

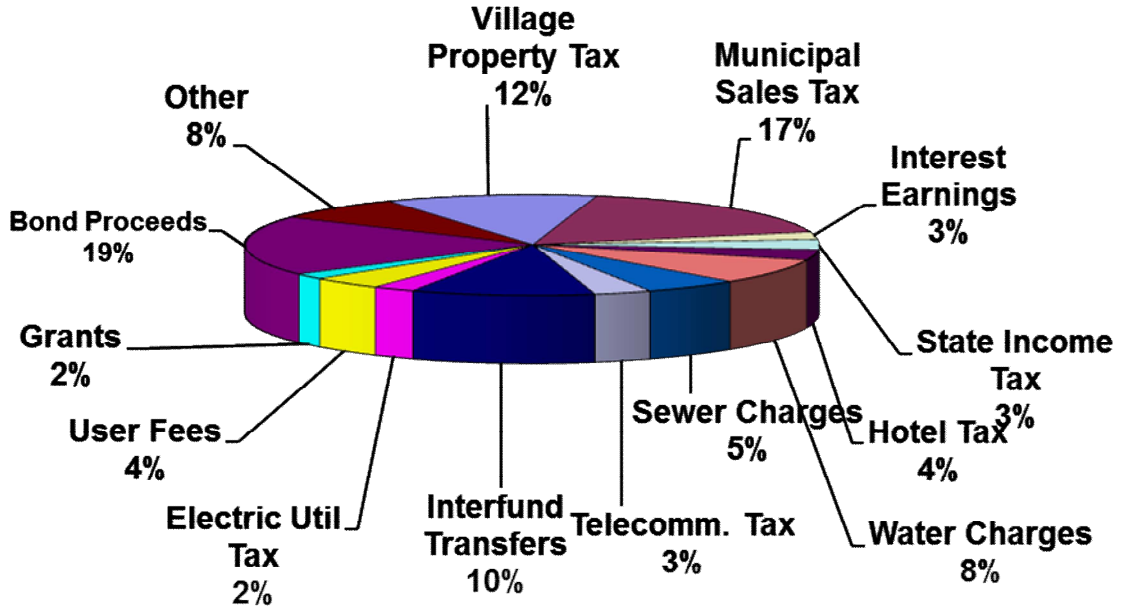


# **VILLAGE OF DEERFIELD, ILLINOIS**

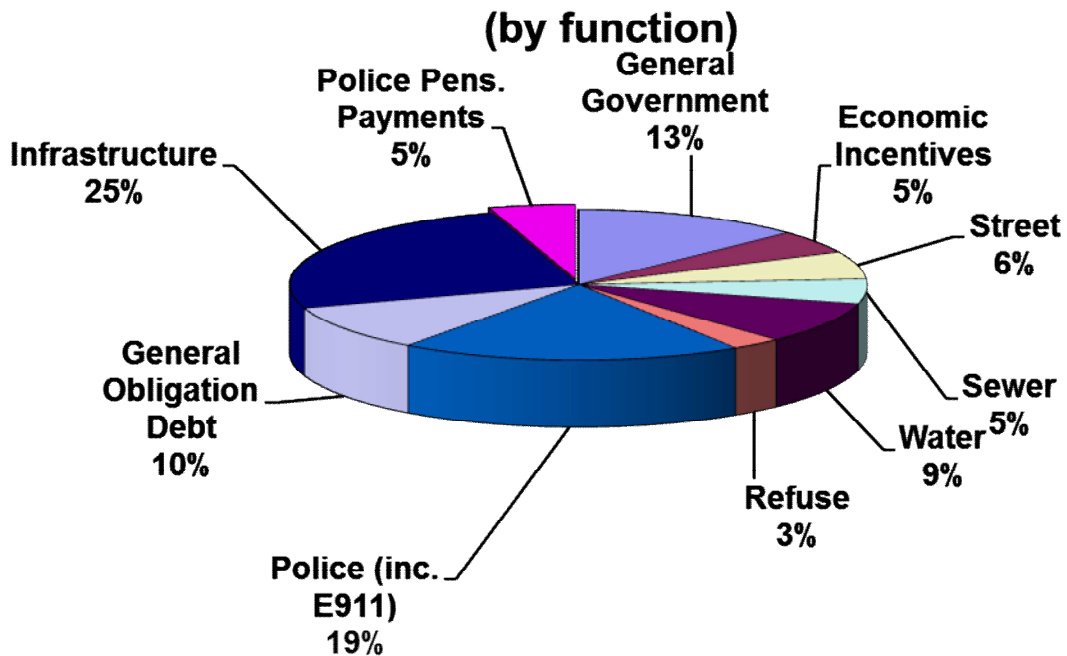
## **ANNUAL BUDGET**

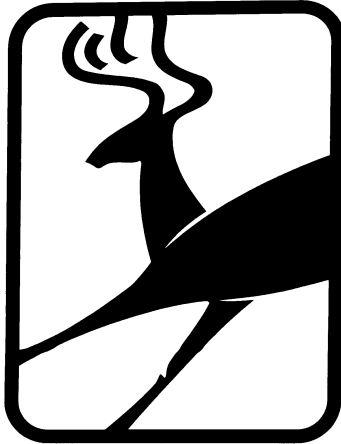
**JANUARY 1, 2015 TO DECEMBER 31, 2015**

## BUDGET REVENUES - FY 2015



## 2015 Budget Expenditures





## **VILLAGE OF DEERFIELD**

### **ANNUAL BUDGET**

**JANUARY 1, 2015 TO DECEMBER 31, 2015**

#### **ELECTED OFFICIALS**

Harriet Rosenthal, Mayor

Robert Benton, Trustee  
Alan Farkas, Trustee  
Tom Jester, Trustee

Robert Nadler, Trustee  
William Seiden, Trustee  
Barbara Struthers, Trustee

#### **VILLAGE MANAGER**

Kent Street

#### **DEPARTMENT HEADS**

Eric Burk, Director of Finance/Treasurer  
John Sliozis, Chief of Police  
Barbara Little, Director of Public Works and Engineering  
Clint Case, Building & Code Enforcement Supervisor  
Jeff Ryckaert, Village Planner

**[www.deerfield.il.us](http://www.deerfield.il.us)**



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### **PUBLIC WORKS**

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## VILLAGE OF DEERFIELD

### BUDGET MESSAGE

Municipal government provides a wide range of basic services on which we all depend: police protection, potable 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 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, 2015 through December 31, 2015. This 12 month budget meets all state mandated accounting and financial reporting requirements. Two years ago the Village transitioned from a fiscal year to a calendar year budget. In order to accommodate the transition to a calendar year budget, two years ago the Village budget year was shortened to 8-months. Therefore, when reviewing historical spending an anomaly will be noticed in 2013 as revenues and expenditures reflect a shortened fiscal period.

The total expenditure budget for fiscal year 2015 is \$53,196,564 excluding the Library budget, which is \$3,847,356. This represents a 28% increase from last year's budget, primarily due to an increase in the capital improvement program and acceleration of the water meter replacement program. Last year's capital program consisted of annual road maintenance only and the next few years are expected to have large infrastructure improvements. The operating component of the budget is \$27,722,618, which is 4% more than the prior year. The increase in the operating component is caused primarily by an acceleration of the water meter replacement program.

This budget addresses program and service levels that have been unchanged due to the constrained economic conditions of the last several years and an enhanced capital project program that rebuilds an aging infrastructure. Reflecting the slower economic conditions locally and statewide, as well as a stable 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. This year the budget includes the addition of a full-time Engineering Technician to assist with the increased capital improvement program, and a part-time Administrative Intern to assist the Village Manager's Office with the demand for increased communications and information. These new positions are partially offset by a reduction of one employee through attrition.

### **PLANNING PROCESSES**

This budget continues the implementation of recommendations contained in significant planning studies that were completed in the last five years. The major recommendation of the sanitary sewer system study was the reconstruction of the Village owned sewage treatment plant. After a number of years of planning and engineering design work, this project commenced in FY 2011 and the Village Board declared the project substantially complete in February of 2013. Funding for the WRF has been primarily through the use of debt – an initial debt issuance of \$7.5 million General Obligation (GO) Build America Bonds in 2010, \$12.5 million Qualified Energy Conservation Bonds in 2011, \$10 million GO Bonds in 2012 and \$3.2 million GO Bonds in 2013. The use of these programs has substantially reduced the interest payments on the debt service versus regular debt issuance.

The Board has determined that a continued program of replacing and maintaining the infrastructure of the Village has become a critical issue. This budget includes a reallocation of the General Fund tax levy to the Infrastructure Replacement Fund and a \$10 million bond issuance to facilitate the plan to rebuild a substantial portion of the Village's infrastructure over the next three years.

The economic downturn that has affected the country over the past several years certainly played a major role in the budget deliberations this year. 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 has eliminated unfilled full time positions when possible.

Due to the continuing structural deficits in the Water and Sewer Funds over the past five years, three years ago the Village Board undertook a comprehensive review of the funds' operations and projections for the next four years. Due to lower water usage which affects both water and sewer revenues, the Board approved a revenue plan that increased water and sewer revenues the last two years and will continue to do so this year. These increases, along with strategic personnel changes, will address the structural imbalance currently in the funds.

The Deerfield Public Library recently completed their remodeling project that, pursuant to state statute, required the Village to issue approximately \$12 million of GO debt in their name. Funding for debt service, endorsed by the voters in the November 2010 referendum, comes from a combination of annual general revenues, fund balance and property tax. 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.

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 2015 General Fund has projected new revenues of \$ 18,037,000, which is a 9% decrease from last year's budget due to the reallocation of property tax revenue to the IRF. The Sales Tax reflects a relatively flat projection due to the evolving local economy and the uncertainty around consumer spending. The Hotel Room Tax is budgeted for a 16% increase as the leisure and convention activity in the localized economy has continued to show strong signs. The combined state shared income and use tax are expected to be flat when compared to last year's budget projections. Building permit revenue is projected to increase 25% to \$875,000, less the AMLI and Woodview permit fees, due to continued strong residential and commercial remodeling. Both the telecomm tax and the electric utility tax are expected to remain flat when compared to last budget's year-end figures. These are expected to generate \$1.35 million and \$1.25 million respectively for the General Fund. Overall, revenues are sufficient to cover the operating costs of the fund.

Expenditures: Total expenditures for the General Corporate Fund are projected at \$21,514,837, which is a 3% decrease from last year's budget. A notable change from past years is that this budget has no transfer to the debt service fund as the non-WRF debt will not be abated from the 2014 property tax levy. The only abatements will be for the debt service related to the Build America Bonds and the Qualified Energy Conservation Bonds in the amount of \$498,547. There is a transfer of \$1.2 million to the Infrastructure Replacement Fund for capital projects funding. There is a slight budget decrease in the Walgreen sales tax rebate expense in the Finance Dept. budget due to Walgreen's experiencing an exceptional high level of activity last year, which is expected to normalize in 2015. Additionally, there is a projected increase in employee health insurance charges and other personnel costs including an increase of 2.25% for non-union employees, which is consistent with the wage increases negotiated by the police union. The public works union contract expired on April 30, 2014, and negotiations will take place during early 2015. Village operations are very labor intensive. The largest single operating cost relates to personnel, representing 74% of the General Fund less the Walgreen's payment, Infrastructure Replacement Fund (IRF) transfer and debt service abatement. Highlights of this year's expenditure budget include:

- The Walgreen's incentive expense is budgeted at \$2.65 million. Since the Village receives 20% of the revenue from this agreement, as Walgreen's activity changes the expense changes, and this is offset by a similar move in the sales tax revenue line.
- There is an additional full-time Engineering Technician and part-time Administrative Intern added to the General Fund expenditure.
- A 2.25% increase in wages to non-union personnel and police patrol officers. The public works union contract expired on April 30, 2014 and a new agreement remains unresolved as of the budget passage.

### **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 projected at \$4,758,814, which is an increase of 18% due to the acceleration of the water meter replacement program. The expedited program is budgeted for \$770,000, will be completed before year end, and allows for the elimination of a meter reader through attrition. New revenues are projected at \$4,283,000 (+2%). The Village continues to see a decrease in revenue when compared to other 12 month periods due to a fundamental reduction in the average use. The Village received a 4% increase in the wholesale cost of water and expects to receive similar increases in future years, as the City of Highland Park works to rehabilitate their water treatment facility. A 2.5% increase in the Village's water rate is included. No major water projects are anticipated during the year. The structural deficit is being addressed and further discussed below.

This budget includes an increase in water rates for Deerfield customers from \$3.98 to \$4.08 (2.5%) per 100 cubic feet as of January 1st.

**Sewer Budget:** The Sewer Fund expenditures less debt service payments, which are transferred in, are projected at \$2,828,532 (+3%) against new revenues of \$2,827,500 (+3). No substantial capital expenditures are included in this budget; these are in the IRF. As discussed further below, the sewer rate will be increased 2.5% effective January 1. The operating cost of the new treatment plant is expected to be lower due to more efficiency and a reduction in personnel due to increased automation.

The Village Board has considered the structural deficits that have existed in these funds and their inability to cover all operating and capital costs through the revenue base. The decision remains to fund operations entirely from user charges and to fund the capital expenses through the IRF. After a review of the projected operating results forecast for four years in these funds, the Board approved a revised funding schedule for the funds. In the Water Fund, it was decided to remain with 2.5% increases since after FY 12/13 the debt service payment of approximately \$485,000 per year ended, which will be enough of an expense reduction to bring this fund into balance in the near future. For the Sewer Fund, the Board agreed to rate increases of 10% in FY 12/13, 5% in FY 2013A and 2.5% in FY 2014. These increases have returned the fund to a positive position, but future increases will be needed to keep pace with increased costs.

### **SCAVENGER (REFUSE) FUND**

The Village bid its waste hauling contract during FY 10/11 and entered into a new five year contract with Waste Management Company. Significant changes to the base service level were introduced that has resulted in a substantially lower cost to the Village for this service. Going into the fifth year of the contract, there is a 2% increase in the hauling contract. To keep pace with this and the increased costs of the leaf pickup, there are 2.5% increases in both funding sources. The property tax levy, for this fund increased to \$955,984. The user rate will be increased from \$7.00 to \$7.18 per month per household. This will allow the fund to continue to operate with a modest surplus.

### **MOTOR FUEL TAX FUND**

The MFT budget projects State allotments of approximately \$436,500 which is about a 2% increase from last year. The Village postponed the use of last year's MFT funds as large capital projects were put on hold in anticipation of the work scheduled for this year. Therefore, the MFT expenditures total \$988,000. The Village continues using the entire allotment for eligible capital outlays (street rehab program and North Trail).

### **PENSION FUNDS**

For employees covered by the Illinois Municipal Retirement Fund, the Village contributed 13.97% (a decrease of 0.85% from 2013) 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 share is expensed in each operating function, and is projected to decrease to 12.94% in calendar year 2015 (7.37% decrease). 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 2014 \$989,616 was contributed to the pension fund (25% of salaries). The Village has recently

lowered its investment rate of return assumption and updated its projected salary increases. We expect the near term contributions to increase slightly each year barring any large changes in investment results or pension statutes.

The Village is committed to making 100% of its annual required contribution to these 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 encouragement given to planning at all levels. It is an extremely valuable decision-making device used to 1) stabilize the volume of capital improvements at an acceptable and prudent level, and 2) coordinate the capital costs and their financing with the attendant debt service demands on the operating budget.

The rolling five year funding 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 review closely 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.

Due to the large infrastructure projects scheduled for the next three years, the Village Board authorized a \$10 million bond issuance in conjunction with this budget.

Major capital projects scheduled for 2015 include (costs shown are Village total for the fiscal year):

- Continuation of the Street Rehabilitation Program (\$1,500,000)
- North Trail Subdivision Drainage Improvement Project (\$1.5 million, \$300,000 DCEO grant)
- Briarwood Vista Infrastructure Project (\$7.2 million)

The demand for capital improvements has become the Village's most pressing need and this year's program reflects an increased scale from the level of work completed in prior years. In preparation of numerous major capital projects scheduled for 2016 and 2017 the Village Board has agreed to a \$10 million bond issuance. This year's program will require the full attention of staff and is funded through a combination of grants, General Obligation bonds and IRF revenues.

These capital improvements have been prioritized to address areas that are in need of roadway improvements as well as underground utility improvements. The work has also been planned in a way that will minimize disruption to the motoring public as much as possible. The street rehab program will be maintained in future years while capital improvements are also slated to take place in 2016 and 2017 on Deerfield Road, North Avenue, Brierhill Road, Woodvale Avenue and the Kates/Pfinsgten Road Bridge. In recent years significant road improvements were achieved during the Lake Eleanor/Heather project and Lake Cook Road construction. Two years ago also concluded the construction of the sewage treatment plant replacement project which had been under planning and design for five years. The \$10 million bond issuance should be sufficient to fund approximately 50% of the cost of capital improvements scheduled for the next three years.

## **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 expenditure amount is \$529,228. More details can be found in the Capital Projects Funds section.

## **ASSESSED VALUATION**

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

<u>Year</u>	<u>Amount *</u>	<u>% Change</u>
2004	992,399,806	7.2
2005	1,245,632,882	25.5
2006	1,371,881,605	10.9
2007	1,534,804,968	11.9
2008	1,577,953,846	2.8
2009	1,586,409,629	0.5
2010	1,501,605,590	-5.3
2011	1,392,522,439	-7.3
2012	1,293,263,968	-7.1
2013	1,228,417,175	-5.0

## **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.

The Village will issue its 7<sup>th</sup> debt obligation issuance in conjunction with the passage of this budget. The debt issuance totals \$10 million and will be used to fund 50% of the total cost of capital improvements scheduled for the next three years. No debt service from this year's issuance will appear on property tax bills until next year. The previous six outstanding general obligation debt issues, \$3,870,000 of the 2008 Series, \$10,340,000 of the 2010 Series, \$16.47 million of 2011 Series A and Series B, the entire \$10 million 2012 issuance and \$2.4 million of the 2013 issuances are all property tax supported. In addition, the Village has outstanding debt of \$10,135,000 relating to the Library improvement project, which is supported by the Library's property tax payers. As of December 31, 2014, Deerfield's total outstanding bonded General Obligation debt of \$53,215,000 is 4.3% of its total 2013 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 rating from Moody's Investors Service, Inc., an accomplishment shared by fewer than 60 municipalities in the United States. This rating was reaffirmed in January 2013. 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 Build America Bond and Qualified Energy Conservation Bond. The Village Board did abate \$498,547 of the net required 2014 property tax levy of \$3,432,868 for these issues using federal credits.

## **PROPERTY TAX LEVY**

The 2014 Property Tax Levy for all Village funds is \$6,251,392. This represents an increase of 19% from the extended 2013 levy. The majority of the increase for the levy is for debt service on the existing bond issues and the increased scale of capital improvements scheduled for 2015. As discussed above, there is also a \$10 million bond issuance reflected in fiscal year 2015. The

2014 levy is distributed as follows: \$955,984 to the Refuse Fund, \$0 to the General Corporate Fund, as these dollars have been reallocated to the IRF, \$2,361,087 to the Infrastructure Replacement Fund and \$2,934,321 for the various GO debt service requirements, which relate to the wastewater treatment plant reconstruction project and other various capital projects. Village property taxes for 2014 represent just 5% of the total property tax bill in the Village. If the revenues to the General Fund maintain a positive increase and without any unanticipated expenses, there could be funds on hand in the General Fund to abate a portion of the debt service levy for 2015.

The Library levy increased 4% to \$4,450,687. This levy was approved by the Library Board and accepted by the Village Board in December, 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 Village Infrastructure and the quality of services rendered.

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 fiscal period between January 1, 2015 and December 31, 2015.

KENT STREET  
Village Manager

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Deerfield**

**Illinois**

For the Fiscal Year Beginning

**January 1, 2014**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Deerfield, Illinois for its annual budget for the fiscal year beginning January 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**BUDGET SUMMARY AND HISTORICAL PERSPECTIVE**

Revenue Item	General	Sewer	Water	Refuse	Garage	MFT	Police Pension	Debt Service	Infrastr. Repl.
<b>Taxes:</b>									
Property Tax	0			955,984				2,934,321	2,361,087
Home Rule Sales Tax	3,200,000								1,000,000
Replacement Tax	125,000								
Motor Fuel									
Sales Tax	4,900,000					435,000			
Local Use Tax	300,000								
State Income Tax	1,700,000								
Hotel-Motel Tax	1,800,000								
<b>License &amp; Permits</b>									
Liquor/Food	70,000								
Other Business Lic	55,500								
Vehicle	330,000								
Building Permits	875,000	15,000	40,000						
Non-Business Lic	9,000								
<b>Charges:</b>									
Police Services	282,000								
False Alarms	52,000								
Dispatching Serve	236,000								
User Charges		2,805,500	4,210,000	505,500					
Rental Income	235,000		30,000						
Fran Fees - Cable	375,000								
Telecom. Charges	1,350,000								
Electric Utility Tax	1,250,000								
50/50 Program	65,000								
Interfund Charges	224,000				395,000		1,100,000		
Engineering Fees	32,000								
<b>Misc Rev</b>									
Interest Earnings	105,000	2,000		1,200	300	1,500	1,100,000	15,750	2,500
Grants	54,000							498,547	412,000
Miscellaneous	167,500	5,000	3,000	42,000	10,000			732,831	200,000
Employee Cont							385,000		
Ordin Violations	245,000								
Bond Proceeds									10,000,000
<b>Transfers:</b>									
Transfers In		1,806,639							
From General Fund									1,200,000
Trans to Debt Service								0	
Misc Transfers									
<b>TOTAL NEW REVENUE</b>	<b>18,037,000</b>	<b>4,634,139</b>	<b>4,283,000</b>	<b>1,504,684</b>	<b>405,300</b>	<b>436,500</b>	<b>2,585,000</b>	<b>4,181,449</b>	<b>15,175,587</b>
(To)/From Reserve	3,477,837	1,032	475,814	(3,085)	42,615	551,500	(9,200)	(735,550)	(3,270,587)
<b>TOTAL RESOURCES</b>	<b>21,514,837</b>	<b>4,635,171</b>	<b>4,758,814</b>	<b>1,501,599</b>	<b>447,915</b>	<b>988,000</b>	<b>2,575,800</b>	<b>3,445,899</b>	<b>11,905,000</b>
<b>EXP. CATEGORIES:</b>									
Personnel	13,010,644	1,739,200	984,000	92,250	227,550				
Other Services	102,225	8,980	1,850	0	3,500				
Contractual	5,809,541	532,765	771,865	1,347,500	33,400		60,800		1,035,000
Commodities	802,846	423,690	2,581,410	26,200	126,500				
Capital Outlay	220,550	19,300	370,650	0	47,000	988,000			10,870,000
Debt Service		1,806,639						3,445,899	
Pension Payments							2,515,000		
Transfers	1,569,031	104,597	49,039	35,649	9,965				
TIF Rebate									
<b>TOTAL EXPEND.</b>	<b>21,514,837</b>	<b>4,635,171</b>	<b>4,758,814</b>	<b>1,501,599</b>	<b>447,915</b>	<b>988,000</b>	<b>2,575,800</b>	<b>3,445,899</b>	<b>11,905,000</b>

