

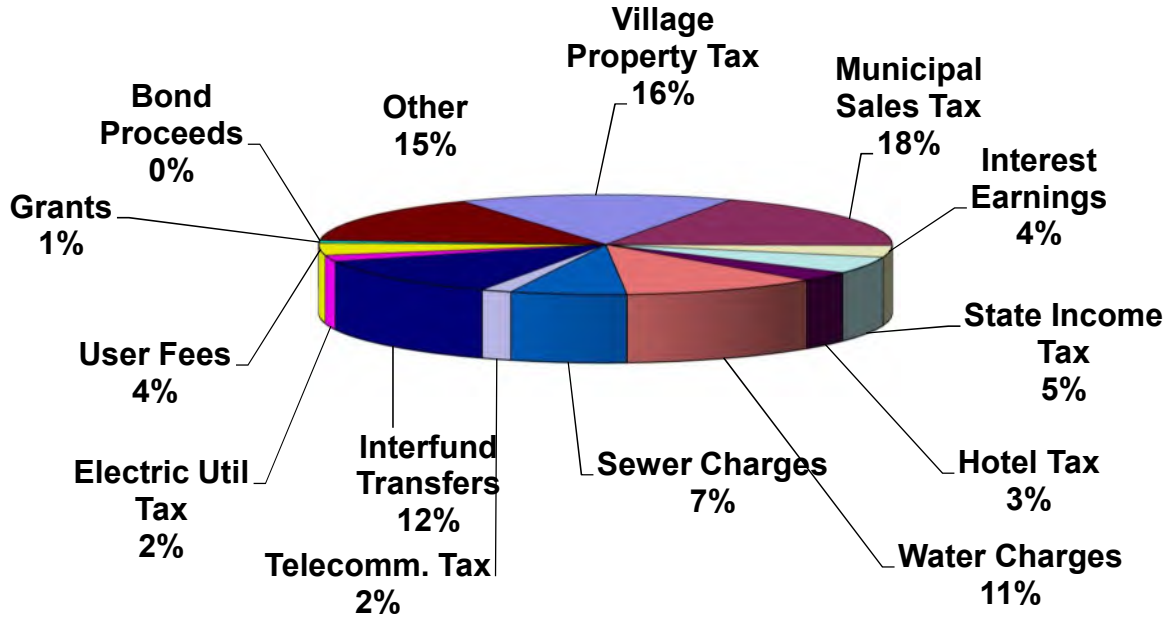


VILLAGE OF DEERFIELD

Village of Deerfield, Illinois
Annual Budget

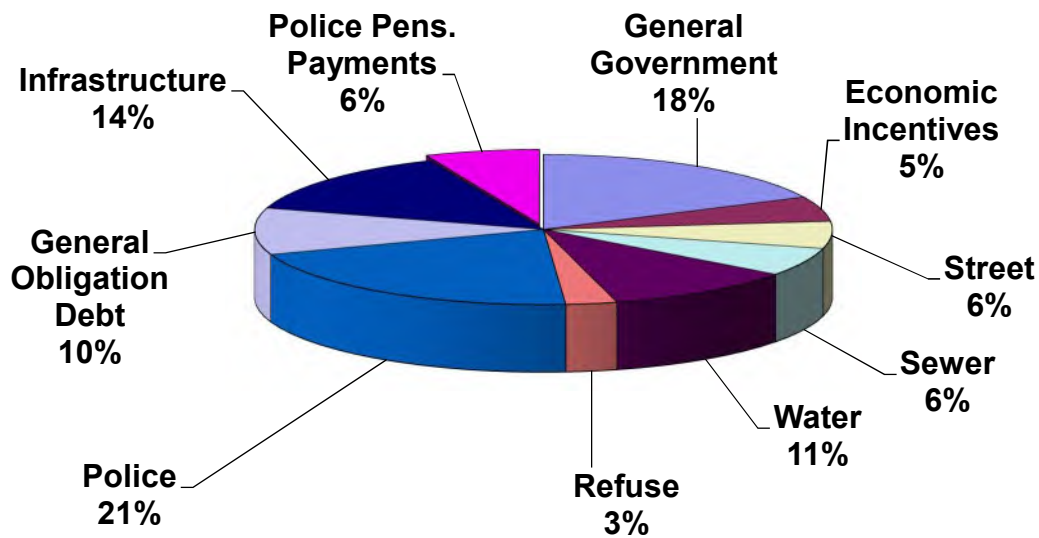
January 1, 2025 to December 31, 2025

2025 BUDGET REVENUES



2025 BUDGET EXPENDITURES

(by function)





VILLAGE OF DEERFIELD

ANNUAL BUDGET

JANUARY 1, 2025 TO DECEMBER 31, 2025

ELECTED OFFICIALS

Daniel Shapiro, Mayor

Robert Benton, Trustee
Larry Berg, Trustee
Elaine Jacoby, Trustee

Rebekah Metts-Childers, Trustee
Mary Oppenheim, Trustee
Jennifer Goldstone, Trustee

VILLAGE MANAGER

Kent Street

DEPARTMENT HEADS

Eric Burk, Director of Finance/Treasurer
John Sliozis, Chief of Police
Robert Phillips, Director of Public Works and Engineering
Andrew Lichterman, Deputy Village Manager/Director of Community Development

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TABLE OF CONTENTS

SUMMARY INFORMATION

	Page
Village Manager's Budget Message	1
Major Budget Policies and Objectives	9
Major Revenue Discussion	13
Budget Calendar	19
Organization Chart	20
Personnel Detail	21
Supplemental Information – Village Overview	22
GFOA Award	25
Budget Summary (Detail)	26
Budget Summaries and Fund Balance Projections	28
2024 Property Tax Levy	30
Major Revenues – 4-Year Detail	32
Revenues/Expenditures by Fund Type	36

ADMINISTRATION

ADMINISTRATIVE SERVICES (Summary)	39
Finance Department	40
Mayor and Board of Trustees	42
Manager's Office	45
Community Development	49
Engineering Division	54

PUBLIC SAFETY

POLICE DEPARTMENT

Police Department Summary	61
Mission Statement, Goals and Accomplishments	62
Budget Requests	64

PUBLIC WORKS

PUBLIC WORKS

Street Division Summary	67
Goals and Accomplishments	68
Budget Requests	70
Water Fund Summary	72
Goals and Accomplishments	73
Budget Requests	75
Sewer Fund Summary	77
Goals and Accomplishments	78
Budget Requests	80
Garage Fund	82

CAPITAL PROJECTS

Page

CAPITAL PROJECTS FUNDS

Capital Projects Funds Summary85
Infrastructure Replacement/MFT/VERF86
5-Year Capital Improvement Program Summary89

SUPPORT FUNDS

MISCELLANEOUS FUNDS

Support Funds Summary.....91
Debt Service92
Pension Funds (Police)94
Refuse Collection/Commuter Station Parking Lots96

APPENDICES

A – Equipment Purchases (non-VERF).....99
B – Glossary 100
C – Summary of Significant Accounting and Budgeting Policies 105



VILLAGE OF DEERFIELD

2025 VILLAGE MANAGER'S BUDGET MESSAGE

Municipal government provides a wide range of basic services on which we all depend: police protection, drinking water, sewage treatment, snow plowing and building inspection to name a few. The ability of an elected board to supply these services in an effective and efficient manner depends on its financial decisions. That is why of all the issues considered by the Village Board over the course of a year none is more important than adoption of the annual budget. This budget reflects operations from January 1, 2025 through December 31, 2025. This budget meets all state mandated accounting and financial reporting requirements.

The total expenditure budget for fiscal year 2025 is \$62,288,840 which represents a 4.3% increase from last year's budget. This year's expenditure increase is partially due to a transfer from the General Fund to the Infrastructure Replacement Fund for capital projects along with a general increase in the cost of goods and services. General Fund transfers include a \$1,000,000 transfer to the Infrastructure Replacement Fund to support the 2025 Capital Improvement Program and a \$1,130,000 transfer to the Refuse Fund, which represents a 3.5% increase from last year and reflects the property tax levy for this fund that has been reallocated to the General Fund since 2015. No new debt is anticipated in 2025. Funding for 2025 capital projects includes \$1,300,000 in Motor Fuel Tax (MFT), \$4,810,000 in grants or reimbursables and \$5,600,000 from the Infrastructure Replacement Fund (IRF) for a total of \$11,710,000.

The operating component of the budget is \$37.7 million, which is a 5.56% increase from the prior year. The increase in the operating component is due primarily to contractual increases in personnel services and other contractual services and commodities.

Prior to COVID-19, programs and service levels had been largely stable over the past decade and the budget prioritizes these activities as well as capital project funding that rebuilds an aging infrastructure. Reflecting the volatile economic conditions locally and statewide and a relatively stable but growing population, the Village continues to provide a high level of service with minimal staffing. For several years, the Village maintained vacancies and operated with a reduced workforce. The Village continues to evaluate workforce needs as positions are vacated through attrition and demands for service evolve with changing demographics and technology. In 2025, no new positions are being created but longtime vacancies in the Public Works and Engineering Division will be filled.

PLANNING PROCESSES

The Board has determined that a continued program of replacing and maintaining the infrastructure of the Village remains a key priority. The 2011 Qualified Energy Conservation Bonds will once again be abated in the total amount of \$359,239. In 2020, the 2010A bonds were refunded resulting in a total estimated savings of \$899,860 over the next 10 years. In 2021, the Village refunded its 2011A, 2012 and 2013 bonds resulting in a total estimated savings of \$1.695 million over the next 10 years. The total Village levy will increase 2.03% to \$8,593,711.

The state of the economy, the fiscal position of the State of Illinois and continued legislative uncertainties being generated by Springfield played a major role in budget deliberations this year. The lasting impacts of COVID-19 have also created a paradigm shift in the local economy and impacted the way that people work, live and shop. For these reasons, the budget assumes a flat sales tax and a modest increase in food and beverage tax and hotel tax revenue, which continues to recover but remains below pre-pandemic levels.

The budget continues to reflect a state-imposed revenue cut to the Local Government Distributive Fund and a 1.5% administrative fee on Home Rule Sales Tax receipts received by the Village when compared to 2018 but revenue figures are budgeted for a slight increase when compared to last year. State income tax is distributed on a per-capita basis and with the completion of the 2020 Census the Village has experienced a population growth to 19,196 permanent residents. In recent years, the Village received six total payments of approximately \$206,000 each as part of the State's Rebuild Illinois Program. Two payments were received in 2020, 2021 and 2022 for a total of approximately \$1.236 million. The Rebuild Illinois Program funding was used to fund a portion of the 2024 capital program. Due to past budgeting decisions, a low tax composition relative to other similarly situated communities, conservative spending practices, the relative strength of the micro economy in Deerfield and our strong fund balance, the Village has not had to implement the drastic personnel and program reductions that many local governments have found necessary. The Village has selectively filled open employee positions, implemented departmental reorganizations to gain efficiencies and eliminated unfilled full-time positions when possible.

Just over ten years ago, the Village Board undertook a comprehensive review of the Village's Water and Sewer Funds to address their structural deficits. Due to lower water usage that affects both water and sewer revenues, the Board approved a revenue plan that strategically increased water and sewer revenues to reverse the negative revenue projections. These rate increases along with strategic personnel changes and the completion of the water meter replacement project have eliminated the structural imbalance that previously affected these funds. This budget reflects the Water Fund and Sewer Fund projected to end the year with a positive fund balance, albeit a lower balance than at the beginning of the year. In 2021, Baxter & Woodman conducted a comprehensive rate analysis and recommended several years of rate increases to keep pace with increased costs and to build adequate reserves, especially in the Sewer Fund over the next five years. This year's budget includes a 5% increase in the Water and Sewer user fees. The water rate increase is to keep pace with wholesale increases from Highland Park and the sewer rate increase is to keep pace with increased costs and to build adequate reserves.

The Deerfield Public Library remodeling project required the Village to issue approximately \$12 million of General Obligation (GO) debt several years ago. Funding for this debt service, endorsed by the voters in the November 2010 referendum, comes from a combination of Library general revenues, fund balance and property taxes. All the debt is general obligation as the Village has unlimited home rule authority to raise taxes and enjoys a Aaa bond rating from Moody's, which was once again reaffirmed in 2021.

The Village organizes its budget under several funds. Following are brief highlights of each major fund.

GENERAL CORPORATE FUND

This is the basic operating fund of the Village, which includes revenues and expenditures of all governmental activities, except those funds that must be accounted for independently under Illinois law.

Revenues: The General Fund has projected new revenues of \$27,109,320 which is a 6% increase over last year's budget. The General Fund property tax levy is \$4,389,570 and reflects a \$168,830 or 4% increase over last year. The entire property tax levy remains in the General Fund to support public safety. The Sales Tax revenue is flat as this revenue stream has stabilized and is less volatile than it was during the height of COVID-19. The Hotel Room Tax is projected to increase by \$225,000 or 15%, to \$1,725,000, as business travel and leisure and convention activity have continued to recover. Notably, this revenue is still budgeted at only 69% of the pre-COVID figures which approached \$2.5 million in revenue. The state shared income tax is expected to increase \$100,000 (3.45%) as the Village has experienced population growth over the last 10 years and the economy recovers from COVID-19. Building permit revenue is budgeted at \$2.2 million due to the large number of redevelopment projects currently going through the land-use process. This Village is experiencing strong residential and commercial remodeling activity. Multiple large-scale housing projects have been proposed in 2024 and may lead to a large increase in permit fees if approved. The telecom tax is expected to decrease by 5% to \$950,000 as the number

of land lines decreases and the tax does not apply to data transfers. Overall, revenues and reserves are sufficient to cover the operating costs of the fund.

Expenditures:

Total expenditures for the General Corporate Fund are budgeted at \$30,351,289 which is a 7.7% increase from last year's budget. This includes General Fund transfers of \$1,000,000 to the IRF to support the Capital Improvement Program and \$1,130,000 to the Scavenger Fund to support waste hauling operations since the property tax levy was eliminated in the Scavenger Fund in recent years. The Walgreen National Corporation sales tax rebate expenditure in the Finance Department budget reflects a slight decrease and totals \$3,100,000 and is consistent with Walgreen's sales and production levels achieved recently. \$150,000 is budgeted for the sales tax rebate with Jewel-Osco. The first full year of a tax rebate with Shake Shack totaling \$90,000 is also included. There is a 5.7% increase in PPO employee health insurance charges and a 4.2% increase in HMO employee health insurance charges and 1.8% decrease to dental insurance. Personnel costs reflect a wage increase of 4% for non-union employees, which is consistent with the wage increases negotiated with the two unions. A four-year contract was negotiated with the Illinois Council of Police (Police Patrol Officers) and the Illinois Union of Operating Engineers (IUOE Local 150 – Public Works) commencing on January 1, 2023. Village operations are very labor intensive. The largest single operating cost relates to personnel. Personnel costs represent 70% of the General Fund expenditures excluding economic incentive payments and transfers to the IRF and Scavenger Fund. Highlights of this year's expenditure budget include:

- The Walgreen's incentive expenditure is budgeted at \$3.1 million. The Village retains 20% of the revenue from this agreement. Changes in the Walgreen's sales tax revenue are offset by changes in expenditures. Total economic incentive expenses are budgeted at \$3.34 million. The original Economic Incentive Agreement with Walgreens National was negotiated in 2001 and was set to expire on December 31, 2021. In April of 2021, the Village and Walgreens National extended the Economic Incentive Agreement for 10 additional years, ending December 31, 2031. The new agreement also includes two additional five-year renewals.
- \$1,000,000 General Fund transfer to the Infrastructure Replacement Fund.
- \$1,130,000 General Fund transfer to the Scavenger Fund.
- A 4% increase in wages to both union and non-union personnel consistent with the approved collective bargaining agreements.

WATER AND SEWER FUNDS

The water and sewer utility systems operated by Deerfield are intended to be self-funding, based upon user charges for services. Revenues for operations are derived primarily from services furnished to utility customers. Other sources are interest earnings from cash invested on a short-term basis and connection fees from new construction where the Village's prior investments in its utilities operate to the advantage of new customers who did not share in that initial investment.

Water Budget:

Expenditures are budgeted at \$6,677,963 (increase of 9.34%) against new revenues of \$6,441,500 (increase of 7.47%). The expenditure level continues to reflect investments in water infrastructure and augments the meter change outs that were completed several years ago. The Village continues to see a decrease in revenue when compared with historical usage due to a fundamental reduction in the average usage. The Village has received 12-15% rate increases from Highland Park for 2019 and 2020. In 2021, the Village received a 0% wholesale increase due to COVID-19

impacts. Last year the Village received a 9.5% wholesale increase from the City of Highland Park and they are projecting wholesale increase of 3.5% for 2025-2029 to pay debt service associated with the recent rehabilitation of their water treatment facility. This budget includes a pass through of the wholesale rate increase and recognition of rising labor costs and materials resulting in a 5% increase in water user rates for Deerfield customers from \$6.46 to \$6.78 per 100 cubic feet effective January 1, 2025. The fund will end 2024 with a positive cash balance. It will be imperative that the Village keep pace with wholesale rate increases to maintain a positive position in this fund in future years.

Sewer Budget: The Sewer Fund expenditures are budgeted at \$5,478,770 (increase of 3.78%) against new revenues of \$5,323,478 (increase of 3.58%). In 2021, the total number of units consumed were adjusted down to better reflect historical consumption. No substantial capital expenditures are included in this budget; these are in the IRF. As discussed further below, the sewer rate will be increased 5% from \$4.17 to \$4.38 per 100 cubic feet effective January 1, 2025.

The Village Board has considered the structural deficits that have previously existed in these funds and their inability to cover all operating and capital costs through the revenue base. In 2021, Baxter & Woodman conducted a comprehensive rate study to analyze the funds and made recommendations to the Village Board to keep the funds in a healthy financial position. The decision remains to fund operations entirely from user charges and to fund the capital expenses through the IRF. Over the last decade, the Board has implemented several strategic changes in the Water Fund, which helped return the fund to a positive balance. User rate increases in recent years have better reflected true operational expenses, an accelerated meter change out program was completed in 2023 bringing greater efficiency to the operation and major capital improvements have been completed that significantly reduced the amount of non-revenue water in the Village. In particular, the replacement of aging commercial meters last year will have a large impact on the accuracy of water reading and billing. In addition, the annual sewer lining program has lined over 20 miles of sewers and dramatically reduces the risk of sewer failures and the large expense of point repairs. While some of these strategies come with an inherent cost, they have helped the Village achieve the goal of bringing the Water and Sewer Fund back to a positive annual cash flow. At the end of 2025, the Water Fund is projected to end with a balance of \$1,346,846. Prior to 2019, the Water Fund ended the year with a negative cash balance for nearly a decade. As projected, strategic user rate increases in the Sewer Fund over the last ten years have returned the fund to a positive position. The Sewer Fund will end the year with a fund balance of \$1,023,706. The reduction in water units consumed has a significant impact on the Sewer Fund and future increases in this fund will be needed to keep pace with operating costs.

SCAVENGER (REFUSE) FUND

In 2021, the Village bid and awarded waste hauling services to Lakeshore Recycling Systems that will save the Village approximately \$250,000 over the five-year contract term. This year, the Refuse Fund user rate reflects an increase of 3.5%. The waste hauler contract includes a CPI increase between 2% and 3.5% effective May of each year. Eight years ago, the property tax levy for this fund was reallocated to the General Fund and replaced by an inter-fund transfer. The inter-fund transfer totals \$1,130,00 which also reflects a 3.5% increase from last year and covers nearly 60% of the cost of services. The user rate will increase from \$8.62 to \$8.92 per month per household. This fund is projected to end 2025 with a reserve balance of \$1,034,125.

MOTOR FUEL TAX FUND

The MFT budget projects State allotments of \$840,000 in 2025. After saving MFT funds for multiple years, the Village used \$3,990,000 in funding for the 2024 street rehab program. In 2025, this fund is budgeting expenditures of \$1,300,000 resulting in a projected ending fund balance of \$87,728. The long-term outlook on MFT revenues remain uncertain as the State continues to face their own fiscal challenges.

PENSION FUNDS

For employees covered by the Illinois Municipal Retirement Fund, the Village contributed 7.60% (a very slight increase from 7.59% in 2023) of each employee's eligible pay plus the employer's contribution of 7.65% for Social Security and Medicare coverage. The employee contributes 4.5% for IMRF and 7.65% for Social Security and Medicare coverage. The employer's contribution to the Police Pension Fund is also expensed through the Police Department budget and is financed through General Fund revenues. The contribution is actuarially determined as adequate for funding pension payments and for amortizing the actuarial reserve deficiency. Sworn police covered by this fund contribute 9.91% of their basic wages but do not participate in Social Security. Additional income is derived from investment earnings. In 2024, the Village contributed the actuarially determined amount of \$1.3 million which increased from the prior year due to unrealized investment losses in prior years and a decrease in the investment rate assumption. The additional contribution to the Police Pension Fund enhances the Village's commitment to funding for rating agencies and allows for increased investment options. The Village expects the near-term contributions to increase each year barring any large changes in investment results.

The Village is committed to making 100% of its annual required contribution to the pension funds. Contributions are expensed within each operating fund/department/division that has corresponding salary expense.

CAPITAL PROJECTS

The most obvious benefit of establishing a capital budget is the reinforcement of planning at all levels. It is an extremely valuable decision-making device used to 1) stabilize the volume of capital improvements at some relatively uniform level and 2) coordinate the capital costs and their financing with the attendant debt service demands on the operating budget.

The rolling five-year capital plan has been extremely helpful both in scheduling major projects and in determining their financing. More than any other part of the budget, capital projects warrant detailed discussion between Board and staff. Good financial management dictates that we closely review the major expenditures required in the future to maintain the community's infrastructure. Once long-range plans and projects are determined, priorities must be set and a funding program approved.

The 2021 capital plan was significantly reduced as a result of the revenue impacts from COVID-19 but the 2022-2023 capital plan funding resumed normal levels of activity and included \$7 million bond issuance.

In 2024 the Village did not issue any new debt. Last year's projects were funded through use of Motor Fuel Tax (MFT) and Rebuild Illinois (RBI) funds. Both funding sources are managed through the Illinois Department of Transportation and are required to follow strict guidance through their Bureau of Local Roads and Streets.

Similarly, the 2025 Capital Plan includes no new debt but instead leverages \$4.7 million in federal Surface Transportation Grant Funds for the reconstruction of Hazel Avenue. The total expenditure for Capital Improvements in 2025 is \$11,710,000.

Major capital projects scheduled for 2025 include (costs shown are Village totals for the fiscal year):

- Hazel Avenue Reconstruction (\$3,775,000 IRF; \$1,300,000 MFT; \$4.7 million Federal STP Funds)
- Biosolids Dryer Building Project – Engineering (\$200,000 IRF)
- Deerfield Road Generator Replacement – Engineering (\$150,000 IRF)
- Village Green initiatives (\$250,000 IRF)
- Façade Rebate Grants (\$200,000 IRF)

The demand for capital improvements continues to be a pressing need and the 2025 program year reflects a significant investment in these services.

As previously noted, \$7 million in bonds were issued in 2021 to supplement funding for capital improvements completed in 2022 and 2023. No new debt was issued in 2024 or is proposed in 2025. In addition to MFT and STP funds, the 2025 program will be funded through a combination of Food and Beverage Tax receipts, ¼ of

the Home Rule Sales Tax receipts, Infrastructure Maintenance Fee and interest earnings.

In summary, this year's program will require the full attention of staff. These capital improvements have been prioritized to address areas that need roadway improvements as well as underground utility improvements. The project has been strategically planned to minimize disruption to the motoring public as much as possible. While robust street rehab programs have been completed in prior years, no street rehab program is proposed in 2025, due to the scale and funding of the Hazel Avenue Reconstruction Project.

In recent years, significant road and/or water system improvements have been completed on Waukegan Road, Arthur Court, Country Lane, Merlin Court, Mallard Lane, Fox Hunt Trail, Millstone Road, Shag Bark Lane, Charing Cross, Smoke Tree Road, Gordon Terrace, Greenwood Avenue East, in the Woodland Park Area Subdivision (Woodland, Hawthorne, Oakwood, Woodbine), the elevated tank, Deerfield Road, Pfingsten/Kate's Bridge, Brierhill Road, North Avenue, Deer Lake/Estate Drive, North Trail Subdivision and the Briarwood Vista Subdivision. Prior to that roadway improvements were completed at Lake Eleanor/Heather Road project, Carlisle/Carriage Way Infrastructure Improvement Project and the Lake Cook Road Widening and Reconstruction Project.

VEHICLE/EQUIPMENT REPLACEMENT FUND

This fund includes purchases of vehicles and equipment amounting to more than \$5,000. Each operating department is charged an annual amount to offset these more expensive items from impacting the budget in any one given year. This year's proposed expenditures amount to \$1,701,087. This fund's expenditures vary widely year to year depending on the replacement schedule for a given year. Due to continued supply chain delays, it has become difficult to pre-order and schedule deliveries for vehicles.

ASSESSED VALUATION

Over the past ten years, the taxable assessed valuations have changed as follows:

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2014	1,227,301,586	-0.1
2015	1,319,070,388	7.4
2016	1,407,512,362	6.0
2017	1,468,241,454	4.3
2018	1,460,222,579	-0.5
2019	1,524,116,833	4.3
2020	1,479,532,161	-2.9
2021	1,466,012,476	-0.9
2022	1,520,213,882	3.5
2023	1,583,205,059	4.1

DEBT SERVICE FUND

As an Illinois Home Rule community by referendum, the Village has no legal debt limit and is authorized to issue debt without any requirement for a local referendum.

In 2021, the Village issued \$7 million of additional GO Bonds in coordination with the refunding of the 2011A, 2012 and 2013 bonds. The refunding portion resulted in total estimated savings of \$1.695 million over the following ten years. Similarly, in 2020, the Village issued \$6.28 million of GO bonds to refund the 2010A (Build America) bonds resulting in a total savings of \$899,860 over the next decade. In 2018, the Village issued \$5.97 million of GO bonds and the full debt service amount associated with the issuance was abated. In 2020, for the first time the debt service amount of \$438,330 associated with the 2018 bond issuance appeared on the tax bills. In 2017, the Village refunded \$3.215 million of 2008 GO bonds and issued approximately \$2.485 million in new debt to complete the accelerated three-year (2015 – 2017) capital improvement plan. The Village currently has six outstanding GO debt issues, \$12.48 million of 2011 Series B, \$5.7 million of the 2015 Series, \$3.76 million of the 2017 Series, \$4.565 million of the 2018 Series, \$4.02 million of the 2020 Series and \$16.48 million of the 2021 Series. In addition, the Village has outstanding debt of \$4.065 million relating to the Library improvement project, which is supported by the Library's property tax payers. As of December 31, 2024,

Deerfield's total outstanding bonded General Obligation debt of \$51,070,000 is 3.36% of its total 2022 assessed valuation. When considering that, in Illinois, non-Home Rule communities are allowed a ratio of 8.6%, the Village, as a Home Rule community, can be proud of its low debt service obligations.

Deerfield currently has a Aaa bond rating from Moody's Investors Service, Inc., an accomplishment shared by few municipalities in the United States. This rating was reaffirmed in October 2021. The Village Board has indicated that it will examine the financial status of the Village each year prior to the final adoption of the annual tax levy with a preference for abating debt service requirements for the Qualified Energy Conservation Bonds. The Village Board used federal credits of \$359,239 to abate a portion of the 2024 required Property Tax Levy resulting in a total debt service property tax levy of \$4,204,142.

PROPERTY TAX LEVY

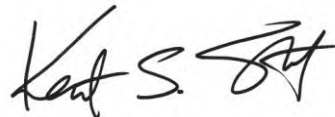
The 2024 Property Tax Levy, collected in 2025, for all Village funds is \$8,593,711. The levy reflects a 2.03% increase from the extended 2023 levy. As discussed above, this includes abatement of the debt service associated with the Qualified Energy Conservation Bonds. The 2024 levy is distributed as follows: \$4,389,570 to the General Fund and \$4,204,142 for the various GO debt service requirements, which relate to the wastewater treatment plant reconstruction project and various other capital projects. Village property taxes for 2024 represent approximately 6% of the total property tax bill in the Village.

The Library levy is slightly higher year-over-year and totals \$5,528,700. This levy was approved by the Library Board and accepted by the Village Board, as statutorily required.

SUMMARY

Preparing the annual budget is a very thorough and time-consuming process and one that the Village Board takes very seriously. As fellow taxpayers, they too want to hold the line on taxes, but without sacrificing the number and quality of services rendered and making sound investments in infrastructure.

I wish to acknowledge the efforts of the Village Board and all departments in compiling this document and to thank them for their professional support. Special thanks are extended to the Director of Finance and all finance department personnel who do the majority of the budget preparation. We hope that you find it both informative and helpful in implementing our financial plan for the fiscal year between January 1, 2025 and December 31, 2025.



KENT STREET
Village Manager

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MAJOR BUDGET POLICIES AND OBJECTIVES

VILLAGE GOALS

- To maintain a safe, healthy atmosphere in which to live and work.
- To provide for the Village's long-term financial stability.
- To respond in an efficient and effective manner to community needs.

MAJOR BUDGET POLICIES FOR THIS FISCAL YEAR

- Competitive base salary increases of 4% for non-union employees as well as police patrol officers and public works union employees, per collective bargaining agreements.
- Maintain Village's joint police dispatch operation, including participation on the Joint Emergency Telephone Systems Board (JETSBS).
- Continue full required funding contributions of pension costs.
- Analysis, negotiation and bidding of residential and commercial solid waste franchises to ensure appropriate service-levels and cost objectives are achieved.
- Oversight of \$11.71 million of capital improvement projects including various water main, sewage collection and treatment facilities, storm water and roadway improvements.
- Strategic management and oversight of Village's fund balance.
- Administration of the affordable housing program in accordance with newly established policies and procedures.
- Administration of Redevelopment Project Plan for Downtown and Lake Cook Road TIF Districts.
- Oversight of the first full-year of the administrative hearing process.
- Pursue economic development opportunities, especially related to decreasing demand for office space, historically low supply of housing stock and attraction of new retailers/restaurants.
- Maintain efforts to reduce non-revenue water loss.
- Further enhancement of citizen services, including making more applications available for payment and submission online and implementing new asset management and work order software.
- Preservation of Village fiscal responsibility including the protection of the local government distributive fund, use tax, property tax, Home-Rule sales tax and e-911 distributions from a state fund sweep.
- Growth and development of personnel along with continued succession planning efforts.
- 5% increase in water rates to keep pace with wholesale purchase rate increase, a 5% increase in the sewer rate to keep pace with increased costs and a 3.5% increase in the refuse rate.
- Inter-fund transfers of \$1,130,000 to the Refuse Fund.
- Continued management and analysis of locally administered taxes such as the 1% Prepared Food and Beverage Tax and the 7% Hotel Tax.
- Use of federal credits from Qualified Energy Conservation Bonds to partially abate the debt service property tax levy in the amount of \$359,239.
- \$4,389,570 property tax levy to the General Fund and \$4,204,142 property tax levy to fund debt service requirements associated with previously completed capital projects.
- Continued support of sustainability-focused programs and policies of the Greenhouse Gas Reduction Ad Hoc Working Group, Sustainability Commission and Village Board.

LONG-TERM FINANCIAL PLANNING

A primary goal of the budget and planning process is to ensure the Village's long-term financial stability. This is accomplished through long-term financial planning which includes the consideration of both current and projected internal and external financial impacts, the incorporation of three-year projections into the operating budget, the annual review and update of the capital project program to plan for the next three to five-year period and the development of Funds to plan for future equipment and infrastructure replacement. Long-term financial planning benefits residents, the Village Board, Village staff and local businesses. In addition, bond rating agencies look favorably on such plans.

In accordance with standard practice, this year's operating budget includes projections three years

into the future (2026 - 2028). These projections were considered throughout the development of this year's budget to ensure that current decisions were being made in consideration of the Village's future finances. Similarly, this year's capital budget includes future projections. Per annual protocol, the Village Board updated and reviewed the capital project program for a five-year period, developing stable financing for the immediate budget year and possible additional sources for future budget years. Planning for future equipment and infrastructure replacement expenses includes the establishment of a Fund where resources are accumulated in a reserve each budgeting year leading up to the replacement. The Village's budget and budget planning process largely focuses on making strategic decisions to ensure the Village's long-term financial health. Overall, this is accomplished by developing and implementing financial measures that plan for future revenues and expenses, as well as through the Village's continuous consideration of how present decisions impact the future - especially in regards to Village finances.

