



CALENDAR YEAR 2021

VILLAGE OF GLENCOE ANNUAL BUDGET



JANUARY 1, 2021 – DECEMBER 31, 2021



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Glencoe
Illinois**

For the Fiscal Year Beginning

March 1, 2020

Christopher P. Morill

Executive Director



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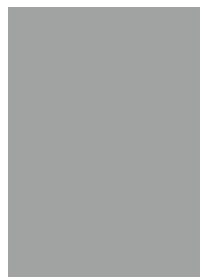
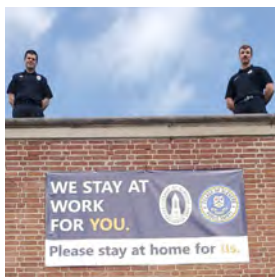
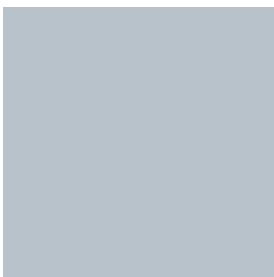
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BUDGET TRANSMITTAL MESSAGE





BUDGET TRANSMITTAL MESSAGE

January 1, 2021

To the Honorable Village President and Board of Trustees,

For your review and consideration, I present the Village of Glencoe 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, this budget transitions the Village to a calendar year-based fiscal year for the first time in its history.

Each Village budget seeks to appropriate the necessary resources toward fulfilling our basic mission of providing for the health, safety and welfare of the Village of Glencoe. The Calendar Year 2021 budget therefore uses the Village's limited resources prudently and adjusts spending to accommodate the realities of the COVID-19 pandemic on our community. Despite reductions in revenue and corresponding spending reductions, the budget ensures that exceptional service delivery remains the Village's first priority. It also provides resources for the health and welfare of our community as a whole, including our staff who provide critical service to our community every day. Resources to equip our staff to manage the changing dynamics of local government service delivery have also been incorporated into the budget. These include staff training and development, life safety equipment replacements, vital infrastructure improvements and operational enhancements. Maintaining our focus on environmental sustainability, the work of building equity and inclusion across our community and organization, enhancing transparency of government operations and use of resources, increasing and improving communications with our residents and businesses, and continued implementation of new and effective technology solutions are all part of this budget.

The process of creating a budget is unique to the times in which it is in development and the situations, circumstances, priorities and imperatives that exist during that time. Never has that been more challenging than as we commenced to develop the Calendar Year 2021 budget. The COVID-19 pandemic has dramatically reshaped the 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 this past March, only weeks after the Village's Stub Year 2020 budget took effect. Stay at home orders and other efforts to limit the spread of the virus immediately began to negatively impact economically sensitive revenues. Under the guidance of the Village Board, staff developed a modeling tool to monitor the Village's finances at the start of the pandemic to accommodate adjustments as necessary. The Village Board took decisive action early on to limit spending, ensure service delivery and promote the health and welfare of our community and organization.

The use of this information and projections, as well as trusted guidance documents (such as the Village's financial policies), financial plans and forecasts (such as our 10-year Community Improvement Program) were critically important as the Calendar Year 2021 budget was developed. Overall, this budget reflects the realities of the effects of the COVID-19 pandemic and its impact on revenues. Consequently, we remained conscious of the necessity of funding various obligations, such as pension contributions and capital investments, to ensure funding is allocated as needed. Likewise, the Village remains in an enviable position as a AAA rated community by Standard & Poor's, due in large part to our prudent financial planning and expenditure plans, which likewise remains front of mind as we steward resources on behalf of the Glencoe community.

This budget remains true to the Village's strategic priorities which have been integrated into planning and operations. These priorities include **financial sustainability, infrastructure replacement, community engagement, commercial vitality, operational effectiveness, organizational development** and **environmental sustainability**. The Strategic Plan influences the operational and day-to-day work plans of each department as well as progress toward the initiatives and efforts included in the Strategic Plan. In difficult times such as these, the guidance of the Village's strategic priorities become even more important.

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 budget. The final budget is the result of significant steps taken to review, prioritize and adjust 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 included, while working to ensure that resources were available to provide Village services as expected by our community. Overall staffing has been reduced in the General Fund (along with delays of cost of living adjustments for non-union employees), 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 any 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.

The budget culminates in this final document, but as noted above, it is really the last step in a process that lasts much of the prior fiscal year. It is a product of extensive research and consideration, followed by comprehensive discussions among staff, the Board and stakeholders. Ultimately, in advance of the start of the new budget year, the Board considers and ultimately approves the budget and associated legislation including the Village's Appropriation Ordinance to provide for the resources necessary to fund the government. This process encompasses significant investments of time and talent, resulting in the Village's most significant policy and guidance document.

Important facts about the Calendar Year 2021 Budget include the following:

- **This budget, like all budgets presented to and approved by the Village Board, is in balance.** Total expenditures equal \$29,049,420 across the Village's operational funds against overall operational fund revenues totaling \$28,187,042. The difference will utilize fund balance reserves to ensure a balanced budget.
- **In response to the COVID-19 pandemic and associated impacts, major changes were made to the Village's operating budgets to reduce spending considering anticipated reductions in revenue.** This includes the following:
 - Assumes significant reductions in economically sensitive revenues such as sales tax, building permits and others
 - Staffing has been reduced by one full-time employee (*Community Engagement Analyst in the Village Manager's Office*) and refilling of two open full-time positions (*Public Safety Officer and Maintenance Equipment Operator*) have been delayed until July 1, 2021
 - A delayed implementation (to July 1, 2021, or longer if necessary) of 2% cost of living adjustments for all non-union staff
 - Reductions across all service areas in overall operating budgets
- **This budget contributes actuarially mandated payments to all pension funds.** This includes the Police Pension Fund and Fire Pension Fund, as well as required contributions to the Illinois Municipal Retirement Fund. This year, the contribution to the Police Pension Fund has grown by \$361,574 (or 14.8%); IMRF contributions by \$92,007, an increase of 12.4%. Increases like these will continue to be a significant area of spending growth in the coming years. Early in Calendar Year 2021, the Village Board

will consider a funding plan to smooth out payments for the Police Pension Fund to seek to limit significant increases year-over-year.

- **This year, over \$3.6 million in capital and infrastructure spending is planned** and will be supported by various sources including Water Fund revenue bond proceeds, General Fund revenues, user fees and other resources, including the use of \$823,000 in General Fund Balance reserves for one-time purchases. This practice is in line with the Village's Financial Policies and all spending plan recommendations maintain minimum fund balances.
- **The budget includes an increase in the property tax levy within the limitations imposed by the Property Tax Extension Limit Law (PTELL) of approximately 2.3%, or \$271,314.** This increase is projected to have a limited impact to Glencoe residents' property tax bills – the average homeowner may see a very modest increase of approximately \$33 per \$10,000 in taxes paid. With the Village's non-home rule status, foregoing these increases to our tax cap would strip taxing authority from the Village, which could put us at risk as we face current uncertainties surrounding the COVID-19 pandemic and future unfunded mandates from the State or other unexpected, anticipated costs.
- **Water and sewer rates will increase by 8% and 5% respectively.** This is the fourth year (of 10) of planned water rate increases recommended by a 2017 study which provides necessary resources for over \$20 million in planned investments in our water distribution system (i.e. mains, meters, elevated storage). Increased sewer revenue will likewise be used to fund improvements to the Village's sanitary sewer system. These increases will also supplement costs of day-to-day operations.
- **Generally, other fees and taxes are remaining flat or increasing only slightly.** Understanding that our residents and businesses, vehicle stickers, parking fees, licensing fees and other fees are remaining flat. Some minor plan review and infrastructure impact fees are being put in place to cover Village costs.
- **While not allocated in this budget, a proposed Referendum for infrastructure replacement, if approved, will fund over \$10 million in stormwater, sanitary sewer, roadway resurfacing and sidewalk/pathway installation and replacement.** These items are outlined in the 10-year CIP and will provide significant and necessary investment in these critical components of the Village's infrastructure inventory.

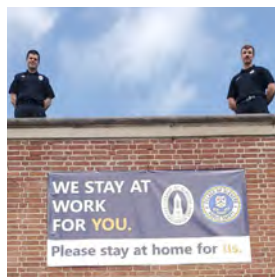
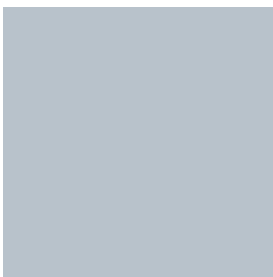
The Calendar Year 2021 budget is outlined in detail on the following pages. This document is a statement of our community's values and ensures that our community continues to receive the best, most efficient, most effective services from their Village government. The budget is also a document whose creation requires great care and diligence. I would like to express my sincere appreciation to the staff, especially the members of the Finance Department under the guidance of Finance Director Nikki Larson, for the countless hours spent developing this document. Likewise, each of our Department Heads and their respective staff members have worked exceptionally hard to bring this document to fruition. Last, but most importantly, I also sincerely thank you, the Village President and Board of Trustees, for your guidance, conscientiousness and vision in considering, discussing and approving this budget which appropriates resources for the needs of our community in these unprecedented times, times when responsible and responsible government has never been more important. This is truly a team effort, and I remain privileged and honored to be a part of this team.

Sincerely,



Philip A. Kiraly
Village Manager

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 biannual 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 funds 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.

Strategic Plan Update

The budget includes a **Strategic Plan Update**, noting staff progress on the Village's four-year strategic plan, which outlines the Board's priorities and goals.

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

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.

General Fund Revenues

The General Fund is the largest and most comprehensive operating fund of the Village. It accounts for the resources to fund public safety, most operational and maintenance aspects of Public Works (including streets, sewer forestry, planning and zoning, community development) and other general administration activities including financial management, legal support, human resources and day-to-day administration. General Fund revenues are detailed under the **General Fund Revenue Tab**.

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.

Pay Plan and Staffing Outlook

In addition to a Staffing Outlook, which provides a summary of staff's annual evaluation of staffing levels and anticipated changes for the future, the Village's Pay Plan includes compensation guidelines and salary ranges which are used for salary administration throughout the Village. The salary ranges, position titles and position classifications are the official pay plan for all employees of the Village, except the Village Manager and positions included in collective bargaining units.

Supporting Materials and Data

This section provides a series of documents, including a list of administrative staff and the Village's various boards and commissions, a historical timeline and statistical data.

Glossary of Budget Terms

The Annual Budget Document contains specialized, technical terminology and acronyms that are unique to public finance and budgeting. To assist the reader the **Glossary of Budget Terms** has been included.



Village of Glencoe
Calendar Year 2021 Budget Development Calendar
January 1, 2021 - December 31, 2021

JUNE

Action Item	Responsible	Due Date
Establish Draft Calendar Year 2021 Budget Calendar	Village Manager & Finance Department	June 5, 2020
Review Calendar Year 2021 Budget Calendar	Finance Committee	June 18, 2020
Budget Retreat for Staff	Department Heads & Deputies/Assistants	June 29, 2020
Strategic Plan Review with Staff	Department Heads & Deputies/Assistants	June 29, 2020

JULY

Action Item	Responsible	Due Date
Establish Calendar Year 2021 Budget Guidelines	Finance Committee, Village Manager, Finance	July 14, 2020
Review Calendar Year 2021 Budget Calendar	Village Manager's Report - Board Meeting	July 16, 2020
Budget Entry Available	Finance Department	July 17, 2019
Prior Year CIP Listing Provided to Departments	Finance Department	July 17, 2019

AUGUST

Action Item	Responsible	Due Date
Review Financial Policies & Financial Forecast Assumptions	Finance Committee	August 18, 2020
Review Actuarial Valuation Reports	Finance Committee	August 18, 2020
Department Budget Entry and Personnel Reports	All Departments	August 28, 2020
Department Entry of Year-End Projections	All Departments	August 28, 2020
Fee Survey Recommendations Due to Finance	All Departments	August 28, 2020

SEPTEMBER

Action Item	Responsible	Due Date
CIP Department Narratives Reviewed by Village Manager	Finance Department	September 14, 2020
Review Financial Forecast with Finance Committee	Finance Committee	September 15, 2020
Department Budget Review (including Personnel) - 1st Round	All Departments	September 18 & September 21
CIP List / Department Request Review- 1st Round	All Departments	September 18 & September 21
Fee Survey and Recommendation Review	All Departments	September 18 & September 21
Department Narratives & CIP Narratives Due	Finance Department	September 25, 2020

OCTOBER

Action Item	Responsible	Due Date
Review of Draft Budget by Departments	All Departments	October 2, 2020
Distribute Draft Budget to Village Board	Finance Department	October 6, 2020
Draft Calendar Year 2021 Budget Document Presentation	Budget Workshop/All Departments	October 13, 2020
Review Draft CIP	Budget Workshop/All Departments	October 13, 2020
Review Staffing Analysis & Personnel Budget	Budget Workshop/All Departments	October 13, 2020
Review Draft 2020 Property Tax Levy	Budget Workshop/Finance Department	October 13, 2020
Review Fee Recommendations	Budget Workshop/All Departments	October 13, 2020

NOVEMBER

Action Item	Responsible	Due Date
Presentation of Calendar Year 2021 Budget	Village Board	November 19, 2020
2020 Property Tax Levy Hearing	Village Board	November 19, 2020

DECEMBER

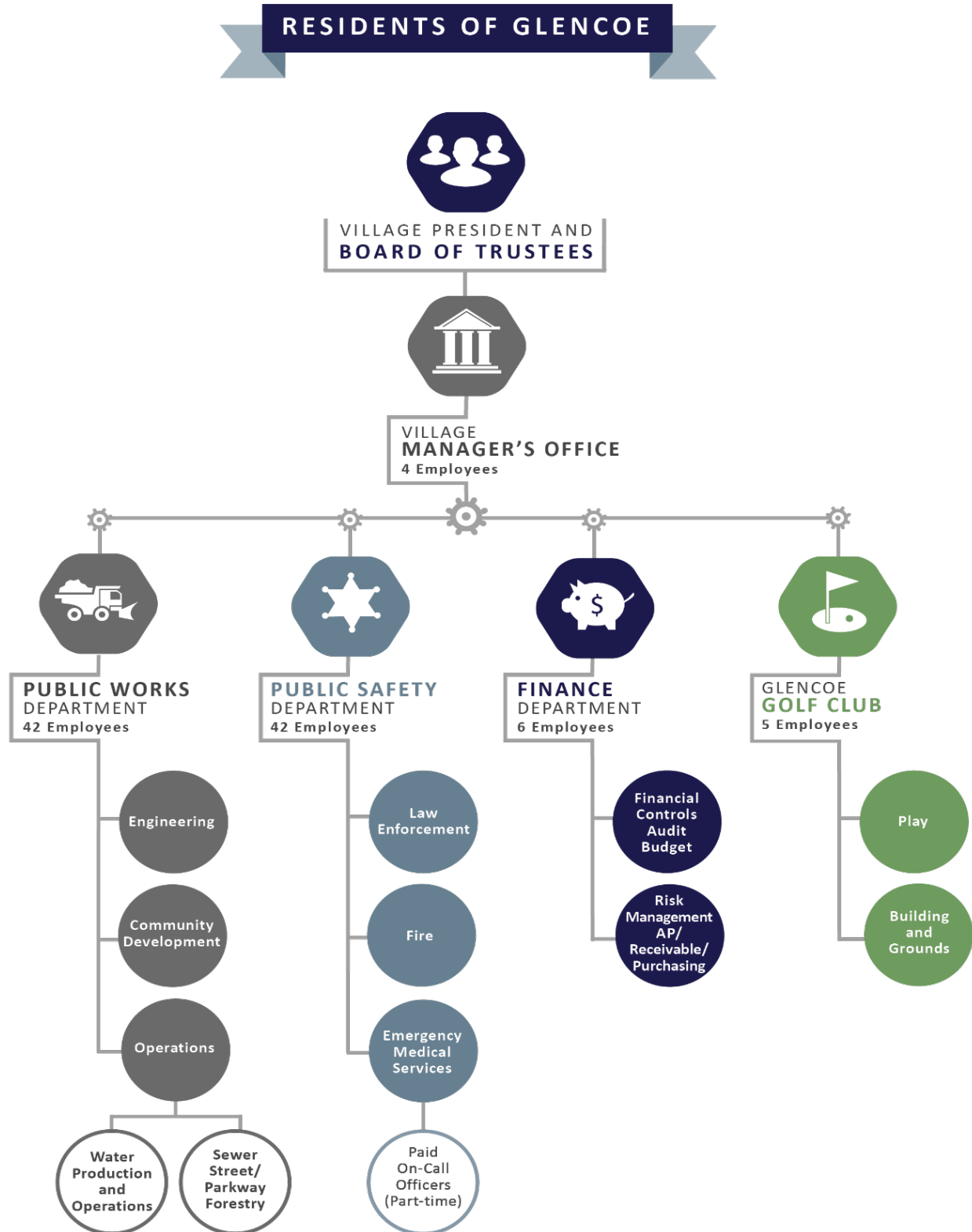
Action Item	Responsible	Due Date
Consideration of 2020 Property Tax Levy Ordinance	Village Board	December 17, 2020
Consideration of Calendar Year 2021 Budget	Village Board	December 17, 2020
Hearing and Consideration of Appropriations Ordinance	Village Board	December 17, 2020
Consideration of Fee and Fine Resolution	Village Board	December 17, 2020
Consideration of Multi-Year Contract List	Village Board	December 17, 2020
Consideration of Supplemental Appropriation Ordinance	Village Board	December 17, 2020
Consideration of Budget Amendment Ordinance	Village Board	December 17, 2020

SPECIAL MEETING

Action Item	Responsible	Due Date
Consideration of Calendar Year Budget	Village Board	<i>If Needed</i>
Consideration of Fee Resolution	Village Board	<i>If Needed</i>
Consideration of Supplemental Appropriation Ordinance	Village Board	<i>If Needed</i>



VILLAGE ORGANIZATION CHART





VILLAGE LEADERSHIP

Board of Trustees



Lawrence R. Levin, Village President (*Front, Center*)
Joe Halwax (*Back, Middle Left*)
Barbara Miller (*Back, Far Right*)
Gary Ruben (*Back, Middle Right*)

Gail Lissner (*Front, Left*)
Peter Mulvaney (*Front, Right*)
Jonathan Vree (*Back, Far Left*)

Department Heads



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

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



COMMUNITY BACKGROUND

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



Government

The Village was incorporated on March 29, 1869 and has operated under the council-manager form of government since 1914. Glencoe was the first community in the State of Illinois, and the 14th nationwide, to operate under this form of government.

The approximately 8,919 residents of Glencoe enjoy premium services from the Village including public safety (police, fire and emergency medical services), water and sewer. The Village contracts for the community's garbage and recycling collection services with Lakeshore Recycling Systems. Village staff members are committed to exceptional service level delivery, being responsive to the community and maintaining a fiscally and environmentally conservative footprint.

Community Snapshot



INCORPORATED: March 29, 1869

GOVERNMENT TYPE: Council-Manager

POPULATION: 8,919

AREA: 3.86 square miles

NUMBER OF HOUSEHOLDS: 3,234

FULL-TIME VILLAGE EMPLOYEES: 101

MEDIAN HOUSEHOLD INCOME: \$209,143

EDUCATION LEVELS: Master: 51.4%
Bachelor: 35.0%

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

Population and Demographics

The Village of Glencoe's population was estimated to be 8,919 in 2018, which represents a modest (2.2%) increase since the 2010 U.S. Census and an approximately 15% drop from the Village's peak population 10,542 in 1970.

The median age of Glencoe residents is 45.1 which is above the average age of Cook County residents of 37 and of Illinois residents of 37.9. Much like the nation's population as a whole, Glencoe's population is also aging, with the largest age bracket being age 45 to 54.

Glencoe's median household income is \$209,143 as compared the State of Illinois median household income of \$63,575.¹ Glencoe is consistently ranked as one of the most affluent communities in Illinois and the region. Educational levels in Glencoe are comparatively high, 35.0% have earned at least a bachelor's degree (as compared to 20.8% in the State of Illinois); 51.4% of Glencoe residents have a master's degree or terminal degree in their field.



Home Values and Ownership

Glencoe has approximately 3,234 households, with an average household size of 2.76. Of the owner-occupied homes in the community, representing approximately 91% of all households, the median home value is approximately \$918,600.

The bulk of homes in Glencoe –67.2% – were built prior to 1969, which means that as of 2020 almost 2,400 homes are nearing over 51 years of age or more, with approximately 1,227 of those homes nearing 80 years of age or more. *(Source: 2014-2018 American Community Survey five-year estimates.)*



¹ *(Source: 2014-2018 American Community Survey five-year estimates.)*

Business Community



The Village has a thriving business community, generating approximately \$1.9 million in local sales tax annually, which equates to about 8% of the Village's revenues. The addition of the new Writers Theatre facility on Tudor Court (with 70,000+ visitors recorded in 2019) only bolsters a client base for our downtown businesses.

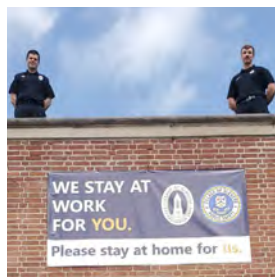
Approximately 65% of Glencoe businesses are service-based, or finance, insurance or real estate. These companies employ approximately 70% of those who work in Glencoe.

Development

The Village is approximately 3.86 miles and is largely built-out, comprised primarily of single-family, residential homes. There are three commercial areas, with the largest being the downtown business district. Due to renovations and a stream of residential demolitions and replacements, the Calendar Year 2021 Budget projects annual permit revenue of \$1.15 million.

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

STRATEGIC PLAN UPDATE





STRATEGIC PLAN UPDATE

This **Strategic Plan Update** summarizes progress toward Strategic Plan implementation to date, Strategic Plan related budget requests for Calendar Year 2021 and actions under each of the four strategic goals.

STRATEGIC PLAN IMPLEMENTATION PROGRESS UPDATE

In April 2018, the Village Board adopted the Village's Strategic Plan for Fiscal Years 2019-2021. The plan included four new strategic goals (Governance, Services and Infrastructure, Economic Development and Staffing), each of which were bolstered by specific initiatives and action items. Immediately following the adoption of the Strategic Plan, the Village Manager's Office worked with the internal Leadership Team to create a process for implementation, which resulted in over 40% of full-time Village staff members (both in administrative and operational roles) being assigned to one or more Strategic Plan teams.

As detailed in the Strategic Plan Annual Report presented to the Village Board in April 2019, while major progress has been made by these teams, actual implementation timeframes have varied slightly from the Strategic Plan as adopted. Recognizing the high-level nature of many of the Strategic Plan projects and a number of competing operational priorities, the Village Board approved extending the Strategic Plan timeframe from three years to four years following the Annual Report presentation (now concluding at the end of Calendar Year 2021). As part of Stub Year 2020 Budget development process in fall 2019, the Board reviewed a second set of updates to the implementation timeframes, which are reflected in the GANTT charts following the specific project updates below. Note that due to the COVID-19 pandemic that began in March 2020 and the operational impacts of the pandemic, certain project timeframes have not been updated, and previously completed action items have been removed from the update.

Staff will engage with the Village Board in 2021 to begin the development process of the Village's next strategic plan.



Complete, Current and Calendar Year 2021 Projects

GOVERNANCE

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

- **Action Items: (1) Determine the desired scope of and develop a process for fielding the Village's next community survey; and (2) Conduct survey and analyze feedback noting ways to improve service delivery**
- **Status:** (1) Complete; and (2) Complete
- **Update:** Staff worked with survey administration firm ETC Institute to field the 2019 Community Survey, the results of were discussed in late 2019. Survey analysis and takeaways will continue be incorporated into services and program improvements, as well into Strategic Plan initiatives in the near future.
- **Action Item: Collect community feedback through non-survey tools such as expanded Coffee with the Board events, presence at French Markets and community forums**
- **Status:** Complete/On-going
- **Update:** In 2020, Coffee with the Boards and Glencoe French Market events were cancelled due to the COVID-19 pandemic. To continue engaging with the Glencoe community, the Village partnered with FlashVote (a third-party survey tool) to conduct a series of digital surveys on a variety of topics. Once safe to do so, staff intends to resume Village collaboration with the Glencoe Park District, Glencoe Public Library and District 35 to host the on-going Coffee with the Boards series. Should the Glencoe Chamber of Commerce host the Glencoe French Market in 2021, staff also intends to resume Village presence at the French Market events.
- **Action Item: Evaluate applicability of emerging online engagement and transparency tools**
- **Status:** Behind
- **Update:** Due to operational impacts of the COVID-19 pandemic, project efforts were paused in 2020. As part of this initiative and in line with data tracking action items in other goal areas, staff plan to evaluate potential data tracking and online community engagement software platforms in Calendar Year 2021. \$7,500 has been budgeted for preliminary costs associated with such platforms. Staff will review project management options once enterprise resource planning (ERP) software implementation is completed.
- **Action Item: Collaborate with the Community Relations Forum**
- **Status:** On-going
- **Update:** The Community Relations Forum significantly increased its activity in 2020, meeting 11 times this year. A new Forum chair and three new Forum members were appointed, and a Village Trustee was added to the Forum as well to serve as Village Board representative. Forum efforts centered on developing community engagement initiatives related to racism, social equity and community building; exploring partnership opportunities with Glencoe community organizations and participating in a comprehensive partnership and belonging training session with the Village Board.

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

- **Action Items:** (1) Complete analysis of the Village's current financial and regulatory authority, creating a comprehensive list of regulations, procedures and revenue sources that are within and outside the Village's current authority; and (2) Present Initial analysis to the Village Board and develop future action items based on direction *(Note: This is also an Economic Development action item)*
- **Status:** (1) Complete; and (2) Complete
- **Update:** The preliminary analysis of financial, regulatory and economic development impacts of being a non-home rule government is complete. The Village Board discussed summary information at the May 2019, July 2019, September 2019, January 2020, August 2020 and November 2020 Committee of the Whole meetings. The Board determined that further community engagement and dialogue is necessary and that it will not seek a home rule referendum question on the April 2021 General Election ballot. However, the Village will commence a public engagement effort in 2021 with the potential of including a referendum question on a future ballot.

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

- **Action Items:** (1) Establish staff review committee and develop a project plan; (2) Compile list of desired regulations and ordinances that are affected by being a non-home rule community as part of the analysis of the Village's regulatory and financial authority; (3) Identify regulations that are in need of update but are not affected by being a non-home rule community; (4) Clean obsolete regulations and ordinances from the Village's Code of Ordinances; and (5) Establish plan for ongoing review of all Village regulations
- **Status:** (1) Complete; (2) Complete; (3) Complete; (4) Deferred to 2021; and (5) Deferred to 2021
- **Update:** A master list of all Village regulations and ordinances was developed to assist in prioritizing regulations that need updating. Due to the COVID-19 pandemic, evaluation of the Village's business license regulations has been deferred to Calendar Year 2021. Staff intends to engage with corporation counsel Elrod Friedman on this project, and a corresponding allocation is included the Village Manager's Office department budget for legal services related to this analysis.

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

- **Action Items:** (1) Engage with potential local partners to discuss their future plans for water production; (2) Expand on the 2015 Water Supply Planning Report to include additional alternatives;
- **Status:** (1) On track; and (2) On track
- **Update:** Staff collaborated with the Village of Winnetka on developing a request for proposals for the development of a feasibility analysis into long-term options for a combined water supply system. A proposal was received from engineering firm Strand Associates, which is familiar with both community's water systems, in November 2018. Due to the onset of the COVID-19 pandemic, the timeline for this project has been extended. While it was originally expected that the analysis report would be presented in spring 2020, it is now expected in spring 2021.
- **Action Item:** Engage community members and evaluate their feedback surrounding the provision of water and report findings back to the Village Board
- **Status:** On track
- **Update:** As part of the 2019 Community Survey, the community was asked to provide feedback on their priorities for the future of the Water Treatment Plant. Results were presented to the Village Board in

December 2019. Further discussion will take place following presentation of the feasibility study report in 2021.

SERVICES AND INFRASTRUCTURE

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

- **Action Items:** (1) Identify data sources and methods for a set of services; (2) Benchmark the Village's service level and cost data against established industry standards and or/best practices and modify practices where improvements are needed; and (3) Establish and present to the Village Board a set of services to be continually evaluated in the next three years
- **Status:** (1) Behind; (2) Behind; and (3) Behind
- **Update:** Soon after the Strategic Plan was adopted, staff launched a bi-monthly key performance indicator report. The staff team, however, determined a need to take a step back from producing the report to instead focus on auditing what data the Village currently collects and where data is stored throughout the organization. Due to operational impacts of the COVID-19 pandemic, project efforts were paused in 2020. In 2021, staff intends to resume auditing Village data collection to improve benchmarking and reporting processes.

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

- **Action Items:** (1) Identify alternative service delivery methods (i.e. shared services/inter-governmental cooperation, in-sourcing, outsourcing, public/private partnerships); and (2) Develop a standard tool to calculate/analyze cost of individual services
- **Status:** (1) On track; and (2) Behind
- **Update:** Staff reevaluated a list of core and enhanced Village services and selected a subset for evaluation as services to consider for alternative service delivery. Following a presentation to senior staff, snow and ice control operations were selected for further review. As discussed during the July and August 2020 Committee of the Whole meetings, the Public Works Department is moving forward with a modified Sidewalk Snow Removal Program for the 2020-2021 winter season with the intent to improve the efficiency and quality of the priority sidewalks being plowed. The Village will be evaluating the effectiveness of this pilot program at the end of the 2020-2021 winter season. Efforts to develop a standardized service analysis tool will resume in 2021.
- **Action Item: Conduct process improvement exercises for all major business processes**
- **Status:** On track/On-going
- **Update:** This project has been aligned with implementation of the Village's new enterprise resource planning (ERP) software. Staff started with mapping business processes within the Finance Department where ERP implementation is well underway. In addition, Public Works Department staff is in the process of finalizing procedure documentation for the Village's permit review and approval process.

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

- **Action Items:** (1) Determine what mission-critical facilities are in need of replacement/rehabilitation in the next five to 10 years; and (2) Expand facility and capital rating matrix to incorporate priority levels for all categories and subcategories of Village assets; and (3) Develop options for addressing each

major facility project including potential timelines for replacement/rehabilitation and engage other community organizations in considering options

- **Status:** (1) Complete; and (2) Behind; and (3) Behind
- **Update:** This action item was deferred due to the operational impacts of the COVID-19 pandemic. Staff intends to resume project efforts in Calendar Year 2021.
- **Action Item: Facilitate fundraising and construction planning for a new Glencoe Golf Club Clubhouse**
- **Status:** On track
- **Update:** In 2020, staff continued working with fundraising consultant Campbell & Company to develop the next phase of development for the Friends of the Glencoe Golf Club 501(c)(3) organization. Efforts include preparation for the establishment of a board of directors, donation request training and the development of an initial public relations campaign. In addition, staff conducted interviews with key individuals to test the effectiveness of the Clubhouse project campaign preview document. Staff intends to deliver a status report to the Village Board in December 2020, with a formal fundraising campaign commencing in 2021.

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

- **Action Items: (1) Establish a project plan for implementing aspects of the EcoDistricts Certification framework in Glencoe; (2) Engage community partners and residents in the development of a plan for implementing the EcoDistricts Certification framework; (3) Present recommendations for incorporating new sustainable activities into the Village's purchasing policy, service delivery methods and infrastructure maintenance to the Village Board for consideration; and (4) Implement certification framework components and recommendations**
- **Status:** (1) Complete; (2) Complete; (3) Scheduled for Calendar Year 2021; and (4) Scheduled for Calendar Year 2021
- **Update:** Following further discussion with the Sustainability Task Force and a presentation to the Village Board at the June 2019 Committee of the Whole meeting, staff worked with the Task Force to present comprehensive certification information at the July 2020 Committee of the Whole meeting. The Village Board concurred with staff and the Task Force's recommendation not to move forward with EcoDistricts certification due to the premature nature of the project, large commitment from staff and the anticipated associated costs of certification during the current period of financial uncertainty. However, the Board directed staff and the Task Force to study how to incorporate the principles of EcoDistricts into future planning processes, including the upcoming update to the Village's Comprehensive Plan and the Strategic Plan.

ECONOMIC DEVELOPMENT

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

- **Action Items: (1) Design and implement a new business retention process; (2) Develop a proactive marketing plan, inclusive of community branding in line with the findings of the Downtown Plan, to attract and grow new businesses in the Village; (3) Design and implement a survey for businesses who are exiting Glencoe to identify future business service improvements; and (4) Partner with the Chamber of Commerce to strategically assess current services and identify business community members' priorities into the future**
- **Status:** (1) On-going; (2) Behind; (3) Behind; and (4) On-Going

- **Update:** Due to the COVID-19 pandemic, the Business Services Team significantly shifted its focus on providing the Glencoe business community with as much assistance as possible during 2020. Staff substantially increased business community engagement efforts, sharing COVID-19 updates, financial assistance opportunities and other critical updates during the year. In addition, the Business Services Team developed two new outdoor dining programs for Glencoe restaurants to use while indoor service was suspended due to COVID-19. Staff will continue these efforts throughout the duration of the COVID-19 pandemic and beyond to remain supportive and engaged.
- **Action Item: Enhance relationships with existing business and building owners through ongoing Business Before Hours initiatives and one-on-one meetings**
- **Status:** On track/On-going
- **Update:** As noted above, the Business Services Team worked substantially in 2020 to maintain and further develop relationships with existing businesses during the COVID-19 pandemic through enhanced communications efforts. The Team continued to host quarterly Business Before Hours events in 2020, using virtual means during the COVID-19 pandemic and discussed COVID-19 financial assistance and regulation updates, as well as Community Relations Forum resources.
- **Action Item: Identify opportunities to enhance our relationship with Writers Theatre, the Chicago Botanic Garden and other cultural assets; Meet with representatives on a biennial basis**
- **Status:** On track/On-going
- **Update:** The Village Manager and other executive staff members continue to meet with representatives from Writers Theatre and the Chicago Botanic Garden on a regular basis. Writers Theatre was engaged as the Tudor Court street and streetscape improvements were completed. During the COVID-19 pandemic, the Village Manager and other executive staff members remained in close dialogue with Writers Theatre and Chicago Botanic Garden representatives regarding each organization's operations in light of State restrictions and mitigation measures, as both saw their operations significantly impacted.
- **Action Item: As part of the planning for the new Glencoe Golf Club Clubhouse, develop alternative fundraising options to reduce reliance on public funding for the project**
- **Status:** On track/On-going
- **Update:** *Reference update in Services and Infrastructure goal.*
- **Action Item: Research economic development incentives and resources within the Village's current regulatory authority and bring recommendations to the Village Board**
- **Status:** Complete
- **Update:** *Reference update in Governance goal.*

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

- **Action Item: Prepare to implement recommendations of the Active Transportation Plan**
- **Status:** On track/On-going
- **Update:** Staff worked alongside the Sustainability Task Force, Glencoe Park District, District 35 and the Active Transportation Alliance to draft and adopt the community's first Active Transportation Plan (ATP) in 2018, which proposes various infrastructure enhancements and public education campaigns to encourage safe and active travel (walking and biking) to and from popular community locations and schools. Since adopted, recommendations for implementation have been incorporated into the Village's annual Community Investment Program planning. In 2020, the Village successfully worked with the Illinois Department of Transportation to install a pedestrian/bicyclist sidewalk on Dundee Road between the Chicago Botanic Garden's rear entrance and Pebblewood Lane, an area the ATP identified as in need of improvement. In addition, sidewalks identified in the ATP were included as part of the Village's 2020

Sidewalk Snow Removal Program. To assist with funding some of the projects listed 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 successful and was awarded \$118,500 in SRTS grant funding for infrastructure improvements. Work will be completed in Calendar Year 2021 to implement recommended ATP improvements in the community on Forest Way Drive, Dundee and Green Bay Roads, South Avenue and Harbor Street.

- **Action Item: Complete design and initiate installation of wayfinding signage, information kiosks and gateway features in and surrounding business districts**

- **Status:** On track

Update: Staff worked with Teska Associates to identify desired wayfinding enhancements (highlighting key points of interest, parking, connections to active transportation options, etc.) and to develop design and schematics. The Village Board approved a contract in January 2020 for Phase 1 wayfinding signage in downtown Glencoe, which were installed in November 2020. Staff will continue to work on Phase II, with \$155,000 allocated in the Calendar Year 2021 Community Investment Program for downtown entry and directional signs, destination signs and an event sign at Green Bay Road and Park Avenue.

STAFFING

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

- **Action Items: (1) Develop and institute a staff training program to educate on the Village's vision, priorities and goals (consider a formal program, such as "Glencoe University" for current employees and for use during the onboarding process); (2) Reinforce Village's customer-centric culture through internal branding in the workplace; and (3) Conduct staff customer service training**
- **Status:** (1) Behind; (2) Behind; and (3) Behind
- **Update:** This set of action items have moved forward in part though the development of "Glencoe Way" promotional items, highlighting exceptional customer service standards, which have been distributed to staff at various events. However, the COVID-19 pandemic which shifted staff to various work-from-home schedules and other operational adjustments meant that little progress on this action item was made in 2020. Staff plans to refocus on developing a core customer service training in 2021.
- **Action Item: Institute regular meetings between union leadership, operational staff and administration to encourage engagement through regular, rotating meetings with the Village Manager**
- **Status:** Behind
- **Update:** Shortly after the Strategic Plan was adopted, the Village Manager hosted a series of meetings with each department to distribute printed copies of the plan while also explaining the plan's development and implementation next steps. The establishment of a regular meeting schedule was deferred in Stub Year 2020 due to the operational impacts of COVID-19. During the pandemic, the Village Manager and department directors utilized regular department staff meetings and daily staff briefings, department directors met with union leadership teams regarding operational modifications and the Village Manager conducted virtual all-staff meetings on COVID-19 safety and operations.
- **Action Item: Routinize work plan development across the Village to better define the ways in which individual employees contribute to overall department and Village goals**
- **Status:** Behind
- **Update:** A work plan document to be employed by supervisors has been created by staff and refined by the department head team. Additional training materials still need to be developed before the tool is adopted organization-wide. This action item was deferred due the operational impacts of the COVID-19

pandemic.

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

- **Action Item: Create and implement on-boarding training for each department to establish baseline knowledge of both Village functions and roles within two weeks of hire date**
- **Status:** Behind
- **Update:** This action item has been integrated into the development of a “Glencoe Way” set of training tools, as described in the previous initiative.
- **Action Item: Create, update and review standard operating procedures for all Village business and operating procedures**
- **Status:** Behind
- **Update:** A template for documenting standard operating procedures has been developed and staff plan to refine the template by testing it on various projects in different functional areas. This action item was deferred due to the operational impacts of the COVID-19 pandemic.
- **Action Item: Evaluate and update all staff job descriptions**
- **Status:** Behind
- **Update:** An updated job description template has been developed and job description updates are in progress, beginning with positions that have recently been filled through recruitments. A schedule to update all other job descriptions is being created, with the goal to update all job descriptions being deferred to Calendar Year 2021.
- **Action Item: Develop employees by promoting cross-training and rotating assignments where possible**
- **Status:** On track/On-going
- **Update:** While structured cross-training and assignment rotation programs have not been established for all departments, cross-training is actively being implemented throughout the organization to provide operational redundancy for key business processes and professional development. Development of structured cross-training and assignment rotation programs are behind schedule.

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

- **Action Item: Research, evaluate and implement best recruitment practices and develop hiring strategies to develop a qualified applicant pipeline to increase workplace diversity**
- **Status:** On track/On-going
- **Update:** Staff have surveyed comparable communities and is planning to evaluate results and discuss next steps for Glencoe’s overall recruitment strategy in the near future.
- **Action Item: Routinize analysis of long-term staffing needs based on potential legislative changes, retirements, attrition, etc.**
- **Status:** On track/On-going
- **Update:** As part of the Calendar Year 2021 Budget development process, staff applied relevant employee data (such as tenure, anticipated retirement and pension data) into department personnel requests. This process will be repeated with each budget cycle moving forward.

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

- **Action Item: Research alternative compensation policies of other municipalities and best practices**
- **Status:** On track
- **Update:** Staff have developed a list of alternative compensation possibilities; continued evaluation of some forms of alternative compensation has been deferred due to the operational impacts of the COVID-19 pandemic. A concept merit pay program is developed and reviewed for possible implementation in Calendar Year 2021.
- **Action Item: Establish an interdepartmental Employee Relations Committee**
- **Status:** Behind
- **Update:** Staff has generated ideas for the framework of the Employee Relations Committee, including meeting structure and feedback mechanisms. Next, the project team will work with department heads to select committee participants with an eye toward making sure all levels of staff are represented. This item was deferred due to the operational impacts of the COVID-19 pandemic.
- **Action Item(s): (1) Determine and evaluate staff satisfaction levels through employee satisfaction surveys and stay interviews; and (2) Evaluate any low staff satisfaction trends and investigate potential methods of improvement**
- **Status:** (1) Behind; and (2) Behind
- **Update:** Staff developed and fielded an employee satisfaction survey and an analysis has been prepared for the department head team. Next steps involve developing takeaways from the survey into discussion topics for the Employee Relations Committee. Note that staff have not yet adopted the practice of conducting stay interviews. This item was deferred due to the operational impacts of the COVID-19 pandemic.
- **Action Item: Conduct staff interviews at end of Village employment**
- **Status:** On track/On-going
- **Update:** An exit interview questionnaire has been developed and is in use.
- **Action Item: Develop interdepartmental teambuilding opportunities, both in terms of work-related tasks and employee social activities**
- **Status:** Behind
- **Update:** Although traditional, in-person teambuilding opportunities have not been possible due to COVID-19, staff hosted creative virtual events during the early stages of the pandemic while Village Hall was closed to continue encourage staff interaction and team-building where possible.
- **Action Item: Identify opportunities for flexible work scheduling and implement as appropriate**
- **Status:** On track/On-going
- **Update:** In response to the COVID-19 pandemic, the Village implemented new human resources and technology policies, especially as significant portion of Village staff transitioned to fully remote work while Village Hall was closed to the public between March and late June 2020. At this time, Village administrative staff continue to work on a hybrid model, working part-time at Village Hall and part-time remotely. Staff anticipates a hybrid model will continue throughout the duration of the pandemic and pilot programs have been developed for routine partial telecommuting and flexible scheduling arrangements for consideration in Calendar Year 2021.

- **Action Item: Implement emotional and physical health training opportunities to support overall staff wellness and reduce potential for workplace risk**
- **Status:** On track/On-going
- **Update:** In Fiscal Years 2019 and 2020, the Wellness Committee implemented multiple recent initiatives including Wellness Walk Wednesdays, a wellness fair and periodic wellness events, such as the recent Smoothie Social, to encourage healthy behavior. While the Wellness Committee as a whole did not meet during 2020 due to the pandemic, Village staff implemented safety protocols and developed creative virtual events to support staff safety both physically and emotionally. Village staff will continue to explore safety and wellness opportunities and resume in-person Wellness Committee initiatives when safe to do so.







Other Major Projects

In addition to moving these and multiple other high-level items forward since the Strategic Plan was adopted, staff also dedicated significant time and resources in Stub Year 2020 to a number of other major projects which are not part of the Strategic Plan work plan but that are inherently related to the Village's strategic goals and priorities. Some of those projects include:

- Continuation of new enterprise resource planning (ERP) system implementation
- Administration of the plat of subdivision review and approval process for the Forest Edge Subdivision (1801 Green Bay Road)
- Collaboration with the Historic Preservation Commission, Glencoe Historical Society and the Frank Lloyd Wright Building Conservancy on potential alternatives to demolition for 239 Franklin Road (known commonly as the Sherman Booth Cottage), resulting in the Cottage's relocation to Glencoe Park District Park 7n
- Completion of the Tudor Court Street/Streetscape Improvement Project, in addition to implementation of multiple other capital and infrastructure projects as detailed in the 10-Year Community Investment Program (CIP)
- Refinanced 2016 general obligation bonds to save Glencoe residents approximately \$400,000
- Commenced the Village's 2020 Water Meter Replacement Program and completed \$3 million in alternate revenue bond financing for water infrastructure projects

UPDATES TO PLAN IMPLEMENTATION TIMEFRAMES

The attached set of GANTT charts provide an action item level detail of the progress made toward each initiative. Status for each action item is stated as *On Track*, *Behind*, *Complete* or *Not Yet Started*, with some statuses showing that the project is *On-Going* meaning that it will continue beyond the conclusion of this strategic plan, beyond Calendar Year 2021. Note that these timeframes reflect those as recommended by staff during the draft Stub Year 2020 Budget discussion, with some modifications. The full key for the GANTT charts is as follows:

STATUS INDICATORS	
	Complete
	On Track or On Track/On-Going
	Behind
	Scheduled for a Future Fiscal Year
TIMEFRAME INDICATORS	
	Project Timeframe
	On-Going Project



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

[illegible]



Action Items	Status	Fiscal 2019												Fiscal Year 2020												Stub Year 2020												Calendar Year 2021											
		3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12		

[illegible]



VILLAGE OF GLENCOE
STRATEGIC PLAN TIMEFRAMES
CALENDAR YEAR 2021 UPDATES

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

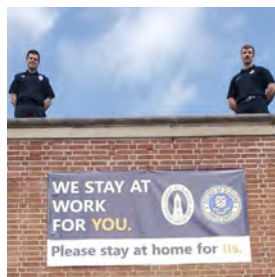
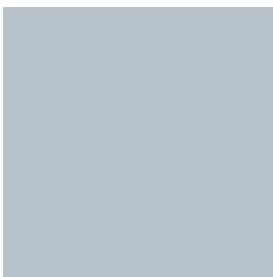
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Action Items	Status	Fiscal 2019												Fiscal Year 2020												Stub Year 2020												Calendar Year 2021															
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FINANCIAL FORECAST AND REVENUE SCENARIOS





FINANCIAL FORECAST

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.

FACTORS IMPACTING FINANCIAL CONDITIONS

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, it 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

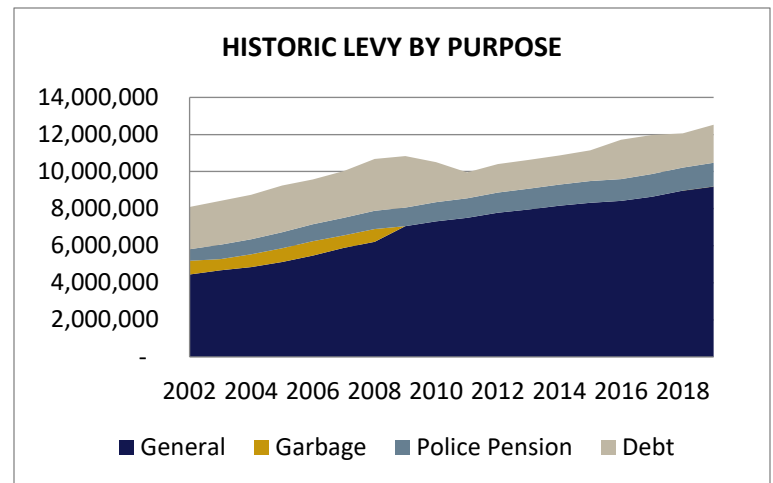
The General Fund is the main operating fund of the Village. A number of revenues in the General Fund have declined or stagnated as a result of the COVID-19 pandemic. Revenue is budgeted at a total of \$17.6 million in SY 2020 and is still expected to climb to approximately \$20.6 million in CY 2025 as 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.

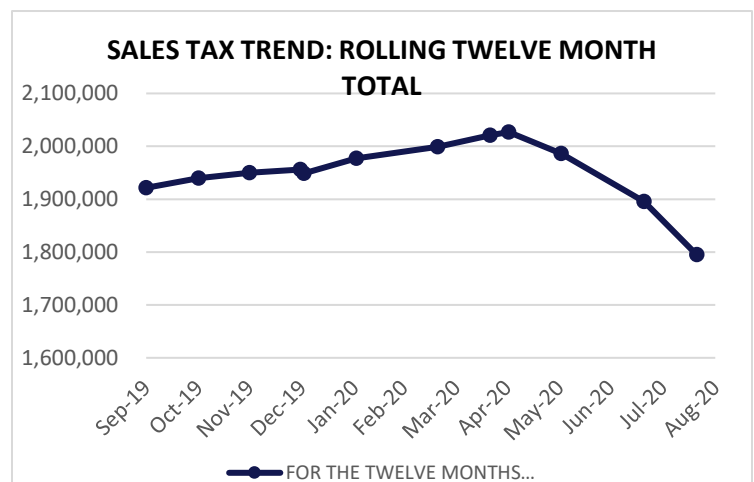
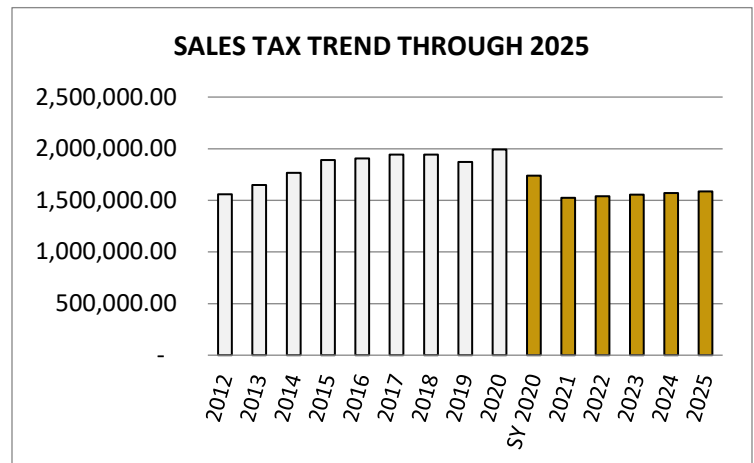


Sales Taxes

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.