**BUDGET SUMMARY AND HISTORICAL PERSPECTIVE (cont'd)**

Parking Lots	Equip. Replace.	E-911	2015	2014	2014	2013A	
			TOTAL BUDGET	PROJECTED	TOTAL BUDGET	ACTUAL	
			6,251,392	5,323,373	5,269,471	5,134,725	<u>Taxes:</u>
			4,200,000	4,050,000	4,100,000	3,009,577	Property Tax
			125,000	125,000	85,000	57,295	Home Rule Sales Tax
			435,000	1,013,992	425,000	390,027	Replacement Tax
			4,900,000	4,800,000	5,100,000	3,492,509	Motor Fuel
							Sales Tax
			300,000	315,000	275,000	222,405	Local Use Tax
			1,700,000	1,740,000	1,500,000	1,151,815	State Income Tax
			1,800,000	1,900,000	1,550,000	1,318,409	Hotel-Motel Tax
							<u>License &amp; Permits</u>
			70,000	70,000	70,000	62,352	Liquor/Food
			55,500	50,000	55,500	54,342	Other Business Lic
			330,000	330,000	330,000	329,111	Vehicle
			930,000	2,490,000	749,000	887,746	Building Permits
			9,000	9,000	7,500	5,725	Non-Business Lic
							<u>Charges:</u>
			282,000	277,765	280,000	204,046	Police Services
			52,000	52,000	50,000	46,068	False Alarms
			236,000	230,000	190,000	93,621	Dispatching Serve
218,000			7,739,000	7,376,100	7,552,900	5,623,449	User Charges
			265,000	267,000	262,000	255,773	Rental Income
			375,000	375,000	375,000	305,849	Fran Fees - Cable
		335,000	1,685,000	1,685,000	1,850,000	1,164,671	Telecom. Charges
			1,250,000	1,300,000	1,250,000	857,310	Electric Utility Tax
			65,000	100,000	55,000	37,303	50/50 Program-Tree Mitigatio
	683,051		2,402,051	2,209,939	2,329,939	1,643,477	Interfund Charges
			32,000	57,000	102,000	2,074	Engineering Fees
							<u>Misc Rev</u>
1,400	20,000	6,000	1,255,650	1,502,650	1,248,050	1,750,718	Interest Earnings
			964,547	1,322,285	873,300	555,864	State/Fed Grants
		0	1,160,331	1,270,531	468,650	3,144,165	Miscellaneous
			385,000	366,000	410,000	256,787	Employee Contributions
			245,000	255,000	265,000	207,932	Ordin Violations
			10,000,000	0	0	0	Bond Proceeds
							<u>Transfers:</u>
			1,806,639	1,797,019	0	1,790,608	Transfers In
			1,200,000	1,525,000	1,500,000	2,334,610	From General
			0	831,850	831,850	818,344	Trans to Debt Service
			0	0	0	0	Misc. Transfers
219,400	703,051	341,000	52,506,110	45,016,504	39,410,160	37,208,707	TOTAL NEW REVENUE
147,350	(173,823)	186,551	690,454	(3,813,415)	2,143,321	(2,598,662)	(To)/From Reserve
366,750	529,228	527,551	53,196,564	41,203,089	41,553,481	34,610,045	TOTAL RESOURCES
							<u>EXP. CATEGORIES:</u>
41,000			16,094,644	14,874,016	15,612,493	9,953,007	Personnel
			116,555	80,695	110,880	56,907	Other Services
164,700		159,281	9,914,852	8,283,350	9,554,658	6,569,436	Contractual
11,050		51,000	4,022,696	3,831,821	3,874,425	2,544,506	Commodities
	529,228	128,500	13,173,228	3,413,145	3,560,193	6,271,022	Capital Outlay
			5,252,538	5,225,943	3,423,043	4,121,471	Debt Service
			2,515,000	2,275,000	2,265,000	1,414,193	Pension Payments
150,000		188,770	2,107,051	3,219,119	3,152,789	3,679,503	Transfers
			0	0	0	0	TIF Rebate
366,750	529,228	527,551	53,196,564	41,203,089	41,553,481	34,610,045	TOTAL EXPENDITURES

**VILLAGE OF DEERFIELD  
2014  
BUDGET SUMMARIES BY FUND**

<b>FUND</b>	<b>1/1/2014 AUDITED BEGINNING FUND BALANCE</b>	<b>PROJECTED NEW REVENUES</b>	<b>PROJECTED EXPENDITURES</b>	<b>12/31/2014 PROJECTED ENDING FUND BALANCE</b>
General	\$19,147,457	\$21,929,705	\$20,820,736	\$20,256,426
Sewer	412,949	4,574,119	4,396,244	590,824
Water	(936,939)	4,051,500	3,982,332	(867,771)
Garage	57,811	375,300	378,157	54,954
<b>Subtotal "Operational" Funds</b>	<b>\$18,681,278</b>	<b>\$30,930,624</b>	<b>\$29,577,469</b>	<b>\$20,034,433</b>
MFT	325,768	1,015,492	494,000	847,260
Refuse (Solid Waste)	356,686	1,454,840	1,448,599	362,927
Debt Service	67,123	3,423,174	3,428,424	61,873
2011B Debt Service Sinking Fund	1,406,509	740,000	500	2,146,009
Infrastructure				
Replacement (inc. Bond Proc)	789,813	3,581,385	2,668,330	1,702,868
Parking Lots	355,473	219,400	310,551	264,322
Vehicle & Equipment				
Replacement	4,419,580	590,939	460,233	4,550,286
Enhanced 911	1,364,438	344,650	485,683	1,223,405
<b>COMBINED VILLAGE FUNDS</b>	<b>\$27,766,668</b>	<b>\$42,300,504</b>	<b>\$38,873,789</b>	<b>\$31,193,383</b>
Police Pension	39,061,016	2,716,000	2,329,300	39,447,716

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

**VILLAGE OF DEERFIELD  
2015  
BUDGET SUMMARIES BY FUND**

<b>FUND</b>	<b>1/1/2015 PROJECTED BEGINNING FUND BALANCE</b>	<b>BUDGET NEW REVENUES</b>	<b>BUDGET EXPENDITURES</b>	<b>12/31/2015 PROJECTED ENDING FUND BALANCE</b>
General	\$20,256,426	\$18,037,000	\$21,514,837	\$16,778,589
Sewer	\$590,824	4,634,139	4,635,171	589,792
Water	-\$867,771	4,283,000	4,758,814	(1,343,585)
Garage	\$54,954	405,300	447,915	12,339
<b>Subtotal "Operational" Funds</b>	<b>\$20,034,433</b>	<b>\$27,359,439</b>	<b>\$31,356,737</b>	<b>\$16,037,135</b>
MFT	\$847,260	436,500	988,000	295,760
Refuse (Solid Waste)	\$362,927	1,504,684	1,501,599	366,012
Debt Service	\$61,873	3,441,449	3,444,699	58,623
2011B Debt Service Sinking Fund Infrastructure	\$2,146,009	740,000	1,200	2,884,809
Replacement (inc. Bond Proc)	\$1,702,868	15,175,587	11,905,000	4,973,455
Parking Lots	\$264,322	219,400	366,750	116,972
Vehicle & Equipment Replacement	\$4,550,286	703,051	529,228	4,724,109
Enhanced 911	\$1,340,571	341,000	527,551	1,154,020
<b>COMBINED VILLAGE FUNDS</b>	<b>\$31,310,549</b>	<b>\$49,921,110</b>	<b>\$50,620,764</b>	<b>\$30,610,895</b>
Police Pension	\$39,447,716	2,585,000	2,575,800	\$39,456,916

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

Available balance is based on estimated prior year end totals.

**2014 Property Tax Levy with Five Year Comparison**

Fund	2010	2011	2012	2013	Proposed 2014
General	2,140,000	2,140,000	2,114,000	2,198,560	0
Scavenger	883,428	883,428	905,500	928,140	955,984
Infrastructure	45,000	45,000	45,000	82,885	2,361,087
Debt Service (net)	502,484	1,362,274	2,036,929	2,044,886	2,934,321
<b>Total Village</b>	<b>3,570,912</b>	<b>4,430,702</b>	<b>5,101,429</b>	<b>5,254,471</b>	<b>6,251,392</b>
<b>Library</b>	<b>3,050,000</b>	<b>3,966,072</b>	<b>4,121,113</b>	<b>4,274,572</b>	<b>4,450,687</b>
<b>Combined Levy</b>	<b>6,620,912</b>	<b>8,396,774</b>	<b>9,222,542</b>	<b>9,529,043</b>	<b>10,702,079</b>
<b>Tax Rate History</b>					
EAV	1,501,605,590	1,392,522,439	1,293,263,968	1,228,417,175	1,240,701,347
Tax Rate( per \$100)					(est)
Village (blended)	<b>0.238</b>	<b>0.318</b>	<b>0.394</b>	<b>0.428</b>	<b>0.504</b>
Library (blended)	0.203	0.285	0.319	0.348	0.359
Combined	0.441	0.603	0.713	0.776	0.863

all non-WRF debt service abated in 2011, 2012 and 2013

**BUDGET SUMMARY - FOUR YEAR COMPARISON**

FUND/REVENUE SOURCE	YR.END FY 12/13	YR.END FY 2013A	BUDGET 2014	EST.YR.END 2014	BUDGET 2015	% CHG BUDG 14->15
<b>GENERAL FUND (10)</b>						
<i>Taxes-----</i>						
-Corporate Property	2,183,336	2,142,554	2,208,560	2,223,560	0	-100.00%
-Sales	5,610,563	3,492,509	5,100,000	4,800,000	4,900,000	-3.92%
-Home Rule Sales	3,665,374	2,257,183	3,200,000	3,100,000	3,200,000	0.00%
-Hotel/Motel	1,826,051	1,318,409	1,550,000	1,900,000	1,800,000	16.13%
-State Income	1,642,446	1,151,815	1,500,000	1,740,000	1,700,000	13.33%
-State Use Tax	292,475	222,405	275,000	315,000	300,000	9.09%
-Prior year Property Tax	0	0	5,000	5,000	5,000	0.00%
-Pers. Prop. Replace.	83,937	57,295	85,000	125,000	125,000	47.06%
-Telecommunications Tax	1,430,126	936,502	1,500,000	1,350,000	1,350,000	-10.00%
-Electric Utility Tax	1,320,356	857,310	1,250,000	1,300,000	1,250,000	0.00%
<i>Fines-----</i>						
-Court/Local Ordinance	342,740	236,390	292,000	284,500	275,000	-5.82%
<i>License Fees-----</i>						
-Business	71,676	58,699	60,500	55,000	60,500	0.00%
-Liquor	68,382	58,875	65,000	65,000	65,000	0.00%
-Vehicle	328,815	329,111	330,000	330,000	330,000	0.00%
-Other	1,350	4,845	500	2,000	2,000	300.00%
<i>Permit Fees-----</i>						
-Building	1,168,462	826,447	700,000	2,400,000	875,000	25.00%
-Other	7,050	0	7,000	7,000	7,000	0.00%
<i>Inspection Fees-----</i>						
-Engineering	12,000	2,074	102,000	57,000	32,000	-68.63%
<i>Other-----</i>						
-Dispatching Services	99,216	93,621	190,000	230,000	236,000	24.21%
-Interest Earned (net)	73,230	(97,366)	105,000	100,000	105,000	0.00%
-Special Police Services	206,453	204,045	280,000	277,765	282,000	0.71%
-Activity Donations	36,371	37,303	35,000	50,000	50,000	42.86%
-Grants	81,122	40,417	43,000	54,880	54,000	25.58%
-Transfers In	274,000	182,665	274,000	274,000	224,000	-18.25%
-Cable Franchise Fees	399,813	305,849	375,000	375,000	375,000	0.00%
-Auction Proceeds	3,331	8,386	7,500	12,000	7,500	0.00%
-Rental Income	233,220	225,405	235,000	235,000	235,000	0.00%
-False Alarm Fees	26,431	20,925	27,000	27,000	27,000	0.00%
-Miscellaneous	144,649	245,874	160,000	235,000	165,000	3.13%
<b>TOTAL NEW REVENUE</b>	<b>21,632,975</b>	<b>15,219,547</b>	<b>19,962,060</b>	<b>21,929,705</b>	<b>18,037,000</b>	<b>-9.64%</b>
Adjustment (To)						
From Fund Balance	(511,247)	(236,562)	2,285,637	(1,108,969)	3,477,837	52.16%
<b>TOTAL EXPENDITURES</b>	<b>21,121,728</b>	<b>14,982,985</b>	<b>22,247,697</b>	<b>20,820,736</b>	<b>21,514,837</b>	<b>-3.29%</b>
<b>WATER FUND (50)</b>						
-Water Sales	4,295,580	3,006,491	4,080,000	3,900,000	4,180,000	2.45%
-Interest Earned	0	0	0	0	0	N/A
-Miscellaneous/contributions	99,727	1,377,239	103,000	151,500	103,000	0.00%
<b>TOTAL NEW REVENUE</b>	<b>4,395,307</b>	<b>4,383,730</b>	<b>4,183,000</b>	<b>4,051,500</b>	<b>4,283,000</b>	<b>2.39%</b>
Adjustment (To)						
From Retained Earnings	230,371	(1,230,086)	(155,144)	(69,168)	475,814	-406.69%
<b>TOTAL OPERATING EXPENSES</b>	<b>4,625,678</b>	<b>3,153,644</b>	<b>4,027,856</b>	<b>3,982,332</b>	<b>4,758,814</b>	<b>18.15%</b>

**BUDGET SUMMARY - FOUR YEAR COMPARISON**

FUND/REVENUE SOURCE	YR.END FY 12/13	YR.END FY 2013A	BUDGET 2014	EST.YR.END 2014	BUDGET 2015	% CHG BUDG 14->15
<b>SEWER FUND (54)</b>						
-Sewer Use Fees	2,921,022	2,065,472	2,700,000	2,700,000	2,775,000	2.78%
-Interest Earned	0	(737)	100	2,000	2,000	1900.00%
-Miscellaneous/transfers in/contributic	15,774	2,363,282	47,500	1,872,119	1,857,139	3809.77%
<b>TOTAL NEW REVENUE</b>	<b>2,936,796</b>	<b>4,428,017</b>	<b>2,747,600</b>	<b>4,574,119</b>	<b>4,634,139</b>	<b>68.66%</b>
Adjustment (To)						
From Retained Earnings	331,071	(1,280,351)	(5,800)	(177,875)	1,032	-117.79%
<b>TOTAL OPERATING EXPENSES</b>	<b>3,267,867</b>	<b>3,147,666</b>	<b>2,741,800</b>	<b>4,396,244</b>	<b>4,635,171</b>	<b>69.06%</b>
<b>MOTOR FUEL TAX FUND (14)</b>						
-Intergov. Transfer In	520,115	390,027	425,000	1,013,992	435,000	2.35%
-Interest Inc./Misc.	1,509	(3,316)	1,500	1,500	1,500	0.00%
<b>TOTAL NEW REVENUE</b>	<b>521,624</b>	<b>386,711</b>	<b>426,500</b>	<b>1,015,492</b>	<b>436,500</b>	<b>2.34%</b>
Adjustment (To)						
From Fund Balance	(31,624)	307,289	67,500	(521,492)	551,500	717.04%
<b>TOTAL EXPENDITURES</b>	<b>490,000</b>	<b>694,000</b>	<b>494,000</b>	<b>494,000</b>	<b>988,000</b>	<b>100.00%</b>
<b>GARAGE FUND (70)</b>						
-Charges for Service	341,233	205,449	385,000	365,000	395,000	2.60%
-Interest Earned/Misc.	9,690	9,213	8,500	10,300	10,300	21.18%
<b>TOTAL NEW REVENUE</b>	<b>350,923</b>	<b>214,662</b>	<b>393,500</b>	<b>375,300</b>	<b>405,300</b>	<b>3.00%</b>
Adjustment (To)						
From Fund Balance	38,664	38,635	(7,468)	2,857	42,615	-670.63%
<b>TOTAL EXPENDITURES</b>	<b>389,587</b>	<b>253,297</b>	<b>386,032</b>	<b>378,157</b>	<b>447,915</b>	<b>16.03%</b>
<b>POLICE PENSION FUND (80)</b>						
-Employer Contribution	1,023,006	895,479	1,100,000	1,000,000	1,100,000	0.00%
-Employee Contrib.	519,857	256,787	410,000	366,000	385,000	-6.10%
-Invest. Income	4,079,287	1,944,806	1,100,000	1,350,000	1,100,000	0.00%
<b>TOTAL NEW REVENUE</b>	<b>5,622,150</b>	<b>3,097,072</b>	<b>2,610,000</b>	<b>2,716,000</b>	<b>2,585,000</b>	<b>-0.96%</b>
Adjustment (To)						
From Fund Balance	(3,489,502)	(1,653,640)	(304,200)	(386,700)	(9,200)	-96.98%
<b>TOTAL EXPENDITURES</b>	<b>2,132,648</b>	<b>1,443,432</b>	<b>2,305,800</b>	<b>2,329,300</b>	<b>2,575,800</b>	<b>11.71%</b>
<b>DEBT SERVICE FUND (35)</b>						
-Property Taxes	1,372,823	1,315,256	2,044,886	1,358,788	2,209,321	8.04%
-Transfer From General Fund	833,396	818,344	831,850	831,850	0	-100.00%
-Interest Earned/Misc./BAB credit	593,805	1,238,381	493,800	1,232,536	1,232,128	149.52%
<b>TOTAL NEW REVENUE</b>	<b>2,800,024</b>	<b>3,371,981</b>	<b>3,370,536</b>	<b>3,423,174</b>	<b>3,441,449</b>	<b>2.10%</b>
Adjustment (To)						
From Fund Balance	173,679	45,951	52,507	5,250	3,250	-93.81%
<b>TOTAL EXPENDITURES</b>	<b>2,973,703</b>	<b>3,417,932</b>	<b>3,423,043</b>	<b>3,428,424</b>	<b>3,444,699</b>	<b>0.63%</b>
<b>2011B DEBT SERVICE SINKING FUND (36)</b>						
-Property Taxes	725,000	725,000	0	725,000	725,000	N/A
-Interest Earned	3,291	(46,324)	0	15,000	15,000	N/A
<b>TOTAL NEW REVENUE</b>	<b>728,291</b>	<b>678,676</b>	<b>0</b>	<b>740,000</b>	<b>740,000</b>	<b>N/A</b>
Adjustment (To)						
From Fund Balance	(728,166)	(678,343)	0	(739,500)	(738,800)	N/A
<b>TOTAL EXPENDITURES</b>	<b>125</b>	<b>333</b>	<b>0</b>	<b>500</b>	<b>1,200</b>	<b>N/A</b>

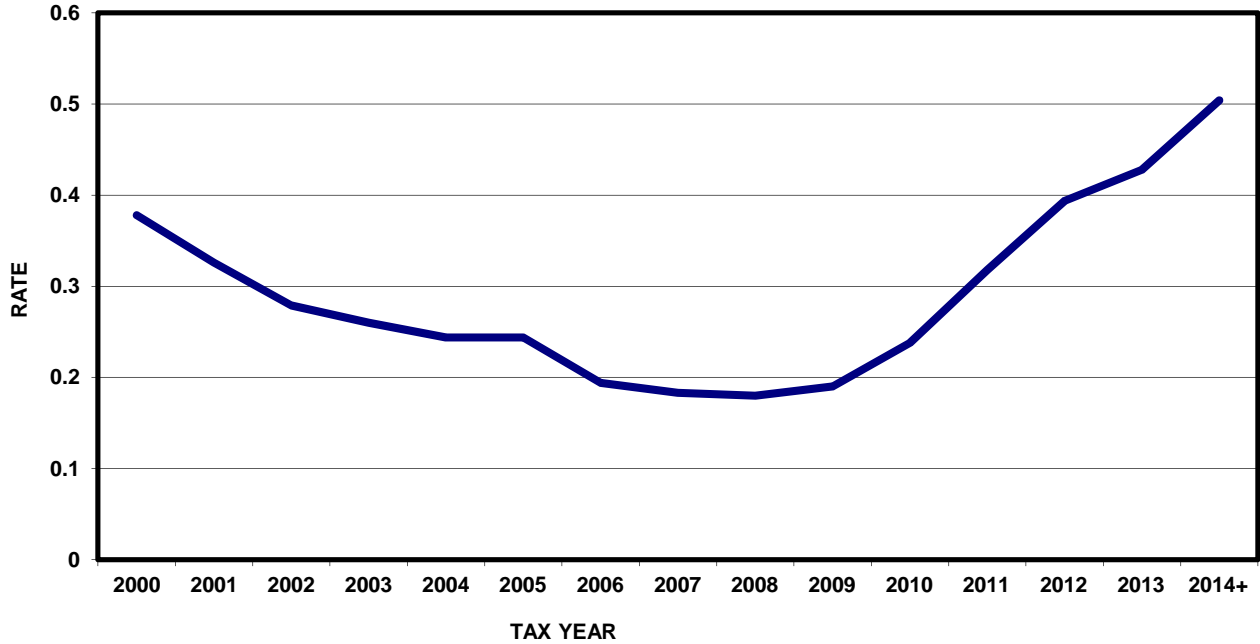
**BUDGET SUMMARY - FOUR YEAR COMPARISON**

FUND/REVENUE SOURCE	YR.END FY 12/13	YR.END FY 2013A	BUDGET 2014	EST.YR.END 2014	BUDGET 2015	% CHG BUDG 14->15
<b>INFRASTRUCTURE REPLACEMENT (22) including bond proceeds</b>						
-Transfers in	4,899,527	2,334,610	1,500,000	1,525,000	1,200,000	-20.00%
-Home Rule Sales Tax	1,221,791	768,109	900,000	950,000	1,000,000	11.11%
-Property Tax	45,538	44,964	82,885	82,885	2,361,087	2748.63%
-Infrastructure Maintenance Fee	239,073	194,292	200,000	250,000	200,000	0.00%
-Other (Grants/Bond Proc.)	74,224	0	380,000	766,000	10,412,000	2640.00%
-Interest Earned	23,370	(7,252)	1,500	7,500	2,500	66.67%
<b>TOTAL NEW REVENUE</b>	<b>6,503,523</b>	<b>3,334,723</b>	<b>3,064,385</b>	<b>3,581,385</b>	<b>15,175,587</b>	<b>395.22%</b>
Adjustment (To)						
From Fund Balance	7,303,368	2,338,605	(34,385)	(913,055)	(3,270,587)	9411.67%
<b>TOTAL EXPENDITURES</b>	<b>13,806,891</b>	<b>5,673,328</b>	<b>3,030,000</b>	<b>2,668,330</b>	<b>11,905,000</b>	<b>292.90%</b>
<b>VEHICLE &amp; EQUIPMENT REPLACEMENT FUND (21)</b>						
-Interfund Transfer	532,484	359,884	570,939	570,939	683,051	19.64%
-Interest/Misc.	56,724	64,514	28,000	20,000	20,000	-28.57%
<b>TOTAL NEW REVENUE</b>	<b>589,208</b>	<b>424,398</b>	<b>598,939</b>	<b>590,939</b>	<b>703,051</b>	<b>17.38%</b>
Adjustment (To)						
From Fund Balance	(308,764)	(8,320)	(138,706)	(130,706)	(173,823)	25.32%
<b>TOTAL EXPENDITURES</b>	<b>280,444</b>	<b>416,078</b>	<b>460,233</b>	<b>460,233</b>	<b>529,228</b>	<b>14.99%</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) (17)</b>						
-Surcharge Revenue	372,377	228,170	350,000	335,000	335,000	-4.29%
-Grant/Miscellaneous	3,648	6,199	3,650	3,650	0	-100.00%
-Interest	4,777	(6,820)	7,000	6,000	6,000	-14.29%
<b>TOTAL NEW REVENUE</b>	<b>380,802</b>	<b>227,549</b>	<b>360,650</b>	<b>344,650</b>	<b>341,000</b>	<b>-5.45%</b>
Adjustment (To)						
From Fund Balance	(104,724)	3,483	240,021	141,033	186,551	-22.28%
<b>TOTAL EXPENDITURES</b>	<b>276,078</b>	<b>231,032</b>	<b>600,671</b>	<b>485,683</b>	<b>527,551</b>	<b>-12.17%</b>
<b>SOLID WASTE SYSTEM (58)</b>						
-User Fees	476,927	324,969	500,900	493,500	505,500	0.92%
-Property Taxes	890,214	906,951	928,140	928,140	955,984	3.00%
-Miscellaneous	45,405	26,184	52,000	32,000	42,000	-19.23%
-Interest	1,179	(1,926)	750	1,200	1,200	60.00%
<b>TOTAL NEW REVENUE</b>	<b>1,413,725</b>	<b>1,256,178</b>	<b>1,481,790</b>	<b>1,454,840</b>	<b>1,504,684</b>	<b>1.55%</b>
Adjustment (To)						
From Fund Balance	(70,034)	(302,877)	17,809	(6,241)	(3,085)	-117.32%
<b>TOTAL OPERATING EXPENSES</b>	<b>1,343,691</b>	<b>953,301</b>	<b>1,499,599</b>	<b>1,448,599</b>	<b>1,501,599</b>	<b>0.13%</b>

### BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END FY 12/13	YR.END FY 2013A	BUDGET 2014	EST.YR.END 2014	BUDGET 2015	% CHG BUDG 14->15
<b>COMM. STATION PARKING (60)</b>						
-User Fees	223,380	187,386	208,000	218,000	218,000	4.81%
-Misc. Revenue	22,514	0	0	0	0	N/A
-Interest	1,438	(1,923)	3,200	1,400	1,400	-56.25%
<b>TOTAL NEW REVENUE</b>	<u>247,332</u>	<u>185,463</u>	<u>211,200</u>	<u>219,400</u>	<u>219,400</u>	<u>3.88%</u>
Adjustment (To)						
From Fund Balances	104,757	57,554	125,550	91,151	147,350	17.36%
<b>TOTAL EXPENDITURES</b>	<u>352,089</u>	<u>243,017</u>	<u>336,750</u>	<u>310,551</u>	<u>366,750</u>	<u>8.91%</u>
<b>TOTAL NEW REVENUES</b>	48,122,680	37,208,707	39,410,160	45,016,504	52,506,110	33.23%
Adjustment (To)						
From Fund Balance	2,937,849	(2,598,662)	2,143,321	(3,813,415)	690,454	-67.79%
<b>TOTAL EXPENDITURES</b>	<u>51,060,529</u>	<u>34,610,045</u>	<u>41,553,481</u>	<u>41,203,089</u>	<u>53,196,564</u>	<u>28.02%</u>

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



<b>REVENUES &amp; OTHER FINANCING SOURCES BY FUND TYPE</b>							
	<b>GENERAL</b>	<b>WATER</b>	<b>SEWER</b>	<b>REFUSE</b>	<b>OTHER SPECIAL REVENUE</b>	<b>CAPITAL PROJECTS</b>	<b>FIDUCIARY</b>
<b>REVENUES</b>							
<b>TAXES</b>							
REAL ESTATE				X	X	X	
STATE SHARED	X					X	
SALES TAX	X					X	
HOTEL	X						
TELECOMM	X				X		
<b>NON TAX REVENUES</b>							
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
CHARGES FOR SERVICES	X	X	X	X			
<b>OTHER FINANCING SOURCES</b>	X	X	X	X	X	X	X

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

## 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 increase of 2.25% for non-union employees, and police patrol officers, per ICOPS union contract (public works union employees received no base salary increase as their contract expired April 30, 2014 and negotiations are unresolved).
- Scheduling completion of final phase of water meter replacement program including the outsourcing of water meter replacement services and materials at a cost of \$770,000.
- Personnel changes include the addition of a part-time Administrative Intern and an Engineering Technician, as well as the reduction of one position in the Water Department.
- \$10 million bond issuance to cover approximately 50% of the required funds to complete the next 3 years of scheduled capital improvements.
- 2.5% increase in water, sewer and refuse rates.
- Use of federal credits from Qualified Energy Conservation Bonds and Building America Bonds to partially abate debt service.
- Total Village property tax levy increase of 18.9% (\$996,921) due primarily to abating less debt service than the previous year.
- \$0 property tax levy for General Fund operations; 3% increase for Refuse Fund, approximately a \$3 million tax levy to fund debt service requirements and \$2 million for capital improvements.

