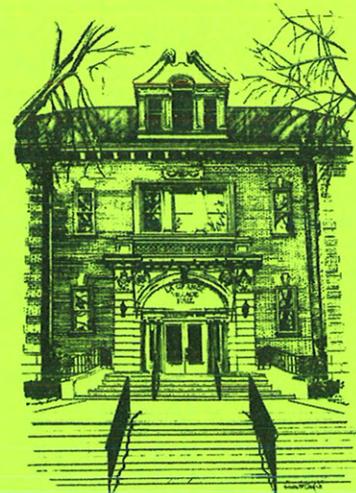


# Village of La Grange



**PROPOSED  
"REFERENDUM"  
BUDGET**

Five-Year Operating and  
Capital Improvements Budget

May 1, 2015 - April 30, 2016

through

May 1, 2019 - April 30, 2020

**VILLAGE OF LA GRANGE, ILLINOIS**

**FIVE-YEAR OPERATING AND CAPITAL IMPROVEMENTS BUDGET**

2015-16 through 2019-20

Board of Trustees

Thomas Livingston, President

David Mc Carty

Mark Kuchler

Mark Langan

Jeff Nowak

James Palermo

Bill Holder

John Burns, Village Clerk

Administrative Staff

Robert Pilipiszyn ..... Village Manager

Andrianna Peterson..... Assistant Village Manager

Holland & Knight, LLP. .... Village Attorney

Ryan Gillingham..... Director of Public Works

Renee Strasser..... Acting Police Chief

Don Gay.....Fire Chief

Lou Cipparrone..... Finance Director

Patrick Benjamin ..... Community Development Director

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# Village of La Grange



March 5, 2015

The Honorable President  
and Board of Trustees  
Village of La Grange  
53 S. La Grange Road  
La Grange, Illinois 60525

Dear President Livingston and Board of Trustees:

## VILLAGE MANAGER'S MESSAGE

Presented herewith is the Village's Operating and Capital Improvements Budget for FY 2015-16 through FY 2019-20. Although we are only approving the budget for FY 2015-16, it has been the Village's long-standing practice to prepare a five-year financial plan. This comprehensive financial planning tool, which forecasts revenues and expenditures for five years into the future, has empowered the Village Board in performing its fiduciary responsibilities and has enabled the Village to protect and strengthen its financial position for over twenty-five (25) years. It is precisely this progressive approach to financial management that has allowed us to make spending decisions in an informed, disciplined and forward-looking manner.

### Budget Development

In September 2014, President Livingston proposed an ambitious set of budget priorities to maintain the Village's forward progress and for the Village to remain competitive with other communities. The areas of priority announced were infrastructure improvements, public safety and economic development. At that time, President Livingston cited several reasons in support of advancing those budget priorities. They were: a robust local economy as evidenced by consistently strong sales tax returns; priorities identified in an independent report from a citizen-led group referred to as the La Grange 2020 Task Force; critical infrastructure needs which require attention, particularly storm water management; and changing market conditions as well as changing state and federal policies, which separately or together could challenge the Village's momentum. A preliminary funding plan based on a combination of increased revenue sources was also proposed to initiate the budget development discussion.

Through a series of pre-budget development workshops beginning in September 2014 and which continued through early February 2015, the Village Board discussed and debated in earnest the scope and effectiveness of a proposed set of sewer infrastructure improvements, their cost-benefit, and tax policies as they related to a funding plan.

53 South La Grange Road P.O. Box 668 La Grange, Illinois 60525 (708) 579-2300 Fax (708) 579-0980

The Village Board discussed several fiscal policy points to define the funding plan. First, the identification of new revenues was an important consideration because President Livingston and the Board of Trustees as a whole did not want to adversely affect current budget priorities which were being funded by existing revenues. Second, while economic recovery and expansion was considered, the estimated cost of the infrastructure improvements under consideration far exceeded the Village's ability to rely on projected revenue growth as the principal means by which to fund the identified priorities. Third, some form of tax relief to residents was another very important consideration for President Livingston and the Board of Trustees. Among other things, the Village Board discussed a one-time freeze on the Village's property tax levy.

The Village Board reached a consensus agreement on a set of revenue enhancements which in the aggregate will enable the Village to address its critical sewer infrastructure needs through bonding, as well as fund operational priorities to enhance public safety and economic development. Building on the Village's retail strength as noted by President Livingston, the principal revenue source as agreed to by a consensus of the Village Board to fund these priorities is to increase the Village's Non-home Rule Sales Tax from 0.25% to 1.0%. It is estimated that 2/3 of the Village's sales tax receipts are generated by visitors coming to shop and dine in La Grange. However, increasing this tax requires voter approval by local residents.

Consequently, on Tuesday, April 7, the residents of the Village of La Grange will have the opportunity to vote on the question whether to increase the local sales tax by 0.75%. To assist Village residents with the decision-making process, the Village has prepared two budget documents for the next fiscal year starting May 1— a "maintenance" budget and a "referendum" budget. The "maintenance" budget is a continuation of the Village's current level of operations, with conservative pay-as-you-go funding for capital projects and infrastructure improvements. The "maintenance" budget includes additional revenues earmarked for infrastructure improvements to the Village's sewer system, but does not include increased local sales tax revenue. Those additional revenues are increases in the Village's utility and telecommunication taxes, and an increase in the Village's sewer rate. The "maintenance" budget does not include funds sufficient (i) to support debt service payments for sewer infrastructure improvements for approximately four years; (ii) to implement the proposed scope of sewer improvements; or (iii) to allocate additional revenue to enhance public safety and economic development.

The "referendum" budget, in contrast, includes funds targeted at the three previously-mentioned key and strategic priorities for the Village -- infrastructure improvements, public safety and economic development. The "referendum" budget includes the additional revenues programmed under the "maintenance budget" and also includes the estimated amount of revenue that would be generated by the 0.75% increase in the local sales tax.

As noted above, the increase in the Village's local sale tax requires voter approval and is the subject of a "referendum" question on the April 7, 2015 election ballot.

The final, Board-directed alignment of proposed revenues and spending priorities under the "referendum" budget is outlined in the table below:

<b>REVENUE ENHANCEMENTS</b>			
	<b>Proposed Revenue</b>	<b>Current</b>	<b>Proposed</b>
1.	Increase Non-home Rule Sales Tax (Requires voter approval)	0.25%	1.0%
2.	Eliminate Food and Beverage Tax (Subject to voter approval of the Non-home Rule Sales Tax)	1.0%	0%
3.	Increase Utility Tax rate on electricity and natural gas and Increase Telecommunications Tax	3.0%	5.0%
		5.0%	6.0%
4.	Increase Sewer Rate (Per 100 cubic feet)	\$0.97	\$1.50
<b>SPENDING PRIORITIES</b>			
<b>CAPITAL EXPENDITURES</b>			
	<b>Flood Mitigation Projects</b>		<b>Cost</b>
1.	Construction of the 50 <sup>th</sup> Street Relief Storm Sewer from Spring Avenue to East Avenue. <i>(Included in the "maintenance" budget, however the project is delayed by four years in order to accrue sufficient funds to support annual debt service payments.)</i>		\$11,720,000
2.	Construction of a flood wall along Brainard Avenue between 49 <sup>th</sup> Street and 51 <sup>st</sup> Street. <i>(Not included in the "maintenance" budget.)</i>		\$750,000
3.	Construction of a lateral sewer from the intersection of 9 <sup>th</sup> Avenue and 49 <sup>th</sup> Street to the new 50 <sup>th</sup> Street Storm Sewer. <i>(Not included in the "maintenance" budget.)</i>		\$2,110,000
<b>Capital Maintenance</b>			
4.	Fast-track sewer lining (Village-wide, based on critical need). <i>(Not included in the "maintenance" budget.)</i>		\$775,000
<b>OPERATING EXPENDITURES</b>			
5.	Public safety (fill cost containment vacancy within the Police Department). <i>(Not included in the "maintenance" budget.)</i>		\$100,000
6.	Economic Development. <i>(Not included in the "maintenance" budget.)</i>		\$50,000

The revenue enhancements generate approximately \$1.1M per year to fund a corresponding amount of annual debt service and operating expenditures. While the flood mitigation projects are focused south of 47<sup>th</sup> Street, it is important to note for residents that the implications of the "referendum" budget are Village-wide as it would likely preserve existing funding for the Maple Avenue Relief Sewer and other capital projects as budgeted, which may otherwise be delayed or re-appropriated in order to address the unique conditions south of 47<sup>th</sup> Street which contribute to overland flooding in that drainage basin. The capital maintenance sewer lining work, enhanced public safety and enhanced economic development activities have a Village-wide benefit.

It is estimated that the combined increase in rates and fees will cost an average La Grange homeowner/resident approximately an additional \$200 annually. The form of tax relief to be provided to Village residents as agreed upon by the Village Board will be elimination of the Village's 1.0% Food and Beverage Tax if the referendum is approved. That savings is included in the average cost to residents stated above.

As additional information, below is a table which provides a comparison of how these revenue increases will not adversely affect the Village's overall position within the market, for both residents and businesses.

**ALL COMMUNITIES**

**FOOD & BEVERAGE TAX, SALES TAX, UTILITY TAX / SIMPLIFIED TELECOMMUNICATIONS TAX SURVEY**

**- JANUARY 1, 2015**

	Food & Bev Tax	Sales Tax	Home Rule/ NHR Sales Tax	Total F&B, HR/NHR & Sales Tax	Utility Tax Rate	Simplified Telecom Tax Rate	Total Tax
~ LOMBARD *	1.00%	8.25%	1.00%	10.25%	5.0%	6.0%	21.25%
HINSDALE**	1.00%	8.25%	1.00%	10.25%	5.0%	6.0%	21.25%
WESTCHESTER	1.00%	8.00%	1.00%	10.00%	5.0%	6.0%	21.00%
RIVERSIDE	1.00%	8.00%	1.00%	10.00%	4.75%	6.0%	20.75%
~ VILLA PARK	1.50%	7.25%	0.50%	9.25%	5.0%	6.0%	20.25%
~ OAK BROOK TERRACE*	0.00%	8.25%	1.00%	9.25%	5.0%	6.0%	20.25%
NORRIDGE	0.00%	8.00%	1.25%	9.25%	5.0%	6.0%	20.25%
BURR RIDGE	1.00%	8.00%	0.25%	9.25%	5.0%	6.0%	20.25%
BENSENVILLE**	0.00%	8.25%	1.00%	9.25%	5.0%	6.0%	20.25%
BROOKFIELD	0.00%	8.00%	1.00%	9.00%	5.0%	6.0%	20.00%
FRANKLIN PARK	0.00%	8.00%	1.00%	9.00%	5.0%	6.0%	20.00%
FOREST PARK	0.00%	8.00%	1.00%	9.00%	5.0%	6.0%	20.00%
<b>LA GRANGE - Proposed (1)</b>	<b>0.00%</b>	<b>8.00%</b>	<b>1.00%</b>	<b>9.00%</b>	<b>5.0%</b>	<b>6.0%</b>	<b>20.00%</b>
NORTH RIVERSIDE	1.00%	8.00%	1.00%	10.00%	5.0%	5.0%	20.00%
RIVER FOREST	0.00%	8.00%	1.00%	9.00%	5.0%	6.0%	20.00%
~ WESTMONT	1.50%	7.25%	0.00%	8.75%	5.0%	6.0%	19.75%
SCHILLER PARK	0.00%	8.00%	0.75%	8.75%	5.0%	6.0%	19.75%
OAK BROOK (Cook)**	0.00%	8.25%	0.50%	8.75%	5.0%	6.0%	19.75%
BELLWOOD*	1.00%	9.00%	1.50%	11.50%	3.5%	4.5%	19.50%
~ WOODDALE	0.00%	7.25%	1.00%	8.25%	5.0%	6.0%	19.25%
~ WILLOWBROOK	1.00%	7.25%	0.00%	8.25%	5.0%	6.0%	19.25%
~ DARIEN	0.00%	7.25%	1.00%	8.25%	5.0%	6.0%	19.25%
WESTERN SPRINGS	0.00%	8.00%	0.00%	8.00%	5.0%	6.0%	19.00%
~ WARRENVILLE	1.50%	7.25%	1.25%	10.00%	3.0%	6.0%	19.00%
LYONS	0.00%	8.00%	0.00%	8.00%	5.0%	6.0%	19.00%
LA GRANGE PARK	0.00%	8.00%	0.00%	8.00%	5.0%	6.0%	19.00%
~ WEST CHICAGO	0.00%	7.00%	0.75%	7.75%	5.0%	6.0%	18.75%
~ OAK BROOK	0.00%	7.25%	0.50%	7.75%	5.0%	6.0%	18.75%
MELROSE PARK	0.00%	8.00%	1.50%	9.50%	4.0%	5.3%	18.75%
~ LISLE	0.00%	7.25%	0.00%	7.25%	5.0%	6.0%	18.25%
~ DOWNERS GROVE	0.00%	7.25%	1.00%	8.25%	3.5%	6.0%	17.75%
~ BLOOMINGDALE*	0.00%	8.25%	0.50%	8.75%	4.0%	5.0%	17.75%
COUNTRYSIDE	1.00%	8.00%	0.75%	9.75%	5.0%	1.0%	15.75%
<hr/>							
(1) LA GRANGE - Current	0.25%	8.00%	1.00%	9.25%	3.0%	5.0%	17.25%

\* Includes additional 1% TIF District Sales Tax

\*\*Includes additional .25% County Water Commission Tax

~ DuPage County

For administrative efficiency and for the public's convenience in reviewing the Village's financial narrative, we have prepared a single budget message. The differences between the "maintenance" budget and "referendum" budget can be found in four principal areas of the

“referendum” budget. They are: 1) General Fund revenues and expenditures; 2) the General Ledger Department which serves as an accounting conduit to illustrate the disbursement of revenues between operating and capital expenses; 3) the Capital Projects Fund; and 4) the Sewer Fund. To further assist the reader, those pages in the referendum budget are printed on colored paper to contrast with the basic white pages used throughout both budget documents. All other components of the budget document under either budget scenario are generally the same.

### Cost Containment

The Village Board is fiscally conservative and they have been careful stewards of taxpayer resources. The Village Board is also acutely sensitive to taxpayer concerns about the financial burden of taxes on individual households. That is why in response to the recession, the Village conducted aggressive cost containment to reduce operating expenses rather than increase fees or impose new taxes. Since May 2010, the Village has reduced operating expenditures by approximately \$1.0 million per year. Compounded over the past five years, the cost containment plan has saved La Grange taxpayers \$4.8 million. The cost containment strategy, in my opinion, has been successful in stabilizing Village finances.

This past year, the Village eliminated one Full-Time Building Inspector position. We also collaborated with our Patrol Officer and Public Safety Telecommunication Operator unions to negotiate contract renewals within the scope of the Village’s cost containment plan. We are grateful for their cooperation. A similar outcome is anticipated this year with the Firefighters union. They too have collaborated with the Village.

As part of the pre-budget development workshop discussions, the Village Board also confirmed its interest to continue with the Village’s cost containment plan, which will enter its 6<sup>th</sup> consecutive year beginning May 1, 2015. Cost containment is scheduled to remain in place for each of the next five-years of the Village’s proposed financial plan.

### Financial Management Achievements

The strength of our financial management is well recognized and remains a strategic priority for the Village Board. As a result, the Village Board is very proud of the financial achievements and distinctions which have been awarded to the Village in recognition of its strong financial management. They are as follows:

1. In August 2012, ***Moody’s Investors Service assigned an Aa2 credit rating*** to the Village which is an extremely high credit rating for a non-home rule municipality. The assignment of an Aa2 bond rating recognizes the Village’s strong financial conditions despite modest operating deficits in recent years characterized by healthy reserve levels, and manageable debt burden with limited future borrowing plans. Moody’s also notes that despite a substantial decline in assessed valuation in 2012, reflected by the triennial reassessment, the Village’s tax base is expected to remain stable over the long-term due to its affluent tax base and proximity to Chicago.

This strong credit rating has allowed the Village to obtain favorable interest rates when required to issue debt, as was most recently demonstrated with the refunding of the

Library bonds for the construction of a new library building, and to finance the cost of replacing water meters and performing rehabilitation of the Village's water pumping station through the Water Fund.

If the referendum budget is approved, another credit review by Moody's is anticipated for assignment to the bond issue for sewer system improvements.

2. Government Finance Officer Association's *Distinguished Budget Award*. This award reflects the Village's commitment to meeting the highest principles of governmental budgeting. In order to receive the award, the Village must satisfy nationally recognized guidelines for effective budget presentation. The guidelines assess how well the Village budget serves as a policy document, a financial plan, an operations guide and a communication device. With the receipt of this award for the FY 2014-15 budget, the Village has received this prestigious award for twenty consecutive years.
3. Government Finance Officer Association's *Certificate of Achievement for Comprehensive Annual Financial Reporting*. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by the Village. Receipt of the Certificate of Achievement recognizes the Village has met the high national standards of the program including demonstrating a constructive spirit of full disclosure to clearly communicate its financial story and motivate potential users to read the financial statements. The Village has received the Certificate of Achievement for nineteen consecutive years.
4. The Village received an *unmodified or clean audit opinion* on the financial statements for the year ending April 30, 2014. An unmodified opinion for the Village reflects that the financial statements present fairly, in all material respects, the financial position of the Village and results of its operations; and that the Village's financial statements are prepared and presented in conformity with generally accepted accounting principles.

#### A. THE BUDGET PROCESS

Budget packets are distributed to Department Heads in the fall of each year with specific guidelines as to anticipated increases or decreases. We develop appropriate goals, objectives and performance standards. A preliminary tax levy is developed, appropriate public hearings are held and a final tax levy is adopted and filed with the County prior to the last Tuesday in December as required by State statute.

At the beginning of each calendar year, departmental budget meetings are held to review, discuss and adjust proposed budgets in accordance with established policy and our ability to fund new initiatives and existing programs. Village Board strategic planning sessions are held every other year to develop Village policy, goals and objectives and provide staff direction. These priorities are then carried forward into the budget process for funding prioritization by the Village Board.

The Village has adopted its own best practice of conducting pre-budget development workshops. The workshops are designed to provide the Village Board with an opportunity to discuss sensitive, complex and significant budget items in advance of the operational development of the budget. The workshops also allow the Village Board to fully discuss and prioritize budget issues and provide consensus direction to Village staff.

A Capital Projects workshop is held with the Village Board and staff in late January/early February of each year. Street, water and sewer improvements and other major expenditures are discussed to determine which projects will be necessary on a long and short-term basis. Project priorities, timing of the improvements and proposed funding are also addressed.

A budget workshop is then held with the Village Board and staff to discuss the proposed five-year operating budget. Any revisions are included in the final document which must be adopted prior to May 1, the beginning of the next fiscal year.

Pursuant to Village ordinance, revisions of the annual budget that alter the total expenditures of any fund (budget amendment) may be approved by a two-thirds vote of the Village Board. The Village Manager may revise the annual budget by changing line items in the same general category without Board approval. The level of budgetary control (i.e. the level at which expenditures cannot legally exceed the budgeted amount) is at the fund level.

## **B. MAJOR BUDGETED ITEMS**

As has been our practice, we budget revenues conservatively using estimates provided by the Illinois Municipal League as well as our own experience and projections. Expenses are budgeted in a manner using previous years' history as a guideline and factoring in projects, programs and purchases for the current year as discussed with the Department Heads and consistent with our anticipated revenues.

### **1. General Fund**

Detailed below is a summary of General Fund revenues, expenditures and annual surplus/deficits for FY 2014-15 and FY 2015-16, under the "Referendum" budget scenario:

	FY 2014-15	FY 2014-15	FY 2015-16
<b>REVENUES</b>	<b><u>BUDGET</u></b>	<b><u>EST. ACTUAL</u></b>	<b><u>BUDGET</u></b>
Property Taxes	6,609,827	6,459,711	6,750,050
Other Taxes	5,292,988	5,281,025	6,041,120
Fines/Licenses/Permits	1,222,457	1,386,356	1,392,075
Grants	161,695	132,366	148,917
Interest Income	40,500	30,100	30,100
Miscellaneous	343,100	462,268	358,100
Transfers In	50,000	50,000	50,000
Total Revenues	<u>13,720,567</u>	<u>13,801,826</u>	<u>14,770,362</u>

<b>EXPENDITURES</b>	FY 2014-15	FY 2014-15	FY 2015-16
	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>
Administrative	2,183,955	2,155,285	2,317,699
Public Safety	8,438,137	8,157,690	8,492,960
Public Works	1,985,556	1,922,316	1,990,724
Transfers Out	867,000	1,067,000	1,625,000
Total Expenditures	13,474,648	13,302,291	14,426,383
Surplus/Deficit	245,919	499,535	343,979

**Revenues** - FY 2014-15 total estimated actual revenues of \$13,801,826 are \$81,260 (0.6%) more than budgeted. Property tax revenue is projected to be under budget in FY 2014-15 due to the impact of new growth of 2.4 million Equalized Assessed Valuation (EAV) on the 2013 tax levy, as compared to estimated new growth of 7.5 million EAV; and delayed tax receipts from home foreclosures and prior year tax credits from property assessment appeals.

Other Tax revenues are expected to be slightly under budget in FY 2014-15 due to decreased Simplified Telecommunication tax receipts resulting from continued bundling of phone services and elimination of residential/business phone lines. In addition to the decline in monthly telecom tax receipts, the Village recently received a letter from the IDOR stating that due to the settlement of a federal class action lawsuit, municipalities are required to issue a refund of prior Simplified Telecommunication tax distributions. The one-time refund for the Village of La Grange totals approximately \$45,000, which further reduces FY 2014-15 tax receipts

FY 2014-15 Other Tax revenue also includes the first year of collecting the local 1% Food & Beverage tax. Estimated actual tax Food & Beverage tax receipts are projected to be over budget for the fiscal year, partially offsetting the decrease in in Simplified Telecommunication tax revenue.

Fines, licenses and permits are anticipated to be significantly over budget due to the number of building permits issued for new residential construction projects, garages, porches, additions and commercial permits which have increased over previous year's activity. Building permits are anticipated to be issued for twenty-eight new single family homes. In addition, commercial permits were issued for Life Storage, 405 Shawmut; La Grange Memorial Hospital, remodeling of the 5<sup>th</sup> floor/Acute Rehab and Emergency Room, and a major renovation project at Meadowbrook Manor.

The Village is the recipient of a Staffing for Adequate Fire and Emergency Response (SAFER) grant from the Federal Emergency Management Agency (FEMA). The SAFER grant award provides funding for salary and benefits of one firefighter/paramedic over a two-year period. Grant revenue is under budget in FY 2014-15 primarily due to the timing of receipt of SAFER grant funding as a result of the position being temporarily vacant during the fiscal year.

Interest income is estimated to be under budget in FY 2014-15 due to short-term interest rates remaining at less than one half of one percent due to the slow economic recovery. It is anticipated that interest rates will increase in subsequent years as the economy recovers.

However, we may see further reductions of interest earnings depending upon changes in economic conditions.

Miscellaneous Revenue is estimated to be over budget in FY 2014-15 due to significant reimbursements for legal costs associated with prosecution services involving property maintenance cases, the court ordered demolition of a foreclosed property, and workers compensation injury cases. Miscellaneous Revenue also includes the reimbursement of legal fees, fiscal impact study and engineering fees from the developer of the residential project at Ogden and La Grange Roads (former YMCA property).

FY 2014-15 Transfers In revenue reflects a transfer of ETSB funds to offset the cost of personnel directly attributable to the operation of the emergency telephone system.

**Expenditures** - FY 2014-15 estimated actual expenditures of \$13,302,291 are \$172,357 (1.3%) less than had been budgeted. FY 2014-15 expenditures reflect the continuation of the cost containment plan, which was implemented in FY 2009-10. As personnel expenditures account for approximately 85 percent of General Fund expenditures, the cost-containment plan focuses on reducing personnel costs while maintaining current Village services, to the extent possible.

As noted earlier in this report, to date the Village has reduced annual operating expenditures by approximately \$1.0 million. Cumulatively over the past five years, the cost containment plan has saved La Grange taxpayers over \$4.8 million.

The cost containment plan primarily includes maintaining vacancies, through attrition, in all operating departments and restructuring of several administrative positions. Staffing levels for all departments will remain as currently identified in the budget document as it is the Village's intent to return to these staffing levels as soon as it becomes feasible without creating an additional financial burden on the Village's long-term fiscal condition. The cost containment plan also includes reduced general wage increases for union and non-union employees and increased employee contributions for health care coverage.

Administrative expenditures are under budget in FY 2014-15 due to a decrease in liability insurance premiums and deductibles payable to the Intergovernmental Risk Management Agency (IRMA). Through a concerted effort to reduce employee accidents and liability claims the Village received an experience credit, which decreased the annual contribution. Expenditures also decreased due to restructuring within the Community Development Department, resulting in the elimination of a full-time building inspector and the addition of a part-time clerical position.

FY 2014-15 Public Safety expenditures are also under budget in the Police and Fire Departments due to temporary vacancies created by the retirement of both the Chief of Police and Fire Chief, two police officers and two firefighter/paramedics. Partially offsetting the decrease in expenditures was additional overtime costs due to public safety personnel covering shifts as the newly hired patrol officers and firefighter/paramedics were being trained. The increase in overtime also reflects extended leaves of absence due to illness and work related injuries.

Public Works expenditures are under budget in FY 2014-15 due to due to temporary vacancies resulting from two resignations, and negotiated labor rates from the most recent union contract.

Additional overtime costs are also projected in the Public Works Department in part due to the vacancies, and recent winter storm events, specifically the major storm on February 1, 2015 with 19+ inches of snow.

FY 2014-15 Transfers Out are over budget due to a one-time use of reserve funds to perform hydraulic modeling of the proposed 50<sup>th</sup> Street storm sewer/flood wall (\$50,000) and for televising the Village main line sewers (\$175,000). The hydraulic study was necessary to determine the cost-benefit of constructing sewer improvements south of 47<sup>th</sup> Street. The purpose of the sewer televising was to 1) confirm they are operating properly, 2) remove any debris within the sewers, 3) identify required repairs, and 4) estimate remaining useful life.

Transfers Out in FY 2014-15 also includes the annual contribution from the General Fund to the Capital Projects Fund for capital improvements, \$700,000 and the annual contribution from the General Fund to the Parking Fund to partially fund parking operations, and maintenance of Village lots and the parking structure; \$142,000.

Significant revenue and expenditures reflected in the FY 2015-16 General Fund budget include:

- Property tax revenue budgeted in FY 2015-16 includes the property tax cap limitation of 1.5 percent and estimated new growth of 7.5 million on the 2014 tax levy from residential and commercial construction during the next fiscal year.
- Total Revenues increase significantly in FY 2015-16 due to the funding proposal for sewer system improvements, which include: 1) increase in the Village's current non-Home Rule retail sales tax of 0.25% to 1.0%. (requires voter-approval at the April 7, 2015 consolidated election), 2) increases in the Municipal Utility and Simplified Telecommunication tax rates from 3% and 5% to 5% and 6%; respectively, and 3) a complete rollback of the current 1.0% Food and Beverage tax: if the non-Home Rule sales tax referendum is approved.
- Although the referendum budget reflects the complete rollback of the Food and Beverage tax, the additional revenue provided by the increase in the non-Home Rule sales tax not only funds the proposed sewer system improvements, but also continues to provide funding to: 1) maintain the delivery of core services at their current service level; 2) fund increased police and fire pension contributions; 3) rebuild reserve funds; 4) partially fund a School Resource Officer position at Lyons Township North campus; and 5) parking management programs, which were previously funded by the Food and Beverage tax. This pairing of revenue and expenditures will continue under either the Referendum or Maintenance budget scenario, as under the Maintenance budget the Food and Beverage Tax is maintained.
- Annual wage adjustment increases of 1.5% for FY 2015-16 are based on available Consumer Price Index (CPI) information which is used by Cook County to calculate limitations on property tax extensions. Also included in the budget figure is an annual 2.75 percent average merit increase for non-union employees which are based upon annual performance evaluations. For non-union employees who have reached maximum salary within a position classification, merit increases are awarded in the form of a bonus.

- Employer contributions for pension obligations (IMRF, FICA, Police Pension Fund and Fire Pension Fund) increase by \$214,250 (8.5%), from \$2,512,198 to \$2,726,447. The police and fire pension fund contributions reflect a significant increase (9.4%) due to changes in actuarial assumptions including a correction in step increases through the first six years of employment (pursuant to the police officer/firefighter union contract), the impact of 5-year smoothed market method of recognizing gains and losses, and a change in the Police Pension Fund mortality table assumptions which were adjusted to reflect an increased percentage of female to male participants.

It is important to note that due to tax cap limitations, any increase in any one individual line item levy results in a corresponding decrease in another individual line item levy, with the overall tax levy increase not being affected; however, this results in less property tax revenue for General Fund operations. At this time, for financial planning purposes, it is projected that the increase in operating revenue from sales tax, state shared revenues and building permits will primarily offset the decrease in General Fund property tax revenue.

- The health insurance contract for FY 2015-16 has been finalized with a 3.5% increase in premiums. The savings from this renewal, which is 4.0% below budget, has been incorporated into the proposed budget.
- The Referendum budget includes other Village priorities as previously identified by the Village Board and as also recommended by the La Grange 2020 Task Force. The other Village priorities include a desire to enhance public safety and economic development efforts in the post-TIF era. Budget details for these public safety (\$100,000) and economic development (\$50,000) programs have yet to be determined and finalized. Once the results of the voter referendum are known, these program expenditures will be re-allocated accordingly to other operating departments or eliminated from the budget document.

**Personnel** - As a service oriented entity, personnel and benefit costs comprise a large percentage of annual expenditures. The Village recognizes there is a minimum level of staffing required in order to provide the excellent level of services our community has come to expect. Some of these services, such as police and fire protection, are highly visible. Others, such as water and sewer maintenance, are less visible yet vital for public health and safety.

The FY 2015-16 budget authorizes 97 full-time employees and 29 regular and seasonal part-time positions. Although the Village implemented a cost-containment plan which includes maintaining several full-time vacancies, authorized levels remain as currently identified in the budget document as it is the Village's intent to return to these staffing levels as soon as it becomes feasible without creating an additional financial burden on the Village's long-term fiscal condition.

Due to a vacancy which occurred in one of the two full-time building inspector positions, the Community Development Department conducted an analysis of building department needs. In order to meet the operational impact of increasing demand for inspections and permitting from

residential and commercial construction, restructuring occurred within the department to address the increased workload at the building permit/inspection counter. Equally important, the administrative help relieved professional and technical staff who were handling clerical tasks which took time away from core job functions. Inspections and plan reviews for large commercial and industrial projects will be outsourced to a private engineering firm. Therefore, the FY 2015-16 budget reflects the elimination of one full-time building inspector position and the addition of one part-time clerical position.

FY 2015-16 expenditures also reflect a new School Resource Officer (SRO) position, the cost of which will be shared by the Village and Lyons Township High school. It was the consensus of the Village Board to support the concept due to the operational benefits to the La Grange Police Department, and due to the added benefits from the presence of a full-time officer at LTHS including, building positive relationships, developing lines of communication, enhanced safety for students, faculty and staff; and crime prevention, under either budget scenario. Terms, conditions and details of an intergovernmental agreement between the Village and LTHS have yet to be agreed to and finalized.

In addition, as noted above the Village is the recipient of a Staffing for Adequate Fire and Emergency Response (SAFER) grant from the Federal Emergency Management Agency (FEMA). FY 2015-16 expenditures reflect a full year of salary and benefits for the firefighter/paramedic position. The SAFER grant covers a two-year period. The Village will reapply for grant funding at the end of the current award period. The Village will also reevaluate the position as part of the operational and strategic needs analysis pertaining to restructuring within the Fire Department.

For purposes of budget development and financial planning, Police and Fire Department expenditures reflect the addition of these two new full-time positions. However, as the SRO concept has yet to be agreed to and finalized between the Village and School District 204, and due to the limited grant funding period for the firefighter/paramedic position, the authorized staffing levels have not been amended.

The Village maintains a Position Classification System and Employee Compensation Plan for each authorized position, with the exception of unionized personnel. In order to recruit and retain qualified personnel, it is the Village's policy to establish salary ranges, by position, based upon comparable classifications from a municipal salary survey. Salary ranges are indexed to the market place every three years in conjunction with the Triennial Reassessment to properly maintain the Village's compensation plan. Due to our current financial condition, no marketplace survey and no equity adjustments are planned at this time.

As a result of a new state law, which went into effect in 2012, employee compensation and benefit information has been posted to the Village's website. These compensation and benefit spreadsheets are included in the Personnel section of the final budget document. Village management will be investigating municipal trends as to employee compensation to determine if structural changes should be adapted to the Village's compensation plan.

**Fund Balance** - The General Fund's reserve balance at the conclusion of FY 2015-16 is estimated to be \$7.5 million or 52.4 percent of annual operating expenses. It is good financial

planning and management to retain an adequate fund balance for contingencies and emergencies. An adequate fund balance reserve also allows the Village to meet cash flow requirements, budget flexibility in the short-term, provide for unanticipated expenditures of a non-reoccurring nature, and maintain a strong bond/credit rating.

Based upon revenue and expenditure projections included as part of the Village's five-year proposed operating and capital budget plan, the General Fund reserve balance decreases to 51.0 percent in FY 2019-20, which is slightly above the minimum targeted reserve range. With tepid economic recovery and revenue growth, it is our intention to remain fiscally conservative with general operating expenditures in order to return to well within the targeted fund balance range of 50% to 75% of annual operating expenditures.

## 2. Foreign Fire Insurance Tax Fund

The Village Board has enacted a Foreign Fire Insurance Tax Fund to be administered by a Foreign Fire Insurance Tax Board composed of members of the Fire Department for the purpose of purchasing equipment to support the core functions and essential activities of the Fire Department. Recent purchases include a thermal imaging camera, SCBA/rescue equipment for Rapid Intervention Team, motorized power lift assist stretcher, bunker gear dryer, extrication tools, fitness equipment, kitchen appliances and furniture for the living quarters.

## 3. Emergency Telephone System - E 911 Fund

Revenues received from the 911 Surcharge Fee are calculated based on a monthly fee of \$.75 per land line. This is an extremely low rate, as the rate of surrounding municipalities range from \$1.25 to more than \$3.00/per line per month.

A new Prepaid Wireless 911 Surcharge Act became effective January 1, 2012, which removes the previous \$.73 prepaid wireless 911 charge and replaces it with a 1.5% fee on prepaid services collected at the point of sale by the retailer, which was anticipated to be revenue neutral. The money collected by the retailer from the surcharge is remitted to the Illinois Department of Revenue (IDOR) with sales tax payments and no longer remitted directly to the Illinois Commerce Commission (ICC).

The sunset date for the wireless 911 surcharge has been extended to July 2015. This date has been amended legislatively four times and will need to be amended again in order to keep the surcharge active. The ETSB budget assumes the surcharge will be renewed. If not, the Village may need to consider a referendum to increase the landline surcharge to fund future ETSB expenditures.

Please note, as a result of the new wireless surcharge law, ETSB revenues decreased significantly. As such, beginning in FY 2013-14 the transfer to ERF for the future replacement of 911 equipment has been eliminated, and the transfer to the General Fund for personnel costs attributable directly to the operation of the emergency telephone system has been reduced.

These adjustments to the ETSB budget will extend the fund's reserves, during which time the technical study to examine operational, capital, financial and governance issues relating to a

combined dispatch center is being completed, evaluated and implemented. The 911 surcharge fees could provide necessary funding for the consolidated dispatch services. Approximately \$500,000 of reserve funds remain available within ERF for potential costs associated with consolidated dispatch and/or the future replacement of 911 equipment. The current ETSB budget assumes continuation of the current business model. Formal action is pending involving an intergovernmental agreement between the Village of La Grange, La Grange Park and Western Springs to consolidate dispatch operations and create a regional public safety dispatch center. Standardization of training and procedures, and team building among all affected employees has started, along with the recruitment of a Project Manager/Executive Director to direct the build-out of the center and subsequently manage the facility which will be located in the existing dispatch room within the La Grange Police Department.

#### 4. Capital Projects Fund

Capital projects continue to be the centerpiece of our Operating and Capital Improvements Budget. An annual transfer is made from the General Fund to the Capital Projects Fund to support major infrastructure improvements. This transfer may vary based upon available funding in the General Fund after providing funding for annual operating expenditures. Due to the economic recession which has negatively impacted Village revenues, the transfer for capital improvements was reduced by \$100,000 in FY 2009-10 and further reduced by \$200,000 beginning in FY 2010-11. In order to complete proposed capital projects as previously budgeted, annual maintenance programs have been temporarily reduced and/or eliminated. It is anticipated that these short-term reductions in funding will not have a material impact on delivery of services to residents.

Annual transfers from Motor Fuel Tax (MFT) are scheduled to fund the Village's thirty percent local match of future federal Surface Transportation Program (STP) grant projects, future segments of the Maple Avenue Relief Sewer and eligible street resurfacing projects. The proposed five-year Capital Improvement Program includes a total of approximately more than \$6.5 million in infrastructure improvement projects and major maintenance programs.

Due to recent flooding events, several pre-budget workshops were held during the fiscal year to identify new and unbudgeted capital needs. As funding for additional capital expenditures was not available within the capital budget, the Village Board is working towards a general obligation bond issue to fund sewer improvements totaling \$11.5 million in FY 2015-16. Additional funds of \$3.0 million are budgeted in Sewer Fund. An additional transfer from the General Fund to support the debt service requirements will be derived from increases in the local non-home rule sales tax, utility and telecommunications taxes and sewer fees.

The largest project in FY 2013-14 was the completion of the next stage of the Maple Avenue Relief Sewer (MARS) project. Based on the bids received, an additional \$640,000 in general fund reserves was allocated to complete the second stage of MARS from roughly Bluff Avenue to 6<sup>th</sup> Avenue. Construction was funded by a combination of MFT and capital improvement program funds. The project included the construction of a 60" relief storm sewer, utility relocations, water main, service and natural gas main replacements, installation of ADA compliant sidewalks, parkway restoration, and a total roadway reconstruction. Included with the roadway construction was the excavation of approximately 5,000 cubic yards of rock. Village

staff will continue to search and apply for grants and identify alternate funding sources to offset the costs of construction of future segments of MARS.

A street condition survey was also recently completed which provides a reliable set of baseline information, allowing for a more data-driven approach to street resurfacing by allocating resources on a block segment basis which allows us to resurface street segments with the greatest need within the annual budget allotment. The intent is to maximize available resources by performing work to extend the underlying integrity of the roadway and thus avoid prematurely incurring the cost of street reconstruction. A map of the streets scheduled for resurfacing over the next five-year budget period can be found in the Capital Improvement Program (CIP) Summary section of the budget.

Pursuant to a discussion by the Village Board, staff was directed to pursue the installation of an enhanced crossing, with a stop condition, at 47<sup>th</sup> Street and Waiola Avenue and to upgrade the existing pedestrian crossing at 47<sup>th</sup> Street and 9<sup>th</sup> Avenue to a stop condition. These improvements are part of the Village's strategy of evaluating and improving pedestrian safety throughout the Village. The proposed design of these two pedestrian crossings provides for the installation of a pedestrian activated red signal that would require vehicles to stop at the intersection. Staff is also pursuing a designated 20 mph school speed zone along Ogden Avenue between Park Road and Spring Avenue due to the multiple schools within this corridor that are adjacent to the roadway.

Staff is currently working with the DCEO and state representatives to reallocate funding currently designated in the State's Capital Bill for a pedestrian bridge over Ogden Avenue to these pedestrian safety improvements. Once approval from the DCEO is received a total of \$400,000 would be available to fund these projects. In order for the project to move forward both a permit from IDOT and funding from the state need to be obtained.

The Village is also participating in an intergovernmental cooperative with the Village of Western Springs to install a traffic signal within the Willow Springs Road corridor, which would serve Denning Park in La Grange, and the Lyons Township High School south campus in Western Springs. These improvements are part of the Village's strategy of evaluating and improving traffic and pedestrian safety throughout the Village.

Additional information on these capital improvement projects can be found in the notes section of the Capital Projects Fund.

#### 6. Water Fund

The Village issued a \$2,100,000 alternate revenue bond in FY 2012-13 to fund a water meter replacement program and improvements at the East Avenue Water Pumping Station. The majority of water meters in the Village were 20 to 25 years old and had exceeded their life expectancy. In order to improve the Village's water accountability, the Village engaged a contractor to replace all of the meters throughout the Village in a single year rather than utilizing Village staff to install the water meters over a longer time frame, as was previously proposed. This project was substantially completed over two fiscal years (FY 2012-13 and FY 2013-14). The software system and remote reading system for the new meters are also operational.

The Village's water accountability (pumped vs. billed ratio) had increased to 80 percent based upon year-to-date information. However, last fall it was reported that a significant undiscovered leak exists within the system that has not surfaced, causing a decrease in accountability. The Village is exploring the use of new technologies which may assist and improve leak detection efforts.

The Village's pumping station was constructed in 1984. Many of the components within the station have reached the end of their useful life and are in need of replacement. These repairs will support the continued delivery of potable water to residents and reduce operating costs over the long term. Due to the timing of other capital projects, increased scope of improvements, and the necessary planning and analysis required to implement the pumping station improvements; this project has been rescheduled in FY 2015-16.

The Water Fund was established as an enterprise fund to finance the cost of operating, maintaining and replacing the Village's water distribution system. It has been a longstanding Village policy to "pass on" water rate increases from the Village of McCook which supplies Lake Michigan water to the Village. McCook receives Lake Michigan water directly from the City of Chicago. The City of Chicago announced water rate increases in the amounts of 25%, 15%, 15% and 15% over four years starting on January 1, 2012.

In order for the Water Fund to continue to 1) fund ongoing operations including the water rate increase from the City of Chicago, 2) fund the water meter replacement program/pumping station bonds 3) remain active with the replacement of water mains as part of the neighborhood street replacement program, 4) replace mains where known deficiencies exist within the system and 5) rebuild/maintain reserves; water rate increases in the amount of 15%, 6.0%, 7.5% and 7.5% are included in the proposed budget over four fiscal years. The last budgeted increase of 7.5% is effective May 1, 2015 consistent with the last increase from the City of Chicago.

It is estimated that the initial 15% increase will cost homeowners approximately \$100 annually, the 6% increase costing homeowners approximately \$50 each year, with the two subsequent 7.5% increases costing homeowners approximately \$65 annually.

While we have developed this plan based on the proposed City of Chicago rate increases, we will evaluate future Village water rate increases, one year at a time, pending actual rate increases from McCook and Chicago and results of the water meter replacement program.

Please note the Village rate increases are significantly less than the City of Chicago rate increases as they are primarily applied to the cost of the water purchased in the Water Fund, which is just one component of the total expenses for providing water to residents.

Please see the Water Fund notes for more information on the water meter replacement project, pump station improvements and water rate increases.

## 7. Parking Fund

Pursuant to recommendations from the Village's parking consultant, parking permit increases are scheduled in smaller increments on consistent intervals (four to five years) rather than larger

increases with less frequency. Increases in parking decals, meter receipts and fines are necessary to offset rising personnel costs for enforcement and increased maintenance costs. In accordance with this policy, residential and commuter parking decals increased by \$5 per month in FY 2013-14.

The Parking Fund budget includes an annual transfer from the General Fund to continue to subsidize the operations and maintenance of the parking structure. Annual maintenance and operating expenses include a reserve for structural maintenance required every three to five years such as concrete repair and sealing expansion joints.

Beginning in FY 2014-15 the transfer from the General Fund also reflects a portion of the proceeds of the Food and Beverage Tax to offset the issuance of free CBD parking decals to employees of food service and dining establishments. The business community had expressed concerns over parking capacity and affordability. As new parking capacity was unlikely, the intent of this strategy was to incentivize parking compliance by CBD employees, thereby improving the overall management of the Village's parking supply in the CBD. Due to the success of this program which has effectively relocated vehicles to specific desired locations, creating additional available parking for CBD customers during peak hours, the budget reflects the continuation of this program, even though the revised funding plan for sewer improvements and operations provides for the complete rollback of the Food & Beverage Tax.

FY 2015-16 includes scheduled improvements for Lot 12, located at the corner of Bluff and Burlington Avenues. The existing surface is in poor condition and in need of repair. This lot is primarily used by commuters accessing the LaGrange Road train station. During construction, decal holders for Lot 12 will be redirected to park in other authorized zones.

Repairs and improvements for Lot 13, located at the corner of Burlington and Brainard Avenues, were completed in FY 2013-14. Originally the asphalt parking lot was simply to be resurfaced. However, the Village applied for and received two IEPA Green Infrastructure Program grants to replace the asphalt surface with permeable pavers.

The Village also worked with other governmental agencies towards a comprehensive pedestrian access and safety plan for the Stone Avenue train station area. The plan includes recommendations for improvements to the rail crossing, accessible routes, parking, and crosswalks. Construction will be coordinated with scheduled improvements at the Stone Avenue Station.

#### 8. Equipment Replacement Fund (ERF)

The ERF Fund provides for future replacement of Village vehicles and equipment on a pay-as-you-go basis, rather than relying on short-term financing or leasing which results in additional costs. This fund is an extremely useful and effective budgeting tool, which receives annual transfers (charges for services) from individual operating funds (General, Water, Parking and Sewer) to the ERF based on 85-90 percent of the estimated replacement cost and the estimated useful life of each particular item. The funding of transfers is determined by analyzing the effects on the fund of interest income, increasing replacement costs and trade-in values of equipment being replaced. This scheduled level reserve for the replacement of vehicles and

equipment is preferable to incurring large expenditures in a given year, which could result in funding difficulties.

The FY 2015-16 budget includes \$654,000 for the replacement of Village vehicles and equipment. Details of the items scheduled for replacement can be found in the ERF section of the budget.

#### 9. Police and Fire Pension Funds

The Police and Fire Pension Funds are assessed based on annual independent actuarial valuations and updates of each fund. The Village Board held a workshop on October 27, 2014, to review the actuarial methods and assumptions utilized in the valuation reports, with the pension funds' actuary. Pursuant to Village Board direction at the conclusion of the pension workshop, the pension fund levies reflect the annual required contributions based upon the independent actuarial valuations of the funds for the year ended April 30, 2014.

The pension levies reflect a significant increase of \$176,000 (9.4%) due to changes in actuarial assumptions including a correction in step increases through the first six years of employment (pursuant to the police officer/firefighter union contract), the impact of 5-year smoothed market method of recognizing gains and losses, and a change in the Police Pension Fund mortality table assumptions which were adjusted to reflect an increased percentage of female to male participants.

The proposed five year budget (FY 2015-16) reflects maintaining the current employer contribution with 5% increases in subsequent years. In order to maintain this funding level and remain committed to fully funding the annual employer contribution to the pension fund, the Village continues to operate under a cost containment plan to reduce operating and capital expenditures. Additional information on pension legislation and funding can be found in the notes section of the Police and Fire Pension Funds.

The pension funds remain positioned to participate in long-term investment earnings from fixed income and domestic/international equity markets. The pension boards will continue to closely monitor investment returns and funding status in consultation with its advisors. As long as the Village remains committed to annually fund required contributions (tax levies) as determined by the actuarial valuations, the pension funds will reach the required funding level within the statutory timeframe.

#### 10. Sewer Fund

The Sewer Fund was established as an enterprise fund to finance the cost of sanitary sewer expenses. The Village's sewer system consists of three types of flows: storm, sanitary and combined. In order to provide funding for projected operations and capital expenditures and to rebuild sewer reserves, the budget includes sewer rate increases of ten percent each year for three consecutive years, beginning in FY 2013-14. We estimate that these planned increases will result in an increase of \$15 per year for each sewer customer.

The planned increases will provide additional funding for the annual sewer lining program. This process is less disruptive to residents since it does not require traditional open trench methods for installation. This annual maintenance activity is scheduled to begin in FY 2016-17 in the amount of \$50,000 per year with a corresponding \$100,000 budgeted in the Capital Projects line item

In addition to the previous planned rate increases, Sewer fees increase in FY2015-16 from \$0.97 to \$1.50 per 100 cubic feet of water usage to provide funding for a \$3.0 million bond issue, which will be utilized to support sewer system improvements and flood mitigation efforts. Additional funds of \$11.5 million are budgeted in Capital Projects Fund.

As we continue with pro-active repairs and main replacement, we may need to consider additional rate increases to fund sewer projects and maintain adequate reserves.

### **C. STRATEGIC PLANNING**

In November 2013, the Village Board conducted a two-day planning session to engage in visioning, discuss core values, and set strategic goals for the next two years. The Village Board re-affirmed that the over-arching mission / core value for the Village government is to “Preserve and Enhance the Quality of Life We Enjoy in La Grange.” With very slight modification, the Village Board also re-affirmed its five other core values which are as follows: (1) Community Vitality; (2) Delivery of Core Services; (3) Maintenance and Capital Planning for our Infrastructure; (4) Structure, Support and Develop Staff Resources to Deliver Core Services; and (5) Maintain and Strengthen the Village’s Strong Financial Position.

The Village Board proceeded to engage in a lengthy review and discussion of its current strategic goals. There was considerable refinement of existing strategic goals. Several of these goals were merged or recognized as having achieved considerable progress and thus were identified as being operational rather than strategic in nature. These items were removed from the list of strategic goals, and some will continue to be referenced in the Village’s financial plan as a departmental budget objective or within the Capital Projects Fund.

Reflecting on trending presentations by the management team, economic realities, and related outlooks, discussion ensued regarding new strategic goals. Several new goals were added which focused on evaluating concepts to improve staff and service delivery efficiencies within the Police and Fire Departments, and the development of certain properties within the Village, including the YMCA parcel.

As a result of this goal-setting exercise, twenty-three strategic goals were identified by the Village Board which are to occupy the Village’s attention for the next two years.

Major areas of emphasis for the Village going forward include:

- ✓ strong financial management through continuation of the Village’s cost containment plan, examining revenue trends, and evaluation of revenue options;

- ✓ continued evaluation and application of technology to capture institutional knowledge, enhance operational efficiency, and to manage information;
- ✓ organizational development and succession planning;
- ✓ capital asset maintenance and replacement of the Village’s street, water, and sewer infrastructure;
- ✓ creation of a facilities plan to maintain and replace Village buildings;
- ✓ continue to evaluate opportunities for functional consolidation of core services especially within the Village’s public safety departments;
- ✓ continue with existing economic development initiatives;
- ✓ continue to manage the Village’s existing supply of public parking;
- ✓ complete the comprehensive update to the Village’s zoning code;
- ✓ continue with “Green” Initiatives and Practices; and
- ✓ focus on the development of certain parcels within the Village including the YMCA property.

The operational and capital expenditures recommended within this document are intended to reflect and work progressively towards achieving the Village Board’s stated goals and objectives across these eleven major areas of emphasis. Furthermore, in communicating the Village’s efforts to advance “green” initiatives and practices, we have denoted such activities with a green dot (●) throughout the budget document.

#### **D. FUTURE OUTLOOK**

##### Finances and Operations

In 2014, the Village celebrated its 135<sup>th</sup> anniversary of incorporation as a unit of municipal government. To mark the occasion, President Livingston created a 40+ member body of citizen volunteers to collaborate on identifying a set of visions, aspirations, and stretch goals over a 5 – 10 year period to protect and grow the La Grange brand. The working group was commonly referred to as the La Grange 2020 task force. A report from the task force was delivered to the Village Board and the La Grange community in June 2014. Among the many thoughts, proposals, and recommendations from the task force, economic development, public safety and infrastructure were key topical areas of priority. The report from the Task Force will provide the Village Board with valuable guidance and input to be considered for Village planning purposes.

The Village will continue with its conservative financial management by optimizing the value of operating expenditures and capital outlay; controlled spending; making investments and re-investments as appropriate; and facilitating growth.

While the cost containment plan has been successful in stabilizing Village finances, it has had an impact on the Village's organizational apparatus. We have been operating with three full-time vacancies (one in each major operating department – Police, Fire, and Public Works) now in our fifth year and we project to do so for at least five more years. This is not a measure of increased productivity or having been over-staffed. Prior staffing levels existed for a reason; to meet service demand. The demand for Village service has not diminished. These vacancies were intended to be a short-term solution to assist in stabilizing Village finances without having to disrupt residents with cuts in service and the organization with lay-offs. There are, however, hidden costs associated with operating over the long term with reduced personnel and they include: effects on employee morale (full caseload, leaving little if any time for skill development or job enrichment); less time to conduct training; and less time to conduct department specific maintenance activities.

Because we are a lean organization, it is possible that in the case of the Police Department, by having operated with one vacancy, we encountered significant staffing issues as a result of retirements, unforeseen illnesses and unforeseen disabilities which challenged shift strength for the better part of the previous and current fiscal years. Just one position can make a difference and in this case, may have lessened the impact.

The Village President and Board of Trustees are aware of this push-pull dynamic associated with the cost containment plan. The cost containment plan was discussed at one of the pre-budget development workshops in January. If the "referendum" budget is approved, filling the cost containment vacancy in the Police Department is of interest to the Village Board. Under either budget scenario, cost containment is still required. We will continue to evaluate the Village's cost containment plan on an annual basis, while at the same time continuously look at process improvement and staff efficiencies.

Separate and apart from the cost containment plan, are plans to restructure the Police and Fire Departments. The significance of this operational matter as it relates to financial management is two-fold. First, the thought is to evaluate if department management can operate more efficiently by eliminating a rank or the number of positions within supervisory ranks. Second, Village and departmental management would apply any savings by maintaining or perhaps even increasing the headcount at the front-line service delivery level to improve public safety services to Village residents while remaining budget neutral. Preliminary analysis indicates that both public safety departments can flatten their respective organizations. However, there is not enough cost savings between second-line supervisory positions and line employees to increase headcount. As vacancies occur at the command level, they are replaced by Patrol Officers and Firefighter/Paramedics. The cost savings in salary differential flows into the Village's General Fund reserves.

In addition to this internal analysis of optimizing operations and service delivery, the Village is looking to do the same by regionalizing public safety services with La Grange Park and Western Springs. In 2011, a preliminary study concluded that sufficient compatibility existed between

the Villages of La Grange, La Grange Park and Western Springs to share public safety services. A technical study was completed in late 2013 which provides a road map as to how the three communities can establish a combined public safety dispatch center. While operational savings are negligible, because each independent center currently operates with efficiency, the long term savings to be realized and shared between the three communities is avoiding the cost of replacing capital equipment which ranges in cost between \$250,000 - \$500,000 for each Village at each replacement interval. All of this can be accomplished with no material loss in individualized services currently being performed by each Village through its existing dispatch center. Dispatch services are expected to improve and in advance of pending statutory requirements. Finally, once implemented, a combined dispatch center will provide a natural progression to share / integrate police services between the three communities.

### Economic Development

A well diversified tax base creates new growth, generating additional property tax revenues not only for the Village, but also to the benefit of other local taxing bodies such as school districts, the park district and the library. In November 2014, the Village Board approved a planned unit development for the northeast corner of La Grange Road and Ogden Avenue, which is the former site of the Rich Port YMCA. The developer -- OPUS of Minneapolis, Minnesota -- plans to construct a mixed use development consisting of 254 high-end rental units and 9,000 square feet of retail. Construction is expected to commence this year followed by occupancy in 2016-17. With the exception of a general budget assumption for permit revenue in FY 2015-16, we conservatively have not budgeted for any revenue growth related to this significant redevelopment project. Although the contract to purchase the property has not been executed, it is scheduled to occur by mid-year. The Village Board also approved a high-end condominium development consisting of twenty-three units at 40 S. Ashland Avenue (northwest corner of Ashland Avenue and Harris Avenue).

Over the past year, the Village's monthly sales tax receipts have consistently come in higher than from one year ago, and have set a high water mark on a 2014 calendar year basis. Of particular note is the recruitment of an Anderson's Book Store which will be located on La Grange Road at Calendar Avenue. This important addition to the Village's retail tax base is anticipated to open in June.

It is critically important that we continue to protect and preserve our investments in the Central and West End Business Districts. The Village Board recognizes the asset value such investments create which is why economic development remains a higher-order priority for the Village.

Finally, the continued demand for a business presence in La Grange has resulted in an increase in second floor occupancies, namely personal and professional services. To accommodate this increased demand, the Village Board adopted a comprehensive update to the Village's sign code to facilitate such occupancies by permitting second floor signage but on a limited scale. Permits have since been issued to 1 N. La Grange Road and 1 S. La Grange Road, not surprisingly, to leverage their presence along the BNSF/METRA commuter rail line.

The unique combination of factors which have contributed to La Grange's economic success cannot be overstated or taken for granted. They are as follows: (i) our residents understand the need to support our local businesses (record November 2014 sales tax receipts which included

the La Grange Business Association (LGBA) “Small Business Saturday” promotion); (ii) our local retailers have an entrepreneurial spirit which has sustained them; and (iii) new entrepreneurs who have placed their confidence in their future success by locating to La Grange.

### Grant Funding

The Village seeks to supplement property tax, sales tax and other revenues through the acquisition of grant funding.

Over the past five years, the Village has secured approximately \$7.9 million in grants to fund over \$11.6 million of capital projects and operational activities and equipment that either would not have been possible or would have been implemented at the sole expense of La Grange taxpayers. We would be remiss if we did not acknowledge that grant funding also comes to the Village through its working relationships with State and Congressional legislators. We sincerely appreciate their efforts on behalf of and interest in La Grange.

Department Heads will continue to explore funding opportunities and eligibility requirements within their respective areas of responsibility for projects, personnel and capital expenditures, consistent with the substance and spirit of our proposed financial plan and the Village Board’s strategic priorities.

Finally, staff will endeavor to seek federal, state and any other available grant opportunities to provide funding for the construction of capital improvements throughout the Village particularly flood mitigation projects. As there is no guarantee of grant funding, locally-identified funding ensures the timely execution of these projects especially time-sensitive flood mitigation projects. Furthermore, locally-identified funding significantly improves the Village’s competitive position for grant funding, especially when matching funds are either required or viewed favorably as part of funding criteria.

### State and Federal Policies

The Village must continue to be watchful of changes in state and federal policies. It seems that each year, there is a new “threat” to our financial stability. Last year, for example, we were able to phase-in the additional cost of national health care along with the cost of our annual group health insurance renewal within the Village’s budget.

On Wednesday, February 18, 2015, the Governor’s budget proposal included among other things, a 50% reduction in the state income tax increment distributed to municipalities. If this budget proposal was to be approved by the Illinois General Assembly, the budget impact on the Village would be approximately \$750,000 per year. This measure would significantly destabilize Village finances.

It is important that we remain vigilant of what is occurring in Springfield and be prepared to engage in legislative advocacy as appropriate.

## Community Vitality

These continue to be difficult times for everyone, and the Village is sensitive to the financial challenges our residents are experiencing. The Village is attempting to contain its operating costs while at the same time preserving the value of our significant investments in human, economic and capital assets. The sum total of all of these assets is what adds intrinsic value to the “La Grange” brand and is, among other things, what sets us apart from other communities.

As a result of its thoughtful planning and policy discussions, the current Village Board is strategically thinking about the Village’s financial health beyond the scope of the current five-year plan. Exercises in civic engagement, such as the La Grange 2020 Task Force, add to the Village’s good governance practices. It is this type of visioning which will preserve and enhance the quality of life for current La Grange residents and for future generations.

## E. SUMMARY & ACKNOWLEDGEMENTS

While our budget serves the basic purpose of providing a detailed record of projected revenues and expenditures, it is also geared towards the comprehensive objective of providing for sound, effective financial planning over the next five years. The detail within each section and the use of graphics will assist the reader’s overall understanding of Village-wide programs, priorities, goals, services, needs and future opportunities. This budget demonstrates our continued emphasis on the maintenance and upgrading of public properties and providing outstanding services to the residents of the Village of La Grange.

I would like to thank the Department Heads and their staffs for their continued cooperation in presenting a controlled spending plan and operational adjustments responsive to the Village Board’s strategic priorities. Special thanks to the Finance Department for their superior performance and demonstrated professionalism in producing this important document. I especially would like to recognize the individual work effort, talent and skill of Finance Director Lou Cipparrone. The development of each year’s budget seems to be more challenging than the last. Mr. Cipparrone’s financial acumen and counsel is invaluable to me and to the Village.

Finally, we would like to acknowledge President Livingston and the Board of Trustees for their leadership, vision and support in planning and conducting the financial affairs of the Village in a responsible, thoughtful and business-like manner.

Sincerely,



Robert J. Pilipiszyn  
Village Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of La Grange  
Illinois**

For the Fiscal Year Beginning

**May 1, 2014**

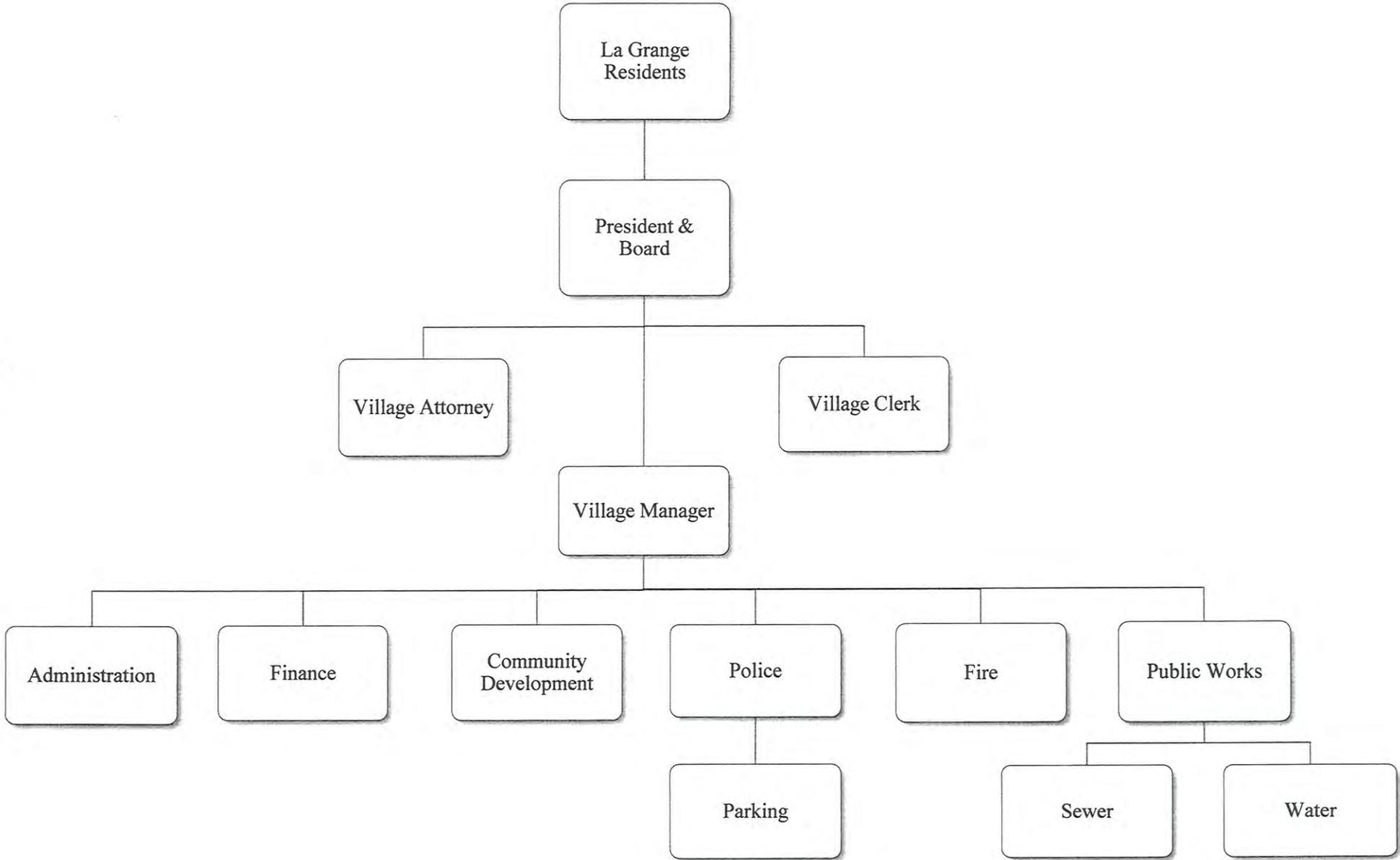
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of La Grange for its annual budget for the fiscal year beginning May 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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

Village of La Grange  
Organization Chart



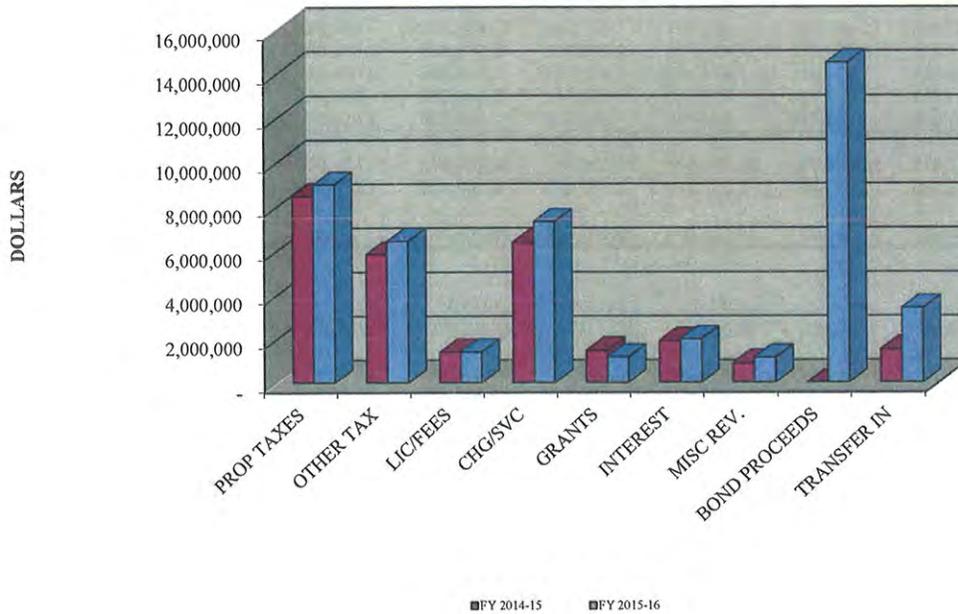
VILLAGE OF LA GRANGE  
ALL FUNDS FIVE YEAR BUDGET SUMMARY

FUND	REVENUES	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
01	GENERAL	12,848,748	13,052,686	13,720,567	13,801,826	14,770,362	15,077,975	15,479,518	15,922,423	16,357,293
21	MOTOR FUEL TAX	442,556	455,015	447,000	516,500	372,500	372,500	380,000	380,000	390,000
22	FOREIGN FIRE INSURANCE	21,050	26,634	19,050	26,551	19,050	19,050	19,050	19,050	19,050
24	EMER TELPHONE SYS BRD	159,084	150,240	220,500	228,990	145,100	145,100	145,100	145,100	145,100
27	ASSET FORFEITURE	15,032	29,793	500	8,217	100	100	100	100	100
40	CAPITAL PROJECTS	753,041	3,234,310	2,202,651	2,271,559	15,658,251	1,795,900	2,171,000	1,495,100	2,795,100
50	WATER	6,444,631	4,491,439	4,799,600	4,565,900	5,149,600	5,152,100	5,162,100	5,167,100	5,172,100
51	PARKING	850,468	1,262,316	889,500	904,500	907,500	911,000	914,500	988,000	991,500
60	EQUIPMENT REPLACEMENT	486,210	439,325	455,961	497,909	487,549	484,459	497,751	516,672	537,294
70	POLICE PENSION	2,174,372	2,554,242	2,432,775	2,399,598	2,570,891	2,676,685	2,789,417	2,909,882	3,038,042
75	FIRE PENSION	1,618,388	1,871,420	1,874,158	1,843,521	1,974,596	2,068,677	2,169,904	2,278,708	2,395,849
80	SEWER	423,783	440,224	506,100	468,510	3,806,025	806,100	808,500	806,500	806,500
90	DEBT SERVICE	300,312	301,550	302,300	302,300	402,550	1,092,290	1,096,510	790,005	790,005
TOTAL VILLAGE REVENUES		26,537,675	28,309,194	27,870,662	27,835,881	46,264,074	30,601,936	31,633,450	31,418,639	33,437,933
29	LIBRARY FUND	2,798,352	2,792,493	2,857,373	2,857,373	2,903,995	2,971,979	3,036,812	3,113,655	3,187,371
TOTAL REVENUES ALL FUNDS		29,336,027	31,101,687	30,728,035	30,693,254	49,168,069	33,573,915	34,670,262	34,532,294	36,625,304

FUND	EXPENDITURES	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
01	GENERAL	12,353,225	13,481,678	13,474,648	13,302,291	14,426,383	14,768,572	15,232,538	15,753,404	16,314,656
21	MOTOR FUEL TAX	-	1,783,629	402,451	80,000	1,302,451	30,000	-	-	1,300,000
22	FOREIGN FIRE INSURANCE	9,387	33,827	46,800	32,950	31,800	15,800	15,800	15,800	15,800
24	EMER TELPHONE SYS BRD	294,225	160,217	204,600	180,100	168,950	155,450	156,450	156,950	157,950
27	ASSET FORFEITURE	90,099	24,529	14,300	29,300	24,300	16,500	16,500	16,500	16,500
40	CAPITAL PROJECTS	942,243	3,790,904	2,349,349	2,386,857	5,252,646	7,060,260	7,433,580	1,555,000	2,632,000
50	WATER	4,475,180	5,181,189	5,932,866	4,557,936	6,344,641	5,042,515	4,831,436	5,148,423	5,213,886
51	PARKING	875,662	1,415,800	876,080	869,452	1,153,698	912,721	936,072	971,139	1,012,540
60	EQUIPMENT REPLACEMENT	117,678	386,879	695,000	442,718	654,000	890,500	268,000	395,000	648,500
70	POLICE PENSION	1,581,550	1,720,842	1,850,247	1,975,134	2,008,388	2,061,226	2,111,899	2,173,222	2,229,797
75	FIRE PENSION	1,251,833	1,277,242	1,318,129	1,399,715	1,505,164	1,539,982	1,577,910	1,614,734	1,654,924
80	SEWER	555,856	413,026	443,983	450,130	3,651,841	716,016	736,630	749,420	760,964
90	DEBT SERVICE	300,305	301,545	302,295	302,295	402,545	1,092,285	1,096,505	790,000	790,000
TOTAL VILLAGE EXPENDITURES		22,847,243	29,971,307	27,910,748	26,008,879	36,926,807	34,301,827	34,413,320	29,339,593	32,747,517
29	LIBRARY FUND	2,602,821	2,631,426	2,857,373	2,857,373	2,903,995	2,972,278	3,036,812	3,113,655	3,187,371
TOTAL EXPENDITURES ALL FUNDS		25,450,064	32,602,733	30,768,121	28,866,252	39,830,801	37,274,106	37,450,131	32,453,248	35,934,888

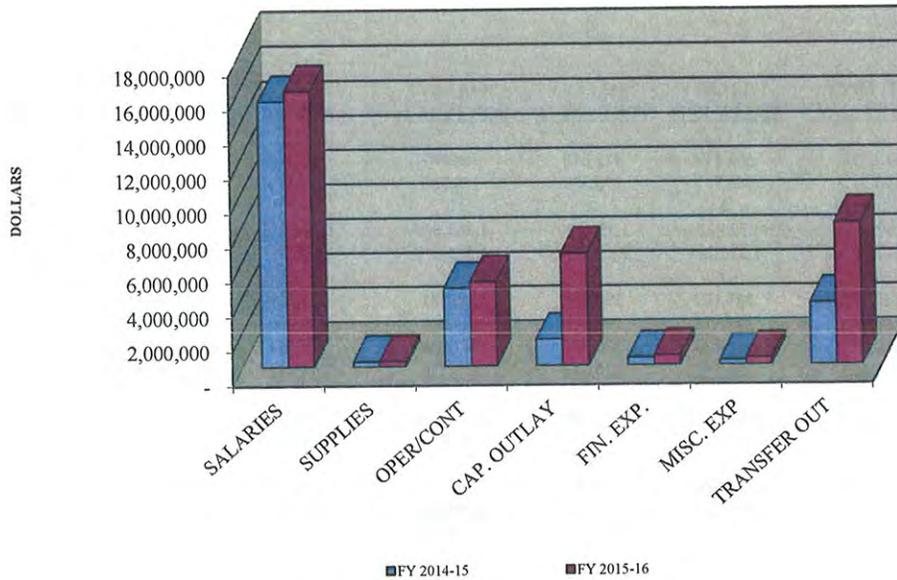
BUD16\REVENUESUMMARY  
2/24/2015

**VILLAGE OF LA GRANGE**  
 WHERE THE MONEY COMES FROM: ALL FUNDS  
 FY 2014-15 EST ACT VS FY 2015-16 BUDGET



	FY 2013-14 <u>ACTUAL</u>	FY 2014-15 <u>EST. ACT</u>	FY 2015-16 <u>BUDGET</u>	PERCENT CHANGE <u>FY 15 TO FY 16</u>
PROPERTY TAX	7,927,747	8,478,452	<b>8,996,554</b>	6.11%
OTHER TAXES	5,394,252	5,822,546	<b>6,430,120</b>	10.43%
FINES/LICENSES/FEES	1,160,668	1,386,356	<b>1,392,075</b>	0.41%
CHARGES FOR SERVICES	6,262,368	6,378,361	<b>7,300,549</b>	14.46%
GRANTS	168,652	1,465,369	<b>1,158,717</b>	-20.93%
INTEREST INCOME	2,496,383	1,907,345	<b>1,970,000</b>	3.28%
MISC. REVENUE	1,274,950	898,157	<b>1,136,063</b>	26.49%
BOND PROCEEDS	-	-	<b>14,500,000</b>	100.00%
TRANSFERS IN	3,624,174	1,499,295	<b>3,379,996</b>	125.44%
<b>TOTAL VILLAGE REVENUE</b>	<b>28,309,194</b>	<b>27,835,881</b>	<b>46,264,074</b>	<b>66.20%</b>
PUBLIC LIBRARY	2,792,493	2,857,373	<b>2,903,995</b>	1.63%
<b>GRAND TOTAL</b>	<b>31,101,687</b>	<b>30,693,254</b>	<b>49,168,069</b>	

**VILLAGE OF LA GRANGE**  
 WHERE THE MONEY GOES: ALL FUNDS  
 FY 2014-15 EST ACT vs FY 2015-16 BUDGET



	FY 2013-14 <u>ACTUAL</u>	FY 2014-15 <u>EST. ACT</u>	FY 2015-16 <u>BUDGET</u>	PERCENT CHANGE <u>FY 13 TO FY 14</u>
SALARIES/SUPPORT	14,803,840	15,418,627	<b>16,014,430</b>	3.86%
SUPPLIES	306,690	278,228	<b>302,175</b>	8.61%
OPERATIONAL/CONTRACTUAL	4,368,424	4,523,133	<b>4,894,437</b>	8.21%
CAPITAL OUTLAY	2,718,853	1,515,900	<b>6,522,017</b>	330.24%
DEBT SERVICE	431,404	431,525	<b>560,075</b>	29.79%
MISC. EXPENSE	228,564	257,609	<b>403,575</b>	56.66%
TRANSFER OUT	7,113,533	3,583,857	<b>8,230,097</b>	129.64%
 TOTAL VILLAGE EXPENDITURES	 29,971,307	 26,008,879	 <b>36,926,807</b>	 41.98%
 PUBLIC LIBRARY	 2,631,426	 2,857,373	 <b>2,903,995</b>	 1.63%
 GRAND TOTAL	 32,602,733	 28,866,252	 <b>39,830,801</b>	

**VILLAGE OF LA GRANGE  
SCHEDULE OF ESTIMATED FUTURE TAX LEVY  
REQUESTS THROUGH FISCAL YEAR 2019-20**

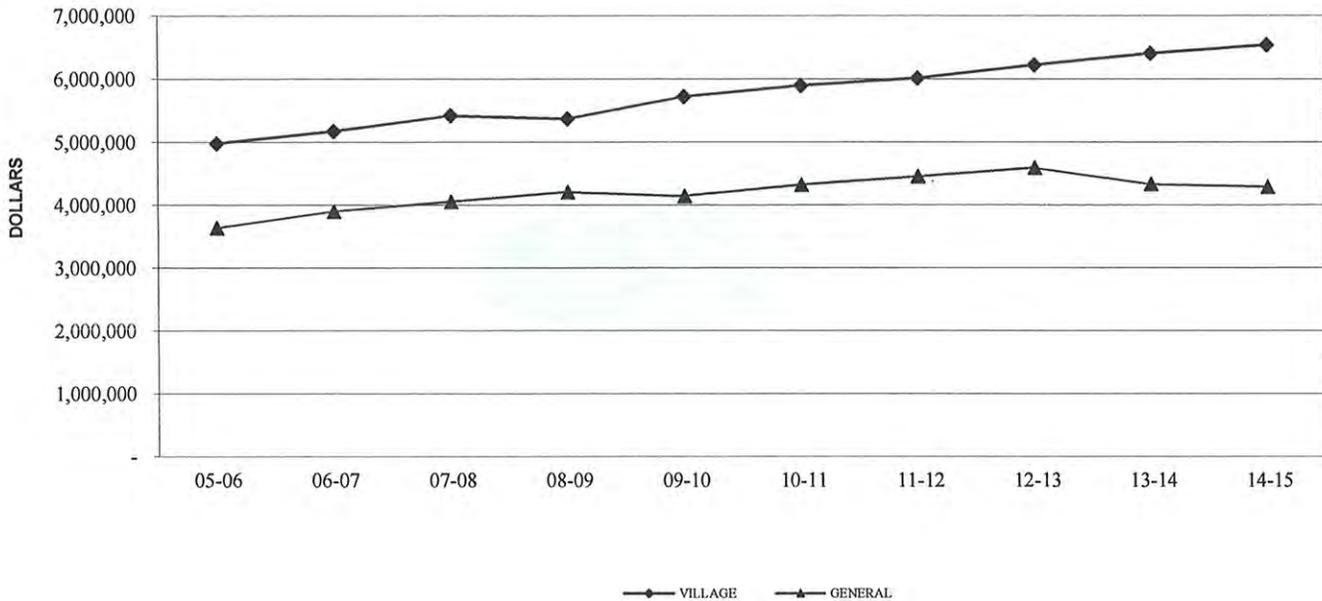
<u>EAV</u> 642,803,563 Triennial Reassessment	<u>EAV</u> 600,643,631	<u>ESTIMATED EAV</u> 567,779,090	<u>ESTIMATED EAV</u> 575,297,090 Triennial Reassessment	<u>ESTIMATED EAV</u> 575,297,090	<u>ESTIMATED EAV</u> 575,297,090	<u>ESTIMATED EAV</u> 632,826,799 +10% Triennial Reassessment	<u>ESTIMATED EAV</u> 632,826,799
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	<u>LEGAL RATES</u>	<u>2011 LEVY FOR FY 12-13</u>	<u>2012 LEVY FOR FY 13-14</u>	<u>2013 LEVY FOR FY 14-15</u>	<u>2014 LEVY FOR FY 15-16</u>	<u>2015 LEVY FOR FY 16-17</u>	<u>2016 LEVY FOR FY 17-18</u>	<u>2017 LEVY FOR FY 18-19</u>	<u>2018 LEVY FOR FY 19-20</u>
<b><u>VILLAGE TAX LEVY</u></b>									
1 CORPORATE FUND	0.4375	617,738	663,115	323,070	<b>304,587</b>	289,980	342,623	304,791	426,791
2 FORESTRY TAX	0.0500	163,272	165,777	170,333	<b>170,334</b>	149,577	158,207	164,535	164,535
3 CROSSING GUARDS	0.0200	0	0	0	0	0	0	0	0
4 POLICE PROTECTION	0.4000	1,305,534	1,326,221	1,358,127	<b>1,362,670</b>	1,380,713	1,403,725	1,468,158	1,468,158
5 FIRE PROTECTION TAX	0.4000	1,305,534	1,326,221	1,358,127	<b>1,362,670</b>	1,380,713	1,403,725	1,468,158	1,468,158
6 AUDITING	N/A	0	0	0	0	0	0	0	0
7 STREET & BRIDGE	0.0600	280,262	287,107	292,974	<b>296,381</b>	302,031	310,660	332,234	332,234
8 AMBULANCE SERVICE	0.2500	298,903	297,318	297,516	<b>300,000</b>	300,000	300,000	300,000	300,000
9 IMRF	N/A	269,977	302,123	278,779	<b>267,848</b>	274,544	281,408	288,443	295,654
10 SOCIAL SECURITY	N/A	<u>218,553</u>	<u>226,442</u>	<u>226,543</u>	<b><u>228,776</u></b>	<u>234,495</u>	<u>240,358</u>	<u>246,367</u>	<u>252,526</u>
SUBTOTAL GENERAL FUND		4,459,773	4,594,324	4,305,469	<b>4,293,266</b>	4,312,054	4,440,706	4,572,686	4,708,056
ANNUAL PERCENTAGE CHANGE		3.03%	3.02%	-6.29%	-0.28%	0.44%	2.98%	2.97%	2.96%
11 POLICE PENSION FUND	N/A	790,648	827,086	1,031,654	<b>1,149,050</b>	1,206,503	1,266,828	1,330,169	1,396,677
12 FIRE PENSION FUND	N/A	<u>766,221</u>	<u>801,258</u>	<u>1,022,002</u>	<b><u>1,097,454</u></b>	<u>1,152,327</u>	<u>1,209,943</u>	<u>1,270,440</u>	<u>1,333,962</u>
13 LIABILITY TAX	N/A	0	0	0	0	0	0	0	0
SUBTOTAL PENSION LEVIES		1,556,869	1,628,344	2,053,656	<b>2,246,504</b>	2,358,829	2,476,771	2,600,609	2,730,640
ANNUAL % CHANGE		-0.97%	4.59%	26.12%	9.39%	5.00%	5.00%	5.00%	5.00%
<b>TOTAL VILLAGE TAX LEVY W/O DEBT SERVICE</b>		6,016,642	6,222,668	6,359,125	<b>6,539,770</b>	6,670,883	6,917,476	7,173,295	7,438,696
ANNUAL % CHANGE		1.97%	3.42%	2.19%	2.84%	2.00%	3.70%	3.70%	3.70%
14 BOND & INTEREST	N/A	0	0	0	0	0	0	0	0
<b>TOTAL VILLAGE TAX LEVY</b>		<u>6,016,642</u>	<u>6,222,668</u>	<u>6,359,125</u>	<b><u>6,539,770</u></b>	<u>6,670,883</u>	<u>6,917,476</u>	<u>7,173,295</u>	<u>7,438,696</u>
ANNUAL % CHANGE		1.97%	3.42%	2.19%	2.84%	2.00%	3.70%	3.70%	3.70%
RATE PER \$100 EAV		0.9360	1.0360	1.1200	<b>1.1368</b>	1.1596	1.2024	1.1335	1.1755
<b><u>LIBRARY TAX LEVY</u></b>									
15 OPERATING & DEBT	0.4600	2,000,800	2,073,691	2,116,768	<b>2,176,899</b>	2,257,444	2,340,970	2,427,586	2,517,406
ANNUAL % CHANGE		2.14%	3.64%	2.08%	2.84%	3.70%	3.70%	3.70%	3.70%
16 BOND & INTEREST		<u>684,055</u>	<u>622,125</u>	<u>622,850</u>	<b><u>627,850</u></b>	<u>627,550</u>	<u>622,050</u>	<u>626,450</u>	<u>626,450</u>
<b>TOTAL LIBRARY TAX LEVY</b>		<u>2,684,855</u>	<u>2,695,816</u>	<u>2,739,618</u>	<b><u>2,804,749</u></b>	<u>2,884,994</u>	<u>2,963,020</u>	<u>3,054,036</u>	<u>3,143,856</u>
ANNUAL % CHANGE		1.52%	0.41%	1.62%	2.38%	2.86%	2.70%	3.07%	2.94%
RATE PER \$100 EAV		0.4177	0.4488	0.4825	<b>0.4875</b>	0.5015	0.5150	0.4826	0.4968
<b>TOTAL TAX LEVY</b>		<u>8,701,497</u>	<u>8,918,484</u>	<u>9,098,743</u>	<b><u>9,344,519</u></b>	<u>9,555,877</u>	<u>9,880,496</u>	<u>10,227,331</u>	<u>10,582,552</u>
ANNUAL PERCENTAGE CHANGE		1.83%	2.49%	2.02%	2.70%	2.26%	3.40%	3.51%	3.47%
RATE PER \$100 EAV		1.3537	1.4848	1.6025	<b>1.6243</b>	1.6610	1.7175	1.6161	1.6723
SPECIAL SERVICE AREA LEVY		63,213	67,309	70,507	<b>71,565</b>	73,354	75,188	77,068	78,994

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# VILLAGE OF LA GRANGE

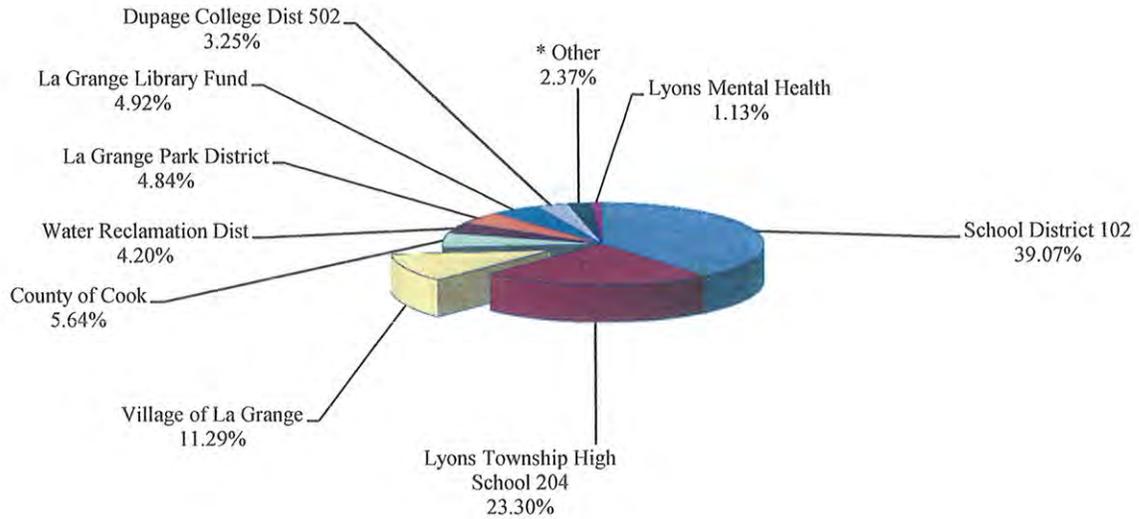
## VILLAGE vs GENERAL TAX LEVIES LAST TEN FISCAL YEARS



<u>LEVY YEAR</u>	<u>FISCAL YEAR</u>	<u>TOTAL VILLAGE TAX LEVY</u>	<u>GENERAL FUND TAX LEVY</u>	<u>GENERAL FUND AS A PERCENT OF THE TOTAL TAX LEVY</u>
2005	2006-07	4,984,773	3,645,725	73.14%
2006	2007-08	5,180,586	3,907,629	75.43%
2007	2008-09	5,427,546	4,059,631	74.80%
2008	2009-10	5,376,531	4,216,406	78.42%
2009	2010-11	5,728,348	4,148,142	72.41%
2010	2011-12	5,900,579	4,328,424	73.36%
2011	2012-13	6,016,642	4,459,773	74.12%
2012	2013-14	6,222,668	4,594,324	73.83%
2013	2014-15	6,407,474	4,336,971	67.69%
2014	Estimate 2015-16	6,539,470	4,293,266	65.65%

\*The General Fund Tax levy which also includes levies for corporate tax, forestry tax, street and bridge, police protection, fire protection, and ambulance service. The General Fund levy has decreased in recent years due to increases in the pension fund levies including IMRF and Police and Fire Pensions coupled with the General Fund levy being limited by property tax cap legislation

**VILLAGE OF LA GRANGE**  
**ALLOCATION OF TAX DOLLARS**  
**2013 PROPERTY TAX RATES**



<u>TAXING DISTRICT</u>	<u>2013 TAX RATE</u>
School District 102	3.877
Lyons Township High School 204	2.312
<b>Village of La Grange</b>	<b>1.120</b>
County of Cook	0.560
Water Reclamation Dist	0.417
La Grange Park District	0.480
La Grange Library Fund	0.488
Dupage College Dist 502	0.323
Other *	0.235
Lyons Mental Health	0.112
<b>TOTAL</b>	<u><u>9.924</u></u>

<u>* Other</u>	
Forest Preserve District	0.069
Lyons Road & Bridge	0.048
Town of Lyons	0.068
Consolidated Elections	0.031
DesPl. Vly. Mosquito	0.016
Lyons Gen Assistance	0.003
	<u>0.235</u>

- Tax rate information is latest available from Cook County
- The 2012 tax rates for School District 105 and School District 106 are 3.581 and 3.537 per \$100 EAV, respectively.