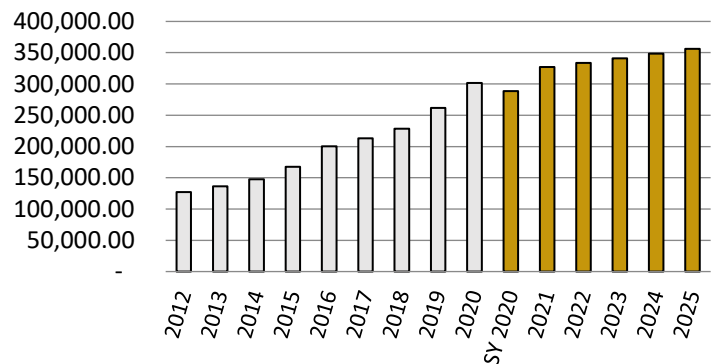
- The forecast projects that next calendar year will continue the slow recovery that we have seen over the past several months. It continues with relatively stable 1.0% annual average increases, although any change in the composition of retailers in Glencoe or regulations governing sales tax distributions 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.



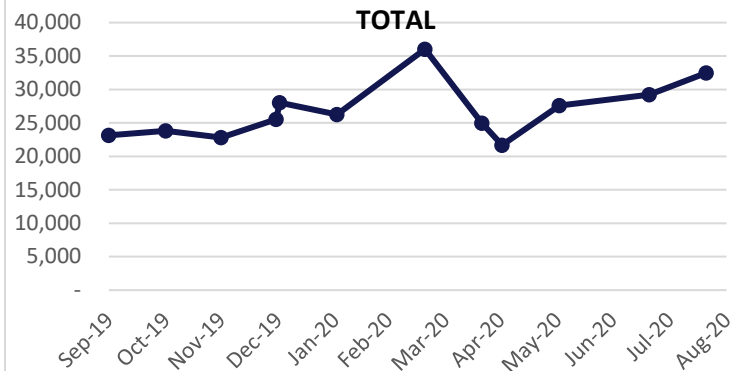
The Use Tax is imposed on the privilege of using any item of tangible personal property in the State that is purchased outside of State boundaries. The State collects this tax and distributes a portion to municipalities on a per capita basis.

- 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.

USE TAX TREND THROUGH 2023



USE TAX TREND: ROLLING TWELVE MONTH



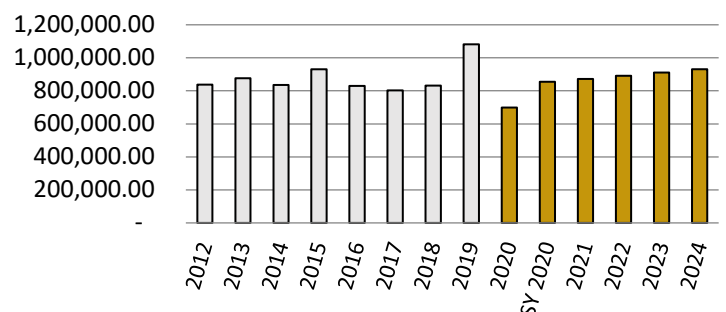
Illinois Income Tax

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.

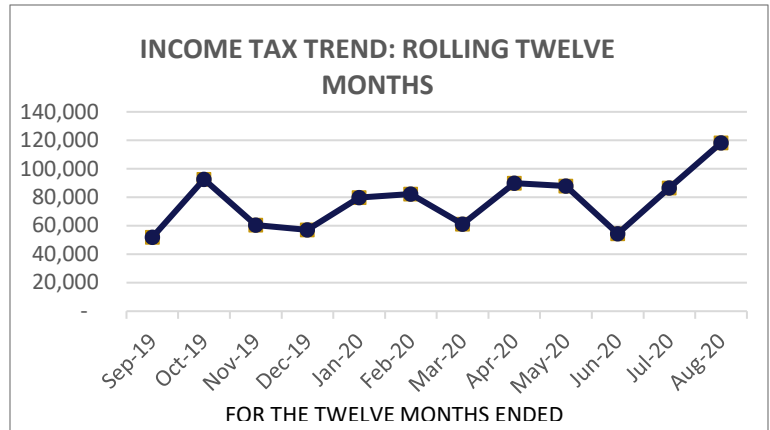
- The LGDF has been subject to several "sweeps" in the State budget, which has delayed and/or reduced allocations of this revenue to municipalities.
- Large scale unemployment and income tax filing extensions have negatively

INCOME TAX TREND THROUGH 2025



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

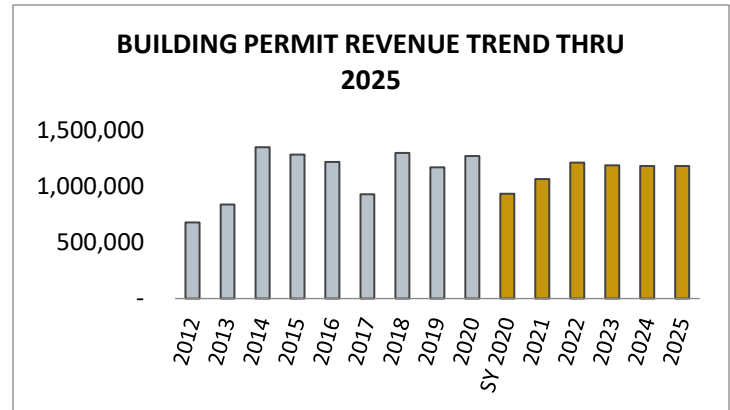
Sewer charges include the rate applied to the metered volume of water used by a customer.

- 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.

	<i>Sewer Rate Charges per 1,000 Cubic Feet</i>						
	<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	1.22	1.28	1.34	1.41	1.48
Minimum charge	11.00	11.55	12.13	12.74	13.38	14.05	14.75
% Change	5%	10%	5%	5%	5%	5%	5%

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.

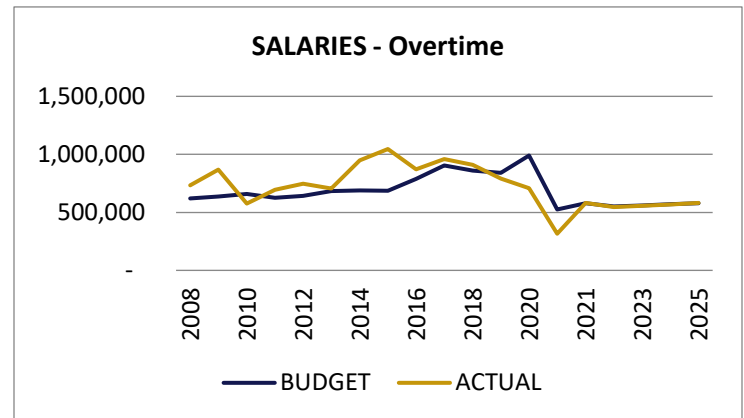
- A salary expense reduction is included in CY 2022 in anticipation of potential retirements; as these changes occur, staffing levels will continue to be evaluated. Salary projections are also anticipated to decrease over the next five years due to the phasing out of the longevity program.

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.

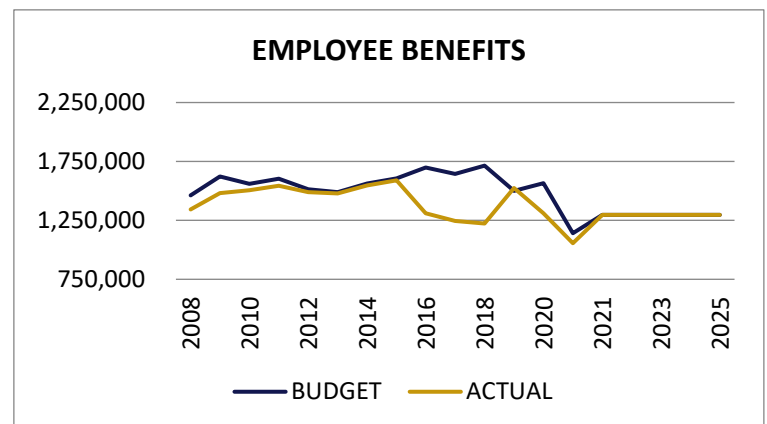


Employee Benefits

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.



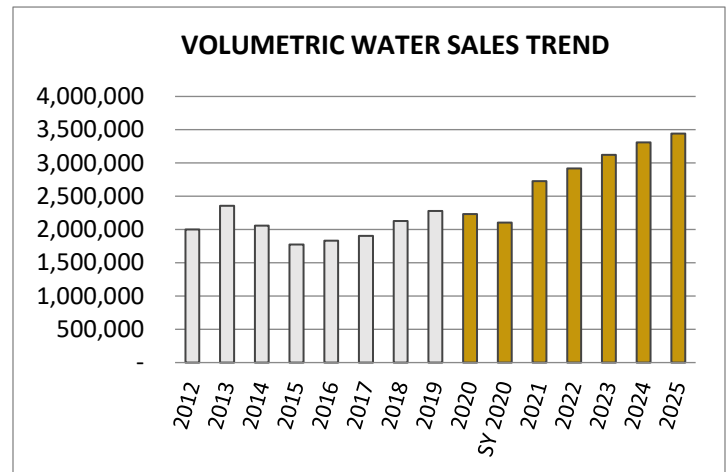
Water Fund Revenues

Water Charges

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.



Volumetric Water Rate Charges per 1,000 Cubic Feet							
	FY 2020	SY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
Rate	49.00	53.00	57.00	61.00	65.00	69.00	72.00
% Change	9%	8%	8%	7%	7%	6%	4%

Water Fund Expenses

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.

Capital Expenses

Forecast Outlook: INCREASING

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

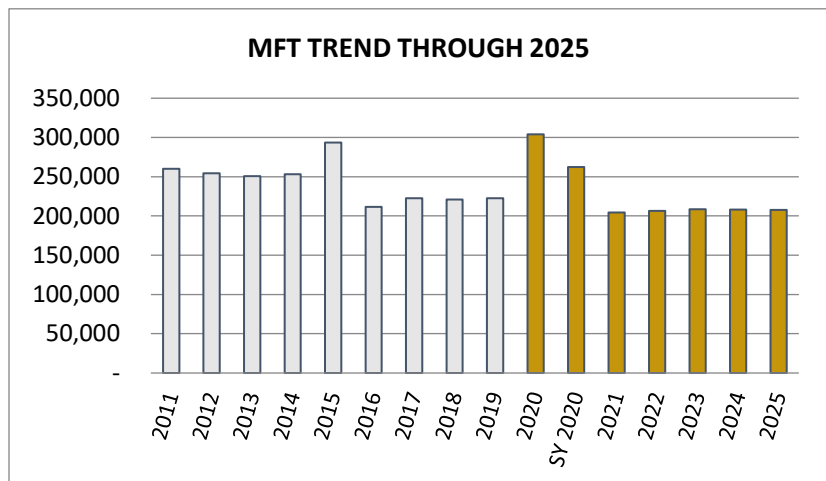
Revenue Forecast Outlook: STABLE

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 Capital and Services

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.

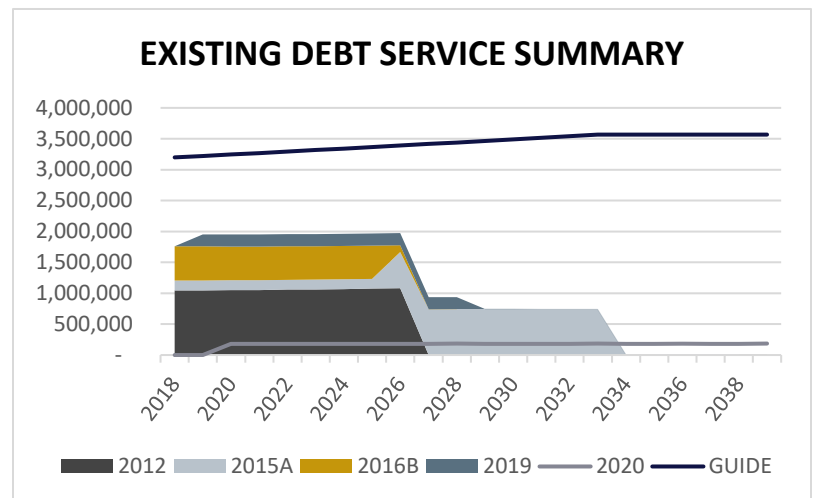
Debt Service Fund Expenditures

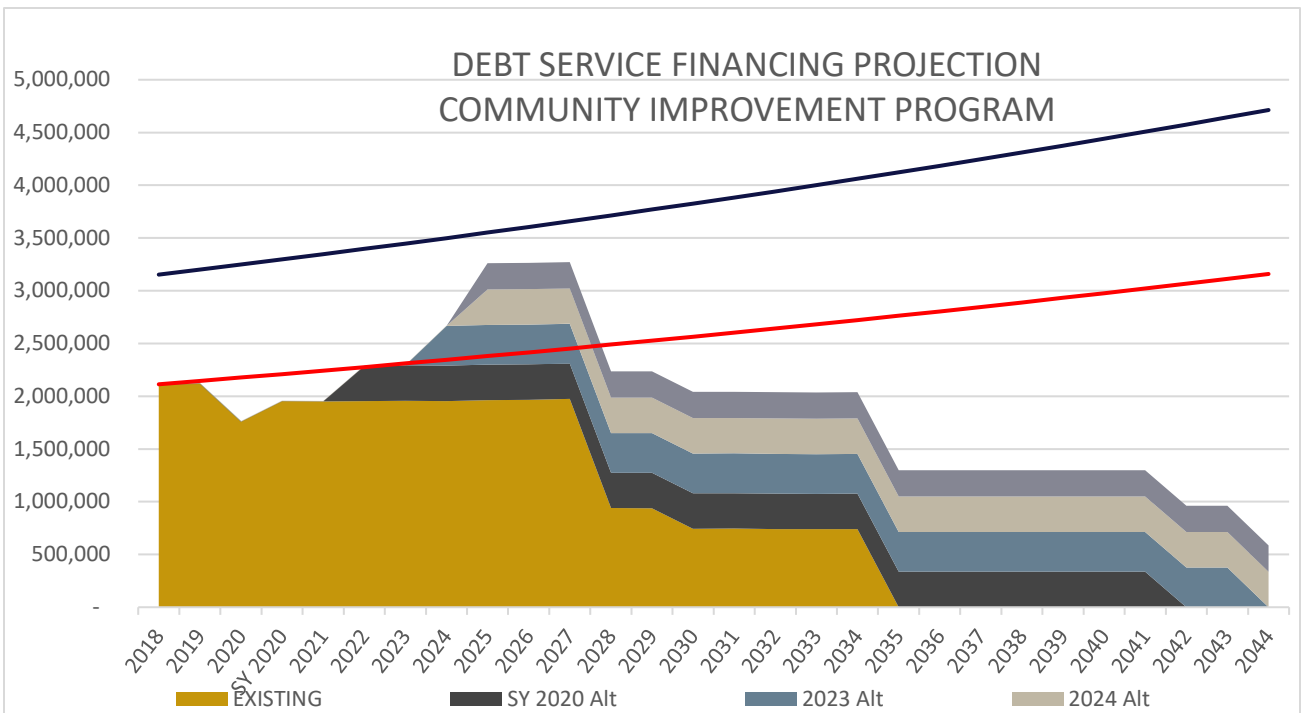
Debt Service Fund and Infrastructure Needs

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.





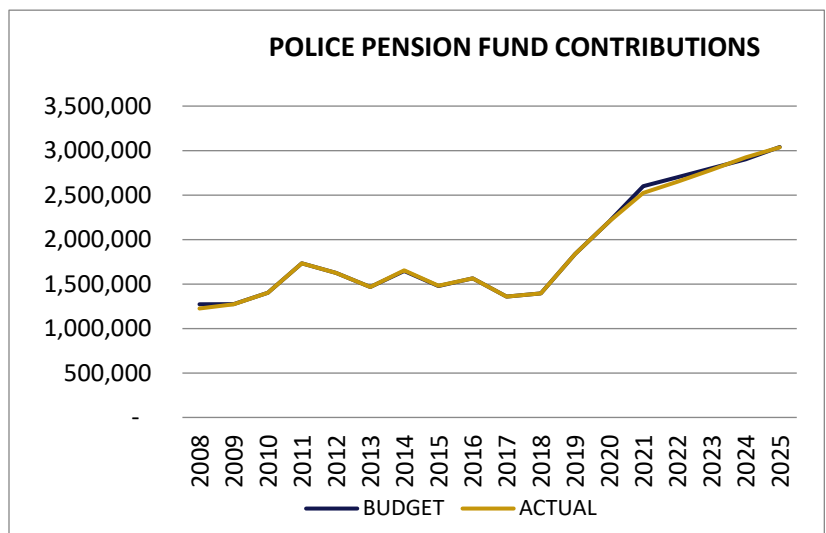
- Based on the last CIP, the forecast assumes additional bond financing through limited taxing authority or referendum requests in 2021, in addition to proposing self-sustaining, alternate revenue bond financing for water system improvements in Calendar Year 2022. This financing plan is currently under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

Pension Fund Expenditures

Pension Contributions

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

Beginning Fund Balance	\$ 7,669,062 ⁽¹⁾						
	Budget	Projected					
	SY 2020 ⁽²⁾	SY 2020 ⁽²⁾	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
Revenue							
Property Tax							
General Fund	9,003,695	8,992,177	9,413,685	9,601,960	9,813,205	10,029,100	10,249,745
Police Pension	1,270,705	1,173,599	1,318,161	1,344,525	1,374,105	1,404,340	1,435,240
Fire Pension	41,130	38,709	42,080	42,925	43,870	44,840	45,830
	10,315,530	10,204,485	10,773,926	10,989,410	11,231,180	11,478,280	11,730,815
Sales Tax	1,494,385	1,319,536	1,524,275	1,539,520	1,554,920	1,570,470	1,586,175
Illinois Income Tax	732,370	698,748	854,855	871,952	891,135	910,740	930,776
Utility Tax	531,428	545,117	625,435	619,185	612,995	606,870	600,805
Building Permits	1,150,000	934,102	1,150,000	1,292,500	1,266,650	1,260,317	1,260,317
Telecommunications Tax	190,285	229,014	261,080	248,030	235,630	223,850	212,660
Cable Television Revenue	185,770	185,377	225,790	229,177	232,615	236,104	239,645
Alarm Permits	72,225	70,000	120,000	123,000	125,955	128,980	132,080
Use Tax	231,070	288,590	327,115	333,657	340,998	348,500	356,167
Parking Fees	91,670	47,087	59,330	68,230	71,645	71,645	71,645
Personal Property Tax Repl.	76,535	103,166	102,755	102,549	102,344	102,140	101,935
Ambulance Fees	130,575	165,420	134,747	137,445	140,470	143,565	146,725
Garbage Service Fee (LRS)	344,385	310,932	381,705	389,339	397,905	406,658	415,605
Sewer Charge	474,890	518,513	620,665	651,700	684,285	718,500	754,425
Vehicle Licenses	265,000	231,814	250,000	250,000	250,000	250,000	250,000
E911 Surcharge Revenue	116,555	151,431	179,905	178,110	176,330	174,570	172,825
Other Revenue	1,167,845	954,565	1,552,960	1,568,490	1,584,175	1,600,020	1,616,025
Total Revenue =	17,570,518	16,957,897	19,144,543	19,592,295	19,899,231	20,231,208	20,578,625
Expenditures							
Salaries - Regular	6,878,049	6,624,175	8,147,557	8,168,957	8,206,932	8,345,548	8,486,504
Salaries - Other	415,731	422,862	403,978	404,000	398,826	385,562	392,075
Salaries - Temporary	171,620	161,229	160,086	163,290	166,885	170,560	174,315
Salaries - Overtime	867,385	317,766	605,782	567,900	580,395	593,165	606,215
Benefits	1,141,042	1,062,823	1,335,706	1,335,675	1,335,645	1,335,615	1,335,585
Police Pension	2,199,634	2,199,634	2,524,910	2,651,156	2,783,713	2,922,899	3,069,044
Other Pensions	801,529	762,568	962,589	990,343	1,007,074	1,037,113	1,068,048
Services	3,187,801	3,079,013	3,386,315	3,454,045	3,530,034	3,607,695	3,687,064
Commodities	1,780,116	683,232	800,866	816,885	834,860	853,230	872,005
Community Grants	108,500	106,500	111,000	106,500	106,500	106,500	106,500
Other Expenditures	358,010	101,450	332,450	100,000	100,000	100,000	100,000
Total Operating Expenditures =	17,909,417	15,521,252	18,771,239	18,758,751	19,050,864	19,457,887	19,897,355
Net Operating Budget =	(338,899)	1,436,645	373,304	833,544	848,367	773,322	681,271
Less General Fund Capital ⁽³⁾	2,033,300	2,270,990	2,103,000	1,709,800	1,341,000	609,000	1,579,000
Projected Fund Balance		6,834,717	5,105,021	4,228,765	3,736,132	3,900,454	3,002,725

(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** ⁽¹⁾

	Budget SY 2020 ⁽²⁾	Projected SY 2020 ⁽²⁾	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
Revenue							
Water Sales - Volumetric	2,143,950	2,104,225	2,727,080	2,917,976	3,122,234	3,309,568	3,441,951
Water Sales - Fixed	237,765	252,134	326,770	349,645	374,125	396,575	412,440
Lease of Property	29,170	34,147	35,000	35,000	35,000	35,000	35,000
Meter Sales	21,670	5,500	10,000	10,000	10,000	10,000	15,000
Other Revenue	30,500	216,500	32,000	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	-	-	1,500,000	-	-	-	-
Total Revenue =	7,463,055	5,612,506	4,630,850	6,845,421	3,574,979	3,785,608	3,939,721
Expenses							
Salaries - Regular	811,843	815,596	1,059,269	975,053	991,522	1,008,273	1,025,308
Salaries - Other	58,261	50,572	159,456	155,837	158,474	155,155	157,777
Salaries - Temporary	-	-	-	-	-	-	-
Salaries - Overtime	42,189	38,277	71,568	72,635	73,864	75,113	76,386
Benefits	136,807	129,879	174,516	178,704	183,172	187,751	192,257
Other Pensions	166,914	165,733	232,346	236,993	242,207	247,535	252,981
Services	347,995	296,535	415,895	424,215	433,550	443,090	452,840
Commodities	138,575	127,775	124,975	127,475	130,280	133,150	136,080
Debt Service	225,660	225,660	420,410	354,000	406,500	528,900	531,300
Other Expenses	40,440	40,440	49,644	42,490	52,160	44,645	54,805
Total Operating Expenditures =	1,968,684	1,890,467	2,708,079	2,567,402	2,671,729	2,823,613	2,879,734
Net Operating Budget =	5,494,371	3,722,039	1,922,771	4,278,019	903,250	961,995	1,059,986
Less Water Fund Capital ⁽³⁾	3,423,000	3,515,000	855,000	1,336,000	592,000	1,755,000	2,455,000
Projected Fund Balance	2,636,702	772,370	1,840,141	4,782,160	5,093,410	4,300,406	2,905,392

(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** ⁽¹⁾

	Budget SY 2020 ⁽²⁾	Projected SY 2020 ⁽²⁾	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>	<u>CY 2024</u>	<u>CY 2025</u>
Revenue							
Motor Fuel Tax	214,840	204,460	198,825	206,505	208,575	208,160	207,745
Interest Income	5,000	6,000	5,000	6,150	6,305	6,465	6,630
Other Revenue	-	-	-	-	-	-	-
Rebuild Illinois Grant Funds	-	191,627	191,627	191,627	-	-	-
Total Revenue =	219,840	402,087	395,452	404,282	214,880	214,625	214,375
Expenditures							
Professional Services	29,770	29,770	35,660	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	35,660	67,130	68,815	70,540	72,310
Net Operating Budget =	165,070	372,317	359,792	337,152	146,065	144,085	142,065
Less MFT Capital ⁽³⁾	25,000	-	55,000	1,175,000	-	600,000	-
Projected Fund Balance	799,891	1,032,138	1,336,930	499,082	645,147	189,232	331,297

(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 =	5,105,021	4,013,281	3,556,027	2,851,673	1,894,784

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 =	5,105,021	4,097,972	3,964,302	3,827,691	3,688,074

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 =	5,105,021	3,997,837	3,764,599	3,529,028	3,291,102

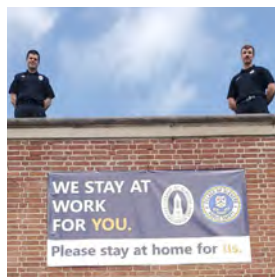
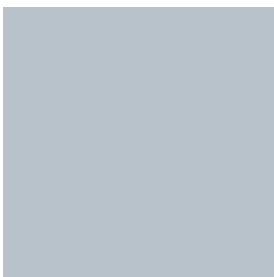
Building Permit Reductions

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 =	5,105,021	3,711,765	3,205,105	2,700,978	2,196,851

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.

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.

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 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. 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.

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 recent 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.

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 current year 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.

Additionally, the Village issued General Obligation Alternate Water Revenue Source Bonds in early 2020. The debt service for this bond issue will be paid from ongoing water revenues. This means that the debt service payment for the Series 2020 General Obligation Alternate Water Revenue Source Bonds (*ARS Bonds*) will 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.

The 2020 Tax Levy (collectible in Calendar Year 2021) for debt service on remaining General Obligation Bonds (including Series 2012A, 2015A, 2016B and 2019A) will 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.

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 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.

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. This financing mechanism is reviewed as part of discussions pertaining to the 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 present policy for the Glencoe Golf Club is to accrue the fee but not collect the fee. Actual collection of the Golf Club Management Fee is determined towards the end of the fiscal year. Annually, the Village Board reviews the management fee structure as part of the budget development process and determines whether the fee is appropriate based upon the cost of providing services.

Since Fiscal Year 2007, the amount of golf 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.

In Calendar Year 2021, the Village will 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. The Finance Committee will also review considerations related to the outstanding management fee payable as it relates to the financing of future capital improvements at the clubhouse, maintenance buildings and the golf course. As part of the Calendar Year 2021 budget, the management fee amount for the Water Fund was increased by 2.3% from Stub Year 2020 levels, consistent with the CPI-U index that is used for the property tax levy ordinance.

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. 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.

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. 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. In Calendar Year 2021, the Finance Committee will discuss the treatment of this balance and the continued 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.

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 is \$1,988,861 and the Village Actuary's requirement is \$2,524,910. Both the State and Village actuary are aligned on many assumptions with the exception of interest earnings and funding target. The State is now using a 6.5% interest rate factor, which is now equal to that used by the Village Actuary. Also, the State uses a 90% funding target by 2040 and the Village Actuary uses a 100% funding target by 2040. The Calendar Year 2021 budget includes \$2,524,910 in contribution funding as calculated by the Village Actuary.

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. In Calendar Year 2021, the Finance Committee will discuss potential enhancements to the Village's 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.

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.

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 Village's prior deductible level of \$100,000 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 \$1,100,000 in excess surplus reserve. Excess surplus is considered in the unassigned fund balance in the General Fund, Water Fund and the Glencoe Golf Club Fund; however, after a comprehensive analysis, the deductible level was reduced to \$50,000 per claim on January 1, 2020 in an effort to minimize out-of-pocket claim costs for the Village.

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 \$1,167,907 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.

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. In Calendar Year 2021, the Village will utilize \$250,000 of these reserves to offset ongoing insurance premiums and deductibles while still maintaining the minimum balance of \$300,000.

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.

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.

The Calendar Year 2021 Budget includes additional fee increases based on identified need, which are further outlined in the Fee and Fine Schedule.

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.

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.

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

The Village utilizes the following capitalization categories and thresholds:

<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:

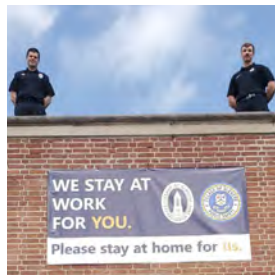
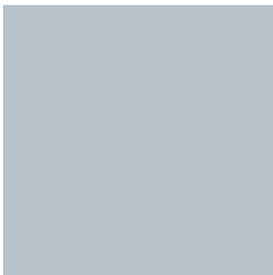
<u>Village IPBC Account</u>	<u>Minimum % of Operating Expenditures</u>
Administration Fund	16 2/3%
Benefit Fund	16 2/3% - 50%
Terminal Reserve Fund	None

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.

As part of the budget process each year, 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. This fund balance will not be utilized in Calendar Year 2021.

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, the Calendar Year 2021 includes several fee modifications.

FEE INCREASES FOR CALENDAR YEAR 2021

WATER 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. 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.

The Calendar Year budget includes an 8% increase in volumetric rates and the fixed charge based on meter size 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 1,000 gallons as part of the Water Meter Replacement Program and the implementation of the new Utility Billing Software. As part of this change, the Village Code of Ordinances has also been updated.

The current and budgeted 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 Calendar Year 2021 Water Rate

	Current Fee		CY 2021 Fee
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

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.

The budget includes a 5% increasing in the current sewer rates. The estimated revenue based on a 5% increase, is approximately \$620,665. The current and Calendar Year 2021 rates are listed below in Table 2.

Table 2: Current and Calendar Year 2021 Sewer Rate

	Current Fee		CY 2021 Fee
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. The budget includes 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 Calendar Year 2021 fees are listed below in Table 3.

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

	Current Fee	CY 2021 Fee
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 includes increasing weekday and weekend green fee rates in all categories by \$1.00 and imposing a dynamic pricing that will includes minimum and maximum pricing in all categories.

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. **The budget includes 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

The budget includes the establishment of 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: 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

A \$100.00 application fee is included in the budget (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 application fee 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 REVIEW AND INSPECTION FEE

A fee ranging from \$300.00 - \$500.00 for the tree removal and preservation plan review and site inspection for residential development projects is also included in the budget. 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. 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. 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.



VILLAGE OF GLENCOE

SCHEDULE OF FEES, CHARGES, FINES AND PENALTIES

CALENDAR YEAR 2021: JANUARY 1, 2021 - DECEMBER 31, 2021

CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
CODE OF ORDINANCES		
Chapter 4: Alcoholic Beverages		
Section 4-7 (A)	Class A-1 Liquor License - Annual; Primary On-Premises Consumption (Beer and Wine)	\$4,000.00
Section 4-7 (A)	Class A-2 Liquor License - Annual; Primary On-Premises Consumption (Spirits, Beer and Wine)	\$5,000.00
Section 4-7 (B)	Class B-1 Liquor License - Annual; Incidental On-Premises Consumption (Beer and Wine)	\$500.00 if less than 15% of gross sales attributed to alcohol; \$1,000.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (B)	Class B-2 Liquor License - Annual; Incidental On-Premises Consumption (Spirits, Beer and Wine)	\$1,000.00 if less than 15% of gross sales attributed to alcohol; \$2,000.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (B)	Class B-3 Liquor License - Annual; Spirits, Beer and Wine by a Municipally-Owned and Operated Golf Club	\$100.00
Section 4-7 (C)	Class C-1 Liquor License - Annual; Consumer Retail/Service On-Premises Consumption (Beer and Wine)	\$250.00
Section 4-7 (C)	Class C-2 Liquor License - Annual; Consumer Retail/Service On-Premises Consumption (Spirits, Beer and Wine)	\$500.00
Section 4-7 (D)	Class D-1 Liquor License - Annual; Off-Premises Consumption (Beer and Wine)	\$1,000.00 if less than 15% of gross sales attributed to alcohol; \$1,500.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (D)	Class D-2 Liquor License - Annual; Off-Premises Consumption (Spirits, Beer and Wine)	\$2,000.00 if less than 15% of gross sales attributed to alcohol; \$3,000.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (E)	Class E Liquor License - Daily; Special Events	\$50.00 per day
Section 4-7 (F)	Class F Liquor License - Annual; Live Performance Theatre	\$200.00
Section 4-7 (G)	Class G-1 Liquor License Annual; Combination On-Premises and Off-Premises Consumption (Beer and Wine)	\$1,000.00 if less than 15% of gross sales attributed to alcohol; \$1,500.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (G)	Class G-2 Liquor License Annual; Combination On-Premises and Off-Premises Consumption (Spirits, Beer and Wine)	\$2,000.00 if less than 15% of gross sales attributed to alcohol; \$3,000.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (H)	Class H Liquor License - Annual; Brew Pubs and Craft Breweries	\$4,000.00
Section 4-10 (A)	Fingerprinting Fee for Liquor License Application	\$50.00
Sections 4-43, 4-71, et al	Fine - Per Violation of Any Chapter Provision	\$25.00 - \$750.00
Chapter 5: Amusements		
Section 5-44	Application Fee for Permit to Conduct Professional Filming or Taping	\$250.00
Section 5-46 (c) (1)	Total/Disruptive Use of Public Building During Normal Hours - Daily	\$1,000.00
Section 5-46 (c) (2)	Partial/Non-Disruptive Use of Public Building During Non-Operating Hours - Daily	\$500.00
Section 5-46 (c) (3)	Total Closure of Public Street/Right-of-Way - Hourly	\$100.00
Section 5-46 (c) (4)	Partial Closure/Obstruction of Public Street/Right-of-Way - Hourly	\$50.00
Chapter 6: Animals and Fowl		
Section 6-20 (10)	Dog/Cat License - Annual	\$20.00
Section 6-30 (6)	Impoundment Fee - Licensed Animal	\$50.00 + Costs
Section 6-30 (6)	Impoundment Fee - Unlicensed Animal	\$50.00 + Costs
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - First Annual Offense	\$50.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Second Annual Offense	\$100.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Third Annual Offense	\$250.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Fourth Annual Offense	\$500.00
Chapter 6: Animals and Fowl Continued		
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Fifth Annual Offense	\$750.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Each Annual Offense Thereafter	\$750.00
Section 6-50 (2)	Violations of 6-2 (c), 6-2 (d), 6-2 (e) or Section 6-15	\$25.00 - \$750.00
Section 6-50 (3)	Fine - Failure to Provide Licensing Documentation 30 Days After Notice of Violation	\$50.00
Chapter 7: Auctions and Auctioneers		
Section 7-3	Auctioneer's License - Annual	\$100.00
Section 7-3	Auctioneer's License - Monthly	\$30.00
Section 7-3	Auctioneer's License - Daily	\$5.00
Chapter 8: Barbershops		
Section 8-6	License Fee - Annual	\$30.00
Chapter 9: Buildings and Construction		
Section 9-10 (b)	Six-Month Building Permit Extension Fee	33% of Original Permit
Section 9-15 (a)	Building Permit	3.5% of cost (Min. \$50)
Section 9-15 (a)	New Dwelling Building Permit - Per Square Foot	\$6.50
Section 9-15 (a)	New Dwelling Building Permit - Per Square Foot (Basement Area)	\$6.50
Section 9-15 (b)	Electrical Permit	3.5% of cost (Min. \$50)
Section 9-15 (c)	Plumbing Permit	3.5% of cost (Min. \$50)
Section 9-15 (d)	Fence Permit	\$100.00
Section 9-15 (e)	New Driveway Permit	\$100.00
Section 9-15 (e)	Driveway Resurfacing Permit	\$50.00
Section 9-15 (f)	Public Property Excavation Permit	\$50.00
Section 9-15 (g) (1) (A)	Air Conditioner/Generator Permit	\$100.00
Section 9-15 (g) (1) (B)	Business Window Sign or Awning Permit	\$50.00
Section 9-15 (g) (1) (B)	Wall, Blade or Other Sign Permit	\$100.00
Section 9-15 (g) (1) (C)	Grade Change Permit (Without Building Permit)	\$140.00
Section 9-15 (g) (1) (D)	Parkway Opening Permit	\$50.00
Section 9-15 (j)	Parkway Opening Permit Deposit	\$500.00
Section 9-15 (g) (1) (E)	Roof Replacement Permit	\$100.00
Section 9-15 (g) (1) (F)	Sanitary/Storm Connection or Repair on Public Property Permit	\$100.00
Section 9-15 (g) (1) (G)	Sanitary/Storm Connection or Repair on Private Property Permit	\$100.00
Section 9-15 (g) (1) (H)	Subdivision Engineering Review - Per Lot	\$100.00
Section 9-15 (g) (1) (I)	Water Meter Installation Permit	Village Cost + 15%
Section 9-15 (g) (1) (J)	Water Tap Fee on Village Main	Village Cost
Section 9-15 (g) (1) (K)	Water Tap Parts	Village Cost + 15%
Section 9-15 (k)	If Actual Project Costs Exceed Building Permit's Estimated Value More than 25%	10% of Project Cost
Section 9-15 (l)	Eleemosynary Institutions: Building, Electrical or Plumbing Permits	.25% of Project Cost
Section 9-18: 109.5	If Project Requiring Building/Construction Permit(s) Started Without Permit(s)	\$750.00 & Permit Fees Doubled
Section 9-18: 114.4	Violation of Chapter 9 Provisions - Per Day or Occurrence	\$25.00 - \$750.00
Section 9-18: 114.4	Misdemeanor Violation of Chapter if Summons by Certified Mail - Per Occurrence	\$25.00 - \$750.00

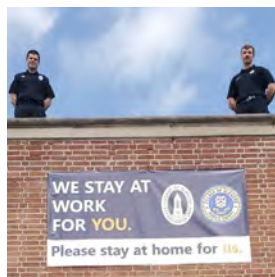
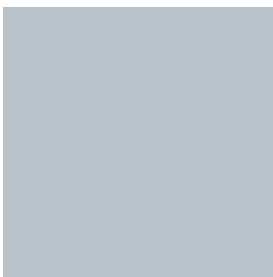
CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
Section 9-18: 115.4	Stop Work Order Cancellation Fee	\$100.00
Section 9-30 (a)	Building/Street Permit Deposit for Street/Sidewalk Restoration	\$500.00 Minimum
Section 9-61	Building or Structure Transportation/Removal Permit Surety Bond	\$10,000.00
Section 9-72.1(c)	Pool Drainage Permit for Discharge Into Sewer System Exceeding 35 Gallons/Minute	\$50.00
Section 9-72.1(e)	Pool Drainage Permit - Surety Bond	\$10,000.00
Section 9-92	Grade Change Permit Application Fee (Without Building Permit)	\$140.00
Section 9-105 (B)	Violations of Chapter 9, Article XIV - Per Day or Occurrence	\$25.00 - \$750.00
Chapter 9A: Burglar and Fire Alarms		
Section 9A-5 (1)	Initial Alarm Permit Fee - Annual	\$50.00
Section 9A-5 (2)	Alarm Permit Fee Renewal - Annual	\$50.00
Section 9A-5 (3)	One-Time Connection Fee - Per Alarm System	\$50.00
Section 9A-5 (4)	Initial Alarm Permit Fee for Residents Age 65 & Over - Annual	\$25.00
Section 9A-5 (4)	Alarm Permit Fee Renewal for Residents Age 65 & Over - Annual	\$25.00
Section 9A-5 (4)	One-Time Connection Fee for Residents Age 65 & Over - Per Alarm System	\$25.00
Section 9A-7 (1) (i)	Charge for Third through Fifth False Alarms in Calendar Year - Per Occurrence	\$60.00
Section 9A-7 (1) (ii)	Charge for Sixth through Eighth False Alarms in Calendar Year - Per Occurrence	\$120.00
Section 9A-7 (1) (iii)	Charge for Ninth through Eleventh False Alarms in Calendar Year - Per Occurrence	\$240.00
Section 9A-7 (1) (iv)	Charge for Twelfth through Fourteenth False Alarms in Calendar Year - Per Occurrence	\$300.00
Section 9A-7 (1) (v)	Charge for Fifteenth and Additional False Alarms in Calendar Year - Per Occurrence	\$500.00
Section 9A-10	Late Charge for Permit Fees or Service Charge Payments Not Paid Within 30 Days	10% of Billed Amount
Chapter 11: Drains, Sewers and Sewage Disposal		
Section 11-2	Drain Laying/Sewer Building Licensed Surety Bond - Annual	\$5,000.00
Chapter 12: Dry Cleaners and Laundries		
Section 12-4	Dry Cleaning Establishment License - Annual	\$60.00
Section 12-9	Dry Cleaning Outlet License - Annual	\$25.00
Section 12-12	Laundry License - Annual	\$60.00
Chapter 14: Electrical Contractors		
Section 14-3	Electrical Contractor Registration - Annual	\$30.00; \$15.00 after six months of the register year
Chapter 15: Filling Stations and Public Garages		
Section 15-4	Filling Station License - Annual	\$150.00
Chapter 16: Fines and Imprisonment		
Section 16-1	Any Violation of Village Code - Per Occurrence	\$25.00 - \$750.00
Section 16-1	Any Violation of Village Code if Summons by Certified Mail - Per Occurrence	\$25.00 - \$750.00
Chapter 17: Fire Prevention		
Section 17-1; International Fire Code Section 109.3	Any Violation of Code Chapter - Per Occurrence	\$25.00 - \$750.00
Section 17-1; International Fire Code Section 109.3	Any Violation of Code Chapter if Summons Made by Certified Mail - Per Occurrence	\$25.00 - \$750.00
Chapter 18: Florists		
Section 18-4	License Fee - Annual	\$40.00
Chapter 20: Garbage, Rubbish & Weeds		
Section 20-22	General Collection Service Fee Per Quarter Once Weekly Commercial (Recycling Only)	\$8.33 \$8.52 per quarter
Section 20-22	General Collection Service Fee Per Quarter Twice Weekly Commercial (Recycling Only)	\$13.02 \$13.32 per quarter
Section 20-22	General Collection Service Fee Per Quarter Multi-Family	\$27.60 \$28.23 per quarter
Section 20-22	General Collection Service Fee Per Quarter Once Weekly Curbside	\$34.68 \$35.48 per quarter
Section 20-22	General Collection Service Fee Per Quarter Once Weekly Top of Drive	\$41.94 \$42.90 per quarter
Section 20-22	General Collection Service Fee Per Quarter Twice Weekly Curbside and Top of Drive	\$48.16 \$49.27 per quarter
Chapter 21: Health and Sanitation		
Section 21-48 (1)	Clean-Up or Abatement of Any Hazardous Material Discharge	Village Cost
Chapter 21A: Sewer Use and User Charges		
Section 21A-11	Private Sewage Disposal System Permit	\$50.00
Section 21A-19	Class A: Residential Waste Water Service Inspection and Permit	\$50.00
Section 21A-19	Class B: Commercial, Institution/Governmental or Industrial Waste Water Service Inspection and Sewer Permit	\$50.00
Section 21A-19	Class C: Storm Sewer Service Inspection and Permit	\$50.00
Section 21A-37 (b)	Lab Analysis of Industrial Wastewater Discharge to Ensure Regulatory Compliance	Applicant Cost
Section 21A-37 (c)	Outside Analysis of Industrial Wastewater Discharge to Ensure Compliance	Village Cost
Section 21A-39	Special Arrangement by Village for Treatment of Industrial Waste of Special Character	Negotiable
Section 21A-51	Any Violation of Time Limit Established in Code Section 21A-50 - Per Occurrence	\$25.00 - \$750.00
Section 21A-63 (a)	Wastewater System Basic Minimum User Rate - Per Quarter	16.18 \$16.99 based on 1000 gallons
Section 21A-63 (a)	Wastewater System Basic Over-Minimum User Rate - Per Quarter	1.618 \$1.699 based on 1000 gallons
Section 21A-64 (1)	Wastewater System Non-Metered Minimum User Rate- Per Quarter	16.18 \$16.99 per quarter
Section 21A-70 (c)	Late Charge for Service Charge Payments Not Paid Within 30 Days	10%
Section 21A-77	Any Violation of Code Chapter - Per Occurrence	\$25.00 - \$750.00
Chapter 22: Licenses and Permits Generally		
Section 22-1 (2)	Fee for Any License or Permit Applied for After the Date Required by Code	150% of Fee
Section 22-8	Fee for Any License Applied for After the Expiration of Six Months of the Fiscal Year	50% of Fee
Section 22-18	Bakery License - Annual	\$45.00
Section 22-19	Grocery License - Annual	\$60.00
Section 22-20	Ice Cream Parlor License - Annual	\$40.00
Section 22-20	Ice Cream Parlor License - Weekly	\$10.00
Section 22-20	Ice Cream Parlor License - Daily	\$5.00
Section 22-21 (c)	License for Wholesale Business Where Milk is Sold - Annual	\$125.00
Section 22-22 (3)	General Restaurant License - Annual	\$90.00
Section 22-22 (3)	Drive-In or Carry-Out Restaurant License - Annual	\$80.00
Section 22-23 (1) (b)	Annual License for All Other Vending - Per Machine	\$10.00
Section 22-24 (1)	Maximum Annual Coin-Operated Device or Video Game License Fee - Per Business	\$250.00
Section 22-25 (1)	Annual License to Install, Operate or Maintain an Elevator - Per Elevator	\$150.00
Section 22-26 (5)	Annual Valet Parking License Fee - Per Loading Area	\$100.00
Section 22-26 (15)	Any Violation of Code Section - Per Occurrence	\$25.00 - \$750.00
Section 22-31	General Business License - Annual	\$30.00
Section 22-40	Landscaper License - Annual	\$100.00
Section 22-43 (b)	Any Violation of Chapter 22, Article V - Per Occurrence	\$25.00 - \$750.00
Chapter 22A: Ambulance Fees		
Section 22A-3 (1) A.	Resident ALS base level 1	\$609.00
Section 22A-3 (1) B.	Resident ALS base level 2	\$693.00
Section 22A-3 (1) C.	Resident BLS basic life support	\$530.00
Section 22A-3 (2) A.	NonResident ALS base level 1	\$780.00
Section 22A-3 (2) B.	NonResident ALS base level 2	\$900.00
Section 22A-3 (2) C.	NonResident BLS basic life support	\$675.00
Section 22A-3 (b)	Ambulance Mileage Fee Per Mile	\$10.00

CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
Chapter 23: Motor Vehicles & Traffic		
Section 23-45.1 (B) (2)	Fine for Individuals Under 16 Without a Bike Helmet - Second Violation	\$25.00
Section 23-45.1 (B) (3)	Fine for Individuals Under 16 Without a Bike Helmet - Third Violation	\$50.00
Section 23-45.1 (B) (4)	Fine for Individuals Under 16 Without a Bike Helmet - Fourth & Subsequent Violations	\$75.00
Section 23-67	All passenger/motor vehicles and motor bicycle or motor tricycle	\$50.00
Section 23-67	All passenger/motor vehicles and motor bicycle or motor tricycle (65 \$ Over)	\$25.00
Section 23-67	All passenger/motor vehicles and motor bicycle or motor tricycle late fee if paid after May 1	\$50.00
Section 23-67	Replacement License Fee	\$2.00
Section 23-86.1 (2)	Penalty for Parking in a Handicapped or Medical Emergency Parking Area	\$250.00
Section 23-93.4	General Penalties for Article VII violations where penalties not otherwise specified	\$25.00 - \$750.00
Section 23-102 (a)	General Penalties for Article VII violations where penalties not otherwise specified	\$25.00 - \$750.00
Section 23-102 (b)	1st - 5th Parking Violations of Section 23-99 - Paid Within 10 Days	\$25.00
Section 23-102 (b)	6th Parking Violation of Section 23-99 - Paid Within 10 Days	\$50.00
Section 23-102 (b)	7th Parking Violation of Section 23-99 - Paid Within 10 Days	\$75.00
Section 23-102 (b)	8th Parking Violation of Section 23-99 - Paid Within 10 Days	\$95.00
Section 23-102 (b)	9th Parking Violation of Section 23-99 - Paid Within 10 Days	\$110.00
Section 23-102 (b)	10th Parking Violation of Section 23-99 - Paid Within 10 Days	\$125.00
Section 23-102 (b)	11 or More Parking Violations of Section 23-99 - Paid Within 10 Days	\$140.00
Section 23-103	Penalty for Tampering with Parking Meters/Fare Boxes - Per Offense	\$25.00 - \$750.00
Section 23-115 (b)	Towing Fee - Passenger Vehicle of Not More Than 7 Passengers	Tow Company Fee
Section 23-115 (b)	Towing Fee - Any Other Passenger Vehicle	Tow Company Fee
Section 23-115 (b)	Towing Storage Fee for Passenger Vehicles of Not More Than 7 Passengers - Per Day	Tow Company Fee
Section 23-115 (b)	Towing Storage Fee for Any Other Passenger Vehicles - Per Day	Tow Company Fee
Chapter 24: Offenses - Miscellaneous		
Section 24-8 (f) (4)	Violation of Prohibition Against Tobacco Use by Minors - First Offense	Up to \$75.00
Section 24-8 (f) (4)	Maximum Fine for Subsequent Violations of Prohibition Against Tobacco by Minors	\$250.00
Section 24-8 (f) (5)	Violation of Prohibition Against Tobacco Use by Minors - By Person Other than Minor	\$75.00 - \$250.00
Section 24-39	Fine for Violation of Village Nuisance Ordinance - Per Offense or Per Day	\$25.00 - \$750.00
Section 24-39	Amount Minimum Fine for Nuisance Violations Increases - Each Additional Violation	\$50.00
Section 24-52 (c)	Fine for Violation of Village Cannabis Ordinance (Less than 10 Grams) - Each Offense	\$75.00 - \$250.00
Chapter 25: Solicitation, Secondhand Stores and Itinerant Merchants		
Section 25-4	Solicitor Permit	\$30.00 per individual plus cost of fingerprint background check charge by State of Illinois
Section 25-13	Fine for Violation of Solicitation Ordinance - Per Offense	\$25.00 - \$750.00
Section 25-13	Fine for Payment Within 10 Days of a Solicitation Ordinance Violation	\$50.00
Section 25-13	Fine for Payment After 10 Days of a Solicitation Ordinance Violation Prior to Prosecution	\$100.00
Section 25-14	License Fee for Secondhand or Resale Store - Annual	\$30.00
Section 25-17	License Fee for Itinerant Merchant - Per Day	\$5.00
Chapter 25A: Planning		
Section 25A-4	Copy of Village Comprehensive Plan - Per Copy	\$25.00
Chapter 27: Railroads		
Section 27-6	Railroad Crossing Obstruction Fee - Each Consecutive Five (5) Minutes	\$10.00
Chapter 28: Retailers' Occupation Tax		
Section 28-1	Tax on Sale of Tangible Personal Property at Retail	1%
Chapter 29: Scavengers		
Section 29-3	Scavenger License - Annual	\$200.00
Section 29-3	Scavenger License Vehicle Fee - Per Vehicle	\$5.00
Chapter 30: Streets & Sidewalks		
Section 30-18	Deposit Fee - Driveway Construction or Alteration (See Section 9-15)	\$1,000.00
Section 30-31	Street Opening Permit Fee - Less than 60 Square Feet in Area	\$2,300.00
Section 30-31	Street Opening Permit Fee - Each Additional 10 Square Feet	\$300.00
Section 30-70	Annual License Fee - Snow Removal by Use of Snowplow	\$100.00
Section 30-71	Annual Bond - Snow Removal by Use of Snowplow	\$10,000.00
Section 30-79 (a) (1)	Liability Insurance Requirement - Utility Occupying/Constructing in Right-of-Way	\$5,000,000.00
Section 30-79 (a) (2)	Automobile Liability Requirement - Utility Occupying/Construction in Right-of-Way	\$1,000,000.00
Section 30-79 (3)	Workers' Compensation Requirement - Utility Occupying/Construction in Right-of-Way	Statutory
Chapter 30: Streets & Sidewalks Continued		
Section 30-79 (4)	Employers' Liability Requirement - Utility Occupying/Construction in Right-of-Way	\$1,000,000.00
Section 30-81 (c)	Security Deposit - Construction of a Facility in the Public Right-of-Way	Cost of Restoration
Section 30-92 (d)(11)	Small Wireless Facilities (SWF): Application Fee	\$650 single SWF; \$350 for each proposed SWF if the application includes two or more SWF; \$1,000 for each SWF that includes the installation of a new utility pole
Section 30-92 (o)(2)	Collocation on Village Utility Poles	\$200 for each SWF located on a Village utility pole in right-of-way; \$3,600 for each SWF on Village property not located in the right-of-way
Section 30-94	Any Violation of Chapter 30 - Per Occurrence	Per Code Provisions
Chapter 31: Subdivisions		
Section 31-1.15 (a) (1)	Initial Plat Filing Application Fee	\$250-\$750
Section 31-1.15 (a) (2) (C)	Supplemental Plat Filing Application Fee	Village Cost
Section 31-1.17 (b)	Final Plat Filing Application Fee	\$250-\$750
Section 31-1.17 (b)	Final Plat Filing Application Fee Escrow	Minimum \$1,000
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 2-Bedroom Detached	\$3,350.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 3-Bedroom Detached	\$10,230.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 4-Bedroom Detached	\$16,000.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 5-Bedroom or More Detached	\$11,855.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 2-Bedroom Attached	\$2,620.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 3-Bedroom Attached	\$5,110.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 4-Bedroom or More Attached	\$9,010.00
Section 31-3.11 (m) (3)	School Impact Fee - Multi-Family 1-Bedroom	\$60.00
Section 31-3.11 (m) (3)	School Impact Fee - Multi-Family 2-Bedroom	\$2,430.00
Section 31-3.11 (m) (3)	School Impact Fee - Multi-Family 3-Bedroom or More	\$6,845.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 2-Bedroom Detached	\$4,290.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 3-Bedroom Detached	\$6,165.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 4-Bedroom Detached	\$8,000.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 5-Bedroom or More Detached	\$8,020.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 1-Bedroom Attached	\$2,540.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 2-Bedroom Attached	\$4,235.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 3-Bedroom Attached	\$5,090.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 4-Bedroom or More Attached	\$6,690.00
Section 31-3.11 (n) (3)	Park Impact Fee - Multi-Family Efficiency	\$2,755.00

CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
Section 31-3.11 (n) (3)	Park Impact Fee - Multi-Family 1-Bedroom	\$3,740.00
Section 31-3.11 (n) (3)	Park Impact Fee - Multi-Family 2-Bedroom	\$4,070.00
Section 31-3.11 (n) (3)	Park Impact Fee - Multi-Family 3-Bedroom or More	\$6,495.00
Section 31-4.2 (b) (1)	Performance Security for Public Improvements	110% of Estimated or Actual Costs
Section 31-4.5	Guaranty Security for Public Improvements for 2 Years Following Village Acceptance	10% of Actual Costs
Chapter 32: Taxicabs and Other Vehicles for Hire		
Section 32-4	Taxicab License for Each Taxicab Driver Operating in Village - Annual	\$35.00
Chapter 33: Tobacco Dealers		
Section 33-2	Tobacco and Cigar Dealer's License - Annual	\$25.00
Chapter 34: Trees and Shrubs		
Section 34-28 (b) (2)	Security Deposit for Removal/Replacement Cost of a Dead/Damaged Priority Tree	To Be Determined
Section 34-29 (a) (1)	Penalty for Cutting/Destruction of Priority Tree without Permit - Per Tree or Per Day	\$750.00
Section 34-29 (b)	Fine for Any Other Violation of Chapter 34 - Per Offense or Per Day	\$25.00 - \$750.00
Chapter 34-A: Uncollected Debts Generally		
Section 34A-4 (a)	"First Notice" Late Penalty Following 30-Day Period of Non-Payment	10%
Section 34A-6 (f)	Serving "Final Notice" and All Subsequent Costs Associated with Collection	Village Cost
Chapter 35: Undertakers		
Chapter 35A: Taxation		
Section 35A-2 (a)	Natural Gas Tax - Gross Receipts	5%
Section 35A-2 (b) (1) (A)	Electricity Tax - First 2,000 Kilowatt Hours Used per Month	\$.0061/kWh
Section 35A-2 (b) (1) (B)	Electricity Tax - Next 48,000 Kilowatt Hours Used per Month	\$.0040/kWh
Section 35A-2 (b) (1) (C)	Electricity Tax - Next 50,000 Kilowatt Hours Used per Month	\$.0036/kWh
Section 35A-2 (b) (1) (D)	Electricity Tax - Next 400,000 Kilowatt Hours Used per Month	\$.0035/kWh
Section 35A-2 (b) (1) (E)	Electricity Tax - Next 500,000 Kilowatt Hours Used per Month	\$.0034/kWh
Section 35A-2 (b) (1) (F)	Electricity Tax - Next 2,000,000 Kilowatt Hours Used per Month	\$.0032/kWh
Section 35A-2 (b) (1) (G)	Electricity Tax - Next 2,000,000 Kilowatt Hours Used per Month	\$.00315/kWh
Section 35A-2 (b) (1) (H)	Electricity Tax - Next 5,000,000 Kilowatt Hours Used per Month	\$.0031/kWh
Section 35A-2 (b) (1) (I)	Electricity Tax - Next 10,000,000 Kilowatt Hours Used per Month	\$.00305/kWh
Section 35A-2 (b) (1) (J)	Electricity Tax - Next 20,000,000 Kilowatt Hours Used per Month	\$.0030/kWh
Section 35A-5A (a)	Administrative Charge for Collection of Electricity Tax	3% of Collections
Section 35A-9	Telecommunications Tax - Gross Receipts	5%
Section 35A-17	Monthly 9-1-1 Surcharge - Each In-Service Network Connection	\$1.50
Section 35A-20	Administrative Charge for Collection of 9-1-1 Surcharge	3% of Collections
Section 35A-28 (a)	Infrastructure Maintenance Fee - Gross Receipts	1%
Section 35A-28 (b)	Administrative Charge for Collection of Infrastructure Maintenance Fee	2% of Collections
Section 35A-28 (c)	Interest on Fees Not Paid by Last Day of Month Following Month When Bill Issued	9%
Section 35A-41 (g)	Interest Rate on Village for Taxpayer's Overpayment of Tax - Per Year	6%
Chapter 35A: Taxation Continued		
Section 35A-42	Interest on Late Payments, Underpayments & Non-Payments of Village Tax - Per Year	9%
Section 35A-44 (b)	Interest on Tax (Up to 4 Years) Under Voluntary Disclosure Application - Per Month	1%
Section 35A-47 (a)	Penalty for Late Filing of Village Taxpayer Tax Return	5% of Collections
Section 35A-47 (b)	Penalty for Failure by Village Taxpayer to File Tax Return	25% of Collections
Section 35A-56	Places for Eating Tax	1%
Section 35A-51	Local Motor Fuel Tax	\$0.03 per gallon
Chapter 36: Water		
Section 36-9	Village Water System Connection Permit Fee	\$100.00
Section 36-9	Village Water System Connection Labor Fee - Per Connection	\$100.00
Section 36-9	Water System Connection Corp Stop - 1" Service Line	\$83.00
Section 36-9	Water System Connection Corp Stop - 1.5" Service Line	\$214.00
Section 36-9	Water System Connection Corp Stop - 2" Service Line	\$385.00
Section 36-9	Water System Connection Saddle - 1" Service Line	\$98.00
Section 36-9	Water System Connection Saddle - 1.5" Service Line	\$104.00
Section 36-9	Water System Connection Saddle - 2" Service Line	\$112.00
Section 36-9	Water System Connection Meter Installation - 1" Service Line	\$335.00
Section 36-9	Water System Connection Meter Installation - 1.5" Service Line	\$605.00
Section 36-9	Water System Connection Meter Installation - 2" Service Line	\$816.00
Section 36-10	Water System Connection - Buffalo Box	\$107.00
Section 36-10	Water System Connection Roundway - 1" Service Line	\$120.00
Section 36-10	Water System Connection Roundway - 1.5" Service Line	\$250.00
Section 36-10	Water System Connection Roundway - 2" Service Line	\$404.00
Section 36-16 (a)	Reactivation After Shut-Off for Nonpayment/Noncompliance	\$100.00
Section 36-16 (a)	After-Hours Water Service Reconnection	\$175.00
Section 36-16 (a)	Penalty for Illegally Reconnecting to the Water System Following Shut-Off	\$25.00 - \$750.00
Section 36-17 (b)	Emergency/Owner's Failure to Repair Individual Service Between Main and Meter	Village Cost
Section 36-18 (d)	Water Rate for Use in Construction Purposes - Per 1,000 Cubic Feet-Gallons	70.85 \$76.50
Section 36-22 (b)	Penalty for Unauthorized Tampering/Interference with a Water Meter	\$25.00 - \$750.00
Section 36-23 (a)	Water Rate for Consumers - Per 100 Cubic Feet-Per 1000 Gallons	\$7.085 \$7.65 per quarter
Section 36-24	Fixed Charge (5/8 Inch Water Meter) - Per Quarter	17.13 \$18.50
Section 36-24	Fixed Charge (3/4 Inch Water Meter) - Per Quarter	22.96 \$24.80
Section 36-24	Fixed Charge (1 Inch Water Meter) - Per Quarter	22.96 \$24.80
Section 36-24	Fixed Charge (1-1/2 Inch Water Meter) - Per Quarter	28.85 \$31.16
Section 36-24	Fixed Charge (2 Inch Water Meter) - Per Quarter	44.73 \$48.31
Section 36-24	Fixed Charge (3 Inch Water Meter) - Per Quarter	162.45 \$175.45
Section 36-24	Fixed Charge (4 Inch Water Meter) - Per Quarter	206.01 \$222.49
Section 36-26	Late Charge for Water Bills Not Paid On Last Day of Month in Which Bills Are Due	10%
Section 36-27	Utility Bill Shut-Off Notice Fee	\$25.00
Section 36-38	Fine for Each Violation of Chapter 36 - Per Day	\$25.00 - \$750.00
Section 36-38	Water System Regulation Compliance Fee	\$100.00
Section 36-49 (e)	Reactivation of Water Service Due to Cross-Connection Non-Conformance	\$100.00
Section 36-49	Cross Connection Device Lock Box Installation	\$100.00
Section 36-49	Cross Connection Device Lock Box Fee - Annual	\$100.00
ZONING CODE		
Article VII: Zoning Administration and Enforcement		
Part II: 7-201; D.1	Fee Established: Lien, Non-Refundable Application and Filing Fee	\$250.00 - \$750.00
Part II: 7-201; D.3	Fee Payment and Escrow	Minimum \$1,000
GLENCOE GOLF RATES		
-	Weekday 18-Hole Early Bird (Before 7:30 a.m.)	\$33.00 \$34.00 - \$44.00
-	Weekday 18-Hole Prime Time	\$44.00 \$45.00 - \$55.00
-	Weekday 18-Hole Senior Membership (Monday - Thursday)	\$27.00 \$28.00 - \$38.00
-	Weekday 18-Hole Junior Membership (Monday - Thursday)	\$23.00 \$24.00 - \$34.00
-	Weekday 18-Hole Twilight (After 2:30 p.m.)	\$28.00 \$29.00 - \$39.00
-	Weekday 18-Hole Super Twilight (After 4:00 p.m.)	\$24.00 \$25.00 - \$35.00
-	Weekday 9-Hole Prime Time	\$28.00 \$29.00 - \$39.00
-	Weekday 9-Hole Senior Membership (Monday - Thursday)	\$23.00 \$24.00 - \$34.00
-	Weekday 9-Hole Twilight (After 2:30 p.m.)	\$28.00 \$29.00 - \$39.00

CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
-	Weekend 18-Hole Prime-Time	\$52.00 \$54.00 - \$64.00
-	Weekend 18-Hole Senior Membership (After 2:30 p.m.)	\$28.00 \$29.00 - \$39.00
-	Weekend 18-Hole Junior Membership (After 2:00 p.m.)	\$24.00 \$25.00 - \$35.00
-	Weekend 18-Hole Twilight (After 2:30 p.m.)	\$22.00 \$34.00 - \$44.00
-	Weekend Super Twilight (After 4:00 p.m.)	\$25.00 \$26.00 - \$36.00
-	Driving Range - Large Bucket	\$11.00
-	Driving Range - Small Bucket	\$7.00
-	Driving Range-Eagle Key	\$105.00
-	Driving Range-Birdie Key	\$63.00
-	Electric Cart 18-Hole - Per Person	\$109.00 \$110.00 - \$130.00
-	Electric Cart 9-Hole - Per Person	\$64.00 \$65.00 - \$85.00
-	Pull Cart 18-Hole - Per Person	\$6.00
-	Pull Cart 9-Hole - Per Person	\$5.00
-	Rental Clubs - Per Person	\$18.00
-	Premium Rental Clubs	\$28.00
-	Senior Membership Card	\$27.00 \$28.00 - \$38.00
-	Permanent Tee Time Membership-Credit Card	\$1,180 \$1,200.00 - \$1,250.00
-	Permanent Tee Time Membership-Cash	\$1,145 \$1,165.00 - \$1,215.00
FREEDOM OF INFORMATION ACT (FOIA) REQUEST RATES		
-	Copies - 8 1/2 x 11 or 8 1/2 x 14, Black & White - First 50 Pages	Free
-	Copies - 8 1/2 x 11 or 8 1/2 x 14, Black & White - Additional Pages - Per Side	\$0.15
-	Copies - 11 x 17, Black & White - Per Side	\$0.25
-	Color Copies - 8 1/2 x 11, 8 1/2 x 14 or 11 x 17 - Per Side	\$0.25
-	Electronic Copy - Compact Disc (80 Minutes)	\$1.00
-	Electronic Copy - Audio Cassette (60 Minutes)	\$1.50
-	Electronic Copy - Video Cassette (2 Hours/SP)	\$3.00
-	Certification - Per Record	\$1.00 + Copy Cost
-	Other Electronic Medium	Actual Cost
-	Mailing/Postage	Actual Cost
MISCELLANEOUS FEES		
-	Final Utility Bill Administrative Fee	\$75.00
-	Special License Fee	\$100.00
-	Special Events - Fireworks Display Permit	\$750.00
-	Special Events - Temporary Food Service Permit	\$25.00 each
-	Exterior Property Maintenance Administrative Fee	\$75.00
-	Copies - Per Side	\$0.25
-	Village Map	\$5.00
-	Village Zoning Book	\$25.00
-	Commuter Parking Permit - Annual	\$270.00
-	Commuter Parking Permit - Quarterly	\$75.00
-	Commuter Parking Permit - Daily	\$2.00
-	Re-inspection Fee	\$100.00
-	Bench Donation Program	\$3,000 per bench
-	Landscape Yard Waste Stickers	Pursuant to Franchise Agreement
-	Alterations to Approved Architectural or Engineering Plans	\$150.00 plus \$75.00/hour of staff review time after the initial 2 hours
-	Downtown Right of Way Use Fee	\$100.00 - \$500.00 + additional \$50 per day
-	Plan Commission Appearance Review Application Fee	\$100.00 per application
-	Residential Development Tree Removal and Preservation Plan Review and Inspection Fee	\$300.00 - \$500.00

BUDGET SUMMARY





VILLAGE OF GLENCOE

OPERATING STATEMENTS

Budgetary Fund Balance Summary

	ACTUAL FUND BALANCE ¹ 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 ²	SURPLUS / (DEFICIT) ³		REVENUE	EXPENSE ²	SURPLUS / DEFICIT	
GOVERNMENTAL FUNDS									
GENERAL	7,669,062	16,957,897	17,792,242	(834,345)	6,834,717	19,144,543	20,874,239	(1,729,696)	5,105,021
<i>USE OF RESERVE/CONTINGENCY</i>				1,013,145					
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>						155,000		155,000	
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	22,981,227	(1,669,696)	7,655,790
SPECIAL REVENUE FUNDS									
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
ENTERPRISE FUNDS									
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 ⁴	(581,695)	1,794,043	1,909,914	(115,871)	(697,566)	1,824,909	2,390,154	(565,245)	(1,262,811)
SUB-TOTAL	1,645	7,406,549	6,565,381	841,168	842,813	6,455,759	5,953,233	502,526	1,345,339
PENSION FUNDS									
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
CUSTODIAL FUND TOTAL⁵	15,307	23,050	23,231	(181)	15,126	24,300	24,300	-	15,126
GRAND TOTAL	48,967,474	30,101,622	30,778,988	(677,366)	48,290,108	31,864,506	32,545,165	(680,659)	47,454,449

	SY 2020 PROJECTED				CY 2021 PROPOSED			
	OPERATING EXPENSE	PROJECTED FUND BALANCE	% FUND BALANCE	MONTHS	OPERATING EXPENSE	ESTIMATED FUND BALANCE	% FUND BALANCE	MONTHS
OPERATING FUNDS								
GENERAL	17,792,242	6,834,717	38.4%	4.61	20,874,239	5,105,021	24.5%	2.93
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	24,437,318	7,713,171	31.6%	3.79

Footnote:

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

² Includes operating and capital expenses.

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

⁴ 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.

⁵ 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.



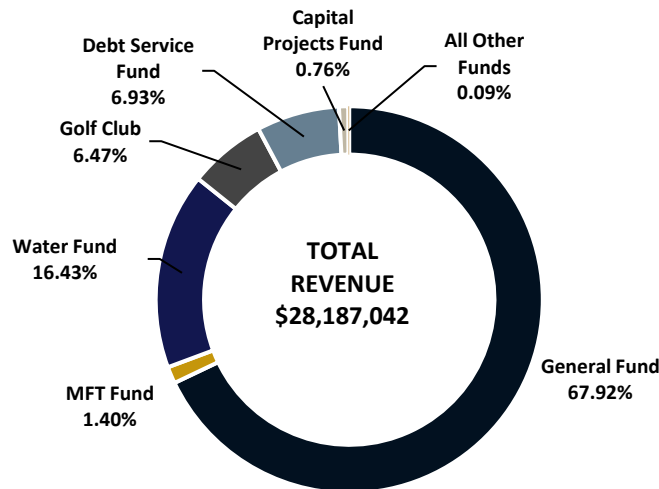
VILLAGE OF GLENCOE

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 **\$28,187,042**

**CALENDAR YEAR 2020
REVENUE DISTRIBUTION BY FUND**



FUND	FY 2019 ACTUAL	FY 2020 ACTUAL	SY 2020 PROJECTED	CY 2021 BUDGET
GENERAL FUND	17,974,251	18,873,489	16,957,897	19,144,543
SPECIAL FUNDS				
MOTOR FUEL TAX	227,929	314,587	402,087	395,452
CAPITAL PROJECTS FUND	47,847	1,818,629	285,050	215,000
ENTERPRISE FUNDS				
WATER	2,833,838	2,654,319	5,612,506	4,630,850
GOLF CLUB	1,798,969	1,772,485	1,794,043	1,824,909
DEBT SERVICE FUND	2,203,691	1,872,286	1,955,500	1,951,988
CUSTODIAL FUND	76	22,729	23,050	24,300
TOTAL REVENUES (Excluding Pension Funds)	\$ 25,086,600	\$ 27,328,525	\$ 27,030,133	\$ 28,187,042
PENSION FUNDS				
POLICE	4,886,361	4,044,568	3,023,399	3,628,564
FIRE	46,696	43,768	48,090	48,900
TOTAL REVENUES (Pension Funds Only)	\$ 4,933,057	\$ 4,088,336	\$ 3,071,489	\$ 3,677,464
GRAND TOTAL	\$ 30,019,657	\$ 31,416,861	\$ 30,101,622	\$ 31,864,506



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
GENERAL FUND TOTAL	\$ 14,548,771	\$ 870,214	\$ 2,483,572	\$ 114,135	\$ 1,127,851	\$ -	\$ 19,144,543
MOTOR FUEL TAXES & OTHER REVENUE	198,825	-	-	-	196,627	-	395,452
MOTOR FUEL TAX FUND TOTAL	\$ 198,825	\$ -	\$ -	\$ -	\$ 196,627	\$ -	\$ 395,452
INTEREST & OTHER REVENUE	-	-	-	-	-	60,000	60,000
PLANNED USE OF FUND RESERVE	-	-	-	-	-	155,000	155,000
CAPITAL PROJECTS FUND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,000	\$ 215,000
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
WATER FUND TOTAL	\$ -	\$ 3,066,350	\$ -	\$ -	\$ 64,500	\$ 1,500,000	\$ 4,630,850
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
GLENCOE GOLF CLUB FUND TOTAL	\$ -	\$ 1,815,909	\$ -	\$ -	\$ 9,000	\$ -	\$ 1,824,909
PROPERTY TAXES & OTHER REVENUE	1,944,488	-	-	-	7,500	-	1,951,988
DEBT SERVICE FUND TOTAL	\$ 1,944,488	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ 1,951,988
INTEREST & OTHER REVENUE	-	-	-	-	1,300	23,000	24,300
WASHINGTON PLACE SSA FUND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,300	\$ 23,000	\$ 24,300
EMPLOYER CONTRIBUTIONS	-	-	-	-	2,524,910	-	2,524,910
EMPLOYEE CONTRIBUTIONS	-	-	-	-	386,954	-	386,954
PPRT & OTHER REVENUE	6,100	-	-	-	710,600	-	716,700
POLICE PENSION FUND TOTAL	\$ 6,100	\$ -	\$ -	\$ -	\$ 3,622,464	\$ -	\$ 3,628,564
EMPLOYER CONTRIBUTIONS	-	-	-	-	46,450	-	46,450
PPRT & OTHER REVENUE	2,400	-	-	-	50	-	2,450
FIRE PENSION FUND TOTAL	\$ 2,400	\$ -	\$ -	\$ -	\$ 46,500	\$ -	\$ 48,900
Grand Total	\$ 16,700,584	\$ 5,752,473	\$ 2,483,572	\$ 114,135	\$ 5,075,742	\$ 1,738,000	\$ 31,864,506

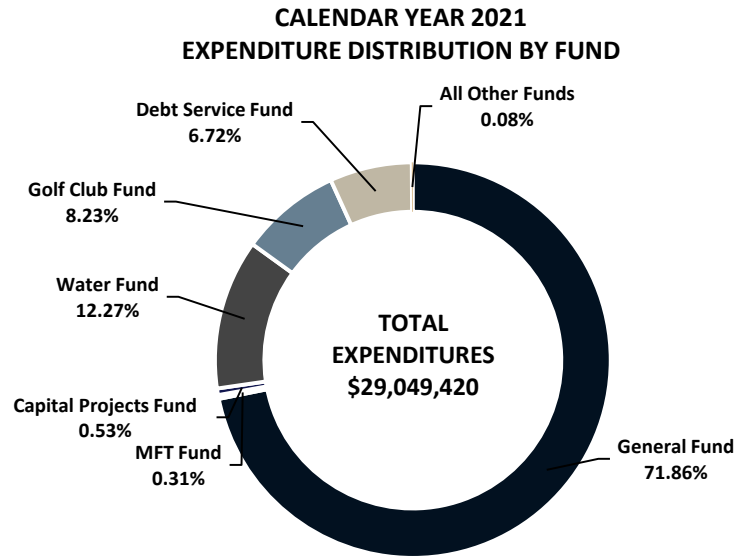


VILLAGE OF GLENCOE

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 **\$29,049,420**.



FUND	FY 2019 ACTUAL	FY 2020 ACTUAL	SY 2020 PROJECTED	CY 2021 BUDGET
GENERAL FUND	17,639,018	17,751,550	17,792,242	20,874,239
SPECIAL FUNDS				
MOTOR FUEL TAX	81,736	35,551	29,770	90,660
CAPITAL PROJECTS FUND	1,139,279	549,046	1,736,375	155,000
ENTERPRISE FUND				
WATER	1,998,811	1,985,263	4,655,467	3,563,079
GOLF CLUB	1,285,326	1,556,782	1,909,914	2,390,154
DEBT SERVICE	2,124,562	1,763,330	1,961,410	1,951,988
CUSTODIAL FUND	7,344	(13,995)	23,231	24,300
TOTAL REVENUES (Excluding Pension Funds)	\$ 24,276,076	\$ 23,627,527	\$ 28,108,409	\$ 29,049,420
PENSION FUNDS				
POLICE	2,886,687	3,131,316	2,628,804	3,446,845
FIRE	47,335	48,496	41,775	48,900
TOTAL REVENUES (Pension Funds Only)	\$ 2,934,023	\$ 3,179,811	\$ 2,670,579	\$ 3,495,745
GRAND TOTAL	\$ 27,210,098	\$ 26,807,338	\$ 30,778,988	\$ 32,545,165



VILLAGE OF GLENCOE

CALENDAR YEAR 2021

Expenditure Detail by Category

	PERSONNEL	SERVICES	COMMODITIES	DEBT SERVICE	CAPITAL	OTHER	TRANSFER	TOTAL
VILLAGE MANAGER'S OFFICE								
ADMINISTRATION	654,826	142,042	64,150	-	-	-	-	861,018
LEGAL	-	277,530	-	-	-	-	-	277,530
BOARDS & COMMISSIONS	-	-	-	-	-	159,951	-	159,951
INFORMATION TECHNOLOGY	177,945	469,967	55,800	-	200,000	-	-	903,712
DEPARTMENT TOTAL	\$ 832,771	\$ 889,539	\$ 119,950	\$ -	\$ 200,000	\$ 159,951	\$ -	\$ 2,202,211
FINANCE DEPARTMENT								
FINANCE ADMINISTRATION	872,328	119,898	44,865	-	-	1,500	-	1,038,591
LIABILITY INSURANCE RISK MANAGEMENT	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
PUBLIC WORKS								
PUBLIC WORKS ADMINISTRATION	938,793	88,608	4,575	-	-	-	-	1,031,976
SEWERS	757,152	73,311	70,600	-	983,000	4,000	-	1,888,063
FORESTRY	889,515	155,501	35,050	-	90,000	-	-	1,170,066
MUNICIPAL BUILDINGS	-	143,201	7,500	-	-	-	-	150,701
COMMUNITY DEVELOPMENT	157,045	195,375	450	-	-	-	-	352,870
MUNICIPAL GARAGES	394,148	41,290	9,950	-	-	7,500	-	452,888
STREETS	824,812	125,251	254,925	-	720,000	-	60,000	1,984,988
SOLID WASTE	-	228,040	-	-	-	-	-	228,040
DEPARTMENT TOTAL	\$ 3,961,465	\$ 1,050,577	\$ 383,050	\$ -	\$ 1,793,000	\$ 11,500	\$ 60,000	\$ 7,259,592
PUBLIC SAFETY								
PUBLIC SAFETY ADMINISTRATION	7,953,031	137,000	-	-	-	-	-	8,090,031
POLICE	277,156	589,552	144,921	-	110,000	-	-	1,121,629
FIRE	174,135	125,559	89,080	-	-	-	-	388,774
PARAMEDIC	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	\$ 183,451	\$ 260,000	\$ 20,874,239
MFT	-	-	-	-	55,000	-	35,660	90,660
SPECIAL FUNDS TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ 35,660	\$ 90,660
WATER								
DISTRIBUTION	697,743	189,127	36,525	420,410	750,000	-	-	2,093,805
PRODUCTION	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
GOLF								
ADMINISTRATION	217,868	179,055	750	-	-	400	-	398,073
GOLF ACADEMY	-	91,020	2,225	-	-	-	-	93,245
GOLF BUILDINGS & GROUNDS	542,491	88,408	151,155	-	430,000	183,004	-	1,395,058
GOLF PLAY	336,314	61,795	8,950	52,101	-	-	-	459,160
GOLF PRO SHOP	-	2,160	42,458	-	-	-	-	44,618
DEPARTMENT TOTAL	\$ 1,096,673	\$ 422,439	\$ 205,538	\$ 52,101	\$ 430,000	\$ 183,404	\$ -	\$ 2,390,154
ENTERPRISE FUND TOTAL	\$ 2,793,828	\$ 887,978	\$ 330,513	\$ 472,511	\$ 1,285,000	\$ 183,404	\$ -	\$ 5,953,233
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	\$ 4,276,793	\$ 1,131,379	\$ 2,446,299	\$ 3,598,000	\$ 366,855	\$ 295,660	\$ 29,049,420
PENSION FUNDS								
POLICE PENSION	3,325,295	121,050	500	-	-	-	-	3,446,845
FIREFIGHTERS PENSION	48,400	500	-	-	-	-	-	48,900
PENSION FUND TOTAL	\$ 3,373,695	\$ 121,550	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 3,495,745
GRAND TOTAL	\$ 20,308,130	\$ 4,398,343	\$ 1,131,879	\$ 2,446,299	\$ 3,598,000	\$ 366,855	\$ 295,660	\$ 32,545,165

BUDGET SUMMARY

REVENUE AND EXPENDITURE SUMMARY

	FY 2019 ACTUAL	FY 2020 ACTUAL	SY 2020 BUDGET	SY 2020 PROJECTED	CY 2021 BUDGET
REVENUES AND OTHER FINANCING SOURCES					
GENERAL FUND	17,974,251	18,873,489	19,722,508	16,957,897	19,144,543
SPECIAL FUNDS					
MOTOR FUEL TAX	227,929	314,587	219,840	402,087	395,452
CAPITAL PROJECTS FUND	47,847	1,818,629	1,736,375	285,050	215,000
ENTERPRISE FUND					
WATER	2,833,838	2,654,319	7,463,055	5,612,506	4,630,850
GOLF	1,798,969	1,772,485	1,794,043	1,794,043	1,824,909
DEBT SERVICE	2,203,691	1,872,286	1,959,410	1,955,500	1,951,988
CUSTODIAL FUND	76	22,729	25,795	23,050	24,300
TOTAL REVENUES	25,086,600	27,328,525	32,921,026	27,030,133	28,187,042
	FY 2019 ACTUAL	FY 2020 ACTUAL	SY 2020 BUDGET	SY 2020 PROJECTED	CY 2021 BUDGET
EXPENDITURES AND OTHER FINANCING USES					
GENERAL FUND	17,639,018	17,751,550	19,942,718	17,792,242	20,874,239
SPECIAL FUNDS					
MOTOR FUEL TAX	81,736	35,551	79,770	29,770	90,660
CAPITAL PROJECTS FUND	1,139,279	549,046	1,736,375	1,736,375	155,000
ENTERPRISE FUND					
WATER	1,998,811	1,985,263	5,391,684	4,655,467	3,563,079
GOLF	1,285,326	1,556,782	1,909,914	1,909,914	2,390,154
DEBT SERVICE	2,124,562	1,763,330	1,961,410	1,961,410	1,951,988
CUSTODIAL FUND	7,344	(13,995)	23,231	23,231	24,300
TOTAL EXPENDITURES	24,276,076	23,627,527	31,045,102	28,108,409	29,049,420
REVENUE LESS EXPENDITURE					
SURPLUS / (DEFICIT)	810,525	3,700,998	1,875,924	(1,078,276)	(862,378)

Note: Excludes Pension Funds

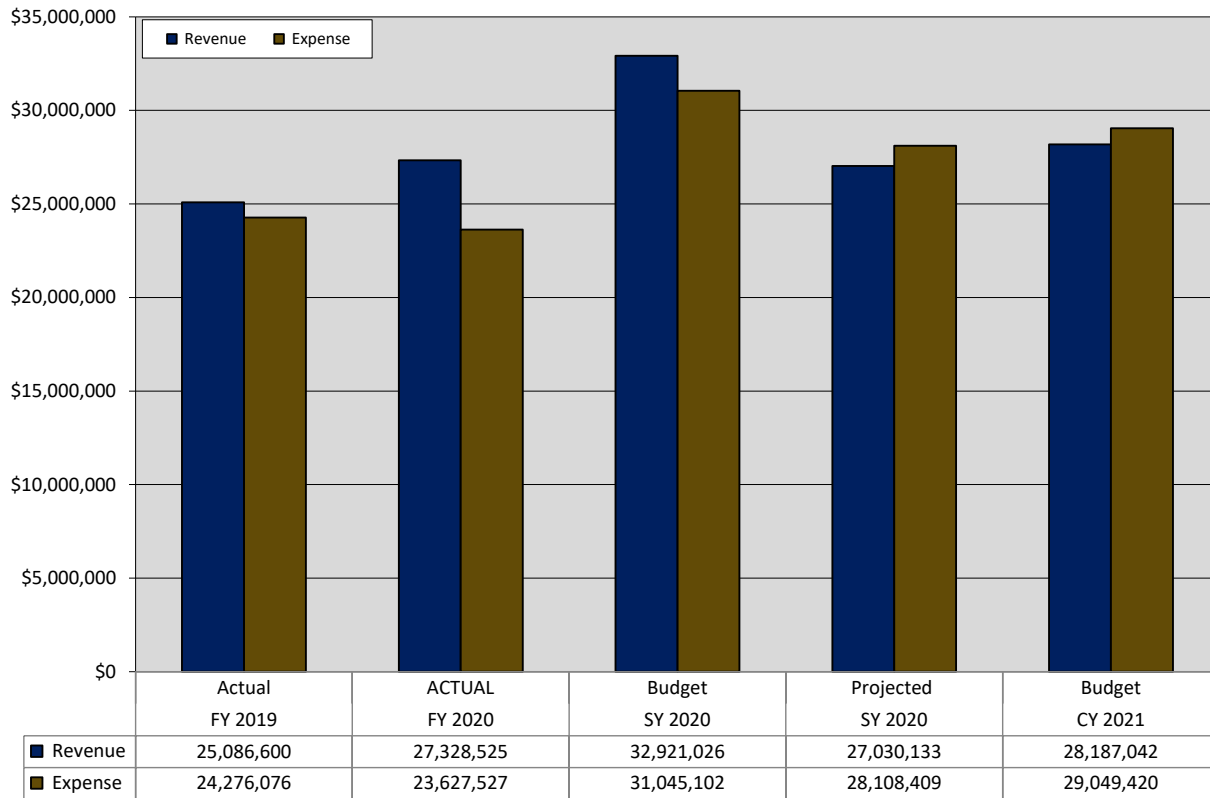
**VILLAGE OF GLENCOE
HISTORY OF ADOPTED BUDGETS**

	ADOPTED 2015	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018	ADOPTED 2019	ADOPTED FY 2020	AMENDED FY 2020	ADOPTED SY 2020	PROPOSED CY 2021	% CHANGE FROM SY 2020
REVENUE										
OPERATING FUND										
GENERAL	15,707,498	15,990,121	16,017,011	16,251,144	17,413,908	17,413,908	18,113,194	19,722,508	19,144,543	-3.02%
SUB-TOTAL	15,707,498	15,990,121	16,017,011	16,251,144	17,413,908	17,413,908	18,113,194	19,722,508	19,144,543	11.71%
ENTERPRISE FUNDS										
WATER	2,168,848	2,206,646	1,966,923	2,035,425	2,755,000	2,755,000	2,884,100	7,463,055	4,630,850	-61.16%
GOLF CLUB	1,560,617	1,595,538	1,609,472	1,649,889	1,712,989	1,739,874	1,739,874	1,794,043	1,824,909	1.69%
SUB-TOTAL	3,729,465	3,802,184	3,576,395	3,685,314	4,467,989	4,494,874	4,623,974	9,257,098	6,455,759	-43.39%
SPECIAL FUNDS										
GARBAGE	1,481,277	1,481,108	1,432,765	1,025,959	-	-	-	-	-	N/A
MOTOR FUEL TAX	216,500	207,570	211,234	211,234	228,000	228,000	223,260	219,840	395,452	44.41%
ENHANCED 911	146,630	145,868	145,398	36,375	-	-	-	-	-	N/A
SUB-TOTAL	1,844,407	1,834,546	1,789,397	1,273,568	228,000	228,000	223,260	219,840	395,452	44.41%
CAPITAL/DEBT										
CAPITAL PROJECTS	15,875	-	5,268,850	18,405	13,250	13,250	1,208,750	1,736,375	215,001	-707.61%
DEBT SERVICE	1,566,094	1,565,508	1,579,535	2,293,417	2,233,991	2,233,991	1,850,501	1,959,410	1,951,988	-0.38%
SUB-TOTAL	1,581,969	1,565,508	6,848,385	2,311,822	2,247,241	2,247,241	3,059,251	3,695,785	2,166,989	-70.55%
TOTAL REVENUES	22,863,339	23,192,359	28,231,188	23,521,848	24,357,138	24,384,023	26,019,679	32,895,231	28,162,743	-16.80%
EXPENDITURES										
OPERATING										
GENERAL	16,622,575	16,516,515	16,187,939	17,808,377	18,780,316	18,992,156	19,545,565	19,942,718	20,874,239	4.46%
SUB-TOTAL	16,622,575	16,516,515	16,187,939	17,808,377	18,780,316	18,992,156	19,545,565	19,942,718	20,874,239	4.46%
ENTERPRISE FUNDS										
WATER	2,101,639	2,208,330	2,262,584	2,586,043	2,755,370	2,755,370	2,996,406	5,358,684	3,563,079	-50.39%
GOLF CLUB	1,724,255	2,312,467	2,284,241	2,370,036	1,915,462	1,932,892	1,932,892	1,909,914	2,390,154	20.09%
SUB-TOTAL	3,825,894	4,520,797	4,546,825	4,956,079	4,670,832	4,688,262	4,929,298	7,268,598	5,953,233	-22.09%
SPECIAL FUNDS										
GARBAGE	1,362,464	1,341,688	1,302,706	1,310,462	-	-	-	-	-	N/A
MOTOR FUEL TAX	152,935	438,419	53,668	645,368	82,700	82,700	55,550	79,770	90,660	12.01%
ENHANCED 911	193,963	298,800	450,661	-	-	-	-	-	-	N/A
SUB-TOTAL	1,709,362	2,078,907	1,807,035	1,955,830	82,700	82,700	55,550	79,770	90,660	12.01%
CAPITAL/DEBT										
CAPITAL PROJECTS	3,902,564	71,518	7,948,000	5,015,239	1,275,000	1,275,000	1,529,844	1,736,375	155,000	-1020.24%
DEBT SERVICE	1,553,356	1,566,231	1,566,231	2,116,397	2,125,225	2,125,225	1,763,200	1,961,410	1,951,988	-0.48%
SUB-TOTAL	5,455,920	1,637,749	9,514,231	7,131,636	3,400,225	3,400,225	3,293,044	3,697,785	2,106,988	-75.50%
TOTAL EXPENDITURES	27,613,752	24,753,968	32,056,030	31,851,922	26,934,073	27,163,343	27,823,457	30,988,871	29,025,120	-6.77%

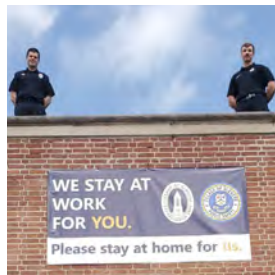
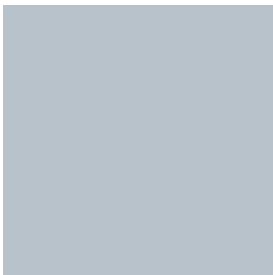
Note: Excludes Funds for Pension and Washington Place SSA Debt

COMPARISON OF REVENUES AND EXPENDITURES FOR ALL FUNDS

(Excludes Pension Funds)



GENERAL FUND REVENUE





GENERAL FUND REVENUE

REVENUE OVERVIEW

The General Fund is a governmental fund that accounts for all revenues and expenditures of the Village, which are not accounted for in any other fund. Revenues in the General Fund support the core operations of the Village, with the exception of water production, water distribution and the Glencoe Golf Club. The General Fund Calendar Year 2021 budget includes total revenues of \$19,144,543. 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 budget as presented is an overall increase of \$708,849 or 3.8% from the Fiscal Year 2020 Budget.

Revenues in the General Fund include property taxes (which is the Village's largest revenue source), sales and use taxes, Illinois income tax, sewer charges and building permits.

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

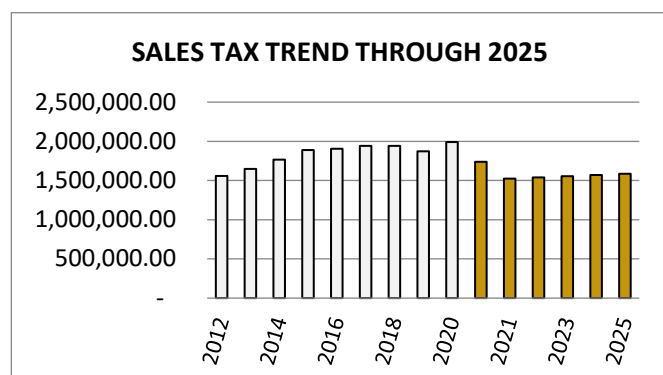
Property Tax

Property tax is the Village's largest revenue source at 56% of the General Fund and has historically been the most predictable. This tax is levied annually by an ordinance adopted by the Board of Trustees each December and is subsequently billed and collected by the Village by the Cook County Treasurer's Office. Since the implementation of the Property Tax Extension Limitation Law (PTELL) in 1994, the Village has adhered to its policy of levying property taxes at the maximum allowable amount permitted by law, which is equal to the lesser of 5% or the change in the national Consumer Price Index (CPI) for the 12 months preceding the levy year. 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

Sales tax is the second largest revenue source for the Village and is derived from the sale of tangible personal property at businesses located within the Village of Glencoe. Effective January 1, 2021, a 9% tax is collected on all sales by the vendor and forwarded to the State, which remits 1% of the tax to the Village.

A slight decrease in sales tax is projected in Stub Year 2020 and the beginning of Calendar Year 2021 as a result of the Governor's Stay at Home



order that began in March 2020. It is projected that the Village will receive \$1,524,275 in sales tax in calendar year 2021.

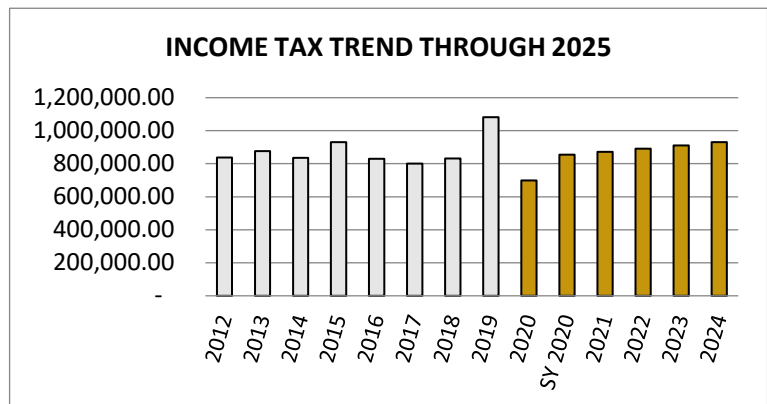
Sewer Charges

Sewer charges are calculated based on water consumption and are billed with water on a quarterly basis. Sewer charges will be increased by 5.0% effective January 1, 2021. The rate increase will fund a portion of infrastructure improvements, such as sanitary sewer lining and other infrastructure repairs. Sewer system improvements have been projected in accordance with mandates established by the Illinois Environmental Protection Agency (IEPA) and the Metropolitan Water Reclamation District (MWRD).

Income Tax

Income tax is imposed and collected by the Illinois Department of Revenue, and a portion is shared with municipalities through the Local Government Distributive Fund (LGDF). Shared revenues are based on each municipality's proportion of the total state population.

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.



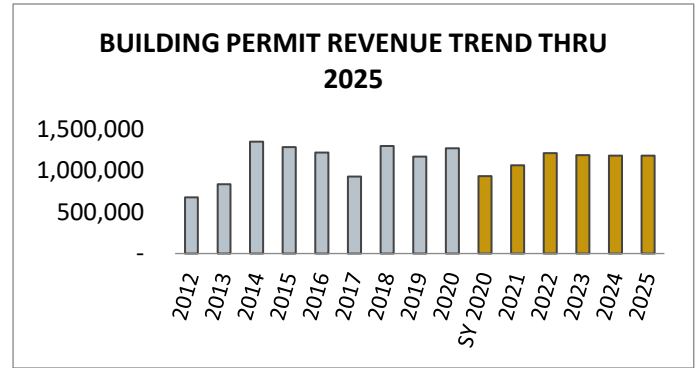
Income taxes are a significant revenue source for the Village and are very susceptible to changes in legislative and economic conditions. The Village will continue to monitor this revenue source closely for any future modifications. It is projected that the Village will receive \$854,855 in income tax in calendar year 2021.

Telecommunication Tax

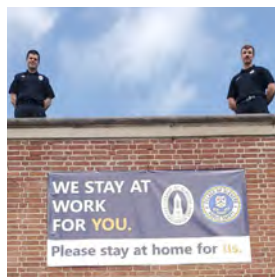
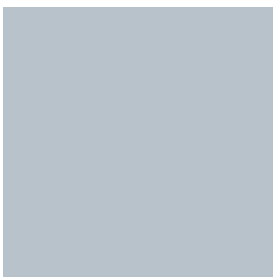
Telecommunication tax is collected by telecommunications providers through client invoices for telecommunications services (telephone, fax and pagers). The tax is then remitted to the State of Illinois and is subsequently distributed to the Village on a monthly basis. The Calendar Year 2021 Budget projects an annual revenue of \$261,080. As technology enhancements increase the utilization of cell phones in lieu of land line telephones, this revenue source will continue to decrease. Telecommunications tax is projected to continue to experience declines in the next five years.

Building Permits

Building permits are collected on residential and commercial renovations in the Village. New single-family residential construction permits continue to be the largest source of permit revenue for the Village. This revenue is dependent upon and impacted by development trends and the health of the local economy. The Calendar Year 2021 Budget projects an annual revenue of \$1,150,000. It is anticipated that construction activity will return to higher levels in the coming year.



DEPARTMENT BUDGET DETAIL





FINANCE DEPARTMENT

DEPARTMENT OVERVIEW

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

DIVISION FUNCTIONS

Administration

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

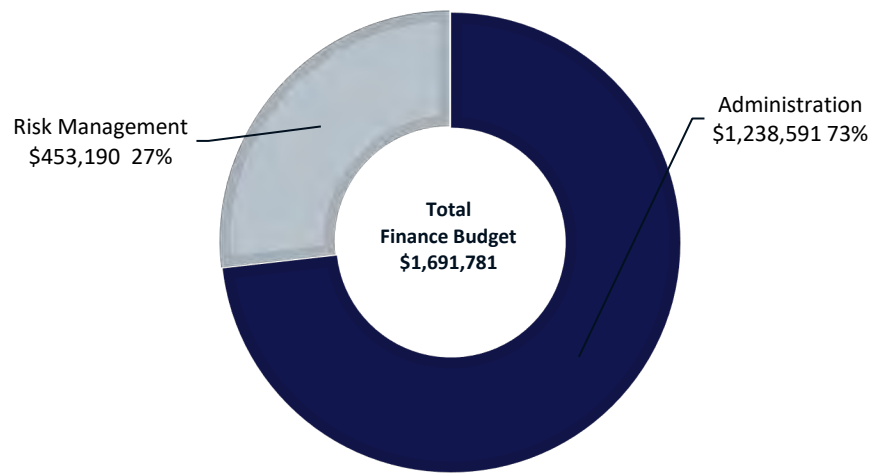
Also included in the Administration Division is the procurement consolidation of commodities such as supplies, postage, credit card and banking fees to provide centralized oversight of formal bidding and proposal processes. This allows the Village to maximize savings and improve the quality of the purchasing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

Risk Management

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

BUDGET EXPENDITURE SUMMARY

The Finance Department's Calendar Year 2021 budget request includes \$1,691,781 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 budget as presented is an overall increase of \$299,729 or 21.5% from the Fiscal Year 2020 Budget. The increase in the 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.



CALENDAR YEAR 2021 EXPENDITURES

	Administration Division	Liability Insurance Risk Management	Total	Approved FY 2020	% Change from Budget
Personnel	872,328	6,190	878,518	814,342	7.9%
Services	119,898	436,500	556,398	492,620	12.9%
Commodities	44,865	-	44,865	48,590	-7.7%
Subtotal	1,037,091	442,690	1,479,781	1,355,552	9.2%
Other Expense	1,500	10,500	12,000	36,500	-67.1%
Other Financing Use ⁽¹⁾	200,000	-	200,000	-	N/A
Subtotal	201,500	10,500	212,000	36,500	480.8%
Grand Total	1,238,591	453,190	1,691,781	1,392,052	21.5%

¹ The \$200,000 increase reflected in the other financing use represents the one-time transfer of building permit revenue that is anticipated to be generated from a proposed development. This will be a transfer into the Capital Fund at the end of Calendar Year 2021.