MAJOR CAPITAL PROJECTS

Street Rehabilitation & Sidewalk Replacement Project: \$9,845,000 for the Hazel Avenue Reconstruction project. The project will be funded through Federal grants (\$4,770,000), Motor Fuel Tax (MFT) revenue (\$1,300,000), and Infrastructure Replacement Fund (IRF) revenues (\$3,775,000). The scope of work includes pavement removal and replacement, pavement resurfacing, pavement patching, and curb and gutter removal and replacement.

Various Village-Owned Real Estate and Building Improvements: \$300,000 in repairs and improvements to various Village-owned real estate parcels and buildings throughout the jurisdiction. These funds will be used towards the improvement of Village-owned real estate and buildings through green initiative improvements, as well as general upkeep and enhancements.

Various Sewer and Water Facility Improvements: \$735,000 to continue the Village's efforts to reduce inflow and infiltration while also investing in the longer-term health of our potable water and sewer systems. \$400,000 is secured to continue the Village's multi-year sanitary sewer lining program. Sewer lining is an effective method to significantly extend the life of a sewer while also protecting against inflow and infiltration. Another \$50,000 is budgeted for the repair and lining of storm sewers throughout the Village. \$100,000 is budgeted for Phase II Design of an emergency water system connection with the Village of Northbrook. The emergency connection will provide a critical redundancy to the Village's water system once construction is completed. \$75,000 is budgeted for a lead service line elimination program. This program will replace lead service lines from the water main to the house structure through voluntary replacements and also through emergency repairs when required. It is anticipated that this will be a new forthcoming requirement from the IEPA when lead service lines are encountered as part of Village capital projects.

Various Wastewater Facility Improvements: \$405,000 in facility improvements to meet the various NPDES permit requirements for the Water Reclamation Facility (WRF). This includes \$150,000 related to Phase II and III engineering for the replacement of a generator at the Deerfield Road station. These replacements will improve the reliability and resiliency of these stations during inclement weather which is vital to protecting residential properties during weather events. Another \$200,000 is related to Phase I, II, and III engineering for the Biosolids Dryer Building Project, which will increase the WRF's capacity for storing biosolids between pickups.

ANALYSIS OF MAJOR BUDGET POLICIES AND OBJECTIVES; EFFECTS OF PLANNING PROCESSES

The Village Board annually updates and reviews the capital project program for a three to five-year period, developing stable financing for the immediate budget year and beyond. A financing program is developed based on results from the prior year, the economic conditions at the time and projections of major revenues and expenditures for the immediate and future budget years. In the past, the Village has used the dedicated revenues to the capital program, that is, the 0.25% home rule sales tax, infrastructure maintenance fee of 0.5% of estimated construction costs, MFT revenues, grants and transfers from the fund balances available, primarily from the General Fund. A 1% Food and Beverage Tax has also been used to support the capital program since it was enacted in 2017. As necessary, the Village will issue debt to complete certain projects but this source has historically been used sparingly.

Infrastructure has become the most pressing demand in the Village and similar to the last several years, 2025 will include large infrastructure investments. Although the Water Fund had not been covering its operating costs for about a 10-year period due to substantially reduced water usage, the 2020 ending fund balance was positive and this trend has continued with a projected ending fund balance in 2025 of \$1,583,309 indicating that the Board has strategically resolved the structural deficit that was affecting the position of the fund. After consideration of the alternatives available and desirous of maintaining the utility's fund balance, the Board has approved in this budget the following economic decisions:

- Increase the water rate by 5.0%, sewer rate by 5.0% and refuse rate by 3.5%. The increases in the water and sewer rates are necessary to provide for ongoing operation of these funds. FY 12/13 was the last year of debt service for a revenue bond out of the water fund, which eliminated approximately \$485,000 in expenses for this fund in future years. Additionally, non-revenue water loss has been significantly reduced in recent years by replacing every residential and commercial meter in the Village between 2021-2023 along with annual leak detection surveys. This will allow this fund to maintain a positive fund balance. The residential solid waste contract calls for an increase between 2% to 3.5% effective May 2025. Based on the Chicagoland Consumer Price Index, it is expected that the solid waste contract increase will be 3.5% in 2025.
- Efficiencies at the treatment plant, a reduction in treatment plant head count from 2014, and previous years of adjusted user fees have helped keep pace with ongoing expenses in the Sewer Fund. This year calls for a 5.0% increase in the rate to ensure the fund can maintain balance.
- A 2.03% increase in the General Fund property tax levy and \$359,239 in abatements (reductions) associated with the Federal Government rebates for Qualified Energy Conservation Bonds.
- To provide the Village the greatest flexibility, the property tax levies are solely allocated to the General Fund and to the Debt Service Fund. As a result, the Refuse Fund will receive General Fund transfers to supplement dedicated revenue streams.

BUDGET PROCESS

The budget is a master financial plan that represents services that will be provided to the community and the sources of funds required to perform these services. The budget developed by the Village is regulated through Illinois Statutes and local ordinances. Pursuant to State Statute, the Village is a home rule municipality and as such it has, among other powers: (1) a wider range of revenue options available, (2) no tax rate maximum, and (3) the ability to issue general obligation debt without limit.

The Budget Act allows for control of the budget at the fund level. However, the Village requires its department heads to control their budgets at the department or division level as appropriate.

The budget is analyzed in two parts - the operating budget and the capital program. The capital project plan has a longer term, and the current year component is incorporated into the operating budget. The operating and capital budgets are developed with a focus on long-term solvency. To maintain a long-term focus, the Village uses presentations of projected figures for the operating budget for two future years, in addition to the budget year, as well as a three or five-year capital project budget.

Agency Funds: The Village uses agency funds as described in Appendix C. These funds are included in the Villages Comprehensive Annual Financial Report (audited financial statements). However, these funds are not included in the Village's budget document as they are not resources currently available to the Village.

Proposed Budget: The proposed budget was available for public inspection at Village Hall, posted to the Village website and discussed at Committee of the Whole meetings as well as a public hearing. Changes between the proposed budget and adopted budget relate to personnel changes, purchases from the seizure fund and re-budgeting purchases that could not be delivered prior to year-end.

Budget Amendment: While it is rare for the Village to amend the budget, the Village can do so. Two-thirds of the corporate authorities then holding office may revise the budget, providing that funds are available

for the designated purpose.

Debt Issues: No new debt will be issued for 2025. In 2021, the Village issued approximately \$7 million in new debt in conjunction with a refunding of its 2011A, 2012 & 2013 bonds resulting in a total estimated savings of more than \$1,000,000 over the next 10 years. Similarly, in 2020, the Village issued \$6.28 million of GO bonds to refund the 2010A bonds, resulting in a total estimated savings of \$899,860 over a 10-year period. In 2018, the Village issued \$6 million in GO bonds that partially funded a \$12 million capital improvement program that was completed over the two-year period of 2018-2019. In 2017, the Village authorized a \$5.5 million debt issuance coupled with a refinance of the 2008 bond issuance that resulted in a net of \$2.5 million of new debt to cover the balance of that year's capital improvement program. In 2015, the Village authorized a \$9.575 million bond issuance to supplement funding for large scale capital improvements for the three-year period of 2015-2017. Outstanding debt as of December 31, 2024 includes: \$20.545 million of the 2021 issue, \$4.02 million of the 2020 issue, \$4.565 million of the 2018 issue, \$3.76 million of the 2017 issue, \$5.7 million of the 2015 Series and \$12.48 million of the 2011 Series A and Series B.

As indicated above, substantial additional debt was necessary over the past several years to support the Village's capital program, especially the \$32 million treatment plant project, and funding for the Deerfield Public Library project. The Village has maintained its AAA bond rating throughout these issues and although this debt will carry the full faith and credit backing to provide for the lowest possible interest rate, the Village has applied for and received significant savings through the Federal Qualified Energy Conservation Bonds programs. Also, the interest rate environment recently has allowed the Village to receive historically low interest rates on its tax-exempt debt. The combination of these circumstances will save the Village residents significant sums in debt service costs over the life of the issues.

Operating Budget: The budgeting process is a continuous undertaking for the Village Manager and members of the Board of Trustees. There are regular reviews of priorities and goals and the means to accomplish them. In joint meetings with department heads, supervisors prepare their operating budgets, which are reviewed and adjusted by the department head, prior to further review by the Finance Director and the Village Manager. After these reviews by the Village staff, the preliminary budget is prepared and sent to the Mayor and Board of Trustees. At that point, the Board meets as a Committee of the Whole to review and discuss proposed operating expenditures, existing and potential revenue sources, and requirements of the Village's capital project needs. Highlights from the budget are presented by staff members and the Village Board conducts a line-by-line budget review. Specific programs and projects are addressed as they relate to the present and future needs of the Village residents.

Capital Program: In its capital projects program, the Village identifies long lasting construction expenditures in excess of \$10,000. These expenditures are shown in the Capital Projects Fund Section. These projects are initiated from a number of sources, including the Director of Public Works and Engineering, other Village personnel, the Village Board, members of the public, or outside professional consultants. These items are prioritized by staff members, including the Director of Public Works and Engineering, the Village Manager and the Finance Director. They are then submitted to the Village Board for consideration, prior to presentation at a public hearing. During the process of prioritization, the available methods of financing are also reviewed.

EFFECTS OF CAPITAL PROJECTS ON OPERATING BUDGET

- Street, Sidewalk and Curb Rehabilitation Projects: These projects will minimally reduce maintenance costs. With the square footage expected, we anticipate an ongoing reduction of less than \$25,000 per year. In particular, this year's project includes extensive utility replacement and reconstruction and is expected to lower spring patching, utility repairs, and avoidance of slip and fall liabilities through utility and sidewalk improvements associated with Hazel Avenue, Illinois Trail, Journal Place, and Maple Court. *Operating Effect:* Additionally, resurfacing of streets at this time, where possible, allows the Village to significantly extend the life of the roadways for a relatively low cost when compared to delaying the work, which would result in the need for a full reconstruction project at triple the lane mile price.

- Various Sewer and Wastewater Facility Improvements: This consists of the sewer lining program, sewer televising and a drainage study and resolution program. These projects will extend the life of the Village's underground sewer system, reduce the unnecessary treatment of storm water and reduce the potential for sanitary sewer overflows. Sewer improvements will help reduce operating expenses marginally and the diversion of storm water from the wastewater treatment plant is anticipated to reduce operating expenses. *Operating Effect:* It is estimated that 30% of the remaining I/I in the system is attributed to illegally connected storm sewers. If these illegal connections can be remedied, it is anticipated that the Warwick Road Pump Station would no longer need to surcharge during excessive wet weather events. By eliminating overflow events at the Warwick Road station permanently, it is anticipated that annually \$10,000 will be saved in the reduction of chemicals and overtime costs. The mandate for the Village to reduce Phosphorus levels at the wastewater plant beginning in 2024 increased the operating budget by \$100,000 due to increased chemical usage and increased sludge hauling, as the centrifuge will need to be operated more frequently.

INFRASTRUCTURE MANAGEMENT

The Village believes that ongoing maintenance of its infrastructure and equipment is of prime importance to reduce the risk of emergency repairs and avoid the cost increases of deferred maintenance. To finance capital projects, the Village utilizes standard capital raising techniques such as General Obligation and Revenue Bond Issues, as well as pay-as-you-go practices when reasonable. Two examples of the pay-as-you-go program are (1) the Vehicle and Equipment Replacement Fund and (2) the Infrastructure Replacement Fund. The purpose of the Vehicle and Equipment Replacement Fund is to keep annual expenses in balance while providing sufficient funds for the replacement of vehicles and major equipment items that cost in excess of \$5,000. The Vehicle and Equipment Replacement Fund is fully funded. The Village also has established an Infrastructure Replacement Fund to provide funding for ongoing maintenance of the Village's infrastructure, primarily streets and underground improvements. The 2025 budget once again reflects an aggressive capital improvement plan. Funding for the capital project program is from a portion of the home rule sales tax, infrastructure maintenance fee, bond proceeds, Rebuild Illinois Grants and the food and beverage tax.

MAJOR REVENUES

The Village has varied sources of revenue available as a home rule municipality. As such, it is not dependent on one source of revenue that may be adversely affected by economic conditions and has the flexibility to adjust current revenue rates or implement new revenue sources as it sees fit.

Property Tax - \$8,593,712 – A 2.03% increase in the property tax levy that allocates \$4,389,570 to the General Fund to support public safety and to allow for the greatest flexibility. An additional \$4,204,142 is allocated to the Debt Service Fund for the outstanding issues. Deerfield is a home rule municipality and, as such, has no limit on the amount it can levy for property taxes. The Village collection on its property tax levy has averaged 99+% over the last five years. In more recent years the EAV has significantly increased when compared to 2014. The 2015 EAV increased 7.4%, the 2016 EAV increased 6% and the 2017 EAV increased 4.3% as the markets continued to recover and new developments (e.g., AMLI, Woodview) were added to the property tax base. The 2018 EAV was relatively flat, reflecting a -0.5% change year-over-year. New developments in 2019 (e.g., Tamarisk) resulted in a 4.3% EAV increase. The EAV decreased 0.91% in 2021, but several new developments are underway and expected to grow the EAV in future years, as previously shown in 2022. Since the Village is home rule and collects nearly its entire levy regardless of the change in EAV, the property tax revenue is based on the approved levy.

The Village Board has historically kept property tax increases to a minimum to provide relief to property owners knowing that the major portion of the debt service for the treatment plant and other capital improvements will be property tax supported.

EQUALIZED ASSESSED VALUATION

<u>Tax Levy Year</u>	<u>Net for Taxing Purposes</u>	<u>Incremental (TIF) Valuation</u>	<u>Total</u>
2011	1,392,522,439	0	1,392,522,439
2012	1,293,263,968	0	1,293,263,968
2013	1,228,417,175	0	1,228,417,175
2014	1,227,301,586	0	1,227,301,586
2015	1,319,070,388	0	1,319,070,388
2016	1,407,512,362	0	1,407,512,362
2017	1,468,241,454	0	1,468,241,454
2018	1,460,222,579	0	1,460,222,579
2019	1,524,116,833	0	1,524,116,833
2020	1,479,532,161	0	1,479,532,161
2021	1,466,012,476	0	1,466,012,476
2022	1,520,213,882	0	1,520,213,882
2023	1,577,612,173	5,592,886	1,583,209,059

* The Village's TIF District 1 was terminated for the 2005 tax year; TIF District 2 for the 2009 tax year. TIF District 3 will be reported in the 2023 tax year.

As property in Illinois is generally assessed at one-third of actual market value, this results in an estimated total market value of \$4,749,615,117 for all taxable property in the Village for 2023, which is an increase of \$188,973,531 in total value from 2022.

Sales Tax - \$5,000,000 regular projected in 2024 (\$5,400,000 budgeted in 2025) - \$3,125,000 home rule projected in 2024 (\$3,425,000 budgeted in 2025). Sales tax, which is now the Village's largest single General Fund revenue item, is a 1% tax (regular) on the exchange of all tangible personal property within the Village, and the Home Rule tax, which is an additional 1% on items that are not titled (autos) or groceries or drugs. This tax is collected by the State and remitted to the Village. In late 2017, the State began imposing a new 2% administrative fee on the home rule sales tax. The administrative fee was reduced to 1.5% in 2018. The Village does not anticipate any state changes to the distribution formula this year. The home rule tax was increased from 0.5% effective January 1, 2009.

The home rule tax is split between the General Fund and the IRF, with ¼ going to the IRF for capital project funding and the balance to the General Fund. Also, the amounts above are gross amounts received by the Village. The Village has a long-standing agreement with Walgreen National Corp. to rebate 80% of the Village sales tax that the firm pays. The rebate to Walgreens is budgeted at \$3,100,000 for 2025. The Village also has a sales tax sharing agreement associated with the redevelopment of the new Jewel-Osco store in Deerbrook Mall, which commenced in 2018. This rebate is budgeted at \$150,000 for 2025. A tax rebate for the new Shake Shack was also added in 2024. This rebate is budgeted at \$90,000 for 2025.

Income Tax - \$3,200,000 projected in 2024 (\$3,000,000 budgeted in 2025) - The Village receives a portion of the State of Illinois Income Tax receipts which is distributed by formula based on population. This projection is based on the estimates of the Illinois Municipal League and is consistent with previous 12-month periods. The Decennial census was completed in 2020 and the Village population grew from 18,420 to 19,196. This count will directly impact revenue generated from this source for many years in the future. However, this revenue source is subject to the discretion of the state legislature and can be decreased or totally retained by state legislative action. Recent state budgets included a 5% cut to the Village's revenue from this fund, which is anticipated to continue. This funding source continues to be a topic of debate for the Illinois General Assembly.

Hotel/Motel Tax - \$1,725,000 projected in 2024 (\$1,725,000 budgeted in 2025) - This revenue source had been substantially affected by the COVID-19 pandemic and the impact that it had on business travel. The

Village increased the tax rate on room occupancy charges in 2019 from 6% to 7%. This revenue is very sensitive to the economy and other external sources as our six hotels cater mainly to the weekday business traveler. The receipts had remained constant in the four years prior to COVID-19 pandemic that began in 2020. Projections have been significantly altered as room occupancy rates dropped below 20% for many months in 2020 and 2021. Many major hotel bookings were canceled due to COVID-19 including rooms associated with special events, reunions, sporting and political conventions, etc. None of the six hotels have closed or indicated that they intend to close, but they have had to lay off staff and are struggling to maintain business in the new remote work environment. Room occupancy rates slowly increased throughout 2024, but remained below 2019 levels. The Village projects occupancy rates will continue to rise in 2025 as more employees return to the office.

Investment Earnings - \$1,600,000 projected in 2024 (\$1,200,000 budgeted in 2025) - The Police Pension Fund accounted for \$700,000 (58%) which is budgeted from a combination of equities and fixed income securities. The projections are based on existing investments and on amounts to be invested in the coming year. Short-term interest rates increased significantly in 2023, and subsequently decreased slightly in 2024. The rates are expected to decrease in 2025 and spending down of fund balances for operations and capital projects will decrease the investable assets of the operating funds and hence their income from this source.

Building Permit Revenue - \$1,100,000 projected in 2024 (\$2,200,000 budgeted in 2025) – Of the amount budgeted for 2025, \$1,100,000 is budgeted for normal recurring permit revenues, \$100,000 budgeted for fees related to a new adjudication process, and an additional \$1,000,000 budgeted as one-time revenue for 5 new developments starting construction in 2025. This revenue, which is tied directly to building and remodeling activity in the Village, can increase significantly year-over-year depending on the scale of development in any given year. In 2019, the Village experienced exceptional building permit fees mostly attributable to the permits associated with construction of a nearly \$34 million 240-unit independent senior living apartment community at 1627 Lake Cook Road (Tamarisk Senior Residences). Similar building activity was experienced in 2024 and is again forecasted for 2025 as the local economy continues to stabilize due to the strong real estate market, residents remodeling their existing homes rather than moving, and custom homes are being desired by new buyers. Additionally, the lower demand for office space is forcing these locations to consider redevelopment. The Village has been buffered from downturns in real estate due to the concentration of corporate offices, North American and Global headquarters for Walgreens Boots Alliance, Fortune Brands, Essendant and Horizon Pharmaceuticals (Amgen) which purchased the former Takeda campus in 2020. Horizon has invested over \$30 million in their campus since their purchase resulting in significant building permit revenues in 2020 and 2021. A recent acquisition by Amgen has raised questions about the long-term future of the Horizon campus. The Village continues to remain an attractive residential community with quality schools and local services. The desirability of the Village's residential community is exemplified by the increased number of new luxury apartments and proposed commercial developments. Several significant redevelopment proposals have recently been approved or are currently under construction including Zion woods, a 25-unit affordable housing development at 10 Deerfield Road. The Downtown TIF #3 along with the proposed Lake Cook Road TIF #4 will lead to new developments over the 23-year life of those TIF districts. Additional residential developments proposed at the Parkway North campus and on Wilmot Road will lead to increased permit revenue throughout 2024 and into 2025.

User Charges - Village budget policy requires that those funds that can be reasonably financed by a user charge be financed with a user charge:

Water - \$5,725,000 projected in 2024 (\$6,120,000 budgeted in 2025) - The budgeted amount for water sales is based on the rate of \$6.74 per 100 cubic feet. This rate reflects an increase of 5.0% this year to keep pace with wholesale increases from the City of Highland Park and increased operating expenses in this fund. Usage continues to stagnate; however, significant progress has been made to reduce the amount of non-revenue water in the Village. 2019 was the first year in over a decade that the fund ended the year with a positive balance. Future revenue projections need to keep pace with wholesale increases to allow the fund to remain balanced.

Sewer - \$3,300,000 projected in 2024 (\$3,569,700 budgeted in 2025) - The budgeted amount for sewer charges is based on water usage and a sewer charge of \$4.34 per 100 cubic feet. This rate reflects an increase of 5.0%. The previous revenue stream in this fund had not been sufficient to cover operating expenses and ten years ago the Board made a rate increase schedule of 10% followed by a 5% increase to bring the fund back to a positive balance. Demand, as indicated by water usage, is stagnant and shows no sign of any significant increase.

Refuse - \$606,500 projected in 2024 (\$605,500 budgeted in 2025) - The budgeted amount for direct customer refuse billing is based on a user fee of \$8.62 per month. This reflects a 3.5% increase from last year since the contract stipulates an increase between 2% to 3.5% effective May 2025. The contractual refuse service is funded through a combination of user charges and a budgeted 2025 General Fund transfer of \$1,130,000 which is a 3.5% increase from last year. The Village negotiated a five-year contract with a new waste hauler, LakeShore Recycling Systems, which took effect May 1, 2021. The new contract resulted in a savings for the Village of approximately \$250,000 over the term of the contract while also offering residents an increased scope of service that now includes year-round collection of organic materials in a dedicated 35-gallon container.

FINANCIAL CONDITION OF THE FUNDS

Fund - The fund is a self-balancing group of accounts that includes revenues, expenditures, assets and liabilities. Each fund has some specific purpose; funding a pension, providing for the treatment of sewage, or funding capital maintenance or replacement programs. The way to distinguish a fund from an activity is that a fund will have exclusive revenue items as well as expenditures. Normally expenses are to be balanced with revenues within a fund.

Generally, the funds of the Village are in sound condition and, if the budget performs as projected, they will continue to have available balances by year-end. The Village is monitoring costs and billable rates in the Garage and Commuter Parking Lot Funds to address year-end balance.

FINANCIAL CONDITION OF THE VILLAGE

The Village continues to be in excellent financial condition. This is indicated by:

- Moody's bond rating of AAA
- Continued stability in sales tax revenue
- Stable equalized assessed valuation for property tax purposes
- Debt issuance only for large cost, long-lived projects
- Continued full required funding contribution of pension costs
- Full funding of the Vehicle and Equipment Replacement Fund
- Continued economic development activity and private capital investments

FUTURE YEARS' PROJECTIONS

The Village projects its Operating Funds three years into the future with conservative estimates. The Village continues to experience supply chain issues and inflation, and has adjusted its future year assumptions for general increases of 3% or more for items not guaranteed by contract or other similar surety. In addition, the Village is assuming significant increases in the wholesale cost of water purchased from Highland Park for the next several years and until the associated debt service payments for its new water plant are stabilized. The Village is implementing a 5% user rate increase in the water fund and a 5% increase in user rates for the sewer fund and similar or higher increases are anticipated in the short term based on the rate study analysis that was completed by Baxter & Woodman. A 3.5% increase in the monthly refuse user rate is also being implemented to keep pace with operating costs. The Village's revenue projections are being adjusted this year and in future years to reflect an increase in sales tax related to increase cost of goods. The Village will continue to monitor the implications of the recreational marijuana dispensary in town, which generates revenue of 5% of the gross receipts for the Village. The Village is also pursuing an Administrative Adjudication process which

could begin producing revenue in 2025.

In 2025, a combination of Motor Fuel Tax (MFT) revenue, Federal Grant reimbursements, and Infrastructure Replacement Fund (IRF) revenues will be used to fund capital programs. Capital programs from 2026 through 2029 will also be funded through MFT and IRF revenues. Future year funding gaps will be evaluated each year with potential funding coming from General Fund transfers, grants, bond proceeds or new revenue sources.

PERSONNEL

The budget includes employee promotions for the IT Systems Administrator and reflects a full-year for the Management Analyst position. The personnel changes reflect additional responsibilities and prudent succession planning efforts that will enhance the continuity of service. As employee turnover occurs due to retirements and departures, positions are reevaluated to ensure that the workforce is necessary and that the proper skill sets are acquired as positions are filled.

DEVELOPMENT ACTIVITIES

The Village has experienced a relatively strong and stabilized residential real estate market in recent years. The pandemic has caused homeowners to reconsider their housing preferences, contributing to an uptick in the residential real estate market in the Village. Buyers are increasingly transitioning from urban to suburban living, seeking larger lots with more outdoor space. Additionally, the acceptance of remote work by employers has further fueled this trend. While the work from home trend has spurred residential renovations and construction, it has negatively impacted occupancy rates at the Village's office parks. Office campuses are beginning to undergo redevelopment, with a particular focus on transforming these spaces into residential areas either by removing existing office buildings or building residential properties on undeveloped commercial parcels.

18 acres of the Walgreens campus at 300 Wilmot Road received approval for redevelopment into a residential planned unit development with 42 single-family homes by Pulte Homes. Additionally, Vennpoint Real Estate is proposing to build 144 townhomes at 5 & 8 Parkway North. This proposal is expected to receive final approval in January 2025. Lastly, Celadon Holdings received approval to raise the current office buildings at 1101-1121 Lake Cook Road and redevelop the site into the Deerfield Supportive Living facility with 150-units for low-income seniors.

As the assessment procedure uses three years of market activity, the assessed value of existing property had six years of decline (2009-2014). However, the 2015 EAV ended this trend as it reflected a 7.4% increase. The Village had experienced a relatively stable EAV until 2020 and 2021 when the impact of COVID-19 led to a slight decrease. In 2022, the assessments stabilized and began to rebound. As the Village is a home rule unit, it is not dependent on the level of assessed value to increase property taxes but this situation does affect the school and park districts, which are non-home rule.

Building activity continues with primarily remodeling activity in the residential and commercial sectors. Permit fees continue to remain strong. In the near future, commercial activity is anticipated to focus more on remodeling, and office park redevelopment contributing to a slightly higher rise in overall building permit fees. Recent year residential developments include 10 new apartments in Deerfield Square and new single-family home developments including Elysian Way and Samantha Way. Furthermore, Zion Woods, a 25-unit affordable housing development, is expected to complete their construction this year.

Deerbrook Mall at the intersection of Lake Cook and Waukegan Roads has experienced many new and proposed developments. Three vacant retail stores in the rear of the mall were raised in 2019. Last year, the Village Board approved a new 254-unit residential development named Lake Cook Crossing in the rear of the mall and construction is currently underway. Out lot units have either been renovated or built over the past few years including Panera Bread, City BBQ and Starbucks. While Bed Bath & Beyond closed in 2023 and Art Van Furniture closed in 2024, the space has been occupied by a new 60,000 sq. ft. Floor & Décor store and

30,000 sq. ft. Sky Zone.

Strong local demand has led to many retail and restaurant developments throughout the Village. Construction of a first-of-its-kind small format Walgreens pharmacy store at 95 S. Waukegan Road was completed in 2023 and has proved to be very successful. Additionally, several restaurants have recently opened including Aloha Poke, Brunch Café, Carson's Ribs, Sweetgreen Egg Harbor Café and Shake Shack.

In 2022, the Village began the process of creating two new TIF districts. The Downtown TIF district, established in 2023, includes most of the Village's downtown north of Deerfield Road on the east and west side of Waukegan with Hazel Avenue at the northern border. Revenue generated over the next 23 years will help spur increased development within the district and will help the Village and its partners complete the Northwest Quadrant Master Plan. In 2016, the Village adopted a Master Plan for the northwest quadrant of the Village Center. The Master Plan provides an opportunity to make the Northwest Quadrant an attractive public campus. Some improvements outlined in the Master Plan may take place in the near future, and other improvements may be accomplished 15 to 20 years from now. This Master Plan document will serve as a guide for the Northwest Quadrant that will be implemented over the next 20 years when public institutions and landowners in the Northwest Quadrant make improvements to their properties. The Lake Cook Road TIF district, established in 2024, is roughly 40 acres on the south side of Lake Cook Road and includes the Embassy Suites Hotel and six buildings that were part of the Walgreens corporate campus. In conjunction with the TIF district, the Village created a new zoning classification (C-4 Entertainment and Limited Retail Business District) to spur new development.

The Village is fortunate to have become the headquarters location for a number of large, international pharmaceutical and health related industries including long established firms like Walgreens, Amgen and Baxter (unincorporated). Essendant, Miller Cooper & Co, and Fortune Brands also have corporate headquarters in the Village. Corporations and office parks continue to invest and remodel their existing office buildings or bring forward redevelopment opportunities. This activity continues to provide a foundation for the micro-economy of the immediate area and has helped support local businesses and residential housing.

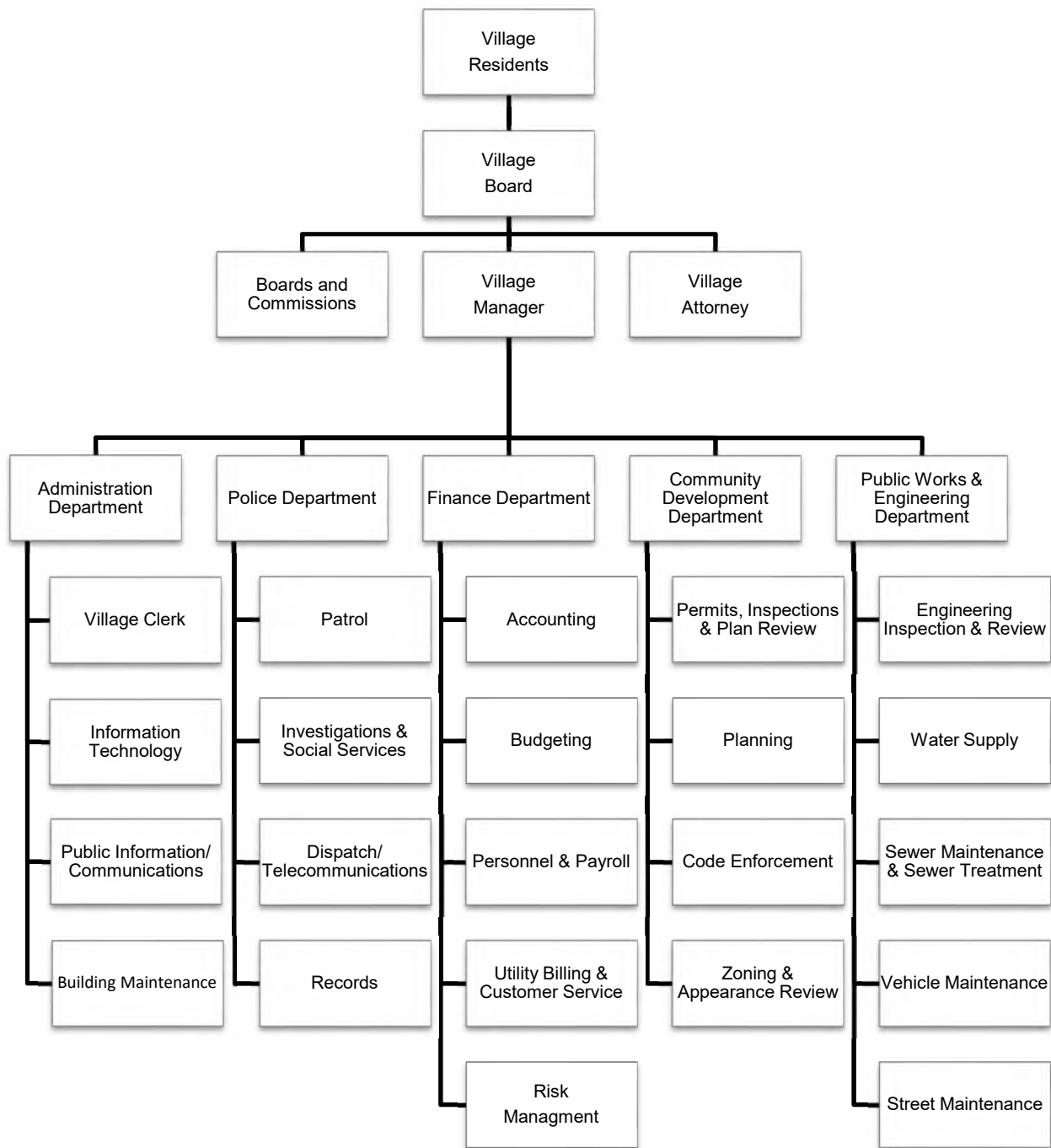
The continued interest in the residential and commercial development of the Village will ensure future strength in the property values of the Village. Staff is continuously reviewing service delivery in all areas to ensure that our high service levels are maintained through this growth.

