



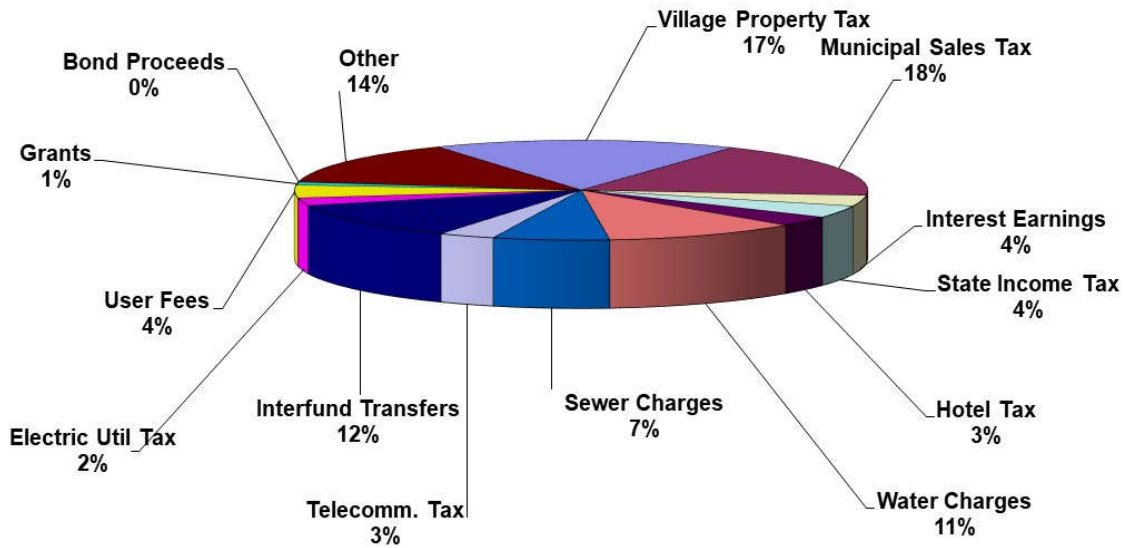
VILLAGE OF DEERFIELD

Village of Deerfield, Illinois Annual Budget

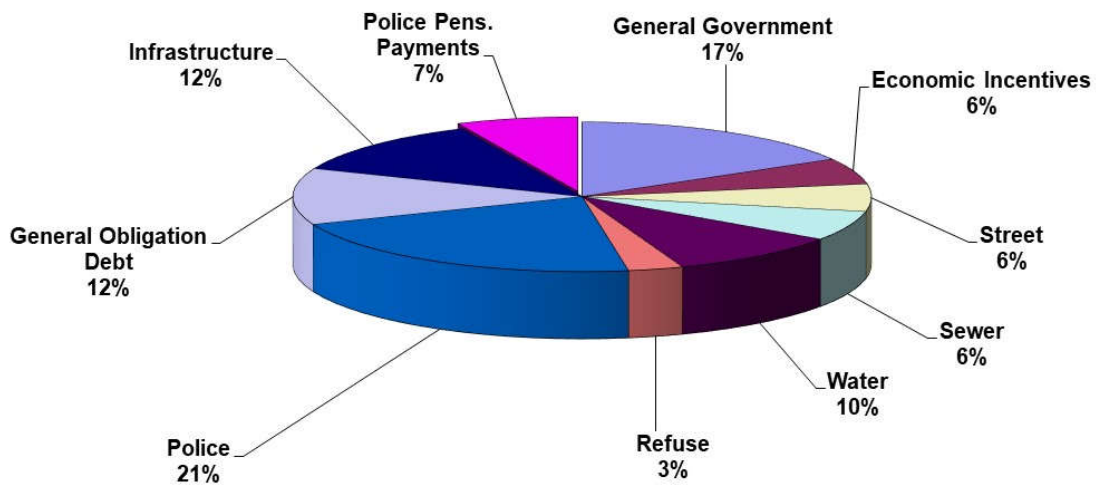
January 1, 2021 to December 31, 2021

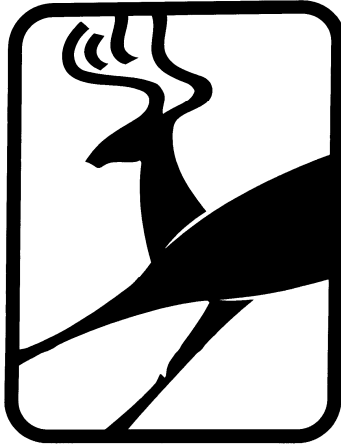


BUDGET REVENUES - FY 2021



2021 Budget Expenditures (by function)





VILLAGE OF DEERFIELD

ANNUAL BUDGET

JANUARY 1, 2021 TO DECEMBER 31, 2021

ELECTED OFFICIALS

Harriet Rosenthal, Mayor

Robert Benton, Trustee
Tom Jester, Trustee
Mary Oppenheim, Trustee

William Seiden, Trustee
Daniel Shapiro, Trustee
Barbara Struthers, Trustee

VILLAGE MANAGER

Kent Street

DEPARTMENT HEADS

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

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TABLE OF CONTENTS

SUMMARY INFORMATION

	Page
Village Manager's Budget Message	1
Major Budget Policies and Objectives	9
Major Revenue Discussion	13
Budget Calendar	19
Organization Chart	20
Personnel Detail	21
Supplemental Information – Village Overview	22
GFOA Award	25
Budget Summary (Detail)	26
Budget Summaries and Fund Balance Projections	28
2020 Property Tax Levy	30
Major Revenues – 4-Year Detail	32
Revenues/Expenditures by Fund Type	36

ADMINISTRATION

ADMINISTRATIVE SERVICES (Summary)	39
Finance Department	40
Mayor and Board of Trustees	42
Manager's Office	45
Community Development	49
Engineering Division	56

PUBLIC SAFETY

POLICE DEPARTMENT

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

PUBLIC WORKS

PUBLIC WORKS

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

CAPITAL PROJECTS

Page

CAPITAL PROJECTS FUNDS

Capital Projects Funds Summary.....85
Infrastructure Replacement/MFT/VERF86
5 Year Capital Improvement Program Summary89

SUPPORT FUNDS

MISCELLANEOUS FUNDS

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

APPENDICES

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



VILLAGE OF DEERFIELD

VILLAGE MANAGER'S BUDGET MESSAGE

Municipal government provides a wide range of basic services on which we all depend: police protection, drinking water, sewage treatment, snow plowing and building inspection to name a few. The ability of an elected board to supply these services in an effective and efficient manner depends on its financial decisions. That is why of all 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, 2021 through December 31, 2021. This budget meets all state mandated accounting and financial reporting requirements. This year's budget planning was significantly impacted by the novel coronavirus (COVID-19), as this global pandemic has impacted several revenue streams including sales tax, hotel tax, food and beverage tax, commuter parking fees and others. The full extent of the COVID-19 long-term impact on the economy is still unknown.

In 2013, the Village transitioned from a fiscal year to a calendar year budget. In order to accommodate the transition to a calendar year budget, the Village budget year was shortened to an 8-month period from May 1, 2013 to December 31, 2013. 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 2020 is \$51,349,737, which represents an 8.38% decrease from last year's budget and continues to maintain a robust, yet downsized, capital improvement program. This year's expenditure decrease is primarily due to decreased capital project funding. Of the total transfers, \$500,000 represents a draw down of fund balance reserves that will be transferred to the Infrastructure Replacement Fund and \$984,665 will be transferred to the Refuse Fund, which represents no increase from last year and reflects the property tax levy for this fund that has been reallocated to the General Fund since 2015. Last year was the first year of a two-year strategic capital funding plan, which originally slated \$18 million of capital improvements to be completed over 2020 and 2021, and contemplated issuance of \$8 million in new debt. While year one of the program was completed largely as planned, the 2021 capital program has been significantly revised due to a decrease in revenue as a result of COVID-19.

With the full economic impact of COVID-19 still unknown, the Village Board determined it was prudent to revise the capital funding plan and as a result no bond issuance is included in this year's budget. Instead of spending a total \$18 million over 2020 and 2021, capital spending will total approximately \$14 million over the two-year period. This includes \$2,818,000 of expenses from the 2021 Infrastructure Replacement Fund.

The operating component of the budget is \$31.1 million, which is a 2% increase from the prior year. The increase in the operating component is due primarily to contractual increases in personnel services, and other contractual services and commodities.

Prior to COVID-19, programs and service levels had been largely stable over the past decade and the budget prioritizes these activities as well as capital project funding that rebuilds an aging infrastructure. Reflecting the volatile economic conditions locally and statewide and a 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. The Village continues to evaluate workforce needs as positions are vacated through attrition and demands for service evolve with changing demographics and technology. In light of the renewed economic constraints, positions will remain vacant, to the greatest extent possible.

PLANNING PROCESSES

The Board has determined that a continued program of replacing and maintaining the infrastructure of the Village remains a key priority. For the fifth year in a row, this budget includes a reallocation of the property tax levies from the Infrastructure Replacement Fund and Scavenger Fund to the General Fund to provide the Village the greatest amount of flexibility, as the State of Illinois continues to threaten municipal revenue sources including the potential for a property tax freeze and cuts to the Local Government Distributive Fund. The 2011 Qualified Energy Conservation Bonds will once again be abated in the total amount of \$359,239. In late 2020, the 2010A bonds were refunded resulting in a total estimated savings of \$899,860 over the next 10 years. The total Village levy will remain flat at \$7,874,573.

The uncertainty around COVID-19 and its impact on the economy as well as the fiscal position of the State of Illinois and the continued legislative uncertainties in Springfield played a major role in the budget deliberations this year. As a direct result of COVID-19's impact on the local economy the budget assumes a substantial reduction in sales tax, home-rule sales tax, food and beverage tax and hotel tax.

For the third year in a row, the budget reflects a state imposed 5% revenue cut to the Local Government Distributive Fund and a 1.5% administrative fee on Home Rule Sales Tax receipts received by the Village when compared to 2018 but remains flat when compared to the last two years. These cuts are partially offset by an increase in state-shared revenue disbursements, based on a per-capita formula, due to the special census that was completed in 2017. In addition, as part of the State's Rebuild Illinois Program, the Village will receive 6 payments of approximately \$206,000 each. Two payments were received in 2020, two payments are anticipated for 2021 and two more payments are expected in 2022. This grant revenue has been allocated to the Village's Capital Improvement Program. Due to past budgeting decisions, a low tax composition relative to other similarly situated communities, conservative spending practices, the relative strength of the micro economy in Deerfield, and our strong fund balance, the Village has not had to implement the drastic personnel and program reductions that many local governments have found necessary. The Village has selectively filled open employee positions, implemented departmental reorganizations to gain efficiencies and eliminated unfilled full-time positions when possible.

Just over eight years ago, the Village Board undertook a comprehensive review of the Village's Water and Sewer Funds to address their structural deficits. Due to lower water usage that affects both water and sewer revenues, the Board approved a revenue plan that strategically increased water and sewer revenues to reverse the negative revenue projections. These rate increases along with strategic personnel changes and the completion of the water meter replacement project have eliminated the structural imbalance that previously affected these funds. This budget reflects growth in the Water Fund while the Sewer Fund is projected to end the year with a positive fund balance, albeit a lower balance than at the beginning of the year due to an adjustment to the number of units sold based on historical consumption. It is imperative to keep up with wholesale increases in order to ensure these funds retain a positive fund balance.

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

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

GENERAL CORPORATE FUND

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

Revenues: The General Fund has projected new revenues of \$21,783,722 which is a -7.67% decrease over last year's budget. The General Fund levy is \$3,752,222 and reflects a \$74,785 or 2% increase over last year. The entire property tax levy remains in the

General Fund to support public safety. The Sales Tax revenues reflect a decrease of 15.38% due to the volatility and uncertainty around consumer spending due to COVID-19. The Hotel Room Tax is projected to decrease 35%, as business travel and leisure and convention activity have been especially impacted by COVID-19 due to travel restrictions, limitations on large-scale gatherings and the conversion of business activity to remote/online meetings. The state shared income tax is expected to increase \$100,000 but it is still a 5% decrease compared to three years ago, when legislative decisions in Springfield reduced the revenue sharing to municipalities. The state use tax is expected to increase to \$50,000 or 10% to better reflect historical performance. Building permit revenue is projected to remain flat and reflects the continued strong residential and commercial remodeling activity that the Village has experienced in recent years. Even during the height of COVID-19 construction activity remained an “essential business” and residents invested in their homes and outdoor space since they were spending more time in their place of residence. The telecomm tax is expected to remain flat at \$1.45 million and the electric utility tax totals 1.15 million and reflects an 8% decrease. Overall, revenues and reserves are sufficient to cover the operating costs of the fund.

Expenditures:

Total expenditures for the General Corporate Fund are budgeted at \$24,850,711 which is a 2.63% decrease from last year's budget. There is a transfer of \$500,000 from the General Fund to the Infrastructure Replacement Fund for capital project funding. This is a conservative amount and significantly reduced from transfers in recent years that totaled \$2 million. This action is consistent with the Village Board's plan to use General Fund reserves, when available, to support the Infrastructure Replacement Fund. Additionally, \$984,665 is being transferred from the General Fund to the Scavenger Fund to support waste hauling operations since the property tax levy was eliminated in the Scavenger Fund in recent years. The Walgreen sales tax rebate expense in the Finance Department budget is flat and reflects Walgreen's sales and production levels achieved last year. \$100,000 is projected for the third year of the sales tax rebate with Jewel-Osco. The final Portillo's incentive payment was paid in 2020 and therefore this line item reflects an \$80,000 decrease. There is a 4.6% increase in PPO employee health insurance charges and a 6.1% increase in HMO employee health insurance charges based on claims experience. Personnel costs reflect a wage increase of 2.9% for non-union employees, which is consistent with the wage increases recently negotiated with the two unions. A new four-year collective bargaining agreement with the Illinois Council of Police (Police Patrol Officers) and the Illinois Union of Operating Engineers (IUOE Local 150 – Public Works) commenced on January 1, 2018. Village operations are very labor intensive. The largest single operating cost relates to personnel, representing 73% of the General Fund less economic incentive payments, transfers to the Infrastructure Replacement Fund (IRF) and Scavenger Fund. Highlights of this year's expenditure budget include:

- The Walgreen's incentive expense is budgeted at \$2.8 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. Total economic incentive expenses are budgeted at \$2.9 million.
- \$500,000 transfer from the General Fund to the Infrastructure Replacement Fund to support the capital improvement program and a \$984,665 transfer to the Scavenger Fund.
- A 2.9% increase in wages to both union and non-union personnel consistent with the approved collective bargaining agreements.

WATER AND SEWER FUNDS

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

Water Budget: Expenditures are budgeted at \$5,000,430 (-4.5%) against new revenues of \$5,174,000 (-7.4%). The expenditure level is beginning to normalize in this fund as there was a significant expenditure increase six years ago associated with the completion of the water meter replacement project. The Village continues to see a decrease in revenue when compared with historical usage due to a fundamental reduction in the average usage. The Village received a 15% wholesale rate increase three years ago and a 13% wholesale increase last year. However, as a result of COVID-19, there is no wholesale rate increase this year but it is expected that large wholesale increases, similar to those experienced in 2020, will resume next year and continue through at least 2023, as the City of Highland Park pays debt service associated with the recent rehabilitation of their water treatment facility. This budget includes a 2.5% increase in water user rates for Deerfield customers from \$5.45 to \$5.58 per 100 cubic feet effective January 1. The interior and exterior of the elevated tank was painted three years ago, but that major capital improvement was funded out of the Village's Infrastructure Replacement Fund. The structural deficit has been addressed and the fund ended 2020 with a positive growth cash balance. It will be imperative that the Village keep pace with wholesale rate increases to maintain a positive position in this fund in future years.

Sewer Budget: The Sewer Fund expenditures are budgeted at \$5,019,142 (-2.2%) against new revenues of \$4,749,149 (-6.67%). The total number of units consumed have been adjusted down to better reflect historical consumption and are the reason for the decrease in revenues. 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% from \$3.55 to \$3.63 per 100 cubic feet effective January 1.

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. Over the last eight years, the Board has implemented several strategic changes in the Water Fund, which helped return the fund to a positive balance. User rate increases in recent years have better reflected true operational expenses, an accelerated meter change out program was completed in 2015 bringing greater efficiency to the operation, and major capital improvements have been completed that significantly reduced the amount of non-revenue water in the Village. Most recently, the elevated tank painting will add resiliency to this critical system. While some of these strategies come with an inherent cost they have helped the Village achieve the goal of bringing the Water and Sewer Fund back to a positive annual cash flow. At the end of 2021, the Water Fund is projected to end with a balance of \$969,122. 2019 was the first time the Water Fund ended the year with a positive cash balance in nearly a decade. As projected, strategic user rate increases in the Sewer Fund over the last eight years have returned the fund to a positive position. The Sewer Fund will end the year with a small fund balance of \$210,804. The reduction in units consumed has a significant impact on the Sewer Fund and future increases in this fund will be needed to keep pace with operating costs.

SCAVENGER (REFUSE) FUND

In 2010, the Village bid and awarded waste hauling services to Waste Management Incorporated and made significant changes to the base service level that resulted in a substantially lower cost to the Village for this service. In 2015, staff negotiated a 5-year contract extension that included no increase in the refuse and recycling rate until April 2018. The extension also froze the yard waste sticker fee for 2016, which was ultimately passed onto the end user. This year, the Refuse Fund user rate is flat but it should be noted that the actual contractual increase is unknown at this time since the current contract term expires March 31, 2021. The Village anticipates issuing a Request for Proposals and securing a new long-term waste hauling contract during the first quarter of 2021. Six years ago the property tax levy for this fund was reallocated to the General Fund and replaced by an inter-fund transfer. The inter-fund transfer totals \$984,665 which reflects no increase from last year. The user rate will remain \$7.84 per month per household until the new contract is negotiated. This fund will use \$26,443 from reserves to fund operations this year, leaving a reserve balance of \$620,481 at the end of the year.

MOTOR FUEL TAX FUND

The MFT budget projects State allotments of \$750,000 which is flat from last year. A state capital bill increased the state's per capita disbursement formula two years ago. In addition, the Village expects to receive a total of six payments of approximately \$206,000 from Rebuild Illinois Bonds. Two payments were received in 2020, two more are anticipated in 2021 and the final two are expected in 2022. The Village continues using the entire allotment for capital outlay in the street rehab program. In 2018 the Village received a 3% increase in revenue sharing due to the increased population that was captured from the special census. The future of MFT revenues remain uncertain as the State continues to face their own fiscal challenges. The Village has experienced lengthy delays in monthly disbursements from the State. Timely payments have since resumed; however, the future of this source remains uncertain.

PENSION FUNDS

For employees covered by the Illinois Municipal Retirement Fund, the Village contributed 12.82% (an increase from 10.00% in 2019) 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 the IMRF contribution is projected to decrease to 12.40% in calendar year 2021 (a 3.28% 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 2020, the Village contributed the full budgeted amount of \$1.1 million rather than only the actuarially determined required amount of \$944,434 (22% of expected payroll). The additional contribution to the Police Pension Fund enhances the Village's commitment to funding for rating agencies and allows for increased investment options. The Village expects the near term contributions to increase slightly each year barring any large changes in investment results.

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

CAPITAL PROJECTS

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

The rolling five-year capital plan has been extremely helpful both in scheduling major projects and in determining their financing. More than any other part of the budget, capital projects warrant detailed discussion between Board and staff. Good financial management dictates that we 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.

The second year of the two-year capital plan that was slated for completion over 2020 and 2021 has been significantly reduced as a result of the revenue impacts from COVID-19.

Accordingly, the plan to issue \$8 million in bonds have been removed from the capital funding plan. Instead, projects will be funded from reoccurring revenues and fund balance and no new debt is being issued. The two-year program has been scaled back from \$18 million of capital improvements of the two-year period to approximately \$14 million. \$2,818,000 is budgeted in the Infrastructure Replacement Fund to cover capital expenditures for 2021.

Major capital projects scheduled for 2021 include (costs shown are Village totals for the fiscal year):

- Continuation of the Street Rehabilitation Program (\$1 million MFT; \$824,000 Rebuild IL Grant; \$193,000 IRF)
 - Note: Street Rehab Program to also include: Greenwood Avenue East and Sidewalk Maintenance Program
- Various Sewer and Water Improvements (\$1.79 million IRF)
- Various Wastewater Facility Improvements (\$200,000 IRF)
- Various Engineering Phase I and Phase II Design Projects (\$475,000 IRF)

The demand for capital improvements continues to be a pressing need and the 2021 program year reflects a significant investment in these services, despite the scaled back nature of the program from what was originally contemplated one year ago. A \$10 million bond issuance and a \$2.5 million bond issuance were approved in 2015 and 2017 respectively, in order to meet funding levels for the recently completed three-year capital improvement program (2015-2017). A \$6 million bond issuance was approved in 2019 to cover capital projects for 2018 and 2019, totaling approximately \$12 million in improvements.

As previously noted, an additional \$14 million of capital improvements will be completed over the two-year period of 2020 and 2021 without the issuance of any new debt. Instead, the program will be funded through a combination of General Fund transfers, Motor Fuel Tax, Food and Beverage Tax receipts, ¼ of the Home Rule Sales Tax receipts, Infrastructure Maintenance Fee, interest earnings and Rebuild Illinois Grant revenue. Specifically, 2021 capital program funding totals \$4,642,000 and includes:

- \$1 million of Motor Fuel Tax
- \$824,000 from the Rebuild Illinois Grant
- \$2,818,000 of reoccurring revenue from dedicated IRF funding sources as follows:
 - \$500,000 General Fund transfer
 - \$503,000 IRF Fund Balance drawn down
 - \$975,000 Home Rule Sales Tax
 - \$495,000 Food and Beverage Tax
 - \$300,000 Infrastructure Maintenance Fee
 - \$45,000 Interest Earned

In summary, this year's program will require the full attention of staff and 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 has been maintained while significant capital improvements will also be completed on Greenwood Avenue East. In recent years, significant road and/or water system improvements have been completed in the Woodland Area Subdivision (Woodland, Hawthorne, Oakwood, Woodbine), the elevated tank, Deerfield Road, Pflingsten/Kate's Bridge, Brierhill Road, North Avenue, Deer Lake/Estate Drive, North Trail Subdivision, and the Briarwood Vista Subdivision. Prior to that roadway

improvements were completed at Lake Eleanor/Heather Road project, Carlisle/Carriage Way Infrastructure Improvement Project, and the Lake Cook Road Widening and Reconstruction Project. Eight years ago also concluded the construction of the sewage treatment plant project, which had been under planning and design for five 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 expenditures amount to \$1,551,065 (+46%). This fund's expenditures vary widely year to year depending on the replacement schedule for a given year. This year's expenditures include the replacement of the Police Department patrol vehicles and reflects a heightened position when compared to last year.

ASSESSED VALUATION

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

<u>Year</u>	<u>Amount *</u>	<u>% Change</u>
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
2014	1,227,301,586	-0.1
2015	1,319,070,388	7.4
2016	1,407,512,362	6.0
2017	1,468,241,454	4.3
2018	1,460,222,579	-0.5
2019	1,524,116,833	4.3

DEBT SERVICE FUND

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

In 2020, the Village issued \$6.28 million of GO bonds to refund the 2010A (Build America) bonds resulting in a total savings of \$899,860 over the next 10 years. In 2018, the Village issued \$5.97 million of GO bonds and the full debt service amount associated with the issuance was abated. 2020 was the first time the debt service amount of \$438,330 associated with the 2018 bond issuance appeared on the tax bills. In 2017, the Village refunded \$3.215 million of 2008 GO bonds and issued approximately \$2.485 million in new debt to complete the accelerated three-year (2015 – 2017) capital improvement plan. The 2017 issuance first appeared on property tax bills in 2017. The Village currently has eight outstanding GO debt issues, \$16.2 million of 2011 Series A and Series B, \$8.97 million of the 2012 Series, \$600,000 of the 2013 Series, \$7.55 million of the 2015 Series, \$4.9 million of the 2017 Series, \$5.61 million of the 2018 Series and \$6.28 million of the 2020 Series. In addition, the Village has outstanding debt of \$6,970,000 relating to the Library improvement project, which is supported by the Library's property tax payers. As of December 31, 2020, Deerfield's total outstanding bonded General Obligation debt of \$57,075,000 is 3.74% of its total 2019 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 few municipalities in the United States. This rating was reaffirmed in October 2020. The Village Board has indicated that it will examine the financial status of the Village each year prior to the final adoption of the annual tax levy

with a preference for abating debt service requirements for the Qualified Energy Conservation Bonds. The Village Board used federal credits of \$359,239 to abate a portion of the 2020 required Property Tax Levy resulting in a total debt service property tax levy of \$4,122,351

PROPERTY TAX LEVY

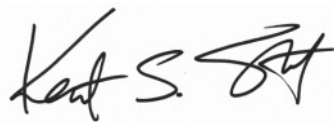
The 2020 Property Tax Levy, collected in 2021, for all Village funds is \$7,874,573. The levy reflects no increase from the extended 2019 levy. As discussed above, this includes abatements only for debt service associated with the Qualified Energy Conservation Bonds. The 2020 levy is distributed as follows: \$3,752,222 to the General Fund and \$4,122,351 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 2020 represent approximately 6% of the total property tax bill in the Village.

The Library levy is flat and totals \$5,113,331. This levy was approved by the Library Board and accepted by the Village Board, as statutorily required.

SUMMARY

Preparing the annual budget is a very thorough and time consuming process and one that the Village Board takes very seriously. As fellow taxpayers, they too want to hold the line on taxes, but without sacrificing the number and quality of services rendered and making sound investments in infrastructure. The Village Board welcomes public input on the annual budget by making a proposed budget available online and at Village Hall, discussing the proposed budget at Committee of the Whole meetings and holding an advertised public hearing on the budget.

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, 2021 and December 31, 2021.