FY 2015-16  
**ALL FUNDS REVENUE & EXPENDITURE SUMMARY: EXCLUDING INTERFUND TRANSFERS**  
 (without Public Library Fund)

FUND		TOTAL TRANSFERS IN	TOTAL TRANSFERS OUT	FY 2015-16 REVENUES NET OF TRANSFERS	FY 2015-16 EXPENDS. NET OF TRANSFERS
01 GENERAL FUND REVENUES	14,770,362				
a) From ETSB Fund	(50,000)	(50,000)		14,720,362	
GENERAL FUND EXPENDITURES	14,426,383				
a) To Capital Projects Fund	(1,480,000)		(1,480,000)		
b) To Parking Fund	(145,000)		(145,000)		12,801,383
21 MOTOR FUEL TAX FUND REVENUES	372,500			372,500	
MOTOR FUEL TAX FUND EXPENDITURES	1,302,451				
a) To Capital Projects Fund	(1,302,451)		(1,302,451)		-
22 FOREIGN FIRE INSURANCE REVENUES	19,050			19,050	
FOREIGN FIRE INSURANCE EXPENDITURES	31,800				31,800
24 E.T.S.B. REVENUES	145,100			145,100	
E.T.S.B. EXPENDITURES	168,950				
a) To General Fund	(50,000)		(50,000)		118,950
27 ASSET FORFEITURE FUND REVENUES	100			100	
ASSET FORFEITURE FUND EXPENDITURES	24,300				24,300
40 CAPITAL PROJECTS FUND REVENUES	15,658,251				
a) From General Fund	(1,480,000)				
b) From Motor Fuel Tax Fund	(1,302,451)	(2,782,451)		12,875,800	
CAPITAL PROJECTS FUND EXPENDITURES	5,252,646				
b) To Debt Service Fund	(402,545)		(402,545)		4,850,101
50 WATER FUND REVENUES	5,149,600			5,149,600	
WATER FUND EXPENSES	6,344,641				6,344,641
51 PARKING FUND REVENUES	907,500				
a) From General Fund	(145,000)	(145,000)		762,500	
PARKING FUND EXPENSES	1,153,698				1,153,698
60 EQUIPMENT REPLACEMENT FUND REVENUES	487,549			487,549	
EQUIPMENT REPLACEMENT FUND EXPENDITURES	654,000				654,000
70 POLICE PENSION FUND REVENUES	2,570,891			2,570,891	
POLICE PENSION FUND EXPENDITURES	2,008,388				2,008,388
75 FIRE PENSION FUND REVENUES	1,974,596			1,974,596	
FIRE PENSION FUND EXPENDITURES	1,505,164				1,505,164
80 SEWER FUND REVENUES	3,806,025			3,806,025	
SEWER FUND EXPENDITURES	3,651,841				3,651,841
90 DEBT SERVICE FUND REVENUES	402,550				
b) From Cap Proj. Fund	(402,545)	(402,545)		5	
DEBT SERVICE FUND EXPENDITURES	402,545				402,545
		<u>(3,379,996)</u>	<u>(3,379,996)</u>	<u>42,884,078</u>	<u>33,546,811</u>

SUMMARY

TOTAL REVENUES	46,264,074	(3,379,996)		42,884,078	
TOTAL EXPENDITURES	36,926,807		(3,379,996)		33,546,811

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## VILLAGE OF LA GRANGE

### CAPITAL IMPROVEMENTS PROGRAM SUMMARY

The Village of La Grange annually prepares a Capital Improvement Program (CIP) for the five-year period beginning with the next fiscal year. The CIP is a planning document which is reviewed by the Village Board prior to being incorporated in the preliminary budget document. It is prepared by the Village Manager, Assistant Village Manager, Director of Public Works, Community Development Director, and the Finance Director. Included are all capital expenditures projected to cost in excess of \$25,000 and have an expected lifetime of one or more years. The CIP is subject to further review and change during the final budget process, based on available resources and the expenditure requirements of the operations budget. What follows is a summary of all CIP expenditures and projects included in the budget for FY 2015-16.

#### CAPITAL SPENDING

Storm / Sanitary Sewers	\$4,571,850
Streets and Alleys	2,776,651
Stone Avenue Station Improvements	385,100
Water System	1,682,500
Street Lighting (Debt Service)	402,545
Emerald Ash Borer / Tree Planting	301,500
Sidewalk / Curb / Gutter	15,000
Thermoplastic St Marking	<u>15,000</u>
TOTAL	<u>\$10,150,146</u>

#### FUND (DEPARTMENT)

Capital Projects (Public Works)	\$5,252,646
Sewer (Public Works)	3,215,000
Water (Public Works)	<u>1,682,500</u>
TOTAL	<u>\$10,150,146</u>

The information on the following pages presents a five-year summary of CIP projects and funding sources.

CAPITAL IMPROVEMENTS PROGRAM  
SPENDING & FUNDING SUMMARY

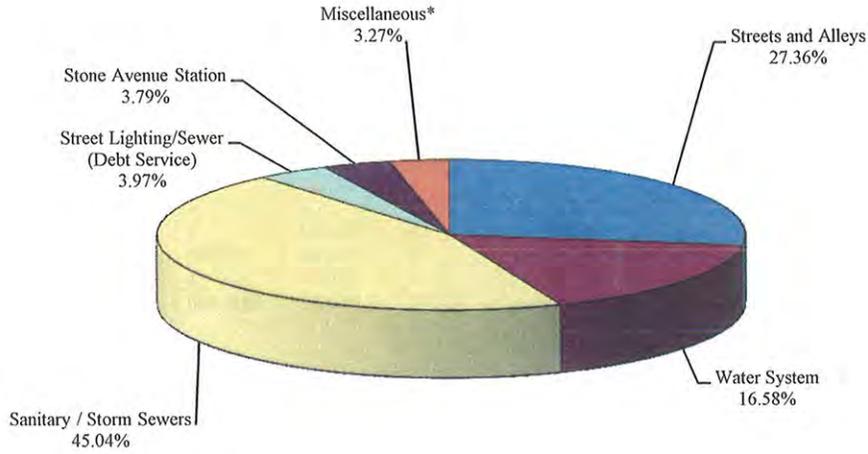
CAPITAL SPENDING	FUND	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<b>STREETS/ALLEYS</b>									
WILLOW SPRNGS RD RESRFCNG	CAP PROJS	-	-	-	-	-	-	-	-
WILLOW SPRNGS SAFETY IMPRVMTS	CAP PROJS	33,706	105,200	10,000	114,700	-	-	-	-
BLUFF/47 TO BURLNGTN/M.A.R.S.	CAP PROJS	168,403	322,451	-	322,451	-	-	-	-
NGHBRHD STREET PROJECTS	CAP PROJS	322,150	80,000	80,000	980,000	30,000	-	-	-
NORTHEAST. PLANNING AREA	CAP PROJS	1,144	-	-	360,000	-	-	-	-
LA GRANGE RD CORRIDOR IMPRV	CAP PROJS	-	120,000	-	120,000	-	-	-	-
47TH STREET CORRIDOR IMPVMNTS	CAP PROJS	-	240,000	-	240,000	-	-	-	-
COSSITT AVE REHAB PROJECT	CAP PROJS	12,050	-	21,293	206,000	-	-	-	-
OGDEN AVE CORRIDOR IMPRV	CAP PROJS	-	31,000	-	31,000	-	-	-	-
NEIGHBORHOOD SIDEWALKS-SSA 7	CAP PROJS	-	100,000	-	-	-	-	-	-
47TH/EAST INTERSECTION IMPRV-DCEO	CAP PROJS	-	-	50,000	150,000	-	-	-	-
KENSINGTON(COSSITT-BURLG)RESURFACI	CAP PROJS	-	15,000	15,000	192,500	-	-	-	-
MISCELLANEOUS STREET ENGR.	CAP PROJS	36,816	40,000	40,000	40,000	20,000	20,000	20,000	20,000
CRACKFILL PROGRAM	CAP PROJS	20,101	20,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>SUBTOTAL</b>		<b>594,370</b>	<b>1,073,651</b>	<b>236,293</b>	<b>2,776,651</b>	<b>70,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>STORME / SANITARY SEWERS</b>									
SEWER TELEVISIONG	CAP PROJS	11,403	11,403	201,384	25,000	25,000	25,000	25,000	25,000
47TH ST DRAINAGE AREA & HYDROLOGY :	CAP PROJS	-	-	44,628	731,850	5,424,075	5,424,075	-	-
POPLAR PLACE SEWER IMPRVMTS	CAP PROJS	35,226	-	-	-	-	-	-	-
MASON WOODS AREA SEWER PRJ	CAP PROJS	-	-	-	-	-	-	-	-
MAPLE AVE RELIEF SEWER PROJ	CAP PROJS	2,329,992	-	127,447	-	-	-	150,000	1,600,000
SEWER LINING	CAP PROJS	-	-	-	600,000	100,000	100,000	100,000	100,000
SEWER TELEVISIONG	SEWER	11,447	35,000	35,000	35,000	35,000	35,000	35,000	35,000
SEWER LINING	SEWER	-	-	-	175,000	50,000	50,000	50,000	50,000
SEWERS	SEWER	5,000	5,000	5,000	3,005,000	5,000	5,000	5,000	5,000
<b>SUBTOTAL</b>		<b>2,393,068</b>	<b>51,403</b>	<b>413,459</b>	<b>4,571,850</b>	<b>5,639,075</b>	<b>5,639,075</b>	<b>365,000</b>	<b>1,815,000</b>
<b>WATER SYSTEM</b>									
MAINS	WATER	1,072,383	1,419,000	293,000	1,642,500	275,000	-	250,000	250,000
METERS	WATER	30,651	20,000	20,000	20,000	20,000	20,000	20,000	20,000
HYDRANTS & VALVES	WATER	18,764	20,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>SUBTOTAL</b>		<b>1,121,798</b>	<b>1,459,000</b>	<b>333,000</b>	<b>1,682,500</b>	<b>315,000</b>	<b>40,000</b>	<b>290,000</b>	<b>290,000</b>
<b>MISCELLANEOUS</b>									
TRNSF TO DEBT SVC-ST. LTS.	CAP PROJS	301,545	302,295	302,295	402,545	1,092,285	1,096,505	790,000	790,000
SIDEWALK/CURB/GUTTER	CAP PROJS	95,892	15,000	23,840	15,000	15,000	15,000	15,000	15,000
TREE PLANTING	CAP PROJS	7,914	32,000	32,000	33,500	36,000	38,000	40,000	42,000
EMERALD ASH BORER	CAP PROJS	121,232	380,000	380,000	268,000	13,000	5,000	5,000	5,000
STONE AVENUE STATION RENOVATION	CAP PROJS	103,162	500,000	974,000	-	-	-	-	-
STONE AVENUE STATION IMPRVMENTS	CAP PROJS	38,180	20,000	50,000	385,100	269,900	-	-	-
THERMOPLASTIC ST MARKING	CAP PROJS	14,348	15,000	14,970	15,000	15,000	15,000	15,000	15,000
FIRE DEPT APPARATUS FLOOR	CAP PROJS	-	-	-	-	-	400,000	-	-
VILLAGE HALL ROOF REPAIR/REPLCMNT	CAP PROJS	107,670	-	-	-	-	-	-	-
PLAZA FOUNTAIN	CAP PROJS	29,970	-	-	-	-	-	-	-
POLICE/FIRE HVAC	CAP PROJS	-	-	-	-	-	275,000	-	-
POLICE/FIRE ROOF REPLACEMENT	CAP PROJS	-	-	-	-	-	-	375,000	-
<b>SUBTOTAL</b>		<b>819,913</b>	<b>1,264,295</b>	<b>1,777,105</b>	<b>1,119,145</b>	<b>1,441,185</b>	<b>1,844,505</b>	<b>1,240,000</b>	<b>867,000</b>
<b>TOTAL CAPITAL SPENDING</b>		<b>4,929,149</b>	<b>3,848,349</b>	<b>2,759,857</b>	<b>10,150,146</b>	<b>7,465,260</b>	<b>7,563,580</b>	<b>1,935,000</b>	<b>3,012,000</b>

**CAPITAL IMPROVEMENTS PROGRAM  
SPENDING & FUNDING SUMMARY (cont.)**

<b>CAPITAL FUNDING (BY PROJECT)</b>	<b>FUND</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 BUDGET</b>	<b>2014-15 EST ACT</b>	<b>2015-16 BUDGET</b>	<b>2016-17 BUDGET</b>	<b>2017-18 BUDGET</b>	<b>2018-19 BUDGET</b>	<b>2019-20 BUDGET</b>
CASH ON HAND/OPERATIONS		4,848,654	2,698,649	1,543,798	(2,724,654)	7,190,360	6,883,580	1,930,000	3,007,000
DEBT FINANCING:									
STORM SEWER BONDS	CAP PROJS	-	-	-	11,500,000	-	-	-	-
AREA 5 SIDEWALKS/RESIDENTS	CAP PROJS	366	-	-	-	-	-	-	-
GRANTS:									
SURFACE TRNSPRT PROGRM (STP)	CAP PROJS	-	-	-	-	-	-	-	-
COSSITT/KENSINGTON	CAP PROJS	-	-	21,350	84,800	-	-	-	-
LED TRAFFIC/PED SIGNAL UPGRADE	CAP PROJS	24,343	94,700	26,857	89,900	-	-	-	-
47TH & EAST	CAP PROJS	-	50,000	-	150,000	-	-	-	-
HVAC-VILLAGE HALL/EAB	CAP PROJS	3,000	-	-	-	-	-	-	-
LA GRANGE RD PED CROSSING	CAP PROJS	-	120,000	-	120,000	-	-	-	-
47TH STR PED CROSSING	CAP PROJS	-	240,000	100,000	140,000	-	-	-	-
OGDEN	CAP PROJS	-	40,000	-	40,000	-	-	-	-
STONE AVE STATION	CAP PROJS	45,707	590,000	1,050,906	385,100	269,900	-	-	-
IL FIRST/ST & TRIBAL ASSISTANCE	WATER	-	-	-	-	-	-	-	-
CONTRIBUTIONS:									
SIDEWALKS	CAP PROJS	7,079	5,000	16,946	5,000	5,000	5,000	5,000	5,000
SSA 7 SIDEWALKS/RESIDENTS	CAP PROJS	-	10,000	-	-	-	-	-	-
MISCELLANEOUS	CAP PROJS	-	-	-	360,000	-	675,000	-	-
<b>TOTAL CAPITAL SPENDING</b>		<b>4,929,149</b>	<b>3,848,349</b>	<b>2,759,857</b>	<b>10,150,146</b>	<b>7,465,260</b>	<b>7,563,580</b>	<b>1,935,000</b>	<b>3,012,000</b>

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**VILLAGE OF LA GRANGE**  
**CAPITAL IMPROVEMENT ALLOCATION**  
 FY 2015-16



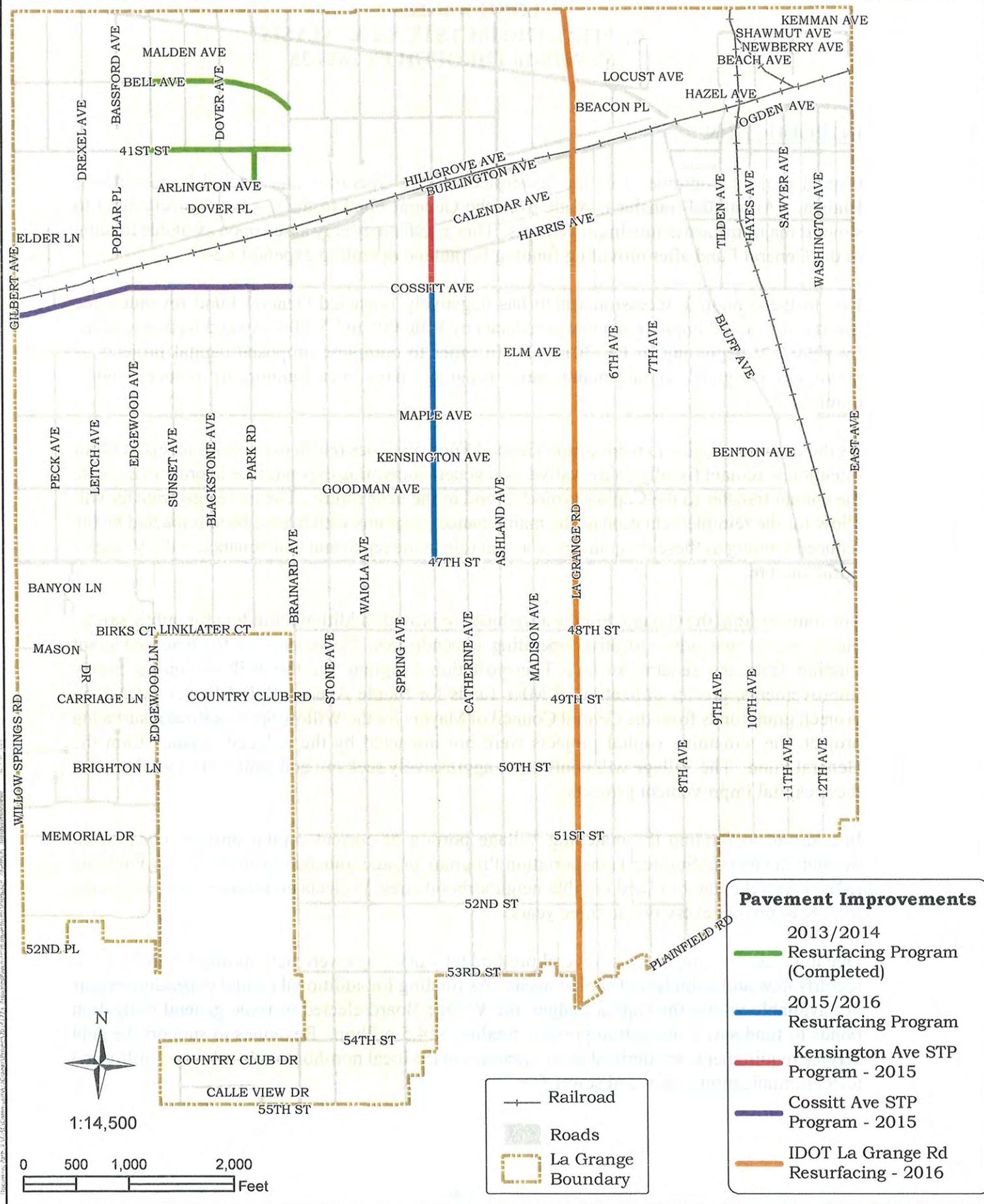
<u>CAPITAL SPENDING</u>	<u>FY 2015-16 BUDGET</u>
Streets and Alleys	2,776,651
Water System	1,682,500
Sanitary / Storm Sewers	4,571,850
Street Lighting/Sewer (Debt Service)	402,545
Stone Avenue Station	385,100
Miscellaneous*	331,500
Total Capital Spending	<u><u>10,150,146</u></u>
<u>*Miscellaneous</u>	
Emerald Ash Borer	268,000
Sidewalk/Curb/Gutter/Tree Planting	48,500
Thermoplastic St Marking	15,000
	<u><u>331,500</u></u>



Village of La Grange

# Village of La Grange

## Proposed Pavement Improvements



**Pavement Improvements**

- 2013/2014 Resurfacing Program (Completed)
- 2015/2016 Resurfacing Program
- Kensington Ave STP Program - 2015
- Cossitt Ave STP Program - 2015
- IDOT La Grange Rd Resurfacing - 2016

**LONG-RANGE  
CAPITAL PROJECTS FUND ANALYSIS  
FY 2015-16 THROUGH FY 2024-25**

INTRODUCTION

Capital projects continue to be the centerpiece of our Operating and Capital Improvements Budget. An annual transfer is made from the General Fund to the Capital Projects Fund to support major infrastructure improvements. This transfer may vary based upon available funding in the General Fund after providing funding for annual operating expenditures.

Due to the economic recession which has negatively impacted General Fund revenues, the transfer for capital improvements was reduced by \$100,000 in FY 2009-10 and further reduced by \$200,000 beginning in FY 2010-11. In order to complete proposed capital projects as previously budgeted, annual maintenance programs have been temporarily reduced and/or eliminated.

As the economy begins to recover and General Fund revenues return to previous levels, it is our intention to remain fiscally conservative with general operating expenditures in order to increase the annual transfer to the Capital Projects Fund in the near future. The increased transfer will allow for the reimplementation of the maintenance programs which have been impacted by the reduced funding as these programs play a vital role in the repair and maintenance of the Village's infrastructure.

The transfer from the General Fund was reduced to provide additional funding for public safety, public works and administrative operating expenditures. However, due to increased grant funding from the federal Surface Transportation Program for the Willow Spring Safety Improvements, greater utilization of MFT funds for Maple Avenue Relief Sewer (M.A.R.S) project, grant funds from the Central Council of Mayors for the Willow Springs Road resurfacing project, the remaining capital projects were not impacted by the reduced transfer from the General Fund. The Village will continue to aggressively seek out and apply for grant funds for these capital improvement projects.

In addition to funding the matching Village portion of current capital projects constructed through the federal Surface Transportation Program, annual transfers from the Motor Fuel Tax (MFT) are scheduled to fund eligible neighborhood street projects and future segments of the M.A.R.S. project every two to three years.

Due to recent flooding events, several pre-budget workshops were held during FY 2014-15 to identify new and unbudgeted capital needs. As funding for additional capital expenditures was not available within the capital budget, the Village Board elected to issue general obligation bonds to fund sewer mitigation projects totaling \$14.5 million. Revenues to support the debt service requirements are derived from increases in the local non-home rule sales tax, utility and telecommunications taxes and sewer fees.

Therefore, beginning in FY 2015-16 the Capital Projects budget reflects an increase in the annual transfer from the General Fund in the amount of \$790,000 to support debt service requirements for an \$11.5 million bond issue to fund sewer system improvements. The Sewer Fund also includes an increase in fees to support a \$3.0 million bond issue for sewer improvements.

### CAPITAL IMPROVEMENTS

With the continued emphasis on improving Village infrastructure, staff has taken a longer look beyond the normal five-year horizon. In order to adequately plan for various multi-year projects, a ten-year analysis has been prepared. As a result of the Village Board's priorities for the Capital Improvements Program, the following key proposals have been incorporated into the budget:

1. Debt Service payments for an \$11.5 million bond issue to fund sewer system improvements including a 50<sup>th</sup> street storm sewer, lateral sewer to depression area 5, and a flood wall on Brainard Avenue.
2. Northeast Planning Area & Redevelopment Project at La Grange Road and Ogden Avenue.
3. Completion of the Maple Avenue Relief Sewer (M.A.R.S.) to increase sewer drainage capacity and efficiency. Continue with long term infrastructure planning to address flooding in the various sections of the Village.
4. Pedestrian and traffic safety enhancements throughout the Village, with particular emphasis on 47<sup>th</sup> Street, La Grange Road and Ogden Avenue.
5. Continued participation in various State and Federal grant programs for eligible streets including the federal Surface Transportation Program (STP), the American Recovery and Reinvestment Act (ARRA) and the Illinois Department of Transportation Emergency Repair Act (ERP).
6. Annual Street Resurfacing Program. A street condition survey was completed in FY 2011-12 to determine street priority for reconstruction. The study permits resources to be allocated on a block by block basis rather than by neighborhood, which allows for the resurfacing of streets segments which are in the greatest need of repair. In addition, a sewer televising program is being utilized to provide additional data to complete the street condition analysis.
7. Renovation of Stone Avenue Train Station utilizing federal funding and grants from the West Suburban Mass Transit District and METRA.
8. Continuation of annual maintenance programs which include 50/50 sidewalk replacement, tree planting, thermoplastic street marking, street crack filling and sewer televising. Resume sewer lining program in FY 2016-17.

9. Debt Service payments for the 2005 Alternate Revenue Refunding Bond Issue which matures in FY 2017-18 and is serviced by available funds. The Series 2005 bonds refunded the 1998 Residential Streetlight bonds.
10. Future Outlook - Previously identified, but not yet budgeted capital projects which are being considered or developed for future fiscal years.

Sewer Improvements - South of 47<sup>th</sup> Street

This past summer the Village experienced multiple high intensity rain events that exceeded the limited capacity of the Village’s sewer system resulting in flooded basements, overland flooding in a number of depressional areas and private property drainage issues. In response to the increasing frequency and intensity of rain events, the Village Board requested staff to pursue funding and engineering solutions that reduce flooding in an affordable and shorter time frame than currently planned.

In late September, staff recommended to the Board a tiered approach to the prioritization of flooding objectives given the Village’s limited resources. In the first tier, staff recommended implementing solutions that will address overland flooding and water pooling in depressional areas. Staff recommended implementing these solutions first as residents that experience this type of flooding are generally unable to undertake individual property solutions to address this type of flooding. In the second tier, staff recommended implementing solutions that will reduce the frequency of combined sewer backups. As the next tier, staff recommended carrying out solutions that reduce the incidences of private property drainage issues.

Based on this tiered approach, a contract with Baxter & Woodman was executed to update the hydraulic model of the area south of 47<sup>th</sup> Street to evaluate alternatives that directly address overland flooding in the depressional areas. This report was completed and presented to the Board.

The hydraulic model determined that a storm sewer constructed on 50<sup>th</sup> Street to the depressional area of 50<sup>th</sup> and Spring with laterals constructed to other depressional areas was the most effective solution to reduce the incidences of overland flooding. Also included is the construction of a flood wall on Brainard Avenue which will increase the overtopping elevation of storm water from the adjacent La Grange County Club. Lastly, based on the almost complete sewer televising program. Since the anticipated cost to construct the improvements exceed available funding, staff recommended a phased approach to implementation as follows:

• 50 <sup>th</sup> Street relief sewer to depression area 2	\$11,720,000
• Brainard Avenue Flood Wall	\$750,000
• Lateral sewer to depression area 5	<u>\$2,110,000</u>
Total Sewer Improvements	<u>\$14,580,000</u>

While the sewer improvements identified are largely south of 47<sup>th</sup> Street, it is important to note for residents that the implications of the “referendum” budget are Village-wide as it would likely preserve existing funding for the Maple Avenue Relief Sewer and other capital projects as budgeted, which may otherwise be delayed or re-appropriated in order to address the unique conditions south of 47<sup>th</sup> Street which contribute to overland flooding in that drainage basin.

Staff will continue to seek out grants for these projects to reduce the cost of the projects to Village residents, through MWRD, FEMA, the State of Illinois and Cook County.

A drainage study for the area south of 47<sup>th</sup> Street between Brainard and La Grange Road was initiated due to wide spread flooding problems in the summer of 2010. This study has been completed and determined flooding resulted from a sewer infrastructure system that did not have (1) the adequate drainage capacity, (2) an effective overland flow path, or (3) a sufficient drainage outlet to handle a rain event of that magnitude.

The issues associated with the drainage basin south of 47<sup>th</sup> Street involve many stakeholders both at the local and regional levels (Villages of La Grange, Countryside, Indian Head Park, Lyons Township, Metropolitan Water Reclamation District, Cook County and the Illinois Department of Natural Resources). A meeting with the stakeholders was held on August 31, 2011 to discuss the regional problems of flooding in this area.

As a result of the regional coordination efforts, MWRD partnered with Cook County and allocated funds for this area to be studied as part of its Stormwater Management Phase II (Conceptual Projects). Specifically, the concept being studied is the construction of a new storm sewer on Plainfield Road that would outlet to the quarry adjacent to East Avenue. Since an available storm water outfall is a challenge the existing storm sewers that cross under the IHB may also be considered. Staff will continue to coordinate with the regional planning group for a solution to the drainage issues identified within this watershed.

Additionally, staff will continue researching financing options for funding identified sewer projects such as OARS, MARS and South of 47<sup>th</sup> Street.

#### Northeast Planning Area and Redevelopment Project

As part of the now-expired 2008 land use approval for the YMCA redevelopment project, a number of public improvements were identified, which would serve the development and also result in community benefits. This line item was created to reflect expenditures to design and implement certain improvements in advance of any redevelopment projects, primarily: (a) traffic lane re-configuration on southbound La Grange Road, between Brewster and Ogden Avenues; and (b) completion of the engineering process to secure IDOT approval and for the future installation of a traffic signal at Ogden and Locust Avenues.

IDOT is planning several improvements to the La Grange Road/Ogden Avenue intersection as part of their Highway Safety Improvement Program. These improvements include the addition

of a right turn lane, turning radius modifications, improvements to the intersection of Ogden and Locust, and other signal improvements at the intersection of Ogden and La Grange Road. Opus is also planning improvements as part of Uptown La Grange development.

Based on the proposed IDOT improvements and Opus redevelopment, a Traffic Engineering Study which coordinated the anticipated improvements from both projects was executed with KLOA. Staff included within the FY2014-15 budget \$16,750 for KLOA to complete the preliminary traffic engineering report. This report assessed the signalization of Ogden and Locust and other related roadway improvements.

In order to complete all the proposed work within the single corridor as part of a project, the Village secured grants, land and other concessions from IDOT, Park District of La Grange, Opus, and Central Council of Mayors. The Village also requested that US 34 be restriped to provide a westbound left turn lane at Burlington Avenue, located just east of the railroad bridge. IDOT stated they will evaluate the request.

The HSIP improvement is included in IDOT's FY 2015-2020 Proposed Multi-Modal Transportation Improvement Program, with a letting targeted for June 2016. An earlier letting would be subject to funding availability. The next step is for IDOT to prepare a Letter of Intent to outline the Village cost responsibilities for the project.

#### Maple Avenue Relief Sewer (M.A.R.S.)

The deep tunnel, which was constructed by the Metropolitan Water Reclamation District through La Grange in the mid-1970's, allows for storm sewer flowage to be temporarily stored in a tunnel located 200 feet below ground. However, the Chicago Region Environmental and Transportation Efficiency plan (C.R.E.A.T.E.), which is a federal transportation program targeting railroad intersections with traffic delays and which pose a risk to the public, have identified this intersection for future improvements. If the Village were to utilize the deep tunnel drop at 47<sup>th</sup> and East at this time, it is probable that the need to explore an alternate outlet would exist if an underpass at this intersection is recommended for construction.

Prompted by the need to provide an outlet for the Bluff Avenue corridor and in order to address ongoing flooding issues in the central section of the Village, the Village Board approved the construction of a sizeable relief sewer which builds upon the existing sewer system. The initial stage of the Maple Avenue Relief Sewer (M.A.R.S.) project was completed in FY 2009-10 in conjunction with the Bluff Avenue street project. This segment of the project connects the Bluff Avenue corridor sewer system to a second deep tunnel outlet located at Cossitt and East Avenues, preventing any future issues with the 47<sup>th</sup> and East Avenue intersection.

This capital project was funded through a combination of sources, principal among them being Surface Transportation Program (STP) funds for street reconstruction, which require a 70/30 cost sharing. MFT funds were utilized for our local 30 percent match. The staging of the projects has allowed the Village to secure additional STP funding and increased utilization of MFT funds as the entire project is now eligible for grant participation.

An aging combined sewer along Cossitt Avenue (approximately 120 years old) handles all of the sanitary and storm water from 553 acres located in the center section of the Village. Heavy rains lead to flooding as capacity of the Cossitt sewer is taxed, resulting in sewage backing up into residential basements. The main portion of the M.A.R.S. project will construct a relief sewer along Maple Avenue from Bluff Avenue west to Peck Avenue. The sewer size will range from 72 inches in diameter near the eastern outlet to 24 inches near the western end of the relief sewer. The relief sewer will intercept drainage from the existing combination sewer crossed in construction, providing relief to the existing Cossitt Avenue sewer. At Bluff Avenue, the relief sewer will redirect dry weather sanitary flow to the sanitary outlet in East Avenue and divert wet weather storm flow to the deep tunnel outlet at Cossitt and East Avenue.

In order to plan for the construction of the remaining segments of MARS project, a preliminary engineering study was completed in FY 2010-11. The preliminary estimated cost of the project is \$10 million. Due to the overall cost of the project, M.A.R.S. is scheduled to be completed in stages, consisting of several blocks of sewers being installed at a time. As each segment of sewer is installed, the benefit of increased capacity will be immediately realized by residents within the project corridor and those who will continue to be served by the Cossitt Avenue sewer.

The next stage of MARS, from roughly Bluff Avenue to 6<sup>th</sup> Avenue, was completed in FY 2013-14, funded by a combination of MFT and capital improvement program funds. The project included the construction of a 60" relief storm sewer, utility relocations, water main, service and natural gas main replacements, installation of ADA compliant sidewalks, parkway restoration, and a total roadway reconstruction. Included with the roadway construction was the excavation of approximately 5,000 cubic yards of rock.

For presentation purposes only, the 10-year capital projects analysis includes the next segment of M.A.R.S. to be constructed in FY 2019-20 in the total amount of \$1.75 million. As such the Village has budgeted funds in FY2018-19 to complete the engineering work in advance of construction. It is estimated that this next segment of sewer will extend on Maple Avenue from roughly 6<sup>th</sup> Avenue to Madison Avenue. The next segment of MARS is then scheduled in FY 2023-24 in the total amount of \$1.6 million.

The Village has applied for several grants for this project, and will continue to identify alternate funding sources to offset the costs of construction. Additionally, other funding sources such as low interest loans from the IEPA or municipal bonds will be researched to fund additional segments of MARS.

Concurrent with the M.A.R.S. project the Village will be exploring various options to improve pedestrian and bicycle access through this corridor. One such improvement was the installation of a 6 foot wide sidewalk in Phase I of the Bluff Avenue project. We will work with the Village Engineer in developing other options for improving pedestrian and bicycle access within the corridor.

Drainage investigation at the intersection of Sunset and Elm was also initiated due to complaints received by residents related to street flooding. This intersection floods mainly due to the existing topography of the intersection and limited available sewer conveyance systems.

The topography of this intersection is unique, and that even if improvements are made to the drainage system at the intersection the sewer system is still limited by the capacity of the sewer at Cossitt Avenue. Therefore, the Village has allocated available resources towards MARS as a more cost effective solution to address this localized drainage issue. The MARS project will not only benefit this intersection, but the entire drainage basin as well.

#### Ogden Avenue Relief Sewer

Continuing with long term infrastructure planning, the Village has identified a second relief sewer project to address flooding in the northern section of the Village. The Ogden Avenue Relief Sewer (O.A.R.S.) project will construct a relief sewer along Ogden Avenue from a third deep tunnel drop shaft near the Tilden Avenue water storage tank to Kensington Avenue. As planned, O.A.R.S. would replace the existing sewer in Ogden Avenue and redirect dry weather sanitary flow to the Shawmut Avenue outlet, while directing wet weather storm flow to the deep tunnel. A segment of the relief sewer will also collect drainage from the Ogden Avenue BNSF Railroad underpass and direct the storm flow to the deep tunnel.

The estimated cost to complete construction of O.A.R.S. is \$6.0 million. Additionally, MWRD indicated that O.A.R.S. will not be allowed to discharge additional storm water to the deep tunnel until the McCook reservoir comes online. Similar to M.A.R.S., due to funding limitations staff recommends that the project be phased. A preliminary cost estimate for the construction of the first segment of O.A.R.S. from the MWRD connection in Gordon Park to Locust Avenue estimates the costs for this stage to be approximately \$1.3 million.

Due to the significant cost of constructing the first segment of O.A.R.S., MWRD restrictions, and limited Village resources, there is no budget allocation for this project at this time. However, staff is also currently exploring grant opportunities with MWRD for the construction of the first segment of OARS and the reconstruction of Lot 14 as a permeable paver lot. This permeable paver/sewer project would reduce urban storm water runoff through infiltration and create approximately 0.75 acre-feet of storage volume. The estimated cost for the permeable paver parking lot and relief storm sewer is \$2.2 million. Should staff be successful in securing grant funds a budget amendment would be presented to the Village Board for approval.

Also staff was able to work with the Park District to identify and secure the necessary easements and proposed structures within Gordon Park in order to support the future construction of OARS.

#### 47<sup>th</sup> Street Pedestrian and Traffic Safety Improvements

The Village is actively engaged in strategic evaluation of opportunities to calm traffic and improve pedestrian safety throughout the Village. Particular emphasis has been given to the 47<sup>th</sup>

Street corridor because of its unique characteristics and its function as a four-lane, east-west arterial, the combination of which geographically, physically and operationally bi-sects La Grange in a north-south fashion.

Pursuant to a discussion by the Village Board at the traffic and pedestrian safety workshop, staff was directed to pursue the installation of an enhanced crossing, with a stop condition, at 47<sup>th</sup> Street and Waiola Avenue. The Village Board also directed staff to upgrade the existing pedestrian crossing at 47<sup>th</sup> Street and 9<sup>th</sup> Avenue to a stop condition. These improvements are part of the Village's strategy of evaluating and improving pedestrian safety throughout the Village. The proposed design to these two pedestrian crossings provides for the installation of a pedestrian activated red signal that would require vehicles to stop at the intersection.

In FY 2014-15, IDOT provided a response that a pedestrian hybrid beacon would not be allowed at an intersection citing several safety concerns. Staff is planning to meet again with IDOT officials to follow up on the above items and to advocate for installation of a pedestrian hybrid beacon. Funds in the amount of \$240,000 are re-budgeted in the FY 2015-16 for these improvements.

Funding in the amount of \$120,000 for an enhanced pedestrian crossing at 52<sup>nd</sup> Street and La Grange Road is also re-scheduled in FY 2015-16. However, additional engineering analysis and IDOT approval will be required to determine an appropriate design for a crossing at this location.

The Village has also requested that a permanent 20 mph school speed zone be implemented along Ogden Avenue between Park Road and Spring Avenue due to the multiple schools within this corridor that are adjacent to the roadway. IDOT initially denied this request stating that this stretch of Ogden Avenue does not meet their standards for a school speed zone. Staff plans to re-petition IDOT for the creation of a school speed zone. Additionally, plans and specifications have been developed for the installation of a flashing yellow beacon mounted above the advanced school crossing sign. These flashing signs would be activated during school hours to alert motorists of the school crossing.

Staff is currently working with the Department of Commerce and Economic Opportunity (DCEO) to reallocate funding currently designated in the State's Capital Bill for a pedestrian bridge over Ogden Avenue to each of these four pedestrian safety improvement projects. Once approval from the DCEO is received a total of \$400,000 would be available to these projects.

#### Neighborhood Street Projects

The purpose of the Street Resurfacing Program is to plan for the routine resurfacing and repair of neighborhood streets on a defined schedule. A detailed street condition survey was completed which provides for the "next generation" street resurfacing program with the added dimension of having our underground utilities (water & sewer) considered for repairs or replacement at the same time.

## Capital Projects – Long Range

As part of the development of this program, a change in policy in the resurfacing program was recommended. Under the recently completed 15-year plan, street resurfacing was prioritized on a neighborhood-wide basis. As the street condition survey provides for a reliable set of baseline information, staff recommended taking a more data-driven approach to street resurfacing by allocating resources on a block segment basis through the resurfacing of streets segments with the greatest need within the annual budget allotment. The intent is to maximize available resources by performing work to extend the underlying integrity of the roadway and thus avoid prematurely incurring the cost of street reconstruction.

Based on this revised approach staff recommends the following streets for resurfacing in the five year capital improvement program:

- Kensington Avenue; from 47<sup>th</sup> Street to Cossitt Avenue.
- Park Avenue; from 41<sup>st</sup> Street to Ogden Avenue.

Staff further recommended the street condition survey be updated every five years to note changes in condition and to update the relative ranking of street segments. Additionally, staff plans to make an assessment of our capital maintenance needs such crack-filling and street patching to see if additional resources will be required to keep streets in good condition stable until such time that resurfacing occurs.

For presentation purposes only, the 10-year capital projects analysis includes the next segment of Street Resurfacing Program to be completed in FY 2021-22.

Also scheduled as separate street projects in FY 2015-16 are the renovation of Kensington Avenue; from Cossitt to Burlington, and Cossitt Avenue; from Gilbert to Brainard.

### Kensington Avenue

Kensington Avenue was considered to be in poor to fair condition in the 2010 Street Condition Survey. From this analysis, staff submitted an STP grant application for the resurfacing of Kensington Avenue from Cossitt Avenue to Burlington Avenue.

Based on the Village's application, Kensington Avenue was selected for funding through the Federal Surface Transportation Program in the total grant amount of \$112,500. Since Kensington Avenue from 47<sup>th</sup> Street to Cossitt Avenue is scheduled for resurfacing in FY2015-16. Staff requested that the STP funding for resurfacing of Kensington Avenue from Cossitt to Burlington be moved up one year so that there would be a consistent roadway condition and for potential economies of scale. We anticipate the scope of work would consist of milling and resurfacing the existing pavement, intermittent curb and gutter patching, and ADA sidewalk ramp replacement.

During Phase II Engineering, a detailed review determined additional rehabilitation work is needed including lining of an existing 42-inch diameter combined sewer, reconstruction and grouting of existing sanitary sewer manholes, replacement of existing valve vaults, sidewalk

removal and replacement, curb and gutter removal and replacement, parkway restoration, hot-mix asphalt patching and structure adjustments. As a result of the additional work staff requested and received an increase in Surface Transportation Program funding in the total amount of \$575,000.

The Kensington Avenue resurfacing project is anticipated to start in June, 2015, with construction completed in August, 2015.

#### Cossitt Avenue

Cossitt Avenue from Gilbert Avenue to Brainard Avenue is in need of repair due to deterioration of the roadway. Previous estimates provided for the complete reconstruction of the roadway. Baxter & Woodman reviewed the condition of the roadway and recommended a combination of patching and resurfacing to repair the roadway, which lowered the costs of the project. Based on this assessment, the Village applied for and received funding through the Central Council of Mayors for the project in the total amount of \$417,900. The scope of work for the project includes milling and resurfacing the existing pavement, replacing curb and gutter, pavement patching, and upgrading sidewalks for ADA compliance.

During the engineering design phase a detailed field review determined additional rehabilitation work is required including sidewalk replacement, curb and gutter replacement, parkway restoration, roadway replacement, hot-mix asphalt patching, structure adjustments and detector loop replacement. As a result of the review and in order to cover the total program cost, staff requested and subsequently received an increase in the amount of Surface Transportation Program funding from the Central Council of Mayors in the total project amount of \$597,000.

The project bidding date and schedule are set up to have construction occur during the summer so as not to conflict with school activities. Construction is expected to be completed in early September, 2015.

As part of the Cossitt Avenue Resurfacing Program staff also recommended replacement of the water main on Cossitt Avenue from Gilbert Avenue to Leitch Avenue. This main was installed in 1925 and experienced a number of recent water main breaks. The remaining water main on Cossitt Avenue from Leitch Avenue to Park Road was replaced in 1995. The water main replacement project was completed in the summer of 2014 in advance of the roadway resurfacing. Funding for the water main improvements was included in the Water Fund.

#### Stone Avenue Station

Rescheduled in FY 2014-15 was the renovation of a local landmark, Stone Avenue train station, which was in distress, suffering from the lack of maintenance over the years. The Village restored this magnificent structure and assumed daily maintenance responsibilities upon project completion. The Village worked with Metra, West Suburban Mass Transit District, BNSF and other state and federal agencies towards securing additional funding and approval for interior and

## Capital Projects – Long Range

exterior renovations to the Stone Avenue train station. Renovation of the train station was substantially completed in the fall of 2014.

Due to funding restrictions, the original base plans which included a significant redesign of exterior components at the train station were shifted from the base project to alternate bid items. Notably, plans for to fund the identified pedestrian and mobility improvements in the vicinity of the Stone Avenue Train Station were submitted and accepted for funding under the CMAQ program. Construction of these elements of the station renovation project are anticipated in FY 2015-16.

CMAQ also approved a request from the Village for a grant scope and cost increase to fund additional items (engineering, covered bicycle parking magazine racks, etc.) that were not included in the original CMAQ award. The additional funding allocation requires a grant match which may be funded by the WSMTD. Construction elements of the increased project scope are anticipated in FY 2016-17

### Annual Maintenance Programs

Annual maintenance programs are included in the Capital Projects Fund in order to preserve the safety and integrity of residential neighborhoods. As mentioned previously, due to the decreased transfer from the General Fund, several of the annual maintenance programs have been temporarily reduced and/or postponed. It is anticipated that these short-term reductions in funding will not have a material impact on delivery of services to residents.

Annual maintenance programs include the 50/50 sidewalk program which allows residents to equally share in the replacement cost of damaged or hazardous sidewalk squares. The tree planting program maintains the Village's urban forest by replacing trees which must be removed due to disease and/or storm damage. In an effort to improve pedestrian safety, thermoplastic street lining (striping) is replaced at various intersections within the Village. The crack filling program includes the application of hot asphalt to cracks in the pavement, extending the life expectancy of the street surface. Sewer televising includes identification of needed repairs and debris removal to maintain the optimum operational efficiency of the sewer system.

Two new maintenance programs were recently included in the Capital Projects budget. The first program addresses a new threat to the urban forest which has appeared in the Chicago area called the Emerald Ash Borer (EAB.) This beetle attacks all species of ash trees by burrowing into the tree and disrupting the nutrient supply to the tree. EAB infestation is always fatal to the tree. The EAB had been found in surrounding communities and is most likely just a matter of time before the beetle was found in La Grange. After we requested and set several EAB traps from the Illinois Department of Natural Resources, the presence of the beetle was found in a single location; no damage to the host tree was observed. The Village has been monitoring the condition of ash trees and notes the EAB has progressed quickly. We anticipate that all of the ash trees will need to be replaced and therefore have planned in the budget for the replacement of these

trees over a seven year period beginning in FY 2010-11. Estimated cost to replace all of the Village's ash trees is estimated to be approximately \$1.0 million

Currently, there is no known treatment to inhibit the EAB from infesting a tree. There are several treatments that will protect a tree for a 2-3 year period, but they are currently cost prohibitive and unproven for long term prevention. Staff has also developed a pilot program for treating approximately 100 healthy white Ash trees to gauge the effectiveness of the chemical treatments in hopes of saving some of the most desirable ash tree specimens. Additionally, the Village requests that property owners notify the Village if they plan to treat the ash tree located in the parkway adjacent to their property. Staff will continue to monitor the spread of EAB and act as a resource to residents. Finally, the Village continues to seek out grants to offset the costs associated with the EAB. To date the Village has received a total of \$13,000 in grants for EAB tree removal and replacement.

The second is a sewer rehabilitation program to repair, replace and/or rehabilitate existing mains by lining the sewer with a cured-in-place liner that provides a new structurally sufficient pipe within the existing pipe. This process is less disruptive to residents since it does not require traditional open trench methods for installation.

Due to limited funding, this program was put on hold until sufficient reserves were accumulated to sustain the program on an annual basis. As replacing the Village's aging sewer infrastructure remains an important long term goal, this maintenance activity is planned to resume in FY 2016-17 in the amount of \$100,000 annually. The Village will continue to review the information obtained from the sewer televising program in order to determine if any immediate action is necessary to maintain the functionality of the existing system.

Several additional projects have been identified to further improve residential neighborhoods and commercial districts. Projects include sewer improvements on Poplar Place and Mason Drive. Additional information can be found on these individual projects in the Capital Projects Fund Budget.

#### Residential Street Light Replacement Program

Finally, alternate revenue bonds were issued in 1998 to complete the remaining sections of the Residential Street Light Program over a three-year period. The program was originally scheduled to be funded on a pay-as-you-go basis over a twenty-five year period. The Village refunded the 1998 bond issue in December, 2005, due to favorable interest rates. The refunding results in interest savings in excess of \$100,000 over the remaining life of the issue. The final bond payment is due December 1, 2017. The maturity date of the outstanding debt was not extended as a result of the refunding.

The proposed ten-year budget reflects the end of debt service payments for the 2005 Alternate Revenue Refunding Bond in FY 2017-18. These additional funds maybe used for future capital

projects or allow for a reduced transfer from the General Fund to provide additional funding for operations.

### FUTURE OUTLOOK

In addition to the above projects, we have several “previously identified, but not yet budgeted” capital projects which are being considered or developed for future fiscal years. Below we present a description of those projects. They will be scheduled as project scope and cost estimates are refined, and funding becomes available. Finally, we will continue to aggressively seek out and apply for grant funds for these projects as evidenced earlier in this report.

Edgewood Reconstruction From 47<sup>TH</sup> to 51<sup>st</sup> Street - Under the Village’s first residential street resurfacing program, Edgewood Avenue was excluded due to cost considerations and with the thought that La Grange Memorial Hospital would financially participate in the project. At this point, the Village believes it is appropriate to list Edgewood Avenue as a future, stand alone project while potential funding sources are identified. Preliminary cost estimates for engineering and construction are \$1,500,000. In previous budgets funds were designated in the five-year capital improvement program for this project. However due to other Village priorities, this project has been delayed until such time additional revenues can be identified for this project.

Many components of this project would be eligible for the use of MFT funding. Additionally staff is looking into the possibility of requesting designation of Edgewood Avenue as a federal aid eligible route. This would also require the approval and support of Lyons Township in order to have logical termini points for Edgewood Avenue between 47<sup>th</sup> Street and 55<sup>th</sup> Street, which is a requirement for designation to be an FAU route. Lastly, the water main below Edgewood Avenue is also in need of replacement. Should this project move forward estimates for water main replacement will need to be developed and included in future Water Fund budgets.

● La Grange Road Street Light Replacement – We propose to replace the overhead streetlights on La Grange Road between Brewster Avenue and 47<sup>th</sup> Street with ornamental poles consistent with the design of our current streetscape furnishings. The current system was installed over 50 years ago. Although this system is functioning, the poles are showing signs of severe cracking and deterioration. Replacement parts and poles are becoming more difficult to locate. We estimate the current cost of this project to be approximately \$1,000,000.

At this time, we are specifically examining project eligibility to fund this improvement and its companion piece below through energy efficiency grant opportunities.

● Burlington Avenue Streetlights – Ogden to Brainard - We propose to replace the overhead streetlights on Burlington Avenue between Ogden Avenue and Brainard Avenue as a companion piece to the La Grange Road Street Light Replacement project. As these are the same light standards used on La Grange Road, the same issues of deterioration and diminishing replacement inventory apply. We estimate the cost of this work in this project corridor to be \$500,000.

Ogden & East Avenue Intersection Improvements – A significant amount of trucks utilize Ogden Avenue and East Avenue to access the quarry to the south. The current geometry at the southwest corner of Ogden and East Avenues does not facilitate efficient truck movement at the intersection. Specifically, trucks attempting to make a right hand turn from eastbound Ogden Avenue to southbound East Avenue jump the curb, and on many occasions damage traffic signal equipment at this corner. We propose to make improvements to this intersection as either a standalone project or as part of future improvements to the adjacent parcel located at this corner.

CREATE — CREATE (Chicago Region Environmental and Transportation Efficiency) is a major public-private partnership established in 2003 to improve freight rail traffic in the Chicago metropolitan area. Architects of the plan include the six major Class I railroads, the City of Chicago and IDOT. Among the many infrastructure improvements being considered, the plan identifies 25 new grade separations, including the IHB crossing at 47<sup>th</sup> Street and East Avenue.

This is a long term project; anywhere between five to ten years. We should be aware of this regional transportation project, and its potential impacts and benefits to La Grange. As discussed in the Status Report, IDOT is working on a Phase I Engineering report for improvements to the intersection of 47<sup>th</sup> Street and East Avenue which may include signalization of the intersection as part of the project. This improvement is not currently included in IDOT's five year highway program for construction. However, this improvement is on the list of projects to mitigate impacts from the closure of Joliet Road, using settlement funds. Looking ahead, we will need to allocate funds for engineering at some point to provide input on design.

Wayfinding Signage – Phase III — The Village completed Phases I and II of the wayfinding signage project in FY 2007-08. Phases I and II included parking lot directional and identification signs within the Central Business District (CBD). Phase III of the project would involve Village entrance signs, trailblazing signage to the CBD and other destinations, and gateway treatments/monuments for the CBD and potentially other shopping areas. At this time, we are not recommending funding Phase III of this project which has an estimated cost of \$350,000.

La Grange Road Train Station – As time, budgets and other priorities permit, we will continue to look at ways to upgrade the interior of the La Grange Road Train Station. We are also interested in enhancing bicycle parking opportunities at the station. Finally, we are also looking to improve vehicle movement and parking at the La Grange Road train station along Hillgrove Avenue.

Hillgrove Avenue – Utility System Relocation Project — This project involves the burial of aerial utilities to underground locations on Hillgrove Avenue from Brainard to Gilbert. The project will remove the unsightly cables and poles which detract from our beautification efforts in the West End Business District. Secondly, the Village will benefit from approximately 9 additional parking spaces in areas currently obstructed by the poles. Removal of the poles will also facilitate maintenance activities. The project is estimated to cost approximately \$500,000.

Public Works Facility – The existing Public Works facility is a collection of various structures that have been constructed over many years. Several of the structures / buildings are estimated to be a hundred years old. In order to gain a better understanding of the current condition and estimated remaining useful life of the facility staff has proposed completing a facilities analysis. This study is budgeted in the miscellaneous engineering line item. Once this facilities analysis is complete, more detailed recommendations will be provided to the Village Board. Costs for any improvements are unknown at this time.

Police / Fire Parking Lot Repair – The parking lot behind the Police / Fire facility is nearing the end of its useful life. Funds are currently budgeted in the parking fund for resurfacing in FY2020-21. Staff will evaluate the remaining useful life of the lot, estimate the cost and make recommendations for repairs.

### SUMMARY

Historically, the Village utilizes a pay-as-you-go approach to funding capital projects in order to minimize debt and maintain the Village's strong overall financial condition. The information found on the following pages presents a ten-year projection of revenues and expenditures for the Capital Projects and Motor Fuel Tax Funds utilizing available resources to fund capital projects. While these projections represent a realistic plan for providing improvements to the Village's infrastructure, they also provide flexibility to reschedule the specific timing of projects (street resurfacing/reconstruction and relief sewers) should the Village's priorities change over the years or additional funding becomes available.

This ongoing plan for the Capital Projects Fund demonstrates the continued emphasis placed on the maintenance and replacement of Village infrastructure. The Capital Project Fund reflects a surplus fund balance at the end of the ten-year budget period which demonstrates the ability to fund these identified projects over this time period. A deficit fund balance in a given year would represent a short term, interfund loan from the General Fund, which would be repaid at such time funds become available within the Capital Projects Fund.

It is vital that the Village continue with the systematic renovation and reconstruction of its street network and utilities. The Village will continue to aggressively seek alternate revenue sources including grants, intergovernmental cooperation and appropriate third party agreements to leverage these improvements. Future capital projects included in this ten-year analysis have been budgeted using our best estimates of revenues, engineering studies and bonding projections. At this time the Village appears to have unprecedented options and the opportunity to continue to properly upgrade its infrastructure.

**CAPITAL PROJECTS FUND  
10 YEAR ANALYSIS**

ACCT. NO.	ACCOUNT DESCRIPTION	2014-15 BUDGET	2014-15 EST ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
<b>4000 REVENUES</b>		<b>INTERGOVERNMENTAL REVENUES</b>											
5300	GRANTS - OTHER (Kensington)	-	-	48,750	-	-	-	-	-	-	-	-	-
5300	GRANTS - OTHER (Cossitt)	-	21,350	36,050	-	-	-	-	-	-	-	-	-
5300	GRANTS - OTHER (47th & East)	-	50,000	150,000	-	-	-	-	-	-	-	-	-
5300	GRANTS - OTHER (DCEO-LG RD Ped Crs)	120,000	-	120,000	-	-	-	-	-	-	-	-	-
5300	GRANTS - OTHER (/DCEO-47th Ped Crs)	240,000	100,000	140,000	-	-	-	-	-	-	-	-	-
5300	GRANTS - OTHER (DCEO-Ogden)	40,000	-	40,000	-	-	-	-	-	-	-	-	-
5302	GRANTS - FEDERAL (Stone Ave Station)	350,000	700,000	-	-	-	-	-	-	-	-	-	-
5302	GRANTS - OTHER (Stone Ave Station)	200,000	310,906	-	-	-	-	-	-	-	-	-	-
5302	GRANTS - OTHER (WSMTD - Stone/Station)	40,000	40,000	-	-	-	-	-	-	-	-	-	-
5302	GRANTS - OTHER (CMAQ Stone/Station)	-	-	385,100	269,900	-	-	-	-	-	-	-	-
5314	GRANTS - OTHER (Willow Springs Road)	76,500	3,657	67,500	-	-	-	-	-	-	-	-	-
5314	GRANTS - OTHER (Willow Springs Road)	18,200	23,200	22,400	-	-	-	-	-	-	-	-	-
	<b>SUBTOTAL</b>	<b>1,084,700</b>	<b>1,249,113</b>	<b>1,009,800</b>	<b>269,900</b>	<b>-</b>							
<b>INTEREST INCOME</b>													
5500	INVESTMENT INTEREST	500	500	1,000	1,000	1,000	100	100	100	100	100	100	100
	<b>SUBTOTAL</b>	<b>500</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>100</b>						
<b>FINANCING REVENUES</b>													
5700	AREA 5 SIDEWALKS-RESIDENTS	-	-	-	-	-	-	-	-	-	-	-	-
5701	SSA 7 SIDEWALKS-RESIDENTS	10,000	-	-	-	-	-	-	-	-	-	-	-
	<b>SUBTOTAL</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MISCELLANEOUS REVENUES</b>													
5840	50/50 SIDEWALK PROGRAM	5,000	16,946	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
5864	TREE PLANTING PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-
5899	MISCELLANEOUS REVENUE	-	-	360,000	-	675,000	-	-	-	-	-	-	-
5899	BOND PROCEEDS	-	-	11,500,000	-	-	-	-	-	-	-	-	-
	<b>SUBTOTAL</b>	<b>5,000</b>	<b>16,946</b>	<b>11,865,000</b>	<b>5,000</b>	<b>680,000</b>	<b>5,000</b>						
<b>TRANSFERS IN</b>													
5919	FROM CORP FUND	700,000	925,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
5919	FROM CORP FUND	-	-	780,000	790,000	790,000	790,000	790,000	790,000	790,000	790,000	790,000	790,000
5921	FROM MOTOR FUEL TAX FUND	402,451	80,000	1,302,451	30,000	-	-	1,300,000	-	1,100,000	-	600,000	-
	<b>SUBTOTAL</b>	<b>1,102,451</b>	<b>1,005,000</b>	<b>2,782,451</b>	<b>1,520,000</b>	<b>1,490,000</b>	<b>1,490,000</b>	<b>2,790,000</b>	<b>1,490,000</b>	<b>2,590,000</b>	<b>1,490,000</b>	<b>2,090,000</b>	<b>1,490,000</b>
	<b>TOTAL REVENUES</b>	<b>2,202,651</b>	<b>2,271,559</b>	<b>15,658,251</b>	<b>1,795,900</b>	<b>2,171,000</b>	<b>1,495,100</b>	<b>2,795,100</b>	<b>1,495,100</b>	<b>2,595,100</b>	<b>1,495,100</b>	<b>2,095,100</b>	<b>1,495,100</b>

CAPITAL PROJECTS FUND  
10 YEAR ANALYSIS

ACCT. NO.	ACCOUNT DESCRIPTION	2014-15 BUDGET	2014-15 EST ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
4000	EXPENDITURES	CAPITAL OUTLAYS											
6601	WILLOW SPRNGS RD RESRFCNG	-	-	-	-	-	-	-	-	-	-	-	-
6602	WILLOW SPRNGS SAFETY IMPRVMENTS	105,200	10,000	114,700	-	-	-	-	-	-	-	-	-
6604	STONE AVENUE STATION RENOVATION	500,000	974,000	-	-	-	-	-	-	-	-	-	-
6605	STONE AVENUE STN IMPRVMENTS-CMAQ	20,000	50,000	385,100	269,900	-	-	-	-	-	-	-	-
6611	SOUTH 47TH ST SEWER IMPRVNT & HYDROLOGY STUDY	-	44,628	731,850	5,424,075	5,424,075	-	-	-	-	-	-	-
6644	NORTHEAST. PLANNING AREA/ST LIGHT	-	-	360,000	-	-	-	-	-	-	-	-	-
6645	LA GRANGE RD CORRIDOR IMPRV	120,000	-	120,000	-	-	-	-	-	-	-	-	-
6648	COSSITT AVE REHAB PROJECT	-	21,293	206,000	-	-	-	-	-	-	-	-	-
6682	SIDEWALK/CURB/GUTTER	15,000	23,840	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
6683	NEIGHBORHOOD SIDEWALKS - SSA 7	100,000	-	-	-	-	-	-	-	-	-	-	-
6684	TREE PLANTING	32,000	32,000	33,500	36,000	38,000	40,000	42,000	56,000	58,000	60,000	62,000	64,000
6685	EMERALD ASH BORER	380,000	380,000	268,000	13,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
6686	SEWER TELEVISION/CLEANING	11,403	201,384	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
6691	BLUFF/47 TO BURLNGTN / M.A.R.S.	322,451	-	322,451	-	-	-	-	-	-	-	-	-
6692	MAPLE AVE RELIEF SEWER PROJ	-	127,447	-	-	-	150,000	1,600,000	-	-	100,000	1,500,000	-
6694	47TH STREET CORRIDOR IMPRVMENTS	240,000	-	240,000	-	-	-	-	-	-	-	-	-
6695	OGDEN AVE CORRIDOR IMPRV	31,000	-	31,000	-	-	-	-	-	-	-	-	-
6698	NGHBRHD STREET PROJECTS	80,000	80,000	980,000	30,000	-	-	-	110,000	1,600,000	-	-	150,000
6696	47TH/EAST INTERSECTION IMPRV-DCEO GRANT	-	50,000	150,000	-	-	-	-	-	-	-	-	-
6697	KENSINGTON(COSSITT-BURLG)RESURFACE	15,000	15,000	192,500	-	-	-	-	-	-	-	-	-
66XX	FIRE DEPT APPARATUS FLOOR	-	-	-	-	400,000	-	-	-	-	-	-	-
66XX	POLICE/FIRE HVAC	-	-	-	-	275,000	-	-	-	-	-	-	-
66XX	POLICE/FIRE ROOF REPLACEMENT	-	-	-	-	-	375,000	-	-	-	-	-	-
		1,972,054	2,009,592	4,175,101	5,812,975	6,182,075	610,000	1,687,000	211,000	1,703,000	205,000	1,607,000	259,000
		MISCELLANEOUS EXPENDITURES											
6862	MISC. ENGINEERING	40,000	40,000	40,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
6863	CRACKFILL PROGRAM	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
6864	THERMOPLASTIC ST MARKING	15,000	14,970	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
6886	SEWER LINING PROGRAM	-	-	600,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
6990	TRANSFER TO DEBT SERVICE/St Lighting	302,295	302,295	302,545	302,285	306,505	-	-	-	-	-	-	-
6990	TRANSFER TO DEBT SERVICE/Sewer Imprvmt	-	-	100,000	790,000	790,000	790,000	790,000	790,000	790,000	790,000	790,000	790,000
		302,295	302,295	402,545	1,092,285	1,096,505	790,000	790,000	790,000	790,000	790,000	790,000	790,000
	TOTAL EXPENDITURES	2,349,349	2,386,857	5,252,646	7,060,260	7,433,580	1,555,000	2,632,000	1,156,000	2,648,000	1,150,000	2,552,000	1,204,000
	BEGINNING FUND BALANCE		140,218	24,920	10,430,525	5,166,165	(96,415)	(156,315)	6,785	345,885	292,985	638,085	181,185
	REVENUES		2,271,559	15,658,251	1,795,900	2,171,000	1,495,100	2,795,100	1,495,100	2,595,100	1,495,100	2,095,100	1,495,100
	EXPENDITURES		(2,386,857)	(5,252,646)	(7,060,260)	(7,433,580)	(1,555,000)	(2,632,000)	(1,156,000)	(2,648,000)	(1,150,000)	(2,552,000)	(1,204,000)
	ENDING FUND BALANCE		24,920	10,430,525	5,166,165	(96,415)	(156,315)	6,785	345,885	292,985	638,085	181,185	472,285

**MOTOR FUEL TAX FUND  
10 YEAR ANALYSIS**

ACCT. NO.	ACCOUNT DESCRIPTION	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
<b>2100 REVENUES</b>													
<u>INTERGOVERNMENTAL</u>													
5310	MFT ALLOTMENTS	445,000	515,000	370,000	370,000	370,000	370,000	370,000	370,000	370,000	370,000	370,000	370,000
5500	INVESTMENT INTEREST	2,000	1,500	2,500	2,500	10,000	10,000	20,000	15,000	10,000	5,000	5,000	5,000
	<b>TOTAL REVENUES</b>	<b>447,000</b>	<b>516,500</b>	<b>372,500</b>	<b>372,500</b>	<b>380,000</b>	<b>380,000</b>	<b>390,000</b>	<b>385,000</b>	<b>380,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>

**EXPENDITURES**

ACCT. NO.	ACCOUNT DESCRIPTION	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
<u>CAPITAL OUTLAY</u>													
6940	STREET RESURFACING / CONSTRUCTION	402,451	80,000	1,302,451	30,000	-	-	1,300,000		1,100,000		600,000	-
	<b>TOTAL EXPENDITURES</b>	<b>402,451</b>	<b>80,000</b>	<b>1,302,451</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>1,300,000</b>	<b>-</b>	<b>1,100,000</b>	<b>-</b>	<b>600,000</b>	<b>-</b>

BEGINNING FUND BALANCE		599,066	1,035,566	105,615	448,115	828,115	828,115	1,208,115	298,115	683,115	(36,885)	338,115	113,115
REVENUES		516,500	372,500	372,500	380,000	380,000	380,000	390,000	385,000	380,000	375,000	375,000	375,000
EXPENDITURES		(80,000)	(1,302,451)	(30,000)	-	-	-	(1,300,000)	-	(1,100,000)	-	(600,000)	-
ENDING FUND BALANCE		1,035,566	105,615	448,115	828,115	828,115	1,208,115	298,115	683,115	(36,885)	338,115	113,115	488,115

BUD16\16MFTBUD\10YEAR

**Village of La Grange - Grant Allocations Received  
FY 2010-11 to FY 2014-15 ( 5 Year)**

<u>Source</u>	<u>Project</u>	<u>Grant Amount</u>	<u>Project Cost</u>	<u>Fiscal Year</u>
Federal Surface Transportation Funds (ISTEA)	Bluff Avenue / MARS	4,100,000	6,700,000	FY 2009-10- FY 2012-13
American Recovery & Reinvestment Act	Burlington Ave Resurfacing	167,000	355,000	FY 2010-11
State Emergency Repair Program	Neighborhood "H" Resurfacing	837,500	850,000	FY 2011-12
Cook Count Energy Efficiency Grants	Village Hall HVAC Improvements	450,000	743,000	FY 2011-12
Cook County-BADGE / Judicial Assistance Grants	Drug / Gang Reduction	192,000	200,000	Various
IDOT - Div of Traffic Safety	DUI / Traffic Enforcement	60,000	60,000	Various
Assistance for Firefighter Grant	Fire Depr Safety & Operations	57,000	62,000	FY 2011-12
Illinois Commerce Commission	Railroad Crossing Safety	50,000	50,000	Various
Metropolitan Mayors Caucus	Emerald Ash Borer Prevention	13,000	13,000	FY 2011-12
State of Illinois	Tobacco Enforcement	5,500	5,500	Annual
Natl Assc of County/City Health Officials (NAACHO)	Medical Reserve Corps (MRC)	5,000 4,000	5,000 4,000	FY 2010-11 FY 2011-12
Bureau of Justice Assitance	Bullet Proof Vests - Police	8,500	22,000	FY 2012-13
IEPA Grant	Parking Lot 13	368,000	635,000	FY 2013-14
SAFER / FEMA	FF/Pareamedic (2 Years)	162,500	166,500	FY 2013-14
Federal funding	Stone Avenue Station	700,000	700,000	FY 2014-15
West Sub Mass Transit District	Stone Avenue Station	385,000	385,000	FY 2014-15
West Sub Mass Transit District	Stone Ave - Security Camera	40,000	40,000	FY 2014-15
Department of Commerce and Economic Opportunity	47th & East/IHB RR Crossings	200,000	200,000	FY 2014-15
Illinois Energy Now Program (DCEO)	Police/Fire Boiler Replacement	30,000	165,000	FY 2014-15
Federal funding	911 Systems	84,000	254,000	FY 2014-15
Five Year Total (FY 2010-11 - FY 2014-15)		<u>7,919,000</u>	<u>11,615,000</u>	

## VILLAGE OF LA GRANGE

### FINANCIAL POLICIES

The Village of La Grange annually adopts an Operating and Capital Improvements Budget. This financial plan details revenues, expenditures and Fund Balance for a five-year period. Financial policies, as described below, are followed in preparing the annual budget document to ensure the Village maintains a strong financial position and continues to provide quality services to Village residents.

#### Revenue Policies

1. The Village will maintain a diversified and stable revenue base to minimize fluctuation in any one revenue source.
2. The Village will annually review general user fees and charges and maintain these fees and charges at a level related to the cost of providing the service.
3. The Village will actively seek State and Federal grants when available.
4. The Village will update revenue projections annually based upon current economic conditions and trends.
5. The Village will establish Enterprise Fund user charges and fees at a level that fully supports the total direct and indirect cost of the activity.
6. The Village will not budget one-time revenue sources to fund annual operating expenditures.

#### Expenditure Policies

1. The Village will maintain a level of expenditures which provides for the public well being and safety of the residents of the community.
2. The Village will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual figures to budgeted amounts.
3. The Water, Sewer and Parking Funds are self-supporting Enterprise Funds.
4. The Village will pay for current expenditures with current revenues.
5. The Village will budget to provide for adequate maintenance and replacement of capital, buildings and equipment.

6. The Village will provide a competitive, performance-based compensation package based upon an on-going review of the municipal market in order to recruit and retain qualified employees.
7. The Village will provide for adequate funding of all retirement systems.

Debt Administration (See also Debt Summary)

1. The Village will confine long-term borrowing to fund capital improvements or projects that cannot be financed using current revenues.
2. Total general obligation debt may not exceed 8.625 percent of total assessed valuation of taxable property.
3. The Village will maintain communications with bond rating agencies and financial consultants regarding its financial condition.
4. The Village will follow a policy of full disclosure on every financial report and bond prospectus.
5. When possible, debt will be retired early.

Reserve Policy (See also Fund Balance Summary)

1. The Village will attempt to maintain General Fund reserves (fund balance) between fifty and seventy-five percent of annual operating expenditures in order to meet cash flow requirements and provide for unanticipated expenditures of a non-reoccurring nature. If reserves are accumulated in excess of this amount, the Village may consider the additional transfer of funds to finance capital and infrastructure projects.
2. Fund Balance Definitions

Fund Balance – the difference between assets and liabilities in the General Fund

Nonspendable Fund Balance – the portion of the General Fund’s net assets that are not available to be spent, either short-term or long-term in either form or through legal restrictions (ie. prepaid items, land held for resale).

Restricted Fund Balance – the portion of the General Fund’s net assets that are subject to external enforceable legal restrictions (ie. Motor Fuel Tax).

2. Fund Balance Definitions (cont.)

Unrestricted Fund Balance is made up of three components:

- Committed Fund Balance – the portion of the General Fund’s net assets with self-imposed constraints or limitation that have been placed at the highest level of decision making.
- Assigned Fund Balance – the portion of the General Fund’s net assets to denote an intended use of resources.
- Unassigned Fund Balance – available expendable financial resources in the General Fund that are not the object of tentative management plans (ie. assignments).

3. Fund Balance Authority

- A. Committed Fund Balance – A self imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board of Trustees. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance.
- B. Assigned Fund Balance – A self imposed constraint on spending the fund balance based on the Village’s intent to use fund balance for a specific purpose. The authority to assign funds is delegated to the Village Manager.

4. Water, Sewer and Parking Funds will also attempt to maintain unrestricted net assets (reserves funds) between fifty and seventy-five percent of annual operating expenditures in order to meet cash flow requirements, fund long-range projects and provide for unanticipated expenditures of a non-reoccurring nature.

5. Other Village Funds do not have established reserve balance limits due to the nature of the transactions accounted for in these funds.

Cash Management

- 1. The Village has adopted an investment policy which provides guidelines for the investment of cash reserves. The main objective of the investment policy is the safety of principal.
- 2. The Village will deposit all monies collected into an authorized Village account no later than the next business day after receipt.

## Financial Policies

3. The Village will make disbursements to vendors for goods and services contingent upon budget appropriation and only as authorized in the Village Purchasing Manual.
4. The Village will prepare a quarterly cash forecast using expected revenues and expenditures to project available funds for investing.
5. The Village will pool the cash of various funds, except for cash in restricted funds, in order to maximize interest. Investment interest income will be allocated to the various funds based upon their relative cash balance in the pooled investment.

### Accounting, Auditing and Financial Reporting Policies

1. The Village will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) on a basis consistent with accepted standards for local governments by the Governmental Accounting Standards Board (GASB).
2. The Village will produce monthly financial reports by major fund.
3. The Village will engage an independent firm of certified public accountants to perform an annual financial and compliance audit in accordance with State law.
4. The Village will annually seek the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting and the Distinguished Budget Award.
5. The Village will periodically review its operations plan.

# VILLAGE OF LA GRANGE

## DEBT SUMMARY

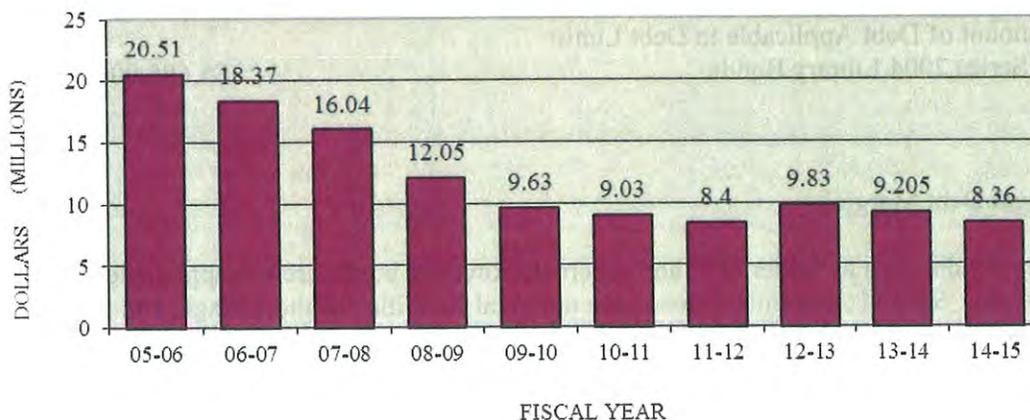
### OVERVIEW AND DEBT FINANCING PRINCIPLES

The Village of La Grange has historically taken a conservative approach to debt financing. The goal of the Village's debt policy is to maintain the ability to provide high quality essential village services in a cost-effective manner. Policy makers weigh this goal against maintaining the ability to borrow at the lowest possible rates. The Village has used the following guidelines before financing projects with long-term debt:

- Staff conservatively projects the revenue sources to pay off the debt.
- The financing of the improvement will not exceed its useful life.
- The benefits of the improvement must outweigh its costs, including the interest costs of financing.

Through the application of these guidelines, the Village Board tests any demand for debt financing. Furthermore, the Village uses debt only to provide financing for essential and necessary capital projects. The chart below shows a brief history of the Village's outstanding bond debt.

VILLAGE OF LA GRANGE  
Outstanding Debt  
FY 2005-06 through FY 2015-16



Note: The increase in outstanding debt in FY 2012-13 reflects the issuance of \$2.1 million Alternate Revenue Water bonds to fund the Water Meter Replacement Project.

The 2004 Library Bonds were refunded in September in 2012 resulting in interest savings in excess of \$750,000 over the remaining life of the issue. The final maturity date of the outstanding debt was not extended as a result of the refunding.

The decrease in outstanding debt in FY 2009-10 reflects the early retirement of the 2003 TIF Refunding Note due to the early end of the TIF District. The refunding note retired the 2000 TIF credit agreement issued for the purpose of property acquisition relating to the Triangle Project.

The decrease in outstanding debt in FY 2008-09 reflects the early retirement of the TIF Parking Structure Note due to the receipt of \$.3.2 million of federal funds.

The increased debt in FY 2005-06 reflects the issuance of the \$4.5 million TIF Parking Structure Note. Outstanding debt increases in FY 2004-05 due to the \$9,320,000 library bond issue, to fund construction of the new library building.

The 1998 Street Light Bonds were refunded in December 2005 resulting in interest savings in excess of \$100,000 over the remaining life of the issue. The final maturity date of the outstanding debt was not extended as a result of the refunding.

**LEGAL DEBT MARGIN**

By referendum, the Village can issue debt up to 8.625% of equalized assessed valuation (EAV). The Village is well below this limit as is shown below:

Village of La Grange Legal Debt Margin as of April 30, 2015	
Equalized Assessed Valuation - 2014 (estimated)	\$75,297,090
Legal Debt Limit - 8.625% of EAV	49,619,374
Amount of Debt Applicable to Debt Limit: Series 2004 Library Bonds	\$5,605,000
	<u>(5,605,000)</u>
Legal Debt Margin	<u>\$44,014,374</u>

Revenue bonds, such as Water, TIF and Alternate Revenue bonds are not applicable against the legal debt margin. Special Assessment bonds are not legal liabilities of the Village, and therefore are also not applicable against the legal debt margin.

**BOND RATING/TYPES OF VILLAGE DEBT**

In preparation for the issuance of the Library Refunding Bonds, Series 2012A and the sale of \$2.1 million Alternate Revenue Water Bonds, Series 2012B, the Village requested a meeting with Moody's Investors Services in order to obtain a current bond rating. The Village

President, staff and the Village's financial consultants met with Moody's to discuss financial operations, economic development initiatives, management and current/future debt.

As a result of this meeting and further analysis by Moody's, we are pleased to report that Moody's assigned a Aa2 rating to the Village of La Grange and a stable credit outlook was issued for Village finances. The Aa2 rating is a relatively high bond rating for a non-home rule community. This bond rating recognizes strong financial conditions despite modest operating deficits in recent years characterized by healthy reserve levels, manageable debt burden with limited future borrowing plans. Moody's also notes that despite a substantial decline in assessed valuation in 2012, reflected by the triennial reassessment, the Village's tax base is expected to remain stable over the long-term due to its affluent tax base and proximately to Chicago.

A general obligation bond has the full faith and credit of the Village pledged. The general obligation alternate revenue bonds, which are a pledge of a specific revenue source (i.e. utility taxes, sales taxes, water revenues) and a tax levy, carry the same rating. However, all other types of debt instruments are of a lesser credit quality and therefore will have higher relative interest rates. An approximate ranking is as follows:

- General Obligation/General Obligation Alternate Revenue
- Water and Sewer Revenue
- Installment Contract
- Special Service Area
- Special Assessment

## **CONCLUSION**

The Village issues new debt only after careful consideration of the benefits of the capital project being financed and a conservative analysis of the revenue sources required to pay off the debt. By following these practices and by monitoring the total debt burden, the Village has been able to maintain a high bond rating, which equates to lower interest costs. The Village's overall financial health is good, and by following sound financial and management policies, the Village Board and staff will emphasize continued efforts toward maintaining and improving the Village's financial performance in the coming years.

The charts on the following page provide summaries of outstanding bond issues and future debt service requirements.

**SUMMARY OF OUTSTANDING BOND ISSUES  
AS OF APRIL 30, 2015**

<u>ISSUE</u>	<u>PURPOSE</u>	<u>AMOUNT ISSUED</u>	<u>MATURITY DATE</u>	<u>AMOUNT OUTSTANDING</u>
<b>GENERAL OBLIGATION DEBT</b>				
2005 ALTERNATE REVENUE REFUNDING BONDS	STREET LIGHT INSTALLATION (1998-\$3.9 million Streetlight Program)	2,785,000	12/1/2017	845,000
2012B GENERAL OBLIGATION REFUNDING BONDS	CONSTRUCTION OF LIBRARY BUILDING	6,205,000	12/1/2024	5,605,000
2012 ALTERNATE REVENUE WATER BONDS	WATER METER REPLACEMENT/ EAST AVE PUMPING STATION	2,080,000	12/1/2032	<u>1,910,000</u>
TOTAL ALL DEBT				<u><u>8,360,000</u></u>

**ANNUAL DEBT SERVICE REQUIREMENTS  
(PRINCIPAL AND INTEREST)**

<u>FUND</u>	<u>FUNDING SOURCE</u>	<u>2014-15 BUDGET</u>	<u>2015-16 BUDGET</u>	<u>2016-17 BUDGET</u>	<u>2017-18 BUDGET</u>	<u>2018-19 BUDGET</u>
GENERAL FUND	UTILITY TAX	302,295	302,545	302,285	306,505	-
LIBRARY FUND	PROPERTY TAXES	622,850	627,850	627,550	622,050	626,450
WATER FUND	WATER SALES	129,230	132,530	130,730	128,930	127,130
TOTAL PRINCIPAL AND INTEREST PAYMENTS		<u>1,054,375</u>	<u>1,062,925</u>	<u>1,060,565</u>	<u>1,057,485</u>	<u>753,580</u>

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## VILLAGE OF LA GRANGE

### FUND BALANCE SUMMARY

The Village of La Grange attempts to maintain a General Fund Balance of approximately 50-75 percent of annual operating expenditures. If reserves are accumulated in excess of this amount, the Village Board has committed to transfer funds to the Capital Projects Fund to finance infrastructure and other capital improvements and projects. By maintaining a strong General Fund Balance, the Village has the resources necessary to budget more flexibly in the short term, maintain liquidity for cash flow requirements, reduce reliance on short-term financing, maintain a strong credit rating, and be able to provide for unanticipated expenditures of a nonrecurring nature.

Other Village funds also attempt to maintain reserves of approximately 50 percent of annual operating expenditures. However, several funds are accumulating reserves in excess of this amount in order to finance long-range projects. A summary of Village estimated fund balances for FY 2015-16 are presented below:

#### VILLAGE OF LA GRANGE FUND BALANCE SUMMARY FY 2015-16

FUND	BEGINNING FUND BALANCE 5/1/2015	2015-16 REVENUES	2015-16 EXPENDITURES	2015-16 SURPLUS/ (DEFICIT)	ENDING FUND BALANCE 4/30/2016
GENERAL FUND	7,215,759	14,770,362	(14,426,383)	343,979	7,559,738
MOTOR FUEL TAX	1,035,566	372,500	(1,302,451)	(929,951)	105,615
FOREIGN FIRE INSURANCE	44,470	19,050	(31,800)	(12,750)	31,720
EMER TEL. SYS. BRD	81,037	145,100	(168,950)	(23,850)	57,187
ASSET FORFEITURE	171,739	100	(24,300)	(24,200)	147,539
CAPITAL PROJECTS	24,920	15,658,251	(5,252,646)	14,405,605	10,430,525
WATER	2,227,168	5,149,600	(6,344,641)	(1,195,041)	1,032,128
PARKING	606,446	907,500	(1,153,698)	(246,198)	360,248
EQUIPMENT REPLACEMENT	3,330,562	487,549	(654,000)	(166,451)	3,164,111
POLICE PENSION	17,109,853	2,570,891	(2,008,388)	562,503	17,672,356
FIRE PENSION	10,263,285	1,974,596	(1,505,164)	469,432	10,732,717
SEWER	73,225	3,806,025	(3,651,841)	154,184	227,409
DEBT SERVICE	10,515	402,550	(402,545)	5	10,522
	42,194,548	46,264,074	(36,926,807)	9,347,267	51,531,815
LIBRARY FUND	2,390,943	2,903,995	(2,903,995)	-	2,390,943
	44,585,491	49,168,069	(39,830,801)	9,347,267	53,922,758

Although the Village has identified new revenue enhancements, the five-year budget projects decreasing reserve balances as a percentage of annual expenditures. The decreasing reserve percentage is the result of decreased revenues related to the recessionary economy and operating expenditures increasing at a rate in excess of property tax cap limitations. At the end of this five-year budget period, the fund balance reserve is projected to be approximately 51.04 percent which is slightly below the intended target level of 50 to 75 percent. As the economy begins to

recover and return to previous levels, it is our intention to remain fiscally conservative with general operating expenditures in order to return well within the targeted fund balance range.

The Motor Fuel Tax Fund reserve includes funds being accumulated to finance the Village's 30 percent share of the reconstruction of "feeder" streets in conjunction with the State's 70 percent funding from Surface Transportation Project grants. Future years' accumulated funds will be used to fund additional capital projects.