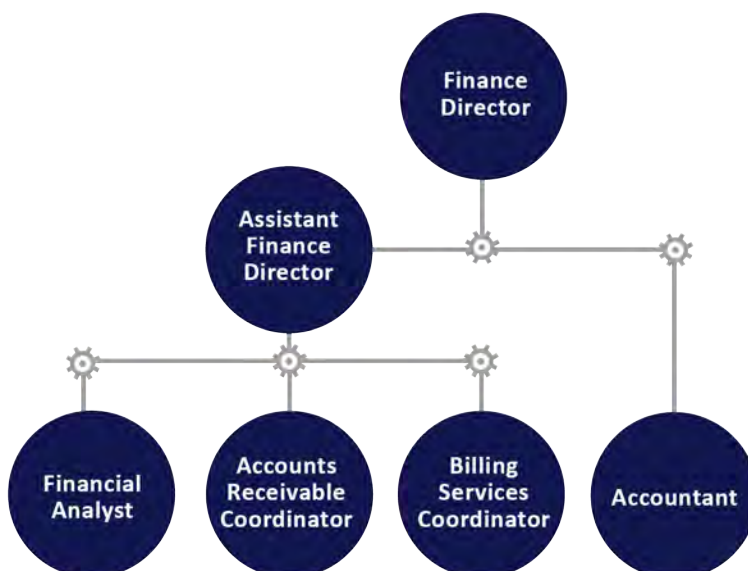
Highlighted requests from the Calendar Year 2021 Budget includes the following:

- **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.

PERSONNEL RECOMMENDATIONS

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

The chart below illustrates authorized positions for Calendar Year 2021.



AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	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	0	1
TOTAL FULL-TIME	6	6	6

STRATEGIC PLAN RECOMMENDATIONS

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

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

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

DIVISION DETAIL

ADMINISTRATION DIVISION

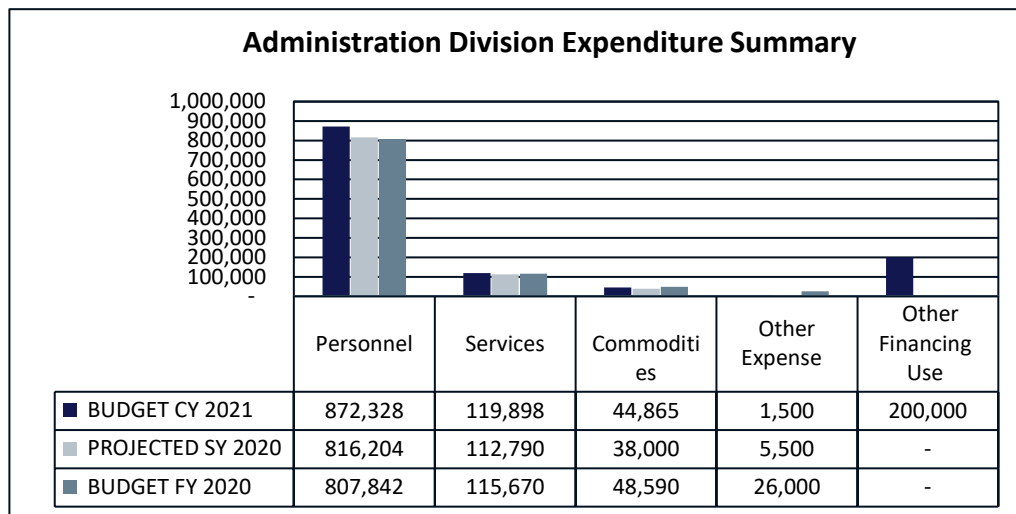
The Administrative Division of the Finance Department is responsible for daily financial activities including processing accounts payable, accounts receivable, utility billing, collections and cash receipts, preparation of applicable state and federal reports and monthly financial reports to the Village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

Other responsibilities include:

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

Expenditure Summary:

The Administration Division Calendar Year 2021 budget is \$1,238,591. Below is the review of expenditures for the Administration division. Total expenditures for this Division are projected to be under budget for the stub year.



Administration Division Account Class Description:

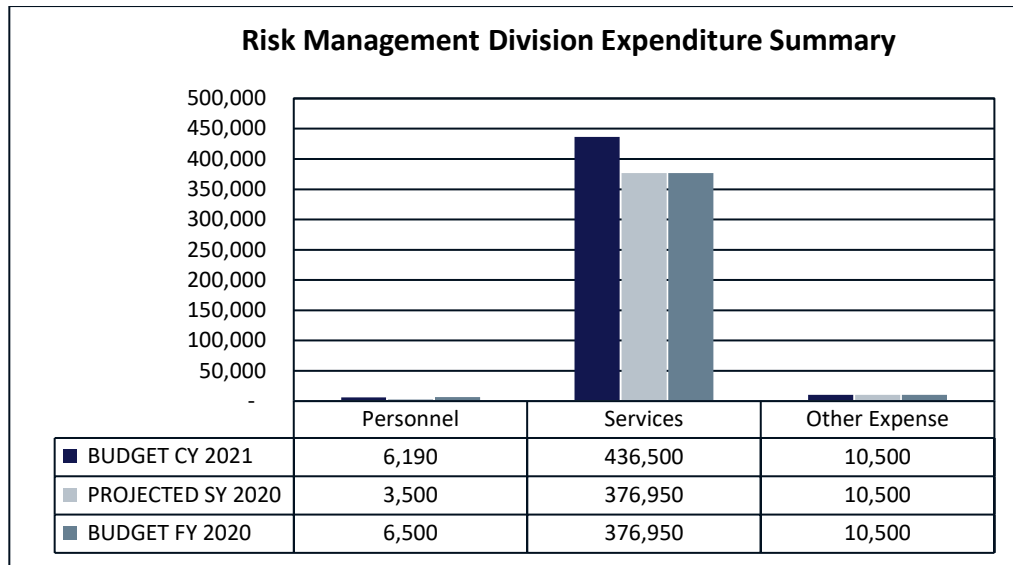
- *Personnel*: Salaries, Employee Benefits and Pension Cost
- *Services*: Service Fees, Professional Services, Membership Dues and Training
- *Commodities*: Supplies and Vehicle Operating Expense
- *Other*: Collection Expense and Miscellaneous Refunds
- *Other Financing Use*: Transfer to the Capital Fund

RISK MANAGEMENT DIVISION

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

Expenditure Summary:

The Risk Management Division Calendar Year 2021 budget is \$453,190. Below is the review of expenditures for the liability insurance division:



Risk Management Division Account Class Description:

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

MAJOR STUB YEAR 2020 ACCOMPLISHMENTS

1	As part of the implementation of the Village-wide ERP system, configured and implemented a new Utility Billing software. In addition, implemented Project Accounting, Fixed Assets and the Inventory modules.
2	In partnership with the Village Manager's Office, produced the Village's third <i>Budget in Brief</i> document.
3	As part of the Village's operational changes in response to the COVID-19 pandemic, implemented electronic deposits.
4	Refinanced the 2016 General Obligation Bonds at a savings of \$400,000.
5	Completed \$3M in Alternate Revenue Bond financing for the Water infrastructure improvements.
6	In collaboration with the Public Works Department, worked to build a new meter reading interface and meter replacement project.
7	Updated the Village's comprehensive 10-Year Community Improvement Program (CIP) and corresponding long-term debt financing plan.
8	Developed the Financial Forecast and Financial Policies in partnership with all Village departments.
9	Coordinated the fee and fine analysis as part of the Calendar Year 2021 budget process.
10	Obtained all three Government Finance Officers Association (GFOA) awards, certifying that the Village's finance reports are being produced at the highest standard possible.
11	Conducted the 2020 vehicle and pet license renewal process.
12	Developed the Calendar Year 2021 Budget in collaboration with all Village departments.
13	In conjunction with the Public Safety Department, commence implementation the Parking Systems Improvements.
14	Developed a communication, collections and training plan to launch the Village's new Places for Eating Tax.

CALENDAR YEAR 2021 DEPARTMENT WORK PLAN

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

	Project	Strategic Priority	Target Completion
1	Continue to maintain at the highest standard possible the Village's annual budget document, the CAFR (Comprehensive Annual Financial Report) and the PAFR (Popular Annual Financial Reporting).	Operational Effectiveness	Ongoing objective
2	Update the Financial Forecast and CIP in partnership with all Village departments.	Fiscal Sustainability	Ongoing objective
3	Continue to develop and train staff.	Operational Effectiveness	Ongoing objective
4	In collaboration with the Public Safety Department, finalize the implementation of the parking management system.	Operational Effectiveness, Financial Sustainability	Q1 2021
5	Develop a Contractual Risk Policy and standardize Professional Service Agreements.	Operational Effectiveness	Q1 2021
6	Launch the Village's new Place for Eating Tax	Fiscal Sustainability	Q1 2021
7	As part of the implementation of the Village-wide ERP system, commence implementation of a new Payroll system.	Operational Effectiveness	Q2 2021
7	Develop the Calendar Year 2022 Budget in collaboration with all Village departments.	Fiscal Sustainability	Q2 2020
8	Develop a Request for Proposals for Banking Services	Fiscal Sustainability	Q3 2020
9	Develop a Request for Proposals for Utility Bill Print Services and Vehicle License Program Fulfillment Services	Fiscal Sustainability	Q3 2020



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 Budget
AcctClass: 400 - Personnel					
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
AcctClass: 400 - Personnel Total:	\$ 814,342	\$ 820,833	\$ 720,739	\$ 752,854	\$ 878,518
AcctClass: 500 - Contractual Services					
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
AcctClass: 500 - Contractual Services Total:	\$ 492,620	\$ 498,367	\$ 544,610	\$ 538,310	\$ 556,398
AcctClass: 600 - Commodities					
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	-	-	-
AcctClass: 600 - Commodities Total:	\$ 48,590	\$ 36,481	\$ 43,315	\$ 40,315	\$ 44,865
AcctClass: 800 - Capital					
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
AcctClass: 800 - Capital Total:	\$ 36,500	\$ 36,027	\$ 12,000	\$ 19,500	\$ 12,000
AcctClass: 900 - Other Financing Use					
90250 - TRANSFERS TO CAPITAL FUND	-	-	200,000	-	200,000
AcctClass: 900 - Other Financing Use Total:	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Report Total:	\$ 1,392,052	\$ 1,391,709	\$ 1,520,664	\$ 1,350,979	\$ 1,691,781



PUBLIC SAFETY DEPARTMENT

DEPARTMENT OVERVIEW

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

DIVISION FUNCTIONS

Administration Division

The Administration Division is responsible for the overall management, direction and operational control of the Public Safety Department:

- Operational policies and procedures
- Budget development and financial management
- Personnel management and professional development
- Department goals and objectives
- Interagency cooperation and mutual aid

Police Services

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

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

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

Fire Services

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

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

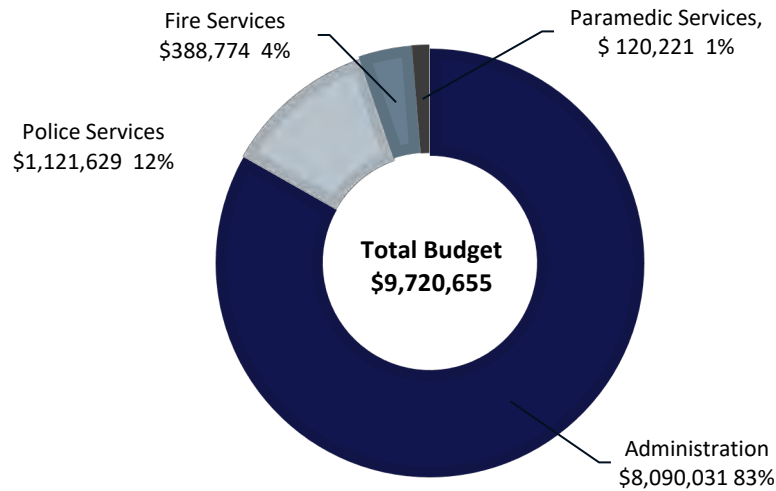
The Fire Service Division utilizes fire and life safety inspection, prevention and education programs in order to reduce the frequency of fires within the community. These proactive programs focus on fire prevention activities through periodic surveys and inspections in order to increase fire safety.

Emergency Medical Service (EMS)

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

BUDGET EXPENDITURE SUMMARY

The Public Safety's 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-month fiscal year. The budget as presented is an overall increase of \$75,498 or 0.8% from the Fiscal Year 2020 Budget. The increase in the overall expenditures is largely attributable to an 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.



CALENDAR YEAR 2021 EXPENDITURES

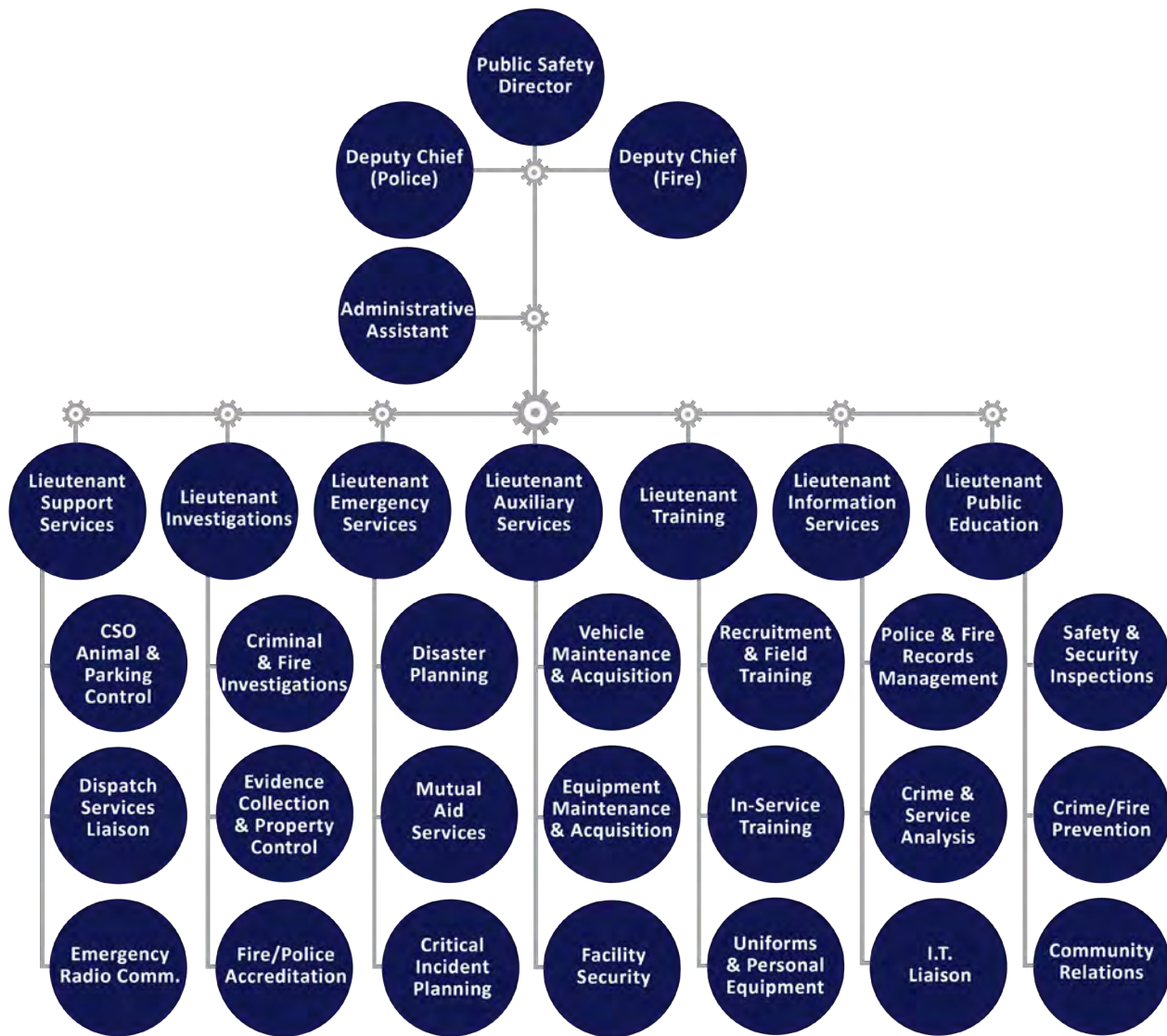
	Administration Division	Police Services	Fire Services	Emergency Medical Services	Total	Approved FY 2020	% Change from Budget
Personnel	7,953,031	277,156	174,135	63,531	8,467,853	8,192,720	3.4%
Services	137,000	589,552	125,559	37,690	889,801	808,806	10.0%
Commodities	-	144,921	89,080	19,000	253,001	316,631	-20.1%
Subtotal	8,090,031	1,011,629	388,774	120,221	9,610,655	9,318,157	3.1%
Capital	-	110,000	-	-	110,000	327,000	-66.4%
Other Expense	-	-	-	-	-	-	N/A
Subtotal	-	110,000	-	-	110,000	327,000	-66.4%
Grand Total	8,090,031	1,121,629	388,774	120,221	9,720,655	9,645,157	0.8%

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

- **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.

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 filling 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 INVESTMENT PROGRAM RECOMMENDATIONS

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

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

DIVISION DETAIL

ADMINISTRATION DIVISION

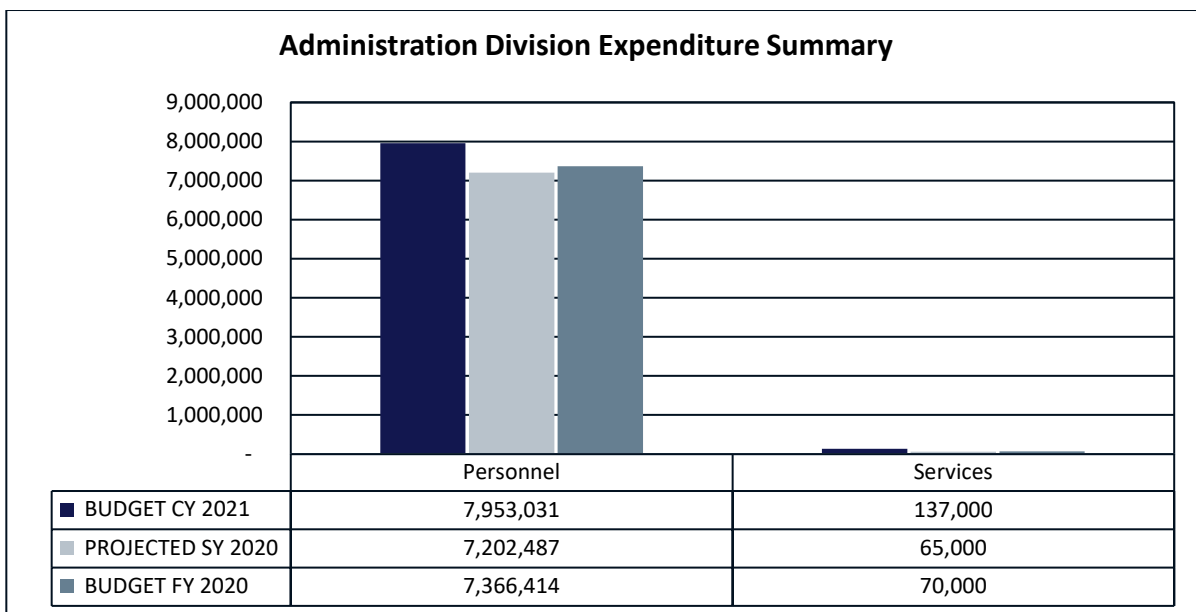
The Administration Division is comprised of the Public Safety Director, Fire Component Deputy Chief, Police Component Deputy Chief and Administrative Assistant. The Public Safety Director serves as both the chief of police and fire for the Village. As such, the Director has the authority and responsibility for the overall management, direction and control of the operations and administration of the Department, directing, coordinating and controlling the Department as provided for by Glencoe Village Code. The Director has the authority to establish a formal organizational structure through which Department components and sections are arranged, defined, directed and coordinated.

The Component Deputy Chiefs have administrative and managerial responsibilities, including planning, organizing and directing the daily activities of the Public Safety Department. The Deputy Chiefs assist the Public Safety Director in the operational management of the Department, including innovative long-range planning, organizational and personnel development and strategic plan implementation. The Deputy Chiefs are operational leaders; they provide support and guidance to their subordinate supervisors, officers and civilian staff members.

The Administrative Assistant performs a variety of clerical, secretarial and administrative work. The Administrative Assistant is responsible for payroll and purchasing for the Public Safety Department. In addition, the Administrative Assistant maintains official records, provides administrative support to Public Safety staff and assists in the administration of the Department budget.

Expenditure Summary

The Public Safety Administration Division's Calendar Year 2021 budget is \$8,090,031. Below is the review of expenditures for the Administration Division.



Administration Division Account Class Description:

- *Personnel*: Salaries, employee benefits and pension cost
- *Services*: Maintenance and repairs, service fees, professional services, training, risk management, membership dues and training cost

POLICE SERVICE DIVISION

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



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

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

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

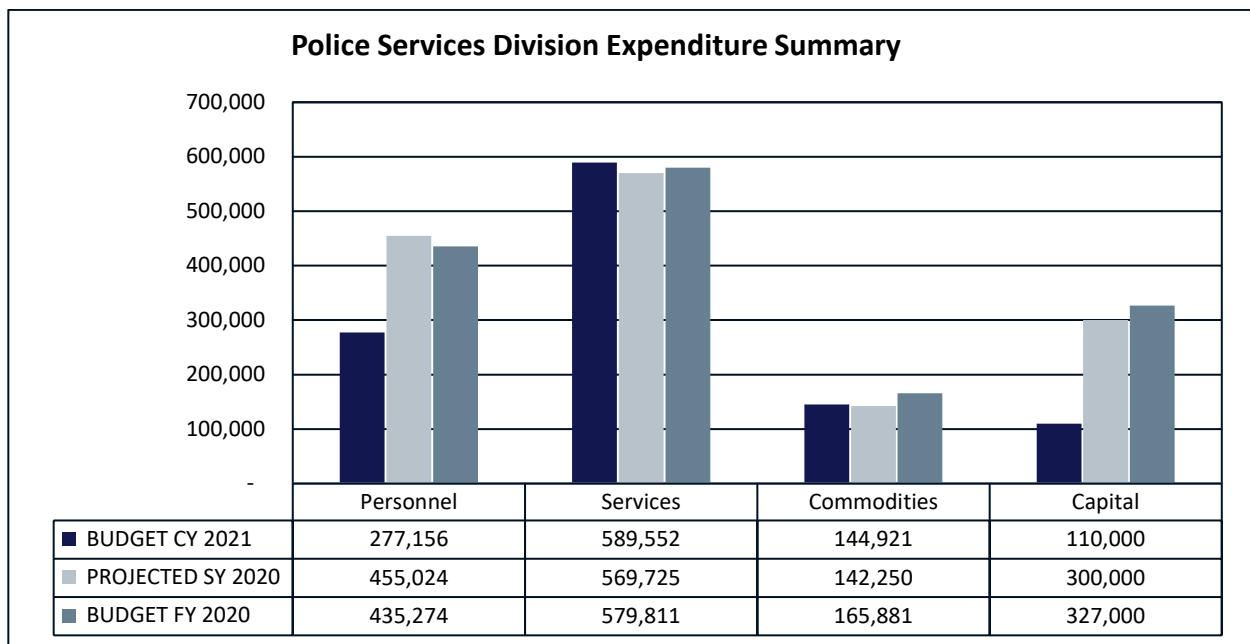
The Department is also a member of the North Regional Major Crimes Task Force (NORTAF). NORTAF was established in 1997 to serve as a standing mutual aid task force to investigate major crimes, including homicides and non-parental kidnappings, occurring in 13 member communities. NORTAF is dedicated to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

In recent years, NORTAF has expanded to include a burglary unit and a major crash unit. Both units have enjoyed similar success, clearing large-scale burglary patterns and successful investigations related to fatal traffic crashes. The Department has three officers assigned to NORTAF: two on the major crimes team and one on the burglary team.

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

Expenditure Summary

The Public Safety Police Service Division's Calendar Year 2021 budget is \$1,121,629. Below is the review of expenditures for the Police Service Division.



Police Service Division Account Class Description:

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

FIRE SERVICE DIVISION

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



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

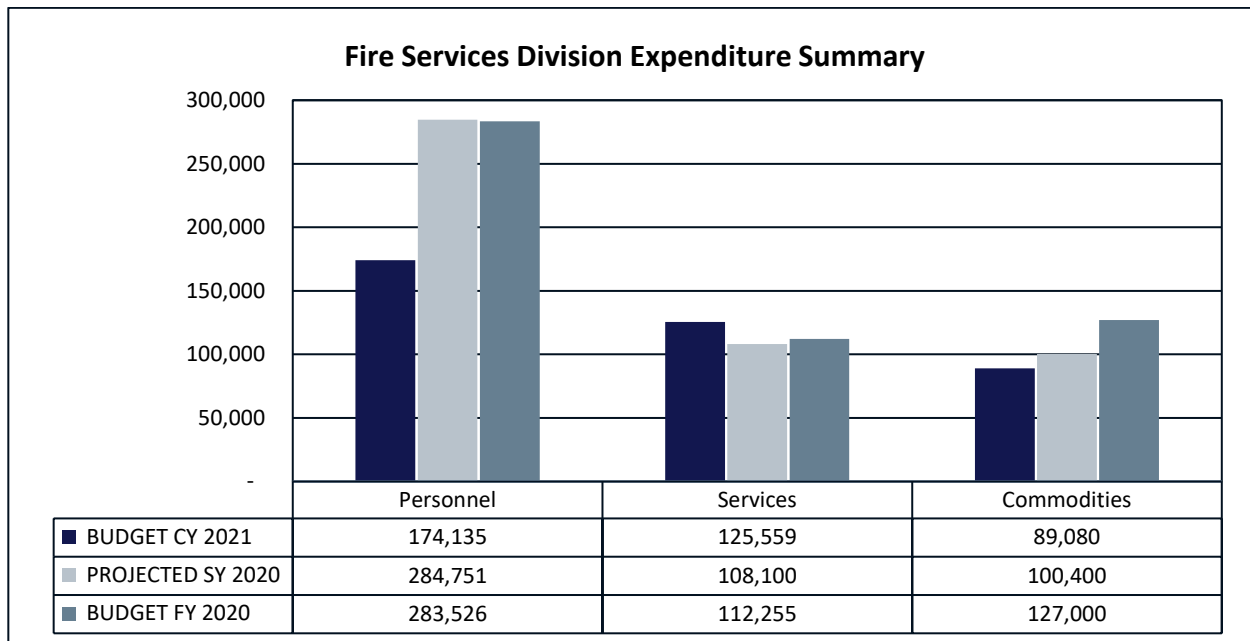
In addition to basic requirements as a firefighter, there are also a variety of specialized assignments within the Fire Service Division, including boat operator, underwater diver, fire apparatus engineer, fire/arson investigator, fire prevention/inspector, hazardous materials, technical rescue and EMT/paramedic.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

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

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

Expenditure Summary:

The Public Safety Fire Service Division's Calendar Year 2021 budget is \$388,774. Below is the review of expenditures for the Fire Services Division.



Fire Service Division Account Class Description:

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

EMERGENCY MEDICAL SERVICE (EMS) DIVISION



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

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

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

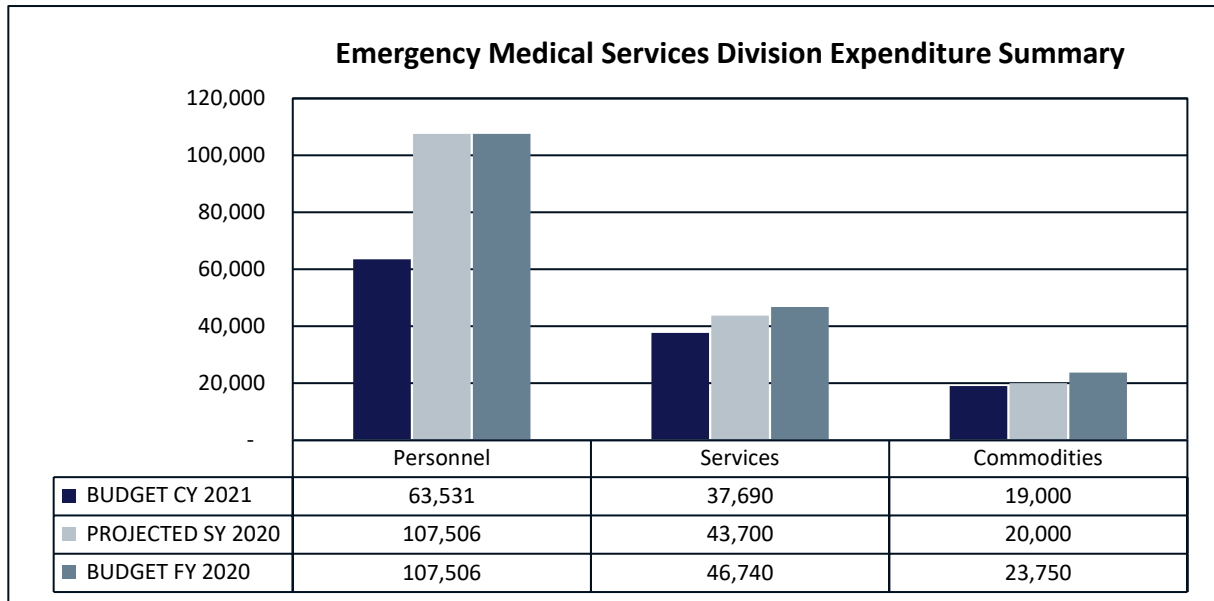
Furthering the Department's commitment to the NIPAS Emergency Services Team, the officer presently assigned to the team is also a certified EMT-B. In addition to regular NIPAS duties, the officer serves as a Tactical Emergency Medical Services EMT-B to assist with medical emergencies that arise during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

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



Expenditure Summary

The Public Safety EMS Service Division's Calendar Year 2021 budget is \$120,221. Below is the review of expenditures for this Division.



EMS Service Division Account Class Description:

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

MAJOR STUB YEAR 2020 ACCOMPLISHMENTS

1	Completed Lexipol Police policy/procedure implementation and staff training to reinforce new standards. Much of the focus was on police use of force policies in compliance with nationwide police reform initiatives.
2	Completed Phase II security upgrades to public spaces, including the central business district and the train station. Utilized IRMA excess surplus funds to reduce general fund expenditures.
3	Increased the roster of certified paramedics to ensure adequate provision of emergency medical services. One officer completed the Highland Park Hospital paramedic training program in 2020.
4	Coordinated with multiple vendors to implement an automated parking management and control system along with the Finance Department to maximize efficiencies related to improved technology. Despite COVID-19 setbacks, the project will be completed by January 2021.
5	Obtained over \$181,000 in grant funding from various federal and Cook County resources, including reimbursement for COVID-19 personnel costs and equipment, as well as a new vehicle exhaust capture system for the fire apparatus garage area.

CALENDAR YEAR 2021 DEPARTMENT WORK PLAN

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

	Project	Strategic Priority	Target Completion
1	Complete Lexipol policy/procedure update and validation for fire policies/procedures. Implement staff training to reinforce new standards for fire policies on an ongoing basis.	Operational Effectiveness	Q2 2021
2	Work with the Village Manager's Office and the Public Safety Commission to conduct testing process to create an entry-level officer eligibility list. Fill one vacancy in July 2021.	Organizational Development	Q1/Q2 2021
3	Enhance fire training in partnership with the Winnetka Fire Department by utilizing the Winnetka fire training facility.	Operational Effectiveness, Organizational Development	On-Going
4	Fully implement the parking management system in all aspects by utilizing enhanced technology internally and externally. Coordinate functions with Finance Department staff to enhance payment and purchasing elements.	Operational Effectiveness, Infrastructure Replacement	Q1 2021



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 Budget
AcctClass: 400 - Personnel					
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	482,638	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
AcctClass: 400 - Personnel Total:	\$ 8,192,720	\$ 7,596,991	\$ 7,359,177	\$ 7,019,441	\$ 8,467,853
AcctClass: 500 - Contractual Services					
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
AcctClass: 500 - Contractual Services Total:	\$ 808,806	\$ 738,276	\$ 719,912	\$ 630,312	\$ 889,801
AcctClass: 600 - Commodities					
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
AcctClass: 600 - Commodities Total:	\$ 316,631	\$ 213,556	\$ 351,571	\$ 275,821	\$ 253,001
AcctClass: 800 - Capital					
80205 - CAPITAL EQUIPMENT	275,000	17,153	275,000	275,000	-
80405 - VEHICLES	52,000	43,629	110,000	2,000	110,000
AcctClass: 800 - Capital Total:	\$ 327,000	\$ 60,782	\$ 385,000	\$ 277,000	\$ 110,000
Report Total:	\$ 9,645,157	\$ 8,609,604	\$ 8,815,660	\$ 8,202,574	\$ 9,720,655



PUBLIC WORKS DEPARTMENT

DEPARTMENT OVERVIEW

The Public Works Department is primarily responsible for managing and maintaining the Village's infrastructure and facilities through routine maintenance and the design and construction of infrastructure improvement projects. In addition, the Department is responsible for all community development and planning/zoning functions, as well as engineering. The 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 and Streets and Street Lighting.

DIVISION FUNCTIONS

Administration

- Preparation of preliminary plans, engineering studies and surveys
- Preparation of specifications and costs estimates
- Supervision and inspection of public improvement installations
- Review of utility permits
- Review of subdivision plats and other land development proposals
- Coordination of all maintenance and improvements to Village's infrastructure through planning, design and construction of capital improvements
- Provides ongoing and regular staff support to the Village Manager's Office, Village Board, Plan Commission, Zoning Board of Appeals and Zoning Commission and Sustainability Task Force for the review and consideration of all planning and development proposals within the Village of Glencoe

Sewer

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

Forestry

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

Municipal Buildings

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

-

Parking and Traffic Control

- Maintenance of Village-controlled traffic signals
- Maintenance and installation of street identification and traffic control signs
- Maintenance and repair of the Metra train station building and commuter parking lots

Community Development

- Comprehensive oversight of residential and commercial development to assure compliance with all applicable building, zoning and municipal code and permit regulations
- Administration and management of plan review and inspection services for all building permits
- Administration and enforcement of all applicable Village and Zoning Code ordinances

Municipal Garage

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

Streets and Street Lighting

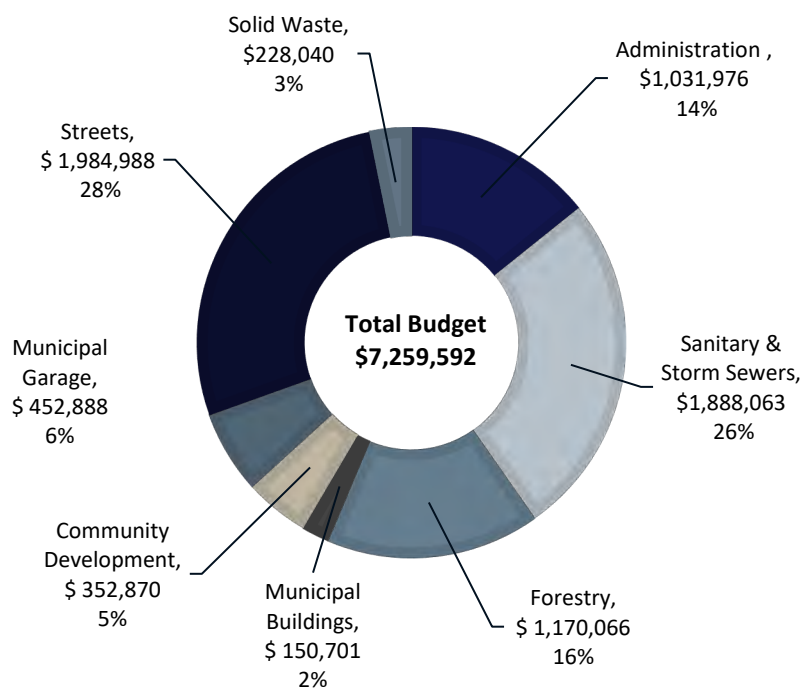
- Maintenance of streets, curbs, sidewalks, bridges and Village right-of-way
- Administration and implementation of Department's Snow and Ice Control Program
- Maintenance of Green Bay Trail bicycle path
- Maintenance of other public right-of-way areas, including islands, medians and street ends
- Administration of ComEd street lighting system including the cost of electric service
- Maintenance of light poles, light fixtures and wiring for the street light standards in the Skokie Heights and Skokie Ridge subdivisions, the downtown business district and the train station commuter parking lots
- Installation and maintenance of the downtown holiday lighting and street light banners

Solid Waste

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

BUDGET EXPENDITURE SUMMARY

The Public Work's Department 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 budget as presented is an overall increase of \$760,048 or 11.7% from the Fiscal Year 2020 budget. The increase in the overall expenditure is largely attributable to a few larger capital expenditures that are budgeted this year, some are outlined below



	Administration	Sanitary & Storm Sewer	Forestry	Municipal Buildings	Community Development	Municipal Garage	Streets	Solid Waste	Total	Approved FY 2020	% Change from Budget
Personnel	938,793	757,152	889,515	-	157,045	394,148	824,812	-	3,961,465	3,893,930	1.7%
Services	88,608	73,311	155,501	143,201	195,375	41,290	125,251	228,040	1,050,577	1,232,094	-14.7%
Commodities	4,575	70,600	35,050	7,500	450	9,950	254,925	-	383,050	402,220	-4.8%
Subtotal	1,031,976	901,063	1,080,066	150,701	352,870	445,388	1,204,988	228,040	5,395,092	5,528,244	-2.4%
Capital	-	987,000	90,000	-	-	-	720,000	-	1,797,000	902,300	99.2%
Other	-	-	-	-	-	7,500	-	-	7,500	9,000	-16.7%
Other Financing Use	-	-	-	-	-	-	60,000	-	60,000	60,000	0.0%
Subtotal	-	987,000	90,000	-	-	7,500	780,000	-	1,864,500	971,300	92.0%
Grand Total	1,031,976	1,888,063	1,170,066	150,701	352,870	452,888	1,984,988	228,040	7,259,592	6,499,544	11.7%

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

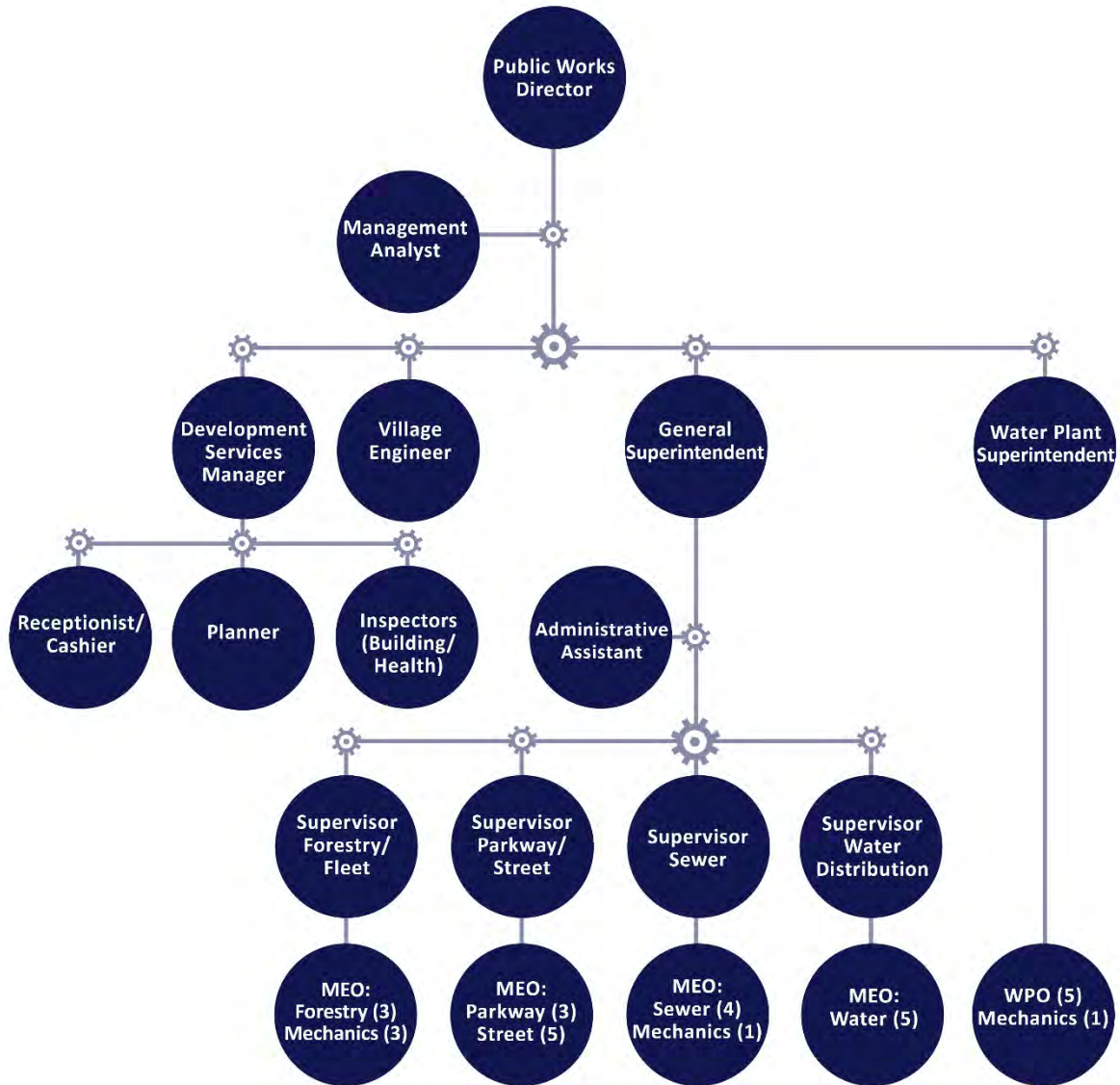
- **Plan Review and Inspection Services:** The budget includes funding to continue contractual services for plan review and building inspection services, commercial plan review (for fire and life safety code requirements) and landscape architect services the plan review and field inspection of tree preservation/removal plans for residential development.
- **Building Division Services:** The budget includes continued staffing resources 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 that provide a sustainable urban forest mix of quality native trees and other tree types that are hardy in our geographic region. The first nursery-grown liners (trees grown from bare root saplings) from the Village contractor's nursery, delayed in 2020 due to COVID, will be planted in parkways 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.
- **Equipment Replacement:** The budget includes funding for the replacement of two critical pieces of equipment: a 2-1/2 ton dump truck and a sewer vac truck. The truck is a dual axle heavy duty truck that is used for a variety of operational support purposes across all department divisions as well as plowing and salting on the main arterial routes. Public Works utilizes the sewer vac truck for the maintenance cleaning of sewer manhole structures and pipes. Also included in the Calendar Year 2021 Budget are a replacement sidewalk tractor and a replacement leaf vacuum. The final determination to replace either of these two pieces of equipment will be made following the outcome of separate operational reviews of the services.

Other projects included in the Community Investment Program for Calendar Year 2021 are:

- **Storm Sewer Drainage Improvements:** The Calendar Year 2021 budget includes funding for storm sewer improvements at Vernon Avenue and Sunset Lane and a storm water pump station at the Terrace Court outfall.
- **Sanitary Sewer System Improvements:** The Sewer Division budget includes funds for ongoing Village sanitary sewer system IICP improvements mandated by the Illinois Environmental Protection Agency (IEPA) and Metropolitan Water Reclamation District of Greater Chicago (MWRD). Additionally, there are funds included for a comprehensive engineering review and analysis of the existing sanitary sewer force main between Dell Place and Longwood Avenue.
- **Sidewalk Improvements:** Residential sidewalk replacement is planned in Area 3 which is generally south of South Avenue.
- **Downtown Sidewalk Paver Restoration:** The Street Division budget includes funds for Year 4 of the ongoing restoration of the sidewalk pavers in the downtown business district.
- **Safe Routes to Schools (SRTS) Infrastructure Improvements:** The Calendar Year 2021 budget includes \$120,000 of SRTS grant funding for school intersection improvements and crosswalk upgrades identified in the Active Transportation Plan.
- **Green Bay Trail Hazel Avenue Crossing Improvement:** The Forestry Division budget includes funds for the engineering design of trail improvements between Hazel Avenue and Park Avenue.

PERSONNEL RECOMMENDATIONS

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



AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	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
Community Development Administrator	1	0	0
Development Services Manager	0	1	1
Planner	0	1	1
Receptionist/Cashier	1	1	1
Office Coordinator	1	0	0
Administrative Assistant	1	0	1
Supervisor	3	3	3
Maintenance Equipment Operator	16	16	16
Mechanic	3	3	3
TOTAL FULL-TIME	30	30	30

STRATEGIC PLAN RECOMMENDATIONS

The Calendar Year 2021 Strategic Plan-related requests for the Public Works Department includes \$1,030,000 budgeted in the Community Investment Program for the following:

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

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

The Calendar Year 2021 Community Investment Program for the Public Works Department includes the following:

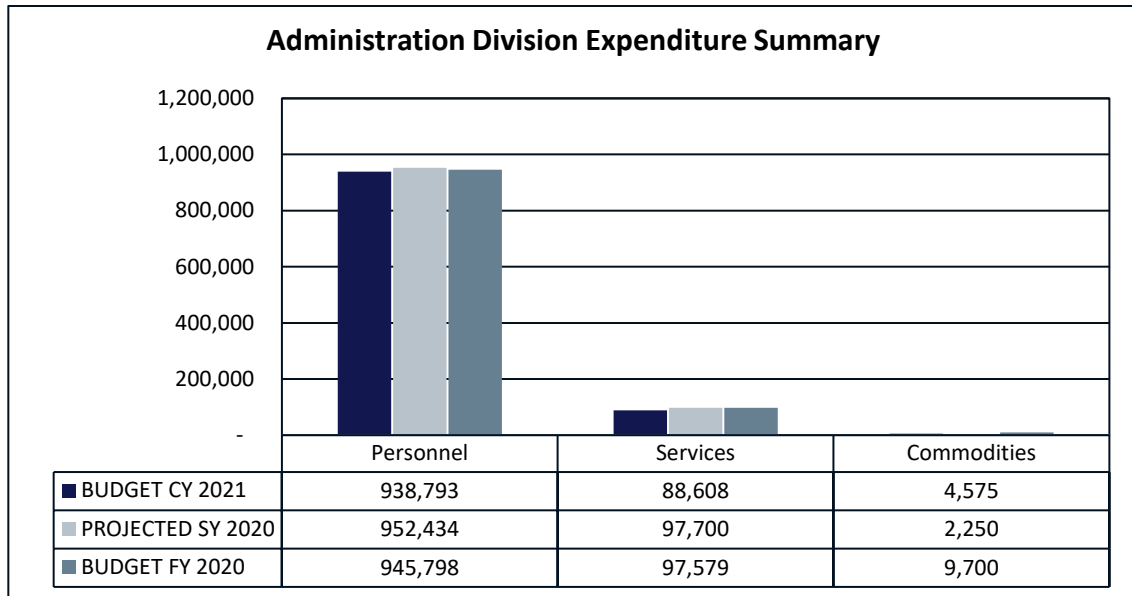
• Downtown Sidewalk Paver Restoration – Year 4	\$120,000
• Green Bay Trail Crossing at Hazel Avenue – Engineering	\$40,000
• Sanitary Sewer Rehab IICP	\$325,000
• Sanitary Sewer Improvements	\$75,000
• Storm Sewer Drainage Improvements	\$150,000
• Residential Sidewalk Replacement	\$200,000
• Safe Routes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

DIVISION DETAIL

ADMINISTRATION DIVISION

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

The Public Works Administration Division's Calendar Year 2021 budget is \$1,031,976. Below is the review of expenditures for the Administration Division.



Public Works Administration Account Class Description:

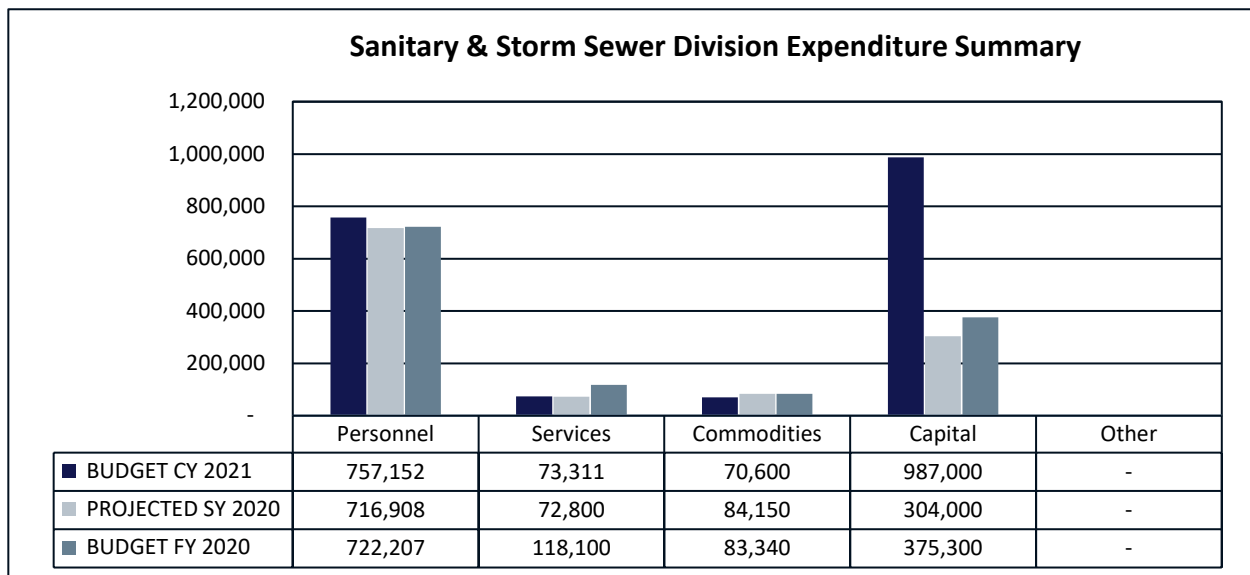
- *Personnel*: Salaries, employee benefits and pension costs
- *Services*: Service fees, maintenance and repair, professional services, training costs and risk management
- *Commodities*: Supplies, vehicle operating expenses and equipment

SEWER DIVISION

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

The Public Works Sewer Division Calendar Year 2021 Budget is \$1,888,063. The increase in capital expenditures for Calendar Year 2021 in the Sewer Division is primarily attributable to the replacement of the 2009 Sewer Vac All Truck.

