



# VILLAGE OF GLENCOE PRELIMINARY BUDGET



JANUARY 1, 2021 – DECEMBER 31, 2021



# TABLE OF CONTENTS

<b>SECTION</b>	<b>PAGE</b>
<b>Budget Transmittal Message</b>	5 -7
<b>Introductory Document</b>	
Budget Guide	9 - 12
<b>Financial Forecast and Revenue Scenarios</b>	
Financial Forecast Executive Summary	14 - 28
Financial Forecast Attachments	29 - 32
<b>Major Financial Policies</b>	
Major Financial Policy Recommendations	34 - 44
<b>Fee and Fine Schedule Analysis</b>	
Fee and Fine Schedule Analysis and Recommendations	46 - 49
<b>Operating Statements</b>	
Operating Statement	51
Revenue Distribution by Fund	52
Revenue Detail by Category	53
Expenditure Distribution by Fund	54
Expenditure Detail by Category	55
<b>Department Budgets</b>	
Finance Department Narrative	57-58
Finance Department Expenditure Detail	59
Public Safety Department Narrative	60-61
Public Safety Expenditure Detail	62
Public Works Department Narrative	63-65
Public Works Expenditure Detail	66-67
Village Manager's Office Narrative	68-69
Village Manager's Expenditure Detail	70
Golf Club Narrative	71-73
Golf Club Expenditure Detail	74-75
Water Fund Narrative	77- 78
Water Fund Expenditure Detail	79-80

**Department Budgets Continued**

Motor Fuel Tax Fund Narrative	82
Motor Fuel Tax Expenditure Detail	83
Capital Projects Fund Narrative	85
Capital Projects Fund Expenditure Detail	86
Police and Fire Pension Funds Narrative	88-89
Fire Pension Fund Expenditure Detail	90
Police Pension Fund Expenditure Detail	91

**Community Investment Program**

Community Investment Program Summary	93 - 94
10-Year Community Investment Program Schedule	95 - 98
Community Investment Program Overview – Calendar Year 2021	99
General Fund Narratives	101 - 129
Water Fund Narratives	131-132
Motor Fuel Tax Fund Narrative	134
Capital Projects Fund	136
Golf Club Fund Narrative	138-141

# BUDGET TRANSMITTAL MESSAGE





# BUDGET TRANSMITTAL MESSAGE

October 7, 2020

**To the Honorable Village President and Board of Trustees,**

Attached for your review is a draft plan of expenditures and corresponding revenues for the Calendar Year 2021 Budget which begins January 1, 2021 and concludes on December 31, 2021. With a transition to a January 1 fiscal year start, the draft budget accommodates a full 12 months of revenues and expenditures and transitions the Village to a calendar year-based fiscal year for the first time in its history. The Village Board is scheduled to review this information at the Finance Committee meeting scheduled on October 13, 2020. Following Village Board feedback and direction, staff will finalize a budget document for public presentation in November 2020 and final consideration of approval in December 2020.

The COVID-19 pandemic has dramatically reshaped the normal day-to-day operations of the Village, and indeed the local and national economy, and has heightened our collective focus on public health and normal realities of our daily lives. The pandemic first began to impact Glencoe in March 2020, only weeks after the Village's current fiscal year (*Stub Year 2020*) began. Governor Pritzker issued a series of orders to control the spread of the virus, including operating restrictions on many sales tax generating businesses. As economically sensitive revenues began to decline, many important initiatives and projects planned for and allocated within the Stub Year 2020 budget quickly took a back seat to the realities of a response that required unprecedented change for our staff, elected officials and our community as a whole. Steps were taken by the Village Board and staff to reduce planned spending by \$2.4 million (through a combination of delayed capital investments and operational cost reductions), and conserve resources so that critical Village operations would continue to function. Under the guidance of the Village Board, our staff team has developed a modeling tool to monitor the Village's finances since the start of the pandemic to allow the Village to adjust as necessary. Initial projections indicated that the Village may lose as much as \$2.0 million, however we now expect that revenues will be reduced by approximately \$650,000 by the end of the current year.

When developing the draft budget, staff seeks to appropriate the necessary resources toward fulfilling the Village's basic mission of providing for the health, safety and welfare of the residents of this community. Budget development began in earnest this summer, and most recently a review of the Village's Financial Policies and five-year Financial Forecast was completed by the Finance Committee in September. These documents, while most helpful in creating a set of guideposts by which we can plan for the coming year and help us to ascertain how revenues might perform and expenditures may trend.

The impacts of the pandemic described above have translated to a complicated revenue forecasting environment that is less predictable than years past and which has correspondingly complicated the process of developing the attached draft spending plan. Staff took significant steps to review all expenditure requests against the understanding that revenues would likely be constrained for all or part of the fiscal year. Meaningful reductions in all areas of the Village's operating budgets have been recommended, while working to ensure that resources were available to provide Village services as expected by our community. Given the financial situation, overall staffing has been reduced in the General Fund, while a continued focus on succession planning and training has been maintained to ensure continuity of service for our departments as retirements are anticipated during the coming year. Staff has been mindful of the fact that proposed revenue

increases have a corresponding impact on our residents and businesses, and that wherever possible, limiting these increases should be prioritized. That said, as the Board is keenly aware, the Village has few opportunities for new revenue generators and our largest revenues (property, sales and use taxes) are statutorily restricted.

A few highlights of the draft budget are outlined below.

### **Summary of Expenditures:**

Total expenditures equal \$28,984,520 across the Village's operational funds (which include the General Fund, Water Fund, Golf Club Fund, Motor Fuel Tax Fund [MFT], Capital Projects Fund, Debt Service Fund and Agency Fund). The primary drivers of budget expenditures include the following:

- Proposed Decreases:
  - Reduction of one full-time employee (*Community Engagement Analyst in the Village Manager's Office*) as well as delayed hiring for one Public Safety Officer and Maintenance Equipment Operator (until July 1, 2021) (savings of \$200,000)
  - Pay increases for union employees in the Public Safety Department have not been included in the draft budget as contract negotiations have not yet commenced (contract expires 2/28/2021)
  - Reductions across all service areas in overall operating budgets (\$263,800)
- Proposed Increases:
  - An increase in the required Police Pension contribution of \$325,276 (an increase of 18%)
  - Planned capital investments (many deferred from the current Stub Year 2020 budget) of \$3,571,000 in the General, Water, Golf and Capital Projects Funds
  - Contractually required cost of living (COLA) for Public Works union employees (2.75%) (increase of approximately \$85,000)
  - Delayed cost of living adjustments for non-union staff (delay of implementation of 2% COLA until July 1, 2021, with possible further deferrals if needed) (increase of \$63,000)
  - A temporary over hire of staff in the Water Fund to ensure succession planning in critical operating areas of our water utility (an increase of \$95,940)

### **Summary of Revenues:**

As presented, overall operational fund revenues total \$28,187,042. Revenue projections have been impacted by the COVID-19 pandemic and are constrained in several areas. The primary revenue drivers include the following:

- Proposed Decreases:
  - Reduced projection of sales tax revenues of \$451,000 (22.7%)
  - Anticipated reduction in the local share of Income Tax of \$210,000 (19.4%)
  - Projected decreases of 18-20% in Personal Property Replacement Taxes (\$23,000), Ambulance Fees (\$32,000) and Alarm Permits (\$32,700)
  - A 40% reduction in Parking Permit fees (\$46,250)
- Proposed Increases:
  - In accordance with PTELL, a property tax levy increase of 2.3%, is planned or a total of \$215,484.
  - In line with planned increases to fund necessary capital, financing and operating expenses, an increase of 8% in water rates and 5% in sewer rates.
  - Increase in the General Collection Services Fee of 2.3% (\$8,500)
  - Increases in Golf Club daily rates by \$1 and \$20 increase for permanent tee times

- Recommendations of new fees for several permit related activities, including fees for plan commission applications, architectural plan review modifications, right-of-way usage and review of tree removal and preservation plans (these provide only modest revenue impacts, and rather are being recommended to better cover costs)

The General Fund as presented includes a significant number of items highlighted in the Village's 10-year Community Investment Program (CIP), many of which were deferred from the current Stub Year 2020 budget. As in past years, staff is requesting additional feedback from the Board to address an expenditure deficit caused by these significant capital needs. Staff will present various alternatives for Village Board discussion and feedback which will be incorporated into a final draft budget for consideration. Removing CIP items completely from the General Fund would result in a surplus of approximately \$377,000, however this would be impractical as several of the proposed items are critical to ongoing operations while others are required by regulatory mandate. In addition, the deferral of capital items today can often create considerable increases in the cost of improvements in the future. When considering priorities, the Board may also wish to discuss proposed operating budget expenditures that may be reduced to accommodate other CIP-related projects.

The Calendar Year 2021 Budget is outlined in detail in the following pages. Staff will review recommendations to the Board on the necessity, priority and timing of proposed expenditures, as well as funding alternatives, to guide the formation of a final budget recommendation which will be made in November. Along with the staff, we look forward to discussing this plan with the Village Board and engaging with the community in the coming weeks and months.

Sincerely,

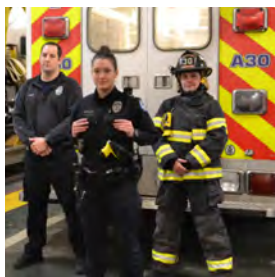


Philip A. Kiraly  
Village Manager



Nikki Larson  
Finance Director

# INTRODUCTORY DOCUMENTS





# BUDGET GUIDE

Welcome to the Village of Glencoe's budget for Calendar Year 2021, which will begin January 1, 2021 and continues through December 31, 2021. This is the Village's first calendar year-based fiscal year.

This **Budget Guide** has been developed to assist the reader in understanding how the budget document is used in the overall budget development process, summarize the Village's major funds and help give context to the various sections of this complex document.

## BUDGET DEVELOPMENT PROCESS

Guided by the policies, priorities and goals of the Village Board (including the Strategic Plan, financial policies and source documents), the budget is the single most important policy document produced by the Village each year. The budget is both a spending plan for the Village's available financial resources and the legal authority for Village departments to spend the resources for public purposes. Through these resources, services are provided to meet the needs of the community.

The budget is approved annually by the Village Board in compliance with the Village Charter and municipal code. The adopted budget serves as a forecast of revenues it will receive and expenditures it will incur during the year. In conjunction with the budget, the Illinois Compiled Statutes (ILCS) requires the Village to adopt an appropriations ordinance, which 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. Revenues and expenditures are monitored through the year to determine whether actual performance is within the targeted allocations.



As depicted in the graphic on the prior page, work on the annual budget begins with staff's review of capital and infrastructure needs, circulation and evaluation of a fee survey to surrounding communities and development of the financial forecast and financial policies. In addition, the Village conducts 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, forecasts and other critical documents as the Village's annual spending plan is drafted. Such documents are included within the budget to serve as a mechanism to collect feedback before the final budget is completed.

## FUND SUMMARIES

Municipal budgets are organized by funds in order to segregate and account for restricted resources. Each fund functions like a separate accounting entity. The Village has several types of funds, including governmental, enterprise, custodial and fiduciary funds. Each type of fund has a specific purpose and accounts for specific activities.

The Village's **governmental funds**, from which much of the Village's daily operations are funded, include:

- The **General Fund** is the general operating fund for the Village. This is a primary fund used by the Village for which revenues and expenditures are not legally restricted for use. This fund 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, engineering and community development) and other functions required to support direct services to the community, such as financial management, legal, risk management, human resources, communications and day-to-day administration. There is also a limited amount of capital expenditures that are funded with General Fund revenues and/or reserves.
- The **Motor Fuel Tax (MFT) Fund** is a special revenue fund that is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village's MFT Fund has resources received on a per capita basis from the State of Illinois for purposes specifically restricted to roadway maintenance.
- The **Capital Projects Fund** is used to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements. 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 used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.

**Enterprise funds** are funds required to account for operations for which a fee is charged to external users for goods or services. The Village maintains two major enterprise funds, the Water Fund and the Glencoe Golf Club Fund.

- The **Water Fund** provides resources for the operation and maintenance of the Village's water production and distribution divisions and is funded largely by user charges. All activity necessary to provide such services are accounted for in this fund, including administration, operations, maintenance and billing and collection.
- The **Golf Club Fund** provides resources for the operation and maintenance of the Glencoe Golf Club. The Golf Club is funded by user charges for greens fees and related fees. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, and fee collection.

**Custodial funds** are used to account for assets held by the Village in a purely custodial capacity. The Special Service Area Fund accounts for activities related to the collection of taxes and payments of special service area debt related to the Washington Place Special Service Area.

Lastly, **fiduciary funds** are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support Village programs.

- The **Police and Fire Pension Funds** are fiduciary funds used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the Village's Public Safety Department. The Firefighters' Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits. This Pension Fund has one remaining surviving spouse beneficiary and fund benefits for this member are on a pay-as-you-go, annual basis.

Both funds are governed by the ILCS as well as two separate pension boards, comprised of fund members (those who qualify for or are receiving a pension) and appointed members from the community.

## BUDGET SECTIONS

*The draft budget is divided into various sections. The table of contents will guide the reader to a specific section or subsection. Tabs in the budget document also correspond to the section headings below.*

### Budget Transmittal Message

The **Budget Transmittal Message** outlines the major initiatives and changes to the spending plan for the coming fiscal year.

### Financial Forecast

The **Financial Forecast** is designed to provide 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 Stub Year 2020 year-end projections are included within the forecast and have also been added to each department's budget detail table.

### Major Financial Policies

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

### Fee and Fine Schedule Analysis

As part of the budget development process, staff annually reviews various fees, fines and charges for Village services. Staff distributes a fee survey to surrounding municipalities to analyze and compare the fees, fines and charges that the Village assesses to those of comparable communities. Based on the review of this data, the **Fee and Fine Schedule analysis** is presented to the Village Board for review.

## Budget Summary

The **Budget Summary** included in the budget provides an overview of the Village's revenue 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.

## Department Budget Detail

Narratives are outlined with an expenditure detail for each Village department (including the Village Manager's Office, Finance, Golf Club, Public Safety and Public Works).

## Fund Summaries

Following the department budgets are fund narratives for the **Water Fund, Motor Fuel Tax Fund, Debt Service Fund, Capital Projects Fund and Pension Funds**. Narratives contain a description of each department or fund, personnel summary and highlighted budget requests for the coming fiscal year. A summary table for each department's requested expenditures follows each narrative.

## Community Investment Program (CIP)

The **Community Investment 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 annually, 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.

# FINANCIAL FORECAST AND REVENUE SCENARIOS





# VILLAGE OF GLENCOE

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DATE: October 7, 2020  
TO: Finance Committee  
CC: Philip Kiraly, Village Manager  
FROM: Nikki Larson, Finance Director  
SUBJECT: **Financial Forecast: Calendar Year 2021 – Calendar Year 2025**

*Note: This is the final version of the Financial Forecast based on feedback from the Finance Committee on September 15, 2020.*

## Executive Summary

The current Stub Year has been a challenging year for the Village of Glencoe both financially and operationally. From the many actions taken by the Illinois State legislature and Governor to control the spread of COVID-19, enhanced communications to and from the Village on public health and financial matters, modifications to operating Village Hall, Public Safety and Public Works operations and the local economic impacts of a global pandemic, financial forecasting has been challenging at best. Fortunately, despite several downward trends in revenue, the Village remains in a strong financial position, as evidenced by stable performance of some of the Village's largest revenue sources, responsible management of fund reserves and the reaffirmation of the Village's AAA credit rating in August 2020 by Standard and Poor's. As operations change in response to the current environment and the ten-year community improvement plans advance, a forward-looking financial forecast is becoming increasingly critical in accordance with best practices and the Village's Strategic Plan. While considering the budget for Calendar Year (CY) 2021, it is important that the Village make the best strategic use of available funds. The Financial Forecast (FF) is designed to provide the foundation upon which these decisions can be made.

The FF includes projections for the coming Calendar Year 2021 through Calendar Year 2025 (a five-year forecast) and utilizes data and projections based upon the best information available at the time the forecast was developed. The FF is influenced by a variety of factors, including: current economic conditions, 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, staff has focused on carefully reviewing expenditure line items to evaluate existing programs and service delivery methods and have been challenged to identify areas in which savings or efficiencies could be generated. Unfortunately, when looking at actual year to date receipts, many of our economically sensitive revenues are trending downward, and conversely, personnel, pension and commodity costs have continued to rise with inflation. As the long-term effects of these trends are evaluated, identifying potential sources of new revenue will become a bigger priority for consideration.

Like any document that projects revenues and expenditures, unanticipated issues may arise that may either positively or negatively impact the numbers presented in this document. That has never been truer than in the past six months. These initial projections are based on information 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 infrastructure improvements and summarizes current financial trends for each major fund of the Village.

### **Current Environmental Impacts**

There are a number of environmental factors to be considered as part of the financial forecast, which have been summarized below in Table 1. One of the largest impacts to the financial state of the Village remains 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. In previous years, the Illinois General Assembly has undertaken several cost savings measures during their own budget process that negatively impacted revenue sharing with municipalities. Most notably of these measures 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).

Last year, the Illinois Governor signed legislation forming a task force that focuses on property tax relief, which has been asked to review causes of increasing property tax levels within the State, reviewing best practices in public policy regarding property taxes, and making recommendations for legislation that will provide property tax relief for homeowners in Illinois. As the Village receives approximately 52% of its revenue from property taxes, the recommendations from this committee may critically impact ongoing operations. There has not been much movement from this committee, however, we are unsure of what future changes may bring. As noted in the attached revenue loss scenarios, a potential property tax freeze could amount to as much as \$215,000 in the first year, with the loss compounding in each successive year. Regardless of whether property taxes are impacted within the next twelve months, it is anticipated that some form of 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 lack of a long term financial plan.

The State's most recent effort to help close their budget gap was the authorization of a referendum to allow the State legislature to modify the existing income tax system to a progressive tax structure, in which income would be taxed on a tiered basis rather than a flat rate. The referendum will be on the November 3, 2020 ballot. It is yet to be determined how, if at all, this may impact the local economy in Glencoe and other communities. It is anticipated, however, that there will be a potential financial impact to the Village regardless of whether or not the referendum passes.

On a national level, the Federal Government continues to generate headlines with legislative and policy making changes that impact the national economy. The rising unemployment level has led to the passage of several stimulus and financial aid packages to assist those businesses and residents that have been negatively impacted by COVID-19. Also, tariffs have had a noticeable local impact in rising prices on goods commonly used in municipal operations, such as steel, fuel and lumber, or electronics manufactured overseas. Remarkably, inflation has managed to stay at reasonable rates, however, a number of economic factors have begun to indicate that a rise in inflation may be on the horizon. If inflation increases, the cost of goods sold may also rise, increasing retail sales tax revenue and conversely, the cost of goods and services for the Village. Also, in an environment that has not followed traditional economic trends for an extended period of time, interest rates have become difficult to forecast. Interest rates are subject to escalate in an inflationary environment, which may increase the cost of borrowing for future infrastructure improvements. On the contrary, if the Federal Reserve elects to drop rates, this may extend an already prolonged period of reduced rates and continue an ideal financing market for the Village as a borrower.

On a local level, the Village is experiencing upward pressure on wages, rising capital and infrastructure costs, increasing pension costs and declines in sales tax revenue as a result of scaled back operations at many of our local businesses. 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 infrastructure 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.

**Table 1. Factors Impacting Financial Conditions**

<u>Factor</u>	<u>Impact Estimate</u>
COVID-19 pandemic	Economically sensitive revenues have declined, the duration and extent of this decline is still not fully realized.
Impact of reduced fuel consumption	Reduced per gallon allocation of taxes and reduced usage due to COVID-19
International conflict, tariffs	Market impact, magnitude to be determined. Higher supply costs.
Market trends	Market volatility increases risk to investments, particularly for Police Pension Fund
Public Safety Pension Consolidation	Anticipated savings on investment management may be realized in the future; significant increases in cost anticipated in the near term
Other potential unfunded mandates	Unknown at this time
Impact of energy efficient electrical appliances	Reduced utility tax from electrical consumption and state applied rates
State of Illinois Progressive Tax Referendum	To be determined. Potential modifications to income or sales tax sharing formulas regardless of outcome of the referendum
Income Tax reduction / elimination	Elimination would cost Village approximately \$850,000 per year; any reduction is a compounding loss of revenue.
Changes to Property Tax legislation	Potential property tax freeze or mandatory reductions.
Personal Property Replacement Tax (PPRT)	Potential reductions in Village's share; initial projections indicate a 17% decline.
State of Illinois SFY 2022 budget changes	Unknown at this time.
Increased State Motor Fuel Tax allocations	Rebuild Illinois Grant funds allocated \$574,880 to be collected over three years.
Success of bond referendum efforts	Impact on local financial condition and target capital investment.
Result of Home Rule referendum efforts	Potential to expand options for revenue generation.

### **Comparisons to the Prior Year Financial Forecast**

Last year's Financial Forecast (FF) assumed that expenditures would exceed revenues as early as CY 2022, with projected rates of spending drawing down fund balance to \$386,391 by CY 2024. Although rising expenditures continue to be a concern, the Village has taken considerable measures to reduce expenditures and generate efficiencies in its operations, and a hard look at how capital projects are prioritized and funded. The current forecast no longer reflects deficit spending in the five-year forecast, nor does fund balance dip below the \$2.5 million policy minimum. Last year's FF also included revenue loss scenarios in which reductions in shared revenue may occur at the State level, assuming a potential property tax freeze, or potential reductions in income or sales tax sharing. These scenarios continue to be a concern and have been updated in the current forecast. In facing an unpredictable legislative environment, the Village must continue its work to generate additional cost savings through assessing our current operations, evaluating alternate revenue sources and identifying the correct staffing levels through attrition in the coming years.

The SY 2020 FF presented the ongoing message 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 CIP to ensure that large infrastructure needs are identified and a funding source can be selected to complete these improvements. This year, we have the added challenge of reincorporating projects that were deferred as a result of the COVID-19 pandemic. The draft CIP will include proposed funding sources for these infrastructure needs and additional feedback will be requested of the Board in October to assist in prioritizing projects.

Lastly, the SY 2020 FF explained that pensions continue to remain a significant cost and pension reform is a significant issue. Unfortunately, pension costs remain a substantial (and growing) portion of the Village budget and property tax levy requirement. Since Fiscal Year 2018, pension contributions for all three of the Village's pension funds - Police, Fire and Illinois Municipal Retirement Fund - have grown by approximately 48%, or \$1.1 million, the majority of which has applied to increases in the required contributions to the Police Pension Fund. The FF includes substantial increases in costs that are anticipated with existing and new legislation. The General Assembly has passed legislation to consolidate the investments of the Downstate Police and Fire Pension Funds (*inclusive of all funds except those in Chicago and at the State level*), which is projected to generate billions of dollars in savings in investment management expenses state-wide.

However, final consolidation is not expected to occur until 2023 and it is projected that investment expenses may first increase temporarily during the reallocation of the new consolidated portfolio before a savings of pooled investments can be realized. Due to the uncertainty surrounding this process, this forecast assumes that the Village will maintain full control of the Police and Fire Pension Funds and assumes a stable growth rate in pension contributions. As discussed at the August Finance Committee meeting, staff is also recommending holding additional meetings with the Village's actuary early next year to identify a formal funding plan for the Police Pension Fund.

### **Future Considerations**

Within the context of the FF, it is important to note several critical areas affecting the development of the budget document and long-term financing of the Community Improvement Plan (CIP). Presently, the items to be considered critical at this point in this process include:

1. ***Maintaining flexibility related to lingering COVID-19 pandemic-related issues.*** At this point in time, the depth and length of the financial impacts related to the COVID-19 pandemic are unknown. It is likely that revenue projections will continue to be updated as the economy shifts in response to the new normal.
2. ***Maintaining 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. As noted, this fall, the State will ask voters whether or not the income tax structure in Illinois should be revised. Regardless of whether or not this referendum passes, we do anticipate that the State will make additional budgetary changes that may affect the Village.
3. ***Providing feedback on prioritization of funding infrastructure improvements.*** The draft version of the CIP includes approximately \$52.4 million of improvements and equipment over the next ten years, which does not account for proposed modifications that are currently underway. Understanding that both monetary and human capital may be limited in any given year, as part of the budget process, the Board will be asked to provide guidance and feedback on the prioritization of CIP projects to be completed in the coming years. Additionally, staff will seek direction from the Board on proposed funding plans, including potential referenda for issuing general obligation bonds and utilization of fund reserves.
4. ***Continuing to monitor rising pension costs and fund required contributions as needed.*** By continuing to 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, which is only a placeholder. This rate of growth is subject to change with any additional legislation or with the finalization of the Village's funding policy that is expected to be completed next year.**
5. ***Authorizing water rates in accordance with the rate analysis.*** As noted by the water rate analysis, the Village has not historically charged rates in sufficient quantities to support the existing water production and distribution system. However, the Village Board's positive action over the past three years to increase rates to accommodate investment in the water system has reversed this course. The FF proposes that volumetric rates continue to increase in accordance with those recommended in the rate analysis to ensure future funding for infrastructure improvements. Calendar Year 2021 will be the fourth year of rate adjustments in accordance with the updated rate analysis.
6. ***Considering the issuance of revenue bonds supported by the Water Fund and additional Limited Tax Bonds as needed.*** The Village may issue alternate revenue source bonds (ARS) supported by the self-sustaining Water Fund revenues or Limited Taxing Authority Bonds without requiring a referendum. The FF and CIP both propose that future infrastructure improvements related to the water system may be partially funded through ARS bonds and may include a request to issue Limited Tax Bonds for specific projects. The Village recently enacted both of these tools. In 2019, Limited Taxing Authority Bonds were issued to finance street and streetscape improvements on Tudor Court and in 2020, ARS Bonds were issued to fund the full-scale replacement of the Village's water meter system.
7. ***Considering 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.*** Consistent with last year, the FF contains a placeholder of five percent as a fee escalator to assist in funding this requirement. A formal rate recommendation will be presented with the CIP for

consideration. Please note, neither the IEPA nor the MWRD has provided any funding to assist with compliance with this mandate.

8. **Evaluating recommendations to modify the Business License fee structure** to ensure that a more proportionate share of Village costs associated with inspection and reviews are recovered.
9. **Considering the abatement of debt service** related to the recently issued ARS bonds, which amounts to \$181,900 in Calendar Year 2021. Please note, the assumes that the annual debt payment will be paid from Water Fund reserves. At this time, it is recommended that the debt payments associated with all other outstanding issues – 2012A (*to be refunded in fall 2020*), 2015A, 2016B and 2019A be paid through the respective debt service levy.
10. **Considering the implementation of new fees.** The full list of proposed fee changes will be presented to the Finance Committee in October.

## Forecast Highlights

### **General Fund Revenues**

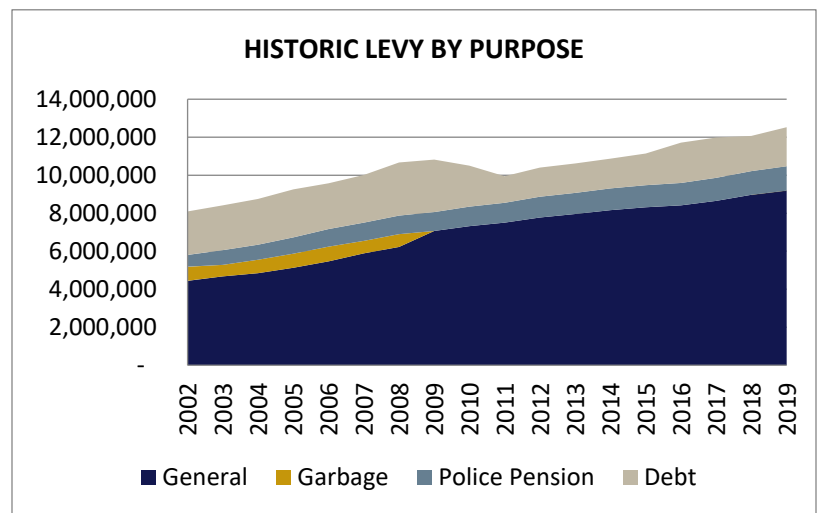
The General Fund is the main operating fund of the Village. A number of revenues in the General Fund have declined or stagnated as a result of the COVID-19 pandemic. Revenue is budgeted at a total of \$17.6 million in SY 2020 and is still expected to climb to approximately \$20.6 million in CY 2025 as the local economy begins to recover. Operating expenditures are projected at \$18.9 million in CY 2021, with one-time capital expenditures funded from reserves projected to be \$770,000.

### Property Taxes

**Forecast Outlook: MONITORING**

As the Village's largest revenue source (56% of General Fund), annual change in the United States Consumer Price Index (CPI-U) is used to project the annual allowable increase in property taxes.

- The General Fund 2020 tax levy (for collection in CY 2021) can increase by 2.3%, or approximately \$569,441 (*excluding the debt service levy*).
- The forecast assumes a 2.0% increase for the 2021 tax levy (CY 2022).
- Based on projections from the Central Budget Office, tax levies are projected to increase by an average of 2.2% through CY 2025.
- Please note, this revenue is susceptible to changes by the Illinois legislature; a property tax freeze could decrease revenue by approximately \$126,000 per 1% of a loss in the increase in levy.

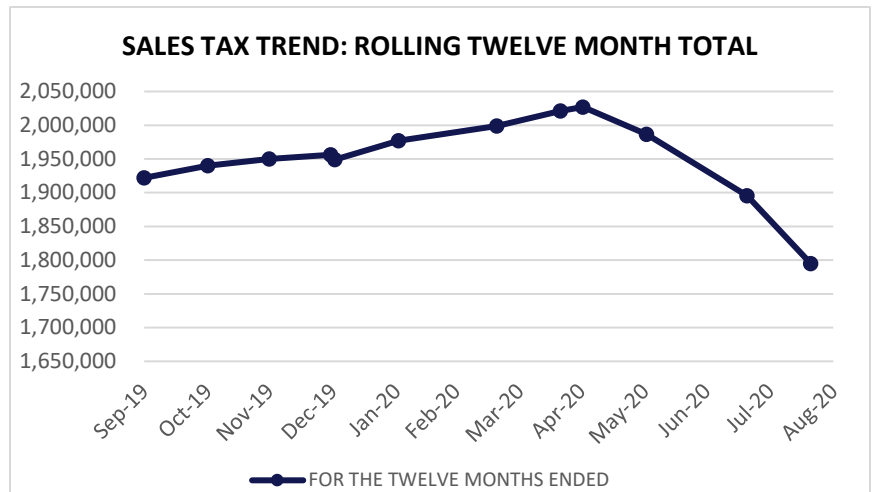
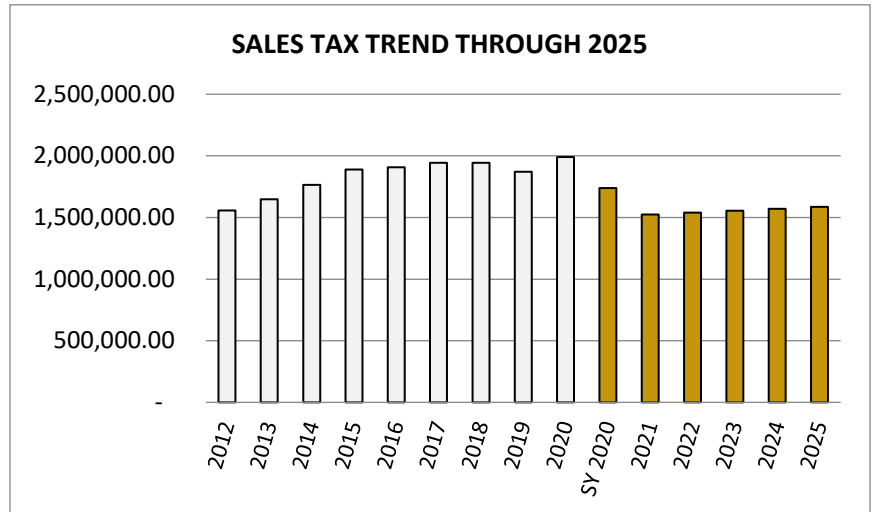


## Sales Tax

Forecast Outlook: **MONITORING**

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 that next calendar year will continue the slow recovery that we have seen over the past several months. It continues with relatively stable 1.0% annual average increases, although any change in the composition of retailers in Glencoe or regulations governing sales tax distributions may significantly impact this revenue. A 30% decrease in sales tax is projected for the remainder of this year and the beginning of next year.
- It is projected that the Village will receive \$1,524,275 in sales tax in CY 2021.
- Sales taxes are received on a monthly basis but represent collections that took place three months prior. To better identify revenue trends, the rolling twelve-month graph reflects a trailing twelve-month trend for the months ended September 2019 through August 2020.

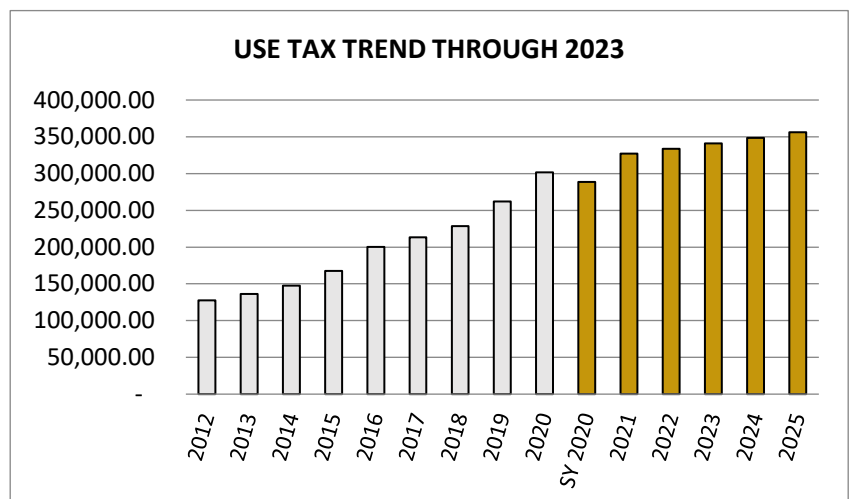


## Use Tax

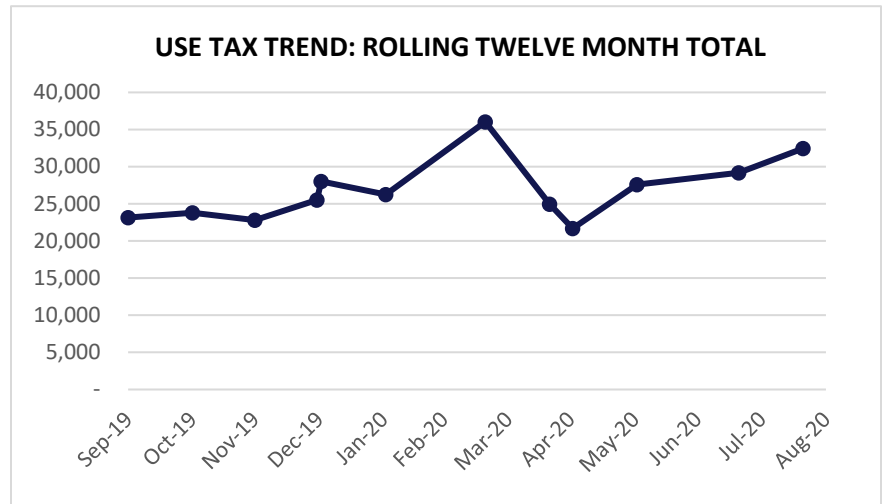
Forecast Outlook: **STABLE**

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

- This source of revenue is subject to economic forces and the decisions of individual business owners to self-report sales taxes.
- The forecast assumes that the Village will receive \$327,115 in use tax in CY 2021 and the forecast includes annual growth consistent with CPI projections, ranging from 2.0%-2.2% per year.



- The State of Illinois passed legislation to allow the State to begin more broadly collecting sales taxes on online purchases (*South Dakota vs. Wayfair, 2018*). Since this law took effect, we have not seen a material increase to the Village's share of this revenue.
- Similar to sales tax, use taxes are received on a monthly basis. To better identify revenue trends for the coming budget year, the rolling twelve-month graph reflects a trailing twelve-month trend for the months ended September 2019 through August 2020.
- Beginning on January 1, 2021, the Department of Revenue will begin taxing items that ship from outside of Illinois on a destination basis instead of being credited as use tax. This is a change from current practice, which is charged as use tax and distributed on a per capita basis. It is difficult to predict the impact of this change at this early point in the process and therefore this change has not been accounted for in this FF.

