

CALENDAR YEAR

2022



VILLAGE OF GLENCOE DRAFT BUDGET

JANUARY 1 – DECEMBER 31, 2022

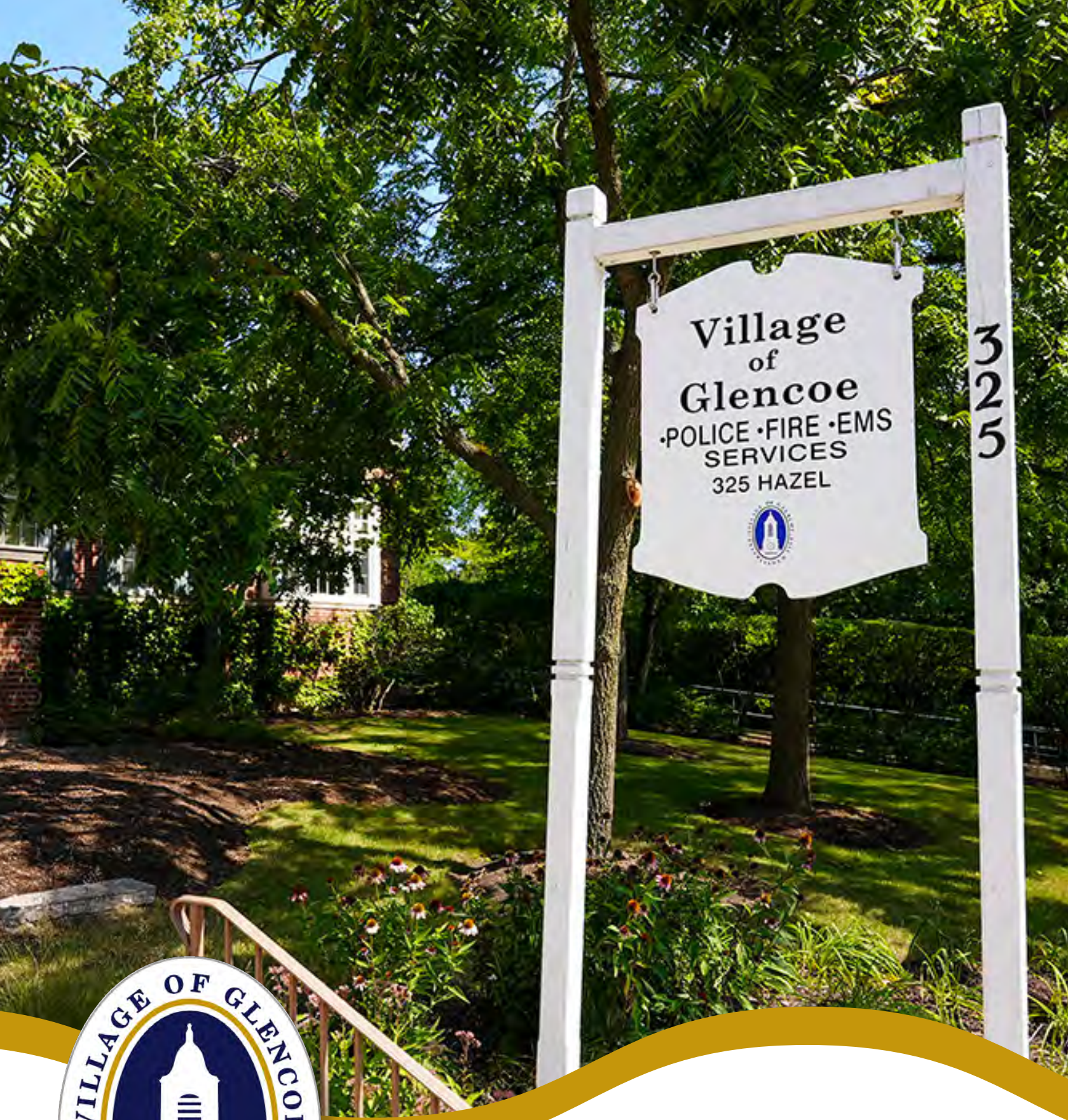


TABLE OF CONTENTS

SECTION	PAGE
A-1 – Budget Transmittal Message	2
B – Introductory Documents	
B-1 Budget Guide	6
B-2 CY 2022 Budget Development Calendar	11
B-3 Village Organizational Chart	12
B-4 Village Leadership	13
B-5 Community Background	14
C – Strategic Plan Update	
C-1 Strategic Plan Update	18
D – Financial Forecast and Revenue Scenarios	
D-1 Financial Forecast Executive Summary	34
D-2 Financial Forecast Attachments	48
E – Financial Policies	
E-1 Major Financial Policy	53
F – Fee and Fine Schedule Analysis	
F-1 Fee and Fine Schedule Analysis	65
F-2 Fee and Fine Schedule	68
G – Budget Summary	
G-1 Operating Statements	74
G-2 Revenue Distribution by Fund	75
G-3 Revenue Detail by Category	76
G-4 Expenditure Distribution by Fund	77
G-5 Expenditure Detail by Category	78
G-6 Revenue and Expenditure Summary	79
G-7 History of Adopted Budgets	80
G-8 Comparison of Revenues and Expenditures for All Funds	81

H – General Fund Revenue	
H-1 General Fund Revenue	83
I – Department Budget Detail	
I-1 Finance Department Narrative	87
I-2 Finance Department Expenditures	95
I-3 Public Safety Department Narrative	96
I-4 Public Safety Department Expenditures	110
I-5 Public Works Department Narrative	111
I-6 Public Works Department Expenditures	127
I-7 Village Manager’s Office Narrative	129
I-8 Village Manager’s Office Expenditures	141
J – Golf Fund	
J-1 Golf Fund Narrative	143
J-2 Golf Fund Expenditures	154
K – Water Fund	
K-1 Water Fund Narrative	157
K-2 Water Fund Expenditures	167
L – Motor Fuel Tax Fund	
L-1 Motor Fuel Tax Fund Narrative	170
L-2 Motor Fuel Tax Fund Expenditures	173
M – Debt Service Fund	
M-1 Debt Service Fund Narrative	175
M-2 Debt Service Fund Expenditures	179
N – Capital Projects Fund	
N-1 Capital Projects Fund Narrative	181
N-2 Capital Projects Fund Expenditures	183
O – Pension Funds	
O-1 Pension Fund Narrative	185
O-2 Police Pension Fund Expenditures	188
O-3 Fire Pension Fund Expenditures	189
P – Community Investment Program	
P-1 Community Investment Program Overview	191
P-2 10-Year Community Investment Program Schedule	193
P-3 Community Investment Program Calendar Year 2022 Overview	197
P-4 General Fund Narratives	196
P-5 Water Fund Narratives	227

P-6	Golf Fund Narrative	240
P-7	Motor Fuel Tax Fund Narratives	250
P-8	Capital Projects Fund Narrative	254
Q – Pay Plan and Staffing Outlook		
Q-1	Pay Plan and Staffing Outlook Narrative	266
Q-2	Classification Schedule and Salary Ranges	276
Q-3	History of Authorized Full-Time Positions	277
R – Supporting Materials		
R-1	Boards and Commissions Members and Terms	280
R-2	Administrative Staff	285
R-3	Village of Glencoe Timeline	286
R-4	Village of Glencoe Statistical Data	290
S – Glossary of Budget Terms		
S-1	Glossary	295



BUDGET TRANSMITTAL MESSAGE



BUDGET TRANSMITTAL MESSAGE

November 5, 2021

To the Honorable Village President and Board of Trustees,

Attached is a draft plan of expenditures and revenues for the Calendar Year 2022 Budget which begins January 1 and concludes on December 31, 2022. The Village Board is scheduled to review this information at the Finance Committee meetings scheduled on November 16 and 18, 2021. Following Village Board feedback and direction, staff will complete a final budget document for consideration and approval at the December 16, 2021 Village Board meeting.

The Village Board has established a deep commitment to exceptional service delivery as the Village's first priority, and it is staff's belief that this budget preserves and enhances that commitment, while also maintaining a balanced operating budget and the strategic use of fund reserves. The Calendar Year 2022 budget reflects an improving local economy and financial footing and addresses the many needs of our community in a reasonable and considered way. It seeks to use the Village's resources prudently and allocates those resources across a broad spectrum of services and important investments in our community.

Steps taken over the course of the last two fiscal years have established a stronger financial picture for the Village. For many years, the Village has relied heavily on complex projections and modeling tools to educate the budget development process and assist with and monitoring revenues and expenditures during the year. These trusted guidance documents (such as the Village's financial policies), financial plans and forecasts (such as our 10-year Community Improvement Program and monthly Treasurer's Reports and cash flow analyses) have been critical to maintaining the Village's finances through these difficult months. Tied to this, early in the pandemic, the Village Board took quick, decisive action to reduce spending and prop up cash reserves, all while ensuring that services to our constituents were not negatively impacted. We continue to monitor cash flow on a monthly basis and discuss adjustments to spending as necessary with the Finance Committee and Village Board in order to ensure that we understand the economic environment. Our last two budgets reduced overall staffing, constrained spending outside of critical areas (including by delaying expenditures wherever possible), and reprioritized certain capital projects until the Village's revenues stabilized. These actions were necessary and appropriate, and as we look ahead to 2022 and an improving economy, this draft budget returns focus on continued investment in our operations and in our critical infrastructure.

The story of the draft Calendar Year 2022 budget is one of cautious recovery and strong investment in physical infrastructure that improves our residents' quality of life. The experiences of the last two years have challenged our community and our organization in countless ways and remain very much front-of-mind as the staff team developed this draft budget. Despite a bleak outlook as we developed the Calendar Year 2021 budget, our current financial situation is much improved from one year ago. While State-imposed pandemic mitigation factors like mask mandates have been with us in some form or another throughout the year, we have seen our downtown business district become even more vibrant, witnessed a continuing resurgence in our local real estate market, and watched many of our revenue streams improve more than expected. Likewise, with the infusion of resources from the federal government, including the \$1.2 million we will receive as part of the American Recovery Plan Act, we can accelerate investment in our capital investment plans with less impact to our local taxpayers. This tied to available reserves in all of our operating funds, as well as the

successful bond referendum in April 2021 will provide resources for our physical infrastructure investments throughout 2022.

Further, steps taken these past years have resulted in additional positive outcomes: the Village has retained its coveted AAA rating from Standard and Poor's; the Village's fund balance reserve has grown to a more sustainable level; and our residents overwhelmingly continue to trust the Village to prudently invest new property tax dollars approved via referendum into our infrastructure. The Village Board also took important steps in 2021 to fund our statutorily mandated public safety pensions in a prudent and more sustainable way, which is expected to reduce the long-term burden on taxpayers.

Important in the staff's thinking throughout budget development is that there must remain an air of caution in our short-, medium- and long-term financial planning. We are experiencing materials and staffing shortages, both of which have inflated the cost of doing business across the organization. The length, duration and severity of the inflationary pressures we are dealing with are unknown at this time, so we are approaching the coming year with attentiveness to the dynamic environment around us which can significantly impact our financial picture. We believe this budget reflects, as best as possible, accurate estimates of project costs given the pressures the economy is experiencing.

The draft budget is the result of significant steps taken to review, prioritize and adjust all expenditure requests against revenue projections. Our goal is always to limit how much the Village asks of its stakeholders by closely examining program expenditures and diligently seeking alternative sources of funding, such as State or Federal grants. Ultimately, we are seeking to maximize results for our community at the lowest possible cost.

Aside from the use of reserves to fund one-time capital expenses, the General Fund, which is the Village's largest fund and provides resources for nearly all day-to-day operations of the Village, is balanced. Revenues exceed expenditures (less capital where reserves are utilized) in all operating funds.

A few highlights of the draft budget are outlined below.

Summary of Expenditures:

Total expenditures equal \$36,455,275 across the Village's operational funds (which include the General Fund, Water Fund, Golf Club Fund, Motor Fuel Tax Fund [MFT], Capital Projects Fund, Debt Service Fund and Agency Fund). This represents a significant increase from Calendar Year 2021, but the increase is driven primarily by the use of General Obligation and Water Revenue Bond resources as well as General Fund, Water Fund, MFT, Golf and Capital Projects Fund reserves set aside for special projects. The highlights of expenditures include the following:

- After years of significant annual increases, the Village's pension contributions for the Police Pension Fund are budgeted to *remain flat* from Calendar Year 2021 (\$2,524,910). IMRF pension costs are budgeted to decrease by approximately \$90,000.
- Planned and budgeted capital investments for Calendar Year 2022 are the most significant in decades and underscore the Village Board's prudent planning and policy initiative of appropriate reinvestment in our physical infrastructure. A total of \$9,203,800 is planned across the General, Water, Golf, MFT and Capital Projects Funds. Highlights include:
 - Street Resurfacing - \$2,529,000 (*includes \$574,880 in Rebuild Illinois grant funding*)
 - Water Main Replacement - \$1,700,000 (*includes \$850,000 in American Recovery Plan Act (ARPA) grant funding*)
 - Sidewalks/Paths - \$340,000 (*includes \$130,000 in State of Illinois grant funding plus an additional \$220,000 from the Chicago Metropolitan Agency for Planning (CMAA)*)
 - Investments in the Glencoe Golf Club, including installation of netting for the driving range and completion of the multi-year cart path project - \$535,000 (*The Board will also discuss funding options for replacement of the Clubhouse, though resources have not been budgeted*)

- Vehicles and other equipment- \$866,000 *(includes a one-time gift of \$75,000 to be used to offset the cost to replace two Public Safety squads)*
- Purchase of two all-electric vehicles- \$80,000
- Several special projects including Phase 1 of the update to the Village’s 1996 Comprehensive Plan (\$62,500); an update to the Village’s current Strategic Plan (\$10,000); Website Redevelopment (\$10,000) among others that will be highlighted throughout the budget.
- Several changes to staff throughout the organization, including:
 - General Fund:
 - A new Management Analyst in the Public Safety Department
 - Reinstatement of a Communications Manager in the Village Manager’s Office *(position was temporarily removed in Calendar Year 2021)*
 - Convert one Maintenance Equipment Operator position to a Mechanic in the Sewer Division of the Public Works Department
 - Golf Fund:
 - Elevate the Golf 2nd Assistant Superintendent to Assistant Superintendent
 - Water Fund:
 - Continued allocation of resources to over hire in the Water Fund to ensure succession planning in critical operating areas of our water utility *(carry over from Calendar Year 2021)*
- Cost of living increases for non-union employees have been set at 3%; employees governed by collective bargaining agreements will have increases set through negotiations. Health insurance and other benefits costs have slightly *decreased* for 2022

Summary of Revenues:

As presented, overall operational fund revenues total \$28,914,951. The primary revenue drivers include the following:

- In accordance with PTELL, a property tax levy increase of 1.4%, is planned or a total increase of \$239,449
- In line with planned increases to fund necessary capital, financing and operating expenses, an increase of 6.5% in water rates and 3% in sewer rates. These rate increases are the lowest proposed increases in the past five years
- Increase in the General Collection Services Fee of 1.4%
- Increases in Golf Club daily rates by \$1
- Continued performance of sales taxes due to strong community support for our local businesses and enhanced State sharing of sales taxes from online purchases, which has increased by almost 30% from last year’s budget
- Expected receipts of more than \$1.5 million in grant funding to supplement infrastructure investments

The Calendar Year 2022 Budget is outlined in detail in the following pages. Staff will review recommendations to the Board on the necessity, priority and timing of proposed expenditures to guide the formation of a final budget document that will be considered for approval in December. Along with the staff, we look forward to discussing this plan with the Village Board.

Sincerely,



Philip A. Kiraly
Village Manager



Nikki Larson
Finance Director



INTRODUCTORY DOCUMENTS



BUDGET GUIDE

Welcome to the Village of Glencoe’s draft budget for Calendar Year 2022, which will begin January 1, 2022 and continues through December 31, 2022.

This **Budget Guide** has been developed to assist the reader in understanding how the components of the budget document are 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 other source documents), the budget is the single most important policy document considered, deliberated and 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 the Village 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 fund 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 and by design, the largest fund approved annually as part of the budget. 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 critical 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 certain 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, as well as locally through the Village's own motor fuel tax.
- 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 primarily 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 revenue sources. 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 current 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 annually 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 Calendar Year 2021 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 2022 Budget Development Calendar

APRIL		
Action Item	Responsible	Due Date
Establish Draft Calendar Year 2022 Budget Calendar	Village Manager & Finance Department	April 20, 2021

MAY		
Action Item	Responsible	Due Date
Review Calendar Year 2022 Budget Calendar	Finance Committee	May 18, 2021
Establish Calendar Year 2022 Budget Guidelines	Finance Committee, Village Manager, Finance	May 18, 2021
Review Financial Policies	Finance Committee	May 18, 2021
Strategic Plan Review with Staff	Department Heads & Deputies/Assistants	May 24, 2021

JUNE		
Action Item	Responsible	Due Date
Review Actuarial Valuation Reports & Annual Audit	Finance Committee	June 15, 2021
Financial Forecast Assumptions	Finance Committee	June 15, 2021
Review Calendar Year 2022 Budget Calendar	Village Manager's Report - Board Meeting	June 17, 2021
Budget Entry Available	Finance Department	June 23, 2021
Prior Year CIP Listing Provided to Departments	Finance Department	June 23, 2021

JULY		
Action Item	Responsible	Due Date
Finance Personnel Report Due	Finance Department	July 9, 2021
Management Fee Analysis Due	Finance Department	July 9, 2021

AUGUST		
Action Item	Responsible	Due Date
Department Budget Entry and Personnel Reports Due	All Departments	August 27, 2021
Department Entry of Year-End Projections	All Departments	August 27, 2021
Fee Survey Recommendations Due to Finance	All Departments	August 27, 2021

SEPTEMBER		
Action Item	Responsible	Due Date
Department Budget Review (including Personnel) - 1st Round	All Departments	September 28- September 30, 2021
CIP List / Department Request Review- 1st Round	All Departments	September 28- September 30, 2021
Fee Survey and Recommendation Review	All Departments	September 28- September 30, 2021

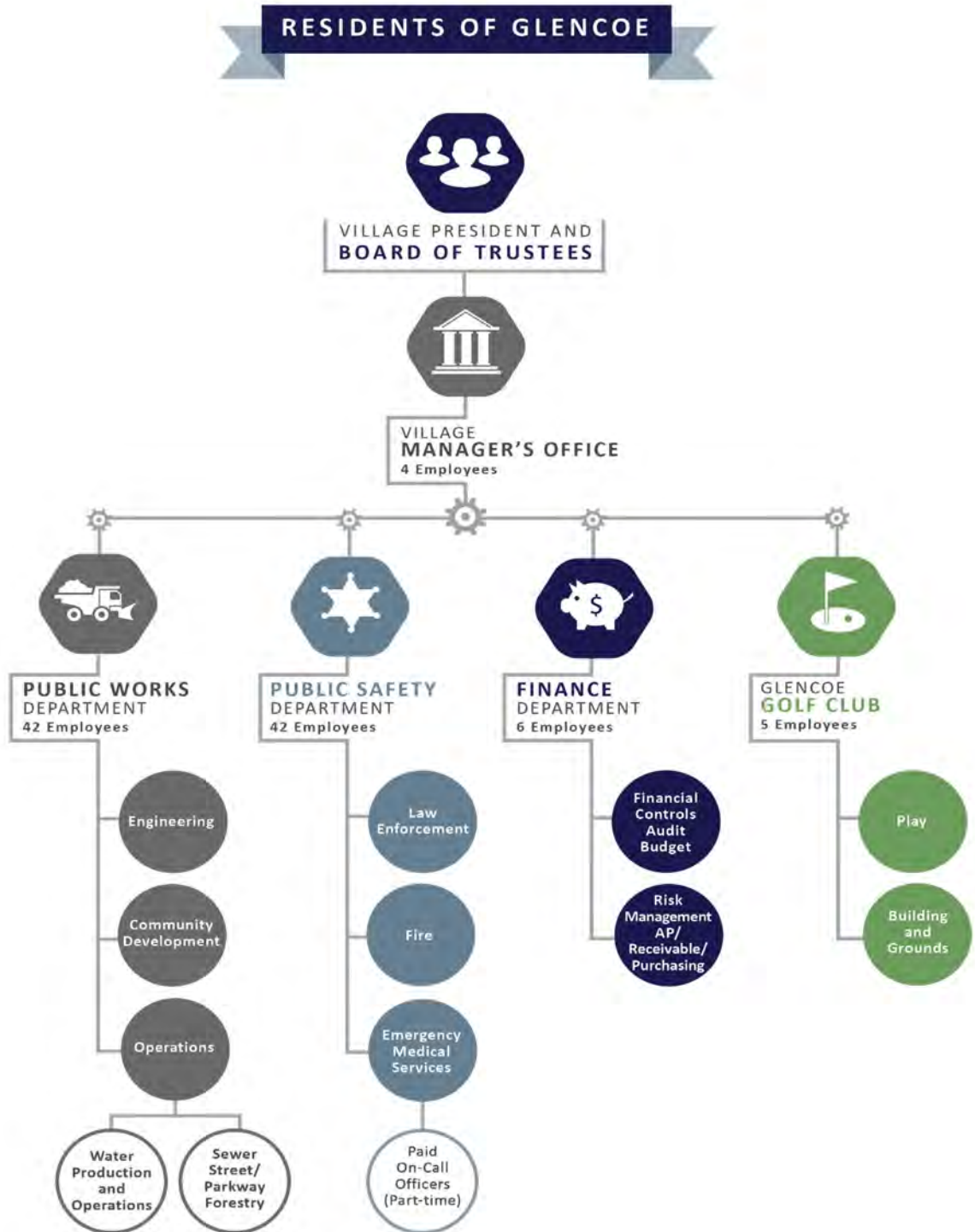
OCTOBER		
Action Item	Responsible	Due Date
Full CIP & Short Version of Dept. Narratives Due to Finance	All Departments	October 12, 2021
CIP& Dept. Narratives Reviewed by Village Manager/Finance	Village Manager/Finance Department	October 25, 2021
Review Financial Forecast	Budget Workshop/All Departments	October 19, 2021
Review Draft Tax Levy	Budget Workshop/Finance Department	October 19, 2021

NOVEMBER		
Action Item	Responsible	Due Date
Draft Budget Document Assembly	Finance Department	November 1-4, 2021
Distribute Draft Budget to Village Board	Finance Department	November 5, 2021
Review Staffing Analysis & Personnel Budget	Budget Workshop/All Departments	November 16, 2021
Draft Calendar Year 2022 Budget Document Presentation	Budget Workshop/All Departments	November 16, 2021
Review Draft CIP	Budget Workshop/All Departments	November 16, 2021
Review Fee Survey and Recommendations	Budget Workshop/All Departments	November 16, 2021
Property Tax Levy Hearing	Village Board	November 18, 2021
Updated Department Narratives & Final CIP Narratives Due	All Departments	November 19, 2021

DECEMBER		
Action Item	Responsible	Due Date
Consideration of Property Tax Levy Ordinance	Village Board	December 16, 2021
Presentation and Consideration of Calendar Year 2022 Budget	Village Board	December 16, 2021
Consideration of Fee Resolution	Village Board	December 16, 2021
Consideration of Supplemental Appropriation Ordinance	Village Board	December 16, 2021
Consideration of Budget Amendment Ordinance	Village Board	December 16, 2021



VILLAGE ORGANIZATION CHART





VILLAGE LEADERSHIP

Village President



Howard J. Roin,
Village President

Board of Trustees



Joe Halwax



Gail Lissner



Peter Mulvaney



Dudley Onderdonk



Gary Ruben



Jonathan Vree

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

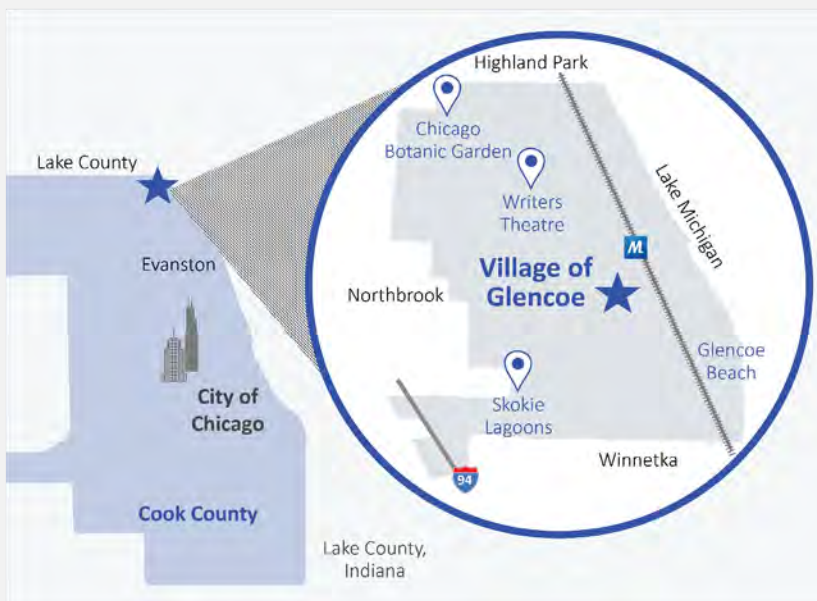
Located in far northeast Cook County, just 25 miles north of Chicago’s Loop, the Village of Glencoe is bordered by Lake Michigan to the east, the Village of Winnetka to the south, the Cook County Forest Preserve and Village of Northbrook to the west and the City of Highland Park to the north. With abundant 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. Other governing bodies including the Glencoe Park District, Glencoe Public Library, Elementary School District #35 and New Trier High School District #203 (among others) provide a variety of other governmental services to the residents of the Village of Glencoe.

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 only the 14th nationwide, to operate under this form of government. The Village President and six-member Board of Trustees is elected at-large to staggered four-year terms and approve all expenditures of the Village and set all governing policies, ordinances and codes. The Village Board also appoints the Village Manager who is responsible for all day-to-day operations of the Village, including appointment of all staff (except those sworn officers appointed through the Public Safety Commission). Dozens of Glencoe residents serve on advisory Boards and Commissions that support the work of the Village Board.

The 8,849 residents of Glencoe enjoy premium services from the Village including public safety (police, fire and emergency medical services), extensive public works services including water production and distribution as well as sanitary and storm sewer collection. The Village contracts for garbage and recycling collection services. Likewise, the Village owns and operates the Glencoe Golf Club, a 100-year-old public golf course. Village staff members are committed to exceptional service level delivery, being responsive to the community and maintaining a fiscally and environmentally responsible footprint.

Community Snapshot



- INCORPORATED: March 29, 1869
- GOVERNMENT TYPE: Council-Manager
- POPULATION: 8,849
- AREA: 3.86 square miles
- NUMBER OF HOUSEHOLDS: 3,234
- FULL-TIME VILLAGE EMPLOYEES: 103
- MEDIAN HOUSEHOLD INCOME: \$248,851
- EDUCATION LEVELS: *Master: 51.4%*
Bachelor: 33.7%
- DISTANCE TO: *O’Hare: 17.5 miles*
Midway: 32 miles
The Loop: 25 miles

Population and Demographics

The Village of Glencoe's population was certified to be 8,849 in the 2020 census, which represents a modest (1.4%) increase since the 2010 U.S. Census and an approximately 16.1% drop from the Village's peak population 10,542 in 1970.

The median age of Glencoe residents is 45.6 which is above the average age of Cook County residents of 37.2 and of Illinois residents of 38.6. The largest age bracket being age 45 to 54.

Glencoe's median household income is \$248,851 as compared the State of Illinois median household income of \$69,187.¹ Glencoe is consistently ranked as one of the most affluent communities in Illinois and the region. Educational levels in Glencoe are comparatively high; 87.8% have earned at least a bachelor's degree (as compared to 35.8% in the State of Illinois); 54.1% of Glencoe residents have a master's degree or terminal degree in their field.



Home Values and Ownership

Glencoe has approximately 3,176 households, with an average household size of 3.22. Of the owner-occupied homes in the community, representing approximately 94.2% of all households, the median home value is approximately \$953,470.

The bulk of homes in Glencoe –66.2% – were built prior to 1969. This means that as of 2021, approximately 2,250 homes are nearing over 52 years of age or more, with approximately 1,200 of those homes nearing 80 years of age or more. (Source: 2015-2019 American Community Survey five-year estimates.)



¹ (Source: 2020 Census)

Business Community



work in Glencoe.

The Village has a thriving business community, generating over \$2.0 million in local sales tax annually, which equates to about 10% of the Village's revenues. A vibrant arts scene, including Writers Theatre and a number of art galleries bolster a thriving enclave of restaurants and other retails and service providers. Likewise, the Chicago Botanic Garden exists just outside Glencoe's municipal boundaries but attracts hundreds of thousands of visitors annually.

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

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 strong real estate market and a steady stream of residential infill and renovation projects, the Calendar Year 2022 Budget projects annual permit revenue of \$1.49 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 2022 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. Due to operational and staffing impacts of the ongoing COVID-19 pandemic, certain project timeframes have not been updated. Previously completed action items have been removed from the update.

Given the impacts on staff work plans and significantly shifted responsibilities which were a result of the COVID-19 pandemic, staff recommends that the Village Board extend the duration of the Village’s current strategic plan through December 31, 2022. Staff will engage with the Village Board in mid-2022 to begin the development process of the Village’s next strategic plan and resources have been allocated in the draft Calendar Year 2022 budget for this purpose.

STRATEGIC VISION:

WE WILL MAKE GLENCOE THE COMMUNITY THAT PEOPLE CHOOSE TO LIVE, WORK AND DO BUSINESS, BY PROVIDING INNOVATIVE, RESPONSIVE, HIGH-QUALITY PUBLIC SERVICES IN AN ENVIRONMENTALLY AND FISCALLY SUSTAINABLE MANNER.

STRATEGIC GOALS:



STRATEGIC PRIORITIES:



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 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. In 2021, however, the Village partnered with the Glencoe Chamber of Commerce to provide the weekly outdoor Glencoe Farmers Market from June through September. Discussions are currently underway for the 2022 season. In partnership with other community organizations, the Village intends to participate in Coffee with the Boards events in 2022.

- **Action Item: Evaluate applicability of emerging online engagement and transparency tools**
- **Status:** On-going
- **Update:** Due to operational impacts of the COVID-19 pandemic, project management software efforts were paused during 2020-2021. However, staff increased community engagement efforts in 2021 with both residents and businesses alike during policy development; in particular, staff engaged heavily with the community to collect feedback on proposed changes to downtown parking and outdoor dining. In 2022, staff intends to resume project management software efforts and continue increasing online engagement efforts.

- **Action Item: Collaborate with the Glencoe Council for Inclusion and Community (formerly the Community Relations Forum)**
- **Status:** On-going
- **Update:** Following Forum recommendations, the Village Board adopted modifications to the Village's Human Relations Ordinance in 2021. Ordinance modifications included renaming the Forum to the Glencoe Council for Inclusion and Community and better articulating the Village's values regarding anti-discrimination, equity and inclusion. The Council focused heavily on diversity, equity and inclusion (DEI) this year and hosted a town hall event at Writers Theatre in September. The Council intends to regularly host townhall events moving forward on a variety of social issues and continue engaging with the community on these critical topics.

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) Behind; and (5) Behind
- **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 was deferred to Calendar Year 2021. Project efforts did not resume in 2021 due to based on operational needs. Staff intends to engage with the Village Attorney on this project in 2022, 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) Behind; and (2) Behind
- **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 was extended from spring 2020 to spring 2021. The project was paused in mid-2021; however, staff in both communities are working to finalize the feasibility study by the end of 2021 and anticipate providing both communities’ Village Boards with study findings and recommendations in spring 2022.
- **Action Item: Engage community members and evaluate their feedback surrounding the provision of water and report findings back to the Village Board**
- **Status:** Behind
- **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 as part of and following presentation of the feasibility study report in spring 2022.

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 and 2021. In 2022, 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 implemented a modified Sidewalk Snow Removal Program during the 2020-2021 winter season with the intent to improve the efficiency and quality of the priority sidewalks being plowed. During the April 2021 Committee of the Whole meeting, staff presented pilot program findings to the Board. Trustees directed staff to return to the Village's full service residential sidewalk snow plowing program for the 2021-2022 winter season. Efforts to develop a standardized service analysis tool were postponed in 2021, and staff intends to resume project efforts in 2022.
- **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. Finance Department staff continued ERP implementation in 2021, focusing on payroll software configuration. In addition, Public Works Department staff began business process review in fall 2021 and intend to fully transition to the new ERP's permitting and inspection software in 2022.

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. Asset management efforts will resume in early 2022.
- **Action Item: Facilitate fundraising and construction planning for a new Glencoe Golf Club Clubhouse**
- **Status:** On track
- **Update:** In 2021, the *Friends of the Glencoe Golf Club* board was formally established and is now comprised of six members, including one former Village Trustee and one current Village Trustee. Five of the six members are Glencoe residents. In addition to the Friends board, a Clubhouse Civic Advisory Committee was formed to exclusively focus on bringing the fundraising message to the public. In October 2021, the Friends hired a campaign director that will be tasked with more broadly engaging residents. Also in 2021, staff worked with architects to design indoor renderings, created a dedicated Friends webpage, established campaign marketing materials and developed naming opportunities with giving levels, gift acceptance policies, tax acknowledgement and thank you letters. Last, the Friends secured a \$125,000 matching gift, which kickstarted the Clubhouse's fundraising campaign and will support members in securing gifts moving forward.

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) On-going; and (4) Behind
- **Update:** In 2020, 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 upcoming updates to the Village’s Comprehensive Plan and the Strategic Plan in 2021 and 2022. In 2021, the Task Force sponsored enhanced community collection events, including the Village’s Donate and Recycle Day and Household Hazardous Waste Collection event, hosted/co-hosted a variety of sustainability-themed programs and webinars in partnership with other community organizations and initiated a Leave the Leaves campaign. Last, in October, the Task Force presented to the Village Board its recommendation to prohibit gasoline-powered leaf blowers in the community. The STF will continue working with Village staff to discuss how to move forward with reviewing the impacts of their proposed plan and how to approach other communities to initiate a multi-community effort.

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 ongoing COVID-19 pandemic, the Business Services Team significantly shifted its focus on providing the Glencoe business community with as much assistance as possible during 2021. The Business Services Team worked substantially with downtown businesses to research and analyze changing downtown parking, curbside pickup and outdoor dining needs due to the pandemic. The Team presented parking and dining information and made recommendations to the Board during the March, June and August 2021 Committee of the Whole meetings. In addition, staff worked to support all Glencoe businesses by providing COVID-19 resources and engaging with the community as much as possible to encourage shopping local. Last, staff continue to partner with the newly merged Winnetka-Northfield-Glencoe (WNG) Chamber of Commerce to identify current business needs and opportunities to attract new businesses to the community.

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 2021 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 2021 that provided businesses with information regarding COVID-19 resources, engaged individual businesses on downtown parking needs, introduced the WNG Chamber of Commerce and encouraged business participation in the Village’s November Light the Lights event and Small Business Saturday.

- **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
- **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. 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. In 2021, IDOT delayed project review; as a result, work is now anticipated to be completed in 2022 that will implement recommended ATP improvements in the community on Forest Way Drive, Dundee and Green Bay Roads, South Avenue and Harbor Street. Investments in sidewalks throughout the community have been budgeted and allocated each year; most recently sidewalk connecting Pebblewood Drive and the south entrance of the Botanic Garden was completed. In 2022, a major improvement to the Hazel Avenue crossing of the Green Bay Trail will be completed, with significant funding from the Chicago Metropolitan Agency for Planning (CMAP).
- **Action Item: Complete design and initiate installation of wayfinding signage, information kiosks and gateway features in and surrounding business districts**
- **Status:** Nearing completion
- **Update:** Design work for remaining Phase II and Phase III wayfinding sign improvements, which include Village Hall/Public Safety destination signs, downtown gateway signs, Village gateway signs and a new community events sign at the corner of Green Bay Road and Park Avenue, was completed and the Village Board approved a contract in September 2021 to furnish, install and construct a both remaining phases. Work will be complete in the first quarter of 2022.

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 through the development of "Glencoe Way" promotional items, highlighting exceptional customer service standards, which have been distributed to staff at various events. However, other operational needs took precedence during 2020 and 2021. Staff plans to refocus on developing a core customer service training in 2022.

- **Action Item: Institute regular meetings between union leadership, operational staff and administration to encourage engagement through regular, rotating meetings with the Village Manager**
- **Status:** On-going
- **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. In 2022, staff will refocus efforts to standardize more direct discussions between various work groups and Village leadership.

- **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 in 2020 and 2021.

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. Staff will refocus on this effort in 2022.

- **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. The goal to update all job descriptions was deferred to Calendar Year 2021. Staff priorities shifted in 2021 to working through recruitment efforts to fill key position vacancies. As part of the hiring process for these positions, staff updated certain job descriptions; however, staff intend to comprehensively update all job descriptions in 2022.

- **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. As an outgrowth of ERP implementation and business process mapping, Finance and Public Works Department staff participated in a variety of cross-training activities in 2021. In addition, Village Manager's Office staff cross-trained on human resources and other administrative processes. 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:** During the 2021 recruitment processes for key positions (including two in the Finance Department and four in the Public Works Department), staff worked to develop hiring strategies to attract qualified and diverse applicants to fill these vacancies. Additionally, staff worked with the Public Safety Commission to create a new Public Safety Officer eligibility list and hired three new employees.

- **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 2022 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. Organization-wide level, staff continued to identify key positions and forecast long-term hiring needs and also evaluate potential long-term staffing increases in certain operational areas to meet new and anticipated demands.

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:** Since 2020, a bonus pool for non-union employees has been utilized to recognize excellent performance. Staff continues to evaluate and implement alternate compensation policies.

- **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. Staff have not yet adopted the practice of conducting stay interviews, but intend to implement these as a standard part of the Village's retention practices. 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. On a department-by-department level, these efforts have commenced informally since staff returned to the office in mid-2020. It is expected that in-person events will resume as possible with lifting of COVID-19 restrictions.

- **Action Item: Identify opportunities for flexible work scheduling and implement as appropriate**
- **Status:** On track/On-going
- **Update:** Staff continue to implement new human resources and technology policies, particularly in response to the ongoing COVID-19 pandemic. In April 2021, the Village Board authorized amendments to the Village employee handbook to establish flexible work arrangement policies and a pilot program for family care leave.

- **Action Item: Implement emotional and physical health training opportunities to support overall staff wellness and reduce potential for workplace risk**
- **Status:** Behind
- **Update:** While the Wellness Committee as a whole did not meet during 2021 due to the pandemic, Village staff continued to implement safety protocols to support staff safety both physically and emotionally. In partnership with other MABAS Division 3 municipalities, Village employees hosted and staffed COVID-19 vaccine clinics at New Trier High School in spring 2021 to vaccinate Village staff and approximately 10,000 total essential workers in the local area. The Village also implemented a COVID-19 vaccine policy and shifted other COVID-19 workplace policies and requirements as health guidance evolved. 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

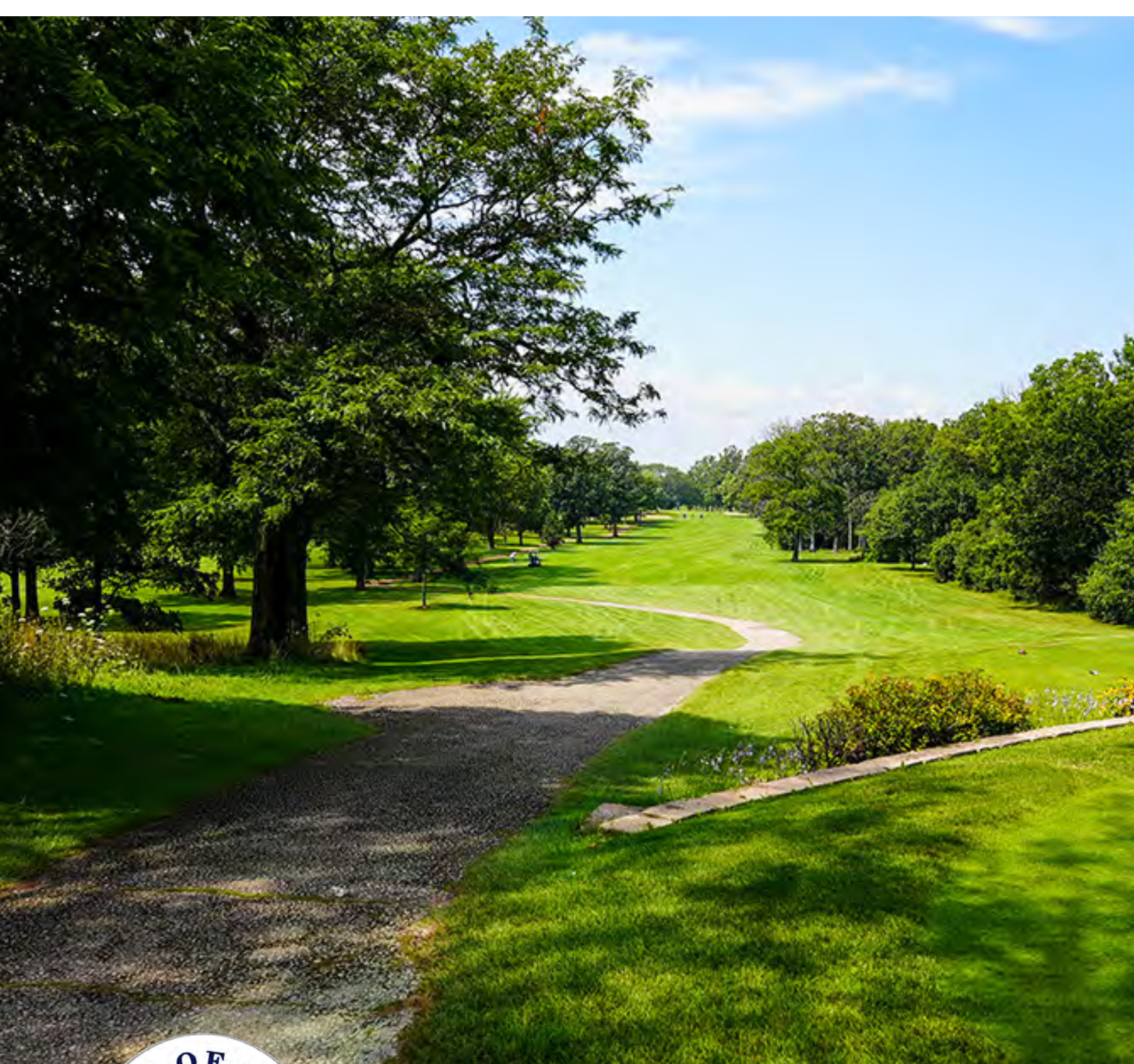
In addition to moving these and multiple other high-level items forward since the Strategic Plan was adopted, staff also dedicated significant time and resources in Calendar Year 2021 to several other major projects. These projects are not part of the Strategic Plan work plan but are inherently related to the Village's strategic goals and priorities. Project examples include:

- Maintained the Village's commitment to transparency and accountability to the community by ensuring that all Village Board of Trustees, Commission and Committee meetings took place either in-person or virtually through 2021. Likewise, staff undertook to diversify and increase the reach of social media and electronic newsletter distribution to ensure timely and accurate local news and public health information was shared regularly and effectively.
- Continuation of new enterprise resource planning (ERP) system implementation
- Following voter authority given during the April 6, 2021 bond referendum, issued of \$7 million in general obligation bonds to fund the first phase of community improvements. A remaining \$3 million will be issued in 2022. The Village's AAA bond rating was likewise affirmed
- Completed the Village's community-wide Water Meter Replacement Program to replace over 3,000 residential and small commercial water meters
- Fully implemented a new parking management system for both commuter parking permitting and downtown parking enforcement
- Began replacement of Skokie Lagoon water transmission main
- Secured American Rescue Plan act funding to support critical infrastructure projects
- Hosted safe community events, including Labor Day weekend and Light the Lights activities

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. Note that these timeframes reflect those as recommended by staff during the draft Calendar Year 2022 discussion. 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



FINANCIAL FORECAST & REVENUE SCENARIOS



VILLAGE OF GLENCOE

675 Village Court, Glencoe, Illinois 60022
p: (847) 835-4114 | info@villageofglencoe.org | Follow Us: @VGlencoe

www.villageofglencoe.org

DATE: October 28, 2021
TO: Finance Committee
FROM: Nikki Larson, Finance Director
SUBJECT: **Financial Forecast: Calendar Year 2022 – Calendar Year 2026**

Executive Summary

The last 18 months have been challenging for the Village of Glencoe both financially and operationally. From the closure of Village Hall in March 2020 and many phases of restrictions imposed by the Illinois State legislature and Governor to control the spread of COVID-19, it has been difficult to predict how fluctuations in resident behavior and the local economy would affect the finances of the Village. Fortunately, despite the many changes that have taken place, 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 June 2021 by S&P Global Ratings. In addition, the Village was fortunate to have the overwhelming support of the community this past April when voters were asked to support the issuance of \$10 million in General Obligation Bonds to fund infrastructure improvements. As the impacts of the global pandemic continue and ten-year community improvement plans advance, a forward-looking financial forecast has become critical in accordance with best practices and the Village's Strategic Plan. While considering the budget for Calendar Year (CY) 2022, 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 2022 through Calendar Year 2026 (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 contracts and identify areas where upward pressure is bound to affect the Village's costs. Unfortunately, the Village is facing an uncertain inflationary environment and has already experienced increasing pressure on commodities, fuel prices and some service contracts. In addition, due to global delays in transportation and supply shortages on many supplies utilized in vehicles, equipment and other aspects of municipal operations, the Village may be facing delays in the delivery of vehicles and equipment of 12-22 months. As a result of many of these pressures and the lasting impacts of the economic fluctuations related to the COVID-19 pandemic, the region is also facing a labor shortage. As the long-term effects of these trends are evaluated, the Village may need to modify some of its existing operational practices and procedures.

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. These initial projections are based on information available today, understanding that projections may change based on a variety of factors, including shifts in the national or local economy, or new Federal or State legislation. This document provides various factors to be considered in the preparation of the budget and long-term financing of infrastructure improvements and summarizes current financial trends for each major fund of the Village.

Current Environmental Impacts

There are a number of environmental factors to be considered as part of the financial forecast, which have been summarized below in Table 1. One of the largest impacts to the financial state of the Village remains the State of Illinois, which is responsible for the collection and disbursement of several large sources of revenue for the Village. In total, the State of Illinois Department of Revenue collects approximately 19% of the Village's General Fund revenue and subsequently deposits these funds into Village accounts. This process leaves the Village particularly vulnerable to any delays in funding or modifications in funding formulas that can be modified as part of the State of Illinois Budget process. In previous years, the Illinois General Assembly has undertaken several cost savings measures during their own budget process that negatively impacted revenue sharing with municipalities. Most notably of these measures were decreases in the amount transferred to the Local Government Distributive Fund (LGDF), which allocates the local share of income tax, and continued diversions from the Corporate Personal Property Replacement Tax (CPPRT). Regardless of whether local tax distributions 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 attached revenue loss scenarios explore the potential impacts of possible changes to revenue sharing at the State level.

On the positive side, the *Leveling the Playing Field for Illinois Retail Act* took effect in January 2021, which requires retailers headquartered outside of Illinois to pay State and local sales tax in lieu of use tax. The ultimate impact to Glencoe is difficult to project long term without the consumer purchasing history (since sales tax is currently distributed per capita), however, the Village has recently started to see a decline in use taxes and an increase in sales taxes. It is too early to tell if these changes will cancel each other out or if the new legislation will lead to enhanced enforcement and ultimately, additional revenue for the Village. Despite the many economic changes in the last year, the Village's local share of sales taxes has remained strong year-to-date.

On a national level, the Federal Government continues to generate headlines with legislative and policy making changes that impact the national economy. Specifically of note is the authorization of several substantial COVID-19 relief packages to fund vaccine distribution and a number of programs to mitigate the negative economic impacts of the pandemic. The Village has been allocated funding through the Coronavirus Aid, Relief and Economic Security (CARES) Act and American Rescue Plan Act (ARPA), which consisted of approximately \$72,000 from the CARES Act and \$1.2 million from the ARPA.

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 will continue to 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 keep rates the same, 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 continues to experience upward pressure on wages, rising capital, commodities, supplies and infrastructure costs and significant delays in the receipt of goods due to supply chain interruptions. Additionally, as a

portion of the Village’s workforce approaches retirement age, the Village may evaluate recruitment methods to attract talent in a difficult and sparse labor market.

As these trends continue, strategically planned spending and maintaining flexibility in planning infrastructure projects becomes increasingly important to ensure that the Village can adapt to the ever-changing economic environment.

Table 1. Factors Impacting Financial Conditions

<u>Factor</u>	<u>Impact Estimate</u>
COVID-19 pandemic	Revenues have remained steady, although additional impacts may still be possible.
Impact of reduced fuel consumption	Reduced per gallon allocation of taxes and reduced usage due to lifestyle changes.
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 legislation	Possible increase to utility tax from electrical consumption and state applied rates.
Supply chain shortages	To be determined. Delays could impact a variety of machinery, vehicles and equipment owned by Village.
Income Tax reduction / elimination	Elimination would cost Village approximately \$1,000,000 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 22% decline.
Impacts of inflation	Unknown at this time.
Increased State Motor Fuel Tax allocations	Rebuild Illinois Grant funds allocated \$574,880 to be collected over three years.
American Recovery Act Funding	Additional grant funding will assist in funding water fund infrastructure.
Success of future 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 FF assumed that revenues would remain above expenditures through CY 2025, with projected rates of spending drawing down fund balance to \$3,057,225 by CY 2025. The current forecast does not reflect deficit spending in the five-year forecast, nor does fund balance dip below the Village’s prior \$2.5 million fund balance policy minimum. Based on prior conversations with the Finance Committee, included in the proposed changes to the financial policies will be a recommendation to increase the Village’s existing fund balance target by 1% per year from 15% to phase in a 20% fund balance target. Although the operating budget is projected to retain surpluses throughout the forecast, rising expenditures are still a concern based off of the upward pressure the Village is experiencing on pricing today. 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 potential concern and have been updated in the current forecast. In facing an unpredictable post-pandemic environment, the Village must continue its work to identify additional cost savings to assist in covering increases in prices on commodities, vehicles and equipment and focus on maintaining the correct staffing levels in the coming years.

The CY 2021 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, the Village has the opportunity to incorporate projects that were authorized as a result of the Village’s successful bond referendum that was approved in April 2021, as well as those projects that are proposed to be funded by ARPA funding. The draft CIP will include proposed funding sources for all

infrastructure needs and additional feedback will be requested of the Finance Committee to assist in prioritizing these projects.

Lastly, the CY 2021 FF explained that pensions continued to remain a significant cost and pension reform is a significant issue. Unfortunately, pension costs remain a substantial 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. However, based off of the work of the Finance Committee in early 2021, the Village has adopted a new Police Pension funding plan that is expected to level off the largest portion of our contributions over time and assist in paying down the Village's unfunded liability. The FF includes costs that are aligned with this policy. Meanwhile, the General Assembly 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. 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 pension contributions in accordance with the Village's funding policy.

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 operational impacts related to the COVID-19 pandemic are still somewhat unknown.
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 revenues.*** 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.
3. ***Providing feedback on prioritization of funding infrastructure improvements.*** The draft version of the CIP includes approximately \$54.1 million of improvements and equipment over the next ten years. Capital investments are facing upward pressure due to materials and manpower shortages. 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 for future years, including potential referenda, issuance of alternate revenue bonds and utilization of fund reserves.
4. ***Continuing to monitor pension costs and fund required contributions as needed.*** By continuing to fund the Village's pension obligations in a timely manner and in accordance with the established funding policies, the Board may maintain better control over the pace at which required payments rise.
5. ***Authorizing water rates in accordance with the rate analysis as adjusted for the water system's capital needs.*** As noted by the water rate analysis, the Village had 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 four years to increase rates to accommodate investment in the water system has reversed this course. In addition, the receipt of ARPA funding in 2021 and 2022 will allow the Village to fund critical improvements to water infrastructure running through the Skokie Lagoons, which delays the need for more significant improvements in the near term and subsequently alleviates the speed in which rate increases are needed. The FF proposes that volumetric rates continue to increase, but at rates less than those recommended in the rate analysis. Calendar Year 2022 will be the fifth year of rate adjustments following the 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 and to fund watermain replacements.

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.** The FF contains a placeholder of three 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 second year of abatement of debt service** related to the Village’s ARS bonds, which amounts to \$179,400 in Calendar Year 2022. Please note, the assumes that the annual debt payment will be paid from Water Fund reserves. At this time, it is recommended that the debt payments associated with all other outstanding issues – 2012A (to be refunded in fall 2020), 2015A, 2016B, 2019A and 2020A 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 for consideration.

Forecast Highlights

General Fund Revenues

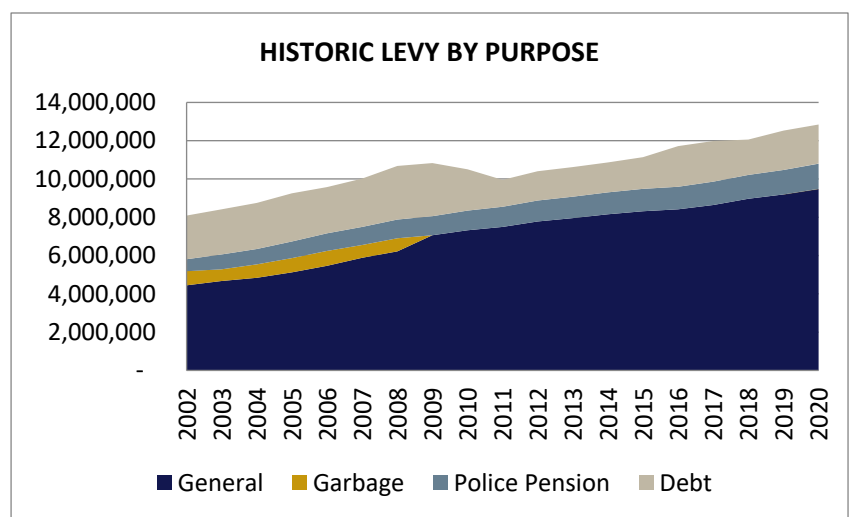
The General Fund is the main operating fund of the Village. Revenue is budgeted at a total of \$20.0 million in CY 2022 and is still expected to climb to approximately \$21.5 million in CY 2026. Operating expenditures are projected at \$20.0 million in CY 2022, with one-time capital expenditures projected to be \$1.5 million.

Property Taxes

Forecast Outlook: MONITORING

As the Village’s largest revenue source (53.1% 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 2021 tax levy (for collection in CY 2022) can increase by 1.4%, or approximately \$239,449 (excluding the debt service levy).
- The forecast assumes a 2.5% increase for the 2022 tax levy (CY 2023).
- Based on projections from the Central Budget Office, tax levies are projected to increase by an average of 2.4% through CY 2026.
- Please note, this revenue is susceptible to changes by the Illinois legislature; a property tax freeze could decrease revenue by approximately \$265,000 per 1% of a loss in the increase in levy.

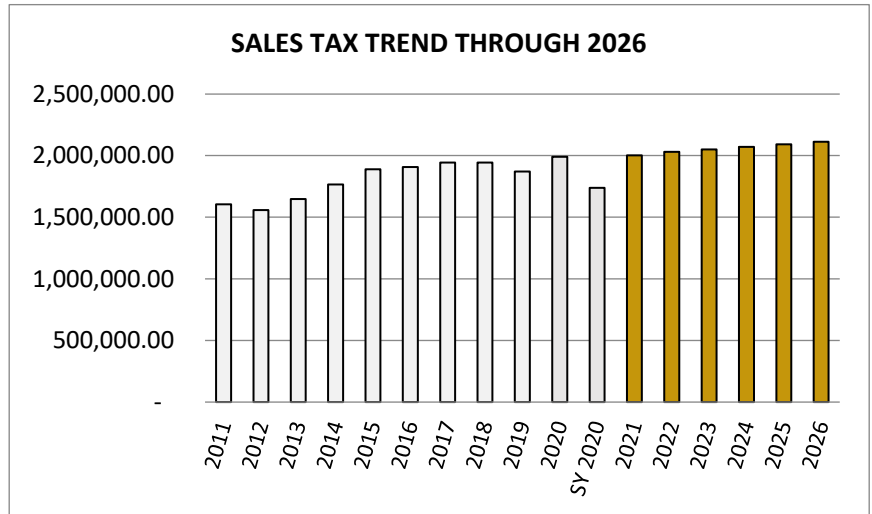


Sales Tax

Forecast Outlook: MONITORING

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

- The forecast projects that next calendar year will continue the trends 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.
- It is projected that the Village will receive \$2,030,525 in sales tax in CY 2022.
- Sales taxes are received on a monthly basis but represent collections that took place three months prior.
- In January 2021, the *Leveling the Playing Field for Illinois Retail Act* took effect, which requires retailers headquartered outside of Illinois to pay State and local sales tax in lieu of use tax. This has led to an increase in Sales Taxes and a slight decrease in Use Taxes, but it is too early to determine if these changes will completely offset each other.
- Staff will continue to monitor sales tax receipts, especially from our car dealerships, owing to changing environment in that sector and the significance of those revenues as a proportion of our annual sales tax receipts.

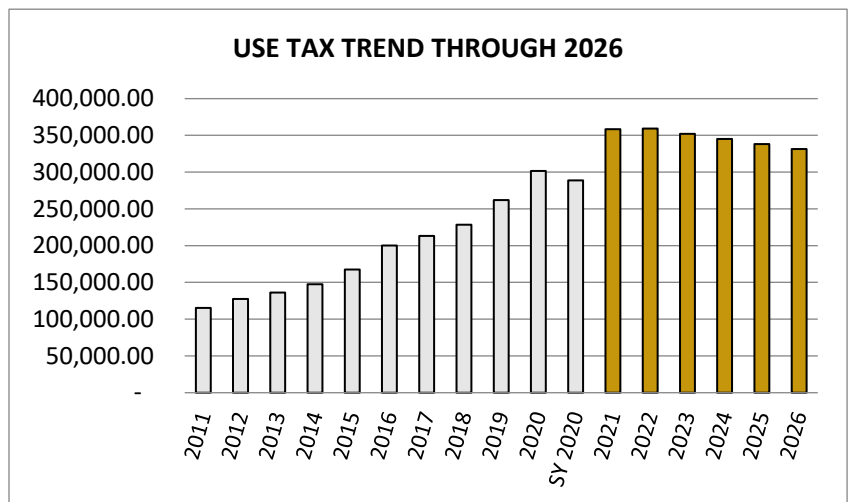


Use Tax

Forecast Outlook: DECREASING

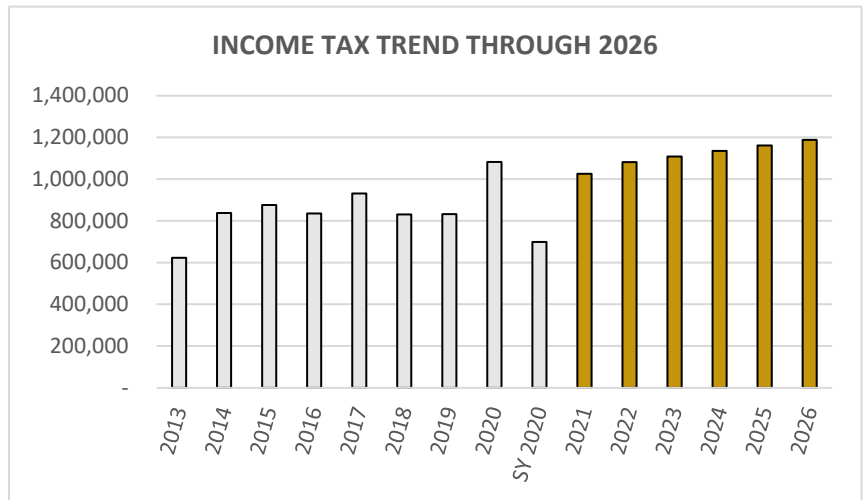
The Use Tax is imposed on the privilege of using any item of tangible personal property in the State that is purchased outside of State boundaries. The State collects this tax and distributes a portion to municipalities on a per capita basis.