BUDGET CALENDAR

BUDGET PREPARATION AND LEGISLATIVE ENACTMENT FOR 2025

<u>DATES *</u>	<u>OPERATING TIMETABLE</u>	<u>RESPONSIBILITY CENTER</u>
Jun. 24 – Jul. 31	- Final preparation of department budgets	Department heads, staff
August 1	- All departmental budget requests entered into Munis budget module	Department heads, staff
Aug. 2 – Aug. 31	- Manager reviews budget with department heads; further review when necessary	Village Manager, Finance Director, Department heads
September 6	- Budget to Mayor and Board of Trustees for review	Finance Department
Sept. 9 - Oct. 15	- Review by Mayor and Board of Trustees	Mayor and Board of Trustees
October 1	- Commence budget review meetings	Mayor and Board of Trustees, Finance Director, Department heads
October 1	- Proposed budget placed on file for review by public	Staff
November 4	- Public hearing on proposed 2025 budget	Mayor and Board of Trustees, Staff
November 7	- Publish 2024 Tax Levy hearing notification	Staff
November 18	- Approve 2025 budget and Public hearing on 2024 Tax Levy	Mayor and Board of Trustees
December 2	- Approve 2024 Tax Levy to fund calendar year 2025	Mayor and Board of Trustees
Jan. 1, 2025	- Budget Effective Date	Staff
Jan.-Dec. 2025	- Implement and Administer Budget	Staff
Jan.-Dec. 2025	- Review of Progress toward Goals and Objectives	Staff, Mayor and Board of Trustees
*all 2024 unless noted		

Village of Deerfield, Illinois Organization Chart



Note: Fire Services are provided by the Deerfield-Bannockburn Fire Protection District which is a separate legal entity and taxing district. For more information contact the District at www.deerfieldbannockburnfire.org

Full time Employees

DEPARTMENT	2020	2021	2022	2023	2024	2025
VILLAGE MANAGER	8	8	9	9	11	11
FINANCE	7	7	7	7	7	7
COMMUNITY DEVELOPMENT	8	8	8	8	8	8
PUBLIC WORKS:						
ADMINISTRATION/ENGINEERING	6	6	5	5	6	6
STREETS	7	7	7	7	7	7
UTILITIES MAINTENANCE	13	13	13	13	13	13
SEWAGE TREATMENT PLANT	7	7	7	7	7	7
GARAGE	2	2	2	2	2	2
TOTAL PUBLIC WORKS	35	35	34	34	35	35
POLICE:						
ADMINISTRATION	7	7	7	7	7	6
COMMUNICATIONS	8	8	8	9	9	10
INVESTIGATIONS/YOUTH	7	7	7	7	7	7
PATROL	34	34	34	34	35	35
TOTAL POLICE	56	56	56	57	58	58
TOTAL	114	114	114	115	119	119

Part time Employees - Full time equivalent

DEPARTMENT	2020	2021	2022	2023	2024	2025
VILLAGE MANAGER	0.6	0.2	0.2	0.2	0.2	0.2
FINANCE	0.1	0.1	0.1	0.1	0.1	0.1
COMMUNITY DEVELOPMENT	0.0	0.0	0.0	0.0	0.0	0.0
PUBLIC WORKS:						
ENGINEERING	0.8	0.8	0.8	0.8	0.8	0.8
STREETS	1.5	1.5	1.5	1.5	1.5	1.5
UTILITIES MAINTENANCE	1.7	1.7	1.7	1.7	1.7	1.7
SEWAGE TREATMENT PLANT	0.3	0.3	0.3	0.3	0.3	0.3
TOTAL PUBLIC WORKS	4.3	4.3	4.3	4.3	4.3	4.3
POLICE:						
ADMINISTRATION	0.0	0.0	0.0	0.0	0.0	0.0
COMMUNICATIONS	1.0	1.0	1.0	1.0	1.0	1.0
INVESTIGATIONS/YOUTH	0.0	0.0	0.0	0.0	0.0	0.0
PATROL	1.8	1.8	1.8	1.8	0.0	0.0
TOTAL POLICE	2.8	2.8	2.8	2.8	1.0	1.0
TOTAL - PART TIME - FTE	7.8	7.4	7.4	7.4	5.6	5.6
GRAND TOTAL	121.8	121.4	121.4	122.4	124.6	124.6

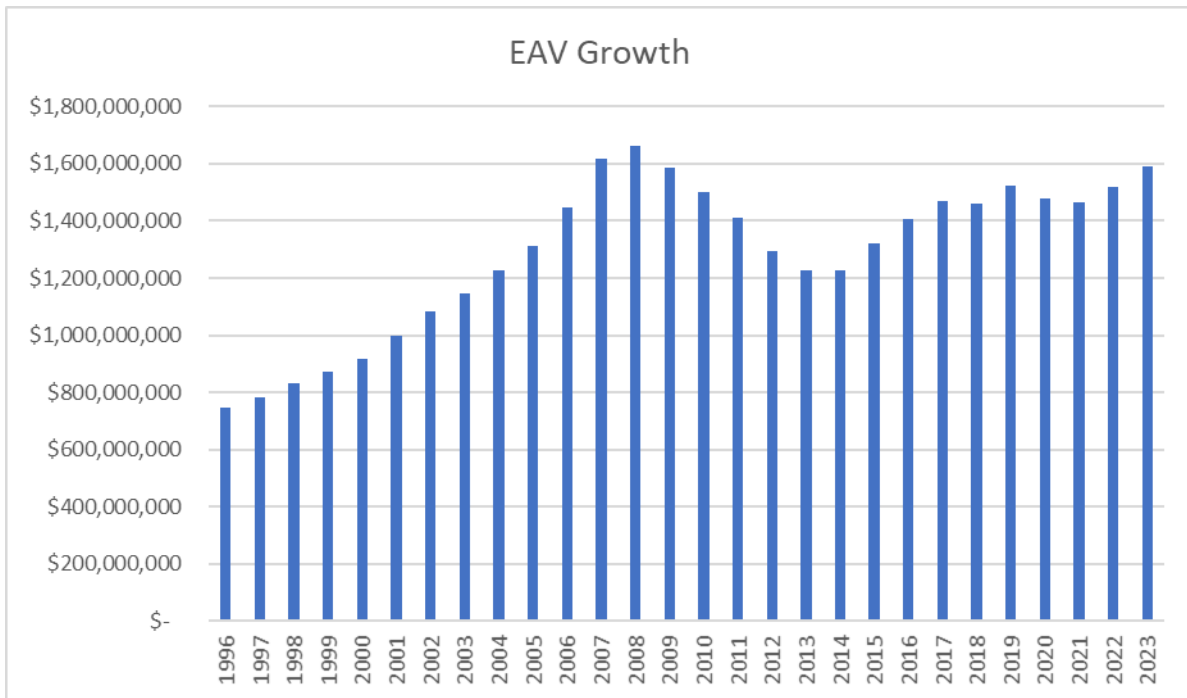
SUPPLEMENTAL INFORMATION

The Village at a Glance

Incorporated in 1903 and located 27 miles north of downtown Chicago, the Village is predominantly a community of single-family homes. The 2020 Census recorded a population of 19,196 and 7,058 housing units within a land area of 7.0 square miles. The Village's population has increased by 10% from 1980, whereas the number of housing units in the Village has grown by 28%, indicating a continuing trend toward smaller household sizes. (Note: a partial special census was performed in 2017 on specific blocks resulting in a recorded population of 18,779).

<u>Year</u>	<u>Population</u>	<u>Housing Units</u>
1980	17,430	5,489
1990	17,327	6,052
2000	18,420	6,518
2010	18,225	6,638
2020	19,196	7,058

Deerfield is recognized as one of the State's wealthiest communities. The Census Bureau estimates that in 2020, Deerfield's median family income of \$153,431 was 2.3 times greater than the statewide median of \$65,886. The Village's \$518,500 Median Home Value in 2020 Census was 166% of the statewide median of \$194,500. Median Home Value is a significant contributing factor to the Village's assessed valuation, and recent trends indicate that the equalized assessed value will increase for tax year 2021. Foreclosure activity has remained low with less than 1% of the housing in this status.



The Commercial Tax Base

In addition to the residential areas of Deerfield, the Village's tax base also includes a number of corporate headquarters facilities and other commercial establishments. The Village's larger office buildings are located primarily along the north-south I-294 Tollway, which is in the western part of the Village, and the east-west Lake Cook Road corridor, a four-lane road near the southern boundary of the Village. Other commercial areas include

Deerfield's downtown business district, which has undergone a major redevelopment, and various retail and service firms along Waukegan Road and Deerfield Road. The following table lists the largest taxpayers in the Village (based on 2018 tax rate information):

Taxpayer	Taxable Assessed Value
Walgreen Co.	\$ 48,404,526
Corporate 500 Properties LLC	\$ 36,516,332
Gateway Fairview Inc.	\$ 34,160,748
Horizon Properties Holding LLC	\$ 24,192,027
TNREF III Parkway JV. LLC	\$ 18,765,280
SRC Arbor LK	\$ 17,240,512
LPF Woodview LLC	\$ 16,731,172
Flanagan Bilton LLC	\$ 14,645,911
AMLI Residential	\$ 13,506,555
Deerfield Retail, LLC	\$ 13,449,794
Total	<u>237,612,857</u>
Percent of EAV	15.10%

*Data Source: Lake & Cook County Clerk's & Assessor's Offices.
2022 Cook County and 2023 Lake County EAV*

The table below lists the Village's ten largest employers in 2023 as determined by Lake County Partners:

<u>Company Name</u>	<u>Primary Description</u>	<u>Number of Employees</u>
Walgreen Co	Pharmacies	5,000
Baxter International Inc.	Physicians & Surgeons Equip & Supls-Mfrs	1,900
Amgen	Pharmaceuticals	635
Essendant Inc.	Office Supplies-Wholesale	600
Deerfield Park District	Parks	500
Student Assistance Commission	Government Offices-State	499
Lundbeck US Inc.	Pharmaceuticals	260
Mercer Human Resources	Consulting	250
Whitehall of Deerfield	Nursing Home	230
ICON	Contract Research Organization	160

The following municipal services and facilities are available in the Village of Deerfield:

Number of Full-Time Employees (FTE)	113
Miles of Streets	76
Miles of Alleys	4

Miles of Sewers	150
Police Protection:	
Number of Stations	1
Numbers of Police Officers (authorized)	41
Library Services:	
Number of Branch Libraries	1
Physical Items	110,948
Virtual Items	1,324,331
Circulation	382,949
Recreation Facilities:	
Number of Parks and Playgrounds	21
Park Area in Acres	206
Golf Course Area in Acres	155
Municipal Water Utility:	
Service Locations	6,190
Average Daily Water Pumped (gals)	1,900,000
Miles of Water Mains	107

Municipal and Other Governmental Services

The Village of Deerfield is governed by a President/Mayor and Board of six Trustees, all of who are elected on an at-large basis. Pursuant to a referendum on April 15, 1975, the Village is a home rule unit under Illinois law. In 1952, the Village adopted an ordinance creating the position of Village Manager. The Manager is responsible for the day-to-day operations of the Village and its employees, of which 41 are sworn police officers. The Village has collective bargaining units among Village employees representing the patrol officers and public works employees. The Village has a complex of governmental buildings including the Village Hall (constructed in 1959), the Police Building addition to the Village Hall (constructed in July 1980, and remodeled in 2002) and the Village Hall addition and remodeling in 2007. The Village's Public Library was constructed in 1971. The Library Board undertook a space needs study towards a plan for improvements to the existing building including modernization of the occupied space to meet accessibility codes. In 2010, an advisory referendum to provide for a \$13 million remodeling of the Library was approved by voters. The Library Improvement project was completed in 2013. In 1988 the Village and the Deerfield Park District (a separate jurisdiction) constructed a \$3,300,000 public works garage. Construction of a \$5.5 million senior center was completed in September 2003.

Deerfield has purchased Lake Michigan water from the City of Highland Park on a contractual basis since 1913. The Village maintains three pumps at the reservoir in Highland Park and has 90 miles of water mains through which approximately 793 million gallons of water flow per year. The Village has a 1 million gallon elevated tank, a 5 million gallon underground reservoir, a 2.2 million gallon underground reservoir, and a 0.85 million gallon reservoir for Parkway North and Horizon. In 2008, the Village entered into a 25-year agreement with Highland Park that supports the reconstruction of its water treatment facility. Pursuant to this agreement, the wholesale cost of water to Deerfield will increase annually in tandem with increases in the retail rate charged by Highland Park to its own residents.

The Village is served by separate sanitary (75 miles) and storm (75 miles) sewers with sanitary treatment provided by the Village owned sewage treatment plant. The Village's treatment plant was expanded in 1978. The plant has a hydraulic design capacity sufficient to serve a population of 30,000. After a comprehensive sewer system study recommended reconstruction of the plant, the Village entered into a contract in FY 10/11 for the replacement of the entire treatment facility. The treatment facility replacement was completed in 2013 and is functioning as designed, including its hydraulic capacity sufficient to serve a population of 30,000.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Deerfield
Illinois**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

BUDGET SUMMARY AND HISTORICAL PERSPECTIVE

Revenue Item	General	Sewer	Water	Refuse	Garage	MFT	Police Pension	Debt Service	Infrastr. Repl.
Taxes:									
Property Tax	4,389,570							4,204,142	
TIF Increment Tax									1,140,000
Home Rule Sales Tax	3,425,000								
Replacement Tax	250,000								
Motor Fuel Tax						800,000			
Sales Tax	5,400,000								
Local Use Tax	600,000								
State Income Tax	3,000,000								
Hotel-Motel Tax	1,725,000								
Food & Beverage Tax									700,000
License & Permits:									
Liquor/Food	60,000								
Other Business License	148,500								
Vehicle	330,000								
Building Permits	2,200,000	7,500	190,000						
Charges:									
Police Services	303,000								
False Alarms	15,000								
Dispatching Services	835,000								
User Charges		3,600,200	6,160,000	627,000					
Rental Income	305,000		70,000						
Franchise Fees - Cable	450,000								
Telecom. Charges	950,000								
Electric Utility Tax	1,100,000								
Interfund Services					480,000				
Engineering Fees	230,000								
Misc Rev:									
Interest Earnings	500,000	40,000	20,000	15,000	500	40,000	1,200,000	90,000	75,000
Grants	110,000							359,239	
Miscellaneous	327,500	5,000	1,500	10,000	10,000			690,700	300,000
Employee Contributions							535,000		
Employer Contributions							1,400,000		
Ordinance Violations	162,500								
Bond Proceeds									
Transfers:									
Transfers In	293,250	1,670,778		1,130,000					1,000,000
TOTAL NEW REVENUE	27,109,320	5,323,478	6,441,500	1,782,000	490,500	840,000	3,135,000	5,344,081	3,215,000
(To)/From Reserve	3,241,969	155,292	236,463	(3,150)	14,200	460,000	858,300	(759,300)	2,385,000
TOTAL RESOURCES	30,351,289	5,478,770	6,677,963	1,778,850	504,700	1,300,000	3,993,300	4,584,781	5,600,000
EXP. CATEGORIES:									
Personnel	17,780,849	2,091,525	1,132,018		334,200				
Other Services	246,025	11,600	3,500		6,300				
Contractual	8,220,049	777,877	654,395	1,609,900	29,400		78,300	1,500	1,065,000
Commodities	788,455	701,950	4,489,750	22,700	128,000				
Capital Outlay	549,122	47,100	288,300		2,700	1,300,000			4,535,000
Debt Service		1,671,778						2,862,503	
Pension Payments							3,915,000		
Transfers Out	2,766,789	176,940	110,000	146,250	4,100			1,720,778	
TOTAL EXPENDITURES	30,351,289	5,478,770	6,677,963	1,778,850	504,700	1,300,000	3,993,300	4,584,781	5,600,000

BUDGET SUMMARY AND HISTORICAL PERSPECTIVE (cont'd)

Parking Lots	Equip. Replace.	Downtown TIF	2025	2024	2024	2023	
			TOTAL BUDGET	PROJECTED	TOTAL BUDGET	ACTUAL	
		150,000	8,593,712	8,422,932	8,422,932	8,443,085	<u>Taxes:</u>
			150,000	150,000	0	0	Property Tax
			4,565,000	4,165,000	4,565,000	4,267,204	TIF Increment Tax
			250,000	250,000	250,000	416,188	Home Rule Sales Tax
			800,000	800,000	800,000	868,944	Replacement Tax
			5,400,000	5,000,000	5,400,000	5,539,098	Motor Fuel Tax
			600,000	725,000	750,000	747,205	Sales Tax
			3,000,000	3,200,000	2,900,000	3,065,974	Local Use Tax
			1,725,000	1,725,000	1,500,000	2,151,803	State Income Tax
			700,000	745,000	600,000	809,391	Hotel-Motel Tax
							Food & Beverage Tax
			60,000	60,000	60,000	70,000	<u>License & Permits:</u>
			148,500	153,500	68,500	38,133	Liquor/Food
			330,000	330,000	330,000	327,680	Other Business License
	180,000		2,577,500	1,327,500	1,327,500	1,056,808	Vehicle
							Building Permits
			303,000	303,000	303,000	326,608	<u>Charges:</u>
			15,000	15,000	15,000	18,300	Police Services
			835,000	835,000	540,000	1,634,883	False Alarms
158,000			10,545,200	9,854,600	10,062,200	10,522,276	Dispatching Services
			375,000	375,000	375,000	401,531	User Charges
			450,000	450,000	450,000	424,240	Rental Income
			950,000	950,000	1,000,000	901,311	Franchise Fees - Cable
			1,100,000	1,100,000	1,100,000	1,007,663	Telecom. Charges
			480,000	465,000	480,000	950,702	Electric Utility Tax
			230,000	60,000	260,000	53,919	Interfund Services
							Engineering Fees
	125,000	2,500	2,108,000	6,322,000	2,025,000	10,306,350	<u>Misc Rev:</u>
			469,239	844,239	704,239	1,769,731	Interest Earnings
	1,000		1,345,700	1,498,700	1,297,700	7,730,718	State/Fed Grants
			535,000	515,000	505,000	517,933	Miscellaneous
			1,400,000	1,346,333	1,100,000	1,174,781	Employee Contributions
			162,500	127,500	154,500	138,761	Employer Contributions
			0	0	0	0	Ordinance Violations
							Bond Proceeds
	905,829		4,999,857	3,890,285	3,836,908	5,488,039	<u>Transfers:</u>
							Transfers In
158,000	1,211,829	152,500	55,203,208	56,005,589	51,182,479	71,169,259	TOTAL NEW REVENUE
60,100	489,258	(52,500)	7,085,632	(133,580)	8,553,459	(16,294,418)	(To)/From Reserve
218,100	1,701,087	100,000	62,288,840	55,872,009	59,735,938	54,874,841	TOTAL RESOURCES
							<u>EXP. CATEGORIES:</u>
44,000		100,000	21,382,592	19,307,626	20,065,850	18,209,765	Personnel
			367,425	180,191	232,731	94,754	Other Services
90,800			12,527,221	10,213,485	11,515,633	10,791,188	Contractual
8,300			6,139,155	5,867,452	5,969,730	7,619,811	Commodities
	1,701,087		8,423,309	8,267,639	9,765,378	7,362,916	Capital Outlay
			4,534,281	4,530,331	4,531,331	3,632,419	Debt Service
			3,915,000	3,615,000	3,715,000	3,464,998	Pension Payments
75,000			4,999,857	3,890,285	3,940,285	3,698,990	Transfers Out
218,100	1,701,087	100,000	62,288,840	55,872,009	59,735,938	54,874,841	TOTAL EXPENDITURES

**VILLAGE OF DEERFIELD
2024
BUDGET SUMMARIES BY FUND**

FUND	1/1/2024 AUDITED BEGINNING FUND BALANCE	PROJECTED NEW REVENUES	PROJECTED EXPENDITURES	12/31/2024 PROJECTED ENDING FUND BALANCE
General	\$28,131,341	\$26,334,490	\$25,888,541	\$28,577,290
Sewer	1,448,403	5,065,028	5,334,433	1,178,998
Water	1,718,884	5,934,000	6,069,575	1,583,309
Garage	5,013	480,500	472,847	12,666
Subtotal "Operational" Funds	31,303,641	37,814,018	37,765,396	31,352,263
MFT	3,637,728	900,000	3,990,000	547,728
Refuse (Solid Waste)	1,070,218	1,738,200	1,777,443	1,030,975
Debt Service	444,324	4,556,131	4,530,331	470,124
2011B Debt Service Sinking Fund Infrastructure	8,167,127	840,000	1,200	9,005,927
Replacement (inc. Bond Proc)	3,975,576	2,390,000	3,040,000	3,325,576
Parking Lots	(165,011)	158,000	205,000	(212,011)
Vehicle & Equipment Replacement	6,637,504	1,346,407	876,639	7,107,272
Downtown TIF	0	151,500	0	151,500
COMBINED VILLAGE FUNDS	\$55,071,107	\$49,894,256	\$52,186,009	\$52,779,354
Police Pension	\$61,009,330	\$6,111,333	\$3,686,000	\$63,434,663

Certain funds are restricted in that available funds may only be used for expenditures allowed with said fund. Figures for proprietary funds represent available cash balances.

**VILLAGE OF DEERFIELD
2025
BUDGET SUMMARIES BY FUND**

FUND	1/1/2025 PROJECTED BEGINNING FUND BALANCE	BUDGET NEW REVENUES	BUDGET EXPENDITURES	12/31/2025 PROJECTED ENDING FUND BALANCE
General	\$28,577,290	\$27,109,320	\$30,351,289	\$25,335,321
Sewer	1,178,998	5,323,478	5,478,770	1,023,706
Water	1,583,309	6,441,500	6,677,963	1,346,846
Garage	12,666	490,500	504,700	(1,534)
Subtotal "Operational" Funds	31,352,263	39,364,798	43,012,722	27,704,339
MFT	547,728	840,000	1,300,000	87,728
Refuse (Solid Waste)	1,030,975	1,782,000	1,778,850	1,034,125
Debt Service	470,124	4,544,081	4,533,281	480,924
2011B Debt Service Sinking Fund Infrastructure	9,005,927	800,000	51,500	9,754,427
Replacement (inc. Bond Proc)	3,325,576	3,215,000	5,600,000	940,576
Parking Lots	(212,011)	158,000	218,100	(272,111)
Vehicle & Equipment Replacement	7,107,272	1,211,829	1,701,087	6,618,014
Downtown TIF	151,500	152,500	100,000	204,000
COMBINED VILLAGE FUNDS	\$52,779,354	\$52,068,208	\$58,295,540	\$46,552,022
Police Pension	\$63,434,663	\$3,135,000	\$3,993,300	\$62,576,363

Certain funds are restricted in that available funds may only be used for expenditures allowed with said fund. Figures for proprietary funds represent available cash balances.

Available balance is based on estimated prior year end totals.

Village of Deerfield - Exhibit A
2024 Property Tax Levy with comparison to 2023

Fund Purpose	2023 Levy Extended	2024 Levy Budget	2024 Abatements (Reduction)	2024 Net Levy	Percent Change (23 → 24)	Dollar Change (23 → 24)
General Fund	\$4,220,740	\$4,389,570	\$0	\$4,389,570	4.00%	\$168,830
Scavenger Fund	0	0	0	0	-	0
Infrastructure	0	0	0	0	-	0
Debt Service Fund	4,202,192	4,563,381	359,239	4,204,142	0.05%	1,950
Total Village Levies	8,422,932	8,952,951	359,239	8,593,711	2.03%	170,779
Library	4,607,500	4,837,875	0	4,837,875	5.00%	230,375
Library Debt Service	689,700	690,700	0	690,700	0.14%	1,000
Total	13,720,132	14,481,526	359,239	14,122,286	2.93%	402,154

9/6/2024

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BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END 2022	YR.END 2023	BUDGET 2024	EST.YR.END 2024	BUDGET 2025	% CHG BUDG 24->25
GENERAL FUND (10)						
<i>Taxes-----</i>						
-Corporate Property Tax	3,992,211	4,169,342	4,220,740	4,220,740	4,389,570	4.00%
-Sales Tax	6,390,184	5,539,098	5,400,000	5,000,000	5,400,000	0.00%
-Home Rule Sales Tax	3,964,695	3,200,403	3,425,000	3,125,000	3,425,000	0.00%
-Hotel/Motel Tax	1,837,893	2,151,803	1,500,000	1,725,000	1,725,000	15.00%
-State Income Tax	3,127,937	3,065,974	2,900,000	3,200,000	3,000,000	3.45%
-State Use Tax	777,978	747,205	750,000	725,000	600,000	-20.00%
-Personal Property Replacement Tax	500,261	416,188	250,000	250,000	250,000	0.00%
-Telecommunications Tax	932,501	901,311	1,000,000	950,000	950,000	-5.00%
-Electric Utility Tax	1,066,336	1,007,663	1,100,000	1,100,000	1,100,000	0.00%
<i>Fines-----</i>						
-Court/Local Ordinance	139,405	138,761	154,500	127,500	162,500	5.18%
<i>License Fees-----</i>						
-Business	66,961	37,008	45,500	50,500	45,500	0.00%
-Liquor	53,550	70,000	60,000	60,000	60,000	0.00%
-Vehicle	333,513	327,680	330,000	330,000	330,000	0.00%
-Other	1,475	1,125	3,000	3,000	3,000	0.00%
<i>Permit Fees-----</i>						
-Building	1,022,558	1,006,132	1,100,000	1,100,000	2,200,000	100.00%
-Other	21,350	26,000	20,000	100,000	100,000	400.00%
<i>Inspection Fees-----</i>						
-Engineering	0	53,919	260,000	60,000	230,000	-11.54%
<i>Other-----</i>						
-Dispatching Services	716,632	1,634,883	540,000	835,000	835,000	54.63%
-Interest Earned (net)	111,860	1,565,296	500,000	1,250,000	500,000	0.00%
-Special Police Services	318,120	326,608	303,000	303,000	303,000	0.00%
-Activity Donations	15,992	32,021	35,000	35,000	35,000	0.00%
-Grants	126,556	139,466	345,000	360,000	110,000	-68.12%
-Transfers In	196,962	206,156	293,250	243,250	293,250	0.00%
-Cable Franchise Fees	441,364	424,240	450,000	450,000	450,000	0.00%
-Auction Proceeds	680	726	7,500	2,500	7,500	0.00%
-Rental Income	198,162	314,488	305,000	305,000	305,000	0.00%
-False Alarm Fees	16,550	18,300	15,000	15,000	15,000	0.00%
-Miscellaneous	459,819	317,230	239,000	409,000	285,000	19.25%
TOTAL NEW REVENUE	26,831,505	27,839,026	25,551,490	26,334,490	27,109,320	6.10%
Adjustment (To)						
From Fund Balance	(1,875,779)	(2,931,482)	2,608,858	(445,949)	3,241,969	24.27%
TOTAL EXPENDITURES	24,955,726	24,907,544	28,160,348	25,888,541	30,351,289	7.78%
WATER FUND (50)						
-Water Sales	5,407,874	5,731,520	5,832,000	5,725,000	6,120,000	4.94%
-Interest Earned	50,862	76,674	10,000	55,000	20,000	100.00%
-Miscellaneous/Contributions	742,479	4,898,182	151,500	154,000	301,500	99.01%
TOTAL NEW REVENUE	6,201,215	10,706,376	5,993,500	5,934,000	6,441,500	7.47%
Adjustment (To)						
From Retained Earnings	(526,890)	(4,319,331)	113,895	135,575	236,463	107.61%
TOTAL OPERATING EXPENSES	5,674,325	6,387,045	6,107,395	6,069,575	6,677,963	9.34%

BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END 2022	YR.END 2023	BUDGET 2024	EST.YR.END 2024	BUDGET 2025	% CHG BUDG 24->25
SEWER FUND (54)						
-Sewer Use Fees	3,220,927	3,471,882	3,406,700	3,300,000	3,569,700	4.78%
-Interest Earned	1,443	65,208	20,000	60,000	40,000	100.00%
-Miscellaneous/Transfers/Contributor	2,596,203	3,213,140	1,712,928	1,705,028	1,713,778	0.05%
TOTAL NEW REVENUE	5,818,573	6,750,230	5,139,628	5,065,028	5,323,478	3.58%
Adjustment (To)						
From Retained Earnings	(873,589)	(1,418,585)	139,753	269,405	155,292	11.12%
TOTAL OPERATING EXPENSES	4,944,984	5,331,645	5,279,381	5,334,433	5,478,770	3.78%
MOTOR FUEL TAX FUND (14)						
-Intergov. Transfer In	1,174,486	868,944	800,000	800,000	800,000	0.00%
-Interest Inc./Misc.	4,699	160,369	40,000	100,000	40,000	0.00%
TOTAL NEW REVENUE	1,179,185	1,029,313	840,000	900,000	840,000	0.00%
Adjustment (To)						
From Fund Balance	(1,179,185)	(1,029,313)	3,150,000	3,090,000	460,000	-85.40%
TOTAL EXPENDITURES	0	0	3,990,000	3,990,000	1,300,000	-67.42%
GARAGE FUND (70)						
-Charges for Service	447,805	441,005	480,000	465,000	480,000	0.00%
-Interest Earned/Misc.	13,193	16,632	10,000	15,500	10,500	5.00%
TOTAL NEW REVENUE	460,998	457,637	490,000	480,500	490,500	0.10%
Adjustment (To)						
From Fund Balance	(26,890)	(22,843)	(1,000)	(7,653)	14,200	-1520.00%
TOTAL EXPENDITURES	434,108	434,794	489,000	472,847	504,700	3.21%
POLICE PENSION FUND (80)						
-Employer Contribution	1,100,000	1,174,781	1,100,000	1,346,333	1,400,000	27.27%
-Employee Contribution	521,477	517,933	505,000	515,000	535,000	5.94%
-Invest. Income/Misc.	(8,588,554)	7,338,067	1,200,000	4,250,000	1,200,000	0.00%
TOTAL NEW REVENUE	(6,967,077)	9,030,781	2,805,000	6,111,333	3,135,000	11.76%
Adjustment (To)						
From Fund Balance	10,383,556	(5,459,395)	987,700	(2,425,333)	858,300	-13.10%
TOTAL EXPENDITURES	3,416,479	3,571,386	3,792,700	3,686,000	3,993,300	5.29%
DEBT SERVICE FUND (35)						
-Property Taxes	3,526,810	3,548,743	3,477,192	3,477,192	3,479,142	0.06%
-Interest Earned/Misc./QECB Credit	1,052,898	1,117,389	1,063,939	1,078,939	1,064,939	0.09%
TOTAL NEW REVENUE	4,579,708	4,666,132	4,541,131	4,556,131	4,544,081	0.06%
Adjustment (To)						
From Fund Balance	(103,403)	(165,976)	(10,800)	(25,800)	(10,800)	0.00%
TOTAL EXPENDITURES	4,476,305	4,500,156	4,530,331	4,530,331	4,533,281	0.07%
2011B DEBT SERVICE SINKING FUND (36)						
-Property Taxes	725,000	725,000	725,000	725,000	725,000	0.00%
-Interest Earned	(897,153)	386,817	75,000	115,000	75,000	0.00%
TOTAL NEW REVENUE	(172,153)	1,111,817	800,000	840,000	800,000	0.00%
Adjustment (To)						
From Fund Balance	173,115	(1,110,808)	(748,500)	(838,800)	(748,500)	0.00%
TOTAL EXPENDITURES	962	1,009	51,500	1,200	51,500	0.00%

