

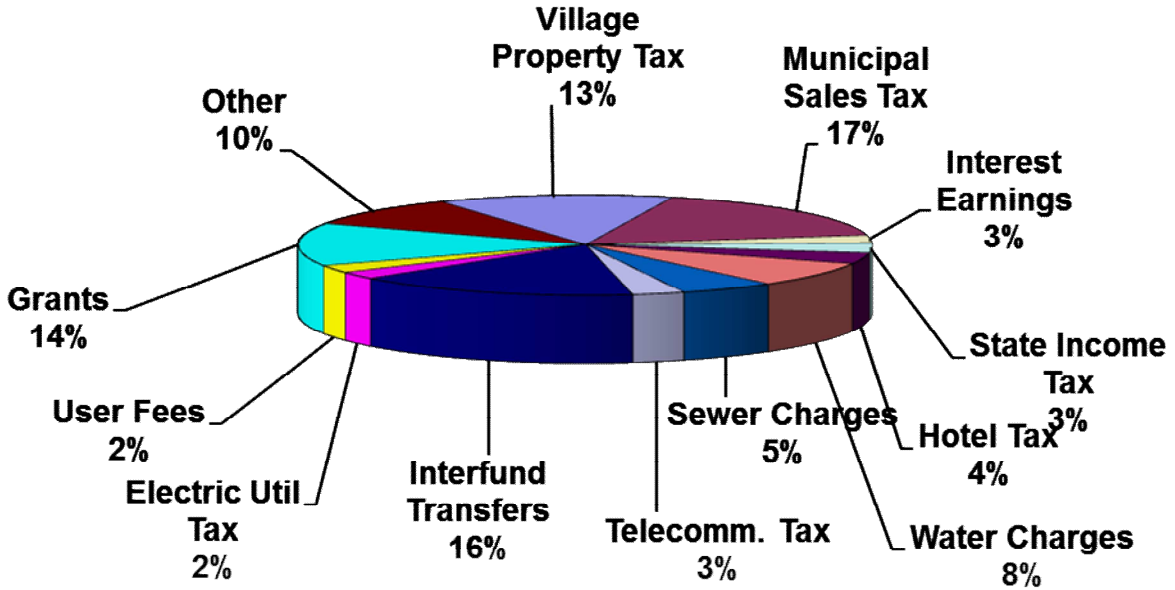


VILLAGE OF DEERFIELD, ILLINOIS

ANNUAL BUDGET

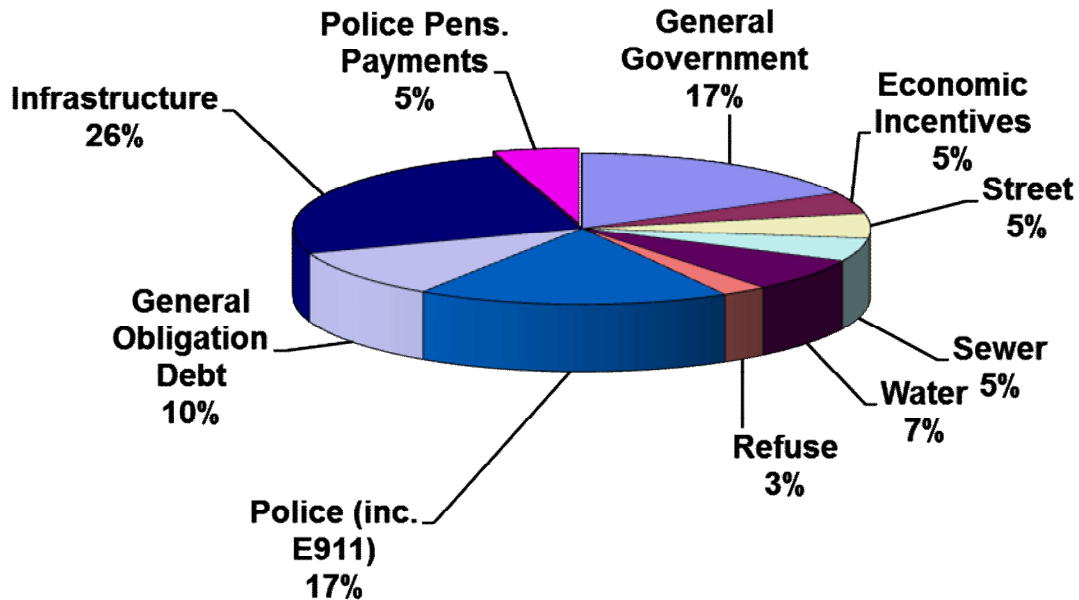
JANUARY 1, 2016 TO DECEMBER 31, 2016

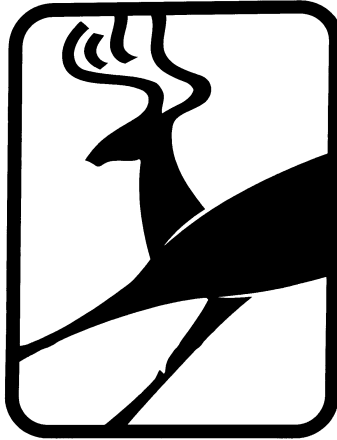
BUDGET REVENUES - FY 2016



2016 Budget Expenditures

(by function)





VILLAGE OF DEERFIELD

ANNUAL BUDGET

JANUARY 1, 2016 TO DECEMBER 31, 2016

ELECTED OFFICIALS

Harriet Rosenthal, Mayor

Alan Farkas, Trustee
Tom Jester, Trustee
Robert Nadler, 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
Barbara Little, Director of Public Works and Engineering
Clint Case, Building & Code Enforcement Supervisor
Jeff Ryckaert, Village Planner
Andrew Lichterman, Assistant Village Manager

www.deerfield.il.us

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PUBLIC WORKS

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CAPITAL PROJECTS FUNDS

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VILLAGE OF DEERFIELD

BUDGET MESSAGE

Municipal government provides a wide range of basic services on which we all depend: police protection, 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, 2016 through December 31, 2016. This 12 month budget meets all state mandated accounting and financial reporting requirements. Three years ago the Village transitioned from a fiscal year to a calendar year budget. In order to accommodate the transition to a calendar year budget, 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 due to the fact that revenues and expenditures reflect a shortened fiscal period.

The total expenditure budget for fiscal year 2016 is \$58,000,976. Of this total expenditure, \$3.4 million represents transfers from the General Fund into the Scavenger Fund and Infrastructure Replacement Fund due to the reallocation of the property tax levy that is discussed in greater detail in the General Corporate Fund section of this message. Excluding these transfers, total expenditures reflect a 2% increase from last year's budget, primarily due to an increase in the capital improvement program including the reconstruction of Deerfield Road. Last year's capital program was year one of a three year plan to address infrastructure improvements in the Village partially funded through a \$10 million bond issuance. The operating component of the budget is \$27,160,479 which is a 2% decrease from the prior year. The decrease in the operating component is due primarily to the completion of the water meter replacement program.

This budget addresses programs and service levels that have been stable for several years due to the constrained economic conditions of the last several years and an enhanced capital project program that rebuilds an aging infrastructure. Reflecting the slower economic conditions locally and statewide 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. This budget reflects the Village's labor force at full strength, as the Police Department fills the vacant position of Deputy Chief, which has long been the approved structure of the Department.

PLANNING PROCESSES

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

The Board has determined that a continued program of replacing and maintaining the infrastructure of the Village has become a key priority. This budget includes a reallocation of the Infrastructure Replacement Fund and Scavenger Fund tax levies 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. This is the first year the debit service tax levy will reflect obligations for the \$10 million bond issuance approved as part of last year's budget.

The economic downturn that has affected the country over the past several years certainly played a major role in the budget deliberations this year, as did the uncertainty around legislative decisions that have yet to come out of Springfield. Due to past budgeting decisions, a low tax composition relative to other similarly situated communities, conservative spending practices, the relative strength of the micro economy in Deerfield, and our strong fund balance, the Village has not had to implement the drastic personnel and program reductions that many local governments have found necessary. The Village has selectively filled open employee positions, implemented departmental reorganizations to gain efficiencies and has eliminated unfilled full time positions when possible.

Over the past five years the Water and Sewer Funds reflected structural deficits. Four years ago the Village Board undertook a comprehensive review of the funds' operations and projections for the next four years. Due to lower water usage that affects both water and sewer revenues, the Board approved a revenue plan that increased water and sewer revenues the last three years and will continue to do so this year. These increases, along with strategic personnel changes, have eliminated the structural imbalance that previously affected these funds. This budget reflects positive growth in both the Water and Sewer Fund.

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

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

GENERAL CORPORATE FUND

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

Revenues: The 2016 General Fund has projected new revenues of \$ 21,743,653 which is a 20% increase over last year's budget. The property tax levies for the Scavenger Fund and Infrastructure Replacement Fund total approximately \$3.4 million and have been reallocated to the General Fund to support public safety. When excluding these property tax reallocations, revenues increased 1%. The Sales Tax reflects a relatively flat projection due to the evolving local economy and the uncertainty around consumer spending. The Hotel Room Tax is budgeted for a 5% increase as the leisure and convention activity in the localized economy has continued to show strength. The state shared income tax is expected to be flat when compared to last year, however, the state has also threatened to reduce or eliminate the municipality's share of this revenue in their latest budget proposals. The state use tax reflects a 6% increase over last year's budget. Building permit revenue is projected to produce a modest 5% increase due to continued strong residential and commercial remodeling. Both the telecomm tax and the electric utility tax are expected to remain flat when compared to last year-end figures. These are expected to generate \$1.25 million respectively for the General Fund. Overall, revenues are sufficient to cover the operating costs of the fund.

Expenditures:

Total expenditures for the General Corporate Fund are budgeted at \$24,704,246 which is a 14% increase from last year's budget. There is a total transfer of \$3.4 million from the General Fund to the Infrastructure Replacement Fund for capital project funding. This is comprised of a \$2.4 million transfer from the reallocated General Fund property tax levy and a \$1 million transfer from General Fund reserves. Additionally, \$955,984 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. There is no change year-over-year in the Walgreen sales tax rebate expense in the Finance Dept. budget as Walgreen's is expected to maintain consistent levels of sales and production. There is a projected decrease in employee health insurance charges due to plan design changes. Personnel costs reflect an increase of 2.25% for non-union employees, which is consistent with the wage increases recently negotiated by the police and public works union. The police and public works union contracts are ratified through December 31, 2017. Village operations are very labor intensive. The largest single operating cost relates to personnel, representing 74% of the General Fund less the Walgreen's payment, 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 \$2.65 million. Since the Village receives 20% of the revenue from this agreement, as Walgreen's activity changes the expense changes, and this is offset by a similar move in the sales tax revenue line.
- \$3.4 million transfer from the General Fund to the Infrastructure Replacement Fund to support the capital improvement program and \$955,984 to the Scavenger Fund.
- A 2.25% 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 projected at \$4,121,188 (decrease of 13%) against new revenues of \$4,373,000 (+2%). A large expenditure reduction is reflected this year due to the water meter replacement project being completed last year. The Village continues to see a decrease in revenue when compared with historical usage due to the loss of our largest user to the Village of Northbrook and a fundamental reduction in the average use. The Village received a 4 % wholesale increase last year, and a 5% wholesale increase this year. The Village expects to receive similar increases in future years, as the City of Highland Park pays debt service associated with the recent rehabilitation of their water treatment facility. A 4% increase in the Village's water rate is included. No major water projects are anticipated during the year. The annual deficit has been eliminated this year and is further discussed below.

Highland Park, the Village's wholesale water supplier, is continuing a series of annual water rate increases to pay off debt associated with the rehabilitation of their treatment facilities. This budget includes an increase

in water rates for Deerfield customers from \$4.08 to \$4.24 (4%) per 100 cubic feet as of January 1st.

Sewer Budget: The Sewer Fund expenditures are projected at \$4,706,525 (+1.5%) against new revenues of \$4,736,980 (+2%). No substantial capital expenditures are included in this budget; these are in the IRF. As discussed further below, the sewer rate will be increased 2.5% effective January 1.

The 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. Four years ago, the Board reviewed projected operating forecasts in these funds and approved a revised funding schedule for the funds to be brought back into balance. In the Water Fund, it was decided to remain with 2.5% increases over the last four years, since after FY 12/13 the debt service payment of approximately \$485,000 per year ended, which would have been enough of an expense reduction to bring this fund back into balance. However due to the increase in the wholesale water rate discussed above, the Village has budgeted a 4% increase this year to keep pace with increased wholesale fees. For the Sewer Fund, the Board agreed to rate increases of 10% in FY 12/13, 5% in FY 2013A and 2.5% in FY 2014. As projected, these increases have returned the Sewer Fund to a positive position and growth is occurring in the Water Fund. Future increases in these funds will need to keep pace with operating costs.

SCAVENGER (REFUSE) FUND

The Village bid its waste hauling contract during FY 10/11 and entered into a new five year contract with Waste Management Incorporated. Significant changes to the base service level were introduced that has resulted in a substantially lower cost to the Village for this service. In 2015, the final year of the contract, staff negotiated a 5 year extension that includes no increase in the refuse and recycling rate for 2016 and 2017. The contract extension also includes a 1 year rate freeze on the yard waste sticker fee. Consequently, the Village will pass along no increase in the yard waste sticker or refuse/recycling user fee for 2016. Last year's property tax levy for this fund totaled \$955,984. This entire levy will be held flat and reallocated to the General Fund resulting in \$0 levy in the Scavenger Fund. The user rate will be held flat at \$7.18 per month per household. This will allow the fund to continue to operate with a modest surplus.

MOTOR FUEL TAX FUND

The MFT budget projects State allotments of approximately \$426,500 which is about a 2% decrease from last year. The Village continues using the entire allotment for capital outlay in the street rehab program. This year's expenditure totals \$494,000. However, these revenues are being threatened by the State's fiscal uncertainty and the Village has already experienced delays in monthly disbursements from the State. Payments have since resumed, however, the future of this source remains unknown.

PENSION FUNDS

For employees covered by the Illinois Municipal Retirement Fund, the Village contributed 12.94% (a decrease from 13.95% in 2014) of each employee's eligible pay plus the employer's contribution of 7.65% for Social Security and Medicare coverage. The employee contributes 4.5% for IMRF and 7.65% for Social Security and Medicare coverage. The employer's share is expensed in each operating function, and is projected to decrease to 12.78% in calendar year 2016 (1.24% 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 2015, an additional \$871,305 was contributed to the pension fund (23% of salaries). The Village has recently lowered its estimated investment rate of return and updated its projected salary increases. We expect 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 these funds. Contributions are expensed within each operating fund/department/division that has corresponding salary expense.

CAPITAL PROJECTS

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

\$13.7 million is budgeted in the infrastructure replacement fund to cover capital expenditures for 2016, which is consistent with the \$10 million bond issuance approved last year with the intent of funding an enhanced capital improvement program from 2015-2017.

Major capital projects scheduled for 2016 include (costs shown are Village totals for the fiscal year):

- Continuation of the Street Rehabilitation Program (\$1,500,000)
- Deerfield Road Reconstruction (\$2 million)
- North Avenue Reconstruction (\$878,600)

The demand for capital improvements has become the Village's most pressing need and the 2015, 2016 and 2017 program years reflect an increased scale from the level of work completed in prior years. In preparation of numerous major capital projects scheduled over this three year period, the Village Board approved a \$10 million bond issuance in May, 2015. This year's program will require the full attention of staff and is funded through a combination of grants, GO bonds and IRF revenues. These capital improvements have been prioritized to address areas that are in need of roadway improvements as well as underground utility improvements. The work has also been planned in a way that will minimize disruption to the motoring public as much as possible. The street rehab program will be maintained in future years while capital improvements are also slated to take place in 2016 and 2017 on Deerfield Road, North Avenue, Brierhill Road, Woodvale Avenue and the Kates/Pfingssten Road Bridge. In recent years significant road improvements were achieved through the Lake Eleanor/Heather Road project, Carlisle/Carriage Way Infrastructure Improvement Project, Lake Cook Road Widening and Reconstruction project, Briarwood Vista Improvement Project and North Trail Drainage Improvement Project. Three years ago also concluded the construction of the sewage treatment plant replacement project which had been under planning and design for five years. The \$10 million bond issuance should be sufficient to fund approximately 50% of the cost of capital improvements completed from 2015 through 2017.

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 \$614,342. More details can be found in the Capital Projects Funds section.

ASSESSED VALUATION

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

<u>Year</u>	<u>Amount *</u>	<u>% Change</u>
2005	1,245,632,882	25.5
2006	1,371,881,605	10.9
2007	1,534,804,968	11.9
2008	1,577,953,846	2.8
2009	1,586,409,629	0.5
2010	1,501,605,590	-5.3
2011	1,392,522,439	-7.3
2012	1,293,263,968	-7.1
2013	1,228,417,175	-5.0
2014	1,227,301,586	-0.1

DEBT SERVICE FUND

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

The Village issued its 7th debt obligation issuance in conjunction with the passage of last year's budget. The debt issuance totals \$9.575 million and will be used to fund approximately 50% of the total cost of capital improvements scheduled for 2015 through 2017. Last year's issuance will first appear on property tax bills in 2016. The Village currently has seven outstanding general obligation debt issues, \$3,660,000 of the 2008 Series, \$9,785,000 of the 2010 Series, \$16.47 million of 2011 Series A and Series B, \$10 million of the 2012 Series, \$1.975 million of the 2013 Series and \$9.575 million of the 2015 Series are all property tax supported. In addition, the Village has outstanding debt of \$9,625,000 relating to the Library improvement project, which is supported by the Library's property tax payers. As of December 31, 2015, Deerfield's total outstanding bonded General Obligation debt of \$61,090,000 is 4.98% of its total 2014 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 April, 2015. The Village Board has indicated that it will examine the financial status of the Village each year prior to the final adoption of the annual tax levy with a preference for abating debt service requirements for the Build America Bond and Qualified Energy Conservation Bond. The Village Board did abate \$494,408 of the net required 2015 debt service property tax levy of \$3,626,235 for these issues using federal credits.

PROPERTY TAX LEVY

The 2015 Property Tax Levy for all Village funds is \$7,075,988. This represents an increase of 13% from the extended 2014 levy. The entire increase for the levy is for debt service on the existing issues and the increased scale of capital improvements scheduled for 2016. As discussed above, this also includes debt service associated with \$10 million bond issuance approved in 2015. The 2015 levy is distributed as follows: \$0 to the Refuse Fund, \$0 to the IRF (as these dollars have been reallocated to the General Fund), \$3,449,753 to the General Fund, and \$3,626,235 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 2015 represent 5% of the total property tax bill in the Village.

The Library levy increased 3.9% to \$4,626,446. 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.

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, 2016 and December 31, 2016.

KENT STREET
Village Manager

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Deerfield
Illinois**

For the Fiscal Year Beginning

January 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Deerfield, Illinois for its annual budget for the year beginning January 1, 2015. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

BUDGET SUMMARY AND HISTORICAL PERSPECTIVE

Revenue Item	General	Sewer	Water	Refuse	Garage	MFT	Police Pension	Debt Service	Infrastr. Repl.
Taxes:									
Property Tax	3,476,753							3,626,235	
Home Rule Sales Tax	3,100,000								1,050,000
Replacement Tax	135,000								
Motor Fuel						425,000			
Sales Tax	5,000,000								
Local Use Tax	320,000								
State Income Tax	1,700,000								
Hotel-Motel Tax	1,900,000								
License & Permits									
Liquor/Food	75,000								
Other Business Lic	50,500								
Vehicle	370,000								
Building Permits	925,000	15,000	40,000						
Non-Business Lic	9,000								
Charges:									
Police Services	279,000								
False Alarms	52,000								
Dispatching Serve	250,000								
User Charges		2,900,500	4,270,000	505,500					
Rental Income	235,000		60,000						
Fran Fees - Cable	425,000								
Telecom. Charges	1,250,000								
Electric Utility Tax	1,250,000								
50/50 Program	65,000								
Interfund Charges	249,000				395,000		1,000,000		
Engineering Fees	10,000								
Misc Rev									
Interest Earnings	105,000	2,000		2,500	100	1,500	1,200,000	44,000	2,500
Grants	56,000							494,408	6,889,263
Miscellaneous	211,400	5,000	3,000	24,000	10,000			730,131	390,000
Employee Cont							395,000		
Ordin Violations	245,000								
Bond Proceeds									
Transfers:									
Transfers In		1,814,480		955,984					3,493,769
From General Fund									
Trans to Debt Service									
Misc Transfers									
TOTAL NEW REVENUE	21,743,653	4,736,980	4,373,000	1,487,984	405,100	426,500	2,595,000	4,894,774	11,825,532
(To)/From Reserve	2,960,593	(30,455)	(251,812)	(9,786)	3,534	67,500	186,300	(737,800)	1,930,100
TOTAL RESOURCES	24,704,246	4,706,525	4,121,188	1,478,198	408,634	494,000	2,781,300	4,156,974	13,755,632
EXP. CATEGORIES:									
Personnel	13,013,706	1,747,625	959,950	113,250	228,500				
Other Services	100,490	11,230	1,850		3,500				
Contractual	5,557,494	536,461	354,193	1,302,500	33,400		66,300	1,200	2,877,000
Commodities	813,434	471,866	2,707,480	24,700	116,600				
Capital Outlay	362,801	9,335	42,064		22,500	494,000			10,878,632
Debt Service		1,816,480						4,130,774	
Pension Payments							2,715,000		
Transfers	4,856,321	113,528	55,651	37,748	4,134			25,000	
TIF Rebate									
TOTAL EXPEND.	24,704,246	4,706,525	4,121,188	1,478,198	408,634	494,000	2,781,300	4,156,974	13,755,632

BUDGET SUMMARY AND HISTORICAL PERSPECTIVE (cont'd)

Parking Lots	Equip. Replace.	E-911	2016	2015	2015	2014	
			TOTAL BUDGET	PROJECTED	TOTAL BUDGET	ACTUAL	
			7,102,988	6,278,492	6,251,392	5,331,730	<u>Taxes:</u>
			4,150,000	4,000,000	4,200,000	4,551,893	Property Tax
			135,000	135,000	125,000	139,743	Home Rule Sales Tax
			425,000	422,000	435,000	611,469	Replacement Tax
			5,000,000	4,900,000	4,900,000	5,434,044	Motor Fuel
			320,000	350,000	300,000	356,053	Sales Tax
			1,700,000	1,800,000	1,700,000	1,744,931	Local Use Tax
			1,900,000	2,000,000	1,800,000	2,070,324	State Income Tax
							Hotel-Motel Tax
							<u>License & Permits</u>
			75,000	70,000	70,000	75,100	Liquor/Food
			50,500	55,500	55,500	58,195	Other Business Lic
			370,000	330,000	330,000	328,931	Vehicle
			980,000	1,005,000	930,000	2,693,534	Building Permits
			9,000	9,000	9,000	7,448	Non-Business Lic
							<u>Charges:</u>
			279,000	253,000	282,000	272,778	Police Services
			52,000	52,000	52,000	25,929	False Alarms
			250,000	244,000	236,000	230,847	Dispatching Serve
248,000			7,924,000	7,365,100	7,739,000	7,187,072	User Charges
			295,000	268,000	265,000	300,674	Rental Income
			425,000	425,000	375,000	432,114	Fran Fees - Cable
		330,000	1,580,000	1,580,000	1,685,000	1,591,597	Telecom. Charges
			1,250,000	1,250,000	1,250,000	1,294,977	Electric Utility Tax
			65,000	125,000	65,000	122,089	50/50 Program-Tree Mitigatio
	732,116		2,376,116	2,264,873	2,402,051	2,217,397	Interfund Charges
			10,000	47,000	32,000	48,536	Engineering Fees
							<u>Misc Rev</u>
1,400	20,000	6,000	1,385,000	1,430,200	1,255,650	3,390,186	Interest Earnings
			7,439,671	970,547	964,547	1,808,830	State/Fed Grants
			1,373,531	1,367,696	1,160,331	1,510,149	Miscellaneous
			395,000	385,000	385,000	374,137	Employee Contributions
			245,000	245,000	245,000	307,744	Ordin Violations
			0	9,842,428	10,000,000	0	Bond Proceeds
							<u>Transfers:</u>
			6,264,233	1,806,639	1,806,639	1,817,019	Transfers In
			0	10,887,197	1,200,000	1,524,307	From General
			0	0	0	831,850	Trans to Debt Service
			0	0	0	0	Misc. Transfers
249,400	752,116	336,000	53,826,039	62,163,672	52,506,110	48,691,627	TOTAL NEW REVENUE
72,650	(137,774)	121,887	4,174,937	(888,815)	690,454	(6,356,372)	(To)/From Reserve
322,050	614,342	457,887	58,000,976	61,274,857	53,196,564	42,335,255	TOTAL RESOURCES
							<u>EXP. CATEGORIES:</u>
41,000			16,104,031	15,204,781	16,094,644	14,876,544	Personnel
			117,070	79,030	116,555	85,108	Other Services
119,700		90,900	10,939,148	9,333,632	9,914,852	8,914,511	Contractual
11,350		50,000	4,195,430	3,778,273	4,022,696	3,773,753	Commodities
	614,342	128,500	12,552,174	13,190,002	13,173,228	4,541,080	Capital Outlay
			5,947,254	5,407,069	5,252,538	4,475,765	Debt Service
			2,715,000	2,465,000	2,515,000	2,447,398	Pension Payments
150,000		188,487	5,430,869	11,817,070	2,107,051	3,221,096	Transfers
			0	0	0	0	TIF Rebate
322,050	614,342	457,887	58,000,976	61,274,857	53,196,564	42,335,255	TOTAL EXPENDITURES

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

FUND	1/1/2015 AUDITED BEGINNING FUND BALANCE	PROJECTED NEW REVENUES	PROJECTED EXPENDITURES	12/31/2015 PROJECTED ENDING FUND BALANCE
General	\$20,867,419	\$18,300,422	\$20,222,593	\$18,945,248
Sewer	587,010	4,541,239	4,569,213	559,036
Water	(849,795)	4,021,000	4,288,153	(1,116,948)
Garage	31,911	395,100	388,465	38,546
Subtotal "Operational" Funds	\$20,636,545	\$27,257,761	\$29,468,424	\$18,425,882
MFT	927,908	425,000	988,000	364,908
Refuse (Solid Waste)	381,662	1,486,184	1,456,099	411,747
Debt Service	25,299	3,443,699	3,444,699	24,299
2011B Debt Service Sinking Fund	2,183,228	760,000	23,322	2,919,906
Infrastructure				
Replacement (inc. Bond Proc)	2,276,297	24,916,212	22,400,108	4,792,401
Parking Lots	258,116	244,400	285,850	216,666
Vehicle & Equipment				
Replacement	4,481,383	703,051	297,520	4,886,914
Enhanced 911	1,214,895	342,215	388,536	1,168,574
COMBINED VILLAGE FUNDS	\$32,385,333	\$59,578,522	\$58,752,558	\$33,211,297
Police Pension	\$41,594,356	2,585,150	2,522,300	\$41,657,206

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
2016
BUDGET SUMMARIES BY FUND**

FUND	1/1/2016 PROJECTED BEGINNING FUND BALANCE	BUDGET NEW REVENUES	BUDGET EXPENDITURES	12/31/2016 PROJECTED ENDING FUND BALANCE
General	\$18,945,248	\$21,743,653	\$24,704,246	\$15,984,655
Sewer	559,036	4,736,980	4,706,525	589,491
Water	(1,116,948)	4,373,000	4,121,188	(865,136)
Garage	38,546	405,100	408,634	35,012
Subtotal "Operational" Funds	\$18,425,882	\$31,258,733	\$33,940,593	\$15,744,022
MFT	364,908	426,500	494,000	297,408
Refuse (Solid Waste)	411,747	1,487,984	1,478,198	421,533
Debt Service	24,299	4,129,774	4,130,774	23,299
2011B Debt Service Sinking Fund	2,919,906	765,000	26,200	3,658,706
Infrastructure				
Replacement (inc. Bond Proc)	4,792,401	11,825,532	13,755,632	2,862,301
Parking Lots	216,666	249,400	322,050	144,016
Vehicle & Equipment				
Replacement	4,886,914	752,116	614,342	5,024,688
Enhanced 911	1,168,574	336,000	457,887	1,046,687
COMBINED VILLAGE FUNDS	\$33,211,297	\$51,231,039	\$55,219,676	\$29,222,660
Police Pension	\$41,657,206	2,595,000	2,781,300	\$41,470,906

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.