### MAJOR CAPITAL PROJECTS

Street Rehabilitation & Sidewalk Replacement Project: \$1.5 million program funded through the Infrastructure Replacement Fund (IRF) and Motor Fuel Tax (MFT).

North Trail Subdivision Drainage Improvement Project: \$1.9 million to complete drainage improvements and roadway rehabilitation in the North Trail Subdivision to mitigate flooding. This project is funded through the IRF, MFT, and a DCEO Grant.

Briarwood Vista Infrastructure Rehabilitation Project: \$7.2 million for new water main and lighting installations in the Briarwood Subdivision, also includes street, curb and sidewalk rehabilitation. This project is funded through the IRF.

### 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 towards 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 dedicated revenues to the capital program, that is, the 0.25% home rule sales tax, TIF surplus distributions, MFT revenues, grants and transfers from the fund balances available, primarily from the General Fund. As necessary, the Village will issue debt to complete certain projects. As part of the 2015 budget, the Village Board authorized the issuance of \$10 million in bonds to fund half the cost of a 3 year capital improvement plan. The Village issued \$9.075 million in debt during FY 12/13 for the following uses: \$5.875 million for first phase of the Library remodeling, \$3.2 million for the treatment plant.

Infrastructure has become the most pressing demand in the Village and the next three years will include some large infrastructure projects. With that in mind, the Board made the decision to borrow \$10 million to fund these major projects, the philosophy being to incur debt for projects that will last the lifetime of the bonds. No debt is issued for general operating expenses. Although the General Fund is showing signs of recovering from the economic slowdown that affected results recently, the Water and Sewer Funds have not been covering their operating costs due to substantially reduced water usage (sewer use charges are based on metered water used). After consideration of the alternatives available and desirous of bringing the utility funds into balance, the Board has approved in this budget the following economic decisions:

- Increase the water, sewer and refuse rates by 2.5% each. These increases are necessary to provide for ongoing operation of these funds. Although the Water Fund is operating at a loss, FY 12/13 was the last year of debt service for a revenue bond out of this fund which eliminated approximately \$485,000 in expenses for this fund in future years. This will allow this fund to return to balance in the near future after the completion of the water meter replacement program. In the Refuse Fund, due to the escalator in the waste hauler contract, it is necessary for the fee and property tax revenue to the fund to increase in the same manner.
- The reduction in usage that has affected the Sewer Fund revenues appears to be structural and not due to the economic downturn, so the Village will continue to move forward with its long range plan to address that deficit, which calls for a 2.5% increase in the rate this year, followed by 2.5% increases in each of the subsequent years. This should allow the Fund to continue in a balanced position and allow for some capital project funding in the future.
- The proposed levy includes an \$889,435 (43.5%) increase for the debt service fund as the Village has decided to no longer abate the non-treatment plant related debt in light of the recent \$10 million bond issuance. The proposed levy does however include abatements (reductions) in the amount of \$498,547 for Federal Government rebates for Build America Bonds and Qualified Energy Conservation Bonds.

## **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 the 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 Village has been sparing in the use of the tax levy and until FY 2004/05 the only home rule revenue source utilized by the Village had been a 6% hotel tax. Subsequently, the Village has imposed a home rule sales tax at a current rate of 1% with a portion dedicated to the capital projects program.

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 the five-year capital project budget.

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. This budget includes a \$10 million bond issuance to supplement funding for large scale capital improvements over the next three years. The Village issued \$32.4 million in new debt in FY 2011/12 for capital projects. \$22.4 million in new debt was issued in September, 2011 of which \$4.0 million was for general capital projects, \$5.9 million was for the first phase of the Deerfield Public Library remodeling and \$12.5 million for the continued funding of the new wastewater treatment plant. An additional \$10 million was issued in February, 2012, and \$3.2 million in December, 2012, for rehabilitation of the wastewater treatment plant and \$5.875 million for the Deerfield Public Library renovation project. Outstanding debt as of December 31, 2014, includes the entire \$10 million 2012 issue, \$7,750,000 of the 2013 issues, \$21,255,000 of the 2011 issues, \$10,340,000 of the Series 2010 Build America Bonds, and \$3,870,000 of the Series 2008 issue. The Village retired \$1,190,000 of debt and the Library retired \$500,000 of debt in the year ending December 31, 2014.

As indicated above, substantial additional debt was necessary over the past two 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 through these issues and although this debt will carry a 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 Build America Bonds and 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 budget process is a continuous one for Village staff, 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. Major capital projects in this year's budget include:

- Street, Sidewalk and Curb Rehabilitation Projects: These projects will not significantly reduce maintenance costs. With the square footage expected, we anticipate an ongoing reduction of less than \$8,000 per year in lower spring patching costs and avoidance of slip and fall liabilities.
- Briarwood Vista Rehabilitation Project: This project consists of street, curb and sidewalk rehabilitation, and completely new water main and street lighting will be installed. This completion of this project will reduce maintenance costs associated with repairing water main breaks due to the aging water infrastructure. *Operating Effect:* By installing new water main the Village anticipates an operating reduction of approximately \$45,000 annually. The Village estimates 8 less water main breaks will be experienced and 800,000 gallons of water will be preserved annually due to the capital improvements. The street, curb, sidewalk and lighting improvements will also help reduce maintenance costs.

- North Trail Subdivision Drainage Improvements: This project will help mitigate flooding in the subdivision through the installation of new overland flow routes and high capacity sewer inlets. Roadway rehabilitation will also be completed as part of this project. *Operating Effect:* The mitigation of street flooding will reduce staff overtime, property damage and storm clean-up/restoration but it is not expected to significantly reduce maintenance costs or lower the operating budget.
- Sewer Projects: This consists of the sewer lining program, sewer inspection program, and final phase of inflow and infiltration (I/I) consulting services. These projects will extend the life of the Village's underground sewer system and reveal deficiencies in the system that will guide staff during future planning years and reduce the unnecessary treatment of storm water at the wastewater treatment plant. 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:* By removing I/I from the outside of the 376 homes in the northwest and northeast quadrant that have been identified to have deficiencies, roughly 2 million gallons of storm water will be diverted from the wastewater treatment plant during a 60 minute peak rainfall, which equates to an operating reduction of \$3,400 per event.

## 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 contribution is fully funded each year. 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. There is a greater level of scheduled projects this year which is anticipated to continue through 2017. Funding for the capital project program is from grants, a portion of the home rule sales tax, and MFT funds.

## 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. Projection methods and economic effects on the revenue, if applicable, are discussed within each revenue presentation.

**Property Tax - \$6,251,392** – A change from prior years is that this property tax levy allocates \$0 for the General Fund levy. The dollars that would otherwise be levied for General Fund purposes have been reallocated to the IRF. Property taxes are also to be levied for the Refuse Fund, and a portion of the debt service 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 assessed property levels (net for taxing purposes) in the Village had shown sustained growth until the 2009 tax year; in that year, the addition of the TIF #2 EAV to the taxable list was offset by a drop in value for the existing taxable property due to the real estate slowdown. (The Village collection on its property tax levy has averaged 99+% over the last five years). The EAV is expected to remain flat or show a slight increase for tax year 2014 as the effects of the economic downturn from the past years slowly continue to recover. It is anticipated that the EAV will see growth in future years as the markets continue to recover and new developments (AMLI and Woodview) are added to the property tax base and contribute to the EAV. 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.

As indicated, the 2014 property tax levy for operating funds was eliminated and reallocated to the Infrastructure Replacement Fund. The Village Board has historically kept increases to a minimum to provide relief in this area 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. The property tax components for the 2014 levy (with 2013 levels in parenthesis) are: General Corporate – 0% (42%), Refuse Services – 15% (17%), Infrastructure Fund – 38% (1.5%), Debt Service – 47% (39%). All of the 2014 property tax will be received during 2015.

### EQUALIZED ASSESSED VALUATION

<u>Tax Levy Year</u>	<u>Net for Taxing Purposes</u>	<u>Incremental (TIF) Valuation</u>	<u>Total</u>
2003	921,735,951	223,387,645	1,145,123,596
2004	992,399,806	235,599,719	1,227,999,525
2005*	1,245,632,882	66,888,404	1,311,416,290
2006	1,371,881,605	74,101,285	1,445,982,890
2007	1,534,804,968	83,146,886	1,617,951,854
2008	1,577,953,846	84,212,560	1,662,166,406
2009	1,586,409,629	0	1,586,409,629
2010	1,501,605,590	0	1,501,605,590
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

\* The Village's TIF District 1 was terminated for the 2005 tax year; District 2 for the 2009 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 \$3.68 billion for all taxable property in the Village for 2013, which is a drop of \$195 million in total value from 2012.

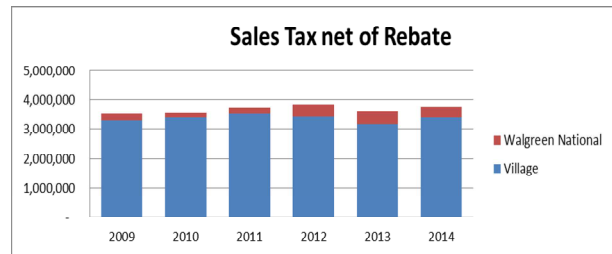
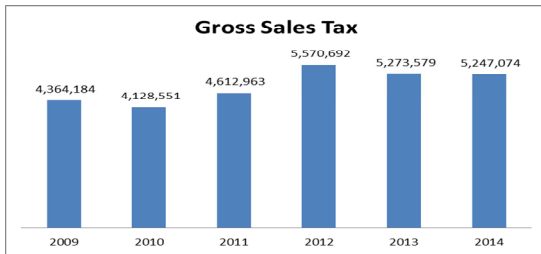
**Sales Tax** - \$4,900,000 regular / \$4,200,000 home rule –projected- Sales tax, which is now the Village's largest single General Fund revenue item, is a 1% tax (regular) on the exchange of all tangible personal property within the Village, and the Home Rule tax, which is an additional 1% on items that are not titled (autos) or groceries or drugs. This tax is collected by the State and remitted to the Village. 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. 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 amount of the rebate is projected at \$2.6 million for 2014. In 2015, the expense is budgeted at \$2.6 million in the Finance Department budget.

Sales Tax, on a gross basis including the Walgreens National activity, decreased slightly in 2014 with gross regular sales tax declining about 1%. Sales Tax net of the Walgreens rebate, which is the amount of money the Village actually retains, increased 5% during 2014. In addition, Sales Tax excluding all Walgreens National activity increased 7% indicating an increase in the Village's Sales Tax base. Based on this recent activity and the state of the local and area economy, the projection is for the tax revenue to remain relatively consistent with the previous year.

The Village continues to deal with the loss of major retailers, such as Best Buy and Office Depot, which occurred in 2012. These losses have been partially offset by increased Walgreens National activity and by new retail establishments opening in town. The Village continues to seek opportunities to work with Deerbrook Mall to undertake a significant redevelopment that will enhance the overall attractiveness of the

center and bring in additional Sales Tax revenue.



**Income Tax - \$1,700,000 projected-** 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 Village’s population declined by less than 200 in the recent census so a marginal decrease is observed in the dollar amount allocated to the Village. State revenue has slowly been recovering. However, this revenue source is subject to the discretion of the state legislature and can be decreased or totally retained by state legislative action; there was unsuccessful action to do this in the recent state legislative session.

**Hotel/Motel Tax - \$1,800,000 projected-** This revenue source had been substantially affected by the downturn in business travel since fiscal year 2007-08. This revenue is very sensitive to the economy and other external sources as our six hotels cater mainly to the business traveler. The receipts have remained relatively constant over the past two years and increased in 2014. The projection shows an increase based on this trend. None of the six hotels have closed or indicated that they intend to close; their business is supported by the number of corporate businesses in the Village, especially in the pharmaceutical area which has maintained some strength. The Village levies a 6% tax on room occupancy charges pursuant to its home rule authority.

**Investment Earnings - \$1,255,650 projected -** The largest portion is earned in the Police Pension Fund, where \$ 1.1 million (88%) 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 remain at historically low levels, and the spending down of fund balances for operations and capital projects has decreased the investable assets of the operating funds and hence their income from this source.

**Building Permit Revenue - \$ 875,000 projected -** This revenue, which is tied directly to building and remodeling activity in the Village, increased last year due primarily to the construction permit fees from commercial and residential remodeling. Most notably, building permits for the Woodview and AMLI apartment buildings account for approximately 53% of the total building revenues received in 2014. The two new developments are scheduled to begin leasing in mid-2015 and will add nearly 500 new apartments combined. With the exception of these two developments, similar building activity is forecast for the coming year as the local economy continues to stabilize and residents remodel their existing homes rather than move due to a recovering real estate market. The Village has been buffered somewhat from the overall downdraft in real estate due to the concentration of health care related companies located here, with corporate or North American headquarters locations for Walgreens, Takeda Pharmaceuticals, Mondelez International (former Kraft Foods snack division), Baxter, Fortune Brands, CF industries and others. Also, 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 luxury apartment developments including a newly proposed development in downtown.

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

**Water** - \$4,283,000 projected - The budgeted amount for water sales, is based on the rate of \$4.08 per 100 cubic feet. This rate reflects a raise of 2.5% this year to keep pace with higher wholesale costs of water from the City of Highland Park and increased operating expenses in this fund. Usage continues to stagnate. This fund is in a deficit position but FY 12/13 was the final year of debt service for the 2003 issue which has resulted in an expense reduction of \$485,000. The current revenue projections should allow the fund to return to a balanced position in the near future.

**Sewer** - \$4,634,139 projected - The budgeted amount for sewer charges, is based on water usage and a sewer charge of \$3.15 per 100 cubic feet. This rate reflects an increase of 2.5%. The recent revenue stream in this fund has not been sufficient to cover operating expenses and the Board determined to increase rates by 10% three years ago, 5% two years ago and followed by 2.5% increase this year. Demand as indicated by water usage is stagnant and shows no sign of any significant increase. The increases in rates have brought this fund into a positive position.

**Refuse** - \$505,500 projected - The budgeted amount for direct customer refuse billing, is based on a 2.5% increase in the user fee to \$7.18 per month. The contractual refuse service is funded through a combination of user charges and a property tax levy. The Village entered into a five year contract with a new waste hauler, Waste Management, effective April 1, 2011 at a substantially reduced rate. The base service that will be charged through the Village will be once a week curbside. Any optional service is billed directly by the hauler to the customer. The user fee will keep pace with the CPI inflator in the contract. The current waste hauling contract will expire on March 31, 2016.

## **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. As indicated above, the revised sewer and water rates have enabled the sewer fund to have a positive balance and the water fund is expected to return to a balanced position in the near future after completion of the meter replacement program.

## **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
- Relatively 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
- Continuing maintenance of the Village plant and equipment
- 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 Fund two years into the future. Estimates are conservative. The Village is assuming a general increase of 2% for items not guaranteed by contract or other similar surety. In

addition, the Village is assuming a 4% increase in the wholesale cost of water purchased from Highland Park and a 3% increase in the waste hauler contract. The Village is tentatively assuming a 2.5% increase in user rates for the water, sewer and refuse funds to keep pace with increased costs in each of these funds.

## **PERSONNEL**

There is an additional full-time Engineering Technician included in the budget to keep up with the increased demand to manage large scale capital improvement projects. A part-time Administrative Intern was also added to this budget to address the growing presence of the Village in the community and to help promote the local government profession to the next generation of administrators. As employee turnover occurs due to retirements and departures, positions are reevaluated to ensure that the manpower is necessary and that the proper skill sets are acquired as positions are filled.

## **DEVELOPMENT ACTIVITIES**

The focus of the Village over the past ten years has been in the redevelopment of the downtown which has been substantially completed. The Village formed an ad-hoc committee to study redevelopment of the northwest quadrant of the downtown; a mixed use redevelopment proposal was preferred in 2007 but is on hold due to the general problems with real estate of all classifications. The committee has proposed a remodeling of the area to incorporate a park and redeveloped parking to serve the businesses and public uses within the quadrant. This plan was presented to the Village Board and is now undergoing further review with the Plan Commission and various stakeholders.

The Village has not been immune to the general downturn in residential property values. However, the price decreases have not been as drastic as other areas of the country or even this region; homes in foreclosure number less than 25 out of 6500 in 2014 and continue to decline. As the assessment procedure uses three years of market activity, the assessed value of existing property has had five years of decline, approximately 4.5% for tax year 2009, an additional 5% for 2010, 6% for 2011, 7% for 2012, and an additional 5% for 2013. 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.

Otherwise, building activity in the residential arena continues with primarily remodeling activity in the residential and commercial sectors. Permit fees continue to remain strong. The near future in commercial activity will also be in the remodeling area with slightly higher overall building permit fees as a result. Two residential developments (AMLI and Woodview) broke ground last year and brought significant building permit fees to the Village. These developments will also bring new residents to the Village and they will contribute to consumer spending. There are other various transit-oriented developments working through the land use approval process that have the potential to greatly enhance the downtown over the next few years.

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, Baxter and Takeda North America. Fortune Brands, United Stationers and CF Industries also have corporate headquarters in the Village. The Village has recently become the corporate headquarters for Mondelez International, the international snack foods operation of Kraft. These firms continue to fill and remodel existing office buildings and attract support companies to the area. This activity continues to provide a foundation for the micro-economy of the immediate area and has helped support local businesses and residential housing due to the influx of new employees. New retail activity has shown recent signs of stirring, primarily in development of new, relatively local-based restaurants.

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

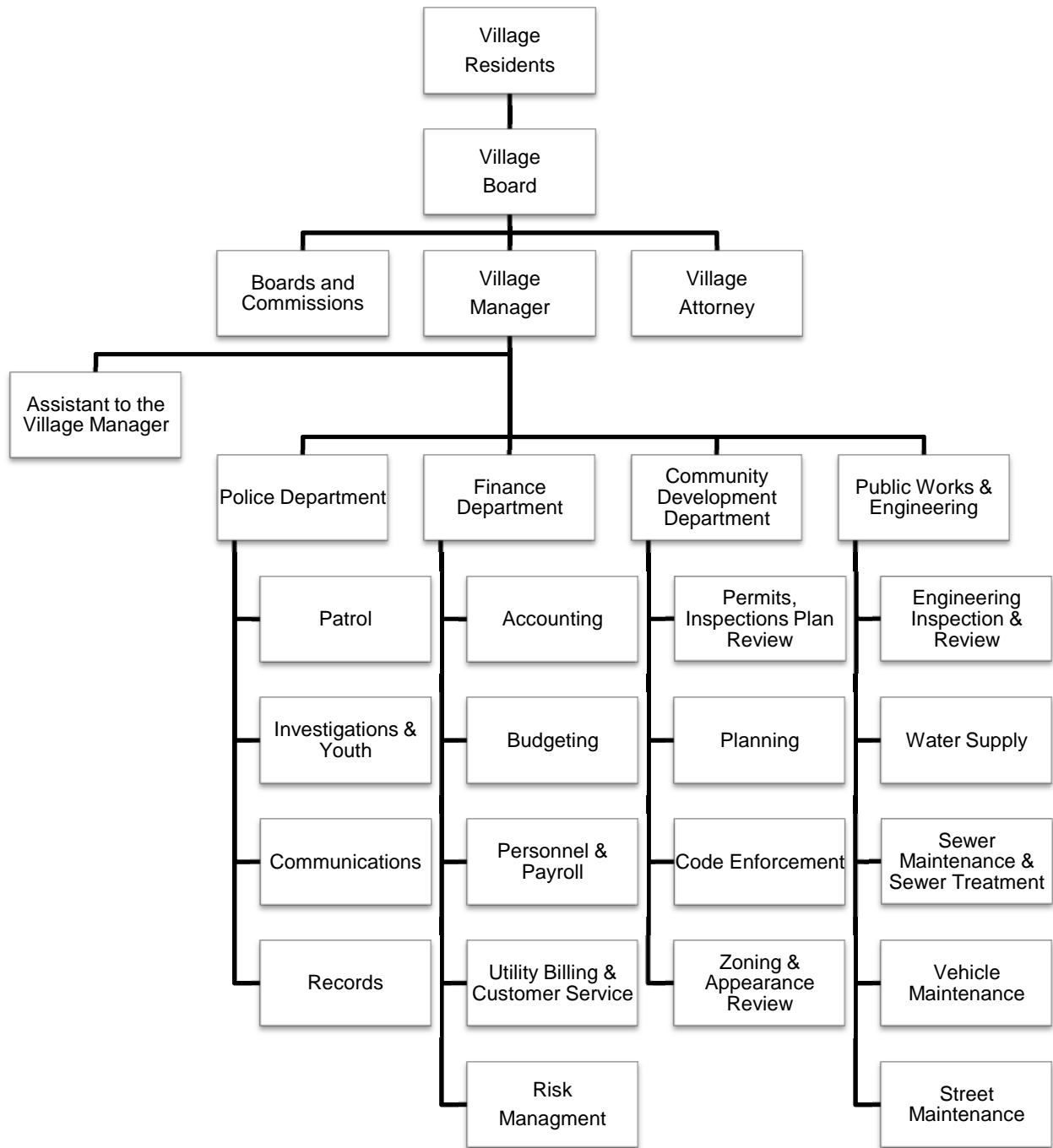
## BUDGET CALENDAR

### BUDGET PREPARATION AND LEGISLATIVE ENACTMENT FOR 2015

<u>DATES</u> *	<u>OPERATING TIMETABLE</u>	<u>RESPONSIBILITY CENTER</u>
August 1-8	- Final preparation of department budgets	Department heads, staff
August 8	- All departmental budgets requests entered into Munis budget module	Department heads, staff
August 11 – August 29	- Manager reviews budget with department heads; further review when necessary	Village Manager, Finance Director, Department heads
September 19	- Budget to Mayor and Board of Trustees for review	Finance Department
September 19 - October 24	- 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 2	- Legal publication of notice of public inspection of budget & public hearing	Staff
October 2	- Proposed budget placed on file for review by public	Staff
November 3	-Public hearing on proposed 2015 budget	Mayor and Board of Trustees, Staff
November 6	-Publish 2014 Tax Levy hearing notification	Staff
November 17	-Approve 2015 budget and Public hearing on 2014 Tax Levy	Mayor and Board of Trustees
December 1	- Approve 2014 Tax Levy to fund calendar year 2015	Mayor and Board of Trustees
Jan. 1, 2015	- Budget Effective Date	
Jan.-Dec. 2015	- Implement and Administer Budget	Staff
Jan.-Dec. 2015	- Review of Progress toward Goals and Objectives	Staff, Mayor and Board of Trustees

\*all 2014

# Village of Deerfield, Illinois Organization Chart



DEPARTMENT	2009	2010	2011	2012	2013	2013A	2014	2015
VILLAGE MANAGER	3	3	2	5	5	5	5	5
FINANCE	10	10	10	8	8	8	8	8
COMMUNITY DEVELOPMENT	7	7	7	7	7	7	8	8
<b>PUBLIC WORKS:</b>								
ADMINISTRATION	4	4	4	4	4	4	4	4
ENGINEERING	3	3	2	2	2	2	2	3
STREETS	7	7	7	7	7	7	7	7
UTILITIES MAINTENANCE	15	15	14	14	14	14	14	13
SEWAGE TREATMENT PLANT	8	8	8	8	8	7	7	7
GARAGE	2	2	2	2	2	2	2	2
<b>TOTAL PUBLIC WORKS</b>	<b>39</b>	<b>39</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>36</b>	<b>36</b>	<b>36</b>
<b>POLICE:</b>								
ADMINISTRATION	7	7	7	7	7	7	7	7
COMMUNICATIONS	8	8	8	8	8	8	8	8
INVESTIGATIONS/YOUTH	7	7	7	7	7	7	7	7
PATROL	31	31	31	32	32	33	34	34
<b>TOTAL POLICE</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>54</b>	<b>54</b>	<b>55</b>	<b>56</b>	<b>56</b>
<b>TOTAL</b>	<b>112</b>	<b>112</b>	<b>109</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>113</b>	<b>113</b>

Part time Employees - Full time equivalent

DEPARTMENT	2009	2010	2011	2012	2013	2013A	2014	2015
VILLAGE MANAGER	0.6	0.6	1.4	1.4	0.2	0.2	0.2	0.6
FINANCE	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
COMMUNITY DEVELOPMENT	0.6	0.6	0.6	0.6	0.6	0.6	0.0	0.0
<b>PUBLIC WORKS:</b>								
ENGINEERING	0.3	0.3	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	1.5	1.5
UTILITIES MAINTENANCE	1.7	1.7	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	0.3	0.3
<b>TOTAL PUBLIC WORKS</b>	<b>3.8</b>	<b>3.8</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>
<b>POLICE:</b>								
ADMINISTRATION	0.0	0.0	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	1.0	1.0
INVESTIGATIONS/YOUTH	0.8	0.8	0.8	0.0	0.0	0.0	0.0	0.0
PATROL	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
<b>TOTAL POLICE</b>	<b>3.6</b>	<b>3.6</b>	<b>3.6</b>	<b>2.8</b>	<b>2.8</b>	<b>2.8</b>	<b>2.8</b>	<b>2.8</b>
<b>TOTAL - PART TIME - FTE</b>	<b>8.8</b>	<b>8.8</b>	<b>10.0</b>	<b>9.2</b>	<b>8.0</b>	<b>8.0</b>	<b>7.4</b>	<b>7.8</b>

Personnel changes include the addition of a part-time Administrative Intern and an Engineering Technician, as well as the reduction of one position in the Water Department.