- 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 \$359,270 in use tax in CY 2022 and the forecast includes annual decreases of 2.0% per year, with the anticipation that this revenue will decrease as sales tax revenue increases as a result of the *Leveling the Playing Field for Illinois Retail Act*.
- Similar to sales tax, use taxes are received on a monthly basis and are distributed to the Village from the State of Illinois Comptroller’s Office.



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 historically delayed and/or reduced allocations of this revenue to municipalities.
- Large scale unemployment and several COVID-19 relief packages providing unemployment supplements had a positive impact on this revenue in the current year. Modest increases consistent with CPI forecasts have been included in the projection, ranging from 2.0% to 2.5% per year.
- It is projected that the Village will receive \$1,081,350 in income tax in CY 2022.
- Income tax distributions are also received from the Illinois Department of Revenue on a monthly basis.
- Trends in income tax receipts have remained relatively stable, however, we continue to monitor this closely in accordance with the State’s future budget discussions.



Sewer Charges

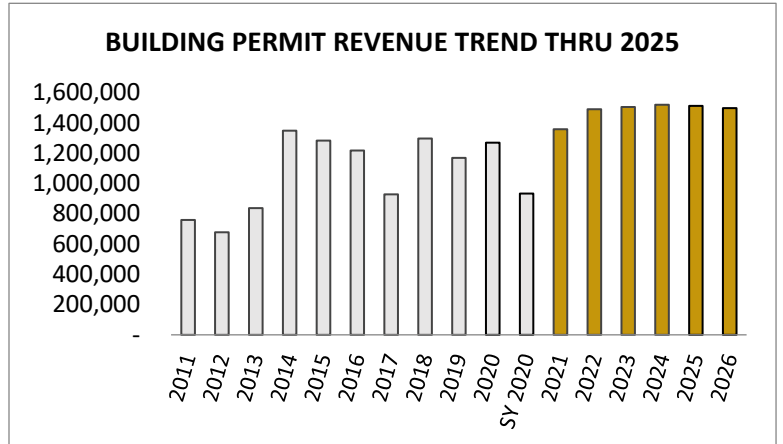
Sewer charges include the rate applied to the metered volume of water used by a customer.

- 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 \$4 million in ten years).
- The forecast includes a placeholder for projected rate increases of 3% 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 budget, but rates using the FF assumptions are projected below.

Sewer Rate Charges per 1,000 Cubic Feet							
	<u>SY</u>	<u>CY</u>	<u>CY</u>	<u>CY</u>	<u>CY</u>	<u>CY</u>	<u>CY</u>
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Rate per 100 cubic feet	1.16	1.22	1.26	1.3	1.34	1.38	1.42
Minimum charge	11.55	12.13	12.49	12.86	13.25	13.65	14.06
% Change	10%	5%	3%	3%	3%	3%	3%

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 2022 through CY 2026 is predicted to continue stable performance and increase slightly with the pending development of Forest Edge Development.
- The CY 2021 projected revenue from building permits is more than the annual budget. It is anticipated that construction activity will continue at higher levels in the coming year.
- Following CY 2022, the forecast includes a relatively stable revenue projection with a slight drop off in CY 2026.
- 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 the Forest Edge Development. Given the current composition of the Village’s CIP needs, it may also be recommended that these funds be used towards future capital equipment or fleet purchases.



General Fund Expenditures

Salaries

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 CY 2021 year-end projection is \$8,441,500 which is \$110,035 less than the budget. A large contributor to this decrease in salaries is the number of vacancies experienced this year, which will be partially offset by expenditures in the contractual services and overtime categories.
- The CY 2022 salary projection is \$9,041,089, representing salary expense for full staffing and a **placeholder** for a 3.0% cost of living increase for all employees. This figure is a placeholder only and is subject to a variety of factors.
- The **Public Safety** bargaining unit is currently negotiating the renewal of their Collective Bargaining Agreement (CBA) that expired on February 28, 2021.
- The **Public Works** bargaining unit CBA expires February 28, 2022 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.
- Based on market data, the forecast includes annual increases consistent with the CPI forecast, between 2.0% and 2.5% per year, from CY 2023 through CY 2026. 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. Given the inflationary environment, we will continue to monitor this area.

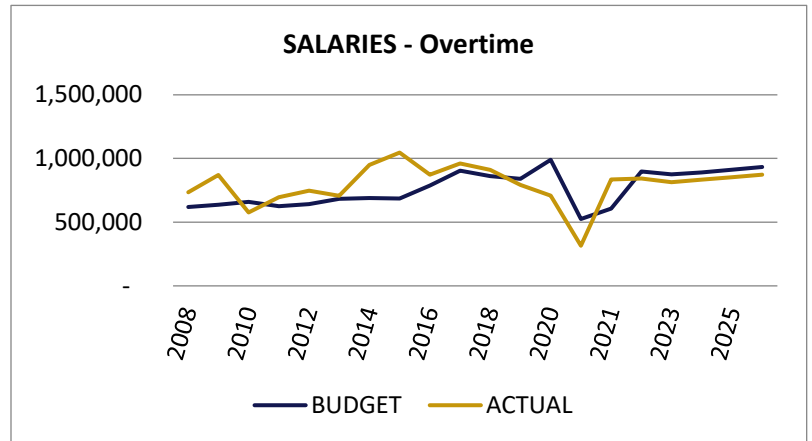
- A salary expense reduction is included in CY 2023 and CY 2024 in anticipation of potential retirements; as these changes occur, staffing levels will continue to be evaluated. Salary projections are also anticipated to decrease over the next five years due to the continued phasing out of the longevity program.

Overtime

Forecast Outlook: INCREASING

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, as well as staffing changes.
- The forecast assumes overtime expenses in CY 2022 with an *upward* trend. In CY 2023 through CY 2026, 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 started to drop significantly. This was partially due to the Public Safety Department reaching full staffing at that time. However, the current year increase in overtime reflects the loss of numerous full-time employees in the Public Safety Department and several retirements in the Public Works Department. It is anticipated that overtime may continue to be elevated throughout the duration of the forecast due to the time that is required to hire and fully train new Public Safety Officers and having to backfill some paramedic shifts on overtime.

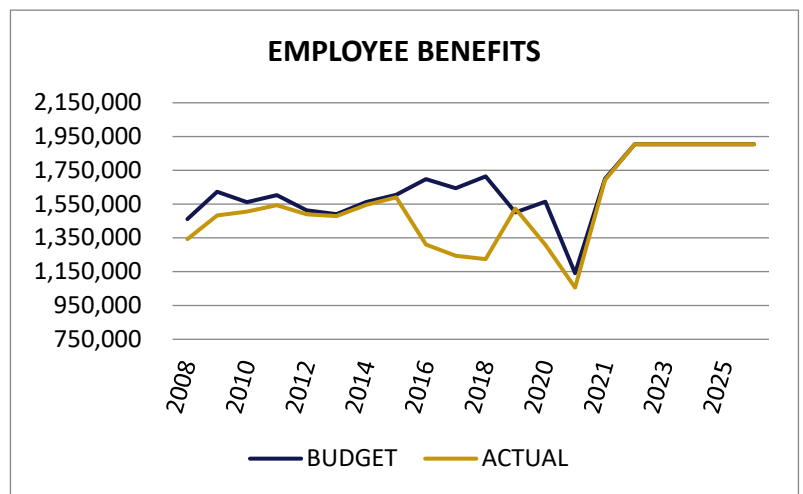


Employee Benefits

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. Non-union and Public Safety bargaining unit employees currently contribute 15% of health insurance premiums, while Public Works bargaining unit employees contribute 16% of their health insurance premiums.

- The CY 2022 forecast includes benefit expense of \$1,904,941 with modest annual increases and adjustments for attrition and turnover.
- 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 may include small decreases in the cost due to plan modifications in the future, although no changes are recommended for CY 2022.



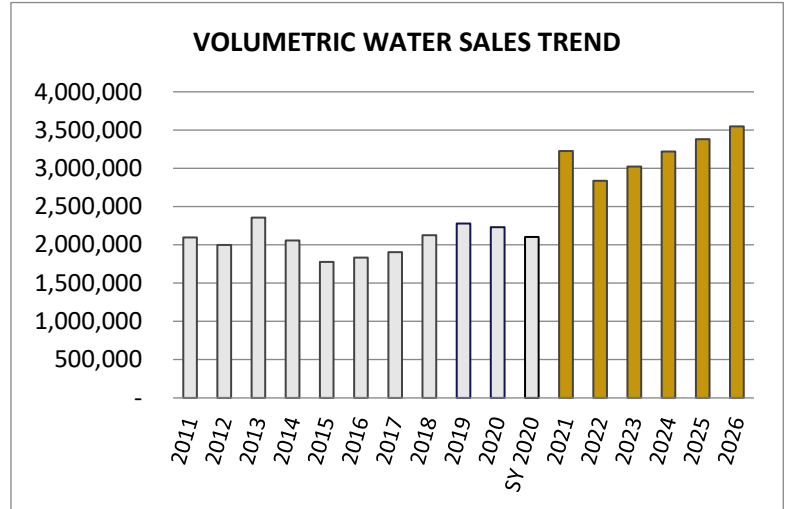
Water Fund Revenues

Water Fund Revenues

Forecast Outlook: INCREASING

As an enterprise fund, the Water Fund operation is designed to be largely self-sustaining through user charges that are assessed through a fixed-fee rate structure and a volumetric charge based on usage. In 2017, the Village completed a comprehensive water rate study to ensure that water rates were sufficient to fund future infrastructure improvements to the water system. The results of the study reflected that existing rates were not sufficient to fulfill the needs of the Village, which lead to recommendations for increases in rates over the coming ten years. For CY 2022, Water Fund Revenues are projected at a total of \$3.9 million and operating expenditures are projected at \$2.7 million.

- This revenue is susceptible to changes in weather conditions. For CY 2021, volumetric water revenues are projected at \$500,279 more than budget due to this year’s dry weather conditions.
- Accordingly, any rate structure changes that encourage conservation (and less water usage) may negatively impact this revenue.
- The forecast projects volumetric water revenue at \$3,227,359 and fixed charges at \$315,992 for the current year.
- This year, the Village must begin additional emergency repair work on the watermain that runs through the Skokie Lagoons. This work will extend the life of this infrastructure and alleviate the need to address the near-term relocation of the Village’s Water Tower. Based on the CIP and the delay in the Water Tower project, it is recommended that the Village implement rates at a lesser increase than those recommended in the water rate study. The updated rate structure is included in the forecast plan.
- The Village received an allotment of \$1.2 million in American Rescue Plan Act (ARPA) funding from the latest Federal COVID relief legislative package. The first installment was received in 2021 and the second installment is anticipated in fall 2022. This funding will be utilized to fund water main improvements, specifically in the Skokie Lagoon.



Volumetric Water Rate Charges per 1,000 Cubic Feet						
	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>	<u>CY 2024</u>	<u>CY 2025</u>	<u>CY 2026</u>
Rate Study Recommendations	57.00	61.00	65.00	69.00	72.00	72.00
% Change	8.0%	7.0%	7.0%	6.0%	4.0%	4.0%
	<u>CY 2021</u>	<u>CY 2022</u>	<u>CY 2023</u>	<u>CY 2024</u>	<u>CY 2025</u>	<u>CY 2026</u>
Staff Rate Recommendations	57.00	61.00	65.00	69.00	72.00	72.00
% Change	8.0%	6.5%	6.5%	6.5%	5.0%	5.0%

Water Fund Expenditures

Salaries

Forecast Outlook: INCREASING

This area includes personnel costs for all twelve full time employees involved in water production and distribution. Ten of these employees are covered by a collective bargaining agreement (CBA). The forecast includes annual salary adjustments projected forward using the Office of Management and Budget’s CPI forecast.

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 the future relocation of the existing elevated water tank. As noted earlier, water main improvements at the Skokie Lagoon have extended the time period necessary for relocation of the elevated tank. A placeholder for this project has been included in year 2031 of the CIP. 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. The FF includes expenditure levels include debt service payments for both existing and anticipated ARS bonds.

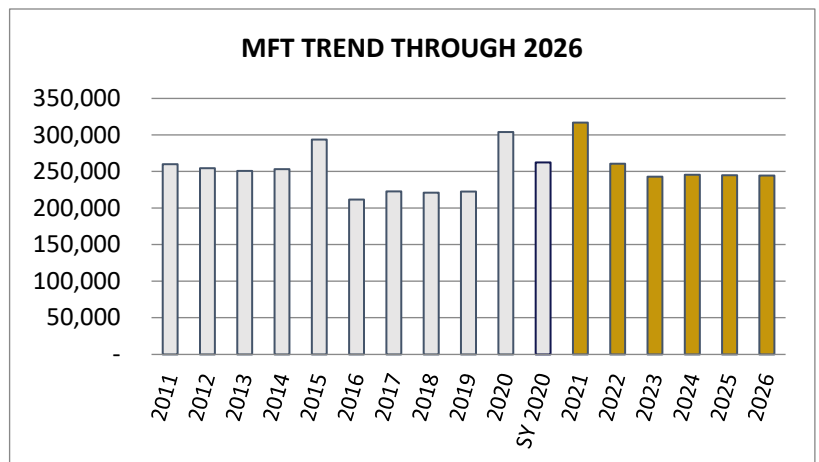
Motor Fuel Tax Fund Revenues

Motor Fuel Tax Fund

Revenue Forecast Outlook: STABLE

The motor fuel tax is disbursed by the Illinois Department of Transportation to municipalities on a per capita basis. This revenue is restricted to use on roadway resurfacing and other related improvements. Motor Fuel Tax Fund Revenues are projected at a total of \$260,610 in CY 2022 and operating expenditures are projected at \$1,200. Next year’s MFT budget will also supplement street improvements in the amount of \$700,000.

- Structurally, this revenue was declining State-wide as vehicles become more fuel efficient and use less gasoline and diesel.
- However, with the recent increases in gas prices, the Village has seen an increase in this revenue.
- Additionally, the Village imposes a \$0.03 per gallon tax on the purchase of fuel which was implemented by the Village in July 2020.



- 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. The first two installments have been received and the Village anticipates the third and final installment in CY 2022.
- This revenue has previously been subject to several diversions and delays on behalf of the Illinois legislature, so the Village must continue to monitor this revenue source for any proposed changes.

Motor Fuel Tax Fund Expenditures

Motor Fuel Tax Fund Expenditures

*Forecast Outlook: **STABLE***

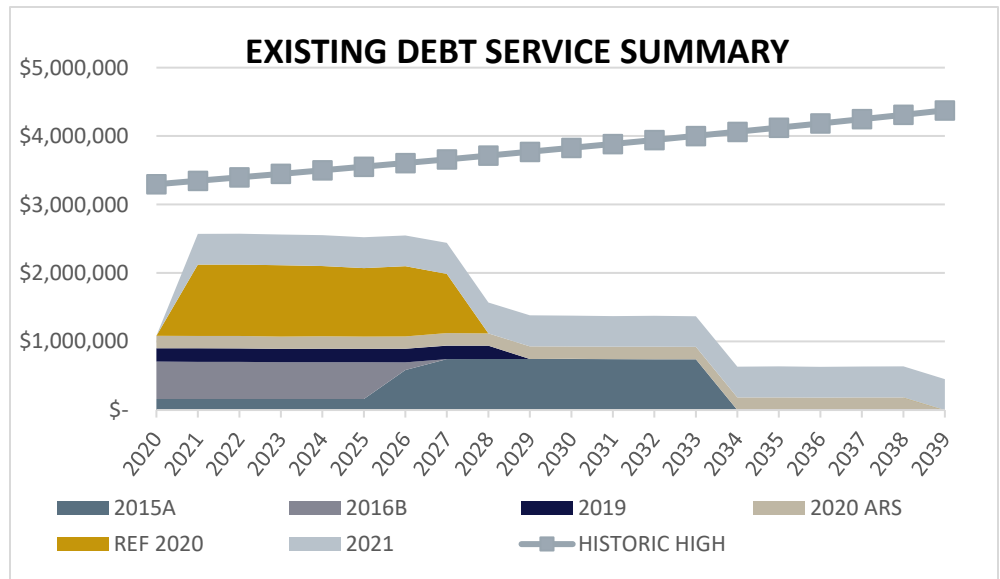
Motor Fuel Tax Fund expenditures are comprised of service and capital expenditures related to road improvements. As a matter of policy, Motor Fuel Tax disbursements are aggregated over a period of two to three years, and then utilized for a larger road improvement project. The FF includes the continuation of this practice, with a significant expenditure planned to supplement street improvements in CY 2022.

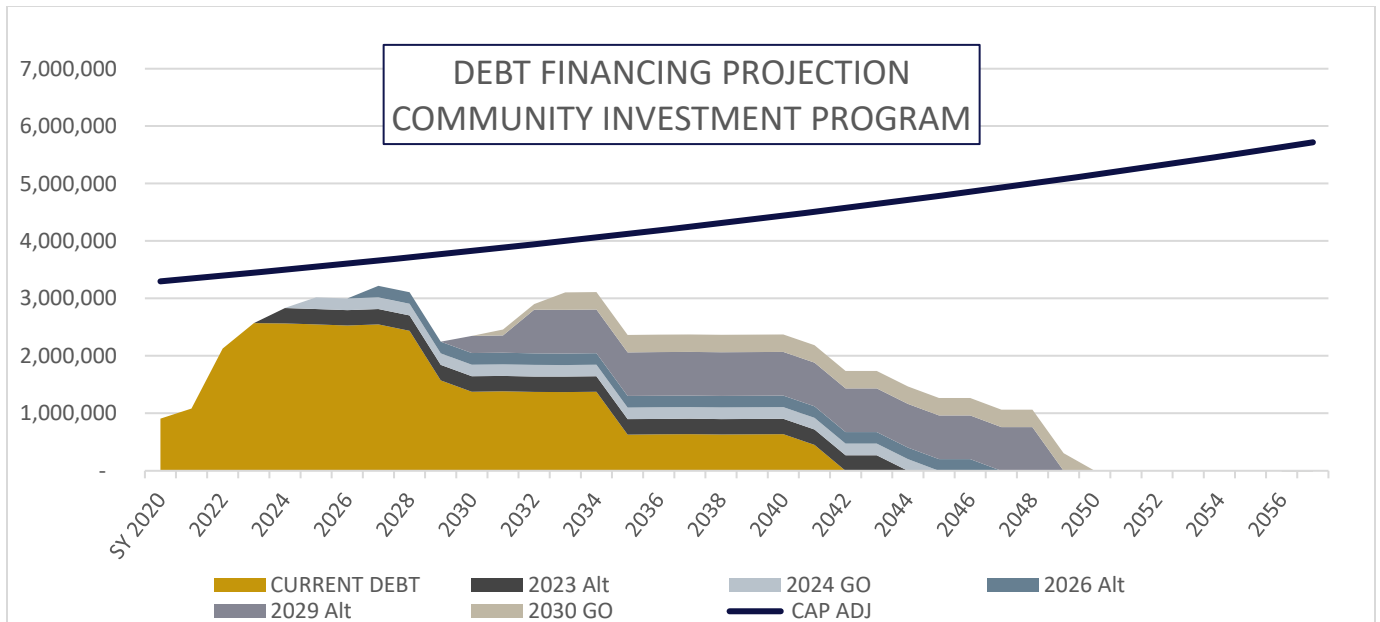
Debt Service Fund and Infrastructure Needs

*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 \$67.0 million in Tax Year 2020.
- The Village currently has \$28.8 million in outstanding General Obligation Bond Debt and \$2.1 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 \$2.6 million.
- The Village issued \$7.0 million in General Obligation Bonds in 2021, which was approved by the community as part of a \$10 million referendum request in April 2021. This issue added approximately \$450,000 per year to the Village’s annual debt service payments and the remaining \$3 million is anticipated to be issued in CY 2024.



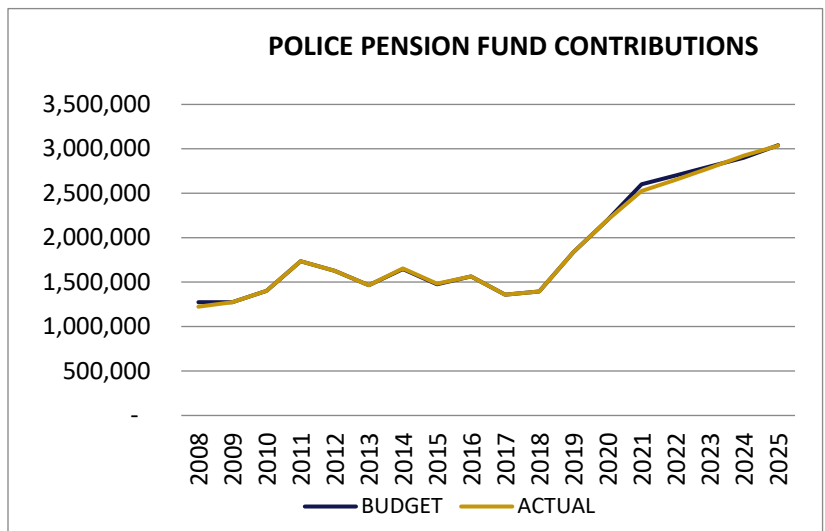


- Based on the last CIP, the forecast assumes the issuance of self-sustaining, alternate revenue bond financing for water system improvements in 2023, in addition to the issuance of the second installment of referendum approved General Obligation Bonds in 2024. This financing plan is currently under review and staff will be seeking feedback and direction from the Finance Committee on next steps.

Pension Fund

Forecast Outlook: INCREASING

- As the statutory requirement for this fund to be fully funded by 2040 approaches, public safety pension contributions will continue to increase. This is subject to change by legislation but has not yet gained traction with the Illinois legislature.
- The forecast includes a required contribution of \$2,524,910 for CY 2022, which is the same as the current year's required contribution. The actuarial contribution was calculated at \$2,456,792 (\$68,118 less than the prior year), however, based on discussions with the Finance Committee in June, it is recommended to keep this contribution the same in CY 2022.



- The forecast assumes Police Pension costs in accordance with the Village's formal funding policy, which was adopted in early 2021 to include an open amortization period and a phase in of a smaller payroll growth rate. These changes were incorporated into the funding policy to level payments out over time and to start paying down the Village's unfunded pension liability. **Please note:** the contributions in the forecast are placeholders using current information and are likely to change each year based on investment performance and changes to the demographics of the participants in the pension fund.
- The FF of future pension contributions is also subject to change with any benefit changes made in the future at a legislative level.

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 2022 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 2022 - Calendar Year 2026

Attachment 1. General Fund

Beginning Fund Balance	\$ 11,168,007 ⁽¹⁾						
	Budget CY 2021	Projected CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026
Revenue							
Property Tax							
General Fund	9,413,685	9,141,090	9,269,070	9,500,800	9,728,820	9,952,585	10,181,495
Police Pension	1,318,161	1,279,991	1,297,915	1,330,365	1,362,295	1,393,630	1,425,685
Fire Pension	42,080	40,861	41,435	42,475	43,495	44,500	45,525
	10,773,926	10,461,942	10,608,420	10,873,640	11,134,610	11,390,715	11,652,705
Sales Tax	1,524,275	2,002,488	2,030,525	2,050,835	2,071,345	2,092,060	2,112,985
			1.40%	1.00%	1.00%	1.00%	1.00%
Illinois Income Tax	854,855	1,025,599	1,081,350	1,108,385	1,134,990	1,161,095	1,187,805
Utility Tax	625,435	618,317	612,135	618,260	624,445	630,690	637,000
Building Permits	1,150,000	1,358,861	1,490,920	1,505,830	1,520,890	1,513,290	1,498,160
Telecommunications Tax	261,080	199,667	189,685	180,205	171,195	162,640	154,510
Cable Television Revenue	225,790	218,230	221,505	224,830	228,205	231,630	235,105
Alarm Permits	120,000	82,866	120,000	123,000	125,955	128,855	131,820
Use Tax	327,115	358,433	359,270	352,085	345,045	338,145	331,385
Parking Fees	60,330	10,812	11,355	14,195	24,845	49,690	52,175
Personal Property Tax Repl.	102,755	165,592	129,165	128,910	128,655	128,400	128,145
Ambulance Fees	134,747	131,522	160,040	164,045	167,985	171,850	175,805
Garbage Service Fee (LRS)	381,705	365,340	444,550	455,665	466,605	477,340	488,320
Sewer Charge	620,665	711,803	835,800	860,875	886,705	913,310	940,710
Vehicle Licenses	265,000	251,943	250,000	250,000	250,000	250,000	250,000
E911 Surcharge Revenue	179,905	211,024	208,915	206,830	204,765	202,720	200,695
Places for Eating Tax	72,000	180,000	200,000	205,000	209,920	214,750	219,690
Other Revenue	1,464,960	1,216,917	1,092,422	1,103,350	1,114,385	1,125,530	1,136,790
Total Revenue =	19,144,543	19,571,356	20,046,057	20,425,940	20,810,545	21,182,710	21,533,805
Expenditures							
Salaries - Regular	8,551,535	8,441,500	9,041,089	9,120,784	9,192,987	9,357,408	9,524,767
Salaries - Temporary	160,086	184,000	184,000	188,600	193,130	197,575	202,120
Salaries - Overtime	605,782	835,156	842,403	813,465	832,990	852,150	871,750
Benefits	1,729,417	1,692,210	1,904,941	1,904,895	1,904,850	1,904,805	1,904,760
Police Pension	2,524,910	2,524,910	2,524,910	2,575,400	2,675,100	2,791,600	2,863,500
IMRF & Fire Pension	568,877	573,393	459,281	468,411	477,257	491,495	506,157
Services	3,555,572	3,316,303	3,884,422	3,981,535	4,077,092	4,170,865	4,266,795
Commodities	932,510	887,460	855,020	876,400	897,435	918,080	939,200
Community Grants	111,000	111,000	130,000	130,000	130,000	130,000	130,000
Other Expenditures	332,450	136,952	219,957	150,000	150,000	150,000	150,000
Total Operating Expenditures =	19,072,139	18,702,884	20,046,023	20,209,490	20,530,841	20,963,978	21,359,049
Net Operating Budget =	72,404	868,472	34	216,450	279,704	218,732	174,756
Less General Fund Capital ⁽²⁾	2,126,502	1,946,413	1,484,800	1,262,500	879,000	1,871,000	827,000
Projected Fund Balance		10,090,066	8,605,300	7,559,250	6,959,954	5,307,686	4,655,442

⁽¹⁾ Fund balance includes expendable fund reserve and the General Fund includes \$1,142,940 in reserve funds with the Intergovernmental Risk Management Agency.

⁽²⁾ Capital expenses are still pending approval and may be updated based on Finance Committee Discussion.



VILLAGE OF GLENCOE FINANCIAL FORECAST

Calendar 2022 - Calendar Year 2026

Attachment 2. Water Fund

Beginning Fund Balance \$ **1,770,475** ⁽¹⁾

	Budget CY 2021	Projected CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026
Revenue							
Water Sales - Volumetric	2,727,080	3,227,359	2,839,068	3,023,610	3,220,145	3,381,155	3,550,215
Water Sales - Fixed	326,770	315,992	403,840	430,090	458,050	480,955	505,005
Lease of Property	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Meter Sales	10,000	18,000	25,000	25,000	25,000	20,000	20,000
Other Revenue	32,000	681,500	639,000	39,975	40,975	42,000	43,050
Bond Proceeds	-	-	-	-	-	-	-
Use of Reserves / Bond Proceeds fr	1,500,000	-	-	4,000,000	-	-	-
Total Revenue =	4,630,850	4,277,851	3,941,908	7,553,675	3,779,170	3,959,110	4,153,270
Expenses							
Salaries - Regular	1,218,725	1,143,500	1,227,659	1,152,063	1,173,816	1,194,811	1,216,184
Salaries - Temporary	-	-	-	-	-	-	-
Salaries - Overtime	71,568	106,500	75,566	77,073	78,530	80,018	81,451
Benefits	272,108	266,300	263,369	269,955	276,435	282,795	289,300
IMRF Pension	134,753	134,200	94,246	96,602	98,921	101,196	103,523
Services	428,023	430,224	507,633	520,325	532,815	545,070	557,610
Commodities	124,975	126,801	140,050	143,555	147,005	150,390	153,850
Debt Service	420,410	420,410	360,060	354,000	406,500	528,900	531,300
Other Expenses	49,644	49,644	49,644	52,160	52,160	54,805	54,805
Total Operating Expenditures =	2,720,206	2,677,579	2,718,227	2,665,733	2,766,182	2,937,985	2,988,023
Net Operating Budget =	1,910,644	1,600,272	1,223,681	4,887,942	1,012,988	1,021,126	1,165,248
Less Water Fund Capital ⁽²⁾	1,068,860	900,832	2,205,000	867,000	1,765,000	2,455,000	1,223,000
Projected Fund Balance	2,612,259	2,469,915	1,488,596	5,509,538	4,757,526	3,323,652	3,265,900

⁽¹⁾ Fund balance includes expendable fund reserve and the General Fund includes \$1,142,940 in reserve funds with the Intergovernmental Risk Management Agency.

⁽²⁾ Capital expenses are still pending approval and may be updated based on Finance Committee Discussion.



VILLAGE OF GLENCOE FINANCIAL FORECAST

Calendar 2022 - Calendar Year 2026

Attachment 3. Motor Fuel Tax Fund

Beginning Fund Balance \$ **1,097,952** ⁽¹⁾

	Budget CY 2021	Projected CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026
Revenue							
Motor Fuel Tax	198,825	316,925	260,610	243,020	245,455	244,965	244,480
Interest Income	5,000	1,500	5,000	6,060	6,125	6,190	6,255
Other Revenue	-	-	-	-	-	-	-
Rebuild Illinois Grant Funds	191,627	191,627	191,627	-	-	-	-
Total Revenue =	395,452	510,052	457,237	249,080	251,580	251,155	250,735
Expenditures							
Professional Services	35,660	36,860	1,200	37,785	38,730	39,700	40,695
Other Expenditures	-	-	-	36,615	37,535	38,475	39,440
Total Operating Expenditures =	35,660	36,860	1,200	74,400	76,265	78,175	80,135
Net Operating Budget =	359,792	473,192	456,037	174,680	175,315	172,980	170,600
Less MFT Capital ⁽²⁾	55,000	-	700,000	-	600,000	-	600,000
Projected Fund Balance	1,402,744	1,571,144	1,327,181	1,501,861	1,077,176	1,250,156	820,756

⁽¹⁾ Fund balance includes expendable fund reserve and the General Fund includes \$1,142,940 in reserve funds with the Intergovernmental Risk Management Agency.

⁽²⁾ Capital expenses are still pending approval and may be updated based on Finance Committee Discussion.



VILLAGE OF GLENCOE

MAJOR REVENUE LOSS SCENARIOS

Calendar 2022 - Calendar Year 2026

Attachment 4. Revenue Loss Scenarios

Property Taxes

POTENTIAL FREEZE

Property Taxes are received in two installments. The first installment, already received in March, is based on 50% 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.

	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026
Property Tax Revenue Forecast	10,608,420	10,873,640	11,134,610	11,390,715	11,652,705
Less Potential Loss =	-	(265,220)	(526,190)	(782,295)	(1,044,285)
Cumulative Effect of Loss	-	(265,220)	(791,410)	(1,573,705)	(2,617,990)
Projected Fund Balance with Reduction =	8,605,300	7,294,030	6,433,764	4,525,391	3,611,157

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.

	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026
Income Tax Revenue Forecast	1,081,350	1,108,385	1,134,990	1,161,095	1,187,805
Less Potential Loss =	-	(166,258)	(170,249)	(174,164)	(178,171)
Cumulative Effect of Loss	-	(166,258)	(336,506)	(510,671)	(688,841)
Projected Fund Balance with Reduction =	8,605,300	7,392,993	6,789,706	5,133,522	4,477,271

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.

	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026
Sales Tax Revenue Forecast	2,030,525	2,050,835	2,071,345	2,092,060	2,112,985
Less Potential Loss =	-	(307,625)	(310,702)	(313,809)	(316,948)
Cumulative Effect of Loss	-	(307,625)	(618,327)	(932,136)	(1,249,084)
Projected Fund Balance with Reduction =	8,605,300	7,251,625	6,649,253	4,993,877	4,338,494

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.

	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026
Building Permit Revenue Forecast	1,490,920	1,505,830	1,520,890	1,513,290	1,498,160
Less Potential Loss =	-	(602,332)	(608,356)	(605,316)	(599,264)
Cumulative Effect of Loss	-	(602,332)	(1,210,688)	(1,816,004)	(2,415,268)
Projected Fund Balance with Reduction =	8,605,300	6,956,918	6,351,598	4,702,370	4,056,178



MAJOR FINANCIAL POLICIES



CALENDAR YEAR 2022 MAJOR FINANCIAL POLICIES

The following is an outline of all policies that govern the Village of Glencoe's fiscal and financial decision making. They are considered, updated and approved by the Village Board on an annual basis.

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 16% of current operating expenditures, excluding capital, which equates to \$3,207,365 in Calendar Year 2022. The goal of this policy is to phase in a 25% fund balance policy by raising this percentage by 1% per year.

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 **Golf Club Fund** of 40% of operating expenses or no lower than \$750,000.

The Village will maintain a minimum balance in the **Debt Service Fund** of 25% of the required December principal and interest payments or a minimum of \$25,000.

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 2021 Tax Levy (collected in Calendar Year 2022) will increase by approximately 1.4% 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 \$179,400 through the end of Calendar Year 2022.

The 2021 Tax Levy (collectible in Calendar Year 2022) for debt service on remaining General Obligation Bonds (including Series 2015A, 2016B, 2019A, 2020 Refunding Series and 2021A) 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 \$3,280,808 based on 2019 EAV; and

- 2) The total annual payment extension is no more than \$421,427 for the 2021 Levy (last year the annual maximum was \$405,219) 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 past policy for the Glencoe Golf Club was 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 fee was paid to the Village in Stub Year 2020, prior to this payment the last actual payment was in Fiscal Year 2013. In 2021, the Village Board approved a forgiveness schedule for the outstanding management fee payable and loan payable from the Golf Club.

As part of the 2021 fee and fine analysis, staff evaluated 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 results of this evaluation will be shared with the Finance Committee for their review. More information on management fee recommendations can be found in the Fee and Fine section of this document.

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

Between 2001 and 2020, the Village provided various forms of financial support to the Glencoe Golf Club including loans for cash shortfalls and deferring payment of management fees due to the General Fund. The Village Board's reasoning for providing this financial support ranged from sustaining day-to-day operations to allowing accrued resources for eventual construction of a clubhouse and other needed improvements.

As of December 31, 2020, the amount owed to the General Fund from the Golf Club Fund for these purposes now total **\$1,855,895**. Following discussion of the Finance Committee and the Village Board, it was determined that forgiveness of this outstanding debt was warranted and appropriate. Maintaining cash balances and

methodically eliminating this outstanding debt serves to allow the funding of operations during off-season months and can be utilized to reinvest back into the course, which lessens the burden on the Village’s Community Investment Program financing needs. In addition, forgiveness of the outstanding debt plays a key role in successful fundraising for the upcoming Golf Club Clubhouse Project. As part of this project, several improvements are planned that are anticipated to increase current revenue levels and create new revenue streams in the future. Upon forgiveness of the loan, the current cash balance in the Golf Fund may be combined with these future revenue sources to assist in repaying any future debt issuance that may be completed to finance the Golf Club Clubhouse project.

In consideration of the cash flow needs of the Golf Club and in support of the future Golf Club Clubhouse Project, the Board has adopted a formal forgiveness plan for this long-term debt and is committed to reexamine the current management fee structure to ensure that any future arrangements are reasonable and sustainable.

The Golf Club Loan is hereby forgiven subject to the following provisions:

- forgiveness of debt shall be allocated in equal installments over a 10-Year period, per the schedule below;
- no additional interest shall accrue on the remaining balance throughout the duration of the forgiveness schedule; and
- the continued vitality of the Golf Club shall be taken into consideration with the calculation of any future management fee or revenue sharing calculations.

With the exception of an extraordinary circumstance(s), the Golf Club Fund debt shall be forgiven in accordance with the following schedule:

10-Year Forgiveness Plan		
Calendar Year	Forgiveness	December 31 Balance
2020	-	1,855,895
2021	185,585	1,670,310
2022	185,590	1,484,720
2023	185,590	1,299,130
2024	185,590	1,113,540
2025	185,590	927,950
2026	185,590	742,360
2027	185,590	556,770
2028	185,590	371,180
2029	185,590	185,590
2030	185,590	-

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. 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.

Funding alternatives can have the following goals:

- 1) **Actuarially Determined Contributions** - Ensure pension funding plans are based on actuarially determined annual required contributions (ARC) that incorporate both the cost of current benefits and the amortization of the plan's unfunded actuarial accrued liability.
- 2) **Funding Discipline** - Build funding discipline into the policy to remit timely contributions to the pension funds to ensure that sufficient assets will be available to pay benefits as promised.
- 3) **Intergenerational Equity** - Maintain intergenerational equity so that the cost of benefits is paid by the generation of taxpayers who receive services from pension participants.
- 4) **Contributions as a Stable Percentage of Payroll** - Contributions should be managed so that employer costs remain consistent as a percentage of payroll over time.
- 5) **Accountability and Transparency** - Clear reporting of pension funding should include an assessment of whether, how and when the Village will ensure sufficient assets will be available to pay benefits as promised.

The annual required contribution will be determined using the following principles:

- 1) The **Annual Required Contribution (ARC)** will be calculated by an enrolled actuary.
- 2) The ARC will include the normal cost for current service, amortization of any unfunded liability, and an estimate of the annual cost to administer the fund.
- 3) The **Normal Cost**, or the current annual cost of operating the pension fund each year, will be calculated using the entry age normal level of percentage of payroll actuarial cost method using the following assumptions:
 - a. The investment rate of return assumption will be 6.5% per year.
 - b. The payroll growth assumption will ultimately be set at 2.5% per year. This rate was previously set at 3.5% per year and will be phased in using 0.25% increments starting in 2021.
 - c. Non-economic assumptions, such as rates of separation, disability, retirement, mortality, etc., shall be determined in accordance with Illinois Compiled Statutes and/or tables from experience studies to most accurately reflect current experience. Examples include the following:
 - Rates of disability among active members
 - Rates of retirements
 - Rates of mortality
- 4) The difference between the **Actuarial Accrued Unfunded Liability (UAAL)** and actuarial value of assets will be amortized over an open 15-year period. Previously, this liability was amortized over a closed amortization period to achieve 100% funding by 2040. The Village's transition from a closed amortization period to an open 15-year period will be phased in using one-year increments starting in 2021.
- 5) Actuarial assets will be determined using a smoothing method to reduce the effects of market volatility on the Village's contributions. A **five-year smoothed market value** method will be used to recognize variances from actuarial assumptions from actual market returns.
- 6) The contribution will include an estimate of the annual cost to administer the fund. This estimate will simply assume that the prior year administrative expenses will be the same in the current year.

Current Illinois Compiled Statutes require that the Village's Police Pension Fund reach a funded level of 90% by the year 2040, which means that accrued assets in the fund must equal 90% of the calculated UAAL of the fund at that time. While it is anticipated that this date may change, the policy stipulations outlined above are expected to achieve a more sustainable funding level over the long term, develop a feasible plan to begin to pay off the UAAL beginning in 2021 and minimize volatility in contributions over the long term.

Funding of the Pension Fund shall be transparent to vested parties including plan participants, annuitants, the Police Pension Board, the Village Board and residents. To achieve this transparency, the following information shall be distributed and/or published on the Village's website:

- 1) A copy of the annual actuarial evaluation for all funds shall be made available to the Village Board and Police Pension Board of Trustees.
- 2) The Village's annual operating budget shall clearly state the Village's required contribution to the Police Pension Fund. As part of the budget process, the required contribution to the fund shall be reviewed and discussed at an open meeting of the Finance Committee and/of Village Board.
- 3) The Village's Comprehensive Annual Financial Report reflects the Village's annual required contribution and the value of the outstanding pension liabilities as directed by the Governmental Accounting Standards Board.

In conjunction with the annual examination of the books and records of the Village by an independent certified public accountant, all pension funding documents will be reviewed with the Village's consulting actuary. The annual financial statement will also include information as to the current funded status of all public pension funds examined.

Funding a defined benefit pension plan requires a long-term horizon. Assumptions and inputs into the policy focus on long-term trends, not year-to-year shifts in the economic or non-economic environments. This policy will be reviewed by the Finance Committee every three years, beginning with the Calendar Year 2024 budget process. If, in the opinion of the Committee, conditions change to such an extent so as to alter the effectiveness of this policy statement, or it is found that the stipulations above are not sufficiently addressing statutory requirements, such recommended changes to the policy shall be brought to the attention of the Village Board for their consideration and review.

For the Calendar Year 2022 Budget, the Village's actuary is recommending a required contribution of \$2,456,792, which is a 2.7% decrease from the Calendar Year 2021 contribution. Based off of the consensus of the Finance Committee and Village Board the budgeted Calendar Year 2022 contribution will remain the same at \$2,524,910, rather than decreasing the contribution in 2022.

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 \$50,000 in the General Fund towards future obligations. 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 2022, the Village has not opted to utilize any surplus funds for this purpose.

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 2022 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:

Asset Class	Capitalization Threshold
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:

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

For the IPBC plan year ending June 30, 2021, the Village's meets the minimum fund balance requirements in the Administration Fund (\$662) and the Benefit Fund (\$200,243). 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 \$292,000. 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 is not recommended to be utilized in Calendar Year 2022.



FEE AND FINE SCHEDULE ANALYSIS



FEE AND FINE SCHEDULE ANALYSIS

As part of the Calendar Year 2022 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 the data received, the Calendar Year 2022 includes some fee increases, but no new fees are proposed.

FEE INCREASES FOR CALENDAR YEAR 2022

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 a 6.5% increase in volumetric rates and the fixed charge based on meter size. This rate increase is less than the recommendations in the water rate analysis. The emergency repair work done in 2021 on the watermain that runs through the Skokie Lagoons has alleviated the need to address the near-term relocation of the Village's Water Tower.

The current and budgeted Calendar Year 2022 rates are listed below in Table 1.

Table 1: Current and Calendar Year 2022 Water Rate

	Current Fee	CY 2022 Fee
Volumetric Water Rate	\$7.65 per unit <i>based on 1000 gallons</i>	\$8.15 per unit <i>based on 1000 gallons</i>
Fixed Charge Rate		
5/8 Inch Water Meter	\$18.50	\$19.70
3/4 Inch Water Meter	\$24.80	\$26.41
1 Inch Water Meter	\$24.80	\$26.41
1-1/2 Inch Water Meter	\$31.16	\$33.19
2 Inch Water Meter	\$48.31	\$51.45
3 Inch Water Meter	\$175.45	\$186.85
4 Inch Water Meter	\$222.49	\$236.95

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). These mandates 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 3% increase to the current sewer rates. The estimated revenue based on a 3% increase, is approximately \$835,800. The current and Calendar Year 2022 rates are listed below in Table 2.

Table 2: Current and Calendar Year 2022 Sewer Rate

	Current Fee	CY 2022 Fee
Sewer Rate	\$1.699 per quarter <i>based on 1000 gallons</i>	\$1.750 per quarter <i>based on 1000 gallons</i>
Minimum Bill	\$16.99 per quarter	\$17.50 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 approved quarterly fees that would eliminate the General Fund subsidy of various garbage services 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 1.4% increase in the General Collection Services (GCS) fee, which is consistent with the 12-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 2022 fees are listed below in Table 3.

Table 3: Current and Calendar Year 2022 General Collection Services Fees

	Current Fee	CY 2022 Fee
Once Weekly Commercial (Recycling Only)	\$8.52 per quarter	\$8.64 per quarter
Twice Weekly Commercial (Recycling Only)	\$13.32 per quarter	\$13.51 per quarter
Multi- Family	\$28.23 per quarter	\$28.63 per quarter
Once Weekly Curbside	\$35.48 per quarter	\$35.97 per quarter
Once Weekly Top of Drive	\$42.90 per quarter	\$43.51 per quarter
Twice Weekly Curbside and Top of Drive	\$49.27 per quarter	\$49.96 per quarter

GLENCOE GOLF CLUB RATES

The Glencoe Golf Club Calendar Year 2022 budget includes increasing some weekday and weekend green fee rates by \$1.00 - \$2.00.

NEW FEE PROPOSALS OR REVISIONS

No new fees are proposed for Calendar Year 2022.

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. A modified calculation of the management fee for the Golf Club and the Water Fund to more adequately recover the actual cost of management and administrative services provided is being proposed for this budget.

FUTURE REVIEW

Staff has identified the following service that needs additional analysis during Calendar Year 2022.

- **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 and staff changes, this effort was delayed and will now be completed during Calendar Year 2022.



VILLAGE OF GLENCOE

SCHEDULE OF FEES, CHARGES, FINES AND PENALTIES

CALENDAR YEAR 2022: JANUARY 1, 2022 - DECEMBER 31, 2022

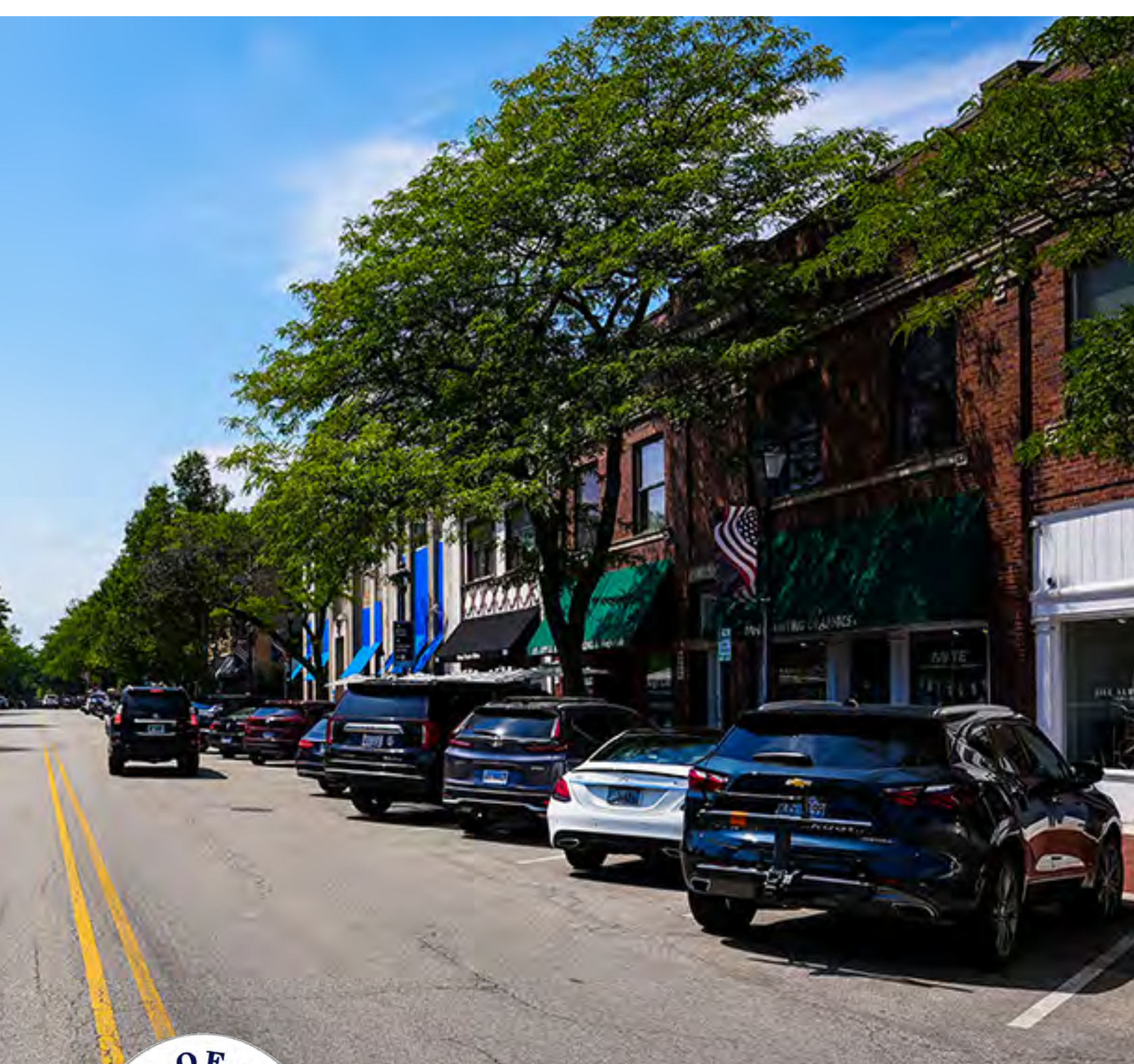
CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
CODE OF ORDINANCES		
Chapter 4: Alcoholic Beverages		
Section 4-7 (A)	Class A-1 Liquor License - Annual; Primary On-Premises Consumption (Beer and Wine)	\$4,000.00
Section 4-7 (A)	Class A-2 Liquor License - Annual; Primary On-Premises Consumption (Spirits, Beer 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

CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
Section 9-18: 114.4	Misdemeanor Violation of Chapter if Summons by Certified Mail - Per Occurrence	\$25.00 - \$750.00
Section 9-18: 115.4	Stop Work Order Cancellation Fee	\$100.00
Section 9-30 (a)	Building/Street Permit Deposit for Street/Sidewalk Restoration	\$500.00 Minimum
Section 9-61	Building or Structure Transportation/Removal Permit Surety Bond	\$10,000.00
Section 9-72.1(c)	Pool Drainage Permit for Discharge Into Sewer System Exceeding 35 Gallons/Minute	\$50.00
Section 9-72.1(e)	Pool Drainage Permit - Surety Bond	\$10,000.00
Section 9-92	Grade Change Permit Application Fee (Without Building Permit)	\$140.00
Section 9-105 (B)	Violations of Chapter 9, Article XIV - Per Day or Occurrence	\$25.00 - \$750.00
Chapter 9A: Burglar and Fire Alarms		
Section 9A-5 (1)	Initial Alarm Permit Fee - Annual	\$50.00
Section 9A-5 (2)	Alarm Permit Fee Renewal - Annual	\$50.00
Section 9A-5 (3)	One-Time Connection Fee - Per Alarm System	\$50.00
Section 9A-5 (4)	Initial Alarm Permit Fee for Residents Age 65 & Over - Annual	\$25.00
Section 9A-5 (4)	Alarm Permit Fee Renewal for Residents Age 65 & Over - Annual	\$25.00
Section 9A-5 (4)	One-Time Connection Fee for Residents Age 65 & Over - Per Alarm System	\$25.00
Section 9A-7 (1) (i)	Charge for Third through Fifth False Alarms in Calendar Year - Per Occurrence	\$60.00
Section 9A-7 (1) (ii)	Charge for Sixth through Eighth False Alarms in Calendar Year - Per Occurrence	\$120.00
Section 9A-7 (1) (iii)	Charge for Ninth through Eleventh False Alarms in Calendar Year - Per Occurrence	\$240.00
Section 9A-7 (1) (iv)	Charge for Twelfth through Fourteenth False Alarms in Calendar Year - Per Occurrence	\$300.00
Section 9A-7 (1) (v)	Charge for Fifteenth and Additional False Alarms in Calendar Year - Per Occurrence	\$500.00
Section 9A-10	Late Charge for Permit Fees or Service Charge Payments Not Paid Within 30 Days	10% of Billed Amount
Chapter 11: Drains, Sewers and Sewage Disposal		
Section 11-2	Drain Laying/Sewer Building Licensed Surety Bond - Annual	\$5,000.00
Chapter 12: Dry Cleaners and Laundries		
Section 12-4	Dry Cleaning Establishment License - Annual	\$60.00
Section 12-9	Dry Cleaning Outlet License - Annual	\$25.00
Section 12-12	Laundry License - Annual	\$60.00
Chapter 14: Electrical Contractors		
Section 14-3	Electrical Contractor Registration - Annual	\$30.00; \$15.00 after six months of the register year
Chapter 15: Filling Stations and Public Garages		
Section 15-4	Filling Station License - Annual	\$150.00
Chapter 16: Fines and Imprisonment		
Section 16-1	Any Violation of Village Code - Per Occurrence	\$25.00 - \$750.00
Section 16-1	Any Violation of Village Code if Summons by Certified Mail - Per Occurrence	\$25.00 - \$750.00
Chapter 17: Fire Prevention		
Section 17-1; International Fire Code Section 109.3	Any Violation of Code Chapter - Per Occurrence	\$25.00 - \$750.00
Section 17-1; International Fire Code Section 109.3	Any Violation of Code Chapter if Summons Made by Certified Mail - Per Occurrence	\$25.00 - \$750.00
Chapter 18: Florists		
Section 18-4	License Fee - Annual	\$40.00
Chapter 20: Garbage, Rubbish & Weeds		
Section 20-22	General Collection Service Fee Per Quarter Once Weekly Commercial (Recycling Only)	\$8.52 \$8.64 per quarter
Section 20-22	General Collection Service Fee Per Quarter Twice Weekly Commercial (Recycling Only)	\$13.32 \$13.51 per quarter
Section 20-22	General Collection Service Fee Per Quarter Multi-Family	\$28.23 \$28.63 per quarter
Section 20-22	General Collection Service Fee Per Quarter Once Weekly Curbside	\$35.48 \$35.97 per quarter
Section 20-22	General Collection Service Fee Per Quarter Once Weekly Top of Drive	\$42.90 \$43.51 per quarter
Section 20-22	General Collection Service Fee Per Quarter Twice Weekly Curbside and Top of Drive	\$49.27 \$49.96 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	\$16.99 \$17.50 based on 1000 gallons
Section 21A-63 (a)	Wastewater System Basic Over-Minimum User Rate - Per Quarter	\$16.99 \$17.50 based on 1000 gallons
Section 21A-64 (1)	Wastewater System Non-Metered Minimum User Rate- Per Quarter	\$16.99 \$17.50 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 (b)	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-5 (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 Gallons	76.50 \$81.47
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 1000 Gallons	\$7.65 \$8.15 per quarter
Section 36-24	Fixed Charge (5/8 Inch Water Meter) - Per Quarter	19.50 \$19.70
Section 36-24	Fixed Charge (3/4 Inch Water Meter) - Per Quarter	24.80 \$26.41
Section 36-24	Fixed Charge (1 Inch Water Meter) - Per Quarter	24.80 \$26.41
Section 36-24	Fixed Charge (1-1/2 Inch Water Meter) - Per Quarter	31.16 \$33.19
Section 36-24	Fixed Charge (2 Inch Water Meter) - Per Quarter	48.34 \$51.45
Section 36-24	Fixed Charge (3 Inch Water Meter) - Per Quarter	175.45 \$186.85
Section 36-24	Fixed Charge (4 Inch Water Meter) - Per Quarter	222.49 \$236.95
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 per month
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.)	\$34.00 \$36.00 - \$46.00
-	Weekday 18-Hole Prime Time	\$45.00 \$46.00 - \$56.00
-	Weekday 18-Hole Senior Membership (Monday - Thursday)	\$28.00 - \$38.00
-	Weekday 18-Hole Junior Membership (Monday - Thursday)	\$24.00 - \$34.00
-	Weekday 18-Hole Twilight (After 2:30 p.m.)	\$29.00 - \$39.00
-	Weekday 18-Hole Super Twilight (After 4:00 p.m.)	\$25.00 \$26.00 - \$36.00
-	Weekday 9-Hole Prime Time	\$29.00 - \$39.00
-	Weekday 9-Hole Senior Membership (Monday - Thursday)	\$24.00 \$25.00 - \$35.00
-	Weekday 9-Hole Twilight (After 2:30 p.m.)	\$29.00 - \$39.00
-	Weekend 18-Hole Prime-Time	\$54.00 \$55.00 - \$65.00

CHAPTER/SECTION	FEE DESCRIPTION	FEE AMOUNT
-	Weekend 18-Hole Senior Membership (After 2:30 p.m.)	\$29.00 \$30.00 - \$40.00
-	Weekend 18-Hole Junior Membership (After 2:00 p.m.)	\$25.00 \$26.00 - \$36.00
-	Weekend 18-Hole Twilight (After 2:30 p.m.)	\$34.00 - \$44.00
-	Weekend Super Twilight (After 4:00 p.m.)	\$26.00 \$27.00 - \$37.00
-	Driving Range - Large Bucket	\$11.00 \$13.00
-	Driving Range - Small Bucket	\$7.00
-	Driving Range-Eagle Key	\$105.00 \$120.00
-	Driving Range-Birdie Key	\$63.00 \$70.00
-	Electric Cart 18-Hole - Per Person	\$18.00
-	Electric Cart 9-Hole - Per Person	\$12.00 \$13.00
-	Pull Cart 18-Hole - Per Person	\$6.00 \$7.00
-	Pull Cart 9-Hole - Per Person	\$5.00
-	Rental Clubs - Per Person	\$19.00 \$20.00
-	Premium Rental Clubs	\$28.00 \$30.00
-	Senior Membership Card	\$28.00 \$30.00 - \$40.00
-	Permanent Tee Time Membership-Credit Card	\$1,200.00 \$1,230.00 - \$1,280.00
-	Permanent Tee Time Membership-Cash	\$1,165.00 \$1,195.00 - \$1,245.00
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 12/31/2020	CALENDAR YEAR 2021 PROJECTED			PROJECTED FUND BALANCE 12/31/2021	CALENDAR YEAR 2022 PROPOSED			PROPOSED FUND BALANCE 12/31/2022
		REVENUE	EXPENSE ²	SURPLUS / (DEFICIT)		REVENUE	EXPENSE ²	SURPLUS / DEFICIT	
GOVERNMENTAL FUNDS									
GENERAL	11,168,007	19,583,636	20,649,297	(1,065,661)	10,102,346	20,046,057	21,530,823	(1,484,766)	8,617,580
CAPITAL PROJECTS	219,957	7,302,755	155,000	7,147,755	7,367,712	105,250	4,279,000	(4,173,750)	3,193,962
DEBT SERVICE	362,988	1,953,188	1,950,588	2,600	365,588	2,404,278	2,404,278	-	365,588
SUB-TOTAL	11,750,952	28,839,579	22,754,885	6,084,694	17,835,646	22,555,585	28,214,101	(5,658,516)	12,177,130
SPECIAL REVENUE FUNDS									
MOTOR FUEL TAX	1,097,952	510,052	36,861	473,191	1,571,143	457,237	701,200	(243,963)	1,327,180
SUB-TOTAL	1,097,952	510,052	36,861	473,191	1,571,143	457,237	701,200	(243,963)	1,327,180
ENTERPRISE FUNDS									
WATER	1,770,475	4,277,851	3,578,411	699,440	2,469,915	3,941,908	4,923,229	(981,321)	1,488,594
GOLF CLUB ³	(106,587)	1,824,909	2,390,154	(565,245)	(671,832)	1,937,221	2,593,745	(656,524)	(1,328,356)
SUB-TOTAL	1,663,888	6,102,760	5,968,565	134,195	1,798,083	5,879,129	7,516,974	(1,637,845)	160,238
PENSION FUNDS									
POLICE	41,132,343	3,607,375	3,606,910	465	41,132,808	3,675,573	3,673,780	1,793	41,134,601
FIRE	1,201	48,900	48,600	300	1,501	48,900	48,900	-	1,501
SUB-TOTAL	41,133,544	3,656,275	3,655,510	765	41,134,309	3,724,473	3,722,680	1,793	41,136,102
CUSTODIAL FUND TOTAL⁴	11,415	22,800	23,300	(500)	10,915	23,000	23,000	-	10,915
GRAND TOTAL	55,657,751	39,131,466	32,439,121	6,692,345	62,350,096	32,639,424	40,177,955	(7,538,531)	54,811,565

	CY 2021 PROJECTED				CY 2022 PROPOSED			
	OPERATING EXPENSE	PROJECTED FUND BALANCE	% FUND BALANCE	MONTHS	OPERATING EXPENSE	ESTIMATED FUND BALANCE	% FUND BALANCE	MONTHS
OPERATING FUNDS								
GENERAL	20,649,297	10,102,346	48.9%	5.87	21,530,823	8,617,580	40.0%	4.80
WATER	3,578,411	2,469,915	69.0%	8.28	4,923,229	1,488,594	30.2%	3.63
SUB-TOTAL	24,227,708	12,572,261	51.9%	6.23	26,454,052	10,106,174	38.2%	4.58

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 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.

⁴ 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.