KENT STREET
Village Manager

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 2.9% for non-union employees as well as police patrol officers and public works union employees per collective bargaining agreements
- Maintain Village's joint police dispatch operation including participation on the new JETSB
- Continued full required funding contributions of pension costs
- Oversight of \$4.6 million of capital improvement projects including various water main, storm water and roadway improvements
- Completion of a storm water master plan, water system modeling study and wastewater process investigation study to strategically guide future year capital infrastructure needs
- Evaluation of request for proposals related to commercial and residential solid waste collection services and oversight of transition/deployment of services commencing April 1, 2021
- Strategic management and oversight of Village's fund balance
- Research, evaluate and recommend various policy tools to promote greater access to affordable housing in the Village, notably an Inclusionary Zoning Ordinance
- Pursue public-private partnership to facilitate the development of 630 Central Avenue and 645 Osterman Avenue for holding purposes
- Maintain efforts to reduce non-revenue water loss
- Further enhancement of non-emergency communication tools and citizen outreach including citizen self-service applications such as credit card processing
- Preservation of Village fiscal responsibility including the protection of the local government distributive fund, use tax, property tax, Home-Rule sales tax, and e-911 distributions from a state fund sweep
- Personnel changes including promotion to Management Analyst (Finance) and Communications Coordinator, and continued succession planning efforts
- 2.5% increase in sewer rate and water rate to keep pace with increased costs and no increase in the refuse rate since the actual contractual increase is unknown at this time due to an upcoming contract expiration
- Inter-fund transfers of \$984,665 and \$500,000 from the General Fund to the Refuse Fund and IRF, respectively
- Continued management and analysis of a locally administered taxes such as the 1% Prepared Food and Beverage Tax and a 7% Hotel Tax
- Use of federal credits from Qualified Energy Conservation Bonds to partially abate the debt service property tax levy
- \$3,752,222 property tax levy to the General Fund and \$4,122,351 property tax levy to fund debt service requirements associated with previously completed capital projects
- Proactive business retention efforts and oversight of all Village revenue streams threatened by the COVID-19 pandemic, especially Hotel Tax, Sales Tax and Food & Beverage tax.

LONG-TERM FINANCIAL PLANNING

A primary goal of the budget and budget planning process is to ensure the Village's long-term stability. This is accomplished through several measures, including the consideration of both current and projected internal and external financial impacts, the incorporation of two-year projections into the operating budget, the annual review and update of the capital project program to plan for the next three to five-year period, and the development of Funds to plan for future equipment and infrastructure replacement. This year's budgetary decisions were significantly impacted by the financial effects that the COVID-19 pandemic had, and will continue to have, on several revenue streams. Specifically, in consideration of the impact that

accumulating additional debt would have on the Village's future financial state, the Village decided that no bonds will be issued this budget year. Additionally, in accordance with the Village's established budget planning process, both the Village's operating and capital budgets were developed with a focus on long-term solvency.

As is standard, this year's operating budget includes projections two years into the future (FY2022 & FY2023). These projections were considered throughout the development of this year's budget to ensure that current decisions were being made in consideration of the Village's future finances. Similarly, this year's capital budget includes future projections. Per annual protocol, the Village Board updated and reviewed the capital project program for a three to five-year period, developing stable financing for the immediate budget year and possible additional sources for future budget years. Planning for future equipment and infrastructure replacement expenses often includes the establishment of a Fund where resources are accumulated in a reserve each budgeting year leading up to the replacement. This budget year, the Fund previously accumulated for the future replacement of police vehicles will be utilized to replace the entire fleet. The Village's budget and budget planning process largely focuses on making strategic decisions to ensure the Village's long-term financial health. Overall, this is accomplished by developing and implementing financial measures that plan for future expenses, as well as through the Village's continuous consideration of how present decisions impact the future—especially in regards to Village finances.

MAJOR CAPITAL PROJECTS

Street Rehabilitation & Sidewalk Replacement Project: \$2,032,000 program funded through a combination of Infrastructure Replacement Fund (IRF) revenues of \$208,000, \$1 million of Motor Fuel Tax (MFT) revenue and \$824,000 of Rebuild IL Grant revenues. The scope of work includes pavement removal and replacement, pavement patching, curb and gutter removal and replacement, sidewalk removal and replacement and adjustments of structures and parkway restoration. Locations identified for this year's project include reconstruction/rehabilitation of Ambleside Drive (Wincanton to Dimmeydale), Dimmeydale Drive, Elder Lane and Windcrest Drive. This project also includes roadway and water main replacement at Greenwood Avenue, east of Waukegan Road.

Various Sewer and Water Facility Improvements: \$1,790,000 to continue the Village's efforts to reduce inflow and infiltration while also meeting various NPDES permit requirements for the Water Reclamation Facility (WRF) and working towards completion of a water system redundancy project. \$400,000 is secured to continue the Village's multi-year sewer lining program. Sewer lining is an effective method to significantly extend the life of a sewer while also protecting against inflow and infiltration. \$150,000 is budgeted for a storm water master plan Phase II Design and construction to assist with long-term drainage mitigation and infrastructure planning. \$200,000 is budgeted for Phase II design of an emergency water system connection with the Village of Northbrook. This will provide a critical redundancy to the Village's water system once construction is completed. \$100,000 is budgeted for a lead service line elimination program. This program will replace lead service lines from the water main to the house structure. It is anticipated that this will be a new forthcoming requirement from the IEPA when lead service lines are encountered as part of Village capital projects. \$640,000 is budgeted for water meter head replacement program Phase III Engineering and construction. The water meter heads are approaching end of life and new fixed network heads would be installed that would help ensure the Village is accurately billing water usage.

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

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

projects but this source has historically been used sparingly. No bond issuances are included in this year's budget. \$824,000 in new revenue from the Rebuild Illinois Grant are allocated to support capital projects this year.

Infrastructure has become the most pressing demand in the Village and similar to the last several years, 2021 will include large infrastructure investments. Although the Water Fund had not been covering its operating costs for the last decade due to substantially reduced water usage, the 2020 ending fund balance was positive. This trend continues into 2021 with a projected ending fund balance of \$969,122 indicating that the Board has strategically resolved the structural deficit that was affecting the position of the fund. After consideration of the alternatives available and desirous of maintaining the utility's fund balance, the Board has approved in this budget the following economic decisions:

- Increase the water rate by 2.5%, sewer rate by 2.5% and refuse rate will remain flat. The increases in the water and sewer rates are necessary to provide for ongoing operation of these funds. FY 12/13 was the last year of debt service for a revenue bond out of the water fund, which eliminated approximately \$485,000 in expenses for this fund in future years. Additionally, non-revenue water loss has been significantly reduced in recent years. This will allow this fund to maintain a positive fund balance. The residential solid waste contract is currently out to bid and the contract will be awarded in Q1 2021. Therefore, the contract rates are unknown at this time and the budget reflects no increase in the Refuse Fund.
- Efficiencies at the treatment plant, a reduction in treatment plant head count from 2014 and previous years of adjusted user fees have helped keep pace with ongoing expenses in the Sewer Fund. This year again calls for a 2.5% increase in the rate to ensure the Fund can maintain balance.
- Use of approximately \$500,000 in fund balance drawdown in the General Fund to help cover capital project expenses in 2021.
- No increase in the property tax levy and \$359,239 in abatements (reductions) associated with the Federal Government rebates for Qualified Energy Conservation Bonds.
- To provide the Village the greatest flexibility, the property tax levies are solely allocated to the General Fund and to the Debt Service Fund. As a result, the Refuse and Infrastructure Funds will receive General Fund transfers to supplement dedicated revenue streams.

BUDGET PROCESS

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

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

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

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

Proposed Budget. The proposed budget was available for public inspection at Village Hall, posted to the Village website and discussed at Committee of the Whole meetings as well as a public hearing. Changes between the proposed budget and adopted budget relate to finalizing the 2020 bond issue which refunded the 2010A issue.

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. In 2020, the Village issued \$6.28 million of GO bonds to refund the 2010A (Build America) bonds resulting in a total estimated savings of \$899,860 over the next 10 years. In 2018, the Village issued \$6 million in GO bonds that partially funded a \$12 million capital improvement program that was completed over the two year period of 2018-2019. In 2017, the Village authorized a \$5.5 million debt issuance coupled with a refinance of the 2008 bond issuance that resulted in a net of \$2.5 million of new debt to cover the balance of that year's capital improvement program. In 2015, the Village authorized a \$9.575 million bond issuance to supplement funding for large scale capital improvements for the three-year period of 2015-2017. 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, 2020, \$2.5 million of the 2020 issue, \$5.61 of the 2018 issue, \$4.9 million of the 2017 issue, \$7.55 million of the 2015 Series, \$600,000 of the 2013 Series, \$8.97 million of the 2012 Series and \$16.2 million of the 2011 Series A and Series B.

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

Operating Budget. The 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

- Street, Sidewalk and Curb Rehabilitation Projects: These projects will minimally reduce maintenance costs. With the square footage expected, we anticipate an ongoing reduction of less than \$25,000 per year. In particular, this year's project includes extensive reconstruction and is expected to lower spring patching costs associated with Greenwood Avenue (east of Waukegan Road), Ambleside, Dimmeydale, Elder Lane and Windcrest as well as avoidance of slip and fall liabilities. Several of these streets will also improve pedestrian safety in the vicinity of nearby schools. *Operating Effect*: Additionally, resurfacing of streets, where possible, at this time allows the Village to significantly extend the life of the roadways for relatively low cost when compared to delaying the work, which would result in the need for a full reconstruction project at triple the lane mile price. Notably, the roadway reconstruction and utility improvements associate with Greenwood Avenue (east) will reduce roadway pathing and one water main break a year at a cost of approximately \$10,000 annually.
- Various Sewer and Wastewater Facility Improvements: This consists of the sewer lining program, sewer televising and an Inflow & Infiltration (I/I) residential sump pump reduction program. These projects will extend the life of the Village's underground sewer system, reduce the unnecessary treatment of storm water and reduce the potential for sanitary sewer overflows. Sewer improvements will help reduce operating expenses marginally and the diversion of storm water from the wastewater treatment plant is anticipated to reduce operating expenses. This also includes projects associated with the reduction of Phosphorus levels at the wastewater plant as mandated by the IEPA. *Operating Effect*: It is estimated that 30% of the remaining I/I in the system is attributed to illegally connected storm sewers. If these illegal connections can be remedied, it is anticipated that the Warwick Road Pump Station would no longer need to surcharge during excessive wet weather events. By eliminating overflow events at the Warwick Road station permanently, it is anticipated that \$10,000 will be saved in the reduction of chemicals and overtime costs annually. The mandate for the Village to reduce Phosphorus levels at the wastewater plant increases the operating budget by \$100,000 due to increased chemical usage and increased sludge hauling, as the centrifuge will need to be operated more frequently.

INFRASTRUCTURE MANAGEMENT

The Village believes that ongoing maintenance of its infrastructure and equipment is of prime importance to reduce the risk of emergency repairs and avoid the cost increases of deferred maintenance. To finance capital projects, the Village utilizes standard capital raising techniques such as General Obligation and Revenue Bond Issues, as well as pay-as-you-go practices when reasonable. Two examples of the pay-as-you-go program are (1) the Vehicle and Equipment Replacement Fund and (2) the Infrastructure Replacement Fund. The purpose of the Vehicle and Equipment Replacement Fund is to keep annual expenses in balance while providing sufficient funds for the replacement of vehicles and major equipment items that cost in excess of \$5,000. The Vehicle and Equipment Replacement Fund is fully funded. The Village also has established an Infrastructure Replacement Fund to provide funding for ongoing maintenance of the Village's infrastructure, primarily streets and underground improvements. 2021 once again reflects an aggressive capital improvement plan. Funding for the capital project program is from grants, a portion of the home rule sales tax, infrastructure maintenance fee, bond proceeds, General Fund transfers and the food and beverage tax.

MAJOR REVENUES

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

Property Tax - \$7,874,573 – No increase in the property tax levy that allocates \$3,752,222 to the General Fund to support public safety and to allow for the greatest flexibility. An additional \$4,122,351 is allocated to the Debt Service Fund for the outstanding issues. Deerfield is a home rule municipality, and, as such, has no limit on the amount it can levy for property taxes. The 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). In more recent years the EAV has significantly increased when compared to 2014. The 2015 EAV increased 7.4%, the 2016 EAV increased 6% and the 2017 EAV increased 4.3% as the markets continued to recover and new developments (i.e. AMLI, Woodview,) were added to the property tax base. The 2018 EAV was relatively flat, reflecting a -0.5% change year-over-year. New developments in 2019 (i.e. JUF) resulted in a 4.3% EAV increase and more developments are being considered for 2021, which should add to growth in future years. Since the Village is home rule and collects nearly its entire levy regardless of the change in EAV, the property tax revenue is based on the approved levy.

The Village Board has historically kept property tax increases to a minimum to provide relief 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.

EQUALIZED ASSESSED VALUATION

<u>Tax Levy Year</u>	<u>Net for Taxing Purposes</u>	<u>Incremental (TIF) Valuation</u>	<u>Total</u>
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
2014	1,227,301,586	0	1,227,301,586
2015	1,319,070,388	0	1,319,070,388
2016	1,407,512,362		1,407,512,362
2017	1,468,241,454		1,468,241,454
2018	1,460,222,579		1,460,222,579
2019	1,524,116,833		1,524,116,833

* 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 \$4.57 billion for all taxable property in the Village for 2019, which is an increase of \$192 million in total value from 2018.

Sales Tax - \$3,500,000 regular projected in 2020 (\$4,400,000 budgeted in 2021) / \$2,000,000 home rule projected in 2020 (\$2,835,000 budgeted in 2021) Sales tax, which is now the Village's largest single General Fund revenue item, is a 1% tax (regular) on the exchange of all tangible personal property within the Village, and the Home Rule tax, which is an additional 1% on items that are not titled (autos) or groceries or drugs. This tax is collected by the State and remitted to the Village. In late 2017, the State began imposing a new 2% administrative fee on the home rule sales tax. The administrative fee was reduced to 1.5% in 2018. The Village does not anticipate any state changes to the distribution formula this year. The home rule tax was increased from 0.5% effective January 1, 2009.

The fact that some major retailers have closed in recent years and that restaurants and retailers continue to be significantly impacted by the COVID-19 pandemic, more business closures may take place in 2021 and the resulting sales tax projections are intended to be conservative.

The home rule tax is split between the General Fund and the IRF, with ¼ going to the IRF for capital project funding and the balance to the General Fund. Also, the amounts above are gross amounts received by the Village. The Village has a long standing agreement with Walgreen National Corp. to rebate 80% of the Village sales tax that the firm pays. The rebate to Walgreens is budgeted at \$2.8 million for 2021. Payments to Walgreens have recently been withheld while the Village and Walgreens work amicably to resolve an on-going accounting issue with the State of Illinois. This will result in a historical anomaly in 2020 rebate payments to Walgreens. In accordance with the sales tax sharing agreement between the Village and Portillo's, the Village issued its final payment of \$80,000 to the restaurant in 2020. Rebate payments made to Portillo's over a three-year period totaled \$240,000, and the agreement is now dissolved. Lastly, the Village has a sales tax sharing agreement associated with the redevelopment of the new Jewel-Osco store in Deerbrook Mall, which commenced in 2018. This rebate is projected at \$100,000 for 2020 and budgeted at the same amount for 2021. These expenses total \$2.9 million and are reflected in the Finance Dept. budget.

Income Tax - \$1,850,000 projected in 2020 (\$1,800,000 budgeted in 2021) - 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. In February of 2017, the Village completed a special census of the AMLI and Woodview properties and received official notice that the Village's population increased by 555 people and 488 housing units. This results in a modest increase in state-shared revenues since the income tax distribution is calculated on a per-capita basis. However, this revenue source is subject to the discretion of the state legislature and can be decreased or totally retained by state legislative action. Recent state budgets included a 5% cut to the Village's revenue from this fund, which is anticipated to continue. This funding source continues to be a topic of debate for the Illinois General Assembly. The 2020 Decennial Census was recently completed and the results of this count will directly impact revenue generated from this source for many years in the future.

Hotel/Motel Tax - \$800,000 projected in 2020 (\$1,500,000 budgeted in 2021) - This revenue source had been substantially affected by the COVID-19 pandemic and the impact that it had on business travel. The Village increased the tax rate on room occupancy charges in 2019 from 6% to 7%. This revenue is very sensitive to the economy and other external sources as our six hotels cater mainly to the weekday business traveler. The receipts had remained constant over the past four years but projection have been significantly altered as room occupancy rates dropped below 20% for many months in 2020. Many major hotel bookings were canceled due to COVID-19 including rooms associated with the 2020 Democratic National Convention that was going to be hosted in Milwaukee. None of the six hotels have closed or indicated that they intend to close but they have had to lay off staff and are struggling to maintain business in the new remote work environment.

Investment Earnings - \$1,150,000 projected in 2020 (\$1,200,000 budgeted in 2021) - The largest portion is earned in the Police Pension Fund, where \$700,000 (58%) 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 have decreased recently 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 - \$1,200,000 projected in 2020 (\$925,000 budgeted in 2021) - This revenue, which is tied directly to building and remodeling activity in the Village, can increase significantly year over year depending on the scale of development in any given year. In 2014, the Woodview and AMLI apartment buildings accounted for approximately 53% of the total building revenues. These two developments have combined to add 500 new luxury rentals to the market. Both properties are now stabilized and enjoy occupancy rates in excess of 95%. 2019 experienced exceptional building permit fees mostly attributable to the permits associated with construction of a nearly \$34 million 240-unit independent senior living apartment community at 1627 Lake Cook Road (JUF Senior Residences). With the exception of this development, similar building activity was experienced over the year and is again forecasted for 2021 as the local economy continues to stabilize due to the recovering real estate market, residents remodel their existing homes rather than moving, and custom homes are being desired by new buyers. The Village has been buffered by downdrafts in real estate due to the concentration of corporate, North American and Global

headquarters for Walgreens Boots Alliance, Baxter, CF industries, Essendant, Caterpillar, Inc. and Horizon Pharmaceuticals which purchased the former Takeda campus in 2020. Horizon anticipates fully occupying the buildings in 2021 and has already begun to make significant investments in the campus resulting in significant building permit revenue in 2020. The Village continues to remain an attractive residential community with quality schools and local services. The desirability of the Village's residential community is exemplified by the increased number of new luxury apartments and proposed commercial developments. Several significant redevelopment proposals have recently been approved or are currently under review including: (i) approval of a 10.79 acre rental community in the rear of Deerbrook Mall consisting of a five-story building housing 186 rental units, with an attached four story parking garage and 60 rental townhome units in nine building; and, (ii) Zion woods, a 25 unit affordable housing development at 10 Deerfield Road.

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

Water - \$4,900,000 projected in 2020 (\$5,031,000 budgeted in 2021) - The budgeted amount for water sales, is based on the rate of \$5.58 per 100 cubic feet. This rate reflects an increase of 2.5% this year to keep pace with prior wholesale increases from the City of Highland Park and increased operating expenses in this fund. Usage continues to stagnate however, significant progress has been made to reduce the amount of non-revenue water in the Village. 2019 was the first year in over a decade that the fund ended the year with a positive balance. FY 12/13 was the final year of debt service for the 2003 issue that has resulted in an expense reduction of \$485,000. Future revenue projections need to keep pace with wholesale increase to allow the fund to remain balanced.

Sewer - \$2,900,000 projected in 2020 (\$2,974,000 budgeted in 2021) - The budgeted amount for sewer charges, is based on water usage and a sewer charge of \$3.63 per 100 cubic feet. This rate reflects an increase of 2.5%. The previous revenue stream in this fund had not been sufficient to cover operating expenses and nine years ago the Board made a rate increase schedule of 10% followed by a 5% increase to bring the fund back to a positive balance. Since then, the Board has maintained 2.5% user rate increases to maintain the funds positive position. Demand as indicated by water usage is stagnant and shows no sign of any significant increase.

Refuse - \$555,450 projected in 2020 (\$546,950 budgeted in 2021) - The budgeted amount for direct customer refuse billing, is based on a user fee of \$7.61 per month. This reflects no increase from last year since the contract is currently out to bid and future rates are unknown at this time. The contractual refuse service is funded through a combination of user charges and a General Fund transfer of \$984,665, which is equal to last year's transfer. The Village negotiated a five year contract extension with the incumbent hauler, Waste Management, effective April 1, 2016, which froze the curbside pick-up rate for two years and the yard waste sticker rate for one year. The base service that will be charged through the Village will continue to be once a week curbside. Any optional service is billed directly by the hauler to the customer. A new residential solid waste contract will commence on April 1, 2021.

FINANCIAL CONDITION OF THE FUNDS

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

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

FINANCIAL CONDITION OF THE VILLAGE

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

- Moody's bond rating of Aaa
- Continued stability in sales tax revenue
- Increasing 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 waste water treatment 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, while there was no wholesale increase this year due to the economic impacts of COVID-19, the Village is assuming significant increases in the wholesale cost of water purchased from Highland Park will resume in 2022 and until the associated debt service payments for new water plant is stabilized. The Village is implementing a 2.5% user rate increase in the water fund and a 2.5% increase in user rates for the sewer fund to keep pace with operating costs. A new annual rate increase for residential solid waste removal services will be set once the new contract is awarded in Q1 2021. Historically, refuse rates have experienced increases between 2.25% – 3.5% annually. The Village's revenue projections were adjusted last year to reflect a proportional increase in state-shared revenues (i.e. income tax and motor fuel tax) that are distributed on a per-capita basis since the special census for AMLI and Woodview was completed in 2017 and 555 people were added to the Village's population. Future year revenue projections will be adjusted once results of the 2020 Decennial Census are available. The Village will continue to monitor the application of a recreational marijuana dispensary in town, which would be taxed at 5% on the gross receipts.

PERSONNEL

The budget includes employee promotions to the position of Communications Coordinator and Management Analyst (Finance). The personnel changes reflect additional responsibilities and prudent succession planning efforts that will enhance the continuity of service. As employee turnover occurs due to retirements and departures, positions are reevaluated to ensure that the manpower is necessary and that the proper skill sets are acquired as positions are filled.

DEVELOPMENT ACTIVITIES

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 20 out of 6,500 in 2020 and continue to decline. Additionally, COVID-19 caused homeowners to rethink their housing preferences, and the Village is experiencing an uptick in the residential real estate market as buyers move out of the city and into the suburbs so they can enjoy larger lots with more outdoor space, and employers have become more accommodating of remote work opportunities. As the assessment procedure uses three years of market activity, the assessed value of existing property had six years of decline (2009-2014), However, the 2015 EAV ended this trend as it reflected a 7.4% increase. The 2016 EAV reflected a 6% increase; the 2017 EAV reflected a 4.3% increase; the 2018 EAV reflected a relatively stable assessment; and the 2019 EAV reflected a 4.3% increase. As the Village is a home rule unit, it is not dependent on the level of assessed value to increase property taxes but this situation does affect the school and park districts, which are non-home rule.

Building activity 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. Recent year activities include two residential developments (AMLI and Woodview) broke ground in 2014 and brought significant building permit fees to the Village. Other residential developments include Taylor Junction, a transit-oriented townhome development in the downtown, and new single-family home developments including Elysian Way and Samantha Way. Construction of a 5,000 square foot Chick-Fil-A restaurant at 99 S. Waukegan Road, and construction of a multi-tenant building housing a Café Zupas and Bartaco at 711 Deerfield Road were both completed in 2019.

Last year, the JUF Senior Residences, a \$34 million, six-story 240-unit independent living facility at 1627 Lake Cook Road completed construction. A new Panera Bread restaurant was also constructed at Deerbrook Mall last year. Three vacant retailer stores in the rear of the mall were raised in 2019 to accommodate construction of a proposed five story, 186-unit residential apartment building (REVA) and 60 townhomes. This proposal is approved by the Village but currently under further review by the asset owner due to the economic uncertainty caused by COVID-19.

More recently, construction is underway at 658, 662, and 702 Elm Street for a 7-unit townhome development on 0.89 acres. And, Zion Woods is a 25-unit affordable housing development on 8 acres at 10 Deerfield Road will is expected to begin construction in 2021.

Development is also underway at various sites within the Parkway North office park and Walgreen Co. continues to invest significantly in their campus on Wilmot Road as they are actively constructing a \$10.5 million skywalk to further enhance pedestrian connectivity on their campus. Horizon Pharmaceuticals has invested over \$30 million in their newly acquired campus since they took ownership of the site in early 2020.

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, Horizon and Baxter. Essendant and CF Industries also have corporate headquarters in the Village. Corporations and office parks continue to fill and remodel existing office buildings and attract companies to the area. In 2018, Caterpillar, Inc. moved their global headquarters to Deerfield. Caterpillar, Inc. has approximately 300 employees working out of the new headquarters at 510 Lake Cook Road. 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.

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.

In 2016, the Village adopted a Master Plan for the northwest quadrant of the Village Center. The Master Plan provides an opportunity to make the Northwest Quadrant an attractive public campus. Some improvements outlined in the Master Plan may take place in the near future, and other improvements may be accomplished 15 to 20 years from now. This Master Plan document will serve as a guide for the Northwest Quadrant that will be implemented over the next 20 years when public institutions and landowners in the Northwest Quadrant make improvements to their properties.