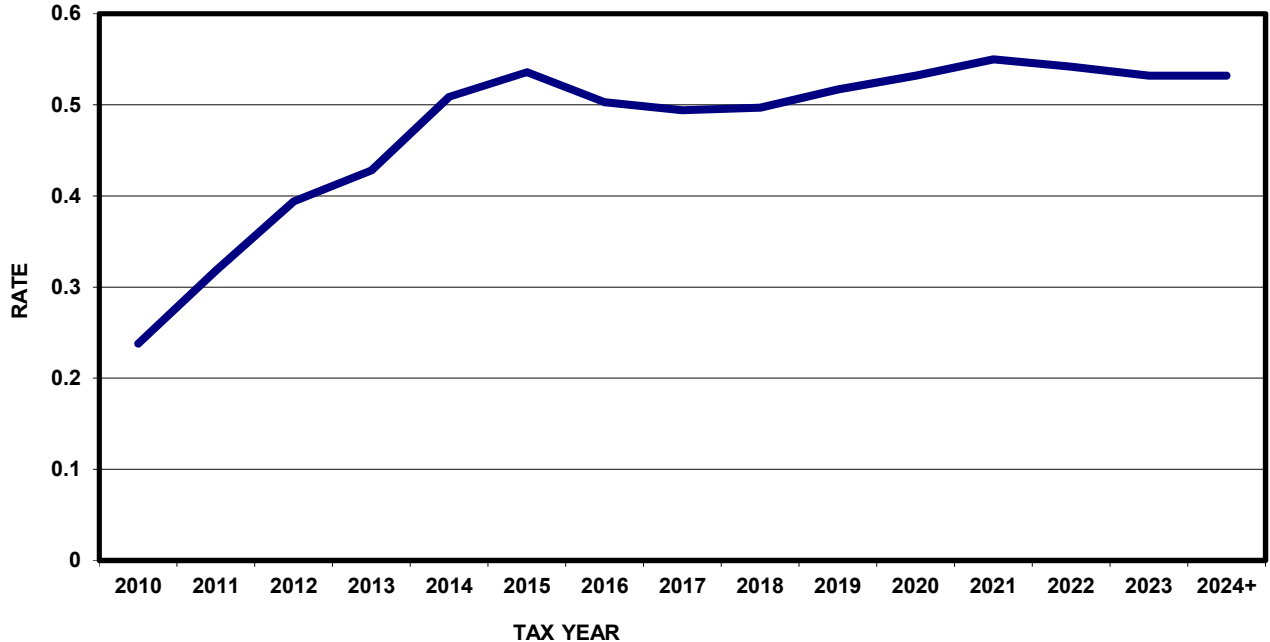
BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END 2022	YR.END 2023	BUDGET 2024	EST.YR.END 2024	BUDGET 2025	% CHG BUDG 24->25
INFRASTRUCTURE REPLACEMENT (22) including bond proceeds						
-Transfers in	0	0	0	0	1,000,000	N/A
-Home Rule Sales Tax	1,321,565	1,066,801	1,140,000	1,040,000	1,140,000	0.00%
-Food & Beverage Tax	718,491	809,391	600,000	745,000	700,000	16.67%
-Infrastructure Maintenance Fee	265,035	312,568	300,000	300,000	300,000	0.00%
-Other (Grants/Bond Proc.)	1,353,559	1,268,717	0	125,000	0	N/A
-Interest Earned	82,245	312,139	75,000	180,000	75,000	0.00%
TOTAL NEW REVENUE	3,740,895	3,769,616	2,115,000	2,390,000	3,215,000	52.01%
Adjustment (To)						
From Fund Balance	911,820	3,685,008	1,380,000	650,000	2,385,000	72.83%
TOTAL EXPENDITURES	4,652,715	7,454,624	3,495,000	3,040,000	5,600,000	60.23%
VEHICLE & EQUIPMENT REPLACEMENT FUND (21)						
-Interfund Transfer	893,890	950,702	962,030	1,065,407	1,085,829	12.87%
-Interest/Misc.	67,416	462,542	75,000	281,000	126,000	68.00%
TOTAL NEW REVENUE	961,306	1,413,244	1,037,030	1,346,407	1,211,829	16.86%
Adjustment (To)						
From Fund Balance	(508,323)	(875,585)	1,452,810	(469,768)	489,258	-66.32%
TOTAL EXPENDITURES	452,983	537,659	2,489,840	876,639	1,701,087	-31.68%
DOWNTOWN TIF #3 (25)						
-Tax Increment	0	0	0	150,000	150,000	N/A
-Interest/Misc.	0	0	0	1,500	2,500	N/A
TOTAL NEW REVENUE	0	0	0	151,500	152,500	N/A
Adjustment (To)						
From Fund Balance	0	0	0	(151,500)	(52,500)	N/A
TOTAL EXPENDITURES	0	0	0	0	100,000	N/A
SOLID WASTE SYSTEM (58)						
-User Fees	583,127	600,525	606,500	606,500	627,000	3.38%
-Property Taxes	0	0	0	0	0	N/A
-Interfund Transfer	1,019,130	1,054,800	1,091,700	1,091,700	1,130,000	3.51%
-Miscellaneous	3,388	4,253	10,000	10,000	10,000	0.00%
-Interest	563	33,929	15,000	30,000	15,000	0.00%
TOTAL NEW REVENUE	1,606,208	1,693,507	1,723,200	1,738,200	1,782,000	3.41%
Adjustment (To)						
From Fund Balance	(98,226)	(163,343)	57,143	39,243	(3,150)	-105.51%
TOTAL OPERATING EXPENSES	1,507,982	1,530,164	1,780,343	1,777,443	1,778,850	-0.08%

BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END 2022	YR.END 2023	BUDGET 2024	EST.YR.END 2024	BUDGET 2025	% CHG BUDG 24->25
COMM. STATION PARKING (60)						
-User Fees	88,599	156,549	146,500	158,000	158,000	7.85%
-Misc. Revenue	0	0	0	0	0	N/A
-Interest	0	0	0	0	0	N/A
TOTAL NEW REVENUE	88,599	156,549	146,500	158,000	158,000	7.85%
Adjustment (To)						
From Fund Balances	111,282	62,276	71,600	47,000	60,100	-16.06%
TOTAL EXPENDITURES	199,881	218,825	218,100	205,000	218,100	0.00%
TOTAL NEW REVENUES	44,328,962	68,624,228	51,182,479	56,005,589	55,203,208	7.86%
Adjustment (To)						
From Fund Balance	6,387,488	(13,749,377)	9,201,459	(133,580)	7,085,632	-22.99%
TOTAL EXPENDITURES	50,716,450	54,874,851	60,383,938	55,872,009	62,288,840	3.15%

VILLAGE PROPERTY TAX RATE - \$\$/100 OF EQUALIZED ASSESSED VALUATION



REVENUES & OTHER FINANCING SOURCES BY FUND TYPE							
	GENERAL	WATER	SEWER	REFUSE	OTHER SPECIAL REVENUE	CAPITAL PROJECTS	FIDUCIARY
REVENUES							
TAXES							
REAL ESTATE	X				X		
STATE SHARED	X					X	
SALES TAX	X					X	
HOTEL	X						
TELECOMM	X				X		
NON TAX REVENUES							
LICENSES & PERMITS	X	X	X				
FINES & FORFEITS	X	X	X	X			
INTEREST, RENTS	X	X	X	X	X	X	X
INTERGOVERN. TRANSFER	X	X	X	X	X	X	X
CHARGES FOR SERVICES	X	X	X	X			
OTHER FINANCING SOURCES	X	X	X	X	X	X	X

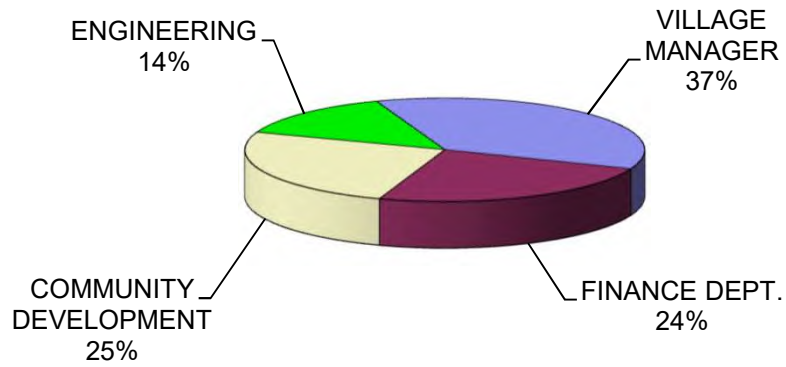
EXPENDITURES & OTHER FINANCING USES BY FUND TYPE							
	GENERAL	WATER	SEWER	REFUSE	OTHER SPECIAL REVENUE	CAPITAL PROJECTS	FIDUCIARY
GENERAL GOVERNMENT							
ADMINISTRATION	X						
FINANCE	X						
COMMUNITY DEVELOPMENT	X						
ENGINEERING	X						
PUBLIC SAFETY/POLICE	X				X		X
PUBLIC WORKS							
STREET	X				X	X	
WATER	X	X				X	
SEWER	X		X			X	
GARAGE					X		
REFUSE				X			
DEBT SERVICE	X	X					
OTHER FINANCING USES	X	X	X	X	X	X	X

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BUDGET REQUEST - 2025
ADMIN. SUMMARY (FINANCE, VILLAGE MANAGER, COMM. DEVELOP., ENGINEERING)

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	4,342,985	4,980,757	4,655,285	5,465,002	9.72%	17.39%
TRAINING & DEVELOPMENT	16,830	47,050	40,250	53,050	12.75%	31.80%
CONTRACTUAL SERVICES	4,669,078	5,979,850	4,685,617	5,978,576	-0.02%	27.59%
COMMODITIES	37,338	46,000	42,400	47,000	2.17%	10.85%
UTILITIES	47,008	53,700	58,450	57,800	7.64%	-1.11%
CAPITAL OUTLAY	9,011	31,200	30,900	91,700	193.91%	196.76%
CAPITAL IMPROVEMENTS	28,897	45,600	45,600	45,600	0.00%	0.00%
TRANSFERS OUT	1,140,593	1,193,395	1,193,395	2,239,560	87.66%	87.66%
TOTAL	10,291,740	12,377,552	10,751,897	13,978,288	12.93%	30.01%

ADMINISTRATIVE FUNCTIONS*



*chart does not include transfers out or economic development payments

FINANCE DEPARTMENT

The Village's Finance Department provides all accounting services, performs investment and cash management activities and coordinates capital financing, purchasing, budget preparation and control, payroll processing, risk management including medical insurance, police pension processing and accounting, as well as annual audit preparation and compliance. As required by statute, the Director of Finance, as Treasurer, provides regular reports on the fiscal condition of the Village to the Mayor and Board of Trustees. The Department is also responsible overall for human resources, risk management and labor management.

The Finance Department is staffed by the Director of Finance, the Senior Accountant, the Assistant Director of Administrative Services, a principal accounting clerk, a payroll & benefits specialist, a finance generalist and a cashier-receptionist.

The Director of Finance/Treasurer coordinates all of the financial affairs of the Village, establishes and maintains necessary controls and supervises the employees and activities of the Finance Department.

The Departmental Objectives for 2025 are as follows:

- Review finance department processes and implement new processes as necessary.
- Evaluate consequences of Illinois Grocery Tax repeal.
- Evaluate medical insurance offerings including Health Savings Accounts.
- Complete the annual Budget and Comprehensive Annual Financial Report and apply for the respective GFOA awards in each of these categories (annually).
- Monitor Police Pension actuarial assumptions and potential disability hearings.

Accomplishments 2024 fiscal year (*denotes 2024 Departmental Objective):

- Maintained the Village's Aaa bond rating.*
- Completed the 2024 annual budget document, applied for and received the GFOA Distinguished Budget Presentation Award for the thirty-fifth consecutive application. *
- Completed the 2023 comprehensive annual financial report, applied for and received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the forty-first consecutive year.*
- Implemented GASB statement 96.*
- Implemented E-billing solution for utility billing.*
- Adjusted Police Pension actuarial assumptions to benefit long-term position of the Village and Pension Fund.

Work Statistics 2020 2021 2022 2023 2024

Village Bond Rating	Aaa	Aaa	Aaa	Aaa	Aaa
Outstanding debt per capita	\$3,061	\$3,052	\$2,667	\$2,561	\$2,449
	Increase due to new debt for the Wastewater Treatment Plant and various other infrastructure projects.				
Water, Sewer and Garbage Bills Issued	27,474	27,193	27,709	27,747	27,795
Checks Processed	3,493	3,505	3,592	3,749	3,523
Vehicle Licenses Sold	11,474	11,232	11,436	11,423	11,171
Investment Transactions	171	161	106	37	63
	Decrease due to transfer of Pension Fund assets to consolidated investment fund.				
Certificate of Achievement for Excellence in Financial Reporting	37 years	38 years	39 years	40 years	41 years
Distinguished Budget Presentation Award	31 years	32 years	33 years	34 years	35 years

**BUDGET REQUEST - 2025
FINANCE DEPARTMENT**

101111-

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	1,053,772	1,186,900	1,094,000	1,265,500	6.62%	15.68%
TRAINING & DEVELOPMENT	3,488	14,300	11,500	16,300	13.99%	41.74%
CONTRACTUAL SERVICES	2,924,948	4,136,860	3,006,910	4,057,718	-1.91%	34.95%
COMMODITIES	4,439	10,500	7,500	10,500	0.00%	40.00%
UTILITIES	25,100	24,200	28,950	28,800	19.01%	-0.52%
CAPITAL OUTLAY	0	2,000	500	16,750	737.50%	3250.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	1,057,800	1,094,700	1,094,700	2,138,000	95.30%	95.30%
DEPARTMENT TOTAL	5,069,547	6,469,460	5,244,060	7,533,568	16.45%	43.66%

* Finance Department contractual services include economic incentive agreements with multiple local businesses.

MAYOR AND BOARD OF TRUSTEES

The legislative branch of the Village is responsible for interpreting the wishes of the community and determining the policies under which the Village operates. The residents of Deerfield elect the Mayor and six Trustees to four-year overlapping terms for which they receive no compensation.

BOARDS, COMMISSIONS, AND COUNCILS

There are seventeen independent commissions, councils, and boards authorized by the Mayor and Trustees or required by State law that are appointed to advise and assist the Board of Trustees in its policy decisions. These councils also conduct hearings that pertain to their function. All positions on these boards are non-salaried.

1. Board of Local Improvements - Consists of the Mayor and the Board of Trustees (seven members). Approves recommendations by staff regarding actions deemed necessary to improve the Village by special assessment, special taxation or otherwise. The Village Clerk is secretary to the Board.
2. Plan Commission - Consists of seven members serving three-year overlapping terms. Members are appointed by the Mayor with the advice and consent of the Board of Trustees, and the chairman is designated for a one-year term in the same manner. The Plan Commission is responsible to the Board of Trustees for holding public hearings and making recommendations regarding the Comprehensive Plan, sub-division, and zoning (land use, ratio of building to land area, and building height).
3. Board of Zoning Appeals - Consists of seven members who serve five-year overlapping terms. Appointed by the Mayor with the advice and consent of the Board of Trustees. Responsible to the Board of Trustees to hear and make recommendations on applications for variations and modifications to the provisions of the zoning ordinance, and to hear and rule on appeals from orders or decisions made by the administrative officer enforcing the zoning ordinance.
4. Board of Police Commissioners - Consists of three members, each serving three-year overlapping terms. Appointed by the Mayor with the advice and consent of the Board of Trustees. Responsible for all appointments, promotions, and dismissals involving sworn officers and conducts entrance and promotional examinations.
5. Police Pension Board – Consists of five members who serve two-year terms, including two civilians appointed by the Mayor, two members elected from the police force, and one member elected from the beneficiaries of the pension fund. Determines eligibility of applicants, distributes funds, manages, invests and controls the police pension fund.
6. Board of Building Appeals - Consists of seven members who serve five-year overlapping terms appointed by the Mayor with the advice and consent of the Board of Trustees. The members are responsible to the Board of Trustees to hear appeals on decisions made by the Building Commissioner enforcing the building ordinances and to recommend action to the Board of Trustees regarding such appeals. The Board holds hearings and makes recommendations to the Board of Trustees regarding changes in the building codes.
7. Community Relations Commission - Consists of nine members appointed by the Mayor with the advice and consent of the Board of Trustees to three-year overlapping terms. Studies and recommends means of developing better relationships among all residents in

all community activities. Identifies and evaluates the social, recreational and developmental needs of Village youth and how they might participate in all aspects of community life. Initiates and conducts educational and informational programs to promote diversity and inclusiveness. Awards Village assistance to senior residents in accordance with established eligibility criteria.

8. Volunteer Engagement Commission - Consists of five members appointed by the Mayor with the advice and consent of the Board of Trustees for three-year overlapping terms. Reviews possible appointees to the Village boards, commissions, and councils and makes recommendations to the Mayor and Board of Trustees.
9. Emergency Services and Disaster Agency - Consists of a director and such additional members as the director selects. Responsible for the administration, training and operation of the Agency.
10. Sustainability Commission - Consists of nine members appointed by the Mayor with the advice and consent of the Board of Trustees for three-year overlapping terms. Its responsibilities include advising the Board and initiating matters related to sustainability in Village operations and in the community as a whole.
11. Cable and Telecommunications Commission - Consists of nine members, appointed by the Mayor with the advice and consent of the Board of Trustees, for three-year overlapping terms. Regulates the use of the Village's right-of-way by telecommunications service providers. Administers the Village's Public Access TV System, including operating the Deerfield InfoChannel. Resolves customer service complaints from residents.
12. Cemetery Commission - Consists of five members appointed by the Mayor with the advice and consent of the Board of Trustees for indefinite terms. Arrange for the care and maintenance of the Deerfield Cemetery.
13. Appearance Review Commission - Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees for three-year terms. Responsible for reviewing exterior design of new and remodeled buildings in the C-1 Village Center and in C-2 Outlying Commercial Districts.
14. Stormwater Management Committee - Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees for indefinite terms. Responsible for making recommendations to the Mayor and Board of Trustees regarding improvements to the storm and sanitary sewer systems.
15. Fine Arts Commission - Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees for three-year overlapping terms. Responsible for promoting and encouraging an artistic and cultural environment within the Village.
16. Family Days Commission - Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees for three-year overlapping terms. Responsible for planning and executing the Village's annual Family Days celebration over Independence Day.

VILLAGE CLERK

The Village Clerk is responsible for the maintenance of the official records of the Village as required by statute and by the Mayor and Board of Trustees. The Clerk acts as custodian of the Village seal which is required on many documents, publishes legal notices, oversees Village election responsibilities and performs other duties as stated in statute or ordinance. Appointed by the Mayor and Board of Trustees, the Village Manager serves as the Village Clerk.

VILLAGE MANAGER'S OFFICE

Personnel in the Village Manager's Office serve to join the legislative branch of the Village to its operating departments. As provided by ordinance, the Village Manager advises the Mayor and Board of Trustees on policy decisions and acts as Chief Administrative Officer, supervising the activities of all department heads and directing the day-to-day operations of the Village. The Village Manager is also appointed Village Clerk by the Mayor and Board of Trustees.

The Village Manager's Office is staffed by the Village Manager/Clerk, Deputy Village Manager, Assistant Village Manager, Communications Coordinator and Deputy Village Clerk. The Information Technology Division consists of the IT Director, Senior IT Systems Specialist and IT Systems Technician, and is overseen by the Village Manager's Office. Most activities of the various boards and commissions are included in the Village Manager's budget.

The Village Manager's Department will complete the following projects during the 2025 fiscal year:

1. Monitor internal operations of all departments to ensure appropriate levels of labor and resources.
2. Assess effectiveness of Village communication tools, including the newly redesigned D-Tales print newsletter and website, weekly e-blast newsletter and continued evaluation of social media platforms.
3. Continue to oversee residential and commercial solid waste collection franchises including the continued emphasis on the utilization of the organic material carts for over 6,000 households and 230 businesses. The current residential contract with LRS expires in 2026. Therefore, staff will work with Swalco to begin the RFP process in Q3.
4. Continue to advance awareness and monitor sustainable benefit of the Community Solar initiative for residents and small commercial customers.
5. Implement a residential recycling program, Recycle Coach, that provides residents with local information regarding refuse, recycling and composting.
6. Advance the goals of the Greenhouse Gas Working Group's goals as outlined in the Climate Action Report by installing three public-facing electric vehicle chargers.
7. Continue managing the Electricity Aggregation 2.0 Program, which provides 100% renewable energy to approximately 3,000 households and small businesses, generating an estimated \$40,000 in civic contributions to support the Sustainability Fund.
8. Support the rollout of the new Cartegraph (OpenGov) asset management and work order software.
9. Analyze possible benefits of developing a 'Community-Driven, Community-Solar' program to provide broad community benefit and develop a sustainable 'green' revenue stream.
10. Improve and expand business continuity and disaster recovery systems with plans including documentation and automated testing.
11. Prioritize security awareness training and penetration testing to ensure users maintain a defensive posture to thwart cyber security threats.
12. Continue to transition paper forms and applications such as Raffle and Liquor Licenses and Solicitor permits into OpenGov.
13. Pursue action items identified in the Northwest Quadrant Master Plan including evaluation of potential downtown parking lot revenue streams and pedestrian safety improvements as well as on-going communications with quadrant stakeholders.
14. Support efforts, goals and objectives of Sustainability Commission, Cemetery Commission Cable and Telecommunications Commission, Family Days Commission, Community Relations Commission, Fine Arts Commission and Greenhouse Gas Reduction Working Group.

15. Manage community special events such as Farmers Market, Food Truck Wednesday, Family Days, Deerfield Art Festival, Harvest Fest, Winter Celebration and Downtown Lighting Ceremony.
16. Continue to work with the Cemetery Commission to update the cemetery landscaping plan.
17. Further evaluate cost-benefit of robotic process automation, specifically for invoice entry and advance interdepartmental deployment.
18. Hold the required Joint Review Board (JRB) meetings and Public Hearings for proposed TIF District #4 (generally located at the former Walgreens campus on the south side of Lake Cook Road).
19. Continue to provide support for emergency water connection with Northbrook including finalizing Memorandum of Understanding (MOU) and agreements in close collaboration with the department of Public Works and Engineering.
20. Orient and onboard newly elected officials following the April 1, 2025 Consolidated Election

Accomplishments During 2024

1. Served as primary liaison to the Greenhouse Gas Ad Hoc Working Group, established a 2021 GHG emissions baseline and advanced efforts to reduce the Village's carbon footprint by 45% by 2030 and to become carbon neutral by 2050.
2. Promoted the Hefty ReNew, a recycling program that provides means to dispose of hard-to-recycle items and divert waste from landfills.
3. Facilitated the annexation of railroad right-of-way south of Lake Cook Road Metra station for the Lake Cook Crossing apartment complex.
4. Assisted with the return of the two-day Fine Arts Festival in conjunction with the Fine Arts Commission.
5. Awarded a SolSmart Gold Designation by the U.S. Department of Energy in recognition for streamlining and limiting barriers to solar panel permitting and installation.
6. Transitioned 11 special event processes, including applications for food vendors, market vendors, sponsorships and civic organizations, from a paper-based system to an online platform.
7. Planned and managed community special events including Farmer's Market, Food Truck Wednesdays, Harvest Fest, Downtown Tree Lighting as well as Winter Celebration and Market.
8. Organized efforts related to economic development, local business promotion and community enhancement activities, including the production of promotional videos, continued business visit/retention program in partnership with the Chamber and hosted developer meetings.
9. Supported efforts to establish TIF District #3 to promote the economic vitality of the Village Center. This included a strategic property acquisition of the single-family residence at 839 Todd Court.
10. Researched, developed and drafted the Redevelopment Plan and the Eligibility Study for proposed TIF District #4 (generally located at the former Walgreens campus on the south side of Lake Cook Road) to support the new C-4 Zoning District.
11. Staff worked to implement in-house Administrative Adjudication Hearings. This included coordinating with Village Counsel to update the Municipal Code and rolling out new Tyler Technologies court software. Two hearings were held in 2024 with monthly hearings scheduled in 2025.

12. Facilitated the Public Works Department's water SCADA system upgrades, including building the SCADA servers environment and base systems, providing and reconfiguring network connectivity, providing secure authentication mechanism and alerting/alarms functionality and advising the water division on the technical aspects of the project.
13. Provided electronic packets for all weekly distributions to the Mayor and Board of Trustees and posted full agenda packets on the Village's website.
14. Served on the Board of Directors of the Solid Waste Agency of Lake County, Community the Anti-Drug, Northeastern Illinois Public Safety Training Academy, DBR Chamber of Commerce, Lake County Transportation Alliance and Lake County Convention and Visitors Bureau. Also, served as a member of the West Deerfield Township Dementia Friendly Committee.
15. Continued promotion of various social media platforms including Facebook, X, Instagram, LinkedIn and Nextdoor to enhance Village communication methods.
16. Provided guidance and consultation on several key redevelopment projects.
17. Used ground penetrating radar to survey three plots in the historic Deerfield Cemetery to locate previously unmarked graves.
18. Continued rotating the public art program including the display of two downtown murals in partnership with Deerfield High School.
19. Pursued efforts related to the Northwest Quadrant Master Plan including various stakeholder meetings.
20. Facilitated the review and release of Closed Session meeting minutes.
21. Oversaw the local election filing process for the April 1, 2025 Consolidated Election.
22. Worked with various councils of government to petition the state to continue disbursing local government revenues and successfully advocated for state-wide capital infrastructure bill.
23. Developed Crisis Communications Plan with consultant Jasculca Terman.
24. The IT Division Processed 3,437 work orders between January 1, 2024, and December 19, 2024.

Work Statistics

2020

2021

2022

2023

2024

Ordinances Passed	31	50	46	39	46
Resolutions Passed	30	55	87	61	96
Village Board Meetings	24	24	24	24	24
D-Tales Published	6	6	6	6	6
FOIA Requests (Admin)	53	46	72	-	61
Liquor Licenses Issued	30	28	36	37	
Distributions to Mayor and Board	52	52	52	52	52
Cable and Telecommunications Commission Meetings	-	-	3	-	-
Community Development Group Meetings	153	75	52	52	52
Deerfield Area Agency Calls	40	24	-	-	-
Fine Arts Commission Meetings	2	4	3	2	2
Sustainability Commission Meetings	2	8	3	8	7
Community Relations Commission Meetings	1	10	11	8	10
Greenhouse Gas Ad Hoc Working Group	-	4	8	3	10
Press Releases	4	7	6	6	4
E-blasts	67	68	59	63	61
Raffle Licenses	2	1	1	1	3
Solicitation Permits	-	25	7	62	61
Commercial Filming Permits	1	2	2	2	2
Social Media Reports	51	52	52	52	52

BUDGET REQUEST - 2025

VILLAGE

MANAGER/ADMINISTRATION

101210-

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	1,458,208	1,770,087	1,616,570	1,947,352	10.01%	20.46%
TRAINING & DEVELOPMENT	8,625	19,800	19,500	22,800	15.15%	16.92%
CONTRACTUAL SERVICES	1,318,090	964,105	914,396	990,570	2.75%	8.33%
COMMODITIES	11,761	8,000	8,400	8,000	0.00%	-4.76%
UTILITIES	9,548	12,800	12,800	12,400	-3.13%	-3.13%
CAPITAL OUTLAY	5,363	9,700	10,950	31,200	221.65%	184.93%
CAPITAL IMPROVEMENTS	28,897	45,600	45,600	45,600	0.00%	0.00%
TRANSFERS OUT	48,738	50,000	50,000	55,000	10.00%	10.00%
DEPARTMENT TOTAL	2,889,230	2,880,092	2,678,216	3,112,922	8.08%	16.23%

COMMUNITY DEVELOPMENT DEPARTMENT

Description of Responsibilities:

The Community Development Department is responsible for all aspects of planning, building and zoning. The Department consists of two divisions: Planning Division and Building Division. The Department administers and enforces the Zoning Ordinance, Subdivision Ordinance and Building Codes.

The Department is responsible for providing staff assistance to a number of commissions. The Department provides analysis and technical assistance on all items that come before the Plan Commission, Board of Zoning Appeals, Appearance Review Commission, Board of Building Appeals and various task forces.

Operational tasks include providing building plan reviews, permit approvals, inspection services, zoning compliance approvals, zoning verification and maintaining records of approved plans. The Department reviews, analyzes and coordinates all the land development and zoning petitions that come before the Village. The Department works to ensure that projects that go through the Village's approval process are in compliance with the Comprehensive Plan or the necessary amendments are made to the Comprehensive Plan. Staff works with developers during the planning phase of their projects so as to achieve maximum compatibility with Village goals, objectives and policies.

The Department staff consists of the Director of Community Development, Building Division Supervisor, Principal Planner, Senior Plan Reviewer/Inspector, Building Inspector/Plan Reviewer, Planner II, Planning and Design Specialist, Building Services Coordinator and an Administrative Assistant II.

The Department's objectives for the 2025 fiscal year:

1. Provide staff support services for the Plan Commission, the Board of Zoning Appeals, the Appearance Review Commission and other boards and commissions and task forces for which the Department is responsible.
2. Maintain the Comprehensive Plan, Zoning Ordinance, Development Code and the Subdivision Code along with building plans, subdivision plats and approved development plans.
3. Administer and Implement the Affordable Housing Policies and Procedures in partnership with third-party housing authority.
4. Continue to work with the various property owners and prospective developers to promote economic development in the Village; which notably includes the oversight and management of a Facade Rebate Program.
5. Serve as TIF Administrator for Downtown TIF#3 and Lake Cook Road TIF #3 including holding annual JRB meetings and negotiating land use proposals for redevelopment.
6. Refine the use of OpenGov online building permit software and Bluebeam plan review software including identification of process efficiencies and workflow improvements.
7. Convert all department applications, including Planning Division services, to online format providing for improved processing and payment options.
8. Refine Code Enforcement practices to support the administrative adjudication process.
9. Amend the Subdivision Code to eliminate the requirement for subdivision agreements and impact fee agreements. These elements can be incorporated into final approval documents such as ordinances and will eliminate redundancy and opportunities for inconsistencies between documents.
10. Review and revise the Village's Impact Fee Ordinance to ensure it reflects current market rates.
11. Work to implement the Northwest Quadrant Master Plan.

12. Continue the process of entering data into the land records data layer in the Village's Geographic Information System (GIS).
13. Evaluate Boundary Agreements to determine if antiquated provisions exist and if documents need to be revised for better relevancy.
14. Participate in Insurance Services Office (ISO) report and assessment related to building code adoption and enforcement practices.
15. Continue to promote sustainability and green components in land use and building projects, which require staying up-to-date on the latest green techniques and participating in the Greenhouse Gas Ad Hoc Working Group.
16. Continue to take proactive steps to modernize the Village's governing documents by regularly reviewing and revising the Village's Comprehensive Plan, Zoning Ordinance, etc.
17. Continue to keep the Village's website current and up-to-date for items dealing with the Planning Division and Building Division, including information about upcoming public hearings, forms and applications.
18. Replace and onboard new personnel related to department succession planning.

