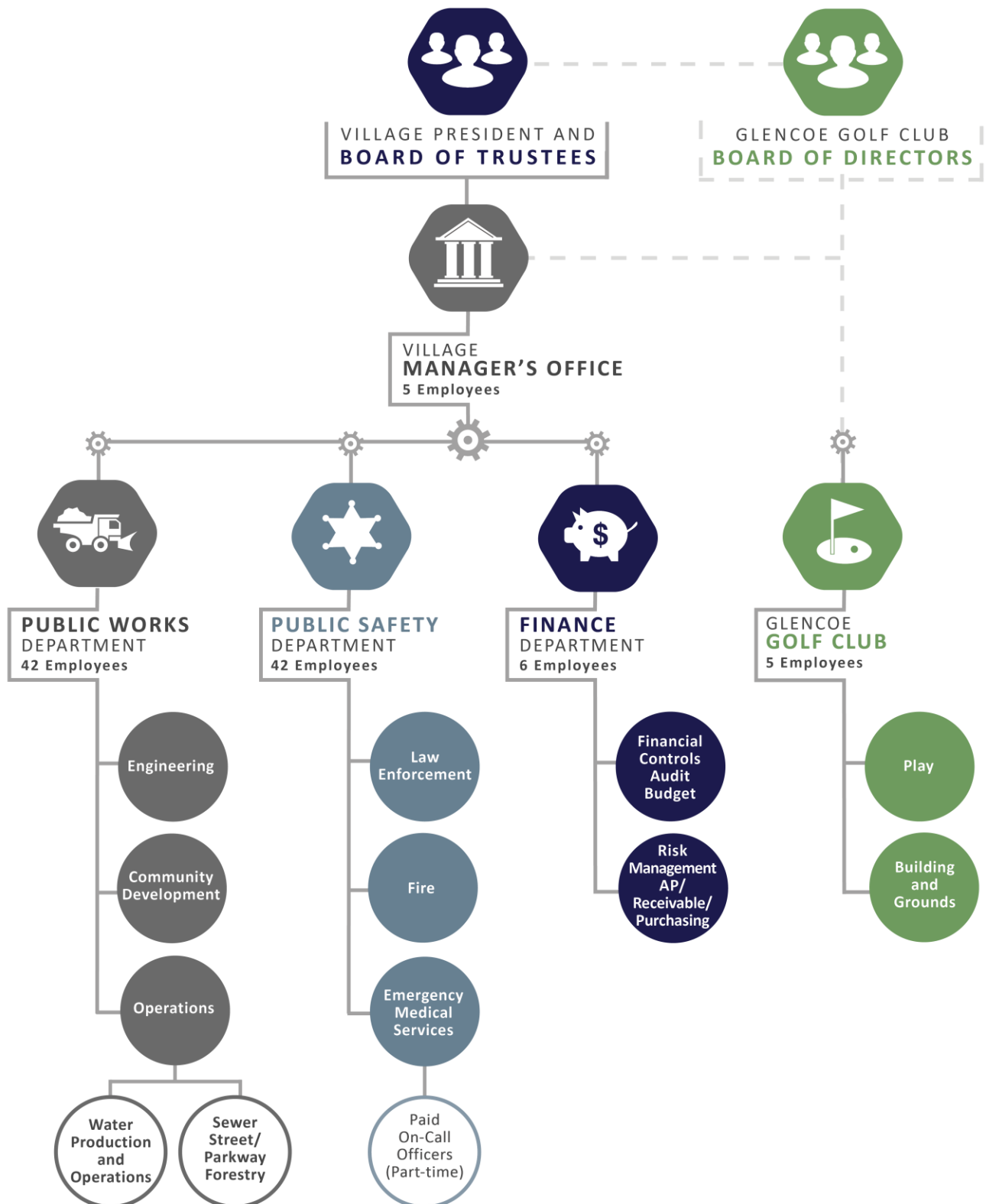
The Village is approximately 3.86 miles and is completely built-out, comprised primarily of single-family, residential homes. There are three commercial areas, with the largest being the downtown business district. Due to renovations and a stream of residential demolitions and replacements, revenue from all permits in Fiscal Year 2020 is projected to account for approximately \$1.09 million, or 4.7% of revenues across all funds and financing sources.

For more statistical data and a timeline of the Village, please see the Supporting Materials and Data section of the budget.



VILLAGE ORGANIZATION CHART

RESIDENTS OF GLENCOE





FISCAL YEAR 2020

BUDGET TRANSMITTAL

VILLAGE MANAGER'S MESSAGE



BUDGET TRANSMITTAL

March 1, 2019

To the Honorable Village President and Board of Trustees,

Attached is the Fiscal Year 2020 Budget which outlines projected revenues and expenditures for the fiscal year that begins March 1, 2019 and concludes on February 29, 2020.

The budget provides for \$25,890,565 in total spending across the Village's operational funds (which include the General Fund, Water Fund, Motor Fuel Tax Fund [MFT], Bond Construction Fund, and Debt Service Fund). This represents an increase of \$660,114 from the approved budget for the current fiscal year. Operational fund revenues total \$24,279,805. These totals do not include budgeted figures for the Washington Place Special Service Area Agency Fund, nor the Police and Fire Pension Funds, however, detailed budgets for those funds have been included in this document. In accordance with the Village's financial policies, a planned spend-down of accumulated reserve funds for various one-time purchases of infrastructure and equipment accounts for the difference between revenues and expenditures and results in a balanced budget. The spend-downs will come from the General Fund and Water Fund reserves, while maintaining their required minimum fund balances.

The budget presented in the following pages has fully integrated the Strategic Plan, approved by the Village Board in 2018. The goals and initiatives of the plan are critically important in budget development. The Fiscal Year 2020 Budget uses the Village's limited resources prudently; continues the efforts of the Village toward enhancing community sustainability; underscores new opportunities for intergovernmental cooperation; takes steps to continue to improve the Village's communication with its residents; moves to develop better and more effective uses of data in decision making; and, ensures exceptional service delivery as the Village's first priority. Resources to equip our staff to manage the changing dynamics of local government service delivery have also been incorporated into the budget to move these efforts forward. These include staff training and development, life safety equipment replacements, appropriate infrastructure improvements and operational enhancements.

Along with a focus on the Strategic Plan, development of the budget is guided by best practices in municipal finance. Vital guidance documents developed by staff and vetted by the Finance Committee form the budget's foundation. These documents include established financial policies, the Village's Financial Forecast, 10-Year Community Improvement Program (CIP) and the annual Fee and Fine Survey. New this year, staff developed a debt financing plan to fund the 10-Year CIP, which details various potential revenue sources that do not overly burden taxpayers. Recommendations and comments from various stakeholders are incorporated into the process. These inputs provide necessary context in order to develop a proposed spending plan that is aligned with the Village's goals priorities, mandates and requirements and revenue projections.

When considering the allocations for this budget, major initiatives such as the transition to a new ERP solution and major infrastructure and equipment purchases are noteworthy priorities. Also in line with the Strategic Plan, the budget reflects investments in staff through ongoing training and development opportunities, recognizing our most significant investment annually is in our excellent, cross-trained workforce. Fiscal Year 2020 represents the second full year of major outsourced services including 911 dispatching, garbage collection and building plan review and inspections. While similar outsourcing initiatives are not planned for

Fiscal Year 2020, future opportunities for right-sizing operations, shared services or other alternative service delivery models will continue to be evaluated. Likewise, policy discussion and direction regarding planned improvements to the Tudor Court streetscape, the potential replacement of the Glencoe Golf Club Clubhouse and future investments in the Village's water production facility will be a focus during the coming year. Further, staff will present a comprehensive building permit fee analysis for Village Board consideration in the near future. Any adjustments to the fee structure are anticipated to become effective during Fiscal Year 2020.

We will celebrate the Village's 150th anniversary of incorporation in 2019, an endeavor that has and will continue to require resources (financial and in the form of staff time and activity). Resources have been budgeted, as have several fundraising efforts, including a commemorative vehicle sticker.

Fiscal Year 2020 Budget Highlights

- An increase in General Fund operating expenditures of 5.2% against an increase revenues of 3.4%. Both of these factors are a results of staff's continued efforts to provide added accuracy and transparency in spending. The most significant impacts to expenditures relate to statutorily required Police Pension contributions that are transferred from the General Fund as well as increases in employment costs. Projections for the coming years are included in the Financial Forecast.
- As ever, appropriate funding of the Village's pension requirements is a significant component of our annual expenditures. In particular, funding for the Police Pension Fund for Fiscal Year 2020 continues the practice of providing for funding in line with State of Illinois requirements and actuarial requirements. The budgeted allocation totals \$1.84 million, a 16.2% increase from the overall contribution in Fiscal Year 2019.
- The property tax levy is proposed to increase by the limitations imposed by PTELL, approximately 2.1%, or \$278,755 from last year's extended levy (excluding the levy related to debt service payments). That said, due to retirement of the Series 2009 Bonds in 2019, the Village's total property tax levy will actually *decrease* by 1.55%.
- This year, staff has developed an attachment to the Financial Forecast that outlines the impacts of these changes to the typical Glencoe taxpayer. Changes to several fees, (including water [9% increase] and sewer [7.1% increase] rates) have been implemented in accordance with required anticipated operating and capital costs.
- Wage increases of 2.5% for Public Safety union employees (contractual requirement) and a 2.5% for all non-union employees have been included. Contract negotiations for Public Works employees are anticipated to begin before the end of the current fiscal year.
- Prudent investment in the Village's infrastructure, along with funding to meet operational needs has been included in the budget. As noted, the recommended use of \$1,636,300 in General Fund Balance reserves for one-time expenses (infrastructure needs and other capital purchases) has been included.

Of note, this budget represents the last budget that will cover the Village's current 12-month fiscal year, which runs from March to February, as we begin to transition to a calendar-based fiscal year (January to December). Following this Fiscal Year 2020, the budget will move to an abbreviated stub year (10 months, March – December) before moving to a calendar year-based fiscal year, starting on January 1, 2021.

Acknowledgements

The development of a budget is a considerable undertaking. The resulting document reflects hundreds of hours of review and analysis, as well as collaborative dialogue between our elected officials and staff.

This community has the good fortune to have an excellent staff that has dedicated their full resources toward developing this budget, one that is responsive to Village Board direction and community need. For their significant efforts, I offer my thanks to Finance Director Nikki Larson and Assistant to the Finance Director Denise Joseph, as well as to Assistant Village Manager Sharon Tanner and Assistant to the Village Manager Megan Meyer for their outstanding leadership in the development of this document. Public Works Director David Mau and Public Safety Director Cary Lewandowski and their teams also deserve to be commended for their outstanding work.

Further, I wish to acknowledge the leadership and guidance of the Village Board, and particularly the Finance Committee and Village President, for their diligent review and thoughtful direction through the budget development process. The Village's legacy of prudent financial management has been carried forward into Fiscal Year 2020 thanks to their leadership. Their dedication to public service and the Glencoe community is one the Village's greatest assets.

Finally, I wish to acknowledge our Glencoe community. I am grateful each day for our engaged residents and businesses, for our partner governments and community service organizations, that each contribute so much to the quality of life of this wonderful place. As we celebrate Glencoe's 150th anniversary year in 2019, we should be proud of our legacy and eager for the many opportunities of the future.

It is a privilege to work with a dedicated Village Board, a professional Village workforce and a highly engaged community.

Sincerely,

A handwritten signature in black ink that reads "Philip A. Kiraly". The signature is fluid and cursive, with the first name "Philip" being the most prominent.

Philip A. Kiraly
Village Manager



FISCAL YEAR 2020

STRATEGIC PLAN UPDATE

PROGRESS AND TIMEFRAMES



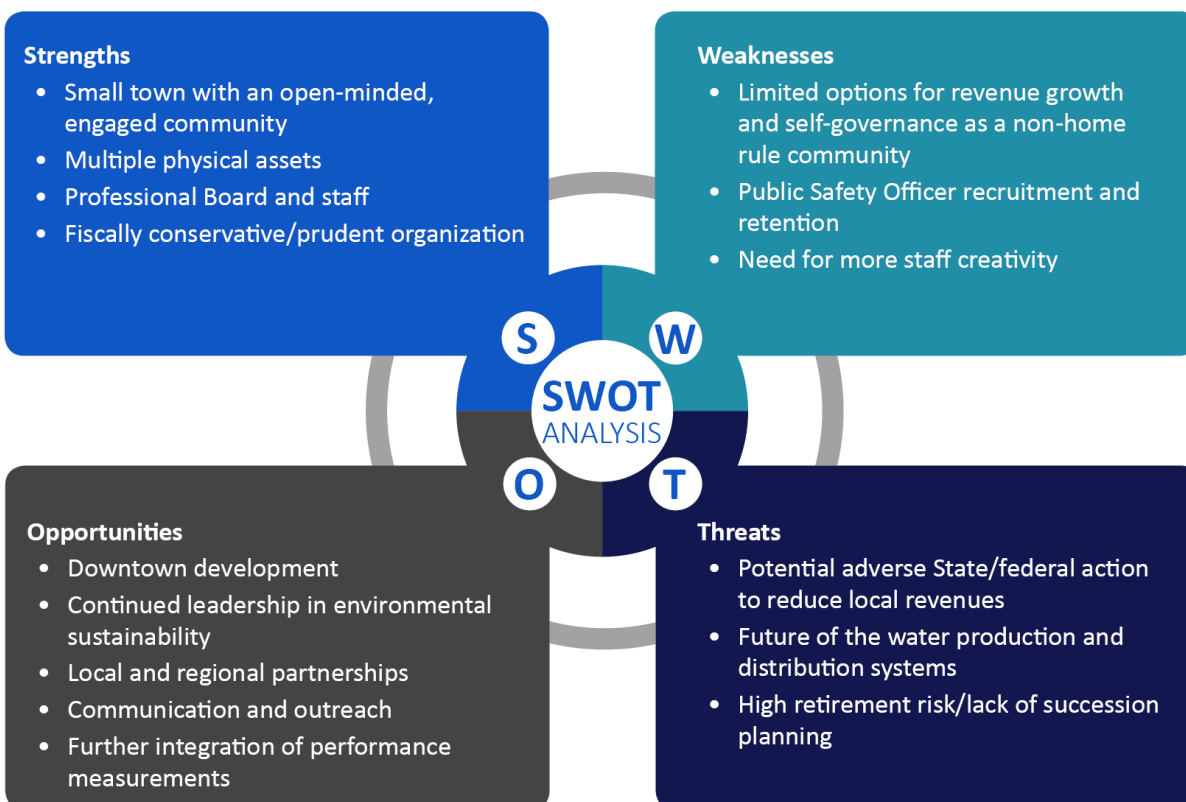
STRATEGIC PLAN UPDATE

The Village Board approved a new Strategic Plan in April 2018. This section provides an overview of the recent strategic visioning process, summarizes the progress made on Strategic Plan action items and highlights budget requests related to the execution of Strategic Plan projects that will continue into or begin in Fiscal Year 2020.

STRATEGIC VISIONING PROCESS OVERVIEW

The Village embarked on a new strategic visioning process in the summer of 2017. The resulting Strategic Plan builds on the Village's first Three-Year Strategic Work Plan, adopted in the fall of 2014. As part of the strategic planning process in 2014, the Village Board identified six strategic priorities—**financial sustainability**, **infrastructure replacement**, **community engagement**, **commercial vitality**, **operational effectiveness** and **organizational development**. These six strategic priorities were used as pillars throughout the recent strategic planning process, and **environmental sustainability** has been further identified as an underlying value inherent to each of the priorities. With these pillars in place, the Village Manager's Office led an effort to design a process for the new Strategic Plan, which was broken into three stages: **Stage 1: Analysis**, **Stage 2: Direction** and **Stage 3: Execution**.

Staff conducted the bulk of **Stage 1: Analysis** along with the Strategic Visioning Working Group, which resulted in the creation of the comprehensive State of the Village Report. Later, the Village employed the assistance of a professional facilitator to host individual meetings with each Village Board member to begin identifying the Village's strengths, weaknesses, opportunities and threats. This analysis is illustrated in the graphic below.



Stage 2: Direction began at the strategic visioning workshop in October 2017 at which the Village Board and staff collectively identified critical threats and identified potential solutions. Feedback from that workshop led to the creation of a new strategic vision statement and four new strategic goals to supplement the existing strategic priorities.

The vision statement helps to answer the questions, “What is the desired state of the Village in 20 years?” and “How do we get there?” The strategic goals are more short-term in nature, intended to guide projects taking place in the next five years.



- **Strategic Vision:** We will make Glencoe the community that people choose to live, work and do business, by providing innovative, responsive, high-quality public services in an environmentally and fiscally sustainable manner.
- **Strategic Goals:**
 - **Governance:** Evaluate and adapt Glencoe’s governance structure and regulations to best meet the needs of the community now and into the future.
 - **Services and Infrastructure:** Employ best practices to deliver high-quality services and maintain infrastructure in an environmentally and financially sustainable manner.
 - **Economic Development:** Create conditions to attract and retain businesses to support a thriving local economy with diverse retail, restaurant and service options.
 - **Staffing:** Attract, retain and develop an innovative, high-performing and diverse workforce.

With a strategic vision statement and strategic goals finalized in February 2018, staff members representing all departments worked to develop a draft Strategic Plan, which includes specific initiatives and action items to move the Village toward each strategic goal. The Strategic Plan has been designed to span Fiscal Years 2019-2021 (from March 2018 through February 2021), with some major initiatives beginning in that timeframe but extending into future fiscal years.

The Village is now in **Stage 3: Execution**, which is detailed further in the summary below.

STRATEGIC PLAN PROGRESS SUMMARY

Since adoption, the Strategic Plan has been incorporated into each department’s work plan and will continue to be incorporated into individual employee work plans where possible. Each of the action items has been assigned to teams of staff members, with over 40% of the Village’s full-time workforce participating on at least one team. To keep teams on track, all team leads attended a staff-led project management training and produced charters for each project. They have also been regularly reporting on progress internally, noting next steps and any roadblocks encountered.

The following pages provide a summary of progress made thus far on the plans action items, organized by goal. Individual updates are only included for projects that are currently underway. An additional summary is provided to detail of those action items that will begin in Fiscal Year 2020 but that are not yet underway. These summaries are followed by a Gantt chart that illustrates specific timeframes for projects scheduled to begin in Fiscal Year 2019, with many continuing into Fiscal Year 2020.

Current Projects

GOVERNANCE

Initiative: Evaluate and implement community engagement initiatives to determine satisfaction with Village services and future community priorities

- **Action Item: Determine the desired scope of and develop a process for fielding the Village's next community survey**
- **Update:** A preliminary cost estimate for the next Village-wide community survey has been developed. Staff will soon critique the 2015 survey and identify areas to highlight in the next survey. As described in the Village Manager's Office department budget narrative, \$23,000 has been budgeted for professional services relating to designing, administering and analyzing the survey.
- **Action Item: Collect community feedback through non-survey tools such as expanded Coffee with the Board events, presence at French Markets and community forums**
- **Update:** Staff collaborated with the Glencoe Park District, Glencoe Public Library and District 35 to host a joint Coffee with the Boards series launched in April. Additionally, staff coordinated an effort to have a Village presence at the French Market events, hosted on Saturdays throughout the summer. Volunteers from various departments, committees and commissions took turns representing the Village.

Initiative: Determine whether being a non-home rule government provides the Village with the optimal regulatory and financial authority

- **Action Item: Complete analysis of the Village's current financial and regulatory authority, creating a comprehensive list of regulations, procedures and revenues sources that are within and outside the Village's current authority**
- **Update:** Data is being gathered for this analysis. A public presentation of this material is preliminarily planned for June 2019. As described in the Village Manager's Office department budget narrative, there is a budget allocation for legal counsel relating to this project.

Initiative: Review and update all Village regulations and ordinances to ensure compliance with State and Federal regulations and to bring them in line with organization and community priorities

- **Action Item(s): Compile list of desired regulations and ordinances that are affected by being a non-home rule community as part of the analysis of the Village's regulatory and financial authority; identify regulations that are in need of update but are not affected by being a non-home rule community**
- **Update:** A master list of all Village regulations and ordinances has been developed and staff will soon begin to prioritize regulations that are in need of update, to be shared with the Village Board as needed. There is an allocation in the Village Manager's Office department budget for legal services related to this project.

Initiative: Evaluate options for the Village's water treatment and distribution services

- **Action Item: Engage with potential local partners to discuss their future plans for water production**
- **Update:** Staff is working with potential partners to consider additional alternatives for the Village's water production facility. As described in the Water Fund budget narrative, \$50,000 has been budgeted for the study.

SERVICES AND INFRASTRUCTURE

Initiative: Develop and implement a standard method for evaluating and measuring service levels and delivery methods

- **Action Item(s): Establish and present to the Village Board a set of services to be continually evaluated in the next three years; identify data sources and collection methods for the set of services**
- **Update:** Staff launched a new bi-monthly key performance indicator report which is distributed to the Village Board and published on the Village's website. The new reports build on data included in the old department monthly reports, with a new focus on readability and interpretation of data. Moving forward, staff plans to complete a data audit and develop a streamlined data collection process.

Initiative: Improve service delivery and/or reduce service-related costs through process improvements, consideration of alternative service delivery models and use of emerging technology

- **Action Item(s): Identify alternative service delivery methods (i.e. shared services/inter-governmental cooperation, in-sourcing, outsourcing, public/private partnerships); develop a standard tool to calculate/analyze cost of individual services**
- **Update:** Staff is in the process of generating a list of proposed services to be analyzed further.
- **Action Item: Conduct process improvement exercises for all major business processes**
- **Update:** This project has been aligned with implementation of the Village's new enterprise resource planning (ERP) software. Staff has started with mapping business processes within the Finance Department (where ERP implementation will begin).

Initiative: Identify mission-critical facility replacement/rehabilitation projects for Village-owned facilities and develop recommended courses of action

- **Action Item: Determine what mission-critical facilities are in need of replacement/rehabilitation in the next five to 10 years**
- **Update:** Staff has developed and is further evaluating and refining a ratings matrix to help quantify the condition of the Village's mission-critical facilities. Once finalized, the matrix will be applied and results shared with leadership. Ultimately, this tool will be an integral part of the development of the Community Improvement Program (CIP) on an annual basis.
- **Action Item: Facilitate fundraising and construction planning for a new Glencoe Golf Club Clubhouse**
- **Update:** Staff worked with the Village Attorney to establish a separate 501(c)(3) organization capable of accepting donations for the project. Staff has conducted further research on fundraising efforts undertaken for similar projects in other communities. Any resources needed for the execution of this project will be allocated in the Golf Club budget.

Initiative: In concert with the Sustainability Task Force, create operational and community-wide Sustainability Plans

- **Action Item(s): Establish the scope of the Sustainability Plans; research best practices and conduct community engagement efforts**
- **Update:** Following further discussion with the Sustainability Task Force, staff is recommending that instead of a community-wide Sustainability Plan, the Village consider membership in the STAR Community Program. Following analysis, a recommendation on the possible membership will be made to the Village Board. An internal sustainability plan will still be developed. As noted in the Village Manager's Office department budget narrative, \$12,000 has been budgeted for sustainability-related projects.

ECONOMIC DEVELOPMENT

Initiative: Retain and attract viable businesses that maintain or enhance the tax base in Glencoe

- **Action Item: As part of the planning for the new Glencoe Golf Club Clubhouse, develop alternative fundraising options to reduce reliance on public funding for the project**
- **Update:** *Reference update in Services and Infrastructure goal.*
- **Action Item: Research economic development incentives and resources within the Village's current regulatory authority and bring recommendations to the Village Board**
- **Update:** *Reference update in Governance goal.*

Initiative: Evaluate opportunities to support further economic growth through improvements to the Village's built environment and regulations impacting commercial uses

- **Action Item: Prepare to implement recommendations of the Active Transportation Plan**
- **Update:** Staff has worked alongside the Sustainability Task Force, Glencoe Park District, District 35 and the Active Transportation Alliance to draft the community's first Active Transportation Plan which proposes various infrastructure enhancements and public education campaigns to encourage safe and active travel (walking and biking) to and from popular community locations and schools. The draft plan was presented to all relevant boards in October 2018 and was formally adopted by the Village Board in November 2018. Now adopted, recommendations for implementation will be incorporated into future CIP projects beginning with sidewalk-related recommendations which will be implemented as soon as Fiscal Year 2020.
- **Action Item: Complete design and initiate installation of wayfinding signage, information kiosks and gateway features in and surrounding business districts**
- **Update:** Staff has engaged the assistance of planning and design firm Teska Associates to identify desired wayfinding enhancements (highlighting key points of interest, parking, connections to active transportation options, etc.) and to brainstorm initial concepts. Teska plans to develop preliminary schematics by the end of the calendar year for staff review. As described in the CIP project summary, \$70,000 has been budgeted to fund fabrication and installation of the wayfinding features.
- **Action Item: Work with the Plan Commission to produce new design guidelines for the Village's business districts**
- **Update:** This effort is ongoing with the Plan Commission. It is expected that design guidelines will be finalized in calendar year 2019.

STAFFING

Initiative: Incorporate the Village's vision, priorities and goals into daily staff life to create opportunities for engagement

- **Action Item(s):** Develop and institute a staff training program to educate on the Village's vision, priorities and goals (consider a formal program, such as "Glencoe University" for current employees and for use during the onboarding process); and reinforce Village's customer-centric culture through internal branding in the workplace
- **Update:** To build on the ideals incorporated into the Strategic Plan, a cross-departmental team will research best practices in onboarding, customer service training and culture building techniques and develop them into a formalized training program with associated internal branding (i.e. posters, stickers, apparel, screensavers, etc.) for both new employees and tenured staff.
- **Action Item: Institute regular meetings between union leadership, operational staff and administration to encourage engagement through regular, rotating meetings with the Village Manager**
- **Update:** As part of the rollout of the new Strategic Plan, the Village Manager hosted a series of meetings with each department to distribute printed copies of the plan, explain the process undertaken to produce the plan and to answer any questions. The second round of meetings will take place prior to the end of the calendar year. On a going forward basis, bi-annual meetings will be held with the Village Manager and staff in all departments.

Initiative: Evaluate and implement changes to the Village's work environment to make the Village an employer of choice

- **Action Item: Establish an interdepartmental Employee Relations Committee**
- **Update:** Staff has generated ideas for the framework of the Employee Relations Committee, including meeting structure and feedback mechanisms. Next, the project team will work with department heads to select committee participants with an eye toward making sure all levels of staff are represented.
- **Action Item: Conduct staff interviews at end of Village employment**
- **Update:** An exit interview questionnaire has been developed and is in use.
- **Action Item: Implement emotional and physical health training opportunities to support overall staff wellness and reduce potential for workplace risk**
- **Update:** The Wellness Committee has implemented multiple recent initiatives including Wellness Walk Wednesdays, a recent wellness fair and periodic wellness events, such as the recent Smoothie Social, to encourage healthy behavior.

Upcoming Projects

In addition to the projects detailed above that are currently underway, the following projects are scheduled to begin in late Fiscal Year 2019 or Fiscal Year 2020.

ECONOMIC DEVELOPMENT

Initiative: Retain and attract businesses that maintain or enhance the tax base in Glencoe

- **Action Item(s):**
 - Design and implement a survey for businesses that are exiting Glencoe to identify future business service improvements
 - Partner with the Chamber of Commerce to strategically assess current services and identify business community members' priorities into the future

Subgroup: Economic Development Action Items Related to a Home Rule Analysis

- **Action Item(s):** Research economic development incentives and resources, as well as potential business-related taxing options, within and outside the Village's current regulatory authority and bring recommendations to the Village Board

Initiative: Evaluate opportunities to support further economic growth through improvements to the Village's built environment and regulations impacting commercial uses

Subgroup: South End of Downtown Action Items

- **Action Item:** Create a task force to evaluate the potential reuse/redevelopment of publicly-owned properties in the south end of downtown; initiate a design agreement with a consultant

STAFFING

Initiative: Incorporate the Village's vision, priorities and goals into daily staff life to create opportunities for engagement.

- **Action Item(s):**
 - Conduct staff customer service training
 - Routinize work plan development across the Village to better define the ways in which individual employees contribute to overall department and Village goals

Initiative: Develop a more flexible workforce through job enhancement, and cross-functional training and teams.

- **Action Item(s):**
 - Create and implement onboarding training for each department to establish baseline knowledge of both Village functions and role within two weeks of hire date
 - Create, update and review standard operating procedures for all Village business and operating processes
 - Evaluate and update all staff job descriptions

STAFFING (CON'T)

Initiative: Prepare for long-term staffing needs through continual workforce planning analysis and adapting best recruitment and onboarding practices.

- **Action Item(s):**
 - Research, evaluate and implement best recruitment practices and develop hiring strategies to develop a qualified applicant pipeline and to increase workplace diversity
 - Routinize analysis of long-term staffing needs based on potential legislative changes, retirements, attrition, etc.

Initiative: Evaluate and implement changes to the Village's work environment to make the Village an employer of choice.

- **Action Item(s):**
 - Research alternative compensation policies of other municipalities and best practices
 - Develop interdepartmental teambuilding opportunities, both in terms of work-related tasks and employee social activities
 - Identify opportunities for flexible work scheduling and implement as appropriate



VILLAGE OF GLENCOE
STRATEGIC PLAN TIMEFRAMES
Fiscal Year 2019 Projects

		Fiscal 2019														Fiscal Year 2020														Fiscal Year 2021													
Action Items	Status	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2						
GOAL: GOVERNANCE																																											
Initiative: Evaluate and implement community engagement initiatives to determine satisfaction with Village services and future community priorities.																																											
Determine the desired scope of and develop a process for fielding the Village’s next community survey	On track																																										
Collect community feedback through non-survey tools such as expanded Coffee with the Board events, presence at French Markets and community forums	Ongoing																																										
Collaborate with the Community Relations Forum	Ongoing																																										
Initiative: Determine whether being a non-home rule government provides the Village with the optimal regulatory and financial authority.																																											
Complete analysis of the Village’s current financial and regulatory authority, creating a comprehensive list of regulations, procedures and revenues sources that are within and outside the Village’s current authority	On track																																										
Present initial analysis to the Village Board and develop future action items based on direction	Waiting																																										
Initiative: Review and update all Village regulations and ordinances to ensure compliance with State and federal regulations and to bring them in line with organization and community priorities.																																											
Establish staff review committee and develop a project plan	Complete																																										
Compile list of desired regulations and ordinances that are affected by being a non-home rule community as part of the analysis of the Village’s regulatory and financial authority	On track																																										
Identify regulations that are in need of update but are not affected by being a non-home rule community	On track																																										
Initiative: Evaluate options for the Village’s of water treatment and distribution services.																																											
Engage with potential local partners to discuss their future plans for water production	On track																																										

Timeframe Key

-
- Project timeframe as determined in the Strategic Plan
-
- Staff estimated completion timeframe
-
- On track: Project is progressing through timeframe as scheduled
-
- Waiting: Project has not yet begun but is scheduled and has a project charter
-
- Ongoing: Project spans all three fiscal years and does not have a specific schedule
-
- Complete
-

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Fiscal Year 2020 Budget | Page 30

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GLENCOE VILLAGE HALL

VILLAGE OF GLENCOE

STRATEGIC PLAN

FOR FISCAL YEARS

2019-2021





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Executive Summary

The Village of Glencoe has a long history of excellence in local government, providing an exceptionally high level of service to our residents. As evidenced by the positive feedback in the 2015 Community Survey, Glencoe residents see the Village in a positive light and our efforts and services are complemented by Glencoe's high performing schools, the Glencoe Park District and a myriad of community service and religious organizations. The challenge for the Village Board and staff is to consider what the Village can do now to prepare the organization and community for the next 20 years – ensuring that we safeguard that which makes Glencoe attractive to current and prospective residents and businesses.

Despite Glencoe's many positive attributes, there are a number of critical threats that we face, both as an organization and a community – from rising costs out-pacing revenue growth, to unpredictable State of Illinois action, to rapidly aging infrastructure, to a substantial percentage of retirement-eligible Village staff. This Strategic Plan has been developed with these critical threats, and others identified in the recent State of the Village Report, in mind. Together, the Village Board and staff members from all departments developed a new Strategic Vision Statement as well as four new Strategic Goals, that are more short-term in nature, which we believe will set us on the right track to achieving our longer-term aspirations as a community.

Timeline

While the scope of this Strategic Plan is intended to span Fiscal Years 2019-2021 (from March 2018 through February 2021), the new *Strategic Vision Statement* and the existing *Strategic Priorities* are intended to remain guideposts for years to come.

Additionally, multiple goals, projects and initiatives included in the Strategic Work Plan section will likely begin in the next three fiscal years, but continue into future work plans.

Measuring Our Success

In addition to reporting on the status of the initiatives and action items included in the *Strategic Work Plan* section, Village staff have compiled a number of key performance indicators (KPIs) which will be monitored as a means to track progress moving forward. These new KPIs will be included in future bi-monthly Strategic Plan updates.

Strategic Planning Participants

Village Board of Trustees

Lawrence Levin, Village President	
Trent Cornell	Gail Lissner
Barbara Miller	Peter Mulvaney
Dale Thomas	Jonathan Vree

Village Staff

Philip Kiraly, Village Manager
Sharon Tanner, Assistant Village Manager
Ron Dussard, Information Technology Coordinator
Megan Hoffman, Assistant to the Village Manager
Jordan Lester, Management Analyst/Deputy Village Clerk

Denise Joseph, Interim Finance Director
Diane Serpe, Accountant
Margie Ziegler, Management Analyst

Cary Lewandowski, Public Safety Director
Mary Saikin, Deputy Chief of Fire
Richard Weiner, Deputy Chief of Police

David Mau, Public Works Director
Nathan Parch, Community Development Administrator
Don Kirk, Public Works Superintendent
Alex Urbanczyk, Water Plant Superintendent
Adam Hall, Management Analyst

Stella Nanos, Glencoe Golf Club General Manager

The State of Our Village

To guide the strategic visioning process, the Strategic Visioning Working Group prepared a comprehensive *State of the Village Report* which detailed a wide variety of topics and issues impacting the Village. The *Statistics to Consider* listed below are excerpted from the more in-depth analysis in the report, and highlight trends that the Village Board and staff used to develop a SWOT analysis and identify critical issues. View the full report at www.villageofglencoe.org/strategicplan.

Statistics to Consider

- In the 2015 Community Survey, 99% of respondents rated Glencoe as an excellent or good place to live, 95% were very satisfied or satisfied with Public Safety services and 94% were very satisfied or satisfied with the maintenance of the downtown, traffic signals municipal buildings and streets.
- Also from the Community Survey, 97% of respondents reported that they were very satisfied or satisfied with their feeling of safety in Glencoe neighborhoods. This underscores the value of our Public Safety Department, yet at the same time regional emerging crime trends and increasing training requirements continue to challenge the department in new ways.
- Glencoe's population has remained constant since the 1990s; however, the Chicago region is predicted to grow more than 25%, from approximately 8.6 million residents in 2010 to 11 million in 2040. In particular, Metra Rail's UP-North corridor (which serves communities from Chicago to Kenosha) is projected to attract nearly 250,000 residents alone in the same time period.

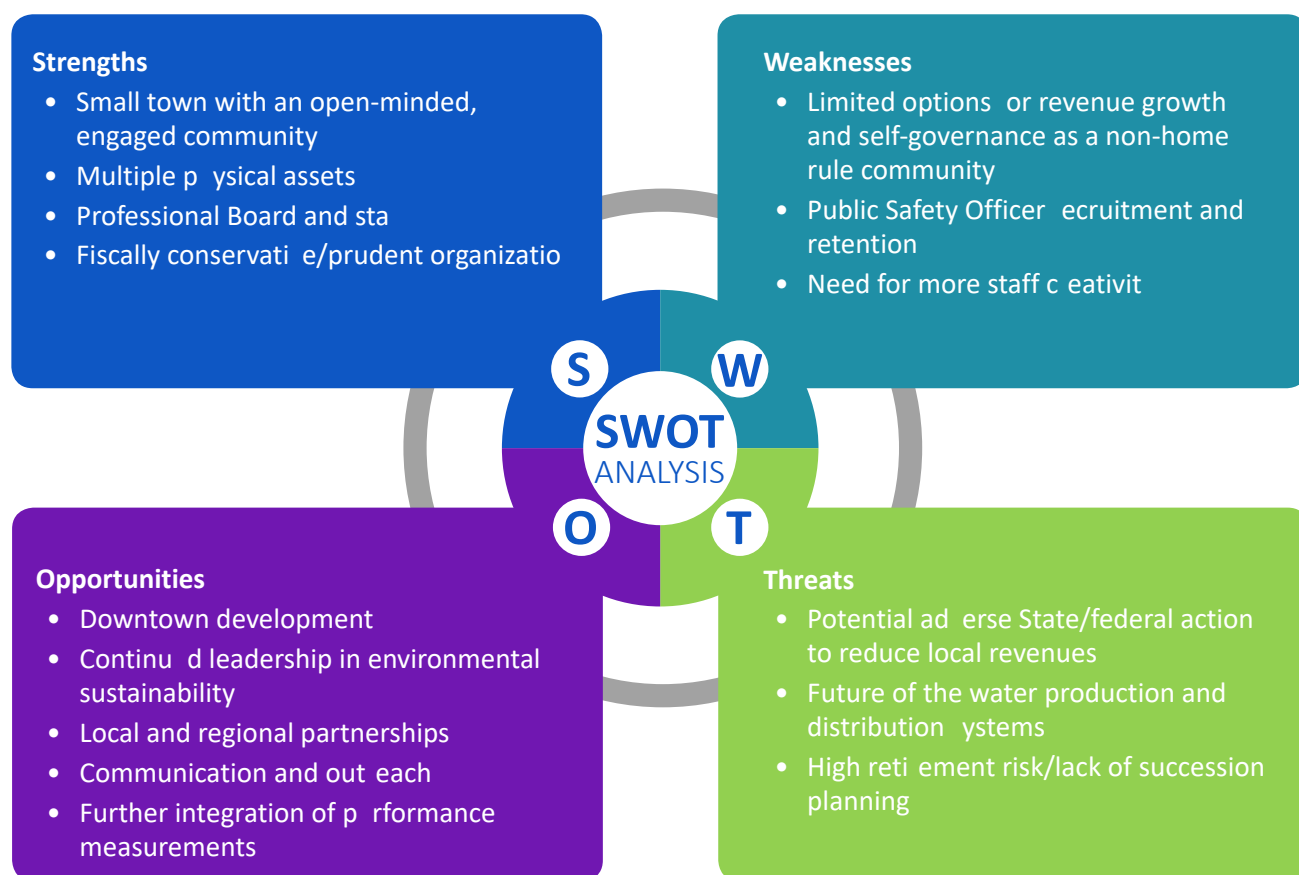


Glencoe at a Glance

- 8,881 residents
- 3.78 square miles
- 3,325 households
- \$185,320: median household income
- 87% owner-occupied households
- 44.2: median age of residents
- 49%: residents with a graduate or professional degree
- 95 full-time Village employees

- Glencoe’s area of 3.78 square miles is completely built out and is comprised primarily of single-family homes. Over 93% of Glencoe homes sold in 2017 were single-family homes.
- From Village infrastructure to community housing stock, Glencoe’s built environment is aging. Our water production and distribution system (including the water plant), sanitary sewer system, sidewalks, roadways and public buildings are all well advanced in age and require an aggressive maintenance and replacement schedule. The water treatment plant and Glencoe Golf Club clubhouse will both reach over 100 years of age within the next 10 years.
- The Village is financially healthy and is notably one of 17 Illinois communities to have a AAA rating from Standard & Poor’s. Prudent planning has resulted in revenues out-pacing expenses, but influences including potential federal and state legislation may impact revenues in the future.
- The Village’s revenue from auto dealerships accounts for approximately 65% of our total sales tax revenues, or about 5% of the Village’s revenues annually. Over the last 10 years, revenue from the dealerships has increased by approximately \$200,000 a year dropping below \$1 million during the recession.
- The percentage of staff eligible for retirement will rise to 43% in Fiscal Year 2023, with 21 employees reaching minimum retirement eligibility in the Public Works Department alone. Maintaining full staffing has proven challenging in recent years as a result of staff turnover, particularly in the Public Safety Department. This turnover, however, also creates new opportunities to consider alternative methods of service delivery in the future.
- Since implementation of our new Communications Plan and website in the spring of 2017, Village communications have expanded rapidly. Staff are able to reach residents across a variety of social platforms, with a median of 567 unique visitors to the Village website daily.

The following analysis of the Village’s strengths, weaknesses, opportunities and threats, was developed by the Village Board and staff members as part of the Strategic Visioning Workshop held in October 2017.



The background image shows the exterior of the Glencoe Guildhall restaurant at night. A circular sign on the left reads "RESTAURANT - BAR - GUILDHALL" with "Glencoe, IL" in the center. The building has a brick facade and a striped awning. A purple semi-transparent box is overlaid on the right side of the image, containing the text "Strategic Vision" and a paragraph. In the foreground, there is a small outdoor table with two black chairs on a brick-paved sidewalk.

Strategic Vision

We will make Glencoe the community that people choose to live, work and do business, by providing innovative, responsive, high-quality public services in an environmentally and fiscally sustainable manner.

Plan Components

The Village's new Strategic Plan builds on the Village's first Three-Year Strategic Work Plan, adopted in the fall of 2014. As described below, the new Strategic Plan incorporates the six strategic priorities adopted in 2014, adding a new strategic vision statement (at left) and four new strategic goals. The Strategic Work Plan, a component piece of the Strategic Plan overall, identifies initiatives and action items that staff developed to move the Village toward those goals.



Strategic Priorities

As part of the Strategic Planning Process in 2014, the Village Board focused on areas that have historically been hallmarks for the Village – **financial sustainability**, **infrastructure replacement** and **community engagement** – while also focusing on the need to adapt the Village organization to deal with the challenges that lie ahead of the community – **commercial vitality**, **operational effectiveness** and **organizational development**. These six strategic priorities were used as pillars throughout the current strategic planning process, and **environmental sustainability** has been further identified as an underlying value inherent to each of the priorities.



Strategic Goals

The following goals were adopted during the 2018 strategic visioning process. Each of the goals is supported with initiatives and action items designed to move the Village toward each desired outcome.

- **Governance:** Evaluate and adapt Glencoe's governance structure and regulations to best meet the needs of the community now and into the future.
- **Services and Infrastructure:** Employ best practices to deliver high-quality services and maintain infrastructure in an environmentally and financially sustainable manner.
- **Economic Development:** Create conditions to attract and retain businesses to support a thriving local economy with diverse retail, restaurant and service options
- **Staffing:** Attract, retain and develop an innovative, high-performing and diverse workforce.

The background image shows the exterior of Glencoe Village Hall, a red brick building with a prominent white portico. The portico has a curved balcony with a white wrought-iron railing. The words "GLENCOE VILLAGE HALL" are inscribed on the white pediment above the entrance. To the left of the entrance is a large, ornate stone planter filled with colorful flowers. To the right is a black metal bench. The ground is paved with red bricks.

Goal: Governance

Evaluate and adapt
Glencoe's governance
structure and
regulations to best
meet the needs of the
community now and
into the future.

Governance Initiatives and Action Items

Initiative:

Evaluate and implement community engagement initiatives to determine satisfaction with Village services and future community priorities.

Action Items:

Determine the desired scope of and develop a process for fielding the Village's next community survey	Year 1		
Conduct survey and analyze feedback noting ways to improve service delivery; Present findings to the Village Board		Year 2	
Collect community feedback through non-survey tools such as expanded Coffee with the Board events, presence at French Markets and community forums	Year 1	Year 2	Year 3
Evaluate applicability of emerging online engagement and transparency tools		Year 2	Year 3
Collaborate with the Community Relations Forum	Year 1	Year 2	Year 3

Initiative:

Determine whether being a non-home rule government provides the Village with the optimal regulatory and financial authority.

Action Items:

Complete analysis of the Village's current financial and regulatory authority, creating a comprehensive list of regulations, procedures and revenues sources that are within and outside the Village's current authority	Year 1		
Present initial analysis to the Village Board and develop future action items based on direction	Year 1		
Conduct a comprehensive education effort on being non-home rule and analyze subsequent community input for consideration by the Village Board		Year 2	

Initiative:

Review and update all Village regulations and ordinances to ensure compliance with State and federal regulations and to bring them in line with organization and community priorities.

Action Items:

Establish staff review committee and develop a project plan	Year 1		
Compile list of desired regulations and ordinances that are affected by being a non-home rule community as part of the analysis of the Village's regulatory and financial authority	Year 1		
Identify regulations that are in need of update but are not affected by being a non-home rule community	Year 1	Year 2	
Clean obsolete regulations and ordinances from the Village's Code of Ordinances		Year 2	
Establish plan for ongoing review of all Village regulation			Year 3

Initiative:

Evaluate options for the Village's of water treatment and distribution services.

Action Items:

Engage with potential local partners to discuss their future plans for water production	Year 1	Year 2	
Expand on the 2015 Water Supply Planning Report to include additional alternatives		Year 2	
Conduct research to determine if there is a market to sell water to surrounding communities or commissions		Year 2	
Evaluate funding options for each of the 2015 Water Supply Planning Report options and any new alternatives identified		Year 2	Year 3
Engage community members and evaluate their feedback surrounding the provision of water; report findings to the Village Board		Year 2	Year 3





Goal: Services and Infrastructure

Employ best practices to deliver high-quality services and maintain infrastructure in an environmentally and financially sustainable manner.

Services and Infrastructure Initiatives and Action Items

Initiative:

Develop and implement a standard method for evaluating and measuring service levels and delivery methods.

Action Items:

Establish and present to the Village Board a set of services to be continually evaluated in the next three years	Year 1		
Identify data sources and collection methods for the set of services	Year 1		
Develop a standard tool to calculate/analyze cost of individual services	Year 1		
Benchmark the Village's service level and cost data against established industry standards and/or best practices and modify practices where improvements are needed		Year 2	Year 3

Initiative:

Improve service delivery and/or reduce service-related costs through process improvements, consideration of alternative service delivery models and use of emerging technology.

Action Items:

Identify alternative service delivery methods (i.e. shared services/inter-governmental cooperation, in-sourcing, outsourcing, public/private partnerships)	Year 1	Year 2	Year 3
Conduct cost-benefit analysis of current service delivery methods vs. alternative service delivery methods		Year 2	Year 3
Present alternative methods of service delivery and discuss related public policy issues with the Village Board		Year 2	Year 3
Leverage GIS and/or other technology to streamline work order management		Year 2	Year 3
Conduct process improvement exercises for all major business processes	Year 1	Year 2	Year 3

Initiative:

Identify mission-critical replacement/rehabilitation projects for Village-owned facilities and develop recommended courses of action.

Action Items:

Determine what mission-critical facilities are in need of replacement/rehabilitation in the next 5-10 years	Year 1		
Develop options for addressing each major facility project including potential timelines for replacement/rehabilitation; Engage other community organizations in considering options		Year 2	Year 3
Engage in community outreach/feedback regarding policy questions that surround critical facilities		Year 2	Year 3
Develop financing plans for facility rehabilitation/ replacement projects		Year 2	Year 3
Review impact of facility rehabilitation/ replacement on service levels, relationships to fees for service and cost of providing the service		Year 2	Year 3
Facilitate fundraising and construction planning for a new Glencoe Golf Club Clubhouse	Year 1	Year 2	Year 3

Initiative:

In concert with the Sustainability Task Force, create operational and community-wide Sustainability Plans.

Action Items:

Establish the scope of the Sustainability Plans	Year 1	Year 2	
Research best practices and conduct community engagement efforts	Year 1	Year 2	
Present finalized Sustainability Plans to the Village Board for consideration and develop a schedule for updates to the plans		Year 2	
Implement plan components into the Village's decision making framework regarding purchasing, service delivery methods and infrastructure maintenance		Year 2	Year 3



The image shows the exterior of the Blacksheep General Store at night. The store has a black awning with the name 'BLACKSHEEP GENERAL STORE' in white, illuminated letters. The storefront features large glass windows and a brick wall on the left. Inside the store, some items are visible through the glass, including what appears to be a sign with 'BLACKSHEEP' and 'GENERAL STORE' and some merchandise. The store is situated on a street with a sidewalk and steps leading up to the entrance.

BLACKSHEEP GENERAL STORE

Goal: Economic Development

Create conditions to attract and retain businesses to support a thriving local economy with diverse retail, restaurant and service options.

Economic Development Initiatives and Action Items

Initiative:

Retain and attract viable businesses that maintain or enhance the tax base in Glencoe.

Action Items:

Research best practices and implement a new business retention process	Year 1		
Enhance relationships with existing businesses and building owners through ongoing Business Before Hours initiatives and one-on-one meeting	Year 1	Year 2	Year 3
Develop a proactive marketing plan, inclusive of community branding in line with the findings of the Downtown Plan, to attract and grow new businesses in the Village		Year 2	
Develop a social media plan to promote real estate business opportunities		Year 2	
Design and implement a survey for businesses who are exiting Glencoe to identify future business service improvements	Year 1	Year 2	Year 3
Continue to pursue shared service opportunities with neighboring communities and consider developing an agreement for a shared Business Development Manager		Year 2	
Partner with the Chamber of Commerce to strategically assess current services and identify business community members' priorities into the future	Year 1		
Identify opportunities to enhance our relationship with Writers Theatre	Year 1	Year 2	Year 3
As part of the planning for the new Glencoe Golf Club Clubhouse, develop alternative fundraising options to reduce reliance on public funding for the project	Year 1	Year 2	Year 3

Economic Development Action Items Related to a Home Rule Analysis:

Research economic development incentives and resources within the Village's current regulatory authority and bring recommendations to the Village Board	Year 1		
Research economic development incentives and resources outside of the Village's current regulatory authority as part of a Home Rule Analysis	Year 1		
Research potential business-related taxing options in the Village's current regulatory authority and bring recommendations to the Village Board	Year 1		
Research potential business-related taxing options outside the Village's current regulatory authority as part of a Home Rule Analysis	Year 1		

Initiative:

Evaluate opportunities to support further economic growth through improvements to the Village's built environment and regulations impacting commercial uses.

Action Items:

Prepare to implement recommendations of the Active Transportation Plan	Year 1		
Complete design and initiate installation of wayfinding signage, information kiosks and gateway features in and surrounding business districts		Year 2	Year 3
Work with the Plan Commission to produce new design guidelines for the Village's business districts	Year 1	Year 2	

South End of Downtown Action Items:

Create a Task Force to evaluate the potential reuse/redevelopment of publicly-owned properties in the south end of downtown; Initiate a design agreement with a consultant	Year 1	Year 2	Year 3
Present potential reuse/redevelopment options for the south end of downtown to the Village Board, inclusive of projected costs and potential revenue scenarios		Year 2	Year 3





Goal: Staffing

Attract, retain and develop an innovative, high-performing and diverse workforce.

Staffing Initiatives and Action Items

Initiative:

Incorporate the Village's vision, priorities and goals into daily staff life to create opportunities for engagement.

Action Items:

Develop and institute a staff training program to educate on the Village's vision, priorities and goals (consider a formal program, such as "Glencoe University" for current employees and for use during the on-boarding process)	Year 1	Year 2	Year 3
Reinforce Village's customer-centric culture through internal branding in the workplace	Year 1		
Conduct staff customer service training	Year 1	Year 2	Year 3
Institute regular meetings between union leadership, operational staff and administration to encourage engagement through regular, rotating meetings with the Village Manager	Year 1	Year 2	Year 3
Routine work plan development across the Village to better define the ways in which individual employees contribute to overall department and Village goals	Year 1	Year 2	Year 3

Initiative:

Develop a more flexible workforce through job enhancement, and cross-functional training and teams.

Action Items:

Create and implement on-boarding training for each department to establish baseline knowledge of both Village functions and role within two weeks of hire date	Year 1		
Create, update and review standard operating procedures for all Village business and operating processes	Year 1	Year 2	Year 3
Evaluate and update all staff job descriptions	Year 1	Year 2	
Identify non-supervisor mentor/mentee possibilities for employees to promote internal leadership development		Year 2	Year 3
Develop employees by promoting cross-training and rotating assignments where possible		Year 2	Year 3

Initiative:

Prepare for long-term staffing needs through continual workforce planning analysis and adapting best recruitment and on-boarding practices.

Action Items:

Research, evaluate and implement best recruitment practices and develop hiring strategies to develop a qualified applicant pipeline and to increase workplace diversity	Year 1	Year 2	Year 3
Routine analysis of long-term staffing needs based on potential legislative changes, retirements, attrition, etc.	Year 1	Year 2	Year 3
Create career progression plans for all employees		Year 2	Year 3

Initiative:

Evaluate and implement changes to the Village's work environment to make the Village an employer of choice.

Action Items:

Research alternative compensation policies of other municipalities and best practices	Year 1		
Establish an interdepartmental Employee Relations Committee	Year 1		
Determine and evaluate staff satisfaction levels through employee satisfaction surveys and stay interviews		Year 2	Year 3
Evaluate any low staff satisfaction trends and investigate potential methods of improvement		Year 2	Year 3
Conduct staff interviews at end of Village employment		Year 2	Year 3
Develop interdepartmental teambuilding opportunities, both in terms of work-related tasks and employee social activities	Year 1	Year 2	Year 3
Identify opportunities for flexible work scheduling and implement as appropriate	Year 1		
Implement emotional and physical health training opportunities to support overall staff wellness and reduce potential for workplace risk	Year 1	Year 2	Year 3







FISCAL YEAR 2020

FINANCIAL FORECAST AND REVENUE LOSS SCENARIOS

SECTION A



FINANCIAL FORECAST

EXECUTIVE SUMMARY

The Village of Glencoe remains in a strong financial position, as evidenced by stable performance of the Village's largest revenue sources, responsible fund reserves and the maintenance of the Village's AAA credit rating—the highest available from the Standard and Poor's Credit Rating Agency. The Village continues its commitment to invest in its aging infrastructure, and as the long-term community improvement plans advance, a long-term financing plan is becoming increasingly critical to ensure that public assets are preserved and upgraded in accordance with the Village's Strategic Plan. While considering the budget for Fiscal Year 2020, it is important that the Village make the best strategic use of available funds. The Financial Forecast (FF) provides the foundation upon which these decisions can be made.

The FF includes projections for the coming Fiscal Year 2020 through Fiscal Year 2023 (a five-year forecast) and uses data and projections based upon the best information available at the time the forecast was developed. The plan (*see Attachments 1-3*) is influenced by a variety of factors including: current economic conditions, existing Village financial policies and Strategic Plan initiatives, existing regulations and any known financial impacts from the State of Illinois, Federal government and international markets. The goal in preparing the FF in conjunction with the budget preparation process is to identify, and plan for, changing trends in all levels of the economy, incoming revenues and required expenditures *without* negatively impacting the Village's long-term financial stability. Furthermore, staff has been challenged to identify opportunities for operational efficiencies and creative solutions for long-term cost savings. Specific to this year's projection, the staff has focused on reducing the impact on fund balance reserves by monitoring expenditure levels and identifying potential sources of new revenue. Unfortunately, many revenues distributed through the State of Illinois (such as the local share of sales and income tax) are trending downward, and conversely, personnel, pension and commodity costs have continued to rise with inflation. In response to this trend, staff has also focused on aligning fee schedules to cover a larger portion of program costs, while still attempting to minimize the impact of proposed expenditures on Glencoe taxpayers. Attachment 5 includes an estimate of the total impact of this budget, including proposed fee adjustments, on an average Village of Glencoe taxpayer.

Like any document that projects expected revenues and expenditures, unanticipated issues may arise that may either positively or negatively impact the Village's finances. These initial projections are based on the knowledge available today, understanding that projections may change based on a variety of factors, including shifts in the national or local economy, or new Federal or State legislation. This document provides various factors to be considered in the preparation of the budget and long term financing of Village operations and infrastructure improvements, and summarizes current financial trends for each major fund of the Village.

It is important to note that the FF anticipates that the Village would change from a March 1 – February 28 fiscal year to a January 1 – December 31 *calendar* year fiscal year. To facilitate this change, the Village will be required to complete a "stub year" with a duration of 10 months to transition the year end. Staff is proposing that the stub year will run from March 1, 2020 through December 31, 2020, and the first calendar year will commence on January 1, 2021. The "stub year" will impact comparative data in that operating expenditures will likely be understated (reflecting only 10 months), and the majority of revenues and capital expenditures will reflect a full year (based on seasonality of when revenues are received and capital projects occur).

CURRENT ENVIRONMENTAL IMPACTS

Table 1. Environmental Impacts

Factor	Impact Estimate
Inflation Trends	Projections indicate inflation is rising, could lead to higher costs of doing business
International Conflict & Tariffs	Market impact, magnitude to be determined; higher supply costs
State of Illinois Gubernatorial Election Results	To be determined; potential modifications to income or sales tax sharing formulas
State of Illinois FY 2020 Budget Changes	Unknown at this time
Healthcare Industry Changes / Mandates	Unknown at this time
Potential Property Tax Freeze	The first year impact would be \$115,000 for each 1% of missed increase
Income Tax Reduction / Elimination	Elimination would cost Village \$850,000 per year
Impact of <i>South Dakota vs. Wayfair</i>	May impact on ability to collect online sales taxes/use taxes
Increase in Sustainable Energy Use	Reductions in utility and motor fuel taxes
Result of Home Rule referendum efforts	Potential to expand options for revenue generation
Success of bond referendum efforts	Impact on local financial condition and target capital investment

There are a number of environmental factors to be considered as part of the FF, which have been summarized above in Table 1. One of the largest impacts to the financial state of the Village is the State of Illinois, which is responsible for the collection and disbursement of several large sources of revenue for the Village. In total, the State of Illinois Department of Revenue collects approximately 19% of the Village's General Fund revenue and subsequently deposits these funds into Village accounts. This process leaves the Village particularly vulnerable to any delays in funding or modifications in funding formulas that can be modified as part of the State of Illinois budget process. The State's Fiscal Year 2019 Budget included several measures directed by the Illinois General Assembly that negatively impacted revenue sharing with municipalities, most notably were decreases in the amount transferred to the Local Government Distributive Fund (LGDF), which allocates the local share of income tax, and continued diversions from the Corporate Personal Property Replacement Tax (CPPRT). It is anticipated that additional reductions in local government revenue sharing will continue to be a target of Illinois legislators, especially given the continued growth of the State deficit and the uncertain outcome of the upcoming gubernatorial election in 2019. Included in Attachment 4 are several scenarios that reflect the projected impact of potential legislative reductions that could occur in the three of the Village's major revenue sources.

On a national level, the Federal government continues to generate headlines with sweeping legislative changes that impact the national economy. The imposition and/or threats of tariffs have already had a local impact in rising prices on goods commonly used in municipal operations, such as steel, fuel and lumber. Additionally, a number of economic factors have begun to escalate inflation. Declining unemployment is placing upward pressure on wages, which will consequently increase prices. As inflation increases, the cost of goods sold also rise, increasing retail sales tax revenue and conversely, the cost of goods and services for the Village. Interest rates are also subject to escalate in an inflationary environment, which is expected to increase the cost of borrowing for future infrastructure improvements.

On a local level, the Village is experiencing upward pressure on wages, rising benefit premiums, increasing pension costs and pressure from job market competition as unemployment decreases. Additionally, as a portion of the Village's workforce approaches retirement age, opportunities to make changes in service delivery methods will continue to be evaluated to alleviate long-term salary and benefit costs. As these trends continue, conservative spending and maintaining flexibility in planning projects becomes increasingly important to ensure that the Village can adapt to any economic or environmental impact to the amount of resources available to conduct operations.

COMPARISONS TO THE PRIOR YEAR FINANCIAL FORECAST

Last year's FF assumed that expenditures would exceed revenues as early as Fiscal Year 2019, with projected rates of spending reaching a deficit of \$1 million in Fiscal Year 2023. Although rising expenditures continue to be a concern, the Village has taken considerable measures to reduce expenditures and generate efficiencies in its operations. With the outsourcing of both emergency dispatch and garbage service operations, the Village was able to save over \$1 million in ongoing operating and capital replacement costs. With the increased efficiency generated by outsourcing these services, the Village will work towards identifying the correct staffing levels through attrition in the coming years. That said, the FF does anticipate that by Calendar Year 2021 (one year later than last year's projections), the General Fund's reserves will dip below the \$2.5 million threshold set by Village Board policy, with continued degradation of the fund balance over the final two years of the forecast.

The Fiscal Year 2019 FF also stated that the Village has significant infrastructure needs that are beyond the operating resources of the General and Water Fund operating resources. This remains true, and the Village has continued to develop and refine its Community Improvement Program (CIP) to ensure that large infrastructure needs are identified and a funding source can be selected to complete these improvements. The proposed CIP includes proposed funding sources for infrastructure needs that have been identified, and additional feedback will be requested of the Board to assist in prioritizing the order of project completion throughout the term of the proposed plan. ***In the evaluation of the CIP financing plan that is included within the budget document, it is important to remember that bond payments will be disbursed from the Debt Service Fund or Water Fund (depending on the project), and are therefore not included in FF General Fund Expenditures.***

Lastly, the Fiscal Year 2019 FF explained that pensions continue to remain a substantial cost and pension reform is a significant issue. Pension costs remain a considerable (and growing) portion of the Village budget and property tax levy requirement. The FF includes compounding increases in annual costs that are anticipated with existing legislation.

FUTURE CONSIDERATIONS

Within the context of the FF, staff received Village Board feedback on several critical areas affecting the development of the budget document along with long term financing of the CIP. The items discussed during this process included:

1. ***Prioritization of funding infrastructure improvements.*** The CIP includes approximately \$46 million of improvements and equipment over the next 10 years. Understanding that both monetary and human capital may be limited in any given year, the Board provided feedback on the prioritization of CIP projects to be completed in the coming years. Additionally, the Board provided input on proposed funding of projects, including potential referenda for issuing general obligation bonds, fee increases and utilization of fund reserves.
2. ***Authorizing water rates in accordance with rate analysis.*** As noted by the water rate analysis completed in the last fiscal year, the Village has not historically charged rates in sufficient quantities to support the existing water production and distribution system. The FF reflects continued increases in volumetric rates in accordance with those recommended in the rate analysis to ensure future funding for infrastructure improvements.
3. ***Consider the issuance of revenue bonds supported by the Water Fund.*** The Village may issue revenue bonds supported by the self-sustaining Water Fund revenues, without requiring a referendum. The FF and CIP both reflect that future infrastructure improvements related to the water system may be partially funded through this mechanism.

4. **Consider sanitary sewer fee increases sufficient to fund a portion of infrastructure improvements due to the State of Illinois Environmental Protection Agency (IEPA) and Metropolitan Water Reclamation District's (MWRD) twenty-year mandate.** The FF and the Budget contain a 7% fee escalator for Fiscal Year 2020 and a five percent escalator throughout the remainder of the FF to assist in funding this requirement. Please note, neither the IEPA nor the MWRD has provided any funding to assist with compliance with this mandate.
5. **Continue to monitor rising pension costs and fund required contributions as needed.** By continuing the fund the Village's pension obligations in a timely manner, the Board may maintain better control over the pace at which required payments rise. *The FF projects that these payments will increase by 5% per year.*
6. **Maintain flexibility to adjust to future changes that may occur as part of the State of Illinois budget process, including any potential reductions in shared revenue or restrictions on future property tax levies.** Projections included in the FF do anticipate several reductions, but any major revisions to existing tax structures would require additional conversations with the Village Board following any confirmation of upcoming legislative changes.

FORECAST HIGHLIGHTS

General Fund

As the main operating fund of the Village, the majority of revenues and expenditures in the General Fund have continued to perform generally as expected in Fiscal Year 2019. Budgeted at a total of \$17.4 million in Fiscal Year 2019, total revenue in the General Fund is expected to climb to approximately \$18.1 million in Fiscal Year 2020. Operating expenditures are projected at \$17.6 million in Fiscal Year 2019, and \$17.9 million in Fiscal Year 2020. One-time capital expenditures are projected to be \$1.6 million in 2020.

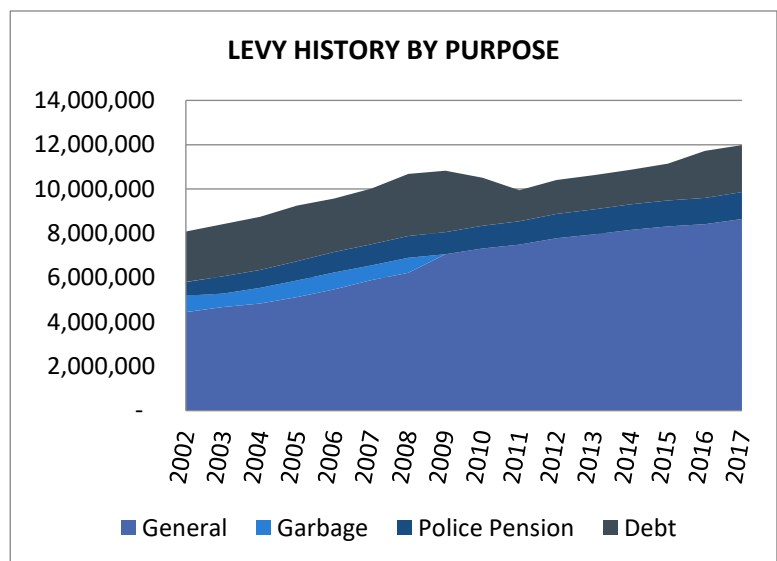
General Fund Revenues

PROPERTY TAXES

Forecast Outlook: Stable

As the Village's largest revenue source (approximately 55% of General Fund), the annual change in the United States Consumer Price Index (CPI-U) is used to project the annual allowable increases in property taxes. The General Fund 2018 tax levy (for collection in FY 2020) can increase by 2.11% or approximately \$630,560 of the proposed levy (*which equates to an increase of \$208,220 from the extended levy*).