The Capital Projects Fund includes reserve funds due to the aging infrastructure throughout the Village and the unforeseen contingency costs associated with the aggressive neighborhood street renovations projects and complex street reconstruction projects to be undertaken in the near future.

Water and Sewer Funds maintain reserves due to the extremely high cost of water and sewer main replacement.

The Parking Fund maintains a large fund balance to fund future expenditures including reconstruction of Village owned parking lots and possible lease, purchase or construction of new parking areas in the Village.

The Equipment Replacement Fund shows a large ending fund balance at April 30, 2015. This is due to the nature of the fund which builds reserves to replace Village vehicles and equipment in excess of \$10,000 and/or long useful lives. In years of purchase, this fund may incur large deficits.

The Police and Fire Pension Funds are expected to have sizeable surplus balances each year. This is to provide sound fund balance amounts in these funds which provide retirement benefits as well as death and disability benefits. The surplus amounts are due primarily to interest earnings on the pension funds' investment portfolios. The current funding status of the Police and Fire Pension Funds are 53.3 percent and 40.8 percent respectively. The funding status represents accumulated assets which are available to pay benefits when due.

VILLAGE OF LA GRANGE  
GENERAL FUND  
FUND BALANCE SUMMARY THROUGH APRIL 30, 2020

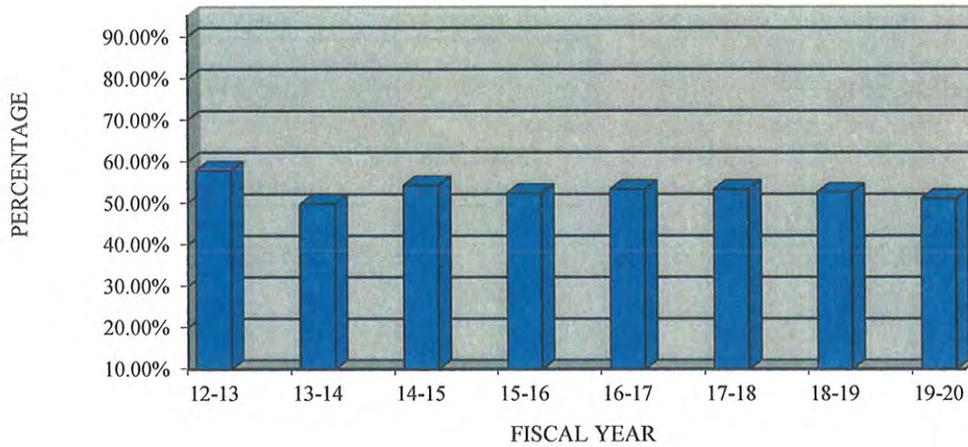
					Fund Balance as % of Annual <u>Expenditures</u>
Fund Balance, April 30, 2012			6,649,694		
Revenues	2012-13	12,848,748			
Expenses	2012-13	<u>(12,353,225)</u>	<u>495,523</u>		
Fund Balance, April 30, 2013			7,145,217		57.84%
Revenues	2013-14	13,052,686			
Expenses	2013-14	<u>(13,481,678)</u>	<u>(428,992)</u>		
Fund Balance, April 30, 2014			6,716,224		49.82%
Revenues	2014-15	13,801,826			
Expenses	2014-15	<u>(13,302,291)</u>	<u>499,535</u>		
<b>Fund Balance, April 30, 2015</b>			7,215,759		54.24%
<b>Revenues</b>	<b>2015-16</b>	<b>14,770,362</b>			
<b>Expenses</b>	<b>2015-16</b>	<b>(14,426,383)</b>	<b>343,979</b>		
<b>Fund Balance, April 30, 2016*</b>			7,559,738		52.40%
Revenues	2016-17	15,077,975			
Expenses	2016-17	<u>(14,768,572)</u>	<u>309,403</u>		
Fund Balance, April 30, 2017*			7,869,141		53.28%
Revenues	2017-18	15,479,518			
Expenses	2017-18	<u>(15,232,538)</u>	<u>246,980</u>		
Fund Balance, April 30, 2018*			8,116,121		53.28%
Revenues	2018-19	15,922,423			
Expenses	2018-19	<u>(15,753,404)</u>	<u>169,018</u>		
Fund Balance, April 30, 2019*			8,285,140		52.59%
Revenues	2019-20	16,357,293			
Expenses	2019-20	<u>(16,314,656)</u>	<u>42,637</u>		
Fund Balance, April 30, 2020*			<u>8,327,777</u>		51.04%

BUD15/16GENBUD

\* Includes \$750,000 Assigned Fund Balance for Economic Development.

2/24/2015

**VILLAGE OF LA GRANGE**  
**FUND BALANCE CHART**  
**FY 2012-13 to FY 2019-20**



<u>Fiscal Year End</u>	<u>Fund Balance</u>	<u>Percentage of Annual Expenditures</u>
April 30, 2013	7,145,217	57.84%
April 30, 2014	6,716,224	49.82%
* April 30, 2015	7,215,759	54.24%
* April 30, 2016	7,559,738	52.40%
* April 30, 2017	7,869,141	53.28%
* April 30, 2018	8,116,121	53.28%
* April 30, 2019	8,285,140	52.59%
* April 30, 2020	8,327,777	51.04%

\*Projected

GENERAL CORPORATE FUND  
REVENUES  
THROUGH APRIL 30, 2020

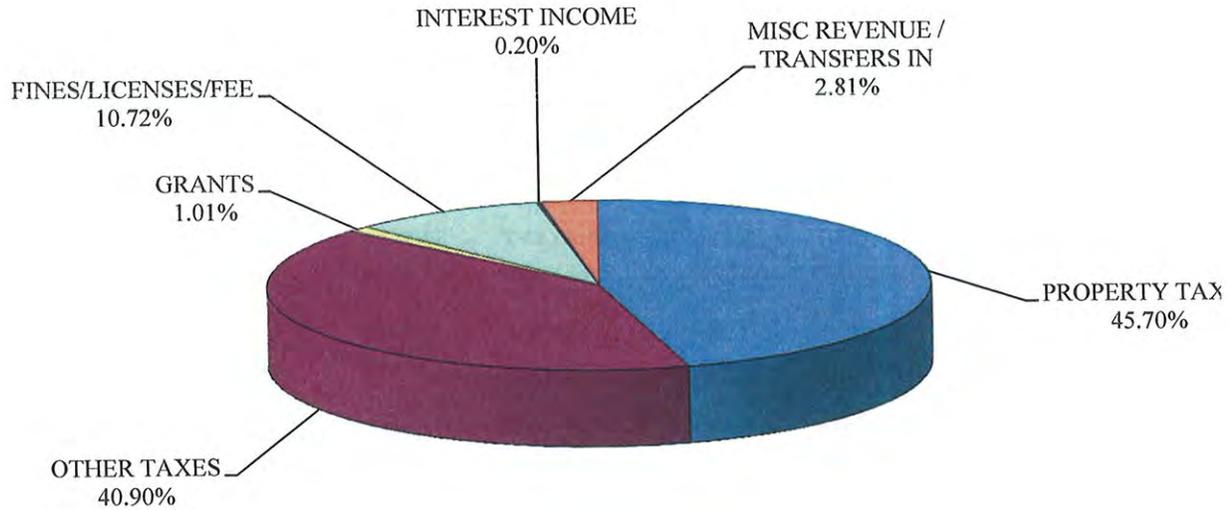
ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
5000	PROPERTY TAXES	4,381,285	4,519,660	4,336,971	4,236,971	4,293,266	4,312,054	4,440,706	4,572,626	4,708,056
5002	ROAD & BRIDGE TAXES	126,761	129,970	133,900	134,000	138,715	142,876	147,163	151,578	156,125
5004	REPLACEMENT TAXES	238,860	273,355	265,000	265,000	265,000	272,950	281,139	289,573	298,260
5009	SSA - CBD MAINTENANCE	64,295	65,147	68,453	70,000	71,565	73,354	75,188	77,068	78,994
5030	INCOME TAX	1,401,374	1,515,288	1,472,585	1,508,350	1,539,450	1,585,634	1,633,203	1,682,199	1,732,665
5040	SALES TAX	1,403,511	1,460,123	1,488,500	1,490,000	1,520,000	1,550,000	1,580,000	1,610,000	1,640,000
5041	LOCAL USE TAX	247,046	267,959	272,903	287,675	301,670	310,720	320,042	329,643	339,532
5042	NON-HOME RULE SALES TAX	277,285	289,544	294,000	295,000	1,050,000	1,210,000	1,230,000	1,250,000	1,270,000
5043	FOOD & BEVERAGE TAX	-	-	350,000	410,000	-	-	-	-	-
5050	UTILITY TAX COMED/NICOR (3%)	492,357	535,889	525,000	520,000	825,000	865,000	865,000	865,000	865,000
5055	SIMPLIFIED TELECOM TAX (4%)	590,311	573,794	625,000	505,000	540,000	620,000	620,000	620,000	620,000
5070	PROPERTY TAX-POLICE PENSION	780,213	813,703	1,040,099	1,014,097	1,149,050	1,206,503	1,266,828	1,330,169	1,396,677
5075	PROPERTY TAX-FIRE PENSION	761,155	792,782	1,030,404	1,004,644	1,097,454	1,152,327	1,209,943	1,270,440	1,333,962
TOTAL TAXES		10,764,453	11,237,214	11,902,815	11,740,736	12,791,170	13,301,417	13,669,210	14,048,295	14,439,272
FINES, LICENSES, AND PERMITS						51,600				
5101	VEHICLES LICENSES	231,461	225,620	230,000	230,000	230,000	230,000	230,000	230,000	230,000
5102	ANIMAL LICENSES	10,835	10,120	10,000	10,000	10,000	10,000	10,000	10,000	10,000
5103	BUSINESS LICENSES	30,544	34,169	30,000	30,000	30,000	30,000	30,000	30,000	30,000
5104	LIQUOR LICENSES	57,250	42,600	50,000	50,000	50,000	50,000	50,000	50,000	50,000
5105	ELEVATOR INSPECTION FEES	3,400	14,450	6,000	8,000	10,000	10,000	10,000	10,000	10,000
5110	BUILDING PERMITS	425,062	343,700	360,000	525,000	525,000	375,000	375,000	375,000	375,000
5111	FILING/ZONING FEES	10,950	3,250	7,500	7,500	7,500	7,500	7,500	7,500	7,500
5112	CONTRACTOR LICENSE FEE	58,145	58,775	55,000	60,000	55,000	55,000	55,000	55,000	55,000
5113	FIRE-PLAN REVIEW FEES	2,175	1,950	1,000	1,000	1,000	1,000	1,000	1,000	1,000
5116	FRANCHISE FEE - CABLE	226,250	232,374	230,000	245,000	245,000	245,000	245,000	245,000	245,000
5118	SPRINT ANTENNA LEASE	37,405	38,901	40,457	42,456	46,075	47,758	49,508	51,328	53,221
5120	FINES-VILLAGE VIOLATIONS	64,781	51,754	75,000	85,000	75,000	75,000	75,000	85,000	85,000
5121	FINES - COMPLIANCE VIOLATNS	25,710	40,392	45,000	30,000	40,000	40,000	40,000	45,000	45,000
5122	FINES - CIRCUIT COURT FINES	27,511	32,225	50,000	30,000	35,000	35,000	35,000	35,000	35,000
5123	FINES - POUND FEES	400	350	500	400	500	500	500	500	500
5124	FINES - FALSE ALARMS	4,675	3,750	5,000	5,000	5,000	5,000	5,000	5,000	5,000
5125	DUI FINES	3,118	5,289	5,000	5,000	5,000	5,000	5,000	5,000	5,000
5190	ALARM USER FEE	19,757	18,509	20,000	20,000	20,000	20,000	20,000	20,000	20,000
5191	ACCIDENT REPORTS	2,084	2,490	2,000	2,000	2,000	2,000	2,000	2,000	2,000
TOTAL FINES, LICENSES, AND PERMITS		1,241,513	1,160,668	1,222,457	1,386,356	1,392,075	1,243,758	1,245,508	1,262,328	1,264,221
INTERGOVERNMENTAL REVENUES										
5310	GRANTS - ST. OF IL	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
5312	GRANTS - IDOT HWY MNT	65,828	67,660	69,500	68,516	71,500	73,500	75,500	77,500	79,500
5315	GRANTS - OTHER/SAFER	16,788	26,842	91,095	62,750	76,317	-	-	-	-
TOTAL INTERGOVERNMENTAL		83,716	95,602	161,695	132,366	148,917	74,600	76,600	78,600	80,600

GENERAL CORPORATE FUND  
REVENUES  
THROUGH APRIL 30, 2020

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
INTEREST INCOME										
5500	INVESTMENT INTEREST	26,443	27,465	40,000	30,000	30,000	50,000	80,000	125,000	165,000
5502	INTEREST-PROPERTY TAX	144	115	500	100	100	100	100	100	100
	TOTAL INTEREST INCOME	26,587	27,580	40,500	30,100	30,100	50,100	80,100	125,100	165,100
MISCELLANEOUS REVENUE										
5820	REIMB-DAMAGED PROPERTY	40,920	47,663	12,500	5,979	12,500	12,500	12,500	12,500	12,500
5822	REIMB-COURT/JURY DUTY	220	86	-	106	-	-	-	-	-
5823	REIMB-WORKERS COMP	19,535	17,248	-	9,175	-	-	-	-	-
5827	REIMB-TRAINING COSTS	6,899	6,720	5,000	8,473	5,000	5,000	5,000	5,000	5,000
5832	REIMB-PROSECUTOR	139,014	49,388	5,000	36,760	5,000	5,000	5,000	5,000	5,000
5860	AUCTION PROCEEDS	999	734	1,000	652	1,000	1,000	1,000	1,000	1,000
5861	PISTOL RANGE FEES	4,800	1,725	2,000	1,650	2,000	2,000	2,000	2,000	2,000
5862	ADMIN. REFUSE CREDIT	19,290	18,006	25,000	25,000	25,000	25,000	25,000	25,000	25,000
5863	COMMERCIAL REFUSE LCNS	30,000	30,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
5866	AMBULANCE TRANSPORT FEE	235,427	244,745	235,000	260,000	250,000	250,000	250,000	250,000	250,000
5867	WEED CUTTING	5,923	445	-	873	-	-	-	-	-
5868	LA GRANGE RD DEPOT - SUBLET	3,900	3,900	3,600	3,600	3,600	3,600	3,600	3,600	3,600
5870	REIMB - POLICE PENSION	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
5875	REIMB - FIRE PENSION	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
5876	DONATIONS-COMM. POLICING	-	-	-	-	-	-	-	-	-
5899	MISCELLANEOUS REVENUES	121,552	56,962	25,000	81,000	25,000	25,000	25,000	25,000	25,000
	TOTAL MISC. REVENUES	632,479	481,622	343,100	462,268	358,100	358,100	358,100	358,100	358,100
TRANSFERS IN										
5924	FROM ETSB FUND	75,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
5960	FROM ERF FUND	25,000	-	-	-	-	-	-	-	-
		100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	TOTAL REVENUES	12,848,748	13,052,686	13,720,567	13,801,826	14,770,362	15,077,975	15,479,518	15,922,423	16,357,293
5999	RESERVED FUND BALANCE	-	-	-	-	-	-	-	-	-
	TOTAL REVENUES AND APPROPRIATION OF FUND BAL	12,848,748	13,052,686	13,720,567	13,801,826	14,770,362	15,077,975	15,479,518	15,922,423	16,357,293

BUD15/16GENBUD

**VILLAGE OF LA GRANGE**  
**WHERE THE MONEY COMES FROM**  
**FY 2015-16 GENERAL FUND**



	FY 2013-14 <u>ACTUAL</u>	FY 2014-15 <u>EST. ACT</u>	FY 2015-16 <u>BUDGET</u>	PERCENT CHANGE <u>FY 15 TO FY 16</u>
PROPERTY TAXES	6,321,262	6,459,711	<b>6,750,050</b>	4.49%
OTHER TAXES	4,915,952	5,281,025	<b>6,041,120</b>	14.39%
GRANTS	95,602	132,366	<b>148,917</b>	12.50%
FINES/LICENSES/FEES	1,160,668	1,386,356	<b>1,392,075</b>	0.41%
INTEREST INCOME	27,580	30,100	<b>30,100</b>	0.00%
MISC REVENUE/T.I.	531,622	512,268	<b>408,100</b>	-20.33%
<b>TOTAL</b>	<b>13,052,686</b>	<b>13,801,826</b>	<b>14,770,362</b>	<b>7.02%</b>

## GENERAL FUND REVENUE NOTES

### 5000 Property Taxes

#### VILLAGE OF LA GRANGE SCHEDULE OF ESTIMATED FUTURE TAX LEVY REQUESTS THROUGH FISCAL YEAR 2019-20

		<u>EAV</u>	<u>EAV</u>	<u>EAV</u>	<u>ESTIMATED</u> <u>EAV</u>	<u>ESTIMATED</u> <u>EAV</u>	<u>ESTIMATED</u> <u>EAV</u>	<u>ESTIMATED</u> <u>EAV</u>	<u>ESTIMATED</u> <u>EAV</u>
		642,803,563	600,643,631	567,779,090	<b>575,297,090</b>	575,297,090	575,297,090	632,826,799	632,826,799
		Triennial			+10%Triennial			+10%Triennial	
		Reassessment			Reassessment			Reassessment	
	MAX								
	LEGAL								
	RATES								
		<u>2011 LEVY</u>	<u>2012 LEVY</u>	<u>2013 LEVY</u>	<u>2014 LEVY</u>	<u>2015 LEVY</u>	<u>2016 LEVY</u>	<u>2017 LEVY</u>	<u>2018 LEVY</u>
		<u>For FY 12-13</u>	<u>For FY 13-14</u>	<u>For FY 14-15</u>	<u>For FY 15-16</u>	<u>For FY 16-17</u>	<u>For FY 17-18</u>	<u>For FY 18-19</u>	<u>For FY 19-20</u>
<b>VILLAGE TAX LEVY</b>									
CORPORATE FUND	0.4375	617,738	663,115	323,070	<b>304,587</b>	289,980	342,623	304,791	426,791
FORESTRY TAX	0.0500	163,272	165,777	170,333	<b>170,334</b>	149,577	158,207	164,535	164,535
CROSSING GUARDS	0.0200	0	0	0	<b>0</b>	0	0	0	0
POLICE PROTECTION	0.4000	1,305,031	1,326,221	1,358,127	<b>1,362,670</b>	1,380,713	1,403,725	1,468,158	1,468,158
FIRE PROTECTION	0.4000	1,305,031	1,326,221	1,358,127	<b>1,362,670</b>	1,380,713	1,403,725	1,468,158	1,468,158
AUDITING	N/A	0	0	0	<b>0</b>	0	0	0	0
STREET & BRIDGE	0.0600	280,262	287,107	292,974	<b>296,381</b>	302,031	310,660	301,031	332,234
AMBULANCE SERVICE	0.2500	298,903	297,318	297,516	<b>300,000</b>	300,000	300,000	300,000	300,000
IMRF	N/A	269,977	302,123	278,779	<b>267,848</b>	274,544	281,408	288,443	295,654
SOCIAL SECURITY	N/A	218,814	226,442	226,543	<b>228,776</b>	234,495	240,358	246,367	252,526
TOTAL GENERAL FUND		4,459,773	4,594,324	4,305,469	<b>4,293,266</b>	4,312,054	4,440,706	4,572,686	4,708,056
ANNUAL % CHANGE		3.03%	3.02%	-6.29%	<b>-0.28%</b>	0.44%	2.98%	2.97%	2.96%
POLICE PENSION FUND	N/A	790,648	827,086	1,031,654	<b>1,149,050</b>	1,206,503	1,266,828	1,330,169	1,396,677
FIRE PENSION FUND	N/A	766,221	801,258	1,022,002	<b>1,097,454</b>	1,152,327	1,209,943	1,270,440	1,333,962
TOTAL PENSION FUNDS		1,556,869	1,628,344	2,053,656	<b>2,246,504</b>	2,358,829	2,476,771	2,600,609	2,730,640
ANNUAL % CHANGE		-0.97%	4.59%	26.12%	<b>9.39%</b>	5.00%	5.00%	5.00%	5.00%
BOND & INTEREST		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL VILLAGE LEVY		6,016,642	6,222,668	6,359,125	<b>6,539,770</b>	6,670,883	6,917,476	7,173,295	7,438,696
ANNUAL % CHANGE		1.97%	3.42%	2.19%	<b>2.84%</b>	2.00%	3.70%	3.70%	3.70%

General Fund levies are utilized to support Village operating departments including: Police, Fire, Public Works, Community Development, Finance and Administration. These funds also support major capital improvement projects including street reconstruction in accordance with the Board's direction. The Forestry Tax, Police and Fire Protection, and Road and Bridge levies are calculated as a percentage of their maximum rate based on prior year EAV. The Ambulance Service levy is an estimate of the cost to provide this service based upon a percentage of the Fire Department's budget. IMRF and Social Security levies are based on actual payroll figures. Police and Fire Pension levies are based on independent valuations of each fund.

## General Fund Revenue Notes

The Property Tax Limitation Act limits the increase in property tax extensions, exclusive of debt service and new growth, to five percent or the percent increase in the National Consumer Price Index (CPI), whichever is less. The inflation rate for the 2014 limiting rate calculation determined as of December, 2013 was 1.5 percent. The 2014 Village tax levy, which will be received in FY 2015-16, reflects a total increase of 2.84 percent. The percentage increase in the tax levy over the 1.50 percent CPI represents growth from estimated new construction of \$7.5 million of EAV during the next fiscal year. If such new growth does not occur, the property tax levy will automatically be lowered by Cook County. The 2014 tax levy was approved by the Village Board at the December 8, 2014 Board meeting.

For financial budgeting purposes, subsequent year property tax levies increase annually by a CPI factor, as allowed under the Property Tax Limitation Act. However, it is the consensus of the Village Board of Trustees that the increase in the annual property tax levy will be discussed and considered on an annual basis.

The General Fund levy, in total, is the amount available under tax cap law, after funding the Village's pension levies (IMRF, Social Security, Police and Fire Pension Funds). The Police and Fire Pension Fund levies increased in FY 2015-16 due to a correction in step increases through the first six years of employment (pursuant to the police officer/firefighter union contract), the impact of 5-year smoothed market method of recognizing gains and losses, and a change in the Police Pension Fund mortality table assumptions which were adjusted to reflect an increased percentage of female to male participants (See Police and Fire Pension Funds for more information). The increase in the pension levies resulted in an overall decrease in the cumulative General Fund levy of approximately \$12,000 or -0.28 percent.

It is important to note that due to tax cap limitations, any increase in any one individual line item levy results in a corresponding decrease in another individual line item levy, with the overall tax levy increase not being affected; however this results in less property tax revenue for General Fund operations.

Police and Fire pension tax levies (employer contributions) are based on the most recent annual actuarial valuations and updates. The current five year operating budget reflects maintaining the current employer contributions to the Police and Fire Pension Funds with 5% increases in subsequent years.

Property tax revenues are projected to be under budget in FY 2014-15 due to the impact of new growth of 2.4 million Equalized Assessed Valuation (EAV) on the 2013 tax levy, as compared to estimated new growth of 7.5 million EAV; and delayed tax receipts from home foreclosures and prior year tax credits from property assessment appeals.

Beginning in FY 2014-15 property tax revenue also decreased significantly due an increase in pension contributions resulting from the engagement of a new actuary utilizing updated mortality tables. In order to fund the increased police and fire pension obligations; maintain the delivery of

core services at their current levels; and maintain & rebuild reserves, the Village implemented a 1% Places for Eating Tax, effective May 1, 2014.

5002 Road and Bridge Taxes

This tax is levied through Lyons Township. By State statute, half of the levy is distributed to municipalities within the Township based on assessed values. Modest growth is projected each year.

5004 Replacement Tax

The Corporate Personal Property Replacement Tax (CPPRT) is received directly from the State. It is derived from a 2.5 percent corporate income tax and, as such, is directly related to the economy. The CPPRT replaces the revenue lost by local governments when the State abolished the personal property tax on corporations, partnerships, trusts, public utilities, and other business estates in 1979.

Last year the Illinois Municipal League (IML) projected a decrease in FY 2014-15 for CPPRT receipts as any growth was expected to be offset by the one-time increase from capital gain income resulting from anticipated significant changes in federal tax policy, which never occurred.

In the January, 2015 issue of Illinois Municipal Review, the IML provided updated estimates for State shared municipal revenues. In the updated report, the IML confirmed their estimated 1.9% decrease in replacement tax receipts in FY 2014-15, and projected no increase in CPPRT revenue in FY 2015-16. Subsequent year budgets increase by 3.0% annually.

5007 Special Service Area (SSA) Central Business District (CBD) Maintenance

The Village Board approved establishing an SSA in FY 2005-06 to partially fund the ongoing maintenance of the Central Business District making it clear that as a matter of policy, it is only fair and appropriate that business/property owners shoulder some of the burden to maintain the CBD. This financing method accomplishes that objective by creating a recognizable link between the SSA tax and the principal beneficiaries of the services. This tax increases annually by the CPI and the revenue generated funds special services provided in the downtown area including annual plantings, litter/garbage collection, seasonal decorations, banners, sidewalk snow removal, etc.

5030 Income Tax

Previously, the IML projected no increase in Income Tax receipts as any growth was expected to be offset by the one-time increase from capital gain income resulting from anticipated significant changes in federal tax policy, which never occurred. The updated January, 2015 IML report projects an increase in Income Tax receipts of 2.5% for FY 2014-15, which results in receipts being \$35,000 over budget at fiscal year end. The increase is the result of declining unemployment and continuing signs of economic recovery.

The IML is also projecting a 2% increase in Income Tax receipts in FY 2015-16. Subsequent year's receipts are calculated with a 3.0% increase.

In January 2011, the Governor signed a bill to raise individual and corporate income tax rates as follows:

- In 2011 - 2014, the individual income tax rate increased from 3% to 5%; and the corporate rate increased from 4.8% to 7%;
- In 2015 - 2024, the individual rate is 3.75%, and the corporate rate is 5.25%; and
- In 2025 and thereafter, the individual rate is 3.25%, and the corporate rate is 4.8%.

The legislation does not provide municipalities with any share of the increased taxes. Instead, the legislation seeks to maintain the shared revenues at their current levels. The State Local Government Distribution Fund (LGDF) previously collected one tenth of net revenue realized from State income tax funds and makes distributions to local governments based on a per capita basis. The revised distributions to LGDF are as follows:

- From February, 2011 through January, 2015, the distribution is 6% of the net revenue received from the 5% individual rate and 6.86% of the net revenue received from the 7% corporate rate;
- From February, 2015 through January, 2025, the distribution is 8% of the net revenue received from the 3.75% individual rate and 9.14% of the net revenue received from the 5.25% corporate rate; and
- From February 2025 and thereafter, the distribution is 9.23% of the net revenue received from the 3.25% individual rate and 10% of the net revenue received from the 4.8% corporate rate.

The legislation attempts to maintain the status quo for LGDF distributions. It gives municipalities a lower distribution percentage of a higher tax rate in an effort to maintain the same level of funding. However, municipalities are vulnerable to a (technical) reduction in LGDF distributions where income tax rates could be reduced by State spending limits with no mechanism to restore the distribution percentage to previous levels. The IML informed the legislature about the problem concerning the potential reduction in our LGDF share and were informed that the possible reduction was a deliberate intent of the General Assembly to insure that municipalities will put pressure on legislators to stay within the spending cap to avoid a reduction in state-shared revenue.

#### 5040 Sales Tax

The Village receives one percent of sales tax imposed on retail sales of tangible goods for use or consumption (restaurants, grocery store, book store, etc.) and on service persons who sell tangible goods as an incident to performing their service (mechanic, plumber, etc.).

Sales tax receipts in FY 2014-15 have consistently been equal to or slightly higher than one year ago, which includes the closing of General Insulation and Fey Jewelers, which were key sales tax producing businesses within the Village. The loss of these two retailers may be offset by continued strength within the Village's existing restaurant and retail base, and by the recent announcement of the recruitment of Anderson's Books which is scheduled to open on or about the start of the fiscal year. Although sales tax revenue may be temporarily impacted by the recent decrease in fuel prices at local gas stations, we may also see an additional increase in sales tax revenue as current vacancies are re-tenanted.

Based on the information detailed above, FY 2014-15 sales tax revenues are projected to approximate budget. For budgeting purposes, sales tax revenue is estimated to increase in subsequent years by two percent annually.

#### 5041 Local Use Tax

The Village receives a share of total collections (consumers and businesses) from the State's 6.25 percent use tax that is extended to out-of-state purchases of tangible personal property, not including titled items such as automobiles. The State also distributes this tax on a per-capita basis.

In the January, 2015 issue of Illinois Municipal Review, the IML projects FY 2014-15 receipts will increase by 5.5%, resulting in revenue estimated to be \$15,000 over budget at fiscal year end. The IML also reports Local Use receipts will increase again by 4.8% in FY 2015-16.

The IML has previously reported that the increase in revenue reflects a pattern of enhanced collection efforts of Local Use tax by the IDOR and an improving economy. The result of enhanced collection efforts is that the Local Use receipts have grown at a faster rate than the average increase in state sales taxes. For budgeting purposes, we have estimated that revenues will increase in subsequent years by three percent annually.

#### 5042 Non-Home Rule Sales Tax

The Village Board held several pre-budget development workshops during the fiscal year regarding funding proposals to address sewer system improvements due to recent flooding events (See Capital Project Fund for more details). The components of the funding plan are as follows:

- Increase the Village's current non-Home Rule retail sales tax of 0.25% to 1.0%. (requires voter-approval at the April 7, 2015 consolidated election).
- Increase the Municipal Utility and Simplified Telecommunication tax rates from 3% and 5% to 5% and 6%, respectively.
- Increase in the sewer rate from \$0.97 to \$1.50 per 100 cubic feet.
- Complete rollback of the current 1.0% food and beverage tax.

As such, beginning in FY 2015-16, non-Home Rule sales tax revenue reflects an increase in the current 0.25% rate to 1%, effective July 1, 2015. The additional revenue will be utilized in part to provide funding for an \$11.5 million bond issue to support sewer improvement projects. An additional \$3.0 million in funding is provided by sewer bonds. FY 2015-16 revenue reflects only 10 months of revenue due to the state mandated implementation date of July 1<sup>st</sup>.

As a matter of general tax policy, the Village believes this is a sound revenue enhancement as a majority of the tax will be paid by non-residents, and lessens the property tax burden for Village residents as property taxes will not be utilized to support debt service requirements.

If the proposed funding plan is adopted, including the referendum for the non-Home Rule sales tax, it is estimated that the combined increase in rates/fees will cost an average homeowner/resident approximately \$200 annually.

Previously, Village residents approved a 0.25 percent non-home rule sales tax which was implemented July 1, 2006, to generally coincide with the opening of the parking structure. Non-home rule sales tax revenues typically follow the same trends as the local one percent sales tax. FY 2014-15 sales tax receipts are also estimated to approximate budget due to the continued strong performance of our current restaurant and retail mix.

Part of the proceeds from the 0.25 percent non-home rule sales tax provided funding for a transfer to the Parking Fund for operation and maintenance of the parking structure. The balance of the proceeds provides additional funding for public safety, public works and administrative operating expenditures.

#### 5043 Food & Beverage Tax

Last year, after considerable discussion and soliciting feedback from local businesses, the Village Board adopted a 1% Food & Beverage Tax, effective May 1, 2014. The additional revenue generated by the food and beverage tax provided necessary funding for the Village to: 1) maintain the delivery of core services at their current service level; 2) fund increased police and fire pension contributions; 3) rebuild reserve funds; 4) partially fund a new School Resource Officer at Lyons Township High School north campus; and 5) enhance parking management. The new revenue enhancement generated additional revenue of approximately \$410,000 in FY 2014-15.

As noted above, beginning in FY 2015-16, the 1% Food & Beverage tax is scheduled to be eliminated as part of the overall funding plan for sewer infrastructure and flood mitigation projects. The combination of the new revenue enhancements generated by the sewer improvement funding plan, also continues to provide required funding for strategic Village priorities which were previously funded by the Food & Beverage Tax.

#### 5050 Municipal Utility Tax

This account reflects municipal utility tax collected for electricity and gas. The statutory limitation on the municipal utility tax rate is five percent, and it is paid by residents, businesses and tax-exempt organizations. La Grange retains a relatively low utility tax rate of three percent. Although utility taxes are generally stable, revenues are directly related to weather conditions and utility pricing, and as such may fluctuate on an annual basis.

Beginning in FY 2015-16, utility tax revenue reflects an increase in the current rate of 3.0% to 5.0%, effective June 1, 2015 as part of the overall funding plan for sewer mitigation projects. Please note, utility taxes for natural gas are calculated based upon a gross charges method; however, utility taxes for electricity are based upon a 10 tiered, per kilowatt hour used or consumed in a month.

FY 2014-15 tax receipts are estimated to approximate budget, subject to the severity of weather conditions during the remainder of the fiscal year. Due to the volatility from weather conditions and gas prices, subsequent year budgets reflect no increase in utility taxes.

5055 Simplified Telecom Tax (Formerly Infrastructure Maintenance Fee)

The Simplified Telecom Tax imposes a fee on both wireless and land line telecommunication retailers. The tax is collected by the State of Illinois Department of Revenue (IDOR) and remitted to municipalities in a manner similar to the administration of local sales tax.

Beginning in FY 2015-16, Simplified Telecommunication Tax revenue also reflects an increase in the current rate of 5.0% to 6.0%, effective January 1, 2016 as part of the overall funding plan for sewer mitigation projects.

Based upon year-to-date receipts and a steady decline in annual tax receipts for the past several years (after adjusting for the 1% increase effective July 1, 2012), this line item is estimated to be \$75,000 under budget in FY 2014-15 due to continued bundling of phone services and elimination of residential/business phone lines.

Under the previously entered into reciprocal agreement for exchange of confidential information with the Illinois Department of Revenue (IDOR), we requested detailed tax collection information in order to further analyze the decrease in Simplified tax receipts. Based upon the information received from the IDOR, we were able to confirm that the decrease in revenue is attributable to receipts from AT&T companies, which is the single largest telecommunication provider payee. The decrease in Simplified Tax receipts may be offset by increases in other revenue sources including; building permits, income tax, and sales tax.

In addition to the decline in monthly receipts, the Village recently received a letter from the IDOR stating that due to the settlement of a federal class action lawsuit, the State is required to issue refunds from prior Simplified Telecommunication tax distributions to local governments. The refund for the Village of La Grange totals approximately \$45,000, which further reduces FY 2014-15 tax receipts.

In order to obtain additional information regarding the lawsuit we contacted the Illinois Municipal League (IML). The IML reports that the consolidated class action lawsuit was brought against AT&T Mobility for improperly collecting taxes on mobile device data plans from November 2005 to September, 2010. The settlement of the lawsuit resulted in Illinois municipalities owing refunds of \$16.7 million, which AT&T is required to reimburse to customers.

In order to continue to provide quality services to residents and to offset increasing operating and capital expenditures, the Village Board previously approved an increase in the Simplified Telecommunications Tax rate from four to five percent, effective May 1, 2012. The 1% increase was estimated to cost an average homeowner approximately \$15 annually.

FY 2012-13 receipts also include a single large telecommunications company not submitting Simplified Tax receipts for the three months in late 2012. According to the IDOR, tax collections from several of the large telecommunication companies are an ongoing problem. The IDOR also noted that they have not been successful in collecting disputed Simplified Tax receipts from prior complaints against the large telecommunication companies.

5101 Vehicle Licenses

Revenues collected from the sale of vehicle licenses assist the Village in funding necessary street maintenance projects. These funds are utilized to help offset labor and material expenditures incurred by the Village for street patching and crack filling, street cleaning and sweeping, snow plowing and local traffic enforcement.

5110 Building Permits

FY 2014-15 revenues are projected to be significantly over budget by \$165,000 as the number of permits issued for new residential construction projects, garages, porches and additions have continued to increase over previous years. Building permits have been issued for eighteen new single family homes with an additional ten permits possibly issued by May. In addition, commercial permits were issued for: Life Storage at 405 Shawmut; La Grange Memorial Hospital remodeling of the 5<sup>th</sup> floor/Acute Rehab and emergency room; and a major renovation project at Meadowbrook Manor.

FY 2015-16 revenues are also projected to increase significantly due to the issuance of building permits for the Opus redevelopment project at Ogden and La Grange Roads (former YMCA property), and the condominium project at 40 S. Ashland. Please note building permits are activity-based and, as such, are subject to economic conditions.

FY 2012-13 permit revenue reflects the implementation of a new simpler per square foot (psf) fee method of \$2.25 psf of living area and \$.75 psf for finished basements. All other permit fees including commercial, residential remodeling, and additions were increased from 1.0% to 1.5% of construction costs, which is comparable to surrounding municipalities. The revised fee structure and increase in base fee more accurately reflects staff and consultant costs incurred in issuing a building permit. The base building permit fee was last revised in 1993.

FY 2012-13 also includes commercial permits for two projects at La Grange Memorial Hospital: remodeling the labor/delivery rooms and an addition for a wound care center.

5116 Franchise Fee - Cable

The Village receives quarterly payments from Comcast Cable and AT&T U-Verse, which equal five percent of gross cable receipts. Due to new customers and recent price increases, this revenue is estimated to generate approximately \$245,000 annually.

As mentioned previously, AT&T is offering a new bundled service, U-Verse, which provides local phone, internet and cable television. The cable portion of this bundled service falls under the State franchise agreement.

5118 Sprint - Lease

This line item accounts for the lease agreement entered into with Sprint Com, Inc. for antenna space on the existing water tower in Gordon Park. The initial lease is for a five-year term with four renewal terms of five years each.

The lease agreement was recently renegotiated based on an antenna upgrade project on the water tower, effective July, 2014. The new agreement includes additional fees of \$4,000 annually, while maintaining the four percent increase in subsequent years.

5120-Village Violations; 5121-Compliance Violations; & 5122-Circuit Court Fines

Village violations consist primarily of parking violations issued by police officers. Compliance fines reflect traffic and pedestrian violations of local ordinances (i.e. no vehicle license, expired license plates, window obstructions, etc.). Circuit Court fines consist of moving traffic violations such as speeding, driving with a suspended license and illegal railroad crossings.

Village violation fines are estimated to be over budget as the Police Department has noted a greater rate of payment and collections with the new parking ticket management program. The number of tickets issued has also increased due to the expanded enforcement hours.

Compliance Violations and Circuit Court Fees are projected to be under budget in FY 2014-15. The Police Department has noted a decrease in tickets issued due to retirements, resulting in the department being at minimum staffing, leaving less time for self-initiated traffic enforcement. Veteran officers are also involved with field training for newly hired officers, which takes away from their self-initiated traffic enforcement opportunities. Reduced citations and diminished revenue is also a trend state-wide following the legislation that prohibits ticket quotas and using tickets as a measure of officers' productivity.

In addition, the Police Department continues to explore further expansion of concentrating enforcement efforts on compliance violations as no court time is required for police officers resulting in reduced overtime costs, and the Village is not required to submit any amount of the fine collected to the circuit court. Please note, the Police Department cannot issue compliance tickets for moving violations that would impact driving records or the issuance of a license.

Based upon the information detailed above, subsequent year budgets have been adjusted to reflect the reduction in activity.

Village and Compliance violation fines increased in FY 2013-14 from \$30 to \$35 per violation. The increase helps offset the cost of additional personnel (dispatcher, part-time officers) to augment public safety and customer service. The increase is pursuant to the Village parking consultant's recommendation for parking fine increases scheduled in smaller increments on consistent intervals (four to five years) rather than larger increases with less frequency. The increase also corresponds with increased fines and parking permits in the Parking Fund. The parking fine increase has been reflected in the 5-year operating budget since the last fee increase in FY 2007-08.

An increase in Circuit Court fines is not reflected in FY 2013-14 as fines are set by the State rather than local ordinance. Circuit court fines may decrease in subsequent years due to increasing court costs and the Police Department's focus on enforcement of local violations.

5190 Alarm User Fees

An annual alarm registration fee of \$25 is charged for each residential/business alarm not directly connected to the dispatch center and \$50 for each alarm directly connected. This fee helps offset Village costs associated with monitoring business and home alarm systems connected to the Dispatch Center. An alarm installation permit fee of \$100 is also coded to this revenue item. All new alarm users are required to obtain an installation permit prior to installing the alarm system.

5310 Grants - State of Illinois

Current and subsequent years' budgets reflect receipt of the State of Illinois Tobacco Enforcement Grant used for underage compliance checks at local retailers.

5312 Grants - IDOT Highway Maintenance

Funds are received from the Illinois Department of Transportation for the general maintenance (i.e. snow plowing, street sweeping, etc.) of State roads performed by the Village's Department of Public Works. The amount received from the State is adjusted annually based upon the Construction Cost Index published by the Engineering News Record.

5315 Grants – Other / SAFER

Grant revenue from FY 2013-14 through FY 2015-16 reflects receipt of a Staffing for Adequate Fire and Emergency Response (SAFER) grant from the Federal Emergency Management Agency (FEMA). The SAFER grant provides funding directly to fire departments to help increase or maintain the number of trained “front-line” firefighters available in these communities. The grant award is in the amount of \$162,356 which provides funding for salary and benefits of one firefighter/paramedic over a two-year period (See Fire Department notes for more information).

FY 2013-14 revenue also includes a Traffic Safety Grant of \$1,331 for saturation patrols, special details and increased traffic enforcement efforts.

FY 2012-13 revenue reflects the balance of an Assistance for Firefighters Grant (AFG) for computer equipment and software, in the amount of \$9,713; a West Central Cable Agency grant of \$971 for cable equipment; a Traffic Safety Grant of \$1,961 for saturation patrols; and a second National Association of County and City Health Officials (NACCHO) Grant of \$4,000 for the Medical Reserve Corps. No additional NACCHO funding is included in subsequent year budgets due to uncertainties regarding availability of grant funding for the program.

5500 Investment Interest

FY 2014-15 interest income is estimated to be under budget due to short-term interest rates remaining at historic lows of less than one half of one percent due current economic conditions. Subsequent year budgets include increasing return on investments as interest rates are expected to slowly rise as the economy stabilized and continues to recover. However, we may see further

reductions of interest earnings depending upon changes in economic conditions. The Village will continue to attempt to maximize interest rates and durations when possible, while adhering to current investment policies.

5820 Reimbursement - Damaged Property

Reimbursements received for damages to Village property typically include: street and parking signs, street lights, benches, flower pots, trees, squad cars and trees.

5832 Reimbursement - Prosecutor

From time to time the Village incurs additional legal expenditures for prosecution services involving property maintenance, as some defendants choose to resolve their non-compliance cases through litigation. Many of the legal costs, fees and fines are reimbursable as cases are brought to court.

Revenue in FY 2014-15 includes recover of prosecutor fees from residential property maintenance cases and from a court ordered demolition of a foreclosed property on Washington Avenue.

FY 2013-14 revenue includes reimbursement of prosecutor fees for various residential and commercial property maintenance compliance cases.

Reimbursements in FY 2012-13 include the recovery of fees from a court ordered demolition and asbestos abatement of a foreclosed property on Ashland Avenue and a second court ordered demolition of a property on Washington.

5866 Ambulance Transport Fee

The Village began accepting assignment on residential ambulance fees in FY 2004-05, collecting only from Medicare and insurance companies. Up to that time, the Village only billed non-residents for ambulance transports.

The Fire Department negotiated agreements with neighboring municipalities to begin billing for mutual aid ambulance calls effective May 1, 2011, resulting in an increase in annual revenues. Previously, a response by the La Grange Fire Department to a mutual aid ambulance call resulted in no billing for emergency services rendered by La Grange, or by the municipality where the patient resided. The Fire Department is also evaluating the current BLS and ALS rate structures based upon eligible fees covered by insurance companies.

5899 Miscellaneous Revenue

Miscellaneous revenues typically include reimbursements for Village time and materials associated with public events. Other reimbursable items include copying, postage, phone, fingerprinting, notary charges and a Cook County fuel rebate. The Village also occasionally receives reimbursements from various motion picture and commercial filming companies. These reimbursements paid for Police and Public Works overtime required to monitor and control filming sites.

This revenue account is significantly over budget in FY 2014-15 due to a reimbursement from Opus Development Company L.L.C. in the amount of \$56,200 for legal fees, fiscal impact study and engineering fees related to the redevelopment project at Ogden and La Grange Roads (former YMCA property).

FY 2013-14 miscellaneous revenue also includes: reimbursement from the La Grange Park District for Gordon Park redevelopment, \$8,000; First Energy Solutions Corp for professional consulting fees pertaining to electric aggregation, \$10,500; School District 102 for replacement of sidewalk, \$3,400; and reimbursement for the Midwest Craft Show, \$2,900.

FY 2012-13 miscellaneous revenue also reflects funds received from the settlement of a class action lawsuit against the Village's previous health insurance brokerage firms, \$44,500; and reimbursements from IRMA for legal fees, \$13,588; METRA for snow removal equipment, \$6,000; and Village of McCook for damage to Fire Department gear during a mutual aid response, \$4,085.

#### 5921 Transfers In

Beginning in FY 2010-11, Transfers In reflects the utilization of ETSB funds to offset the cost of personnel directly attributable to the operation of the emergency telephone system, pursuant to the Illinois Emergency Telephone System Act. This transfer was increased in FY 2012-13 to reflect rising personnel costs associated with the 911 emergency dispatch center. However, due to a significant decrease in ETSB wireless fees, this transfer is reduced beginning in FY 2013-14. (See ETSB Fund for additional information regarding wireless fees.)

As part of the ongoing cost containment efforts, FY 2012-13 includes a one-time transfer from ERF as it was determined that the administrative vehicle would not be replaced. The transfer reflects available reserve funds in ERF intended for the future replacement of the administrative vehicle. The current vehicle was declared as surplus property and sold in an online auction.

GENERAL CORPORATE FUND  
EXPENDITURES  
THROUGH APRIL 30, 2020

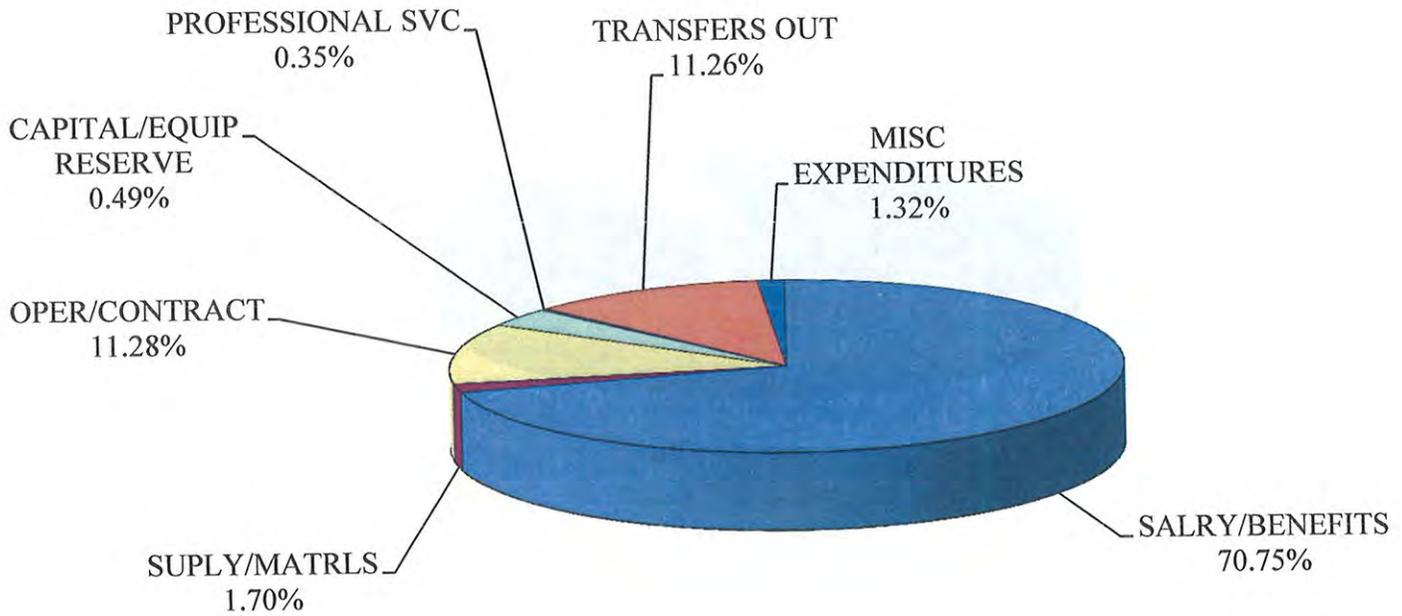
DEPT NO.	GENERAL FUND	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
02	ADMINISTRATION	335,695	341,530	360,475	344,577	351,368	359,745	372,091	384,983	398,449
03	FINANCE	331,056	351,392	352,191	353,441	361,050	367,076	380,343	394,907	407,608
04	LEGAL	293,000	266,365	246,000	285,960	246,000	246,000	246,000	246,000	246,000
06	COMMUNITY DEVELOPMENT	795,708	778,302	776,461	753,107	768,857	792,561	783,929	806,776	830,656
07	POLICE DEPARTMENT	3,760,445	3,835,096	3,820,650	3,687,573	3,742,937	3,881,746	4,051,137	4,241,092	4,457,072
08	AUXILIARY POLICE	7,164	1,520	12,100	7,900	12,100	12,100	12,100	12,100	12,100
09	FIRE DEPARTMENT	2,269,197	2,325,517	2,534,884	2,443,477	2,491,420	2,514,295	2,617,266	2,725,456	2,842,448
10	BUILDING & GROUNDS	204,865	200,703	210,183	227,713	220,383	222,383	205,383	217,383	205,383
11	PUBLIC WORKS	1,655,910	1,850,431	1,775,373	1,694,603	1,770,341	1,817,011	1,866,892	1,920,372	1,971,775
12	PRESIDENT & BOARD	54,390	74,452	68,939	72,118	67,089	54,189	74,489	54,189	59,589
19	GENERAL LEDGER	2,645,795	3,456,371	3,317,392	3,431,823	4,394,840	4,501,465	4,622,907	4,750,145	4,883,576
	TOTAL EXPENDITURES	12,353,225	13,481,678	13,474,648	13,302,291	14,426,383	14,768,572	15,232,538	15,753,404	16,314,656

**BUDGETED SURPLUS (DEFICIT)**

TOTAL REVENUES AND APPROPRIATION OF FUND BAL	12,848,748	13,052,686	13,720,567	13,801,826	14,770,362	15,077,975	15,479,518	15,922,423	16,357,293
LESS: TOTAL EXPENDITURES	(12,353,225)	(13,481,678)	(13,474,648)	(13,302,291)	(14,426,383)	(14,768,572)	(15,232,538)	(15,753,404)	(16,314,656)
BUDGETED SURPLUS (DEFICIT)	495,523	(428,992)	245,919	499,535	343,979	309,403	246,980	169,018	42,637

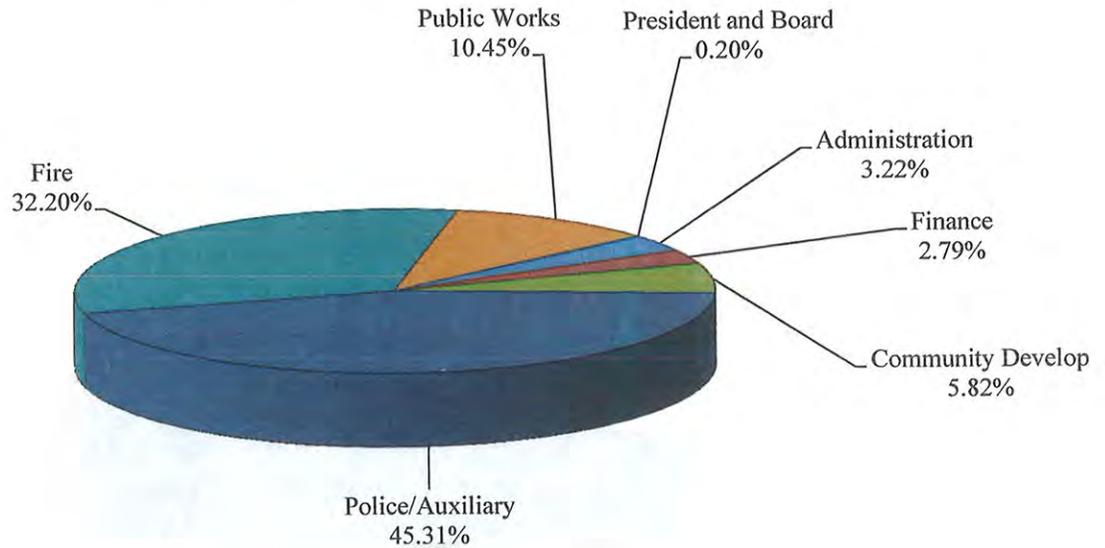
BUD15/16GENBUD  
2/26/2015

**VILLAGE OF LA GRANGE**  
**WHERE THE MONEY GOES**  
**FY 2015-16 GENERAL FUND**



	FY 2013-14 <u>ACTUAL</u>	FY 2014-15 <u>EST. ACT</u>	FY 2015-16 <u>BUDGET</u>	PERCENT CHANGE <u>FY 15 TO FY 16</u>
SALARIES/BENEFITS	9,582,782	9,820,422	<b>10,206,429</b>	3.93%
SUPPLIES/MATERIALS	244,528	219,627	<b>245,025</b>	11.56%
OPERATIONS/CONTRACTUAL	1,611,728	1,590,032	<b>1,626,705</b>	2.31%
CAPITAL / EQUIPMENT RESERVE	418,907	485,048	<b>481,459</b>	-0.74%
PROFESSIONAL SERVICES	89,753	80,135	<b>50,865</b>	-36.53%
TRANSFERS OUT	1,489,000	1,067,000	<b>1,625,000</b>	52.30%
MISC. EXPENDITURES	44,981	40,028	<b>190,900</b>	376.92%
	<u>13,481,678</u>	<u>13,302,291</u>	<u><b>14,426,383</b></u>	8.45%

**VILLAGE OF LA GRANGE**  
**FY 2015-16 PERSONNEL EXPENSES**  
**GENERAL AND PENSION FUNDS**



	Salaries	Overtime	Imrf	FICA, Med	Police/Fire Pension	Health Insurance	Training Mmbrshp/ Uniforms	TOTAL
Administration	246,945	500	30,868	18,891	-	23,863	7,300	328,368
Finance	180,808	500	22,601	13,832	-	65,187	2,100	285,028
Community Develop	441,076	500	53,441	33,781	-	61,359	4,000	594,157
Police/Auxiliary	2,726,782	205,000	49,458	74,923	1,149,050	348,085	71,500	4,624,798
Fire	1,654,384	181,500	-	27,721	1,097,454	279,100	46,800	3,286,959
Public Works	705,573	80,000	93,987	60,121	-	113,800	13,000	1,066,482
President and Board	4,170	-	-	319	-	-	16,150	20,639
<b>TOTAL</b>	<b>5,959,738</b>	<b>468,000</b>	<b>250,356</b>	<b>229,588</b>	<b>2,246,504</b>	<b>891,394</b>	<b>160,850</b>	<b>10,206,429</b>

## ADMINISTRATION

### Statement of Purpose

The **Administration Department** plans, organizes, coordinates and maintains supervision over the day-to-day business of municipal government; directs functions and activities of operating departments; authorizes and initiates proposals to staff for subsequent action, including such items as budgets, Public Works programs, purchases, bids and hiring of qualified staff. The Village Manager is the Chief Administrative Officer of the Village and is responsible to the President and Board of Trustees for the management and administration of municipal functions and services.

### FY 2015-16 Key Objectives

1. Prepare the Village Board agenda and recommend to the President and Board of Trustees for adoption such measures necessary to promote progressive government administration.
2. Submit a balanced budget annually to the President and Board of Trustees together with a message describing the important features of the budget and be responsible for the administration of the budget after its adoption.
3. Handle all complaints, suggestions, requests, applications, petitions and other correspondence or communications directed to the Village in a timely and responsive manner, and wherever possible, take action immediately to adjust matters which do not require official action of the President and the Board of Trustees.
4. Provide information and guidance to the Village Board and the various boards and commissions on timely issues affecting the Village.
5. Provide for well-managed and cost-effective services to all citizens of La Grange.
6. Supervise and coordinate the affairs of all operating departments to ensure that a harmonious relationship exists between the Village, its elected officials, residents, businesses and its employees.
7. Administer a fair and equitable personnel system across all employee groups, including recruitment, general policies, compensation and professionalism.
8. Coordinate efforts to maintain and enhance the Village's Risk Management Program.
9. Communicate with Village residents through a variety of mediums, including cable TV, the Village's web site, and Village Spokesman.
10. Represent the Village of La Grange on a regional level by participation in organizations such as: West Suburban Chamber of Commerce; La Grange Business Association; West Central Municipal Conference; West Cook County Solid Waste Agency; West Central Cable

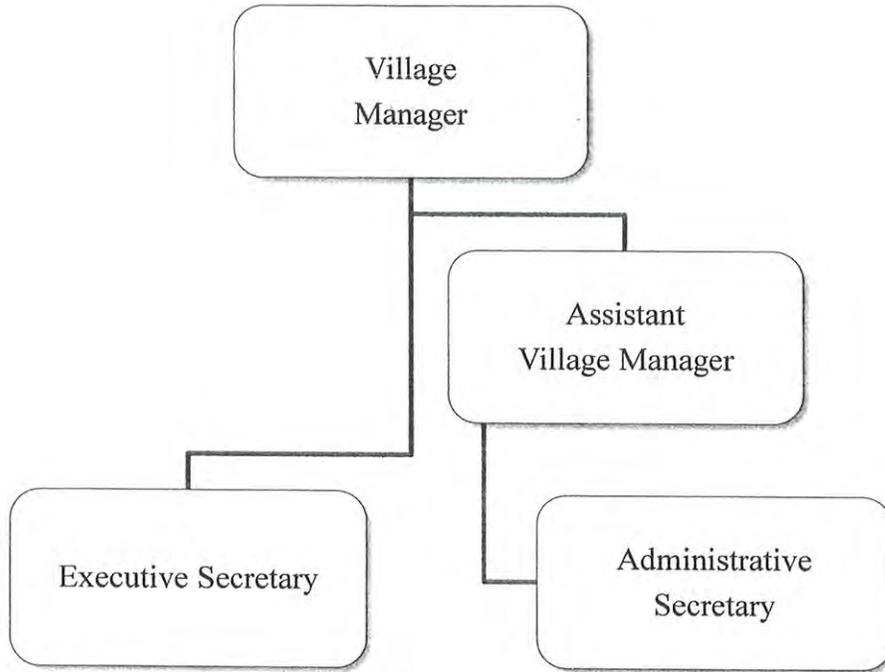
Agency; Intergovernmental Risk Management Agency; and Lyons Township Quarry Advisory Committee.

11. Plan and implement communications between La Grange Village Board and elected officials of neighboring municipalities, which includes the continued evaluation of intergovernmental opportunities including consolidated efforts; continue to further strengthen working relationships with State and Federal legislators.
12. Work with METRA, the Burlington Northern Railroad, the Indiana Harbor Belt Railroad, the West Suburban Mass Transit District and the Illinois Commerce Commission to continue to improve railroad safety and evaluate passenger rail parking opportunities. Continue to identify and plan for pedestrian and mobility improvements around both train stations and monitor regional initiatives. Obtain final direction for the Village Board concerning the proposed traffic signalization at the intersection of 47<sup>th</sup> Street and East Avenue. Secure funding for next phase of Stone Avenue train station renovation project.
13. Work closely with the Village Board and Department Heads to achieve priorities identified as a result of strategic planning efforts.
14. Continue to assist the Village Board in its review of economic development policies, strategies, and proposals. Coordinate the administration of the OPUS development agreement, including infrastructure improvements and interface with IDOT.
15. Continue to provide leadership and direction in administering the Village's cost containment plan.
16. Continue to evaluate existing technologies and explore new technologies to improve service delivery efficiencies. Optimize the use of GIS and new equipment in the Police and Fire Departments.
17. Continue to provide general direction and coordinate strategic capital improvement projects including, but not limited to, intergovernmental cooperation, grant funding, financing and state and federal transportation initiatives.
18. Continue to facilitate the implementation of a consolidated dispatch center; target completion date 1/1/16; and consider opportunities for shared service delivery.
19. Continue to evaluate and further develop parking strategies to manage the Village's existing parking supply.
20. Liaise with the Liquor Commission, EQCC and other advisory boards and commissions as may be appropriate.

21. Continue to work through the LTQAC to mitigate reoccurrence of quarry blast/earthquake incidents.
22. Continue to work with ComEd to improve system reliability.
23. Continue to assist the Village Board with legislative oversight and advocacy as appropriate.
24. Continue to advise the Village Board on matters related to electrical aggregation.
25. Facilitate organizational development by effectively supporting new Department Heads.

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Village of La Grange  
Administration  
Organization Chart



ADMINISTRATION

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0102	PERSONNEL									
6000	SALARIES - FULL-TIME	392,737	407,897	414,462	414,272	420,551	430,804	446,193	462,221	478,917
	SALARY ALLOCATIONS									
	Salaries - Full-Time Water	(104,397)	(107,654)	(112,296)	(112,137)	(113,942)	(116,920)	(121,229)	(125,722)	(130,407)
	Salaries - Full-Time Parking	(27,281)	(27,933)	(29,404)	(29,282)	(29,832)	(30,760)	(31,990)	(33,277)	(34,623)
	Salaries - Full-Time Sewer	(27,281)	(27,933)	(29,404)	(29,282)	(29,832)	(30,760)	(31,990)	(33,277)	(34,623)
		233,778	244,377	243,358	243,571	246,945	252,365	260,983	269,944	279,263
6002	SALARIES - OVERTIME	-	-	500	-	500	500	500	500	500
6004	IMRF CONTRIBUTIONS	29,819	31,700	31,637	31,250	30,868	31,546	32,623	33,743	34,908
6005	FICA/MEDICARE	15,799	16,734	18,617	18,633	18,891	19,306	19,965	20,651	21,364
6010	HEALTH INSURANCE	34,580	21,382	38,563	23,033	23,863	25,529	27,320	29,245	31,314
6020	TRAINING & MEMBERSHIP	3,965	6,847	7,300	4,099	7,300	7,300	7,300	7,300	7,300
	SUBTOTAL	317,941	321,040	339,975	320,586	328,368	336,545	348,691	361,383	374,649
	SUPPLIES & MATERIALS									
6100	SUPPLIES	3,440	4,150	4,500	4,500	4,500	4,500	4,500	4,500	4,500
6101	PRINTING & POSTAGE	2,355	2,509	3,000	2,950	3,000	3,000	3,000	3,000	3,000
6102	GAS & OIL	155	-	-	-	-	-	-	-	-
	SUBTOTAL	5,950	6,659	7,500	7,450	7,500	7,500	7,500	7,500	7,500
	OPERATIONS & CONTRACTUAL									
6210	TELEPHONE	7,750	8,322	7,500	10,070	10,000	10,200	10,400	10,600	10,800
6220	MTCE.-EQUIPMENT	3,725	4,524	3,500	4,471	3,500	3,500	3,500	3,500	3,500
	SUBTOTAL	11,475	12,846	11,000	14,541	13,500	13,700	13,900	14,100	14,300
	CAPITAL OUTLAY									
6600	NEW EQUIPMENT	329	985	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	SUBTOTAL	329	985	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	TOTAL FOR DEPARTMENT	335,695	341,530	360,475	344,577	351,368	359,745	372,091	384,983	398,449

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2/24/2015

**ADMINISTRATION**

<b>Personnel Services</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>
Village Manager	1	1	1	1	1	1	1	1
Asst. Village Manager	1	1	1	1	1	1	1	1
Executive Secretary	1	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1	1
Total Full-Time	4	4	4	4	4	4	4	4
TOTAL	4	4	4	4	4	4	4	4

NOTES

1. Full-Time Salaries

The Village continues to operate under a cost-containment plan to reduce operating expenditures due to the length and severity of the recent recession. As part of this cost-containment plan, full-time salaries in the Administration Department reflect no general wage adjustment or merit increase for the Village Manager for four consecutive fiscal years (FY 2010-11, FY 2011-12, FY 2012-13, and FY 2013-14).

2. Health Insurance

The Village is able to report that negotiations of the health insurance contract for FY 2015-16 has resulted in an expected renewal of 3.5% increase in premiums. Based on industry trends and recent experience, subsequent year budgets reflect a 7.5% annual increase. The Village will continue to explore cost-containment options including plan design changes and insurance pools.

Health insurance expenditures are estimated to be under budget in FY 2014-15 due to one employee electing no health coverage for one year. The Village's health insurance contract for FY 2014-15 reflected a 6.0% increase in premiums, which included compliance with the Affordable Health Care Act.

Please note the health insurance contract for FY 2013-14 included a 3.0% increase in premiums. In addition, the health insurance contract for FY 2012-13 was renewed with no increase in premiums (1 year rate freeze).

In an effort to continue to reduce operating expenditures as part of cost containment efforts, employee contributions for single and family health coverage increased to 10% in FY 2011-12 and to 12% in FY 2012-13.

In FY 2011-12, the initial health insurance premium increase was 18.6%. Early in the fiscal year, Village staff worked with the assistance of the Employee Health Insurance Committee

to effect plan design changes that would reduce the overall percentage increase. A complete evaluation of the Village's medical plan was undertaken, including contracting with a new broker. The committee looked at other insurance options including different carriers and joining a governmental pool.

As a result of the analysis, employees recognized the need to share the increased cost burden with the Village. It was determined the best option for the Village was to negotiate with the current carrier to reduce the cost with plan design changes to meet budget parameters. Changes included increased co-pays for office visits, prescription drugs and emergency room. The new employee benefit package which was effective September 1, 2011, met the 7.5% budgeted increase inclusive of broker fees.

As part of the pre-development budget workshop in November 2012, the Village Board engaged in an extensive discussion with the Village's benefit consultant regarding employee health insurance. Satisfied with the consultant's assessment that the Village's HMO plan is cost effective and that the 12% employee contribution towards premiums is competitive, it was the consensus of the Village Board to not make any additional changes to this employee benefit as part of the cost containment plan at that time.

3. Training & Membership

Expenditures include annual dues for professional organizations for the Village Manager and Assistant Village Manager (ICMA, ILCMA, NPELRA, WSCC) and funding for training opportunities and conferences for departmental staff.

4. Gas & Oil

As part of the ongoing cost containment efforts, it was determined that the administrative vehicle would not be replaced, with the current vehicle being sold as surplus property. As such, beginning in FY 2013-14, this line item was eliminated.

5. Maintenance-Equipment

This line item reflects a share of the maintenance agreement for the copier and business license program and general repairs for office equipment.

6. New Equipment

Annual expenditures include new computers, printers and office equipment for the Administration Department.



## FINANCE DEPARTMENT

### Statement of Purpose

The **Finance Department** safeguards Village assets through adherence to sound financial management practices and procedures, and provides the public, Village Board, and staff with the financial analysis needed to develop appropriate policies.

### FY 2015-16 Key Objectives

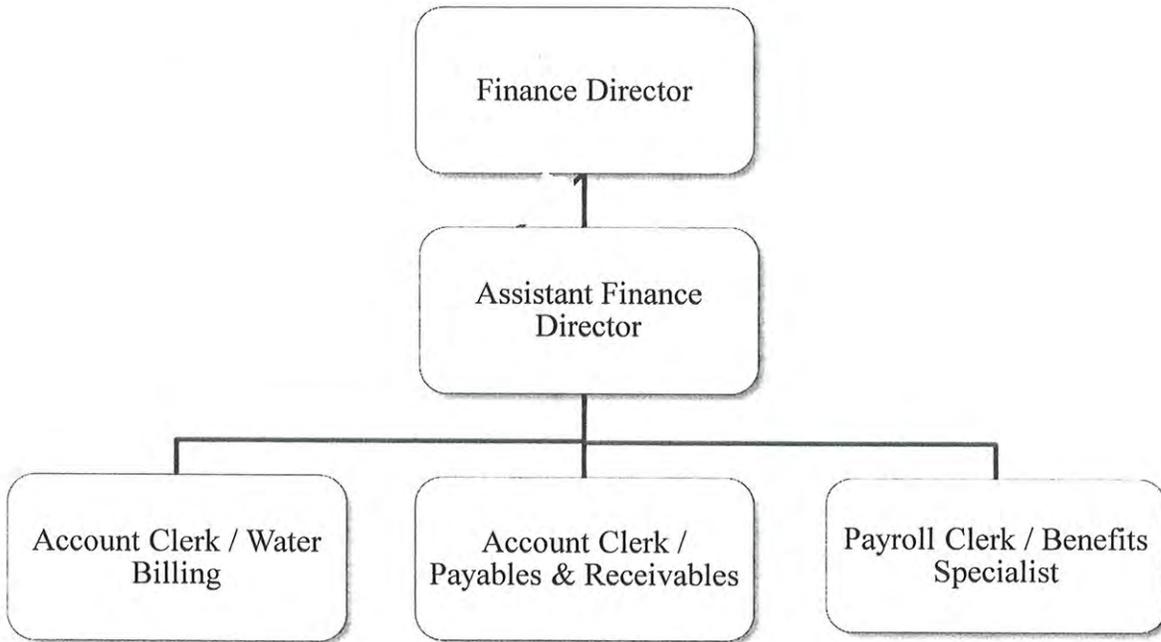
1. Actively manage the Village budget on a monthly basis with quarterly review. Continue to monitor the Village's financial condition; advise Village Manager on status of cost containment plan.
2. Continuously and vigorously protect the Village's financial assets, especially the investment of all public funds, in compliance with the Village's adopted investment guidelines. Maintain the Village's strong financial position.
3. Continue to work with the Public Works Director on programs to improve water accountability at or above 80 percent pump to bill ratio.
4. Engage financial consultant and bond counsel relating to issuance of \$14.5 million alternate revenue bonds to fund sewer improvements. Should the "referendum" budget be approved, work diligently to achieve a credit rating by Moody's equal to or greater than the Village's current Aa2 designation.
5. Continue to actively monitor and report on Illinois Municipal League activities and legislative changes related to Police and Fire Pension Funds.
6. Research various parking decal/inventory software programs to facilitate a more convenient on-line renewal process. Research and implement pay-by-phone parking options for parking meters.
7. Assist with economic development strategies, identifying sustainable revenue sources, and preservation of assigned fund balance for economic development.
8. Assist the Village Manager's office with ongoing review of parking management and enforcement strategies.
9. Examine alternate funding source for future capital improvement projects of consequence, such as M.A.R.S. and O.A.R.S.
10. Prepare and submit the annual budget for the GFOA's budget award program for the twentieth consecutive year.

11. Prepare and submit a Comprehensive Annual Financial Report (CAFR) for the GFOA's CAFR award program for the nineteenth consecutive year.
12. Evaluate the financial impact on pending budget matters including but not limited to the consolidated dispatch project, restructuring of police and fire departments, and union contracts.

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<b>FINANCE DEPARTMENT</b>			
<b>Performance Measures</b>	FY 2012	FY 2013	FY 2014
Investments:			
Illinois Funds	\$ 7,048,440	\$ 8,993,448	\$ 5,514,423
Treasuries, GNMA's, CDs, Annuities, etc.	<u>34,000,508</u>	<u>36,612,490</u>	<u>38,164,562</u>
TOTAL	\$ 41,048,948	\$ 45,605,938	\$ 43,678,985
Annual number of checks processed thru payroll	4,168	4,148	4,055
Payables - Annual number of invoices paid	4,708	4,739	4,774
Receivables - Annual number of invoices generated	319	261	311
Number of water accounts billed:			
Residential bi-monthly	4,634	4,594	4,608
Commercial monthly	<u>162</u>	<u>162</u>	<u>165</u>
TOTAL	4,796	4,756	4,773
Number of vehicle stickers sold:			
Cars	8,098	8,130	8,494
Trucks	352	341	310
Other	<u>67</u>	<u>65</u>	<u>63</u>
TOTAL	8,517	8,536	8,867
Number of animal tags sold	1,065	1,059	1,069
Number of Special Assessments billed:			
SA #269 - 9 <sup>th</sup> through 12 <sup>th</sup> Aves. (Area 3)	4	2	2
SA #270 - 6 <sup>th</sup> & 7 <sup>th</sup> Aves. (Area 4)	1	1	0
SA #271 - Spring, Stone, Waiola (Area 5)	4	4	4
Number of parking decals sold:			
Residents (includes night decals & resident commuters)	4,480	4,709	4,673
Non-residents commuters	6,812	6,824	6,419
Central Business District (CBD) employees	3,632	3,707	4,396
Daily hang tags for parking deck	<u>264</u>	<u>197</u>	<u>207</u>
TOTAL	15,188	15,437	15,695
Reports prepared:			
Monthly Financial Report			
Quarterly & Annual Treasurer's Report	n/a	n/a	n/a
Annual Budget & Financial Statements (Audit)			
Illinois Dept of Insurance Police/Fire Pension Reports			
Illinois Comptroller's Report			
Tax Levy Ordinances			
Illinois TIF Audit Report			
Other miscellaneous reports			

Village of La Grange  
Finance Department  
Organization Chart



FINANCE

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0103	<u>PERSONNEL</u>									
6000	SALARIES - FULL-TIME	351,367	370,812	375,077	377,053	<b>382,422</b>	386,880	397,999	409,472	421,312
	SALARY ALLOCATIONS									
	Salaries - Full-Time Water	(117,603)	(128,881)	(131,247)	(131,933)	<b>(134,160)</b>	(136,002)	(140,198)	(144,541)	(149,036)
	Salaries - Full-Time Parking	(43,944)	(42,252)	(42,479)	(42,713)	<b>(43,288)</b>	(43,774)	(45,013)	(46,291)	(47,608)
	Salaries - Full-Time Sewer	(23,101)	(23,498)	(23,725)	(23,861)	<b>(24,167)</b>	(24,430)	(25,113)	(25,817)	(26,543)
		166,719	176,181	177,626	178,547	<b>180,808</b>	182,674	187,675	192,824	198,125
6002	SALARIES - OVERTIME	199	535	500	500	<b>500</b>	500	500	500	500
6004	IMRF CONTRIBUTIONS	21,283	23,070	23,145	22,908	<b>22,601</b>	22,834	23,459	24,103	24,766
6005	FICA/MEDICARE	12,213	12,930	13,589	13,659	<b>13,832</b>	13,975	14,357	14,751	15,157
6010	HEALTH INSURANCE	57,731	60,331	62,774	62,775	<b>65,187</b>	70,027	75,230	80,824	86,836
6020	TRAINING & MEMBERSHIP	1,369	1,943	2,100	2,000	<b>2,100</b>	2,100	2,100	2,100	2,100
	SUBTOTAL	259,514	274,990	279,734	280,389	<b>285,028</b>	292,110	303,322	315,101	327,484
	<u>SUPPLIES &amp; MATERIALS</u>									
6100	SUPPLIES	3,371	4,850	3,000	3,000	<b>3,000</b>	3,000	3,000	3,000	3,000
6101	PRINTING & POSTAGE	12,806	13,876	12,800	14,850	<b>14,025</b>	14,100	14,175	14,250	14,325
	SUBTOTAL	16,177	18,726	15,800	17,850	<b>17,025</b>	17,100	17,175	17,250	17,325
	<u>OPERATIONS &amp; CONTRACTUAL</u>									
6210	TELEPHONE	8,543	8,717	8,500	9,571	<b>9,600</b>	9,800	10,000	10,200	10,400
6220	MTCE -EQUIPMENT	12,497	14,097	12,725	12,950	<b>13,400</b>	13,950	14,535	15,150	15,785
6230	PROFESSIONAL SERVICES	9,266	10,185	10,500	9,700	<b>9,850</b>	9,950	10,050	10,150	10,250
6232	AUDITING	14,275	13,444	13,869	13,319	<b>16,484</b>	14,404	14,836	16,531	15,740
	SUBTOTAL	44,581	46,444	45,594	45,540	<b>49,334</b>	48,104	49,421	52,031	52,175
	<u>CAPITAL OUTLAY</u>									
6600	NEW EQUIPMENT	2,406	1,939	1,500	1,500	<b>1,500</b>	1,500	1,500	1,500	1,500
6660	EQUIPMENT - RESERVE (ERF)	2,813	2,813	2,813	2,813	<b>2,813</b>	2,813	3,375	3,375	3,375
	SUBTOTAL	5,219	4,752	4,313	4,313	<b>4,313</b>	4,313	4,875	4,875	4,875
	<u>MISCELLANEOUS EXPENSES</u>									
6899	MISCELLANEOUS EXP	5,565	6,480	6,750	5,350	<b>5,350</b>	5,450	5,550	5,650	5,750
	SUBTOTAL	5,565	6,480	6,750	5,350	<b>5,350</b>	5,450	5,550	5,650	5,750
	TOTAL FOR DEPARTMENT	331,056	351,392	352,191	353,441	<b>361,050</b>	367,076	380,343	394,907	407,608

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**FINANCE DEPARTMENT**

<b>Personnel Services</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>
Finance Director	1	1	1	1	1	1	1	1
Asst. Finance Director	1	1	1	1	1	1	1	1
Payroll Clerk/Benefits Specialist	1	1	1	1	1	1	1	1
Account Clerk	2	2	2	2	2	2	2	2
<b>TOTAL (full-time)</b>	<b>5</b>							

**NOTES**

1. **Salaries - Full-Time**

The Village continues to operate under a cost containment plan to reduce operating expenditures in response to a marked decrease in major revenue sources (income tax, building permits, interest income, etc.). The Village's fiscal stress is due to the length and severity of the recent recession with major operating expenditures (salaries, health insurance and pension contributions) in excess of the reduced revenues. Personnel expenditures account for approximately 85 percent of General Fund expenditures; as such, the cost-containment plan focuses on reducing personnel costs while maintaining current Village services to the extent possible.

Full-time salaries budgeted in FY 2015-16 include a 1.5% general wage adjustment increase. FY 2016-17 expenditures include a 0.8% general wage adjustment with 2.50% increases budgeted in subsequent years. Wage adjustment increases are based on available Consumer Price Index (CPI) information which is used by Cook County to calculate annual limitations on property tax extensions. Also included in the budget figures is an annual 2.75% average merit increase. Merit increases are based upon annual performance evaluations.

In order to attract and retain high-quality employees, every three years the Village indexes non-union employee salaries to the market place. Village staff last completed the review of information compiled from a 2009 municipal salary survey. Based upon this analysis, it was determined that current salaries were properly indexed within the market place resulting in no adjustments to full-time salaries for non-union personnel. Due to current financial conditions, no market place survey and no equity adjustments are planned at this time.

2. Salary Allocations

Salary allocations occur throughout various departments and divide personnel costs among the proper funds to appropriately recognize work function and activity performed by Village employees. Examples of salary allocations are payroll processing by the Finance Department (General Fund) for employees in other funds (Water, Sewer, Parking); or the labor incurred for the maintenance of parking lots (Parking Fund) performed by the Department of Public Works employees (General Fund).

3. IMRF Contributions

Previously, IMRF contribution rates had been relatively stable with minor fluctuations due to employee experience and investment returns. IMRF experienced significant investment losses in 2008 due to the struggling economy. The 2010 contribution rate was the first rate to reflect these significant losses. If IMRF had followed its normal rate setting methodology, the average employer contribution rate would have increased from 10 percent to 16 percent in 2010.

The IMRF Board implemented a plan to phase in the 2010 rate increase with annual increases in the contribution rate of 10 percent. The phase-in plan provides the flexibility to moderate the significant increases in the employer contribution rate while maintaining the commitment to fully fund the pension plan over a reasonable time period. The IMRF investment portfolio is highly diversified, designed to achieve maximum returns with an acceptable amount of risk, and remains focused on the long term.

IMRF reported an investment return of 20.1 percent in 2013 and an estimated rate of 5.5% for 2014. As IMRF utilizes the 5-year smoothed market rate of recognizing gains and losses, investment earnings offset investment losses from prior years and help moderate future employer contribution rates. IMRF reports a 5-year actuarial return of 9.9% which is significantly higher than their anticipated actuarial return rate of 7.5 percent.

IMRF expenditures in all operating departments are estimated to be under budget in FY 2014-15 due to the actual contribution rate for 2014 of 13.04% being slightly less than expected. For financial planning purposes, the budget reflects an IMRF contribution rate of 13 percent in FY 2015-16, and in subsequent fiscal years. Future year contribution rates will be adjusted as subsequent year investment activity is factored into the employer rate setting calculations. The IMRF Board will review the plan annually, as it will be subject to change based on future investment returns.

4. Printing & Postage

Expenditures include normal reoccurring costs for forms, postage, legal notices, animal and vehicle licenses, treasurer's report, copy paper, printer ribbons and other miscellaneous office

supplies. In order to secure favorable pricing, various forms are purchased in large supply which is anticipated to last several years.

FY 2014-15 estimated actual expenditures reflect a second mailing for vehicle license applications to ensure compliance with local ordinances, and an increase in postage rates from \$0.46 cents to \$0.49 cents, effective January 1, 2014.

5. Maintenance - Equipment

FY 2014-15 expenditures include maintenance contracts on the Village's accounting and investment software, a share of the copier maintenance contract, and general maintenance of office equipment. FY 2013-14 expenditures increased due to required maintenance and repair of two office printers and copy machine.

6. Professional Services

Expenditures include outsourcing the printing and mailing of Village vehicle and animal licenses. This program allows the Village to cross-reference addresses with water billing and postal records to establish accurate address records for application mailings resulting in increased compliance.

Expenditures also include the publication of an SEC continuing disclosure statement. This annual public information document is required for municipalities with over \$10 million in outstanding debt.

7. Auditing

FY 2014-15 estimated actual expenditures include the final year of the current audit contract. FY 2015-16 budgeted expenditures reflect a five percent increase with three percent increases in subsequent years.

FY 2015-16 expenditures also reflect an actuarial calculation required for Other Post Employment Benefits (OPEB) which must be completed every three years. The OPEB calculation is scheduled to occur again in FY 2018-19.

The OPEB actuarial valuation is the result of GASB 45 "Financial Reporting by Employees for Post-Employment Benefits Other than Pensions" which addresses how employers must account for and report costs and obligations for post-retirement health care and other non-pension benefits and began in FY 2009-10. Although the Village pays no costs associated with post-employment health care benefits, an "implied" amount is required to be calculated as part of the valuation due to the impact retirees' medical costs have on insurance premiums.

8. New Equipment

New equipment and computer equipment expenditures increased in FY 2011-12 due to a required upgrade of our MSI accounting software as previous versions are no longer supported or maintained by the vendor. Annual expenditures include computers, printers, software upgrades and miscellaneous office equipment for the Finance Department.

9. Equipment Reserves

This line item includes the transfer of funds to the Equipment Replacement Fund to provide for the future replacement of the financial software and the cash register/bar coding systems.

10. Miscellaneous Expenditures

Miscellaneous expenditures include credit card charges for payments for parking decals, vehicles stickers and water bills. The credit card fees are shared with the Water Fund for payment of water bills. The Village began accepting credit card payments January 1, 2008. This account also reflects credit card and transaction fees relating to on-line vehicle license purchases which were implemented in April, 2011.

Although credit card usage continues to reflect increased activity for Village fees and permits, FY 2014-15 expenditures are under budget due to the expiration of one processor contract, which was combined with another vendor resulting in the elimination of monthly fees and lower transaction costs. Subsequent year budgets have been adjusted to reflect actual experience.



## LEGAL DEPARTMENT

### **Statement of Purpose**

The Village Attorney and other legal firms provide legal opinions to the President, Village Board and staff on legal questions pertaining to the Village. The Village Attorney maintains a docket of all suits or proceedings in which the Village is an interested party; and reviews ordinances, bonds, contracts, conveyances and other written instruments as required. As needed, the Village Attorney prosecutes or defends suits for, or on behalf of, the Village, or recommends other legal firms to handle these.

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**LEGAL**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0104										
	<u>OPERATIONS &amp; CONTRACTUAL</u>									
6233	PROSECUTOR (TRAFFIC)	11,880	12,960	13,000	12,960	<b>13,000</b>	13,000	13,000	13,000	13,000
6234	PROSECUTOR (OTHER)	53,019	60,477	50,000	50,000	<b>50,000</b>	50,000	50,000	50,000	50,000
6235	LEGAL-SPECIAL	41,312	38,683	50,000	90,000	<b>50,000</b>	50,000	50,000	50,000	50,000
6238	LEGAL-PERSONNEL	90,370	42,288	25,000	25,000	<b>25,000</b>	25,000	25,000	25,000	25,000
6239	LEGAL-V.A.-RETAINER	96,419	111,957	108,000	108,000	<b>108,000</b>	108,000	108,000	108,000	108,000
	TOTAL FOR DEPARTMENT	293,000	266,365	246,000	285,960	<b>246,000</b>	246,000	246,000	246,000	246,000

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2/24/2015

## LEGAL

### Notes

1. Prosecutor - Traffic

The law firm of Faloon and Kenny is paid an agreed-upon amount for traffic-related issues. These expenditures are paid in part from the Legal Department (90%) and from the Parking Fund (10%).

2. Prosecutor - Other

This line item accounts for additional prosecution services for non-compliance cases involving property maintenance and other miscellaneous matters. The majority of these issues are handled by John Kenny of Faloon and Kenny. Expenditures reflect defendants who have chosen to resolve their compliance cases through litigation, while in other cases ownership is in doubt and therefore a formal legal process must be followed. Many of these costs may be reimbursable as cases are brought to court. A separate revenue account in the General Fund (5832 - Reimbursable Prosecutor) tracks settlement fees & fines.

3. Legal - Special

Previously, expenditures included specialized legal services performed by the Village Attorney outside the scope of the retainer such as zoning and land use issues, residential and commercial zoning code amendments, liquor code amendments, and consultation on various Village contracts.

FY 2014-15 estimated actual expenditures include legal services pertaining to redevelopment projects (former YMCA and 40 S. Ashland) as well as other case work. In most cases, these fees are reimbursable from applicants and reflected as miscellaneous revenue in the General Fund.

4. Legal - Personnel

Expenditures include legal advice and activities involving personnel issues and labor law. FY 2012-13 expenditures include a Police Union arbitration case pertaining to the labor contract which expired April 30, 2011. In addition, the Village negotiated a first-time collective bargaining agreement with telecommunication operators and updated the BOFPC Rules and Regulations to meet new legislative changes.

5. Legal - Village Attorney Retainer

This line item reflects the cost of legal services performed by the Village Attorney under a retainer agreement with the law firm of Holland and Knight. In order to limit and control expenditures, the agreement includes an expanded scope of legal services as part of the retainer while at the same time, provides incentives for legal work efficiencies.