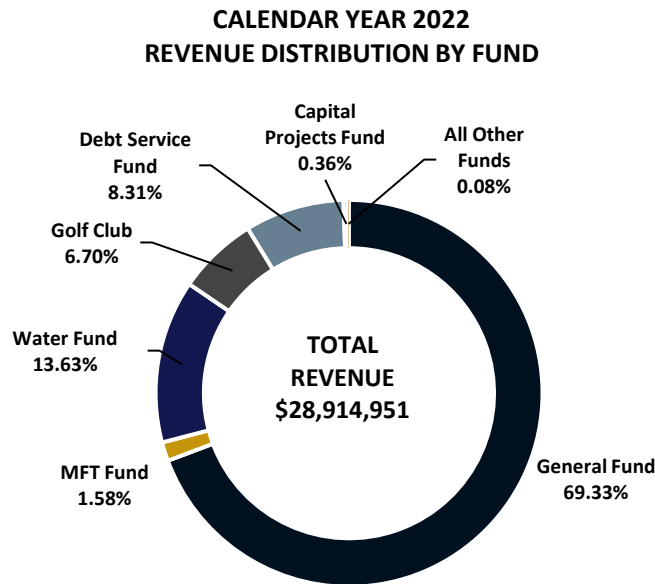


VILLAGE OF GLENCOE

CALENDAR YEAR 2022

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 **\$28,914,951**.



FUND	FY 2020 ACTUAL	SY 2020 ACTUAL	CY 2021 PROJECTED	CY 2022 BUDGET
GENERAL FUND	18,873,489	19,974,368	19,583,636	20,046,057
SPECIAL FUNDS				
MOTOR FUEL TAX	314,587	221,340	510,052	457,237
CAPITAL PROJECTS FUND	1,818,629	1,736,375	7,302,755	105,250
ENTERPRISE FUNDS				
WATER	2,654,319	7,935,055	4,277,851	3,941,908
GOLF CLUB	1,772,485	1,839,043	1,824,909	1,937,221
DEBT SERVICE FUND	1,872,286	1,959,410	1,953,188	2,404,278
CUSTODIAL FUND	22,729	26,795	22,800	23,000
TOTAL REVENUES <i>(Excluding Pension Funds)</i>	\$ 27,328,525	\$ 33,692,386	\$ 35,475,191	\$ 28,914,951
PENSION FUNDS				
POLICE	4,044,568	3,173,999	3,607,375	3,675,573
FIRE	43,768	47,240	48,900	48,900
TOTAL REVENUES <i>(Pension Funds Only)</i>	\$ 4,088,336	\$ 3,221,239	\$ 3,656,275	\$ 3,724,473
GRAND TOTAL	\$ 31,416,861	\$ 36,913,625	\$ 39,131,466	\$ 32,639,424



VILLAGE OF GLENCOE

CALENDAR YEAR 2022

Revenue Detail by Category

	TAXES	CHARGES FOR SERVICE	PERMITS, LICENSES & FEES	FINES & FORFEITURES	OTHER REVENUE	OTHER FINANCING SOURCE	TOTAL
PROPERTY TAXES	10,608,420	-	-	-	-	-	10,608,420
SALES TAXES	2,030,525	-	-	-	-	-	2,030,525
INCOME TAXES	1,081,350	-	-	-	-	-	1,081,350
UTILITY TAXES	612,145	-	-	-	-	-	612,145
BUILDING PERMITS	-	-	1,490,920	-	-	-	1,490,920
TELECOMMUNICATIONS TAXES	189,685	-	-	-	-	-	189,685
CABLE FRANCHISE FEES	-	-	221,505	-	-	-	221,505
ALARM PERMITS	-	-	120,000	-	-	-	120,000
VIOLATIONS	-	-	-	103,000	-	-	103,000
LICENSES-VEHICLE, ANIMAL, BUSINESS & LIQ. USE TAXES	375,200	-	329,500	-	-	-	375,200
PERSONAL PROPERTY REPLC. TAXES (PPRT)	129,165	-	-	-	-	-	129,165
GRANTS	-	-	-	-	167,191	-	167,191
MANAGEMENT FEES (SERVICE FEES)	-	69,644	-	-	-	-	69,644
GARBAGE SERVICE FEES (GCSF)	-	-	444,550	-	-	-	444,550
SEWER CHARGES	-	835,800	-	-	-	-	835,800
E911 SURCHARGES	-	208,915	-	-	-	-	208,915
PLACES OF EATING TAX	200,000	-	-	-	-	-	200,000
OTHER REVENUE	-	-	277,540	-	551,002	-	828,542
GENERAL FUND TOTAL	\$ 15,226,490	\$ 1,114,359	\$ 2,884,015	\$ 103,000	\$ 718,193	\$ -	\$ 20,046,057
MOTOR FUEL TAXES & OTHER REVENUE	260,610	-	-	-	196,627	-	457,237
MOTOR FUEL TAX FUND TOTAL	\$ 260,610	\$ -	\$ -	\$ -	\$ 196,627	\$ -	\$ 457,237
INTEREST & OTHER REVENUE	-	-	-	-	-	5,250	5,250
PLANNED USE OF FUND RESERVE	-	-	-	-	100,000	-	100,000
CAPITAL PROJECTS FUND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 5,250	\$ 105,250
VOLUMETRIC WATER CHARGES	-	2,839,068	-	-	-	-	2,839,068
FIXED CHARGES	-	403,840	-	-	-	-	403,840
LEASE OF PROPERTY	-	-	-	-	35,000	-	35,000
METER SALES	-	25,000	-	-	-	-	25,000
GRANTS	-	-	-	-	600,000	-	600,000
INTEREST & OTHER REVENUE	-	14,000	-	-	25,000	-	39,000
WATER FUND TOTAL	\$ -	\$ 3,281,908	\$ -	\$ -	\$ 660,000	\$ -	\$ 3,941,908
GREEN FEES	-	1,297,715	-	-	-	-	1,297,715
LESSONS	-	141,681	-	-	-	-	141,681
RENTALS	-	294,175	-	-	-	-	294,175
INVENTORY	-	58,500	-	-	-	-	58,500
FOOD SALES	-	22,300	-	-	-	-	22,300
MEMBERSHIPS	-	36,850	-	-	-	-	36,850
OTHER REVENUE	-	75,000	-	-	11,000	-	86,000
GLENCOE GOLF CLUB FUND TOTAL	\$ -	\$ 1,926,221	\$ -	\$ -	\$ 11,000	\$ -	\$ 1,937,221
PROPERTY TAXES & OTHER REVENUE	2,391,778	-	-	-	12,500	-	2,404,278
DEBT SERVICE FUND TOTAL	\$ 2,391,778	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ 2,404,278
INTEREST & OTHER REVENUE	-	-	-	-	-	23,000	23,000
WASHINGTON PLACE SSA FUND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000
EMPLOYER CONTRIBUTIONS	-	-	-	-	2,524,910	-	2,524,910
EMPLOYEE CONTRIBUTIONS	-	-	-	-	393,963	-	393,963
PPRT & OTHER REVENUE	6,100	-	-	-	750,600	-	756,700
POLICE PENSION FUND TOTAL	\$ 6,100	\$ -	\$ -	\$ -	\$ 3,669,473	\$ -	\$ 3,675,573
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	\$ 17,887,378	\$ 6,322,488	\$ 2,884,015	\$ 103,000	\$ 5,414,293	\$ 28,250	\$ 32,639,424

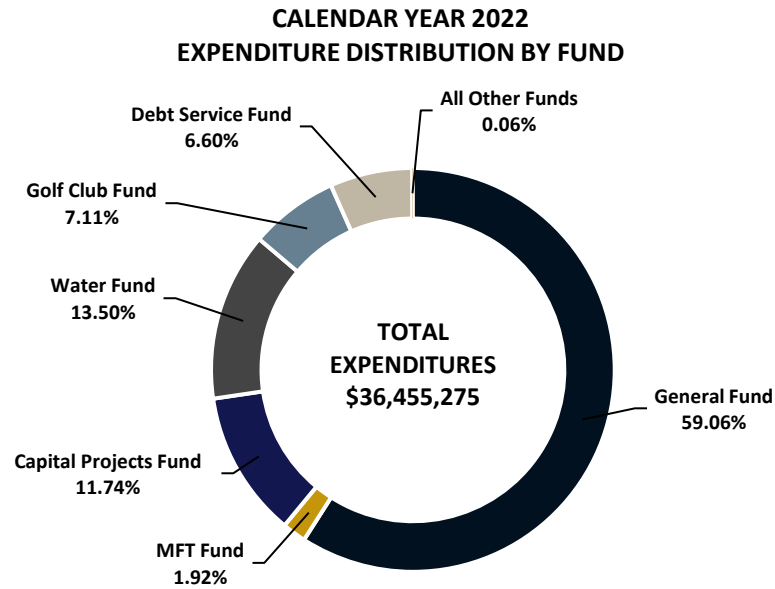


VILLAGE OF GLENCOE

CALENDAR YEAR 2022

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 **\$36,455,275**.



FUND	FY 2020 ACTUAL	SY 2020 ACTUAL	CY 2021 PROJECTED	CY 2022 BUDGET
GENERAL FUND	17,751,550	17,751,550	20,649,297	21,530,823
SPECIAL FUNDS				
MOTOR FUEL TAX	35,551	35,551	36,861	701,200
CAPITAL PROJECTS FUND	549,046	549,046	155,000	4,279,000
ENTERPRISE FUND				
WATER	1,985,263	1,985,263	3,578,411	4,923,229
GOLF CLUB	1,556,782	1,556,782	2,390,154	2,593,745
DEBT SERVICE	1,763,330	1,763,330	1,950,588	2,404,278
CUSTODIAL FUND	(13,995)	(13,995)	23,300	23,000
TOTAL REVENUES <i>(Excluding Pension Funds)</i>	\$ 23,627,527	\$ 23,627,527	\$ 28,783,611	\$ 36,455,275
PENSION FUNDS				
POLICE	3,131,316	3,131,316	3,606,910	3,673,780
FIRE	48,496	48,496	48,600	48,900
TOTAL REVENUES <i>(Pension Funds Only)</i>	\$ 3,179,811	\$ 3,179,811	\$ 3,655,510	\$ 3,722,680
GRAND TOTAL	\$ 26,807,338	\$ 26,807,338	\$ 32,439,121	\$ 40,177,955



VILLAGE OF GLENCOE

CALENDAR YEAR 2022

Expenditure Detail by Category

	PERSONNEL	SERVICES	COMMODITIES	DEBT SERVICE	CAPITAL	OTHER	TRANSFER	TOTAL
VILLAGE MANAGER'S OFFICE								
ADMINISTRATION	856,675	191,586	5,950	-	-	-	-	1,054,211
LEGAL	-	287,870	-	-	-	-	-	287,870
BOARDS & COMMISSIONS	-	-	-	-	-	199,450	-	199,450
INFORMATION TECHNOLOGY	182,039	548,662	86,102	-	198,801	-	-	1,015,604
DEPARTMENT TOTAL	\$ 1,038,714	\$ 1,028,118	\$ 92,052	\$ -	\$ 198,801	\$ 199,450	\$ -	\$ 2,557,135
FINANCE DEPARTMENT								
FINANCE ADMINISTRATION	857,392	125,483	50,305	-	-	1,500	-	1,034,680
LIABILITY INSURANCE RISK MANAGEMENT	6,190	441,000	-	-	-	15,000	-	462,190
TRANSFER TO CAPITAL FUND	-	-	-	-	-	-	100,000	100,000
DEPARTMENT TOTAL	\$ 863,582	\$ 566,483	\$ 50,305	\$ -	\$ -	\$ 16,500	\$ 100,000	\$ 1,596,870
PUBLIC WORKS								
PUBLIC WORKS ADMINISTRATION	977,898	103,414	6,351	-	30,000	-	-	1,117,663
SEWERS	775,366	101,911	66,850	-	79,001	-	-	1,023,128
FORESTRY	968,845	160,201	45,550	-	85,001	-	-	1,259,597
MUNICIPAL BUILDINGS	-	184,701	9,000	-	175,000	-	-	368,701
COMMUNITY DEVELOPMENT	161,078	261,750	450	-	-	-	-	423,278
MUNICIPAL GARAGES	377,771	105,341	9,951	-	-	10,000	-	503,063
STREETS	787,504	187,750	281,150	-	725,003	-	70,000	2,051,407
SOLID WASTE	-	242,938	-	-	-	-	-	242,938
DEPARTMENT TOTAL	\$ 4,048,462	\$ 1,348,006	\$ 419,302	\$ -	\$ 1,094,005	\$ 10,000	\$ 70,000	\$ 6,989,775
PUBLIC SAFETY								
PUBLIC SAFETY ADMINISTRATION	8,224,966	72,000	-	-	-	-	-	8,296,966
POLICE	520,869	634,986	160,471	-	110,000	-	-	1,426,326
FIRE	190,263	201,540	110,890	-	-	-	-	502,693
PARAMEDIC	69,768	33,290	22,000	-	36,000	-	-	161,058
DEPARTMENT TOTAL	\$ 9,005,866	\$ 941,816	\$ 293,361	\$ -	\$ 146,000	\$ -	\$ -	\$ 10,387,043
GENERAL FUND TOTAL	\$ 14,956,624	\$ 3,884,423	\$ 855,020	\$ -	\$ 1,438,806	\$ 225,950	\$ 170,000	\$ 21,530,823
MFT								
	-	1,200	-	-	700,000	-	-	701,200
SPECIAL FUNDS TOTAL	\$ -	\$ 1,200	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 701,200
WATER								
DISTRIBUTION	721,493	303,165	55,600	360,060	1,750,001	-	-	3,190,319
PRODUCTION	939,347	254,112	84,450	-	455,001	-	-	1,732,910
DEPARTMENT TOTAL	\$ 1,660,840	\$ 557,277	\$ 140,050	\$ 360,060	\$ 2,205,002	\$ -	\$ -	\$ 4,923,229
GOLF								
ADMINISTRATION	217,713	178,213	750	-	-	400	-	397,076
GOLF ACADEMY	-	90,580	1,650	-	-	-	-	92,230
GOLF BUILDINGS & GROUNDS	590,621	91,768	118,105	-	535,000	235,714	-	1,571,208
GOLF PLAY	360,336	66,367	9,950	52,100	-	-	-	488,753
GOLF PRO SHOP	-	3,670	40,808	-	-	-	-	44,478
DEPARTMENT TOTAL	\$ 1,168,670	\$ 430,598	\$ 171,263	\$ 52,100	\$ 535,000	\$ 236,114	\$ -	\$ 2,593,745
ENTERPRISE FUND TOTAL	\$ 2,829,510	\$ 987,875	\$ 311,313	\$ 412,160	\$ 2,740,002	\$ 236,114	\$ -	\$ 7,516,974
DEBT SERVICE	\$ -	\$ 2,500	\$ -	\$ 2,401,778	\$ -	\$ -	\$ -	\$ 2,404,278
CAPITAL PROJECT FUND	\$ -	\$ 524,000	\$ -	\$ -	\$ 3,755,000	\$ -	\$ -	\$ 4,279,000
SPECIAL SERVICE AREA FUND	\$ -	\$ -	\$ -	\$ 23,000	\$ -	\$ -	\$ -	\$ 23,000
TOTAL (Excluding Pension Funds)	\$ 17,786,134	\$ 5,399,998	\$ 1,166,333	\$ 2,836,938	\$ 8,633,808	\$ 462,064	\$ 170,000	\$ 36,455,275
PENSION FUNDS								
POLICE PENSION	3,549,730	123,550	500	-	-	-	-	3,673,780
FIREFIGHTERS PENSION	48,400	500	-	-	-	-	-	48,900
PENSION FUND TOTAL	\$ 3,598,130	\$ 124,050	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 3,722,680
GRAND TOTAL	\$ 21,384,264	\$ 5,524,048	\$ 1,166,833	\$ 2,836,938	\$ 8,633,808	\$ 462,064	\$ 170,000	\$ 40,177,955

BUDGET SUMMARY
REVENUE AND EXPENDITURE SUMMARY

	FY 2020 ACTUAL	SY 2020 ACTUAL	CY 2021 BUDGET	CY 2021 PROJECTED	CY 2022 BUDGET
REVENUES AND OTHER FINANCING SOURCES					
GENERAL FUND	18,873,489	19,974,368	19,144,543	19,583,636	20,046,057
SPECIAL FUNDS					
MOTOR FUEL TAX	314,587	221,340	395,452	510,052	457,237
CAPITAL PROJECTS FUND	1,818,629	1,736,375	215,001	7,302,755	105,250
ENTERPRISE FUND					
WATER	2,654,319	7,935,055	4,630,850	4,277,851	3,941,908
GOLF	1,772,485	1,839,043	1,824,909	1,824,909	1,937,221
DEBT SERVICE	1,872,286	1,959,410	1,951,988	1,953,188	2,404,278
CUSTODIAL FUND	22,729	26,795	24,300	22,800	23,000
TOTAL REVENUES	27,328,525	33,692,386	28,187,043	35,475,191	28,914,951
EXPENDITURES AND OTHER FINANCING USES					
GENERAL FUND	17,751,550	17,751,550	21,198,641	20,649,297	21,530,823
SPECIAL FUNDS					
MOTOR FUEL TAX	35,551	35,551	90,660	36,861	701,200
CAPITAL PROJECTS FUND	549,046	549,046	155,000	155,000	4,279,000
ENTERPRISE FUND					
WATER	1,985,263	1,985,263	3,789,067	3,578,411	4,923,229
GOLF	1,556,782	1,556,782	2,390,154	2,390,154	2,593,745
DEBT SERVICE	1,763,330	1,763,330	1,951,988	1,950,588	2,404,278
CUSTODIAL FUND	(13,995)	(13,995)	24,300	23,300	23,000
TOTAL EXPENDITURES	23,627,527	23,627,527	29,599,810	28,783,611	36,455,275
REVENUE LESS EXPENDITURE SURPLUS / (DEFICIT)	3,700,998	10,064,859	(1,412,767)	6,691,580	(7,540,324)

Note: Excludes Pension Funds

**VILLAGE OF GLENCOE
HISTORY OF ADOPTED BUDGETS**

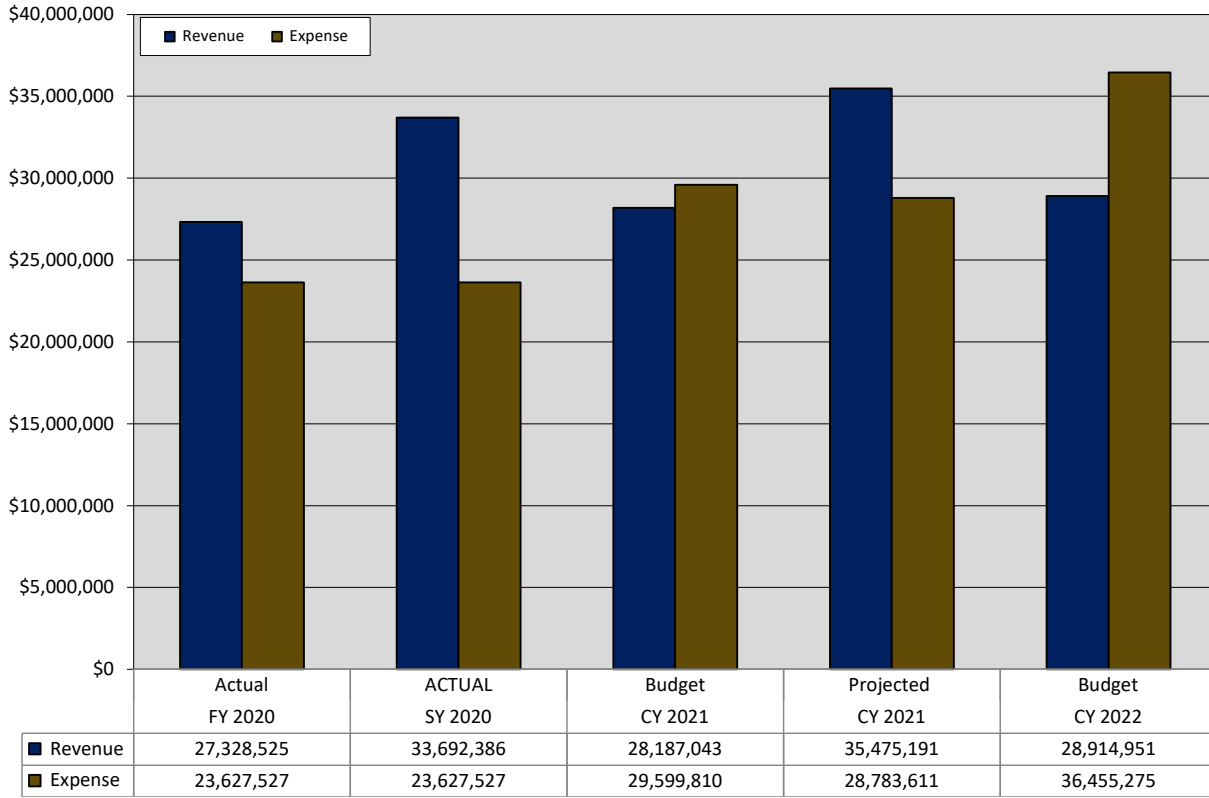
	ADOPTED 2015	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018	ADOPTED 2019	ADOPTED FY 2020	ADOPTED SY 2020	ADOPTED CY 2021	PROPOSED CY 2022	% CHANGE FROM CY 2021
REVENUE										
OPERATING FUND										
GENERAL	15,707,498	15,990,121	16,017,011	16,251,144	17,413,908	17,413,908	19,974,368	19,144,543	20,046,057	4.50%
SUB-TOTAL	15,707,498	15,990,121	16,017,011	16,251,144	17,413,908	17,413,908	19,974,368	19,144,543	20,046,057	9.04%
ENTERPRISE FUNDS										
WATER	2,168,848	2,206,646	1,966,923	2,035,425	2,755,000	2,755,000	7,935,055	4,630,850	3,941,908	-17.48%
GOLF CLUB	1,560,617	1,595,538	1,609,472	1,649,889	1,712,989	1,739,874	1,839,043	1,824,909	1,937,221	5.80%
SUB-TOTAL	3,729,465	3,802,184	3,576,395	3,685,314	4,467,989	4,494,874	9,774,098	6,455,759	5,879,129	-9.81%
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	221,340	395,452	457,237	13.51%
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	221,340	395,452	457,237	13.51%
CAPITAL/DEBT										
CAPITAL PROJECTS	15,875	-	5,268,850	18,405	13,250	13,250	1,736,375	215,001	105,250	-104.28%
DEBT SERVICE	1,566,094	1,565,508	1,579,535	2,293,417	2,233,991	2,233,991	1,959,410	1,951,988	2,404,278	18.81%
SUB-TOTAL	1,581,969	1,565,508	6,848,385	2,311,822	2,247,241	2,247,241	3,695,785	2,166,989	2,509,528	13.65%
TOTAL REVENUES	22,863,339	23,192,359	28,231,188	23,521,848	24,357,138	24,384,023	33,665,591	28,162,743	28,891,951	2.52%

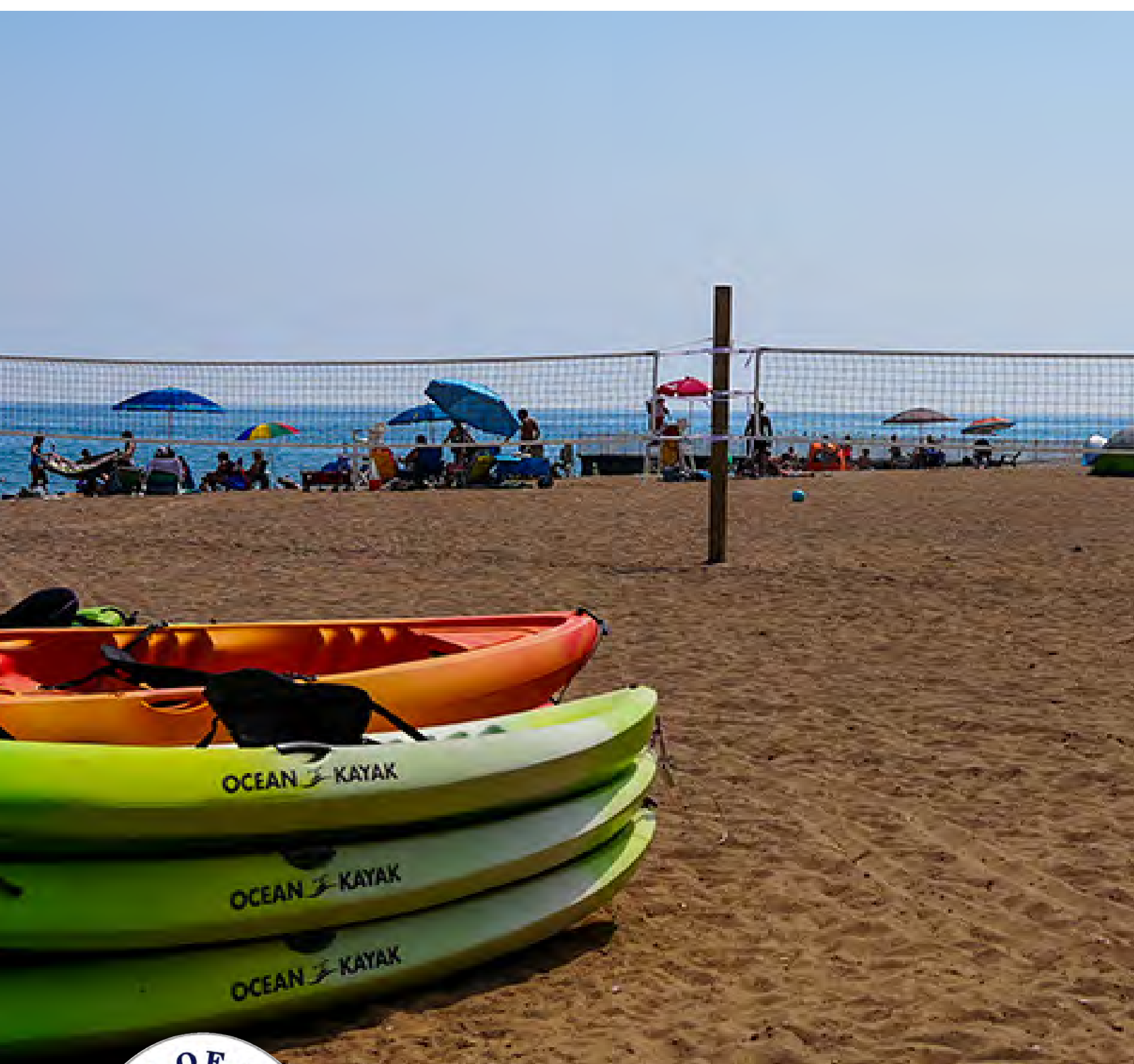
	ADOPTED 2015	ADOPTED 2016	ADOPTED 2017	ADOPTED 2018	ADOPTED 2019	ADOPTED FY 2020	ADOPTED SY 2020	ADOPTED CY 2021	PROPOSED CY 2022	% CHANGE FROM CY 2021
EXPENDITURES										
OPERATING										
GENERAL	16,622,575	16,516,515	16,187,939	17,808,377	18,780,316	18,992,156	20,194,578	21,198,641	21,530,823	1.54%
SUB-TOTAL	16,622,575	16,516,515	16,187,939	17,808,377	18,780,316	18,992,156	20,194,578	21,198,641	21,530,823	1.54%
ENTERPRISE FUNDS										
WATER	2,101,639	2,208,330	2,262,584	2,586,043	2,755,370	2,755,370	5,992,684	3,789,067	4,923,229	23.04%
GOLF CLUB	1,724,255	2,312,467	2,284,241	2,370,036	1,915,462	1,932,892	1,954,914	2,390,154	2,593,745	7.85%
SUB-TOTAL	3,825,894	4,520,797	4,546,825	4,956,079	4,670,832	4,688,262	7,947,598	6,179,221	7,516,974	17.80%
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	81,270	90,660	701,200	87.07%
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	81,270	90,660	701,200	87.07%
CAPITAL/DEBT										
CAPITAL PROJECTS	3,902,564	71,518	7,948,000	5,015,239	1,275,000	1,275,000	1,736,375	155,000	4,279,000	96.38%
DEBT SERVICE	1,553,356	1,566,231	1,566,231	2,116,397	2,125,225	2,125,225	1,961,410	1,951,988	2,404,278	18.81%
SUB-TOTAL	5,455,920	1,637,749	9,514,231	7,131,636	3,400,225	3,400,225	3,697,785	2,106,988	6,683,278	68.47%
TOTAL EXPENDITURES	27,613,752	24,753,968	32,056,030	31,851,922	26,934,073	27,163,343	31,921,231	29,575,510	36,432,275	18.82%

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 2022 budget includes total revenues of \$20,046,057. The budget as presented is an overall increase of \$727,909 or 2.6% from the Calendar Year 2021 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.

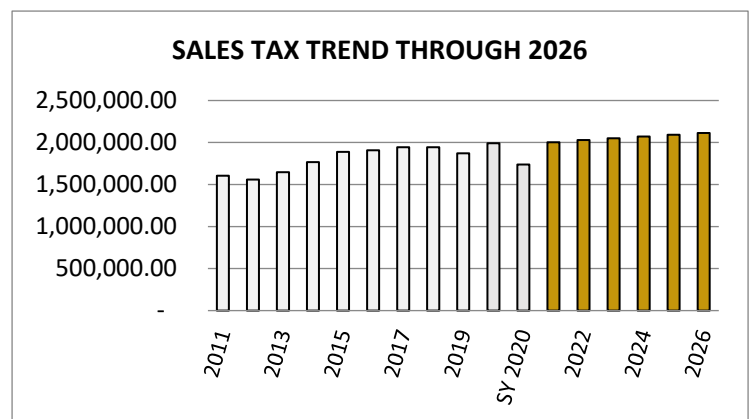
Property Tax

Property tax is the Village's largest revenue source at 53% 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 \$110,000 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, 2022, 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.

The Calendar Year 2021 budget projects that trends that have been seen over the past several months will continue into next year. It is projected that the Village will receive \$2,035,525 in sales tax in calendar year 2021.



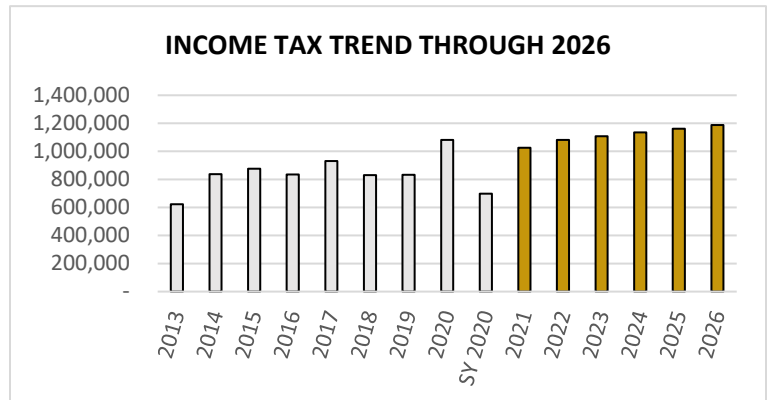
Sewer Charges

Sewer charges are calculated based on water consumption and are billed with water on a quarterly basis. Sewer charges will be increased by 3.0% effective January 1, 2022. 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.



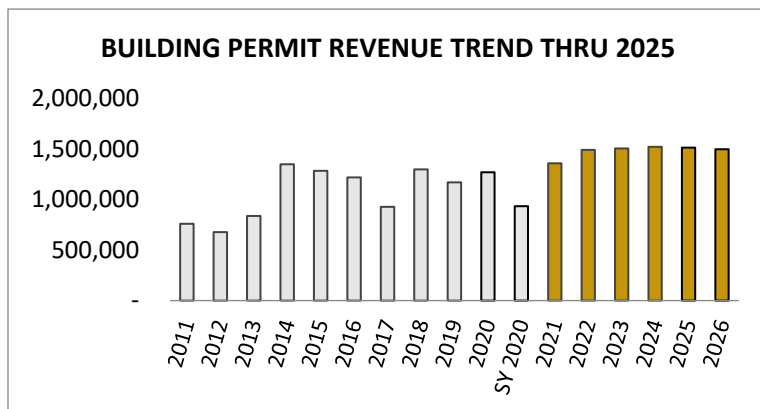
Income taxes are a significant revenue source for the Village and are very susceptible to changes in legislative and economic conditions. The Village will continue to monitor this revenue source closely for any future modifications. It is projected that the Village will receive \$1,081,350 in income tax in Calendar Year 2022.

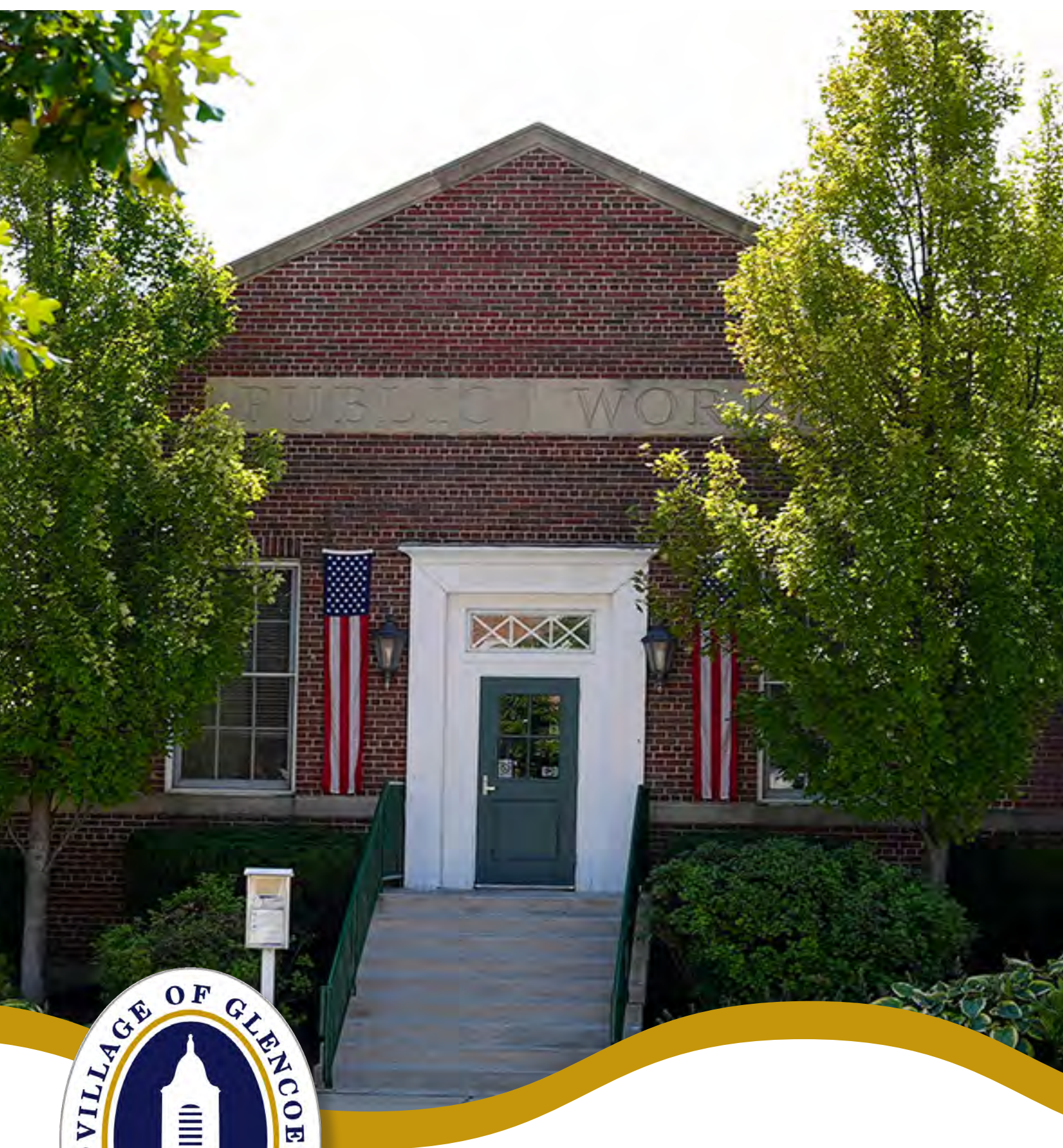
Telecommunication Tax

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 2022 Budget projects an annual revenue of \$189,685. 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 2022 Budget projects an annual revenue of \$1,490,920. 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.

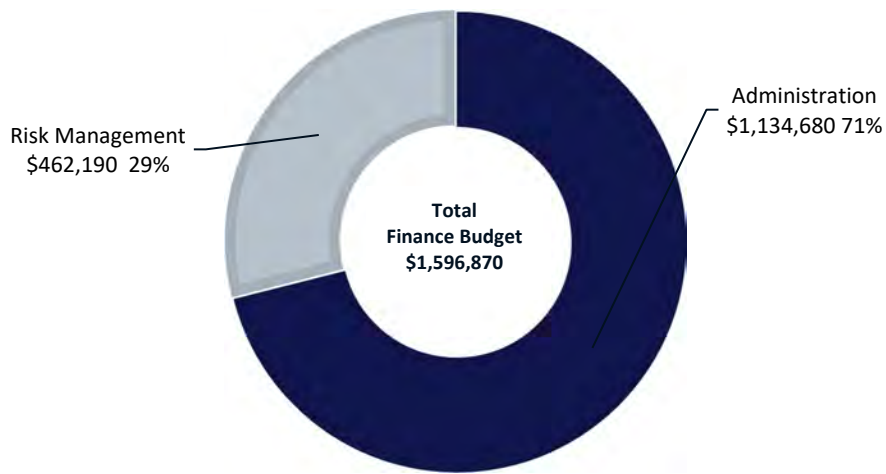
Also included in the Administration Division is the procurement consolidation of commodities such as supplies, postage, credit card and banking fees to provide centralized oversight of formal bidding and proposal processes. This allows the Village to maximize savings and improve the quality of the purchasing 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 2022 budget request includes \$1,596,870 in expenditures. The budget as presented is an overall decrease of \$94,911 or -5.6% from the Calendar Year 2021 Budget. The decrease is largely attributable to the reduction in the planned transfer of excess building permit revenue into the Capital Fund. It should be noted that the budget now includes a \$100,000 transfer to the Capital Fund to fund future capital projects based on anticipated activity for 2022. The decrease in this transfer is slightly offset by increased supply costs for utility billing due to COVID-related supply chain shortages and an increase in the insurance deductibles budget.



CALENDAR YEAR 2022 EXPENDITURES

	Administration Division	Liability Insurance Risk Management	Total	Approved CY 2021	% Change from Budget
Personnel	857,392	6,190	863,582	878,518	-1.7%
Services	125,483	441,000	566,483	556,398	1.8%
Commodities	50,305	-	50,305	44,865	12.1%
Subtotal	1,033,180	447,190	1,480,370	1,479,781	0.0%
Other Expense	1,500	15,000	16,500	12,000	37.5%
Other Financing Use ⁽¹⁾	100,000	-	100,000	200,000	N/A
Subtotal	101,500	15,000	116,500	212,000	-45.0%
Grand Total	1,134,680	462,190	1,596,870	1,691,781	-5.6%

¹ The \$100,000 in the other financing use represents a 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 2022, pending receipt of excess building permit revenues.

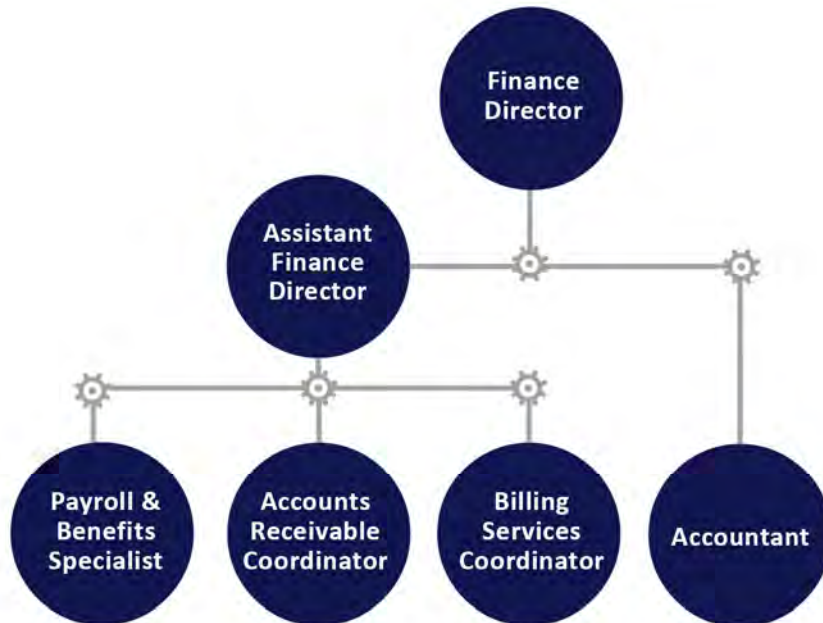
Highlighted requests from the Calendar Year 2022 Budget includes the following:

- **Public Liability Insurance:** The Public Liability Insurance account includes a projected premium of \$302,500 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.
- **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 2022 budget.

The chart below illustrates authorized positions for Calendar Year 2022.



AUTHORIZED FULL-TIME POSITIONS	SY 2020	CY 2021	CY 2022
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Accountant	1	1	1
Financial Analyst	1	1	0
Billing Services Coordinator	1	1	1
Payroll and Benefits Specialist	0	0	1
Accounts Receivable Coordinator	0	1	1
TOTAL FULL-TIME	6	6	6

STRATEGIC PLAN RECOMMENDATIONS

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

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

The Finance Department budget does not include any capital expenditures for Calendar Year 2022.

DIVISION DETAIL

ADMINISTRATION DIVISION

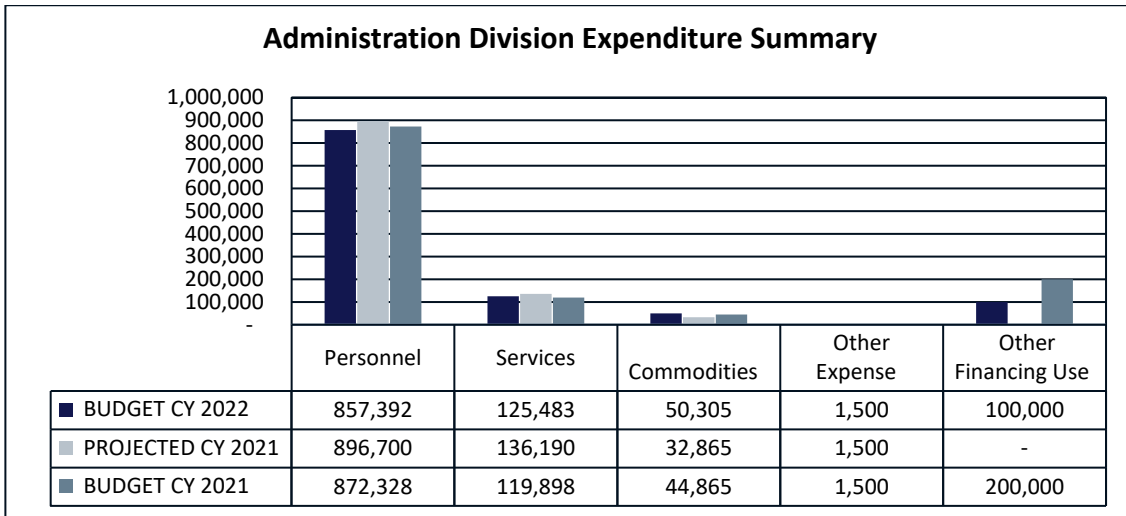
The Administrative Division of the Finance Department is responsible for daily financial activities including processing accounts payable, accounts receivable, utility billing, collections and cash receipts, preparation of applicable state and federal reports and monthly financial reports to the Village 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 2022 budget is \$1,134,680. 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:

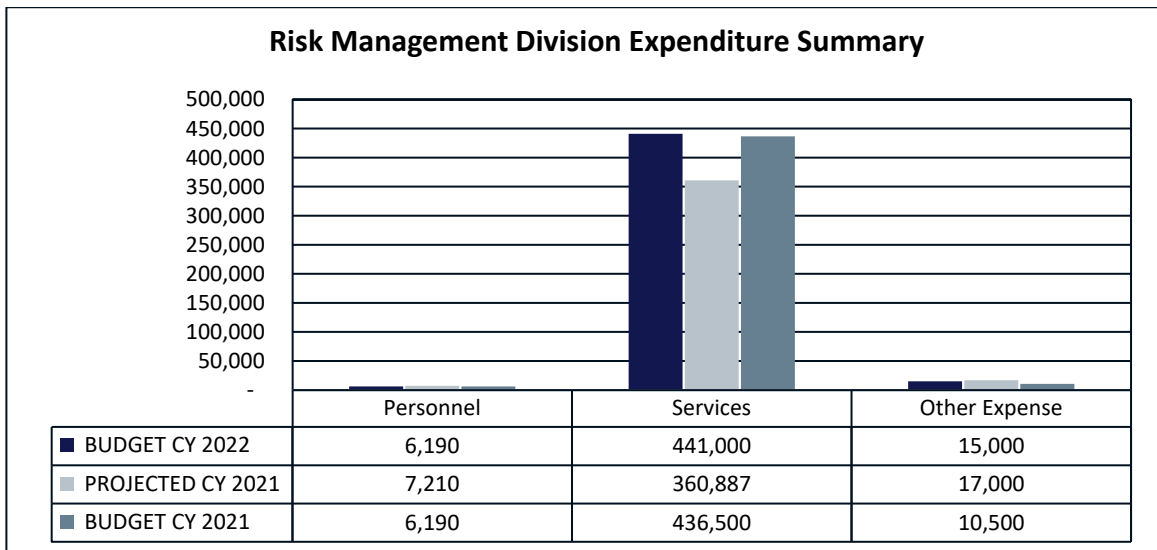
- *Personnel:* Salaries, Employee Benefits and Pension Cost
- *Services:* Service Fees, Professional Services, Membership Dues and Training
- *Commodities:* Supplies and Vehicle Operating Expense
- *Other:* Collection Expense and Miscellaneous Refunds
- *Other Financing Use:* Transfer to the Capital 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 2022 budget is \$462,190. 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 2021 ACCOMPLISHMENTS

1	As part of the implementation of the Village-wide ERP system, continued configuration of new payroll software.
2	In partnership with the Village Manager's Office, produced the Village's fourth <i>Budget in Brief</i> document.
3	In partnership with the Village Manager's Office and Public Works Departments, assisted in producing communications for the April 2021 Bond Referendum.
4	Issued \$7 Million in Referendum-approved General Obligation Bonds and reaffirmed the Village's AAA credit rating.
5	In coordination with the Finance Committee and Village's actuaries, developed a pension funding modeler and formal funding policy for the Police Pension Fund.
6	In collaboration with the Public Works Department, worked to implement new meter reading interface and changes to units of billing.
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 2022 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 2021 vehicle and pet license renewal process.
12	Developed the Calendar Year 2022 Budget in collaboration with all Village departments.
13	In conjunction with the Public Safety Department, completed implementation the Parking Systems management system.
14	Developed and implemented a communication, collections and training plan to launch the Village's new Places for Eating Tax.

CALENDAR YEAR 2022 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 Annual Financial Report and the PAFR (Popular Annual Financial Report).	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	Evaluate and implement a new billing software for residential alarm permitting and invoicing.	Operational Effectiveness, Financial Sustainability	Q1 2022
5	Develop a Contractual Risk Policy and standardize Professional Service Agreements.	Operational Effectiveness	Q1 2022
6	As part of the implementation of the Village-wide ERP system, complete implementation of a new payroll, timekeeping and scheduling systems.	Operational Effectiveness	Q2 2022
7	Develop the Calendar Year 2023 Budget in collaboration with all Village departments.	Fiscal Sustainability	Q2 2022
8	Develop a Request for Proposals for Banking Services	Fiscal Sustainability	Q3 2022
9	Develop a Request for Proposals for Utility Bill Print Services and Vehicle License Program Fulfillment Services	Fiscal Sustainability	Q3 2022



FINANCE DEPARTMENT EXPENDITURES

Administration & Risk Management Divisions

Calendar Year 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 400 - Personnel					
40105 - SALARIES	499,794	510,158	607,028	626,600	625,456
40115 - LONGEVITY PAY	4,200	4,125	5,175	1,200	3,325
40130 - INSURANCE OPT OUT	-	-	-	-	-
40150 - SALARIES - RHS PAY	3,666	2,904	3,069	11,300	1,269
40190 - OTHER COMPENSATION	1,060	8,053	1,253	5,400	1,253
40205 - OVERTIME	1,522	3,753	4,460	2,400	4,686
40405 - EMPLOYEE BENEFITS	114,581	113,239	140,059	133,400	124,206
40450 - FLEXIBLE SPENDING ACCOUNT FEES	2,500	1,678	2,190	-	2,190
40460 - SOCIAL SECURITY	27,756	28,609	34,134	2,210	35,553
40465 - MEDICARE	6,974	7,254	8,495	37,300	8,824
40505 - ILLINOIS MUNICIPAL RETIREMENT FUND	54,687	56,873	68,655	8,800	52,820
40705 - UNEMPLOYMENT INSURANCE	4,000	7,360	4,000	70,300	4,000
AcctClass: 400 - Personnel Total:	\$ 720,739	\$ 744,005	\$ 878,518	\$ 903,910	\$ 863,582
AcctClass: 500 - Contractual Services					
50305 - BANKING FEES	20,000	14,173	25,000	18,050	25,000
50310 - CREDIT CARD FEES	20,000	16,807	20,000	20,740	20,000
50315 - POSTAGE	10,250	1,156	10,250	10,000	10,250
50505 - PROFESSIONAL SERVICES	52,630	49,962	52,630	79,000	57,145
50705 - MEMBERSHIPS DUES	3,400	2,073	3,408	3,400	3,418
50805 - TRAINING	12,980	3,560	8,610	5,000	9,670
51120 - EMPLOYEE RECOGNITION	1,000	-	1,000	-	1,000
51505 - PROPERTY & CASUALTY INSURANCE	424,350	336,693	435,500	360,887	440,000
AcctClass: 500 - Contractual Services Total:	\$ 544,610	\$ 424,423	\$ 556,398	\$ 497,077	\$ 566,483
AcctClass: 600 - Commodities					
60120 - SUPPLIES	25,315	13,903	24,865	17,790	30,305
60605 - FUEL	-	740	-	-	-
60606 - VEHICLE OPERATING EXPENSE	18,000	7,304	20,000	14,775	20,000
60705 - MISCELLANEOUS EXPENSE	-	12,852	-	300	-
61035 - SUPPLIES	-	187	-	-	-
AcctClass: 600 - Commodities Total:	\$ 43,315	\$ 34,986	\$ 44,865	\$ 32,865	\$ 50,305
AcctClass: 800 - Capital					
83012 - LIBRARY PAYMENTS	10,500	11,386	10,500	17,000	15,000
83020 - MISCELLANEOUS REFUNDS	9,500	13,343	1,500	1,500	1,500
AcctClass: 800 - Capital Total:	\$ 20,000	\$ 24,729	\$ 12,000	\$ 18,500	\$ 16,500
AcctClass: 900 - Other Financing Use					
90240 - TRANSFER TO WASHINGTON SSA FUND	-	1,512	-	-	-
90250 - TRANSFERS TO CAPITAL FUND	200,000	-	200,000	-	100,000
AcctClass: 900 - Other Financing Use Total:	200,000	1,512	200,000	-	100,000
Report Total:	\$ 1,528,664	\$ 1,229,655	\$ 1,691,781	\$ 1,452,352	\$ 1,596,870



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.

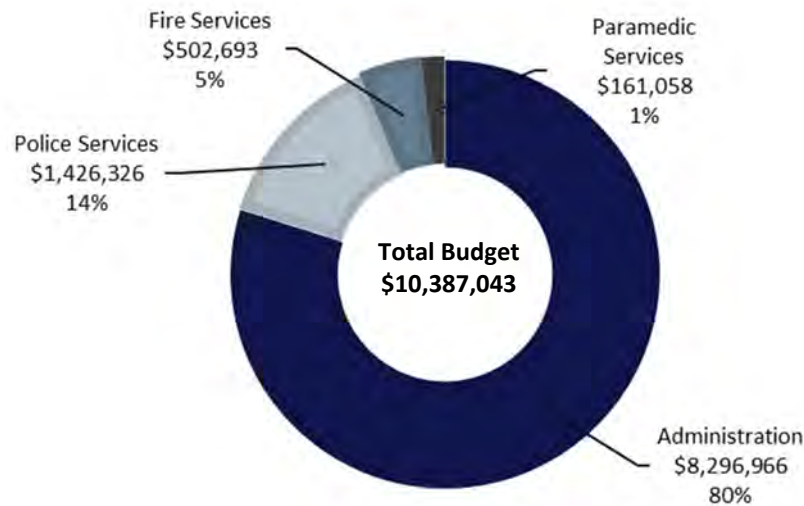
Emergency Medical Service (EMS)

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 2022 budget request includes \$10,387,043 in expenditures. The budget as presented is an overall increase of \$583,910 or 6.0% from the Calendar Year 2021 Budget. The increase in the overall expenditures is largely attributable to increased costs for goods and services related to the COVID-19 pandemic, increased law enforcement training mandates for Public Safety Officers and an increase in personnel costs due to overtime related to staff turnover as well as the proposed addition of one new full-time management analyst position. The Department does not anticipate any large-scale projects to be undertaken in Calendar Year 2022. Personnel costs reflect the need to fill open positions to maintain an authorized staffing level of 36 sworn officers and the requisite training requirements for new and veteran sworn officers.

It should be noted that the Department has experienced significant staffing shortages in 2021 due to a number of factors. One of the disadvantages of providing high level training in all three aspects of public safety is that our employees are highly marketable. Compounded with pandemic fatigue and mandates, the negative aspects of being a police officer in the present social environment, police reform legislation initiatives and recently enacted pension portability from police to fire, many of our officers are seeking full-time firefighter/paramedic positions rather than continue a Public Safety (law enforcement) career.



CALENDAR YEAR 2022 EXPENDITURES

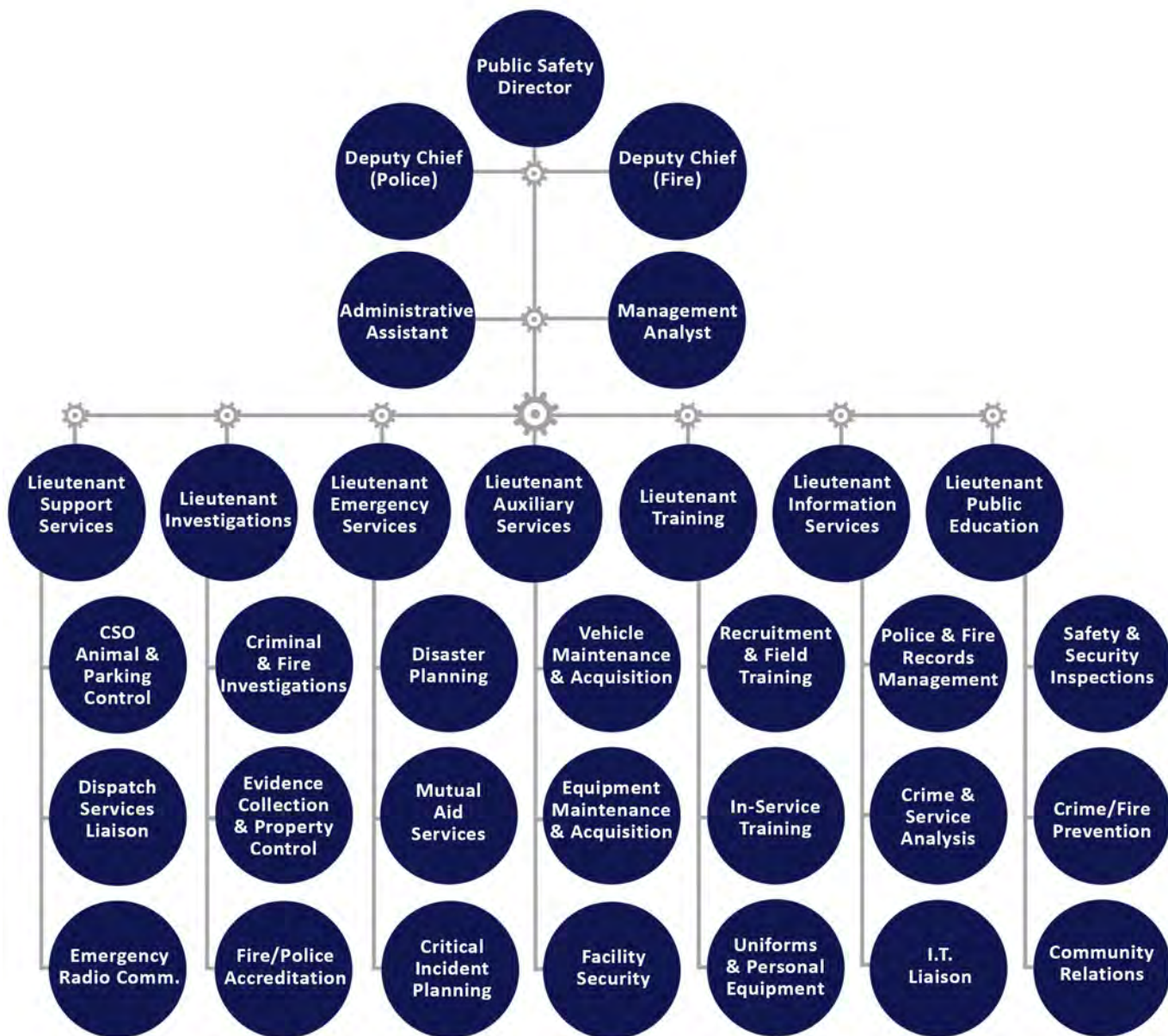
	Administration Division	Police Services	Fire Services	Emergency Medical Services	Total	Approved CY 2021	% Change from Budget
Personnel	8,224,966	520,869	190,263	69,768	9,005,866	8,192,720	9.9%
Services	72,000	634,986	201,540	33,290	941,816	889,801	5.8%
Commodities	-	160,471	110,890	22,000	293,361	311,978	-6.0%
Subtotal	8,296,966	1,316,326	502,693	125,058	10,241,043	9,394,499	9.0%
Capital	-	110,000	-	36,000	146,000	-	N/A
Other	-	-	-	-	-	-	N/A
Subtotal	-	110,000	-	36,000	146,000	-	N/A
Grand Total		1,426,326	502,693	161,058	10,387,043	9,394,499	10.6%

Highlighted requests from the Calendar Year 2022 Budget includes the following:

- **Personnel and Overtime Costs:** During the last three 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. However, due to staffing shortages as described above, the Calendar Year 2022 Budget will reflect regular salary changes/reductions as new officers replace veteran officers as well as increased overtime expenditures to fill shift vacancies and mandated training initiatives.
- **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 and unanticipated staffing shortages, most external police, fire, and EMS training was cancelled during Calendar Year 2021. 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 2022 will focus on ensuring that officer certifications are maintained as required and reform-related mandated training is added for all sworn officers.
- **Paramedic Staffing:** Related to the overall staffing challenges, certified paramedic staffing levels have been drastically reduced. To expand the roster of certified paramedics on staff and provide relief to those officers serving as paramedics, staff is exploring options for supplemental paramedic manpower, including contract services and/or part-time paramedic employee staffing models.
- **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.
- **Capital Equipment Purchases:** In Calendar Year 2022, the Department is seeking approval for relatively modest capital purchases. Following standard vehicle replacement protocols, two marked police patrol vehicles are scheduled for replacement with similar make/model vehicles; however, the new vehicles will have a hybrid drivetrain option. In addition, the cardiac monitors used by Glencoe paramedics are fast approaching their useful life cycle limits, and the Department is seeking to replace the three existing monitors in a phased approach - one per year over the next three years. Last, the Public Safety kitchen requires a total remodel, including cabinetry, flooring, utilities and appliances. While this item has been approved in two previous budget cycles, vendors have not been responsive. If necessary, Public Safety and Public Works staff will collaborate to identify and manage sub-contractors to complete the project.