Below is the review of expenditures for the Sewer Division.



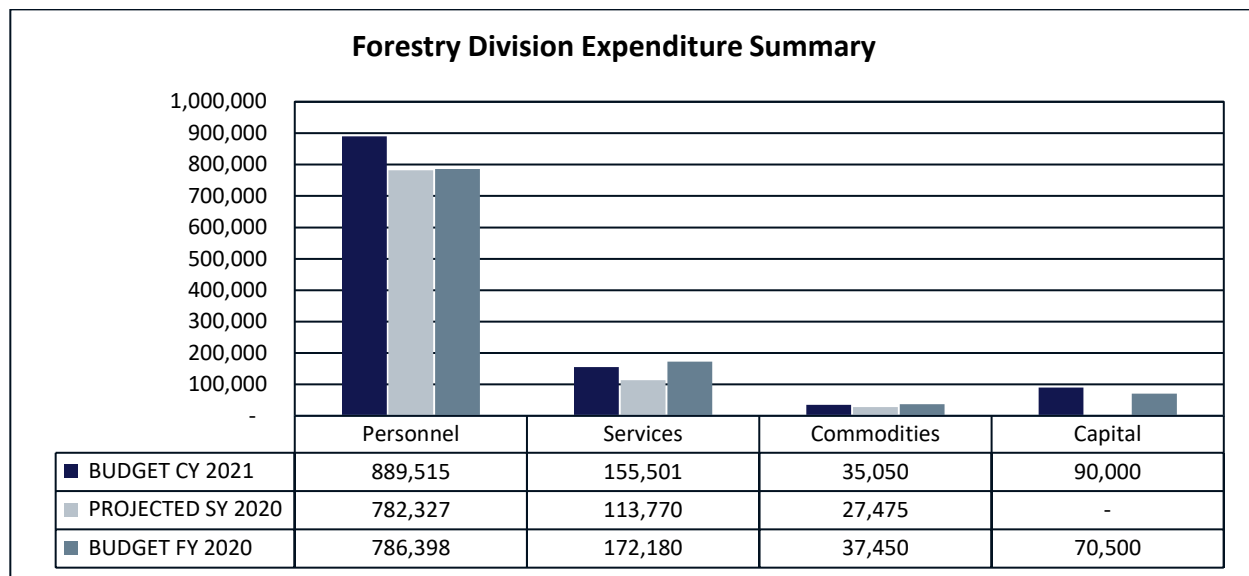
Public Works Sewer Division Account Class Description:

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

FORESTRY DIVISION

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

The Public Works Forestry Division's Calendar Year 2021 budget is \$1,170,066. Below is the review of expenditures for the Forestry Division.



Public Works Forestry Division Account Class Description:

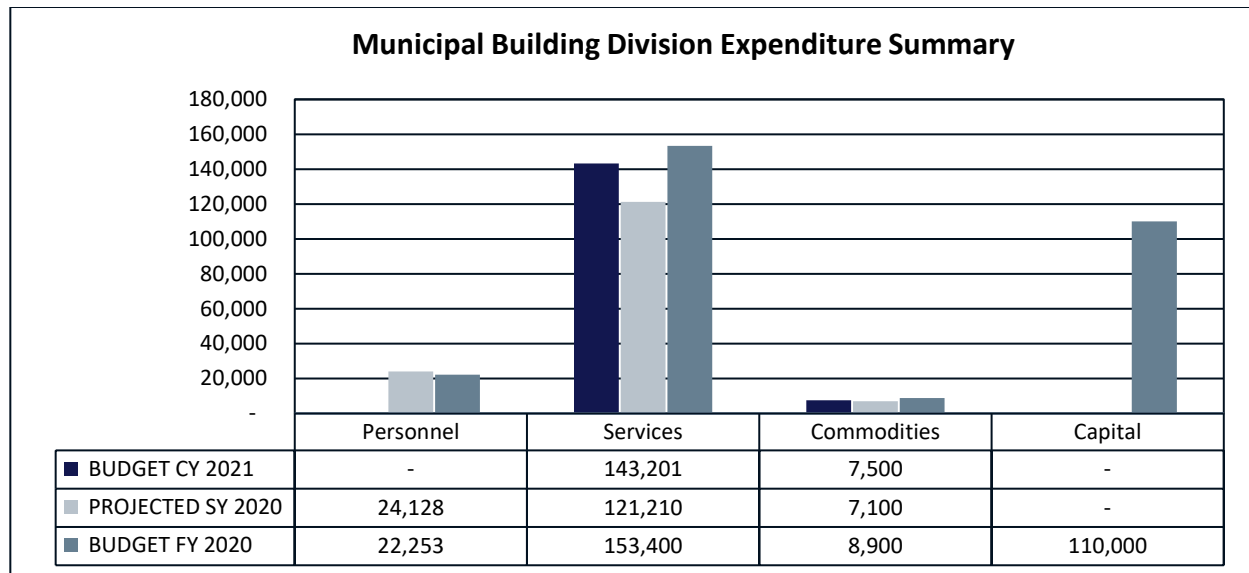
- *Personnel:* Salaries, employee benefits and pension costs
- *Services:* Maintenance and Repair, service fees, professional services and training cost
- *Commodities:* Vehicle operating expenses, equipment, uniforms, tool purchase and repair
- *Capital:* Building and grounds improvement and equipment

MUNICIPAL BUILDING DIVISION

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

The Public Works Municipal Building Division's Calendar Year 2021 budget is \$150,701. Below is a review of the expenditures for the Municipal Building Division, which includes planned technology and facility upgrades to the Village Hall Council Chambers.

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



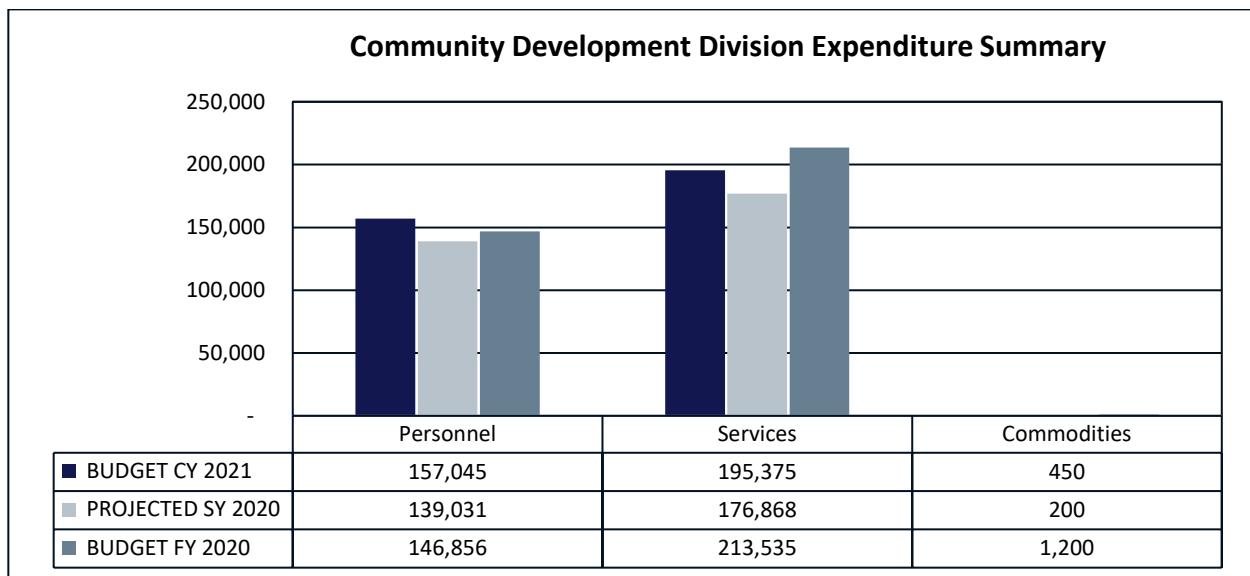
Public Works Municipal Building Division Account Class Description:

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

COMMUNITY DEVELOPMENT DIVISION

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

The Community Development Division's Calendar Year 2021 budget is \$352,870. Below is the review of expenditures for the Community Development Division.



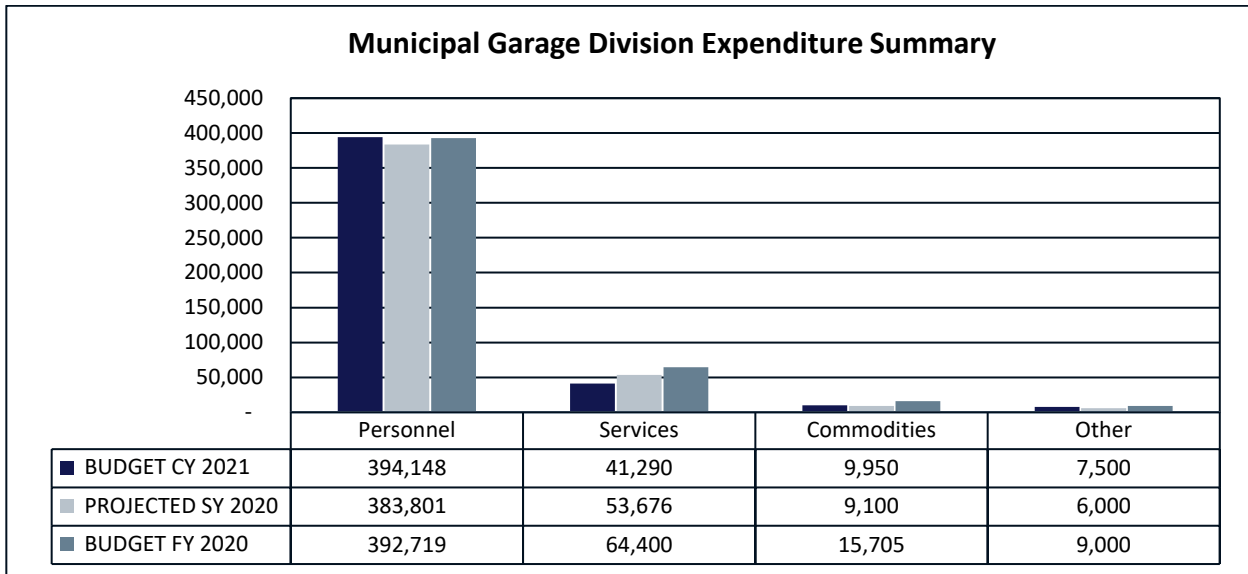
Public Works Community Development Division Account Class Description:

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

MUNICIPAL GARAGE DIVISION

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

The Municipal Garage Division's Calendar Year 2021 budget is \$452,888. Below is the review of expenditures for the Municipal Garage Division.



Public Works Municipal Garage Division Account Class Description:

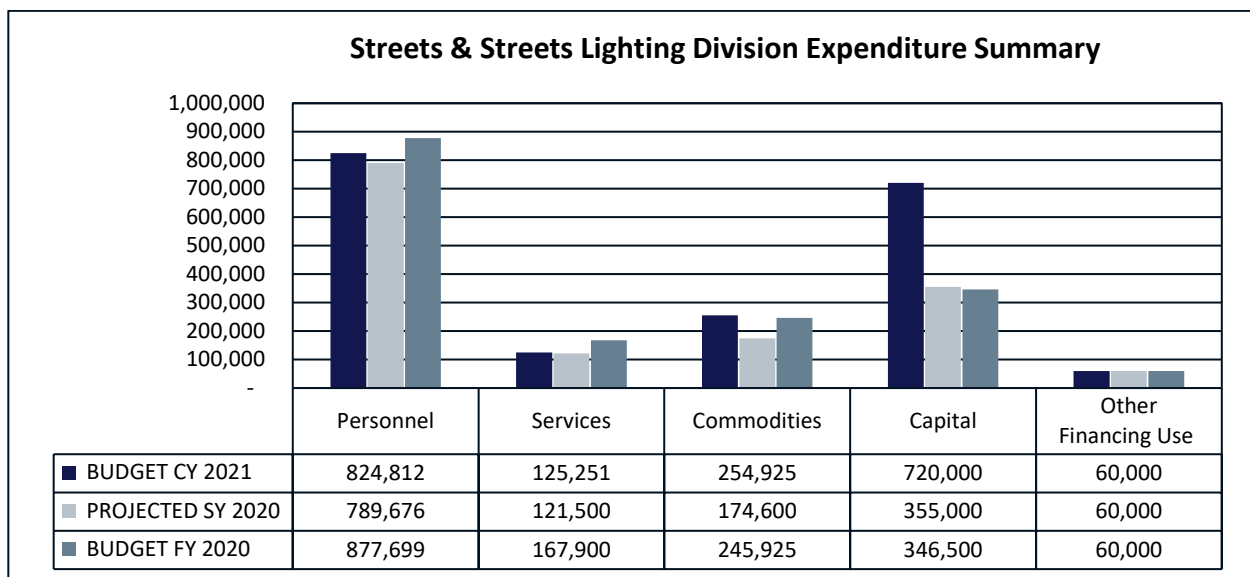
- *Personnel:* Salaries, employee benefits and pension cost
- *Services:* Maintenance and repair and training costs
- *Commodities:* Vehicle operating expense, equipment, uniforms, tool purchase and repair
- *Other:* Includes shared services expenses with the Glencoe Park District

STREETS AND STREET LIGHTING DIVISION

The Public Works Streets and Street Lighting Division is responsible for the maintenance and repair of all streets, curbs and sidewalks including street sweeping, pavement patching and concrete repairs. The Division is also responsible for the management and operation of the Department's Snow and Ice Control Program for streets, sidewalks and parking lots; the maintenance of the four bridges under the Village's jurisdiction; and the maintenance of the Green Bay Trail. This Division is also responsible for the maintenance and restoration of public right-of-way areas including islands, medians and street ends and for maintenance of all street lights in the Skokie Heights and Skokie Ridge subdivisions, the downtown business district and the train station commuter parking lots. This division also manages the installation and maintenance of the downtown holiday lighting and street light banners.

The Streets and Street Lighting Division's Calendar Year 2021 budget is \$1,984,988. Also included in the division's budget is year three of a Road Program Reserve line item which is supported by General Collection Services Fees collected through the residential garbage and recycling fees to help fund future street maintenance repairs.

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



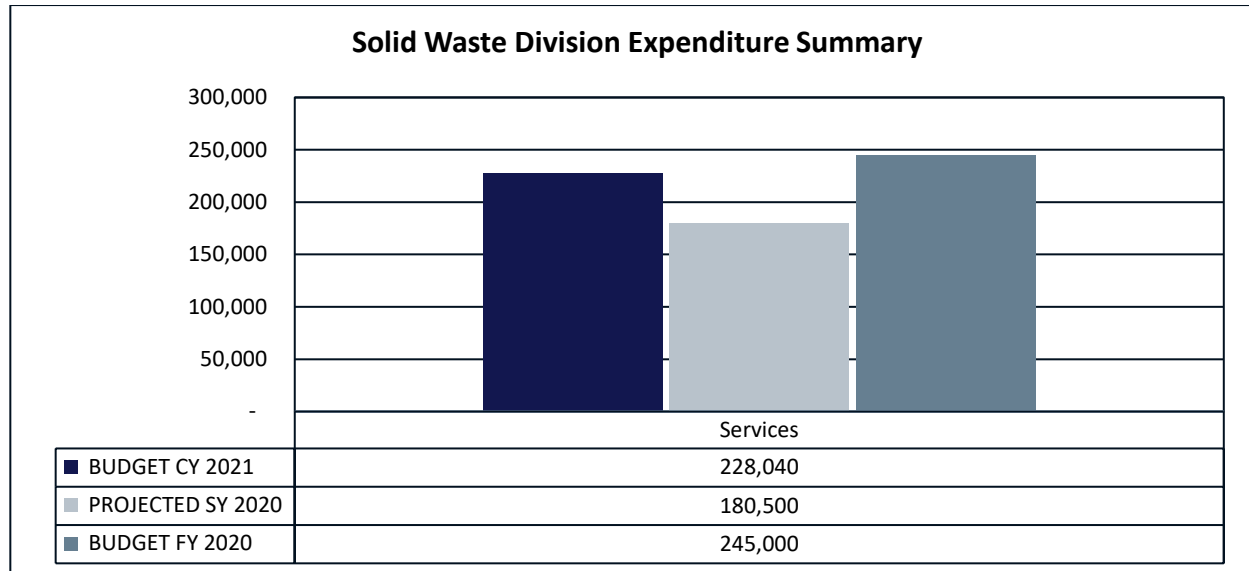
Public Works Streets, Sidewalk, Bridge and Street Lighting Division Account Class Description:

- *Personnel*: Salaries, employee benefits and pension cost
- *Services*: Maintenance and repair and training costs
- *Commodities*: Vehicle operating expense, equipment, uniforms, supplies, tool purchase and repair
- *Capital*: Equipment, vehicles, streets, sidewalks, bridges and street lights
- *Other Financing Use*: Transfer to the MFT fund

SOLID WASTE DIVISION

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

The Solid Waste Division's Calendar Year 2021 budget is \$228,040 which includes the cost of garbage disposal at the Solid Waste Collection Agency of Northern Cook County (SWANCC), leaf collection services and the twice-annual special collection service.



Public Works Solid Waste Division Account Class Description:

- *Services:* Service fees

MAJOR STUB YEAR 2020 ACCOMPLISHMENTS

1	In line with the Village's strategic priority of Infrastructure Replacement, the Public Works Department managed the Stub Year 2020 Community Investment Program. Projects included the following: Tudor Court street and streetscape improvements, residential sidewalk replacement including storm water , sanitary sewer service lateral grouting, completion of second and final phase of commuter parking lot street light improvement and upgrades, downtown brick paver restoration improvements, water plant/beach access ramp retaining wall repairs and water main replacement at four locations.
2	Continued to monitor and manage contracts with HR Green and Teska Associates for the provision of plan review, building and fire/life safety inspection services and other related development support services.
3	Continued to monitor and manage the franchise agreement with Lakeshore Recycling Systems for the provision of residential garbage and recycling collection and other related services.
4	Continued development and maintenance of the Village's Geographic Information System.
5	Implemented the change to an online building permit process requiring all plan submittals and permit applications to be submitted electronically.
6	Provided the technical review and administrative support to the Plan Commission and Village Board for the approval of the Final Plat for Forest Edge Subdivision.
	Completed a Storm Water Drainage Study for South Avenue/Washington Avenue storm water drainage basin.

CALENDAR YEAR 2021 DEPARTMENT WORK PLAN

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

	Project	Strategic Priority	Target Completion
1	Construct school crossing and sidewalk replacement projects using Safe Routes to Schools (SRTS) grant funding.	Infrastructure Replacement, Environmental Sustainability	Q2 2021
2	Complete operational analysis of modified sidewalk snow removal pilot program	Operational Effectiveness, Financial Sustainability	Q2 2021
3	Complete engineering review and analysis Dell/Longwood sanitary sewer force main improvements	Operational Effectiveness, Infrastructure Replacement	Q3 2021

4	Complete storm water improvements at intersection of Vernon Avenue and Sunset Lane and storm water lift station at Terrace Court outfall.	Infrastructure Replacement	Q3 2021
5	Complete engineering design for Green Bay Trail crossing improvements at Hazel Avenue and complete grant applications for construction funding.	Infrastructure Replacement, Community Engagement	Q3 2021
6	Continue to monitor and manage the franchise agreement with Lakeshore Recycling Systems for the provision of garbage and recycling collection and other related services.	Operational Effectiveness	Ongoing 2021
7	Continue the engineering investigation and begin sanitary sewer improvements in the second identified MWRD infiltration/inflow control program high-priority area.	Infrastructure Replacement	Q4 2021



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 Budget
AcctClass: 400 - Personnel					
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
AcctClass: 400 - Personnel Total:	\$ 3,893,930	\$ 3,690,228	\$ 3,301,664	\$ 3,081,448	\$ 3,961,465
AcctClass: 500 - Contractual Services					
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
AcctClass: 500 - Contractual Services Total:	\$ 1,232,094	\$ 1,096,291	\$ 1,086,647	\$ 1,103,068	\$ 1,050,577
AcctClass: 600 - Commodities					
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
AcctClass: 600 - Commodities Total:	\$ 402,220	\$ 368,257	\$ 318,275	\$ 318,275	\$ 383,050



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 Budget
AcctClass: 800 - Capital					
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
AcctClass: 800 - Capital Total:	\$ 911,300	\$ 673,965	\$ 1,747,190	\$ 1,747,190	\$ 1,804,500
AcctClass: 900 - Other Financing Use					
90225 - TRANSFER TO ROAD PROGRAM RESERVE	60,000	90,547	60,000	60,000	60,000
AcctClass: 900 - Other Financing Use Total:	\$ 60,000	\$ 90,547	\$ 60,000	\$ 60,000	\$ 60,000
Report Total:	\$ 6,499,544	\$ 5,919,287	\$ 6,513,776	\$ 6,309,981	\$ 7,259,592



VILLAGE MANAGER'S OFFICE

DEPARTMENT OVERVIEW

The Village Manager's Office is responsible for providing overall direction and administration of policies and programs established by the Village President and Board of Trustees, and coordinating activities of the Village's operating departments, including oversight of the development of the annual budget (in partnership with the Finance Department) as well as implementation of the Village's Strategic Plan and other operating plans approved by the Board of Trustees. Oversight of all day-to-day operations of the Village is the responsibility of the Village Manager. Likewise, the Village Manager is also appointed as the Village Clerk.

Divisions within the Village Manager's Office include Administration, Legal Services, Boards and Commissions and Information Technology. The Village Manager's Office also includes the human resources function and Village Clerk function, including maintenance of Village records, responding to Freedom of Information Act (FOIA) requests and providing support to Village Boards and Commissions.

DIVISION FUNCTIONS

Administration

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

Legal

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

Information Technology

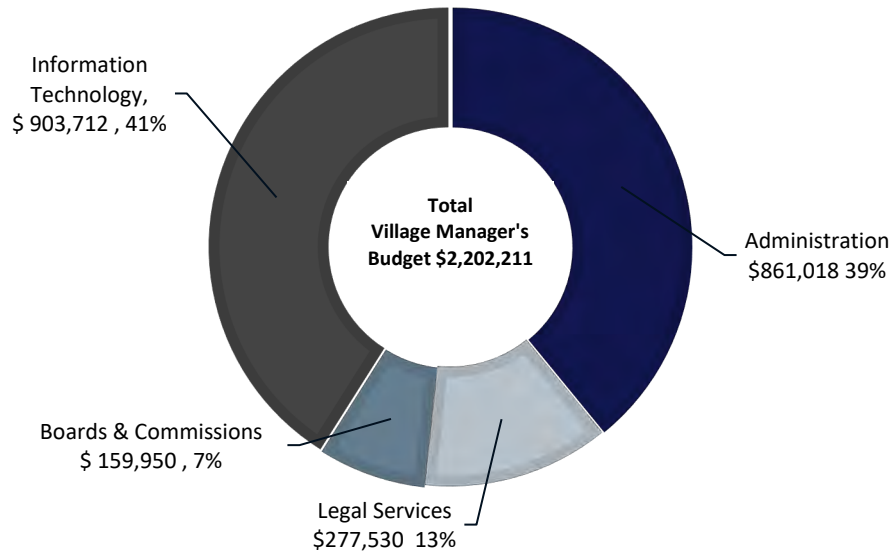
This division is responsible for maintaining and supporting the Village's information technology infrastructure.

Boards and Commissions

This division is responsible for providing support to other Village Boards and Commissions including the Zoning Board of Appeals/Zoning Commission, Plan Commission, Historic Preservation Commission, Public Safety Commission, Sustainability Task Force and Community Relations Forum. Additionally, this division includes funding for the Village's community grants program, which supports social agencies in the community.

BUDGET EXPENDITURE SUMMARY

The Village Manager's Office Calendar Year 2021 Budget includes \$2,202,211 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 budget as presented is an overall decrease of \$129,101 or -5.5% from the Fiscal Year 2020 Budget. The decrease in the overall expenditures is largely attributable to the restructuring of the department.



CALENDAR YEAR 2021 EXPENDITURES

	Administration Division	Legal Services	Boards & Commissions	Information Technology	Total	Approved FY 2020	% Change from Budget
Personnel	654,826	-	-	177,945	832,771	846,541	-1.6%
Services	142,042	277,530	-	469,967	889,539	829,931	7.2%
Commodities	64,150	-	-	55,800	119,950	507,390	-76.4%
Subtotal	861,018	277,530	-	703,712	1,842,260	2,183,862	-15.6%
Capital	-	-	-	200,000	200,000	-	N/A
Other Expense	-	-	159,950	-	159,950	147,450	N/A
Subtotal	-	-	159,950	200,000	359,950	147,450	144.1%
Grand Total	861,018	277,530	159,950	903,712	2,202,211	2,331,312	-5.5%

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

- **Corporation Counsel:** The Village's corporation counsel, Elrod Friedman, LLP, operates under a retainer structure for the majority of legal services provided to the Village. Those that do not fall within the retainer structure are billed on an hourly basis. Both the retainer and hourly rates have been held flat for Calendar Year 2021. In addition, \$45,000 has been included for research and legal counsel above and beyond those routine matters covered by the retainer agreement including multiple Strategic Plan projects. A highlight of such projects is the comprehensive review of Village regulations and ordinances, specifically as they pertain to business licensing. This is the start of a multi-year program to fully review the Village's municipal code.
- **Special Events:** As part of the Sesquicentennial celebration, multiple community events were enhanced in Fiscal Year 2020, including Light the Lights and the 4th of July parade/Party in the Park. Given the success and community support for these enhancements, the Village intended to support the two enhanced events as part of the Stub Year 2020 Budget; however, due to the COVID-19 pandemic, the Village was unable to hold either event in 2020. The Village's portion of the 2020 4th of July fireworks show deposit, paid in Stub Year 2020, will be applied to Glencoe's 4th of July celebration in 2021. As in prior years, the Village will again pursue opportunities to offset a portion of the event costs through sponsorship programs and the annual Patriotic Days Fund mailing.
- **Community Grants:** Following recommendations of the Community Grants Committee and approved by the Village Board, \$111,000 is included in the budget in this line item.
- **Contractual Support:** The Village Manager's Office Calendar Year 2021 Budget also includes a total of \$87,500 to provide information technology supplemental staffing support through a contractual service, equivalent to 20 contractual hours per week. In addition, the budget also includes \$25,000 in communications support to assist the Village's enhanced communications efforts.

PERSONNEL RECOMMENDATIONS



There are currently four full-time employees in the Village Manager's Office. The Calendar Year 2021 Budget reflects the restructuring of the Management Analyst position to an Assistant to the Village Manager position, as well as the addition of a part-time Administrative Intern. There is a reduction of one full-time Community Engagement Analyst position which was eliminated as a cost saving measure.

AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	Proposed CY 2020
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	1
Community Engagement Analyst	0	1	0
Management Analyst	1	1	0
Intern	0	0	0.5
TOTAL FULL-TIME	5	5	4.5

STRATEGIC PLAN RECOMMENDATIONS

The Calendar Year 2021 Budget Strategic Plan-related requests for the Village Manager's Office includes the following:

• Glencoe University and On-Boarding Training	\$10,000
• Project Management and Data Tracking Software	\$9,000
• Legal Counsel for Non-Home Rule Analysis and Ordinance/Regulation Review	<u>\$50,000</u>
TOTAL:	\$69,000

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

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

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

**Note:* An additional \$79,620 is incorporated into the Village Manager's Office operating budget for the annual software subscription for the ERP. Additionally, the budget includes \$53,970 for ongoing software maintenance and support to the legacy ERP, Innoprise, which will terminate in a future fiscal year once the software is no longer needed as a backup.

DIVISION DETAIL

ADMINISTRATION DIVISION

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

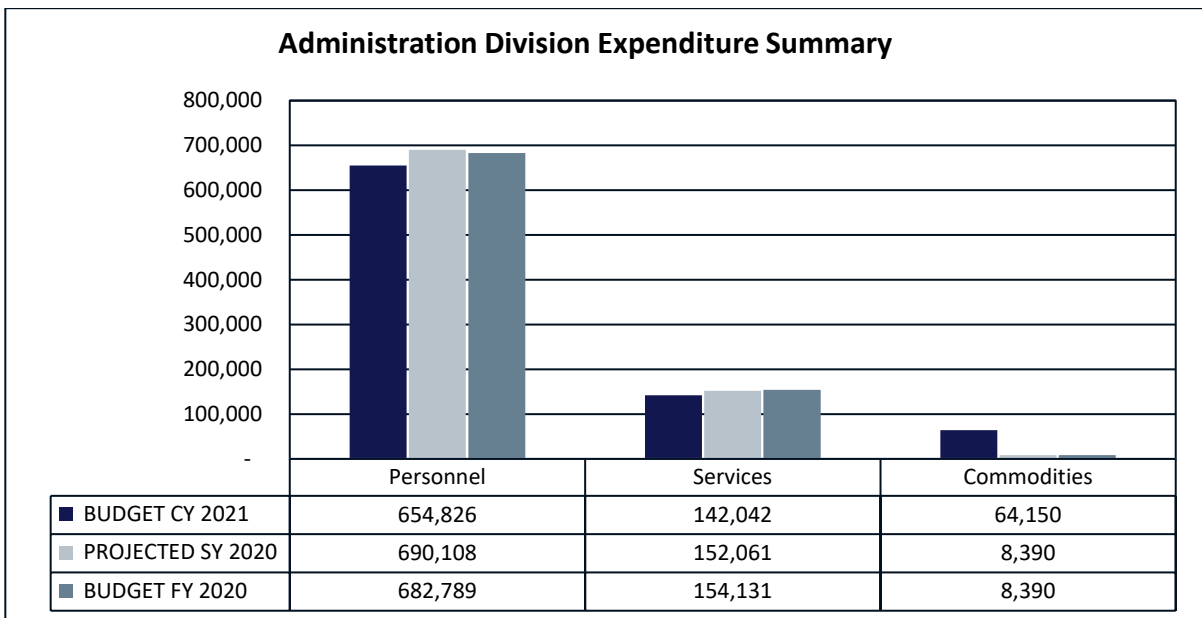
This division is also generally responsible for the following:

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

Administration and oversight of utility franchise agreements

Expenditure Summary:

The Administration Division Calendar Year 2021 budget is \$861,018. Below is the review of expenditures for the Administration division. Total expenditures for this Division are projected to be under budget for the stub year.



Village Manager's Office Administration Division Account Class Description:

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

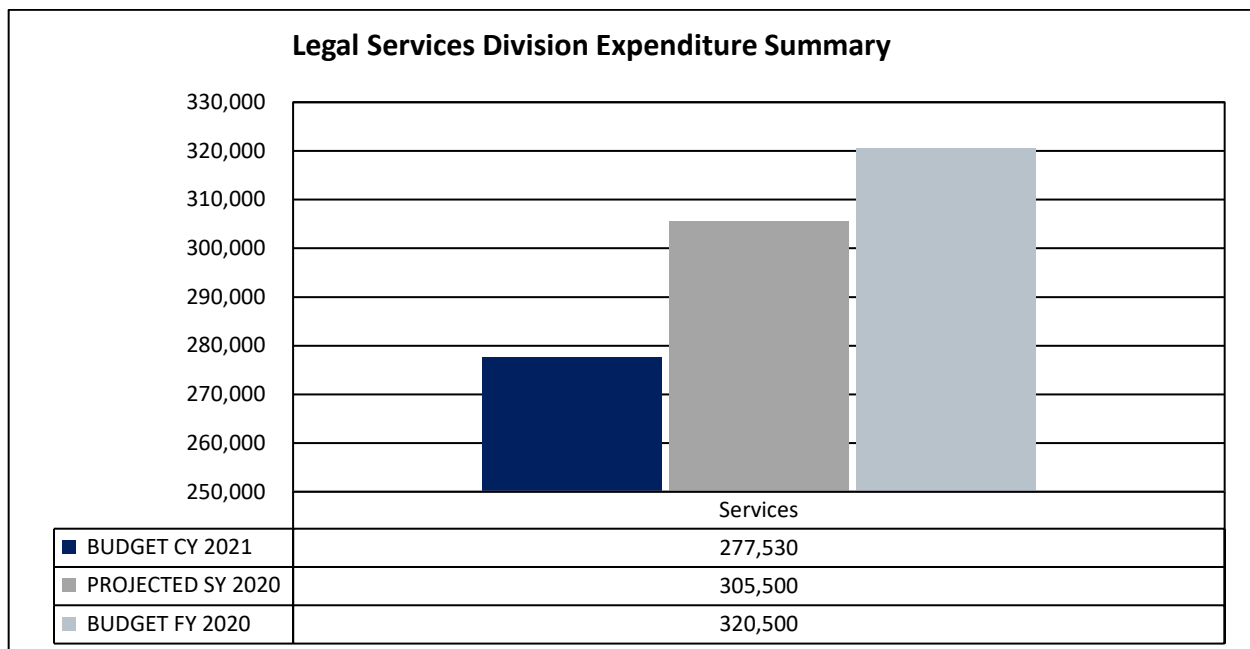
LEGAL DIVISION

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

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

Expenditure Summary:

The Legal Division Calendar Year 2021 budget is \$277,530. Below is the review of expenditures for the Legal division. Total expenditures for this Division are projected to be over budget for the stub year. Below is the review of expenditures for the Legal division:



Village Manager's Office Legal Division Account Class Description:

- *Services*: Legal fees

BOARDS AND COMMISSIONS DIVISION

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

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

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

Zoning Board of Appeals/Zoning Commission

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

Plan Commission

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

Historic Preservation Commission

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

Public Safety Commission

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

Community Relations Forum

The Community Relations Forum currently consists of 10 members who are appointed to three-year terms and acts in an advisory capacity to the Village President and Board of Trustees on human relations issues within the Village and aids the Village in facilitating public dialogue about community issues and projects.

Sustainability Task Force

By Village ordinance, the Sustainability Task Force consists of 12 members, representing Glencoe organizations including the Library Board, Park District Board of Commissioners, School District Board of Education, Village Board and residents at large. The task force focuses on developing, promoting or recommending programs and initiatives intended to raise awareness of sustainability within the Village.

Community Grants Program

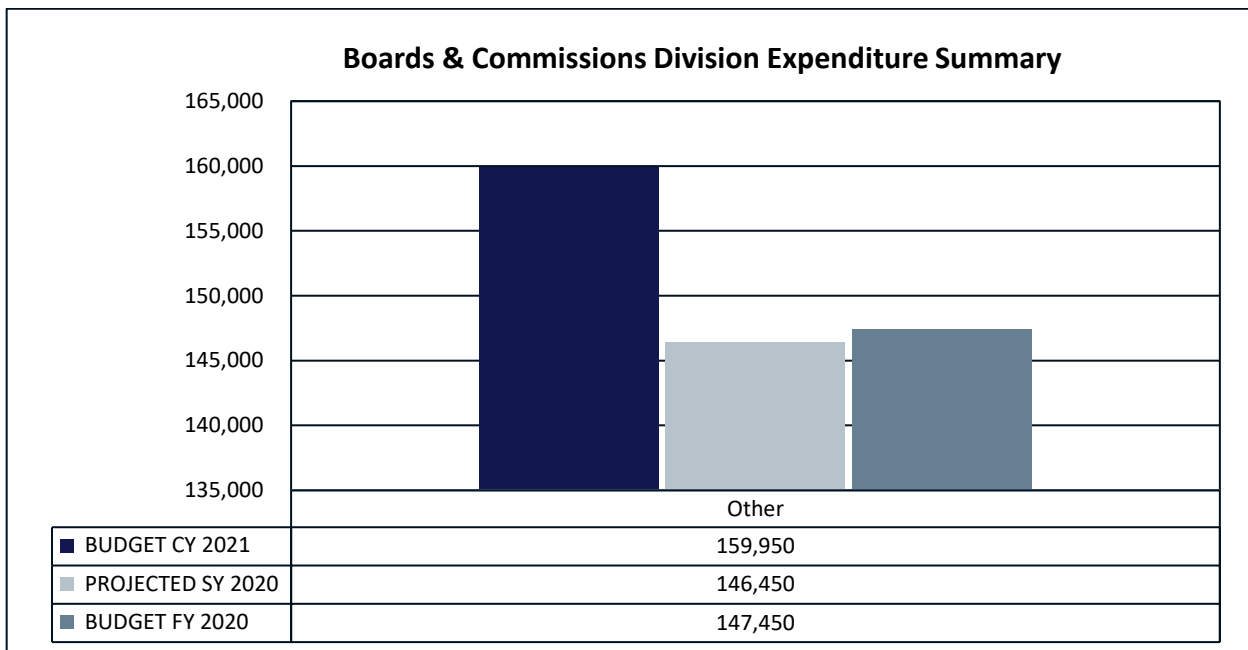
The Boards and Commission Division includes funding for funding for Community Grants Program, which supports the following organizations:

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

Previously, the Community Grants Program was budgeted as a separate division within the Village Manager's Office; since Stub Year 2020, this program has been budgeted within the Boards and Commissions division. The Village Board initiated a policy for the funding of community grants in Fiscal Year 2005. The existing policy establishes a framework for the Board to consider appropriate funding levels available to community groups. Each year, a committee consisting of the Village President and two Trustees evaluate requests and make recommendations to the Board of Trustees for funding Community Grants.

Expenditure Summary:

The Boards and Commissions Division Calendar Year 2021 budget is \$159,950. Below is the review of expenditures for the Boards and Commissions division. Below is the review of expenditures for the liability Boards and Commissions division:



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

Other: Contractual support (planning services) and professional services, Community Grants program

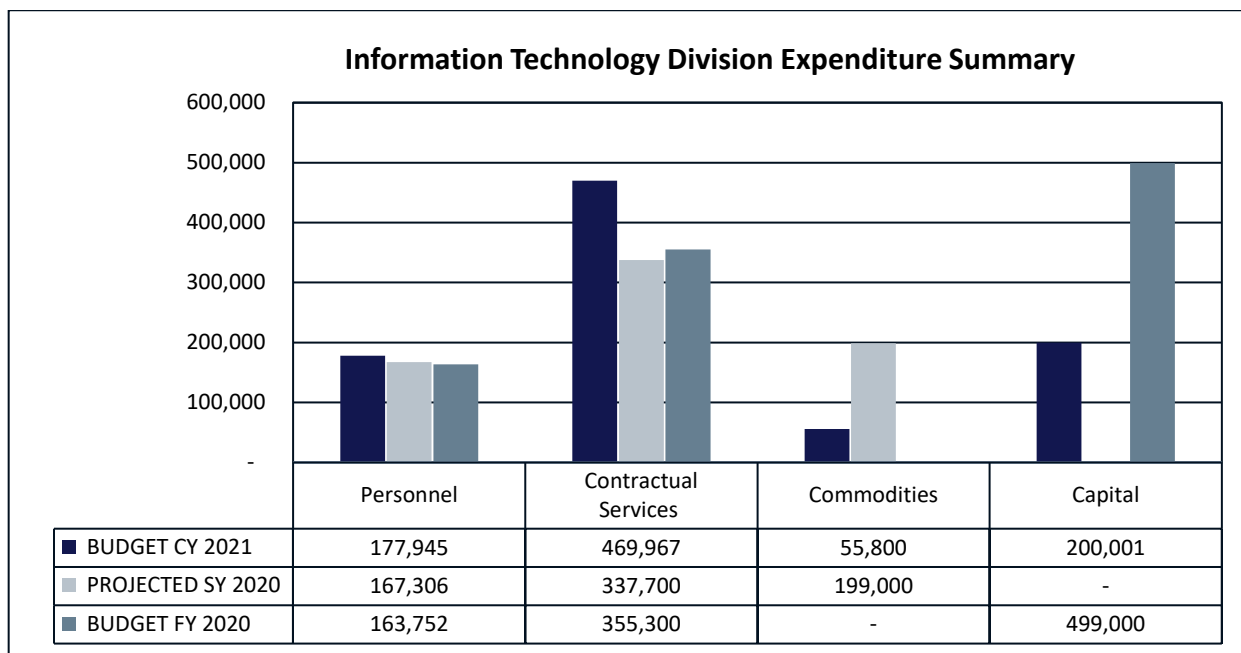
INFORMATION TECHNOLOGY DIVISION

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

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

Expenditure Summary:

The Information Technology Division Calendar Year 2021 budget is \$903,713. Included in the budget is \$200,000 for year 3 of the Enterprise Resource Planning System. Below is the review of expenditures for the Information Technology division:



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

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

MAJOR STUB YEAR 2020 ACCOMPLISHMENTS

1	Planned and executed the Village's response to the ongoing COVID-19 pandemic, including the transition of a significant portion of the Village's workforce to fully remote operations for over three months, development of new COVID-19 human resource policies and implementation of new organization-wide technology programs and processes.
2	As part of a Strategic Plan initiative, Village Manager's Office and Finance Department staff led a team that researched and presented information to the Village Board regarding the Village's financial and regulatory authority as a non-home rule municipality.
3	Developed comprehensive engagement program to increase communication with Glencoe businesses and restaurants during the COVID-19 pandemic and beyond, as well as new outdoor dining options for restaurants impacted by state and federal COVID-19 mitigations and limitations.
4	Expanded Village communications efforts with residents to increase the effectiveness of Village information dissemination, including increasing eNews distribution from bi-weekly to weekly (or twice weekly, during the early months of the COVID-19 pandemic).
5	Partnered with the Public Works Department to support review of the subdivision and redevelopment of 1801 Green Bay Road.
6	Partnered with the Public Works Department to implement the Village's 2020 Water Meter Replacement Program.
7	Partnered with the Historic Preservation Commission, Glencoe Historical Society, Glencoe Park District and private property owners to explore non-demolition options for the Frank Lloyd Wright-designed Sherman Booth Cottage, ultimately resulting in the relocation of the Cottage within the Ravine Bluffs subdivision to Glencoe Park District Park 7n.
8	Partnered with the Finance Department to continue ongoing configuration of new enterprise resource planning system and went live with core financial and utility billing applications.
9	Enhanced Community Relations Forum efforts and community engagement, with the ultimate goal of fostering a welcoming, inclusive and diverse Glencoe community.
10	Worked with Finance Department and Public Safety Department staff on phase two of the Village facility security upgrades project.

CALENDAR YEAR 2021 DEPARTMENT WORK PLAN

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

	Project	Strategic Priority	Target Completion
1	Conduct an analysis of the Village's agenda packet generation software as compared to other solutions on the market and conduct a new request for proposals if necessary.	Operational Effectiveness	Q1 2021
2	Negotiate a successor collective bargaining agreement with the Fraternal Order of Police, representing the Village's Public Safety Officers	Organizational Development	Q1 2021
3	In partnership with all departments, continue development of electronic record retention standards and implementation a Village wide document retention system.	Operational Effectiveness	Q2 2021
4	Continue implementation of Village-wide document repository software, update the Village's document retention schedule and conduct employee training.	Operational Effectiveness	Q2 2021
5	Support the Public Safety Commission's entry-level Public Safety Officer examination process, which will culminate in a new eligibility list.	Organizational Development	Q2 2021
6	Develop employee training programs focusing on onboarding of new employees and the Village's vision, priorities and goals.	Organizational Development	Q3 2021
7	Assist the Historic Preservation Commission in drafting modifications to the Village's Historic Preservation ordinance.	Community Engagement	Q3 2021
8	Participate in the organization's comprehensive review and update of business license regulations in the municipal code.	Commercial Vitality	Q4 2021
9	Analyze the Village's customer service protocols and practices in order to comprehensively refocus and improve the way residents, businesses and other constituencies interact with Village staff.	Operational Effectiveness	Q4 2021
10	Partner with the Glencoe Golf Club to plan and begin consolidating IT infrastructure.	Operational Effectiveness	Q4 2021
11	Continue partnering with all departments on implementing the ERP	Operational Effectiveness	All 2021
12	Conduct a thorough review of all website content to ensure that information is current and easily accessible to the public.	Community Engagement	Ongoing



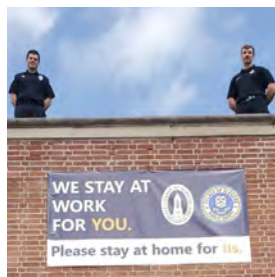
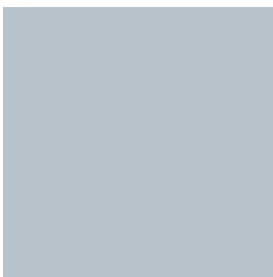
VILLAGE MANAGER'S OFFICE EXPENDITURES

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 Budget
AcctClass: 400 - Personnel					
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	49,247	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
AcctClass: 400 - Personnel Total:	\$ 846,541	\$ 835,154	\$ 787,780	\$ 697,314	\$ 832,771
AcctClass: 500 - Contractual Services					
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
AcctClass: 500 - Contractual Services Total:	\$ 829,931	\$ 685,131	\$ 836,632	\$ 807,323	\$ 889,539
AcctClass: 600 - Commodities					
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
AcctClass: 600 - Commodities Total:	\$ 507,390	\$ 200,613	\$ 1,066,955	\$ 48,820	\$ 119,950
AcctClass: 800 - Capital					
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	111,000
83010 - ECONOMIC INITIATIVES	5,000	-	7,500	2,500	7,500
AcctClass: 800 - Capital Total:	\$ 147,450	\$ 108,986	\$ 401,250	\$ 375,250	\$ 359,951
Report Total:	\$ 2,331,312	\$ 1,829,884	\$ 3,092,617	\$ 1,928,707	\$ 2,202,211

GOLF FUND BUDGET DETAIL





GOLF FUND

FUND OVERVIEW

The Golf Fund provides resources for all day-to-day operations of the Glencoe Golf Club (GGC) including budgeting, marketing, tee sheet management, financial reporting, grounds maintenance, golf academy and youth programs, merchandising, service contract management, information technology (IT) services and sustainability programs. The department's functions are divided into five divisions: Administration, Buildings and Grounds, Golf Play/Pro Shop and Golf Academy.

DIVISION FUNCTIONS

Glencoe Golf Club Administration

This division coordinates activities amongst all operating departments, including development of the annual Golf Club budget, managing the Cook County Forest Preserve Agreement, coordination of the cash/inventory control program, formulation of standard operating procedures and oversight of the Friends of the Glencoe Golf Club.

Buildings and Grounds

The Golf Course Buildings and Grounds division maintains all grounds at the Glencoe Golf Club including all golf course playing surfaces and the surrounding landscape areas while integrating best practices of sustainability as set forth by Audubon International. This division is also responsible for implementing the annual capital work plan.

Golf Play and Pro Shop

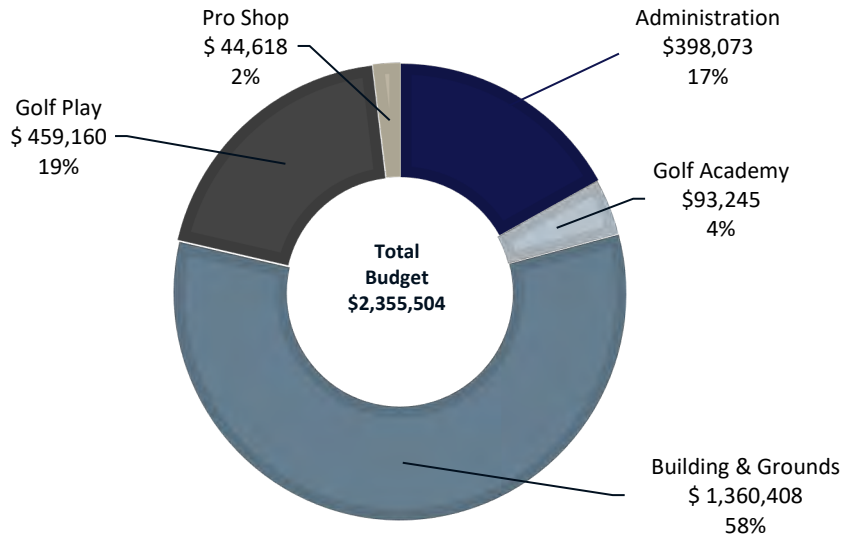
The Golf Play and Pro Shop division is responsible for the daily operations of the golf course that is focused on revenue generation, budget management, recruitment of seasonal staff, customer service, financial reporting, Academy management, restaurant contract management, Golf Advisory Board management and marketing.

Glencoe Golf Academy

The Golf Academy is responsible for conducting private golf lessons, group lessons, clinics and the oversight of junior summer camps. Instructors are independent contractors.

BUDGET EXPENDITURE SUMMARY

The Golf Club Calendar Year 2021 budget request includes \$2,390,154 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 budget as presented is an overall increase of \$406,263 or 20.5% from the Fiscal Year 2020 Budget. The increase in the overall expenditures is largely attributable to capital reinvestment into the course.