2015 Property Tax Levy with Five Year Comparison

Fund	2011	2012	2013	2014	2015
General	2,140,000	2,114,000	2,198,500	0	3,449,753
Scavenger	883,428	905,500	928,140	955,984	0
Infrastructure	45,000	45,000	82,885	2,361,087	0
Debt Service (net)	1,362,274	2,036,929	2,044,886	2,934,321	3,626,235
Total Village	4,430,702	5,101,429	5,254,411	6,251,392	7,075,988
Library	3,966,072	4,121,113	4,274,572	4,450,687	4,626,446
Combined Levy	8,396,774	9,222,542	9,529,043	10,702,079	11,702,434
Tax Rate History					
EAV	1,392,522,439	1,293,263,968	1,228,417,175	1,227,301,586	1,251,847,618
Tax Rate(per \$100)					(est)
Village (blended)	0.318	0.394	0.428	0.509	0.565
Library (blended)	0.285	0.319	0.348	0.363	0.370
Combined	0.603	0.713	0.776	0.872	0.935

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

BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END FY 2013A	YR.END 2014	BUDGET 2015	EST.YR.END 2015	BUDGET 2016	% CHG BUDG 15->16
GENERAL FUND (10)						
<i>Taxes-----</i>						
-Corporate Property	2,142,554	2,247,995	0	100	3,449,753	N/A
-Sales	3,492,509	5,434,044	4,900,000	4,900,000	5,000,000	2.04%
-Home Rule Sales	2,257,183	3,413,920	3,200,000	3,000,000	3,100,000	-3.13%
-Hotel/Motel	1,318,409	2,070,324	1,800,000	2,000,000	1,900,000	5.56%
-State Income	1,151,815	1,744,931	1,700,000	1,800,000	1,700,000	0.00%
-State Use Tax	222,405	356,053	300,000	350,000	320,000	6.67%
-Prior year Property Tax	0	0	5,000	0	0	-100.00%
-Pers. Prop. Replace.	57,295	139,743	125,000	135,000	135,000	8.00%
-Telecommunications Tax	936,502	1,261,799	1,350,000	1,250,000	1,250,000	-7.41%
-Electric Utility Tax	857,310	1,294,977	1,250,000	1,250,000	1,250,000	0.00%
<i>Fines-----</i>						
-Court/Local Ordinance	236,390	307,744	275,000	273,500	275,000	0.00%
<i>License Fees-----</i>						
-Business	58,699	58,195	60,500	55,500	55,500	-8.26%
-Liquor	58,875	75,100	65,000	70,000	70,000	7.69%
-Vehicle	329,111	328,931	330,000	330,000	370,000	12.12%
-Other	4,845	7,448	2,000	2,000	2,000	0.00%
<i>Permit Fees-----</i>						
-Building	826,447	2,592,589	875,000	950,000	925,000	5.71%
-Other	0	0	7,000	7,000	7,000	0.00%
<i>Inspection Fees-----</i>						
-Engineering	2,074	48,536	32,000	47,000	10,000	-68.75%
<i>Other-----</i>						
-Dispatching Services	93,621	230,847	236,000	244,000	250,000	5.93%
-Interest Earned (net)	(97,366)	(226,324)	105,000	100,000	105,000	0.00%
-Special Police Services	204,045	272,778	282,000	253,000	279,000	-1.06%
-Activity Donations	37,303	122,089	50,000	50,000	50,000	0.00%
-Grants	40,417	54,960	54,000	55,000	56,000	3.70%
-Transfers In	182,665	274,000	224,000	246,822	249,000	11.16%
-Cable Franchise Fees	305,849	432,114	375,000	425,000	425,000	13.33%
-Auction Proceeds	8,386	27,431	7,500	7,500	7,500	0.00%
-Rental Income	225,405	269,092	235,000	235,000	235,000	0.00%
-False Alarm Fees	20,925	25,929	27,000	27,000	27,000	0.00%
-Miscellaneous	245,874	170,745	165,000	237,000	240,900	46.00%
TOTAL NEW REVENUE	15,219,547	23,035,990	18,037,000	18,300,422	21,743,653	20.55%
Adjustment (To)						
From Fund Balance	(236,562)	(1,668,352)	3,477,837	1,922,171	2,960,593	-14.87%
TOTAL EXPENDITURES	14,982,985	21,367,638	21,514,837	20,222,593	24,704,246	14.82%
WATER FUND (50)						
-Water Sales	3,006,491	3,763,753	4,180,000	3,900,000	4,240,000	1.44%
-Interest Earned	0	0	0	0	0	N/A
-Miscellaneous/contributions	1,377,239	149,605	103,000	121,000	133,000	29.13%
TOTAL NEW REVENUE	4,383,730	3,913,358	4,283,000	4,021,000	4,373,000	2.10%
Adjustment (To)						
From Retained Earnings	(1,230,086)	431,945	475,814	267,153	(251,812)	-152.92%
TOTAL OPERATING EXPENSES	3,153,644	4,345,303	4,758,814	4,288,153	4,121,188	-13.40%

BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END FY 2013A	YR.END 2014	BUDGET 2015	EST.YR.END 2015	BUDGET 2016	% CHG BUDG 15->16
SEWER FUND (54)						
-Sewer Use Fees	2,065,472	2,645,264	2,775,000	2,650,000	2,870,000	3.42%
-Interest Earned	(737)	(4,594)	2,000	2,000	2,000	0.00%
-Miscellaneous/transfers in/contributic	2,363,282	2,066,556	1,857,139	1,889,239	1,864,980	0.42%
TOTAL NEW REVENUE	4,428,017	4,707,226	4,634,139	4,541,239	4,736,980	2.22%
Adjustment (To)						
From Retained Earnings	(1,280,351)	(15,274)	1,032	27,974	(30,455)	-3051.07%
TOTAL OPERATING EXPENSES	3,147,666	4,691,952	4,635,171	4,569,213	4,706,525	1.54%
MOTOR FUEL TAX FUND (14)						
-Intergov. Transfer In	390,027	611,469	435,000	422,000	425,000	-2.30%
-Interest Inc./Misc.	(3,316)	(9,329)	1,500	3,000	1,500	0.00%
TOTAL NEW REVENUE	386,711	602,140	436,500	425,000	426,500	-2.29%
Adjustment (To)						
From Fund Balance	307,289	(602,140)	551,500	563,000	67,500	-87.76%
TOTAL EXPENDITURES	694,000	0	988,000	988,000	494,000	-50.00%
GARAGE FUND (70)						
-Charges for Service	205,449	382,842	395,000	385,000	395,000	0.00%
-Interest Earned/Misc.	9,213	11,238	10,300	10,100	10,100	-1.94%
TOTAL NEW REVENUE	214,662	394,080	405,300	395,100	405,100	-0.05%
Adjustment (To)						
From Fund Balance	38,635	(10,951)	42,615	(6,635)	3,534	-91.71%
TOTAL EXPENDITURES	253,297	383,129	447,915	388,465	408,634	-8.77%
POLICE PENSION FUND (80)						
-Employer Contribution	895,479	989,616	1,100,000	950,000	1,000,000	-9.09%
-Employee Contrib.	256,787	374,137	385,000	385,000	395,000	2.60%
-Invest. Income	1,944,806	3,664,620	1,100,000	1,250,150	1,200,000	9.09%
TOTAL NEW REVENUE	3,097,072	5,028,373	2,585,000	2,585,150	2,595,000	0.39%
Adjustment (To)						
From Fund Balance	(1,653,640)	(2,533,342)	(9,200)	(62,850)	186,300	-2125.00%
TOTAL EXPENDITURES	1,443,432	2,495,031	2,575,800	2,522,300	2,781,300	7.98%
DEBT SERVICE FUND (35)						
-Property Taxes	1,315,256	1,338,600	2,209,321	2,209,321	2,901,235	31.32%
-Transfer From General Fund	818,344	831,850	0	0	0	N/A
-Interest Earned/Misc./BAB credit	1,238,381	1,213,400	1,232,128	1,234,378	1,228,539	-0.29%
TOTAL NEW REVENUE	3,371,981	3,383,850	3,441,449	3,443,699	4,129,774	20.00%
Adjustment (To)						
From Fund Balance	45,951	41,824	3,250	1,000	1,000	-69.23%
TOTAL EXPENDITURES	3,417,932	3,425,674	3,444,699	3,444,699	4,130,774	19.92%
2011B DEBT SERVICE SINKING FUND (36)						
-Property Taxes	725,000	725,000	725,000	725,000	725,000	0.00%
-Interest Earned	(46,324)	52,219	15,000	35,000	40,000	166.67%
TOTAL NEW REVENUE	678,676	777,219	740,000	760,000	765,000	3.38%
Adjustment (To)						
From Fund Balance	(678,343)	(776,719)	(738,800)	(736,678)	(738,800)	0.00%
TOTAL EXPENDITURES	333	500	1,200	23,322	26,200	2083.33%

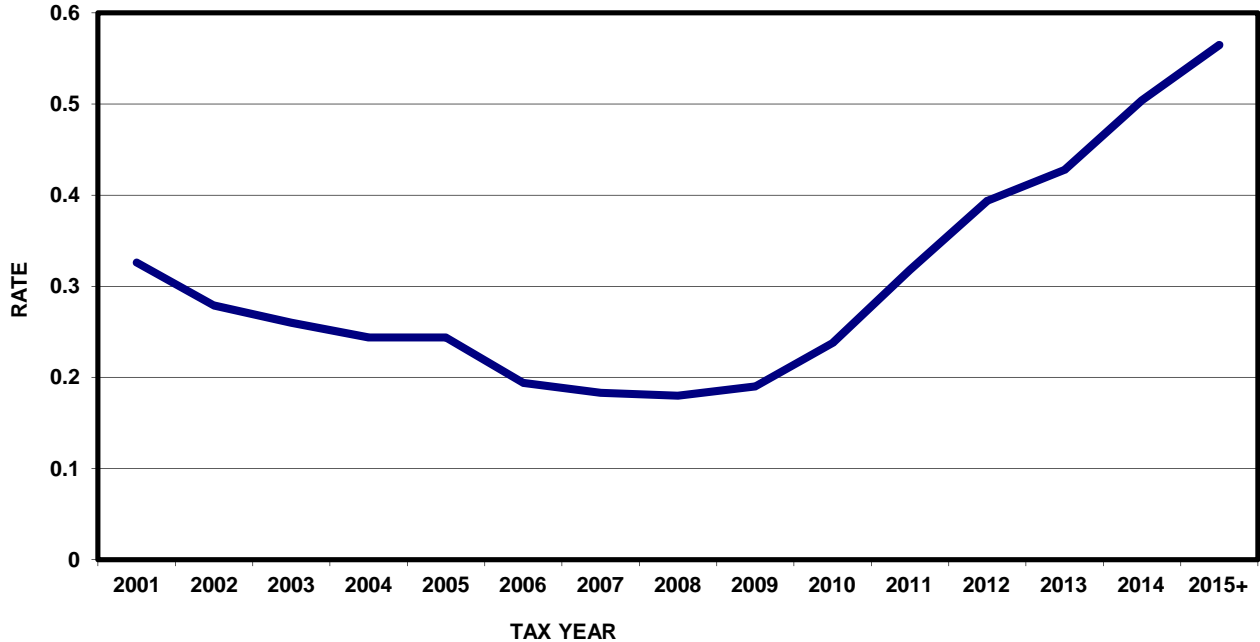
BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END FY 2013A	YR.END 2014	BUDGET 2015	EST.YR.END 2015	BUDGET 2016	% CHG BUDG 15->16
INFRASTRUCTURE REPLACEMENT (22) including bond proceeds						
-Transfers in	2,334,610	1,524,307	1,200,000	10,887,197	3,493,769	191.15%
-Home Rule Sales Tax	768,109	1,137,973	1,000,000	1,000,000	1,050,000	5.00%
-Property Tax	44,964	83,774	2,361,087	2,361,087	0	-100.00%
-Infrastructure Maintenance Fee	194,292	317,390	200,000	400,000	200,000	0.00%
-Other (Grants/Bond Proc.)	0	1,252,735	10,412,000	10,259,428	7,079,263	-32.01%
-Interest Earned	(7,252)	(10,043)	2,500	8,500	2,500	0.00%
TOTAL NEW REVENUE	3,334,723	4,306,136	15,175,587	24,916,212	11,825,532	-22.08%
Adjustment (To)						
From Fund Balance	2,338,605	(1,486,484)	(3,270,587)	(2,516,104)	1,930,100	-159.01%
TOTAL EXPENDITURES	5,673,328	2,819,652	11,905,000	22,400,108	13,755,632	15.54%
VEHICLE & EQUIPMENT REPLACEMENT FUND (21)						
-Interfund Transfer	359,884	570,939	683,051	683,051	732,116	7.18%
-Interest/Misc.	64,514	(38,519)	20,000	20,000	20,000	0.00%
TOTAL NEW REVENUE	424,398	532,420	703,051	703,051	752,116	6.98%
Adjustment (To)						
From Fund Balance	(8,320)	29,335	(173,823)	(405,531)	(137,774)	-20.74%
TOTAL EXPENDITURES	416,078	561,755	529,228	297,520	614,342	16.08%
EMERGENCY TELEPHONE SYSTEM (911) (17)						
-Surcharge Revenue	228,170	329,798	335,000	330,000	330,000	-1.49%
-Grant/Miscellaneous	6,199	3,108	0	6,215	0	N/A
-Interest	(6,820)	(9,826)	6,000	6,000	6,000	0.00%
TOTAL NEW REVENUE	227,549	323,080	341,000	342,215	336,000	-1.47%
Adjustment (To)						
From Fund Balance	3,483	149,543	186,551	46,321	121,887	-34.66%
TOTAL EXPENDITURES	231,032	472,623	527,551	388,536	457,887	-13.21%
SOLID WASTE SYSTEM (58)						
-User Fees	324,969	500,449	505,500	505,000	505,500	0.00%
-Property Taxes	906,951	936,361	955,984	955,984	0	-100.00%
-Interfund Transfer	0	0	0	0	955,984	
-Miscellaneous	26,184	34,687	42,000	24,000	24,000	-42.86%
-Interest	(1,926)	(8,016)	1,200	1,200	2,500	108.33%
TOTAL NEW REVENUE	1,256,178	1,463,481	1,504,684	1,486,184	1,487,984	-1.11%
Adjustment (To)						
From Fund Balance	(302,877)	(23,436)	(3,085)	(30,085)	(9,786)	217.21%
TOTAL OPERATING EXPENSES	953,301	1,440,045	1,501,599	1,456,099	1,478,198	-1.56%

BUDGET SUMMARY - FOUR YEAR COMPARISON

FUND/REVENUE SOURCE	YR.END FY 2013A	YR.END 2014	BUDGET 2015	EST.YR.END 2015	BUDGET 2016	% CHG BUDG 15->16
COMM. STATION PARKING (60)						
-User Fees	187,386	226,450	218,000	243,000	248,000	13.76%
-Misc. Revenue	0	0	0	0	0	N/A
-Interest	(1,923)	(2,176)	1,400	1,400	1,400	0.00%
TOTAL NEW REVENUE	<u>185,463</u>	<u>224,274</u>	<u>219,400</u>	<u>244,400</u>	<u>249,400</u>	13.67%
Adjustment (To)						
From Fund Balances	57,554	107,677	147,350	41,450	72,650	-50.70%
TOTAL EXPENDITURES	<u>243,017</u>	<u>331,951</u>	<u>366,750</u>	<u>285,850</u>	<u>322,050</u>	-12.19%
TOTAL NEW REVENUES	37,208,707	48,691,627	52,506,110	62,163,672	53,826,039	2.51%
Adjustment (To)						
From Fund Balance	(2,598,662)	(6,356,374)	690,454	(888,814)	4,174,937	504.67%
TOTAL EXPENDITURES	<u>34,610,045</u>	<u>42,335,253</u>	<u>53,196,564</u>	<u>61,274,858</u>	<u>58,000,976</u>	9.03%

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
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			X		
OTHER FINANCING USES	X	X	X	X	X	X	X

MAJOR BUDGET POLICIES AND OBJECTIVES

VILLAGE GOALS

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

MAJOR BUDGET POLICIES FOR THIS FISCAL YEAR

- Competitive base salary increase of 2.25% for non-union employees, police patrol officers, and public works maintenance workers per collective bargaining agreements
- Act as lead agency for completion of Deerfield Road reconstruction from the Metra viaduct to the eastern Village limit and continuing with roadway resurfacing up to Windsor Drive in the City of Highland Park.
- Purchase of 630 Central Avenue for future redevelopment purposes
- Continued reduction of Inflow and Infiltration into the sanitary sewer system
- Continuation with year 2 of the 3 year (2015-2017) enhanced capital improvement plan
- Management of last year's \$10 million bond issuance anticipated to cover approximately 50% of the required funds to complete scheduled capital improvements from 2015-2017.
- Website redesign including enhanced non-emergency communication tools
- Preservation of Village fiscal responsibility including the protection of the local government distributive fund, use tax and e-911 distributions from a state fund sweep
- Personnel changes including promotions to Assistant Village Manager and Deputy Director of Public Works and Engineering
- 2.5% increase in sewer rate, 4% increase in water rate to keep pace with wholesale increases and 0% increase in the refuse rate as a result of a negotiated contract extension with Waste Management.
- Use of federal credits from Qualified Energy Conservation Bonds and Building America Bonds to partially abate debt service property tax levy (\$494,408).
- Total Village property tax levy increase of 13% (\$824,596).
- \$3,449,753 property tax levy to the General Fund; \$0 levy to the Refuse and Infrastructure Funds, and approximately a \$3.6 million tax levy to fund debt service requirements associated with previously completed capital projects.

MAJOR CAPITAL PROJECTS

Street Rehabilitation & Sidewalk Replacement Project: \$2 million program funded through the Infrastructure Replacement Fund (IRF) and Motor Fuel Tax (MFT). 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 of Willow Avenue (between Hackberry Road and the southern limit), Constance Drive, Christopher Lane, Lisa Marie Court, and resurfacing of Deerpath Drive (between Central Avenue and Deerfield Road).

Deerfield Road Reconstruction Project: \$6.76 million to complete reconstruction of Deerfield Road between the Metra viaduct and the eastern Village limit continuing with roadway resurfacing up to Windsor Drive in the City of Highland Park. Subterranean work in Deerfield includes 6,000 feet of water main replacement, sanitary sewer point repairs and lining, 6,000 feet of storm sewer replacement, 50,000 square feet of sidewalk replacement including relocation of the sidewalk along the south side of Deerfield Road, removal and replacement of nine traffic signals, and installation of an over-height vehicle detection system near the Metra underpass. Bridge work includes resurfacing the bridges over the West Fork and the Middle Fork of the North Branch of the Chicago River in the Village of Deerfield and rehabilitation of three bridges over U.S. Route 41. This project is valued at approximately \$18 million worth of infrastructure improvements

with 70% of participating costs funded by outside sources leaving a net cost to the Village of approximately \$2 million. The Village's funding source for this project is the IRF. Outside funding sources include the Congestion Mitigation and Air Quality Improvement Program, Illinois Surface Transportation Urban Program, Lake County Department of Transportation, and the State Road Funds Program. The Village of Deerfield is lead agency on this project.

North Avenue Reconstruction Project: \$1.15 million for replacement of the existing roadway, possible re-profiling and replacement of storm sewers to improve drainage, water main replacement, and sanitary sewer point repairs and lining. This roadway forms the border between the Village of Deerfield and the Village of Bannockburn, thus the Villages are collaborating on the project with the cost for the work being allocated proportionately. The project limits are North Avenue between Wilmot Road and Chestnut Street. This project is valued at approximately \$2.25 million worth of infrastructure improvements with 80% of participating costs funded by outside sources leaving a net cost to the Village of approximately \$878,600. The Village's funding source for this project is the IRF. The Village of Deerfield is lead agency on this project.

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

The Village Board annually updates and reviews the capital project program for a three to five year period towards developing stable financing for the immediate budget year and beyond. A financing program is developed based on results from the prior year, the economic conditions at the time and projections of major revenues and expenditures for the immediate and future budget years. In the past, the Village has 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. As necessary, the Village will issue debt to complete certain projects but this source is used sparingly. In 2015, the Village Board authorized the issuance of \$10 million in bonds to fund half the cost for capital improvements slated for 2015-2017.

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

- Increase the water rate by 4%, sewer rate by 2.5% and no increase to the refuse rate. The increases in the water and sewer rates are necessary to provide for ongoing operation of these funds. Although the Water Fund had been operating at a loss, FY 12/13 was the last year of debt service for a revenue bond out of this fund, which eliminated approximately \$485,000 in expenses for this fund in future years. Additionally, the water meter change out program was completed in 2015. These changes will allow this fund to return to balance in the near future. In the Refuse Fund, as part of a negotiated contract extension with the waste hauler the Village was able to avoid any contract escalations in 2016, therefore, no increase in the refuse user rate or property tax revenue will be passed on to the public.
- The deficit that had affected the Sewer Fund revenues appears to be reversing and returning to normal due to efficiencies at the treatment plant, a reduction in treatment plant head count from 2014 and previous years of adjustments to user fees that helped keep pace with ongoing expenses. This year again calls for a 2.5% increase in the rate to ensure the Fund can maintain balance.
- Use of approximately \$1,000,000 in fund balance drawdown in the General Fund to help fund capital projects.
- The proposed levy includes a \$691,914 (23%) increase for the debt service fund as this is the first time the bonds issued in 2015 are included in the levy. The proposed levy does however include

abatements (reductions) in the amount of \$494,408 for Federal Government rebates for Build America Bonds and Qualified Energy Conservation Bonds.