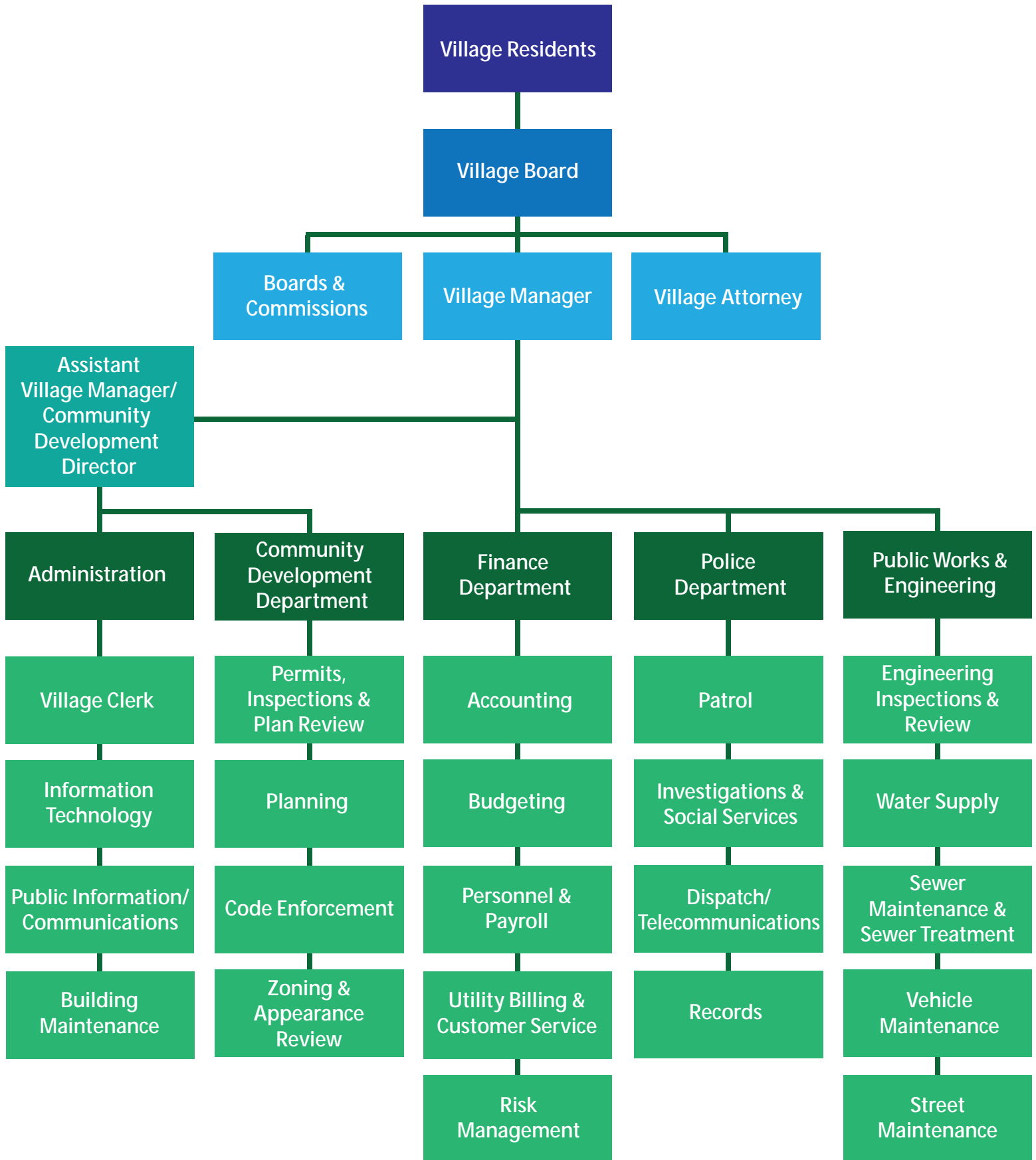
BUDGET CALENDAR

BUDGET PREPARATION AND LEGISLATIVE ENACTMENT FOR 2021

<u>DATES *</u>	<u>OPERATING TIMETABLE</u>	<u>RESPONSIBILITY CENTER</u>
Jun. 27 – Aug. 2	- Final preparation of department budgets	Department heads, staff
August 3	- All departmental budgets requests entered into Munis budget module	Department heads, staff
Aug. 4 – Aug. 31	- Manager reviews budget with department heads; further review when necessary	Village Manager, Finance Director, Department heads
September 11	- Budget to Mayor and Board of Trustees for review	Finance Department
Sept. 12 - Oct. 16	- Review by Mayor and Board of Trustees	Mayor and Board of Trustees
October 1	- Commence budget review meetings	Mayor and Board of Trustees, Finance Director, Department heads
October 1	- Proposed budget placed on file for review by public	Staff
November 2	- Public hearing on proposed 2021 budget	Mayor and Board of Trustees, Staff
November 5	- Publish 2020 Tax Levy hearing notification	Staff
November 16	- Approve 2021 budget and Public hearing on 2020 Tax Levy	Mayor and Board of Trustees
December 7	- Approve 2020 Tax Levy to fund calendar year 2021	Mayor and Board of Trustees
Jan. 1, 2021	- Budget Effective Date	
Jan.-Dec. 2021	- Implement and Administer Budget	Staff
Jan.-Dec. 2021	- Review of Progress toward Goals and Objectives	Staff, Mayor and Board of Trustees
*all 2020 unless noted		



Village of Deerfield, Illinois Organization Chart



Full time Employees

DEPARTMENT	2014	2015	2016	2017	2018	2019	2020	2021
VILLAGE MANAGER	5	5	5	7	8	8	8	8
FINANCE	8	8	8	7	7	7	7	7
COMMUNITY DEVELOPMENT	8	8	8	8	8	8	8	8
PUBLIC WORKS:								
ADMINISTRATION	4	4	4	4	4	3	3	3
ENGINEERING	2	3	3	3	3	3	3	3
STREETS	7	7	7	7	7	7	7	7
UTILITIES MAINTENANCE	14	13	13	13	13	13	13	13
SEWAGE TREATMENT PLANT	7	7	7	7	7	7	7	7
GARAGE	2	2	2	2	2	2	2	2
TOTAL PUBLIC WORKS	36	36	36	36	36	35	35	35
POLICE:								
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	34	34	34	34	34	34	34	34
TOTAL POLICE	56	56	56	56	56	56	56	56
TOTAL	113	113	113	114	115	114	114	114

Part time Employees - Full time equivalent

DEPARTMENT	2014	2015	2016	2017	2018	2019	2020	2021
VILLAGE MANAGER	0.2	0.6	0.6	0.2	0.2	0.2	0.6	0.2
FINANCE	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
COMMUNITY DEVELOPMENT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PUBLIC WORKS:								
ENGINEERING	0.8	0.8	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
TOTAL PUBLIC WORKS	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3
POLICE:								
ADMINISTRATION	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
COMMUNICATIONS	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
INVESTIGATIONS/YOUTH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PATROL	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
TOTAL POLICE	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8
TOTAL - PART TIME - FTE	7.4	7.8	7.8	7.4	7.4	7.4	7.8	7.4

GRAND TOTAL	120.4	120.8	120.8	121.4	122.4	121.4	121.8	121.4
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The Village Manager's Office removed a part-time intern in 2021.

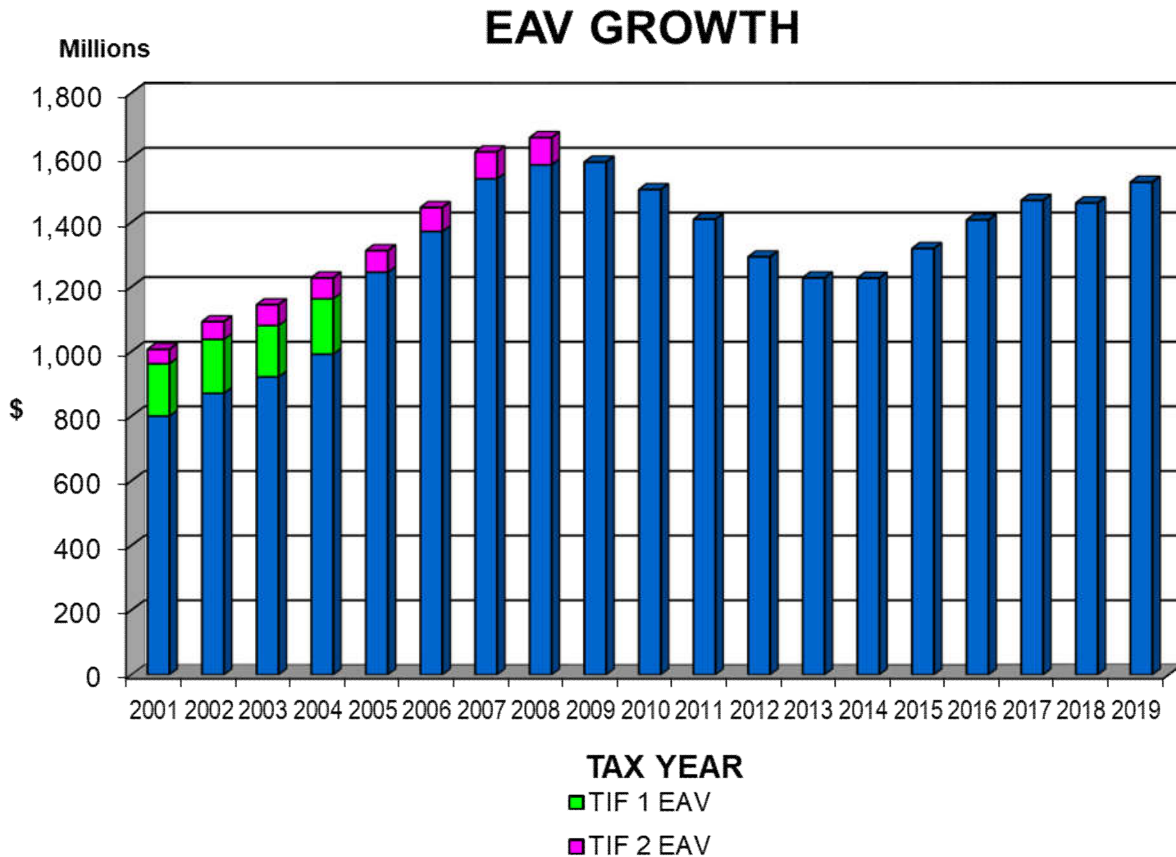
SUPPLEMENTAL INFORMATION

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. A partial special census was performed in 2017 on specific blocks resulting in a recorded population of 18,779.

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

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 increase for tax year 2015 after stabilizing the previous two years. Foreclosure activity has remained low with less than 1% of the housing in this status.



Note: Both TIF's have been retired and their increment assessed value is 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 (based on 2018 tax rate information):

<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>% of Total Taxable Assessed Valuation</u>
Walgreen Co.	\$45,686,187	3.00%
Marvin F Poer & Co.	34,015,033	2.23%
Scott Dressing, Sr Mgr Taxation	31,190,256	2.05%
Gateway Fairview Inc.	27,323,040	1.79%
TNREF III Parkway JV, LLC	18,448,213	1.21%
CRM Properties Group	15,491,250	1.02%
James Campbell Co LLC	12,487,208	0.82%
LO Deerfield Operating	12,801,012	0.84%
LFP Woodview, LLC	13,898,281	0.91%
North Parkway One Investment LLC	11,837,074	0.78%
Total	<u>223,177,554</u>	<u>14.65%</u>

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

The table below lists the Village's ten largest employers in 2020 as determined by Lake County Partners:

<u>Company Name</u>	<u>Primary Description</u>	<u>Number of Employees</u>
Walgreens Boots Alliance Inc.	Pharmacies	3000
Baxter International Inc.	Physicians & Surgeons Equip & Supls-Mfrs	1900
Essendant Inc.	Office Supplies-Wholesale	600
Horizon Therapeutics	Pharmaceuticals	600
Deerfield Park District	Parks	500
Student Assistance Commission	Government Offices-State	499
Lundbeck	Pharmaceutical Preparations	260
Meridian Group Intl Inc	Telecommunications Services	255
Deerfield High School	Schools	250
CF Industries Holdings Inc.	Fertilizers-Manufacturers	210

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

Number of Full-Time Employees (FTE)	114
Miles of Streets	76
Miles of Alleys	4
Miles of Sewers	150
Police Protection:	
Number of Stations	1
Numbers of Police Officers (authorized)	41
Library Services:	
Number of Branch Libraries	1
Physical Items	117,357
Virtual Items	967,373
Circulation	356,048
Recreation Facilities:	
Number of Parks and Playgrounds	20
Park Area in Acres	206
Golf Course Area in Acres	155
Municipal Water Utility:	
Service Locations	6,190
Average Daily Water Pumped (gals)	1,900,000
Miles of Water Mains	90

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 38 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), the Village Hall Addition and remodeling in 2007. The Village's Public Library was constructed in 1971. The Library Board undertook a space needs study towards a plan for improvements to the existing building including modernization of the occupied space to meet accessibility codes. In 2010, an advisory referendum to provide for a \$13 million remodeling of the Library was approved by voters. The Library Improvement project was completed in 2013. In 1988 the Village and the Deerfield Park District (a separate jurisdiction) constructed a \$3,300,000 public works garage. Construction of a \$5.5 million senior center was completed in September, 2003.

Deerfield has purchased Lake Michigan water from the City of Highland Park on a contractual basis since 1913. The Village maintains three pumps at the reservoir in Highland Park and has 90 miles of water mains through which approximately 793 million gallons of water flow per year. The Village has a 1 million gallon elevated tank, a 5 million gallon underground reservoir, a 2.2 million gallon underground reservoir, and a 0.85 million gallon reservoir for Parkway North and Takeda. In 2008, the Village entered into a 25-year agreement with Highland Park that supports the reconstruction of its water treatment facility. Pursuant to this agreement, the wholesale cost of water to Deerfield will increase annually, 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, including its hydraulic capacity sufficient to serve a population of 30,000.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Deerfield

Illinois

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director

BUDGET SUMMARY AND HISTORICAL PERSPECTIVE

Revenue Item	General	Sewer	Water	Refuse	Garage	MFT	Police Pension	Debt Service	Infrastr. Repl.
Taxes:									
Property Tax	3,752,222							4,122,351	
Home Rule Sales Tax	2,835,000								975,000
Replacement Tax	135,000								
Motor Fuel						1,037,000			
Sales Tax	4,400,000								
Local Use Tax	550,000								
State Income Tax	1,800,000								
Hotel-Motel Tax	1,500,000								
Food & Beverage Tax									495,000
License & Permits									
Liquor/Food	70,000								
Other Business Lic	55,500								
Vehicle	370,000								
Building Permits	925,000	15,000	40,000						
Charges:									
Police Services	331,000								
False Alarms	27,000								
Dispatching Serve	405,000								
User Charges		3,005,250	5,061,000	546,950					
Rental Income	275,000		70,000						
Fran Fees - Cable	450,000								
Telecom. Charges	1,450,000								
Electric Utility Tax	1,150,000								
Interfund Services					395,000				
Engineering Fees	336,000								
Misc Rev									
Interest Earnings	200,000	7,000	1,500	4,000		6,000	1,200,000	94,500	45,000
Grants	65,000							359,239	
Miscellaneous	219,500	5,000	1,500	17,000	10,000			730,831	300,000
Employee Contributions							400,000		
Employer Contributions							1,100,000		
Ordin Violations	282,500								
Bond Proceeds									
Transfers:									
Transfers In	200,000	1,716,899		984,665					500,000
TOTAL NEW REVENUE	21,783,722	4,749,149	5,174,000	1,552,615	405,000	1,043,000	2,700,000	5,306,921	2,315,000
(To)/From Reserve	3,066,989	269,993	(173,660)	26,443	41,700	781,000	796,500	(762,800)	503,000
TOTAL RESOURCES	24,850,711	5,019,142	5,000,340	1,579,058	446,700	1,824,000	3,496,500	4,544,121	2,818,000
EXP. CATEGORIES:									
Personnel	14,872,360	1,944,425	1,100,506	118,250	296,600				
Other Services	177,564	13,900	3,350		2,500				
Contractual	6,694,867	645,723	472,486	1,400,400	29,400		81,500	1,500	1,280,000
Commodities	744,890	581,050	3,242,300	24,700	109,000				
Capital Outlay	461,428	10,400	117,600		7,500	1,824,000			1,538,000
Debt Service		1,718,899						2,775,722	
Pension Payments							3,415,000		
Transfers Out	1,899,602	104,745	64,098	35,708	1,700			1,766,899	
TOTAL EXPEND.	24,850,711	5,019,142	5,000,340	1,579,058	446,700	1,824,000	3,496,500	4,544,121	2,818,000

BUDGET SUMMARY AND HISTORICAL PERSPECTIVE (cont'd)

Parking Lots	Equip. Replace.	2021	2020	2020	2019	
		TOTAL BUDGET	PROJECTED	TOTAL BUDGET	ACTUAL	
		7,874,573	7,874,573	7,874,573	7,226,777	<u>Taxes:</u>
		3,810,000	2,675,000	4,500,000	3,236,918	Property Tax
		135,000	135,000	135,000	157,584	Home Rule Sales Tax
		1,037,000	1,062,000	750,000	616,062	Replacement Tax
		4,400,000	3,500,000	5,200,000	4,162,743	Motor Fuel
		550,000	650,000	500,000	633,668	Sales Tax
		1,800,000	1,850,000	1,700,000	1,998,925	Local Use Tax
		1,500,000	800,000	2,300,000	2,457,844	State Income Tax
		495,000	450,000	550,000	659,345	Hotel-Motel Tax
						Food & Beverage Tax
		70,000	70,000	70,000	61,744	<u>License & Permits</u>
		55,500	30,500	55,500	61,409	Liquor/Food
		370,000	350,000	370,000	371,207	Other Business Lic
		980,000	1,235,000	980,000	1,987,450	Vehicle
						Building Permits
		331,000	191,000	348,000	228,454	<u>Charges:</u>
		27,000	15,000	27,000	19,125	Police Services
		405,000	405,000	405,000	974,431	False Alarms
293,000		8,906,200	8,624,450	9,545,450	8,149,250	Dispatching Serve
		345,000	320,000	320,000	328,709	User Charges
		450,000	450,000	450,000	442,514	Rental Income
		1,450,000	1,450,000	1,450,000	5,896,439	Fran Fees - Cable
		1,150,000	1,150,000	1,250,000	1,188,214	Telecom. Charges
		395,000	337,816	406,000	1,151,953	Electric Utility Tax
		336,000	55,000	55,000	18,305	Interfund Services
						Engineering Fees
2,000	50,000	1,610,000	1,650,500	1,700,000	10,684,916	<u>Misc Rev</u>
		424,239	589,228	544,228	700,879	Interest Earnings
		1,283,831	1,580,331	1,297,331	4,445,831	State/Fed Grants
		400,000	400,000	400,000	427,942	Miscellaneous
		1,100,000	1,100,000	1,100,000	1,100,000	Employee Contributions
		282,500	0	276,000	234,319	Employer Contributions
		0	0	8,000,000	0	Ordin Violations
						Bond Proceeds
	546,188	3,947,752	6,008,508	5,758,008	6,989,182	<u>Transfers:</u>
						Transfers In
295,000	596,188	45,920,595	45,008,906	58,317,090	66,612,139	TOTAL NEW REVENUE
(74,900)	954,877	5,429,142	8,762,544	(971,799)	(15,048,661)	(To)/From Reserve
220,100	1,551,065	51,349,737	53,771,450	57,345,291	51,563,478	TOTAL RESOURCES
46,000		18,378,141	16,811,002	17,885,893	15,983,515	<u>EXP. CATEGORIES:</u>
		197,314	69,289	172,950	90,152	Personnel
90,800		10,696,676	9,920,134	10,960,706	9,337,754	Other Services
8,300		4,710,240	4,137,422	4,852,671	3,881,757	Contractual
	1,551,065	5,509,993	9,039,700	9,814,668	9,439,116	Commodities
		4,494,621	4,685,395	4,685,395	3,807,299	Capital Outlay
		3,415,000	3,100,000	3,215,000	2,892,518	Debt Service
75,000		3,947,752	6,008,508	5,758,008	6,131,367	Pension Payments
						Transfers Out
220,100	1,551,065	51,349,737	53,771,450	57,345,291	51,563,478	TOTAL EXPENDITURES

**VILLAGE OF DEERFIELD
2020
BUDGET SUMMARIES BY FUND**

FUND	1/1/2020 AUDITED BEGINNING FUND BALANCE	PROJECTED NEW REVENUES	PROJECTED EXPENDITURES	12/31/2020 PROJECTED ENDING FUND BALANCE
General	\$23,734,776	\$19,394,253	\$23,922,856	\$19,206,173
Sewer	753,830	4,776,983	5,050,016	480,797
Water	306,688	5,020,500	4,531,726	795,462
Garage	2,912	345,500	397,110	(48,698)
Subtotal "Operational" Funds	\$24,798,206	\$29,537,236	\$33,901,708	\$20,433,734
MFT	479,457	1,068,000	750,000	797,457
Refuse (Solid Waste)	658,757	1,553,615	1,565,448	646,924
Debt Service	190,610	4,681,195	4,683,395	188,410
2011B Debt Service Sinking Fund	6,134,549	825,500	302,000	6,658,049
Infrastructure				
Replacement (inc. Bond Proc)	5,443,931	3,806,000	8,642,500	607,431
Parking Lots	306,414	122,000	303,406	125,008
Vehicle & Equipment				
Replacement	5,586,112	715,360	448,493	5,852,979
COMBINED VILLAGE FUNDS	\$43,598,036	\$42,308,906	\$50,596,950	\$35,309,992
Police Pension	\$52,610,855	2,700,000	3,174,500	\$52,136,355

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

**VILLAGE OF DEERFIELD
2021
BUDGET SUMMARIES BY FUND**

FUND	1/1/2021 PROJECTED BEGINNING FUND BALANCE	BUDGET NEW REVENUES	BUDGET EXPENDITURES	12/31/2021 PROJECTED ENDING FUND BALANCE
General	\$19,206,173	\$21,783,722	\$24,850,711	\$16,139,184
Sewer	480,797	4,749,149	5,019,142	210,804
Water	795,462	5,174,000	5,000,340	969,122
Garage	(48,698)	405,000	446,700	(90,398)
Subtotal "Operational" Funds	\$20,433,734	\$32,111,871	\$35,316,893	\$17,228,712
MFT	797,457	1,043,000	1,824,000	16,457
Refuse (Solid Waste)	646,924	1,552,615	1,579,058	620,481
Debt Service	188,410	4,491,921	4,492,621	187,710
2011B Debt Service Sinking Fund	6,658,049	815,000	51,500	7,421,549
Infrastructure				
Replacement (inc. Bond Proc)	607,431	2,315,000	2,818,000	104,431
Parking Lots	125,008	295,000	220,100	199,908
Vehicle & Equipment				
Replacement	5,852,979	596,188	1,551,065	4,898,102
COMBINED VILLAGE FUNDS	\$35,309,992	\$43,220,595	\$47,853,237	\$30,677,350
Police Pension	\$52,136,355	2,700,000	3,496,500	\$51,339,855

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

Available balance is based on estimated prior year end totals.