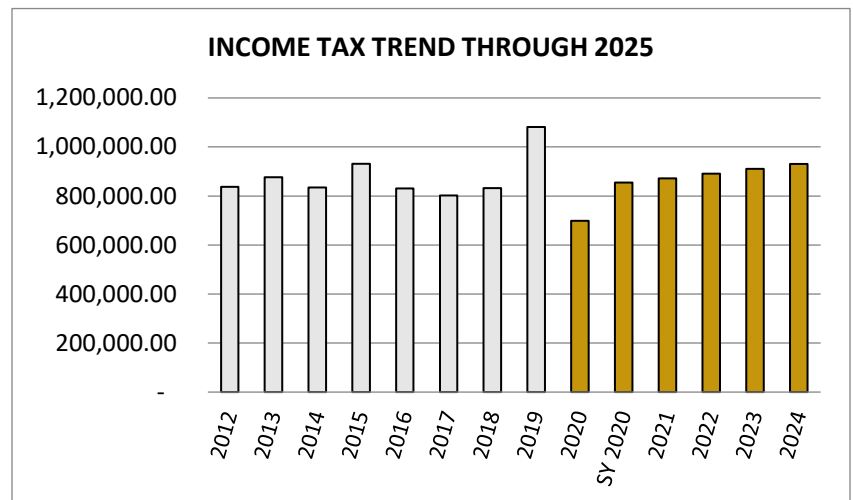


## Illinois Income Tax

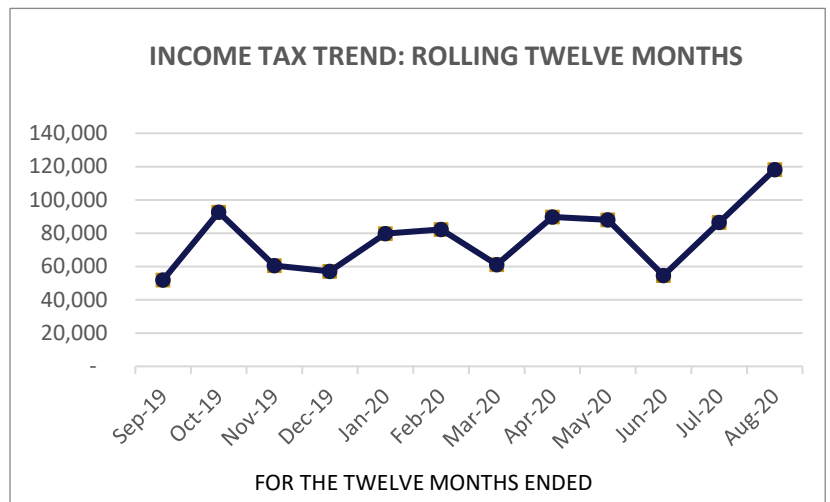
**Forecast Outlook: MONITORING**

Income Tax is collected by the State 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.
- Large scale unemployment and income tax filing extensions have negatively impacted this revenue in the current year. It is unknown whether this will continue through the length of the forecast. Modest increases consistent with CPI forecasts have been included in the projection, ranging from 2.0% to 2.2% per year.
- It is projected that the Village will receive \$854,855 in income tax in CY 2021.



- Income tax distributions are also received from the Illinois Department of Revenue on a monthly basis. To better identify revenue, the rolling twelve-month graph reflects a trailing twelve-month trend for the months ended September 2019 through August 2020.
- Trends in income tax receipts have remained relatively stable, however, we continue to monitor this closely in accordance with the State's proposed referendum on modifying its income tax model. It is unknown how this proposal may affect this revenue at this time.



### 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 twenty years (approximately \$3.9 million in ten years).
- The forecast includes a placeholder for projected rate increases of 5% per year, 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. A formal rate recommendation will be presented along with the draft CIP, but rates using the FF assumptions are projected below.

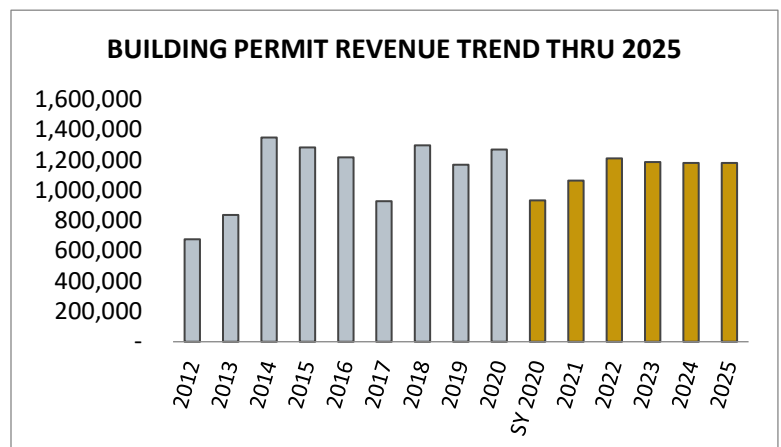
	<b><i>Sewer Rate Charges per 1,000 Cubic Feet</i></b>						
	<u>FY 2020</u>	<u>SY 2020</u>	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>	<u>CY 2024</u>	<u>CY 2025</u>
Rate per 100 cubic feet	1.10	1.16	<b>1.22</b>	1.28	1.34	1.41	1.48
Minimum charge	11.00	11.55	<b>12.13</b>	12.74	13.38	14.05	14.75
% Change	5%	10%	<b>5%</b>	5%	5%	5%	5%

### 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*)
- The Village undertook a significant review of building permits in 2018 and increased permit fees effective in summer of 2019.
- Using the current rate structure, the projected revenue level from CY 2021 through CY 2025 is predicted to slowly recover from this year's slowdown related to the COVID-19 pandemic.
- The SY 2020 projected revenue from building permits is less than the annual budget. It is anticipated that construction activity will begin to return to higher levels in the coming year.



- Following CY 2021, the forecast includes a relatively stable revenue projection until impacts of any forthcoming changes may be estimated.
- The Village's financial policies call for a consideration to set aside any one-time revenue, or one-time increase in revenue that is received above and beyond normal levels for future infrastructure projects. This policy is particularly important with revenue received from future developments, such as 1801 Green Bay Road. Due to the uncertainty surrounding COVID-19 and how that may impact future building permit revenue, it is recommended that this transfer **not** occur in SY 2020 and that a transfer in CY 2021 be reviewed as part of the budget process.

### **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, salary is the Village's largest category of expenditures. Generally, two thirds of the Village's workforce is governed by collective bargaining agreements which set in place salary adjustments (and other compensation).

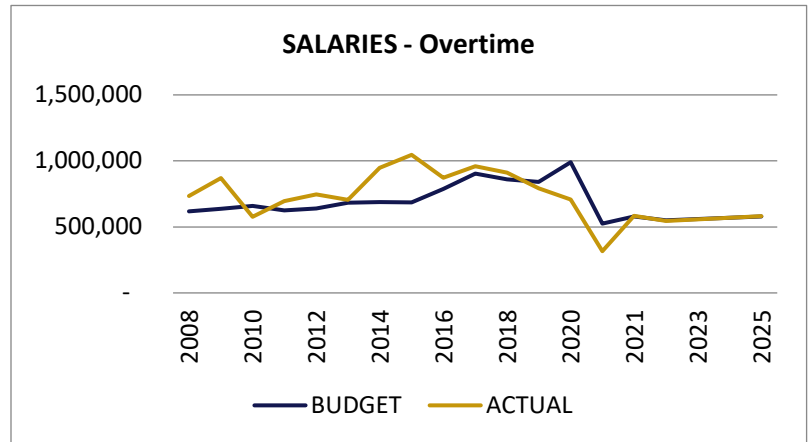
- The SY 2020 year-end projection for salaries is \$6,624,175 which is \$253,874 less than the budget. A large contributor to this decrease in salaries is the number of vacancies experienced this year and a reduced amount of overtime, which will be partially offset by expenditures in the contractual services category.
- The CY 2021 salary projection is \$8,147,557, representing the return to a full twelve months of salary expense and a 2.75% cost of living increase for the **Public Works** bargaining unit that is required under the current Collective Bargaining Agreement (CBA).
- There is no increase included in the CY 2021 forecast for **Public Safety** union employees, as the current CBA expires February 28, 2021 and negotiations for a new contract have not yet started.
- **Non-union and management staff** are not governed by contract but are often provided similar compensation changes in the interest of internal parity. At this time there is no definitive cost of living increase in the forecast for non-bargaining unit employees in CY 2021, but a placeholder of 2% for a half year (*effective July 1, 2021*) has been added to the draft budget for the Board's consideration during budget discussions.
- Based on market data, the forecast includes annual increases consistent with the CPI forecast, between 2.0% and 2.2% per year, from CY 2022 through CY 2025. The increases are moderated by several anticipated retirements and 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.
- A salary expense reduction is included in CY 2022 in anticipation of potential retirements; as these changes 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.

## 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 in CY 2021 with a *downward* trend. In CY 2022 through CY 2025, slight increases are assumed consistent with the CPI forecast.
- Following large expenditures in overtime in FY 2015, 2017 and 2018, the total spend in this expenditure category has started dropping. This is partially due to the Public Safety Department reaching full staffing, but the current year drop is also related to staffing adjustments made as part of the Village's response to the COVID-19 pandemic. If the Village were to maintain vacancies in either the Public Safety or Public Works Departments in lieu of refilling vacant positions, there could be a corresponding increase in overtime costs.

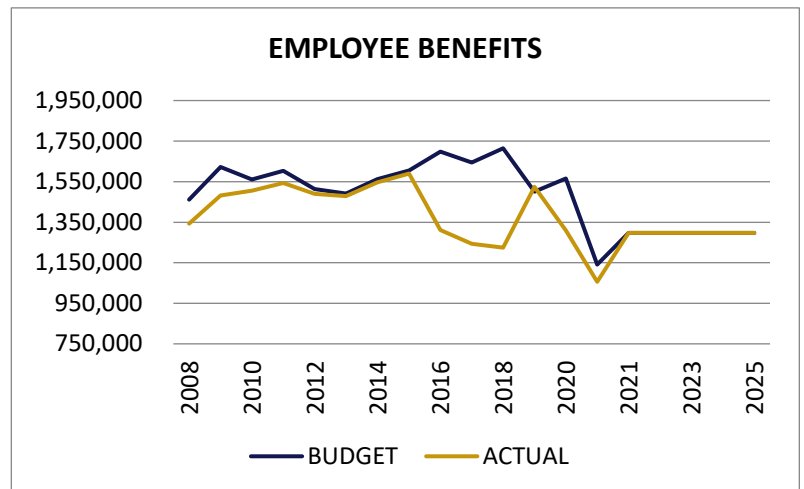


## Employee Benefits

Forecast Outlook: **STABLE TO 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 15% of health insurance premiums.

- The CY 2021 forecast includes benefit expense of \$1,335,706 with 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, and CY 2021 will represent another year a multi-year plan to engage in this process.



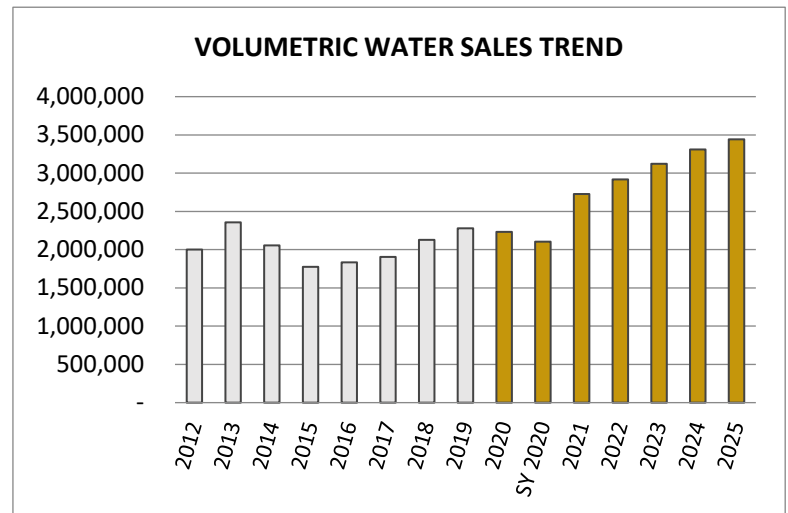
## Water Fund Revenues

### Water Fund Revenues

**Forecast Outlook: INCREASING**

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 recommendations for increases in rates over the coming ten years. For CY 2021, Water Fund Revenues are projected at a total of \$4.6 million (*\$1.5 million of which will be bond proceeds carried over from the current year*) and operating expenditures are projected at \$2.7 million. The projection includes an assumption that Water Fund Revenue Bonds may be issued to fund capital expenditures that are projected to be \$5 million in CY 2022.

- This revenue is extraordinarily susceptible to changes in weather conditions, with additional usage. For SY 2020, volumetric water revenues are projected to complete the year at or slightly above budget due to this year's dry weather conditions.
- The forecast projects volumetric water revenue at \$2,104,225 and fixed charges at \$252,134 for the current year.
- Based on the CIP, it is recommended that the Village continue with rates recommended in the water rate study; these are included in the forecast plan.
- Accordingly, any rate structure changes that encourage conservation (and less water usage) may negatively impact this revenue.



<b>Volumetric Water Rate Charges per 1,000 Cubic Feet</b>							
	<u>FY 2020</u>	<u>SY 2020</u>	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>	<u>CY 2024</u>	<u>CY 2025</u>
Rate	49.00	53.00	<b>57.00</b>	61.00	65.00	69.00	72.00
% Change	9%	8%	<b>8%</b>	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 collective bargaining agreement (CBA). The forecast includes annual salary adjustments in accordance with the CBA.

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. Replacement of water meters is expected to carry over into the CIP to next year. As part of the CIP presentation, staff will provide financing options for future infrastructure projects reflected in the forecast.

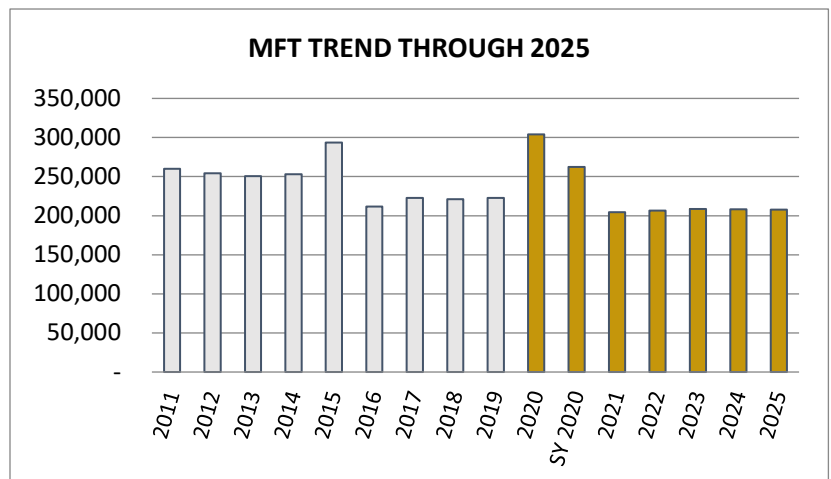
**Water Fund Debt Service****Forecast Outlook: INCREASING**

In accordance with the CIP, the forecast includes several bond issues that can be supported by water service charges. It is recommended that the existing rate structure be reviewed annually to ensure that service charge levels are sufficient to support required infrastructure expenditures in addition to any related financing costs. Next year's expenditure levels include the first annual debt service payments for the ARS bonds that were issued in 2020.

**Motor Fuel Tax Fund Revenues****Motor Fuel Tax Fund****Revenue Forecast Outlook: STABLE**

The motor fuel tax 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 \$198,825 in CY 2021 and operating expenditures are projected at \$35,660.

- Structurally, this revenue has been declining State-wide as vehicles become more fuel efficient and use less gasoline and diesel.
- This revenue has been subject to several diversions and delays on behalf of the Illinois legislature.
- However, in 2019, the General Assembly authorized municipalities within Cook County to impose an additional \$0.03 per gallon tax on the purchase of fuel within their municipal boundaries, which was implemented by the Village in July 2020. The first remittance information on this new tax should be available to the Village in October or November.
- Additionally, the Illinois Department of Transportation has provided the Village with grant disbursements as part of the Rebuild Illinois program, which will provide \$574,881 in additional funding for the Village's road program over a three-year span.



## Motor Fuel Tax Fund Expenditures

### Motor Fuel Tax Fund Expenditures

**Forecast Outlook: STABLE**

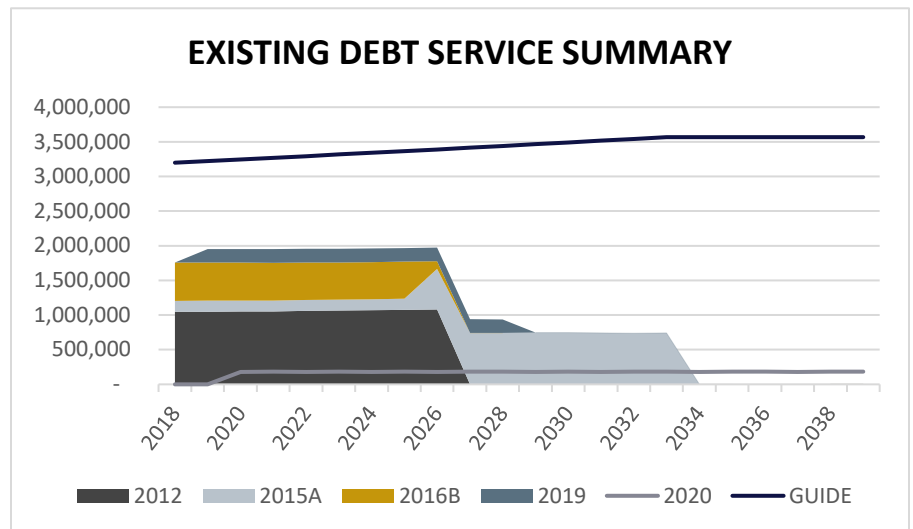
Motor Fuel Tax Fund expenditures are comprised of service and capital expenditures related to road improvements. As a matter of policy, Motor Fuel Tax disbursements are aggregated over a period of two to three years, and then utilized for a larger road improvement project. The FF includes the continuation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

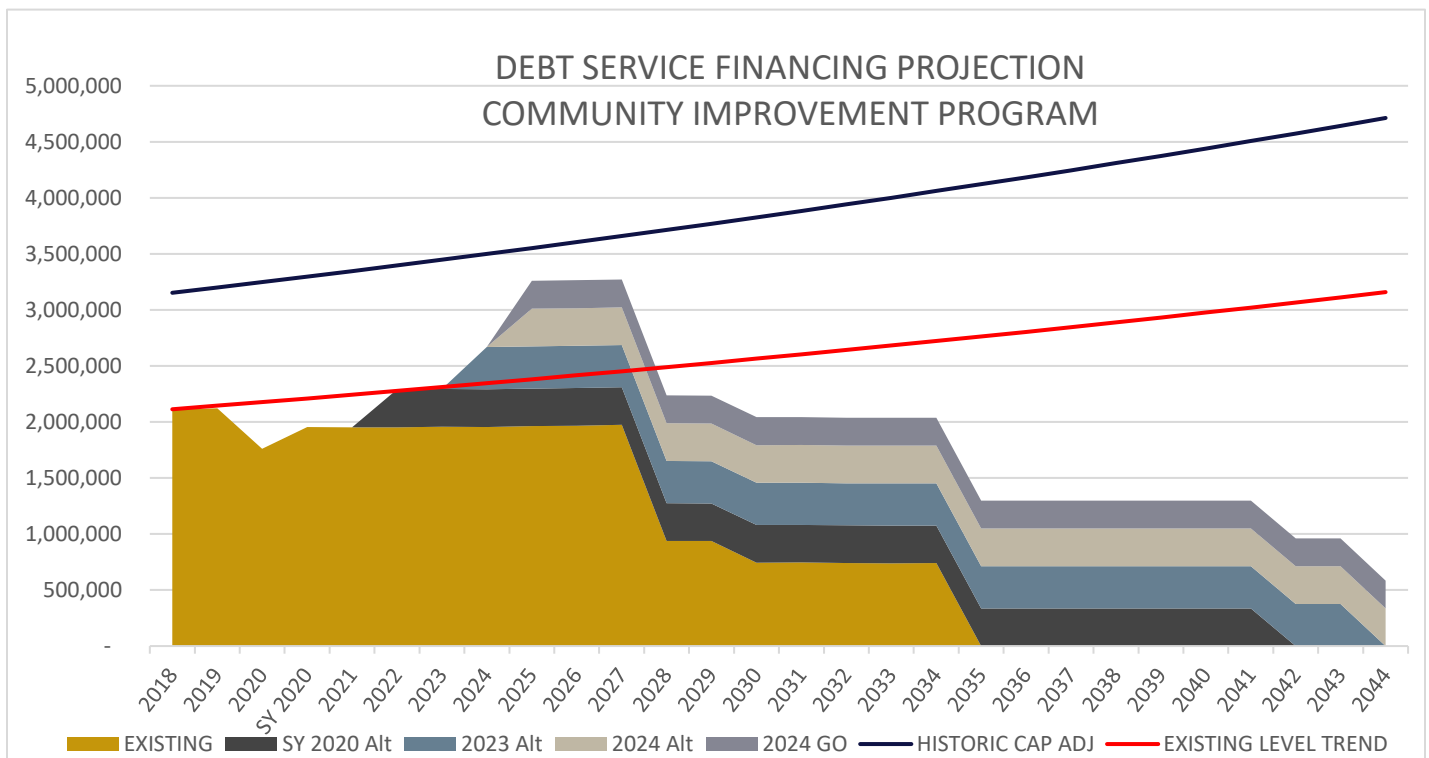
### Debt Service Fund and Infrastructure Needs

**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 of general obligation bonds for other non-water related improvements, which was recently utilized for the Tudor Court street and streetscape improvements. The Village's current limited taxing authority would allow for bond issue of approximately \$3.0 million. Bond financing has been utilized to complete infrastructure projects and maintenance in accordance with the Village's Community Improvement Plan (CIP).

- The Village is subject to a total statutory debt limit of 10% of Equalized Assessed Value (EAV), less any existing debt, which was equal to \$74.9 million in Tax Year 2019.
- The Village currently has \$26.7 million in outstanding General Obligation Bond Debt and \$2.2 million outstanding from a loan received from the IEPA.
- Historically, the highest level of payments for outstanding debt was \$2.7 million in 2008. Adjusted for inflation, that number would be equivalent to \$3.3 million today.
- The Village's current annual debt service payment is \$2.0 million.
- The Village issued \$3.0 million in General Obligation Alternate Revenue Source (ARS) Bonds in 2020, which will be paid off in 20 years. This issue added approximately \$180,000 per year to the Village's annual debt service payments.



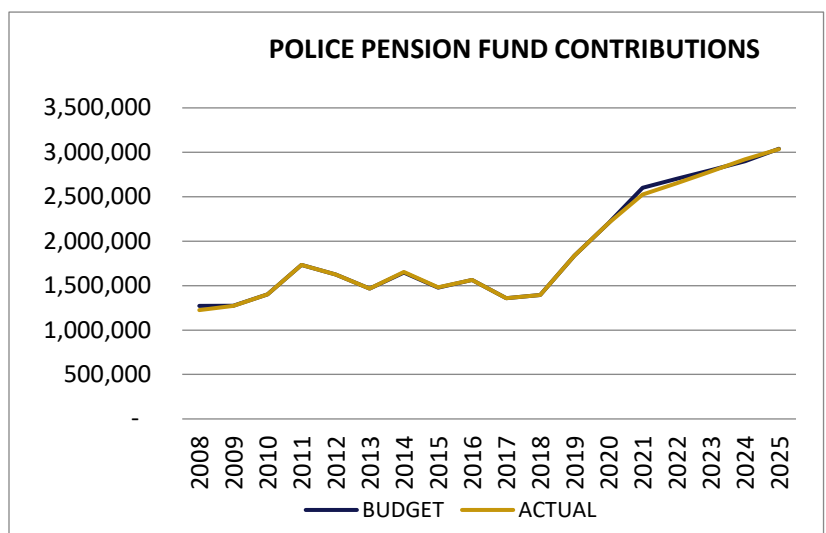


- Based on the last CIP, the forecast assumes additional bond financing through limited taxing authority or referendum requests in 2021, in addition to proposing self-sustaining, alternate revenue bond financing for water system improvements in Calendar Year 2022. This financing plan is currently under review and will be presented to the Finance Committee for consideration in October.

## Pension Fund

*Forecast Outlook: **INCREASING***

- As the statutory requirement for this fund to be fully funded by 2040 approaches, public safety pension contributions will continue to increase. This is subject to change by legislation but has not yet gained traction with the Illinois legislature.
- The forecast includes an actuarially required contribution of \$2,524,910 for CY 2021, an increase of 14.8% over SY2020. This is due in large part to significant enhancements made to Tier 2 pension benefits by the State Legislature in 2019.
- The forecast assumes Police Pension costs will increase by 5.0% per year, pending any future changes in funding policy. **Please note:** this growth percentage is only a placeholder and is likely to change based on future discussions with the Village's actuary as the Village constructs a formal funding policy.
- Projected pension costs are also subject to change with any benefit changes made in the future at a legislative level.



- The FF may be further modified based on any changes in assumptions or methodology that may occur following additional discussions with the Village’s actuary and may also change dependent on the ultimate impact of the consolidation of the Public Safety Pension Funds. Due to recurring comments from the Village’s rating agency and the volume of the Police Pension Fund’s unfunded liability, staff is recommending that a conversation on funding policy be held with the Finance Committee early next year.

## **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 on the FF from the Village Board will become the foundation for the development of the CY 2021 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



# VILLAGE OF GLENCOE FINANCIAL FORECAST

Calendar 2021 - Calendar Year 2025

## Attachment 1. General Fund

<b>Beginning Fund Balance</b>	<b>\$ 7,669,062 <sup>(1)</sup></b>						
	<u>Budget</u>	<u>Projected</u>					
	<u>SY 2020 <sup>(2)</sup></u>	<u>SY 2020 <sup>(2)</sup></u>	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>	<u>CY 2024</u>	<u>CY 2025</u>
<b>Revenue</b>							
Property Tax							
<i>General Fund</i>	9,003,695	8,992,177	<b>9,413,685</b>	9,601,960	9,813,205	10,029,100	10,249,745
<i>Police Pension</i>	1,270,705	1,173,599	<b>1,318,161</b>	1,344,525	1,374,105	1,404,340	1,435,240
<i>Fire Pension</i>	41,130	38,709	<b>42,080</b>	42,925	43,870	44,840	45,830
	10,315,530	10,204,485	<b>10,773,926</b>	10,989,410	11,231,180	11,478,280	11,730,815
Sales Tax	1,494,385	1,319,536	<b>1,524,275</b>	1,539,520	1,554,920	1,570,470	1,586,175
Illinois Income Tax	732,370	698,748	<b>854,855</b>	871,952	891,135	910,740	930,776
Utility Tax	531,428	545,117	<b>625,435</b>	619,185	612,995	606,870	600,805
Building Permits	1,150,000	934,102	<b>1,150,000</b>	1,292,500	1,266,650	1,260,317	1,260,317
Telecommunications Tax	190,285	229,014	<b>261,080</b>	248,030	235,630	223,850	212,660
Cable Television Revenue	185,770	185,377	<b>225,790</b>	229,177	232,615	236,104	239,645
Alarm Permits	72,225	70,000	<b>120,000</b>	123,000	125,955	128,980	132,080
Use Tax	231,070	288,590	<b>327,115</b>	333,657	340,998	348,500	356,167
Parking Fees	91,670	47,087	<b>59,330</b>	68,230	71,645	71,645	71,645
Personal Property Tax Repl.	76,535	103,166	<b>102,755</b>	102,549	102,344	102,140	101,935
Ambulance Fees	130,575	165,420	<b>134,747</b>	137,445	140,470	143,565	146,725
Garbage Service Fee (LRS)	344,385	310,932	<b>381,705</b>	389,339	397,905	406,658	415,605
Sewer Charge	474,890	518,513	<b>620,665</b>	651,700	684,285	718,500	754,425
Vehicle Licenses	265,000	231,814	<b>250,000</b>	250,000	250,000	250,000	250,000
E911 Surcharge Revenue	116,555	151,431	<b>179,905</b>	178,110	176,330	174,570	172,825
Other Revenue	1,167,845	954,565	<b>1,552,960</b>	1,568,490	1,584,175	1,600,020	1,616,025
Total Revenue =	17,570,518	16,957,897	<b>19,144,543</b>	19,592,295	19,899,231	20,231,208	20,578,625
<b>Expenditures</b>							
Salaries - Regular	6,878,049	6,624,175	<b>8,147,557</b>	8,168,957	8,206,932	8,345,548	8,486,504
Salaries - Other	415,731	422,862	<b>403,978</b>	404,000	398,826	385,562	392,075
Salaries - Temporary	171,620	161,229	<b>160,086</b>	163,290	166,885	170,560	174,315
Salaries - Overtime	867,385	317,766	<b>605,782</b>	567,900	580,395	593,165	606,215
Benefits	1,141,042	1,062,823	<b>1,335,706</b>	1,335,675	1,335,645	1,335,615	1,335,585
Police Pension	2,199,634	2,199,634	<b>2,524,910</b>	2,651,156	2,783,713	2,922,899	3,069,044
Other Pensions	801,529	762,568	<b>962,589</b>	990,343	1,007,074	1,037,113	1,068,048
Services	3,187,801	3,079,013	<b>3,386,315</b>	3,454,045	3,530,034	3,607,695	3,687,064
Commodities	1,780,116	683,232	<b>800,866</b>	816,885	834,860	853,230	872,005
Community Grants	108,500	106,500	<b>106,500</b>	106,500	106,500	106,500	106,500
Other Expenditures	358,010	101,450	<b>332,450</b>	100,000	100,000	100,000	100,000
Total Operating Expenditures =	17,909,417	15,521,252	<b>18,766,739</b>	18,758,751	19,050,864	19,457,887	19,897,355
Net Operating Budget =	(338,899)	1,436,645	<b>377,804</b>	833,544	848,367	773,322	681,271
Less General Fund Capital <sup>(3)</sup>	2,033,300	2,270,990	<b>2,103,000</b>	1,659,800	1,341,000	609,000	1,579,000
<b>Projected Fund Balance</b>		6,834,717	<b>5,109,521</b>	4,283,265	3,790,632	3,954,954	3,057,225

(1) Fund balance includes expendable fund reserve and the General Fund includes \$1,385,168 in reserve funds with the Intergovernmental Risk Management Agency.

(2) Stub year 2020 was a ten-month transition year, from March 1, 2020 through December 31, 2020.

(3) Capital expenses are still under review and may be updated based on the October Finance Committee Discussion.



# VILLAGE OF GLENCOE FINANCIAL FORECAST

Calendar 2021 - Calendar Year 2025

## Attachment 2. Water Fund

**Beginning Fund Balance** \$ **565,331** <sup>(1)</sup>

	Budget SY 2020 <sup>(2)</sup>	Projected SY 2020 <sup>(2)</sup>	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>	<u>CY 2024</u>	<u>CY 2025</u>
<b>Revenue</b>							
Water Sales - Volumetric	2,143,950	2,104,225	<b>2,727,080</b>	2,917,976	3,122,234	3,309,568	3,441,951
Water Sales - Fixed	237,765	252,134	<b>326,770</b>	349,645	374,125	396,575	412,440
Lease of Property	29,170	34,147	<b>35,000</b>	35,000	35,000	35,000	35,000
Meter Sales	21,670	5,500	<b>10,000</b>	10,000	10,000	10,000	15,000
Other Revenue	30,500	216,500	<b>32,000</b>	32,800	33,620	34,465	35,330
Bond Proceeds	5,000,000	3,000,000	-	3,500,000	-	-	-
Use of Reserves / Bond Proceeds fr	-	-	<b>1,500,000</b>	-	-	-	-
Total Revenue =	7,463,055	5,612,506	<b>4,630,850</b>	6,845,421	3,574,979	3,785,608	3,939,721

## Expenses

Salaries - Regular	811,843	815,596	<b>1,059,269</b>	975,053	991,522	1,008,273	1,025,308
Salaries - Other	58,261	50,572	<b>159,456</b>	155,837	158,474	155,155	157,777
Salaries - Temporary	-	-	-	-	-	-	-
Salaries - Overtime	42,189	38,277	<b>71,568</b>	72,635	73,864	75,113	76,386
Benefits	136,807	129,879	<b>174,516</b>	178,704	183,172	187,751	192,257
Other Pensions	166,914	165,733	<b>232,346</b>	236,993	242,207	247,535	252,981
Services	347,995	296,535	<b>415,895</b>	424,215	433,550	443,090	452,840
Commodities	138,575	127,775	<b>121,975</b>	124,415	127,155	129,955	132,815
Debt Service	225,660	225,660	<b>420,410</b>	354,000	406,500	528,900	531,300
Other Expenses	40,440	40,440	<b>49,644</b>	42,490	52,160	44,645	54,805
Total Operating Expenditures =	1,968,684	1,890,467	<b>2,705,079</b>	2,564,342	2,668,604	2,820,418	2,876,469
Net Operating Budget =	5,494,371	3,722,039	<b>1,925,771</b>	4,281,079	906,375	965,190	1,063,251
Less Water Fund Capital <sup>(3)</sup>	3,423,000	3,515,000	<b>1,605,000</b>	1,336,000	592,000	1,755,000	2,455,000
<b>Projected Fund Balance</b>	2,636,702	772,370	<b>1,093,141</b>	4,038,220	4,352,595	3,562,786	2,171,037

(1) Fund balance includes expendable fund reserve and the General Fund includes \$1,385,168 in reserve funds with the Intergovernmental Risk Management Agency.

(2) Stub year 2020 was a ten-month transition year, from March 1, 2020 through December 31, 2020.

(3) Capital expenses are still under review and may be updated based on the October Finance Committee Discussion.



# VILLAGE OF GLENCOE FINANCIAL FORECAST

Calendar 2021 - Calendar Year 2025

## Attachment 3. Motor Fuel Tax Fund

**Beginning Fund Balance** \$ **659,821** <sup>(1)</sup>

	Budget SY 2020 <sup>(2)</sup>	Projected SY 2020 <sup>(2)</sup>	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>	<u>CY 2024</u>	<u>CY 2025</u>
<b>Revenue</b>							
Motor Fuel Tax	214,840	204,460	<b>198,825</b>	206,505	208,575	208,160	207,745
Interest Income	5,000	6,000	<b>5,000</b>	6,150	6,305	6,465	6,630
Other Revenue	-	-	-	-	-	-	-
Rebuild Illinois Grant Funds	-	191,627	<b>191,627</b>	191,627	-	-	-
Total Revenue =	219,840	402,087	<b>395,452</b>	404,282	214,880	214,625	214,375
<b>Expenditures</b>							
Professional Services	29,770	29,770	<b>35,660</b>	30,515	31,280	32,065	32,870
Other Expenditures	25,000	-	-	36,615	37,535	38,475	39,440
Total Operating Expenditures =	54,770	29,770	<b>35,660</b>	67,130	68,815	70,540	72,310
Net Operating Budget =	165,070	372,317	<b>359,792</b>	337,152	146,065	144,085	142,065
Less MFT Capital <sup>(3)</sup>	25,000	-	<b>55,000</b>	-	1,300,000	-	600,000
<b>Projected Fund Balance</b>	799,891	1,032,138	<b>1,336,930</b>	1,674,082	520,147	664,232	206,297

(1) Fund balance includes expendable fund reserve and the General Fund includes \$1,385,168 in reserve funds with the Intergovernmental Risk Management Agency.

(2) Stub year 2020 was a ten-month transition year, from March 1, 2020 through December 31, 2020.

(3) Capital expenses are still under review and may be updated based on the October Finance Committee Discussion.