## SUPPLEMENTAL INFORMATION

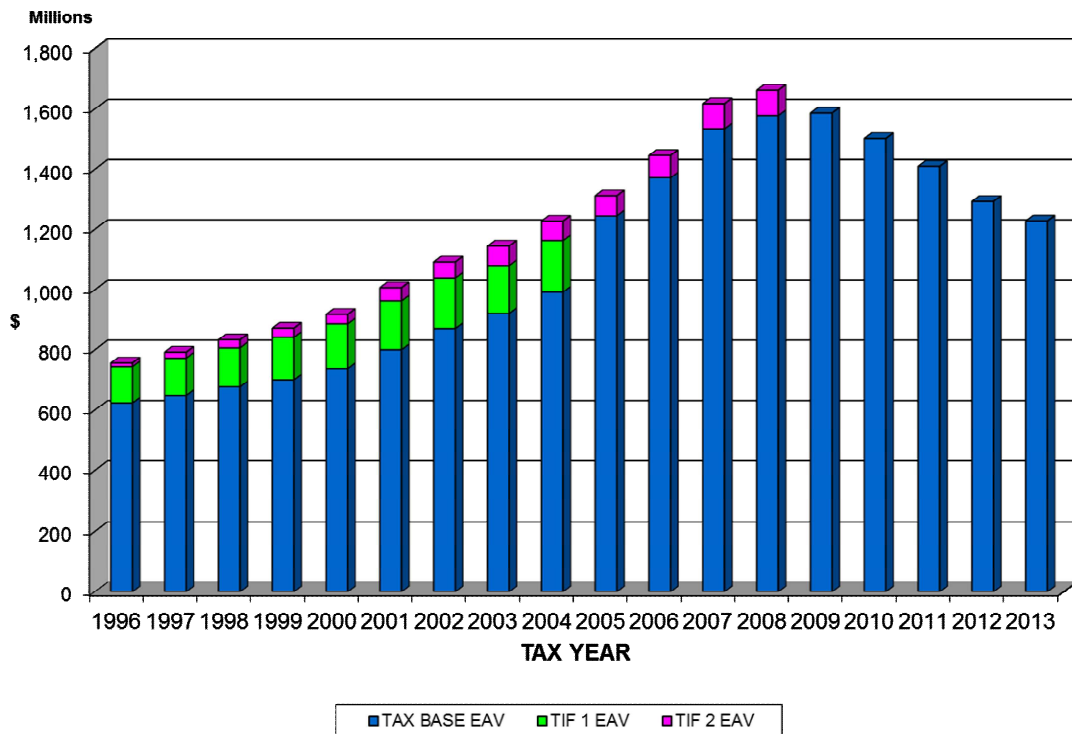
### The Village at a Glance

Incorporated in 1903 and located 27 miles north of downtown Chicago, the Village is predominantly a community of single-family homes. The 2010 Census recorded a population of 18,225 and 6,638 housing units within a land area of 7.0 square miles. The Village's population has increased by 4.5% from 1980, whereas the number of housing units in the Village has grown by 21%, indicating a continuing trend toward smaller household sizes.

<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

Deerfield is recognized as one of the State's wealthiest communities. The Census Bureau estimates that in 2010, Deerfield's median family income was \$129,187 was 2.3 times greater than the statewide median of \$54,644. The Village's \$520,300 Median Home Value in 2010 Census was 185% of the statewide median of \$182,300. Median Home Value is a significant contributing factor to the Village's assessed valuation, and recent trends indicate that the equalized assessed value will stabilize for tax year 2014 after falling for four straight years. Foreclosure activity has remained low with an estimated 1% of the housing in this status.

### EAV GROWTH



Note: Both TIF's have been retired and their increment assessed value in now in the base EAV.

## 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 (latest available information):

<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>% of Total Taxable Assessed Valuation</u>
Arden Realty, Inc.	\$35,825,134	0.97%
Scott Dressing, Sr Mgr Taxation	28,149,369	0.76%
JBC Funds Parkway North LLC	15,542,659	0.42%
CRM Properties Group	13,877,380	0.38%
Wells Core REIT-Four Parkway North LLC	6,834,232	0.19%
Walgreens Co RE#00001-2	6,061,877	0.16%
Walgreens Co RE#1079-2	5,763,664	0.16%
AEW-DOW Deerfield, LLC	5,742,560	0.16%
RREEF America Reit Agent Corner Partners	5,511,706	0.15%
% Deloitte PTS	5,436,321	0.15%
Total	<u>\$128,744,902</u>	<u>3.50%</u>

*Data Source: Lake & Cook County Clerk's & Assessor's Offices.*

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

<u>Employer</u>	<u>Business/Service</u>	<u># of Employees</u>
Walgreen Company	Corporate Headquarters	4,200
Baxter International	Health Care Products	4,000
Takeda Pharmaceuticals	North American Headquarters	1,776
Mondelez International, Inc.	Snack Food Manufacturing	1,200
Astellia US Technologies	Corporate Headquarters	900
United Stationers	Office Supplies	700
Cornerstone Deerfield	Non-Classified	500
Illinois Student Assistance Comm	Administration of Education Programs	499
Jim Beam Brands	Distilled and Blended Liquors	430
Elexa Consumer Products	Household Audio and Video Equipment	350

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

Number of Full-Time Employees (FTE)	120
Miles of Streets	76
Miles of Alleys	4
Miles of Sewers	151
Police Protection:	
Number of Stations	1
Numbers of Police Officers (authorized)	39
Library Services:	
Number of Branch Libraries	1
Number of Books	175,000
Circulation	342,922
Recreation Facilities:	
Number of Parks and Playgrounds	20
Park Area in Acres	360
Municipal Water Utility:	
Service Locations	6,783
Average Daily Water Pumped (gals)	3,323,234
Miles of Water Mains	84

**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 39 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 has undertaken 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. An enhanced 911 telephone emergency system was installed in 1991. Construction of a \$5.5 million senior center was completed in September, 2003.

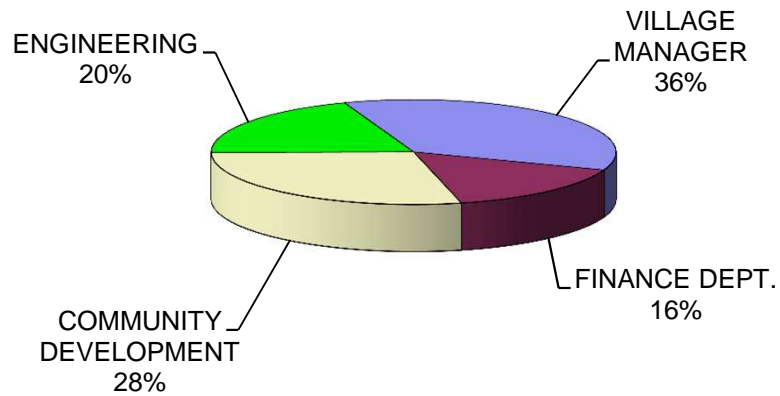
Deerfield has purchased Lake Michigan water from the City of Highland Park on a contractual basis since 1913. The Village maintains three pumps at the reservoir in Highland Park and has 84 miles of water mains through which approximately one billion gallons of water per year flow. The Village has a one million gallon elevated tank, a 4.3 million gallon underground reservoir and a 2.0 million gallon underground reservoir. The Village recently entered into a new, long term agreement with Highland Park that will allow for the reconstruction of its water treatment facility. This agreement was approved in 2008 and will continue annual increases in the wholesale cost of water to Deerfield, but 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.

**BUDGET REQUEST - 2015**  
**ADMIN. SUMMARY (FINANCE, VILLAGE MANAGER, COMM. DEVELOP., ENGINEERING)**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	1,915,508	3,084,291	3,015,157	3,369,166	9.24%
TRAINING & DEVELOPMENT	12,080	32,250	20,950	32,750	1.55%
CONTRACTUAL SERVICES	3,133,932	4,522,886	3,935,138	4,211,934	-6.88%
COMMODITIES	22,071	52,250	37,708	52,750	0.96%
UTILITIES	24,180	38,100	36,770	41,650	9.32%
CAPITAL OUTLAY	59,103	38,050	34,125	30,900	-18.79%
CAPITAL IMPROVEMENTS	41,911	56,000	20,500	38,000	-32.14%
TRANSFERS OUT	2,255,230	2,385,918	2,385,918	1,254,068	-47.44%
<b>TOTAL</b>	<b>7,464,015</b>	<b>10,209,745</b>	<b>9,486,266</b>	<b>9,031,218</b>	<b>-11.54%</b>

**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 Village Accountant, a Human Resources Coordinator, two principal accounting clerks, a finance clerk, a cashier-receptionist and a building custodian. No personnel changes are expected for 2015.

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 the 2015 are as follows:

- Review finance department processes and implement new processes as necessary (carryover).
- Prepare for implementation of new GASB requirements for *Accounting and Financial Reporting for Pensions*.
- Complete the annual Budget and Comprehensive Annual Financial Report and apply for the respective GFOA awards in each of these categories (annually).
- Complete negotiations for renewal of contract with Public Works union.
- Issue debt in conjunction with the needs of the three year capital improvement plan.
- Implement and train employees on new Munis (ERP system) Dashboard module.

Accomplishments 2014 fiscal year (\*denotes 2014 Departmental Objective):

- Completed the 2014 annual budget document, applied for and received the GFOA Distinguished Budget Presentation Award for the twenty-fourth consecutive application.\*
- Completed the 2013A comprehensive annual financial report, applied for and received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the twenty-eighth consecutive year.\*
- Completed renewal of contract with Police union.\*
- Implemented credit card acceptance for Vehicle Licenses.
- Renewed audit contract for 3 years.
- Developed financial plan to fund three year Capital Improvement Plan.

Work Statistics

2008

2009

2010

2011

2012

2013

2014

Village bond rating	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
Outstanding debt per capita	\$336	\$368	\$335	\$940	\$2,679	\$3,064	\$2,956
	Increase due to new debt for the Wastewater Treatment Plant.						
Water, Sewer and Garbage Bills Issued	27,860	25,680	27,997	27,987	28,043	28,069	28,095
Checks Processed	3,997	3,615	3,685	3,685	3,871	3,443	3,710
Vehicle Licenses sold	12,849	12,526	12,690	12,652	12,637	12,408	12,479
Investment Transactions	28	15	15	25	15	125	74
	Increase due to Pension Fund hiring an Investment Manager in 2013.						
Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Yes	Yes	Yes

**BUDGET REQUEST - 2015  
FINANCE  
DEPARTMENT**

**101111-**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	578,556	967,500	954,000	1,014,500	4.86%
TRAINING & DEVELOPMENT	1,303	8,050	5,800	8,050	0.00%
CONTRACTUAL SERVICES	2,418,073	3,508,420	3,029,780	3,071,775	-12.45%
COMMODITIES	6,037	14,500	10,500	14,500	0.00%
UTILITIES	13,651	19,700	17,250	20,200	2.54%
CAPITAL OUTLAY	9,844	1,250	500	4,150	232.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	2,241,455	2,366,517	2,366,517	1,234,667	-47.83%
<b>DEPARTMENT TOTAL</b>	<b>5,268,919</b>	<b>6,885,937</b>	<b>6,384,347</b>	<b>5,367,842</b>	<b>-22.05%</b>

## GENERAL ADMINISTRATION

### 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 nineteen 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 seven members (the Mayor and the Board of Trustees). Makes recommendations to the Trustees regarding those things that it feels should be done 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 plus the Mayor (ex-officio), serving three-year overlapping terms, except the Mayor who serves a four-year term. 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, annexation, 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 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 - Has 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. Safety Council - Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees, serving three-year overlapping terms. Responsible to the Board of Trustees to study and make recommendations regarding Village safety issues relating to traffic.
7. Board of Building Appeals - Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees, to serve five-year overlapping terms.

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.

8. Community Relations Commission - Consists of seven members appointed 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. Awards village assistance to senior residents in accordance with established eligibility criteria.
9. Manpower 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.
10. Electrical Commission - Consists of five members appointed by the Mayor with the advice and consent of the Board of Trustees for four-year coterminous terms or until their successors are appointed. Responsible to the Board of Trustees to recommend standards, specifications, and rules and regulations governing the installation, alteration, and use of electrical equipment in the Village.
11. 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.
12. Sustainability Commission – Consists of ten 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.
13. 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.
14. Village Center Commission – Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees, and such ex-officio members as deemed necessary from time to time for three year terms. At least one member of the Commission shall be a representative of the Deerfield-Bannockburn-Riverwoods Chamber of Commerce and at least one member of the Commission shall be a Village Center business operator or property owner. Charged with duties and missions to advance a positive vision for the downtown area, and to support the area's vitality and desirability.
15. Cemetery Association - Consists of three 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.

16. 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 Village Center and in C-2 Outlying Commercial Districts.
17. Sister City Committee - Consists of five members appointed by the Mayor with the advice and consent of the Board of Trustees for indefinite terms. Communicates with and maintains friendly relations with Ludinghausen, Germany.
18. 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.
19. 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.
20. Family Days Commission – Consists of nine 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 elections, 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, Assistant to the Village Manager, and Management Analyst/Deputy Village Clerk. All of the activities of the various boards and commissions are included in the Village Manager's budget.

### **The Departmental Objectives for the 2015 fiscal year are as follows:**

1. Provide the Mayor and Board of Trustees relevant and timely information and advice necessary to evaluate and make policy decisions.
2. Direct and advise operating departments in order to meet service levels established by the Mayor and Board of Trustees.
3. Encourage citizen participation in Village activities.
4. In conjunction with the Village Attorney, coordinate the preparation of ordinances, resolutions, contracts, agreements and other documents for consideration by the Mayor and Board of Trustees.
5. Represent the Village in working with federal, state, regional and local agencies, governments and community groups, as well as private enterprises and not-for-profit organizations.
6. Encourage strategic and operational improvements through innovation and professional development.
7. When appropriate and practical, encourage strategic decisions and programs with a focus on sustainability.
8. Oversee franchise agreements with various utilities doing business within the corporate limits of the Village.
9. Develop a motivated workforce through professional employee evaluations, training and competitive levels of compensation.
10. Oversee the IT and GIS function for the Village to ensure that all departments have sufficient technology and mapping capabilities to operate efficiently, effectively, and in the best interest of the public.
11. Perform the statutory duties required of the Village Clerk's office and issue required liquor licenses and solicitor permits.
12. Provide Village representation at agencies and organizations such as the Solid Waste Agency of Lake County, DBR Chamber of Commerce, Northwest Municipal Conference, GIS Consortium, and Electricity Consortium.
13. Publish D-Tales, a bi-monthly newsletter mailed to every household and business in the Village, and ensure appropriate levels of communication and information are provide to the public in a timely manner through the use of tools such as the Village's website, the Village InfoChannel, and the Village's e-news application.
14. Provide staff support for the Farmers Market Committee, Fine Arts Commission, Cable and Telecommunications Commission, Sustainability Commission, Community Relations Commission, Family Days Commission and Manpower Commission.

**In addition to these continuing goals, the Village Manager's Department will complete the following projects during the 2015 fiscal year:**

1. Monitor internal operations of all departments to ensure appropriate levels of manpower and resources.
2. Participate in recruitment and hiring of a new Administrative Intern, Associate Planner and Cashier-Receptionist.
3. Continue to work with Com Ed representatives to develop and implement appropriate action plans in an effort to improve electrical system reliability and outage response.
4. Continue phasing in the installation of the document management system in order to digitize archival records Village-wide to assist the Village in continuing to be compliant with the Freedom of Information Act.
5. Continue to support efforts concerning approaches to workforce/affordable housing needs.
6. With the help of the Cable and Telecommunications Commission, evaluate the current cell tower lease to ensure the Village is receiving maximum value and evaluate potential for new installations.
7. Continue to pursue a commercial waste franchising contract by facilitating a transition for all commercial accounts to operate under a single franchise by May, 2015.
8. Pursue competitive bidding process for the residential waste franchise contract that is set to expire March 31, 2016.
9. Work with the Sustainability Commission to pursue goals/objectives that will enhance sustainable efforts and maintain active participation with the Solid Waste Agency of Lake County.
10. Over the next 24 months the Sustainability Commission will undertake initiatives to: (1) reduce residential energy consumption in the Village. The Commission will seek to have 20 residential households conduct energy assessments by participating contractors that result in energy improvements. Similar audits show this could correlate to an average aggregate residential savings of \$20,000 on energy bills and reduced emissions of 80 metric tons of CO<sub>2</sub>. And; (2) reduce residential water consumption in the Village. The Commission will seek to have 20 residential households conduct water assessments by participating plumbers that result in home plumbing improvements. Similar audits show this could correlate with water and sewer bill reductions and a reduction in household water consumption by 10%.
11. Begin negotiations with the Public Works Laborers Union Local 150 on the contract that expired April 30, 2014.
12. Continue to oversee the electricity aggregation program for residents and small businesses that is set to expire May 2015; and, pursue competitive bidding process to determine if pricing from alternative electric suppliers is still competitive when compared to the ComEd default supply rate.
13. Oversee janitorial/maintenance services for all four Village facilities and make a recommendation regarding a contract renewal, which is set to expire on June 30, 2015.
14. Oversee car-sharing contract and usage rates.
15. Implement, train staff, and oversee pay-by-phone parking systems for daily parkers of the downtown Deerfield Metra Station.
16. Organize 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 drafting of business recognition letters.

17. Host Family Days, Farmers Market, Fine Arts Festival, Winter Celebration, Green Restaurant Workshop and other special events in partnership with the DBR Chamber of Commerce that promote Deerfield and its businesses.
18. Evaluate cable television broadcasting systems and recommend improvements.
19. Implement electronic document signature capabilities and a centralized form database.
20. Establish downtown public recycling pilot program.
21. Migrate Village-wide email system to Microsoft Exchange platform.

#### **Accomplishments During 2014**

1. Provided electronic packets for all weekly distributions to the Mayor and Board of Trustees; posted full agenda packets on the Village's website.
2. Served on the Executive Committee of the Solid Waste Agency of Lake County.
3. Successfully recruited and hired an Information Technology Systems Specialist.
4. Continued dialogue with Deerbrook Mall concerning recruiting and relocating of tenants and pursued other various property development issues including those related to a possible Walgreens inversion and Portillo's site development.
5. Worked with neighboring communities to lock in an electric supply rate for year 3 of the North Shore Electricity Aggregation Consortium contract with MC2 and oversaw a successful educational effort regarding electric aggregation.
6. Evaluated hen keeping pilot program and established program on a permanent basis.
7. With advice of the Community Relations Commission continued a Student Government Internship Program.
8. Established license for commercial scavengers and worked with the Village's commercial solid waste franchisee to transition commercials accounts.
9. Established mission and purpose of newly formed Village Center Commission.
10. Established the direct sale of baked goods by home kitchen operations pursuant to State law.
11. Established indemnification requirements for Special Use approvals.
12. Evaluated Village's current janitorial/maintenance services and recommended 1 year contract extension with Crystal Maintenance Services.
13. Provided staff support for special events planning including Family Days, Deerfield Festival of Fine Arts, Community Services Day, Invasion of the Pumpkins and the Winter Celebration.
14. Supported Village Attorney and Village Board efforts concerning litigation involving the Village.
15. Supported continued development of Parents. The Anti Drug District #113 community coalition.
16. Negotiated new contract with Illinois Council of Police Union (patrol officers).
17. Contracted with ZipCar to offer residents a car-sharing program in downtown Deerfield.

18. Negotiated concessionaire lease for the downtown Deerfield metra station at 860 Waukegan Road.
19. Renamed Huehl Road as Embassy Way to provide better visibility to Embassy Suites Hotel.
20. Attended semi-annual ComEd Joint Operations Command center trainings and staffed required on-call duties.

Work Statistics

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Ordinances Passed	43	49	45	46	34
Resolutions Passed	13	16	16	4	15
Village Board Meetings	24	25	24	16	24
D-Tales Published	5	6	6	4	6
FOIA Requests (Admin & CD)		93	128	79	163
Liquor Licenses Issued	27	33	33	36	36
Distributions to Mayor and Board	52	52	52	35	52
Cable and Telecommunications Commission Meetings		5	5		3
Community Development Group Meetings	21	23	23	16	23
Family Days Commission Meetings	6	10	7	5	5
Fine Arts Commission Meetings	5	7	6	5	6
Sustainability Commission Meetings	7	11	11	7	8
Community Relations Commission	6	11	10	8	10
New Senior/Disabled Taxi Users	43		45	72	90

**BUDGET REQUEST - 2015**

**VILLAGE**

**101210-**

**MANAGER/ADMINISTRATION**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	464,295	759,223	739,220	827,223	8.96%
TRAINING & DEVELOPMENT	3,637	14,000	5,150	14,000	0.00%
CONTRACTUAL SERVICES	517,790	604,892	553,217	661,977	9.44%
COMMODITIES	1,248	3,550	2,675	4,050	14.08%
UTILITIES	1,111	2,200	3,320	3,000	36.36%
CAPITAL OUTLAY	12,799	16,700	16,300	19,100	14.37%
CAPITAL IMPROVEMENTS	41,911	56,000	20,500	38,000	-32.14%
TRANSFERS OUT	1,500	2,250	2,250	2,250	0.00%
<b>DEPARTMENT TOTAL</b>	<b>1,044,291</b>	<b>1,458,815</b>	<b>1,342,632</b>	<b>1,569,600</b>	<b>7.59%</b>

## COMMUNITY DEVELOPMENT DEPARTMENT

### **Description of Responsibilities:**

The Community Development Department is responsible for all aspects of planning, building, and zoning. The Department consists of a Planning Division and a 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, the Board of Zoning Appeals, the Village Center Commission, the Appearance Review Commission, the Cemetery Commission, the Electrical Commission, the Board of Building Appeals, and various task forces, as well as coordinates the activities of these commissions and writes the reports of these commissions. Building plan review, permit approval, inspectional services, zoning compliance approvals for new businesses, and maintaining records of approved plans are also provided by the Department. The Department reviews, analyses 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. Staff works with developers in the planning steps of any project so as to achieve maximum compatibility with Village goals, objectives and policies.

**Staff Consists of:** Code Enforcement Supervisor, Principal Planner, Assistant Code Enforcement Supervisor, Building Inspector, Planner, Associate Planner and Secretary II (2).