- To provide the Village the greatest flexibility, the property tax levies for the Refuse Fund and Infrastructure Fund have been reallocated to the General 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 the Illinois Statutes and local ordinances. Pursuant to State Statute, the Village is a home rule municipality and as such it has, among other powers: (1) a wider range of revenue options available, (2) no tax rate maximum, and (3) the ability to issue general obligation debt without limit. The Village has been sparing in the use of the tax levy and until FY 2004/05 the only home rule revenue source utilized by the Village was a 6% hotel tax. Subsequently, the Village has imposed a home rule sales tax at a current rate of 1% with a portion dedicated to the capital projects program.

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

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

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

Debt Issues. This budget includes no new debt issuances. Last year, 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, 2015, includes the entire \$9.575 million 2015 issue, \$7,065,000 of the 2013 issues, the entire \$10 million 2012 issue, \$21,005,000 of the 2011 issues, \$9,785,000 of the Series 2010 Build America Bonds, and \$3,660,000 of the Series 2008 issue. The Village retired \$1,210,000 of debt and the Library retired \$510,000 of debt in the year ending December 31, 2015.

As indicated above, substantial additional debt was necessary over the past few years to support the Village's capital program, especially the \$32 million treatment plant project, funding for the Deerfield Public Library project and the expanded capital program for 2015-2017. The Village has maintained its Aaa bond rating through these issues and although this debt will carry a full faith and credit backing to provide for the lowest possible interest rate, the Village has applied for and received significant savings through the Federal Build America Bonds and Qualified Energy Conservation Bonds programs. Also, the interest rate environment recently has allowed the Village to receive historically low interest rates on its tax exempt debt. The combination of these circumstances will save the Village residents significant sums in debt service costs over the life of the issues.

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

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

Effects of Capital Projects on Operating Budget. Major capital projects in this year's budget include:

- Street, Sidewalk and Curb Rehabilitation Projects: These projects will 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 is expected to lower spring patching costs associated with Constance Lane, Christopher Drive, and Lisa Marie Court as well as avoidance of slip and fall liabilities.
- Deerfield Road Reconstruction Project: This project consists of street, curb, sidewalk and bridge rehabilitation, and completely new water main, and traffic signals, and an over-height vehicle detection system will be installed. Completion of this project will reduce maintenance costs associated with repairing water main breaks, due to the aging water infrastructure, as well as concrete and plow equipment damage. *Operating Effect:* The Village anticipates a total operating reduction of approximately \$65,000 annually due to the water main and hardscape improvements. Specifically, by installing new water main the Village estimates 6 less water main breaks will be experienced and 600,000 gallons of water will be preserved with an associated savings of \$50,000 annually. The street, curb, sidewalk and lighting improvements will also help reduce maintenance costs. With the installation of new hardscape the Village anticipates a reduction of approximately \$15,000 annually, due to the avoidance of damage to plow equipment and reducing the need for roadway and sidewalk patching and mud jacking.
- North Avenue Reconstruction Project: This project consists of a new roadway, water main and sections of storm sewer. The completion of this project will help mitigate flooding in the subdivision through partial installation of a conventional storm sewer system and possible street re-profiling. In particular, the intersection of Chestnut and Williams should experience flood mitigation. *Operating Effect:* The mitigation of street flooding will reduce staff overtime, property damage and storm clean-up/restoration but it is not expected to significantly reduce maintenance costs or lower the operating budget. As an ancillary benefit residents will receive improved water quality, water pressure and fire protection as the water main is upsized from a 6" diameter to 10" diameter.
- Sewer Projects: This consists of the sewer lining program, sewer inspection program, and inflow and infiltration (I/I) consulting services. These projects will extend the life of the Village's underground sewer system and reveal deficiencies in the system that will guide staff during future planning years and reduce the unnecessary treatment of storm water at the wastewater treatment plant. *Operating Effect:* By removing I/I from the outside of the 150 homes in the northwest and northeast quadrant

that have been identified to have deficiencies, roughly 2 million gallons of storm water will be diverted from the wastewater treatment plant during a 60 minute peak rainfall, which equates to an operating reduction of \$1,350 per event.

INFRASTRUCTURE MANAGEMENT

The Village believes that ongoing maintenance of its infrastructure and equipment is of prime importance to reduce the risk of emergency repairs and avoid the cost increases of deferred maintenance. To finance capital projects, the Village utilizes standard capital raising techniques such as General Obligation and Revenue Bond Issues, as well as pay-as-you-go practices when reasonable. Two examples of the pay-as-you-go program are (1) the Vehicle and Equipment Replacement Fund and (2) the Infrastructure Replacement Fund. The purpose of the Vehicle and Equipment Replacement Fund is to keep annual expenses in balance while providing sufficient funds for the replacement of vehicles and major equipment items that cost in excess of \$5,000. The Village also has established an Infrastructure Replacement Fund to provide funding for ongoing maintenance of the Village's infrastructure, primarily streets and underground improvements. There is a greater level of scheduled projects this year that is anticipated to continue through 2017. Funding for the capital project program is from grants, a portion of the home rule sales tax, infrastructure maintenance fee, bond proceeds and MFT funds.

MAJOR REVENUES

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

Property Tax - \$7,075,988 – A change from previous years is that this property tax levy allocates \$0 for the Refuse and Infrastructure Funds. The dollars that would otherwise be levied for these purposes have been reallocated to the General Fund to allow the Village the greatest flexibility. Property taxes are also levied for 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). The EAV is expected to show a slight increase for tax year 2015 as the effects of the economic downturn from the past years slowly continue to recover. It is anticipated that the EAV will see growth in future years as the markets continue to recover and new developments (i.e. AMLI and Woodview) are added to the property tax base and contribute to the EAV. Since the Village is home rule and collects nearly its entire levy regardless of the change in EAV, the property tax revenue is based on the approved levy.

As indicated, the 2015 property tax levy for Refuse and Infrastructure Funds was eliminated and reallocated to the General Fund. The Village Board has historically kept increases to a minimum to provide relief in this area to property owners knowing that the major portion of the debt service for the treatment plant and other capital improvements will be property tax supported.

EQUALIZED ASSESSED VALUATION

<u>Tax Levy Year</u>	<u>Net for Taxing Purposes</u>	<u>Incremental (TIF) Valuation</u>	<u>Total</u>
2004	992,399,806	235,599,719	1,227,999,525
2005*	1,245,632,882	66,888,404	1,311,416,290
2006	1,371,881,605	74,101,285	1,445,982,890
2007	1,534,804,968	83,146,886	1,617,951,854
2008	1,577,953,846	84,212,560	1,662,166,406
2009	1,586,409,629	0	1,586,409,629
2010	1,501,605,590	0	1,501,605,590
2011	1,392,522,439	0	1,392,522,439
2012	1,293,263,968	0	1,293,263,968
2013	1,228,417,175	0	1,228,417,175
2014	1,227,301,586	0	1,227,301,586

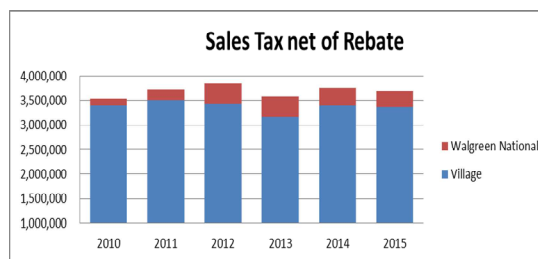
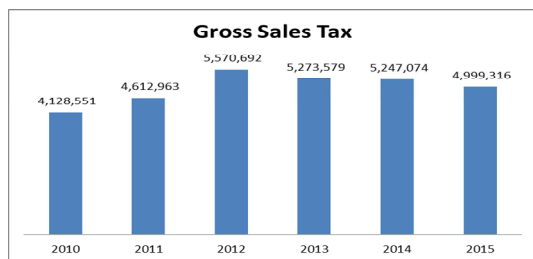
* The Village's TIF District 1 was terminated for the 2005 tax year; District 2 for the 2009 tax year.

As property in Illinois is generally assessed at one-third of actual market value, this results in an estimated total market value of \$3.68 billion for all taxable property in the Village for 2014, which is a nominal drop of \$3.3 million in total value from 2013.

Sales Tax - \$4,900,000 regular projected in 2015 (\$5,000,000 budgeted in 2016) / \$3,000,000 home rule projected in 2015 (\$3,100,000 budgeted in 2016) Sales tax, which is now the Village's largest single General Fund revenue item, is a 1% tax (regular) on the exchange of all tangible personal property within the Village, and the Home Rule tax, which is an additional 1% on items that are not titled (autos) or groceries or drugs. This tax is collected by the State and remitted to the Village. The home rule tax was increased from 0.5% effective January 1, 2009.

The home rule tax is split between the General Fund and the IRF, with ¼ going to the IRF for capital project funding and the balance to the General Fund. In addition, the amounts above are gross amounts received by the Village. The Village has a long standing agreement with Walgreen National Corp. to rebate 80% of the Village sales tax that the firm pays. The amount of the rebate is projected at \$2.65 million for 2015 and is budgeted at this same amount for 2016. This expense is budgeted in the Finance Dept. budget.

This revenue source, on a gross basis including the Walgreens National activity, decreased last year with estimated gross regular sales tax declining about 5%. This decrease is due largely to a 12% decrease in Walgreens National activity rather than a decrease in the Village's Sales Tax base. Sales tax net of the Walgreens rebate, which is the amount of money the Village actually retains, decreased approximately 2%. Sales tax excluding all Walgreens National activity remained consistent with the prior year, which showed a significant increase from 2013.



Income Tax - \$1,800,000 projected in 2015 (\$1,700,000 budgeted in 2016) - 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. This revenue source has slowly been recovering. However, it is subject to the discretion of the state legislature and can be decreased or totally retained by state legislative action; there was unsuccessful action to do this in the recent state legislative sessions and this funding source continues to be a topic of debate for the Illinois General Assembly.

Hotel/Motel Tax - \$2,000,000 projected in 2015 (\$1,900,000 budgeted in 2016) - This revenue source had been substantially affected by the downturn in business travel during fiscal year 2007-08 but has begun to recover and is budgeted to increase in 2016. This revenue is very sensitive to the economy and other external sources as our six hotels cater mainly to the business traveler. The receipts have remained constant over the past three years and the projection is based on this trend to continue. None of the six hotels have closed or indicated that they intend to close; their business is supported by the number of corporate businesses in the Village, especially in the pharmaceutical area which has maintained some strength. The Village levies a 6% tax on room occupancy charges pursuant to its home rule authority.

Investment Earnings - \$930,200 projected in 2015 (\$885,000 budgeted in 2016) - The largest portion is earned in the Police Pension Fund, where \$ 750,000 (80%) is budgeted from a combination of equities and fixed income securities. The projections are based on existing investments and on amounts to be invested in the coming year. Short term interest rates remain at historically low levels, and the spending down of fund balances for operations and capital projects has decreased the investable assets of the operating funds and hence their income from this source.

Building Permit Revenue - \$950,000 projected in 2015 (\$925,000 budgeted in 2016) - This revenue, which is tied directly to building and remodeling activity in the Village, increased significantly two years ago due primarily to the construction permit fees from commercial and residential remodeling. Most notably, building permits for the Woodview and AMLI apartment buildings account for approximately 53% of the total building revenues received in 2014. The two new developments have combined to add 500 new luxury rentals to the market and began leasing in mid-2015. With the exception of these two developments, similar building activity was experienced in 2015 and is again forecasted for the coming year as the local economy continues to stabilize due to the recovering real estate market, residents remodel their existing homes rather than move, and custom homes are being desired by new buyers. The Village has been buffered somewhat from the overall downdraft in real estate due to the concentration of health care related companies located here, with corporate or North American headquarters locations for Walgreens, Takeda Pharmaceuticals, Mondelez International (former Kraft Foods snack division), Baxter, Fortune Brands, CF industries and others. Also, the Village continues to remain an attractive residential community with quality schools and local services. The desirability of the Village's residential community is exemplified by the increased number of new luxury apartments and proposed commercial developments in downtown.

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

Water - \$3,900,000 projected in 2015 (\$4,240,000 budgeted in 2016) - The budgeted amount for water sales, is based on the rate of \$4.24 per 100 cubic feet. This rate reflects an increase of 4% this year to keep pace with higher wholesale costs of water from the City of Highland Park and increased operating expenses in this fund. Usage continues to stagnate. This fund is in a deficit position but FY 12/13 was the final year of debt service for the 2003 issue which has resulted in an expense reduction of \$485,000 per year and the meter change out program was completed in 2015. The current revenue projections should allow the fund to return to a balanced position in the near future.

Sewer - \$2,650,000 projected in 2015 (\$2,870,000 budgeted in 2016) - The budgeted amount for sewer charges, is based on water usage and a sewer charge of \$3.23 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 the Board decided to increase rates by 10% four years ago, 5% three years ago, followed by 2.5% increases each year thereafter. Demand as indicated by water usage is stagnant and shows no sign of any significant increase. The previous rate increases have brought this fund into a positive position.

Refuse - \$486,000 projected in 2015 (\$486,000 budgeted in 2016) - The budgeted amount for direct customer refuse billing, is based on a user fee of \$7.18 per month. This reflects a 0% increase from last year as there is no escalator in the waste hauler contract for 2016. The contractual refuse service is funded through a combination of user charges and a General Fund transfer. The Village negotiated a five year contract extension with the incumbent hauler, Waste Management, effective April 1, 2016, which freezes 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.

FINANCIAL CONDITION OF THE FUNDS

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

Generally the funds of the Village are in sound condition and, if the budget performs as projected, they will continue to have available balances by year-end. As indicated above, the revised sewer and water rates have enabled the sewer fund to have a positive balance and the water fund is expected to return to a balanced position in the near future.

FINANCIAL CONDITION OF THE VILLAGE

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

- Moody's bond rating of Aaa
- Continued stability in sales tax revenue
- Relatively stable equalized assessed valuation for property tax purposes
- Debt issuance only for large cost, long-lived projects
- Continued full required funding contribution of pension costs
- Continuing maintenance of the Village waste water treatment plant and equipment
- Funding of the Vehicle and Equipment Replacement Fund
- Continued economic development activity and private capital investments

FUTURE YEARS' PROJECTIONS

The Village projects its Operating Fund two years into the future. Estimates are conservative. The Village is assuming a general increase of 2% for items not guaranteed by contract or other similar surety. In addition, the Village is assuming a 5% increase in the wholesale cost of water purchased from Highland Park annually until the associated debt service payments for the new water plant stabilize. A 2.5% increase in the waste hauler contract starting in 2018. The Village is tentatively assuming a 4% user rate increase is the water fund and a 2.5% increase in user rates for the sewer fund to keep pace with operating costs.

PERSONNEL

The budget includes employee promotions to the position of Assistant Village Manager and Deputy Director of Public Works and Engineering as a means of acknowledging additional responsibilities and succession planning. There will be no net increase in personnel. As employee turnover occurs due to retirements and departures, positions are reevaluated to ensure that the manpower is necessary and that the proper skill sets are acquired as positions are filled.

DEVELOPMENT ACTIVITIES

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

The Village has not been immune to the general downturn in residential property values. However, the price decreases have not been as drastic as other areas of the country or even this region; homes in foreclosure number less than 25 out of 6500 in 2014 and continue to decline. As the assessment procedure uses three years of market activity, the assessed value of existing property has had six years of decline, approximately 4.5% for tax year 2009, an additional 5% for 2010, 6% for 2011, 7% for 2012, 5% for 2013 and less than 1% for 2014. As the Village is a home rule unit, it is not dependent on the level of assessed value to increase property taxes but this situation does affect the school and park districts which are non-home rule.

Otherwise, building activity in the residential arena continues with primarily remodeling activity in the residential and commercial sectors. Permit fees continue to remain strong. The near future in commercial activity will also be in the remodeling area with slightly higher overall building permit fees as a result. Two residential developments (AML1 and Woodview) broke ground in 2014 and brought significant building permit fees to the Village. These developments will also bring new residents to the Village and they will contribute to consumer spending. There are other various transit-oriented developments being discussed with developers that have the potential to greatly enhance the downtown over the next few years.

The Village is fortunate to have become the headquarters location for a number of large, international pharmaceutical and health related industries including long established firms like Walgreens, Baxter and Takeda North America. Fortune Brands, United Stationers and CF Industries also have corporate headquarters in the Village. The Village has recently become the corporate headquarters for Mondelez International, the international snack foods operation of Kraft. These firms continue to fill and remodel existing office buildings and attract companies to the area. This activity continues to provide a foundation for the micro-economy of the immediate area and has helped support local businesses and residential housing due to the influx of new employees. New retail activity has shown recent signs of stirring, primarily in development of new fast casual restaurants, grocers and mid-size retail.

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

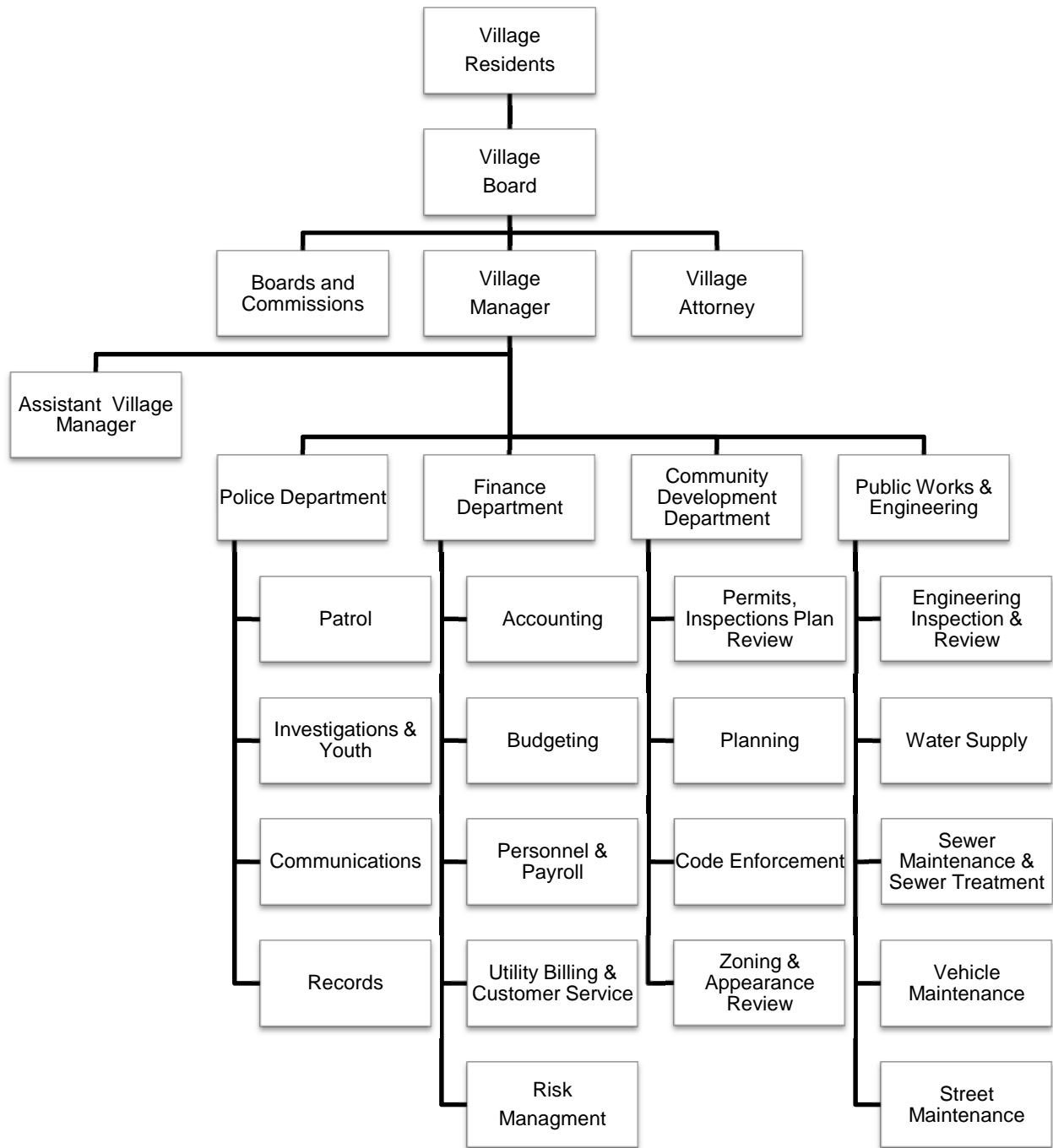
BUDGET CALENDAR

BUDGET PREPARATION AND LEGISLATIVE ENACTMENT FOR 2016

<u>DATES</u> *	<u>OPERATING TIMETABLE</u>	<u>RESPONSIBILITY CENTER</u>
August 1-7	- Final preparation of department budgets	Department heads, staff
August 7	- All departmental budgets requests entered into Munis budget module	Department heads, staff
August 10 – August 28	- Manager reviews budget with department heads; further review when necessary	Village Manager, Finance Director, Department heads
September 18	- Budget to Mayor and Board of Trustees for review	Finance Department
September 18 - October 23	- 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	- Legal publication of notice of public inspection of budget & public hearing	Staff
October 1	- Proposed budget placed on file for review by public	Staff
November 2	-Public hearing on proposed 2016 budget	Mayor and Board of Trustees, Staff
November 5	-Publish 2015 Tax Levy hearing notification	Staff
November 16	-Approve 2016 budget and Public hearing on 2015 Tax Levy	Mayor and Board of Trustees
December 7	- Approve 2015 Tax Levy to fund calendar year 2016	Mayor and Board of Trustees
Jan. 1, 2016	- Budget Effective Date	
Jan.-Dec. 2016	- Implement and Administer Budget	Staff
Jan.-Dec. 2016	- Review of Progress toward Goals and Objectives	Staff, Mayor and Board of Trustees

*all 2015 unless noted

Village of Deerfield, Illinois Organization Chart



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

DEPARTMENT	2010	2011	2012	2013	2013A	2014	2015	2016
VILLAGE MANAGER	3	2	5	5	5	5	5	5
FINANCE	10	10	8	8	8	8	8	8
COMMUNITY DEVELOPMENT	7	7	7	7	7	8	8	8
PUBLIC WORKS:								
ADMINISTRATION	4	4	4	4	4	4	4	4
ENGINEERING	3	2	2	2	2	2	3	3
STREETS	7	7	7	7	7	7	7	7
UTILITIES MAINTENANCE	15	14	14	14	14	14	13	13
SEWAGE TREATMENT PLANT	8	8	8	8	7	7	7	7
GARAGE	2	2	2	2	2	2	2	2
TOTAL PUBLIC WORKS	39	37	37	37	36	36	36	36
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	31	31	32	32	33	34	34	34
TOTAL POLICE	53	53	54	54	55	56	56	56
TOTAL	112	109	111	111	111	113	113	113

Part time Employees - Full time equivalent

DEPARTMENT	2010	2011	2012	2013	2013A	2014	2015	2016
VILLAGE MANAGER	0.6	1.4	1.4	0.2	0.2	0.2	0.6	0.6
FINANCE	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
COMMUNITY DEVELOPMENT	0.6	0.6	0.6	0.6	0.6	0.0	0.0	0.0
PUBLIC WORKS:								
ENGINEERING	0.3	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	3.8	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	0.8	0.8	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	3.6	3.6	2.8	2.8	2.8	2.8	2.8	2.8
TOTAL - PART TIME - FTE	8.8	10.0	9.2	8.0	8.0	7.4	7.8	7.8

No changes in the number of personnel in 2016.