# VILLAGE OF GLENCOE

## MAJOR REVENUE LOSS SCENARIOS

Calendar 2021 - Calendar Year 2025

### Property Taxes

### POTENTIAL FREEZE

Property Taxes are received in two installments. The first installment, already received in March, is based on 55% of last year's tax bills. The second installment, currently due at the beginning of August, represents the remainder of taxes due for the calendar year. Although property taxes are distributed by Cook County, the State legislature has introduced a number of bills over the last several years to attempt to freeze the amount of taxes that may be levied by the Village. Although we are not aware of any pending legislation affecting this revenue, this could have a significant impact on the General Fund.

	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>	<u>CY 2024</u>	<u>CY 2025</u>
Property Tax Revenue Forecast	10,773,926	10,989,410	11,231,180	11,478,280	11,730,815
Less Potential Loss =	-	(215,484)	(457,254)	(704,354)	(956,889)
Cumulative Effect of Loss	-	(215,484)	(672,738)	(1,377,092)	(2,333,981)
Projected Fund Balance with Reduction =	<b>5,109,521</b>	<b>4,067,781</b>	<b>3,610,527</b>	<b>2,906,173</b>	<b>1,949,284</b>

### Local Government Distributive Fund (LGDF) Income Tax Sharing

### POTENTIAL DECLINE

The local share of income tax is distributed to the Village on a monthly basis from the Illinois Comptroller's Office. Based on the recent communication from the State of Illinois, we believe a reduction in this revenue may be possible if the proposal for the "Fair Tax" referendum is not successful. For illustrative purposes, the impact of a 15% reduction in this revenue is forecasted below.

	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>	<u>CY 2024</u>	<u>CY 2025</u>
Income Tax Revenue Forecast	854,855	871,952	891,135	910,740	930,776
Less Potential Loss =	-	(130,793)	(133,670)	(136,611)	(139,616)
Cumulative Effect of Loss	-	(130,793)	(264,463)	(401,074)	(540,691)
Projected Fund Balance with Reduction =	<b>5,109,521</b>	<b>4,152,472</b>	<b>4,018,802</b>	<b>3,882,191</b>	<b>3,742,574</b>

### Sales Tax Reductions

### POTENTIAL DECLINE

The local share of sales taxes is distributed to the Village on a monthly basis from the Illinois Comptroller's Office. Based on the Governor's restrictions to control the COVID-19 pandemic, we cannot project what may occur if additional sales tax producing businesses close as a result. For illustrative purposes, the impact of a 15% reduction in this revenue is forecasted below.

	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>	<u>CY 2024</u>	<u>CY 2025</u>
Sales Tax Revenue Forecast	1,524,275	1,539,520	1,554,920	1,570,470	1,586,175
Less Potential Loss =	-	(230,928)	(233,238)	(235,571)	(237,926)
Cumulative Effect of Loss	-	(230,928)	(464,166)	(699,737)	(937,663)
Projected Fund Balance with Reduction =	<b>5,109,521</b>	<b>4,052,337</b>	<b>3,819,099</b>	<b>3,583,528</b>	<b>3,345,602</b>

### Building Permit Reductions

### POTENTIAL DECLINE

Building permit revenue is received on a project basis and is fairly susceptible to changes in the economy. Although building permit activity on residential permits has remained steady, this may change again in the event that additional restrictions are implemented by the State to control the spread of COVID-19. For illustrative purposes, a 40% reduction in revenue is forecasted below.

	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>	<u>CY 2024</u>	<u>CY 2025</u>
Building Permit Revenue Forecast	1,150,000	1,292,500	1,266,650	1,260,317	1,260,317
Less Potential Loss =	-	(517,000)	(506,660)	(504,127)	(504,127)
Cumulative Effect of Loss	-	(517,000)	(1,023,660)	(1,527,787)	(2,031,913)
Projected Fund Balance with Reduction =	<b>5,109,521</b>	<b>3,766,265</b>	<b>3,259,605</b>	<b>2,755,478</b>	<b>2,251,351</b>

# MAJOR FINANCIAL POLICIES





# CALENDAR YEAR 2021 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:

- 1) Provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
- 2) Permit continued operations in the event of unanticipated revenue shortfalls;
- 3) Provide for unexpected increases in service delivery costs, or settlement of litigation or pending labor contract negotiations; and
- 4) 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** that 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 target 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.

The Village will not require a minimum fund balance for the **Motor Fuel Tax or Capital Projects Funds**. Since the entire balance of these funds is designed to be expended on road programs, or major capital projects, and is often funded by General Obligation Bonds over the span of several years, the collective fund balance may be used entirely for these designated purposes.

The use of fund balance in excess of minimum fund balance targets is allowable, and the Board annually reviews projections to determine how excess, or one-time revenues may be used (property tax abatement, capital projects and new special projects). It is critical that the use of excess resources be prioritized, particularly in a year in which excess resources may need to be earmarked for a specific use.

Any anticipated surplus funds generated from revenue shall be designated in a contingency account to fund operations during any time periods in which there could be a potential cash shortfall due to the timing of revenue receipts or any one-time capital needs. Additionally, any surplus generated from one-time increases in building permit revenues will be designated to fund future capital projects.

Similarly, when the Village migrated its emergency communications to the nationwide Starcom radio system, radios and equipment were purchased en masse to comply with State mandate. Due to the high value of the equipment, the Public Safety Department budgets a contingency each year for replacements. If these dollars are not expended, these funds are transferred into a restricted account that will reserve a portion of fund balance for future replacements.

Lastly, any planned use of fund reserves shall be specifically identified in the budget when it is anticipated in advance, so it is transparently displayed within the budget document.

#### **POLICY CONSIDERATIONS**

- The Village Board may consider whether one-time increases in building permit revenues will be or should be designated to fund future capital projects in the current year.

#### **RECOMMENDATION**

- Given the uncertainty of the duration of the financial impacts of the COVID-19 pandemic, staff is recommending the temporary suspension of the budgeted contingency for Starcom radio replacements this year.

## **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 a 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 an 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 Calendar Year 2021.

## PROPERTY TAXES – GENERAL AND PENSION LEVY

Since the implementation of the Property Tax Extension Limitation Law (PTELL) in 1994, the Village has had a policy of levying property taxes for its General Corporate Levy and Pension Levy 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. This policy allows the Village to protect its ability to levy taxes in an environment which the State legislators may impose a temporary property tax extension freeze. Please note, levies associated with outstanding General Obligation Bonds are **excluded** from this limitation.

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 2020 Tax Levy (collected in Calendar Year 2021) will increase by approximately 2.3% over the prior year, subject to final adjustments in accordance with PTELL regulations.

### POLICY CONSIDERATIONS

- By not levying the amount allowable under PTELL, the Village, as a non-home rule unit of government, loses property tax extension authority 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.
- Property taxes comprise more than 50% of the Village's revenue budget. With the uncertainty surrounding the long-term impact of COVID-19, property taxes remain a relatively stable source of revenue during tough economic climates.

### RECOMMENDATION

Staff does not recommend changes to this policy for Calendar Year 2021.

## PROPERTY TAXES - ABATEMENT OF DEBT SERVICE LEVY

The schedule of annual property tax levies for payments on outstanding debt (debt service) is established at the time of borrowing when a bond ordinance is approved by the Village Board. The ordinance is then filed with Cook County, which automatically levies the amount in the approved ordinance each year unless the Village submits an abatement ordinance. An abatement ordinance is valid for a single year and may reduce or eliminate all or a portion of annual property tax levy (request for funds) to be used to make payments on outstanding debt in that year. An abatement of the property tax levy is optional, and if elected, would be completed in the month of January if the Village anticipated having sufficient fund reserves, cash balances or operating revenues available to make these payments without requiring a levy for the full amount of the debt payments owed in the current year. In the past, the Village has abated 5% of the property tax levy related to outstanding debt if any revenue in excess of budgetary needs was anticipated during the year.

### POLICY CONSIDERATIONS

- The Village elected to utilize its limited tax authority to issue General Obligation Bonds for the Tudor Court street and streetscape improvements, and the annual payment on this bond will be added to the 2020 tax levy. As part of the discussion of financing this project, it was decided that the debt service on these bonds be reviewed annually to determine whether these payments will be funded through the property tax levy or abated and paid from other operating revenues.

- The Village issued General Obligation Alternate Water Revenue Source Bonds earlier this year. The debt service for this bond issue may be paid from ongoing water revenues.

## **RECOMMENDATIONS**

- Staff recommends that the debt service payment for the Series 2020 General Obligation Alternate Water Revenue Source Bonds (*ARS Bonds*) be abated and paid from Water Fund revenues, as this bond issue was entirely dedicated to fund Water Fund infrastructure projects. The total of aggregated payments will be \$181,900 through the end of Calendar Year 2021.
- Staff recommends that the 2020 Tax Levy (collectible in Calendar Year 2021) for debt service on remaining General Obligation Bonds (including Series 2012A, 2015A, 2016B and 2019A) not be abated, understanding that limited resources are available from the General Fund for the payment of outstanding debt. In contrast to the ARS Bonds, the remaining bond issues funded non-Water Fund related projects and must be repaid from General Fund revenues or the Debt Service Levy.
- It is further recommended that debt relating to the Tudor Court bond issue continue to be reviewed on an annual basis to determine whether or not the annual payments may be funded by General Fund revenues.

## **DEBT POLICY – USE OF LIMITED TAX AUTHORITY**

The Village is able to borrow funds by issuing non-referendum bonds subject to the following constraints:

- 1) Amount cannot exceed the limited tax debt limit of one-half of 1.0% of its equalized assessed valuation (EAV) or \$4,639,245 based on 2018 EAV; and
- 2) The total annual payment extension is no more than \$405,219 for the 2020 Levy (last year the annual maximum was \$599,696) and which represents the net amount available after a reduction for outstanding principle for limited tax debt that has already been issued and outstanding.

It is the policy of the Village to maintain a portion of this authority in order to provide resources in the event of an unanticipated financial or capital need; however, the policy restricts the use of limited tax debt authority for expenditures specifically authorized by the Village Board. Where possible, 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 the infrastructure improvements for the Tudor Court area that were funded with this authority in 2019.

## **RECOMMENDATIONS**

- Staff recommends the review of the use of limited tax debt during the Calendar Year 2021 budget process to review how this may be utilized in funding the 10-year Community Investment Program.

## MANAGEMENT FEES

The Village charges a management fee for the Village costs of assistance to the Glencoe Golf Club and the Water Fund. The Water Fund Management Fee is collected on a monthly basis. The past policy for the Glencoe Golf Club has been 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 and loans from cash shortfalls in prior years has grown from \$325,905 to \$549,320 (this amount excludes interest and amounts owed to the Village for other purposes). The last time the fee was actually paid to the Village was in Fiscal Year 2013.

### RECOMMENDATIONS

- Staff recommends increasing management fee amount for the Water Fund by 2.3% from Stub Year 2020 levels, consistent with the CPI-U index that is used for the property tax levy ordinance.
- Staff recommends that the Finance Committee discuss the amount and collection of the current year Golf Club management fee during the Stub Year in conjunction with considerations regarding the financing of future capital improvements at the clubhouse, maintenance buildings and the golf course.
- Staff recommends retention and collection of the Water Fund Management Fee.
- Staff recommends that in the coming year, an analysis be conducted to determine whether the current management fee for the Golf Club and the Water Fund adequately recover the actual cost of management/administrative services provided.

## 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.

- The amount owed to the Village from the Golf Club for prior year management fees, loans for cash shortfalls in previous years, and interest charged on this outstanding amount, is now a total of \$1,855,895.

#### **RECOMMENDATION**

- Although the Golf Club is profitable today, net assets in the Golf Fund are not sufficient to repay the amounts outstanding and still afford capital improvements that are required to maintain or improve the property. Staff recommends that the Finance Committee discuss this balance and commencing collection of management fees in future years.

## **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) Minimum annual funding at least equal to the amount required by the State of Illinois; and,
- 3) Maintain contribution levels sufficient to fully fund the outstanding pension liability by 2040.

To fund the difference in contributions from the actuarial requirement and the allowable property tax levy, the Village transfers the remaining required contributions on a monthly basis in twelve equal installments. At the end of the year, the Village will adjust the final contribution payment to ensure that the full required contribution is completed.

#### **POLICY CONSIDERATIONS**

- 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 and a second, lower tier of benefits that took effect in January 2011.
- The State funding requirement for Calendar Year 2021 not yet available, however, the Village Actuary's requirement is \$2,524,910.
- Both the State and Village actuary are aligned on many assumptions with the exception of funding methodology 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.
- S&P Global Ratings has indicated that the Village's outstanding pension liability marks a credit weakness as it pertains to the Village's credit rating. They specifically noted concern about the liability due to a lack of a formal funding plan.

#### **RECOMMENDATIONS**

- Staff recommends using the Village Actuary's required funding amount of \$2,524,910 in the Calendar Year 2021 Budget.
- Staff recommends that the Village discuss potential enhancements to its pension funding policy with its actuary to help address the credit weakness as noted by the Village's credit rating agency.

## **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. There is currently one remaining dependent of a former firefighter receiving benefits from this Fund.

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 \$50,000. 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 Calendar Year 2021.

## **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 is set at \$50,000 per claim, which was reduced last year from \$100,000 per claim.

The Village's historic deductible level 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 \$1,380,000 in excess surplus reserve that is available for withdrawal. Excess surplus is not considered in the unassigned fund balance in the General Fund, Water Fund and the Glencoe Golf Club Fund, as the balance is held by IRMA.

### **POLICY CONSIDERATIONS**

- In the future, the Village may wish to explore further reducing the Village's deductible level to further reduce the risk of exposure to large claims.

### **RECOMMENDATION**

- Staff does not recommended changes to this policy for Calendar Year 2021.

## **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. 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's annual contribution amount.

Since Fiscal Year 2011, the amount on account with IRMA has grown from \$90,539 to over \$1,385,168 at the end of Fiscal Year 2020 (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. The Village Board has 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.
- The Village may utilize these reserves to offset ongoing insurance premiums and deductibles while still maintaining the minimum balance of \$300,000.

### **RECOMMENDATION**

- Staff recommends the Village discuss using \$250,000 in IRMA excess surplus to offset safety related capital improvements, deductible or premium costs during the Calendar Year 2021 budget process.

## **INTERFUND TRANSFERS**

The interfund transfer policy requires Board approval of budget transfers between Village funds in excess of \$50,000. This transfer is 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 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 Calendar Year 2021.

## **INCREASES IN FEES AND CHARGES FOR SERVICE**

As the Village is 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 Investment 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 and can continue to evaluate the sufficiency of fees to pay for the Village's actual service delivery cost.

The Village Board may designate the manner in which it would like to utilize one-time fees, substantial increases in fees that are not expected to become recurring or segregating a portion of fees that are designed for a specific purpose. For example, when the General Services Collections Fee was created, a portion of that fee was designed to offset the impact of garbage collection on Village roadways. A portion of this revenue is set aside to assist in funding the annual road program and is reflected in the annual budget. Additionally, with the anticipated developments, there is a potential for a larger-than-normal increase in permit revenue collections in future years. This projected surplus may be reserved to fund future capital improvements

#### **POLICY CONSIDERATION**

- Staff will present recommendations for changes to current fees for service as part of the development of the Calendar Year 2021 Budget.
- Staff continues to evaluate the sufficiency of fees to pay for the Village's actual service delivery cost.

#### **RECOMMENDATION**

- Staff recommends additional increases based on identified need to be included in the Proposed Calendar Year 2021 Budget
- Staff recommends that permit revenue projections be analyzed to determine if a transfer may be made to the General Fund into the Capital Projects Fund to fund future infrastructure improvements.

## **FINANCIAL PLANNING AND FORECASTING**

Annually, the Village updates its financial forecast (which provides a five-year projection) and the Village will update its Community Investment Program (CIP) (which provides a 10-year projection with identified funding sources). 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 Calendar Year 2021.

## **MAINTAINING LEGAL APPROPRIATIONS AND BUDGET AMENDMENTS**

Expenditures of the Village are officially established by the Appropriation Ordinance approved by the Village Board. In addition, although not legally required, the Village adopts a line item budget to track revenues and expenditures. The Appropriation Ordinance sets the legally authorized level of spending, which is approximately 110% of the governmental or enterprise fund budget.

Throughout the fiscal year, actual expenditures are compared to the established expenditure limits in order to determine if the appropriation or budget needs to be amended. Where possible, amendments to increase the expenditure appropriations and/or budgets will be transferred from available allocations in other accounts where actual expenditures are projected to be less than the appropriation or budget (resulting in a net \$0 change in the overall authorized appropriation or budget), or where revenues are received in amounts higher than the budget or appropriation. Consideration may also be given to create a budget amendment when department level expenditures are anticipated to exceed budgeted levels in lieu of waiting until the governmental or enterprise fund level expenditures may exceed the adopted budget.

## RECOMMENDATION

- Staff does not recommend changes to this policy for Calendar Year 2021.

## FIXED ASSET CAPITALIZATION POLICY

In order to properly record the purchase of assets in accordance with Generally Accepted Accounting Principles (GAAP) and requirements from the Governmental Accounting Standards Board (GASB), the Village must capitalize certain expenditures each year. Capitalization is an accounting method in which the purchase of an asset is expensed over the useful life of that asset, rather than being expensed in the period the cost was originally incurred. Capital assets may include property, plant, equipment, infrastructure assets (e.g., roads, bridges, storm water) and intangibles (software and easements).

The purpose of this policy is to establish a uniform capitalization policy that complies with financial reporting requirements. Historically, the Village has capitalized assets purchased or acquired with an original cost of \$1,000 to \$100,000 or more, depending on asset class, and reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are also capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

<u>Asset Class</u>	<u>Useful Life</u>
Building and Improvements	45 Years
Vehicles	5-20 Years
Machinery and Equipment	5-20 Years
Infrastructure	40-50 Years
Water Transmission System	50 Years
Golf Course Improvements	20 Years

## POLICY CONSIDERATION

- The Village may consider more clearly defining classes of assets to be capitalized and raising the capitalization threshold of assets to a larger amount to reduce the administrative burden associated with small dollar transactions.

## RECOMMENDATION

- Staff recommends consideration of the following capitalization categories and thresholds for future use:

<u>Asset Class</u>	<u>Capitalization Threshold</u>
Building and Improvements	\$ 100,000
Vehicles	\$ 25,000
Machinery and Equipment	\$ 25,000
Infrastructure	\$ 100,000
Water Transmission System	\$ 100,000
Golf Course Improvements	\$ 10,000
Golf Course Equipment	\$ 10,000

## IPBC RESERVE FUND

The Village participates in the Intergovernmental Personnel Benefits Cooperative (IPBC), a public sector health insurance pool. In the IPBC, the Village is a member of a sub-pool comprised of smaller entities that further shares risks and governance responsibilities within the IPBC.

The IPBC has three separate funds in which member municipalities can accumulate fund balance:

- a) the Administration Fund, from which plan administration fees are paid;
- b) the Benefit Fund (from which PPO claim expenses are paid) and
- c) the Terminal Reserve (unrestricted reserves).

Fund balances accumulate in the Administration and Benefit Funds when payments made by the Village exceed the cost of claims, and fund balance accumulates in the Terminal Reserve when the Village's sub-pool receives HMO surplus dividends, or when fund balance is transferred by the municipality from the Benefit Fund to the Terminal Reserve Fund.

Because the Administration and Benefit Funds are used to pay expenses during the plan year, the IPBC requires member municipalities to meet minimum fund balance requirements. The requirements are as follows:

<b>Village IPBC Account</b>	<b>Minimum % of Operating Expenditures</b>
Administration Fund	16 2/3%
Benefit Fund	16 2/3% - 50%
Terminal Reserve Fund	None

For the IPBC plan year ending June 30, 2020, the Village's meets the minimum fund balance requirements in the Administration Fund (\$584) and the Benefit Fund (\$198,022). The Benefit Fund balance obligation may be met with a combination of Benefit Fund and Terminal Reserve fund assets; the Village's unaudited plan year-end combined Benefit Fund and Terminal Reserve assets **exceed** this minimum by approximately \$200,000.

The IPBC allows member municipalities to maintain their assets in Terminal Reserve to offset future health insurance expenses or withdraw assets to use for any purpose determined by the municipality.

### POLICY CONSIDERATION

- The Village may consider using the IPBC fund balance in excess of required minimums to mitigate health insurance expenses, funding wellness initiatives, or funding employee benefit programs.

### RECOMMENDATION

- Staff recommends the Village discuss using IPBC fund balance to offset insurance, wellness or benefit costs during the Calendar Year 2021 budget process if needed.

# FEE AND FINE SCHEDULE ANALYSIS





# FEE AND FINE SCHEDULE ANALYSIS

As part of the Calendar Year 2021 budget development process, staff annually reviews various fees, fines and charges for Village services. This summer, staff distributed a fee survey to surrounding communities 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, staff proposes several fee modifications for the Calendar Year 2021.

## RECOMMENDED FEE INCREASES FOR CALENDAR YEAR 2021

### WATER RATES

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. As noted by the water rate analysis completed in Fiscal Year 2018, the Village had not historically charged rates in sufficient quantities to support the existing water production and distribution system, which lead to recommendations for increases in rates over the following ten years.

Staff is recommending that the volumetric rates and the fixed charge based on meter size be increased by 8% in accordance with the recommendations in the water rate analysis to ensure sufficient funding for future infrastructure improvements.

In addition, as previously discussed with the Village Board, the billing units for water usage will be modified from 100 cubic foot to 1000 gallons as part of the Water Meter Replacement Program and the implementation of the new Utility Billing Software. As part of this change, an amendment to the Village Code of Ordinances will be presented for the Village Board's consideration in December 2020.

The current and recommended Calendar Year 2021 rates are listed below in Table 1. Current rates have been listed in both cubic feet and gallons for comparison purposes.

**Table 1: Current and Recommended Calendar Year 2021 Water Rate**

	Current Fee		Recommendation
Volumetric Water Rate	\$5.30 per unit <i>based on 100 cubic feet</i>	\$7.085 per unit <i>based on 1000 gallons</i>	\$7.65 per unit <i>based on 1000 gallons</i>
Fixed Charge Rate			
5/8 Inch Water Meter	\$17.13		\$18.50
3/4 Inch Water Meter	\$22.96		\$24.80
1 Inch Water Meter	\$22.96		\$24.80
1-1/2 Inch Water Meter	\$28.85		\$31.16
2 Inch Water Meter	\$44.73		\$48.31
3 Inch Water Meter	\$162.45		\$175.45
4 Inch Water Meter	\$206.01		\$222.49

## 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 consumption based and are billed based on volumetric water charges 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 5%. The estimated revenue based on a 5% increase, is approximately \$620,665. The current and recommended Calendar Year 2021 rates are listed below in Table 2.

**Table 2: Current and Recommended Calendar Year 2021 Sewer Rate**

	Current Fee		Recommendation
Sewer Rate	\$1.210 per quarter <i>based on 100 cubic feet</i>	\$1.618 per quarter <i>based on 1000 gallons</i>	\$1.699 per quarter <i>based on 1000 gallons</i>
Minimum Bill	\$12.10 per quarter	\$16.18 per quarter	\$16.99 per quarter

## 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 the impacts of household garbage and recycling on the Village's infrastructure, as well as community-wide special collections and other community-wide garbage program overhead expenses. Staff is recommending a 2.3% increase in the General Collection Services (GCS) fee, which is consistent with the twelve-month change in CPI that is used for the property tax levy. The GCS fee is charged in accordance with 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 Calendar Year 2021 fees are listed below in Table 3.

**Table 3: Current and Recommended Calendar Year 2021 General Collection Services Fees**

	Current Fee	Recommendation
Once Weekly Commercial (Recycling Only)	\$8.33 per quarter	\$8.52 per quarter
Twice Weekly Commercial (Recycling Only)	\$13.02 per quarter	\$13.32 per quarter
Multi- Family	\$27.60 per quarter	\$28.23 per quarter
Once Weekly Curbside	\$34.68 per quarter	\$35.48 per quarter
Once Weekly Top of Drive	\$41.94 per quarter	\$42.90 per quarter
Twice Weekly Curbside and Top of Drive	\$48.16 per quarter	\$49.27 per quarter

## GLENCOE GOLF CLUB RATES

The Glencoe Golf Club Calendar Year 2021 budget contemplates increasing weekday and weekend green fee rates in all categories by \$1.00 for: early bird, primetime, twilight, super twilight, 9-hole rounds, junior and senior. Additional rate increases include the senior membership cards by \$2.00, the birdie key by \$2.00, the eagle key by \$5.00 and permanent tee times by \$20.00 per person.

## NEW FEE PROPOSALS

### ALTERATIONS TO APPROVED ARCHITECTURAL OR ENGINEERING PLANS

Currently, the Village does not charge an additional fee for alterations or revisions made to approved architectural and engineering plans. There is considerable staff and third-party consultant review time involved in the initial plan review. **Staff is recommending a flat fee of \$150.00 plus \$75.00/hour of staff review time after the initial 2 hours to cover the cost of this service.** This fee is intended to recover some of the expense when previously approved plans are revised.

### DOWNTOWN RIGHT OF WAY USE FEE

Staff is recommending establishing a permit fee for permission to place equipment (i.e. dumpsters and scaffolding) in the public right of way in the downtown business district for short term maintenance and repairs of commercial buildings. Currently, the Village only requires a certificate of insurance and proper barricades; however, once permission is granted there is little incentive for contractors to expedite the work and remove their equipment. The extended use of sidewalk and parking spaces in the downtown impacts business; the right of way use fee should expedite a contractor's presence.

**Table 4: Recommended Calendar Year 2021 Downtown Right of Way Use Fee**

	Recommendation
Up to 48 hours	No Fee
48 hours to 7 days	\$100.00
7 to 10 days	\$200.00
10 days	\$500.00
11 +	\$500.00+ additional \$50 per day

At the time of permitting, applications would be required to provide an estimated length of time for right-of-way use and provide for collection of fees. Code enforcement staff would work with applicants on encroachment removal or permit extensions at the time of permit expiration.

### PLAN COMMISSION APPEARANCE REVIEW APPLICATION FEE

**Staff is recommending a \$100.00 application fee** (in addition to existing escrow provision, when applicable) for an application to the Plan Commission for Exterior Appearance Review. There is administrative staff time involved in reviewing a submittal for Plan Commission consideration and there is not currently a fee in place to cover this cost. This recommendation would provide some consistency in the Village's process, as there is currently a \$250.00 application fee in place for Zoning Board of Appeals application.

## RESIDENTIAL DEVELOPMENT TREE REMOVAL AND PRESERVATION PLAN FEE

Staff is recommending a fee ranging from \$300.00 - \$500.00 for the tree removal and preservation plan review and site inspection for residential development projects. Currently, this service is provided by a third-party consultant and the Village is spending from \$200 to \$750 per permit site. The final fee assessed would be based on the number of trees and complexity of the plan and site inspection.

## FUTURE REVIEW

Staff has identified services that need additional analysis during Calendar Year 2021 and is not recommending additional fee increases at this time. These include:

- **Business Licenses:** As part of the Village's Strategic Plan, staff provided the Village Board an update to the Village Ordinances and Regulations initiative in fall 2019. Staff's recommendation was to commence with the analysis of "Business Regulations", which would specifically focus on regulating 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 business licensing in other communities, appropriate classifications required and the appropriate fee structure for those classifications. Due to the COVID-19 pandemic response, this effort was delayed and will now be completed during Calendar Year 2021.
- **Management Fees:** The Village charges a management fee for the Village costs of assistance to the Glencoe Golf Club and the Water Fund. 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. Staff recommends that in the coming year, a more thorough analysis be conducted to determine whether the current management fee for the Golf Club and the Water Fund adequately recover the actual cost of management/administrative services provided.

# OPERATING STATEMENTS





# VILLAGE OF GLENCOE

## OPERATING STATEMENTS

Budgetary Fund Balance Summary

	ACTUAL FUND BALANCE <sup>1</sup> 2/29/2020	STUB YEAR 2020 PROJECTED			PROJECTED FUND BALANCE 12/31/2020	CALENDAR YEAR 2021 PROPOSED			PROPOSED FUND BALANCE 12/31/2021
		REVENUE	EXPENSE <sup>2</sup>	SURPLUS / (DEFICIT) <sup>3</sup>		REVENUE	EXPENSE <sup>2</sup>	SURPLUS / DEFICIT	
<b>GOVERNMENTAL FUNDS</b>									
GENERAL	7,669,062	16,957,897	17,792,242	(834,345)	6,834,717	19,144,543	20,869,739	(1,725,196)	5,109,521
<i>USE OF RESERVE/CONTINGENCY</i>				<b>1,013,145</b>					
CAPITAL PROJECTS	1,748,478	285,050	1,736,375	(1,451,325)	297,153	60,000	155,000	(95,000)	202,153
<i>USE OF RESERVE/CONTINGENCY</i>						<b>155,000</b>		<b>155,000</b>	
DEBT SERVICE	2,354,526	1,955,500	1,961,410	(5,910)	2,348,616	1,951,988	1,951,988	-	2,348,616
SUB-TOTAL	11,772,066	19,198,447	21,490,027	(2,291,580)	9,480,486	21,311,531	22,976,727	(1,665,196)	7,660,290
<b>SPECIAL REVENUE FUNDS</b>									
MOTOR FUEL TAX	659,821	402,087	29,770	372,317	1,032,138	395,452	90,660	304,792	1,336,930
SUB-TOTAL	659,821	402,087	29,770	372,317	1,032,138	395,452	90,660	304,792	1,336,930
<b>ENTERPRISE FUNDS</b>									
WATER	583,340	5,612,506	4,655,467	957,039	1,540,379	4,630,850	3,563,079	1,067,771	2,608,150
GOLF CLUB <sup>4</sup>	(581,695)	1,794,043	1,909,914	(115,871)	(697,566)	1,824,909	2,335,282	(510,373)	(1,207,939)
SUB-TOTAL	1,645	7,406,549	6,565,381	841,168	842,813	6,455,759	5,898,361	557,398	1,400,211
<b>PENSION FUNDS</b>									
POLICE	36,514,860	3,023,399	2,628,804	394,595	36,909,455	3,628,564	3,446,845	181,719	37,091,174
FIRE	3,775	48,090	41,775	6,315	10,090	48,900	48,900	-	10,090
SUB-TOTAL	36,518,635	3,071,489	2,670,579	400,910	36,919,545	3,677,464	3,495,745	181,719	37,101,264
<b>CUSTODIAL FUND TOTAL<sup>5</sup></b>	15,307	23,050	23,231	(181)	15,126	24,300	24,300	-	15,126
<b>GRAND TOTAL</b>	<b>48,967,474</b>	<b>30,101,622</b>	<b>30,778,988</b>	<b>(677,366)</b>	<b>48,290,108</b>	<b>31,864,506</b>	<b>32,485,793</b>	<b>(621,287)</b>	<b>47,513,821</b>

	SY 2020 PROJECTED				CY 2021 PROPOSED			
	OPERATING EXPENSE	PROJECTED FUND BALANCE	% FUND BALANCE	MONTHS	OPERATING EXPENSE	ESTIMATED FUND BALANCE	% FUND BALANCE	MONTHS
<b>OPERATING FUNDS</b>								
GENERAL	17,792,242	6,834,717	38.4%	4.61	20,869,739	5,109,521	24.5%	2.94
WATER	4,655,467	1,540,379	33.1%	3.97	3,563,079	2,608,150	73.2%	8.78
SUB-TOTAL	22,447,709	8,375,096	37.3%	4.48	24,432,818	7,717,671	31.6%	3.79

**Footnote:**

<sup>1</sup> Fund balance includes expendable fund reserve. In addition, the General Fund includes \$1,385,168 in reserve funds with the Intergovernmental Risk Management Agency.

<sup>2</sup> Includes operating and capital expenses.

<sup>3</sup> The Stub Year 2020 Budget included a \$1 million planned drawdown of reserves to fund operations in January and February 2021.

<sup>4</sup> The Golf Club Fund has a positive operating budget, but is drawing on reserves for capital. Fund balance is overdrawn due to an outstanding amount due to the Village.

<sup>5</sup> The Custodial Fund is used to account for the collection and payment of the Washington Place Special Service Area and is restricted for the SSA.