### **Accomplishments for 2014:**

Performed 3,245 building inspections along with various plan reviews that correlate with construction projects throughout the Village.

Worked on Village approval for the following major projects: Text Amendments to the Zoning Ordinance to allow medical cannabis dispensaries; an amendment to the Special Use for Deerfield High School for proposed additions and renovations; a Text Amendment and Special Use for Venue One event and Meeting center in the Berto Center building; a preliminary plat of subdivision and rezoning of the property at 45 Deerfield Road to redevelop it as an 7 lot subdivision known as Elysian Way; an amendment to a Special Use for major renovations to the Mitchell Park Pool; Text Amendments to the Zoning Ordinance for LED gas station signs and other gas station signage regulations; a Special Use for a Hobby Lobby in Deerbrook Mall; a Special Use and variations for Portillo's restaurant with drive-thru (this petition was withdrawn shortly before the scheduled public hearing); a proposed rezoning and redevelopment of the properties at 824 and 836 Chestnut Street into an R-5 PUD with 9 townhomes. Staff also worked on several other land use petitions, including a substantial conformance request to allow changes to the front parking lot plan for Cadwell's Corners and a vehicular connection to Just Tires; a Special Use for L'Chaim Center for Inspired Living at 747 Lake Cook Road; an amendment to the sign plan for the office building at 111 S. Pfungsten Road; approval of the 2014 Zoning Map; a Text Amendment and a Special Use to allow MG Nails at 810 Waukegan Road; a Text Amendment and an amendment to a Special Use to allow a new menu board sign for Dunkin Donuts; a sign modification for Pet Supplies plus in Cadwell's Corners; substantial conformance request for a temporary parking lot for Textura; a preliminary and final plat of subdivision and rezoning to accommodate a land swap between the homeowner at 1038 Deerfield Road and the Park District's Maplewood Park; a Text Amendment and a Special Use to allow Pretty Nails in Deerfield Park Plaza; a Text Amendment and a Special Use to allow Queens Nail Boutique in Cadwell's Corners; and substantial conformance request for a new wall sign for 707 Lake Cook Road.

Staff worked with the newly formed Village Center Commission (VCC) as they discussed and recommended adoption of their Vision Statement and Duties. The VCC advances a positive vision for downtown Deerfield and supports the area's vitality and desirability. The Commission's goal is to undertake efforts, programs and partnerships to enhance the downtown's image, strengthen its economic base, and maintain and improve its attractiveness and accessibility. As a steward of the downtown, the Commission plays an essential role in keeping the downtown clean, attractive, safe, growing, dynamic, and exciting. The group is an idea commission promoting downtown Deerfield, advocating for Village Center businesses and working closely with the Chamber of Commerce. The VCC is made up of volunteer residents, one member from the Chamber of Commerce, and one member from the Village Center

business community. Staff accompanied the VCC on their annual walk through the Village Center. The VCC members made observations about ways they believe properties can be improved and enhanced. The VCC noted that the Village Center looks very nice overall and many businesses have created attractive window displays that showcase their merchandise. Planning staff sent letters to property owners to make them aware of the VCC's observations and comments made during the walk.

Worked to streamline and make the zoning approval process as user-friendly as possible. Planning staff created flow charts showing the zoning approval process for both Permitted Uses and Special Uses and added these to the Village's website. Special Uses are no longer reviewed by the Village Center Development Commission (VCDC), saving the applicant some time and money during the review process. Also commercial business owners who are seeking approval to locate their signs slightly above the roof deck no longer need to go through a Plan Commission public hearing as the ARC can now handle these requests.

Village staff researched and prepared a draft proposal to allow exposed LEDs to be used to display the price of fuel on an automobile service station ground sign. The ARC discussed and modified possible regulations during three ARC meetings and then formalized into a recommendation that was sent to the Board of Trustees. The Board directed the matter to the Plan Commission, which held a public hearing in October. All gas station owners and operators in Deerfield were notified of the public hearing.

Planning staff has begun a review of the Permitted and Special Uses in the C-1 Village Center District. The Plan Commission's next major Text Amendment project will be to review the list of Permitted and Special Uses in the C-1 Village Center District in order to update the list of uses in the Village Center. A workshop meeting will be scheduled with the Plan Commission followed by a public hearing. All property owners in the C-1 District will be notified of the public hearing.

Participated in the Lake County Medical Marijuana Task Force. The Task Force's goal was to develop model regulations and guidelines for medical marijuana dispensaries and cultivation centers. The Task Force developed an interactive mapping application for municipalities to use and also developed suggested operational standards that deal with such things as signage, parking and setbacks. Staff has worked with the Village's GIS specialist to develop maps for Deerfield showing where medical cannabis cultivation centers and dispensaries can possibly be located based on House Bill 1, and where they could possibly be located with additional buffers in place. Staff presented the medical marijuana zoning issue to the Plan Commission over the course of several meetings, from fall 2013 to spring 2014.

Staff worked with the Northwest Quadrant Unified Task Force on the creation of a Master Plan for the Northwest Quadrant. The purpose of the Northwest Quadrant Unified Task Force was to bring together the stakeholders to study the northwest quadrant and develop a Master Plan for the entire quadrant. The Master Plan is 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 land owners in the Northwest Quadrant make improvements to their properties. The Board accepted the report of the Northwest Quadrant Task Force and referred the matter to the Plan Commission for a public hearing to amend the Comprehensive Plan.

The Mayor and Village Board wanted to recognize long-standing businesses in the C-2 Outlying Commercial District and asked Planning staff to research which businesses in the C-2 District meet the long-standing business criteria. Retail and service businesses that were operating for at least 20 years under the same business name were identified. To determine which businesses meet the criteria, staff researched old building permits and certificates of occupancy, Plan Commission records, ordinances, photo archives, business' websites and called businesses directly. Staff ordered the plaques and the business owners were invited to the January 21, 2014 Village Board meeting to receive their plaques and be recognized.

The recently approved changes to the C-2 District are now being implemented. Planning staff has received positive feedback from the property owners and businesses on the revised C-2 regulations. As part of the

discussions regarding changes to the C-2 District, a list of past and present Village economic development initiatives was created.

Continued to work with One Deerfield Place and the Housing Opportunity Development Corporation (HODC) to best determine how to utilize private funds One Deerfield Place has accumulated for affordable and workforce housing. In the past, One Deerfield Place provided a grant to the Village's senior housing subsidy program. One Deerfield Place continues to work with the Housing Opportunity Development Corporation (HODC) to help in determining affordable housing funding options. In June 2012, One Deerfield Place closed on the property at 507 Cambridge Circle. With the help of volunteers from local religious institutions, the home and property were fixed up (new roof, interior remodeling of the bathroom and kitchen, electrical, painting and landscaping). The home is owned by One Deerfield Place and in October 2012 it was rented out to a family of modest income. Staff continues their good working relationship with One Deerfield Place. One Deerfield Place recently purchased another single family home at 1030 Waukegan Road to renovate and the house is currently rented to a family of modest income who moved into the home last December.

Continue to promote a dialogue between The Metropolitan Planning Council (a non-profit group of civic leaders and businesses that promotes planning and development policies in the region) and Deerfield businesses to see if large employers are interested in Employer Assisted Housing (EAH) where the employer provides their employees with housing assistance such as counseling before making a home purchase, help with closing costs, or help with a down payment.

Planning staff promoted the Village Center Flower Planter program for the fifth year, which gives merchants and commercial property owners in the Village Center an opportunity to purchase flower planters and plantings for all four seasons from Scopelliti Landscape, Inc., the Village's landscaper, at a special reduced rate. The Village once again offered a \$50 subsidy on the purchase of one pair of planters for the first 20 merchants who signed up for this year's program.

Staff continued working with the Appearance Review Commission (ARC) on updating the Appearance Code. The ARC is undertaking a comprehensive update of the code to review all sections of the code, looking at other communities codes, make the document more user friendly, and using more samples and pictures/visuals in the revised code.

Staff continues to work with the Deerfield Cemetery Commission. The Commission continues to discuss the landscaping for the cemetery. Chairman Grossman presented two bronze plaques, one listing Deerfield's war dead and the other listing veterans buried in the Deerfield Cemetery, as a gift to Deerfield from Chairman Grossman, owner of Shalom Memorial Park. The plaques have been installed at the cemetery on a decorative post. Staff worked with the Sternberg Company to design a custom pole to display the plaques. Additional completed work on the cemetery includes: several trees have been trimmed, dead trees have been removed, six new parkway trees have been planted in the Central Avenue right-of-way. The damaged entrance wall caps have been replaced with new limestone caps on the low wall sections. Eleven monuments, some of which were in danger of toppling, have been repaired.

Planning staff continues to maintain an inventory of available commercial retail and service space to help promote business in Deerfield's commercial zoning districts. Staff continues to update this information quarterly, or as new information becomes available. The Village's website contains information about commercial property availabilities in Deerfield in an easy to understand format. The information provided on the website includes the development name and address; the broker contact person, phone number and email; and the total size of the development along with the available spaces' square footage. Maps are provided that show the location of the properties and the traffic counts on the adjacent major roadways. Provided on the Economic Development webpages are updated Business Analyst data which contains recent detailed demographic, consumer spending, and market potential data. The website includes data from the Illinois Association of Realtors which includes a neighborhood report, a commercial trade area report and a commercial best businesses report. The website also includes a list of new commercial businesses that have opened in the Village, the Business Registration form, and Zoning Certificate of Compliance application.

Continued to update the Department's page on the Village's website with current information about public hearings (including the applicant's plans and staff memos), commissions, forms and applications, sustainable projects in Deerfield, frequently asked questions, etc.

Continued to participate on the Northwest Municipal Conference's Bicycle and Pedestrian Committee. The Committee is working on planning and implementing regional bike corridors throughout Lake, Cook, and McHenry Counties. Deerfield Road (from Buffalo Grove to Highland Park) has been designated as a regional bike corridor.

The Planning Division handles the Freedom of Information Act (FOIA) requests for many properties that are being purchased. As part of due diligence, many companies FOIA the previous zoning approvals for the property and inquire if the property meets zoning codes.

The Planning Division continues to administer the Zoning Certificate of Compliance applications for new businesses that are Permitted Uses.

Continued to meet and work with the ownership of Deerbrook Shopping Center on the redevelopment of the shopping center, as well as meet with other property owners who are considering redevelopment of their properties.

Staff worked with the GIS Specialist to implement additional custom layers in MapOffice, including a on street parking restrictions map, and additional improvements to the plat book map. Staff also worked with the GIS specialist to assist with maps for zoning petitions, such as creating a map of the parcels surrounding the proposed subdivision at 45 Deerfield Road showing the parcels' square footages, and making customized maps to show where medical cannabis dispensaries could possibly be located.

Staff continues to digitize the recorded documents that are kept by the Community Development Department. The plats of subdivision, annexation, dedications, easements, vacations, and the planned unit developments plats are being digitized for easy reference by Department staff.

<u>Work Statistics</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Permits:						
Residences	14	22	19	17	33	40 (2 multi-family)
Additions and Alterations	160	156	161	175	160	199
Garages	17	14	14	10	16	20
Garage Sale and Temporary Use Permits	203	226	192	215	264	266
Miscellaneous	<u>611</u>	<u>849</u>	<u>981</u>	<u>802</u>	<u>1081</u>	<u>1,006</u>
Total Permits	1,005	1,267	1,367	1,219	1554	1,531
Board of Zoning Appeals Public Hearings	3	4	4	2	10	5
VCDC Meetings (commission dissolved)	5	5	5	5	5	-
VCC Meetings (New Commission)	-	-	-	-	-	7
Appearance Review Commission Meetings	9	10	13	14	12	13
Cemetery Commission	-	4	3	3	2	2
Northwest Quadrant Unified Task Force	-	-	-	6	2	0
Plan Commission:						
Public Hearings	5	19	15	11	24	14
Continued Public Hearings	1	4	3	1	4	2
Substantial Conformance Petitions	1	1	2	0	7	4
Prefiling Conferences	5	13	6	15	15	14
Miscellaneous Requests	4	1	2	0	0	1
Comprehensive Plan Meetings	0	0	0	0	0	0

### **The Department's objectives for the 2015 fiscal year:**

Provide staff support services for the Plan Commission, the Board of Zoning Appeals, the Village Center Commission, the Appearance Review Commission, and other boards and commissions for which the Department is responsible.

Maintain the Comprehensive Plan, Zoning Ordinance, Development Code, and the Subdivision Code along with building plans, subdivision plats, and approved development plans.

Continue to complete the planning process for the Northwest Quadrant Master Plan.

Work with the Plan Commission on reviewing the list of Permitted and Special Uses in the C-1 Village Center District. After the C-1 District is complete, begin an update of the I-1 Limited Industrial District and an update of the section of the Zoning Ordinance that deals with parking requirements.

Continue to meet and work with the ownership of Deerbrook on the redevelopment of the shopping center, as well as other property owners interested in redeveloping their properties.

Continue to work on the issue of workforce and affordable housing to seek solutions to this housing issue facing the Village. Continue discussions with One Deerfield Place and the Housing Opportunity Development Corporation (HODC) on how to best utilize the private funds they have accumulated for affordable housing in Deerfield. Continue to work with the Metropolitan Planning Council on employer assisted housing for local businesses.

Obtain current Census and American Community Survey data for Deerfield as it becomes available and place it on the Village's website so the economic data is accessible to residents and businesses.

Staff and the Village Center Commission (VCC) will continue to work with the Fine Arts Commission about the possibility of a sculpture garden at the US Bank's corner park.

Continue the process of entering data into the land records data layer in the Village's Geographic Information System (GIS). Continue to work with the GIS staff to verify the plat book data which was recently input into the Village's GIS.

Continue to update and enhance the economic development information on the Village's website so that it is useful to potential businesses interested in locating in Deerfield and to commercial property owners in the community in order to promote economic growth and the well being of the Village's tax base.

Review codes and ordinances for possible amendments and revisions as necessary and participate in the preparing of new ordinances as necessary. Hold the Plan Commission pre-filing conference and public hearing on the update of uses in the C-1 Village Center District. Begin the I-1 zoning district for possible changes and updates.

Continue to explore methods of digitally scanning, retrieving and storing all documents required to be maintained by the Department. Continue to digitize plats of subdivision, PUD plans, and other documents. Continue removing non-essential items from the Plan Commission files and begin planning for the conversion of essential Plan Commission paper files to electronic files.

101330

**BUDGET REQUEST - 2015  
COMMUNITY DEVELOPMENT**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	653,645	1,037,568	1,013,737	1,067,943	2.93%
TRAINING & DEVELOPMENT	2,888	5,700	5,000	5,700	0.00%
CONTRACTUAL SERVICES	59,538	126,519	119,429	127,612	0.86%
COMMODITIES	8,982	20,700	13,783	20,700	0.00%
UTILITIES	4,054	7,500	7,500	8,840	17.87%
CAPITAL OUTLAY	9,346	3,250	2,810	5,150	58.46%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	3,833	5,750	5,750	5,750	0.00%
DEPARTMENT TOTAL	742,286	1,206,987	1,168,009	1,241,695	2.88%

## 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 of Public Works and Engineering, one Assistant to the Director of Public Works and Engineering, and one Project Manager. An Engineering Tech was added to the Department in 2015 to assist with upcoming capital projects. 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 drainage and grading.
- Review, evaluate, and approve applications relative to the Village Tree Ordinance.
- Initiate study and design for future infrastructure replacement.
- Manage the Engineering and Public Works portion of the Village Website.

### Accomplishments in 2014:

**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. The streets that were reconstructed in 2014 include Princeton Lane, Jonquil Terrace, Radcliffe Circle, Grove Place, Cambridge Circle, Brookside Lane, Castlewood Lane, and Fairview Avenue.

**Deerfield Road Reconstruction-** The redesign of Deerfield Road is currently in progress. The scope of work will include full reconstruction of the roadway, traffic signal reconstruction, water main replacement, storm/sanitary sewer replacement as needed, and an improved sidewalk along the south side of Deerfield Road. The new sidewalk will provide a four-foot buffer zone between vehicular and pedestrian traffic. The limits of construction are Deerfield Road between the Metra underpass and US 41 in Highland Park. North Shore Gas completed the relocation of their Gas main along Deerfield Road this year. Commonwealth Edison is currently redesigning the electrical system within the project limits and will begin relocation of their utility in 2015. The project will go out to bid in August of 2015 and will have a bid opening in early 2016. The project will be constructed in one construction season, with some work spilling over into 2017.

**Pfingsten/Kates Road Bridge Rehabilitation Project-** In 2014 the Village of Deerfield contracted with the URS Corporation to provide professional engineering services for the Kates Road Bridge. The consultant will provide Phase I and Phase II Engineering services. The project will include a full replacement of the bridge deck and resurfacing of Kates/Pfingsten Road. Construction will take place in 2017.

**Water Tower Painting:** As part of the 2013 water tower inspection the consultant recommended improvements for the tower, including but not limited to, cleaning and coating of the interior, painting of the exterior, and site access improvements. In 2014 the Village contracted with Christopher B. Burke Engineering to provide professional engineering services for the Water Tower Painting Project. The project will require extensive coordination with utilities that are currently in place on the tower, as well as with METRA for right of entry (ROE). ROE is necessary due to the proximity of the tower in relation to the METRA rail.

**Five year cycle visit and FEMA Audit:** As part of the Village's commitment to the National Flood Insurance Program and the Community Rating System we are subject to routine audits with respect to floodplain management and documentation. Each year we undergo a recertification process, and once every 5 years we undergo a full audit. In August of 2014 the Department met with representatives of FEMA (Insurance Services Office) to complete the audit. Our final report is currently under review, with an official response from ISO to be received by the end of the year. The Village is currently rated a Class 6 which allows residents a 20% break on flood insurance premiums.

**North Trail Subdivision Drainage Improvement Project:** In 2014 the Department contracted with Daniel Creaney Company to provide professional engineering services for a drainage study and design work for the North Trail Subdivision. Public meetings were held before, during, and after the drainage study. Improvements for the subdivision are expected to include relief sewers, an overflow path between Summit Drive and the High School property, high capacity inlets, and roadway rehabilitation. Design work for the improvement is currently in progress, construction is scheduled for the second half of 2015.

**Outfall Repair Project-** The Department is in preparation to rehabilitate/reconstruct 3 stormwater outfalls on the West Fork of the North Branch of the Chicago River. Permits were obtained by the US Army Corps of Engineers and the project went out to bid in October. The work will be performed during the months of December 2014 through March 2015.

**Water System Modeling** – The Department has contracted with Baxter and Woodman for the preparation of a Water System Modeling Report. The report will summarize water main condition and age, and will provide insight on the potential for redundant water system upgrades. As part of this project we will be looking for recommendations for alternate water sources.

**Other items completed are as follows:**

- The Engineering Department reviewed and approved more than 475 permit applications for removal of trees (not including the DED or Ash trees). In addition to these permit applications; the Village has reviewed approximately 73 applications for the removal of trees related to construction permit applications.
- The Engineering Department has processed 835 invoices for contractual work.
- The Public Works Department has processed 1900 invoices for contractual work.
- The Engineering Department reviewed 120 plan submittals for residential home additions and/or new single family homes and performed more than 100 site inspections for residential construction.
- Worked with the Building Department with respect to plan review and engineering approval of commercial development including, Woodview Apartments and AMLI residential. Facilitated engineering site inspections through Gewalt Hamilton Associates.
- Initiated a revised pavement condition report with Infrastructure Management Software (IMS) for planning public projects.
- Worked with the professional Land Acquisition Consultant on preparation of plats, legal descriptions, appraisals, and land acquisition for the sidewalk improvements on the south side of Deerfield Road (Rosemary Terrace to Carlisle Avenue).
- Prepared NPDES yearly report including outfall inspections for all 96 outfalls within the Village. Design plans to complete improvements to 3 storm water outfalls have been completed.
- Interviewed and selected consultants based on their qualifications for various infrastructure replacement projects.
- Prepared and published the Consumer Confidence Report on water quality.
- Initiated Sanitary Sewer Inspection Project.
- Completed a new Sanitary Sewer Ordinance.
- Monitored the conditions and groundwater at Reservoir 29A and cooperated with the offices of the Metropolitan Water Reclamation District.
- Facilitate the bi-annual bridge inspection as required by IDOT and the FHWA.
- Public works storage yard pavement rehabilitation of more than 2,000 square yards of PCC pavement.

**Major projects planned for 2015 are:**

**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. Central Avenue will be reconstructed between Wilmot Road and Elm Street in 2015. Work is expected to begin in April and will be complete in July.

**North Trail Subdivision Drainage Improvement Project:** In 2014 the Department contracted with Daniel Creaney Company to provide professional engineering services for a drainage study and design work for the North Trail Subdivision. Public meetings were held before, during, and after the drainage study. Improvements for the subdivision are expected to include relief sewers, an overflow path between Summit Drive and the High School property, high capacity inlets, and roadway rehabilitation. Design work for the improvement is currently in progress; construction is scheduled for the second half of 2015.

**Briarwood Vista Subdivision Infrastructure Rehabilitation Project-** In June of 2013 the Department awarded a contract to Gewalt Hamilton Associates, for the preparation of design plans and bidding documents for the Briarwood Vista Infrastructure Rehabilitation Project. The intended scope of work for the project is water main replacement, roadway replacement, storm sewer repairs, and the installation of a new lighting system. Construction of the project will begin in February of 2015 and will be complete in November of 2015, some landscape and punch-list work may extend into 2016.

**North Avenue Infrastructure Improvement Project:** in late 2014 the Village contracted with Gewalt Hamilton Associates to provide professional engineering services for the North Avenue infrastructure improvement Project. Work will include replacement of the water main and roadway reconstruction. The project will be coordinated 50/50 with the Village of Bannockburn. Staff has received word from the Lake County Planning Liaison that STP funds are available for the construction portion of the work, a 70% Federal/30% Local cost share.

**Sanitary Sewer Inspection Project –** In late 2012 the Village entered into a contract with RedZone Robotics for the completion of a sanitary sewer inspection project. Their work will include inspection and condition rating of over 80 miles of sanitary sewers within the Village. The Contractor, RedZone Robotics, has televised more than 75% of the Village's sanitary sewer system. This work will be complete in the spring of 2015.

Work Statistics	2009	2010	2011	2012	2013	2014
Number of Purchase Payments Processed	251	260	274	301	283	2745
Letters of Credit Received/Renewed	6	0	3	0	2	0
Number of Projects Administered	99	33	123	131	126	105
Number of Plans Reviewed	153	179	160	85	85	121
Number of Right-of-Way Opening Permits Issued	46	88	79	65	65	96
Number of Ad Hoc Tree Removal Permits Issued	128	183	190	280	290	475

**BUDGET REQUEST - 2015**

**102110-**

**ENGINEERING DIVISION (PUBLIC WORKS)**

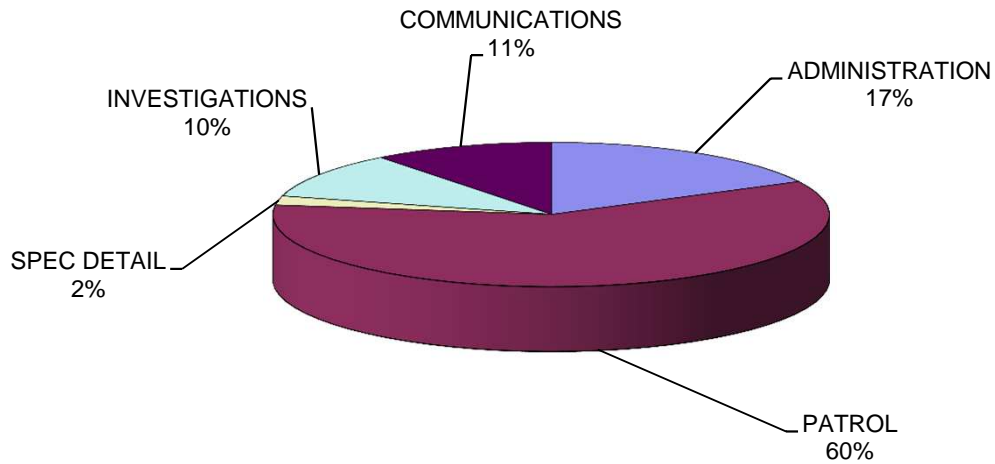
	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	219,012	320,000	308,200	459,500	43.59%
TRAINING & DEVELOPMENT	4,252	4,500	5,000	5,000	11.11%
CONTRACTUAL SERVICES	138,531	283,055	232,712	350,570	23.85%
COMMODITIES	5,804	13,500	10,750	13,500	0.00%
UTILITIES	5,364	8,700	8,700	9,610	10.46%
CAPITAL OUTLAY	27,114	16,850	14,515	2,500	-85.16%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	8,442	11,401	11,401	11,401	0.00%
<b>DEPARTMENT TOTAL</b>	<b>408,519</b>	<b>658,006</b>	<b>591,278</b>	<b>852,081</b>	<b>29.49%</b>

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**BUDGET REQUEST - 2015  
POLICE - SUMMARY**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	5,261,230	8,190,702	7,531,531	8,418,928	2.79%
TRAINING & DEVELOPMENT	29,968	66,950	48,895	64,475	-3.70%
CONTRACTUAL SERVICES	403,791	745,865	550,566	761,980	2.16%
COMMODITIES	63,747	151,740	120,040	171,700	13.15%
UTILITIES	13,038	23,650	20,760	24,586	3.96%
CAPITAL OUTLAY	41,423	50,775	41,537	64,150	26.34%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	72,892	162,345	162,345	164,748	1.48%
<b>DEPARTMENT TOTAL</b>	<b>5,886,089</b>	<b>9,392,027</b>	<b>8,475,674</b>	<b>9,670,567</b>	<b>2.97%</b>

**POLICE DEPT. BUDGET BY DIVISION**



(does not include E911 Fund expenditures)

## POLICE DEPARTMENT

### 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 2015 fiscal year:**

The Department's 9-1-1 Center will partner with the Lake County Emergency Telephone Services Board's data sharing and interoperability "CAD Fusion" system. The system is an information sharing platform designed to improve situational awareness, enhanced communications and increased intelligence. It provides real time status, location, and call type information to all participating agencies in Lake County.