SUPPLEMENTAL INFORMATION

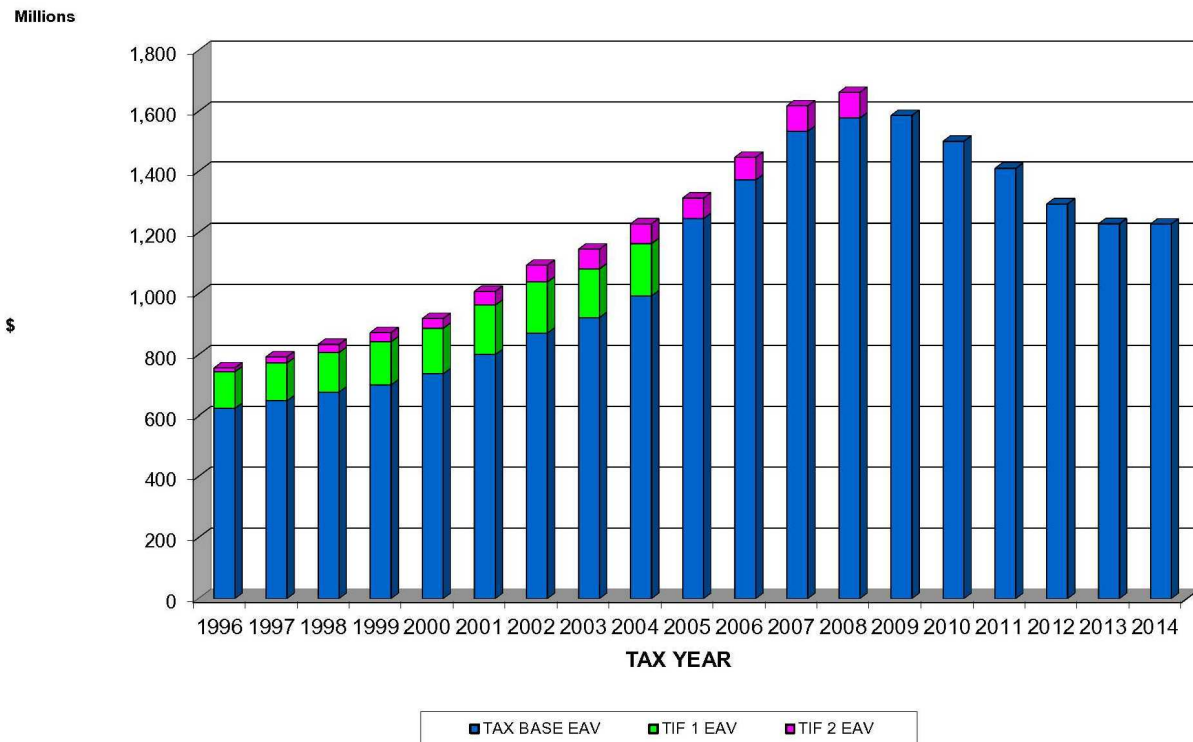
The Village at a Glance

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

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

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

EAV GROWTH



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

The Commercial Tax Base

In addition to the residential areas of Deerfield, the Village's tax base also includes a number of corporate headquarters facilities and other commercial establishments. The Village's larger office buildings are located primarily along the north-south I-294 Tollway, which is in the western part of the Village, and the east-west Lake Cook Road corridor, a six and 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 2013 tax rate information):

<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>% of Total Taxable Assessed Valuation</u>
Arden Realty, Inc.	\$35,825,134	0.97%
Scott Dressing, Sr Mgr Taxation	28,149,369	0.76%
Walgreen Co.	25,967,214	0.70%
JBC Funds Parkway North LLC	15,542,659	0.42%
CRM Properties Group	13,877,380	0.38%
Midamerica Asset Management	12,744,008	0.35%
Wells Core REIT- Four Parkway North LLC	6,834,232	0.19%
MLQ MB Hotels 2011 LLC	5,742,560	0.16%
RREEF America Reit Agent Corner Partners	5,511,706	0.15%
% Deloitte PTS	5,436,321	0.15%
Total	<u>\$155,630,583</u>	<u>4.23%</u>

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

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

<u>Employer</u>	<u>Business/Service</u>	<u># of Employees(1)</u>
Walgreen Company	Corporate Headquarters	4,100
Baxter International	Health Care Products	4,000
Takeda Pharmaceuticals	North American Headquarters	1,700
Mondelez International, Inc.	Snack Food Manufacturing	1,200
United Stationers	Office Supplies	1,100
East West Distributing Co.	Wholesale Pharmaceuticals Products	700
Beam Inc.	Distilled and Blended Liquors	610
Deerfield Park District	Municipal Parks Services	500
Illinois Student Assistance Comm	Administration of Education Programs	499
Deerfield School District 109	Education	406

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

Number of Full-Time Employees (FTE)	113
Miles of Streets	76
Miles of Alleys	4
Miles of Sewers	150
Police Protection:	
Number of Stations	1
Numbers of Police Officers (authorized)	39
Library Services:	
Number of Branch Libraries	1
Number of Books	96,227
Circulation	466,624
Recreation Facilities:	
Number of Parks and Playgrounds	20
Park Area in Acres	361
Municipal Water Utility:	
Service Locations	6,267
Average Daily Water Pumped (gals)	2,401,147
Miles of Water Mains	84

Municipal and Other Governmental Services

The Village of Deerfield is governed by a President/Mayor and Board of six Trustees, all of who are elected on an at-large basis. Pursuant to a referendum on April 15, 1975, the Village is a home rule unit under Illinois law. In 1952, the Village adopted an ordinance creating the position of Village Manager. The Manager is responsible for the day-to-day operations of the Village and its employees, of which 39 are sworn police officers. The Village has collective bargaining units among Village employees representing the patrol officers and public works employees. The Village has a complex of governmental buildings including the Village Hall (constructed in 1959 and remodeled in 2007), the Police Building addition to the Village Hall (constructed in July, 1980, and remodeled in 2002). The Village's Public Library was constructed in 1971. The Library Board completed a space needs study towards a plan for improvements to the existing building including modernization of the occupied space to meet accessibility codes. In 2010, an advisory referendum to provide for a \$13 million remodeling of the Library was approved by voters. The Library Improvement project was completed in 2013. In 1988 the Village and the Deerfield Park District (a separate jurisdiction) constructed a \$3,300,000 public works garage. An enhanced 911 telephone emergency system was installed in 1991. Construction of a \$5.5 million senior center was completed in September, 2003.

Deerfield has purchased Lake Michigan water from the City of Highland Park on a contractual basis since 1913. The Village maintains three pumps at the reservoir in Highland Park and has 84 miles of water mains through which approximately one billion gallons of water per year flow. The Village has a one million gallon elevated tank, a 5 million gallon underground reservoir, a 2.2 million gallon underground reservoir, and a 0.85 million gallon reservoir for Parkway North and Takeda fire protection. In 2008, the Village entered into a new, long term agreement with Highland Park that allowed for the reconstruction of its water treatment facility, which was completed in 2015. This agreement continues annual increases in the wholesale cost of water to Deerfield, but in tandem with increases in the retail rate charged by Highland Park to its own residents.

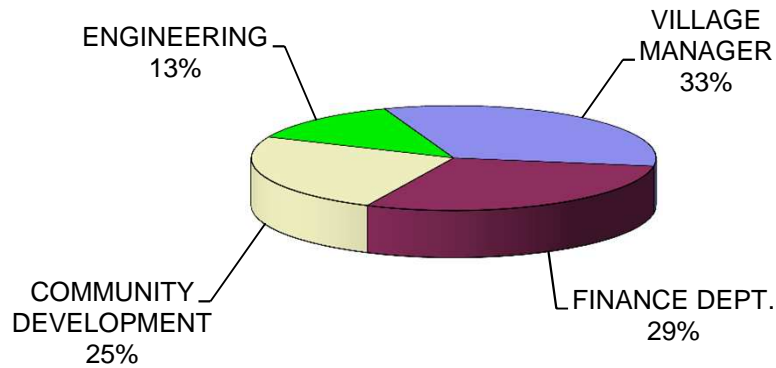
The Village is served by separate sanitary (75 miles) and storm (75 miles) sewers with sanitary treatment provided by the Village owned sewage treatment plant. The Village's treatment plant was expanded in 1978. The plant has a hydraulic design capacity sufficient to serve a population of 30,000. After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

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BUDGET REQUEST - 2016
ADMIN. SUMMARY (FINANCE, VILLAGE MANAGER, COMM. DEVELOP., ENGINEERING)

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	3,103,544	3,369,166	3,236,575	3,385,694	0.49%
TRAINING & DEVELOPMENT	20,924	32,750	21,200	29,750	-9.16%
CONTRACTUAL SERVICES	4,323,553	4,211,934	3,983,853	4,063,622	-3.52%
COMMODITIES	28,201	52,750	38,750	49,550	-6.07%
UTILITIES	34,517	41,650	31,664	58,117	39.54%
CAPITAL OUTLAY	32,016	30,900	29,600	77,434	150.60%
CAPITAL IMPROVEMENTS	21,565	38,000	36,384	39,600	4.21%
TRANSFERS OUT	2,387,895	1,254,068	1,254,068	4,508,681	259.52%
TOTAL	9,952,215	9,031,218	8,632,094	12,212,448	35.22%

ADMINISTRATIVE FUNCTIONS*



*chart does not include transfers out or economic development payments

FINANCE DEPARTMENT

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

The Finance Department is staffed by the Director of Finance, the Village Accountant, a Human Resources Coordinator, two principal accounting clerks, a finance clerk, a cashier-receptionist and a building custodian. No personnel changes are expected for 2016.

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 2016 are as follows:

- Review finance department processes and implement new processes as necessary (carryover).
- Transition operating bank accounts to Deerfield Bank and Trust.
- Prepare Request for Proposal and select new Financial Advisor for potential future bond issuances.
- Implement new GASB requirements for *Accounting and Financial Reporting for Pensions*.
- Complete the annual Budget and Comprehensive Annual Financial Report and apply for the respective GFOA awards in each of these categories (annually).
- Implement and train employees on new Munis (ERP system) Vehicle License module.

Accomplishments 2015 fiscal year (*denotes 2015 Departmental Objective):

- Completed the 2015 annual budget document, applied for and received the GFOA Distinguished Budget Presentation Award for the twenty-fifth consecutive application.*
- Completed the 2014 comprehensive annual financial report, applied for and received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the twenty-ninth consecutive year.*
- Completed renewal of contract with Public Works union.*
- Issued General Obligation Series 2015 debt in conjunction the three year capital improvement plan.*
- Implemented "Pay by Phone" at commuter parking lots.
- Selected Deerfield Bank and Trust as the Village's new banking institution.
- Maintained Aaa bond rating.

Work Statistics

2009

2010

2011

2012

2013

2014

2015

Village bond rating	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
Outstanding debt per capita	\$368	\$335	\$940	\$2,679	\$3,064	\$2,956	\$3,394
	Increase due to new debt for the Wastewater Treatment Plant and various other infrastructure projects.						
Water, Sewer and Garbage Bills Issued	25,680	27,997	27,987	28,043	28,069	28,095	28,059
Checks Processed	3,615	3,685	3,685	3,871	3,443	3,710	3,919
Vehicle Licenses sold	12,526	12,690	12,652	12,637	12,408	12,479	12,425
Investment Transactions	15	15	25	15	125	74	88
	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 - 2016

FINANCE DEPARTMENT

101111-

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	1,025,482	1,014,500	983,000	995,500	-1.87%
TRAINING & DEVELOPMENT	3,090	8,050	6,600	8,050	0.00%
CONTRACTUAL SERVICES	3,488,020	3,071,775	3,040,270	3,077,311	0.18%
COMMODITIES	6,650	14,500	10,500	14,500	0.00%
UTILITIES	17,998	20,200	14,850	22,900	13.37%
CAPITAL OUTLAY	617	4,150	3,550	4,971	19.78%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	2,368,494	1,234,667	1,234,667	4,484,420	263.21%
DEPARTMENT TOTAL	6,910,351	5,367,842	5,293,437	8,607,652	60.36%

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

1. Board of Local Improvements - Consists of seven members (the Mayor and the Board of Trustees). Makes recommendations to the Trustees regarding those things that it feels should be done to improve the Village by special assessment, special taxation, or otherwise. The Village Clerk is secretary to the Board.
2. Plan Commission - Consists of seven members plus the Mayor (ex-officio), serving three-year overlapping terms, except the Mayor who serves a four-year term. Members are appointed by the Mayor with the advice and consent of the Board of Trustees, and the chairman is designated for a one-year term in the same manner. The Plan Commission is responsible to the Board of Trustees for holding public hearings and making recommendations regarding the Comprehensive Plan, annexation, sub-division, and zoning (land use, ratio of building to land area, and building height).
3. Board of Zoning Appeals - Consists of seven members who serve five year overlapping terms. Appointed by the Mayor with the advice and consent of the Board of Trustees. Responsible to the Board of Trustees to hear and make recommendations on applications for variations to the provisions of the zoning ordinance, and to hear and rule on appeals from orders or decisions made by the administrative officer enforcing the zoning ordinance.
4. Board of Police Commissioners - Consists of three members, each serving three-year overlapping terms. Appointed by the Mayor with the advice and consent of the Board of Trustees. Responsible for all appointments, promotions, and dismissals involving sworn officers, and conducts entrance and promotional examinations.
5. Police Pension Board - Has five members who serve two-year terms, including two civilians appointed by the Mayor, two members elected from the police force, and one member elected from the beneficiaries of the pension fund. Determines eligibility of applicants, distributes funds, manages, invests, and controls the police pension fund.
6. Safety Council - Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees, serving three-year overlapping terms. Responsible to the Board of Trustees to study and make recommendations regarding Village safety issues relating to traffic.
7. Board of Building Appeals - Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees, to serve five-year overlapping terms.

The members are responsible to the Board of Trustees to hear appeals on decisions made by the Building Commissioner enforcing the building ordinances and to recommend action to the Board of Trustees regarding such appeals. The Board holds hearings and makes recommendations to the Board of Trustees regarding changes in the building codes.

8. Community Relations Commission - Consists of seven members appointed Mayor with the advice and consent of the Board of Trustees to three-year overlapping terms. Studies and recommends means of developing better relationships among all residents in all community activities. Identifies and evaluates the social, recreational and developmental needs of village youth and how they might participate in all aspects of community life. Initiates and conducts educational and informational programs to promote diversity. Awards village assistance to senior residents in accordance with established eligibility criteria.
9. Manpower Commission - Consists of five members appointed by the Mayor with the advice and consent of the Board of Trustees for three-year overlapping terms. Reviews possible appointees to the Village boards, commissions, and councils and makes recommendations to the Mayor and Board of Trustees.
10. Electrical Commission - Consists of five members appointed by the Mayor with the advice and consent of the Board of Trustees for four-year coterminous terms or until their successors are appointed. Responsible to the Board of Trustees to recommend standards, specifications, and rules and regulations governing the installation, alteration, and use of electrical equipment in the Village.
11. Emergency Services and Disaster Agency - Consists of a director and such additional members as the director selects. Responsible for the administration, training and operation of the Agency.
12. Sustainability Commission – Consists of ten members appointed by the Mayor with the advice and consent of the Board of Trustees for three year overlapping terms. Its responsibilities include advising the Board and initiating matters related to sustainability in Village operations and in the community as a whole.
13. Cable and Telecommunications Commission - Consists of nine members, appointed by the Mayor with the advice and consent of the Board of Trustees, for three-year overlapping terms. Regulates the use of the Village's right-of-way by telecommunications service providers. Administers the Village's Public Access TV System, including operating the Deerfield InfoChannel. Resolves customer service complaints from residents.
14. Village Center Commission – Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees, and such ex-officio members as deemed necessary from time to time for three year terms. At least one member of the Commission shall be a representative of the Deerfield-Bannockburn-Riverwoods Chamber of Commerce and at least one member of the Commission shall be a Village Center business operator or property owner. Charged with duties and missions to advance a positive vision for the downtown area, and to support the area's vitality and desirability.
15. Cemetery Association - Consists of three members appointed by the Mayor with the advice and consent of the Board of Trustees for indefinite terms. Arrange for the care and maintenance of the Deerfield Cemetery.

16. Appearance Review Commission - Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees for three-year terms. Responsible for reviewing exterior design of new and remodeled buildings in the Village Center and in C-2 Outlying Commercial Districts.
17. Sister City Committee - Consists of five members appointed by the Mayor with the advice and consent of the Board of Trustees for indefinite terms. Communicates with and maintains friendly relations with Ludinghausen, Germany.
18. Stormwater Management Committee - Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees for indefinite terms. Responsible for making recommendations to the Mayor and Board of Trustees regarding improvements to the storm and sanitary sewer systems.
19. Fine Arts Commission - Consists of seven members appointed by the Mayor with the advice and consent of the Board of Trustees for three year overlapping terms. Responsible for promoting and encouraging an artistic and cultural environment within the Village.
20. Family Days Commission – Consists of nine members appointed by the Mayor with the advice and consent of the Board of Trustees for three year overlapping terms. Responsible for planning and executing the Village’s annual Family Days celebration over Independence Day.

VILLAGE CLERK

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

VILLAGE MANAGER'S OFFICE

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

The Village Manager's Office is staffed by the Village Manager/Clerk, Assistant Village Manager, Management Analyst/Deputy Village Clerk, and part-time Administrative Intern. All of the activities of the various boards and commissions are included in the Village Manager's budget.

The Departmental Objectives for the 2016 fiscal year are as follows:

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

In addition to these continuing goals, the Village Manager's Department will complete the following projects during the 2016 fiscal year:

1. Monitor internal operations of all departments to ensure appropriate levels of manpower and resources.
2. Oversee construction and installation of Verizon Wireless antennae facilities on the Kates Road water tower.
3. Continue phasing in the installation of the document management system in order to digitize archival records Village-wide to assist the Village in continuing to be compliant with the Freedom of Information Act.
4. With the help of the Cable and Telecommunications Commission, evaluate the current cell tower lease to ensure the Village is receiving maximum value, evaluate potential for new installations and draft a small cell site ordinance.
5. Work with various counsels of government to petition the state to continue disbursing local government revenues.
6. Continue to oversee commercial and residential solid waste franchises.
7. Work with the Sustainability Commission to pursue goals/objectives that will enhance sustainable efforts and maintain active participation with the Solid Waste Agency of Lake County.
8. Acquire real estate commonly known as 630 Central Avenue, for future redevelopment purposes.
9. Continue to oversee the electricity aggregation program for residents and small business customers; and, evaluate responses to the RFIQ for energy efficiency services.
10. Oversee janitorial/maintenance services for all four Village facilities and make a recommendation regarding a contract renewal, which is set to expire on June 30, 2016.
11. Continue to grow customer utilization rate associated with the pay-by-phone parking systems for daily parkers of the downtown Deerfield Metra Station.
12. Organize efforts related to economic development, local business promotion and community enhancement activities, including the production of promotional videos, continued business visit/retention program in partnership with the Chamber, and drafting of business recognition letters.
13. Host Family Days, Farmers Market, Fine Arts Festival, 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.
14. Establish downtown public recycling program.
15. Complete a website redesign project that will: (1) result in a user-friendly website for residents, businesses and visitor, (2) be easy to use and update for website administrators and employees, (3) be mobile and tablet friendly, (4) include enhanced communications tools; and, (5) be aesthetically pleasing and capture the essence and character of the community.
16. Migrate to a CivicReady emergency mass notification system.
17. Complete phase III of the internet redundancy and disaster recovery project, which includes the implementation of a dual internet connection and upgraded phone system with emergency button capabilities.

18. Review and issue medical cannabis dispensary business license
19. Draft a closing ordinance to address and mitigate I/I contamination issues.
20. Monitor efforts related to the Deerfield Road Reconstruction Project to ensure that the project is communicated to the public and completed on-time and within budget.

Accomplishments During 2015

1. Participated in the recruitment and hiring of an Administrative Intern, Associate Planner and Cashier-Receptionist.
2. Provided electronic packets for all weekly distributions to the Mayor and Board of Trustees; posted full agenda packets on the Village's website.
3. Served on the Board of Directors of the Solid Waste Agency of Lake County.
4. With advice and consent of the Cable and Telecommunications Commission, negotiated a new cellular tower lease with Verizon Wireless for the installation of antennae facilities on the Kates Road water tower.
5. Oversaw the transition to a commercial solid waste hauler franchise on May 1, 2015
6. Negotiated a 5 year contract extension with Waste Management Inc. for residential refuse and recycling commencing April 1, 2016.
7. Negotiated a collective bargaining agreement for Public Works Laborers Union Local 150 for the contract term of May 1, 2014 through December 31, 2017.
8. Negotiated an economic incentive agreement with Deerbrook Mall and Jewel-Osco, which will allow for a new 61,000 sq. ft. Jewel-Osco store, two additional retail outlet buildings, and long-term stabilization of Deerbrook Mall.
9. Worked with the Electricity Consortium to negotiate a new supply contract with Constellation energy, idled the alternative supply program and transitioned participating residents and businesses back to ComEd supply; and issued a Request for Information/Qualifications seeking alternative energy efficiency programs.
10. Implemented a pay-by-phone parking systems for daily parkers of the downtown Deerfield Metra Station.
11. With advice of the Community Relations Commission continued a Student Government Internship Program.
12. In partnership with SWALCO, hosted a Green Restaurant Workshop to educate local area businesses about available recycling, composting and energy efficiency services.
13. Evaluated Village's current janitorial/maintenance services and recommended 1 year contract extension with Crystal Maintenance Services.
14. Provided staff support for special events planning including Family Days, Deerfield Festival of Fine Arts, Community Services Day, Harvest Fest and the Winter Celebration.
15. Supported Village Attorney and Village Board efforts concerning litigation involving the Village.
16. Supported continued development of Community. The Anti Drug District #113 community coalition.
17. Installed security cameras in the Village Hall lobby and at the Metra train station platform.
18. Vacated Right-Of-Way contiguous to 1034 Somerset Avenue.

19. Purchased real estate commonly known as 1219 Carlisle Place as an opportunity for future infrastructure improvements to the Village's utility system, which will serve the public health, safety and welfare of the Village.
20. Implemented changes to Village's cable broadcasting system that brought the operation completely in-house and eliminated surplus channels resulting in a savings to the Village of approximately \$30,000 in capital improvement costs.
21. Migrated Village-wide email system to Microsoft Exchange platform.
22. Participated in a 5 month leadership bootcamp, facilitated by MGP, Inc. to develop leadership, teambuilding, and decision-making skills, which led to the identification of PublicStuff as a preferred vendor for a Citizen Services Request system.
23. Implemented a standing-desk pilot program.

Work Statistics

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Ordinances Passed	49	45	46	34	39
Resolutions Passed	16	16	4	15	24
Village Board Meetings	25	24	16	24	24
D-Tales Published	6	6	4	6	6
FOIA Requests (Admin & CD)	93	128	79	163	156
Liquor Licenses Issued	33	33	36	36	37
Distributions to Mayor and Board	52	52	35	52	52
Cable and Telecommunications Commission Meetings	5	5		3	3
Community Development Group Meetings	23	23	16	23	23
Family Days Commission Meetings	10	7	5	5	6
Fine Arts Commission Meetings	7	6	5	6	5
Sustainability Commission Meetings	11	11	7	8	10
Community Relations Commission	11	10	8	10	9
New Senior/Disabled Taxi Users	49	45	72	90	51
Press Releases	22	10	9	13	10
E-blasts					75

**BUDGET REQUEST - 2016
VILLAGE MANAGER/ADMINISTRATION**

101210-

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	737,080	827,223	817,407	894,139	8.09%
TRAINING & DEVELOPMENT	9,315	14,000	3,000	9,500	-32.14%
CONTRACTUAL SERVICES	508,391	661,977	567,834	678,456	2.49%
COMMODITIES	3,500	4,050	6,300	5,050	24.69%
UTILITIES	2,533	3,000	2,649	10,250	241.67%
CAPITAL OUTLAY	15,001	19,100	14,750	50,921	166.60%
CAPITAL IMPROVEMENTS	21,565	38,000	36,384	39,600	4.21%
TRANSFERS OUT	2,250	2,250	2,250	2,250	0.00%
DEPARTMENT TOTAL	1,299,635	1,569,600	1,450,574	1,690,166	7.68%

COMMUNITY DEVELOPMENT DEPARTMENT

Description of Responsibilities:

The Community Development Department is responsible for all aspects of planning, building, and zoning. The Department consists of a Planning Division and a Building Division. The Department administers and enforces the Zoning Ordinance, Subdivision Ordinance, and Building Codes. The Department is responsible for providing staff assistance to a number of commissions. The Department provides analysis and technical assistance on all items that come before the Plan Commission, the Board of Zoning Appeals, the Village Center Commission, the Appearance Review Commission, the Cemetery Commission, the Electrical Commission, the Board of Building Appeals, and various task forces, as well as coordinates the activities of these commissions and writes the reports and recommendations of these commissions. Building plan review, permit approval, inspectional services, zoning compliance approvals for new businesses, and maintaining records of approved plans are also provided by the Department. The department reviews, analyses and coordinates all the land development and zoning petitions that come before the Village. The Department works to ensure that projects that go through the Village's approval process are in compliance with the Comprehensive Plan. Staff works with developers in the planning steps of any project so as to achieve maximum compatibility with Village goals, objectives and policies.

Staff Consists of: Code Enforcement Supervisor, Principal Planner, Assistant Code Enforcement Supervisor, Building Inspector, Planner, Associate Planner, Administrative Secretary II, and Administrative Secretary I.

Accomplishments for 2015:

Performed 4,108 building inspections along with various plan reviews that correlate with construction projects throughout the Village.