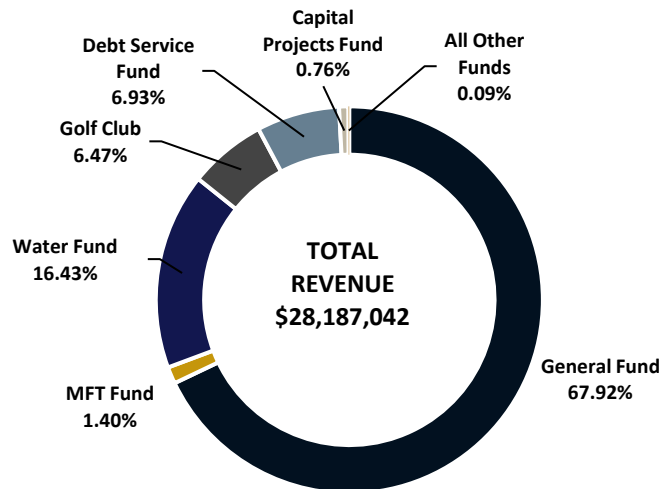
# VILLAGE OF GLENCOE

## CALENDAR YEAR 2021

### Revenue Distribution by Fund

The chart and table below summarizes the distribution of revenue across all funds. The total revenue, excluding the Police and Fire Pension Funds, is **\$29,187,042**

**CALENDAR YEAR 2020  
REVENUE DISTRIBUTION BY FUND**



FUND	FY 2019 ACTUAL	FY 2020 ACTUAL	SY 2020 PROJECTED	CY 2021 BUDGET
<b>GENERAL FUND</b>	17,974,251	18,842,111	16,957,897	19,144,543
<b>SPECIAL FUNDS</b>				
MOTOR FUEL TAX	227,929	314,587	402,087	395,452
<b>CAPITAL PROJECTS FUND</b>	47,847	1,818,629	285,050	215,000
<b>ENTERPRISE FUNDS</b>				
WATER	2,833,838	2,615,588	5,612,506	4,630,850
GOLF CLUB	1,798,969	1,758,188	1,794,043	1,824,909
<b>DEBT SERVICE FUND</b>	2,203,691	1,872,286	1,955,500	1,951,988
<b>CUSTODIAL FUND</b>	76	22,729	23,050	24,300
<b>TOTAL REVENUES</b> (Excluding Pension Funds)	<b>\$ 25,086,600</b>	<b>\$ 27,244,118</b>	<b>\$ 27,030,133</b>	<b>\$ 28,187,042</b>
<b>PENSION FUNDS</b>				
POLICE	4,886,361	4,044,568	3,023,399	3,628,564
FIRE	46,696	43,768	48,090	48,900
<b>TOTAL REVENUES</b> (Pension Funds Only)	<b>\$ 4,933,057</b>	<b>\$ 4,088,336</b>	<b>\$ 3,071,489</b>	<b>\$ 3,677,464</b>
<b>GRAND TOTAL</b>	<b>\$ 30,019,657</b>	<b>\$ 31,332,454</b>	<b>\$ 30,101,622</b>	<b>\$ 31,864,506</b>



# VILLAGE OF GLENCOE

## CALENDAR YEAR 2021

### Revenue Detail by Category

	TAXES	CHARGES FOR SERVICE	PERMITS, LICENSES & FEES	FINES & FORFEITURES	OTHER REVENUE	OTHER FINANCING SOURCE	TOTAL
PROPERTY TAXES	10,773,926	-	-	-	-	-	10,773,926
SALES TAXES	1,524,275	-	-	-	-	-	1,524,275
INCOME TAXES	854,855	-	-	-	-	-	854,855
UTILITY TAXES	625,435	-	-	-	-	-	625,435
BUILDING PERMITS	-	-	1,150,000	-	-	-	1,150,000
TELECOMMUNICATIONS TAXES	261,080	-	-	-	-	-	261,080
CABLE FRANCHISE FEES	-	-	225,790	-	-	-	225,790
ALARM PERMITS	-	-	120,000	-	-	-	120,000
VIOLATIONS	-	-	-	114,135	-	-	114,135
LICENSES-VEHICLE, ANIMAL, BUSINESSES & LIQ.	-	-	329,500	-	-	-	329,500
USE TAXES	334,445	-	-	-	-	-	334,445
PERSONAL PROPERTY REPLC. TAXES (PPRT)	102,755	-	-	-	-	-	102,755
GRANTS	-	-	-	-	245,191	-	245,191
MANAGEMENT FEES (SERVICE FEES)	-	69,644	-	-	-	-	69,644
GARBAGE SERVICE FEES (GCSF)	-	-	381,705	-	-	-	381,705
SEWER CHARGES	-	620,665	-	-	-	-	620,665
E911 SURCHARGES	-	179,905	-	-	-	-	179,905
PLACES OF EATING TAX	72,000	-	-	-	-	-	72,000
OTHER REVENUE	-	-	276,577	-	882,660	-	1,159,237
<b>GENERAL FUND TOTAL</b>	<b>\$ 14,548,771</b>	<b>\$ 870,214</b>	<b>\$ 2,483,572</b>	<b>\$ 114,135</b>	<b>\$ 1,127,851</b>	<b>\$ -</b>	<b>\$ 19,144,543</b>
MOTOR FUEL TAXES & OTHER REVENUE	198,825	-	-	-	196,627	-	395,452
<b>MOTOR FUEL TAX FUND TOTAL</b>	<b>\$ 198,825</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 196,627</b>	<b>\$ -</b>	<b>\$ 395,452</b>
INTEREST & OTHER REVENUE	-	-	-	-	-	60,000	60,000
PLANNED USE OF FUND RESERVE	-	-	-	-	-	155,000	155,000
<b>CAPITAL PROJECTS FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,000</b>	<b>\$ 215,000</b>
VOLUMETRIC WATER CHARGES	-	2,727,080	-	-	-	-	2,727,080
FIXED CHARGES	-	326,770	-	-	-	-	326,770
LEASE OF PROPERTY	-	-	-	-	35,000	-	35,000
METER SALES	-	10,000	-	-	-	-	10,000
INTEREST & OTHER REVENUE	-	2,500	-	-	29,500	1,500,000	1,532,000
<b>WATER FUND TOTAL</b>	<b>\$ -</b>	<b>\$ 3,066,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,500</b>	<b>\$ 1,500,000</b>	<b>\$ 4,630,850</b>
GREEN FEES	-	1,190,239	-	-	-	-	1,190,239
LESSONS	-	139,246	-	-	-	-	139,246
RENTALS	-	274,775	-	-	-	-	274,775
INVENTORY	-	61,000	-	-	-	-	61,000
FOOD SALES	-	300	-	-	-	-	300
MEMBERSHIPS	-	29,584	-	-	-	-	29,584
OTHER REVENUE	-	120,765	-	-	9,000	-	129,765
<b>GLENCOE GOLF CLUB FUND TOTAL</b>	<b>\$ -</b>	<b>\$ 1,815,909</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 1,824,909</b>
PROPERTY TAXES & OTHER REVENUE	1,944,488	-	-	-	7,500	-	1,951,988
<b>DEBT SERVICE FUND TOTAL</b>	<b>\$ 1,944,488</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ 1,951,988</b>
INTEREST & OTHER REVENUE	-	-	-	-	1,300	23,000	24,300
<b>WASHINGTON PLACE SSA FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,300</b>	<b>\$ 23,000</b>	<b>\$ 24,300</b>
EMPLOYER CONTRIBUTIONS	-	-	-	-	2,524,910	-	2,524,910
EMPLOYEE CONTRIBUTIONS	-	-	-	-	386,954	-	386,954
PPRT & OTHER REVENUE	6,100	-	-	-	710,600	-	716,700
<b>POLICE PENSION FUND TOTAL</b>	<b>\$ 6,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,622,464</b>	<b>\$ -</b>	<b>\$ 3,628,564</b>
EMPLOYER CONTRIBUTIONS	-	-	-	-	46,450	-	46,450
PPRT & OTHER REVENUE	2,400	-	-	-	50	-	2,450
<b>FIRE PENSION FUND TOTAL</b>	<b>\$ 2,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,500</b>	<b>\$ -</b>	<b>\$ 48,900</b>
<b>Grand Total</b>	<b>\$ 16,700,584</b>	<b>\$ 5,752,473</b>	<b>\$ 2,483,572</b>	<b>\$ 114,135</b>	<b>\$ 5,075,742</b>	<b>\$ 1,738,000</b>	<b>\$ 31,864,506</b>

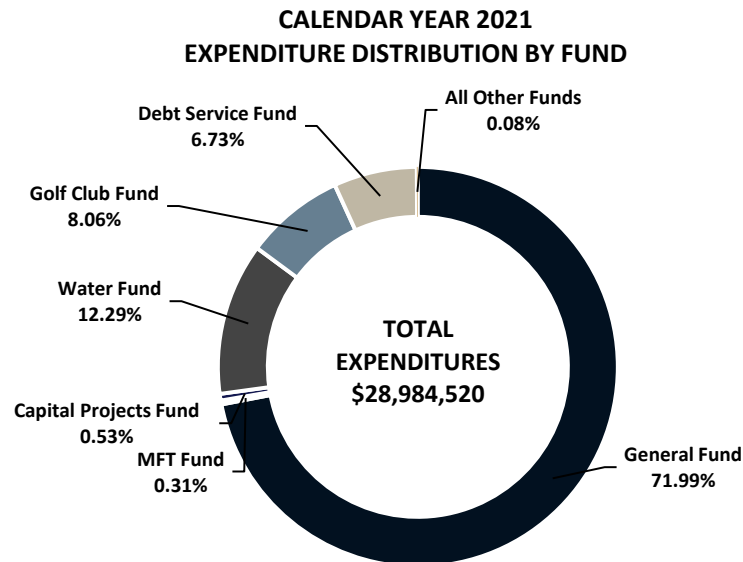


# VILLAGE OF GLENCOE

## CALENDAR YEAR 2021

### Expenditure Distribution by Fund

The chart and table below summarize the distribution of expenditures across all funds. Total expenditures, excluding the Police and Fire Pension Funds, is **\$28,984,520**.



FUND	FY 2019 ACTUAL	FY 2020 ACTUAL	SY 2020 PROJECTED	CY 2021 BUDGET
<b>GENERAL FUND</b>	17,639,018	17,890,595	18,793,896	20,869,739
<b>SPECIAL FUNDS</b>				
MOTOR FUEL TAX	81,736	35,551	29,770	90,660
<b>CAPITAL PROJECTS FUND</b>	1,139,279	549,046	1,736,375	155,000
<b>ENTERPRISE FUND</b>				
WATER	1,998,811	2,045,616	5,238,467	3,563,079
GOLF CLUB	1,285,326	1,681,019	1,909,914	2,335,282
<b>DEBT SERVICE</b>	2,124,562	1,763,330	1,961,410	1,951,988
<b>CUSTODIAL FUND</b>	7,344	(14,286)	23,231	24,300
<b>TOTAL REVENUES</b> (Excluding Pension Funds)	<b>\$ 24,276,076</b>	<b>\$ 23,950,870</b>	<b>\$ 29,693,063</b>	<b>\$ 28,990,048</b>
<b>PENSION FUNDS</b>				
POLICE	2,886,687	3,131,316	2,628,804	3,446,845
FIRE	47,335	48,496	41,775	48,900
<b>TOTAL REVENUES</b> (Pension Funds Only)	<b>\$ 2,934,023</b>	<b>\$ 3,179,811</b>	<b>\$ 2,670,579</b>	<b>\$ 3,495,745</b>
<b>GRAND TOTAL</b>	<b>\$ 27,210,098</b>	<b>\$ 27,130,682</b>	<b>\$ 32,363,642</b>	<b>\$ 32,485,793</b>



# VILLAGE OF GLENCOE

## CALENDAR YEAR 2021

### Expenditure Detail by Category

#### VILLAGE MANAGER'S OFFICE

ADMINISTRATION  
LEGAL  
BOARDS & COMMISSIONS  
INFORMATION TECHNOLOGY

#### DEPARTMENT TOTAL

#### FINANCE DEPARTMENT

FINANCE ADMINISTRATION  
LIABILITY INSURANCE RISK MANAGEMENT  
**TRANSFER TO CAPITAL FUND**

#### DEPARTMENT TOTAL

#### PUBLIC WORKS

PUBLIC WORKS ADMINISTRATION  
SEWERS  
FORESTRY  
MUNICIPAL BUILDINGS  
COMMUNITY DEVELOPMENT  
MUNICIPAL GARAGES  
STREETS  
SOLID WASTE

#### DEPARTMENT TOTAL

#### PUBLIC SAFETY

PUBLIC SAFETY ADMINISTRATION  
POLICE  
FIRE  
PARAMEDIC

#### DEPARTMENT TOTAL

#### GENERAL FUND TOTAL

#### MFT

#### SPECIAL FUNDS TOTAL

#### WATER

DISTRIBUTION  
PRODUCTION

#### DEPARTMENT TOTAL

#### GOLF

ADMINISTRATION  
GOLF ACADEMY  
GOLF BUILDINGS & GROUNDS  
GOLF PLAY  
GOLF PRO SHOP

#### DEPARTMENT TOTAL

#### ENTERPRISE FUND TOTAL

#### DEBT SERVICE

#### CAPITAL PROJECT FUND

#### CUSTODIAL FUND

#### TOTAL (Excluding Pension Funds)

#### PENSION FUNDS

POLICE PENSION  
FIREFIGHTERS PENSION

#### PENSION FUND TOTAL

#### GRAND TOTAL

	PERSONNEL	SERVICES	COMMODITIES	DEBT SERVICE	CAPITAL	OTHER	TRANSFER	TOTAL
	654,826	142,042	64,150	-	-	-	-	861,018
	-	277,530	-	-	-	-	-	277,530
	-	-	-	-	-	155,451	-	155,451
	177,945	469,967	55,800	-	200,000	-	-	903,712
DEPARTMENT TOTAL	\$ 832,771	\$ 889,539	\$ 119,950	\$ -	\$ 200,000	\$ 155,451	\$ -	\$ 2,197,711
	872,328	119,898	44,865	-	-	1,500	-	1,038,591
	6,190	436,500	-	-	-	10,500	-	453,190
TRANSFER TO CAPITAL FUND	-	-	-	-	-	-	200,000	200,000
DEPARTMENT TOTAL	\$ 878,518	\$ 556,398	\$ 44,865	\$ -	\$ -	\$ 12,000	\$ 200,000	\$ 1,691,781
	938,793	88,608	4,575	-	-	-	-	1,031,976
	757,152	73,311	70,600	-	983,000	4,000	-	1,888,063
	889,515	155,501	35,050	-	90,000	-	-	1,170,066
	-	143,201	7,500	-	-	-	-	150,701
	157,045	195,375	450	-	-	-	-	352,870
	394,148	41,290	9,950	-	-	7,500	-	452,888
	824,812	125,251	254,925	-	720,000	-	60,000	1,984,988
	-	228,040	-	-	-	-	-	228,040
DEPARTMENT TOTAL	\$ 3,961,465	\$ 1,050,577	\$ 383,050	\$ -	\$ 1,793,000	\$ 11,500	\$ 60,000	\$ 7,259,592
	7,953,031	137,000	-	-	-	-	-	8,090,031
	277,156	589,552	144,921	-	110,000	-	-	1,121,629
	174,135	125,559	89,080	-	-	-	-	388,774
	63,531	37,690	19,000	-	-	-	-	120,221
DEPARTMENT TOTAL	\$ 8,467,853	\$ 889,801	\$ 253,001	\$ -	\$ 110,000	\$ -	\$ -	\$ 9,720,655
GENERAL FUND TOTAL	\$ 14,140,607	\$ 3,386,315	\$ 800,866	\$ -	\$ 2,103,000	\$ 178,951	\$ 260,000	\$ 20,869,739
MFT	-	-	-	-	55,000	-	35,660	90,660
SPECIAL FUNDS TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ 35,660	\$ 90,660
	697,743	189,127	36,525	420,410	750,000	-	-	2,093,805
	999,412	276,412	88,450	-	105,000	-	-	1,469,274
DEPARTMENT TOTAL	\$ 1,697,155	\$ 465,539	\$ 124,975	\$ 420,410	\$ 855,000	\$ -	\$ -	\$ 3,563,079
	217,868	161,904	750	-	-	400	-	380,922
	-	91,020	2,225	-	-	-	-	93,245
	542,491	88,408	116,505	-	430,000	183,004	-	1,360,408
	336,314	61,795	8,950	49,030	-	-	-	456,089
	-	2,160	42,458	-	-	-	-	44,618
DEPARTMENT TOTAL	\$ 1,096,673	\$ 405,288	\$ 170,888	\$ 49,030	\$ 430,000	\$ 183,404	\$ -	\$ 2,335,282
ENTERPRISE FUND TOTAL	\$ 2,793,828	\$ 870,827	\$ 295,863	\$ 469,440	\$ 1,285,000	\$ 183,404	\$ -	\$ 5,898,361
DEBT SERVICE	\$ -	\$ 2,500	\$ -	\$ 1,949,488	\$ -	\$ -	\$ -	\$ 1,951,988
CAPITAL PROJECT FUND	\$ -	\$ -	\$ -	\$ -	\$ 155,000	\$ -	\$ -	\$ 155,000
CUSTODIAL FUND	\$ -	\$ -	\$ -	\$ 24,300	\$ -	\$ -	\$ -	\$ 24,300
TOTAL (Excluding Pension Funds)	\$ 16,934,435	\$ 4,259,642	\$ 1,096,729	\$ 2,443,228	\$ 3,598,000	\$ 362,355	\$ 295,660	\$ 28,990,048
	3,325,295	121,050	500	-	-	-	-	3,446,845
	48,400	500	-	-	-	-	-	48,900
PENSION FUND TOTAL	\$ 3,373,695	\$ 121,550	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 3,495,745
GRAND TOTAL	\$ 20,308,130	\$ 4,381,192	\$ 1,097,229	\$ 2,443,228	\$ 3,598,000	\$ 362,355	\$ 295,660	\$ 32,485,793

# DEPARTMENT BUDGET DETAIL





# FINANCE DEPARTMENT

## SUMMARY OVERVIEW

The Finance Department is responsible for the administration of the fiscal operations of the Village. These activities include accounting and financial reporting, budgeting, treasury management, risk management, payroll services, benefit administration, utility billing, accounts payable, accounts receivable and Purchasing. The department also administers the Village's liability, property and workers' compensation and insurance programs. Staff 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 Finance Department's proposed Calendar Year 2021 Budget request includes \$1,691,781 in expenditures. Included is the consolidation of procurement of commodities such as supplies, postage, credit card and banking fees for all Village departments. As the current year is an abbreviated 10—month period, the annual comparison is presented against Fiscal Year 2020, which is the last full 12-month fiscal year. The draft budget as presented is an overall increase of \$299,729 or 21.5% from the Fiscal Year 2020 Budget. The increase in overall expenditures is largely attributable to increased liability insurance premiums, cost of living adjustments, employee benefits and the addition of a \$200,000 transfer to the Capital Fund to fund future capital projects. Excluding the addition of the Capital Fund transfer, the increase is \$99,729 or 7% from Fiscal Year 2020.

Highlighted requests from the Calendar Year 2021 Budget include the following:

- **Public Liability Insurance:** The Public Liability Insurance account includes a projected premium of \$298,000 from the Village's insurance carrier, the Intergovernmental Risk Management Agency (IRMA), for general liability, property/casualty, public official's liability, cyber liability, and workers compensation claims. The estimate is inclusive of the Village's existing coverage level, which includes a deductible of \$50,000 per claim. This expense is recommended to be offset by a one-time \$250,000 draw down of excess reserves that the Village has on deposit with IRMA.
- **Training and Professional Development:** The Finance Department's budget includes continued investment into staff engagement and education, including review courses and materials for Certified Professional Finance Officer examinations, leadership training, and continued education in the areas of payroll, procurement, accounting and financial reporting.

## STRATEGIC PLAN RECOMMENDATIONS

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

## PERSONNEL RECOMMENDATIONS

There are currently six full-time employees in the Finance Department and no changes are proposed in Calendar Year 2021.

AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	PROPOSED CY 2021
Finance Director	1	1	1
Assistant Finance Director	0	1	1
Assistant to the Finance Director/Purchasing Coordinator	1	0	0
Accountant	1	1	1
Management Analyst	1	0	0
Financial Analyst	0	1	1
Billing Services Coordinator	1	1	1
Finance Data Coordinator	1	0	0
Accounts Receivable Coordinator	0	1	1
<b>TOTAL FULL-TIME</b>	<b>6</b>	<b>6</b>	<b>6</b>

## COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

The Finance Department budget does not include any capital expenditures for Calendar Year 2021.



Village of Glencoe

# FINANCE DEPARTMENT EXPENDITURES

Administration & Risk Management Divisions

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projections	Calendar Year 2021 Draft Budget
<b>AcctClass: 400 - Personnel</b>					
40105 - SALARIES	567,898	578,865	499,794	512,456	607,028
40115 - LONGEVITY PAY	3,825	3,750	4,200	4,200	5,175
40150 - SALARIES - RHS PAY	1,534	921	3,666	2,904	3,069
40190 - OTHER COMPENSATION	1,253	1,260	1,060	1,561	1,253
40205 - OVERTIME	2,000	2,153	1,522	5,744	4,460
40405 - EMPLOYEE BENEFITS	139,111	135,771	114,581	113,240	140,059
40450 - FLEXIBLE SPENDING ACCOUNT FEES	2,500	2,367	2,500	1,698	2,190
40460 - SOCIAL SECURITY	31,791	32,450	27,756	28,383	34,134
40465 - MEDICARE	7,887	8,041	6,974	7,218	8,495
40505 - ILLINOIS MUNICIPAL RETIREMENT FUND	52,543	55,256	54,687	56,532	68,655
40705 - UNEMPLOYMENT INSURANCE	4,000	-	4,000	18,918	4,000
<b>AcctClass: 400 - Personnel Total:</b>	<b>\$ 814,342</b>	<b>\$ 820,833</b>	<b>\$ 720,739</b>	<b>\$ 752,854</b>	<b>\$ 878,518</b>
<b>AcctClass: 500 - Contractual Services</b>					
50305 - BANKING FEES	20,000	16,537	20,000	15,000	25,000
50310 - CREDIT CARD FEES	12,000	10,558	20,000	20,000	20,000
50315 - POSTAGE	10,250	1,908	10,250	10,250	10,250
50505 - PROFESSIONAL SERVICES	57,630	42,805	52,630	52,630	52,630
50705 - MEMBERSHIPS DUES	3,490	3,275	3,400	3,400	3,408
50805 - TRAINING	12,300	11,196	12,980	12,180	8,610
51120 - EMPLOYEE RECOGNITION	2,600	405	1,000	500	1,000
51505 - PROPERTY & CASUALTY INSURANCE	374,350	411,682	424,350	424,350	435,500
<b>AcctClass: 500 - Contractual Services Total:</b>	<b>\$ 492,620</b>	<b>\$ 498,367</b>	<b>\$ 544,610</b>	<b>\$ 538,310</b>	<b>\$ 556,398</b>
<b>AcctClass: 600 - Commodities</b>					
60120 - SUPPLIES	30,590	19,260	25,315	25,315	24,865
60606 - VEHICLE OPERATING EXPENSE	18,000	16,261	18,000	15,000	20,000
60705 - MISCELLANEOUS EXPENSE	-	817	-	-	-
61035 - SUPPLIES	-	143	-	-	-
<b>AcctClass: 600 - Commodities Total:</b>	<b>\$ 48,590</b>	<b>\$ 36,481</b>	<b>\$ 43,315</b>	<b>\$ 40,315</b>	<b>\$ 44,865</b>
<b>AcctClass: 800 - Capital</b>					
83012 - LIBRARY PAYMENTS	10,500	15,964	10,500	10,500	10,500
83020 - MISCELLANEOUS REFUNDS	26,000	20,063	1,500	9,000	1,500
<b>AcctClass: 800 - Capital Total:</b>	<b>\$ 36,500</b>	<b>\$ 36,027</b>	<b>\$ 12,000</b>	<b>\$ 19,500</b>	<b>\$ 12,000</b>
<b>AcctClass: 900 - Other Financing Use</b>					
90250 - TRANSFERS TO CAPITAL FUND	-	-	200,000	-	200,000
<b>AcctClass: 900 - Other Financing Use Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>
<b>Report Total:</b>	<b>\$ 1,392,052</b>	<b>\$ 1,391,709</b>	<b>\$ 1,520,664</b>	<b>\$ 1,350,979</b>	<b>\$ 1,691,781</b>



# PUBLIC SAFETY DEPARTMENT

## SUMMARY 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 Calendar Year 2021 Budget request for the Public Safety Department reflects an overall increase largely due to a significant increase in mandated police pension contributions for 2021. The Department does not anticipate any large-scale projects to be undertaken in Calendar Year 2021. Personnel costs reflect the Department maintaining one unfilled position for the first half of the year from its authorized staffing level of 36 sworn officers and the requisite training requirements for all sworn officers.

Highlights of the Calendar Year 2021 Budget include:

- **Personnel and Overtime Costs:** During the last two budget cycles, the Department maintained an appropriate level of authorized number of sworn officers. As a result, backfill overtime costs were relatively infrequent and remained consistent with the reduction/stabilization trend that began in Fiscal Year 2019. While the retirement cycle has slowed, replacing retired officers with entry-level officers at a lower pay rate is still evident as reflected in the overall salary budget. Proposed overtime and salary costs are consistent with the Stub Year 2020 expenditures and staff anticipates a similar staffing model in Calendar Year 2021.
- **Winnetka Fire Tower Training Partnership:** For over ten years, the Winnetka Fire Department has maintained and operated a live-fire training tower. Glencoe Public Safety has participated in drills twice per year along with Winnetka and other mutual aid fire departments free of charge. Faced with repairs totaling \$170,000 to keep the tower operational, Winnetka offered partnerships to share the repair costs. In exchange for a \$25,000 contribution (payable over three years) for repairs, Glencoe Public Safety will have additional access to the tower. As a result, Public Safety can increase the frequency and enhance the quality of fireground training to ensure Glencoe personnel are prepared for both Glencoe specific and multiple company incidents. ***Note: This item has been carried over from the Stub Year 2020 Budget due to the COVID-19 pandemic.***
- **Family Service of Glencoe:** Family Service of Glencoe (FSG) provides crisis social services for the community. More specifically, the Glencoe Public Safety Department relies upon FSG to provide and coordinate emergency social services, post-incident mental health resource referrals and alternative strategies in lieu of criminal proceedings for subjects in crisis. Additionally, FSG provides mental health crisis response training for Public Safety Department officers. This relationship continues to provide mutual benefit to both parties as well as the residents of Glencoe.
- **Training:** The Department remains committed to ensuring all public safety members are provided with the training and equipment to provide the residents of Glencoe the highest level of service. Due to the COVID-19 pandemic, most external police, fire and EMS training was cancelled during Stub Year 2020. This includes all aspects of our training program – recruit/basic skills, career development/in-service, and specialization. As a result, much of the training in Calendar Year 2021 will focus on catching up and ensuring that officer certifications are maintained as required.

- **Federal Grant:** The Department is seeking grant funding for self-contained breathing apparatus (SCBA) packs for fire service. The total amount of the purchase is \$140,000; however, should the Village be awarded the grant, the budget contains the Village's portion of 5% or \$7,000 and the remaining \$137,000 will be reimbursed by the grant.

The Public Safety Department's proposed Calendar Year 2021 Budget request includes \$9,720,655 in expenditures. As the current year is an abbreviated 10-month period, the annual comparison is presented against Fiscal Year 2020, which is the last full 12-months fiscal year. The draft budget as presented is an overall increase of \$75,498 or 0.78% from the Fiscal Year 2020 Budget.

## PERSONNEL RECOMMENDATIONS

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

AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	PROPOSED CY 2021
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 is recommending to fill the one vacant Public Safety Officer position; however, this position will not be filled until July 2021. 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:

- |                            |                  |
|----------------------------|------------------|
| • Vehicle Replacement #652 | \$ 55,000        |
| • Vehicle Replacement #660 | <u>\$ 55,000</u> |
| <b>TOTAL:</b>              | <b>\$110,000</b> |



Village of Glencoe

# PUBLIC SAFETY DEPARTMENT EXPENDITURES

Administration, Police Services, Fire Services,  
Paramedic Services Divisions

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projections	Calendar Year 2021 Draft Budget
<b>AcctClass: 400 - Personnel</b>					
40105 - SALARIES	4,355,761	4,110,663	3,731,601	3,618,422	4,432,156
40110 - SALARIES - TEMPORARY	28,115	30,950	11,908	25,430	19,957
40115 - LONGEVITY PAY	96,201	126,409	97,425	97,325	102,600
40120 - PARAMEDIC PAY	36,000	43,000	38,000	38,000	38,000
40130 - INSURANCE OPT OUT	7,800	8,462	3,385	14,078	16,000
40140 - CLOTHING ALLOWANCE	27,660	31,195	27,216	27,216	27,625
40150 - SALARIES - RHS PAY	99,235	98,376	40,226	45,457	34,513
40190 - OTHER COMPENSATION	75,821	96,009	4,804	5,447	3,769
40205 - OVERTIME	774,741	504,192	447,325	271,818	423,537
40220 - SPECIAL DETAIL OVERTIME	-	26,924	12,639	1,751	23,035
40405 - EMPLOYEE BENEFITS	641,329	622,741	554,422	486,064	597,515
40425 - PUBLIC SAFETY BENEFITS ACT BENEFITS	19,191	14,405	15,670	15,670	19,180
40460 - SOCIAL SECURITY	27,762	29,215	25,352	25,578	31,124
40462 - TUITION REIMBURSEMENT	5,250	-	-	-	-
40465 - MEDICARE	72,667	66,709	59,814	56,393	69,663
40505 - ILLINOIS MUNICIPAL RETIREMENT FUND	42,927	48,672	44,757	45,158	55,976
40510 - POLICE PENSION CONTRIBUTION	1,838,060	1,838,066	2,199,634	2,199,634	2,524,910
40515 - FIRE PENSION CONTRIBUTION	44,200	41,108	45,000	46,000	48,293
<b>AcctClass: 400 - Personnel Total:</b>	<b>\$ 8,192,720</b>	<b>\$ 7,737,094</b>	<b>\$ 7,359,177</b>	<b>\$ 7,019,441</b>	<b>\$ 8,467,853</b>
<b>AcctClass: 500 - Contractual Services</b>					
50105 - BUILDING MAINTENANCE	11,800	6,641	8,000	8,000	8,500
50110 - EQUIPMENT REPAIR	16,900	5,140	-	-	-
50127 - EQUIPMENT MAINTENANCE	-	-	32,950	26,700	34,550
50205 - TECHNOLOGY HARDWARE MAINTENANCE	4,876	5,150	6,876	4,876	5,130
50220 - RADIO EQUIPMENT MAINTENANCE	66,500	51,713	75,200	39,000	30,300
50308 - PUBLIC SAFETY SERVICES	85,275	76,279	68,225	66,225	68,175
50325 - TELECOMMUNICATIONS/INTERNET SERVICE	-	-	3,300	3,000	3,000
50340 - ANIMAL CONTROL	8,500	5,647	7,500	3,500	6,000
50410 - CONTRACTUAL SERVICES	38,525	37,217	32,000	32,000	57,900
50440 - DISPATCH SERVICES	375,916	379,098	295,012	295,012	406,173
50505 - PROFESSIONAL SERVICES	70,000	66,377	55,000	55,000	137,000
50530 - PUBLIC EDUCATION	7,000	2,545	10,000	6,000	10,000
50705 - MEMBERSHIPS DUES	5,910	2,684	2,869	2,869	2,869
50805 - TRAINING	102,604	84,539	107,980	78,630	105,204
51105 - EMPLOYMENT EXPENSE	15,000	15,246	15,000	9,500	15,000
<b>AcctClass: 500 - Contractual Services Total:</b>	<b>\$ 808,806</b>	<b>\$ 738,276</b>	<b>\$ 719,912</b>	<b>\$ 630,312</b>	<b>\$ 889,801</b>
<b>AcctClass: 600 - Commodities</b>					
60115 - PARKING PROGRAM	8,250	5,431	22,000	8,000	27,000
60120 - SUPPLIES	59,490	52,568	84,050	71,050	30,150
60150 - EQUIPMENT	40,100	21,962	42,680	30,680	27,280
60170 - EMERGENCY OPERATIONS MANAGEMENT	7,700	1,036	6,900	5,400	6,400
60305 - INFORMATION TECHNOLOGY EQUIPMENT	18,491	14,569	20,791	13,791	16,591
60605 - FUEL	58,000	50,607	58,000	51,000	48,800
60606 - VEHICLE OPERATING EXPENSE	60,000	34,015	47,000	36,000	38,800
60780 - UNIFORMS	64,600	33,367	70,150	59,900	57,980
<b>AcctClass: 600 - Commodities Total:</b>	<b>\$ 316,631</b>	<b>\$ 213,556</b>	<b>\$ 351,571</b>	<b>\$ 275,821</b>	<b>\$ 253,001</b>
<b>AcctClass: 800 - Capital</b>					
80205 - CAPITAL EQUIPMENT	275,000	17,153	275,000	275,000	-
80405 - VEHICLES	52,000	43,629	110,000	2,000	110,000
<b>AcctClass: 800 - Capital Total:</b>	<b>\$ 327,000</b>	<b>\$ 60,782</b>	<b>\$ 385,000</b>	<b>\$ 277,000</b>	<b>\$ 110,000</b>
<b>Report Total:</b>	<b>\$ 9,645,157</b>	<b>\$ 8,749,707</b>	<b>\$ 8,815,660</b>	<b>\$ 8,202,574</b>	<b>\$ 9,720,655</b>



# PUBLIC WORKS DEPARTMENT

## SUMMARY 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. Key administrative functions provided by the Public Works Department include planning, zoning, community development and engineering. The Calendar Year 2021 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.

Highlighted requests in the Calendar Year 2021 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) and landscape architect services for the plan review and field inspection of tree preservation/removal plans for residential development.
- **Building Division Services:** The budget includes continued staffing efforts geared towards building permit process improvements to include fully electronic plan submittal and review, online inspection scheduling and migration to all forms and applications in electronic PDF fillable field format.
- **Parkway Tree Planting:** The Village's parkway tree planting program will continue to feature a diverse stock of parkway trees to maintain a sustainable urban forest with a mix of quality native trees and other canopy tree types that are hardy in our geographic region. The first nursery grown liners (trees grown from young bare root seedlings) are scheduled to be planted in 2021.
- **Landscape Maintenance Services:** The proposed Calendar Year 2021 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.

The Public Works Department's proposed Calendar Year 2021 Budget request includes \$7,259,592 in expenditures. As the current year is an abbreviated 10-month period, the annual comparison is presented against Fiscal Year 2020, which is the last full 12-month fiscal year. The draft budget as presented is an overall increase of \$760,048 or 11.7% from the Fiscal Year 2020 Budget. The increase is largely due to a few larger capital expenditures that are budgeted this year, some of which are outlined below:

- Ongoing investigation of potential inflow and infiltration (I/I) sources into the Village's sanitary sewer system that have been mandated by the Illinois Environmental Protection Agency and Metropolitan Water Reclamation District through the Inflow and Infiltration Control Program (IICP) program; in addition, the engineering review of potential improvements to the Dell Place/Longwood Avenue sanitary sewer main.

- Analysis of the Village's Sidewalk Snow Plowing Program, following this winter's pilot program. Resources have been allocated for the replacement of one sidewalk tractor, a consideration as the Village reviews potential options for the future of this program.
- Additional sidewalk improvements are planned to maintain existing inventory and to continue to address connectivity recommendations from the Active Transportation Plan.
- As a part of the budget development for Calendar Year 2021, several long-term capital items including significant pieces of equipment and infrastructure improvements have been included for discussion and prioritization.

## PERSONNEL RECOMMENDATIONS

There are currently 30 full-time employees in the Public Works Department General Fund budget.

AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	PROPOSED CY 2020
Public Works Director	1	1	1
General Superintendent	1	1	1
Management Analyst	1	2	1
Village Engineer	1	0	1
Civil Engineer	0	1	0
Planner	0	1	1
Development Services Manager	0	1	1
Community Development Administrator	1	0	0
Receptionist/Cashier	1	1	1
Office Coordinator	1	0	0
Administrative Assistant	1	0	1
Supervisors	3	3	3
Maintenance Equipment Operator	16	16	16
Mechanic	3	3	3
TOTAL FULL-TIME	30	30	30

The Calendar Year 2021 Public Works Budget for the General Fund maintains the number of staffing positions from the previous year but includes the addition of an Administrative Assistant in the Public Works operations division in place of one Management Analyst position. In addition, the Civil Engineer position is recommended to be changed to Village Engineer (there is no budgetary impact for this change). One of the 16 Maintenance Equipment Operator positions, currently vacant due to a retirement, will not be filled until July 2021.

In addition to the 30 full-time employees above, an allocation of \$170,000 has been included to provide Plan Review and Building Inspection staffing support through a contractual service, equivalent to 24 -30 contractual hours per week. This arrangement has been in place since Fiscal Year 2018.