- The forecast assumes a 2.40% increase for the 2019 tax levy (Calendar Year 2021).
- Based on projections from the Central Budget Office, tax levies are projected to increase by an average of 2.5% through CY 2021.
- Please note, this revenue is susceptible to changes by the Illinois legislature; a property tax freeze could decrease revenue by approximately \$115,000 per 1% of a lost increase in levy.

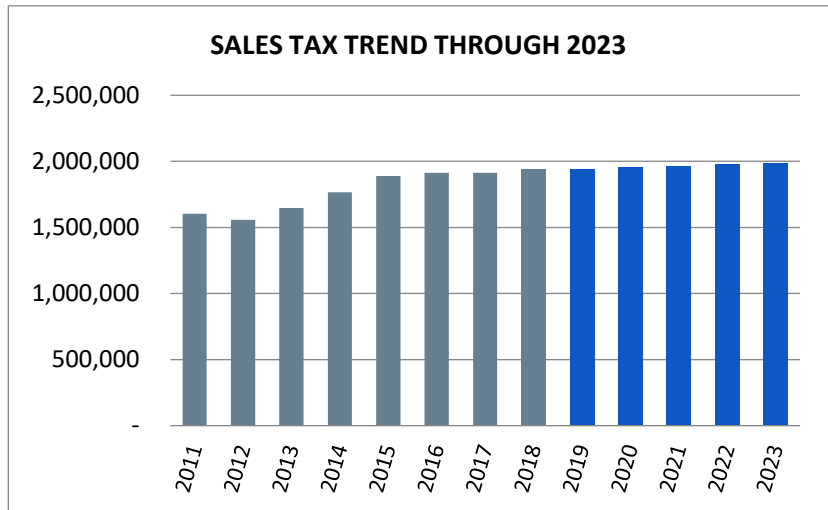


SALES TAX

Forecast Outlook: Stable

Sales Tax collected by businesses on applicable sales within the Village of Glencoe is remitted to the State of Illinois, of which 1% is allocated back to the Village.

- The forecast projects stable revenue of \$1,862,500 with 1.0% annual average increases. Growth is limited due to the Village's inability to raise sales tax or its modest ability to attract significant sales tax-generating businesses.
- A slight decrease in sales taxes is projected this year and the beginning of next year based on the recent outward migration of several Glencoe businesses.
- The loss of a significant sales tax generator would incur both significant short- and long-term impacts to this revenue stream.

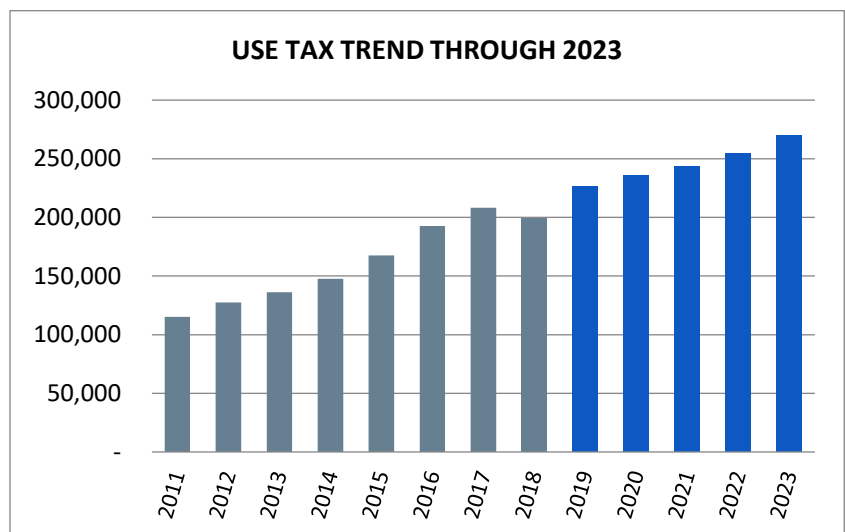


USE TAX

Forecast Outlook: Increasing

The Use Tax is imposed on the privilege of using any item of tangible personal property in the State of Illinois that is purchased outside of State boundaries. The State collects this tax and distributes a portion to municipalities on a per capita basis.

- The forecast assumes that the Village will receive \$233,345 in Use Tax in Fiscal Year 2019 and the forecast includes 5.0% annual growth.
- This source of revenue is subject to economic forces and the decisions of individual business owners to self-report sales taxes.
- In 2018, the United States Supreme Court held that states may charge tax on purchase made from out-of-state sellers, even if the seller does not have a physical presence in the taxing state (*South Dakota vs. Wayfair*).
- Related to this ruling, the State of Illinois passed legislation that took effect October 1, 2018 to allow the State to begin more broadly collecting sales taxes on online purchases. This change in law is anticipated to provide a modest increase to the Village's share of this revenue, since many online retailers were already collecting tax from customers in Illinois.

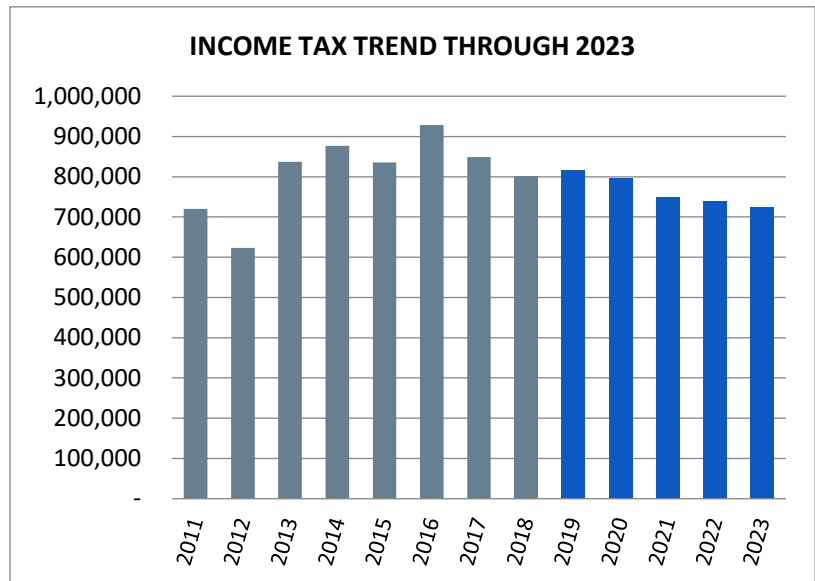


ILLINOIS INCOME TAX

Forecast Outlook: Monitoring

Income Tax is collected by the Illinois Department of Revenue and a portion is shared with municipalities through the Local Government Distributive Fund (LGDF) based on its proportion of the total state population.

- The LGDF has been subject to several “sweeps” in the State budget, which has delayed and/or reduced allocations of this revenue to municipalities. The FF anticipates these reductions remaining in place.
- It is projected that the Village will receive \$815,426 in income tax in Fiscal Year 2019.
- The forecast assumes annual revenue of \$827,555 with 2.0% annual average decreases.



SEWER CHARGES

Forecast Outlook: Increasing

Sewer charges include the rate applied to the metered volume of water used by a customer.

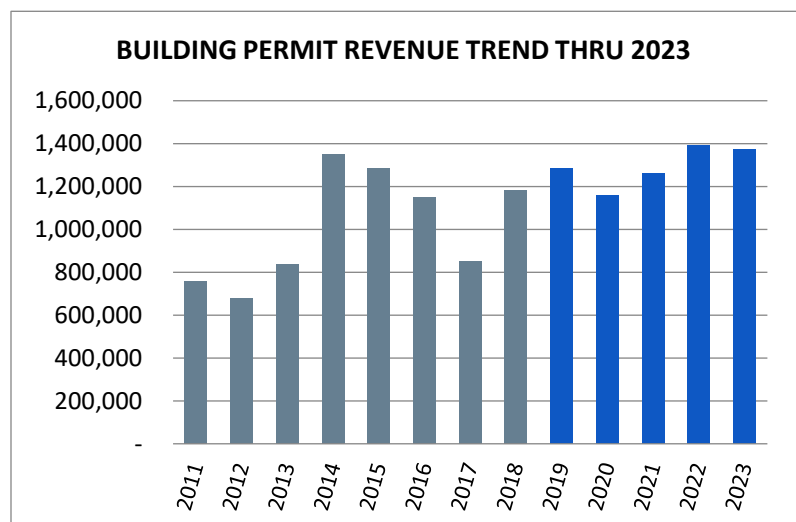
- This revenue is affected by weather, particularly rainfall, as charges are linked to water usage.
- This rate structure has been evaluated in context of the CIP, including a mandate from the IEPA and MWRD that requires all sanitary sewers to be lined within the next 20 years (approximately \$3.8 million in 10 years).
- The forecast includes a 7% rate increase in Fiscal Year 2020 and projected annual rate increases of 5% every year thereafter to generate funds for future sewer rehabilitation projects. It is anticipated that future sewer projects will be funded with a combination of service charges and bond funds.

BUILDING PERMITS

Forecast Outlook: Monitoring

Building permits are collected on residential and commercial renovations throughout the Village.

- This revenue is dependent on and impacted by development trends and the health of the local economy (i.e. inflation, unemployment).
- Using the current rate structure, the projected level of change from Fiscal Year 2019 through Fiscal Year 2023 produces an upward trend.
- The Fiscal Year 2019 projected revenue from building permits is approximately \$1,250,000, which is \$156,000 greater than the annual budget.
- Staff is completing an evaluation of building permit fee structure, and anticipates that additional recommendations will be presented to the Finance Committee for consideration.
- The forecast includes a stable revenue projection. Attachment 4 projects the possible financial impact to the Village if permits were to decrease in a similar manner as they did in the last economic downturn.



General Fund Expenditures

SALARIES

Forecast Outlook: Increasing

This area includes personnel costs for the majority of full-time and part-time/seasonal employees in the workforce. As a service organization, this is the Village's largest category of expenditures. Generally, two-thirds of the Village's workforce is governed by collective bargaining agreements (CBAs) which set in place salary adjustments (and other compensation).

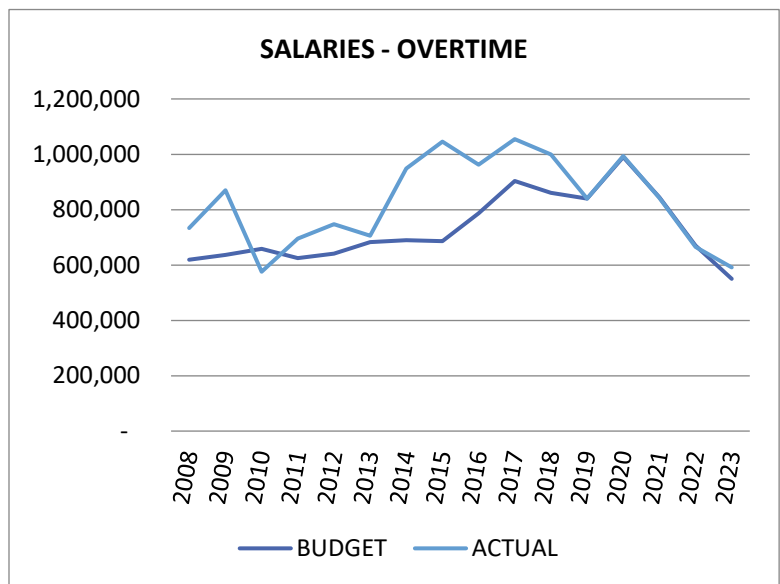
- The Fiscal Year 2019 year end projection for full-time employees is \$7,666,977 and is slightly over budget. The Fiscal Year 2020 projection is \$7,979,430, which is \$312,453 higher than the year end projection for this year.
- The projection includes modest salary expense reductions in Fiscal Year 2020 and Calendar Year 2020; as anticipated retirements occur, staffing levels will continue to be evaluated. Salary projections are also anticipated to decrease over the next five years due to the phasing out of the longevity program.
- The increases for **Public Safety** bargaining unit employees will be 2.5% in FY 2020, pursuant to the current CBA.
- The current **Public Works** bargaining unit CBA expires at the close of the current fiscal year and will soon be under negotiation.
- **Non-bargaining unit and management staff** are not governed by contract, but are often provided similar compensation changes in the interest of internal parity.
- Based on CBAs and other data, the forecast includes annual increases consistent with the CPI forecast for the duration of the plan. The increases are moderated by a 0.50% attrition factor, which means that the actual expenditures will be 0.50% less than the budget due to annual routine and customary turnover of employees.

OVERTIME

Forecast Outlook: Decreasing

Overtime is projected based on anticipated needs and past expenditures. However, this line item can vary significantly in both the Public Safety and Public Works Departments.

- This category is susceptible to major weather events and unanticipated emergencies.
- The forecast assumes overtime expenses from Fiscal Year 2019 through Calendar Year 2023 of \$708,134 with -1.7% downward trend.
- Following large expenditures in overtime in Fiscal Year 2015 and Fiscal Year 2017, the trend in this expenditure category has started dropping significantly, most likely due to the Public Safety Department reaching full staffing.

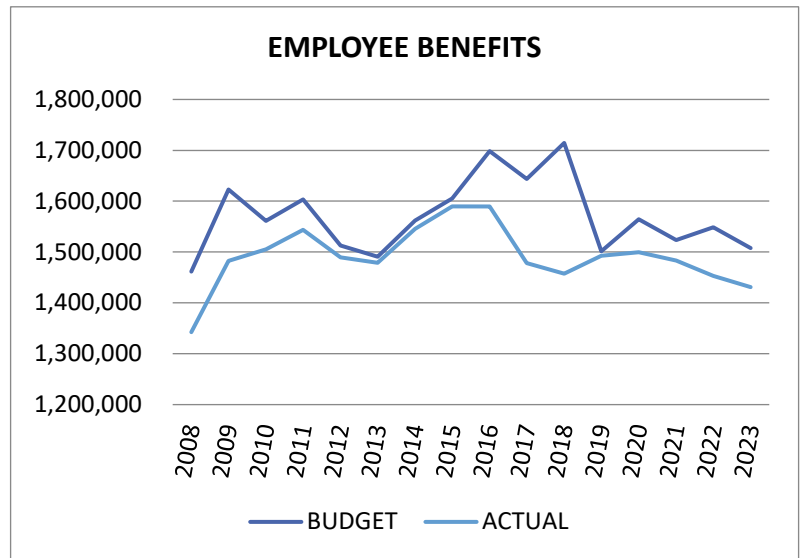


EMPLOYEE BENEFITS

Forecast Outlook: Decreasing

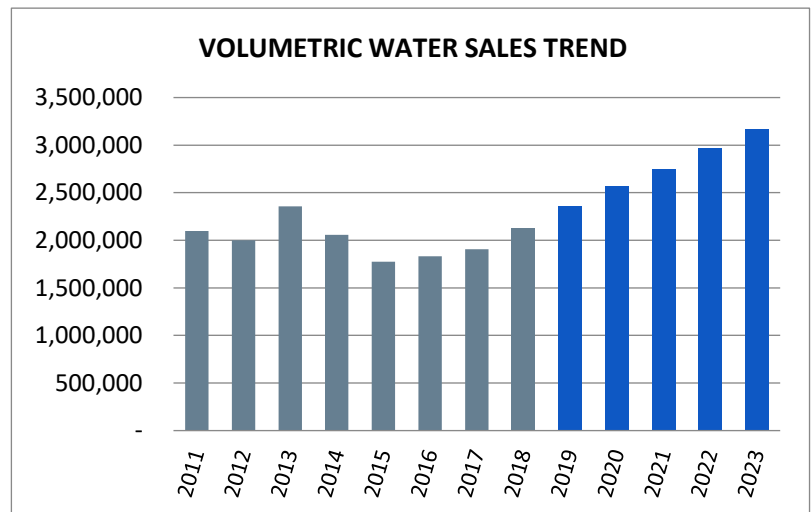
Employee benefits refers to the costs to the Village as an employer to provide employees various benefits including health insurance, dental insurance and life insurance. Employees currently contribute 13% of health insurance premiums, with the exception of the Public Safety bargaining unit, which contributes 15% of premiums pursuant to its CBA. The FF assumes that that remainder of employees will change to a 15% contribution level in Fiscal Year 2020.

- The forecast includes annual average benefit expense of \$1,471,941 with - 1.33% annual average reductions.
- Where prudent and appropriate, the Village will also continue to modify plan design to accommodate a minimized cost impact while retaining competitive benefits for employees.
- It is anticipated that benefit plans will include small decreases in the cost due to plan modifications.
- Unknown changes in Federal law may have a negative or positive effect on the Village's cost to provide benefits to employees.



Water Fund

As an enterprise fund, the Water Fund operation is designed to be largely self-sustaining through user charges that are assessed through a fixed-fee rate structure and a volumetric charge based on usage. In 2017, the Village completed a comprehensive water rate study to ensure that water rates were sufficient to fund future infrastructure improvements to the water system. The results of the study reflected that existing rates were not sufficient to fulfill the needs of the Village, which lead to a significant increase in rates for Fiscal Year 2019, as well as the creation of a two-tiered rate structure with a fixed rate based on meter size, as well as a volumetric rate based on consumption. Water Fund Revenues are projected at a total of \$2.9 million in Fiscal Year 2020 and operating expenditures are projected at \$2.1 million. Capital expenditures are projected to be \$855,000 in 2020.



Water Fund Revenues

Forecast Outlook: Increasing

- The forecast projects volumetric water revenue at approximately 10.9% higher than last year, on target with projections determined as part of the rate analysis.
- Fixed charges also include an escalator of 9%, however, projected revenue is slightly lower than the current budget. The projected revenue is based on actual Fiscal Year 2019 collections.

- Based on the CIP, it is projected that the Village will continue with rate adjustments recommended in the water rate study.
- Please note, this revenue is extraordinarily susceptible to changes in weather conditions, with additional usage.
- Accordingly, any rate structure changes that encourage conservation (and less water usage) may negatively impact this revenue.

Table 2. Water Charges based on cubic feet

	FY 2019	FY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026
Volumetric Charges								
	\$4.50	\$4.90	\$5.30	\$5.80	\$6.20	\$6.60	\$7.00	\$7.30
Fixed Charges								
5/8 In. Meter	\$14.55	\$15.86	\$17.13	\$18.50	\$19.80	\$21.19	\$22.46	\$23.36
3/4 In. Meter	\$19.50	\$21.26	\$22.96	\$24.80	\$26.54	\$28.40	\$30.10	\$31.30
1 In. Meter	\$19.50	\$21.26	\$22.96	\$24.80	\$26.54	\$28.40	\$30.10	\$31.30
1 1/2 In. Meter	\$24.50	\$26.71	\$28.85	\$31.16	\$33.34	\$35.67	\$37.81	\$39.32
2 In. Meter	\$38.00	\$41.42	\$44.73	\$48.31	\$51.69	\$55.31	\$58.63	\$60.98
3 In. Meter	\$138.00	\$150.42	\$162.45	\$175.45	\$187.73	\$200.87	\$212.92	\$221.44
4 In. Meter	\$175.00	\$190.75	\$206.01	\$222.49	\$238.06	\$254.72	\$270.00	\$280.80
% Change		9%	8%	8%	7%	7%	6%	4%

Water Fund Expenditures

SALARIES

Forecast Outlook: Increasing

This area includes personnel costs for all twelve full time employees involved in water production and distribution. Ten of these employees are covered by a CBA. The forecast includes annual salary adjustments in accordance with the CBA.

CAPITAL EXPENSES

Forecast Outlook: Increasing

The forecast includes capital expenditures in accordance with the draft CIP document. Charges for water service have been structured and projected to assist in support future financing of infrastructure improvements to the distribution system and relocation of the existing elevated water tank.

WATER FUND DEBT SERVICE

Forecast Outlook: Increasing

In accordance with the CIP, the forecast includes several bond issues that can be supported by water service charges. The existing rate structure will be reviewed annually to ensure that service charge levels are sufficient to support required infrastructure expenditures in addition to any related financing costs.

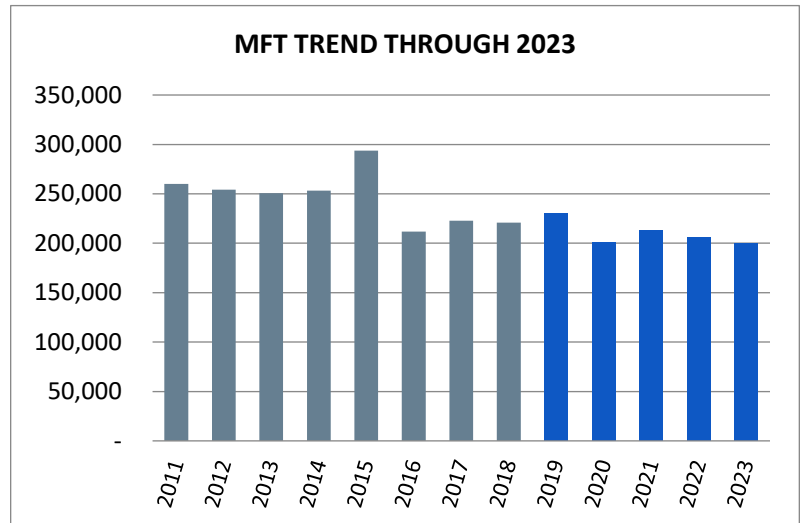
Motor Fuel Tax Fund

The motor fuel tax (MFT) is disbursed by the Illinois Department of Transportation to municipalities on a per capita basis. This revenue is restricted to use on roadway resurfacing and other related improvements. Motor Fuel Tax Fund Revenues are projected at a total of \$223,260 in Fiscal Year 2020 and operating expenditures are projected at \$55,550.

Motor Fuel Tax Fund Revenues

Forecast Outlook: Stable

- Structurally, this revenue has been declining State-wide as vehicles become more fuel efficient and use less gasoline and diesel.
- The forecast assumes annual revenue of \$209,737 with -1.8% annual average decreases.
- This revenue has been subject to several diversions and delays on behalf of the Illinois legislature. It is anticipated that this revenue will continue to decline in the future.
- The outcome of the gubernatorial election may have an impact on this revenue, as there have been proposals by one candidate to change the structure of the MFT.



Motor Fuel Tax Fund Expenditures

Forecast Outlook: Stable

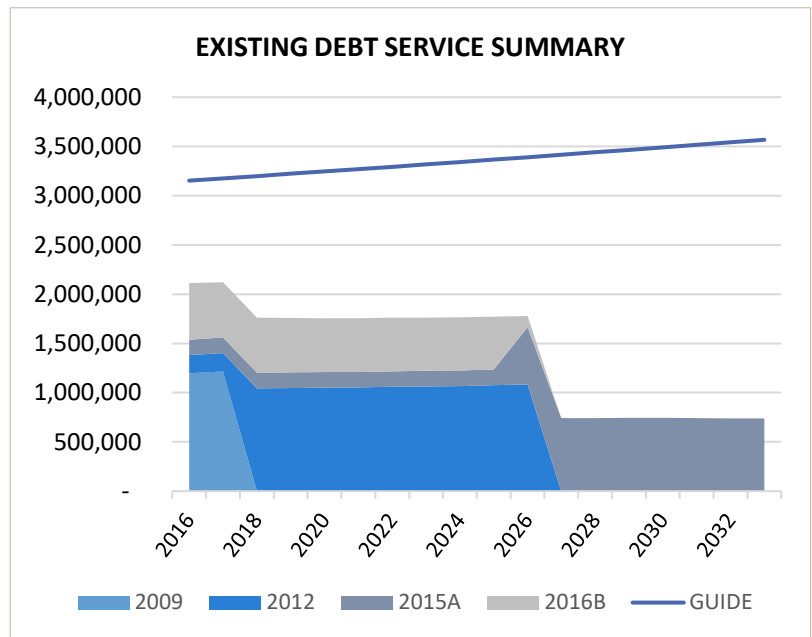
Motor Fuel Tax Fund expenditures are comprised of service and capital expenditures related to road improvements. As a matter of policy, MFT disbursements are aggregated over a period of two to three years, and then utilized for a larger road improvement project. The FF includes the continuation of this practice.

Debt Service Fund and Infrastructure Needs

CAPITAL NEEDS

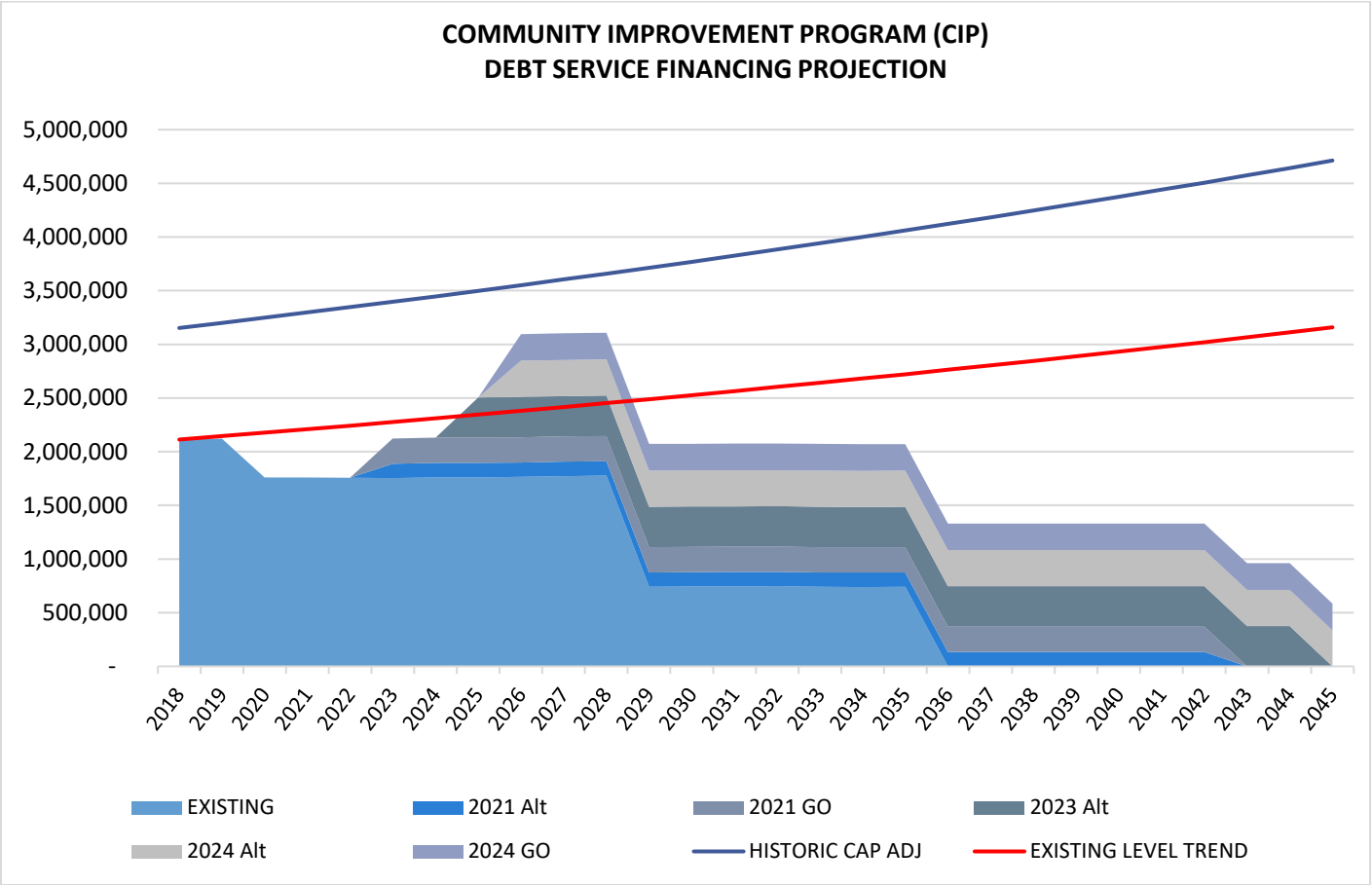
Forecast Outlook: Increasing

As a non-Home Rule municipality, the Village has the ability to issue General Obligation Bonds with the majority approval of voters through a referendum. Additionally, the Village has limited authority to issue non-referendum based revenue bonds for improvements to the water production and distribution system. The Village may also issue a limited amount (one half of 1% of our Equalized Assessed Value, or EAV) of general obligation bonds for other non-water related improvements, which is approximately \$4.8 million. Bond financing has been utilized to complete infrastructure projects and maintenance in accordance with the Village's CIP.



- The Village is subject to a total statutory debt limit of 10% of EAV, less any existing debt, which was equal to \$75.2 million in Tax Year 2016.
- The Village currently has \$19.3 million in outstanding General Obligation Bond Debt and \$2.4 million outstanding from a loan received from the IEPA.
- The final payment on the Series 2009 General Obligation Bonds will be completed in Fiscal Year 2019, dropping the average of future debt payments to \$1.76 million per year through Calendar Year 2028. This decrease in payments allows for the issuance of additional bonds without increasing property taxes beyond historic levels.
- The highest level of annual payments for outstanding debt was \$2.7 million in 2008. Adjusted for inflation, that number would be equivalent to \$3.2 million today.
- Based on the proposed CIP, the forecast assumes additional bond financing through referendum requests in March 2020 and 2024, in addition to proposing self-sustaining, alternate revenue bond financing for water system improvements in Calendar Years 2020 and 2023.

The chart below illustrates the existing debt payment trend and how the additional proposed debt issuances could overlay onto the current plan. For purposes of this illustration, all future debt issuances are presumed to have 20-year terms.

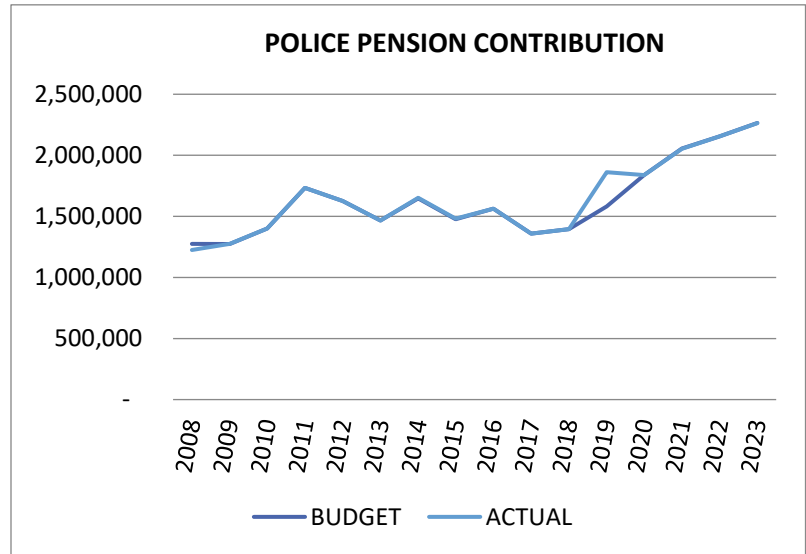


Pension Fund

CONTRIBUTIONS

Forecast Outlook: Increasing

- As the statutory requirement for this fund to be fully funded by 2040 approaches, pension contributions will continue to increase. This is subject to change by State or other legislation, but has not yet gained traction with the Illinois legislature.
- The forecast assumes an average benefit expense of \$2,058,096, which will vary dependent on experience of the fund and its participants.
- The forecast assumes Police Pension costs will increase by 5.0% per year.
- The FF is subject to change with any benefit changes made in the future at a legislative level.
- The FF may be further modified based on the assumptions and methodology used by the new actuary that will be selected late in Fiscal Year 2019.



CONCLUSION

The FF will continue to be updated on an annual basis as part of the budget development process. Projections utilized in this document will be monitored closely on a monthly basis to ensure that the Village is responding to changes in the economic and legislative environment, and feedback from the Village Board, which have provided the foundation for the Fiscal Year 2020 Budget and beyond.

ATTACHMENTS

- Attachment 1 – General Fund Summary
- Attachment 2 – Water Fund Summary
- Attachment 3 – Motor Fuel Tax Fund Summary
- Attachment 4 – Revenue Loss Scenarios
- Attachment 5 – Impact to the Village of Glencoe Taxpayer



VILLAGE OF GLENCOE FINANCIAL FORECAST

Fiscal Year 2020 - Calendar Year 2023

Attachment 4. Major Revenue Loss Scenarios

Scenario 1. Two-Year Legislative Property Tax Freeze

	Projected FY 2019	FY 2020	Stub Year 2020B	CY 2021	CY 2022	CY 2023
Original Property Tax Revenue Forecast	9,429,118	10,128,613	10,371,705	10,631,005	10,896,790	11,158,315
<u>Less Property Tax Levy Under Freeze Scenario ¹</u>						
Adjusted General Fund Levy	(8,224,809)	(8,224,809)	(8,224,809)	(8,430,429)	(8,422,204)	(8,632,759)
Adjusted Police Pension Levy	(1,166,427)	(1,166,427)	(1,166,427)	(1,195,588)	(1,194,421)	(1,224,282)
Adjusted Fire Pension Levy	(37,882)	(37,882)	(37,882)	(38,829)	(38,791)	(39,761)
Total Variance / Revenue Loss =	-	(699,495)	(942,587)	(966,159)	(1,241,374)	(1,261,513)
Cumulative Effect of Revenue Loss =	-	(699,495)	(1,642,082)	(2,608,241)	(3,849,615)	(5,111,128)
Projected General Fund Balance =	5,684,473	3,599,861	3,391,400	1,615,163	(235,131)	(1,710,226)

¹ Please note, this scenario assumes a property tax freeze in Fiscal Year 2020 and Stub Year 2020, and resumed levy growth at rates of 2.5% in Calendar Year 2021 and 2.4% in Calendar Year 2022-2023.

Scenario 2. Reduction of the Local Government Distributive Fund (LGDF) Income Tax Sharing

	Projected FY 2019	FY 2020	Stub Year 2020B	CY 2021	CY 2022	CY 2023
<u>Income Tax 20% Reduction Projection ²</u>						
Income Tax Revenue Forecast	815,426	827,555	679,285	802,915	790,875	779,015
Income Tax Reduction	-	(165,511)	(135,857)	(160,583)	(158,175)	(155,803)
Cumulative Effect of Revenue Loss =	-	(165,511)	(301,368)	(461,951)	(620,126)	(775,929)
Projected Fund Balance with Removal =	5,684,473	4,133,845	4,198,130	2,420,739	848,068	(604,516)

² Please note, the Proposed Budget and Forecast include a 5% reduction in LGDF in Fiscal Year 2019 pursuant to the State of Illinois budget legislation. This scenario assumes that this reduction percentage will be raised to 20% in addition to the existing 5% reduction.

Scenario 3. Sales Tax Reductions

	Projected FY 2019	FY 2020	Stub Year 2020B	CY 2021	CY 2022	CY 2023
Sales Tax Revenue Forecast	1,874,385	1,862,500	1,598,300	1,937,140	1,956,515	1,976,085
Sales Tax Reduction	-	(186,250)	(159,830)	(193,714)	(195,652)	(197,609)
Cumulative Effect of Revenue Loss =	-	(186,250)	(346,080)	(539,794)	(735,445)	(933,054)
Projected Fund Balance with Loss =	5,684,473	4,113,106	4,174,157	2,387,608	810,592	(646,321)

Scenario 4. Building Permit Reductions in Economic Downturn ³

	Projected FY 2019	FY 2020	Stub Year 2020B	CY 2021	CY 2022	CY 2023
Building Permit Revenue Forecast	1,250,000	1,094,000	1,000,000	1,000,000	1,000,000	1,000,000
Building Permit Reduction	-	(437,600)	(400,000)	(400,000)	(400,000)	(400,000)
Cumulative Effect of Revenue Loss =	-	(437,600)	(837,600)	(1,237,600)	(1,637,600)	(2,037,600)
Projected Fund Balance with Loss =	5,684,473	3,861,756	3,933,987	2,181,322	606,243	(848,713)

³ This scenario assumes an approximate reduction of 40% of current revenue, which is based on permit revenue trends after the last economic downturn.



VILLAGE OF GLENCOE FINANCIAL FORECAST

Fiscal Year 2020 - Calendar Year 2023

Attachment 5. Budgetary Impacts to Taxpayers

As part of the budget process, the Village evaluates taxes, fees and fines imposed on residents to fund its cost of operations. The table below projects the *estimated* impact of the proposed taxes, fees and fines proposed to support the program expenditures outlined in this document. Also, included is a projection of the anticipated impact to Glencoe residents through Calendar Year 2023, which has been forecasted based on the assumptions utilized in the financial forecast. The estimated impact is based on a mid-size household in the Village of Glencoe; actual amounts paid by residents may vary based on the actual size and assessed value of their home.

Estimated Residential Taxes & Fees Per Household

	<u>FY 2019</u>	<u>FY 2020</u>	<u>Stub Year 2020B¹</u>	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>
Change in Property Taxes						
Property Tax per \$1,000 of value (Village only) ²	\$5.28	\$5.50	\$5.77	\$6.06	\$6.37	\$6.68
Change in Taxes and Fees						
Sales Tax ⁴	370	377	385	395	405	415
Illinois Income Tax ⁵	190	194	198	203	208	213
Utility Taxes ⁶	168	171	174	178	182	187
Alarm Permits	50	50	50	50	50	50
Annual Parking Fees	270	270	270	270	270	270
General Collection Serv. Fee ⁷	40	41	42	43	44	45
Water Charges ³	1,061	1,156	1,248	1,348	1,456	1,558
Sewer Charges ³	236	248	260	273	287	301
Vehicle License (two vehicles)	100	100	100	100	100	100
Animal License	20	20	20	20	20	20
Total Taxes and Fees Paid =	2,505	2,627	2,747	2,880	3,022	3,159
Variance from Prior Year =		122	120	133	142	137
Cumulative Increase (Excluding Property Taxes) =		\$122.00	\$242.00	\$375.00	\$517.00	\$654.00

Please note, items shaded in gray above are determined by Illinois Compiled Statutes and cannot be modified by the Village of Glencoe.

Other Notes:

¹ Stub Year 2020B is forecasted as a ten-month transition year, from March 1, 2020 through December 31, 2020.

² Property Taxes are estimated on a dollar per \$1,000 of market value. Please note, this portion only represents the Village portion of the tax bill.

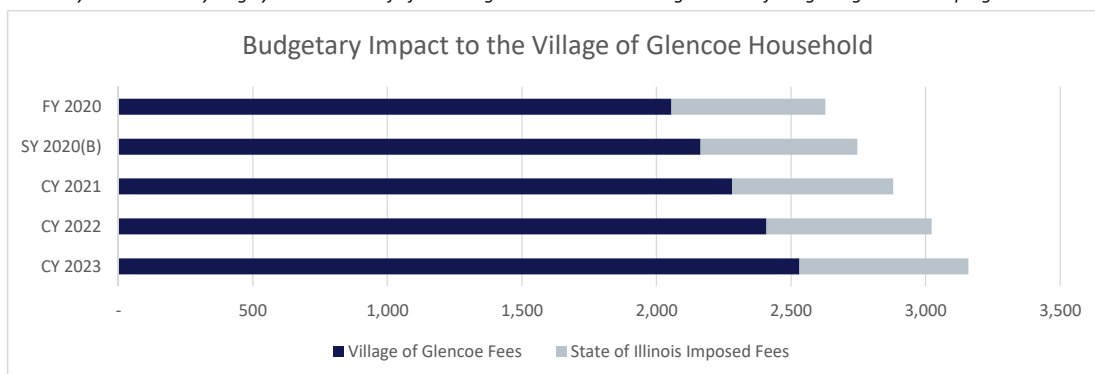
³ Water and sewer fees are based on approximately 230,000 cubic feet (1.7M gallons) of annual water usage.

⁴ Sales tax estimate is based on average per capita spending per Bureau of Labor Statistics and reflects the 1% allocation back to the Village.

⁵ Income tax estimate is based on IML estimate of per capita distributions, adjusted annually in accordance with the Consumer Price Index (CPI).

⁶ This tax category includes taxes for electricity, natural gas, telecommunications and cable television.

⁷ This fee is collected by Lakeshore Recycling Systems on behalf of the Village and assists in covering the cost of the garbage collection program.





FISCAL YEAR 2020

FINANCIAL POLICIES

SECTION B



FISCAL YEAR 2020 MAJOR FINANCIAL POLICIES

FUND BALANCE POLICY

An appropriate level of fund balance reserve is established for each of the Village's major funds based on the projected stability and predictability of the underlying revenues and expenditures. Reserves are established to:

- a) Provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
- b) Permit continued operations in the event of unanticipated revenue shortfalls;
- c) Provide for unexpected increases in service delivery costs or settlement of litigation or pending labor contract negotiations; and
- d) Allow for an expenditure related to a high priority, non-recurring infrastructure or capital related improvement.

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, or in the case of an emergency. It is the policy of the Village to maintain an undesignated unreserved fund balance in the General Fund which is the greater of either 15% of current operating expenditures or two months of operating expenditures, excluding capital, but no lower than \$2,500,000.

The minimum targets for the **Water Fund** is the greater of 10% of current operating expenditures or two months of operating expenditures with no absolute dollar minimum. The fund balance of the Water Fund will be measured using unrestricted net assets as stated in the annual audit. The Village will maintain fund balance as the percentage that the unrestricted net asset balance represents 10% of the total operating expenditures of the Water Fund, including depreciation.

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 CONSIDERATIONS

- The current policy adopts a fund balance target for the General Fund, Water Fund and Debt Service Fund, but does not address fund balance targets in the Motor Fuel Tax Fund or Bond Construction Fund. The Village Board may want to consider adopting formal policies for these funds in accordance with Governmental Accounting Standards, even if the fund balance target is set at zero.
- Additionally, the current policy allows the use of fund balance in excess of minimum fund balance targets but does not prioritize how excess will be used (property tax abatement, capital projects, and new special projects). The Village Board may want to consider an annual prioritization for use of excess resources, particularly in a complex political environment where State action may impact revenues and other resources.

RECOMMENDATION

- Staff recommends adopting minimum balance fund policies for both the Motor Fuel Tax Fund and Bond Construction Fund, to allow the entire balance to be expended for each fund's respective purpose.

BALANCED BUDGET POLICY

It is the policy of the Village to adopt an annual budget that is balanced. The budget is adopted at the legal level of budgetary control, which is at the Fund level. The guiding principle of budgetary policy is to achieve structural balance between revenues and expenditures to ensure that desired service levels are provided on a sustainable basis. The Village's policy is to adopt a balanced annual operating budget to ensure that revenues match operating expenditures for the fiscal year.

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, or in the case of emergency. Excess fund balance may be used to:

- 1) Fund one-time capital projects, thereby avoiding debt;
- 2) Abate annual debt service on outstanding obligations; or
- 3) Pay down outstanding obligations, such as costs related to outstanding pension liabilities or Other Post-Employment Benefits (OPEB).

The Village maintains a budgetary control system in which individual departments are responsible for controlling expenditure levels within their respective budgets, which enables the municipality as a whole to adhere to the adopted budget. The Village also prepares monthly financial reports that are reviewed with the Finance Committee, which compare actual revenues and expenditures to budgeted amounts.

RECOMMENDATION

- Staff does not recommend changes to this policy for Fiscal Year 2020.

PROPERTY TAXES

Since the implementation of the Property Tax Extension Limitation Law (PTELL) in 1994, the Village has had a policy of levying property taxes at the maximum allowed under the law, which is the lesser of 5% or the change in the national Consumer Price Index for the year preceding the levy year. If the Village determines that the amount of property tax collected is in excess of budgetary need, then 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

- By not levying the amount allowable under PTELL, the Village, as a non-home rule unit of government, loses property tax extension permanently.
- It is unknown the exact impact of legislative action on property taxes. Should the State of Illinois impose a property tax freeze, lost property tax extensions cannot be recovered without a referendum due to the Village's non-home rule status.
- The accumulated loss of a two-year property tax freeze after five years (beginning with the 2018 Tax Levy) would be \$1.7 million.

RECOMMENDATION

Staff does not recommend changes to this policy for Fiscal Year 2020.

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

- The 2019 levy (collected in calendar year 2019) will drop from \$2.1 million to \$1.7 million due to the retirement of the 2009A Bonds.

RECOMMENDATION

- Staff recommends that the 2018 Tax Levy for debt service not be abated, with accumulated resources being available for the issuance cost of future debt.

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 one-half of 1.0% of its equalized assessed valuation (EAV) or \$4,830,593 based on 2017 EAV; and
- 2) The total annual payment extension is no more than \$554,057 for 2017 levy (last year the annual maximum was \$567,929).

It is the policy of the Village to maintain a portion of this authority as a capital reserve in order to provide resources in the event of an unanticipated financial need. However, the policy allows the use of limited tax debt authority for expenditures specifically authorized by the Village Board. Where possible, the debt service will be for a term as short as possible in order to restore the reserve authority.

POLICY CONSIDERATIONS

- The availability of limited tax debt is a resource that the Village can use in the event of economic downturn or other identified and unforeseen need.
- Limited taxing authority may also be considered by the Village Board to assist in funding a large priority capital project, such as infrastructure improvements recommended for the Tudor Court area.

RECOMMENDATION

- Staff does not recommend changes to this policy for Fiscal Year 2020.

MANAGEMENT FEES

The Village charges a management fee for the Village costs of assistance to the Glencoe Golf Club and the Water Fund. The Management Fee for the Water Fund is 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 structure as part of the budget development process and determines whether the fee is appropriate based upon the cost of providing services.

POLICY CONSIDERATIONS

- In the future, the Village may wish to evaluate the calculation of the management fee for the Golf Club and the Water Fund to determine whether the fee adequately recovers the actual cost of management/administrative services provided, and/or whether an alternative fee calculation methodology can be developed.
- Since Fiscal Year 2007, the amount of management fee payable has grown from \$325,905 to \$960,006. The last time the fee was actually paid to the Village was in Fiscal Year 2013.

RECOMMENDATIONS

- Staff recommends increasing management fee amounts by 2.5% from Fiscal Year 2019 levels, consistent with the proposed cost of living adjustment included in the Fiscal Year 2020 Budget.
- Staff recommends that the Village Board consider whether or not to collect management fees for the current year in January 2019, after the financial reporting for the season is complete. Furthermore, staff recommends deferring collection of the outstanding Golf Club management fees from prior years, pending consideration of clubhouse project, along with the potential to write-off of a portion of those fees at a later date.
- Staff recommends retaining the Water Fund Management Fee.

REPAYMENT OF AMOUNT DUE TO THE VILLAGE FROM THE GLENCOE GOLF CLUB

Since Fiscal Year 2013, the Village has not collected the management fee charged to the Glencoe Golf Club. Likewise, the Village has not collected on debt owed to the Village by the Golf Club, in efforts to allow the Golf Club to reinvest in the Club to the greatest extent possible. 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

- To the extent that the Golf Club has cash to pay most of the debt, it can be considered as a financing source in the event of a revenue downturn.
- The Glencoe Golf Club has not yet determined the scope, cost or financing mechanisms for any potential future improvements to the Golf Club's clubhouse. Should the Golf Club undertake a future clubhouse improvement project, the Village may wish to evaluate the amount due to the Village from the Golf Club at that time.

RECOMMENDATION

- Staff does not recommend changes to this policy for Fiscal Year 2020. Staff recommends that the Village continue to accrue interest on the amount owed but to not transfer the payment due beyond the amount of the annual management fee.

FUNDING POLICE PENSION OBLIGATIONS

By policy, the Village funds its pension obligations based upon actuarially-determined funding requirements. The maximum allowable amount that may be levied for pensions is funded through the Village's property tax levy. Any gap in funding between the levy and the required contribution has, to date, been from fund balance or other funding source in the General Fund. Funding alternatives have the following goals:

- 1) Maintain percent funded between 55% and 75%.
- 2) Maintain a level of assets between 13 to 17 years of annuity payments.
- 3) Minimum annual funding at least equal to the amount required by the State of Illinois.

POLICY CONSIDERATIONS

- With the recent release of a request for proposals for actuarial services, the assumptions and resulting calculations of required annual contributions may change substantially with a new provider.
- Changes in department staffing – such as the number of vacant positions and salaries of incumbent employees – may impact the Village's pension funding requirements year to year, particularly as longer-tenured staff retire and new employees begin service at lower salaries.
- The State funding requirement for Fiscal Year 2020 is \$1,625,344, as compared to the Village Actuary's requirement of \$1,838,060. Both the State and Village actuary are substantially aligned on major assumptions with the exception of interest earnings and funding target. The State is now using a 6.5% interest rate factor, which is now equal to that used by the Village Actuary. Also, the State uses a 90% funding target by 2040 and the Village Actuary uses a 100% funding target by 2040.
- Based on the delay of contributions that occurred at the end of Fiscal Year 2018, the Board may consider making regularly scheduled payments to the Pension Fund to better incorporate funding into the day-to-day operations of the Village.

RECOMMENDATIONS

- Staff recommends using the Village Actuary's required funding amount of \$1,838,060 in the Fiscal Year 2020 Budget.
- Staff recommends the continuation of contributions made through the property tax levy throughout the year, but further recommends making contributions to the Police Pension Fund on a monthly basis to fund the difference of the amount of the required contribution and the amount required by the Village's actuary.

FUNDING FIREFIGHTERS PENSION OBLIGATIONS

Statutorily, the Village is responsible for funding obligations of the Firefighters Pension Fund. This fund is now a terminal fund with no active members. Once there are no beneficiaries in the fund, any resources remaining in the fund will be subject to claim by the State of Illinois. Annually, the Village determines the required funding of this pension obligation with the assistance of an actuary. At present, the annual pension annuity cost is at about \$55,000. The Village will allocate approximately \$30,000 in the General Fund towards future obligations. Once resources in the Firefighters 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

- Allocation for the pension fund is included in the general corporate portion of the tax levy. Both the pension and the general corporate portions are subject to tax caps. A separate levy would restrict the funds whereas a levy in the General Fund can be used for any purpose.

RECOMMENDATION

- Staff does not recommended changes to this policy for Fiscal Year 2020.

LIABILITY DEDUCTIBLE POLICY

The Village is a member of a risk management pool, the Intergovernmental Risk Management Agency (IRMA). The Village purchases its general liability and workers' compensation insurance coverage through IRMA, and IRMA provides all claims management services.

When GASB 54 was implemented, it created a requirement that resources intended to be used for reserved liability claims are assigned as a claim on fund balance that would otherwise be unassigned. Village staff monitors its annual IRMA contribution savings due to having a higher deductible versus claim losses. IRMA offers deductible choices from \$2,500 to \$250,000, providing the Village ample options for deductible level choices in the future. The current deductible level is \$100,000.

POLICY CONSIDERATION

- Increasing the Village' deductible to \$100,000 has allowed the Village to use optional deductible credits instead of excess surplus distributions as a contribution credit. By doing so the Village has accumulated more than \$900,000 in excess surplus reserve.
- Excess surplus is considered in the unassigned fund balance in the General Fund, Water Fund and the Glencoe Golf Club.
- At the \$100,000 deductible threshold, a very high percentage of claims are paid by the Village.
- In preparing the Fiscal Year 2020 Budget, staff is reviewing the impact of decreasing the deductible to an amount less than \$100,000.

RECOMMENDATION

- Staff does not yet recommend changes to this policy for Fiscal Year 2020, but anticipates that a comprehensive analysis will be presented to the Board for its consideration in December 2018. Any changes would be effective during Stub Year 2020B.

IRMA EXCESS SURPLUS

Each year IRMA evaluates resources on hand for operations and services. In years where a determination is made that there is an excess beyond need, a member can credit their annual contribution or leave the reserve on hand with IRMA. Staff recommends the continued accumulation of reserve at IRMA. In the event the Village has an adverse claim year with higher than expected deductible losses, the Village can apply accumulated credit to the following year annual contribution amount. Following Village Board discussion, the Village will continue to accumulate resources at IRMA, which can be used in the future towards annual contributions.

Since Fiscal Year 2011, the amount on account with IRMA has grown from \$90,539 to over \$900,000 at the end of Fiscal Year 2018 (total in all funds). In recent years IRMA has modified its excess surplus policy to allow communities to use their accumulated excess surplus as the member community sees fit. The amounts in excess surplus at IRMA earn interest based on IRMA's investments, which allow greater latitude than statutory limits placed upon on the Village. In Fiscal Year 2019, the Village Board established a minimum cumulative (all funds) threshold of \$300,000 to remain in the fund at all times.

POLICY CONSIDERATION

- If the Village were to receive a large, unexpected increase to our annual IRMA contribution, the Village could use available excess surplus to offset the cost of the increase.
- \$150,000 for phase II security improvements and the \$35,000 replacement of the Public Safety Department's fire bay doors have been identified as a project to be funded by IRMA excess surplus resources in the Fiscal Year 2020 Budget.

RECOMMENDATION

- Staff recommends that \$185,000 in IRMA excess surplus be used to pay for phase II security improvements and fire bay doors during Fiscal Year 2020.

INTERFUND TRANSFERS

The interfund transfer policy requires Board approval of budget transfers 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 or through other methods deemed appropriate by the Village Manager. The policy is intended to reflect interfund budget transfers in a transparent manner.

RECOMMENDATION

- Staff does not recommend changes to this policy for Fiscal Year 2020.

INCREASES IN FEES AND CHARGES FOR SERVICE

As a non-home rule community, there are limited opportunities to raise revenue for operations and capital projects. Forecasted and actual increases in fees will be based on data available including: operating budget increases, Community Improvement Program needs and debt requirements.

Each year, staff completes a comprehensive fee and fine survey as well as an evaluation of current costs for certain functions. Recommendations for changes are then made to the Village Board as part of the annual budget development process. By increasing fees appropriately on an annual basis, the Village can avoid large increases in fees in one year.

POLICY CONSIDERATION

- Staff will present recommendations for changes to current fees for service as part of the development of the Fiscal Year 2020 Budget.
- Staff continues to evaluate the sufficiency of fees to pay for the Village's actual service delivery cost.

RECOMMENDATION

- Staff recommends increases based on identified need to be included in the Proposed Fiscal Year 2020 Budget. Further recommendations will be made following the comprehensive analysis of building permit fees.

FINANCIAL PLANNING AND FORECASTING

Annually, the Village updates its financial forecast (which provides a five-year projection) and the Village will update its Community Improvement Program (CIP) (which provides a 10-year projection). The purpose of the financial planning is to forecast the impact of existing policies, practices and levels of service on the financial condition of the Village.

RECOMMENDATION

- Staff does not recommend changes to this policy for Fiscal Year 2020.

MAINTAINING LEGAL APPROPRIATIONS AND BUDGET AMENDMENTS

Expenditures of the Village are officially established by the Appropriation Ordinance approved by the Village Board. Toward the end of the fiscal year, actual expenditures are compared to the established expenditure limits 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 expenditures will be greater than the adopted budget.

POLICY CONSIDERATION

- Staff recommends modifying the consideration of budget amendments to be when department level expenditures are anticipated to exceed budgeted levels in lieu of waiting until fund level expenditures may exceed the adopted budget.

RECOMMENDATION

- Staff recommends modifying the consideration of budget amendments to occur when department level expenditures are anticipated to exceed the adopted budget.



FEE AND FINE SCHEDULE ANALYSIS

As part of the budget development process, staff annually reviews various fees, fines and charges for Village services. In developing the Fiscal Year 2020 budget, staff distributed a fee survey to surrounding communities in an effort to collect data that would allow staff to analyze and compare the fees, fines and charges that the Village assesses to those of comparable communities. The communities surveyed include Deerfield, Highland Park, Kenilworth, Lake Bluff, Lake Forest, Libertyville, Northbrook, Northfield, Wilmette and Winnetka. Based on the review of this data, the following fee modifications have been included in the Fiscal Year 2020 budget.

RECOMMENDED FEE INCREASES FOR FISCAL YEAR 2020

VEHICLE LICENSES

A Village of Glencoe Vehicle License is required for all vehicle(s) registered in the State of Illinois to an address within the corporate boundaries of Glencoe. Vehicle licenses are issued annually in March and are required to be displayed by May 1. The regular fee for licenses is \$50 per vehicle and \$25 for seniors. Vehicle licenses generate approximately \$265,000 in revenue.

For Fiscal Year 2020, staff does not recommend increasing the annual fee, however, recommends a \$2.00 replacement fee for lost or misplaced vehicle licenses. This fee is in line with the survey average, as identified below in Table 1. If a resident purchases a new vehicle and wants to transfer the license, they may do so at no cost.

Additionally, to supplement the Sesquicentennial Committee's fundraising efforts, the option to purchase a commemorative Sesquicentennial vehicle license at a price of \$100 per license is recommended. This license will carry a specific commemorative design and half of all of the proceeds from licenses sold will be utilized to offset the costs of the community's sesquicentennial celebrations in calendar year 2019. Fifty dollars would be allocated toward the Sesquicentennial events during 2019. Purchase of a commemorative sticker would be optional, but would provide an opportunity for further community support of the celebrations.

Table 1: Recommended Fiscal Year 2020 Vehicle License Fees

	Glencoe	Average
Replacement License Fee	\$2.00	\$2.40
Sesquicentennial Commemorative License Fee	\$100.00	\$67.50

SEWER RATES

Currently, the Village charges a two-tiered rate for water usage, based upon a flat charge determined by water meter size, as well as a consumption-based fee. Sanitary sewer charges are wholly consumption based and are billed with water on a quarterly basis.

The sewer rates are forecasted to include annual increases to fund a portion of infrastructure improvements, such as sanitary sewer lining and other infrastructure improvements, mandated by the State of Illinois Environmental Protection Agency (IEPA) and the Metropolitan Water Reclamation District's (MWRD) that will

require the Village to line every sanitary sewer within its system within the next twenty-years. The rate increase will also cover a portion of operational costs to provide sewer services that may increase from each year due to cost of living adjustments for employees and other service and commodity costs.

Staff recommends increasing the current sewer rates by 7.1%. The estimated increase in revenue based on a 7.1% increase, is approximately \$40,000. The current and recommended Fiscal Year 2020 rates are listed below in Table 2.

Table 2: Current and Recommended Fiscal Year 2020 Sewer Rate

	Current Fee	Recommendation
Sewer Rate	\$1.027 per quarter	\$1.100 per quarter
Minimum Bill	\$10.27 per quarter	\$11.00 per quarter

WATER RATES

As an enterprise fund, the Water Fund operation is designed to be self-sustaining through user charges that are assessed through a fixed-fee rate structure and a volumetric charge based on usage. As noted by the water rate analysis completed last fiscal year, the Village has not historically charged rates in sufficient quantities to support the existing water production and distribution system. That changed last year following significant discussion by the Village Board. The Board approved a comprehensive fee restructuring, designed to provide resources for improvements to over \$25 million in distribution system improvements over the coming 20 years.

Staff is recommending that the volumetric rates and the fixed charge based on meter size be increased by 9% in accordance with the recommendations in the water rate analysis to ensure sufficient funding for future infrastructure improvements. The estimated increase in revenue based on a 9% increase is approximately \$211,800 for volumetric rates and \$18,600 for the fixed charge. The current and recommend Fiscal Year 2020 rates are listed below in Table 3.

Table 3: Current and Recommended Fiscal Year 2020 Water Rate

	Current Fee	Recommendation
Volumetric Water Rate (based on cubic feet)	\$4.50 per quarter	\$4.90 per quarter
Fixed Charge (5/8 Inch Water Meter)	\$14.55	\$15.86
Fixed Charge (3/4 Inch Water Meter)	\$19.50	\$21.26
Fixed Charge (1 Inch Water Meter)	\$19.50	\$21.26
Fixed Charge (1-1/2 Inch Water Meter)	\$24.50	\$26.71
Fixed Charge (2 Inch Water Meter)	\$38.00	\$41.42
Fixed Charge (3 Inch Water Meter)	\$138.00	\$150.42
Fixed Charge (4 Inch Water Meter)	\$175.00	\$190.75

GENERAL COLLECTION SERVICES FEE

The Village contracted with Lakeshore Recycling Systems in 2017 to provide comprehensive garbage, recycling and yard waste collection services, as well as a series of special programs. As part of implementing the Franchise Agreement, the Village Board directed staff to develop quarterly fees that would eliminate the General Fund subsidy and instead recover the cost of household garbage and recycling, as well as community-wide special collections and other community-wide garbage program overhead expenses, in a comprehensive quarterly user fee. The fee is a graduated fee schedule and pays for community-wide garbage program services that are not billed directly to residents by LRS, including waste disposal, parkway leaf collection and semi-annual clean-up days. The recommended Fiscal Year 2020 fees are listed below in Table 4.

Table 4: Current and Recommended Fiscal Year 2020 General Collection Services Fees

	Current Fee	Recommendation
Once Weekly Commercial (Recycling Only)	\$7.98 per quarter	\$8.17 per quarter
Twice Weekly Commercial (Recycling Only)	\$12.48 per quarter	\$12.78 per quarter
Multi- Family	\$26.81 per quarter	\$27.09 per quarter
Once Weekly Curbside	\$33.19 per quarter	\$34.03 per quarter
Once Weekly Top of Drive	\$39.66 per quarter	\$41.16 per quarter
Twice Weekly Curbside and Top of Drive	\$45.16 per quarter	\$47.26 per quarter

SPECIAL EVENTS – TEMPORARY FOOD SERVICE PERMIT

The State mandates that vendors providing food service to municipal special events comply with the Food Code and as a result be inspected by a State licensed sanitarian. The Village utilizes an outside contractor to perform the required routine annual inspections of all food stores and restaurants, and who also performs the review and inspections for temporary food service permits for special events. This service requires 30-60 minutes per vendor, not including the vendor's travel time. Staff is recommending the establishment of a \$25 fee for each temporary food permit application to subsidize the cost of hiring an outside contractor to complete these inspections. Area communities charge from \$15-\$70 per temporary food permit application; the Village does not currently charge for this permit. The Village typically reviews and issues 12 to 15 temporary food permits annually.

SPECIAL EVENTS – FIREWORKS DISPLAY PERMIT

The Village Code requires a permit for any public display of fireworks. Until 2017 the Village provided the necessary review and inspection for such permits through the Public Safety Department. In 2017, the Village contracted with HR Green to provide plan review and inspection services for the Village. Likewise, they provide oversight to life-safety plan review and provide oversight for various large-scale functions such as fireworks displays. HR Green is a professional organization that has the necessary qualifications and licenses to provide these services. Aside from the Fourth of July, there are regularly two to three additional fireworks events annually. Each of these fireworks events requires work on the part of HR Green for approximately four to five hours. The Village has not historically required a fee for this permit.

Staff is recommending a \$750 fee for each fireworks display permit to assist in covering the costs to provide these inspections. The Village typically receives two to three permit applications annually in addition to the Village Fourth of July event.

Table 5: Current and Recommended Fiscal Year 2020 Special Event Fees

Special Event	Current Fee	Recommendation
Food Service Permit	\$0.00	\$25.00 per food permit application
Fireworks Display Permit	\$0.00	\$750 per fireworks display permit

EXTERIOR PROPERTY MAINTENANCE ADMINISTRATIVE FEE

The Village Code declares noxious weeds and grass that have grown to a height of 8-inches or higher to be a nuisance. Code enforcement of this violation includes a written notice, and if the parties are unresponsive the Village hires a landscape contractor to cut the weeds and/or grass. The Village then issues an invoice for the actual costs incurred. Staff is recommending a \$75 administrative fee be charged in addition to the actual costs incurred. Village staff responds to several dozen weed/grass complaints every year, and dispatches a landscape contractor to mow unresponsive private properties five to six times annually.

PLAN COMMISSION AND ZONING BOARD FILINGS

The Village requires a filing fee for applications pursuant to the Zoning Code in accordance with a fee schedule established by the Village Manager. For special use permits and zoning amendment applications the Village can also charge for third party expenses, for example, legal, Village Planner, etc. The current \$250 filing fee has not been adjusted for many years. It is recommended that the current fee be considered the minimum charge and that staff be granted the authority to increase the filing fee based upon the complexity of the request, not to exceed \$750.

The revised subdivision ordinance adopted by the Village in 2006 includes provisions allowing the Village Manager to establish fees for filing both the preliminary and final plats as well as requiring the payment of escrow deposits for third party expenses, however, the filing fees have not yet been uniformly established. Staff would like to impose a minimum escrow required for all filings of \$1,000 and would ask that the authority be granted to the Village Manager or designee to increase the escrow as necessary based upon the size, scope and complexity of the request.

BUILDING PERMITS

At the direction of the Village Board, staff is conducting a comprehensive review and analysis of building permit fees. It is expected that this analysis will be presented to the Village Board for its review in early in 2019.

FUTURE REVIEW

Staff has identified services that need additional analysis during Fiscal Year 2020, and is not recommending additional fee increases at this time. These include:

- **Commuter Parking Permits:** A review of this fee structure will be balanced with a review of operational changes including automation of parking fee payment as well as other programmatic changes proposed in the Fiscal Year 2020 Community Improvement Program. Please note, this fee structure will be evaluated in accordance with any restrictions that may exist within the Village's commuter lot lease agreement with Union Pacific Railroad.
- **Business Licenses:** The Village has not updated its business license structure for many years, and given the changing business climate in the Village, a comprehensive review is necessary. Doing so requires a review of how business classifications are licensed elsewhere, appropriate classifications to add or subtract, and the appropriate fee structure for those classifications.