CALENDAR YEAR 2021 EXPENDITURES

	Administration Division	Golf Academy	Building & Grounds	Golf Play	Pro Shop	Total	Approved FY 2020	% Change from Budget
Personnel	217,868	-	542,491	336,314	-	1,096,673	1,001,884	9.5%
Services	179,055	91,020	88,408	61,795	2,160	422,439	434,404	-2.8%
Commodities	750	2,225	116,505	8,950	42,458	170,888	167,618	2.0%
Subtotal	397,673	93,245	747,404	407,059	44,618	1,689,999	1,603,905	5.4%
Capital	400	-	647,654	-	-	648,054	332,141	84.7%
Other Expense	-	-	-	52,101	-	52,101	47,845	8.9%
Other Financing Use	-	-	-	-	-	-	-	N/A
Subtotal	400	-	647,654	52,101	-	665,505	379,986	75.1%
Grand Total	398,073	93,245	1,395,058	459,160	44,618	2,390,154	1,983,892	18.7%

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

- **Full time staff:** The Calendar Year 2021 budget includes the salary for a Second Assistant Superintendent. This is an increase as the Stub Year budget only included the budget for the Assistant in Training position.
- **Seasonal staff:** Seasonal, hourly payroll is increasing in both the golf shop and maintenance divisions compared to Stub Year 2021. The State of Illinois, Chicago and Cook County-imposed minimum wage increases are putting pressure on increasing hourly wages in order to attract qualified candidates.
- **Capital Investment:** Capital investment through the upkeep, maintenance and improvement plan of \$647,654 reflects an increase of \$250,983 compared to Stub Year 2020. This increase is due to the installation of protective netting for the driving range, if the project receives approval from the Village Board.
- **Cook County Forest Preserve:** The fees are budgeted to increase approximately \$17,151 compared to Stub Year 2020 actuals. The annual fee is determined by the GGC's gross income from the previous year so this will be significantly higher due to the record-breaking rounds played in 2020.

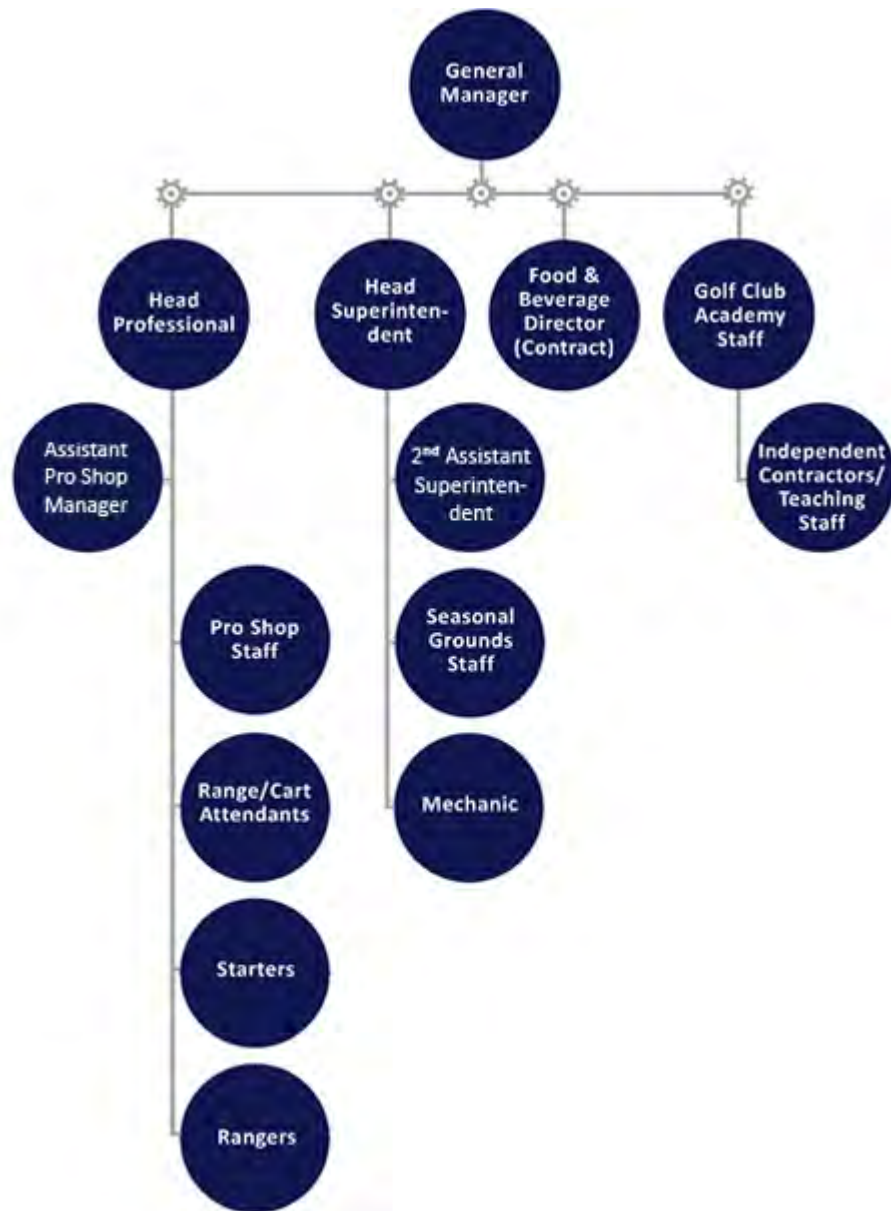
PERSONNEL RECOMMENDATIONS

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.

The chart below illustrates authorized positions for Calendar Year 2021:



AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	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
TOTAL FULL-TIME	5	6	6

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.

One of the larger initiatives for Calendar Year 2021 is the proposed protective safety netting project for the driving range. Currently the GGC has a limited use range, restricted to iron use only, due to lack of protective safety netting and the risk associated with errant golf shots. Installing appropriate height netting on the driving range would allow for full use of the range, would prevent errant shot from exiting and would provide a new source of revenue. The estimated return on investment on the project would be four years as staff anticipates the annual revenue for the driving range would more than double the current average upon completion of the project. After the expense of the netting project is realized, future incremental revenues derived from the safety netting project would be earmarked to pay back debt issuance from the new clubhouse.

The Calendar Year 2021 Strategic Plan related requests that are included as a portion of the annual capital investment 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>
TOTAL:	\$ 403,000

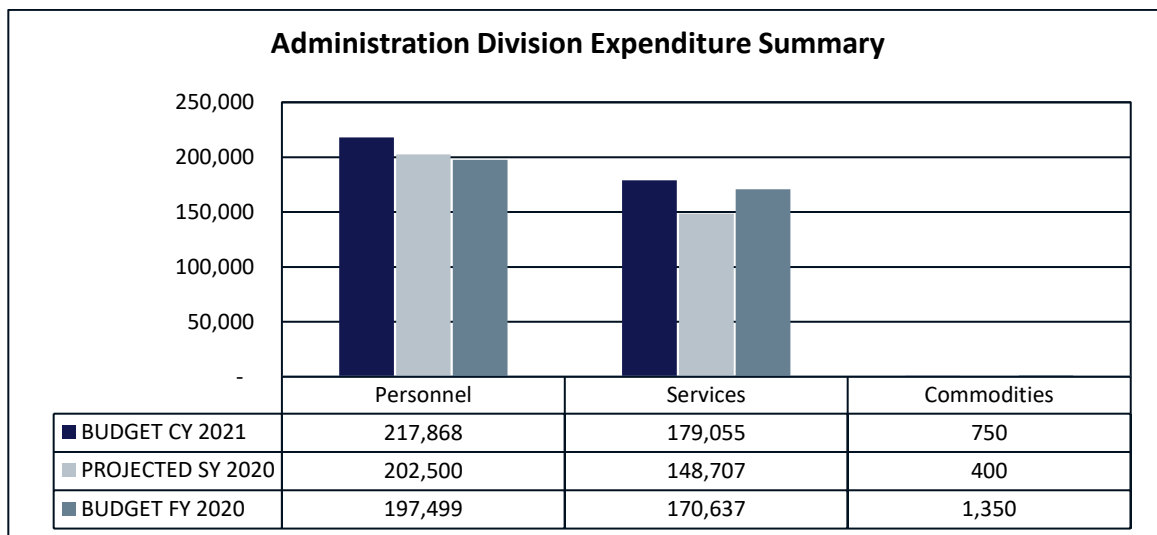
DIVISION DETAIL

GOLF CLUB ADMINISTRATION DIVISION

This Division coordinates activities amongst all operating divisions, including development of the Golf Club Annual Budget, managing the Cook County Forest Preserve land use agreement, coordination of the cash/inventory control program, formulation of standard operating procedures, management of payroll and expenses and oversight of the Friends of the Glencoe Golf Club.

Expenditure Summary:

The Administration Division Calendar Year 2021 budget is \$398,073. Below is the review of expenditures for this Division. Total expenditures for this Division are projected to be under budget for the fiscal year.



Administration Division Account Class Description:

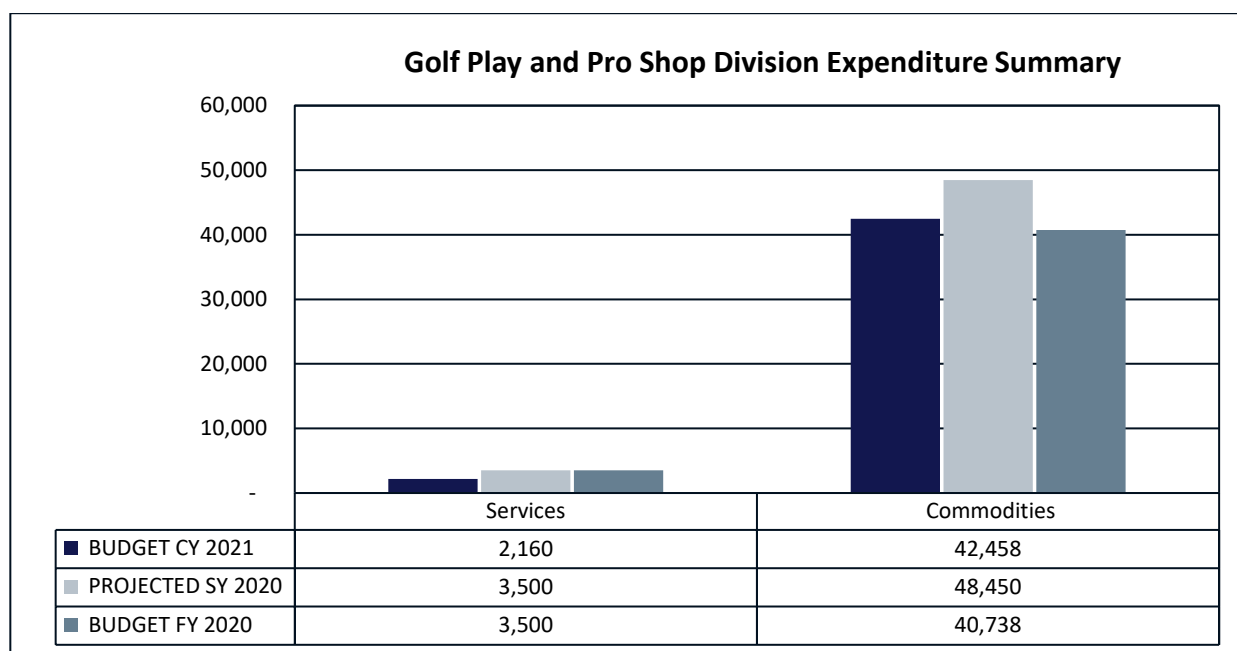
- *Personnel*: Salaries, Employee Benefits and Pension Cost
- *Services*: Professional Services, Communications, Legal Counsel and Training
- *Commodities*: Information Technology and Miscellaneous Expense

GOLF PLAY AND PRO SHOP DIVISION

The Golf Play and Pro Shop Division of the GGC is responsible for all aspects of the day-to-day operations of the golf course, including managing customer play (golf course, practice range and other functions), managing special events and tournaments, managing the third-party restaurant operator and other contracts, and preparing applicable budget and financial reports. The Golf Shop is also responsible for stocking a full-service retail golf shop operation, in addition to sustainability programs and staff coordination with the Golf Advisory Committee and Village Board of Trustees.

Expenditure Summary:

The Golf Play and Pro Shop Division Calendar Year 2021 budget is \$459,160. Below is the review of expenditures for this Division. Total expenditures for this Division are projected to be over budget for the fiscal year.



Golf Play and Pro Shop Division Account Class Description:

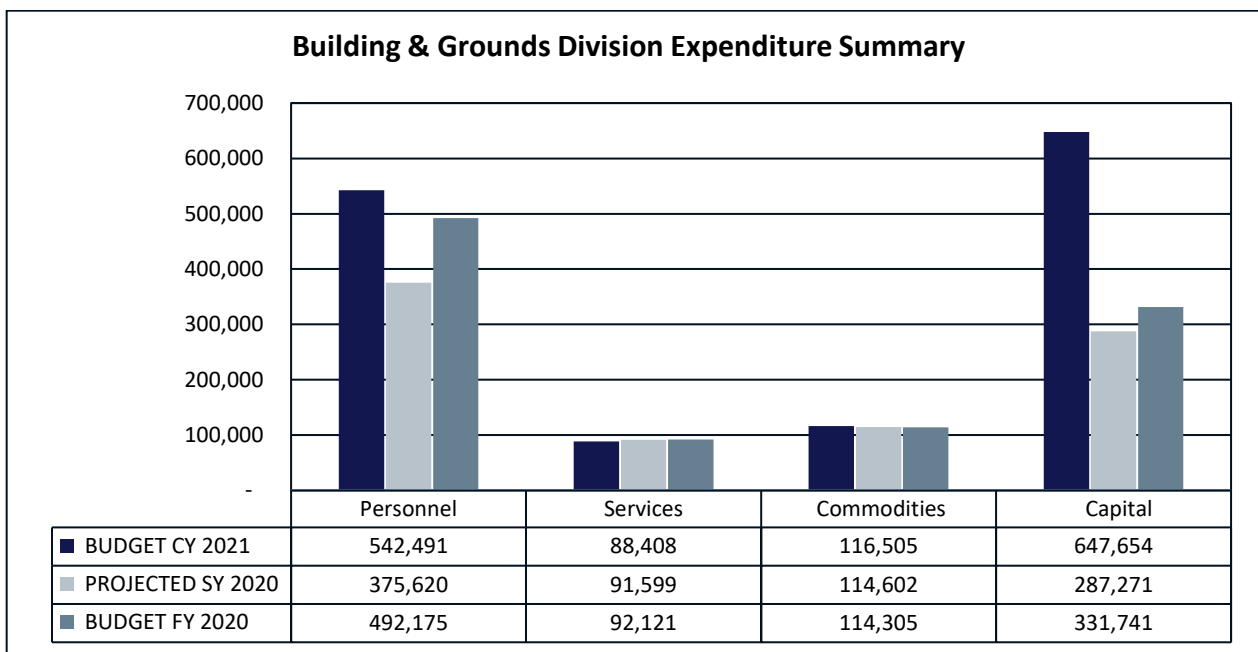
- *Personnel:* Salaries, Employee Benefits and Pension Cost
- *Services:* Contractual Services
- *Commodities:* Supplies and Merchandise
- *Debt Service:* Lease Payment

GOLF COURSE BUILDINGS AND GROUNDS

The Golf Course Buildings and Grounds division is responsible for the overall appearance of the golf course, practice areas, maintenance facility, chemical storage, and all adjacent areas to the golf course totaling 126 acres. This division maintains greens, tees, fairways, rough, and bunkers and water hazards and participates actively in the Audubon Golf Sanctuary program through minimizing water and fertilizer usage, increasing pollinator zones and wildlife habitat. This Division is responsible for the development, evaluation, and implementation of the annual upkeep and improvement plan.

Expenditure Summary:

The Golf Buildings and Grounds Division Calendar Year 2021 budget is \$1,395,058. Below is the review of expenditures for this Division. Total expenditures for this Division are projected to be under budget for the fiscal year.



Buildings and Grounds Division Account Class Description:

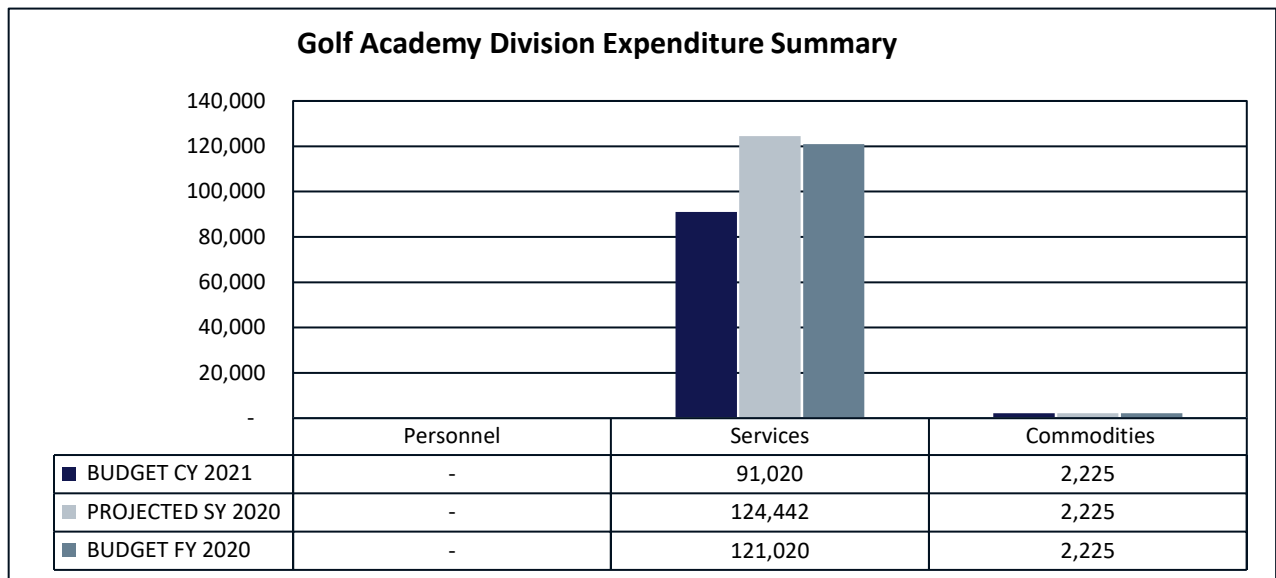
- *Personnel*: Salaries, Employee Benefits and Pension Cost
- *Services*: Building Maintenance, Forestry and Landscaping, Contractual Services and Membership Dues
- *Commodities*: Supplies, Equipment, Fuel and Uniforms
- *Capital*: Building Improvements and Golf Course Improvements

GLENCOE GOLF ACADEMY DIVISION

The Golf Academy division is responsible for offering students a robust golf instructional program to help grow the game of golf both through developing new students and experienced golfers alike. The Golf Academy is also responsible for the creating the curriculum, marketing, and implementation of the summer junior golf camps which run from June-August. These junior golf programs are vital to develop young golfers with the goal of building customers for life.

Expenditure Summary:

The Golf Academy Division Calendar Year 2021 budget is \$93,245. Below is the review of expenditures for this division. Total expenditures for this Division are projected to be over budget for the fiscal year.



Golf Academy Division Account Class Description:

- *Services:* Computer Software Maintenance, Contractual Services and Golf Clinic Services
- *Commodities:* Supplies

MAJOR STUB YEAR 2020 ACCOMPLISHMENTS

1	Updated all revenue cash flow practices in compliance with COVID 19 mandates. An online pre-paid booking system was implemented along with a no touch check-in process.
2	Augmented an intercom-based check-in process that allowed the pro shop to remain closed. This provided a safety barrier between staff and golfers while not diminishing customer service.
3	The weekend permanent tee time program stayed intact despite the strict mandates on utilization in May and the uncertainty of golf's ability to offer a safe environment. Losing these pre-paid tee times would have had a major negative financial impact.
4	Continuous cart paths were installed, by GGC staff, on four of the low-lying holes on the golf course that previously prevented the use of power carts after significant rain events. This project was originally budgeted to be outsourced. Completing the project in house resulted in significant cost savings and avoided delaying the project until 2021.
5	Rounds were at capacity day after day throughout the season with records broken each month of full operation. Including range use, over 50,000 people safely utilized the GGC.
6	The Friends of the Glencoe Golf Club has made significant progress. A capacity analysis, a campaign messaging plan, Board by-laws and job description, a board recruitment matrix, external interviews as well as the recruitment of three new Friends Board members have all been accomplished.
7	Exceptional course conditions were maintained throughout the season even though there was extensive cart traffic due to single rider carts and the 25% increase in play.
8	Completed golf course capital projects; stairs were constructed on the fifth tee, sprinkler head leveling throughout the course (on over 40 heads), repaired, rebuilt, or constructed new drainage infrastructure on 13 different holes and planted a new greens nursery to supply green surface turf for future expansion of greens or to address damage.
9	Operated the junior summer camp program with updated safety protocols and curriculum providing children a safe activity during the pandemic.
10	Created a sanitization process for the golf carts to curtail any potential spread of COVID 19. This process required additional staff and strict protocols.
11	Operated the Golf Academy private and group lesson programs safely and surpassed budgeted revenues by 21%.
12	Website visitors increased by 94% and online booking increased by 166% from the previous year. There was an overall increase of 25% to the GGC's customer data that can be used for future marketing.

CALENDAR YEAR 2021 DEPARTMENT WORK PLAN

1	Provide a safe environment for both staff and patrons while upholding the GGC's exceptional customer service standards.
2	Recruit the Friends of the Glencoe Golf Club Board and implement Phase II of the fundraising process with professional fundraiser.
3	Initiate fundraising activities for Friends of the Glencoe Golf Club through direct requests and a fundraising event.
4	Attract and promote a new restaurant vendor to provide food and beverage services for the GGC.
5	Achieve recertification through Audubon International's 3-year backup documentation case study requirements.
6	Install continuous cart paths, in house, on four of the most problematic low spots on the golf course; #9, #10, #13, #14.
7	Complete capital improvement projects utilizing GGC staff; bunker renovation on holes #2, #4 and greenside #5, extensive drainage improvement work on hole #9 and expand the #15 green to increase pin placement option and make increase the difficulty of the hole
8	Install GPS system on power carts; improve pace of play, monitor payroll expenses and increase golfer satisfaction level.
9	Complete driving range tee expansion to allow for additional hitting bays and provide better turf quality.
10	Install protective netting on the driving range following Village Board's approval.



GOLF CLUB DEPARTMENT EXPENDITURES

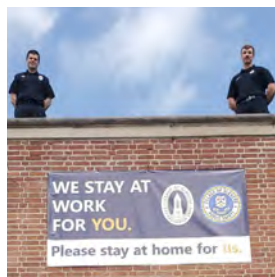
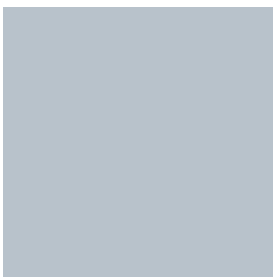
Administration Division

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projection	Calendar Year 2021 Budget
AcctClass: 400 - Personnel					
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
AcctClass: 400 - Personnel Total:	\$ 1,001,884	\$ 828,364	\$ 931,424	\$ 931,424	\$ 1,096,673
AcctClass: 500 - Contractual Services					
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	38,518	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	79,651
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
50465 - GOLF CART MAINTENANCE	-	-	-	-	-
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
AcctClass: 500 - Contractual Services Total:	\$ 434,404	\$ 377,397	\$ 364,586	\$ 364,586	\$ 422,439
AcctClass: 600 - Commodities					
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
60742 - RENTAL - GOLF CLUB SETS	-	-	-	-	-
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

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
AcctClass: 600 - Commodities Total:	\$ 167,618	\$ 170,787	\$ 168,988	\$ 168,988	\$ 170,888
AcctClass: 700 - Debt Service					
70120 - LEASE PAYMENT	47,845	47,845	47,845	47,845	52,101
AcctClass: 700 - Debt Service Total:	\$ 47,845	\$ 47,845	\$ 47,845	\$ 47,845	\$ 52,101
AcctClass: 800 - Capital					
80105 - BUILDING IMPROVEMENTS	57,500	65,492	21,150	21,150	61,650
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
AcctClass: 800 - Capital Total:	\$ 332,141	\$ 53,037	\$ 397,071	\$ 397,071	\$ 648,054
AcctClass: 900 - Other Financing Use					
90205 - TRANSFER TO GENERAL FUND	-	33,442	-	-	-
90405 - DEPRECIATION	-	169,766	-	-	-
90505 - NET PENSION LIABILITY EXPENSE - IMRF	-	(147,536)	-	-	-
90605 - CHANGE IN OPEB	-	23,680	-	-	-
AcctClass: 900 - Other Financing Use Total:	-	79,352	-	-	-
Report Total:	\$ 1,983,892	\$ 1,556,782	\$ 1,909,914	\$ 1,909,914	\$ 2,390,154

WATER FUND BUDGET DETAIL





WATER FUND

FUND OVERVIEW

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



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

The water plant was originally constructed in 1928 and has been expanded and maintained diligently and thoughtfully for the last 91 years. A complex system for filtering and purifying water assures that water distributed through the system for use and consumption by Glencoe residents and businesses is of the highest quality. As a public water utility, the water plant's operation is subject to rigorous and routine testing and monitoring to ensure the water produced complies with U.S. Environmental Protection Agency (EPA) requirements. The results of the annual Water Quality Consumer Confidence Report reflect the Village's commitment to producing safe, high-quality drinking water as the Glencoe water utility met every standard for over 100 contaminants tested each year in 2018.

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

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

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

In light of the significant need to maintain this infrastructure and to sustain day-to-day operations costs, a comprehensive rate analysis was conducted during Fiscal Year 2018, and a revised rate structure was integrated into the Fiscal Year 2019, Fiscal Year 2020 and Stub Year 2021 Budgets. An 8% increase in water rates has been included in the Calendar Year 2021 budget in accordance with recommendations made in the rate analysis.

DIVISION FUNCTIONS

Water Distribution

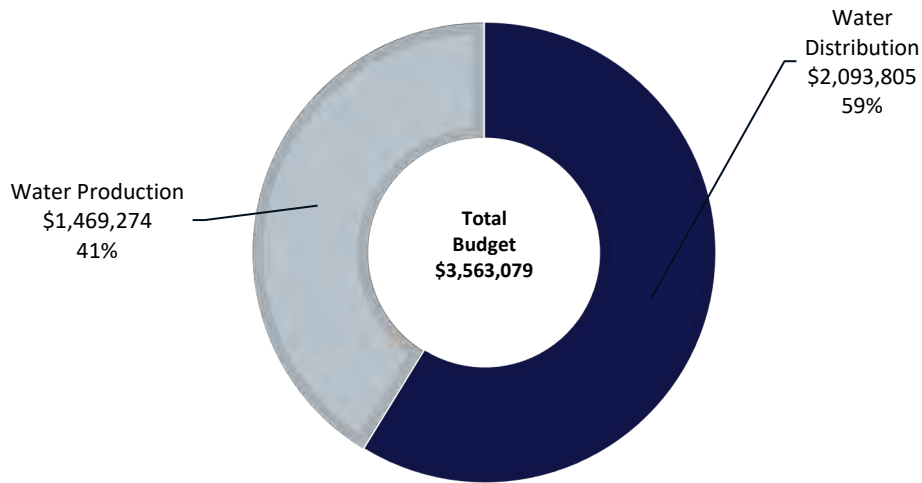
- Regular and emergency maintenance for 58 miles of water main
- Maintenance of 505 fire hydrants
- Installation and maintenance of 3,060 residential and commercial water meters
- Water meter reading services
- Water main replacement and other capital improvement projects

Water Production

- Produce and maintain quality drinking water in sufficient quantity
- Supply water to the entire Village through the Village's 58 miles of water main
- Provide pressure to meet consumer needs with minimal service interruptions
- The Water Production Division must meet all requirements of the following State and Federal agencies:
 - Illinois Department of Public Health
 - Illinois Environmental Protection Agency - Division of Public Water Supplies
 - Illinois Department of Natural Resources
 - U.S. Environmental Protection Agency

BUDGET EXPENDITURE SUMMARY

The Water Fund's 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 budget as presented is an overall increase of \$521,673 or 17.2% from the Fiscal Year 2020 budget. The increase in the overall expenditures is largely attributable to debt payments associated with Alternate Revenue Bonds that were issued in 2020.



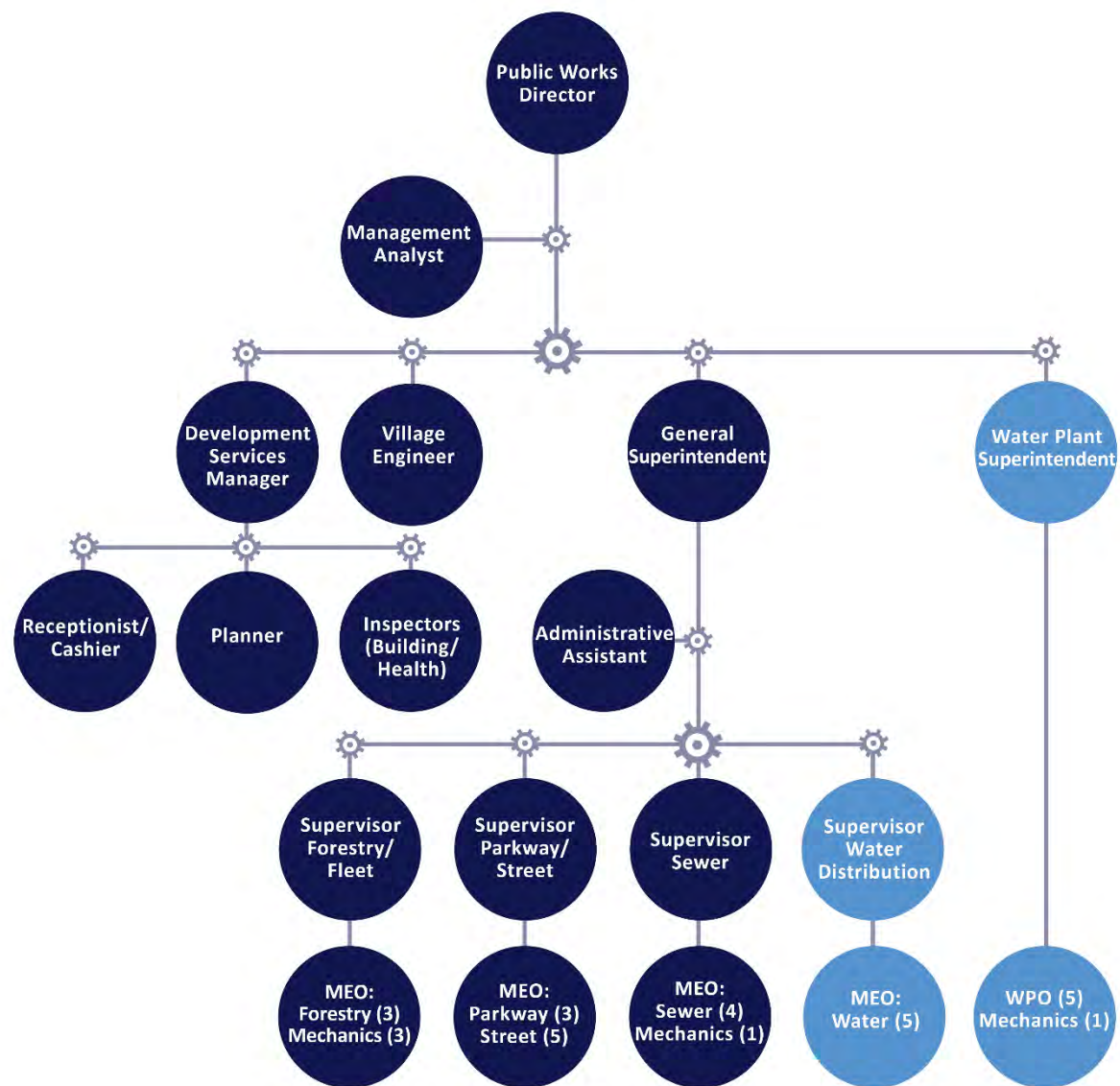
CALENDAR YEAR 2021 EXPENDITURES

	Water Distribution	Water Production	Total	Approved FY 2020	% Change from Budget
Personnel	697,743	999,412	1,697,155	1,391,604	22.0%
Services	189,127	276,412	465,539	430,077	8.2%
Commodities	36,525	88,450	124,975	190,065	-34.2%
Subtotal	923,395	1,364,274	2,287,669	2,011,746	13.7%
Debt Service	420,410	-	420,410	174,660	140.7%
Capital	750,000	105,000	855,000	855,000	0.0%
Other Expense	-	-	-	-	N/A
Other Financing Use	-	-	-	-	N/A
Subtotal	1,170,410	105,000	1,275,410	1,029,660	23.9%
Grand Total	2,093,805	1,469,274	3,563,079	3,041,406	17.2%

Highlighted requests from the Calendar Year 2021 budget includes the following:

- **System-wide Water Meter Replacement Program:** 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.
- **Water Plant Pump and Motor Replacement:** The budget also includes \$105,000 to replace two low service (low lift) pumps that are used to bring in raw water from Lake Michigan and two high service (high lift) pumps in the Water Plant that are used in the water production process to supply water into the distribution system. These low and high service pumps are used daily for water production and are nearing the end of their useful life as they are no longer capable of pumping water at their rated capacities. 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 for managing and maintaining critical components of the water production and distribution systems, including the pumps and motors.
- **Fire Hydrants:** There are more than 500 fire hydrants in the water distribution system. Annual maintenance for operations is conducted each spring through the hydrant flushing program, while the maintenance of the exterior of the hydrants is managed through regular fire hydrant painting. Included in the Calendar Year 2021 Budget is \$10,200 for year four of a five-year phased program to re-paint 20% of the fire hydrants annually.
- **Water Rate Analysis Implementation:** The Calendar Year 2021 budget continues to implement the adopted rate increases from the 2018 rate analysis to cover proposed operation and capital expenditures. Water Fund revenues have also been adjusted to reflect the increased rates.

PERSONNEL RECOMMENDATIONS



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

AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	CY 2020
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 increases this to seven full-time employees.

AUTHORIZED FULL-TIME POSITIONS	FY 2020	SY 2020	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 (1) Water Plant Operator.

STRATEGIC PLAN RECOMMENDATIONS

The Calendar Year 2021 Strategic Plan- related request in the Water Fund include the following:

- Residential Water Meter Replacement
- TOTAL:** \$750,000
\$750,000

The planned completion of the water meter replacement improvements supports the strategic priorities of infrastructure replacement and financial sustainability.

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

The Calendar Year 2021 Capital Investment Plan for the Public Works Department Water Fund includes the following:

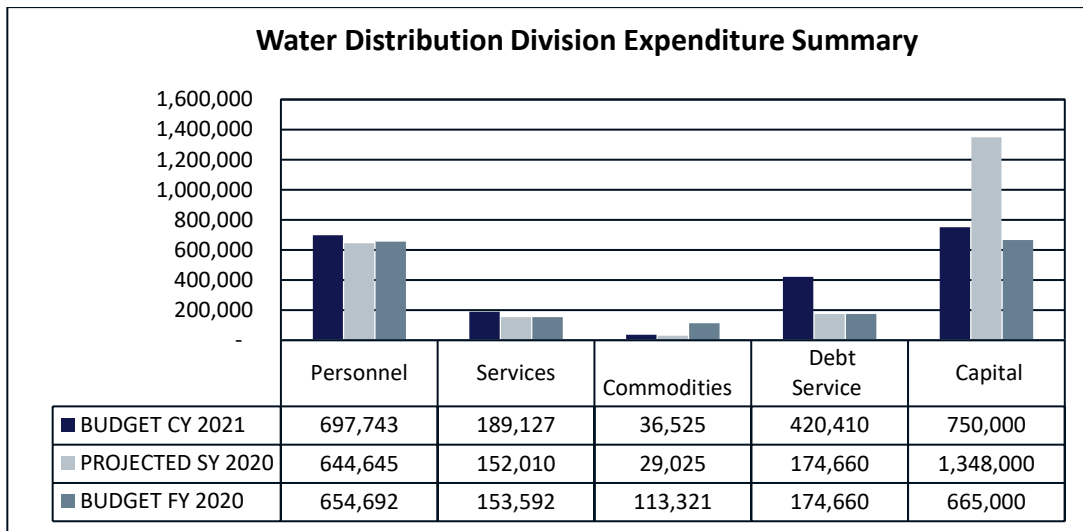
- Replace Pump and Motors – Water Plant
 - Water Meter Replacement – Year 2
- TOTAL:** \$ 105,000
\$ 750,000
\$ 855,000

DIVISION DETAIL

WATER DISTRIBUTION DIVISION

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

The Water Distribution Division's Calendar Year 2021 budget is \$2,093,805. Below is the review of the expenditures for the Water Distribution Division.



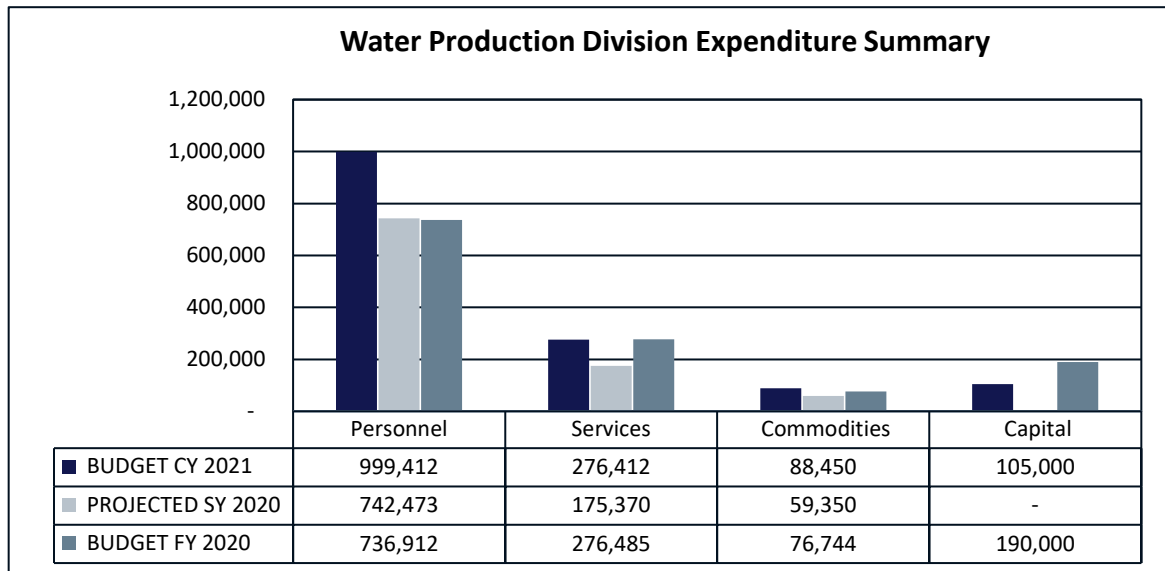
Water Distribution Division Account Class Description:

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

WATER PRODUCTION DIVISION

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

The Water Production Division's Calendar Year 2021 budget is \$1,469,274. Below is the review of expenditures for the Water Production Division.



Water Production Division Account Class Description:

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

MAJOR STUB YEAR 2020 ACCOMPLISHMENTS

1	Continued to implement rate increases in Stub Year 2020 to cover proposed expenditures.
2	Continued to manage Cross Connection Control Program utilizing a third-party service provider.
3	Completed water main replacement on Hawthorn Avenue, Longwood Avenue, Forest Way Drive and Longmeadow Lane.
4	Awarded contract and initiated system wide Water Meter Replacement Program.
5	Completed emergency Forest Way Drive transmission water main replacement.
6	Completed year three of five of fire hydrant painting maintenance program; sandblasted and painted 100 fire hydrants.
7	Completed fire hydrant flow testing.
8	Substantially completed joint Water System Feasibility Report with Village of Winnetka.

CALENDAR YEAR 2021 DEPARTMENT WORK PLAN

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

	Project	Strategic Priority	Target Completion
1	Complete system wide Water Meter Replacement Program.	Financial Sustainability, Operational Effectiveness	Q2 2021
2	Continue to manage a consistent valve turning program that will identify water distribution system valves that are in need of repair or replacement.	Operational Effectiveness	Ongoing, 2021
3	Continue fire hydrant flushing program.	Infrastructure Replacement	Q2 2021
4	Replace two low lift and two high lift pumps and motors at water plant.	Infrastructure Replacement	Q3 2021
6	Complete year four of five-year fire hydrant painting program.	Operational Effectiveness	Q3 2020
7	Finalize and present joint Water System Feasibility Report with Village of Winnetka.	Operational Effectiveness, Infrastructure Replacement	Q2 2021



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 Budget
AcctClass: 400 - Personnel					
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	-	-	-
AcctClass: 400 - Personnel Total:	\$ 1,391,604	\$ 1,341,601	\$ 1,216,014	\$ 1,200,057	\$ 1,697,155
AcctClass: 500 - Contractual Services					
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
AcctClass: 500 - Contractual Services Total:	\$ 430,077	\$ 328,943	\$ 388,435	\$ 336,975	\$ 465,539
AcctClass: 600 - Commodities					
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
AcctClass: 600 - Commodities Total:	\$ 190,065	\$ 177,874	\$ 138,575	\$ 127,775	\$ 124,975



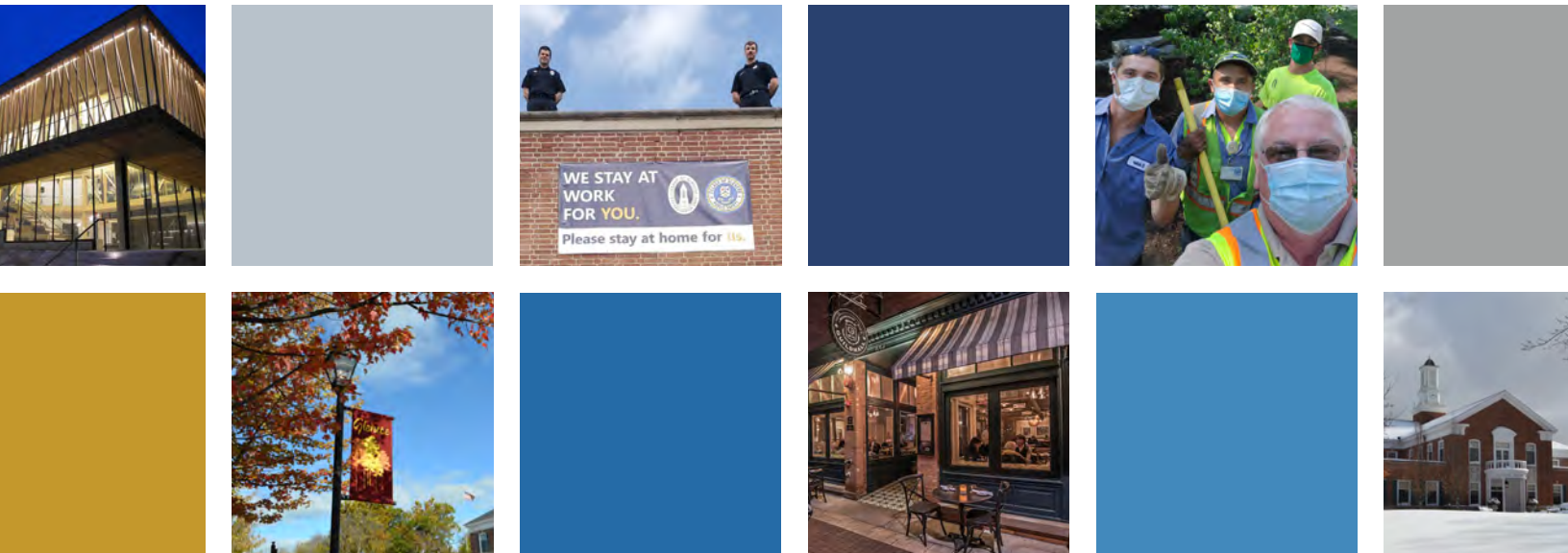
WATER FUND EXPENDITURES

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 Budget
AcctClass: 700 - Debt Service					
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
AcctClass: 700 - Debt Service Total:	\$ 174,660	\$ 24,596	\$ 225,660	\$ 225,660	\$ 420,410
AcctClass: 800 - Capital					
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	-	-	-
AcctClass: 800 - Capital Total:	\$ 855,000	\$ 38,259	\$ 3,423,000	\$ 2,765,000	\$ 855,000
AcctClass: 900 - Other Financing Use					
90405 - DEPRECIATION	-	134,343	-	-	-
AcctClass: 900 - Other Financing Use Total:	\$ -	\$ 134,343	\$ -	\$ -	\$ -
Report Total:	\$ 3,041,406	\$ 2,045,616	\$ 5,391,684	\$ 4,655,467	\$ 3,563,079

MOTOR FUEL TAX FUND BUDGET DETAIL





MOTOR FUEL TAX FUND

FUND OVERVIEW

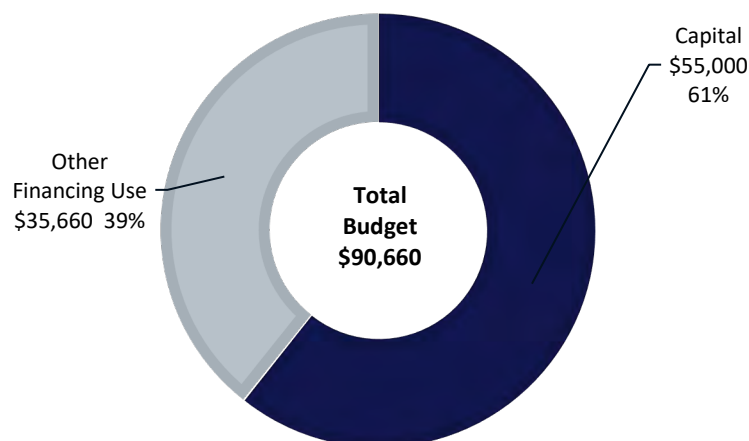
The Motor Fuel Tax (MFT) Fund receives and allocates funds provided by the State of Illinois, which generates revenue through a tax on gasoline and diesel fuel sales. The tax is then distributed to municipalities throughout Illinois on a per capita basis.

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

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.

BUDGET EXPENDITURE SUMMARY

The MFT Calendar Year 2021 budget request includes \$90,660 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 budget as presented is an overall increase of \$35,110 or 63% from the Fiscal Year 2020 Budget. The Calendar Year 2021 expenditures includes \$55,000 in capital improvements for traffic signal controller modifications. This improvement was included in the Stub Year 2020 budget but deferred due to an expanded scope.



PERSONNEL RECOMMENDATIONS

There are no personnel budgeted in the MFT Fund.

STRATEGIC PLAN RECOMMENDATIONS

The proposed traffic signal controller modifications is a capital investment project directly related to the goal of employing best practices to deliver high-quality services, maintain infrastructure and supports the strategic priority of infrastructure replacement.

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

The MFT Fund budget for Calendar Year 2021 includes \$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 locates 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 included in the Calendar Year 2021 budget. The lamping in the traffic signals at each of these intersections are upgraded to LED in 2018.

MAJOR STUB YEAR 2020 ACCOMPLISHMENTS

1	None
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CALENDAR YEAR 2021 DEPARTMENT WORK PLAN

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

	Project	Strategic Priority	Target Completion
1	Traffic signal controller modifications for Green Bay Road and Park Avenue, and Green Bay Road and Harbor Street	Infrastructure Replacement	Q3 2021



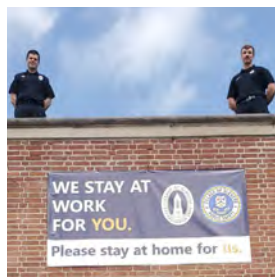
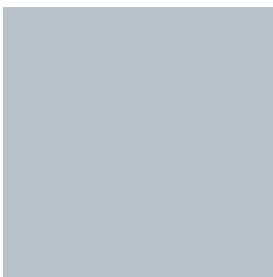
MOTOR FUEL TAX FUND

Contractual Services, Capital 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 Budget
AcctClass: 500 - Contractual Services					
50151 - CRACK SEALING REPAIRS	20,000	-	25,000	-	-
50305 - BANKING FEES	700	701	-	-	-
AcctClass: 500 - Contractual Services Total:	\$ 20,700	\$ 701	\$ 25,000	-	\$ -
AcctClass: 800 - Capital					
80705 - STREETS	-	-	25,000	-	55,000
AcctClass: 800 - Capital Total:	\$ -	\$ -	\$ 25,000	-	\$ 55,000
AcctClass: 900 - Other Financing Use					
90205 - TRANSFER TO GENERAL FUND	34,850	34,850	29,770	29,770	35,660
AcctClass: 900 - Other Financing Use Total:	\$ 34,850	\$ 34,850	\$ 29,770	\$ 29,770	\$ 35,660
Report Total:	\$ 55,550	\$ 35,551	\$ 79,770	\$ 29,770	\$ 90,660

DEBT SERVICE FUND BUDGET DETAIL





DEBT SERVICE FUND

FUND OVERVIEW

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

As a non-home rule municipality, the Village has the ability to issue General Obligation Bonds with the majority approval of voters through a referendum. Additionally, the Village may issue General Obligation Limited Tax Bonds (not to exceed the cap in the statutory formula) and Alternate Revenue Bonds for water system or golf course improvements.