## STRATEGIC PLAN RECOMMENDATIONS

The Calendar Year 2021 Strategic Plan-related requests for the Public Works Department include the following:

• Downtown Sidewalk Paver Restoration – Year 4	\$ 120,000
• Green Bay Trail Crossing at Hazel Avenue – Engineering	\$ 40,000
• Sanitary Sewer Rehab IICP	<u>\$ 325,000</u>
• Sanitary Sewer Improvements	<u>\$ 75,000</u>
• Storm Water Drainage Improvements	<u>\$ 150,000</u>
• Residential Sidewalk Replacement Program	<u>\$ 200,000</u>
• Safe Routes to School (Grant Funded)	<u>\$ 120,000</u>
<b>TOTAL:</b>	<b>\$ 1,030,000</b>

## COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATIONS

The Calendar Year 2021 Community Improvement Plan for the Public Works Department includes the following:

• Downtown Sidewalk Paver Restoration – Year 4	\$ 120,000
• Green Bay Trail Crossing at Hazel Avenue – Engineering	\$ 40,000
• Sidewalk Tractor #54	\$ 80,000
• Leaf Vacuum #68	\$ 50,000
• Sanitary Sewer Rehab IICP	<u>\$ 325,000</u>
• Sanitary Sewer Improvements	<u>\$ 75,000</u>
• Storm Water Drainage Improvements	<u>\$ 150,000</u>
• Residential Sidewalk Replacement Program	<u>\$ 200,000</u>
• 2 ½ Ton Dump Truck #41	<u>\$ 200,000</u>
• Sewer Vac All Truck #25	<u>\$ 433,000</u>
• Safe Routes to School	<u>\$ 120,000</u>
<b>TOTAL:</b>	<b>\$ 1,793,000</b>



Village of Glencoe

# PUBLIC WORKS DEPARTMENT EXPENDITURES

Administration, Sanitary & Storm Sewers, Forestry,  
Municipal Buildings, Community Development,  
Municipal Garage, Streets, Solid Waste Divisions

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projections	Calendar Year 2021 Draft Budget
<b>AcctClass: 400 - Personnel</b>					
40105 - SALARIES	2,420,904	2,283,426	2,082,122	1,995,650	2,484,140
40110 - SALARIES - TEMPORARY	176,093	136,646	159,711	135,799	140,129
40115 - LONGEVITY PAY	49,550	50,450	38,375	38,400	35,876
40130 - INSURANCE OPT OUT	-	3,692	6,769	5,385	4,000
40150 - SALARIES - RHS PAY	67,177	63,141	45,942	44,348	44,603
40190 - OTHER COMPENSATION	35,840	44,185	30,856	24,220	36,927
40205 - OVERTIME	148,644	174,700	96,372	38,453	154,750
40405 - EMPLOYEE BENEFITS	516,276	466,250	385,484	384,433	495,476
40415 - EMPLOYEE BENEFITS - ACA	46,982	19,337	20,013	7,078	32,737
40460 - SOCIAL SECURITY	152,816	158,751	142,395	135,946	168,295
40465 - MEDICARE	36,457	37,910	34,014	32,376	39,838
40505 - ILLINOIS MUNICIPAL RETIREMENT FUND	243,191	251,740	259,611	239,360	324,694
<b>AcctClass: 400 - Personnel Total:</b>	<b>\$ 3,893,930</b>	<b>\$ 3,690,228</b>	<b>\$ 3,301,664</b>	<b>\$ 3,081,448</b>	<b>\$ 3,961,465</b>
<b>AcctClass: 500 - Contractual Services</b>					
50105 - BUILDING MAINTENANCE	70,650	63,768	80,840	95,840	52,841
50121 - METRO DEPOT MAINTENANCE	12,000	4,046	11,000	11,000	12,000
50122 - DIESEL MOTORS REPAIR	1,000	27	1,000	1,000	1,000
50133 - BUSINESS DISTRICT R/M	4,000	-	4,000	4,000	4,000
50140 - SEWER MAINTENANCE	56,000	47,492	42,000	42,000	40,000
50146 - LIFT STATION R/M REPAIR & MAINTENANCE	44,500	9,852	35,020	35,020	8,821
50150 - GROUNDS MAINTENANCE	75,080	74,667	67,000	67,000	24,300
50152 - TRAFFIC SIGNAL R/M REPAIR & MAINTENANCE	12,000	10,415	12,000	12,000	12,000
50155 - TREE MAINTENANCE	40,400	21,667	40,400	40,400	14,401
50160 - TRAIN STATION WALK R/M	7,000	-	2,000	2,000	1,500
50170 - BRIDGE REPAIRS	9,000	2,925	20,000	20,000	20,000
50175 - TREE PLANTING	42,000	30,149	44,000	44,000	34,000
50220 - RADIO EQUIPMENT MAINTENANCE	1,500	190	1,000	1,000	500
50315 - POSTAGE	-	1,472	-	1,421	-
50318 - UNIFORM SERVICE	10,100	10,132	8,250	8,250	9,250
50320 - INFORMATION TECHNOLOGY	5,600	4,789	6,600	6,600	6,600
50350 - UTILITIES	1,700	5,708	1,420	1,420	9,840
50410 - CONTRACTUAL SERVICES	432,560	405,486	368,850	368,850	456,590
50420 - HVAC MAINTENANCE	25,100	17,850	22,800	22,800	22,300
50425 - STREET LIGHTING	109,100	95,067	99,600	99,600	61,701
50430 - LEAF COLLECTION SERVICES	60,000	61,200	60,000	60,000	62,500
50435 - DUMPING FEES	57,200	54,258	49,150	49,150	49,150
50505 - PROFESSIONAL SERVICES	138,279	157,731	93,842	93,842	131,908
50525 - MANAGEMENT SERVICES	-	2,560	-	-	-
50705 - MEMBERSHIPS DUES	1,600	1,206	1,400	1,400	1,300
50805 - TRAINING	15,725	13,635	14,475	14,475	14,075
<b>AcctClass: 500 - Contractual Services Total:</b>	<b>\$ 1,232,094</b>	<b>\$ 1,096,291</b>	<b>\$ 1,086,647</b>	<b>\$ 1,103,068</b>	<b>\$ 1,050,577</b>
<b>AcctClass: 600 - Commodities</b>					
60105 - MATERIALS	145,495	108,559	100,575	100,575	155,875
60120 - SUPPLIES	20,000	25,496	13,000	13,000	13,000
60150 - EQUIPMENT	81,565	57,513	71,825	71,825	64,350
60605 - FUEL	64,150	72,599	59,250	59,250	70,000
60606 - VEHICLE OPERATING EXPENSE	75,710	86,957	63,160	63,160	69,350
60705 - MISCELLANEOUS EXPENSE	6,000	4,746	2,000	2,000	1,850
60780 - UNIFORMS	9,300	12,387	8,465	8,465	8,625
<b>AcctClass: 600 - Commodities Total:</b>	<b>\$ 402,220</b>	<b>\$ 368,257</b>	<b>\$ 318,275</b>	<b>\$ 318,275</b>	<b>\$ 383,050</b>



Village of Glencoe

## PUBLIC WORKS DEPARTMENT EXPENDITURES

Administration, Sanitary & Storm Sewers, Forestry,  
Municipal Buildings, Community Development,  
Municipal Garage, Streets, Solid Waste Divisions

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projections	Calendar Year 2021 Draft Budget
<b>AcctClass: 800 - Capital</b>					
80105 - BUILDING IMPROVEMENTS	110,000	49,175	200,000	200,000	-
80115 - PUBLIC RIGHT OF WAY	70,000	48,846	17,000	17,000	-
80120 - BICYCLE PATH IMPROVEMENTS	-	-	50,000	50,000	40,000
80205 - CAPITAL EQUIPMENT	-	-	65,000	65,000	-
80405 - VEHICLES	79,300	55,195	513,000	513,000	763,000
80610 - SEWERS	325,000	279,222	350,000	350,000	550,000
80705 - STREETS	6,500	6,358	178,690	178,690	120,000
80715 - STREET LIGHTS	80,000	17,258	155,000	155,000	-
80805 - SIDEWALKS	225,000	203,124	205,000	205,000	320,000
82050 - VILLAGE GRANT PROGRAMS	6,000	4,000	6,000	6,000	4,000
83060 - SHARED SERVICES - GPD	9,500	10,787	7,500	7,500	7,500
<b>AcctClass: 800 - Capital Total:</b>	<b>\$ 911,300</b>	<b>\$ 673,965</b>	<b>\$ 1,747,190</b>	<b>\$ 1,747,190</b>	<b>\$ 1,804,500</b>
<b>AcctClass: 900 - Other Financing Use</b>					
90225 - TRANSFER TO ROAD PROGRAM RESERVE	60,000	90,547	60,000	60,000	60,000
<b>AcctClass: 900 - Other Financing Use Total:</b>	<b>\$ 60,000</b>	<b>\$ 90,547</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>Report Total:</b>	<b>\$ 6,499,544</b>	<b>\$ 5,919,287</b>	<b>\$ 6,513,776</b>	<b>\$ 6,309,981</b>	<b>\$ 7,259,592</b>



# VILLAGE MANAGER'S OFFICE

## SUMMARY 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. Divisions within the Village Manager's Office include Administration, Legal Services, Human Resources, Community Services, Boards and Commissions and Information Technology. The Village Manager's Office includes Village Clerk functions, including maintaining Village records, responding to Freedom of Information Act requests and providing support to Village Boards and Commissions.

The Village Manager's Office proposed Calendar Year 2021 Budget request includes \$2,197,711 in expenditures. As the current year is an abbreviated 10-month period, the annual comparison is presented against Fiscal Year 2020, which is the last full 12-month fiscal year. The draft budget as presented is an overall decrease of \$133,601 or -5.7% from the Fiscal Year 2020 Budget.

## PERSONNEL RECOMMENDATIONS

There are currently four full-time employees in the Village Manager's Office and one vacant position. No changes are proposed in Calendar Year 2021 Budget.

AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	Proposed CY 2021
Village Manager (by contract)	1	1	1
Assistant Village Manager	1	1	1
IT Coordinator	1	1	1
Assistant to the Village Manager	1	0	0
Management Analyst	1	1	1
Administrative Intern	0	0	1
TOTAL FULL-TIME	5	4	5

In addition to the five full-time employees above, the Village Manager's Office Calendar Year 2021 Budget also includes a total of \$87,500 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 Calendar Year 2021 Budget Strategic Plan-related requests for the Village Manager's Office include the following:

• Glencoe University and On-Boarding Training	\$5,000
• Legal Counsel for Non-Home Rule Analysis and Ordinance/Regulation Review	<u>\$45,000</u>
<b>TOTAL:</b>	<b>\$50,000</b>

## COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATIONS

The Calendar Year 2021 Community Improvement Program for the Village Manager's Office includes the following:

• ERP software, implementation support and associated costs*	<u>\$200,000</u>
<b>TOTAL:</b>	<b>\$200,000</b>

*\*Note:* An additional \$79,620 is incorporated into the Village Manager's Office proposed operating budget for the annual software subscription for the ERP. This brings the total ERP project budget for capital and operating expenses to \$279,620. Also, the proposed budget includes an additional \$53,970 for ongoing software maintenance and support to the old ERP, Innoprise, which will terminate in a future fiscal year as the software is no longer needed as a backup.



Village of Glencoe

# VILLAGE MANAGER'S OFFICE EXPENDITURES

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

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projections	Calendar Year 2021 Draft Budget
<b>AcctClass: 400 - Personnel</b>					
40105 - SALARIES	640,867	636,364	564,532	497,647	624,233
40115 - LONGEVITY PAY	2,200	2,125	3,050	3,025	3,401
40130 - INSURANCE OPT OUT	7,800	8,000	3,692	3,693	4,000
40150 - SALARIES - RHS PAY	9,183	11,893	9,503	10,040	7,866
40190 - OTHER COMPENSATION	30,300	20,356	57,561	57,563	35,301
40405 - EMPLOYEE BENEFITS	51,009	48,789	48,271	35,722	44,549
40460 - SOCIAL SECURITY	32,840	33,338	27,778	24,406	38,236
40465 - MEDICARE	10,080	9,671	8,629	7,600	3,926
40505 - ILLINOIS MUNICIPAL RETIREMENT FUND	62,262	64,160	64,762	57,618	71,259
<b>AcctClass: 400 - Personnel Total:</b>	<b>\$ 846,541</b>	<b>\$ 834,696</b>	<b>\$ 787,780</b>	<b>\$ 697,314</b>	<b>\$ 832,771</b>
<b>AcctClass: 500 - Contractual Services</b>					
50205 - TECHNOLOGY HARDWARE MAINTENANCE	51,920	41,285	64,752	64,752	66,623
50215 - COMPUTER SOFTWARE MAINTENANCE	85,880	84,179	202,390	202,390	203,792
50315 - POSTAGE	3,460	7,899	3,860	2,000	3,400
50320 - INFORMATION TECHNOLOGY	-	894	-	-	-
50325 - TELECOMMUNICATIONS/INTERNET SERVICE	99,600	87,253	80,830	80,830	81,051
50330 - COMMUNICATIONS	10,910	15,607	12,594	11,392	13,170
50505 - PROFESSIONAL SERVICES	144,600	121,953	127,900	138,077	158,900
50605 - CORPORATE COUNSEL	200,000	126,372	175,490	146,990	232,580
50615 - VILLAGE PROSECUTOR	25,500	26,143	17,100	17,900	18,300
50620 - LABOR COUNSEL	30,000	17,421	19,650	19,650	26,650
50630 - LEGAL COUNSEL - OTHER	65,000	47,343	45,000	45,000	-
50705 - MEMBERSHIPS DUES	20,380	23,225	20,425	20,425	20,700
50715 - SUBSCRIPTIONS	561	476	591	1,701	2,842
50805 - TRAINING	30,580	15,786	30,770	39,400	19,271
51105 - EMPLOYMENT EXPENSE	10,200	18,948	5,900	6,566	5,900
51110 - RECRUITMENT	-	1,057	7,950	3,950	7,950
51125 - WELLNESS PROGRAM	-	-	-	-	1,500
51305 - COMMUNITY EVENTS	51,340	49,292	21,430	6,300	26,910
<b>AcctClass: 500 - Contractual Services Total:</b>	<b>\$ 829,931</b>	<b>\$ 685,131</b>	<b>\$ 836,632</b>	<b>\$ 807,323</b>	<b>\$ 889,539</b>
<b>AcctClass: 600 - Commodities</b>					
60120 - SUPPLIES	8,390	8,243	2,300	820	4,150
60305 - INFORMATION TECHNOLOGY EQUIPMENT	499,000	192,370	48,000	48,000	55,800
60710 - CONTINGENCY	-	-	1,016,655	-	60,000
<b>AcctClass: 600 - Commodities Total:</b>	<b>\$ 507,390</b>	<b>\$ 200,613</b>	<b>\$ 1,066,955</b>	<b>\$ 48,820</b>	<b>\$ 119,950</b>
<b>AcctClass: 800 - Capital</b>					
80305 - INFORMATION TECHNOLOGY CAPITAL EQUIPMENT	-	-	260,300	260,300	200,001
82005 - PUBLIC SAFETY COMMISSION	32,000	12,539	10,000	3,000	22,500
82010 - PLAN COMMISSION	1,500	323	1,500	300	1,500
82015 - ZONING BOARD OF APPEALS	1,250	369	1,250	900	1,250
82020 - COMMUNITY RELATIONS FORUM	1,000	-	1,000	1,000	3,000
82025 - SUSTAINABILITY TASK FORCE	12,000	2,137	12,000	500	12,000
82030 - HISTORIC PRESERVATION COMMISSION	1,200	118	1,200	250	1,200
82050 - VILLAGE GRANT PROGRAMS	93,500	93,500	106,500	106,500	106,500
83010 - ECONOMIC INITIATIVES	5,000	-	7,500	2,500	7,500
<b>AcctClass: 800 - Capital Total:</b>	<b>\$ 147,450</b>	<b>\$ 108,986</b>	<b>\$ 401,250</b>	<b>\$ 375,250</b>	<b>\$ 355,451</b>
<b>Report Total:</b>	<b>\$ 2,331,312</b>	<b>\$ 1,829,426</b>	<b>\$ 3,092,617</b>	<b>\$ 1,928,707</b>	<b>\$ 2,197,711</b>



# GLENCOE GOLF CLUB

## SUMMARY OVERVIEW

The Calendar Year 2021 budget for the Glencoe Golf Club ("GGC") anticipates revenues of \$1,824,909 and expenses of \$2,335,282. As the current year is an abbreviated 10—month period, the annual comparison is presented against Fiscal Year 2020, which is the last full 12-month fiscal year. The draft budget as presented is an overall increase of \$351,390 or 17.7% from the Fiscal Year 2020 Budget. Included in the total expenses is the capital reinvestment into the course of \$613,004. The operating budget includes the following:

Revenues	\$ 1,824,909
Expenses	<u>\$ 1,722,278</u>
Net Operating Income	\$ 102,631

The GGC operates as an enterprise of the Village, and its costs of day-to-day operations (as well as many capital investments) are fully supported through greens fees and other customer revenues. For many years, the GGC has funded operations without taxpayer support from the Village's General Fund. As such, the GGC annually evaluates its user fees to ensure that fees remain competitive yet sufficient to adequately fund the GGC's operations.

The GGC's Calendar Year 2021 budget contemplates increasing weekday and weekend green fee rates in all categories by \$1: early bird, primetime, twilight, super twilight, 9-hole rounds, junior and senior. Additional rate increases include the senior membership cards by \$2, the birdie key by \$2, the eagle key by \$5 and permanent tee times by \$20 per person.

In Calendar Year 2021, staff will issue a Request for Proposals (RFP) for food and beverage service operator. There are a number of limitations that will impact food service operations (kitchen size, the lack of private party space and possible COVID-related limitations to indoor dining).

Work on the long-term clubhouse project plan, which includes the replacement of the clubhouse and maintenance buildings along with other enhancements to the campus, will continue into Calendar Year 2021. This effort remains a top priority for the GGC in order to maintain competitiveness as well as operational effectiveness and future revenue growth potential. The *Friends of the Glencoe Golf Club* ("Friends") was established in 2019 as a 501c3 to serve as the fundraising committee. Over the last year staff has been working on Phase I of the project, which included engagement with a professional fundraising organization, Campbell & Company. The next step in the process will be development of a project fundraising goal; this will be critical in understanding possible next steps for funding for a replacement clubhouse.

As the GGC continues the process of fundraising for the clubhouse project it is important to note that the timeliness of raising funds has become more urgent as the current building operating systems continue to fail. Likewise, the capital improvements competing golf courses have recently completed or have earmarked for investment is significant and will impact future revenue potential of the GGC. In many cases, these facilities are operated by park districts who support golf operations and capital investments with other, non-golf-related

funding sources. This has generally not been the case with the GGC, which has placed the GGC at a competitive disadvantage.

## STRATEGIC PLAN RECOMMENDATIONS

Investments in the GGC that support the generation of new revenues and improvements to the operations of the course are related to various strategic plan initiatives.

The Calendar Year 2021 Strategic Plan related requests that are included as a portion of the annual capital expense plan for the Glencoe Golf Club include the following:

• Continuous Cart Path	\$ 55,000
• Driving Range Tee Expansion	\$ 23,000
• Protective Safety Netting	<u>\$ 325,000</u>
<b>TOTAL:</b>	<b>\$ 403,000</b>

## PERSONNEL RECOMMENDATIONS

There are currently six full-time employees at the Glencoe Golf Club.

AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	Proposed CY 2021
General Manager	1	1	1
Superintendent	1	1	1
Head Golf Professional	1	1	1
Assistant Golf Shop Manager	1	1	1
Mechanic	1	1	1
Assistant in Training	0	1	0
Second Assistant Superintendent	0	0	1
<b>TOTAL FULL-TIME</b>	<b>5</b>	<b>6</b>	<b>6</b>

In Calendar Year 2021, staff is recommending the promotion of the Assistant in Training to the Second Assistant Superintendent position. This advancement is in line with the long-term succession plan to eventually replace the Superintendent upon his retirement. The promotion is based on exemplary performance during the Stub Year 2020 golf season, additional supervisory responsibility, an increase in capital project participation and attaining advanced education objectives.

The Golf Club's hourly staffing varies seasonally, as determined by operational needs. In the peak of the season there are over 40 hourly seasonal positions between the maintenance department and the golf shop.

Overtime is permitted and assigned in the maintenance department for programmed use in completing budgeted capital projects. All the overtime hours are assigned to hourly, seasonal positions. Over the last 14 years over \$3 million has been reinvested back into the golf facility through the annual capital, (upkeep, maintenance and improvement) plan. By performing essential improvements in-house, rather than contracting them out, the GGC has saved millions of dollars and has been able to keep excellent golf course conditions despite the lack of funding for large-scale capital projects. For example, bunker work, drainage work, new cart path construction and the construction of new tees and greens are all completed in house utilizing overtime hours and the expertise and experience of the superintendent without having to close the course. In

comparison, the competition completely closes for 18 months and contracts course renovations that utilize over \$7 million from their park district's capital reserve fund. The competition capital results are stunning, but the cost of the closure on top of the expense of the work is exceptionally higher than the projects that the GGC staff manages in house. The assignment of this overtime also helps the GGC retain skilled individuals who return annually due to the opportunity to earn overtime hours. Overtime is not available in the golf shop.

## COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

The Golf Club budget includes the following capital expenditures for Calendar Year 2021:

• Continuous Golf Cart Path	\$55,000
• Driving Range Tee Expansion	\$23,000
• Protective Safety Driving Range Netting	<u>\$325,000</u>
	<b>\$403,000</b>



Village of Glencoe

# GOLF CLUB DEPARTMENT EXPENDITURES

## Administration Division

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projections	Calendar Year 2021 Draft Budget
<b>AcctClass: 400 - Personnel</b>					
40105 - SALARIES	467,014	423,202	411,660	411,660	510,297
40110 - SALARIES - TEMPORARY	264,614	179,022	268,026	268,026	282,354
40115 - LONGEVITY PAY	6,250	6,125	6,625	6,625	7,150
40150 - SALARIES - RHS PAY	7,277	4,581	7,846	7,846	7,937
40190 - OTHER COMPENSATION	-	5,705	3,600	3,600	5,928
40205 - OVERTIME	-	508	-	-	-
40405 - EMPLOYEE BENEFITS	118,208	98,575	96,797	96,797	119,253
40460 - SOCIAL SECURITY	44,736	36,216	42,674	42,674	48,598
40465 - MEDICARE	10,650	8,935	9,943	9,943	11,596
40505 - ILLINOIS MUNICIPAL RETIREMENT FUND	63,652	43,454	69,071	69,071	84,448
40605 - ACCRUED LEAVE EXPENDITURE	-	3,274	-	-	-
40705 - UNEMPLOYMENT INSURANCE	19,482	18,767	15,182	15,182	19,112
<b>AcctClass: 400 - Personnel Total:</b>	<b>\$ 1,001,884</b>	<b>\$ 828,364</b>	<b>\$ 931,424</b>	<b>\$ 931,424</b>	<b>\$ 1,096,673</b>
<b>AcctClass: 500 - Contractual Services</b>					
50105 - BUILDING MAINTENANCE	1,950	-	-	-	-
50110 - EQUIPMENT REPAIR	17,000	11,223	12,500	12,500	15,500
50126 - IRRIGATION SYSTEM R/M	2,000	1,283	2,000	2,000	2,000
50215 - COMPUTER SOFTWARE MAINTENANCE	10,395	10,385	7,385	7,385	10,466
50305 - BANKING FEES	2,833	2,371	2,363	2,363	2,875
50310 - CREDIT CARD FEES	39,826	38,899	39,558	39,558	54,495
50315 - POSTAGE	300	260	300	300	300
50325 - TELECOMMUNICATIONS/INTERNET SERVICE	14,760	15,184	12,300	12,300	15,180
50330 - COMMUNICATIONS	24,760	22,522	21,550	21,550	23,760
50340 - ANIMAL CONTROL	7,100	5,710	6,900	6,900	7,100
50350 - UTILITIES	50,093	34,822	41,493	41,493	49,093
50375 - FORESTRY AND LANDSCAPING	2,500	1,580	2,500	2,500	2,500
50380 - FOREST PRESERVE ANNUAL FEE	64,000	63,955	62,500	62,500	62,500
50410 - CONTRACTUAL SERVICES	109,753	118,175	75,703	75,703	80,390
50460 - GOLF CLINIC SERVICES	21,000	21,422	21,000	21,000	21,000
50461 - CDGA SERVICES	3,500	6,000	4,000	4,000	2,160
50470 - LEASE PAYMENT	600	-	800	800	800
50505 - PROFESSIONAL SERVICES	609	416	609	609	609
50525 - MANAGEMENT SERVICES	20,000	-	20,000	20,000	20,000
50630 - LEGAL COUNSEL - OTHER	11,000	306	5,000	5,000	3,500
50705 - MEMBERSHIPS DUES	2,125	1,350	1,925	1,925	2,125
50805 - TRAINING	6,300	3,173	4,200	4,200	6,200
51316 - EVENT EXPENSE	-	254	-	-	-
51505 - PROPERTY & CASUALTY INSURANCE	22,000	18,486	20,000	20,000	22,734
<b>AcctClass: 500 - Contractual Services Total:</b>	<b>\$ 434,404</b>	<b>\$ 377,777</b>	<b>\$ 364,586</b>	<b>\$ 364,586</b>	<b>\$ 405,288</b>
<b>AcctClass: 600 - Commodities</b>					
60120 - SUPPLIES	15,175	15,805	16,475	16,475	17,275
60150 - EQUIPMENT	1,600	1,674	800	800	1,500
60305 - INFORMATION TECHNOLOGY EQUIPMENT	750	61	750	750	750
60605 - FUEL	11,900	9,574	11,900	11,900	11,900
60705 - MISCELLANEOUS EXPENSE	600	129	-	-	-
60730 - GOLF COURSE FERTILIZER	80,000	77,317	80,000	80,000	80,000
60735 - SAND & TOP DRESSING	3,600	2,702	4,000	4,000	4,000
60740 - MISC. RANGE BALLS & SUPPLIES	5,550	4,678	5,200	5,200	5,300
60745 - GOLF COURSE SEED & SOD	1,500	712	1,500	1,500	1,500
60750 - COST OF GOODS SOLD - FOOD SUPPLIES	296	-	198	198	198
60760 - COST OF GOODS SOLD - GOLF BALLS	13,464	13,227	13,497	13,497	13,497

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projections	Calendar Year 2021 Draft Budget
60765 - COST OF GOODS SOLD - MERCHANDISE	17,721	27,331	19,305	19,305	19,305
60770 - COST OF GOODS SOLD - CLOTHING	7,458	9,098	7,458	7,458	7,458
60780 - UNIFORMS	8,004	8,479	7,905	7,905	8,205
<b>AcctClass: 600 - Commodities Total:</b>	<b>\$ 167,618</b>	<b>\$ 170,787</b>	<b>\$ 168,988</b>	<b>\$ 168,988</b>	<b>\$ 170,888</b>
<b>AcctClass: 700 - Debt Service</b>					
70120 - LEASE PAYMENT	47,845	47,845	47,845	47,845	49,030
<b>AcctClass: 700 - Debt Service Total:</b>	<b>\$ 47,845</b>	<b>\$ 47,845</b>	<b>\$ 47,845</b>	<b>\$ 47,845</b>	<b>\$ 49,030</b>
<b>AcctClass: 800 - Capital</b>					
80105 - BUILDING IMPROVEMENTS	57,500	65,492	21,150	21,150	27,000
80106 - GOLF COURSE IMPROVEMENTS	62,720	27,000	211,500	211,500	430,000
80107 - GOLF COURSE CAPITAL LABOR	104,000	103,226	90,000	90,000	89,986
80108 - GOLF COURSE CAPITAL BENEFIT EXPENSE	21,771	20,449	21,771	21,771	21,768
80109 - GOLF COURSE CAPITAL OVERTIME	7,000	6,851	-	-	-
80110 - FORESTRY & LANDSCAPING	21,000	16,418	16,000	16,000	25,000
80205 - CAPITAL EQUIPMENT	57,750	51,328	36,250	36,250	19,250
81105 - ASSET ACQUISITION BLDG & IMPROVEMENTS	-	(15,424)	-	-	-
81106 - ASSET ACQ. - GOLF COURSE IMPROVEMENTS	-	(170,692)	-	-	-
81205 - ASSET ACQUISITION EQUIPMENT	-	(51,610)	-	-	-
83020 - MISCELLANEOUS REFUNDS	400	-	400	400	400
<b>AcctClass: 800 - Capital Total:</b>	<b>\$ 332,141</b>	<b>\$ 53,037</b>	<b>\$ 397,071</b>	<b>\$ 397,071</b>	<b>\$ 613,404</b>
<b>AcctClass: 900 - Other Financing Use</b>					
90205 - TRANSFER TO GENERAL FUND	-	33,442	-	-	-
90405 - DEPRECIATION	-	169,766	-	-	-
<b>AcctClass: 900 - Other Financing Use Total:</b>	<b>\$ -</b>	<b>\$ 203,208</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Report Total:</b>	<b>\$ 1,983,892</b>	<b>\$ 1,681,019</b>	<b>\$ 1,909,914</b>	<b>\$ 1,909,914</b>	<b>\$ 2,335,282</b>

# WATER FUND BUDGET DETAIL





# WATER FUND

## SUMMARY OVERVIEW

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. 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 insure and support the delivery of an adequate volume and pressure of water for customer needs. The Calendar Year 2021 Budget for the Water Fund includes funds necessary to maintain routine operations and capital improvement needs in the water distribution and water production divisions.

Highlighted requests in the Calendar Year 2021 budget include:

- **Water Meter Replacement:** The Calendar Year 2021 budget includes \$750,000 in water system improvements for completion of the system-wide replacement of the Village's residential and commercial water meters, the second and final year of the project. Funding for the water meter replacement is provided by 2020 alternate revenue bonds.
- **Replace Pumps and Motors – Water Plant:** The budget includes \$105,000 to replace two low-lift pumps and motors that are used to bring in raw water from Lake Michigan and two high-lift pumps and motors used to supply water into the distribution system. The identified pumps and motors are no longer capable of pumping water at their rated capacity and repair parts are no longer available.

The Water Fund's proposed Calendar Year 2021 Budget request includes \$3,563,079 in expenditures. As the current year is an abbreviated 10-month period, the annual comparison is presented against Fiscal Year 2020, which is the last full 12-month fiscal year. The draft budget as presented is an overall increase of \$521,673 or 17.2% from the Fiscal Year 2020 Budget. This is largely attributable to the replacement of the Water Meters which is funded by alternate revenue bonds.

## PERSONNEL RECOMMENDATIONS

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

AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	PROPOSED CY 2021
Water Distribution Supervisor	1	1	1
Maintenance Equipment Operator	5	5	5
TOTAL FULL-TIME	6	6	6

There are currently six full-time employees in the Water Production Division. The Calendar Year 2021 Budget includes an additional Water Plant Operator (WPO). The additional WPO position is proposed to be filled with a newly licensed operator to be trained on the job and be capable of filling the anticipated vacancy of one of the senior WPOs expected to retire during the calendar year.

AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	PROPOSED CY 2020
Water Plant Superintendent	1	1	1
Water Plant Operators	4	4	5
Mechanic	1	1	1
TOTAL FULL-TIME	6	6	7

The Calendar Year 2021 Budget for the Water Fund increases the staffing levels from the previous year by one Water Plant Operator.

## STRATEGIC PLAN RECOMMENDATIONS

The Calendar Year 2021 Strategic Plan related requests for the Water Fund include the following:

- Water Meter Replacement (Year 2) \$ 750,000
- TOTAL: \$ 750,000**

## COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATIONS

The Calendar Year 2021 Capital Plan for the Water Fund includes the following:

- Replace Pumps and Motors – Water Plant \$ 105,000
  - Water Meter Replacement – Year 2 \$ 750,000
- TOTAL: \$ 855,000**



Village of Glencoe

# WATER FUND EXPENDITURES

Distribution and Production Divisions

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projections	Calendar Year 2021 Draft Budget
<b>AcctClass: 400 - Personnel</b>					
40105 - SALARIES	921,571	879,029	811,841	815,596	1,059,269
40110 - SALARIES - TEMPORARY	10,000	8,000	-	-	-
40115 - LONGEVITY PAY	17,875	17,800	15,700	15,700	16,650
40130 - INSURANCE OPT OUT	-	2,308	3,385	3,385	4,000
40150 - SALARIES - RHS PAY	12,316	11,550	12,199	11,089	104,250
40190 - OTHER COMPENSATION	26,959	29,258	26,979	20,398	34,556
40205 - OVERTIME	55,359	54,920	42,189	38,277	71,568
40405 - EMPLOYEE BENEFITS	174,270	168,245	136,807	129,879	174,516
40460 - SOCIAL SECURITY	62,033	60,031	54,514	53,799	71,796
40465 - MEDICARE	14,507	14,040	12,749	12,583	25,797
40505 - ILLINOIS MUNICIPAL RETIREMENT FUND	96,714	94,316	99,652	99,351	134,753
40605 - ACCRUED LEAVE EXPENDITURE	-	2,105	-	-	-
<b>AcctClass: 400 - Personnel Total:</b>	<b>\$ 1,391,604</b>	<b>\$ 1,341,601</b>	<b>\$ 1,216,014</b>	<b>\$ 1,200,057</b>	<b>\$ 1,697,155</b>
<b>AcctClass: 500 - Contractual Services</b>					
50105 - BUILDING MAINTENANCE	10,010	10,070	4,000	4,000	4,000
50110 - EQUIPMENT REPAIR	31,050	10,317	65,500	65,500	10,000
50115 - STATION REPAIRS	15,500	14,270	8,300	8,300	10,000
50120 - INTAKE REPAIRS	40,000	39,600	15,000	0	15,000
50122 - DIESEL MOTORS REPAIR	2,950	1,444	1,500	500	1,500
50123 - WATER TOWER MAINTENANCE	25,500	25,467	-	-	25,500
50124 - WATER MAIN EMERGENCY REPAIRS	-	-	-	-	20,000
50125 - INSTRUMENTS REPAIRS	20,000	16,170	22,000	22,000	2,000
50127 - EQUIPMENT MAINTENANCE	3,900	3,894	5,500	5,500	6,500
50128 - REPAIR PARTS & FITTINGS	-	-	-	-	29,300
50150 - GROUNDS MAINTENANCE	1,500	1,500	1,500	1,500	1,500
50205 - TECHNOLOGY HARDWARE MAINTENANCE	-	-	10,000	2,040	8,000
50220 - RADIO EQUIPMENT MAINTENANCE	150	-	100	100	100
50310 - CREDIT CARD FEES	4,500	6,907	3,750	3,750	6,500
50315 - POSTAGE	4,200	4,625	3,600	3,500	4,700
50318 - UNIFORM SERVICE	3,972	3,565	3,150	3,150	4,200
50320 - INFORMATION TECHNOLOGY	13,840	13,656	12,160	12,160	12,160
50325 - TELECOMMUNICATIONS/INTERNET SERVICE	10,650	4,113	8,895	8,895	23,195
50330 - COMMUNICATIONS	500	-	-	-	-
50350 - UTILITIES	100,000	84,060	83,000	83,000	100,000
50410 - CONTRACTUAL SERVICES	10,200	-	8,000	8,000	25,200
50435 - DUMPING FEES	9,000	-	9,000	9,000	9,000
50505 - PROFESSIONAL SERVICES	31,100	4,863	38,640	13,640	51,640
50525 - MANAGEMENT SERVICES	47,340	46,182	40,440	40,440	49,644
50705 - MEMBERSHIPS DUES	500	1,668	500	500	500
50805 - TRAINING	5,900	3,555	5,400	3,000	5,400
51505 - PROPERTY & CASUALTY INSURANCE	37,815	33,017	38,500	38,500	40,000
<b>AcctClass: 500 - Contractual Services Total:</b>	<b>\$ 430,077</b>	<b>\$ 328,943</b>	<b>\$ 388,435</b>	<b>\$ 336,975</b>	<b>\$ 465,539</b>
<b>AcctClass: 600 - Commodities</b>					
60105 - MATERIALS	8,000	7,953	8,000	8,000	8,000
60120 - SUPPLIES	5,000	3,182	6,250	6,250	6,000
60130 - FUEL	51,044	39,732	44,500	44,500	50,500
60135 - LABORATORY TESTING & SUPPLIES	27,100	24,231	16,000	16,000	18,000
60140 - WATER METERS	50,621	38,488	20,000	20,000	2,500
60150 - EQUIPMENT	37,000	47,311	34,500	24,500	27,000
60605 - FUEL	400	34	1,800	1,000	2,000
60606 - VEHICLE OPERATING EXPENSE	6,450	12,082	3,600	3,600	3,700
60705 - MISCELLANEOUS EXPENSE	2,200	2,252	1,850	1,850	5,200
60780 - UNIFORMS	2,250	2,610	2,075	2,075	2,075
<b>AcctClass: 600 - Commodities Total:</b>	<b>\$ 190,065</b>	<b>\$ 177,874</b>	<b>\$ 138,575</b>	<b>\$ 127,775</b>	<b>\$ 124,975</b>



Village of Glencoe

# WATER FUND EXPENDITURES

Distribution and Production Divisions

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projections	Calendar Year 2021 Draft Budget
<b>AcctClass: 700 - Debt Service</b>					
70105 - PRINCIPAL	-	-	-	-	125,000
70110 - INTEREST	-	27,027	-	-	69,750
70115 - BOND ADMINISTRATION	-	-	51,000	51,000	51,000
70125 - LOAN PAYMENT	174,660	(2,431)	174,660	174,660	174,660
<b>AcctClass: 700 - Debt Service Total:</b>	<b>\$ 174,660</b>	<b>\$ 24,596</b>	<b>\$ 225,660</b>	<b>\$ 225,660</b>	<b>\$ 420,410</b>
<b>AcctClass: 800 - Capital</b>					
80205 - CAPITAL EQUIPMENT	190,000	221,522	75,000	-	105,000
80505 - WATER SYSTEM IMPROVEMENTS	665,000	640,649	848,000	1,015,000	-
80515 - CAPITAL WATER METERS	-	-	2,500,000	1,750,000	750,000
81205 - ASSET ACQUISITION EQUIPMENT	-	(221,522)	-	-	-
81505 - ASSET ACQ.- WATER SYSTEM IMPROVEMENTS	-	(602,502)	-	-	-
83020 - MISCELLANEOUS REFUNDS	-	111	-	-	-
<b>AcctClass: 800 - Capital Total:</b>	<b>\$ 855,000</b>	<b>\$ 38,259</b>	<b>\$ 3,423,000</b>	<b>\$ 2,765,000</b>	<b>\$ 855,000</b>
<b>AcctClass: 900 - Other Financing Use</b>					
90405 - DEPRECIATION	-	134,343	-	-	-
<b>AcctClass: 900 - Other Financing Use Total:</b>	<b>\$ -</b>	<b>\$ 134,343</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Report Total:</b>	<b>\$ 3,041,406</b>	<b>\$ 2,045,616</b>	<b>\$ 5,391,684</b>	<b>\$ 4,655,467</b>	<b>\$ 3,563,079</b>

# MOTOR FUEL TAX FUND BUDGET DETAIL





# MOTOR FUEL TAX FUND

## SUMMARY OVERVIEW

The Motor Fuel Tax (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 possible uses of Illinois motor fuel tax funds are restricted by State statute. The Village of Glencoe uses MFT Fund revenue for street maintenance services and support of the ongoing maintenance street resurfacing program.