PERSONNEL RECOMMENDATIONS

The Public Safety Department consists of 43 full-time employees.



AUTHORIZED FULL-TIME POSITIONS	SY 2020	CY 2021	PROPOSED CY 2022
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
Management Analyst	0	0	1
TOTAL FULL-TIME	42	42	43

*Supplemental paramedic staffing will not be considered as part of authorized full-time positions.

The Public Safety Department is seeking to fill all vacant Public Safety Officer positions; however, this endeavor is directly tied to the qualifications of potential candidates and availability of entry-level police and fire academy training. The Department remains focused on recruitment, personnel development, retention, and succession planning in anticipation of expected and unexpected turnover of sworn officers in the coming years.

New this year, the department is looking to add a non-sworn Management Analyst position to assist with special projects, data gathering and distillation, operational program evaluation and general research. Presently, these tasks are being done by various staff members, including command staff and Lieutenants. However, as the department is in transition with staffing, command staff and lieutenants must concentrate on operational and strategic priorities, as well as personnel management issues as described above.

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 #650 \$ 55,000
 - Vehicle Replacement #662 \$ 55,000
 - Public Safety Kitchen Remodel (PW Budget line item) \$ 50,000
 - Cardiac Monitor Replacement \$ 36,000
- TOTAL: \$196,000**

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, and as proposed, the new Management Analyst. 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.

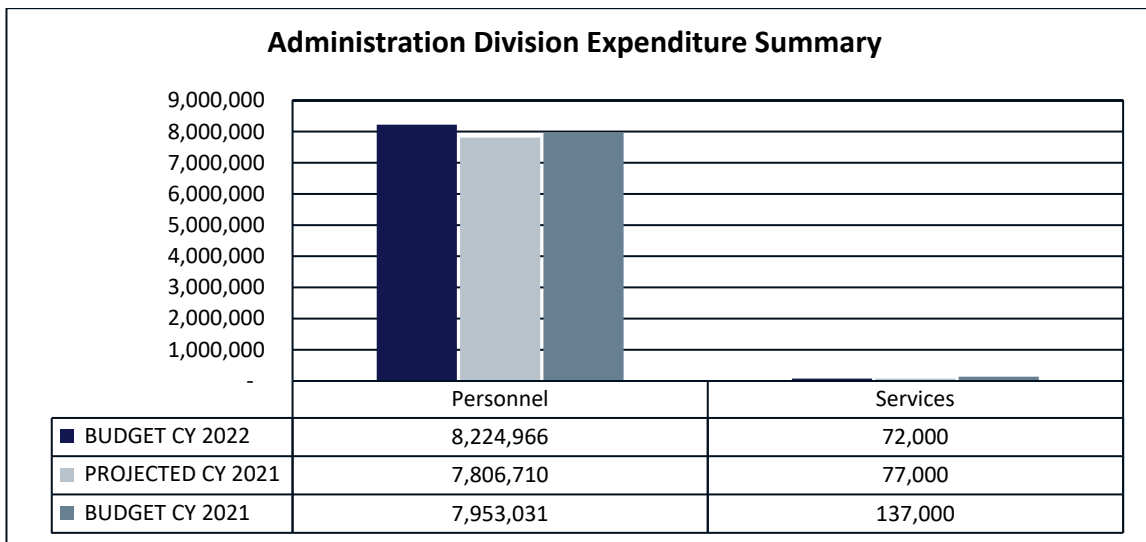
The Component Deputy Chiefs have administrative and managerial responsibilities, including planning, organizing and directing the daily activities of the Public Safety Department. The Deputy Chiefs assist the Public Safety Director in the operational management of the Department, including innovative 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.

The responsibilities of the proposed Management Analyst were highlighted above.

Expenditure Summary

The Public Safety Administration Division’s Calendar Year 2022 budget is \$8,296,966. 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.

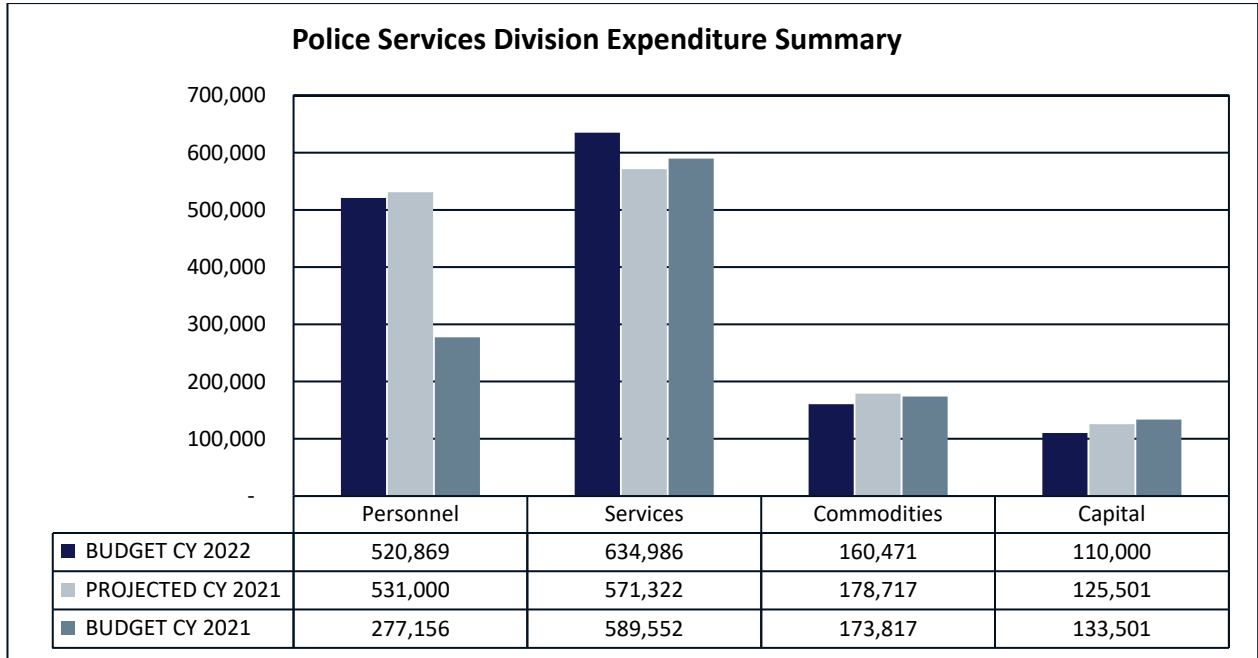
In recent years, NORTAF has expanded to include a burglary unit and a major crash unit. Both units have enjoyed similar success, clearing large-scale burglary patterns and successful investigations related to fatal traffic crashes. The Department has three officers assigned to NORTAF: two on the major 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, three 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 2022 budget is \$1,426,326. 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.

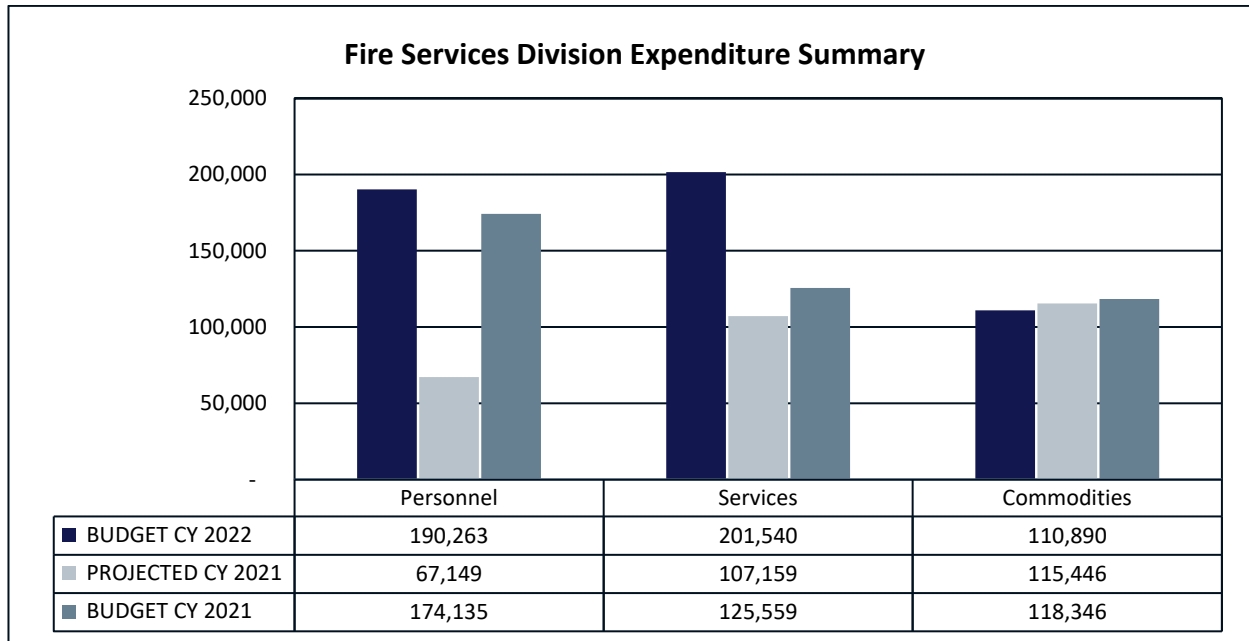
In addition to basic requirements as a firefighter, there are also a variety of specialized assignments within the Fire Service Division, including boat operator, underwater diver, fire apparatus engineer, fire/arson investigator, fire prevention/inspector, hazardous materials, technical rescue and EMT/paramedic. 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, one hazardous materials technician, and one fire/arson investigator.

Expenditure Summary:

The Public Safety Fire Service Division’s Calendar Year 2022 budget is \$502,693. 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.

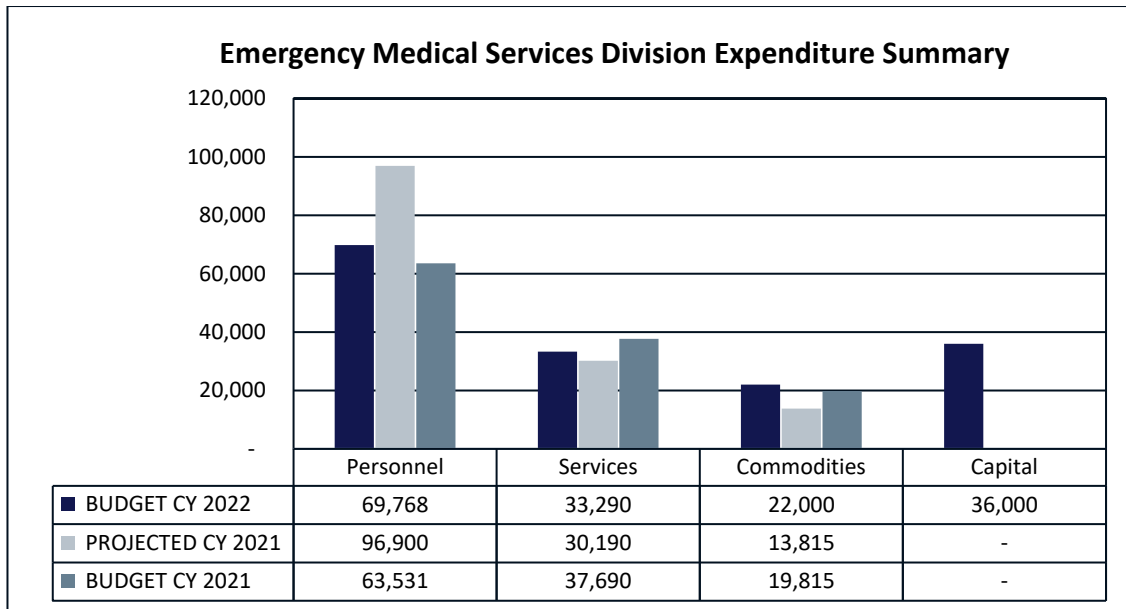
Furthering the Department's commitment to the NIPAS Emergency Services Team, the officer presently assigned to the team is also a certified EMT-B. In addition to regular NIPAS duties, the officer serves as a Tactical Emergency Medical Services EMT-B to assist with medical emergencies that arise during 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 2022 budget is \$161,058. 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 CALENDAR YEAR 2021 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	Worked with the Village Manager's Office and the Public Safety Commission to conduct testing process and created an entry-level officer eligibility list. Filled two vacancies in 2021.
3	Enhanced fire training in partnership with the Winnetka Fire Department by utilizing the Winnetka fire training facility per an intergovernmental partnership agreement.
4	Fully implemented the parking management system in all aspects by utilizing enhanced technology internally and externally. Coordinated functions with Finance Department staff and enhanced payment and purchasing elements.
5	Adopted Illinois Police Reform Legislation (SAFE-T Act) as required, updated policies and procedures and provided training to all sworn personnel as required. Reform legislation will become effective over the course of the next 3-5 years.

CALENDAR YEAR 2022 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 2022
2	Continue working with the Village Manager's Office and the Public Safety Commission to hire eligible candidates to fill open sworn positions, including paramedic supplemental staffing.	Organizational Development	Q1/Q2 2022
3	Adopt Illinois Police Reform Legislation (SAFE-T Act) that becomes effective in 2022. Update policies and provide training to staff.	Operational Effectiveness/ Organizational Development	On-going



PUBLIC SAFETY DEPARTMENT EXPENDITURES

Administration, Police Services, Fire Services,
Paramedic Services Divisions

Calendar Year 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Total Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 400 - Personnel					
40105 - SALARIES	3,731,601	3,626,918	4,432,156	4,268,800	4,640,957
40110 - SALARIES - TEMPORARY	11,908	25,425	19,957	10,900	25,691
40115 - LONGEVITY PAY	97,425	40,893	102,600	45,800	98,775
40120 - PARAMEDIC PAY	38,000	2,714	38,000	36,000	44,000
40130 - INSURANCE OPT OUT	3,385	14,561	16,000	16,000	12,000
40140 - CLOTHING ALLOWANCE	27,216	1,944	27,625	26,600	27,975
40150 - SALARIES - RHS PAY	40,226	45,457	34,513	126,600	30,022
40190 - OTHER COMPENSATION	4,804	22,696	3,769	1,700	4,036
40205 - OVERTIME	447,325	314,363	423,537	565,656	659,916
40220 - SPECIAL DETAIL OVERTIME	12,639	6,154	23,035	70,200	15,000
40405 - EMPLOYEE BENEFITS	554,422	488,086	597,515	575,800	674,473
40425 - PUBLIC SAFETY BENEFITS ACT BENEFITS	15,670	14,103	19,180	22,300	19,557
40460 - SOCIAL SECURITY	25,352	25,469	31,124	32,000	31,984
40462 - TUITION REIMBURSEMENT	-	-	-	-	32,000
40465 - MEDICARE	59,814	55,454	69,663	71,200	73,990
40505 - ILLINOIS MUNICIPAL RETIREMENT FUND	44,757	45,332	55,976	59,000	42,287
40510 - POLICE PENSION CONTRIBUTION	2,199,634	2,203,866	2,524,910	2,524,910	2,524,910
40515 - FIRE PENSION CONTRIBUTION	45,000	35,421	48,293	48,293	48,293
AcctClass: 400 - Personnel Total:	\$ 7,359,177	\$ 6,968,855	\$ 8,467,853	\$ 8,501,759	\$ 9,005,866
AcctClass: 500 - Contractual Services					
50105 - BUILDING MAINTENANCE	8,000	4,343	8,500	7,900	74,400
50127 - EQUIPMENT MAINTENANCE	32,950	9,256	34,550	27,050	39,350
50205 - TECHNOLOGY HARDWARE MAINTENANCE	6,876	107	5,130	400	300
50220 - RADIO EQUIPMENT MAINTENANCE	75,200	39,008	30,300	28,300	49,400
50308 - PUBLIC SAFETY SERVICES	68,225	52,503	68,175	68,675	68,925
50325 - TELECOMMUNICATIONS/INTERNET SERVICE	3,300	3,000	3,000	3,000	3,000
50340 - ANIMAL CONTROL	7,500	3,343	6,000	4,800	6,000
50410 - CONTRACTUAL SERVICES	32,000	28,819	57,900	57,900	62,402
50440 - DISPATCH SERVICES	295,012	293,276	406,173	406,173	424,280
50505 - PROFESSIONAL SERVICES	85,000	68,308	137,000	77,000	72,000
50530 - PUBLIC EDUCATION	10,000	549	10,000	4,500	10,000
50705 - MEMBERSHIPS DUES	2,869	1,565	2,869	2,869	3,055
50805 - TRAINING	107,980	26,112	105,204	82,104	112,804
51105 - EMPLOYMENT EXPENSE	15,000	16,939	15,000	15,000	15,900
AcctClass: 500 - Contractual Services Total:	\$ 749,912	\$ 547,128	\$ 889,801	\$ 785,671	\$ 941,816
AcctClass: 600 - Commodities					
60115 - PARKING PROGRAM	22,000	22,069	27,000	5,500	3,000
60120 - SUPPLIES	84,050	53,755	59,074	57,074	35,000
60150 - EQUIPMENT	132,540	97,187	27,280	24,180	54,030
60170 - EMERGENCY OPERATIONS MANAGEMENT	6,900	509	6,400	3,000	7,400
60305 - INFORMATION TECHNOLOGY EQUIPMENT	20,791	12,347	16,591	16,591	17,391
60605 - FUEL	58,000	26,165	48,800	48,800	48,800
60606 - VEHICLE OPERATING EXPENSE	47,000	31,099	38,800	35,800	59,800
60780 - UNIFORMS	\$ 70,150	\$ 13,003	\$ 88,033	\$ 117,033	\$ 67,940
AcctClass: 600 - Commodities Total:	\$ 441,431	\$ 256,133	\$ 311,978	\$ 307,978	\$ 293,361
AcctClass: 800 - Capital					
80205 - CAPITAL EQUIPMENT	275,000	243,798	23,501	23,501	36,000
80405 - VEHICLES	110,000	-	110,000	102,000	110,000
AcctClass: 800 - Capital Total:	385,000	243,798	133,501	125,501	146,000
Report Total:	\$ 8,935,520	\$ 8,015,915	\$ 9,803,133	\$ 9,720,909	\$ 10,387,043



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 2022 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 properties
- 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 all Village-controlled traffic signals and equipment
- 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

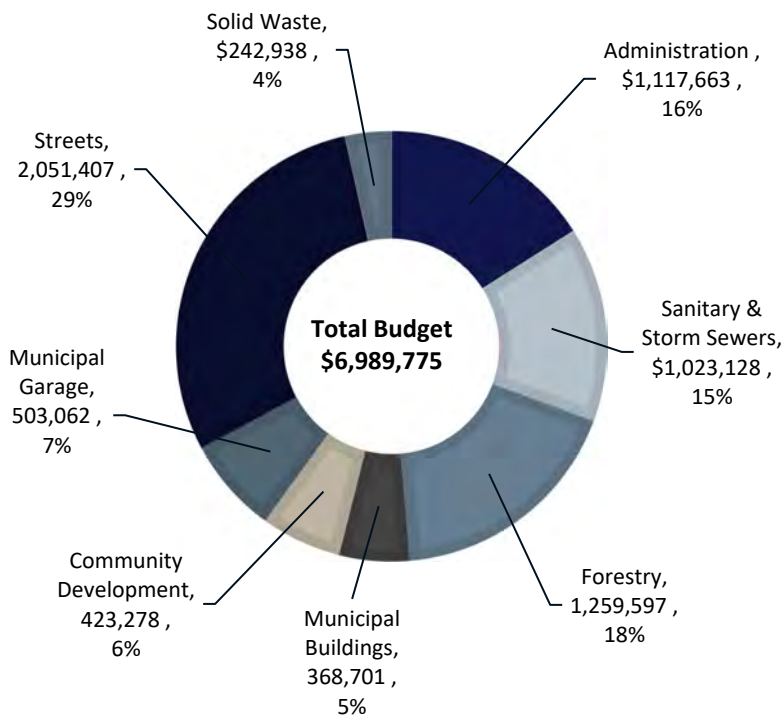
- Maintenance of streets, curbs, sidewalks, bridges and Village right-of-way
- Administration and implementation of Department's Snow and Ice Control Program
- Maintenance of Green Bay Trail bicycle path
- Maintenance of other public right-of-way areas, including islands, medians and street ends
- Administration 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 Village-wide solid waste cleanup collection

BUDGET EXPENDITURE SUMMARY

The Public Works Department Calendar Year 2022 budget request includes \$6,989,775 in expenditures. The budget as presented is an overall decrease of \$377,741 or -5.1% from the Calendar Year 2021 budget. The decrease in the overall expenditure is largely attributable to a decrease in capital expenditures that are budgeted in the General Fund this year, as proposed stormwater and sanitary sewer projects will be funded by bond proceeds in the Capital Fund in 2022.



	Administration	Sanitary & Storm Sewer	Forestry	Municipal Buildings	Community Development	Municipal Garage	Streets	Solid Waste	Total	Approved FY 2020	% Change from Budget
Personnel	977,898	775,366	968,845	-	161,078	377,771	787,504	-	4,048,462	3,961,465	2.2%
Services	103,415	101,911	160,201	184,701	261,750	105,340	187,750	242,938	1,348,006	1,085,834	24.1%
Commodities	6,351	66,850	45,550	9,000	450	9,951	281,150	-	419,302	455,717	-8.0%
Subtotal	1,087,664	944,127	1,174,596	193,701	423,278	493,062	1,256,404	242,938	5,815,770	5,503,016	5.7%
Capital	30,000	79,001	85,001	175,000	-	-	725,003	-	1,094,005	1,797,000	-39.1%
Other	-	-	-	-	-	10,000	-	-	10,000	7,500	33.3%
Other Financing Use	-	-	-	-	-	-	70,000	-	70,000	60,000	16.7%
Subtotal	30,000	79,001	85,001	175,000	-	10,000	795,003	-	1,174,005	1,864,500	-37.0%
Grand Total	1,117,664	1,023,128	1,259,597	368,701	423,278	503,062	2,051,407	242,938	6,989,775	7,367,516	-5.1%

Highlighted requests from the Calendar Year 2022 Budget include 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 for 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. Plans in Calendar Year 2022 include the transition to using the Tyler EnerGov software for all permitting, inspection and licensing services.
- **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 were planted in parkways in 2021 and will continue in 2022.
- **Landscape Maintenance Services:** The proposed Calendar Year 2022 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 six pieces of equipment including:
 - a single-axle 2 ½ ton dump truck
 - a 1 ½ ton truck
 - a single-axle medium truck with an aerial lift
 - a skid steer tractor
 - a leaf vacuum trailer
 - replacement of a gasoline-powered administrative vehicle with an electric vehicle
 - Installation of GPS units in all Public Works fleet vehicles/equipment including snowplows

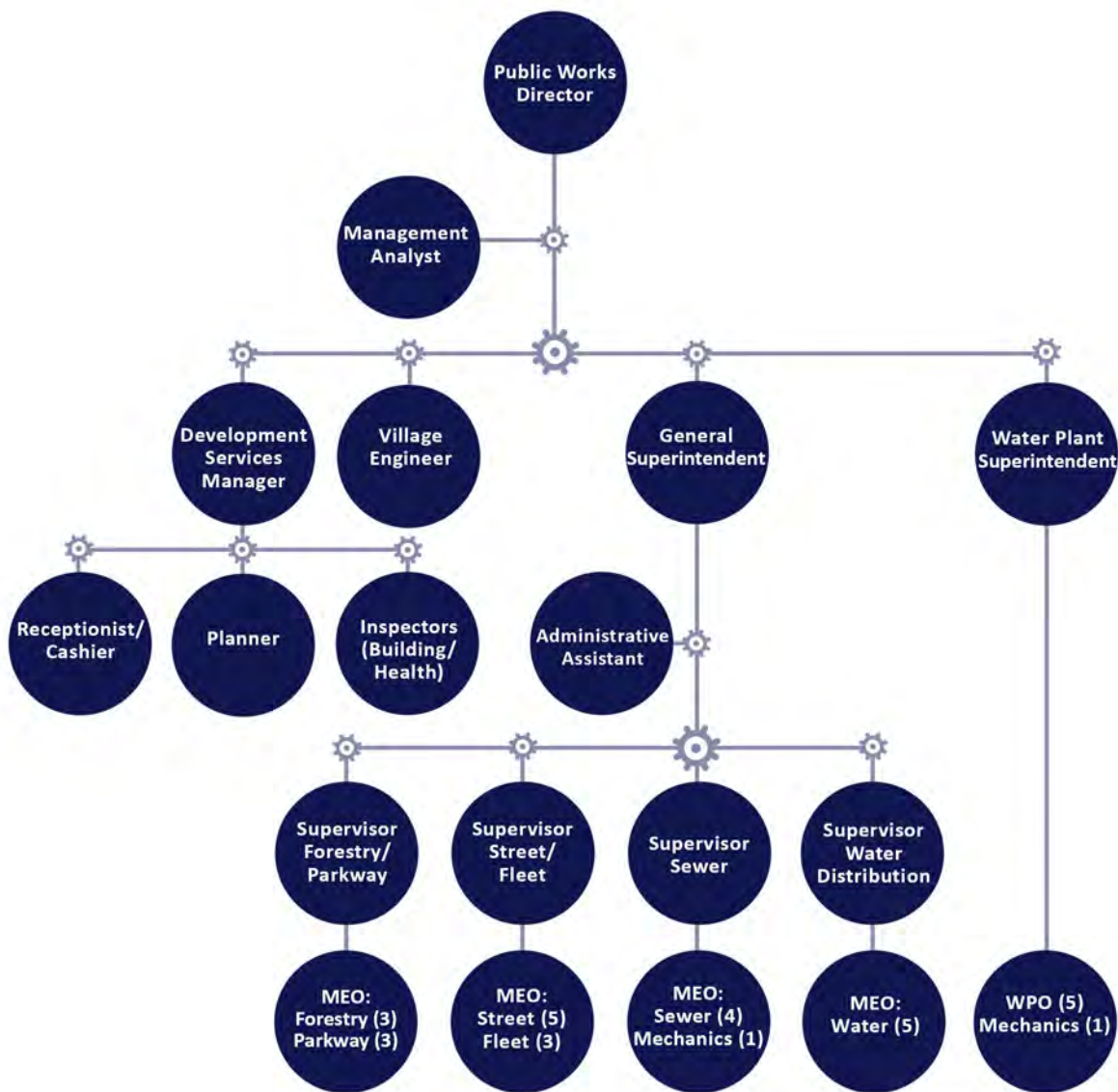
Both the 2 ½ ton and 1 ½ ton trucks are used for a variety of operational support purposes across all department divisions as well as snowplowing and salting. Public Works utilizes the aerial lift truck for maintenance and repairs on streetlights, street signs, holiday lights and street banners. The skid steer tractor replaces one of three that provide sidewalk snow removal services in the winter, and the leaf vacuum trailer is part of the fleet of equipment used to provide the fall parkway leaf collection program. Lastly, the electric vehicle will be used for administrative purposes and will be replacing a current gas-powered vehicle.

Other projects included in the Community Investment Program for Calendar Year 2022 are:

- **Downtown Sidewalk Paver Restoration:** The Street Division budget includes funds for the fifth and final year of the ongoing restoration of the existing sidewalk pavers in the downtown business district.
- **Commencement of the Village's update to the 1996 Comprehensive Plan:** The Village's current Comprehensive Plan was approved in 1996. While Chapter 10 (the downtown) of the plan was updated in 2017, the majority of the plan requires review and update as the Comprehensive Plan is intended to be a 20-year land use roadmap for the community. This will be a two-year long project and will involve the Village Board, Plan Commission, other advisory Boards and Commissions, staff and an outside consultant.

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 remain unchanged in Calendar Year 2022.



AUTHORIZED FULL-TIME POSITIONS	SY2020	CY 2021	CY 2022
Public Works Director	1	1	1
General Superintendent	1	1	1
Management Analyst	2	1	1
Village Engineer	0	1	1
Civil Engineer	1	0	0
Community Development Administrator	0	0	0
Development Services Manager	1	1	1
Planner	1	1	1
Receptionist/Cashier	1	1	1
Office Coordinator	0	0	0
Administrative Assistant	0	1	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 2022 Strategic Plan related requests for the Public Works Department includes \$200,000 budgeted for the following projects:

- Downtown Sidewalk Paver Restoration – Year 5 \$140,000
- Comprehensive Plan - Professional Services – Year 1 \$62,500

TOTAL: \$ 202,500

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

The Calendar Year 2022 Community Investment Program for the Public Works Department includes the following:

- Downtown Sidewalk Paver Restoration – Year 5 \$140,000
- 2 ½ Ton Dump Truck #40 \$200,000
- 1 ½ Ton Dump Truck #15 \$ 75,000
- Small Aerial Truck #29 \$110,000
- Skid Steer Tractor #55 \$ 70,000
- Leaf Vacuum #68 \$ 85,000
- Administrative Vehicle #7 \$ 30,000
- Council Chambers Redesign \$175,000
- Safe Routes to School \$130,000
- Beach Road Storm Sewer Outfall \$ 75,000

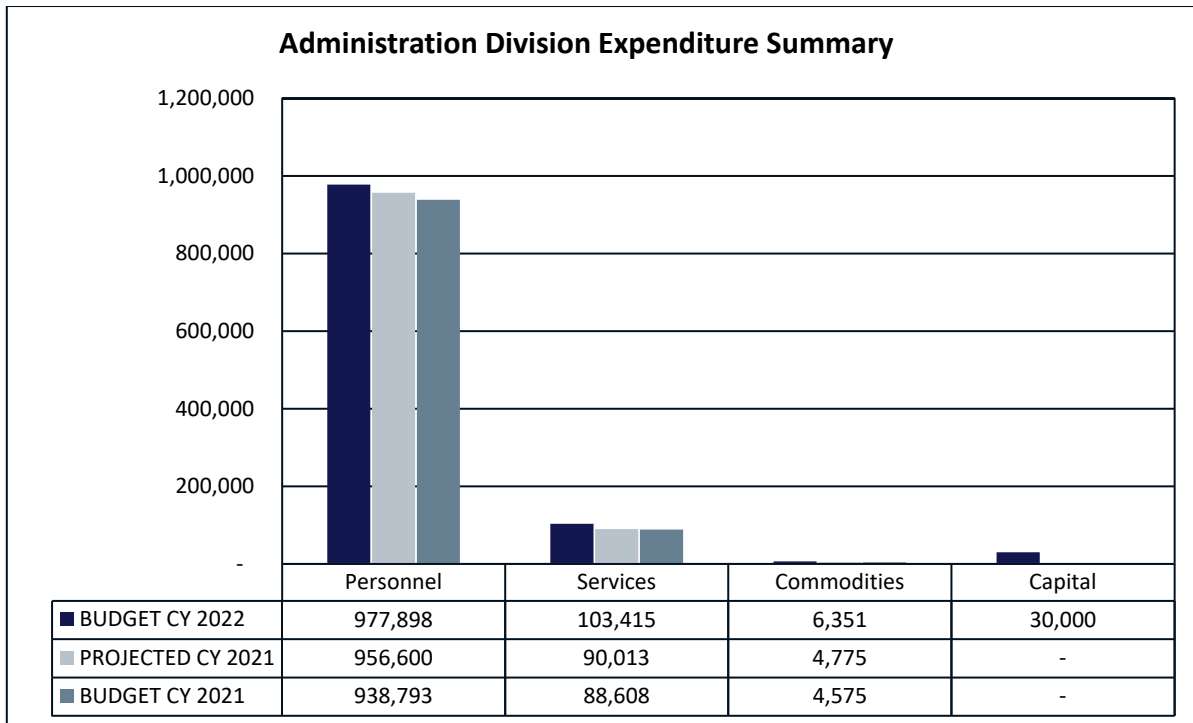
TOTAL: \$ 1,090,000

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 2022 budget is \$ 1,117,664. Below is the review of expenditures for the Administration Division.



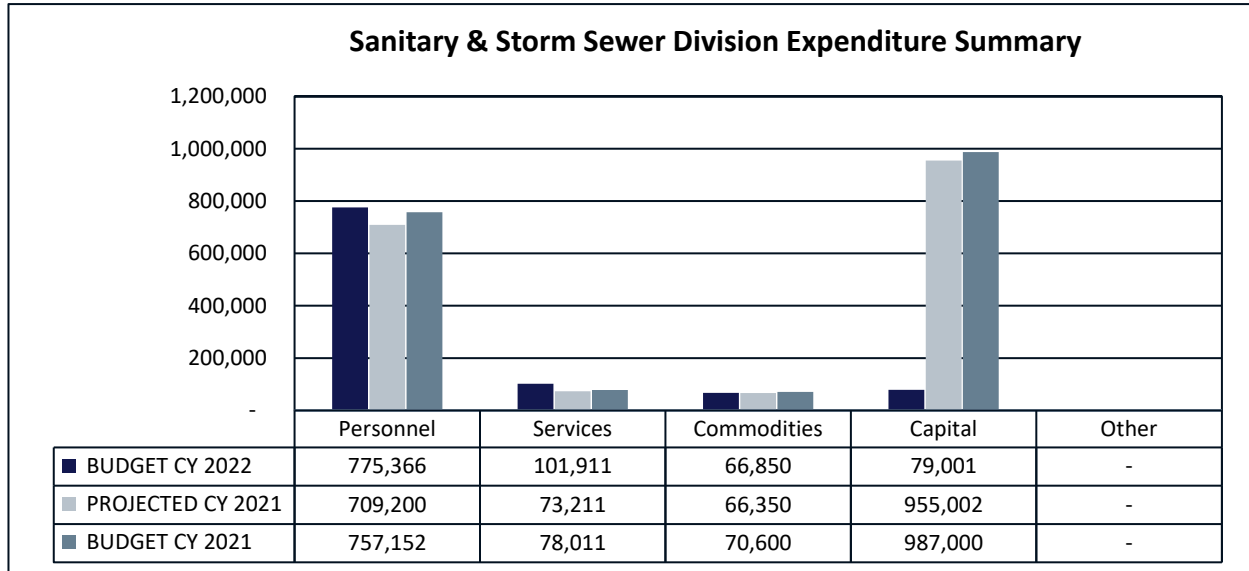
Public Works Administration Account Class Description:

- *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 2022 Budget is \$1,023,128. Below is the review of expenditures for the Sewer Division.



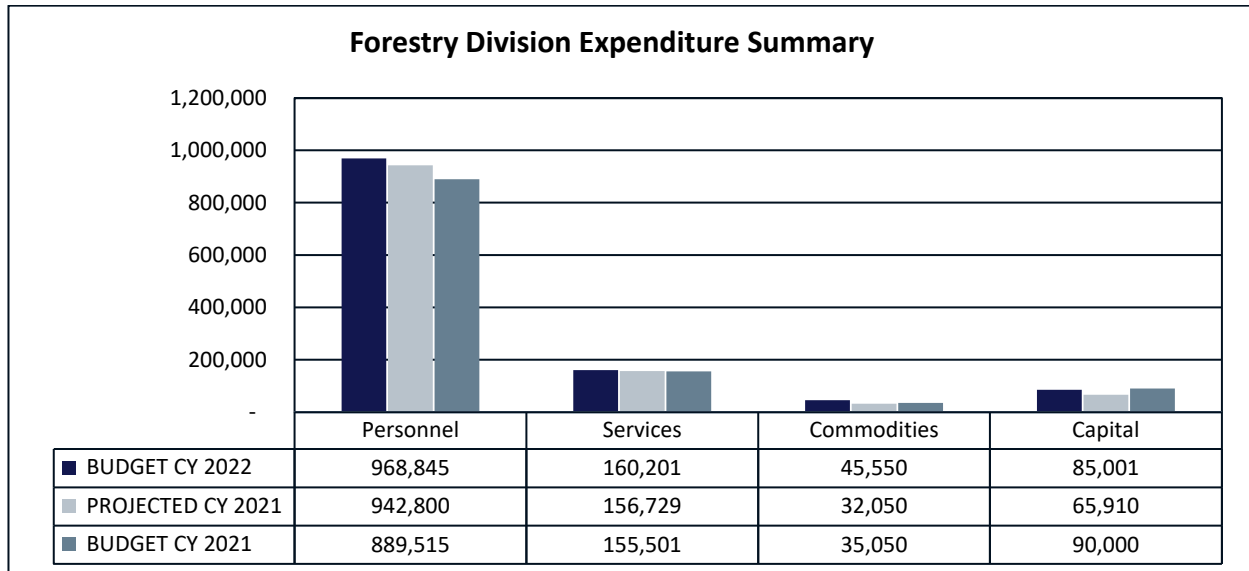
Public Works Sewer Division Account Class Description:

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

FORESTRY DIVISION

The Public Works Forestry Division is responsible for the Department’s comprehensive management of the urban forest in the Village right-of-way and other Village-owned open land. The Forestry Division operational staff provides cyclical trimming and pruning of parkway trees and removes all dead and hazard trees as well as providing consultation and guidance for the Village Tree Preservation ordinance.

The Public Works Forestry Division’s Calendar Year 2022 budget is \$ 1,259,597. Below is the review of expenditures for the Forestry Division.



Public Works Forestry Division Account Class Description:

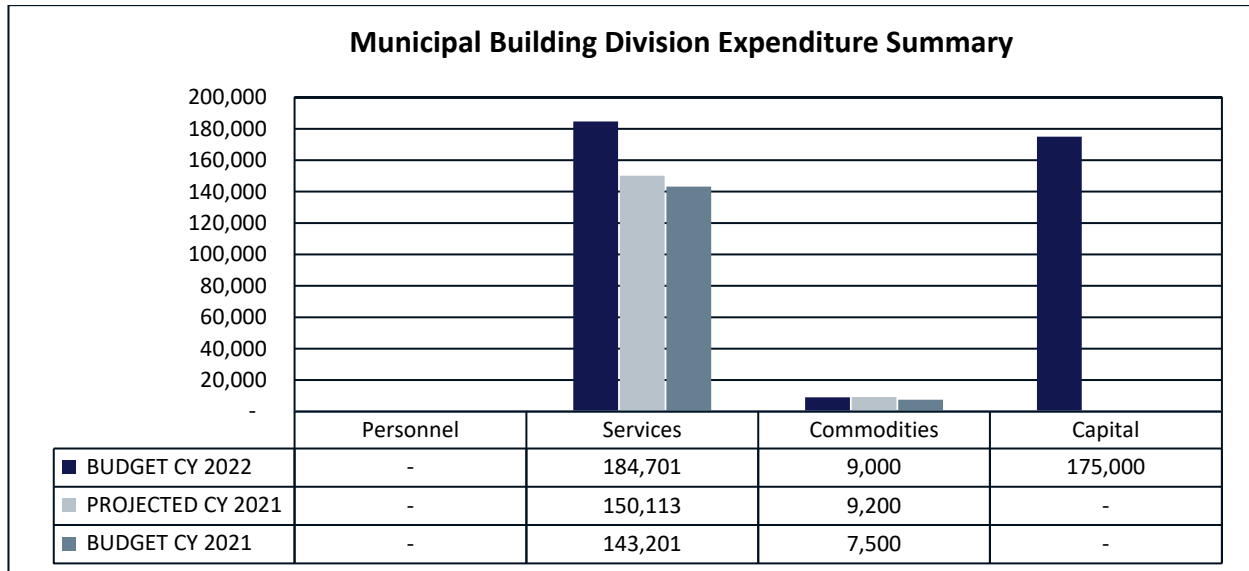
- *Personnel*: Salaries, employee benefits and pension costs
- *Services*: Maintenance and Repair, service fees, professional services and training cost
- *Commodities*: Vehicle operating expenses, equipment, uniforms, tool purchase and repair
- *Capital*: Building and grounds improvement and equipment

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 2022 budget is \$368,701. Below is a review of the expenditures for the Municipal Building Division, which also includes planned technology and facility upgrades to the Village Hall Council Chambers.

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



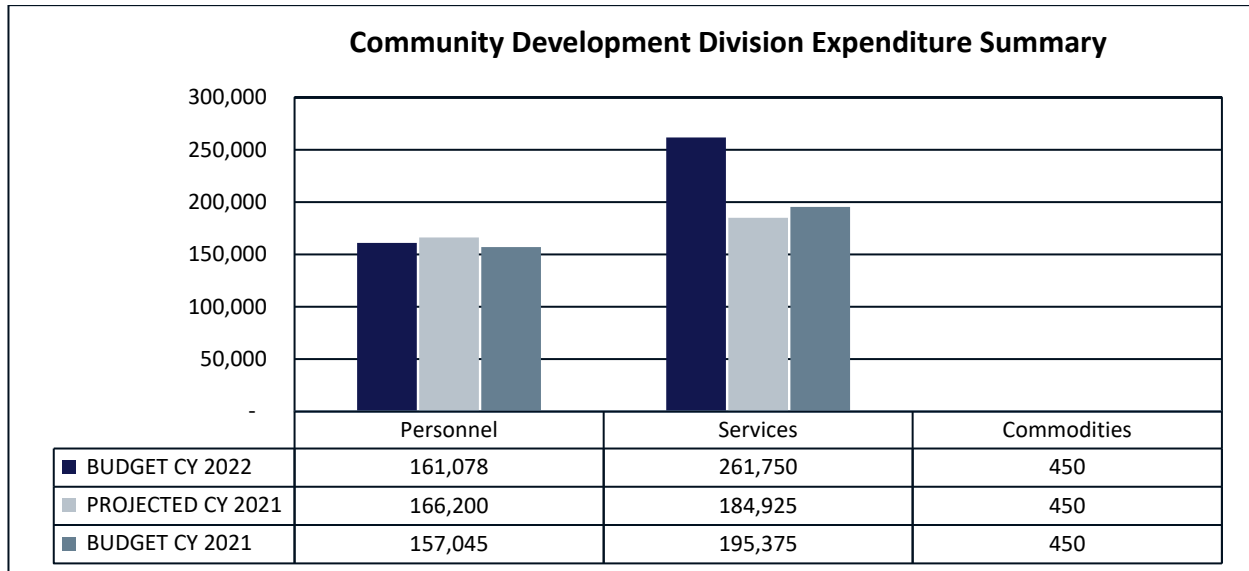
Public Works Municipal Building Division Account Class Description:

- *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. In addition, the division actively participates in the Village’s economic development activities in collaboration with the Village Manager’s Office.

The Community Development Division’s Calendar Year 2022 budget is \$ 423,278. Below is the review of expenditures for the Community Development Division.



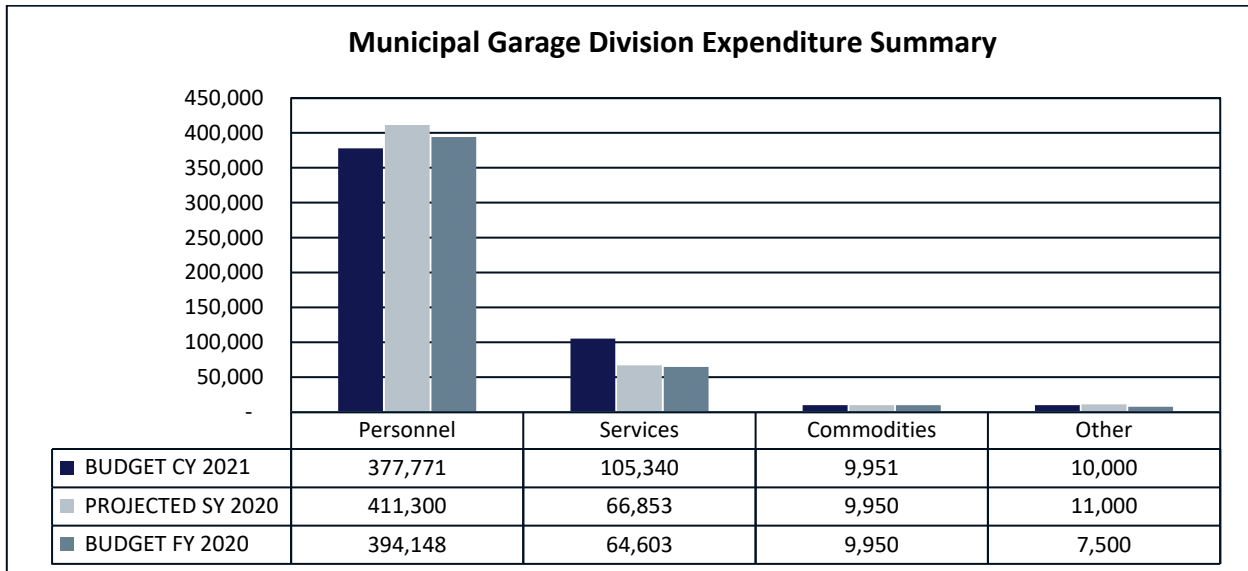
Public Works Community Development Division Account Class Description:

- *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 maintenance of the Village’s entire fleet of vehicles and equipment (including vehicles and equipment from the Glencoe Park District through a shared services agreement) as well as routine maintenance of all systems and building improvements for the Public Works Garage.

The Municipal Garage Division’s Calendar Year 2022 budget is \$503,062. 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

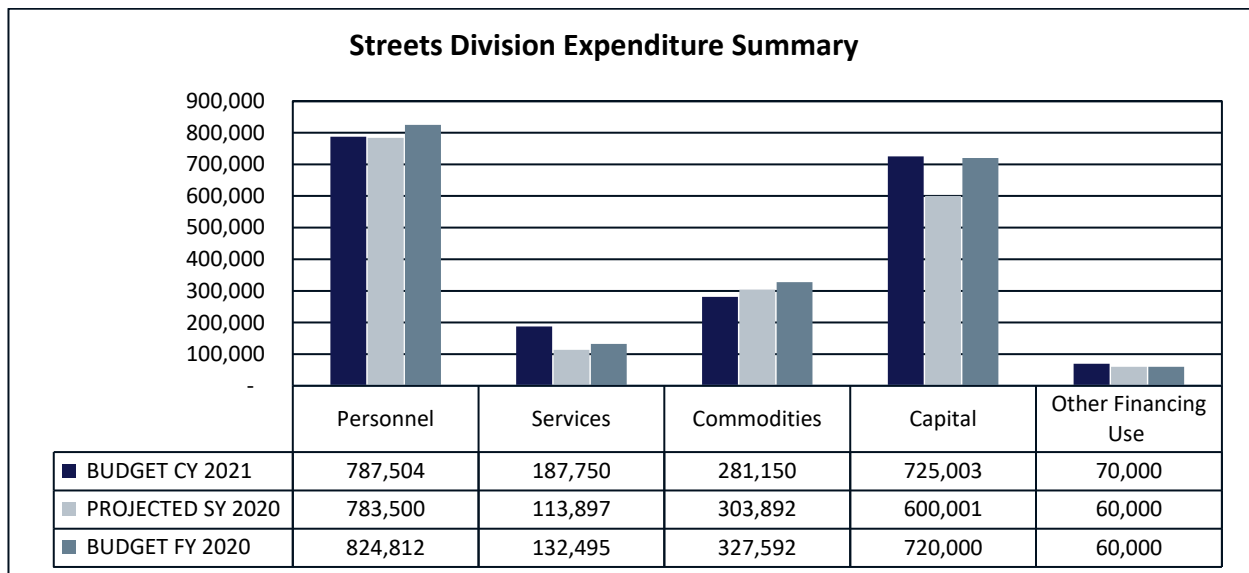
STREETS AND STREET LIGHTING DIVISION

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:

- 1) 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
- 2) 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
- 3) the installation and maintenance of the downtown holiday lighting and street light banners.

The Streets and Street Lighting Division’s Calendar Year 2022 budget is \$2,051,407. Also included in the division’s budget is an allocation of the 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.



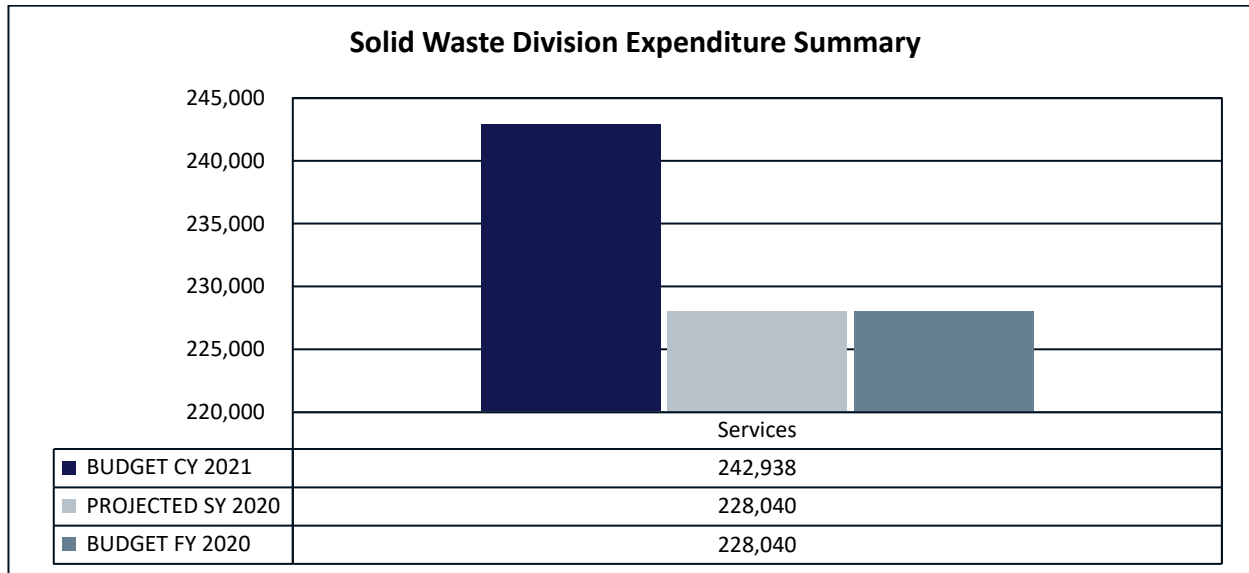
Public Works Streets, Sidewalk, Bridge and Street Lighting Division Account Class Description:

- *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 streetlights
- *Other Financing Use*: Transfer to the MFT fund

SOLID WASTE DIVISION

The Public Works Solid Waste Division is responsible for recording the costs 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 2022 budget is \$ 242,938 which includes the cost of garbage disposal at the Solid Waste Collection Agency of Northern Cook County (SWANCC), leaf collection services and the annual Village-wide special collection service.



Public Works Solid Waste Division Account Class Description:

- *Services:* Service fees

MAJOR CALENDAR YEAR 2021 ACCOMPLISHMENTS

1	In line with the Village's strategic priority of Infrastructure Replacement, the Public Works Department managed the successful completion of the Calendar Year 2021 Community Investment Program projects including: Residential sidewalk replacement, downtown brick paver restoration improvements, sanitary sewer lining improvements and construction of the Terrace Court Storm Water Lift Station improvements.
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; negotiated new multi-year agreement with HR Green.
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	Continued to manage an online building permit process requiring all plan submittals and permit applications to be submitted electronically.
6	Initiated the process with Tyler Technologies to configure the building, permits and license processes into EnerGov.
7	Completed the engineering review and analysis of the Dell/Longwood sanitary sewer.
8	Completed an inventory of all trees located on Village right-of-way.
9	Completed engineering design for Green Bay Trail crossing improvements at Hazel Avenue and successfully secured Chicago Metropolitan Agency for Planning (CMAP) grant funding for construction.

CALENDAR YEAR 2022 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	Continue to manage the contract with HR Green for plan review, building and fire/life safety inspection services.	Operational Effectiveness	Ongoing 2022
2	Initiate the process for the development of new Comprehensive Plan.	Community Engagement	Ongoing 2022
3	Complete Village Hall Council Chambers Upgrades/Improvements.	Operational Effectiveness, Community Engagement	Q4 2022
4	Project manage the completion of South/Washington and Sunset/Vernon Storm Sewer Improvements.	Infrastructure Replacement	Q4 2022
5	Project manage the completion of Maintenance Street Resurfacing Improvements.	Infrastructure Replacement	Q3 2022
6	Project manage the completion of Sidewalk and Safe Routes to Schools Improvements.	Infrastructure Replacement, Environmental Sustainability	Q4 2022
7	Project manage the completion of Green Bay Trail – Hazel Avenue Crossing Improvements.	Infrastructure Replacement, Environmental Sustainability	Q4 2022
8	Negotiate an extension to the franchise agreement with Lakeshore Recycling Systems for the provision of garbage and recycling collection and other related services.	Operational Effectiveness	Q3 2022
9	Continue the engineering investigation and sanitary sewer improvements in the second identified Metropolitan Water Reclamation District (MWRD) infiltration/inflow control program high-priority area.	Infrastructure Replacement	Q4 2022



PUBLIC WORKS DEPARTMENT EXPENDITURES

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

Calendar Year 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 400 - Personnel					
40105 - SALARIES	2,082,122	1,975,510	2,484,140	2,471,200	2,570,289
40110 - SALARIES - TEMPORARY	159,711	140,440	140,129	156,000	187,456
40115 - LONGEVITY PAY	38,375	38,025	35,876	36,200	33,150
40130 - INSURANCE OPT OUT	6,769	5,506	4,000	4,000	-
40150 - SALARIES - RHS PAY	45,942	44,345	44,603	33,300	32,348
40190 - OTHER COMPENSATION	30,856	35,715	36,927	42,300	39,202
40205 - OVERTIME	96,372	66,934	154,750	196,900	162,801
40405 - EMPLOYEE BENEFITS	385,484	380,896	495,476	480,800	502,489
40415 - EMPLOYEE BENEFITS - ACA	20,013	7,799	32,737	16,400	48,516
40460 - SOCIAL SECURITY	142,395	133,679	168,295	172,700	177,488
40465 - MEDICARE	34,014	32,064	39,838	40,700	42,258
40505 - ILLINOIS MUNICIPAL RETIREMENT FUND	259,611	239,659	324,694	319,100	252,465
AcctClass: 400 - Personnel Total:	\$ 3,301,664	\$ 3,100,572	\$ 3,961,465	\$ 3,969,600	\$ 4,048,462
AcctClass: 500 - Contractual Services					
50105 - BUILDING MAINTENANCE	80,840	63,272	76,154	84,523	140,742
50121 - METRO DEPOT MAINTENANCE	11,000	1,653	12,000	10,000	22,000
50122 - DIESEL MOTORS REPAIR	1,000	-	1,000	1,150	1,000
50133 - BUSINESS DISTRICT R/M	4,000	3,968	4,000	4,000	2,500
50140 - SEWER MAINTENANCE	42,000	54,125	40,000	40,000	60,000
50146 - LIFT STATION R/M REPAIR & MAINTENANCE	35,020	8,606	8,821	6,821	16,821
50150 - GROUNDS MAINTENANCE	67,000	59,240	24,300	27,800	29,300
50152 - TRAFFIC SIGNAL R/M REPAIR & MAINTENANCE	12,000	9,820	12,000	12,000	12,000
50155 - TREE MAINTENANCE	40,400	20,999	14,401	13,001	24,401
50160 - TRAIN STATION WALK R/M	2,000	760	1,500	1	3,000
50170 - BRIDGE REPAIRS	20,000	-	20,000	-	55,000
50175 - TREE PLANTING	44,000	-	34,000	34,000	40,000
50220 - RADIO EQUIPMENT MAINTENANCE	1,000	-	500	1	500
50310 - CREDIT CARD FEES	-	-	-	-	-
50315 - POSTAGE	-	(1,411)	-	-	-
50318 - UNIFORM SERVICE	8,250	8,376	9,250	10,700	9,900
50320 - INFORMATION TECHNOLOGY	6,600	3,112	6,600	6,600	20,900
50325 - TELECOMMUNICATIONS/INTERNET SERVICE	-	-	-	-	800
50350 - UTILITIES	1,420	6,321	9,840	7,040	9,840
50410 - CONTRACTUAL SERVICES	368,850	338,447	456,590	457,140	472,488
50420 - HVAC MAINTENANCE	22,800	11,857	22,300	26,300	24,900
50425 - STREET LIGHTING	99,600	80,472	61,701	61,701	86,200
50430 - LEAF COLLECTION SERVICES	60,000	61,200	62,500	62,500	79,000
50435 - DUMPING FEES	49,150	24,150	61,094	58,094	49,150
50505 - PROFESSIONAL SERVICES	124,842	100,442	131,908	120,808	166,314
50705 - MEMBERSHIPS DUES	1,400	1,308	1,300	3,575	4,400
50805 - TRAINING	14,475	1,796	14,075	11,026	16,850
AcctClass: 500 - Contractual Services Total:	\$ 1,117,647	\$ 858,513	\$ 1,085,834	\$ 1,063,781	\$ 1,348,006
AcctClass: 600 - Commodities					
60105 - MATERIALS	150,575	70,190	228,542	174,292	161,300
60120 - SUPPLIES	13,000	23,911	13,000	19,700	14,750
60150 - EQUIPMENT	71,825	38,967	64,350	64,350	81,427
60605 - FUEL	59,250	35,080	70,000	69,700	70,000
60606 - VEHICLE OPERATING EXPENSE	83,160	90,881	69,350	89,350	81,650
60705 - MISCELLANEOUS EXPENSE	2,000	(10,241)	1,850	1,850	2,050
60780 - UNIFORMS	8,465	6,024	8,625	7,425	8,125
AcctClass: 600 - Commodities Total:	\$ 388,275	\$ 254,812	\$ 455,717	\$ 426,667	\$ 419,302



PUBLIC WORKS DEPARTMENT EXPENDITURES

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

Calendar Year 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 800 - Capital					
80105 - BUILDING IMPROVEMENTS	200,000	-	-	0	175,000
80115 - PUBLIC RIGHT OF WAY	17,000	-	-	-	-
80120 - BICYCLE PATH IMPROVEMENTS	50,000	-	40,000	33,910	1
80205 - CAPITAL EQUIPMENT	65,000	-	-	-	-
80405 - VEHICLES	513,000	-	763,000	717,000	570,003
80610 - SEWERS	350,000	213,151	550,000	550,000	-
80620 - STORM SEWER	-	-	-	-	75,000
80705 - STREETS	178,690	52,841	120,000	1	130,000
80715 - STREET LIGHTS	155,000	140,914	-	-	-
80805 - SIDEWALKS	205,000	154,889	320,000	320,000	140,001
82050 - VILLAGE GRANT PROGRAMS	6,000	2,000	4,000	2	4,000
83060 - SHARED SERVICES - GPD	7,500	6,565	7,500	11,000	10,000
AcctClass: 800 - Capital Total:	\$ 1,747,190	\$ 570,360	\$ 1,804,500	\$ 1,631,913	\$ 1,104,005
AcctClass: 900 - Other Financing Use					
90225 - TRANSFER TO ROAD PROGRAM RESERVE	60,000	60,000	60,000	60,000	70,000
AcctClass: 900 - Other Financing Use Total:	60,000	60,000	60,000	60,000	70,000
Report Total:	\$ 6,614,776	\$ 4,844,258	\$ 7,367,516	\$ 7,151,961	\$ 6,989,775



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. Likewise, all external communications, including statutory notices of meetings and other required communications in addition to the development of newsletters, press releases, social media presence and other outreach is the responsibility of the Village Manager's Office.

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

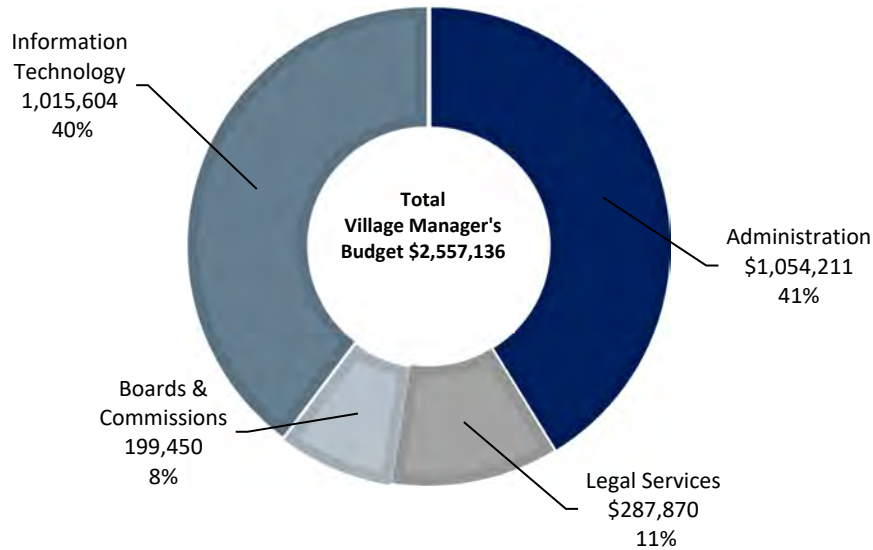
This division is responsible for maintaining and supporting the Village's information technology infrastructure.