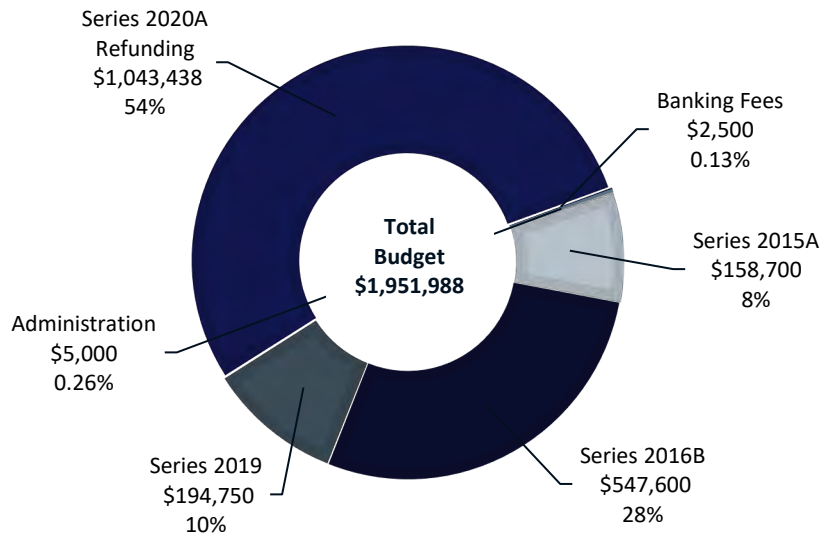
The Calendar Year 2021 Budget includes five outstanding issuances requiring debt service payments, three of which were originally issued following a voter-approved referendum, one issued using the Village's limited tax bonding authority and one using the Village's bonding authority for Alternate Revenue Bonds. The outstanding issues include:

- 2015A Series - \$5,000,000 original issuance
- 2016B Series - \$5,000,000 original issuance
- 2019 Limited Tax Series - \$1,500,000 original issuance
- 2020A Refunding Series - \$6,250,000 original issuance
- 2020A Alternate Revenue Source Water Bonds - \$3,000,000 original issuance¹

¹ Please note, the 2020A Alternate Revenue Source Water Bonds will be repaid from the Village's Water Fund.

BUDGET EXPENDITURE SUMMARY

The Debt Service Fund Calendar Year 2021 Budget request includes \$1,951,988 for principal and interest owed on the General Obligation Bonds Series 2015A, 2016B, 2019 and 2020A Refunding which will be repaid through property tax revenue.



At the end of Fiscal Year 2020, total General Obligation Bonds outstanding (not including interest or Water Fund bonds) was \$17.8 million. Following scheduled payments in Stub Year 2021, the total outstanding General Obligation Bonds will be \$15.8 million. A summary of the Village's outstanding non-Water Fund debt is below.

Fiscal Year 2020					
Year	Original Issue	Beginning Balance	Issuances	Retirements	Ending Balance
2012	8,550,000	8,550,000	-	860,000	7,690,000
2015	5,000,000	5,000,000	-	-	5,000,000
2016	5,000,000	4,085,000	-	475,000	3,610,000
2019	1,500,000	-	1,500,000	-	1,500,000
	20,050,000	17,635,000	1,500,000	1,335,000	17,800,000

Stub Year 2020					
Year	Original Issue	Beginning Balance	Issuances	Retirements	Ending Balance
2012	8,550,000	7,690,000	-	7,690,000	-
2015	5,000,000	5,000,000	-	-	5,000,000
2016	5,000,000	3,610,000	-	480,000	3,130,000
2019	1,500,000	1,500,000	-	105,000	1,395,000
2020	6,250,000	-	6,250,000	-	6,250,000
	20,050,000	17,800,000	6,250,000	8,275,000	15,775,000

The Village can legally issue debt (including General Obligation and revenue bonds) in an amount not to exceed 10% of the assessed property value within the Village. The Village's debt limit is estimated to be \$92.8 Million as of February 29, 2020. At that time, the Village had \$17.8 million in debt applicable to the limit, which would leave an available debt margin of \$75.0 million.

Types of Debt

General Obligation Bonds

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

Revenue Bonds

Revenue Bonds are a form of borrowing in which the Village issues bonds that are guaranteed by a revenue stream, or part of a revenue stream. Bonds with a partial guarantee are referred to as Alternate Revenue Bonds, which are tied to a specific revenue stream. In the event that specific revenue stream is exhausted, the Village may then levy a property tax to generate funding for payments on the outstanding debt. Debt issued in the form of Revenue Bonds *may* require a referendum but only in the event a petition was filed to compel a referendum.

Limited Taxing Authority Bonds

The Village also has the ability to borrow through a bond issuance under its limited tax authority. This authority is based upon the amount of property tax extension used to pay for non-referendum debt payments prior to the enactment of the State's tax cap legislation (which was enacted over 30 years ago). The law provides that this non-referendum extension can be replaced without an additional referendum, and the allowable amount is increased annually by the same percentage as that imposed by the Property Tax Extension Limitation Law (PTELL). During Stub Year 2020, the Village's maximum allowable limited debt property tax extension was \$611,368.

As of Stub Year 2020, the maximum amount that could be issued under this authority is approximately \$3.0 million, which is after subtracting the outstanding principal from Limited Tax Bonds that have already been issued (the Village can then pay up to \$361,780 annually towards retirement of those bonds). The Village currently has \$1.5 million in outstanding Limited Tax General Obligation Bonds, which were issued in 2019.

PERSONNEL RECOMMENDATIONS

There is no personnel budgeted in the Debt Service Fund.

STRATEGIC PLAN RECOMMENDATIONS

There are no budgetary funds allocated in the Calendar Year 2021 Budget related to the Debt Service Fund.

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

Based on the proposed Community Investment Program (CIP), the financing plan assumes additional bond financing through referendum requests in Calendar Years 2021, 2024 and 2027 in addition to proposing self-sustaining, Alternate Revenue Bond financing for water system improvements in Calendar Years 2022, 2025 and 2028.

MAJOR STUB YEAR 2020 ACCOMPLISHMENTS

1	The Village refunded the 2012A General Obligation Bonds at a savings in excess of \$400,000.
2	The Village issued \$3.0 million in Alternate Revenue Source Water Fund Bonds to finance the system wide water meter replacement project and water main improvements.
3	A proposed debt financing plan was refined and enhanced in conjunction with the proposed CIP.

CALENDAR YEAR 2021 DEPARTMENT WORK PLAN

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

	Project	Strategic Priority	Target Completion
1	Based on the CIP financing plan, the Village will request permission from voters to issue \$10 million in General Obligation Bonds in Calendar Year 2021. If approved, staff will proceed with issuance in the second quarter.		Q2 2021



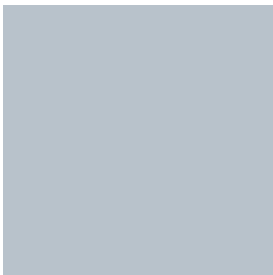
DEBT SERVICE

Contractual Services, Debt Service

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Current Year End Projections	Calendar Year 2021 Budget
AcctClass: 500 - Contractual Services					
350 - DEBT SERVICE FUND ADMINISTRATION	1,300	763	-	2,500	2,500
AcctClass: 500 - Contractual Services Total:	1,300	763	-	2,500	2,500
AcctClass: 700 - Debt Service					
350 - DEBT SERVICE FUND ADMINISTRATION	1,763,400	1,762,567	1,761,900	1,958,910	1,949,488
AcctClass: 700 - Debt Service Total:	1,763,400	1,762,567	1,761,900	1,958,910	1,949,488
Report Total:	1,764,700	1,763,330	1,761,900	1,961,410	1,951,988

CAPITAL PROJECTS FUND BUDGET DETAIL





CAPITAL PROJECTS FUND

FUND 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 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 Projects Fund following completion of the Tudor Court improvements in 2020.

BUDGET EXPENDITURE SUMMARY

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

PERSONNEL RECOMMENDATIONS

There are no personnel budgeted in the Capital Projects Fund.

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 also supports the strategic goal of community engagement.

COMMUNITY INVESTMENT PROGRAM RECOMMENDATION

The Calendar Year 2021 Capital Projects Fund budget includes the following:

• Phase 2 of Downtown Gateway and Wayfinding Signage	<u>\$155,000</u>
TOTAL:	\$155,000



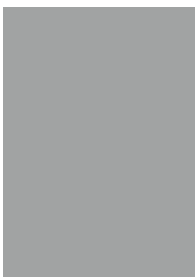
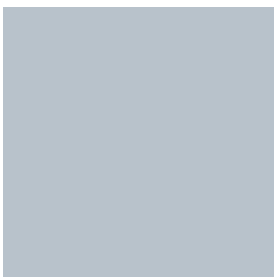
CAPITAL PROJECTS FUND EXPENDITURES

Contractual Services, Capital

Calendar Year 2021 Budget

	Fiscal Year 2020 Budget	Fiscal Year 2020 Total Activity	Stub Year 2020 Budget	Currenet Year End Projections	Calendar Year 2021 Budget
AcctClass: 500 - Contractual Services					
50505 - PROFESSIONAL SERVICES	43,000	42,275	-	-	-
AcctClass: 500 - Contractual Services Total:	\$ 43,000	\$ 42,275	-	-	-
AcctClass: 800 - Capital					
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	-	-	-
AcctClass: 800 - Capital Total:	\$ 1,754,844	\$ 492,089	\$ 1,736,375	\$ 1,736,375	\$ 155,000
AcctClass: 900 - Other Financing Use					
90210 - TRANSFER TO DEBT SERV FD	15,000	14,682	-	-	-
AcctClass: 900 - Other Financing Use Total:	\$ 15,000	\$ 14,682	\$ -	\$ -	\$ -
Report Total:	\$ 1,812,844	\$ 549,046	\$ 1,736,375	\$ 1,736,375	\$ 155,000

PENSION FUNDS BUDGET DETAILS





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 collecting benefits and 36 active members (current employees). The Fire Pension Fund covers one surviving spouse of a former 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 largely comprised of administrative employees of the Village and the Village's corporate counsel.

The Finance Director serves as ex-officio (non-voting) treasurer for both boards and is responsible for tracking the financial activity of both funds. Pursuant to ILCS and in accordance with its financial policies, the Village funds its pension obligations based upon an actuarially determined funding calculation.

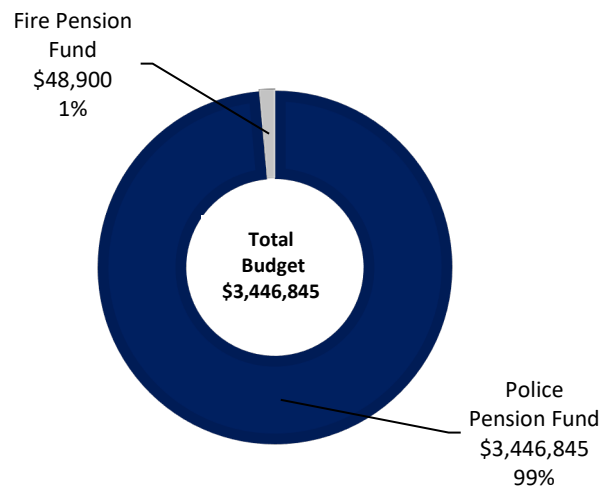
The Village Board's involvement with oversight of these funds is limited to the appointment of two members of the Police Pension Board, as outlined above. Additionally, the Village Board is responsible for depositing the statutorily required employer contributions to the funds on an annual basis. These contributions are made under the recommendation and guidance of a private actuary and is also a policy consideration of the Village Board on an annual basis.

BUDGET EXPENDITURE SUMMARY

The Police 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.

As the statutory requirement for this fund to be fully funded by calendar year 2040 approaches, pension contributions will continue to increase. This funding mandate may change by legislation; however, an extension in this deadline has not yet gained traction with the Illinois legislature. However, in December 2019, the Governor signed legislation mandating that all individual Illinois Police and Fire Pension Fund assets be consolidated under a new centralized governance structure by June 30, 2023. This change will impact the governance of the both Funds' assets under investment; however, administration of the Fund and award of benefits will still be managed by local pension boards.



PERSONNEL RECOMMENDATIONS

There are no personnel budgeted in the Pension Fund.

STRATEGIC PLAN RECOMMENDATIONS

There are no budgetary funds allocated in the Calendar Year 2020 Budget related to the Pension Funds.

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

The Pension Fund budget does not include any capital expenditures for Calendar Year 2020.

MAJOR STUB YEAR 2020 ACCOMPLISHMENTS

1	Certified election of one active and one retired Pension Fund Trustee.
2	Completed an Illinois Department of Insurance compliance audit for the Fire Pension Fund.
3	Continued required training for Pension Board Trustees.
4	Prepared and approved Municipal Compliance Report.

CALENDAR YEAR 2021 DEPARTMENT WORK PLAN

In addition to projects identified in the Strategic Plan, the Finance Department's work plan includes projects related to the Police Pension Fund and Firefighters Pension Fund that support the Village's Strategic Priorities, as described below.

	Project	Strategic Priority	Target Completion
1	Commence the consolidation of assets as required and pursuant to the new State of Illinois mandate.	Fiscal Sustainability	Q2 2021
2	Provide 16 hours of required training for each Police Pension Fund trustee.	Operational Effectiveness	Ongoing



Police Pension Fund Expenditures

Personnel, Contractual Services, Commodities

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 Budget
AcctClass: 400 - Personnel					
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
AcctClass: 400 - Personnel Total:	\$ 2,926,200	\$ 2,977,520	\$ 2,527,004	\$ 2,527,004	\$ 3,325,295
AcctClass: 500 - Contractual Services					
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
AcctClass: 500 - Contractual Services Total:	\$ 193,900	\$ 153,521	\$ 100,050	\$ 101,550	\$ 121,050
AcctClass: 600 - Commodities					
60705 - MISCELLANEOUS EXPENSE	-	275	250	250	500
AcctClass: 600 - Commodities Total:	\$ -	\$ 275	\$ 250	\$ 250	\$ 500
Report Total:	\$ 3,120,100	\$ 3,131,316	\$ 2,627,304	\$ 2,628,804	\$ 3,446,845



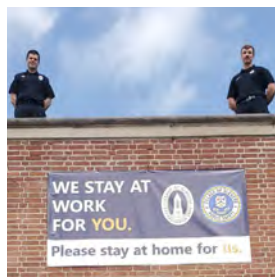
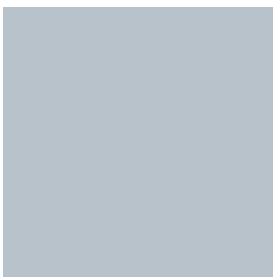
FIRE PENSION EXPENDITURES

Personnel, Contractual Services

Calendar Year 2021 Budget

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

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.

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

The Village's water treatment plant was constructed in 1928 and expanded in 1954. Maintenance and upgrades to the plant facility and distribution system are essential to the water utility's sustained operation. 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.

FACILITIES

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.

VEHICLE FLEET AND EQUIPMENT

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

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	Grapppler 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	-	-	-	-	-	-	-	-	-	-	-



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 ⁽¹⁾	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) ⁽²⁾	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

⁽¹⁾ 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.

⁽²⁾ 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	-	-	-	-	-	-	-	-

CALENDAR YEAR 2021 CIP OVERVIEW

The Calendar Year 2021 Budget includes \$3,571,000 in improvements, which are outlined below.

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

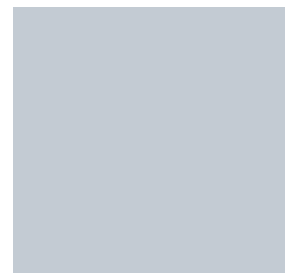
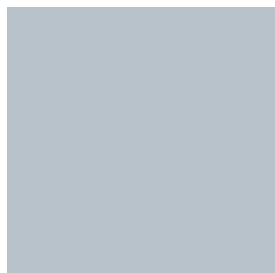
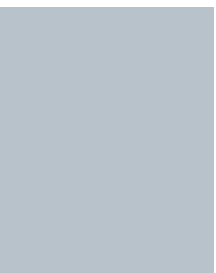
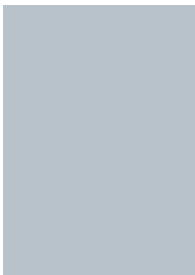
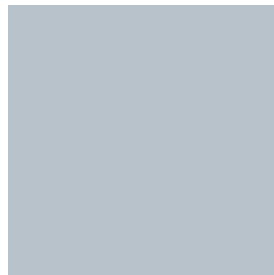
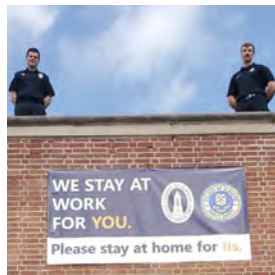
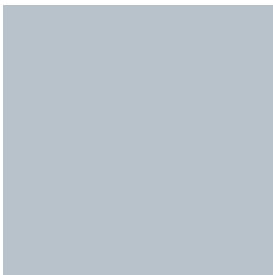
WATER FUND			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP1117	Equipment	Replace Pumps and Motors-Low Lift 1 and 2	\$45,000
CIP1144	Equipment	Replace Pumps and Motors-High Lift	\$60,000
CIP3105	Equipment	Residential Water Meters - Year 2 - <i>Funded by Alternate Revenue Bonds</i>	\$750,000
WATER FUND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



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

Replacement Recommendation:

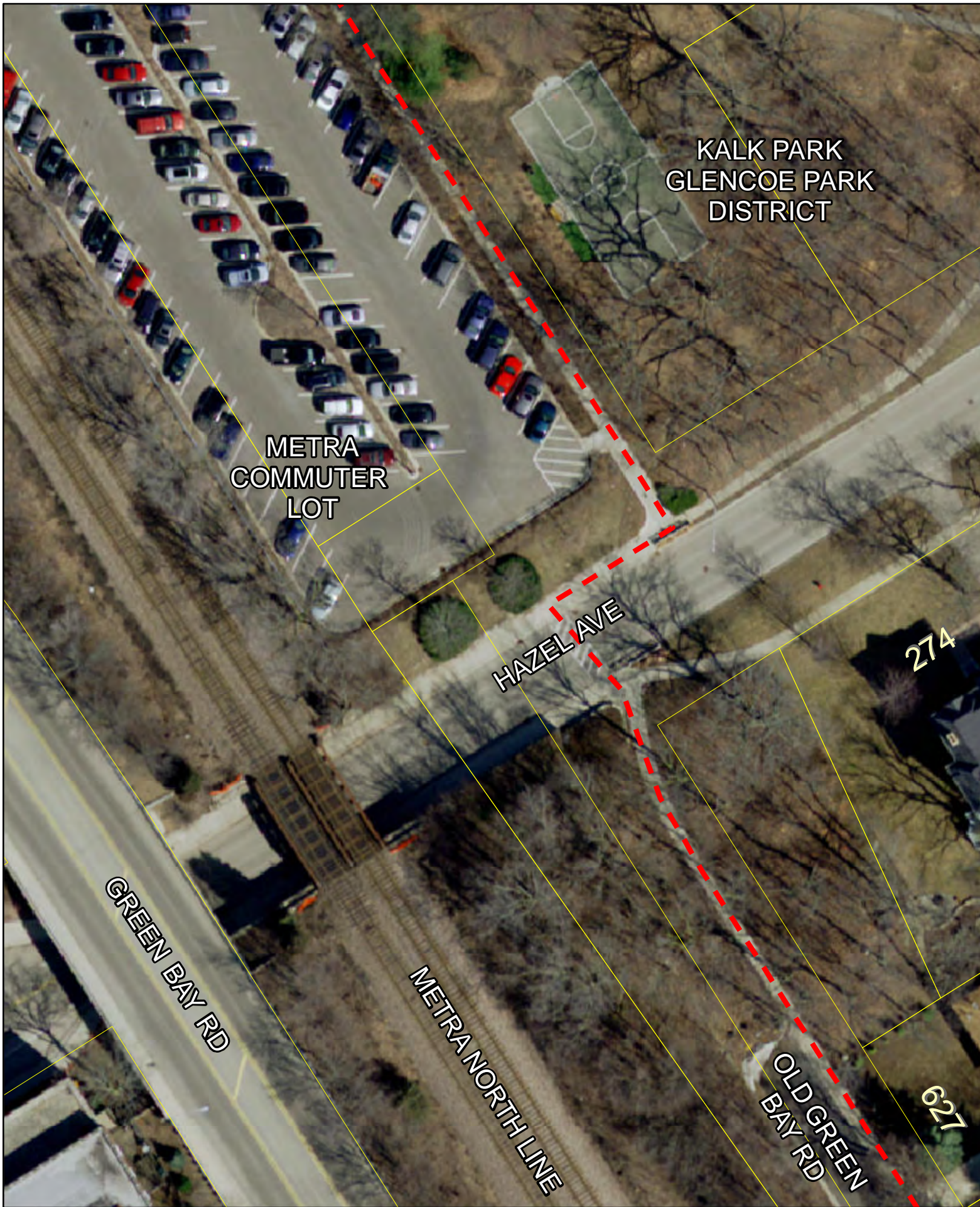
In 2017, the Village contracted with Toole Design Group to study the trail crossing at Hazel Avenue. At this crossing location there are conflicts for pedestrians and cyclists due to the offset alignment, sight distance restrictions and vehicle traffic on Hazel Avenue. The 30% conceptual design plans (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. **This project was scheduled for Stub Year 2020 but was deferred.**

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.

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





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

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

⁽¹⁾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.

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



CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

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

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





CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

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

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

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



CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

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

PROJECT SUMMARY**Asset Description:**

The Sidewalk Tractor Unit #54 is one of three pieces of equipment 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. As mentioned above, efficient 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

Project Name:	Sanitary Sewer Improvements – Dell/Longwood Force Main Engineering	Project Type:	Sanitary Sewer
Department:	Public Works	Project Manager:	Civil Engineer
Cost:	\$75,000	Account(s):	100-300-200-80610
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The Village's sanitary sewer system consists of 40 miles of sanitary sewer main, 1,042 manholes and eight lift stations. 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:

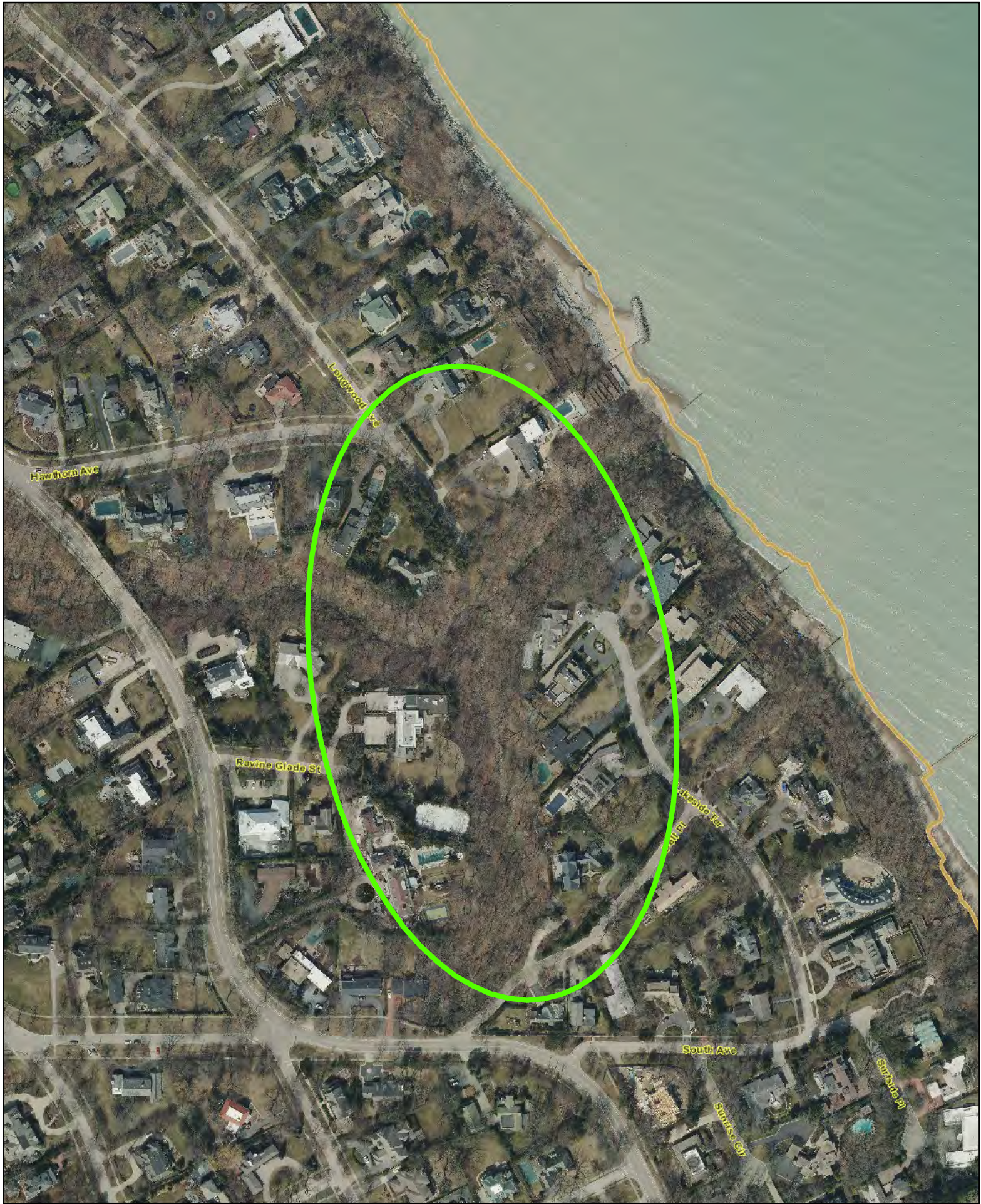
A comprehensive engineering review and analysis of the sanitary sewer tributary area to the Longwood Avenue lift station will include field survey and confirmation of existing conditions and consideration of alternate routes with estimated construction costs; as well as permitting requirements. The final 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

Project Name:	Sanitary Sewer Rehab-IICP (Area 2)	Project Type:	Sanitary Sewer
Department:	Public Works	Project Manager:	Civil Engineer
Cost:	\$325,000	Account(s):	100-300-200-80610
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

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

Replacement Recommendation:

As a requirement of the Metropolitan Water Reclamation District (MWRD) mandated Infiltration/Inflow Control Program (IICP) to eliminate inflow and infiltration (I/I) from the sanitary sewer system, the Village retained an engineering consultant in Fiscal Year 2018 to 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

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

PROJECT SUMMARY

Asset Description:

The Village maintains over 73 miles of public sidewalk throughout the community. Each year, the Village 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.

**Replacement Recommendation:**

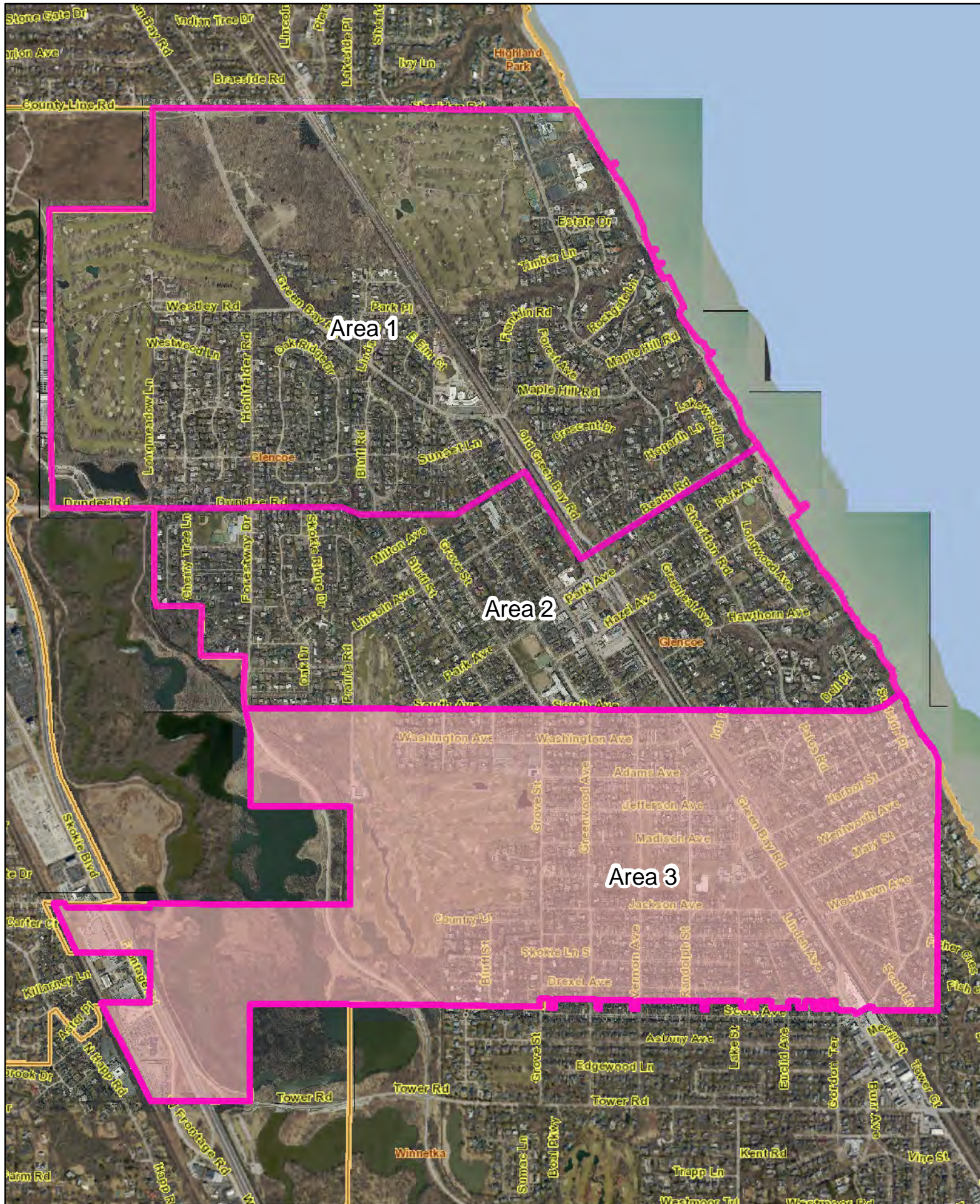
The residential sidewalk replacement program in the Village is managed through dividing the sidewalk system into three zones with each zone inspected on a three-year cycle. Identified sidewalk squares, together with reported hazard locations, comprise an annual targeted replacement program. Replacement 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. **This project was scheduled for Stub Year 2020 but the scope was reduced by 50%.**

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.

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





CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

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

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.

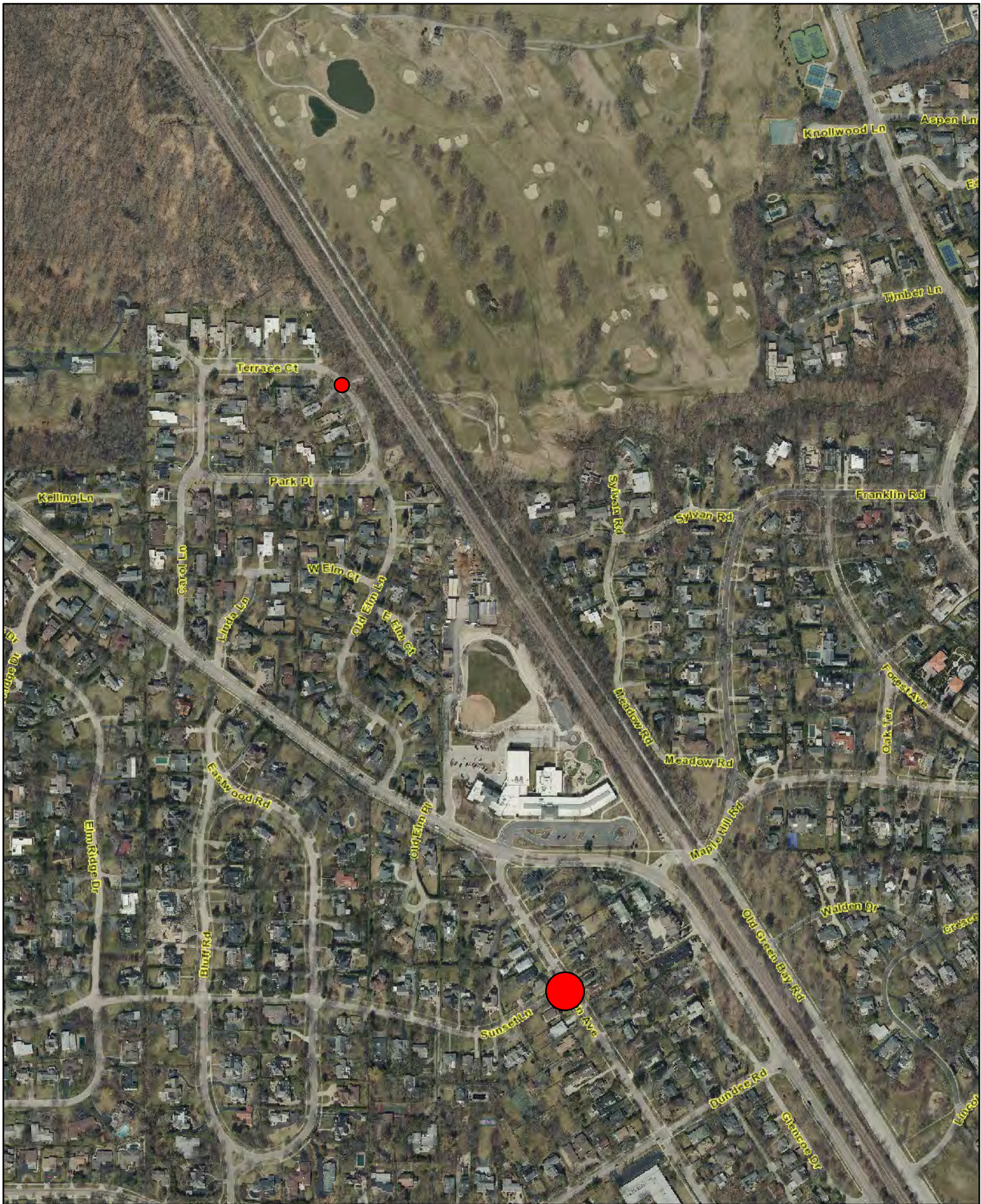
Also included are funds for construction of the Terrace Court storm water pump station designed to relieve private property flooding resulting from tailwater conditions in the Village's storm sewer outfall during extremely heavy rainfall events.

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

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

PROJECT SUMMARY**Asset Description:**

The 2-1/2-ton Public Works dump truck (Unit #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 vehicle is a major component of the primary fleet used in the Village's Snow and Ice Control Program to plow and salt streets on the main arterial routes.

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 originally recommended for replacement in CY 2024 but has been moved up due to accelerated wear and tear as noted above. 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



Project Name:	Sewer Vac Truck – Unit #25	Project Type:	Vehicle
Department:	Public Works	Project Manager:	General Superintendent
Cost:	\$433,000	Account(s):	100-300-200-80405
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Operational Effectiveness	Strategic Goal:	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). **This replacement was originally 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, rodder 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 rodder 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, rodder 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	Impeller 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



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

PROJECT SUMMARY

Asset Description:

The Village maintains over 73 miles of public sidewalk throughout the community. 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.

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. Engineering design for the SRTS infrastructure improvements was completed in 2020. **Construction of the improvements was also scheduled for Stub Year 2020 but was delayed due to State of Illinois grant management timelines.** 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.

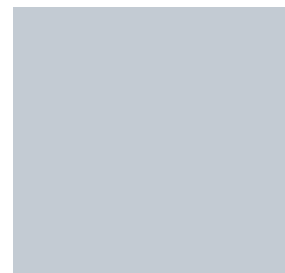
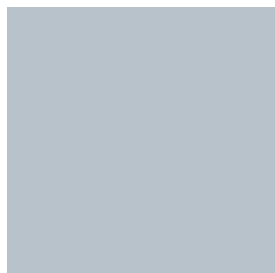
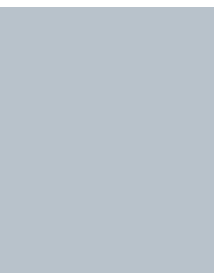
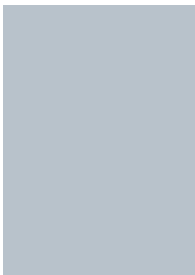
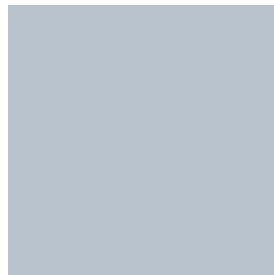
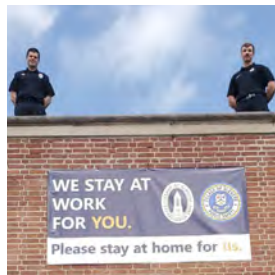
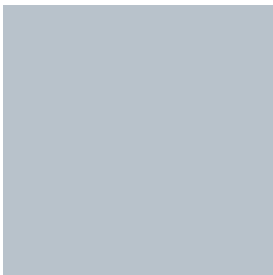
Segment: Targeted crossing, signage and sidewalk improvements as identified in ATP

Replacement of: Pedestrian crossing upgrades

Expected useful life: 25 years



COMMUNITY INVESTMENT PROGRAM **WATER FUND**



CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

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



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.

A significant portion of this project work was scheduled for Stub Year 2020 but was deferred.

Strategic Plan:

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

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



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

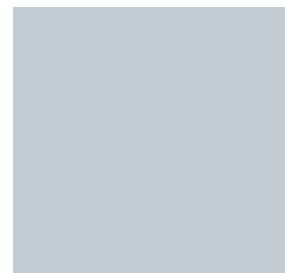
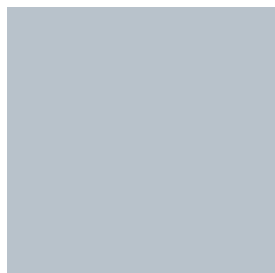
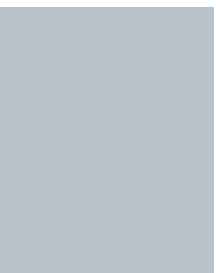
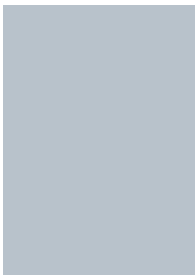
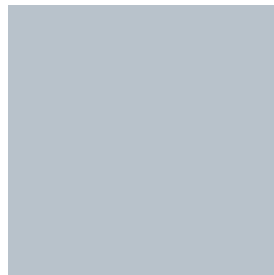
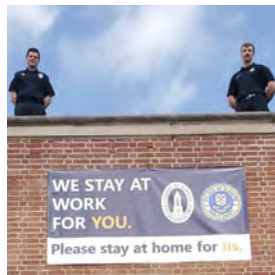
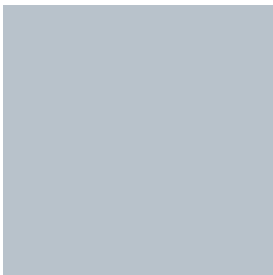
Strategic Plan:

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 CAPITAL FUND



CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

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

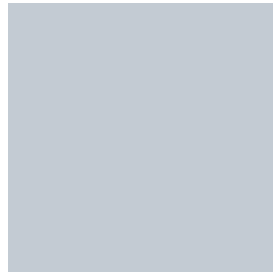
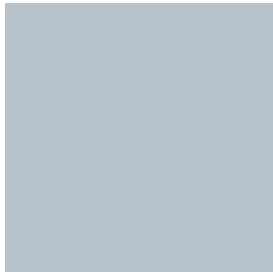
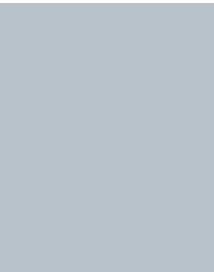
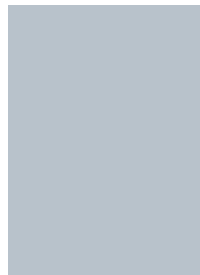
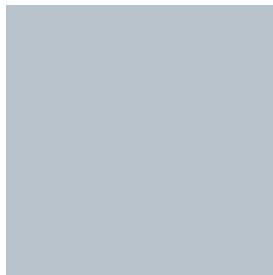
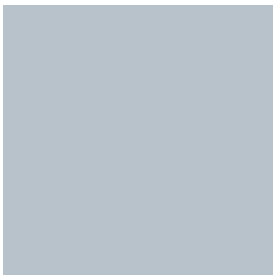
The Downtown Gateway and Wayfinding Signage Improvements Project is an action item directly related to the goal of supporting economic growth through improvements to the Village's built environment in and around the downtown business district and supports the strategic goal of economic development.

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



COMMUNITY INVESTMENT PROGRAM

MOTOR FUEL TAX FUND



CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

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

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. **This project was initially scheduled for Stub Year 2020 but was deferred.**

Strategic Plan:

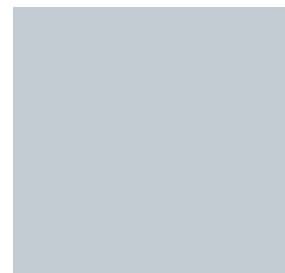
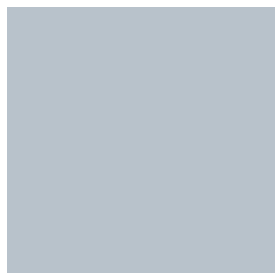
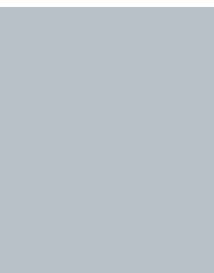
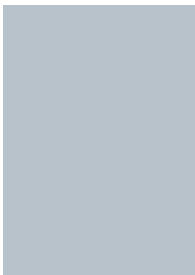
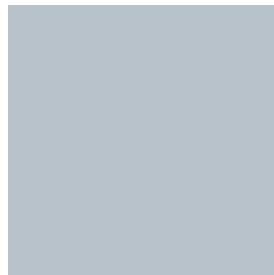
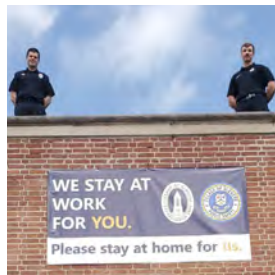
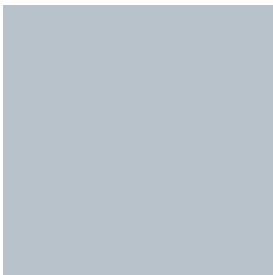
This project is an action item directly related to the goal of employing best practices to deliver high-quality services and maintain infrastructure and supports the strategic priority of infrastructure replacement.

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

GOLF CLUB FUND



CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

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



CALENDAR YEAR 2021 COMMUNITY INVESTMENT PROGRAM

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

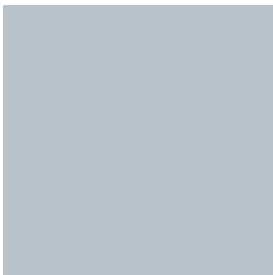
Strategic Plan:

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 with 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.



PAY PLAN AND STAFFING OUTLOOK





PAY PLAN & STAFFING OUTLOOK

PAY PLAN

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

The plan establishes the salary schedule, position titles and position classifications for all employees of the Village, except the Village Manager and positions included in collective bargaining units. The Village Manager is employed by the Village under an employment agreement approved by the Village Board. Collective bargaining agreements are negotiated with the Village's two represented employee groups and set forth salary ranges for bargaining unit positions, approved by the Village Board at the conclusion of the collective bargaining process. The pay plan grants certain authority to the Village Manager but does not obligate the Village Manager to act with regards to compensation of employees.

The Village Manager, as chief administrative officer of the Village, is responsible to the Village Board for the administration and interpretation of the pay plan and shall set salaries for all employees within the limits of the salary ranges established herein. The Village Manager shall apprise the Village Board annually regarding the appropriateness of staff salary levels, taking into consideration cost of living, area employment conditions, level of employee performance and other appropriate factors. The Village Manager authorizes salary adjustments following the consideration of recommendations of department heads, based on each employee's eligibility and qualifications for such salary adjustment. The Village Manager is further authorized to establish and administer an employee evaluation and development program to be used to determine employee job effectiveness, performance and individual employee development. Such a program serves as an important factor in consideration of employee salary adjustments.

SALARY ADMINISTRATION PROCEDURE

Salary Ranges

The pay plan establishes salary ranges that recognize that individual ability and exhibited job performance are the basic considerations of salary administration. The plan also recognizes that it is desirable to provide the opportunity for employees to attain, within a reasonable period following employment, a salary level appropriate to their position and skills exhibited based on their performance.

Original Appointment and Probationary Period

Employees shall normally be appointed at the minimum level of the range authorized for the position. However, employees may be hired at a level higher than the minimum with the express approval of the Village Manager, who has authority to establish initial employment compensation at any salary within the range authorized for the position. New employees may be eligible for a salary increase upon satisfactory completion of a probationary period and recommendation for salary adjustment by their department head. Probationary periods are normally one year; however, the probationary period may be extended if, in the opinion of the department head and Village Manager, an extended period is necessary to fully evaluate the employee for

regular appointment. Appointment as a regular employee bestows no additional rights to the employee. All employees are considered “at will” employees. No employee shall be considered for regular appointment or salary increase if the employee is determined not to satisfactorily perform duties of the position to which the employee is assigned.

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

PLAN ADMINISTRATION

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

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

If funds are authorized by the Village Board, the Village Manager may grant bonuses to eligible employees for outstanding performance.

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

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

PAY PLAN ADJUSTMENTS

Periodically, based upon economic conditions and other factors, the pay plan may be adjusted by the Village Board upon the recommendation of the Village Manager. At the time of such periodic adjustment, all regular, full-time employees will be eligible for salary increase consideration at the newly-assigned salary or any portion thereof dependent upon their performance evaluation, unless a department head, upon formal evaluation of any employee and following consultation with said employee, determines an increase is not in order due to the employee’s failure to perform assigned duties in a satisfactory manner. Such adjustment, when withheld, may be granted by the Village Manager at any later time when the employee’s performance has improved to a satisfactory level.

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

- The relationship between positions of similar responsibility and authority, and of preserving management and supervisory relationships.
- The Village’s competitive position in terms of attracting and retaining employees.
- The Village’s financial ability to adequately compensate employees.

PROMOTIONS

When an employee is transferred or promoted from one position or salary grade to another position or salary grade, the employee's salary may be adjusted by the Village Manager. Such salary will be at an increment commensurate with the employee's knowledge, skills and abilities to perform new duties. In the case of promotions, the Village Manager may authorize a salary increase within the new salary grade that reflects the employee's increased duties and responsibilities.

RECLASSIFICATIONS

A position may be assigned to a different salary range to properly reflect the position's duties and responsibilities. The Village Manager has the authority (consistent with applicable law) to reassign and place an employee in a salary grade commensurate with the position.

ADDITIONAL DUTY PAY

The Village Manager shall have the authority to assign additional duty responsibilities, on a temporary or permanent basis, to regular employees which will be special or collateral assignments in addition to the employee's regular position. Employees assigned an additional duty position shall be eligible, upon authorization by the Village Manager, for salary adjustments up to \$2,000 per month. The salary adjustments shall be in effect for the period of time designated by the Village Manager.

The standards for awarding additional duty pay are:

- The additional duties must represent skills not normally associated with the position, as determined by the Village Manager.
- The employee must perform duties not normally assigned to their position, and the additional duties must represent at least 40% of the employee's time or represent significant off-duty preparation time.
- The employee must act as a working leader for a group of three or more employees for 60% of the employee's time, which must include assigning personnel, directing personnel and being held accountable for the group.
- The additional duties must represent assigned managerial responsibilities as either an "acting" position or in a supervisory position.

ADDITIONAL MERIT PAY

The Village Manager shall have the authority to establish an additional merit pay policy for review and approval of the Village Board if deemed necessary or desirable.

TEMPORARY EMPLOYEES

Certain job functions are only required on a temporary or seasonal basis. Such positions are not classified in the pay plan and are authorized to be filled and paid in accordance with established salary levels, as approved by the Village Manager.

Temporary Position	Non-Regular Employee Hourly Pay Range	
	Minimum	Maximum
Administrative Intern	\$11.00	\$17.23
Engineering Intern	\$11.00	\$17.23
Office Clerk	\$11.00	\$22.08
Secretary	\$11.00	\$27.60
Seasonal Laborer	\$11.00	\$22.00
Paid On Call Firefighter	\$15.00	\$20.00
Paid On Call Firefighter/Paramedic	\$20.00	\$25.00

STAFFING OUTLOOK

Annually, the Village Manager's Office reviews the Village's staffing to ensure that staffing levels remain commensurate with required responsibilities. In order to complete this analysis, each department submits a report to address their assessment of staffing levels and personnel resource needs. Although evaluation of staffing needs is not limited to the annual budget process, the Village Manager's Office analyzes each department's individual needs, organization-wide goals and needs and anticipated future service delivery needs to develop this annual personnel report for the Village Board in conjunction with the budget development process.

This analysis is driven by the principle that the Village organization must be staffed in such a manner that the Village is equipped to deliver high-quality municipal services in an efficient manner. In order to achieve optimal staffing, the Village's leadership team evaluates not only staffing levels but also succession planning and training needs, service delivery methods (including shared services, outsourcing or other methods), balance of staff workloads and sufficient redundancy for continuity of operations in the event of a sudden staffing change or emergency situation, developing and maintaining a culture of continuous improvement and alignment of individual staff responsibilities with the Village's Strategic Vision and Strategic Plan.

In Calendar Year 2021 two full-time positions that are currently vacant (one Maintenance Equipment Operator and one Public Safety Officer) are planned to remain vacant until at least July 2021. In the Public Works Department, one additional full-time Water Plant Operator is budgeted as a succession planning measure in advance of the eventual retirement of up to two Water Plant Operators. Due to the specialized nature of this position, the temporary over-hiring of one Water Plant Operator allows for ample training and minimizes the potential for operational disruptions by avoiding a lag in filling a position that becomes vacant. A vacant full-time Community Engagement Analyst position in the Village Manager's Office is eliminated in the Calendar Year 2021 Budget. In Calendar Year 2021 and in future years, a common theme among all departments is thorough workforce planning, both to meet changing operational demands and to ensure continuity of operations following staff attrition (namely, retirements). Each department is carefully reviewing its current and anticipated future structure and staffing composition to meet the changing needs of the community and is challenging itself to evaluate a wide variety of service delivery methods and staffing models. The **Department Summaries** section that follows provides a brief synopsis of each department's operational outlook and workforce planning needs in the next one to five years.