Village of Deerfield - Exhibit A
2020 Property Tax Levy with comparison to 2019

Fund Purpose	2019 Levy Extended	2020 Levy Budget	2020 Abatements (Reduction)	2020 Net Levy	Percent Change (19 → 20)	Dollar Change (19 → 20)
General Fund	\$3,677,437	\$3,752,222	\$0	\$3,752,222	2.03%	\$74,785
Debt Service Fund	4,197,136	4,481,590	359,239	4,122,351	-1.78%	-74,785
Total Village Levies	7,874,573	8,233,812	359,239	7,874,573	0.00%	0
Library	4,386,500	4,382,500	0	4,382,500	-0.09%	-4,000
Library Debt Service	726,831	730,831	0	730,831	0.55%	4,000
Total	12,987,904	13,347,143	359,239	12,987,904	0.00%	0

10/20/2020

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BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END 2018	YR.END 2019	BUDGET 2020	EST.YR.END 2020	BUDGET 2021	% CHG BUDG 20->21
GENERAL FUND (10)						
<i>Taxes</i> -----						
-Corporate Property	3,508,382	3,520,886	3,677,437	3,677,437	3,752,222	2.03%
-Sales	5,269,748	4,162,743	5,200,000	3,500,000	4,400,000	-15.38%
-Home Rule Sales	3,252,733	2,427,689	3,350,000	2,000,000	2,835,000	-15.37%
-Hotel/Motel	2,159,203	2,457,844	2,300,000	800,000	1,500,000	-34.78%
-State Income	1,798,487	1,998,925	1,700,000	1,850,000	1,800,000	5.88%
-State Use Tax	551,672	633,668	500,000	650,000	550,000	10.00%
-Pers. Prop. Replace.	126,752	157,584	135,000	135,000	135,000	0.00%
-Telecommunications Tax	1,368,145	5,896,439	1,450,000	1,450,000	1,450,000	0.00%
-Electric Utility Tax	1,251,639	1,188,214	1,250,000	1,150,000	1,150,000	-8.00%
<i>Fines</i> -----						
-Court/Local Ordinance	277,967	274,725	276,000	162,500	282,500	2.36%
<i>License Fees</i> -----						
-Business	36,718	52,409	45,500	20,500	45,500	0.00%
-Liquor	56,778	61,744	70,000	70,000	70,000	0.00%
-Vehicle	362,120	371,207	370,000	350,000	370,000	0.00%
-Other	2,000	1,750	3,000	3,000	3,000	0.00%
<i>Permit Fees</i> -----						
-Building	1,412,526	1,918,596	925,000	1,200,000	925,000	0.00%
-Other	7,100	7,250	7,000	7,000	7,000	0.00%
<i>Inspection Fees</i> -----						
-Engineering	162,817	18,305	55,000	55,000	336,000	510.91%
<i>Other</i> -----						
-Dispatching Services	250,584	974,431	405,000	405,000	405,000	0.00%
-Interest Earned (net)	354,364	768,455	250,000	200,000	200,000	-20.00%
-Special Police Services	256,230	246,262	348,000	198,500	331,000	-4.89%
-Activity Donations	31,898	39,704	35,000	1,000	35,000	0.00%
-Grants	69,130	62,453	65,000	75,000	65,000	0.00%
-Transfers In	304,000	2,748,235	274,000	524,316	200,000	-27.01%
-Cable Franchise Fees	445,467	442,514	450,000	450,000	450,000	0.00%
-Auction Proceeds	32,524	1,523	7,500	1,000	7,500	0.00%
-Rental Income	322,817	252,886	250,000	250,000	275,000	10.00%
-False Alarm Fees	22,075	19,125	27,000	15,000	27,000	0.00%
-Miscellaneous	257,036	258,511	167,000	194,000	177,000	5.99%
TOTAL NEW REVENUE	23,950,912	30,964,077	23,592,437	19,394,253	21,783,722	-7.67%
Adjustment (To)						
From Fund Balance	(863,197)	(7,784,166)	1,930,312	4,528,603	3,066,989	58.89%
TOTAL EXPENDITURES	23,087,715	23,179,911	25,522,749	23,922,856	24,850,711	-2.63%
WATER FUND (50)						
-Water Sales	4,231,837	4,351,014	5,450,000	4,900,000	5,031,000	-7.69%
-Interest Earned	0	0	0	3,000	1,500	N/A
-Miscellaneous/contributions	572,273	2,331,025	141,500	117,500	141,500	0.00%
TOTAL NEW REVENUE	4,804,110	6,682,039	5,591,500	5,020,500	5,174,000	-7.47%
Adjustment (To)						
From Retained Earnings	(464,764)	(2,023,102)	(350,999)	(488,774)	(173,660)	-50.52%
TOTAL OPERATING EXPENSES	4,339,346	4,658,937	5,240,501	4,531,726	5,000,340	-4.58%

BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END 2018	YR.END 2019	BUDGET 2020	EST.YR.END 2020	BUDGET 2021	% CHG BUDG 20->21
SEWER FUND (54)						
-Sewer Use Fees	2,917,006	2,874,981	3,195,000	2,900,000	2,974,750	-6.89%
-Interest Earned	9,834	18,789	9,000	8,000	7,000	-22.22%
-Miscellaneous/transfers in/contributio	2,256,908	2,357,810	1,884,483	1,868,983	1,767,399	-6.21%
TOTAL NEW REVENUE	5,183,748	5,251,580	5,088,483	4,776,983	4,749,149	-6.67%
Adjustment (To)						
From Retained Earnings	(468,930)	(301,185)	43,399	273,033	269,993	522.12%
TOTAL OPERATING EXPENSES	4,714,818	4,950,395	5,131,882	5,050,016	5,019,142	-2.20%
MOTOR FUEL TAX FUND (14)						
-Intergov. Transfer In	480,661	616,062	750,000	1,062,000	1,037,000	38.27%
-Interest Inc./Misc.	11,183	19,097	6,000	6,000	6,000	0.00%
TOTAL NEW REVENUE	491,844	635,159	756,000	1,068,000	1,043,000	37.96%
Adjustment (To)						
From Fund Balance	(491,844)	352,841	(6,000)	(318,000)	781,000	-13116.67%
TOTAL EXPENDITURES	0	988,000	750,000	750,000	1,824,000	143.20%
GARAGE FUND (70)						
-Charges for Service	392,043	412,715	406,000	338,000	395,000	-2.71%
-Interest Earned/Misc.	9,656	9,245	10,000	7,500	10,000	0.00%
TOTAL NEW REVENUE	401,699	421,960	416,000	345,500	405,000	-2.64%
Adjustment (To)						
From Fund Balance	(1,103)	(51,289)	2,134	51,610	41,700	1854.08%
TOTAL EXPENDITURES	400,596	370,671	418,134	397,110	446,700	6.83%
POLICE PENSION FUND (80)						
-Employer Contribution	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	0.00%
-Employee Contrib.	418,230	427,942	400,000	400,000	400,000	0.00%
-Invest. Income	(1,595,016)	9,051,872	1,200,000	1,200,000	1,200,000	0.00%
TOTAL NEW REVENUE	(76,786)	10,579,814	2,700,000	2,700,000	2,700,000	0.00%
Adjustment (To)						
From Fund Balance	2,939,282	(7,631,935)	596,500	474,500	796,500	33.53%
TOTAL EXPENDITURES	2,862,496	2,947,879	3,296,500	3,174,500	3,496,500	6.07%
DEBT SERVICE FUND (35)						
-Property Taxes	2,967,730	2,980,891	3,472,136	3,472,136	3,397,351	-2.15%
-Interest Earned/Misc./BAB credit	1,240,344	1,702,968	1,212,059	1,209,059	1,094,570	-9.69%
TOTAL NEW REVENUE	4,208,074	4,683,859	4,684,195	4,681,195	4,491,921	-4.10%
Adjustment (To)						
From Fund Balance	5,963	(19,310)	(800)	2,200	700	-187.50%
TOTAL EXPENDITURES	4,214,037	4,664,549	4,683,395	4,683,395	4,492,621	-4.07%
2011B DEBT SERVICE SINKING FUND (36)						
-Property Taxes	725,000	725,000	725,000	725,000	725,000	0.00%
-Interest Earned	79,058	312,618	90,000	100,500	90,000	0.00%
TOTAL NEW REVENUE	804,058	1,037,618	815,000	825,500	815,000	0.00%
Adjustment (To)						
From Fund Balance	(803,323)	(875,805)	(763,500)	(523,500)	(763,500)	0.00%
TOTAL EXPENDITURES	735	161,813	51,500	302,000	51,500	0.00%

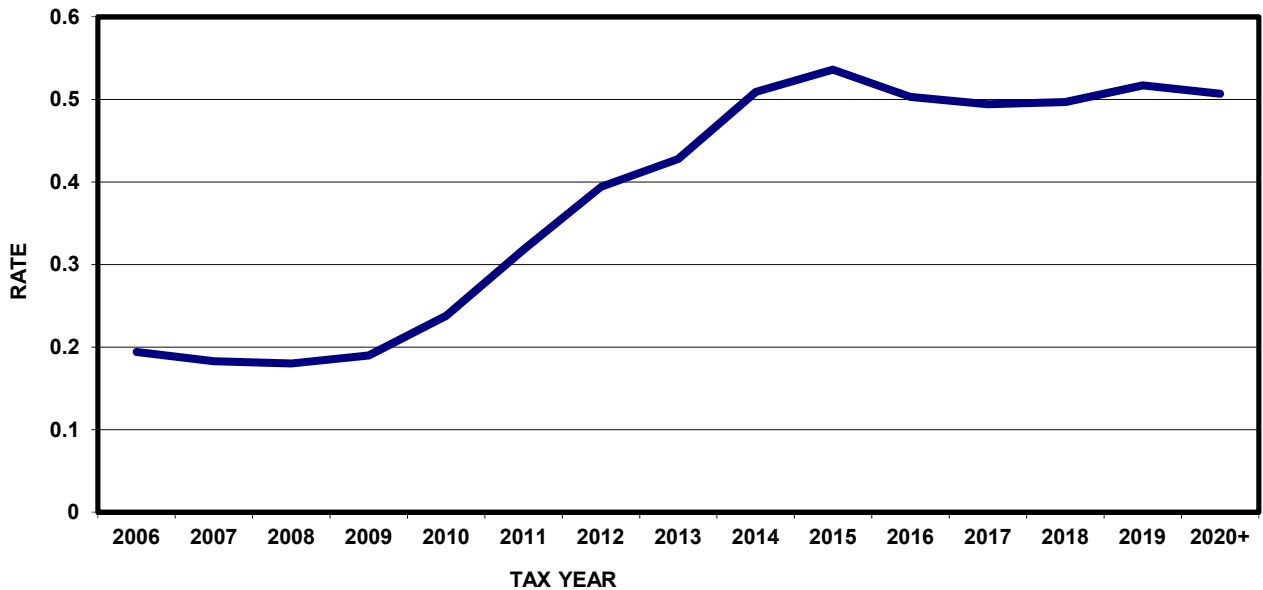
BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END 2018	YR.END 2019	BUDGET 2020	EST.YR.END 2020	BUDGET 2021	% CHG BUDG 20->21
INFRASTRUCTURE REPLACEMENT (22) including bond proceeds						
-Transfers in	1,000,000	1,000,000	2,000,000	2,000,000	500,000	-75.00%
-Home Rule Sales Tax	1,084,244	809,229	1,150,000	675,000	975,000	-15.22%
-Food & Beverage Tax	607,914	659,345	550,000	450,000	495,000	-10.00%
-Infrastructure Maintenance Fee	412,690	497,354	300,000	400,000	300,000	0.00%
-Other (Grants/Bond Proc.)	6,017,461	297,240	8,027,500	211,000	0	-100.00%
-Interest Earned	171,644	272,233	50,000	70,000	45,000	-10.00%
TOTAL NEW REVENUE	9,293,953	3,535,401	12,077,500	3,806,000	2,315,000	-80.83%
Adjustment (To)						
From Fund Balance	(4,373,191)	3,050,387	(2,760,500)	4,836,500	503,000	-118.22%
TOTAL EXPENDITURES	4,920,762	6,585,788	9,317,000	8,642,500	2,818,000	-69.75%
VEHICLE & EQUIPMENT REPLACEMENT FUND (21)						
-Interfund Transfer	797,871	739,238	665,360	665,360	546,188	-17.91%
-Interest/Misc.	74,704	233,325	80,000	50,000	50,000	-37.50%
TOTAL NEW REVENUE	872,575	972,563	745,360	715,360	596,188	-20.01%
Adjustment (To)						
From Fund Balance	(351,851)	279,367	311,072	(266,867)	954,877	206.96%
TOTAL EXPENDITURES	520,724	1,251,930	1,056,432	448,493	1,551,065	46.82%
SOLID WASTE SYSTEM (58)						
-User Fees	538,186	554,694	546,950	555,450	546,950	0.00%
-Property Taxes	0	0	0	0	0	N/A
-Interfund Transfer	955,984	955,984	984,665	984,665	984,665	0.00%
-Miscellaneous	13,551	18,947	17,000	7,500	17,000	0.00%
-Interest	8,788	16,809	5,000	6,000	4,000	-20.00%
TOTAL NEW REVENUE	1,516,509	1,546,434	1,553,615	1,553,615	1,552,615	-0.06%
Adjustment (To)						
From Fund Balance	(76,267)	(40,961)	27,483	11,833	26,443	-3.78%
TOTAL OPERATING EXPENSES	1,440,242	1,505,473	1,581,098	1,565,448	1,579,058	-0.13%

BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END 2018	YR.END 2019	BUDGET 2020	EST.YR.END 2020	BUDGET 2021	% CHG BUDG 20->21
COMM. STATION PARKING (60)						
-User Fees	294,220	292,861	293,000	118,000	293,000	0.00%
-Misc. Revenue	0	0	0	0	0	N/A
-Interest	5,347	8,774	4,000	4,000	2,000	-50.00%
TOTAL NEW REVENUE	<u>299,567</u>	<u>301,635</u>	<u>297,000</u>	<u>122,000</u>	<u>295,000</u>	-0.67%
Adjustment (To)						
From Fund Balances	48,442	(3,503)	(900)	181,406	(74,900)	8222.22%
TOTAL EXPENDITURES	<u>348,009</u>	<u>298,132</u>	<u>296,100</u>	<u>303,406</u>	<u>220,100</u>	-25.67%
TOTAL NEW REVENUES	51,750,263	66,612,139	58,317,090	45,008,906	45,920,595	-21.26%
Adjustment (To)						
From Fund Balance	<u>(4,900,783)</u>	<u>(15,048,661)</u>	<u>(971,799)</u>	<u>8,762,544</u>	<u>5,429,142</u>	-658.67%
TOTAL EXPENDITURES	<u>46,849,480</u>	<u>51,563,478</u>	<u>57,345,291</u>	<u>53,771,450</u>	<u>51,349,737</u>	-10.46%

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



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

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

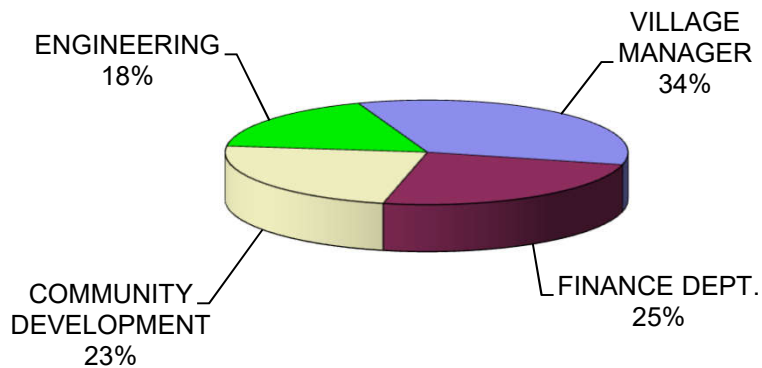
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BUDGET REQUEST - 2021

ADMIN. SUMMARY (FINANCE, VILLAGE MANAGER, COMM. DEVELOP., ENGINEERING)

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	3,701,422	4,070,382	3,945,526	4,209,146	3.41%	6.68%
TRAINING & DEVELOPMENT	26,476	50,200	19,800	50,200	0.00%	153.54%
CONTRACTUAL SERVICES	4,327,805	4,694,676	4,452,850	4,971,765	5.90%	11.65%
COMMODITIES	31,459	37,200	38,300	41,200	10.75%	7.57%
UTILITIES	49,326	48,800	44,622	48,800	0.00%	9.36%
CAPITAL OUTLAY	42,235	21,750	19,000	66,800	207.13%	251.58%
CAPITAL IMPROVEMENTS	39,397	45,600	45,600	45,600	0.00%	0.00%
TRANSFERS OUT	2,489,542	3,065,554	3,065,554	1,559,809	-49.12%	-49.12%
TOTAL	10,707,662	12,034,162	11,631,252	10,993,320	-8.65%	-5.48%

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, the Administrative Services Coordinator, a principal accounting clerk, a payroll & benefits specialist, a management analyst and a cashier-receptionist. Effective January 1, 2021 job duties of the finance clerk position were expanded and redefined as a management analyst. The employee holding the fiscal clerk position was promoted into the new position.

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 2021 are as follows:

- Review finance department processes and implement new processes as necessary. Evaluate efficiency of Food and Beverage tax collection process and investigate alternatives.
- Complete the annual Budget and Comprehensive Annual Financial Report and apply for the respective GFOA awards in each of these categories (annually).
- Review and update Purchasing Policy and Investment Policy.
- Organize and secure departmental files in storage through document destruction and laser fiche.
- Continue financial analysis related to the impact of COVID-19.

Accomplishments 2020 fiscal year (*denotes 2020 Departmental Objective):

- Refunded 2010 A bonds and maintain Aaa bond rating.*
- Investigate and establish financial reporting requirements for new Joint ETSB Fund.*
- Upgrade ERP system to new version that includes additional dashboard functionality.*
- Completed the 2020 annual budget document, applied for and received the GFOA Distinguished Budget Presentation Award for the thirty-first consecutive application. *
- Completed the 2019 comprehensive annual financial report, applied for and received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the thirty-seventh consecutive year.*

Work Statistics 2014 2015 2016 2017 2018 2019 2020

Village Bond Rating	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
Outstanding debt per capita	\$2,956	\$3,394	\$3,273	\$3,150	\$3,347	\$3,194	\$3,061
	Increase due to new debt for the Wastewater Treatment Plant and various other infrastructure projects.						
Water, Sewer and Garbage Bills Issued	28,095	28,059	28,141	27,981	28,059	27,641	27,474
Checks Processed	3,710	3,919	3,813	3,910	3,969	3,912	3,493.00
Vehicle Licenses sold	12,479	12,425	12,344	12,278	12,005	12,104	11,474
Investment Transactions	88	153	153	144	52	126	171
	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 - 2021

101111-

FINANCE DEPARTMENT

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	917,861	1,015,100	1,021,700	1,066,600	5.07%	4.39%
TRAINING & DEVELOPMENT	5,332	14,300	3,800	14,300	0.00%	276.32%
CONTRACTUAL SERVICES	2,773,746	3,491,088	3,395,338	3,410,129	-2.32%	0.44%
COMMODITIES	4,442	10,500	7,750	10,500	0.00%	35.48%
UTILITIES	22,253	18,500	18,020	18,500	0.00%	2.66%
CAPITAL OUTLAY	849	1,000	8,500	6,000	500.00%	-29.41%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	2,414,627	2,987,665	2,987,665	1,487,665	-50.21%	-50.21%
DEPARTMENT TOTAL	6,139,110	7,538,153	7,442,773	6,013,694	-20.22%	-19.20%

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

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 eighteen 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. 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.

7. 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 and inclusiveness. Awards village assistance to senior residents in accordance with established eligibility criteria.
8. Volunteer Engagement Commission - Consists of five members appointed by the Mayor with the advice and consent of the Board of Trustees for three-year overlapping terms. Reviews possible appointees to the Village boards, commissions, and councils and makes recommendations to the Mayor and Board of Trustees.
9. 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.
10. 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.
11. 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.
12. 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.
13. 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.
14. Cemetery Commission - Consists of five members appointed by the Mayor with the advice and consent of the Board of Trustees for indefinite terms. Arrange for the care and maintenance of the Deerfield Cemetery.
15. 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.

16. 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.
17. 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.
18. 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 election responsibilities, and performs other duties as stated in statute or ordinance. Appointed by the Mayor and Board of Trustees, the Village Manager serves as the Village Clerk.

VILLAGE MANAGER'S OFFICE

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

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

The Village Manager's Department will complete the following projects during the 2021 fiscal year:

1. Monitor internal operations of all departments to ensure appropriate levels of labor and resources.
2. Lead Village-wide response efforts associated with the COVID-19 pandemic to preserve health, safety and welfare of employees and community members.
3. Provide support and orientation for new elected officials following the April 2021 Consolidated Election.
4. Assess effectiveness of Village communication tools including a redesign of the D-Tales print newsletter, and continued evaluation of website and social media platforms.
5. Continue to oversee residential and commercial solid waste collection franchises including the recommendation of new solid waste hauler agreements and transiting services to over 6,000 households and 230 businesses.
6. Continue to advance awareness and monitor sustainable benefit of the Community Solar initiative for residents and small commercial customers.
7. Issue Request for Proposals for Electricity Aggregation Program 2.0 to bring 100% renewable energy to eligible households and small business customers.
8. Lead union negotiations with police (ICOPS) and public works (Local 150) to secure new collective bargaining agreements, as the current contracts expire December 31, 2021.
9. Assist in negotiating an extension of the sales tax sharing agreement with Walgreen National Corporation.
10. File Certificate of Error for 630 Central Avenue for consideration and review by the Lake County Assessor's Office to rebate previous year property tax payments.
11. Improve and expand business continuity and disaster recovery systems and plans including documentation and automated testing.
12. Prioritize security awareness training and penetration testing to ensure users maintain a defensive posture to thwart cyber security threats.
13. 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 continued support for Metra's enhanced reverse commute pilot program.
14. Pursue action items identified in the Northwest Quadrant Master Plan including evaluation of potential downtown parking lot revenue streams and pedestrian safety improvements as well as on-going communications with quadrant stakeholders.

15. Support efforts, goals and objectives of Sustainability Commission, Cable and Telecommunications Commission, Fine Arts Commission, and Farmers Market Committee.
16. Host Give Where You Live Campaigns, Winter Celebration, Harvest Fest, Downtown Lighting Ceremony and other special events in partnership with the DBR Chamber of Commerce that promote Deerfield and its businesses.
17. Further evaluate cost-benefit of robotic process automation, specifically for invoice entry, and consider interdepartmental deployment.
18. Facilitate annexation of railroad right-of-way south of Lake Cook Road Metra station.
19. Continue research and assistance to formulate an inclusionary zoning ordinance recommendation that promotes affordable housing and racial and economic diversity.
20. Support litigation efforts related to the Village's Assault Weapons Ban in consultation with Village Attorneys.
21. Monitor and respond to recreational cannabis dispensary applicants to ensure compliance with Village's special use requirements.
22. Negotiate small cell license agreements with various telecommunication companies to establish consistent rules and regulations for installation on Village-owned infrastructure.
23. Establish formal right-of-way vacation processes and associated appraisal policy.
24. Support departments and engineering consultants in the creation of a Village-wide Storm Water Master Plan, Water System Modeling Study and Waste Water Process Investigation Study to guide future infrastructure planning efforts.

Accomplishments During 2020

1. Led crisis response plan in reaction to COVID-19 pandemic including implementation of remote service delivery and work from home policies. Operational changes were implemented in all Village departments to ensure that risk was mitigated, social distancing protocols were enacted and federal, state and local public health guidelines were followed. Staff facilitated over 100 executive team meetings and 35 sister government agency meetings to ensure that responses were coordinated and resources were shared in the interest of the community, which led to the creation of a Rapid Response Network.
2. Adapted Village events and promotions to support the business community, especially retailers and restaurants that were significantly impacted by state-wide COVID-19 mitigation measures. This included creating new community events that could be held in small gatherings and socially distanced, such as a revamped Farmers Market, Downtown Lighting Event and The Longest Night. In partnership with the DBR Chamber of Commerce, the community-wide text program was launched to promote businesses and various other raffles, give-a-ways and activities, such as Bingo, were launched to encourage shopping local.
3. Residential and Commercial Solid Waste proposals were drafted and issued. Five competitive bids were received for the residential program and six bids were received for the commercial program. Bids were issued concurrently to allow for greater economies of scale in anticipation of more competitive pricing. Bids will be awarded next year and the contract will commence on April 1, 2021.
4. Staff solicited competitive bids for new janitorial services. A new contract was awarded for all four village facilities and the downtown Deerfield train station.
5. Launched a Community Solar program for residents and small business customers in an effort to advance community-wide green initiatives.
6. Oversaw installation of an electronic access control system at the downtown train station allowing for security enhancements and administrative flexibility.

7. Administered local election filings for the April 2021 consolidated election for elected offices of the Village and Library.
8. Promoted community-wide participation in the 2020 Decennial Census and staff created and chaired the Complete Count Committee.
9. Provided electronic packets for all weekly distributions to the Mayor and Board of Trustees; posted full agenda packets on the Village's website.
10. Served on the Board of Directors of the Solid Waste Agency of Lake County, Community the Anti-Drug, Northeastern Illinois Public Safety Training Academy, Lake County Transportation Alliance, and Lake County Convention and Visitors Bureau.
11. Continued promotion of various social media platforms including Facebook, Twitter, Instagram and Nextdoor to enhance Village communication methods.
12. Provided guidance and consultation on several key redevelopment projects including a proposed TIF District at Deerbrook Mall and redevelopment at 833 Deerfield Road (Deerfield Square).
13. Supported Village Attorney's defense of the current Assault Weapon Ban litigation and its attainment of pro bono legal defense services from the Brady Center to Prevent Gun Violence and Law Offices of Perkins Coie.
14. Continued rotating public art program including the display of two downtown murals in partnership with Deerfield High School.
15. Pursued efforts related to the Northwest Quadrant Master Plan including various stakeholder meetings.
16. Completed a P-Tax 300 property tax exemption for 645 Osterman Avenue with Lake County Assessor.
17. Worked with various councils of government to petition the state to continue disbursing local government revenues and successfully advocated for state-wide capital infrastructure bill.
18. Participated in scope of work meetings with engineering firms to assist with creation of Storm Water Master Plan, Water System Modeling Study and Waste Water Process Investigation Study.
19. Completed a Village-wide ERP (MUNIS) upgrade.

<u>Work Statistics</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Ordinances Passed	38	37	50	46	31
Resolutions Passed	21	15	25	27	30
Village Board Meetings	24	24	24	24	24
D-Tales Published	6	6	6	6	6
FOIA Requests (Admin)	57	61	68	52	53
Liquor Licenses Issued	36	34	30	30	28
Distributions to Mayor and Board	52	52	52	52	52
Cable and Telecommunications Commission Meetings	0	3	2	1	0
Community Development Group Meetings*	23	23	23	23	156
Family Days Commission Meetings**	6	-	-	-	-
Fine Arts Commission Meetings	5	7	4	6	2
Sustainability Commission Meetings	10	9	9	9	2
Community Relations Commission	4	4	0	0	1
Volunteer Engagement Commission***	4	4	2	5	-
New Senior/Disabled Taxi Users	85	81	82	52	5
Press Releases	36	9	17	8	4

E-blasts	59	24	65	63	67
Raffle License	6	2	2	4	2
Solicitation Permits	27	24	19	51	0
Commercial Filming Permits	8	5	4	7	1
Strategic Communications Group Mtgs			42	25	-
Social Media Reports			52	52	51
Emergency Test Calls/Texts/Emails		1	1	1	0
Educational Video Productions			1	2	3
*CDG and/or Executive Staff Meetings (COVID-19). **Family Days moved to PW in 2017 ***VEC moved to Finance in 2020					

**BUDGET REQUEST - 2021
VILLAGE MANAGER/ADMINISTRATION**

101210-

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	1,232,975	1,383,082	1,269,926	1,308,980	-5.36%	3.08%
TRAINING & DEVELOPMENT	14,213	19,800	9,500	19,800	0.00%	108.42%
CONTRACTUAL SERVICES	1,180,166	801,642	683,321	807,945	0.79%	18.24%
COMMODITIES	5,135	6,300	5,650	6,300	0.00%	11.50%
UTILITIES	11,230	12,300	10,352	12,300	0.00%	18.82%
CAPITAL OUTLAY	23,991	9,200	8,500	26,700	190.22%	214.12%
CAPITAL IMPROVEMENTS	39,397	45,600	45,600	45,600	0.00%	0.00%
TRANSFERS OUT	46,417	46,417	46,417	46,417	0.00%	0.00%
DEPARTMENT TOTAL	2,553,524	2,324,341	2,079,266	2,274,042	-2.16%	9.37%

COMMUNITY DEVELOPMENT DEPARTMENT

Description of Responsibilities:

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

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

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

The Department staff consists of the Director of Community Development, Building and Code Enforcement Supervisor, Principal Planner, Assistant Code Enforcement Supervisor, Building Inspector, Planner, Planning and Design Specialist, Permit Technician, and an Administrative Assistant II.

The Department's objectives for the 2021 fiscal year:

1. 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, and task forces for which the Department is responsible.
2. Maintain the Comprehensive Plan, Zoning Ordinance, Development Code, and the Subdivision Code along with building plans, subdivision plats, and approved development plans.
3. Discuss which sections of the revised Appearance Code require text amendments to the Zoning Ordinance for landscaping, lighting, and signage.
4. Recommend an Inclusionary Zoning Ordinance to the Village Board for consideration of implementing affordable housing policies that advance racial and economic diversity in the Village.
5. Continue to work with the various property owners interested in redevelopment, notably, Deerbrook Mall, including the REVA rental development, and Zion Woods affordable housing development.
6. Implement electronic building submission platform to allow for online permit applications that increase customer service and operational efficiency.
7. Evaluate Electrical Commission's purpose and duties to determine effectiveness and necessity in response to department advancements and current disposition.
8. Codify Zoning Ordinance into online format for easy web-access increasing transparency and understand of Village land use and construction standards.
9. Continue to work with Cadwell's Corners in filling up the vacant space and the south end of their shopping center.
10. Assess need for Red Flag Resolution related to the study of short-term rental regulations and associated policies.
11. Work to implement the Northwest Quadrant Master Plan.