Worked on Village approval for the following major projects: A Special Use for Hobby Lobby retail store in the former Best Buy space located in Deerbrook Shopping Center Planned Unit Development; Rezoning of 836 Chestnut Street from R-4, Single & Two Family Residential District to R-5, General Residence District to allow a nine unit townhome development known as Taylor Junction; A resubdivision of the property at 1555 Wilmot Road into three lots; Approval of a final plat of subdivision for Elysian Way at 45 Deerfield Road; An amendment to the Sign Plan for the Walgreens Corporate Headquarters at 200 Wilmot Road; A Special Use for a medical cannabis dispensary at 151 S. Pflugsten Road, Unit V; A pre-filing conference meeting for a rezoning, amendment to the comprehensive plan, and a residential planned unit development (PUD) to permit a workforce housing development at 10 Deerfield Road; A resubdivision of Lots 1 and 2 in the Contorer Resubdivision to allow the northern lot line of Lot 2 to be moved seven (7) feet northward to create the reconfigured lots; A Special Use for a preliminary plat of subdivision for a planned residential development to permit an 8 Lot subdivision of the properties located at 225 and 243 Wilmot Road; A Text Amendment for public art consideration in large developments in the Village Center; An amendment to the sign plan for the Woodview Apartments to allow changes to the monument ground sign, wall signs and various directional signage at their location at 15 Parkway North; A Special Use for Verizon Antennas to be located on the Village Water Tower at 700 Kates Road; An amendment to the commercial planned unit development for Deerbrook Shopping Center to allow the renovations for the Jewel-Osco store and Outlot Buildings E & F, amend the Jewel-Osco Special Use and a Text Amendment in the C-2 Outlying Commercial District for a pharmacy drive-thru at the proposed Jewel-Osco store; An amendment to the Special Use for the Deerfield-Bannockburn Fire Protection District to allow a complete re-roof at 500 Waukegan Road; A Special Use for Escape Beauty Salon in the building located at 711 Orchard Street; A pre-filing conference meeting for a Text Amendment and Special Use for the proposed massage services establishment at 687 Waukegan Road; A pre-filing conference meeting to amend the Special Use for Briarwood Country Club to permit changes to the previously approved paddle tennis facilities; The Plan Commission attended the grand opening of the Woodview Apartment Complex at 15 Parkway North.

The VCC advances a positive vision for downtown Deerfield and supports the area's vitality and desirability. The Commission's goal is to undertake efforts, programs and partnerships to enhance the downtown's image, strengthen its economic base, and maintain and improve its attractiveness and accessibility. As a steward of the downtown, the Commission plays an essential role in keeping the downtown clean, attractive, safe, growing, dynamic, and exciting. The group is an idea commission

promoting downtown Deerfield, advocating for Village Center businesses and working closely with the Chamber of Commerce. The VCC is made up of volunteer residents, one member from the Chamber of Commerce, and one member from the Village Center business community. In 2015, the VCC invited various guest speakers to their meetings to discuss with the group different aspects of the Village Center. Guest speakers have included Dawn Rummel, Moore Landscapes and Clint Case, Building and Code Enforcement Supervisor. Staff accompanied the VCC on their annual walk through the Village Center. The VCC members made observations about ways they believe properties can be improved and enhanced. The VCC noted that the Village Center looks very nice overall and many businesses have maintained and enhanced their business through attractive window displays that showcase their merchandise. Planning staff sent letters to property owners to make them aware of the VCC's observations and comments made during the walk. The VCC is drafting a "Why Locate Your Business in Deerfield" brochure targeting prospective businesses and merchants on the many attributes that make the Village of Deerfield a prosperous business location.

Continued to implement the 2014 streamlining zoning approval process to make it as user-friendly as possible e.g. Special Uses are no longer reviewed by the VCC, saving the applicant some time and money during the review process.

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

Staff assisted the Village Manager's office in reviewing and finalizing the medical marijuana dispensary regulations that were passed by the Board of Trustees on April 6, 2015.

Staff continues discussions with stakeholders regarding the creation of a Master Plan for the Northwest Quadrant. The purpose of the Northwest Quadrant Unified Task Force was to bring together the stakeholders to study the northwest quadrant and develop a Master Plan for the entire quadrant. The Master Plan is an opportunity to make the Northwest Quadrant an attractive public campus. Some improvements outlined in the Master Plan may take place in the near future, and other improvements may be accomplished 15 to 20 years from now. This Master Plan document will serve as a guide for the Northwest Quadrant that will be implemented over the next 20 years when public institutions and land owners in the Northwest Quadrant make improvements to their properties. The Board accepted the report of the Northwest Quadrant Task Force and asked staff to further engage some of the stakeholders before holding a public hearing with the Plan Commission to amend the Comprehensive Plan.

The 2013 approved changes to the C-2 District are now being implemented. Planning staff continues to receive positive feedback from the property owners and businesses on the revised C-2 regulations. As part of the discussions regarding changes to the C-2 District, a list of past and present Village economic development initiatives was created.

Continued to work with One Deerfield Place and the Housing Opportunity Development Corporation (HODC) to best determine how to utilize private funds One Deerfield Place has accumulated for affordable and workforce housing. In the past, One Deerfield Place provided a grant to the Village's senior housing subsidy program. One Deerfield Place continues to work with the Housing Opportunity Development Corporation (HODC) to help in determining affordable housing funding options. In June 2012, One Deerfield Place closed on the property at 507 Cambridge Circle. With the help of volunteers from local religious institutions, the home and property were fixed up (new roof, interior remodeling of the bathroom and kitchen, electrical, painting and landscaping). The home is owned by One Deerfield Place and in October 2012 it was rented out to a family of modest income. Staff continues their good working relationship with One Deerfield Place. In 2014, One Deerfield Place recently purchased another single family home at 1030 Waukegan Road to renovate and the house is currently rented to a family of modest income who moved into the home last December.

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.

Attended and participated in the Lake County Strategic Plan Community Forum in order to provide input and follow what issues are being discussed and considered at the County level.

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

Staff continued working with the Appearance Review Commission (ARC) on updating the Appearance Code. The ARC is undertaking a comprehensive update of the code which includes reviewing all sections of the code, looking at other communities' codes, making the document more user friendly, and using more samples and pictures/visuals in the revised code. Many graphics will be used in the revised code to illustrate the high standards of visual quality and compatibility the Village deserves.

Staff continued to work with the Deerfield Cemetery Commission. In 2015, the Cemetery Commission held four meetings. The spring 2015 meeting included an inspection of the cemetery grounds. The commission worked with Moore Landscapes to provide plantings and granite blocks around the base of the memorial pole. The commission found some maintenance was needed, which Public Works addressed. Also, some headstones had been damaged, and the base around the Memorial pole needed to be reworked, which Village staff addressed. The first week in January 2015, the Deerfield Cemetery website went live with historical and genealogical information now available for public use. Articles appeared in the Trib Local, two in the Deerfield Review, the Jan/Feb issue of D-Tales and the front page of the Village of Deerfield website, all announcing the launch of the Deerfield Cemetery website. Between the January public launch and October 31, 2015, there have been 1,988 hits on the Deerfield Cemetery webpage. In an effort to preserve aging headstones, the Deerfield Cemetery Commission established guidelines for stone rubbings and sent a letter to the Superintendent of School District 109 to outline the procedure for stone rubbings.

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. The Village's website contains information about commercial property availabilities in Deerfield in an easy to understand format. The information provided on the website includes the development name and address; the broker contact person, phone number and email; and the total size of the development along with the available spaces' square footage. When talking with potential businesses and property brokers, this online information is very useful. Maps are provided that show the location of the properties and the traffic counts on the adjacent major roadways. Provided on the Economic Development webpages are updated Business Analyst data which contains recent detailed demographic, consumer spending, and market potential data. The website includes data from the Illinois Association of Realtors which includes a neighborhood report, a commercial trade area report and a commercial best businesses report. The website also includes a list of new commercial businesses that have opened in the Village, the Business Registration form, Zoning Certificate of Compliance Application, Permitted Use Checklist, Permitted Use Flow Chart, and Special Use Flow Chart.

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.

The Planning Division handles the Freedom of Information Act (FOIA) requests for many properties that are being purchased. As part of due diligence, many companies FOIA the previous zoning approvals for the property and inquire if the property meets zoning codes. Potential buyers also inquire about redevelopment potential of the properties (both residential and commercial); especially properties with older structures located on them.

The Building Division handles the FOIA requests for all building permit information requests and certificates of occupancy requests.

The Planning Division continues to handle many inquiries regarding potential new businesses in the office districts, commercial districts, and residential districts.

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

The Planning Division records documents related to land use and plats of subdivision at the County Recorder's office.

The Planning Division and Building Division each prepare six month reports detailing the Division's activities for the Mayor and Board and present this report at the Board meeting, and staff also posts the Planning Division report on the website.

The Building Division handles inquiries about residential bulk regulations from homeowners, real estate agents, developers and others.

Continued to work with businesses in the C-1 and C-2 zoning districts to gain compliance with the window signage regulations (most businesses are in compliance).

Maintained the community banner pole schedule promoting community events and assisted in the design of the Harvest Festival banner.

Continued 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.

Staff is part of the Green Team, which is made up of staff from each of the Village's departments and which discusses ways to implement green and more sustainable practices and techniques.

A staff member is part of the Wellness Committee, which has been charged with promoting wellness and health among the Village departments.

Staff worked with the GIS Specialist to implement additional custom layers in MapOffice and additional improvements to the plat book map. Staff also worked with the GIS specialist to assist with maps for zoning petitions, and various other special projects such as medical marijuana and the Village Center Commission brochure.

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 are being digitized for easy reference by Department staff.

<u>Work Statistics</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Permits:						
Residences	22	19	17	33	40	24
					(2 multi-family)	
Additions and Alterations	156	161	175	160	199	178
Garages	14	14	10	16	20	16
Garage Sale and Temporary Use Permits	226	192	215	264	266	237
Miscellaneous	<u>849</u>	<u>981</u>	<u>802</u>	<u>1081</u>	<u>1,006</u>	<u>987</u>
Total Permits	1,267	1,367	1,219	1554	1,531	1,442
Board of Zoning Appeals Public Hearings	4	4	2	10	5	6
VCC Meetings (New Commission in 2014)	-	-	-	-	7	5
Appearance Review Commission Meetings*	10	13	14	12	13	18
Cemetery Commission	4	3	3	2	2	4
Northwest Quadrant Unified Task Force	-	-	6	2	0	0
Plan Commission:						
Public Hearings	19	15	11	24	14	12
Continued Public Hearings	4	3	1	4	2	2
Substantial Conformance Petitions	1	2	0	7	4	3
Prefiling Conferences	13	6	15	15	14	11
Miscellaneous Requests	1	2	0	0	1	1
Comprehensive Plan Meetings	0	0	0	0	0	0

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

The Department's objectives for the 2016 fiscal year:

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

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

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

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

Work with the Plan Commission on reviewing the list of Permitted and Special Uses in the C-1 Village Center District.

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

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

Staff and the Village Center Commission (VCC) will continue to work together to create a promotional brochure for the Village.

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

Assist Plan Commission to transition from a paper distribution to an electronic version with new iPads.

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.

Complete the review and update of the Appearance Code and send the recommendation to the Board of Trustees.

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

Continue to explore methods of digitally scanning, retrieving and storing all documents required to be maintained by the Department. 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 essential Plan Commission paper files to electronic files.

Continue to work on the plans for the repair and maintenance of the Village Center streetscape.

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.

Be advisory to the Sustainability Commission on sustainability issues including green initiatives.

Continue to promote sustainability and green components in land use and building projects, and stay up-to-date on the latest green techniques and information.

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.

Continue to keep the Village's website current and up-to-date for items dealing with the Planning Division and Building Division, especially information about upcoming public hearings, forms and applications.

Work with the Village Manager's Office to determine what department documents will be scanned into Laserfiche.

101330

**BUDGET REQUEST - 2016
COMMUNITY DEVELOPMENT**

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	1,014,871	1,067,943	1,022,568	1,070,155	0.21%
TRAINING & DEVELOPMENT	3,975	5,700	5,900	7,200	26.32%
CONTRACTUAL SERVICES	84,590	127,612	86,458	125,124	-1.95%
COMMODITIES	9,435	20,700	10,700	18,000	-13.04%
UTILITIES	6,751	8,840	7,177	14,400	62.90%
CAPITAL OUTLAY	3,309	5,150	4,725	14,871	188.76%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	5,750	5,750	5,750	6,250	8.70%
DEPARTMENT TOTAL	1,128,681	1,241,695	1,143,278	1,256,000	1.15%

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 Deputy Director of Public Works and Engineering, one Project Manager, one Engineering Technician, a Public Works Analyst, and an 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 utilities drainage and grading.
- Review, evaluate, and approve applications relative to the Village Tree Ordinance.
- Initiate study and design for future infrastructure replacement.
- Manage the Engineering and Public Works portion of the Village Website.

Accomplishments in 2015:

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 2015 the Department facilitated the reconstruction of Central Avenue between Wilmot Road and Elm Street. As part of the project we added a new sidewalk along the north side of Central Avenue between the bridge and Elm Street.

Briarwood Vista Subdivision Infrastructure Rehabilitation Project - The project was awarded to A-Lamp Concrete Contractors in late 2014, and work began in February of 2015. The scope of work for the project included more than 13,000 linear feet of water main replacement, roadway replacement, 3,000 linear feet of storm sewer replacement, point repair and CIPP lining of the sanitary sewer collection system, and the installation of a new lighting system. Construction of the project began in February of 2015 and was complete in November of 2015.

Deerfield Road Reconstruction - The redesign of Deerfield Road is complete and the project has been included on the November 6, 2015 IDOT letting. The scope of work will include full reconstruction of the roadway, traffic signal reconstruction, water main replacement, storm/sanitary sewer replacement as needed, and an improved sidewalk along the south side of Deerfield Road. The new sidewalk will provide a four-foot buffer zone between vehicular and pedestrian traffic. The limits of construction are Deerfield Road between the Metra underpass and US 41 in Highland Park. Commonwealth Edison completed their relocation of overhead power lines this year. AT&T is currently in the process of relocating a duct package along the north side of Deerfield Road. All land acquisition and acquisition of permanent easements has been completed. The project will be constructed in one construction season, with some work spilling over into 2017.

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

Water Tower Painting - As part of the 2013 water tower inspection the consultant recommended improvements for the tower, including but not limited to, cleaning and coating of the interior, painting of the exterior, and site access improvements. In 2014 the Village contracted with Christopher B. Burke Engineering to provide professional engineering services for the Water Tower Painting Project. The project will require extensive coordination with utilities that are currently in place on the tower, as well as with METRA for right of entry (ROE). ROE is necessary due to the proximity of the tower in relation to the METRA rail. Work is currently scheduled for 2018.

North Trail Subdivision Drainage Improvement Project - The project was awarded to Berger Excavating in early 2015, and work was complete in early October. Improvements for the subdivision include relief sewers, an overflow path between Summit Drive and the High School property, high capacity inlets, and roadway rehabilitation.

Outfall Repair Project - The Department completed the rehabilitation/reconstruction of 3 stormwater outfalls on the West Fork of the North Branch of the Chicago River. Permits were obtained by the US Army Corps of Engineers and the project went out to bid in October 2014. The work was completed in early 2015.

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

Water Meter Replacement Project - The Department facilitated the replacement of the remaining 1,100 water meters and remote reading infrastructure. This project began in April and was complete by July 4th. The project was a combined effort between Engineering, Public Works, and the Contractor (Professional Meters Incorporated).

I/I Smoke and Dye Testing Programs - As part of the 2015 Smoke and Dye Testing Program with our contractor RJN, 91,000 linear feet of sanitary sewer lines were smoke tested. Additionally, 31 segments of sewers were dye tested. In total, 53 defects were found in 34 locations on private property. A second follow up letter was also sent to 34 property owners from the 2014 program to ensure their compliance.

Sidewalk Snow Clearing Program - Reviewed and updated the current sidewalk snow clearing map to ensure that staff are able to effectively clear strategically important locations, especially those along major thoroughfares and near schools.

Fixed Asset Software - To better track Village owned fixed assets, the Public Works Department spearheaded the implementation of the MUNIS Fixed Asset Module. All Public Works assets valued at over \$300 are now included in MUNIS. The Department also developed a tracking program to ensure that all future assets are entered into the system.

Other items completed are as follows:

- Managed the Cross Connection Control/Backflow Prevention Program with our contractor BSI.
- The Engineering Department reviewed and approved more than 497 permit applications for removal of trees (not including the DED or Ash trees). In addition to these permit applications; the Village has reviewed approximately 73 applications for the removal of trees related to construction permit applications.
- The Public Works and Engineering Department has processed 2805 invoices for contractual work.
- The Engineering Department reviewed 136 plan submittals for residential home additions and/or new single family homes and performed more than 100 site inspections for residential construction.
- Worked with the Building Department with respect to site inspections of the Woodview Apartments and AMLI residential projects. Facilitated engineering site inspections through Gewalt Hamilton Associates.
- Worked with the professional Land Acquisition Consultant on preparation of plats, legal descriptions, appraisals, and land acquisition for the sidewalk improvements on the south side of Deerfield Road (Rosemary Terrace to Carlisle Avenue) and for traffic signal installation.
- Prepared NPDES yearly report including outfall inspections for all 96 outfalls within the Village.
- Maintained the Engineering Department portion of the website, including weekly construction updates.
- Interviewed and selected consultants based on their qualifications for various infrastructure replacement projects..
- Facilitated the replacement of approximately 7,000 linear feet of pavement markings.
- Prepared and published the Consumer Confidence Report on water quality.
- Initiated Sanitary Sewer Inspection Project.
- Completed a new Sanitary Sewer Ordinance.
- Monitored the conditions and groundwater at Reservoir 29A and cooperated with the offices of the Metropolitan Water Reclamation District.
- Facilitated the bi-annual bridge inspection as required by IDOT and the FHWA.

Major projects planned for 2016 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. Willow Road between the south end and Central Avenue, Constance Ln/Christopher Drive, Lisa Marie Court, and Deerpath Drive will be rehabilitated/reconstructed in 2016. Work is expected to begin in April and will be complete in September.

North Avenue Infrastructure Improvement Project - in late 2014 the Village contracted with Gewalt Hamilton Associates to provide professional engineering services for the North Avenue infrastructure improvement Project. Work will include replacement of the water main and roadway reconstruction. The project will be coordinated 50/50 with the Village of Bannockburn. Staff has received word from the Lake County Planning Liaison that STP funds are available for the construction portion of the work, a 80% Federal/20% Local cost share. The project is scheduled for a March letting, thereby allowing for construction to begin in May of 2016.

Sanitary Sewer Inspection Project - In late 2012 the Village entered into a contract with RedZone Robotics for the completion of a sanitary sewer inspection project. Their work will include inspection and condition rating of over 80 miles of sanitary sewers within the Village. The Contractor, RedZone Robotics, has televised more than 75% of the Village's sanitary sewer system. Work will continue in 2016, as the remaining sewers need to be cleaned before being inspected.

Bridge Rehabilitation (Carriage Way, Hazel, Wilmot & Juniper) - The Village performs annual bridge inspections on all bridges which exist within the Village. The Carriage Way Bridge (Box Culvert) was originally constructed in 1977. The inspection which took place in February of 2014 revealed longitudinal and transverse cracking at the top and bottom of the top slab spaced at intervals of 4 feet. The sounding of the concrete revealed delamination's on the top slab at the wheel lanes. This project includes rehabilitation of the box culvert and sealing of the bridge deck for the Hazel, Wilmot and Juniper Bridges. Work is scheduled to begin in the spring of 2016.

Brierhill Road – Engineering Services - The project includes replacement of the existing water main and roadway. Also included is the rehabilitation and lining of sanitary sewers. The design phase is proposed for 2016 in the amount of \$100K, with construction to follow in 2017.

2016 Sidewalk Program - Due to the vast amount of deteriorating sidewalk which that exists Village wide, this project will utilize capital funds to remove, replace and/or rehabilitate sidewalks as needed to alleviate trip hazards, raised sidewalks due to tree roots and to bring pedestrian cross walks in compliance with ADA requirements (ADA Detectable warnings).

Telegraph Road Pedestrian Crossing - The Village of Deerfield has an opportunity to improve the pedestrian crossing of the Metra tracks at Telegraph Road. This crossing is utilized by students and teachers of Deerfield High School as well as residents wanting a north crossing of the railroad tracks. The existing Telegraph Road crossing does have bells which clang when a train is approaching. It does not have any cross arms with lights. The proposed improvement would add those protective devices plus an emergency exit gate and path. The Village will facilitate the project and will be reimbursed for 100% of the cost to do the work.

Phosphorus Removal Upgrade - The upcoming NPDES permit is expected to include a 1 mg/L effluent phosphorus limit (regulation) which the WRF is currently not designed to meet. This project would consist of the engineering planning and design work needed for the construction or modification of the Water Reclamation Facility.

Richfield Pump Station and Reservoir Improvements - Multiple improvements have been planned for this facility. Improvements would ultimately modify the operation of the facility to require less pumping. This can be accomplished by installation of bypass piping that would enable the Village of Deerfield to take advantage of pressure in the Highland Park system. The City of Highland Park is budgeting for design in 2016 and the majority of the construction work to take place in 2018.

Stormwater Station Repairs - The Deerpath Drive and Cranshire Court Stormwater Pumping Stations were designed and constructed to provide relief to the storm sewers in the event that the receiving waters were too high to allow for gravity flow. These stations prevent flooding of homes and roadways during extended precipitation events. These stations are routinely maintained by the Village and have been inspected on a yearly basis by a service contractor. The inspection reports over the previous five years have recommended panel replacement due to the age and condition of the equipment. In conjunction with

the panel replacement, telemetry will be added to provide monitoring of the stations on the Water Reclamation Facility SCADA system.

Deerfield Road Generator Fuel Tank Replacement - There are currently 6 underground storage tanks owned by the Village. The IEPA, as a result of yearly testing, will likely require replacement of the underground storage tanks starting with Deerfield Road. The existing tank at this facility is a single walled steel tank that has a high likelihood of leaching into the Middle Fork. Design engineering is currently underway.

Work Statistics	2010	2011	2012	2013	2014	2015
Number of Purchase Payments Processed	260	274	301	283	2745	2805
Letters of Credit Received/Renewed	0	3	0	2	0	3
Number of Projects Administered	33	123	131	126	105	141
Number of Plans Reviewed	179	160	85	85	121	136
Number of Right-of-Way Opening Permits Issued	88	79	65	65	96	38
Number of Ad Hoc Tree Removal Permits Issued	183	190	280	290	475	497

**BUDGET REQUEST - 2016
ENGINEERING DIVISION (PUBLIC WORKS)**

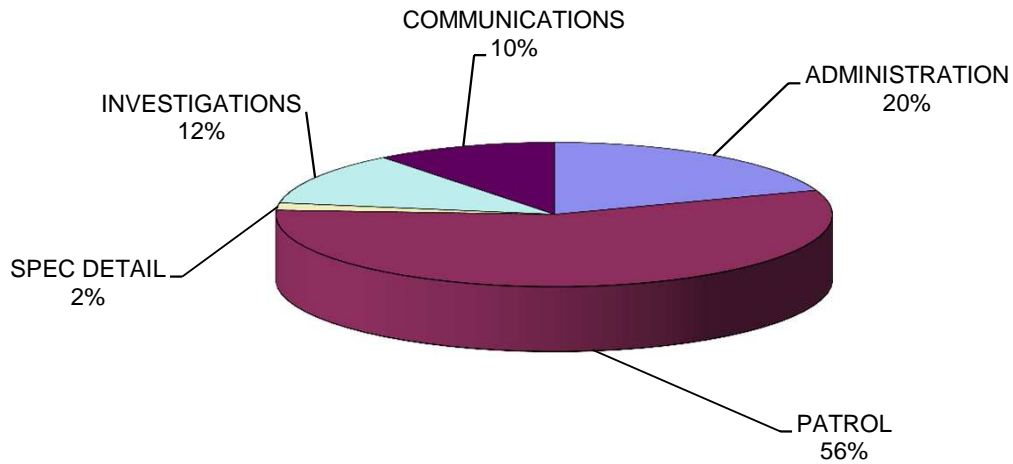
102110-	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	326,111	459,500	413,600	425,900	-7.31%
TRAINING & DEVELOPMENT	4,544	5,000	5,700	5,000	0.00%
CONTRACTUAL SERVICES	242,552	350,570	289,291	182,731	-47.88%
COMMODITIES	8,616	13,500	11,250	12,000	-11.11%
UTILITIES	7,235	9,610	6,988	10,567	9.96%
CAPITAL OUTLAY	13,089	2,500	6,575	6,671	166.84%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	11,401	11,401	11,401	15,761	38.24%
DEPARTMENT TOTAL	613,548	852,081	744,805	658,630	-22.70%

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**BUDGET REQUEST - 2016
POLICE - SUMMARY**

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	7,544,704	8,418,928	7,770,730	8,442,562	0.28%
TRAINING & DEVELOPMENT	56,062	64,475	41,980	65,740	1.96%
CONTRACTUAL SERVICES	551,440	761,980	633,306	697,898	-8.41%
COMMODITIES	113,551	171,700	84,450	168,100	-2.10%
UTILITIES	19,795	24,586	19,250	26,750	8.80%
CAPITAL OUTLAY	42,651	64,150	49,373	113,146	76.38%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	162,345	164,748	164,748	182,708	10.90%
DEPARTMENT TOTAL	8,490,548	9,670,567	8,763,837	9,696,904	0.27%

POLICE DEPT. BUDGET BY DIVISION



(does not include E911 Fund expenditures)

POLICE DEPARTMENT

SUMMARY OF THE POLICE MISSION

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

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

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

In addition to these continuing goals, the Deerfield Police Department will complete the following projects during the 2016 fiscal year:

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

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

Continuing with a project that began in FY 2015, the Department will work with the Office of the Clerk of the Circuit Court of Lake County as they develop parameters to transition to an Electronic Citation System. The system will link our records data to the Lake County Clerk's Office and the Lake County court system. The project will assist our agency in the processing of data collection and reporting to the Clerk. Officers will use mobile computers and in-car printers to complete traffic stops faster and more efficiently. E-ticketing will provide enforceable citations that improve conviction rates, reduce record keeping and should reduce court administration time.