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 2022 Budget includes \$2,557,136 in expenditures. The budget as presented is an overall increase of \$220,925 or 9.5% from the Calendar Year 2021 Budget. The increase in the overall expenditures is largely attributable to the addition of a full-time Communications Manager back into the budget as well as an increase to the community grants program.



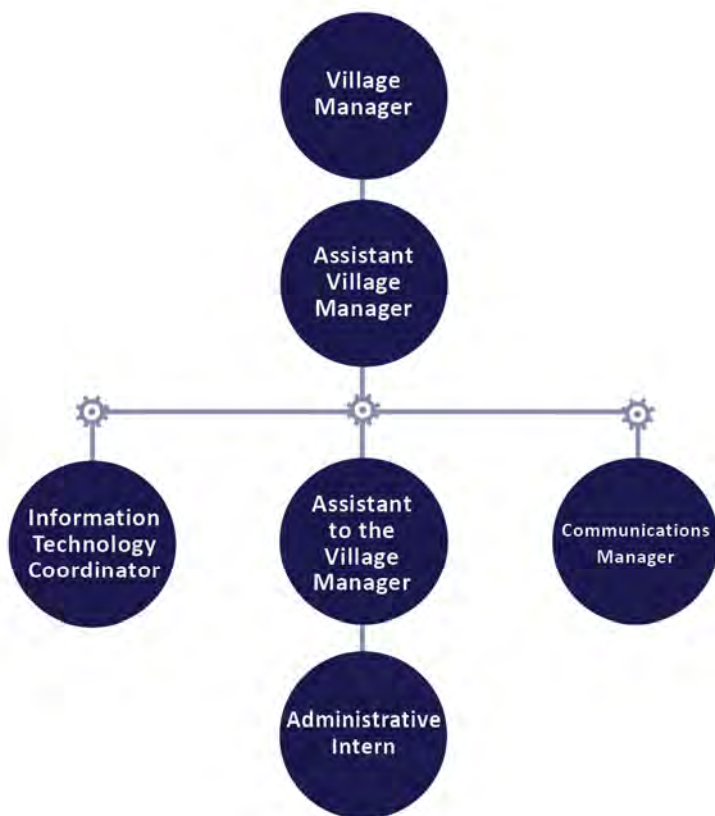
CALENDAR YEAR 2022 EXPENDITURES

	Administration Division	Legal Services	Boards & Commissions	Information Technology	Total	Approved CY 2021	% Change from Budget
Personnel	856,675	-	-	182,039	1,038,714	832,771	24.7%
Services	191,586	287,870	-	548,662	1,028,118	1,023,539	0.4%
Commodities	5,950	-	-	86,102	92,052	119,950	-23.3%
Subtotal	1,054,211	287,870	-	816,803	2,158,884	1,976,260	9.2%
Capital	-	-	-	198,801	198,801	200,001	-0.6%
Other Expense	-	-	199,450	-	199,450	159,950	24.7%
Subtotal	-	-	199,450	198,801	398,251	359,951	10.6%
Grand Total	1,054,211	287,870	199,450	1,015,604	2,557,136	2,336,211	9.5%

Highlighted requests from the Calendar Year 2022 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. For Calendar Year 2022, Elrod Friedman LLP has proposed a 3% increase to the Village's retainer structure. 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:** Since the start of the COVID-19 pandemic in March 2020, staff has carefully evaluated the safety of Glencoe's traditional community events and followed Board and health agency guidance on event modifications and/or restrictions. In 2021, the Village and Glencoe Park District rescheduled their 2021 4th of July fireworks show to early September as part of a special Labor Day weekend celebration, and Light the Lights was held in November fully outdoors. In 2022, the Village intends to return its annual fireworks display to Independence Day weekend and hold its enhanced Light the Lights event in November. 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, \$130,000 is included in the budget in this line item.
- **Contractual Support:** The Village Manager's Office Calendar Year 2022 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 communications efforts.

PERSONNEL RECOMMENDATIONS



There are currently four full-time employees in the Village Manager’s Office, as well as a part-time Administrative Intern. In order to reduce the Village’s overall budget, the Calendar Year 2021 budget removed a full-time Community Engagement Analyst position, a new position that was added in Stub Year 2020 but never filled, due in large part to budget concerns brought on by the pandemic. In Calendar Year 2022, staff proposes to add a full-time Communications Manager position. This position will be responsible for administration of the Village’s Communications Plan and will assist all departments in disseminating information through a variety of media to the general public, as well as be focused on event management and other special projects.

AUTHORIZED FULL-TIME POSITIONS	SY 2020	CY 2021	Proposed CY 2022
Village Manager (by contract)	1	1	1
Assistant Village Manager	1	1	1
IT Coordinator	1	1	1
Assistant to the Village Manager	0	1	1
Community Engagement Analyst	1	0	0
Management Analyst	1	0	0
Intern	0	0.5	0.5
Communications Manager	0	0	1
TOTAL FULL-TIME	5	4.5	5.5

STRATEGIC PLAN RECOMMENDATIONS

The Calendar Year 2022 Budget Strategic Plan-related requests for the Village Manager’s Office includes the following:

• Legal Counsel for Ordinance/Regulation Review	<u>\$45,000</u>
TOTAL:	\$45,000

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

The Calendar Year 2022 Community Investment Program for the Village Manager’s Office includes the following:

• Infrastructure Routing Equipment	\$ 28,800
• ERP software, implementation support and associated costs*	<u>\$170,000</u>
TOTAL:	\$198,800

Proposed infrastructure routing equipment would provide connectivity to workstations, servers and storage internal to Village Hall, as well as interconnectivity between all Village facilities.

**Note:* An additional \$99,584 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

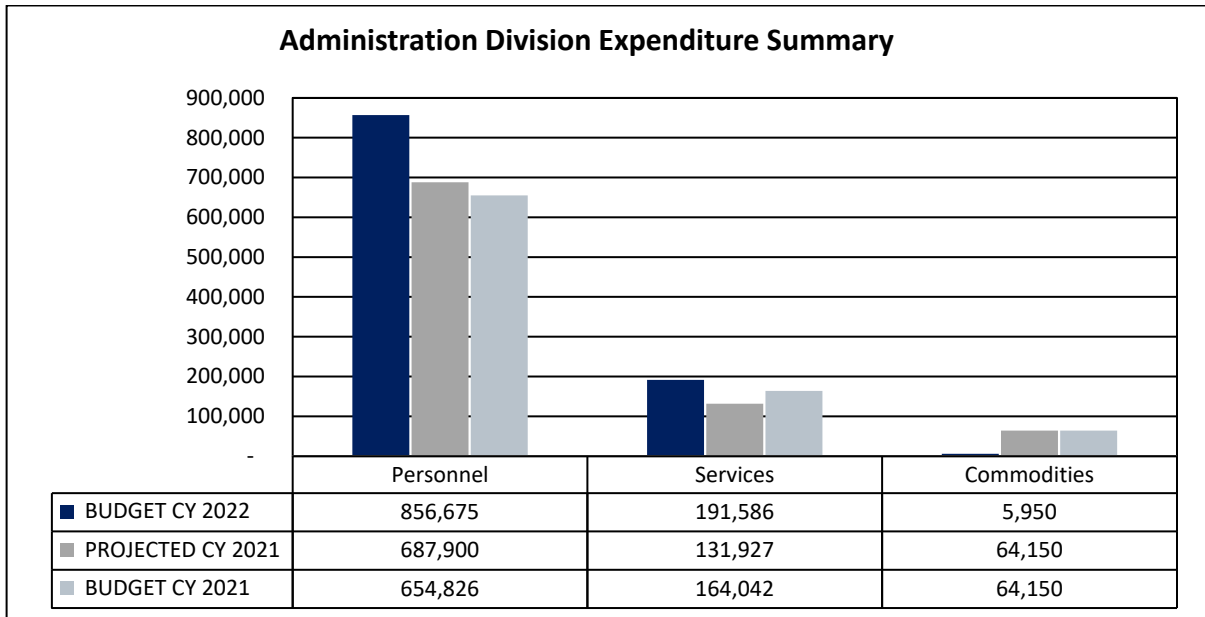
The Administration Division coordinates all activities amongst operating departments, including coordination of the development of the annual budget, formulation of policies related to operations, financial and personnel management and operating department goals and objectives, as well as the management 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 2022 budget is \$1,054,211. Below is the review of expenditures for the Administration division. Total expenditures for this Division are projected to be slightly over budget for the 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

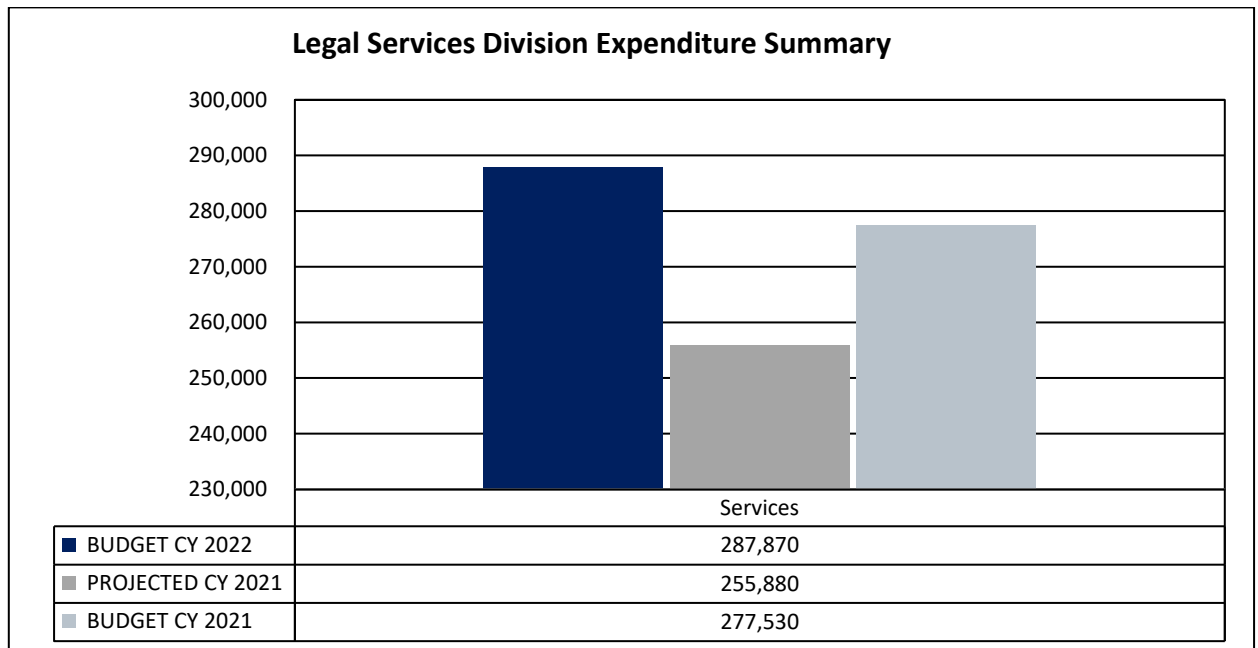
LEGAL DIVISION

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 2022 budget is \$287,870. 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
- Glencoe Council for Inclusion and Community (formerly the 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/Fence Board of Appeals

The Zoning Board of Appeals/Zoning Commission consists of seven members 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 members 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. In Calendar Year 2022, the Plan Commission will begin the process of updating the Village's 1996 Comprehensive Plan.

Historic Preservation Commission

The Historic Preservation Commission consists of five members 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 members 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.

Glencoe Council for Inclusion and Community

The Glencoe Council for Inclusion and Community (formerly known as the Community Relations Forum) currently consists of 12 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 diversity and inclusion issues and projects.

Sustainability Task Force

The Sustainability Task Force consists of 14 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

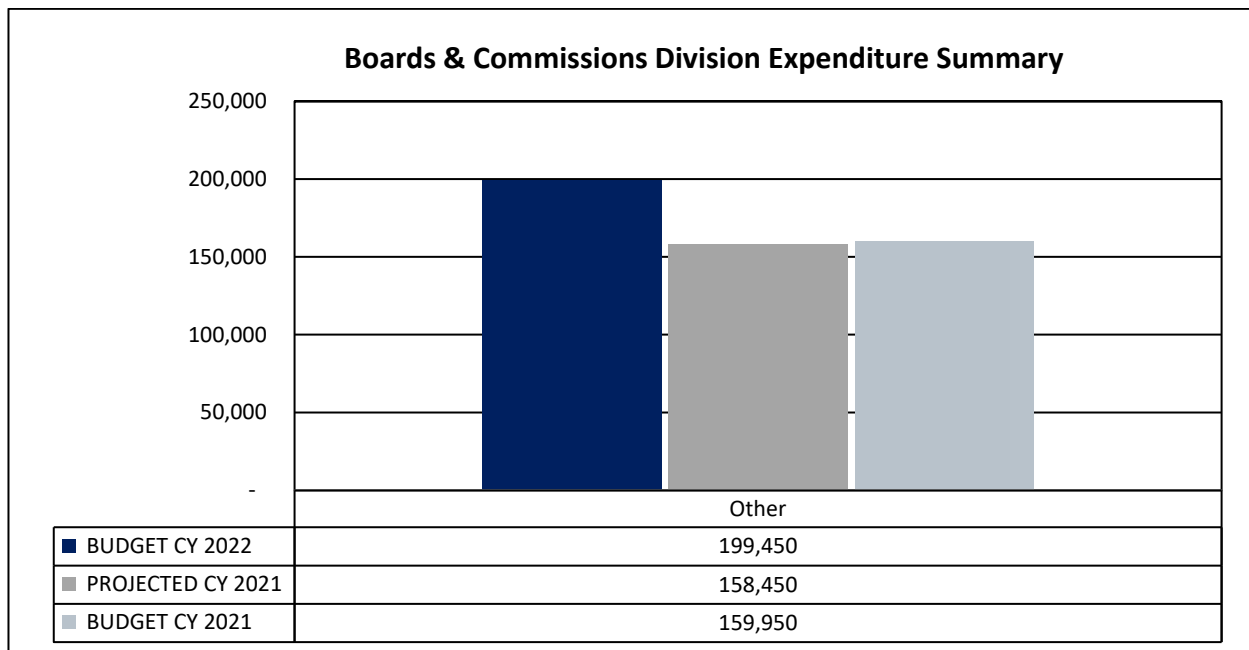
The Boards and Commission Division includes funding for funding for Community Grants Program, which supports the following organizations:

- Family Service of Glencoe (includes Senior Housing Aid)
- Writers Theatre
- Glencoe Youth Services
- Glencoe Junior High Project
- Winnetka-Northfield-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 2022 budget is \$199,450. 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

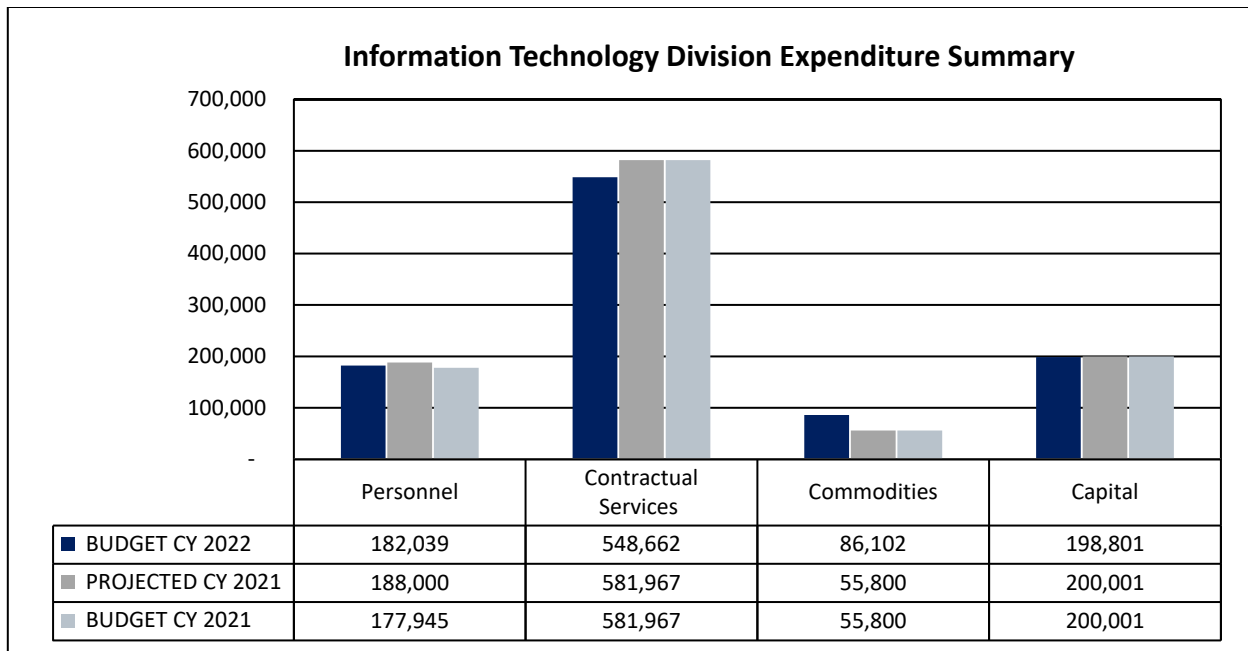
INFORMATION TECHNOLOGY DIVISION

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 2022 budget is \$1,015,604. Included in the budget is \$170,000 for year four 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 CALENDAR YEAR 2021 ACCOMPLISHMENTS

1	Continued planning and executing the Village’s response to the ongoing COVID-19 pandemic, including the development of a COVID-19 employee vaccination and testing policy and implementation of new organization-wide technology programs and processes.
2	In partnership with Mutual Aid Box Alarm System (MABAS) Division 3 communities and Cook County, administered two-dose COVID-19 vaccinations to approximately 10,000 municipal employees, educators and other area essential workers. In addition, staff also operated a call center to schedule COVID-19 vaccination appointments for local seniors.
3	In partnership with the downtown Glencoe business community, developed comprehensive downtown parking and outdoor dining policies to better suit the changing needs of both Glencoe residents and businesses.
4	Completed six key personnel recruitment efforts in the Finance and Public Works Department.
5	Partnered with the Public Safety Commission and Public Safety Department to increase Public Safety Officer recruitment, hire two new Public Safety Officers and promote one internal Lieutenant.
6	Partnered with the Public Works Department on the completion of the Village’s 2020 Water Meter Replacement Program.
7	Began collective bargaining agreement negotiations with the Fraternal Order of Police, representing the Village’s Public Safety Officers.
8	Partnered with the Finance Department to continue ongoing configuration of new enterprise resource planning system and continued work on an updated payroll module.
9	Enhanced the Glencoe Council for Inclusion and Community’s (formerly known as the 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 to secure American Rescue Plan Act funding to fund critical infrastructure projects.

CALENDAR YEAR 2022 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 2022
2	Negotiate a successor collective bargaining agreement with the American Federation of State, County and Municipal Employees (AFL-CIO), representing the Village’s Maintenance Equipment Operators.	Organizational Development	Q2 2022
3	In partnership with all departments, continue development of electronic record retention standards and implementation a Village wide document retention system.	Operational Effectiveness	Q2 2022
4	Continue implementation of Village-wide document repository software, update the Village’s document retention schedule and conduct employee training.	Operational Effectiveness	Q2 2022
5	Support the Public Safety Commission’s lieutenant promotional examination process, which will culminate in a new eligibility list. Support the Public Safety Commission’s process for creating a lateral Transfer process.	Organizational Development	Q2 2022
6	Partner with the Village Board to develop and implement a new Village strategic plan.	Organizational Development	Q3 2022
7	Assist the Historic Preservation Commission in drafting modifications to the Village’s Historic Preservation ordinance.	Community Engagement	Q3 2022
8	Participate in the organization’s comprehensive review and update of business license regulations in the municipal code.	Commercial Vitality	Q4 2022
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 2022
10	Transition to web-based, collaborative Microsoft Office SharePoint platform.	Operational Effectiveness	Q4 2022
11	Partner with the Public Works Department and Plan Commission to update the Village’s Comprehensive Plan.	Operational Effectiveness	Q4 2022
12	Conduct a thorough review and refresh of Village website design and content to ensure that information is current and easily accessible to the public.	Community Engagement	Q4 2022



VILLAGE MANAGER'S OFFICE EXPENDITURES

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

Calendar Year 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Total Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 400 - Personnel					
40105 - SALARIES	564,532	495,301	624,233	631,700	707,243
40110 - SALARIES - TEMPORARY	-	-	-	17,100	20,394
40115 - LONGEVITY PAY	3,050	3,000	3,401	3,500	4,425
40130 - INSURANCE OPT OUT	3,692	3,813	4,000	4,000	4,000
40150 - SALARIES - RHS PAY	9,503	10,040	7,866	9,700	8,023
40190 - OTHER COMPENSATION	57,561	22,409	35,301	39,600	103,800
40405 - EMPLOYEE BENEFITS	48,271	35,698	44,549	49,600	77,439
40460 - SOCIAL SECURITY	27,778	24,427	38,236	33,800	38,263
40465 - MEDICARE	8,629	7,598	3,926	10,200	11,711
40505 - ILLINOIS MUNICIPAL RETIREMENT FUND	64,762	57,854	71,259	76,700	63,416
AcctClass: 400 - Personnel Total:	\$ 787,780	\$ 660,140	\$ 832,771	\$ 875,900	\$ 1,038,714
AcctClass: 500 - Contractual Services					
50205 - TECHNOLOGY HARDWARE MAINTENANCE	64,752	45,573	66,623	66,623	74,373
50215 - COMPUTER SOFTWARE MAINTENANCE	202,390	78,449	315,792	315,792	248,138
50315 - POSTAGE	3,860	1,200	3,400	3,000	3,400
50325 - TELECOMMUNICATIONS/INTERNET SERVICE	80,830	71,965	81,051	81,051	91,151
50330 - COMMUNICATIONS	12,594	7,567	13,170	15,420	13,444
50505 - PROFESSIONAL SERVICES	141,900	130,189	158,900	153,950	185,600
50605 - CORPORATE COUNSEL	175,490	139,080	232,580	197,580	236,720
50615 - VILLAGE PROSECUTOR	17,100	14,119	18,300	18,300	19,500
50620 - LABOR COUNSEL	19,650	11,883	26,650	40,000	31,650
50630 - LEGAL COUNSEL - OTHER	45,000	1,040	-	-	-
50705 - MEMBERSHIPS DUES	20,425	18,468	20,700	21,135	21,350
50715 - SUBSCRIPTIONS	591	1,889	2,842	3,502	4,012
50805 - TRAINING	39,770	10,741	41,271	20,001	39,670
51105 - EMPLOYMENT EXPENSE	5,900	6,844	5,900	7,170	10,900
51110 - RECRUITMENT	7,950	1,277	7,950	7,950	10,250
51125 - WELLNESS PROGRAM	-	-	1,500	1,500	1,500
51305 - COMMUNITY EVENTS	21,430	5,479	26,910	16,800	36,460
AcctClass: 500 - Contractual Services Total:	\$ 859,632	\$ 545,763	\$ 1,023,539	\$ 969,774	\$ 1,028,118
AcctClass: 600 - Commodities					
60120 - SUPPLIES	2,300	2,040	4,150	4,150	5,950
60305 - INFORMATION TECHNOLOGY EQUIPMENT	48,000	32,271	55,800	55,800	86,102
60705 - MISCELLANEOUS EXPENSE	-	-	-	-	-
60710 - CONTINGENCY	1,016,655	-	60,000	60,000	-
AcctClass: 600 - Commodities Total:	\$ 1,066,955	\$ 34,312	\$ 119,950	\$ 119,950	\$ 92,052
AcctClass: 800 - Capital					
80305 - INFORMATION TECHNOLOGY CAPITAL EQUIPMENT	260,300	136,081	200,001	200,001	198,801
82005 - PUBLIC SAFETY COMMISSION	10,000	546	22,500	30,000	35,000
82010 - PLAN COMMISSION	1,500	-	1,500	2,500	1,500
82015 - ZONING BOARD OF APPEALS	1,250	435	1,250	1,250	1,250
82020 - COMMUNITY RELATIONS FORUM	1,000	-	3,000	3,000	10,000
82025 - SUSTAINABILITY TASK FORCE	12,000	802	12,000	6,000	12,000
82030 - HISTORIC PRESERVATION COMMISSION	1,200	70	1,200	2,200	2,200
82050 - VILLAGE GRANT PROGRAMS	106,500	105,500	111,000	111,000	130,000
83010 - ECONOMIC INITIATIVES	7,500	1,930	7,500	2,500	7,500
AcctClass: 800 - Capital Total:	\$ 401,250	\$ 245,364	\$ 359,951	\$ 358,451	\$ 398,251
Report Total:	\$ 3,115,617	\$ 1,485,578	\$ 2,336,211	\$ 2,324,075	\$ 2,557,135



GOLF CLUB FUND BUDGET DETAIL



GOLF FUND

FUND OVERVIEW

As a Village enterprise fund, with revenue generated primarily through golf sales, 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, certain information technology (IT) services and sustainability programs. The department's functions are divided into four 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

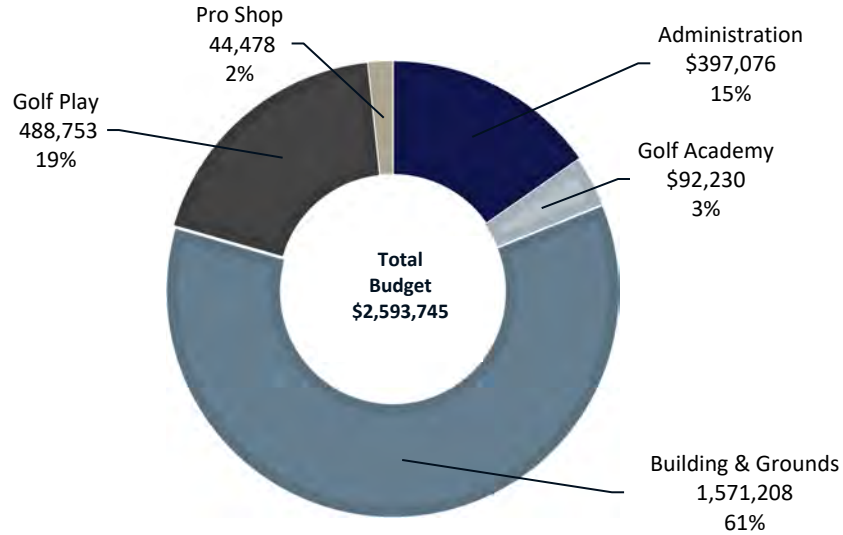
The Golf Play and Pro Shop division is responsible for the daily operations of the golf course that is focused on revenue generation, budget management, recruitment of seasonal staff, customer service, financial reporting, Academy management, restaurant contract management, Golf Advisory Board management 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 2022 budget request includes \$2,593,745 in expenditures. The budget as presented is an overall increase of \$203,591 or 8.5% from the Calendar Year 2021 Budget. The increase in the overall expenditures is largely attributable to capital reinvestment into the golf course.



CALENDAR YEAR 2022 EXPENDITURES

	Administration Division	Golf Academy	Building & Grounds	Golf Play	Pro Shop	Total	Approved CY 2021	% Change from Budget
Personnel	217,713	-	590,621	360,336	-	1,168,670	1,096,673	6.6%
Services	178,213	90,580	91,768	66,367	3,670	430,598	422,438	1.9%
Commodities	750	1,650	118,105	9,950	40,808	171,263	170,888	0.2%
Subtotal	396,676	92,230	800,494	436,653	44,478	1,770,531	1,689,999	4.8%
Capital	400	-	770,714	-	-	771,114	648,054	19.0%
Other Expense	-	-	-	52,100	-	52,100	52,101	0.0%
Other Financing Use	-	-	-	-	-	-	-	N/A
Subtotal	400	-	770,714	52,100	-	823,214	700,155	17.6%
Grand Total	397,076	92,230	1,571,208	488,753	44,478	2,593,745	2,390,154	8.5%

Highlighted requests from the Calendar Year 2022 Budget includes the following:

- **Full time staff:** The Calendar Year 2022 budget includes the salary for an Assistant Superintendent. This is an increase as the Calendar Year 2021 budget only included resources for the Second Assistant Superintendent position.
- **Seasonal staff:** Seasonal, hourly payroll is increasing in both the golf shop and maintenance divisions compared to Calendar Year 2021. The State of Illinois, Chicago and Cook County-imposed minimum wage increases, as well as the high market demand for hourly staff, are putting significant pressure on increasing hourly wages in order to attract and retain qualified candidates.
- **Capital Investment:** Capital investment through the upkeep, maintenance and improvement plan of \$770,714 reflects an increase of \$123,060 compared to Calendar Year 2021. This increase is due to the increase in material costs for installation of protective netting for the driving range.

PERSONNEL RECOMMENDATIONS

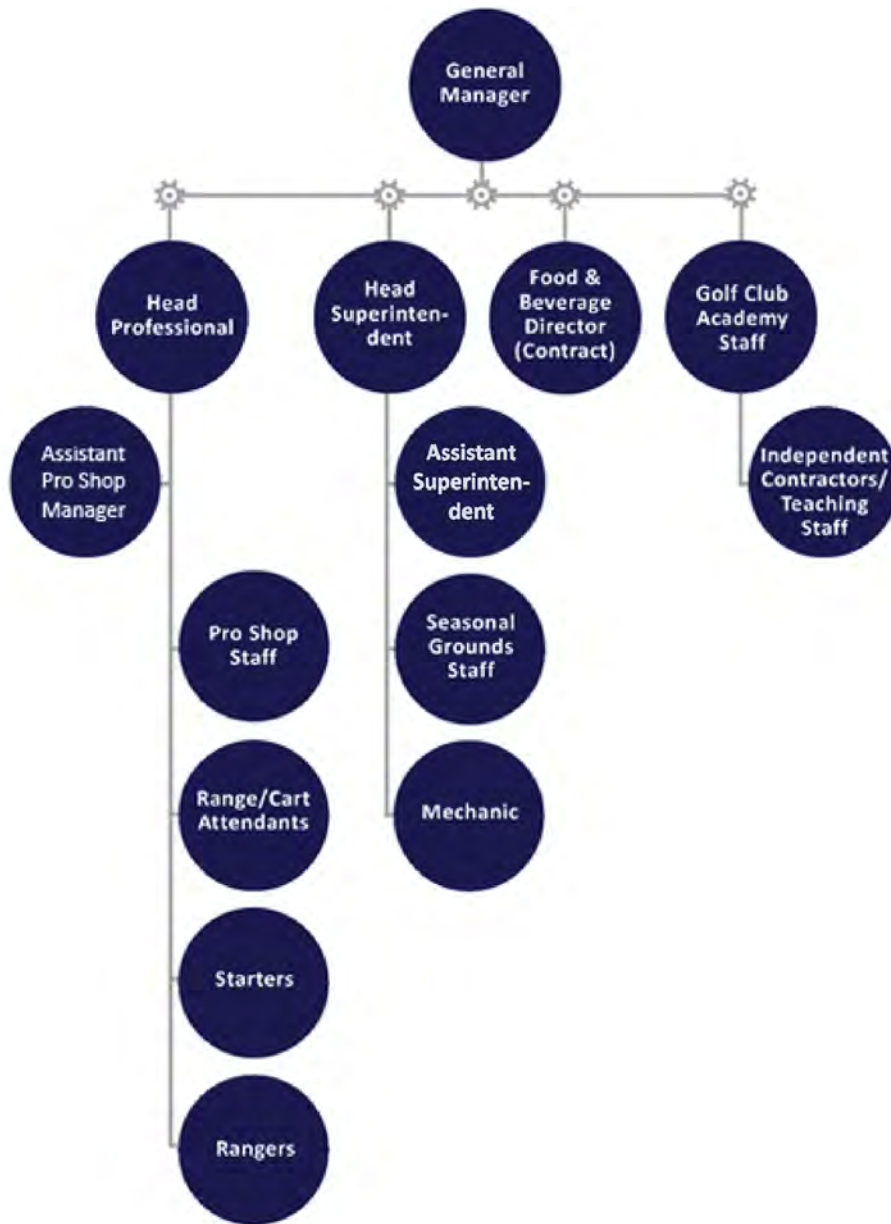
No additional staff is requested in the Golf Fund for 2022. The golf club is budgeting for a promotion of the Second Assistant Superintendent position to the Assistant Superintendent position. The promotion is based on accomplishments attained during the 2021 season, additional supervisory responsibility, an increase in capital project participation and attaining advanced education objectives. This advancement is in line with the long-term succession plan to eventually replace the Superintendent upon his retirement.

The Superintendent is tentatively planning on retiring within the next several years. With the on-the-job training over the next four years, along with educational requirements in turf grass studies, the Assistant will be prepared to step into this crucial role. Staff is also training an individual currently working an hourly position to move up to the Assistant in Training position in two years' time.

The Golf Club's hourly staffing varies seasonally, as determined by operational needs. In the peak of the season there are approximately 50 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 15 years over \$3.5 million has been invested in the golf facility through the annual capital (Upkeep, Maintenance and Improvement) plan. By performing essential improvements in house, rather than contracting them out, the golf club 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. In comparison, many surrounding public courses completely close for long periods of time and contracts course renovations that utilize millions of dollars from their governing body's (e.g. park district or municipality) capital reserve fund. The 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 these overtime hours also helps the GGC retain skilled individuals who return annually due to the opportunity to earn overtime pay. Overtime is not budgeted for golf shop operations.

The chart below illustrates authorized positions for Calendar Year 2022:



AUTHORIZED FULL-TIME POSITIONS	SY 2020	CY 2021	CY 2022
General Manager	1	1	1
Head Superintendent	1	1	1
Head Professional	1	1	1
Assistant Pro Shop Manager	1	1	1
Mechanic	1	1	1
Assistant Superintendent	0	0	1
Assistant in Training	1	0	0
Second Assistant Superintendent	0	1	0
TOTAL FULL-TIME	6	6	6

STRATEGIC PLAN RECOMMENDATIONS

Operational improvements to the golf club are generally referenced in the Village’s Strategic Plan.

Continuous Cart Paths: The golf club currently has cart paths adjacent to the tee and green areas but not in between these areas linking the holes. The Continuous Cart Path has been a multi-year project focused on connecting these points to maintain cart operations even in rainy weather. This year, work will connect holes #8, #9, #10 and #14 with approximately 3,400 linear feet of newly constructed cart paths.

Driving Range Improvements: The golf club offers golfers one of the best all grass practice facilities 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 restricted to hitting irons only and drivers/woods are prohibited. In order to offer a full use driving range that will address safety issues as well as provide significant incremental revenue that can help to offset a bond payment staff is recommending installing protective safety netting and expanding the tee line through the improvements to the driving range.

Clubhouse Replacement: While resources have not been allocated in the budget as yet, significant work is planned this year related to the replacement of the circa-1921 Clubhouse and related buildings on the golf club campus. Work is well underway by the *Friends of the Glencoe Golf Club* to actively fundraise for this project to offset the public costs of construction for this critical improvement. Initial project costs indicate that approximately \$10 million will be needed to reconstruct the clubhouse, relocate and reconstruct a maintenance garage, and the replacement of the parking lot. It is likely that action will be needed by the Village Board during Calendar Year 2022 to determine how to allocate public resources to this project.

The Calendar Year 2022 Strategic Plan related requests that are included as a portion of the annual capital expense plan for the Glencoe Golf Club include the following:

• Continuous Cart Path	\$35,000
• Driving Range Improvements	\$500,000
• Clubhouse Replacement:	<u>\$TBD</u>
TOTAL:	\$535,000

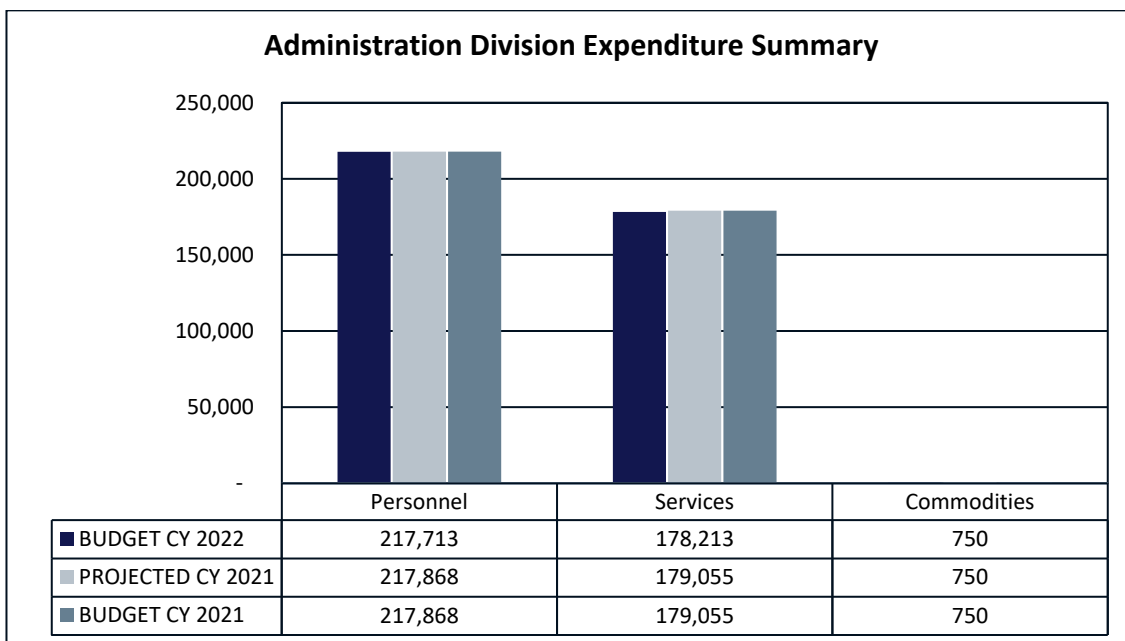
DIVISION DETAIL

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 2022 budget is \$397,076. Below is the review of expenditures for this Division. Total expenditures for this Division are projected to be under budget for the fiscal year.



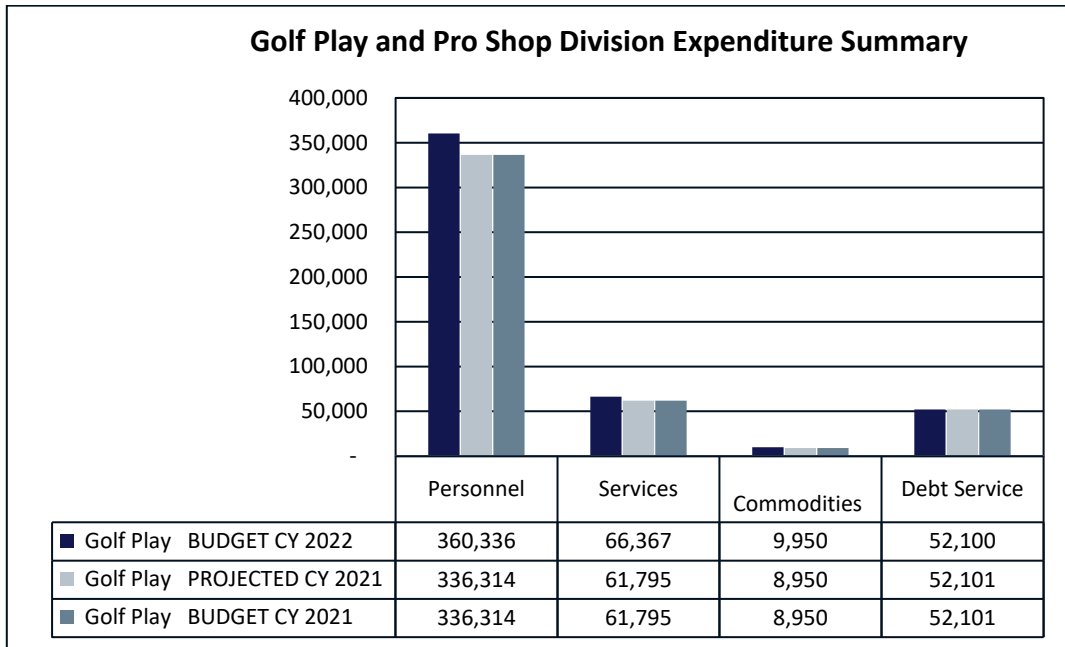
- Administration Division Account Class Description:
- *Personnel*: Salaries, Employee Benefits and Pension Cost
 - *Services*: Professional Services, Communications, Legal Counsel and Training
 - *Commodities*: Information Technology and Miscellaneous Expense

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 2022 budget is \$488,753. 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:

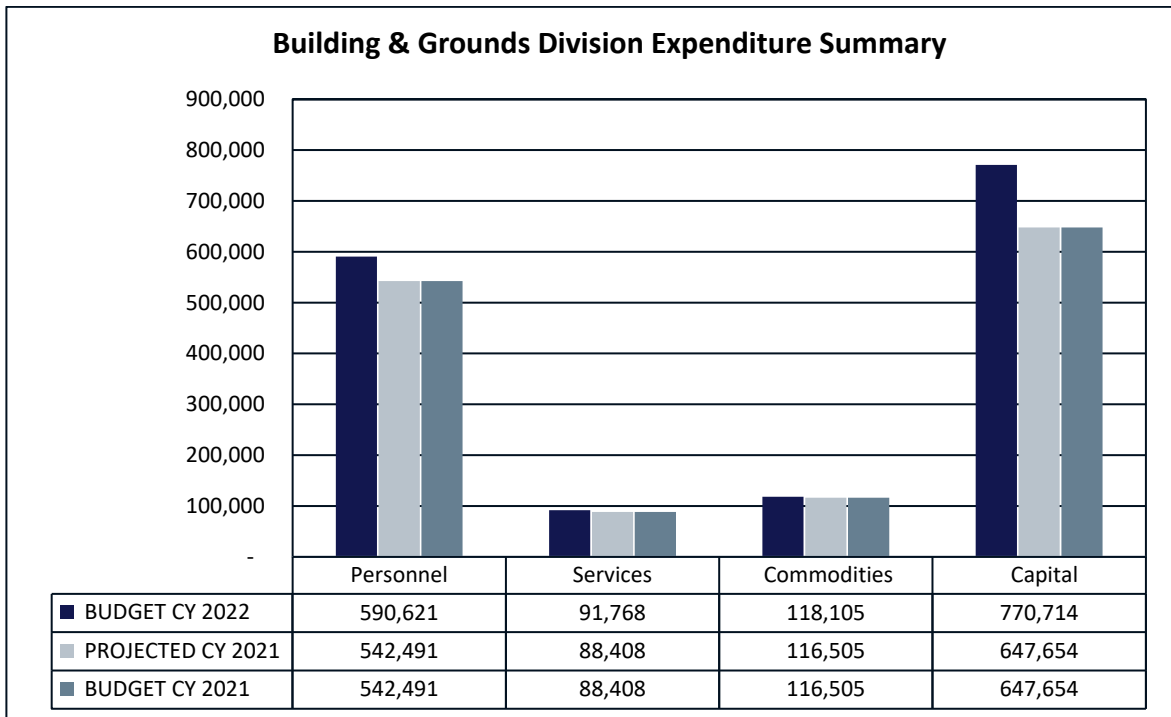
- *Personnel*: Salaries, Employee Benefits and Pension Cost
- *Services*: Contractual Services
- *Commodities*: Supplies and Merchandise
- *Debt Service*: Lease Payment

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 2022 budget is \$1,571,208. 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:

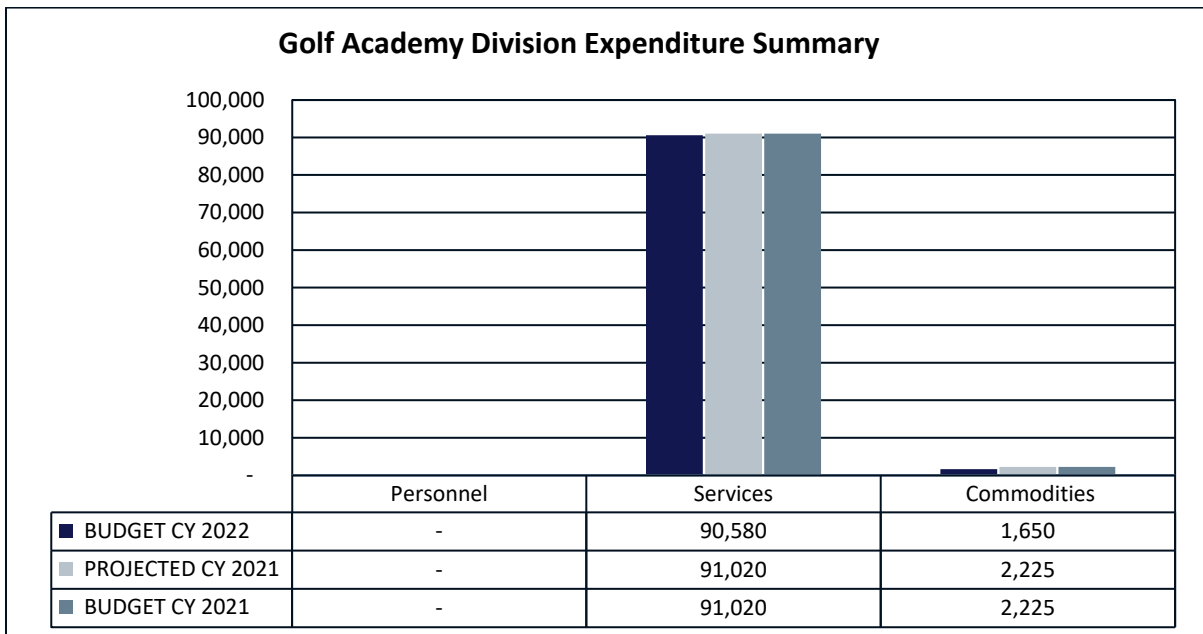
- *Personnel*: Salaries, Employee Benefits and Pension Cost
- *Services*: Building Maintenance, Forestry and Landscaping, Contractual Services and Membership Dues
- *Commodities*: Supplies, Equipment, Fuel and Uniforms
- *Capital*: Building Improvements and Golf Course Improvements

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 2022 budget is \$92,230. 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 CALENDAR YEAR 2021 ACCOMPLISHMENTS

1	All revenue cash flow practices were augmented in compliance with COVID 19 mandates. Staff was able to maintain a high level of customer service in the highly competitive hourly seasonal staff market throughout the region.
2	Centennial celebrations took place throughout the year with an outing and dinner culminating the festivities. The launch of the Friends of the Glencoe Golf Club fundraising efforts took place at this event. Centennial <i>Give Away Days</i> also took place throughout the season; each golfer playing on specific dates received a golf related gift.
3	Staff worked with the clubhouse architect to create interior and exterior renderings of the new clubhouse that will assist in fundraising efforts.
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.
5	Rounds were at max capacity much of the season, including range use, over 50,000 people safely utilized the GGC.
6	The establishment, recruitment and training of a formal <i>Friends</i> Board took place. A Clubhouse Civic Advisory Committee was also formed that focused on engaging the Village of Glencoe on our clubhouse project's civic case.
7	To support Friends, staff completed the following: webpage creation; creation of a Paypal account to accept online gifts; creation of pamphlets and other materials; and development of naming opportunities with giving levels, gift acceptance policies, tax acknowledgement and thank you letters.
8	Friends has secured a \$125,000 anonymous matching gift, which has inspired giving across the community. This gift has helped to kickstart the campaign and will support board members in securing gifts.
9	A new restaurant vendor was obtained for a two-year contract. This vendor will be responsible for day to day and special event food and beverage services. The 2021 restaurant sales have surpassed the agreement breakpoint and the GGC will receive a percentage fee of 10% of all gross sales exceeding \$195,000 in net sales.
10	A new five-year electric cart fleet agreement began in 2021 with 65 brand new Yamaha carts. GPS systems were installed on all the carts. This system has improved pace of play, helped to monitor payroll expenses and increased golfer satisfaction levels.
11	Operated the Golf Academy programs safely and surpassed budgeted revenues by 34%, despite the loss of a full-time instructor prior to the start of junior camps.
12	A debt forgiveness schedule to address long-term debt was approved by the Village Board. This action will allow the Friends of the Glencoe Golf Club to manage a successful fundraising campaign.
13	A campaign director was retained for Friends. This is an independent contractor position that is being paid from an anonymous grant. The Campaign Director will be responsible for successfully driving Friends' fundraising strategy in pursuit of its clubhouse project initiatives.

CALENDAR YEAR 2022 DEPARTMENT WORK PLAN

1	Provide a safe environment for both staff and patrons while upholding the GGC's exceptional customer service standards. Attract and retain exemplary staff amid tough competition in the marketplace.
2	Recruit additional Friends of the Glencoe Golf Club Board and Civic Committee members.
3	Initiate fundraising activities for Friends of the Glencoe Golf Club through direct requests and a fundraising event with the goal of raising \$5 million by September 2022.
4	Update, integrate and market the tee time app to increase utilization and functionality.
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.
8	Retain a full time PGA teaching instructor to manage junior camps, organize group lessons and teach private lessons.
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 to allow for full use and to create an incremental revenue stream, following Village Board's approval.
11	Upgrade current POS system to enable staff to utilize dynamic pricing more efficiently.
12	Work with restaurant provider to restructure menu to provide quick turnaround options and a plan to perform monthly service evaluations.



GOLF CLUB DEPARTMENT EXPENDITURES

Administration Division

Calendar Year 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 400 - Personnel					
40105 - SALARIES	411660	427,630	510,297	510,297	547,792
40110 - SALARIES - TEMPORARY	268026	196,425	282,354	282,354	321,932
40115 - LONGEVITY PAY	6625	6,625	7,150	7,150	7,650
40150 - SALARIES - RHS PAY	7846	6,031	7,937	7,937	7,937
40190 - OTHER COMPENSATION	3600	12,707	5,928	5,928	12,000
40205 - OVERTIME	0	102	-	-	-
40405 - EMPLOYEE BENEFITS	96797	102,504	119,253	119,253	115,512
40460 - SOCIAL SECURITY	42674	39,277	48,598	48,598	53,428
40465 - MEDICARE	9943	9,574	11,596	11,596	12,797
40505 - ILLINOIS MUNICIPAL RETIREMENT FUND	69071	63,000	84,448	84,448	69,197
40605 - ACCRUED LEAVE EXPENDITURE	0	11,478	-	-	-
40705 - UNEMPLOYMENT INSURANCE	15182	19,009	19,112	19,112	20,425
AcctClass: 400 - Personnel Total:	\$ 931,424	\$ 894,362	\$ 1,096,673	\$ 1,096,673	\$ 1,168,670
AcctClass: 500 - Contractual Services					
50105 - BUILDING MAINTENANCE	0	657	-	-	-
50110 - EQUIPMENT REPAIR	12500	15,024	15,500	15,500	16,000
50126 - IRRIGATION SYSTEM R/M	2000	1,570	2,000	2,000	2,000
50215 - COMPUTER SOFTWARE MAINTENANCE	7385	6,883	10,466	10,466	10,345
50305 - BANKING FEES	2363	1,917	2,875	2,875	2,875
50310 - CREDIT CARD FEES	39558	62,512	54,495	54,495	58,117
50315 - POSTAGE	300	31	300	300	300
50325 - TELECOMMUNICATIONS/INTERNET SERVICE	12300	12,831	15,180	15,180	15,180
50330 - COMMUNICATIONS	21550	9,818	23,760	23,760	22,250
50340 - ANIMAL CONTROL	6900	5,228	7,100	7,100	7,100
50350 - UTILITIES	41493	28,951	49,093	49,093	51,818
50375 - FORESTRY AND LANDSCAPING	2500	1,459	2,500	2,500	2,500
50380 - FOREST PRESERVE ANNUAL FEE	62500	62,500	79,651	79,651	80,000
50410 - CONTRACTUAL SERVICES	120703	127,478	80,390	80,390	81,340
50460 - GOLF CLINIC SERVICES	21000	12,320	21,000	21,000	21,000
50461 - CDGA SERVICES	4000	2,160	2,160	2,160	3,670
50465 - GOLF CART MAINTENANCE	0	2,154	-	-	-
50470 - LEASE PAYMENT	800	-	800	800	900
50505 - PROFESSIONAL SERVICES	609	590	609	609	609
50525 - MANAGEMENT SERVICES	20000	20,000	20,000	20,000	20,000
50630 - LEGAL COUNSEL - OTHER	5000	138	3,500	3,500	3,500
50705 - MEMBERSHIPS DUES	1925	1,384	2,125	2,125	2,160
50805 - TRAINING	4200	428	6,200	6,200	6,200
51316 - EVENT EXPENSE	0	-	-	-	-
51505 - PROPERTY & CASUALTY INSURANCE	20000	14,413	22,734	22,734	22,734
AcctClass: 500 - Contractual Services Total:	\$ 409,586	\$ 390,448	\$ 422,439	\$ 422,439	\$ 430,598
AcctClass: 600 - Commodities					
60120 - SUPPLIES	16475	13,274	17,275	17,275	17,700
60150 - EQUIPMENT	800	793	1,500	1,500	1,500
60305 - INFORMATION TECHNOLOGY EQUIPMENT	750	327	750	750	750
60605 - FUEL	11900	6,960	11,900	11,900	12,000
60705 - MISCELLANEOUS EXPENSE	0	2,628	-	-	-
60730 - GOLF COURSE FERTILIZER	80000	79,315	80,000	80,000	82,500
60735 - SAND & TOP DRESSING	4000	555	4,000	4,000	4,500
60740 - MISC. RANGE BALLS & SUPPLIES	5200	8,925	5,300	5,300	5,300
60742 - RENTAL - GOLF CLUB SETS	0	222	-	-	-
60745 - GOLF COURSE SEED & SOD	1500	934	1,500	1,500	-
60750 - COST OF GOODS SOLD - FOOD SUPPLIES	198	106	198	198	198
60760 - COST OF GOODS SOLD - GOLF BALLS	13497	14,577	13,497	13,497	13,497



GOLF CLUB DEPARTMENT EXPENDITURES

Administration Division

Calendar Year 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Budget	Current Year End Projections	Calendar Year 2022 Budget
60765 - COST OF GOODS SOLD - MERCHANDISE	19305	14,719	19,305	19,305	19,305
60770 - COST OF GOODS SOLD - CLOTHING	7458	8,293	7,458	7,458	5,808
60780 - UNIFORMS	7905	7,669	8,205	8,205	8,205
AcctClass: 600 - Commodities Total:	\$ 168,988	\$ 159,294	\$ 170,888	\$ 170,888	\$ 171,263
AcctClass: 700 - Debt Service					
70120 - LEASE PAYMENT	47845	47,845	52,101	52,101	52,100
AcctClass: 700 - Debt Service Total:	\$ 47,845	\$ 47,845	\$ 52,101	\$ 52,101	\$ 52,100
AcctClass: 800 - Capital					
80105 - BUILDING IMPROVEMENTS	21150	28,349	61,650	61,650	24,500
80106 - GOLF COURSE IMPROVEMENTS	211500	82,858	430,000	430,000	561,960
80107 - GOLF COURSE CAPITAL LABOR	90000	64,552	89,986	89,986	89,986
80108 - GOLF COURSE CAPITAL BENEFIT EXPENSE	21771	13,692	21,768	21,768	21,768
80109 - GOLF COURSE CAPITAL OVERTIME	0	43,843	-	-	-
80110 - FORESTRY & LANDSCAPING	16000	3,720	25,000	25,000	30,000
80205 - CAPITAL EQUIPMENT	36250	71,294	19,250	19,250	42,500
80405 - VEHICLES	0	-	-	-	-
81105 - ASSET ACQUISITION BLDG & IMPROVEMENTS	0	(2,162)	-	-	-
81106 - ASSET ACQ. - GOLF COURSE IMPROVEMENTS	0	(165,479)	-	-	-
81205 - ASSET ACQUISITION EQUIPMENT	0	(54,772)	-	-	-
83020 - MISCELLANEOUS REFUNDS	400	-	400	400	400
AcctClass: 800 - Capital Total:	\$ 397,071	\$ 85,896	\$ 648,054	\$ 648,054	\$ 771,114
AcctClass: 900 - Other Financing Use					
90405 - DEPRECIATION	0	150,150	-	-	-
90505 - NET PENSION LIABILITY EXPENSE - IMRF	0	907	-	-	-
AcctClass: 900 - Other Financing Use Total:	0	151,057	-	-	-
Report Total:	\$ 1,954,914	\$ 1,728,901	\$ 2,390,154	\$ 2,390,154	\$ 2,593,745



WATER FUND BUDGET DETAIL



WATER FUND

FUND OVERVIEW

The Water Fund is a Village enterprise fund that provides financial 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, as well as water storage facilities. 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.



This system begins with an intake pipe at the Glencoe shoreline that extends 3,300 feet into Lake Michigan. Water is processed at the Village's water treatment plant 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 93 years. A complex system and process 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 in 2021.

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 around the clock at the water plant and is monitored by various State agencies on a monthly, quarterly, and annual basis. Results of these tests are relayed to residents via the annual consumer confidence report published and available to each resident every year in June.

Treated water produced by the water plant is pumped into a distribution system which consists of 58 miles of water main of various sizes ranging from 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 water main replacement improvements recommended and included this year were identified in the 2016 Water Distribution System Plan. This plan also includes a recommendation for the relocation of the elevated tank to a location east of the Skokie Lagoons to improve its reliability and allow for increased storage capacity.

In light of the 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, Stub Year 2020 and Calendar Year 2021 Budgets. A 6.5% increase in water rates has been included in the Calendar Year 2022 budget in accordance with recommendations made in the rate analysis and adjustments that have been made to the delay of several infrastructure improvements. This increase is slightly less than the originally scheduled increase of 7% this year.

The Water Fund will also benefit significantly this year by one-time resources from the federal government in the form of nearly \$1.2 million from the American Recovery Plan Act. Half of these resources (\$599,921) were received in Calendar Year 2021, and the remainder is expected in Calendar Year 2022. These funds will significantly offset costs for infrastructure improvements, mostly in the form of water main replacements.

DIVISION FUNCTIONS

Water Distribution

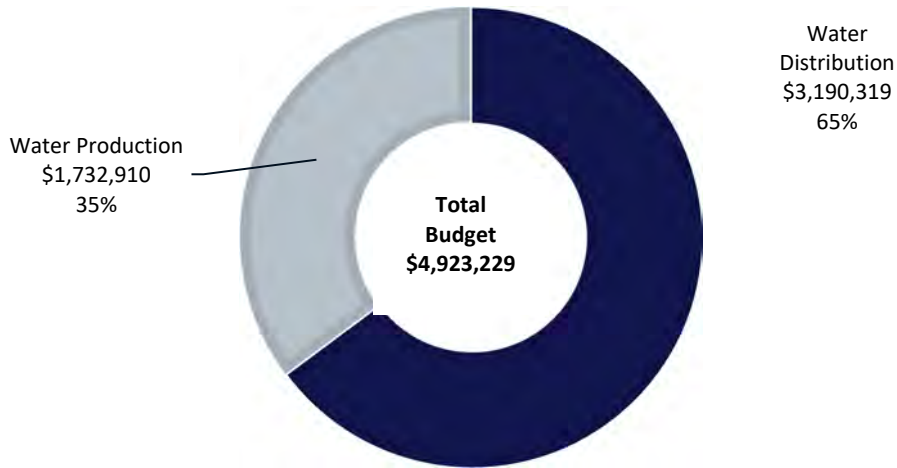
- Regular and emergency maintenance for 58 miles of water main
- Maintenance of 505 fire hydrants
- Installation and maintenance of 3,060 residential and commercial water meters
- Water meter reading services
- Water main replacement and other community improvement projects

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 2022 Budget request includes \$4,923,229 in expenditures. The budget as presented is an overall increase of \$1,134,162 or 29.9% from the Calendar Year 2021 budget. The increase in the overall expenditures is largely attributable to the increase in capital expenditures scheduled for this year as compared to those planned in in 2021.