The MFT proposed Calendar Year 2021 budget request includes a \$55,000 expenditures for traffic signal controller modifications. This improvement was included in the Stub Year 2020 budget but deferred due to an expanded scope. Beginning in 2020, the Village received the first year of Rebuild Illinois Grant Program funds from the Illinois Department of Transportation (IDOT). IDOT will be dispersing these funds using their standard MFT formula and these funds must be deposited into the Village's MFT Fund to be utilized for future road improvement projects. In total, the Village is projected to receive \$574,880 over three years (through 2022), and the Village is looking to use these funds to supplement MFT funds for maintenance street resurfacing improvements.

## STRATEGIC PLAN RECOMMENDATIONS

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.

## PERSONNEL RECOMMENDATIONS

There are no personnel budgeted in the MFT Fund.

## COMMUNITY IMPROVEMENT PROGRAM RECOMMENDATIONS

Public Works recommends the Village expend \$55,000 for traffic signal controller modifications at the intersections of Green Bay Road and Park Avenue and Green Bay Road and Harbor Street. The traffic signals at each of these locations are interconnected with the Union Pacific Railroad (UP) grade crossing equipment, and as such are under the review authority of the Illinois Commerce Commission (ICC). The existing traffic signal controllers were installed with the signal modernization as part of the Green Bay Road improvements in 1995. Since that time battery back-up systems and railroad preemption interlock have become standards on all interconnected installations, and these upgrades to both controllers are proposed in Calendar Year 2021. The lamping in the traffic signals at each of these intersections was upgraded to LED in 2018.



Village of Glencoe

# MOTOR FUEL TAX FUND

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projections	Calendar Year 2021 Draft Budget
<b>AcctClass: 500 - Contractual Services</b>					
50151 - CRACK SEALING REPAIRS	20,000	-	25,000	-	-
50305 - BANKING FEES	700	701	-	-	-
<b>AcctClass: 500 - Contractual Services Total:</b>	<b>\$ 20,700</b>	<b>\$ 701</b>	<b>\$ 25,000</b>	<b>-</b>	<b>\$ -</b>
<b>AcctClass: 800 - Capital</b>					
80705 - STREETS	-	-	25,000	-	55,000
<b>AcctClass: 800 - Capital Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>-</b>	<b>\$ 55,000</b>
<b>AcctClass: 900 - Other Financing Use</b>					
90205 - TRANSFER TO GENERAL FUND	34,850	34,850	29,770	29,770	35,660
<b>AcctClass: 900 - Other Financing Use Total:</b>	<b>\$ 34,850</b>	<b>\$ 34,850</b>	<b>\$ 29,770</b>	<b>\$ 29,770</b>	<b>\$ 35,660</b>
<b>Report Total:</b>	<b>\$ 55,550</b>	<b>\$ 35,551</b>	<b>\$ 79,770</b>	<b>\$ 29,770</b>	<b>\$ 90,660</b>

# CAPITAL PROJECTS FUND BUDGET DETAIL





# CAPITAL PROJECTS FUND

## SUMMARY OVERVIEW

The Capital Projects Fund is a municipal 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.

The Stub Year 2020 Budget included \$1,736,375 in the Capital Projects Fund for the Tudor Court Street and Streetscape Improvement Project. The funds for this project were the result of General Obligation Limited Tax Bonds issued in October 2019. A balance of \$155,000 remained in the Capital Fund following completion of the Tudor Court improvements in 2020.

The Capital Projects Fund proposed in the Calendar Year 2021 Budget includes \$155,000 in expenditures for the Downtown Gateway and Wayfinding Project Improvements. The proposed improvements are supported by recommendations included in the Downtown Plan adopted in 2016.

## STRATEGIC PLAN RECOMMENDATIONS

The Downtown Gateway and Wayfinding Signage Improvements is an action item directly related to the goal of supporting commercial vitality through improvements to the Village's built environment in the downtown business district area and supports the strategic goals of commercial vitality and community engagement. The replacement of vehicles and continued investment in the Village's sewer systems and sidewalk network directly support the priority of infrastructure replacement.

## PERSONNEL RECOMMENDATIONS

There are no personnel budgeted in the Capital Fund.

## COMMUNITY INVESTMENT PROGRAM RECOMMENDATION

The Capital Projects Fund budget includes the following:

- |  |                   |
|--|-------------------|
| • Phase 2 of the Downtown Gateway and Wayfinding Signage | \$ 155,000        |
| <b>TOTAL:</b>  | <b>\$ 155,000</b> |



Village of Glencoe

# CAPITAL PROJECTS FUND EXPENDITURES

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Currnet Year End Projections	Calendar Year 2021 Draft Budget
<b>AcctClass: 500 - Contractual Services</b>					
50505 - PROFESSIONAL SERVICES	43,000	42,275	-	-	-
<b>AcctClass: 500 - Contractual Services Total:</b>	<b>\$ 43,000</b>	<b>\$ 42,275</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AcctClass: 800 - Capital</b>					
80610 - SEWERS	214,000	213,742	-	-	-
80620 - STORM SEWER	314,844	187,387	-	-	-
80705 - STREETS	1,200,000	65,921	1,736,375	1,736,375	155,000
80805 - SIDEWALKS	26,000	25,040	-	-	-
<b>AcctClass: 800 - Capital Total:</b>	<b>\$ 1,754,844</b>	<b>\$ 492,089</b>	<b>\$ 1,736,375</b>	<b>\$ 1,736,375</b>	<b>\$ 155,000</b>
<b>AcctClass: 900 - Other Financing Use</b>					
90210 - TRANSFER TO DEBT SERV FD	15,000	14,682	-	-	-
<b>AcctClass: 900 - Other Financing Use Total:</b>	<b>\$ 15,000</b>	<b>\$ 14,682</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Report Total:</b>	<b>\$ 1,812,844</b>	<b>\$ 549,046</b>	<b>\$ 1,736,375</b>	<b>\$ 1,736,375</b>	<b>\$ 155,000</b>

# PENSION FUNDS BUDGET DETAIL





# 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 42 beneficiaries' retirees collecting pension benefits and 36 active members (current employees). The Fire Pension Fund covers one surviving spouse of a retired member and is funded on a pay-as-you-go basis. There will be no new members admitted into the Fire Pension Fund, as all new officers are enrolled in the Police 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 and the Village's corporation counsel.

The Finance Director serves as an ex-officio (non-voting) treasurer for both boards and is responsible for the financial activity of both funds. Pursuant to ILCS and in accordance with its financial policies, the Village funds its Police 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 Pension Fund Calendar Year 2021 Budget request includes \$3,446,845 in expenditures. The increase in overall expenditures is mostly attributable to the increase in pension benefits from annual cost of living increases. The Fire Pension Fund budget includes \$48,900 for pension benefits to a surviving spouse, who is the last remaining participant in the fund.

As the statutory requirement for the Police Pension 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. Additionally, the State legislature has enacted a requirement that the investments of public safety pension funds must be consolidated by June 2023. The precise impact of this consolidation is unknown at this time, but significant cost savings is expected on the management of investments in the future.

## **PERSONNEL RECOMMENDATIONS**

There are no personnel budgeted in the Pension Fund.

## **STRATEGIC PLAN RECOMMENDATIONS**

There are no budgetary funds allocated in the Pension Funds Calendar Year 2021 Budget related to the Strategic Plan.

## **COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS**

The Pension Fund budget does not include any capital expenditures for Calendar Year 2021.



Village of Glencoe

# FIRE PENSION EXPENDITURES

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projections	Calendar Year 2021 Draft Budget
<b>AcctClass: 400 - Personnel</b>					
40520 - PENSION - RETIREMENT	30,540	29,729	-	-	-
40525 - PENSION - WIDOWED/DEPENDENT	18,000	18,564	41,500	41,500	48,400
<b>AcctClass: 400 - Personnel Total:</b>	<b>\$ 48,540</b>	<b>\$ 48,293</b>	<b>\$ 41,500</b>	<b>\$ 41,500</b>	<b>\$ 48,400</b>
<b>AcctClass: 500 - Contractual Services</b>					
50305 - BANKING FEES	264	202	275	275	500
<b>AcctClass: 500 - Contractual Services Total:</b>	<b>264</b>	<b>202</b>	<b>275</b>	<b>275</b>	<b>500</b>
<b>Report Total:</b>	<b>\$ 48,804</b>	<b>\$ 48,496</b>	<b>\$ 41,775</b>	<b>\$ 41,775</b>	<b>\$ 48,900</b>



Village of Glencoe

# Police Pension Fund Expenditures

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Fiscal Year 2020 Total Activity	Current Year End Projections	Calendar Year 2021 Draft Budget
<b>AcctClass: 400 - Personnel</b>					
40520 - PENSION - RETIREMENT	2,113,524	2,166,828	1,833,303	1,833,303	2,478,200
40525 - PENSION - WIDOWED/DEPENDENT	346,932	346,932	289,110	289,110	346,935
40530 - PENSION - CHILD	21,660	21,655	18,046	18,046	22,320
40535 - PENSION - DISABILITY DUTY	335,512	318,970	269,570	269,570	333,240
40545 - PENSION - QILDRO	108,572	123,135	116,975	116,975	144,600
<b>AcctClass: 400 - Personnel Total:</b>	<b>\$ 2,926,200</b>	<b>\$ 2,977,520</b>	<b>\$ 2,527,004</b>	<b>\$ 2,527,004</b>	<b>\$ 3,325,295</b>
<b>AcctClass: 500 - Contractual Services</b>					
50305 - BANKING FEES	900	880	1,000	1,000	3,000
50307 - CUSTODY FEES	-	-	-	-	2,500
50410 - CONTRACTUAL SERVICES	49,000	43,086	2,500	2,500	10,000
50505 - PROFESSIONAL SERVICES	144,000	109,555	71,550	71,550	71,550
50630 - LEGAL COUNSEL - OTHER	-	-	25,000	25,000	30,000
50805 - TRAINING	-	-	-	1,500	4,000
<b>AcctClass: 500 - Contractual Services Total:</b>	<b>\$ 193,900</b>	<b>\$ 153,521</b>	<b>\$ 100,050</b>	<b>\$ 101,550</b>	<b>\$ 121,050</b>
<b>AcctClass: 600 - Commodities</b>					
60705 - MISCELLANEOUS EXPENSE	-	275	250	250	500
<b>AcctClass: 600 - Commodities Total:</b>	<b>\$ -</b>	<b>\$ 275</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 500</b>
<b>Report Total:</b>	<b>\$ 3,120,100</b>	<b>\$ 3,131,316</b>	<b>\$ 2,627,304</b>	<b>\$ 2,628,804</b>	<b>\$ 3,446,845</b>

# COMMUNITY INVESTMENT PROGRAM





# COMMUNITY INVESTMENT PROGRAM OVERVIEW

Each year, staff across all departments collaborate on a 10-Year Community Investment Program (CIP). The CIP is a working document that allows the Village to map out priorities for planned investment 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 other 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 CIP anticipates annual spending of \$200,000 to \$1.3 million 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 Calendar Year 2021 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 100-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 are 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 evaluate the entire system over the next 20 years and take appropriate corrective action. Maintenance and enhancements to the sanitary sewer system will be primarily funded through increases to user charges, debt financing and General Fund reserves.

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

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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. Annual funding for water main replacements and improvements varies from year to year, between \$750,000 and \$2,205,000, based on the size and length of the water main segments identified for upgrade and replacement.

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**FACILITIES**

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As part of the ongoing development of the CIP 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.

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**VEHICLE FLEET AND EQUIPMENT**

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The Village maintains a comprehensive inventory of vehicles, equipment and information technology hardware/software for use in front-line and day-to-day operations across all departments. 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.



VILLAGE OF GLENCOE

# Community Investment Program

Calendar Year 2021 - Calendar Year 2030

Community Investment Program Summary

Program	Total 10-Year CIP										
		CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029	CY 2030
Bicycle Path	40,000	40,000	-	-	-	-	-	-	-	-	-
Building Improvements	460,000	-	460,000	-	-	-	-	-	-	-	-
Equipment	1,615,000	105,000	172,000	78,000	57,000	610,000	58,000	267,500	217,500	-	50,000
Golf Course Improvements	648,000	403,000	70,000	-	-	175,000	-	-	-	-	-
IT Systems	548,800	200,000	108,800	30,000	25,000	105,000	-	-	25,000	30,000	25,000
Public Right-of-Way	300,000	-	-	-	-	150,000	150,000	-	-	-	-
Sanitary Sewer	3,975,000	400,000	400,000	400,000	300,000	375,000	275,000	500,000	500,000	300,000	525,000
Storm Sewer	5,950,000	150,000	400,000	3,550,000	250,000	350,000	250,000	250,000	250,000	250,000	250,000
Sidewalks	1,805,000	320,000	140,000	420,000	-	300,000	-	300,000	-	325,000	-
Streets	9,650,000	275,000	3,475,000	-	600,000	-	2,000,000	600,000	-	2,100,000	600,000
Street Lights	160,000	-	160,000	-	-	-	-	-	-	-	-
Vehicles	7,374,000	823,000	669,000	1,113,000	527,000	1,194,000	185,000	1,004,000	485,000	403,000	971,000
Water Main	17,048,000	-	1,128,000	557,000	1,575,000	2,205,000	6,063,000	690,000	1,125,000	1,500,000	2,205,000
Water Plant-Building Improvements	575,000	-	-	-	135,000	170,000	-	150,000	-	120,000	-
Water Plant-Vehicle	208,000	-	83,000	-	45,000	80,000	-	-	-	-	-
Water Plant-Equipment	1,325,000	855,000	125,000	35,000	-	-	160,000	-	50,000	-	100,000
Total	\$ 51,681,800	\$ 3,571,000	\$ 7,390,800	\$ 6,183,000	\$ 3,514,000	\$ 5,714,000	\$ 9,141,000	\$ 3,761,500	\$ 2,652,500	\$ 5,028,000	\$ 4,726,000

SUMMARY BY FUNDING

Funding Source	Total 10-Year CIP										
		CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029	CY 2030
General Fund	11,867,800	1,983,000	1,709,800	1,341,000	609,000	1,579,000	393,000	1,271,500	727,500	433,000	1,821,000
Water Fund	1,258,000	105,000	208,000	35,000	180,000	250,000	160,000	150,000	50,000	120,000	-
Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-
Motor Fuel Tax Fund	3,030,000	55,000	1,175,000	-	600,000	-	-	600,000	-	-	600,000
Golf Club Fund	648,000	403,000	70,000	-	-	175,000	-	-	-	-	-
Grants	120,000	120,000	-	-	-	-	-	-	-	-	-
General Obligation Bonds <sup>(1)</sup>	16,860,000	155,000	3,100,000	4,250,000	550,000	1,505,000	2,525,000	1,050,000	750,000	2,975,000	-
Alternate Bonds (Water) <sup>(2)</sup>	17,898,000	750,000	1,128,000	557,000	1,575,000	2,205,000	6,063,000	690,000	1,125,000	1,500,000	2,305,000

NOTES

<sup>(1)</sup> General Obligation Bonds to be issued in Calendar Year 2021, 2024 and 2027 (\$10.0M in 2021; \$5.0M in 2024; \$5M in 2027) This includes sewer projects not subsidized by sewer charges.

<sup>(2)</sup> Water Alternate Bonds to be issued in Calendar Year 2022, 2025 and 2028 (\$3.5M in 2022; \$10M in 2025; \$5M in 2028)

Total	51,681,800	3,571,000	7,390,800	6,183,000	3,514,000	5,714,000	9,141,000	3,761,500	2,652,500	5,028,000	4,726,000
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OTHER ITEMS FOR CONSIDERATION

Program	Project Description	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029	CY 2030
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	-	-	-	-	-	-	-	-



# VILLAGE OF GLENCOE

## Community Investment Program

Calendar Year 2021 - Calendar Year 2030

Program Type		Funding Source	Department	Program Item Name	Total 10-Year	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029	CY 2030
CIP1044	Equipment	GO Bonds	Public Safety	Emergency Weather Siren Replacement (CY 2025 Mandate)	480,000					480,000					
CIP4004	Streets	GO Bonds	Public Works	Street/Streetscape Improve-Phase II/III - Downtown Gateway and Wayfinding Signage	155,000	155,000	-	-	-	-	-	-	-	-	-
CIP4001	Bicycle Path	General	Public Works	Green Bay Trail Crossing Improvements - Hazel Avenue	40,000	40,000	-	-	-	-	-	-	-	-	-
CIP1025	Building Improvement	General	Public Works	Public Works Garage (Admin) Roof Replacement	60,000		60,000	-	-	-	-	-	-	-	-
CIP1056	Building Improvement	General	Public Works	Public Works Garage Heating System Upgrade	75,000		75,000	-	-	-	-	-	-	-	-
CIP2807	Building Improvement	General	Public Safety	Apparatus Floor Mezzanine Structure/Storage	50,000		50,000	-	-	-	-	-	-	-	-
CIP1204	Building Improvement	General	Village Manager's Office	Council Chambers Upgrade - Phase 2	150,000	-	150,000	-	-	-	-	-	-	-	-
CIP4003	Building Improvement	General	Public Safety	Public Safety Locker Rooms Rehab	75,000		75,000	-	-	-	-	-	-	-	-
CIP1020	Building Improvement	General	Public Safety	Public Safety Kitchen Renovation	50,000	-	50,000								
CIP1029	Equipment	General	Public Safety	Firearms Replacement	22,000	-	-	22,000	-	-	-	-	-	-	-
CIP1031	Equipment	General	Public Safety	Cardio Defib Monitor	90,000	-	40,000	-	-	-	-	-	-	-	50,000
CIP1060	Equipment	General	Public Safety	Rescue Boat Replacement	50,000	-	-	-	-	50,000	-	-	-	-	-
CIP2803	Equipment	General	Public Safety	Mobile Radio Replacement	75,000	-	-	-	-	-	-	37,500	37,500	-	-
CIP2802	Equipment	General	Public Safety	Portable Radio Replacement	360,000	-	-	-	-	-	-	180,000	180,000	-	-
CIP1037	Equipment	General	Public Works	Asphalt Patch Roll-Off Body - (In lieu of replacement of Unit #30)	80,000	-	80,000	-	-	-	-	-	-	-	-
CIP1008	Equipment	General	Public Works	Leaf Vacuum Replacement #70 (2021), #67(2022), #68 (2023), #69 (2024), #71 (202)	273,000	50,000	52,000	56,000	57,000	-	58,000	-	-	-	-
CIP3000	Equipment	General	Public Works	Asphalt Roller #50	50,000	-	-	-	-	-	-	50,000			
CIP1094	Equipment	General	Public Works	Brush Chipper	80,000	-	-	-	-	80,000					
CIP3095	IT Systems	General	Village Manager's Office	Enterprise Resource Planning Program - Year 3	200,000	200,000									
CIP1205	IT Systems	General	Village Manager's Office	Virtual Desktop Infrastructure Implementation	80,000		80,000								
CIP1213	IT Systems	General	Village Manager's Office	Infrastructure Routing Equipment	60,000			30,000						30,000	
CIP1214	IT Systems	General	Village Manager's Office	Infrastructure Switching Equipment	103,800		28,800		25,000				25,000		25,000
CIP1204B	IT Systems	General	Village Manager's Office	Storage Area Network (San) Replacement	35,000					35,000					
CIP1204C	IT Systems	General	Village Manager's Office	Server Hardware Refresh	70,000					70,000					
CIP4005	Sanitary Sewer	General	Public Works	Sanitary Sewer Improvements - Dell/Longwood Force Main - Engineering	75,000	75,000									
CIP1050	Sanitary Sewer	General	Public Works	Sanitary Sewer Rehab-IICP	325,000	325,000									
CIP1050	Sanitary Sewer	GO Bonds	Public Works	Sanitary Sewer Rehab-IICP	3,575,000	-	400,000	400,000	300,000	375,000	275,000	500,000	500,000	300,000	525,000
CIP1043	Sidewalks	General	Public Works	Downtown Sidewalk Paver Restoration	380,000	120,000	140,000	120,000							
CIP1059	Sidewalks	General	Public Works	Residential Sidewalks	200,000	200,000									
CIP1059	Sidewalks	GO Bonds	Public Works	Residential Sidewalks	1,225,000	-		300,000		300,000		300,000		325,000	
CIP3002	Signs/Public Right-of-Way	General	Public Works	Monument Gateway Signs (5) - Phase	300,000					150,000	150,000				
CIP1047	Storm Sewer	General	Public Works	Storm Sewer Drainage Improvements	150,000	150,000									
CIP1047	Storm Sewer	GO Bonds	Public Works	Storm Sewer Drainage Improvements	5,800,000	-	400,000	3,550,000	250,000	350,000	250,000	250,000	250,000	250,000	250,000
CIP1040	Street Lights	General	Public Works	Commuter Parking Lot Light Improvement	160,000		160,000								
CIP3111	Streets	GO Bonds	Public Works	Street Resurfacing Improvements	6,400,000		2,300,000				2,000,000			2,100,000	
CIP1022	Vehicle	General	Public Safety	Patrol Vehicle Replacement #652	163,000	55,000				51,000				57,000	
CIP1023	Vehicle	General	Public Safety	Patrol Vehicle Replacement #660	164,000	55,000			52,000				57,000		
CIP1024	Vehicle	General	Public Safety	Deputy Chief Admin Vehicle Replacement #656	99,000			45,000				54,000			
CIP1019	Vehicle	General	Public Safety	Unmarked Patrol Vehicle Replacement #655	102,000		46,000						56,000		
CIP1025	Vehicle	General	Public Safety	Public Safety Director Vehicle Replacement #658	104,000		48,000						56,000		
CIP1026	Vehicle	General	Public Safety	Patrol Vehicle Replacement #654	111,000	-				53,000				58,000	
CIP1027	Vehicle	General	Public Safety	CSO Vehicle Replacement #688	107,000		49,000							58,000	
CIP3094	Vehicle	General	Public Safety	Chassis Replacement on Ambulance A30R	150,000			150,000							
CIP1034	Vehicle	General	Public Safety	Patrol Vehicle Replacement #665	62,000		30,000								32,000
CIP1035	Vehicle	General	Public Safety	Patrol Vehicle Replacement #650	161,000		49,000				55,000				57,000
CIP1032	Vehicle	General	Public Safety	Patrol Vehicle Replacement #662	162,000		50,000				55,000				57,000
CIP1033	Vehicle	General	Public Safety	Deputy Chief Admin Vehicle Replacement #651	106,000		50,000						56,000		
CIP1037	Vehicle	General	Public Safety	Patrol Vehicle Replacement #653	107,000			51,000				56,000			
CIP1038	Vehicle	General	Public Safety	Patrol Vehicle Replacement #657	107,000			51,000				56,000			
CIP1039	Vehicle	General	Public Safety	Unmarked Vehicle Replacement #663	107,000			51,000				56,000			
CIP1046	Vehicle	General	Public Safety	CSO Vehicle Replacement #698	57,000							57,000			
CIP1047	Vehicle	General	Public Safety	Rescue Squad Pumper S30	650,000					650,000					
CIP1050	Vehicle	General	Public Safety	Ambulance Replacement A30	400,000							400,000			
CIP1050	Vehicle	General	Public Safety	Fire Engine E30	650,000										650,000
CIP2803	Vehicle	General	Public Works	2-1/2 Ton Stainless Steel Dump Body & Drop In Salter #40	-										
CIP1035	Vehicle	General	Public Works	3/4 Ton Pickup Truck #35	-										
CIP1036	Vehicle	General	Public Works	1999 Skid Steer Loader #49	65,000		65,000								
CIP1033	Vehicle	General	Public Works	2-1/2 Ton Truck #40 - Equipment Upgrade	175,000			175,000							
CIP1053	Vehicle	General	Public Works	2-1/2 Ton Truck #42	175,000			175,000							
CIP1061	Vehicle	General	Public Works	PW Administrative Vehicle #7	30,000		30,000								
CIP1044	Vehicle	General	Public Works	Sidewalk Tractor #54	80,000	80,000									
CIP1032	Vehicle	General	Public Works	Six Wheel Dump Truck Chassis #20	160,000			160,000							
CIP1013	Vehicle	General	Public Works	3/4 Ton Pickup Truck #44	55,000			55,000							
CIP3005	Vehicle	General	Public Works	1-1/2 Ton Truck #15	62,000		62,000								
CIP1071	Vehicle	General	Public Works	Aerial Truck #29	105,000		105,000								
CIP1070	Vehicle	General	Public Works	Sidewalk Tractor #55	85,000		85,000								



# VILLAGE OF GLENCOE

## Community Investment Program

Calendar Year 2021 - Calendar Year 2030

Program Type		Funding Source	Department	Program Item Name	Total 10-Year	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029	CY 2030
CIP1072	Vehicle	General	Public Works	Grappler Truck #37	150,000		-		150,000						
CIP1054	Vehicle	General	Public Works	1-1/2 Ton Truck #12	75,000			75,000							
CIP1078	Vehicle	General	Public Works	1-1/2 Ton Truck #31	85,000			85,000							
CIP1077	Vehicle	General	Public Works	2-1/2 Ton Dump #41	200,000	200,000									
CIP1085	Vehicle	General	Public Works	1/2 Ton Pick-Up Truck #14	45,000				45,000						
CIP3006	Vehicle	General	Public Works	Sidewalk Tractor #56	90,000				90,000						
CIP1086	Vehicle	General	Public Works	1-1/2 Ton Truck #24	75,000				-		75,000				
CIP1083	Vehicle	General	Public Works	2-1/2 Ton Truck #38	190,000				190,000						
CIP1084	Vehicle	General	Public Works	65-Ft Aerial Truck #9	250,000				-			250,000			
CIP1092	Vehicle	General	Public Works	2 1/2 Ton Body Dump Truck #39	220,000					220,000					
CIP4005	Vehicle	General	Public Works	Backhoe #53	175,000										175,000
CIP1098	Vehicle	General	Public Works	Front End Loader #45	220,000					220,000	-				
CIP2801	Vehicle	General	Public Works	Front End Loader #46	230,000							-		230,000	
CIP4006	Vehicle	General	Public Works	Mechanic Service Truck #6	75,000							75,000			
CIP3006	Vehicle	General	Public Works	PW Administration Vehicle #610	30,000								30,000		
CIP1048	Vehicle	General	Public Works	Sewer Vac All Truck #25	433,000	433,000									
CIP1045	Vehicle	General	Public Works	Sewer Camera Truck #22	40,000	-		40,000							
CIP3008	Vehicle	General	Public Works	Sewer Jet #23	230,000								230,000		
CIP4000	Golf Course Improvement	Golf	Golf	Continous Golf Cart Path	55,000	55,000									
CIP4007	Golf Course Improvement	Golf	Golf	Driving Range Tee Expansion	23,000	23,000									
CIP4008	Golf Course Improvement	Golf	Golf	Protective Safety Driving Range Netting	325,000	325,000									
CIP4009	Golf Course Improvement	Golf	Golf	On Course Bathroom Buildings	175,000					175,000					
CIP4010	Golf Course Improvement	Golf	Golf	Complete Irrigation System	-										
CIP4011	Golf Course Improvement	Golf	Golf	Storm Sewer Replacement	70,000		70,000								
CIP1105	Equipment	MFT	Public Works	Traffic Signal Controller Modifications	55,000	55,000									
CIP1106	Streets	MFT	Public Works	Street Improvement	2,975,000	-	1,175,000		600,000			600,000			600,000
CIP4002	Streets	State Grants	Public Works	Safe Routes to School Crossing Improvements	120,000	120,000	-	-	-	-	-	-	-	-	-
CIP1128	Building Improvement-Water	Water	Water Production	Replace Flat Roofs	50,000				50,000						
CIP1122	Building Improvement-Water	Water	Water Production	Concrete Rehab	85,000				85,000						
CIP1132	Building Improvement-Water	Water	Water Production	Replace Elevated Tank Mixer	20,000					20,000					
CIP1129	Building Improvement-Water	Water	Water Production	Stucco/Tuckpointing Water Plant	150,000					150,000					
CIP3010	Building Improvement-Water	Water	Water Production	Replace Hydraulic Valve Operators	150,000						-	150,000			
CIP1151	Building Improvement-Water	Water	Water Production	UV Disinfection System - WP	120,000								-	120,000	
CIP1117	Equipment-Water Plant	Water	Water Production	Replace Pumps And Motors-Low Lift 1 and 2	45,000	45,000									
CIP1144	Equipment-Water Plant	Water	Water Production	Replace Pumps And Motors-High Lift	60,000	60,000									
CIP1141	Equipment-Water Plant	Water	Water Production	Rehab Filters 5 & 6	125,000	-	125,000								
CIP1121	Equipment-Water Plant	Water	Water Production	Replace Dehumidification System	35,000			35,000							
CIP1133	Equipment-Water Plant	Water	Water Production	Contaminant Early Detection System	160,000						160,000				
CIP1143	Equipment-Water Plant	Water	Water Production	Filter Air Scour System	50,000								50,000		
CIP3015	Vehicle-Water Plant	Water	Water Distribution	Ford Transit Van #4	25,000		25,000								
CIP1135	Vehicle-Water Plant	Water	Water Distribution	3/4 Ton Pickup #1	45,000				45,000						
CIP1136	Vehicle-Water Plant	Water	Water Distribution	1-Ton Utility Truck Replacement #3	58,000	-	58,000								
CIP1142	Vehicle-Water Plant	Water	Water Distribution	PW Administrative Vehicle #8	30,000			-		30,000					
CIP1147	Vehicle-Water Plant	Water	Water Distribution	3/4 Ton Utility Truck #2	50,000					50,000					
CIP4012	Equipment-Water Plant	Water (Alternate Bonds)	Water Distribution	Replace Clearwell Baffles	100,000										100,000
CIP3105	Equipment-Water Plant	Water (Alternate Bonds)	Water Distribution	Residential Water Meters	750,000	750,000	-	-	-						
CIP1125	Water Main	Water (Alternate Bonds)	Water Distribution	Water Main Replacements	12,048,000		1,128,000	557,000	1,575,000	2,205,000	1,063,000	690,000	1,125,000	1,500,000	2,205,000
CIP1138	Water Main	Water (Alternate Bonds)	Water Distribution	Elevated Tank 0.75 Mg	5,000,000						5,000,000				
GRAND TOTAL:					51,681,800	3,571,000	7,390,800	6,183,000	3,514,000	5,714,000	9,141,000	3,761,500	2,652,500	5,028,000	4,726,000

#### Other items for consideration:

	Building Improvement	TBD		Golf Clubhouse	5,000,000	-	5,000,000	-	-	-	-	-	-	-	-
	Building Improvement	Water		Water Plant Upgrade - Approx. \$50M (In 2031)	-	-	-	-	-	-	-	-	-	-	-
	Building Improvement	TBD		Public Works Garage - Approx. \$10M	-	-	-	-	-	-	-	-	-	-	-

## CALENDAR YEAR 2021 CIP RECOMMENDATIONS OVERVIEW

GENERAL			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP4001	Bicycle Path	Green Bay Trail Crossing Improvements - Hazel Avenue	\$40,000
CIP 1008	Equipment	Leaf Vacuum Replacement #70	\$50,000
CIP3095	IT Systems	Enterprise Resource Planning Program-Year 3	\$200,000
CIP1043	Sidewalks	Downtown Sidewalk Paver Restoration	\$120,000
CIP1022	Vehicle	Patrol Vehicle Replacement #652	\$55,000
CIP1023	Vehicle	Patrol Vehicle Replacement #660	\$55,000
CIP1044	Vehicle	Sidewalk Tractor #54	\$80,000
CIP4005	Sanitary Sewer	Sanitary Sewer Improvements (Dell/Longwood Main) Engineering	\$75,000
CIP1050	Sanitary Sewer	Sanitary Sewer Rehab - IICP	\$325,000
CIP1059	Sidewalks	Residential Sidewalks	\$200,000
CIP1059	Storm Sewer	Storm Sewer Drainage Improvements	\$150,000
CIP1077	Vehicle	2-1/2 Ton Dump #41	\$200,000
CIP1048	Vehicle	Sewer Vac All Truck #25	\$433,000
CIP4002	Streets	Safe Routes to School - <i>Funded by Grants</i>	\$120,000
GENERAL FUND TOTAL			\$2,103,000

WATER FUND			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP1117	Equipment	Replace Pumps and Motors-Low Lift 1 and 2	\$45,000
CIP1144	Equipment	Replace Pumps and Motors-High Lift	\$60,000
CIP3105	Equipment	Residential Water Meters - Year 2 - <i>Funded by Alternate Revenue Bonds</i>	\$750,000
WATER FUND TOTAL			\$855,000

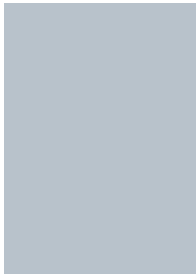
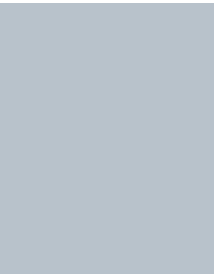
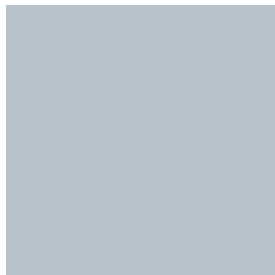
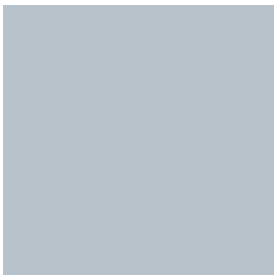
CAPITAL FUND			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP4004	Streets	Downtown Gateway and Wayfinding Signage - <i>Funded by G.O. Bonds</i>	\$155,000
CAPITAL FUND TOTAL			\$155,000

MOTOR FUEL TAX FUND			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP1105	Equipment	Traffic Signal Controller Modifications	\$55,000
MOTOR FUEL TAX FUND TOTAL			\$55,000

GOLF CLUB FUND			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP4000	Golf Course Improvement	Continuous Golf Cart Path	\$55,000
CIP4007	Golf Course Improvement	Driving Range Tee Expansion	\$23,000
CIP4008	Golf Course Improvement	Protective Safety Driving Range Netting	\$325,000
GOLF CLUB FUND TOTAL			\$403,000

COMMUNITY INVESTMENT PROGRAM

# GENERAL FUND



<b>Project Name:</b>	<b>Green Bay Trail Hazel Avenue Crossing Improvements</b>	<b>Project Type:</b>	Bicycle Path
<b>Department:</b>	Public Works	<b>Project Manager:</b>	David Mau
<b>Cost:</b>	\$40,000	<b>Account(s):</b>	100-300-210-80120
<b>Funding Source:</b>	General Fund	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Infrastructure Replacement	<b>Strategic Goal:</b>	Services & Infrastructure

## PROJECT SUMMARY

### Asset Description:

Three miles of the Green Bay Trail traverses through Glencoe between Scott Avenue and Lake Cook Road. Much of the trail was constructed on the former Chicago North Shore and Milwaukee Railroad right-of-way, where it runs parallel to the Union Pacific Railroad-Metra North Line for nearly nine miles between Wilmette and Highland Park. In Glencoe, the Green Bay Trail is on-street between South Avenue and Maple Hill Road. **This project was scheduled for Stub Year 2020 but was deferred.**

### Replacement Recommendation:

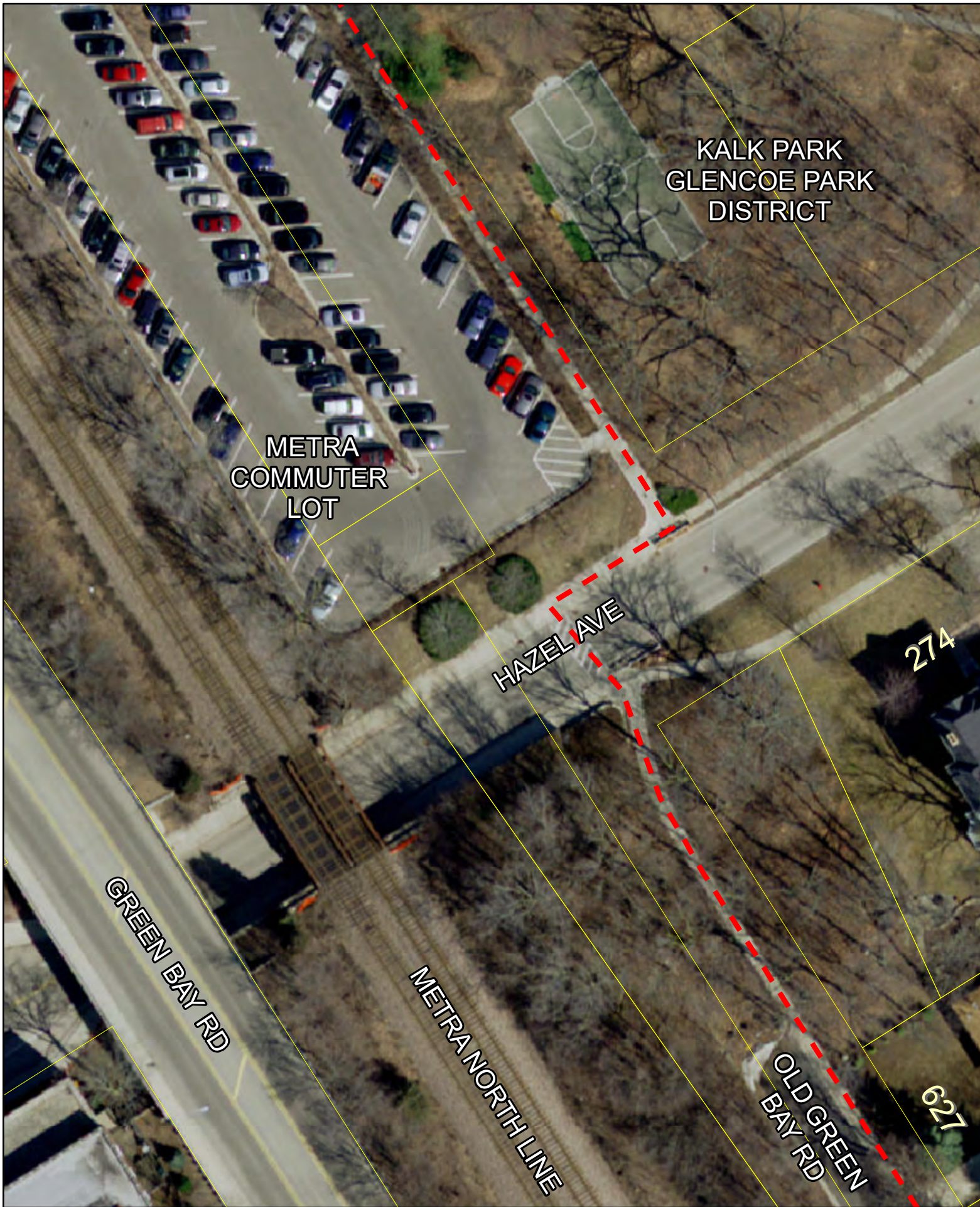
In 2017, the Village contracted with Toole Design Group to study the trail crossing at Hazel Avenue. At this crossing location there are conflicts for pedestrians and cyclists due to the offset alignment, sight distance restrictions and vehicle traffic on Hazel Avenue. The 30% conceptual design plans (Phase 1) improving this crossing attempt to address near-term countermeasures to mitigate conflicts between pedestrians and cyclists, fix the tight turns that currently exist at Hazel Avenue and achieve ADA compliance. The proposed improvements also include widening the trail between Cedar Lane to the south and Park Avenue to the north. Grant funding for this type of trail improvement is potentially available through the Illinois Department of Transportation (IDOT) Transportation Enhancement Program and the Illinois Department of Natural Resources (IDNR) Illinois Trails Grant Program, and \$40,000 is included in the Calendar Year 2021 budget to cover the cost of Phase 2 Engineering to support a viable grant application. The Park District is planning drainage and lighting improvements in the adjacent Kalk Park in 2021 and will be an important support entity in any grant application the Village pursues.