In cooperation with the Information Technology Department, the Police Department will purchase and install servers and related equipment in an effort to ensure an adequate disaster recovery and business continuity plan is in place. Fiber optic cable has been extended to the public works facility which will serve as a back-up communication center should the police department need to be evacuated.

In 2007 the Deerfield Police Department partnered with the University of Illinois at Chicago (UIC) to update job descriptions within the Department. The analysis included identification of essential tasks and duties related to each Police Department position in addition to identifying the necessary knowledge base and abilities required to perform the job. In conjunction with the Human Resources Manager, the Department intends to utilize the framework established by UIC to update or create job descriptions for all positions within the Department.

Working in conjunction with the Office of the Clerk of the Circuit Court, the Department will transition to an Electronic Citation System that will link our records data system to the Lake County Clerk's Office and the Lake County court system. The System will assist this agency in the processing of data collection and reporting requirements to the Clerk. Officers will use mobile computers and in-car printers to complete traffic stops faster and more efficiently. E-ticketing will provide enforceable citations that improve conviction rates, reduce record keeping and reduce court administration time.

## **2014 Accomplishments**

In April of 2014 the Department successfully completed an on-site assessment by members from the Commission on Accreditation for Law Enforcement Agencies (CALEA) and received its fourth Certificate of Accreditation in July of 2014. Through the on-site assessment the Department ensured it is in 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.

The radio and phone infrastructure for the 9-1-1 emergency communication system was replaced by a computerized IP (Internet Protocol) based product manufactured by Zetron-Max. The system will support emerging "Next Generation" 9-1-1 initiatives including the use of video, pictures and text messaging.

The Department became a member of the Lake County Passage system. Passage is an Intelligent Transportation System designed to provide motorists real time traffic congestion information due to crashes and construction events. These events are communicated through the Department's Computer Aided Dispatch system, sent directly to the Lake County Transportation Management Center, then communicated back to highway users via [www.lakecountypassage.com](http://www.lakecountypassage.com), Highway Advisory Radio (HAR) 1620 AM, and electronic message signs. A monitor in the 9-1-1 Center provides real time views of many critical intersections throughout the Village and County.

The Department's Strategic Plan was revitalized and extended through year 2019. To ensure the document remains fluid and flexible, measures were established by a committee comprised of Department members that allow for the plan to be continually updated and aligned with agency goals and budget.

Sgt. Greg Hury, while attending the Northwestern University Center for Public Safety, conducted a Staff Study to ensure minimum staffing levels necessary for the agency to perform its designated function were being met. Adequate staffing ensures officer safety, guarantees prompt response time and helps meet the expectations of the community. After careful consideration and review, Sgt. Hury recommended the Department maintain its current staffing levels.

## **STATISTICAL SUMMARY**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Calls for Service	12,064	11,001	11,310	11,098
Accidents; Personal Injury	80	75	52	72
Property	560	414	480	453
Traffic Tickets	3,392	3,367	3,549	3,451
Parking Citations	1,343	2,628	2,307	2,560
Crime Index*	202	215	183	137
Criminal Arrests	576	486	411	337
Domestic Trouble	134	110	84	78
Vandalism	42	33	30	34
Traffic Enforcement Index	42.4	44.8	68.2	47.9
(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).

**BUDGET REQUEST - 2015  
POLICE - ADMINISTRATION**

**106010-**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	638,240	945,014	892,388	763,879	-19.17%
TRAINING & DEVELOPMENT	5,259	19,100	7,275	12,225	-35.99%
CONTRACTUAL SERVICES	361,894	672,485	524,836	688,780	2.42%
COMMODITIES	15,096	35,000	30,465	34,500	-1.43%
UTILITIES	11,088	19,650	17,560	20,586	4.76%
CAPITAL OUTLAY	31,925	5,050	1,070	4,500	-10.89%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	72,892	162,345	162,345	164,748	1.48%
<b>DEPARTMENT TOTAL</b>	<b>1,136,394</b>	<b>1,858,644</b>	<b>1,635,939</b>	<b>1,689,218</b>	<b>-9.12%</b>

**106020-**

**POLICE - COMMUNICATIONS**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	631,157	995,053	865,707	1,004,465	0.95%
TRAINING & DEVELOPMENT	3,437	5,600	5,350	6,600	17.86%
CONTRACTUAL SERVICES	191	500	400	500	0.00%
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	4,692	4,200	3,500	5,000	19.05%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
<b>DEPARTMENT TOTAL</b>	<b>639,477</b>	<b>1,005,353</b>	<b>874,957</b>	<b>1,016,565</b>	<b>1.12%</b>

**106033-**

**POLICE - INVESTIGATIONS/YOUTH**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	694,635	1,027,738	973,213	935,262	-9.00%
TRAINING & DEVELOPMENT	5,327	6,250	4,600	7,500	20.00%
CONTRACTUAL SERVICES	3,154	7,480	2,630	7,300	-2.41%
COMMODITIES	7,138	17,140	18,000	19,100	11.44%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	1,328	7,175	2,850	34,700	383.62%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
<b>DEPARTMENT TOTAL</b>	<b>711,582</b>	<b>1,065,783</b>	<b>1,001,293</b>	<b>1,003,862</b>	<b>-5.81%</b>

**BUDGET REQUEST - 2015**  
**POLICE - PATROL**

**106034-**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	3,156,603	5,027,297	4,643,423	5,519,722	9.80%
TRAINING & DEVELOPMENT	15,945	36,000	31,670	38,150	5.97%
CONTRACTUAL SERVICES	38,552	65,400	22,700	65,400	0.00%
COMMODITIES	41,513	99,600	71,575	118,100	18.57%
UTILITIES	1,950	4,000	3,200	4,000	0.00%
CAPITAL OUTLAY	3,478	34,350	34,117	19,950	-41.92%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
<b>DEPARTMENT TOTAL</b>	<b>3,258,041</b>	<b>5,266,647</b>	<b>4,806,685</b>	<b>5,765,322</b>	<b>9.47%</b>

**106061-**

**POLICE - SPECIAL DETAIL**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	140,595	195,600	156,800	195,600	0.00%

**176020-**

**E 911 FUND**

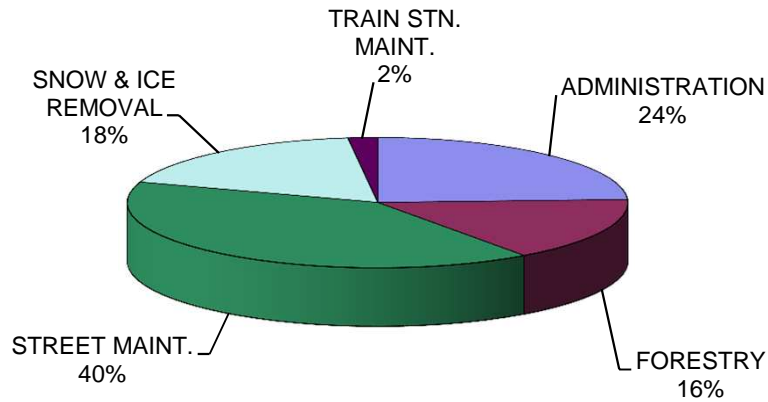
	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	0	0	0	0	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	105,454	140,050	92,062	159,281	13.73%
COMMODITIES	0	0	0	0	N/A
UTILITIES	28,732	53,000	50,000	51,000	-3.77%
OTHER EXPENSES	0	0	0	0	N/A
DEBT SERVICE	0	0	0	0	N/A
CAPITAL OUTLAY	20,133	294,000	230,000	112,500	-61.73%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	76,713	113,621	113,621	188,770	66.14%
<b>TOTAL EXPENDITURES</b>	<b>231,032</b>	<b>600,671</b>	<b>485,683</b>	<b>511,551</b>	<b>-14.84%</b>

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**BUDGET REQUEST - 2015  
STREET DIVISION - SUMMARY**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	683,480	1,205,950	1,309,827	1,222,550	1.38%
TRAINING & DEVELOPMENT	991	1,250	1,700	5,000	300.00%
CONTRACTUAL SERVICES	553,278	765,757	810,107	835,627	9.12%
COMMODITIES	179,399	392,050	464,743	443,450	13.11%
UTILITIES	36,304	68,600	58,600	68,710	0.16%
CAPITAL OUTLAY	8,047	9,500	6,000	5,000	-47.37%
CAPITAL IMPROVEMENTS	61,941	62,500	67,500	82,500	32.00%
TRANSFERS OUT	109,443	140,318	140,318	150,215	7.05%
<b>DEPARTMENT TOTAL</b>	<b>1,632,883</b>	<b>2,645,925</b>	<b>2,858,795</b>	<b>2,813,052</b>	<b>6.32%</b>

**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 removing and replacing 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 keep the storm sewer system clean from debris that may cause blockage.
- To replace all broken or deteriorated sewer grates, manhole covers, and manhole frames.
- 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 2014 through December 2014:

- Maintained all Village streets in drivable condition throughout the year.
- Removed and replaced 315 cubic yards of Concrete Street, curb, and sidewalks.
- Swept 1,500 miles of streets, removing 480 cubic yards of debris.
- 4,315 tons of salt were used with 3,540 total man hours expended for snow and ice removal in the 2013-2014 season. Liquid Salt Brine used – 5,500 Gallons / Calcium Chloride used – 37,500 Gallons
- Performed pavement patching on a continual basis, as needed.
- Fabricated and installed 82 replacement street signs including 15 regulatory signs that failed retro-reflectivity standards.
- Maintain street sign inventory and work orders with newly acquired 3M Road Management Services software.
- The street division facilitated the replacement of 5,092 linear feet of pavement marking as part of the annual Street Rehabilitation Project.
- Repairs to village owned street lighting include the replacement of 8 streetlight poles, 39 repairs to streetlight wires were performed, and 117 streetlight lamps were replaced.
- Planted 18 parkway trees under the annual 50-50 parkway tree replacement program and 167 through ash tree replacement.
- 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. Sawvell Tree Service completed work under the 2014 tree trimming contract and Advanced Tree Care under the tree removal contract. 478 dead, 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.
- The Department also installed holiday decorations, including streetscape tree lighting.
- Manpower was supplied for Village events including the SWALCO electronics pickup and household hazardous waste collection, Farmer's Market, Memorial Day and Veterans Day setup, Art Festival, Community Services Day and Fourth of July/Family Days.
- Performed various improvements to the Metra train station building on Chestnut. Including painting the interior, refinishing the wood floor, and refinishing benches.

## STREET DIVISION

<p><b>Work Statistics</b>  <b>CALENDAR YEARS</b>  <b>2009 - 2014</b></p>
----------------------------------------------------------------------------------

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b><u>Cleaning</u></b>						
Streets Swept (Miles)	2,025	1,600	1,250	1,150	1,000	1,500
Streets Swept (Cubic Yards Debris)	975	400	325	310	300	480
<b><u>Traffic Marking</u></b>						
Traffic Marking (Lineal Feet)	9,120	22,265	20,659	18,581	12,949	5,092
<b><u>Pavement Patching</u></b>						
Pre-Mix Patching Materials Used (Tons)	275	110	124	210	260	144
<b><u>Concrete Removal and Replacement</u></b>						
Concrete (Cubic Yards)	0	0	97	145	139	315
<b><u>Drainage Structures</u></b>						
Catch Basins Cleaned (Number)	134	90	115	125	75	85
<b><u>Street Lights and Traffic Signals</u></b>						
Street Signs Erected or Replaced	190	221	282	231	151	82
Street Light Standards Replaced	8	10	9	15	12	8
Street Light Cable Repairs	210	221	65	58	47	39
Street Lamps Replaced	165	182	254	302	250	117
<b><u>Snow and Ice Control</u></b>						
Snow and Ice Control (Man Hours)	3,354	3,200	2,400	1500	1,500	3,540
Rock Salt Used (Tons)	4,530	3,100	2,500	3,600	3,600	4,315
<b><u>Tree Maintenance</u></b>						
Trees Removed (Number)	109	143	186	301	241	478
Tree Planting 50-50 Program	44	39	23	21	138	185
Leaf Removal (Tons)	10,786	6,606	7,350	7,674	7,674	8,568
<b><u>Weed Control</u></b>						
Parkway Mowing (Lineal Feet)	105,000	105,000	105,000	105,000	105,000	105,000

**BUDGET REQUEST - 2015  
STREET - ADMINISTRATION**

**102010-**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	130,188	295,350	301,150	318,950	7.99%
TRAINING & DEVELOPMENT	991	1,250	1,700	5,000	300.00%
CONTRACTUAL SERVICES	126,411	185,757	174,107	193,127	3.97%
COMMODITIES	3,429	4,300	6,579	5,200	20.93%
UTILITIES	4,233	8,100	8,100	8,210	1.36%
CAPITAL OUTLAY	6,724	6,750	5,000	2,250	-66.67%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	109,443	140,318	140,318	150,215	7.05%
<b>DEPARTMENT TOTAL</b>	<b>381,419</b>	<b>641,825</b>	<b>636,954</b>	<b>682,952</b>	<b>6.41%</b>

**102036-**

**STREET - SNOW & ICE CONTROL**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	65,647	136,250	287,450	134,750	-1.10%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	38,338	99,000	158,000	104,000	5.05%
COMMODITIES	102,191	267,250	312,864	267,250	0.00%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	0	750	0	750	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
<b>DEPARTMENT TOTAL</b>	<b>206,176</b>	<b>503,250</b>	<b>758,314</b>	<b>506,750</b>	<b>0.70%</b>

**102037-**

**STREET - FORESTRY**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	25,472	9,600	3,502	9,600	0.00%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	221,887	273,000	280,000	338,000	23.81%
COMMODITIES	12,251	9,000	16,500	15,000	66.67%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	1,323	2,000	1,000	2,000	0.00%
CAPITAL IMPROVEMENTS	61,941	60,000	65,000	80,000	33.33%
TRANSFERS OUT	0	0	0	0	N/A
<b>DEPARTMENT TOTAL</b>	<b>322,874</b>	<b>353,600</b>	<b>366,002</b>	<b>444,600</b>	<b>25.74%</b>

**BUDGET REQUEST - 2015**  
**STREET - TRAIN STATION MAINTENANCE**

**102038-**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	6,333	10,750	9,725	10,750	0.00%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	46,957	51,000	46,000	38,500	-24.51%
COMMODITIES	2,294	3,500	3,300	4,000	14.29%
UTILITIES	0	500	500	500	0.00%
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	55,584	65,750	59,525	53,750	-18.25%

**102050-**

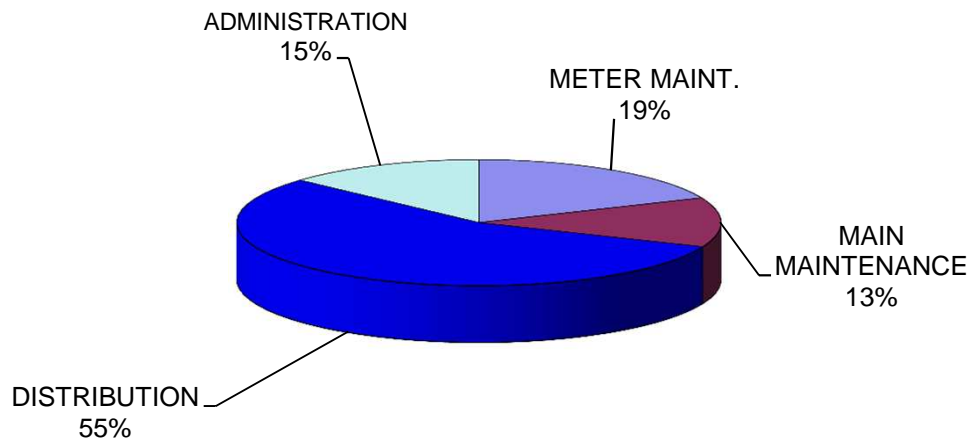
**STREET - MAINTENANCE**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	455,840	754,000	708,000	748,500	-0.73%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	119,685	157,000	152,000	162,000	3.18%
COMMODITIES	59,234	108,000	125,500	152,000	40.74%
UTILITIES	32,071	60,000	50,000	60,000	0.00%
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	2,500	2,500	2,500	0.00%
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	666,830	1,081,500	1,038,000	1,125,000	4.02%

**BUDGET REQUEST - 2015  
WATER FUND - SUMMARY**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	709,961	1,051,200	1,002,200	984,000	-6.39%
TRAINING & DEVELOPMENT	1,325	1,850	1,600	1,850	0.00%
CONTRACTUAL SERVICES	230,553	321,200	313,126	771,865	140.31%
COMMODITIES	1,732,666	2,395,500	2,404,850	2,479,000	3.49%
UTILITIES	55,772	97,100	99,600	102,410	5.47%
DEBT SERVICE	0	0	0	0	N/A
CAPITAL OUTLAY	387,910	114,475	114,425	370,650	223.78%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	35,457	46,531	46,531	49,039	5.39%
<b>TOTAL</b>	<b>3,153,644</b>	<b>4,027,856</b>	<b>3,982,332</b>	<b>4,758,814</b>	<b>18.15%</b>

**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.

### Accomplishments from January 2014 through December 2014:

- Completed water sampling and testing as required by the EPA. Collected and tested over 180 bacteriological samples and completed four rounds of trihalomethane and HAA5 sampling. Continued to monitor for chlorine residuals, phosphorus, pH and turbidities.
- As of October, all communities will be on an expanded program for the THM/HAA5 in that we will have four sites for one year instead of the one we have had in the past. After successfully completing the four site trihalomethane and HAA5 sampling program for the mandated 4 sets of samples, the results were within the acceptable range in that we have been placed on reduced monitoring. We are now sampling two sample sites, at the usual four times a year. This is the way the program shall proceed for the foreseeable future.
- Read 2,261 meters every month.
- The Department monitored construction projects and assisted the engineers and contractors with various infrastructure improvement projects and planning.
- Repaired 14 valves throughout the water distribution system.
- Installed 333 new Orion meter reading systems on new construction and replacement meters as needed.
- Published and distributed a drinking water Consumer Confidence Report per the Federal Drinking Water regulations.
- Responded to 42 main breaks, 15 service leaks and 30 JULIE locate requests.
- Tested and flushed 1267 fire hydrants in the system.
- Replaced 7 fire hydrants.
- Continued the use of door hangers to inform residents of the reason for the utility locates at their property.
- Replaced the 5 MGD pump at Richfield reservoir with a new Allis Chalmers unit due to the age, obsolescence and damage to the old pump.
- Leak survey completed by Water Net Survey. All Village system leaks from this survey have been repaired.
- We will be replacing the obsolete 2.5 MGD Soft Start motor drive at Richfield reservoir with a new VFD drive system and requisite programming. This will make all primary pump drives in the water system VFD.
- Assisted Baxter & Woodman with the water modeling program.

### The Water Division goals for the 2015 fiscal year are as follows:

- Assist the Engineering Department as needed with day-to-day activities and water system improvement projects and planning. This includes the water main replacement projects, such as Briarwood Vista in 2015.
- Flush all fire hydrants in the distribution system.
- Continue to repair main breaks and service leaks.
- Replace five hydrants and rebuild meter pits as needed.
- Assist with contract replacement of 1,200 Orion meter reading systems.
- Continue to work toward determining how the current energy rebate packages may assist the Village with funding for projects and infrastructure upgrades.

## WATER DIVISION

### Work Statistics

### CALENDAR YEARS

### 2007 - 2014

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Main and Fire Hydrant Maintenance</b>							
Water Main Breaks Repaired	47	59	76	75	78	57	42
Service Leaks Repaired	6	8	4	6	2	9	15
New Fire Hydrants Installed	5	10	3	6	3	3	7
Fire Hydrants Tested	1,267	1,267	1,267	1,267	1,267	861	1267
Valves Repaired	10	7	6	9	8	1	14
B Box Adjustments	47	64	48	62	59	30	23
Julie Locations	2,933	2,470	2,551	3068	1,016	232	30
Valve Vaults Reconstruction	7	7	4	4	6	1	4
<b>Distribution</b>							
Annual Water Pumpage (in Billions of Gallons)	.937	.962	.956	.987	1.023	.645	.858
Services Checked for Leaks	215	200	157	219	202	111	191
Water Sample Analysis	240	240	240	240	240	140	180
Water Sample Analysis (Lead)	0	0	0	0	30	0	0
Water Sample Analysis THM/HAA5 (IEPA Required)	4	4	4	4	4	4	4
Average Daily Consumption (MGD)		2.636	2.621	2.704	2.805	3.012	2.692
Peak Daily Consumption (MGD)		4.501	5.010	5.502	5.559	5.069	3.903
<b>Meter Maintenance</b>							
Meter Pits Repaired	4	3	3	4	2	2	5
New Meters Installed	408	312	466	574	737	300	333
Meters Tested	6	3	7	35	2	5	4
Frozen Water Services	0	0	0	0	0	0	5
Water Meters Read	27,132	27,132	27,132	27,132	27,132	15,827	20,349
Final Meter Readings	330	353	404	381	375	361	416
"Reread" Meter Readings	325	209	187	375	514	702	771
Shut-Off Notice/Delinquent Water Bills	404	121	470	486	460	41	327
Meters Sealed	79	109	146	50	126	32	48
Frozen Meters	8	8	1	0	41	0	23

**BUDGET REQUEST - 2015**  
**WATER DEPT. ADMINISTRATION**

**502010-**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	216,220	363,200	362,200	380,500	4.76%
TRAINING & DEVELOPMENT	1,325	1,850	1,600	1,850	0.00%
CONTRACTUAL SERVICES	118,528	176,200	160,020	181,865	3.22%
COMMODITIES	2,946	5,500	5,100	5,000	-9.09%
UTILITIES	6,809	7,100	7,100	9,910	39.58%
DEBT SERVICE	0	0	0	0	N/A
CAPITAL OUTLAY	265,951	5,475	4,825	1,650	-69.86%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	35,457	46,531	46,531	49,039	5.39%
<b>DEPARTMENT TOTAL</b>	<b>647,236</b>	<b>605,856</b>	<b>587,376</b>	<b>629,814</b>	<b>3.95%</b>

**502031-**

**WATER DEPT. DISTRIBUTION**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	95,272	134,900	136,800	135,900	0.74%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	33,495	50,000	60,000	45,000	-10.00%
COMMODITIES	1,612,920	2,272,400	2,271,800	2,362,400	3.96%
UTILITIES	48,963	90,000	92,500	92,500	2.78%
CAPITAL OUTLAY	1,469	5,000	5,000	5,000	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
<b>DEPARTMENT TOTAL</b>	<b>1,792,119</b>	<b>2,552,300</b>	<b>2,566,100</b>	<b>2,640,800</b>	<b>3.47%</b>

**BUDGET REQUEST - 2015**  
**WATER DEPT. MAIN MAINTENANCE**

**502050-**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	293,926	397,600	335,600	373,600	-6.04%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	56,254	82,000	80,100	122,000	48.78%
COMMODITIES	114,651	112,200	124,000	106,200	-5.35%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	0	2,000	2,600	2,000	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	464,831	593,800	542,300	603,800	1.68%

**502054-**

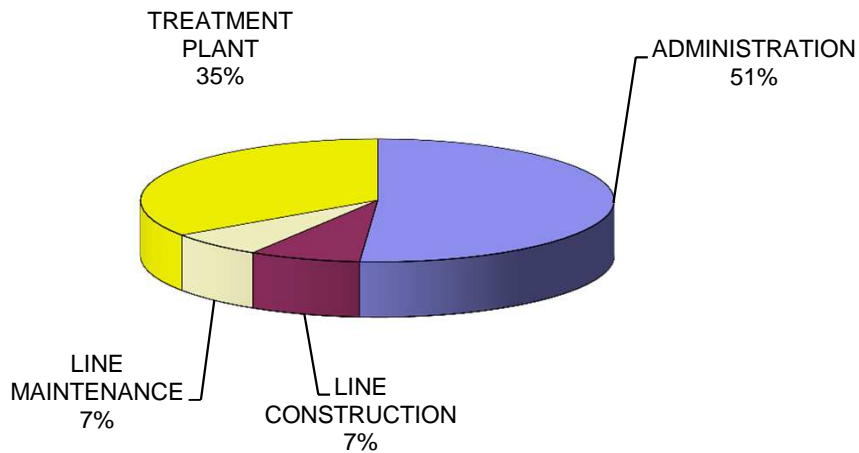
**WATER DEPT. METER MAINTENANCE**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	104,543	155,500	167,600	94,000	-39.55%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	22,276	13,000	13,006	423,000	3153.85%
COMMODITIES	2,149	5,400	3,950	5,400	0.00%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	120,490	102,000	102,000	362,000	254.90%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	249,458	275,900	286,556	884,400	220.55%

**BUDGET REQUEST - 2015  
SEWER FUND - SUMMARY**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	1,101,371	1,706,800	1,660,050	1,739,200	1.90%
TRAINING & DEVELOPMENT	12,138	8,180	7,150	8,980	9.78%
CONTRACTUAL SERVICES	345,322	467,900	429,850	532,765	13.86%
COMMODITIES	130,100	221,000	178,050	208,500	-5.66%
UTILITIES	145,135	231,360	213,400	215,190	-6.99%
DEBT SERVICE	703,206	0	1,797,019	1,806,639	N/A
CAPITAL OUTLAY	656,504	18,160	22,325	19,300	6.28%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	53,890	88,400	88,400	104,597	18.32%
<b>TOTAL</b>	<b>3,147,666</b>	<b>2,741,800</b>	<b>4,396,244</b>	<b>4,635,171</b>	<b>69.06%</b>

**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 sewer 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), six 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 nine satellite facilities. The nine facilities include six sanitary pumping stations, two storm water pumping stations, the Bannockburn detention basin, and is involved in 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 the operation of the 29A reservoir, which is 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 during evening hours, as needed, to control excess flow or repair mechanical problems. The WRF staff currently includes seven full-time employees; a superintendent, laboratory director, one WRF Mechanic, and four operators.