VILLAGE OF GLENCOE

PROPOSED SCHEDULE OF FEES, CHARGES, FINES AND PENALTIES

FISCAL YEAR 2020: MARCH 1, 2019 - FEBRUARY 28, 2020

CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
CODE OF ORDINANCES		
Chapter 4: Alcoholic Beverages		
Section 4-7 (A)	Class A-1 Liquor License - Annual; Primary On-Premises Consumption (Beer and Wine)	\$4,000.00
Section 4-7 (A)	Class A-2 Liquor License - Annual; Primary On-Premises Consumption (Spirits, Beer and Wine)	\$5,000.00
Section 4-7 (B)	Class B-1 Liquor License - Annual; Incidental On-Premises Consumption (Beer and Wine)	\$500.00 if less than 15% of gross sales attributed to alcohol; \$1,000.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (B)	Class B-2 Liquor License - Annual; Incidental On-Premises Consumption (Spirits, Beer and Wine)	\$1,000.00 if less than 15% of gross sales attributed to alcohol; \$2,000.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (B)	Class B-3 Liquor License - Annual; Spirits, Beer and Wine by a Municipally-Owned and Operated Golf Club	\$100.00
Section 4-7 (C)	Class C-1 Liquor License - Annual; Consumer Retail/Service On-Premises Consumption (Beer and Wine)	\$250.00
Section 4-7 (C)	Class C-2 Liquor License - Annual; Consumer Retail/Service On-Premises Consumption (Spirits, Beer and Wine)	\$500.00
Section 4-7 (D)	Class D-1 Liquor License - Annual; Off-Premises Consumption (Beer and Wine)	\$1,000.00 if less than 15% of gross sales attributed to alcohol; \$1,500.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (D)	Class D-2 Liquor License - Annual; Off-Premises Consumption (Spirits, Beer and Wine)	\$2,000.00 if less than 15% of gross sales attributed to alcohol; \$3,000.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (E)	Class E Liquor License - Daily; Special Events	\$50.00 per day
Section 4-7 (F)	Class F Liquor License - Annual; Live Performance Theatre	\$200.00
Section 4-7 (G)	Class G-1 Liquor License Annual; Combination On-Premises and Off-Premises Consumption (Beer and Wine)	\$1,000.00 if less than 15% of gross sales attributed to alcohol; \$1,500.00 if 15% or more gross sales attributed to alcohol
Section 4-7 (G)	Class G-2 Liquor License Annual; Combination On-Premises and Off-Premises Consumption (Spirits, Beer and Wine)	\$2,000.00 if less than 15% of gross sales attributed to alcohol; \$3,000.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (H)	Class H Liquor License - Annual; Brew Pubs and Craft Breweries	\$4,000.00
Section 4-10 (A)	Fingerprinting Fee for Liquor License Application	\$50.00
Sections 4-43, 4-71, et al	Fine - Per Violation of Any Chapter Provision	\$25.00 - \$750.00
Chapter 5: Amusements		
Section 5-44	Application Fee for Permit to Conduct Professional Filming or Taping	\$250.00
Section 5-46 (c) (1)	Total/Disruptive Use of Public Building During Normal Hours - Daily	\$1,000.00
Section 5-46 (c) (2)	Partial/Non-Disruptive Use of Public Building During Non-Operating Hours - Daily	\$500.00
Section 5-46 (c) (3)	Total Closure of Public Street/Right-of-Way - Hourly	\$100.00
Section 5-46 (c) (4)	Partial Closure/Obstruction of Public Street/Right-of-Way - Hourly	\$50.00

CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
Chapter 6: Animals and Fowl		
Section 6-20 (10)	Dog/Cat License - Annual	\$20.00
Section 6-30 (6)	Impoundment Fee - Licensed Animal	\$50.00 + Costs
Section 6-30 (6)	Impoundment Fee - Unlicensed Animal	\$50.00 + Costs
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - First Annual Offense	\$50.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Second Annual Offense	\$100.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Third Annual Offense	\$250.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Fourth Annual Offense	\$500.00
Chapter 6: Animals and Fowl Continued		
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Fifth Annual Offense	\$750.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Each Annual Offense Thereafter	\$750.00
Section 6-50 (2)	Violations of 6-2 (c), 6-2 (d), 6-2 (e) or Section 6-15	\$25.00 - \$750.00
Section 6-50 (3)	Fine - Failure to Provide Licensing Documentation 30 Days After Notice of Violation	\$50.00
Chapter 7: Auctions and Auctioneers		
Section 7-3	Auctioneer's License - Annual	\$100.00
Section 7-3	Auctioneer's License - Monthly	\$30.00
Section 7-3	Auctioneer's License - Daily	\$5.00
Chapter 8: Barbershops		
Section 8-6	License Fee - Annual	\$30.00
Chapter 9: Buildings and Construction		
Section 9-10 (b)	Six-Month Building Permit Extension Fee	33% of Original Permit
Section 9-15 (a)	Building Permit	3% of Cost (Min. \$50)
Section 9-15 (a)	New Dwelling Building Permit - Per Square Foot	\$6.20
Section 9-15 (b)	Electrical Permit	3% of Cost (Min. \$50)
Section 9-15 (c)	Plumbing Permit	3% of Cost (Min. \$50)
Section 9-15 (d)	Fence Permit	\$100.00
Section 9-15 (e)	New Driveway Permit	\$100.00
Section 9-15 (e)	Driveway Resurfacing Permit	\$50.00
Section 9-15 (f)	Public Property Excavation Permit	\$50.00
Section 9-15 (g) (1) (A)	Air Conditioner/Generator Permit	\$100.00
Section 9-15 (g) (1) (B)	Business Window Sign or Awning Permit	\$50.00
Section 9-15 (g) (1) (B)	Wall, Blade or Other Sign Permit	\$100.00
Section 9-15 (g) (1) (C)	Grade Change Permit (Without Building Permit)	\$140.00
Section 9-15 (g) (1) (D)	Parkway Opening Permit	\$50.00
Section 9-15 (j)	Parkway Opening Permit Deposit	\$500.00
Section 9-15 (g) (1) (E)	Roof Replacement Permit	\$100.00
Section 9-15 (g) (1) (F)	Sanitary/Storm Connection or Repair on Public Property Permit	\$100.00
Section 9-15 (g) (1) (G)	Sanitary/Storm Connection or Repair on Private Property Permit	\$100.00
Section 9-15 (g) (1) (H)	Subdivision Engineering Review - Per Lot	\$100.00
Section 9-15 (g) (1) (I)	Water Meter Installation Permit	Village Cost + 15%
Section 9-15 (g) (1) (J)	Water Tap Fee on Village Main	Village Cost
Section 9-15 (g) (1) (K)	Water Tap Parts	Village Cost + 15%
Section 9-15 (k)	If Actual Project Costs Exceed Building Permit's Estimated Value More than 25%	10% of Project Cost
Section 9-15 (l)	Eleemosynary Institutions: Building, Electrical or Plumbing Permits	.25% of Project Cost
Section 9-18: 109.5	If Project Requiring Building/Construction Permit(s) Started Without Permit(s)	\$750.00 & Permit Fees Doubled
Section 9-18: 114.4	Violation of Chapter 9 Provisions - Per Day or Occurrence	\$25.00 - \$750.00
Section 9-18: 114.4	Misdemeanor Violation of Chapter if Summons by Certified Mail - Per Occurrence	\$25.00 - \$750.00
Section 9-18: 115.4	Stop Work Order Cancellation Fee	\$100.00
Section 9-30 (a)	Building/Street Permit Deposit for Street/Sidewalk Restoration	\$500.00 Minimum
Section 9-61	Building or Structure Transportation/Removal Permit Surety Bond	\$10,000.00
Section 9-72.1(c)	Pool Drainage Permit for Discharge Into Sewer System Exceeding 35 Gallons/Minute	\$50.00
Section 9-72.1(e)	Pool Drainage Permit - Surety Bond	\$10,000.00
Section 9-92	Grade Change Permit Application Fee (Without Building Permit)	\$140.00
Section 9-105 (B)	Violations of Chapter 9, Article XIV - Per Day or Occurrence	\$25.00 - \$750.00

CHAPTER/SECTION		FEE DESCRIPTION	FEE AMOUNT
Chapter 9A: Burglar and Fire Alarms			
Section 9A-5 (1)	Initial Alarm Permit Fee - Annual		\$50.00
Section 9A-5 (2)	Alarm Permit Fee Renewal - Annual		\$50.00
Section 9A-5 (3)	One-Time Connection Fee - Per Alarm System		\$50.00
Section 9A-5 (4)	Initial Alarm Permit Fee for Residents Age 65 & Over - Annual		\$25.00
Section 9A-5 (4)	Alarm Permit Fee Renewal for Residents Age 65 & Over - Annual		\$25.00
Section 9A-5 (4)	One-Time Connection Fee for Residents Age 65 & Over - Per Alarm System		\$25.00
Section 9A-7 (1) (i)	Charge for Third through Fifth False Alarms in Calendar Year - Per Occurrence		\$60.00
Section 9A-7 (1) (ii)	Charge for Sixth through Eighth False Alarms in Calendar Year - Per Occurrence		\$120.00
Section 9A-7 (1) (iii)	Charge for Ninth through Eleventh False Alarms in Calendar Year - Per Occurrence		\$240.00
Section 9A-7 (1) (iv)	Charge for Twelfth through Fourteenth False Alarms in Calendar Year - Per Occurrence		\$300.00
Section 9A-7 (1) (v)	Charge for Fifteenth and Additional False Alarms in Calendar Year - Per Occurrence		\$500.00
Section 9A-10	Late Charge for Permit Fees or Service Charge Payments Not Paid Within 30 Days		10% of Billed Amount
Chapter 11: Drains, Sewers and Sewage Disposal			
Section 11-2	Drain Laying/Sewer Building Licensed Surety Bond - Annual		\$5,000.00
Chapter 12: Dry Cleaners and Laundries			
Section 12-4	Dry Cleaning Establishment License - Annual		\$60.00
Section 12-9	Dry Cleaning Outlet License - Annual		\$25.00
Section 12-12	Laundry License - Annual		\$60.00
Chapter 14: Electrical Contractors			
Section 14-3	Electrical Contractor Registration - Annual		\$30.00; \$15.00 after six months of the register year
Chapter 15: Filling Stations and Public Garages			
Section 15-4	Filling Station License - Annual		\$150.00
Chapter 16: Fines and Imprisonment			
Section 16-1	Any Violation of Village Code - Per Occurrence		\$25.00 - \$750.00
Section 16-1	Any Violation of Village Code if Summons by Certified Mail - Per Occurrence		\$25.00 - \$750.00
Chapter 17: Fire Prevention			
Section 17-1; International Fire Code Section 109.3	Any Violation of Code Chapter - Per Occurrence		\$25.00 - \$750.00
Section 17-1; International Fire Code Section 109.3	Any Violation of Code Chapter if Summons Made by Certified Mail - Per Occurrence		\$25.00 - \$750.00
Chapter 18: Florists			
Section 18-4	License Fee - Annual		\$40.00
Chapter 20: Garbage, Rubbish & Weeds			
Section 20-22	General Collection Service Fee Per Quarter Once Weekly Commercial (Recycling Only)		7.98 \$8.17 per quarter
Section 20-22	General Collection Service Fee Per Quarter Twice Weekly Commercial (Recycling Only)		12.48 \$12.78 per quarter
Section 20-22	General Collection Service Fee Per Quarter Multi-Family		26.84 \$27.09 per quarter
Section 20-22	General Collection Service Fee Per Quarter Once Weekly Curbside		33.19 \$34.03 per quarter
Section 20-22	General Collection Service Fee Per Quarter Once Weekly Top of Drive		39.66 \$41.16 per quarter
Section 20-22	General Collection Service Fee Per Quarter Twice Weekly Curbsdie and Top of Drive		45.16 \$47.26 per quarter
Chapter 21: Health and Sanitation			
Section 21-48 (1)	Clean-Up or Abatement of Any Hazardous Material Discharge		Village Cost
Chapter 21A: Sewer Use and User Charges			
Section 21A-11	Private Sewage Disposal System Permit		\$50.00
Section 21A-19	Class A: Residential Waste Water Service Inspection and Permit		\$50.00
Section 21A-19	Class B: Commercial, Institution/Governmental or Industrial Waste Water Service Inspection and Sewer Permit		\$50.00
Section 21A-19	Class C: Storm Sewer Service Inspection and Permit		\$50.00
Section 21A-37 (b)	Lab Analysis of Industrial Wastewater Discharge to Ensure Regulatory Compliance		Applicant Cost
Section 21A-37 (c)	Outside Analysis of Industrial Wastewater Discharge to Ensure Compliance		Village Cost
Section 21A-39	Special Arrangement by Village for Treatment of Industrial Waste of Special Character		Negotiable
Section 21A-51	Any Violation of Time Limit Established in Code Section 21A-50 - Per Occurrence		\$25.00 - \$750.00
Section 21A-63 (a)	Wastewater System Basic User Rate - Per Quarter		10.27 \$11.00
Section 21A-64 (1)	Wastewater System Non-Metered Minimum User Rate (to 1,000 Cu. Ft.) - Per Quarter		10.27 \$11.00
Section 21A-70 (c)	Late Charge for Service Charge Payments Not Paid Within 30 Days		10%
Section 21A-77	Any Violation of Code Chapter - Per Occurrence		\$25.00 - \$750.00

CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
Chapter 22: Licenses and Permits Generally		
Section 22-1 (2)	Fee for Any License or Permit Applied for After the Date Required by Code	150% of Fee
Section 22-8	Fee for Any License Applied for After the Expiration of Six Months of the Fiscal Year	50% of Fee
Section 22-18	Bakery License - Annual	\$45.00
Section 22-19	Grocery License - Annual	\$60.00
Section 22-20	Ice Cream Parlor License - Annual	\$40.00
Section 22-20	Ice Cream Parlor License - Weekly	\$10.00
Section 22-20	Ice Cream Parlor License - Daily	\$5.00
Section 22-21 (c)	License for Wholesale Business Where Milk is Sold - Annual	\$125.00
Section 22-22 (3)	General Restaurant License - Annual	\$90.00
Section 22-22 (3)	Drive-In or Carry-Out Restaurant License - Annual	\$80.00
Section 22-23 (1) (b)	Annual License for All Other Vending - Per Machine	\$10.00
Section 22-24 (1)	Maximum Annual Coin-Operated Device or Video Game License Fee - Per Business	\$250.00
Section 22-25 (1)	Annual License to Install, Operate or Maintain an Elevator - Per Elevator	\$150.00
Section 22-26 (5)	Annual Valet Parking License Fee - Per Loading Area	\$100.00
Section 22-26 (15)	Any Violation of Code Section - Per Occurrence	\$25.00 - \$750.00
Section 22-31	General Business License - Annual	\$30.00
Section 22-40	Landscaper License - Annual	\$100.00
Section 22-43 (b)	Any Violation of Chapter 22, Article V - Per Occurrence	\$25.00 - \$750.00
Chapter 22A: Ambulance Fees		
Section 22A-3 (1) A.	Resident ALS base level 1	\$609.00
Section 22A-3 (1) B.	Resident ALS base level 2	\$693.00
Section 22A-3 (1) C.	Resident BLS basic life support	\$530.00
Section 22A-3 (2) A.	NonResident ALS base level 1	\$780.00
Section 22A-3 (2) B.	NonResident ALS base level 2	\$900.00
Section 22A-3 (2) C.	NonResident BLS basic life support	\$675.00
Section 22A-3 (b)	Ambulance Mileage Fee Per Mile	\$10.00
Chapter 23: Motor Vehicles & Traffic		
Section 23-45.1 (B) (2)	Fine for Individuals Under 16 Without a Bike Helmet - Second Violation	\$25.00
Section 23-45.1 (B) (3)	Fine for Individuals Under 16 Without a Bike Helmet - Third Violation	\$50.00
Section 23-45.1 (B) (4)	Fine for Individuals Under 16 Without a Bike Helmet - Fourth & Subsequent Violations	\$75.00
Section 23-67	All passenger/motor vehicles and motor bicycle or motor tricycle	\$50.00
Section 23-67	All passenger/motor vehicles and motor bicycle or motor tricycle (65 \$ Over)	\$25.00
Section 23-67	All passenger/motor vehicles and motor bicycle or motor tricycle late fee if paid after May 1	\$50.00
Section 23-67	Replacement License Fee	\$2.00
Section 23-86.1 (2)	Penalty for Parking in a Handicapped or Medical Emergency Parking Area	\$250.00
Section 23-93.4	General Penalties for Article VII violations where penalties not otherwise specified	\$25.00 - \$750.00
Section 23-102 (a)	General Penalties for Article VII violations where penalties not otherwise specified	\$25.00 - \$750.00
Section 23-102 (b)	1st - 5th Parking Violations of Section 23-99 - Paid Within 10 Days	\$25.00
Section 23-102 (b)	6th Parking Violation of Section 23-99 - Paid Within 10 Days	\$50.00
Section 23-102 (b)	7th Parking Violation of Section 23-99 - Paid Within 10 Days	\$75.00
Section 23-102 (b)	8th Parking Violation of Section 23-99 - Paid Within 10 Days	\$95.00
Section 23-102 (b)	9th Parking Violation of Section 23-99 - Paid Within 10 Days	\$110.00
Section 23-102 (b)	10th Parking Violation of Section 23-99 - Paid Within 10 Days	\$125.00
Section 23-102 (b)	11 or More Parking Violations of Section 23-99 - Paid Within 10 Days	\$140.00
Section 23-103	Penalty for Tampering with Parking Meters/Fare Boxes - Per Offense	\$25.00 - \$750.00
Section 23-115 (b)	Towing Fee - Passenger Vehicle of Not More Than 7 Passengers	Tow Company Fee
Section 23-115 (b)	Towing Fee - Any Other Passenger Vehicle	Tow Company Fee
Section 23-115 (b)	Towing Storage Fee for Passenger Vehicles of Not More Than 7 Passengers - Per Day	Tow Company Fee
Section 23-115 (b)	Towing Storage Fee for Any Other Passenger Vehicles - Per Day	Tow Company Fee

CHAPTER/SECTION		FEE DESCRIPTION	FEE AMOUNT
Chapter 24: Offenses - Miscellaneous			
Section 24-8 (f) (4)	Violation of Prohibition Against Tobacco Use by Minors - First Offense		Up to \$75.00
Section 24-8 (f) (4)	Maximum Fine for Subsequent Violations of Prohibition Against Tobacco by Minors		\$250.00
Section 24-8 (f) (5)	Violation of Prohibition Against Tobacco Use by Minors - By Person Other than Minor		\$75.00 - \$250.00
Section 24-39	Fine for Violation of Village Nuisance Ordinance - Per Offense or Per Day		\$25.00 - \$750.00
Section 24-39	Amount Minimum Fine for Nuisance Violations Increases - Each Additional Violation		\$50.00
Section 24-52 (c)	Fine for Violation of Village Cannabis Ordinance (Less than 10 Grams) - Each Offense		\$75.00 - \$250.00
Chapter 25: Solicitation, Secondhand Stores and Itinerant Merchants			
Section 25-4	Solicitor Permit		\$30.00 per individual plus cost of fingerprint background check charge by State of Illinois
Section 25-13	Fine for Violation of Solicitation Ordinance - Per Offense		\$25.00 - \$750.00
Section 25-13	Fine for Payment Within 10 Days of a Solicitation Ordinance Violation		\$50.00
Section 25-13	Fine for Payment After 10 Days of a Solicitation Ordinance Violation Prior to Prosecution		\$100.00
Section 25-14	License Fee for Secondhand or Resale Store - Annual		\$30.00
Section 25-17	License Fee for Itinerant Merchant - Per Day		\$5.00
Chapter 25A: Planning			
Section 25A-4	Copy of Village Comprehensive Plan - Per Copy		\$25.00
Chapter 27: Railroads			
Section 27-6	Railroad Crossing Obstruction Fee - Each Consecutive Five (5) Minutes		\$10.00
Chapter 28: Retailers' Occupation Tax			
Section 28-1	Tax on Sale of Tangible Personal Property at Retail		1%
Chapter 29: Scavengers			
Section 29-3	Scavenger License - Annual		\$200.00
Section 29-3	Scavenger License Vehicle Fee - Per Vehicle		\$5.00
Chapter 30: Streets & Sidewalks			
Section 30-18	Deposit Fee - Driveway Construction or Alteration (See Section 9-15)		\$1,000.00
Section 30-31	Street Opening Permit Fee - Less than 60 Square Feet in Area		\$2,300.00
Section 30-31	Street Opening Permit Fee - Each Additional 10 Square Feet		\$300.00
Section 30-70	Annual License Fee - Snow Removal by Use of Snowplow		\$100.00
Section 30-71	Annual Bond - Snow Removal by Use of Snowplow		\$10,000.00
Section 30-79 (a) (1)	Liability Insurance Requirement - Utility Occupying/Constructing in Right-of-Way		\$5,000,000.00
Section 30-79 (a) (2)	Automobile Liability Requirement - Utility Occupying/Constructing in Right-of-Way		\$1,000,000.00
Section 30-79 (3)	Workers' Compensation Requirement - Utility Occupying/Constructing in Right-of-Way		Statutory
Chapter 30: Streets & Sidewalks Continued			
Section 30-79 (4)	Employers' Liability Requirement - Utility Occupying/Constructing in Right-of-Way		\$1,000,000.00
Section 30-81 (c)	Security Deposit - Construction of a Facility in the Public Right-of-Way		Cost of Restoration
Section 30-92 (d)(11)	Small Wireless Facilities (SWF): Application Fee		\$650 single SWF; \$350 for each proposed SWF if the application includes two or more SWF; \$1,000 for each SWF that includes the installation of a new utility pole
Section 30-92 (o)(2)	Collocation on Village Utility Poles		\$200 for each SWF located on a Village utility pole in right-of-way; \$3,600 for each SWF on Village property not located in the right-of-way
Section 30-94	Any Violation of Chapter 30 - Per Occurrence		Per Code Provisions

CHAPTER/SECTION		FEE DESCRIPTION	FEE AMOUNT
Chapter 31: Subdivisions			
Section 31-1.15 (a) (1)	Initial Plat Filing Application Fee	To Be Determined	\$250-\$750
Section 31-1.15 (a) (2) (C)	Supplemental Plat Filing Application Fee		Village Cost
Section 31-1.17 (b)	Final Plat Filing Application Fee	To Be Determined	\$250-\$750
Section 31-1.17 (b)	Final Plat Filing Application Fee Escrow	To Be Determined	Minimum \$1,000
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 2-Bedroom Detached		\$3,350.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 3-Bedroom Detached		\$10,230.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 4-Bedroom Detached		\$16,000.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 5-Bedroom or More Detached		\$11,855.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 2-Bedroom Attached		\$2,620.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 3-Bedroom Attached		\$5,110.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 4-Bedroom or More Attached		\$9,010.00
Section 31-3.11 (m) (3)	School Impact Fee - Multi-Family 1-Bedroom		\$60.00
Section 31-3.11 (m) (3)	School Impact Fee - Multi-Family 2-Bedroom		\$2,430.00
Section 31-3.11 (m) (3)	School Impact Fee - Multi-Family 3-Bedroom or More		\$6,845.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 2-Bedroom Detached		\$4,290.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 3-Bedroom Detached		\$6,165.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 4-Bedroom Detached		\$8,000.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 5-Bedroom or More Detached		\$8,020.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 1-Bedroom Attached		\$2,540.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 2-Bedroom Attached		\$4,235.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 3-Bedroom Attached		\$5,090.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 4-Bedroom or More Attached		\$6,690.00
Section 31-3.11 (n) (3)	Park Impact Fee - Multi-Family Efficiency		\$2,755.00
Section 31-3.11 (n) (3)	Park Impact Fee - Multi-Family 1-Bedroom		\$3,740.00
Section 31-3.11 (n) (3)	Park Impact Fee - Multi-Family 2-Bedroom		\$4,070.00
Section 31-3.11 (n) (3)	Park Impact Fee - Multi-Family 3-Bedroom or More		\$6,495.00
Section 31-4.2 (b) (1)	Performance Security for Public Improvements		110% of Estimated or Actual Costs
Section 31-4.5	Guaranty Security for Public Improvements for 2 Years Following Village Acceptance		10% of Actual Costs
Chapter 32: Taxicabs and Other Vehicles for Hire			
Section 32-4	Taxicab License for Each Taxicab Driver Operating in Village - Annual		\$35.00
Chapter 33: Tobacco Dealers			
Section 33-2	Tobacco and Cigar Dealer's License - Annual		\$25.00
Chapter 34: Trees and Shrubs			
Section 34-28 (b) (2)	Security Deposit for Removal/Replacement Cost of a Dead/Damaged Priority Tree		To Be Determined
Section 34-29 (a) (1)	Penalty for Cutting/Destruction of Priority Tree without Permit - Per Tree or Per Day		\$750.00
Section 34-29 (b)	Fine for Any Other Violation of Chapter 34 - Per Offense or Per Day		\$25.00 - \$750.00
Chapter 34-A: Uncollected Debts Generally			
Section 34A-4 (a)	"First Notice" Late Penalty Following 30-Day Period of Non-Payment		10%
Section 34A-6 (f)	Serving "Final Notice" and All Subsequent Costs Associated with Collection		Village Cost
Chapter 35: Undertakers			
Chapter 35A: Taxation			
Section 35A-2 (a)	Natural Gas Tax - Gross Receipts		5%
Section 35A-2 (b) (1) (A)	Electricity Tax - First 2,000 Kilowatt Hours Used per Month		\$.0061/kWh
Section 35A-2 (b) (1) (B)	Electricity Tax - Next 48,000 Kilowatt Hours Used per Month		\$.0040/kWh
Section 35A-2 (b) (1) (C)	Electricity Tax - Next 50,000 Kilowatt Hours Used per Month		\$.0036/kWh
Section 35A-2 (b) (1) (D)	Electricity Tax - Next 400,000 Kilowatt Hours Used per Month		\$.0035/kWh
Section 35A-2 (b) (1) (E)	Electricity Tax - Next 500,000 Kilowatt Hours Used per Month		\$.0034/kWh
Section 35A-2 (b) (1) (F)	Electricity Tax - Next 2,000,000 Kilowatt Hours Used per Month		\$.0032/kWh
Section 35A-2 (b) (1) (G)	Electricity Tax - Next 2,000,000 Kilowatt Hours Used per Month		\$.00315/kWh
Section 35A-2 (b) (1) (H)	Electricity Tax - Next 5,000,000 Kilowatt Hours Used per Month		\$.0031/kWh
Section 35A-2 (b) (1) (I)	Electricity Tax - Next 10,000,000 Kilowatt Hours Used per Month		\$.00305/kWh
Section 35A-2 (b) (1) (J)	Electricity Tax - Next 20,000,000 Kilowatt Hours Used per Month		\$.0030/kWh
Section 35A-5A (a)	Administrative Charge for Collection of Electricity Tax		3% of Collections
Section 35A-9	Telecommunications Tax - Gross Receipts		5%
Section 35A-17	Monthly 9-1-1 Surcharge - Each In-Service Network Connection		\$1.50
Section 35A-20	Administrative Charge for Collection of 9-1-1 Surcharge		3% of Collections
Section 35A-28 (a)	Infrastructure Maintenance Fee - Gross Receipts		1%
Section 35A-28 (b)	Administrative Charge for Collection of Infrastructure Maintenance Fee		2% of Collections
Section 35A-28 (c)	Interest on Fees Not Paid by Last Day of Month Following Month When Bill Issued		9%
Section 35A-41 (g)	Interest Rate on Village for Taxpayer's Overpayment of Tax - Per Year		6%

CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
Chapter 35A: Taxation Continued		
Section 35A-42	Interest on Late Payments, Underpayments & Non-Payments of Village Tax - Per Year	9%
Section 35A-44 (b)	Interest on Tax (Up to 4 Years) Under Voluntary Disclosure Application - Per Month	1%
Section 35A-47 (a)	Penalty for Late Filing of Village Taxpayer Tax Return	5% of Collections
Section 35A-47 (b)	Penalty for Failure by Village Taxpayer to File Tax Return	25% of Collections
Chapter 36: Water		
Section 36-9	Village Water System Connection Permit Fee	\$100.00
Section 36-9	Village Water System Connection Labor Fee - Per Connection	\$100.00
Section 36-9	Water System Connection Corp Stop - 1" Service Line	\$83.00
Section 36-9	Water System Connection Corp Stop - 1.5" Service Line	\$214.00
Section 36-9	Water System Connection Corp Stop - 2" Service Line	\$385.00
Section 36-9	Water System Connection Saddle - 1" Service Line	\$98.00
Section 36-9	Water System Connection Saddle - 1.5" Service Line	\$104.00
Section 36-9	Water System Connection Saddle - 2" Service Line	\$112.00
Section 36-9	Water System Connection Meter Installation - 1" Service Line	\$335.00
Section 36-9	Water System Connection Meter Installation - 1.5" Service Line	\$605.00
Section 36-9	Water System Connection Meter Installation - 2" Service Line	\$816.00
Section 36-10	Water System Connection - Buffalo Box	\$107.00
Section 36-10	Water System Connection Roundway - 1" Service Line	\$120.00
Section 36-10	Water System Connection Roundway - 1.5" Service Line	\$250.00
Section 36-10	Water System Connection Roundway - 2" Service Line	\$404.00
Section 36-16 (a)	Reactivation After Shut-Off for Nonpayment/Noncompliance	\$100.00
Section 36-16 (a)	After-Hours Water Service Reconnection	\$175.00
Section 36-16 (a)	Penalty for Illegally Reconnecting to the Water System Following Shut-Off	\$25.00 - \$750.00
Section 36-17 (b)	Emergency/Owner's Failure to Repair Individual Service Between Main and Meter	Village Cost
Section 36-18 (d)	Water Rate for Use in Construction Purposes - Per 1,000 Cubic Feet	45 \$49.00
Section 36-22 (b)	Penalty for Unauthorized Tampering/Interference with a Water Meter	\$25.00 - \$750.00
Section 36-23 (a)	Water Rate for Consumers - Per 100 Cubic Feet	4.5 \$4.90 per quarter
Section 36-24	Fixed Charge (5/8 Inch Water Meter) - Per Quarter	14.55 \$15.86
Section 36-24	Fixed Charge (3/4 Inch Water Meter) - Per Quarter	19.5 \$21.26
Section 36-24	Fixed Charge (1 Inch Water Meter) - Per Quarter	19.5 \$21.26
Section 36-24	Fixed Charge (1-1/2 Inch Water Meter) - Per Quarter	24.5 \$26.71
Section 36-24	Fixed Charge (2 Inch Water Meter) - Per Quarter	38 \$41.42
Section 36-24	Fixed Charge (3 Inch Water Meter) - Per Quarter	138 \$150.42
Section 36-24	Fixed Charge (4 Inch Water Meter) - Per Quarter	175 \$190.75
Section 36-26	Late Charge for Water Bills Not Paid On Last Day of Month in Which Bills Are Due	10%
Section 36-38	Fine for Each Violation of Chapter 36 - Per Day	\$25.00 - \$750.00
Section 36-49 (e)	Reactivation of Water Service Due to Cross-Connection Non-Conformance	\$100.00
Section 36-49	Cross Connection Device Lock Box Installation	\$100.00
Section 36-49	Cross Connection Device Lock Box Fee - Annual	\$100.00

CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
	ZONING CODE	
Article VII: Zoning Administration and Enforcement		
Part II: 7-201; D.1	Fee Established: Lien, Non-Refundable Application and Filing Fee	\$250.00 - \$750.00
Part II: 7-201; D.3	Fee Payment and Escrow	Minimum \$1,000
	GLENCOE GOLF RATES	
-	Weekday 18-Hole Early Bird (Before 7:30 a.m.)	\$31.00
-	Weekday 18-Hole Prime Time	\$42.00
-	Weekday 18-Hole Senior Membership (Monday - Thursday)	\$26.00
-	Weekday 18-Hole Junior Membership (Monday - Thursday)	\$22.00
-	Weekday 18-Hole Twilight (After 2:30 p.m.)	\$28.00
-	Weekday 18-Hole Super Twilight (After 4:00 p.m.)	\$23.00
-	Weekday 9-Hole Prime Time	\$27.00
-	Weekday 9-Hole Senior Membership (Monday - Thursday)	\$23.00
-	Weekday 9-Hole Twilight (After 2:30 p.m.)	\$26.00
-	Weekend 18-Hole Prime-Time	\$51.00
-	Weekend 18-Hole Senior Membership (After 2:30 p.m.)	\$27.00
-	Weekend 18-Hole Junior Membership (After 2:00 p.m.)	\$23.00
-	Weekend 18-Hole Twilight (After 2:30 p.m.)	\$33.00
-	Weekend Super Twilight (After 4:00 p.m.)	\$23.00
-	Driving Range - Large Bucket	\$10.00
-	Driving Range - Small Bucket	\$6.00
-	Electric Cart 18-Hole - Per Person	\$17.00
-	Electric Cart 9-Hole - Per Person	\$11.00
-	Pull Cart 18-Hole - Per Person	\$6.00
-	Pull Cart 9-Hole - Per Person	\$4.00
-	Rental Clubs - Per Person	\$18.00
-	Premium Rental Clubs	\$26.00
	FREEDOM OF INFORMATION ACT (FOIA) REQUEST RATES	
-	Copies - 8 1/2 x 11 or 8 1/2 x 14, Black & White - First 50 Pages	Free
-	Copies - 8 1/2 x 11 or 8 1/2 x 14, Black & White - Additional Pages - Per Side	\$0.15
-	Copies - 11 x 17, Black & White - Per Side	\$0.25
-	Color Copies - 8 1/2 x 11, 8 1/2 x 14 or 11 x 17 - Per Side	\$0.25
-	Electronic Copy - Compact Disc (80 Minutes)	\$1.00
-	Electronic Copy - Audio Cassette (60 Minutes)	\$1.50
-	Electronic Copy - Video Cassette (2 Hours/SP)	\$3.00
-	Certification - Per Record	\$1.00 + Copy Cost
-	Other Electronic Medium	Actual Cost
-	Mailing/Postage	Actual Cost
	MISCELLANEOUS FEES	
-	Final Utility Bill Administrative Fee	\$75.00
-	Sesquicentennial Commemorative License Fee	\$100.00
-	Leaf Bags - Per Bag	\$0.35
-	Leaf Bags - Per Bundle	\$8.50
-	Special Events - Fireworks Display Permit	\$750.00
-	Special Events - Temporary Food Service Permit	\$25.00 each
-	Exterior Property Maintenance Administrative Fee	\$75.00
-	Copies - Per Side	\$0.25
-	Village Map	\$5.00
-	Village Zoning Book	\$25.00
-	Commuter Parking Permit - Annual	\$270.00
-	Commuter Parking Permit - Quarterly	\$75.00
-	Commuter Parking Permit - Daily	\$2.00
-	Re-inspection Fee	\$100.00
-	Landscape Yard Waste Stickers	Pursuant to Franchise Agreement

Revised 12/13/2018



FISCAL YEAR 2020

BUDGET SUMMARY

SECTION C

**OPERATING STATEMENTS
BUDGETARY FUND BALANCE SUMMARY**

	ACTUAL FUND BALANCE 2/28/2018	FISCAL YEAR 2019 PROJECTED			PROJECTED FUND BALANCE 2/28/2019	FISCAL YEAR 2020 PROPOSED			PROPOSED FUND BALANCE 2/28/2020
		REVENUE	EXPENSE ^{2/} EXPENDITURE	SURPLUS / (DEFICIT)		REVENUE	EXPENSE ^{2/} EXPENDITURE	SURPLUS / DEFICIT	
OPERATING FUNDS¹									
GENERAL	6,456,781	17,512,161	18,587,509	(1,075,348)	5,381,433	18,113,194	19,545,565	(1,432,371)	3,949,062
WATER	599,371	2,642,245	2,641,976	269	599,640	2,884,100	2,996,406	(112,306)	487,334
SUB-TOTAL	7,056,152	20,154,406	21,229,485	(1,075,079)	5,981,073	20,997,294	22,541,971	(1,544,677)	4,436,396
SPECIAL FUNDS									
MOTOR FUEL TAX	234,591	223,764	82,700	141,064	375,655	223,260	55,550	167,710	543,365
SUB-TOTAL	234,591	223,764	82,700	141,064	375,655	223,260	55,550	167,710	543,365
CAPITAL/DEBT FUNDS									
BOND CONSTRUCTION	1,569,397	27,227	1,275,530	(1,248,303)	321,094	1,208,750	1,529,844	(321,094)	-
DEBT SERVICE	126,770	2,142,494	2,125,450	17,044	143,814	1,850,501	1,763,200	87,301	231,115
SUB-TOTAL	1,696,167	2,169,721	3,400,980	(1,231,259)	464,908	3,059,251	3,293,044	(233,793)	231,115
AGENCY FUND TOTAL³	248,046	25,795	22,726	3,069	251,115	40,795	22,730	18,065	269,180
GRAND TOTAL	9,234,956	22,573,687	24,735,891	(2,162,204)	7,072,752	24,320,600	25,913,295	(1,592,695)	5,480,057

	FY 2019 PROJECTED				FY 2020 RECOMMENDED			
	OPERATING EXPENSE	PROJECTED FUND BALANCE	% FUND BALANCE	MONTHS	OPERATING EXPENSE	ESTIMATED FUND BALANCE	% FUND BALANCE	MONTHS
OPERATING FUNDS								
GENERAL	17,562,571	5,381,433	30.6%	3.68	17,909,265	3,949,062	22.1%	2.65
WATER	2,082,298	599,640	28.8%	3.46	2,141,406	487,334	22.8%	2.73
SUB-TOTAL	19,644,869	5,981,073	30.4%	3.65	20,050,671	4,436,396	22.1%	2.66

Footnote:

¹ Fund balance includes expendable fund reserve and the General Fund includes \$933,250 in reserve funds with the Intergovernmental Risk Management Agency.

² Includes operating and capital expenditures and expenses.

³ The Agency Fund is used to account for the collection and payment of the Washington Place Special Service Area and is restricted for the SSA.

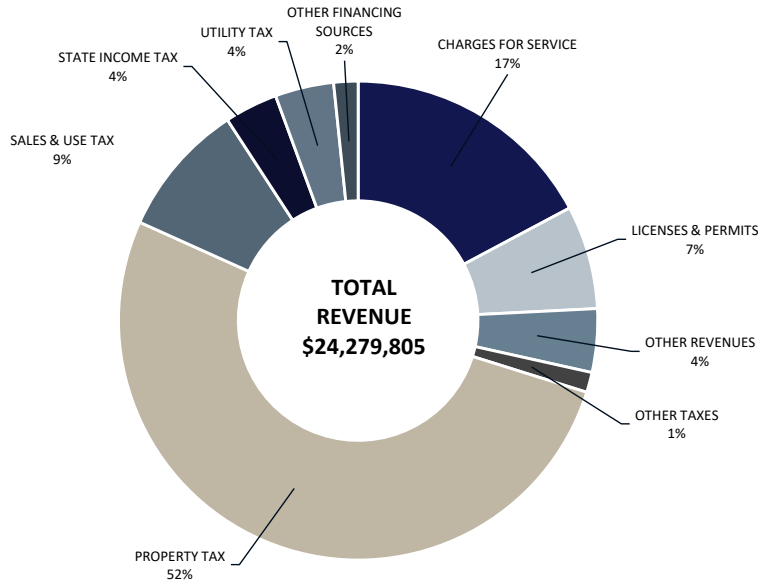
⁴ This Operating Statement excludes the Police and Fire Pension Funds.

VILLAGE OF GLENCOE

SUMMARY OF BUDGETED FISCAL YEAR 2020 REVENUES

This is a summary of the budgeted revenues for fiscal year end February 29, 2020 (FY 2020). Funds listed individually and grouped together by type. Revenue is listed by type and source. All financing sources included (transfers, management fees and day labor fees). Please note: This excludes the funds for Pension and Washington Place Special Service Area (SSA).

FISCAL YEAR 2020 REVENUE BUDGET



Other Taxes includes Personal Property Replacement Tax, and E911 Surcharge revenue.

Other Revenues includes grants, fees, fines/forfeits, interest earnings, shared services reimbursements, cell tower revenue, recycling incentive program, tree donor program and special duty overtime.

Other Financing Sources includes interfund revenue, sales of assets (garbage fleet mainly), and IRMA Excess Surplus.

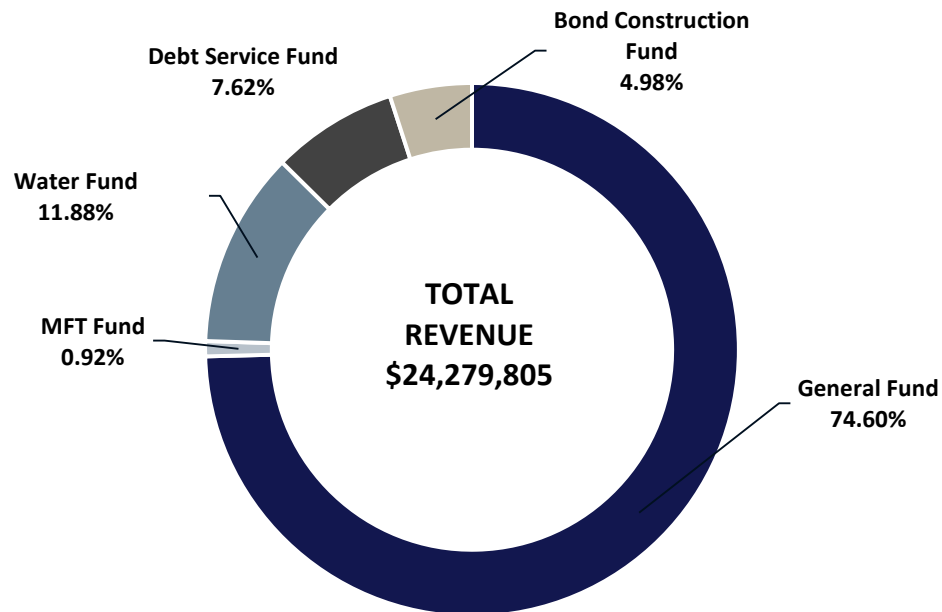
REVENUE TYPE	GENERAL FUND	WATER FUND	SUB-TOTAL OPERATING	MFT FUND	BOND CONSTR. FUND	DEBT	FY 2020 BUDGET	FY 2019 PROJECTED	FY 2018 ACTUAL
CHARGES FOR SERVICE	1,154,325	2,817,600	3,971,925	-	-	-	3,971,925	3,698,409	3,737,976
E911 SURCHARGE	143,595	-	143,595	-	-	-	143,595	145,044	175,640
FEES	112,200	-	112,200	-	-	-	112,200	112,195	123,893
FINES/FORFEITS	112,500	-	112,500	-	-	-	112,500	106,805	100,926
INTEREST	60,351	8,900	69,251	3,000	8,750	2,081	83,082	127,006	86,639
LICENSES	347,000	-	347,000	-	-	-	347,000	349,430	348,795
OTHER REVENUES	259,760	57,600	317,360	220,260	-	-	537,620	510,714	777,252
OTHER TAXES	227,000	-	227,000	-	-	-	227,000	220,779	235,007
PERMITS	1,266,550	-	1,266,550	-	-	-	1,266,550	1,431,300	1,390,769
PERS. PROP. REPL. TAX	85,735	-	85,735	-	-	-	85,735	86,162	94,477
PROPERTY TAX	10,128,613	-	10,128,613	-	-	1,848,420	11,977,033	11,560,979	11,463,584
SALES & USE TAX	2,095,845	-	2,095,845	-	-	-	2,095,845	2,098,234	2,171,536
STATE INCOME TAX	827,555	-	827,555	-	-	-	827,555	815,426	801,681
UTILITY TAX	913,845	-	913,845	-	-	-	913,845	987,740	936,101
SUB-TOTAL	17,734,874	2,884,100	20,618,974	223,260	8,750	1,850,501	22,701,485	22,250,223	22,444,277
OTHER FINANCING SOURCES									
BOND PROCEEDS	-	-	-	-	1,200,000	-	1,200,000	-	-
INTERFUND REVENUE	128,320	-	128,320	-	-	-	128,320	81,669	138,804
SALE OF ASSETS	100,000	-	100,000	-	-	-	100,000	90,000	77,132
TRANSFERS IN	-	-	-	-	-	-	-	126,000	-
IRMA EXCESS SURPLUS	150,000	-	150,000	-	-	-	150,000	-	231,606
SUB-TOTAL	378,320	-	378,320	-	1,200,000	-	1,578,320	297,669	447,542
GRAND TOTAL BUDGET	18,113,194	\$2,884,100	\$ 20,997,294	\$ 223,260	\$ 1,208,750	\$ 1,850,501	\$ 24,279,805	\$ 22,547,892	\$ 22,891,819

BUDGET SUMMARY

REVENUE DISTRIBUTION BY FUND

The chart and table below summarize the distribution of revenue across all funds. The total revenue, excluding the Pension and Agency Funds, is \$24,279,805, an **increase** of 7.2% from Fiscal Year 2019.

FISCAL YEAR 2020 REVENUE DISTRIBUTION BY FUND



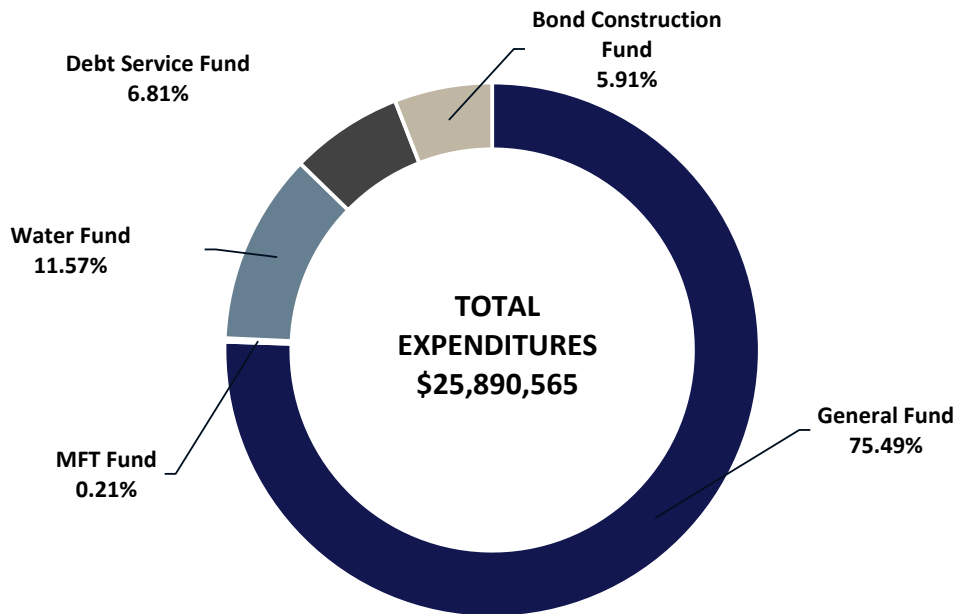
FUND	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
REVENUES AND OTHER FUNDING					
GENERAL FUND	16,398,107	17,551,120	17,413,908	17,512,161	18,113,194
SPECIAL FUNDS					
GARBAGE	1,026,743	878,137	-	-	-
MOTOR FUEL TAX	224,722	224,891	228,000	223,764	223,260
ENHANCED 911	194,652	9,886	-	-	-
BOND CONSTRUCTION FUND	5,603,640	18,121	13,250	27,227	1,208,750
ENTERPRISE FUND					
WATER	2,017,313	2,162,298	2,755,000	2,642,245	2,884,100
DEBT SERVICE	1,619,366	2,067,138	2,233,991	2,142,494	1,850,501
GRAND TOTAL	27,084,543	22,911,591	22,644,149	22,547,892	24,279,805

BUDGET SUMMARY

EXPENDITURE DISTRIBUTION BY FUND

The chart and table below summarize the distribution of expenditures across all funds. Total expenditures, excluding the Pension and Agency Funds, is \$25,890,565, an **increase** of 2.6% from Fiscal Year 2019.

FISCAL YEAR 2020 EXPENDITURE DISTRIBUTION BY FUND



FUND	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
REVENUES AND OTHER FUNDING					
GENERAL FUND	15,283,861	16,874,764	18,992,156	18,587,509	19,545,565
SPECIAL FUNDS					
GARBAGE	1,151,147	1,075,214	-	-	-
MOTOR FUEL TAX	(4,499)	636,667	82,700	82,700	55,550
ENHANCED 911	371,165	15,010	-	-	-
BOND CONSTRUCTION FUND	5,371,302	3,112,236	1,275,000	1,275,530	1,529,844
ENTERPRISE FUND					
WATER	2,074,157	2,126,979	2,755,370	2,641,976	2,996,406
DEBT SERVICE	1,580,920	2,116,675	2,125,225	2,125,450	1,763,200
GRAND TOTAL	25,828,052	25,957,546	25,230,451	24,713,165	25,890,565

FISCAL YEAR 2020
EXPENDITURE DETAIL BY CATEGORY

	PERSONNEL	SERVICES	COMMODITIES	DEBT SERVICE	CAPITAL	OTHER	TRANSFER	TOTAL
VILLAGE MANAGER								
MANAGER'S OFFICE	682,789	162,521	-	-	-	-	-	845,310
LEGAL		305,500	-	-	-	-	-	305,500
COMMUNITY SERVICE	-	-	-	-	-	93,500	-	93,500
BOARDS & COMMISSIONS	-	-	-	-	-	53,950	-	53,950
INFORMATION TECHNOLOGY	163,752	355,300	79,000	-	420,000	-	-	1,018,052
DEPARTMENT TOTAL	\$ 846,541	\$ 823,321	\$ 79,000	\$ -	\$ 420,000	\$ 147,450	\$ -	\$ 2,316,312
FINANCE DEPARTMENT								
FINANCE	807,842	73,420	-	-	-	1,000	-	882,262
PURCHASING	-	42,250	48,590	-	-	-	-	90,840
RISK MANAGEMENT	6,500	374,350	-	-	-	13,100	-	393,950
DEPARTMENT TOTAL	\$ 814,342	\$ 490,020	\$ 48,590	\$ -	\$ -	\$ 14,100	\$ -	\$ 1,367,052
PUBLIC WORKS								
PUBLIC WORKS ADMIN	911,798	97,579	4,700	-	-	-	-	1,014,077
SEWERS	712,207	118,100	83,340	-	369,300	6,000	-	1,288,947
FORESTRY	776,398	172,180	37,450	-	70,000	500	-	1,056,528
MUNICIPAL BUILDINGS	16,253	92,400	8,900	-	110,000	-	-	227,553
PARKING	-	61,000	-	-	-	-	-	61,000
COMMUNITY DEVELOPMENT	146,856	202,535	1,200	-	-	-	-	350,591
MUNICIPAL GARAGES	382,719	64,400	15,705	-	-	9,000	-	471,824
STREETS	852,699	58,800	239,925	-	260,000	60,000	-	1,471,424
STREET LIGHTING	-	109,100	-	-	80,000	-	-	189,100
SOLID WASTE	-	245,000	-	-	-	-	-	245,000
DEPARTMENT TOTAL	\$ 3,798,930	\$ 1,221,094	\$ 391,220	\$ -	\$ 889,300	\$ 75,500	\$ -	\$ 6,376,044
PUBLIC SAFETY								
POLICE	5,468,294	655,061	165,881	-	327,000	-	-	6,616,236
FIRE	1,597,427	112,255	119,300	-	-	7,700	-	1,836,682
EMERGENCY MEDICAL SERVICE	962,749	46,740	23,750	-	-	-	-	1,033,239
DEPARTMENT TOTAL	\$ 8,028,470	\$ 814,056	\$ 308,931	\$ -	\$ 327,000	\$ 7,700	\$ -	\$ 9,486,157
		\$ -						
GENERAL FUND TOTAL	\$ 13,488,283	\$ 3,348,491	\$ 827,741	\$ -	\$ 1,636,300	\$ 244,750	\$ -	\$ 19,545,565
MFT	-	20,700	-	-	-	-	34,850	55,550
SPECIAL FUNDS TOTAL	\$ -	\$ 20,700	\$ -	\$ -	\$ -	\$ -	\$ 34,850	\$ 55,550
WATER								
PRODUCTION	736,912	237,815	77,494	-	190,000	-	23,670	1,265,891
DISTRIBUTION	644,692	131,172	91,321	174,660	665,000	-	23,670	1,730,515
DEPARTMENT TOTAL	\$ 1,381,604	\$ 368,987	\$ 168,815	\$ 174,660	\$ 855,000	\$ -	\$ 47,340	\$ 2,996,406
ENTERPRISE FUND TOTAL	\$ 1,381,604	\$ 368,987	\$ 168,815	\$ 174,660	\$ 855,000	\$ -	\$ 47,340	\$ 2,996,406
DEBT SERVICE	\$ -	\$ 1,300	\$ -	\$ 1,761,900	\$ -	\$ -	\$ -	\$ 1,763,200
BOND CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 1,514,844	\$ -	\$ 15,000	\$ 1,529,844
GRAND TOTAL	\$ 14,869,887	\$ 3,739,478	\$ 996,556	\$ 1,936,560	\$ 4,006,144	\$ 244,750	\$ 97,190	\$ 25,890,565

Note: Excludes Pension Funds and Agency Fund for Washington Place SSA Debt

BUDGET SUMMARY

REVENUE AND EXPENDITURE SUMMARY

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
REVENUES AND OTHER FINANCING SOURCES					
GENERAL FUND	16,398,107	17,551,120	17,413,908	17,512,161	18,113,194
SPECIAL FUNDS					
GARBAGE	1,026,743	878,137	-	-	-
MOTOR FUEL TAX	224,722	24,891	228,000	223,764	223,260
ENHANCED 911	194,652	9,886	-	-	-
BOND CONSTRUCTION FUND	5,603,640	18,121	13,250	27,227	1,208,750
ENTERPRISE FUND					
WATER	2,017,313	2,162,298	2,755,000	2,642,245	2,884,100
DEBT SERVICE	1,619,366	2,067,138	2,233,991	2,142,494	1,850,501
TOTAL REVENUES	27,084,543	22,711,591	22,644,149	22,547,892	24,279,805
	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 AMENDED BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
EXPENDITURES AND OTHER FINANCING USES					
GENERAL FUND	15,283,861	16,874,764	18,992,156	18,587,509	19,545,565
SPECIAL FUNDS					
GARBAGE	1,151,147	1,075,214	-	-	-
MOTOR FUEL TAX	(4,499)	636,667	82,700	82,700	55,550
ENHANCED 911	371,165	15,010	-	-	-
BOND CONSTRUCTION FUND	5,371,302	3,112,236	1,275,000	1,275,530	1,529,844
ENTERPRISE FUND					
WATER	2,074,157	2,126,979	2,755,370	2,641,976	2,996,406
DEBT SERVICE	1,580,920	2,116,675	2,125,225	2,125,450	1,763,200
TOTAL EXPENDITURES	25,828,052	25,957,546	25,230,451	24,713,165	25,890,565
REVENUE LESS EXPENDITURE					
SURPLUS / (DEFICIT)	1,256,491	(3,245,955)	(2,586,302)	(2,165,273)	(1,610,760)

Note: Excludes Pension Funds and Agency Fund for Washington Place SSA Debt

BUDGET SUMMARY

STATEMENT OF REVENUES AND EXPENDITURES OF GOVERNMENTAL FUNDS

	FISCAL YEAR			
	ACTUAL 2017	ACTUAL 2018	PROJECTED 2019	BUDGET 2020
REVENUES				
PROPERTY TAXES	10,816,228	11,463,584	11,560,979	11,977,033
OTHER TAXES	4,535,478	4,505,324	4,403,385	4,293,575
CHARGES FOR SERVICE	1,611,950	1,567,929	1,112,194	1,154,325
PERMITS	1,010,937	1,390,769	1,431,300	1,266,550
FINES AND FORFEITURES	124,996	100,926	106,805	112,500
LICENSES	329,000	348,795	349,430	347,000
FEES	112,566	123,893	112,195	112,200
INVESTMENT INCOME	68,705	76,635	120,146	74,182
OTHER REVENUE	744,744	749,614	487,339	480,020
TOTAL REVENUES	\$19,354,604	\$20,327,471	\$19,683,773	\$19,817,385
EXPENDITURES				
PERSONNEL	12,530,957	12,476,107	13,375,573	13,488,283
SERVICES	2,673,679	3,041,927	3,219,571	3,370,491
COMMODITIES	799,216	908,835	774,370	827,741
DEBT SERVICE	1,595,121	2,097,538	2,146,651	1,761,900
CAPITAL	5,871,067	5,071,240	2,337,250	3,151,144
OTHER EXPENSE	7,902,250	2,005,215	206,500	184,750
TOTAL EXPENDITURES	31,372,289	\$25,600,862	\$22,059,915	\$22,784,309
EXCESS OF REVENUES OVER (Under) EXPENDITURES	(\$12,017,685)	(\$5,273,391)	(\$2,376,142)	(\$2,966,924)
OTHER FINANCING SOURCES				
INTERFUND REVENUE	163,717	138,804	81,669	128,320
BOND PROCEEDS	5,433,011	-	-	1,200,000
SALE OF ASSETS	15,500	165,000	90,000	100,000
IRMA EXCESS SURPLUS	152,312	209,963	126,000	150,000
OTHER FINANCING USE	76,925	93,748	34,000	109,850
NET CHANGE IN FUND BALANCE	(\$6,330,070)	(\$4,853,372)	(\$2,112,473)	(\$1,498,454)

Note: Governmental funds includes the General, Garbage, Motor Fuel Tax, Enhanced 911, Bond Construction, and Debt Service Funds. As of Fiscal Year 2019, the Garbage and Enhanced 911 Funds have been removed with the outsourcing of garbage collection services and emergency 911 dispatching.

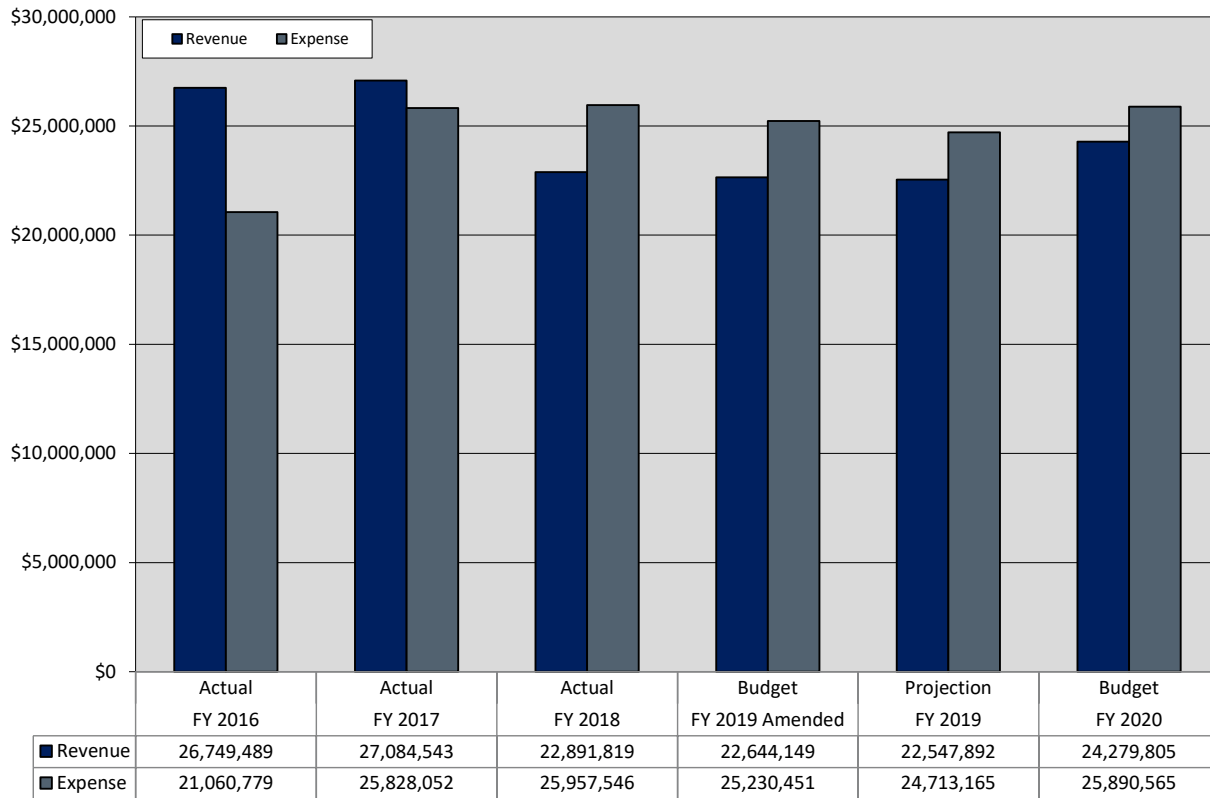
**VILLAGE OF GLENCOE
HISTORY OF ADOPTED BUDGETS**

	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018	ADOPTED 2019	AMENDED 2019	FISCAL YEAR 2020	% CHANGE FROM FY 2019
REVENUE										
OPERATING FUNDS										
GENERAL	14,971,676	15,225,119	15,707,498	15,990,121	16,017,011	16,251,144	17,413,908	17,413,908	18,113,194	3.86%
WATER	4,839,582	2,156,936	2,168,848	2,206,646	1,966,923	2,035,425	2,755,000	2,755,000	2,884,100	4.48%
GARBAGE	1,483,599	1,502,263	1,481,277	1,481,108	1,432,765	1,025,959	-	-	-	N/A
SUB-TOTAL	21,294,857	18,884,318	19,357,623	19,677,875	19,416,699	19,312,528	20,168,908	20,168,908	20,997,294	3.95%
SPECIAL FUNDS: NON-OPERATING										
MFT	218,200	216,500	216,500	207,570	211,234	211,234	228,000	228,000	223,260	-2.12%
E911	141,100	140,850	146,630	145,868	145,398	36,375	-	-	-	N/A
SUB-TOTAL	359,300	357,350	363,130	353,438	356,632	247,609	228,000	228,000	223,260	-2.12%
CAPITAL/DEBT										
BOND CONSTRUCTION	-	15,500	15,875	-	5,268,850	18,405	13,250	13,250	1,208,750	98.90%
DEBT SERVICE	1,400,602	1,532,952	1,566,094	1,565,508	1,579,535	2,293,417	2,233,991	2,233,991	1,850,501	-20.72%
SUB-TOTAL	1,400,602	1,548,452	1,581,969	1,565,508	6,848,385	2,311,822	2,247,241	2,247,241	3,059,251	26.54%
TOTAL REVENUES	23,054,759	20,790,120	21,302,722	21,596,821	26,621,716	21,871,959	22,644,149	22,644,149	24,279,805	3.41%
EXPENDITURES										
OPERATING										
GENERAL	14,906,805	16,405,742	16,622,575	16,516,515	16,187,939	17,808,377	18,780,316	18,992,156	19,545,565	2.83%
WATER	4,793,554	2,066,899	2,101,639	2,208,330	2,262,584	2,586,043	2,755,370	2,755,370	2,996,406	8.04%
GARBAGE	1,329,662	1,463,447	1,362,464	1,341,688	1,302,706	1,310,462	-	-	-	N/A
SUB-TOTAL	21,030,021	19,936,088	20,086,678	20,066,533	19,753,229	21,704,882	21,535,686	21,747,526	22,541,971	0.94%
SPECIAL FUNDS: NON-OPERATING										
MFT	476,303	77,396	152,935	438,419	53,668	645,368	82,700	82,700	55,550	-48.87%
E911	209,564	191,929	193,963	298,800	450,661	-	-	-	-	N/A
SUB-TOTAL	685,867	269,325	346,898	737,219	504,329	645,368	82,700	82,700	55,550	-48.87%
CAPITAL/DEBT										
BOND CONSTRUCTION	155,836	5,300,000	3,902,564	71,518	7,948,000	5,015,239	1,275,000	1,275,000	1,529,844	16.66%
DEBT SERVICE	1,333,556	1,531,637	1,553,356	1,566,231	1,566,231	2,116,397	2,125,225	2,125,225	1,763,200	-20.53%
SUB-TOTAL	1,489,392	6,831,637	5,455,920	1,637,749	9,514,231	7,131,636	3,400,225	3,400,225	3,293,044	-3.25%
TOTAL EXPENDITURES	23,205,280	27,037,050	25,889,497	22,441,501	29,771,789	29,481,886	25,018,611	25,230,451	25,890,565	2.55%

Note: Excludes Funds for Pension and Washington Place SSA Debt

COMPARISON OF REVENUES AND EXPENDITURES FOR ALL FUNDS

(Excludes Pension and Agency Funds)





FISCAL YEAR 2020

GENERAL FUND REVENUE

SECTION D



GENERAL FUND REVENUE

REVENUE OVERVIEW

The General Fund is a governmental fund that accounts for all revenues and expenditures of the Village, which are not accounted for in any other fund. Revenues in the General Fund support the core operations of the Village, with the exception of water production, water distribution and the Glencoe Golf Club. The General Fund Fiscal Year 2020 budget includes total revenues of \$18,113,194. This is a \$699,286 increase from Fiscal Year 2019 budget. Revenues in the General Fund include property taxes (which is the Village's largest revenue source), sales and use taxes, Illinois income tax, sewer charges and building permits.

The Village continues to strive to be less reliant on revenues distributed from the State of Illinois (such as income, sales and telecommunications taxes). As part of the Village's Strategic Plan, work has commenced to fund core services with taxes/fees that fall under non-home rule control.