Accomplishments in 2024:

1. Transitioned all remaining building permits and associated plan reviews to electronic format, resulting in over 27 online record types.
2. Made numerous revisions to the Municipal Code and Zoning Ordinance to improve transparency and department operations. Municipal Code amendments included establishing administrative adjudication and associated fees, standardizing fines for violation of Chapter 6 and clarifying liability may be placed on the homeowner or contractor. Zoning Ordinance amendments included text amendments to the I-1 and I-2 District uses, setting a 2-acre PUD standard, establishing sport court, sidewalk sign, drive-thru, message board sign, and digital monument sign regulations, and creation of the C-4 Retail and Entertainment Zoning District.
3. Oversaw Facade Rebate Program and facilitated awarding grants to 728 Waukegan Road.
4. Assisted with implementation and training of a local administrative adjudication process to better respond to Municipal Code and Zoning Code violations.
5. Implemented various recommendations of the GOVHR Building Division report to enhance customer service, reduce process times and improve operations, such as organizational title and structure changes.
6. Supported efforts to establish TIF #4 to promote economic vitality and redevelopment of Lake Cook Road.
7. Oversaw the contractor registration program for general, excavation, roofing, plumbing, irrigation and electrical contractors resulting in over 1,000 registrations on an annual basis.
8. Performed 2,334 building inspections along with various plan reviews that correlate with construction projects throughout the Village. Notable building inspection reviews included Zion Woods, Floor & Décor, and 728 Waukegan Road.
9. Issued over 2,346 online building permits year-to-date totaling over \$1.9 million in revenue, exceeding budget projections, and notably includes over \$29 million invested at 1101-121 Lake Cook Road, \$6.5 million at 610 Brierhill Road \$4.95 million at 728 Waukegan Road.
10. The estimated construction cost of all construction permits issued totals over \$100 million.

11. Facilitated numerous large-scale land use redevelopments including review of Lake Cook Crossings 254 multi-unit TOD development at Deerbrook Mall, Pulte Homes 42 single-family home development at 200-300 Wilmot Road, Deerfield Supportive Living 150-unit senior and affordable housing development at 1101-1121 Lake Cook Road; and, Venn Point Real Estate 144 townhome unit development at 5&8 Parkway North. Other notable retail redevelopments included Sky Zone at 120 S. Waukegan Road, K-9 Animal Pet Resort at 649 Lake Cook Road, and Hank Haney Gold Studio at 636 Deerfield Road.
12. Successfully recognized the retirement of 48-year career Building and Code Enforcement Supervisor and participated with hiring team to onboard new Building Division Supervisor.
13. Staff managed scheduling of two downtown banner poles including the addition of three new designs that included The Harvest Fest, Deerfield Art Festival and Don't Text and Drive.
14. As staff liaison to several Boards and Commissions, staff participated in 18 public meetings with the Plan Commission, 1 meeting with the Board of Zoning Appeals and 10 meetings with the Appearance Review Commission.
15. In total, the Plan Commission reviewed 7 special uses, amended 5 special uses, 5 planned unit developments, 7 text amendments, 2 re-subdivisions in 19 public hearings and 16 workshop meetings.
16. The Appearance Review Commission reviewed 19 petitions for signage and/or architectural changes. Notable petitions included Guzman Y Gomez, Air Sculpt, Super 8, Terraces at Deerfield, Continental Properties, and Sky Zone.

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The Plan Commissioner considered the following land use petitions:

Meeting Date	Petition	Special Use (SU)	Planned Unit Development /Amendment	Amend Special Use	Text Amendment (TA)	Resubdivision	Finding of Substantial Conformance	Miscellaneous	Public Hearing	Workshop Meeting
1/11/2024	Amend SU for Up to 60K sf General Med/Dent office at 707 Lake Cook Road; Exception Parking Requirements			1					1	
1/11/2024	TA to I-1, I-2 and Addition of C-4 Zoning District				1				1	
1/11/2024	TA to Require PUD Approval of Developments of 2 acres or More				1				1	
1/11/2024	TA for Sports/Rec Court Regulations				1				1	
1/11/2024	TA for Construction and Demolition Signs and Menu Boards				1				1	
1/11/2024	Special Use Amendment for Maintenance Building at Caruso School				1				1	1
2/22/2024										
3/28/2024	Remove 202,300,302,304 Wilmot from Walgreens PUD -			1			1	1	1	2
4/25/2024										
8/22/2024	202, 300, 302, 304 Wilmot Road PUD, Rezoning, Amend Comprehensive Plan - Pulte Homes			1		1	1	1	1	1
2/22/2024	5 & 8 PNC PUD, Rezoning, Amend Comprehensive Plan - VennPoint PUD			1				1		2
5/23/2024										
10/10/2024	2024 Zoning Map							1		1
2/22/2024	Amend Deerbrook PUD, Continental PUD			1				1		1
3/28/2024										
6/27/2024	Amend Sign Plan for DF Square - AirSculpt				1				1	
4/25/2024										
5/9/2024	656 Deerfield Road - Rosen Ortho SU	1							1	1
6/13/2024										
6/27/2024	120 Waukegan Road - Sky Zone SU	1							1	1
7/25/2024										
6/27/2024	649 Lake Cook Road - Pet Resort	1							1	1
7/25/2024										
7/25/2024	151 S. Pflingsten, E, Fusion Dance Co.	1								1
8/22/2024										
8/22/2024	155 S. Pflingsten Road - PUD, Rezoning, Amend Comp Plan			1						1
9/12/2024	New Wall Signs at 570 Lake Cook Road				1				1	
9/12/2024	DHS Digital Monument Sign				1	1			1	1
10/10/2024										
9/12/2024	Sidewalk Sign Regulations					1			1	1
10/10/2024										
10/1/2024	151 S. Pflingsten. Unit V - Personal Fitness Center Movement Revolution Special Use	1							1	
10/10/2024										
10/10/2024	636 Deerfield Road - Hank Haney Golf Special Use	1							1	
10/24/2024										
10/24/2024	775 Waukegan Road - UN Academy Special Use	1								1
Totals		7	5	5	7	2	4	1	19	16

Work Statistics

2020 2021 2022 2023 2024

Permits:

Total Permits	1,292	1,469	1,289	1,992	2,346
Total Inspections	-	2,207	2,146	2,536	2,334
Board of Zoning Appeals Public Hearings	4	8	1	4	1
VCC Meetings*	3	2	-	-	-
Appearance Review Commission Meetings	10	11	11	11	10
Plan Commission:					
Public Hearings	13	15	20	10	19
Substantial Conformance Petitions	2	4	2	0	0
Prefiling Conferences	10	10	16	10	16
Sign Enforcement Removal Action	-	-	-	-	546

*VCC dissolved in 2022.

**BUDGET REQUEST - 2025
COMMUNITY DEVELOPMENT
DEPT.**

101330

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	1,441,153	1,545,770	1,480,115	1,692,300	9.48%	14.34%
TRAINING & DEVELOPMENT	2,136	7,750	6,250	8,750	12.90%	40.00%
CONTRACTUAL SERVICES	213,306	332,488	406,619	380,819	14.54%	-6.35%
COMMODITIES	12,388	14,000	14,500	14,000	0.00%	-3.45%
UTILITIES	7,923	11,100	11,100	11,000	-0.90%	-0.90%
CAPITAL OUTLAY	1,930	9,500	18,200	21,250	123.68%	16.76%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	9,375	11,560	11,560	16,560	43.25%	43.25%
DEPARTMENT TOTAL	1,688,211	1,932,168	1,948,344	2,144,679	11.00%	10.08%

Engineering Department

The Engineering Department provides technical design services and oversight for Village construction projects, reviews development plans to assure compliance with Village ordinances, and advises the Mayor and Board, as well as other departments on engineering matters. The department is supervised by the Director of Public Works and Engineering and staffed by one Assistant Director, one Project Manager, one Public Works Analyst and a shared Administrative Assistant. The Department continues to maintain a conservative fiscal approach to departmental expenditures without compromising necessary departmental operations.

The primary accountabilities of the Engineering Department are:

- Define and supervise Village construction projects.
- Continue to upgrade and structure engineering and public works data organization and relationships.
- Continue to manage the Geographic Information System (GIS).
- Continue to review commercial and residential development plans with respect to Village ordinances, utilities, drainage, and grading.
- Review, evaluate, and approve applications relative to the Village tree Ordinance.
- Respond to resident drainage concerns.
- Initiate study and design for future infrastructure replacement.
- Manage the Engineering and Public Works portion of the Village Website.

Accomplishments in 2024:

Street Rehabilitation Project - The scope of the Street Rehabilitation Project is to reconstruct or rehabilitate portions of the existing Village owned roadway, network and utilities. In 2024, the Department prepared and received bids for an extensive Street Rehabilitation Program. The streets that were reconstructed/rehabilitated as part of the project are Arthur Court, Country Lane, Merlin Court, Edgewood Court, Gordon Terrace, Maya Court, Burning Tree Lane, Burr Oak Court, Rosewood Avenue, Mallard Lane, Caroline Court, Orchard Street, Todd Court, Fox Hunt Trail, Millstone Road, Shag Bark Lane, Smoke Tree Road, and Colony Lane.

Meadowbrook Subdivision Water Main Work- Village staff worked with residents of the Meadowbrook Subdivision to complete replacement of 1,500 linear feet of 100-year-old water main. The previously existing water main was the oldest remaining infrastructure within the Village. This was replaced on an emergency basis, due to water main breaks, allowing for the subdivision to resurface their roads in 2025.

Arbor Vitae Road and Appletree Lane Infrastructure Project – Design work began in early 2019 for this project that is slated to replace the water main on Arbor Vitae Road and Appletree Lane, and in doing so, eliminate two dead ends on the water distribution system. The reconstruction of Arbor Vitae Road is also included in this project while rehabilitation to the roadway is anticipated for Appletree Lane. Originally selected for a 2020 construction season, this project has been pushed back to align with the intended construction of an emergency water main connection with the Village of Northbrook.

Waukegan Road Water Main Replacement and Resurfacing Project - The Waukegan Road Water Main Replacement Project was awarded in the fall of 2022 and construction began in April of 2023. The project included water main replacement along Waukegan Road between Deerfield Road and North Avenue. The

Department of Transportation began resurfacing of Waukegan Road in the spring of 2024 and completed their work in mid-2024. In 2025 the Illinois Department of Transportation intends to reconstruct traffic signals at Waukegan Road and Hazel Avenue and Waukegan Road and Greenwood Avenue. Staff is working to coordinate this work after the reconstruction of Hazel Avenue nears completion, though control of the timing of this work is in the hands of the Illinois Department of Transportation (IDOT).

Hazel Avenue Reconstruction Design Project – The Village has planned for the eventual reconstruction and upgrade to underground utilities on Hazel Avenue from Waukegan Road to Wilmot Road. Hazel Avenue is designated as a Key Route (formerly Federal Aid Urban Route) which allows for the Village to apply for federal participation to help fund this project. As such, the Village completed the federal engineering Phase I process in early 2020 and Phase II design in early 2024. The Village submitted for federal participation as part of the Lake County call for projects in 2022 and was awarded \$4.7M in federal Surface Transportation Program funding in September of 2023. With the federal funding secured, the project has been awarded, and construction is now planned to take place in early 2025.

Sanitary Sewer Lining Program – As part of the ongoing work to reduce Inflow and Infiltration, staff awarded the 2024 lining contract to Visu-Sewer. As part of the project, over 8,000 linear feet of sanitary sewers were lined, and several thousand linear feet of storm sewers were cleaned and televised. Some storm sewer lining was also completed where an imminent need was determined, including lining the 24” interceptor main that is adjacent to the newly constructed Zion Woods development.

2024 Sidewalk Program – In an ongoing effort to improve the Village sidewalk system, the Village utilizes capital funds to repair sidewalks as needed to alleviate trip hazards, to bring pedestrian cross walks in compliance with American With Disabilities Act (ADA) requirements, and to improve the overall sidewalk. During the 2024 project, the Village was able to improve various hazardous locations throughout the Village by means of full sidewalk replacement in select areas.

North Branch Watershed Work Group - In January of 2018 staff officially established the North Branch Chicago River Watershed Workgroup with the 25 municipalities, 10 townships and 4 drainage districts that are located within the watershed. The formation of this consortium has been strongly encouraged by the Illinois EPA to assist in bringing together a diverse coalition of stakeholders to work to improve water quality in the North Branch watershed and for the development of a NARP (Nutrient Assessment and Reduction Plan). WRF staff continue to act as the lead agency for this effort. A NARP workplan is underway, fully funded by the work group, and a full NARP will be completed by the end of 2025.

Drainage Study and Resolution Program – Over the last several years, the department has become more involved in developing and implementing drainage solutions throughout the Village. In some instances, staff requires additional outside professional engineering services to determine the resolution or improvement of drainage issues. In other instances, some locations with drainage issues were able to be improved upon by various methods, including regrading efforts and new storm sewer installations.

Water System Redundancy Project (Northbrook Connection) – Over the last several years, the Village has been planning for the installation of an emergency water main connection with Northbrook. This process began with the planning in 2018 and the construction in 2020 of a new water crossing under the Edens Spur. Since then, the Village has been working with special counsel to draft a Memorandum of Understanding (MOU) with Northbrook on the future requirements of such a connection. The Village has also started coordination with Northbrook to begin the preliminary engineering and routing analysis of the connection.

Water Meter Head Replacement Program –In 2021, the Village awarded the meter head replacement contract to United Meters Inc. (UMI). Between 2021 and 2023, approximately 6,300 meter heads were replaced in the Village. All meters were retrofitted with updated either fixed network (SE) or cellular (CE) heads. In addition to the meter head replacement, the material type of each water service was recorded allowing for the Village to pursue completion of a lead service line inventory by the April 2024 deadline. The remaining commercial meters were replaced in 2025.

Provide site reviews to residents with flooding concerns – Each year, the Division is called upon for help by residents experiencing drainage issues on or near their property. These issues range from standing water concerns to flooded basements. Once notified of an issue, the Division will typically meet with the resident(s), assess their property as well as the surrounding properties, and provide the resident(s) with recommendations to their concerns. On occasion, these assessments have required multiple site visits and surveys of the problem location. In 2024, staff conducted approximately 40 site review visits which mostly occurred in the spring.

Phosphorus Removal Upgrade - The current National Pollutant Discharge Elimination System (NPDES) permit for the Wastewater Reclamation Facility (WRF) was enacted in June of 2020. It included a 1 mg/L effluent phosphorus limit (regulation). The original infrastructure at the WRF is not designed to meet this requirement. In 2021 the WRF Division, along with engineering staff, implemented the design process. The project was awarded and construction began in November of 2022. The final completion of this project was accomplished in December of 2023. The 1mg/L phosphorus limit was met within the required timeframe of June 2024, and is now operable. WRF staff is currently working on bidding documents for multi-year procurement of Ferric-Oxide, the main chemical required for phosphorus removal.

Lighting System Upgrades - Much like many other Village assets, the Village lighting system in various subdivisions is starting to fail which requires frequent Public Works (PW) attention. This project replaces problematic locations and allows for system upgrades to reduce the amount of lighting outages in the Village. In 2024, the Department facilitated the completion of lighting upgrades in the northeast east quadrant. Work included installation of 5,000 linear feet of conduit and cabling, new efficient LED light fixture upgrades, and new light pole installations.

Zion Woods Development - In 2021, staff worked with developers to complete the required approvals by the United States Corps of Engineers, Federal Emergency Management Agency (FEMA), and Lake County Stormwater Management Commission for the Zion Woods project as well as contracted with a local engineering firm to perform construction oversight. Construction began in early 2022 with mass grading and storm water components and FEMA approval for the site work was received in early 2023. Work continued in 2024, including the completion of utility work and paving.

Sidewalk ADA Transition Plan – As part of the Americans with Disabilities Act, the Village is required to completed an ADA Self Evaluation and Transition Plan. This plan will help identify areas where the Village could improve compliance with the Act and will encompass all Village departments. This plan began in the summer of 2023 and was completed in 2024.

Water Distribution SCADA System Assessment – In late 2022, the Water and Engineering Divisions began work with Concentric to install and implement a new Supervisory Control and Data Acquisition (SCADA) system for the Village's water distribution system. The Village's SCADA system, which helps control and monitor the various reservoirs, pumps, and pressures is outdated and this upgrade will aid in the redevelopment of the system to better reflect the needs of today's operators. The system was complete by the end of 2023, allowing village operators to complete testing and implementation in 2024.

Village Parkway Tree Inventory – This year, the Village began to survey all existing Village parkway trees in an effort to develop a Village tree inventory. This inventory will allow the Village to better manage its existing trees and determine best ways to preserve, protect, and enhance the overall urban forest. This work was completed in early 2024.

Green Infrastructure – As part of the Villages initiatives with the Climate Action Plan, the Public Works and Engineering Department are continuing to work towards goals to reduce Green House Gas emissions. In 2024, the Village has installed 7 electrical vehicle charging stations and purchased 6 electric vehicles, with three of those vehicles being in the Public Works and Engineering fleet. The Department has also purchased an electric lawnmower with electric whips and leaf blowers. In addition to the vehicles, the Engineering Department is continuing to make strides in converting turf grass into Native Planting areas. The Village now has eight established locations, with two more locations planned for 2025.

Pumping Station Pump and Floor Door Replacement Project – The project consisted of the replacement of 5 large wet weather pumps at the Deerfield and Warwick Road Pumping Stations as well as the replacement of 12 floor hatches. This project awarded in October of 2023. All work was conducted and completed on this project in 2024.

Commercial Redevelopment- In 2024 staff worked on plan reviews, Development Agreement reviews, and implementation of Phase III Contracts for major developments within the Village. This includes Lake-Cook Crossing (behind Deerbrook Mall), the Deerfield Supported Living Facility (1101 Lake Cook Road), the Lake Cook TIF #3 (former Walgreens property on Lake Cook Road), the Pulte Development (the former Walgreens property on Wilmot Road), and the 5&8 Parkway North property (formerly vacant land).

Other items completed are as follows:

- Managed the Cross-Connection Control/Backflow Prevention (RPZ) Program with our contractor Backflow Solutions Inc.
- The Engineering Department reviewed and approved approximately 325 permit applications for removal of trees (including the DED or Ash trees). In addition to these permit applications, the Village has reviewed approximately 125 applications for the removal of trees related to construction permit applications.
- The Public Works and Engineering Department has processed 2,718 invoices for contractual work and 126 purchase orders.
- The Engineering Department performed around 345 plan reviews for residential lot improvements, four plan submittals for new residential homes, another 19 for residential home additions, and processed 321 final engineering inspections / escrow refunds.
- Managed the Village's bridge inspection program to ensure compliance with state and federal requirements.
- Compiled / updated FEMA community rating system requirements for FEMA audit.
- Prepared NPDES yearly report, including outfall inspections, for all 96 outfalls within the Village.
- Updated the Engineering Department portion of the new website, including weekly construction updates.
- Staffed the Family Days Commission, Harvest Fest, Winter Fest, Cemetery Commission and Green House Gas Work Group with Public Works and Engineering (PW&E) personnel.
- Facilitated the replacement of approximately 10,000 linear feet of pavement markings.
- Prepared and published the Consumer Confidence Report on water quality.
- Monitored the conditions and groundwater at Reservoir 29A and cooperated with the offices of the

Metropolitan Water Reclamation District.

- Reviewed and approved private utility permits to increase reliability and upgrade existing services.
- Prepared and maintained compliance with the State's Lead Service Line Replacement and Notification Act.
- Coordination with Lake County on the upgrade of the overheight detection system near the Metra underpass.

Major projects planned for 2025 are:

Hazel Avenue Infrastructure Project - The Hazel Avenue project was awarded in November of 2024, thereby allowing for construction to begin in early 2025. The scope of work for the project is full replacement of water main (including directional drilling of the creek and the railroad), replacement of the majority of storm sewer, full roadway reconstruction, and intermittent sidewalk replacement, among other work items between Wilmot Road and Waukegan Road. The work is expected to take an entire construction season, beginning as soon as weather permits and extending until November.

2025 Sidewalk Program - Due to the vast amount of deteriorating sidewalk Village wide, this project will utilize capital funds to remove, replace, and/or rehabilitate sidewalks as needed, to alleviate trip hazards, to bring pedestrian cross walks in compliance with ADA requirements, and to improve the overall accessibility.

Emergency Water Connection - The construction of the water connection to Northbrook across the Edens Spur was constructed in 2020. Completion of a preliminary MOU and the beginning of the design process will continue between the Villages of Northbrook and Deerfield in 2025 regarding the opportunity to construct the first emergency water connection between the two Municipalities.

Water System Valving Improvements – As part of the most recent water model report, recommendations were made where valves could be added to improve the overall water system. These additions would be in locations that would help reduce the amount of properties impacted by water disruptions as well as locations that would reduce the chances for a large-scale water main break.

Sewer Lining Program – In 2025, roughly 2,300 linear feet of large diameter sanitary sewer will be lined. The lining work will primarily be focused in the northeast quadrant.

Fats, Oils and Grease Program (FOG) –. Staff will work with all food service establishments (FSEs) to ensure compliance with the program.

Lighting System Upgrades - Much like many other Village assets, the Village lighting system in various subdivisions is starting to fail which requires frequent PW attention. This project would replace problematic locations and allow for system upgrades to reduce the amount of lighting outages in the Village. The scope of work will include new electric line installation, new efficient LED light fixture upgrades, and new light pole installations. This program is planned to continue to take place in 2025.

Nutrient Assessment and Reduction Plan - The Nutrient Assessment and Reduction Plan (NARP) is a requirement of the new NPDES permit due to the current impaired classification of the WRF's receiving waters. The NARP includes identification of phosphorus sources in the watershed and how these can be reduced. This work is currently under way and will be complete in 2025.

Deerfield Road Pumping Station Generator Replacement- The Engineering and WRF divisions will begin the planning for upgrade of the generator and Motor Control Center (MCC) at the Deerfield Road pumping station. The generator and MCC are original to the station, circa 1989, and will take nearly a year to replace (mainly due to lead time on equipment)

Work Statistics	2020	2021	2022	2023	2024
Number of Purchase Payments Processed	2,593	2,411	2,464	2,496	2,718
Letters of Credit Received/Renewed	2	2	1	2	3
Number of Plans Reviewed	280	250	215	190	360
Number of Ad Hoc Tree Removal Permits Issued	350	364	364	298	325

**BUDGET REQUEST - 2025
ENGINEERING DIVISION (PUBLIC WORKS)**

102110-

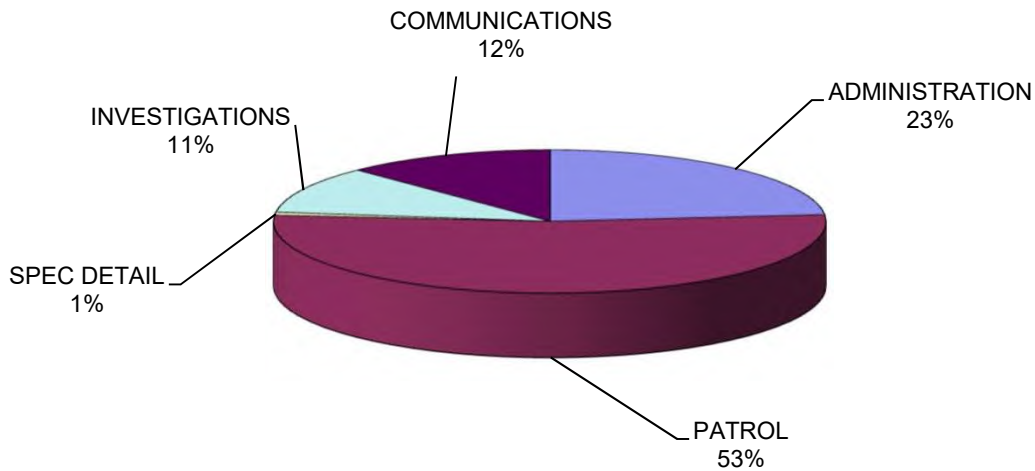
	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	389,852	478,000	464,600	559,850	17.12%	20.50%
TRAINING & DEVELOPMENT	2,581	5,200	3,000	5,200	0.00%	73.33%
CONTRACTUAL SERVICES	212,734	546,397	357,692	549,469	0.56%	53.62%
COMMODITIES	8,750	13,500	12,000	14,500	7.41%	20.83%
UTILITIES	4,437	5,600	5,600	5,600	0.00%	0.00%
CAPITAL OUTLAY	1,718	10,000	1,250	22,500	125.00%	1700.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	24,680	37,135	37,135	30,000	-19.21%	-19.21%
DEPARTMENT TOTAL	644,752	1,095,832	881,277	1,187,119	8.33%	34.70%

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**BUDGET REQUEST - 2025
POLICE - SUMMARY**

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	9,177,994	10,300,018	9,866,889	10,906,772	5.89%	10.54%
TRAINING & DEVELOPMENT	61,813	160,281	110,069	188,975	17.90%	71.69%
CONTRACTUAL SERVICES	1,806,408	1,144,149	1,012,313	1,249,521	9.21%	23.43%
COMMODITIES	142,004	184,130	134,332	120,405	-34.61%	-10.37%
UTILITIES	23,676	33,750	29,720	35,650	5.63%	19.95%
CAPITAL OUTLAY	91,378	402,288	345,289	197,622	-50.88%	-42.77%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	279,906	300,662	300,662	259,229	-13.78%	-13.78%
DEPARTMENT TOTAL	11,583,179	12,525,278	11,799,274	12,958,174	3.46%	9.82%

POLICE DEPT. BUDGET BY DIVISION



**POLICE DEPARTMENT
FISCAL YEAR 2025
SUMMARY OF THE POLICE MISSION**

With respect and dignity, the Deerfield Police Department will provide professional and ethical service through partnership with all citizens and proactively identifying risks to Deerfield's quality of life.

The Police Department has nine continuing goals that accomplish this mission:

- Prevention of crime
- Apprehension of offenders
- Recovery and return of property
- Safe movement of traffic
- Provision of services unavailable from other public or private welfare agencies
- Prevention of substance abuse in the community
- Education of juveniles informing them of their legal responsibilities
- Education of the public in the steps it can take to reduce the probabilities of becoming the victim of criminal attack
- Participation in the implementation of disaster and emergency services

In addition to these continuing goals, the Deerfield Police Department will complete the following projects during the 2025 fiscal year:

The Deerfield Police Department will roll out a comprehensive gas mask program, providing all officers with state-of-the-art respiratory protective equipment designed for use in hazardous environments. This program will provide officer safety and preparedness, particularly in situations involving airborne threats such as chemical agents or other toxic substances. The implementation will adhere strictly to OSHA standards, ensuring that all equipment is certified and that officers are trained in proper usage, fit testing, and maintenance.

The Department will replace its 26-year old emergency standby generator, far exceeding the expected life span of the unit. The emergency standby generator provides several key benefits, primarily ensuring a reliable and essential power source during outages. The generator's automatic activation provides dependability, ensuring the Police Department and Communications Center can stay operational during storms, blackouts or other emergencies.

In fiscal year 2025, the Police Department's drone program will expand with the purchase of one additional drone to support a variety of operations. This program has proven to be an invaluable asset, enhancing the department's capabilities in numerous areas. Along with the new equipment, there will also be an increase in the number of trained drone pilots to further strengthen the program's effectiveness.

The Department will be seeking its 7th Certificate of Accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA). In April, members of the Commission will complete a virtual on-site assessment to review the practices and policies of the Department. Through the assessment the Department ensures compliance with over 470 national standards as established by CALEA. The Accreditation program was developed to enhance and improve law enforcement and public safety and is the primary method for a law enforcement agency to demonstrate their commitment to excellence and accountability.

2024 Accomplishments

The Department completed a feasibility study regarding the purchase and use of respiratory protective equipment, commonly referred to as gas masks. Respiratory protection is a key consideration for officers when responding to incidents where air contaminants are unknown. The availability of gas masks to our patrol officers will increase their effectiveness and ability to respond to potentially hazardous events. See 2025 fiscal year goals for detail.

The Department completed a full update of the Patrol Room and adjoining areas. The Patrol Room served as the temporary dispatch center during the remodel and is the central area for the patrol division. The area received new flooring and furniture and updated walls. In addition, further upgrades were made to ensure adequate space for the technological requirements being faced by law enforcement; including body-worn camera and taser storage, and enhanced mobile radios.

In early February 2024, the Deerfield Police Department dispatch center successfully transitioned to Next Generation 911 (NG911), a cutting-edge upgrade to the traditional 911 system. NG911 enhances emergency response capabilities by leveraging modern digital technologies to improve communication, data sharing, and overall efficiency in emergency services. Unlike the legacy system, NG911 allows for the seamless integration of multimedia data, enabling the public to send text messages, images, videos, and real-time location information directly to dispatch centers.

In August, the Department successfully completed its Year 3 web-based standards review as required under the four-year assessment model used by the Commission on Accreditation for Law Enforcement Agencies (CALEA). The intent of the remote assessment is to confirm ongoing compliance with approximately 25% of the applicable standards for our agency, culminating in an on-site inspection during our Year 4 review. This process is designed to provide agencies and communities with the highest level of service by ensuring a continual review of policies and procedures as they relate to best practices.

STATISTICAL SUMMARY

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Calls for Service	12,084	13,877	15,108	17,365	18,015
Accidents; Personal Injury	40	40	48	55	49
Property	227	286	299	294	311
Traffic Tickets	1,201	1,634	1,742	1456	1,169
Parking Citations	481	396	313	1289	1,699
Crime Index*	168	384	212	412	408
Criminal Arrests	164	187	202	120	95
Domestic Trouble	111	122	115	111	113
Vandalism**	25	65	34	97	24
Traffic Enforcement Index	30.0	40.8	36.3	26.5	23.8
(Tickets per Injury Accident)					

*Crime Index: Index crimes include “Violent Crimes” (murder, non-negligent manslaughter, aggravated criminal sexual assault, robbery, aggravated battery, and aggravated assault) and “Property Crimes” (burglary, theft, larceny, motor vehicle theft and arson).

**Beginning in 2022, Vandalism’ is reported as ‘Destruction of Property’.

**BUDGET REQUEST - 2025
POLICE - ADMINISTRATION**

106010-

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	1,129,959	1,552,471	1,201,536	1,499,618	-3.40%	24.81%
TRAINING & DEVELOPMENT	11,968	36,290	28,355	28,265	-22.11%	-0.32%
CONTRACTUAL SERVICES	1,700,845	1,054,099	926,055	1,159,741	10.02%	25.23%
COMMODITIES	22,202	26,175	21,425	28,875	10.32%	34.77%
UTILITIES	17,921	26,450	22,820	27,150	2.65%	18.97%
CAPITAL OUTLAY	20,368	285,900	279,900	44,960	-84.27%	-83.94%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	279,906	300,662	300,662	259,229	-13.78%	-13.78%
DEPARTMENT TOTAL	3,183,169	3,282,047	2,780,753	3,047,838	-7.14%	9.60%

106020-

POLICE - COMMUNICATIONS

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	1,190,249	1,364,155	1,412,817	1,569,927	15.08%	11.12%
TRAINING & DEVELOPMENT	1,440	18,100	7,150	16,250	-10.22%	127.27%
CONTRACTUAL SERVICES	247	500	400	550	10.00%	37.50%
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	17,254	5,000	5,400	6,000	20.00%	11.11%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	1,209,190	1,387,755	1,425,767	1,592,727	14.77%	11.71%

106033-

POLICE - INVESTIGATIONS/YOUTH

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	988,553	1,278,596	1,089,039	1,314,042	2.77%	20.66%
TRAINING & DEVELOPMENT	11,256	15,650	6,879	17,000	8.63%	147.13%
CONTRACTUAL SERVICES	12,312	9,330	13,658	10,230	9.65%	-25.10%
COMMODITIES	9,264	11,625	9,600	16,030	37.89%	66.98%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	10,561	36,500	18,331	22,500	-38.36%	22.74%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	1,031,946	1,351,701	1,137,507	1,379,802	2.08%	21.30%

**BUDGET REQUEST - 2025
POLICE - PATROL**

106034-

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	5,838,459	6,056,796	6,087,197	6,432,185	6.20%	5.67%
TRAINING & DEVELOPMENT	37,149	90,241	67,685	127,460	41.24%	88.31%
CONTRACTUAL SERVICES	93,004	80,220	72,200	79,000	-1.52%	9.42%
COMMODITIES	110,538	146,330	103,307	75,500	-48.40%	-26.92%
UTILITIES	5,755	7,300	6,900	8,500	16.44%	23.19%
CAPITAL OUTLAY	43,195	74,888	41,658	124,162	65.80%	198.05%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	6,128,100	6,455,775	6,378,947	6,846,807	6.06%	7.33%

106061-

POLICE - SPECIAL DETAIL

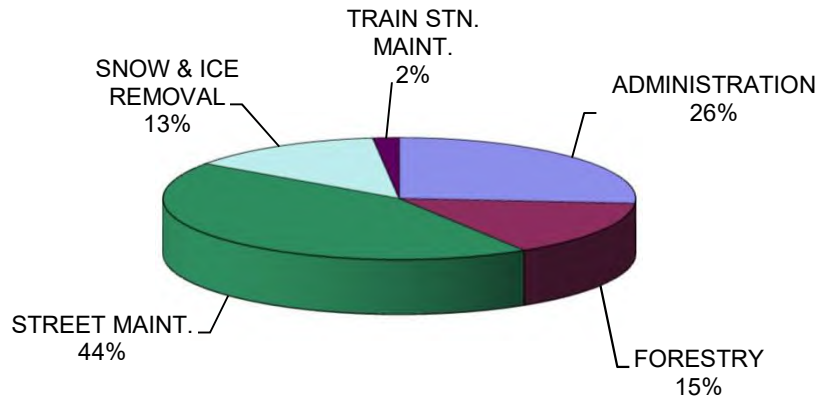
	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	30,774	48,000	76,300	91,000	89.58%	19.27%

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**BUDGET REQUEST - 2025
STREET DIVISION - SUMMARY**

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	1,250,431	1,329,600	1,316,752	1,409,075	5.98%	7.01%
TRAINING & DEVELOPMENT	1,814	4,000	5,400	4,000	0.00%	-25.93%
CONTRACTUAL SERVICES	916,682	1,022,867	1,108,417	1,051,952	2.84%	-5.09%
COMMODITIES	379,308	396,700	467,700	396,700	0.00%	-15.18%
UTILITIES	55,735	70,700	7,700	70,900	0.28%	820.78%
CAPITAL OUTLAY	2,996	31,250	29,000	14,200	-54.56%	-51.03%
CAPITAL IMPROVEMENTS	203,725	200,000	200,000	200,000	0.00%	0.00%
TRANSFERS OUT	221,934	202,401	202,401	268,000	32.41%	32.41%
DEPARTMENT TOTAL	3,032,625	3,257,518	3,337,370	3,414,827	4.83%	2.32%

STREET DIVISION EXPENDITURES



Street Division

The primary accountabilities of the Street Division are:

- To keep the streets clean.
- To keep the streets clear of snow and ice.
- To keep the streets in good condition by repairing cracks and potholes.
- To keep the streets in good condition by patching deficient sections of concrete and asphalt roads, curbs, and sidewalks.
- To keep all pavement marking lines visible throughout the Village.
- To install and maintain street signs so they are legible under all weather conditions.
- To repair and maintain all Village-owned streetlights and traffic signals.
- To plant trees as part of the 50/50 tree planting program.
- To maintain and repair the interior of the railroad station.
- To cut weeds and grass on Village-owned property.
- To maintain trees in Village right-of-way.
- To maintain adequate supplies of gasoline and diesel fuel, and to keep the fueling equipment in good working order. Fuel is charged to expenditures of specific departments according to usage.