### Strategic Plan:

Installation of new bicycle trail crossing improvements for pedestrian and cyclist safety and connectivity is an action item directly related to the goal of employing best practices to deliver high-quality services and maintain infrastructure that encourages more pedestrian/cyclist activity, as well as supports the Village's value of environmental sustainability.

<b>Segment:</b>	Green Bay Trail Crossing improvements at Hazel Avenue
<b>Replacement of:</b>	Bicycle Path and Pedestrian Crossing Upgrade
<b>Expected useful life:</b>	25 years





<b>Project Name:</b>	Leaf Vacuum – Unit #70	<b>Project Type:</b>	Equipment
<b>Department:</b>	Public Works	<b>Project Manager:</b>	General Superintendent
<b>Cost:</b>	\$50,000	<b>Account(s):</b>	100-300-250-80205
<b>Funding Source:</b>	General Fund	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Operational Effectiveness	<b>Strategic Goal:</b>	Services & Infrastructure

### PROJECT SUMMARY

#### Asset Description:

The Leaf Vacuum Unit #70 is one of five primary pieces of equipment used in the annual residential parkway leaf collection program. This annual service utilizes leaf vacuum units to collect leaves piled along residential parkways for five to seven weeks beginning in mid-October through late November and delivers the leaves to the landscape waste disposal site at the Chicago Botanic Garden.

#### Replacement Recommendation:

The existing unit #70 was purchased in 2002 and has 1,353 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 #70 is recommended based on the following:

- Frame is twisted and out of alignment
- Dump body is rotting away and distorted
- Rear door is warped and does not shut properly
- Motor is experiencing significant wear



This piece of equipment will most likely not make it through the season if it is used extensively due to its age and difficulty to repair. Typically leaf collection operations uses four leaf vacuum units with one as a backup. On occasion five vacuum units can be used at one time depending on volume but that scenario only lasts for a couple of weeks. Public Works staff will be investigating an alternative collection option at the conclusion of the leaf season. Pricing will be sought for outsourcing leaf collection completely (labor and equipment) except for disposal of leaves that will continue at the Botanic Garden. Depending on the results of this analysis this piece of equipment may not need to be replaced in Calendar Year 2021.

The table below provides recent maintenance history and projected costs for this vehicle.

Vehicle	#70 - Giant Vac TR6600			In Service Date	9/20/2002	
Purchase Price	\$22,580	Current Value	\$1,000	Replacement Price	\$50,000	
Total Repair Costs	\$50,574	Total P&M Costs	\$3,388	Hours	1,353	
Description	Leaf Vacuum					
Last 5 Years	2016	2017	2018	2019	2020	Total
P&M Costs	\$219	\$208	\$117	\$189	\$189	\$922
Repair Costs	\$1,048	\$931	\$1,732	\$1,187	\$117	\$5,015
Projected 5 Years	2021	2022	2023	2024	2025	Total
P&M Costs	\$0	\$0	***	***	***	\$0
Repair Costs	\$0	\$0	***	***	***	\$0
Projected Repairs	Not worth repairing					

**Strategic Plan:**

Replacement of a Leaf Vacuum 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:** Leaf Vacuum – Unit #70

**Expected useful life:** 15 years



## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Project Name:</b>	<b>Enterprise Resource Planning Program</b>	<b>Project Type:</b>	IT Systems
<b>Department:</b>	Village Manager's Office	<b>Project Manager:</b>	Assistant Village Manager
<b>Cost:</b>	\$200,000 <sup>(1)</sup>	<b>Account(s):</b>	100-100-150-60305
<b>Funding Source:</b>	General	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Operational Effectiveness	<b>Strategic Goal:</b>	Services & Infrastructure

<sup>(1)</sup>Estimated Calendar Year 2021 portion of a multi-year project

## 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, resulting in a phased implementation of Incode 10 and decommissioning of Innoprise. This project began in Fiscal Year 2019 and will continue in Calendar Year 2021. Work completed in Fiscal Year and Stub Year 2020 included general ledger, accounts payable, accounts receivable, purchasing, budgeting, project accounting, fixed asset and inventory tracking, utility billing and financial reporting functionality.

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 the opportunity 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.

The project is anticipated to conclude in Calendar Year 2022 with implementation of the final components of the system, including payroll and timekeeping, permits, inspections and licenses.

### 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.

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



## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Project Name:</b>	<b>Downtown Sidewalk Paver Restoration</b>	<b>Project Type:</b>	Sidewalks
<b>Department:</b>	Public Works	<b>Project Manager:</b>	General Superintendent
<b>Cost:</b>	\$120,000	<b>Account(s):</b>	100-300-250-80805
<b>Funding Source:</b>	General Fund	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Infrastructure Replacement	<b>Strategic Goal:</b>	Services & Infrastructure

**PROJECT SUMMARY****Asset Description:**

Modular sidewalk pavers were installed in all 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 downtown paver system design includes clay brick pavers with a concrete brick paver border and covers over 77,000 square feet of sidewalk area throughout the business district.

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 attractive.

**Replacement Recommendation:**

Public Works has maintained the downtown pavers since their original installation through 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 the north side of Park Avenue from Green Bay Road to Vernon Avenue. The plan is to address the maintenance of the entire 77,000 square feet of pavers in the downtown by Calendar Year 2023.

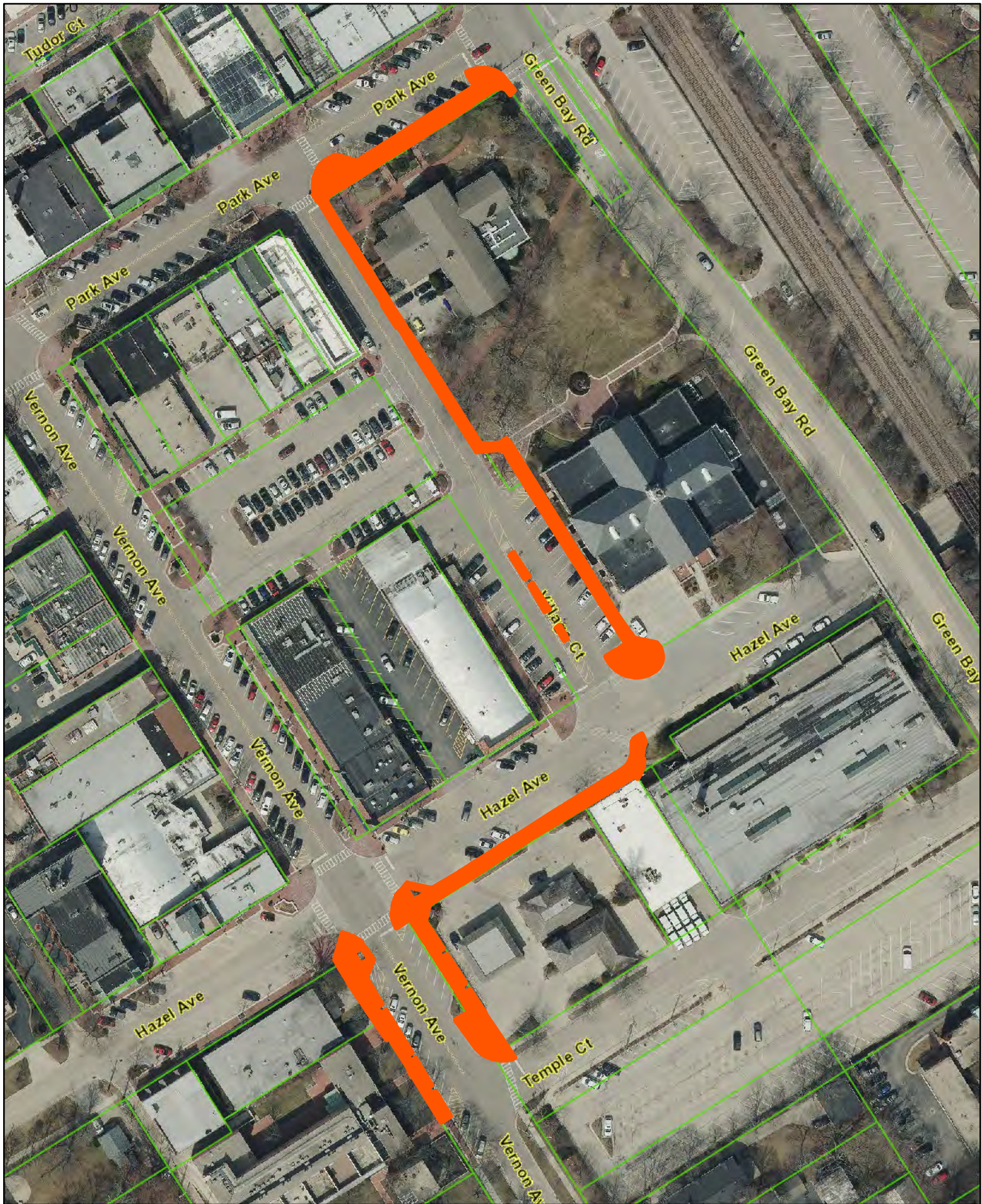
The scope of the restoration work includes removal of the pavers, regrading of the stone sub-base (supplementing the aggregate base as required) and resetting the pavers. The restoration effort includes the replacement of an estimated 10% of the clay brick and concrete pavers based on condition (i.e., stains or cracks). To date, between the contract work and other improvement projects in the downtown area (Tudor Ct. and Com Ed) approximately 48,000 square feet of the total 77,000 square feet has been restored leaving 29,000 square feet to complete.

**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.

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





## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Project Name:</b>	<b>Patrol Vehicle #652</b>	<b>Project Type:</b>	Vehicle
<b>Department:</b>	Public Safety	<b>Project Manager:</b>	Auxiliary Services Lieutenant
<b>Cost:</b>	\$55,000	<b>Account(s):</b>	100-400-300-80405
<b>Funding Source:</b>	General Fund	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Operational Effectiveness	<b>Strategic Goal:</b>	Services & Infrastructure

**PROJECT SUMMARY****Asset Description:**

Squad 652 is a 2014 Chevy Caprice assigned to the patrol division. **Replacement was scheduled for Stub Year 2020 but was deferred.**

**Replacement Recommendation:**

As part of the annual budget process, staff conducts a detailed qualitative and quantitative review of fleet vehicles; repair and condition data is provided by the Public Works fleet division. Factors included in this analysis are mechanical condition of each vehicle, mileage, repair history, potential reassignment of vehicles to different functional areas, or disposal of vehicles that have reached their age and mileage thresholds. The established replacement cycle for patrol vehicles is four years in service or 100,000 miles, because as pursuit rated vehicles they are driven under unusual and sometimes extreme performance and weather conditions. Also, patrol vehicles accrue significant idle time which creates additional stress on engine components. As such, the potential for failure in the engine and drivetrain increases as patrol vehicles approach these thresholds, as do the repair costs over and above preventive maintenance. Due to comprehensive preventive maintenance provided by Public Works mechanics, patrol vehicles approaching the thresholds retain relatively high trade values, which subsidizes replacement costs rather than potential repair costs if the vehicle remained in the fleet.



Replacement of Squad 652 is recommended based on the following reasons:

- At the time of expected replacement, this vehicle will have been in service for almost seven years and nearing or exceeding 100,000 miles.
- Public Works Department fleet division staff made significant repairs to the steering system and electrical system components in the past year, likely due to age, mileage, and driving conditions.
- This vehicle is the last sedan in the patrol fleet, and it does not meet the storage needs for required Public Safety equipment.
- As the age and mileage will exceed thresholds at time of replacement, command staff is not confident that this vehicle can meet reliability standards to perform as required.

Staff is recommending the replacement of the existing sedan vehicle with a 2021 Ford Interceptor SUV (Explorer). Sedans no longer serve the needs of the department most effectively. The Explorer has a larger storage capacity for required equipment carried by public safety officers, which includes structural firefighting personal protection,

mobile computer systems, radios, firearms and emergency medical services equipment. A hybrid option will be available for the first time in pursuit-rated vehicles in 2021. Staff will analyze the appropriateness of the hybrid option for Village use.

The table below provides recent maintenance history and projected costs for this vehicle.

Vehicle	#652 - 2014 Chevrolet Caprice			In Service Date	1/1/2015	
Purchase Price	\$25,432	Current Value	\$5,000	Replacement Price	\$35,259 (vehicle only)	
Total Repair Costs	\$14,357	Total P&M Costs	\$4,078	Miles	92,500	
Description	Patrol Vehicle					
Last 5 Years	2016	2017	2018	2019	2020	Total
P&M Costs	\$693	\$1,500	\$373	\$895	\$0	\$3,461
Repair Costs	\$2,543	\$4,181	\$1,583	\$2,578	\$2,176	\$13,061
Projected 5 Years	2021	2022	2023	2024	2025	Total
P&M Costs	\$692	\$692	***	***	***	\$1,384
Repair Costs	\$2,612	\$2,612	***	***	***	\$5,224
Projected Repairs	Avg. P&M Costs	Avg. P&M Costs				
	Avg. Repair Costs	Avg. Repair Costs				
	Potential Electrical Issues					

#### 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 Infrastructure 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 652  
**Expected useful life:** 4 years



## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Project Name:</b>	<b>Patrol Vehicle #660</b>	<b>Project Type:</b>	Vehicle
<b>Department:</b>	Public Safety	<b>Project Manager:</b>	Auxiliary Services Lieutenant
<b>Cost:</b>	\$55,000	<b>Account(s):</b>	100-400-300-80405
<b>Funding Source:</b>	General Fund	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Operational Effectiveness	<b>Strategic Goal:</b>	Services & Infrastructure

**PROJECT SUMMARY****Asset Description:**

Squad 660 is a 2017 Ford Interceptor SUV (Explorer) assigned to the Patrol Division. **Replacement was scheduled for Stub Year 2020 but was deferred.**

**Squad 660 Replacement Recommendation:**

As part of the annual budget process, staff conducts a detailed qualitative and quantitative review of fleet vehicles; repair and condition data is provided by the Public Works fleet division. Factors included in this analysis are mechanical condition of each vehicle, mileage, repair history, potential reassignment of vehicles to different functional areas, or disposal of vehicles that have reached their age and mileage thresholds. The established replacement cycle for patrol vehicles is four years in service or 100,000 miles, because as pursuit rated vehicles they are driven under unusual and sometimes extreme performance and weather conditions. Also, patrol vehicles accrue significant idle time which creates additional stress on engine components. As such, the potential for failure in the engine and drivetrain increases as patrol vehicles approach these thresholds, as do the repair costs over and above preventive maintenance. Due to comprehensive preventive maintenance provided by Public Works mechanics, patrol vehicles approaching the thresholds retain relatively high trade values, which subsidizes replacement costs rather than potential repair costs if the vehicle remained in the fleet.



Based on the comprehensive preventive maintenance provided by Public Works mechanics, staff has determined that while this patrol vehicle is approaching the mileage threshold for patrol vehicles it remains a useful vehicle as a Public Safety administrative vehicle. The established replacement cycle for administrative vehicles is six years in service or 100,000 miles. While administrative vehicles are pursuit rated vehicles, they are less likely to be driven under performance conditions. Therefore, staff recommends that the current patrol squad 660 be replaced with a new 2021 Ford Interceptor SUV (Explorer). Rather than being used as a trade-in, the current squad 660 will be re-purposed and replace administrative squad 656, which will be traded in. Squad 656 is a 2013 Ford Taurus assigned to the Deputy Chief in the Police Division.

Repurposing of Squad 660 is recommended based on the following reasons:

- Squad 660 has been heavily used as a patrol vehicle and will have well over 100,000 miles at the time it is repurposed as an administrative vehicle
- To avoid potential mechanical failures and unexpected maintenance costs and increased fuel costs associated with higher mileage patrol vehicles, staff believes that squad 660 can be a safe and reliable administrative vehicle for 2-4 additional years.
- This replacement option meets the service needs of the public and budgetary and operational needs of the Village

Staff is recommending replacement of squad 660 with a 2021 Ford Interceptor SUV (Explorer). The Explorer has been a reliable patrol vehicle for the Public Safety Department for many years. It has appropriate storage capacity for required equipment carried by public safety officers, which includes structural firefighting personal protection, mobile computer systems, radios, firearms and emergency medical services equipment. A hybrid option will be available for the first time in pursuit-rated vehicles in 2021. Staff will analyze the appropriateness of the hybrid option for Village use.

The table below provides recent maintenance history and projected costs for vehicle 660.

Vehicle	#660 - 2017 Ford Explorer			In Service Date	4/1/2017	
Purchase Price	\$26,787	Current Value	\$5,000	Replacement Price	\$35,259 (vehicle only)	
Total Repair Costs	\$6,284	Total P&M Costs	\$2,570	Miles	98,000	
Description	Patrol Vehicle					
Last 5 Years	2016	2017	2018	2019	2020	Total
P&M Costs	***	\$496	\$1,061	\$593	\$331	\$2,481
Repair Costs	***	\$1,194	\$3,297	\$502	\$1,177	\$6,170
Projected 5 Years	2021	2022	2023	2024	2025	Total
P&M Costs	\$620	\$620	***	***	***	\$1,240
Repair Costs	\$1,543	\$1,543	***	***	***	\$3,086
Projected Repairs	Avg. P&M Costs	Avg. P&M Costs				
	Avg. Repair Costs	Avg. Repair Costs				

**Squad 656 Replacement Recommendation:**

Replacement of Squad 656 is recommended based on the following reasons:

- The water pump failed and was replaced, requiring specialized tools and training. The engine compartment was dismantled to accommodate the repairs, so the vehicle was out of service for three months.
- The trunk area is prone to chronic water leaks, resulting in mold in the trunk compartment.
- Recurring electrical system failures, including component failure and battery failure.
- Brake system requiring a master cylinder replacement.

Staff is recommending this vehicle be *traded in and it be replaced with the current Squad 660*, a 2017 Ford Interceptor SUV (Explorer). The larger vehicle will be far more functional as a command vehicle for large scale police incidents. At time of replacement, squad 656 will have been in service for over eight years.



The table below provides recent maintenance history and projected costs for vehicle 656.

Vehicle	#656 - 2013 Ford Taurus			In Service Date	5/1/2012	
Purchase Price	\$23,284	Current Value	\$2,000	Replacement Price	\$0	
Total Repair Costs	\$13,584	Total P&M Costs	\$2,184	Miles	80,200	
Description	Deputy Chief Vehicle					
Last 5 Years	2016	2017	2018	2019	2020	Total
P&M Costs	\$401	\$165	\$284	\$234	\$178	\$1,262
Repair Costs	\$1,096	\$2,048	\$2,479	\$5,184	\$1,137	\$11,944
Projected 5 Years	2021	2022	2023	2024	2024	Total
P&M Costs	\$252	\$252	***	***	***	\$504
Repair Costs	\$4,889	\$2,389	***	***	***	\$7,278
Projected Repairs	Avg. P&M Costs	Avg. P&M Costs				
	Avg. Repair Costs	Avg. Repair Costs				
	Struts					
	Master Cylinder					

**Strategic Plan:**

This project is related to the strategic priority of Operational Effectiveness. The reassignment of a patrol vehicle in lieu of purchasing a new vehicle satisfies the Financial Sustainability strategic priority. The reassigned patrol vehicle will provide a reliable and mechanically sound pursuit-rated vehicle, which is relied upon for safe administrative operations and service delivery. Proactive Infrastructure Replacement is consistent with an established goal to anticipate and reduce the likelihood of breakdown for high-mileage vehicles used in police patrol.

<b>Segment:</b>	N/A
<b>Replacement of:</b>	Squad 660
<b>Expected useful life:</b>	4 years



## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Project Name:</b>	<b>Sidewalk Tractor – Unit #54</b>	<b>Project Type:</b>	Vehicle
		<b>Project</b>	
<b>Department:</b>	Public Works	<b>Manager:</b>	General Superintendent
<b>Cost:</b>	\$80,000	<b>Account(s):</b>	100-300-250-80205
<b>Funding Source:</b>	General Fund	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Operational Effectiveness	<b>Strategic Goal:</b>	Services & Infrastructure

**PROJECT SUMMARY****Asset Description:**

The Sidewalk Tractor Unit #54 is one of three vehicles utilized during snow & ice control operations to clear Village sidewalks.

**Replacement Recommendation:**

The existing unit #54 was purchased in 2001 and has 1,821 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 #54 is recommended based on the following:

- Snow blower carriage requires a complete rebuild
- Snow blower requires a partial rebuild
- Vehicle needs new tires
- Engine is showing significant wear due to age



Public Works operations will be rolling out a sidewalk snow removal pilot program that will reduce the overall scope of this service. Snow removal efforts will focus on main thoroughfares, connecting routes to the downtown and around schools. The pilot program will require a minimum of two functioning machines, but staff recommends three to ensure efficient operations. This piece of equipment may or may not be replaced this budget year but if it is not it will require replacement in CY2022. All repairs are challenging due to the age of this vehicle. Replacement parts are hard to find and, in some cases, non-existent and need to be fabricated. Staff's recommendation is to replace this vehicle with a unit similar to unit #56 which is an Avant 750 Series Tractor. This vehicle is more versatile than a traditional sidewalk tractor in that it can be used outside of the winter season to move material in confined work areas. Sidewalk snow removal requires three working machines to accomplish the modified sidewalk snow removal plan. Currently the department has two fully functioning machines and one that can only be used as a drag plow due to the fact that the snow blower is inoperable.

The table below provides recent maintenance history and projected costs for this vehicle.

Vehicle	#54 - 2001 Holder C9700 Tractor			In Service Date	1/10/2001	
Purchase Price	\$60,350	Current Value	\$9,000	Replacement Price	\$80,000	
Total Repair Costs	\$27,361	Total P&M Costs	\$3,516	Hours	1,821	
Description	Sidewalk Tractor					
Last 5 Years	2016	2017	2018	2019	2020	Total
P&M Costs	\$217	\$188	\$0	\$512	\$0	\$917
Repair Costs	\$2,859	\$1,187	\$179	\$1,263	\$471	\$5,959
Projected 5 Years	2021	2022	2023	2024	2025	Total
P&M Costs	\$183	\$183	***	***	***	\$366
Repair Costs	\$20,192	\$1,200	***	***	***	\$21,392
Projected Repairs	Blower Carriage					
	Blower					
	Tires					
	Engine Rebuild					

**Strategic Plan:**

Replacement of a Sidewalk Tractor 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:** Sidewalk Tractor – Unit #54  
**Expected useful life:** 15 years



## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Sanitary Sewer Improvements – Dell/Longwood Force Main Engineering</b>			
<b>Project Name:</b>	Engineering	<b>Project Type:</b>	Sanitary Sewer
<b>Department:</b>	Public Works	<b>Project Manager:</b>	Civil Engineer
<b>Cost:</b>	\$75,000	<b>Account(s):</b>	100-300-200-80610
<b>Funding Source:</b>	General Fund	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Infrastructure Replacement	<b>Strategic Goal:</b>	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. One of the lift stations is located at the south end of Longwood Avenue which functions to collect the gravity sewer flow from a large sanitary sewer collection system to the south and lifts (pumps) it up to Longwood Avenue where it flows by gravity north to the MWRD interceptor on Hazel Avenue. The sanitary sewer system serving properties on Sunrise Circle, Surfside Place, Lakeside Terrace and Dell Place drains to the Longwood Avenue lift station through over 800 feet of sanitary sewer main located in the bottom of a private ravine. This pipe is more than 75 years old and in poor condition. Planning for the extremely challenging but necessary replacement of this pipe in the next year or two warrants an evaluation of the entire system to see if alternative options should be considered.

**Replacement Recommendation:**

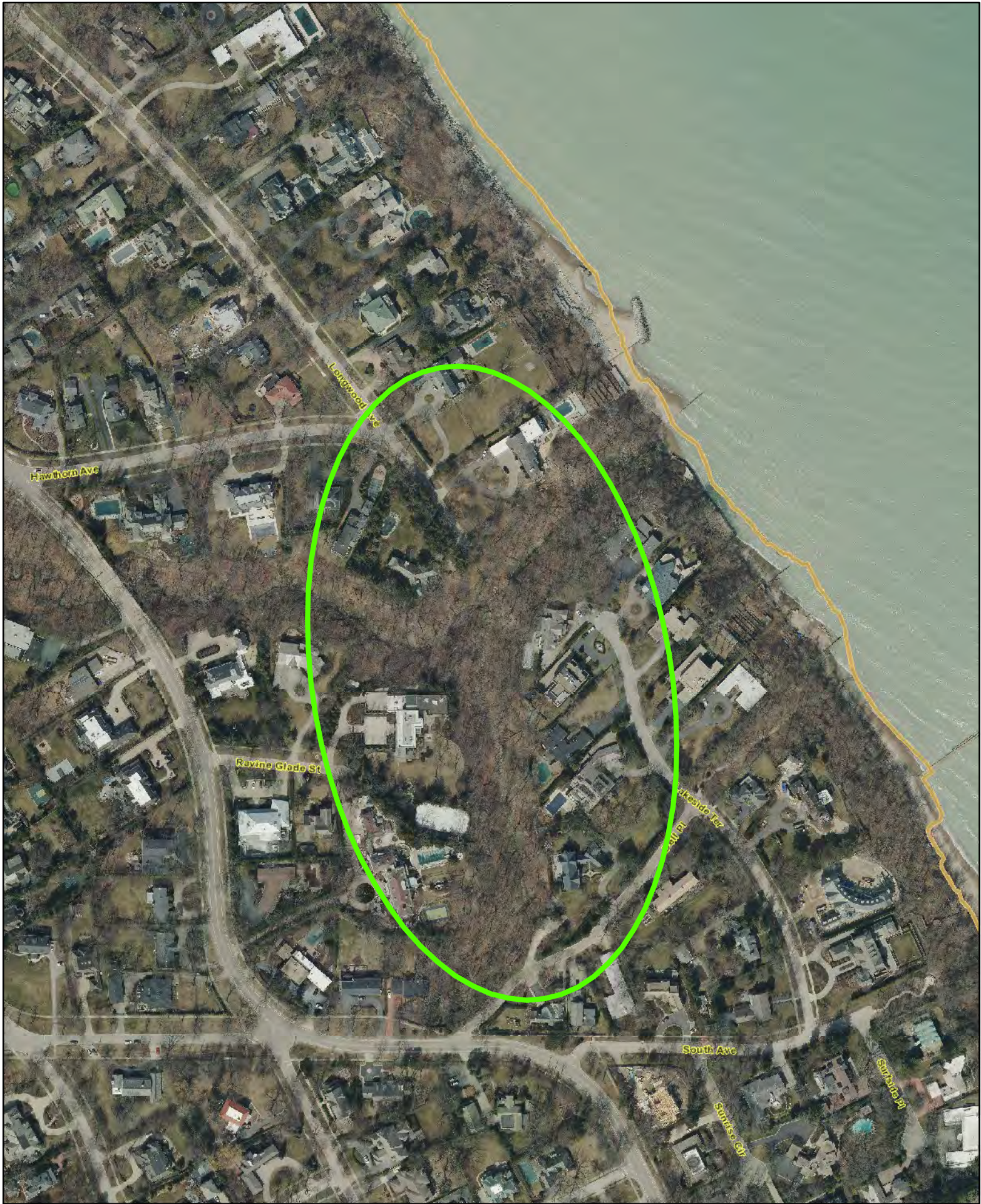
A comprehensive engineering review and analysis of the sanitary sewer tributary area to the Longwood Avenue lift station will include field survey and confirmation of existing conditions and consideration of alternate routes with estimated construction costs; as well as permitting requirements. The final engineering design selection will provide the Village with a budget estimate for the recommended infrastructure improvements to be included in the CIP next year.

**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:** Longwood Ave Sanitary Sewer Lift Station System - Engineering  
**Replacement of:** N/A  
**Expected useful life:** N/A





## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Project Name:</b>	<b>Sanitary Sewer Rehab-IICP (Area 2)</b>	<b>Project Type:</b>	Sanitary Sewer
<b>Department:</b>	Public Works	<b>Project Manager:</b>	Civil Engineer
<b>Cost:</b>	\$325,000	<b>Account(s):</b>	100-300-200-80610
<b>Funding Source:</b>	General Fund	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Infrastructure Replacement	<b>Strategic Goal:</b>	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 target an initial priority area (Area 1) and perform detailed condition assessment investigations. Based on the comprehensive investigative efforts and condition assessment, defects within the sanitary sewer collection system were identified, and the results were used to implement rehabilitation/improvements which were completed in 2018 and 2019. The improvements included sanitary sewer point repairs, sewer main lining and sanitary sewer manhole rehabilitation. The budget for Calendar Year 2021 continues the condition assessment of the prioritized target Area 2, which began in Stub Year 2020, and will begin implementation of rehabilitation/improvements.

The MWRD IICP program is ongoing and will require the Village to evaluate 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 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:** Sanitary sewer main and manholes in IICP targeted priority area  
**Replacement of:** Sanitary sewer pipe and manholes  
**Expected useful life:** 40 years





## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Project Name:</b>	Residential Sidewalks	<b>Project Type:</b>	Sidewalks
<b>Department:</b>	Public Works	<b>Project Manager:</b>	Civil Engineer
<b>Cost:</b>	\$200,000	<b>Account(s):</b>	100-300-250-80805
<b>Funding Source:</b>	General Fund	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Infrastructure Replacement	<b>Strategic Goal:</b>	Services & Infrastructure

## PROJECT SUMMARY

**Asset Description:**

The Village maintains over 73 miles of public sidewalk throughout the community. Each year, the Village assesses the condition of residential sidewalks and replaces them based on the structural condition of the concrete (cracking, spalling or deterioration), heaved or excessive sloping due to tree roots and poor drainage. The primary goal of the program is to maintain a safe and functional pedestrian sidewalk system. **This project was scheduled for Stub Year 2020 but was reduced by 50%.**

**Replacement Recommendation:**

The residential sidewalk replacement program in the Village is managed through dividing the sidewalk system into three zones with each zone 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 reviewing the program to provide a more comprehensive needs evaluation – including replacement of cracked or broken sidewalk squares, alternative options for removing trip hazards (i.e., grinding or cutting) and installation of new sidewalk to connect gaps in the existing network. In 2021 the focus will return to replacing deficient existing sidewalk in Area 3.

**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 and encourage more pedestrian/cyclist activity, it supports the Village's value of environmental sustainability.

<b>Segment:</b>	Identified segments in existing sidewalk system
<b>Replacement of:</b>	Residential sidewalk
<b>Expected useful life:</b>	40 years





<b>Project Name:</b>	<b>Storm Sewer Drainage Improvements</b>	<b>Project Type:</b>	Storm Sewer
<b>Department:</b>	Public Works	<b>Project Coordinator:</b>	Civil Engineer
<b>Cost:</b>	\$150,000	<b>Account(s):</b>	100-300-200-80610
<b>Funding Source:</b>	General Fund	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Infrastructure Replacement	<b>Strategic Goal:</b>	Services & Infrastructure

## PROJECT SUMMARY

### Asset Description:

The Village's storm sewer system includes 70 miles of storm sewer pipe that convey storm water through two primary drainage basins that outlet the western half of the Village to the east diversion ditch and the eastern half of the Village to Lake Michigan. Significant storm water improvements have been completed over the last 30 years to address localized and recurring street and right-of-way flooding throughout the Village. Other identified storm water improvements target critical outfall pipes and structures in both drainage basins. Additional engineering study is required to evaluate remaining localized areas in the Village where storm sewer capacity issues remain. **This project was scheduled for Stub Year 2020 but was reduced by 50%.**

### Replacement Recommendation:

The Calendar Year 2021 budget includes funds for construction of storm sewer improvements in the intersection of Sunset Lane and Vernon Avenue to reduce roadway flooding on Sunset Lane to the west. This improvement was identified through an engineering evaluation of the drainage sub-basin area completed in 2020.