12. Obtain 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.
13. Continue to use the promotional brochure for the Village as a marketing tool to attract business to Deerfield.
14. Continue the process of entering data into the land records data layer in the Village's Geographic Information System (GIS).
15. 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.
16. Continue to explore methods of digitally scanning, retrieving and storing all documents required to be maintained by the Department. Converting existing paper documents to a digital electronic format allows easy access by all. 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 past Plan Commission paper minutes to electronic files.
17. Work with the Village Manager's Office to determine what additional department documents will be scanned into Laserfiche for easy retrieval.
18. Continue to be advisory for the plans for the repair and maintenance of the Village Center streetscape.
19. Continue to enforce the window sign regulations in the C-1 and C-2 Commercial Districts and continue to work with businesses to gain compliance.
20. Continue to promote sustainability and green components in land use and building projects, which require staying up-to-date on the latest green techniques and information.
21. Continue to stay up-to-date on current planning issues and trends and current building codes and topics. This includes attending seminars, conferences, webinars, and reading appropriate literature, background materials and documents. When appropriate, seek advice of planning consultants as needed for various planning issues facing the Village.
22. Continue to keep the Village's website current and up-to-date for items dealing with the Planning Division and Building Division, including information about upcoming public hearings, forms and applications.

Accomplishments for 2020:

1. The Department adjusted to the challenges presented by the COVID-19 and implemented new service delivery approaches to keep Department operations moving forward.
2. Administered the expanded temporary restaurant outdoor seating regulations including approval of seven food and beverage establishment applications in response to Restore Illinois COVID-19 mitigation measures.
3. Performed 2,388 building inspections along with various plan reviews that correlate with construction projects throughout the Village.
4. Issued 22 residential pool permits (majority above ground) and 217 fence permits
5. 2020 permit fees, year-to-date, total \$2,288,702 which exceeds the budgeted revenue amount of \$925,000. The \$21.5 million investment in the newly transferred Horizon Pharmaceuticals campus is a significant contributor to this year's permit fees.

6. The estimated construction cost of all construction permits issued totals \$63.7 million. Moreover, of the 1,293 construction permits issued 90% of the permits are for residential improvements.
7. The Building Division completed the Insurance Service Officer's (ISO) 5-year audit report. The resulting Building Code Effectiveness Grading Classification is a four for residential, commercial and industrial property types in the Village. The ISO insurance rating program will provide rating credits to individual property insurance policies in recognition of community efforts to mitigate property damage due to natural disasters. This rating also has bearing on the Village's Community Rating System (CRS) Classification, which impacts local flood insurance rates. This audit is a substantial work effort that requires many hours of preparation and gathering of documents to be made available to the ISO representative at the time of interview/audit.
8. Following a recommendation from the Village Board, staff is actively working with the Plan Commission to draft an inclusionary zoning ordinance that will stipulate affordable housing requirements in developments of a certain size. The Plan Commission has held two workshop meetings on this topic and will discuss the matter again in January. It is anticipated that the Plan Commission will hold a Public Hearing on this matter early next year and subsequently forward their recommendation to the Village Board for final consideration.
9. Staff actively worked with the Village's consultant Kane McKenna to complete an eligibility study and financial analysis for a possible Tax Increment Financing District on the vacant 10-acre site in the rear of Deerbrook Mall, which is proposed for redevelopment with a luxury rental apartment community by REVA. Late in the rear the asset owners requested to idle the TIF proposal and it is uncertain if the project will move forward.
10. Other notable land use matters evaluated by the Planning Division staff included the final development plan for Zion Woods, a 25-unit affordable housing development approved for 10 Deerfield Road, and a 40-unit luxury apartment development proposed for 833 Deerfield Road in Deerfield Square.
11. Staff managed scheduling of two downtown banner poles including the addition of two new designs, one of which utilized art from a Deerfield High School student and the second design promoted mask usage during COVID-19. Staff also worked with Mayor Rosenthal to select 160 new decorative bows for display in the Village Center during the winter holiday season. The gold bows replaced the burgundy bows, which had worn out over the years.
12. Following the collection and analysis of 1,540 downtown resident surveys in 2019, the VCC presented their findings and recommendations to the Village Board on November 2, 2020. The Commission consolidated the responses into six reoccurring topics areas:
 - Pedestrian Safety at Deerfield and Waukegan Road Intersection
 - Improving Safety in Parking Lots
 - Greater Support to Shop Local
 - Desire for a Greater Sense of Community
 - Make Downtown Deerfield a Destination
 - Encourage Family and Youth Friendly Spaces

The feedback from this survey can be used as a tool to assist in addressing the community's concerns about the Village Center and the downtown businesses.
13. Due to a steady decrease in participation in the Village Center Flower Planter program over the years, the VCC revamped the program to increase participation in 2020 by offering 10 sets of planters and the four seasonal plantings for free to the first 10 businesses that signed up.
14. Worked with the brokers and real estate teams for Takeda and Horizon Pharmaceuticals explaining zoning entitlements leading up to the property transfer in Q1 2020, which subsequently received a \$21.5 million campus investment from Horizon.

15. Planning staff continued 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.
16. Staff continued 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.
17. Staff 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.
18. One new Plan Commission member was appointed by the Mayor with the advice and consent of the Board of Trustees.
19. The Planning Division continues to handle many inquiries regarding potential new businesses in the office districts, commercial districts, and residential districts, and the Planning Division responds to requests for zoning verification letters. Planning Division staff continues to administer the Zoning Certificate of Compliance applications for new businesses that are Permitted Uses.
20. The Department assists the Village Manager's office with economic development efforts and initiatives (e.g. potential incentives to a property owner or business).
21. The Village Planning Division participated in the decennial census. The Village needs an accurate population count as there is a lot of funding based on the final Census numbers. Census population counts directly affect how federal and state funding is allocated to communities. The final Census population counts determine funding from the State of Illinois income tax, and the federal government's motor fuel tax. Staff undertook significant efforts to promote the 2020 Census in many different ways (i.e. D-Tales; Village website; e-blasts; Village cable channel, social media) and notably formed a Complete Count Committee with various stakeholders and sister government agencies.
22. The Planning Division records documents related to land use and plats of subdivision at the County Recorder's office.
23. The Building Division handles inquiries about residential bulk regulations from homeowners, real estate agents, developers and others.
24. Continue to implement the vacant buildings ordinance to allow for better enforcement and continued to work on removal of deteriorated vacant residential structures in the Village.
25. Staff continued 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 have been digitized for easy reference by Department staff, and also put into Laserfiche increasing document accessibility and staff efficiency. The next major items for transfer digitization under consideration are Plan Commission minutes and the building files.
26. The ARC reviewed the following petitions:
 - Restore Hyper Wellness + Cryotherapy, 720 Waukegan Road: wall sign
 - A Plus Massages, 400 Lake Cook Road: wall sign
 - Jewett Park, 836 Jewett Park Drive: preschool playground shade structures
 - Cadwell's Corners, Lake Cook & Waukegan Roads: new exterior lighting

- Sandwich Board sign regulations and possible amendments
- Walgreens Pharmacy, 95 S. Waukegan Road: exterior changes and signage
- Carson's Ribs, 200 Waukegan Road: building and site improvements
- Asian Foot Spa, 405 Lake Cook Road: wall sign
- Shoppes of Deerfield, 190 Waukegan Road: monument sign panels
- Jersey Mike's Subs, 190 Waukegan Road: exterior improvements, wall sign and monument sign panels
- Downtown Village Planters, C-1 District: new planters
- Deerfield Animal Care Center, 150 Waukegan Road: revised monument and wall signs
- River Trails Animal Hospital, 711 Waukegan Road: new wall signs, Opaque Windows
- T-Mobile, 775 Waukegan Road: new wall signs
- Mario Tricoci Salon & Spa, 720 Waukegan Road: new wall sign
- Deerfield Square Residential, 833 Deerfield Road: new construction
- NorthShore Center for Oral and Facial Surgery, 700 Osterman Avenue: wall signs, ground sign and generator
- Tropical Smoothie Cafe, 190 Waukegan Road: wall sign and monument sign panels
- ComEd Substation, 525 Lake Cook Road: new antenna support structure
- Rosebud, 711 Deerfield Road: signage and building improvements
- One Medical, 730 Waukegan Road: wall sign
- TeleScript Pharmacy, 687 Waukegan Road: new sign
- BP, 1 Waukegan Road: fuel price sign

The Plan Commissioner considered the following land use petitions:

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Meeting Date	Petitioner	Special Use	Amend Planned Unit Development	Amend Special Use	Text Amendment	Resubdivision	Finding of Substantial Conformance	Public Hearing	Workshop Meeting
1/9/2020	Brunch Café Cadwell Corners	1	1					1	1
1/9/2020	Asian Foot Spa 405 Lake Cook Road, A3 DF Park Plaza	1						1	
1/9/2020	A Plus Massage 400 Lake Cook Rd	1						1	
1/23/2020 2/27/2020	Walgreens Drive-Thru 95 S. Waukegan Rd	1						1	
2/13/2020 3/12/2020	Caruso Middle School - 1801 Montgomery Dr.			1				1	
2/13/2020	2020 Zoning Map								1
2/27/2020 6/25/2020 7/23/2020	Carsons 200 Waukegan Rd.			1				1	2
6/25/2020 7/23/2020	NSCOF 700 Osterman Av	1						1	
6/25/2020 7/23/2020	River Trails Animal Hospital - 711 Waukegan Rd	1			1			1	
6/25/2020 7/23/2020	Aesthetician & Massage Services 151 Pflingsten Rd	1			1			1	
8/13/2020	AMLI Dog Run1525 Lake Cook Road						1		1
8/13/2020 9/24/2020	DF Square Apartments 833 Deerfield Rd	1	1		2			1	1
9/10/2020 10/8/2020	Inclusionary Zoning Ordinance								2
9/10/2020 10/8/2020	114 Pine Street	1			1			1	1
9/24/2020 10/22/2020	Horizon Sign Plan		1					1	1
10/8/2020	10 Deerfield Rd - Final Development Plan						1		1
10/22/2020 12/10/2020	Deerfield High Schol - Digital Scoreboard			1	1			1	1
11/12/2020	One Medical Office SU 730 Waukegan Rd	1						1	
11/12/2020	75 & 95 S. Waukegan Rd	1	1			1			
12/10/2020	155 Pflingsten Rd		1					1	
Totals		9	4	3	54 6	1	2	13	11

Work Statistics

2015 2016 2017 2018 2019 2020

Permits:

Residences	24 (1 multi-family)	23	14	17	10	10
Additions and Alterations	178	170	184	196	213	152
Garages	16	19	14	16	16	5
Garage Sale and Temporary Use Permits	237	192	158	173	124	26
Miscellaneous	987	999	894	878	889	1099
Total Permits	1,442	1403	1264	1280	1262	1292
Board of Zoning Appeals Public Hearings	6	1	2	6	4	4
VCC Meetings	5	5	5	4	5	3
Appearance Review Commission Meetings	18*	18*	13	12	13	10
Plan Commission:						
Public Hearings	12	16	19	22	18	13
Continued Public Hearings	2	1	3	3	1	0
Substantial Conformance Petitions	3	3	4	3	1	2
Prefiling Conferences	11	11	19	18	13	10
Miscellaneous Requests & Items	1	2	1	0	3	2
Comprehensive Plan Meetings	0	1	0	0	0	0

*Additional meetings were added to help progress on the Appearance Code update.

**BUDGET REQUEST - 2021
COMMUNITY DEVELOPMENT DEPT.**

101330

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	1,075,416	1,206,300	1,182,400	1,337,900	10.91%	13.15%
TRAINING & DEVELOPMENT	3,540	10,000	5,350	10,000	0.00%	86.92%
CONTRACTUAL SERVICES	96,216	149,837	103,982	154,651	3.21%	48.73%
COMMODITIES	11,215	9,900	14,400	13,900	40.40%	-3.47%
UTILITIES	9,404	10,900	10,250	10,900	0.00%	6.34%
CAPITAL OUTLAY	17,345	4,500	1,250	8,500	88.89%	580.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	6,250	6,250	6,250	9,375	50.00%	50.00%
DEPARTMENT TOTAL	1,219,386	1,397,687	1,323,882	1,545,226	10.56%	16.72%

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 Village Engineer, one Project Manager, one Assistant to the Director of Public Works and Engineering, and a shared Administrative Assistant. The Department continues to maintain a conservative fiscal approach to departmental expenditures without compromising necessary departmental operations.

The primary accountabilities of the Engineering Department are:

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

Accomplishments in 2020:

Street Rehabilitation Project - The scope of the Street Rehabilitation Project is to reconstruct or rehabilitate portions of the existing Village owned roadway, network and utilities. In 2020, the Department facilitated the reconstruction/rehabilitation of portions, or all, of the following roads: Dartmouth Lane, Deerfield Road, Hillside Avenue, Kenton Road, Knollwood Road, Linden Avenue, Margate Terrace, Pflingsten Road, and Westgate Road.

Woodvale Avenue Reconstruction Project – Beginning in 2017, the Village has worked with Christopher B Burke Engineering (CBBEL) to facilitate the reconstruction of Woodvale Avenue which required the investigation of flood mitigation options. Plans were completed by late 2019 and included the full reconstruction of the roadway, replacement of the existing storm sewer, installation of various flood mitigation components, and new sidewalks. Construction began in early 2020 and was completed by July, roughly two months ahead of schedule.

Deerfield Road Resurfacing Project – The design work for resurfacing of Deerfield Road between Wilmot Road and the underpass was completed in early 2020. This project consisted of underground utility repairs, installation of ADA compliant intersection ramps, asphalt resurfacing, and new pavement markings. Construction was able to commence by early summer and the project was completed by mid August.

Greenwood Ave East Design Project – The Village began design work in early 2020 for the eventual reconstruction of Greenwood Avenue, east of Waukegan Road. This small section of roadway is planned to be fully reconstructed in 2021 and includes the installation of new water main and storm sewer. The storm sewer is planned to be upgraded to improve overall drainage in the area, which has been problematic at times for the residents.

Arbor Vitae Rd. and Appletree Ln. Infrastructure Project – Design work began in early 2019 for this project that is slated to replace the water main on Arbor Vitae Rd. and Appletree Ln., and in doing so, eliminate two dead ends on the water distribution system. The reconstruction of Arbor Vitae Rd. is also included in this project while rehabilitation to the roadway is anticipated for Appletree Ln. Originally selected for a 2020 construction season, this project has been anticipated to be completed in 2022.

Hazel Avenue Reconstruction Design Project – The Village has planned for the eventual reconstruction and upgrade to underground utilities on Hazel Avenue from Waukegan Road to Wilmot Road. Hazel Avenue is designated as a Key Route (formerly FAU Route) which allows for the Village to apply for federal participation to help fund this project. As such, the Village began with federal engineering Phase I process in early 2020 and anticipates completing this and beginning Phase II design in early 2021. The Village will be submitting for federal participation as part of the next Lake County call for projects in spring of 2022. A construction schedule will be considered once funding has been decided.

Park Avenue Reconstruction Design Project – The Village has planned for the eventual reconstruction and upgrade to underground utilities on Park Avenue from Deerfield Road to Hazel Road. Park Avenue is designated as a Key Route (formerly FAU Route) which allows for the Village to apply for federal participation to help fund this project. As such, the Village began with federal engineering Phase I process in early 2020 and anticipates completing this and beginning Phase II design in early 2021. The Village will be submitting for federal participation as part of the next Lake County call for projects in spring of 2022. A construction schedule will be considered once funding has been decided.

Water System Model Update – The Village executed a contract in early 2020 with Baxter & Woodman, who completed our 2014 Water system model, to provide an update to the previous model. This project also includes the forecasting of recommended projects, a Water/Sewer rate study, and exploring the emergency water connection with Northbrook. Work has progressed throughout 2020 and it is anticipated that a final report will be completed in early 2021.

Storm Water Master Plan – In this year, the Village executed a contract with an engineering company to perform a Village wide storm water master plan. This plan is intended to provide the Village with an overall evaluation of the Village's storm system, recommendations for future projects and possible resolutions to current issues will be keys portion of the master plan. Throughout 2020, the consultants have been collecting system information and flow rates, evaluating resident feedback, and finalizing their overall model. The final project report, including project recommendations, is anticipated in early 2021.

Sanitary Sewer Lining Program- As part of the ongoing work to reduce Inflow and Infiltration, staff awarded the 2020 lining contract to Visu Sewer. As part of the project, over 8,500 linear feet of sanitary sewers were lined.

2020 Sidewalk Program – In an ongoing effort to improve the Village sidewalk system, the Village utilizes capital funds to remove and replace sidewalks as needed to alleviate trip hazards, to bring pedestrian cross walks in compliance with ADA requirements, and to improve the overall sidewalk. During the 2020 project, the Village was able to improve school area sidewalk on Appletree Lane as well as various trip hazard locations throughout the Village.

Installation of Rapid Flashing Beacon at Wilmot Rd and Montgomery Rd - In 2019, the Village was asked to investigate the possibility of installing a Rectangular Rapid Flashing Beacon (RRFB) similar to

those installed on Deerfield Rd at Pine St and Jonquil Terrace. The installation, along with sidewalk and pavement marking revisions, was completed in the summer of 2020.

North Branch Watershed Work Group - In January of 2018 staff officially established the North Branch Chicago River Watershed Workgroup with the 25 municipalities, 10 townships and 4 drainage districts that are located within the watershed. The formation of this consortium has been strongly encouraged by the Illinois EPA to assist in bringing together a diverse coalition of stakeholders to work to improve water quality in the North Branch watershed and for the development of a NARP(nutrient assessment reduction plan). WRF staff continue to act as the lead agency for this effort. A NARP workplan will be completed by 2021 and a complete NARP by 2024.

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

Water System Redundancy Project (Northbrook Connection) – The Edens Spur reconstruction project began in 2018 when the Village facilitated the design of an emergency water connection with the Village of Northbrook. The connection was constructed in 2020 as part of the Pfingsten Rd. Bridge Reconstruction Project.

Provide site reviews to residents with flooding concerns – Each year, the Division is called upon for help by residents experiencing drainage issues on or near their property. These issues range from standing water concerns to flooded basements. Once notified of an issue, the Division will typically meet with the resident(s), assess their property as well as the surrounding properties, and provide the resident(s) with recommendations to their concerns. On occasion, these assessments have required multiple site visits and surveys of the problem location. In 2020, the Division conducted site review visits to 50 properties which is less than normal due to the emergence of COVID-19 in the spring.

Address Village responsible flooding problems – When site assessments reveal that the Village assets, or lack thereof, contribute to flooding issues within the Village, the Division contracts with local consultants to investigate a solution to this issue. Once a proposed improvement has been selected and designed, the Village will then work with a contractor to install the improvement. This year, the Village constructed improvements to six flood prone areas within the Village. The improvement locations were on Deerpath Rd., Hermitage Dr., Carriage Way Rd., Brierhill Rd., Central Ave., and Carlisle Ave. The Village also studied locations such as Bent Creek Ridge, Woodland Park, and Oakmont Dr.

Illuminated Street Name Signs for Horizon Therapeutics: In 2020 staff facilitated the installation of illuminated street name signs in an effort to welcome the Horizon Therapeutics to the former Takeda Site. To complete this work a formal engineering plan was developed for the Lake Cook and Saunders entrances, and permits were obtained by Lake and Cook Counties to perform the installation. The work was complete in June.

Other items completed are as follows:

- Managed the Cross Connection Control/Backflow Prevention (RPZ) Program with our contractor BSI.
- The Engineering Department reviewed and approved more than 350 permit applications for removal of trees (including the DED or Ash trees). In addition to these permit applications, the Village has reviewed approximately 180 applications for the removal of trees related to construction permit

applications.

- The Public Works and Engineering Department has processed 2,593 invoices for contractual work.
- The Engineering Department performed over 280 plan reviews for residential lot improvements including approximately 16 plan submittals for residential home additions and/or new single family homes.
- Compiled / updated FEMA community rating system requirements for FEMA audit.
- Prepared NPDES yearly report, including outfall inspections, for all 96 outfalls within the Village.
- Updated the Engineering Department portion of the new website, including weekly construction updates.
- Staffed the Family Days Commission with PWE personnel.
- Staffed the Cemetery Commission with PWE personnel.
- Interviewed and selected consultants based on their qualifications for various infrastructure replacement projects.
- Facilitated the replacement of approximately 6,500 linear feet of pavement markings.
- Prepared and published the Consumer Confidence Report on water quality.
- Monitored the conditions and groundwater at Reservoir 29A and cooperated with the offices of the Metropolitan Water Reclamation District.
- Reviewed and approved private utility permits to increase reliability and upgrade existing services.
- Facilitated a road survey of all Village roads to provide scientific records and condition analysis.

Major projects planned for 2021 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. Work for 2021 will include Ambleside Dr., Dimmeydale Dr., Elder Ln., and Windcrest Dr.

2021 Sidewalk Program - Due to the vast amount of deteriorating sidewalk Village wide, this project will utilize capital funds to remove, replace, and/or rehabilitate sidewalks as needed, to alleviate trip hazards, to bring pedestrian cross walks in compliance with ADA requirements, and to improve the overall accessibility.

Emergency Water Connection- The construction of the water connection to Northbrook across the Edens Spur was constructed in 2020. Discussions in 2021 will continue between the Villages of Northbrook and Deerfield regarding the opportunity to construct the first emergency water connection between the two Municipalities.

Sewer Lining Program – In 2021, roughly 8,000 linear feet of sanitary sewer will be lined. The lining work will primarily be focused in the northwest quadrants.

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

Water Meter Head Replacement Program – The 2021 meter head replacement contract was awarded to United Meters Inc. (UMI). This summer all residential meter heads in the northwest quadrant will be retrofitted with updated fixed network (SE) heads.

Lighting System Upgrades - Much like many other Village assets, the Village lighting system in various

subdivisions is starting to fail which requires frequent PW attention. This project would replace problematic locations and allow for system upgrades to reduce the amount of lighting outages in the Village. The scope of work will include new electric line installation, new efficient LED light fixture upgrades, and new light pole installations. This work is planned to take place in 2021.

Phosphorus Removal Upgrade - The new NPDES permit for the WRF was enacted in June of 2020. It included a 1 mg/L effluent phosphorus limit (regulation). The current infrastructure at the WRF is not designed to meet this requirement. This budgeted project would consist of design in 2022 and construction or modification of the Water Reclamation Facility starting in 2022 and 2023.

CMOM/Feasibility/Optimization/Excess Flows - The Capacity, Management, Operations and Maintenance (CMOM) plan, Feasibility Study, Optimization Plan and Excess Flow Reports are all special conditions that are included in the new NPDES permit. This work was initiated in 2020 and is scheduled to be completed by the end of 2021 by Strand Associates.

Nutrient Assessment and Reduction Plan - The Nutrient Assessment and Reduction Plan (NARP) is a requirement of the new NPDES permit due to the current impaired classification of the WRF's receiving waters. The NARP includes identification of phosphorus sources in the watershed and how these can be reduced. This work will be completed through the North Branch Watershed Workgroup in 2021-2024.

Work Statistics	2014	2015	2016	2017	2018	2019	2020
Number of Purchase Payments Processed	2,745	2,805	2,841	2,652	1,741	2,547	2,593
Letters of Credit Received/Renewed	0	3	3	2	2	1	2
Number of Plans Reviewed	121	136	148	125	185	240	280
Number of Ad Hoc Tree Removal Permits Issued	475	497	356	293	292	273	350

BUDGET REQUEST - 2021

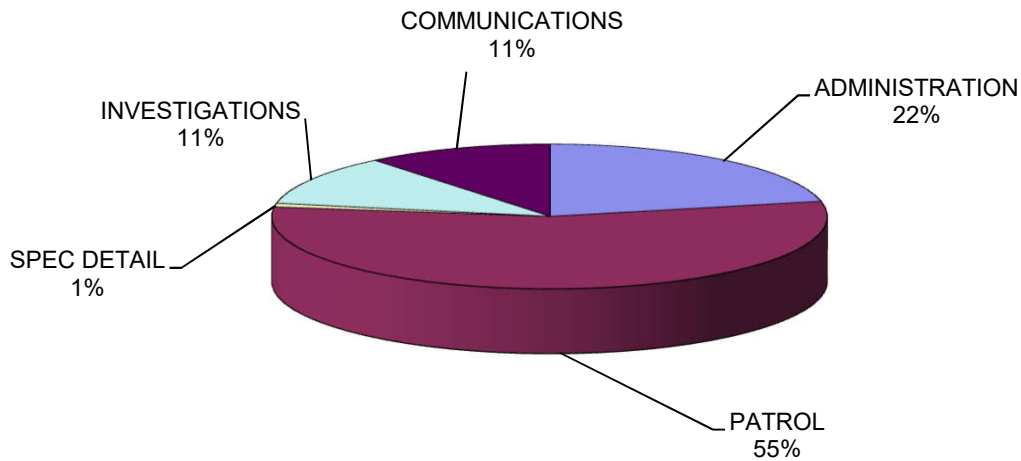
102110- ENGINEERING DIVISION (PUBLIC WORKS)

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	475,170	465,900	471,500	495,666	6.39%	5.13%
TRAINING & DEVELOPMENT	3,391	6,100	1,150	6,100	0.00%	430.43%
CONTRACTUAL SERVICES	277,677	252,109	270,209	599,040	137.61%	121.70%
COMMODITIES	10,667	10,500	10,500	10,500	0.00%	0.00%
UTILITIES	6,439	7,100	6,000	7,100	0.00%	18.33%
CAPITAL OUTLAY	50	7,050	750	25,600	263.12%	3313.33%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	22,248	25,222	25,222	16,352	-35.17%	-35.17%
DEPARTMENT TOTAL	795,642	773,981	785,331	1,160,358	49.92%	47.75%

**BUDGET REQUEST - 2021
POLICE - SUMMARY**

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	8,260,287	9,239,180	8,388,131	9,495,144	2.77%	13.20%
TRAINING & DEVELOPMENT	50,733	98,100	36,289	122,964	25.35%	238.85%
CONTRACTUAL SERVICES	1,045,676	871,946	679,186	903,259	3.59%	32.99%
COMMODITIES	97,944	118,946	85,218	130,615	9.81%	53.27%
UTILITIES	23,096	32,825	24,900	31,325	-4.57%	25.80%
CAPITAL OUTLAY	24,745	70,286	63,082	190,178	170.58%	201.48%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	155,224	165,325	165,325	165,128	-0.12%	-0.12%
DEPARTMENT TOTAL	9,657,705	10,596,608	9,442,131	11,038,613	4.17%	16.91%

POLICE DEPT. BUDGET BY DIVISION



POLICE DEPARTMENT FISCAL YEAR 2021

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 2021 fiscal year:

The Department will be seeking its sixth Certificate of Accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA). In April, the Commission will complete a virtual on-site assessment to review the practices and policies of the Department. Through the assessment the Department ensures 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 Department will seek certification from the Department of Justice (DOJ) in regards to Presidential Executive Order 13929 concerning Safe Policing for Safe Communities. The Executive Order's goal is to ensure that law enforcement agencies continue to provide transparent, safe, and accountable delivery of services to their communities. This delivery will enhance community confidence in law enforcement and facilitate the identification and correction of internal issues before they result in injury to the public or to law enforcement officers. Certification of adherence to the principles outlined in the Executive Order are a prerequisite to a law enforcement agency's eligibility for DOJ discretionary grant funding.