PROPERTY TAXES

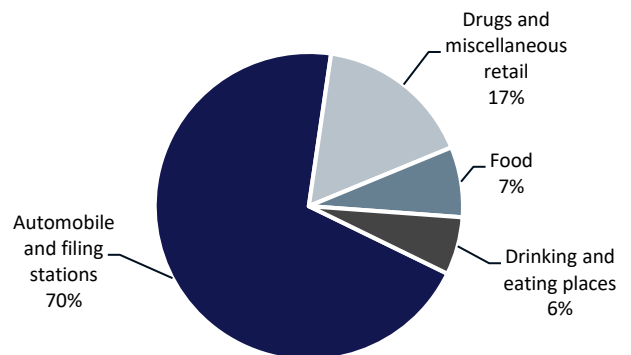
Property tax is the Village's largest revenue source at 55% of the General Fund and is also the most predictable. This tax is levied annually by an ordinance adopted by the Board of Trustees each December, and is subsequently billed and collected on behalf of the Village by the Cook County Treasurer's Office. Since the implementation of the Property Tax Extension Limitation Law (PTELL) in 1994, the Village has adhered to its policy of levying property taxes at the maximum allowable amount permitted by law, which is equal to the lesser of 5% or the change in the national Consumer Price Index (CPI) for the 12 months preceding the levy year. Property taxes have been a highlighted topic of proposed State legislation, including a proposal to freeze property taxes for some period of time. The Village estimates that such legislation may impact the Village by decreasing revenue by approximately \$115,000 for each 1% of a lost increase in levy.

SALES TAX

Sales tax is the second largest revenue source for the Village and is derived from the sale of tangible personal property at businesses located in the Village of Glencoe. Effective January 1, 2019, a 9% tax is collected on all sales by the vendor and forwarded to the State, which remits 1% of the tax to the Village.

A slight decrease in sales tax is projected in Fiscal Year 2019 and the beginning of Fiscal Year 2020 based on recent outward migration of several Glencoe businesses. The loss of a significant sales tax generator would be a significant short and long-term impact to this revenue stream. The pie chart above illustrates the top four sales tax generators by category for calendar year 2017.

Sales Tax by Category



Utility Tax (Natural Gas and Electricity)

Utility taxes are levied upon the gross receipts from the sale of utilities such as electricity and gas. These taxes are collected by the utility companies and forwarded to the Village on a monthly basis. Natural gas and electricity charges are based on consumption and fluctuate with seasonal demands. The Fiscal Year 2020 Budget projects an annual revenue of \$652,000, which is approximately 7% less than projected receipts for Fiscal Year 2019.

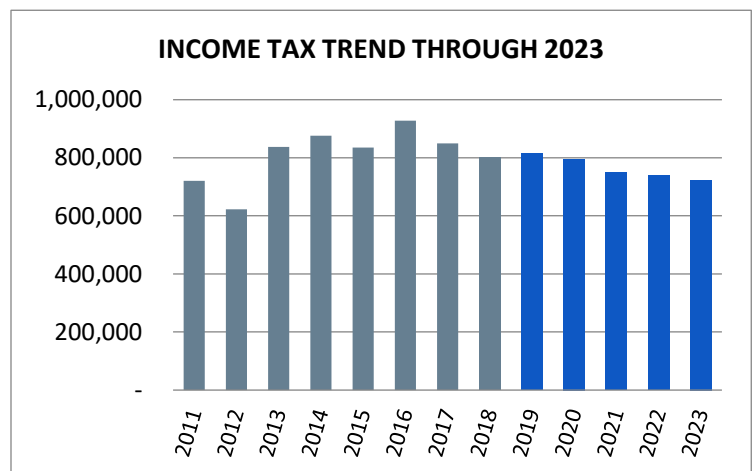
Sewer Charges

Sewer charges are calculated based on water consumption and are billed with water on a quarterly basis. Sewer charges will be increased by 7.1% effective March 1, 2019. The rate increase will fund a portion of infrastructure improvements, such as sanitary sewer lining and other infrastructure repairs. Sewer system improvements have been projected in accordance with mandates established by the Illinois Environmental Protection Agency (IEPA) and the Metropolitan Water Reclamation District (MWRD) which will require the Village to line every sanitary sewer within its system within the next 20 years.

Income Tax

Income tax is imposed and collected by the Illinois Department of Revenue and a portion is shared with municipalities through the Local Government Distributive Fund (LGDF). Shared revenues are based on each municipality's proportion of the total state population. Historically, the Department of Revenue has delayed distributions through the LGDF to cover other State expenses due to their own cash short falls. In 2017, the State of Illinois Comptroller restored the timeliness of LGDF distributions to local governments, however, the State legislators simultaneously

implemented a 10% reduction in local distributions to assist in balancing their budget. The State's most recent budget restored a portion of these distributions, which resulted in distributions equivalent to a 5% reduction in lieu of the 10% reduction. Income taxes are a significant revenue source for the Village, and are very susceptible to changes in legislative and economic conditions. The Village will continue to monitor this revenue source closely for any future modifications. The Fiscal Year 2020 Budget projects an annual revenue of \$827,555, an increase of \$47,411 from the Fiscal Year 2019 Budget.

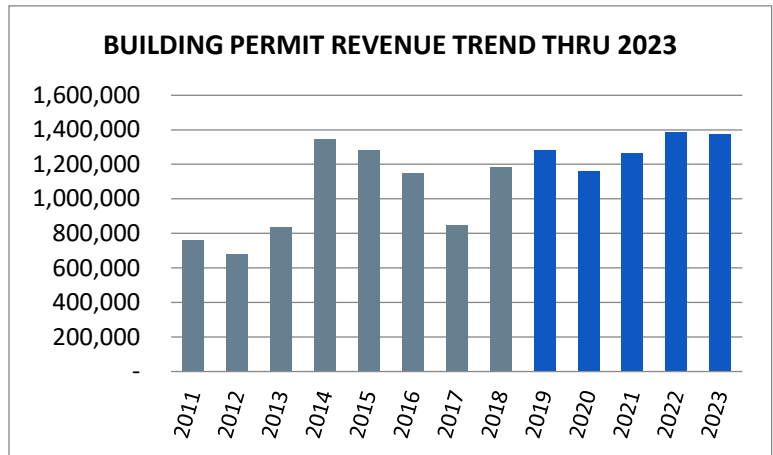


Telecommunication Tax

Telecommunication tax is collected by telecommunications providers through client invoices for telecommunications services (telephone, fax, and pagers). The tax is then remitted to the State of Illinois and is subsequently distributed to the Village on a monthly basis. The Fiscal Year 2020 Budget projects an annual revenue of \$261,845, a decrease of \$24,155 from the Fiscal Year 2019 Budget. As technology enhancements increase the utilization of cell phones in lieu of land line telephones, this revenue source will continue to decrease. Telecommunications tax is projected to continue to experience declines in the next five years.

Building Permits

Building permits are collected on residential and commercial construction in the Village. New single-family residential construction permits continue to be the largest source of permit revenue for the Village. This revenue is dependent upon and impacted by development trends and the health of the local economy. The Fiscal Year 2020 Budget projects an annual revenue of \$1,094,000, which is in line with the Fiscal Year 2019 Budget. Staff is completing an evaluation of the building permit structure, and anticipate that additional recommendations will be presented in early 2019.

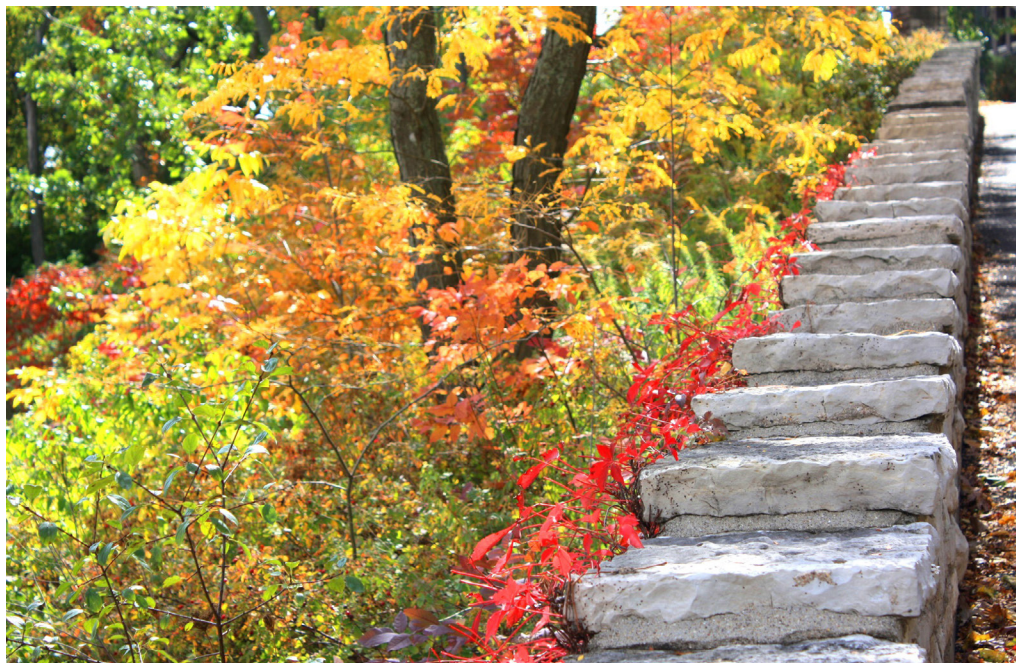




FISCAL YEAR 2020

DEPARTMENT BUDGETS

SECTION E



VILLAGE OF GLENCOE

FINANCE DEPARTMENT

FISCAL YEAR 2020



FINANCE DEPARTMENT

DEPARTMENT OVERVIEW

The Finance Department is responsible for the administration of all fiscal operations of the Village. These activities include accounting and financial reporting, treasury management, risk management, payroll services, benefit administration, utility billing, accounts payable and accounts receivable. The Department's functions are divided into three divisions: Administration, Purchasing and Risk Management.

DIVISION FUNCTIONS

Administration

The Administration Division provides the resources necessary for budget development, Village-wide financial reporting and forecasting, accounting services, coordination of internal control program and the annual financial audit, payroll, accounts payable, benefits administration, management of the Village's investment portfolio, utility billing service, collection services and administration and technical support to the Glencoe Golf Club and the Glencoe Public Library as well as the Police and Fire Pension Funds.

Purchasing

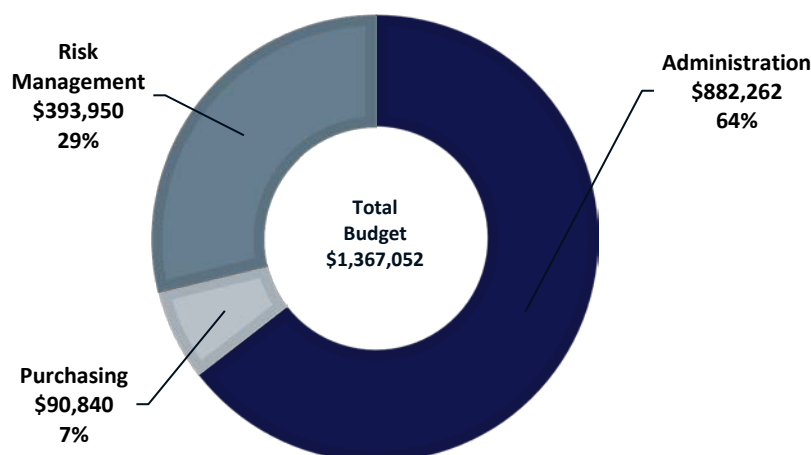
The Purchasing Division consolidates procurement of commodities such as supplies, postage, credit card and banking fees and provides centralized oversight of formal bidding and proposal processes. This division allows the Village to maximize savings and improve the quality of the purchasing process by coordinating volume/bulk purchase of commonly-used items, reducing time spent locating vendors and obtaining prices, improving the uniformity of the purchasing process, ensuring compliance with legal requirements and eliminating individual purchasing efforts in separate departments.

Risk Management

The Risk Management Division includes the administration of the Village's liability, property and workers' compensation insurance program, unemployment insurance and flexible spending account program. This division works closely with the Village's insurance provider to coordinate required training, accident reviews, claims administration and assists with process improvements to enhance safety in all departments of the Village. The budget in this division also includes the Glencoe Public Library's share of the Personal Property Replacement Tax.

BUDGET EXPENDITURE SUMMARY

The Finance Department's proposed Fiscal Year 2020 budget request includes \$1,367,052 in expenditures, which is an overall increase of \$79,027 or 5.8% from the Fiscal Year 2019 Budget. The increase in overall expenditures is primarily attributable to increased liability insurance premiums, as well as rising credit card fees, cost of living adjustments and employee benefits.



	Administration Division	Purchasing Division	Risk Management Division	Total	Approved FY 2019	% Change from Budget
Personnel	807,842	-	6,500	814,342	777,616	4.7%
Services	73,420	42,250	374,350	490,020	438,280	11.8% ¹
Commodities	-	48,590	-	48,590	57,029	-14.8%
Subtotal	881,262	90,840	380,850	1,352,952	1,272,925	6.3%
Other Expense	1,000	-	13,100	14,100	19,100	-26.2%
Subtotal	1,000	-	13,100	14,100	19,100	-26.2%
Grand Total	882,262	90,840	393,950	1,367,052	1,292,025	5.8%

¹ The increase reflected in the services component of the Finance Department Budget represents an increase in credit card fees and an increase in the annual contribution for public liability insurance.

Highlighted requests from the Fiscal Year 2020 Budget include the following:

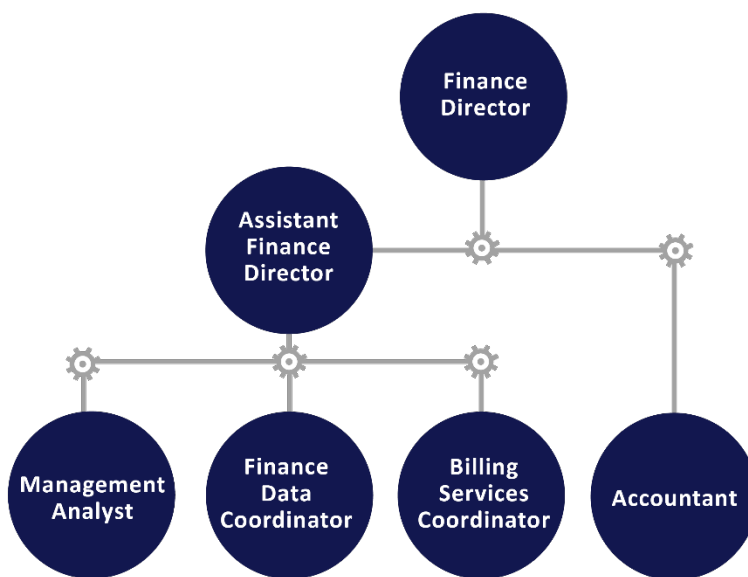
- **Actuarial Services:** The Auditing Services account includes an estimated cost for a new professional service contract for actuarial services related to the Police and Fire Pension Funds and ongoing costs for calculations related to the long term liability of health insurance benefits pursuant to Governmental Accounting Standards Board regulations. Staff anticipates presenting a recommendation to the Finance Committee in January.
- **Financial Advisor Services:** The Auditing Services account includes an estimated cost for financial advising. A formal request for proposals to replace the Village's existing provider (*which has ceased*

operations in Illinois) was released late November. Staff anticipates presenting a recommendation to the Village Board in January.

- **Public Liability Insurance:** The Public Liability Insurance account includes a projected premium from the Village's insurance carrier, the Intergovernmental Risk Management Agency (IRMA), for liability, workers compensation and property insurance coverage. The estimate is inclusive of the Village's existing coverage level, which includes a deductible of \$100,000 per claim. The Finance Department is currently evaluating the different levels of deductibles and anticipates that a recommendation to lower this deductible will be presented for the Board's consideration in December.
- **Training and Professional Development:** The Finance Department's budget includes continued investment into staff engagement and education, including review courses for Certified Professional Finance Officer examinations, leadership training, and continued education in the areas of payroll, procurement, accounting and financial reporting.

PERSONNEL RECOMMENDATIONS

There are currently six full-time employees in the Finance Department. The chart below illustrates authorized positions for Fiscal Year 2020, with the only change from Fiscal Year 2019 is the promotion of the Assistant to the Finance Director/Purchasing Coordinator to Assistant Finance Director.



AUTHORIZED FULL-TIME POSITIONS	FY 2018	FY 2019	PROPOSED FY 2020
Finance Director	1	1	1
Assistant Finance Director	0	0	1
Assistant to the Finance Director/Purchasing Coordinator	1	1	0
Accountant	1	1	1
Management Analyst	1	1	1
Billing Coordinator	1	1	1
Finance Data Coordinator	1	1	1
TOTAL FULL-TIME	6	6	6

STRATEGIC PLAN RECOMMENDATIONS

The Finance Department is engaged in Strategic Plan projects that are budgeted within other departments.

COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATIONS

The Finance Department budget does not include any capital expenditures for Fiscal Year 2020.

DIVISION DETAIL

ADMINISTRATION DIVISION

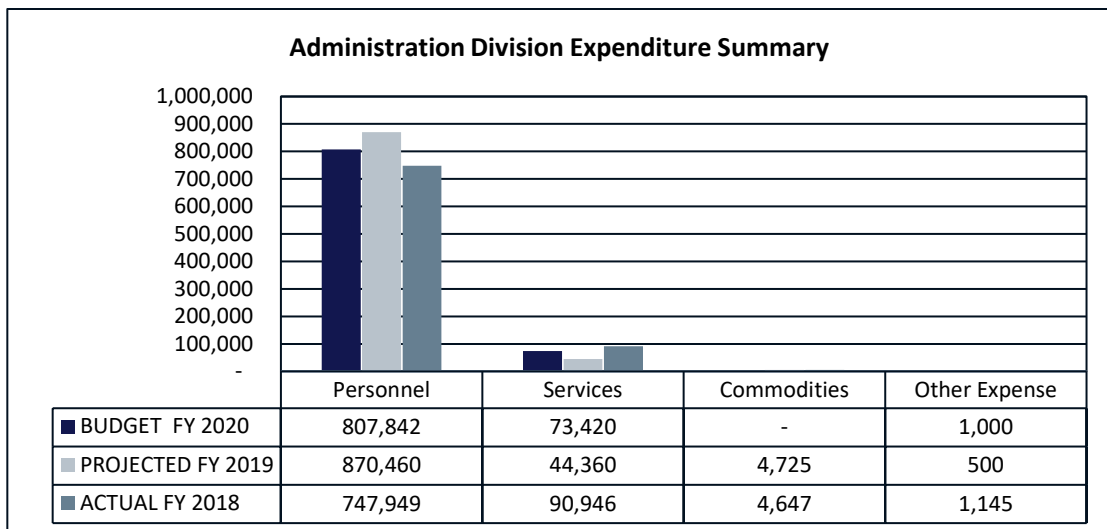
The Administrative Division of the Finance Department is responsible for daily accounting activities including processing accounts payable, accounts receivable, utility billing, collections and cash receipts, preparation of applicable state and federal reports and monthly financial reports to the Village Board and management, administering debt service, and investment of Village funds. The Division is also responsible for the development and implementation of the approved budget and the preparation and disclosure of financial statements. The Administrative Division provides the Village Board and other departments with financial analysis and support.

Other responsibilities include:

- Benefits administration and payroll
- Purchasing oversight
- Administration of the Village's liability, property and workers' compensation program
- Administrative support to the Glencoe Golf Club, Glencoe Public Library, Police and Fire Pension Funds
- Auditing internal functions of the Village
- Coordinating and managing the annual renewal of vehicle and pet licensing program, including alarm permit registration and occurrence billing

Expenditure Summary:

The Finance Administration Division Fiscal Year 2020 budget is \$882,262. Below is the review of expenditures for the administration division. Personnel Services are projected to exceed budget due to unexpected personnel costs, however, total expenditures for this Division are projected to be under budget for the fiscal year.



Administration Division Account Class Description:

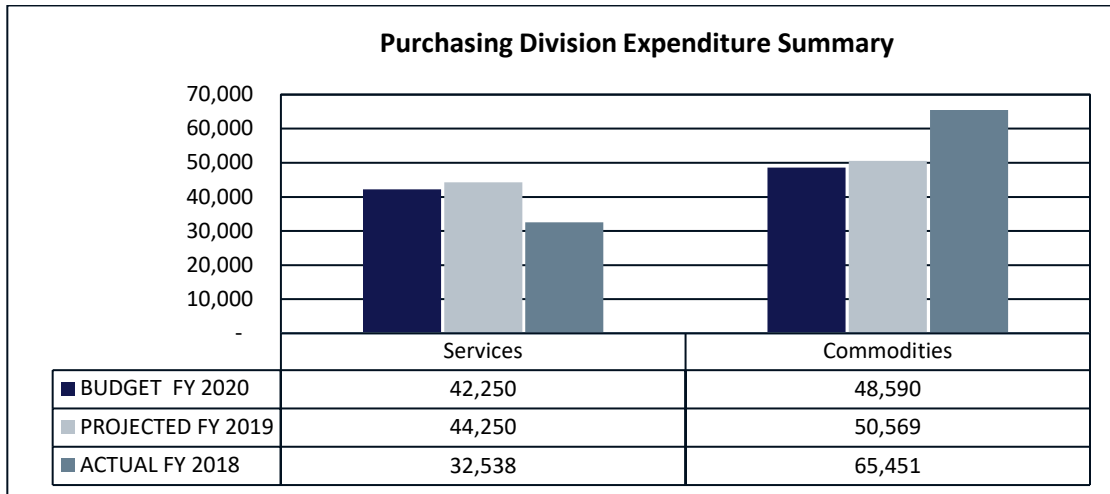
- *Personnel*: Salaries, Employee Benefits and Pension Cost
- *Services*: Service Fees, Professional Services, Membership Dues and Training
- *Commodities*: Supplies and Vehicle Operating Expense
- *Other*: Collection Expense and Miscellaneous Refunds

PURCHASING DIVISION

The Purchasing Division provides centralized oversight of procurement activities for materials, equipment, supplies and services contributing to the efficient and cost effective operation of the Village. The Purchasing Division strives to procure quality goods and services at competitive prices within the guidelines of the Village's comprehensive purchasing policy and within the ethical and legal requirements of the Village.

Expenditure Summary:

The Purchasing Services Division Fiscal Year 2020 budget is \$90,840. Below is the review of expenditures for the purchasing services division:



Purchasing Division Account Class Description:

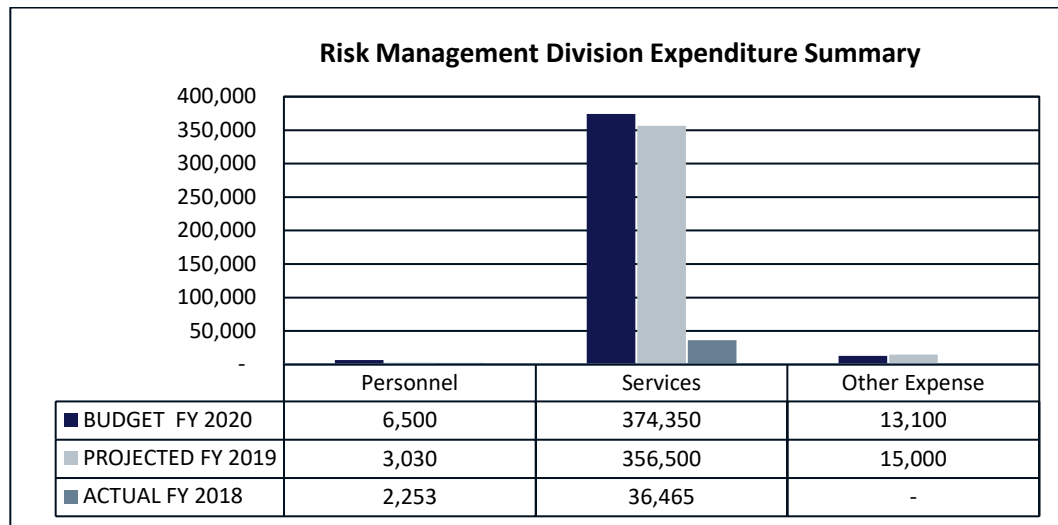
- *Services*: Service Fees
- *Commodities*: Office Supplies

RISK MANAGEMENT DIVISION

The Risk Management Division of the Finance Department includes the administration of the Village's liability, property and workers' compensation insurance program, unemployment insurance and flexible spending account program. The division works closely with the Village insurance provider, Intergovernmental Risk Management Agency (IRMA) to coordinate required training, accident reviews, claims administration and assists with process improvements to enhance safety in all departments of the Village. The budget in this division also includes the Glencoe Public Library's share of the Personal Property Replacement Tax (PPRT).

Expenditure Summary:

The Risk Management Division Fiscal Year 2020 budget is \$393,950. Below is the review of expenditures for the liability insurance division:



Risk Management Division Account Class Description:

- *Personnel*: Unemployment Insurance and flexible spending account fees
- *Services*: Risk Management, which includes annual contribution and deductible expenses
- *Other Expense*: This represents the Library's portion of Personal Property Replacement Tax, which is distributed annually.

MAJOR FISCAL YEAR 2019 ACCOMPLISHMENTS

1	Implemented a new water billing rate structure in coordination with the Public Works Department.
2	Completed a comprehensive update to the Purchasing Policy and presented the Village Board for approval a list of multi-year routine contracts.
3	In partnership with the Village Manager's Office, produced the Village's first Budget in Brief.
4	Created a long-term debt plan tied to the Village's comprehensive 10-Year Community Improvement Program (CIP).
5	Developed the Financial Forecast and CIP in partnership with the Village Manager's Office, Public Safety and Public Works Department.
6	Coordinated the fee and fine analysis.
7	Obtained all three Government Finance Officers Association (GFOA) awards, certifying that the Village's finance reports are being produced at the highest standard possible.
8	In partnership with the Village Manager's Office, commenced implementation of the Village-wide ERP, including extensive business process review and improvements.
9	Conducted the 2018 vehicle and pet license renewal process.
10	Developed a new Village-wide Safety Program.

FISCAL YEAR 2020 DEPARTMENT WORK PLAN

In addition to projects identified in the Strategic Plan, the Finance department work plan includes projects that support the Village's Strategic Priorities, as described below.

	Project	Strategic Priority	Target Completion
1	In partnership with the Village Manager's Office, develop a new Chart of Accounts as part of the implementation of the Village-wide ERP system.	Operational Effectiveness	Ongoing objective
2	Continue to maintain at the highest standard possible the Village's annual budget document, the CAFR (Comprehensive Annual Financial Report) and the PAFR (Popular Annual Financial Reporting).	Operational Effectiveness	Ongoing objective
3	Update the Financial Forecast and CIP in partnership with the Village Manager's Office, Public Safety and Public Works Department.	Fiscal Sustainability	Ongoing objective
4	Continue to develop and train staff.	Operational Effectiveness	Ongoing objective

5	Enhance the Village's collection procedure by using the State of Illinois Debt Recovery Program to collect unpaid debts.	Fiscal Sustainability, Operational Effectiveness	Q1 2019
6	Develop a Contractual Risk Policy and standardize Professional Service Agreements	Operational Effectiveness	Q1 2019
7	Coordinate a procurement process for the Police Pension Board's investment advising services.	Fiscal Sustainability	Q1 2019
8	Develop the Fiscal Year 2021 Budget in collaboration with all Village departments.	Fiscal Sustainability	Q3 2019
9	Begin to transition the Village to a calendar year budget.	Fiscal Sustainability	Q4 2019
10	In collaboration with the Public Safety Department, assist in implementing an automated parking management system.	Operational Effectiveness, Financial Sustainability	Q4 2019

FINANCE DEPARTMENT EXPENDITURES
Administration, Purchasing and Risk Management Divisions

Accounts	FY 2019 Projections as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
SALARIES					
42110 : SALARIES - REGULAR	544,470	534,691	567,898	33,207	6.21%
42310 : OVERTIME	3,000	-	2,000	2,000	N/A
TOTAL SALARIES:	547,470	534,691	569,898	35,207	6.58%
FRINGE BENEFITS					
42116 : LONGEVITY BONUS	3,450	6,525	3,825	(2,700)	-41.38%
42120 : SALARIES - RHS PAY	4,637	4,637	1,534	(3,103)	-66.92%
42122 : INSURANCE OPT OUT	328	3,934	-	(3,934)	-100.00%
42124 : OTHER COMPENSATION	94,030	1,253	1,253	(0)	0.00%
42610 : EMPLOYEE BENEFITS	119,782	119,783	139,111	19,328	16.14%
42625 : FSA FEES	2,030	2,030	2,500	470	23.15%
46115 : SOCIAL SECURITY ADMIN.	29,222	29,222	31,791	2,569	8.79%
46120 : MEDICARE ONLY CONTRIB.	7,600	7,600	7,887	287	3.78%
46125 : ILL MUNI. RET. FUND	63,941	63,941	52,543	(11,398)	-17.83%
47110 : UNEMPLOYMENT INSURANCE	1,000	4,000	4,000	-	0.00%
TOTAL FRINGE BENEFITS:	326,020	242,925	244,444	1,519	0.63%
SERVICES					
52125 : BANKING FEES	19,000	20,000	20,000	-	0.00%
52195 : CREDIT CARD FEES	15,000	6,800	12,000	5,200	76.47%
52200 : POSTAGE	10,250	10,250	10,250	-	0.00%
53115 : AUDITING SERVICES	30,495	30,495	39,995	9,500	31.15%
53135 : PROFESSIONAL SERVICES	-	-	17,635	17,635	N/A
55105 : MEMBERSHIPS/DUES	4,865	4,865	3,490	(1,375)	-28.26%
55110 : IN SERVICE TRAINING	9,000	9,370	12,300	2,930	31.27%
56105 : PUBLIC LIABILITY INSUR.	219,000	219,000	236,850	17,850	8.15%
56110 : INSURANCE DEDUCTIBLES	137,500	137,500	137,500	-	0.00%
56120 : EMPLOYMENT INCENTIVES	-	2,600	2,600	-	0.00%
TOTAL SERVICES:	445,110	440,880	492,620	51,740	11.74%
COMMODITIES					
61165 : SUNDRY	5,000	6,000	-	(6,000)	-100.00%
61170 : OFFICE SUPPLIES	36,079	36,079	30,590	(5,489)	-15.21%
61187 : VEHICLE GAS-OIL-GREASE	700	700	-	(700)	-100.00%
66105 : VEHICLE OPERATING EXPENSE	515	250	-	(250)	-100.00%
66110 : USE OF FUEL - OTHER GOV'T	13,000	14,000	18,000	4,000	28.57%
TOTAL COMMODITIES:	55,294	57,029	48,590	(8,439)	-14.80%
OTHER EXPENSE					
92145 : PPRT PAYMENT TO LIBRARY	15,000	15,000	10,500	(4,500)	-30.00%
93125 : MISCELLANEOUS REFUNDS	500	1,500	1,000	(500)	-33.33%
OTHER EXPENSE:	15,500	16,500	11,500	(5,000)	-30.30%
Grand Total:	1,389,394	1,292,025	1,367,052	75,027	5.81%



VILLAGE OF GLENCOE

PUBLIC SAFETY DEPARTMENT

FISCAL YEAR 2020



PUBLIC SAFETY DEPARTMENT

DEPARTMENT OVERVIEW

The Public Safety Department provides all emergency services in the Village, including police, fire and emergency medical services. The only fully-consolidated department of its kind in the State of Illinois, all officers are fully cross-trained in all aspects of public safety service delivery. The Department is comprised of three separate operational divisions, providing police, fire and emergency medical services to the community. Since its inception in 1954, the unique nature of the public safety model eliminates the need for separate work forces as each Public Safety Officer (PSO) is certified as a police officer, firefighter and emergency medical technician (EMT-B) or paramedic (EMT-P). EMT-B officers provide basic life support, while EMT-P officers provide advanced life support including invasive medical procedures and administration of medication. Officers provide services related to all three components, often during the same shift, regardless of primary duty assignment. This model allows the Village to provide a high level of service at a lower cost when compared to municipalities using a more traditional two department (police and fire) model, which inherently require higher staffing levels.

DIVISION FUNCTIONS

Police Service

The Police Service Division provides law enforcement services to the community, enforcing Federal, State and local criminal and traffic laws and protecting persons and property through the following activities:

- Random and selected patrol
- Criminal investigation and apprehension
- Identification and recovery of evidence
- Public education
- Community services

These functions encompass specific areas, such as uniformed patrol and traffic enforcement, criminal investigations, public education, youth services and specialized assignments.

Fire Service

The Fire Services Division provides fire, rescue, and prevention services to the community through the following activities:

- Emergency response to fire/smoke/carbon monoxide alarms
- Attack, confine and extinguish fires with minimal loss of life and property
- Response and control of hazardous material situations
- Water rescue and recovery
- Vehicle extrication and life safety services
- Technical rescue services
- Fire/arson investigations

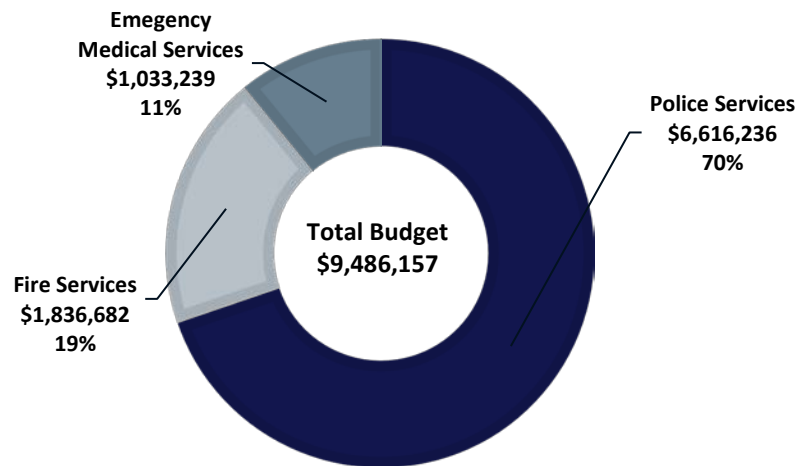
The Fire Service Division utilizes fire and life safety inspection, prevention and education programs in order to reduce the frequency of fires within the community. These proactive programs focus on fire prevention activities through periodic surveys and inspections in order to increase fire safety.

Emergency Medical Service (EMS)

The EMS Division of the Public Safety Department provides advanced life support (ALS) and basic life support (BLS) emergency medical services. Emergency medical technicians and paramedics are tasked with stabilizing the condition of sick or injured persons, ensuring safe transport to medical facilities and minimizing the effects of trauma or illness. The EMS Division also provides public education programs to increase first aid awareness throughout the Village.

BUDGET EXPENDITURE SUMMARY

The Public Safety's Fiscal Year 2020 Budget request includes \$9,486,157 in expenditures, which is an overall increase of 0.69% from the Fiscal Year 2019 Budget. The modest increase in expenditures is due to capital expenditures in Fiscal Year 2020, such as public space security upgrades and parking program improvements. Personnel costs reflect the Department maintaining an authorized staffing level of 36 sworn officers and the requisite training needs for newly-hired officers.



	Police Services	Fire Services	Emergency Medical Services	Total	Approved FY 2019	% Change from Budget
Personnel	5,468,294	1,597,427	962,749	8,028,470	7,982,651	0.6%
Services	655,061	112,255	46,740	814,056	831,491	-2.1%
Commodities	165,881	119,300	23,750	308,931	331,488	-6.8%
Subtotal	6,289,236	1,828,982	1,033,239	9,151,457	9,145,630	0.1%
Capital	327,000	-	-	327,000	262,000	24.8%
Other Expense	-	7,700	-	7,700	13,600	-43.4%
Subtotal	327,000	7,700	-	334,700	275,600	21.4%
Grand Total	6,616,236	1,836,682	1,033,239	9,486,157	9,421,230	0.7%

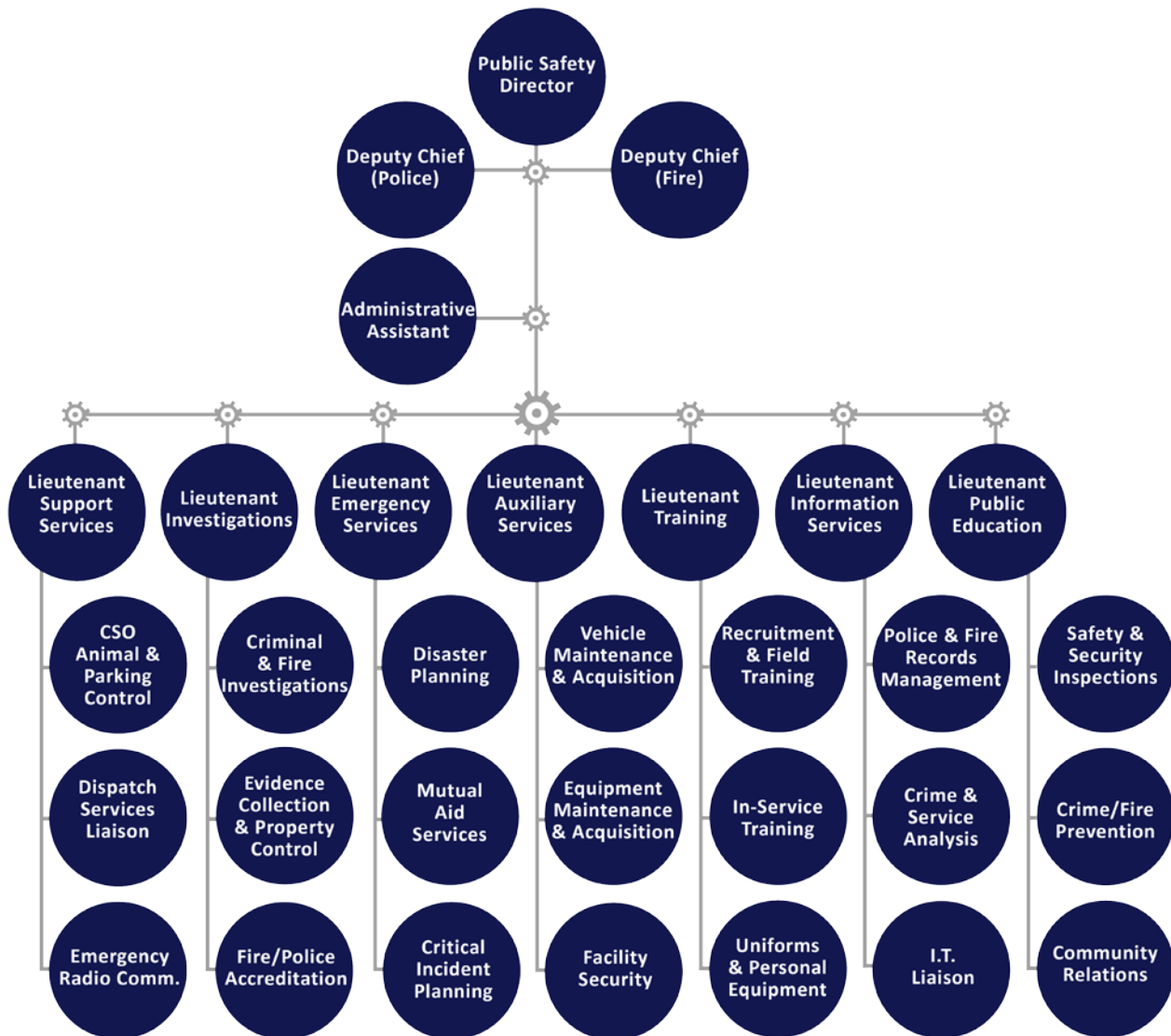
Highlights of the Fiscal Year 2020 Budget include:

- Inspection Services:** Public Safety staff members have historically performed fire and life safety inspections. In recent years, the training and re-certification requirements to conduct these inspections have steadily increased. Budget constraints and staffing shortages have limited the Department's ability to maintain the training required to complete these services for the community. In an effort to reduce training costs and staff time that would be otherwise devoted to this task, the budget includes funding for the Village to contract with a neighboring fire department to provide fire and life safety inspections to the Village. The Department will work with the Winnetka Fire Department to develop an arrangement for this intergovernmental partnership.

- **Personnel and Overtime Costs:** In Fiscal Year 2019, the Department was able to achieve its authorized number of sworn officers for the first time in over 10 years. As a result, overtime costs have been significantly reduced. Additionally, retired officers have been replaced with entry-level officers at a lower pay rate, which has reduced the overall salary budget. Proposed overtime and salary costs are consistent with Fiscal Year 2019 experience and we anticipate a similar staffing model in Fiscal Year 2020.

PERSONNEL RECOMMENDATIONS

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



AUTHORIZED FULL-TIME POSITIONS	FY 2018	FY 2019	PROPOSED FY 2020
Public Safety Director	1	1	1
Deputy Chief	2	2	2
Lieutenant	7	7	7
Officer	26	26	26
Community Service Officer	3	3	3
Administrative Assistant	1	1	1
Records Clerk	2	2	2
TOTAL FULL-TIME	42	42	42

The Public Safety Department recommends maintaining the staffing level of 36 sworn officers and six non-sworn positions. The Department remains focused on recruitment, personnel development, retention and succession planning in anticipation of expected turnover of longer-tenured sworn officers in the coming years.

STRATEGIC PLAN RECOMMENDATIONS

The Public Safety Department is engaged in Strategic Plan projects that are budgeted within other departments.

COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATIONS

The Community Improvement Program for the Public Safety Department includes the following:

• Village Public Space Security Upgrades	\$150,000
• Vehicle 654 Replacement	\$ 52,000
• Parking System Program Improvements	<u>\$125,000</u>
TOTAL:	\$327,000

DIVISION DETAIL

POLICE SERVICE DIVISION

The Police Service Division includes both uniformed patrol officers and detectives. The patrol division operates 24 hours per day, 365 days per year. Patrol shifts are 12 hours in length for both the day and night shifts and are broken down into four platoons to ensure proper daily staffing allocation. Each platoon consists of one Lieutenant and three Public Safety Officers (PSOs). Two full-time detectives supplement and support the patrol division and the plain-clothes detectives work varied shifts, depending on their assignments and crime patterns.



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

The Criminal Investigations Division (CID) is responsible for the investigation of criminal incidents, including crimes against persons and property, particularly those that are complex in nature and require extensive follow up. Detectives identify, arrest and prosecute criminal offenders and recover stolen property where applicable.

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

The Department is also a member of the North Regional Major Crimes Task Force (NORTAF). NORTAF was established in 1997 to serve as a standing mutual aid task force to investigate major crimes, including homicides and non-parental kidnappings, occurring in 13 member communities. NORTAF is dedicated to rapid response and thorough, professional investigations, with the goal of collecting evidence, identifying and arresting suspects, filing appropriate charges and successfully prosecuting violent offenders. Since inception, NORTAF has successfully investigated over 100 cases.

In recent years, NORTAF has expanded to include a burglary unit and a major crash unit. Both of these units have enjoyed similar success, clearing large-scale burglary patterns and successful investigations related to

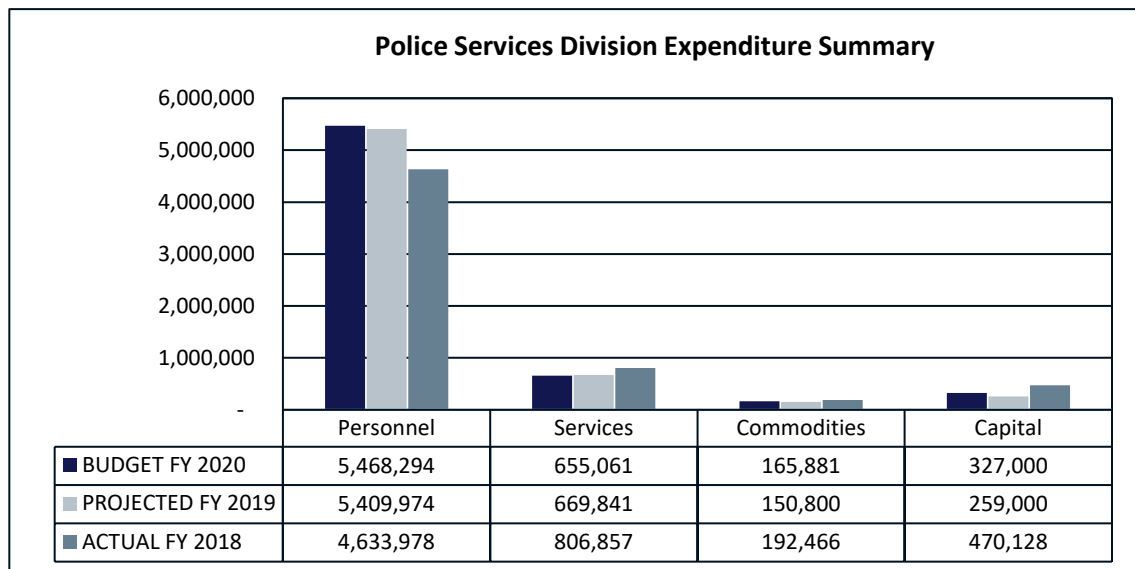
fatal traffic crashes. The Department has two officers assigned to NORTAF—one on the major crimes team and one on the burglary team.

The Department is committed to serving all members of the community, especially those in crisis and/or suffering from mental illness. In fact, five sworn officers have received 40 hours of Crisis Intervention Team training. In addition to handling their regular duties, these officers are called upon to assist with crisis calls that involve complex issues related to mental illness and law enforcement intervention. The Public Safety Department partners with Family Service of Glencoe to assist individuals with a mental illness and/or addictions.

Expenditure Summary

The Public Safety Police Service Division's Fiscal Year 2020 budget is \$6,616,236.

Below is the review of expenditures for the Police Service Division.



Police Service Division Account Class Description:

- *Personnel*: Salaries, employee benefits and pension cost
- *Services*: Maintenance and repairs, service fees, professional services, training, risk management, membership dues and training cost
- *Commodities*: Supplies, equipment and vehicle operating expense
- *Capital*: Capital equipment

FIRE SERVICE DIVISION

The Fire Service Division operates 24 hours per day, 365 days per year. Officers on fire shifts work 24-hour shifts, followed by 48 hours off. There are three standard fire shifts and each is staffed by a Lieutenant and three PSOs. Firefighting team roles consist of one driver/pump engineer, one firefighter and two firefighter/paramedics. Supplemental staffing is provided by a cadre of Paid-On-Call (POC) Firefighters and patrol shift personnel. POC Firefighters are used to supplement staffing during prolonged fire responses, for short-term coverage during medical emergency responses and special events.



Fire Service Division personnel respond to all fire and emergency service-related calls throughout the Village and surrounding communities as part of mutual aid commitments. Fire-related calls include vehicle, brush and structure fires. Emergency service calls include emergency medical calls, motor vehicle accidents involving injuries or entrapment, search and rescue, utility outages, natural gas leaks, storm and flood issues and odor and smoke investigations.

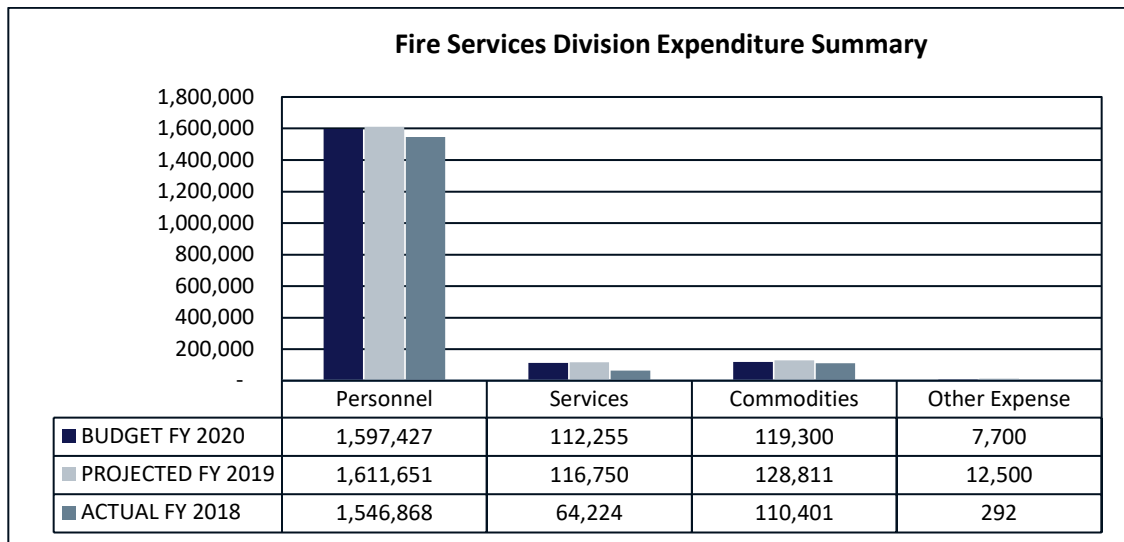
In addition to basic requirements as a firefighter, there are also a variety of specialized assignments within the Fire Service Division, including boat operator, underwater diver, fire apparatus engineer, fire/arson investigator, fire prevention/inspector, hazardous materials, technical rescue and EMT/paramedic. These specialized assignments require additional training and certification to ensure that officers develop the skills necessary to ensure the Department is equipped to serve the needs of the community in all aspects of emergency services.

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

The Department is also part of the Mutual Aid Box Alarm System (MABAS), which, in partnership with Illinois Emergency Management Agency (IEMA), has established a statewide, non-discriminatory mutual aid response network for fire, EMS and specialized incident operational teams. MABAS was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. MABAS member communities also share cost-effective specialized teams for hazardous material spill control, underwater rescue and recovery, emergency communications and specialized cave-in or high-angle rescues. Additional activities of MABAS include joint purchasing across communities for fire trucks, engines, ambulances, tools, hose and equipment. An additional element of MABAS is certified fire and arson investigators which can be deployed as teams for larger incidents requiring complicated and time-consuming efforts for any single agency. The Department has eight officers assigned to MABAS teams, some serving in multiple roles – three boat operators, three divers, one technical rescue technician and one hazardous materials supervisor.

Expenditure Summary:

The Public Safety Fire Service Division's Fiscal Year 2020 budget is \$1,836,682. Below is the review of expenditures for the Fire Services Division.



Fire Service Division Account Class Description:

- *Personnel:* Salaries, employee benefits and pension cost
- *Services:* Maintenance and repairs, service fees, professional services, training, risk management, membership dues and training cost
- *Commodities:* Supplies, equipment, vehicle operating expense and uniforms
- *Capital:* Capital equipment and vehicles
- *Other:* Professional Services

EMERGENCY MEDICAL SERVICE (EMS) DIVISION



The EMS Division is an operational component of the Fire Service Division. Paramedics provide emergency medical services during a medical emergency response and serve as firefighters during a fire response. Often, they are required to fulfill both roles during complicated or major incidents. State of Illinois and hospital system certification is required of all paramedics. Initial paramedic training and certification is a nine to 12 month process, including classroom instruction, practical exercises, field experience and written and practical examinations. In addition, paramedics are required to maintain their certifications through annual continuing education programs and examinations.

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

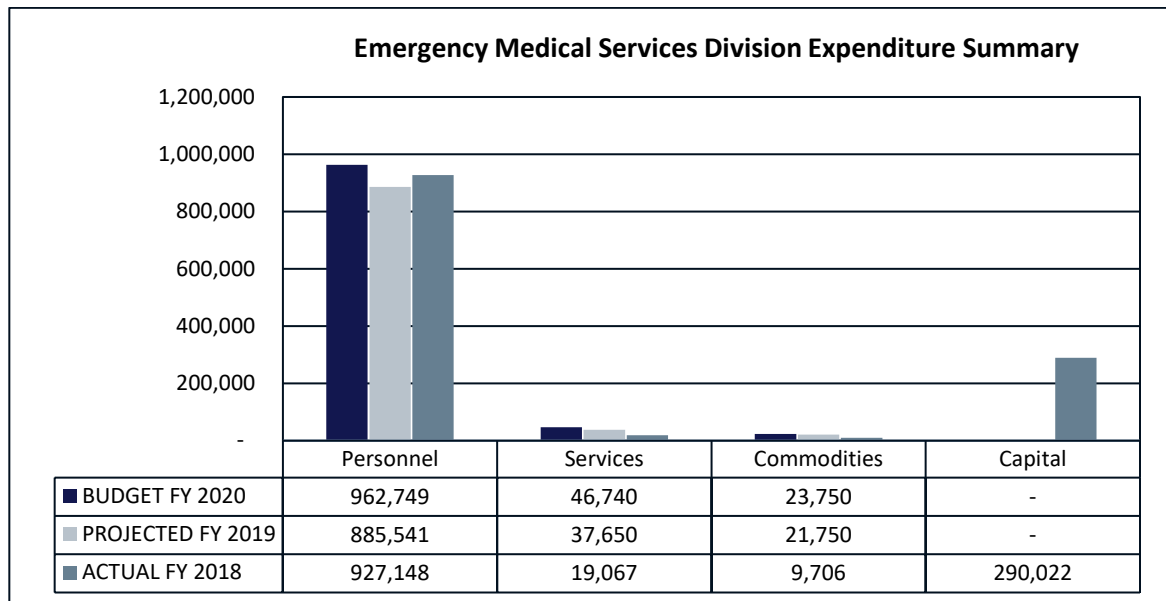
Paramedics assigned to the fire shifts respond with fire service officers to all fire and emergency service calls throughout the Village. In addition, paramedics may be assigned to police shifts. In those instances where emergency medical services are required, paramedics on patrol can often provide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

Furthering the Department's commitment to the NIPAS Emergency Services Team, the officer presently assigned to the team is also a certified EMT-B. In addition to regular NIPAS duties, he serves as a Tactical Emergency Medical Services EMT-B to assist with medical emergencies that arise during NIPAS training and activations.

In Fiscal Year 2018, the Village placed into service a new front-line ambulance, A30 (pictured above); the old ambulance was retained in the fleet and placed into reserve service, providing Public Safety staff a backup ambulance to use while the primary unit is out of service, or as a second ambulance if required for a particular incident. This significantly enhances the Department's quality of service to residents.

Expenditure Summary

The Public Safety EMS Service Division's Fiscal Year 2020 budget is \$1,033,239. Below is the review of expenditures for this Division.



EMS Service Division Account Class Description:

- *Personnel:* Salaries, employee benefits and pension cost
- *Services:* Maintenance and repairs, service fees, training and membership dues
- *Commodities:* Supplies, vehicle operating expense and uniforms
- *Capital:* Capital equipment and vehicles

MAJOR FISCAL YEAR 2019 ACCOMPLISHMENTS

1	Completed the transition to a new emergency police and fire radio network (Starcom21), which provides interoperable radio communications and mutual aid structures that cross jurisdictional and geographic boundaries for large scale crisis events.
2	Updated the solicitation ordinance to broaden permit and background check requirements, as well as fee modifications commensurate with staff costs related to the permitting process, to increase compliance and accountability of solicitors/organizations.
3	Outsourced the crossing guard program; entered into an inter-governmental agreement with Glencoe School District 35 to share costs of the program.
4	In cooperation with other Village departments, initiated Phase I security upgrades to all Village facilities, including key card access and video surveillance.
5	Commenced an overall Public Safety policy and procedure update and validation process with Lexipol to reflect industry standards and best practices, provide scenario-based training to reinforce policies and maintain timely updates as legislation and case law evolve.
6	Completed various building improvement projects, including a new epoxy floor and paint in the fire bays, new flooring in the second floor dormitory and locker room areas and ballistic upgrades to the firing range.
7	Expanded officer recruitment efforts emphasizing multi-faceted diversity and inclusion, as well as provided staff training to support a changing workforce.
8	Partnered with Glencoe School District 35 to create an inter-agency Student Behavioral Threat Assessment Team to identify threatening behavior and provide interventions to reduce the risks of violence.

FISCAL YEAR 2020 DEPARTMENT WORK PLAN

In addition to projects identified in the Strategic Plan, the Public Safety Department work plan includes projects that support the Village's Strategic Priorities, as described below.

	Project	Strategic Priority	Target Completion
1	Work toward developing an arrangement with the Winnetka Fire Department to outsource fire and life safety inspections, to include inspection, enforcement and prevention services.	Operational Effectiveness	Q1 2019
2	Renovate the kitchen area of the Public Safety facility, including new cabinets, appliances, countertops, plumbing and electrical service.	Infrastructure Replacement	Q1 2019
3	Complete Phase I and Phase II security upgrades to Village-owned as well as public spaces; utilize IRMA excess surplus funds to reduce general fund expenditures.	Infrastructure Replacement, Financial Sustainability	Q2 2019
4	Work with the Village Manager's Office and the Public Safety Commission to maintain staffing levels; continue enhanced recruitment initiatives and manage testing processes for entry-level officers and lieutenant promotion eligibility lists.	Organizational Development	Q2 2019

5	Complete policy and procedure update and validation project with Lexipol; implement and train staff to reinforce new standards on an ongoing basis. Prepare for reaccreditation of the Department in 2020.	Operational Effectiveness	Q4 2019
6	Implement an automated parking management and control system; coordinate efficiencies with Finance Department through new technology.	Operational Effectiveness, Financial Sustainability	Q4 2019
7	Increase the number of licensed paramedics on staff to ensure operational readiness; two officers will be enrolled in paramedic training in 2019.	Organizational Development	Q4 2019

PUBLIC SAFETY DEPARTMENT EXPENDITURES
Police Services, Fire Services, and Emergency Medical Services Division

Accounts	FY 2019 Projections as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
SALARIES					
42110 : SALARIES - REGULAR	4,143,387	4,143,388	4,355,761	212,373	5.13%
42210 : SALARIES - TEMPORARY	49,000	32,000	8,115	(23,885)	-74.64%
42310 : OVERTIME	764,970	902,570	748,741	(153,829)	-17.04%
TOTAL SALARIES:	4,957,357	5,077,958	5,112,617	34,659	0.68%
FRINGE BENEFITS					
42112 : PERFORMANCE PAY	36,500	35,253	37,751	2,498	7.09%
42114 : PARAMEDIC PAY	36,000	32,000	36,000	4,000	12.50%
42116 : LONGEVITY BONUS	58,900	58,900	58,450	(450)	-0.76%
42120 : SALARIES - RHS PAY	78,600	38,727	44,235	5,508	14.22%
42122 : INSURANCE OPT OUT	11,801	11,801	7,800	(4,001)	-33.90%
42124 : OTHER COMPENSATION	31,850	31,850	17,821	(14,029)	-44.05%
42126 : CLOTHING ALLOWANCE	26,962	26,962	27,660	698	2.59%
42320 : SPECIAL DETAIL OVERTIME	42,960	42,960	-	(42,960)	-100.00%
42610 : EMPLOYEE BENEFITS	600,724	600,725	641,329	40,604	6.76%
42615 : PSEBA BENEFITS	38,420	38,420	19,191	(19,229)	-50.05%
46105 : PENSION COST - FIRE	44,199	44,200	44,200	-	0.00%
46110 : PENSION COST - POLICE	1,793,151	1,793,151	1,838,060	44,909	2.50%
46115 : SOCIAL SECURITY ADMIN.	26,338	26,339	27,762	1,423	5.40%
46120 : MEDICARE ONLY CONTRIB.	71,580	71,580	72,667	1,087	1.52%
46125 : ILL MUNI. RET. FUND	51,824	51,825	42,927	(8,898)	-17.17%
TOTAL FRINGE BENEFITS:	2,949,809	2,904,693	2,915,853	11,160	0.38%
SERVICES					
51105 : BUILDING MAINTENANCE	3,000	6,300	5,300	(1,000)	-15.87%
51140 : OFFICE EQUIPMENT MAINT.	1,300	5,076	4,876	(200)	-3.94%
51145 : RADIO EQUIPMENT MAINT.	63,450	67,514	66,500	(1,014)	-1.50%
51160 : SAFETY EQUIPMENT TESTING	24,250	26,750	23,400	(3,350)	-12.52%
52130 : PUBLIC SAFETY SERVICES	148,625	148,026	85,275	(62,751)	-42.39%
52140 : CRISIS SOCIAL WORK SERVIC	38,525	38,525	38,525	-	0.00%
52185 : ANIMAL CONTROL	5,500	8,500	8,500	-	0.00%
52205 : TELECOM/INTERNET SERV.	2,500	5,200	-	(5,200)	-100.00%
52295 : DISPATCH SERVICES	358,426	358,426	375,916	17,490	4.88%
53135 : PROFESSIONAL SERVICES	45,000	30,000	70,000	40,000	133.33%
53165 : PUBLIC EDUCATION	5,500	7,000	7,000	(0)	0.00%
55105 : MEMBERSHIPS/DUES	5,165	5,165	5,910	745	14.42%
55107 : TUITION REIMBURSEMENT	-	-	5,250	5,250	N/A
55110 : IN SERVICE TRAINING	108,000	110,009	102,604	(7,405)	-6.73%
55115 : ANNUAL MEDICAL EXAMS	15,000	15,000	15,000	(0)	0.00%
TOTAL SERVICES:	824,241	831,491	814,056	(17,435)	-2.10%
COMMODITIES					
61135 : PARKING PROGRAM	6,500	8,750	8,250	(500)	-5.71%
61170 : OFFICE SUPPLIES	4,800	5,100	-	(5,100)	-100.00%
61175 : PUBLIC SAFETY SUPPLIES	40,000	45,600	59,490	13,890	30.46%

Accounts	FY 2019 Projections as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
61187 : VEHICLE GAS-OIL-GREASE	58,000	58,000	58,000	(0)	0.00%
62105 : MISC COMPUTER EQUIPMENT	-	-	1,000	1,000	N/A
62115 : MISC COMPUTER SOFTWARE	15,911	29,263	17,491	(11,772)	-40.23%
62130 : MISC EQUIPMENT	46,900	52,600	40,100	(12,500)	-23.76%
64105 : UNIFORMS/WORK CLOTHING	69,250	72,175	64,600	(7,575)	-10.50%
66105 : VEHICLE OPERATING EXPENSE	60,000	60,000	60,000	(0)	0.00%
TOTAL COMMODITIES:	301,361	331,488	308,931	(22,557)	-6.80%
CAPITAL					
82150 : PUBLIC SAFETY EQUIPMENT	167,000	170,000	150,000	(20,000)	-11.76%
82160 : OFFICE EQUIPMENT	-	-	125,000	125,000	N/A
83105 : AUTOS-TRUCKS-TRACTORS	92,000	92,000	52,000	(40,000)	-43.48%
TOTAL CAPITAL:	259,000	262,000	327,000	65,000	24.81%
OTHER EXPENSE					
92125 : EMER SERV DISASTER AGENCY	12,500	13,600	7,700	(5,900)	-43.38%
OTHER EXPENSE:	12,500	13,600	7,700	(5,900)	-43.38%
Grand Total	9,304,268	9,421,230	9,486,157	64,927	0.69%



VILLAGE OF GLENCOE

PUBLIC WORKS DEPARTMENT

FISCAL YEAR 2020



PUBLIC WORKS DEPARTMENT

DEPARTMENT OVERVIEW

The Public Works Department is primarily responsible for managing and maintaining the Village's infrastructure and facilities through routine maintenance and the design and construction of infrastructure improvement projects. In addition, the Department is responsible for all community development and planning/zoning functions as well as engineering. The Fiscal Year 2020 budget for the Public Works Department includes funds necessary to maintain routine expenditures in all operational divisions, including Sewers, Forestry, Municipal Buildings, Community Development, Municipal Garage, Streets and Street Lighting.

DIVISION FUNCTIONS

Administration

- 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
- Provides ongoing and regular staff support to the Village Manager's Office, Plan Commission, Zoning Commission, and the Board of Trustees for the review and consideration of all planning and development proposals within the Village of Glencoe

Sewer

- Inspection, cleaning, maintenance and repair of 900 sanitary sewer manholes, 38.5 miles of gravity sanitary sewer main, 1.2 miles of sanitary sewer force main and eight sanitary sewer lift stations
- Inspection, cleaning, maintenance and repair of 70 miles of storm sewer main and more than 1,200 storm sewer manholes and catch basins.