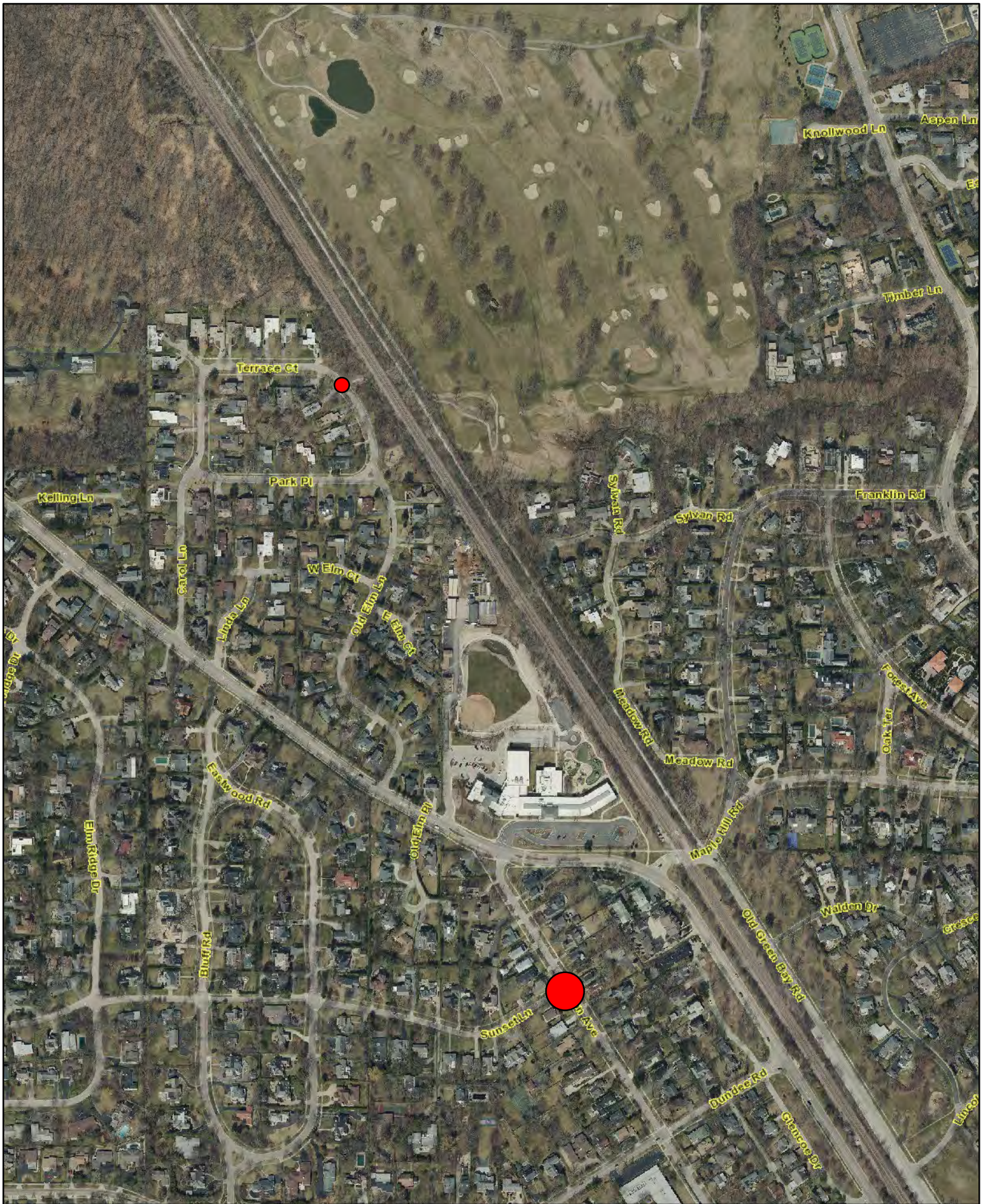
Also included are funds for construction of the Terrace Court storm water pump station designed to relieve private property flooding resulting from tailwater conditions in the Village's storm sewer outfall during extremely heavy rainfall events.

### Strategic Plan:

The completion of the proposed storm sewer 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:** Intersection of Sunset Lane & Vernon Avenue; Terrace Court Storm Sewer Outfall  
**Replacement of:** Storm sewer  
**Expected useful life:** 40-50 years





## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Project Name:</b>	<b>2-1/2 Ton Truck — Unit #41 Chassis, Dump Body, Salter and Plow</b>	<b>Project Type:</b>	Vehicle
<b>Department:</b>	Public Works	<b>Project Manager:</b>	General Superintendent
<b>Cost:</b>	\$200,000	<b>Account(s):</b>	100-300-250-80405
<b>Funding Source:</b>	General Fund	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Operational Effectiveness	<b>Strategic Goal:</b>	Services & Infrastructure

## PROJECT SUMMARY

**Asset Description:**

The 2-1/2-ton Public Works dump truck (Unit #41) is dual axle heavy-duty truck. This truck is 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 snowplow & salt spreader and used on the main arterial route. This vehicle 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 2004 and has 6,729 engine hours (Miles Conversion = 201,870). 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 #41 is recommended at this time based on the following:

- Chassis is deteriorating
  - Cab floor is rotting away and has been patched
- The engine is reaching end of useful life – showing wear in performance
  - Loss of cylinder compression (blow bye)
  - Turnover issues when starting engine
- Suspension system is showing significant wear
  - Rear leaf springs and supporting hardware
  - Front leaf springs and supporting hardware
    - Vehicle has a lean to its left side
- Hydraulic system is original and showing wear
  - Would be extremely difficult to replace – manufacturer is no longer in business
- Plow and salter system
  - Dated and difficult to obtain repair parts



This vehicle was recommended for replacement in CY 2024 but has been moved up due to accelerated wear and tear as noted above. Significant upgrades to this vehicle were planned for Stub Year 2020 but were deferred. To ensure operational efficiency this vehicle should be replaced during the CY 2021 budget. The risk of breakdown is high which will result in vehicle downtime that will have a negative effect on operations especially during snow and ice control. If this vehicle is not replaced in the CY 2021 budget and pushed to CY 2022 the Fleet Division will be shouldered with trying to keep this vehicle operational for two more winter seasons. To date, the Fleet

Division has done an excellent job in keeping this vehicle operational for such a long time. The existing vehicle will be replaced with a six-wheeler chassis, stationary stainless-steel dump body, stainless-steel salter and snowplow. Consideration will be given on whether to swap the existing stainless-steel dump body on Unit #41 to replace steel dump body on Unit #20, trade-in on new purchase or re-mount on new chassis based on which scenario is more cost effective.

The table below provides recent maintenance history and projected costs for this vehicle.

Vehicle	#41 - 2004 2 1/2 Ton Dump Truck			In Service Date	1/20/2004	
Purchase Price	\$91,925	Current Value	\$10,000	Replacement Price	\$200,000	
Total Repair Costs	\$87,475	Total P&M Costs	\$15,707	Hours	6,729	
Description	2 1/2 Dump Truck used by all Public Works Divisions					
Last 5 Years	2016	2017	2018	2019	2020	Total
P&M Costs	\$725	\$844	\$1,029	\$1,397	\$547	\$4,542
Repair Costs	\$6,906	\$2,063	\$5,016	\$8,320	\$12,761	\$35,066
Projected 5 Years	2021	2022	2023	2024	2025	Total
P&M Costs	\$908	\$908	***	***	***	\$1,816
Repair Costs	\$30,000	\$15,000	***	***	***	\$45,000
Projected Repairs	Engine rebuild	Suspension				
	Salter - difficult to source parts	Plow				
		Salter - difficult to source parts				
	Frame and body					
		Frame and body				

**Strategic Plan:**

Replacement 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:** Components of existing 2-1/2 ton truck - Unit #41: Chassis, Dump body, Salter and Plow

**Expected useful life:** 15 years



<b>Project Name:</b>	<b>Sewer Vac Truck – Unit #25</b>	<b>Project Type:</b>	Vehicle
<b>Department:</b>	Public Works	<b>Project Manager:</b>	General Superintendent
<b>Cost:</b>	\$433,000	<b>Account(s):</b>	100-300-200-80405
<b>Funding Source:</b>	General Fund	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Operational Effectiveness	<b>Strategic Goal:</b>	Services & Infrastructure

## PROJECT SUMMARY

### Asset Description:

The Public Works Sewer Vac truck (Unit #25) is a critical and necessary piece of equipment used to maintain the Village's storm and sanitary sewer systems. It is used daily to clean manhole structures and pipe and is occasionally used to hydro-excavate utility repairs (excavation of soils using water and suction). **Replacement was scheduled for Stub Year 2020 but was deferred.**

### Replacement Recommendation:

The existing sewer vac truck was purchased in 2009 and has 6,742 front engine hours and 2,139 rear 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 25 is recommended based on the following:

- Dump body and tailgate has extensive corrosion and will require replacement
- Impeller housing has extensive corrosion and will require replacement
- Vehicle is experiencing “ghost” electrical issues that staff and manufacturer are unable to diagnose
- Rear motor transmission, chassis suspension, rodler carriage and steering gear box are showing signs of wear
- Fleet Division estimates \$80,000 in needed repairs over the next two years

The current unit #25 is manufactured by Vac All and has dual International engines, one that powers the vehicle drive train and rodler attachment, the other that powers the vacuum system. A dual engine system requires a large chassis to house all the components which makes for a heavy vehicle and the extended chassis length needs significant space on the streets to navigate safely. Public Works staff has researched design

alternatives that will provide a smaller, lighter weight vehicle that uses a single engine to power the drive train, rodler and vacuum system. Demonstrations will be conducted by two or three manufacturers to provide staff with a broad view of what the market can offer including attachment options to improve operational efficiency. Based on the results of the demonstrations a comprehensive Request for Proposal (RFP) will be issued for the purchase of the new sewer vac.



The table below provides recent maintenance history and projected costs for this vehicle.

Vehicle	#25 - 2009 Sewer Vac			In Service Date	7/15/2010	
Purchase Price	\$303,404	Current Value	\$60,000	Replacement Price	\$433,000	
Total Repair Costs	\$127,933	Total P&M Costs	\$19,334	Miles/Hours	192,960/Front Eng. 6,432 - Rear Eng. 2,139	
Description	Sewer Division Vehicle used by 3 of 5 Public Works divisions					
Last 5 Years	2016	2017	2018	2019	2020	Total
P&M Costs	\$1,428	\$1,162	\$1,930	\$1,387	\$557	\$6,464
Repair Costs	\$10,963	\$9,188	\$17,121	\$6,813	\$32,555	\$76,640
Projected 5 Years	2021	2022	2023	2024	2024	Total
P&M Costs	\$1,293	\$1,293	***	***	***	\$2,586
Repair Costs	\$55,000	\$25,000	***	***	***	\$80,000
Projected Repairs	Impellar Housing	Replace PTO's				
	Water Pump	Front Engine Rebuild				
	Rear Motor Trans	Steering box				
	Rodder Carriage Rebuild					

**Strategic Plan:**

Replacement of the Sewer Vac truck 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:** Sewer Vac Truck – Unit #25

**Expected useful life:** 10 to 15 years



<b>Project Name:</b>	<b>Safe Routes to Schools Routes Infrastructure Improvements</b>	<b>Project Type:</b>	Streets
<b>Department:</b>	Public Works	<b>Project Manager:</b>	Civil Engineer
<b>Cost:</b>	\$120,000	<b>Account(s):</b>	100-300-250-80705
<b>Funding Source:</b>	General Fund ( <i>State Grant Reimbursement</i> )	<b>Fund(s):</b>	General
<b>Strategic Priority:</b>	Infrastructure Replacement	<b>Strategic Goal:</b>	Services & Infrastructure

## PROJECT SUMMARY

### Asset Description:

The Village maintains over 73 miles of public sidewalk throughout the community. Within the sidewalk networks are priority pedestrian crossings around the schools and park district facilities. Improvements to specific pedestrian crossing locations on streets with higher traffic volumes and speed limits warrant additional attention. **This project was scheduled for Stub Year 2020 but was delayed due to State of Illinois grant management timelines.**

### Replacement Recommendation:

In late 2017, the Glencoe Sustainability Task Force spearheaded a separate committee comprised of staff and representatives from the Glencoe School District 35 and the Village of Glencoe to study pedestrian and bicycle connectivity throughout the Village. The collaborative work of this joint initiative resulted in the Village's first Active Transportation Plan (ATP). The ATP identifies potential infrastructure projects with the goal to improve walking and biking paths for people of all ages and abilities. To assist with funding some of the projects identified in the ATP, the Village and School District 35 applied for the Illinois Department of Transportation's Safe Routes to Schools (SRTS) grant. The Village was successfully awarded \$118,500 in SRTS grant funding, \$111,500 for infrastructure improvements and \$7,000 for District 35 education and communication efforts. Below is a list several of the projects identified in the ATP.



### Proposed Safe Routes to School Infrastructure Locations and Improvements

- Forest Way Drive – Re-stripe crosswalks, remove and replace curb/sidewalks, and new sidewalk installation
- Dundee Road and Forest Way Drive – Re-stripe crosswalks, widen waiting area on Southwest corner, school zone pavement markings and signs
- Dundee Road – Re-stripe crosswalks, crosswalk signs, and install rapid reflecting flashing beacon at Bluff Road
- Green Bay Road and South Avenue – Re-stripe crosswalks, school zone pavement markings, remove and replace curb/sidewalks and install rapid reflecting flashing beacon
- Green Bay Road and Harbor Street – Re-stripe crosswalks, remove and replace curb/sidewalks, school zone pavement markings and signs

**Strategic Plan:**

Installation of new sidewalks and improved pedestrian connectivity is an action item directly related to the goal of employing best practices to deliver high-quality services and maintain infrastructure that encourages more pedestrian/cyclist activity. This supports the Village's value of environmental sustainability.

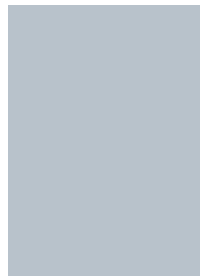
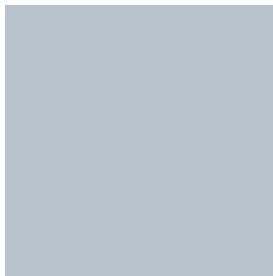
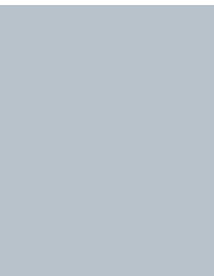
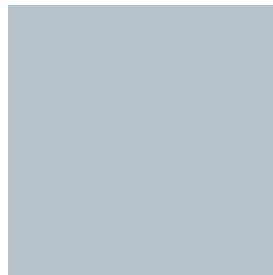
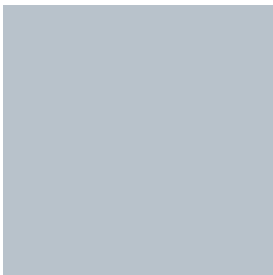
**Segment:** Targeted crossing, signage and sidewalk improvements as identified in ATP

**Replacement of:** Pedestrian crossing upgrades

**Expected useful life:** 25 years



# COMMUNITY INVESTMENT PROGRAM **WATER FUND**



## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Project Name:</b>	<b>Replace Pumps and Motors</b>	<b>Project Type:</b>	Equipment
<b>Department:</b>	Water Production	<b>Project Manager:</b>	Water Plant Superintendent
<b>Cost:</b>	\$105,000	<b>Account(s):</b>	200-300-295-80205
<b>Funding Source:</b>	Fund Balance	<b>Fund(s):</b>	Water
<b>Strategic Priority:</b>	Infrastructure Replacement	<b>Strategic Goal:</b>	Services & Infrastructure

**PROJECT SUMMARY****Asset Description:**

There are four low service (low lift) pumps that are used to bring in raw water from Lake Michigan and five high service (high lift) pumps in the Water Plant that are used in the water production process to supply finished drinking water to the community. These pumps are critical to operations to provide a reliable way to draw water into the plant for treatment and to maintain pressure and flow out to the distribution system. **A significant portion of this project was scheduled for Stub Year 2020 but was deferred.**



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 water production and distribution systems, including the pumps and motors.

**Replacement Recommendation:**

Two of the four low lift pumps and motors are used daily. They were installed in 1992 and 1996 and are nearing the end of their useful life. They are no longer capable of pumping water at their rated capacity and repair parts are no longer available. Staff recommends replacing the pumps and motors as a unit to restore pumping capacity and complement their use with the new variable frequency drives (VFD's) that were installed in FY 2020.

Two of the five high lift pumps and motors are also used daily. The motors on these pumps were installed in 1965 and the pumps were installed in 1971. The pump and motor on high lift #1 were rebuilt in the spring of 1997. High lift pump #1 is no longer capable of pumping water at its rated capacity because the impeller is worn, and the motor draws too many amps at 100% output and must be run at a reduced speed. High lift pump #2 had a new pump installed in 2012 but is not capable of pumping water at its rated capacity because the motor draws too many amps at 100% output and must be run at a reduced speed. Staff recommends replacing the pump and motor on high lift pump #1 as a unit and replacing the motor only on high lift pump #2 to restore pumping capacity. These pump upgrades will complement their use with the new VFD's that were installed in FY 2020.

**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.

<b>Segment:</b>	N/A
<b>Replacement of:</b>	Two low lift service pumps and motors Two high lift motors and one service pump
<b>Expected useful life:</b>	20 years



<b>Project Name:</b>	<b>Residential and Commercial Water Meter Replacement</b>	<b>Project Type:</b>	Equipment
<b>Department:</b>	Water Distribution	<b>Project Manager:</b>	General Superintendent/Water Plant Superintendent
<b>Cost:</b>	\$750,000	<b>Account(s):</b>	200-300-290-80515
<b>Funding Source:</b>	Water Fund/Alt. Rev. Bonds	<b>Fund(s):</b>	Water
<b>Strategic Priority:</b>	Infrastructure Replacement	<b>Strategic Goal:</b>	Services & Infrastructure

### PROJECT SUMMARY

**Asset Description:** The Calendar Year 2021 budget includes funding for the completion of the full replacement of the Village's 3,057 active water meters. This program began in Stub Year 2020 with the selection of Sensus smart water meter technology and distributor Core & Main LP to manage the installation phase. The communication technology, installed in July, will receive water meter usage data from the new water meter transceivers daily and transfer the data to the utility billing system. The individual water meter and transmitter installations started in September 2020 and is expected to be completed by March 2021. Due to the unpredictability of the COVID-19 pandemic, the installation of some water meters are expected to carry over into 2021.

Water meters are essential assets in the water distribution system monitoring accurate water consumption and revenue. The new water meter system allows for reading meters remotely through a web portal allowing for the extraction of a text file that is imported into the Villages financial software for billing. Another critically important benefit will be increased meter reading accuracy providing benefits for water revenue and regulatory monitoring requirements. The new meters will also allow residents to receive real time feedback on their water usage, potentially promoting changes in water usage behavior through greater awareness. Ultimately the new meter system will have a positive impact on revenue through accurate readings and the new rate structure.

### Replacement Recommendation:

Staff recommends the continuation of the Water Meter Replacement Project to complete the installation of all residential and commercial water meters in the Village's water utility system.

### Strategic Plan:

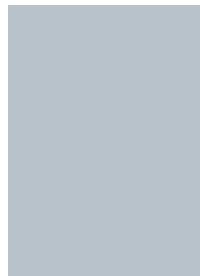
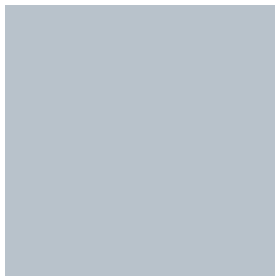
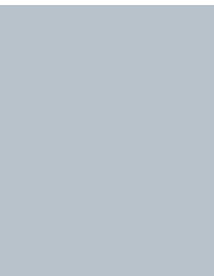
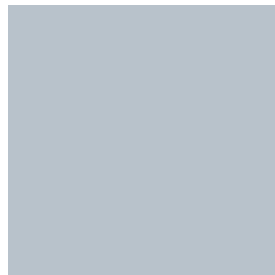
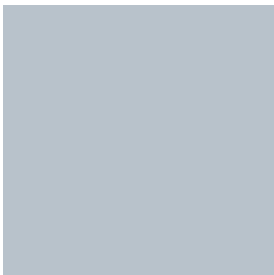
The Water Meter Replacement Project is an action item related to employing best practices to deliver high-quality services, maintain infrastructure through the evaluation of the Village's water distribution services, and supports the strategic priority of infrastructure replacement and operational effectiveness.

**Segment:** Village Wide  
**Replacement of:** Current Residential and Commercial Water Meters  
**Expected useful life:** 20 Years



COMMUNITY INVESTMENT PROGRAM

# MOTOR FUEL TAX FUND



## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Project Name:</b>	Traffic Signal Controller Modifications	<b>Project Type:</b>	Equipment
<b>Department:</b>	Public Works	<b>Project Manager:</b>	Civil Engineer
<b>Cost:</b>	\$55,000	<b>Account(s):</b>	140-300-250-80715
<b>Funding Source:</b>	Motor Fuel Tax Fund	<b>Fund(s):</b>	Motor Fuel Tax Fund
<b>Strategic Priority:</b>	Infrastructure Replacement	<b>Strategic Goal:</b>	Services & Infrastructure

**PROJECT SUMMARY****Asset Description:**

There are four (4) intersections in the Village that are equipped with traffic signals and are under the jurisdiction of the Village. The Village contracts with an electrical contractor for preventative maintenance and repair of all of the traffic signal equipment. Two of those intersections are Park Avenue and Green Bay Road and Harbor Street and Green Bay Road. The traffic signals at each of these locations are interconnected with the Union Pacific Railroad (UP) grade crossing equipment, and as such are under the review authority of the Illinois Commerce Commission (ICC). Following the last joint inspection of these two signalized intersections with the ICC, UP and the Village, some system improvements were recommended. The existing traffic signal controllers were installed with the signal modernization as part of the Green Bay Road improvements in 1995. Since that time battery back-up systems and railroad preemption interlock (the connection between an activated train crossing gates and the traffic signals) have become standards on all interconnected installations. The lamping in these signals was upgraded to LED in 2018, but additional upgrades to the controllers are recommended. **A portion of this project was scheduled for Stub Year 2020 but was deferred.**

**Replacement Recommendation:**

The ICC identified equipment upgrades at both Harbor Street and Park Avenue to include new traffic controllers with railroad preemption interlock features and battery back-up systems. The Calendar Year 2021 Budget includes funds in the Motor Fuel Tax Fund for these upgrades.

**Strategic Plan:**

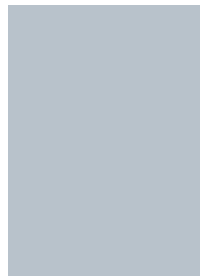
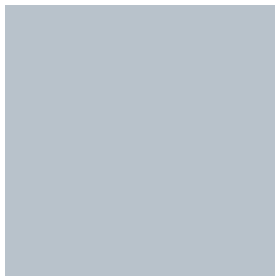
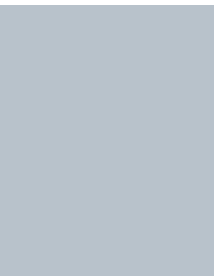
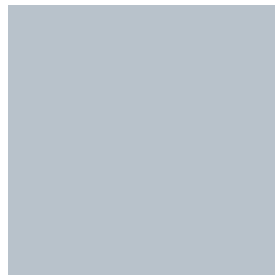
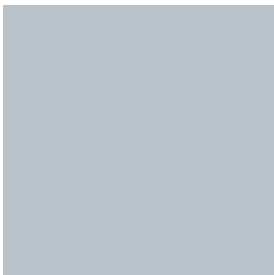
This project is an action item directly related to the goal of employing best practices to deliver high-quality services and maintain infrastructure and supports the strategic priority of infrastructure replacement.

**Segment:** Existing traffic signal controllers on Green Bay Road at Harbor Street and Park Avenue  
**Replacement of:** Signal controllers with battery back-up  
**Expected useful life:** 25 years



COMMUNITY INVESTMENT PROGRAM

# CAPITAL PROJECTS FUND



## CALENDAR YEAR 2021 COMMUNITY IMPROVEMENT PROGRAM

<b>Project Name:</b>	<b>Downtown Gateway and Wayfinding Signage Improvements</b>	<b>Project Type:</b>	Streets
<b>Department:</b>	Public Works	<b>Project Manager:</b>	General Superintendent
<b>Cost:</b>	\$155,000	<b>Account(s):</b>	130-300-000-80705
<b>Funding Source:</b>	Capital Fund, Limited Tax Bonds	<b>Fund(s):</b>	Capital Fund
<b>Strategic Priority:</b>	Commercial Vitality	<b>Strategic Goal:</b>	Economic Development

## PROJECT SUMMARY

**Asset Description:**

Downtown Gateway and Wayfinding Signage improvements was a recommendation included in the Downtown Plan approved by the Village Board in 2016. A major design element of these improvements was to unify and improve the visual nature of many of the varied types of signs located in the downtown area, and the primary purpose was to install wayfinding signage in key locations to make it easier for visitors to navigate their way to parking and public locations of interest in the community. The initial phase of wayfinding signage improvements was completed in 2020 and included vehicular directional signs, public parking and bicycle directional signs as well as three pole mounted pedestrian informational kiosk sign boxes.

**Replacement Recommendation:**

Given the availability of carryover funds from the 2019 General Obligation Limited Tax bond issuance, the additional signage included in the original design plan is included in the Calendar Year 2021 Budget. The second phase of this improvement includes downtown entry and directional signs, destination signs and the event sign at Green Bay Road and Park Avenue.

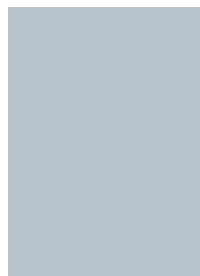
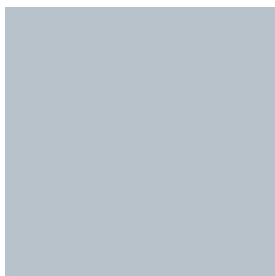
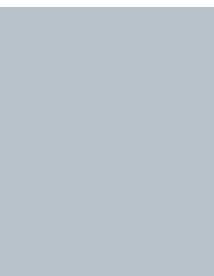
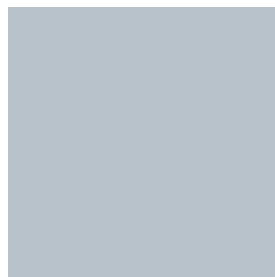
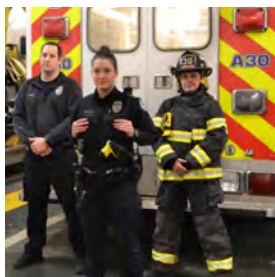
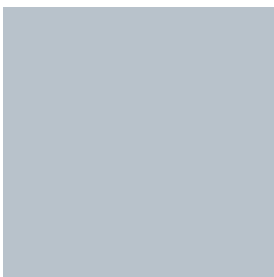
**Strategic Plan:**

The Downtown Gateway and Wayfinding Signage Improvements Project is an action item directly related to the goal of supporting economic growth through improvements to the Village's built environment in and around the downtown business district and supports the strategic goal of economic development.

**Segment:** Various locations  
**Replacement of:** N/A  
**Expected useful life:** 15-20 years for sign elements



COMMUNITY INVESTMENT PROGRAM  
**GOLF CLUB FUND**



## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Project Name:</b>	Continuous Cart Path	<b>Project Type:</b>	Continuous golf cart path construction
<b>Department:</b>	Golf Course	<b>Project Manager:</b>	Dave Arden, Golf Course Superintendent
<b>Cost:</b>	\$55,000	<b>Account(s):</b>	270-500-410-80106
<b>Funding Source:</b>	Golf Course Reserve Fund	<b>Fund(s):</b>	Upkeep, Maintenance, Repair
<b>Strategic Priority:</b>	Financial Sustainability	<b>Strategic Goal:</b>	Services & Infrastructure

**PROJECT SUMMARY****Asset Description**

The Glencoe Golf Club (GGC) has experienced two of the wettest seasons on record in 2018 and 2019. The golf course does not currently have continuous paths, as many of its competitors do, which would allow the course to remain open for power golf carts during excessively wet weather conditions. The golf course must turn away golfers who require power carts to play, and as a result, the golf course experiences revenue loss from greens fees and cart rental fees. Additionally, customers who require carts are being conditioned to patronize the competition with continuous cart paths if the weather and precipitation forecast look questionable.

Staff has conservatively calculated the estimated revenue loss in 2019 at over \$130,000 from both power cart revenue and greens fees. The Glencoe Golf Club is facing increased competition from local golf courses which are investing significant capital into golf course renovations, new clubhouse construction, improved practice facilities and the addition of continuous cart paths. The Glencoe Golf Club views the addition of continuous cart paths not only as a tool to drive additional revenue through the club but also as a necessity to stay viable in a very competitive environment. Staff estimates that during an *average* year of rainfall, the golf course experiences approximately 18 days when conditions would permit the use of power carts if continuous cart paths were available. Staff conservatively calculated ROI based on being open with power carts on these 18 days the positive revenue would be realized in just two years of full operation.



The continuous cart path project was approved for implementation in SY 2020 however due to the uncertainty of the COVID-19 pandemic staff halted the engagement of an outside service provider to complete the work and took on a portion of the project in house. The maintenance department was able to construct continuous cart paths on three holes, an additional hole is slated for completion in October, utilizing the GGC staff and equipment. Shifting the work to in house staff has delayed the full completion of the project, however, there were significant cost savings and less damage to the golf course that comes with outside services utilizing industrial sized equipment. The Community Improvement Plan for Calendar Year 2021 includes the construction of continuous cart paths on four additional holes, with the work scheduled to be completed in house. The lease of a GPS system for the power cart fleet is also a component of this project.

The lease of a GPS system for the cart fleet is also necessary with the construction of continuous cart paths to monitor power cart usage. This GPS system has the option to utilize Geofencing to keep power carts on paths during restricted use days to prevent any damage to the golf course. Other features of the GPS system include managing the golf cart rotation, accurately enforcing the pace of play policy and tracking the location of the power carts at all times. Until recently, GPS pricing has been extremely cost prohibitive to the golf course operation. Staff

has identified a local GPS provider that offers a product at one third of the price of other GPS systems.

#### **Replacement Recommendation:**

The Glencoe Golf Club currently has cart paths adjacent to the tee and green areas but not in between these areas linking the holes. The project will focus on connecting these points on holes #3, #4, #5 and #8 with approximately 3,400 linear feet of newly constructed cart paths. The estimate includes the following:

- Excavate approximately 6" of existing turf/soil and haul to an on-site dump
- Furnish and install 4" of CA-6 type stone and vibratory roll for compaction
- Furnish and install 2" of premium trail mix and vibratory roll for compaction
- Tractor, box blade and landscape rake utilized to shape spoils on the property

A significant cost savings will be recognized by keeping the "spoils" on property and utilizing the fill to build up and berm existing areas on the golf course and practice facility instead of hauling it away off site. The additional landscape and elevational features created by the spoils will increase habitat for plants and animals who utilize the course as their home as well as increase aesthetics for both homeowners along Westley Road as well as those who utilize the golf course.

#### **Strategic Plan:**

Identifying critical replacement/rehab projects for Village-owned facilities in that it will provide the opportunity to generate additional revenue and allow for improved course conditions for the growing number of Village residents who utilize the golf course. The less frequently the golf course is shut down due to heavy rain events will have a direct positive impact to the bottom line. This initiative supports the strategic priority of infrastructure replacement and operational effectiveness.

**Segment:** N/A

**Addition of:** Continuous gravel cart paths and the lease of a GPS system.

**Expected useful life:** The expected useful life of the cart paths is indefinite with some annual maintenance and upkeep estimated to not exceed \$2,000 per year. The additional revenue generated, and improved course conditions have been calculated by staff and are conservatively estimated to pay off this project in just over two years based on average weather patterns.



## CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

<b>Project Name:</b>	<b>Driving Range Tee Expansion</b>	<b>Project Type:</b>	Golf Course Improvement
<b>Department:</b>	Golf Course	<b>Project Manager:</b>	Dave Arden, Golf Course Superintendent
<b>Cost:</b>	\$348,000	<b>Account(s):</b>	270-500-410-80106
<b>Funding Source:</b>	Golf Course Reserve Fund	<b>Fund(s):</b>	Golf Club Fund
<b>Strategic Priority:</b>	Financial Sustainability	<b>Strategic Goal:</b>	Services & Infrastructure

**PROJECT SUMMARY****Asset Description**

The Glencoe Golf Club (GGC) offers golfers one of the best practice facilities and driving ranges of any public golf facility on the north shore. The driving range currently offers 20 hitting stalls on all grass tees which is ideal for practicing with irons and wedges. Unfortunately, due to the location and limited footprint of the driving range, patrons are limited to hitting irons only and drivers/woods are prohibited.

Over the last 13 years the GGC has made modifications to the range in an effort to reduce errant golf balls. These modifications have included the installation of five-foot netting adjacent to Westley Road, the addition of target greens and tee targets, restricting range ball sales to the pro shop and the increase of staff supervision of patrons utilizing the range. It is our impression that these progressive steps have reduced the potential for errant balls leaving the practice area; but have not solved the problem. The neighbors on Westley Road continue to encounter negative experiences with errant iron shots on their properties.

In addition to improving the overall safety and aesthetics for our neighbors, the golf course is also at a competitive disadvantage to area courses that allow its patrons to hit drivers and other woods. Courses in Wilmette, Winnetka, Deerfield, and Sportsman's all offer a restriction-free practice area which puts GGC at a disadvantage due to the majority of golfers who play and/or practice and choose their practice locations based on being able to hit their driver and other woods. The driving range currently averages \$65,000 annually and staff is forecasting that a full use range would more than double that amount in its first year of use. Competing courses with full use ranges that contribute significantly to their annual budgets, ranging from \$120,000 to \$250,000.;

Staff has been evaluating historical revenue numbers and considering the impact on the balance sheet from the new clubhouse project. In order to comfortably absorb a debt payment structure of a future bond issuance, an enhanced source of revenue would be essential prior to starting the clubhouse portion of the project. Although there is incremental revenue anticipated after the new clubhouse is built, the driving range renovation is a facet of the project that can be completed prior to construction.

**Replacement Recommendation:**

The GGC has had ongoing conversations with the neighbors on Westley Road as it relates to installing adequate height netting and have previously received some negative feedback. The GGC explored options for moving the driving range to an alternate location through a feasibility study conducted in 2010. It was determined that the concept of moving the range was not feasible due to the exorbitant costs of relocating golf holes, the revenue loss from construction and the negative implications that it would have on the design of the golf course.

The GGC does recognize that the height of the netting will come with aesthetic implications for the neighbors and have been working with a golf course architect to minimize any negative impact. Initial discussions with the architect to enhance the netting installation include; berming along Westley Road, significant landscaping on top of the berm and camouflaging the netting poles by having them align with the telephone poles that are currently in front of the houses. Additional benefits from the project will include creating a sledding hill at the back of the range and possibly creating a walking path adjacent to the netting on Westley Road, as there is currently no pedestrian pathway on Westley. A zoning variation would also be necessary.

A portion of the GGC's long term capital plan includes the installation of appropriate height protective netting which would allow for full use of the range and would prevent errant shot incidents as well as provide a new source of revenue. The driving range currently averages \$65,000 annually and staff is forecasting that a full use range would more than double that amount in its first year of use.

This project is estimated to cost \$348,000 and the capital reserve fund of the GGC would be used to fund the project. The work could start as soon as this winter depending on approvals and permitting and would not result in any revenue loss due to construction.

**Strategic Plan:**

Identifying critical replacement/rehab projects for Village-owned facilities as this project will add critical infrastructure necessary to keep neighbors and their homes safe as well as create a critical incremental revenue source for the golf course to help offset any potential bond payments.

**Segment:** N/A

**Addition of:** Golf Barrier Netting System, additional landscaping, berming, and plantings.

**Expected useful life:** The expected useful life of the barrier netting system is 20-25 years with yearly upkeep and maintenance to not exceed \$2,000 per year. The additional revenue generated by allowing driver usage has been calculated by staff are conservatively estimated to pay off this project in just over five years but will offer immediate safety benefits to our residents.