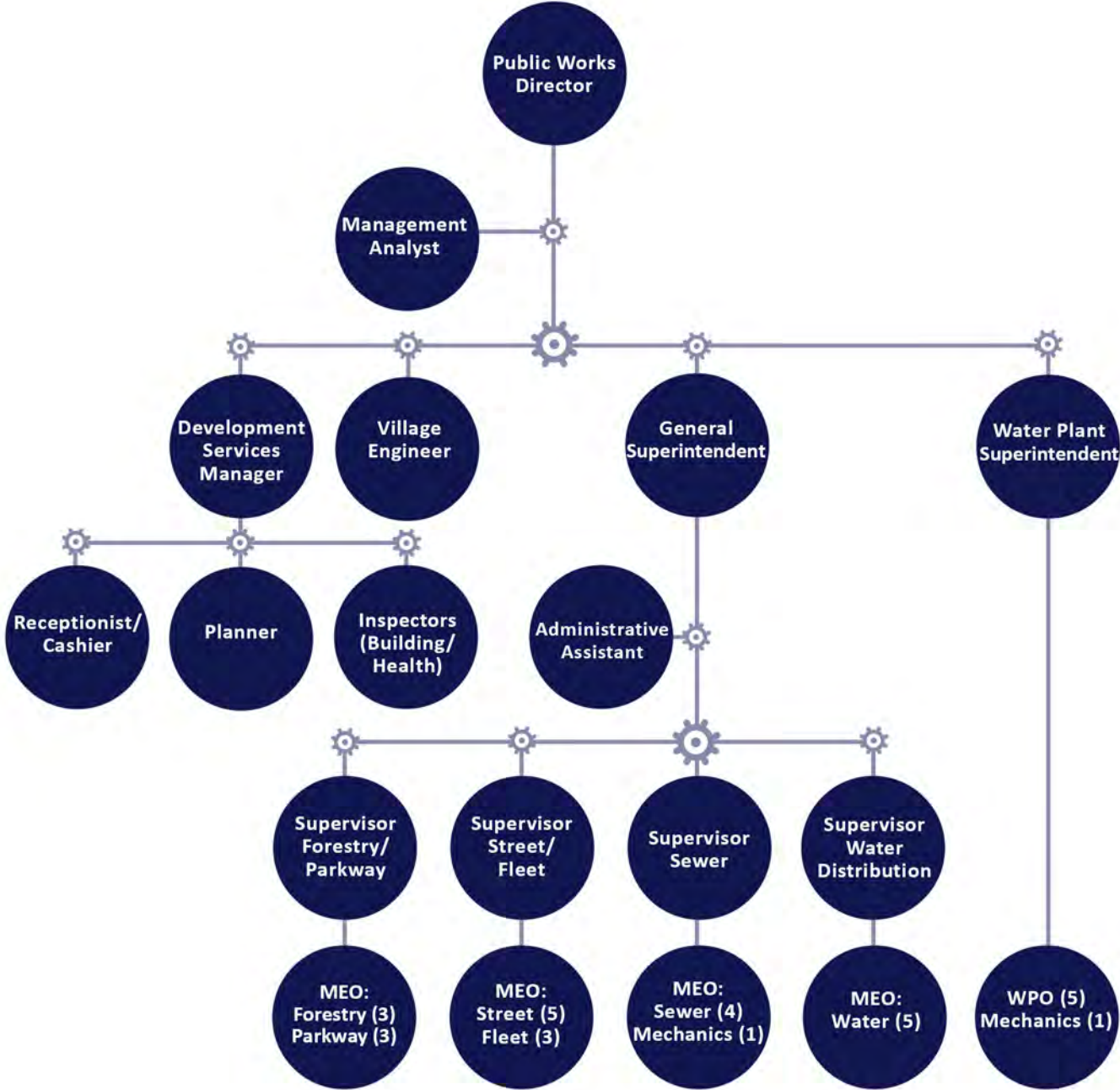
CALENDAR YEAR 2022 EXPENDITURES

	Water Distribution	Water Production	Total	Approved CY 2021	% Change from Budget
Personnel	721,493	939,347	1,660,840	1,697,155	-2.1%
Services	303,165	254,112	557,277	477,667	16.7%
Commodities	55,600	84,450	140,050	124,975	12.1%
Subtotal	1,080,258	1,277,909	2,358,167	2,299,797	2.5%
Debt Service	360,060	-	360,060	420,410	-14.4%
Capital	1,750,001	455,001	2,205,002	1,068,860	106.3%
Other Expense	-	-	-	-	N/A
Other Financing Use	-	-	-	-	N/A
Subtotal	2,110,061	455,001	2,565,062	1,489,270	72.2%
Grand Total	3,190,319	1,732,910	4,923,229	3,789,067	29.9%

Highlighted requests from the Calendar Year 2022 budget includes the following:

- **Pebblewood Lane Water Main Replacement:** Replacement of 250 lineal feet (LF) of 6-inch water main on Pebblewood Lane with a new 8-inch water main between Dundee Road and the north end of Pebblewood Lane.
- **Sunrise Circle Water Main Replacement:** Replacement of 390 lineal feet (LF) of 6-inch water main on Sunrise Circle with new 8-inch water main between South Avenue and the south end of Sunrise Circle.
- **Skokie Ridge Drive Water Main Replacement:** Replacement of 1,500 lineal feet (LF) of 6-inch water main on Skokie Ridge Drive with new 8-inch water main between Oak Ridge Drive/Elm Ridge Drive and Sunset Lane.
- **Bluff Crib Wall Replacement:** The access ramp from Hazel Avenue down to the Water Plant traverses across the bluff below Lakefront Park. The lower portion of the ramp was constructed 70 to 75 years ago utilizing a concrete crib wall design to retain and support bluff above the ramp pavement which was constructed by the Village on Park District property. The proposed plan for Calendar Year 2022 is to replace approximately 275 lineal feet of the existing concrete crib wall with a new soldier pile and wood lagging retaining wall with the cost of the construction shared equally between the Village and Park District. Grant funding will be pursued for the project.
- **Lagoon Transmission Main – Phase III:** Replacement of 2,500 lineal feet (LF) of 14-inch water main on the transmission water main between Forest Way Drive and the Edens Expressway with 16-inch HDPE water main as the final phase of the upgrade of this transmission water main that supplies the 500,000-gallon elevated water tank located west of the Edens Expressway on Frontage Road. This water main replacement is expected to use federal funds received through the American Rescue Plan Act (ARPA).
- **Water Plant Pump and Motor Replacement:** The budget 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. This improvement project was deferred from the Calendar Year 2021 budget.
- **Fire Hydrants:** Annual maintenance for the over 500 fire hydrants 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 2022 Budget is \$10,200 for year five of a five-year phased program to re-paint all fire hydrants in the Village.
- **Water Rate Analysis Implementation:** The Calendar Year 2022 budget continues to implement the adopted rate increases from the 2018 rate analysis to cover proposed operation and capital expenditures and have started to adjust the planned increases to account for both delays in the original infrastructure plan and increased water sales associated with the new water meter infrastructure. 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	SY 2020	CY 2021	CY 2022
Water Distribution Supervisor	1	1	1
Maintenance Equipment Operator	5	5	5
TOTAL FULL-TIME	6	6	6

There are currently seven authorized full-time positions in the Water Production Division. This increase is expected to be temporary to accommodate over-hiring in anticipation of the retirement of water plant employees. The over-hiring will allow for a smoother transition.

AUTHORIZED FULL-TIME POSITIONS	SY 2020	CY 2021	CY 2022
Water Plant Superintendent	1	1	1
Water Plant Operators	4	5	5
Mechanic	1	1	1
TOTAL FULL-TIME	6	7	7

The Calendar Year 2022 Budget for the Water Fund maintains the seven authorized positions from the previous year.

STRATEGIC PLAN RECOMMENDATIONS

The Calendar Year 2022 Strategic Plan-related requests in the Water Fund include the following:

• Lagoon Transmission Main Replacement - Phase III	\$ 850,000
• Water Main Replacement – Pebblewood Lane	\$ 95,000
• Water Main Replacement – Sunrise Circle	\$ 230,000
• Water Main Replacement – Skokie Ridge Drive	\$ 525,000
TOTAL:	\$ 1,700,000

The planned completion of the Water Main Replacements and Lagoon Transmission Main improvements support the strategic priority of infrastructure replacement.

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

The Calendar Year 2022 Capital Investment Plan for the Public Works Department Water Fund includes the following:

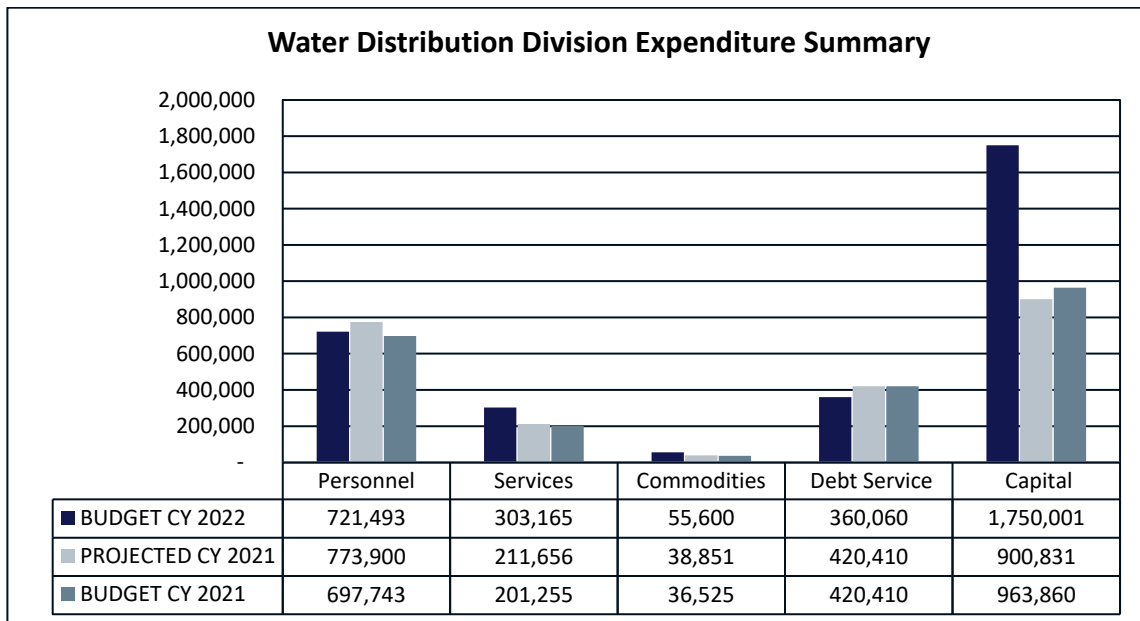
• Replace Pumps and Motors – Water Plant	\$ 105,000
• Water Main Replacement – Pebblewood Lane	\$ 95,000
• Water Main Replacement – Sunrise Circle	\$ 230,000
• Water Main Replacement – Skokie Ridge Drive	\$ 525,000
• Lagoon Transmission Main Replacement – Phase III	\$ 850,000
• Bluff Crib Wall Replacement – Water Plant Access	\$ 350,000
• Replace Cargo Van – New all-electric vehicle #4	\$ 50,000
TOTAL:	\$ 2,205,000

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 2022 budget is \$3,190,319. Below is the review of the expenditures for the Water Distribution Division.



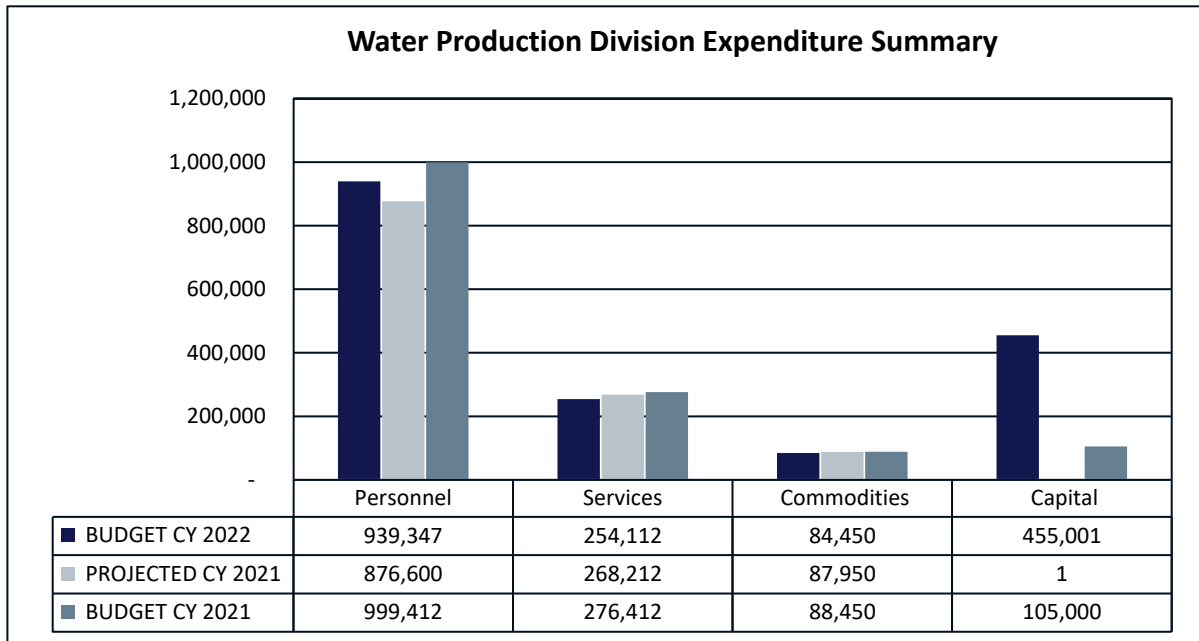
Water Distribution Division Account Class Description:

- *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 a weekly sampling of the distribution system to assure compliance with federal, State and local requirements.

The Water Production Division’s Calendar Year 2022 budget is \$1,732,910. 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*: WTP process equipment and plant improvements

MAJOR CALENDAR YEAR 2021 ACCOMPLISHMENTS

1	Continued to implement rate increases in Calendar Year 2021 to cover proposed water system improvements.
2	Continued to manage Cross Connection Control Program utilizing a third-party service provider.
3	Managed a consistent valve turning program that identified water distribution system valves in need of repair or replacement.
4	Completed system-wide Water Meter Replacement Program.
5	Completed Phase II of the Lagoon transmission water main replacement.
6	Completed year four of five of fire hydrant painting maintenance program; sandblasted and painted 100 fire hydrants.
7	Completed interior renovations to the Elevated Tank.
8	Substantially completed joint Water System Feasibility Report with Village of Winnetka.

CALENDAR YEAR 2022 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 Phase III of the Lagoon transmission water main replacement	Operational Effectiveness, Infrastructure Replacement	Q2 2022
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, 2022
3	Continue fire hydrant flushing program.	Infrastructure Replacement	Q2 2022
4	Replace two low lift and two high lift pumps and motors at the water plant.	Infrastructure Replacement	Q4 2022
6	Complete the final year of the five-year fire hydrant painting program.	Operational Effectiveness	Q3 2022
7	Complete water main improvements to Pebblewood Lane, Sunrise Circle, and Skokie Ridge Drive.	Operational Effectiveness, Infrastructure Replacement	Q3 2022
8	Bluff Crib Wall replacement on the ramp to the Water Plant, joint project with Glencoe Park District.	Operational Effectiveness, Infrastructure Replacement	Q3 2022
9	Finalize and present to the Village Board the joint Water System Feasibility Report with Village of Winnetka.	Operational Effectiveness, Infrastructure Replacement	Q1 2022



WATER FUND EXPENDITURES

Distribution and Production Divisions

Calendar Year 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 400 - Personnel					
40105 - SALARIES	811,841	811,868	1,059,269	1,023,700	1,120,739
40110 - SALARIES - TEMPORARY	-	921	-	11,700	-
40115 - LONGEVITY PAY	15,700	15,625	16,650	16,700	11,100
40130 - INSURANCE OPT OUT	3,385	3,506	4,000	4,000	4,000
40150 - SALARIES - RHS PAY	12,199	11,088	104,250	56,400	53,501
40190 - OTHER COMPENSATION	26,979	24,902	34,556	31,000	38,319
40205 - OVERTIME	42,189	40,705	71,568	106,500	75,566
40405 - EMPLOYEE BENEFITS	136,807	129,878	174,516	173,200	179,199
40415 - EMPLOYEE BENEFITS - ACA	-	-	-	4,900	-
40460 - SOCIAL SECURITY	54,514	54,464	71,796	71,400	68,214
40465 - MEDICARE	12,749	12,737	25,797	16,800	15,956
40505 - ILLINOIS MUNICIPAL RETIREMENT FUND	99,652	98,952	134,753	134,200	94,246
40605 - ACCRUED LEAVE EXPENDITURE	-	45,824	-	-	-
AcctClass: 400 - Personnel Total:	\$ 1,216,014	\$ 1,250,471	\$ 1,697,155	\$ 1,650,500	\$ 1,660,840
AcctClass: 500 - Contractual Services					
50105 - BUILDING MAINTENANCE	4,000	3,654	4,000	4,000	4,000
50110 - EQUIPMENT REPAIR	65,500	58,926	10,000	10,000	10,000
50115 - STATION REPAIRS	8,300	4,960	10,000	10,000	10,000
50120 - INTAKE REPAIRS	15,000	-	15,000	8,700	-
50122 - DIESEL MOTORS REPAIR	1,500	544	1,500	1,500	1,500
50123 - WATER TOWER MAINTENANCE	-	-	25,500	25,500	28,269
50124 - WATER MAIN EMERGENCY REPAIRS	-	-	27,028	27,028	20,000
50125 - INSTRUMENTS REPAIRS	47,000	35,808	2,000	2,000	2,000
50127 - EQUIPMENT MAINTENANCE	5,500	2,109	6,500	6,500	7,000
50128 - REPAIR PARTS & FITTINGS	-	-	29,300	40,000	53,300
50150 - GROUNDS MAINTENANCE	1,500	-	1,500	1,500	1,500
50205 - TECHNOLOGY HARDWARE MAINTENANCE	10,000	-	8,000	8,000	8,000
50220 - RADIO EQUIPMENT MAINTENANCE	100	-	100	100	100
50310 - CREDIT CARD FEES	3,750	3,684	6,500	12,000	6,500
50315 - POSTAGE	3,600	4,103	4,700	6,600	4,700
50318 - UNIFORM SERVICE	3,150	3,315	4,200	3,800	4,000
50320 - INFORMATION TECHNOLOGY	12,160	6,622	12,160	10,160	101,329
50325 - TELECOMMUNICATIONS/INTERNET SERVICE	8,895	7,870	23,195	23,195	22,395
50350 - UTILITIES	83,000	77,725	100,000	100,000	100,000
50410 - CONTRACTUAL SERVICES	8,000	9,879	25,200	20,201	27,500
50435 - DUMPING FEES	9,000	9,000	14,100	14,100	9,000
50505 - PROFESSIONAL SERVICES	78,640	52,319	51,640	51,640	38,640
50525 - MANAGEMENT SERVICES	40,440	40,440	49,644	49,644	49,644
50705 - MEMBERSHIPS DUES	500	1,211	500	200	500
50805 - TRAINING	5,400	1,318	5,400	3,500	7,400
51505 - PROPERTY & CASUALTY INSURANCE	38,500	27,962	40,000	40,000	40,000
AcctClass: 500 - Contractual Services Total:	\$ 453,435	\$ 351,450	\$ 477,667	\$ 479,868	\$ 557,277
AcctClass: 600 - Commodities					
60105 - MATERIALS	8,000	6,940	8,000	8,000	8,000
60120 - SUPPLIES	6,250	3,349	6,000	5,251	5,400
60130 - FUEL	44,500	40,193	50,500	51,000	50,500
60135 - LABORATORY TESTING & SUPPLIES	16,000	14,358	18,000	18,000	18,000
60140 - WATER METERS	20,000	640	2,500	2,500	25,000
60150 - EQUIPMENT	34,500	19,087	27,000	27,000	17,500
60605 - FUEL	1,800	-	2,000	1,500	2,000
60606 - VEHICLE OPERATING EXPENSE	3,600	3,940	3,700	5,600	5,600
60705 - MISCELLANEOUS EXPENSE	1,850	4,937	5,200	5,200	5,200
60780 - UNIFORMS	2,075	890	2,075	2,750	2,850



WATER FUND EXPENDITURES

Distribution and Production Divisions

Calendar Year 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 600 - Commodities Total:	\$ 138,575	\$ 94,334	\$ 124,975	\$ 126,801	\$ 140,050
AcctClass: 700 - Debt Service					
70105 - PRINCIPAL	155,000	-	125,000	125,000	125,000
70110 - INTEREST	27,000	28,538	69,750	69,750	54,400
70115 - BOND ADMINISTRATION	76,000	15,000	51,000	51,000	6,000
70125 - LOAN PAYMENT	174,660	30,321	174,660	174,660	174,660
AcctClass: 700 - Debt Service Total:	\$ 432,660	\$ 73,858	\$ 420,410	\$ 420,410	\$ 360,060
AcctClass: 800 - Capital					
80205 - CAPITAL EQUIPMENT	75,000	-	105,000	1	105,000
80405 - VEHICLES	-	-	-	-	50,001
80505 - WATER SYSTEM IMPROVEMENTS	1,177,000	1,008,469	213,860	400,831	1,700,000
80510 - WATER MAINS	-	-	-	-	-
80515 - CAPITAL WATER METERS	2,500,000	1,583,238	750,000	500,000	-
80610 - SEWERS	-	-	-	-	1
80705 - STREETS	-	-	-	-	350,000
83020 - MISCELLANEOUS REFUNDS	-	400	-	-	-
AcctClass: 800 - Capital Total:	\$ 3,752,000	\$ 2,592,107	\$ 1,068,860	\$ 900,832	\$ 2,205,002
AcctClass: 900 - Other Financing Use					
90405 - DEPRECIATION	-	148,778	-	-	-
90505 - NET PENSION LIABILITY EXPENSE - IMRF	-	(117,223)	-	-	-
90605 - CHANGE IN OPEB	-	(42,810)	-	-	-
AcctClass: 900 - Other Financing Use Total:	\$ -	\$ (11,255)	\$ -	\$ -	\$ -
Report Total:	\$ 5,992,684	\$ 4,350,965	\$ 3,789,067	\$ 3,578,411	\$ 4,923,229



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.

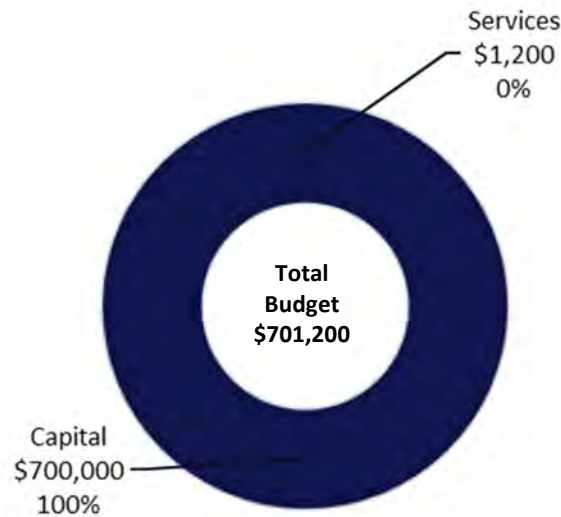
Beginning in January 2021, the Village imposed a 3-cent/gallon fuel tax on all fuel sales in Glencoe, following action by the State of Illinois to allow non-home rule communities to do so. These resources supplement those received from State MFT resources.

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 distribution 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 2022 budget request includes \$701,200 in expenditures. The budget as presented is an overall increase of \$610,540 or 673.4% from the Calendar Year 2021 Budget. The Calendar Year 2022 expenditures include a total of \$700,000 in capital improvements for maintenance street resurfacing improvements and traffic signal controller modifications. The MFT and Rebuild Illinois budgeted funds for maintenance street resurfacing in Calendar Year 2022 will be aggregated with the General Obligation Bond funds in the Capital Projects Fund for a \$2.1 million project. The traffic signal controller modifications were included in the Calendar Year 2021 budget but were deferred due to increased equipment costs.



PERSONNEL RECOMMENDATIONS

There are no personnel budgeted in the MFT Fund.

STRATEGIC PLAN RECOMMENDATIONS

The proposed maintenance street resurfacing improvements and traffic signal controller modifications are capital investment projects 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.

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

The MFT Fund budget for Calendar Year 2022 includes \$600,000 for maintenance street resurfacing improvements and \$100,000 for traffic signal controller modifications at the intersections of Green Bay Road and Park Avenue and Green Bay Road and Harbor Street.

The street resurfacing resources will be aggregated with funding included in the Capital Projects Fund for to accommodate a \$2.1 million maintenance resurfacing contract.

For the traffic signal improvements, the traffic signals at the above intersection locations are interconnected with the Union Pacific Railroad (UP) grade crossing equipment, and as such are under the review authority of the Illinois Commerce Commission (ICC). The existing traffic signal controllers were installed with the signal modernization component of the Green Bay Road improvements in 1995. Since that time, battery backup systems and railroad preemption interlock have become standards on all interconnected installations, and these upgrades to both controllers are included in the Calendar Year 2022 budget. The lamping in the traffic signals at each of these intersections was upgraded to LED in 2018.

MAJOR CALENDAR YEAR 2022 ACCOMPLISHMENTS

1	None
----------	------

CALENDAR YEAR 2022 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	Q2 2022
2	Funding will be allocated for maintenance street resurfacing improvements of various Village streets last paved between 1998-2008. These funds will supplement funds received after voters authorized the issuance of bonds in 2021.	Infrastructure Replacement	Q3 2022



MOTOR FUEL TAX FUND

Contractual Services, Capital Divisions

Calendar Year 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Activity	Calendar Year 2021 Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 500 - Contractual Services					
50151 - CRACK SEALING REPAIRS	25,000	-	-	-	-
50305 - BANKING FEES	1,500	728	-	1,200	1,200
AcctClass: 500 - Contractual Services Total:	\$ 26,500	\$ 728	\$ -	\$ -	\$ 1,200
AcctClass: 800 - Capital					
80705 - STREETS	25,000	-	55,000	1	700,000
AcctClass: 800 - Capital Total:	\$ 25,000	\$ -	\$ 55,000	\$ -	\$ 700,000
AcctClass: 900 - Other Financing Use					
90205 - TRANSFER TO GENERAL FUND	29,770	29,770	35,660	35,660	-
AcctClass: 900 - Other Financing Use Total:	29,770	29,770	35,660	35,660	-
Report Total:	\$ 81,270	\$ 30,498	\$ 90,660	\$ 38,861	\$ 701,200



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. On occasion, the Village may also refund, or refinance, outstanding bond issues if market conditions generate a cost savings for taxpayers. In 2020, the Village refinanced its outstanding Series 2012A General Obligation Bonds at a savings of more than \$400,000 over the remaining life of the bond term.

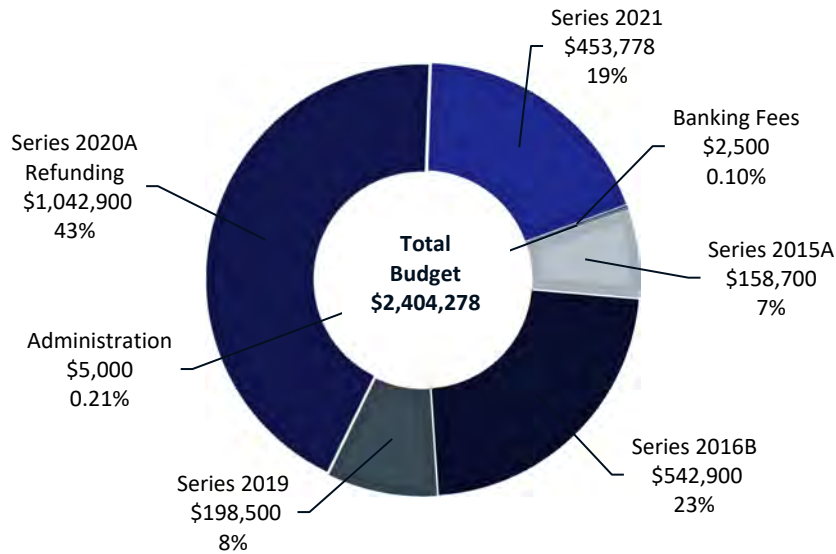
The Calendar Year 2022 budget includes seven outstanding issuances requiring debt service payments, four of which were originally issued following a voter-approved referendum, one issued as part of a Special Service Area, one issued using the Village's limited tax bonding authority and one using the Village's bonding authority for Alternate Revenue Bonds. The outstanding issues include:

- 2015A Series - \$5,000,000 original issuance
- 2016A Series - \$250,000 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
- 2021A Series - \$7,000,000 original issuance

¹ Please note, the 2009 Series will be paid from the Washington Place Special Service Area Fund and 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 2022 Budget request includes \$2,404,278 for principal and interest owed on the General Obligation Bonds Series 2015A, 2016B, 2019, 2020A Refunding and Series 2021 as well as the costs of administering these bonds which will all be repaid through property tax revenue.



At the end of Stub Year 2020, total General Obligation Bonds outstanding (not including interest or Water Fund bonds) was \$15.8 million. Following scheduled payments in Calendar Year 2021, the total outstanding General Obligation Bonds will be \$21.3 million. A summary of the Village’s outstanding non-Water Fund debt is below.

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
	20,050,000	17,800,000	6,250,000	8,275,000	15,775,000

Calendar Year 2021					
Year	Original Issue	Beginning Balance	Issuances	Retirements	Ending Balance
2015	5,000,000	5,000,000	-	-	5,000,000
2016	5,000,000	3,130,000	-	485,000	2,645,000
2019	1,500,000	1,395,000	-	125,000	1,270,000
2020	6,250,000	6,250,000	-	820,000	5,430,000
2021	-	-	7,000,000	-	7,000,000
	17,750,000	15,775,000	7,000,000	1,430,000	21,345,000

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, less any outstanding debt. Using this criteria, the Village’s debt limit is estimated to be \$67.0 Million as of December 31, 2021.

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).

As of Calendar Year 2021, 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 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 2022 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 in Calendar Years 2024 (*already authorized in 2021*), 2027 and 2030 in addition to proposing self-sustaining, Alternate Revenue Bond financing for water system improvements in Calendar Years 2023, 2026 and 2029.

MAJOR STUB YEAR 2021 ACCOMPLISHMENTS

1	The Village was successful in communicating financing needs for a \$10 million referendum request, which was largely supported by the Glencoe community voters in April 2021.
2	The Village issued \$7.0 million in accordance with the referendum request, to finance infrastructure improvements to the sanitary sewers, storm sewers, streets, sidewalks and streetlights.
3	A proposed debt financing plan was updated in conjunction with the proposed CIP.

CALENDAR YEAR 2022 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 expend bond funds from the Series 2021 Issue for infrastructure improvements.	Financial Sustainability	Q4 2022
2	A proposed debt financing plan will be updated in conjunction with the Calendar Year 2023 proposed CIP.	Financial Sustainability	Q4 2022



DEBT SERVICE

Contractual Services, Debt Service

Calendar Year 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 500 - Contractual Services					
50305 - BANKING FEES	2,500	1,264	2,500	1,100	2,500
AcctClass: 500 - Contractual Services Total:	\$ 2,500	\$ 1,264	\$ 2,500	\$ 1,100	\$ 2,500
AcctClass: 700 - Debt Service					
70105 - PRINCIPAL	1,465,000	8,358,204	1,430,000	1,430,000	1,750,000
70110 - INTEREST	488,910	488,908	514,488	514,488	646,778
70115 - BOND ADMINISTRATION	5,000	1,350	5,000	5,000	5,000
AcctClass: 700 - Debt Service Total:	\$ 1,958,910	\$ 8,848,462	\$ 1,949,488	\$ 1,949,488	\$ 2,401,778
Report Total:	\$ 1,961,410	\$ 8,849,727	\$ 1,951,988	\$ 1,950,588	\$ 2,404,278



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 Calendar Year 2021 Budget included \$155,000 in the Capital Projects Fund for the final phase of the Wayfinding Signage Improvements. The funds for this project were the balance of the General Obligation Limited Tax Bonds issued in October 2019 for the Tudor Court Street and Streetscape Improvements. Village voters approved a referendum in April authorizing the issuance of \$10 million in General Obligation (G.O.) Bonds for identified storm sewer, sanitary sewer, sidewalk and maintenance street resurfacing improvements. The first \$7.0 million of G.O. Bonds were issued and approved in June 2021.

BUDGET EXPENDITURE SUMMARY

The Capital Projects Fund Calendar Year 2022 budget includes \$4,279,000 in expenditures for storm sewer, sanitary sewer, sidewalk, maintenance street resurfacing, wayfinding signage, school crossings and bicycle path improvements, as well as professional engineering services.

PERSONNEL RECOMMENDATIONS

There are no personnel budgeted in the Capital Projects Fund.

STRATEGIC PLAN RECOMMENDATIONS

The storm sewer, sanitary sewer, sidewalk and maintenance street resurfacing improvements are action items directly related to the goal of service and infrastructure. The wayfinding signage and bicycle path improvements are 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 2022 Capital Projects Fund budget includes the following:

• Storm Sewer Improvements	\$1,700,000
• Sanitary Sewer Improvements	\$ 250,000
• Sidewalk Improvements	\$ 150,000
• Maintenance Street Resurfacing Improvements	\$1,500,000
• Green Bay Trail – Hazel Avenue Crossing Improvements	\$ 80,000
• Wayfinding Signage Improvements – Phase II (Carry Over)	<u>\$ 75,000</u>
TOTAL:	\$3,755,000



CAPITAL PROJECTS FUND EXPENDITURES

Contractual Services, Capital

Calendar Year 2022 Budget

	Stub Year 2020 Total Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Total Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 500 - Contractual Services					
50505 - PROFESSIONAL SERVICES	-	-	-	-	524,000
AcctClass: 500 - Contractual Services Total:	\$ -	\$ -	\$ -	\$ -	\$ 524,000
AcctClass: 800 - Capital					
80120 - BICYCLE PATH IMPROVEMENTS	-	-	-	-	80,000
80610 - SEWERS	-	-	-	-	250,000
80620 - STORM SEWER	-	-	-	-	1,700,000
80705 - STREETS	1,736,375	1,533,088	155,000	155,000	1,575,000
80805 - SIDEWALKS	-	-	-	-	150,000
AcctClass: 800 - Capital Total:	\$ 1,736,375	\$ 1,533,088	\$ 155,000	\$ 155,000	\$ 3,755,000
Report Total:	\$ 1,736,375	\$ 1,533,088	\$ 155,000	\$ 155,000	\$ 4,279,000



PENSION FUNDS BUDGET DETAIL



POLICE AND FIRE PENSION FUNDS

FUND OVERVIEW

The Village contributes to two single-employer pension plans, the Police Pension Fund and the Fire Pension Fund. The Police and Fire Pension Funds are fiduciary funds (assets held in trust) that have been created for the specific purpose of funding pension benefits for all sworn Public Safety Officers. The Police Pension Fund provides benefits to former public safety officers and aggregates assets for the future benefits of 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.

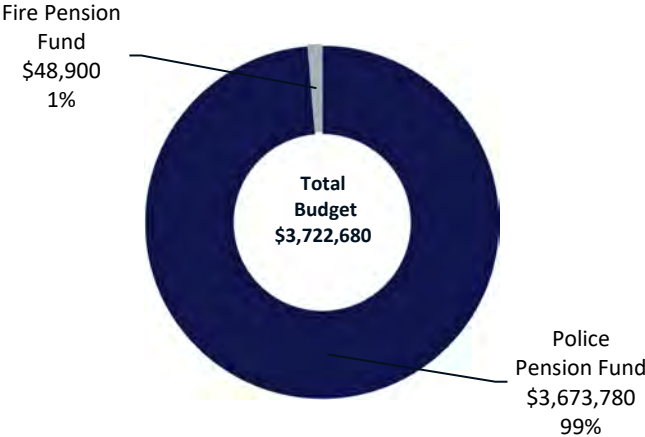
The Village Board's involvement with oversight of these funds is limited to the appointment of two members of the Police Pension Board, as outlined above. Additionally, the Village Board is responsible for depositing the statutorily required employer contributions to the funds on an annual basis. These 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 2022 Budget request includes \$3,673,780 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. In Calendar Year 2021, the Village Board authorized changes to the Village's pension funding policy, which are expected to assist in leveling out required contributions over the long term.



PERSONNEL RECOMMENDATIONS

There are no personnel budgeted in the Pension Fund.

STRATEGIC PLAN RECOMMENDATIONS

There are no budgetary funds allocated in the Calendar Year 2022 Budget related to the Pension Funds.

COMMUNITY INVESTMENT PROGRAM RECOMMENDATIONS

The Pension Fund budget does not include any capital expenditures for Calendar Year 2022.

MAJOR CALENDAR YEAR 2021 ACCOMPLISHMENTS

1	Certified election of one active Pension Fund Trustee.
2	Completed an update to the Village's Pension Funding Policy and developed a Pension Funding Model with the Village's actuarial firm.
3	Continued required training for Pension Board Trustees.
4	Prepared and approved Municipal Compliance Report.

CALENDAR YEAR 2022 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 2022
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 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 400 - Personnel					
40520 - PENSION - RETIREMENT	1,928,303	1,914,990	2,478,200	2,442,435	2,695,410
40525 - PENSION - WIDOWED/DEPENDENT	289,110	289,110	346,935	346,930	346,950
40530 - PENSION - CHILD	18,046	18,046	22,320	21,660	21,660
40535 - PENSION - DISABILITY DUTY	269,570	269,570	333,240	328,900	334,330
40545 - PENSION - QILDRO	116,975	116,973	144,600	143,855	151,380
40555 - PENSION - CONTRIBUTION REFUND	-	-	-	23,540	-
AcctClass: 400 - Personnel Total:	\$ 2,622,004	\$ 2,608,689	\$ 3,325,295	\$ 3,307,320	\$ 3,549,730
AcctClass: 500 - Contractual Services					
50305 - BANKING FEES	3,000	2,574	3,000	925	3,000
50307 - CUSTODY FEES	4,000	4,297	2,500	7,895	10,000
50410 - CONTRACTUAL SERVICES	11,500	7,163	10,000	8,150	10,000
50505 - PROFESSIONAL SERVICES	71,550	52,351	71,550	72,000	71,550
50630 - LEGAL COUNSEL - OTHER	35,000	35,586	30,000	79,465	25,000
50805 - TRAINING	1,600	1,525	4,000	1,155	4,000
AcctClass: 500 - Contractual Services Total:	\$ 126,650	\$ 103,496	\$ 121,050	\$ 169,590	\$ 123,550
AcctClass: 600 - Commodities					
60705 - MISCELLANEOUS EXPENSE	250	(284)	500	130,000	500
AcctClass: 600 - Commodities Total:	250	(284)	500	130,000	500
Report Total:	\$ 2,748,904	\$ 2,711,901	\$ 3,446,845	\$ 3,606,910	\$ 3,673,780



Fire Pension Fund Expenditures

Personnel, Contractual Services

Calendar Year 2022 Budget

	Stub Year 2020 Budget	Stub Year 2020 Total Activity	Calendar Year 2021 Budget	Current Year End Projections	Calendar Year 2022 Budget
AcctClass: 400 - Personnel					
40520 - PENSION - RETIREMENT	-	-	-	-	-
40525 - PENSION - WIDOWED/DEPENDENT	41,500	40,244	48,400	48,400	48,400
AcctClass: 400 - Personnel Total:	\$ 41,500	\$ 40,244	\$ 48,400	\$ 48,400	\$ 48,400
AcctClass: 500 - Contractual Services					
50305 - BANKING FEES	275	157	500	200	500
AcctClass: 500 - Contractual Services Total:	\$ 275	\$ 157	\$ 500	\$ 200	\$ 500
Report Total:	\$ 41,775	\$ 40,401	\$ 48,900	\$ 48,600	\$ 48,900



COMMUNITY INVESTMENT **PROGRAM**



COMMUNITY INVESTMENT PROGRAM OVERVIEW

Each year, the Village Board and 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, snow plowing apparatus 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 \$600,000 to \$2.6 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 2022 Budget includes several of the recommended improvements included in the recently completed Active Transportation Plan, which will assist in the enhancing 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. The Calendar Year 2022 Budget includes several projects focused in this project area.

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 \$557,000 and \$2,205,000, based on the size and length of the water main segments identified for upgrade and replacement. Significant investments in this area are anticipated in Calendar Year 2022 utilizing resources from the Water Fund as well as resources received from the federal government as a part of the American Recovery Plan Act (ARPA).

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. The Village's various facilities are invested in on an annual basis, with this year seeing significant planned investment in areas of the Village Hall. Additionally, it has been determined that the Glencoe Golf Club's clubhouse facility and related structures on the campus are in need of replacement. While resources have not been allocated in this budget, it is expected that action will be necessary during Calendar Year 2022 related to establishing funding for this important project.

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. In Calendar Year 2022, the Village will begin to focus replacement vehicles to include hybrid and all-electric options wherever possible within the Village's fleet.



VILLAGE OF GLENCOE
Community Investment Program
 Calendar Year 2022 - Calendar Year 2031

Program Type	Funding Source	Department	Program Item Name	Total 10-Year	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029	CY 2030	CY 2031
CIP1044	Equipment	General	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	75,000	75,000	-	-	-	-	-	-	-	-
CIP4001	Bicycle Path	GO Bonds	Public Works	Green Bay Trail Crossing Improvements - Hazel Avenue	80,000	80,000	-	-	-	-	-	-	-	-
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	175,000	175,000	-	-	-	-	-	-	-	-
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	108,000	36,000	36,000	36,000	-	-	-	-	-	-
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)	135,000		135,000	-	-	-	-	-	-	-
CIP1008	Equipment	General	Public Works	Leaf Vacuum Replacement #70 (2022), #67(2023), #68 (2024), #69 (2026)	352,200	85,000	86,700	88,500		92,000				
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	170,000	170,000								
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	70,000			35,000						35,000
CIP1204C	IT Systems	General	Village Manager's Office	Server Hardware Refresh	140,000			70,000						70,000
CIP4005	Sanitary Sewer	General	Public Works	Sanitary Sewer Improvements - Dell/Longwood Force Main - Engineering	-									
CIP1050	Sanitary Sewer	General	Public Works	Sanitary Sewer Rehab-II/CP	-									
CIP1050	Sanitary Sewer	GO Bonds	Public Works	Sanitary Sewer Rehab-II/CP	3,550,000	320,000	500,000	20,000	300,000	60,000	500,000	500,000	300,000	525,000
CIP1043	Sidewalks	General	Public Works	Downtown Sidewalk Paver Restoration	140,000	140,000	-	-	-	-	-	-	-	-
CIP1059	Sidewalks	General	Public Works	Residential Sidewalks	-									
CIP1059	Sidewalks	GO Bonds	Public Works	Residential Sidewalks	1,750,000	200,000	150,000	150,000	150,000	150,000	300,000		325,000	325,000
CIP3002	Signs/Public Right-of-Way	General	Public Works	Monument Gateway Signs (5) - Phase	-									
CIP1047	Storm Sewer	General	Public Works	Storm Sewer Drainage Improvements	-									
CIP1047	Storm Sewer	GO Bonds	Public Works	Storm Sewer Drainage Improvements	5,940,000	1,880,000	710,000	2,100,000	-	-	250,000	250,000	250,000	250,000
CIP5007	Storm Sewer	General	Water Production	Relocate Beach Road Storm Sewer Outfall	75,000	75,000								
CIP1040	Street Lights	General	Public Works	Commuter Parking Lot Light Improvement	-									
CIP3111	Streets	GO Bonds	Public Works	Street Resurfacing Improvements	7,324,000	1,724,000	1,500,000				2,000,000			2,100,000
CIP5005	Street Lights	GO Bonds	Public Works	Street Lighting Improvements	210,000		210,000							
CIP1022	Vehicle	General	Public Safety	Patrol Vehicle Replacement #652	108,000			51,000				57,000		
CIP1023	Vehicle	General	Public Safety	Patrol Vehicle Replacement #660	109,000			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	Unmarked Covert Vehicle Replacement #665	54,000			22,000						32,000
CIP1035	Vehicle	General	Public Safety	Patrol Vehicle Replacement #650	167,000	55,000			55,000					57,000
CIP1032	Vehicle	General	Public Safety	Patrol Vehicle Replacement #662	167,000	55,000			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	169,000		55,000			56,000				58,000
CIP1038	Vehicle	General	Public Safety	Patrol Vehicle Replacement #657	169,000		55,000			56,000				58,000
CIP1039	Vehicle	General	Public Safety	Unmarked Vehicle Replacement #663	22,000				22,000					
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	
CIP5006	Vehicle	General	Public Safety	CSO Electric Vehicle Replacement #699	20,000			20,000						
CIP2803	Vehicle	General	Public Works	2-1/2 Ton Dump Truck #40	200,000	200,000								
CIP1035	Vehicle	General	Public Works	3/4 Ton Pickup Truck #35	-									
CIP1053	Vehicle	General	Public Works	2-1/2 Ton Truck #42	230,000			230,000						
CIP1061	Vehicle	General	Public Works	PW Administrative Vehicle #7	30,000	30,000								
CIP1044	Vehicle	General	Public Works	Sidewalk Tractor #54	-									
CIP1032	Vehicle	General	Public Works	Six Wheel Dump Truck Chassis #20	180,000		180,000							
CIP1013	Vehicle	General	Public Works	3/4 Ton Pickup Truck #44	50,000		50,000							
CIP3005	Vehicle	General	Public Works	1-1/2 Ton Truck #15	75,000	75,000								



VILLAGE OF GLENCOE

Community Investment Program

Calendar Year 2022 - Calendar Year 2031

Program Type	Funding Source	Department	Program Item Name	Total 10-Year	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029	CY 2030	CY 2031	
CIP1071	Vehicle	General	Public Works	Aerial Truck #29	110,000	110,000									
CIP1070	Vehicle	General	Public Works	Sidewalk Tractor #55	70,000	70,000									
CIP1072	Vehicle	General	Public Works	Grappler Truck #37	150,000	-	150,000								
CIP1054	Vehicle	General	Public Works	1-1/2 Ton Truck #12	80,000		80,000								
CIP1078	Vehicle	General	Public Works	1-1/2 Ton Truck #31	100,000		100,000								
CIP1077	Vehicle	General	Public Works	2-1/2 Ton Dump #41	-										
CIP1085	Vehicle	General	Public Works	1/2 Ton Pick-Up Truck #14	55,000		55,000								
CIP3006	Vehicle	General	Public Works	Sidewalk Tractor #56	90,000		90,000								
CIP1086	Vehicle	General	Public Works	1-1/2 Ton Truck #24	90,000		-	90,000							
CIP1083	Vehicle	General	Public Works	2-1/2 Ton Truck #38	220,000		220,000								
CIP1084	Vehicle	General	Public Works	65-Ft Aerial Truck #9	280,000		-			280,000					
CIP5002	Equipment	General	Public Works	Stump Grinder #11	60,000				60,000						
CIP5003	Equipment	General	Public Works	Sweeper #32	220,000				220,000						
CIP5004	Equipment	General	public works	Skid Steer #48	85,000				85,000						
CIP1092	Vehicle	General	Public Works	2 1/2 Ton Body Dump Truck #39	230,000			230,000							
CIP4005	Vehicle	General	Public Works	Backhoe #53	175,000								175,000		
CIP1098	Vehicle	General	Public Works	Front End Loader #45	250,000			250,000	-						
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	50,000						50,000				
CIP1048	Vehicle	General	Public Works	Sewer Vac All Truck #25	-										
CIP1045	Vehicle	General	Public Works	Sewer Camera Truck #22	55,000		55,000								
CIP3008	Vehicle	General	Public Works	Sewer Jet #23	230,000						230,000				
CIP4000	Golf Course Improvement	Golf	Golf	Continous Golf Cart Path	35,000	35,000									
CIP4007	Golf Course Improvement	Golf	Golf	Driving Range Tee Expansion	500,000	500,000									
CIP4008	Golf Course Improvement	Golf	Golf	Protective Safety Driving Range Netting	-										
CIP4009	Golf Course Improvement	Golf	Golf	On Course Bathroom Buildings	175,000			175,000							
CIP4010	Golf Course Improvement	Golf	Golf	Complete Irrigation System	1,350,000									1350000	
CIP4011	Golf Course Improvement	Golf	Golf	Storm Sewer Replacement	70,000					70,000					
CIP1105	Equipment	MFT	Public Works	Traffic Signal Controller Modifications	100,000	100,000									
CIP1106	Streets	MFT	Public Works	Street Improvement	2,300,000	600,000	500,000	-		600,000			600,000		
CIP4002	Streets	State Grants	Public Works	Safe Routes to School Crossing Improvements	130,000	130,000	-	-	-	-	-	-	-	-	
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			
CIP5008	Building Improvement-Water	Water	Water Production	Bluff Crib Wall Replacement - Lower Access Ramp to Water Plant	350,000	350,000									
CIP1117	Equipment-Water Plant	Water	Water Production	Replace Pumps And Motors-Low Lift 1 and 2	-										
CIP1144	Equipment-Water Plant	Water	Water Production	Replace Pumps And Motors-High Lift	105,000	105,000									
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	50,000	50,000									
CIP1135	Vehicle-Water Plant	Water	Water Distribution	3/4 Ton Pickup #1	55,000		55,000								
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	-	-	-								
CIP1136	Vehicle-Water Plant	Water	Water Distribution	1-Ton Utility Truck Replacement #3	150,000		150,000								
CIP1125	Water Main	Water	Water Distribution	Water Main Replacements	850,000	850,000									
CIP1125	Water Main	Water (Alternate Bonds)	Water Distribution	Water Main Replacements	11,763,000	-	557,000	1,575,000	2,205,000	1,063,000	690,000	1,125,000	1,500,000	2,205,000	843,000
CIP1125	Water Main	State Grants	Water Distribution	Water Main Replacements - Skokie Lagoon Main	850,000	850,000									
CIP1138	Water Main	Water (Alternate Bonds)	Water Distribution	Elevated Tank 0.75 Mg	5,000,000									5,000,000	



VILLAGE OF GLENCOE

Community Investment Program

Calendar Year 2022 - Calendar Year 2031

Community Investment Program Summary

Program	Total 10-Year CIP	Calendar Year									
		CY 2022	CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029	CY 2030	CY 2031
Bicycle Path	80,000	80,000	-	-	-	-	-	-	-	-	-
Building Improvements	485,000	225,000	210,000	50,000	-	-	-	-	-	-	-
Equipment	2,177,200	221,000	279,700	124,500	610,000	457,000	267,500	217,500	-	-	-
Golf Course Improvements	2,130,000	535,000	-	-	175,000	-	70,000	-	-	-	1,350,000
IT Systems	543,800	198,800	30,000	25,000	105,000	-	-	25,000	30,000	25,000	105,000
Public Right-of-Way	-	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer	3,550,000	320,000	500,000	20,000	300,000	60,000	500,000	500,000	300,000	525,000	525,000
Storm Sewer	6,015,000	1,955,000	710,000	2,100,000	-	-	250,000	250,000	250,000	250,000	250,000
Sidewalks	1,890,000	340,000	150,000	150,000	150,000	150,000	300,000	-	325,000	-	325,000
Streets	9,829,000	2,529,000	2,000,000	-	-	-	2,600,000	-	-	2,700,000	-
Street Lights	210,000	-	210,000	-	-	-	-	-	-	-	-
Vehicles	6,826,000	595,000	867,000	683,000	1,486,000	222,000	978,000	505,000	403,000	971,000	116,000
Water Main	18,463,000	1,700,000	557,000	1,575,000	2,205,000	1,063,000	690,000	1,125,000	1,500,000	2,205,000	5,843,000
Water Plant-Building Improvements	925,000	350,000	-	135,000	170,000	-	150,000	-	120,000	-	-
Water Plant-Vehicle	335,000	50,000	150,000	55,000	80,000	-	-	-	-	-	-
Water Plant-Equipment	575,000	105,000	160,000	-	-	160,000	-	50,000	-	100,000	-
Total	\$ 54,034,000	\$ 9,203,800	\$ 5,823,700	\$ 4,917,500	\$ 5,281,000	\$ 2,112,000	\$ 5,805,500	\$ 2,672,500	\$ 2,928,000	\$ 6,776,000	\$ 8,514,000

SUMMARY BY FUNDING

Funding Source	Total 10-Year CIP	Calendar Year									
		CY 2022	CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029	CY 2030	CY 2031
General Fund	10,147,000	1,354,800	1,386,700	882,500	2,201,000	679,000	1,245,500	747,500	433,000	996,000	221,000
Water Fund	2,585,000	1,355,000	310,000	190,000	250,000	160,000	150,000	50,000	120,000	-	-
Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-
Motor Fuel Tax Fund	2,400,000	700,000	500,000	-	-	-	600,000	-	-	600,000	-
Golf Club Fund	2,130,000	535,000	-	-	175,000	-	70,000	-	-	-	1,350,000
Grants	980,000	980,000	-	-	-	-	-	-	-	-	-
General Obligation Bonds ⁽¹⁾	18,929,000	4,279,000	3,070,000	2,270,000	450,000	210,000	3,050,000	750,000	875,000	2,875,000	1,100,000
Alternate Bonds (Water) ⁽²⁾	16,863,000	-	557,000	1,575,000	2,205,000	1,063,000	690,000	1,125,000	1,500,000	2,305,000	5,843,000

NOTES

⁽¹⁾ General Obligation Bonds to be issued in Calendar Year 2024, 2027 and 2030 (\$3M in 2024; \$5M in 2027; \$4M in 2030) This includes sewer projects not subsidized by sewer charges.

⁽²⁾ Water Alternate Bonds to be issued in Calendar Year 2023, 2026 and 2029 (\$4M in 2023; \$3M in 2026; \$10M in 2029)

Total	54,034,000	9,203,800	5,823,700	4,917,500	5,281,000	2,112,000	5,805,500	2,672,500	2,928,000	6,776,000	8,514,000
--------------	-------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

OTHER ITEMS FOR CONSIDERATION

Program	Project Description	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029	CY 2030	CY 2031
Building Improvement	Golf Clubhouse	-	5,000,000	-	-	-	-	-	-	-	-
Building Improvement	Water Plant Upgrade - Approx. \$50M (In 2031)	-	-	-	-	-	-	-	-	-	50,000,000
Building Improvement	Public Works Garage - Approx. \$10M	-	-	-	-	-	-	-	-	-	-
Total		-	5,000,000	-	-	-	-	-	-	-	50,000,000

COMMUNITY INVESTMENT PROGRAM CALENDAR YEAR 2022 OVERVIEW

The Calendar Year 2022 Budget includes \$9,203,800 in improvements, which are outlined below.

GENERAL			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP4002	Streets	Safe Routes to School Crossing Improvements - <i>Funded by Grants</i>	\$130,000
CIP1043	Sidewalks	Downtown Sidewalk Paver Restoration	\$140,000
CIP5007	Sanitary Sewer	Relocate Beach Road Storm Sewer Outfall	\$75,000
CIP2803	Vehicle	2-1/2 Ton Dump Truck #40	\$200,000
CIP3005	Vehicle	1-1/2 Ton Truck #15	\$75,000
CIP1071	Vehicle	Aerial Truck #29	\$110,000
CIP1070	Vehicle	Sidewalk Tractor #55	\$70,000
CIP1008	Equipment	Leaf Vacuum Replacement #70	\$85,000
CIP1061	Vehicle	PW Administrative Vehicle #7	\$30,000
CIP1035	Vehicle	Patrol Vehicle Replacement #650	\$55,000
CIP1032	Vehicle	Patrol Vehicle Replacement #662	\$55,000
CIP1204	Building Improvement	Council Chambers Upgrade	\$175,000
CIP1020	Building Improvement	Public Safety Kitchen Renovation	\$50,000
CIP1031	Equipment	Cardio Defib Monitor	\$36,000
CIP3095	IT Systems	Enterprise Resource Planning Program - Year 3	\$170,000
CIP1214	IT Systems	Infrastructure Switching Equipment	\$28,800
GENERAL FUND TOTAL			\$1,484,800

WATER FUND			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP1144	Water Main	Lagoon Transmissin Main - <i>Funded by Grants</i>	\$850,000
CIP1125	Water Main	Water Main Replacements	\$850,000
CIP5008	Building Improvement-Water Plant	Bluff Crib Wall Replacement - Lower Access Ramp to Water Plant	\$350,000
CIP1144	Equipment-Water Plant	Replace Pumps And Motors-High Lift	\$105,000
CIP5008	Vehicle-Water Plant	Ford Transit Van #4	\$50,000
WATER FUND TOTAL			\$2,205,000

CAPITAL FUND			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP4001	Bicycle Path	Green Bay Trail Crossing Improvements - Hazel Avenue - <i>Funded by GO Bonds</i>	\$80,000
CIP4004	Sanitary Sewer	Sanitary Sewer Rehab-IICP - <i>Funded by GO Bonds</i>	\$320,000
CIP1050	Storm Sewer	Storm Sewer Drainage Improvements - <i>Funded by GO Bonds</i>	\$1,880,000
CIP1059	Streets	Street/Streetscape Improve-Phase II/III - Downtown Gateway and Wayfinding Signage - <i>Funded by GO Bonds</i>	\$75,000
CIP1047	Streets	Street Resurfacing Improvements - <i>Funded by GO Bonds</i>	\$1,724,000
CIP3111	Sidewalks	Residential Sidewalks - <i>Funded by GO Bonds</i>	\$200,000
CAPITAL FUND TOTAL			\$4,279,000

MOTOR FUEL TAX FUND			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP1105	Equipment	Traffic Signal Controller Modifications	100,000
CIP1106	Streets	Street Improvements	600,000
MOTOR FUEL TAX FUND TOTAL			700,000

GOLF CLUB FUND			
PROGRAM #	PROGRAM TYPE	PROJECT NAME	REQUEST
CIP4000	Golf Course Improvement	Continuous Golf Cart Path	\$35,000
CIP4007	Golf Course Improvement	Driving Range Tee Expansion	\$500,000
GOLF CLUB FUND TOTAL			\$535,000



COMMUNITY INVESTMENT PROGRAM
GENERAL FUND

CALENDAR YEAR 2022 COMMUNITY IMPROVEMENT PROGRAM

Project Name:	Safe Routes to Schools Infrastructure Improvements	Project Type:	Streets
Department:	Public Works	Project Manager:	Village Engineer
Cost:	\$130,000	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 sidewalks throughout the community. Within the sidewalk network 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 2017, the Sustainability Task Force worked with Glencoe School District 35 and the Glencoe Park District 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 that would improve walking and biking paths for people of all ages and abilities. Following a joint application, the Village and School District were awarded IDOT Safe Routes to Schools (SRTS) grant funding to complete projects identified in the ATP. The Village was 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 Calendar Year 2021 but was delayed due to State of Illinois review and grant management timelines. Below is a list of several projects identified in the ATP which will be completed under the SRTS grant award.

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 the waiting area on the 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



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Downtown Sidewalk Paver Restoration	Project Type:	Sidewalks
Department:	Public Works	Project Manager:	General Superintendent
Cost:	\$140,000	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 78,000 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 78,000 square feet of pavers in the downtown by Calendar Year 2022 (one year ahead of schedule).

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 Court and Com Ed) approximately 63,000 square feet of the total 78,000 square feet has been restored leaving 15,000 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 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Beach Road Storm Outfall	Project Type:	Sewers
Department:	Sewer Division	Project Manager:	Village Engineer
Cost:	\$75,000	Account(s):	100-300-200-80620
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 on Beach Road discharges into Lake Michigan through a 12-inch outfall pipe at the bottom of the bluff east of the Beach Road cul-de-sac. The storm sewer outfall is located within an 80-foot Village right-of-way located at the north end of the Park District's boating beach. For decades, the Village has permitted the Park District to use the beach located within the street right-of-way for their operations including boat racks and locker structures. The presence of the Village's 12-inch storm sewer outfall pipe has presented issues with the boating beach operations, particularly following major rainfall events. In addition, the high lake level in the past several years had exposed the outfall pipe further back on the beach which results in significant sand movement.

Replacement Recommendation:

In consultation with Park District staff, the Village plans to evaluate the relocation of the storm outfall pipe at the base of the bluff at Beach Road. A potential alternate route would be to relocate the pipe to the north end of the right-of-way and design a system to better secure and protect the storm sewer structures and discharge pipe. This would serve the dual purpose of improving the function of the outfall while also limiting the impact of the outfall on Park District operations. The estimated cost to design and construct the relocated outfall is \$75,000.