Accomplishments from January 2024 through December 2024:

- Maintained all Village streets in drivable condition throughout the year.
- Removed and replaced 220 cubic yards of concrete street, curb, and sidewalks.
- Removed and replaced 31 tons of asphalt street.
- Swept 2,325 miles of streets, removing 1,300 cubic yards of debris.
- 1,473.7 tons of salt were used with 1,303 total man hours expended for snow and ice removal in the 2022-2023 season. In addition to salt, 7,200 gallons of liquid salt brine and 6,000 gallons of calcium chloride was used.
- Performed pothole patching with universal pavement material on a weekly basis, using 100 tons.
- Installed 149 new or replacement street signs and installed or replaced 39 support sign posts.
- Maintained street sign inventory and work orders with 3M Road Management Services software.
- Repairs to Village owned street lighting include the replacement of 21 streetlight poles, 19 repairs to streetlight wires, and 50 streetlight lamps were upgraded to LED. Additionally, replacement over 5,100 feet of street light wire as part of the annual street light improvement project.
- Planted 43 parkway trees under the annual 50-50 parkway tree replacement program.
- Performed daily maintenance and repairs, as needed, at the downtown Metra station.
- Performed ongoing weed and grass cutting on Village owned property.
- Trees on Village property were maintained in-house and by contract. Advanced Tree Care completed work under the 2023 tree trimming and tree removal contract. Approximately 155 diseased or hazardous parkway trees were removed.
- Performed daily watering, as needed, of landscaped islands at entrance features.
- Gasoline and diesel fuel were purchased, on an as-needed basis, at the lowest quoted price.
- Monthly reports were submitted to the Finance Department for departmental expenditures.
- Installed holiday decorations, including streetscape pole lighting.

The Street Division goals for the 2025 fiscal year are as follows:

- Continue to assist the Engineering Department with the 2025 street rehabilitation program.
- Manage snow operations and sidewalk clearing. Reduce the use of chlorides without reducing the level of service.
- Conduct tree trimming and planting on Village property.
- Continue to remove and grind asphalt as needed.
- Make concrete street repairs to Heather Road, Rosewood Avenue, Laurel Avenue, Carol Lane, Warwick Road, Berkley Court, Linden Avenue, and We-Go Terrace.
- Continue to install LED upgrades to Village Street Lighting.
- Install breakaway sign posts and new signs where they have failed retro-reflectivity requirements.

STREET DIVISION

<p>Work Statistics CALENDAR YEARS 2020 - 2024</p>
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	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Cleaning</u>					
Streets Swept (Miles)	1,857	2,256	1,570	2,325	2,220
Streets Swept (Cubic Yards Debris)	1,100	1,320	640	1,252	1,300
<u>Traffic Marking</u>					
Traffic Marking (Lineal Feet)	N/A	N/A	N/A	N/A	N/A
<u>Pavement Patching</u>					
Pre-Mix Patching Materials Used (Tons)	100	120	100	130	100
<u>Concrete and Asphalt Removal and Replacement</u>					
Concrete (Cubic Yards)	208	332	125	310	220
Asphalt (Tons)	148	260	461	160	315
<u>Street Lights and Traffic Signals</u>					
Street Signs Erected or Replaced	185	210	220	222	235
Street Light Standards Replaced	4	6	6	6	7
Street Light Cable Repairs	16	12	12	19	10
Street Lamps Replaced	50	50	50	50	50
<u>Snow and Ice Control</u>					
Snow and Ice Control (Man Hours)	1,229	1,895	1,870	1,622	1,303
Rock Salt Used (Tons)	1,505	2,200	1,785	1,474	1,098
<u>Tree Maintenance</u>					
Trees Removed (Number)	200	285	210	218	155
Tree Planting 50-50 Program	61	75	60	45	43
Leaf Removal (Cubic Yards)	7,143	6,108	7,763	8,060	7,244

**BUDGET REQUEST - 2025
STREET - ADMINISTRATION**

102010-

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	298,801	331,600	290,900	326,350	-1.58%	12.19%
TRAINING & DEVELOPMENT	1,814	4,000	5,400	4,000	0.00%	-25.93%
CONTRACTUAL SERVICES	195,993	267,367	249,917	271,452	1.53%	8.62%
COMMODITIES	7,723	7,700	7,700	7,700	0.00%	0.00%
UTILITIES	5,998	8,600	5,600	8,400	-2.33%	50.00%
CAPITAL OUTLAY	1,718	3,500	1,250	11,450	227.14%	816.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	221,934	202,401	202,401	268,000	32.41%	32.41%
DEPARTMENT TOTAL	733,981	825,168	763,168	897,352	8.75%	17.58%

102036-

STREET - SNOW & ICE CONTROL

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	56,898	86,750	81,600	86,750	0.00%	6.31%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	118,208	155,000	155,000	155,000	0.00%	0.00%
COMMODITIES	174,132	219,000	270,000	219,000	0.00%	-18.89%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	750	750	750	0.00%	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	349,238	461,500	507,350	461,500	0.00%	-9.04%

102037-

STREET - FORESTRY

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	74	8,100	5,802	8,100	0.00%	39.61%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	228,380	313,000	313,000	288,000	-7.99%	-7.99%
COMMODITIES	5,956	10,000	10,000	10,000	0.00%	0.00%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	2,000	2,000	2,000	0.00%	0.00%
CAPITAL IMPROVEMENTS	203,725	200,000	200,000	200,000	0.00%	0.00%
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	438,135	533,100	530,802	508,100	-4.69%	-4.28%

**BUDGET REQUEST - 2025
STREET - TRAIN STATION MAINTENANCE**

102038-

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	11,072	11,450	11,350	11,875	3.71%	4.63%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	36,733	43,500	63,500	43,500	0.00%	-31.50%
COMMODITIES	1,068	3,000	3,000	3,000	0.00%	0.00%
UTILITIES	1,796	2,100	2,100	2,500	19.05%	19.05%
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	50,669	60,050	79,950	60,875	1.37%	-23.86%

102050-

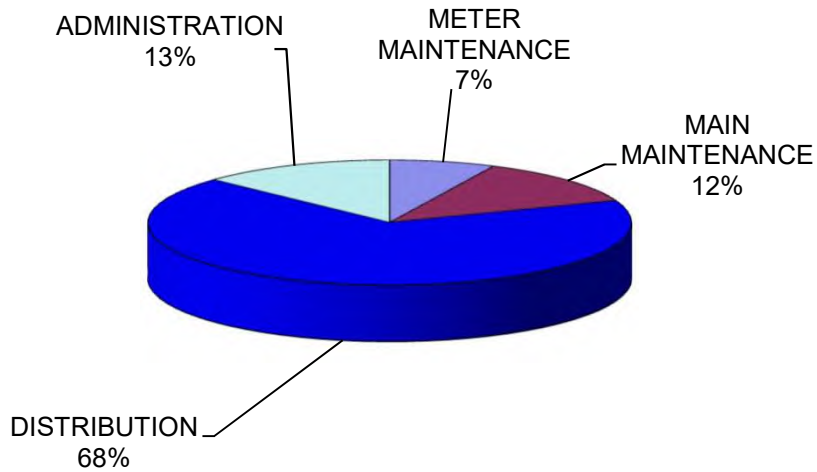
STREET - MAINTENANCE

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	883,586	891,700	927,100	976,000	9.45%	5.27%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	337,368	244,000	327,000	294,000	20.49%	-10.09%
COMMODITIES	190,429	157,000	177,000	157,000	0.00%	-11.30%
UTILITIES	47,941	60,000	0	60,000	0.00%	#DIV/0!
CAPITAL OUTLAY	1,278	25,000	25,000	0	-100.00%	-100.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	1,460,602	1,377,700	1,456,100	1,487,000	7.93%	2.12%

**BUDGET REQUEST - 2025
WATER FUND - SUMMARY**

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDC EST→2025
PERSONNEL SERVICES	1,110,327	1,061,650	1,100,450	1,132,018	6.63%	2.87%
TRAINING & DEVELOPMENT	7,751	3,500	8,900	3,500	0.00%	-60.67%
CONTRACTUAL SERVICES	477,724	539,430	556,192	654,395	21.31%	17.66%
COMMODITIES	3,843,748	4,198,700	4,148,700	4,388,450	4.52%	5.78%
UTILITIES	99,654	101,900	101,900	101,300	-0.59%	-0.59%
CAPITAL OUTLAY	132,408	113,250	64,468	288,300	154.57%	347.20%
CAPITAL IMPROVEMENTS	644,190	0	0	0	N/A	N/A
TRANSFERS OUT	71,243	88,965	88,965	110,000	23.64%	23.64%
TOTAL	6,387,045	6,107,395	6,069,575	6,677,963	9.34%	10.02%

WATER FUND EXPENDITURES



Water Division

The primary accountabilities of the Water Division are:

- To provide fresh and safe potable water to Village residents by continuously monitoring and testing the water to comply with EPA regulations.
- To maintain, repair and replace water main, water services, and fire hydrants as needed.
- To monitor, operate, upgrade, and improve the water distribution system.
- To maintain an elevated tank, thirteen water pumps, three underground reservoirs and a booster station with a capacity of over six million gallons.
- To install, repair, replace, and test all water meters, and take meter readings of all residential and commercial establishments within the Village.
- Monitor regulatory changes with respect to system parameters (lead service lines and hydrant installation) that are under review by the IEPA and IDPH.

Accomplishments from January 2024 through December 2024:

- Completed water sampling and testing as required by the EPA. Collected and tested over 240 bacteriological samples and completed four rounds of trihalomethane and HAA5 Samples. The division continues to monitor for chlorine residuals, phosphorus, pH and turbidities.
- Read approximately 2,300 meters every month.
- The division assisted with infrastructure improvement projects and planning. This included Waukegan Road water main replacement, and planning water upgrades for the 2024 street rehab program.
- Replaced seven faulty valves and added six new valves throughout the water distribution system.
- Replaced 14 fire hydrants throughout the water distribution system.
- Installed 48 new meter systems on new constructions and replacement meters as needed.
- Published and distributed the drinking water Consumer Confidence Report per the Federal Drinking Water regulations.
- Continued building to the lead service inventory with help from United Meter Incorporated, as part of the IEPA annual requirements.
- Continued updating the GPS locating program that gives exact coordinates of water valves and B-boxes.
- Water Net Survey completed one leak survey in the spring this year. In the spring survey, there were nine water main leaks, zero service leaks and 11 hydrant leaks. All Village system leaks from the spring survey have been repaired. These repairs have an estimated saving of \$132,556 for the year.
- Assisted in the preparation of the annual LMO-2 Lake Michigan Water Allocation report.

The Water Division goals for the 2025 fiscal year are as follows:

- Continue to repair main breaks/service leaks and assist with water main rehabilitation projects.
- Flush all fire hydrants in the distribution system in the spring.
- Locate and service B-boxes and ensure accessibility to the round-ways. B-boxes will be located and mapped via the GIS collector app.
- Complete the testing program for Unregulated Contaminant Monitoring Rule (UCMR5) for 2025.
- Exercise and replace faulty valves to ensure proper shutdowns, and utilize new equipment for GPS locating of existing utilities to make sure GIS mapping is accurate.
- Assist with the preparation of the Street Rehab projects, and the analysis of the emergency connection with the Village of Northbrook.
- Continue to identify and replace Lead service lines within the Village owned water system.
- Conduct EPA required Lead and Copper testing of 30 sample sites within the Village owned water system.

WATER DIVISION

<p>Work Statistics CALENDAR YEARS 2020 – 2024</p>

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Main and Fire Hydrant Maintenance</u>					
Water Main Breaks Repaired	52	58	61	49	45
Service Leaks Repaired	7	13	9	3	7
New Fire Hydrants Installed	4	9	20	12	5
Fire Hydrants Tested	1260	1280	1280	1282	1292
Valves Replaced or Installed	10	14	16	6	7
B-Box Adjustments	22	31	132	78	143
Julie Locations	60	5	36	27	45
Valve Vaults Reconstruction	1	5	8	4	10
<u>Distribution</u>					
Annual Water Pumpage (in Billions of Gallons)	.788	.753	.797	.750	.783
Services Checked for Leaks	425	323	418	259	402
Water Sample Analysis (Bacteriological)	240	240	240	240	240
Water Sample Analysis (Lead)	0	30	0	0	0
Water Sample Analysis THM/HAA5 (IEPA Required)	4	4	4	4	4
Average Daily Consumption (MGD)	2.199	2.477	2.183	2.162	2.168
Peak Daily Consumption (MGD)	4.502	3.660	5.425	3.649	5.05
<u>Meter Maintenance</u>					
Meter Pits Repaired	9	5	8	3	10
New Meters Installed	75	62	57	43	48
Meters Tested	45	39	22	27	15
Frozen Water Services	0	1	1	2	1
Water Meters Read	27,132	27,132	27,132	27,132	27,132
Final Meter Readings	560	504	579	278	379
"Reread" Meter Readings	460	276	307	212	298
Shut-Off Notice/Delinquent Water Bills	35	2	273	374	217
Meters Sealed	75	64	12	0	15
Frozen Meters	0	1	1	2	1
Meter Heads Replaced	56	1689	33	25	17
Irrigation Lock Boxes	1	1	2	1	0

BUDGET REQUEST - 2025
WATER DEPT. ADMINISTRATION

502010-

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	441,568	388,250	393,750	412,100	6.14%	4.66%
TRAINING & DEVELOPMENT	7,751	3,500	8,900	3,500	0.00%	-60.67%
CONTRACTUAL SERVICES	218,656	300,180	312,192	305,895	1.90%	-2.02%
COMMODITIES	5,080	5,500	5,500	5,500	0.00%	0.00%
UTILITIES	7,522	9,400	9,400	8,800	-6.38%	-6.38%
CAPITAL OUTLAY	2,286	2,250	3,468	21,300	846.67%	514.19%
CAPITAL IMPROVEMENTS	644,190	0	0	0	N/A	N/A
TRANSFERS OUT	71,243	88,965	88,965	110,000	23.64%	23.64%
DEPARTMENT TOTAL	1,398,296	798,045	822,175	867,095	8.65%	5.46%

502031-

WATER DEPT. DISTRIBUTION

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	99,583	113,300	129,000	135,818	19.87%	5.29%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	52,298	73,000	58,000	148,000	102.74%	155.17%
COMMODITIES	3,588,778	4,002,000	3,902,000	4,141,750	3.49%	6.14%
UTILITIES	92,132	92,500	92,500	92,500	0.00%	0.00%
CAPITAL OUTLAY	0	5,000	5,000	5,000	0.00%	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	3,832,791	4,285,800	4,186,500	4,523,068	5.54%	8.04%

**BUDGET REQUEST - 2025
WATER DEPT. MAIN MAINTENANCE**

502050-

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	429,099	415,600	437,600	432,600	4.09%	-1.14%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	157,084	126,250	136,000	135,500	7.33%	-0.37%
COMMODITIES	247,350	187,200	237,200	237,200	26.71%	0.00%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	6,421	4,000	4,000	10,000	150.00%	150.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	839,954	733,050	814,800	815,300	11.22%	0.06%

502054-

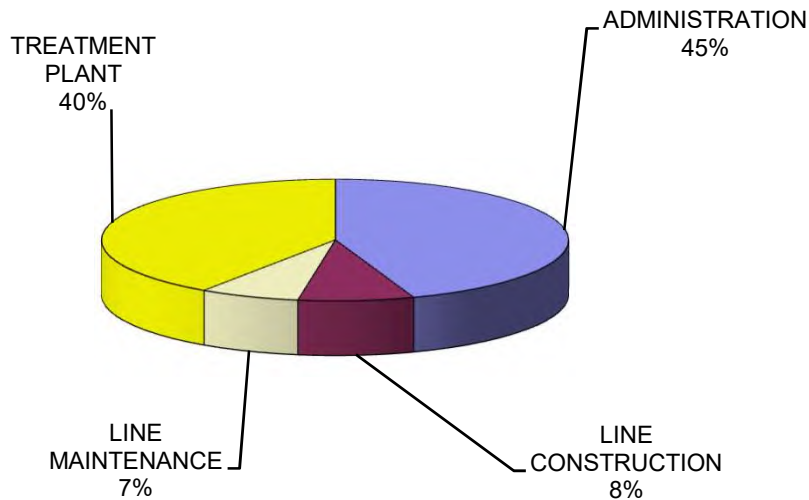
WATER DEPT. METER MAINTENANCE

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	140,077	144,500	140,100	151,500	4.84%	8.14%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	49,686	40,000	50,000	65,000	62.50%	30.00%
COMMODITIES	2,540	4,000	4,000	4,000	0.00%	0.00%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	123,701	102,000	52,000	252,000	147.06%	384.62%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	316,004	290,500	246,100	472,500	62.65%	92.00%

**BUDGET REQUEST - 2025
SEWER FUND - SUMMARY**

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	1,982,096	2,026,625	2,020,550	2,091,525	3.20%	3.51%
TRAINING & DEVELOPMENT	6,484	11,600	10,300	11,600	0.00%	12.62%
CONTRACTUAL SERVICES	738,403	763,537	830,846	823,377	7.84%	-0.90%
COMMODITIES	226,214	294,250	279,450	320,750	9.01%	14.78%
UTILITIES	352,363	327,200	337,200	335,700	2.60%	-0.44%
DEBT SERVICE	789,112	1,670,928	1,669,928	1,671,778	0.05%	0.11%
CAPITAL OUTLAY	13,168	24,750	25,668	47,100	90.30%	83.50%
CAPITAL IMPROVEMENTS	1,063,903	0	0	0	N/A	N/A
TRANSFERS OUT	159,902	160,491	160,491	176,940	10.25%	10.25%
TOTAL	5,331,645	5,279,381	5,334,433	5,478,770	3.78%	2.71%

SEWER FUND DIVISIONS



Sewer Division

The primary accountabilities of the Sewer Division are:

- To continue to maintain, clean, and repair the sanitary and storm sewer system, and respond in a timely and efficient manner to emergency situations.
- To locate all Village utility lines for JULIE (Joint Utility Locating Information for Excavators).
- To treat and dispose of all sewage in an environmentally approved manner.
- To maintain and operate the main Water Reclamation Facility (WRF), seven sanitary pumping stations, and various emergency equipment.
- To maintain a laboratory facility, and to test for required parameters under our National Pollutant Discharge Elimination System (NPDES) permit program administered by the Illinois Environmental Protection Agency (IEPA).

In addition to maintaining the sanitary sewer collection system, the Sewer Division operates and maintains the WRF and eleven (11) satellite facilities. The eleven facilities include seven (7) sanitary pumping stations, two (2) storm water pumping stations, the Bannockburn detention basin, and the monitoring/maintenance of the 29A reservoir. The maintenance and operation of the satellite facilities is an essential part of the overall collection system and the wastewater treatment process. The Sewer Division monitors operations that are pertinent to the operations of the 29A reservoir, which are then reported to the Metropolitan Water Reclamation District of Greater Chicago.

The WRF is currently staffed five days a week, Monday through Friday, and is not staffed on holidays. Additional coverage is provided, as needed, to control excess flow or repair mechanical problems. The WRF staff currently includes seven full-time employees; a superintendent, one WRF Foreman, one Lab Technician and four Maintenance Operators.

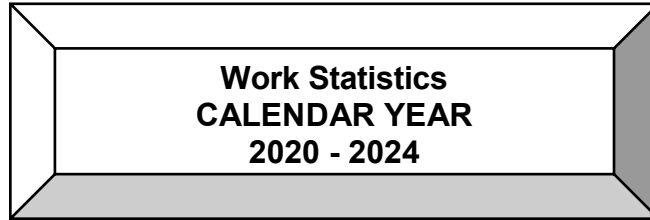
Accomplishments between January 2024 and December 2024:

- Televised 61,770 feet of sewers.
- Cleaned 51,428 feet of sanitary sewers.
- A priority list for sanitary sewer lining and manhole rehabilitation was previously developed, compiling 10 years of sewer system investigation. Since 2016, over ten miles of sanitary sewers have been lined as part of that program.
- Maintained the USGS Creek Monitoring stations.
- Acted as the lead agency for the North Branch Watershed Workgroup (NBWW).
- Met all NPDES permit requirements for the WRF for the year.
- The Pump and Hatch Replacement Project was constructed this year. 5 large wet weather pumps at the Warwick and Deerfield Rd. Stations were replaced. Also 12 hatches at various lift stations were removed and replaced. This project will be complete in January of 2025.
- As part of the NBWW, Work on a Nutrient Assessment and Reduction Plan (NARP) has continued, and the first of 4 years of work on the NARP has been completed.

The Sewer Division goals for the 2025 fiscal year are as follows:

- Clean and televise 80,000 linear feet of sanitary and storm sewers.
- Work with the Engineering Department, and the Building Department, to inspect all storm and sanitary sewer repairs and reinstatements.
- The Division will continue to focus on reducing storm water infiltration into the sanitary sewer system, using information from the Inflow and Infiltration Study, and Capital Improvement Plan priority lists.
- Work with the Engineering Department on the construction of various projects, including the 2025 Street Rehabilitation Project.
- Bi-annual biosolids hauling and land application.
- Optimize WRF treatment processing to minimize energy and chemical use.
- Meet all NPDES permit deadlines for the NARP and phosphorus limits.
- Dye test and televise illegal connections to sanitary sewer system.

SEWER DIVISION



	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Cleaning and Maintenance</u>					
Sanitary Sewer Blockages	3	7	7	7	11
Sanitary Sewer Cleaned (in feet)	4,200	10,892	28,302	36,097	51,428
Sanitary Excavation Openings	5	5	3	2	6
Sanitary Manholes Rebuilt (in-house)	0	0	2	15	17
Sanitary Sewers Televised (in feet)	4,200	10,892	28,302	36,097	49,696
Homes Dye or Smoke Tested	21	202	74	51	89
Sewer Pipe Replaced (in-house)	41	234	192	131	272
<u>Construction</u>					
Storm Sewers Cleaned (in feet)	105,139	123,312	11,232	18,208	12,725
Inlets Cleaned	356	102	74	62	82
Storm Excavation Openings	6	8	5	8	9
Storm Infiltrations Found	1	1	1	1	1
Storm Structures Reconstructed (in-house)	27	11	8	73	48
Storm Sewers Televised (in feet)	105,139	123,312	10,784	18,208	12,725
Street Inlet Covers Replaced	8	9	31	8	8
New Storm Sewers or Laterals Installed (in feet) (in-house)	384	81	145	107	187
Inlets Dyed or Smoke Tested	9	5	3	4	8
Street Inlets Replaced (in-house)	11	9	8	8	9
<u>Wastewater Treatment Plant</u>					
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Sanitary Sewage Pumped (in million gallons)	969	821	881	845	954
Electric Current Used (in thousand K.W.H.)	2,849	2,552	2,650	2,636	2,499
Sludge Hauled/Land Application (Cubic Yards)	2,231	2,591	1,960	1,864	1,848

**BUDGET REQUEST - 2025
SEWER DEPT. ADMINISTRATION**

542010-

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	314,545	282,900	266,800	283,650	0.27%	6.32%
TRAINING & DEVELOPMENT	710	2,600	2,800	2,600	0.00%	-7.14%
CONTRACTUAL SERVICES	238,873	317,700	281,912	319,412	0.54%	13.30%
COMMODITIES	3,190	5,050	5,050	5,050	0.00%	0.00%
UTILITIES	4,348	4,700	4,700	4,700	0.00%	0.00%
DEBT SERVICE	789,112	1,670,928	1,669,928	1,671,778	0.05%	0.11%
CAPITAL OUTLAY	4,371	6,250	6,368	14,600	133.60%	129.27%
CAPITAL IMPROVEMENTS	1,063,903	0	0	0	N/A	N/A
TRANSFERS OUT	123,101	123,551	123,551	140,000	13.31%	13.31%
DEPARTMENT TOTAL	2,542,153	2,413,679	2,361,109	2,441,790	1.16%	3.42%

542031-

SEWER DEPT. LINE CONSTRUCTION

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	330,661	325,200	328,000	348,200	7.07%	6.16%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	18,157	20,500	21,772	20,500	0.00%	-5.84%
COMMODITIES	74,677	64,200	64,200	64,200	0.00%	0.00%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	4,975	5,000	5,000	5,000	0.00%	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	428,470	414,900	418,972	437,900	5.54%	4.52%

BUDGET REQUEST - 2025

542051-

SEWER DEPT. MAIN MAINTENANCE/CLEANING

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	270,042	297,000	294,200	286,000	-3.70%	-2.79%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	53,058	64,500	107,000	64,500	0.00%	-39.72%
COMMODITIES	22,125	23,500	23,500	27,500	17.02%	17.02%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	345,225	385,000	424,700	378,000	-1.82%	-11.00%

542052-

SEWER DEPT. WASTEWATER TREATMENT FACILITY

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	1,066,848	1,121,525	1,131,550	1,173,675	4.65%	3.72%
TRAINING & DEVELOPMENT	5,774	9,000	7,500	9,000	0.00%	20.00%
CONTRACTUAL SERVICES	428,315	360,837	420,162	418,965	16.11%	-0.28%
COMMODITIES	126,222	201,500	186,700	224,000	11.17%	19.98%
UTILITIES	348,015	322,500	332,500	331,000	2.64%	-0.45%
CAPITAL OUTLAY	3,822	13,500	14,300	27,500	103.70%	92.31%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	36,801	36,940	36,940	36,940	0.00%	0.00%
DEPARTMENT TOTAL	2,015,797	2,065,802	2,129,652	2,221,080	7.52%	4.29%

Public Works Garage

The primary accountabilities of the Public Works Garage are:

- Maintain Village and Police Department Vehicles.
- Maintain Village owned mobile capital equipment.
- Provide repairs and maintenance of equipment in support of Public Works forces.
- Provide recommendations regarding equipment and vehicle purchasing.
- Prepare specifications and bid documents for new vehicles and equipment purchases.
- General building maintenance for the main Public Works Facility.

Garage personnel, consisting of one foreman and one mechanic, are responsible for the overall maintenance of all public works, police and engineering vehicles and equipment as well as the Public Works facility. The foreman and mechanic within this division maintain 11 Administration vehicles, 18 Police vehicles, 27 Public Works vehicles, and 120 various pieces of construction/maintenance related equipment. The construction and maintenance equipment includes: 25 snow plows, three backhoes, two front end loaders, three mower tractors, three Bobcats, one sidewalk plow, one sidewalk blower, five snow blowers, one street sweeper, three-20 cubic yard self-loading leaf vacuum trailers, one-14 cubic yard self-loading leaf vacuum trailer, one lighting trailer, two arrow board trailers, four message boards, one stump grinder, two wood chippers, four air compressors, eight salt spreaders, eight pumps, seven generators, two hydraulic concrete breakers, six lawn mowers, 10 chain saws, six cement saws, 10 trailers and two water jets. The Public Works building, and HVAC equipment, are also maintained by the Garage personnel.

A charge is made to the various Village departments by budgetary functions for parts and labor on vehicles and equipment serviced by the Garage. The department is responsible to contract for service, from outside repair companies, for major building work and major equipment, body, and transmission work, as well as, maintaining a parts inventory.