The Department will subscribe to Affirm the Ten Shared Principles, which were adopted, by the Illinois Association of Chiefs of Police and the Illinois NAACP State Conference on March 22, 2018. Although these principles were adopted in 2018 the Deerfield Police Department prides itself on having practiced these same principles on a daily before the adoption. The Department will add its name to the list of 249 Illinois Departments who have affirmed these Shared Principles.

The Department will look to complete and implement an Officer Wellness Program. This program takes into account Officers physical and mental health. Officers will continue to receive proper training and equipment while stressing self / buddy aid during times of need. The program will form a comprehensive approach in maintaining healthy officers. The combining of our current programs (EAP, Early Warning, and Social Services) into one location, which will include a yearly visit with a clinical psychologist, guarantees the wellness of our Officers.

2020 Accomplishments

The Department conducted its biennial Citizen Satisfaction survey in 2020. The survey was conducted on-line through the Village of Deerfield website and advertised through various communication channels including, D-Tales, e-blast, utility bills, and social media. The survey provides the department with useful comments on what the community is looking for from its Police Department. We will evaluate the results and continue to work with the community to provide the best police services.

The Department completed a change of police radio equipment that has been in service for over 50 years. A transition was made to the “Star-Com” system, which is a nationwide radio system. The system promotes interoperable abilities that allows Deerfield Police Officers to speak with officers in other jurisdiction when responding on mutual aid situations. Transition was funded primarily with E-911 surcharge monies.

The Department successfully transitioned to an on-line scheduling software system. The system allows for access when connected to the worldwide web. The system will allow for easier scheduling and accountability of staff. This software is integrated into the payroll system, reducing staff time with respect to manually entering data. Other software purchased in 2020 included an on-line early intervention system that will promote transparency throughout the agency. It includes the ability for instant feedback on positive performance between supervisor and officer along with officer-to-officer recognitions. The ability to track both positive and negative entries permits transparency and planning to guide staff. When working in its full capacity the program will eliminate or reduce the amount of paper files.

In October sworn personnel transitioned to a navy blue uniform from the green and tan uniform that was adopted in the 1950’s. While the previous uniforms set us apart from other agencies, the colors limited our apparel options and were becoming increasingly hard to find in stock. After much consideration, and with financial planning, the decision was made to switch to a more accessible uniform color. Officers agreed to purchase uniforms with their budgeted uniform allowance across three budget years.

STATISTICAL SUMMARY

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Calls for Service	13,623	21,064	21,196	19,586	12,084
Accidents; Personal Injury	71	73	56	84	40
Property	488	453	493	502	227
Traffic Tickets	3,463	2,856	3,725	3,175	1,201
Parking Citations	1,598	2,452	2,161	1,728	481
Crime Index*	129	135	141	135	168
Criminal Arrests	426	346	451	378	164
Domestic Trouble	85	94	107	133	111
Vandalism	40	44	58	54	25
Traffic Enforcement Index (Tickets per Injury Accident)	48.8	39.1	66.5	37.8	30.0

*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 - 2021
POLICE - ADMINISTRATION

106010-

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	971,656	1,131,859	1,046,606	1,162,057	2.67%	11.03%
TRAINING & DEVELOPMENT	4,325	12,490	690	21,590	72.86%	3028.99%
CONTRACTUAL SERVICES	623,918	804,086	624,309	836,499	4.03%	33.99%
COMMODITIES	21,573	24,860	15,800	27,360	10.06%	73.16%
UTILITIES	15,318	23,325	15,400	23,325	0.00%	51.46%
CAPITAL OUTLAY	7,113	14,500	17,928	154,500	965.52%	761.78%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	155,224	165,325	165,325	165,128	-0.12%	-0.12%
DEPARTMENT TOTAL	1,799,127	2,176,445	1,886,058	2,390,459	9.83%	26.74%

106020-

POLICE - COMMUNICATIONS

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	1,050,883	1,152,535	1,095,457	1,187,278	3.01%	8.38%
TRAINING & DEVELOPMENT	4,074	7,100	2,748	7,100	0.00%	158.37%
CONTRACTUAL SERVICES	350,800	500	500	500	0.00%	0.00%
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	4,006	5,000	500	5,000	0.00%	900.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	1,409,763	1,165,135	1,099,205	1,199,878	2.98%	9.16%

106033-

POLICE - INVESTIGATIONS/YOUTH

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	754,146	1,193,056	921,511	1,189,268	-0.32%	29.06%
TRAINING & DEVELOPMENT	6,253	18,300	5,500	18,300	0.00%	232.73%
CONTRACTUAL SERVICES	7,619	6,800	5,696	6,700	-1.47%	17.63%
COMMODITIES	10,582	13,400	6,000	12,930	-3.51%	115.50%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	2,002	10,500	4,800	10,500	0.00%	118.75%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	780,602	1,242,056	943,507	1,237,698	-0.35%	31.18%

BUDGET REQUEST - 2020

106034-

POLICE - PATROL

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	5,390,010	5,654,730	5,293,057	5,865,541	3.73%	10.82%
TRAINING & DEVELOPMENT	36,081	60,210	27,351	75,974	26.18%	177.77%
CONTRACTUAL SERVICES	63,339	60,560	48,681	59,560	-1.65%	22.35%
COMMODITIES	65,789	80,686	63,418	90,325	11.95%	42.43%
UTILITIES	7,778	9,500	9,500	8,000	-15.79%	-15.79%
CAPITAL OUTLAY	11,624	40,286	39,854	20,178	-49.91%	-49.37%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	5,574,621	5,905,972	5,481,861	6,119,578	3.62%	11.63%

106061-

POLICE - SPECIAL DETAIL

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	93,592	107,000	31,500	91,000	-14.95%	188.89%

176020-

E 911 FUND

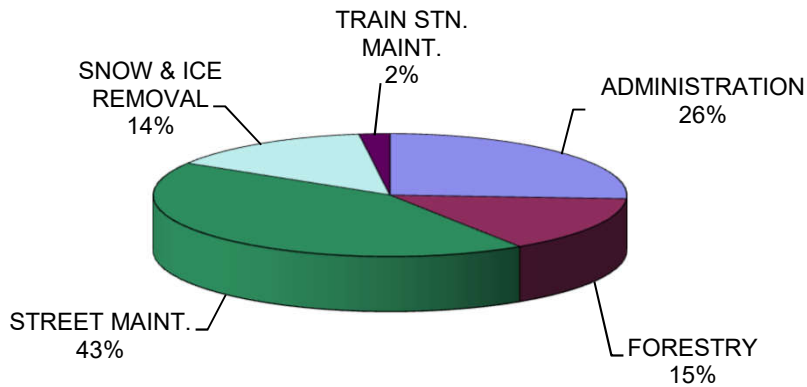
	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	0	0	0	0	N/A	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	249,038	0	0	0	N/A	N/A
COMMODITIES	237,376	0	0	0	N/A	N/A
UTILITIES	4,133	0	0	0	N/A	N/A
OTHER EXPENSES	0	0	0	0	N/A	N/A
DEBT SERVICE	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	71,241	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	155,596	0	0	0	N/A	N/A
TOTAL EXPENDITURES	717,384	0	0	0	N/A	N/A

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**BUDGET REQUEST - 2021
STREET DIVISION - SUMMARY**

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	1,058,290	1,178,950	1,157,694	1,168,070	-0.92%	0.90%
TRAINING & DEVELOPMENT	1,667	4,400	2,900	4,400	0.00%	51.72%
CONTRACTUAL SERVICES	934,207	892,325	884,425	879,843	-1.40%	-0.52%
COMMODITIES	345,845	350,450	358,450	360,450	2.85%	0.56%
UTILITIES	52,434	72,500	70,250	72,500	0.00%	3.20%
CAPITAL OUTLAY	1,153	3,850	6,250	3,850	0.00%	-38.40%
CAPITAL IMPROVEMENTS	200,511	170,000	150,000	155,000	-8.82%	3.33%
TRANSFERS OUT	220,437	219,504	219,504	174,665	-20.43%	-20.43%
DEPARTMENT TOTAL	2,814,544	2,891,979	2,849,473	2,818,778	-2.53%	-1.08%

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 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 2020 through December 2020:

- Maintained all Village streets in drivable condition throughout the year.
- Removed and replaced 108 cubic yards of concrete street, curb, and sidewalks.
- Removed and replaced 148 tons of asphalt street.
- Swept 1,857 miles of streets, removing 1,100 cubic yards of debris.
- 1,505 tons of salt were used with 1,228 total man hours expended for snow and ice removal in the 2019-2020 season. Liquid Salt Brine used – 14,700 gallons. Calcium Chloride used – 3,200 gallons.
- Performed pavement patching with UPM on a continual basis, using 100 tons.
- Installed 185 replacement street signs, including 15 regulatory signs that failed retro-reflectivity standards.
- Maintained street sign inventory and work orders with 3M Road Management Services software.
- Repairs to Village owned street lighting include the replacement of 4 streetlight poles, 16 repairs to streetlight wires, and 50 streetlight lamps were upgraded to LED.
- Planted 75 parkway trees under the annual 50-50 parkway tree replacement program.
- Performed daily maintenance and repairs, as needed, at the downtown Metra station.
- Performed ongoing weed and grass cutting on Village owned property.
- Trees on Village property were maintained in-house and by contract. Advanced Tree Care completed work under the 2020 tree trimming and tree removal contract. Approximately 200 diseased or hazardous parkway trees were removed.
- Performed daily watering, as needed, of landscaped islands at entrance features.
- Gasoline and diesel fuel were purchased, on an as-needed basis, at the lowest quoted price.
- Monthly reports were submitted to the Finance Department for departmental expenditures.
- Installed holiday decorations, including streetscape pole lighting.

The Street Division goals for the 2021 fiscal year are as follows:

- Continue to assist the Engineering Department with the 2021 street rehabilitation program.
- Manage snow operations and sidewalk clearing. Reduce the use of chlorides without reducing the level of service.
- Conduct tree trimming and planting on Village property.
- Continue to remove and grind asphalt as needed.
- Make concrete street repairs to Gordon Terr., Rosewood Ave., Laurel Ave., Shannon Rd., Sequoia Ln. and Shenandoah Rd.
- Continue to install LED upgrades to Village Street Lighting.
- Install breakaway sign posts and new signs where they have failed retro-reflectivity requirements.

STREET DIVISION

<p>Work Statistics CALENDAR YEARS 2015 - 2020</p>
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	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>Cleaning</u>						
Streets Swept (Miles)	1,500	1,750	2,350	2,150	2,380	1,857
Streets Swept (Cubic Yards Debris)	520	680	890	985	1,125	1,100
<u>Traffic Marking</u>						
Traffic Marking (Lineal Feet)	N/A	N/A	N/A	N/A	N/A	N/A
<u>Pavement Patching</u>						
Pre-Mix Patching Materials Used (Tons)	121	100	140	175	190	100
<u>Concrete and Asphalt Removal and Replacement</u>						
Concrete (Cubic Yards)	395	365.5	385	220	260	108
Asphalt (Tons)	280	125	325	280	280	148
<u>Street Lights and Traffic Signals</u>						
Street Signs Erected or Replaced	410	534	123	338	425	185
Street Light Standards Replaced	9	6	5	5	6	4
Street Light Cable Repairs	43	27	14	15	16	16
Street Lamps Replaced	78	112	57	50	50	50
<u>Snow and Ice Control</u>						
Snow and Ice Control (Man Hours)	1,870	877	1092	2,150	2,200	1,228.5
Rock Salt Used (Tons)	3,793	2,350	2,400	2,037	2,300	1,505
<u>Tree Maintenance</u>						
Trees Removed (Number)	322	381	253	185	200	200
Tree Planting 50-50 Program	177	13	19	38	34	61
Leaf Removal (Cubic Yards)	6,274	7,224	5,404	6,400	7,324	7,143

BUDGET REQUEST - 2021
STREET - ADMINISTRATION

102010-

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	261,121	297,000	287,700	303,820	2.30%	5.60%
TRAINING & DEVELOPMENT	1,667	4,400	2,900	4,400	0.00%	51.72%
CONTRACTUAL SERVICES	209,767	238,325	221,925	230,843	-3.14%	4.02%
COMMODITIES	7,019	7,700	8,200	7,700	0.00%	-6.10%
UTILITIES	8,402	9,600	8,500	9,600	0.00%	12.94%
CAPITAL OUTLAY	133	1,100	3,500	1,100	0.00%	-68.57%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	220,437	219,504	219,504	174,665	-20.43%	-20.43%
DEPARTMENT TOTAL	708,546	777,629	752,229	732,128	-5.85%	-2.67%

102036-

STREET - SNOW & ICE CONTROL

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	121,363	88,750	111,750	88,750	0.00%	-20.58%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	166,498	124,000	129,000	129,000	4.03%	0.00%
COMMODITIES	182,266	182,750	182,750	182,750	0.00%	0.00%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	750	750	750	0.00%	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	470,127	396,250	424,250	401,250	1.26%	-5.42%

102037-

STREET - FORESTRY

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	2,177	8,400	8,200	8,400	0.00%	2.44%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	219,338	242,500	242,500	242,500	0.00%	0.00%
COMMODITIES	2,261	10,000	10,000	10,000	0.00%	0.00%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	1,020	2,000	2,000	2,000	0.00%	0.00%
CAPITAL IMPROVEMENTS	200,511	170,000	150,000	155,000	-8.82%	3.33%
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	425,307	432,900	412,700	417,900	-3.47%	1.26%

BUDGET REQUEST - 2021

102038-

STREET - TRAIN STATION MAINTENANCE

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	10,346	9,500	9,400	9,500	0.00%	1.06%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	40,695	43,500	46,500	43,500	0.00%	-6.45%
COMMODITIES	2,349	3,000	3,000	3,000	0.00%	0.00%
UTILITIES	1,744	2,900	1,750	2,900	0.00%	65.71%
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	55,134	58,900	60,650	58,900	0.00%	-2.89%

102050-

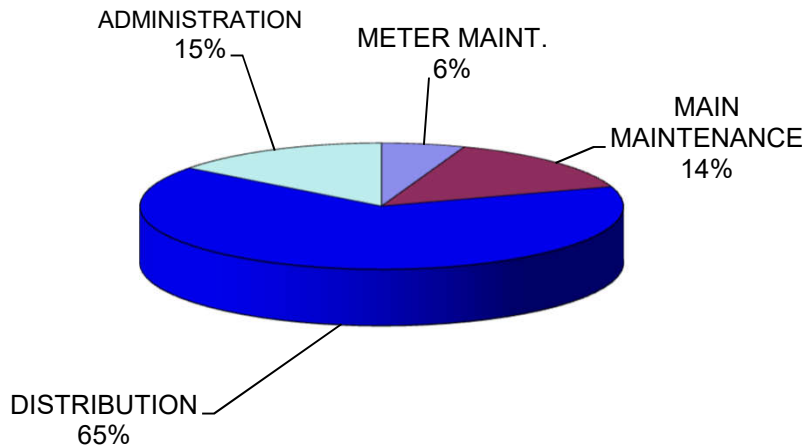
STREET - MAINTENANCE

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	663,283	775,300	740,644	757,600	-2.28%	2.29%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	297,909	244,000	244,500	234,000	-4.10%	-4.29%
COMMODITIES	151,950	147,000	154,500	157,000	6.80%	1.62%
UTILITIES	42,288	60,000	60,000	60,000	0.00%	0.00%
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	1,155,430	1,226,300	1,199,644	1,208,600	-1.44%	0.75%

**BUDGET REQUEST - 2021
WATER FUND - SUMMARY**

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDC EST→2021
PERSONNEL SERVICES	861,433	1,063,917	1,030,517	1,100,506	3.44%	6.79%
TRAINING & DEVELOPMENT	3,051	3,350	2,900	3,350	0.00%	15.52%
CONTRACTUAL SERVICES	425,366	462,399	431,799	472,486	2.18%	9.42%
COMMODITIES	2,557,069	3,416,500	2,774,200	3,140,500	-8.08%	13.20%
UTILITIES	79,491	101,800	99,900	101,800	0.00%	1.90%
CAPITAL OUTLAY	133,731	114,550	114,425	117,600	2.66%	2.77%
CAPITAL IMPROVEMENTS	515,316	0	0	0	N/A	N/A
TRANSFERS OUT	83,480	77,985	77,985	64,098	-17.81%	-17.81%
TOTAL	4,658,937	5,240,501	4,531,726	5,000,340	-4.58%	10.34%

WATER FUND EXPENDITURES



Water Division

The primary accountabilities of the Water Division are:

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

Accomplishments from January 2020 through December 2020:

- Completed water sampling and testing as required by the EPA. Collected and tested over 240 bacteriological samples and completed four rounds of trihalomethane and HAA5 Samples. The division continues to monitor for chlorine residuals, phosphorus, pH and turbidities.
- Read 2,261 meters every month.
- The division assisted various pending infrastructure improvement projects and planning. This included the Woodvale Avenue and North Avenue project.
- Repaired 9 valves throughout the water distribution system.
- Replaced 4 fire hydrants throughout the water distribution system.
- Installed 68 new meter systems on new constructions and replacement meters as needed.
- Replaced 72 meter heads due to dead batteries.
- Published and distributed the drinking water Consumer Confidence Report per the Federal Drinking Water regulations.
- Implemented the use of new door hangers to inform residents of water main breaks and utility locates. The new door hangers have specific information regarding lead services.
- Continued the preparation of a lead service inventory, as part of the IEPA annual requirements.
- Prepared a set of Standard Operating Procedures for the water distribution system.
- Assisted in the consultant interview and selection process for the 2020 water system modeling project which selected Baxter and Woodman.
- Implemented a Village wide valve staging program in the northeast quadrant.
- Successfully completed an accurate GPS locating program that gives exact coordinates of water valves and B-boxes.
- Water Net Survey completed two leak surveys in the spring and fall of this year. In the spring survey, there were 3 water main leaks, 7 service leaks, 3 hydrant leaks and 1 valve leak. All Village system leaks from the spring survey have been repaired. For the fall survey, there were 0 main leaks, 5 service leaks, 7 hydrant leaks and 1 valve leak. All Village owned water service and hydrant leaks from the fall survey have also been repaired.
- Assisted in the preparation of the annual LMO-2 Lake Michigan Water Allocation report.

The Water Division goals for the 2021 fiscal year are as follows:

- Continue to repair main breaks/service leaks and assist with water main rehabilitation projects.
- Flush all fire hydrants in the distribution system.
- Locate and service B-Boxes and ensure accessibility to the round-ways. All B-boxes will be located and mapped via the GIS collector app.
- The testing program Unregulated Contaminant Monitoring Rule (UCMR4) for 2020 has been completed. This completes the two year UCMR4 program.
- Exercise and replace faulty valves to ensure proper shutdowns, and utilize new equipment for GPS locating of existing utilities to make sure GIS mapping is accurate.
- Assist with the 2021 northwest quadrant water meter head replacement program.
- Assist with the preparation of the water modeling report, and the analysis of the emergency connection with the Village of Northbrook.

WATER DIVISION

<p>Work Statistics CALENDAR YEARS 2015 – 2020</p>

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>Main and Fire Hydrant Maintenance</u>						
Water Main Breaks Repaired	53	44	52	35	42	52
Service Leaks Repaired	16	13	12	7	18	7
New Fire Hydrants Installed	11	5	4	17	9	4
Fire Hydrants Tested	1267	1267	1267	1280	1280	1260
Valves Repaired	17	3	13	9	9	10
B-Box Adjustments	28	18	22	35	28	22
Julie Locations	355	91	186	75	5	60
Valve Vaults Reconstruction	2	3	8	2	1	1
<u>Distribution</u>						
Annual Water Pumpage (in Billions of Gallons)	.619	.758	.810	.825	.720	.788
Services Checked for Leaks	109	231	250	255	232	425
Water Sample Analysis	180	200	240	240	240	240
Water Sample Analysis (Lead)	30	135	1	30	0	0
Water Sample Analysis THM/HAA5 (IEPA Required)	3	3	4	4	4	4
Average Daily Consumption (MGD)	2.269	2.502	2.220	2.218	1.972	2.199
Peak Daily Consumption (MGD)	3.809	4.363	5.127	3.912	4.104	4.502
<u>Meter Maintenance</u>						
Meter Pits Repaired	2	1	3	5	1	9
New Meters Installed	36	50	51	38	81	75
Meters Tested	1	88	70	44	37	45
Frozen Water Services	0	0	0	0	0	0
Water Meters Read	20,349	22,610	27,132	27,132	27,132	27,132
Final Meter Readings	391	405	460	455	422	560
"Reread" Meter Readings	119	161	224	265	266	460
Shut-Off Notice/Delinquent Water Bills	287	269	410	75	438	35
Meters Sealed	62	50	51	38	81	75
Frozen Meters	0	0	0	0	5	0
Meter Heads Replaced					126	56
Irrigation Lock Boxes	N/A	52	11	5	6	1

BUDGET REQUEST - 2021

502010-

WATER DEPT. ADMINISTRATION

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	232,856	370,150	366,650	385,250	4.08%	5.07%
TRAINING & DEVELOPMENT	3,051	3,350	2,900	3,350	0.00%	15.52%
CONTRACTUAL SERVICES	235,564	257,649	217,049	257,736	0.03%	18.75%
COMMODITIES	5,965	5,500	5,500	5,500	0.00%	0.00%
UTILITIES	7,371	9,300	7,400	9,300	0.00%	25.68%
CAPITAL OUTLAY	519	550	350	8,600	1463.64%	2357.14%
CAPITAL IMPROVEMENTS	515,316	0	0	0	N/A	N/A
TRANSFERS OUT	83,480	77,985	77,985	64,098	-17.81%	-17.81%
DEPARTMENT TOTAL	1,084,122	724,484	677,834	733,834	1.29%	8.26%

502031-

WATER DEPT. DISTRIBUTION

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	145,870	155,529	143,629	150,800	-3.04%	4.99%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	46,184	48,000	48,000	48,000	0.00%	0.00%
COMMODITIES	2,388,624	3,244,800	2,602,500	2,968,800	-8.51%	14.07%
UTILITIES	72,120	92,500	92,500	92,500	0.00%	0.00%
CAPITAL OUTLAY	0	5,000	5,000	5,000	0.00%	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	2,652,798	3,545,829	2,891,629	3,265,100	-7.92%	12.92%

BUDGET REQUEST - 2021

502050-

WATER DEPT. MAIN MAINTENANCE

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	365,021	409,000	393,400	426,800	4.35%	8.49%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	116,839	121,750	131,750	131,750	8.21%	0.00%
COMMODITIES	160,881	162,200	162,200	162,200	0.00%	0.00%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	5,812	7,000	7,075	2,000	-71.43%	-71.73%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	648,553	699,950	694,425	722,750	3.26%	4.08%

502054-

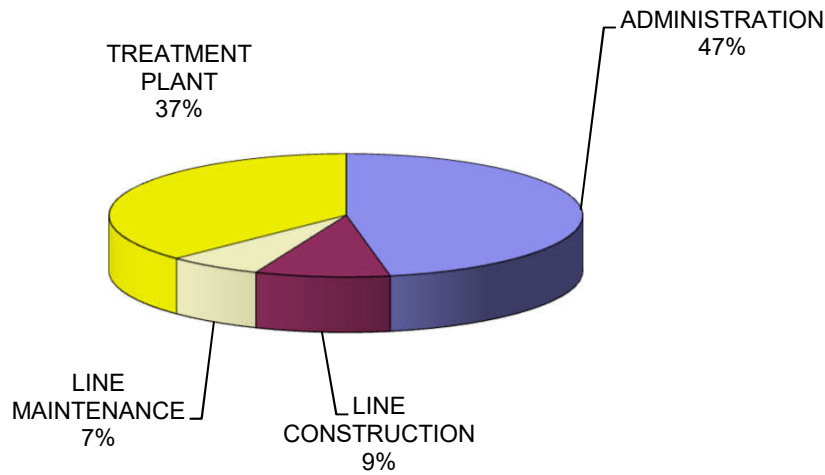
WATER DEPT. METER MAINTENANCE

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	117,686	129,238	126,838	137,656	6.51%	8.53%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	26,779	35,000	35,000	35,000	0.00%	0.00%
COMMODITIES	1,599	4,000	4,000	4,000	0.00%	0.00%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	127,400	102,000	102,000	102,000	0.00%	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	273,464	270,238	267,838	278,656	3.12%	4.04%

**BUDGET REQUEST - 2021
SEWER FUND - SUMMARY**

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	1,707,886	1,893,680	1,856,300	1,944,425	2.68%	4.75%
TRAINING & DEVELOPMENT	7,765	13,900	5,900	13,900	0.00%	135.59%
CONTRACTUAL SERVICES	538,048	685,660	669,274	694,623	1.31%	3.79%
COMMODITIES	197,504	207,750	183,500	207,750	0.00%	13.22%
UTILITIES	327,267	322,900	325,000	324,400	0.46%	-0.18%
DEBT SERVICE	972,070	1,835,983	1,835,983	1,718,899	-6.38%	-6.38%
CAPITAL OUTLAY	19,859	15,800	17,850	10,400	-34.18%	-41.74%
CAPITAL IMPROVEMENTS	1,023,025	0	0	0	N/A	N/A
TRANSFERS OUT	156,971	156,209	156,209	104,745	-32.95%	-32.95%
TOTAL	4,950,395	5,131,882	5,050,016	5,019,142	-2.20%	-0.61%

SEWER FUND DIVISIONS



Sewer Division

The primary accountabilities of the Sewer Division are:

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

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

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

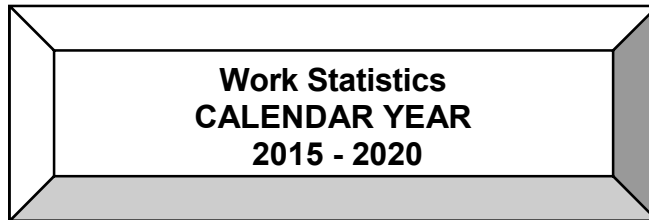
Accomplishments between January 2020 and December 2020:

- Televised 109,339 feet of sewers.
- Cleaned 109,339 feet of sanitary sewers.
- A priority list for sanitary sewer lining and manhole rehabilitation was previously developed, compiling 9 years of sewer system investigation. Since 2016, over eight miles of sanitary sewers have been lined as part of that program.
- Maintained the USGS Creek Monitoring stations.
- Acted as the lead agency for the North Branch Watershed Work Group.
- Managed the 2020 Process Investigation Study which investigated odor producing processes and provided alternatives to eliminate or minimize their impact on the surrounding community.
- Received a new NPDES permit for the WRF which requires additional monitoring, reports and new discharge limits over the next 5 years.
- Selected an engineering firm to assist in the production of 4 separate reports and studies which are required in the new permit.