Strategic Plan:

The Beach Road Storm Sewer Outfall relocation is an action item directly related to employing best practices to maintain infrastructure through careful engineering assessment and review and supports the strategic priority of infrastructure replacement and operational effectiveness.

Segment:	Storm Sewer from top of the bluff to the Lake
Replacement of:	175 Lineal Feet
Expected useful life:	30-40 years





CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	2-1/2 Ton Truck — Unit #40 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 #40) is a single-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.

Replacement Recommendation:

The existing truck was purchased in 2012 and has 3,519 engine hours (miles conversion = 105,570). As part of the CIP review process, a detailed qualitative and quantitative review was completed by the Fleet Division staff, and the replacement of Unit #40 is recommended at this time based on the following:

- Dump body and integrated salter requires replacement
- Dump body conveyor belt requires replacement
- Diesel Emission System (DPF) will require replacement in 2023
- Corrosion on truck frame rails will require fabrication/reinforcement



Given the condition of this vehicle, it is now recommended for replacement in Calendar Year 2022. This vehicle was originally recommended for an equipment upgrade (roll-off dump body and salter) in Stub Year 2020 but during the upgrade design stage, it was determined that the vehicle's short wheelbase was ill-suited for an upgrade. In response, the upgrade was reconsidered and the truck was scheduled for full replacement in Calendar Year 2023. Since that time the vehicle has experienced additional equipment failures (as noted above). To date, the Fleet Division has done an excellent job in keeping this vehicle operational. The existing vehicle will be replaced with a single axle chassis, stationary stainless-steel dump body, stainless-steel salter and snowplow. When available, the purchase will be made through joint purchasing cooperatives (i.e., NWMC or Sourcewell).

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

Vehicle	#40 - 2012 2 1/2 Ton Dump Truck			In Service Date	3/1/2012	
Purchase Price	\$119,632	Current Value	\$15,000	Replacement Price	\$200,000	
Total Repair Costs	\$41,708	Total P&M Costs	\$7,452	Hours	3,519	
Description	2 1/2 Dump Truck used by all Public Works Divisions including snow & ice control operations					
Last 5 Years	2017	2018	2019	2020	2021	Total
P&M Costs	\$762	\$888	\$860	\$767	\$400	\$3,677
Repair Costs	\$485	\$2,190	\$4,481	\$1,520	\$2,378	\$22,820
Projected 5 Years	2022	2023	2024	2025	2026	Total
P&M Costs	\$735	\$735	***	***	***	\$1,470
Repair Costs	\$6,000	\$75,000	***	***	***	\$81,000
Projected Repairs	Avg. Repair Costs	Avg. Repair Costs				
	Conveyor Belt	Dump Body/Salter (Mounted)				
		DPF				

Strategic Plan:

Equipment and Vehicle 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: Unit #40 2-1/2 ton dump truck
Expected useful life: 15 years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	1 1/2 Ton Dump Truck – Unit #15	Project Type:	Vehicle
Department:	Public Works	Project Manager:	General Superintendent
Cost:	\$75,000	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 1-1/2-ton Public Works Dump Truck (Unit #15) is a single axle medium-duty truck. This truck is used for a variety of operational support purposes across all Public Works divisions, including hauling excavation materials, aggregate, tree logs, mulch 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 dead ends, cul-de-sacs and parking lots.

Replacement Recommendation:

The existing truck was purchased in 2005 and has 12,271 engine hours (miles conversion = 368,130). 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 #30 is recommended at this time based on the following:

- Engine is showing excessive wear
- Chassis/frame is bent
- Dump Body is corroding
- Drive train needs repair/replacement



The Fleet Division has done an excellent job in keeping this vehicle operational for 16 years (one year longer than the expected useful life of this vehicle). This vehicle will be replaced with a similar 1-1/2 ton dump truck with a snow plow and tailgate salter. When available, the purchase will be made through joint purchasing cooperatives (i.e., NWMC or Sourcewell).

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

Vehicle	#15 – 1 1/2 Ton Dump Truck			In Service Date	12/7/2005	
Purchase Price	\$48,745	Current Value	\$5,000	Replacement Price	\$75,000	
Total Repair Costs	\$73,131	Total P&M Costs	\$14,816	Hours	12,271	
Description	1 1/2 Ton Dump Truck used across all divisions including snow & ice control					
Last 5 Years	2017	2018	2019	2020	2021	Total
P&M Costs	\$763	\$1,066	\$1,024	\$709	\$863	\$4,425
Repair Costs	\$2,556	\$5,380	\$4,440	\$4,890	\$9,804	\$27,070
Projected 5 Years	2022	2023	2024	2025	2026	Total
P&M Costs	\$885	\$885	***	***	***	\$1,470
Repair Costs	\$20,000	***	***	***	***	\$28,000
Projected Repairs	Engine Rebuild*					
	Drive Train Repairs*					
	Dump Body Repairs*					

* These repairs are not recommended – costs exceed value of truck

Strategic Plan:

Equipment and Vehicle 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: 1-1/2 ton Truck
Expected useful life: 15 years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Aerial Truck – Unit #29	Project Type:	Vehicle
Department:	Public Works	Project Manager:	General Superintendent
Cost:	\$110,000	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 1 1/2-ton Public Works Aerial Truck (Unit #29) is a single-axle medium-duty truck with an aerial boom/bucket apparatus. This truck is used daily by the Street Division for maintenance and repairs on streetlights, street signs and for the installation of holiday lights and seasonal banners in the downtown.

Replacement Recommendation:

The existing truck was purchased in 2012 and has 7,436 engine hours (miles conversion = 223,080). 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 #29 is recommended at this time based on the following:

- Aerial boom and bucket require replacement (per annual inspection)
- Utility body is corroding
- Drive train needs repair/replacement
- Engine is showing excessive wear
- Hydraulic system is failing – unable to run auxiliary power tools



This unit will be replaced with a telescopic articulating aerial truck with utility storage boxes. When available, the purchase will be made through joint purchasing cooperatives (i.e., NWMC or Sourcewell).

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

Vehicle	#29 – 1 1/2 Ton Aerial Truck			In Service Date	6/18/2012	
Purchase Price	\$77,014	Current Value	\$10,000	Replacement Price	\$110,000	
Total Repair Costs	\$73,131	Total P&M Costs	\$14,816	Hours	7,436	
Description	1 1/2 Ton Aerial Truck used in the Street Division					
Last 5 Years	2017	2018	2019	2020	2021	Total
P&M Costs	\$699	\$870	\$658	\$465	\$516	\$3,208
Repair Costs	\$3,411	\$1,384	\$2,121	\$2,006	\$1,233	\$10,155
Projected 5 Years	2022	2023	2024	2025	2026	Total
P&M Costs	\$642	\$642	***	***	***	\$1,284
Repair Costs	\$40,000	***	***	***	***	\$40,000
Projected Repairs	Boom and Bucket Replacement*					
	Replace Drive Train*					
	Engine Rebuild*					

* These repairs are not recommended – costs exceed value of truck

Strategic Plan:

Equipment and Vehicle 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: Existing truck Unit #29
Expected useful life: 15 years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Sidewalk Tractor – Unit #55	Project Type:	Vehicle
Department:	Public Works	Project Manager:	General Superintendent
Cost:	\$70,000	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 Sidewalk Tractor (Unit #55) is one of the pieces of equipment utilized during snow and ice control operations to clear Village sidewalks.

Replacement Recommendation:

The existing unit #55 was purchased in 2004 and has 1,806 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 #55 is recommended based on the following:

- Electrical issues
- Engine wear (loss of compression)
- Hydraulic system (loss of power)
- Cab corrosion
- Snow Blower unit is barely functional
- Difficult, if not impossible, to source repair parts



During the 2020-2021 winter season, Public Works initiated a sidewalk snow removal pilot program that reduced the overall scope of this service. Over the course of the winter, staff received feedback from the community and the pilot program was met with mixed reviews. In the spring of 2021, staff reviewed the successes and failures of the pilot program with the Village Board. After deliberation, the Village Board decided to return to the previous sidewalk snow removal program that cleared all residential walks. Based on that decision, new equipment was purchased to more adequately provide that the required level of service. The traditional, full-service model requires a minimum of three sidewalk tractors. To meet that demand, in the spring of 2021 two new Bobcat Skid Steers with snowblowers and V-plows were purchased to replace tractor units #54 and #47; the replacement of unit #55 will be the third tractor required to meet the full-service model. The Fleet Division has done an excellent job in keeping this vehicle operational for 17 years. When available, the purchase will be made through joint purchasing cooperatives (i.e., NWMC or Sourcewell).

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

Vehicle	#55 - 2004 Trackless MTV Tractor			In Service Date	1/10/2001	
Purchase Price	\$81,270	Current Value	\$11,000	Replacement Price	\$70,000	
Total Repair Costs	\$26,450	Total P&M Costs	\$2,520	Hours	1,806	
Description	Sidewalk snow removal tractor					
Last 5 Years	2017	2018	2019	2020	2021	Total
P&M Costs	\$482	\$300	\$345	\$94	\$140	\$1,361
Repair Costs	\$2,680	\$1,020	\$1,290	\$225	\$2,145	\$7,360
Projected 5 Years	2022	2023	2024	2025	2026	Total
P&M Costs	\$272	\$272	***	***	***	\$544
Repair Costs	\$15,000	***	***	***	***	\$15,000
Projected Repairs	Blower Unit					
	Engine Rebuild					

Strategic Plan:

Equipment and Vehicle 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: Sidewalk Tractor – Unit #55
Expected useful life: 15 years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Leaf Vacuum – Unit #70	Project Type:	Equipment
Department:	Public Works	Project Manager:	General Superintendent
Cost:	\$85,000	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 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 mid-December and delivers the leaves to the landscape waste disposal site at the Chicago Botanic Garden where they are recycled and used as compost throughout the Botanic Garden properties.

Replacement Recommendation:

The existing unit #70 was purchased in 2002 and has 1,562 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 rusting significantly
- Rear door is warped and does not shut properly
- Motor is experiencing significant wear



This piece of equipment may not make it through the 2021 leaf collection season due to its age and difficulty to repair. Typically leaf collection operations use four leaf vacuum units, with one as a backup. On occasion, five vacuum units can be used at one time depending on volume. When available, the purchase will be made through joint purchasing cooperatives (i.e., NWMC or Sourcewell).

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	\$85,000	
Total Repair Costs	\$53,623	Total P&M Costs	\$3,559	Hours	1,562	
Description	Leaf Vacuum					
Last 5 Years	2017	2018	2019	2020	2021	Total
P&M Costs	\$208	\$117	\$189	\$189	\$170	\$873
Repair Costs	\$931	\$1,732	\$1,187	\$117	\$1,649	\$5,616
Projected 5 Years	2022	2023	2024	2025	2026	Total
P&M Costs	\$0	\$0	***	***	***	\$0
Repair Costs	\$0	\$0	***	***	***	\$0
Projected Repairs	Not worth repairing					

Strategic Plan:

Equipment and Vehicle 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: Leaf Vacuum – Unit #70
Expected useful life: 15 years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Administrative Vehicle #7	Project Type:	Vehicle
Department:	Public Works	Project Manager:	General Superintendent
Cost:	\$30,000	Account(s):	100-300-100-80405
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Operational Effectiveness	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

Administrative Vehicle (Unit #7) is assigned to the Public Works Administration Division and is used by administrative, engineering and building division staff for all areas of field work including site inspections and other operational needs. This current unit is a 2012 Ford Escape Hybrid model with 123,000 miles. The proposed replacement vehicle will be a 2022-2023 Chevrolet Bolt EV 5 Door Hatchback. The day-to-day use of this vehicle makes it particularly appropriate for replacement with an all-electric vehicle, which also meets the goal of beginning to transition the Village’s front-line fleet with high efficiency vehicles wherever possible. The purchase of this vehicle will include a two-port charging station which will be installed at the Public Works Garage.

Replacement Recommendation:

The existing vehicle was purchased in 2012 and has 122,900 engine miles. 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 #7 is recommended at this time based on the following:

- Body and frame are showing significant corrosion
- Battery has exceeded its useful life and is expensive to replace.



The life expectancy of the battery for this hybrid vehicle is 8 to 10 years or 80,000 to 100,000 miles. To date, this vehicle has met/exceeded those projections. The Fleet division has investigated the possibility of replacing the hybrid battery but concluded the cost to do so would outweigh its current value. The existing vehicle will be replaced with an electric vehicle and purchased through a joint purchasing cooperative (i.e., NWMC or Sourcewell).

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

Vehicle	#7 – Ford Escape Hybrid			In Service Date	2/28/2012	
Purchase Price	\$30,987	Current Value	\$4,500	Replacement Price	\$30,000	
Total Repair Costs	\$18,005	Total P&M Costs	\$3,271	Miles	122,900	
Description	Ford Escape Hybrid is used in the PW Administrative division.					
Last 5 Years	2017	2018	2019	2020	2021	Total
P&M Costs	\$594	\$338	\$1,408	\$81	\$367	\$1,639
Repair Costs	\$661	\$939	\$4,481	\$761	\$959	\$7,801
Projected 5 Years	2022	2023	2024	2025	2026	Total
P&M Costs	\$328	\$328	***	***	***	\$656
Repair Costs	\$10,000	\$1,560	***	***	***	\$11,560
Projected Repairs	Avg. Repair Costs	Avg. Repair Costs				
	Battery Replacement					
	Body Repair					

Strategic Plan:

Equipment and Vehicle 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. Likewise, replacement with an electric vehicle supports the Village’s strategic priority of Environmental Sustainability.

Segment: N/A
Replacement of: Unit #7 – Ford Escape Hybrid
Expected useful life: 12 Years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Patrol Vehicle #650	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 650 is a Ford Interceptor SUV assigned to the patrol division.

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 five 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.



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 five 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 650 is recommended based on the following reasons:

- Squad 650 has been heavily used as a patrol vehicle and will have well over 100,000 miles at the time of replacement.
- Public Works Department fleet division staff made significant repairs to the cooling system, front axle, exhaust system and electrical system components in the past year due to age, mileage, and driving conditions.
- As the age and mileage will exceed thresholds at time of replacement, staff is not confident that this vehicle can meet reliability standards to perform as required.

Staff is recommending the replacement of squad 650 with a 2022 Ford Interceptor Hybrid SUV. The Interceptor has been a reliable patrol vehicle for the Public Safety Department for many years and 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 is available for pursuit-rated vehicles; the Village has had one hybrid model in service since 2021 and would propose to continue to replace vehicles with more efficient models whenever possible.

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

Vehicle	#650 – 2018 Ford Explorer SUV			In Service Date	1/1/2018	
Purchase Price	\$32,057	Current Value	\$5,000	Replacement Price (vehicle only)	\$35,259 Hybrid	
Total Repair Costs	\$11,168	Total P&M Costs	\$3,284	Miles	115,218	
Description	Patrol Vehicle					
Last 4 Years	2018	2019		2020	2021	Total
P&M Costs	\$505	\$865		\$1,248	\$666	\$3,284
Repair Costs	\$1,092	\$2,597		\$2,789	\$4,690	\$11,168
Projected 5 Years	2022	2023	2024	2025	2026	Total
P&M Costs	\$820	\$820	***	***	***	\$1,640
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					

The cost of this vehicle will be offset by a \$75,000 donation made for the expressed purpose of Public Safety equipment replacement

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. Likewise, replacement with a hybrid vehicle supports the Village’s strategic priority of Environmental Sustainability.

Segment: N/A
Replacement of: Squad 650
Expected useful life: 5 years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Patrol Vehicle #662	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 662 is a 2018 Ford Interceptor SUV assigned to the Patrol Division.

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 five 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 662 is recommended based on the following reasons:

- At the time of replacement, this vehicle will have been in service for over 4 years and will exceed 100,000 miles.
- Public Works Department fleet division staff made significant repairs to the exhaust system, rear axle, brake and electrical system components in the past year due to age, mileage, and driving conditions.
- As the age and mileage will exceed thresholds at time of replacement, staff is not confident that this vehicle can meet reliability standards to perform as required.

Staff is recommending replacement of squad 662 with a 2022 Ford Hybrid SUV. The Interceptor has been a reliable patrol vehicle for the Public Safety Department for many years and 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 is available for pursuit-rated vehicles; the Village has had one hybrid model in service since 2021 and would propose to continue to replace vehicles with more efficient models whenever possible.

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

Vehicle	#662 - 2018 Ford Explorer SUV			In Service Date	1/1/2018	
Purchase Price	\$32,075	Current Value	\$5,000	Replacement Price (vehicle only)	\$35,259 Hybrid \$32,094 Gasoline	
Total Repair Costs	\$11,090	Total P&M Costs	\$2,940	Miles	96,888	
Description	Patrol Vehicle					
Last 4 Years	2018	2019		2020	2021	Total
P&M Costs	\$336	\$530		\$1,822	\$252	\$2,940
Repair Costs	\$1,082	\$2,842		\$4,366	\$2,800	\$11,090
Projected 5 Years	2022	2023	2024	2025	2026	Total
P&M Costs	\$735	\$735	***	***	***	\$1,470
Repair Costs	\$2,612	\$2,612	***	***	***	\$5,224
Projected Repairs	Avg. P&M Costs	Avg. P&M Costs				
	Avg. Repair Costs	Avg. Repair Costs				

The cost of this vehicle will be offset by a \$75,000 donation made for the expressed purpose of Public Safety equipment replacement

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. Likewise, replacement with a hybrid vehicle supports the Village’s strategic priority of Environmental Sustainability.

Segment: N/A
Replacement of: Squad 662
Expected useful life: 5 years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Council Chambers Upgrade – Phase 2 Construction	Project type:	Building Improvement
Department:	Village Manager's Office	Project manager:	Assistant to the V. Manager
Cost:	\$175,000	Account(s):	100-300-220-80105
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Operational Effectiveness	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

As the largest meeting space in the Village Hall, the Council Chambers is used to host a variety of public meetings by both the Village and Family Service of Glencoe and is also increasingly utilized a staff training room. The Council Chambers is the primary meeting room for the Village Board, Plan Commission and Zoning Board of Appeals/Zoning Commission, as well as for other public meetings of the Village’s Boards and Commissions as needed.

The Council Chambers needs several critical facility and technology upgrades to replace failing equipment, improve the room’s technology capabilities and allow the room to be used with greater flexibility for public meetings and staff training events. Likewise, the need for the room to successfully accommodate virtual or hybrid virtual/in-person public meetings is woefully inadequate, as determined during the COVID-19 pandemic.

Replacement Recommendation:

The Council Chambers’ technology needs are significant and have been greatly exacerbated by the ongoing COVID-19 pandemic. Major investment in the room was last completed in the early 1990s. Since that time, only minor technology upgrades have been added. Existing sound and visual equipment frequently fail, often impacting the ability for the room to be effectively used for meeting and training settings. For example:

- Presentation capabilities are restrictive in that laptops and mobile devices cannot be connected to the projection system (either from the podium, the dais or elsewhere), necessitating staff assistance for presenters. Similarly, current presentation screens are located in positions difficult for both the public and members of Boards/Commissions to view.
- The room lacks teleconferencing capabilities and is unable to adequately support remote meetings, trainings, presentations and/or telephonic meeting attendance.
- The audio/visual systems frequently malfunction, with microphones frequently experiencing reliability issues and severe static when used during meetings. In addition, the room does not have technology that would allow visitors with hearing impairments to participate through the use of an assisted listening device (ALD).
- The flexibility of the room for both public and staff-related meetings is limited by existing technology fixtures and large, permanent furniture/dais.

As a result, recommended technology upgrades include new high-definition projectors and screens, computers, audio/sound equipment and video conferencing technology. These upgrades will provide the Village Board, staff and the viewing public with a functional and enhanced meeting/training setting, while also allowing for more efficient use of technology in meetings.

To accommodate improved technology, the room requires accompanying facility updates. The existing ceiling needs to be reconstructed as a drop ceiling to accommodate cabling runs within the room, as well as

improvements to replace the existing dim and inefficient lighting. The existing floor treatment is worn and requires replacement. Last, technology improvements at the dais would require the dais to be either retrofitted or replaced.

Staff believes it would be imprudent to make technology upgrades separate from facility upgrades. In 2019, the Village entered into a professional services agreement with an architectural firm to review needs for the Council Chambers and develop design alternatives that will assist the Village in a Request for Proposal (RFP) process for Phase 2 construction work. Phase 2 construction work was originally planned to take place during Stub Year 2020 but was deferred due to the COVID-19 pandemic.

Proposed renovations included in part of Phase 2 upgrades as follows: dais removal and/or replacement, as well as new carpet, lighting, technology, furniture and other fixtures.

Strategic Plan:

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

Segment:	N/A
Replacement of:	Components of the Council Chambers Technology and Facility
Expected useful life:	The expected useful life of each component of the project will vary. For example, technology assets may have a useful life of 10 to 15 years, and facility improvements have useful lives of 20 to 30 years.



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Public Safety Kitchen Renovation	Project Type:	Building Improvement
Department:	Public Safety	Project Manager:	Auxiliary Services Lieutenant
Cost:	\$50,000	Account(s):	100-400-310-50105
Funding Source:	Fund Balance	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

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

Replacement Recommendation:

The Public Safety kitchen has not been renovated in over 20 years. Several of the storage cabinets are in disrepair and all major appliances are failing. Ventilation systems are also in need of repair. In addition, the water pressure and drainage is inadequate as the low pressure does not allow proper water flow through the dishwasher or sink. In addition, the low pressure causes the ice making machine to fail, which has required replacement parts and repairs. The floor coverings are mismatched and are coming up in certain places, especially near the sink and dishwasher. Gaps between the cabinets and interior and exterior walls, floor and pipes create openings that allow rodent and insect infestation, which requires professional pest control and eradication measures. In light of the deficiencies as described above, staff recommends a comprehensive kitchen renovation. This project was originally planned for Stub Year 2020, but was deferred due to the COVID-19 pandemic.

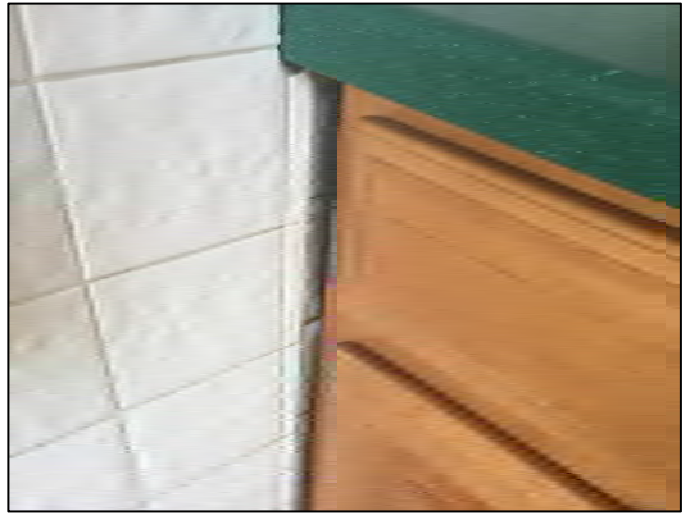
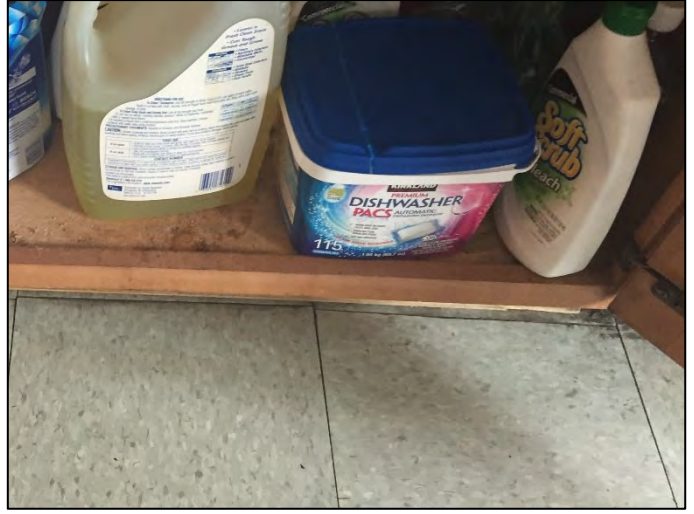
The proposed renovation will include new cabinets, appliances, countertops, plumbing and electrical service. Local vendors or joint purchasing will be utilized whenever possible.

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

Strategic Plan:

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

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



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Cardiac Monitor	Project Type:	EMS Equipment
Department:	Public Safety	Project Manager:	Deputy Chief
Cost:	\$36,000	Account(s):	100-400-320-80205
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The cardiac monitor is an essential piece of equipment used by paramedics for advanced life support; it monitors all patient vital signs and are used on almost every medical response call. These monitors can perform 12 lead EKGs in the field, as well as deliver life-saving electrical defibrillation for patients requiring cardiac intervention care. As such, cardiac monitors are required pieces of equipment for any ambulance registered and licensed with the Illinois Department of Public Health (IDPH). Current monitors have allowed personnel to appropriately treat patients suffering from cardiac arrest as well as other life-threatening issues.

Replacement Recommendation:

The Public Safety Department presently has three monitors in use, one on each ambulance and one on the fire engine. The current monitors were purchased in 2014, have reached the end of their useful life and are no longer under warranty. The recommended replacement cycle for a cardiac monitor is seven years. As the monitors age so does their reliability and given the life-saving purpose of this equipment, it cannot risk failure in the field. Repairing or replacing electronic components on aging cardiac monitors is costly and may no longer be supported by the manufacturer as the medical technology has changed over the last seven years. The requested replacement monitor has upgraded and advanced features, such as Wi-Fi to enable live stream information sharing in the field with emergency room physicians. This new technology has been proven to significantly increase positive outcomes for patients. Staff is recommending the replacement of one monitor each year over the next three years' budget cycles.

Strategic Plan:

This project is related to the strategic priority of Infrastructure Replacement. Proactive Infrastructure Replacement is consistent with an established goal to anticipate and reduce the likelihood of equipment failure and/or eliminate excessive repairs costs for pieces of equipment surpassing their expected life cycle.

Segment:	N/A
Replacement of:	Existing Cardiac Monitor
Expected useful life:	7 years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Enterprise Resource Planning Program	Project Type:	IT Systems
Department:	Village Manager's Office	Project Manager:	Assistant Village Manager
Cost:	\$170,000 ⁽¹⁾	Account(s):	100-100-150-80305
Funding Source:	General	Fund(s):	General
Strategic Priority:	Operational Effectiveness	Strategic Goal:	Services & Infrastructure

⁽¹⁾Estimated Calendar Year 2022 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. The implementation project is expected to span up to four years, resulting in a phased implementation of Incode 10 and decommissioning of Innoprise. This project began in Fiscal Year 2019 and will continue into Calendar Year 2022. Work completed since inception includes general ledger, accounts payable, accounts receivable, purchasing, budgeting, project accounting, fixed asset and inventory tracking, utility billing and financial reporting functionality. The pandemic response did delay the project timeline somewhat, resulting in less progress made during Stub Year 2020 and Calendar Year 2021.

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 expected to conclude in Calendar Year 2022 as payroll and time keeping applications go live, and community development applications (including permitting, licensing and inspections) are finalized.

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 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Infrastructure Switching Equipment	Project Type:	IT Systems
Department:	Village Manager's Office	Project Manager:	IT Coordinator
Cost:	\$28,800	Account(s):	100-100-150-80305
Funding Source:	General Fund	Fund(s):	General
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

The Village's information technology network includes eleven Cisco switches that connect multiple devices, such as computers, wireless access points, printers and servers. The current switching infrastructure has six of its eleven Cisco switches that are no longer supported by the manufacturer as of October 31, 2021. After that date, the vendor no longer provides maintenance support and updates for these devices. Six of these Cisco 3750 devices have exhausted their useful life cycle and must be replaced.

Staff evaluated the replacement options and opted for equipment that entered the marketplace within the past twenty-four months. These devices will provide the services needed to maintain a high level of performance over the next several years. The most current line of switching equipment was chosen because it offers higher bandwidth, improved application performance and reliability. With the constantly changing application environments that present new demands for technology infrastructure, the proposed devices are high performance devices designed specifically to meet the demands of modern applications for consistent connectivity, security, and visibility. The new line of equipment will eliminate deficiencies and provide stability in our switching environment for years to come. The main functions of these switches are to provide connectivity to workstations, servers, and storage internal to Village Hall and for interconnectivity between building sites to include the water plant, public works garage, water tower and three primary lift stations and future connectivity to the Glencoe Golf Club.

Replacement Recommendation:

All six switches recommended for replacement were installed in or prior to 2014 and may still perform at an acceptable level. However, without vendor support and updates they become vulnerable to intrusions and exposes the network to additional and significant security risks. The industry standard for maximum replacement cycle for core infrastructure switches is five to seven years due to performance degradation and because of round the clock continuous operations, they are more susceptible to failure. The replacement devices will support current and future growth and are designed to handle the more demanding needs of current applications.

Strategic Plan:

This project is related to the strategic priorities of Infrastructure Replacement and Operational Effectiveness. The new switches will enhance general Operational Effectiveness by providing faster and more stable communication between in-building offices and remote locations alike.

Segment:	N/A
Replacement of:	Six infrastructure switching equipment
Expected useful life:	5 - 7 Years





COMMUNITY INVESTMENT PROGRAM
WATER FUND

CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Lagoon Transmission Main – Ph. III	Project Type:	Water Main
Department:	Water Distribution	Project Manager:	General Superintendent
Cost:	\$850,000	Account(s):	200-300-290-80505
Funding Source:	Water Fund	Fund(s):	Water
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

The Village’s water system includes a 500,000-gallon elevated water tank located west of the Edens Expressway on Frontage Road. This elevated tank, constructed in 1931, is connected to the water distribution system by a 4,000 lineal foot, 16-inch transmission water main. When the Skokie Lagoons were constructed in the 1930s the transmission water main was lowered under several of the lagoons. The water main was rehabilitated in 1980 when a 14-inch high-density polyethylene (HDPE) pipe was pulled through the original 16-inch cast iron main. Numerous breaks on this transmission main over the last 10 years have resulted in the Village installing new 16-inch HDPE water main segments to replace the existing pipe and improve the reliability of this critical component of the water system.

Replacement Recommendation:

Originally, this main was not recommended for replacement, as the Village’s Water System Master Plan recommended relocation of the elevated tank east of the Edens Expressway. Unfortunately, recurring and worsening main failures in the last three years necessitated replacement before the Village was able to move forward with a new site for the elevated tank. The first 1,000 feet of new 16-inch water main was installed in 2020, and an additional 600 feet was installed in late 2021. The remaining segment of the existing 14-inch transmission water main is approximately 2,500 lineal feet, and the third and final phase of the replacement and upgrade of this water main proposed for CY 2022 is the installation of 2,500 lineal feet of new 16-inch HDPE pipe. The new 16-inch HDPE water main is installed using horizontal directional drilling technology which allows the pipe to be installed under portions of the Skokie Lagoons. The Village was able to use federal funds received through the American Rescue Plan Act (ARPA) for the second phase of transmission water main replacement in 2021 and is planning to utilize ARPA funds for the third and final phase in Calendar Year 2022. Installation of these segments of water main provides the Village with optimal flexibility and sufficient time to finalize the relocation of the elevated tank within the next decade or more.

Strategic Plan:

The Lagoon Transmission Main Project is an action item directly 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: 16-inch water main from Edens back to the East
Replacement of: 2,500 LF
Expected useful life: 50 years





CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Water Main Replacement – Pebblewood Lane	Project Type:	Water Main
Department:	Water Distribution	Project Manager:	General Superintendent
Cost:	\$115,000	Account(s):	200-300-290-80505
Funding Source:	Water Fund	Fund(s):	Water
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The Calendar Year 2022 water main improvement will include the replacement of 250 lineal feet (LF) of six-inch water main on Pebblewood Lane between Dundee Road and the end of Pebblewood Lane. This water main, installed in the 1950's, has experienced multiple breaks in the last 25 years. In addition to the age and condition of the pipe, this water main replacement will improve water system fire flow in the area. Fire flow is the volume of water that a specific fire hydrant can provide and is a function of the size of the water distribution system supplying that hydrant.

Replacement Recommendation:

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

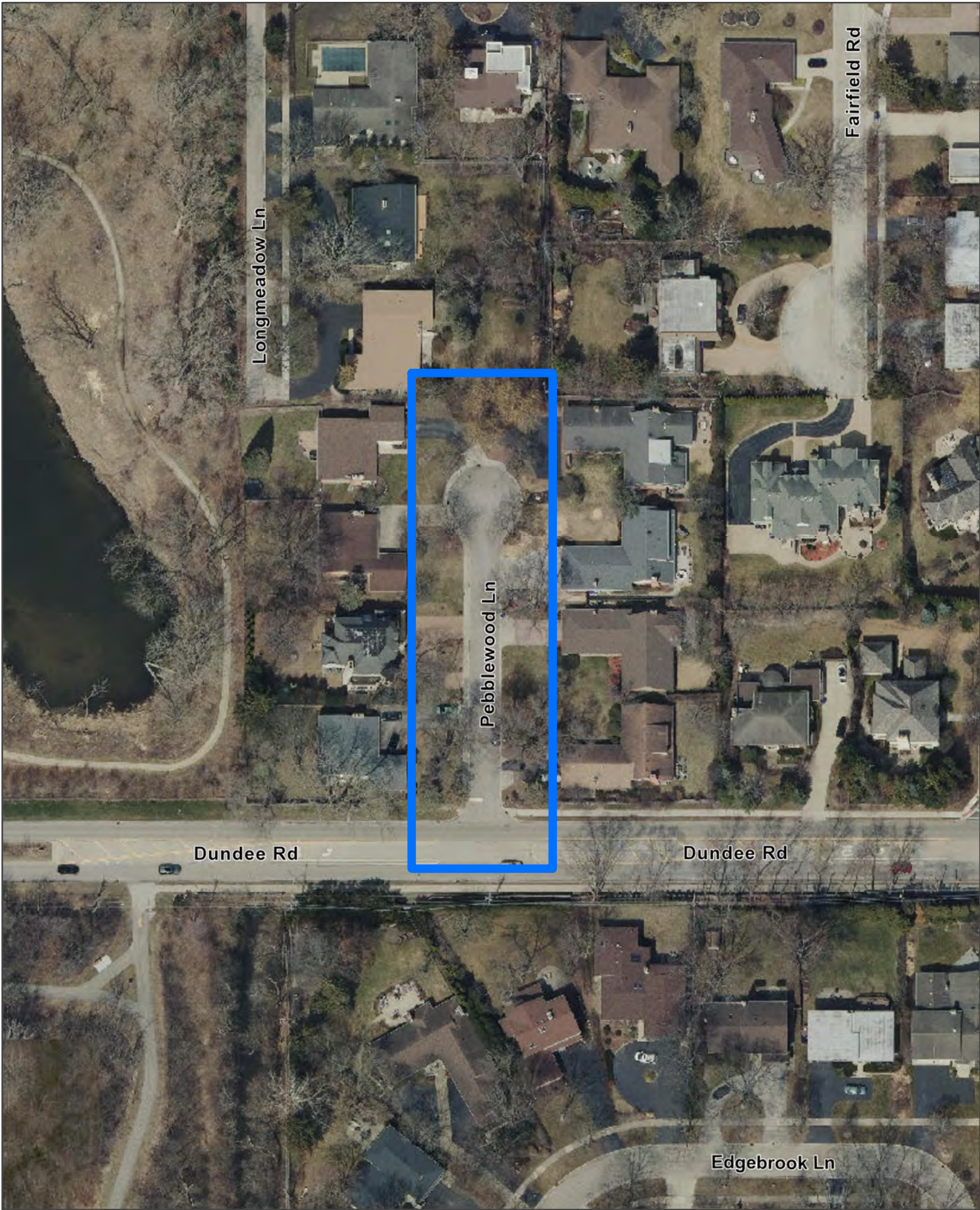
Projects are prioritized using several factors including the ratio of breaks per 100 feet of pipe and water main locations with deficient fire flow. Project estimates are updated to reflect current construction pricing. The total construction cost includes engineering design services. Construction inspection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

Strategic Plan:

The Water Main Replacement Project is an action item directly related to 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:	Pebblewood Lane from Dundee Road to Pebblewood Lane dead end
Replacement of:	250 LF of 6-inch Water Main
Expected useful life:	40 years





Longmeadow Ln

Fairfield Rd

Pebblewood Ln

Dundee Rd

Dundee Rd

Edgebrook Ln



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Water Main Replacement – Sunrise Circle	Project Type:	Water Main
Department:	Water Distribution	Project Manager:	General Superintendent
Cost:	\$150,000	Account(s):	200-300-290-80505
Funding Source:	Water Fund	Fund(s):	Water
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The Calendar Year 2022 water main improvement will include the replacement of 390 lineal feet (LF) of six-inch water main with new eight-inch water main on Sunrise Circle between South Avenue and the Sunrise Circle street end. This water main, installed in the 1940's, has experienced multiple breaks in the six years. In addition to its age and condition, this water main replacement will improve fire flow. Fire flow is the volume of water that a specific fire hydrant can provide and is a function of the size of the water distribution system supplying that hydrant.

**Replacement Recommendation:**

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

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

Strategic Plan:

The Water Main Replacement Project is an action item directly related to 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:	Sunrise Circle from South Avenue to Sunrise Circle street end
Replacement of:	390 LF of eight-inch Water Main
Expected useful life:	40 years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Water Main Replacement – Skokie Ridge Drive	Project Type:	Water Main
Department:	Water Distribution	Project Manager:	General Superintendent
Cost:	\$585,000	Account(s):	200-300-290-80505
Funding Source:	Water Fund	Fund(s):	Water
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The Calendar Year 2022 water main improvement will include the replacement of 1,500 lineal feet (LF) of six-inch water main with new eight-inch water main on Skokie Ridge Drive between Oak/Elm Ridge Drive and Sunset Lane. This water main, installed in the 1950s, has experienced multiple breaks in the last 10 years, several resulting in significant private property damage. In addition to the age and condition of the pipe, this water main replacement will improve fire flow. Fire flow is the volume of water that a specific fire hydrant can provide and is a function of the size of the water distribution system supplying that hydrant.

**Replacement Recommendation:**

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

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

Strategic Plan:

The Water Main Replacement Project is an action item directly related to 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:	Skokie Ridge Drive between Oak/Elm Ridge Drive and Sunset Lane.
Replacement of:	1,500 LF of six-inch Water Main pipe
Expected useful life:	40 years





Village of Glencoe

CIP CY 2022
Water Main Replacement- Skokie Ridge Dr



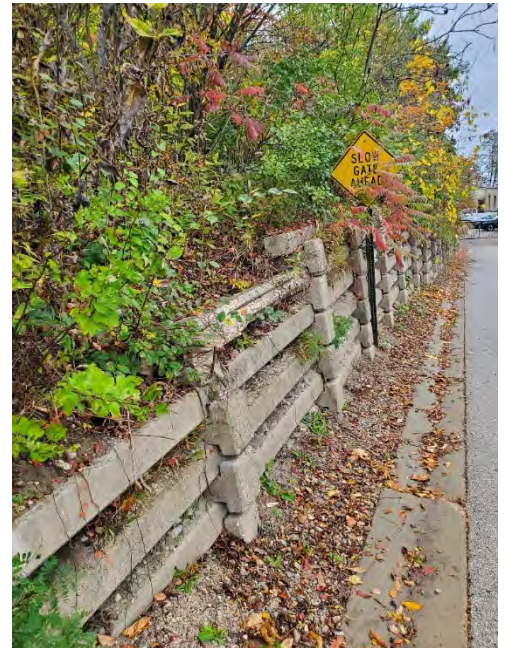
GIS Consortium
Date: 10/29/2021

CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Bluff Crib Wall Replacement	Project Type:	Streets
Department:	Water Production	Project Manager:	Village Engineer
Cost:	\$350,000 (50% cost share with Park District)	Account(s):	200-300-295-80705
Funding Source:	Water Fund	Fund(s):	Water
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY**Asset Description:**

The access ramp from Hazel Avenue to the Water Plant traverses across the bluff below Lakefront Park. The lower portion of the ramp was constructed approximately 75 years ago utilizing a concrete crib wall design to retain and support the bluff above the ramp pavement which was constructed by the Village on Park District property. In 2018 the Park District commissioned a Bluff Condition Assessment that evaluated the bluff along Park District property from Hazel Avenue to Beach Road. The Village contributed to the cost of the study to include the bluff above the Water Plant and the Village right-of-way at Park Avenue and Beach Road. The Condition Assessment reported that the precast concrete crib wall contains multiple localized areas of damage and outward movement at one location and concluded that replacement of the wall was a high priority.

**Replacement Recommendation:**

The Park District has worked with an engineering consultant to design a replacement retaining wall system for the approximate 275 lineal feet of existing concrete crib wall. The preliminary cost estimate for the improvement including a construction contingency and construction engineering services is \$700,000. The tentative plan discussed between the Village and Park District staff would be to plan for construction in fall 2022 with the cost of the improvement shared equally. Grant funding will be pursued for the project to potentially reduce the overall cost of the project to both the Village and Park District.

Strategic Plan:

The Bluff Crib Wall Replacement Project is an action item directly related to employing best practices to maintain infrastructure through careful engineering assessment and review and supports the strategic priority of infrastructure replacement and operational effectiveness.

Segment:	Crib Wall from Halfway House to Water Plant entrance
Replacement of:	Existing 275 Lineal Feet of concrete crib wall with new steel soldier pile and timber lagging retaining wall
Expected useful life:	50 years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Replace Pumps and Motors	Project Type:	Equipment
Department:	Public Works	Project Manager:	Water Plant Superintendent
Cost:	\$28,800	Account(s):	200-300-295-80205
Funding Source:	Water Fund	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 (VFDs) that were installed in Fiscal Year 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 VFDs that were installed in FY 2020. **This project was deferred from the Calendar Year 2021 CIP due to staffing issues as a result of two retirements at the Water Plant.**

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



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Cargo Van – Unit #4	Project Type:	Vehicle
Department:	Public Works	Project Manager:	General Superintendent
Cost:	\$50,000	Account(s):	200-300-290-80405
Funding Source:	Water Fund	Fund(s):	Water
Strategic Priority:	Operational Effectiveness	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

The Public Works Cargo Van (Unit #4) is a light-duty truck. This truck is used on daily basis within the Water Distribution Division for water utility service calls and JULIE utility locating. The day-to-day use of this vehicle makes it particularly appropriate for replacement with an all-electric minivan, which also meets the goal of beginning to transition the Village’s front-line fleet with high efficiency vehicles wherever possible. The purchase of this vehicle will include a two-port charging station which will be installed at the Public Works Garage.

Replacement Recommendation:

The existing truck was purchased in 2010 and has 62,936 miles. 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 #4 is recommended at this time based on the following:



- Engine is showing excessive wear
- Drive Train repair/replacement is recommended
- Body is significantly corroding
- Rear suspension needs replacement
- Electrical issues are prevalent

Given the issues we are experiencing with this vehicle and the costs associated with these issues, its replacement is being recommended earlier than typical (by three years). This vehicle is proposed to be replaced with an all-electric mini-van (models to be explored). the purchase will be made through joint purchasing cooperatives (i.e., NWMC or Sourcewell).

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

Vehicle	#4 – Cargo Van			In Service Date	11/16/2010	
Purchase Price	\$19,312	Current Value	\$2,500	Replacement Price	\$50,000	
Total Repair Costs	\$15,474	Total P&M Costs	\$1,925	Mileage	62,936	
Description	Cargo Van used in the Water Distribution Division for utility service calls and JULIE locates					
Last 5 Years	2017	2018	2019	2020	2021	Total
P&M Costs	\$257	\$186	\$267	\$111	\$204	\$1,025
Repair Costs	\$3,179	\$1,577	\$1,742	\$3,483	\$970	\$10,951

Projected 5 Years	2022	2023	2024	2025	2026	Total
P&M Costs	\$205	\$205	***	***	***	\$410
Repair Costs	\$25,000	***	***	***	***	\$25,000
Projected Repairs	Engine Rebuild*					
	Rear Suspension*					
	Transmission Rebuild*					

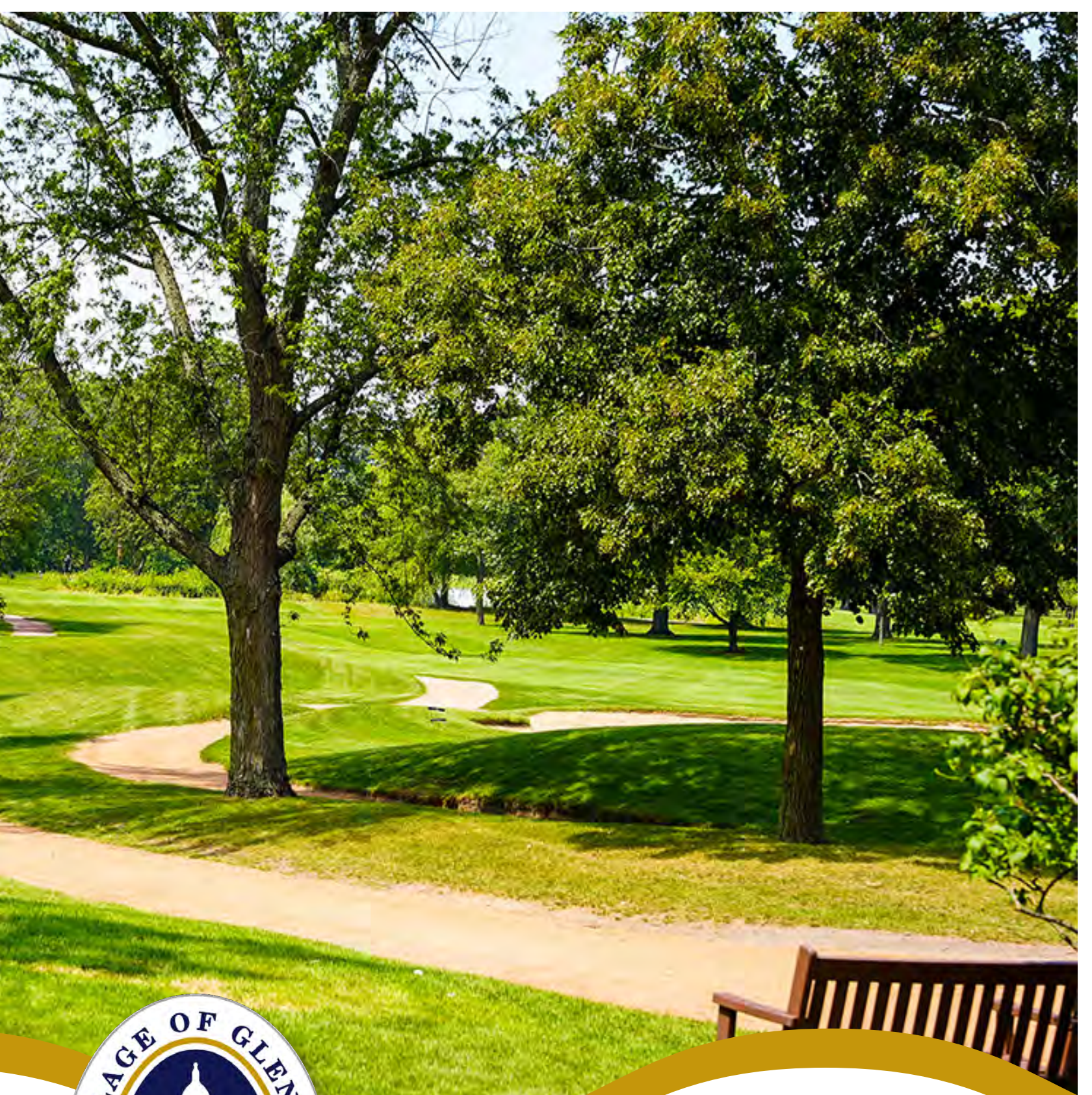
* These repairs are not recommended – costs exceed value of truck

Strategic Plan:

Equipment and Vehicle 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. Likewise, replacement with an electric vehicle supports the Village’s strategic priority of Environmental Sustainability.

Segment: N/A
Replacement of: Existing vehicle Unit #4
Expected useful life: 15 years





COMMUNITY INVESTMENT PROGRAM
GOLF CLUB FUND

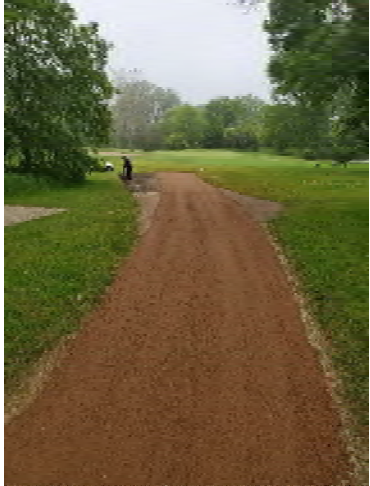
CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Continuous Cart Path	Project Type:	Continuous golf cart path construction
Department:	Golf Course	Project Manager:	Golf Course Superintendent
Cost:	\$35,000	Account(s):	270-500-410-80106
Funding Source:	Golf Fund	Fund(s):	Golf
Strategic Priority:	Financial Sustainability	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description

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.



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 utilizing an outside service provider in Stub Year 2020 however due to the uncertainty of the COVID-19 pandemic staff halted the engagement and took on the project in house. Over the last two years the maintenance department was able to construct continuous cart paths on eight holes 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 Investment Plan for Calendar Year 2022 includes the construction of continuous cart paths on four additional holes, with the work scheduled to be completed in house.

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 #8, #9, #10 and #14 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.

Strategic Plan:

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

Segment:

N/A

Addition of:

Continuous gravel cart paths and the annual lease of a GPS system.

Expected useful life:

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



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Driving Range Tee Expansion	Project Type:	Golf Course Improvement
Department:	Golf Course	Project Manager:	Golf Course Superintendent
Cost:	\$500,000	Account(s):	270-500-410-80106
Funding Source:	Golf Fund	Fund(s):	Golf
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 14 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. The driving range currently averages \$65,000 annually. Competing golf courses with full use ranges generate revenues of as much as \$250,000, which contribute significantly to their annual budgets.

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 height of the netting will come with aesthetic implications for the neighbors and staff has 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 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 \$500,000, and the Golf Fund reserves would be used to fund the project.

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 under five years but will offer immediate safety benefits to our residents.



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Clubhouse Replacement Project	Project Type:	Golf Course Improvement
Department:	Golf	Project Manager:	General Manager
Cost:	\$10,000,000 <i>(to be offset by private fundraising, golf revenue and other public resources)</i>	Account(s):	270-500-410-80105
Funding Source:	TBD - General Obligation Bonds, Golf Fund	Fund(s):	TBD
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description

The Glencoe Golf Club is an enterprise fund of the Village of Glencoe since the Golf Club’s organization in 1921. The Golf Club exists on land partially owned by the Village and the Cook County Forest Preserve District. In 2017, a comprehensive update of land use agreement (replacing the original approved in 1923) was approved by both the Village and Forest Preserve District Board and provides the ability for the continued operation and improvement of the Golf Club.

The golf course itself has seen significant improvement over the last 15 years but the facility is challenged with other aging infrastructure and buildings that have been in use well beyond their expected life. This is particularly true of the Clubhouse, Pro Shop and Maintenance Garage buildings. Each building is no longer functionally acceptable. The current facilities do not mirror the quality of the course, nor do they provide offerings commensurate with either business growth or golfer expectations for golf course amenities.

To address the issue of failing infrastructure, a long, methodical process was undertaken by the Village (including the creation of a Clubhouse Task Force) beginning in 2010. The result of this effort was that the Task Force determined that the existing structures require replacement. Subsequent Task Force meetings reviewed the findings of a feasibility study that was conducted to provide materials to aid in determining the size, function and location of the new clubhouse. Through the findings of this feasibility study, all the fundamental decisions regarding the clubhouse including location, size, functionality and design were determined, including the addition of a full-service restaurant, space for up to 150 people seated for a meal, and other programmatic space. The final report was presented to the Village Board; subsequent discussions with the Village Board led to inclusion of a set of goals in the Village’s current Strategic Plan to begin the efforts to fundraise and determine a funding structure for the replacement of the facility.

Planning for the replacement of the clubhouse has been ongoing since the Task Force completed its work in 2012. It was determined that significant fundraising should be undertaken in order to limit the public funding necessary to replace the clubhouse and related facilities. In 2021, the Friends of the Glencoe Golf Club, a 501(c)(3), was created to serve as a fundraising organization for the continued improvement of the Golf Club. To help achieve the Friends’ goals, a professional fundraising organization was engaged to provide necessary guidance and support, as well as the appointment of a Campaign Director to lead fundraising efforts. Friends has recently secured a \$125,000 anonymous matching gift, which has already inspired giving across the community. This gift has helped to kickstart the campaign and will support Friends’ board members in securing gifts.

Replacement Recommendation:

The recommendation is to replace all three buildings on the clubhouse campus and build two new buildings: a new clubhouse near the site of the current clubhouse and a new maintenance facility elsewhere on the golf course property. The replacement of the existing parking lot is also included to add additional parking.

The estimate includes the following:

- Removal of the current clubhouse, pro shop and maintenance buildings.
- Construction of a new clubhouse that would incorporate the clubhouse and pro shop in one building.
- Construction of a new maintenance building.
- Construction of a new parking lot; 205 spaces.
- Construction of a short game area/croquet court.

It is clear that for the Golf Club to remain successful, the replacement of these facilities is necessary in order to diversify the Golf Club's operations, augment golf revenues and provide necessary facilities that can be utilized by the entire community as a gathering place. While resources have not been included in the Calendar Year 2022 Budget, it is necessary to begin to formally consider how the project will be funded, and in particular, what level of public investment may be necessary, and what the means may be to acquire those resources.

Strategic Plan:

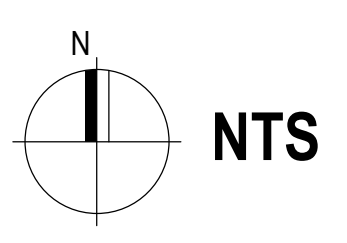
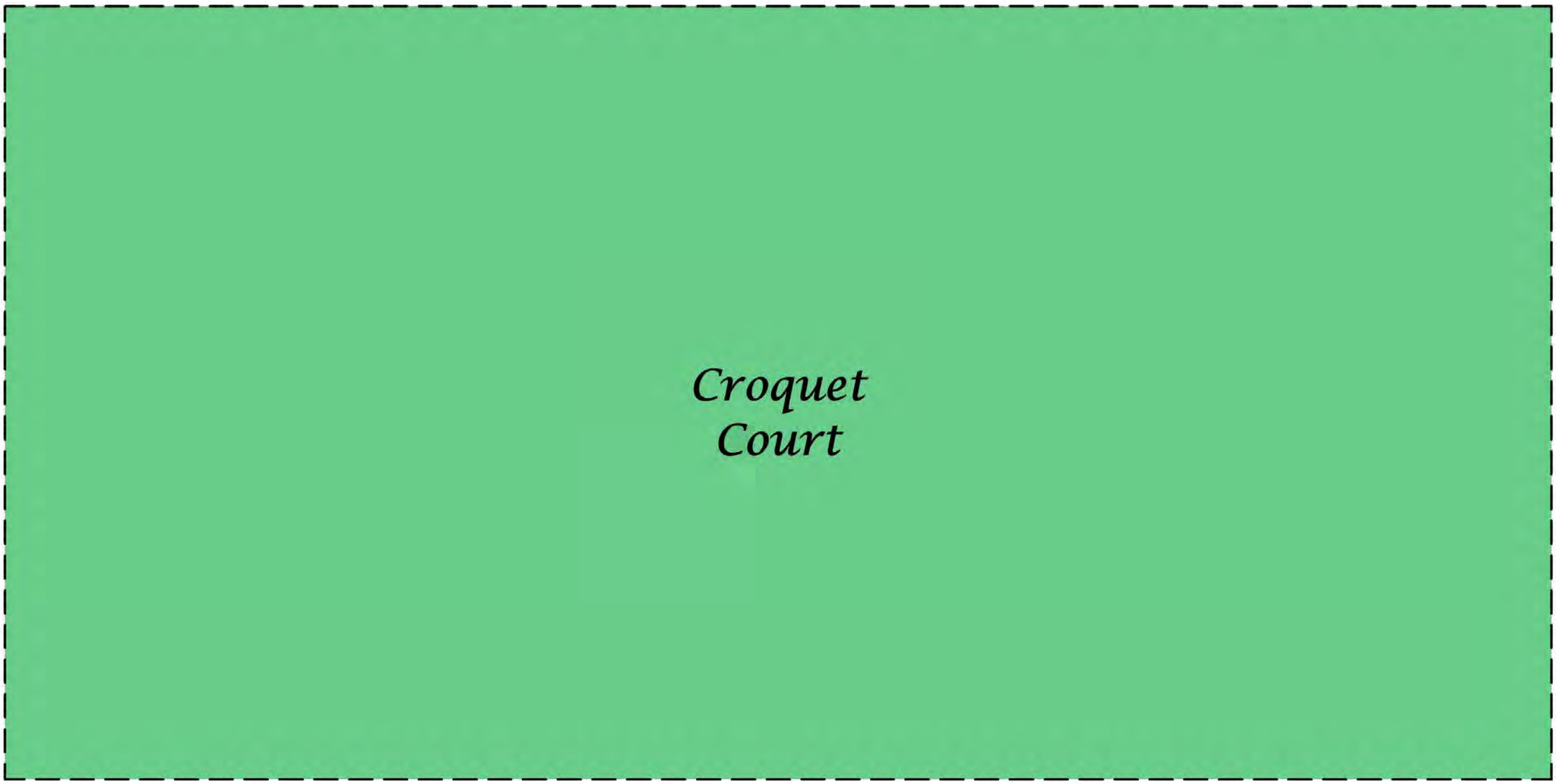
Primarily, this project relates to the strategic priority of Infrastructure Replacement. Likewise, a significant goal set in the current Strategic Plan outlines efforts that are currently underway. Additionally, replacement will provide the opportunity to generate additional revenue to assist in debt repayment and allow for improved functionality and an additional asset to the Village residents. The Clubhouse project has been a significant need at the Golf Club for well over a decade, and the urgency of the project increases annually.