Working with its current Computer Aided Dispatch (CAD), Records Management Systems (RMS) and Mobile Data Systems (MDS) vendor, the Department will complete a major upgrade to the agency computerized records/dispatch systems. The upgrade will support "next generation 9-1-1" technology, the sharing of data and complement the current phone and radio system.

2015 Accomplishments

In late 2014, Deerfield Police personnel developed departmental policy and practices, conducted training, and began carrying Naloxone, a synthetic serum Opioid antidote that blocks opiate receptors in the brain. This was done as a County-wide effort to address the growing problem of heroin and prescription opiate use. On December 25, 2014, Deerfield Police became the first department in Lake County to successfully use Naloxone to save the life of a heroin overdose victim. The program, initially established as a “beta” program, was fully implemented in 2015.

As referenced in the above section, the Department 9-1-1 completed substantial work with the Lake County Emergency Telephone Services Board to interface with their data sharing and interoperability “CAD Fusion” system. A significant water main break during the frigid days of January resulted in significant equipment damage which did not allow the completion of the project in 2015. A final agreement is pending.

Significant work was completed on a “Job Description Manual” detailing position description for most “jobs” and positions within the Department. This work was completed by using framework and analysis established in 2007 by graduate students from the University of Illinois at Chicago (UIC). The analysis included identification of essential tasks and duties related to each Police Department position in addition to identifying the necessary knowledge base and abilities required to perform the job. In conjunction with the Human Resources Coordinator, the Department hopes to finalize the framework established and create job descriptions with related essential and non-essential job functions and responsibilities for all positions within the Department.

STATISTICAL SUMMARY

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Calls for Service	12,064	11,001	11,310	11,098	13,706
Accidents; Personal Injury	80	75	52	72	68
Property	560	414	480	453	490
Traffic Tickets	3,392	3,367	3,549	3,451	3,766
Parking Citations	1,343	2,628	2,307	2,560	1,710
Crime Index*	202	215	183	137	134
Criminal Arrests	576	486	411	337	366
Domestic Trouble	134	110	84	78	82
Vandalism	42	33	30	34	28
Traffic Enforcement Index (Tickets per Injury Accident)	42.4	44.8	68.2	47.9	55.4

*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 - 2016
POLICE - ADMINISTRATION**

106010-

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	911,831	763,879	764,353	1,010,402	32.27%
TRAINING & DEVELOPMENT	9,163	12,225	5,348	12,040	-1.51%
CONTRACTUAL SERVICES	506,056	688,780	576,226	624,628	-9.31%
COMMODITIES	32,338	34,500	16,150	31,000	-10.14%
UTILITIES	16,659	20,586	15,650	22,750	10.51%
CAPITAL OUTLAY	2,132	4,500	4,000	12,796	184.36%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	162,345	164,748	164,748	182,708	10.90%
DEPARTMENT TOTAL	1,640,524	1,689,218	1,546,475	1,896,324	12.26%

106020-

POLICE - COMMUNICATIONS

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	897,220	1,004,465	940,319	1,010,344	0.59%
TRAINING & DEVELOPMENT	4,313	6,600	4,902	6,600	0.00%
CONTRACTUAL SERVICES	236	500	400	500	0.00%
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	2,659	5,000	4,000	5,000	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	904,428	1,016,565	949,621	1,022,444	0.58%

106033-

POLICE - INVESTIGATIONS/YOUTH

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	942,898	935,262	909,320	1,096,432	17.23%
TRAINING & DEVELOPMENT	2,787	7,500	3,700	15,000	100.00%
CONTRACTUAL SERVICES	3,039	7,300	4,745	7,370	0.96%
COMMODITIES	15,255	19,100	10,000	20,000	4.71%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	3,593	34,700	29,750	14,500	-58.21%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	967,572	1,003,862	957,515	1,153,302	14.89%

BUDGET REQUEST - 2016
POLICE - PATROL

106034-

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	4,667,750	5,519,722	5,018,203	5,167,784	-6.38%
TRAINING & DEVELOPMENT	39,799	38,150	28,030	32,100	-15.86%
CONTRACTUAL SERVICES	42,109	65,400	51,935	65,400	0.00%
COMMODITIES	65,958	118,100	58,300	117,100	-0.85%
UTILITIES	3,136	4,000	3,600	4,000	0.00%
CAPITAL OUTLAY	34,267	19,950	11,623	80,850	305.26%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	4,853,019	5,765,322	5,171,691	5,467,234	-5.17%

106061-

POLICE - SPECIAL DETAIL

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	125,005	195,600	138,535	157,600	-19.43%

176020-

E 911 FUND

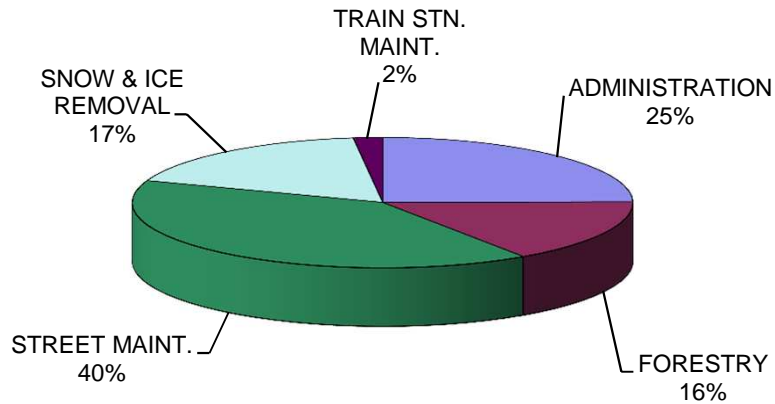
	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	0	0	0	0	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	85,384	159,281	143,258	90,900	-42.93%
COMMODITIES	0	0	0	0	N/A
UTILITIES	42,848	51,000	41,508	50,000	-1.96%
OTHER EXPENSES	0	0	0	0	N/A
DEBT SERVICE	0	0	0	0	N/A
CAPITAL OUTLAY	230,770	128,500	15,000	128,500	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	113,621	188,770	188,770	188,487	-0.15%
TOTAL EXPENDITURES	472,623	527,551	388,536	457,887	-13.21%

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**BUDGET REQUEST - 2016
STREET DIVISION - SUMMARY**

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	1,245,355	1,222,550	1,187,877	1,185,450	-3.03%
TRAINING & DEVELOPMENT	1,377	5,000	1,700	5,000	0.00%
CONTRACTUAL SERVICES	911,089	835,627	871,518	795,974	-4.75%
COMMODITIES	451,217	443,450	436,450	440,950	-0.56%
UTILITIES	57,531	68,710	57,927	69,967	1.83%
CAPITAL OUTLAY	6,291	5,000	8,475	5,121	2.42%
CAPITAL IMPROVEMENTS	111,697	82,500	112,500	127,500	54.55%
TRANSFERS OUT	140,318	150,215	150,215	164,932	9.80%
DEPARTMENT TOTAL	2,924,875	2,813,052	2,826,662	2,794,894	-0.65%

STREET DIVISION EXPENDITURES



Street Division

The primary accountabilities of the Street Division are:

- To keep the streets clean.
- To keep the streets clear of snow and ice.
- To keep the streets in good condition by repairing cracks and potholes.
- To keep the streets in good condition by removing and replacing concrete and asphalt roads, curbs, and sidewalks.
- To keep all pavement marking lines visible throughout the Village.
- To install and maintain street signs so they are legible under all weather conditions.
- To keep the storm sewer system clean from debris that may cause blockage.
- To replace all broken or deteriorated sewer grates, manhole covers, and manhole frames.
- To repair and maintain all Village-owned streetlights and traffic signals.
- To plant trees as part of the 50/50 tree planting program.
- To maintain and repair the interior of the railroad station.
- To cut weeds and grass on Village-owned property.
- To maintain trees in Village right of way.
- To maintain adequate supplies of gasoline and diesel fuel and to keep the fueling equipment in good working order. Fuel is charged to expenditures of specific departments according to usage.

Accomplishments from January 2015 through December 2015:

- Maintained all Village streets in drivable condition throughout the year.
- Removed and replaced 395 cubic yards of Concrete Street, curb, and sidewalks.
- Removed and replaced 280 Tons of Asphalt Street.
- Swept 1,500 miles of streets, removing 520 cubic yards of debris.
- 3793 tons of salt were used with 1870 total man hours expended for snow and ice removal in the 2014-2015 season. Liquid Salt Brine used – 1500 Gallons / Calcium Chloride used – 19800 Gallons.
- Performed pavement patching with UPM on a continual basis, using 121 tons.
- Installed 410 replacement street signs including 32 regulatory signs that failed retro-reflectivity standards.
- Maintain street sign inventory and work orders with 3M Road Management Services software.
- Repairs to village owned street lighting include the replacement of 9 streetlight poles, 43 repairs to streetlight wires were performed, and 78 streetlight lamps were replaced.
- Planted 25 parkway trees under the annual 50-50 parkway tree replacement program and 152 through ash tree replacement.
- Performed daily maintenance and repairs, as needed, at the downtown Metra station.
- Performed ongoing weed and grass cutting on Village owned property.
- Trees on Village property were maintained in-house and by contract. Advanced Tree Care completed work under the 2015 tree trimming and tree removal contract. 322 dead, diseased or hazardous parkway trees were removed.
- Performed daily watering, as needed, of landscaped islands at entrance features.
- Gasoline and diesel fuel were purchased, on an as-needed basis, at the lowest quoted price.
- Monthly reports were submitted to the Finance Department for departmental expenditures.
- The Department also installed holiday decorations, including streetscape pole lighting.
- Manpower was supplied for Village events including the SWALCO household hazardous waste collection, Farmer's Market, Memorial Day and Veterans Day setup, Art Festival, Touch a Truck and Fourth of July/Family Days.
- Performed various improvements to the Metra train station building on Chestnut. Including painting the interior, refinishing the wood floor, and refinishing benches.

STREET DIVISION

<p>Work Statistics CALENDAR YEARS 2010 - 2015</p>
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	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Cleaning</u>						
Streets Swept (Miles)	1,600	1,250	1,150	1,000	1500	1500
Streets Swept (Cubic Yards Debris)	400	325	310	300	480	520
<u>Traffic Marking</u>						
Traffic Marking (Lineal Feet)	22,265	20,659	18,581	12,949	N/A	N/A
<u>Pavement Patching</u>						
Pre-Mix Patching Materials Used (Tons)	110	124	210	260	144	121
<u>Concrete and Asphalt Removal and Replacement</u>						
Concrete (Cubic Yards)	0	97	145	139	315	395
Asphalt (Tons)	0	0	0	0	0	280
<u>Street Lights and Traffic Signals</u>						
Street Signs Erected or Replaced	221	282	231	151	82	410
Street Light Standards Replaced	10	9	15	12	8	9
Street Light Cable Repairs	221	65	58	47	39	43
Street Lamps Replaced	182	254	302	250	117	78
<u>Snow and Ice Control</u>						
Snow and Ice Control (Man Hours)	3,200	2,400	1500	1,500	3540	1870
Rock Salt Used (Tons)	3,100	2,500	3,600	3,600	4315	3793
<u>Tree Maintenance</u>						
Trees Removed (Number)	143	186	301	241	478	322
Tree Planting 50-50 Program	39	23	21	138	185	177
Leaf Removal (Tons)	6,606	7,350	7,674	7,674	8568	
<u>Weed Control</u>						
Parkway Mowing (Lineal Feet)	105,000	105,000	105,000	105,000	105,000	105,000

**BUDGET REQUEST - 2016
STREET - ADMINISTRATION**

102010-

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	289,515	318,950	298,750	300,850	-5.67%
TRAINING & DEVELOPMENT	1,372	5,000	1,700	5,000	0.00%
CONTRACTUAL SERVICES	159,830	193,127	170,018	206,474	6.91%
COMMODITIES	7,996	5,200	5,700	5,200	0.00%
UTILITIES	7,316	8,210	7,427	9,467	15.31%
CAPITAL OUTLAY	4,695	2,250	5,975	2,371	5.38%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	140,318	150,215	150,215	164,932	9.80%
DEPARTMENT TOTAL	611,042	682,952	639,785	694,294	1.66%

102036-

STREET - SNOW & ICE CONTROL

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	255,370	134,750	144,750	122,750	-8.91%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	182,589	104,000	136,000	114,000	9.62%
COMMODITIES	309,253	267,250	268,450	256,250	-4.12%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	1,288	750	500	750	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	748,500	506,750	549,700	493,750	-2.57%

102037-

STREET - FORESTRY

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	6,132	9,600	4,102	8,600	-10.42%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	357,859	338,000	340,000	288,000	-14.79%
COMMODITIES	11,501	15,000	14,000	15,000	0.00%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	308	2,000	2,000	2,000	0.00%
CAPITAL IMPROVEMENTS	111,697	80,000	110,000	125,000	56.25%
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	487,497	444,600	470,102	438,600	-1.35%

BUDGET REQUEST - 2016
STREET - TRAIN STATION MAINTENANCE

102038-

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	9,363	10,750	9,775	9,750	-9.30%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	24,896	38,500	43,500	38,500	0.00%
COMMODITIES	2,226	4,000	3,300	4,000	0.00%
UTILITIES	0	500	500	500	0.00%
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	36,485	53,750	57,075	52,750	-1.86%

102050-

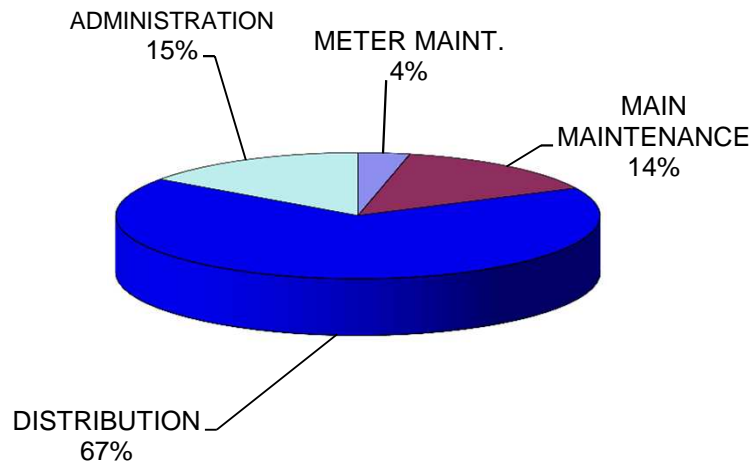
STREET - MAINTENANCE

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	684,975	748,500	730,500	743,500	-0.67%
TRAINING & DEVELOPMENT	5	0	0	0	N/A
CONTRACTUAL SERVICES	185,915	162,000	182,000	149,000	-8.02%
COMMODITIES	120,241	152,000	145,000	160,500	5.59%
UTILITIES	50,215	60,000	50,000	60,000	0.00%
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	2,500	2,500	2,500	0.00%
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	1,041,351	1,125,000	1,110,000	1,115,500	-0.84%

**BUDGET REQUEST - 2016
WATER FUND - SUMMARY**

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	943,389	984,000	951,000	959,950	-2.44%
TRAINING & DEVELOPMENT	1,326	1,850	1,850	1,850	0.00%
CONTRACTUAL SERVICES	318,606	771,865	533,897	354,193	-54.11%
COMMODITIES	2,374,645	2,479,000	2,373,600	2,607,000	5.16%
UTILITIES	91,941	102,410	98,492	100,480	-1.88%
DEBT SERVICE	0	0	0	0	N/A
CAPITAL OUTLAY	568,864	370,650	280,275	42,064	-88.65%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	46,531	49,039	49,039	55,651	13.48%
TOTAL	4,345,302	4,758,814	4,288,153	4,121,188	-13.40%

WATER FUND EXPENDITURES



Water Division

The primary accountabilities of the Water Division are:

- To provide fresh and safe potable water to Village residents by continuously monitoring and testing the water to comply with EPA regulations.
- To maintain, repair and replace water main, water services and fire hydrants as needed.
- To monitor, operate, upgrade, and improve the water distribution system.
- To maintain an elevated tank, thirteen water pumps, three underground reservoirs, and a booster station with a capacity of over six million gallons.
- To install, repair, replace, and test all water meters and take meter readings of all residential and commercial establishments within the Village.

Accomplishments from January 2015 through December 2015:

- Completed water sampling and testing as required by the EPA. Collected and tested over 180 bacteriological samples and completed three rounds of trihalomethane and HAA5 sampling. Continued to monitor for chlorine residuals, phosphorus, pH and turbidities.
- Lead sampling for 2015 has been completed. 30 samples taken and passed. Next round of sampling to take place in 2018.
- Read 2,261 meters every month.
- The Department monitored construction projects and assisted the engineers and contractors with various infrastructure improvement projects and planning.
- Repaired 17 valves throughout the water distribution system.
- Installed 36 new Orion meter reading systems on new construction and replacement meters as needed.
- Assisted PMI with completing the Orion meter installations.
- Published and distributed a drinking water Consumer Confidence Report per the Federal Drinking Water regulations.
- Responded to 53 main breaks, 16 service leaks and 355 JULIE locate requests.
- Tested and flushed 1267 fire hydrants in the system.
- Replaced 11 fire hydrants.
- Continued the use of door hangers to inform residents of the reason for the utility locates at their property.
- Replaced the 2.5 MGD soft start and motor with a new VFD drive and motor at Richfield reservoir which included programming the VFD into the SCADA system. This was required due to the age and obsolescence of the old equipment.
- Leak survey completed by Water Net Survey. All Village system leaks from this survey have been repaired.
- Assisted with the Deerfield Road utilities relocation projects which included numerous shutdowns, lateral water main replacement and a new valve installation at the intersection of Deerfield Road and Rosemary.
- Assisted Baxter & Woodman with the water modeling program. We should be receiving the final results by the end of 2015.
- Assisted the Engineering Department as needed with day-to-day activities and water system improvement projects and planning. This includes the Briarwood Vista subdivision and Central Avenue. Also assisted with the planning of next year's Deerfield Road and North Avenue Water main projects.

The Water Division goals for the 2016 fiscal year are as follows:

- Continue to assist with the Deerfield Road and North Avenue projects which are schedule to begin next year.
- Flush all fire hydrants in the distribution system.
- Continue to repair main breaks and service leaks.
- Replace five hydrants and rebuild meter pits as needed.
- Continue to work toward determining how the current energy rebate packages may assist the Village with funding for projects and infrastructure upgrades.

WATER DIVISION

Work Statistics CALENDAR YEARS 2010 - 2015

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Main and Fire Hydrant Maintenance</u>						
Water Main Breaks Repaired	76	75	78	57	42	53
Service Leaks Repaired	4	6	2	9	15	16
New Fire Hydrants Installed	3	6	3	3	7	11
Fire Hydrants Tested	1,267	1,267	1,267	861	1267	1267
Valves Repaired	6	9	8	1	14	17
B Box Adjustments	48	62	59	30	23	28
Julie Locations	2,551	3068	1,016	232	30	355
Valve Vaults Reconstruction	4	4	6	1	4	2
<u>Distribution</u>						
Annual Water Pumpage (in Billions of Gallons)	.956	.987	1.023	.645	.858	.619
Services Checked for Leaks	157	219	202	111	191	109
Water Sample Analysis	240	240	240	140	180	180
Water Sample Analysis (Lead)	0	0	30	0	0	30
Water Sample Analysis THM/HAA5 (IEPA Required)	4	4	4	4	4	3
Average Daily Consumption (MGD)	2.621	2.704	2.805	3.012	2.692	2.269
Peak Daily Consumption (MGD)	5.010	5.502	5.559	5.069	3.903	3.809
<u>Meter Maintenance</u>						
Meter Pits Repaired	3	4	2	2	5	2
New Meters Installed	466	574	737	300	333	36
Meters Tested	7	35	2	5	4	1
Frozen Water Services	0	0	0	0	5	0
Water Meters Read	27,132	27,132	27,132	15,827	20,349	20,349
Final Meter Readings	404	381	375	361	416	391
"Reread" Meter Readings	187	375	514	702	771	119
Shut-Off Notice/Delinquent Water Bills	470	486	460	41	327	287
Meters Sealed	146	50	126	32	48	62
Frozen Meters	1	0	41	0	23	0

BUDGET REQUEST - 2016
WATER DEPT. ADMINISTRATION

502010-

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	339,595	380,500	366,500	363,150	-4.56%
TRAINING & DEVELOPMENT	1,326	1,850	1,850	1,850	0.00%
CONTRACTUAL SERVICES	147,297	181,865	160,391	190,193	4.58%
COMMODITIES	5,550	5,000	5,000	5,000	0.00%
UTILITIES	8,881	9,910	5,992	7,980	-19.48%
DEBT SERVICE	0	0	0	0	N/A
CAPITAL OUTLAY	426,881	1,650	975	3,064	85.70%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	46,531	49,039	49,039	55,651	13.48%
DEPARTMENT TOTAL	976,061	629,814	589,747	626,888	-0.46%

502031-

WATER DEPT. DISTRIBUTION

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	131,507	135,900	132,800	136,800	0.66%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	60,762	45,000	67,500	45,000	0.00%
COMMODITIES	2,203,873	2,362,400	2,227,250	2,480,400	4.99%
UTILITIES	83,060	92,500	92,500	92,500	0.00%
CAPITAL OUTLAY	4,334	5,000	5,000	5,000	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	2,483,536	2,640,800	2,525,050	2,759,700	4.50%

BUDGET REQUEST - 2016
WATER DEPT. MAIN MAINTENANCE

502050-

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	307,718	373,600	362,500	368,500	-1.37%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	104,949	122,000	116,000	106,000	-13.11%
COMMODITIES	161,426	106,200	136,200	116,200	9.42%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	2,531	2,000	2,300	2,000	0.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	576,624	603,800	617,000	592,700	-1.84%

502054-

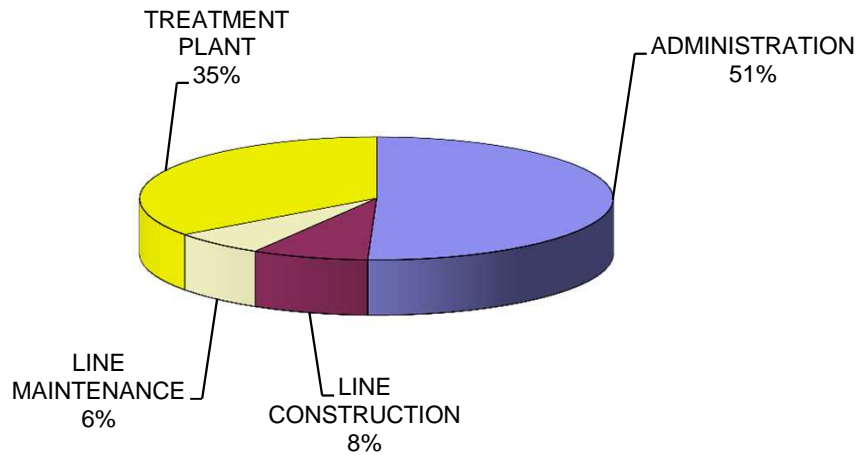
WATER DEPT. METER MAINTENANCE

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	164,569	94,000	89,200	91,500	-2.66%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	5,598	423,000	190,006	13,000	-96.93%
COMMODITIES	3,796	5,400	5,150	5,400	0.00%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	135,118	362,000	272,000	32,000	-91.16%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	309,081	884,400	556,356	141,900	-83.96%

**BUDGET REQUEST - 2016
SEWER FUND - SUMMARY**

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	1,653,679	1,739,200	1,694,550	1,747,625	0.48%
TRAINING & DEVELOPMENT	4,832	8,980	8,800	11,230	25.06%
CONTRACTUAL SERVICES	496,616	532,765	485,220	536,461	0.69%
COMMODITIES	156,139	208,500	182,700	204,500	-1.92%
UTILITIES	254,782	215,190	261,832	267,366	24.25%
DEBT SERVICE	1,049,591	1,806,639	1,806,639	1,816,480	0.54%
CAPITAL OUTLAY	987,913	19,300	24,875	9,335	-51.63%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	88,400	104,597	104,597	113,528	8.54%
TOTAL	4,691,952	4,635,171	4,569,213	4,706,525	1.54%

SEWER FUND DIVISIONS



Sewer Division

The primary accountabilities of the Sewer Division are:

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

In addition to maintaining the sanitary sewer collection system, the Sewer Division operates and maintains the WRF and nine satellite facilities. The nine facilities include six sanitary pumping stations, two storm water pumping stations, the Bannockburn detention basin, and 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 operation 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, laboratory director, one WRF Foreman, one WRF Mechanic, and three operators.