Design of the new WRF was completed in 2009 and sent to the Illinois Environmental Protection Agency (IEPA) for review to obtain a construction permit. The Village received the IEPA construction permit in August 2010 allowing the Village to competitively bid the project for construction, construction was complete in 2012. This project included the reconstruction of the WRF and major improvements to the satellite facility. Construction of the new WRF, and improvements to the satellite facilities, are now complete.

The Sewer Division has worked with RedZone Robotics in response to sewer inspections. In all the Sewer Division has cleaned approximately 75,000 lineal feet of sanitary sewers.

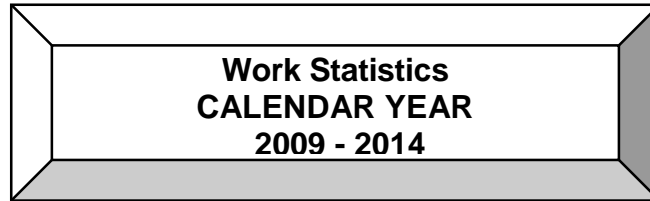
## **Accomplishments between January 2014 and December 2014:**

- Replaced 78 sanitary frames and covers
- Tuck pointed 80 sanitary and storm manholes to help reduce Inflow and Infiltration
- Televised 44,000 feet of sewers.
- Cleaned 75,000 feet of sanitary sewers and 8,900 feet of storm sewer.
- Completed controls additions for biological Phosphorus removal at the WRF.

## **The Sewer Division goals for the 2015 fiscal year are as follows:**

- Clean 200,000 feet of storm and sanitary 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.
- Work with the Engineering Department on the construction of various projects, including 2015 Street Rehabilitation Project, Deerfield Road Reconstruction, Briarwood Vista, and North Trail Subdivision Improvements.
- Annual sludge hauling and land application.
- Optimize WRF treatment process to minimize energy and polymer use.
- Conduct biological Phosphorus removal trial in the aeration tank.
- Work with the Engineering Department to replace dry weather pumps and electrical cabinets at the Wilmot Road Lift Station.
- Work with the Engineering Department to upgrade the control panels at the Deerpath and Cranshire Storm Stations and tie them into the SCADA System.
- Dye test and televise illegal connections to sanitary sewer system
- Repair and replace 3 storm sewer outfalls along both the Middle Fork and West Fork of the North Branch of the Chicago River.
- Work with Red Zone Technologies cleaning and reviewing 80 miles of sanitary sewer over the next year
- Work with Engineering Department on I/I Reduction Program.

## SEWER DIVISION



	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b><u>Cleaning and Maintenance</u></b>						
Sanitary Sewer Stoppages	7	12	8	8	12	17
Sanitary Sewer Cleaned (in feet)	30,550	34,656	32,175	32,246	200,000	75,000
Sanitary Excavation Openings	4	6	7	12	9	4
Sanitary Infiltrations Found	3	10	12	11	22	31
Sanitary Manholes Rebuilt (in-house)	5	6	6	112	119	25
Sanitary Sewers Televised (in feet)	12,960	11,800	15,000	10,000	38,000	25,000
Homes Dye or Smoke Tested	217	155	75	25	55	45
Sewer Pipe Replaced (in-house)	37	47	80	64	85	40
<b><u>Construction</u></b>						
Storm Sewers Cleaned	14,350	13,500	15,500	14,000	12,350	8,900
Inlets Cleaned	119	110	125	186	175	125
Storm Excavation Openings	25	36	45	15	22	28
Storm Infiltrations Found	25	15	8	15	10	11
Storm Structures Reconstructed (in-house)	55	60	25	10	37	28
Storm Sewers Televised (in feet)	12,000	10,000	7,000	14,000	30,000	19,000
Street Inlet Covers Replaced	140	88	25	9	35	8
New Storm Sewers or Laterals Installed (in feet) (in-house)	127	119	75	52	40	227
Inlets Dye or Smoke Tested	120	98	60	0	12	41
Street Inlets Replaced (in-house)	55	60	48	29	44	21
<b><u>Wastewater Treatment Plant</u></b>						
	2009	2010	2011	2012	2013	2014
Sanitary Sewage Pumped (in million gallons)	1,209	1,068	1,345	880	578	1,323
Primary Sludge (in thousand gallons)	4,728	5,174	4,259	0	0	0
Sodium Hypochlorite Used (gallons)(disinfection)	22,500	22,500	24,500	0	0	0
Sludge Beds Cleaned	85	66	59	47	0	0
Sludge Beds Drawn	70	75	45	30	0	0
Electric Current Used (in thousand K.W.H.)	2,186	2,235	2,289	2,170	1,511	2,318
Sludge Hauled/Land Application (Cubic Yards)					1,800	1,790

**BUDGET REQUEST - 2015  
SEWER DEPT. ADMINISTRATION**

**542010-**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	176,698	242,050	246,100	265,750	9.79%
TRAINING & DEVELOPMENT	1,166	2,300	1,800	2,100	-8.70%
CONTRACTUAL SERVICES	122,925	221,100	188,600	217,800	-1.49%
COMMODITIES	3,305	4,800	5,150	4,800	0.00%
UTILITIES	1,850	4,000	4,000	4,000	0.00%
DEBT SERVICE	703,206	0	1,797,019	1,806,639	N/A
CAPITAL OUTLAY	639,561	3,650	3,650	3,650	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	39,487	62,270	62,270	68,769	10.44%
<b>DEPARTMENT TOTAL</b>	<b>1,688,198</b>	<b>540,170</b>	<b>2,308,589</b>	<b>2,373,508</b>	<b>339.40%</b>

**542031-**

**SEWER DEPT. LINE CONSTRUCTION**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	141,607	276,750	269,750	273,750	-1.08%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	10,006	23,000	15,500	20,500	-10.87%
COMMODITIES	50,411	57,200	56,400	57,200	0.00%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
<b>DEPARTMENT TOTAL</b>	<b>202,024</b>	<b>356,950</b>	<b>341,650</b>	<b>351,450</b>	<b>-1.54%</b>

**BUDGET REQUEST - 2015**

**542051-**

**SEWER DEPT. MAIN MAINTENANCE/CLEANING**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	147,196	228,800	222,000	235,500	2.93%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	18,563	24,000	31,500	54,000	125.00%
COMMODITIES	4,246	25,000	12,500	17,500	-30.00%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	170,005	277,800	266,000	307,000	10.51%

**542052-**

**SEWER DEPT. WASTEWATER TREATMENT FACILITY**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	635,870	959,200	922,200	964,200	0.52%
TRAINING & DEVELOPMENT	10,972	5,880	5,350	6,880	17.01%
CONTRACTUAL SERVICES	193,828	199,800	194,250	240,465	20.35%
COMMODITIES	72,138	134,000	104,000	129,000	-3.73%
UTILITIES	143,285	227,360	209,400	211,190	-7.11%
CAPITAL OUTLAY	16,943	14,510	18,675	15,650	7.86%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	14,403	26,130	26,130	35,828	37.11%
DEPARTMENT TOTAL	1,087,439	1,566,880	1,480,005	1,603,213	2.32%

## 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.
- 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 associate mechanic, are responsible for the overall maintenance of all public works, police and engineering vehicles and equipment as well as the garage facility. The foreman and associate mechanic within this division maintain 11 Administration vehicles, 18 Police vehicles, 27 Public Works vehicles, and 180 various pieces of construction/maintenance related equipment. The construction and maintenance equipment includes: 25 snow plows, 3 backhoes, 2 front end loaders, 3 mower tractors, 3 Bobcats, 1 sidewalk plow, 1 sidewalk blower, 5 snow blowers, 1 street sweeper, 3- 20-cubic yard self-loading leaf vacuum trailers, 1- 14-cubic yard self-loading leaf vacuum trailer, 1 lighting trailer, 2 arrow board trailers, 1 message board, 1stump grinder, 2 wood chippers, 4 air compressors, 8 salt spreaders, 8 pumps, 7 generators, 2 hydraulic concrete breakers, 6 lawn mowers, 10 chain saws, 6 cement saws, 10 trailers and 2 water jets. The Public Works building and HVAC equipment is also maintained by the two 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 2014 and December 2014:

- Maintained all snow and ice removal equipment during winter storms.
- General maintenance of all Village and Police Department Vehicles.
- Maintained the Public Works Facility at 465 Elm Street including; directing contractors on general HVAC repairs and maintenance and wash bay repairs.
- Monthly reports were submitted to the Finance Department for departmental expenditures.
- Purchased one new MT-6 Trackless sidewalk snow-blower with plow
- Manpower was supplied for Village emergencies, such as wind storms, snow events, and main breaks. Also manpower was supplied for scheduled village events including the SWALCO electronics pickup and household hazardous waste collection, Farmer's Market, Memorial Day and Veterans Day setup, Art Festival, Community Services Day, and Fourth of July/Family Days.

### The Public Works Garage goals for the 2015 fiscal year are as follows:

- Maintain all snow and ice removal equipment during winter storms.
- General maintenance of all Village and Police Department Vehicles.
- Implement asset management.
- Implement fleet/work orders in Munis.
- Prepare specifications and bidding documents for the replacement of:
  - ◆ Fleet #BH2 New backhoe/loader
  - ◆ Fleet #600 New 3/4 ton pickup truck w/plow
  - ◆ Fleet #705 New 1 ton dump with plow
  - ◆ Fleet #706 New 1 ton dump with plow
  - ◆ Fleet #816 New front end loader mounted snow blower

**BUDGET REQUEST - 2015  
GARAGE FUND**

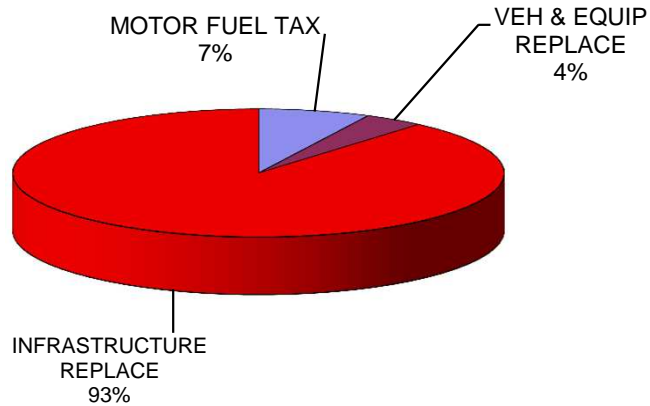
**702050-**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	159,076	240,300	231,700	227,550	-5.31%
TRAINING & DEVELOPMENT	405	400	400	3,500	775.00%
CONTRACTUAL SERVICES	14,359	26,000	27,500	33,400	28.46%
COMMODITIES	74,073	109,000	110,750	122,700	12.57%
UTILITIES	1,157	3,825	2,300	3,800	-0.65%
DEBT SERVICE	0	0	0	0	N/A
CAPITAL OUTLAY	2,439	2,500	1,500	47,000	1780.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	1,788	4,007	4,007	9,965	148.69%
<b>DEPARTMENT TOTAL</b>	<b>253,297</b>	<b>386,032</b>	<b>378,157</b>	<b>447,915</b>	<b>16.03%</b>

**BUDGET REQUEST - 2015  
CAPITAL PROJECT FUNDS - SUMMARY**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	0	0	0	0	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	875,010	1,070,000	705,000	1,035,000	-3.27%
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
OTHER EXPENSES	1,110,078	954,233	954,233	1,517,228	59.00%
CAPITAL OUTLAY	3,863,708	1,960,000	1,921,000	10,870,000	454.59%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
<b>TOTAL</b>	<b>5,848,796</b>	<b>3,984,233</b>	<b>3,580,233</b>	<b>13,422,228</b>	<b>236.88%</b>

**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 2015 is more fully described in the *Transmittal Letter* and in the *Major Budget Policies and Objectives* section. The first three 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, infrastructure maintenance fee established in 2014, MFT revenue, bond proceeds (\$10 million is anticipated in 2015), state and federal grants and investment earnings. In addition, the General Fund property tax levy was transferred to the Infrastructure Replacement Fund for 2015-2017 to help fund the three year Capital Improvement Plan. The General Fund Fund Balance will be evaluated annually to determine whether the property tax levy will remain in the Infrastructure Replacement Fund.

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, tax levy, all MFT funds, new and carryover state and federal grants (primarily road). The major projects anticipated for this year are:

- Engineering, design and construction costs infrastructure projects, including North Trail (\$1.9 million) and Briarwood Vista (\$7.2 million).
- Annual street rehabilitation project (\$1.5 million)

### **MOTOR FUEL TAX**

Motor fuel tax 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 and is expected to yield \$23.50 per person this year. 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 funds this year towards the street rehabilitation 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:

- Replace police vehicles (2) - \$55,000
- Replace police traffic trailer - \$9,750
- Replace in mobile message switch (rs6000), E911 - \$12,000
- Replace public works vehicles (3) - \$127,500
- Replace backhoe/loader - \$96,100
- Replace SNO-GO snow blower - \$98,378
- Changeable message board - \$14,000
- Computer network core switch - \$66,000
- Computer network distribution switch - \$28,000
- Computer network WRF router - \$12,500
- GIS plotter and scanner - \$10,000

**BUDGET REQUEST - 2015****222082-****INFRASTRUCTURE REPLACEMENT FUND**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	0	0	0	0	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	875,010	1,070,000	705,000	1,035,000	-3.27%
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	3,863,708	1,960,000	1,921,000	10,870,000	454.59%
TRANSFERS OUT	0	0			N/A
<b>FUND TOTAL</b>	<b>4,738,718</b>	<b>3,030,000</b>	<b>2,626,000</b>	<b>11,905,000</b>	<b>292.90%</b>

**142050-****MOTOR FUEL TAX FUND**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	0	0	0	0	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	0	0	0	0	N/A
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	694,000	494,000	494,000	988,000	100.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
<b>DEPARTMENT TOTAL</b>	<b>694,000</b>	<b>494,000</b>	<b>494,000</b>	<b>988,000</b>	<b>100.00%</b>

**211150-****VEHICLE & EQUIPMENT REPLACEMENT FUND**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	0	0	0	0	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	0	0	0	0	N/A
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	416,078	460,233	460,233	529,228	14.99%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT		0	0	0	N/A
<b>DEPARTMENT TOTAL</b>	<b>416,078</b>	<b>460,233</b>	<b>460,233</b>	<b>529,228</b>	<b>14.99%</b>



# FY 2015-2017 Capital Improvement Projects 3 Year Summary

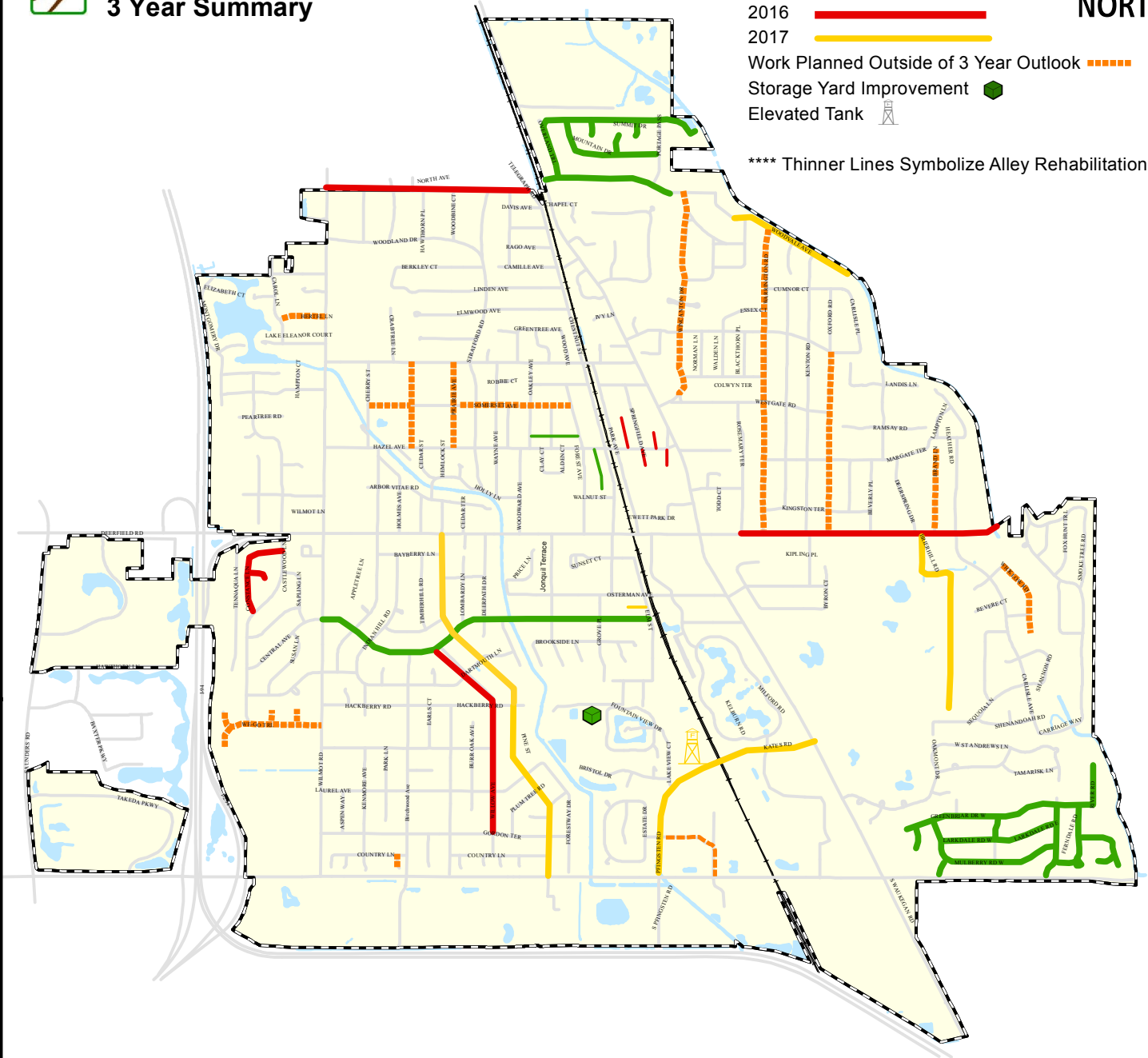
## LEGEND

- 2015 —
- 2016 —
- 2017 —



- Work Planned Outside of 3 Year Outlook - - - -
- Storage Yard Improvement
- Elevated Tank

\*\*\*\* Thinner Lines Symbolize Alley Rehabilitations



2015	2016	2017	Out Years
<b>Street Rehab</b>	<b>Street Rehab</b>	<b>Street Rehab</b>	<b>Street Rehab</b>
Central (Wilmot to Central)	Constance/ Christopher	Pine Street (Deerfield Rd to Lake Cook Rd)	Alley Rehab
<b>Capital Projects</b>	<b>Capital Projects</b>	<b>Capital Projects</b>	<b>Capital Projects</b>
<b>NorthTrails Subdivision</b>	<b>Capital Projects</b>	<b>Capital Projects</b>	<b>Capital Projects</b>
North Ave	Willow Ave (Hackberry to South Limits)	Woodvale Ave	Craig Court
OverLand Trail	Deerfield Rd	BrierHill Road	Deer Lake Road / Estate Drive
Mountain Dr	North Ave (Wilmot Rd. to Chestnut St.)	Pfingsten Road (Lake Cook to Waukegan)	Forsythe Dr
Portage Pass			Kimberly Court
<b>Brianwood Vista Subdivision</b>			Lisa Marie Court
Carlisle Ave			Oxford Lane (Warwick to Deerfield Rd)
Crestview Dr			Paula Court
Ferndale Rd.			Prairie Ave
Gladys Ct			Somerset Ave (Cherry to Broadmoor)
Mulberry East			Somerset Ave (Praire to Forest)
Mulberry West			Warrington Rd (Warwick to Deerfield Rd)
Greenbriar Dr			Wego Court
Larkdale East			Wego Trail
Larkdale West			Wicklow Rd
			Wincanton Dr (Woodvale to Westgate)