Accomplishments between January 2024 and December 2024:

- Maintained all snow and ice removal equipment during winter storms.
- General maintenance of all Village and Police Department Vehicles.
- Facilitated the replacement of the PW generator, likely to be fully complete in 2025.
- Maintained the Public Works Facility at 465 Elm Street including; directing contractors on general HVAC repairs, maintenance, and wash bay repairs.
- Monthly reports were submitted to the Finance Department for departmental expenditures.
- Manpower was supplied for Village emergencies, such as wind storms, snow events, and main breaks
- Awarded and awaiting delivery of one new 5-ton dump w/ electronic salt spreader and plow fleet #805
- Awarded the purchase of one new Water Division bread truck # 604
- Awarded the purchase of three new 5-ton plow truck chassis, #'s 801, 802, and 806
- Awarded and took delivery of three new 1-ton pickup truck #'s 705, 706, and 707
- Awarded and took delivery of one new ¾-ton pickup truck # 600
- Took delivery of one new building and zoning plug in hybrid vehicle fleet # 306
- Awarded and took delivery of one new MT7 trackless sidewalk machine

The Public Works Garage goals for the 2025 fiscal year are as follows:

- Maintain all snow and ice removal equipment during winter storms.
- General maintenance of all Village and Police Department Vehicles.
- Continued implementation of asset management, inventory, and work order systems.
- Prepare specifications and bidding documents for the replacement of:
 - ◆ Award upfitting of 5-ton truck #'s: 801,802,806
 - ◆ Replace hose reels in garage
 - ◆ Replace truck lifts in main garage
 - ◆ Award and take delivery of new air compressor
 - ◆ Take delivery of new Wastewater Reclamation Facility generator
 - ◆ Work with HVAC contractors in preparation of system replacement

**BUDGET REQUEST - 2025
GARAGE FUND**

702050-

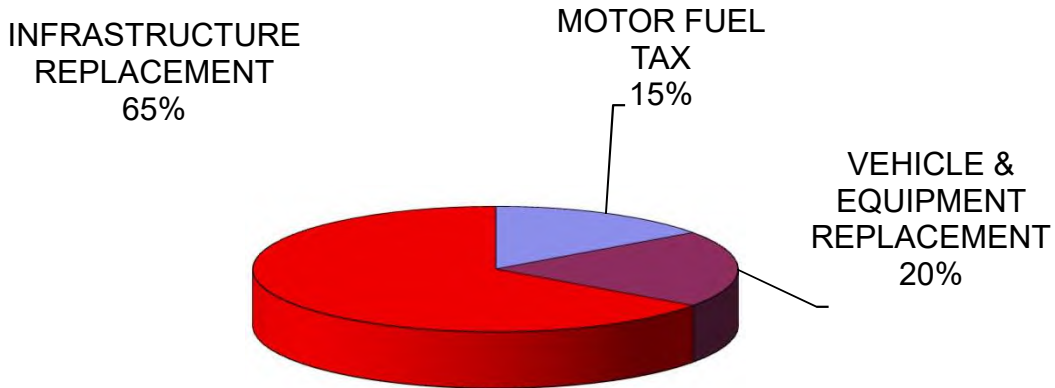
	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024□2025	% CHG BUDG EST□2025
PERSONNEL SERVICES	301,604	323,200	312,700	334,200	3.40%	6.88%
TRAINING & DEVELOPMENT	61	6,300	5,272	6,300	0.00%	19.50%
CONTRACTUAL SERVICES	22,358	29,400	26,400	29,400	0.00%	11.36%
COMMODITIES	102,998	124,800	125,800	124,800	0.00%	-0.79%
UTILITIES	6,073	3,400	900	3,200	-5.88%	255.56%
DEBT SERVICE	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	200	75	2,700	1250.00%	3500.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	1,700	1,700	1,700	4,100	141.18%	141.18%
DEPARTMENT TOTAL	434,794	489,000	472,847	504,700	3.21%	6.74%

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**BUDGET REQUEST - 2025
CAPITAL PROJECT FUNDS - SUMMARY**

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	0	0	0	0	N/A	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	703,841	410,000	380,000	1,065,000	159.76%	180.26%
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
OTHER EXPENSES	130,551	2,489,840	876,639	1,701,087	-31.68%	94.05%
CAPITAL OUTLAY	7,157,891	7,075,000	6,650,000	5,835,000	-17.53%	-12.26%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
TOTAL	7,992,283	9,974,840	7,906,639	8,601,087	-13.77%	8.78%

CAPITAL PROJECT FUNDS



CAPITAL PROJECTS FUNDS

The Village has a number of sources from which capital projects are funded. These include the funds described in this section and also the General, Water and Sewer Funds. As part of the annual budget process, the Village prepares a separate five-year Capital Improvement Program (CIP), which is updated for the budget year. The capital project program for 2025 is more fully described in the *Transmittal Letter* and in the *Major Budget Policies and Objectives* section. Five years of the CIP are presented in this section in tabular form, along with those capital projects funds as described below.

The Village defines a capital project generally as a long-lived fixed improvement with a cost greater than \$5,000.

INFRASTRUCTURE REPLACEMENT FUND

This fund was established in 1989 for the purpose of maintaining, repairing and renovating the capital assets of the Village. The primary sources of funding have been residual equity transfers (primarily from the General Fund), a 0.25% home rule sales tax established in 2005, an infrastructure maintenance fee established in 2014, MFT revenue, bond proceeds, state and federal grants and investment earnings.

As part of the planning for the substantial projects contained in this CIP and beyond, it is planned to continue to utilize existing revenue sources, including the 0.25% home rule sales tax, the infrastructure maintenance fee, General Fund transfer, all MFT funds and new and carryover state and federal grants (primarily road).

MOTOR FUEL TAX

The Motor Fuel Tax (MFT) is a share of the state-imposed and collected fuel tax. The sharing is based on a per-capita formula derived by the state legislature. The State implemented an additional MFT of 19 cents starting in 2020. For 2025, the total MFT is 47 cents per gallon. A portion of the additional tax flows to Municipalities through the Transportation Renewal Fund. State regulations strictly control the use of these funds and include the following eligible items: street construction, maintenance or reconstruction, bridge repair, traffic signal installation and maintenance, and sidewalk repair and maintenance. The Village intends to use all the MFT funds this year towards participating fund items within the Hazel Avenue Infrastructure Project.

VEHICLE AND EQUIPMENT REPLACEMENT

This fund is established to amortize the replacement cost of certain Village equipment over its useful life. For inclusion into this schedule, capital equipment is defined as any vehicle or regularly replaced equipment item having a useful life of more than one year and a value of \$5,000 or more at the time of the purchase. Over the past two years, a number of items that were not previously included in the schedule have been added and the appropriate contributions included in the operating divisions. A list of the major items to be replaced this fiscal year follows:

- Police Lockup Remodel - \$50,000
- Police Emergency Generator Replacement - \$300,000
- Police Defibrillators (8) - \$16,000
- Network Switching Equipment - \$100,000
- Public Works Backup Generator - \$100,000
- Public Works Truck Lift - \$70,000
- LEROI Air Compressor - \$26,000
- WRF Portable Generator - \$27,000
- Secondary Datacenter Data Storage Array - \$45,000
- Primary Datacenter Server Virtualization Host Servers - \$85,000
- Police vehicle (U1) - \$45,000
- Police vehicle (#10) - \$55,000
- CD vehicle - \$40,000
- Plow Truck (#801) - \$195,133
- Plow Truck (#802) - \$195,133
- Plow Truck (#806) - \$201,821
- PW Truck (#604) - \$250,000

**BUDGET REQUEST - 2025
INFRASTRUCTURE REPLACEMENT FUND**

222082-

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	0	0	0	0	N/A	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	703,841	410,000	380,000	1,065,000	159.76%	180.26%
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	6,750,783	3,085,000	2,660,000	4,535,000	47.00%	70.49%
TRANSFERS OUT	0	0	0	0	N/A	N/A
FUND TOTAL	7,454,624	3,495,000	3,040,000	5,600,000	60.23%	84.21%

142050-

MOTOR FUEL TAX FUND

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	0	0	0	0	N/A	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	0	0	0	0	N/A	N/A
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	3,990,000	3,990,000	1,300,000	-67.42%	-67.42%
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	0	3,990,000	3,990,000	1,300,000	-67.42%	-67.42%

211150-

VEHICLE & EQUIPMENT REPLACEMENT FUND

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	0	0	0	0	N/A	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	0	0	0	0	N/A	N/A
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	130,551	2,489,840	876,639	1,701,087	-31.68%	94.05%
CAPITAL IMPROVEMENTS	407,108	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	537,659	2,489,840	876,639	1,701,087	-31.68%	94.05%

PROJECT	PROJECT TYPE	2024		2025	2026	2027	2028	2029	Funding Source
		Budgeted	Projected						
1) TRANSPORTATION AND ROADWAY PROJECTS									
A) Street Rehabilitation Program									
••••• 1. Construction	Capital		60,000		3,500,000	1,500,000	2,000,000	2,000,000	Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.								Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb	2,750,000	2,750,000		750,000	750,000	750,000	750,000	Motor Fuel Tax (MFT)
	Ex Fund or Reimb	1,240,000	1,240,000						Rebuild Illinois Grant (RBI)
B) Arbor Vitae Rd & Appletree Ln Infrastructure Project									
••••• 1. Phase II Design	Prof Serv.	75,000		20,000	75,000				Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.					225,000	25,000		Infrastructure Replacement Fund (IRF)
3. Construction	Capital					2,500,000			Infrastructure Replacement Fund (IRF)
C) Warwick, Warwick Court and Deere Park Watermain Project									
••••• 1. Phase II Design	Prof Serv.					50,000	100,000		Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.							150,000	Infrastructure Replacement Fund (IRF)
3. Construction	Capital							2,000,000	Infrastructure Replacement Fund (IRF)
D) Meadowbrook Ramsay (Water Main Project)									
• 1. Phase II Design	Prof Serv.							150,000	Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.								Infrastructure Replacement Fund (IRF)
3. Construction	Capital								Infrastructure Replacement Fund (IRF)
E) Park Ave Reconstruction									
••• 1. Phase I & II Engineering (Design)	Prof Serv.	75,000	5,000						Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.								Infrastructure Replacement Fund (IRF)
3. Construction	Capital								Infrastructure Replacement Fund (IRF)
F) Hazel Ave Reconstruction									
••••• 1. Phase I & II Engineering (Design)	Prof Serv.		75,000	15,000					Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.			460,000	200,000				Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb			592,000					Federal Grant Reimbursement
	Ex Fund or Reimb			4,178,000					Federal Grant
	Ex Fund or Reimb			1,300,000					Motor Fuel Tax (MFT)
	Capital			3,050,000					Infrastructure Replacement Fund (IRF)
	Capital			250,000					Infrastructure Replacement Fund (IRF)
G) Waukegan Road Water Main Project									
2. Phase III Engineering	Prof Serv.	15,000	0						Infrastructure Replacement Fund (IRF)
H) Northwoods Road Water Main Project									
• 1. Phase II Design	Prof Serv.							150,000	Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.								Infrastructure Replacement Fund (IRF)
3. Construction	Capital								Infrastructure Replacement Fund (IRF)
I) Lake Eleanor Water System Improvement									
• 1. Phase II Design	Prof Serv.						150,000		Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.							300,000	Infrastructure Replacement Fund (IRF)
3. Construction	Capital							2,000,000	Infrastructure Replacement Fund (IRF)
J) Middle Fork Pedestrian Bridge									
••• 1. Phase I & II Engineering (Design)	Prof Serv.			20,000	30,000	30,000			Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb			40,000	60,000	60,000			Highland Park IGA - Reimburse TBD
	Prof Serv.			20,000	30,000	30,000			Village Green Initiatives Fund
2. Phase III Engineering	Prof Serv.						75,000		Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb						75,000		Highland Park IGA - Reimburse TBD
	Capital						525,000		Infrastructure Replacement Fund (IRF)
	Capital						100,000		Village Green Initiatives Fund
	Ex Fund or Reimb						625,000		Highland Park IGA - Reimburse TBD
K) IDOT IL 43 Resurfacing - Local Share									
	Capital	50,000	50,000						Infrastructure Replacement Fund (IRF)
L) Planimetric Mapping Services									
	Prof Serv.			50,000			60,000		Infrastructure Replacement Fund (IRF)
Transportation/Street Projects Totals		4,205,000	4,180,000	9,995,000	4,645,000	5,145,000	4,485,000	7,500,000	
2) STREET MAINTENANCE PROJECTS									
A) Pavement Marking Program									
	Maint	25,000	25,000	25,000	25,000	25,000	25,000	25,000	Infrastructure Replacement Fund (IRF)
B) Sidewalk Program / ADA Transition Plan									
1. ADA Transition Plan Development	Prof Serv.		20,000						Infrastructure Replacement Fund (IRF)
2. Construction	Maint	100,000	100,000	50,000	100,000	100,000	100,000	100,000	Infrastructure Replacement Fund (IRF)
C) Roadway Condition Evaluations - IMS Roadway Testing									
	Prof Serv.				60,000			65,000	Infrastructure Replacement Fund (IRF)
D) Village Right of Way Tree Survey									
	Prof Serv.		20,000						Infrastructure Replacement Fund (IRF)
E) Lighting System Upgrades									
	Capital	75,000	75,000		50,000	50,000	50,000	50,000	Infrastructure Replacement Fund (IRF)
Street Maintenance Totals		200,000	240,000	75,000	235,000	175,000	175,000	240,000	
3) WASTEWATER FACILITIES									
A) Biosolids Dryer Building Project									
1. Phase I / II / III Engineering	Prof Serv.		30,000	200,000	200,000				Infrastructure Replacement Fund (IRF)
2. Construction	Capital					2,000,000	2,000,000	1,000,000	Infrastructure Replacement Fund (IRF)
B) NARP (Nutrient Assessment Reduction Plan)									
	Prof Serv.	20,000	20,000	20,000					Infrastructure Replacement Fund (IRF)
C) Wet Weather Station Pump and Hatch Replacements									
1. Phase II / III Engineering	Prof Serv.	50,000	50,000						Infrastructure Replacement Fund (IRF)
2. Construction	Capital	1,000,000	950,000						Infrastructure Replacement Fund (IRF)
D) SCADA Server & Computer Replacements and Updates									
	Capital	30,000	30,000	35,000					Infrastructure Replacement Fund (IRF)
E) Deerfield Road Generator & MCC Replacement Project									
1. Phase II / III Engineering	Prof Serv.			150,000					Infrastructure Replacement Fund (IRF)
2. Construction	Capital	100,000	50,000		250,000	250,000			Infrastructure Replacement Fund (IRF)
F) Excess Flow Clarifier Tank Repairs									
	Capital					125,000			Infrastructure Replacement Fund (IRF)
Wastewater Facilities Totals		1,200,000	1,130,000	405,000	450,000	2,375,000	2,000,000	1,000,000	
4) PUBLIC BUILDINGS / FACILITIES									
A) Park District - Patty Turner Parking Lot Resurfacing									
	Capital	150,000	150,000						Infrastructure Replacement Fund (IRF)
B) Parking Lot Rehab (Village Hall, Lindemann & Marathon)									
	Maint				200,000				Infrastructure Replacement Fund (IRF)
C) Northwest Quadrant Redevelopment									
1. Phase II Design	Prof Serv.						200,000		Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.							200,000	Infrastructure Replacement Fund (IRF)
3. Construction	Capital							2,000,000	Infrastructure Replacement Fund (IRF)
D) Village Green Initiatives (Chargers, Buildings, etc.)									
	Capital	250,000	250,000	230,000	220,000	220,000	150,000	250,000	Infrastructure Replacement Fund (IRF)
E) Public Works Building Roof Replacement									
	Capital							400,000	Infrastructure Replacement Fund (IRF)
F) Public Works Salt Building Roof Replacement									
1. Phase II / III Engineering	Prof Serv.		20,000		30,000				Infrastructure Replacement Fund (IRF)
2. Construction	Capital	300,000	0		400,000				Infrastructure Replacement Fund (IRF)
G) Public Works HVAC Replacement									
1. Phase II Engineering	Prof Serv.				100,000				Infrastructure Replacement Fund (IRF)
2. Construction	Capital					500,000			Infrastructure Replacement Fund (IRF)
H) Façade Rebate Grants									
	Capital	200,000	135,000	200,000					Infrastructure Replacement Fund (IRF)
I) Repair to Village Owned Properties									
	Capital	50,000	160,000	70,000	100,000	100,000	100,000	100,000	Infrastructure Replacement Fund (IRF)
Public Buildings / Facilities Totals		950,000	715,000	500,000	1,050,000	820,000	450,000	2,950,000	
5) SEWER PROJECTS									
A) Sanitary Sewer Lining									
	Capital	425,000	425,000	400,000	425,000	425,000	425,000	425,000	Infrastructure Replacement Fund (IRF)
B) Inflow and Infiltration - Sump Pump Reduction									
	Capital	5,000	0						Infrastructure Replacement Fund (IRF)
C) Inflow and Infiltration - Sanitary System Flow Monitoring									
	Prof Serv.						100,000		Infrastructure Replacement Fund (IRF)
D) Drainage Study and Resolution Program									
1. Phase II Design	Prof Serv.	25,000	20,000	10,000	25,000	25,000	25,000	25,000	Infrastructure Replacement Fund (IRF)
2. Construction	Capital	50,000	50,000	50,000	50,000	50,000	50,000	50,000	Infrastructure Replacement Fund (IRF)
E) Capital Project Locations Sewer Televising & Repairs									
	Capital	75,000	75,000	50,000	75,000	75,000	75,000	75,000	Infrastructure Replacement Fund (IRF)
F) District 113 Ditch Drainage Improvement									
	Capital	25,000	0			25,000			Infrastructure Replacement Fund (IRF)
G) District 113 Parking Lot Drainage Improvement									
	Capital					75,000			Infrastructure Replacement Fund (IRF)
6) WATER SYSTEM PROJECTS									
A) Water System Redundancy Project (Northbrook Connection)									
1. Phase II Design / Legal	Prof Serv.	125,000	50,000	100,000	100,000	100,000			Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.						500,000		Infrastructure Replacement Fund (IRF)
3. SCADA Upgrades	Prof Serv.	25,000	70,000						Infrastructure Replacement Fund (IRF)
4. Construction	Ex Fund or Reimb						0		Northbrook IGA - Reimburse TBD
	Capital						5,000,000		Infrastructure Replacement Fund (IRF)
B) Lead Service Line Elimination Program									
1. Residential Program	Capital	100,000	0	75,000	75,000	100,000	100,000	100,000	Infrastructure Replacement Fund (IRF)
2. Public Works Operations (moved to operations in '25)	Capital	25,000	25,000						Infrastructure Replacement Fund (IRF)
C) Water System Valving Improvements									
	Capital	50,000	50,000	50,000	50,000	50,000	50,000	50,000	Infrastructure Replacement Fund (IRF)
Sewer & Water Totals		930,000	765,000	735,000	800,000	925,000	6,325,000	725,000	
UNPROGRAMMED ITEMS NOT IN MUNIS		VARIES	0	0					
CAPITAL IMPROVEMENT PROJECTS - TOTALS		\$7,485,000	\$7,030,000	\$11,710,000	\$7,180,000	\$9,440,000	\$13,435,000	\$12,415,000	

CAPITAL IMPROVEMENT PROGRAM PROJECTIONS FOR CONSTRUCTION PROJECTS, LAND ACQUISITION, & BUILDINGS OVER \$5,000

FUNDING SUMMARY	2024 Budget	2024 Proj	2025	2026	2027	2028	2029
Federal Grant	0	0	4,178,000	0	0	0	0
Federal Grant - Reimbursement	0	0	592,000	0	0	0	0
Motor Fuel Tax (MFT)	2,750,000	2,750,000	1,300,000	750,000	750,000	750,000	750,000
Rebuild Illinois Grant	1,240,000	1,240,000	0	0	0	0	0
City of Highland Park IGA - Reimbursement	0	0	40,000	60,000	60,000	700,000	0
Village of Northbrook IGA - Reimbursement	0	0	0	0	0	0	0
Village Green Initiatives Fund	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Infrastructure Replacement Fund (IRF)	3,245,000	2,790,000	5,350,000	6,120,000	8,380,000	11,735,000	11,415,000
TOTAL	\$ 7,485,000	\$ 7,030,000	\$ 11,710,000	\$ 7,180,000	\$ 9,440,000	\$ 13,435,000	\$ 12,415,000
PROJECT TYPE SUMMARY							
Capital Improvement	2,960,000	2,535,000	4,460,000	5,195,000	8,045,000	10,625,000	10,500,000
Professional Services	410,000	380,000	1,065,000	850,000	460,000	1,235,000	1,040,000
Maintenance	125,000	125,000	75,000	325,000	125,000	125,000	125,000
Funded Externally of Reimbursed	3,990,000	3,990,000	6,110,000	810,000	810,000	1,450,000	750,000
TOTAL	\$ 7,485,000	\$ 7,030,000	\$ 11,710,000	\$ 7,180,000	\$ 9,440,000	\$ 13,435,000	\$ 12,415,000

ALTERNATE #1 No Debt



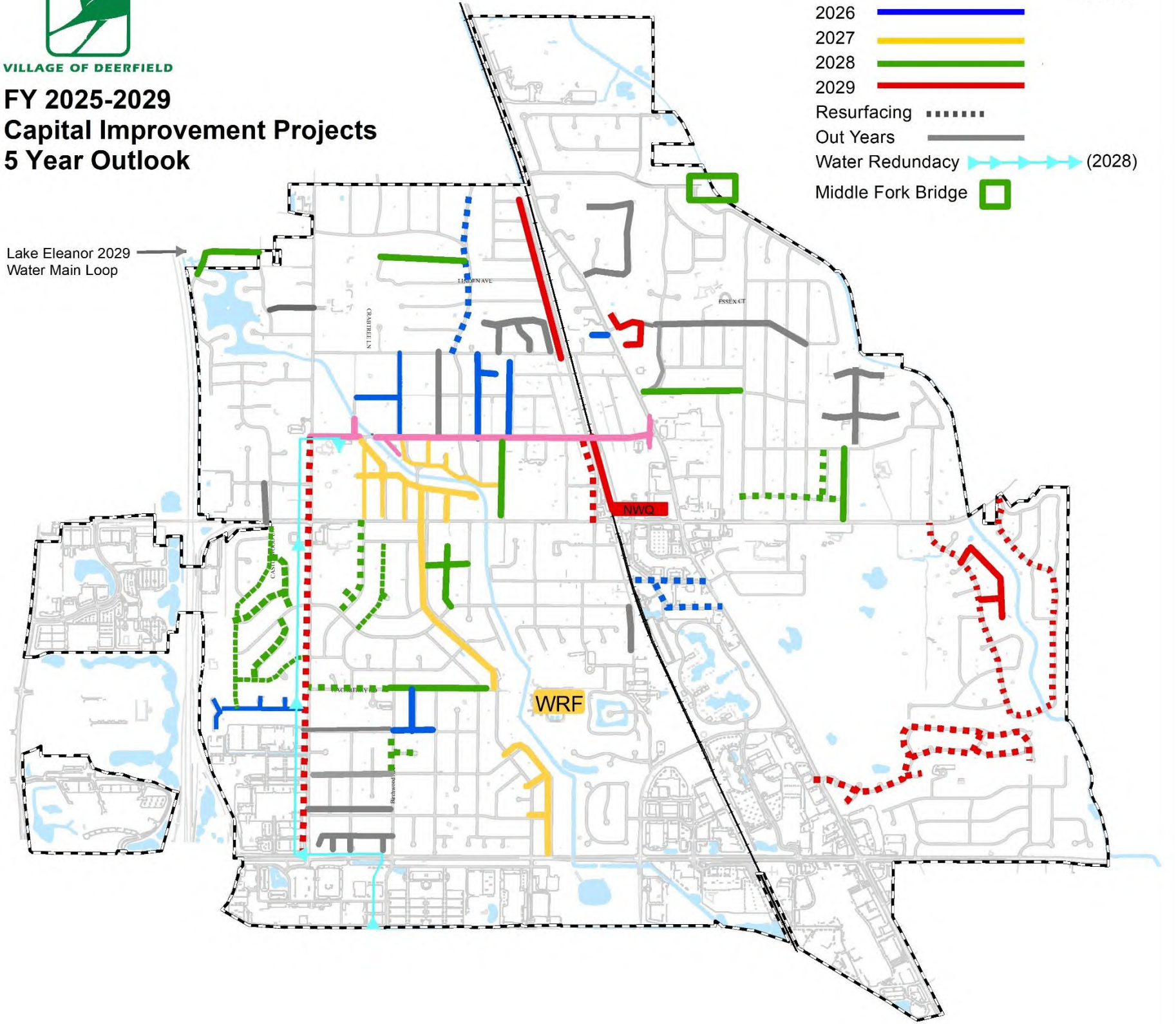
VILLAGE OF DEERFIELD

FY 2025-2029 Capital Improvement Projects 5 Year Outlook

Lake Eleanor 2029
Water Main Loop

LEGEND

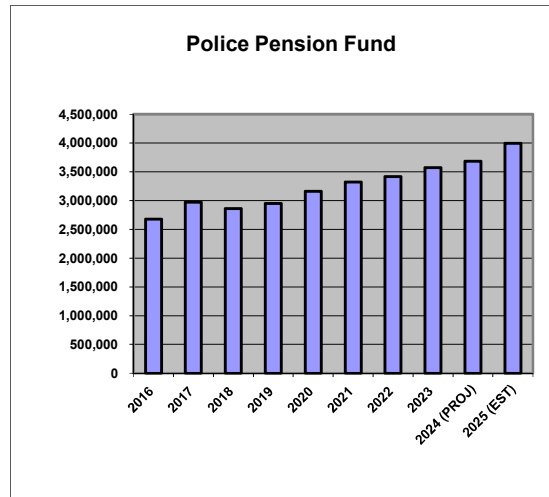
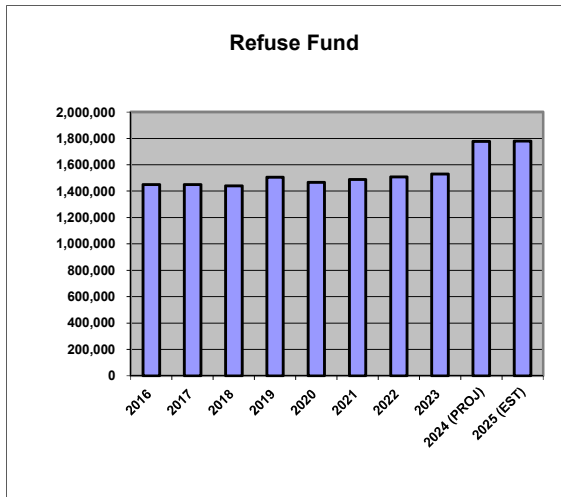
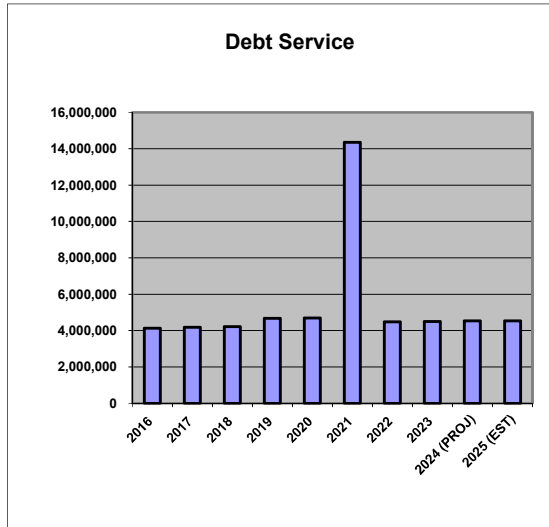
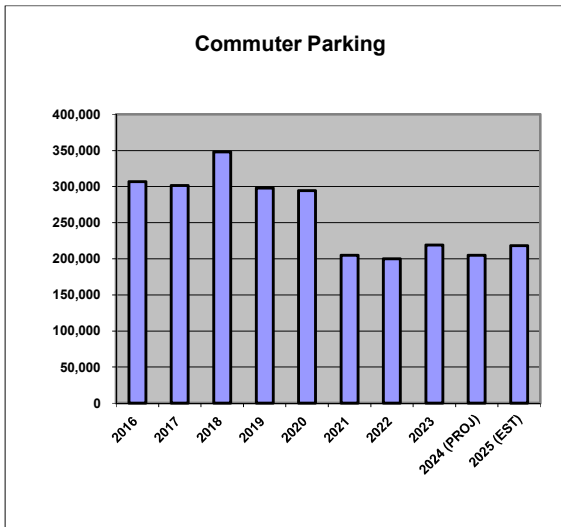
- 2025 —
- 2026 —
- 2027 —
- 2028 —
- 2029 —
- Resurfacing
- Out Years
- Water Redundancy →→→→→ (2028)
- Middle Fork Bridge



2025	2026	2027	2028	2029
Street Rehab	Street Rehab	Street Rehab	Street Rehab	Street Rehab
	Birch Court (Waukegan to West Limits)	Cedar Street (Holly to Hazel Ave)	Anthony (Pine to Deerpath)	Augusta (Oakmont to Saint Andrews)
	Beverly Pl. (Deerfield Rd to Margate Ter.)	Cedar Terrace (Deerfield to Arbor Vitae)	Appletree Lane (Deerfield to Central)	Carlisle (Deerfield Rd to Carriage Way)
	Broadmoor Pl. (Hazel to Greenwood)	Forestway (Laurel to South limits)	Appletree Court (Entire Limits)	Carriage Way (Deerfield Rd to Carlisle)
	Central Ave (Robert York to Waukegan Rd)	Gordon (Pine to Forestway)	Berkley (Stratford to Linden Loop)	Chestnut (Deerfield Rd to Hazel Ave)
	Craig Court (Entire Limits)	Hemlock (Hazel to Holly)	Birchwood (Gordon to Rosewood)	Chestnut (Greenwood to North Ave)
	Earls Court (Hackberry to Rosewood)	Holly Court (Entire limits)	Castlewood (Wego to Deerfield Rd)	Doral Court (Oakmont to South Limits)
	Forsythia Dr. (Wego Trail to South Limits)	Holly Lane (Juniper to Woodward)	Clavinia Lane (Castlewood to Sapling)	Exmoor Court (Oakmont to South Limits)
	Kingston (Warrington to Beverly)	Holmes (Deerfield to Appletree)	Dartmouth Lane (Castlewood to Wilmot)	Oakmont (Waukegan to Saint Andrews)
	Oakley (Hazel to Greenwood)	Laurel Ave (Pine to Forestway)	Hackberry (Birchwood to Wilmot)	Park Avenue (Deerfield Rd to Hazel Ave)
	Osterman (Railroad to Waukegan)	Peachtree (Forestway to Pine)	Hackberry (Pine to Birchwood)	Saint Andrews (E & W Saint Andrews to Limits)
	Paula Court (Entire Limits)	Pine (Deerfield to Arbor Vitae)	Indian Hill Road (Central to Bayberry Ln)	Tamarisk (Augusta to Saint Andrews)
	Robbie Court (Entire Limits)	Pine (Hackberry to Deerfield Rd)	Lombardy (Anthony to Central)	Wicklów (Cody Lane to South Limits)
	Robert York (Osterman to South Limits)	Spruce (Deerfield to Arbor Vitae)	Lombardy Court (Entire Limits)	Wicklów Court (Entire Limits)
	Rosewood (Fairview to Birchwood)		Sapling Lane (Castlewood to Central)	Wilmot Road (Lake Cook to Hazel)
	Somerset Ave (Cherry to Broadmoor)		Sprucewood Court (Entire Limits)	
	Stratford (North Ave to Greenwood)		Susan Lane (Central to Dartmouth)	
	Wayne (Hazel to Greenwood)		Westgate (Waukegan Rd to Warrington)	
	Wego Court (Entire Limits)		Woodward (Deerfield Road to Hazel)	
	Wego Trail (West Limits to Wilmot)			
	Westcliff (Kingston to Margate Ter.)			
Capital Projects	Capital Projects	Capital Projects	Capital Projects	Capital Projects
Hazel (Waukegan - Wilmot)		Arbor Vitae (Mitchell Park to east limits)	Water Redundancy Project Water Only	Deere Park Lane (Warwick to Deer Park Ct)
Illinois Trail (Hazel to North Limits)		Appletree Lane (Deerfield Rd to Hazel)	(Lake Cook Road / Wilmot Road)	Deere Park Court (Culdesac @ Warwick)
Journal (Waukegan to South Limits)			Middlefork Pedestrian Bridge	Lake Eleanor Water Loop
Maple (Hazel to South Limits)				North West Quadrant (NWQ)
				Warwick (Warwick Ct to Wincanton)
				Warwick Court (Culdesac @ Warwick)
		WRF Biosolid Dryer		

**BUDGET REQUEST - 2025
SUPPORT FUNDS - SUMMARY**

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	3,509,327	3,759,000	3,650,000	3,959,000	5.32%	8.47%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	1,595,897	1,728,400	1,718,000	1,779,000	2.93%	3.55%
COMMODITIES	16,311	22,700	22,700	22,700	0.00%	0.00%
UTILITIES	5,239	8,300	5,000	8,300	0.00%	66.00%
DEBT SERVICE	2,843,308	2,860,403	2,860,403	2,862,503	0.07%	0.07%
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	26,737	0	0	0	N/A	N/A
TRANSFERS OUT	1,823,712	1,942,671	1,942,671	1,892,028	-2.61%	-2.61%
TOTAL	9,820,531	10,321,474	10,198,774	10,523,531	1.96%	3.18%



* See descriptions of Support Funds on following pages.

DEBT SERVICE FUND

The Debt Service Fund is used for paying general obligation debt incurred by the Village. Property tax is levied in such a fashion so that the Village will receive funds in time to pay the principal and interest as it becomes payable. No new debt is anticipated in 2025.

Schedule of General Obligation Debt Outstanding

Currently the Village has seven general obligation bond issues outstanding:

General Obligation Bonds, Series 2011B. This \$12.5 million issue was dedicated to the continued construction of the wastewater treatment plant. The taxable debt was issued under the Federal Qualified Energy Conservation Bond (QECB) program and will receive a credit from the US Government of approximately 70% of the interest due. The credit has been reduced between 7% and 9% in recent years due to Federal Sequestration cuts. These were issued as term bonds all due in 2028; a sinking fund will accumulate the principal portion of the debt service levied each year. These will be serviced using property tax levies.