## COMMUNITY DEVELOPMENT DEPARTMENT

### Statement of Purpose

The **Community Development Department** provides planning, review, inspection services, and staff support to the Village Board and Commissions in the areas relating to new construction, existing housing, plumbing, zoning, commercial food service, community and economic development for the residents and businesses of the Village in order to protect the public's health, safety, and welfare as well as to provide for the orderly development of the community.

### FY 2015-16 Key Objective

1. Facilitate permitting and redevelopment of the YMCA property, Meadowbrook Manor and 40 South Ashland.
2. Facilitate redevelopment of available parcels in the Village.
3. Continue staff development while simultaneously monitoring structure of department based upon workload. Utilize contractual inspector when appropriate to augment existing staff.
4. Working with management team continue to explore optimal utilization of existing parking during peak hours.
5. Continue joint marketing and promotion activity for community business districts with the La Grange Business Association.
6. Work closely with business community on continued efforts in marketing and leasing of available properties.
7. Continue focus on business retention and recruitment with emphasis on business diversity.
8. Update marketing tools on the Village's website and as needed in print.
9. Continue to improve building permit processes and practices.
10. Continue to pursue vacant building renovation or demolition.
11. Continue to work with building owners on new uses and rehabilitation of historic properties.
12. Work with GIS consultant to update Village parcel and available properties information.

Community Development Department

<b>Performance Measures</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b><i>Building</i></b>				
Building Permits Issued	861	900	883	892
Contractor Registrations	610	706	724	709
Plan Reviews	386	396	372	293
Sign Permits Issued	19	26	30	18
New Single Family Construction	8	8	12	11
Residential Remodeling	19	26	21	30
Commercial Permits Issued	4	10	10	10
<b><i>Planning and Zoning</i></b>				
Plan Commission Cases	4	4	6	4
Zoning Board of Appeals Cases	4	0	5	6
Administrative Adjustments	4	8	11	1
Design Review Cases	4	2	0	1

Village of La Grange  
Community Development Department  
Organization Chart



COMMUNITY DEVELOPMENT

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0106		<u>PERSONNEL</u>								
6000	SALARIES - FULL-TIME	418,950	439,852	408,274	405,017	<b>401,565</b>	406,617	418,687	431,159	444,048
6001	SALARIES - PART-TIME	14,935	16,643	30,502	32,691	<b>39,511</b>	40,914	43,062	45,322	47,702
6002	SALARIES - OVERTIME	-	-	500	180	<b>500</b>	500	500	500	500
6004	IMRF CONTRIBUTIONS	53,398	57,371	58,345	55,777	<b>53,441</b>	54,156	55,836	57,576	59,377
6005	FICA/MEDICARE	31,590	33,473	35,517	33,498	<b>33,781</b>	34,274	35,362	36,489	37,657
6010	HEALTH INSURANCE	68,325	71,379	74,623	60,315	<b>61,359</b>	65,900	70,782	76,031	81,672
6020	TRAINING & MEMBERSHIP	3,731	3,956	4,000	4,000	<b>4,000</b>	4,000	4,000	4,000	4,000
	SUBTOTAL	590,929	622,674	611,761	591,479	<b>594,157</b>	606,361	628,229	651,076	674,956
		<u>SUPPLIES &amp; MATERIALS</u>								
6100	SUPPLIES	2,932	2,354	3,500	2,500	<b>3,500</b>	3,500	3,500	3,500	3,500
6101	PRINTING & POSTAGE	4,655	2,780	4,000	3,855	<b>4,000</b>	4,000	4,000	4,000	4,000
6102	GAS & OIL	2,384	1,921	2,000	1,750	<b>2,000</b>	2,000	2,000	2,000	2,000
	SUBTOTAL	9,971	7,055	9,500	8,105	<b>9,500</b>	9,500	9,500	9,500	9,500
		<u>OPERATIONS &amp; CONTRACTUAL</u>								
6210	TELEPHONE	5,991	6,291	6,000	7,000	<b>7,000</b>	7,000	7,000	7,000	7,000
6220	MTCE-EQUIPMENT	4,562	4,772	4,000	5,347	<b>6,000</b>	6,000	6,000	6,000	6,000
6229	CONTRACTUAL SERVICES	13,490	12,177	37,000	25,000	<b>25,000</b>	25,000	17,000	17,000	17,000
6230	PROFESSIONAL SERVICES	68,114	34,482	28,000	34,062	<b>38,000</b>	28,000	28,000	28,000	28,000
6234	ELEVATOR INSPECTIONS	9,583	11,422	10,000	9,629	<b>13,000</b>	12,000	12,000	12,000	12,000
6239	ECONOMIC DEVELOPMENT	92,117	77,448	68,200	70,008	<b>73,700</b>	96,200	73,700	73,700	73,700
	SUBTOTAL	193,857	146,592	153,200	151,046	<b>162,700</b>	174,200	143,700	143,700	143,700
		<u>CAPITAL OUTLAY</u>								
6600	NEW EQUIPMENT	951	1,981	2,000	2,477	<b>2,500</b>	2,500	2,500	2,500	2,500
	SUBTOTAL	951	1,981	2,000	2,477	<b>2,500</b>	2,500	2,500	2,500	2,500
	TOTAL FOR DEPARTMENT	795,708	778,302	776,461	753,107	<b>768,857</b>	792,561	783,929	806,776	830,656

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**COMMUNITY DEVELOPMENT DEPARTMENT**

<b>Personnel Services</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>
Director	1	1	1	1	1	1	1	1
Asst. Community Dev. Director/Village Planner	1	1	1	1	1	1	1	1
Environmental Health/Code Enforcement Officer	1	1	1	1	1	1	1	1
Building Inspector	2	2	2	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1	1
<b>Total Full-Time</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
Part-Time Clerk	1	1	1	2	2	2	2	2
<b>Total Part-Time</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL</b>	<b>7</b>							

**NOTES**

1. Salaries - Full-Time & Part-Time

After a vacancy occurred in one of the two full-time building inspector positions in May 2014, the Community Development Department conducted an analysis of building department needs. In order to meet the operational impact of increasing demand for inspections and permitting from residential and commercial construction, the department eliminated one full-time building inspector position and hired one additional part-time clerical position to handle the increased workload at the building permit/inspection counter. Equally important, the administrative help relieved professional and technical staff who were handling clerical tasks which took time away from core job functions.

Residential inspections will continue to be administered by the remaining full-time building inspector. Inspections and plan reviews for large commercial and industrial projects such as the OPUS redevelopment project at Ogden and La Grange Road, the condominium project at 40 S. Ashland, Meadowbrook Manor redevelopment and La Grange Memorial Hospital renovations will be outsourced to a private engineering firm. The Contractual Services budget line item has been adjusted to reflect this change in providing commercial inspection services.

Further restructuring within the Community Development Department results in an overall decrease in the department budget beginning in FY 2014-15.

2. Health Insurance

FY 2014-15 estimated actual expenditures and subsequent year budgets decrease due to a vacancy which occurred in one of the department's two building inspector positions, resulting in the restructuring of personnel within the Community Development Department.

3. Training and Membership

Expenditures include various professional and technical training, memberships, and conferences for Community Development. This line item also reflects course work and seminars for professional certifications for the Building Inspector. Please note, additional training and certifications may be required as new energy codes are being considered for subsequent fiscal years.

4. Contractual Services

The Community Development Department utilizes a contractual plumbing inspector on a per inspection fee basis. FY 2014-15 expenditures reflect increased plumbing inspection activity for residential construction.

In lieu of the vacated full-time building inspector position, FY 2015-16 and FY 2016-17 budgets reflect additional contractual inspection services for commercial and industrial construction projects.

5. Professional Services

Annual budgeted expenditures include property maintenance issues such as weed control and trash disposal, title searches, recording liens, demolition and engineering services not related to specific building permits or zoning cases. FY 2015-16 budgeted expenditures also include \$10,000 to continue to update Village plat maps.

Expenditures in FY 2013-14 reflect the court ordered demolition of a foreclosed property on Franklin in the amount of \$11,000. The Village was reimbursed for this expenditure plus fines during the subsequent fiscal year.

Professional services in FY 2012-13 include the court ordered demolition and asbestos abatement of a foreclosed property on Ashland in the amount of \$25,000, which was reimbursed plus fines. In addition, expenditures reflect the completion of the re-work of the Site Development Guidelines.

6. Elevator Inspection

Budgeted expenditures include regularly scheduled semi-annual inspections and inspections for newly constructed elevators. The costs for elevator inspections are reimbursed by building property owners. FY 2015-16 and subsequent budgets reflect increased inspections resulting from the OPUS, 40 S. Ashland and other redevelopment projects.

## 7. Economic Development

Economic Development has been identified as a strategic planning priority by the Village Board. As such, the Community Development Director has the ability to adapt and react to a changing environment and conditions, while working within budget constraints.

Detailed on the next page are current and future expenditures for economic development within the Village. These programs will continue to be reviewed annually as part of the budget process.

Expenditures include strategic promotion, special events, LGBA joint advertising and cable advertising to reflect sponsorship for promotion and advertising of various LGBA events, including sidewalk sales and the “Unwrap LaGrange” campaign for the Hometown Holiday. In addition, the LGBA has an active and productive business education program which this budget continues to support.

Budgeted expenditures in FY 2016-17 include funding of \$25,000 for a marketing analysis which is part of the Comprehensive Plan, to be refreshed every ten years. The marketing analysis was last completed approximately in 2004. The marketing analysis will help address the significant changes in the commercial and multiple family environment that will take into account marketplace adjustments over the last ten years. As part of its approval requirements, Opus is expected to make a contribution of \$12,500 towards this effort.

Beginning with the FY 2015-16 budget, the LGBA is requesting an increase in the Village’s annual contribution for the Hometown Holiday event from \$12,000 annually to \$16,000. The increased contribution will provide additional funding for the “Unwrap LaGrange” promotion over an extended timeframe. The “Unwrap LaGrange” promotion was first introduced in FY 2014-15 and proven to be very successful with many restaurants and retailers reporting increased sales and activity during the promotion which ran from the middle of November to early January.

FY 2012-13 expenditures reflect the development, production, and installation of the new street banners. The new banners coincide with the ongoing “Shop LaGrange” campaign. In addition, the listing of vacant properties in a separate real estate web site (Co-Star) was eliminated as it was determined to no longer be useful. Vacant properties continue to be listed on the Village web site.

## 8. Equipment Reserve- ERF

As part of the ongoing cost containment efforts, it was determined that no additional contributions would be made to ERF for the future replacement of the three Community Development administrative vehicles. The vehicles will be replaced on an as-needed basis with available reserve funds. The estimated useful life of these vehicles has been increased from 7 to 10+ years due to the vehicles being well maintained with relatively few miles driven. Currently there are funds for two to three vehicles (\$45,000) in reserve for when a vehicle replacement is needed. When reserve funds are no longer available,

the Village will explore the cost/benefits of replacing administrative vehicles with stipends, mileage, or other methods of compensation.

VILLAGE OF LA GRANGE - COMMUNITY DEVELOPMENT  
 PROPOSED BUDGET FOR ECONOMIC DEVELOPMENT  
 ACCOUNT: 01-06-62-6239

DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 EST ACT	PROPOSED 2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
Banners-Design, Development and Installation	19,847	3,820	3,700	2,380	3,700	3,700	3,700	3,700	3,700
Strategic Promotion, Special Events Recruitment Ads, Advertising	34,464	31,395	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Shoppers Guide	3,402	3,717	4,500	3,900	4,500	4,500	4,500	4,500	4,500
Kiosk Updates & Maintenance	3,880	4,690	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Chamber of Commerce, ISCS, IEDC Memberships Retail Leads	3,899	3,824	4,800	4,000	4,800	4,800	4,800	4,800	4,800
New Business Welcome	429	150	400	400	400	400	400	400	400
Economic Development Initiatives	5,188	2,969	2,500	1,500	2,500	2,500	2,500	2,500	2,500
New Initiatives & Marketing Market Assessment - FY 2016-17	72	6,668	5,000	8,726	5,000	27,500	5,000	5,000	5,000
Existing Business Education & Retention	1,306	2,170	2,000	2,602	3,500	3,500	3,500	3,500	3,500
Weekend parking deck monitoring for capacity (as needed)	4,130	2,545	800	2,000	800	800	800	800	800
Holiday Walk	12,000	12,000	12,000	12,000	16,000	16,000	16,000	16,000	16,000
Pet Parade	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
<b>Total Economic Development</b>	<b>92,117</b>	<b>77,448</b>	<b>68,200</b>	<b>70,008</b>	<b>73,700</b>	<b>96,200</b>	<b>73,700</b>	<b>73,700</b>	<b>73,700</b>



## POLICE DEPARTMENT

### Statement of Purpose

The **Police Department** maintains public safety, enforces criminal and traffic laws, investigates crimes, and provides rapid and efficient emergency response in a three-way partnership with residents, Village officials and the Police Department in an effort to be more strongly connected to the diverse communities that it serves. Achievement of this undertaking requires providing officers with more time to work proactively with members of the community in an effort to reduce crime and safety-related problems.

### FY 2015-16 Key Objectives

1. Continue to evaluate and apply new technology to enhance the delivery of public safety services and improve operational efficiencies and effectiveness.
2. Assist with the implementation phase of the proposed consolidation of dispatch operations with two neighboring communities. Actively participate in the selection process for the hiring of a Project Manager/Executive Director to oversee build-out of the new facility and to manage its day-to-day affairs once it becomes operational.
3. Maintain existing community programs, such as D.A.R.E. and part-time LTHS School Resource Officer.
4. Continue to apply our non-directed patrol time to issues related to traffic and pedestrian safety.
5. Continue with our CBD vigilance and interaction with youth.
6. Continue liaisons with citizen, business and service groups and organizations.
7. Continue to utilize the part-time Police Officer program in support of existing departmental functions and patrol needs, with a focus on traffic enforcement.
8. Continue with resourceful and innovative scheduling solutions in order to provide primary police services when staffing challenges arise.
9. Continue to explore funding opportunities through the Office of Homeland Security and with other Federal, State, and County agencies to improve our service and preparedness levels.
10. Continue to participate in the development of parking strategies to manage the Village's parking supply. Also, evaluate new parking enforcement technology, collections, and expanded enforcement efforts during peak demand on Friday and Saturday evenings.
11. Continue to evaluate and implement a restructuring plan which enhances the delivery of public safety services, improves operational efficiencies and optimizes personnel.

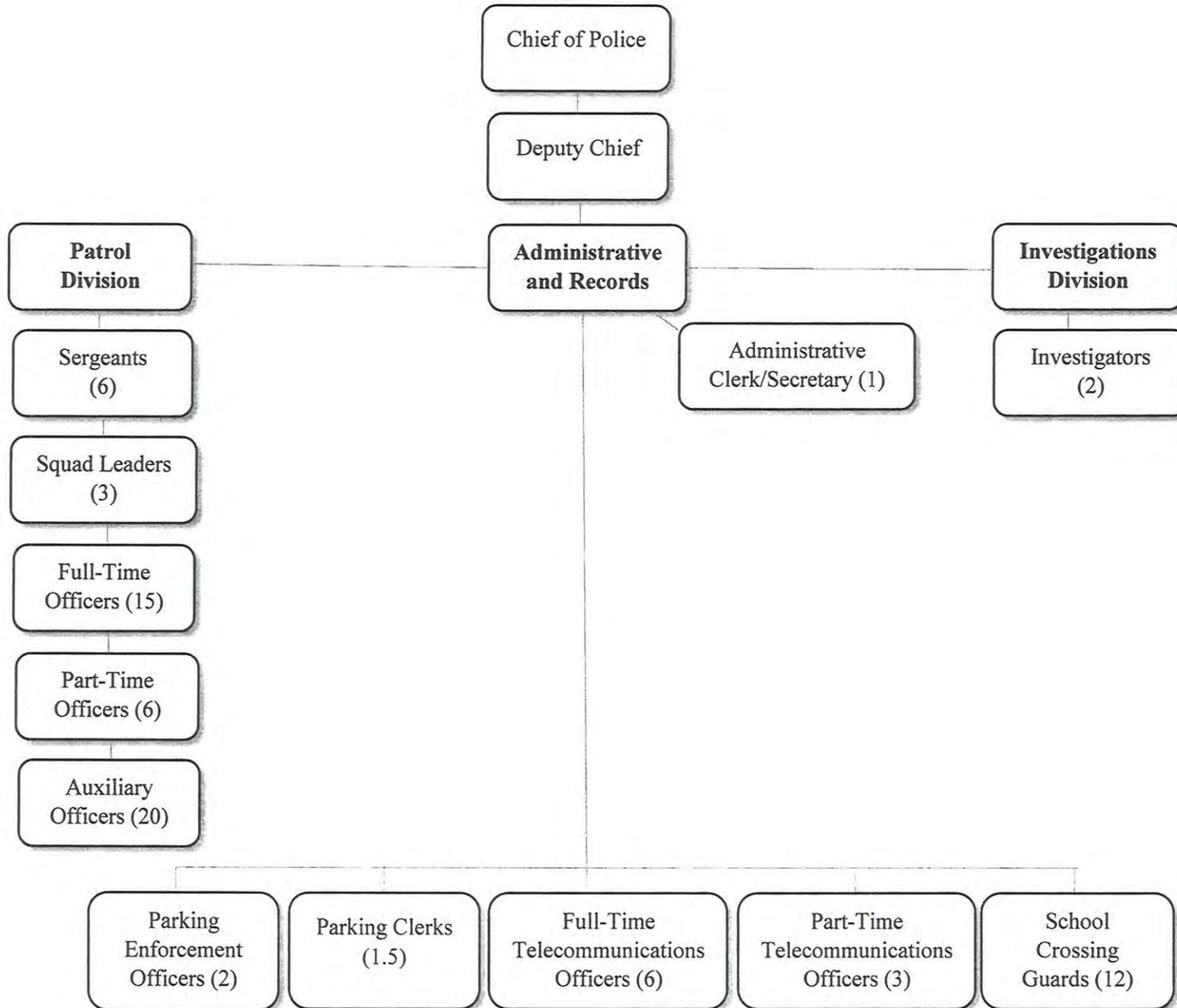
12. Work with the Village Manager's office in filling the vacancy in the position of Police Chief, including orderly transition, setting operational goals, and emphasis on organizational development.
13. Explore opportunities for shared policing services, after priority has been given to filling the Police Chief vacancy, evaluating and implementing a restructuring plan, successfully launching the consolidated dispatch center.

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Police Department – Performance Measures

<b>ACTIVITY CATEGORY</b>	<b>YTD TOTALS 2012</b>	<b>YTD TOTALS 2013</b>	<b>YTD TOTALS 2014</b>
Index Crimes	186	131	170
Index Crimes Cleared	26	22	19
Non-Index Crimes	243	329	386
Non-Index Crimes Cleared	108	112	109
Accident Reports	653	611	787
Parking Citations	6,386	7,330	9,278
Traffic Citations	1,427	1,274	1,146
Compliance Citations	917	1,097	685
D.U.I. Arrests	28	11	30
Calls For Service / CAD Events	15,128	15,961	15,630
Felony Arrests	38	19	8
Misdemeanor Arrests	234	72	72
Juvenile Arrests	21	26	16
Prisoners Held In Lock-Up	110	84	102

Village of La Grange  
Police Department  
Organization Chart



**POLICE**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0107	<b>PERSONNEL</b>									
6000	SALARIES - FULL-TIME	2,711,290	2,760,309	2,788,700	2,681,874	<b>2,721,566</b>	2,820,613	2,966,722	3,117,899	3,271,656
	SALARY ALLOCATIONS									
	Salaries - Full-Time Parking	(165,214)	(172,869)	(177,000)	(176,637)	<b>(175,872)</b>	(181,918)	(191,000)	(200,658)	(209,586)
		<u>2,546,076</u>	<u>2,587,440</u>	<u>2,611,700</u>	<u>2,505,237</u>	<u><b>2,545,694</b></u>	<u>2,638,695</u>	<u>2,775,722</u>	<u>2,917,241</u>	<u>3,062,071</u>
6000	SCHOOL RESOURCE OFFICER	-	-	25,000	-	<b>25,000</b>	27,500	30,250	33,275	36,600
6001	SALARIES - P/T DISPATCH	9,155	6,757	17,923	17,924	<b>18,229</b>	18,876	19,546	20,240	20,958
6002	SALARIES - OVERTIME	169,176	150,912	125,000	165,000	<b>130,000</b>	135,000	140,000	145,000	150,000
6003	SALARIES - P/T POLICE	51,111	52,982	51,880	50,614	<b>52,767</b>	54,086	55,438	56,824	58,245
6004	IMRF/SLEP CONTRIBUTIONS	65,813	75,065	69,736	62,795	<b>49,458</b>	50,734	52,173	53,661	55,074
6005	FICA/MEDICARE	68,563	72,718	76,316	71,668	<b>74,923</b>	77,190	80,268	83,442	86,635
6006	SALARIES - ROLL CALL TIME	16,231	16,330	16,000	17,500	<b>18,000</b>	18,500	19,000	19,500	20,000
6007	SALARIES - JAG STIMULUS	6,361	35,213	-	-	-	-	-	-	-
6008	SALARIES - HOLIDAY	54,846	54,634	56,000	56,000	<b>57,000</b>	58,000	59,000	60,000	61,000
6009	SALARIES - CROSSING GRDS	80,159	78,304	83,948	82,810	<b>85,093</b>	85,773	87,918	90,116	92,369
6010	HEALTH INSURANCE	341,355	352,763	361,758	334,397	<b>348,085</b>	373,370	400,551	429,771	461,182
6011	SALARIES - IDOT GRANT	1,959	1,331	-	4,939	-	-	-	-	-
6020	TRAINING & MEMBERSHIP	35,779	31,486	35,000	35,000	<b>38,000</b>	33,500	38,000	33,500	38,000
6021	UNIFORMS	27,569	24,168	22,700	22,700	<b>23,000</b>	23,000	23,000	23,000	23,000
	<b>SUBTOTAL</b>	<b>3,474,153</b>	<b>3,540,103</b>	<b>3,552,961</b>	<b>3,426,584</b>	<b>3,465,248</b>	<b>3,594,224</b>	<b>3,780,865</b>	<b>3,965,570</b>	<b>4,165,133</b>
	<b>SUPPLIES &amp; MATERIALS</b>									
6100	SUPPLIES	14,693	8,891	13,000	13,000	<b>13,000</b>	13,000	13,000	13,000	13,000
6101	PRINTING & POSTAGE	4,181	3,862	6,000	6,000	<b>6,000</b>	6,000	6,000	6,000	6,000
6102	GAS & OIL	70,879	67,499	70,000	60,000	<b>70,000</b>	70,000	70,000	70,000	70,000
	<b>SUBTOTAL</b>	<b>89,753</b>	<b>80,252</b>	<b>89,000</b>	<b>79,000</b>	<b>89,000</b>	<b>89,000</b>	<b>89,000</b>	<b>89,000</b>	<b>89,000</b>
	<b>OPERATIONS &amp; CONTRACTUAL</b>									
6210	TELEPHONE	16,678	17,420	17,500	19,000	<b>19,250</b>	19,500	19,750	20,000	20,250
6220	MTCE.-EQUIPMENT	71,054	86,658	45,000	46,000	<b>52,500</b>	65,500	47,500	52,500	65,500
6240	ANIMAL CONTROL	840	695	2,000	2,000	<b>2,000</b>	2,000	2,000	2,000	2,000
6241	PRISONER MEALS	1,079	1,015	1,200	1,000	<b>1,200</b>	1,200	1,200	1,200	1,200
	<b>SUBTOTAL</b>	<b>89,651</b>	<b>105,788</b>	<b>65,700</b>	<b>68,000</b>	<b>74,950</b>	<b>88,200</b>	<b>70,450</b>	<b>75,700</b>	<b>88,950</b>

**POLICE**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0107										
	<u>CAPITAL OUTLAY</u>									
6600	NEW EQUIPMENT	2,005	2,005	10,000	11,000	<b>10,000</b>	5,000	5,000	5,000	5,000
6605	COMPUTER EQUIPMENT	3,681	4,758	3,500	3,500	<b>3,500</b>	3,500	3,500	3,500	3,500
6660	EQUIPMENT - RESERVE(ERF)	87,537	96,266	97,489	97,489	<b>98,239</b>	99,822	100,322	100,322	103,489
	SUBTOTAL	93,223	103,029	110,989	111,989	<b>111,739</b>	108,322	108,822	108,822	111,989
	<u>MISCELLANEOUS</u>									
6860	PUB./EMPL. RELATIONS	4,218	1,047	2,000	2,000	<b>2,000</b>	2,000	2,000	2,000	2,000
6892	GRANTS \ EQUIP-SUPPLIES	9,447	4,877	-	-	-	-	-	-	-
	SUBTOTAL	13,665	5,924	2,000	2,000	<b>2,000</b>	2,000	2,000	2,000	2,000
	TOTAL FOR DEPARTMENT	<u>3,760,445</u>	<u>3,835,096</u>	<u>3,820,650</u>	<u>3,687,573</u>	<b><u>3,742,937</u></b>	<u>3,881,746</u>	<u>4,051,137</u>	<u>4,241,092</u>	<u>4,457,072</u>

BUD15\16POLICEBUD  
2/24/2015

**POLICE DEPARTMENT**

<b>Personnel Services</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>
Chief	1	1	1	1	1	1	1	1
Lieutenants/Deputy Chief	3	3	3	1	1	1	1	1
Sergeants	5	5	5	6	6	6	6	6
Patrol Officers	19	19	19	20	20	20	20	20
Administrative Secretary	1	1	1	1	1	1	1	1
Communications Operators	6	6	6	6	6	6	6	6
Total Full-Time	35*	35*	35*	35**	35*	35*	35*	35*
Part-Time Officers	6	3	3	3	3	3	3	3
Part-Time Com Operator	1	1	1	1	1	1	1	1
Crossing Guards	12	12	12	12	12	12	12	12
Total Part-Time	16	16	16	16	16	16	16	16
<b>TOTAL</b>	<b>51</b>							

\* As part of the Village's cost-containment plan, one position will remain vacant until such time revenue sources are available to fund the position.

\*\* For purposes of budget development and financial planning, the Village's contribution to fund the shared allocation of a School Resource Officer is reflected as a separate line item under Full-time Salaries. However, staffing charts such as the one above will not be amended until the concept has been agreed to and finalized between the Village and School District 204.

NOTES

1. Salaries - Full-Time

Early in FY 2014-15, the Village Board adopted by ordinance, a change in the Police department's organizational structure, as proposed by the Police Chief, which included the new rank of Deputy Chief (see Personnel Service chart above). The new Police Department model realigns administrative tasks between the Police Chief and Deputy Chief, and assigns the responsibilities of shift supervision and shift operations to the Sergeant positions.

As noted below, the Police Chief retired December, 2014. As such, the Police Department continues to evaluate operational and strategic needs as it relates to rank, structure, staffing and future needs. The proposed budget reflects the creation of a sixth Sergeant position to offset the elimination of the two Lieutenant positions in order to ensure adequate shift supervision and shift coverage. With the implementation of the restructuring plan, there will also be one additional patrol officer on the street (from 19 to 20).

Full-time salaries are estimated to be significantly under budget in FY 2014-15 due to temporary vacancies created by the retirement of the Police Chief and two police officers, net of accrued leave, and one resignation. In order to maintain enforcement efforts, vacancies were quickly filled. The three new officers have attended and completed the Police Academy, with two released to full duty and one currently participating in required in-house training.

The Police Department has also experienced several extended leaves due to illness and work-related injuries. Although the addition and training of eight new officers over the past two years and illnesses has placed significant stress on staffing, the Police Department remains committed to maintain public safety, enforce local and state laws, investigate crime and provide emergency response within the community.

The Police Department continues to operate under a cost containment plan (1 full-time vacancy) to reduce operating expenditures due to the length and severity of the recession. The staffing level for the Police Department will remain as currently identified in the budget document at 35 full-time positions as it is the Village's intent to return to this staffing level as soon as it becomes feasible without creating an additional financial burden on the Village's long-term fiscal condition.

#### School Resource Officer – LTHS North Campus

In fall of 2013, Lyons Township High School (LTHS) District 204 requested that the Village consider collaborating on bringing a full-time School Resource Officer (SRO) to its North Campus. The Village currently provides a SRO to North Campus at no cost to the District, one day per week, subject to the operating needs of the Police Department.

Consideration for the position is based upon the fact that the La Grange community may benefit from a shared full-time SRO position due to: 1) enhanced public safety at Lyons Township High School North Campus during the school year; and 2) additional patrols/enforcement efforts in the Central Business District during the summer months. The Village Board initially indicated support to further evaluate the concept, however, expressed concerns with the budget impact.

On February 10, 2014, the Village Board held a pre-budget development workshop to review staff analysis on the SRO position, budget development/impact, and discuss the proposal as a matter of policy, community need, and alignment with the Village's strategic priority concerning public safety.

After considerable discussion, it was the consensus of the Village Board to support the new SRO position due to the operational benefits to the La Grange Police Department, and due to the added benefits from the presence of a full-time officer at LTHS including: 1) building positive relationships, developing lines of communication and trust between students and law enforcement; 2) enhanced safety for students, faculty and staff; and 3) crime prevention.

For purposes of budget development and financial planning, the Village's contribution to fund the shared allocation of the SRO position is reflected as a separate line item under full-time salaries. The budgeted cost figure of \$25,000 in FY 2014-15 is based upon the Village's ability to partially fund a new public safety officer position as identified in the course of pre-budget development workshops. As the Village continues to operate under a cost containment plan, the FY 2015-16 budget only provides funding for the Village's contribution for the SRO position and does not restore Police Department staffing to its pre-recession level.

Terms, conditions and details of an intergovernmental agreement between the Village and LTHS were not finalized in FY 2014-15. Additional information regarding the SRO position will be included in subsequent budget documents should an agreement be reached.

2. Salaries - Overtime

FY 2014-15 estimated actual overtime expenditures are over budget due to officers covering shifts as the newly hired replacement officers are being trained. The increase in overtime also reflects extended leaves of absence due to illness and work related injuries. In an attempt to offset the increased cost of overtime, the Police Department utilizes flex time for officers and when possible, shifts scheduled work hours for specialized details.

3. Salaries - Part-time

Over ten years ago, the Police Department established the part-time police officer program to augment staffing within the Department. The part-time police officer initiative is a program budget and the actual number of part-time personnel is subject to change based on departmental needs. Part-time officers provide increased levels of service to the community by performing programmed enforcement activities and other assignments which cannot be accomplished with regularity by existing law enforcement personnel.

4. IMRF/SLEP Contributions

FY 2014-15 estimated actual expenditures are under budget and subsequent year budgets decrease due to the retirement of the Police Chief, who was a participant in the Sheriff Law Enforcement Personnel (SLEP) retirement plan.

5. Salaries – Roll Call Time

Expenditures reflect payment of patrol officer roll call time as stipulated in the current collective bargaining agreement. Roll call time varies upon police officers taking direct payment or converting to compensatory time.

6. Salaries - Judicial Assistance Grant (JAG)

The Village was the recipient of a Judicial Assistance Grant to concentrate on police presence and enforcement in the Central Business District, as well as pedestrian and

traffic movement during peak times in the Village. The grant primarily funds special details (CBD, truck, parking enforcement and public relations) for both full-time and part-time personnel. Expenditures in FY 2013-14 reflect utilizing the remaining balance of the grant funding. No expenditures are budgeted in subsequent years, as we do not anticipate further federal funding.

7. Salaries - Holiday Time

Expenditures reflect the estimated number of hours for holiday time which fluctuates annually due to the police officers' ability to accrue compensatory time in lieu of overtime pay.

8. Salaries – IDOT Grant

The Village received Highway Safety Memorial Day grants from the Illinois Department of Transportation (IDOT) for saturation patrols throughout the Village for safety belt enforcement during the last two weeks in May. Funding varies based upon grant availability from the State of Illinois.

9. Health Insurance

Expenditures are under budget in FY 2014-15 due to two new employees electing single health coverage rather than family and one employee electing no insurance coverage. In addition, one employee changed from single coverage to family early in the fiscal year.

10. Training and Membership

The Police Department focuses on career development and certifications for police officers. This line item accounts for all department basic training, specialty training, MCAT training, and funding for college tuition for continuing education opportunities for police officers and dispatchers. Staff and Command school, supervisory training, and LEXIPOL services are also budgeted in this account. LEXIPOL services provide daily training programs for officers, focusing on topics of high risk, low frequency and policy changes.

FY 2015-16 budgeted expenditures include funding for a crime scene investigation class required every two years for participation in the South Suburban Task Force, funding for a new recruit at the Police Academy in anticipation of one new hire every other year, an increase in the ammunition budget to train a second range officer, and rifle qualification ammunition for new police officers.

11. Printing & Postage

Expenditures include mailing reports to the State and other governmental agencies and responding to citizen requests for information. This line item also accounts for letterhead, envelopes, forms and advertising fees for employment opportunities.

12. Maintenance - Equipment

Annual maintenance includes expenditures related to police squads, computers, printers, radios, radar units and miscellaneous office equipment. This account also includes the annual maintenance contract for the policy manual updates and enhancements.

FY 2013-14 expenditures reflect increased maintenance for the police squad cars in their final year of ownership. Due to the significant increase in maintenance costs resulting from the extension of the useful life of a police squad to four years, the scheduled replacement of future police squads is being maintained at three years as previously budgeted.

The cost of replacing shooting range filters is also included in this budget. Maintenance of the range is governed by strict EPA environment lead abatement regulations. Pre-filters and Rigor-Flo filters are scheduled for replacement every year at a cost of \$5,000 and Hepa-filters scheduled every three years at a cost of \$7,500. All filters were scheduled for replacement in FY 2013-14.

13. New Equipment

Budgeted expenditures in FY 2015-16 include the replacement of the Police Department's Personal Protection Equipment (PPE), specifically the police officers' respirators and filters which expire in 2015. The respirators allow officers to perform their public safety role in environments including, but not limited to, hazardous material release, chemical attack, and pandemic flu or other biological emergencies. Previously, PPE was funded by a homeland security grant after 9-11; however, funds are no longer available with replacement equipment purchased at the expense of the local agency/municipality.

Estimated actual expenditures of \$10,000 in FY 2014-15 reflect updating software for all existing security cameras within the Police Department and the replacement of a radar unit from DUI fines. Subsequent years' budgeted expenditures reflect miscellaneous equipment required to maintain operations within the Police Department.

14. Equipment Reserves

The Police Department extended the useful life of the police squads purchased in May 2009 to four years. Due to the vehicles incurring excessive repairs and maintenance in this fourth year of patrol usage, the replacement of future police squads will remain at the current three-year cycle. New squad cars were scheduled to be purchased in May 2013. However, due to a series of delays, the new squad cars were not delivered until March 2014.

Due to an increase in the base price of police squad cars since the last purchase, the reserve for the replacement of the next fleet of squad cars was adjusted, resulting in an increase to the annual transfer to ERF of \$8,500 beginning in FY 2013-14.

15. Public/Employee Relations and Canine Unit

The Public/Employee Relations account reflects expenditures related to the D.A.R.E. Program which includes student workbooks, t-shirts, graduation certificates and teaching materials. Additional expenditures in this account include bike rodeo, community programs and presentations associated with Parent University, Safety Awareness, Stranger Danger, stickers, safety pamphlets, and gang awareness information.

The Canine Unit account includes training classes, specialized equipment, veterinarian fees and grooming for the police dog.

Over the past several years the Village has received significant funds totaling approximately \$250,000 from the Police Department's involvement in local and regional drug investigations. However, these funds are restricted and must be utilized for expenditures directly related to drug enforcement activities. As such, the Police Department uses drug asset forfeiture funds to fund annual expenditures related to the D.A.R.E. Program and Canine Unit. A separate special revenue fund has been established to account for asset/forfeiture revenues and expenditures.

In order to extend the availability of the drug asset forfeiture funds, the Police Department is recommending the use of these funds to support these two drug prevention programs. The Police Department is also exploring the use of drug asset forfeiture funds for purchases of supplementary department equipment and vehicles to enhance enforcement efforts, specifically the canine unit, depending on the availability of funds.

The Police Department will continue to explore the alternate use of these funds for department priorities relating to drug investigation and enforcement. Please note these funds may not be utilized to support salaries or overtime expenditures.

16. Grants – Equipment/Supplies

In addition to increased enforcement efforts, the Judicial Assistance Grant (JAG) also provided funding for the purchase of a traffic message board, ID cards, computers and software updates.

## AUXILIARY POLICE

### Statement of Purpose

The **Auxiliary Police Unit** is a unit of volunteers who work with the members of the La Grange Police Department. Among the various duties performed by the Auxiliary Unit, their primary function is in support of the regular Police Force. Auxiliary Officers donate time to the Department and the Village.

### FY 2015-16 Key Objectives

1. Continue to assist the Police Department with bicycle, Segway, and foot patrols in the Central Business District and elsewhere throughout the Village.
2. Continue the high level of performance and donated time to the La Grange Police Department and the Village, with the goal of 300 hours for every Auxiliary Officer per year and 3500 hours per year for the entire Auxiliary Police Unit.
3. Continue training Auxiliary Police Unit members in-house and through course offerings through Northeast Multi-Regional Training Unit.
4. Continue security checks on closed homes throughout the Village of La Grange.
5. Continue participating in the many youth programs offered throughout the year.
6. Continue to survey streetlights, street signs, and other issues needing replacement or attention.
7. Assist the Police Department with Central Business District patrols and parking enforcement when needed.
8. Assist the Police Department with directed patrols such as in various parks and individual neighborhoods.
9. Assist the Police Department during parades, 5K runs and special events in the community.
10. Assist the Police Department with traffic and/or crowd control during any major incident, or otherwise as ordered by the Chief of Police.
11. Work with the community, with appointed and elected Village Officials, members of the Police Department, and residents and businesses to foster high-quality community relationships and partnerships along the guidelines of a Community Oriented Policing Philosophy.

AUXILIARY POLICE

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0108		<u>PERSONNEL</u>								
6020	TRAINING & MEMBERSHIP	4,113	530	5,000	4,300	<b>5,000</b>	5,000	5,000	5,000	5,000
6021	UNIFORMS	2,931	990	5,500	2,500	<b>5,500</b>	5,500	5,500	5,500	5,500
	SUBTOTAL	7,044	1,520	10,500	6,800	<b>10,500</b>	10,500	10,500	10,500	10,500
		<u>SUPPLIES &amp; MATERIALS</u>								
6100	SUPPLIES	-	-	100	100	<b>100</b>	100	100	100	100
		<u>OPERATIONS &amp; CONTRACTUAL</u>								
6220	MTCE.-EQUIPMENT	120	-	500	500	<b>500</b>	500	500	500	500
		<u>CAPITAL OUTLAY</u>								
6660	NEW EQUIPMENT	-	-	1,000	500	<b>1,000</b>	1,000	1,000	1,000	1,000
	TOTAL FOR DEPARTMENT	7,164	1,520	12,100	7,900	<b>12,100</b>	12,100	12,100	12,100	12,100

BUD13\14AUXBUD  
2/24/2015

## AUXILIARY POLICE

<b>Personnel Services</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>
Auxiliary Director	1	1	1	1	1	1	1	1
Auxiliary Officers	19	19	19	19	19	19	19	19
Total Auxiliary Officers	20	20	20	20	20	20	20	20

### NOTES

1. Training and Membership

The budgeted (authorized) staffing level for the auxiliary police program is 20 officers. Currently there are nine auxiliary officers with a goal to add eleven more during the next fiscal year. The addition of new officers results in additional training costs for mandatory firearm training and Northeast Multi-Regional Training memberships.

The addition of new auxiliary officers may be postponed due to the unavailability of full-time officers needed for training.

2. Uniforms

The FY 2014-15 and subsequent years' budgets reflect the addition of new auxiliary officers and the current annual uniform allowance of \$250 per officer.

3. Supplies

This account covers expenditures related to the replacement of flashlights, flashlight batteries, radio batteries and other miscellaneous supplies as required.

4. New Equipment

This line item includes the purchase of one new radio annually to supplement Police Department radios during emergencies and special details.



## **FIRE DEPARTMENT**

### **Mission Statement**

The mission of the La Grange Fire Department is the preservation of life and property of citizens and visitors of the Village of La Grange from fire and medical emergencies; maintaining the readiness of personnel, fire station and equipment to promptly respond to a citizen's request for emergency, rescue, or both accidental and natural disasters. This shall be accomplished through fire suppression, advanced life support emergency medical services, fire prevention and code enforcement, training and public education.

### **FY 2015-2016 Key Objectives**

1. Continue to review, analyze and implement a proposed restructuring plan which enhances the delivery of public safety services, improves operational efficiencies and optimizes personnel.
2. Continue to evaluate fire prevention activities, public education programs, training activities and the impact on operations as a result of cost containment.
3. Continue to enhance Officer leadership and development of department personnel through increased supervisor and management training. Identify and pursue new training opportunities.
4. Continue an Officer mentoring program for future leadership and succession planning at all levels of the Department.
5. Continue to explore the availability of Federal and State Grants to enhance our over-all ability of providing services to the community. Continue to administer the SAFER grant which has allowed the department to hire one Firefighter/Paramedic for a two year period. This position does not restore the Fire Department to its pre-recession staffing level unless the position is funded permanently at the conclusion of the grant program. The current projected end date of the SAFER grant is March/April 2016.
6. With Emergency Management playing a significant role in departmental operations, and to mitigate injury, the loss of life and damage to property in the event of a natural or man-made disaster, the Department will continue working with our planning partners, Cook County, FEMA, and the Department of Homeland Security. We also continue to support the MRC program and maintain the required NIMS training for Departmental staff and other Village employees.
7. Continue a pro-active, co-operative approach to fire prevention in general and as it relates to the Central Business District. Work with the Community

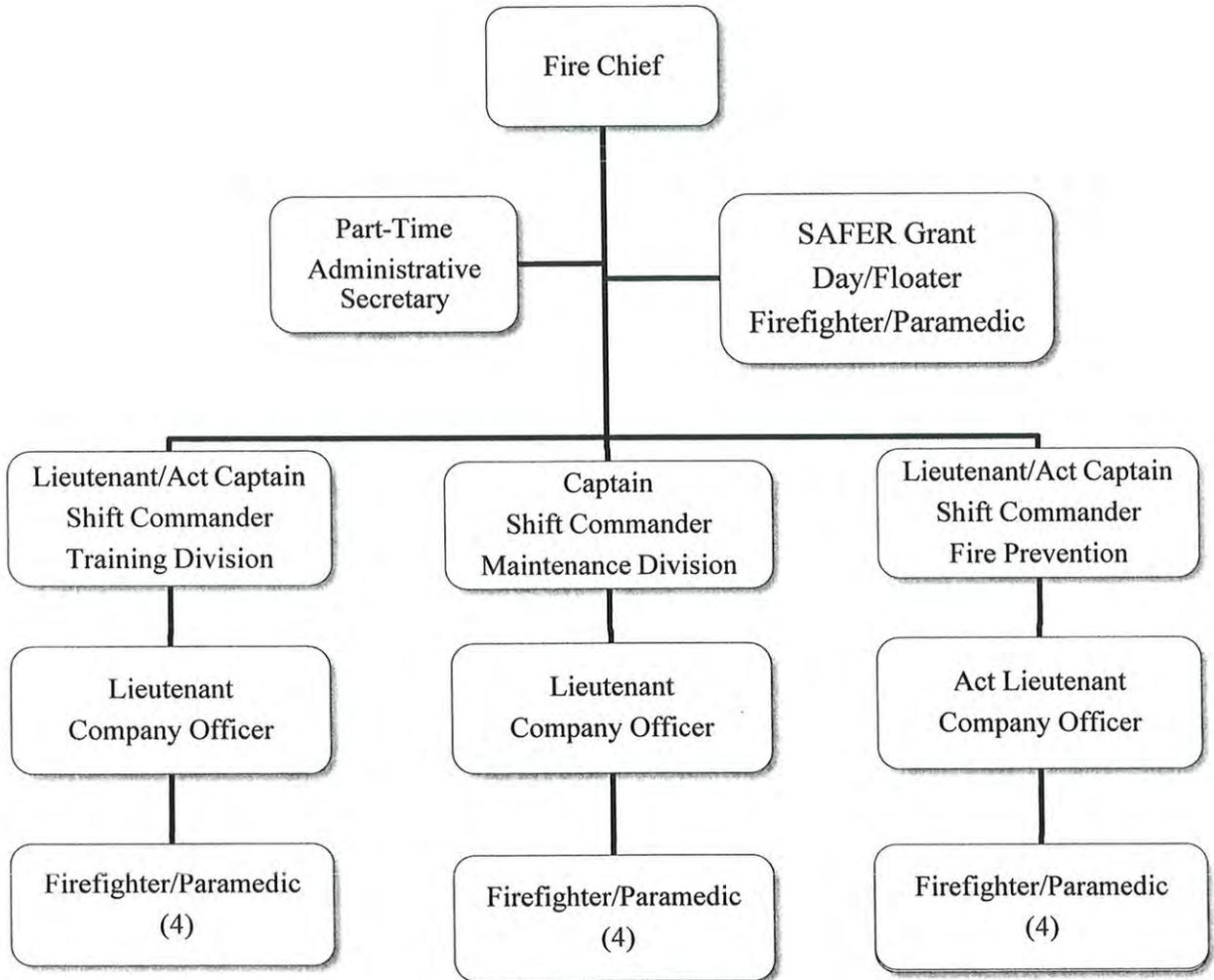
Development Department to identify the costs and benefits as they relate to updating the fire prevention codes.

8. Continue to explore partnerships with neighboring communities in relation to providing fire and emergency medical service delivery. Assist the Village with the implementation of the proposed consolidated dispatch center. Actively participate in the selection process for the hiring of a Project Manager/Executive Director to oversee build-out of the new facility and to manage its day-to-day affairs once it becomes operational.
9. Continue to plan for facility improvements to the station while continuing to explore and identify potential grant opportunities and available resources.
10. New Fire Chief to work with Village Manager's office in setting operational goals, with an emphasis on organizational development.

PERFORMANCE MEASURES	FY 2012		FY 2013		FY 2014	
Incidents						
Fire Response	741		722		745	
EMS Response/Transports to ED	1,136		1208/987		1323	
Fire Mutual Aid Given	293		262		159	
EMS Mutual Aid Given	124		139		161	
Unavailable for Fire Auto/Mutual Aid (Overlapping Incidents not in Total)	50		44		16	
<b>TOTAL</b>	<b>(305)</b>		<b>(332)</b>		<b>N/A</b>	
	<b>1878</b>		<b>1930</b>		<b>2068</b>	
Mutual Aid	Given	Rec'd	Given	Rec'd	Given	Rec'd
Fire: Brookfield	83	107	80	134	35	73
La Grange Park	107	65	112	56	68	30
Pleasantview	16	127	14	144	9	81
Mc Cook	24	31	3	12	1	11
Western Springs	44	48	27	20	23	8
MABAS 10	17	32	20	15	21	3
Non MABAS 10	0	8	1	2	2	0
<b>TOTAL</b>	<b>291</b>	<b>418</b>	<b>243</b>	<b>380</b>	<b>159</b>	<b>206</b>
EMS: Brookfield	3	5	3	11	2	14
La Grange Park	77	56	84	47	105	63
Pleasantview	27	22	24	24	34	21
Mc Cook	1	0	0	1	0	0
Western Springs	5	19	12	19	23	8
MABAS 10	9	4	16	2	21	3
Non MABAS 10	0	0	0	0	0	0
<b>TOTAL</b>	<b>122</b>	<b>106</b>	<b>139</b>	<b>104</b>	<b>161</b>	<b>124</b>
Fire Prevention Activity						
On-Site Inspections	625		719		623	
Plan Reviews	68		53		42	
Re-inspections	93		287		98	
Certif. of Occupancy Inspections	23		22		20	
General Complaint Inspections	9		8		4	
<b>TOTAL</b>	<b>818</b>		<b>1089</b>		<b>787</b>	
Property Save/Loss						
Structure Fire Value	887,00		3,189,000		90,650	
Vehicle Fire Value	10,00		3,000		12,500	
Other Fire Value	75,00		100,000		400	
<b>TOTAL</b>	<b>972,00</b>		<b>3,292,000</b>		<b>103,550</b>	

	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
Structure Fire Losses	589,200	1,393,000	72,650
Vehicle Fire Losses	1,000	3,000	32,500
Other Property Losses	75,000	100,000	46,250
<b>TOTAL</b>	<b>652,200</b>	<b>1,496,000</b>	<b>151,400</b>
Structure Fire Saved	297,000	297,000	18,000
Vehicle Fire Saved	9,000	0	0
Other Property Saved	10,000	10,00	0
<b>TOTAL</b>	<b>\$316,000</b>	<b>\$1,811,000</b>	<b>18,000</b>

Village of La Grange  
Fire Department  
Organization Chart



**FIRE DEPARTMENT**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0109	<b>PERSONNEL</b>									
6000	SALARIES - FULL-TIME	1,569,775	1,610,708	1,645,799	1,597,111	<b>1,636,639</b>	1,690,972	1,766,269	1,840,317	1,917,326
6001	SALARIES - PART-TIME	-	778	16,653	17,036	<b>17,746</b>	18,376	19,340	20,356	21,424
6002	SALARIES - OVERTIME	110,140	121,465	125,000	143,184	<b>130,000</b>	135,000	140,000	145,000	150,000
6004	IMRF CONTRIBUTIONS	6,813	1,228	-	-	-	-	-	-	-
6005	FICA/MEDICARE	25,774	23,431	25,947	26,344	<b>27,721</b>	28,651	29,911	31,156	32,453
6008	SALARIES - HOLIDAY	46,390	48,450	50,000	48,030	<b>51,500</b>	53,000	54,500	56,000	57,800
6010	HEALTH INSURANCE	255,774	257,954	269,215	265,580	<b>279,100</b>	299,073	320,944	344,026	368,838
6020	TRAINING & MEMBERSHIP	12,750	10,776	38,500	16,327	<b>25,000</b>	26,500	25,000	26,500	25,000
6021	UNIFORMS	19,119	21,444	21,800	22,697	<b>21,800</b>	21,800	21,800	21,800	21,800
	<b>SUBTOTAL</b>	<b>2,046,535</b>	<b>2,096,234</b>	<b>2,192,914</b>	<b>2,136,310</b>	<b>2,189,505</b>	<b>2,273,372</b>	<b>2,377,765</b>	<b>2,485,155</b>	<b>2,594,642</b>
	<b>SUPPLIES &amp; MATERIALS</b>									
6100	SUPPLIES	11,146	12,849	13,000	10,968	<b>13,000</b>	13,500	13,500	13,750	13,750
6101	PRINTING & POSTAGE	556	366	1,000	754	<b>1,000</b>	1,000	1,000	1,000	1,000
6102	GAS & OIL	15,469	14,873	16,000	13,500	<b>16,000</b>	16,000	16,000	16,000	16,000
	<b>SUBTOTAL</b>	<b>27,171</b>	<b>28,088</b>	<b>30,000</b>	<b>25,222</b>	<b>30,000</b>	<b>30,500</b>	<b>30,500</b>	<b>30,750</b>	<b>30,750</b>
	<b>OPERATIONAL &amp; CONTRACTUAL</b>									
6210	TELEPHONE	9,173	9,692	10,500	10,725	<b>10,750</b>	10,750	11,000	11,000	11,000
6220	MTCE.-EQUIPMENT	71,216	31,454	53,500	48,500	<b>54,000</b>	54,500	55,000	55,500	56,000
6250	FIRE PREVENTION	5,217	6,022	7,000	4,000	<b>6,250</b>	6,250	6,250	6,250	6,250
6252	WEST SUB. SPECIAL OP.	4,750	4,750	5,200	5,250	<b>5,250</b>	5,300	5,350	5,400	5,450
6253	EMERGENCY MED. SERVICES	9,469	9,624	13,000	11,800	<b>13,000</b>	13,000	13,000	13,000	13,000
6254	MEDICAL RESERVE CORPS	284	670	5,000	1,200	<b>5,000</b>	5,000	5,000	5,000	5,000
	<b>SUBTOTAL</b>	<b>100,109</b>	<b>62,212</b>	<b>94,200</b>	<b>81,475</b>	<b>94,250</b>	<b>94,800</b>	<b>95,600</b>	<b>96,150</b>	<b>96,700</b>
	<b>CAPITAL OUTLAY</b>									
6600	NEW EQUIPMENT	9,589	11,340	19,000	17,100	<b>10,000</b>	10,000	10,000	10,000	10,000
6601	SAFER GRANT / IMPRVMENTS	9,682	25,511	91,095	76,095	<b>62,969</b>	-	-	-	-
6605	COMPUTER EQUIPMENT	1,491	1,897	2,500	2,100	<b>2,500</b>	2,500	2,500	2,500	2,500
6660	EQUIPMENT - RESERVE(ERF)	74,620	100,235	105,175	105,175	<b>102,196</b>	103,123	100,901	100,901	107,856
	<b>SUBTOTAL</b>	<b>95,382</b>	<b>138,983</b>	<b>217,770</b>	<b>200,470</b>	<b>177,665</b>	<b>115,623</b>	<b>113,401</b>	<b>113,401</b>	<b>120,356</b>
	<b>TOTAL FOR DEPARTMENT</b>	<b>2,269,197</b>	<b>2,325,517</b>	<b>2,534,884</b>	<b>2,443,477</b>	<b>2,491,420</b>	<b>2,514,295</b>	<b>2,617,266</b>	<b>2,725,456</b>	<b>2,842,448</b>

BUD16\16FIREBUD  
2/24/2015

**FIRE DEPARTMENT**

<b>Personnel Services</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>
Chief	1	1	1	1	1	1	1	1
Captains	3	3	3	3	3	3	3	3
Lieutenants	3	3	3	3	3	3	3	3
Firefighters	13	13	13	13	13	13	13	13
Administrative Secretary	1	1	0	0	0	0	0	0
Total Full-Time	21*	21*	20*	20*	20*	20*	20*	20*
Total Part-Time	0	0	1	1	1	1	1	1
<b>TOTAL</b>	<b>21</b>							

\* As part of the Village's cost-containment plan, one position will remain vacant until such time revenue sources are available to fund the position.

NOTES

1. Salaries - Full-Time

Full-time salaries are estimated to be under budget in FY 2014-15 due to the retirement of the Fire Chief and two firefighter/paramedics. The Fire Department was able to promote a highly qualified candidate from within the department to the position of Fire Chief and quickly hired new firefighter/paramedics to ensure the public safety of the Village.

The Fire Department is the recipient of a Staffing for Adequate Fire and Emergency Response (SAFER) grant from the Federal Emergency Management Agency (FEMA). The SAFER grant provides funding directly to fire departments to help increase or maintain the number of trained "front-line" firefighters available in these communities. The grant award is in the amount of \$162,356 which provides funding for salary and benefits of one firefighter/paramedic over a two-year period. Expenditures are being tracked in a separate account (6601) for grant purposes.

Due to temporary vacancies within the Fire Department resulting from two resignations during the fiscal year, the current projected end date for the grant funded position has been extended to March/April 2016. The Village will reapply for grant funding at the end of the award period. If grant funding is not available, the position may be retained to bridge the transition until a retirement occurs within the department. The Village will also reevaluate

the position as part of the strategic needs analysis pertaining to restructuring within the Fire Department.

The Fire Department continues to operate under a cost-containment plan (1 full-time vacancy) to reduce operating expenditures due to the length and severity of the recession. The Fire Department is currently evaluating operational needs as it relates to rank, structure, staffing and future needs.

The staffing level for the Fire Department will remain as currently identified in the budget document at 21 full-time positions as it is the Village's intent to return to this staffing level as soon as it becomes feasible without creating an additional financial burden on the Village's long-term fiscal condition.

2. Salaries – Part-time

As part of the process to continuously evaluate staffing efficiencies as opportunities arise, the Fire Department temporarily operated with a vacant full-time administrative position to determine how new technologies and delegation of duties and responsibilities to shift personnel might be absorbed. It was determined that the delegation of most administrative tasks to shift personnel was not an effective solution due to the nature of the work which inhibits continuity, timeliness, and productivity required of a support service position. In order to provide the Fire Department with the necessary level of administrative support, the budget reflects the addition of a new part-time administrative position effective April 1, 2014.

3. Salaries - Overtime

FY 2014-15 estimated actual expenditures are over budget due to additional short-shift overtime resulting from the resignations and retirement. In order to ensure the efficient operations of the department and maintain overtime costs, interim working out-of-classification appointments were authorized, pending the operational and strategic needs analysis. In addition, the department officers assisted with shift realignment to control costs to the extent possible. The Fire Department will continue to evaluate overtime experience during the upcoming fiscal year, specifically as it relates to the position funded by the SAFER grant.

4. Health Insurance

FY 2014-15 estimated actual expenditures are under budget due to the resignations and retirement within the Fire Department during the fiscal year.

5. Training & Membership

FY 2015-16 budget includes a continued emphasis in the area of staff development which provides for improved quality of service. Additional funds are budgeted for officer development, college tuition for continuing education, and specialized training conferences.

FY 2014-15 estimated actual expenditures are under budget due to limited training opportunities resulting from the resignations and retirement. Over the past several years, the Fire Department has lost over 100 years of experience due to retirements. For purposes of succession planning, various personnel will be attending numerous training classes sanctioned within the Illinois State Fire Marshal certification program. In addition, training is requested for Hazardous Materials Specialty Team, Technical Rescue Team, and Fire Investigation Team.

As training remains a top priority for the Fire Department, funds are also budgeted for Flashover Training provided by the Frankfort Fire Protection District. This training places firefighters in a live fire environment to recognize signs and how to react in a flashover situation.

6. Uniforms

This account includes daily station uniforms, turn out gear and dress uniforms. The department utilizes a replacement schedule for turn-out gear and boots. The Fire Department continues to explore joint purchasing opportunities for turn-out gear and other clothing with other municipalities through MABAS. FY 2014-15 estimated actual expenditures are slightly over budget due to required uniforms and turn-out gear for two new firefighter/paramedics.

7. Supplies

Expenditures include office supplies, building maintenance supplies and maintenance contracts for pagers, carpet mats and filtered water.

8. Maintenance - Equipment

This line item accounts for maintenance of department vehicles and equipment and annual maintenance contracts. The Department has budgeted for increased maintenance costs in subsequent fiscal years as the fleet continues to age.

FY 2012-13 reflects expenditures of \$25,000 for body work on Engine 1112 to repair extensive corrosion. At the time of repair this vehicle was nine years old with a service life of an additional eleven years. If body work repairs were delayed, the corrosion would have

become extensive resulting in increased costs to repair, or if left as is, possibly shorten the life of the vehicle.

9. Fire Prevention

Each year the Fire Department hosts an annual Fire Prevention Week Open House which promotes fire safety awareness to residents. Due to the success of this event, open house activities have grown and continue to be well attended by residents.

FY 2014-15 budgeted expenditures included a Fire Captain attending the NFPA/IL Inspector's Conference. However, this did not occur due to turnover and transition within the department.

10. West Suburban Special Operations

This budgeted line item reflects annual dues of \$3,500 for participation in the Mutual Aid Box Alarm System (MABAS) which provides mutual aid response for fire, EMS and specialized incident operational teams. In addition, \$1,300 is budgeted for dues for the MABAS technical rescue team. The Village receives discounted fees as members of the Fire Department are participating members of several of the specialized operations teams.

11. Emergency Medical Services (EMS)

EMS is one of the essential services included in Fire Department operations. This account includes annual maintenance contracts for the stretcher, two monitor defibrillators, and all necessary medical supplies such as oxygen, latex gloves and airway kits.

12. Medical Reserve Corps (MRC) Program

This line item funds expenditures associated with the MRC/Emergency Management Support Team program. This program has been identified as a priority and of critical importance to Village homeland security and emergency preparedness for our community. The MRC program currently has 20 residents enrolled, meeting monthly for joint training exercises with Western Springs.

The La Grange Fire Department was awarded funds in the amount of \$4,000 from the National Association of County and City Health Officials (NACCHO) in FY 2013-14. The MRC Building Awards help fund additional costs of implementing concepts and strategies to build the organization and thereby enhance the community for emergency preparedness.

13. New Equipment

Budgeted expenditures in FY 2015-16 include the replacement of various size hose (\$4,500), assorted firefighting tools and mounting brackets (\$3,500), 3-botton wall station in dispatch to close overhead doors and secure fire station (\$1,500), and hand tools for the station and tool boxes (\$500).

FY 2014-15 estimated actual expenditures include the purchase of a portable master stream monitor (\$2,900), replacement hose (\$5,800), digital copier (\$2,800), replacement drops for the exhaust system (\$3,850), and TRT equipment (\$1,750).

FY 2013-14 expenditures reflect the purchase of a Knoxbox Key Secure for six vehicles (\$3,200), replacement hose (\$5,000), and various department equipment and foam for the MPV (\$3,100).

The FY 2012-13 expenditures include the replacement of TRT equipment carriers and clothing (\$3,500), triage kits and emergency preparedness (\$2,500), Class A foam (\$2,000), and fire hose (\$1,500).

14. SAFER Grant/Improvements

Expenditures from FY 2013-14 through FY 2015-16 reflect salary and benefits for one firefighter/paramedic funded by the SAFER grant. These expenditures are being accounted for and tracked separately for grant purposes. See Salaries – Full-Time for more information.

Previously, this line item accounted for expenditures relating to receipt of a federal Assistance for Firefighter Grant (AFG). The Fire Department utilized the grant funds to improve firefighter safety and operational efficiencies by providing an effective means to access critical data and information in pre-incident plans and maintain command, accountability and control during emergency incidents. FY 2011-12 and FY 2012-13 expenditures include two Toughbook Mobile Data Terminals (MDT) for the Fire Chief and Command vehicles; a Mobile Data Interface with the Dispatch Center CAD system; and Incident Command System software.

15. Equipment Reserve - ERF

As part of an overall operational and strategic needs analysis, the department's fleet was evaluated to determine the type and number of vehicles required for firefighting and emergency medical services on a go-forward basis.

The Fire Department's fleet includes 5 main emergency response vehicles; 2001 and 2009 ambulances, 2004 Crimson engine company, 1991 Pierce engine and the newly purchased 2012 Ferrara MVP. The Multi-Purpose Vehicle (MPV) rescue pumper was recently purchased to replace the ladder truck which was sold. It was determined that the MPV would better serve the Village's and Fire Department's needs, as there are adequate ladder/truck company resources available from adjacent departments should an incident require that specialized piece of equipment. The MPV is a more versatile, first response vehicle, operating as a "tool box", also offering the advanced life support capabilities as a non-transport vehicle and a full complement of fire suppression equipment.

Due to the functionality of the MPV, the Fire Department is forgoing the replacement of the 2 engines, which are not designed or capable of carrying “tool box” equipment, in order to obtain a second MPV which would reduce the total number of emergency response vehicles from 5 to 4. Although the MPV is more expensive, by eliminating 1 vehicle from the fleet beginning in FY 2013-14, reserve contributions to ERF decrease by approximately \$10,000 annually. In addition, the Village receives the added safety and technology benefits from two multi-functional emergency response vehicles. The two MPVs would be scheduled for replacement every 24 years, serving 12 years in front line response and 12 years in reserve state. This is similar to the current replacement schedule for the Fire Department’s two ambulances.

The Fire Department proposes to maintain the current engines to be used as a trade-in on the purchase of the second MPV in FY 2024-25 unless cost prohibitive, at which time the vehicles would be sold.

## **BUILDING AND GROUNDS**

### **Statement of Purpose**

The Public Works Department is responsible for the operation and maintenance of all Village buildings and facilities to support the daily services provided by the Village. The Department also provides for the safe access and a pleasing aesthetic environment for pedestrian and vehicular traffic in the Central Business District through the Building and Grounds fund.

### **Scope of Work**

All Village facilities and grounds, including the Central Business District, are maintained by the Department of Public Works. Duties include landscape maintenance, snow removal, street sweeping, tree and flower planting, lighting, general clean-up, seasonal decoration in the Business District and general building maintenance of all Village facilities and the La Grange Road Metra Station.

### **FY 2015-16 Key Objectives**

1. Continue to work with the Garden Club in designing and planting flowers and other plants within the Central Business District
2. Complete engineering study to determine if the taxi stand area on Hillgrove Avenue at the La Grange Road train station can be converted into diagonal parking spaces to increase parking supply in the area.
3. Develop maintenance schedules for the various building components and equipment contained within each building.
4. Continue to provide assistance to other local agencies, such as the LGBA, Chamber of Commerce and the Historical Society.
5. Continue to maintain the Central Business District in order to sustain the revitalization of the business community and its value to all Village residents.
6. Continue to support Village wide operations by identifying building maintenance and capital improvement needs at each Village facility.
7. Begin process of creating a Village wide facilities plan.
8. Assess replacement planter options in the CBD as many of the existing planters are worn and becoming difficult to repair.
9. Assess the removal and replacement of approximately 1,730 square feet of pavers around the fountain in the plaza.

## Building and Grounds

Performance Measures	2012	2013	2014
CBD landscaping hours (mowing, plantings)	1,228	1,208	1,417
Train station maintenance (hours)	564	489	619
Parking Deck maintenance (hours)	324	270	137
Graffiti removal (hours)	8	23	3
Sidewalk and parking deck sweeping (hours)	300	300	300

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**BUILDING & GROUNDS**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0110		<u>SUPPLIES &amp; MATERIALS</u>								
6100	SUPPLIES & TOOLS	8,584	8,599	8,500	8,500	<b>8,500</b>	8,500	8,500	8,500	8,500
	SUBTOTAL	8,584	8,599	8,500	8,500	<b>8,500</b>	8,500	8,500	8,500	8,500
		<u>OPERATIONS &amp; CONTRACTUAL SERVICES</u>								
6212	WATER FEES	3,525	6,598	3,600	4,000	<b>4,000</b>	4,000	4,000	4,000	4,000
6213	GAS FEES	-	3,338	5,000	7,000	<b>5,000</b>	5,000	5,000	5,000	5,000
6220	MTCE. EQUIPMENT	46,762	53,560	35,000	44,250	<b>40,000</b>	40,000	40,000	40,000	40,000
6221	MTCE. BUILDING	53,057	46,585	59,000	59,000	<b>59,000</b>	59,000	59,000	59,000	59,000
6222	MTCE. C.B.D.	61,507	44,787	66,000	73,680	<b>54,500</b>	66,500	54,500	66,500	54,500
6223	MTCE. WEST END BUS. DIST.	4,825	5,480	13,500	11,700	<b>14,800</b>	14,800	14,800	14,800	14,800
	SUBTOTAL	169,676	160,348	182,100	199,630	<b>177,300</b>	189,300	177,300	189,300	177,300
		<u>CAPITAL OUTLAYS &amp; INTERFUND TRANSFERS</u>								
6601	IMPROVEMENTS	17,022	22,173	10,000	10,000	<b>25,000</b>	15,000	10,000	10,000	10,000
6660	EQUIPMENT - RESERVE (ERF)	9,583	9,583	9,583	9,583	<b>9,583</b>	9,583	9,583	9,583	9,583
	SUBTOTAL	26,605	31,756	19,583	19,583	<b>34,583</b>	24,583	19,583	19,583	19,583
	TOTAL FOR DEPARTMENT	<u>204,865</u>	<u>200,703</u>	<u>210,183</u>	<u>227,713</u>	<u><b>220,383</b></u>	<u>222,383</u>	<u>205,383</u>	<u>217,383</u>	<u>205,383</u>

BUD16\16BLDGRNSBUD  
2/24/2015

## BUILDING AND GROUNDS

### NOTES

1. Supplies & Tools

This line item reflects expenditures for light bulbs, cleaning supplies and paper products, and other miscellaneous supplies for all Village buildings. Subsequent year budgets have been increased to reflect recent actual experience.

2. Water Fees

This account reflects water use at Public Works, Village Hall, Police and Fire building, and for the fountain in the public plaza. FY 2013-14 expenditures increased due to a malfunctioning valve on the plaza fountain at Village Hall.

3. Gas Fees

As part of the franchise agreement with the gas company, the Village is allotted free therms for all municipal buildings on a calendar year basis. The free therms are based on usage and therefore not affected by gas prices. As usage is dependent upon the severity of winter weather, the Village may in a given year incur expenditures in this account if the free therm usage is exceeded. FY 2014-15 estimated actual expenditures are over budget due to extreme winter conditions in January/February 2014 (polar vortex).

4. Maintenance - Equipment

Expenditures in this account reflect heating, ventilation, and air conditioning maintenance costs for all Village buildings. It is anticipated these costs will stabilize due to completion of the energy efficiency HVAC project at Village Hall and planned improvements at the Police and Fire Station.

FY 2014-15 estimated actual expenditures include repair of the boiler and HVAC system at the Police and Fire Station (\$10,000). The mechanical systems and components at the station have reached the end of their useful life. The boilers were replaced this year which was partially funded by an Illinois DCEO energy efficiency grant and ERF reserves. The chiller and upgraded HVAC controls are scheduled for replacement in FY 2017-18. Funding for this project will be sought through public safety grants.

FY 2013-14 expenditures reflect modifications to the HVAC control system at the Fire Department (\$11,500). FY 2012-13 expenditures increased due to the replacement of a sewage and storm water pump at the Police Department (\$6,750), and repairs to the roof at the public safety building (\$2,150).

5. Maintenance - Building

This account includes contractual janitorial services, floor mats, window washing, fire extinguishers, sprinkler inspection, and miscellaneous maintenance projects at Village Hall, Public Works, and the Police and Fire station.

6. Maintenance - CBD

FY 2014-15 budgeted expenditures include a new annual maintenance fee (\$3,500) for cameras located at the La Grange Road train station. The cameras were purchased through a West Suburban Mass Transit District (WSMTD) grant of \$40,000 as part of the planned train station improvements. FY 2014-15 estimated actual expenditures are over budget due to the purchase of new planters for the Central Business District and Hillgrove Avenue.

Expenditures also include landscaping, summer plantings, holiday decorations, fountain maintenance contract, waste can liners, and special events. As part of ongoing cost containment efforts, it was determined the contractual wrapping of trees with lights on LaGrange Road for the Holiday walk could be replaced every other year without causing damage to the trees resulting in \$12,000 savings in alternating fiscal years.

7. Maintenance - West End Business District

FY 2014-15 budgeted expenditures include a new annual maintenance fee (\$3,500) for cameras located at the Stone Avenue train station. These cameras were also purchased through the WSMTD grant. Additional information regarding the Stone Avenue station renovation project is located in the Capital Projects Fund.

The FY 2014-15 budget also included an additional \$5,000 for maintenance of the Stone Avenue train station. The renovation project was substantially completed in fall of 2014. Now that the renovation of the train station is complete, the Village will be assuming day-to-day maintenance activities.

The FY 2015-16 budget includes additional funding for fall and spring flower planting for the new landscaped area at the Stone Avenue Station. Subsequent year budgets continue to include annual maintenance items such as holiday decorations, flowers, trash liners, etc.

8. Improvements

Budgeted expenditures in FY 2015-16 reflect the removal and replacement of pavers around the fountain in the plaza. FY 2016-17 budget expenditures include the replacement of the Harris Avenue door entrance at Village Hall.

Estimated actual expenditures in FY 2014-15 include repairs/replacement of the fence at the Tilden Avenue storage yard (\$2,775), installation of an awning at the Police station (\$4,400), and final payment of the Administration office renovation project (\$3,700).

Expenditures in FY 2013-14 reflect painting the soffit/fascia and dormers at Village Hall (\$20,750) and a recycled rubber flooring for the physical fitness room at the Fire Department (\$1,400).

Expenditures in FY 2012-13 include the installation of two backflow devices at the Public Works facility (\$8,300); removal and replacement of gutters and tuck pointing at Village Hall (\$5,500); and the final phases of remodeling in the Administration Department (\$3,000).

9. Equipment - Reserve (ERF)

ERF reserves of \$100,000 were utilized to fund the emergency replacement of the failing/inoperative boiler at the Police/Fire facility. The Building & Grounds ERF reserves were previously allocated for the purchase of an emergency generator at DPW. Funding for an emergency generator will be included as part of the pending overall DPW facilities plan.

Subsequent year budgets reflect reserve funds to replace major HVAC mechanical components and significant maintenance and repairs of Village HVAC systems. The Village will explore additional grant opportunities for future replacement of the HVAC at the end of its useful life.

This account also established a reserve for the replacement of the HVAC system at Village Hall. The Village secured grant funding in the amount of \$450,000 for the replacement of the HVAC system at Village Hall. Reserve funds in the amount of \$293,000 were available in ERF for completion of the project.

## DEPARTMENT OF PUBLIC WORKS

### Statement of Purpose

The Department of Public Works is responsible for the following services: maintenance of 53 miles of public streets and alleys, 100 miles of sidewalks, and associated signage; maintenance of municipal buildings and Central Business District; operation of street lighting system; oversight of Village engineering services related to the Village's infrastructure; preservation and maintenance of an urban forest of approximately 12,000 trees and 13 acres of landscape; brush and leaf pickup; and snow and ice control services for public roadways and parking lots.

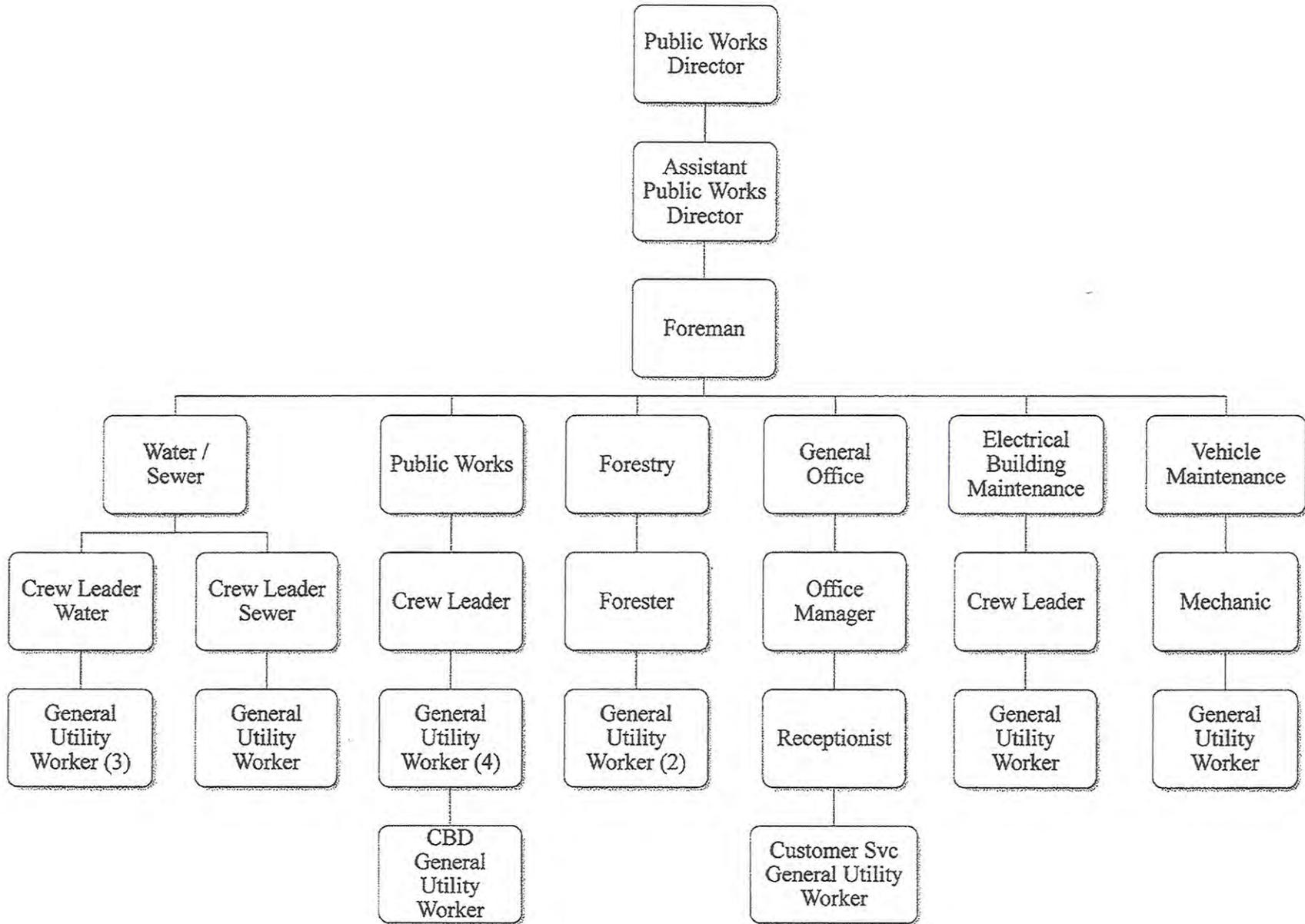
### FY 2015-16 Key Objectives

1. Continue to refine and modify the organization and responsibilities of each division within the public works organization to meet the operational needs and service delivery requirements.
2. Continue to coordinate engineering services related to various infrastructure improvements.
3. Continue to make substantive progress on capital projects, including sewer improvement projects, pedestrian safety enhancements, pump station improvement project, neighborhood street resurfacing program, and other projects identified in the Capital Improvement Program.
4. Continue to explore ways of improving efficiency and productivity including the implementation of new technology and use of contractual services.
5. Continue to implement forestry management plan for dealing with the Emerald Ash Borer and provide resources to residents on issues associated with the EAB.
6. Continue to implement a Geographical Information System (GIS) to document and record the location of Village utilities (water, sewer, lighting) electronically.
7. Continue to seek competitive quotes for electricity for street lights.
8. Continue implementation and development of safety initiatives across all department divisions.
9. Continue to implement new management and software systems for tracking and documenting vehicle and equipment maintenance.

10. Support Central Business District and businesses through various maintenance activities, special event coordination, and installation and maintenance of holiday decorations, and flowers.
11. Continue to support Village wide operations by identifying building maintenance and capital improvement needs at each Village facility. Begin process of creating a Village wide facilities plan.
12. Identify an alternative to existing Village street lamps to address the phasing out of existing materials and to improve energy efficiency.
13. Continue to seek out grant opportunities for various projects and services.
14. Oversee the construction of various infrastructure improvements related to the redevelopment of the YMCA property; coordinate improvements with concurrent highway safety study being performed by IDOT for the intersection of La Grange Road and Ogden Avenue.
15. Continue to participate in the development of parking strategies to manage the Village's existing parking supply.
16. Continue to consider the application of "green" initiatives and practices to departmental operations and capital improvements.

Performance Measures	2012	2013	2014
Customer Service calls	494	347	350
Snow/Ice control (hours)	993	2,116	2,928
Sign/Marker Installation (signs)	96	3	16
Sign/Marker Maintenance (hours)	98	63	38
Trees planted	142	210	320
Trees trimmed	595	877	90
In-House trees removed	36	57	80
Contractor trees removed	155	381	538
Tree stumps removed	185	286	529
Brush program (hours)	1,293	1,204	1,203
Leaf pick-up (hours)	1,290	702	1,337
Central Business District (CBD) maintenance (hours)	2,538	2,628	2,377
Vehicle Maintenance (hours)	2,077	2,825	2,917
Curb/gutter replacement (lf)	302	200	300
Sidewalk replacement (sq ft)	2,742	2,421	3,580
Street sweeping/residential (miles)	3,875	2,955	3,112
Street sweeping/CBD (miles)	1,041	667	768
Christmas decorations (hours)	688	575	1,123
J.U.L.I.E. requests	1,572	2,062	2,113

Village of La Grange  
 Department of Public Works  
 Organizational Chart



**PUBLIC WORKS**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0111	<b>PERSONNEL</b>									
6000	SALARIES - FULL-TIME	697,692	721,769	740,874	698,532	<b>737,479</b>	770,466	802,367	835,778	870,778
	<b>SALARY ALLOCATIONS</b>									
	Salaries - Full-Time Water	68,124	72,986	72,558	74,139	<b>73,428</b>	73,171	74,530	75,895	77,265
	Salaries - Full-Time Parking	(133,160)	(133,063)	(140,080)	(134,931)	<b>(139,334)</b>	(146,967)	(153,853)	(161,097)	(168,720)
		632,656	661,692	673,352	637,740	<b>671,573</b>	696,670	723,045	750,577	779,323
6001	SALARIES - PART-TIME	26,959	21,192	33,000	33,000	<b>34,000</b>	35,000	36,000	37,000	38,000
6002	SALARIES - OVERTIME	60,123	123,474	79,000	78,000	<b>80,000</b>	84,500	89,000	93,500	98,000
6004	IMRF CONTRIBUTIONS	88,280	100,038	98,031	94,987	<b>93,987</b>	97,626	101,450	105,445	109,620
6005	FICA/MEDICARE	53,743	58,550	60,079	61,619	<b>60,121</b>	62,425	64,842	67,363	69,994
6010	HEALTH INSURANCE	135,187	125,149	129,594	103,040	<b>113,800</b>	121,971	130,756	140,199	150,351
6020	TRAINING & MEMBERSHIP	4,495	4,496	4,000	4,000	<b>4,000</b>	4,000	4,000	4,000	4,000
6021	UNIFORMS	6,665	6,486	8,500	8,500	<b>9,000</b>	9,000	9,000	9,000	9,000
	<b>SUBTOTAL</b>	<b>1,008,108</b>	<b>1,101,077</b>	<b>1,085,556</b>	<b>1,020,886</b>	<b>1,066,482</b>	<b>1,111,193</b>	<b>1,158,093</b>	<b>1,207,084</b>	<b>1,258,288</b>
	<b>SUPPLIES &amp; MATERIALS</b>									
6100	SUPPLIES	6,935	6,034	6,400	6,400	<b>6,400</b>	6,400	6,400	6,400	6,400
6101	PRINTING & POSTAGE	1,030	1,925	1,000	2,000	<b>2,000</b>	1,000	1,000	1,000	1,000
6102	GAS & OIL	70,267	87,190	75,000	65,000	<b>75,000</b>	75,000	75,000	75,000	75,000
	<b>SUBTOTAL</b>	<b>78,232</b>	<b>95,149</b>	<b>82,400</b>	<b>73,400</b>	<b>83,400</b>	<b>82,400</b>	<b>82,400</b>	<b>82,400</b>	<b>82,400</b>
	<b>OPERATIONS &amp; CONTRACTUAL</b>									
6210	TELEPHONE	4,970	5,670	5,200	5,600	<b>5,800</b>	6,000	6,200	6,400	6,600
6211	UTILITIES-ELECTRIC	41,536	40,892	41,500	40,000	<b>43,000</b>	43,000	43,000	43,000	43,000
6220	MTCE.EQUIPMENT	68,833	80,861	65,000	65,000	<b>65,000</b>	65,000	65,000	65,000	65,000
6223	MTCE.STREET LIGHTS	41,568	91,727	55,000	55,000	<b>55,000</b>	55,000	55,000	55,000	55,000
6258	BRUSH CHIPPING	3,800	7,495	8,000	8,000	<b>8,000</b>	8,000	8,000	8,000	8,000
6259	TREE REMOVAL / MISC.	51,713	26,467	55,000	55,000	<b>55,000</b>	55,000	55,000	55,000	55,000
6260	TREE TRIMMING	33,849	40,848	35,000	35,000	<b>43,000</b>	43,000	43,000	43,000	43,000
6261	LEAF DISPOSAL	33,153	39,426	45,000	40,000	<b>45,000</b>	45,000	45,000	45,000	45,000
6262	STREET REPAIRS	26,926	15,724	28,000	28,000	<b>28,000</b>	28,000	28,000	28,000	28,000
6263	STREET CLEANING	7,764	8,715	10,000	10,000	<b>10,000</b>	10,000	10,000	10,000	10,000
6264	STREET SIGNS/MARKERS	22,664	11,358	15,000	15,000	<b>15,000</b>	15,000	15,000	15,000	15,000
6265	SNOW/ICE CONTROL	100,558	147,601	100,000	100,000	<b>100,000</b>	100,000	100,000	100,000	100,000
	<b>SUBTOTAL</b>	<b>437,334</b>	<b>516,784</b>	<b>462,700</b>	<b>456,600</b>	<b>472,800</b>	<b>473,000</b>	<b>473,200</b>	<b>473,400</b>	<b>473,600</b>

**PUBLIC WORKS**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	<b>2015-16 BUDGET</b>	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0111	<u>CAPITAL OUTLAY</u>									
6600	NEW EQUIPMENT	6,868	9,811	10,000	9,000	<b>10,000</b>	10,000	10,000	10,000	10,000
6605	COMPUTER EQUIPMENT	499	986	1,000	1,000	<b>1,000</b>	1,000	1,000	1,000	1,000
6660	EQUIPMENT - RESERVE(ERF)	124,869	126,624	133,717	133,717	<b>136,659</b>	139,419	142,199	146,488	146,488
	SUBTOTAL	132,236	137,421	144,717	143,717	<b>147,659</b>	150,419	153,199	157,488	157,488
	TOTAL FOR DEPARTMENT	1,655,910	1,850,431	1,775,373	1,694,603	<b>1,770,341</b>	1,817,011	1,866,892	1,920,372	1,971,775

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**DEPARTMENT OF PUBLIC WORKS**

<b>Personnel Services</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>
Director	.425	.425	.425	.425	.425	.425	.425	.425
Asst. Director	.25	.25	.25	.25	.25	.25	.25	.25
Foreman	1	1	1	1	1	1	1	1
Crew Leader	1	1	1	1	1	1	1	1
General Utility Worker	8*	8*	8*	8*	8*	8*	8*	8*
Forester	1	1	1	1	1	1	1	1
Mechanic	1	1	1	1	1	1	1	1
Receptionist	1	1	1	1	1	1	1	1
Total Full-Time	13.675	13.675	13.675	13.675	13.675	13.675	13.675	13.675
Seasonal (part-time)	7	7	7	7	7	7	7	7
Total Part-Time	7	7	7	7	7	7	7	7
<b>TOTAL</b>	<b>20.675</b>							

\* As part of the Village's cost-containment plan, one General Utility Worker position will remain vacant until such time revenue sources are available to fund the position.

**NOTES**

1. **Salaries - Full-Time**

Full-time salaries are estimated to be under budget in FY 2014-15 due to temporary vacancies resulting from two resignations, and negotiated labor rates from the most recent union contract. In order to maintain operations, one position was quickly filled with a second hire anticipated in early 2015.

The Public Works Department continues to operate under a cost containment plan (1 vacant full-time G UW position) to reduce operating expenditures due to the length and severity of the recent recession. Beginning in FY 2011-12, one G UW position will remain vacant until such time revenue sources are available to fund the position. The staffing level for the position of G UW will remain as currently identified in the budget document at 8 positions, as it is the Village's intent to return to this staffing level as soon as it becomes feasible without creating an additional financial burden on the Village's long-term fiscal condition.