The Sewer Division goals for the 2021 fiscal year are as follows:

- Clean and televise 80,000 linear feet of sanitary and storm sewers.
- Work with the Engineering Department, and the Building Department, to inspect all storm and sanitary sewer repairs and reinstatements.
- The Division will continue to focus on reducing storm water infiltration into the sanitary sewer system, using information from the Inflow and Infiltration Study, and CIP priority lists.
- Work with the Engineering Department on the construction of various projects, including the 2020 Street Rehabilitation Project.
- Bi-annual biosolids hauling and land application.
- Optimize WRF treatment processing to minimize energy and polymer use.
- Meet all NPDES permit deadlines for completion of the CMOM plan, the Feasibility Study, the Optimization Plan, and the Excess Flow Reports.
- Dye test and televise illegal connections to sanitary sewer system.

SEWER DIVISION



	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Cleaning and Maintenance						
Sanitary Sewer Blockages	4	6	0	2	1	3
Sanitary Sewer Cleaned (in feet)	32,684	62,398	34,367	34,824	4619	4,200
Sanitary Excavation Openings	3	5	5	2	1	5
Sanitary Manholes Rebuilt (in-house)	2	4	3	3	2	0
Sanitary Sewers Televised (in feet)	11480	59,991	62,734	15,412	4619	4,200
Homes Dye or Smoke Tested	34	41	23	141	213	21
Sewer Pipe Replaced (in-house)	38	39	532	78	26	41
Construction						
Storm Sewers Cleaned	8,900	3780	3,408	32,056	130,088	105,139
Inlets Cleaned	125	135	135	185	204	356
Storm Excavation Openings	28	21	4	15	9	6
Storm Infiltrations Found	11	8	11	1	1	1
Storm Structures Reconstructed (in-house)	28	21	8	140	18	27
Storm Sewers Televised (in feet)	19,000	1050	1,204	14,028	130,088	105,139
Street Inlet Covers Replaced	8	18	4	19	45	8
New Storm Sewers or Laterals Installed (in feet) (in-house)	227	42	465	75	340	84
Inlets Dyed or Smoke Tested	41	24	11	9	13	9
Street Inlets Replaced (in-house)	21	21	6	15	7	11
Wastewater Treatment Plant						
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Sanitary Sewage Pumped (in million gallons)	1,155	1,028	1,015	989	1,194	969
Electric Current Used (in thousand K.W.H.)	2,453	2,694	3,029	2,895	2,774	2,849
Sludge Hauled/Land Application (Cubic Yards)	1,820	1,975	1,820	920	2,032	2,231

BUDGET REQUEST - 2021

542010- SEWER DEPT. ADMINISTRATION

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	221,435	255,900	252,400	263,000	2.77%	4.20%
TRAINING & DEVELOPMENT	1,415	2,500	2,500	2,500	0.00%	0.00%
CONTRACTUAL SERVICES	230,695	295,550	251,970	296,350	0.27%	17.61%
COMMODITIES	3,927	5,050	5,050	5,050	0.00%	0.00%
UTILITIES	3,804	5,200	3,750	5,200	0.00%	38.67%
DEBT SERVICE	972,070	1,835,983	1,835,983	1,718,899	-6.38%	-6.38%
CAPITAL OUTLAY	3,858	150	150	1,200	700.00%	700.00%
CAPITAL IMPROVEMENTS	1,023,025	0	0	0	N/A	N/A
TRANSFERS OUT	110,256	109,494	109,494	68,521	-37.42%	-37.42%
DEPARTMENT TOTAL	2,570,485	2,509,827	2,461,297	2,360,720	-5.94%	-4.09%

542031- SEWER DEPT. LINE CONSTRUCTION

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	346,800	347,700	361,000	375,400	7.97%	3.99%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	17,994	20,500	20,500	20,500	0.00%	0.00%
COMMODITIES	83,847	64,200	64,200	64,200	0.00%	0.00%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	5,095	0	2,500	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	453,736	432,400	448,200	460,100	6.41%	2.66%

BUDGET REQUEST - 2021

542051-

SEWER DEPT. MAIN MAINTENANCE/CLEANING

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	212,164	267,100	254,700	257,000	-3.78%	0.90%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	27,466	49,000	49,000	49,000	0.00%	0.00%
COMMODITIES	16,069	17,500	17,500	17,500	0.00%	0.00%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	255,699	333,600	321,200	323,500	-3.03%	0.72%

542052-

SEWER DEPT. WASTEWATER TREATMENT FACILITY

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	927,487	1,022,980	988,200	1,049,025	2.55%	6.16%
TRAINING & DEVELOPMENT	6,350	11,400	3,400	11,400	0.00%	235.29%
CONTRACTUAL SERVICES	261,893	320,610	347,804	328,773	2.55%	-5.47%
COMMODITIES	93,661	121,000	96,750	121,000	0.00%	25.06%
UTILITIES	323,463	317,700	321,250	319,200	0.47%	-0.64%
CAPITAL OUTLAY	10,906	15,650	15,200	9,200	-41.21%	-39.47%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	46,715	46,715	46,715	36,224	-22.46%	-22.46%
DEPARTMENT TOTAL	1,670,475	1,856,055	1,819,319	1,874,822	1.01%	3.05%

Public Works Garage

The primary accountabilities of the Public Works Garage are:

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

Garage personnel, consisting of one foreman and one mechanic, are responsible for the overall maintenance of all public works, police and engineering vehicles and equipment as well as the Public Works facility. The foreman and mechanic within this division maintain 11 Administration vehicles, 18 Police vehicles, 27 Public Works vehicles, and 120 various pieces of construction/maintenance related equipment. The construction and maintenance equipment includes: 25 snow plows, 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, 2 message boards, 1 stump 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, are also maintained by the Garage personnel.

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

Accomplishments between January 2020 and December 2020:

- 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, maintenance, and wash bay repairs.
- Monthly reports were submitted to the Finance Department for departmental expenditures.
- Manpower was supplied for Village emergencies, such as wind storms, snow events, and main breaks.
- Took delivery and outfitted one new 5 Ton Dump Truck w/ plow and salt spreader fleet #807.
- Awarded and took delivery/outfitted one new Mini Excavator fleet #EXC
- Awarded and took delivery/out fitted one ¾ pickup truck w/plow fleet # 809
- Awarded and took delivery/outfitted one new Engineering vehicle fleet #303
- Awarded one new street sweeper fleet #814-take delivery in 2021
- Awarded one new combination sewer truck fleet #702-take delivery 2021
- Continued implementation of a new inventory and work order software system.

The Public Works Garage goals for the 2021 fiscal year are as follows:

- Maintain all snow and ice removal equipment during winter storms.
- General maintenance of all Village and Police Department Vehicles.
- Continued implementation of asset management, inventory, and work order systems.
- Prepare specifications and bidding documents for the replacement of:
 - ◆ 1 PW 5 ton dump truck w/ plow and chipper box fleet #803
 - ◆ 1 PW 3 ton utility truck w/ crane fleet # 709
 - ◆ 1 Engineering vehicle fleet # 311
 - ◆ (take delivery) 1 PW sewer combination truck fleet # 702
 - ◆ (take delivery) 1 PW street sweeper fleet #814

BUDGET REQUEST - 2021

702050-

GARAGE FUND

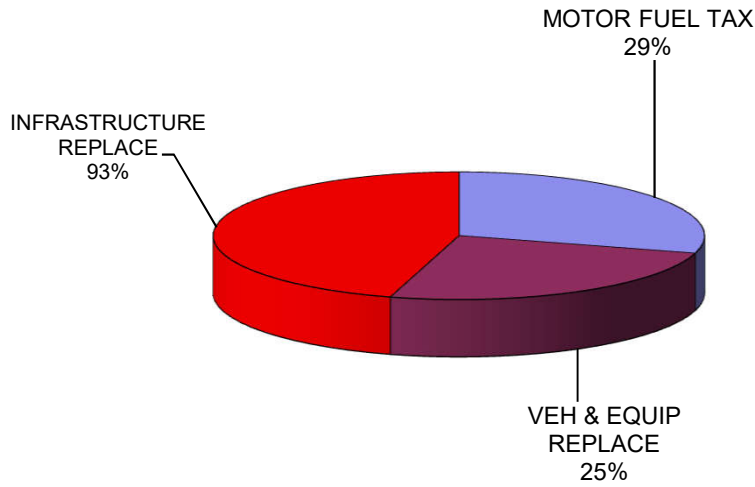
	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	259,682	275,534	268,534	296,600	7.65%	10.45%
TRAINING & DEVELOPMENT	123	3,000	1,500	2,500	-16.67%	66.67%
CONTRACTUAL SERVICES	21,002	26,400	24,100	29,400	11.36%	21.99%
COMMODITIES	82,189	104,800	95,876	104,800	0.00%	9.31%
UTILITIES	3,265	4,200	3,900	4,200	0.00%	7.69%
DEBT SERVICE	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	2,710	2,500	1,500	7,500	200.00%	400.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	1,700	1,700	1,700	1,700	0.00%	0.00%
DEPARTMENT TOTAL	370,671	418,134	397,110	446,700	6.83%	12.49%

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BUDGET REQUEST - 2021
CAPITAL PROJECT FUNDS - SUMMARY

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	0	0	0	0	N/A	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	662,882	1,862,000	1,324,500	1,280,000	-31.26%	-3.36%
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
OTHER EXPENSES	2,239,930	1,806,432	1,198,493	3,375,065	86.84%	181.61%
CAPITAL OUTLAY	5,922,907	6,155,000	7,318,000	1,538,000	-75.01%	-78.98%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
TOTAL	8,825,719	9,823,432	9,840,993	6,193,065	-36.96%	-37.07%

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 2021 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, state and federal grants and investment earnings.

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

- Annual street rehabilitation project (\$2 million)
- Various Wastewater Facility Improvements (\$200,000)
- Various Engineering Phase I and Phase II Design Projects (\$475,000)
- Various Sewer and Water Improvements (\$1.79 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. The State implemented an additional Motor Fuel Tax of 19 cents starting in 2020. A portion of the additional tax flows to Municipalities through the Transportation Renewal Fund. State regulations strictly control the use of these funds and include the following eligible items: street construction, maintenance or reconstruction; bridge repair; traffic signal installation and maintenance; and sidewalk repair and maintenance. The Village intends to use all the funds this year towards the street rehabilitation project. In 2020, the Village received two payments of \$206,268 related to Illinois Department of Transportation's Rebuild Illinois Bonds Funds. The Village expects to receive two payments of \$206,268 in 2021 and two more in 2022. The 2021 MFT budget includes expenditures of \$824,000 related to Rebuild Illinois Bonds Funds.

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:

- WRF Network Switches - \$14,000
- WRF Lab Equipment Replacement - \$10,361
- Edge Firewall Replacement - \$25,000
- WIFI Networking Equipment - \$25,000
- Secondary Datacenter UPS Equipment - \$7,000
- Sewer Jet Truck - \$410,000
- Engineering Truck (#312) - \$35,000
- Bobcat Skid Steer - \$55,500
- 5 Ton Dump Truck - \$115,000
- 3 Ton Utility Truck - \$77,682
- Street Sweeper - \$333,864
- WRF Truck (#605) - \$32,164
- SCAG Lawn Mower - \$8,500
- Kubota Concrete Breaker \$ 16,994
- Police Marked Squad Car (7) - \$245,000
- Equipment for Squad Cars - \$70,000
- Police Squad In-Car Cameras - \$70,000

BUDGET REQUEST - 2021

222082-

INFRASTRUCTURE REPLACEMENT FUND

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	0	0	0	0	N/A	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	662,882	1,862,000	1,324,500	1,280,000	-31.26%	-3.36%
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	5,922,907	6,155,000	7,318,000	1,538,000	-75.01%	-78.98%
TRANSFERS OUT		0	0	0	N/A	N/A
FUND TOTAL	6,585,789	8,017,000	8,642,500	2,818,000	-64.85%	-67.39%

142050-

MOTOR FUEL TAX FUND

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	0	0	0	0	N/A	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	0	0	0	0	N/A	N/A
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	988,000	750,000	750,000	1,824,000	143.20%	143.20%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	988,000	750,000	750,000	1,824,000	143.20%	143.20%

211150-

VEHICLE & EQUIPMENT REPLACEMENT FUND

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	0	0	0	0	N/A	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	0	0	0	0	N/A	N/A
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	1,251,930	1,056,432	448,493	1,551,065	46.82%	245.84%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT		0		0	N/A	N/A
DEPARTMENT TOTAL	1,251,930	1,056,432	448,493	1,551,065	46.82%	245.84%



VILLAGE OF DEERFIELD

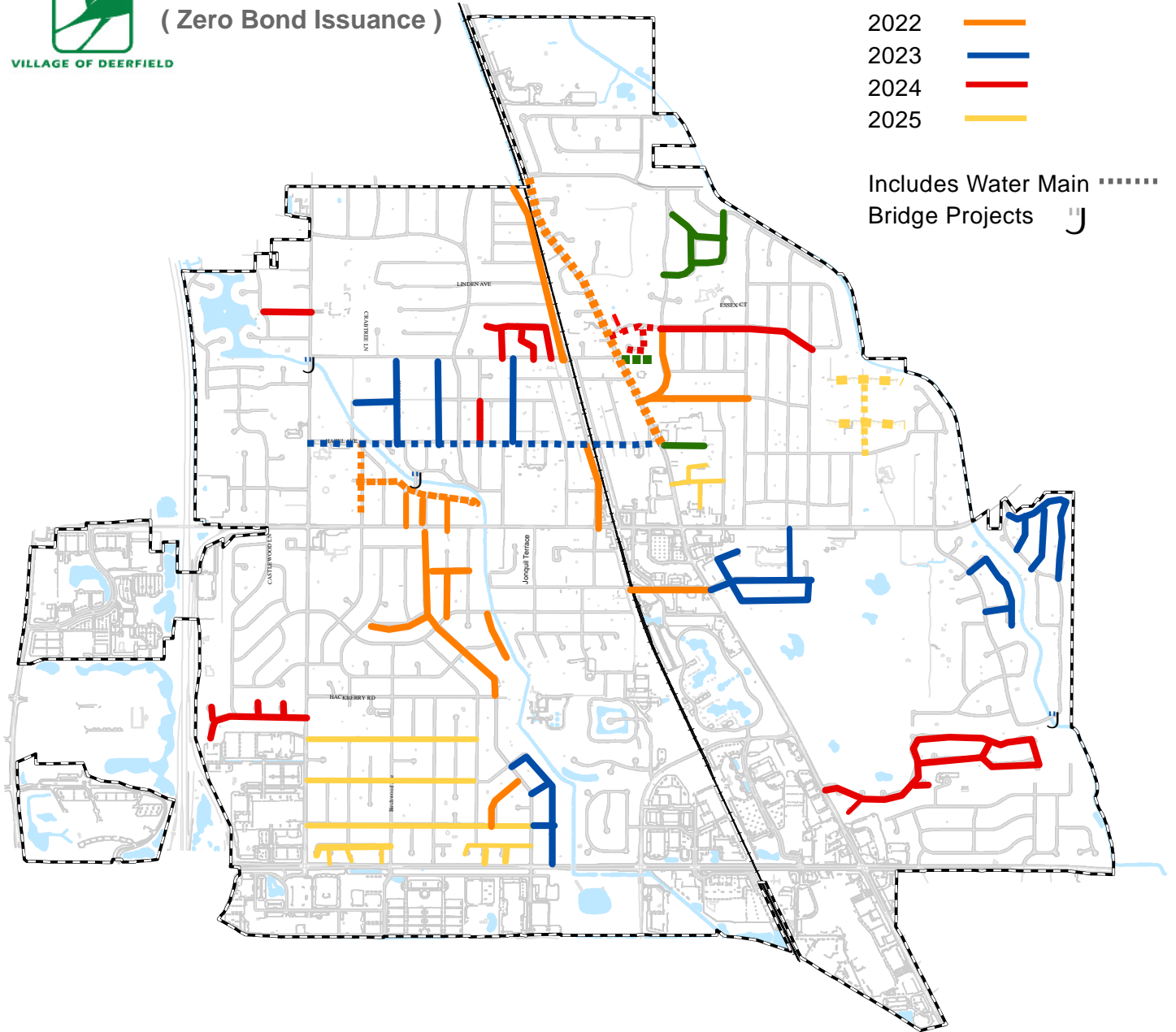
2021 Capital Projects 5 Year Outlook (Zero Bond Issuance)

LEGEND

- 2021 —
- 2022 —
- 2023 —
- 2024 —
- 2025 —



- Includes Water Main - - - - -
- Bridge Projects J



2021	2022	2023	2024	2025
Street Rehab	Street Rehab	Street Rehab	Street Rehab	Street Rehab
Ambleside (Wincanton to Woodvale)	Anthony (Pine to Deerpath)	Broadmoor Pl. (Hazel to Greenwood)	Augusta (Oakmont to Saint Andrews)	Arthur Court (at Country)
Dimmydale (Ambleside to Wincanton)	Cedar Terrace (Deerfield to Arbor Vitae)	Byron Court (Hermitage to Longfellow)	Craig Court (Culdesac @ Wego)	Carol Court (Orchard to North Limits)
Elder Lane (Waukegan to East Limits)	Charring Cross (Indian Hill to Pine)	Cody Lane (Carlisle to Wicklow)	Doral Court (Deer Run)	Country (West limits to Birchwood)
Windcrest (Dimmydale to Ambleside)	Chestnut (Deerfield Rd to Hazel Ave)	Colony (Wicklow to Carlisle)	East Saint Andrew (Augusta to East Limits)	Country (Willow to Pine)
	Chestnut (Greenwood to North Ave)	Forestway (North to South Limits)	Exmoor Court (Culdesac in Deer Run)	Edgewood Court (at Country)
	Lombardy (Anthony to Central)	Fox Hunt, Milestone, Shag Bark & Smoke Tree	Forsythia Dr. (Wego trail to South Limits)	Gordon (Wilmot to Pine)
	Mallard Lane (Central to South Limits)	Hermitage (Whittier tp Byron)	Gordon Ter. (Pine to Forestway)	Kenmore (Country to south limits)
	Osterman (Chestnut to Waukegan)	Kipling Place (Longfellow to Deerfield)	Hertel Ln. (Wilmot to West End)	Kimberly Court (At Country Lane)
	Pine (Hackberry to Deerfield Rd)	Longfellow Ave (Waukegan Rd to Byron)	Laurel Ave (Pine to Forestway)	Laurel (Wilmot to Willow)
	Pine Street (Deerfield to Arbor Vitae)	Oakley (Hazel to Greenwood)	Oakmont Dr. (Waukegan to east end)	Merlin Court (Culdesac @ Country Lane)
	Plum Tree (Gordon to Pine)	Peachtree (Forestway to Pine)	Paula Court (Culdesac @ Wego)	Orchard (Waukegan Road to Rosemary)
	Spruce (Deerfield to Arbor Vitae)	Prairie Ave (Greenwood to Hazel)	Tamarisk (August to E. Saint Andrews)	Rosewood (Wilmot to Willow)
	Westgate (Waukegan to Warrington)	Somerset Ave (Cherry to Broadmoor)	Warwick (Wincanton to Oxford)	Spencer (Culdesac @ Country Lane)
	Wincanton (Warwick to Westgate)	Whittier (Hermitage to East Limits)	Wayne (Hazel to Somerset)	Taylor Court (Culdesac @ Country Lane)
		Wicklow Rd (Cody Lane to south limits)	Wego Court (Culdesac @ Wego)	Todd Court (Orchard to South Limits)
			Wego Trail (Wilmot to west limits)	
			West Saint Andrew (Oakmont to Augusta)	
			Woodruff, Greentree, Parkside & Myrtle	
Capital Projects	Capital Projects	Capital Projects	Capital Projects	Capital Projects
Greenwood (Waukegan to east limits)	Arbor Vitae (Mitchell Park to east limits)	Bridge Rehab	Deerpark Lane (Warwick to Deer Park Ct)	Landis Lane (Entire Limits) <small>Water Only</small>
	Appletree Lane (Deerfield Rd to Hazel)	Hazel Ave (Wilmot to Waukegan)	Deerpark Court (Culdesac @ Warwick)	Meadowbrook (Entire Limits) <small>Water Only</small>
	Waukegan Ave (Greenwood to North Ave) <small>Water Only</small>		Warwick (Waukegan to Wincanton)	Ramsey Rd (Entire Limits) <small>Water Only</small>
			Warwick Court (Culdesac @ Warwick)	