General Obligation Bonds, Series 2015. This \$9.575 million tax exempt issue was dedicated to partially fund an expanded three-year capital plan. This debt will be serviced using property tax levies. General Obligation Bonds, Series 2017. This \$5.7 million tax exempt issue was dedicated to fund capital projects and refund the remaining portion of the General Obligation Bonds, Series 2008. This debt will be serviced using property tax levies.

General Obligation Bonds, Series 2018. This \$5.9 million tax exempt issue was dedicated to partially fund a two-year capital plan. This debt will be serviced using property tax levies.

General Obligation Bonds, Series 2020. The \$6.28 million tax exempt issue was dedicated to refunding the remaining portion of the General Obligation Bonds, Series 2010A.

General Obligation Bonds, Series 2021. The \$23.245 million issue consisted of \$7.05 million in tax exempt debt for various Village capital projects and refunding the remaining portion of the General Obligation Bonds, Series 2011A, 2012 and 2013.

GENERAL OBLIGATION DEBT
Retirement Schedule Principal and Interest -- (Levy Year Basis)

TAX LEVY YEAR	General Obligation Series 2011B – 09/26/11		General Obligation Series 2015 – 05/06/15		General Obligation Series 2017 – 02/28/17		General Obligation Series 2018 – 05/21/18		General Obligation Series 2020 – 11/10/20		General Obligation Series 2021 – 10/27/21		TOTAL
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
	\$12,500,000 QECB 2)(3)		\$9,575,000 (1)		\$5,700,000 (1)		\$5,970,000 (1)		\$6,280,000 (1)		\$23,245,000 (4)		
2024	725,000	499,200	495,000	174,200	310,000	129,437	285,000	152,330	620,000	121,463	1,030,000	711,650	5,253,280
2025	725,000	499,200	510,000	159,350	320,000	120,137	295,000	140,930	645,000	96,663	1,100,000	660,150	5,271,430
2026	725,000	499,200	530,000	144,050	330,000	110,537	310,000	129,130	665,000	70,862	1,175,000	605,150	5,293,929
2027	880,000	499,200	545,000	128,150	345,000	99,812	320,000	119,830	685,000	44,262	975,000	546,400	5,187,654
2028	0	0	560,000	111,800	0	88,600	325,000	110,230	700,000	16,862	2,795,000	497,650	5,205,142
2029	0	0	575,000	95,000	0	88,600	335,000	100,480	705,000	8,812	2,950,000	357,900	5,215,792
2030	0	0	595,000	77,750	0	88,600	350,000	90,095	0	0	3,470,000	210,400	4,881,845
2031	0	0	610,000	59,900	455,000	88,600	360,000	79,245	0	0	950,000	141,000	2,743,745
2032	0	0	630,000	41,600	475,000	73,813	370,000	67,365	0	0	970,000	122,000	2,749,778
2033	0	0	650,000	21,125	490,000	57,187	385,000	55,155	0	0	985,000	102,600	2,746,067
2034	0	0	0	0	510,000	38,812	395,000	42,450	0	0	1,005,000	82,900	2,074,162
2035	0	0	0	0	525,000	19,687	410,000	29,020	0	0	1,025,000	62,800	2,071,507
2036	0	0	0	0	0	0	425,000	14,875	0	0	1,045,000	42,300	1,527,175
2037	0	0	0	0	0	0	0	0	0	0	1,070,000	21,400	1,091,400
TOTALS	3,055,000	1,996,800	5,700,000	1,012,925	3,760,000	1,003,822	4,565,000	1,131,135	4,020,000	358,924	20,545,000	4,164,300	51,312,906

(1) Source of Funds – Property Tax or Alternate

(2) Source of Funds – Property Tax or Alternate – Interest shown is gross amount due before application of Federal credit - \$7,250,000 is available in the 2011B sinking fund.

(3) Principal payment shown is contribution to sinking fund

(4) Source of Funds – Property Tax or Alternate – 22.97% of debt service is related to the Deerfield Public Library

PENSION FUNDS

The Village contributes to two pension funds as required by State Law.

Police Pension Fund

The Police Pension Fund is required by State law for all communities of over 5,000 in population. A Police Pension Board, made up of five members, administers the fund. Two are active members of the department, two are citizens of the community and one is elected from the beneficiaries of the fund. Patrol officers contribute 9.91% of their base salary toward the Police Pension Fund.

As of May 2022, all Police Pension Fund investments were transferred to the Illinois Police Officers’ Pension Investment Fund (IPOPFI) as required by consolidation legislation. IPOPFI now manages all investment decisions.

The Village (employer) contribution is determined annually based on an actuarial analysis of the fund pursuant to state statute. The Village has contributed at least 100% of the actuarially determined required contribution (reflected as an expense in the Police Department budget) in the past and plans to continue full funding in the future.

The Illinois Municipal Retirement Fund (IMRF)

IMRF covers Village employees with the exception of sworn police personnel. The 2023 employer pension contribution for IMRF was 7.59% of salary. The rate is expected to increase to 7.60% in 2024. The Village also contributes 6.20% for the employer's portion of social security taxes for all employees, other than sworn police personnel and 1.45% for the employer's portion of Medicare taxes for all employees covered by Medicare. The Village contributes 100% of its required contribution based on the calculation by the IMRF.

In 2010 the Illinois state legislature decreased the benefits under IMRF and the downstate Police Pension plans for new employees hired after December 31, 2010. This will have the effect of slowing the increase in employer funding in the future and at some point, largely dependent on the employee replacement rate after this date, will lower the required employer funding percent.

FUNDING PROGRESSION

Based on the Actuarial Accrued Liability (AAL):

Actuarial Valuation Date	Police Pension Fund	Illinois Municipal Retirement Fund
2010	70.28%	57.41%
2011	77.57%	60.98%
2012	74.12%	63.53%
2013	75.21%	69.15%
2014	77.43%	69.22%
2015	(GASB 68 valuation) 60.70%	88.97%
2016	(GASB 68 valuation) 70.13%	85.19%
2017	(GASB 68 valuation) 83.88%	84.89%
2018	(GASB 68 valuation) 69.19%	95.54%
2019	(GASB 68 valuation) 75.25%	82.21%
2020	(GASB 68 valuation) 75.15%	91.25%
2021	(GASB 68 valuation) 104.1%	98.86%
2022	(GASB 68 valuation) 83.31%	109.28%
2023	(GASB 68 valuation) 85.86%	88.56%

BUDGET REQUEST - 2025

3570XX-

DEBT SERVICE FUND

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	0	0	0	0	N/A	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	0	0	0	0	N/A	N/A
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
DEBT SERVICE	2,843,308	2,860,403	2,860,403	2,862,503	0.07%	0.07%
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	1,656,848	1,669,928	1,669,928	1,670,778	0.05%	0.05%
DEPARTMENT TOTAL	4,500,156	4,530,331	4,530,331	4,533,281	0.07%	0.07%

806010-

POLICE PENSION FUND

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	3,464,998	3,715,000	3,615,000	3,915,000	5.38%	8.30%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	106,388	77,700	71,000	78,300	0.77%	10.28%
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	3,571,386	3,792,700	3,686,000	3,993,300	5.29%	8.34%

REFUSE FUND

The Refuse Fund is an enterprise fund established to provide for the collection of residential solid waste, household recycling and landscape debris. Refuse collection is provided through a contract with a private waster hauler. The multi-year contract entered into with Lakeshore Recycling Systems provides for charges that are adjusted annually by the CPI, with a floor of 2% and a maximum of 4%. Service has been standardized to once a week, curbside with carts. Residents who wish to receive back door pick up pay an extra charge billed and coordinated directly with the company. The Village now charges a set standard fee billed through the utility billing system for the basic service.

The service is funded through a combination of user fees and a General Fund transfer. The transfer provides for a subsidization of the fee.

The Village also provides an expanded leaf collection program funded through the above revenues. During the fall, each home receives four weekly collections of leaves raked to the curb. The Village maintains four leaf vacuum machines for this purpose. Residents also have the option to bag the waste during this time and throughout the year, with a per-bag fee assessed through the use of stickers.

PARKING LOTS (COMMUTER STATION)

The Village maintains and operates nine commuter train station parking lots with a total of 675 spaces. These are broken down by source of funding, with six lots (320 spaces) built with Village funds and reserved for Village residents. The remaining lots were built with Federal assistance and are open to any users. The lots are a combination of pay-per-day and permit. Village personnel collect fees and police personnel enforce the parking restrictions.

Since the Lake Cook Road station lots opened a number of years ago, the use of the downtown lots has stabilized below capacity. Parking fees are used to maintain the lots (including snow removal) and the station. The daily parking rates were increased from \$1.50 per day to \$2.00 per day effective January 1, 2015. Effective January 1, 2017, the permit rates increased from \$150 to \$175 and \$215 to \$245 for residents and non-residents respectively.

BUDGET REQUEST - 2025

5820XX-

REFUSE FUND

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	0	0	0	0	N/A	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	1,421,989	1,559,900	1,557,000	1,609,900	3.21%	3.40%
COMMODITIES	16,311	22,700	22,700	22,700	0.00%	0.00%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	91,864	197,743	197,743	146,250	-26.04%	-26.04%
DEPARTMENT TOTAL	1,530,164	1,780,343	1,777,443	1,778,850	-0.08%	0.08%

6020XX-

COMMUTER PARKING LOTS

	ACTUAL 2023	BUDGET 2024	EST EXPEND 2024	BUDGET 2025	% CHG BUDG 2024→2025	% CHG BUDG EST→2025
PERSONNEL SERVICES	44,329	44,000	35,000	44,000	0.00%	25.71%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	67,520	90,800	90,000	90,800	0.00%	0.89%
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	5,239	8,300	5,000	8,300	0.00%	66.00%
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	26,737	0	0	0	N/A	N/A
TRANSFERS OUT	75,000	75,000	75,000	75,000	0.00%	0.00%
DEPARTMENT TOTAL	218,825	218,100	205,000	218,100	0.00%	6.39%

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**APPENDIX A - EQUIPMENT REQUESTS CONTAINED IN
OPERATING BUDGETS**

ADMINISTRATIVE DIVISION

Finance Department		\$16,750
Shared cost of IT hardware	16,750	
Administration		\$30,500
Shared cost of IT hardware	30,500	
Community Development		\$13,250
Shared cost of IT hardware	13,250	
Engineering Division (Public Works)		\$22,500
Shared cost of IT hardware	13,250	
Work order management system	6,250	
Plan review monitors	3,000	

POLICE DEPARTMENT

Administration Division		\$44,960
Evidence storage lockers	26,710	
Computer and cell phone equipment	12,750	
Administration equipment	5,500	
Communications Division		\$6,000
Office equipment	5,000	
Computer equipment	1,000	
Investigations/Youth/DARE/Social Services		\$22,500
Office and squad equipment	10,500	
Cyberlab equipment	12,000	
Patrol Division		\$124,162
Computer equipment	5,200	
Office/Squad/Patrol equipment	8,150	
Range equipment/ammunition	41,240	
Community event vehicle	6,000	
Bike unit	4,600	
Drone supplies	17,900	
Traffic unit	8,242	
First responder kit	30,000	
Citizen's police academy/junior police academy	2,830	

PUBLIC WORKS DEPARTMENT

Street Division		\$14,200
Administration		
Shared cost of IT hardware	5,200	
Work order management system	6,250	
Snow and ice control		
Salt spreader and snow blower equipment	750	
Forestry		
Lawn mowers and maintenance equipment	2,000	
Sewer Division		\$47,100
Administration		
Shared cost of IT hardware	4,350	
Sewer equipment	4,000	
Work order management system	6,250	
Sewer Line Construction Division		
Shoring box	5,000	
Wastewater Treatment Facility		
Various equipment replacement	11,000	
Shared cost of IT hardware	16,500	
Water Division		\$288,300
Administration		
Shared cost of IT hardware	15,050	
Work order management system	6,250	
Distribution		
SCADA controls and upgrades	5,000	
Main & Hydrant Maintenance		
Confined entry equipment	6,000	
Miscellaneous	4,000	
Meter Maintenance		
Water Meters	250,000	
Operating supplies	2,000	
Vehicle Maintenance (Garage)		\$2,700
Shared cost of IT hardware	2,700	

APPENDIX B

GLOSSARY

ABATEMENT - A complete or partial cancellation of a levy imposed by a government.

ACCOUNT - A term used to identify an individual asset, liability, expenditure, revenue, or fund balance.

ACCOUNTING SYSTEM - The total structure of records and procedures that discover, record, classify, summarize and report information on the financial position and results of operations of a Government or any of its funds, fund types, balanced account groups, or organization components.

ACCRUAL - The accrual basis of accounting is used for the Proprietary Fund types. Under the accrual method, revenues are recognized in the accounting period in which they are earned while expenses are recognized when the related liability is incurred.

ACFR – Annual Comprehensive Financial Report.

ACTIVITY - The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the government is responsible.

ACTUARIAL RESERVE DEFICIENCY - The excess of the actuarial accrued liabilities at the date of valuation of the retirement system over the available assets on hand to meet such liabilities; or the excess of accrued and prospective liabilities over the present and prospective assets.

ANNUAL REQUIRED CONTRIBUTION - The required contribution to fully fund the entity's annual employer's cost of the pension obligation as determined by an actuary.

APPROPRIATION - legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSET - Property owned by a government which has monetary value.

AUDIT - An official financial statement examination of the Village's accounts done by an independent firm of certified public accountants.

AVAILABLE FUND BALANCE - The balance of funds above the recommended minimum fund balance.

BALANCED BUDGET - A budget is balanced when the proposed expenditures plus expected reserve draw down are equal to the expected new revenues plus the available fund balance at the beginning of the fiscal year.

BOND - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

BONDED DEBT - That portion of indebtedness represented by outstanding bonds.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET AMENDMENT - A legal procedure utilized by the governing board to revise a budget.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial plan of operations of the governing board.

BUDGET MESSAGE - A general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body.

BUDGET ORDINANCE - The official enactment by the governing board to legally authorize the government administration to operations of the governing board.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSETS - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET - A plan of proposed capital outlays and the means of financing them for the current fiscal period.

CAPITAL IMPROVEMENTS BUDGET - A plan of proposed capital expenditures and the means of financing them. This is usually part of the complete annual budget which includes both operating and capital outlays.

CAPITAL OUTLAY - Expenditures which result in the acquisition of, or addition to, fixed assets.

CAPITAL PROJECTS FUND - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment, other than those financed by proprietary funds, special assessment funds and trust funds.

CHART OF ACCOUNTS - The classification system used by the government to organize the accounting for various funds.

COMMODITIES - Consumable items used by the governmental departments. Examples include office supplies, vehicle and maintenance supplies, gasoline, etc.

CONTRACTUAL SERVICES - Services rendered to governmental departments and agencies by private firms, individuals, or other government agencies. Examples include utilities, insurance and professional services.

DCEO – Illinois Department of Commerce & Economic Opportunity.

DEBT - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, lease-purchase agreements, notes and floating debt.

DEBT LIMIT - The maximum amount of gross or net debt which is legally permitted by State Statute.

DEBT SERVICE FUND - A fund established to account for the accumulation of resources for, and then payment of, general long-term debt principal and interest.

DEFICIT - An excess of expenditures over revenues or expense over income.

DEPARTMENT - A major administrative organization unit of the government which indicates overall management responsibility for one or more activities.

DEPRECIATION - (1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. NOTE: The cost of such asset prorated over the estimated service life of such asset is charged off as an expense.

ENTERPRISE FUND - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that then costs (expenses, including depreciation) or providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EAV (EQUALIZED ASSESSED VALUATION) - The assessed valuation of real property, raised or lowered by an equalizing factor as applied by a countywide and a statewide authority, so that all property is assessed at a consistent level for purposes of levying taxes. Currently, equalized valuation of real property is 1/3 of fair market value. Property taxes are assessed against the aggregate EAV of a taxing unit.

ESTIMATED REVENUE - The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Board of Trustees.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.

EXPENSES - Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUND - A fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party and that cannot be used to support the government's own programs.

FISCAL PERIOD - Any period at the end of which a government determines its financial position and the results of its operations.

FISCAL YEAR - A twelve (12) month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED ASSETS - Assets of a long-term nature which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - All accounts necessary to set forth the financial position and results of operations of a fund.

FUND EQUITY - An equity account reflecting the unreserved accumulated earnings of the enterprise fund.

GENERAL FUND - The fund used to account for all financial resources except those required to be accounted for in another fund. The most common General Fund is the Corporate Fund.

GO (GENERAL OBLIGATION) BONDS - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GENERAL REVENUE - The revenues of a government other than those derived from the net position in an enterprise fund. If a portion of the net income in an enterprise fund is contributed to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the government.

GAAP - Generally Accepted Accounting Principles.

GOAL - A statement of broad direction, purpose, or intent, based on the needs of the community.

GOVERNMENTAL FUND - A fund used to account for activities primarily supported by taxes, grants and similar revenue sources.

HOME RULE SALES TAX - As an Illinois home rule unit, the Village is provided certain additional taxing powers not generally available. The home rule sales tax can be imposed by the Village in increments of 0.25% on all retail sales occurring within the Village except for groceries, drugs and items that are titled by the state (automobiles, boats, etc.). The current Village rate is 1.0%.

HMO - Health Maintenance Organization. A network of doctors, hospitals and other healthcare providers who have agreed to accept payment at a certain level for any services they provide.

IDPH - Illinois Department of Public Health.

IEPA - Illinois Environmental Protection Agency. State agency charged with environmental regulations, specifically involved in regulating the Village's water and sewer systems. Also, a granting agency for revolving loans and other programs associated with these two functions.

I/I - Inflow and Infiltration. The excess water that flows into sanitary sewer pipes from ground water and nearby storm water pipes.

IPBC - The Intergovernmental Personnel Benefit Cooperative. A municipal health and benefits pool through which the Village provides health and life insurance for its employees. The Park District and Library participate with the Village as listed entities.

IMRF - Illinois Municipal Retirement Fund. A pension fund covering Village employees who work over 1,000 hours per year, with the exception of sworn police personnel.

IRF - Infrastructure Replacement Fund. A capital projects fund designated by the Village for major capital project expenditures with varied sources of funding.

INTERGOVERNMENTAL REVENUE - Revenue received from another government, such as the State of Illinois, or other political subdivisions, for a specified purpose.

INTERGOVERNMENTAL SERVICE FUND - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit.

INVESTMENTS - Cash held in interest bearing accounts, securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

JRB - Joint Review Board. A board made up of representatives from each of the overlapping governments that receive property taxes from a designated TIF District and one member from the public at large.

LEVY - (VERB) To impose taxes, special assessments, or service charges for the support of governmental activities. (NOUN) The total amount of taxes, special assessments, or service charges imposed by a government.

LONG TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MAJOR FUND - Funds are organized as major funds or non-major funds within the governmental and proprietary statements. A fund is considered major if it is a primary operating fund of the reporting entity. In addition, any other governmental or enterprise fund believed by the reporting entity to be important to financial statement users may be reported as a major fund.

METRA - An abbreviation for the Northeast Illinois Regional Commuter Railroad Corporation which manages and operates the commuter trains and commuter buses in the Village.

MFT (MOTOR FUEL TAX) - The State of Illinois levies a tax on the sale of motor fuel products for use over the road. Municipalities are distributed a portion of the tax on a per capita basis to be used for the maintenance and improvement of the local road system.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - A basis of accounting in which revenues and other financial resources are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred. All governmental fund types, including the General Fund, use the modified accrual basis of accounting.

MOU - Memorandum of Understanding.

NET INCOME - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses and operating transfers-out.

NPDES - National Pollution Discharge Elimination System.

OBJECT - As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, contractual services, commodities, capital outlay and other expenditure classifications.

OPERATING BUDGET - The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, services, etc.

OPERATING EXPENSES - Proprietary fund expenses which are directly related to the fund's primary service activities.

OPERATING INCOME - The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES - Proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of charges for services.

PENSION TRUST FUND - A Trust Fund used to account for public employee retirement systems. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required fund balance reserves.

PERSONNEL SERVICES - Items of expenditures in the operating budget for salaries and benefits paid for services performed by Village employees.

PPO - Preferred Provider Organization. A type of health plan that contracts with medical providers, such as hospitals and doctors, to create a network of participating providers.

PROPRIETARY FUND - A fund used to account for activities that receive significant support from fees and charges.

RESERVE - An account used to indicate that a portion of fund equity is legally restricted.

RESOURCES - Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUES - Increases in governmental fund type, net current assets, and residual equity transfers.

SCADA – Supervisory Control and Data Acquisition.

SOURCE OF REVENUE - Revenues are classified according to their source or point of origin.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

TAX LEVY - The total amount to be raised by general property taxes for operating and debt service purposes specified in the Tax Levy Ordinance.

TAX LEVY ORDINANCE - An ordinance by means of which taxes are levied.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common public benefit.

TAX INCREMENT FINANCING (TIF) – A municipal financing mechanism used to renovate declining areas that uses the increase in taxable property value to generate revenue for a set period of time to offset the costs of allowable public and private investment in the area.

TRUST FUNDS - Funds used to account for assets held by a government in a trustee capacity for individuals, private organization, other governments, and/or other funds.

USER CHARGES OR FEES - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

WRF - Water Reclamation Facility. The Village's designation of its sanitary sewerage treatment plant.

APPENDIX C

SUMMARY OF SIGNIFICANT FINANCIAL, ACCOUNTING AND BUDGETING POLICIES

The accounting policies of the Village of Deerfield, Illinois, conform to Generally Accepted Accounting Principles as applicable to governments. The following is a summary of the significant policies.

Reporting Entity and Its Services

The Village of Deerfield, Illinois, was incorporated April 14, 1903. The Village operates under a Council/Manager form of government and provides the following services as authorized by its charter: public safety (police), highways and streets, water supply, sanitation, public improvements, community development and general administrative services.

Accounting, Auditing and Financial Reporting Policies

- An independent audit will be performed annually.
- The Village will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board.
- The Finance Department will report to the Mayor and Board of Trustees and to the departments on a monthly basis the amount of funds expensed or expended for the month and year-to-date vs. budget and projected.
- The Finance Department will also report on an ad hoc basis on any other financial items that will affect the Village's financial picture.

Fund Presentation

The accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Governmental Funds: The Village has the following governmental-type funds:

- **General Fund** – The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. Accounts for the operations of the Finance, Administration, Engineering, Community Development, Police and Street Departments.
- **Motor Fuel Tax Fund** – Special Revenue Fund that accounts for activity funded by the state share of tax on the use of motor fuels.
- **Tax Increment Financing District** – A fund to provide for the redevelopment plans funded by incremental property tax. (Note: the last Village district was terminated on December 31, 2008, and historical information is presented in this budget).
- **Infrastructure Replacement Fund** - Capital Project Fund established in 1989 for the purpose of maintaining, repairing and renovating the capital assets of the Village. All long-term capital projects are now funded in this fund, including those of the Water and Sewer Funds.
- **Debt Service Fund** - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Debt Service Fund has been treated as a single fund and budgeted in a like manner by the Village. The individual issues are accounted for separately within this fund.

Proprietary (Enterprise) Funds: Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital main-

tenance, public policy, management control, accountability, or other purposes. The Village has the following proprietary funds:

- **Water Fund** – Accounts for all activity relative to the acceptance, storage and delivery of water to the residents.
- **Sewer Fund** – Accounts for all activity relative to the operation of the sanitary sewer system, including the transportation of sewerage to the Village owned and operated sewerage treatment plant.
- **Refuse Fund** – The Village contracts with a private firm to collect and dispose of residential solid waste, residential recyclable materials and landscape waste. This fund provides for the revenues and expenses of this operation.
- **Commuter Parking Lot Fund** – Provides for the activity necessary to operate and maintain the various commuter-parking facilities within the Village, including the commuter train station.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Village, or to other governments, on a cost-reimbursement basis. The Village has the following internal service fund:

- **Garage Fund** - Provides for the maintenance of Village-owned vehicles through operation of a vehicle maintenance facility in the public works complex. All operating departments are charged for work on their vehicles.
- **Vehicle and Equipment Replacement Fund** - Established to account for the funds set aside annually for the replacement of certain vehicles and other equipment. The Village charges operating departments for equipment and motor vehicles based on the current replacement cost and estimated years of usage. These funds are accumulated in the Vehicle and Equipment Replacement Fund until the equipment or motor vehicles are purchased.

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Pension Trust and Agency Funds. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Village has the following Agency and Trust funds:

- **Deposit Fund** – To account for funds on deposit with the Village that are being held on a temporary basis.
- **Police Pension Fund** – As established by state statute, provides for the pension and disability benefits of sworn Village police officers, and is funded by employee and employer contributions, and investment income of the fund. Independently administered by a board of trustees as established in the state pension code.
- **Deerfield Consolidated JETSB Fund** - The Village of Deerfield Treasurer is the Treasurer of the Consolidated Joint Emergency Telephone Systems Board for Deerfield, Bannockburn and Lincolnshire. This fund accounts for receipts and disbursements of the E911 surcharge (per line charge on land-based and cellular phones) allocated to each community in the Consolidated JETSB.

Deerfield Public Library - The Deerfield Public Library has a separately elected seven-member board that annually determines its budget and resulting tax levy. Upon approval of the Village Board, the levy is submitted to the County. All debt of the Library is secured by the full faith and credit of the Village, which is wholly liable for the debt. The Library, while servicing the same general population of the Village, does not provide services entirely to the Village.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the annual budget.

All Governmental Funds - (General Fund, Special Revenue Funds, and Capital Project Funds) are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The Village's share of State-assessed income taxes, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Agency Fund - assets and liabilities are accounted for on the modified accrual basis.

All Proprietary Funds and Pension Trust Funds - (Enterprise, Internal Service, and Police Pension) are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled Waterworks and Sewerage Fund utility service receivables are recorded at year-end.

Basis of Budgeting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the annual budget. The Annual Comprehensive Financial Report (ACFR) shows the status of the Village's finances on the basis of generally accepted accounting principles (GAAP). In most cases the budget preparation conforms to GAAP using the modified accrual basis of accounting for Governmental Funds and the accrual basis of accounting for Proprietary Funds.

Budget Presentation Basis Exceptions

The following lists exceptions from GAAP contained in the presentation of the budget:

- The treatment of depreciation expenses, which are not shown in the budget, but the full purchase price of equipment and capital improvements are, while purchases of capital improvements are depreciated in the ACFR pursuant to GAAP (the Village's capital asset threshold for accounting purposes is \$25,000).
- The Village has implemented the requirements for disclosing liabilities due to other post employment benefits (OPEB) required by GASB but will not, as of this point, be funding these costs nor showing the increase in the liability in the annual budget.

Balanced Budget

The Village considers the budget, at the fund level, to be balanced if the budgeted expenditures, plus expected reserve drawdown, are matched by budgeted new revenues and available beginning fund balances. The accounting level of control is at the department level or, in the absence of such, at the fund level, and the departments are additionally responsible for maintaining expenditures within the major categories of the function level.

Debt Policy

The Village of Deerfield is a home rule municipality and, as such, has no statutory debt limitations. If, however, the Village were a non-home rule municipality, according to Illinois statutes, its available debt limit would be as follows:

	1/1/24
Equalized Assessed Valuation (2021)	\$1,520,213,882
Non-Home-Rule Debt Limit - 8.6%	130,738,394
Amount of Debt Applicable to Limit	53,700,000
Legal Debt Margin Available	77,038,394

The outstanding debt issues are property tax backed but subject to abatement based on available reserves and federal government rebates. Although the amount of recent debt has been larger than normal, it was planned due to the requirements of the treatment plant project (total cost \$32 million), Library remodeling and expanded capital improvement plan. The Village's current bond rating is Aaa by Moody's, reaffirmed in September 2021.

The Village's policies in the issuance of debt are: (1) to attempt to keep a relatively even debt service levy, allowing it to increase as new equalized assessed valuation is available and as capital needs arise. The Village must reconcile the quest for a stable levy with the fact that delayed improvements or maintenance often has a higher true cost. Summarily, the goal to keep an even debt service levy must be balanced against the necessity of the project. (2) The Village will not issue long-term debt for short-term projects. The life of the financing must not exceed the life of the project. The use of long-term debt is subject to review and approval by the Board of Trustees.

Capital Projects Funding

The Village believes that ongoing maintenance of its infrastructure and equipment is of prime importance to reduce the risk of emergency repairs and avoid the cost increases of deferred maintenance. To finance capital projects, the Village utilizes standard capital raising techniques such as General Obligation and Revenue Bond Issues, as well as pay-as-you-go practices when reasonable. Two examples of the pay-as-you-go program are (A) the Vehicle and Equipment Replacement Fund and (B) the Infrastructure Replacement Fund. The purpose of the Vehicle and Equipment Replacement Fund is to keep annual expenses in balance and stable while providing sufficient funds for the replacement of vehicles and major equipment items that cost in excess of \$5,000. The Vehicle and Equipment Replacement Fund is fully funded. The Village also has established an Infrastructure Replacement Fund to provide funding for ongoing maintenance of the Village's infrastructure, primarily streets and underground improvements.

Accounting, Auditing and Financial Reporting Policies

1. An independent audit will be performed annually.
2. The Village will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board.
3. The Finance Department will report to the Mayor and Board of Trustees and to the departments on a monthly basis the amount of funds expensed or expended for the month and year-to-date vs. budget and projected.
4. The Finance Department will also report on an ad hoc basis on any other financial items that will affect the Village's financial picture.

Investment Policies

The Village maintains formal investment policies for the general corporate funds and the police pension fund. In summary, the policies cite controlling state statutes and differ in the allowable investment types and duration objective. The corporate funds are typically restricted to and invested in short term government and government agency issues, with duration of less than five years. The pension fund's focus is more long term and is allowed, within statutory limits, to invest in equities and longer-term bonds. The investment policies are reviewed on a regular basis. Investment reports are regularly presented to the governing bodies.

Fixed Asset Policy

Property, including equipment, represents a significant investment of tax revenue by the residents of the Village. Since the assets are durable goods used in providing services to the residents, it is essential that they be accounted for in the most efficient and practical manner possible. Property assets of the Village are numbered for inventory control. All property items valued at \$500 or more shall be recorded in the inventory system.

General Fixed Assets:

General fixed assets are those fixed assets of the Village that are not accounted for in an Enterprise, Trust, or Intra-governmental Service Fund. Fixed assets are those assets that possess the following attributes:

1. A tangible nature;
2. A useful life extending beyond the year of acquisition; and
3. A significant value (greater than \$25,000).

These assets shall be accounted for in the annual financial report of the Village.

Property Assets:

Non-fixed asset property items are those items valued at greater than \$500. These items shall be recorded and controlled in the Village's property control program and are the responsibility of the department in which they are located.

Classification of Fixed Assets:

Fixed assets shall be classified by the following categories: land, buildings, improvements other than buildings, machinery and equipment and construction in progress.

Capitalization Policy:

The Village of Deerfield's capitalization policy provides that all items that cost less than \$25,000 shall be expensed rather than treated as a fixed asset. This policy is established recognizing that items under this limit are not sufficiently material from an accounting basis to include them on the Village's financial statements. Sufficient control of all property with a value greater than \$500 is maintained through the inventory control system.

Procedures for Updating the Fixed Assets and Property Control Record:

The Finance Department is responsible for maintaining the fixed assets control system. All property with a value greater than \$500 shall be maintained in this system. Any property with an original value of greater than \$500 that is no longer useful to the Village shall be disposed in a manner consistent with state statute and shall be deleted from the control system record.

Fund Balance Policy

As a home rule municipality, the Village has substantial flexibility in the movement of assets between funds. Other than those funds with certain legal restrictions, for instance, the Motor Fuel Tax, Deposit, and Police Pension, the Village Board may approve transfer of funds between any of the operating or capital project funds of the Village. In addition, the Village has varied sources of revenue that, except for property tax, is generated monthly and therefore is not subject to irregular receipt during the year.

Therefore, the policy is to maintain a combined fund balance of not less than 40% of the annual budgeted recurring expenditures in the operating funds – General, Water, Sewer and Garage. The minimum combined balance of unrestricted fund balance and net cash in these funds shall not fall below 30%.

The remaining funds shall maintain a sufficient balance to achieve the budget on a yearly basis. In April, 2012, the Board adopted a revised Fund Balance Policy that conforms to GASB 54. The recommended and approved fund balance levels were not changed as part of this new policy.