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

The Sewer Division has worked with RedZone Robotics in response to sewer inspections.

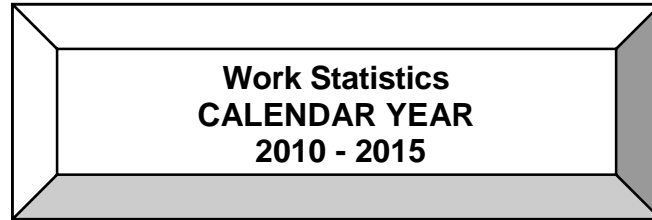
Accomplishments between January 2015 and December 2015:

- Replaced 18 frames and covers.
- Televised 11480 feet of sewers.
- Cleaned 32684 feet of sanitary sewers and 3780 feet of storm sewer.
- Completed 1st Biological Phosphorus Removal Trial.
- Completed trial of Biosolids digestion additive for the total reduction of solids.
- Utilized the consulting services of Strand Assoc. for the design of the Storm Station Control Panel Replacement Project. This project includes the control panel replacement and addition of cellular telemetry to the Deerpath Drive and Cranshire Court Stormwater Pumping Stations.
- Completed the design phase of the Deerfield Road Pumping Station UST Replacement with Huff & Huff Inc. providing consulting services. The project includes replacing the single wall steel fuel tank to reduce the environmental liability of the Village.

The Sewer Division goals for the 2016 fiscal year are as follows:

- Clean 200,000 feet of storm and sanitary sewers.
- Work with the Engineering Department and the Building Department to inspect all storm and sanitary sewer repairs and reinstatements.
- The Division will continue to focus on reducing storm water infiltration into the sanitary sewer system using information from the Inflow and Infiltration Study.
- Work with the Engineering Department on the construction of various projects, including 2016 Street Rehabilitation Project, Deerfield Road Reconstruction.
- Annual sludge hauling and land application.
- Optimize WRF treatment process to minimize energy and polymer use.
- Work with the Engineering Department to replace dry weather pumps and electrical cabinets at the Wilmot Road Lift Station.
- Complete construction on the upgrade of the control panels at the Deerpath and Cranshire Storm Stations and tie them into the SCADA System.
- Complete Deerfield Road UST Replacement Project.
- In the event the EPA provides a new NPDES permit for the WRF a CMOM plan, a Feasibility Study and an Optimization Plan shall all be required to be completed.
- Dye test and televise illegal connections to sanitary sewer system.
- Work with Red Zone Technologies to complete cleaning and televising the remaining sanitary sewers in the Sanitary Sewer Inspection Program.
- Work with Engineering Department on I/I Reduction Program.

SEWER DIVISION



	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Cleaning and Maintenance</u>						
Sanitary Sewer Stoppages	12	8	8	12	17	4
Sanitary Sewer Cleaned (in feet)	34,656	32,175	32,246	200,000	75,000	32684
Sanitary Excavation Openings	6	7	12	9	4	3
Sanitary Infiltrations Found	10	12	11	22	31	53
Sanitary Manholes Rebuilt (in-house)	6	6	112	119	25	2
Sanitary Sewers Televised (in feet)	11,800	15,000	10,000	38,000	25,000	11480
Homes Dye or Smoke Tested	155	75	25	55	45	34
Sewer Pipe Replaced (in-house)	47	80	64	85	40	38
<u>Construction</u>						
Storm Sewers Cleaned	13,500	15,500	14,000	12,350	8,900	3780
Inlets Cleaned	110	125	186	175	125	135
Storm Excavation Openings	36	45	15	22	28	21
Storm Infiltrations Found	15	8	15	10	11	8
Storm Structures Reconstructed (in-house)	60	25	10	37	28	21
Storm Sewers Televised (in feet)	10,000	7,000	14,000	30,000	19,000	1050
Street Inlet Covers Replaced	88	25	9	35	8	18
New Storm Sewers or Laterals Installed (in feet) (in-house)	119	75	52	40	227	42
Inlets Dye or Smoke Tested	98	60	0	12	41	24
Street Inlets Replaced (in-house)	60	48	29	44	21	21
<u>Wastewater Treatment Plant</u>						
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Sanitary Sewage Pumped (in million gallons)	1,068	1,345	880	578	1,323	1,155
Primary Sludge (in thousand gallons)	5,174	4,259	0	0	0	0
Sodium Hypochlorite Used (gallons)(disinfection)	22,500	24,500	0	0	0	0
Sludge Beds Cleaned	66	59	47	0	0	0
Sludge Beds Drawn	75	45	30	0	0	0
Electric Current Used (in thousand K.W.H.)	2,235	2,289	2,170	1,511	2,318	2,453
Sludge Hauled/Land Application (Cubic Yards)				1,800	1,790	1,820

BUDGET REQUEST - 2016
SEWER DEPT. ADMINISTRATION

542010-

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	269,501	265,750	239,650	253,600	-4.57%
TRAINING & DEVELOPMENT	1,019	2,100	2,100	2,100	0.00%
CONTRACTUAL SERVICES	183,849	217,800	197,800	233,000	6.98%
COMMODITIES	6,160	4,800	5,000	4,800	0.00%
UTILITIES	3,237	4,000	3,070	3,450	-13.75%
DEBT SERVICE	1,049,591	1,806,639	1,806,639	1,816,480	0.54%
CAPITAL OUTLAY	972,562	3,650	3,650	150	-95.89%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	62,270	68,769	68,769	68,059	-1.03%
DEPARTMENT TOTAL	2,548,189	2,373,508	2,326,678	2,381,639	0.34%

542031-

SEWER DEPT. LINE CONSTRUCTION

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	247,815	273,750	276,500	285,500	4.29%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	19,716	20,500	20,500	30,500	48.78%
COMMODITIES	51,413	57,200	57,200	57,200	0.00%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	318,944	351,450	354,200	373,200	6.19%

BUDGET REQUEST - 2016

542051-

SEWER DEPT. MAIN MAINTENANCE/CLEANING

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	211,851	235,500	233,000	231,000	-1.91%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	57,441	54,000	42,700	54,000	0.00%
COMMODITIES	14,648	17,500	18,500	17,500	0.00%
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	283,940	307,000	294,200	302,500	-1.47%

542052-

SEWER DEPT. WASTEWATER TREATMENT FACILITY

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	924,512	964,200	945,400	977,525	1.38%
TRAINING & DEVELOPMENT	3,813	6,880	6,700	9,130	32.70%
CONTRACTUAL SERVICES	235,610	240,465	224,220	218,961	-8.94%
COMMODITIES	83,918	129,000	102,000	125,000	-3.10%
UTILITIES	251,545	211,190	258,762	263,916	24.97%
CAPITAL OUTLAY	15,351	15,650	21,225	9,185	-41.31%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	26,130	35,828	35,828	45,469	26.91%
DEPARTMENT TOTAL	1,540,879	1,603,213	1,594,135	1,649,186	2.87%

Public Works Garage

The primary accountabilities of the Public Works Garage are:

- Maintain Village and Police Department Vehicles.
- Maintain Village owned mobile Capital Equipment.
- Provide repairs and maintenance of equipment in support of public works forces.
- Prepare specifications and bid documents for new Vehicles and equipment purchases.
- General building maintenance for the main Public Works Facility.

Garage personnel, consisting of one foreman and one associate mechanic, are responsible for the overall maintenance of all public works, police and engineering vehicles and equipment as well as the garage facility. The foreman and associate mechanic within this division maintain 11 Administration vehicles, 18 Police vehicles, 27 Public Works vehicles, and 180 various pieces of construction/maintenance related equipment. The construction and maintenance equipment includes: 25 snow plows, 3 backhoes, 2 front end loaders, 3 mower tractors, 3 Bobcats, 1 sidewalk plow, 1 sidewalk blower, 5 snow blowers, 1 street sweeper, 3- 20-cubic yard self-loading leaf vacuum trailers, 1- 14-cubic yard self-loading leaf vacuum trailer, 1 lighting trailer, 2 arrow board trailers, 3 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 is also maintained by the two Garage personnel.

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

Accomplishments between January 2015 and December 2015:

- Maintained all snow and ice removal equipment during winter storms.
- General maintenance of all Village and Police Department Vehicles.
- Maintained the Public Works Facility at 465 Elm Street including; directing contractors on general HVAC repairs and maintenance and wash bay repairs.
- Monthly reports were submitted to the Finance Department for departmental expenditures.
- Manpower was supplied for Village emergencies, such as wind storms, snow events, and main breaks. Also manpower was supplied for scheduled village events including the SWALCO household hazardous waste collection, Farmer's Market, Memorial Day and Veterans Day setup, Art Festival, and Fourth of July/Family Days.
- Purchased one new Backhoe/loader Fleet #BH2.
- Purchased one new ¾ ton pickup with plow Fleet #600.
- Purchased one new asphalt roller w/ trailer Fleet # ROL 1.
- Purchased two new 1 ton dump trucks w plows Fleet # 705/706.
- Awarded bid and awaiting delivery on one new front end loader mounted snow blower Fleet #816.

The Public Works Garage goals for the 2016 fiscal year are as follows:

- Maintain all snow and ice removal equipment during winter storms.
- General maintenance of all Village and Police Department Vehicles.
- Implement asset management.
- Implement fleet/work orders in Munis.
- Bid work for replacement of Fleet #702 Vector tank and related equipment.
- Prepare specifications and bidding documents for the replacement of:
 - ◆ Fleet #601 New ¾ ton pickup truck w/plow
 - ◆ Fleet #603 New ¾ ton pickup truck w/plow
 - ◆ Fleet #TR2 New Bobcat trailer
 - ◆ Fleet #ARR1 New arrow board

**BUDGET REQUEST - 2016
GARAGE FUND**

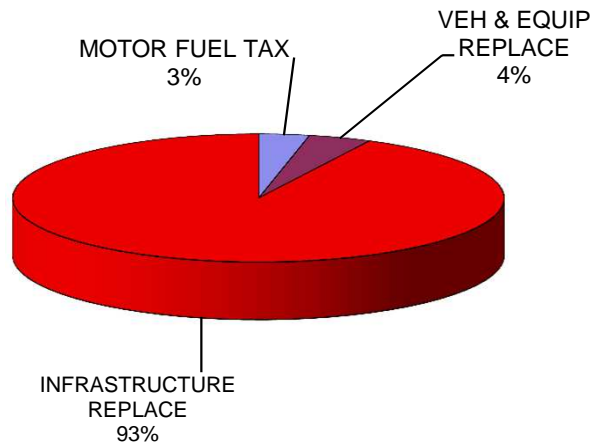
702050-

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	243,430	227,550	210,500	228,500	0.42%
TRAINING & DEVELOPMENT	585	3,500	3,500	3,500	0.00%
CONTRACTUAL SERVICES	22,490	33,400	33,400	33,400	0.00%
COMMODITIES	109,113	122,700	113,300	112,800	-8.07%
UTILITIES	1,966	3,800	2,300	3,800	0.00%
DEBT SERVICE	0	0	0	0	N/A
CAPITAL OUTLAY	1,538	47,000	15,500	22,500	-52.13%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	4,007	9,965	9,965	4,134	-58.51%
DEPARTMENT TOTAL	383,129	447,915	388,465	408,634	-8.77%

**BUDGET REQUEST - 2016
CAPITAL PROJECT FUNDS - SUMMARY**

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	0	0	0	0	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	847,039	1,035,000	1,224,680	2,877,000	177.97%
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
OTHER EXPENSES	561,755	1,517,228	1,285,520	1,108,342	-26.95%
CAPITAL OUTLAY	1,930,283	10,870,000	11,332,500	10,878,632	0.08%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
TOTAL	3,339,077	13,422,228	13,842,700	14,863,974	10.74%

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 2016 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 (\$9.575 million was issued in 2015, no new debt is anticipated in 2016), 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:

- Engineering, design and construction costs for reconstruction of Deerfield Road (\$2.3 million, net cost to Village).
- Annual street rehabilitation project (\$1.5 million)

MOTOR FUEL TAX

Motor fuel tax is a share of the state-imposed and collected fuel tax. The sharing is based on a per-capita formula derived by the state legislature and is expected to yield \$23.80 per person this year. State regulations strictly control the use of these funds and include the following eligible items: street construction, maintenance or reconstruction; bridge repair; traffic signal installation and maintenance; and sidewalk repair and maintenance. The Village intends to use all the funds this year towards the street rehabilitation project.

VEHICLE AND EQUIPMENT REPLACEMENT

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

- Replace SNO-GO snow blower - \$145,000
- Desktop computer replacement or virtualization- \$80,000
- Replace public works vehicles (2) - \$75,000
- Replace primary data center servers and storage - \$65,000
- Replace police vehicles (2) - \$55,000
- Replace sewer camera - \$40,000
- Replace Vactor Tank - \$40,000
- Replace voice gateway routers - \$32,000
- Replace administrative vehicle - \$22,000
- Replace Water Department handheld meter reading device - \$20,000
- Replace desk telephones - \$15,000
- Replace mobile message switch (rs6000), E911 - \$12,000
- Replace trailers (2) - \$7,342
- Arrow board - \$6,000

BUDGET REQUEST - 2016

222082-

INFRASTRUCTURE REPLACEMENT FUND

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	0	0	0	0	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	847,039	1,035,000	1,224,680	2,877,000	177.97%
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	1,930,283	10,870,000	11,332,500	10,878,632	0.08%
TRANSFERS OUT	0	0			N/A
FUND TOTAL	2,777,322	11,905,000	12,557,180	13,755,632	15.54%

142050-

MOTOR FUEL TAX FUND

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	0	0	0	0	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	0	0	0	0	N/A
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	0	988,000	988,000	494,000	-50.00%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	0	988,000	988,000	494,000	-50.00%

211150-

VEHICLE & EQUIPMENT REPLACEMENT FUND

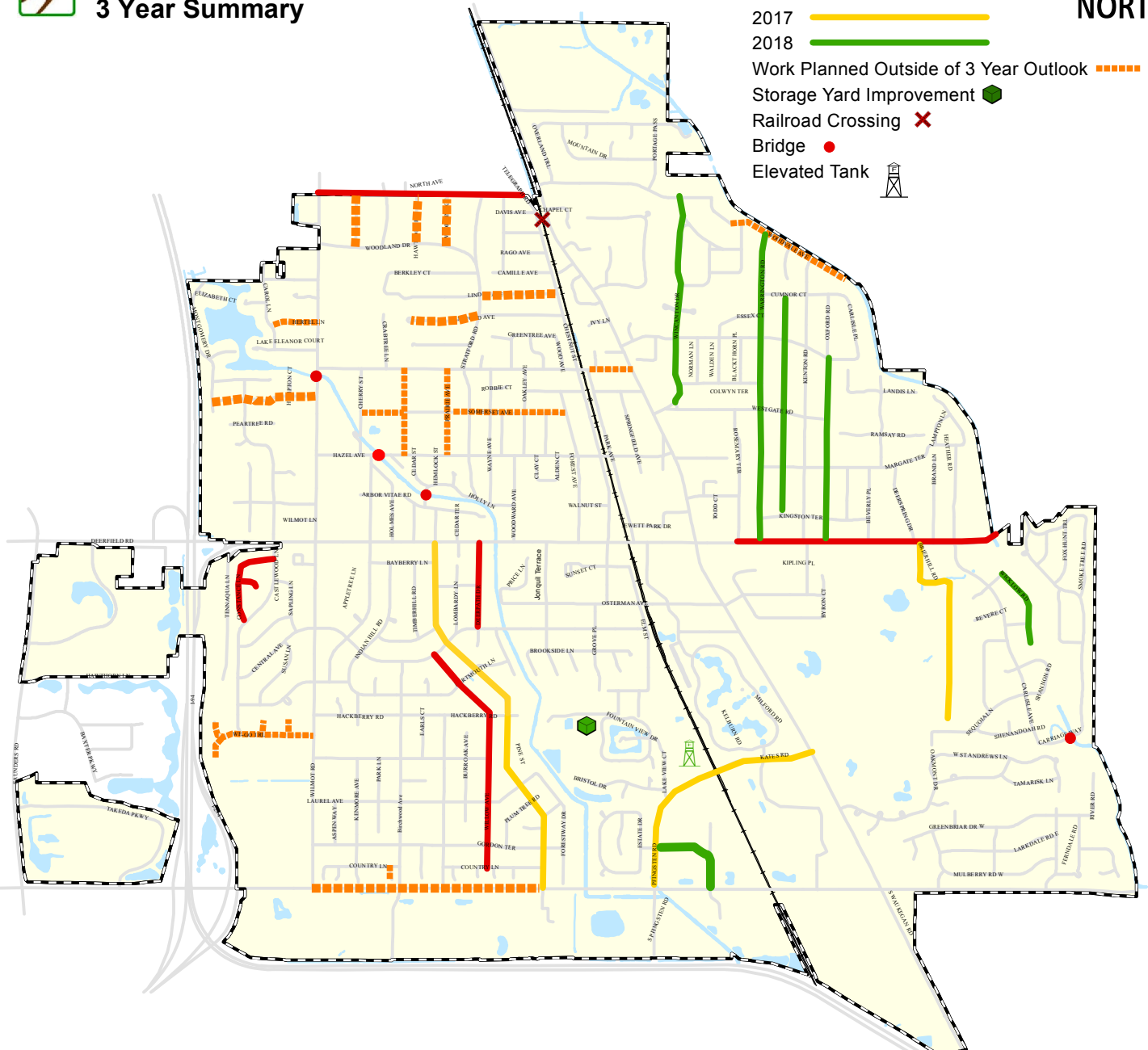
	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	0	0	0	0	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	0	0	0	0	N/A
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	561,755	529,228	297,520	614,342	16.08%
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT		0	0	0	N/A
DEPARTMENT TOTAL	561,755	529,228	297,520	614,342	16.08%



FY 2016-2018 Capital Improvement Projects 3 Year Summary

LEGEND

- 2016 █
- 2017 █
- 2018 █
- Work Planned Outside of 3 Year Outlook ▬▬▬▬
- Storage Yard Improvement ■
- Railroad Crossing ✕
- Bridge ●
- Elevated Tank ⚙



2016

2017

2018

OUT YEARS

Street Rehab	Street Rehab	Street Rehab	Street Rehab
Constance/ Christopher/ Lisa Marie Deerpath Dr. (Central to Deerfield Rd)	Pine Street (Deerfield Rd to Lake Cook Rd)	Deer Lake Road / Estate Drive	Broadmoor Pl.
Willow Ave (Central to South Limits)	Capital Projects	Knollwood (Kingston to Cumnor)	Craig Court
Capital Projects	BrierHill Road	Oxford Lane (Deerfield Rd to Warwick)	Elmwood (Stratford to East End)
Deerfield Rd	Pfingsgten Road (Lake Cook to Waukegan)	Warrington Rd (Woodvale to Deerfield Rd)	Forsythia Dr.
North Ave (Wilmot Rd. to Chestnut St.)		Wicklow Rd	Garand Dr.
		Wincanton Dr (Woodvale to Westgate)	Greenwood (Park to Waukegan)
			Hawthorne Place
			Hertel Ln.
			Kimberly Court
			Linden Ave (Chestnut to Stratford)
			Oakwood Place
			Paula Court
			Prairie Ave
			Somerset Ave (Cherry to Broadmoor)
			Somerset Ave (Praire to Forest)
			Wego Court
			Wego Trail
			Woodbine Court
			Woodvale Ave



Capital Improvement Projects
PUBLIC WORKS AND ENGINEERING

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

# PROJECT	TYPE	2015	2016	2017	2018	Funding Source
1) Transportatin and Roadway Projects						
a) Street Rehabilitation Program						
1. Construction (including Sidewalk Replacement Program)	Capital	1,006,000	1,506,000	1,006,000	4,006,000	Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb	494,000	494,000	494,000	494,000	Motor Fuel Tax (MFT)
b) Deerfield Road Reconstruction						
1. Phase II Engineering	Prof Serv.	100,000	100,000			Infrastructure Replacement Fund (IRF)
Right of Way Acquisition	Capital	85,000				Infrastructure Replacement Fund (IRF)
2. Phase III Engineering (Construction)	Prof Serv.	40,000				Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb		560,000	119,345		Lake County Department of Trans.
	Ex Fund or Reimb		1,340,000	278,471		Federal Grant Reimbursement
3. Phase III Construction (Road & Infrastructure)	Capital		2,168,769			Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb		4,189,263			Lake County Department of Trans.
	Ex Fund or Reimb		9,774,946			STP
	Ex Fund or Reimb		3,187,939			IDOT
	Capital		302,000			CMAQ
c) Brierhill Road						
1. Eng. (Design & Construction)	Prof Serv.		100,000			Infrastructure Replacement Fund (IRF)
2. Phase III Construction (Water Main, Sanitary)	Capital			1,500,000		Infrastructure Replacement Fund (IRF)
d) Roadway Condition Evaluations						
1. IMS Street Testing	Prof Serv.	5,000		25,000		Infrastructure Replacement Fund (IRF)
e) Bridge Rehabilitation (Carriage Way, Wilmot & Juniper)						
1. Phase II Eng.	Prof Serv.		10,000			Infrastructure Replacement Fund (IRF)
2. Phase III Eng. (Construction)	Prof Serv.		0			Infrastructure Replacement Fund (IRF)
3. Phase III Construction	Maint		175,000			Infrastructure Replacement Fund (IRF)
f)Pflingsten/Kates Road Bridge & Road Rehabilitation						
1. Phase II Engineering (Design)						
Road	Prof Serv.		20,000			Infrastructure Replacement Fund (IRF)
Bridge	Prof Serv.		31,000			Infrastructure Replacement Fund (IRF)
Bridge	Ex Fund or Reimb		124,000			Federal Grant Reimbursement
2. Phase III Construction						
Road	Capital			750,000		Infrastructure Replacement Fund (IRF)
Bridge	Capital			310,000		Infrastructure Replacement Fund (IRF)
Bridge	Ex Fund or Reimb			1,240,000		Federal Grant Reimbursement
g) Woodvale Avenue (Roadway Reconstruction)						
1. Phase II Engineering (Design)	Prof Serv.				200,000	Infrastructure Replacement Fund (IRF)
2. Phase III Engineering (Materials)	Prof Serv.					Infrastructure Replacement Fund (IRF)
3. Phase III Construction	Capital					Infrastructure Replacement Fund (IRF)
h) North Trail Subdivision						
1. Phase II Eng. (Design)	Prof Serv.	50,000				Infrastructure Replacement Fund (IRF)
2. Phase III (Construction)	Maint	1,000,000				Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb	300,000				DCEO Grant
2. Phase III (Engineering)	Prof Serv.	100,000				Infrastructure Replacement Fund (IRF)
i) Briarwood Vista Infrastructure Rehabilitation (Water/Street/Lighting)						
1. Phase II Eng. (Design)	Prof Serv.	25000				Infrastructure Replacement Fund (IRF)
2. Phase III Eng. (Construction)	Prof Serv.	200,000				Infrastructure Replacement Fund (IRF)
3. Phase III Construction	Capital	7,000,000				Infrastructure Replacement Fund (IRF)
j) Lighting System Improvements						
1. Phase II Eng. (Design)	Prof Serv.	50,000			50,000	Infrastructure Replacement Fund (IRF)
2. Phase III Construction	Capital					Infrastructure Replacement Fund (IRF)
k) Pavement Preservation (Crack Sealing)						
1. Construction	Maint	20,000	20,000	20,000	20,000	Infrastructure Replacement Fund (IRF)
L) North Ave (Wilmot to Chestnut)						
1. Phase II Eng. (Design)	Prof Serv.	85,000				Infrastructure Replacement Fund (IRF)
2. Phase III Eng. (Construction)	Prof Serv.		60,000			Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb		25,000			Bannockburn
	Ex Fund or Reimb		85,000			Federal Grant Reimbursement
3. Phase III Construction	Capital		818,600			Infrastructure Replacement Fund (IRF)
	Ex Fund or Reimb		1,100,000			Federal Grant
	Ex Fund or Reimb		165,000			Bannockburn
m) Future Infrastructure Projects						
1. Phase 2 Engineering (Design)	Prof Serv.				100,000	Infrastructure Replacement Fund (IRF)
n) Traffic Signal Upgrades Lake Cook Road @ Birchwood/Pine Construction						
	Capital	100,000				Infrastructure Replacement Fund (IRF)
o) Sidewalk Program						
1. Construction	Capital		100,000		100,000	Infrastructure Replacement Fund (IRF)
p) Lake Cook Road Landscape Median						
1. Construction	Capital				50,000	Infrastructure Replacement Fund (IRF)
q) Telegraph Road Pedestrian Crossing						
1. Construction	Capital	0	289,000	0	0	Federal Grant Reimbursement
Transportation/Street Projects Totals		10,660,000	26,745,517	5,742,816	5,020,000	