Forestry

- Maintenance of the Village's approximately 10,000 public parkway trees
- Planting new and replacement trees in public parkways and other Village property
- Removal of dead or dying trees, including Dutch Elm and emerald ash borer infested trees; and
- Providing information to residents on the care of both public and private trees

Municipal Buildings

- Routine and emergency maintenance of all building systems for the Village Hall
- Improvements to the Village Hall and Village Hall grounds
- Maintenance of the Temple Court parking lot
- Maintenance of Green Bay Road bus shelters

Parking and Traffic Control

- Maintenance of Village-controlled traffic signals
- Maintenance and installation of street name and traffic control signs
- Maintenance and repair of the Metra train station building and parking areas

Community Development

- Comprehensive inspection and plan review services to assure compliance with all applicable building, zoning and municipal code and permit regulations
- Administration and enforcement of all applicable Village and Zoning Code ordinance
- Administration of Village Handyman Assistance Program

Municipal Garage

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

Streets

- Maintenance of streets, curbs, sidewalks and bridges
- Maintenance of all public right-of-way areas
- Administration and implementation of Department's Snow and Ice Control Program
- Maintenance of Green Bay Trail bicycle path
- Repairs and restoration of public parkways and other Village property
- Managing and maintaining other public right-of-way areas, including islands, medians and street ends

Street Lighting

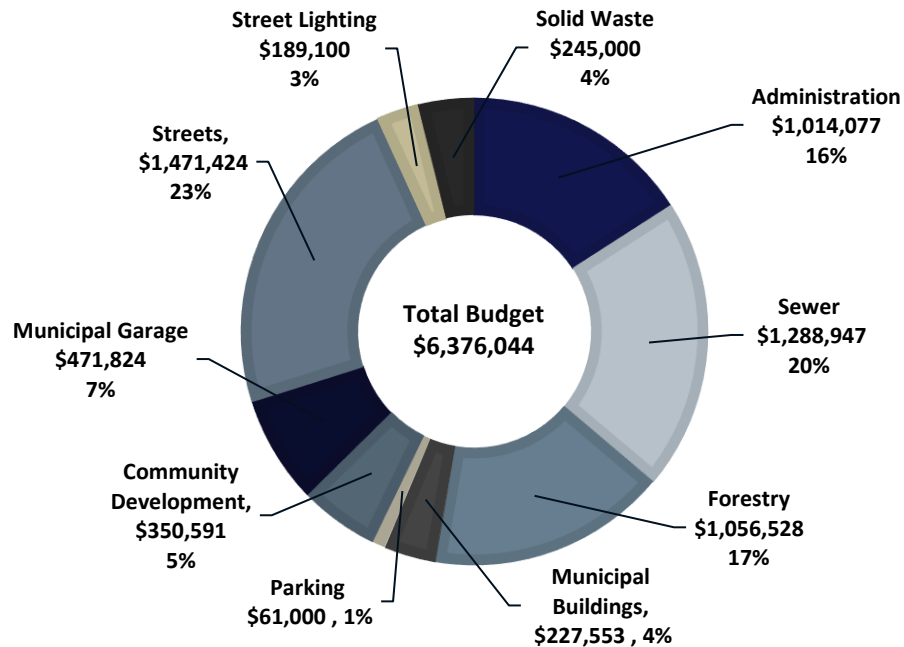
- Funds the energy costs for the ComEd street lighting for vehicle and pedestrian safety
- Maintains light poles, light fixtures and wiring for the street light standards in the Skokie Heights and Skokie Ridge subdivisions, the downtown business district and the train station commuter parking lots
- Installation and maintenance of the downtown holiday lighting and street light banners

Solid Waste

- Funds the contractual service costs for annual fall parkway leaf collection and semi-annual Village-wide cleanup collection
- Funds the annual cost for residential garbage disposal at SWANCC transfer station

BUDGET EXPENDITURE SUMMARY

The Fiscal Year 2020 Budget includes \$6,376,044 in expenditures, which is \$560,574 or 9.64% more than Fiscal Year 2019. The increase is largely due to capital expenditures, some of which are outlined below.



	Admin. Division	Sewer Division	Forestry Division	Municipal Buildings Division	Parking Division	Community Development Division	Municipal Garage Division	Streets Division	Street Lighting	Solid Waste Division	Total	Approved FY 2019	% Change from Budget
Personnel	911,798	712,207	776,398	16,253	-	146,856	382,719	852,699	-	-	3,798,930	3,739,566	1.6%
Services	97,579	118,100	172,180	92,400	61,000	202,535	64,400	58,800	109,100	245,000	1,221,094	1,200,702	1.7%
Commodities	4,700	83,340	37,450	8,900	-	1,200	15,705	239,925	-	-	391,220	379,602	3.1%
Subtotal	1,014,077	913,647	986,028	117,553	61,000	350,591	462,824	1,151,424	109,100	245,000	5,411,244	5,319,870	1.7%
Capital	-	369,300	70,000	110,000	-	-	-	260,000	80,000	-	889,300	479,600	85.4%
Other Expense	-	6,000	500	-	-	-	9,000	60,000	-	-	75,500	16,000	371.9%
Subtotal	-	375,300	70,500	110,000	-	-	9,000	320,000	80,000	-	964,800	495,600	94.7%
Grand Total	1,014,077	1,288,947	1,056,528	227,553	61,000	350,591	471,824	1,471,424	189,100	245,000	6,376,044	5,815,470	9.6%

Highlighted requests in the Fiscal Year 2020 Budget include:

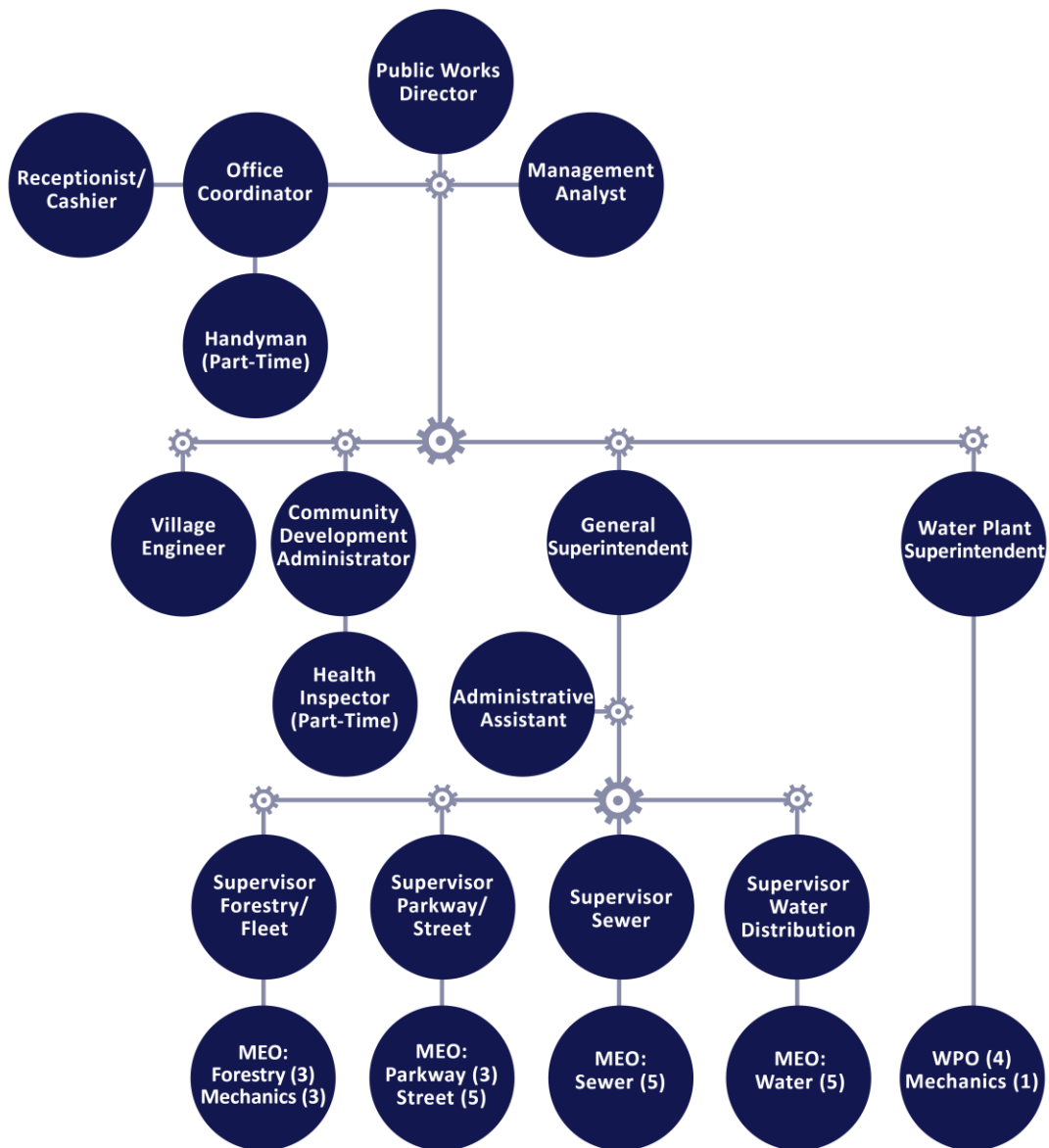
- **Plan Review and Inspection Services:** The budget includes funding to continue contractual services for plan review and building inspection services, commercial plan review (for fire and life safety code requirements), inspection services and landscape architect services for residential and commercial building permits.
- **Utility Service Repairs:** As a result of the expanded capabilities for in-house utility service repairs with the purchase of a new combination backhoe in Fiscal Year 2019, the Department has reduced the budget for contractual utility repairs by \$20,000 (33% decrease). Outsourcing will continue to be needed for large-scale utility repairs that involve excavation deeper than 12 to 15 feet.
- **Cyclic Tree Trimming:** The second year of contractual services for cyclic trimming of Village parkway trees is included in the Forestry Division's budget. Contractual cyclic tree trimming supplements Village staff's efforts to maintain the health and condition of the Village's parkway tree inventory through routine tree trimming. The Forestry Division will continue to focus efforts on the removal of dead and hazard trees, contracting for the preventative treatment of susceptible (ash and elm) trees in the right-of-way and managing the urban forest.
- **Parkway Tree Planting:** The Village's parkway tree planting program will continue to feature a diverse stock of parkway trees that provide a sustainable urban forest with a mix of quality native trees and other tree types that are hardy in our geographic region. The Village strives to retain its Tree City USA designation through appropriate reinvestment in the urban forest.
- **Landscape Maintenance Services:** The proposed Fiscal Year 2020 Budget includes funding for ongoing contractual landscape maintenance services to support the Village's efforts to maintain public landscape areas, including the downtown business district, commuter parking lots and prominent right-of-way planting areas.

Other changes to the budget include:

- **Sanitary Sewer System Improvements:** The sewer division budget has increased to include funds for the Village's sanitary sewer system improvements mandated by the Illinois Environmental Protection Agency (IPEA) and Metropolitan Water Reclamation District of Greater Chicago (MWRD).
- **Sidewalk Improvements:** Sidewalk improvements are planned to maintain existing inventory and to begin addressing recommendations made as part of the recently completed Active Transportation Plan.
- **Village Hall Improvements:** Several Village Hall improvements are planned for Fiscal Year 2020. Improvements include the replacement of overhead garage doors and openers in the Public Safety Department's fire bay (which are original to the structure and are now more than 50 years old) and renovation of the Public Safety. The kitchen is utilized by all 24-hour shift employees and has not been updated and remodeled in more than 20 years.
- **Facility Upgrades:** The budget also includes funding for design services for technology and facility upgrades to the Council Chambers, which are anticipated to begin in Fiscal Year 2021. The upgrades are intended to replace failing information technology and audio equipment and facility improvements (such as lighting, flooring and reconstruction or replacement of the dais) to accommodate the many public meetings and staff training events held in the Council Chambers.

PERSONNEL RECOMMENDATIONS

There are currently 30 full-time employees in the Public Works Department General Fund budget (additional employees are included as part of the Water Fund budget). It is recommended that staffing levels be retained.



AUTHORIZED FULL-TIME POSITIONS	FY 2018	FY 2019	PROPOSED FY 2020
Public Works Director	1	1	1
General Superintendent	1	1	1
Management Analyst	1	1	1
Village Engineer	0	1	1
Civil Engineer	1	0	0
Building & Zoning Administrator	1	0	0
Planning & Development Administrator	1	0	0
Community Development Administrator	0	1	1
Receptionist/Cashier	1	1	1
Office Coordinator	1	1	1
Administrative Assistant	1	1	1
Supervisor	2	3	3
Maintenance Equipment Operator	14	16	16
Mechanic	2	3	3
TOTAL FULL-TIME	27	30	30

STRATEGIC PLAN RECOMMENDATIONS

The Fiscal Year 2020 Strategic Plan-related requests for the Public Works Department includes \$70,000 in the Community Improvement Program for the installation of gateway and wayfinding signage within the downtown to help residents, employees and visitors to identify and locate points of interest in downtown including parking.

COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATIONS

The Fiscal Year 2020 Community Improvement Plan for the Public Works Department includes the following:

• Sanitary Sewer Rehabilitation – MWRD IICP Program	\$ 325,000
• Residential Sidewalk Replacement Program – Area 3	\$ 125,000
• Village Hall Improvements	\$ 110,000
• <i>Public Safety Kitchen Renovation/Upgrade</i>	
• <i>Fire Bay Door Replacement</i>	
• <i>Council Chamber Upgrade – Study</i>	
• Downtown Sidewalk Paver Restoration – Year 2	\$ 100,000
• Commuter Parking Lot Lighting Improvement – SW	\$ 80,000
• Downtown Gateway/Wayfinding Signs (<i>also listed above</i>)	\$ 70,000
• ½ Ton Pickup Truck	\$ 44,300
• 2- ½ Ton Truck Equipment Upgrades	\$ 35,000
TOTAL:	\$ 889,300

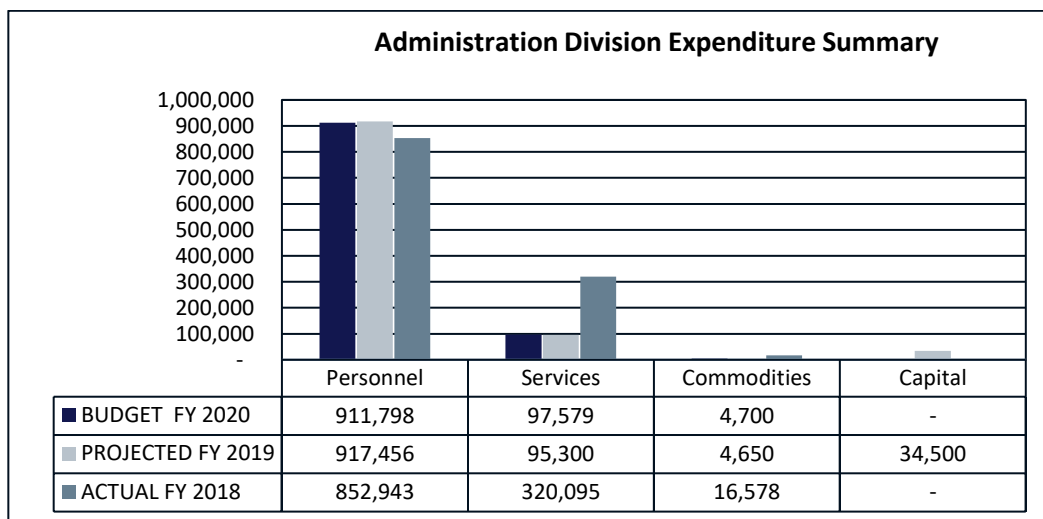
The Fiscal Year 2020 Budget does not currently include a budget allocation for the proposed Tudor Court project. It is anticipated that a recommended expenditure will be added to the budget following the formal presentation of the proposed plans at the Committee of the Whole in December.

DIVISION DETAIL

ADMINISTRATION DIVISION

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

The Public Works Administration Division's Fiscal Year 2020 budget is \$1,014,077. Below is the breakdown of expenditures for the Administration Division.



Public Works Administration Account Class Description:

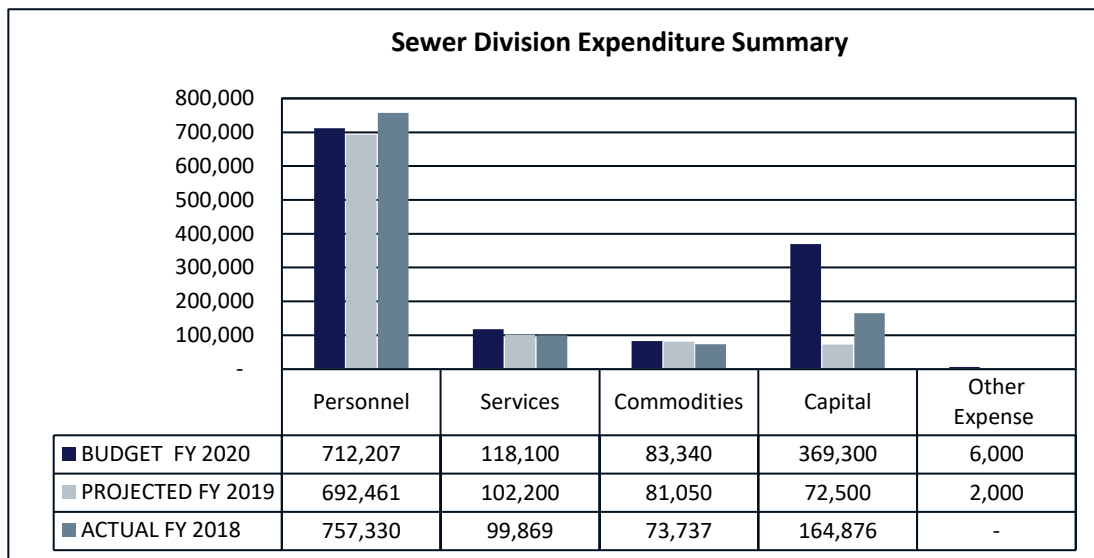
- *Personnel:* Salaries, employee benefits and pension costs
- *Services:* Service fees, maintenance and repair, professional services, training costs and risk management
- *Commodities:* Supplies, vehicle operating expenses and equipment
- *Capital:* None

SEWER DIVISION

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

The Public Works Sewer Division Fiscal Year 2020 Budget is \$1,288,947. The increase in capital for Fiscal Year 2020 in the sewer division is attributable to improvements on the Village's sanitary sewer system. These improvements have been mandated by the IPEA and MWRD.

Below is the review of expenditures for the Sewer Division.



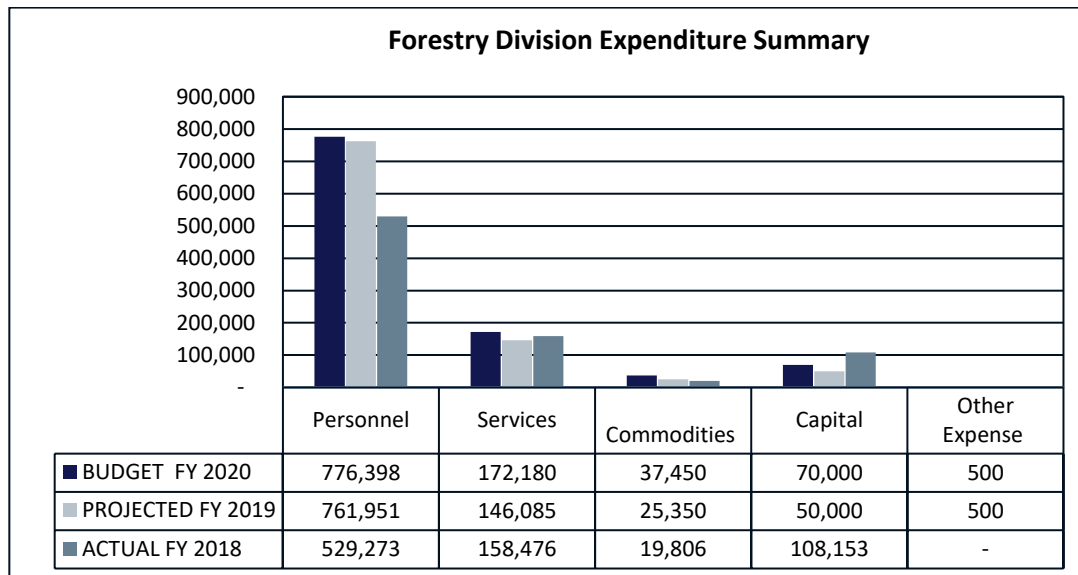
Public Works Sewer Division Account Class Description:

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

FORESTRY DIVISION

The Public Works Forestry Division is responsible for the Department's comprehensive management of the urban forest in the Village right-of-way and other Village-owned open land. The Forestry Division operational staff provides cyclical trimming and pruning of parkway trees, and removes all dead and hazard trees including Dutch elm and emerald ash borer infested trees.

The Public Works Forestry Division's Fiscal Year 2020 budget is \$1,056,528. Below is the review of expenditures for the Forestry Division.



Public Works Forestry Division Account Class Description:

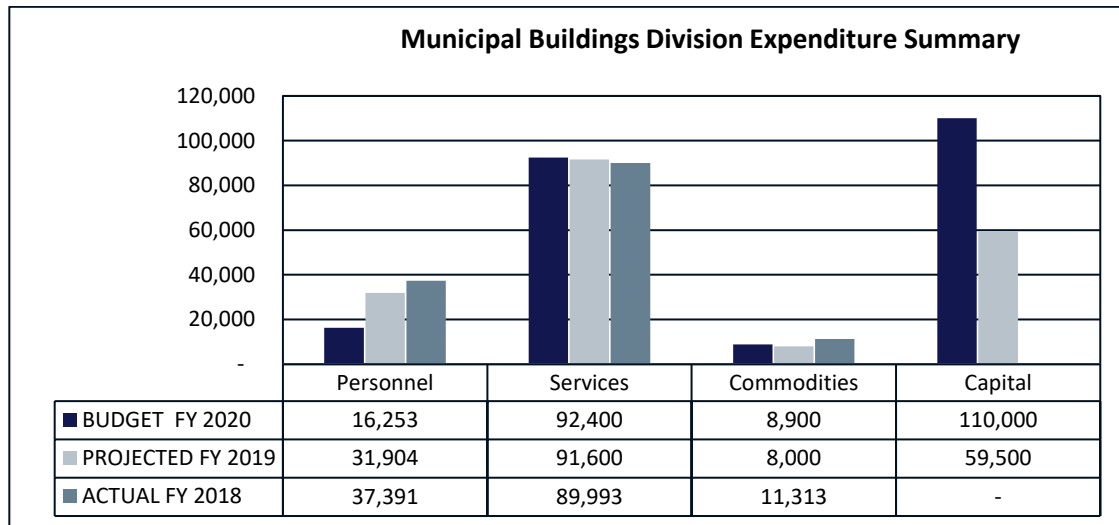
- *Personnel*: Salaries, employee benefits and pension costs
- *Services*: Maintenance and Repair, service fees, professional services and training cost
- *Commodities*: Vehicle operating expenses, equipment, uniforms, tool purchase and repair
- *Capital*: Building and grounds improvement and equipment
- *Other Expense*: Continue to provide Forestry Division support to Glencoe Park District through the Shared Services Program

MUNICIPAL BUILDING DIVISION

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

The Public Works Municipal Building Division's Fiscal Year 2020 budget is \$227,553. The increase in capital in the Municipal Building Division includes a comprehensive renovation of the Public Safety kitchen, replacement of all three overhead doors in the fire bay, and Phase I design study of facility and technology upgrades to the Council Chambers.

Below is the review of expenditures for the Municipal Building Division.



Public Works Municipal Building Division Account Class Description:

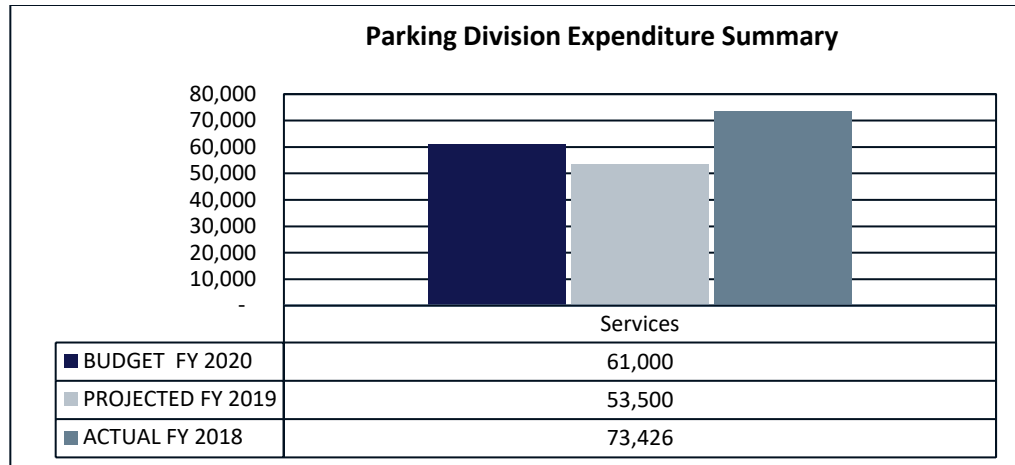
- *Personnel*: Part-time salaries
- *Services*: Maintenance and Repair
- *Commodities*: Supplies, uniforms, tool purchase and repair
- *Capital*: Building and grounds improvement

PARKING DIVISION

The Parking Division is responsible for the maintenance and operation of all Village-controlled traffic signal equipment, and the maintenance and replacement of all street and traffic control signage. The Village has maintenance responsibility for the traffic signals at Green Bay Road and Harbor Street, Green Bay Road and Park Avenue, Sheridan Road and Park Avenue, the bike crossing on Dundee Road (near the south entrance to the Chicago Botanic Garden) and the pedestrian crossing on Green Bay Road at the Takiff Center.

The Parking Division's Fiscal Year 2020 budget is \$61,000. The increase in the Parking Division services is attributable to IDOT's required biennial bridge inspections of Village bridge structures.

Below is the review of expenditures for the Parking and Traffic Control Division.



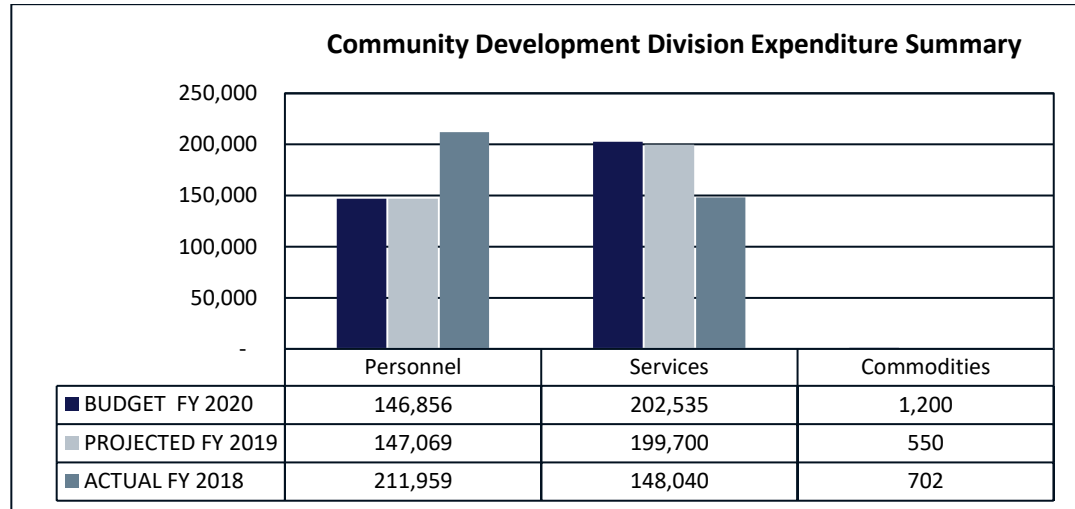
Public Works Parking and Traffic Control Division Account Class Description:

- *Services:* Maintenance and repair, professional services, risk management and lease cost

COMMUNITY DEVELOPMENT DIVISION

The Community Development Division is responsible for plan review and inspection services for all residential and commercial development, as well as the review for compliance with all applicable code and permit regulations. Division staff responds to all building and zoning inquiries, including proposed subdivisions. Staff in this division are supplemented by contractual support for plan review and building/life safety inspections, accounting for the reduction in personnel costs and corresponding increase in services. Additional resources are provided by Teska Associates, the Village's long-time planning consultants.

The Community Development Division's Fiscal Year 2020 budget is \$350,591. Below is the review of expenditures for the Community Development Division.



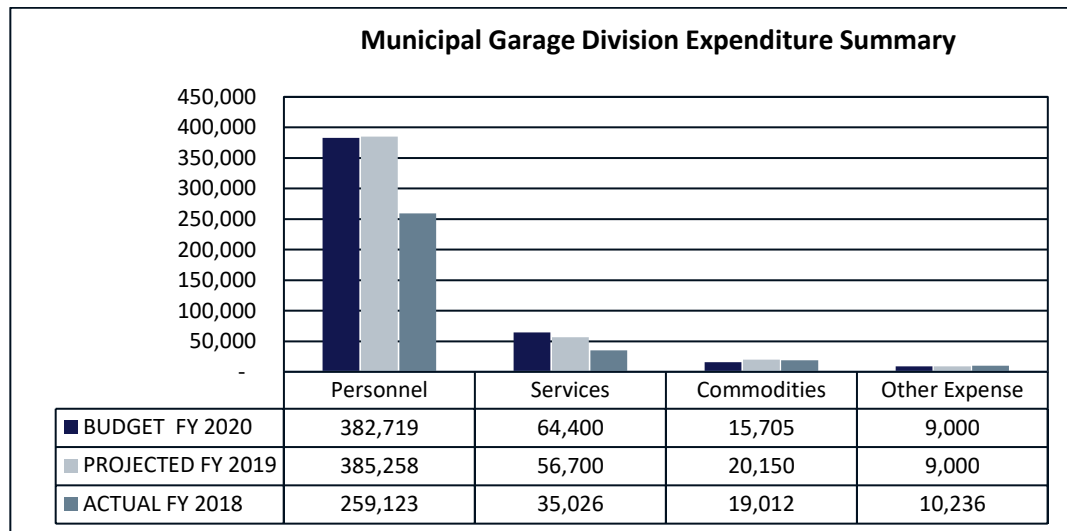
Public Works Community Development Division Account Class Description:

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

MUNICIPAL GARAGE DIVISION

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

The Municipal Garage Division's Fiscal Year 2020 budget is \$471,824. Below is the review of expenditures for the Municipal Garage Division.



Public Works Municipal Garage Division Account Class Description:

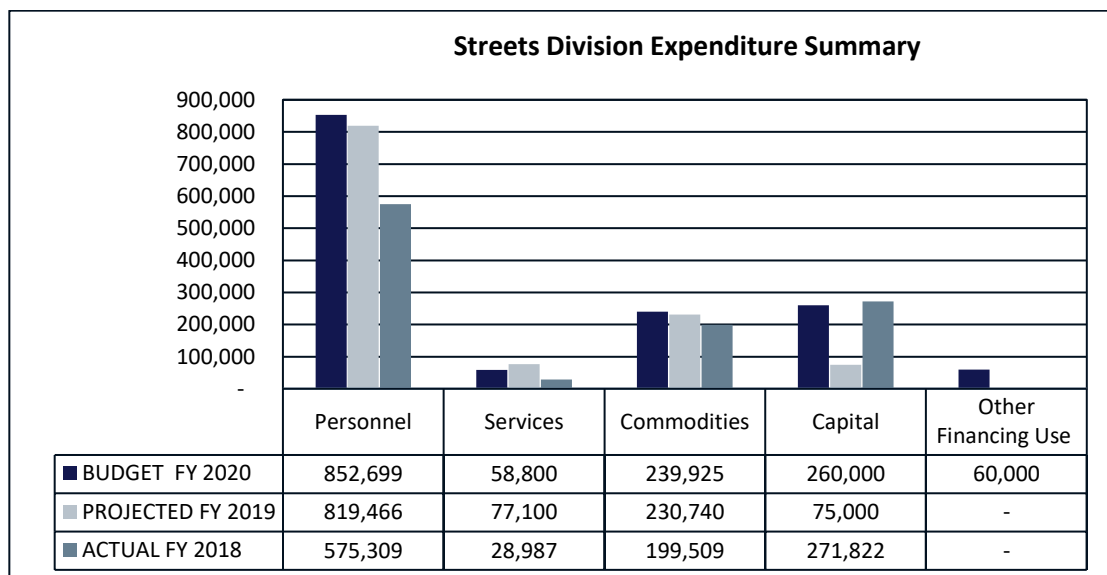
- *Personnel*: Salaries, employee benefits and pension cost
- *Services*: Maintenance and repair and training costs
- *Commodities*: Vehicle operating expense, equipment, uniforms, tool purchase and repair

STREETS DIVISION

The Public Works Street Division is responsible for the maintenance and repair of all streets, curbs and sidewalks including street sweeping, pavement patching and concrete repairs. The Division is also responsible for the management and operation of the Department's Snow and Ice Control Program for streets, sidewalks and parking lots; the maintenance of the four bridges under the Village's jurisdiction; and the maintenance of the Green Bay Trail. This Division is also responsible for the maintenance and restoration of public right-of-way areas including islands, medians and street ends.

The Streets Division's Fiscal Year 2020 budget is \$1,471,424. The increase in Fiscal Year 2020 in the Streets Division includes upgrades to a 2-1/2 ton dump truck, residential sidewalk replacement and Phase II of downtown sidewalk paver restoration.

Below is the review of expenditures for the Streets Division. The Fiscal Year 2020 Budget includes a new line item for a transfer into the Road Program Reserve, which has been established in conjunction with a corresponding increase in the residential garbage and recycling General Collections Services Fee. The additional funds generated from this fee increase will be aggregated to help fund the costs of future street maintenance repairs. In Fiscal Year 2020, the Road Program Reserve funds will be utilized for street patching and thermoplastic pavement marking services.



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

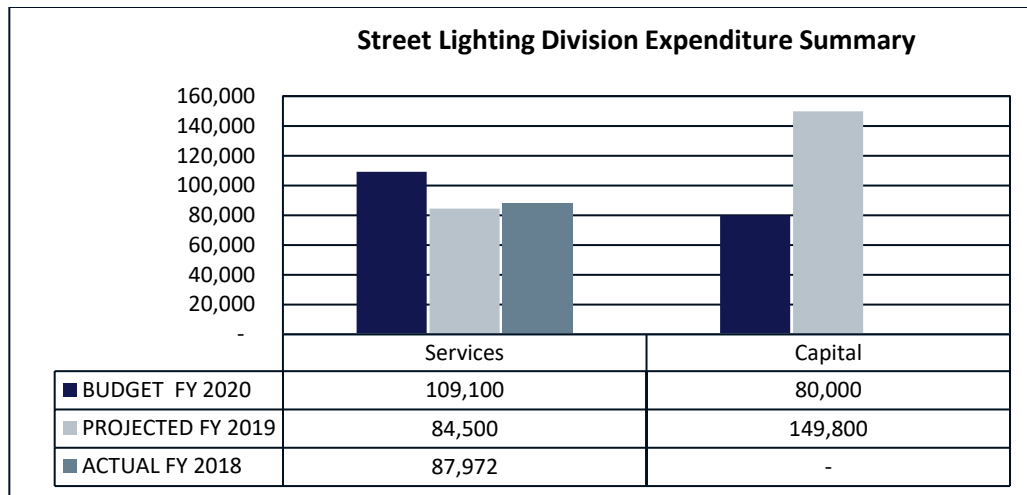
- *Personnel*: Salaries, employee benefits and pension cost
- *Services*: Maintenance and repair and training costs
- *Commodities*: Vehicle operating expense, equipment, uniforms, supplies, tool purchase and repair
- *Capital*: Equipment, vehicles, streets, sidewalks and bridges

STREET LIGHTING DIVISION

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

The Street Lighting Division's Fiscal Year 2020 budget is \$189,100. The increase in Street Lighting Division services in Fiscal Year 2020 is attributable to Phase II of a street light pole replacement improvement in the Skokie Heights and Skokie Ridge subdivisions and downtown seasonal banner upgrades.

Below is the review of expenditures for the Street Lighting Division.



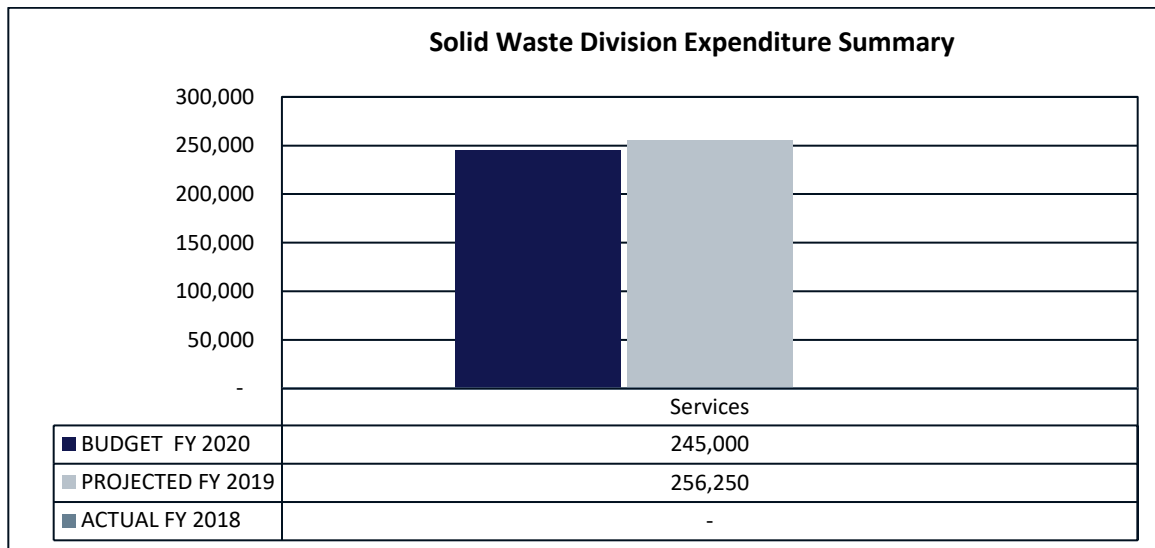
Public Works Street Lighting Division Account Class Description:

- *Services*: Service fees, special events and professional service
- *Capital*: Capital equipment

SOLID WASTE DIVISION

The Public Works Solid Waste Division is a newly-created division which is responsible for recording the cost associated with special collection services provided in the Solid Waste Collection Franchise Agreement with Lakeshore Recycling Systems, and the solid waste disposal costs for all residential garbage collection.

The Solid Waste Division's Fiscal Year 2020 budget is \$245,000, which includes the cost of garbage disposal, leaf collection services and contractual garbage service fee.



Public Works Solid Waste Division Account Class Description:

- *Services:* Service fees

MAJOR FISCAL YEAR 2019 ACCOMPLISHMENTS

1	In line with the Village's strategic priority of Infrastructure Replacement, the Public Works Department managed the Fiscal Year 2019 Community Improvement Program. Projects included the following: Residential Sidewalk Replacement Program, Ravine Outfall Improvements Project, Downtown Brick Paver Restoration Project and Whitebridge Hill and Dell Place Water Main Improvements Project.
2	Continued to monitor and manage contracts with HR Green and Teska Associates for the provision of plan review, building and fire/life safety inspection services and other related services.
3	Continued to monitor and manage the franchise agreement with Lakeshore Recycling Systems for the provision of garbage and recycling collection and other related services.
4	Continued development and maintenance of the Geographic Information System (GIS) including sustained use of the collector app.
5	Completed the Village's first Active Transportation Plan to improve the accessibility and safety of walking and biking routes in the community.
6	Completed the procurement of a combination backhoe loader which expands the ability to complete more scheduled utility repairs in-house, reducing the need and expense for outside contractors.
7	Completed multiple improvements to the Village Hall including an epoxy floor coating in the Public Safety apparatus bay, vinyl floor tile replacement on the second floor and a membrane coating on the roof above the northeast corner of Village Hall.

FISCAL YEAR 2020 DEPARTMENT WORK PLAN

In addition to projects identified in the Strategic Plan, the Public Works department work plan includes projects that support the Village's Strategic Priorities, as described below.

	Project	Strategic Priority	Target Completion
1	Audit the Village's tree preservation ordinance funding to determine opportunities to further invest in the Village's urban forest.	Operational Effectiveness, Financial Sustainability	Q2 2019
2	In partnership with the Finance Department and Village Manager's Office, complete the approved infrastructure improvements included in the Fiscal Year 2020 Community Improvement Program.	Operational Effectiveness, Infrastructure Replacement	Q3 2019
3	Complete the final phase of sanitary sewer improvements in the initial MWRD infiltration/inflow control program high-priority area located in the Skokie Heights and the Terrace Court basin areas.	Infrastructure Replacement	Q4 2019
4	Continue to manage contractual services for plan review and building inspection services, commercial plan review (for fire and life safety code requirements), inspection services and landscape architect services for residential and commercial building permits.	Operational Effectiveness, Community Engagement	Q4 2019

5	Assist with the enterprise resource planning software implementation, including extensive business process review.	Operational Effectiveness	Ongoing 2019
6	Continued to monitor and manage the franchise agreement with Lakeshore Recycling Systems for the provision of garbage and recycling collection and other related services.	Operational Effectiveness	Ongoing 2019

PUBLIC WORKS DEPARTMENT EXPENDITURES

Administration, Sewers, Forestry, Municipal Buildings, Parking, Community Development, Municipal Garage, Streets, Street Lighting, and Solid Waste Divisions

Accounts	FY 2019 Projections as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
SALARIES					
42110 : SALARIES - REGULAR	2,353,886	2,327,114	2,414,904	87,790	3.77%
42210 : SALARIES - TEMPORARY	154,500	192,500	176,093	(16,407)	-8.52%
42310 : OVERTIME	109,850	119,585	116,644	(2,941)	-2.46%
TOTAL SALARIES:	2,618,236	2,639,199	2,707,641	68,442	2.59%
FRINGE BENEFITS					
42116 : LONGEVITY BONUS	46,950	48,725	49,550	825	1.69%
42120 : SALARIES - RHS PAY	23,983	22,711	22,177	(534)	-2.35%
42122 : INSURANCE OPT OUT	3,934	3,934	-	(3,934)	-100.00%
42124 : OTHER COMPENSATION	24,651	24,652	23,840	(812)	-3.29%
42610 : EMPLOYEE BENEFITS	491,923	491,925	516,276	24,351	4.95%
42620 : EMPLOYEE BENEFITS - ACA	22,563	16,924	46,982	30,058	177.61%
46115 : SOCIAL SECURITY ADMIN.	163,771	151,966	152,816	850	0.56%
46120 : MEDICARE ONLY CONTRIB.	38,304	36,185	36,457	272	0.75%
46125 : ILL MUNI. RET. FUND	321,250	303,345	243,191	(60,154)	-19.83%
TOTAL FRINGE BENEFITS:	1,137,329	1,100,367	1,091,289	(9,078)	-0.83%
SERVICES					
51105 : BUILDING MAINTENANCE	69,500	63,700	69,650	5,950	9.34%
51110 : METRA DEPOT MAINTENANCE	10,000	12,000	12,000	-	0.00%
51115 : BUSINESS DISTRICT R/M	-	-	4,000	4,000	N/A
51130 : GROUNDS MAINTENANCE	67,500	68,000	67,380	(620)	-0.91%
51135 : TREE MAINTENANCE	30,400	30,400	40,400	10,000	32.89%
51145 : RADIO EQUIPMENT MAINT.	1,000	3,000	1,500	(1,500)	-50.00%
51180 : GENERAL EQUIPMENT R/M	750	1,000	1,000	(0)	0.00%
51190 : DIESEL MOTORS R/M	-	1,000	1,000	-	0.00%
51200 : BRIDGE REPAIRS	2,200	9,000	9,000	-	0.00%
51215 : UTILITY STREET PATCH R/M	42,000	42,700	7,700	(35,000)	-81.97%
51225 : TRAIN STATION WALK R/M	7,000	7,000	7,000	-	0.00%
51235 : SEWER MAINTENANCE	72,000	72,000	56,000	(16,000)	-22.22%
51265 : LIFT STATION R/M	15,500	15,500	44,500	29,000	187.10%
51300 : TRAFFIC SIGNAL R/M	11,500	11,500	12,000	500	4.35%
51305 : TREE PLANTING	25,000	50,000	42,000	(8,000)	-16.00%
52145 : CDL TESTING	2,000	2,100	2,100	-	0.00%
52160 : CLEANING SERVICE	44,000	26,000	48,900	22,900	88.08%
52165 : DRY CLEANING SERVICES	9,000	10,800	10,100	(700)	-6.48%
52170 : DATA SERVICES	5,400	5,400	5,600	200	3.70%
52210 : PUBLISHING	-	300	-	(300)	-100.00%
52225 : MUNICIPAL BLDG HEAT	24,000	24,700	25,100	400	1.62%
52230 : GENERAL OVERHEAD LIGHTING	58,000	63,000	55,000	(8,000)	-12.70%
52235 : RESIDENTIAL STREET LIGHTS	4,500	3,800	30,100	26,300	692.11%
52240 : HOLIDAY STREET LIGHTING	17,500	17,500	18,000	500	2.86%
52255 : LEAF COLLECTION SERVICES	71,250	60,000	60,000	-	0.00%
52265 : DUMPING FEES	51,500	61,200	57,200	(4,000)	-6.54%
52275 : NATURAL GAS	1,600	1,700	1,700	-	0.00%
52300 : CONTRACTUAL GARBAGE SERVICES	25,000	25,000	30,000	5,000	20.00%
52305 : GARBAGE DISPOSAL	160,000	171,000	155,000	(16,000)	-9.36%
53110 : GIS SERVICES	77,000	77,327	78,917	1,590	2.06%
53115 : AUDITING SERVICES	135	200	-	(200)	-100.00%

Accounts	FY 2019 Projections as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
53125 : ENGINEERING SERVICES	5,000	8,000	10,000	2,000	25.00%
53135 : PROFESSIONAL SERVICES	38,100	38,100	38,362	262	0.69%
53150 : MISC INSPECTION SERVICES	4,000	3,000	3,000	(0)	0.00%
53155 : PLAN REVIEW	18,000	18,000	-	(18,000)	-100.00%
53170 : UPGRADE MAP RECORDS	2,700	2,700	2,700	0	0.00%
53185 : PLAN REVIEW & BUILDING INSPECTION	150,000	150,000	170,860	20,860	13.91%
55105 : MEMBERSHIPS/DUES	1,050	1,600	1,600	-	0.00%
55110 : IN SERVICE TRAINING	14,350	16,475	15,725	(750)	-4.55%
57125 : BUS DISTRICT STREET LIGHTS	4,500	6,000	6,000	-	0.00%
57130 : UP PARKING LEASE	20,000	20,000	20,000	-	0.00%
TOTAL SERVICES:	1,162,935	1,200,702	1,221,094	20,392	1.70%
COMMODITIES					
61105 : JANITORIAL SUPPLIES	8,000	8,000	8,000	-	0.00%
61110 : MATERIALS	32,000	35,000	35,000	0	0.00%
61125 : BITUMINOUS MATERIALS	10,650	10,650	10,950	300	2.82%
61130 : STREET STONE MATERIALS	13,000	14,000	15,000	1,000	7.14%
61140 : ICE CONTROL MATERIALS	75,000	81,715	84,545	2,830	3.46%
61155 : SUPPLIES	12,000	6,700	6,000	(700)	-10.45%
61165 : SUNDRY	2,500	2,000	1,000	(1,000)	-50.00%
61185 : GASOLINE-OIL-GREASE	-	500	500	-	0.00%
61187 : VEHICLE GAS-OIL-GREASE	59,300	62,950	63,650	700	1.11%
62130 : MISC EQUIPMENT	41,200	42,652	35,640	(7,012)	-16.44%
62135 : SAFETY EQUIPMENT	-	1,000	1,000	-	0.00%
62140 : SIGN REPLACEMENT	20,000	20,000	20,000	-	0.00%
64105 : UNIFORMS/WORK CLOTHING	8,640	9,475	9,300	(175)	-1.85%
65105 : TOOL PURCHASE/REPAIR	18,350	19,750	24,925	5,175	26.20%
66105 : VEHICLE OPERATING EXPENSE	69,850	65,210	75,710	10,500	16.10%
TOTAL COMMODITIES:	370,490	379,602	391,220	11,618	3.06%
CAPITAL					
81115 : VILLAGE HALL IMPROVEMENTS	59,500	59,500	110,000	50,500	84.87%
81140 : PUBLIC R.O.W. IMPROVEMENT	50,000	55,800	70,000	14,200	25.45%
81145 : BICYCLE PATH IMPROVEMENTS	-	30,000	-	(30,000)	-100.00%
83105 : AUTOS-TRUCKS-TRACTORS	107,000	109,500	79,300	(30,200)	-27.58%
85105 : CIP SEWERS	-	-	325,000	325,000	N/A
86110 : CIP STREET LIGHTS	149,800	149,800	80,000	(69,800)	-46.60%
87105 : CIP SIDEWALKS	75,000	75,000	225,000	150,000	200.00%
TOTAL CAPITAL:	441,300	479,600	889,300	409,700	85.43%
OTHER EXPENSE					
91130 : GRANT PROGRAMS	2,000	4,000	6,000	2,000	50.00%
92130 : SHARED SERVICES - GPD	9,500	12,000	9,500	(2,500)	-20.83%
96000 : TRANSFER TO ROAD PROGRAM RESERVE	-	-	60,000	60,000	N/A
OTHER EXPENSE:	11,500	16,000	75,500	59,500	371.87%
Grand Total	5,741,790	5,815,470	6,376,044	560,574	9.64%



VILLAGE OF GLENCOE

VILLAGE MANAGER'S OFFICE

FISCAL YEAR 2020



VILLAGE MANAGER'S OFFICE

DEPARTMENT OVERVIEW

The Village Manager's Office is responsible for providing overall direction and administration of policies and programs established by the Village President and Board of Trustees, and coordinating activities of the Village's operating departments, including development of the annual budget and implementation of the Village's Strategic Plan. Oversight of all day-to-day operations of the Village are under the purview of the Village Manager. Divisions within the Village Manager's Office include Administration, Legal Services, Community Services, Boards and Commissions and Information Technology. The Village Manager's Office also includes human resources functions, Village Clerk functions, including maintenance of Village records, responding to Freedom of Information Act requests and providing support to Village Boards and Commissions.

DIVISION FUNCTIONS

Administration

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

Legal

This division provides legal support to the Village including guidance and direction in the organization's day-to-day operations. The Village has legal support for Corporation Counsel, labor and prosecution matters.

Information Technology

This division is responsible for maintaining and supporting the Village's information technology infrastructure.

Community Services

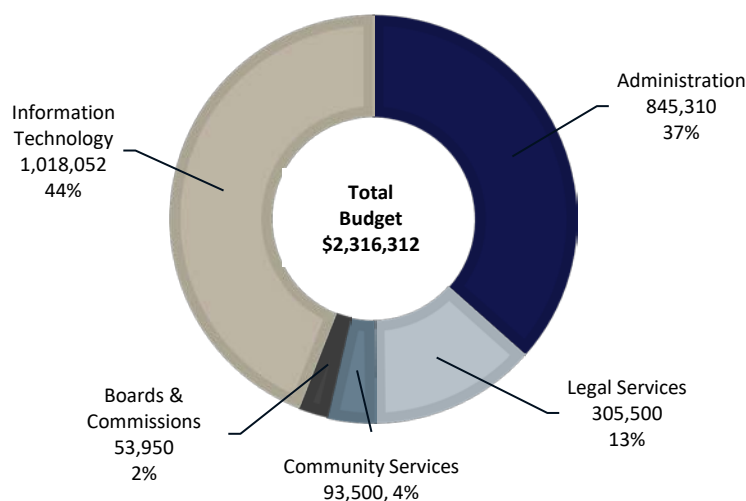
This division is responsible for providing support to different social agencies in the Village.

Boards and Commissions

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

BUDGET EXPENDITURE SUMMARY

The Village Manager's Office proposed Fiscal Year 2020 Budget includes \$2,316,312 in expenditures, which is \$147,119 or 5.97% less than Fiscal Year 2019.



	Administration Division	Legal Services	Community Services	Boards & Commissions	Information Technology	Total	Approved FY 2019	% Change from Budget
Personnel	682,789	-	-	-	163,752	846,541	776,494	9.0%
Services	162,521	305,500	-	-	355,300	823,321	671,287	22.6%
Commodities	-	-	-	-	79,000	79,000	48,200	63.9%
Subtotal	845,310	305,500	-	-	598,052	1,748,862	1,495,981	16.9%
Capital	-	-	-	-	420,000	420,000	800,000	-47.5%
Other Expense	-	-	93,500	53,950	-	147,450	167,450	-11.9%
Subtotal	-	-	93,500	53,950	420,000	567,450	967,450	-41.3%
Grand Total	845,310	305,500	93,500	53,950	1,018,052	2,316,312	2,463,431	-6.0%

While there is an overall decrease in the Village Manager's Office Fiscal Year 2020 Budget due to the timing of expenditures related to the ERP implementation, part of that decrease is offset by increased expenditures relating to Strategic Plan projects and the Village's 150th anniversary celebration.

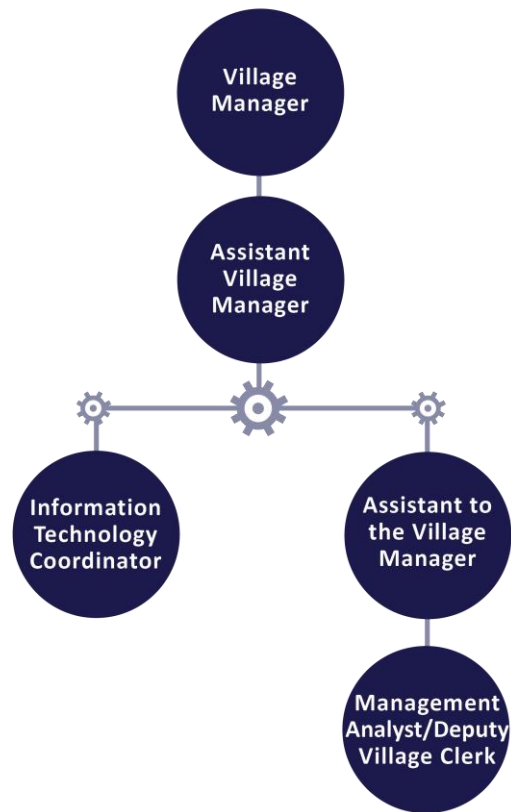
These and other highlighted requests from the Fiscal Year 2020 Budget are detailed as follows:

- Community Survey:** In line with the governance goal in the Strategic Plan, the budget includes funds for the next community survey, expected to be distributed in the fall of calendar year 2019. Feedback from the survey will help identify community priorities which can then be used by staff and the Village Board in decision-making processes. A total of \$23,000 has been included in the budget for this effort.

- **Corporation Counsel:** Fiscal Year 2020 will mark the second year of the Village's retainer-based fee structure with Holland & Knight for certain corporation counsel services. An additional \$50,000 has been included in the Fiscal Year 2020 Budget for research and legal counsel above and beyond those routine matters covered by the retainer agreement including multiple Strategic Plan projects including legal analysis and research that will assist in determining whether being a non-home rule form of government provides the Village with the optimal regulatory and financial authority and reviewing all Village regulations and ordinances.
- **Sesquicentennial Celebration:** The Village will celebrate its 150th anniversary of incorporation in 2019. The Fiscal Year 2020 Budget reflects the Village's contribution to a year-long set of events and activities to mark the occasion. A budget allocation of \$50,000 has been included toward the celebration, to help cover costs for enhanced Fourth of July activities, among other costs for various events through the course of the year. Other costs related to the celebration will be paid through fundraising, covered through in-kind donations or will be offset in part by admission costs.
- **Sustainability Initiatives:** \$12,000 has been included in the budget to fund initiatives of the Sustainability Task Force. This figure is partially funded by revenue received from recycling rebates from the Village's recycling services provider. The Fiscal Year 2020 Budget also includes funding for the Sustainability Task Force to consider membership in the STAR Community Rating System initiative, which provides the Village with access to new sustainability benchmarking tools which will help staff prepare to apply for a STAR Community rating in the future.
- **Community Grants:** Based on the recommendation from the Community Grants Committee, a figure of \$93,500 has been included in the budget.

PERSONNEL RECOMMENDATIONS

There are currently five full-time employees in the Village Manager's Office and no changes are proposed in Fiscal Year 2020.



AUTHORIZED FULL-TIME POSITIONS	FY 2018	FY 2019	Proposed FY 2020
Village Manager (by contract)	1	1	1
Assistant Village Manager	1	1	1
IT Coordinator	1	1	1
Assistant to the Village Manager	0	1	1
Management Analyst	2	1	1
TOTAL FULL-TIME	5	5	5

In addition to the five full-time employees above, a total of \$86,000 has been included to provide IT supplemental staffing support through a contractual service, equivalent to 20 contractual hours per week. This arrangement has been in place since Fiscal Year 2018.

STRATEGIC PLAN RECOMMENDATIONS

The Fiscal Year 2020 Strategic Plan-related requests for the Village Manager's Office include the following:

• Community Survey	\$23,000
• Legal Counsel for Non-Home Rule Analysis and Ordinance/Regulation Review	<u>\$50,000</u>
TOTAL:	\$93,000

COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATIONS

The Fiscal Year 2020 Community Improvement Program for the Village Manager's Office includes the following:

• ERP software, implementation support and associated costs	<u>\$420,000</u>
TOTAL:	\$420,000

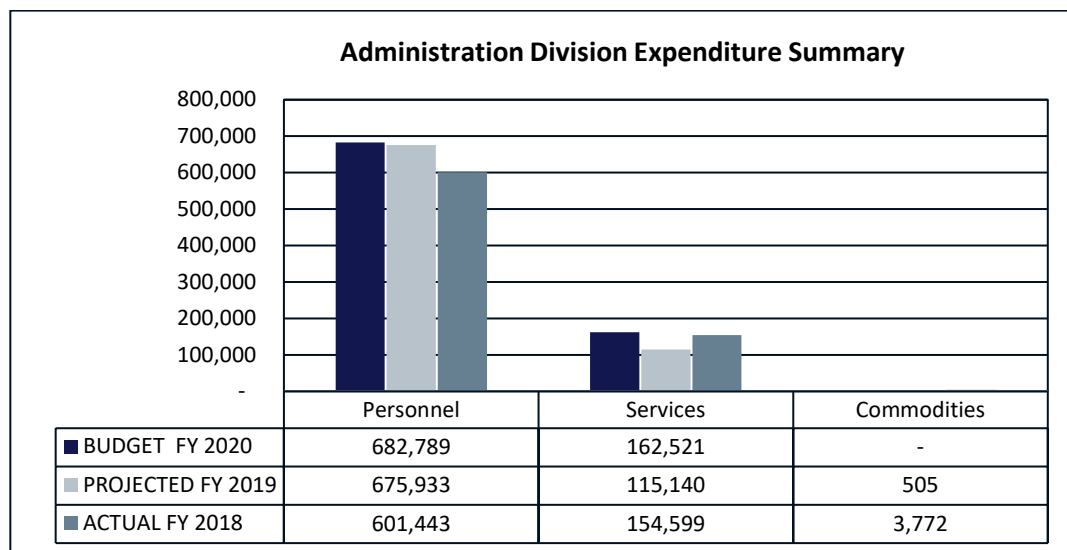
DIVISION DETAIL

ADMINISTRATION DIVISION

The Administration Division coordinates all activities amongst operating departments, including development of the annual budget, formulation of policies related to financial and personnel management and operating department goals and objectives as well as the management and administration of the Village's Strategic Plan. This division also oversees the Village's human resource management function.

This division is also generally responsible for the following:

- Oversight of all day-to-day operations of the Village
- Administration and oversight of the Village's Strategic Plan
- Administration of the Village's human resource management function
- Administration of the Village's Communication Plan, including media relations, development of *Inside Glencoe* (a combined community organization newsletter), website administration and management of the Village's social media presence
- Economic development outreach and stewardship
- Administration and oversight of special projects
- Administration and oversight of utility franchise agreements



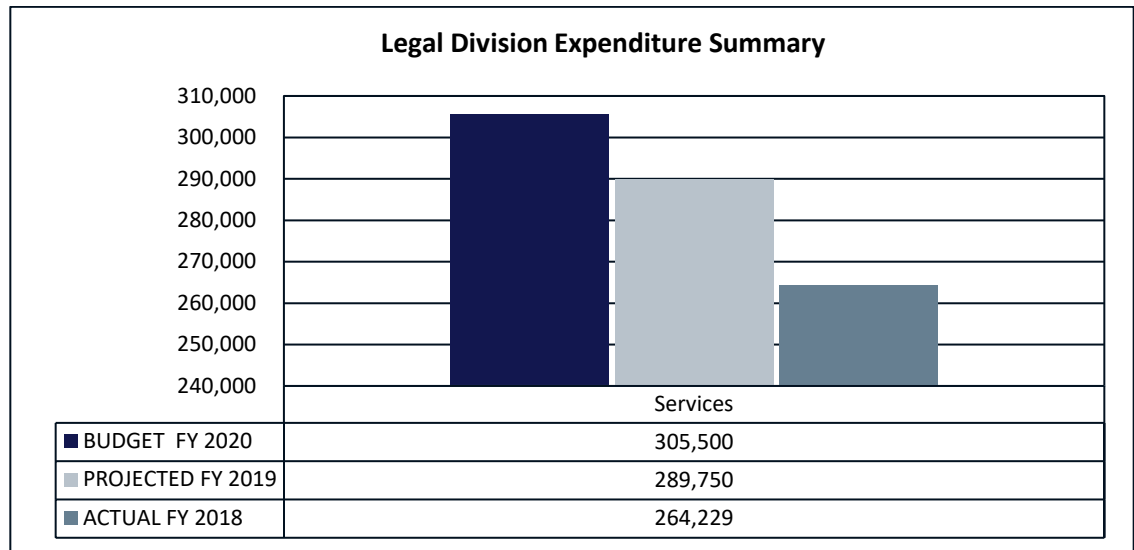
Village Manager's Office Administration Division Account Class Description:

- *Personnel*: Salaries, employee benefits and pension cost
- *Services*: Maintenance and repairs, service fees, professional services, legal services, membership dues, training costs and special events

LEGAL DIVISION

The Legal Division provides legal support related to the Village's day-to-day operations, including the following types of legal services:

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



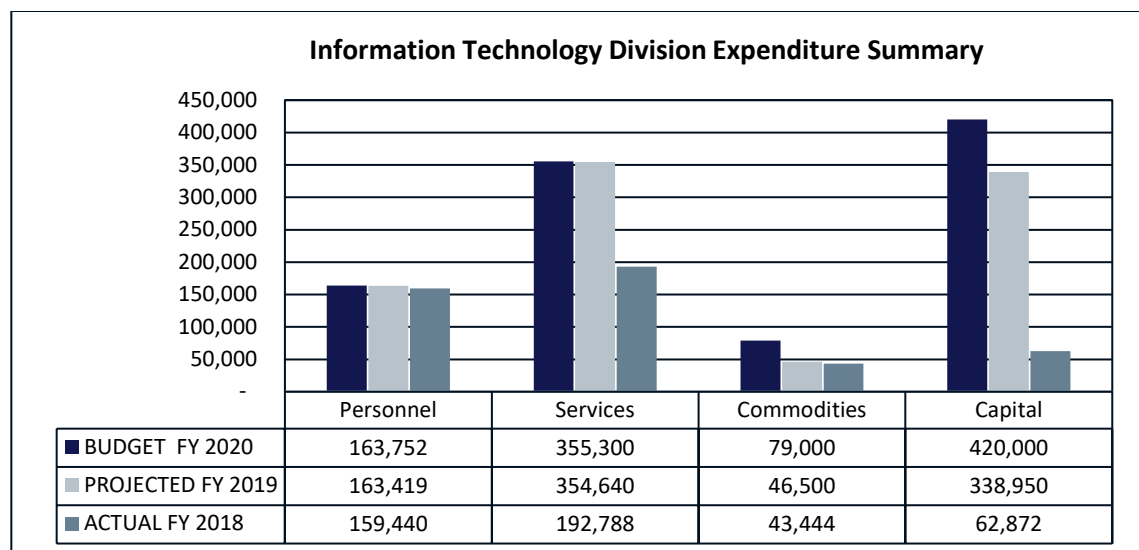
Village Manager's Office Legal Division Account Class Description:

- *Services*: Legal fees

INFORMATION TECHNOLOGY DIVISION

The Information Technology (IT) Division supports all technology used throughout the organization. Responsibilities include:

- Researching, procuring and implementing new hardware and software
- Maintaining the integrity of the communication systems (i.e. data, voice, messaging)
- Maintaining the integrity of the financial reporting system
- Developing an IT action plan
- Developing and maintaining cyber security structures to ensure the integrity of all information technology systems
- Maintaining and upgrading operating systems
- Designing and maintaining information technology infrastructure
- Providing server, workstation and application support
- Maintaining and enhancing backup and recovery systems
- Coordinating the Information Technology Steering Committee
- Researching, recommending and implementing new and innovative technology



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

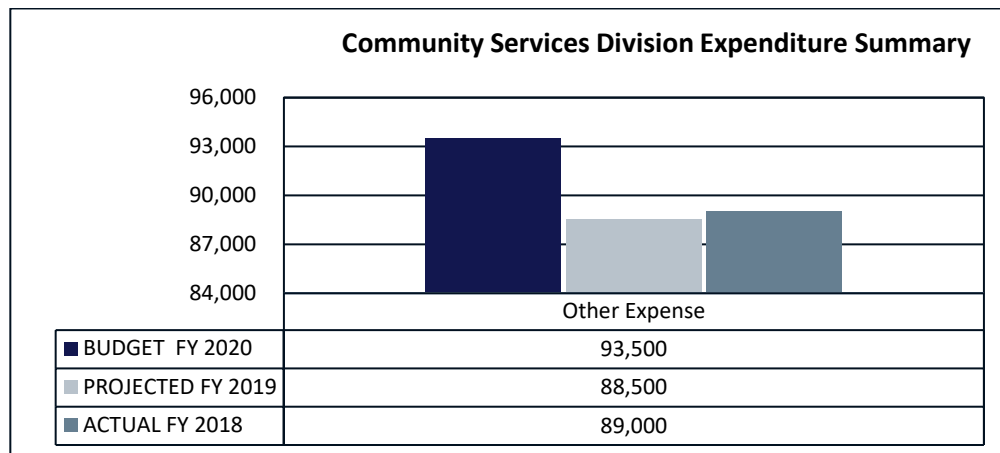
- *Personnel*: Salaries, employee benefits and pension cost
- *Services*: Maintenance and repair, service fees, information technology, professional services, membership and dues and training costs
- *Commodities*: Supplies, information technology and equipment
- *Capital*: Equipment

COMMUNITY SERVICES DIVISION

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

- Family Service of Glencoe (includes Senior Housing Aid)
- Writers Theatre
- Glencoe Youth Services
- Glencoe Junior High Project
- Glencoe Chamber of Commerce
- Glencoe Historical Society

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. Each year, a committee consisting of the Village President and two Trustees evaluate requests and make recommendations to the Board of Trustees for funding Community Grants.