2. Salaries - Part-Time

Part-time employees are hired during the summer months and over winter break to assist with maintenance of Village properties and infrastructure. In addition, part-time employees help augment department operations resulting from full-time manpower shortages.

3. Salaries - Overtime

The Public Works Department continues to assess overtime operations to increase efficiencies and reduce costs associated with overtime events. It is also important to note that the Public Works Department makes a concerted effort to control costs wherever possible and still provide quality services, while working under the cost containment plan.

FY 2014-15 overtime expenditures are estimated to approximate budget; however, the recent winter storm event on February 1, 2015 (19+ inches of snow) will result in increased overtime costs for the fiscal year. The Village may be eligible for reimbursement of snow removal expenditures from this storm (salaries, overtime, contractual plowing and hauling, and salt) from the Federal Emergency Management Agency (FEMA).

Expenditure in FY 2013-14 increased significantly due to the frequency and severity of winter conditions (record snowfalls and polar vortex). Overtime also increased due to the frequency of water main breaks which occurred during the winter months.

4. Health Insurance

FY 2014-15 estimated actual expenditures are under budget due to temporary vacancies within the department and one employee electing no health insurance coverage.

5. Uniforms

This account includes the purchase of gloves, jackets, tee shirts, boots, overalls, and safety shoe allowance for all Department of Public Works personnel. Also included in this account is a cleaning service for department uniforms.

6. Printing & Postage

Annual expenditures include postage, letterhead, envelopes and miscellaneous printing supplies. Expenditures increase in FY 2013-14, FY 2014-15 and FY 2015-16 due to additional mailings associated with the Emerald Ash Borer (EAB) tree removal and planting programs. Additional EAB information is included in the Capital Projects Fund.

7. Gas & Oil

Public Works maintains two above-ground fuel tanks in the storage yard which allows the Village to purchase diesel and unleaded fuel at a discounted rate, which has proven to be extremely cost effective. By purchasing fuel in bulk at wholesale rates, the Village incurs significant cost savings versus buying fuel from a neighboring community or at commercial pumps.

Due to the significant decrease in fuel prices in late 2014 and early 2015, gasoline expenditures are estimated to be under budget in FY 2014-15 in each of the Village's operating departments. Subsequent year budgets have not been adjusted as fuel pricing remains volatile and subject to oil production and economic risks.

8. Electric

In response to the increasing cost of electricity and the recent deregulation of Commonwealth Edison, a municipal cooperative was formed to pool the energy needs of members in order to secure more competitive pricing based on higher volumes. The Village belongs to the Northern Illinois Municipal Electric Cooperative (NIMEC) which bids out the energy costs on behalf of its members.

9. Maintenance - Equipment

Expenditures in this line item reflect the cost of maintenance and repairs required for the department's fleet of vehicles. FY 2013-14 expenditures increased due to numerous repairs and maintenance required for trucks and snow plowing equipment resulting from the severe winter conditions. In addition, expenditures include repair of the stage telescoping arm on the aerial lift, CBD water tank trailer and the implementation of a computer based equipment maintenance software program to track maintenance costs for individual pieces of equipment.

10. Maintenance - Street Lights

Budgeted expenditures include maintenance costs resulting from the Village-wide residential street light program. As part of this program, the Village assumed maintenance of all street lights including those which replaced Com Ed street lights, typically located at intersections and mid-block. The majority of the lights were replaced over a three-year period from 1998-2000.

Annual expenditures also include light poles and fixtures for inventory and a traffic signal maintenance agreement with IDOT. Staff is exploring the use of LED lights as federal rules

and technology change. Several street lights have been retrofitted with newer technology to test the more energy efficient systems in existing Village fixtures.

FY 2013-14 expenditures reflect the replacement of light poles and fixtures resulting from numerous knockdowns, which are reimbursable items. Expenditures also include the removal of a light pole in the parking structure for the “turn around” on the top level to provide better traffic circulation.

11. Brush Chipping

Public Works utilizes an outside contractor to chip brush collected as part of the Village’s monthly brush pick-up program which runs from March through November. Brush is chipped into mulch and is available for use by residents.

The use of an outside contractor to perform brush chipping allows Public Works personnel to perform other maintenance responsibilities and activities. The cost of the contract is more than offset by cost savings from reduced maintenance, fuel and equipment replacement costs.

12. Tree Removal

Expenditures include removal of parkway trees which are diseased, dead, or damaged by severe storms. The Village contracts with an independent tree service for the removal of trees larger than 11” in diameter. Trees that are removed due to the emerald ash borer are being tracked in a separate account in the Capital Projects Fund.

13. Tree Trimming

Each year the Village trims public parkway trees to remove dead limbs, low hanging branches over streets and sidewalks, and conflicting branches to promote the healthy growth of trees. The Village currently uses a contractual service for trimming trees in excess of 7” in diameter. Trees that are less than 7” in diameter are pruned by Public Works Department.

Previously, in order to ensure each tree is trimmed properly, the Village was divided into five areas with approximately 2,000 trees trimmed annually. Based on recent bids, costs for tree trimming services have increased. Due to the significant increase in costs, Public Works proposes that the tree trimming cycle be increased to every six years. Increasing the trimming cycle by one year will not impact the healthy growth of the trees. Subsequent year budgets reflect the increased cost and reduced frequency of tree trimming.

14. Leaf Disposal

Each fall the Department of Public Works provides the service of collecting leaves from Village streets. Expenditures in this account include the use of an outside contractor for

removal and disposal of the leaves. For the fourth consecutive year, the Village has received favorable bids for leaf disposal costs. Subsequent year budgets reflect the continued decreased cost for this contractual service.

15. Street Repairs/Cleaning

Street repair expenditures include asphalt materials for permanent patching operations, temporary patching materials during the winter, and disposal fees. Street cleaning expenditures include the disposal of materials and debris collected from street sweeping operations.

16. Street Signs/Markers

Expenditures reflect the replacement of signs and posts, as needed, throughout the Village's residential, commercial and industrial districts.

17. Snow/Ice Control

The Public Works Department is responsible for snow plowing and salting on all roadways within the Village including state routes. The Department is also responsible for clearing sidewalks, parking lots, train stations and municipal facilities within the Central Business District. Each year the Village purchases salt for deicing roadways and sidewalks through the State purchasing program.

In FY 2014-15 the Village was able to extend its existing salt purchasing contract through the State. However, with the salt shortage in FY 2014-15, commodity prices for salt increased significantly. We anticipate that the salt prices in FY 2015-16 will increase to reflect the new market rates for salt. A budget modification or operational adjustments may be necessary to reflect these anticipated increase in costs.

Due to the frequency and severity of snow events last winter (FY 2013-14), the Village utilized the entire State allotment of salt and the salt in storage from the prior year. Normally when additional salt is needed, it is purchased on the open market from area vendors. However the demand for salt spiked because of the severe winter weather across the country leading to salt shortages in the Midwest. Therefore supply was limited and additional salt was not available for purchase. Operations were modified during the year to use less salt, while continuing to plow streets.

The increased usage and premium salt pricing, coupled with the engagement of an outside contractor to assist with snow removal in significant winter events, resulted in snow and ice control expenditures increasing significantly in FY 2013-14.

18. New Equipment

FY 2015-16 budgeted expenditures include the replacement of doors and security access systems at the Public Works facility.

Estimated actual expenditures in FY 2014-15 include the completion of the installation of Public Works video surveillance security system (\$4,200) and an arrow board for closing lanes or rerouting traffic during maintenance and repair of Village streets and infrastructure (\$4,800).

Expenditures in FY 2013-14 include a Public Works video surveillance security system and the replacement of the time clock and associated software (\$9,800).

Expenditures in FY 2012-13 reflect the purchase of a broom and broadcast spreader for a small tractor (\$2,900) which is used for snow control operations and a hot water pressure washer (\$3,900).

## PRESIDENT AND BOARD

### Statement of Purpose

The **President and Village Board** is the legislative body of the Village with the Village President serving as Chief Executive Officer. The President and Village Board provide direction for Village operations, adopt ordinances, appoint personnel, determine policy under which the Village operates, and approve payment for all expenses and liabilities.

The **Village Clerk** maintains all Village records including minutes, licenses, ordinances and resolutions; the Village Clerk is also custodian of the Village seal, publishes legal notices and oversees Village elections.

Village residents are also appointed to various Boards and Commissions to advise and assist the President and Board in policy-making decisions.

**PRESIDENT & BOARD**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0112										
6001	SALARIES - PART-TIME	6,600	3,000	6,600	3,000	<b>6,600</b>	6,600	6,600	6,600	6,600
	SALARY ALLOCATIONS									
	Salaries - F/T (Water)	(1,980)	(900)	(1,980)	(900)	<b>(1,980)</b>	(1,980)	(1,980)	(1,980)	(1,980)
	Salaries - F/T (Parking)	(457)	(300)	(450)	(300)	<b>(450)</b>	(450)	(450)	(450)	(450)
	SUBTOTAL	4,163	1,800	4,170	1,800	<b>4,170</b>	4,170	4,170	4,170	4,170
6005	FICA/MEDICARE	317	180	319	138	<b>319</b>	319	319	319	319
6020	TRAINING & MEMBERSHIP	14,137	16,679	16,000	16,710	<b>16,150</b>	16,150	16,150	16,150	16,150
	SUBTOTAL	18,617	18,659	20,489	18,648	<b>20,639</b>	20,639	20,639	20,639	20,639
	<b>OPERATIONS &amp; CONTRACTUAL</b>									
6230	PROFESSIONAL SERVICES	898	18,849	1,200	1,755	<b>8,200</b>	1,200	8,200	1,200	8,200
6270	CABLE AGENCY	971	270	2,000	2,000	<b>2,000</b>	2,000	2,000	2,000	2,000
6271	ZBA/PLAN COMMISSION	1,784	2,565	2,000	3,000	<b>2,000</b>	2,000	2,000	2,000	2,000
6272	POLICE & FIRE COMMISSION	11,698	14,610	23,800	28,637	<b>15,300</b>	8,900	22,700	8,900	7,800
	SUBTOTAL	15,351	36,294	29,000	35,392	<b>27,500</b>	14,100	34,900	14,100	20,000
	<b>MISCELLANEOUS EXPENDITURES</b>									
6860	PUBLIC RELATIONS	20,422	19,499	19,450	18,078	<b>18,950</b>	19,450	18,950	19,450	18,950
	SUBTOTAL	20,422	19,499	19,450	18,078	<b>18,950</b>	19,450	18,950	19,450	18,950
	TOTAL FOR DEPARTMENT	54,390	74,452	68,939	72,118	<b>67,089</b>	54,189	74,489	54,189	59,589

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**PRESIDENT AND BOARD**

<b>Personnel Services</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>
Village President	1	1	1	1	1	1	1	1
Village Clerk (P/T)	1	1	1	1	1	1	1	1
<b>TOTAL</b>	<b>2</b>							

**NOTES**

1. Salaries, Part-Time

This account includes annual salaries for the Village President (\$3,600) and Village Clerk (\$3,000). Expenditures are under budget in FY 2013-14 and FY 2014-15 due to the Village President electing to forgo the annual salary for the position.

2. Training and Membership

This account includes membership to the Illinois Municipal League, Northern Illinois Planning Commission, West Central Municipal Conference, and Metro Mayors Caucus.

FY 2014-15 expenditures include a contribution of \$1,038 to the Northern Illinois Municipal National Gas Consortium for legal services to negotiate a model franchise agreement for participating municipalities.

3. Professional Services

Budgeted expenditures include the cost of a facilitator every other year for Village Board Strategic Planning. FY 2013-14 expenditures include the engagement of an electric aggregation consultant, Illinois Community Choice Aggregation Network (ICCAN) to facilitate the process (\$10,500). The Village was reimbursed for the consultant fee by the selected electricity provider. FY 2014-15 expenditures include the balance of the electrical aggregation consultant fee (\$500), which is also reimbursable.

In 2013, the Village established a successful Municipal Electricity Aggregation program, selecting FirstEnergy as the supplier for one year after a competitive bid process. Due to significant changes to the electricity marketplace which resulted in a narrowing of competitive pricing from alternative suppliers, the Village returned residents to the ComEd default rate starting in June, 2014.

Since that time, the Village has continued to monitor marketplace conditions in anticipation of a potential electricity aggregation bid process for the upcoming supply term, generally beginning in May/June, 2015. Marketplace electricity conditions have continued to evolve over the summer and fall months and there are several upcoming regulatory changes anticipated in 2015 that have the potential to further impact alternative retail electricity supplier pricing advantages.

In early 2015, a report is scheduled to be provided to the Village Board regarding market trends and options available for a new supply term, including a potential bidding process for an alternative electricity supplier through electricity aggregation.

In anticipation of the report and new supply term, staff has requested a proposal from ICCAN for consulting services., which include 1) a review of our current Plan of Operations and Governance with any recommendations for changes; 2) conducting a competitive solicitation process as the Village Board deems appropriate; and 3) reports, analysis, and meeting presentations as requested.

The final cost of the consultant's engagement and corresponding reimbursement of fees by the electricity provider are dependent upon the scope of work determined by the Village Board including whether or not the Village elects to pursue a competitive bidding process for electric aggregation. If the Village does pursue a bidding process and elects to enter into a contract with an alternative supplier, the consultant fees would be reimbursed through the program. If not, the cost of services would be a direct obligation to the Village.

4. Cable Agency

The West Central Cable Agency (WCCA) provides cable services on a regional basis. This account budgets the Village's cost of participating in the agency. The Cable Agency has elected to draw down on reserve funds and issued credits in agency dues for the past several years. Expenditures reflect rental, repair and replacement of equipment when required.

The current franchise agreement with Comcast expired in September 2013. The WCCA continues to work with a consultant and legal counsel as negotiations are ongoing. Changes in the legislative landscape since the current franchise was last negotiated may impact the franchise renewal, possibly resulting in reduced funding and operational changes with LTTV. The Village may have to consider budgeting for LTTV services in the future, or a different compensation formula. No adjustments are reflected in the current budget pending discussion and outcome of the franchise renewal process.

5. ZBA/Plan Commission

Expenditures include the cost of publishing legal notices, court reporters, plan copies, filing fees and plat of survey copies which are generally reimbursed by the applicant. Expenditures

for ZBA/Plan Commission legal notices fluctuate annually dependent upon the number of zoning cases.

6. Police and Fire Commission

This account reflects expenditures incurred with the development of new eligibility and promotional lists by the Board of Police and Fire Commissioners. Expenditures also include physical and psychological examinations for prospective employees.

In addition, expenditures reflect new testing procedures for the firefighter/paramedic eligibility list, which includes a fee from the applicants. Previously, the eligibility list was compiled list was compiled through a consortium process instead of individually.

FY 2014-15 estimated actual expenditures are over budget due to the number of new hires in the Police and Fire Departments which require pre-employment physicals and psychological examinations.

Subsequent year budgets include new eligibility and promotional lists as follows: FY 2015-16 police promotional exam, and a firefighter/paramedic eligibility roster; FY 2016-17 police officer eligibility roster.

7. Public Relations

Description	12-13 Actual	13-14 Actual	14-15 Est Act	15-16 Budget	16-17 Budget
Board Seminars/Misc. Expense	5,270	4,443	4,072	3,450	3,950
Board/Commission Appreciation	2,756	2,270	1,506	3,000	3,000
La Grange Historical Society	500	500	500	500	500
Newsletter	11,896	12,286	12,000	12,000	12,000
<b>TOTALS</b>	<b>20,422</b>	<b>19,499</b>	<b>18,078</b>	<b>18,950</b>	<b>19,450</b>

Board seminars expenditures include the Village hosting a series of town meetings throughout the Village every other year. The town meeting forum brings the Village government closer to its citizens and provides an excellent means of direct communication between Village residents and their elected officials.



## GENERAL LEDGER

### Statement of Purpose

The **General Ledger** section provides for Village property, casualty and liability insurance premiums, unemployment compensation and other policies carried by the Village as a member of the Intergovernmental Risk Management Agency (IRMA); provides a central budget account for various employee activities; and provides a central budget account from which transfers are made to other Village funds to supplement their operations due to a lack of a sufficient revenue base in those funds.

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GENERAL LEDGER

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
0119	<u>OPERATIONS &amp; CONTRACTUAL</u>									
6230	PROFESSIONAL SERVICES									
	WEBSITE/SRVR MNT CONTRACT	16,019	9,283	17,200	15,627	16,500	16,900	17,300	17,700	18,100
	INTERNET CONNECTIVITY	4,494	4,879	5,000	4,823	5,000	5,000	5,000	5,000	5,000
	INTERNET BACKUP EQUIP/MNT	-	-	-	3,000	1,500	1,500	1,500	1,500	1,500
	BACKUP SERVER PROJECT	17,503	5,290	-	-	-	-	-	-	-
	RECORD DOCUMENT MGMNT	8,609	2,269	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	MISCELLANEOUS IT MNT	3,763	8,887	7,500	9,250	8,500	8,500	8,500	8,500	8,500
	CODIFICATION OF VILLAGE CODE	-	-	20,000	-	20,000	1,000	1,000	1,000	1,000
	<b>SUBTOTAL</b>	<b>50,388</b>	<b>30,608</b>	<b>56,700</b>	<b>39,700</b>	<b>58,500</b>	<b>39,900</b>	<b>40,300</b>	<b>40,700</b>	<b>41,100</b>
	<u>CONTRIBUTION / CLAIMS</u>									
6281	IRMA CONTRB / CLAIMS-ADM	26,288	21,684	23,638	19,486	23,608	23,608	23,608	23,608	23,608
6282	IRMA CONTRB / CLAIMS-CD	24,033	22,033	26,082	29,395	23,945	23,945	23,945	23,945	23,945
6283	IRMA CONTRB / CLAIMS-PD	131,918	123,090	123,496	107,460	118,034	118,034	118,034	118,034	118,034
6284	IRMA CONTRB / CLAIMS-FD	72,140	70,136	74,380	65,813	71,545	71,545	71,545	71,545	71,545
6285	IRMA CONTRB / CLAIMS-B&G	8,275	5,088	6,715	5,536	6,175	6,175	6,175	6,175	6,175
6286	IRMA CONTRB / CLAIMS-DPW	63,334	75,169	54,278	64,093	56,929	56,929	56,929	56,929	56,929
	<b>SUBTOTAL</b>	<b>325,988</b>	<b>317,200</b>	<b>308,589</b>	<b>291,783</b>	<b>300,236</b>	<b>300,236</b>	<b>300,236</b>	<b>300,236</b>	<b>300,236</b>
	<u>MISCELLANEOUS EXPENDITURES</u>									
6860	EMPLOYEE ACTIVITIES	6,985	7,743	9,100	9,100	9,100	9,000	9,100	9,100	9,100
6870	EMPLOYER CONTR-POLICE	780,213	813,703	1,040,099	1,014,097	1,149,050	1,206,503	1,266,828	1,330,169	1,396,677
6875	EMPLOYER CONTR-FIRE	761,155	792,782	1,030,404	1,004,644	1,097,454	1,152,327	1,209,943	1,270,440	1,333,962
6890	FLEXIBLE SPENDING ACCT	1,896	2,025	2,000	2,000	2,000	2,000	2,000	2,000	2,000
6899	PUBLIC SAFETY	-	-	-	-	100,000	100,000	100,000	100,000	100,000
6899	ECONOMIC DEVELOPMENT	-	-	-	-	50,000	50,000	50,000	50,000	50,000
6899	MISCELLANEOUS	3,170	3,310	3,500	3,500	3,500	3,500	3,500	3,500	3,500
	<b>SUBTOTAL</b>	<b>1,553,419</b>	<b>1,619,563</b>	<b>2,085,103</b>	<b>2,033,340</b>	<b>2,411,104</b>	<b>2,523,329</b>	<b>2,641,371</b>	<b>2,765,209</b>	<b>2,895,240</b>
	<u>TRANSFERS OUT</u>									
6940	TRF TO CAPITAL-ST LIGHT BOND	600,000	1,370,000	700,000	925,000	700,000	700,000	700,000	700,000	700,000
6951	TRF TO PARKING FUND	116,000	119,000	167,000	142,000	145,000	148,000	151,000	154,000	157,000
6940	TRF TO CAPITAL-SEWER IMPRVMT BONDS	-	-	-	-	100,000	790,000	790,000	790,000	790,000
6940	TRF TO CAPITAL-SEWER LINING	-	-	-	-	680,000	-	-	-	-
	<b>SUBTOTAL</b>	<b>716,000</b>	<b>1,489,000</b>	<b>867,000</b>	<b>1,067,000</b>	<b>1,625,000</b>	<b>1,638,000</b>	<b>1,641,000</b>	<b>1,644,000</b>	<b>1,647,000</b>
	<b>TOTAL FOR DEPARTMENT</b>	<b>2,645,795</b>	<b>3,456,371</b>	<b>3,317,392</b>	<b>3,431,823</b>	<b>4,394,840</b>	<b>4,501,465</b>	<b>4,622,907</b>	<b>4,750,145</b>	<b>4,883,576</b>

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2/24/2015

## GENERAL LEDGER

### NOTES

#### 1. Professional Services

In order to provide additional information relating to the Village Board's objective to improve technology, the Professional Services line item on the budget summary page reflects details regarding the individual expenditures within this account.

##### Website / Server Maintenance

As a result of a network system failure in 2012, the Village engaged an independent information technology (IT) consultant in FY 2012-13 to conduct a technical audit to evaluate the Village's network and operations. Based on the results of the audit, the Village implemented a new backup server to replace the tape drive and added a secondary backup to the internet "cloud." The new backup system is intended to ensure recovery of data within hours rather than days, as previously experienced.

Additional expenditures were also incurred in FY 2013-14 to complete the backup server project which required additional systems maintenance. FY 2014-15 and subsequent year budgets include annual maintenance contracts and licenses for the Village web site, fileserver, e-mail exchange server, spam firewall, message archiver, and backup to the internet "cloud."

FY 2013-14 web site and server expenditures decreased due to the timing of the annual invoice for website licensing and maintenance which was determined to be a subsequent year expenditure by the auditors.

##### Internet Backup Equipment/Maintenance

As part of the backup server project, the Village requested the IT consultant to provide an effective method of providing internet backup to ensure the Village is able to maintain communications with offsite systems, web based software and for departmental operations. FY 2014-15 estimated actual expenditures include the purchase, installation, and programming of required wireless equipment to provide internet backup capabilities with a large telecommunication provider. Subsequent year budgets reflect annual licensing and maintenance.

##### Record Document Management

FY 2012-13 expenditures also reflect the purchase and installation of the Laserfiche records and documentation management system. Laserfiche provides image screening, records retention and offsite storage of Village documents. Subsequent year budgets include annual maintenance support of approximately \$2,000 and additional funds of \$5,000 for third-party scanning of historical documents in the interest of reducing the demand on paper file storage and increased efficiency of retrieving archived documents.

Codification of Village Code

Due to the priority of the backup server and backup internet projects, the Village postponed the codification of the Village Code to FY 2015-16. When completed, this project will enable the code to be included on the Village web site.

2. Claims

Expenditures include regular insurance premiums and deductibles payable to the Intergovernmental Risk Management Agency (IRMA). The Village is responsible for the first \$2,500 of cost for each claim.

Regular insurance premiums are paid to IRMA in an annual contribution which consists of two components: 1) Revenue Base Calculation, determined by annual revenues of the municipality, and 2) Experience Modifier, an adjustment (debit or credit) based on loss experience.

The IRMA Board of Directors also administers the Excess Surplus Fund which was created from favorable investment returns and better than expected loss experience. The Excess Surplus Fund allows individual members the flexibility to decide how much of a credit they would like to receive against their annual contribution. Any unused funds remain in a separate account with IRMA and earn interest based on the return of the entire portfolio. Due to investment gains, IRMA issued an interest income credit of \$86,990 in 2014 which increased the Village's excess surplus credit to \$490,930.

Through a concerted effort to reduce employee accidents and liability claims, the Village has received an experience credit for the past three years which decreased the current annual contribution. As such, contributions and claims are estimated to be under budget in FY 2014-15 resulting in no utilization of the excess surplus fund.

Historically, the Village has utilized the surplus credit to offset the annual contribution to IRMA (insurance premiums and deductible) which is shared between the General, Water, Sewer and Parking Funds. Recent investment gains, coupled with decreased premiums due to experience modifier credits have significantly increased the Village's balance in the Excess Surplus Fund. In order to further utilize the balance available in the Excess Surplus Fund and continue to include a rate stabilization feature for premiums, the budget for the Village's annual contribution was decreased from \$450,000 to \$400,000, beginning in FY 2014-15.

Total claims expenditure will vary based upon the amount of deductibles (\$2,500 per claim) and unemployment compensation claims paid during a fiscal year. The cost of these two expenditures is budgeted at \$48,000 annually. As mentioned previously, the annual cost of the contribution to IRMA is budgeted at \$400,000 annually. The combined cost of the premium, claims deductibles and unemployment insurance totals \$448,000 and is shared between the General, Water, Sewer and Parking Funds based on the revenue base calculation

utilized by IRMA. In order to account for the total budgeted funds allocated for insurance premiums and deductibles payable to IRMA, funds budgeted in the corresponding IRMA contribution/claims line items (6009) in the Water, Sewer and Parking Funds must be added to the total contribution/claims accounts reflected within the General Ledger department budget.

3. Employee Activities

This budget line item accounts for various employee activities including holiday luncheon and anniversary recognition awards.

4. Employer Contribution - Police/Fire Pensions

For more details regarding the employer contribution to the Police and Fire Pension Funds see each respective fund's notes.

5. Flexible Spending Account (FSA)

This line item represents the cost of creating and administering a Flexible Spending Accounts (FSA) program for Village employees. FSAs allow employees to set aside money on a pre-tax basis to pay for expenses not covered by health insurance plans (i.e. prescription drugs, office visit/emergency room co-payments, dental and vision expenses) and/or for dependent day care expenses. The FSAs are serviced by an independent third party administrator which specializes in flexible benefit plans.

6. Public Safety/Economic Development

At several pre-budget workshops held during the fiscal year, the Village Board discussed funding proposals to address sewer improvements and other Village priorities as previously identified by the Village Board and as also recommended by the La Grange 2020 Task Force. The other Village priorities include a desire to enhance public safety and economic development efforts in the post-TIF era. Funding for these enhanced programs is dependent upon a voter approved referendum of a 1 percent non-home rule sales tax; details for these public safety and economic development programs have yet to be determined and finalized. Once the results of the voter referendum are known, these program expenditures will be re-allocated accordingly to other operating departments or eliminated from the budget document.

7. Miscellaneous

This line item provides for the purchase of replacement recycling bins and for other miscellaneous expenditures.

8. Transfer To Capital Projects

This transfer represents the General Fund's portion of capital infrastructure repairs and improvements. This annual transfer may vary depending upon availability of funds in the General Fund. Due to the struggling economy which negatively impacted revenues and increasing personnel costs, this transfer was reduced by \$100,000 in FY 2009-10 and further reduced by \$200,000 beginning in FY 2010-11.

FY 2014-15 estimated actual expenditures are over budget due to Village Board approved use of reserve funds to perform hydraulic modeling of the proposed 50<sup>th</sup> Street storm sewer/flood wall (\$50,000) and for televising the Village main line sewers (\$175,000). The hydraulic study was necessary to determine the cost-benefit of constructing sewer improvements south of 47<sup>th</sup> Street. The purpose of the sewer televising was to 1) confirm they are operating properly, 2) remove any debris within the sewers, 3) identify required repairs, and 4) estimate remaining useful life.

FY 2013-14 expenditures increased significantly due to the approval of budget amendments utilizing reserve funds in the amount of \$640,000 for the Maple Avenue Relief Sewer (MARS) and \$30,000 for the Village Hall roof project. The budget amendment provided for the extension of the MARS project up to 6<sup>th</sup> Avenue due to economies of scale which reduced the unit cost per lineal foot. The budget amendment for the roof project was necessary due to an increase in materials cost and the complexity of the project regarding pedestrian accessibility to Village Hall.

Due to the continued emphasis on improving the Village's aging infrastructure, as the economy continues to recover and revenues return to previous levels, the Village intends to remain fiscally conservative with operating expenditures in order to increase the annual transfer for capital projects in the near future. See the Capital Project Fund notes for more information on the impact of this reduced funding.

9. Transfer to Parking Fund

This annual transfer from the General Fund partially funds parking operations and maintenance of Village lots and the parking structure. This transfer reflects increased costs associated with operations and maintenance of Village parking lots. Subsequent year budgets include an annual increase of 2.5%, based upon the average increase in the Consumer Price Index.

Beginning in FY 2014-15, the transfer from the General Fund also reflects a portion of the proceeds of the Food and Beverage Tax in the Parking Fund to offset the issuance of free CBD parking decals to employees of food service and dining establishments. The business community had expressed concerns over parking capacity and affordability. As new parking capacity was unlikely, the intent of this strategy was to incentivize parking compliance by CBD employees, thereby improving the overall management of the Village's parking supply in the CBD. Due to the success of this program which has effectively relocated vehicles to specific desired locations, creating additional available parking for CBD customers during

peak hours, the budget reflects the continuation of this program, even though the revised funding plan for sewers and operations provides for the complete rollback of the Food & Beverage Tax.

10. Transfer to Capital/Debt Service

Due to recent flooding events, several pre-budget workshops were held during the fiscal year to identify new and unbudgeted capital needs. As funding for additional capital expenditures was not available within the capital budget, the Village Board elected to issue general obligation bonds to fund sewer mitigation projects totaling \$14.5 million. Revenues to support the debt service requirements will be derived from increases in the local non-home rule sales tax, utility and telecommunications taxes and sewer fees.

The FY 2015-16 budget reflects a transfer to the Capital Projects Fund for debt service requirements pertaining to an \$11.5 million bond issue (\$3.0 million bond issue in Sewer Fund) for sewer improvements. Based upon an anticipated bond issue date of September 1, 2015, the first year's bond payment due December 1, 2015 will be an interest-only payment of \$100,000. A transfer of \$790,000 is budgeted in FY 2016-17 to reflect the first full bond payment due December 1, 2016.

The timing of the bond issue coupled with the receipt of local revenue enhancements provides the Village with the ability to fund emergency sewer lining and repair work. These funds are reflected as a transfer to the Capital Projects Fund in the amount of \$680,000 in FY 2015-16. Additional funds in the amount of \$175,000 are included in the Sewer Fund.



## MOTOR FUEL TAX FUND

### Statement of Purpose

The **Motor Fuel Tax (MFT) Fund** provides for the construction or resurfacing of public rights-of-way within the Village and for maintenance of streets and sidewalks, including sweeping, cleaning, and snow and ice control. MFT funds are distributed by the State on a per capita basis and are derived from a tax on the privilege of operating motor vehicles upon highways, based on the consumption of motor fuel.

VILLAGE OF LA GRANGE  
MOTOR FUEL TAX FUND  
FUND BALANCE SUMMARY THROUGH APRIL 30, 2020

Fund Balance, April 30, 2012			1,485,124
Revenues	2012-13	442,556	
Expenses	2012-13	<u>-</u>	<u>442,556</u>
Fund Balance, April 30, 2013			1,927,680
Revenues	2013-14	455,015	
Expenses	2013-14	<u>(1,783,629)</u>	<u>(1,328,614)</u>
Fund Balance, April 30, 2014			599,066
Revenues	2014-15	516,500	
Expenses	2014-15	<u>(80,000)</u>	<u>436,500</u>
<b>Fund Balance, April 30, 2015</b>			<b>1,035,566</b>
<b>Revenues</b>	<b>2015-16</b>	<b>372,500</b>	
<b>Expenses</b>	<b>2015-16</b>	<b><u>(1,302,451)</u></b>	<b><u>(929,951)</u></b>
<b>Fund Balance, April 30, 2016</b>			<b>105,615</b>
Revenues	2016-17	372,500	
Expenses	2016-17	<u>(30,000)</u>	<u>342,500</u>
Fund Balance, April 30, 2017			448,115
Revenues	2017-18	380,000	
Expenses	2017-18	<u>-</u>	<u>380,000</u>
Fund Balance, April 30, 2018			828,115
Revenues	2018-19	380,000	
Expenses	2018-19	<u>-</u>	<u>380,000</u>
Fund Balance, April 30, 2019			1,208,115
Revenues	2019-20	390,000	
Expenses	2019-20	<u>(1,300,000)</u>	<u>(910,000)</u>
Fund Balance, April 30, 2020			<u><u>298,115</u></u>

**MOTOR FUEL TAX FUND**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<b>2100 REVENUES</b>										
<u>INTERGOVERNMENTAL</u>										
5310	MFT ALLOTMENTS	438,066	451,676	445,000	515,000	370,000	370,000	370,000	370,000	370,000
5500	INVESTMENT INTEREST	4,490	3,339	2,000	1,500	2,500	2,500	10,000	10,000	20,000
	<b>TOTAL REVENUES</b>	<b>442,556</b>	<b>455,015</b>	<b>447,000</b>	<b>516,500</b>	<b>372,500</b>	<b>372,500</b>	<b>380,000</b>	<b>380,000</b>	<b>390,000</b>

**2100 EXPENDITURES**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<u>CAPITAL OUTLAY</u>										
6940	STREET RESURFACING / CONSTRUCTION	-	1,783,629	402,451	80,000	1,302,451	30,000	-	-	1,300,000
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,783,629</b>	<b>402,451</b>	<b>80,000</b>	<b>1,302,451</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>1,300,000</b>

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2/24/2015

**MOTOR FUEL TAX FUND**

**NOTES**

1. **MFT Allotments**

Motor Fuel Tax (MFT) is collected by the State and distributed to local governments on a per capita basis. Receipts are based on a portion of a 19 cent per gallon flat tax.

The Illinois Municipal League (IML) projects that FY 2015-16 Motor Fuel Tax allotments may decrease by 2.0 percent from this year's receipts.

The Village was recently notified that the Illinois Jobs Now! capital program was extended for a sixth year, resulting in revenues being over budget in FY 2014-15. The Illinois Department of Transportation indicated that the capital program was extended and distributed in advance in order to assist municipalities with funding of street repairs and maintenance resulting from the recent severe winters.

Revenue from FY 2010-11 through FY 2014-15 include distributions of \$67,000 each year from the Illinois Jobs Now! Capital Program which provided additional funding for local jurisdictions. This program was scheduled to provide \$500 million in funding for local road improvements over the span of five years, ending in FY 2014-15.

2. **Resurfacing/Construction**

Fiscal year budgets include expenditures for the Village's thirty percent share local match of future State Surface Transportation Project (STP) Grant projects, additional segments of the Maple Avenue Relief Sewer (MARS) and street renovation projects based on the recently completed street condition survey as described in the following table:

<b>Budget Year</b>	<b>Project Area</b>	<b>Cost</b>
FY 2013-14	M.A.R.S. Stage 2 – Final Construction	\$1,499,133
	Street resurfacing - 41 <sup>st</sup> Street and Bell Avenue	<u>\$284,496</u>
	Total Resurfacing/Construction	\$1,783,629
FY 2014-15	Street Resurfacing - Engineering	\$80,000
FY 2015-16	Bluff Ave / M.A.R.S. - Construction Final	\$322,451
	Street resurfacing - Kensington Avenue	<u>\$980,000</u>
	Total Resurfacing/Construction	\$1,302,451
FY 2016-17	Street Condition Survey	\$30,000

Detailed information for individual projects can be found in the Capital Projects Fund notes. Street Resurfacing and construction expenditures are under budget in FY 2014-15 due to the timing of the Bluff Avenue / M.A.R.S. project.

3. Fund Balance

The Motor Fuel Tax Fund projects a surplus Fund Balance due to revenues being accumulated to finance the Village's thirty percent share of the reconstruction of feeder streets in conjunction with the State's seventy percent funding from STP grants and neighborhood street renovation projects. Future years' accumulated funds will be used to fund additional capital projects including total street reconstruction.



## **FOREIGN FIRE INSURANCE BOARD FUND**

### **Statement of Purpose**

The **Foreign Fire Insurance Board** provides control and direction over the monies collected under the State Foreign Fire Insurance Tax. These funds are allocated to provide materials and services necessary to support the core functions and essential activities of the Fire Department.

### **FY 2015-16 Key Objectives**

1. Seek input from both the Fire Department and the Village to ensure the funds are used in a manner which is responsible and generates the greatest benefit to the Department.
2. Review the activities of the Department to determine the priorities of these needs and the most desirable way to allocate the funds to address these needs.
3. Monitor the expenditure of these funds to ensure full compliance with the State statute, Village ordinance, and Village purchasing policies and procedures.
4. Take all possible actions to ensure the expenditures are cost effective and are obtained at the best possible price.
5. Consider purchases which enhance the existing public service capabilities of the Department or provide new capabilities to be its priorities in allocating funds.

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**VILLAGE OF LA GRANGE  
FOREIGN FIRE INSURANCE TAX BOARD FUND  
FUND BALANCE SUMMARY THROUGH APRIL 30, 2020**

Fund Balance, April 30, 2012			46,399
Revenues	2012-13	21,050	
Expenses	2012-13	<u>(9,387)</u>	<u>11,663</u>
Fund Balance, April 30, 2013			58,062
Revenues	2013-14	26,634	
Expenses	2013-14	<u>(33,827)</u>	<u>(7,193)</u>
Fund Balance, April 30, 2014			50,869
Revenues	2014-15	26,551	
Expenses	2014-15	<u>(32,950)</u>	<u>(6,399)</u>
<b>Fund Balance, April 30, 2015</b>			<b>44,470</b>
<b>Revenues</b>	<b>2015-16</b>	<b>19,050</b>	
<b>Expenses</b>	<b>2015-16</b>	<b><u>(31,800)</u></b>	<b><u>(12,750)</u></b>
<b>Fund Balance, April 30, 2016</b>			<b>31,720</b>
Revenues	2016-17	19,050	
Expenses	2016-17	<u>(15,800)</u>	<u>3,250</u>
Fund Balance, April 30, 2017			34,970
Revenues	2017-18	19,050	
Expenses	2017-18	<u>(15,800)</u>	<u>3,250</u>
Fund Balance, April 30, 2018			38,220
Revenues	2018-19	19,050	
Expenses	2018-19	<u>(15,800)</u>	<u>3,250</u>
Fund Balance, April 30, 2019			41,470
Revenues	2019-20	19,050	
Expenses	2019-20	<u>(15,800)</u>	<u>3,250</u>
Fund Balance, April 30, 2020			<u><u>44,720</u></u>

**FOREIGN FIRE INSURANCE TAX BOARD FUND**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<b>2200 REVENUES</b>										
TAXES										
5000	FOREIGN FIRE INSURANCE	21,008	26,624	19,000	26,521	<b>19,000</b>	19,000	19,000	19,000	19,000
INTEREST INCOME										
5500	INVESTMENT INTEREST	42	10	50	30	<b>50</b>	50	50	50	50
TOTAL REVENUES		<u>21,050</u>	<u>26,634</u>	<u>19,050</u>	<u>26,551</u>	<b><u>19,050</u></b>	<u>19,050</u>	<u>19,050</u>	<u>19,050</u>	<u>19,050</u>
<b>EXPENDITURES</b>										
CAPITAL OUTLAY & INTERFUND TRANSFERS										
6600	NEW EQUIPMENT	8,637	33,077	46,000	32,200	<b>31,000</b>	15,000	15,000	15,000	15,000
MISCELLANEOUS										
6899	MISCELLANEOUS	750	750	800	750	<b>800</b>	800	800	800	800
TOTAL FOR DEPARTMENT		<u>9,387</u>	<u>33,827</u>	<u>46,800</u>	<u>32,950</u>	<b><u>31,800</u></b>	<u>15,800</u>	<u>15,800</u>	<u>15,800</u>	<u>15,800</u>
BUD13\14FFITBBUD 2/24/2015										

## FOREIGN FIRE INSURANCE TAX BOARD FUND

### NOTES

1. Foreign Fire Insurance Tax

This revenue source, which fluctuates annually, is derived from a two percent tax levied on premiums of foreign (out-of-state) fire insurance companies on properties located within the Village.

2. New Equipment

This line item accounts for authorized expenditures as budgeted by the Foreign Fire Insurance Tax Board (FFITB) and approved by the Village Board of Trustees. Expenditures must be for the maintenance, use and benefit of the Fire Department. The FFIT Board allocates funds annually in the amount of \$2,000 for training seminars, \$1,500 to account for annual utilities and supplies, and \$2,000 for emergency purchases which may arise during the year.

New Equipment budgeted in FY 2015-16 includes: rescue strut system, \$7,000; emergency exhaust fans, \$6,500; ceiling mounted hose reels, \$3,000; TFT Blitzfire portable water deluge/attack monitor, \$2,500; and extrication gloves, \$1,500. In addition, the FFIT Board elected to budget unallocated funds of \$5,000 for other equipment/ improvements approved by the Fire Chief.

FY 2014-15 estimated actual expenditures include: cookware/company appliances, \$2,100; exercise/fitness equipment, \$1,500; window air conditioning units, \$1,200 and the final payment of the lease/purchase agreement for the gear dryer, \$600.

The FFITB also elected to budget unallocated funds of \$25,000 for future improvements at the Fire Station. These funds will be held in reserve until such time the FFIT has finalized renovation plans.

FY 2013-14 estimated actual expenditures reflect the purchase of a thermal imaging camera, \$10,700; Smart Board/audio visual system for training, \$8,700; office furniture, \$3,100; SCBA/rescue bag for Rapid Intervention Team, \$3,200; exercise equipment, \$1,000; and the lease/purchase agreement for the gear dryer, \$2,400.

FY 2012-13 expenditures include the purchase of department furniture, \$1,700; ladders, carbon monoxide detectors and ladders, \$1,200; carbon monoxide detectors, \$750; department frames/photo, \$300; and the lease/purchase agreement for the gear dryer, \$2,400

3. Miscellaneous Expenditures

This account reflects the cost of the annual Treasurer's Bond of \$50, administrative fees of \$500, and audit fees of \$250 as required by Village Ordinance.

## EMERGENCY TELEPHONE SYSTEMS BOARD FUND

### Statement of Purpose

The **Emergency Telephone Systems Board Fund** provides an automated telephone-based Police, Fire and medical emergency response system for hard-line and cellular calls, capable of answering emergency service calls without unnecessary delay, and of providing phone assistance before emergency response units arrive.

**VILLAGE OF LA GRANGE  
EMERGENCY TELEPHONE SYSTEMS BOARD FUND  
FUND BALANCE SUMMARY THROUGH APRIL 30, 2020**

Fund Balance, April 30, 2012			177,265
Revenues	2012-13	159,084	
Expenses	2012-13	<u>(294,225)</u>	<u>(135,141)</u>
Fund Balance, April 30, 2013			42,124
Revenues	2013-14	150,240	
Expenses	2013-14	<u>(160,217)</u>	<u>(9,977)</u>
Fund Balance, April 30, 2014			32,147
Revenues	2014-15	228,990	
Expenses	2014-15	<u>(180,100)</u>	<u>48,890</u>
<b>Fund Balance, April 30, 2015</b>			<b>81,037</b>
<b>Revenues</b>	<b>2015-16</b>	<b>145,100</b>	
<b>Expenses</b>	<b>2015-16</b>	<b><u>(168,950)</u></b>	<b><u>(23,850)</u></b>
<b>Fund Balance, April 30, 2016</b>			<b>57,187</b>
Revenues	2016-17	145,100	
Expenses	2016-17	<u>(155,450)</u>	<u>(10,350)</u>
Fund Balance, April 30, 2017			46,837
Revenues	2017-18	145,100	
Expenses	2017-18	<u>(156,450)</u>	<u>(11,350)</u>
Fund Balance, April 30, 2018			35,487
Revenues	2018-19	145,100	
Expenses	2018-19	<u>(156,950)</u>	<u>(11,850)</u>
Fund Balance, April 30, 2019			23,637
Revenues	2019-20	145,100	
Expenses	2019-20	<u>(157,950)</u>	<u>(12,850)</u>
Fund Balance, April 30, 2020			<u><u>10,787</u></u>

**EMERGENCY TELEPHONE SYSTEMS BOARD FUND**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	
<b>2400 REVENUES</b>											
		<u>CHARGES FOR SERVICES</u>									
5291	911 SURCHARGE FEE	65,519	64,197	67,000	65,000	65,000	65,000	65,000	65,000	65,000	
5292	WIRELESS 911 SURCHARGE	93,032	86,039	78,000	80,000	80,000	80,000	80,000	80,000	80,000	
	SUBTOTAL	158,551	150,236	145,000	145,000	145,000	145,000	145,000	145,000	145,000	
		<u>INTERGOVERNMENTAL REVENUES</u>									
5300	GRANTS	-	-	75,000	83,890	-	-	-	-	-	
		<u>INTEREST INCOME</u>									
5500	INVESTMENT INTEREST	533	4	500	100	100	100	100	100	100	
	TOTAL REVENUES	159,084	150,240	220,500	228,990	145,100	145,100	145,100	145,100	145,100	
<b>EXPENDITURES</b>											
		<u>PERSONNEL</u>									
6020	TRAINING & MEMBERSHIP	417	-	1,000	4,250	1,000	1,000	1,000	1,000	1,000	
	SUBTOTAL	417	-	1,000	4,250	1,000	1,000	1,000	1,000	1,000	
		<u>SUPPLIES &amp; MATERIALS</u>									
6100	SUPPLIES	236	449	500	500	500	500	500	500	500	
6101	PRINTING & POSTAGE	-	15	100	100	100	100	100	100	100	
	SUBTOTAL	236	464	600	600	600	600	600	600	600	
		<u>OPERATIONS &amp; CONTRACTUAL</u>									
6210	TELEPHONE	29,080	27,537	32,000	28,250	29,850	29,850	30,350	30,350	30,850	
6220	MTCE.-EQUIPMENT	65,346	60,626	69,500	68,000	71,000	71,500	72,000	72,500	73,000	
6230	PROFESSIONAL SERVICES	12,500	12,497	-	10,000	-	-	-	-	-	
6230	CONSOLIDATED DISPATCH	-	-	-	-	-	-	-	-	-	
	SUBTOTAL	106,926	100,660	101,500	106,250	100,850	101,350	102,350	102,850	103,850	
		<u>CAPITAL OUTLAY</u>									
6600	NEW EQUIPMENT	28,384	8,933	51,500	19,000	16,500	2,500	2,500	2,500	2,500	
6605	COMPUTER EQUIPMENT	419	160	-	-	-	-	-	-	-	
6660	EQUIPMENT RESERVE (ERF)	82,843	-	-	-	-	-	-	-	-	
	SUBTOTAL	111,646	9,093	51,500	19,000	16,500	2,500	2,500	2,500	2,500	
		<u>TRANSFERS OUT</u>									
6901	TRANSFER TO GENERAL FUND	75,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
	TOTAL FOR DEPARTMENT	294,225	160,217	204,600	180,100	168,950	155,450	156,450	156,950	157,950	

BUD13\14ETSBBUD  
2/24/2015

## EMERGENCY TELEPHONE SYSTEMS BOARD FUND

### NOTES

#### 1. 911 Surcharge Fee

Revenues received from the 911 Surcharge Fee are calculated based on a monthly \$.75 charge per land line less a three percent administrative fee. FY 2014-15 estimated actual revenue is projected to be slightly under budget based upon year to date receipts. Revenues are projected to stay flat and possibly decrease further as the use of cellular phones continue to increase and residences switch from additional land lines for internet access to cable or DSL.

#### Wireless 911 Surcharge Fee

This account reflects revenues from the wireless 911 surcharge. A new Prepaid Wireless 911 Surcharge Act became effective January 1, 2012, which removes the previous \$.73 prepaid wireless 911 charge and replaces it with a 1.5% fee on prepaid services collected at the point of sale by the retailer, which was anticipated to be revenue neutral. The money collected by the retailer from the surcharge is remitted to the Illinois Department of Revenue (IDOR) with sales tax payments and no longer remitted directly to the Illinois Commerce Commission (ICC). Wireless carriers no longer collect and submit the \$.73 for prepaid subscribers.

When the Village received the first wireless distribution under the new law (June, 2012), the monthly receipt decreased from \$16,500 to \$6,500. Due to the significant decrease in receipts, the Village contacted the ICC requesting more information regarding collection of the wireless fee under the new law and that a review be conducted to ensure that receipts were being collected and distributed accurately.

The Village received an explanatory letter from the ICC stating that under the previous prepaid law, funding was based upon zip code and the carrier had the ability to use the customers address, assign a zip code of their choice to a mobile telephone number (which often meant all money for a prefix would end up on one zip code) or to use the zip code of the point of sale; which led to high concentration of funds in a small number of systems.

Under the old law, La Grange was collected prepaid fees from approximately 23,000 lines in the 60525 zip code. With a population of 15,500, we were receiving funds for approximately 1.5 prepaid wireless phone lines for every person within the Village, with a state average of .8 lines per person.

Prepaid fees are now distributed based upon the ratio of post-paid customers within the municipality. Post-paid customers are wireless subscribers who pay a monthly bill for their wireless service (versus prepaid in which subscribers buy minutes in advance for their service). The new law has no impact on the 911 post-paid wireless surcharge.

## Emergency Telephone Systems Board Fund

The ICC also noted that revenue from the prepaid surcharge is down significantly under the new law. It was also reported that the ICC and IDOR will continue to monitor the situation and keep counties and municipalities informed on subsequent collections.

Due to the significant decrease in wireless surcharge revenue from approximately \$200,000 to \$80,000, beginning in FY 2013-14 the transfer to the Equipment Replacement Fund (ERF) has been eliminated, and the transfer to the General Fund for personnel costs attributable directly to the operation of the emergency telephone system has been reduced from \$75,000 to \$50,000.

Approximately \$500,000 of reserve funds remain available within ERF for potential costs associated with consolidated dispatch and/or the future replacement of 911 equipment.

### Wireless 911 Surcharge Surplus Distributions

Under the previous Wireless Emergency Telephone Safety Act, Central Management Service (CMS) assessed and collected a \$.73 line charge on wireless phones. The Village received approximately \$.58 per line from this fee amount, which was distributed based on address and zip code. The balance of the funds were used for grants/reimbursements through the CMS for providing telecommunication services to rural areas and the replacement/upgrade of wireless communication equipment within the State.

The Illinois Commerce Commission annually reviewed grant requests from rural areas for wireless funding, and declared surplus distributions to local agencies if funding was available. No surplus distribution was received in FY 2014-15. Surplus distributions in the amount of \$6,000 and \$18,000 were received in FY 2013-14 and FY 2012-13; respectively. Surplus distributions are not included in subsequent year budgets, as receipt is dependent upon grants funded by the CMS.

### Wireless 911 Surcharge - Sunset

The sunset date for the wireless 911 surcharge has been extended to July 2015. This date has been amended legislatively four times and will need to be amended again in order to keep the surcharge active. The 911 Services Advisory Board is working with the Illinois Commerce Commission to submit a report to the General Assembly by April, 2015.

The Police and Fire Chiefs' Associations and Illinois Municipal League continue to advocate for the renewal of the surcharge in order to continue to fund emergency 911 operations. The ETSB budget assumes the surcharge will be renewed. If not, the Village may need to consider a referendum to increase the landline surcharge to fund future ETSB expenditures.

## 2. Grants

The Village was awarded federal funding to enhance law enforcement technology and equipment including the next phase of 911 services and digital mapping. The grant funds were allocated as follows: \$75,000 for enhanced 911 services and \$25,000 for digital mapping. As the implementation of a Geographic Information System (GIS), which includes

the digital mapping component of the enhanced 911 systems was postponed due to budgetary constraints, the Village was awarded a three-year extension to complete the project in order to receive the full amount of the grant, which expires in FY 2014-15.

Grant funds in the amount of \$75,000 for enhanced 911 services were received in early FY 2014-15. In addition, prior to the end of the three-year extension, the Police Department was able to re-allocate a portion of the \$25,000 grant for digital mapping to provide funding for the NetWest Antenna Project (\$8,890) to install two new antennas to increase coverage for the radio network, which is shared with La Grange Park, Western Springs and Brookfield police departments.

3. Training and Membership

FY 2014-15 estimated actual expenditures are over budget due to required Emergency Medical Dispatch training for eight (8) dispatchers in preparation for consolidated dispatch services with La Grange Park and Western Springs (\$3,350).

This budget line item also includes continuing education and training for current dispatch staff as well as incoming personnel. This account also funds membership for APCO, NENA and NEMRT.

4. Supplies

Budgeted expenditures include the cost of supplies related to computer terminals, printers, ribbons, paper and time clock.

5. Telephone

Telephone expenditures include E-911 line service, E-911 wireless line service, and the Areawide Law Enforcement Radio Terminal System (A.L.E.R.T.S.). ALERTS provides remote wireless communications from police squad mobile data terminals to local, State and national crime information networks.

6. Maintenance - Equipment

This budgeted line item primarily includes annual maintenance contracts which provide software updates, technical support and routine maintenance for various 911 emergency systems in the dispatch center.

In December 2013 the La Grange Police Department purchased new Mobile Data Terminals (MDT) in anticipation of the new squad purchase and installation. The MDT's were a necessary technology upgrade to accommodate the new video equipment/software as well as the Law Enforcement Agencies Data Systems (LEADS).

In order to control costs, when installing the MDT's the Police Department reused the in-trunk modems in the squads for communication purposes, instead of going wireless.

However, since installation, the MDT's have had regular connection issues and sporadic data transfer problems utilizing the in-trunk modems.

A recommended solution is to use the internal modem already installed in the MDT's in conjunction with a wireless internet card. This configuration has proven successful with other neighboring agencies. Therefore, beginning in FY 2015-16 the equipment maintenance budget includes \$3,000 for an upgrade to wireless internet cards to provide compatible technologies, regional/local connectivity, and enhance officer safety.

The budget also reflects annual maintenance contracts for the Computer Aided Dispatch/Records Management System, \$16,000; 911 Equipment, \$12,500; Code Red, \$10,000; Net West Regional Radio Network, \$7,000 (shared with La Grange Park, Western Springs and Brookfield); Livescan, \$3,300; Digital Voice Recorder, \$3,000; Firehouse software, \$2,800; and the EMS wireless reporting system, \$1,200.

In addition, this account includes miscellaneous maintenance costs related to current E-911 hardware and associated equipment, not covered under the annual maintenance contracts, to ensure that any failures are repaired quickly with minimal downtime.

Expenditures in FY 2012-13 reflect maintenance costs related to the failure of Police Department/911 server and several new maintenance contracts for Fire Department equipment that were determined to be ETSB eligible.

7. Professional Services

FY 2014-15 estimated actual expenditures include the shared cost of an executive director search for the new consolidated dispatch center (see additional information below).

FY 2012-13 and FY 2013-14 expenditures include a total of \$25,000 for the Phase II technical study to examine operational, capital, financial and governance issues relating to a combined dispatch center between the Villages of La Grange, La Grange Park and Western Springs. An initial feasibility study was completed which concluded that there is sufficient compatibility between neighboring communities to consider the consolidation of public safety communications. The 911 surcharge fees could provide necessary funding for the consolidated dispatch services. The current ETSB budget assumes continuation of the current business model, pending results of the consolidation studies.

8. Consolidated Dispatch

Beginning in FY 2015-16, this new line item was created in order to properly account for expenditures related to the consolidated dispatch center, including but not limited to legal, recruitment, and transitional costs pertaining to the new government structure.

The new executive director will be the project manager for the consolidated dispatch center, making recommendations to Police/Fire Chiefs of La Grange, La Grange Park and Western Springs; transitioning to a functional manager of the new facility for the long-term.

Funding for the consolidated dispatch center is yet-to-be determined, specifically related to the operating and capital costs.

As noted above, approximately \$500,000 of reserve funds remain available within ERF for potential costs associated with consolidated dispatch and/or the future replacement of 911 equipment. It is anticipated that the three Villages' will attempt to use current hardware and equipment when possible, with the ultimate goal of building a quality and affordable 911 center.

9. New Equipment

FY 2015-16 budgeted expenditures include matching funds of \$11,500 (5%) for a federal Assistance for Firefighters Grant (AFG) in the amount of \$231,250, which the Fire Department has re-applied for. The Fire Department originally applied in FY 2014-15 but was not selected as a grant recipient.

The grant funds will be utilized to purchase all new multi-band radios, a base station, new mobile units and new portables. This also includes the purchase of a TAC receiver and antenna system at the hospital to improve the communications abilities. The new APX multi-band radio system will provide emergency personnel instant interoperability as first responders. The radios will allow an expandable, flexible radio platform for future needs.

Estimated actual expenditures in FY 2014-15 include \$9,000 for the NetWest Antenna Project. The project includes the installation of two new antennas to increase coverage for the NetWest radio network, which is shared with La Grange Park, Western Springs and Brookfield police departments.

FY 2014-15 expenditures also include the purchase of two Toughbook computers for the Fire Department, \$7,500; and portable radios and batteries, \$2,500.

FY 2013-14 estimate actual expenditures reflects replacement radios, batteries, cables, microphones, antennas, and miscellaneous radio equipment for the Fire Department.

FY 2012-13 expenditures include \$14,000 for the completion of the "narrow banding" project for public safety radio equipment; \$12,500 for the emergency replacement of the fileserver at the Police/Fire Department and 911 Communication Center; and \$1,800 for new radios, batteries, and miscellaneous equipment.

Federal Communication Commission (FCC) Regulations required all Public Safety Agencies to become narrowband compliant by January 1, 2013. Narrow banding is the narrowing of VHF and UHF channel bandwidths or increased voice paths on existing channels. This allows for the creation of additional channels, thereby supporting more users. The previous bands were congested with limited availability and restricted expansion or implementation of new systems.

10. Equipment Reserve Fund (ERF)

As mentioned previously, due to the significant decrease in prepaid wireless revenue, beginning in FY 2013-14 the transfer to the Equipment Replacement Fund (ERF) has been eliminated. Approximately \$500,000 of reserve funds remain available within the ERF Fund for potential costs associated with consolidated dispatch and/or the future replacement of 911 equipment. This adjustment to the ETSB budget will extend the fund's reserves, during which time the technical study to examine operational, capital, financial and governance issues relating to a combined dispatch center is being completed, evaluated and implemented.

11. Transfer to the General Fund

Pursuant to the Illinois Emergency Telephone System Act, this line item provides for the transfer of funds to offset the costs of personnel attributable directly to the operation of the emergency telephone system.

In addition to the elimination of the annual transfers to ERF resulting from the significant decrease in ETSB revenue, the transfer to the General Fund for personnel costs was reduced from \$75,000 to \$50,000, beginning in FY 2013-14.

The annual transfer increased in FY 2012-13 to reflect rising personnel costs associated with operating the 911 emergency dispatch center.



## ASSET FORFEITURE FUND

### Statement of Purpose

The Police Department receives funding from involvement in local and regional drug investigations. These funds are restricted and must be utilized for expenditures directly related to drug enforcement activities.

### Scope of Work

Asset forfeiture funds are utilized to fund annual expenditures related to the D.A.R.E. Program and Canine Unit. In order to extend the availability of the drug asset forfeiture funds, the Police Department is recommending the exclusive use of these funds to support these two drug related programs. The Police Department is also proposing to explore the use of drug asset forfeiture funds for replacement purchases of future department vehicles, specifically the canine unit, depending on the availability of funds. The Police Department will continue to explore the alternate use of these funds for department priorities relating to drug investigation and enforcement. Please note these funds may not be utilized to support salaries or overtime expenditures.

**VILLAGE OF LA GRANGE  
ASSET FORFEITURE FUND  
FUND BALANCE SUMMARY THROUGH APRIL 30, 2018**

Fund Balance, April 30, 2012			262,625
Revenues	2012-13	15,032	
Expenses	2012-13	<u>(90,099)</u>	<u>(75,067)</u>
Fund Balance, April 30, 2013			187,558
Revenues	2013-14	29,793	
Expenses	2013-14	<u>(24,529)</u>	<u>5,264</u>
Fund Balance, April 30, 2014			192,822
Revenues	2014-15	8,217	
Expenses	2014-15	<u>(29,300)</u>	<u>(21,083)</u>
<b>Fund Balance, April 30, 2015</b>			<b>171,739</b>
<b>Revenues</b>	<b>2015-16</b>	<b>100</b>	
<b>Expenses</b>	<b>2015-16</b>	<b><u>(24,300)</u></b>	<b><u>(24,200)</u></b>
<b>Fund Balance, April 30, 2016</b>			<b>147,539</b>
Revenues	2016-17	100	
Expenses	2016-17	<u>(16,500)</u>	<u>(16,400)</u>
Fund Balance, April 30, 2017			131,139
Revenues	2017-18	100	
Expenses	2017-18	<u>(16,500)</u>	<u>(16,400)</u>
Fund Balance, April 30, 2018			114,739
Revenues	2018-19	100	
Expenses	2018-19	<u>(16,500)</u>	<u>(16,400)</u>
Fund Balance, April 30, 2019			98,339
Revenues	2019-20	100	
Expenses	2019-20	<u>(16,500)</u>	<u>(16,400)</u>
Fund Balance, April 30, 2020			<u><u>81,939</u></u>

**ASSET FORFEITURE FUND**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<b>2700 REVENUES</b>										
		<u>INTEREST INCOME</u>								
5500	INVESTMENT INTEREST	149	94	500	100	100	100	100	100	100
		<u>MISCELLANEOUS REVENUE</u>								
5899	ASSET FORFEITURE	14,883	29,699	-	8,117	-	-	-	-	-
<b>TOTAL REVENUES</b>		<u>15,032</u>	<u>29,793</u>	<u>500</u>	<u>8,217</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
<b>EXPENDITURES</b>										
		<u>MISCELLANEOUS</u>								
6890	CANINE UNIT	1,057	2,375	4,500	4,500	4,500	4,500	4,500	4,500	4,500
6891	D.A.R.E.	1,862	767	2,000	2,000	2,000	2,000	2,000	2,000	2,000
6899	MISCELLANEOUS	87,180	21,387	7,800	22,800	17,800	10,000	10,000	10,000	10,000
<b>TOTAL FOR DEPARTMENT</b>		<u>90,099</u>	<u>24,529</u>	<u>14,300</u>	<u>29,300</u>	<u>24,300</u>	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>

BUD15\16DEA  
2/24/2015

## ASSET FORFEITURE FUND

### NOTES

1. Public Relations – D.A.R.E.

This account reflects funding for the Drug Abuse Resistance Education (D.A.R.E.) Program which is a police officer-led series of classroom lessons that teach children how to resist peer pressure, avoid involvement in drugs, gangs and violence, and live productive drug and violence-free lives. Expenditures include student workbooks, t-shirts, graduation certificates and teaching materials. Beginning in FY 2013-14, D.A.R.E expenditures reflect two elementary schools discontinuing the program.

2. Canine Unit

The Canine Unit assists the Police Department in drug investigations, CBD patrols and the D.A.R.E program. Expenditures include training classes, specialized equipment, veterinarian fees and grooming for the police dog.

3. Miscellaneous

Annually the Police Department explores the use of drug asset forfeiture funds for purchases of supplementary department equipment and vehicles to enhance police enforcement, investigation and education efforts.

Beginning in FY 2016-17, miscellaneous expenditures decrease due to the elimination of the annual costs associated with the parking ticket management software. The initial cost of the software and hand-held ticket devices were funded by the Asset Forfeiture Fund. However, the parking software costs are not eligible to be funded by the Asset Forfeiture Fund on a go forward basis.

Subsequent year budgets reflect miscellaneous expenditures of \$10,000 annually to be utilized to assist in local and regional drug investigations. Expenditures may also include refunds of non-eligible asset forfeiture funds to federal agencies.

FY 2014-15 estimated actual expenditures include the parking ticket management software, \$7,800; Illinois State Police drug case investigations/equipment, \$7,400; ladder/roof support for the communications/safety trailer, \$3,400; and installation of license plate recognition equipment, \$1,000

FY 2013-14 expenditures reflect the Police Department entering into a contract with Municipal Systems Inc. (MSI), a municipal software and administrative adjudication company; to replace our current DOS based parking system/software. There are three components to the agreement: 1) the Municipal Offense System (MOS) which includes a 3-year agreement, with annual fees of \$7,800, and the purchase of three (3) hand-held ticket

devices at a cost of \$10,500; 2) the Web-Based Payment Services agreement which is a link on the Village's website allows violators to pay fees or fines owed to the Village via the internet 24/7; and 3) the Municipal Collections Services, Inc. agreement (MCSI) of which MCSI retains thirty-five percent of the balance of the amount collected on each file and are entitled to all court costs.

FY 2012-13 expenditures include the purchase of license recognition hardware (\$25,600) that reads license plates and checks them against databases. The Police Department plans to incorporate the license plate recognition camera with new parking ticket management programs and the national stolen auto database.

In addition, the Police Department purchased a multi-use communications/safety trailer (\$47,200). The trailer has outside telephone hookup and contains police and fire radios programmed with current frequencies. The trailer can be used for a variety of public safety and community functions including a backup to the 911 dispatch center, mobile command center at major crime or fire scenes, rapid deployment training and staging, warming/cooling center, public education at the Fire Department open house and other community events.

Finally, the Police Department received a U.S. Department of Justice grant which funded 50 percent of the cost of replacing police and auxiliary officers' bullet-proof ballistic vests. The balance of the purchase was funded from the drug asset forfeiture account (\$13,500).

Please note, the drug asset forfeiture funds may not be utilized to support salaries or overtime expenditures.



## PUBLIC LIBRARY

### Notes

- 1 The La Grange Public Library (the Library) is governed by the La Grange Public Library Board of Trustees (the Library Board of Trustees) elected by the voters of the Village. The Library Board of Trustees selects management staff, establishes budgets and otherwise directs the affairs of the Library. The Library may not issue bonded debt without the Village's approval. The Library receives most of its funding through property taxes levied by the Village on behalf of the Library. Separate financial statements are not issued. The Library is a discretely presented component unit of the Village. Therefore separate financial statements are not issued.
2. The Library prepares an annual budget. The out years presented in this document have been adjusted for inflation and are for informational purposes only. For more information about the Library budget, please contact the Library Director.

**VILLAGE OF LA GRANGE  
PUBLIC LIBRARY  
FUND BALANCE SUMMARY THROUGH APRIL 30, 2020**

Fund Balance, April 30, 2012			2,034,345
Revenues	2012-13	2,798,352	
Expenses	2012-13	<u>(2,602,821)</u>	<u>195,531</u>
Fund Balance, April 30, 2013			2,229,876
Revenues	2013-14	2,792,493	
Expenses	2013-14	<u>(2,631,426)</u>	<u>161,067</u>
Fund Balance, April 30, 2014			2,390,943
Revenues	2014-15	2,857,373	
Expenses	2014-15	<u>(2,857,373)</u>	<u>0</u>
<b>Fund Balance, April 30, 2015</b>			<b>2,390,943</b>
<b>Revenues</b>	<b>2015-16</b>	<b>2,903,995</b>	
<b>Expenses</b>	<b>2015-16</b>	<b><u>(2,903,995)</u></b>	<b><u>0</u></b>
<b>Fund Balance, April 30, 2016</b>			<b>2,390,943</b>
Revenues	2016-17	2,971,979	
Expenses	2016-17	<u>(2,972,278)</u>	<u>(300)</u>
Fund Balance, April 30, 2017			2,390,643
Revenues	2017-18	3,036,812	
Expenses	2017-18	<u>(3,036,812)</u>	<u>0</u>
Fund Balance, April 30, 2018			2,390,644
Revenues	2018-19	3,113,655	
Expenses	2018-19	<u>(3,113,655)</u>	<u>0</u>
Fund Balance, April 30, 2019			2,390,644
Revenues	2019-20	3,187,371	
Expenses	2019-20	<u>(3,187,371)</u>	<u>0</u>
Fund Balance, April 30, 2020			<u><u>2,390,644</u></u>

**PUBLIC LIBRARY**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<b>REVENUES</b>										
PROPERTY TAXES-OPERATING		2,001,262	2,065,243	2,135,277	2,135,277	2,176,899	2,242,206	2,309,472	2,378,756	2,450,119
PROPERTY TAXES-DEBT SVC		683,562	622,125	622,850	622,850	627,850	627,550	622,050	626,450	625,550
REPLACEMENT TAXES		29,228	27,344	24,500	24,500	24,500	25,235	25,992	26,772	27,575
NON-RESIDENT FEES		4,530	4,530	10,000	10,000	10,000	10,300	10,609	10,927	11,255
FINES		31,562	41,182	31,000	31,000	31,000	31,930	32,888	33,875	34,891
ISL PER CAPITAL GRANT		15,947	16,997	16,000	16,000	16,000	16,480	16,974	17,484	18,008
INTEREST		6,333	5,761	6,000	6,000	6,000	6,180	6,365	6,556	6,753
MISCELLANEOUS		25,928	9,311	11,746	11,746	11,746	12,098	12,461	12,835	13,220
<b>TOTAL REVENUES</b>		<b>2,798,352</b>	<b>2,792,493</b>	<b>2,857,373</b>	<b>2,857,373</b>	<b>2,903,995</b>	<b>2,971,979</b>	<b>3,036,812</b>	<b>3,113,655</b>	<b>3,187,371</b>
<b>EXPENDITURES</b>										
<b>PERSONNEL</b>										
SALARIES & FRINGE BENEFITS		1,282,342	1,378,546	1,425,255	1,425,255	1,466,877	1,510,883	1,556,209	1,602,896	1,650,983
		1,282,342	1,378,546	1,425,255	1,425,255	1,466,877	1,510,883	1,556,209	1,602,896	1,650,983
<b>SUPPLIES &amp; MATERIALS</b>										
SUPPLIES		22,058	21,063	25,000	25,000	25,000	25,750	26,523	27,318	28,138
PRINTING & POSTAGE		1,402	1,643	1,500	1,500	1,500	1,545	1,591	1,639	1,688
		23,460	22,706	26,500	26,500	26,500	27,295	28,114	28,957	29,826
<b>OPERATIONS &amp; CONTRACTUAL</b>										
BOOKS & PERIODICALS		157,101	161,021	161,000	161,000	161,000	165,830	170,805	175,929	181,207
AUDIOVISUAL		37,305	36,848	40,000	40,000	40,000	41,200	42,436	43,709	45,020
UTILITIES		23,811	31,232	30,000	30,000	30,000	30,900	31,827	32,782	33,765
PROGRAMS		13,280	13,213	12,000	12,000	12,000	12,360	12,731	13,113	13,506
CONTINGENCIES		3,558	2,948	10,000	10,000	10,000	10,300	10,609	10,927	11,255
CONTRACTUAL SERVICES		93,451	95,922	140,000	140,000	140,000	144,200	148,526	152,982	157,571
INSURANCE-LIABILITY		24,370	27,145	25,000	25,000	25,000	25,750	26,523	27,318	28,138
PUBLIC RELATIONS		15,843	19,593	20,000	20,000	20,000	20,600	21,218	21,855	22,510
BUILDING MAINTENANCE		109,053	113,914	110,000	110,000	110,000	113,300	116,699	120,200	123,806
STAFF DEVELOPMENT		11,818	12,608	10,000	10,000	10,000	10,300	10,609	10,927	11,255
TYLER DUELM MEM FUND		1,446	1,420	10,000	10,000	10,000	10,300	10,609	10,927	11,255
REFERENCES - DATABASE SERV		42,870	39,035	30,321	30,321	30,321	31,231	32,168	33,133	34,127
<b>SUBTOTAL</b>		<b>533,906</b>	<b>554,899</b>	<b>598,321</b>	<b>598,321</b>	<b>598,321</b>	<b>616,271</b>	<b>634,759</b>	<b>653,802</b>	<b>673,416</b>
<b>CAPITAL OUTLAY &amp; DEBT SERVICE</b>										
CAPITAL OUTLAY		79,551	53,150	184,447	184,447	184,447	189,980	195,680	201,550	207,597
DEBT SERVICE		683,562	622,125	622,850	622,850	627,850	627,850	622,050	626,450	625,550
<b>SUBTOTAL</b>		<b>763,113</b>	<b>675,275</b>	<b>807,297</b>	<b>807,297</b>	<b>812,297</b>	<b>817,830</b>	<b>817,730</b>	<b>828,000</b>	<b>833,147</b>
<b>TOTAL FOR DEPARTMENT</b>		<b>2,602,821</b>	<b>2,631,426</b>	<b>2,857,373</b>	<b>2,857,373</b>	<b>2,903,995</b>	<b>2,972,278</b>	<b>3,036,812</b>	<b>3,113,655</b>	<b>3,187,371</b>

BUD12\13LIBRARYBUD  
2/24/2015



## CAPITAL PROJECTS FUND

### Statement of Purpose

The **Capital Projects Fund** was established for the purpose of maintaining and replacing the Village's infrastructure in order to support Village services and quality of life in La Grange. Projects within the Capital Projects Fund are funded through transfers from the General and Motor Fuel Tax Funds, bond proceeds, and State and Federal grants.

### FY 2015-16 Objectives

1. Complete the installation of a traffic signal at the intersection of Willow Springs Road and the southern entrance of LTHS.
2. Continue implementation of solutions to address flooding south of 47<sup>th</sup> Street, including: (1) Brainard Avenue Floodwall, (2) 50<sup>th</sup> Street Storm Sewer, and (3) Urgent Sewer lining program.
3. Assess, design, obtain IDOT approval, and construct pedestrian improvements at 47<sup>th</sup> Street and Waiola Avenue, 47<sup>th</sup> Street and 9<sup>th</sup> Avenue and La Grange Road and 52<sup>nd</sup> Street.
4. Complete construction work on the Cossitt Avenue Resurfacing Project from Gilbert to Brainard Avenue.
5. Complete the annual 50/50 Sidewalk Replacement Program.
6. Continue with replacing damaged or diseased trees as part of the Tree Replacement Program.
7. Continue with implementation of the management plan for removing and replacing trees infected with the Emerald Ash Borer.
8. In conjunction with the Sewer Fund, continue the annual program of sewer cleaning and televising in order to provide necessary data for the Street Condition Survey.
9. Close out all stages of the Bluff Avenue Reconstruction Project.
10. Implement improvements to Ogden Avenue School crossing zone.
11. Construct FY2015-16 Neighborhood Street Resurfacing Program which includes improvements to Kensington Avenue from 47<sup>th</sup> Street to Cossitt.

## CAPITAL PROJECTS FUND

12. Complete construction work on the Kensington Avenue Resurfacing Project from Cossitt to Burlington.
13. Complete Phase 2 mechanical improvements on the HVAC system located at the Police and Fire facility.
14. Complete the annual crack filling program.
15. Continue with the re-striping program for the enhancement of various pavement markings that are damaged or worn throughout the Village.
16. Re-apply Kelmar protective coating to the top deck of the parking garage.
17. Construct improvements for the Lot 12 Resurfacing Project.
18. Complete the detailed engineering plans and specifications for the Villa Venice water main lining project.
19. Work with OPUS and IDOT on improvements to the intersection of La Grange Road and Ogden Avenue including improvements at Locust Avenue.
20. Continue to identify and apply for available grant opportunities for projects within the Capital Improvements Program.

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VILLAGE OF LA GRANGE  
 CAPITAL PROJECTS FUND  
 FUND BALANCE SUMMARY THROUGH APRIL 30, 2020

Fund Balance, April 30, 2012			886,014
Revenues	2012-13	753,041	
Expenses	2012-13	<u>(942,243)</u>	<u>(189,202)</u>
Fund Balance, April 30, 2013			696,812
Revenues	2013-14	3,234,310	
Expenses	2013-14	<u>(3,790,904)</u>	<u>(556,594)</u>
Fund Balance, April 30, 2014			140,218
Revenues	2014-15	2,271,559	
Expenses	2014-15	<u>(2,386,857)</u>	<u>(115,298)</u>
<b>Fund Balance, April 30, 2015</b>			<b>24,920</b>
<b>Revenues</b>	<b>2015-16</b>	<b>15,658,251</b>	
<b>Expenses</b>	<b>2015-16</b>	<b><u>(5,252,646)</u></b>	<b><u>10,405,605</u></b>
<b>Fund Balance, April 30, 2016</b>			<b>10,430,525</b>
Revenues	2016-17	1,795,900	
Expenses	2016-17	<u>(7,060,260)</u>	<u>(5,264,360)</u>
Fund Balance, April 30, 2017			5,166,165
Revenues	2017-18	2,171,000	
Expenses	2017-18	<u>(7,433,580)</u>	<u>(5,262,580)</u>
Fund Balance, April 30, 2018			(96,415)
Revenues	2018-19	1,495,100	
Expenses	2018-19	<u>(1,555,000)</u>	<u>(59,900)</u>
Fund Balance, April 30, 2019			(156,315)
Revenues	2019-20	2,795,100	
Expenses	2019-20	<u>(2,632,000)</u>	<u>163,100</u>
Fund Balance, April 30, 2020			<u><u>6,785</u></u>

CAPITAL PROJECTS FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
4000 REVENUES										
<u>INTERGOVERNMENTAL REVENUES</u>										
5300	GRANTS-STP	86,274	-	-	-	-	-	-	-	-
5300	GRANTS - OTHER (Kensington)	-	-	-	-	48,750	-	-	-	-
5300	GRANTS - OTHER (Cossitt)	-	-	-	21,350	36,050	-	-	-	-
5300	GRANTS - OTHER (47th & East)	-	-	-	50,000	150,000	-	-	-	-
5300	GRANTS - OTHER (DCEO-LG RD Ped Crs)	-	-	120,000	-	120,000	-	-	-	-
5300	GRANTS - OTHER (/DCEO-47th Ped Crs)	-	-	240,000	100,000	140,000	-	-	-	-
5300	GRANTS - OTHER (DCEO-Ogden)	-	-	40,000	-	40,000	-	-	-	-
5300	GRANTS - FEDERAL (Stone Ave Station)	-	-	350,000	700,000	-	-	-	-	-
5302	GRANTS - OTHER (Stone Ave Station)	28,387	45,707	200,000	310,906	-	-	-	-	-
5302	GRANTS - OTHER (WSMTD - Stone/Station)	-	-	40,000	40,000	-	-	-	-	-
5302	GRANTS - OTHER (CMAQ Stone/Station)	-	-	-	-	385,100	269,900	-	-	-
5302	GRANTS - OTHER (Willow Springs Road)	22,500	24,343	76,500	3,657	67,500	-	-	-	-
5302	GRANTS - OTHER (Willow Springs Road)	-	-	18,200	23,200	22,400	-	-	-	-
5314	GRANTS - EAB/Reimb Gordon & Denning Park	-	3,000	-	-	-	-	-	-	-
	SUBTOTAL	137,161	73,050	1,084,700	1,249,113	1,009,800	269,900	-	-	-
<u>INTEREST INCOME</u>										
5500	INVESTMENT INTEREST	742	32	500	500	1,000	1,000	1,000	100	100
	SUBTOTAL	742	32	500	500	1,000	1,000	1,000	100	100
<u>FINANCING REVENUES</u>										
5700	AREA 5 SIDEWALKS-RESIDENTS	648	366	-	-	-	-	-	-	-
5701	SSA 7 SIDEWALKS-RESIDENTS	-	-	10,000	-	-	-	-	-	-
	SUBTOTAL	648	366	10,000	-	-	-	-	-	-
<u>MISCELLANEOUS REVENUES</u>										
5840	50/50 SIDEWALK PROGRAM	4,390	7,079	5,000	16,946	5,000	5,000	5,000	5,000	5,000
5864	TREE PLANTING PROGRAM	8,366	-	-	-	-	-	-	-	-
5899	MISCELLANEOUS REVENUE	1,734	154	-	-	360,000	-	675,000	-	-
5899	BOND PROCEEDS	-	-	-	-	11,500,000	-	-	-	-
	SUBTOTAL	14,490	7,233	5,000	16,946	11,865,000	5,000	680,000	5,000	5,000
<u>TRANSFERS IN</u>										
5919	FROM CORP FUND	600,000	1,370,000	700,000	925,000	700,000	700,000	700,000	700,000	700,000
5919	FROM CORP FUND	-	-	-	-	780,000	790,000	790,000	790,000	790,000
5921	FROM MOTOR FUEL TAX FUND	-	1,783,629	402,451	80,000	1,302,451	30,000	-	-	1,300,000
	SUBTOTAL	600,000	3,153,629	1,102,451	1,005,000	2,782,451	1,520,000	1,490,000	1,490,000	2,790,000
	TOTAL REVENUES	753,041	3,234,310	2,202,651	2,271,559	15,658,251	1,795,900	2,171,000	1,495,100	2,795,100

## CAPITAL PROJECTS FUND

### REVENUE NOTES

#### 1. Grants - STP

Revenues include grant funds from the Federal Surface Transportation Program (STP). This program typically funds seventy percent of the cost of reconstruction of Village collector streets which include Bluff and Cossitt Avenues. Grant revenues described below are estimated. Actual receipts of grant funds may vary on an annual basis depending upon timing of disbursements from the State of Illinois.

Year	Project Area	Cost
2012-13	Bluff / MARS Construction-Phase III	\$86,274
	Willow Spring Rd Safety Imprvmnts STP	\$22,500
2013-14	Willow Springs Rd Safety Imprvmnts STP	\$24,343
2014-15	Cossitt Avenue Construction-Phase III	\$21,350
	Willow Springs R Safety Imprvmnts STP	\$3,657
	Willow Springs Rd Safety Imprvmnts DCEO	\$23,200
2015-16	Kensington Avenue Construction-Phase III	\$48,750
	Cossitt Avenue Construction	\$36,050
	Willow Springs R Safety Imprvmnts STP	\$67,500
	Willow Springs Rd Safety Imprvmnts DCEO	\$22,400

Construction costs with STP funded projects are classified as a State contract with the State being the lead agency for the project. All contractor invoices are submitted directly to the State for payment. The Village is then billed by the State for the thirty percent local share which eliminates the grant reimbursement for construction costs.

#### 2. Grants – State / Federal / Other

Staff is currently working with the Department of Commerce and Economic Opportunity (DCEO) to reallocate funding currently designated in the State's Capital Bill for a pedestrian bridge over Ogden Avenue to fund several pedestrian safety improvement projects including: La Grange Road and 52<sup>nd</sup> Street - \$120,000; 47<sup>th</sup> Street and Waiola Avenue - \$120,000; 47<sup>th</sup> Street and 9<sup>th</sup> Avenue - \$120,000; and Ogden Avenue school speed zone - \$40,000.

The Village has secured \$700,000 in federal funding and a West Suburban Mass Transit District (WSMTD) grant in the amount of \$385,000 for interior and exterior renovations to

the Stone Avenue train station. Partial receipt of these grant funds have been re-budgeted in FY 2014-15 to coincide with timing of the project.

An additional grant of \$40,000 was provided by the WSMTD for security systems at the La Grange Road and Stone Avenue Stations in FY 2014-15. This work will be coordinated with overall Stone Avenue Station project. A CMAQ grant in the amount of \$385,100 was also received with the assistance of the RTA. The funds are planned to be used for pedestrian and mobility improvements in FY 2015-16 that have been previously identified adjacent to the Stone Avenue Station.

CMAQ also approved a request from the Village for a grant scope and cost increase to fund additional items (engineering, covered bicycle parking magazine racks, etc.) that were not included in the original CMAQ award. Grant funds in FY2016-17 reflect the additional funding allocation of \$215,900 plus a grant match of \$54,000, which may be funded by the WSMTD.

Additional grant funding was also received from the DECO in the amount of \$200,000 pertaining to improvements at the intersection of 47<sup>th</sup> Street and East Avenue and Indiana Harbor Belt railroad crossings at each of the intersection legs. Receipt of grant funds are reflected in FY 2014-15 and FY 2015-16.

The Village also received grant funds in the amount of \$3,000 in FY 2013-14 through the Metropolitan Mayors Caucus replace Ash trees removed due to the Emerald Ash Borer.

3. Area 5 Sidewalks - Residents

This account reflects the resident share of the sidewalk project in Planning Area #5. This project is funded by special assessment with the property owners charged a proportionate share of the project based upon the lineal feet of their property. Pursuant to Village Board direction, the additional cost of making, levying and collecting the special assessment was not allocated to property owners. The remaining payments will be received over a ten-year period ending in FY 2013-14.

SSA 7 Sidewalks – Residents

This account was to reflect the residents share for the proposed installation of sidewalks on the 700 block of South 12<sup>th</sup> Avenue. The project was to be funded by special service area (SSA) with the property owners charged a proportionate share based upon the equalized assessment of their property.

At the SSA public hearing, residents within proposed area spoke both in favor and against the improvements. After the public hearing, a valid petition was filed with the Village opposing the sidewalk project. Under State law, the Village may not propose an SSA for sidewalks affecting any of the persons who signed the petition for two years.

4. 50/50 Sidewalk Program

The Village offers a 50/50 sidewalk program which, based upon available funding, equally shares the cost of replacing damaged sidewalks with Village residents. This account reflects decreased contributions from residents due to program reductions.

5. Miscellaneous Revenue

This account reflects reimbursement from local taxing bodies and neighboring municipalities regarding traffic studies for intergovernmental projects.

FY 2015-16 miscellaneous revenue includes the local match requirement for the Federal Surface Transportation Program funds for the realignment of Locust Avenue at Ogden Avenue and the installation of traffic signals at the intersection. The Village is anticipating reimbursement of the matching funds in the amount of \$360,000 through of combination of developer contributions and IDOT funding.

Miscellaneous revenue in FY 2017-18 reflects public safety grants in the amount of \$675,000 for the repair/replacement of the Fire Department apparatus floor and HVAC improvements at the Police/Fire Station. If grant funding is not available, the Village may utilize reserve funds for these facility projects.

6. Bond Proceeds

The FY 2015-16 budget reflects bond proceeds of \$11.5 million to provide funding for sewer system improvements and flood mitigation efforts including: a 50<sup>th</sup> Street storm sewer, Brainard Avenue floodwall and lateral sewer to depression area 5 (additional funds of \$3.0 million are budgeted in Sewer Fund).

7. Transfer from Corporate Fund

This transfer represents the General Fund's portion of infrastructure and improvement projects. This annual transfer from the General Fund may vary depending upon availability of funds.

Due to recent flooding events, several pre-budget workshops were held during the fiscal year to identify new and unbudgeted capital needs. As funding for additional capital expenditures was not available within the capital budget, the Village Board elected to issue general obligation bonds to fund sewer mitigation projects totaling \$14.5 million. Revenues to support the debt service requirements will be derived from increases in the local non-home rule sales tax, utility and telecommunications taxes and sewer fees.