# PROJECT		2015	2016	2017	2018	Funding Source
2) Wastewater Facilities						
a) Phosphorus Removal Upgrade	Capital		70,000	270,000		Infrastructure Replacement Fund (IRF)
b) Stormwater Station Repairs	Maint	50,000	60,000			Infrastructure Replacement Fund (IRF)
c) Deerfield Pump Station Concrete Repair	Maint		20,000			Infrastructure Replacement Fund (IRF)
d) Deerfield Road Generator Fuel Tank Replacement	Capital	20,000	75,000			Infrastructure Replacement Fund (IRF)
e) Wilmot Road Dry Weather Pumps	Maint		180,000			Infrastructure Replacement Fund (IRF)
f) Pump Diagnostics and Repair Project	Maint	50,000		50,000		Infrastructure Replacement Fund (IRF)
g) CMOM, Feasibility Optimization	Maint		62,000			Infrastructure Replacement Fund (IRF)
H) WRF Splitter Box			30,000			Infrastructure Replacement Fund (IRF)
Sewage Treatment Plant Totals		120,000	497,000	320,000	0	
3) Public Buildings / Improvements						
a) Public Works Facility & Storage Yard Improvements	Capital	50,000	15,000	15,000		Infrastructure Replacement Fund (IRF)
b) Public Works Building Roof Replacement	Maint		50,000	75,000		Infrastructure Replacement Fund (IRF)
Public Buildings / Improvements Totals		50,000	65,000	90,000	0	
4) Sewer Projects						
a) Sewer Lining	Maint	200,000	200,000	200,000	200,000	Infrastructure Replacement Fund (IRF)
b) Inflow and Infiltration Consulting Services	Prof Serv.	250,000	150,000	50,000	50,000	Infrastructure Replacement Fund (IRF)
c) Inflow and Infiltration Sanitary/Storm Infrastructure Improvements	Maint	50,000	0	50,000	50,000	Infrastructure Replacement Fund (IRF)
d) Sanitary Sewer Inspection Program	Maint	115,000	315,000	115,000		Infrastructure Replacement Fund (IRF)
e) Sewer Cleaning Program	Maint	0	200,000	100,000	100,000	Infrastructure Replacement Fund (IRF)
5) Water System Projects						
a) Richfield Pump Station and Reservoir Improvements						
1. Richfield Pump Station Energy Efficiency Modification						
a. Phase II Engineering						
	Prof Serv.		100,000	25,000		Infrastructure Replacement Fund (IRF)
b. Phase III Construction						
	Capital				300,000	Infrastructure Replacement Fund (IRF)
2. Richfield Pump Station and Reservoir Pipe Gal Repainting						
a. Phase III Maintenance						
					100,000	Infrastructure Replacement Fund (IRF)
b) Water System Modeling						
c) Elevated Tank Maintenance						
1. Elevated Tank Restoration Engineering						
	Maint	25,000	40,000			Infrastructure Replacement Fund (IRF)
2. Elevated Tank Painting & Generator						
	Maint				1,250,000	Infrastructure Replacement Fund (IRF)
Sewer & Water Totals		640,000	1,005,000	540,000	2,050,000	
CAPITAL IMPROVEMENT PROJECTS - TOTALS		\$11,470,000	\$28,312,517	\$6,692,816	\$7,070,000	

CAPITAL IMPROVEMENT PROGRAM

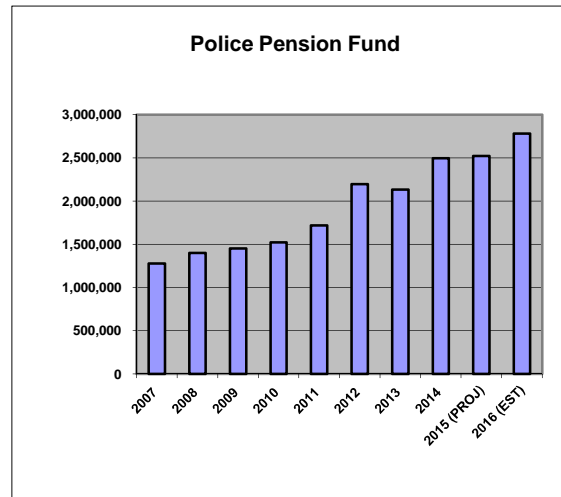
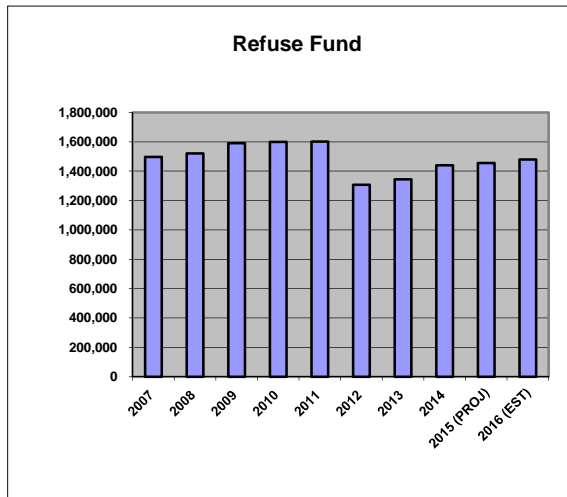
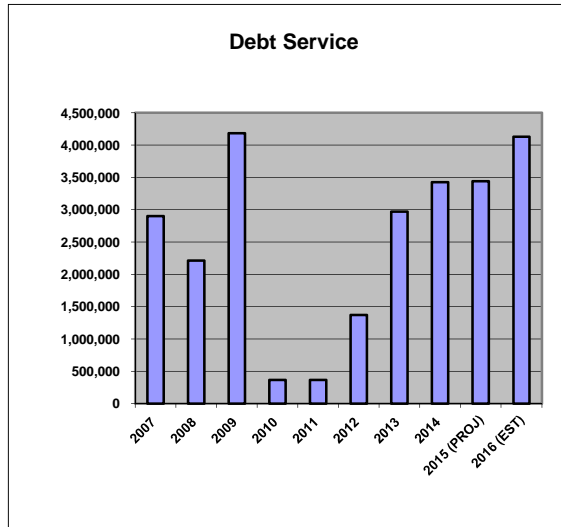
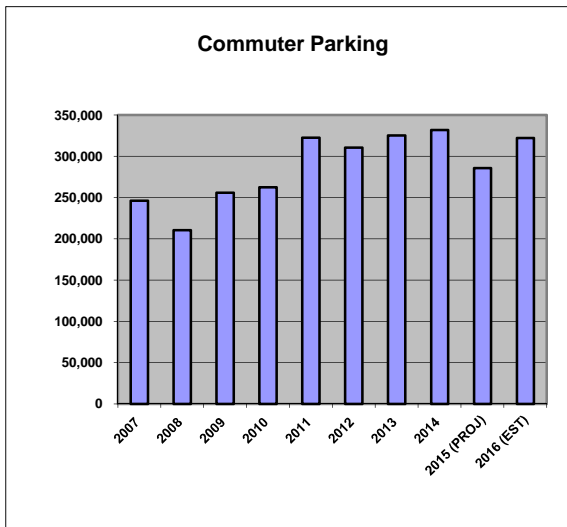
PROJECTIONS FOR CONSTRUCTION PROJECTS, LAND ACQUISITION, & BUILDINGS OVER \$5,000

FUNDING SUMMARY	2015	2016	2017	2018
IDOT		3,187,939	0	0
Federal STP (CMAQ)	0	302,000	0	0
Federal STP (Surface Transportation Program)	0	9,774,946	0	0
Federal Grant	0	1,100,000	0	0
Federal Grant - Reimbursement	0	1,838,000	1,518,471	0
Motor Fuel Tax (MFT)	494,000	494,000	494,000	494,000
Lake County Department of Transportation	0	4,749,263	119,345	0
Infrastructure Replacement Fund (IRF)	10,676,000	6,676,369	4,561,000	6,576,000
DCEO Grant	300,000	0	0	0
Bannockburn	0	190,000	0	0
TOTAL	\$ 11,470,000	\$ 28,312,517	\$ 6,692,816	\$ 7,070,000
PROJECT TYPE SUMMARY				
Capital Improvement	8,261,000	4,928,369	3,851,000	4,456,000
Professional Services	905,000	673,000	100,000	400,000
Maintenance	1,510,000	1,075,000	610,000	1,720,000
** Funded Externally of Reimbursed	794,000	21,636,148	2,131,816	494,000
	11,470,000	28,312,517	6,692,816	7,070,000

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**BUDGET REQUEST - 2016
SUPPORT FUNDS - SUMMARY**

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	2,589,842	2,648,250	2,618,550	2,869,250	8.35%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	1,377,293	1,573,000	1,424,000	1,488,500	-5.37%
COMMODITIES	27,638	27,950	26,450	26,450	-5.37%
UTILITIES	9,867	9,300	9,600	9,600	3.23%
DEBT SERVICE	1,628,655	1,638,060	1,638,060	2,316,294	41.40%
CAPITAL OUTLAY	26,737	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	2,032,668	1,992,288	1,992,288	2,002,228	0.50%
TOTAL	7,692,700	7,888,848	7,708,948	8,712,322	10.44%



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. The Board abated \$494,408 of the 2015 debt service levy (due in 2016) using alternate revenues (Qualified Energy Conservation Bond and Build America Bond credits). \$9.575 million debt was issued in 2015 to help fund the three year Capital Improvement Plan. No new debt is anticipated in 2016.

Schedule of General Obligation Debt Outstanding

Currently the Village has seven general obligation bond issues outstanding:

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

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

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

General Obligation Bonds, Series 2011B. This \$12.5 million issue was dedicated to the continued construction of the wastewater treatment plant. The taxable debt was issued under the Federal Qualified Energy Conservation Bond (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 partial funded of an expanded three year capital plan. This debt will be serviced using property tax levies.

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

TAX LEVY YEAR	General Obligation Series 2008 -- 4/21/08 \$5,000,000 (1)		General Obligation Build America Bonds Series 2010 -- 11/1/10 \$12,500,000 (2)		General Obligation Series 2011A -- 09/26/11 \$9,900,000 (3)		General Obligation Series 2011B -- 09/26/11 \$12,500,000 QECB (2)		General Obligation Series 2012 -- 02/06/12 \$10,000,000 (1)		General Obligation Series 2013 -- 01/03/13 \$9,075,000 (5)		General Obligation Series 2015 -- 05/06/15 \$9,575,000 (1)		TOTAL
	Principal	Interest	Principal	Interest	Principal	Interest	Principal (4)	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2015	220,000	147,794	560,000	431,335	280,000	226,215	725,000	499,200	0	234,763	710,000	145,218	380,000	290,450	4,849,975
2016	225,000	139,544	565,000	418,455	295,000	222,715	725,000	499,200	0	234,763	730,000	131,017	395,000	279,050	4,859,744
2017	235,000	131,106	575,000	402,917	310,000	218,290	725,000	499,200	135,000	234,763	615,000	116,418	405,000	267,200	4,869,894
2018	245,000	122,294	585,000	385,380	325,000	212,865	725,000	499,200	440,000	233,075	335,000	104,117	415,000	255,050	4,881,981
2019	255,000	112,800	600,000	364,320	340,000	206,365	725,000	499,200	455,000	227,575	340,000	97,418	430,000	242,600	4,895,278
2020	265,000	102,919	610,000	341,220	365,000	199,565	725,000	499,200	475,000	220,750	345,000	90,617	440,000	229,700	4,908,971
2021	275,000	92,319	625,000	316,210	380,000	192,265	725,000	499,200	495,000	212,438	350,000	83,718	455,000	216,500	4,917,650
2022	290,000	81,319	645,000	289,335	400,000	183,715	725,000	499,200	515,000	203,775	350,000	76,717	470,000	202,850	4,931,911
2023	300,000	69,356	660,000	260,310	425,000	174,115	725,000	499,200	540,000	193,475	355,000	69,718	485,000	188,750	4,944,924
2024	315,000	56,981	680,000	229,290	450,000	163,490	725,000	499,200	555,000	182,675	360,000	62,617	495,000	174,200	4,948,453
2025	330,000	43,988	700,000	195,970	475,000	151,340	725,000	499,200	580,000	170,188	365,000	55,418	510,000	159,350	4,960,454
2026	345,000	29,963	720,000	160,270	500,000	138,278	725,000	499,200	600,000	157,138	375,000	48,117	530,000	144,050	4,972,016
2027	360,000	15,300	735,000	122,830	355,000	123,277	880,000	499,200	455,000	142,138	380,000	40,618	545,000	128,150	4,781,513
2028	0	0	750,000	83,875	1,280,000	112,627	0	0	1,380,000	130,762	390,000	32,542	560,000	111,800	4,831,606
2029	0	0	775,000	42,625	1,335,000	74,228	0	0	1,425,000	92,812	390,000	23,963	575,000	95,000	4,828,628
2030	0	0	0	0	990,000	32,175	0	0	1,950,000	53,625	675,000	15,187	595,000	77,750	4,388,737
2031													610,000	59,900	669,900
2032													630,000	41,600	671,600
2033													650,000	21,125	671,125
TOTALS	3,660,000	1,145,683	9,785,000	4,044,342	8,505,000	2,631,525	9,580,000	6,489,600	10,000,000	2,924,715	7,065,000	1,193,420	9,575,000	3,185,075	79,784,360

- (1) Source of Funds -- Property Tax or Alternate
- (2) Source of Funds -- Property Tax or Alternate -- Interest shown is gross amount due before application of Federal credit
- (3) Source of Funds -- Property Tax or Alternate -- 59.6% of debt service is Deerfield Library responsibility
- (4) Principal payment shown is contribution to sinking fund
- (5) Source of Funds -- Property Tax or Alternate -- 64.7% of debt service is Deerfield Library responsibility

PENSION FUNDS

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

Police Pension Fund

The Police Pension Fund is required by State law for all communities of over 5,000 in population. A Police Pension Board, made up of five members, administers the fund. Two are active members of the department, two are from the citizens of the community, and one is elected from the beneficiaries of the fund. They are charged with the investment of the funds collected from the active personnel, contributed by the employer (Village) and investment income. Patrol officers contribute 9.91% of their base salary toward the Police Pension Fund.

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

The Illinois Municipal Retirement Fund (IMRF)

IMRF covers Village employees with the exception of sworn police personnel. The current employer pension contribution for IMRF is 12.94% of salary. The rate is expected to decrease to 12.78% in calendar 2016. The Village also contributes 6.20% for the employer's portion of social security taxes for all employees, other than sworn police personnel and 1.45% for the employer's portion of Medicare taxes for all employees covered by Medicare. The Village contributes 100% of its required contribution based on the calculation by the IMRF.

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

FUNDING PROGRESSION

Based on the Actuarial Accrued Liability (AAL):

Actuarial Valuation Date	Police Pension Fund	Illinois Municipal Retirement Fund
2000	113.50%	104.75%
2001	93.00%	103.29%
2002	92.67%	96.10%
2003	92.09%	93.79%
2004	82.72%	81.71%
2005	84.76%	82.54%
2006	83.11%	77.94%
2007	82.00%	75.09%
2008	79.70%	53.10%
2009	71.00%	54.14%
2010	70.28%	57.41%
2011	77.57%	60.98%
2012	74.12%	63.53%
2013	75.21%	69.15%
2014	77.43%	69.22%

BUDGET REQUEST - 2016**3570XX-****DEBT SERVICE FUND**

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	0	0	0	0	N/A
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	0	0	0	0	N/A
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
DEBT SERVICE	1,628,655	1,638,060	1,638,060	2,316,294	41.40%
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	1,797,019	1,806,639	1,806,639	1,814,480	0.43%
DEPARTMENT TOTAL	3,425,674	3,444,699	3,444,699	4,130,774	19.92%

806010-**POLICE PENSION FUND**

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	2,447,398	2,515,000	2,465,000	2,715,000	7.95%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	47,633	60,800	57,300	66,300	9.05%
COMMODITIES	0	0	0	0	N/A
UTILITIES	0	0	0	0	N/A
CAPITAL OUTLAY	0	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	0	0	0	0	N/A
DEPARTMENT TOTAL	2,495,031	2,575,800	2,522,300	2,781,300	7.98%

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 thru 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 contract extension included a two year rate freeze. Due to the lower charge for the new contract the Village expects to realize revenues in excess of expenses. This reverses recent years' results which have been negative. As the fund balance is built back up, future rate increases will be evaluated.

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

PARKING LOTS (COMMUTER STATION)

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

Since the Lake-Cook Road station lots opened a number of years ago, the use of the downtown lots has stabilized below capacity. Parking fees are used to maintain the lots (including snow removal) and the station. The parking rates were increased from \$1.50 per day to \$2.00 per day effective January 1, 2015. The rate adequately funds the necessary maintenance and capital expenditures for the station and lots as well as the new pay-by phone application implemented in 2015.

BUDGET REQUEST - 2016**5820XX-****REFUSE FUND**

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	115,861	92,250	113,250	113,250	22.76%
TRAINING & DEVELOPMENT		0	0	0	N/A
CONTRACTUAL SERVICES	1,260,897	1,347,500	1,282,500	1,302,500	-3.34%
COMMODITIES	27,638	26,200	24,700	24,700	-5.73%
UTILITIES		0	0	0	N/A
CAPITAL OUTLAY		0	0	0	N/A
CAPITAL IMPROVEMENTS		0	0	0	N/A
TRANSFERS OUT	35,649	35,649	35,649	37,748	5.89%
DEPARTMENT TOTAL	1,440,045	1,501,599	1,456,099	1,478,198	-1.56%

6020XX-**COMMUTER PARKING LOTS**

	ACTUAL 2014	BUDGET 2015	EST EXPEND 2015	BUDGET 2016	% CHG BUDG 2015→2016
PERSONNEL SERVICES	26,583	41,000	40,300	41,000	0.00%
TRAINING & DEVELOPMENT	0	0	0	0	N/A
CONTRACTUAL SERVICES	68,763	164,700	84,200	119,700	-27.32%
COMMODITIES	0	1,750	1,750	1,750	0.00%
UTILITIES	9,867	9,300	9,600	9,600	3.23%
CAPITAL OUTLAY	26,737	0	0	0	N/A
CAPITAL IMPROVEMENTS	0	0	0	0	N/A
TRANSFERS OUT	200,000	150,000	150,000	150,000	0.00%
DEPARTMENT TOTAL	331,950	366,750	285,850	322,050	-12.19%

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APPENDIX A - EQUIPMENT REQUESTS CONTAINED IN OPERATING BUDGETS

ADMINISTRATIVE DIVISION

Finance Department		\$2,471
Shared cost of IT hardware	2,471	
Administration		\$39,971
Shared cost of IT hardware	9,971	
Board room control system replacement	30,000	
Community Development		\$10,371
Mobile inspection and Plan Commission tablets	7,900	
Shared cost of IT hardware	2,471	
Engineering Division (Public Works)		\$2,071
Shared cost of IT hardware	2,071	

POLICE DEPARTMENT

Administration Division - includes ID printer		\$12,796
Email archive and web filter	8,296	
Office Equipment	4,500	
Communications Division		\$5,000
Investigations/Youth/DARE/Social Services		\$14,500
Printer, internet evidence finder and camera system	7,000	
Office and Squad Equipment	7,500	
Patrol Division		\$80,500
E-Citation equipment (Funded through DUI fund)	30,000	
Taser equipment (Funded through Seizure fund)	33,000	
Speed display board and radar replacement	11,000	
Office and Squad Equipment	6,500	
E911 Fund		\$165,000
Phone switch net of VERF contribution	165,000	

PUBLIC WORKS DEPARTMENT

Street Division		\$5,121
Administration		
Shared cost of IT hardware	2,371	
Snow and ice control		
Salt spreader and maintenance equipment	750	
Forestry		
Lawn mowers and maintenance equipment	2,000	
Sewer Division		\$9,335
Administration		
Shared cost of IT hardware	150	
Wastewater Treatment Facility		
Various equipment upgrades	9,185	
Water Division		\$42,064
Administration		
Shared cost of IT hardware	3,064	
Distribution		
SCADA controls and upgrades	5,000	
Main & Hydrant Maintenance		
Miscellaneous	2,000	
Meter Maintenance		
Water Meters	32,000	
Vehicle Maintenance (Garage)		
Diagnostic equipment repair		\$2,500

APPENDIX B

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX C

SUMMARY OF SIGNIFICANT FINANCIAL, ACCOUNTING AND BUDGETING POLICIES

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

Reporting Entity and Its Services

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

Accounting, Auditing and Financial Reporting Policies

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

Fund Presentation

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

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

- **General Fund** – The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. Accounts for the operations of the Finance, Administration, Engineering, Community Development, Police and Street Departments.
- **Motor Fuel Tax Fund** – Special Revenue Fund that accounts for activity funded by the state share of tax on the use of motor fuels.
- **Enhanced 911 Fund** – Special Revenue Fund that accounts for the operation of the E911 emergency response system and is funded by a per line charge on land-based and cellular phones.
- **Tax Increment Financing District** – A fund to provide for the redevelopment plans funded by incremental property tax. (Note: the last Village district was terminated on December 31, 2008 and historical information is presented in this budget).
- **Infrastructure Replacement Fund** – Capital Project Fund established in 1989 for the purpose of maintaining, repairing and renovating the capital assets of the Village. All long term capital projects are now funded in this fund, including those of the Water and Sewer Funds.
- **Debt Service Fund** – Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Debt Service Fund has been treated as a single fund and budgeted in a like manner by the Village. The individual issues are accounted for separately within this fund.

Proprietary (Enterprise) Funds Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing

basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Village has the following proprietary funds:

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

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

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

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

- **Deposit Fund** – To account for funds on deposit with the Village that are being held on a temporary basis.
- **Police Pension Fund** – As established by state statute, provides for the pension and disability benefits of sworn Village police officers, and is funded by employee and employer contributions, and investment income of the fund. Independently administered by a board of trustees as established in the state pension code.

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

Basis of Accounting

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

All Governmental Funds (General Fund, Special Revenue Funds, and Capital Project Funds) are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The Village's share of State-assessed income taxes, gross receipts, and sales taxes are

considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

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

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

Budget Presentation Basis Exceptions

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the annual budget. The Comprehensive Annual Financial Report (CAFR) shows the status of the Village's finances on the basis of generally accepted accounting principles (GAAP). In most cases the budget preparation conforms to GAAP. The following list exceptions from GAAP contained in the presentation of the budget:

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

Balanced Budget

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

Debt Policy

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

	1/1/16
Equalized Assessed Valuation(2014)	\$1,227,301,586
Non-Home-Rule Debt Limit - 8.6%	105,547,936
Amount of Debt Applicable to Limit	61,090,000
Legal Debt Margin Available	44,457,936

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 April 2015.

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

Capital Projects Funding

The Village believes that ongoing maintenance of its infrastructure and equipment is of prime importance to reduce the risk of emergency repairs and avoid the cost increases of deferred maintenance. To finance capital projects, the Village utilizes standard capital raising techniques such as General Obligation and Revenue Bond Issues, as well as pay-as-you-go practices when reasonable. Two examples of the pay-as-you-go program are (A) the Vehicle and Equipment Replacement Fund and (B) the Infrastructure Replacement Fund. The purpose of the Vehicle and Equipment Replacement Fund is to keep annual expenses in balance and stable while providing sufficient funds for the replacement of vehicles and major equipment items that cost in excess of \$5,000. The Vehicle and Equipment Replacement Fund is fully funded. The Village also has established an Infrastructure Replacement Fund to provide funding for ongoing maintenance of the Village's infrastructure, primarily streets and underground improvements. The Village does not anticipate issuing any new debt during the year.

Accounting, Auditing and Financial Reporting Policies

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

Investment Policies

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

Fixed Asset Policy

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

General Fixed Assets

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

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

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

Property Assets

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

Classification of Fixed Assets

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

Capitalization Policy

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

Procedures for Updating the Fixed Assets and Property Control Record

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

Fund Balance Policy

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

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

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