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

PROJECT	PROJECT TYPE	2020		2021	2022	2023	2024	2025	Funding Source
		Budgeted	Projected						
1) Transportation and Roadway Projects									
A) Street Rehabilitation Program									
••••• 1. Construction	Capital	2,750,000	4,100,000	193,000		2,250,000	2,250,000	2,250,000	Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.				100,000	100,000	100,000	100,000	Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb			400,000	750,000	750,000	750,000	750,000	Motor Fuel Tax (MFT)
	Ex Fund or Reimb			824,000	412,000				Rebuild Illinois Grant
B) Greenwood Infrastructure Project									
••••• 1. Phase III Engineering	Prof Serv.	30,000	20,000						Infrastructure Replacement Fund (IRF)
									Federal Grant
C) Woodvale Avenue (Roadway Recon)									
••••• 1. Phase III Engineering	Prof Serv.	250,000	175,000						Infrastructure Replacement Fund (IRF)
2. Construction	Capital	2,000,000	1,950,000						Infrastructure Replacement Fund (IRF)
D) Bridge Rehab (Carriage Way, Wilmot, Hazel, Juniper & Lake Cook)									
• 1. Phase II Design	Prof Serv.					5,000			Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.					10,000			Infrastructure Replacement Fund (IRF)
3. Construction	Capital					250,000			Infrastructure Replacement Fund (IRF)
E) Deerfield Road Resurfacing Wilmot to Underpass									
• 1. Phase II Design	Prof Serv.		55,000						Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.	150,000	138,000						Infrastructure Replacement Fund (IRF)
3. Construction	Ex Fund or Reimb	750,000	750,000						Motor Fuel Tax (MFT)
	Maint	250,000	300,000						Infrastructure Replacement Fund (IRF)
F) Arbor Vitae Rd & Appletree Ln Infrastructure Project									
••••• 1. Phase II Design	Prof Serv.	10,000	30,000	50,000	20,000				Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.				225,000				Infrastructure Replacement Fund (IRF)
3. Construction	Capital				2,500,000				Infrastructure Replacement Fund (IRF)
G) Warwick, Warwick Court and Deer Park Watermain Project									
••••• 1. Phase II Design	Prof Serv.					150,000	20,000		Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.						200,000		Infrastructure Replacement Fund (IRF)
3. Construction	Capital						2,000,000		Infrastructure Replacement Fund (IRF)
H) Meadowbrook Ramsay (Water Main Project)									
• 1. Phase II Design	Prof Serv.						250,000		Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.							200,000	Infrastructure Replacement Fund (IRF)
3. Construction	Capital							2,300,000	Infrastructure Replacement Fund (IRF)
I) Greenwood East (Waukegan Rd to East Limits)									
••••• 1. Phase II Design	Prof Serv.	62,000	60,000	15,000					Infrastructure Replacement Fund (IRF)
2. Construction	Capital			500,000					Motor Fuel Tax (MFT)
J) Flashing Beacon Feasibility @ Wilmot & Montgomery									
• 1. Phase II Design	Prof Serv.	25,000	20,000						Infrastructure Replacement Fund (IRF)
K) Hazel Ave Reconstruction									
••••• 1. Phase I & II Engineering (Design)	Prof Serv.	175,000	120,000	125,000	75,000				Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.					80,000	20,000		Infrastructure Replacement Fund (IRF)
3. Construction	Ex Fund or Reimb					320,000	80,000		Federal Grant Reimbursement
	Ex Fund or Reimb					2,800,000			Federal Grant
	Capital					2,200,000			Infrastructure Replacement Fund (IRF)
L) Future Federally Funded Projects									
1. Phase I & II Engineering (Design)	Prof Serv.	100,000							Infrastructure Replacement Fund (IRF)
M) Waukegan Road Water Main Project									
• 1. Phase II Design	Prof Serv.			150,000					Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.				150,000				Infrastructure Replacement Fund (IRF)
3. Construction	Capital				2,000,000				Infrastructure Replacement Fund (IRF)
N) Planimetric Mapping									
1. Services	Prof Serv.			25,000					Infrastructure Replacement Fund (IRF)
Transportation/Street Projects Totals		6,552,000	7,718,000	2,282,000	6,232,000	8,915,000	5,670,000	5,600,000	
2) Street Maintenance Projects									
A) Pavement Preservation (Crack Sealing) - Construction	Maint	50,000			20,000	20,000	20,000	20,000	Infrastructure Replacement Fund (IRF)
B) Pavement Marking Program - Construction	Maint	25,000	20,000	20,000	20,000	20,000	20,000	20,000	Infrastructure Replacement Fund (IRF)
C) Sidewalk Program - Construction	Maint	100,000	100,000		100,000	100,000	100,000	100,000	Infrastructure Replacement Fund (IRF)
1. Construction - MFT	Maint			100,000					Motor Fuel Tax (MFT)
D) Roadway Condition Evaluations - IMS Roadway Testing	Prof Serv.	40,000	42,000			45,000			Infrastructure Replacement Fund (IRF)
E) Lighting System Upgrades	Capital	50,000	50,000	50,000	50,000	50,000	50,000	50,000	Infrastructure Replacement Fund (IRF)
Street Maintenance Totals		265,000	212,000	170,000	190,000	235,000	190,000	190,000	
3) Wastewater Facilities									
A) Phosphorus Removal Upgrade	Prof Serv.	70,000		80,000	290,000	270,000			Infrastructure Replacement Fund (IRF)
B) CMOM, Feasibility, Optimization, Excess Flow	Prof Serv.	100,000	28,000	70,000	20,000				Infrastructure Replacement Fund (IRF)
C) NARP (Nutrient Assessment Reduction Plan)	Prof Serv.			50,000	50,000	50,000	50,000		Infrastructure Replacement Fund (IRF)
D) Sanitary Process Investigation	Prof Serv.	50,000	86,000		50,000	100,000			Infrastructure Replacement Fund (IRF)
Sewage Treatment Plant Totals		220,000	114,000	200,000	410,000	420,000	50,000	0	
4) Public Buildings / Facilities									
A) 630 Central Parking Lot Design									
1. Phase III Construction	Capital				200,000				Infrastructure Replacement Fund (IRF)
B) Parking Lot Rehab (Sunset, Elm & Chestnut)	Maint	100,000	95,000						Infrastructure Replacement Fund (IRF)
C) Parking Lot Rehab (Village Hall, Park & Marathon)	Maint				100,000				Infrastructure Replacement Fund (IRF)
D) Northwest Quadrant Redevelopment									
1. Phase I / II Design	Prof Serv.	300,000	75,000	200,000					Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.				200,000				Infrastructure Replacement Fund (IRF)
3. Construction	Capital				2,000,000				Infrastructure Replacement Fund (IRF)
Public Buildings / Facilities Totals		400,000	170,000	200,000	2,500,000	0	0	0	
5) Sewer Projects									
A) Sanitary Sewer Lining	Capital	400,000	400,000	400,000	400,000	400,000	400,000	400,000	Infrastructure Replacement Fund (IRF)
B) Inflow and Infiltration Sump Pump Reduction	Capital	50,000	12,000	25,000	25,000	25,000	25,000	25,000	Infrastructure Replacement Fund (IRF)
C) Drainage Study and Resolution Program									
1. Phase II Design	Prof Serv.	50,000	25,000	50,000	50,000	50,000	50,000	50,000	Infrastructure Replacement Fund (IRF)
2. Construction	Capital	100,000	95,000	100,000	100,000	100,000	100,000	100,000	Infrastructure Replacement Fund (IRF)
D) Storm Sewer and Drainage Master Plan & System Model									
1. Phase II Design - SWMP	Prof Serv.	175,000	225,000	25,000					Infrastructure Replacement Fund (IRF)
E) Storm Sewer System Improvements									
1. Phase II Design - Recommendation Design	Prof Serv.			150,000	150,000	150,000	150,000	150,000	Infrastructure Replacement Fund (IRF)
2. Recommendation Construction	Capital				1,000,000	1,000,000	1,000,000	1,000,000	Infrastructure Replacement Fund (IRF)
F) Capital Project Locations Sewer Televising & Repairs	Capital	100,000	95,000	100,000	50,000	50,000	50,000	50,000	Infrastructure Replacement Fund (IRF)
6) Water System Projects									
A) Water System Redundancy Project (Northbrook Connection)									
1. Phase II Design	Prof Serv.	200,000	145,000	200,000	150,000	150,000			Infrastructure Replacement Fund (IRF)
2. Phase III Engineering	Prof Serv.				200,000	150,000			Infrastructure Replacement Fund (IRF)
3. Construction	Ex Fund or Reimb	27,500	27,500						Village of Northbrook IGA-Reimburse
4. Construction	Capital	27,500	27,500		2,500,000	1,500,000	1,500,000		Infrastructure Replacement Fund (IRF)
B) Mitchell Park Tennis Courts									
1. Construction - Fence	Capital	25,000	31,000						Infrastructure Replacement Fund (IRF)
C) Lead Service Line Elimination Program	Capital	100,000	15,000	100,000	100,000	100,000	100,000	100,000	Infrastructure Replacement Fund (IRF)
D) Water Meter Head Replacement									
1. Phase II Design	Prof Serv.	75,000	60,000	40,000	40,000	40,000			Infrastructure Replacement Fund (IRF)
2. Construction	Capital			600,000	500,000	500,000	500,000		Infrastructure Replacement Fund (IRF)
Sewer & Water Totals		1,330,000	1,158,000	1,790,000	5,265,000	4,215,000	3,875,000	1,875,000	
MISCELLANEOUS UNPROGRAMMED ITEMS	VARIES	0	0	0	0	0	0	0	
CAPITAL IMPROVEMENT PROJECTS - TOTALS		\$8,767,000	\$9,372,000	\$4,642,000	\$14,597,000	\$13,785,000	\$9,785,000	\$7,665,000	

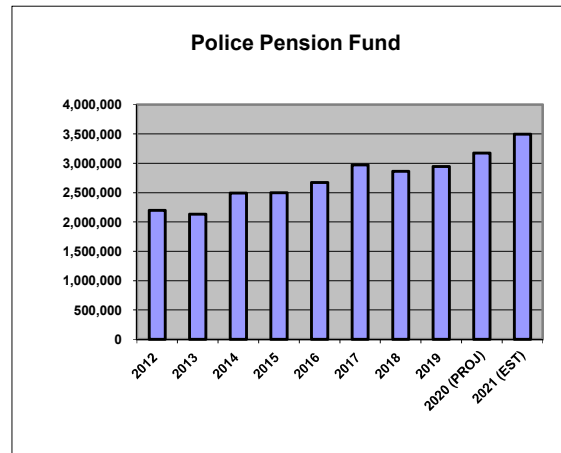
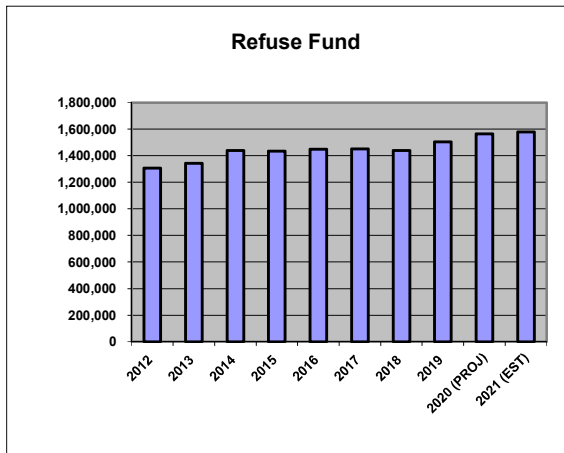
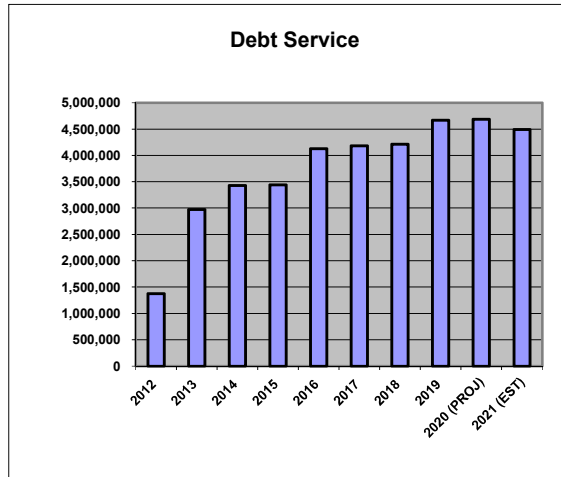
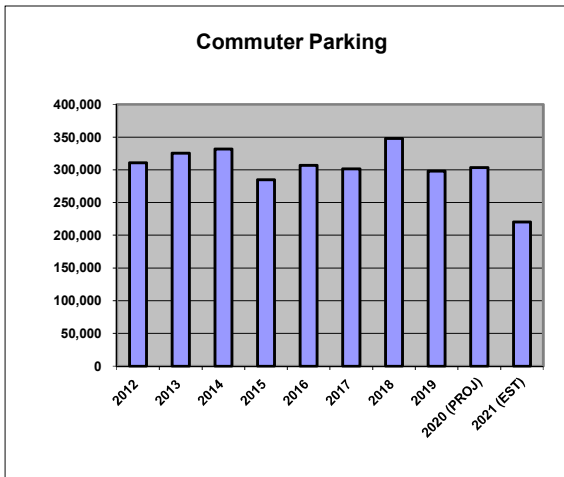
CAPITAL IMPROVEMENT PROGRAM

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

FUNDING SUMMARY	2020 Budget	2020 Proj	2021	2022	2023	2024	2025
Federal Grant	0	0	0	0	2,800,000	0	0
Federal Grant - Reimbursement	0	0	0	0	320,000	80,000	0
Motor Fuel Tax (MFT)	750,000	750,000	1,000,000	750,000	750,000	750,000	750,000
Rebuild Illinois Grant	0	0	824,000	412,000	0	0	0
Village of Northbrook IGA - Reimbursement	27,500	27,500	0	0	0	0	0
Infrastructure Replacement Fund (IRF)	7,989,500	8,594,500	2,818,000	13,435,000	9,915,000	8,955,000	6,915,000
MISC. UNPROGRAMMED ITEMS (see attached exhibit for breakdown)	0	20,500	0	0	0	0	0
TOTAL	\$ 8,767,000	\$ 9,392,500	\$ 4,642,000	\$ 14,597,000	\$ 13,785,000	\$ 9,785,000	\$ 7,665,000
PROJECT TYPE SUMMARY	2020 Budget	2020 Proj	2021	2022	2023	2024	2025
Capital Improvement	5,602,500	6,775,500	1,568,000	11,425,000	8,425,000	7,975,000	6,275,000
Professional Services	1,862,000	1,304,000	1,230,000	1,770,000	1,350,000	840,000	500,000
Maintenance	525,000	515,000	20,000	240,000	140,000	140,000	140,000
MISC. UNPROGRAMMED ITEMS (see attached exhibit for breakdown)	0	20,500	0	0	0	0	0
** Funded Externally of Reimbursed	777,500	777,500	1,824,000	1,162,000	3,870,000	830,000	750,000
TOTAL	\$ 8,767,000	\$ 9,392,500	\$ 4,642,000	\$ 14,597,000	\$ 13,785,000	\$ 9,785,000	\$ 7,665,000
MFT / IL REBUILD GRANTS	\$ 750,000	\$ 750,000	\$ 1,824,000	\$ 0	\$ 0	\$ 0	\$ 0
MUNIS	\$ 8,642,500	\$ 8,642,500	\$ 2,818,000	\$ 14,597,000	\$ 13,785,000	\$ 9,785,000	\$ 7,665,000

**BUDGET REQUEST - 2021
SUPPORT FUNDS - SUMMARY**

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	3,027,031	3,379,250	3,264,300	3,579,250	5.92%	9.65%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	1,475,405	1,572,700	1,558,000	1,572,700	0.00%	0.94%
COMMODITIES	29,474	25,700	24,700	24,700	-3.89%	0.00%
UTILITIES	5,089	8,300	8,606	8,300	0.00%	-3.56%
DEBT SERVICE	2,835,229	2,849,412	2,849,412	2,775,722	-2.59%	-2.59%
CAPITAL OUTLAY	26,737	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	2,017,068	2,021,731	2,021,731	1,827,607	-9.60%	-9.60%
TOTAL	9,416,033	9,857,093	9,726,749	9,788,279	-0.70%	0.63%



* See descriptions of Support Funds on following pages.

DEBT SERVICE FUND

The Debt Service Fund is used for paying general obligation debt incurred by the Village. Property tax is levied in such a fashion so that the Village will receive funds in time to pay the principal and interest as it becomes payable. No new debt is anticipated in 2021.

Schedule of General Obligation Debt Outstanding

Currently the Village has seven general obligation bond issues outstanding:

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 (QECB) program and will receive a credit from the US Government of approximately 70% of the interest due. The credit has been reduced between 7% and 9% in recent years due to Federal Sequestration cuts. These were issued as term bonds all due in 2028; a sinking fund will accumulate the principal portion of the debt service levied each year. These will be serviced using property tax levies.

General Obligation Bonds, Series 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 Bonds, Series 2015. This \$9.575 million tax exempt issue was dedicated to partially fund an expanded three-year capital plan. This debt will be serviced using property tax levies.

General Obligation Bonds, Series 2017. This \$5.7 million tax exempt issue was dedicated to fund capital projects and refund the remaining portion of the General Obligation Bonds, Series 2008. This debt will be serviced using property tax levies.

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

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

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

TAX LEVY YEAR	General Obligation Series 2011A – 09/26/11		General Obligation Series 2011B – 09/26/11		General Obligation Series 2012 – 02/06/12		General Obligation Series 2013 – 01/03/13		General Obligation Series 2015 – 05/06/15		General Obligation Series 2017 – 02/28/17		General Obligation Series 2018 – 05/21/18		General Obligation Series 2020 – 11/10/20		TOTAL
	Principal	Interest	Principal	Interest	Principal (4)	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
	\$9,900,000 (3)		\$12,500,000 QECB (2)		\$10,000,000 (1)		\$9,075,000 (5)		\$9,575,000 (1)		\$5,700,000 (1)		\$5,970,000 (1)		\$6,280,000 (1)		
2020	365,000	199,565	725,000	499,200	475,000	220,750	345,000	90,617	440,000	229,700	270,000	163,638	245,000	193,930	525,000	224,221	5,211,621
2021	380,000	192,265	725,000	499,200	495,000	212,438	350,000	83,718	455,000	216,500	280,000	155,538	255,000	184,130	555,000	190,863	5,229,652
2022	400,000	183,715	725,000	499,200	515,000	203,775	350,000	76,717	470,000	202,850	290,000	147,138	265,000	173,930	580,000	168,663	5,250,988
2023	425,000	174,115	725,000	499,200	540,000	193,475	355,000	69,718	485,000	188,750	300,000	138,438	275,000	163,330	600,000	145,463	5,277,489
2024	450,000	163,490	725,000	499,200	555,000	182,675	360,000	62,617	495,000	174,200	310,000	129,437	285,000	152,330	620,000	121,463	5,285,412
2025	475,000	151,340	725,000	499,200	580,000	170,188	365,000	55,418	510,000	159,350	320,000	120,137	295,000	140,930	645,000	96,663	5,308,226
2026	500,000	138,278	725,000	499,200	600,000	157,138	375,000	48,117	530,000	144,050	330,000	110,537	310,000	129,130	665,000	70,862	5,332,312
2027	355,000	123,277	880,000	499,200	455,000	142,138	380,000	40,618	545,000	128,150	345,000	99,812	320,000	119,830	685,000	44,262	5,162,287
2028	1,280,000	112,627	0	0	1,380,000	130,762	390,000	32,542	560,000	111,800	0	88,600	325,000	110,230	700,000	16,862	5,238,423
2029	1,335,000	74,228	0	0	1,425,000	92,812	390,000	23,963	575,000	95,000	0	88,600	335,000	100,480	705,000	8,812	5,248,895
2030	990,000	32,175	0	0	1,950,000	53,625	675,000	15,187	595,000	77,750	0	88,600	350,000	90,095			4,917,432
2031									610,000	59,900	455,000	88,600	360,000	79,245			1,652,745
2032									630,000	41,600	475,000	73,813	370,000	67,365			1,657,778
2033									650,000	21,125	490,000	57,187	385,000	55,155			1,658,467
2034											510,000	38,812	395,000	42,450			986,262
2035											525,000	19,687	410,000	29,020			983,707
													425,000	14,875			439,875
TOTALS	6,955,000	1,545,075	5,955,000	3,993,600	8,970,000	1,759,776	4,335,000	599,232	7,550,000	1,850,725	4,900,000	1,608,574	5,605,000	1,846,455	6,280,000	1,088,134	64,841,571

- (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 - \$6,525,000 is available in the 2011B sinking fund.
- (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
- (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 at least 100% of the actuarially determined required contribution (reflected as an expense in the Police Department budget) in the past and plans to continue full funding in the future.

The Illinois Municipal Retirement Fund (IMRF)

IMRF covers Village employees with the exception of sworn police personnel. The 2020 employer pension contribution for IMRF was 12.82% of salary. The rate is expected to decrease to 12.40% in calendar 2021. The Village also contributes 6.20% for the employer's portion of social security taxes for all employees, other than sworn police personnel and 1.45% for the employer's portion of Medicare taxes for all employees covered by Medicare. The Village contributes 100% of its required contribution based on the calculation by the IMRF.

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

FUNDING PROGRESSION

Based on the Actuarial Accrued Liability (AAL):

Actuarial Valuation Date	Police Pension Fund	Illinois Municipal Retirement Fund
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%
2014	77.43%	69.22%
2015	(GASB 68 valuation) 60.70%	88.97%
2016	(GASB 68 valuation) 70.13%	85.19%
2017	(GASB 68 valuation) 83.88%	84.89%
2018	(GASB 68 valuation) 69.19%	95.54%
2019	(GASB 68 valuation) 75.25%	82.21%

BUDGET REQUEST - 2021

3570XX-

DEBT SERVICE FUND

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	0	0	0	0	N/A	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	0	0	0	0	N/A	N/A
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
DEBT SERVICE	2,835,229	2,849,412	2,849,412	2,775,722	-2.59%	-2.59%
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	1,829,320	1,833,983	1,833,983	1,716,899	-6.38%	-6.38%
DEPARTMENT TOTAL	4,664,549	4,683,395	4,683,395	4,492,621	-4.07%	-4.07%

806010-

POLICE PENSION FUND

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	2,892,518	3,215,000	3,100,000	3,415,000	6.22%	10.16%
TRAINING & DEVELOPMENT	0	0	0	0	N/A	N/A
CONTRACTUAL SERVICES	55,361	81,500	74,500	81,500	0.00%	9.40%
COMMODITIES	0	0	0	0	N/A	N/A
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	0	0	0	0	N/A	N/A
DEPARTMENT TOTAL	2,947,879	3,296,500	3,174,500	3,496,500	6.07%	10.14%

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 and extended for five years in 2015 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. Residents who wish to receive back door pick up pay an extra charge billed and coordinated directly with the company. The Village now charges a set standard fee billed through the utility billing system for the basic service.

The service is funded through a combination of user fees and a General Fund transfer. The transfer provides for a subsidization of the fee. No increase in the user fee is included in this budget as the current contract expires on April 1, 2021 and the Village is negotiating contract pricing with various area waste haulers.

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

PARKING LOTS (COMMUTER STATION)

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

Since the Lake-Cook Road station lots opened a number of years ago, the use of the downtown lots has stabilized below capacity. Parking fees are used to maintain the lots (including snow removal) and the station. The daily parking rates were increased from \$1.50 per day to \$2.00 per day effective January 1, 2015. Effective January 1, 2017, the permit rates increased from \$150 to \$175 and \$215 to \$245 for residents and non-residents respectively. The rates adequately fund 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 - 2021

5820XX-

REFUSE FUND

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	71,795	118,250	104,500	118,250	0.00%	13.16%
TRAINING & DEVELOPMENT	0	0			N/A	N/A
CONTRACTUAL SERVICES	1,366,456	1,400,400	1,398,500	1,400,400	0.00%	0.14%
COMMODITIES	29,474	24,700	24,700	24,700	0.00%	0.00%
UTILITIES	0	0	0	0	N/A	N/A
CAPITAL OUTLAY	0	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	37,748	37,748	37,748	35,708	-5.40%	-5.40%
DEPARTMENT TOTAL	1,505,473	1,581,098	1,565,448	1,579,058	-0.13%	0.87%

6020XX-

COMMUTER PARKING LOTS

	ACTUAL 2019	BUDGET 2020	EST EXPEND 2020	BUDGET 2021	% CHG BUDG 2020→2021	% CHG BUDG EST→2021
PERSONNEL SERVICES	62,718	46,000	59,800	46,000	0.00%	-23.08%
TRAINING & DEVELOPMENT		0	0	0	N/A	N/A
CONTRACTUAL SERVICES	53,588	90,800	85,000	90,800	0.00%	6.82%
COMMODITIES	0	1,000	0	0	-100.00%	#DIV/0!
UTILITIES	5,089	8,300	8,606	8,300	0.00%	-3.56%
CAPITAL OUTLAY	26,737	0	0	0	N/A	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A	N/A
TRANSFERS OUT	150,000	150,000	150,000	75,000	-50.00%	-50.00%
DEPARTMENT TOTAL	298,132	296,100	303,406	220,100	-25.67%	-27.46%

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

ADMINISTRATIVE DIVISION

Finance Department		\$6,000
Shared cost of IT hardware	1,000	
Replace laptop computers	5,000	
Administration		\$26,000
Laptop computers	17,500	
Replace laptop computers	8,500	
Community Development		\$8,500
Shared cost of IT hardware	1,000	
Replace laptop computers	7,500	
Engineering Division (Public Works)		\$25,600
Shared cost of IT hardware	2,500	
Replace laptop computers	22,500	
Office equipment	600	

POLICE DEPARTMENT

Administration Division - includes ID printer		\$154,500
Fitness Equipment	3,700	
Replace laptop computers	5,000	
Body cameras	100,000	
Squad equipment	30,000	
Office Equipment	15,800	
Communications Division		\$5,000
Investigations/Youth/DARE/Social Services		\$10,500
Office and Squad Equipment	10,500	
Patrol Division		\$20,178
Computer equipment	1,000	
Training/Range/Evidence equipment	2,000	
Taser equipment	5,000	
Bike equipment	5,230	
Office and Squad Equipment	6,948	

PUBLIC WORKS DEPARTMENT

Street Division		\$3,850
Administration		
Shared cost of IT hardware	1,100	
Snow and ice control		
Salt spreader and maintenance equipment	750	
Forestry		
Lawn mowers and maintenance equipment	2,000	
Sewer Division		\$10,400
Administration		
Shared cost of IT hardware	1,200	
Wastewater Treatment Facility		
Various equipment upgrades	6,000	
Replace laptop computers	2,500	
Shared cost of IT hardware	700	
Water Division		\$117,600
Administration		
Shared cost of IT hardware	600	
Replace laptop computers	8,000	
Distribution		
SCADA controls and upgrades	5,000	
Main & Hydrant Maintenance		
Miscellaneous	2,000	
Meter Maintenance		
Water Meters	102,000	
Vehicle Maintenance (Garage)		\$7,500
Replace laptop computer	2,500	
AC Freon Exhaust	5,000	

APPENDIX B

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAFR – Comprehensive Annual Financial Report.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GAAP – Generally Accepted Accounting Principles.

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

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

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

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

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

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

IMRF - 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.

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

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

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

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

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

NPDES – National Pollution Discharge Elimination System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX C

SUMMARY OF SIGNIFICANT FINANCIAL, ACCOUNTING AND BUDGETING POLICIES

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

Reporting Entity and Its Services

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

Accounting, Auditing and Financial Reporting Policies

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

Fund Presentation

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

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

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

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

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 Consolidated JETSB Fund** – The Village of Deerfield Treasurer is the Treasurer of the Consolidated Joint Emergency Telephone Systems Board for Deerfield, Bannockburn and Lincolnshire. This fund accounts for receipts and disbursements of the E911 surcharge (per line charge on land-based and cellular phones) allocated to each community in the Consolidated JETSB.

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

Basis of Accounting

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

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

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

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

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 using the modified accrual basis of accounting for Governmental Funds and the accrual basis of accounting for Proprietary Funds. The following lists exceptions from GAAP contained in the presentation of the budget:

- The treatment of depreciation expenses, which are not shown in the budget, but the full purchase price of equipment and capital improvements are, while purchases of capital improvements are depreciated in the 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:

	1/1/21
Equalized Assessed Valuation(2019)	\$1,524,116,833
Non-Home-Rule Debt Limit - 8.6%	131,074,048
Amount of Debt Applicable to Limit	57,075,000
Legal Debt Margin Available	73,999,048

The outstanding debt issues are property tax backed but subject to abatement based on available reserves and federal government rebates. Although the amount of recent debt has been larger than normal, it was planned due to the requirements of the treatment plant project (total cost \$32 million), Library remodeling and expanded 2015-2017 capital improvement plan. The Village's current bond rating is Aaa by Moody's, reaffirmed in May 2018.

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

Capital Projects Funding

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

Accounting, Auditing and Financial Reporting Policies

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

Investment Policies

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

Fixed Asset Policy

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

General Fixed Assets

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

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

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

Property Assets

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

Classification of Fixed Assets

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

Capitalization Policy

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

Procedures for Updating the Fixed Assets and Property Control Record

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

Fund Balance Policy

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

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

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