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

- *Other:* Community Grants

BOARDS AND COMMISSION DIVISION

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

- Zoning Board of Appeals/Zoning Commission
- Plan Commission
- Historic Preservation Commission
- Public Safety Commission
- Community Relations Forum
- Sustainability Task Force
- Sesquicentennial Planning Group

Membership in each Commission consists of residents appointed by the Village President with the advice and consent of the Board of Trustees.

Zoning Board of Appeals/Zoning Commission

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

Plan Commission

By Village Ordinance, the Plan Commission is comprised of 10 members: four citizens appointed at large and one member each from the Library Board, Park District Board of Commissioners, School District Board of Education, Zoning Board of Appeals/Zoning Commission, Historic Preservation Commission and Village Board. The Commission reviews all proposed subdivisions and makes its recommendations to the Village Board. Additionally, it reviews the aesthetic quality of buildings proposed for construction in the area zoned for multiple family and business use.

Historic Preservation Commission

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

Public Safety Commission

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

Community Relations Forum

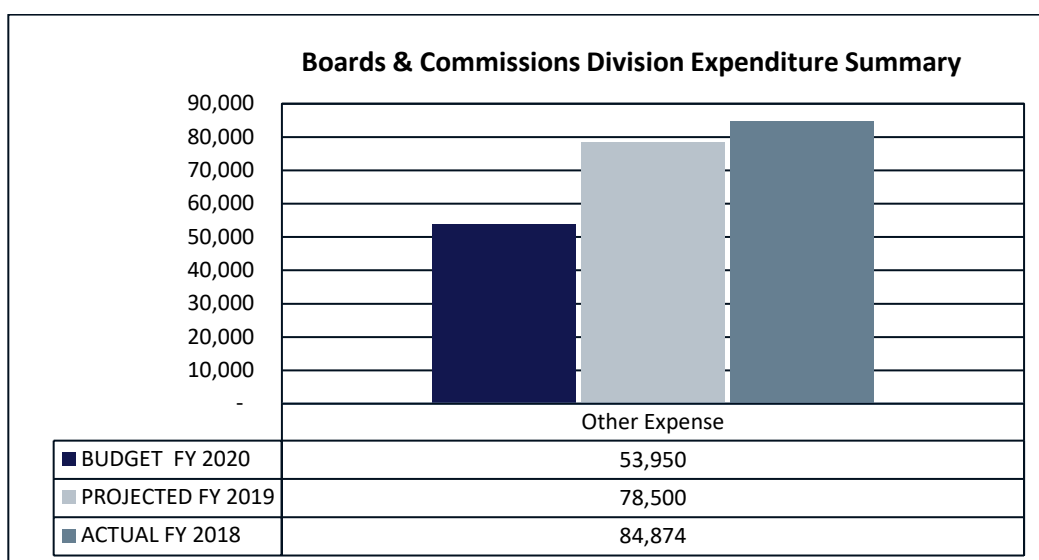
The Community Relations Forum consists of nine members who are appointed to three-year terms and acts in an advisory capacity to the Village President and Board of Trustees on human relations issues within the Village and aids the Village in facilitating public dialogue about community issues and projects.

Sustainability Task Force

By Village Ordinance, the Sustainability Task Force consists of 10 members, representing Glencoe organizations including the Library Board, Park District Board of Commissioners, School District Board of Education, Village Board and residents at large. The task force focuses on developing, promoting or recommending programs and initiatives intended to raise awareness of sustainability within the Village.

Sesquicentennial Planning Committee

As an ad hoc committee established by the Village President, the Sesquicentennial Planning Committee does not have a set number of members, but is currently comprised of nine members, with representation from the Village Board and staff, the Glencoe Historical Society and residents at large. The group of volunteers is planning a year-long celebration during calendar year 2019 to celebrate the 150th anniversary of the Village of Glencoe's incorporation.



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

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

MAJOR FISCAL YEAR 2019 ACCOMPLISHMENTS

1	Commenced implementation of the Village-wide ERP system, including extensive business process review and improvements.
2	Began implementation of the Village's Strategic Plan, conducting project management training for all team leaders and developing project charters for all Fiscal Year 2019 projects.
3	Partnered with the Finance Department to produce the Village's first Budget in Brief to better communicate the Village's budget, fee structure, Community Improvement Program and various engagement opportunities to residents.
4	Expanded the Village's employee wellness program.
5	Continued planning for the Village's sesquicentennial celebration in 2019, when the Village will celebrate 150 years since incorporation.
6	Completed a comprehensive update of the Village's personnel policies and created a new Employee Handbook.
7	Continued updates to the Village's website, which has 5,300 average active monthly users, and expansion of the Village's eNews and social media presence.
8	Expanded the Village's Coffee with the Board series to include representatives from the Village's sister community organizations, including the Glencoe Park District, District 35 and the Glencoe Public Library.
9	Entered into a retainer agreement with corporation counsel Holland & Knight to standardize billing and increase ease of access to legal advice.
10	Partnered with the Finance and Public Works departments to produce a comprehensive financing plan to accommodate capital investments for the next decade and beyond.
11	Enhanced use of mobile and cloud technology through implementing mobile devices for Public Works supervisors, adding wireless access to the Public Works Garage and began first phase of Office 365 migration.
12	Continued the Village's Information Technology security efforts by completing a major improvement to the virtual private network's security, completing the Criminal Justice Information System audit and conducting e-mail security training.

FISCAL YEAR 2020 DEPARTMENT WORK PLAN

In addition to projects identified in the Strategic Plan, the Village Manager's Office's department work plan includes projects that support the Village's Strategic Priorities, as described below.

	Project	Strategic Priority	Target Completion
1	In partnership with the Finance Department, develop electronic record retention standards and implement a Village wide document retention system.	Operational Effectiveness	Q1 2019

2	Assist the Historic Preservation Commission in drafting modifications to the Village's Historic Preservation ordinance.	Community Engagement	Q1 2019
3	Continue Office 365 migration with the second phase of users.	Operational Effectiveness	Q1 2019
4	Develop centralized document retention program by implementing Village-wide document repository software, updating the Village's document retention schedule and conducting employee training.	Operational Effectiveness	Q2 2019
5	Conduct a thorough review of all website content to ensure that information is current and easily accessible to the public.	Community Engagement	Q2 2019
6	Analyze the Village's customer service protocols and practices in order to comprehensively refocus and improve the way residents, businesses and other constituencies interact with Village staff.	Operational Effectiveness	Q2 2019
7	Partner with the Public Works Department to conduct a market analysis of solutions to assist the Village in tracking constituent services, including phone calls, walk-ins and general e-mails.	Operational Effectiveness	Q2 2019
8	Support the Public Safety Commission's entry-level Public Safety Officer and Lieutenant promotional examination processes, which will yield new eligibility lists	Organizational Development	Q2 2019
9	Consolidate mobile data and video into centralized data systems.	Operational Effectiveness	Q2 2019
10	Offer a health savings account/high deductible health plan option for employee benefits selections after developing employee education materials and an implementation plan.	Fiscal Sustainability	Q3 2019
11	Conduct an analysis of the Village's agenda packet generation software as compared to other solutions on the market and conduct a new request for proposals if necessary.	Operational Effectiveness	Q3 2019
12	Partner with Family Service of Glencoe to establish Glencoe as a dementia-friendly community through development of community education materials, staff training and partnerships with area resources and service providers.	Community Engagement	Q4 2019
13	Develop a centralized, consolidated Information Technology security strategy that incorporates the Village's existing and planned future Information Technology security projects, policies, testing, staff training and incident response plan.	Operational Effectiveness	Q4 2019
14	Implement a Village-wide sesquicentennial celebration throughout 2019 that is a fitting commemoration of the Village's 150 th anniversary of incorporation.	Community Engagement	Ongoing
15	Assist the Public Safety Department in growing a social media presence to increase visibility of the department and to build an audience in case of an emergency communication need.	Community Engagement	Ongoing

VILLAGE MANAGER'S OFFICE EXPENDITURES

Administration, Legal Services, Community Services, Boards & Commissions and Information Technology Divisions

Accounts	FY 2019 Projections as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
SALARIES					
42110 : SALARIES - REGULAR	625,234	564,376	640,867	76,491	13.55%
TOTAL SALARIES:	625,234	564,376	640,867	76,491	13.55%
FRINGE BENEFITS					
42116 : LONGEVITY BONUS	1,950	1,950	2,200	250	12.82%
42120 : SALARIES - RHS PAY	5,800	5,584	9,183	3,599	64.45%
42122 : INSURANCE OPT OUT	7,867	7,867	7,800	(67)	-0.85%
42124 : OTHER COMPENSATION	30,300	41,059	30,300	(10,759)	-26.20%
42610 : EMPLOYEE BENEFITS	43,457	43,457	51,009	7,552	17.38%
46115 : SOCIAL SECURITY ADMIN.	38,959	31,002	32,840	1,838	5.93%
46120 : MEDICARE ONLY CONTRIB.	9,115	8,669	10,080	1,411	16.28%
46125 : ILL MUNI. RET. FUND	76,670	72,530	62,262	(10,268)	-14.16%
TOTAL FRINGE BENEFITS:	214,118	212,118	205,674	(6,444)	-3.04%
SERVICES					
51140 : OFFICE EQUIPMENT MAINT.	39,000	43,020	51,920	8,900	20.69%
52120 : COMPUTER SOFTWARE MAINT	80,000	80,530	85,880	5,350	6.64%
52200 : POSTAGE	5,600	3,460	3,460	-	0.00%
52205 : TELECOM/INTERNET SERV.	106,640	106,640	99,600	(7,040)	-6.60%
52210 : PUBLISHING	9,400	9,500	10,160	660	6.95%
52220 : PUBLIC REPORTING	500	1,250	750	(500)	-40.00%
53105 : SOFTWARE SERVICES	20,000	20,200	10,200	(10,000)	-49.50%
53135 : PROFESSIONAL SERVICES	129,000	109,000	134,400	25,400	23.30%
54105 : LABOR COUNSEL	40,000	15,000	30,000	15,000	100.00%
54110 : CORPORATE COUNSEL	160,000	128,000	200,000	72,000	56.25%
54115 : VILLAGE PROSECUTOR	16,650	10,500	10,500	-	0.00%
54120 : LITIGATION COUNSEL	10,000	10,000	10,000	-	0.00%
54125 : LEGAL COUNSEL - OTHER	63,100	48,000	55,000	7,000	14.58%
55105 : MEMBERSHIPS/DUES	19,000	19,956	20,380	424	2.12%
55110 : IN SERVICE TRAINING	24,000	31,700	30,580	(1,120)	-3.53%
55120 : PUBLICATIONS	700	291	561	270	92.78%
57110 : EMPLOYMENT EXPENSE	12,300	12,800	10,200	(2,600)	-20.31%
57135 : SPECIAL EVENTS	13,340	13,340	51,340	38,000	284.86%
57140 : RECEPTIONS & CEREMONIES	10,300	8,100	8,390	290	3.58%
TOTAL SERVICES:	759,530	671,287	823,321	152,034	22.65%
COMMODITIES					
61187 : VEHICLE GAS-OIL-GREASE	245	600	-	(600)	-100.00%
62105 : MISC COMPUTER EQUIPMENT	46,500	47,000	59,000	12,000	25.53%
62115 : MISC COMPUTER SOFTWARE	-	-	20,000	20,000	N/A
66105 : VEHICLE OPERATING EXPENSE	260	600	-	(600)	-100.00%
TOTAL COMMODITIES:	47,005	48,200	79,000	30,800	63.90%
CAPITAL					
82105 : DATA PROCESSING EQUIPMENT	338,950	800,000	420,000	(380,000)	-47.50%
TOTAL CAPITAL:	338,950	800,000	420,000	(380,000)	-47.50%

Accounts	FY 2019 Projections as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
OTHER EXPENSE					
91105 : HISTORIC PRESERVATION COM	500	2,200	1,200	(1,000)	-45.45%
91130 : GRANT PROGRAMS	88,500	87,000	93,500	6,500	7.47%
92105 : PLANNING COMMISSION	28,000	28,000	1,500	(26,500)	-94.64%
92110 : ZONING BOARD OF APPEALS	1,000	1,250	1,250	0	0.00%
92120 : HUMAN RELATIONS	500	500	1,000	500	100.00%
92135 : SUSTAINABILITY INITIATIVES	11,500	11,500	12,000	500	4.35%
92140 : ECONOMIC INITIATIVES	5,000	5,000	5,000	-	0.00%
93105 : PUBLIC SAFETY COMMISSION	32,000	32,000	32,000	-	0.00%
OTHER EXPENSE:	167,000	167,450	147,450	(20,000)	-11.94%
GRAND TOTAL:	2,151,837	2,463,431	2,316,312	(147,119)	-5.97%



FISCAL YEAR 2020

WATER FUND

SECTION F



WATER FUND

FUND OVERVIEW

The Water Fund is an enterprise fund that provides resources for the operation and maintenance of the Village's water production and distribution divisions. The Public Works Department is responsible for operating the Village's water utility, which produces and distributes drinking water to all Village water customers. The Water Distribution Division is responsible for maintaining 58 miles of water main, valves and fire hydrants, while the Water Production Division is responsible for the daily maintenance and operation of the Village's Water Treatment Plant that produces the drinking water and water storage facilities that ensure and support the delivery of an adequate volume and pressure of water for customer needs. The water main replacement improvements recommended and included this year are included in the 2016 Water Distribution System Plan.



As an enterprise fund of the Village, with revenue generated solely through water sales, the Water Fund provides the financial resources for maintenance and operation of the Village's water production and distribution systems. This system begins with an intake pipe at the Glencoe shoreline and extending 3,300 feet into Lake Michigan. Water is taken in and processed at Village's Water Treatment Plant (located on Glencoe Beach) which has the capacity to produce up to 8,000,000 gallons of water per day. Average daily production totals about 1,600,000 gallons per day, or approximately 185 gallons per person/per day. Peak consumption is nearly three times the average day.

The Water Plant was originally constructed in 1928, and has been expanded and maintained diligently and thoughtfully for the last 90 years. A complex system for filtering and purifying water assures that water distributed through the system for the use and consumption of Glencoe residents and businesses is of the highest quality. As a public water utility, the Water Plant's operation is subject to rigorous, routine testing and monitoring to ensure the water produced complies with U.S. Environmental Protection Agency (EPA) requirements. The results of the annual Water Quality Consumer Confidence Report reflect the commitment to produce safe, high-quality drinking water as the Glencoe water utility met every standard for over 100 contaminants tested for each year.

The Water Plant laboratory is certified by the Illinois Department of Public Health to perform bacteriological and chemical analysis. The water undergoes testing at least every four hours at the water plant and is monitored by various State agencies 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.

Treated water produced by the Water Plant is pumped into a distribution system, which consists of 58 miles of water main of various sizes ranging from 4 inches to 16 inches. In addition, the distribution system is served by a 0.5 million gallon (MG) elevated tank located on Frontage Road, and a 2 MG underground reservoir located

near the Water Plant. The Village commissioned a Water Distribution System Plan in 2016 that evaluated the overall performance of the existing water distribution system, and identified necessary improvements to address deficiencies based on system pressures, fire flow availability and reliability. The Water Distribution System Plan included a 20year plan that prioritized water main replacement and other improvements totaling over \$25 million. This plan is being used for planning purposes for water distribution system improvements. The plan also includes a recommendation for the relocation of the elevated tank to a location east of the Skokie Lagoons.

In light of this significant need in infrastructure as well as day-to-day operations costs, a comprehensive rate analysis was conducted during Fiscal Year 2018 and a revised rate structure was integrated into the Fiscal Year 2019 Budget. A nine percent increase in water rates has been included in the Fiscal Year 2020 budget in accordance with recommendations made in the rate analysis.

DIVISION FUNCTIONS

Water Distribution

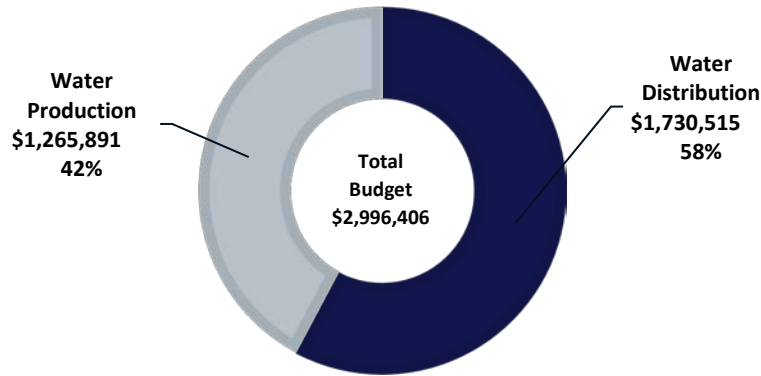
- Regular and emergency maintenance for 58 miles of water main
- Maintenance of 505 fire hydrants
- Installation and maintenance of 3,060 residential and commercial water meters
- Water meter reading services
- Water main replacement and other capital improvement projects

Water Production

- Produce and maintain quality drinking water in sufficient quantity
- Supply water to the entire Village through the Village's 58 miles of water main
Provide pressure to meet consumer needs with minimal 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
- Illinois Department of Natural Resources
- U.S. Environmental Protection Agency

BUDGET EXPENDITURE SUMMARY

The Fiscal Year 2020 Budget includes \$2,996,406 in expenditures in the Water Fund, which is \$241,036 or 8.7% more than last year.



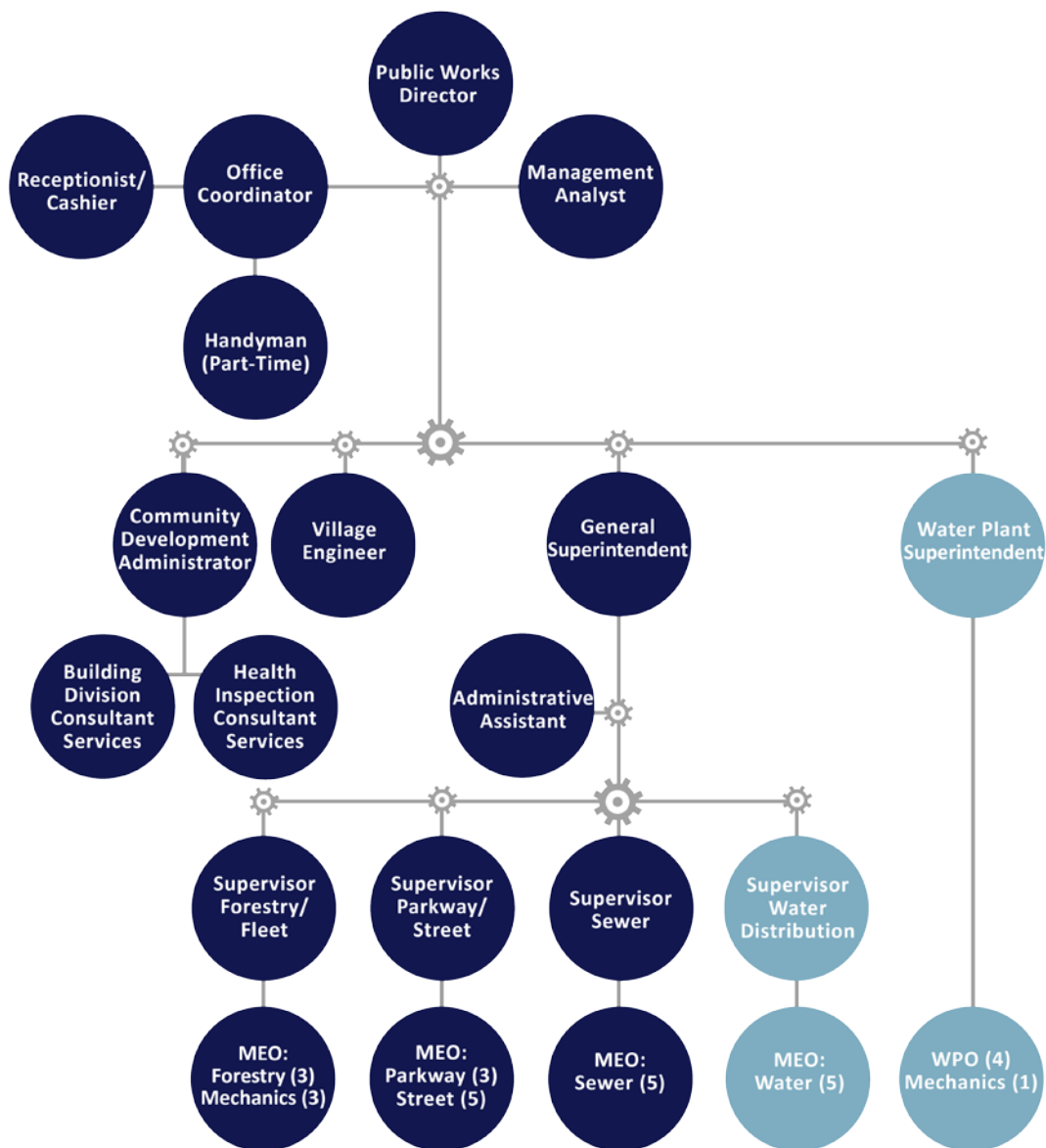
	Water Distribution Division	Water Production Distribution	Total	Approved FY 2019	% Change from Budget
Personnel	644,692	736,912	1,381,604	1,409,715	-2.0%
Services	131,172	237,815	368,987	361,839	2.0%
Commodities	91,321	77,494	168,815	147,974	14.1%
Subtotal	867,185	1,052,221	1,919,406	1,919,528	-0.01%
Debt Service	174,660	190,000	364,660	174,660	108.8%
Capital	665,000	23,670	688,670	615,000	12.0%
Other Financing Use	23,670	-	23,670	46,182	-48.7%
Subtotal	863,330	213,670	1,077,000	835,842	28.9%
Grand Total	1,730,515	1,265,891	2,996,406	2,755,370	8.7%

Highlighted requests in the Fiscal Year 2020 budget include:

- **Water Meter Replacement:** The budget includes funds to continue the replacement of failed residential water meters while beginning the evaluation of comprehensive Village-wide meter replacement program utilizing smart meter technology.
- **Clear Well Inspection:** The budget includes \$25,000 to inspect and clean the 2 MG reservoir, and the north and south clear wells. These inspections and cleanings will allow the Village to assess the current conditions of the reservoir and clear wells, identify if additional maintenance is required, and will aid in the assessment of the Water Treatment Plant in accordance with the Village's Strategic Plan.
- **Fire Hydrants:** There are more than 500 fire hydrants in the water distribution system. Annual maintenance for operations is conducted each spring through the hydrant flushing program, while the maintenance of the exterior of the hydrants is managed through regular fire hydrant painting. Included in the Fiscal Year 2020 Budget is \$6,500 for year two of a five-year phased program to re-paint 20% of the fire hydrants annually.

- **Water Plant Intake Pipe:** The Water Plant draws raw water from Lake Michigan through an intake pipe that extends 3,300 feet out from the shoreline. As a follow-up to the emergency cleaning of the intake pipe in 2017, plans were developed to upgrade the deteriorated wood and steel grates installed over the end of the intake pipe cones. The Fiscal Year 2020 Budget includes \$25,000 for the installation of new hinged stainless steel grates for each of the six cones at the end of the intake pipe. The proposed replacement grates will prevent adherence of zebra mussels and expedite and simplify future cleaning and maintenance on the intake cones.
- **Water Rate Analysis Implementation:** Continue to implement the adopted rate increases in Fiscal Year 2020 to cover proposed operation and capital expenditures. Water Fund revenues have also been adjusted to reflect the increased rates.

PERSONNEL RECOMMENDATIONS



There are currently six full-time employees in the Water Distribution Division.

AUTHORIZED FULL-TIME POSITIONS	FY 2018	FY 2019	PROPOSED FY 2020
Water Distribution Supervisor	1	1	1
Maintenance Equipment Operator	4	5	5
TOTAL FULL-TIME	5	6	6

There are currently six full-time employees in the Water Production Division.

AUTHORIZED FULL-TIME POSITIONS	FY 2018	FY 2019	PROPOSED FY 2020
Water Plant Superintendent	1	1	1
Water Plant Operators	4	4	4
Mechanic	1	1	1
TOTAL FULL-TIME	6	6	6

The Fiscal Year 2020 Budget for the Water Fund maintains the staffing levels from the previous year, which includes one Maintenance Equipment Operator position transferred from the Garbage Fund as a result of outsourcing garbage and recycling collection services.

STRATEGIC PLAN RECOMMENDATIONS

The Fiscal Year 2020 Strategic Plan-related requests for the Water Fund include the following:

- Water System Study
- TOTAL:** \$50,000
\$50,000

COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATIONS

The Fiscal Year 2020 Capital Plan for the Public Works Department Water Fund includes the following:

- Water Main Replacement \$615,000
Longwood Avenue – Hawthorn Avenue to south end of road
Lincoln Drive – Crescent Drive to east end of road
Euclid Avenue – Woodlawn Avenue to south end of road
 - Water Plant SCADA System Carryover and VFD Replacement \$190,000
 - Water System Study¹ \$50,000
- TOTAL:** **\$855,000**

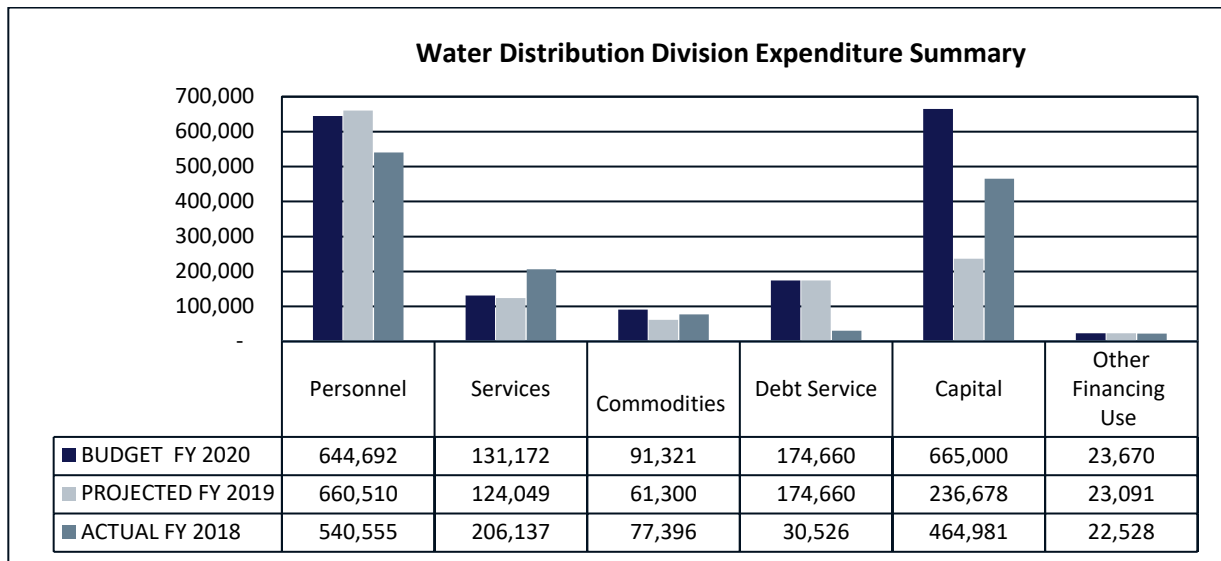
¹ Please note, this project is also included in the Strategic Plan.

DIVISION DETAIL

WATER DISTRIBUTION DIVISION

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

The Water Distribution Division's Fiscal Year 2020 budget is \$1,730,515. Below is the review of the expenditures for the Water Distribution Division.



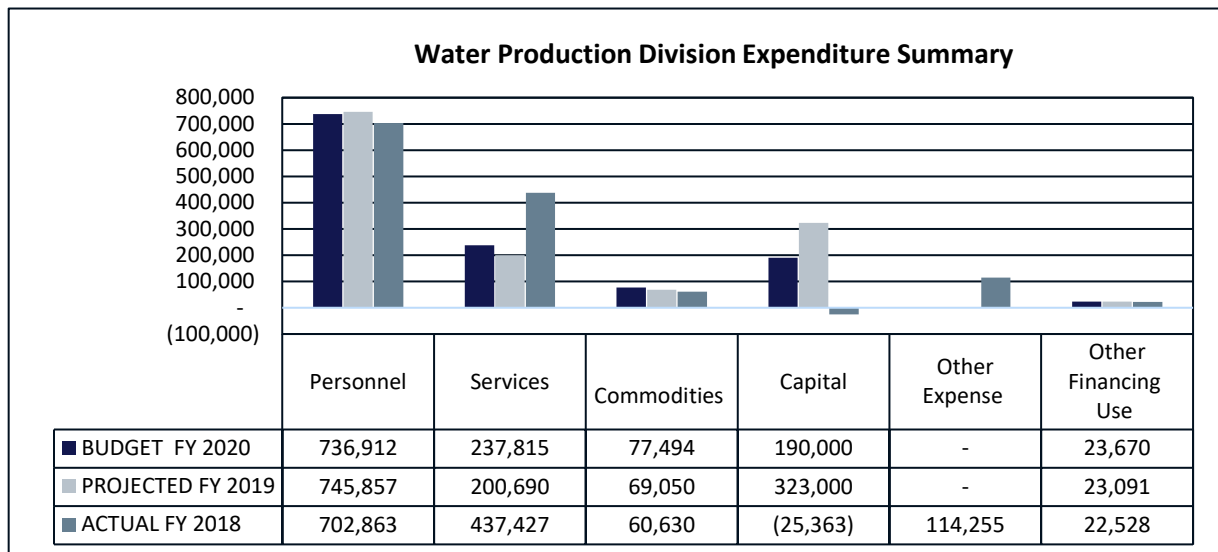
Water Distribution Division Account Class Description:

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

WATER PRODUCTION DIVISION

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

The Water Production Division's Fiscal Year 2020 budget is \$1,265,891. 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 and supplies, vehicle operating expense, equipment, uniforms, tool purchase and repair
- *Capital*: Vehicles, WTP process equipment and plant improvements
- *Other Financing Use*: Management services

MAJOR FISCAL YEAR 2019 ACCOMPLISHMENTS

1	Completed a water main replacement on Whitebridge Hill Road (Sheridan Road to east end) comprised of 273 linear feet of 6-inch pipe, and Dell Place service improvements.
2	Continued to manage Cross Connection Control Program utilizing a third-party service provider.
3	Completed the installation of a master meter system at the Water Plant.
4	Initiated a valve turning program that will identify valves that are in need of repair or replacement.
5	Implemented the recommended water rate increases in Fiscal Year 2019 to cover proposed operating and capital expenditures.
6	Completed the selection and procurement process for a contractor for the Water Plant SCADA system development and implementation.
7	Completed the installation of rotational surface wash arms on filters 5 and 6 which replaced the fixed surface wash arms.
8	Completed Phase I of the fire hydrant painting maintenance program; sandblasted and painted 100 fire hydrants.

FISCAL YEAR 2020 DEPARTMENT WORK PLAN

In addition to projects identified in the Strategic Plan, the Public Works department work plan relating to the Water Fund includes projects that support the Village's Strategic Priorities, as described below.

	Project	Strategic Priority	Target Completion
1	Continue to implement the adopted rate increases in Fiscal Year 2020 to cover proposed operating and capital expenditures.	Financial Sustainability	Ongoing, 2019
2	Continue to manage a consistent valve turning program that will identify valves that are in need of repair or replacement.	Operational Effectiveness	Ongoing, 2019
3	Complete water main replacement on Longwood Avenue – Hawthorn Avenue to south end of road, Lincoln Drive – Crescent Drive to east end of road, and Euclid Avenue – Woodlawn Avenue to south end of road.	Infrastructure Replacement	Q3 2019
4	Complete the system development and implementation process for the SCADA system at the Water Plant; replace four variable frequency drive units.	Infrastructure Replacement	Q4 2019
5	Continue the hydrant flushing program, and complete Phase II of the fire hydrant painting maintenance program.	Operational Effectiveness	Q3 2019
6	Commence the evaluation of comprehensive Village-wide water meter replacement program utilizing smart meter technology.	Operational Effectiveness	Q3 2019

WATER FUND EXPENDITURES
Distribution and Production Divisions

Accounts	FY 2019 Projections as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
SALARIES					
42110 : SALARIES - REGULAR	892,376	900,700	921,571	20,871	2.32%
42310 : OVERTIME	72,500	59,748	55,359	(4,389)	-7.35%
TOTAL SALARIES:	964,876	960,448	976,930	16,482	1.72%
FRINGE BENEFITS					
42116 : LONGEVITY BONUS	16,925	23,975	17,875	(6,100)	-25.44%
42118 : SAFETY PAY	-	1,450	-	(1,450)	-100.00%
42120 : SALARIES - RHS PAY	13,849	13,123	12,316	(807)	-6.15%
42124 : OTHER COMPENSATION	28,360	28,362	26,959	(1,403)	-4.95%
42610 : EMPLOYEE BENEFITS	183,957	183,957	174,270	(9,687)	-5.27%
46115 : SOCIAL SECURITY ADMIN.	62,000	62,000	62,033	33	0.05%
46120 : MEDICARE ONLY CONTRIB.	14,500	14,500	14,507	7	0.05%
46125 : ILL MUNI. RET. FUND	121,900	121,900	96,714	(25,186)	-20.66%
TOTAL FRINGE BENEFITS:	441,491	449,267	404,674	(44,593)	-9.93%
SERVICES					
51125 : STATION REPAIRS	10,000	10,000	15,500	5,500	55.00%
51130 : GROUNDS MAINTENANCE	1,500	1,500	1,500	-	0.00%
51140 : OFFICE EQUIPMENT MAINT.	-	500	-	(500)	-100.00%
51145 : RADIO EQUIPMENT MAINT.	-	250	150	(100)	-40.00%
51150 : CHEMICAL FEED EQUIP. R/M	1,000	1,000	1,000	-	0.00%
51180 : GENERAL EQUIPMENT R/M	10,310	10,310	10,010	(300)	-2.91%
51185 : FIRE HYDRANT R/M	450	-	-	-	N/A
51190 : DIESEL MOTORS R/M	500	500	500	-	0.00%
51245 : PUMP REPAIR	750	750	750	-	0.00%
51255 : METER REPAIRS AND INSTALL	2,500	2,500	2,000	(500)	-20.00%
51260 : MAINT. OF WATER TOWER	25,500	25,500	25,500	-	0.00%
51270 : LEASE OF OVERHEAD WIRE	2,900	2,900	2,900	-	0.00%
51275 : LAB EQUIPMENT R/M	3,700	3,700	1,700	(2,000)	-54.05%
51277 : INTAKE R/M	36,100	50,000	25,000	(25,000)	-50.00%
51280 : WATER MAIN - EMERGENCIES	20,000	20,000	20,000	(0)	0.00%
51285 : REPAIR SERV PIPES/FITTING	30,000	35,000	30,000	(5,000)	-14.29%
51290 : SHOP REPAIRS	250	500	300	(200)	-40.00%
52165 : DRY CLEANING SERVICES	3,799	3,800	3,972	172	4.53%
52170 : DATA SERVICES	4,840	4,840	13,840	9,000	185.95%
52195 : CREDIT CARD FEES	6,850	4,500	4,500	(0)	0.00%
52200 : POSTAGE	4,100	4,250	4,200	(50)	-1.18%
52205 : TELECOM/INTERNET SERV.	12,100	11,050	10,650	(400)	-3.62%
52210 : PUBLISHING	1,000	1,000	500	(500)	-50.00%
52260 : METRO. WATER RECLAM. DIST	8,000	16,000	12,000	(4,000)	-25.00%
52265 : DUMPING FEES	7,000	9,900	9,000	(900)	-9.09%
52270 : ELECTRICAL - LIGHT/AC	80,000	80,000	80,000	0	0.00%
52275 : NATURAL GAS	8,000	8,000	8,000	-	0.00%
53115 : AUDITING SERVICES	200	300	300	-	0.00%

Accounts	FY 2019 Projections as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
53125 : ENGINEERING SERVICES	-	5,000	25,000	20,000	400.00%
53130 : LABORATORY SERVICES	5,800	5,800	5,800	0	0.00%
53160 : PLUMBING INSPECTIONS	8,500	10,000	10,200	200	2.00%
53180 : VOG MANAGEMENT SERVICES	46,182	46,182	47,340	1,158	2.51%
55105 : MEMBERSHIPS/DUES	-	500	500	-	0.00%
55110 : IN SERVICE TRAINING	5,000	5,900	5,900	0	0.00%
56105 : PUBLIC LIABILITY INSUR.	23,590	23,589	35,315	11,726	49.71%
56110 : INSURANCE DEDUCTIBLES	500	2,500	2,500	-	0.00%
TOTAL SERVICES:	370,921	408,021	416,327	8,306	2.04%
COMMODITIES					
61110 : MATERIALS	8,000	8,000	8,000	-	0.00%
61165 : SUNDRY	2,200	2,200	2,200	-	0.00%
61170 : OFFICE SUPPLIES	1,000	2,000	2,000	-	0.00%
61180 : SHOP SUPPLIES	10,500	3,000	3,000	-	0.00%
61185 : GASOLINE-OIL-GREASE	2,000	2,450	2,450	-	0.00%
61187 : VEHICLE GAS-OIL-GREASE	5,400	5,400	5,400	-	0.00%
61195 : TREATMENT CHEMICALS	44,700	44,724	46,044	1,320	2.95%
61215 : GENERAL PLANT SUPPLIES	2,500	2,500	2,500	-	0.00%
61220 : LAB EQUIPMENT/SUPPLIES	12,500	12,500	22,900	10,400	83.20%
62120 : WATER METER	-	15,000	28,621	13,621	90.81%
62125 : MISC. HYDRANT REPLACEMENT	23,000	23,500	27,500	4,000	17.02%
62130 : MISC EQUIPMENT	3,000	4,500	3,500	(1,000)	-22.22%
62135 : SAFETY EQUIPMENT	6,000	13,000	2,500	(10,500)	-80.77%
64105 : UNIFORMS/WORK CLOTHING	2,100	2,250	2,250	-	0.00%
65105 : TOOL PURCHASE/REPAIR	5,000	3,500	3,500	-	0.00%
66105 : VEHICLE OPERATING EXPENSE	2,450	3,450	6,450	3,000	86.96%
TOTAL COMMODITIES:	130,350	147,974	168,815	20,841	14.08%
DEBT SERVICE					
74020 : LOAN PAYMENT	174,660	174,660	174,660	-	0.00%
TOTAL DEBT SERVICE:	174,660	174,660	174,660	-	0.00%
CAPITAL					
82120 : SMALL TOOLS & EQUIPMENT	323,000	380,000	190,000	(190,000)	-50.00%
83105 : AUTOS-TRUCKS-TRACTORS	72,500	75,000	-	(75,000)	-100.00%
84115 : WATER SYSTEM IMPROVEMENTS	164,178	160,000	615,000	455,000	284.38%
84120 : CIP WATER SYSTEM IMPROVEMENTS	-	-	50,000	50,000	N/A
TOTAL CAPITAL:	559,678	615,000	855,000	240,000	39.02%
GRAND TOTAL:	2,641,976	2,755,370	2,996,406	241,036	8.75%



FISCAL YEAR 2020

MOTOR FUEL TAX FUND

SECTION G



MOTOR FUEL TAX FUND

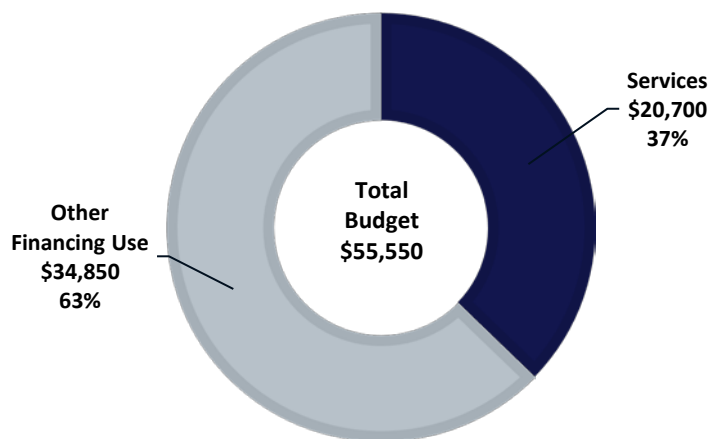
FUND OVERVIEW

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

The Village of Glencoe's use of MFT Fund revenue is restricted to the maintenance of streets and support of the ongoing maintenance of the street resurfacing program.

BUDGET EXPENDITURE SUMMARY

The MFT Fiscal Year 2020 Budget request includes \$55,550 in expenditures, which is an overall decrease of \$27,150 or 32.83% from the Fiscal Year 2019 Budget. The decrease in overall expenditures is mostly attributable to a deliberate delay in capital expenditures (which will allow resources to accumulate in this fund) and the transfer of a small amount of capital expenditures to the General Fund.



STRATEGIC PLAN RECOMMENDATIONS

There are no budgetary funds allocated in the Fiscal Year 2020 Budget related to the MFT Fund.

PERSONNEL RECOMMENDATIONS

There are no personnel budgeted in the MFT Fund.

COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATIONS

The MFT Fund budget does not include any capital expenditures for Fiscal Year 2020.

MAJOR FISCAL YEAR 2019 ACCOMPLISHMENTS

1	Completed the Traffic Signal LED upgrade and received \$10,540 in grant funding from the ComEd Energy Efficiency Program.
2	Complete approximately 20,000 lineal feet of thermoplastic pavement marking striping.

FISCAL YEAR 2020 DEPARTMENT WORK PLAN

In addition to projects identified in the Strategic Plan, the MFT work plan includes projects that support the Village's Strategic Priorities, as described below.

	Project	Strategic Priority	Target Completion
1	Complete the Temple Court parking lot pavement rejuvenation.	Infrastructure Replacement	Q3 2019

MOTOR FUEL TAX FUND EXPENDITURES

Accounts	FY 2019 Projections as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
SERVICES					
51195 : CRACK SEALING REPAIRS	25,000	25,000	20,000	(5,000)	-20.00%
52125 : BANKING FEES	700	700	700	-	0.00%
TOTAL SERVICES:	25,700	25,700	20,700	(5,000)	-19.46%
CAPITAL					
86115 : CIP STREET LIGHTS	23,000	23,000	-	(23,000)	-100.00%
TOTAL CAPITAL:	23,000	23,000	-	(23,000)	-100.00%
OTHER FINANCING USE					
94110 : TRANSFER TO GENERAL FUND	34,000	34,000	34,850	850	2.50%
TOTAL OTHER FINANCING USE:	34,000	34,000	34,850	850	2.50%
GRAND TOTAL:	82,700	82,700	55,550	(27,150)	-32.83%



FISCAL YEAR 2020

DEBT SERVICE FUND

SECTION H



DEBT SERVICE FUND

FUND OVERVIEW

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

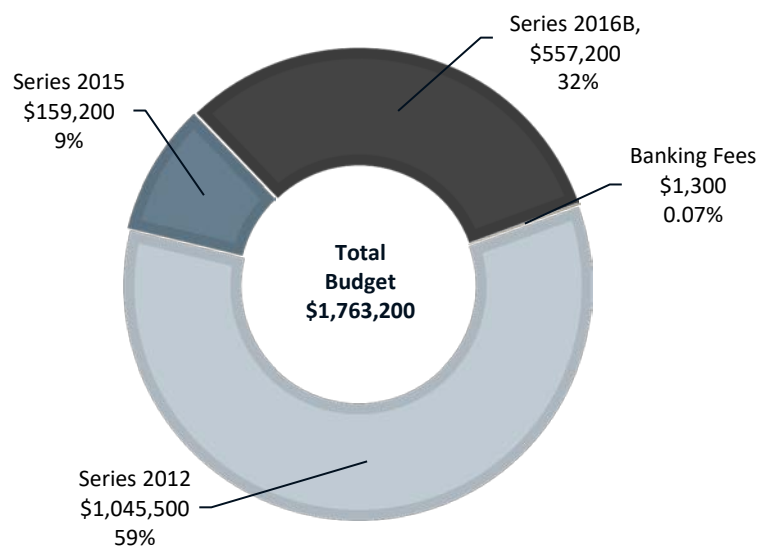
As a non-home rule municipality, the Village has the ability to issue General Obligation Bonds with the majority approval of voters through a referendum. Additionally, the Village may issue a limited amount (one half of 1% of our equalized assessed value [EAV]) of General Obligation Bonds for non-water related improvements.

The Fiscal Year 2020 Budget includes three outstanding issuances requiring debt service payments, all of which were issued following a voter-approved referendum. These include:

- 2012 Series - \$8,550,000 original issuance
- 2015 Series - \$5,000,000 original issuance
- 2016B Series - \$5,000,000 original issuance

BUDGET EXPENDITURE SUMMARY

The Debt Service Fund Fiscal Year 2020 Budget request includes \$1,763,200 for principal and interest owed on the General Obligation Bonds Series 2012, 2015 and 2016B, which will be offset by property tax revenue.



At the end of Fiscal Year 2019, total General Obligation Bonds outstanding (not including interest) will be \$17.6 million. Following scheduled payments in Fiscal Year 2020, the total outstanding General Obligation Bonds will be \$16.3 million. Please note, the final payment on General Obligation Bonds issued in 2009 will be made in Fiscal Year 2019. A summary of the Village's outstanding debt is below.

Fiscal Year 2019					
<u>Year</u>	<u>Original Issue</u>	<u>Beginning Balance</u>	<u>Issuances</u>	<u>Retirements</u>	<u>Ending Balance</u>
2009	7,400,000	1,185,000	-	1,185,000	-
2012	8,550,000	8,550,000	-	-	8,550,000
2015	5,000,000	5,000,000	-	-	5,000,000
2016	4,555,000	4,555,000	-	470,000	4,085,000
	25,505,000	19,290,000	-	1,655,000	17,635,000

Fiscal Year 2020					
<u>Year</u>	<u>Original Issue</u>	<u>Beginning Balance</u>	<u>Issuances</u>	<u>Retirements</u>	<u>Ending Balance</u>
2012	8,550,000	8,550,000	-	860,000	7,690,000
2015	5,000,000	5,000,000	-	-	5,000,000
2016	4,085,000	4,085,000	-	475,000	3,610,000
	17,635,000	17,635,000	-	1,335,000	16,300,000

The Village can legally issue debt (including General Obligation and Revenue Bonds) in an amount not to exceed 10% of the assessed property value within the Village. The Village's debt limit is estimated to be \$96.6 Million as of February 28, 2020. At that time, the Village will have \$16.3 million in debt applicable to the limit, which would leave an available debt margin of \$80.3 million.

Types of Debt

General Obligation Bonds

General Obligation Bonds are a form of borrowing that is completed by a sale of bonds that are guaranteed by the full faith and credit of the Village (which is the Village's entire taxing authority). Most General Obligation Bond debt issuances would require referendum approval unless 1) debt is issued with a pledge of alternate revenues (such as water revenue, golf revenue, or sales taxes) or 2) debt is otherwise issued using the Village's limited tax authority.

Revenue Bonds

Revenue Bonds are a form of borrowing in which the Village issues bonds that are guaranteed by a revenue stream, or part of a revenue stream. Bonds with a partial guarantee are referred to as Alternate Revenue Bonds, which are tied to a specific revenue stream. In the event that specific revenue stream is exhausted, the Village may then levy a property tax to generate funding for payments on the outstanding debt. Debt issued in the form of Revenue Bonds *may* require a referendum, but only in the event a petition was filed to compel a referendum. The Village does not currently have any outstanding Revenue Bonds.

Limited Taxing Authority Bonds

The Village also has the ability to borrow through a bond issuance under its limited tax authority. This authority is based upon the amount of property tax extension used to pay for non-referendum debt payments prior to

the enactment of the State’s tax cap legislation (which was enacted over 30 years ago). The law provides that this non-referendum extension can be replaced without an additional referendum, and the allowable amount is increased annually by the same percentage as that imposed by the Property Tax Extension Limitation Law (PTELL). During Fiscal Year 2019 the Village’s allowable limited debt property tax extension can be \$579,855.

The Village is able to issue this type of debt, up to one half of one percent of the Village’s EAV, to be paid through this non-referendum authority. As of Fiscal Year 2019, that maximum amount that could be issued under this authority is \$4.8 million (the Village can then pay up to \$579,855 annually towards retirement of those bonds).

STRATEGIC PLAN RECOMMENDATIONS

There are no budgetary funds allocated in the Fiscal Year 2020 Budget related to the Debt Service Fund

PERSONNEL RECOMMENDATIONS

There are no personnel budgeted in the Debt Service Fund.

COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATIONS

Based on the proposed CIP, the forecast assumes additional bond financing through referendum requests in March 2020 and 2024, in addition to proposing self-sustaining, Alternate Revenue Bond financing for water system improvements in calendar years 2020 and 2023.

MAJOR FISCAL YEAR 2019 ACCOMPLISHMENTS

1	The final payment on the Series 2009 General Obligation Bonds was completed.
2	A proposed debt financing plan was developed in conjunction with the proposed CIP.

FISCAL YEAR 2020 DEPARTMENT WORK PLAN

In addition to projects identified in the Strategic Plan, the Debt Service Fund work plan includes projects that support the Village’s Strategic Priorities, as described below.

	Project	Strategic Priority	Target Completion
1	Based on the proposed CIP, the forecast assumes additional bond financing through referendum request in March 2020 and 2024, in addition Alternate Revenue Bond financing water system improvements in calendar years 2020 and 2023	Financial Sustainability	Q4 2019

DEBT SERVICES FUND EXPENDITURES

Accounts	FY 2019 Projections as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
SERVICES					
52125 : BANKING FEES	1,525	1,300	1,300	0	0.00%
TOTAL SERVICES:	1,525	1,300	1,300	0	0.00%
DEBT SERVICE					
71105 : PRINCIPAL ON BONDS	1,655,000	1,813,700	1,335,000	(478,700)	-26.39%
72010 : INTEREST ON BONDS	466,795	308,545	425,400	116,855	37.87%
73010 : BOND ISSUANCE/MAINT EXP	2,130	1,680	1,500	(180)	-10.71%
TOTAL DEBT SERVICES	2,123,925	2,123,925	1,761,900	(362,025)	-17.05%
GRAND TOTAL:	2,125,450	2,125,225	1,763,200	(362,025)	-17.03%



FISCAL YEAR 2020

BOND CONSTRUCTION FUND

SECTION I



BOND CONSTRUCTION FUND

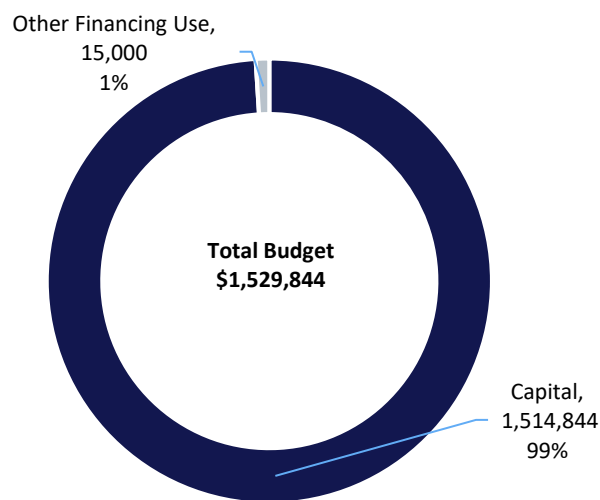
FUND OVERVIEW

The Bond Construction Fund is a governmental fund that exists for the purpose of aggregating resources to complete infrastructure improvements and large-scale capital projects. These projects are largely funded by General Obligation bonds and any interest earned on the respective bond proceeds.

BUDGET EXPENDITURE SUMMARY

The Fiscal Year 2020 Budget includes a carryover of \$314,844 for completion of the 2018 Storm Sewer Outfall Improvement. As a result of the award of the project in late 2018, completion of the proposed work at South Avenue and final restoration at Aspen Lane, Sylvan Road and South Avenue was carried over to the spring of 2019. All work is expected to be completed by May 2019 and will be entirely funded from remaining bond proceeds. In addition, a \$1,200,000 placeholder for Tudor Court Streetscape Improvements has been included. The proposed improvements are supported by a primary recommendation of the Downtown Plan, adopted in 2016, to “Consider ‘special environment’ streetscape treatments to enhance the primary retail core area and the special nature of the arts core emerging on Tudor Court.” Funding for these improvements has not yet been determined, however, the budget includes a corresponding revenue placeholder to account for any future financing.

Lastly, included is a \$15,000 transfer to the Debt Service Fund for remaining funds from the Washington Place Special Service Area (SSA). The remaining funds will be utilized towards payment of outstanding bonds related to the SSA, and a corresponding amount will be credited back to the Washington Place residents in the current Fiscal Year.



STRATEGIC PLAN RECOMMENDATIONS

There are no budgetary dollars allocated in the Fiscal Year 2020 Strategic Plan related to the Bond Construction Fund.

PERSONNEL RECOMMENDATIONS

There are no personnel budgeted in the Bond Construction Fund.

COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATION

The Bond Construction budget includes a \$314,844 carryover from Fiscal Year 2019 Budget for the completion of the Storm Sewer Outfall Improvement and \$1,200,000 placeholder for Tudor Court Streetscape Improvements.

BOND CONSTRUCTION FUND EXPENDITURES

Accounts	FY 2019 Projections as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
SERVICES					
53140 : ADMINISTRATIVE SERVICES	530	-	-	-	N/A
TOTAL SERVICES:	530	-	-	-	N/A
CAPITAL					
85105 : CIP SEWERS	450,000	450,000	-	(450,000)	-100.00%
85115 : CIP STORM SEWER	500,000	500,000	314,844	(185,156)	-37.03%
86105 : CIP STREETS	125,000	125,000	1,200,000	1,075,000	860.00%
87105 : CIP SIDEWALKS	200,000	200,000	-	(200,000)	-100.00%
TOTAL CAPITAL:	1,275,000	1,275,000	1,514,844	239,844	18.81%
OTHER FINANCING USE					
94105 : TRANSFER TO DEBT SERVICE FUND	-	-	15,000	15,000	N/A
TOTAL OTHER FINANCING USE:	-	-	15,000	15,000	N/A
GRAND TOTAL:	1,275,530	1,275,000	1,529,844	254,844	19.99%



FISCAL YEAR 2020

COMMUNITY IMPROVEMENT PROGRAM

SECTION J



COMMUNITY IMPROVEMENT PROGRAM (CIP) OVERVIEW

In line with the Village's strategic priority of infrastructure replacement, staff members across all departments collaborate on an on-going 10-Year Community Improvement Program (CIP). The CIP is a working document that allows the Village to map out priorities for investing in the Village's infrastructure (including water production and distribution systems, storm and sanitary sewer systems, facilities, sidewalks, streets, curbs and gutters) as well as capital equipment (such as squad cars, ambulances and Public Works vehicles).

Best practices and the Village's budgetary policies set out the basic guidelines under which the CIP is prepared. Each year, proposed projects in the CIP are brought forth to the Village Board as part of the budget discussion, based on needs and available resources.

CIP PROGRAM TYPE CATEGORIES

Capital and infrastructure projects are organized in the 10-Year CIP by the following categories:

STREETS

46 centerline miles

The Village manages street maintenance resurfacing improvements based on a variety of factors, including ongoing visual inspection, the Pavement Condition Rating and the timing of other underground utility projects in proximity to streets in need of repair. Street improvements are generally financed through accumulated resources in the Motor Fuel Tax Fund, General Fund reserves or debt financing. Annual expenditures on street repair vary from year to year, but the Community Improvement Program includes annual spending of \$200,000 to \$600,000 based on need and the timing of referenda-approved bonds that may be utilized to fund future projects.

SIDEWALKS/PATHS

70 miles

Annual funding of the sidewalk program provides for replacement of deteriorated residential sidewalks, restoration of downtown modular brick pavers and maintenance of the Green Bay Trail bike paths. The Fiscal Year 2020 Budget includes several of the recommended improvements included in the recently completed Active Transportation Plan, which will assist in the continuity of sidewalks and bike paths throughout the Village.

STORM SEWERS

70 miles

The Village's design standard for storm sewer improvements is targeted to address identified flooding locations, which are constructed to handle a hundred-year storm event. Funding is allocated to provide for maintenance and repair of the existing system, including cleaning and televising, manhole and inlet repairs and replacement of failed storm sewer sections. Major enhancements to the storm sewer system will be primarily funded through debt financing and General Fund reserves.

Sanitary sewer funding is allocated to provide for ongoing maintenance including lining of sanitary sewer mains and manholes, spot repairs, and replacement of damaged main segments. The 10-year CIP anticipates project costs that will comply with the Illinois Environmental Protection Agency and the Metropolitan Water Reclamation District's mandate to line the entire system over the next twenty years. Maintenance and enhancements to the sanitary sewer system will be primarily funded through increases to user charges, debt financing and General Fund reserves.

WATER TREATMENT PLANT AND DISTRIBUTION SYSTEM**58 miles of water mains**

The Village's water treatment plant was constructed in 1928, and expanded in 1954. Maintenance and upgrades to the plant facility and distribution system are essential to the water utility's sustained operation. The CIP includes a \$50,000 placeholder for an initial water system feasibility study to assist in determining the best course of action for water production and distribution in the long term. Annual funding for water main replacements and rehabilitation varies from year to year, between \$615,000 and \$2,205,000, based on the size and length of the water main segments identified for upgrade and replacement.

FACILITIES

As part of the ongoing development of the community improvement plan and identified strategic plan initiative, the Village is developing a facilities rating tool to assist in planning maintenance, repairs, and optimal usage of municipal facilities. The Fiscal Year 2020 Budget includes ongoing maintenance and repair for the Village Hall, Public Works Facility, and Public Safety areas.

VEHICLE FLEET AND EQUIPMENT

The Village maintains a conservative inventory of vehicles, equipment, and information technology hardware/software. An analysis of current and historical operating costs has produced an optimal replacement age/schedule for each of the vehicles in the Village's fleet, however, replacement requests are reevaluated each year. Investments in technology are analyzed based on the expectation of improving information flow and productivity. Wherever possible, vehicles and equipment are retained beyond their original estimated useful life to ensure as much value for the dollar is derived as possible.

FISCAL YEAR 2020 CIP RECOMMENDATIONS OVERVIEW

The Fiscal Year 2020 Budget includes \$4,006,144 in recommended improvements, which are outlined below.