**Capital Improvement Projects**  
PUBLIC WORKS AND ENGINEERING

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

# PROJECT	TYPE	2015	2016	2017	Funding Source
<b>1) Transportatin and Roadway Projects</b>					
a) Street Rehabilitation Program					
1. Construction (including Sidewalk Replacement Program)	Capital	1,006,000	1,006,000	1,006,000	Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb	494,000	494,000	494,000	Motor Fuel Tax (MFT)
b) NPDES					
1. Phase II Eng. (Design)					Infrastructure Replacement Fund (IRF)
2. Phase III Construction (Outfall Rehabilitation)	Capital	35,000			Infrastructure Replacement Fund (IRF)
					Infrastructure Replacement Fund (IRF)
c) Deerfield Road Reconstruction					
1. Phase II Engineering	Prof Serv.	100,000	100,000		Infrastructure Replacement Fund (IRF)
Right of Way Acquisition	Capital	85,000			Infrastructure Replacement Fund (IRF)
2. Phase III Engineering (Construction)	Prof Serv.	40,000	217,240		Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb		200,000		Lake County Department of Trans.
	Ex Fund or Reimb		131,760		Highland Park Reimbursement
	Ex Fund or Reimb		903,000		Federal Grant Reimbursement
3. Phase III Construction	Capital		1,447,865		Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb		2,573,000		Lake County Department of Trans.
	Ex Fund or Reimb		7,607,374		Federal Grant
	Ex Fund or Reimb		746,649		City of Highland Park
d) Brierhill Road					
1. Eng. (Design & Construction)	Prof Serv.		100,000		Infrastructure Replacement Fund (IRF)
2. Phase III Construction (Water Main, Sanitary)	Capital			1,500,000	Infrastructure Replacement Fund (IRF)
e) Roadway Condition Evaluations					
1. IMS Street Testing	Prof Serv.	5,000	5,000	25,000	Infrastructure Replacement Fund (IRF)
f) Pflingsten/Kates Road Rehabilitation					
1. Phase I Eng. (Study)	In House				Infrastructure Replacement Fund (IRF)
2. Phase II Eng. (Design In House)	In House				Infrastructure Replacement Fund (IRF)
3. Phase III Eng. (Construction)	Prof Serv.			20,000	Infrastructure Replacement Fund (IRF)
4. Phase III Construction	Maint			750,000	Infrastructure Replacement Fund (IRF)
g)Pflingsten/Kates Road Bridge Rehabilitation					
1. Phase I Engineering (Design)	Prof Serv.	28,000	20,000		Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb	112,000	80,000		Federal Grant Reimbursement
2. Phase II Engineering (Design)	Prof Serv.				Infrastructure Replacement Fund (IRF)
3. Phase III Eng. (Construction)	Prof Serv.			31,000	Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb			124,000	Federal Grant Reimbursement
4. Phase III Construction	Capital			310,000	Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb			1,240,000	Federal Grant Reimbursement
h) Woodvale Avenue (Roadway Reconstruction)					
1. Phase II Engineering (Design)	Prof Serv.		100,000		Infrastructure Replacement Fund (IRF)
2. Phase III Engineering (Materials)	Prof Serv.			20,000	Infrastructure Replacement Fund (IRF)
3. Phase III Construction	Capital			1,100,000	Infrastructure Replacement Fund (IRF)
i) North Trail Subdivision					
1. Phase II Eng. (Design)	Prof Serv.	50,000			Infrastructure Replacement Fund (IRF)
2. Phase III (Construction)	Maint	1,000,000			Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb	300,000			DCEO Grant
	Ex Fund or Reimb	494,000			Motor Fuel Tax (MFT)
2. Phase III (Engineering)	Prof Serv.	100,000			Infrastructure Replacement Fund (IRF)
j) Briarwood Vista Infrastructure Rehabilitation (Water/Street/Lighting)					
1. Phase II Eng. (Design)	Prof Serv.	25,000			Infrastructure Replacement Fund (IRF)
2. Phase III Eng. (Construction)	Prof Serv.	200,000			Infrastructure Replacement Fund (IRF)
3. Phase III Construction	Capital	7,000,000			Infrastructure Replacement Fund (IRF)
k) Lighting System Improvements					
1. Phase II Eng. (Design)	Prof Serv.	50,000		50,000	Infrastructure Replacement Fund (IRF)
2. Phase III Construction (Hazel Avenue)	Capital		50,000		Infrastructure Replacement Fund (IRF)
L) Pavement Preservation (Crack Sealing)					
1. Construction	Maint	20,000	20,000	20,000	Infrastructure Replacement Fund (IRF)
m) Chestnut Street Parkway Improvement					
1. Phase III Eng. (Construction)	Maint			100,000	Infrastructure Replacement Fund (IRF)
n) Future Infratructure Projects North Ave (Wilmot to Chestnut)					
1. Phase II Eng. (Design)	Prof Serv.	85,000			Infrastructure Replacement Fund (IRF)
2. Phase III Eng. (Construction)	Prof Serv.		30,000		Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb		30,000		Bannockburn
	Ex Fund or Reimb		140,000		Federal Grant Reimbursement
3. Phase III Construction	Capital		653,600		Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb		1,108,900		Federal Grant
	Ex Fund or Reimb		237,600		Bannockburn
o) Traffic Signal Upgrades Lake Cook Road @ Birchwood/Pine					
Construction	Capital	100,000			Infrastructure Replacement Fund (IRF)
<b>Transportation/Street Projects Totals</b>		<b>11,329,000</b>	<b>18,001,988</b>	<b>6,790,000</b>	

# PROJECT		2015	2016	2017	Funding Source
<b>2) Satellite Wastewater Facilities</b>					
a) Phosphorous Removal Upgrade	Capital		70,000	250,000	Infrastructure Replacement Fund (IRF)
b) Stormwater Station Repairs	Maint	50,000			Infrastructure Replacement Fund (IRF)
c) Clean Crosstown Interceptor	Maint	80,000			Infrastructure Replacement Fund (IRF)
d) Deerfield Road Generator Fuel Tank Replacement	Capital	20,000	75,000		Infrastructure Replacement Fund (IRF)
e) Wilmot Road Dry Weather Pumps	Maint		75,000		Infrastructure Replacement Fund (IRF)
f) Pump Diagnostics and Repair Project	Maint	50,000		50,000	Infrastructure Replacement Fund (IRF)
<b>Sewage Treatment Plant Totals</b>		<b>200,000</b>	<b>220,000</b>	<b>300,000</b>	
<b>3) Public Buildings / Improvements</b>					
a) Public Works Facility & Storage Yard Improvements	Capital	50,000	15,000	15,000	Infrastructure Replacement Fund (IRF)
b) Public Works Building Roof Replacement	Maint			250,000	Infrastructure Replacement Fund (IRF)
<b>Public Buildings / Improvements Totals</b>		<b>50,000</b>	<b>15,000</b>	<b>265,000</b>	
<b>4) Sewer Projects</b>					
a) Sewer Lining	Maint	200,000	200,000	200,000	Infrastructure Replacement Fund (IRF)
b) Inflow and Infiltration Consulting Services	Prof Serv.	250,000	50,000	50,000	Infrastructure Replacement Fund (IRF)
c) Inflow and Infiltration Sanitary/Storm Infrastructure Improvements	Maint	50,000	50,000	50,000	Infrastructure Replacement Fund (IRF)
d) Sanitary Sewer Inspection Program	Maint	115,000	115,000	115,000	Infrastructure Replacement Fund (IRF)
<b>5) Water System Projects</b>					
<b>a) Richfield Pump Station and Reservoir Improvements</b>					
1. Richfield Pump Station Energy Efficiency Modification					
a. Phase II Engineering	Prof Serv.		50,000		Infrastructure Replacement Fund (IRF)
b. Phase III Construction	Capital			390,000	Infrastructure Replacement Fund (IRF)
2. Richfield Pump Station and Reservoir Lead Paint Removal					
a. Phase III Construction					Infrastructure Replacement Fund (IRF)
3. Reservoir inspection, cleaning and sealing					
a. Phase III Construction	Maint	70,000			Infrastructure Replacement Fund (IRF)
4. Reservoir Variable Frequency Drive					
a. Phase III Construction					Infrastructure Replacement Fund (IRF)
<b>b) Water System Modeling</b>					
<b>c) Elevated Tank Maintenance</b>					
1. Elevated Tank Restoration Engineering	Maint	25,000			Infrastructure Replacement Fund (IRF)
2. Elevated Tank Painting	Maint			700,000	Infrastructure Replacement Fund (IRF)
<b>Sewer &amp; Water Totals</b>		<b>710,000</b>	<b>465,000</b>	<b>1,505,000</b>	
<b>CAPITAL IMPROVEMENT PROJECTS - TOTALS</b>		<b>\$12,289,000</b>	<b>\$18,701,988</b>	<b>\$8,860,000</b>	

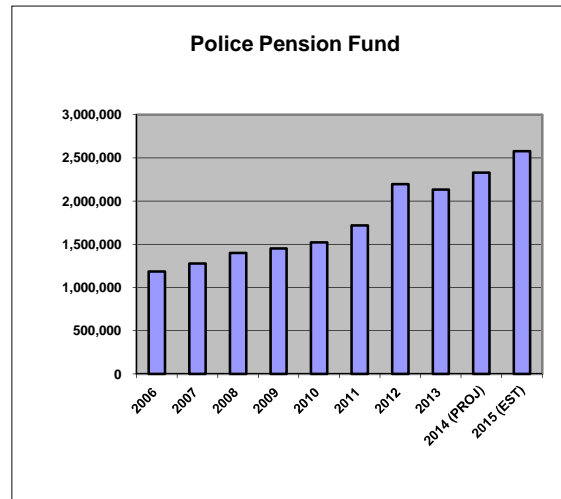
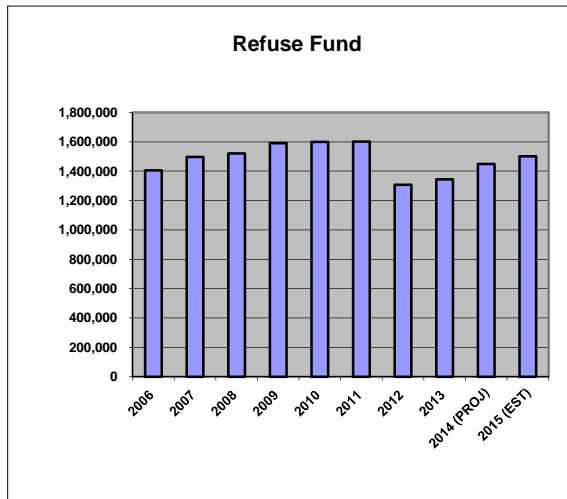
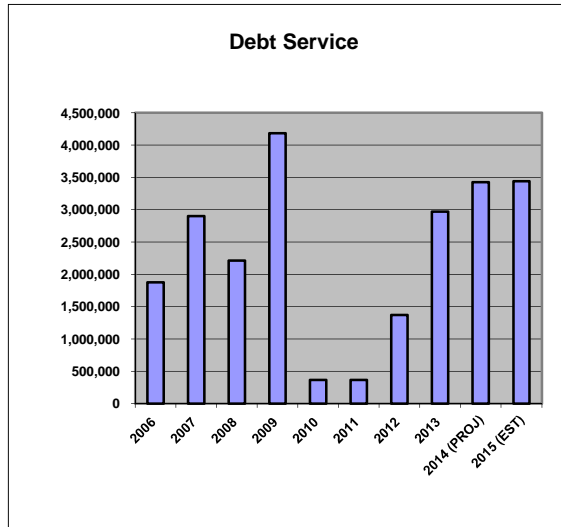
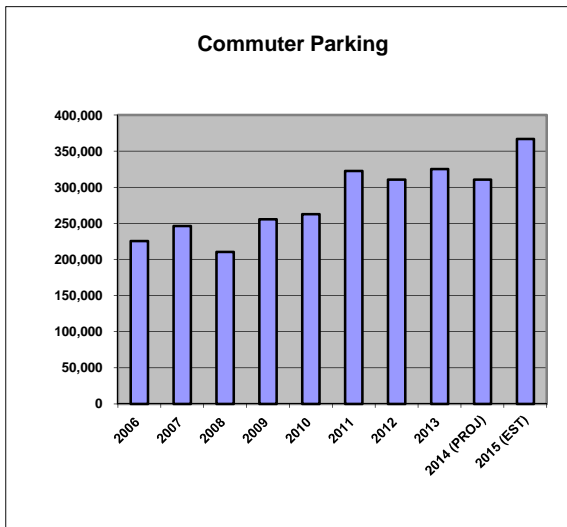
**CAPITAL IMPROVEMENT PROGRAM  
PROJECTIONS FOR CONSTRUCTION PROJECTS, LAND ACQUISITION, & BUILDINGS OVER \$5,000**

# PROJECT		2015	2016	2017
<b>GRAND TOTALS</b>				
<b>FUNDING SUMMARY</b>				
IDOT				
<b>City of Highland Park - Reimbursement</b>		0	878,409	0
Cook County				
State Grant				
Federal Grant		0	8,716,274	0
<b>Federal Grant - Reimbursement</b>		112,000	1,123,000	1,364,000
Motor Fuel Tax (MFT)		988,000	494,000	494,000
Lake County Department of Transportation		0	2,773,000	0
Private Investment				
General Fund		0	0	0
<b>Infrastructure Replacement Fund (IRF)</b>		10,889,000	4,449,705	7,002,000
DCEO Grant		300,000	0	0
Sewer Fund				
Water Fund				
TIF #2 (Village Center) TIF-VC				
Unresolved				
Bannockburn		0	267,600	0
<b>TOTAL</b>		<b>\$ 12,289,000</b>	<b>\$ 18,701,988</b>	<b>\$ 8,860,000</b>
<b>PROJECT TYPE SUMMARY</b>				
Capital Improvement		8,296,000	3,317,465	4,571,000
Professional Services		933,000	672,240	196,000
Maintenance		1,660,000	460,000	2,235,000
** Funded Externally of Reimbursed		1,400,000	14,252,283	1,858,000
		<b>12,289,000</b>	<b>18,701,988</b>	<b>8,860,000</b>

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**BUDGET REQUEST - 2015  
SUPPORT FUNDS - SUMMARY**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	1,536,577	2,398,250	2,398,550	2,648,250	10.42%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	904,756	1,471,000	1,420,001	1,573,000	6.93%
COMMODITIES	19,131	27,950	24,950	27,950	0.00%
UTILITIES	5,981	9,300	9,300	9,300	0.00%
DEBT SERVICE	1,627,324	3,423,043	1,631,405	1,638,060	-52.15%
CAPITAL OUTLAY	17,825	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	1,946,088	235,649	2,032,668	1,992,288	745.45%
<b>TOTAL</b>	<b>6,057,682</b>	<b>7,565,192</b>	<b>7,516,874</b>	<b>7,888,848</b>	<b>4.28%</b>



## DEBT SERVICE FUND

The Debt Service Fund is used for paying general obligation debt incurred by the Village. The 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. The Board abated \$498,547 of the 2014 debt service levy (due in 2015) using alternate revenues (Qualified Energy Conservation Bond and Build America Bond credits). \$10 million of new debt is anticipated in 2015 to help fund the three year Capital Improvement Plan.

### Schedule of General Obligation Debt Outstanding

Currently the Village has six general obligation bond issues outstanding:

General Obligation Bonds, Series 2008. This \$5,000,000 issue was authorized to finance general capital improvements including water and sewer system improvements and road reconstruction. The Village will analyze the debt service levy annually to determine if any or all of the required property tax can be abated using alternate revenues.

General Obligation Bonds, Series 2010 Build America Bonds. This \$12.5 million issue was dedicated to the first phase of construction of the new wastewater treatment plant (\$7.5 million) and for general capital projects. These were issued under the Build America Bond program and thus the Village will receive a credit from the US Government each year for 35% of the interest due on these taxable bonds. The credit has been reduced between 7% and 9% in recent years due to Federal Sequestration cuts.

General Obligation Bonds, Series 2011A. This \$9.9 million issue consisted of \$4.0 million in tax exempt debt for various Village capital projects and \$5.9 million for the first phase of the Deerfield Public Library (DPL) remodeling. The Village issued this debt on behalf of DPL and it will be serviced by property taxes linked to the DPL levy.

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 (QECCB) 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 2012. This \$10 million tax exempt issue was dedicated to the continued construction of the wastewater treatment plant. This will be serviced using property tax levies.

General Obligation Bonds, Series 2013. This \$9.075 million issue consisted of \$3.2 million in tax exempt debt for the continued construction of the wastewater treatment plant and \$5.75 million for the final phase of the Deerfield Public Library remodeling.

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

TAX LEVY YEAR	General Obligation Series 2008 -- 4/21/08 \$5,000,000 (1)		General Obligation Build America Bonds Series 2010 -- 11/1/10 \$12,500,000 (2)		General Obligation Series 2011A -- 09/26/11 \$9,900,000 (3)		General Obligation Series 2011B -- 09/26/11 \$12,500,000 QECB (2)		General Obligation Series 2012 -- 02/06/12 \$10,000,000 (1)		General Obligation Series 2013 -- 01/03/13 \$9,075,000 (5)		TOTAL
	Principal	Interest	Principal	Interest	Principal	Interest	Principal (4)	Interest	Principal	Interest	Principal	Interest	
2014	210,000	155,669	555,000	442,435	270,000	228,915	725,000	382,375	0	234,763	685,000	158,917	4,048,074
2015	220,000	147,794	560,000	431,335	280,000	226,215	725,000	382,375	0	234,763	710,000	145,218	4,062,700
2016	225,000	139,544	565,000	418,455	295,000	222,715	725,000	382,375	0	234,763	730,000	131,017	4,068,869
2017	235,000	131,106	575,000	402,917	310,000	218,290	725,000	382,375	135,000	234,763	615,000	116,418	4,080,869
2018	245,000	122,294	585,000	385,380	325,000	212,865	725,000	382,375	440,000	233,075	335,000	104,117	4,095,106
2019	255,000	112,800	600,000	364,320	340,000	206,365	725,000	382,375	455,000	227,575	340,000	97,418	4,105,853
2020	265,000	102,919	610,000	341,220	365,000	199,565	725,000	382,375	475,000	220,750	345,000	90,617	4,122,446
2021	275,000	92,319	625,000	316,210	380,000	192,265	725,000	382,375	495,000	212,438	350,000	83,718	4,129,325
2022	290,000	81,319	645,000	289,335	400,000	183,715	725,000	382,375	515,000	203,775	350,000	76,717	4,142,236
2023	300,000	69,356	660,000	260,310	425,000	174,115	725,000	382,375	540,000	193,475	355,000	69,718	4,154,349
2024	315,000	56,981	680,000	229,290	450,000	163,490	725,000	382,375	555,000	182,675	360,000	62,617	4,162,428
2025	330,000	43,988	700,000	195,970	475,000	151,340	725,000	382,375	580,000	170,188	365,000	55,418	4,174,279
2026	345,000	29,963	720,000	160,270	500,000	138,278	725,000	382,375	600,000	157,138	375,000	48,117	4,181,141
2027	360,000	15,300	735,000	122,830	355,000	123,277	900,000	382,375	455,000	142,138	380,000	40,618	4,011,538
2028	0	0	750,000	83,875	1,280,000	112,627	0	0	1,380,000	130,762	390,000	32,542	4,159,806
2029	0	0	775,000	42,625	1,335,000	74,228	0	0	1,425,000	92,812	390,000	23,963	4,158,628
2030	0	0	0	0	990,000	32,175	0	0	1,950,000	53,625	675,000	15,187	3,715,987
2031													
<b>TOTALS</b>	<b>3,870,000</b>	<b>1,301,352</b>	<b>10,340,000</b>	<b>4,486,777</b>	<b>8,775,000</b>	<b>2,860,440</b>	<b>10,325,000</b>	<b>5,353,250</b>	<b>10,000,000</b>	<b>3,159,478</b>	<b>7,750,000</b>	<b>1,352,337</b>	<b>69,573,634</b>

(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

(3) Source of Funds – Property Tax or Alternate – 59.6% of debt service is Deerfield Library responsibility

(4) Principal payment shown is contribution to sinking fund for term bond due on December 1, 2028.

(5) Source of Funds – Property Tax or Alternate – 64.7% of debt service is Deerfield Library responsibility

**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 from the citizens of the community, and one is elected from the beneficiaries of the fund. They are charged with the investment of the funds collected from the active personnel, contributed by the employer (Village) and investment income. Patrol officers contribute 9.91% of their base salary toward the Police Pension Fund.

The Village (employer) contribution is determined annually based on an actuarial analysis of the fund pursuant to state statute. The Village has contributed 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 current employer pension contribution for IMRF is 13.97% of salary. The rate is expected to decrease to 12.94% in calendar 2015. 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 dramatically 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
2000	113.50%	104.75%
2001	93.00%	103.29%
2002	92.67%	96.10%
2003	92.09%	93.79%
2004	82.72%	81.71%
2005	84.76%	82.54%
2006	83.11%	77.94%
2007	82.00%	75.09%
2008	79.70%	53.10%
2009	71.00%	54.14%
2010	70.28%	57.41%
2011	77.57%	60.98%
2012	74.12%	63.53%
2013	75.21%	69.15%

**BUDGET REQUEST - 2015**

**3570XX-**

**DEBT SERVICE FUND**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	0	0	0	0	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	0	0	0	0	N/A
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
DEBT SERVICE	1,627,324	3,423,043	1,631,405	1,638,060	-52.15%
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	1,790,608	0	1,797,019	1,806,639	N/A
<b>DEPARTMENT TOTAL</b>	<b>3,417,932</b>	<b>3,423,043</b>	<b>3,428,424</b>	<b>3,444,699</b>	<b>0.63%</b>

**806010-**

**POLICE PENSION FUND**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	1,414,193	2,265,000	2,275,000	2,515,000	11.04%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	29,239	40,800	54,300	60,800	49.02%
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
<b>DEPARTMENT TOTAL</b>	<b>1,443,432</b>	<b>2,305,800</b>	<b>2,329,300</b>	<b>2,575,800</b>	<b>11.71%</b>

## **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 Waste Management beginning April, 2011 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, curb side with carts. Prior service was once or twice a week back door. Residents who wish to continue back door pay an extra charge billed and coordinated directly with the company. The Village now charges a set standard fee billed thru the utility billing system for the basic service.

The service is funded through a combination of user fees and a property tax levy. The property tax levy provides for a subsidization of the fee. The CPI adjustment for 2015 is estimated to be approximately 2.0%. This budget increases the user fee and property tax levy by 3% over last year's levels. Due to the lower charge for the new contract the Village expects to realize revenues in excess of expenses. This reverses recent years' results which have been negative. As the fund balance is built back up, future rate increases will be evaluated.

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 parking rates were increased from \$1.50 per day to \$2.00 per day effective January 1, 2015. The rate adequately funds the necessary maintenance and capital expenditures for the station and lots as well as the new pay-by phone application implemented in 2015.

**BUDGET REQUEST - 2015****5820XX-****REFUSE FUND**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	98,522	92,250	92,250	92,250	0.00%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	813,526	1,345,500	1,297,500	1,347,500	0.15%
COMMODITIES	19,105	26,200	23,200	26,200	0.00%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	22,148	35,649	35,649	35,649	0.00%
<b>DEPARTMENT TOTAL</b>	<b>953,301</b>	<b>1,499,599</b>	<b>1,448,599</b>	<b>1,501,599</b>	<b>0.13%</b>

**6020XX-****COMMUTER PARKING LOTS**

	ACTUAL FY 2013A	BUDGET 2014	EST EXPEND 2014	BUDGET 2015	% CHG BUDG 2014→2015
PERSONNEL SERVICES	23,862	41,000	31,300	41,000	0.00%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	61,991	84,700	68,201	164,700	94.45%
COMMODITIES	26	1,750	1,750	1,750	0.00%
UTILITIES	5,981	9,300	9,300	9,300	0.00%
CAPITAL OUTLAY	17,825	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	133,332	200,000	200,000	150,000	-25.00%
<b>DEPARTMENT TOTAL</b>	<b>243,017</b>	<b>336,750</b>	<b>310,551</b>	<b>366,750</b>	<b>8.91%</b>

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

**ADMINISTRATIVE DIVISION**

Finance Department		\$4,150
Shared cost of IT hardware	4,150	
Administration		\$18,900
Shared cost of IT hardware	11,400	
Village Hall camera equipment	5,000	
Business Continuity/Disaster Recovery Equipment	2,500	
Community Development		\$5,150
Mobile inspection equipment	1,500	
Business Continuity/Disaster Recovery Equipment	2,500	
Shared cost of IT hardware	1,150	
Engineering Division (Public Works)		\$2,500
Shared cost of IT hardware	2,500	

**POLICE DEPARTMENT**

Administration Division - includes ID printer		\$3,500
Office Equipment	3,500	
Communications Division		\$5,000
Investigations/Youth/DARE/Social Services		\$34,700
Cell Phone Data Retrieval System	10,000	
Interview Camera System	15,000	
Office Equipment	7,200	
Squad Equipment	2,500	
Patrol Division		\$16,350
Rifle Equipment	3,000	
Radar Replacements (3)	5,500	
Office Equipment	5,350	
Squad Equipment	2,500	
E911 Fund		\$165,000
Phone switch net of VERT contribution	165,000	

**PUBLIC WORKS DEPARTMENT**

Street Division		\$4,250
Administration		
Shared cost of IT hardware	2,250	
Forestry		
Lawn mowers and maintenance equipment	2,000	
Sewer Division		\$19,150
Administration		
Laptop for use with Redzone	3,500	
Wastewater Treatment Facility		
Various equip. including Dehumidifiers & Welding equip.	15,650	
Water Division		\$370,650
Administration		
Shared cost of IT hardware	1,650	
Distribution		
SCADA controls and upgrades	5,000	
Main & Hydrant Maintenance		
Miscellaneous	2,000	
Meter Maintenance		
Water Meters (replacement program - multi-year)	362,000	
Vehicle Maintenance (Garage)		
Replace computer and monitor		\$2,500

## 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.

**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.

**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.

**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.

**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.

**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 retained earnings 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 Corporate Fund, the amounts transferred constitute general revenue of the government.

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

**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%.

**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.

**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** -- An abbreviation for 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.

**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.

**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.

**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.

**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.

**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.

**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.
- **Enhanced 911 Fund** – Special Revenue Fund that accounts for the operation of the E911 emergency response system and is funded by a per line charge on land-based and cellular phones.
- **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 maintenance, 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 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.

**Budget Presentation Basis Exceptions**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the annual budget. The Comprehensive Annual Financial Report (CAFR) 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. The following list 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 CAFR 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:

	1/1/15
Equalized Assessed Valuation(2013)	\$1,228,417,175
Non-Home-Rule Debt Limit - 8.6%	105,643,877
Amount of Debt Applicable to Limit	53,215,000
Legal Debt Margin Available	56,315,701

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) and Library remodeling. The Village's current bond rating is Aaa by Moody's, reaffirmed in January 2013.

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. The Village does not anticipate issuing any new debt during the year.

## **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.