The FY 2015-16 budget reflects a transfer from the Corporate Fund for debt service requirements pertaining to an \$11.5 million bond issue for sewer improvements. Based upon

## Capital Projects Fund

an anticipated bond issue date of September 1, 2015, the first year's bond payment due December 1, 2015 will be an interest-only payment of \$100,000. A transfer of \$790,000 is budgeted in FY 2016-17 to reflect the first full bond payment due December 1, 2016.

The timing of the bond issue coupled with the receipt of local revenue enhancements provides the Village with the ability to fund emergency sewer lining and repair work. These funds are reflected as a transfer to the Capital Projects Fund in the amount of \$680,000 in FY 2015-16. Additional funds in the amount of \$175,000 are included in the Sewer Fund.

FY 2014-15 estimated actual expenditures are over budget due to Village Board approved use of reserve funds to perform hydraulic modeling of the proposed 50<sup>th</sup> Street storm sewer and flood wall (\$50,000), and for televising the Village main line sewers (\$175,000). The hydraulic study was necessary to determine the cost-benefit of constructing sewer improvements south of 47<sup>th</sup> Street. The purpose of the sewer televising was to 1) confirm they are operating properly, 2) remove any debris within the sewers, 3) identify required repairs, and 4) estimate remaining useful life.

FY 2013-14 expenditures increased significantly due to the approval of budget amendments utilizing reserve funds in the amount of \$640,000 for the Maple Avenue Relief Sewer (MARS) and \$30,000 for the Village Hall roof project. The budget amendment provided for the extension of the MARS project up to 6<sup>th</sup> Avenue due to economies of scale which reduced the unit cost per lineal foot. The budget amendment for the roof project was necessary due to an increase in materials cost and the complexity of the project regarding pedestrian accessibility to Village Hall.

Due to the economic recession which negatively impacted revenues in the General Fund, this transfer was reduced by \$200,000 beginning in FY 2010-11. In order to complete proposed capital projects as previously budgeted, annual maintenance programs have been temporarily reduced and/or eliminated.

The transfer from the General Fund was also reduced by \$100,000 in FY 2009-10 to provide additional funding for public safety, public works and administrative operating expenditures. However, due to increased federal funding for the Bluff Avenue/MARS project, the remaining capital projects were not impacted by the reduced transfer.

Due to the continued emphasis on improving the Village's aging infrastructure, as the economy continues to recover and revenues return to previous levels, the Village intends to remain fiscally conservative with operating expenditures in order to increase the annual transfer for capital projects in the near future.

8. Transfer from Motor Fuel Tax (MFT) Fund

Transfers include the Village's thirty percent share of the Surface Transportation Program (STP) for the Bluff Avenue / MARS project over the three year duration of the project. Transfers from the MFT Fund are under budget in FY 2014-15 due to the timing of project close out and receipt of the final invoice from IDOT.

Transfers from the MFT fund are also being utilized to fund future segments of the MARS project and future neighborhood street resurfacing projects (See MFT Fund for more details).

CAPITAL PROJECTS FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
4000	EXPENDITURES	<u>CAPITAL OUTLAYS</u>								
6601	WILLOW SPRNGS RD RESRFCNG	-	-	-	-	-	-	-	-	-
6602	WILLOW SPRNGS SAFETY IMPRVMTS	-	33,706	105,200	10,000	114,700	-	-	-	-
6604	STONE AVENUE STATION RENOVATION	78,205	103,162	500,000	974,000	-	-	-	-	-
6605	STONE AVENUE STN IMPRVMTS-CMAQ	-	38,180	20,000	50,000	385,100	269,900	-	-	-
6611	SOUTH 47TH ST SEWER IMPRVNT & HYDROLOGY STUDY	-	-	-	44,628	731,850	5,424,075	5,424,075	-	-
6616	VILLAGE HALL ROOF REPAIR/REPLC	-	107,670	-	-	-	-	-	-	-
6617	PLAZA FOUNTAIN	-	29,970	-	-	-	-	-	-	-
6643	OGDEN AVE RELIEF SEWER PROJECT	-	-	-	-	-	-	-	-	-
6644	NORTHEAST. PLANNING AREA/ST LIGHT	2,775	1,144	-	-	360,000	-	-	-	-
6645	LA GRANGE RD CORRIDOR IMPRV	93	-	120,000	-	120,000	-	-	-	-
6646	POPLAR PLACE SEWER IMPROVMENTS	126,852	35,226	-	-	-	-	-	-	-
6648	COSSITT AVE REHAB PROJECT	-	12,050	-	21,293	206,000	-	-	-	-
6682	SIDEWALK/CURB/GUTTER	14,577	95,892	15,000	23,840	15,000	15,000	15,000	15,000	15,000
6683	NEIGHBORHOOD SIDEWALKS - SSA 7	-	-	100,000	-	-	-	-	-	-
6684	TREE PLANTING	30,918	7,914	32,000	32,000	33,500	36,000	38,000	40,000	42,000
6685	EMERALD ASH BORER	56,205	121,232	380,000	380,000	268,000	13,000	5,000	5,000	5,000
6686	SEWER TELEVISION/CLEANING	1,033	11,403	11,403	201,384	25,000	25,000	25,000	25,000	25,000
6691	BLUFF/47 TO BURLNGTN / M.A.R.S.	-	168,403	322,451	-	322,451	-	-	-	-
6692	MAPLE AVE RELIEF SEWER PROJ	240,606	2,329,992	-	127,447	-	-	-	150,000	1,600,000
6694	47TH STREET CORRIDOR IMPRVMENTS	527	-	240,000	-	240,000	-	-	-	-
6695	OGDEN AVE CORRIDOR IMPRV	-	-	31,000	-	31,000	-	-	-	-
6698	NGHBRHD STREET PROJECTS	23,035	322,150	80,000	80,000	980,000	30,000	-	-	-
6696	47TH/EAST INTERSECTION IMPRV-DCEO GRANT	-	-	-	50,000	150,000	-	-	-	-
6697	KENSINGTON(COSSITT-BURLG)RESURFACE	-	-	15,000	15,000	192,500	-	-	-	-
66XX	FIRE DEPT APPARATUS FLOOR	13,688	-	-	-	-	-	400,000	-	-
66XX	POLICE/FIRE HVAC	-	-	-	-	-	-	275,000	-	-
66XX	POLICE/FIRE ROOF REPLACEMENT	-	-	-	-	-	-	-	375,000	-
		588,514	3,418,094	1,972,054	2,009,592	4,175,101	5,812,975	6,182,075	610,000	1,687,000
		<u>MISCELLANEOUS EXPENDITURES</u>								
6862	MISC. ENGINEERING	18,937	36,816	40,000	40,000	40,000	20,000	20,000	20,000	20,000
6863	CRACKFILL PROGRAM	19,487	20,101	20,000	20,000	20,000	20,000	20,000	20,000	20,000
6864	THERMOPLASTIC ST MARKING	15,000	14,348	15,000	14,970	15,000	15,000	15,000	15,000	15,000
6886	SEWER LINING PROGRAM	-	-	-	-	600,000	100,000	100,000	100,000	100,000
	SUBTOTAL	53,424	71,265	75,000	74,970	675,000	155,000	155,000	155,000	155,000
		<u>INTERFUND TRANSFERS</u>								
6990	TRANSFER TO DEBT SERVICE/St Lighting	300,305	301,545	302,295	302,295	302,545	302,285	306,505	-	-
6990	TRANSFER TO DEBT SERVICE/Sewer Imprvmnt	-	-	-	-	100,000	790,000	790,000	790,000	790,000
	SUBTOTAL	300,305	301,545	302,295	302,295	402,545	1,092,285	1,096,505	790,000	790,000
	TOTAL FOR DEPARTMENT	942,243	3,790,904	2,349,349	2,386,857	5,252,646	7,060,260	7,433,580	1,555,000	2,632,000

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## CAPITAL PROJECTS FUND

### EXPENDITURE NOTES

#### 1. WILLOW SPRINGS ROAD SAFETY IMPROVEMENTS

The Willow Springs Road Safety Improvements project includes the installation of overhead street lights, pedestrian access and crossing improvements, and a traffic control device.

A corridor study to assess traffic calming and pedestrian safety within the Willow Springs Road Corridor From 47<sup>th</sup> Street on the north to just south of the Adventist La Grange Memorial Hospital south access driveway was completed. This study was a cooperative effort between the Village of La Grange, the Village of Western Springs and Lyons Township High School (LTHS). The cost for this study was approximately \$18,500 and was shared equally between project participants. The Park District of La Grange and La Grange Memorial Hospital also participated in the discussions.

The intergovernmental team agreed to pursue implementation of the recommendations identified in the corridor study. Based on the scope of work and cost estimates in the corridor study, La Grange and Western Springs applied for and received a grant through the Federal Surface Transportation Program (STP) allocated by the Central Council of Mayors for the engineering and construction of the project in the total amount of \$231,000. Additionally, the Village was able to repurpose a State grant in the amount of \$90,000 towards this project.

An intergovernmental agreement between the participants defining cost sharing and maintenance responsibilities was also completed. The agreement establishes La Grange as the lead participant with financial participation by La Grange, Western Springs and LTHS. As the lead participant, the Village has entered into a contract with Baxter & Woodman and KLOA to complete the plans and specifications for both the civil engineering and traffic signal work in the amount of \$40,000. Additionally, agreements with IDOT for the use of federal funds for engineering services was approved by IDOT on June 20, 2013.

Agreements with LTHS and the Park District of La Grange were executed for the installation and maintenance of the traffic signal. Additionally, a traffic signal maintenance agreement between La Grange and the Western Springs was approved on May 12, 2014. This agreement defines the responsibility for maintaining the signal, and cost participation. Finally, IDOT approved the agreements for the use of federal funds for engineering services on June 26, 2014.

IDOT let bids for the project on August 1, 2014. The bid along with the construction engineering included in the agreement was over the programmed amount. As a result of the bid and in order to cover the total program cost, staff requested and subsequently received an

increase in the amount of Surface Transportation Program funding from the Central Council of Mayors in the total project amount of \$376,000.

Construction on the project is expected to occur when LTHS is out of session during Spring Break and starting in June, 2015 so as to avoid conflicts with school activities. The Village will work with LTHS and Western Springs in preparing public education materials that will be provided to residents and LTHS parents describing the procedures of the new traffic signal and cross walk as well as detailing the new drop off and pick up procedures. We anticipate the following schedule for the project:

Due to limited funding, other potential improvements within the corridor such as street lighting and sidewalk improvements, which have an estimated cost of \$637,000, are not included in the budget at this time.

2. STONE AVENUE TRAIN STATION RENOVATION

The Stone Avenue Train Station is a local landmark. However, the station is in distress, suffering from a lack of maintenance over the years. The Village worked with Metra, West Suburban Mass Transit District, BNSF and other state and federal agencies towards securing funding for approval of interior and exterior renovations to the Station in order to restore the structure and assume daily maintenance responsibilities in the future.

Phase 1 - The Village secured \$385,000 in grant funding from the West Suburban Mass Transit District and \$700,000 in federal funding from Congressman Lipinski for a total approval project budget of \$1,085,000. The project budget includes the costs related to construction as well as professional architectural services.

After securing necessary approvals from Metra, the Village let the project for bid three times in order to award a contract to a qualified contractor that was also within budget parameters. The Village Board approved a contract with Boller Construction in September, 2013 in the amount of \$919,000. The base bid largely consists of the following work items: 1) replacement of the roof, gutters and downspouts; 2) station tuckpointing; 3) replacement of doors and light fixtures; 4) completion of the platform area under the outbound shelter; and 5) re-grading of the Burlington Avenue approaches to the station.

An additional grant of \$40,000 was provided by the West Suburban Mass Transit District for security systems at the La Grange Road and Stone Avenue Stations. This work will be coordinated with overall Stone Avenue Station project.

In April 2014, the Village Board approved a change order for the Stone Avenue Train Station project in the amount of \$104,213. The funding for the change order was provided by a credit from the contractor for work which will now be performed under the CMAQ grant

(\$36,195) and a grant from the West Suburban Mass Transit District (\$68,018). The total cost of the project budget therefore was increased to \$1,152,055.

Work was substantially completed in the fall of 2014. Final payment will be made once punch list items are completed to the Village's satisfaction. Estimated actual for FY2014-15 assumes final payment will be made this fiscal year, however it is possible that expense and/or grant reimbursement will not be received until FY2015-16.

Phase 2 - The original base plans for the Station renovation called for a significant redesign of the Hillgrove Avenue drop off area, relocating the drop off to the east edge of the platform and converting the existing area in to short-term parking. The plan also called for enhanced bicycle parking adjacent to the existing outbound shelter and the removal of the handicapped ramp. As a result of budget constraints, these plans were shifted from the base project to an alternate bid item. Notably, these plans were submitted and accepted for funding under the CMAQ program.

In February, 2014, the Village received a Congestion Mitigation and Air Quality (CMAQ) Improvement Program grant in the amount of \$308,100 from the Chicago Metropolitan Agency for Planning (CMAP) to fund identified pedestrian and mobility improvements in the vicinity of the Stone Avenue Train Station. The required grant match of \$77,000 has been funded by the Regional Transportation Authority for a total grant allocation of \$385,100.

In September, 2014, the Village Board approved a Phase I Engineering Services agreement with Baxter & Woodman for the project. Reimbursement of the expenses related to Phase I engineering will be provided through a grant from the West Suburban Mass Transit District. Anticipated expenses in FY2014-15 assume that Phase I Engineering will be completed by April 1, 2015.

Phase II Engineering is anticipated to be completed by June 20, 2016, with construction beginning in Spring 2017. Construction completion is anticipated in Fall 2017.

Phase 3 - CMAQ also approved a request from the Village for a grant scope and cost increase to fund additional items (engineering, covered bicycle parking magazine racks, etc.) that were not included in the original CMAQ award. The additional additional funding allocation requires a grant match which may be funded by the WSMTD. Construction elements of the increased project scope are anticipated in FY 2016-17

### 3. SOUTH of 47<sup>TH</sup> STREET SEWER IMPROVEMENTS

This past summer the Village experienced multiple high intensity rain events that exceeded the limited capacity of the Village's sewer system resulting in flooded basements, overland flooding in a number of depressional areas and private property drainage issues. In response to the increasing frequency and intensity of rain events, the Village Board requested staff to

pursue funding and engineering solutions that reduce flooding in an affordable and shorter time frame than currently planned.

In late September, staff recommended to the Board a tiered approach to the prioritization of flooding objectives given the Village’s limited resources. In the first tier, staff recommended implementing solutions that will address overland flooding and water pooling in depressional areas. Staff recommended implementing these slolutions first as residents that experience this type of flooding are generally unable to undertake individual property solutions to address this type of flooding. In the second tier, staff recommended implementing solutions that will reduce the frequency of combined sewer backups. As the next tier, staff recommended carrying out solutions that reduce the incidences of private property drainage issues.

Based on this tiered approach, a contract with Baxter & Woodman was executed to update the hydraulic model of the area south of 47<sup>th</sup> Street to evaluate alternatives that directly address overland flooding in the depressional areas. This report was completed and presented to the Board.

The hydraulic model determined that a storm sewer constructed on 50<sup>th</sup> Street to the depressional area of 50<sup>th</sup> and Spring with laterals constructed to other depressional areas was the most effective solution to reduce the incidences of overland flooding. Also included is the construction of a flood wall on Brainard Avenue which will increase the overtopping elevation of storm water from the adjacent La Grange County Club. Lastly, based on the almost complete sewer televising program, approximatley \$775,000 in sewer repairs were identified. These repairs will most likely be a combination of point repairs and sewer lining. Since the anticipated cost to construct the improvements exceed available funding, staff recommended a phased approach to implmenation as follows:

	Phase I	Cost
A	Construct 50 <sup>th</sup> Street Relief Sewer to Depression 2	\$11,720,000
B	Brainard Avenue Floodwall	\$750,000
C	Construct Lateral to Depression 5	\$2,110,000
	<b>Sub-Total Flood Mitigation Projects</b>	<b>\$14,580,000</b>
D	Immediate Sewer Lining	\$775,000
	<b>Total Sewer Improvements</b>	<b>\$15,355,000</b>

On January 26, 2015, the Board discussed various revenue enhancements to fund the identified sewer improvements. The Village Board proposed a combination of fee and tax increases to fund flood mitigation projects. Also, a referrendum is on the April, 2015 ballot asking residents to fund these storm water improvement projects through an increase in the local retail sales tax. Additionally, increases in the Municipal Utility Tax, Simplified Telecommunications tax, and sewer rate are also being considered.

For budgeting purposes staff has included the costs for engineering in the amount of \$731,850 for FY2015-16 and \$10,848,150 for construction split over the following two fiscal years. An additional \$3,000,000 is budgeted in the sewer fund for the projects. Funding for the emergency sewer repairs are included separately in the Sewer Lining Program line item. These budget numbers will be updated based on the finalized scope of work, engineering, funding schedule and actual bid prices received. Staff recommends that the Village maintains a measure of flexibility in re-prioritizing the projects noted above should project expenses be different than amounts estimated or if additional funding is received through grants.

Staff will continue to seek out grants for these projects to reduce the cost of the projects to Village residents, through MWRD, FEMA, the State of Illinois and Cook County.

#### SOUTH of 47<sup>TH</sup> STREET DRAINAGE STUDY

A drainage study for the area south of 47th Street between Brainard and La Grange Road was initiated due to wide spread flooding problems in the summer of 2010. This study has been completed and determined flooding resulted from a sewer infrastructure system that did not have (1) the adequate drainage capacity, (2) an effective overland flow path, or (3) a sufficient drainage outlet to handle a rain event of that magnitude. The total cost of Village improvements identified in the report were estimated to be \$22 million.

The issues associated with the drainage basin south of 47th Street involve many stakeholders both at the local and regional levels (Villages of La Grange, Countryside, Indian Head Park, Lyons Township, Metropolitan Water Reclamation District, Cook County and the Illinois Department of Natural Resources). A meeting with the stakeholders was held on August 31, 2011 to discuss the regional problems of flooding in this area.

As a result of the regional coordination efforts, MWRD partnered with Cook County and allocated funds for this area to be studied as part of its Stormwater Management Phase II (Conceptual Projects). Specifically, the concept being studied is the construction of a new storm sewer on Plainfield Road that would outlet to the quarry adjacent to East Avenue. Since an available storm water outfall is a challenge the existing storm sewers that cross under the IHB may also be considered. Staff will continue to coordinate with the regional planning group for a solution to the drainage issues identified within this watershed.

Additionally, staff will continue researching financing options for funding identified sewer projects such as OARS, MARS and South of 47<sup>th</sup> Street.

#### 4. VILLAGE HALL ROOF REPAIR/REPLACEMENT

A visual inspection of the Village Hall roof was performed in the fall of 2012. The inspection was performed to assess the roof's overall condition in order to determine its remaining useful life and to develop an estimated cost for replacement.

The inspection determined the roof had reached the end of its sustainable life and needed to be replaced. The roof was 30+ years old and the shingles were severely deteriorated and were corroding due to the extended exposure to UV rays, weather/water erosion and the thermal change of seasons.

The FY2013-14 Capital Projects Fund budget included \$80,000 for the project. Staff anticipated expenses for the project would exceed the budgeted amount by approximately \$30,000 and proposed that General Fund Reserves be utilized for the additional funding. The Village Board concurred with this recommendation and \$30,000 was transferred to the Capital Projects Fund Village Hall Roof Repair/Replacement line item.

In April 2013 the Village entered into a contract with All American Exterior Solutions to remove and replace the roof at Village Hall. The project included removing the roof system down to the existing deck, inspecting the existing deck and replacing damaged decking, ice and water shield underlayment and architectural shingles. The project was completed in May 2013.

The final cost of the project was \$107,670, which was below the combined budget amount of \$110,000.

5. PLAZA FOUNTAIN

In the summer of 2012, the water fountain located in the plaza area to the south of the Village Hall was severely damaged and subsequently removed from the plaza. A claim for damage to Village property was filed with the Village's insurance carrier after the incident. The Village was reimbursed in the approximate amount of \$30,000, which represents the estimated value for replacing the fountain as it was.

In the fall of 2012, the Village contracted with Hitchcock Design Group, the designers of the public space, to identify alternative fountain designs and associated cost estimates. The design options were evaluated and provided to the Village Board for consideration. Cost estimates for the alternate designs exceeded the amount the Village was reimbursed, therefore in deference to the cost-containment plan staff recommended re-installing the same fountain feature that was destroyed.

In February 2013 the Village entered into a contract with Fountain Technologies Ltd. for the purchase and installation of a new fountain. The contractor completed the installation in May 2013 at a cost of \$29,970, which was below the reimbursable amount of \$30,000.

6. OGDEN AVENUE RELIEF SEWER PROJECT

The OARS project involves the construction of a relief sewer along Ogden Avenue, Ashland Avenue and Bell Avenue to improve the drainage characteristics of the watershed. A

preliminary engineering study of the project was completed in 2010 to develop a preliminary layout for future segments and create a detailed construction cost estimate.

The estimated cost to complete construction of OARS is \$6.0 million. Additionally, MWRD indicated that OARS will not be allowed to discharge additional storm water to TARP until the McCook reservoir comes online. Similar to MARS, due to funding limitations staff recommends that the project be phased. A preliminary cost estimate for the construction of the first segment of OARS from the MWRD connection in Gordon Park to Locust Avenue estimates the costs for this stage to be approximately \$1.3 million.

Due to the significant cost of constructing the first segment of OARS, MWRD restrictions, and limited Village resources, there is no budget allocation for this project at this time. However, staff is also currently exploring grant opportunities with MWRD for the construction of the first segment of OARS and the reconstruction of Lot 14 as a permeable paver lot. This permeable paver / sewer project would reduce urban storm water runoff through infiltration and create approximately 0.75 acre-feet of storage volume. The estimated cost for the permeable paver parking lot and relief storm sewer is \$2,180,000. Should staff be successful in securing grant funds a budget amendment would be required and presented to the Village Board for approval.

Also staff was able to work with the Park District to identify and secure the necessary easements and proposed structures within Gordon Park in order to support the future construction of OARS.

7. NORTHEAST PLANNING AREA & YMCA

As part of the now-expired 2008 land use approval for the YMCA redevelopment project, a number of public improvements were identified, which would serve the development and also result in community benefits. This line item was created to reflect expenditures to design and implement certain improvements in advance of any redevelopment projects, primarily: (a) traffic lane re-configuration on southbound La Grange Road, between Brewster and Ogden Avenues; and (b) completion of the engineering process to secure IDOT approval and for the future installation of a traffic signal at Ogden and Locust Avenues.

IDOT is planning several improvements to the La Grange Road/Ogden Avenue intersection as part of their Highway Safety Improvement Program. These improvements include the addition of a right turn lane, turning radius modifications, improvements to the intersection of Ogden and Locust, and other signal improvements at the intersection of Ogden and La Grange Road. Opus is also planning improvements as part of Uptown La Grange development.

Based on the proposed IDOT improvements and Opus redevelopment, a Traffic Engineering Study which coordinated the anticipated improvements from both projects was executed with KLOA. Staff included within the FY2014-15 budget \$16,750 for KLOA to complete the

preliminary traffic engineering report. This report assessed the signalization of Ogden and Locust and other related roadway improvements.

In order to complete all the proposed work within the single corridor as part of a project, the Village secured grants, land and other concessions from IDOT, Park District of La Grange, Opus, and Central Council of Mayors.

Specifically, the following components were incorporated into the project:

- Opus agreed to donate the ROW required for the improvement as well as the realignment of Locust Avenue at US 34. The estimated value of the ROW is \$600,000.
- The Village secured a STP grant in the amount of \$1.2 million for the realignment of Locust Avenue at US 34 and the installation of traffic signals. This would involve STP funding in the amount of \$940,000 and a local match of \$360,000.
- Opus agreed to contribute \$300,000 toward the local match for the STP grant.
- Opus will relocate the sidewalk along US 34.
- Opus will pay to bury the overhead utilities along Ogden Avenue from La Grange Road to Locust Avenue.
- IDOT agreed to combine the improvements at Locust Avenue with the HSIP project, utilizing both HSIP and STP funding in one contract. The installation of traffic signals would be subject to approval of the IDS within a timeframe that would allow contract plans to be prepared for letting.
- Lighting upgrades needed for Locust Avenue Improvements would be included with STP funding.
- The Park District of La Grange deeded a triangular parcel of land to the Village.

The Village also requested that US 34 be restriped to provide a westbound left turn lane at Burlington Avenue, located just east of the railroad bridge. IDOT stated they will evaluate the request.

The HSIP improvement is included in IDOT's FY2015-2020 Proposed Multi-Modal Transportation Improvement Program, with a letting targeted for June 2016. An earlier letting would be subject to funding availability. The next step is for IDOT to prepare a Letter of Intent to outline the Village cost responsibilities for the project.

Included in the FY2015-16 Budget is \$360,000 for the local match requirement for the Federal Surface Transportation Program funds. The Village plans to be reimbursed for this through a combination of OPUS and IDOT funds.

8. LA GRANGE ROAD CORRIDOR IMPROVEMENTS

52<sup>nd</sup> Street Pedestrian Crossing

In 2011, an engineering agreement with KLOA was executed in the amount of \$14,500 to complete the detailed engineering for the project. The preliminary design for this project has been completed. Since pedestrian volumes fall short of threshold levels for a red beacon device, KLOA has recommended the existing crosswalk be enhanced with rectangular rapid flashing yellow beacons on the existing pedestrian crossing sign, the installation of a pedestrian refuge island and additional signage. Additionally, IDOT is not supportive of a pedestrian hybrid beacon that would include a stop condition at this location.

Staff then worked with the DCEO and state representatives to reallocate funding designated in the State's Capital Bill for a pedestrian bridge over Ogden Avenue to this project. The DCEO approved the reallocation of funds in April 2014 and a grant agreement was executed in May 2014.

Pursuant to direction from the Village Board funding for an enhanced pedestrian crossing at 52<sup>nd</sup> Street and La Grange Road was rescheduled for FY2014-15 at an estimated cost of \$120,000.

Staff is currently seeking IDOT approval on the proposed design being considered as these improvements are on a State Route. IDOT reviewed the proposed pedestrian safety enhancements and issued a letter in July 2012 stating these projects were not approved. Staff subsequently met with IDOT representatives in August 2012 at which time IDOT agreed to take another look at the proposed projects. Specifically, IDOT was to review the following issues: 1) review the applicable Illinois statutes, 2) check with other state DOT's on the locations where pedestrian hybrid beacons have been installed (including intersection locations), 3) check with other IDOT Districts on locations where the pedestrian hybrid beacons have been installed, and 4) check on the potential changes to the Illinois and Federal MUTCD regarding the elimination of the requirement that pedestrian hybrid beacons be located 100' from a cross street.

This past summer IDOT provided a response that a pedestrian hybrid beacon would not be allowed at an intersection citing several safety concerns. Staff is planning to meet again with IDOT officials to follow up on the above items and to advocate for installation of a pedestrian hybrid beacon. Staff recommends re-budgeting the grant funds for this project in FY2015-16 in the amount of \$120,000.

9. POPLAR PLACE DRAINAGE IMPROVEMENTS

A drainage investigation for Poplar Place was initiated due to complaints received by residents related to street, rear yard and basement flooding occurring within the Poplar Place

neighborhood, generally located north of Hillgrove Avenue, west of Edgewood Avenue, south of 41<sup>st</sup> Street, and east of Drexel Avenue. It was determined that the flooding caused within this neighborhood was mainly the result of a poorly planned and constructed sewer system built to serve this neighborhood.

Detailed engineering plans and specifications for this project were completed in April 2012. The plans called for a new 12-inch storm sewer to be constructed between Poplar Place and Edgewood Avenue and connect into the existing storm sewer system on Edgewood Avenue. The project also included sewer lining for some of the existing sanitary sewers, relocation of several water mains and roadway and sidewalk repairs. The project was completed on time in September 2012 and within the budgeted amounts.

The overall project came in approximately \$110,000 below estimated costs. Please note, funds for construction costs for this project were also budgeted in the FY2012-13 Sewer Fund in the amount of \$200,000. Expenses in FY2013-14 of \$35,225 represent the final payment to the contractor.

10. COSSITT AVENUE REHABILITATION – BRAINARD TO GILBERT

Cossitt Avenue from Gilbert Avenue to Brainard Avenue is in need of repair due to deterioration of the roadway. Previous estimates provided for the complete reconstruction of the roadway. Baxter & Woodman reviewed the condition of the roadway and recommended a combination of patching and resurfacing to repair the roadway, which lowered the costs of the project. Based on this assessment, the Village applied for and received funding through the Central Council of Mayors for the project in the total amount of \$417,900.

In August 2013, an agreement was executed with Baxter and Woodman to complete the plans and specifications for the design engineering work. The project plans were completed and submitted to IDOT in August 2014 for review and comment. The scope of work for the project includes milling and resurfacing the existing pavement, replacing curb and gutter, pavement patching, and upgrading sidewalks for ADA compliance.

During the engineering design phase a detailed field review determined additional rehabilitation work is required including sidewalk replacement, curb and gutter replacement, parkway restoration, roadway replacement, hot-mix asphalt patching, structure adjustments and detector loop replacement. As a result of the review and in order to cover the total program cost, staff requested and subsequently received an increase in the amount of Surface Transportation Program funding from the Central Council of Mayors in the total project amount of \$597,000.

The project is currently scheduled for bidding in Springfield on January 30, 2015. The project bidding date and schedule are set up to have construction occur during the summer so as not to conflict with school activities. Construction is expected to be completed in early September, 2015.

Expenses in FY2014-15 include design engineering costs. Funds for this work were budgeted in FY2013-14 however all of the work was not completed until FY2014-15.

As part of the Cossitt Avenue Resurfacing Program staff also recommended replacement of the water main on Cossitt Avenue from Gilbert Avenue to Leitch Avenue. This main was installed in 1925 and experienced a number of recent water main breaks. The remaining water main on Cossitt Avenue from Leitch Avenue to Park Road was replaced in 1995. The water main replacement project was completed in the summer of 2014 in advance of the roadway resurfacing. Funding for the water main improvements was included in the Water Fund.

11. 50/50 SIDEWALK PROGRAM

The Village offers an annual program to residents to split the cost of public sidewalk repairs. A list is maintained of residents that have requested to participate and the funds from this account pay for the Village's portion of work. Also, funds from this account are used to repair curbs and gutters throughout the Village. As part of the cost containment plan this program was reduced four years ago from \$50,000 to \$15,000. The sidewalk replacement program continues to be a popular program with approximately 112 residents on the waiting list as of December 3, 2014.

Due to limited funds and a backlog of residents interested in participating in the program, the Village offered residents a new opportunity starting with the 2014 Sidewalk Program. Residents who wish to participate immediately in the next sidewalk program can choose to participate in the annual program by paying the total cost for the sidewalk replacement. This option allows residents an opportunity to replace public sidewalk at a competitive unit price without having to wait several years to participate in the 50/50 Sidewalk Program. In FY2013-14, staff sent a letter to all residents on the waiting list (96) offering them this opportunity. 20 residents expressed interest in this program and of those 20 residents 10 participated in the 2014 Sidewalk Program at 100% of the cost. (\$9,726)

In the summer of 2014 staff completed an inspection of the sidewalks for the residents that are currently on the sidewalk program list. Staff performed this inspection in order to determine the approximate number of squares that may need to be replaced. Staff estimates there are 421 squares that will need to be removed and replaced with an estimated cost of \$71,000.

The FY2015-16 budget includes \$10,000 for the 50/50 sidewalk replacement program. In addition, funds of \$5,000 are budgeted for the replacement of damaged or hazardous sidewalk squares in the business districts, which may be used for the residential program depending upon demand.

In FY2014-15, 3,580 square feet of sidewalk were replaced under the sidewalk program. Total expenditures in FY2014-15 are estimated to be \$23,840. Please note the estimated total expense includes costs associated with the removal and replacement of squares for resident who chose to participate at 100% of the cost. Total expenditures less those that participated at 100% for the 2014 50/50 Sidewalk Program was approximately \$14,100. In an effort to reduce costs through economies of scale, the Villages of La Grange, Western Springs, Riverside, La Grange Park, and North Riverside developed a joint purchasing program for sidewalk replacement, which the Village plans to participate again in FY2015-16.

In FY2013-14, 2,421 square feet of sidewalk were replaced under the sidewalk program. Also included in the expenditures for FY2013-14 are costs associated with saw cutting and concrete jacking. Approximately 69.5 lineal feet of sidewalk was saw cut and approximately 21 sidewalk squares was raised to match curb height. Costs exceed the budgeted amount for the sidewalk program as various sidewalk squares located around LTHS were repaired.

The FY2013-14 budget also included \$80,000 to repair sidewalks on Hillgrove Avenue that were identified by the Illinois Attorney General as requiring inspection and repair. In August 2012 a survey of sidewalks on the north side of Hillgrove Avenue was completed. The survey was required by the Attorney General in order to identify locations on the north side of Hillgrove Avenue that do not meet current ADA standards. The north sidewalk assessment extended from Gilbert Avenue to La Grange Road. In August 2013 the Village contracted with Davis Concrete Construction to complete the project. Work included the removal and replacement of 3,700 square feet of sidewalk, the addition of ADA compliant truncated domes at each sidewalk ramp location, the addition of crosswalk lines, in the east-west direction, and the removal of sidewalk ramps that do not have a corresponding sidewalk on the south side. The project was completed on time in October 2013 and within the budgeted amounts.

12. NEIGHBORHOOD SIDEWALKS – SSA 7

This account was to reflect the cost of the proposed installation of sidewalks on the 700 block of South 12<sup>th</sup> Avenue. The project was to be funded by special service area (SSA) with the property owners charged a proportionate share based upon the equalized assessment of their property.

At the public hearing, residents within proposed SSA spoke both in favor and against the improvements. After the public hearing, a valid petition was filed with the Village opposing the sidewalk project. As such, the project was not completed, with funding appropriated for the project reallocated to other capital improvements.

13. TREE PLANTING

The Village has a long and proud heritage of maintaining tree-lined streets dating back to its founding father, Franklin Cossitt. In maintaining our urban forest, the Village strives to plant a replacement tree for each parkway tree removed due to disease and damage (storm, vehicular, etc.) In addition, the Village attempts to fill vacant parkway locations if available funds allow. The Village again plans to participate in the WCMC Tree Consortium for tree planting in 2014 at various locations throughout the Village.

The average number of trees planted for the past seven years is 100 per year, which excludes ash trees removed and replaced due to the EAB. The total number of trees planted in FY2014-15 under the normal tree planting program is estimated to be 80. Please note that the number of elm trees removed each year is going down as the population of elm trees susceptible to Dutch Elm disease diminishes.

Tree planting costs associated with the Emerald Ash Borer is a separate line item in the Capital Budget in order to keep track of costs separately. In addition to the tree planting costs, \$575 is included in the budget for participation in WCMC Suburban Tree Consortium.

After FY2015-16, staff will reassess the Capital Project Fund – Tree Planting line item budget for reductions as overall tree planting costs should be lower due to the removal of many older ash and elm trees.

14. EMERALD ASH BORER

The Emerald Ash Borer (EAB) continues to spread rapidly throughout the Village since its initial discovery in August 2009. This beetle attacks ash trees by burrowing into the tree and disrupting the nutrient supply to the tree. La Grange has approximately 1,600 ash trees located in public parkways. This does not include ash trees located on private property. The Village anticipates that all of the ash trees will need to be replaced.

The budget was initially based on replacing ash trees over a twelve year period, however staff has been monitoring the condition of the remaining ash trees and notes that tree decline due to the EAB has progressed more quickly than the schedule assumed for budgeting purposes. Based on current progression staff anticipates that the removal of ash trees will have occurred over a seven year period starting in 2010. Assuming all of the ash trees will need to be replaced, total costs are estimated to be approximately \$1.0 million.

To date a total of 1,010 ash trees have been removed and replaced that were found to be infected with the EAB. In August 2013, staff provided the Village Board with a mid-year status report concerning our EAB management efforts. We advised that the EAB infestation had progressed at a much faster rate than anticipated, which would put us into a position that

there would not be sufficient funds to replant trees in the same year in which they were removed. In response to this development, we proposed to use Capital Projects Fund reserves to cover the added expenses of continuing to replant trees as they are removed. The proposed EAB budget reflects the accelerated ash tree removal schedule. As noted in the mid-year status report, 2014 and 2015 are the peak years for removing and replacing ash trees.

We are continuing with our plan to meet with adjacent property owners to discuss removal and replacement once EAB has been identified. While sensitivity will be exercised, removal will be encouraged when ash trees reach the point of no longer providing a benefit such as shade, are not aesthetically pleasing and/or pose a hazard.

Staff has also developed a pilot program for treating approximately 100 healthy white Ash trees to gauge the effectiveness of the chemical treatments and save some of the most desirable ash tree specimens. Additionally, staff requests that property owners notify the Village if they plan to treat the ash tree located in the parkway adjacent to their property. To date there are a total of 28 ash trees being treated by property owners. Staff will continue to monitor the spread of EAB and act as a resource to residents.

Finally, staff continues to seek out grants to offset the costs associated with the EAB. In June 2013 the Village was awarded a \$3,000 grant through the Metropolitan Mayors Caucus to replant trees. To date the Village has received a total of \$13,000 in grants for EAB tree removal and replacement.

15. SEWER TELEVISIONING / CLEANING

The Village owns and maintains approximately 360,000 lineal feet of sanitary, storm and combined sewers. Their proper operation is critically important to maintaining public health and for purposes of storm water management. Current funding allows for the videotaping and cleaning of each sewer every 20 years.

The Village has budgeted a total of \$60,000 annually (\$25,000 within the Capital Projects Fund and \$35,000 within the Sewer Fund) to conduct the cleaning and televising of our sewer system infrastructure. The purpose of the sewer televising and cleaning program is to maintain the Village's sewer system by removing debris from within the sewers, assessing the condition of the pipes, and identifying areas that require immediated repair. The information collected from the televising is then used to aid in future infrastructure planning and mapping objectives. Generally, this program focuses on televising sewers on streets in advance of resurfacing or other reconstruction projects.

The FY2015-16 budget reflects the continuation of this program due to the importance of assessing the condition of the mains, identifying areas that require immediate repair and removing debris within the sewers to maintain the optimum operational effect of the sewer

system. The information collected from the televising is then used to aid in future infrastructure planning and mapping objectives

FY2014-15 expenditures reflect the additional costs of emergency cleaning and televising of the Village's main line sewers. On June 24, 2014, June 30, 2014, and August 22, 2014 the Village experienced high intensity rain events. The volume of water from these rain events exceeded the limited capacity of the Village's combined sewer system resulting in flooded basements and streets. In response to these flooding events the Village identified several immediate action items including the cleaning and televising of the Village's main line sewers.

The purpose of prioritizing the assessment of the Village's main line sewers is to (1) confirm they are operating properly as they serve as the backbone for all other sewers within the Village, (2) remove any debris within the sewers to re-establish optimal performance and capacity, (3) identify any required repairs to the sewers, (4) estimate remaining useful life, and (5) identify long-term repair alternatives. To date, the sewer televising program has not identified any collapsed or critically blocked sewers that would have been responsible for flooding this past summer.

In addition to planning for the televising of the main line sewers, a sewer televising company was also hired on an emergency basis to televise several smaller diameter sewers to confirm operation and condition. Baxter and Woodman reviewed these videos and provided a summary report with to the Village identifying \$775,000 in sewer repairs. These repairs will most likely be a combination of point repairs and sewer lining.

Please note that the information gained from this program was used to estimate sewer repair costs that were included in the street condition survey. The Village plans to continue to refine the program so that each sewer is televised and cleaned on a specific schedule. Televising of the system provides video documentation of the condition of our system, and will help establish street reconstruction priorities based upon infrastructure needs.

16. MANHOLE REPLACEMENT

Previously it was proposed that after completion of the six-year sewer televising program in FY2010-11 funding would shift back to the manhole replacement program. Due to reduced funding, this program has been temporarily discontinued. Manhole replacement will continue to be completed as part of the street resurfacing projects, with additional manhole repairs and maintenance continuing to be budgeted in the Sewer Fund.

17. BLUFF AVENUE RECONSTRUCTION PROJECT

The Bluff Avenue Reconstruction Project consisted of the reconstruction of Bluff Avenue from Burlington Avenue to 47<sup>th</sup> Street. This project included the installation of new

combined sewers, water main, drainage structures, sidewalk, curb/gutter and reconstruction of the street. In order to facilitate receiving grant funding for this project, the project was divided up into three stages as follows:

- Stage I        Reconstruction of Bluff Avenue from Burlington Avenue to Cossitt Avenue – Street reconstruction consisted of a new asphalt surface, curb and gutters, sidewalks, parkways, and water and sewer upgrades where required.
  
- Stage II        Sewer construction from Cossitt Avenue to Maple Avenue – This sewer provided the drainage necessary for Stage III and was the first phase of the large Maple Avenue Relief Sewer (MARS) initiative. The outlet sewer connects the Bluff Avenue corridor to the deep tunnel connection at Cossitt and East Avenues.
  
- Stage III       Reconstruction of Bluff Avenue from Cossitt Avenue to 47<sup>th</sup> Street – Street reconstruction consisted of a new asphalt surface, curb and gutters, sidewalks, parkways, and water and sewer upgrades where required.

The project was funded through a combination of sources, principal among them being Federal Surface Transportation Funds for street reconstruction, which required a 70/30 cost sharing. The Village used MFT funds for our local 30 percent match. The combination and staging of the projects allowed the Village to secure additional STP funding and increase utilization of MFT funds.

Construction of Stage I was completed in summer of 2009. Stage II was completed in 2010. Stage III construction was completed in fall of 2011. Stage III also included the installation of a new 12” water main along the length of Bluff Avenue replacing an existing water main that was notoriously prone to failure.

The total cost for all three stages of the project was roughly \$6.7 million. Of this amount, the Village received approximately \$4.1 million in federal grants through the Surface Transportation Program for the project. Staff will continue to work to close out this project over the next year and submit the required close out materials to IDOT. The FY 2015-16 budget includes the final payment to IDOT for Stage 3 Construction in the amount of \$322,451. The Village paid the final payment for Stage 2 Construction in October 2013 in the amount of \$168,402.

18. MAPLE AVENUE RELIEF SEWER (MARS)

The purpose of the Maple Avenue Relief Sewer is to add additional capacity to the existing sewer system to address flooding in areas tributary to the Cossitt Avenue Sewer. The project

involves the construction of a relief sewer along Maple Avenue from Bluff Avenue to Peck Avenue. The sewer pipe will range from 60 inches in diameter at Bluff to 24 inches at Peck.

The relief sewer will intercept drainage from the existing combination sewers crossed in construction, providing relief for the existing Cossitt Avenue Sewer. The wet weather flows from MARS would flow directly into the regional deep tunnel system called TARP operated by the Metropolitan Water Reclamation District of Greater Chicago (MWRD).

The Village was able to construct the first stage of MARS in 2009-10 as part of the Bluff Avenue Reconstruction Project. The construction of the first stage of the MARS project involved connecting a sewer to the deep tunnel at the corner of Cossitt and East Avenues. The new sewer then extends to the intersection of Maple and Bluff Avenues where wet weather flow from this area is redirected to the new MARS sewer segments.

In order to plan for the construction of the remaining segments of the MARS project, a preliminary engineering study was initiated with Heuer and Associates in the amount of \$15,000. The findings contained within this report were presented to the Village Board at the sewer improvement workshop in January 2011. At this meeting the Village Board directed staff to continue with the advancement of this project by constructing the next segment of MARS. In furtherance of this direction, \$200,000 was allocated in FY2011-12 for the design of the next stage of MARS from roughly Bluff Avenue to La Grange Road, and \$2,000,000 was allocated for construction in FY2013-14. These funds consist of a combination of MFT (\$1,400,000) and capital improvement program funds (\$600,000.)

A contract was awarded to Baxter & Woodman for the completion of the detailed engineering for the next stage of MARS in the amount of \$189,700. Final plans and specifications were completed in March 2013.

Based on the bids received, an additional \$640,000 in general fund reserves was allocated to complete the Maple Avenue Relief Sewer up to 6<sup>th</sup> Avenue.

In April 2013 the Village entered into a contract with A-Lamp Concrete Contractors, Inc. for construction of the next stage of MARS. The project included the construction of a 60" relief storm sewer on Maple Avenue from Bluff Avenue to 6<sup>th</sup> Avenue, utility relocations, water main, service and natural gas main replacements, installation of ADA compliant sidewalks, parkway restoration, and a total roadway reconstruction. Included with the roadway construction was the excavation of approximately 5,000 cubic yards of rock. The project was substantially completed on time in November 2013. The final step, a 2" top asphalt surface layer, was completed in the Spring 2014. This segment of MARS was completely on time and approximately \$58,000 under budget.

The next segment of the MARS project is planned to be constructed in FY2019-20 in the total amount of \$1.75 million. As such the Village has budgeted funds in FY2018-19 to complete the engineering work in advance of construction. It is estimated that this next

segment of sewer will extend on Maple Avenue from roughly 6<sup>th</sup> Avenue to Madison Avenue. The next segment of MARS is then scheduled in FY 2023-24 in the total amount of \$1.6 million.

Finally, staff will continue to search and apply for grants and identify alternate funding sources to offset the costs of construction. Other funding sources such as low interest loans from the IEPA or municipal bonds will be researched should the Village Board decide to pursue the advanced construction of additional segments of MARS.

19. 47<sup>th</sup> STREET CORRIDOR IMPROVEMENTS

47<sup>th</sup> Street Lane Reduction

The Village initiated a study in FY2010-11 to assess the feasibility of reducing the profile of 47<sup>th</sup> Street from a four lane to a three lane cross section. An origin and destination study was also completed to determine and quantify the user groups and percentage of local traffic on 47<sup>th</sup> Street.

These studies were presented to the Village Board for consideration at the traffic and pedestrian safety workshop held on January 25, 2011. The direction from the Village Board was to continue to receive resident feedback on the concept, and not to allocate funding for additional assessment or design at this time. Expenditures for the two studies totaled approximately \$22,500 in FY2010-11.

Pedestrian Activated Crossings

Pursuant to a discussion by the Village Board at the traffic and pedestrian safety workshop, staff was directed to pursue the installation of an enhanced crossing, with a stop condition, at 47<sup>th</sup> Street and Waiola Avenue. The Village Board also directed staff to upgrade the existing pedestrian crossing at 47<sup>th</sup> Street and 9<sup>th</sup> Avenue to a stop condition. These improvements are part of the Village's strategy of evaluating and improving pedestrian safety throughout the Village. The proposed design to these two pedestrian crossings provides for the installation of a pedestrian activated red signal that would require vehicles to stop at the intersection.

An engineering agreement with KLOA was executed in the amount of \$14,000 and \$13,500 to complete the detailed engineering for pedestrian crossing improvements at 47<sup>th</sup> Street and Waiola Avenue and 47<sup>th</sup> Street and 9<sup>th</sup> Avenue, respectively. The preliminary design for these projects has been completed.

Staff then worked with the DCEO and state representatives to reallocate funding designated in the State's Capital Bill for a pedestrian bridge over Ogden Avenue to this project. The DCEO approved the reallocation of funds in April 2014 and a grant agreement was executed in May 2014.

Pursuant to direction from the Village Board funding for an enhanced pedestrian crossings at 47th Street were rescheduled in FY2014-15 as follows:

Crosswalk Safety Enhancements-47 <sup>th</sup> Street adjoining Waiola Park	\$120,000
Crosswalk Safety Enhancements-47 <sup>th</sup> Street and 9 <sup>th</sup> Avenue	\$120,000
Total	\$240,000

Staff is currently seeking IDOT approval on the proposed design being considered as these improvements are on a State Route. IDOT reviewed the proposed pedestrian safety enhancements and issued a letter in July 2012 stating these projects were not approved. Staff subsequently met with IDOT representatives in August 2012 at which time, IDOT agreed to take another look at the proposed projects. Specifically, IDOT was to review the following issues:

- Review the applicable Illinois statues
- Check with other state DOT's on the locations where pedestrian hybrid beacons have been installed (including intersection locations)
- Check with other IDOT Districts on locations where the pedestrian hybrid beacons have been installed.
- Check on the potential changes to the Illinois and Federal MUTCD regarding the elimination of the requirement that pedestrian hybrid beacons be located 100' from a cross street.

This past summer IDOT provided a response that a pedestrian hybrid beacon would not be allowed at an intersection citing several safety concerns. Staff is planning to meet again with IDOT officials to follow up on the above items and to advocate for installation of a pedestrian hybrid beacon. Staff recommends re-budgeting the grant funds for this project in FY2015-16 in the amount of \$240,000,

47<sup>th</sup> Street & East Avenue Traffic Signal Feasibility Study

An intersection design study was initiated for improvements at East Avenue and 47<sup>th</sup> Street to determine if a signal is warranted at the intersection to enhance the operation and safety of the intersection. As part of their study KLOA determined that a signal is warranted at this intersection based on several different criteria.

It was the consensus of the Village Board that since this intersection is being considered for improvements as part of a regional plan associated with the settlement agreement with Joliet Road, the traffic engineering report should be forwarded to IDOT and others in the regional planning group for their consideration. The regional planning group and IDOT are currently prioritizing projects that have been identified as part of the Joliet Road closure. Additionally, this project has been identified as part of the CREATE Project, to improve traffic flow at the intersection with the IHB Railroad.

Finally, IDOT initiated a Phase I study for these intersection improvements including hosting several public meetings on the subject in 2013. As part of the Phase I study, IDOT is recommending the signalization of the intersection and converting the two-way spur ramp to one-way southbound. Several trustees have expressed concern that the elimination of northbound traffic on the spur ramp that by-passes the railroad will create additional cut-through traffic in adjacent neighborhoods. Therefore, staff is continuing to work with IDOT on solutions that will maintain the existing two-way spur ramp.

20. OGDEN AVENUE CORRIDOR IMPROVEMENTS

The Village has requested that a permanent 20 mph school speed zone be implemented along Ogden Avenue between Park Road and Spring Avenue due to the multiple schools within this corridor that are adjacent to the roadway. IDOT denied the Village's request stating that this stretch of Ogden Avenue does not meet their standards for a school speed zone. Staff plans to continue to petition IDOT for the creation of a school speed zone.

Additionally, plans and specifications were developed by KLOA for the installation of a flashing yellow beacon mounted above the advanced school crossing sign. These flashing signs would be activated during school hours to alert motorists of the school crossing. The estimated cost to install these signs is \$31,000. In August 2012, staff requested a highway permit from IDOT for the installation of these signage enhancements. IDOT did not support the installation of the flashing beacons as requested in the Village's application. However, staff responded to IDOT's comments and is waiting for a response on the permit request.

Staff worked with the DCEO and state representatives to reallocate grant funding of \$40,000 designated in the State's Capital Bill for a pedestrian bridge over Ogden Avenue to this project. The DCEO approved the reallocation of funds in April 2014 and a grant agreement was executed in May 2014.

21. NEIGHBORHOOD STREET PROJECTS

The purpose of the Neighborhood Street Resurfacing Program is to plan for the routine resurfacing and repair of neighborhood streets on a defined schedule. The detailed street condition survey completed by Baxter & Woodman in 2011 provides for the "next generation" street resurfacing program with the added dimension of having our underground utilities (water & sewer) considered for repairs or replacement at the same time.

As part of the development of this program, staff recommended a change in policy in the resurfacing program. Under our recently completed 15-year plan, street resurfacing was prioritized on a neighborhood-wide basis. As the street condition survey provides for a reliable set of baseline information, staff recommended taking a more data-driven approach to street resurfacing by allocating resources on a block segment basis through the resurfacing of streets segments with the greatest need within the annual budget allotment. The intent is

to maximize available resources by performing work to extend the underlying integrity of the roadway and thus avoid prematurely incurring the cost of street reconstruction.

Staff recommends updating the street condition survey every five years to note changes in condition and to update the relative ranking of street segments. Additionally, staff plans to make an assessment of our capital maintenance needs such crack-filling and street patching to see if additional resources will be required to keep streets in good condition and stable until such time that resurfacing occurs.

Baxter & Woodman completed the detailed engineering for neighborhood street projects scheduled in FY 2015-16, and found that the cost to resurface these streets has increased significantly. Baxter & Woodman indicates that the cost increases are primarily from: 1) increases in roadway rebuilding costs from 2011, 2) further deterioration of the roadway requiring additional work to be completed, and 3) Additional repairs to the roadway drainage systems that were not included in the initial estimate.

Based on these revised cost estimates, the following street segments be included for the FY2015-16 roadway resurfacing program:

- 1) Kensington Avenue: from 47<sup>th</sup> Street to Cossit Avenue
- 2) Park Avenue: from 41<sup>st</sup> Street to Ogden Avenue

Following the FY2015-16 Street Resurfacing Program the next street resurfacing program is planned in FY2021-22 in the amount of \$1.7 million.

Staff also plans to incorporate the resurfacing of Lot 12 (corner of Bluff and Brainard) in FY 2015-16 into the street resurfacing program in order to gain economies of scale. Funding for the parking lot resurfacing is from the Parking Fund and will be kept separate from the roadway resurfacing program which uses MFT funds.

The budget reflects completion of the engineering work for the resurfacing program in the fiscal year prior to construction so work can start on May 1 at the beginning of the construction season.

A map of the streets scheduled for resurfacing over the next five-year budget period can be found in the Capital Improvement Program (CIP) Summary section of the budget.

The FY 2016-17 budget includes funds of \$30,000 for an update to street condition survey to note changes in conditions and to update the relative ranking of street segments. Please note that all funding for the neighborhood street improvement projects is provided by Motor Fuel Tax funds.

22. KENSINGTON AVENUE RESURFACING – COSSITT TO BURLINGTON

Kensington Avenue from Cossitt Avenue to Burlington Avenue is in need of repair due to deterioration of the roadway. This section of roadway was considered to be in poor to fair condition in the 2010 Street Condition Survey. Additionally, a recent visual inspection of this roadway was completed and indicated a need for resurfacing in the near future.

In June 2013, the Central Council of Mayors issued a request for Local Surface Transportation projects for funding in Federal Fiscal Year 2016 to 2019. In order to apply for this grant funding, a roadway must be approved by the State as a Federal Aid Eligible Route (FAU Route). Roadways must meet minimum criteria such as lane width, traffic volumes, and connectivity to other FAU Routes to be designated as an FAU Route. Staff compared the FAU routes in La Grange to the 2010 Street Condition Survey in an effort to identify suitable roadway segments for the STP grant application. From this analysis, staff submitted an STP grant application for the resurfacing of Kensington Avenue from Cossitt Avenue to Burlington Avenue.

Based on the Village's application, Kensington Avenue was selected for funding through the Federal Surface Transportation Program in the total grant amount of \$112,500. Since Kensington Avenue from 47<sup>th</sup> Street to Cossitt Avenue is scheduled for resurfacing in FY2015-16. Staff requested that the STP funding for resurfacing of Kensington Avenue from Cossitt to Burlington be moved up one year so that there would be a consistent roadway condition and for potential economies of scale.

We anticipate the scope of work would consist of milling and resurfacing the existing pavement, intermittent curb and gutter patching, and ADA sidewalk ramp replacement.

In May 2014, an agreement was executed with Baxter and Woodman to complete the plans and specifications for the design engineering work.

During Phase II Engineering, a detailed review determined additional rehabilitation work is needed including lining of an existing 42-inch diameter combined sewer, reconstruction and grouting of existing sanitary sewer manholes, replacement of existing valve vaults, sidewalk removal and replacement, curb and gutter removal and replacement, parkway restoration, hot-mix asphalt patching and structure adjustments. As a result of the additional work staff requested and received an increase in Surface Transportation Program funding in the total amount of \$575,000.

The Village's grant application to complete the resurfacing of Kensington Avenue requests the maximum grant amount of \$431,250 from the Central Council of Mayors for this project. The proposed budget includes \$15,000 for Design Engineering Services in FY 2014-15 and \$143,750 in FY 2016-17 for construction costs. Expenses for FY 2015-16 include the full amount for engineering of \$65,000 as this is a reimbursable expense up to 75% and \$127,500 for the Village's 25% matching contribution for construction (Total \$192,500). Total cost to the Village is estimated to be \$158,750.

The Kensington Avenue resurfacing project is anticipated to start in June, 2015, with construction completed in August, 2015

23. FIRE DEPARTMENT APPARATUS FLOOR

In response to potential structural deficiencies of the apparatus floor at the Fire Department, a structural engineer was engaged to evaluate the condition of the existing floor and make recommendations for improvement. Based on the recommendations from the structural report in 2009, the Village contracted with the structural engineer to design the repairs for the concrete floor, perform physical load tests of the beams to verify capacity, and develop detailed plans and specifications for the work.

A structural load test of the west and center bays of the apparatus floor was completed in April 2012. Test results indicated that the actual strength of the beams below the west and center bays have sufficient capacity to support the weight of the current apparatus. Therefore, no strengthening repairs were needed.

The plans, specifications and cost estimates for repairs to the floor slab were also completed. The estimated construction costs for the identified repairs to the floor slab are approximately \$400,000. These repairs are not immediately required; however completion of the plans will allow the Village to move forward with the project in the future.

Public Safety grants will be sought for this project. Funding may also be available from other projects coming in under budget or from reserves funds should repairs need to be completed sooner.

Expenses in FY2012-13 include engineering costs associated with the physical load test of the apparatus floor and the final report.

24. POLICE/FIRE DEPARTMENT HVAC

The Police and Fire Facility located at 304 Burlington was reconstructed in early 1990's. At that time the mechanical systems in the building were replaced and upgraded. These systems are now approximately 25 years old and many of the components have reached the end of their useful life.

The Village contracted with a mechanical engineering firm to perform an evaluation of the entire mechanical system at the Police and Fire facility. The engineering report recommended that the two boilers, chiller, HVAC control system and exhaust fans be replaced. Due to the significant cost, the mechanical improvements were separated into two phases: 1) immediate repairs and 2) repairs recommended within the next 2-3 years.

As one boiler was non-operational, and the other boiler was the same age and likely to fail again soon, the Village utilized Equipment Replacement Fund reserve funds to replace both boilers in the fall to ensure the reliable supply of heat to the Police and Fire Facility this winter.

Due to the importance of this emergency facility, staff recommends that the second phase of mechanical improvements be included in the FY2017-18 budget in the amount of \$275,000. Funding for this project will also be sought through available public safety grants.

25. POLICE / FIRE DEPARTMENT ROOF

The existing Police / Fire building roof consists of a built-up roof membrane that was installed approximately 25+ years ago. Over the last several years various leaks have been discovered and repaired in the roof. Based on these leaks, a complete three part roof thermal scan and inspection report was conducted. The scan consisted of a moisture scan, infrared scan and a nuclear survey in order to detect underlying moisture and saturation in the roof system. A complete map of the entire roof system noting the current conditions was created as part of the report.

A considerable amount of moisture was detected in the existing roof system. Based on the results of the survey, existing leaks, inspection and assessment, the roofing consultant recommends that the existing roofing system be replaced as it has reached the end of its sustainable life. The estimated cost to replace the roof is \$350,000. Over the next year this roof report, assessment and recommendation will be incorporated into the Village's facility plan. Based on the need to replace the roof, staff has included the roof replacement costs in the FY2018-19 Capital Improvement Budget. Staff will also pursue public safety grants for the replacement of the roof.

26. MISCELLANEOUS ENGINEERING

The miscellaneous engineering line covers expenses for consulting engineering services that are (1) not anticipated at the time of budgeting, (2) are not associated with a separate capital improvement project and/or (3) require special expertise.

Proposed for FY2015-16 is re-budgeting \$20,000 for the completion of the long-term strategic plan for the Public Works Department building. This item has been budgeted several times, but has not been initiated due to other department priorities. The completion of this report will assist with the development of the facilities plan for the Village.

FY2014-15 expenditures include plan reviews for 40 S. Ashland, Countryside LOMR, the Uptown La Grange Project, the Gordon Park Redevelopment Project, OARS Implementation Modeling, Edgewood Avenue Functional Classification, and evaluation for the installation of additional antennas on the Tilden Avenue Water Tower. Reimbursable expenses from this account total approximately \$15,000 for the Uptown La Grange Review, 40 S. Ashland

Review, Gordon Park Redevelopment Project and the evaluation for the installation of additional antennas on the water tower.

FY 2013-14 miscellaneous engineering services include the Gordon Park Redevelopment Project, Stone Avenue Train Station, Hillgrove Avenue Sidewalk Improvements Project, Willow Springs Road Safety Improvements Project, Village Hall fountain. Reimbursable expenditures from this account total approximately \$11,000 for the Gordon Park Redevelopment Project.

27. CRACK FILLING PROGRAM

Crack sealing streets is a preventative maintenance activity that extends the life expectancy of the Village's streets. The exact streets to be cracked sealed will be determined each year based on street condition assessment. The program will also be assessed against expected street resurfacing projects as identified in the Street Condition Survey.

Based on initial survey, FY2015-16 crack sealing if planned for the following areas: (1) Area G which is generally bound by Ogden Avenue to the north, Edgewood Avenue to the east, the BNSF railroad to the south and Gilbert Avenue to the west, (2) Area H which is generally bound by Ogden Avenue to the north, East Avenue to the east, Cossitt Avenue to the South and the IHB Railroad on the west, (3) Area J which is generally bound by Ogden Avenue to the north, Brainard Avenue to the east, the BNSF railroad to the south and Edgewood Avenue to the west, (4) On Washington from Cossitt to Maple.

Crack sealing in FY 2014-15 was completed in Area 5 (East-West Streets); on Cossitt Avenue from Brainard Avenue to East Avenue; On 54<sup>th</sup> Street from Brainard Avenue to Spring Avenue and on Tilden Avenue from Cossitt Avenue to Shawmut.

During FY 2013-14 crack sealing was completed on Sunset Avenue from 48<sup>th</sup> Street to Maple Avenue; Blackstone Avenue from 48<sup>th</sup> Street to Cossitt; Park Road from 48<sup>th</sup> Street to Cossitt; Callevue Drive, and 53<sup>rd</sup> Street from Spring to Brainard.

28. THERMOPLASTIC STREET MARKING

As part of our overall effort to improve pedestrian and vehicle safety throughout the Village, each year we re-stripe various thermoplastic street markings that are damaged or worn from vehicles, plows and other deteriorating conditions to improve the visibility of the markings.

A schedule has been established for replacing the thermoplastic street lining at all marked intersections within the Village. This will be an ongoing project with each intersection being updated during specific years. Major intersections will be relined annually while intersections with less traffic volume are scheduled at varying intervals. The exact streets to be striped will be determined after snow plowing season has ended. The Village contracts

annually with a thermoplastic pavement marking company through the Northwest Municipal Conference in order to take advantage of the economies of scale through bulk purchasing.

29. SEWER LINING PROGRAM

The Village owns and maintains approximately 360,000 feet of sewers. The life expectancy of a sewer can vary, but a conservative estimate is that the useful life of a sewer is 100 years. Therefore a rehabilitation program to repair, replace and/or rehabilitate the existing infrastructure is required to maintain the functionality of the existing system. Traditionally, the Village splits the cost of maintaining combined sewers between the Capital Projects Fund (storm sewer portion -90%) and Sewer Fund (sanitary sewer portion – 10%).

To start repairing some of the Village's sewers, staff proposed an annual sewer lining program with a cured-in-place liner that provides a new structurally sufficient pipe within the existing pipe. This process is less disruptive to residents since it does not require traditional open trench methods for installation.

Although replacing the Village's aging sewer infrastructure remains an important long term goal, due to limited funding, this program was put on hold until sufficient reserves were accumulated to sustain the program on an annual basis. This maintenance activity is planned to resume in FY2016-17 in the amount of \$100,000 annually. A corresponding expenditure for this project is also included within the Sewer Fund.

In addition, in response to the aforementioned severe summer storm events, an emergency sewer televising program was completed in FY 2014-15. Based on preliminary reports, the FY 2015-16 sewer lining budget includes \$600,000 in the Capital Projects Fund and \$175,000 in the Sewer Fund to address immediate repairs identified as part of the sewer televising program. These budget estimates will be updated based on the finalized scope of work, engineering, funding schedule and actual bid prices received.

30. TRANSFER TO DEBT SERVICE

This transfer provides restructured funding for the \$2.85 million Alternate Revenue Refunding Bonds issued in December, 2005, due to favorable interest rates. The refunding results in interest savings in excess of \$100,000 over the remaining life of the issue. The final bond payment for the refunding issue is due December 1, 2017. The maturity date of the outstanding debt was not extended as a result of the refunding.

The original 1998 Street Light bonds funded the completion of the Residential Street Light Replacement program over a three-year period. This accelerated schedule replaced the previous Apay-as-you-go@ method of funding which was originally budgeted to be completed over a twenty-five year period.

## Capital Projects Fund

The proposed five-year budget reflects the end of debt service payment for the 2005 Alternate Revenue Streetlight Refunding Bond in FY 2017-18. For financial planning purposes, the additional funds have been appropriated to provide funding for future capital projects in subsequent fiscal years. These funds could also be utilized to allow for a reduced transfer from the General Fund to provide additional funding for operations.

Beginning in FY2015-16 transfer to debt service also includes debt requirements for proposed \$11.5 million sewer improvement bonds. Due to the timing of the bond issue, the first bond payment due December 1, 2015 will consist of interest only payment for approximately three months. The sewer fund also includes a \$3.0 million dollar 2015 Sewer Improvement Bond to complete all of the sewer projects.

### 31. FUND BALANCE

The proposed plan for capital improvements demonstrates the continued emphasis on maintenance and replacement of the Village's aging infrastructure. While these projects provide a realistic plan for infrastructure improvements, they also provide the flexibility to reschedule the specific timing of the projects due to changes in scope, alternate funding or as Village priorities may change over the years. Project timing and budgets are based on the best information available at this time and may need to be adjusted as engineering, construction and material costs are reviewed and evaluated annually.

Although the Capital Project Fund reflects deficit fund balances at the end of FY 2017-18 and FY 2018-19, there is a surplus fund balance, or reserve, of approximately \$6,785 at the end of the five-year budget period which demonstrates the ability to fund these identified projects over this time period. A deficit fund balance in a given year represents a short term, interfund loan from the General Fund, which would be repaid at such time funds become available within the Capital Projects Fund. The financial impact of an outstanding interfund loan during the fiscal year would be a slight reduction in interest income to the General Fund.

The Village will continue to aggressively seek out and apply for grant funds for these capital improvement projects. Further details regarding capital projects can be found in the "Long Range Capital Projects Fund Analysis" located in the Capital Improvements Program/Debt Summary section of the budget.



## **WATER FUND**

### **Statement of Purpose**

The Public Works Department provides for the safe and efficient delivery of potable water to residents through the operation, maintenance and replacement of the water delivery systems including water mains, pumps, valves, hydrants, water towers and other associated infrastructure. The Department is responsible for complying with all laws and regulations associated with the safe delivery of potable water. Additionally, staff assists residents through customer service in areas such as leak detection and high consumption investigations.

### **Scope of Work**

Duties of Water Department personnel include water main and service leak repair, hydrants, valves, roundways, and meter replacement. The Water Department pumps an average of 1.88 million gallons (mg) per day of Lake Michigan water to the 4,800 water services in La Grange. Lake Michigan water from the Village of McCook is pumped through a meter vault at the East Avenue Pumping Station into a reservoir where it is re-chlorinated and pumped into the distribution system. Water storage facilities include a 1.5 million gallon (mg) elevated storage tank, a 2.0 mg standpipe and 2.2 mg reservoir, and 59 miles of water main ranging in size from 4" to 16".

### **FY 2015-16 Key Objectives**

1. Maintain the infrastructure of the water system to achieve the highest quality of water and service.
2. Continue to assess unaccounted-for water loss within the Village's water distribution system and make recommendations for improvements.
3. Continue to monitor water accountability trends from the data received from the new water meters.
4. Complete the Pump Station Improvement Project.
5. Collect monthly water samples for testing in accordance with water standards to meet IEPA water quality requirements.
6. Complete the annual Consumer Confidence report.
7. Complete the annual water leak survey of the entire Village.
8. Continue the back flow prevention program to maintain compliance with IEPA rules.

9. Distribute a Backflow Prevention / Cross Control Survey to all residents to maintain compliance with IEPA rules.
10. Continue with process of securing competitively bid prices for the purchase of electricity at the Village's pumping station.
11. Assess water mains within corridors that are planned for resurfacing.

## PERFORMANCE MEASURES

	2011	2012	2013	2014
Incoming gallons	577,730,000	585,537,000	559,279,000	533,562,000
Outgoing gallons	569,605,000	578,991,000	559,658,000	539,235,000
Gallons billed	426,616,564	450,847,491	437,180,568	410,482,961
<u>Water Samples</u>				
Bacterial	204	204	204	204
TTHM	16	16	16	16
Lead (every 3 years 2008)	30	0	0	30
UCMR (New)	0	0	0	6
Meter readings	29,559	29,656	29,589	29,648
Final readings (customer move readings)	202	168	53	312
Meter exchanges	98	53	4,795	49
Main breaks	30	65	59	64
Service leaks	14	11	36	27
Hydrants installed/ repaired	19	83	3	17

VILLAGE OF LA GRANGE  
WATER FUND  
WORKING CAPITAL SUMMARY THROUGH APRIL 30, 2020

Working Capital, April 30, 2012			939,503
Revenues	2012-13	6,444,631	
Expenses	2012-13	<u>(4,475,180)</u>	<u>1,969,451</u>
Working Capital, April 30, 2013			2,908,954
Revenues	2013-14	4,491,439	
Expenses	2013-14	<u>(5,181,189)</u>	<u>(689,750)</u>
Working Capital, April 30, 2014			2,219,204
Revenues	2014-15	4,565,900	
Expenses	2014-15	<u>(4,557,936)</u>	<u>7,964</u>
<b>Working Capital, April 30, 2015</b>			<b>2,227,168</b>
<b>Revenues</b>	<b>2015-16</b>	<b>5,149,600</b>	
<b>Expenses</b>	<b>2015-16</b>	<b><u>(6,344,641)</u></b>	<b><u>(1,195,041)</u></b>
<b>Working Capital, April 30, 2016</b>			<b>1,032,128</b>
Revenues	2016-17	5,152,100	
Expenses	2016-17	<u>(5,042,515)</u>	<u>109,585</u>
Working Capital, April 30, 2017			1,141,713
Revenues	2017-18	5,162,100	
Expenses	2017-18	<u>(4,831,436)</u>	<u>330,664</u>
Working Capital, April 30, 2018			1,472,376
Revenues	2018-19	5,167,100	
Expenses	2018-19	<u>(5,148,423)</u>	<u>18,677</u>
Working Capital, April 30, 2019			1,491,054
Revenues	2019-20	5,172,100	
Expenses	2019-20	<u>(5,213,886)</u>	<u>(41,786)</u>
Working Capital, April 30, 2020			<u><u>1,449,268</u></u>

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<b>5000 REVENUES</b>										
<u>CHARGES FOR SERVICES</u>										
5200	WATER SALES	4,258,741	4,375,358	4,700,000	4,450,000	<b>5,050,000</b>	5,050,000	5,050,000	5,050,000	5,050,000
5201	WATER TAPS	35,960	45,966	35,000	50,000	<b>35,000</b>	35,000	35,000	35,000	35,000
5203	FIRE LINES	12,240	12,143	12,000	12,000	<b>12,000</b>	12,000	12,000	12,000	12,000
5209	PENALTY	48,844	48,512	45,000	46,900	<b>45,000</b>	45,000	45,000	45,000	45,000
	SUBTOTAL	4,355,785	4,481,979	4,792,000	4,558,900	<b>5,142,000</b>	5,142,000	5,142,000	5,142,000	5,142,000
<u>INTEREST INCOME</u>										
5500	INVESTMENT INTEREST	2,452	2,047	7,500	2,500	<b>7,500</b>	10,000	20,000	25,000	30,000
	SUBTOTAL	2,452	2,047	7,500	2,500	<b>7,500</b>	10,000	20,000	25,000	30,000
<u>FINANCING REVENUES</u>										
5700	BOND PROCEEDS	2,080,000	-	-	-	-	-	-	-	-
	SUBTOTAL	2,080,000	-	-	-	-	-	-	-	-
<u>MISCELLANEOUS REVENUES</u>										
5899	MISCELLANEOUS	6,394	7,413	100	4,500	<b>100</b>	100	100	100	100
	SUBTOTAL	6,394	7,413	100	4,500	<b>100</b>	100	100	100	100
	TOTAL REVENUES	6,444,631	4,491,439	4,799,600	4,565,900	<b>5,149,600</b>	5,152,100	5,162,100	5,167,100	5,172,100

BUD13\14WTRBUD  
2/24/2015

## WATER FUND

### REVENUE NOTES

#### 1. Water Sales

The Water fund was established as an enterprise fund to finance the cost of operating, maintaining and replacing the Village's water distribution system. Our goal is to maintain reserves at about 50% of operating expenses. Due to the estimated expenses for improvements at the pump station, we estimate that water fund reserves at the end of the fiscal year period will be \$1.4 million or 28% of operating expenses.

It has been a longstanding Village policy to "pass on" water rate increases from the Village of McCook which supplies Lake Michigan water to the Village. McCook receives Lake Michigan water directly from the City of Chicago. The City of Chicago announced water rate increases in the amounts of 25%, 15%, 15% and 15% over four years starting on January 1, 2012.

In order for the Water Fund to continue to 1) fund ongoing operations including the water rate increase from the City of Chicago, 2) fund the water meter replacement program/pumping station bonds 3) remain active with the replacement of water mains as part of the neighborhood street replacement program, 4) replace mains where known deficiencies exist within the system and 5) rebuild/maintain reserves; water rate increases in the amount of 15%, 6.0%, 7.5% and 7.5% are included in the proposed budget over four fiscal years. The last budgeted increase of 7.5% is effective May 1, 2015 consistent with the last increase from the City of Chicago.

The 15% increase includes 10% for the City of Chicago rate increase and 5% to fund bonds issued for the water meter replacement program. The 6.0% increase was adjusted by the Village Board at the budget workshop held on March 8, 2013, to only include "passing on" the water rate increases from the City of Chicago. The additional rate increases of 1.5% in subsequent years include funding for operations, capital improvements and reserves.

Please note the Village rate increases are significantly less than the City of Chicago rate increases as they are primarily applied to the cost of the water purchased in the Water Fund, which is just one component of the total expenses for providing water to residents.

It is estimated that the initial 15% increase will cost homeowners approximately \$100 annually, the 6% increase costing homeowners approximately \$50 each year, with the two subsequent 7.5% increases costing homeowners approximately \$65 annually. The Village will reevaluate the need for subsequent increases on an annual basis during budget preparation in future years.

Water sales are estimated to be under budget by approximately \$250,000 (5.5%) in FY2014-15 due to above normal rainfall during the spring/early summer months resulting in below average water consumption during the first half of the fiscal year. Consistent with the lower water usage, there is corresponding decrease in water purchased from McCook.

Through the new water meter/reading system, the Village is able to track water accountability on a real time basis. Since the completion of the water meter replacement program this past summer, the Village's pumped to billed ratio had averaged approximately 80%. However, as previously reported late last fall, a significant undiscovered leak exists in the system that has not surfaced, causing a decrease in accountability. The Village is exploring the use of new technologies which may assist and improve leak detection efforts. Please note, the Village continues to seek ways to improve water accountability including main replacement, leak studies and system repairs.

2. Water Taps

Revenues reflect water tapping fees and meter installation charges. These fees reflect recovery of Village costs for providing these services for new construction.

3. Fire Lines

This fee represents an annual facility charge for all fire suppression lines. The fee is based on the size of the fire line and is billed through the regular water billing process.

4. Bond Proceeds

The Village issued alternate revenue bonds in FY 2012-13 to fund the water meter replacement program and improvements at the East Avenue Water Pumping Station. The advantage of bonding for these two projects rather than completing on a pay as you go basis is the Village was able to: 1) complete these projects within a fiscal year while amortizing the expenses over the useful life (20 years) of the improvements, 2) address the ongoing water accountability issue in a timely fashion, 3) utilize new meter technology which eliminates reading meters manually, and 4) bill residents for actual water usage in an equitable manner. In addition, financial conditions were such that the Village benefited by financing these projects with municipal bonds while interest rates were at historical lows.

5. Miscellaneous Revenues

Miscellaneous revenues include frozen meters, construction water and sale of scrap metals.

**WATER FUND**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
5000	<b>EXPENDITURES</b>	<b>PERSONNEL</b>								
6000	SALARIES - FULL-TIME	714,137	705,742	731,969	724,681	<b>745,082</b>	778,636	811,986	845,325	877,850
	SALARY ALLOCATIONS									
	Salaries - F/T - Admin	104,397	107,654	112,296	112,137	<b>113,942</b>	116,920	121,229	125,722	130,407
	Salaries - F/T - Finance	117,603	128,881	131,246	131,933	<b>134,160</b>	136,002	140,198	144,541	149,036
	Salaries - F/T - DPW	(68,124)	(72,986)	(72,558)	(74,139)	<b>(73,428)</b>	(73,171)	(74,530)	(75,895)	(77,265)
	Salaries - F/T - Sewer	(18,535)	(19,961)	(20,056)	(20,496)	<b>(20,357)</b>	(20,520)	(21,033)	(21,559)	(22,098)
		<u>849,478</u>	<u>849,330</u>	<u>882,897</u>	<u>874,116</u>	<b>899,398</b>	<u>937,867</u>	<u>977,849</u>	<u>1,018,133</u>	<u>1,057,930</u>
6001	SALARIES - PART-TIME	5,948	8,796	9,360	9,360	<b>9,860</b>	10,360	10,860	11,360	11,860
	Salaries - President	1,980	900	1,980	900	<b>1,980</b>	1,980	1,980	1,980	1,980
		<u>7,928</u>	<u>9,696</u>	<u>11,340</u>	<u>10,260</u>	<b>11,840</b>	<u>12,340</u>	<u>12,840</u>	<u>13,340</u>	<u>13,840</u>
6002	SALARIES - OVERTIME	38,135	82,655	41,000	46,548	<b>48,825</b>	51,266	53,830	56,521	59,347
6004	IMRF CONTRIBUTIONS	111,046	119,384	120,350	117,506	<b>117,923</b>	122,990	128,270	133,600	138,884
6005	FICA/MEDICARE	63,643	67,131	71,394	70,238	<b>72,339</b>	75,434	78,998	81,926	85,156
6009	IRMA CONTRIB / CLAIMS	84,256	77,231	111,012	91,512	<b>116,614</b>	116,614	116,614	116,614	116,614
6010	HEALTH INSURANCE	136,298	150,843	162,083	162,083	<b>168,933</b>	181,488	194,986	209,496	225,094
6020	TRAINING & MEMBERSHIP	663	3,633	3,200	3,200	<b>3,200</b>	3,200	3,200	3,200	3,200
6021	UNIFORMS	2,350	3,201	4,700	4,700	<b>4,700</b>	4,700	4,700	4,700	4,700
	<b>SUBTOTAL</b>	<u>1,293,797</u>	<u>1,363,104</u>	<u>1,407,976</u>	<u>1,380,580</u>	<b>1,443,771</b>	<u>1,511,179</u>	<u>1,576,617</u>	<u>1,642,814</u>	<u>1,704,764</u>
	<b>SUPPLIES &amp; MATERIALS</b>									
6100	SUPPLIES	1,723	1,964	3,300	3,300	<b>3,300</b>	3,300	3,300	3,300	3,300
6101	PRINTING & POSTAGE	18,786	14,428	17,400	15,150	<b>12,750</b>	15,150	12,750	15,150	12,750
6102	GAS & OIL	16,460	21,617	16,000	15,551	<b>16,000</b>	16,000	16,000	16,000	16,000
	<b>SUBTOTAL</b>	<u>36,969</u>	<u>38,009</u>	<u>36,700</u>	<u>34,001</u>	<b>32,050</b>	<u>34,450</u>	<u>32,050</u>	<u>34,450</u>	<u>32,050</u>
	<b>OPERATIONS &amp; CONTRACTUAL</b>									
6210	TELEPHONE	9,721	11,418	10,200	11,862	<b>12,467</b>	12,467	12,467	12,467	12,467
6211	ELECTRIC FEES	35,949	33,484	35,000	33,633	<b>35,000</b>	35,000	35,000	35,000	35,000
6220	MAINTENANCE - WATER	110,602	150,542	110,000	110,000	<b>110,000</b>	110,000	110,000	110,000	110,000
6230	PROFESSIONAL SERVICES	26,564	21,051	55,000	55,870	<b>55,000</b>	55,000	55,000	55,000	55,000
6232	AUDITING	11,420	10,755	11,095	11,095	<b>12,658</b>	12,025	12,383	13,772	14,185
6290	WATER PURCHASES-McCOOK	2,106,852	2,217,346	2,600,000	2,375,000	<b>2,750,000</b>	2,750,000	2,750,000	2,750,000	2,750,000
6291	LEAK STUDY	-	22,751	13,000	13,000	<b>13,000</b>	13,000	13,000	13,000	13,000
	<b>SUBTOTAL</b>	<u>2,301,108</u>	<u>2,467,347</u>	<u>2,834,295</u>	<u>2,610,460</u>	<b>2,988,125</b>	<u>2,987,492</u>	<u>2,987,850</u>	<u>2,989,239</u>	<u>2,989,652</u>

WATER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<u>CAPITAL OUTLAY</u>										
6600	NEW EQUIPMENT	7,000	2,154	5,000	5,000	<b>5,000</b>	5,000	5,000	5,000	5,000
6605	COMPUTER EQUIPMENT	532	1,075	1,000	1,000	<b>1,000</b>	1,000	1,000	1,000	1,000
6660	EQUIPMENT - RESERVE (ERF)	43,529	46,310	46,465	46,465	<b>46,465</b>	46,465	47,589	47,589	49,889
6691	MAINS / IMPROVEMENTS	715,446	1,072,383	1,419,000	293,000	<b>1,642,500</b>	275,000	-	250,000	250,000
6692	METERS	19,239	30,651	20,000	20,000	<b>20,000</b>	20,000	20,000	20,000	20,000
6693	HYDRANT & VALVES	21,289	18,764	20,000	20,000	<b>20,000</b>	20,000	20,000	20,000	20,000
	SUBTOTAL	807,035	1,171,337	1,511,465	385,465	<b>1,734,965</b>	367,465	93,589	343,589	345,889
<u>FINANCING EXPENSES</u>										
6700	BOND PRINCIPAL	-	85,000	85,000	85,000	<b>90,000</b>	90,000	90,000	90,000	95,000
6701	BOND INTEREST	27,196	44,859	44,230	44,230	<b>42,530</b>	40,730	38,930	37,130	35,330
	SUBTOTAL	27,196	129,859	129,230	129,230	<b>132,530</b>	130,730	128,930	127,130	130,330
<u>MISCELLANEOUS EXPENSES</u>										
6899	MISC/LAB EXPENSES	9,075	11,533	13,200	18,200	<b>13,200</b>	11,200	12,400	11,200	11,200
	SUBTOTAL	9,075	11,533	13,200	18,200	<b>13,200</b>	11,200	12,400	11,200	11,200
	TOTAL FOR DEPARTMENT	4,475,180	5,181,189	5,932,866	4,557,936	<b>6,344,641</b>	5,042,515	4,831,436	5,148,423	5,213,886

**WATER FUND**

<b>Personnel Services</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>
Director	.425	.425	.425	.425	.425	.425	.425	.425
Assistant Director	.75	.75	.75	.75	.75	.75	.75	.75
Crew Leader	2	2	2	2	2	2	2	2
General Utility Worker	5	5	5	5	5	5	5	5
Office Manager	1	1	1	1	1	1	1	1
Total Full-Time	9.175	9.175	9.175	9.175	9.175	9.175	9.175	9.175
Regular part-time & Seasonal	3	2	2	2	2	2	2	2
Total Part-Time	3	2	2	2	2	2	2	2
<b>TOTAL</b>	<b>12.175</b>	<b>11.175</b>						

**EXPENSE NOTES**

1. **Salaries - Full-time**

FY2014-15 estimated actual full-time salaries reflect actual negotiated labor rates from the most recent union contract. Subsequent year salaries reflect a cost of living increase and continuation of existing staffing levels.

FY 2013-14 salaries decreased due to the retirement of a Water Fund Crew Leader, net of accrued leave payout. This vacant position was subsequently filled by a highly qualified internal candidate.

2. **Salaries - Part-time**

This line item budget reflects part-time employees hired during the summer months and over winter break to assist with maintenance of water systems and infrastructure.

3. **Salaries - Overtime**

Expenditures in FY 2013-14 increased significantly due to the severity of winter conditions (record snowfalls and polar vortex) resulting in increased frequency of water main breaks which occurred primarily during the winter months.

4. Printing & Postage

Expenses include mailing monthly water bills and the annual Consumer Compliance Report which is mandated by the EPA. This report provides residents information regarding water quality in the Village and in the City of Chicago.

FY 2014-15 budget expenditures include \$2,400 for mailing a bi-annual survey to residents related to backflow prevention/cross connection control. The survey was identified as a requirement as part of the Village's recent IEPA inspection of its water facilities.

FY 2012-13 expenditures increased due to various publications of required legal notices relating to the alternate revenue bond issue.

5. Electric Fees

In response to the increasing cost of electricity and the deregulation of Commonwealth Edison, a municipal cooperative was formed to pool the energy needs of members in order to secure more competitive pricing based on higher volumes. The Village belongs to the Northern Illinois Municipal Electric Cooperative (NIMEC) which bids out the energy costs on behalf of its members.

6. Maintenance - Water

This account reflects expenses required for water mains, pipes and sleeves, vehicle equipment maintenance, pump station maintenance and chlorine. Expenses associated with water main breaks are also included in this account.

FY 2013-14 increased due to the record number of water main breaks resulting from extreme winter conditions. Expenditures also include replacement and removal/inspection of water pumps at the East Avenue pump station.

7. Professional Services

Expenses in this line item include emergency locates, outsourcing of printing and mailing of monthly water bills (which includes payments via the internet), engineering service for the water system including the Pump Station, professional services for the Backflow Prevention Program and for the Geographical Information System (GIS).

GIS documents and records the location of Village utilities (water, sewer, lighting) electronically. This system assists the Village staff to locate utilities in the field and make updates to utility atlases. Staff is currently in the process of inputting utility information into the system. This system will replace the existing paper map system. The cost for implementing the GIS system is shared between the Water (\$35,000) and Sewer (\$15,000) Funds.

In order to provide additional options to Village residents for paying their water bill, in FY2012-13 staff upgraded the existing billing software to allow residents to pay their water bill on-line. Customers can now pay their bill either through the mail, in person, automatic withdrawal from a checking account or on-line. The one-time cost to purchase the software is reflected in FY2012-13 in the amount of \$4,000, and a yearly maintenance fee thereafter of \$500. Customers are required to pay a \$1 transaction fee for this service which is assessed at the time of payment by the software company.