Segment: N/A
Replacement of: Existing clubhouse, pro shop and maintenance building.
Expected useful life: 50 years

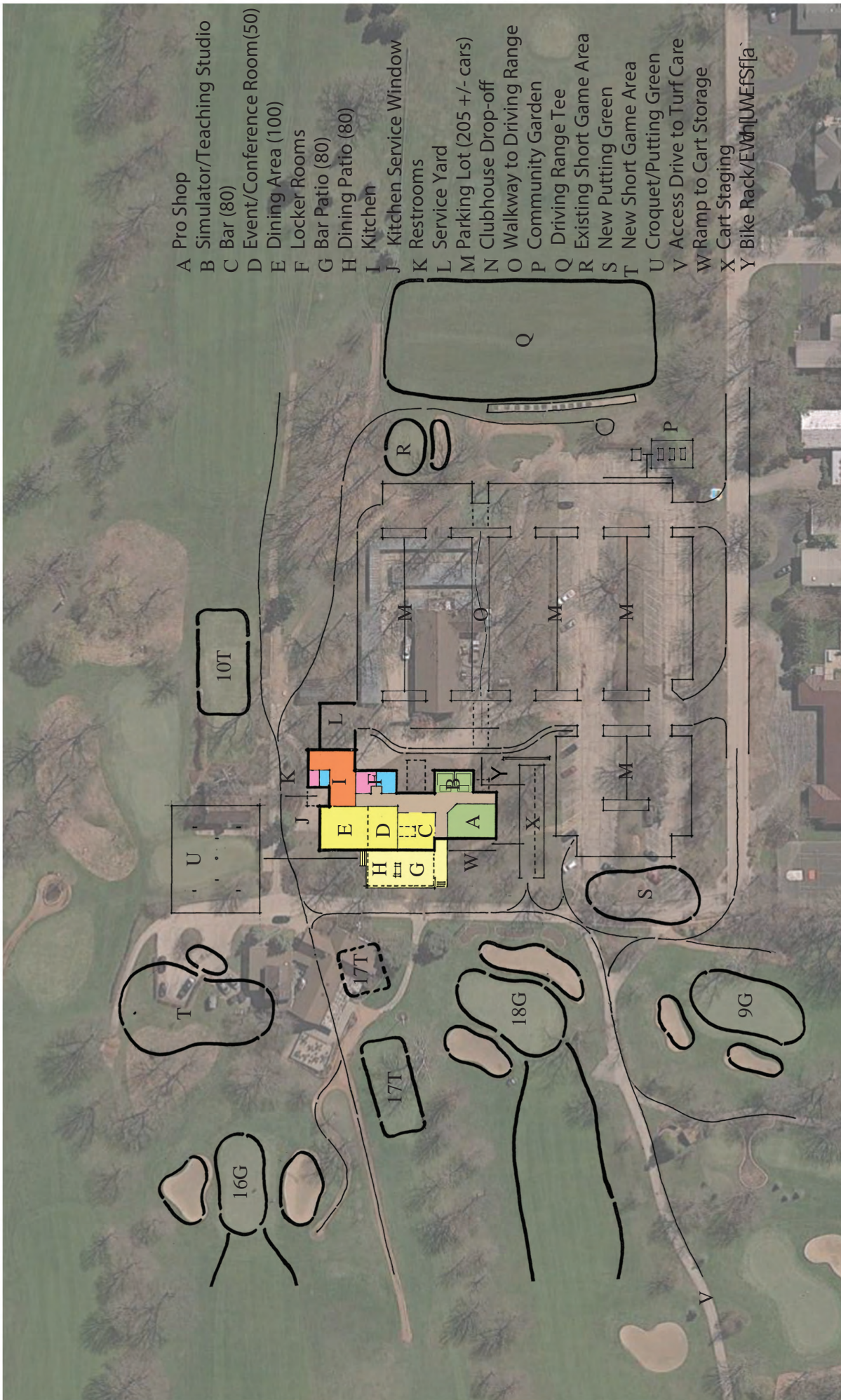




PERSPECTIVE - WEST / OUTDOOR BAR AND TERRACE

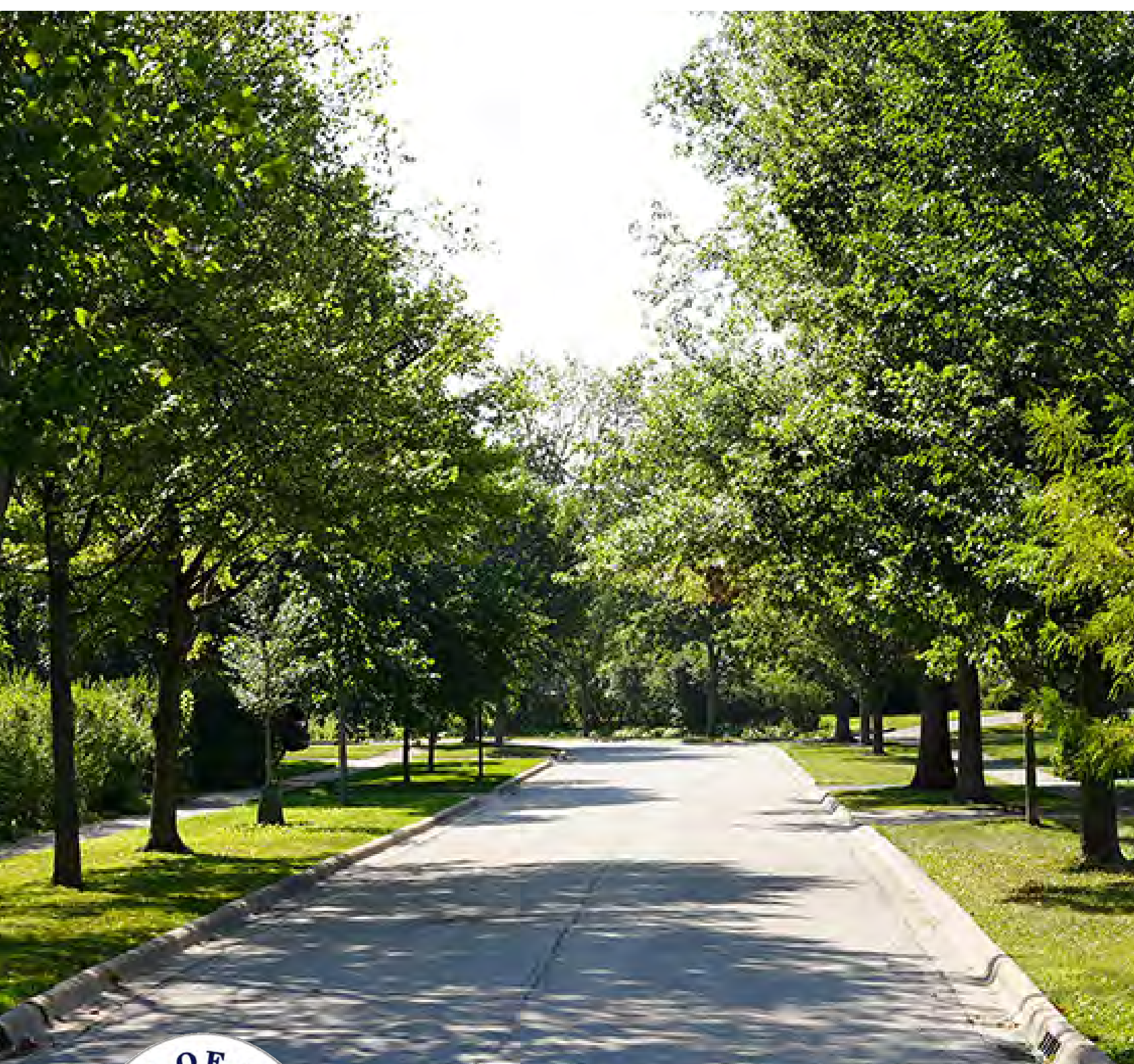


OVERALL FLOOR PLAN



- A Pro Shop
- B Simulator/Teaching Studio
- C Bar (80)
- D Event/Conference Room(50)
- E Dining Area (100)
- F Locker Rooms
- G Bar Patio (80)
- H Dining Patio (80)
- I Kitchen
- J Kitchen Service Window
- K Restrooms
- L Service Yard
- M Parking Lot (205 +/- cars)
- N Clubhouse Drop-off
- O Walkway to Driving Range
- P Community Garden
- Q Driving Range Tee
- R Existing Short Game Area
- S New Putting Green
- T New Short Game Area
- U Croquet/Putting Green
- V Access Drive to Turf Care
- W Ramp to Cart Storage
- X Cart Staging
- Y Bike Rack/EVChrg[UWFFS]fa

GLENCOE GOLF CLUB
 CLUBHOUSE SITE PLAN - FIRST FLOOR PLAN
 CONCEPT 3.1



COMMUNITY INVESTMENT PROGRAM

MOTOR FUEL TAX FUND

CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Traffic Signal Controller Modifications	Project Type:	Equipment
Department:	Public Works	Project Manager:	Village Engineer
Cost:	\$100,000	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:**

The village has four street intersections with traffic signals under its jurisdiction. The Village contracts with an electrical contractor for preventative maintenance and repair of all the traffic signal equipment. Two of those intersections are Park Avenue at Green Bay Road and Harbor Street at 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 as part of the Green Bay Road improvements in 1995. Since that time, battery backup systems and railroad preemption interlock (the connection between an activated train crossing gate and the traffic signals) have become standard 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:

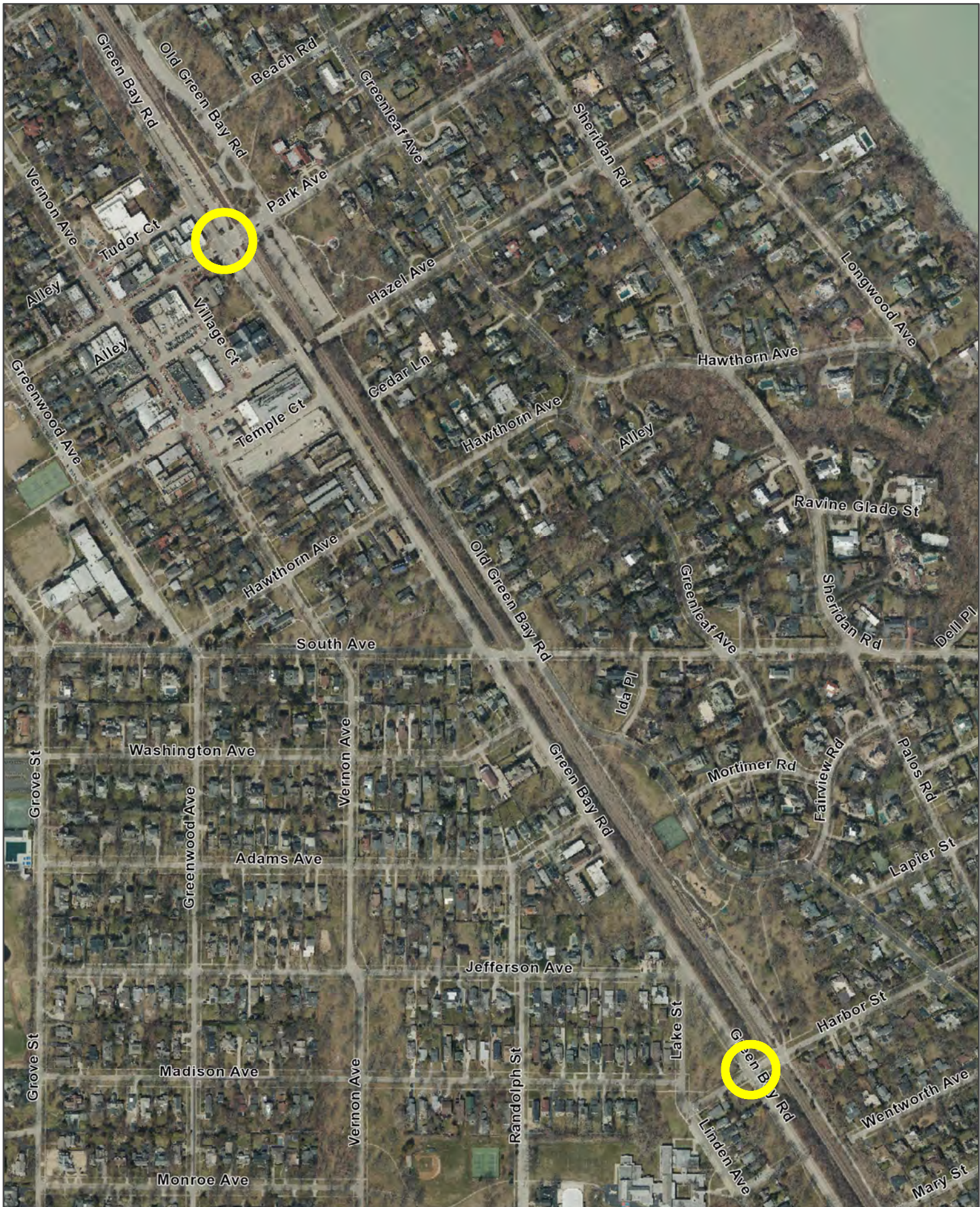
The ICC identified equipment upgrades at both Harbor Street and Park Avenue to include new traffic controllers with railroad preemption interlock features and battery backup systems. The Calendar Year 2022 Budget includes funds in the Motor Fuel Tax Fund for these upgrades. **This project was initially scheduled for Calendar Year 2021 but has been deferred due to equipment pricing adjustments.**

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





Village of Glencoe

CIP CY 2022
Traffic Signal Controller Modifications



GIS Consortium
Date: 10/29/2021

CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Street Resurfacing Improvements	Project Type:	Streets
Department:	Public Works	Project Manager:	Village Engineer
Cost:	\$600,000	Account(s):	140-300-250-80705
Funding Source:	Motor Fuel Tax Fund	Fund(s):	Motor Fuel Tax Fund
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

The Village has 40 centerline miles of local streets under its jurisdiction. The expected useful life of the asphalt pavement surface on residential streets is about 15 years in this climate under typical traffic loading. The Village evaluates pavement surface conditions annually, and those street segments with asphalt surface that is 15 years old, or more are identified as candidates for maintenance resurfacing based on physical conditions and a defined service life. Maintenance street resurfacing improves the roadway surface, prolongs the life of the pavement sub-base and is a best practice to maintain the highest quality roadways for the lowest overall cost.



Replacement Recommendation:

The General Obligation Bonds funded in June 2021 following voter approval of the April 2021 referendum included an allocation of \$3,100,000 for maintenance street resurfacing of residential streets based on pavement surface conditions. The designated streets to be included in the maintenance resurfacing program are currently being finalized but will primarily include streets last paved between 1998-2008, as well as streets where significant water and sewer utility improvements have been completed by the Village since 2010.

Street Resurfacing Improvement Projects are planned for Calendar Years 2022 and 2023. Staff is working together with the Village’s design engineer, Hampton, Lenzini and Renwick, Inc., to complete a field survey of Village streets and evaluate street segments to develop a prioritized list for the Calendar Year 2022 and 2023 street resurfacing programs. The engineering design fees of \$224,000 for the maintenance street resurfacing is also included in the Capital Project Fund of the Calendar Year 2022 budget.

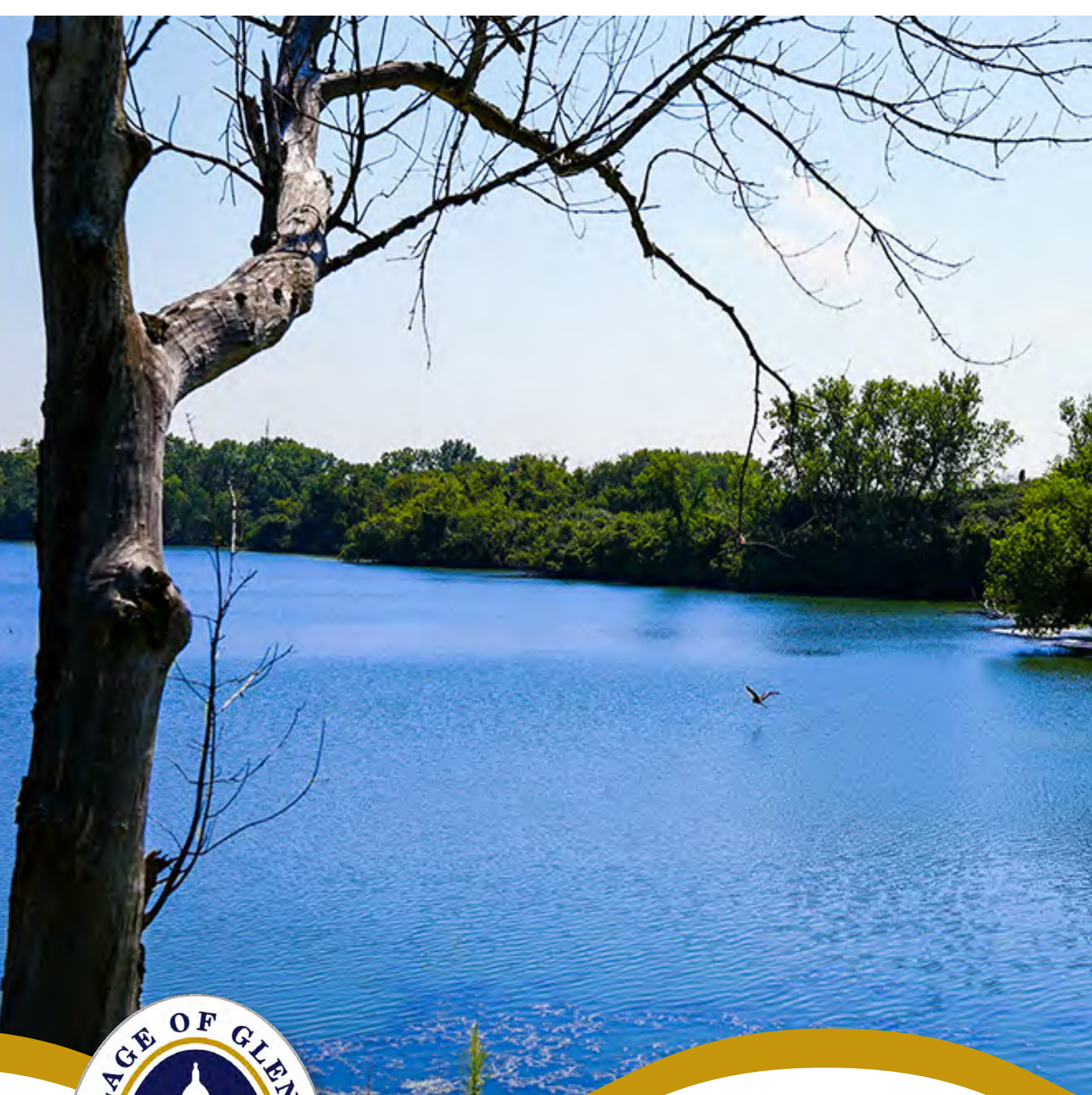
The Calendar Year 2022 Capital Projects Fund budget of \$1,724,000 for Street Resurfacing Improvements will be combined with \$600,000 of funds from the Motor Fuel Tax Fund (MFT and Rebuild Illinois) for a total project budget of \$2,324,000.

Strategic Plan:

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

Segment:	Various Streets
Replacement of:	Asphalt Pavement Surface
Expected useful life:	15 years





COMMUNITY INVESTMENT PROGRAM
CAPITAL FUND

CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Green Bay Trail Hazel Avenue Crossing Improvement	Project Type:	Bicycle Path
Department:	Public Works	Project Manager:	Village Engineer
Cost:	\$80,000	Account(s):	130-300-000-80120
Funding Source:	General Obligation Bond	Fund(s):	Capital Projects Fund
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. The Glencoe Park District completed a trail improvement in 2021 from Maple Hill Road to Park Avenue. In Glencoe, the Green Bay Trail is on-street between South Avenue and Park Avenue.

In 2017, the Village contracted for the development of conceptual design plans (Phase 1) for improvements to the crossing of the Green Bay Trail at Hazel Avenue. At this crossing, there are issues with the trail alignment and sight distance restrictions that present the potential for conflicts between pedestrians, cyclists and vehicular traffic on Hazel Avenue. The conceptual design plans recommended proposed improvements to the crossing including widening of the trail, as well as implementing measures to mitigate the conflicts between trail users and vehicular traffic and ensure ADA compliance.

Replacement Recommendation:

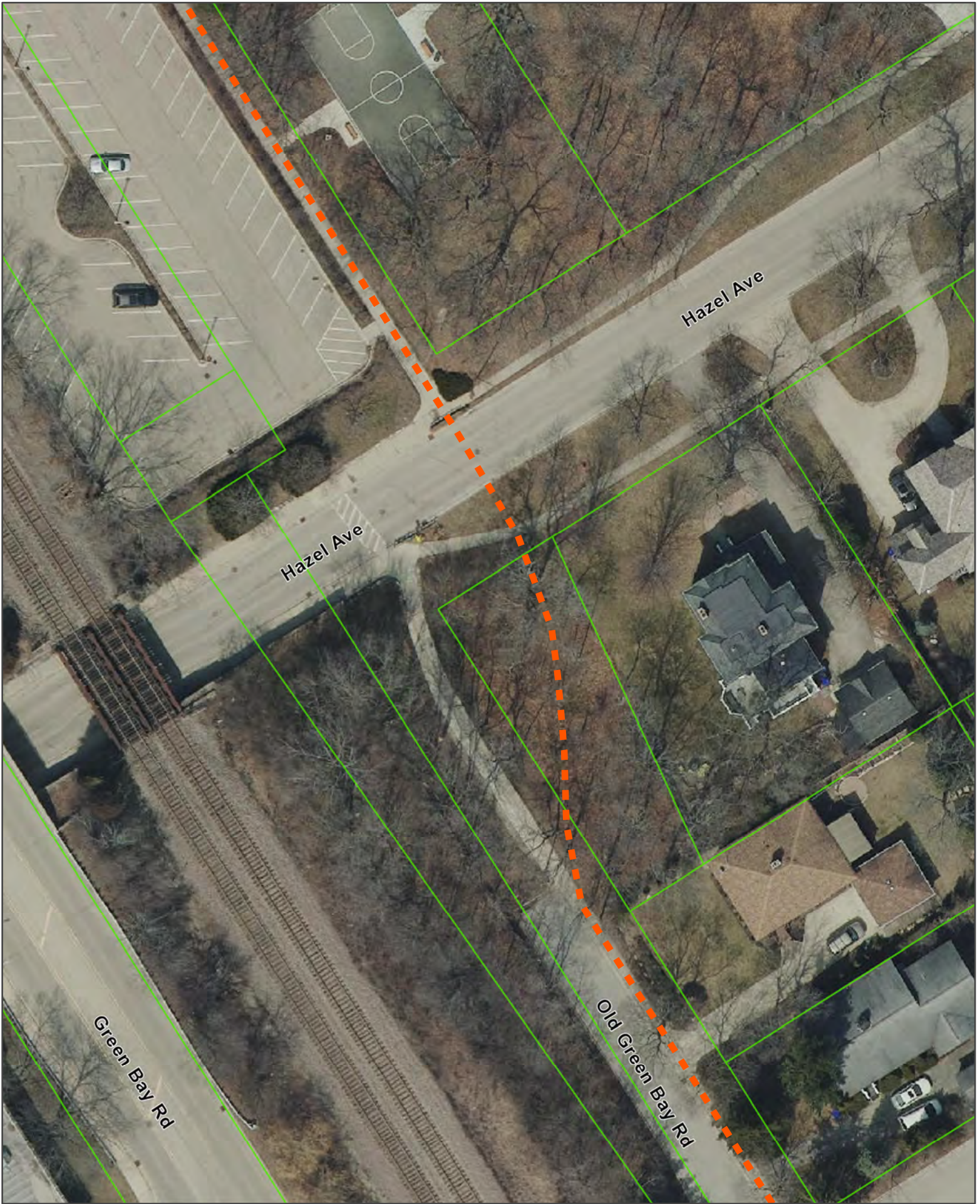
In Calendar Year 2021 the engineering design (Phase 2) was completed for the Green Bay Trail and Hazel Avenue Crossing Improvement Project. The Village applied for grant funding from multiple sources and has been awarded funding through the Chicago Metropolitan Agency for Planning’s Transportation Alternatives Program (TAP-L). The TAP-L program focuses on surface transportation improvements designed to support non-motorized transportation. The project will be bid through the Illinois Department of Transportation in Spring 2022 and the Village will be responsible for reimbursement of the local share. The project has been approved for \$220,000 of grant funding, which combined with the Village’s Calendar Year 2022 project budget of \$80,000, provides for a total project cost of \$300,000. This proposed improvement will connect with the trail improvements recently completed by the Park District north of Park Avenue and create a more cohesive trail experience through the center of the Village.

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





Hazel Ave

Hazel Ave

Green Bay Rd

Old Green Bay Rd



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Sanitary Sewer Improvements	Project Type:	Sewers
Department:	Public Works	Project Manager:	Village Engineer
Cost:	\$320,000	Account(s):	130-300-000-80610
Funding Source:	General Obligation Bonds	Fund(s):	Capital Projects Fund
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 8 lift stations. Repair and rehabilitation of the sanitary sewer collection system is an ongoing process that 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 and rehabilitation and improvements. The budget for Stub Year 2020 initiated the condition assessment of Area 2. The budget for Calendar Year 2021 continued the condition assessment of Area 2 and began the implementation of rehabilitation and improvements.

The proposed Calendar Year 2022 budget will continue implementation of rehabilitation and improvements in Area 2 including sanitary sewer lining, sanitary manhole rehabilitation and point repairs. The total project cost includes anticipated design engineering fees of \$70,000 in the Calendar Year 2022 budget.

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 the next three years 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:

The Sanitary Sewer Improvements Project is an action item directly related to the goal of reducing sanitary sewer backups through identified infrastructure rehabilitation and upgrades.

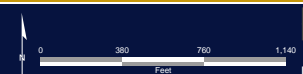
Segment:	Sanitary sewer main and manholes in IICP targeted Area 2
Replacement of:	Sanitary Sewer pipe and manholes
Expected useful life:	40-50 years





Village of Glencoe

CIP CY 2022
Sanitary Sewer IICP



Date: 10/29/2021

CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Storm Sewer Improvements	Project Type:	Storm Sewer
Department:	Public Works	Project Manager:	Village Engineer
Cost:	\$1,880,000	Account(s):	130-300-000-80620
Funding Source:	General Obligation Bonds	Fund(s):	Capital Projects Fund
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 conveys storm water through two primary drainage basins. The western half of the Village outlets to the east diversion ditch, and the eastern half of the Village outlets 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. The Stub Year 2020 budget included funds for engineering evaluations of storm sewer improvements in the Park Avenue/South Avenue/Washington Avenue drainage basin and at the intersection of Sunset Lane and Vernon Avenue.

Replacement Recommendation:

The Park Avenue/South Avenue/Washington Avenue drainage basin improvements are the next phase of the Park Avenue Basin improvements that were completed in 2017. The 2017 improvements terminated at the intersection of Park Avenue and South Avenue and discharges into an existing storm sewer that traverses the Skokie Country Club property to an outfall tributary to the east diversion ditch. The storm sewer on Washington Avenue connects to this same storm sewer, and the limited capacity of the pipe causes significant flooding to occur at the west end of Park Avenue as well as Washington Avenue and Washington Place. The proposed improvements for Calendar Year 2022 pick up where the 2017 improvements left off on Park Avenue and include installing larger storm sewer pipe to increase capacity at the west end of South Avenue and Washington Avenue/Washington Place. The proposed improvements will extend through the Skokie County Club to the existing outfall at the Forest Preserve District property, which ultimately drains to the east diversion ditch in the Skokie Lagoons.

Storm sewer capacity issues have also been identified on Sunset Lane west of Vernon Avenue causing sustained roadway flooding that results in the street being impassable. The proposed improvements for Calendar Year 2022 include storm sewer upgrades on Sunset Lane and through the Vernon Avenue intersection to increase sewer capacity and reduce the frequency and duration of street flooding. The total project cost includes anticipated design and construction engineering fees of \$170,000 within the Calendar Year 2022 Capital Projects Fund budget.

Strategic Plan:

The Storm Sewer Improvements Project is an action item directly related to the goal of reducing recurring and significant street and right-of-way flooding through identified infrastructure upgrades.

Segment:	South Ave/Washington Ave and Vernon Ave/Sunset Ln drainage basin areas
Replacement of:	Storm Sewer pipe and manholes
Expected useful life:	40-50 years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Wayfinding Signage Improvements – Phase II	Project Type:	Streets
Department:	Public Works	Project Manager:	Public Works Director
Cost:	\$75,000	Account(s):	130-300-000-80705
Funding Source:	Capital Fund, Limited Tax Bonds	Fund(s):	Capital Projects Fund
Strategic Priority:	Commercial Vitality	Strategic Goal:	Economic Development

PROJECT SUMMARY

Asset Description:

Downtown Gateway and Wayfinding Signage improvements were recommended as part of the Downtown Plan approved by the Village Board in 2016. The purpose 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 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.

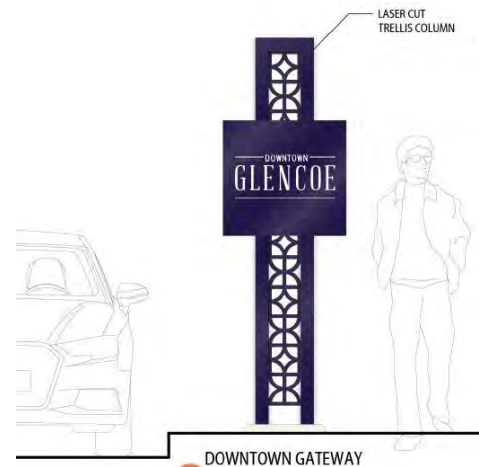
Replacement Recommendation:

Given the availability of carryover funds from the 2019 General Obligation Limited Tax bond issuance, the additional signage included in the original design plan was included in the Calendar Year 2021 Budget. The Phase II contract for these improvements, including downtown entry and directional signs, destination signs and the event sign at Green Bay Road and Park Avenue, was awarded in September 2021. Sign fabrication will be completed in late 2021 with the final installations to be completed in spring 2022. Funds are being proposed for carryover into the Calendar Year 2022 budget owing to this project timeline.

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:	Some existing signage; installation of new signage in other areas
Expected useful life:	15-20 years for sign elements



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Street Resurfacing Improvements	Project Type:	Streets
Department:	Public Works	Project Manager:	Village Engineer
Cost:	\$1,724,000	Account(s):	130-300-000-80705
Funding Source:	General Obligation Bond	Fund(s):	Capital Projects Fund
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

The Village has 40 centerline miles of local streets under its jurisdiction. The expected useful life of the asphalt pavement surface on residential streets is about 15 years in this climate under typical traffic loading. The Village evaluates pavement surface conditions annually, and those street segments with an asphalt surface that is 15 years old, or more are identified as candidates for maintenance resurfacing based on physical conditions and a defined service life. Maintenance street resurfacing improves the roadway surface, prolongs the life of the pavement sub-base and is a best practice to maintain the highest quality roadways for the lowest overall cost.

Replacement Recommendation:

The General Obligation Bonds funded in June 2021 following voter approval of the April 2021 referendum included an allocation of \$3,100,000 for maintenance street resurfacing of residential streets based on pavement surface conditions. The designated streets to be included in the maintenance resurfacing program are currently being finalized but will primarily include streets last paved between 1998-2008, as well as streets where significant water and sewer utility improvements have been completed by the Village since 2010.

Street Resurfacing Improvement Projects are planned for Calendar Years 2022 and 2023. Staff is working together with the Village’s design engineer, Hampton, Lenzi and Renwick, Inc., to complete a field survey of Village streets and evaluate street segments to develop a prioritized list for the Calendar Year 2022 and 2023 street resurfacing programs. The engineering design fees of \$224,000 for the maintenance street resurfacing are also included in the Capital Project Fund of the Calendar Year 2022 budget.

The Calendar Year 2022 Capital Projects Fund budget of \$1,724,000 for Street Resurfacing Improvements will be combined with \$600,000 of funds from the Motor Fuel Tax Fund (MFT and Rebuild Illinois) for a total project budget of \$2,324,000.

Strategic Plan:

The Street Resurfacing Improvements Project is an action item directly related to the goal of improving and extending roadway surface conditions of the Village’s street system through identified maintenance resurfacing.

Segment:	Various Streets
Replacement of:	Asphalt Pavement Surface
Expected useful life:	15 years



CALENDAR YEAR 2022 COMMUNITY INVESTMENT PROGRAM

Project Name:	Sidewalk Improvements	Project Type:	Sidewalk
Department:	Public Works	Project Manager:	Village Engineer
Cost:	\$200,000	Account(s):	130-300-000-80805
Funding Source:	General Obligation Bonds	Fund(s):	Capital Projects Fund
Strategic Priority:	Infrastructure Replacement	Strategic Goal:	Services & Infrastructure

PROJECT SUMMARY

Asset Description:

The Village maintains over 73 miles of public sidewalks 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 by dividing the sidewalk system into three zones and each zone is inspected on a three-year cycle. Identified sidewalk squares, together with reported hazard locations, comprise an annual targeted replacement program. Replacement standards are applied using engineering standards and deficiency tolerances consistent with the U.S. Department of Transportation’s Guide for Maintaining Pedestrian Facilities for Enhanced Safety. Staff is presently reviewing the program to provide a more comprehensive needs evaluation – including replacement of cracked or broken squares, alternative options for removing trip hazards (i.e. grinding, cutting) and where possible, the installation of new sections to connect gaps in the existing network.

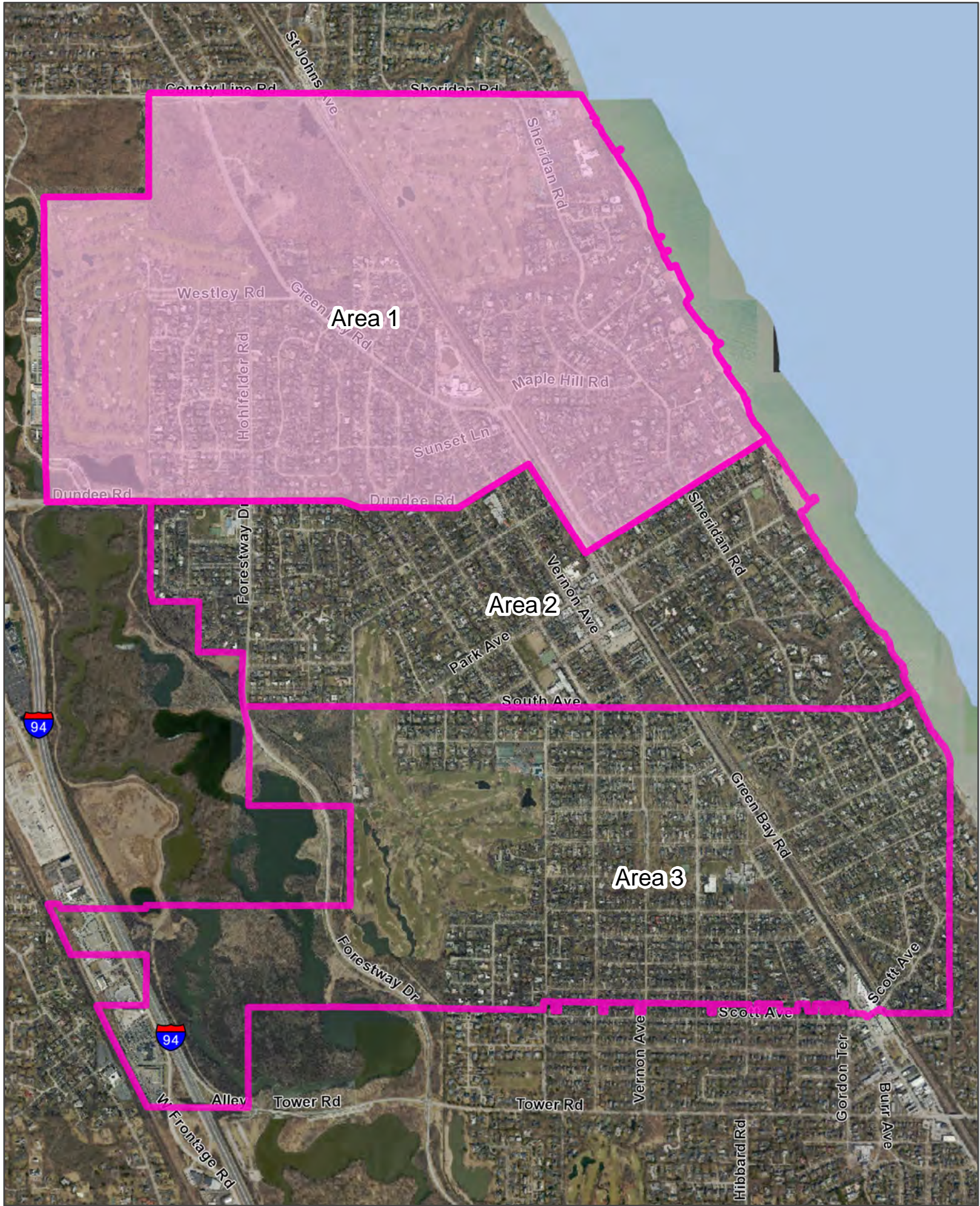
In Calendar Year 2022, the budgeted amount will be split between replacements within Area 1 (see attached map) and identifying and prioritizing new sidewalk locations to fill gaps in the existing sidewalk network as identified in the Village’s Active Transportation Plan (ATP) completed in 2017. Possible locations to be considered include Dundee Road between Greenwood Ave and Green Bay Road; however, staff will update the Board on proposed locations identified prior to proceeding with engineering design. The total project cost includes anticipated engineering design fees of \$50,000 within the Calendar Year 2022 Capital Projects Fund budget.

Strategic Plan:

The Sidewalk Improvement Project is an action item directly related to the goal of improving pedestrian safety through infrastructure replacement and the targeted installation of new sidewalk sections to infill key gaps in the sidewalk network. Because residential sidewalks are designed to assist and encourage more pedestrian and cyclist activity, it supports the Village’s value of environmental sustainability.

Segment:	Various
Replacement of:	Residential Concrete Sidewalk
Expected useful life:	50 - 75 years







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 for the administration and interpretation of the pay plan and sets salaries for all employees within the limits of the salary ranges established under this plan and approved by the Village Board. The Village Manager apprises the Village Board annually regarding the appropriateness of staff salary levels, taking into consideration cost of living, area employment conditions, 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 establishes and administers an employee evaluation and development program to be used to determine employee job effectiveness, performance and individual employee development, and is 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 are generally appointed at the minimum level of the range authorized for the position. However, employees may be hired at a level higher than the minimum as approved by Village Manager, who has authority to establish initial 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 has full discretion and authority to periodically adjust salaries of those employees whose positions are in the pay plan, within established salary ranges. 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 plan an employee in a salary grade commensurate with the position.

ADDITIONAL DUTY PAY

The Village Manager has 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. When approved by the Village Manager, employees assigned to an additional duty position may receive a monthly salary adjustment of up to \$2,000, depending on the scope and duration of additional duties.

The standards for awarding additional duty pay include any of the following:

- 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 may act as a working leader for a group of three or more employees for 60% of the employee's time, which includes 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	\$15.00	\$20.00
Engineering Intern	\$15.00	\$18.00
Administrative Support Positions	\$15.00	\$22.00
Seasonal Laborer	\$15.00	\$20.00
Paid On Call Firefighter	\$25.00	\$30.00
Paid On Call Firefighter/Paramedic	\$30.00	\$40.00

Due to significant market competition, the hourly pay rates for seasonal and temporary positions has been increased in the Calendar Year 2022 Budget. While the Village is not subject to the Cook County minimum wage law, the County’s law places significant upward pressure on hourly wages and increases the competitiveness of hiring seasonal and temporary positions.

STAFFING OUTLOOK

Annually, the Village Manager’s Office reviews the Village’s staffing to ensure that staffing levels remain commensurate with required responsibilities. 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 staffing outlook 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.

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.

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, plan review services and garbage collection from insourced to outsourced models. However, given the need for additional administrative and task-driven support throughout the organization, it is recommended that a full-time Communications Manager be added to the Village Manager’s Office and a full-time Management Analyst be added to the Public Safety Department.

Table 1 below summarizes the recommended number of full-time positions in the Calendar Year 2022 Budget.

Table 1: Full-Time Employees

	FY 2018	FY 2019	FY 2020	SY 2020	CY 2021	CY 2022
VMO	5	5	5	5	4	5
Finance	6	6	6	6	6	6
Public Safety (Civilian)	6	6	6	6	6	7
Public Safety (Sworn)	36	36	36	36	36	36
Public Works (General Fund)	27	30	30	30	30	30
Public Works (Garbage Fund)	5	0	0	0	0	0
Public Works (Water Fund)	11	12	12	12	13*	13*
Golf Club (Golf Fund)	6	5	6	6	6	6
BUDGET TOTAL	102	100	101	101	101	103

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

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 2022. 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 2022. It is common for employees to continue working for several years after reaching minimum retirement eligibility qualifications.

It should be noted that a comprehensive review of the entire structure of the Village organization has commenced with the expectation of several retirements in the coming five years. As this review continues, it is likely that plans for restructuring various operational areas of the Village organization will be presented for Village Board review.

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 2022 (deferred from Calendar Year 2021, due to the COVID-19 pandemic).

The Calendar Year 2022 Budget includes a proposed COLA of 3% for non-bargaining unit positions. This increase can be supported within the Village's conservative revenue projections and maintains the Village's market competitiveness among neighboring and comparable municipalities. The proposed Calendar Year 2022 salary schedule includes the pay range minimums and maximums for non-bargaining unit positions. Bargaining unit employees are subject to the terms of their own collective bargaining agreements.

It is important to note that compensation is not the only means by which employees receive benefit for the work they do on behalf of the Village. Employment policy development that is evolving to accommodate changing workforce expectations is also foremost in our thinking. This has led to development of a pilot Family Care Leave program and formal flexible work arrangements /partial telecommuting policy, both initiated in 2021. Workplace culture and a shared commitment to the Village's mission, vision and values is derived from mutual respect between the Village (as an employer) and its employees. This is something that the leadership team and Village Board take very seriously.

DEPARTMENT SUMMARIES

FINANCE DEPARTMENT

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

Calendar Year 2022 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 2022. The Finance Department will evaluate and implement a new billing software for residential alarm permitting and invoicing, develop a contractual risk policy and standardize professional service agreements, 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 Shop Manager, Superintendent, Second Assistant Superintendent 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 2022 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. Golf CIP projects will be programmed in 2022 and staff plans to complete software updates for the tee time application and point of sale system. The Golf Club will also pursue recertification through Audubon International's three-years backup

documentation case study requirements and complete driving range tee expansion to allow for additional hitting bays.

Workforce Planning Needs: In Calendar Year 2022, the Second Assistant Superintendent position is proposed to be restructured to an Assistant Superintendent. This position was created as a succession planning measure for the Superintendent 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 employee in the Golf Club is eligible for retirement in Calendar Year 2022.

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, six Public Safety Officer positions are vacant.

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, though has struggled to maintain a full complement of 36 officers for a series of reasons.

The Public Safety Department's retirement 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. In 2021, the Public Safety Commission created a new Public Safety Officer eligibility list, from which new officers will be hired.

Calendar Year 2022 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: The labor market for police officers and firefighter/medics is very strained locally, regionally and nationally for a variety of reasons including social issues related to law enforcement, legislative changes impacting police officers, and emergency medical technician/paramedic worker shortages that have been exacerbated by the pandemic. In 2022, the Village may need to temporarily supplement its paramedic staffing either through the use of additional paid-on-call firefighter/paramedics or through a contract solution. The labor market for qualified applicants is highly competitive and has presented challenges to recruiting and attracting new employees. In Calendar Year 2022, the department anticipates that some of the currently vacant Public Safety Officer positions will remain vacant for all or a portion of 2022, due to limited availability of training academies for new recruits.

The department anticipates that a second Deputy Chief position will be filled in the latter part of the year. All other civilian and sworn ranks in the department are expected to maintain full staffing. The department is proposing to add a full-time Management Analyst to assist with special projects, data analysis, program evaluation and other administrative responsibilities.

Retirement Eligibility: During Calendar Year 2022, eight 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 Village Engineer, one Management Analyst, one Planner and one Receptionist/Cashier.

Calendar Year 2022 Operational Outlook: The department will be heavily engaged in CIP projects, many of which received funding from a voter-approved bond referendum in April 2021. Over \$9 million in infrastructure replacement projects are expected to be completed in 2022. In addition, work to update the Village's 1996 Comprehensive Plan will begin this year. The department will also be engaged in renegotiation of an extension to the garbage and recycling collection franchise agreement. The department will continue work on implementation of the community development module of the ERP and finalize and present the joint water system feasibility report with the Village of Winnetka.

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 2022 Budget includes continued funding for one additional full-time WPO before an anticipated retirement occurs in the next one to two years (this additional position was funded but not filled in Calendar Year 2021). 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 2022 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; and a part-time engineering intern to provide additional support for capital improvement projects.

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 several 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 – seven of 28 front-line operations employees (MEOs, WPOs and Mechanics) and three of 13 administrative and supervisory positions are eligible to retire. The department is currently developing a set of plans for restructuring as a component of expected retirements.

VILLAGE MANAGER'S OFFICE

The Village Manager's Office (VMO) is staffed by the Village Manager, one Assistant Village Manager, one Assistant to the Village Manager, one IT Coordinator and one part-time Administrative Intern. The Village utilizes part-time supplemental IT staffing services from an outsourced vendor.

Calendar Year 2022 Operational Outlook: The VMO will be engaged administering the Village's Strategic Plan and supporting creation of a new Strategic Plan, and numerous organization-wide projects, including implementation of the ERP and Community Investment Program projects. The VMO will support the Public Safety Commission's Lieutenant promotional process and creation of a lateral hiring process, support the Historic Preservation Commission's review of the Historic Preservation ordinance and support the Council for Inclusion and Community's continued work related to diversity, equity and inclusion. A heavy focus on economic development to maintain the Village's thriving business districts, as well as continued outreach to community partners and cultural institutions will engage the VMO team. 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 Calendar Year 2022 Budget includes a recommendation to create a full-time Communications Manager position, focused on developing and administering public communications and community engagement in line with the Village's Communications Plan. Prior to the COVID-19 pandemic, public communications were primarily created and managed by Village staff; however, as a budget reduction measure, a vacant communications-focused position was eliminated in the Calendar Year 2021 Budget. This position will support all departments' communications and outreach efforts, and lead a refresh of the Village's website. In 2022, 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 2022, one employee in the Village Manager's Office will be eligible for retirement.

FUTURE ANALYSIS AND CONCLUSION

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. Additionally, the Village continually evaluates new or growing areas of municipal operations and how the Village's staffing structure can meet these evolving and growing needs. For example, the Village's work in sustainability, diversity, equity and inclusion, data management/open government and public communications and community engagement are continuing to grow, and future staffing structures will be designed with resources in each of these areas. The Village's collective emphasis on training and professional development is reiterated in each department, with funds allocated in the Calendar Year 2022 Budget for this purpose.

The COVID-19 pandemic significantly altered the trajectory of the Village's work plan. The Strategic Plan, which was scheduled to conclude in 2021, is being extended through 2022 and a new Strategic Plan is expected to be created in 2022 to take effect January 1, 2023.

In summary, the staffing and compensation elements of the Calendar Year 2022 Budget are structured to provide resources necessary to provide high quality public services to the community, emphasizing both core and emerging municipal services. There is emphasis on continued training and development of staff to continue meeting these needs, and the compensation philosophy is intended to provide a competitive, meaningful total compensation to employees that supports attraction and retention of highly qualified employees and is financially sustainable for the community.

Calendar Year 2022 Classification Schedule and Salary Ranges

Positions listed alphabetically by grade.

Grade	FLSA Status	Position	Minimum	Maximum
Grade 10			\$137,290	\$192,206
	Exempt	Finance Director		
	Exempt	Golf Club General Manager		
	Exempt	Public Safety Director		
	Exempt	Public Works Director		
Grade 9			\$114,408	\$160,172
	Exempt	Assistant Village Manager		
	Exempt	Public Safety Deputy Chief		
Grade 8			\$109,669	\$153,537
	Exempt	Development Services Manager		
	Non-Exempt	Lieutenant		
	Exempt	Public Works General Superintendent		
	Exempt	Water Treatment Plant Superintendent		
Grade 7			\$99,699	\$139,578
	Exempt	Assistant Finance Director		
	Exempt	Golf Club Superintendent		
	Exempt	IT Coordinator		
	Non-Exempt	Public Works Supervisor		
Grade 6			\$90,635	\$126,889
Grade 5			\$76,138	\$102,787
	Exempt	Accountant		
	Exempt	Assistant to the Village Manager		
	Exempt	Communications Manager		
	Exempt	Head Golf Professional		
	Exempt	Village Engineer		
Grade 4			\$69,217	\$93,443
	Exempt	Assistant Golf Shop Manager		
	Exempt	Management Analyst		
	Exempt	Payroll and Benefit Specialist		
	Exempt	Planner		
Grade 3			\$62,925	\$84,949
	Non-Exempt	Accounts Receivable Coordinator		
	Non-Exempt	Administrative Assistant		
	Exempt	Billing Services Coordinator		
	Non-Exempt	Community Service Officer		
Grade 2			\$57,204	\$77,226
	Non-Exempt	Assistant Superintendent (Golf)		
	Non-Exempt	Records Clerk		
Grade 1			\$52,004	\$70,206
	Non-Exempt	Receptionist/Cashier		
Grade G			\$46,803	\$63,185
	Non-Exempt	Golf Club Mechanic		



HISTORY OF AUTHORIZED FULL-TIME POSITIONS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	SY 2020	CY 2021	CY 2022
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	1	1	0	1	1
COMMUNICATIONS MANAGER	0	0	0	0	0	0	0	0	0	1
COMMUNITY ENGAGEMENT ANALYST	0	0	0	0	0	0	0	1	0	0
EXECUTIVE ASSISTANT	1	1	1	0	0	0	0	0	0	0
EXECUTIVE SECRETARY	0	0	0	0	0	0	0	0	0	0
MANAGEMENT ANALYST	0	0	1	2	1	0	0	0	0	0
MANAGEMENT ANALYST/DEPUTY CLERK	0	0	0	0	1	1	1	1	0	0
INFORMATION TECH. COORDINATOR	1	1	1	1	1	1	1	1	1	1
TOTAL	4	4	5	5	5	5	5	5	4	5
FINANCE DEPARTMENT										
FINANCE DIRECTOR	1	1	1	1	1	1	1	1	1	1
ASSISTANT FINANCE DIRECTOR	0	0	0	0	0	0	1	1	1	1
ASSISTANT TO THE FINANCE DIRECTOR	1	1	1	1	1	1	0	0	0	0
ACCOUNTANT	1	1	1	1	1	1	1	1	1	1
PAYROLL/BENEFIT COORDINATOR	1	1	1	1	0	0	0	0	0	0
MANAGEMENT ANALYST	0	0	0	0	1	1	1	0	0	0
FINANCIAL ANALYST	0	0	0	0	0	0	0	1	1	1
BILLING SERVICES COORDINATOR	1	1	1	1	1	1	1	1	1	1
DATA COORDINATOR	0	0	0	0	1	1	1	0	0	0
ACCOUNTS RECEIVABLE COORDINATOR	0	0	0	0	0	0	0	1	1	1
TOTAL	5	5	5	5	6	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	0	0	0	0	1
SECOND ASSISTANT SUPERINTENDENT	0	0	0	0	0	0	0	0	1	0
ASSISTANT SUPERINTENDENT IN TRAINING	0	0	0	0	0	0	1	1	0	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	1	1	1	1	1	1	1	1
TOTAL	5	5	6	6	6	5	6	6	6	6
PUBLIC SAFETY DEPARTMENT										
PUBLIC SAFETY DIRECTOR	1	1	1	1	1	1	1	1	1	1
DEPUTY CHIEF	1	1	2	2	2	2	2	2	2	2
LIEUTENANT	7	7	7	7	7	7	7	7	7	7
OFFICER	24	24	26	26	26	26	26	26	26	26
COMMUNICATIONS OPERATOR	5	5	5	5	0	0	0	0	0	0
COMMUNITY SERVICE OFFICER	2	2	2	2	3	3	3	3	3	3
ADMINISTRATIVE SECRETARY	1	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE ASSISTANT	0	1	1	1	1	1	1	1	1	1
MANAGEMENT ANALYST	0	0	0	0	0	0	0	0	0	1
RECORDS CLERK	1	1	1	1	2	2	2	2	2	2
TOTAL	42	42	45	45	42	42	42	42	42	43
PUBLIC WORKS DEPARTMENT										
PUBLIC WORKS DIRECTOR	1	1	1	1	1	1	1	1	1	1
VILLAGE ENGINEER	1	1	1	1	0	1	1	0	1	1



HISTORY OF AUTHORIZED FULL-TIME POSITIONS

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	SY 2020	CY 2021	CY 2022
CIVIL ENGINEER	0	0	0	0	1	0	0	1	0	0
BUILDING & ZONING ADMINISTRATOR	1	1	1	1	1	0	0	0	0	0
WATER PLANT SUPERINTENDENT	1	1	1	1	1	1	1	1	1	1
GENERAL SUPERINTENDENT	1	1	1	1	1	1	1	1	1	1
ASSISTANT TO THE DIRECTOR	1	1	1	0	0	0	0	0	0	0
MANAGEMENT ANALYST	0	0	0	1	1	1	1	2	1	1
COMMUNITY DEVELOPMENT ANALYST	0	0	0	0	0	0	0	0	0	0
COMMUNITY DEVELOPMENT ADMINISTRATOR	0	0	0	0	0	1	1	0	0	0
PLANNING & DEVELOPMENT ADMINSTRATOR	1	1	1	1	1	0	0	0	0	0
DEVELOPMENT SERVICES MANAGER	0	0	0	0	0	0	0	1	1	1
BUILDING INSPECTOR/REVIEWER	0	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	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE ASSISTANT	0	1	1	1	1	1	1	0	1	1
PLANNER	0	0	0	0	0	0	0	1	1	1
OFFICE COORDINATOR	1	1	1	1	1	1	1	0	0	0
RECEPTIONIST/CASHIER	1	1	1	1	1	1	1	1	1	1
MECHANIC	4	4	4	4	4	4	4	4	5	5
MAINTENANCE EQUIPMENT OPERATOR	21	21	21	21	21	21	21	21	20	20
WATER PLANT OPERATOR	4	4	4	4	4	4	4	4	5	5
TOTAL	43	43	43	43	43	42	42	42	43	43

TOTAL FULL-TIME POSITIONS	99	99	104	104	102	100	101	101	101	103
----------------------------------	-----------	-----------	------------	------------	------------	------------	------------	------------	------------	------------



SUPPORTING MATERIALS



BOARDS AND COMMISSIONS

Last updated November 2021

APPOINTED VILLAGE OFFICIALS

Name	Year Appointed	Term Expires
Steven Elrod <i>Village Attorney</i>	2014	May 2022
Philip Kiraly <i>Village Clerk</i>	2013	May 2022
Jordan Lester <i>Deputy Village Clerk</i>	2017	May 2022
Cary Lewandowski <i>Village Marshal</i>	2013	May 2022
David Mau <i>Street Commissioner</i>	1996	May 2022
Nikki Larson <i>Village Treasurer</i>	2018	May 2022
Nikki Larson <i>Village Collector</i>	2018	May 2022
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
Scott Novak (Chair)	2021	May 2026
Sara Elsasser	2016	May 2026
David Friedman	2009	April 2024
Alex Kaplan	2017	May 2022
John Satter	2015	August 2020
Michael Koppersmith	2021	May 2026
Debbie Ruderman	2021	May 2026
Taylor Baxter and Rich McGowan <i>Staff Liaisons</i>	2019	N/A

PLAN COMMISSION

(4 Year Term, 10 Members)

Name	Year Appointed	Term Expires
Bruce Huvad (Chair) <i>Public-at-Large</i>	2005 Appointed Chair 2019	May 2021
Gail Lissner <i>Village Trustee</i>	2021	May 2025
Greg Turner <i>Public-at-Large</i>	2019	May 2023
John Satter ³ <i>Zoning Board of Appeals</i>	2015	August 2025
Peter Van Vechten ³ <i>Historic Preservation Commission</i>	2007	May 2023
Marc Gale – Ex Officio ¹ <i>School Board</i>	2021	May 2025
Bart Schneider – Ex Officio ¹ <i>Park District</i>	2021	May 2025
Michael Pope – Ex Officio ¹ <i>Library Board</i>	2021	May 2025
Georgia Mihalopoulos <i>Public at Large</i>	2019	May 2023
Jim Thompson <i>Public at Large</i>	2019	May 2023
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
Matt Siebert	2017	May 2025
Gerald Wine	2018	August 2022
Michael LaPorte	2018	December 2022
Greg Turner	2021	May 2025
Stella Nanos <i>Staff Liaison</i>	2006	N/A

GLENCOE COUNCIL FOR INCLUSION AND COMMUNITY

(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
Robert Young	2017	May 2023
Annice Moses	2020	October 2023
Amy Mysel	2020	August 2023
Hilary Scott	2020	October 2023
Vivek Mali	2021	May 2024
John Bjork	2021	May 2024
Rafael Guzman	2021	May 2024
<i>Vacant (2)</i>		
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 2023
Hubert Dziekan (Trustee)	2019	April 2022
MacAdam Glinn (Trustee)	2021	May 2022
Eric Birkenstein (Trustee)	2017	May 2023
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
Jennifer Varela	2019	May 2022
Larry Reilly	2017	May 2023
Sandy Culver	2018	December 2021
Linda Lin	2019	October 2022
Helyn Latham	2020	October 2023
Catherine Procopi (Student) *	2018	December 2021
Laurie Gross Tuchman	2021	May 2024
Lisa Brooks	2021	May 2024
Joshua Marks	2021	May 2024
Tina Hostert	2021	August 2024
Robert Breisblatt	2021	September 2024
Jeffrey Mawdsley <i>Staff Liaison</i>	2021	N/A



ADMINISTRATIVE STAFF

Reflecting positions for the Calendar Year Beginning January 1, 2022

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
Linda Miller	Assistant Finance Director	2021	2021
Diane Serpe	Accountant	2016	2016
Neringa Shapiro	Billing Service Coordinator	2005	2005
Elizabeth Stowick	Payroll and Benefits Specialist	2021	2021
Cary Lewandowski	Public Safety Director	2013	2013
Mary Saikin	Deputy Chief	2017	1997
Matthew Esposito	Lieutenant	2017	2008
Ryan Harrison	Lieutenant	2021	2014
Kevin Kulinski	Lieutenant	2019	2001
Peter Neville	Lieutenant	2016	1995
Ken Paczosa	Lieutenant	2016	2003
Andrew Perley	Lieutenant	2019	2008
Michael Talend	Lieutenant	2016	2008
David Mau	Public Works Director	1996	1990
Taylor Baxter	Development Services Manager	2019	2019
James Tighe	Village Engineer	2021	2019
Jeffrey Mawdsley	Management Analyst	2021	2021
Donald Kirk	General Superintendent	2015	2013
Frank Colletti	Public Works Supervisor	2019	2019
Mark Dooley	Public Works Supervisor	2015	2015
John Sojer	Public Works Supervisor	2021	2012
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 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
2019	<ul style="list-style-type: none"> 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
- 2021 | Maintained the Village's commitment to transparency and accountability to the community by ensuring that all Village Board of Trustees, Commission and Committee meetings took place either in-person or virtually through 2021
Continued new enterprise resource planning (ERP) system implementation
Following voter authority given during the April 6, 2021 bond referendum, issued of \$7 million in general obligation bonds to fund the first phase of community improvements
Completed the Village's community-wide Water Meter Replacement Program to replace over 3,000 residential and small commercial water meters
Fully implemented a new parking management system for both commuter parking permitting and downtown parking enforcement
Began replacement of Skokie Lagoon water transmission main
Secured American Rescue Plan act funding to support critical infrastructure projects

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	8,849
Area	3.86 square miles
Median Family Income (2019 ACS survey)	\$248,851

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	3,055
Average Daily Pumpage	1,693,000 gallons (as of 10/28/2021)
Rated Daily Capacity	8,000,000
Miles of Water Main	58
Storage Capacity	2,500,000 gallons
Fire Hydrants	504

MUNICIPAL SERVICES	2019	2020	2021
Ordinances Adopted	17	23	17
Resolutions Adopted	75	68	52
Village Board Meetings	11	16	12
Committee of the Whole	12	9	11
Historic Preservation Commission	9	10	12
Plan Commission	9	8	7
Zoning Commission/Board of Appeals	7	13	9
Public Safety Commission	6	1	8
Community Relations Forum	1	11	13
Golf Advisory Committee	11	8	12
Sustainability Task Force	11	10	12
Sesquicentennial Planning Committee	11	-	
Police Pension Fund Board	7	4	7
PUBLIC WORKS SERVICES			
(streets, sewers, forestry)			
Streets – Repaired (square feet)	18,473	35,238	30,060
Snowplow Event	15	7	16
Road Salt Event	25	11	21
Sidewalks – Repaired (square feet)	408	606	705
Times Plowed	11	2	9
Sanitary Sewers – Cleaned (linear feet)	338,785	338,298	264,500
Repaired (linear feet)	88	60	250
Storm Sewers – Cleaned (linear feet)	40,612	30,277	66,900
Repaired (linear feet)	547	179	175

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Manholes/Catch Basins -			
Cleaned	813	565	710
Repaired	102	37	30
Refuse/Landfill (tons) -	2,588	2,263	1,908
Parkway Trees -			
Trimmed	741	872	410
Removed	1,030	125	420

BUILDING PERMITS	Year	# Issued	Value of Construction
	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
	2021	45	\$ 19,898,070

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

PUBLIC SAFETY SERVICES**2019****2020****2021**

Fire/Paramedic Service Calls	1,408	1,253	964
Motor Vehicle Accidents	186	140	119
Driving Violations	2,290	1,060	765
Local Ordinance Violations	3,396	1,384	1800
Part I Offenses	60	101	61
Part I Arrests	12	9	14
Part II Offenses	253	179	132
Part II Arrests	155	66	92



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.