The Calendar Year 2021 Budget does not provide a cost of living adjustment (COLA) for non-bargaining unit positions on January 1 due to the continued uncertainty of revenue impacts of the COVID-19 pandemic. A possible COLA for non-bargaining unit positions may be considered on or around July 1, 2021 based on revenue performance. Contractual obligations for union employees provides a 2.75% COLA (contractually required) for employees in the American Federation of State, County and Municipal Employees (AFSCME) bargaining unit employees. The Fraternal Order of Police (FOP) collective bargaining unit will expire on

February 28, 2021; there is no COLA provisioned in the Calendar Year 2021 as negotiations for a successor agreement have not yet taken place. In Calendar Year 2021, non-bargaining unit employees and FOP bargaining unit employees will contribute 15% toward health and dental insurance premiums and AFSCME bargaining unit employees will contribute 16% toward premiums.

In the last several years, the Village's number of full-time employees has gradually decreased as the Village has changed its service delivery methods for providing 911 dispatch, building inspections and plan review services from insourced to outsourced models.

As noted above, there are no changes to the number of full-time positions budgeted in the Stub Year 2020 Budget. Table 1 below summarizes the recommended number of full-time positions in the Stub Year 2020 Budget.

Table 1: Full-Time Employees

DEPARTMENT AND FUND	FY 2018	FY 2019	FY 2020	SY 2020	CY 2021
Village Manager's Office (General Fund)	5	5	5	5	4
Finance Department (General Fund)	6	6	6	6	6
Golf Club (Golf Club Fund)	6	6	6	6	6
Public Safety – Civilian (General Fund)	6	6	6	6	6
Public Safety – Sworn (General Fund)	36	36	36	36	36 ¹
Public Works (General Fund)	27	30	30	30	30 ¹
Public Works (Garbage Fund)	5	0	0	0	0
Public Works (Water Fund)	11	12	12	12	13 ²
BUDGET TOTAL	102	101	101	101	101

¹Full-time position will be held vacant until at least July 2021

²Temporary over-hiring of one Water Plant Operator as a succession planning measure

In the coming year, staff plans to continue evaluating staffing needs and service delivery methods, particularly as attrition occurs. The department summaries below provide information regarding future workforce planning needs. The Village's Strategic Plan includes an initiative to prepare for long-term staffing needs through continual workforce planning analysis and adapting best recruitment and onboarding practices. In support of this initiative, each department evaluates whether attrition due to retirement is possible by identifying the number of employees who are eligible for retirement. Accordingly, the department summaries include the total number of employees who are, or will become, eligible for retirement in Calendar Year 2021. Eligibility for retirement only indicates that an employee meets the minimum eligibility requirements for retirement in their respective pension program and does not necessarily indicate that a retirement is imminent or anticipated in Calendar Year 2021. It is common for employees to continue working for several years after reaching minimum retirement eligibility qualifications.

COMPENSATION

The Village strives to strike an appropriate balance between providing compensation packages that allow the Village to attract and retain a highly-qualified workforce, and one that is fiscally responsible and sustainable. With these principles in mind, the Village periodically evaluates its compensation packages for internal comparability amongst bargaining unit and non-union employees, as well as external market comparability amongst comparable and neighboring municipalities.

In 2015, the Village completed a comprehensive compensation and classification study that yielded a salary schedule for all non-union positions. After creating the salary schedule, staff surveyed neighboring and

comparable jurisdictions to evaluate market comparability of similar positions. Generally, the Village's salary schedule remains competitive among other area municipalities, and staff does not recommend changing the salary grades assigned to each position. In order to routinely evaluate external market comparability after the 2015 compensation and classification study was completed, staff identified the need to conduct detailed salary surveys every three years. Accordingly, staff conducted a detailed salary survey in Fiscal Year 2019 (calendar year 2018) and found that the Village continues to maintain external comparability. The next detailed salary survey will be conducted in Calendar Year 2021.

While there is not a COLA proposed for non-bargaining unit positions at the start of Calendar Year 2021, staff expects to maintain external comparability with area municipalities and local comparability with other units of government in Glencoe, as many comparable and neighboring municipalities have taken similar measures or deferred implementation of COLAs. The proposed Calendar Year 2021 salary schedule includes the pay range minimums and maximums for non-bargaining unit positions.

DEPARTMENT SUMMARIES

FINANCE DEPARTMENT

The Finance Department work group is comprised of the Finance Director, Assistant Finance Director, Accountant, Financial Analyst, Billing Services Coordinator and Accounts Receivable Coordinator.

Calendar Year 2021 Operational Outlook: The Finance Department will continue to be heavily engaged in configuration and implementation of the Village's new enterprise resource planning (ERP) system, focusing on payroll and timekeeping functionality in 2021. The Finance Department will work with the Public Safety Department to finalize implementation of a new parking management system, implement the new Places for Eating Tax, update financial forecast documents and remain focused on maintaining the highest standards in municipal budgeting, financial management and reporting.

Workforce Planning Needs: Over the next several years, a heavy emphasis will continue in professional development and cross training to support staff in their career development goals, equip staff to continue providing high-quality services to the community and provide operational redundancy within the department.

Retirement Eligibility: During Calendar Year 2021, one employee in the Finance Department will be eligible for retirement.

GOLF CLUB

The Golf Club's staffing varies seasonally, as determined by operational needs. The Golf Club is staffed year-round by the Golf Club General Manager, Head Golf Professional, Assistant Golf Professional, Superintendent, Assistant Superintendent in Training and Mechanic. A compliment of seasonal employees support Golf Club operations, including pro shop, instruction, play and maintenance operations. The Assistant Superintendent in Training position is proposed to be restructure to a Second Assistant Superintendent, in line with succession planning goals for the position.

Calendar Year 2021 Operational Outlook: The Golf Club will remain dedicated to providing a high-quality golf experience at the Golf Club, while working diligently on planning for a new club house. Staff will be engaged with a professional fundraising firm in order to help offset the costs of replacing the current clubhouse through fundraising efforts. Golf CIP projects will be programmed in 2021 and staff anticipates initiating a request for proposals process for catering/restaurant operation services.

Workforce Planning Needs: In Calendar Year 2021, the Assistant Superintendent in Training position is proposed to be restructured to a Second Assistant Superintendent. This position was created as a succession

planning measure and the proposed restructuring further supports succession planning within the Golf Club to include increased supervisory and operational responsibilities. The future construction of a new club house will impact the Golf Club's future staffing and food/beverage contract needs, based on the scope of services that can be provided at the club house. The Golf Club will evaluate its staffing needs in future budget years as plans for a new club house progress.

The Golf Club will continue its practice of adjusting the number of seasonal employees throughout the year to ensure that the Golf Club is adequately staffed to meet its operational needs as the golf season progresses.

Retirement Eligibility: One full-time employees in the Golf Club is eligible for retirement in Calendar Year 2021.

PUBLIC SAFETY DEPARTMENT

The Public Safety Department is staffed by one Director, two Deputy Chiefs, seven Lieutenants and 26 Public Safety Officers (collectively, these positions are referred to as "sworn" positions); as well as three Community Service Officers, two Records Clerks, one Administrative Assistant and a compliment of part-time paid-on-call firefighters (collectively, these positions are referred to as "civilian" positions). Significant changes in the past few years have included outsourcing of fire life safety inspections to the Winnetka Fire Department in 2019, outsourcing (and a shared-funding model with District 35) of crossing guard services during 2018-2019 school year and State-mandated consolidation of emergency dispatch operations to the Village of Glenview in 2017. Currently, one Public Safety Officer position is vacant and is proposed to remain vacant until at least July 1, 2021.

The staffing model for sworn officers (from PSO to Director) was established in the 1960s, following the formation of the combined Public Safety Department, in order to staff 24-hour fire/EMS shifts and police patrol shifts (which were changed from eight-hour shifts to 12-hour shifts in 2008). The department periodically reviews its staffing needs based on call demands. In Fiscal Year 2015, the Village Board approved an increase in the authorizing staffing level from 33 to 36 sworn officers, which the department has determined continues to meet its operational needs.

The Public Safety Department's turnover rate has stabilized, following a three-year period of accelerated retirements (due to a large cohort of officers hired in the late 1980s and early 1990s reaching retirement eligibility) and hiring. The Public Safety Department will conduct an entry-level Public Safety Officer examination process in 2021, to replace the existing Public Safety Officer eligibility list that will expire in the summer of 2021.

Calendar Year 2021 Operational Outlook: The department will remain focused on providing core public safety services to the community and its operations will continue to be impacted by the COVID-19 pandemic. The Public Safety Department will continue a heavy emphasis on training in line with industry trends and service delivery needs; for example, community mental health issues, dementia-friendly focused training, procedural justice, de-escalation, use of force and authority, civil rights and cultural competency remain issues at the forefront of training. The department will emphasize supervisory training to support the continued professional development of the Lieutenants, all of whom have been promoted to the rank since 2015.

The department recognizes that its workload is continuing to change; service calls continue to rise while crime rates remain stable and low, and emergency medical service calls greatly outnumber active fire incidents. The department routinely evaluates its shift staffing needs and equipment needs, and presently, the change in workload will not impact overall staffing needs.

Workforce Planning Needs: In Calendar Year 2021, the department anticipates that one vacant Public Safety Officer position will remain vacant until at least July 1, 2021. All other civilian and sworn ranks in the department are expected to maintain full staffing.

Two recently hired Public Safety Officers are working toward becoming fully cross-trained Public Safety Officers, certified as police officers, firefighters and either emergency medical technicians or paramedics. In calendar year 2020, all in-service training was suspended or cancelled during the earlier phases of the COVID-19 pandemic. Therefore, in Calendar Year 2021, the department expects to schedule mandatory continuing education training that is required to maintain staff certifications and licenses.

One vacant Public Safety Officer position is expected to remain vacant until at least July 1, 2021 and may be filled after a new entry-level Public Safety Officer eligibility list is created. The current eligibility list will expire in June 2021.

Retirement Eligibility: During Calendar Year 2021, seven of 36 sworn members of the department and four out of six civilians will be eligible for retirement. The department continues its succession planning efforts to ensure that sworn staff are prepared to take on new responsibilities as needed when attrition occurs in the future.

PUBLIC WORKS DEPARTMENT

The Public Works Department is divided into two primary areas of operations: maintenance and administration/engineering/community development. The Public Works Director oversees both maintenance and administration/engineering/community development operations. Within maintenance operations, the department is staffed by one General Superintendent, one Water Plant Superintendent, four Supervisors, 21 Maintenance Equipment Operators (MEOs), four Water Plant Operators (WPOs), four Mechanics, one Administrative Assistant and six seasonal employees. Within administration/engineering/community development operations, the department is staffed by one Development Services Manager, one Civil Engineer, one Management Analyst, one Planner, and one Receptionist/Cashier. One MEO position is currently vacant and will be held vacant until at least July 1, 2021, and the vacant Administrative Assistant position is expected to be filled in early 2021. The Civil Engineer position is proposed to be retitled to Village Engineer (no salary grade change is proposed).

Calendar Year 2021 Operational Outlook: The department will be heavily engaged in CIP projects and completion of the comprehensive water meter replacement program. Additionally, the department expects to work with the developers of the Forest Edge subdivision project as it progresses toward the building permit and construction process.

As ERP implementation continues, the department anticipates supporting implementation and utilization of new financial functionality for inventory and project accounting and may begin preliminary configuration work for the community development module of the ERP, pending development of that module's project schedule.

The Public Works Department will continue its data collection and analysis efforts in efforts to enable more data-driven decision making in planning the department's operations and in support of a Strategic Plan initiative to develop and continually report on a set of key performance indicators. The department will also focus on digitizing many of its community development records to streamline records storage and retrieval processes.

Workforce Planning Needs: The Public Works Department is engaging in succession planning and service delivery evaluation in anticipation of retirements that may occur in the next several years. To that end, the Calendar Year 2021 Budget includes one additional full-time WPO before two retirements that are anticipated in the next one to two years occurs. Due to the specialized nature of the WPO position and the limited field of

potential candidates, temporarily over-hiring one WPO provides the opportunity for a new operator to receive training and mitigates the possibility of operational disruptions due to the lag between a retirement and the hiring and training of a new operator. The Calendar Year 2021 Budget also includes a request to reclassify one existing MEO position in the Sewer Division to a Mechanic, to better align staffing with operational needs, particularly maintaining the eight sanitary sewer lift stations in the Village's system.

In the operations division, the department will continue its emphasis on leadership and supervision training among the Supervisors, as well as project management, technology and technical/operational training. The department will continue utilizing the Crew Leader role that is authorized by the AFSCME collective bargaining agreement. Originally implemented three years ago, the Crew Leader role is intended to provide opportunities for front-line employees to gain technical and leadership experience to support professional development and succession planning within the department. Employees assigned to serve as Crew Leaders support Supervisors in overseeing field work and receive a modest pay stipend for hours worked in that assignment. The seasonal maintenance employee program continues to support the department's succession planning efforts, with several of the department's most recent MEO hires coming from the seasonal employee program.

Retirement Eligibility: The Public Works Department may experience substantial retirement activity in the next one to five years – eight of 28 front-line operations employees (MEOs, WPOs and Mechanics) and four of 13 administrative and supervisory positions are eligible to retire.

VILLAGE MANAGER'S OFFICE

The Village Manager's Office (VMO) is staffed by the Village Manager, one Assistant Village Manager, one Management Analyst/Deputy Village Clerk and one Information Technology (IT) Coordinator. The Village utilizes part-time supplemental IT staffing services from an outsourced vendor. The Calendar Year 2021 Budget includes a proposed restructuring of the Management Analyst/Deputy Village Clerk to Assistant to the Village Manager (movement from salary Grade 4 to Grade 5). The vacant Community Engagement Analyst position has been removed from the Calendar Year 2021 Budget and a part-time, graduate-level Administrative Intern position is provisioned in the budget to provide short-term support for special projects and routine assignments.

Calendar Year 2021 Operational Outlook: The VMO will be heavily engaged in adapting the Village's response to the COVID-19 pandemic, administering the Village's Strategic Plan and organization-wide projects, including implementation of the ERP and Community Investment Program projects. Additionally, the VMO will continue to be engaged in supporting special projects, intergovernmental outreach and legislative efforts of the Village, as well as core functions of Village Clerk, legal, public communications, human resource management, information technology and interactions with the business community.

Workforce Planning Needs: The VMO will lead and/or facilitate training to support workforce development throughout the Village in technology and human resources/legal compliance, as well as customer service. Likewise, the VMO will provide support to all departments in the ongoing evaluation of operational and staffing needs throughout the Village.

Retirement Eligibility: During Calendar Year 2021, one employee in the Village Manager's Office will be eligible for retirement.

FUTURE ANALYSIS AND CONCLUSION

As the COVID-19 pandemic progresses, the Village's operations will be carefully monitored and managed to ensure continuity of critical municipal services. Calendar Year 2021 will mark the end of the existing Strategic

Plan and it is expected that a new Strategic Plan will be created to further guide the Village's operations, and therefore, workforce planning needs. The Village regularly evaluates operational and staffing needs in order to ensure the Village's workforce is ready and equipped to provide high-quality, efficient municipal services to the community, and the Village continues to take steps in support of attracting, retaining and developing an innovative, high-performing and diverse workforce. Each department is engaged in succession planning initiatives to plan for future attrition and ensure that the Village staff are prepared to step into new roles and responsibilities when needed. The Village's collective emphasis on training and professional development is reiterated in each department, with funds allocated in the Calendar Year 2021 Budget for this purpose.

As part of the current Strategic Plan goal related to attracting and retaining a highly-qualified workforce and being an employer of choice, the Village began work toward analyzing compensation structures and benefit programs to support this goal, as well as the Village's strategic priority of financial sustainability. In Stub Year 2020, a merit bonus program was implemented to place greater emphasis on high performance and substantial work began on developing merit pay programs, though the development was temporarily suspended as staff resources were shifted to responding to the COVID-19 pandemic. Similarly, work began on developing fringe benefit programs that are meaningful to employees and designed to aid in recruitment and retention, including a family care leave pilot program, a telecommuting pilot program and flexible work arrangement pilot program. While each of these pilot programs were developed prior to the start of the COVID-19 pandemic, the family care leave and flexible work arrangement programs were not implemented due to staff resources shifting to responding to the COVID-19 pandemic. In Calendar Year 2021, staff will prioritize finalization and implementation of a merit pay program, family care leave program and flexible work arrangement program. In response to the COVID-19 pandemic, the Village implemented a telecommuting program to allow eligible employees to work remotely while Village Hall was temporarily closed to the public and continued as the Village operated Village Hall with limited onsite staffing. While the COVID-19 pandemic continues, it is expected that some telecommuting arrangements will continue to limit onsite staff. On a going forward basis, it is expected that partial telecommuting arrangements will be offered to eligible positions as a workplace flexibility measure.

Calendar Year 2021 Classification Schedule and Salary Ranges

Positions listed alphabetically by grade.

Grade	FLSA Status	Position	Minimum	Maximum
Grade 10			\$130,678	\$182,949
	Exempt	Finance Director		
	Exempt	Golf Club General Manager		
	Exempt	Public Safety Director		
	Exempt	Public Works Director		
Grade 9			\$108,898	\$152,457
	Exempt	Assistant Village Manager		
	Exempt	Public Safety Deputy Chief		
Grade 8			\$104,387	\$146,142
	Exempt	Development Services Manager		
	Non-Exempt	Lieutenant		
	Exempt	Public Works General Superintendent		
	Exempt	Water Treatment Plant Superintendent		
Grade 7			\$94,897	\$132,856
	Exempt	Assistant Finance Director		
	Exempt	Golf Club Superintendent		
	Exempt	IT Coordinator		
	Non-Exempt	Public Works Supervisor		
Grade 6			\$86,270	\$120,778
Grade 5			\$72,471	\$97,836
	Exempt	Accountant		
	Exempt	Assistant to the Village Manager		
	Exempt	Head Golf Professional		
	Exempt	Village Engineer		
Grade 4			\$65,883	\$88,942
	Exempt	Assistant Golf Professional		
	Exempt	Financial Analyst		
	Exempt	Management Analyst		
	Exempt	Planner		
Grade 3			\$59,894	\$80,857
	Non-Exempt	Accounts Receivable Coordinator		
	Non-Exempt	Administrative Assistant		
	Exempt	Billing Services Coordinator		
	Non-Exempt	Community Service Officer		
Grade 2			\$54,449	\$73,506
	Non-Exempt	Records Clerk		
Grade 1			\$49,499	\$66,824
	Non-Exempt	Receptionist/Cashier		
	Non-Exempt	Second Assistant Superintendent		
Grade G			\$44,549	\$60,142
	Non-Exempt	Golf Club Mechanic		



HISTORY OF AUTHORIZED FULL-TIME POSITIONS

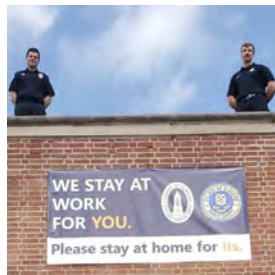
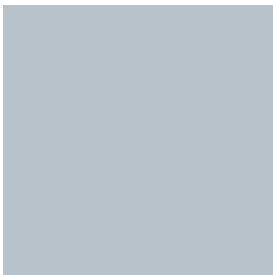
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	SY 2020	CY 2021
VILLAGE MANAGER'S OFFICE										
VILLAGE MANAGER	1	1	1	1	1	1	1	1	1	1
ASSISTANT VILLAGE MANAGER	1	1	1	1	1	1	1	1	1	1
ASSISTANT TO THE MANAGER	0	0	0	0	0	0	1	1	0	1
COMMUNITY ENGAGEMENT ANALYST	0	0	0	0	0	0	0	0	1	0
EXECUTIVE ASSISTANT	1	1	1	1	0	0	0	0	0	0
EXECUTIVE SECRETARY	0	0	0	0	0	0	0	0	0	0
MANAGEMENT ANALYST	0	0	0	1	2	1	0	0	0	0
MANAGEMENT ANALYST/DEPUTY CLERK	0	0	0	0	0	1	1	1	1	0
INFORMATION TECH. COORDINATOR	1	1	1	1	1	1	1	1	1	1
TOTAL	4	4	4	5	5	5	5	5	5	4
FINANCE DEPARTMENT										
FINANCE DIRECTOR	1	1	1	1	1	1	1	1	1	1
ASSISTANT FINANCE DIRECTOR	0	0	0	0	0	0	0	1	1	1
ASSISTANT TO THE FINANCE DIRECTOR	1	1	1	1	1	1	1	0	0	0
ACCOUNTANT	1	1	1	1	1	1	1	1	1	1
PAYROLL/BENEFIT COORDINATOR	1	1	1	1	1	0	0	0	0	0
MANAGEMENT ANALYST	0	0	0	0	0	1	1	1	0	0
FINANCIAL ANALYST	0	0	0	0	0	0	0	0	1	1
BILLING SERVICES COORDINATOR	1	1	1	1	1	1	1	1	1	1
DATA COORDINATOR	0	0	0	0	0	1	1	1	0	0
ACCOUNTS RECEIVABLE COORDINATOR	0	0	0	0	0	0	0	0	1	1
TOTAL	5	5	5	5	5	6	6	6	6	6
GOLF CLUB										
GENERAL MANAGER	1	1	1	1	1	1	1	1	1	1
SUPERINTENDENT	1	1	1	1	1	1	1	1	1	1
ASSISTANT SUPERINTENDENT	1	1	1	1	1	1	0	0	0	0
SECOND ASSISTANT SUPERINTENDENT	0	0	0	0	0	0	0	0	0	1
ASSISTANT SUPERINTENDENT IN TRAINING	0	0	0	0	0	0	0	1	1	0
HEAD GOLF PROFESSIONAL	1	1	1	1	1	1	1	1	1	1
ASSISTANT GOLF PROFESSIONAL	1	1	1	1	1	1	1	1	1	1
MECHANIC	0	0	0	1	1	1	1	1	1	1
TOTAL	5	5	5	6	6	6	5	6	6	6
PUBLIC SAFETY DEPARTMENT										
PUBLIC SAFETY DIRECTOR	1	1	1	1	1	1	1	1	1	1
DEPUTY CHIEF	1	1	1	2	2	2	2	2	2	2
LIEUTENANT	7	7	7	7	7	7	7	7	7	7
OFFICER	24	24	24	26	26	26	26	26	26	26
COMMUNICATIONS OPERATOR	5	5	5	5	5	0	0	0	0	0
COMMUNITY SERVICE OFFICER	2	2	2	2	2	3	3	3	3	3
ADMINISTRATIVE SECRETARY	1	1	0	0	0	0	0	0	0	0
ADMINISTRATIVE ASSISTANT	0	0	1	1	1	1	1	1	1	1
RECORDS CLERK	1	1	1	1	1	2	2	2	2	2
TOTAL	42	42	42	45	45	42	42	42	42	42
PUBLIC WORKS DEPARTMENT										
PUBLIC WORKS DIRECTOR	1	1	1	1	1	1	1	1	1	1
VILLAGE ENGINEER	1	1	1	1	1	0	1	1	0	1
CIVIL ENGINEER	0	0	0	0	0	1	0	0	1	0
BUILDING & ZONING ADMINISTRATOR	1	1	1	1	1	1	0	0	0	0
WATER PLANT SUPERINTENDENT	1	1	1	1	1	1	1	1	1	1



HISTORY OF AUTHORIZED FULL-TIME POSITIONS

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	SY 2020	CY 2021
GENERAL SUPERINTENDENT	1	1	1	1	1	1	1	1	1	1
ASSISTANT TO THE DIRECTOR	0	1	1	1	0	0	0	0	0	0
MANAGEMENT ANALYST	0	0	0	0	1	1	1	1	2	1
COMMUNITY DEVELOPMENT ANALYST	1	0	0	0	0	0	0	0	0	0
COMMUNITY DEVELOPMENT ADMINISTRATOR	0	0	0	0	0	0	1	1	0	0
PLANNING & DEVELOPMENT ADMINSTRATOR	0	1	1	1	1	1	0	0	0	0
DEVELOPMENT SERVICES MANAGER	0	0	0	0	0	0	0	0	1	1
BUILDING INSPECTOR/REVIEWER	1	0	0	0	0	0	0	0	0	0
PUBLIC WORKS SUPERVISOR	4	4	4	4	4	4	4	4	4	4
ADMINISTRATIVE SECRETARY	1	1	0	0	0	0	0	0	0	0
ADMINISTRATIVE ASSISTANT	0	0	1	1	1	1	1	1	0	1
PLANNER	0	0	0	0	0	0	0	0	1	1
OFFICE COORDINATOR	1	1	1	1	1	1	1	1	0	0
RECEPTIONIST/CASHIER	1	1	1	1	1	1	1	1	1	1
MECHANIC	4	4	4	4	4	4	4	4	4	5
MAINTENANCE EQUIPMENT OPERATOR	21	21	21	21	21	21	21	21	21	20
WATER PLANT OPERATOR	4	4	4	4	4	4	4	4	4	5
TOTAL	43	43	43	43	43	43	42	42	42	43
TOTAL FULL-TIME POSITIONS	99	99	99	104	104	102	100	101	101	101

SUPPORTING MATERIALS





BOARDS AND COMMISSIONS

Last updated January 2021

APPOINTED VILLAGE OFFICIALS

Name	Year Appointed	Term Expires
Steven Elrod <i>Village Attorney</i>	2014	May 2021
Philip Kiraly <i>Village Clerk</i>	2013	May 2021
Jordan Lester <i>Deputy Village Clerk</i>	2017	May 2021
Cary Lewandowski <i>Village Marshal</i>	2013	May 2021
David Mau <i>Street Commissioner</i>	1996	May 2021
Nikki Larson <i>Village Treasurer</i>	2018	May 2021
Nikki Larson <i>Village Collector</i>	2018	May 2021
Wayne Addis & Joel Greenberg <i>Village Prosecutor</i>	2015	Continuous Term, Appointed by Village Manager
<i>Parking Adjudicator</i>	Vacant	Vacant

ZONING BOARD OF APPEALS/ZONING COMMISSION

(5-Year Term, 7 Members)

Name	Year Appointed	Term Expires
Howard Roin (Chair)	2009	May 2023
Deborah Carlson	2012	May 2023
Sara Elsasser	2016	May 2021
David Friedman	2009	April 2024
Alex Kaplan	2017	May 2022
Scott Novack	2017	July 2022
John Satter	2015	August 2020
Taylor Baxter <i>Staff Liaison</i>	2019	N/A

PLAN COMMISSION

(4 Year Term, 10 Members)

Name	Year Appointed	Term Expires
Bruce Huvard (Chair) <i>Public-at-Large</i>	2005 Appointed Chair 2019	May 2021
Barbara Miller <i>Village Trustee</i>	2013	May 2021
Greg Turner <i>Public-at-Large</i>	2019	May 2023
John Satter ³ <i>Zoning Board of Appeals</i>	2015	August 2020
Peter Van Vechten ³ <i>Historic Preservation Commission</i>	2007	May 2023
Dev Mukherjee – Ex Officio ¹ <i>School Board</i>	2011	May 2023
Dudley Onderdonk – Ex Officio ¹ <i>Park District</i>	2015	May 2023
Laura Solon – Ex Officio ¹ <i>Library Board</i>	2009	May 2023
Georgia Mihalopoulos <i>Public at Large</i>	2019	May 2021
Jim Thompson <i>Public at Large</i>	2019	May 2021
Taylor Baxter <i>Staff Liaison</i>	2019	N/A

Notes:

1. Ex officio members are president (or designee) of their respective governing boards.
2. At-large members serve until the first day of May following a regular election for the Office of Village President.
3. Chair of the Historic Preservation Commission and Zoning Board of Appeals are automatic appointments coincident with term of HPC or ZBA.

HISTORIC PRESERVATION COMMISSION

(5-Year Term, 5 Members)

Name	Year Appointed	Term Expires
Peter Van Vechten (Chair)	2008 Appointed Chair 2019	May 2023
Diane Schwarzbach	2008	June 2024
Erika Block	2019	June 2024
Mitchell Carell	2019	September 2024
<i>Vacant</i>		
Jordan Lester <i>Staff Liaison</i>	2017	N/A

GLENCOE GOLF CLUB ADVISORY COMMITTEE

(4-Year Term, 5 Members)

Name	Year Appointed	Term Expires
Eva Levy (Chair)	2016	April 2023
Scott Shore	2012	June 2020
Matt Siebert	2017	May 2021
Gerald Wine	2018	August 2022
Michael LaPorte	2018	December 2022
Stella Nanos <i>Staff Liaison</i>	2006	N/A

GLENCOE COMMUNITY RELATIONS FORUM

(3-Year Term, 12 Members)

Name	Year Appointed	Term Expires
Dipti Clark (Chair)	2020	March 2023
Gary Ruben (Trustee)	2020	June 2023
Margot Flanagan	2007	May 2023
Rev. Dwayne Gary	2018	July 2021
Maureen Valvassori	2017	May 2023
Robert Young	2017	May 2023
Martin Elisco	2017	May 2023
Annice Moses	2020	October 2023
Amy Mysel	2020	August 2023
Hilary Scott	2020	October 2023
Sharon Tanner <i>Staff Liaison</i>	2015	N/A

PUBLIC SAFETY COMMISSION

(3-Year Term, 3 Members)

Name	Year Appointed	Term Expires
Amy St. Eve (Chair)	2007	May 2023
Andrew Berlin	2011	December 2020
Daniel Rubinstein	2007	May 2023
Sharon Tanner <i>Staff Liaison</i>	2015	N/A

POLICE PENSION FUND BOARD

(2-Year Term, 5 members)

Name	Year Appointed	Term Expires
Michael Neimark (President)	1998	July 2022
Pete Neville (Secretary)	2007	April 2021
Hubert Dziekan (Trustee)	2019	April 2021
James Franke (Trustee)	2017	April 2021
Eric Birkenstein (Trustee)	2017	April 2021
Nikki Larson <i>Staff Liaison</i>	2018	N/A

FIREFIGHTERS' PENSION FUND BOARD

Representation	Name	Term Expires
President	Philip Kiraly	June 2022
Secretary	Cary Lewandowski	June 2022
Treasurer	Nikki Larson	June 2022
Village President	Lawrence Levin	June 2022
Village Attorney	Steven Elrod	June 2022
Trustee	Vacant	

SUSTAINABILITY TASK FORCE

(3-Year Term, 12 Members)

Name	Year Appointed	Term Expires
Barney Gallagher (Chair)	2017	June 2023
Peter Mulvaney (Trustee)	2016	May 2023
Hall Healy	2016	May 2022
Lisa Fremont	2016	May 2022
Jennifer Varela	2019	May 2022
Dudley Onderdonk	2016	May 2022
Larry Reilly	2017	May 2023
Sandy Culver	2018	December 2021
Linda Lin	2019	October 2019
Helyn Latham	2020	October 2023
Ashley Kain Silver	2019	May 2022
Catherine Procopi (Student) *	2018	December 2021
Megan Olson <i>Staff Liaison</i>	2019	N/A



ADMINISTRATIVE STAFF

Reflecting positions for the Calendar Year Beginning January 1, 2021

Name	Present Position	Year Appointed to:	
		Present Position	Village Staff
Philip Kiraly	Village Manager	2013	2013
Sharon Tanner	Assistant Village Manager	2015	2015
Jordan Lester	Assistant to the Village Manager	2021	2017
Ron Dussard	IT Coordinator	2008	2008
Stella Nanos	Glencoe Golf Club Manager	2006	2006
Nicole Larson	Finance Director	2018	2018
Denise Joseph	Assistant Finance Director	2019	2010
Diane Serpe	Accountant	2016	2016
Margie Ziegler	Financial Analyst	2013	2012
Cary Lewandowski	Public Safety Director	2013	2013
Mary Saikin	Deputy Chief	2017	1997
Richard Weiner	Deputy Chief	2016	1985
Greg Whalen	Lieutenant	2015	2007
Ken Paczosa	Lieutenant	2016	2003
Michael Talend	Lieutenant	2016	2008
Peter Neville	Lieutenant	2016	1995
Matthew Esposito	Lieutenant	2017	2008
Andrew Perley	Lieutenant	2019	2008
Kevin Kulinski	Lieutenant	2019	2001
David Mau	Public Works Director	1996	1990
Taylor Baxter	Development Services Manager	2019	2019
James Tigie	Village Engineer	2021	2019
Megan Olson	Management Analyst	2019	2019
Donald Kirk	General Superintendent	2015	2013
Mark Dooley	Public Works Supervisor	2015	2015
Raymond Irby	Public Works Supervisor	2000	1990
Frank Colletti	Public Works Supervisor	2019	2019
Robert Waring	Public Works Supervisor	2012	1991
Alex Urbanczyk	Water Plant Superintendent	2014	2011

VILLAGE OF GLENCOE TIMELINE

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

VILLAGE OF GLENCOE TIMELINE

1975	Bond referendum passes for sewers, trees
1976	West School closed; inauguration of age-centered schools
1979	Glencoe Theater, on Vernon Avenue near Hazel Street, closed
1979	North School closed; changeover to Glencoe Community Center
1982	Public Safety Commission formed
1985	Reproduction restoration of the Frank Lloyd Wright bridge
1987	Bond referendum passes; inaugurates the street resurfacing program
1988	Home rule referendum fails
1989	Historic Preservation Commission formed
1992	Second five-year street program adopted
1992	Village Hall renovated
1993	James Webb, first African-American Village President, elected
1994	Celebration of 125th Anniversary of the Village and 80th anniversary of manager form of government
1996	Comprehensive Plan revised
1997	Public Works Building renovated
1998	Deer management program referendum
2001	Business district updated with new streetscape
2006	Park District Community Center renovation approved by referendum
2008	Bond referendum passes for Village Hall improvements to Public Safety, purchase of a fire engine and improvements to streets and sewers.
2009	Village Court Parking Lot renovated
2011	Public Safety renovated Village Hall cupola repaired and restored
2012	Bond referendum passes Shared Services with Park District Consolidated Community Newsletter between the Village, Park District and School District Library utilizes Village financial system
2013	Village President Larry Levin, elected Public Safety Director Cary Lewandowski appointed Village Manager Philip Kiraly appointed
2014	Writers Theatre groundbreaking Celebration of 100 years of council/manager form of government Greenwood Ave. Basin storm sewer improvements Elm Place Basin storm sewer improvements Village Board authorized a storm water drainage study of five targeted areas that experience severe and recurring flooding. The Study looked at targeted drainage basin areas including Terrace Court, Skokie Ridge, Greenwood Avenue, Madison Avenue and the Hazel Avenue Underpass at Green Bay Road
2015	Green Bay Road resurfacing, new landscape median installed at Tudor Court Sheridan Road resurfacing Bond referenda approved by voters for Village Hall HVAC system, storm sewer improvements, sanitary sewer upgrades, street resurfacing and sidewalk replacement Retired Reserve Fire Engine #30R New Fire Engine #30 in service New recycling contract implemented
2016	Creation of Sustainability Task Force Village Hall HVAC improvements Completion of stormwater improvements in the Skokie Ridge and Terrace Court Basins Intergovernmental agreement with the Village of Glenview for dispatching services approved

VILLAGE OF GLENCOE TIMELINE

2016 cont.	<ul style="list-style-type: none"> Developed and installed supervisory control and data acquisition (SCADA) system for sanitary sewer lift stations Completed comprehensive RFP process and awarded contract for new five-year recycling collection services agreement Implementation of new payroll system and expanded time and attendance functionality implemented with change from semi-monthly payroll to bi-weekly payroll
2017	<ul style="list-style-type: none"> Consolidated 911 dispatch services with the Village of Glenview Completed residential and commercial garbage collection analysis and RFP process, awarded garbage collection franchise agreement and transitioned service provision Conducted emergency cleaning of Water Plant intake Purchased new front-line ambulance Outsourced building plan, fire and life safety review and building inspections following the retirement of a long-serving employee Conducted a comprehensive Village technology needs assessment and enterprise resource planning system RFP process Developed the Sesquicentennial Working Group in advance of the Village's 150th Anniversary Completion of stormwater improvements in the Madison Avenue and Park Avenue Basins
2018	<ul style="list-style-type: none"> Created and adopted a comprehensive three-year Strategic Plan for Fiscal Years 2019-2021 Selected a new enterprise resource planning system and commenced implementation Adopted the Glencoe Active Transportation Plan for future pedestrian and bicycle-related infrastructure improvements Commenced the Village's year-long, 150th Anniversary celebration Completed significant ravine outfall improvements at four locations Rehabilitated sanitary sewers to comply with new inflow and infiltration regulations Finance Director/Village Treasurer Nikki Larson appointed
2019	<ul style="list-style-type: none"> Planned and executed the Village's sesquicentennial celebration, including one-time special events and enhancements to the annual Fourth of July and Light the Lights celebration Awarded a \$125,000 Safe Routes to School grant with School District 35 to fund sidewalk/crosswalk improvements at 10 intersections near Glencoe schools Commenced comprehensive review of the proposed subdivision and redevelopment of 1801 Green Bay Road Conducted 2019 Community Survey with 99% of households rating Glencoe as an excellent or good place to live Implemented a new financial software for accounting, accounts payable, purchasing and cash receipting as part of the Village-wide ERP system Completed Phase I and initiated Phase II security upgrades to Village-owned spaces Completed water main replacements at two locations
2020	<ul style="list-style-type: none"> Planned and executed the Village and Glencoe Golf Club's response to the ongoing COVID-19 pandemic, including the transition of a significant portion of the Village's workforce to fully remote operations for over three months Continued comprehensive review of the approved subdivision and redevelopment of 1801 Green Bay Road (Forest Edge Subdivision) Commenced the Village's 2020 Water Meter Replacement Program and completed \$3 million in alternate revenue bond financing for water infrastructure projects Completed Phase II security upgrades to Village-owned spaces Partnered with the Historic Preservation Commission, Glencoe Historical Society, Glencoe Park District and private property owners to explore non-demolition options for the Frank Lloyd Wright-designed Sherman Booth Cottage, ultimately resulting in the relocation of the Cottage within the Ravine Bluffs subdivision to Glencoe Park District Park 7n Researched and presented information to the Village Board regarding the Village's financial and regulatory authority as a non-home rule municipality Continued implementation of a new financial software for accounting, accounts payable, purchasing and cash receipting as part of the Village-wide ERP system

VILLAGE OF GLENCOE TIMELINE

2020 cont. | Surpassed Glencoe Golf Club records for rounds played and installed four permanent cart paths
Refinanced 2016 general obligation bonds to save Glencoe residents approximately \$400,000

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

Additional contributions to timeline made by
Ellen Shubart, Former Village Trustee
Philip Kiraly, Village Manager
David Mau, Public Works Director
Cary Lewandowski, Public Safety Director
Nikki Larson, Finance Director



STATISTICAL DATA

GENERAL

Date of incorporation and adoption of Village Charter	March 29, 1869
Form of Government	Council-Manager
Population	
1970	10,542
1980	9,200
1990	8,499
2000	8,762
2010	8,723
2020	8,919
Area	3.86 square miles
Median Family Income (2018 ACS survey)	\$209,143

Municipal Facilities

Streets and Sewers

Miles of Streets	46
Miles of Sidewalks	70
Miles of Sewer	
Storm	70
Sanitary	40

Water Distribution System

Metered Accounts	3,969
Average Daily Pumpage	1,723,000 gallons (as of 10/31/2020)
Rated Daily Capacity	8,000,000
Miles of Water Main	58
Storage Capacity	2,500,000 gallons
Fire Hydrants	504

MUNICIPAL SERVICES	2018	2019	2020
Ordinances Adopted	16	17	23
Resolutions Adopted	62	75	68
Village Board Meetings	11	11	16
Committee of the Whole	8	12	9
Historic Preservation Commission	15	9	10
Plan Commission	4	9	8
Zoning Commission/Board of Appeals	5	7	13
Public Safety Commission	4	6	1
Community Relations Forum	6	1	11
Golf Advisory Committee	10	11	8
Sustainability Task Force	10	11	10
Sesquicentennial Planning Committee	15	11	-
Police Pension Fund Board	4	7	4
PUBLIC WORKS SERVICES (streets, sewers, forestry)	2018	2019	2020
Streets – Repaired (square feet)	13,755	18,473	35,238
Snowplow Event	10	15	7
Road Salt Event	23	25	11
Sidewalks – Repaired (square feet)	744	408	606
Times Plowed	8	11	2
Sanitary Sewers – Cleaned (linear feet)	300,768	338,785	338,298
Repaired (linear feet)	134	88	60
Storm Sewers – Cleaned (linear feet)	56,046	40,612	30,277

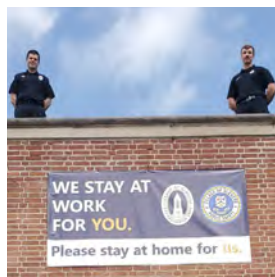
Repaired (linear feet)	38	547	179
	<u>2018</u>	<u>2019</u>	<u>2020</u>
Manholes/Catch Basins -			
Cleaned	1,334	813	565
Repaired	78	102	37
Refuse/Landfill (tons) -	2,483	2,588	2,263
Parkway Trees -			
Trimmed	597	741	872
Removed	386	1,030	125

BUILDING PERMITS	Year	# Issued	Value of Construction
	1996	142	\$ 16,180,646
	1997	143	\$ 26,946,626
	1998	141	\$ 24,382,367
	1999	165	\$ 34,688,014
	2000	140	\$ 40,544,328
	2001	122	\$ 40,987,669
	2002	121	\$ 38,363,914
	2003	121	\$ 53,742,886
	2004	127	\$ 54,470,340
	2005	117	\$ 60,702,645
	2006	107	\$ 42,627,796
	2007	78	\$ 54,122,580
	2008	66	\$ 49,844,974
	2009	38	\$ 11,621,930
	2010	51	\$ 17,091,902
	2011	55	\$ 17,358,109
	2012	48	\$ 17,308,208
	2013	72	\$ 32,503,380
	2014	71	\$ 55,001,875
	2015	63	\$ 33,938,723
	2016	43	\$ 14,664,478
	2017	47	\$ 31,887,557
	2018	49	\$ 21,208,866
	2019	37	\$23,438,264
	2020	41	\$22,996,283

Building permits include new single-family construction, additions or significant accessory structures.

PUBLIC SAFETY SERVICES	2018	2019	2020
Fire/Paramedic Service Calls	1,326	1,408	1,253
Motor Vehicle Accidents	178	186	140
Driving Violations	2,366	2,290	1,060
Local Ordinance Violations	3,469	3,396	1,384
Part I Offenses	73	60	101
Part I Arrests	15	12	9
Part II Offenses	285	253	179
Part II Arrests	142	155	66

GLOSSARY OF BUDGET TERMS





GLOSSARY OF BUDGET TERMS

- A -

Abatement: The reduction of a property tax levy.

Agency Fund: A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments.

Appropriation: An allowable expenditure per Illinois Compiled Statutes, authorized by the Village Board that permits the Village to incur obligations and make expenditures for a specific purpose.

Appropriation Ordinance: The legal spending plan enacted by the Village Board, which lists appropriations for a given fiscal year.

- B -

Basis of Accounting: A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual, or the accrual method.

Budget: The financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services. The term “Adopted Budget” refers to the official budgetary totals authorized by the Board of Trustees.

Budgetary Accounts: Accounts used to record the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Budget Calendar: A schedule of key dates that the Village follows in preparation and adoption of the budget.

- C -

Capital Expense: Any item or project costing over \$10,000. Included as capital expenses are expenditures for land, building improvements, equipment, vehicles, machines or software that result in an addition to fixed assets. Capital expenses are not separated from the overall budget and are reflected in individual department budget requests.

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

Charges for Service: User charges for services provided by the Village to those specifically benefiting from those services.

Community Investment Program (CIP): A plan for major capital expenditures incurred annually and over a 10-year period.

- D -

Debt Limit: Legally established limit for the issuance of debt, based on a percentage of base year Equalized Assessed Value (EAV) of property within Village limits. Issuance of bonds in excess of the debt limit requires voter approval.

Debt Margin: The difference of the legal debt limit and total outstanding obligations.

Debt Services Fund: This fund is a governmental fund that exists for the purpose of retiring general obligation and other debt incurred to finance various capital improvements.

Depreciation: A portion of the cost of a capital asset charged as an expense during a particular period, reflecting expiration in the asset's service life.

- E -

Encumbrance: Restricting or reserving funds for a specific expenditure. The most common example of an encumbrance is the issuance of a purchase order which reflects that funds are reserved for an expenditure.

Enterprise Fund: A fund for programs that provide a fee-based good or service to the public, for example, public utilities. The collection of fee-based revenues generally allows the fund to be self-sustaining.

Equalized Assessed Valuation (EAV): "The assessed valuation multiplied by the equalization factor." (*Source: Cook County Assessor's Office*). The EAV represents a portion of the market value of a property that is used for property tax assessment.

Equalization Factor: "A factor determined by the Illinois Department of Revenue each year to ensure an equal assessment among all 102 counties in the state. State statute requires that the aggregate value of assessments within each county much be equalized at 33 1/3% of the estimated Fair Market Value of real property in the county." (*Source: Cook County Assessor's Office*)

Expenditure: An expense or spending associated with a specific project, service or purchase in a governmental fund.

Expense: Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

- F -

Federal Insurance Contributions Act (FICA): This act allows for the collection of social security taxes. FICA is comprised of social security and Medicare taxes.

Fiscal Policy: The Village's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principals by the Village Board for the planning and programing of government budgets and their funding.

Fiscal Year (FY): A twelve-month period designated as the operating year for an entity. The Village's fiscal year now begins on January 1 and ends December 31. Prior to December 31, 2020, the Village's fiscal year started on March 1 and ended on February 28 (or February 29 in leap years).

Fund: A separate accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.

Fund Balance: The difference between the assets and liabilities of the fund.

- G -

General Fund: The general fund is a governmental fund that accounts for all revenues and expenditures of the Village, which are not accounted for in any other fund. This is an operating fund from which most of the current operations of the Village are financed.

Generally Accepted Accounting Principles (GAAP): Refers to the standard framework of guidelines for financial accounting used in any given jurisdiction, generally known as accounting standards or standard accounting practice.

General Obligation Bond (G.O. Bond): A long-term security that is issued to provide funding for a project, and where the general taxing power of the Village is guaranteed to pay both the principal and interest associated with the underlying debt instrument.

Governmental Accounting Standards Board (GASB): The GASB is an independent organization that establishes and improves standards of accounting and financial reporting for municipal entities. GASB is the source of generally accepted accounting principles (GAAP) used by state and local governments.

Government Finance Officers Association (GFOA): The GFOA is an independent organization whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking and leadership.

- I -

Illinois Municipal Retirement Fund (IMRF): This retirement fund, established under statutes adopted by the Illinois General Assembly, provides employees of local governments and school districts in Illinois with a system for the payment of retirement annuities, disability and death benefits.

Intergovernmental Risk Management Agency (IRMA): A municipal risk management pool providing insurance coverage to over 70 government agencies in Illinois to address risks and share education tools to help members decrease property, casualty and workers' compensation claims and losses.

IRMA Excess Surplus: The IRMA Excess Surplus fund is an account held by IRMA on behalf of the Village which is credited for deductibles paid in excess of property, casualty and workers' compensation claims filed.

Infrastructure: The basic installations and facilities on which the continuance and growth of a community depends. Examples of this include sewer and water systems, roadways, communications systems and public buildings.

Inter-Fund Transfer: A planned movement of money between funds to offset expenses incurred in the receiving fund due to the operation of the spending fund; sometimes referred to as "overhead transfer."

- L -

Letter of Transmittal: An introduction to the budget. The letter provides the Village Board and the public with a general summary of the most important aspects of the budget.

Levy: The imposition and collection of a tax.

Line-Item Budget: A form of budget, which allocates money for expenditures to specific items or objects of cost.

Financial Plan: A long term spending plan that projects revenues, capital needs and expenditures in future years. The goal of the plan is to balance current needs verse long-term future needs. This plan is updated annually and assists in the preparation of the budget and prioritization of expenditures.

- M -

Motor Fuel Tax (MFT): The MFT Fund receives and allocates funds provided by the State of Illinois, which generates revenue through a tax on fuel sales. The tax is then distributed to municipalities throughout Illinois on a per capita basis. The Village of Glencoe's use of MFT Fund revenue is restricted to the maintenance of streets and support of the ongoing maintenance of the street resurfacing program.

- O -

Operating Expense: Any item not defined as a capital expense. Operating expenses typically occur annually. While some operating expenses cost more than \$10,000, the Village may exclude them from the capital budget because they generally occur every year (e.g. service charges, maintenance costs).

Operating Income (Loss): The value of the difference between normal operating revenues and expenditures for the Village.

Other Expense: This includes operating charges primarily of a fixed charge nature that do not properly classify as personnel services, contractual services, commodities, capital outlay or capital improvements.

- P -

Personnel Services: Expenditures directly attributed to Village employees, including salaries, overtime, health insurance and other forms of compensation.

- R -

Revenues: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

- S -

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Solid Waste Agency of Northern Cook County (SWANCC): A joint municipal action agency with 23 member communities, which provides residents with waste management services including disposal and recycling options for special materials that are not collected through regular curbside garbage and recycling collection.

Stub Year (SY): A transition period when changing fiscal years. The Village's Stub Year budget consists of 10 months to facilitate the transition to a calendar year end from a February 28 year end. The first calendar year fiscal year will commence on January 1, 2021.

Surplus: Surplus is more than or in excess of what is needed or required.

- T -

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Year: Tax year pertains to the fiscal year in which the taxes are assessed and collected, but not distributed.

- W -

Water Fund: The Water Fund is an enterprise fund that provides resources for the operation and maintenance of water production and distribution. This fund is designed to be a self-sustaining function that is funded entirely by user charges.