GENERAL			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP2806	Building Improvement	Fire Bay Doors and Openers	\$35,000
CIP1020	Building Improvement	Public Safety Kitchen Renovation	\$50,000
CIP1204	Building Improvement	Council Chambers Upgrade – Phase I	\$25,000
CIP1021	Equipment	Parking System Program Improvements	\$125,000
CIP3110	Equipment	Phase II Facility Safety Upgrades	\$150,000
CIP3095	IT Systems	Enterprise Resource Planning Program	\$420,000
CIP1043	Sidewalks	Downtown Sidewalk Paver Restoration	\$100,000
CIP1042	Sidewalks	Residential Sidewalk Maintenance - Area 3	\$125,000
CIP1027	Signs/Public ROW	Downtown Gateway/Wayfinding Signs	\$70,000
CIP1040	Street Lights	Commuter Parking Lot Improvement	\$80,000
CIP1023	Vehicle	Patrol Vehicle Replacement # 654	\$52,000
CIP2803	Vehicle	2-1/2 Ton Dump Body & Drop In Salter #40	\$35,000
CIP1035	Vehicle	1/2 Ton Pickup Truck #35	\$44,300
CIP1041	Sewer- Sanitary	Sanitary Sewer Rehab-IICP (Area 1, Year 3)	\$325,000
GENERAL FUND TOTAL			\$1,636,300

WATER FUND			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP1116	Water Main	Water Systems Study	\$50,000
CIP1115	Water Main	Water Main Replacements - Euclid Avenue, Lincoln Drive, and Longwood Avenue	\$615,000
CIP1113	Equipment	Phase II SCADA System/ Variable Frequency Drives	\$190,000
WATER FUND TOTAL			\$855,000

BOND CONSTRUCTION FUND			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP2810	Storm Sewer	Storm Sewer Outfall Improvement (FY 19 Carryover)	\$314,844
CIP2806	Streets	Tudor Court Street/Streetscape Improvements	\$1,200,000
BOND CONSTRUCTION FUND TOTAL			\$1,514,844



VILLAGE OF GLENCOE

Community Improvement Program

Fiscal Year 2020 - Calendar Year 2029

Community Improvement Program Listing

Program Type		Funding Source	Program Item Name	Total 10-Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
CIP2810	Storm Sewer	Bond Construction	Storm Sewer Outfall Improvement (Carryover from Fiscal Year 2019)	314,844	314,844									
CIP2806	Streets	Bond Construction	Tudor Court Street/Streetscape Improvements	1,200,000	1,200,000									
CIP1025	Building Improvement	General	Public Works Garage (Admin) Roof Replacement	60,000	-	60,000								
CIP1056	Building Improvement	General	Public Works Garage Heating System Upgrade	50,000	-		50,000							
CIP1057	Building Improvement	General	SE Village Hall Roof Replacement	75,000	-		75,000							
CIP2806	Building Improvement	General	Fire Bay Doors And Openers (3) - TBD	35,000	35,000									
CIP1020	Building Improvement	General	Public Safety Kitchen Renovation	50,000	50,000									
CIP2807	Building Improvement	General	Apparatus Floor Mezzanine Structure/Storage	50,000	-	50,000								
CIP1204	Building Improvement	General	Council Chambers Upgrade - Phase 1 Design (2020); Phase 2 (2021)	125,000	25,000	100,000								
CIP1021	Equipment	General	Parking System Program Improvements - Phase Approach	125,000	125,000									
CIP1029	Equipment	General	Firearms Replacement	22,000	-			22,000						
CIP1031	Equipment	General	Cardio Defib Monitor	40,000	-		40,000							
CIP1040	Equipment	General	Rescue Boat Replacement	50,000	-					50,000				
CIP2803	Equipment	General	Mobile Radio Replacement	75,000	-							37,500	37,500	
CIP2802	Equipment	General	Portable Radio Replacement	360,000	-							180,000	180,000	
CIP1037	Equipment	General	Asphalt Patch Roll-Off Body - (In lieu of replacement of Unit #30)	36,000	-	36,000								
CIP1008	Equipment	General	Leaf Vacuum Replacement #68 (2021), #67(2022), #70 (2023), #69 (2024), #71 (2027)	273,000	-	50,000	52,000	56,000	57,000			58,000		
CIP3000	Equipment	General	Asphalt Roller #50	40,000	-						40,000			
CIP1094	Equipment	General	Brush Chipper	78,000	-						78,000			
CIP3001	Equipment	General	Stump Grinder	-	-									
CIP3095	IT Systems	General	Enterprise Resource Planning Program - Year 2	502,600	420,000	82,600								
CIP1205	IT Systems	General	Virtual Desktop Infrastructure Implementation	80,000	-	80,000								
CIP1213	IT Systems	General	Infrastructure Routing Equipment	60,000	-			30,000						30,000
CIP1214	IT Systems	General	Infrastructure Switching Equipment	75,000	-		25,000		25,000				25,000	
CIP1204B	IT Systems	General	Storage Area Network (San) Replacement	35,000	-					35,000				
CIP1204C	IT Systems	General	Server Hardware Refresh	70,000	-					70,000				
CIP1043	Sidewalks	General	Downtown Sidewalk Paver Restoration	100,000	100,000									
CIP1042	Sidewalks	General	Residential Sidewalks - Area 3	125,000	125,000									
CIP1027	Signs/Public Right-of-Way	General	Downtown Gateway/Wayfinding Signs	70,000	70,000									
CIP3002	Signs/Public Right-of-Way	General	Monument Gateway Signs (5) - Phase	300,000	-					150,000	150,000			
CIP1040	Street Lights	General	Commuter Parking Lot Light Improvement	335,000	80,000	95,000	160,000							
CIP1022	Vehicle	General	Patrol Vehicle Replacement #652 - Defer to 2021	155,000	-	47,000				51,000				57,000
CIP1023	Vehicle	General	Patrol Vehicle Replacement #654	161,000	52,000				52,000				57,000	
CIP1024	Vehicle	General	Deputy Chief Admin Vehicle Replacement #656 - Defer to 2021	101,000	-	47,000						54,000		
CIP1019	Vehicle	General	Unmarked Patrol Vehicle Replacement #655	102,000	-		46,000						56,000	
CIP1025	Vehicle	General	Public Safety Director Vehicle Replacement #658	104,000	-		48,000						56,000	
CIP1026	Vehicle	General	Patrol Vehicle Replacement #660	160,000	-	49,000				53,000				58,000
CIP1027	Vehicle	General	CSO Vehicle Replacement #688	107,000	-	49,000								58,000
CIP3094	Vehicle	General	Chassis Replacement on Ambulance A30R	150,000	-			150,000						
CIP1034	Vehicle	General	Patrol Vehicle Replacement #665	30,000	-		30,000							
CIP1035	Vehicle	General	Patrol Vehicle Replacement #650	104,000	-		49,000				55,000			
CIP1032	Vehicle	General	Patrol Vehicle Replacement #662	105,000	-		50,000				55,000			
CIP1033	Vehicle	General	Deputy Chief Admin Vehicle Replacement #651	106,000	-		50,000						56,000	
CIP1037	Vehicle	General	Patrol Vehicle Replacement #653	107,000	-			51,000				56,000		
CIP1038	Vehicle	General	Patrol Vehicle Replacement #657	107,000	-			51,000				56,000		
CIP1039	Vehicle	General	Unmarked Vehicle Replacement #663	107,000	-			51,000				56,000		
CIP1046	Vehicle	General	CSO Vehicle Replacement #698	57,000	-							57,000		
CIP1047	Vehicle	General	Rescue Squad Pumper S30	650,000	-					650,000				
CIP1050	Vehicle	General	Ambulance Replacement A30	400,000	-							400,000		
CIP1050	Vehicle	General	Fire Engine E30	-	-									
CIP2803	Vehicle	General	2-1/2 Ton Stainless Steel Dump Body & Drop In Salter #40	35,000	35,000									
CIP1035	Vehicle	General	1/2 Ton Pickup Truck #35	44,300	44,300									
CIP1036	Vehicle	General	Skid Steer Loader #48	60,000	-	60,000								
CIP1033	Vehicle	General	2-1/2 Ton Dump Truck Chassis #40	110,000	-		110,000							
CIP1053	Vehicle	General	2-1/2 Ton Truck #42	150,000	-	150,000								



VILLAGE OF GLENCOE

Community Improvement Program

Fiscal Year 2020 - Calendar Year 2029

Community Improvement Program Listing

Program Type		Funding Source	Program Item Name	Total 10-Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
CIP1061	Vehicle	General	PW Administrative Vehicle #7	25,000	-		25,000							
CIP1044	Vehicle	General	Sidewalk Tractor #54	117,000	-		117,000							
CIP1032	Vehicle	General	Six Wheel Dump Truck Chassis #20	150,000	-		150,000							
CIP1013	Vehicle	General	3/4 Ton Pickup Truck #44	55,000	-			55,000						
CIP3005	Vehicle	General	1-1/2 Ton Truck #15	62,000	-			62,000						
CIP1071	Vehicle	General	Aerial Truck #29	103,500	-			103,500						
CIP1070	Vehicle	General	Sidewalk Tractor #55	124,000	-			124,000						
CIP1072	Vehicle	General	Grappler Truck #37	125,000	-			125,000						
CIP1054	Vehicle	General	1-1/2 Ton Truck #12	65,000	-				65,000					
CIP1078	Vehicle	General	1-1/2 Ton Truck #31	65,000	-				65,000					
CIP1077	Vehicle	General	2-1/2 Ton Dump #41	164,000	-				164,000					
CIP1085	Vehicle	General	3/4 Ton Pick-Up Truck #14	50,000	-					50,000				
CIP3006	Vehicle	General	Sidewalk Tractor #56	58,000	-					58,000				
CIP1086	Vehicle	General	1-1/2 Ton Truck #24	67,000	-					67,000				
CIP1083	Vehicle	General	2-1/2 Ton Truck #38	173,000	-					173,000				
CIP1084	Vehicle	General	65-Ft Aerial Truck #9	238,000	-					238,000				
CIP1092	Vehicle	General	2 1/2 Ton Body Dump Truck #39	175,000	-						175,000			
CIP1098	Vehicle	General	Front End Loader #45	200,000	-							200,000		
CIP2801	Vehicle	General	Front End Loader #46	210,000	-								210,000	
CIP3006	Vehicle	General	PW Administration Vehicle #610	30,000	-									30,000
CIP3007	Vehicle	General	Street Sweeper #32	-	-									
CIP3008	Vehicle	General	Backhoe TBD	-	-									
CIP3110	Equipment	IRMA Reserves	Phase II Village Facility Security Upgrades - Discussion w/ VB	150,000	150,000									
CIP1105	Equipment	MFT	Traffic Signal Controller Modifications	25,000	-	25,000								
CIP1106	Street	MFT	Street Improvement	1,800,000	-		600,000			600,000			600,000	
CIP1043	Sidewalks	Referendum Bonds	Downtown Sidewalk Paver Restoration	450,000	-	105,000	110,000	115,000	120,000					
CIP1059	Sidewalks	Referendum Bonds	Residential Sidewalks	1,500,000	-		600,000		300,000		300,000		300,000	
CIP3111	Street	Referendum Bonds	Street Resurfacing Improvements	4,000,000	-			2,000,000				2,000,000		
CIP1041	Sewer-Sanitary	Sewer Charges	Sanitary Sewer Rehab-IICP (Area 1, Year 3)	325,000	325,000									
CIP1048	Vehicle	Sewer Charges	Sewer Vacall Truck #25	433,000	-	433,000								
CIP1045	Vehicle	Sewer Charges	Sewer Camera Truck #22	30,000	-		30,000							
CIP3008	Vehicle	Sewer Charges	Sewer Jet #23	190,000	-									190,000
CIP1050	Sewer-Sanitary	Sewer Charges/Bond	Sanitary Sewer Rehab-IICP	3,425,000	-	200,000	400,000	400,000	250,000	450,000	450,000	275,000	500,000	500,000
CIP1047	Sewer-Storm	Sewer Charges/Bond	Storm Water Drainage Improvements	5,800,000	-	600,000	100,000	200,000	3,550,000	250,000	350,000	250,000	250,000	250,000
CIP1044	Equipment	TBD	Emergency Weather Siren Replacement (CY 2025 Mandate)	480,000	-					480,000				
CIP3009	Sidewalks	TBD	Green Bay Trail Crossing Improvements at Hazel Avenue	110,000	-	110,000								
CIP1128	Building Improvement	Water	Replace Flat Roofs	50,000	-				50,000					
CIP1122	Building Improvement	Water	Concrete Rehab	85,000	-				85,000					
CIP1132	Building Improvement	Water	Replace Elevated Tank Mixer	20,000	-					20,000				
CIP1129	Building Improvement	Water	Stucco/Tuckpointing Water Plant	150,000	-					150,000				
CIP3010	Building Improvement	Water	Replace Hydraulic Valve Operators	150,000	-							150,000		
CIP1151	Building Improvement	Water	UV Disinfection System - WP	120,000	-									120,000
CIP1116	Water Main	Water	Water Systems Study	50,000	50,000									
CIP1113	Equipment	Water	WP Scada System/Replace Variable Frequency Drives - Phase II SCADA	190,000	190,000									
CIP1117	Equipment	Water	Replace Pumps And Motors-Low Lift 1 and 2	35,000	-	35,000								
CIP1144	Equipment	Water	Replace Pumps And Motors-High Lift	40,000	-	40,000								
CIP1141	Equipment	Water	Rehab Filters 5 & 6	100,000	-		100,000							
CIP1121	Equipment	Water	Replace Dehumidification System	35,000	-			35,000						
CIP1133	Equipment	Water	Contaminant Early Detection System	160,000	-						160,000			
CIP1143	Equipment	Water	Filter Air Scour System	50,000	-								50,000	
CIP3015	Vehicle	Water	Ford Transit Van #4	20,000	-		20,000							
CIP1135	Vehicle	Water	3/4 Ton Pickup #1	55,000	-			55,000						
CIP1136	Vehicle	Water	1-Ton Utility Truck Replacement #3	58,000	-			58,000						
CIP1142	Vehicle	Water	PW Administrative Vehicle #8	25,000	-				25,000					
CIP1147	Vehicle	Water	3/4 Ton Utility Truck #2	45,000	-						45,000			



Program Type		Funding Source	Program Item Name	Total 10-Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
CIP1115	Water Main	Water	Water Main Replacements - Euclid Avenue, Lincoln Drive, and Longwood Avenue	615,000	615,000									
CIP3105	Equipment	Water	Residential Water Meters	2,465,000	-	493,000	493,000	493,000	493,000	493,000				
CIP1125	Water Main	Water Revenue Bonds	Water Main Replacements	9,690,600	-	815,000	1,128,000	572,000	1,575,000	2,205,000	1,063,000	690,000	755,000	887,600
CIP1138	Water Main	Water Revenue Bonds	Elevated Tank 0.75 Mg	5,000,000	-			5,000,000						
GRAND TOTAL:				48,206,844	4,006,144	3,811,600	4,658,000	9,808,500	6,876,000	6,293,000	2,921,000	4,519,500	3,132,500	2,180,600

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VILLAGE OF GLENCOE

Community Improvement Program

Fiscal Year 2020 - Calendar Year 2029

Community Improvement Program Summary

Program	Total 10-Year CIP	CIP Year									
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Building Improvements	1,020,000	110,000	210,000	125,000	-	135,000	170,000	-	150,000	-	120,000
IT Systems	822,600	420,000	162,600	25,000	30,000	25,000	105,000	-	-	25,000	30,000
Equipment	4,829,000	465,000	679,000	685,000	606,000	550,000	1,023,000	278,000	275,500	267,500	-
Public Right-of-Way	370,000	70,000	-	-	-	-	150,000	150,000	-	-	-
Sanitary Sewer	3,750,000	325,000	200,000	400,000	400,000	250,000	450,000	450,000	275,000	500,000	500,000
Storm Sewer	6,114,844	314,844	600,000	100,000	200,000	3,550,000	250,000	350,000	250,000	250,000	250,000
Sidewalks	2,285,000	225,000	215,000	710,000	115,000	420,000	-	300,000	-	300,000	-
Streets	7,000,000	1,200,000	-	600,000	2,000,000	-	600,000	-	2,000,000	600,000	-
Street Lights	335,000	80,000	95,000	160,000	-	-	-	-	-	-	-
Vehicles	6,324,800	131,300	835,000	725,000	885,500	371,000	1,340,000	330,000	879,000	435,000	393,000
Water Main	15,355,600	665,000	815,000	1,128,000	5,572,000	1,575,000	2,205,000	1,063,000	690,000	755,000	887,600
Total	\$ 48,206,844	\$ 4,006,144	\$ 3,811,600	\$ 4,658,000	\$ 9,808,500	\$ 6,876,000	\$ 6,293,000	\$ 2,921,000	\$ 4,519,500	\$ 3,132,500	\$ 2,180,600

SUMMARY BY FUNDING

Funding Source	Total 10-Year CIP	CIP Year									
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
General Fund	8,680,400	1,126,300	905,600	1,077,000	880,500	428,000	1,645,000	553,000	1,154,500	677,500	233,000
Water Fund	4,518,000	855,000	568,000	613,000	641,000	653,000	663,000	205,000	150,000	50,000	120,000
Bond Construction Fund	1,514,844	1,514,844	-	-	-	-	-	-	-	-	-
Motor Fuel Tax Fund	1,825,000	-	25,000	600,000	-	-	600,000	-	-	600,000	-
Referendum Bonds ⁽¹⁾	5,950,000	-	105,000	710,000	2,115,000	420,000	-	300,000	2,000,000	300,000	-
Bonds (sewer projects) ⁽²⁾	3,626,341	-	581,055	-	-	3,045,286	-	-	-	-	-
Water Revenue Bonds ⁽³⁾	14,690,600	-	815,000	1,128,000	5,572,000	1,575,000	2,205,000	1,063,000	690,000	755,000	887,600
TBD	590,000	-	110,000	-	-	-	480,000	-	-	-	-
Sewer Charges	6,576,659	325,000	651,945	530,000	600,000	754,714	700,000	800,000	525,000	750,000	940,000
IRMA Reserves - TBD	235,000	185,000	50,000	-	-	-	-	-	-	-	-
Total	\$ 48,206,844	\$ 4,006,144	\$ 3,811,600	\$ 4,658,000	\$ 9,808,500	\$ 6,876,000	\$ 6,293,000	\$ 2,921,000	\$ 4,519,500	\$ 3,132,500	\$ 2,180,600

NOTES

⁽¹⁾ Referendum Bonds to be issued in 2021 and 2024

⁽²⁾ Bonds for sewer projects not subsidized by sewer charges

⁽³⁾ Water Revenue Bonds included the Elevated Tank in 2023



VILLAGE OF GLENCOE

Community Improvement Program

Fiscal Year 2020 - Calendar Year 2029

Community Improvement Program Summary

Program	Total 10-Year CIP	CIP Year									
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029

OTHER ITEMS FOR CONSIDERATION

Program	Project Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Building Improvement	Golf Clubhouse			5,000,000							
Building Improvement	Water Plant Upgrade - Approx. \$50M (In 2031)										
Building Improvement	Public Works Garage - Approx. \$10M										
Total		-	-	5,000,000	-	-	-	-	-	-	-



FISCAL YEAR 2020

COMMUNITY IMPROVEMENT PROGRAM

GENERAL FUND

FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Vehicle Replacement	Project Type:	Vehicle
Department:	Public Safety	Project Manager:	Auxiliary Services Lieutenant
Cost:	\$52,000	Account(s):	12-405-405-83105
Funding Source:	Fund Balance	Fund(s):	General
Strategic Priority:	Operational Effectiveness	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

Squad 654 is a 2016 Ford Explorer assigned to the Patrol Division.

Replacement Recommendation:

Squad 654 is a heavily used vehicle with over 100,000 miles and has reached the end of its useful life. This vehicle has not experienced any major component failures, so it has been readily available on a daily basis for patrol use. However, due to the high mileage, maintenance staff anticipates that drivetrain and mechanical failures will be likely as the vehicle approaches 150,000 miles at time of rotation. To avoid unexpected maintenance costs and increased fuel costs associated with higher mileage vehicles, staff feels it would be prudent to be proactive with the vehicle rotation schedule. This schedule helps meet the service needs of the public and operational needs of the department.



SQUAD 654 MAINTENANCE HISTORY	2016 Ford Explorer	Vehicle Class Average
Total Miles (or Hours)	100,960 miles	55,577 miles
Estimated Miles at Time of Rotation	151,440 miles	N/A
Time Out of Service	N/A	N/A
Repair Hours (lifetime)	109 hours	102 hours
Parts and Labor Cost (lifetime)	\$7,982.20	\$7,112.60

Staff is recommending replacement of this vehicle with a 2019/20 Ford Explorer. The Explorer has appropriate storage capacity for all the gear carried by public safety officers, which includes structural firefighting personal protection, mobile computer systems, radios, firearms and EMS equipment. During inclement weather months, the SUV is the preferred vehicle of public safety officers for safe driving.

Strategic Plan:

This project is related to the strategic priority of operational effectiveness. The vehicle provides a reliable and mechanically sound pursuit-rated vehicle, which is relied upon for safe patrol operations and service delivery. Proactive replacement is consistent with an established goal to anticipate and reduce the likelihood of breakdown for high-mileage vehicles used in police patrol.

Segment:	N/A
Replacement of:	Squad 654
Expected useful life:	04 years



FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Phase 2 Village Facility Security Upgrades	Project Type:	Building Improvement
Department:	Public Safety	Project Manager:	Deputy Chief
Cost:	\$150,000	Account(s):	12-405-405-82150
Funding Source:	TBD (<i>IRMA Excess Surplus</i>)	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

Phase 2 of the Village Facility Security Upgrades will include the central business district, Hubbard Woods Plaza, and the Metra train station. Phase 2 equipment will include high resolution IP cameras, network video recorders with remote access capability, Ethernet-based card readers with complete standby power for card readers, attendant software and an annual maintenance contract.

Replacement Recommendation:

Over the last year, staff evaluated its building security needs to develop a comprehensive phased approach to upgrading Village building security systems. As a result, staff issued a request for proposals and awarded a contract to Forest Security to provide Phase 1 measures which included enhanced video surveillance, key card access control, and fire and burglar alarm enhancement to Village facilities in Fiscal Year 2019. In an effort to extend enhanced security measures to high-traffic public areas in Glencoe, staff recommends Phase 2 measures which will include installation of video surveillance cameras covering the central business district, Hubbard Woods Plaza and the Metra train station as well as key card access for the train station in Fiscal Year 2020.

By enhancing the access and video surveillance of the downtown business district, Hubbard Woods Plaza, and the Metra train station, the Public Safety Department will have the ability to remotely monitor public spaces to ensure the safety and security of residents and visitors to the community.

Strategic Plan:

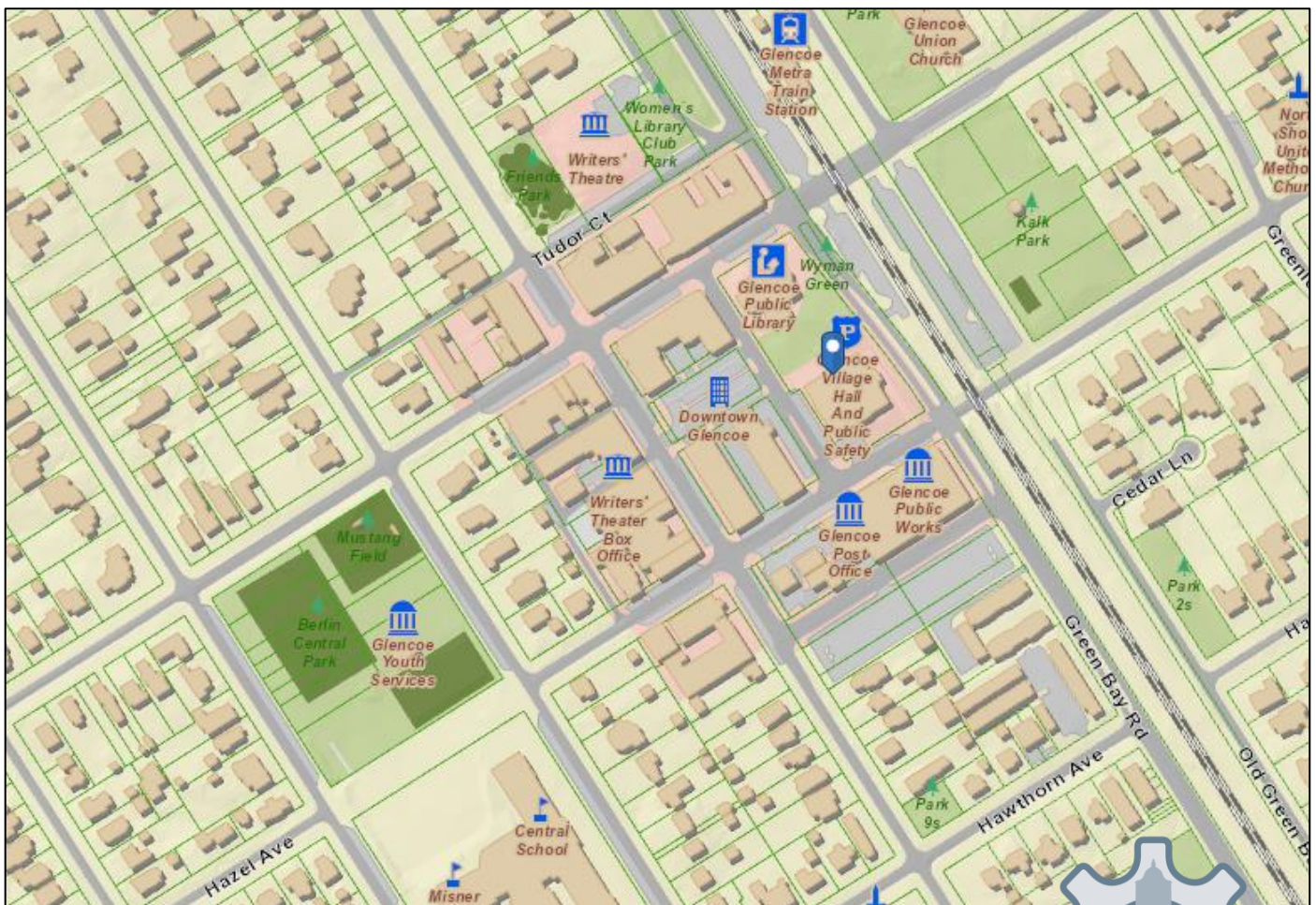
This project is related to the strategic priorities of infrastructure replacement, commercial vitality and operational effectiveness as described above.

Segment:	N/A
Replacement of:	Legacy equipment of varying age
Expected useful life:	20 years

Below: Hubbard Woods Plaza (left); Metra station (right)



Below: Downtown business district



FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Fire Bay Doors and Openers	Project Type:	Building Improvement
Department:	Public Safety	Project Manager:	Auxiliary Services Lieutenant
Cost:	\$35,000	Account(s):	12-305-340-81115
Funding Source:	Fund Balance	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The Public Safety Department uses three vehicle bays to house fire engines and ambulances. Each fire bay is accessed through an overhead door system, consisting of three separate retractable garage doors and mechanical openers. The doors protect the fire house from unauthorized entry and weather.

Replacement Recommendation:

The existing doors and openers have been in operation for over 32 years. Replacement parts are no longer readily available for the openers and the doors are constructed of wood and glass, making them extremely heavy. The doors are too heavy to lift manually when the openers and/or the springs break. Heavy equipment is then required to open the doors to allow access to the fire vehicles and equipment, causing delays or inability to respond to emergency fire and medical services calls. The current doors do not have any safety features that would stop the downward motion should a person walk through the door as it is closing. For these reasons, staff recommends proactively replacing the doors and openers to ensure reliability and operational readiness.



In keeping with the goal of making the Village Hall a more secure facility, the new doors will enhance security by placing the windows further up on the door making it more difficult to gain unauthorized access, while still providing ample light to the fire bays. In the event that there is an issue with opening the doors electronically, the new doors will be much lighter, so they can be opened manually without using heavy machinery.

Strategic Plan:

This project is related to the strategic priority of infrastructure replacement. New doors will increase security and enhance operational readiness for emergency services.

Segment:	N/A
Replacement of:	Three fire bay doors and mechanical openers
Expected useful life:	30 years



FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Public Safety Kitchen Renovation	Project Type:	Building Improvement
Department:	Public Safety	Project Manager:	Auxiliary Services Lieutenant
Cost:	\$50,000	Account(s):	12-305-340-81115
Funding Source:	Fund Balance	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The Public Safety Department provides living space for 24-hour fire shift employees, which includes a kitchen, day room, dormitories and locker rooms. The kitchen provides a full-service workspace for meal preparation and dining. The kitchen also serves as the meal and break room for police and administrative personnel on a daily basis.

Replacement Recommendation:

The Public Safety kitchen area has not been renovated in over 20 years, except for appliances that have been repaired or replaced when necessary. The stove's flame elements have deteriorated and the oven provides inconsistent and inaccurate heat. The stove's ventilation system is also in need of repair. Several of the storage cabinets are in disrepair. The existing microwave ovens were manufactured in 1999 and are approaching the end of their useful lives. The water pressure and drainage is inadequate as the low pressure does not allow proper water flow through the dishwasher. In addition, the low pressure causes the ice making machine to fail, which has required replacement parts and repairs. The floor coverings are mismatched and are coming up in certain places, especially near the sink and dishwasher. Gaps between the cabinets and interior and exterior walls, floor and pipes create openings that allow rodent and insect infestation, which requires professional pest control and eradication measures. In light of the deficiencies as described above, staff recommends a comprehensive kitchen renovation.

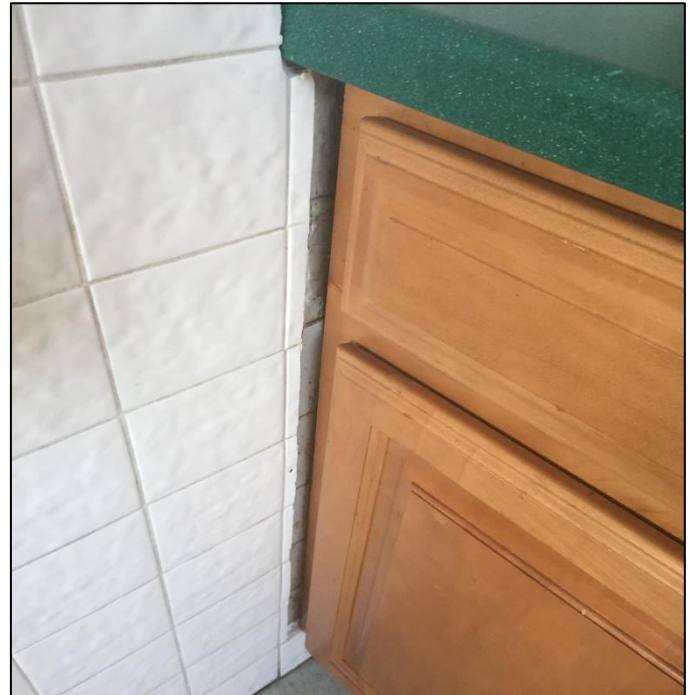
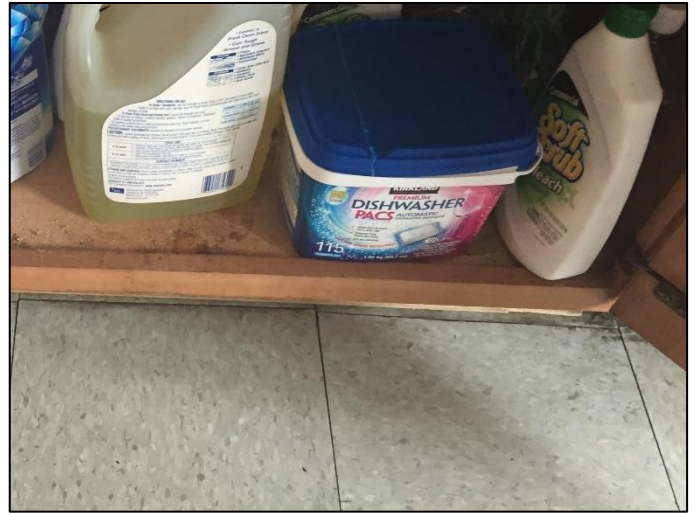
The proposed renovation will include new cabinets, appliances, countertops, plumbing and electrical service. Local vendors or joint purchasing may be utilized, if available.

This renovation will provide an essential function for employees on the 24-hour shift. An updated kitchen will also improve the living and working conditions for all department personnel.

Strategic Plan:

This project is related to the strategic priority of infrastructure replacement by updating and replacing outdated or damaged appliances and utilities.

Segment:	N/A
Replacement of:	Existing Public Safety kitchen
Expected useful life:	25 years



FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Parking System Program Improvements	Project Type:	Equipment
Department:	Public Safety	Project Manager:	Support Services Lieutenant
Cost:	\$125,000	Account(s):	12-405-405-82160
Funding Source:	Fund Balance	Fund(s):	General
Strategic Priority:	Operational Effectiveness	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The Village maintains commuter, business district and street parking areas to facilitate transportation throughout Glencoe. To manage the system, the Village collects fees from motorists for parking in the commuter parking lots. The Village currently offers commuters the ability to buy daily, quarterly and annual passes. Commuters can purchase parking permits at Village Hall, online or by mail. Commuters may also use the coin box at the train station, which allows commuters to pay for a daily parking space. Business district parking areas are free, but have time limitations to ensure parking turnover.

Community Service Officers (CSOs) conduct foot and vehicle patrol in all parking areas to enforce parking regulations. Timed and permit parking areas are physically monitored, which is labor-intensive and inefficient. Coin box parking fees are monitored and collected daily and manually counted and processed. General parking enforcement is a manual process – vehicles/permits are individually checked, vehicles parked in time limited areas are manually timed, citations are issued and manually entered into a database and fines are collected in person or online. The coin box at the train station is over 20 years old and in a state of disrepair.

Replacement Recommendation:

Staff is recommending automation of parking control operations to increase compliance with parking restrictions, reduce staff time in processing permits and citations, to eliminate confusion regarding the various permit options and to increase enforcement consistency and efficiency. Proposed enhancements will include: 1) a kiosk that will be installed at the train station, 2) a pass through software solution to allow commuters to purchase permits and/or pay parking fees via the internet or a smartphone, 3) enforcement vehicle mounted license plate readers and 4) electronic ticket writing devices.

The new technology will improve customer service by offering the convenience of electronic payment and permitting, potentially increasing compliance with parking regulations. The vehicle mounted license plate readers will compare vehicle and parking permit/compliance data with the system software in real time. Vehicles in compliance will be verified instantly and those vehicles in non-compliance will be issued citations automatically. CSOs will be able to monitor all parking areas while driving, rather than on foot, thus increasing coverage and efficiency to ensure consistent enforcement efforts in all parking areas. Electronic citations will automatically populate the collections database and initiate the payment process, eliminating manual entry and collection practices. In the end, a seamless process for permitting, enforcement and collections will be coordinated through one software solution with significant reductions in manual processes.

Strategic Plan:

This project is related to the strategic priority of operational effectiveness and the program will transition from a manual to an automated system. This project will also support the strategic priority of financial sustainability by reducing the labor required to manage the parking program while increasing efficiency and uniform enforcement.

Segment: N/A
Replacement of: Legacy software and manual process
Expected useful life: 10 years

Below: Example of the proposed vehicle mounted license plate readers (left); example of the proposed parking kiosk (right)



Below: Current commuter parking lot coin box



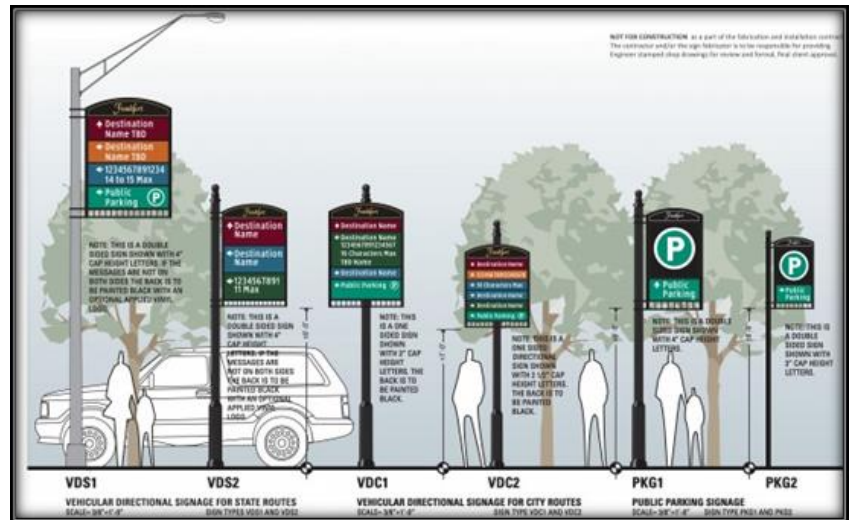
FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Downtown Gateway/Wayfinding Signs	Project Type:	Signs
Department:	Public Works	Project Manager:	Community Development Administrator
Cost:	\$70,000	Account(s):	12-305-336-81140
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Economic Development

PROJECT SUMMARY

Asset Description:

The Village's sign inventory in the downtown business district currently only includes street, regulatory and traffic control signs. The Downtown Plan (approved in 2016) and Strategic Plan (approved in 2018) include recommendations for the installation of gateway signs to draw traffic into the downtown business district and wayfinding signage within the downtown to help residents, employees and visitors identify and locate points of interest in the downtown, including parking.

**Replacement Recommendation:**

The wayfinding sign program will be a permanent installation of directional signage, information kiosks and gateway features within and surrounding the downtown district. This is a separate program from the Tudor Court Streetscape Improvement Project. With the installation of wayfinding signage, the Village expects the experience of those in the downtown business district to improve by providing a means to quickly locate key points of interest, including entertainment/leisure destinations, shopping and dining areas, parking locations and transportation. The active transportation planning process also encouraged installation of wayfinding signs as a means of encouraging more pedestrian activity in the downtown district.

Strategic Plan:

Installation of wayfinding signage is an action item directly related to supporting economic growth through improvements to the Village's built environment, and supports the strategic goal of economic development and the strategic priority of infrastructure replacement. Because wayfinding signage is designed to assist pedestrians/cyclists and encourage more pedestrian/cyclist activity in the downtown, it supports the Village's value of environmental sustainability.

Segment: Downtown business district and surrounding area

Replacement of: Wayfinding signage will be a new asset, not a replacement of an existing asset

Expected useful life: N/A



FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	1/2 Ton Pickup Truck	Project Type:	Vehicle
Department:	Public Works	Project Manager:	General Superintendent
Cost:	\$44,300	Account(s):	12-305-332-83105
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Operational Effectiveness	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The 1/2 Ton Pickup Truck (Unit 35) is assigned to the Public Works Supervisor overseeing sanitary and storm sewer operations. This truck stores tools and equipment used by the supervisor and is outfitted with a laptop to allow access to current Village utility information in the field through the Village's GIS system. This truck is also used by the supervisor for all emergency operations, including snow and ice control, sewer backups and flooding, water main breaks and major storms. The department's replacement schedule for this vehicle type is 10 years, and replacement of Unit 35 was originally scheduled in Fiscal Year 2021, however, staff is recommending the replacement be expedited to Fiscal Year 2020, as the vehicle is reaching the end of its useful life.

Replacement Recommendation:

The existing vehicle was purchased in 2008 and has 174,734 miles. As part of the Community Improvement Program (CIP) review process, a detailed qualitative and quantitative review was completed for this vehicle by the Fleet Division staff and the replacement of Unit 35 is recommended based on the following reasons:

- The mounting braces for the bed of the truck are completely rotted along with major rusting of the body panels. The bed is no longer available as a replacement part from the manufacturer and would only be available from a junk yard, after-market supplier or alternate utility-type of body.
- There is an intermediate electrical issue or short in the wiring system within the dashboard that effects dashboard lights and HVAC system electrical components.
- The interior of the truck seats are worn out and need to be reupholstered.
- The plow attachment that was purchased with this vehicle is inoperable and needs multiple electrical and hydraulic repairs.

UNIT #35 MAINTENANCE HISTORY	1/2 Ton Pickup Truck	Vehicle Class Average
Total Miles (or Hours)	174,734 Miles	77,584
Estimated Miles at Time of Rotation	185,500	N/A
CY 2018 Time Out of Service	30 Hours	26
CY 2018 Repair Hours	27.5 Hours	26
CY 2018 Parts and Labor Cost	\$2,559	\$2,001

The table above provides recent maintenance history data for this truck. Supervisors are regularly required to conduct snow and ice control operations using a plow attachment. The procurement of a truck would include the necessary snow plow to continue conducting snow and ice control operations.

Accessory Equipment: Snow plow, field tablet docking station and mount and emergency lights.

Strategic Plan:

The replacement of Unit 35 relates to the services and infrastructure goal of employing best practices to deliver high-quality services and maintain infrastructure, and supports the strategic priority of operational effectiveness.

Segment: N/A

Replacement of: 1/2 ton pickup truck (Unit 35)

Expected useful life: 10 years



FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Commuter Parking Lot Lighting Improvement — Southwest	Project Type:	Lighting
Department:	Public Works	Project Manager:	General Superintendent
Cost:	\$80,000	Account(s):	12-305-360-87125
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Economic Development

PROJECT SUMMARY

Asset Description:

The southwest commuter lot has six street lights that were installed in the early 1990s. The street lights are precast concrete poles with lantern style fixtures on davit arms, and the fixtures are illuminated with high pressure sodium lamps. Several of the precast concrete poles are severely deteriorated and are becoming a safety hazard that need replacement.

Replacement Recommendation:

As Phase II of an overall street light improvement plan, staff is recommending updating the fixtures and converting the high pressure sodium lamps to LED in the southwest commuter lot.

Phase I of the street light improvement plan began in 2018 when the Village replaced the concrete precast poles in the northwest commuter lot with updated cast aluminum poles and fixtures, and converted the lot lights from high pressure sodium lamps to LED lamps. The final phases of the plan will repeat the street light replacement process for the northeast and southeast commuter lots in future years. Overall, this lighting improvement plan will increase the life expectancy of the lamps from two to 10 years which will reduce labor and energy costs. Further, the cast aluminum poles and fixtures selected and installed in 2018 are from the same supplier of the street lights in the downtown in an effort to visually connect the commuter parking lots across Green Bay Road to the downtown business district.

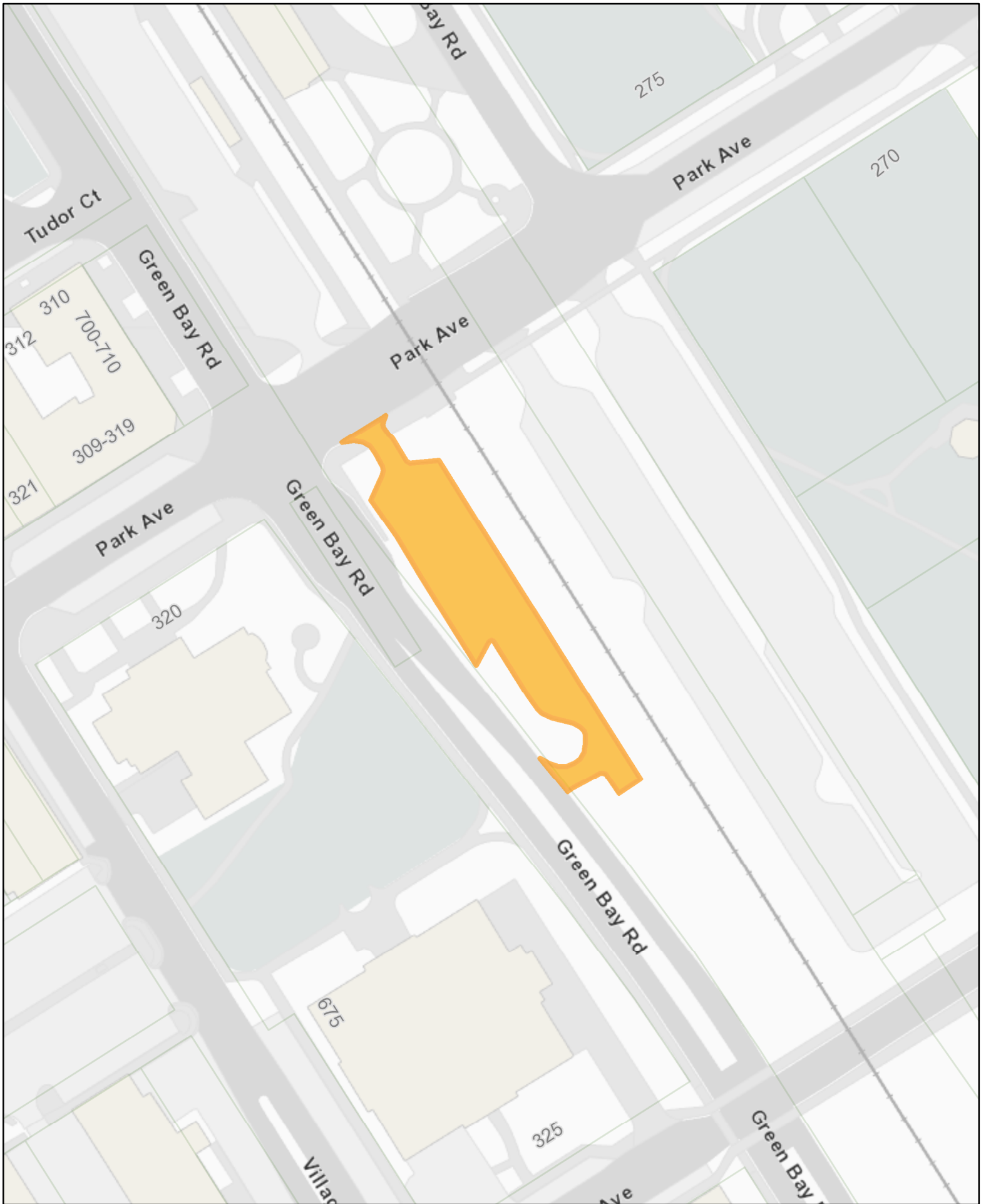
The cost to replace the concrete poles and light fixtures with cast aluminum poles and lanterns with LED bulbs is budgeted at \$80,000. As part of the Village's overall energy efficiency strategy, staff will pursue rebate grant funding for this initiative.

Strategic Plan:

Installation of commuter parking lot light improvements is an action item directly related to the goal of supporting economic growth through improvements to the Village's built environment and communicates the Village's value of environmental sustainability by improving energy efficiency.

Segment: Southwest commuter parking lot
Replacement of: Street lights
Expected useful life: 25 years





Village of Glencoe

CIP FY 2020
Street Light Improvements

Fiscal Year 2020 Budget
Improvement Area



Date: 8/21/2018

FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Sanitary Sewer Rehab (Area 1, Year 3)	Project Type:	Sanitary Sewer
Department:	Public Works	Project Manager:	Village Engineer
Cost:	\$325,000	Account(s):	12-305-332-85105
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The Village's sanitary sewer system consists of 40 miles of sanitary sewer main, 1,042 manholes and eight lift stations. Repair and rehabilitation of the sanitary sewer collection system is an ongoing process which includes pipe replacement, lining and manhole repairs.

Replacement Recommendation:

As a requirement of the Metropolitan Water Reclamation District (MWRD) mandated Infiltration/Inflow Control Program (IICP) to eliminate inflow and infiltration (I/I) from the sanitary sewer system, the Village retained an engineering consultant in Fiscal Year 2018 to select a targeted priority area and perform detailed condition assessment investigations. The targeted priority area is an area (approximately 13%) of the Village's sanitary sewer system with a recent history of basement backups. Through a number of investigative methods (smoke testing, televising, dyed water flooding and physical inspections of manholes), defects within the sanitary sewer collection system were identified. The results of the condition assessment investigations are used to identify rehabilitation/improvement recommendations. The budget for Fiscal Year 2020 will be used for identified sanitary sewer point repairs, mainline lining and sanitary manhole rehabilitation, as well as the next phase of engineering for I/I program compliance.

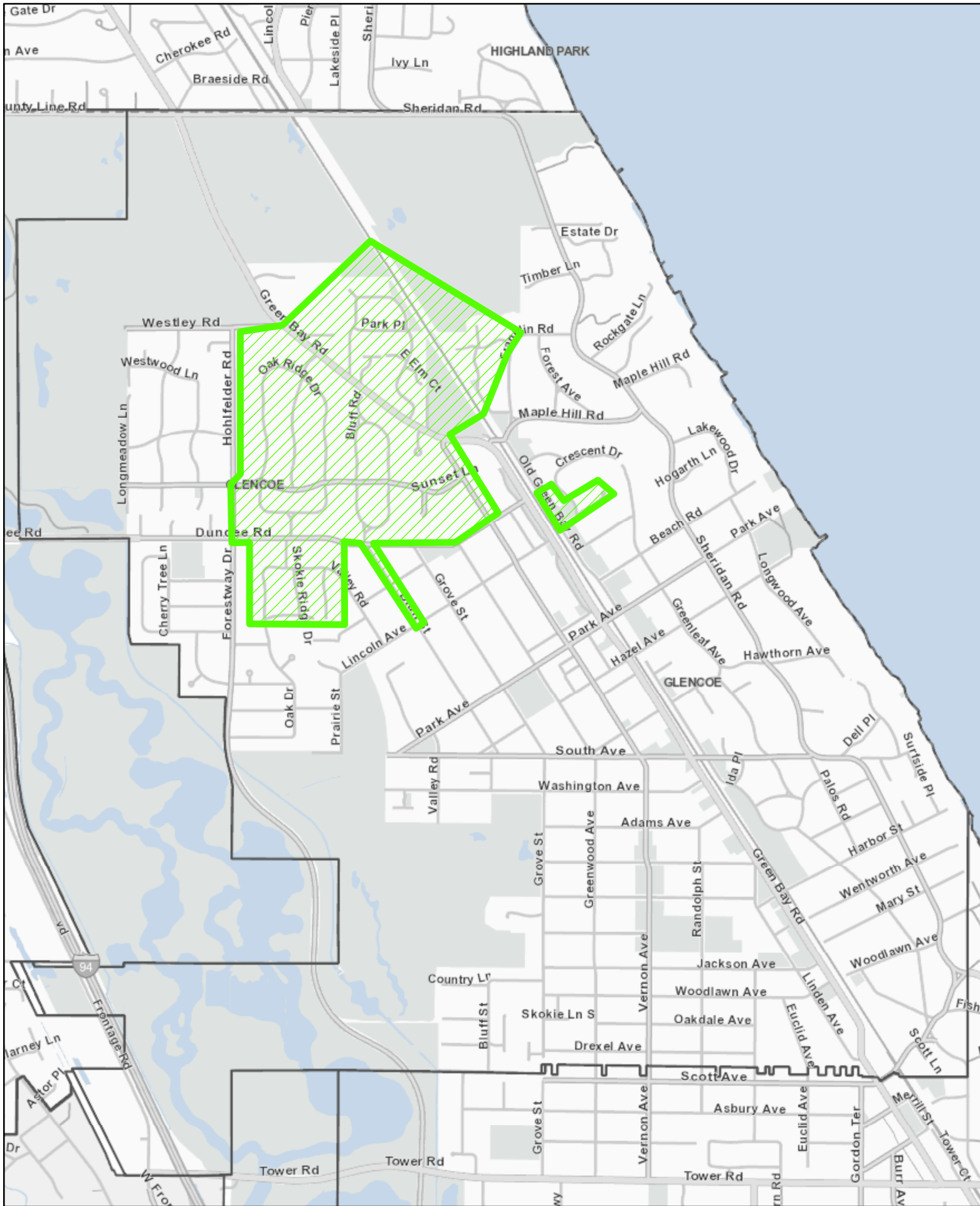
The MWRD IICP program is ongoing and will require the Village to address 2% of the sanitary sewer system each year. The long-range plan is to address larger areas of the system over a three-year period to make more cost effective use of engineering investigation and rehabilitation dollars. Ultimately, the mandated IICP program will begin to improve the overall condition of the Village's sanitary sewer system and reduce residential basement backups and sanitary sewer manhole overflows.

Strategic Plan:

This project is an action item directly related to the goal of employing best practices to deliver high-quality services and maintain infrastructure, and supports the strategic priority of infrastructure replacement.

Segment: Various sanitary sewer main and manhole locations in IICP targeted priority area
Replacement of: Sanitary sewer pipe and manholes
Expected useful life: 40 years





Village of Glencoe

CIP FY 2020
Sanitary Sewer
Rehabilitation

Fiscal Year 2020 Budget
Rehabilitation Area
1:18,000



Date: 10/3/2017

FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Residential Sidewalks — Area 3	Project Type:	Sidewalks
Department:	Public Works	Project Manager:	Village Engineer
Cost:	\$125,000	Account(s):	12-305-356-87105
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

The Village maintains over 73 miles of public sidewalk throughout the community. Each year, the Village replaces residential sidewalk based on the structural condition of the concrete (cracking, spalling or deterioration), heaved sections (trip hazards), excessive sloping and poor drainage. The primary goal of the program is to maintain a safe and functional pedestrian sidewalk system.

**Replacement Recommendation:**

The residential sidewalk replacement program in the Village is divided into three zones and each zone is inspected on a three-year cycle. Identified sidewalk squares, together with reported hazard locations, comprise an annual targeted replacement program. Replacement standards are applied using engineering standards and deficiency tolerances consistent with the U.S. Department of Transportation's *Guide for Maintaining Pedestrian Facilities for Enhanced Safety*. Staff is presently reviewing the program to provide a more comprehensive needs evaluation – including replacement of cracked or broken panels, alternative options for removing trip hazards (i.e., grinding or cutting) and installation of new panels to connect gaps in the existing network. The Active Transportation Plan, completed in 2018, will be a valuable tool in identifying and prioritizing new sidewalk locations.

Based on the unit cost for replacement, the budgeted funds in Fiscal Year 2020 will cover the replacement of an estimated 30,000 square feet or 1,200 sidewalk squares of identified locations in Area 3 (see attached map).

Strategic Plan:

Installation of residential sidewalks is an action item directly related to the goal of employing best practices to deliver high-quality services and maintain infrastructure, and supports the strategic priority of infrastructure replacement. Because residential sidewalks are designed to assist pedestrians/cyclists and encourage more pedestrian/cyclist activity, it supports the Village's value of environmental sustainability.

Segment:	Sidewalk Area 3
Replacement of:	Residential sidewalk
Expected useful life:	40 years



FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Downtown Sidewalk Paver Restoration	Project Type:	Sidewalks
Department:	Public Works	Project Manager:	General Superintendent
Cost:	\$100,000	Account(s):	12-305-356-87105
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

Modular pavers were installed in all of the sidewalk areas in the downtown business district in 2001 and 2002 as part of the comprehensive streetscape improvements program, approved by referendum in 2001. The Village's specific paver system design includes clay pavers with a concrete paver border and covers over 70,000 square feet.

A modular paver system provides the ability to remove and replace pavers for utility excavation repairs and adjustments to the surface grade due to tree roots and differential settlement. It also permits the replacement of pavers that are stained or damaged. The paver system has served the community well with its ability to withstand pedestrian traffic, weather and road salt—and it has remained visually pleasing.

**Replacement Recommendation:**

Public Works has maintained the downtown pavers since their original installation, with an annual maintenance allowance for an outside contractor to address isolated areas that pose potential hazards (i.e. settlement, trip hazards and standing water) to pedestrians. In Fiscal Year 2019, a program was initiated to address extended areas along each block face in the downtown in a systematic manner beginning with approximately 8,000 square feet on the north side of Park Avenue from Green Bay Road to Vernon Avenue. The plan is to address the maintenance of the entire 70,000 square feet of pavers in the downtown by Calendar Year 2024.

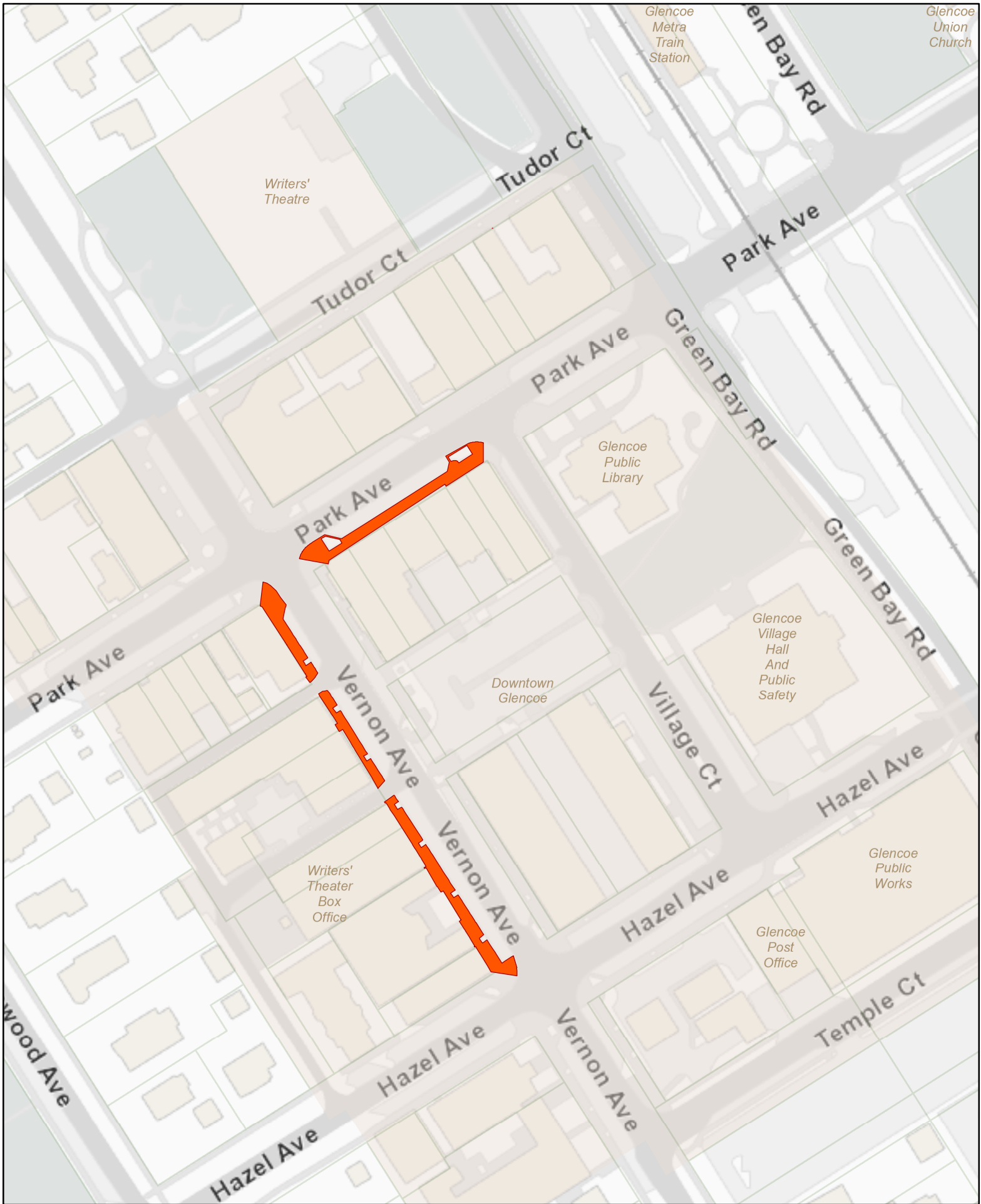
The scope of the restoration work includes removal of the pavers, regrading of the stone sub-base (supplementing the aggregate base as required) and resetting the pavers. The restoration effort includes the replacement of an estimated 10% of the clay brick and concrete pavers based on condition (i.e., stains or cracks). Based on the pricing and experience of the 2018 contract work, staff has increased the budget for Fiscal Year 2020 to \$100,000.

Strategic Plan:

Downtown sidewalk paver restoration is an action item directly related to the goal of supporting economic growth through improvements to the Village's built environment, and supports the strategic goal of economic development and the strategic priority of infrastructure replacement. Because the improvement is designed to assist pedestrians and encourage more pedestrian activity in the downtown, it supports the Village's value of environmental sustainability.

Segment:	Identified sidewalk paver areas in the downtown
Replacement of:	N/A
Expected useful life:	20 years





Village of Glencoe

CIP FY 2020
Brick Paver Replacement

Fiscal Year 2020-2021
Brick Paver Area



1:1,531

0 50 100 150 Feet

Date: 10/3/2017

FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	2-1/2 Ton Truck — Unit #40 Equipment Upgrades	Project Type:	Vehicle
Department:	Public Works	Project Manager:	General Superintendent
Cost:	\$35,000	Account(s):	12-305-356-83105
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Operational Effectiveness	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The 2-1/2 ton Public Works dump truck (Unit 40) is one of three regular duty trucks in the fleet. These trucks are used for a variety of operational support purposes across all divisions, including hauling excavation spoils, aggregate, tree logs, snow and other materials. This truck is also equipped with a snow plow and salt spreader and is a major component of the primary fleet used in the Village's Snow and Ice Control Program to plow and salt streets.

Replacement Recommendation:

The existing truck was purchased in 2012 and has 2,187 engine hours. As part of the CIP review process, a detailed qualitative and quantitative review was completed by the Fleet Division staff, and the replacement of Unit 40's dump body is recommended based on the following reasons:

- The dump body on Unit 40 is constructed with regular steel instead of stainless steel; the steel body is rusted and rotting away and would require significant steel fabrication to rebuild.
- The salter auger belt/chain is wearing and will need replacing.
- The existing steel dump body has limited capacity of three to four cubic yards; new dump body will have a capacity of six to seven cubic yards.

The replacement of the dump body is recommended in an effort to reduce costs and extend the life of the vehicle. Staff also recommends replacing the truck chassis in a future year. Any recommendation for replacement chassis will be able accommodate the dump body proposed for purchase in Fiscal Year 2020.

The 2-1/2 ton drop-in salter is a piece of equipment assigned to the Public Works Streets Division and is used for snow and ice control operations. The unit is designed to hold a quantity of bulk road salt in a hopper that moves the salt by conveyor to a rotating paddle spinner where it is distributed to the street pavement. In addition, the unit is outfitted with liquid brine tanks to allow the mixing of brine with the salt which improves the salt performance and reduces salt usage. The unit is controlled by a touch screen computer that allows the operator in the truck to adjust salt and liquid feed rates based on conditions.

Replacement Recommendation:

This asset is replacing an existing combination dump body/salter that is not functioning properly and in need of major repairs. It is the recommendation of staff in the Fleet Division that the Village move away from purchasing the dump body/salter due to its unreliability, limited capacity and high maintenance costs. The new drop-in salter will be combined with the purchase of a new stainless steel dump body which is a traditional set up for a large dump truck that is used year round for varying tasks. As described above the new drop-in salter will provide operators the ability to better control salt and liquid applications resulting in a reduction in quantities used.

Strategic Plan:

Procurement of a drop-in salter is an action item directly related to the goal of employing best practices to deliver high-quality services and maintain infrastructure, and supports the strategic priority of operational effectiveness. Due to the anticipated reduction in salt usage, this purchase also supports the value of environmental sustainability.

Segment:

N/A

Replacement of:

Components of an existing 2-1/2 ton truck - Unit 40

Expected useful life:

15 years



Below: 2 1/2 ton drop-in salter



Below: Salt conveyor images



FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Council Chambers Upgrade – Phase I Design	Project Type:	Building Improvement
Department:	Village Manager's Office	Project Manager:	Public Works Director, Assistant Village Manager
Cost:	\$25,000	Account(s):	12-305-340-8115
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Operational Effectiveness	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The Council Chambers room is used to host Village Board and commission meetings and is increasingly used as a staff training room, as it is the largest meeting space in the Village Hall facility.

The Council Chambers is in need of several facility and technology upgrades to replace failing equipment, improve the room's technology capabilities and allow the room to be used with greater flexibility for public meetings and staff training events.

**Replacement Recommendation:**

The Council Chambers' technology update needs include high definition projectors and projector screens, auto-sensing microphones, digital audio processors, dais monitors, digital media receivers, transmitters and switcher, control processor, production computer, LAN switch, audio and video conferencing technology, editing software, programming and new cabling. These upgrades will provide the Village Board, staff and the viewing public with an enhanced experience in audio and visual quality, and allow for more efficient use of technology in meetings. The facility improvement needs include improved ambient lighting, floor treatment replacement, dais reconstruction/replacement and replacement of furniture for improved flexibility of use.

The needed technology and structural updates are highly related. For example, technology improvements in the room require the existing conventional ceiling to be reconstructed as a drop ceiling in order to run cabling within the room, and lighting improvements would also impact the ceiling. The existing floor is a concrete slab – in order to run power and cabling across the floor, the floor would need to be changed to a raised floor. The existing floor treatment is worn and may warrant replacement otherwise. Similarly, technology improvements at the dais would require the dais to be retrofit or replaced, which would also likely occur otherwise.

Staff believes it would be imprudent to make technology upgrades separate from facility upgrades. Therefore, staff recommends completing the Council Chambers upgrade in two phases, beginning with Phase I design work in Fiscal Year 2020 to plan comprehensive improvements to the room, and Phase II construction the following year. During Phase 1, staff anticipates engaging an architect/design firm to review the room's needs, develop design alternatives for the Village to consider, that would ultimately inform a request for proposals process for Phase II construction work the following year.

Strategic Plan:

Replacement of technology equipment and facility upgrades in the Council Chambers supports the strategic priority of community engagement, in that it will allow for improved live audience and streaming audience viewing of Village Board meetings, and the strategic priority of operational effectiveness. While this project does not directly relate to a strategic work plan initiative, it supports the strategic goal related to services and infrastructure.

Segment:

N/A

Replacement of:

Council Chambers technology and facility

Expected useful life:

The expected useful life of each component of the project will vary. For example, technology assets may have a useful life of 10 to 15 years, and facility improvements have useful lives of 20 to 30 years.



FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Enterprise Resource Planning Program	Project Type:	IT Systems
Department:	Village Manager's Office	Project Manager:	Assistant Village Manager
Cost:	\$420,000 ⁽¹⁾	Account(s):	12-210-218-82105
Funding Source:	General	Fund(s):	General
Strategic Priority:	Operational Effectiveness	Strategic Goal:	Services & Infrastructure

⁽¹⁾Estimated carry over from Fiscal Year 2019 Budget

PROJECT SUMMARY

Asset Description:

An enterprise resource planning (ERP) program is software that integrates data across an entire organization and allows for efficient flow of information between many business functions. An ERP replaces the need for individual, stand-alone software systems, and instead consists of integrated modules such as general ledger, accounts payable/receivable, payroll, human resource management, utility billing, permitting, licensing and work order management, among others.

Replacement Recommendation:

The Village's existing ERP, Innoprise, has been in place since 2008. In 2017, the Village began a comprehensive process to evaluate its current and future ERP needs, and after issuing a request for proposals for new ERP systems, entered into a contract with Tyler Technologies to purchase Tyler's Incode 10 ERP system. Staff anticipates that the implementation project will span two to three years. This project began in Fiscal Year 2019 and will continue in Fiscal Year 2020. Therefore, the Fiscal Year 2020 Budget includes funding for the portion of the project that staff anticipates will be completed in Fiscal Year 2020.

Incode 10 is an integrated ERP that will include financial, human resources, permitting, licensing, inspections, work order management and time and attendance. During the system selection process, staff determined that Incode 10 is a tool that will best support the Village's business process improvements and offers opportunities to reduce the number of stand-alone software systems that the Village must use in its daily business processes.

Staff determined that the Incode 10 software offers greater reporting and business analytics capabilities. By leveraging the Incode 10 software and engaging in process improvement, staff believes that many of the Village's daily business processes can be streamlined and made more customer-centric.

Strategic Plan:

Implementation of a new ERP supports the Village's strategic priority of operational effectiveness, as it is a tool that can efficiently support daily business processes. Additionally, the software will offer new opportunities to collect and report on data, which will support several strategic work plan initiatives into the future.

Segment:	N/A
Replacement of:	Innoprise ERP
Expected useful life:	10-15 Years





FISCAL YEAR 2020

COMMUNITY IMPROVEMENT PROGRAM

WATER FUND

FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	SCADA Upgrade – Phase II and Replacement of Variable Frequency Drives	Project Type:	Pump Drives
Department:	Water Production	Project Manager:	Water Plant Superintendent
Cost:	\$190,000	Account(s):	11-110-370-82120
Funding Source:	Fund Balance	Fund(s):	Water
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The supervisory control and data acquisition (SCADA) system is a control system that uses computers and networked data communications to automate Water Plant operations by collecting real time data of various water quality parameters. The Water Plant SCADA system upgrade project was awarded in September 2018 but the completion of the improvements will carry over into Fiscal Year 2020. The variable frequency drive (VFD) replacement will be completed in coordination with the SCADA system upgrades. The VFDs vary the electrical frequency sent to the pump motors which allows them to pump water at different flow rates and conserve energy. There are four VFDs used at the Water Plant (two on low-lift pumps and two on high-lift pumps).

While the Village continues to study alternatives for long-term plans for investment in the existing water plant infrastructure as part of the Strategic Plan, there continues to be the need to manage and maintain critical components of the system, including the VFDs.

**Replacement Recommendation:**

The four VFDs are recommended for replacement due to their age and performance. The VFDs were initially installed in 1996, and two were replaced in 2006. There have been intermittent failures with the VFD that operates high-lift pump 2, which is the most frequently used pump at the Water Plant. If any VFD was to fail it would render that pump unusable until a replacement could be obtained and installed. The expected life span of a VFD is approximately 10 years depending on working environment, which all four VFDs have exceeded.

The new VFDs recommended for purchase are manufactured by Allen Bradley. The process for procuring the VFDs will be done through a request for proposals process to supply and install the drives. There are other manufacturers of VFDs available, but the Water Plant has had proven success with Allen Bradley VFDs and these will be compatible with the Allen Bradley programmable logic controllers utilized with the SCADA system; therefore other manufacturers are not recommended. Once the VFDs have been replaced the Water Plant will expect to have enhanced reliability on the two low-lift and two high-lift pumps. Energy will be conserved as a result of being able to operate pumps at different frequencies and at numerous flow rates without having to restrict flows using valves (while pump motors run at 100% output).

Strategic Plan:

This project is an action item directly related to the goal of employing best practices to deliver high-quality services and maintain infrastructure, and supports the strategic priority of operational effectiveness.

Segment: N/A
Replacement of: Water Plant SCADA system and four existing variable frequency drives
Expected useful life: 10-15 years



FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Water Main Replacement – Euclid Avenue	Project Type:	Water Main
Department:	Water Distribution	Project Manager:	General Superintendent
Cost:	\$345,000 ⁽¹⁾	Account(s):	11-110-365-84115
Funding Source:	Water Fund	Fund(s):	Water
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

⁽¹⁾The cost estimate may need to be increased for lead service line replacement (13 ea.) pending regulatory mandate.

PROJECT SUMMARY

Asset Description:

The Fiscal Year 2020 water main improvement will include the replacement of 930 lineal feet of 6-inch water main installed in the 1920s with new 8-inch water main on Euclid Avenue between Woodlawn Avenue and Scott Avenue (in Winnetka). This water main replacement will improve fire flow in the water distribution system in the area. Fire flow is the volume of water that a specific fire hydrant is capable of providing, and is a function of the size of the water distribution system supplying that hydrant.

Replacement Recommendation:

In 2016, Strand Associates completed a Water Distribution System Study that identified segments of water main for replacement based on analysis of the existing distribution system under peak demand, water main break data, and input from Water Distribution Division staff. Annual distribution system improvements will be coordinated with other Village infrastructure improvements, such as sanitary sewer, storm sewer and street resurfacing.