As a potable water supplier, the IEPA requires that the Village have a backflow prevention program in place that monitors the testing of backflow prevention devices on private systems. Backflow prevention devices are required in certain applications such as fire sprinkler systems, irrigation systems, and restaurants in order to prevent the potential for contaminants to enter the Village's water system through private service lines. These lines must be inspected on a yearly basis, and the Village is responsible for tracking and reporting the testing of these private systems. The Village is not responsible for performing the actual tests.

In order to improve the administration of our backflow prevention program, an outside firm was hired to administer the program. The firm is responsible for sending out notifications of inspection due dates and tracking devices that require inspection. Additionally, the firm also performs inspections of facilities for compliance with State laws regarding backflow prevention. The contractor completed the inspection of all commercial facilities in FY 2012-13 for compliance with State laws regarding backflow prevention.

8. Water Purchases - Mc Cook

For financial planning purposes, subsequent year budgets reflect the actual and anticipated water rate increases of 25%, 15%, 15% and 15% from the City of Chicago starting January 1, 2012. FY 2015-16 budgeted expenses reflect the last known increase from the City of Chicago which occurs approximately two-thirds of the way through the fiscal year.

Estimated actual expenses are under budget in FY 2014-15 as the Village experienced below average water consumption early in the fiscal year, resulting in less water being purchased from McCook.

The total amount paid to the Village of Mc Cook fluctuates with seasonal variations. Through an annual leak detection survey, the Village continues to take steps to locate and correct water system leaks and replace defective meters which result in unaccounted water losses.

9. Leak Study

Each year the Village performs a leak survey with electronic equipment in order to detect possible water leakage on hydrants, valves, mains and services. This program helps the

Village maintain its water accountability (pumped vs. billed ratio) within the water distribution system.

In FY2013-14 two leak surveys were completed. The first survey was completed in the Spring/Summer of 2013. A total of 39 leaks were discovered in 316,800 lineal feet of water main surveyed. (30 hydrant leaks, 5 main leaks, 11 service leaks, and 3 valve leaks.) The second leak survey was performed in the Spring of 2014. A total of 17 leaks were located throughout the Village. (6 hydrant leaks, 5 main leaks, 4 service leaks and 2 valve leaks.)

The FY 2012-13 leak study was completed in late spring and was not billed until FY 2013-14. Therefore, there is \$0 expended in FY2012-13 and \$22,751 expended in FY2013-14 to account for the prior year's leak survey.

This pro-active approach has resulted in some increase in water accountability this past year. Unfortunately, these surveys are snapshots of the system at the time they are conducted and cannot effectively anticipate the periodic main breaks of consequence which tend to occur during freeze/thaw cycles.

Through the new water meter reading system, the Village is able to track water accountability on a real time basis. A significant drop in water accountability occurred in March, 2014. This drop in water accountability was the result of numerous water main breaks during that period, which were fixed resulting in an increase in water accountability.

Unfortunately, through an analysis of the most recent water accountability information, we believe a significant leak exists within the system that has not surfaced. We are in the process of initiating a complete Village wide leak survey. We also propose to continue with the annual leak study in order to improve accountability and detect leaks whenever possible. We will also explore the feasibility of utilizing new technologies in an effort to improve leak detection.

10. New Equipment

Expenditures in FY 2014-15 and FY 2013-14 include the installation of a security camera system at the East Avenue pumping station. Expenses in FY 2012-13 include the purchase of a valve exerciser/turner, \$6,200, and a hot water pressure washer, \$800

11. Mains / Improvements

Water Meter Replacement Program

The Village supplies potable water to residents through a network of pipes, pump stations, and storage reservoirs. Water usage is measured with water meters on the service lines located at each customer's property. There are approximately 4,800 meters throughout the

Village for residential, commercial, and industrial customers. The last significant meter change out program was performed over twenty years ago between 1987 and 1990.

As water meters age, their accuracy decreases as the moving parts inside of the meters become worn. This decrease in accuracy has a direct, negative impact of the Village's water accountability because a worn meter will typically under-measure the water flowing through it, and thus the customer is under-billed for the water that the customer is using. This water loss through the meter represents one component of unaccounted for water loss in the Village's system. The total unaccounted for water in the Village is calculated as the difference in gallons between the amount of water received at the East Avenue Pumping Station and the total amount of water delivered to customers as recorded at the individual customer water meters. In addition to inaccurate meters, other sources of water loss in the system include water main breaks, hydrant flushing, and leaking water mains. The percentage of unaccounted for water over the past five years has ranged between 24-29%.

Staff has implemented various programs to reduce the unaccounted for water loss including leak studies and a large meter testing program. Unfortunately, these efforts to reduce the unaccounted for water did not reduce the overall water loss. Staff then focused on individual water meters and implemented various tests to determine the accuracy of the existing water meters within the system. These tests showed that some of the meters tested were not operating properly which is consistent with the expected loss in accuracy given the age of the meters.

Additionally external assessments of the Village's accountability by the Illinois Department of Natural Resources and the Village's auditors, Sikich, have determined that the Village's water loss exceeds industry standards for overall system water loss. From the analysis, staff recommended that the individual customer water meters be replaced.

After a thorough Board review and discussion, funding for the project was approved as part of the Alternate Revenue Water Bonds, Series 2012 issue. A contract was approved with HD Waterworks to replace all of the Village water meters. The project has been substantially completed over two fiscal years (FY 2012-13 and FY 2013-14). The software system and remote reading system for the new meters are also operational. The estimated final cost of the project is \$1,580,000 which is slightly over the budgeted amount of \$1,500,000.

Expenditures in FY 2012-13 also include bond issuance costs and preliminary engineering for the water pump station improvements.

#### Water Pump Station Improvements

The Village's pump station was constructed in 1984. Many of the components within the station have reached the end of their useful life and are in need of replacement. A study was initiated to determine the remaining useful life of the equipment, make recommendations for

repair, and suggest improvements for efficiency. This report was recently completed and included the following major recommendations for improvements:

1. Upgrade electronic controls for the pump station with new SCADA technology. The existing control system is over twenty years old and replacement parts are becoming difficult to find. Furthermore, computer and electronic pump control technology has changed significantly since this system was first put into place. The implementation of newer technology would decrease the costs of operating the station over time.
2. Replace the automatic transfer switch. Similar to the control equipment, the transfer switch is over twenty years old and needs to be replaced. Furthermore, replacement parts for this equipment are difficult to find.
3. Convert from gas to liquid chlorine additive systems. The existing gas chlorine system is outdated and in need of replacement. A safer alternative to the existing gas chlorine is liquid chlorine which will be considered during the design portion of the project.
4. Replace various valves and pumps due to corrosion.

A contract with Baxter & Woodman was approved for detailed engineering design and inspection services for the identified improvements to the East Avenue pump station. Based on the preliminary engineering work performed to date, staff has also identified the replacement of the existing pumps in the above ground pump station as a priority for the following reasons:

1. The existing rate of pump failure is not consistent with other pump station experience in the Chicago area. The style of pump in use (vertical turbine pump) is not common for similar pump station applications. Staff hypothesizes that the length of the pump shaft and adjacency of the quarry operations may be related to the pumps wearing out prematurely. Pumps on average have required replacement every 7-10 years at a cost of approximately \$20,000 - \$30,000. For reference, other pumps in similar applications last 50+ years.
2. The existing gas chlorine injection system is located 20' under the station building and is not accessible for repairs. Given the corrosive nature of chlorine gas with metallic pipe, the connection point is anticipated to eventually fail. The existing connection is approximately 30 years old. A break in the suction pipe below the pump station would result in completely shutting down the above ground pump station and would require removal of the building structure to make the repair given the depth and location of the underground pipes.
3. The existing pumps and controls are inefficient and antiquated compared to new pumps and technology.

Based on these factors, staff assessed different pump designs to determine if an alternate pump configuration could be installed within the existing pump house. Based on this analysis, staff recommends that the existing vertical turbine pumps be replaced with new vertical split case pumps within the station. The advantage of this style of pump is that the pump is above ground making the entire pump assembly accessible for maintenance. Should a break in a line occur, the system would not have to be demolished to make the repair.

Secondly, the pump would be installed with robust vibration isolators to mitigate any effects from adjacent quarry vibrations. Third, the new liquid chlorine injection point would be above grade and accessible for maintenance. Fourth, the new pumps and controls would be more energy efficient than the existing system. Lastly, replacement of the pumps at this time would coincide with the other pump station improvements providing economies of scale for the project.

Based on these recommendations, the plans and specifications were completed and the project was bid in September 2014. The low bid for the project was \$1.69 million which exceeded the engineer's estimate of \$1.15 million. Baxter and Woodman assessed the bid results and believed that the bid prices were higher than expected for the following reasons:

1. Recent increases in equipment and labor costs have occurred as demand for these services have increased with the economy.
2. There was an abundance of work available at the time of bidding which reduced the competitiveness of the bids.

Additionally, contractors indicated that bid results, in northern Illinois have been significantly higher (40-50% over engineer's estimates) in the last several months due to the increase in labor costs. Some bidders indicated that lower prices would be received if the project was re-bid this winter.

As such, staff recommended re-bidding the project later in the winter when pricing may be more competitive and also re-evaluated the scope of work for the project to remove components that do not need to be completed at this time. The project scope was reviewed and the following changes were made:

1. Delay demolition of the existing pump station building and continue to use the existing generator and water feed from McCook.
2. Delay the purchase and installation of a new electrical generator.
3. Reuse existing water feed control system from McCook.
4. Delay other miscellaneous site improvements.

The plans and specifications were revised based on the reduced scope of work. The bid opening for the revised project was held on Wednesday, January 14, 2015. The low bid for the project was \$1,350,000 which was \$340,000 less than the previous bid.

The following table details the proposed budget for the Pump Station Improvement Project:

<b>East Avenue Pumping Station Improvements</b>	<b>BUDGET</b>
Expenses	
Engineering Phase 2 - Development of Plans and Specifications	125,776
Engineering Phase 3 – Construction Engineering	94,500
Construction	1,350,000
SCADA System	198,000
<b>Total Expenses</b>	<b>1,768,276</b>
Funding Sources	
Water Fund – 2012 Bond Issue (Reallocated to FY2013-14)	503,209
Water Fund - Reserves	1,265,067
<b>Total Funding Sources</b>	<b>1,768,276</b>

As noted in the table the budget continues to reflect the use of Water Fund Reserves and bond proceeds to complete the project as discussed last year.

### Water Mains

The Water Main line item includes expenses generally associated with Capital Improvement Projects in the Water Fund. For future budget planning, the Village allocates \$250,000 each year towards Capital Improvements in the Water Fund. Due to the significant cost of the pump station project no water main projects are budgeted in FY2017-18 in order to rebuild water fund reserve balances.

### Villa Venice Water Main Lining Project

In FY2016-17 staff has identified the rehabilitation of the Village's water main located on Villa Venice's property as a needed project. Over the last several years there have been numerous water main breaks on this section of pipe resulting in service disruption and damage to their parking lot. The estimated cost to repair this pipe with a lining process is approximately \$275,000. Engineering is scheduled in the amount of \$15,000 to be completed in FY2015-16, one year in advance of the project.

Cossitt Avenue Water Main Lining Project

As part of the Cossitt Avenue Resurfacing Program staff recommended replacement of the water main on Cossitt Avenue from Gilbert Avenue to Leitch Avenue. This main was installed in 1925 and had experienced a number of recent water main breaks. The remaining water main on Cossitt Avenue from Leitch Avenue to Park Road was replaced in 1995.

FY2014-15 expenditures include \$262,000 to repair the Cossitt Avenue water main using a new water main lining process. This new technology reduces costs by not having to replace the roadway due to water main excavation. The project is scheduled a year earlier than originally planned, so as to be completed in advance of the Cossitt Avenue Street resurfacing program.

More specific water main replacement projects for future years will be scheduled in conjunction with water main projects that were identified in the Street Condition Survey.

12. Bond Principal/Interest

Due to the delay in the water meter replacement project, the first full bond payment was not required in FY 2012-13. Subsequent year bond payments reflect reduced required funding for the water meter replacement and pumping station projects, based on actual bids received.

13. Miscellaneous Lab Expenses

Expenses include testing of water samples per IEPA requirements and costs associated with credit card charges from over the counter and on-line water bill payments.

This account also reflects increased expenses due to IEPA requirements for lead water testing and new regulations which will require additional water sampling and lab testing.

## **PARKING FUND**

### **Statement of Purpose**

The **Parking Fund** provides Village residents and non-residents with adequate, safe parking areas which serve La Grange businesses, multi-family areas, and commuters utilizing the services of METRA, the commuter rail division of the Regional Transportation Authority. METRA trains stop at the Village's La Grange Road and Stone Avenue Burlington Northern/Santa Fe train stations.

### **Scope of Work**

Activities in this fund fall under the general supervision of the Police Department; however, parking is truly a multi-departmental Village enterprise, as the Police Department enforces the parking laws, the Finance Department sells parking lot decals and handles the other financial transactions, and the Department of Public Works handles lot maintenance and reconstruction and parking meter repair duties. The Village's parking system includes one parking structure, 10 parking lots, 8 on-street decal parking areas, and 323 parking meters.

VILLAGE OF LA GRANGE  
PARKING FUND  
WORKING CAPITAL SUMMARY THROUGH APRIL 30, 2020

Working Capital, April 30, 2012			1,356,919
Revenues	2012-13	850,468	
Expenses	2012-13	<u>(875,662)</u>	<u>(25,194)</u>
Working Capital, April 30, 2013			1,331,725
Revenues	2013-14	1,262,316	
Expenses	2013-14	<u>(1,415,800)</u>	<u>(153,484)</u>
Working Capital, April 30, 2014			1,178,241
Reserve for Lot Replacement			(596,843)
Reserve for Garage Maintenance less Kelmar Application FY 2015-16: \$150,000			<u>(10,000)</u>
Adjusted Working Capital, April 30, 2014			571,398
Revenues	2014-15	904,500	
Expenses	2014-15	<u>(869,452)</u>	<u>35,048</u>
<b>Working Capital, April 30, 2015</b>			606,446
<b>Revenues</b>	<b>2015-16</b>	<b>907,500</b>	
<b>Expenses</b>	<b>2015-16</b>	<b><u>(1,153,698)</u></b>	<b><u>(246,198)</u></b>
<b>Working Capital, April 30, 2016</b>			<b>360,248</b>
Revenues	2016-17	911,000	
Expenses	2016-17	<u>(912,721)</u>	<u>(1,721)</u>
Working Capital, April 30, 2017			358,527
Revenues	2017-18	914,500	
Expenses	2017-18	<u>(936,072)</u>	<u>(21,572)</u>
Working Capital, April 30, 2018			336,955
Revenues	2018-19	988,000	
Expenses	2018-19	<u>(971,139)</u>	<u>16,861</u>
Working Capital, April 30, 2019			353,816
Revenues	2019-20	991,500	
Expenses	2019-20	<u>(1,012,540)</u>	<u>(21,040)</u>
Working Capital, April 30, 2020			<u><u>332,776</u></u>

**PARKING**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<b>5100 REVENUES</b>										
<u>CHARGES FOR SERVICES</u>										
5220	DECALS - LOT # 13	96,780	102,155	105,000	100,000	<b>100,000</b>	100,000	100,000	110,000	110,000
5222	DECALS - VILLAGE LOTS	361,330	385,078	355,000	375,000	<b>375,000</b>	375,000	375,000	415,000	415,000
5228	METER RECEIPTS	79,862	83,108	90,000	85,000	<b>85,000</b>	85,000	85,000	85,000	85,000
5229	PARKING FINES	151,701	188,358	167,500	200,000	<b>200,000</b>	200,000	200,000	220,000	220,000
	SUBTOTAL	689,673	758,699	717,500	760,000	<b>760,000</b>	760,000	760,000	830,000	830,000
<u>INTEREST INCOME</u>										
5500	INVESTMENT INTEREST	4,660	874	5,000	2,500	<b>2,500</b>	3,000	3,500	4,000	4,500
	SUBTOTAL	4,660	874	5,000	2,500	<b>2,500</b>	3,000	3,500	4,000	4,500
<u>MISCELLANEOUS REVENUES</u>										
5896	CONTRIB FRM GENERAL FUND	116,000	119,000	167,000	142,000	<b>145,000</b>	148,000	151,000	154,000	157,000
5899	MISCELLANEOUS REVENUE	40,135	383,743							
	SUBTOTAL	156,135	502,743	167,000	142,000	<b>145,000</b>	148,000	151,000	154,000	157,000
	TOTAL REVENUES	850,468	1,262,316	889,500	904,500	<b>907,500</b>	911,000	914,500	988,000	991,500

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## PARKING FUND

### Revenue Notes

#### 1. Decals – Village Lots & Lot 13

Residential and commuter parking decal rates increased by \$5.00 per month in FY 2013-14. Increases in parking decals, meter receipts and fines are necessary to offset rising personnel costs for enforcement and maintenance of Village lots. These increases are in keeping with the parking study which recommended parking decal increases scheduled in smaller increments on consistent intervals (four to five years) rather than larger increases with less frequency.

Decals - Village Lots accounts for commuter and residential decal revenue in Village-owned parking areas. Revenue in this account may increase as commuters are beginning to return to the perimeter lots due to improvements in economic conditions.

Beginning in FY 2014-15, revenue decreases due to the issuance of free CBD parking decals to employees of food service and dining establishments. The decrease in revenue is offset by an increase in the transfer from the General Fund. For additional information see Contribution from the General Fund.

Decals - Lot 13 reflects parking revenue derived from monthly commuter parking in the lot located on Brainard Avenue at Burlington Avenue, and is accounted for separately as the lot is owned by Metra. This lot requires proof of a train pass in order to purchase parking.

Decal revenue for Lot 13 decreased in FY 2014-15 due to repairs and improvements which were completed in summer of 2013 and reduced the total number of parking spaces available within the lot.

#### 2. Meter Receipts

FY 2014-15 estimated actual revenue reflects a return of commuters to several of the under-utilized parking spots, perhaps reflective of the lower unemployment rates.

Prior year meter receipts decreased as some underutilized parking remained in meter parking areas. In addition, commuters may have relocated to Village parking lots which are more economical on a month to month basis.

#### 3. Parking Fines

Revenues are based upon parking fines issued by the two parking enforcement officers. In order to address ongoing parking concerns, the department implemented operational changes to include evening and weekend enforcement. In addition, the Police Department contracted with an outside vendor to enhance parking ticket management, collect unpaid parking tickets

utilizing a collection agency, and administrative adjudication. The initial cost of the software and hand-held ticket devices are included in the Asset Forfeiture Fund.

FY 2014-15 estimated actual and subsequent year budgets reflect increased revenue due to enhanced enforcement efforts resulting in increased compliance and additional CBD employee parking decals being sold.

Parking fines also increased by \$5.00 per ticket, beginning in FY 2013-14, based upon recommendations from the parking consultant. The increase was necessary to offset rising costs associated with the Parking Fund operations and maintenance.

4. Contribution from General Fund

This annual transfer funds additional costs associated with the general maintenance and operations of the parking structure.

Beginning in FY 2014-15, the transfer from the General Fund also reflects a portion of the proceeds of the Food and Beverage Tax in the Parking Fund to offset the issuance of free CBD parking decals to employees of food service and dining establishments. The business community had expressed concerns over parking capacity and affordability. As new parking capacity was unlikely, the intent of this strategy was to incentivize parking compliance by CBD employees, thereby improving the overall management of the Village's parking supply in the CBD. Due to the success of this program which has effectively relocated vehicles to specific desired locations, creating additional available parking for CBD customers during peak hours, the budget reflects the continuation of this program, even though the revised funding plan for sewers and operations provides for the complete rollback of the Food & Beverage Tax.

The transfer also increases to reflect rising costs associated with the operation and maintenance of Village parking lots. Subsequent year budgets include an annual increase of 2.5% based upon the average annual increase in the Consumer Price Index.

5. Miscellaneous Revenue

Miscellaneous revenue in FY 2012-13 and FY 2013-14 include two Illinois Environmental Protection Agency (IEPA) grants to fund green infrastructure projects through the Illinois Green Infrastructure Program. The Village applied for this grant to replace the impervious asphalt surface in Lot 13 with permeable pavers in order to reduce the amount of storm water entering the Village's combined sewer system. The project was completed on time and approximately \$250,000 below the budgeted amount, resulting in reduced grant funding in FY 2013-14.

**PARKING**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
5100		<b>PERSONNEL</b>								
6000	SALARIES - FULL-TIME	146,506	155,420	155,320	156,668	<b>160,031</b>	161,911	167,344	172,985	178,843
	SALARY ALLOCATIONS									
	Salaries - F/T - Admin	27,281	27,932	29,404	29,282	<b>29,832</b>	30,760	31,990	33,277	34,623
	Salaries - F/T - Finance	43,944	42,252	42,479	42,713	<b>43,288</b>	43,774	45,013	46,291	47,608
	Salaries - F/T - Police	165,214	172,869	176,999	176,637	<b>175,872</b>	181,918	191,000	200,658	209,586
	Salaries - F/T - DPW	133,160	133,063	140,080	134,931	<b>139,334</b>	146,967	153,853	161,097	168,720
		<u>516,105</u>	<u>531,536</u>	<u>544,282</u>	<u>540,231</u>	<b><u>548,357</u></b>	<u>565,330</u>	<u>589,200</u>	<u>614,308</u>	<u>639,380</u>
6001	SALARIES - PART-TIME	31,062	30,791	31,280	31,282	<b>28,447</b>	29,457	31,003	32,631	34,344
	Salaries - President	450	-	450	300	<b>450</b>	450	450	450	450
		<u>31,512</u>	<u>30,791</u>	<u>31,730</u>	<u>31,582</u>	<b><u>28,897</u></b>	<u>29,907</u>	<u>31,453</u>	<u>33,081</u>	<u>34,794</u>
6002	SALARIES - OVERTIME	172	718	1,000	1,000	<b>1,000</b>	1,000	1,000	1,000	1,000
6004	IMRF CONTRIBUTIONS	55,854	57,398	58,412	55,946	<b>54,136</b>	55,740	57,917	60,193	62,571
6005	FICA/MEDICARE	31,145	32,432	35,308	38,397	<b>34,766</b>	35,815	37,246	38,744	40,294
6009	IRMA CONTRIB / CLAIMS	20,544	18,224	17,660	14,558	<b>19,721</b>	19,721	19,721	19,721	19,721
6010	HEALTH INSURANCE	25,303	26,354	27,456	27,456	<b>28,514</b>	30,636	32,916	35,368	38,004
6021	UNIFORMS	32	221	1,500	1,500	<b>1,500</b>	1,500	1,500	1,500	1,500
	SUBTOTAL	<u>680,667</u>	<u>697,674</u>	<u>717,348</u>	<u>710,370</u>	<b><u>716,892</u></b>	<u>739,647</u>	<u>770,953</u>	<u>803,915</u>	<u>837,264</u>
		<b>SUPPLIES &amp; MATERIALS</b>								
6100	TOOLS & SUPPLIES	886	397	1,000	1,000	<b>1,000</b>	1,000	1,000	1,000	1,000
6101	PRINTING & POSTAGE	10,135	12,172	11,000	11,000	<b>11,000</b>	11,000	11,000	11,000	11,000
6102	GAS & OIL	2,899	2,462	3,000	2,500	<b>3,000</b>	3,000	3,000	3,000	3,000
	SUBTOTAL	<u>13,920</u>	<u>15,031</u>	<u>15,000</u>	<u>14,500</u>	<b><u>15,000</u></b>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
		<b>OPERATIONS &amp; CONTRACTUAL</b>								
6210	TELEPHONE	2,800	2,800	2,800	2,800	<b>2,800</b>	2,800	2,800	2,800	2,800
6211	UTILITIES - ELECTRIC (St & Lot)	15,241	15,049	16,000	16,000	<b>16,000</b>	16,000	16,000	16,000	16,000
6220	MTCE.-EQUIPMENT	3,344	4,079	4,250	5,100	<b>4,250</b>	12,000	12,000	12,000	12,000
6225	MTCE. LA GRANGE RD DEPOT	8,226	9,387	10,000	10,000	<b>10,000</b>	10,000	10,000	10,000	10,000
6230	PROFESSIONAL SERVICES	3,236	2,862	1,500	1,500	<b>1,500</b>	1,500	1,500	1,500	1,500
6232	AUDITING	1,428	1,344	1,387	1,387	<b>1,586</b>	1,503	1,548	1,722	1,774
6280	MTCE. PARKING GARAGE	64,917	24,522	40,000	40,000	<b>40,000</b>	40,000	40,000	40,000	40,000
	SUBTOTAL	<u>99,192</u>	<u>60,043</u>	<u>75,937</u>	<u>76,787</u>	<b><u>76,136</u></b>	<u>83,803</u>	<u>83,848</u>	<u>84,022</u>	<u>84,074</u>

**PARKING**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<u>CAPITAL OUTLAY</u>										
6600	NEW EQUIPMENT	-	179	2,500	2,500	<b>2,500</b>	2,500	2,500	2,500	2,500
6601	IMPROVEMENTS	70,088	632,578	5,000	5,000	<b>282,000</b>	10,000	2,000	2,000	10,000
6610	LOT REPLCMNT - RESERVE	-	-	50,000	50,000	<b>50,000</b>	50,000	50,000	50,000	50,000
6660	EQUIPMENT - RESERVE (ERF)	11,795	10,295	10,295	10,295	<b>11,170</b>	11,770	11,770	13,702	13,702
	SUBTOTAL	81,883	643,052	67,795	67,795	<b>345,670</b>	74,270	66,270	68,202	76,202
	TOTAL FOR DEPARTMENT	875,662	1,415,800	876,080	869,452	<b>1,153,698</b>	912,721	936,072	971,139	1,012,540

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**PARKING FUND**

<b>Personnel Services</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>
Parking Enforcement Officer	2	2	2	2	2	2	2	2
Parking/Records Clerk	1	1	1	1	1	1	1	1
<b>Total Full-Time</b>	<b>3</b>							
Part-Time Clerk	1	1	1	1	1	1	1	1
<b>Total Part-Time</b>	<b>1</b>							
<b>TOTAL</b>	<b>4</b>							

NOTES

1. Printing & Postage

Beginning in FY 2015-16 this line item decreases due to the implementation of the new parking ticket management software and hand-held ticket devices. Previously this line included additional funding for the purchase of parking tickets and second notice mailings every other year.

2. Gas & Oil

This account reflects use of fuel and oil for the Parking Division's vehicles consisting of two parking enforcement units and a parking enforcement truck which is used for collection and maintenance duties.

3. Utilities - Electric

In response to the increasing cost of electricity and the deregulation of Commonwealth Edison, a municipal cooperative was formed to pool the energy needs of members in order to secure more competitive pricing based on higher volumes. The Village belongs to the Northern Illinois Municipal Electric Cooperative (NIMEC) which bids out the energy costs on behalf of its members.

4. Maintenance - Equipment

Expenditures in this line item reflect the cost of maintenance and repairs required for the Parking Division's vehicles and equipment. Beginning in FY 2016-17, the Equipment Maintenance budget increases to reflect annual costs associated with the parking ticket

management software. The initial cost of the software and hand-held ticket devices were funded by the Asset Forfeiture Fund. However, the parking software costs are not eligible to be funded by the Asset Forfeiture Fund on a go forward basis.

5. Maintenance - La Grange Road Depot

This account reflects the agreement entered into with Metra requiring the Village to assume day-to-day maintenance activities at the La Grange Road train station including snow and ice removal and custodial services. In return the Village receives parking revenues from the Metra-owned parking lot (Lot 13) and control of the retail space within the depot. All repairs over \$750 are eligible for reimbursement from Metra.

6. Professional Services

This line item provides funding for the Parking Division's portion of the Village Prosecutor's retainer and miscellaneous engineering services related to various parking issues.

During FY 2012-13, the Village met with a parking consultant to discuss potential strategies to maximize utilization and efficiencies with the existing supply of parking spaces including: 1) best practices for managing, providing incentive, and enforcing CBD employee parking; 2) expanded hours of enforcement and related "anti-shuffling" strategies; and 3) new parking enforcement technologies. After the initial meeting, it was determined that a formal study was not necessary as the Village is aware of the current issues; has a firm grasp on the set of potential solutions; and the strong relationship with the business community will aid in the acceptance and implementation of any changes. As such, no funding is budgeted for a CBD parking study in the short-term.

7. Maintenance - Parking Structure

FY 2014-15 budgeted expenses reflect maintenance costs of a newly installed video and monitoring and recording system within the parking structure. This account also reflects the maintenance and operation of the parking structure including janitorial services, elevators, generator and alarm maintenance contracts, striping and signage, seal coating of non-Kelmar treated areas and a \$20,000 reserve for structural maintenance such as concrete repair and sealing expansion joints. (See Lot Replacement-Reserve for additional details on reserve accounts.)

Maintenance expenses in FY 2012-13 include structural repairs of the southeast corridor/stairwell of the parking garage totaling approximately \$40,000. These repairs were primarily funded from the parking structure litigation settlement received in FY 2011-12. Additional expenses of \$5,000 were also incurred for seal-coating and striping of the exterior lot north of the parking structure.

8. New Equipment

Expenses in this account reflect the replacement of miscellaneous equipment within the Parking Fund as needed and not accounted for within the ERF Fund.

9. Improvements

The FY 2015-16 budget includes scheduled improvements for Lot 12, located at the corner of Bluff and Burlington Avenues (\$132,000). The existing surface is in poor condition and in need of repair. This lot is primarily used by commuters accessing the LaGrange Road train station. During construction, decal holders for Lot 12 will be redirected to park in other authorized zones.

Staff plans to incorporate the resurfacing of Lot 12 into the street resurfacing program in order to gain economies of scale. The funding for the parking lot resurfacing will be kept separate from the roadway surfacing program which uses MFT funds.

Also scheduled in FY 2015-16 is the re-application of Kelmar in the parking structure, located at the corner of Harris and 6<sup>th</sup> Avenues (\$150,000). As part of the design of the structure, a protective coating called Kelmar was applied to the driving surfaces to protect the concrete and steel reinforcement. This coating is now almost 10 years old and has worn out in a number of locations. Most notably in the driving lanes. In order to continue to receive the benefits of this protective coating, the re-application of this product is recommended over areas that are showing deterioration. Specifically these areas are generally on the top deck of the parking garage that are exposed to plowing, salt, sunlight and other weather conditions.

Improvements and repairs Lot 13, located at the corner of Burlington and Brainard Avenues, were completed in FY 2013-14. Originally the asphalt parking lot was simply to be resurfaced. However, the Village applied for and received two IEPA Green Infrastructure Program grants to replace the asphalt surface with permeable pavers.

Construction occurred during the summer of FY 2013-14 when Lyons Township High School was not in session. The project was completed on time and approximately \$250,000 below the budget estimate. As funding sources for the project are split between the Parking Fund and IEPA grants, the net savings to the Parking Fund is approximately \$50,000.

The Village also worked with other governmental agencies towards a comprehensive pedestrian access and safety plan for the Stone Avenue train station area. The plan includes recommendations for improvements to the rail crossing, accessible routes, parking, and crosswalks. Construction will be coordinated with scheduled improvements at the Stone Avenue Station.

FY 2012-13 expenses include preliminary engineering relating to repair and improvements for parking lot #13.

Seal coating for all Village lots is budgeted every three years. Funding for crack filling is provided in years where no seal coating occurs.

10. Lot Replacement - Reserve

An analysis was performed by the Department of Public Works to determine the replacement cost needed to be reserved annually in order to accumulate sufficient funds to reconstruct the Village municipal parking lots. Expenses for reserve amounts are not reflected in prior years, as reserves become balance sheet items after the close of the fiscal year. However, funds continue to be budgeted in subsequent years as expenses to ensure the Parking Fund is generating sufficient revenues to support the internal transfer, adding to the reserve account which funds future expenses.

11. Equipment Reserve

The two conventional 3-wheel parking enforcement vehicles were scheduled for replacement in FY 2010-11 and FY 2011-12. The Parking Department researched numerous replacement options including “green” alternative vehicles, and determined the most economical and practical enforcement vehicle for the Village is the SMART car. The SMART car is the premier vehicle available that provides maneuverability within the Central Business District, lower cost of operation, increased fuel efficiency and is significantly less expensive than the 3-wheel vehicles. Two SMART cars were purchased and put into operation in late FY 2010-11.

Beginning in FY 2012-13, ERF reserve funding and replacement schedules were adjusted to reflect the lower future replacement cost of these new parking enforcement vehicles.



## **EQUIPMENT REPLACEMENT FUND**

### **Statement of Purpose**

The **Equipment Replacement Fund (ERF)** provides for the pay-as-you-go purchase and replacement of Village vehicles and equipment costing in excess of \$10,000. Monies are transferred annually from individual operating funds (General, Water, Parking and Sewer) to the ERF based on 85-90 percent of the estimated replacement cost and the remaining useful life of each particular item. The funding of transfers at 85-90 percent has been determined by analyzing the effects on the fund of interest income, increasing replacement costs and trade-in values of equipment being replaced.

### **FY 2015-16 Key Objectives**

1. Update the ERF files on an annual basis and estimate the total required funding as of the most recent audit date.
2. Continue the development of a comprehensive list of equipment included in the ERF schedules.

**VILLAGE OF LA GRANGE  
EQUIPMENT REPLACEMENT FUND  
WORKING CAPITAL SUMMARY THROUGH APRIL 30, 2020**

Working Capital, April 30, 2012			2,854,393
Revenues	2012-13	486,210	
Expenses	2012-13	<u>(117,678)</u>	<u>368,532</u>
Working Capital, April 30, 2013			3,222,925
Revenues	2013-14	439,325	
Expenses	2013-14	<u>(386,879)</u>	<u>52,446</u>
Working Capital, April 30, 2014			3,275,371
Revenues	<b>2014-15</b>	497,909	
Expenses	<b>2014-15</b>	<u>(442,718)</u>	<u>55,191</u>
<b>Working Capital, April 30, 2015</b>			<b>3,330,562</b>
<b>Revenues</b>	2015-16	<b>487,549</b>	
<b>Expenses</b>	2015-16	<b><u>(654,000)</u></b>	<b><u>(166,451)</u></b>
<b>Working Capital, April 30, 2016</b>			<b>3,164,111</b>
Revenues	2016-17	484,459	
Expenses	2016-17	<u>(890,500)</u>	<u>(406,041)</u>
Working Capital, April 30, 2017			2,758,070
Revenues	2017-18	497,751	
Expenses	2017-18	<u>(268,000)</u>	<u>229,751</u>
Working Capital, April 30, 2018			2,987,821
Revenues	2018-19	516,672	
Expenses	2018-19	<u>(395,000)</u>	<u>121,672</u>
Working Capital, April 30, 2019			3,109,493
Revenues	2019-20	537,294	
Expenses	2019-20	<u>(648,500)</u>	<u>(111,206)</u>
Working Capital, April 30, 2020			<u><u>2,998,287</u></u>

**EQUIPMENT REPLACEMENT FUND**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<b>6000 REVENUES</b>										
5500	INVESTMENT INCOME	8,546	8,089	10,000	10,000	<b>10,000</b>	20,000	30,000	40,000	50,000
5899	MISCELLANEOUS INCOME	5,729	-	-	41,948	<b>30,000</b>	-	-	-	-
	SUBTOTAL	14,275	8,089	10,000	51,948	<b>40,000</b>	20,000	30,000	40,000	50,000
<b>CHARGES FOR SERVICES</b>										
5902	ADMINISTRATION	-	-	-	-	-	-	-	-	-
5903	FINANCE	2,813	2,813	2,813	2,813	<b>2,813</b>	2,813	3,375	3,375	3,375
5906	COMMUNITY DEVLPMNT	-	-	-	-	-	-	-	-	-
5907	POLICE	87,537	96,266	97,489	97,489	<b>98,239</b>	99,822	100,322	100,322	103,489
5909	FIRE	74,620	100,235	105,175	105,175	<b>102,196</b>	103,123	100,901	100,901	107,856
5910	BLDGS & GRNDS	9,583	9,583	9,583	9,583	<b>9,583</b>	9,583	9,583	9,583	9,583
5911	PUBLIC WORKS	124,869	126,624	133,717	133,717	<b>136,659</b>	139,419	142,199	146,488	146,488
	SUBTOTAL - GENERAL FUND	299,422	335,521	348,777	348,777	<b>349,490</b>	354,760	356,380	360,669	370,791
<b>CHARGES FOR SERVICES-OTHER FUNDS</b>										
5924	ETSB FUND	82,843	-	-	-	-	-	-	-	-
5950	WATER FUND	43,529	46,310	46,465	46,465	<b>46,465</b>	47,589	47,589	49,389	49,889
5951	PARKING FUND	11,795	10,295	10,295	10,295	<b>11,170</b>	11,770	11,770	13,702	13,702
5980	SEWER FUND	34,346	39,110	40,424	40,424	<b>40,424</b>	50,340	52,012	52,912	52,912
	SUBTOTAL - OTHER FUNDS	172,513	95,715	97,184	97,184	<b>98,059</b>	109,699	111,371	116,003	116,503
	TOTAL REVENUES	486,210	439,325	455,961	497,909	<b>487,549</b>	484,459	497,751	516,672	537,294
<b>EXPENSES</b>										
<b>CAPITAL OUTLAY</b>										
6610	EQUIPMENT/ADMINISTRATION	-	-	-	-	-	-	-	-	-
6611	EQUIPMENT/FINANCE	-	-	-	-	-	-	-	-	-
6612	EQUIPMENT/BLDGS & GRNDS	45,742	-	74,000	101,000	-	-	-	-	-
6613	EQUIPMENT/COMM.DEVLPMT	-	-	15,000	-	<b>15,000</b>	-	-	-	-
6614	EQUIPMENT/POLICE	-	237,359	113,000	90,021	<b>83,000</b>	210,000	25,000	-	237,000
6615	EQUIPMENT/FIRE	24,279	-	198,000	23,800	<b>228,000</b>	48,000	55,000	-	240,000
6616	EQUIPMENT/PUBLIC WORKS	-	51,246	141,000	156,952	<b>138,000</b>	215,000	111,000	180,000	140,000
	SUBTOTAL - GENERAL FUND	70,021	288,605	541,000	371,773	<b>464,000</b>	473,000	191,000	180,000	617,000
6617	EQUIPMENT/WATER FUND	200	54,385	13,000	10,193	<b>80,000</b>	115,000	-	90,000	31,500
6618	EQUIPMENT/PARKING FUND	-	-	-	13,301	-	42,500	-	75,000	-
6619	EQUIPMENT/SEWER FUND	-	-	111,000	47,451	<b>110,000</b>	260,000	77,000	50,000	-
6620	EQUIPMENT/ETSB FUND	47,457	43,889	30,000	-	-	-	-	-	-
	SUBTOTAL - OTHER FUNDS	47,657	98,274	154,000	70,945	<b>190,000</b>	417,500	77,000	215,000	31,500
<b>TRANSFERS OUT</b>										
6901	TRF TO GENERAL FUND	25,000	-	-	-	-	-	-	-	-
	TOTAL EXPENSES	117,678	386,879	695,000	442,718	<b>654,000</b>	890,500	268,000	395,000	648,500

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## EQUIPMENT REPLACEMENT FUND

### NOTES

1. Miscellaneous Income

The FY 2015-16 budget reflects a grant in the amount of \$30,000 through the Metropolitan Mayors Caucus to partially fund the replacement of the boilers at the Police/Fire Department. Grant funding is provided as part of the Illinois Energy Now Program, which is administered by the Illinois Department of Commerce and Economic Opportunity (DCEO). The program is intended to help local governments update and retrofit public facilities to improve energy efficiency.

Miscellaneous income in FY 2014-15 and FY 2012-13 include the sale of obsolete vehicles with limited trade-in value sold at the WCMC auction and/or on-line.

Due to new accounting requirements relating to fixed assets, this line item may also include contributions from other funds which are required when the actual replacement cost of a vehicle exceeds the available reserve amount accumulated within ERF. An offsetting expense is also recorded in ERF to reflect the additional cost of the vehicle.

2. Charges for Services

As part of the Village's ongoing cost containment efforts, beginning in FY 2012-13, the estimated useful life of all vehicles and equipment in General Fund operating departments were increased by one year, including squad cars to a three-year replacement cycle. This change in estimated useful life resulted in reduced transfers from the General Fund to ERF.

In FY 2010-11 charges for services/annual transfers from all operating departments within the General Fund were eliminated for one year, to offset the increased cost of employer contributions (tax levies) to the La Grange Police and Fire pension funds. However, the elimination of this transfer did not result in the delayed purchase of any Village equipment or vehicles, but simply reduced the ERF funded balance from approximately 100% to 90%. It is anticipated that the ERF funded status will return to 100% in the future as actual purchases may be bid under budget, interest income increases, and the useful lives of current vehicles and equipment are extended due to regularly scheduled maintenance programs.

Equipment Replacement Fund

During the past several years, departments had made significant changes to ERF schedules which increased the funding percentage for those departments and increased the overall funding level for General Fund departments over the required amounts.

Previously, departments which had accumulated reserve funds in excess of the required amounts included annual adjustments (credits) over a ten-year period in order to reach the targeted funding level. Due to the one-year elimination of the annual transfer resulting in a funded balance below the required amount, no credits are reflected in subsequent year ERF schedules.

3. Equipment - Replacement

Pursuant to Village policy, all vehicles are inspected by the Village's mechanic to determine if the vehicle should be retained or replaced. The following table describes equipment scheduled to be purchased in FY 2015-16:

<b>Equipment to be Replaced</b>	<b>Department</b>	<b>Budget</b>
Administrative vehicle	Community Development	\$15,000
Ford – K9 Unit #519	Police	\$35,000
Dodge – Investigations #518	Police	\$25,000
Portable Speed Signs (4)	Police	\$23,000
SCBA Compressor/Tanks	Fire	\$148,000
Life Paks (#1114 & #1115)	Fire	\$50,000
Ford – Fire Prevention #1182	Fire	\$30,000
Ford – F450 Bucket Truck #7	DPW	\$70,000
Ford – F350 Pick Up #32	DPW	\$33,000
New Holland Front End Loader #12	DPW/Water	\$70,000
Case 580 Backhoe #22	Water/Sewer	\$90,000
Portable Sewer Camera/TV Equip	Sewer	\$65,000
<b>TOTAL</b>		<b>\$654,000</b>

## Equipment Replacement Fund

### 4. Administration

As part of the ongoing cost containment efforts, it was determined that the administrative vehicle would not be replaced, with the current vehicle being sold as surplus property. As such, beginning in FY 2012-13, this line item transfer has been eliminated.

### 5. Finance

This line item includes the transfer of funds to the Equipment Replacement Fund to provide for the future replacement of the financial software and the cash register/bar coding systems.

### 6. Community Development

As part of the ongoing cost containment efforts, it was determined that no additional contributions would be made to ERF for the future replacement of the three Community Development administrative vehicles. As such, beginning in FY 2012-13, this line item transfer has been eliminated.

Due to Community Development vehicle #46 (2003 Ford Taurus) being well maintained with relatively few miles driven, the scheduled replacement has been delayed to FY 2015-16. Due to the good condition of the Community Development administrative vehicles the estimated useful life has been increased from 7 to 10+ years.

The department vehicles will continue to be replaced on an as-needed basis with available reserve funds. When reserve funds are no longer available, the Village will explore the cost/benefits of replacing administrative vehicles with stipends, mileage, or other methods of compensation.

### 7. Police Department

FY 2014-15 expenditures are over budget due to the Police Department's shared cost of \$23,800 for the emergency replacement of the two boilers at the Police/Fire Department. See Building & Grounds for more information.

Expenditures in FY 2014-15 also reflect the delayed replacement of an investigators vehicle and portable speed signs. The vehicle and equipment are in relatively good condition, with no significant repairs or maintenance required within the next twelve months. Therefore, the scheduled replacement has been delayed one year to FY 2015-16.

## Equipment Replacement Fund

The Police Department extended the useful life of the police squads purchased in May 2009 to four years. Due to the vehicles incurring excessive repairs and maintenance in this fourth year of patrol usage, the replacement of future police squads will remain at the current three-year cycle. New squad cars were purchased in late FY 2013-14.

Due to an increase in the base price of police squad cars since the last purchase, the reserve for the replacement of the next fleet of squad cars was adjusted, resulting in the increase the annual transfer to ERF of \$8,500, beginning in FY 2013-14.

Finally, over the past several years the Village has received significant funds from the Police Department's involvement in local and regional drug investigations. However, these funds are restricted and must be utilized for expenditures directly related to drug enforcement activities. The Police Department is exploring the use of drug asset forfeiture funds for purchases of supplementary department equipment and vehicles to enhance enforcement efforts; specifically the canine unit depending on the availability of funds. See the Asset Forfeiture Fund for more information.

### 8. Fire Department

The Fire Department has applied for an equipment grant for replacement of the SCBA equipment and Life Paks. As such, FY 2014-15 expenditures are significantly under budget due to the delayed replacement of the equipment pending notification of the grant award.

FY 2014-15 expenditures reflect the Fire Department's shared cost of \$23,800 for the emergency replacement of the two boilers at the Police/Fire Department. See Building & Grounds for more information.

As part of an overall operational and strategic needs analysis, the Fire Department evaluated the current fleet to determine the type and number of vehicles required for firefighting and emergency medical services on a go-forward basis.

The Fire Department's fleet currently includes 5 main emergency response vehicles; 2001 and 2009 ambulances, 2004 Crimson engine company, 1991 Pierce engine and the newly purchased 2012 Ferrara MVP. The MPV is a more versatile, first response vehicle, operating as a "tool box", also offering the advanced life support capabilities as a non-transport vehicle and a full complement of fire suppression equipment.

Due to the functionality of the MPV, the Fire Department is forgoing the replacement of the 2 engines, which are not designed or capable of carrying "tool box" equipment, in order to obtain a second MPV which will reduce the total number of emergency response

## Equipment Replacement Fund

vehicles from 5 to 4. Although the MPV is more expensive, by eliminating one vehicle from the fleet, the reserve contributions to ERF decreases by approximately \$10,000 annually. In addition, the Village receives the added safety and technology benefits from two multi-functional emergency response vehicles. The two MPV's are scheduled for replacement every 24 years, serving 12 years in front line response and 12 years in reserve state. This is similar to the current replacement schedule for the Fire Department's two ambulances.

The Fire Department will maintain the current engines to be used as a trade-in on the purchase of the second MPV in FY 2024-25 unless cost prohibitive, at which time the vehicles would be sold. Additional expenditures were incurred in FY 2012-13 to outfit the MPV with necessary equipment, tools and hose.

### 9. Building & Grounds

Expenditures in FY 2014-15 are over budget due to the emergency replacement of the two boilers at the Police/Fire Department. The boilers had failed and been repaired on several occasions, and had reached the end of their expected useful life. The cost of the boiler replacement was funded utilizing ERF reserves from Building & Grounds - \$100,000, Police - \$23,800, and Fire - \$23,800. The Village also received a grant in the amount of \$30,000 to partially fund the replacement of the boilers.

The impact from utilization of ERF reserves for this unanticipated expenditure is a slight reduction in the overall ERF funded status. It is anticipated that the ERF funded status will increase over time as actual purchases may come in under budget, interest income increases, and the useful lives of current vehicles and equipment may be extended due to on-going scheduled maintenance programs.

FY 2014-15 budgeted funds of \$74,000 were available for the boiler replacement due to the delayed purchase of the emergency generator at the Public Works building. This purchase will subsequently be reviewed as part of the long-term strategic plan for the Public Works facilities.

FY 2012-13 Charges for Service reflect reserve funds to replace major HVAC mechanical components and significant maintenance and repairs of Village HVAC systems. The Village will explore additional grant opportunities for future replacement of the HVAC at the end of its useful life.

This account also established a reserve for the replacement of the HVAC system at Village Hall. The Village secured grant funding in the amount of \$450,000 for the replacement of the HVAC system at Village Hall. Reserve funds in the amount of

## Equipment Replacement Fund

\$293,000 were available in ERF for completion of the project in FY 2011-12 and FY 2012-13.

### 10. Public Works

FY 2014-15 estimated actual expenditures are over budget due to the increased replacement cost of Dump Truck #4, which included new equipment (radius dump body system with conveyor) to enhance snow plowing operations. In addition, the current dump truck was repurposed, rather than traded in, to spray streets with a de-icing chemical in advance of snow storms to enhance street conditions. However, the additional cost of the vehicle was offset by savings from the replacement of other Public Works vehicles which are shared with the Water and Sewer Funds.

Previously, FY 2013-14 expenditures included the replacement of two vehicles. The Village's mechanic performed an assessment of each of the vehicles scheduled for replacement to determine if the existing vehicles could be extended based upon their current condition and expected maintenance. It was determined that the vehicles were in good condition with no anticipated significant repairs. Based upon this assessment, the scheduled replacement of the Front End Loader (#12), which is shared with the Water Fund, and the Ford F350 Pick Up (#32) were delayed for two years to FY 2015-16.

In FY 2012-13, the Public Works Department completed a comprehensive evaluation of the mechanical condition of department vehicles to ensure that essential Village services continue to be provided. Based upon this analysis, subsequent year budgets have been adjusted to reflect revised replacement costs and estimated useful lives. In addition, available reserve funds were allocated for the replacement of several vehicles earlier than scheduled due to significant amounts of required maintenance and repairs.

### 11. Water Fund

FY 2014-15 estimated expenditures are under budget due to actual replacement cost of the CAT Skid Steer Loader (#22) being less than expected. The replacement of this vehicle is shared with Public Works and the Sewer Fund.

### 12. Sewer Fund

FY 2014-15 estimated expenditures are under budget due to scheduled replacement of the portable sewer camera and television equipment being delayed one year to FY 2015-16. Due to other department priorities, employees will continue to use the existing equipment

## Equipment Replacement Fund

until such time the necessary research for the purchase of a new sewer camera system is completed.

In addition, estimated expenditures are under budget due to the actual replacement costs of the CAT Skid Steer Loader (#22) and a Ford F350 pickup (#20) being less than expected. The replacement of vehicle #22 is shared with Public Works and the Water Fund.

### 13. ETSB Fund

Due to the significant decrease in prepaid wireless 911 revenue, beginning in FY 2013-14 the transfer to the Equipment Replacement Fund (ERF) has been eliminated. See the ETSB Fund notes for more information regarding wireless 911 revenues.

Approximately \$500,000 of reserve funds remain available within the ERF Fund for potential costs associated with consolidated dispatch and/or the future replacement of 911 equipment. This adjustment to the ETSB budget will extend the fund's reserves, during which time the technical study to examine operational, capital, financial and governance issues relating to a combined dispatch center is being completed, evaluated and implemented.

Expenses in FY 2013-14 include the replacement of MDT's to coincide with the purchase of the new squad cars. FY 2012-13 expenses include the purchase and installation of seven digital video recording systems for the squad cars. Many of videos systems were not working properly and were in need of repair. As the Police Department relies heavily on video recorded evidence in court, the replacement of the current systems could not wait to be replaced with the squad cars.

FY 2014-15 expenditures are under budget due to scheduled replacement of the digital recorder for the 911 dispatch center being postponed, pending results of the consolidated dispatch study.

### 14. Parking Fund

FY 2014-15 expenditures are over budget due to the unscheduled replacement of a Parking Enforcement vehicle, #516, due to mechanical failure (blow engine). The estimate to repair the vehicle exceeded the market value of the car. Although the vehicle was not scheduled to be replaced until FY 2016-17, sufficient funds were available within the Parking Fund ERF account to purchase a replacement vehicle. The malfunctioning vehicle was sold through an on-line auction, with the proceeds reflected in miscellaneous

## Equipment Replacement Fund

revenue. The ERF schedules have been adjusted to reflect the purchase of the replacement vehicle in FY 2014-15.

The Parking Department researched numerous options to replace the conventional 3-wheel parking enforcement vehicles including “green” alternative vehicles. Based upon this research, it was determined that the most economical and practical enforcement vehicle for the Village is the SMART car. The SMART car is the premier vehicle available that provides maneuverability within the Central Business District, lower cost of operation, increased fuel efficiency and is significantly less expensive than the 3-wheel vehicles. Two SMART cars were purchased and put into operation in late FY 2010-11.

Beginning in FY 2012-13, ERF reserve funding and replacement schedules have been adjusted to reflect the lower future replacement cost of these new parking enforcement vehicles.

### 15. Transfer to General Fund

As part of the Village’s ongoing cost containment efforts, FY 2012-13 includes a one-time transfer from ERF to the General Fund as it was determined that the administrative vehicle would not be replaced. The transfer reflects available reserve funds in ERF intended for the future replacement of the administrative vehicle. The current vehicle was declared as surplus property and sold in an online auction.

### 16. Fund Balance

The Equipment Replacement Fund projects a large ending Fund Balance at April 30, 2015, due to the nature of the fund which builds reserves to replace Village vehicles and equipment in excess of \$10,000 and/or that have long estimated useful lives. In years of purchase, this fund may incur large deficit balances. The majority of existing Fund Balance has been appropriated to fund the replacement of vehicles and equipment beyond the five-year horizon of this operating budget. Reserves have been established to purchase several million dollars worth of vehicles and equipment over the next 10-25 years. Major purchases and date of scheduled replacement are listed in the following chart:

Equipment Replacement Fund

Dept/Fund	Description	Scheduled Replacement	Cost
Sewer	Sewer Vactor	FY 2016-17	\$260,000
Public Works	Dump Truck	FY 2016-17	\$100,000
Police Dept	Police squads (7) - every three years	FY 2016-17	\$210,000
Parking	SMART cars (1)	FY 2016-17	\$17,500
Parking	Ford F150	FY 2016-17	\$25,000
Public Works Dept.	Dump truck	FY 2016-17	\$140,000
Sewer	Elgin Sweeper	FY 2017-18	\$154,000
Parking	Sweeper/Green Machine	FY 2018-19	\$75,000
Fire Dept.	Ambulance	FY 2019-20	\$240,000
Public Works	Hi-Ranger	FY 2019-20	\$140,000
Water Fund	Front End Loader	FY 2020-21	\$80,000
Sewer Fund	Back Hoe	FY 2020-21	\$100,000
Public Works	Grapple Loader Truck	FY 2022-23	\$130,000
Water	Dump Truck	FY 2024-25	\$135,000
Fire Dept	Multi-purpose rescue engine	FY 2024-25	\$715,000
Public Works	Dump Truck	FY 2027-28	\$150,000
Public Works	HVAC improvements	FY 2027-28	\$100,000

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	2014-15	PROPOSED	2016-17	2017-18	2019-20	2019-20
	EST. ACT	2015-16 BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>						
5500 INVESTMENT INCOME	10,000	10,000	20,000	30,000	40,000	50,000
5899 MISCELLANEOUS INCOME	41,948	30,000	-	-	-	-
SUBTOTAL	51,948	40,000	20,000	30,000	40,000	50,000
5902 TRF FM/ADMINISTRATION	-	-	-	-	-	-
5903 TRF FM/FINANCE	2,813	2,813	2,813	3,375	3,375	3,375
5906 TRF FM/COM DVLP	-	-	-	-	-	-
5907 TRF FM/POLICE	97,489	98,239	99,822	100,322	100,322	103,489
5909 TRF FM/FIRE	105,175	102,196	103,123	100,901	100,901	107,856
5910 TRF FM/BLDGS & GRNDS	9,583	9,583	9,583	9,583	9,583	9,583
5911 TRF FM/PUBLIC WORKS	133,717	136,659	139,419	142,199	146,488	146,488
SUBTOTAL-GENERAL FUND	348,777	349,490	354,760	356,380	360,669	370,791
5924 TRF FM/ETSB FUND	-	-	-	-	-	-
5950 TRF FM/WATER FUND	46,465	46,465	47,589	47,589	49,389	49,889
5951 TRF FM/PARKING FUND	10,295	11,170	11,770	11,770	13,702	13,702
5980 TRF FM/SEWER FUND	40,424	40,424	50,340	52,012	52,912	52,912
SUBTOTAL-OTHER FUNDS	97,184	98,059	109,699	111,371	116,003	116,503
TOTAL REVENUE	497,909	487,549	484,459	497,751	516,672	537,294
<b>EXPENDITURES</b>						
6610 EQUIPMENT/ADMIN	-	-	-	-	-	-
6611 EQUIPMENT/FINANCE	-	-	-	-	-	-
6612 EQUIPMENT/BLDGS & GRNDS	101,000	-	-	-	-	-
6613 EQUIPMENT/COM DVLP	-	15,000	-	-	-	-
6614 EQUIPMENT/POLICE	90,021	83,000	210,000	25,000	-	237,000
6615 EQUIPMENT/FIRE	23,800	228,000	48,000	55,000	-	240,000
6616 EQUIPMENT/PUBLIC WORKS	156,952	138,000	215,000	111,000	180,000	140,000
SUBTOTAL-GENERAL FUND	371,773	464,000	473,000	191,000	180,000	617,000
6620 EQUIPMENT/WATER FUND	10,193	80,000	115,000	-	90,000	31,500
6617 EQUIPMENT/PARKING FUND	13,301	-	42,500	-	75,000	-
6618 EQUIPMENT/SEWER FUND	47,451	110,000	260,000	77,000	50,000	-
6619 EQUIPMENT/ETSB FUND	-	-	-	-	-	-
SUBTOTAL - OTHER FUNDS	70,945	190,000	417,500	77,000	215,000	31,500
TOTAL EXPENSES	442,718	654,000	890,500	268,000	395,000	648,500
WORKING CAPITAL, BEGINNING	3,275,371	3,330,562	3,164,111	2,758,070	2,987,821	3,109,493
REVENUES OVER(UNDER) EXPENSES	55,191	(166,451)	(406,041)	229,751	121,672	(111,206)
WORKING CAPITAL, ENDING	3,330,562	3,164,111	2,758,070	2,987,821	3,109,493	2,998,287

REQUIRED PER DEPARTMENT ERF SCHEDULES

DEPT / FUND	ACTUAL BALANCE THROUGH FY 2013-14	REQUIRED BALANCE THROUGH FY 2013-14	DIFF	Percent Funded
ADMIN	-	-	-	0.00%
FINANCE	15,501	15,625	(124)	99.21%
COM DVLP	45,232	45,000	232	100.52%
POLICE	254,139	278,474	(24,335)	91.26%
FIRE	609,285	680,417	(71,132)	89.55%
BLDG/GRD	99,168	107,333	(8,165)	92.39%
DPW	914,860	1,007,158	(92,298)	90.84%
GENERAL FUND	1,938,185	2,134,007	(195,822)	90.82%
ETSB	444,915	460,254	(15,339)	96.67%
WATER	322,332	324,732	(2,400)	99.26%
PARKING	115,802	91,061	24,741	127.17%
SEWER	454,137	452,083	2,054	100.45%
OTHER FUNDS	1,337,186	1,328,130	9,056	100.68%
TOTAL	3,275,371	3,462,137	(186,766)	94.61%

WORKING CAPITAL = CURRENT ASSETS - CURRENT LIAB

	Y/E 4/30/14	
IPTIP	527,941	
IMET	597,565	
INVESTMENTS	2,158,691	
ACCR INTEREST	3,087	- ASSETS
A/P OR DUE TO/FROM	(11,912)	- LIAB
WORKING CAPITAL	3,275,371	

16ERFBUD.xls ERF SUM tab









UNIT NO.	DESCRIPTION	EST LIFE	RPLCM COST	RPLCM* COST@90%	RPLCM DATE	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	PROPOSED					
																BUDGET 2015-16	BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	
<b>POLICE DEPARTMENT</b>																					
	Boiler at PD/FD Station															23,800	Balance shared with FD/\$100k in B&G ERF				
	Scales							9,727	(Replace Dispatch floor tiles)												25,000
512	1989 Dodge Van		DO NOT REPLACE																		
517	2005 Ford Explorer					20,667	Purch delayed 1 yr added 1 yr reserve of \$3,200 & changed useful life to 7 year										26,221				
518	2006 Dodge Charger					22,690	Purch delayed 1 yr added 1 yr reserve of \$3,500 & changed useful life to 7 year										25,000	postpone purchase 2 years to FY 2015-16			
500	2004 Chevy Impala - Chief										20,230									22,000	
520-	2005 Ford Crown Vic					114,688	(Extend useful life of squads purchase in May '09 to 3 years on a trial basis/delayed purch to 4th year-retain 3 year repl cycle)													215,000	
526	FY 07-08 Avail Budgeted Funds to Purch 7th Squad for P/T Officers					(5/05)	137,677	(8/07)	148,062	24,514		237,359								210,000	
									(6/09)	(replace totaled squad/reimb IRMA (5/13 est))										(5/16)	(5/19)
519	2004 Ford Expedition - K9 Unit**								26,598								35,000				
	Pistol Range						78,850	budget amend to replace early using available funds													
	Portable Pole Mounted Speed Signs (4) (Formally Traffic Speed Sign)										20,240						23,000	postpone purchase 1 year to FY 2015-16			
	Surveillance Camera's PD															40,000					
	TOTAL EXPENSES					135,354	101,540	137,677	29,967	174,660	24,514	20,230	0	237,359	90,021	83,000	210,000	25,000	0	237,000	

\*Replacement @ 90% FY 1994-95 on to reflect accrued interest.

\*\* The purchase of the 4 wheel drive vehicle was delayed two years until FY 2003-04 due to low miles. The FY 2001-02 budget includes only 5 squads. Excess reserve of 20k utilized to purchase new K9 unit in FY 2004-05 (25K)

Due to addition of K9 unit and required conversion of unit #520, schedule adjusted to replace 6 "squads" every two years and additional K9 unit every 5 years

# Replacement of investigator's vehicle extended by one year, increases budgeted expenditure by 90% of amount of transfer.

@ Received State Grant of \$15,000 in FY 2000-01 to purchase new scales. Est cost \$20,000 in FY 2008-09, combine reserves for FY 2000-01 & FY 2008-09 to purchase.

2/24/2015

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VILLAGE OF LA GRANGE  
EQUIPMENT REPLACEMENT FUND  
SCHEDULE OF TRANSFERS AND REPLACEMENT

UNIT NO.	DESCRIPTION	EST. LIFE	RPLCM COST	RPLCM* COST@90%	RPLCM DATE	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROPOSED BUDGET					EST LIFE	RPLCM DATE	FISCAL YEAR 2013-14	CONTRIB YEARS INCURRED	REQUIRED YR END FUNDING FY 2013-14 (RPLC*% CNTRB)	EST TOTAL						
											2015-16	2016-17	2017-18	2018-19	2019-20												
<b>FIRE DEPARTMENT</b>																											
1115	2002 Lifeline/ 2001 Freightliner Ambulance Currently Reserve Status	11	240,000	204,000	2019-20		20,400	18,545	18,545	18,545	18,545	18,545	18,545	18,545	18,545	11	2019	2014	6	130,909							
1114	2009 Ford Ambulance (Begin replacement after purchase in FY 2019-20; prev 10 year front line, 10 year reserve, changed to 22 year cycle in FY 2012-13, added 1 year est useful life to all vehicles & equipment).	11	330,000	280,500	2030-31										25,500	11	2030	2014	-5								
1183	2005 Ford Expedition (Command Vehicle)	11	48,000	40,800	2016-17		4,080	3,709	3,709	3,709	3,709					11	2016	2014	9	39,273							
		11	60,000	51,000	2027-28							4,636	4,636	4,636	4,636	11	2027	2014	-2								
1182	2003 Ford Explorer (Fire Prevention)	11	30,000	27,000	2014-15		3,343	2,588	2,455	2,864						11	2014	2014	11	30,000							
		11	35,000	31,500	2025-26						2,864	2,864	2,864	2,864	2,864	11	2025	2014	0	-							
<b>Chief extended for replacement in May 15 (FY 2015-16)</b>																											
1111	2012 Multi Purpose Vehicle	20	186,400	167,760	2013-14																						
		13	279,600	251,640	2013-14		20,970	19,357																			
			466,000																								
		12	715,000	607,750	2024-25				53,625	53,625	50,646	50,646	50,646	50,646	50,646	12	2024	2014	2	119,167							
<b>( Replacement cost based upon maintain 1111 in reserve status after 12 years, and purchase 2nd MPV new (850K). Maintain Engine &amp; Pumper as long as not cost prohibitive. Eliminate Engine &amp; Pumper from fleet with no additional reserve; possibly trade-in on second MPV plus reserve of \$135k from #1112, or sell outright)</b>																											
1112	2004 Luverne Pumper	11	185,000	157,250	2015-16		15,725	14,295			Do Not Replace					11	2015	2014	10	135,000							
(Apply 135k toward purchase of MPV in FY 2024-15)																											
1113	1991 Pierce Engine Company - Currently Reserve Status (Begin replacement after purchase in FY 2015-16; prev 10 year front line, 10 year reserve, changed to 22 year cycle in FY 2012-13, added 1 year est useful life to all vehicles & equipment)										Do Not Replace																
1101	2006 Ford Explorer (Chief's Vehicle)	11	30,000	25,500	2017-18		2,040	1,855	2,318	2,318	2,318	2,318				11	2017	2014	8	21,818							
		11	35,000	29,750	2028-29						Chief extended for replacement in May 17 (FY 2017-18)		2,705	2,705	2,705	11	2028	2014	-3								
	SCBA Breathing Air compressor	11	20,000	17,000	2014-15		1,700	1,545	1,545							11	2014	2014	11	20,000							
		11	25,000	21,250	2025-26					1,932	1,932	1,932	1,932	1,932	1,932	11	2025	2014	0	-							
	SCBA Tanks & Units	13	128,000	115,200	2014-15		9,600	8,862	8,862							13	2014	2014	13	128,000							
		13	170,000	153,000	2027-28					11,769	11,769	11,769	11,769	11,769	11,769	11	2027	2014	-2								
Combined units and tanks to ensure compatible equip at time of purchase (90k @ 3% for 12yr)																											
	Life Pak - #1115	11	25,000	21,250	2014-15		2,125	1,932	1,932							11	2014	2014	11	25,000							
	Life Pak - #1114	11	25,000	21,250	2014-15		2,125	1,932	1,932							11	2014	2014	11	25,000							
	Life Pak - #1111 - purch FY 05-06	4	25,000	21,250	2017-18				5,313	5,313	5,313					4	2017	2014	1	6,250							
		11	33,000	28,050	2025-26					2,550	2,550	2,550	2,550	2,550	2,550	11	2025	2014	0	-							
		11	33,000	28,050	2025-26					2,550	2,550	2,550	2,550	2,550	2,550	11	2025	2014	0	-							
		11	35,000	29,750	2028-29							2,705	2,705	2,705	2,705	11	2028	2014	-3								
<b>Excelerated purchase of lifepak #1111, previously not in ERF</b>																											
Interest/Expense Adj. To Actual																											
						680,417																					
TOTAL TRANSFERS IN						- 82,108 74,621 100,235 105,175 102,196 103,123 100,901 100,901 107,856										Less: FY 2014 Purchases						680,417					

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\*Replacement @ 90% FY 1994-95 on to reflect accrued interest. In FY 1999-00 add'l \$64,000 contributed to bring funding to 90% in gen fund-in total.

Notes:

1. A \$100,000 contribution from LaGrange Memorial Hospital was received in - FY 1992-93 toward the replacement of the aerial ladder truck. These funds are to be invested in a security whose proceeds at maturity should pay for about 60% of the replacement truck. Annual transfers of \$16,445 would be required to make up the shortfall. The Village could also consider sharing the replacement cost with another village(s).  
 [\$100,000\*4.66096(FV@8%)=\$466,096 \$795,000-466,096=\$328,904 / 20=\$16,445]

\* Since the inception of ERF the Fire Dept. was not fully funded. An annual adjustment of \$12,000 is included to bring this Dept. to a funded status by the year 2006.

UNIT NO.	DESCRIPTION	EST. LIFE	RPLCM COST	RPLCM* COST@90%	RPLCM DATE	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROPOSED BUDGET					
											2015-16	2016-17	2017-18	2018-19	2019-20	
<b>FIRE DEPARTMENT</b>																
	<b>Boiler at PD/FD Station</b>										23,800	<b>Balance shared with PD/\$100k in B&amp;G ERF</b>				
1114	2009 Ford Ambulance														240,000	
1115	2002 Lifeline/ 2001 Freightliner Ambulance															
1183	2005 Ford Expedition (Command Vehicle)											48,000				
1101	2006 Ford Explorer (Chief's Vehicle)													30,000		
1111	2012 Multi Purpose Vehicle						442,700	24,279	addtl equip MPV							
1112	2004 Luverne Pumper		<b>Do not Replace</b>		proceeds sale of ladder truck		<u>108,293</u>									
					total cost		550,993									
1182	2003 Ford Explorer (Fire Prevention)											30,000				
	SCBA Breathing Air Compressor											20,000				
	SCBA Spare Tanks & Units (Combined)											128,000	- Postponed 1 year due to possible grant funding			
	Life Pak - #1115				Available from spare tank reserve to be replaced in FY 2011-12											
	Life Pak - #1114				All units to be replaced at one time due to compatability of equipment											
	Life Pak - #1111				ERF schedule needs to be adjusted based on purchase								25,000			
	Computer Equipment															
<b>TOTAL EXPENSES</b>							- 442,700	24,279		- 23,800	<b>228,000</b>	48,000	55,000	- 240,000		

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UNIT NO	DESCRIPTION	EST LIFE	RPLCM COST	RPLCM* COST@90%	RPLCM DATE	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	EST ACT 2014-15	PROPOSED					EST LIFE	RPLCM DATE	YEAR 2013-14	YEARS INCURRED	FY 2013-14 (RPLC*% CNTRB)																			
																		BUDGET 2015-16	BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20																								
78	Super Vac L4008 Leaf Vactor / King	16	30,000 45,000	36,000	2011-12 2027-28	(Previously not included in ERF, use available reserve of \$30,000 to replace in FY 2011-12)											2,400	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	16	2027	2014	3	8,438																
23	2009 Bobcat small Skid-Steer Loader #2)	11	20,000 26,000	18,000	2009-10 2020-21	(New equipment, use available reserve of \$20,000 to replace in FY 2009-10)											2,210	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	11	2020	2014	5	11,818																
31	2007 Ingersoll Rand Air Compressor (50%Wtr)	15 16	10,000 15,000	9,000	2007-08 2023-24	600	600	600	600	900	900	800	800	750	750	750	750	750	750	750	16	2023	2014	7	6,563																					
27	2007 Vermeer Brush Chipper (31K) 1991 Brush Chipper**	10 16	30,000 47,000	27,000	2002-03 2022-23	Extended life - Purchase in FY 2005-06, no change in reserve											2,820	2,820	2,507	2,507	2,350	2,350	2,350	2,350	2,350	16	2022	2014	8	23,500																
n/a	1995 Tub Grinder Additional Amount	10 5	47,000 15,000	42,300	2006-07 2006-07	4,230	4,230	4,230	\$62,000 used to purchsed Green Machine Sweeper for use in garage/CBD additional \$13,000 in Prk with no replacement of tub grinder											2,700	2,700	2,700																								
28	2007 Carlton Stump Grinder (33.5k) 1978 Stump Cutter**	12 16	15,000 50,000	13,500	2007-08 2023-24												3,000	2,667	2,667	2,500	2,500	2,500	2,500	2,500	2,500	16	2023	2014	7	21,875																
30	2008 Volvo Roller (25% Swr, 25% Wtr, 50% DPW) Extended useful life 4 years per KW to FY 2010-11	19 16	18,000 20,000	16,200	2008-09 2024-25	900	900	900	900	900	Extended useful life 4 years per KW to FY 2010-11											1,200	1,133	1,133	1,063	1,063	1,063	1,063	1,063	1,063	16	2024	2014	6	7,500											
	2010 Cold Mix Heater	15	5,500	4,950	2005-06	extended five years with no replacement not ERF item																																								
	1989 Flatbed Trailer	20	1,800	1,620	2009-10	81	81	81	81	81																																				
	Used Cushman Riding Mower	10	12,000	10,800	2005-06	1)Do not replace-purchase from new equipment when required \$6,000 in reserve																																								
	Martin Walk Behind Mower (2)	10 8 8	10,000 15,000 20,000	9,000	2005-06 2014-15 2022-23	900	900	1,260	1,688	1,688	- No longer ERF Items per Ken Watkins Use available funds to purchase vehicles Purchase from new equipment																																			
	Changed to include purchase of new second mower in FY 2006-07 for total replacement cost of \$15,000 for two mowers in 8 years FY 2014-15)																																													
	Interest/Expense Adj. To Actual***										(4,500)	(3,000)																																		
TOTAL TRANSFERS IN						86,744	96,494	102,785	98,436	103,806	113,848	114,069	-	121,288	124,869	126,624	133,717	136,659	139,419	142,199	146,488	146,488																								
																								Less:	FY	2014 Purchases																				1,058,403
																																														(51,245)
																																														1,007,158

UNIT NO.	DESCRIPTION	ACTUAL	EST ACT	PROPOSED															
		2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
<b>PUBLIC WORKS DEPARTMENT</b>																			
1	2003 Ford F150 Pick Up																		
	Do Not Replace - Use as trade-in for #26 and trade vehicle numbers.																		
2	2011 International 7400 Dump Trk-Dual									119,552									
	(replace 1 year early due to numerous repairs plus 33k of reserve funds)																		
3	Trackless Lawn Mower/Snow Plow									85,106									
	(includes 50k from reserve based on actual replacement cost)																		
4	2001 INTL 4400 Dump														136,566				
	Vehicle retained until FY 2005-06, #21 was replaced instead in FY 2005-06 76,710																		
5	2010 Grapple Loader Truck									111,923									
	(includes 28k from reserve to replace 2 years early)																		
6	2006 International 7400 Dump																115,000		
7	2002 Ford F450 Bucket Truck																70,000		
8	2003 INTL 7400 Dump (50% Water)																70,000		
9	2008 Ford Ranger (50% Wtr, 50% DPW)									11,287							12,000		
	(10k from reserves)																		
10	New Holland MC35 Mower																25,000		
	Scheduled for replacement in FY 2010-11 - Originally funded by Metra/BNSF Seeking replacement grant funding, if not available-new equipment purchase																		
11	Sweeper/Green Machine									67,186									
	(Purchase delayed from FY 2008-09, budget 30k)																		
12	2009 New Holland MC35 Front End Ldr	47,286									35,467						35,000		
	postpone 2 years to FY 2015-16																		
13	2011 Elgin Sweeper (50%DPW, 50% SWR)		55,334														77,000		
	(includes 10k of reserve funds)																		
14	2009 International 7400 Dump									93,713									
16	2007 INTL 7400 (Hi Ranger)																140,000		
	(96,402)																		
18	2014 Ford F250 Pick Up Truck	19,319															28,225		
19	2010 Ford F350 Dump Truck																29,727		
	(replace in FY 2010-11 utilizing available funds of 38.5k)																		
21	2003 INTL Dump Truck																100,000		
	Accelerated purchase to FY 2002-03 instead of #4 originally budgeted in FY 2005-06 at 65,000																		
25	2003 CAT 246 Skid Steer Loader		14,264														20,386		
26	2009 Ford F150 Pickup Truck																17,802		
	(34,000)																		
29	1997 E150 Van																		
	Do Not Replace - Use as trade-in for #66 and trade vehicle numbers.																		
32	2005 Ford 350 Pickup Truck		24,570														33,000		
	postpone 2 year to FY 2015-16																		
33	2014 Ford 250 Pick Up Truck																23,020		
62	2008 Ford Explorer - Director (Replaced F150 Pickup) (50% Water)																8,832		
	Purchased 1 yr early with available funds - Replaced 150 pickup with Ford Explorer for DPW Dir																		
	(12,000)																		
77	2008 Ford F250 4x4 (Crew Cab)																13,211		
	(21,000)																		
78	Super Vac L4008 Leaf Vactor / King																23,518		
	(Previously not in ERF, Use 30k from reserves)																		
23	2009 Bobcat small Skid-Steer Loader #2)																20,186		
	(includes 20k from reserve to replace)																		
31	2007 Ingersoll Rand Air Compressor (50%Wtr)																6,325		
27	2007 Vermeer Brush Chipper (31k)																30,000		
n/a	1995 Tub Grinder																		
	Do no replace - Funds used to purchase Green Machine in FY 2006-07																		
28	2007 Carlton Stump Grinder (33.5k)																15,000		
30	2008 Volvo Roller (50%)(25% Wtr)(25% Swr)																11,617		
TOTAL EXPENSES		105,439	55,334	89,921	163,588	51,325	126,449	73,457	414,169	23,518	-	51,245	156,952	138,000	215,000	111,000	140,000	140,000	

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VILLAGE OF LA GRANGE  
EQUIPMENT REPLACEMENT FUND  
SCHEDULE OF TRANSFERS AND REPLACEMENT

UNIT NO.	DESCRIPTION	EST. LIFE	RPLCM COST	RPLCM* COST@90%	RPLCM DATE	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15	PROPOSED					EST LIFE	RPLCM DATE	FISCAL YEAR 2013-14	CONTRIB YEARS INCURRET	EST TOTAL REQUIRED YR END FY 2013-14 (RPLC*% C																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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E 9-1-1 System		7	250,000	225,000	2017-18									32,143	32,143	32,143																	7	275,000	247,500	2024-25																									(Replaced in FY 10-11 for 212k / (\$90k ETSB ERF+ 122k ETSB New Equip))																												Digital Recorder		5	30,000	27,000	2013-14							6,300	6,300	5,400	5,400	5,400																	5	35,000	31,500	2018-19																									(Replaced in FY 08-09 - \$19k)																												Radio Console-Equipment		8	175,000	157,500	2011-12																												5	110,000	99,000	2010-11																												5	40,000	36,000	2015-16																												10	175,000	148,750	2025-26																										(Radio console (130K) and furniture/hardware (35k) replaced in FY 05-06 - \$165k)																																					19,688	19,688																					(hold to FY 2015-16 for total purchase of 150K)																																					19,800	19,800	19,800	19,800	19,688																		(reflects revised replacement cost and over funding in first 5 years)																																																											(reflects revised replacement cost and over funding in first 4 years)																																																											(Replaced in FY 05-06 - \$88k)																												Mobile Data Terminals (MDT)		5	75,000	67,500	2011-12																												5	75,000	67,500	2017-18																										Orig FY 2007-08																												In Squad Video Cameras		5	50,000	45,000	2012-13																												5	60,000	54,000	2017-18																												5	70,000	63,000	2022-23																										purchased in FY 07-08 PD for 40k																												Emergency Generator-Dispatch		30	300,000	225,000	2040-41																																																									7,500																												Interest/Expense Adj. To Actual																																																														(2,500)																																																											(3,000)																																																											(3,000)																																																											(1,500)																																																											(1,500)																																																											(1,500)																												<b>TOTAL TRANSFERS IN</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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VILLAGE OF LA GRANGE  
EQUIPMENT REPLACEMENT FUND  
SCHEDULE OF TRANSFERS AND REPLACEMENT

UNIT NO.	DESCRIPTION	EST. LIFE	RPLCM COST	RPLCM* COST@90%	RPLCM DATE	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	EST ACT 2014-15	PROPOSED					EST LIFE	RPLCM DATE	FISCAL YEAR 2013-14	CONTRIB YEARS INCURRED	YR END FUNDING 2013-14	EST TOTAL REQUIRED (RPLC% CNTRB)			
																		BUDGET 2015-16	BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20									
<b>WATER FUND</b>																															
A & B	22 2009 Case 580 Backhoe (50% Wtr, 50% Swr)	5	40,000	36,000	2008-09	7,200	7,200	7,200	7,200	7,200	8,100	8,100	8,100	8,100	8,100	9,000	9,000	9,000	9,000	9,000	9,900	9,900	5	2013	2014	6	45,000				
		5	45,000	40,500	2013-14																							Postponed to FY 2015-16			
		5	50,000	45,000	2020-21																										
		5	55,000	49,500	2025-26																										
8	2003 International 7400 Dump (50% Wtr, 50% DPW)	13	70,000	59,500	2016-17	4,125	4,125	4,125	4,125	4,125	4,125	3,896	3,896	3,896	4,577	4,577	4,577	4,577	4,577	4,577	13	2016	2014	11	59,231						
		13	70,000	59,500	2029-30																										
9	2008 Ford Ranger (50% Wtr, 50% DPW)	Not included in previous ERF Schedule - Use reserve funds of \$10,000 to purchase small pickup in FY 2008-09					5,400	5,400	5,400	5,400	5,400	6,300	6,300	6,300	6,300	6,300	7,200	7,200	7,200	7,200	7,200	1,688	1,688	1,688	1,688	8	2016	2014	6	9,000	
		8	12,000	10,800	2016-17	1,543																									
		8	15,000	13,500	2024-25																										
12	2009 New Holland MC35 Front End Loader (50% Wtr, 50% DPW)	5	30,000	27,000	2008-09	5,400	5,400	5,400	5,400	5,400	6,300	6,300	6,300	6,300	6,300	7,200	7,200	7,200	7,200	7,200	8,100	8,100	5	2013	2014	6	35,000				
		5	35,000	31,500	2013-14																										
		5	40,000	36,000	2020-21																										
		5	45,000	40,500	2025-26																										
25	2003 CAT 246 Skid Steer Loader plus attachments (25% Swr, 25%Wtr, 50%DPW)	11	13,000	11,050	2014-15	975	975	975	975	975	1,170	1,105	1,105	1,105	1,005	1,005	1,159	1,159	1,159	1,159	1,159	1,159	11	2014	2014	11	13,000				
		11	15,000	12,750	2025-26																										
62	2008 Ford Explorer - Director (50% Wtr, 50% DPW)	7	15,000	13,500	2008-09	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,543	1,543	1,543	1,350	1,350	1,350	1,350	1,688	1,688	1,688	1,688	7	2015	2014	6	10,286			
		8	12,000	10,800	2016-17																										
		8	15,000	13,500	2024-25																										
64	2010 Ford F450 Dump Truck	10	55,000	46,750	2010-11	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,675	6,205	6,205	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	11	2021	2014	4	26,545			
		11	73,000	62,050	2021-22																										
66	2013 Ford E250 Cargo Van 2004 Ford E250 Van	6	30,000	27,000	2010-11	4,500	4,500	4,500	4,500	4,500	4,500	4,500	5,250	5,250	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	9	2010	2014	10	30,000				
		9	35,000	31,500	2019-20																										
		9	40,000	36,000	2028-29																										
<b>(Use #29 as trade-in &amp; change vehicle numbers)</b>																															
70	2014 Ford 250 Pickup w/ lift gate 2002 Ford 250 Pickup Truck Delayed to FY 2012-13 to purch #77	10	40,000	34,000	2012-13	2,813	2,813	2,379	2,379	2,379	3,600	3,400	3,400	3,400	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	10	2012	2014	12	40,000				
		8	50,000	45,000	2020-21																										
74	2006 Ford E450 Step Van	15	50,000	45,000	2005-06	Extended useful life by 3 years, addtl 10k to purchase					3,000	3,000	4,200	4,200	4,200	4,200	4,200	4,200	3,733	3,733	3,733	3,500	3,500	3,500	3,500	3,500	16	2021	2014	9	39,375
		16	70,000	56,000	2021-22																										
77	2008 Ford F250 (Crew Cab) (50%DPW, 50% WTR)	Not included in previous ERF Schedule - Use reserve funds of \$25,000 and \$10,000 in New Equip to purchase replacement in FY 2008-09					2,700	2,700	2,700	2,700	2,363	2,363	2,363	2,363	2,363	2,363	2,363	2,363	2,363	2,813	2,813	2,813	2,813	8	2016	2014	6	15,750			
		8	21,000	18,900	2016-17																										
		8	25,000	22,500	2024-25																										
30	2008 Volvo Roller (25% Swr, 25% Wtr, 50% DPW) Extended useful life 4 years per KW to FY 2010-11	19	9,000	8,100	2008-09	450	450	450	450	450	600	533	533	533	500	500	500	500	500	500	500	500	16	2024	2014	6	3,750				
		16	10,000	8,000	2024-25																										
31	2007 Ingersoll Rand Air Compressor (50% DPW)	15	10,000	9,000	2007-08	600	600	600	600	840	840	747	747	747	700	700	700	700	700	700	700	700	16	2023	2014	7	6,125				
		16	14,000	11,200	2023-24																										
Interest/Expense Adj. To Actual						(2,000)	(2,000)	(4,000)	(3,500)	(2,000)																					
<b>TOTAL TRANSFERS IN</b>						<b>29,442</b>	<b>33,942</b>	<b>32,708</b>	<b>33,208</b>	<b>34,948</b>	<b>44,557</b>	<b>42,775</b>	<b>45,055</b>	<b>45,055</b>	<b>44,510</b>	<b>46,310</b>	<b>46,465</b>	<b>46,465</b>	<b>47,589</b>	<b>47,589</b>	<b>49,389</b>	<b>49,889</b>									

Replacement @ 90% FY1994-95 on to reflect accrued interest.

\*\*An annual adjustment is included to bring this Dept to a funded status of approximately 90% over a ten year period.