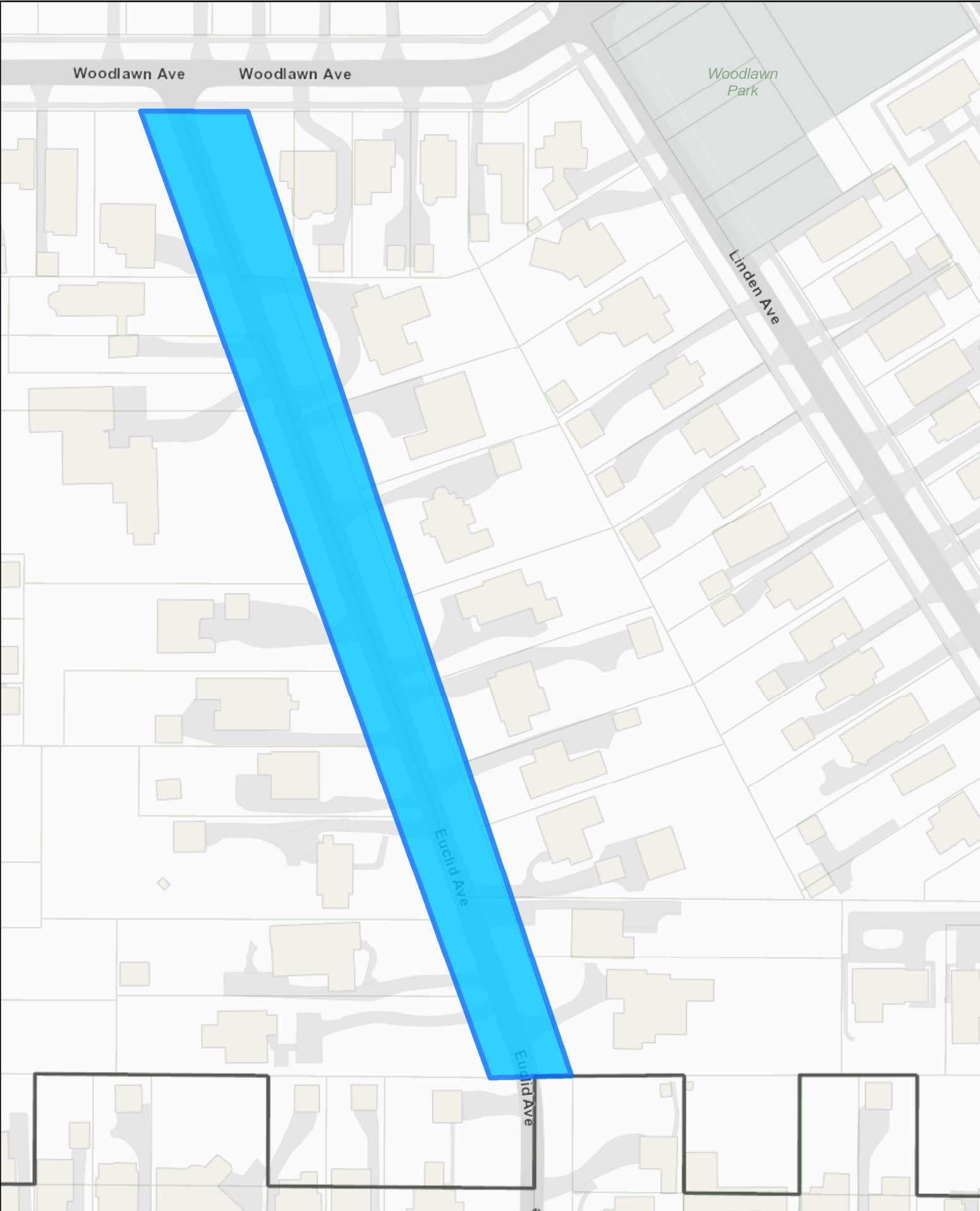
Projects are prioritized using a number of factors including the ratio of breaks per 100 feet of pipe and water main locations with deficient fire flow. Project estimates are updated to reflect current construction pricing. The total construction cost includes engineering design services. Construction inspection will be performed in-house.

Strategic Plan:

The Water Main Replacement Project is an action item directly related to the goal of employing best practices to deliver high-quality services, maintain infrastructure through the evaluation of the Village's water distribution services, and supports the strategic priority of infrastructure replacement and operational effectiveness.

Segment: Woodlawn Avenue to end of main (Scott Avenue)
Replacement of: 6-inch water main
Expected useful life: 40 years





Village of Glencoe

CIP FY 2020
Water Main Replacement

Fiscal Year 2020-2021
Water Main Area



Date: 10/3/2017

FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Water Main Replacement – Lincoln Drive	Project Type:	Water Main
Department:	Water Distribution	Project Manager:	General Superintendent
Cost:	\$170,000 ⁽¹⁾	Account(s):	11-110-365-84115
Funding Source:	Water Fund	Fund(s):	Water
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

⁽¹⁾ The cost estimate may need to be increased for lead service line replacement (6 ea.) pending regulatory mandate.

PROJECT SUMMARY

Asset Description:

The Fiscal Year 2020 improvements will include the replacement of 467 lineal feet of 6-inch water main installed in the 1920s with a new 8-inch water main on Lincoln Drive east of Old Green Bay Road. The water main replacement will improve fire flow in the water distribution system in the area. Fire flow is the volume of water that a specific fire hydrant is capable of providing, and is a function of the size of the water distribution system supplying that hydrant.

Replacement Recommendation:

In 2016, Strand Associates completed a Water Distribution System Study that identified segments of water main for replacement based on analysis of the existing distribution system under peak demand, water main break data, and input from Water Distribution division staff. Annual distribution system improvements will be coordinated with other Village infrastructure improvements, such as sanitary sewer, storm sewer and street resurfacing.



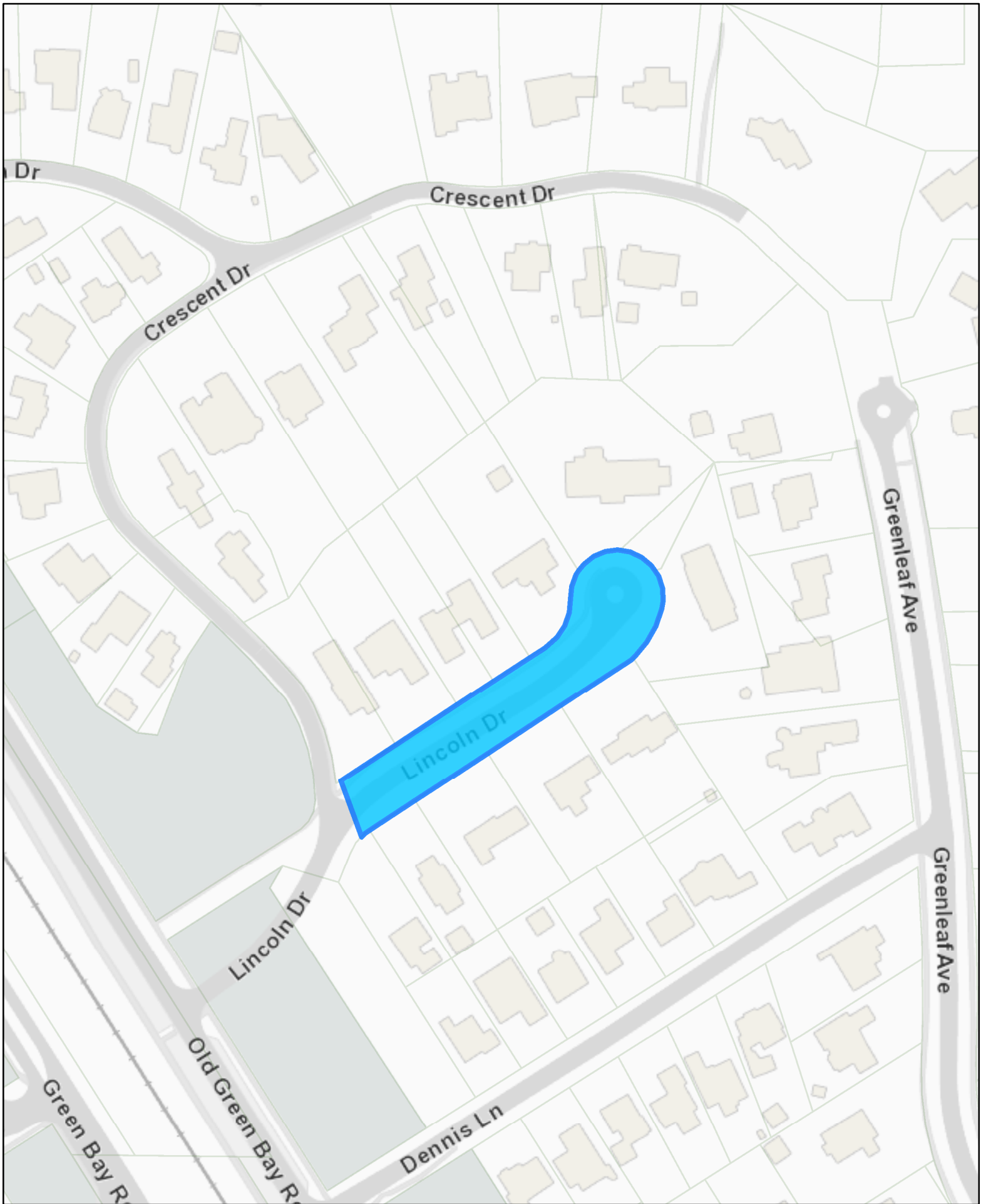
Projects are prioritized using a number of factors including the ratio of breaks per 100 feet of pipe and water main locations with deficient fire flow. Project estimates are updated to reflect current construction pricing. The total construction cost includes engineering design services. Construction inspection will be performed in-house.

Strategic Plan:

The Water Main Replacement Project is an action item directly related to the goal of employing best practices to deliver high-quality services, maintain infrastructure through the evaluation of the Village's water distribution services, and supports the strategic priority of infrastructure replacement and operational effectiveness.

Segment:	Crescent Lane to east end of road
Replacement of:	6-inch water main
Expected useful life:	40 years





FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Water Main Replacement – Longwood Avenue	Project Type:	Water Main
Department:	Water Distribution	Project Manager:	General Superintendent
Cost:	\$100,000	Account(s):	11-110-365-84115
Funding Source:	Water Fund	Fund(s):	Water
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

The Fiscal Year 2020 improvements will include the replacement of 296 lineal feet of 4-inch water main installed in the 1920s with new 6-inch water main on Longwood Avenue south of Hawthorn Avenue. This water main replacement will improve fire flow in the water distribution system in the area. Fire flow is the volume of water that a specific fire hydrant is capable of providing, and is a function of the size of the water distribution system supplying that hydrant.

Replacement Recommendation:

In 2016, Strand Associates completed a Water Distribution System Study that identified segments of water main for replacement based on analysis of the existing distribution system under peak demand, water main break data, and input from Water Distribution division staff. Annual distribution system improvements will be coordinated with other Village infrastructure improvements, such as sanitary sewer, storm sewer and street resurfacing.



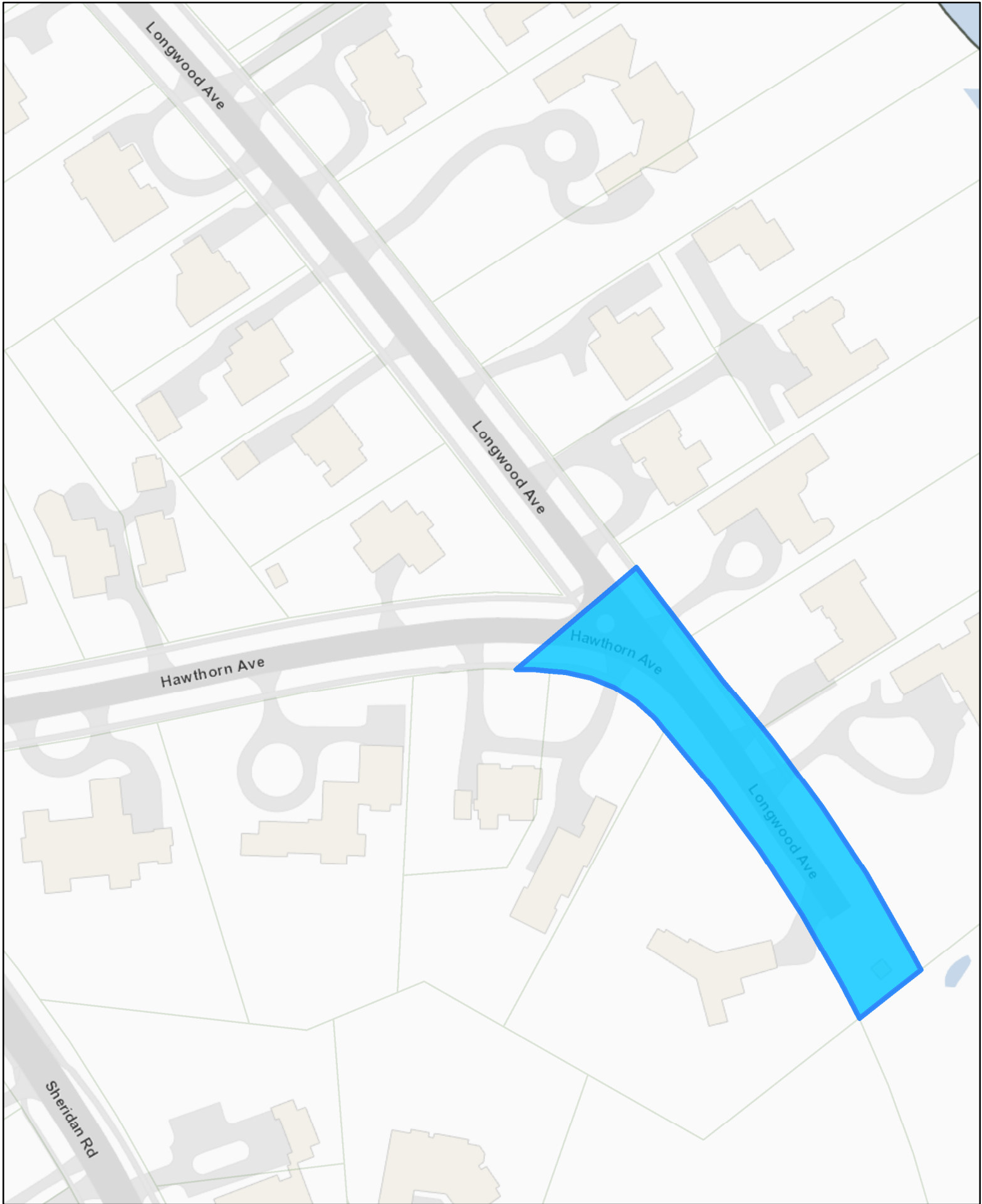
Projects are prioritized using a number of factors including the ratio of breaks per 100 feet of pipe and water main locations with deficient fire flow. Project estimates are updated to reflect current construction pricing. The total construction cost includes engineering design services. Construction inspection will be performed in-house.

Strategic Plan:

The Water Main Replacement Project is an action item directly related to the goal of employing best practices to deliver high-quality services, maintain infrastructure through the evaluation of the Village's water distribution services, and supports the strategic priority of infrastructure replacement and operational effectiveness.

Segment: Hawthorn Avenue to end of road
Replacement of: 4-inch water main
Expected useful life: 40 years





FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Water System Study	Project Type:	System Study
Department:	Public Works	Project Manager:	Public Works Director
Cost:	\$50,000	Account(s):	11-110-365-84120
Funding Source:	Water Fund	Fund(s):	Water
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The Village's water supply and distribution systems continue to age, and in the interest of continuing to examine long-term options for providing high quality water in the most cost-effective manner, the Village is engaging in preliminary discussions with the Village of Winnetka to investigate future potential water infrastructure improvements that might be beneficial to both communities. The Villages will engage a consultant that has done work for and is familiar with the respective water distribution systems to prepare a joint water system study to evaluate potential improvements to the distribution systems, shared elevated or underground storage and water production facilities. The study results will provide a high-level analysis and cost estimates to allow both communities to continue to review and discuss future plans for water production.

Strategic Plan:

The Water System Study is an action item directly related to the initiative to evaluate options for the Village's water treatment and distribution services, and supports the strategic priority of infrastructure replacement and operational effectiveness.

Segment: N/A
Replacement of: N/A
Expected useful life: N/A





FISCAL YEAR 2020

COMMUNITY IMPROVEMENT PROGRAM

BOND CONSTRUCTION FUND

FISCAL YEAR 2020 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Tudor Court Street/Streetscape Improvements	Project Type:	Streets
Department:	Public Works	Project Manager:	Public Works Director
Cost:	\$1,200,000	Account(s):	15-810-820-86105
Funding Source:	Bond Fund	Fund(s):	BOND
Strategic Priority:	Commercial Vitality	Strategic Goal:	Economic Development

PROJECT SUMMARY

Asset Description:

Tudor Court is a 66 foot wide public right-of-way extending between Vernon Avenue on the west and Green Bay Road on the east. The street pavement width is approximately 40 feet and accommodates one-way eastbound traffic with parking on both sides of the street. Tudor Court is the northern terminus of the downtown business district. Writers Theatre and Friends Park anchor the north side of the street and various businesses are located on the south side of the street. The existing pavement condition is in very poor and continually deteriorating condition and requires resurfacing. Additional opportunities exist to improve the full right-of-way, beyond just pavement resurfacing, that will help to meet the Village's long-term planning and economic development goals.

**Replacement Recommendation:**

The proposed improvement for Fiscal Year 2020 includes implementation of the design plan for Tudor Court following the approved construction drawings. The scope of work will comprise of full-width street resurfacing, relocated curb layout, mid-block crossing improvement, pedestrian crosswalks at Vernon Avenue and Green Bay Road, brick paver accents, brick paver sidewalk repair, lighting, seat wall planters, site furnishings (benches, bench swings, bike racks, planter pots, landscaping, intersection improvements (at Tudor Court and Vernon Avenue and gateway features (at Vernon Avenue and Green Bay Road.

The proposed improvements are supported by a primary recommendation of the Downtown Plan, adopted in 2016, to "Consider 'special environment' streetscape treatments to enhance the primary retail core area and the special nature of the arts core emerging on Tudor Court."

Conceptual design work for Tudor Court was initiated in the summer of 2017 with the formation of a Stakeholder Focus Group comprised of representatives from the Park District, Chamber of Commerce, Writers Theatre, Woman's Library Club, Tudor Court businesses, commercial property owners and residents. Village staff and representatives from Teska Associates presented the Village Board with final concept plans and cost estimates based on three varying levels of improvement in May 2018. From there, preliminary construction drawings were prepared and presented back to the Village Board in January 2019.

Strategic Plan:

The Tudor Court Street and Streetscape Improvement Project is an action item directly related to the goal of supporting economic growth through improvements to the Village's built environment, and supports the strategic goal of economic development and the strategic priority of infrastructure replacement. Because the improvement is designed to assist pedestrians and encourage more pedestrian activity in the downtown, it supports the Village's value of environmental sustainability.

Segment: Tudor Court – Vernon Avenue to Green Bay Road
Replacement of: Street pavement surface and streetscape elements
Expected useful life: 25 years



Project Name:	Storm Sewer Outfall Improvement	Project Type:	Storm Sewer
Department:	Public Works	Project Coordinator:	Civil Engineer
Cost:	\$314,844	Account(s):	15-810-815-85115
Funding Source:	Bond Proceeds	Fund(s):	BOND - 2016
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

The Fiscal Year 2019 CIP included \$500,000 for engineering and construction of the Storm Sewer Outfall Improvement at South Avenue, Aspen Lane, Longwood Avenue and Sylvan Road. Storm sewer outfalls are the locations where the Village's storm sewer system terminates and storm water is discharged at the bottom of ravines and Lake Michigan bluffs. In addition to the outfall structures, the improvements addressed eroded areas in the ravines and bluff areas while including best management practices to reduce erosion and improve the storm water quality of the discharge.



Each of these storm outfall improvements were included in the 10-Year CIP, and were moved up in priority when the 2016 Bond Fund budget carryover was identified in Fiscal Year 2019.

Replacement Recommendation:

- **South Avenue** – Upgrade 15-inch storm sewer and structure at bottom of bluff at Lake Michigan
- **Aspen Lane** – Replace failed 12-inch storm sewer and restore ravine north of Aspen Lane
- **Longwood Avenue** – Remove 48-inch storm sewer and restore ravine at south end of Longwood Avenue
- **Sylvan Road** – Upgrade storm sewer outfalls and stabilize ravine slopes north of Sylvan Road bridge

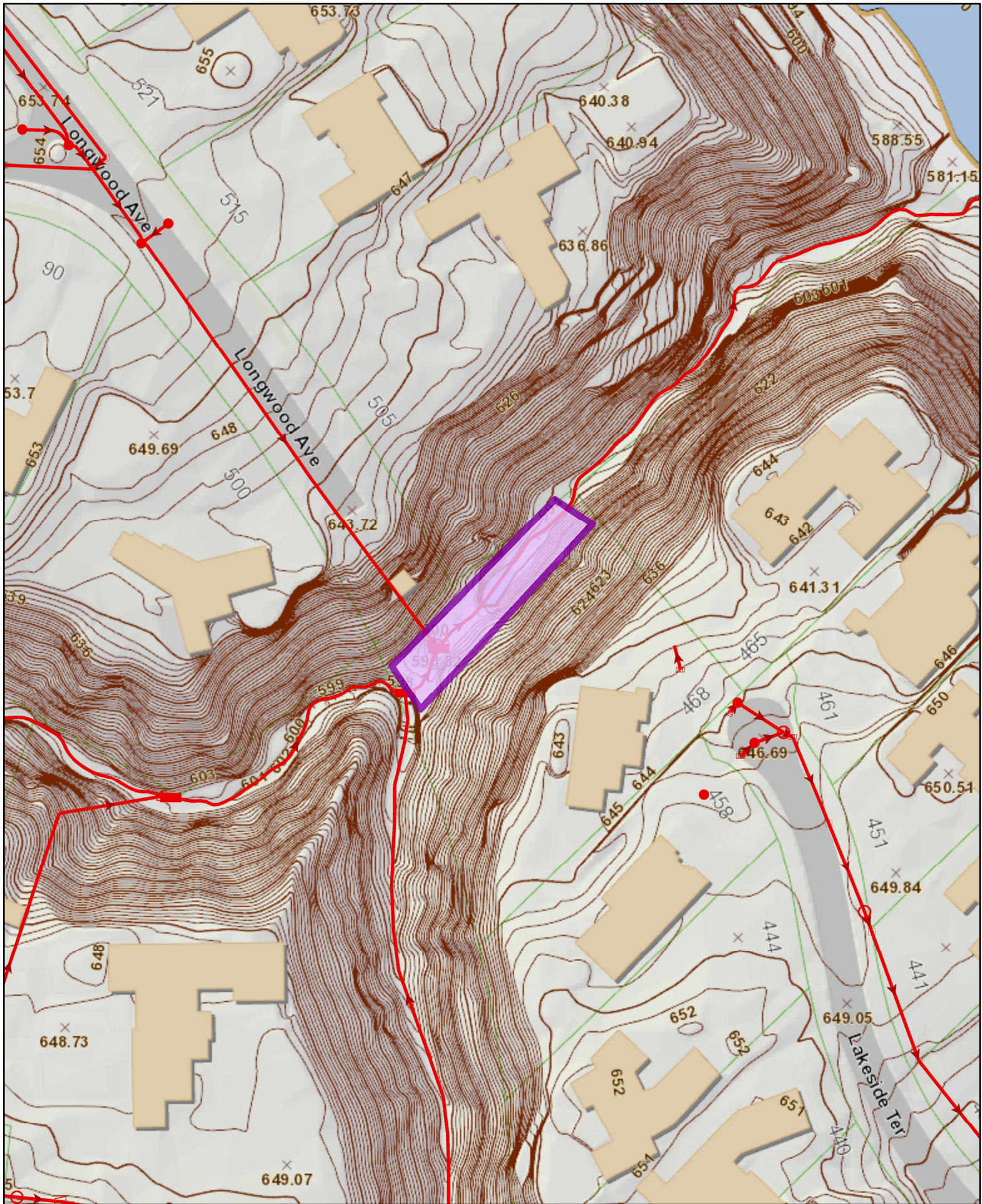
The Fiscal Year 2020 Budget includes a carryover of \$314,844 for completion of the 2018 Storm Outfall Improvements Project. As a result of the award of the project late in 2018 completion of the proposed work at South Avenue and final restoration at Aspen Lane, Sylvan Road and South Avenue was carried over to the spring of 2019. All work is expected to be completed by May 2019.

Strategic Plan:

The completion of the storm outfall improvements supports the services and infrastructure goal of employing best practices to deliver high-quality services and maintain infrastructure and supports the strategic priority of infrastructure replacement.

Segment:	Multiple locations
Replacement of:	Existing storm sewer outfalls
Expected useful life:	40-50 years





Village of Glencoe

CIP FY 2020
Storm Outfall Improvement

Fiscal Year 2020 Budget Page 246
1:1,000



Outfall Area

Date: 10/3/2017



FISCAL YEAR 2020

PAY PLAN

SECTION K



PAY PLAN

The Village's pay plan includes compensation guidelines and salary ranges which are used for salary administration throughout the Village.

THE 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, except the Village Manager and positions included in collective bargaining units. The Village Manager operates under a separate contract approved by the Village Board. Collective bargaining agreements are negotiated with collective bargaining units and set forth salary ranges for bargaining unit positions, approved by the Village Board at the conclusion of the collective bargaining process. The pay plan grants certain authority to the Village Manager, but does not obligate the Village Manager to act with regards to compensation of employees.

The Village Manager, as chief administrative officer of the Village, shall be responsible to the Village Board for the administration and interpretation of the 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 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 employee's 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 Ranges

The pay plan establishes salary ranges that recognize that individual ability and exhibited job performance are the basic considerations of 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 express approval of the Village Manager, who shall have authority to establish initial employment compensation at any salary within the range authorized for the position. Employees appointed at the initial increment for their position's salary range shall be eligible for a salary increase upon satisfactory completion of a probationary period and recommendation for salary adjustment by their department head. Probationary periods are normally one year; however, the probationary period may be extended 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 a regular employee bestows no additional rights to the employee. All employees are considered “at will” employees. No employee shall be considered for regular appointment or salary increase if the employee is determined not to satisfactorily perform duties of the position to which the employee is assigned.

The Village Manager may authorize larger salary increases if the employee’s performance and skills exhibited during the probationary period warrant additional compensation.

PLAN ADMINISTRATION

Following the completion of the probationary period, employees shall be evaluated annually on or before March 1 for a salary adjustment based on satisfactory job performance. The incremental salary increase shall generally follow the guidelines established by the Village Manager and approved by the Village Board.

The Village Manager shall, within established salary levels, have full discretion and authority to periodically adjust salaries of those employees whose positions are in the pay plan. Employees’ performance will be reviewed at least annually. Increases shall not extend an employee’s salary beyond the maximum annual salary established for the position and approved by the Village Board.

Salary increases shall be based upon demonstrated performance in the following competency areas:

- Job knowledge and proficiency
- Leadership and supervision
- Big picture focus
- Interpersonal skills
- Customer focus
- Use of Village resources
- Integrity

PAY PLAN ADJUSTMENTS

Periodically, based upon economic conditions and other factors, the pay plan may be adjusted by the Village Board 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, or any portion thereof dependent upon their performance evaluation, unless a department head, upon 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 the employee’s performance has improved to a satisfactory level.

The pay plan shall be reviewed each year based upon the following considerations:

- The relationship between positions of similar responsibility and authority, and of preserving management and supervisory relationships.
- The Village’s competitive position in terms of attracting and retaining employees.
- The Village’s financial ability to adequately compensate employees.

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 new duties. In the case of promotions, the Village Manager may authorize a salary increase within the new salary ranges that reflects the employee's increased duties and responsibilities.

RECLASSIFICATIONS

A position may be assigned to a different salary range to properly reflect the position's duties and responsibilities. The Village Manager shall have the authority (consistent with applicable law) to reassign an employee to 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 up to \$1,000 per month. The salary adjustments shall be in effect for the period of time designated by the Village Manager.

The standards for awarding additional duty pay are:

- The additional duties must represent skills not normally associated with the position, as determined by the Village Manager.
- The employee must perform duties not normally assigned to their position and the additional duties must represent at least 40% of the employee's time or represent significant off-duty preparation time.
- The employee must act as a working leader for a group of three or more employees for 60% of the employee's time, which must include assigning personnel, directing personnel, being held accountable for the group, performance by the department head and periodic assignment as acting department head.
- The additional duties must represent assigned managerial responsibilities as either 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 of the Village Board if deemed necessary or desirable.

TEMPORARY EMPLOYEES

Certain job functions are only required on a temporary or seasonal basis. Such positions are not classified in the pay plan and are authorized to be filled and paid in accordance with established salary levels, as approved by the Village Manager.

Temporary Position	Non-Regular Employee Hourly Pay Range	
	Minimum	Maximum
Administrative Intern	\$8.88	\$16.81
Engineering Intern	\$8.88	\$16.81
Office Clerk	\$8.88	\$21.54
Secretary	\$8.88	\$26.93
Seasonal Laborer	\$8.88	\$18.32
Handyman	\$8.88	\$29.54
Paid On Call Firefighter	\$15.76 per call	\$21.54 per call
Paid On Call Firefighter/Paramedic	\$20.50 per call	\$28.00 per call

FY 2020 Classification Schedule and Salary Ranges

Positions listed alphabetically by grade.

Grade	FLSA Status	Position	FY 2020 Min	FY 2020 Max
Grade 10			\$127,490	\$178,487
	Exempt	Finance Director		
	Exempt	Public Works Director		
	Exempt	Public Safety Director		
Grade 9			\$106,242	\$148,739
	Exempt	Assistant Village Manager		
	Exempt	Public Safety Deputy Chief		
Grade 8			\$101,841	\$142,577
	Non-Exempt	Lieutenant		
	Exempt	Public Works General Superintendent		
	Exempt	Water Treatment Plant Superintendent		
Grade 7			\$92,582	\$129,615
	Exempt	Assistant Finance Director		
	Exempt	Community Development Administrator		
	Exempt	IT Coordinator		
	Non-Exempt	Public Works Supervisor		
Grade 6			\$84,166	\$117,832
Grade 5			\$70,704	\$95,450
	Exempt	Accountant		
	Exempt	Assistant to the Village Manager		
	Exempt	Village Engineer		
Grade 4			\$64,276	\$86,773
	Exempt	Management Analyst		
	Exempt	Management Analyst/Deputy Village Clerk		
Grade 3			\$58,434	\$78,885
	Non-Exempt	Administrative Assistant		
	Exempt	Billing Services Coordinator		
	Non-Exempt	Community Service Officer		
	Non-Exempt	Data Coordinator		
Grade 2			\$53,121	\$71,714
	Non-Exempt	Office Coordinator		
	Non-Exempt	Records Clerk		
Grade 1			\$48,292	\$65,195
	Non-Exempt	Receptionist/Cashier		



HISTORY OF AUTHORIZED FULL-TIME POSITIONS

	ADOPTED BUDGET FY2010	ADOPTED BUDGET FY2011	ADOPTED BUDGET FY2012	ADOPTED BUDGET FY2013	ADOPTED BUDGET FY2014	ADOPTED BUDGET FY2015	ADOPTED BUDGET FY2016	ADOPTED BUDGET FY2017	ADOPTED BUDGET FY2018	ADOPTED BUDGET FY2019	ADOPTED BUDGET FY2020
<u>VILLAGE MANAGER'S OFFICE</u>											
VILLAGE MANAGER	1	1	1	1	1	1	1	1	1	1	1
ASSISTANT VILLAGE MANAGER	1	1	1	1	1	1	1	1	1	1	1
ASSISTANT TO THE MANAGER	0	0	0	0	0	0	0	0	0	1	1
EXECUTIVE ASSISTANT	1	1	0	1	1	1	1	0	0	0	0
EXECUTIVE SECRETARY	0	0	1	0	0	0	0	0	0	0	0
MANAGEMENT ANALYST	0	0	0	0	0	0	1	2	1	0	0
MANAGEMENT ANALYST/DEPUTY CLERK	0	0	0	0	0	0	0	0	1	1	1
INFORMATION TECH. COORDINATOR	1	1	1	1	1	1	1	1	1	1	1
TOTAL	4	4	4	4	4	4	5	5	5	5	5
<u>FINANCE DEPARTMENT</u>											
FINANCE DIRECTOR	1	1	1	1	1	1	1	1	1	1	1
ASSISTANT FINANCE DIRECTOR	0	0	0	0	0	0	0	0	0	0	1
ASSISTANT TO THE DIRECTOR/ PURCHASING COORDINATOR	1	1	1	1	1	1	1	1	1	1	0
ACCOUNTANT	1	1	1	1	1	1	1	1	1	1	1
PAYROLL/BENEFIT COORDINATOR	1	1	1	1	1	1	1	1	0	0	0
MANAGEMENT ANALYST	0	0	0	0	0	0	0	0	1	1	1
FINANCE DATA COORDINATOR	0	0	0	0	0	0	0	0	1	1	1
FINANCIAL BILLING SERVICES COORDINATOR	1	1	1	1	1	1	1	1	1	1	1
TOTAL	5	5	5	5	5	5	5	5	6	6	6
<u>PUBLIC SAFETY DEPARTMENT</u>											
PUBLIC SAFETY DIRECTOR	1	1	1	1	1	1	1	1	1	1	1
DEPUTY CHIEF	2	1	1	1	1	1	2	2	2	2	2
LIEUTENANT	6	7	7	7	7	7	7	7	7	7	7
OFFICER	27	26	24	24	24	24	26	26	26	26	26
COMMUNICATIONS OPERATOR	5	5	5	5	5	5	5	5	0	0	0
COMMUNITY SERVICE OFFICER	2	2	2	2	2	2	2	2	3	3	3
ADMINISTRATIVE SECRETARY	1	1	1	1	1	0	0	0	0	0	0
ADMINISTRATIVE ASSISTANT	0	0	0	0	0	1	1	1	1	1	1
RECORDS CLERK	1	1	1	1	1	1	1	1	2	2	2
TOTAL	45	44	42	42	42	42	45	45	42	42	42
<u>PUBLIC WORKS DEPARTMENT</u>											
PUBLIC WORKS DIRECTOR	1	1	1	1	1	1	1	1	1	1	1
VILLAGE ENGINEER	1	1	1	1	1	1	1	1	0	1	1
CIVIL ENGINEER	0	0	0	0	0	0	0	0	1	0	0
BUILDING & ZONING ADMINISTRATOR	1	1	1	1	1	1	1	1	1	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	1	1	1	0	0	0	0
MANAGEMENT ANALYST	0	0	0	0	0	0	0	1	1	1	1
COMMUNITY DEVELOPMENT ANALYST	1	1	1	1	0	0	0	0	0	0	0
COMMUNITY DEVELOPMENT ADMINISTRATOR	0	0	0	0	0	0	0	0	0	1	0
PLANNING & DEVELOPMENT ADMINSTRATOR	0	0	0	0	1	1	1	1	1	0	1
BUILDING INSPECTOR/REVIEWER	1	1	1	1	0	0	0	0	0	0	0
PUBLIC WORKS SUPERVISOR	4	4	4	4	4	4	4	4	4	4	4
ADMINISTRATIVE SECRETARY	1	1	1	1	1	0	0	0	0	0	0
ADMINISTRATIVE ASSISTANT	0	0	0	0	0	1	1	1	1	1	1
OFFICE COORDINATOR	1	1	1	1	1	1	1	1	1	1	1
RECEPTIONIST/CASHIER	1	1	1	1	1	1	1	1	1	1	1
MECHANIC	4	4	4	4	4	4	4	4	4	4	4
MAINTENANCE EQUIPMENT OPERATOR	21	21	21	21	21	21	21	21	21	21	21
WATER PLANT OPERATOR	4	4	4	4	4	4	4	4	4	4	4
TOTAL	43	43	43	43	43	43	43	43	43	42	42
TOTAL FULL-TIME POSITIONS	97	96	94	94	94	94	98	98	96	95	95



FISCAL YEAR 2020

SUPPORTING MATERIALS

SECTION L



POLICE AND FIRE PENSION FUNDS

FUND OVERVIEW

The Village contributes to two single-employer pension plans, the Police Pension Fund and the Fire Pension Fund. The Police and Fire Pension Funds are fiduciary funds (assets held in trust) that have been created for the specific purpose of funding pension benefits for all sworn Public Safety Officers. The Police Pension Fund has 41 retirees collecting benefits and 36 active members (current employees). The Fire Pension Fund covers one retired member and is funded on a pay-as-you-go basis. There will be no new participants into the Fire Pension Fund.

These funds were established, and are governed by the Illinois Compiled Statutes (ILCS) and are managed by two separate pension boards. The Police Pension Board is comprised of five trustees per ILCS; two trustees are active participants in the fund, one trustee is a retired member receiving benefits from the fund, and the remaining trustees are appointed by the Village President with the advice and consent of the Village Board. Due to the limited nature of the Fire Pension Fund, the Fire Pension Board is comprised of administrative employees of the Village.

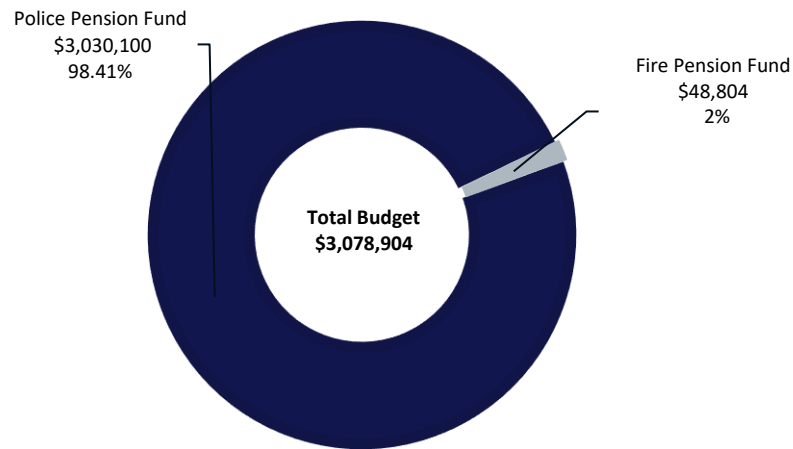
The Finance Director serves as an ex-officio (non-voting) treasurer for both boards, and is responsible for tracking the financial activity of both funds. Pursuant to ILCS and in accordance with its financial policies, the Village funds its pension obligations based upon an actuarially-determined funding calculation.

The Village Board's involvement with oversight of these funds is limited to the appointment of two members of the Police Pension Board, as outlined above. Additionally, the Village Board is responsible for depositing the statutorily required employer contributions to the funds on an annual basis. These contributions are made under the recommendation and guidance of a private actuary and is also a policy consideration of the Village Board on an annual basis.

BUDGET EXPENDITURE SUMMARY

The Police and Fire Pension Fund Fiscal Year 2020 Budget request includes \$3,078,904 in expenditures, which represents an increase of 8.19% from the prior year. The increase in overall expenditures is mostly attributable to an increase in Financial Services to more accurately depict investment fees that are projected to be paid in a volatile interest rate environment. The Pension Board entered into an agreement for Financial Services with Great Lakes Advisors in 2012. A formal request for proposals is planned for Fiscal Year 2020.

Also included in the Fiscal Year 2020 Budget is a \$12,000 increase in legal services to more accurately depict projected expenditures.



As the statutory requirement for this fund to be fully funded by calendar year 2040 approaches, pension contributions will continue to increase. This funding mandate may change by legislation, however, an extension in this deadline has not yet gained traction with the Illinois legislature.

STRATEGIC PLAN RECOMMENDATIONS

There are no budgetary funds allocated in the Fiscal Year 2020 Budget related to the Pension Funds.

PERSONNEL RECOMMENDATIONS

There are no personnel budgeted in the Pension Fund.

COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATIONS

The Pension Fund budget does not include any capital expenditures for Fiscal Year 2020.

MAJOR FISCAL YEAR 2019 ACCOMPLISHMENTS

1	Certified election of retired Pension Fund Trustee
2	Pension Board Attorney provided board training related to the Freedom of Information Act, Open Meetings Act and ethics.

3	Issued request for proposal for actuarial services related to the Police and Fire Pension Funds and calculations related to the long-term liability of health insurance benefits pursuant to Governmental Accounting Standards Board (GASB) regulations.
4	Streamlined training for Pension Board Trustees
5	Prepared and Approved Municipal Compliance Report

FISCAL YEAR 2020 DEPARTMENT WORK PLAN

In addition to projects identified in the Strategic Plan, the Finance Department's work plan includes projects related to the Police Pension Fund and Firefighters Pension Fund that support the Village's Strategic Priorities, as described below.

	Project	Strategic Priority	Target Completion
1	Issue a formal request for proposals for financial advising services	Fiscal Sustainability	Q2 2019
2	Provide 16 hours of required training for each Police Pension Fund trustee	Operational Effectiveness	Ongoing

POLICE PENSION FUND EXPENDITURES

Accounts	FY 2019 Actuals as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
PERSONNEL					
42710 : PENSIONS - RETIRED MEMBER	1,548,341	2,026,274	2,048,524	22,250	1.10%
42720 : PENSIONS - WIDOWED/DEPEND	162,598	166,612	346,932	180,320	108.23%
42730 : PENSIONS - CHILD	16,241	21,655	21,660	5	0.02%
42740 : PENSION - DISABILITY DUTY	234,488	313,633	335,512	21,879	6.98%
42750 : PENSION - DISABILITY NON-DUTY	24,569	60,528	-	(60,528)	-100.00%
42760 : QILDRO PENSION	79,288	106,246	108,572	2,326	2.19%
TOTAL PERSONNEL:	2,065,525	2,694,948	2,861,200	166,252	6.17%
SERVICES					
52125 : BANKING FEES	516	800	900	100	12.50%
52290 : MISC CONTRACTUAL SERVICES	13,506	12,000	24,000	12,000	100.00%
53115 : AUDITING SERVICES	10,911	10,000	12,000	2,000	20.00%
53120 : FINANCIAL SERVICES	64,049	80,000	132,000	52,000	65.00%
TOTAL SERVICES:	88,982	102,800	168,900	66,100	64.30%
COMMODITIES					
61165 : SUNDRY	161	900	-	(900)	-100.00%
TOTAL COMMODITIES:	161	900	-	(900)	-100.00%
ANNUITIES					
93145 : POL PEN CONTRIBUTION REFUND	5,856	-	-	-	N/A
TOTAL ANNUITIES:	5,856	-	-	-	N/A
GRAND TOTAL:	2,160,525	2,798,648	3,030,100	231,452	8.27%

FIRE PENSION FUND EXPENDITURES

Accounts	FY 2019 Actuals as of 10/31/2018	FY 2019 Approved Budget	FY 2020 Budget	\$ Change from Budget	% Change from Budget
PERSONNEL					
42710 : PENSIONS - RETIRED MEMBER	35,165	46,887	48,540	1,653	3.53%
TOTAL PERSONNEL:	35,165	46,887	48,540	1,653	3.53%
SERVICES					
52125 : BANKING FEES	160	250	264	14	5.60%
TOTAL SERVICES:	160	250	264	14	5.60%
GRAND TOTAL:	35,325	47,137	48,804	1,667	3.54%



Village of Glencoe Fiscal Year 2020 Budget Development Calendar 2019-2020

JULY		
Action Item	Responsible	Due Date
Establish Fiscal Year 2020 Budget Calendar	Finance & Village Manager's Office	July 9, 2018
Review Actuarial Valuations Reports	Finance Committee	July 19, 2018
Review Fiscal Year 2020 Budget Calendar	Finance Committee	July 19, 2018
CIP List - 1st Round	All Departments	July 26, 2018
CIP Department Review	All Departments	July 30, 2018
Establish Fiscal Year 2020 Budget Guidelines	Finance & Village Manager's Office	July 31, 2018
Budget Worksheets Available	Finance Department	July 31, 2018

AUGUST		
Action Item	Responsible	Due Date
CIP Department Narratives Due to Finance	All Departments	August 17, 2018
CIP Department Narratives Reviewed by Village Manager	Finance Department	August 22, 2018
CIP Department Review - 2nd Round	All Departments	August 27-August 31, 2018

SEPTEMBER		
Action Item	Responsible	Due Date
Department Budgets and Personnel Reports	All Departments/Innoprise	September 10, 2018
Fee Survey Recommendations Due to Finance	All Departments	September 10, 2018
Department Budget Review (including Personnel) - 1st Round	All Departments	September 17-September 21, 2018
Review Long Range Financial Assumptions	Finance Committee	September 18, 2018

OCTOBER		
Action Item	Responsible	Due Date
Prepare Year-End Projections	All Departments	October 1, 2018
Department Budget Review (including Personnel) - 2nd Round	All Departments	October 8-October 12, 2018
Fee Survey and Recommendation Review	All Departments	October 8-October 12, 2018
Review Long Range Financial Assumptions/Plan	Finance Committee	October 16, 2018
Review Draft CIP	Finance Committee	October 16, 2018
1st Draft Budget Document (Preliminary)	Finance & Village Manager's Office	October 30, 2018

NOVEMBER		
Action Item	Responsible	Due Date
Draft Fiscal Year 2020 Budget Document Presentation	Budget Workshop	November 13 and 15, 2018
Review Staffing Analysis & Personnel Budget	Budget Workshop	November 13 and 15, 2018
Review Draft Tax Levy	Budget Workshop	November 13 and 15, 2018
Review Fee Survey and Recommendations	Budget Workshop	November 13 and 15, 2018

DECEMBER		
Action Item	Responsible	Due Date
Presentation of Fiscal Year 2020 Budget	Village Board	December 20, 2018
Consideration of Property Tax Levy Ordinance	Village Board	December 20, 2018

JANUARY		
Action Item	Responsible	Due Date
Consideration of Fiscal Year 2020 Budget	Village Board	January 17, 2018
Consideration of Fee Resolution	Village Board	January 17, 2018
Consideration of Supplemental Appropriation Ordinance	Village Board	January 17, 2018

SPECIAL MEETING		
Action Item	Responsible	Due Date
Consideration of Fiscal Year 2020 Budget	Village Board	<i>If Needed</i>
Consideration of Fee Resolution	Village Board	<i>If Needed</i>
Consideration of Supplemental Appropriation Ordinance	Village Board	<i>If Needed</i>



BOARDS AND COMMISSIONS

Last updated December 13, 2018

APPOINTED VILLAGE OFFICIALS

Name	Year Appointed	Term Expires
Steven Elrod <i>Village Attorney</i>	2014	May 2019
Philip Kiraly <i>Village Clerk</i>	2013	May 2019
Jordan Lester <i>Deputy Village Clerk</i>	2017	May 2019
Cary Lewandowski <i>Village Marshal</i>	2013	May 2019
David Mau <i>Street Commissioner</i>	1996	May 2019
Nikki Larson <i>Village Treasurer</i>	2018	May 2019
Nikki Larson <i>Village Collector</i>	2018	May 2019
Wayne Addis & Joel Greenberg <i>Village Prosecutor</i>	2015	Continuous Term
<i>Parking Adjudicator</i>	Vacant	Vacant

ZONING BOARD OF APPEALS/ZONING COMMISSION

(5-Year Term, 7 Members)

Name	Year Appointed	Term Expires
Howard Roin (Chair)	2009	May 2023
Deborah Carlson	2012	May 2023
Sara Elsasser	2016	May 2021
David J. Friedman	2009	January 2019
Alex Kaplan	2017	May 2022
Scott Novack	2017	July 2022
John Satter	2015	August 2020
Nathan Parch <i>Staff Liaison</i>	2017	N/A

PLAN COMMISSION

(4 Year Term, 10 Members)

Name	Year Appointed	Term Expires
Caren Thomas (Chair) ¹ <i>Public-at-Large</i>	1997	June 2021
Barbara Miller <i>Village Trustee</i>	2013	May 2019
Vacant <i>Public-at-Large</i>		
Bruce Huvard ² <i>Public-at-Large</i>	2005	May 2019
John Satter ³ <i>Zoning Board of Appeals</i>	2015	August 2020
Tom Scheckelhoff*** <i>Historic Preservation Commission</i>	2007	May 2023
Gary Ruben – Ex Officio ¹ <i>School Board</i>	2011	May 2019
Dudley Onderdonk – Ex Officio ¹ <i>Park District</i>	2015	May 2019
Louis Goldman – Ex Officio ¹ <i>Library Board</i>	2009	June 2019
Nathan Parch <i>Staff Liaison</i>	2001	N/A

Notes:

1. Ex officio members are president (or designee) of their respective governing boards.
2. At-large members serve until the first day of May following a regular election for the Office of Village President.
3. Chair 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, 5 Members)

Name	Year Appointed	Term Expires
Tom Scheckelhoff (Chair)	2007 Appointed Chair 2011	May 2023
John Eifler	2011	May 2021
Diane Schwarzbach	2008	April 2019
Peter Van Vechten	2008	May 2023
Vacant		
Jordan Lester <i>Staff Liaison</i>	2017	N/A

GLENCOE GOLF CLUB ADVISORY COMMITTEE

(4-Year Term, 6 Members)

Name	Year Appointed	Term Expires
Dale Thomas (Chair) <i>Village Trustee</i>	2013	May 2019
Eva Levy	2016	May 2019
Scott Shore	2012	June 2020
Matt Siebert	2017	May 2020
Gerald Wine	2018	August 2022
Vacant		
Stella Nanos <i>Staff Liaison</i>	2006	N/A

GLENCOE COMMUNITY RELATIONS FORUM

(3-Year Term)

Name	Year Appointed	Term Expires
Rev. David Wood (Chair)	2014	May 2020
Julia Eidelman	2017	December 2020
Margot Flanagan	2007	May 2020
Rev. Dwayne Gary	2018	July 2021
Maureen Valvassori	2017	May 2020
Robert Young	2017	May 2020
Vacant		
Vacant		
Sharon Tanner <i>Staff Liaison</i>	2015	N/A

PUBLIC SAFETY COMMISSION

(3-Year Term, 3 Members)

Name	Year Appointed	Term Expires
Amy St. Eve (Chair)	2007	April 2020
Andrew Berlin	2011	December 2020
Daniel Rubinstein	2007	April 2020
Sharon Tanner <i>Staff Liaison</i>	2015	N/A

POLICE PENSION FUND BOARD

(2-Year Term, 5 members)

Name	Year Appointed	Term Expires
Michael Neimark (President)	1998	April 2020
Pete Neville (Secretary)	2007	April 2020
Alan Kebby (Trustee)	2018	April 2020
James Franke (Trustee)	2017	April 2019
Eric Birkenstein (Trustee)	2017	May 2019
Nikki Larson <i>Staff Liaison</i>	2018	N/A

FIREFIGHTERS' PENSION FUND BOARD

Representation	Name	Term Expires
President	Philip Kiraly	Continuing
Secretary	Cary Lewandowski	Continuing
Treasurer	Nikki Larson	Continuing
Village President	Lawrence Levin	Continuing
Village Attorney	Steven Elrod	Continuing
Trustee	Robert Martell	Continuing

SUSTAINABILITY TASK FORCE

(3-Year Term, 10 Members)

Name	Year Appointed	Term Expires
Hall Healy (Chair)	2016	April 2019
Peter Mulvaney	2016	April 2019
Donna Craven	2016	April 2019
Lisa Fremont	2016	April 2019
Jean Hahn	2016	April 2019
Dudley Onderdonk	2016	April 2019
Scott Padiak	2016	April 2019
Larry Reilly	2017	June 2019
Elsabe Schimmelpenninck van der Oije	2017	September 2020
Gray Drobny (Student)	2018	October 2021
Anna Maisel (Student) *	2018	October 2021
Vacant		
Adam Hall <i>Staff Liaison</i>	2016	N/A

SESQUICENTENNIAL PLANNING COMMITTEE

Name	Year Appointed	Term Expires
Karen Ettelson (Chair)	2018	December 2019
Jennifer Faulk	-	December 2019
Eddis Goodale	-	December 2019
Alex Kaplan	-	December 2019
Lawrence R. Levin <i>Village President</i>	-	December 2019
Gail Lissner <i>Village Trustee</i>	-	December 2019
Peter Van Vechten	-	December 2019
Philip Kiraly <i>Village Manager</i>	-	December 2019
Megan Meyer <i>Staff Liaison</i>	-	N/A



ADMINISTRATIVE STAFF

Reflecting positions for the Fiscal Year Beginning March 1, 2019

Name	Present Position	Year Appointed to:	
		Present Position	Village Staff
Philip A. Kiraly	Village Manager	2013	2013
Sharon Tanner	Assistant Village Manager	2015	2015
Ron Dussard	IT Coordinator	2008	2008
Megan Meyer	Assistant to the Village Manager	2018	2016
Jordan Lester	Management Analyst/Deputy Clerk	2017	2017
Stella Nanos	Glencoe Golf Club Manager	2006	2006
Nicole Larson	Finance Director	2018	2018
Denise Joseph	Assistant Finance Director	2019	2010
Diane Serpe	Accountant	2016	2016
Margie Ziegler	Management Analyst	2013	2012
Cary Lewandowski	Public Safety Director	2013	2013
Mary Saikin	Deputy Chief	2017	1997
Richard S. Weiner	Deputy Chief	2016	1985
Michael Neimark	Lieutenant	2014	1990
Lee Weinzimmer	Lieutenant	2008	1989
Greg Whalen	Lieutenant	2015	2007
Ken Paczosa	Lieutenant	2016	2003
Michael Talend	Lieutenant	2016	2008
Peter Neville	Lieutenant	2016	1995
Matthew Esposito	Lieutenant	2017	2008
David C. Mau	Public Works Director	1996	1990
Nathan Parch	Community Development Administrator	2013	2001
Anna Kesler	Village Engineer	2016	2016
Adam Hall	Management Analyst	2015	2015
Donald Kirk	General Superintendent	2015	2013
Mark Dooley	Public Works Supervisor	2015	2015
Raymond Irby	Public Works Supervisor	2000	1990
Daniel Quartell	Public Works Supervisor	2013	1991
Robert Waring	Public Works Supervisor	2012	1991
Alex Urbanczyk	Water Plant Superintendent	2014	2011

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

VILLAGE OF GLENCOE TIMELINE

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
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 five-year street program adopted
1992	Village Hall renovated
1993	James Webb, first African-American Village 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 Public Safety Director Cary Lewandowski appointed Village Manager Philip Kiraly appointed
2014	Writers Theatre groundbreaking Celebration of 100 years of council/manager form of government Greenwood Ave. Basin storm sewer improvements Elm Place Basin storm sewer improvements Village Board authorized a storm water drainage study of five targeted areas that experience severe and recurring flooding. The Study looked at targeted drainage basin areas including Terrace Court, Skokie Ridge, Greenwood Avenue, Madison Avenue and the Hazel Avenue Underpass at Green Bay Road
2015	Green Bay Road resurfacing, new landscape median installed at Tudor Court Sheridan Road resurfacing Bond referenda approved by voters for Village Hall HVAC system, storm sewer improvements, sanitary sewer upgrades, street resurfacing and sidewalk replacement Retired Reserve Fire Engine #30R New Fire Engine #30 in service New recycling contract implemented

VILLAGE OF GLENCOE TIMELINE

2016	<ul style="list-style-type: none"> Creation of Sustainability Task Force Village Hall HVAC improvements Completion of stormwater improvements in the Skokie Ridge and Terrace Court Basins Intergovernmental agreement with the Village of Glenview for dispatching services approved Developed and installed supervisory control and data acquisition (SCADA) system for sanitary sewer lift stations Completed comprehensive RFP process and awarded contract for new five-year recycling collection services agreement Implementation of new payroll system and expanded time and attendance functionality implemented with change from semi-monthly payroll to bi-weekly payroll
2017	<ul style="list-style-type: none"> Consolidated 911 dispatch services with the Village of Glenview Completed residential and commercial garbage collection analysis and RFP process, awarded garbage collection franchise agreement and transitioned service provision Conducted emergency cleaning of Water Plant intake Purchased new front-line ambulance Outsourced building plan, fire and life safety review and building inspections following the retirement of a long-serving employee Conducted a comprehensive Village technology needs assessment and enterprise resource planning system RFP process Developed the Sesquicentennial Working Group in advance of the Village's 150th Anniversary Completion of stormwater improvements in the Madison Avenue and Park Avenue Basins
2018	<ul style="list-style-type: none"> Created and adopted a comprehensive three-year Strategic Plan for Fiscal Years 2019-2021 Selected a new enterprise resource planning system and commenced implementation Adopted the Glencoe Active Transportation Plan for future pedestrian and bicycle-related infrastructure improvements Commenced the Village's year-long, 150th anniversary celebration Completed significant ravine outfall improvements at four locations Rehabilitated sanitary sewers to comply with new inflow and infiltration regulations Finance Director/Village Treasurer Nikki Larson appointed

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

Additional contributions to timeline made by

Ellen Shubart, Former Village Trustee

Philip Kiraly, Village Manager

David Mau, Public Works Director

Cary Lewandowski, Public Safety Director



STATISTICAL DATA

GENERAL

Date of incorporation and adoption of Village 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)	\$203,235

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	3,060
Average Daily Pumpage	1,633,000 gallons
Rated Daily Capacity	8,000,000
Miles of Water Main	58
Storage Capacity	2,500,000 gallons
Fire Hydrants	505

MUNICIPAL SERVICES	2016	2017	2018 as of 11/30/18
Ordinances Adopted	18	23	16
Resolutions Adopted	45	69	62
Village Board Meetings	12	12	11
Committee of the Whole	11	8	8
Historic Preservation Commission	9	8	15
Plan Commission	9	8	4
Zoning Commission/Board of Appeals	7	10	5
Fiscal Year 2020 Budget Page 3			
Public Safety Commission	7	10	4
Community Relations Forum	1	7	6
Golf Advisory Committee	12	11	10
Sustainability Task Force	7	11	10
Sesquicentennial Planning Committee	-	-	15
Police Pension Fund Board	3	4	4

PUBLIC WORKS SERVICES (streets, sewers, forestry)	2016	2017	2018 as of 11/30/18
Streets – Repaired (square feet)	11,038	19,554	10,002
Times Plowed	27	14	22
Times Salted	41	23	30
Sidewalks – Repaired (square feet)	194	254	123
Times Plowed	30	5	10
Sanitary Sewers – Cleaned (linear feet)	140,298	178,350	192,166
Repaired (linear feet)	53	61	127
Storm Sewers – Cleaned (linear feet)	27,941	19,953	56,046

Repaired (linear feet)	205	72	38
	<u>2016</u>	<u>2017</u>	<u>2018</u>
Manholes/Catch Basins -			
Cleaned	366	210	1,049
Repaired	17	18	68
Refuse/Landfill (tons) -	2761	2697	2,483
Parkway Trees -			
Trimmed	627	824	464
Removed	657	329	287

BUILDING PERMITS	Year	# Issued	Value of Construction
	1996	142	\$ 16,180,646
	1997	143	\$ 26,946,626
	1998	141	\$ 24,382,367
	1999	165	\$ 34,688,014
	2000	140	\$ 40,544,328
	2001	122	\$ 40,987,669
	2002	121	\$ 38,363,914
	2003	121	\$ 53,742,886
	2004	127	\$ 54,470,340
	2005	117	\$ 60,702,645
	2006	107	\$ 42,627,796
	2007	78	\$ 54,122,580
	2008	66	\$ 49,844,974
	2009	38	\$ 11,621,930
	2010	51	\$ 17,091,902
	2011	55	\$ 17,358,109
	2012	48	\$ 17,308,208
	2013	72	\$ 32,503,380
	2014	71	\$ 55,001,875
	2015	63	\$ 33,938,723
	2016	43	\$ 14,664,478
	2017	47	\$ 31,887,557
	2018	49	\$ 21,208,866

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

CONSTRUCTION PERMITS	Year	# Issued	Value of Construction
	1999	159	\$ 1,824,350
	2000	145	\$ 2,553,600
	2001	155	\$ 3,125,600
	2002	139	\$ 3,063,750
	2003	137	\$ 4,647,300
	2004	168	\$ 6,307,450
	2005	119	\$ 5,508,915
	2006	130	\$ 7,568,800
	2007	148	\$ 8,934,685
	2008	130	\$ 5,642,367
	2009	110	\$ 4,030,101
	2010	120	\$ 3,749,899
	2011	263	\$ 4,192,934
	2012	247	\$ 3,717,397
	2013	239	\$ 5,376,038
	2014	255	\$ 6,367,235
	2015	300	\$ 5,573,965
	2016	269	\$ 6,847,552
	2017	303	\$ 8,167,059
	2018	259	\$ 4,326,190

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

PUBLIC SAFETY SERVICES	2016	2017	2018
Fire/Paramedic Service Calls	1,624	1,489	1,326
Motor Vehicle Accidents	207	210	178
Driving Violations	2,094	2,189	2,366
Local Ordinance Violations	3,300	3,044	3,469
Part I Offenses	123	102	73
Part I Arrests	9	10	15
Part II Offenses	284	287	285
Part II Arrests	209	148	142



FISCAL YEAR 2020

GLOSSARY OF BUDGET TERMS

SECTION M



GLOSSARY OF BUDGET TERMS

- A -

Abatement: The reduction of a property tax levy.

Appropriation: An allowable expenditure per Illinois Compiled Statutes, authorized by the Village Board that permits the Village to incur obligations and make expenditures for a specific purpose.

Appropriation Ordinance: The legal spending plan enacted by the Village Board, which lists appropriations for a given fiscal year.

- B -

Bond Construction Fund: The Bond Construction Fund is a governmental fund that exists for the purpose of aggregating resources to complete infrastructure improvements and large-scale capital projects. These projects are largely funded by General Obligation (G.O.) bonds and any interest earned on the respective bond proceeds.

Budget: The financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services. The term “Adopted Budget” refers to the official budgetary totals authorized by the Board of Trustees.

Budgetary Accounts: Accounts used to record 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 expenses are expenditures for land, building improvements, equipment, vehicles, machines or software that result in an addition to fixed assets. Capital expenses are not separated from the overall budget and are reflected in individual department budget requests.

Community Improvement Program (CIP): A plan for major capital expenditures incurred annually and over a 10-year period.

- D -

Debt Limit: Legally established limit for the issuance of debt, based on a percentage of base year Equalized Assessed Value (EAV) of property within Village limits. Issuance of 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 Fund: This fund is a governmental fund that exists for the purpose of retiring general obligation and other debt incurred to finance various capital improvements.

Depreciation: A portion of the cost of a capital asset charged as an expense during a particular period, reflecting expiration in the asset's service life.

- E -

Encumbrance: Restricting or reserving funds for a specific expenditure. The most common example of an encumbrance is the issuance of a purchase order which 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*). The EAV represents a portion of the market value of a property that is used for property tax assessment.

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 in a governmental fund.

Expense: A disbursement or spending associated with a specific project, service or purchase in an enterprise fund.

- F -

Federal Insurance Contributions Act (FICA): This act allows for the collection of social security taxes. FICA is comprised of social security and Medicare taxes.

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 (or February 29 in leap years).

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.

- G -

General Fund: The general fund is a governmental fund that accounts for all revenues and expenditures of the Village, which are not accounted for in any other fund. This is an operating fund from which most of the current operations of the Village are financed.

Generally Accepted Accounting Principles (GAAP): Refers to the standard framework of guidelines for financial accounting used in any given jurisdiction, generally known as accounting standards or standard accounting practice.

General Obligation Bond (G.O. Bond): A long-term security that is issued to provide funding for a project, and where the general taxing power of the Village is guaranteed to pay both the principal and interest associated with the underlying debt instrument.

Governmental Accounting Standards Board (GASB): The GASB is an independent organization that establishes and improves standards of accounting and financial reporting for municipal entities. GASB is the source of generally accepted accounting principles (GAAP) used by state and local governments.

Government Finance Officers Association (GFOA): The GFOA is an independent organization whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking and leadership.

- 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.

Intergovernmental Risk Management Agency (IRMA): A municipal risk management pool providing insurance coverage to over 70 government agencies in Illinois to address risks and share education tools to help members decrease property, casualty and workers' compensation claims and losses.

IRMA Excess Surplus: The IRMA Excess Surplus fund is an account held by IRMA on behalf of the Village which is credited for deductibles paid in excess of property, casualty and workers' compensation claims filed.

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."

- 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.

Financial Plan: A long term spending plan that projects revenues, capital needs and expenditures in future years. The goal of the plan is to balance current needs verse long-term future needs. This plan is updated annually and assists in the preparation of the budget and prioritization of expenditures.

- M -

Motor Fuel Tax (MFT): The MFT Fund receives and allocates funds provided by the State of Illinois, which generates revenue through a tax on fuel sales. The tax is then distributed to municipalities throughout Illinois on a per capita basis. The Village of Glencoe's use of MFT Fund revenue is restricted to the maintenance of streets and support of the ongoing maintenance of the street resurfacing program.

- O -

Operating Expense: Any item not defined as a capital expense. Operating expenses typically occur annually. While some operating expenses cost more than \$10,000, the Village may exclude them from the capital budget because they generally occur every year (e.g. service charges, maintenance costs).

Operating Income (Loss): The value of the difference between normal operating revenues and expenditures for the Village.

Other Expense: 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, health insurance and other forms of compensation.

- 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 with 23 member communities, which provides residents with waste management services including disposal and recycling options for special materials that are not collected through regular curbside garbage and recycling collection.

- W -

Water Fund: The Water Fund is an enterprise fund that provides resources for the operation and maintenance of water production and distribution. This fund is designed to be a self-sustaining function that is funded entirely by user charges.