Less:	FY	2014 Purchases	379,117
			(54,385)
			324,732

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UNIT NO.	DESCRIPTION	ACTUAL	EST ACT	PROPOSED														
		2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>WATER FUND</b>																		
22	2009 Case 580 Backhoe	20,963						28,077						45,000				
8	2003 International 7400 Dump													postpone 2 year to FY 2015-16	70,000			
9	2008 Ford Ranger					11,246								12,000				
12	2009 New Holland MC35 Front End Loader (50% Wtr, 50% DPW)							34,721						35,000				
25	2003 CAT 246 Skid Steer Loader (25% Wtr, 25% Swr, 50% DPW)	7,338											10,193	postpone 2 year to FY 2015-16 (Use 10k from new equipment)				
(adv purch in FY 2003-04 using avail erf funds of 9,166, est useful life 12 year FY2015-16)																		
62	2008 Ford Explorer - Director (Replaced F150 Pickup) (50% DPW)							9,771							12,000			
Purchased 1 yr early with available funds - Replaced 150 pickup with Ford Explorer for DPW Dir																		
64	2010 Ford F450 Dump Truck								49,748									
66	2013 Ford E250 Cargo Van	16,791												22,265			31,500	
70	2014 Ford 250 Pickup w/ lift gate			6,305										32,120				
74	2006 Ford E450 Step Van				62,826													
77	2008 Ford F250 (Crew Cab)							20,935							21,000			
30	2008 Volvo Roller (25% Wtr) (50% DPW) (25%Swr)							11,437										
(Roller & Trailer)																		
31	2007 Ingersoll Rand Air Compressor				6,325													
TOTAL EXPENSES		28,301	16,791	6,305	62,826	6,325	53,389	62,798	49,748	-	-	54,385	10,193	80,000	115,000	-	31,500	

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VILLAGE OF LA GRANGE  
EQUIPMENT REPLACEMENT FUND  
SCHEDULE OF TRANSFERS AND REPLACEMENT

UNIT NO.	DESCRIPTION	EST. LIFE	RPLCM COST	RPLCM* COST@90%	RPLCM DATE	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	EST ACT 2014-15	PROPOSED BUDGET					EST LIFE	RPLCM DATE	FISCAL YEAR 2013-14	CONTRIB YEARS NCURREI	YR END FUNDING FY 2013-14	EST TOTAL REQUIRED (RPLC*% CNTRB)	
																2015-16	2016-17	2017-18	2018-19	2019-20							
<b>PARKING FUND</b>																											
514	2006 Ford F150	10	25,000	22,500	2016-17		2,813	2,813	2,813	2,813	2,813	2,813	2,250	2,250	2,250	2,250							10	2016	2014	8	20,000
	1998 Dodge Pick-up	10	27,500	24,750	2026-27												2,475	2,475	2,475	2,475		10	2026	2014	-2		
515	2011 Smart Car	6	17,500	15,750	2016-17						5,040	5,040	2,625	2,625	2,625	2,625						6	2016	2014	4	11,667	
	* 2005 Ford GO 4	6	20,000	18,000	2022-23												3,000	3,000	3,000	3,000		6	2022	2014	-2		
516	2011 Smart Car	6	17,500	15,750	2016-17						4,680	4,680	2,625	2,625								6	2016	2014	4	11,667	
	* 2006 Ford GO 4**	6	20,000	18,000	2020-21										2,625	3,000	3,000	3,000	3,000		6	2020	2014	0			
*purchased at same time-adj ERF 2 vehicles; total cost \$28,192																											
518	Sweeper/Green Machine	11	75,000	63,750	2018-19			6,750	6,750	6,375	6,375	6,375	5,795	5,795	5,795	5,795						11	2018	2014	7	47,727	
		11	100,000	85,000	2029-30																	11	2029	2014	-4		
(funded 75% in Parking and 25% in DPW total budget - \$100k) (Equip Purchased in FY 2006-07 for \$75,000; \$62,000 from DPW scheduled for tub grider and \$13,000 from Parking-New Equip)																											
Interest/Expense Adj. To Actual						2,500	1,000	-	-	-	-	-	(1,500)	(3,000)	(3,000)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)							
<b>TOTAL TRANSFERS IN</b>						<b>2,500</b>	<b>3,813</b>	<b>9,563</b>	<b>9,563</b>	<b>9,188</b>	<b>18,908</b>	<b>18,908</b>	<b>11,795</b>	<b>10,295</b>	<b>10,295</b>	<b>11,170</b>	<b>11,770</b>	<b>11,770</b>	<b>13,702</b>	<b>13,702</b>							

				EST TOTAL REQUIRED
EST LIFE	RPLCM DATE	FISCAL YEAR 2013-14	CONTRIB YEARS NCURREI	YR END FUNDING FY 2013-14
10	2016	2014	8	20,000
10	2026	2014	-2	
6	2016	2014	4	11,667
6	2022	2014	-2	
6	2016	2014	4	11,667
6	2020	2014	0	
11	2018	2014	7	47,727
11	2029	2014	-4	
Less: FY 2014 Purchase:				91,061
				<u>91,061</u>

UNIT NO.	DESCRIPTION	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	EST ACT 2014-15	PROPOSED BUDGET					
												2015-16	2016-17	2017-18	2018-19	2019-20	
<b>PARKING FUND</b>																	
514	2006 Ford F150		19,915														25,000
515	2011 Smart Car	20,238					28,192	3,477			13,301						Replaced due to blown engine / Sold on Ebay
516	2011 Smart Car		23,374														17,500
(total cost for 2 smart cars-\$31,700 w/ no trade-in. GO4 sold on Ebay)																	
518	Sweeper/Green Machine																75,000
<b>TOTAL EXPENSES</b>		<b>20,238</b>	<b>43,289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,192</b>	<b>3,477</b>	<b>-</b>	<b>-</b>	<b>13,301</b>	<b>-</b>	<b>42,500</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	

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## **POLICE PENSION FUND**

### **Statement of Purpose**

The **Police Pension Fund** provides retirement, disability, and death benefits to all eligible members of the Police Pension Fund by investing funds to maximize interest earnings, while preserving the safety and liquidity of the Fund's investments. The Police Pension Fund assets are governed by an independent board consisting of five elected members.

**VILLAGE OF LA GRANGE  
POLICE PENSION FUND  
FUND BALANCE SUMMARY THROUGH APRIL 30, 2020**

Working Capital, April 30, 2012			15,259,168
Revenues	2012-13	2,174,372	
Expenses	2012-13	<u>(1,581,550)</u>	<u>592,822</u>
Working Capital, April 30, 2013			15,851,990
Revenues	2013-14	2,554,242	
Expenses	2013-14	<u>(1,720,842)</u>	<u>833,400</u>
Working Capital, April 30, 2014			16,685,390
Revenues	2014-15	2,399,598	
Expenses	2014-15	<u>(1,975,134)</u>	<u>424,463</u>
<b>Working Capital, April 30, 2015</b>			<b>17,109,853</b>
<b>Revenues</b>	<b>2015-16</b>	<b>2,570,891</b>	
<b>Expenses</b>	<b>2015-16</b>	<b><u>(2,008,388)</u></b>	<b><u>562,503</u></b>
<b>Working Capital, April 30, 2016</b>			<b>17,672,356</b>
Revenues	2016-17	2,676,685	
Expenses	2016-17	<u>(2,061,226)</u>	<u>615,458</u>
Working Capital, April 30, 2017			18,287,815
Revenues	2017-18	2,789,417	
Expenses	2017-18	<u>(2,111,899)</u>	<u>677,518</u>
Working Capital, April 30, 2018			18,965,333
Revenues	2018-19	2,909,882	
Expenses	2018-19	<u>(2,173,222)</u>	<u>736,660</u>
Working Capital, April 30, 2019			19,701,993
Revenues	2019-20	3,038,042	
Expenses	2019-20	<u>(2,229,797)</u>	<u>808,245</u>
Working Capital, April 30, 2020			<u><u>20,510,237</u></u>

**POLICE PENSION FUND**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	
<b>7000 REVENUES</b>											
		<u>TAXES</u>									
5070	EMPLOYER CONTR/PROP TAXES	780,213	813,703	1,040,099	1,014,097	<b>1,149,050</b>	1,206,503	1,266,828	1,330,169	1,396,677	
		<u>INTEREST INCOME</u>									
5500	INVESTMENT INTEREST	1,207,571	1,529,113	1,173,982	1,175,000	<b>1,197,690</b>	1,237,065	1,280,147	1,327,573	1,379,139	
		<u>MISCELLANEOUS REVENUES</u>									
5800	EMPLOYEE CONTRIBUTIONS	216,015	211,426	218,694	210,501	<b>224,151</b>	233,117	242,442	252,140	262,225	
5897	NET CHANGE IN F.V.	(29,427)	-	-	-	-	-	-	-	-	
5899	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	
	SUBTOTAL	186,588	211,426	218,694	210,501	<b>224,151</b>	233,117	242,442	252,140	262,225	
	TOTAL REVENUES	<u>2,174,372</u>	<u>2,554,242</u>	<u>2,432,775</u>	<u>2,399,598</u>	<u><b>2,570,891</b></u>	<u>2,676,685</u>	<u>2,789,417</u>	<u>2,909,882</u>	<u>3,038,042</u>	
<b>EXPENDITURES</b>											
		<u>PERSONNEL</u>									
6005	PENSION PAYMENTS	1,491,159	1,608,358	1,760,435	1,866,795	<b>1,909,501</b>	1,954,930	2,000,638	2,053,490	2,104,105	
6006	CONTRIBUTION REFUNDS	19,427	26,316	-	-	-	-	-	-	-	
	SUBTOTAL	1,510,586	1,634,674	1,760,435	1,866,795	<b>1,909,501</b>	1,954,930	2,000,638	2,053,490	2,104,105	
		<u>OPERATIONS &amp; CONTRACTUAL</u>									
6233	LEGAL	-	-	1,000	6,682	<b>1,000</b>	1,000	1,000	1,000	1,000	
		<u>MISCELLANEOUS EXPENSES</u>									
6801	ADMINISTRATION	2,000	2,000	2,000	2,000	<b>2,000</b>	2,000	2,000	2,000	2,000	
6897	INVESTMENT/CONSULTING FEES	62,241	73,750	78,000	80,000	<b>86,000</b>	92,000	98,000	105,000	112,000	
6899	MISCELLANEOUS EXPENSES	6,723	10,418	8,812	19,657	<b>9,887</b>	11,297	10,260	11,733	10,693	
	SUBTOTAL	70,964	86,168	88,812	101,657	<b>97,887</b>	105,297	110,260	118,732	124,693	
	TOTAL FOR DEPARTMENT	<u>1,581,550</u>	<u>1,720,842</u>	<u>1,850,247</u>	<u>1,975,134</u>	<u><b>2,008,388</b></u>	<u>2,061,226</u>	<u>2,111,899</u>	<u>2,173,222</u>	<u>2,229,797</u>	

BUD14\15PPENSIONBUD  
2/24/2015

## POLICE PENSION FUND

### NOTES

This fund serves to pay for current and future retirement benefits of sworn Police Department employees. There are presently 27 police personnel in the department contributing to the fund and 39 retirees or survivors receiving benefits.

#### 1. Employer Contributions - Property Taxes

The Police Pension Fund levy (employer contributions) is based on annual independent actuarial valuation and updates. The Village Board held a workshop on October 27, 2014 to review the actuarial methods and assumptions utilized in the valuation report with the pension funds actuary. Pursuant to Village Board direction at the conclusion of the pension workshop, the Police Pension levy reflects the annual required contribution based upon the independent actuarial valuation of the fund for the year ended April 30, 2014. In addition, the Village received a letter from the Police Pension Fund Board, requesting the Village levy funds based upon the independent actuarial valuation in the amount of \$1,149,050.

The FY 2015-16 pension levy reflects an overall increase of \$109,000 (10.5%) from the previous year levy primarily due to correction in step increases through the first six years of employment (pursuant to the police officers' union contract) and the impact of 5-year smoothed market method of recognizing gains and losses. Although last year's actual investment return of 9.3%, was above the actuarial assumption rate of 7.0 %, the actuarial investment returns, which are calculated utilizing the 5-year smoothed market method of recognizing gains and losses, was less than expected, resulting in an increase in the annual contribution.

In addition, the Police Pension Fund retirement assumption projects that approximately one police officer will retire each year. When the actual number of retirees exceeds the assumed rate, the anticipated result is a significant increase in the annual contribution. However, due to the pension reform legislation which created a second tier of benefits, effective with new hires after, January 1, 2011, the increase in the contribution was not as significant as originally anticipated.

Lastly, the annual contribution for the Police Pension Fund was impacted by a change in mortality assumptions. Based upon changes in the female population of the Police Department workforce, the rates in the Lauterbach & Amen 2012 mortality table were adjusted to reflect an increased percentage of female to male participants. The change in mortality table rates also resulted in an increase in the annual contribution to the Police Pension Fund.

The Police Pension Fund levy also reflects utilization of actuarial methods and assumptions which have previously been discussed and approved by both the Village Board and pension boards, including: a) the Entry Age Normal actuarial cost method; b) a funding target level of 100; c) 5-year smoothed market method of recognizing gains and losses; d) an interest rate assumption of 7.0%.; and e) the Lauterbach & Amen 2012 mortality table (adjusted for female participants).

## Police Pension Fund

The current five year budget (FY 2015-16) also reflects maintaining the employer contribution with 5% increases in subsequent years. In order to maintain this funding level and remain committed to fully funding the annual employer contribution to the pension fund, the Village implemented a cost containment plan to further reduce operating and capital expenditures.

FY 2014-15 estimated actual employer contributions/property tax revenue is under budget by approximately \$25,000 due to: 1) the impact of the new growth figure of 2.4 million EAV on the current 2013 tax levy, as compared to the estimated 7.5 million EAV; and 2) delayed tax receipts from prior year tax credits from property assessment appeals and home foreclosures.

Pension reform legislation was approved in 2010 which included several significant amendments: 1) funding changes for police and fire pension funds; 2) creation of a second tier of benefits for new hires effective January 1, 2011; and 3) expansion of the investment authority for pension funds. Funding changes include extending the amortization period of unfunded pension liabilities from the year 2033 to 2040, which reduced the amount of the Village's employer contributions. In addition, the pension reform legislation requires the calculation of a new minimum employer contribution (or floor), utilizing a specific actuarial cost method, Projected Unit Credit and 90% funding, which could also result in reduced Village's employer contributions, assuming all other variables remain constant.

However, as actual funding can occur utilizing various cost methods or funding percentages, it was the consensus of the Village and Police Pension Board to continue to use of the current actuarial cost method, Entry Age Normal, as it is designed to provide more stable employer to fund at 100% as this has been a long standing priority for the Village of La Grange. In addition, both the Entry Age Normal actuarial cost method and 100% funding comply with generally accepted accounting principles.

Due to the funding changes from pension reform legislation, which again decreased the employer contributions, the Village had the opportunity to reduce the pension interest rate assumption from 7.5% to 7.0%, without creating an additional financial burden on the Village budget. This change in actuarial assumptions has also previously been discussed and recommended by both the Village and Police Pension boards. The net result from the pension reform legislation and change in actuarial assumptions was a small decrease in the Village's required annual contribution in FY 2012-13.

The Police Pension Fund remains positioned to participate in long-term investment earnings from fixed income and domestic/international equity markets. The Police Pension Board will continue to closely monitor investment returns and funding status in consultation with its advisors. As long as the Village remains committed to annually fund required contributions (tax levies) as determined by the actuarial valuations, the Police Pension Fund will reach full funding requirements within the revised statutory timeframe (2040).

## 2. Investment Income

Investment Income in for FY 2014-15 is projected to approximate budget due to the current

## Police Pension Fund

economic conditions, with an estimated overall fiscal year return on investments of 7.0%. Fixed annuities and government securities are currently averaging returns of 1.7% with variable annuity returns currently at 5.1% from May 1<sup>st</sup> thru the end of December. An overall 7.0% return anticipates that the variable annuities will continue with their positive performance ending the fiscal year with a 10.0% percent return. Subsequent year's investment income is projected at 7.0% of funds portfolio balance per actuarial assumptions.

### 3. Employee Contributions

Pursuant to statutory requirement, employee contributions for Article 3 downstate police pension funds are 9.91%. Contributions are estimated to be under budget in FY 2014-15 due to three officers retiring/resigning during the fiscal year. Subsequent year budgets are based on actual payroll information and estimated to increase in out years pursuant to the union contract.

### 4. Pension Payments

FY 2014-15 expenditures are estimated to be over budget due to one regular and one disability retirement occurring during the fiscal year. Pension payment expenditures are budgeted to increase annually at a rate of approximately 2.5% due to pensioners receiving annual increases of 3% and no increases for widow and disability pensions.

### 5. Contribution Refunds

A non-vested police officer who resigns is entitled to a refund of service contributions. Any police officer receiving a refund forfeits all accrued rights in the pension fund. The Police Officer who resigned in FY 2014-15 is currently exploring options regarding his contribution refund, specifically regarding portability to a federal agency and/or rollover to an IRA. Expenditures in FY 2013-14 and FY 2012-13 reflect refunds to police officers who resigned during that fiscal year.

### 6. Legal Fees

Expenditures are significantly over budget in FY 2014-15 due to legal fees associated with the disability pension hearings which occurred during the fiscal year. The budget continues to reflect \$1,000 annually for miscellaneous legal fees associated with the Police Pension Fund.

### 7. Investment/Consultant Fees

Pursuant to changes included as part of the State's pension reform legislation which require fees paid on managed stock funds to be reported separately, this line item reflects management fees paid to Wells Fargo on the Diversified Managed Account (DMA); the Diversified Stock Investment Portfolio (DSIP); the new international equity account (Fund Source); and the pension fund's fixed income manager, McDonnell Investment Management, LLC, based upon the account's quarterly balances.

Police Pension Fund

FY 2013-14 investment increased due to equity investment returns exceeding the actuarial assumption rate.

8. Miscellaneous Expenses

Miscellaneous expenditures are detailed in the following table:

Item	Budget FY 2014-15	Est. Actual FY 2014-15	Budget FY 2015-16	Budget FY 2016-17
State Filing Fee	3,170	3,190	3,337	3,422
Actuarial Fee	1,200	2,400	1,200	2,450
Evare Software Mnt	2,500	2,482	2,575	2,650
IPPPFA Dues	775	775	775	775
Training Seminars/Other	1,000	1,000	1,000	1,000
Disability Medical Evaluations	0	9,810	1,000	1,000
Total	8,645	19,657	9,887	11,297

The annual State filing fee is collected in May of the year following the completion of the Department of Insurance report. The State filing fee is based on .02% of pension funds assets.

FY 2014-15 actuarial fees are over budget as a result of the Police Pension Fund electing to have a full actuarial valuation completed, in lieu of the scheduled actuarial update, due to the four (4) retirements occurring since the last full valuation, which was anticipated to have a significant impact on the employer contribution/property tax levy.

In addition, the Police Pension Fund incurred expenses in FY 2014-15 for three (3) medical evaluations relating to the disability retirement/hearing, pursuant to statutory requirements. Subsequent year budgets include \$1,000 for required medical evaluations until the disability pensioner reaches age 50.

The total cost of the Evare software/maintenance lease of approximately \$7,445 is split equally with the Fire Pension Fund and the Village.



## **FIRE FIGHTERS' PENSION FUND**

### **Statement of Purpose**

The **Fire Fighters' Pension Fund** provides retirement, disability, and death benefits to all eligible members of the Fire Fighters' Pension Fund by investing funds to maximize interest earnings while preserving the safety and liquidity of the Fund's investments. The Fire Fighters' Pension Fund assets are governed by an independent board consisting of three elected members, the Fire Chief and the Village Treasurer.

**VILLAGE OF LA GRANGE  
FIRE PENSION FUND  
FUND BALANCE SUMMARY THROUGH APRIL 30, 2019**

Fund Balance, April 30, 2012			8,858,746
Revenues	2012-13	1,618,388	
Expenses	2012-13	<u>(1,251,833)</u>	<u>366,555</u>
Fund Balance, April 30, 2013			9,225,301
Revenues	2013-14	1,871,420	
Expenses	2013-14	<u>(1,277,242)</u>	<u>594,178</u>
Fund Balance, April 30, 2014			9,819,479
Revenues	2014-15	1,843,521	
Expenses	2014-15	<u>(1,399,715)</u>	<u>443,806</u>
<b>Fund Balance, April 30, 2015</b>			<b>10,263,285</b>
<b>Revenues</b>	<b>2015-16</b>	<b>1,974,596</b>	
<b>Expenses</b>	<b>2015-16</b>	<b><u>(1,505,164)</u></b>	<b><u>469,432</u></b>
<b>Fund Balance, April 30, 2016</b>			<b>10,732,717</b>
Revenues	2016-17	2,068,677	
Expenses	2016-17	<u>(1,539,982)</u>	<u>528,695</u>
Fund Balance, April 30, 2017			11,261,412
Revenues	2017-18	2,169,904	
Expenses	2017-18	<u>(1,577,910)</u>	<u>591,994</u>
Fund Balance, April 30, 2018			11,853,406
Revenues	2018-19	2,278,708	
Expenses	2018-19	<u>(1,614,734)</u>	<u>663,974</u>
Fund Balance, April 30, 2019			12,517,380
Revenues	2019-20	2,395,849	
Expenses	2019-20	<u>(1,654,924)</u>	<u>740,925</u>
Fund Balance, April 30, 2020			<u><u>13,258,305</u></u>

**FIRE PENSION FUND**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<b>7500 REVENUES</b>										
<u>TAXES</u>										
5070	EMPLOYER CONTR/PROP TAXES	761,155	792,782	1,030,404	1,004,644	<b>1,097,454</b>	1,152,327	1,209,943	1,270,440	1,333,962
<u>INTEREST INCOME</u>										
5500	INVESTMENT INTEREST	700,741	925,190	687,959	685,000	<b>718,430</b>	751,290	788,299	829,738	876,217
<u>MISCELLANEOUS REVENUES</u>										
5800	EMPLOYEE CONTRIBUTIONS	146,117	153,448	155,795	153,878	<b>158,712</b>	165,060	171,662	178,529	185,670
5897	NET CHANGE IN F.V.	10,375	-	-	-	-	-	-	-	-
5899	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-
	SUBTOTAL	156,492	153,448	155,795	153,878	<b>158,712</b>	165,060	171,662	178,529	185,670
	TOTAL REVENUES	<u>1,618,388</u>	<u>1,871,420</u>	<u>1,874,158</u>	<u>1,843,521</u>	<u><b>1,974,596</b></u>	<u>2,068,677</u>	<u>2,169,904</u>	<u>2,278,708</u>	<u>2,395,849</u>
<b>EXPENDITURES</b>										
<u>PERSONNEL</u>										
6005	PENSION PAYMENTS	1,200,140	1,215,439	1,251,067	1,320,720	<b>1,423,675</b>	1,455,779	1,488,039	1,521,132	1,554,629
6006	CONTRIBUTION REFUNDS	4,784	-	-	10,122	-	-	-	-	-
	SUBTOTAL	1,204,924	1,215,439	1,251,067	1,330,842	<b>1,423,675</b>	1,455,779	1,488,039	1,521,132	1,554,629
<u>OPERATIONS &amp; CONTRACTUAL</u>										
6233	LEGAL	1,200	1,200	5,000	1,200	<b>5,000</b>	5,000	5,000	5,000	5,000
<u>MISCELLANEOUS EXPENSES</u>										
6801	ADMINISTRATION	2,000	2,000	2,000	2,000	<b>2,000</b>	2,000	2,000	2,000	2,000
6897	INVESTMENT/CONSULTING FEES	33,047	49,632	48,000	57,000	<b>61,000</b>	65,000	69,000	74,000	79,000
6899	MISCELLANEOUS EXPENSES	10,662	8,971	12,062	8,674	<b>13,489</b>	12,203	13,872	12,602	14,296
	SUBTOTAL	45,709	60,603	62,062	67,674	<b>76,489</b>	79,202	84,871	88,602	95,295
	TOTAL FOR DEPARTMENT	<u>1,251,833</u>	<u>1,277,242</u>	<u>1,318,129</u>	<u>1,399,715</u>	<u><b>1,505,164</b></u>	<u>1,539,982</u>	<u>1,577,910</u>	<u>1,614,734</u>	<u>1,654,924</u>

BUD15\16FPENSIONBUD  
2/24/2015

## FIREFIGHTERS' PENSION FUND

### NOTES

This fund serves to pay for current and future retirement benefits of Fire Department employees. There are presently 19 eligible fire personnel contributing to the Fund, and 25 retirees or survivors receiving benefits.

1. Employer Contribution - Property Taxes

The Fire Pension Fund levy (employer contributions) is based on annual independent actuarial valuation and updates. The Village Board held a workshop on October 27, 2014 to review the actuarial methods and assumptions utilized in the valuation report with the pension funds actuary. Pursuant to Village Board direction at the conclusion of the pension workshop, the Fire Pension levy reflects the annual required contribution based upon the independent actuarial valuation of the fund for the year ended April 30, 2014. In addition, the Village received a letter from the Fire Pension Fund Board, requesting the Village levy funds based upon the independent actuarial valuation in the amount of \$1,097,454.

The FY 2015-16 pension levy reflects an overall increase of \$67,000 (6.5%) from the previous year levy primarily due to correction in step increases through the first six years of employment (pursuant to the firefighters' union contract) and the impact of 5-year smoothed market method of recognizing gains and losses. Although last year's actual investment return of 9.5%, was above the actuarial assumption rate of 7.0 %, the actuarial investment returns, which are calculated utilizing the 5-year smoothed market method of recognizing gains and losses, was less than expected, resulting in an increase in the annual contribution.

The Fire Pension Fund levy also reflects utilization of actuarial methods and assumptions which have previously been discussed and approved by both the Village Board and pension boards, including: a) the Entry Age Normal actuarial cost method; b) a funding target level of 100; c) 5-year smoothed market method of recognizing gains and losses; d) an interest rate assumption of 7.0%; and e) the Lauterbach & Amen 2012 mortality table.

The current five year budget (FY 2015-16) also reflects maintaining the employer contribution with 5% increases in subsequent years. In order to maintain this funding level and remain committed to fully funding the annual employer contribution to the pension fund, the Village implemented a cost containment plan to further reduce operating and capital expenditures.

FY 2014-15 estimated actual revenue is under budget by approximately \$25,000 due to: 1) the impact of the new growth figure of 2.4 million EAV on the current 2013 tax levy, as compared to the estimated 7.5 million EAV; and 2) delayed tax receipts from prior year tax credits from property assessment appeals and home foreclosures.

Pension reform legislation was approved in 2010 which included several significant amendments: 1) funding changes for police and fire pension funds; 2) creation of a second

tier of benefits for new hires effective January 1, 2011; and 3) expansion of the investment authority for pension funds. Funding changes include extending the amortization period of unfunded pension liabilities from the year 2033 to 2040, which reduced the amount of the Village's employer contributions. In addition, the pension reform legislation requires the calculation of a new minimum employer contribution (or floor), utilizing a specific actuarial cost method, Projected Unit Credit and 90% funding, which could also result in reduced Village's employer contributions, assuming all other variables remain constant.

However, as actual funding can occur utilizing various cost methods or funding percentages, it was the consensus of the Village and Fire Pension Board to continue to use of the current actuarial cost method, Entry Age Normal, as it is designed to provide more stable employer to fund at 100% as this has been a long standing priority for the Village of La Grange. In addition, both the Entry Age Normal actuarial cost method and 100% funding comply with generally accepted accounting principles.

Due to the funding changes from pension reform legislation, which again decreased the employer contributions, the Village had the opportunity to reduce the pension interest rate assumption from 7.5% to 7.0%, without creating an additional financial burden on the Village budget. This change in actuarial assumptions has also previously been discussed and recommended by both the Village and Fire Police Pension boards. The net result from the pension reform legislation and change in actuarial assumptions was a small decrease in the Village's required annual contribution in FY 2012-13.

The Fire Pension Fund remains positioned to participate in long-term investment earnings from fixed income and domestic/international equity markets. The Fire Pension Board will continue to closely monitor investment returns and funding status in consultation with its advisors. As long as the Village remains committed to annually fund required contributions (tax levies) as determined by the actuarial valuations, the Fire Pension Fund will reach full funding requirements within the revised statutory timeframe (2040).

## 2. Investment Income

Investment Income in FY 2014-15 is projected to be at budget due to the current economic conditions, with an estimated overall fiscal year return on investments of 7.0%. Fixed annuities and government securities are currently averaging returns of 2% with variable annuity returns currently at 6.5% from May 1<sup>st</sup> thru the end of December. An overall 7.0% return anticipates that the variable annuities will continue their recent positive performance ending the fiscal year with a 10.0% percent return. Subsequent year's investment income is projected at 7.0% of funds portfolio balance per actuarial assumptions.

3. Employee Contributions

Pursuant to statutory requirement, employee contributions for Article 4 downstate firefighter pension funds are 9.455%. FY 2014-15 estimated actual expenditures are under budget due to a retirement and temporary vacancies during the fiscal year. Subsequent year contributions are based on actual payroll information and estimated to increase in out years pursuant to the union contract.

4. Pension Payments

FY 2014-15 expenditures are estimated to be over budget due to the retirement of Fire Chief early in the fiscal year. Pension payment expenditures are budgeted to increase annually at a rate of approximately 2.5% due to pensioners receiving annual increases of 3% and no increases for widow and disability pensions.

5. Contribution Refunds

A non-vested firefighter who resigns is entitled to a refund of service contributions. Any firefighter receiving a refund forfeits all accrued rights in the pension fund. Expenditures in FY 2014-15 and FY 2012-13 reflect refunds to firefighters who resigned during that fiscal year.

6. Legal Fees

FY 2015-16 and subsequent fiscal year budgets reflect annual expenditures for miscellaneous legal fees associated with the Fire Pension Fund. Legal fees also include an annual retainer agreement (\$1,200) with an attorney to handle ongoing administrative matters.

7. Investment/Consultant Fees

Pursuant to changes included as part of the State's prior pension reform legislation which required fees paid on managed stock funds to be reported separately, this line item reflects management fees paid to Wells Fargo on the Diversified Managed Account (DMA), the Diversified Stock Investment Portfolio (DSIP), and the pension fund's fixed income manager, McDonnell Investment Management, LLC, based upon the account's quarterly balances.

FY 2013-14 investment fees increased due to equity investment returns exceeding the actuarial assumption rate, and the value of the Fire Pension Fund reaching the 10 million threshold, which allows the fund to invest a higher percentage of their portfolio (55%) in equity investments, which typically have higher management fees.

8. Miscellaneous Expenses

Miscellaneous expenditures are detailed in the following table:

Item	Budget FY 2014-15	Est. Actual FY 2014-15	Budget FY 2015-16	Budget FY 2016-17
State Filing Fee	1,862	1,862	1,964	2,053
Actuarial Fee	950	950	2,450	1,000
Evare Software Mnt	2,500	2,482	2,575	2,650
Seminars/Other	1,500	1,500	1,500	1,500
Physical Exams-Disability	5,000	1,880	5,000	5,000
Total	12,062	8,674	13,849	12,203

The annual State filing fee is collected in May of the year following the completion of the Department of Insurance report. The State filing fee is based on .02% of pension funds

The annual actuarial fee is based on a full valuation every other year with an update performed in the alternate years.

The total cost of the Evare software/maintenance lease of approximately \$7,445 is split equally with the Police Pension Fund and the Village.

The FY 2014-15 and subsequent year budgets include the annual cost of medical evaluations until the disability pensioners reach age 50, pursuant to state statutes, and additional training as mandated by pension reform legislation for Fire Pension Board Trustees.



## SEWER FUND

### Statement of Purpose

The Public Works Department operates and maintains the Village's sanitary, storm and combined sewer systems, consisting of 360,000 feet of sewers and 3,822 manholes, catch basins and inlets. This work is done in accordance with the Metropolitan Water Reclamation District (MWRD) of Greater Chicago, and the Environment Protection Agency (EPA).

### FY 2015-16 Key Objectives

1. Continue the annual program for sewer televising in order to clean and televise sewer segments. Data from this program will then be used in conjunction with the street condition survey to establish the next priorities for infrastructure improvements.
2. Clean and maintain main line sewers on an as-needed basis.
3. Inspect and clean one-fifth of all catch basins within the system.
4. Continue to research and apply for grant opportunities and assess financing options associated with MARS, OARS and area south of 47<sup>th</sup> Street.
5. Continue to coordinate with the regional planning group for a solution to the drainage issues identified for the area south of 47<sup>th</sup> Street.
6. Continue to work with the Metropolitan Water Reclamation District in order to comply with all IEPA and MWRD monitoring requirements.

## PERFORMANCE MEASURES

	2011	2012	2013	2014
In house sewers/catch basins repaired/replace (hours)	345	374	308	398
In house T.V. sewer (hours)	37	26	43	40
Sewer/catch basin cleaning(hours)	400	162	395	452
Sewer Televised (Contractor)(feet)	5,000	0	14,424	47,739

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VILLAGE OF LA GRANGE  
SEWER FUND  
WORKING CAPITAL SUMMARY THROUGH APRIL 30, 2020

Working Capital, April 30, 2012			159,720
Revenues	2012-13	423,783	
Expenses	2012-13	<u>(555,856)</u>	<u>(132,073)</u>
Working Capital, April 30, 2013			27,647
Revenues	2013-14	440,224	
Expenses	2013-14	<u>(413,026)</u>	<u>27,198</u>
Working Capital, April 30, 2014			54,845
Revenues	2014-15	468,510	
Expenses	2014-15	<u>(450,130)</u>	<u>18,380</u>
<b>Working Capital, April 30, 2015</b>			<b>73,225</b>
<b>Revenues</b>	<b>2015-16</b>	<b>3,806,025</b>	
<b>Expenses</b>	<b>2015-16</b>	<b><u>(3,651,841)</u></b>	<b><u>154,184</u></b>
<b>Working Capital, April 30, 2016</b>			<b>227,409</b>
Revenues	2016-17	806,100	
Expenses	2016-17	<u>(716,016)</u>	<u>90,084</u>
Working Capital, April 30, 2017			317,493
Revenues	2017-18	808,500	
Expenses	2017-18	<u>(736,630)</u>	<u>71,870</u>
Working Capital, April 30, 2018			389,363
Revenues	2018-19	806,500	
Expenses	2018-19	<u>(749,420)</u>	<u>57,080</u>
Working Capital, April 30, 2019			446,443
Revenues	2019-20	806,500	
Expenses	2019-20	<u>(760,964)</u>	<u>45,536</u>
Working Capital, April 30, 2020			<u><u>491,979</u></u>

SEWER

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
8000 REVENUES										
CHARGES FOR SERVICES										
5210	SEWER SERVICE FEE	415,041	433,018	500,000	462,500	800,000	800,000	800,000	800,000	800,000
5211	CONNECTION FEES	7,200	7,200	6,000	6,000	6,000	6,000	6,000	6,000	6,000
	SUBTOTAL	422,241	440,218	506,000	468,500	806,000	806,000	806,000	806,000	806,000
INTEREST INCOME										
5500	INVESTMENT INTEREST	107	6	100	10	25	100	2,500	500	500
	SUBTOTAL	107	6	100	10	25	100	2,500	500	500
MISCELLANEOUS REVENUES										
5899	MISC/BOND PROCEEDS	1,435	-	-	-	3,000,000	-	-	-	-
	SUBTOTAL	1,435	-	-	-	3,000,000	-	-	-	-
	TOTAL REVENUES	423,783	440,224	506,100	468,510	3,806,025	806,100	808,500	806,500	806,500

BUD16\16SWRBUD  
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## SEWER FUND

### REVENUE NOTES

#### 1. Sewer Service Fee

The Sewer Fund was established many years ago as an Enterprise Fund to pay for the maintenance and replacement of the Village's sanitary sewer system (as compared to storm sewer and combined storm and sanitary sewer work, which is funded through the Capital Project Fund). The Sewer Fund will however contribute towards but not fully fund, the maintenance and replacement of work involving combined sewers. Our goal is to maintain Sewer Fund reserves at about 50% of operating expenses.

As sewer fees are the sole source of revenue in the Sewer Fund, rate increases are necessary for revenues to keep pace with the increasing cost of operations. Historically, the Village has implemented smaller increases over a period of several years, rather than a larger increase all at once. The last sewer rate increase was a series of 5% increases from FY 2003-04 to FY 2007-08.

In order to provide funding for projected operations and capital expenditures, and to rebuild sewer reserves, staff recommends the planned sewer rate increases of 10% each year, for three consecutive years, beginning in FY 2013-14. As we continue with repairs and main replacement, we may need to consider additional rate increases to fund sewer projects and maintain adequate reserves. We estimate that these planned increases will result in an increase of \$15 per year for each sewer customer.

In addition to the three previous planned rate increases, Sewer fees increase in FY2015-16 from \$0.97 to \$1.50 per 100 cubic feet of water usage to provide funding for a \$3.0 million bond issue, which will be utilized to support sewer system improvements and flood mitigation efforts including: a 50<sup>th</sup> Street storm sewer, Brainard Avenue floodwall and lateral sewer to depression area 5 (additional funds of \$11.5 million are budgeted in Capital Projects Fund).

FY2014-15 sewer service fees are under budget due to above normal rainfall during the spring/early summer months resulting in below average water consumption during the first half of the fiscal year. Please note, sewer fees are based on the cubic feet of water used by property owners multiplied by a separate sewer rate.

#### 2. Connection Fees

Revenues include sewer connection fees which reflect recovery of Village costs for providing these services for new construction. The Village is responsible for inspection and maintenance of the tap into the sewer main.

**SEWER FUND**

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<b>8000</b>	<b>EXPENDITURES</b>	<b>PERSONNEL</b>								
6000	SALARIES - FULL-TIME	135,435	142,158	143,876	141,437	<b>144,266</b>	148,593	153,051	157,643	162,372
	SALARY ALLOCATIONS									
	Salaries - F/T - Admin	27,281	27,933	29,404	29,282	<b>29,832</b>	30,760	31,990	33,277	34,623
	Salaries - F/T - Finance	23,101	23,498	23,725	23,861	<b>24,167</b>	24,430	25,113	25,817	26,543
	Salaries - F/T - Water	18,535	19,961	20,056	20,496	<b>20,357</b>	20,520	21,033	21,559	22,098
		204,352	213,550	217,062	215,075	<b>218,622</b>	224,303	231,188	238,296	245,636
6002	SALARIES - OVERTIME	11,692	24,627	14,000	16,300	<b>17,115</b>	17,971	18,869	19,813	20,803
6004	IMRF CONTRIBUTIONS	28,458	30,315	28,972	29,685	<b>29,467</b>	30,284	31,257	32,264	32,389
6005	FICA/MEDICARE	15,822	17,005	16,142	17,700	<b>17,967</b>	18,534	19,129	19,745	20,383
6009	IRMA CONTRIB / CLAIMS	10,400	8,581	10,739	8,851	<b>11,430</b>	11,430	11,430	11,430	11,430
6010	HEALTH INSURANCE	14,876	15,178	15,857	15,857	<b>16,460</b>	17,670	18,971	20,369	21,872
6020	TRAINING & MEMBERSHIP	308	205	500	500	<b>500</b>	500	500	500	500
6021	UNIFORMS	936	706	1,400	1,400	<b>1,600</b>	1,600	1,600	1,600	1,600
	SUBTOTAL	286,844	310,167	304,672	305,369	<b>313,161</b>	322,293	332,944	344,018	354,613
		<b>SUPPLIES &amp; MATERIALS</b>								
6100	TOOLS & SUPPLIES	854	692	1,500	1,500	<b>1,500</b>	1,500	1,500	1,500	1,500
6102	GAS & OIL	7,009	7,966	8,000	8,000	<b>8,000</b>	8,000	8,000	8,000	8,000
	SUBTOTAL	7,863	8,658	9,500	9,500	<b>9,500</b>	9,500	9,500	9,500	9,500
		<b>OPERATIONS &amp; CONTRACTUAL</b>								
6210	TELEPHONE	2,807	3,182	3,000	3,200	<b>3,300</b>	3,300	3,300	3,300	3,300
6220	MTCE-EQUIPMENT	17,604	26,574	14,000	20,000	<b>14,000</b>	14,000	14,000	14,000	14,000
6224	MTCE-MANHOLE/SEWERS	6,949	626	7,000	7,000	<b>7,000</b>	7,000	7,000	7,000	7,000
6230	PROFESSIONAL SERVICES	6,126	5,967	20,000	20,000	<b>20,000</b>	20,000	20,000	20,000	20,000
6232	AUDITING	1,428	1,344	1,387	1,387	<b>1,456</b>	1,500	1,545	1,591	1,639
	SUBTOTAL	34,914	37,693	45,387	51,587	<b>45,756</b>	45,800	45,845	45,891	45,939

## SEWER

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
<u>CAPITAL OUTLAY</u>										
6600	NEW EQUIPMENT	-	-	3,000	3,250	<b>3,000</b>	3,000	3,000	3,000	3,000
6605	COMPUTER EQUIPMENT	309	951	1,000	-	-	-	-	-	-
6625	SEWERS	185,000	5,000	5,000	5,000	<b>3,005,000</b>	5,000	5,000	5,000	5,000
66XX	SEWER LINING	-	-	-	-	<b>175,000</b>	50,000	50,000	50,000	50,000
6660	EQUIPMENT - RESERVE (ERF)	34,346	39,110	40,424	40,424	<b>40,424</b>	40,424	50,340	52,012	52,912
6681	MANHOLE REPLACEMENT	6,580	11,447	35,000	35,000	<b>35,000</b>	35,000	35,000	35,000	35,000
	SUBTOTAL	226,235	56,508	84,424	83,674	<b>3,258,424</b>	133,424	143,340	145,012	145,912
<u>FINANCING EXPENSES</u>										
6700	BOND PRINCIPAL	-	-	-	-	-	107,500	111,000	114,500	118,000
6701	BOND INTEREST	-	-	-	-	<b>25,000</b>	97,500	94,000	90,500	87,000
	SUBTOTAL	-	-	-	-	<b>25,000</b>	205,000	205,000	205,000	205,000
	TOTAL FOR DEPARTMENT	<u>555,856</u>	<u>413,026</u>	<u>443,983</u>	<u>450,130</u>	<u><b>3,651,841</b></u>	<u>716,016</u>	<u>736,630</u>	<u>749,420</u>	<u>760,964</u>

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**SEWER FUND**

<b>Personnel Services</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>
Director	.15	.15	.15	.15	.15	.15	.15	.15
Crew Leader	1	1	1	1	1	1	1	1
General Utility Worker	1	1	1	1	1	1	1	1
<b>Total</b>	<b>2.15</b>							

**EXPENSE NOTES**

1. Salaries - Full-time

FY2014-15 estimated actual full-time salaries reflect actual negotiated labor rates from the most recent union contract. Subsequent year salaries reflect a cost of living increase and continuation of existing staffing levels.

2. Salaries - Overtime

Expenditures in FY 2013-14 increased significantly due to the severity of winter conditions (record snowfalls and polar vortex) resulting in increased frequency of water main breaks which occurred primarily during the winter months.

3. Maintenance – Equipment

This line item includes expenses associated with maintaining the Sewer Fund’s vehicles and equipment. Based on recent history, subsequent year budgets have been adjusted to reflect increased maintenance costs for the Sewer Fund’s aging vehicles and equipment.

4. Professional Services

Expenses include costs for miscellaneous engineering services, annual updates to the sewer atlas, costs associated with the review and recommendations arising from the sewer televising program, and for the Geographical Information System (GIS).

GIS documents and records the location of Village utilities (water, sewer, lighting) electronically. This system assists the Village staff to locate utilities in the field and make updates to utility atlases. Staff is currently in the process of inputting utility information into the system. This system will replace the existing paper map system. The cost for

implementing the GIS system is shared between the Water (\$35,000) and Sewer (\$15,000) Funds.

5. Sewers

The Sewer Fund was established as an enterprise fund to finance the cost of sanitary sewer expenses. As part of the Street Condition Survey and street improvement projects, staff continues to identify repairs to the various sewers within the roadways to be resurfaced and proposes cost estimates based on the sewer televising program.

This past summer the Village experienced multiple high intensity rain events that exceeded the limited capacity of the Village's sewer system resulting in flooded basements, overland flooding in a number of depressional areas and private property drainage issues. Staff recommended a tiered approach to the prioritization of flooding objectives given the Village's limited resources.

Based on this tiered approach, the Village engaged an engineering firm to perform a hydraulic modeling study of the area south of 47<sup>th</sup> Street to evaluate alternatives that directly address overland flooding in the depressional areas. The hydraulic modeling determined that a storm sewer constructed on 50<sup>th</sup> Street to the depressional area of 50<sup>th</sup> and Spring, with laterals constructed to other depressional areas was the most effective solution to reduce the incidences of overland flooding. Also included is the construction of a flood wall on Brainard Avenue which will increase the overtopping elevation of storm water from the adjacent La Grange County Club. Please see the Capital Projects Fund for a complete description of these projects.

Budgeted expenditures in FY 2015-16 include \$3,000,000 to partially fund the sewer system improvements. Additional funding of \$11,500,000 is budgeted in the Capital Projects Fund for these projects.

Staff recommends that the Village maintains a measure of flexibility in re-prioritizing the projects noted above should project expenses be different than amounts estimated or if additional funding is received through grants. Staff will continue to seek out grants for these projects to reduce the cost of the projects to Village residents, through MWRD, FEMA, the State of Illinois and Cook County.

The FY 2014-15 budget includes the annual \$5,000 NPDES (National Pollutants Discharge Elimination System) permit fee charged by the State of Illinois for the discharge of combined sewage.

FY 2012-13 expenditures include costs associated with the Poplar Place drainage improvements project. The overall project came in below the estimated cost. Please note,

funds for construction costs for this project were also budgeted in the Capital Projects Fund in FY 2012-13.

6. Sewer Lining

The Village owns and maintains approximately 360,000 feet of sewers. The life expectancy of a sewer can vary, but a conservative estimate is that the useful life of a sewer is 100 years. Therefore a rehabilitation program to repair, replace and/or rehabilitate the existing infrastructure is required to maintain the functionality of the existing system. Traditionally, the Village splits the cost of maintaining combined sewers between the Capital Projects Fund (storm sewer portion, 90%) and Sewer Fund (sanitary sewer portion, 10%).

In order to start repairing some of the Village's sewers, staff proposed an annual sewer lining program with a cured-in-place liner that provides a new structurally sufficient pipe within the existing pipe. This process is less disruptive to residents since it does not require traditional open trench methods for installation.

Although replacing the Village's aging sewer infrastructure remains an important long term goal, due to limited funding, this program was put on hold until sufficient reserves were accumulated to sustain the program on an annual basis. This maintenance activity is planned to resume in FY 2016-17 in the amount of \$50,000 per year with a corresponding \$100,000 budgeted in the Capital Projects line item. Due to the increase in sewer revenues, the budget for this line item was increased from \$10,000 to \$50,000.

In addition, in response to the aforementioned severe summer storm events, an emergency sewer televising program was completed in FY 2014-15. Based on preliminary reports, the FY 2015-16 sewer lining budget includes \$175,000 in the Sewer Fund and \$600,000 in the Capital Projects Fund to address immediate repairs identified as part of the sewer televising program. These budget estimates will be updated based on the finalized scope of work, engineering, funding schedule and actual bid prices received.

7. Manhole Replacement

In order to properly establish street reconstruction priorities, condition of the water and sewer infrastructure must be taken into consideration. Previously, the Village budgeted funds within the Capital Projects and Sewer Funds to conduct the cleaning and televising of our sewer system infrastructure over a six-year period. It was proposed that after completion of the sewer televising program in FY 2010-11, funding would shift back to the manhole replacement program. Due to reduced funding, the manhole replacement program has been temporarily discontinued in the Capital Projects Fund.

The Sewer Fund will continue to provide funding for the ongoing maintenance and repair of manholes within the sewer system in subsequent years. Manhole replacement will also

continue to be completed as part of street resurfacing projects. The Capital Projects Fund budget reflects the continuation of the sewer televising program due to the importance of assessing the condition of the mains, identifying areas that require immediate repair and removing debris within the sewers to maintain the optimum operational effect of the sewer system.

8. Bond Principal/Interest

Beginning in FY2015-16 finance expenses reflect debt service requirements for the proposed \$3.0 million sewer improvement bonds. Due to the timing of the bond issue, the first bond payment due December 1, 2015 will consist of interest only payment for approximately three months.



## DEBT SERVICE FUND

### Statement of Purpose

The **Debt Service Fund** was established to account for funds necessary to repay general long-term debt obligations of the Village's governmental type of funds. Current outstanding bond indebtedness of the governmental funds include bond issues from the General, Capital, and Tax Increment Financing Funds. Debt obligations of the Village's enterprise type of funds, including the Water, Parking and Sewer Funds, are accounted for within these funds.

**VILLAGE OF LA GRANGE  
DEBT SERVICE FUND  
FUND BALANCE SUMMARY THROUGH APRIL 30, 2020**

Working Capital, April 30, 2012			10,500
Revenues	2012-13	300,312	
Expenses	2012-13	<u>(300,305)</u>	<u>7</u>
Working Capital, April 30, 2013			10,507
Revenues	2013-14	301,550	
Expenses	2013-14	<u>(301,545)</u>	<u>5</u>
Working Capital, April 30, 2014			10,512
Revenues	2014-15	302,300	
Expenses	2014-15	<u>(302,295)</u>	<u>5</u>
<b>Working Capital, April 30, 2015</b>			<b>10,517</b>
<b>Revenues</b>	<b>2015-16</b>	402,550	
<b>Expenses</b>	<b>2015-16</b>	<u>(402,545)</u>	<u>5</u>
<b>Working Capital, April 30, 2016</b>			<b>10,522</b>
Revenues	2016-17	1,092,290	
Expenses	2016-17	<u>(1,092,285)</u>	<u>5</u>
Working Capital, April 30, 2017			10,527
Revenues	2017-18	1,096,510	
Expenses	2017-18	<u>(1,096,505)</u>	<u>5</u>
Working Capital, April 30, 2018			10,532
Revenues	2018-19	790,005	
Expenses	2018-19	<u>(790,000)</u>	<u>5</u>
Working Capital, April 30, 2019			10,537
Revenues	2019-20	790,005	
Expenses	2019-20	<u>(790,000)</u>	<u>5</u>
Working Capital, April 30, 2020			<u><u>10,542</u></u>

DEBT SERVICE FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST. ACT	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
9000	REVENUES									
	TAXES									
5000	PROPERTY TAXES	-	-	-	-	-	-	-	-	-
	INTEREST INCOME									
5500	INVESTMENT INTEREST	7	5	5	5	5	5	5	5	5
	TRANSFERS IN									
5940	TRANSFER FROM CAP PROJ	300,305	301,545	302,295	302,295	302,545	302,285	306,505	-	-
5940	TRANSFER FROM CAP PROJ	-	-	-	-	100,000	790,000	790,000	790,000	790,000
	SUBTOTAL	300,305	301,545	302,295	302,295	402,545	1,092,285	1,096,505	790,000	790,000
	TOTAL REVENUES	300,312	301,550	302,300	302,300	402,550	1,092,290	1,096,510	790,005	790,005
	EXPENDITURES									
	FINANCING EXPENDITURES									
6705	05 ST LIGHT REFUNDING - PPL	240,000	250,000	260,000	260,000	270,000	280,000	295,000	-	-
6706	05 ST LIGHT REFUNDING - INT	60,305	51,545	42,295	42,295	32,545	22,285	11,505	-	-
6712	15 SEWER IMPRV MNT BONDS - PPL	-	-	-	-	-	417,000	430,000	445,000	460,000
6713	15 SEWER IMPRV MNT BONDS - INT	-	-	-	-	100,000	373,000	360,000	345,000	330,000
	TOTAL FINANCING EXPENDITURES	300,305	301,545	302,295	302,295	402,545	1,092,285	1,096,505	790,000	790,000
	TOTAL FOR DEPARTMENT	300,305	301,545	302,295	302,295	402,545	1,092,285	1,096,505	790,000	790,000

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## DEBT SERVICE FUND

### NOTES

The Debt Service Fund is used to account for funds necessary to repay general long-term debt obligations of the Village's governmental type funds. Outstanding indebtedness of the governmental funds includes bond issues from the General, Capital, and Tax Increment Financing Funds. Debt obligations of the Village's enterprise type of funds, including the Water, Parking and Sewer Funds are accounted for within their respective funds.

The Debt Service Fund receives a transfer of approximately \$300,000 annually from the Capital Projects Fund for repayment of the \$2.85 million Alternate Revenue Bond, Series 2005 issue which refunded the 1998 Street light bonds.

\$2.85 Million Alternate Revenue Refunding Issue December 2005 (Street Light Program)			
Date	Principal	Interest	Total
FY 2015-16	270,000	32,545	302,545
FY 2016-17	280,000	22,285	302,285
FY 2017-18	295,000	11,505	306,505
<b>TOTAL</b>	<b>845,000</b>	<b>66,335</b>	<b>911,335</b>

The Debt Service Fund also reflects an annual transfer of \$790,000 from the Capital Projects Fund for repayment of the proposed \$11.5 million Sewer Improvement Bonds. Due to the timing of the bond issue, the first anticipated bond payment due December 1, 2015 will consist of interest only payment for approximately three months in FY 2015-16.

For details on the Village's debt policies, see the "Capital Improvements Program/Debt Summary" section of this budget.

<b>VILLAGE EMPLOYMENT ROSTER</b>						
<b>by</b>						
<b>Department/Division (Budget Authorized)</b>						
<b>DEPARTMENT/ DIVISION</b>	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>
<b>FULL-TIME PERSONNEL</b>						
Administration	4	4	4	4	4	4
Community Development	6	6	6	6	6	5
Finance	5	5	5	5	5	5
Fire	21	21	21	21	20	20
Police	35	35	35	35	35	35
Parking	3	3	3	3	3	3
Sewer	2.15	2.15	2.15	2.15	2.15	2.15
Public Works	13.675	13.675	13.675	13.675	13.675	13.675
Water	9.175	9.175	9.175	9.175	9.175	9.175
<b>TOTAL FULL-TIME</b>	<b>99</b>	<b>99</b>	<b>99</b>	<b>99</b>	<b>98</b>	<b>97</b>
<b>PART-TIME PERSONNEL</b>						
Regular *	9	8	6	6	7	8
Seasonal **	21	21	21	21	21	21
<b>TOTAL PART-TIME</b>	<b>30</b>	<b>29</b>	<b>27</b>	<b>27</b>	<b>28</b>	<b>29</b>
<b>GRAND TOTAL</b>	<b>129</b>	<b>128</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>126</b>

\* Part-Time (Regular) — 2 Community Development Clerk, 1 Administrative Secretary, 1 Parking Clerk, 1 Telecommunications Operator, 3 Part-Time Police Officers

\*\* Part-Time (Seasonal) — 12 Crossing Guard, 7 DPW Summer Help, 2 Water Summer Help

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**POSITION CLASSIFICATION SYSTEM  
and  
COMPENSATION PLAN SCHEDULE  
for Full-Time Employees  
May 1, 2015 (Proposed)**

**Non-Union Personnel**

<u>Pay Grade</u>	<u>Position(s)</u>	<u>Minimum Salary</u>	<u>Maximum Salary</u>
1	Receptionist	38,551	50,990
2	Parking Enforcement Officer	37,941	52,885
3	Administrative Secretary / Parking Clerk	36,150	54,827
4	Account Clerk	37,066	59,659
5	Executive Secretary / Office Mgr / Payroll Clerk-Benefits Specialist	46,451	65,476
6	Building Inspector / Environmental Health-Code Enforcement Officer	53,961	74,457
7	Assistant Finance Director / Asst. Community Dev. Dir-Planner	60,463	78,824
8	DPW Foreman	67,283	87,447
9	Police Sergeant	87,196	96,220
10	Fire Captain	93,232	103,193
11	Assistant Director of Public Works	91,821	109,902
12	Deputy Chief of Police	101,030	113,680
13	Assistant Village Manager / Community Development Director	108,621	117,618
14	Fire Chief	108,353	117,735
15	Finance Director	108,907	118,767
16	Director of Public Works	109,898	132,083
17	Police Chief	115,793	134,617
18	Village Manager	162,775*	

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<b>Union Personnel</b>	Firefighter/Paramedic	In Negotiations	
	Fire Lieutenant	In Negotiations	
	General Utility Worker	45,011	64,189
	Crew Leader/Mechanic/Forester	53,706	76,565
	Police Officer	61,901	88,379
	Telecommunications Operator	44,394	63,295

\*Contractual employee; salary effective as of May 1, 2014

**VILLAGE OF LA GRANGE**  
**SALARIES FOR PART-TIME EMPLOYEES**

**May 1, 2015 (Proposed)**

POSITION	MINIMUM	MAXIMUM
Telecommunications Operator	14.45	19.59
Community Development Clerk/ Parking Clerk	14.81	21.18
Administrative Secretary	15.23	22.33
Part-time Police Officers*	17.00	21.00
Seasonal DPW/Water **	8.25	9.25

CROSSING GUARDS	
1 hour, 45 minutes/day	234.41 biweekly
3 hours, 15 minutes/day	373.03 biweekly

\* A competitive maximum has been established to the salary range for budgetary purposes. Annual increases are budgeted in an amount consistent with the general wage adjustment effective May 1<sup>st</sup> of each year for this class of employees. The range will be evaluated annually and indexed to the marketplace accordingly. Any individual salary increases granted will be at the discretion of the Police Chief depending upon performance, hours worked, etc.

\*\* Seasonal Help/Intern positions have fixed minimum and maximum rates and do not receive an annual general wage adjustment.

Village of La Grange - FY 2014-15 Budget  
 Summary of Employee Compensation & Benefits

		Full-Time Part-Time	Date Employed	Actual FY 2013-14 Salary/OT	Salaries (3)		Benefits			Miscellaneous Compensation					Pensions				Total
					Budgeted FY 2014-15 Salary (1)	Merit / Step (2)	Health Ins (4)	Life Ins (5)	Life Ins Stipend (6)	Car Alwnc (7)	Sqd Leadr/ Invstigt (8)	Cell Phone (9)	Uniform Alwnc (10)	IMRF Pension (11)	Police/Fire Pension (12)	FICA / Medcre (13)	Exempt / Medicare Only (14)	ICMA RC (15)	
<b>ADMINISTRATION</b>																			
	Position																		
PILIPISZYN	MANAGER	FT	5/26/92	168,654	165,013	0	n/a	-	76	1,000	3,600		Y		21,501		12,623	5,000	208,814
PETERSON	ASST. MGR	FT	8/7/06	118,253	115,882	3,187	15,530	F	76	350			Y		15,099		8,865		158,989
BENJAMIN	EXEC. SECR	FT	5/3/89	65,650	64,508	1,774	5,849	S	76						8,405		4,935		85,547
ELDER	ADMIN. SECR	FT	4/5/99	54,972	54,016	1,485	15,530	F	76						7,038		4,132		82,277
<b>FINANCE</b>																			
CIPPARRONE	DIRECTOR	FT	11/22/93	119,658	117,012	3,218	15,530	F	76	350			Y		15,247		8,951		160,384
MUNIZZA	ASST DIR.	FT	12/9/96	79,415	77,659	2,136	15,530	F	76						10,119		5,941		111,461
KRUK	P/R CLK	FT	2/3/92	65,966	64,508	1,774	15,530	F	76						8,405		4,935		95,228
CLAUSER	A/P CLK	FT	5/27/00	59,238	58,777	1,616	15,530	F	76						7,659		4,496		88,154
ARQUILLA	WTR CLK	FT	9/25/06	46,611	47,710	656	15,530	F	76						6,217		3,650		73,838
<b>COMMUNITY DEVELOPMENT</b>																			
BENJAMIN	BLDG DIR	FT	5/15/89	117,361	115,879	3,187	5,849	S	76	350	THV		Y		15,099		8,865		149,305
GONZALEZ	ADM ASST	FT	1/1/99	54,441	53,423	2,078	15,530	F	76						6,961		4,087		82,155
MESAROS	PLANNER	FT	7/12/01	78,651	77,659	2,136	5,849	S	76						10,119		5,941		101,780
TRUSNER	CODE ENF	FT	3/1/05	73,754	73,357	2,017	15,530	F	76				Y		9,558		5,612		106,150
KLINKER	BLDG INSP.	FT-30 hr/wk	11/10/08	59,150	58,701	1,614	15,530	F	76				Y		7,649		4,491		88,060
BOYLE	BLDG INSP.	FT	5/1/08	54,826	56,446	776	15,530	F	76						7,355		4,318		84,501
GOMOLINSKI	BLDG CLERK	PT-15 hr/wk	6/20/07	16,877	16,297	205	n/a	n/a							n/a		1,247		17,749

Village of La Grange - FY 2014-15 Budget  
 Summary of Employee Compensation & Benefits

POLICE	Position	Full-Time Part-Time	Date Employed	Actual FY 2013-14 Salary/OT	Salaries (3)		Benefits			Miscellaneous Compensation					Pensions			Total		
					Budgeted FY 2014-15 Salary (1)	Merit / Step (2)	Health Ins (4)	Life Ins (5)	VM/DH Ins Stipend (6)	Car Alwnc (7)	Sqd Leadr/ Invstigt (8)	Other / Cell Phone (9)	Uniform Alwnc (10)	IMRF Pension (11)	Police/Fire Pension (12)	FICA / Medcare (13)	Exempt / Medicare Only (14)		ICMA RC (15)	
HOLUB	CHIEF	FT	4/1/03	134,323	132,628	3,647	24,797	P	76	350	THV		Y	600	22,719		10,146			194,963
STRASSER	LIEUT	FT	10/2/89	110,840	108,650	2,988	5,849	S	76					600		50,935		1,575		170,673
VACANT	LIEUT	FT	n/a		n/a		n/a	n/a								n/a		n/a		n/a
PETERS	SGT	FT	10/9/95	102,142	94,068	2,587	15,530	F	76					600		44,099		1,364		158,324
KIELCZYNSKI	SGT	FT	1/16/81	103,359	94,068	2,587	15,530	F	76					600		44,099		n/a		156,960
CIMBALISTA	SGT	FT	6/22/90	111,569	94,068	2,587	15,530	F	76					600		44,099		1,364		158,324
BERG	SGT/K-9	FT	10/2/89	113,989	94,068	2,587	15,530	F	76			1,800		600		44,099		1,364		160,124
ODOM	SGT	FT	10/3/97	96,689	94,068	2,587	15,530	F	76					600		44,099		1,364		158,324
COZEN	PATROL	FT	1/2/89	52,976	84,739	(1)	15,530	F	76					600		39,726		1,229		141,899
ROHLICEK	PATROL/SQD LDR	FT	1/4/93	101,054	84,739	(1)	15,530	F	76			1,200		600		39,726		1,229		143,099
KNEIFEL	PATROL	FT	1/13/97	58,518	84,739	(1)	15,530	F	76					600		39,726		1,229		141,899
LJUBENKO	PATROL/SQD LDR	FT	8/2/99	95,284	84,739	(1)	5,849	S	76			1,200		600		39,726		1,229		133,418
HERRERA	PATROL	FT	7/10/00	96,756	84,739	(1)	n/a	-	76					600		39,726		1,229		126,369
BURRELL	PATROL	FT	1/8/01	85,614	84,739	(1)	n/a	-	76					600		39,726		1,229		126,369
WARDLAW	PATROL/SQD LDR	FT	1/10/01	102,889	84,739	(1)	n/a	-	76			1,200		600		39,726		1,229		127,569
PACANA	PATROL	FT	1/8/01	84,398	84,739	(1)	15,530	F	76					600		39,726		1,229		141,899
MONCIVAIS	PATROL	FT	5/29/01	95,385	84,739	(1)	5,849	S	76					600		39,726		1,229		132,218
FULLA	PATROL/INV	FT	10/8/01	109,128	84,739	(1)	15,530	F	76			1,200		700		39,726		1,229		143,199
BALON	PATROL	FT	6/9/03	107,715	84,739	(1)	15,530	F	76					600		39,726		1,229		141,899
ROGERS	PATROL	FT	7/5/04	85,180	84,739	(1)	5,849	S	76					600		39,726		1,229		132,218
UHER	PATROL/INV	FT	7/5/04	106,203	84,739	(1)	5,849	S	76			1,200		600		39,726		1,229		133,418
GILL	PATROL	FT	9/22/08	94,786	79,794	2,434	15,530	F	76					600		37,407		1,157		136,998
WOLF	PATROL	FT	9/22/08	91,647	79,794	2,434	5,849	S	76					600		37,407		1,157		127,317
COMSTOCK	PATROL	FT	8/4/12	71,280	62,972	1,921	5,849	S	76					600		29,521		913		101,852
ANDRIES	PATROL	FT	9/10/12	65,955	62,972	1,921	5,849	S	76					600		29,521		913		101,852
A.COLEMAN	PATROL	FT	9/23/13	36,566	61,724	1,883	5,849	S	76					600		28,936		895		99,963
IRIZARRY	PATROL	FT	9/23/13	37,925	61,724	1,883	5,849	S	76					600		28,936		895		99,963
COLEMAN	SECRETARY	FT	6/7/04	55,105	54,205	1,107	n/a	-	76					300	7,063		4,147			66,897
SEYMOUR	COM OP/DIPATCH	FT	12/21/92	72,335	62,361	n/a	5,849	S	76					300	8,132		4,771			81,488
LOCKWOOD	COM OP/DIPATCH	FT	11/28/98	72,680	62,361	n/a	15,530	F	76					300	8,132		4,771			91,169
BISEK	COM OP/DIPATCH	FT	3/13/99	69,105	62,361	n/a	15,530	F	76					300	8,132		4,771			91,169
DONOVAN	COM OP/DIPATCH	FT	11/25/02	70,135	62,361	n/a	15,530	F	76					300	8,132		4,771			91,169
BOROWITZ	COM OP/DIPATCH	FT	5/1/08	59,440	52,988	795	15,530	S	76					300	6,910		4,054			80,652
DRAKE	COM OP/DIPATCH	FT	1/14/13	48,483	45,708	686	5,849	S	76					300	5,960		3,497			62,075
PROGRAM BUDGET	COM OP/DIPATCH	PT-20 hr/wk	n/a	15,402	17,923	n/a	n/a	n/a								n/a		1,371		19,294
PROGRAM BUDGET	CRSSNG GUARDS	PT-varies	n/a	74,772	83,948	n/a	n/a	n/a								n/a		6,422		90,370
PROGRAM BUDGET	POLICE OFFICER	PT-45 hr/wk	n/a	27,643	51,880	n/a	n/a	n/a								n/a		3,969		55,849
HANNON	PEO	FT	5/10/2004	53,192	52,103	1,433	5,849	S	76						6,789		3,986			70,236
KOTRBA	PEO	FT	3/3/2008	44,189	45,656	628	5,849	S	76						5,949		3,493			61,650
LIEPE	PARKING CLK	FT	2/1/2005	53,698	54,011	1,485	15,530	F	76						7,038		4,132			82,271
ZICKUS, A	PEO/RECORDS	PT-30 hr/wk	3/28/2005	31,268	30,385	895	n/a	n/a							4,254		2,324			37,858

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Footnotes:

(1) Budgeted salary for non-union employees includes General Wage Adjustment effective May 1. Since 1994, annual increases have been tied to the tax cap/CPI. During this 18 year period, the average annual increase has been 2.5%. The general wage increase is intended to adjust salary ranges in order for the Village to remain competitive in attracting and retaining Village employees. Incumbent employees receive a general wage adjustment so that their relative placement within the salary range remains the same. This is deliberate so as to avoid having newly-hired employees "leap-frog" incumbents.

To remain competitive with the marketplace, salary ranges are generally established as follows: minimum salary = 50th percentile and maximum salary = 65th percentile of comparable classifications. To maintain the system, salary ranges are generally reviewed every three years and benchmarked against comparable jurisdictions. The last time salary ranges needed to be indexed was in 2006.

Annual wage increases for unionized employees are negotiated. Those increases, however, are generally consistent with meeting the Village's overall goals of administering a personnel and compensation system that is fair and reasonable as described above.

Pursuant to Village policy, non-union employees will receive a 1.7% general wage adjustment effective May 1, 2014. As a part of cost containment efforts, the Village Manager has not received a general wage adjustment or merit increase in FY 2013-14, for a fourth consecutive fiscal year. The contractual annual wage adjustments for the Fire and Public Works unions are 3.5% and 2.5% respectively, effective May 1, 2012. Police Officer salaries are current as of the expired union contract which ended April 30, 2011. Negotiations are on-going for a successor collective bargaining agreement (CBA) with the Police Union. Salaries for Telecommunicators are current, but subject to retroactive adjustments as a first CBA for Telecommunicators is currently being negotiated.

(2) All Village employees have their performance reviewed on an annual basis to provide appropriate feedback and to reinforce the value of individual contributions towards meeting departmental and Village goals. Job enrichment, personal growth and professional development are also stressed for purposes of maintaining a motivated workforce and succession planning.

Non-Union employees are eligible for merit pay as part of their performance evaluation. Merit performance is rated from 0-4% as provided in the merit pay system policy. This wage increase is what allows for non-union employees to progress through the salary range. Budgeted merit pay for non-union employees is based on a performance evaluation average of 2.75%. Employees at top pay receive merit pay in the form of a bonus; it is not added to base wages. It takes non-union employees approximately between 10-15 years to reach top pay.

Union employees progress through their respective salary ranges in the form of a step increase per their collective bargaining agreements (CBA). While steps are based on years of service, union employees must satisfactorily meet performance objectives in order to receive a step increase (pass/fail). A step increase under the Fire CBA is 5.5%. A step increase under the Public Works CBA is 3.0%. A step increase under the (expired) Police CBA is 6.1%. While union employees may reach the maximum salary for their position classification faster than non-union employees, they do not receive bonuses. A first contract for Telecommunicators is currently being negotiated.

(3) Overtime is not included on an individual basis as it is a function of operational necessity and has no relationship to the individual for purposes of budget preparation. That being said, overtime is budgeted annually per Department and is closely scrutinized down to each pay period to evaluate financial and operational trends. The Village offers employees the opportunity to elect compensatory time in lieu of overtime. The benefit of compensatory time is that it is intended to reduce the Village's financial obligation by converting it into an opportunity cost that is managed by effective scheduling. Compensatory time is also scrutinized closely as it can accumulate at higher hourly rates over time and if not used prior to retirement / separation it can return as a financial obligation to be paid out at the employee's final rate of pay.

(4) Reflects annual Village cost for single or family HMO plan. Effective May 1, 2012, The employee contribution towards group health insurance will increase from 10% to 12% of premiums. Vision is a limited benefit as part of health insurance. Dental is a separate plan benefit and is paid 100% by the employee. Some employees are not eligible for health insurance and or have declined coverage.

(5) Reflects annual Village cost - employees pay 1/3 of the premium for \$50,000 life insurance policy.

(6) Reflects annual stipend for supplemental group life insurance benefit provided to Village Manager, Assistant Village Manager and Department Heads.

(7) Reflects Car Allowance for Village Manager per employment agreement. Certain employees receive a take home vehicle (THV) to be used to respond to emergencies.

(8) Reflects annual stipend for Police Officers serving in the capacity of Squad Leader or Investigator per CBA.

(9) Reflects those employees who receive a cell phone stipend or are issued a cell phone. Village Manager, Finance Director, Police Chief, Fire Chief, and Director of Public Works are either issued phones or reimbursed for cell phone expenses. Assistant Village Manager, Director of Community Development and Inspectional Staff receive annual stipends ranging from \$100 - \$120. These Village officials/employees are required to have a cell phone with them at all times for Village business.

(10) Reflects annual Uniform Allowance for Police, Fire and Public Works employees as provided through their CBA or by policy if non-union.

(11) Reflects the Village portion of the annual IMRF pension allocation based on 13% employer contribution rate which is determined by IMRF per statutory requirements. Employees contribute 4.5% annually to their IMRF pension as determined by statute. The actual pension at the time of retirement is based on applicable statutory provisions.

(12) Police and Fire pension employer contributions based on percentage of payroll, pursuant to actuarial valuations as dictated by statute at 46.88% and 66.16%, respectively. Employees contribute 9.45% annually in the Fire Department and 9.91% annually in the Police Department towards their respective pensions as determined by statute. The actual pension at the time of retirement is based on applicable statutory provisions.

(13) Reflects Village portion of FICA and Medicare taxes as required by the Federal Government.

(14) Reflects Village portion of Medicare taxes as required by the Federal Government for Police and Fire employees. Police and Fire employees are not eligible for social security. Police and Fire employees hired prior to 1986 are neither eligible for social security nor Medicare.

(15) Reflects Village Manager stipend per employment agreement for 457 supplemental retirement savings plan.

(16) No category is provided for Disability because it is provided as a part of various pension plans.

(17) No category is provided for Loans as this is not a benefit that the Village provides.

(18) No category is provided for Housing Allowance as this is not a benefit that the Village provides.

Village of La Grange - FY 2014-15

Summary of Employee Vacation and Sick Leave Benefits for the calendar year ending December 31, 2013

ADMINISTRATION	Position	Date Employed	Sick Leave - Days (1)		Vacation Leave - Days (2)		Paid Holidays (3)	Floating Holiday/FLSA Kelly Days (4)	Admin Holidays (5)
			Accrued	Annual	Accrued	Annual			
PILIPISZYN	MANAGER	5/26/92	152	12	60	25	9	2	2
PETERSON	ASST. MGR	8/7/06	70	12	10	20	9	2	2
BENJAMIN	EXEC. SECR	5/3/89	154	12	25	25	9	2	2
ELDER	ADMIN. SECR	4/5/99	113	12	33	20	9	2	2
<b>FINANCE</b>									
CIPPARRONE	DIRECTOR	11/22/93	165	12	5	25	9	2	2
MUNIZZA	ASST DIR.	12/9/96	178	12	24	20	9	2	2
KRUK	P/R CLK	2/3/92	178	12	23	25	9	2	2
CLAUSER	A/P CLK	5/27/00	7	12	14	15	9	2	2
ARQUILLA	WATR BILLING CLRK	9/25/06	10	12	8	10	9	2	2
<b>COMMUNITY DEVELOPMENT</b>									
BENJAMIN	BLDG DIR	5/15/89	216	12	27	25	9	2	2
GONZALEZ	ADM ASST	1/1/99	109	12	21	20	9	2	2
MESAROS	PLANNER	7/12/01	72	12	19	20	9	2	2
TRUSNER	CODE ENF	3/1/05	63	12	6	15	9	2	2
KLINKER	BLDG INSP.	11/10/08	23	12	12	10	9	2	2
BOYLE	BLDG INSP.	5/1/08	32	12	13	10	9	2	2
GOMOLINSKI	BLDG CLERK	6/20/07		n/a		n/a	9	n/a	2

Regular full-time, non-union employees earn and accumulate vacation leave on a monthly basis according to the following schedule:

Years of Completed Service	Vacation	Vacation
	Days per Month	Days per Year
Commencement through completion of 5 years	.83 days	10
Commencement of 6th year through 12 years	1.25 days	15
Commencement of 13th year through 19 years	1.66 days	20
Commencement of 20th year and thereafter	2.08 days	25

Village Manager, Assistant Village Manager and Department Heads earn and accumulate vacation leave on a monthly basis according to the following schedule:

Years of Completed Service	Vacation	Vacation
	Days per Month	Days per Year
Commencement through completion of 9 years	1.25 days	15
Commencement of 10th year through 19 years	1.66 days	20
Commencement of 20th year and thereafter	2.08 days	25

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Village of La Grange - FY 2014-15

Summary of Employee Vacation and Sick Leave Benefits for the calendar year ending December 31, 2013

POLICE	Position	Date Employed	Sick Leave - Days (1)		Vacation Leave - Days (2)		Paid Holidays (3)	Floating Holiday/FLSA Kelly Days (4)	Admin Holidays (5)
			Accrued	Annual	Accrued	Annual			
HOLUB	CHIEF	4/1/03	87	12	19	15	9	2	2
STRASSER	LIEUT	10/2/89	39	12	22	25	9	2	2
PETERS	SGT	10/9/95	98	12	10	20	9	2	2
KIELCZYNSKI	SGT	1/16/81	91	12	4	25	9	2	2
CIMBALISTA	SGT	6/22/90	167	12	22	25	9	2	2
BERG	SGT/K-9	10/2/89	64	12	18	25	9	2	2
ODOM	SGT	10/3/97	152	12	8	20	9	2	2
COZEN	PATROL	1/2/89	0	12	0	25	9	2	2
ROHLICEK	PATROL/SQD LDR	1/4/93	203	12	32	25	9	2	2
KNEIFEL	PATROL	1/13/97	0	12	0	20	9	2	2
LJUBENKO	PATROL/SQD LDR	8/2/99	156	12	33	20	9	2	2
HERRERA	PATROL	7/10/00	152	12	19	20	9	2	2
BURRELL	PATROL	1/8/01	13	12	8	20	9	2	2
WARDLAW	PATROL/SQD LDR	1/10/01	136	12	24	20	9	2	2
PACANA	PATROL	1/8/01	0	13	18	20	9	2	2
MONCIVAIS	PATROL	5/29/01	63	12	5	20	9	2	2
FULLA	PATROL/INV	10/8/01	74	12	7	20	9	2	2
BALON	PATROL	6/9/03	48	12	15	15	9	2	2
ROGERS	PATROL	7/5/04	2	12	4	15	9	2	2
UHER	PATROL/INV	7/5/04	28	12	6	15	9	2	2
GILL	PATROL	9/22/08	56	12	9	15	9	2	2
WOLF	PATROL	9/22/08	47	12	7	15	9	2	2
COMSTOCK	PATROL	8/4/12	17	12	4	10	9	2	2
ANDRIES	PATROL	9/10/12	16	12	3	10	9	2	2
A.COLEMAN	PATROL	9/23/13	3	12	2	10	9	2	2
IRIZARRY	PATROL	9/23/13	3	12	2	10	9	2	2
COLEMAN	SECRETARY	6/7/04	64	12	7	15	9	2	2
SEYMOUR	COM OP/DIPATCH	12/21/92	44	12	24	25	9	2	2
RAPP K	COM OP/DIPATCH	4/29/00	91	12	21	20	9	2	2
BIESEK	COM OP/DIPATCH	3/13/99	15	12	7	20	9	2	2
DONOVAN	COM OP/DIPATCH	11/25/02	2	12	2	15	9	2	2
MESICH	COM OP/DIPATCH	5/1/08	16	12	8	15	9	2	2
DRAKE	COM OP/DIPATCH	1/14/13	7	12	2	10	9	2	2
HANNON	PEO	5/10/2004	51	12	12	15	9	2	2
KOTRBA	PEO	3/3/2008	49	12	6	15	9	2	2
LIEPE	PARKING CLK	2/1/2005	58	12	32	15	9	2	2
ZICKUS, A	PEO/RECORDS	3/28/2005		n/a		n/a	9	n/a	2

Non-Unionized personnel in the Police Department earn and accumulate vacation leave on a monthly basis according to the following schedule:

Years of Completed Service	Vacation	Vacation
	Days per Month	Days per Year
Commencement through completion of 5 years	.83 days	10
Commencement of 6th year through 12 years	1.25 days	15
Commencement of 13th year through 19 years	1.66 days	20
Commencement of 20th year and thereafter	2.08 days	25

Unionized personnel in the Police Department earn and accumulate vacation leave on a monthly basis according to the following schedule:

Years of Completed Service	Vacation	Vacation
	Hours per Year	Days per Year
After one (1) year	82.50	10
After five (5) years	123.75	15
After twelve (12) years	165.00	20
Twenty (20) years and after	206.25	25

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Village of La Grange - FY 2014-15

Summary of Employee Vacation and Sick Leave Benefits for the calendar year ending December 31, 2013

FIRE	Position	Date Employed	Sick Leave - Days (1)		Vacation Leave - Days (2)		Paid Holidays (3)	Floating Holiday/FLSA Kelly Days (4)	Admin Holidays (5)
			Accrued	Annual	Accrued	Annual			
BRYZGALSKI	FIRE CHIEF	7/5/84	47	12	49	25	9	2	2
RAPP D	CAPT	8/12/92	83	6	1	12	10	2	2
GAY	CAPT	2/1/89	77	6	15	12	10	2	2
BERGHAUS	LIEUT	7/29/96	17	6	1	9	10	9.3	2
SIBLE	LIEUT	10/26/92	32	6	9	9	10	9.3	2
BEHLAND	LIEUT	12/15/97	37	6	2	9	10	9.3	2
KALLAL	FIREFIGHTER	6/24/96	19	6	0	9	10	9.3	2
MARTINAITIS	FIREFIGHTER	6/16/97	25	6	1	9	10	9.3	2
CRAMER	FIREFIGHTER	10/5/98	64	6	15	9	10	9.3	2
BENSFIELD	FIREFIGHTER	11/5/02	33	6	17	6	10	9.3	2
MCREYNOLDS	FIREFIGHTER	1/10/05	17	6	6	6	10	9.3	2
CONRAD	FIREFIGHTER	7/17/06	10	6	1	6	10	9.3	2
COX	FIREFIGHTER	10/15/07	18	6	7	6	10	9.3	2
CRUDELE	FIREFIGHTER	11/19/07	12	6	1	6	10	9.3	2
RATKOVICH	FIREFIGHTER	12/17/07	26	6	2	6	10	9.3	2
JAEGER	FIREFIGHTER	8/3/09	15	6	0	4	10	9.3	2
SELVIK	FIREFIGHTER	8/3/09	15	6	2	4	10	9.3	2
BAUM	FIREFIGHTER	10/14/10	14	6	2	4	10	9.3	2
PATTISON	FIREFIGHTER	8/27/12	5	6	1	4	10	9.3	2

Non-Unionized shift personnel in the Fire Department earn and accumulate vacation leave on a monthly basis according to the following schedule:

Years of Completed Service	Vacation Duty Duty per Month	Vacation Duty Days per Year
Commencement through completion of 5 years	.416 days	5
Commencement of 6th year through 12 years	.583 days	7
Commencement of 13th year through 19 years	.83 days	10
Commencement of 20th year and thereafter	1.0 days	12

Unionized shift personnel in the Fire Department earn and accumulate vacation leave on a monthly basis according to the following schedule:

Years of Completed Service	Vacation Duty Duty per Month	Vacation Duty Days per Year
After one (1) year	.33 days	4
After six (6) years	.50 days	6
After thirteen (13) years	.75 days	9
Twenty (20) years and after	.916 days	11

Village of La Grange - FY 2014-15

Summary of Employee Vacation and Sick Leave Benefits for the calendar year ending December 31, 2013

PUBLIC WORKS	Position	Date Employed	Sick Leave - Days (1)		Vacation Leave - Days (2)		Paid Holidays (3)	Floating Holiday/FLSA Kelly Days (4)	Admin Holidays (5)
			Accrued	Annual	Accrued	Annual			
GILLINGHAM	DPW DIR	10/20/08	60	12	10	15	9	2	2
BOJOVIC	ASST DPW DIR	06/08/87	133	12	33	25	9	2	2
MORELLI	GUW	04/18/90	68	12	29	25	9	2	2
ROBERSON	GUW	07/06/98	16	12	7	20	9	2	2
TENUTO	GUW	02/23/04	34	12	14	15	9	2	2
GIAMPIETRO	GUW	10/17/05	55	12	8	15	9	2	2
MURRAY	GUW	10/27/08	10	12	0	10	9	2	2
BRUTON	OFFICE MGR	11/29/10	34	12	23	10	9	2	2
DAVENPORT	FOREMAN	4/18/90	216	12	12	25	9	2	2
LEZON	MECHANIC	5/24/77	209	12	24	25	9	2	2
FARIAS	CREW LDR	11/25/96	133	12	21	20	9	2	2
WACHTER	FORESTER	5/6/98	167	12	26	20	9	2	2
PENA	GUW	2/2/98	134	12	32	20	9	2	2
WOODS	GUW	8/7/98	85	12	8	20	9	2	2
ALMARAZ	GUW	10/17/05	41	12	3	15	9	2	2
COLULA	GUW	5/29/07	45	12	9	10	9	2	2
SERNA	GUW	8/18/08	16	12	5	10	9	2	2
KENNEY	GUW	3/8/10	12	12	3	10	9	2	2
BECKTEL	GUW	10/31/11	13	12	3	10	9	2	2
BISSIAS	RECPTST	11/9/98	106	12	14	20	9	2	2
KRAMER	CREW LDR	11/1/94	152	12	29	20	9	2	2
GOGIC	GUW	1/10/00	58	12	18	20	9	2	2

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Regular full-time, union and non-union employees in the Public Works, Water and Sewer Departments earn and accumulate vacation leave on a monthly basis according to the following schedule:

Years of Completed Service	Vacation	Vacation
	Days per Month	Days per Year
Commencement through completion of 5 years	.83 days	10
Commencement of 6th year through 12 years	1.25 days	15
Commencement of 13th year through 19 years	1.66 days	20
Commencement of 20th year and thereafter	2.08 days	25

**Footnotes:**

(1) All regular full-time employees, with the exception of non-unionized shift personnel in the Fire Department, accumulate Sick Leave at the rate of one regular work day for each full month of employment. Non-unionized shift personnel in the Fire Department (Fire Captains) accumulate Sick Leave at a rate of one-half (1/2) of a duty day for each full month of employment. The number of days that an employee has accumulated over time is depicted in the "Accrued" column. The number of days that an employee is projected to earn within the current/upcoming fiscal year is depicted in the "Annual" column.

All Village employees are eligible for sick leave buy-back, 50% of accrued sick leave, upon retirement. The purpose of sick leave buy-back programs is to mitigate the potential for unnecessary use of sick leave, to reward wellness, and to reward its judicious use. As a lean organization, sick leave tends to accumulate as Village employees are dedicated to public service and so as not to burden co-workers impacted by calling in sick (e.g. employee called back on regular day off to provide coverage for sick co-worker). Because of the physically-demanding nature of most position classifications, Village employees also recognize the need to accumulate sick leave as a safety net for future illnesses, non-worker compensation related injuries and elective surgeries. A buy-back program upon retirement rewards employees for self-managing this leave as a benefit, not as an entitlement.

The Village adopted a retiree health savings (RHS) plan approximately ten years ago through ICMA-RC to incentivize employees to plan for and fund for their retirement. Employees with an accrued leave pay-out in excess of \$20,000 are required to deposit these funds into the tax free RHS plan. These funds are then required to be used for eligible medical expenses, including health insurance premiums. Retirees use this plan to bridge health insurance expenses from time of retirement to when they become Medicare eligible. Employees with an accrued leave pay-out of less than \$20,000 receive cash payment in a lump sum. The Village also derives a benefit from the program as matching employer contributions for Social Security and Medicare are not required on payments into an RHS account due to the tax free status of the program.

The Fire Union collective bargaining agreement includes a sick leave buyback policy for active employees. In order to begin to be eligible for this program, an employee would have to work ten consecutive years without using a sick day.

(2) All regular full time employees accumulate vacation leave according to the schedules provided above and as depicted in the "Annual" column. The total number of days an employee has accrued is reflected in the "Accrued" column. All Village employees are entitled to the payout of accrued vacation leave upon retirement or separation from employment, pursuant to state law.

(3) The majority of employees receive 9 holidays per year (Fire Department union employees receive 10 holidays per year). Shift personnel who work on a holiday are compensated in the form of twelve hours of straight time pay. Shift personnel who are scheduled off on a holiday are compensated in the form of eight hours of straight time pay.

(4) Per Village policy, regular full-time employees of the Village will receive two floating holidays in a fiscal year at their regular hourly rate of pay according to the number of hours scheduled in a regular work day. Use of the floating holiday is subject to scheduling and approval.

Union firefighters do not receive floating holidays but instead receive FLSA (or "Kelly") days. One Kelly Day is provided every 13th duty day or 9.3 average days per year (average work week of 51.68 hours). A Kelly Day provides time off for firefighters so that they do not exceed FLSA hours of work which would create overtime pay.

(5) Per Village policy, the Village President and Village Manager may periodically grant an Administrative Holiday. Administrative Holidays are traditionally granted for the day after Thanksgiving and a choice of either Christmas Eve or New Years Eve.



## EXPLANATION OF FUNDS

The Village of LaGrange accounts for all funds and adopts a budget based on generally accepted accounting principles (GAAP). The Village uses fund accounting designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into the following categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. Governmental funds are budgeted using a modified accrual basis, except for loans, loan payments, and debt service payments which are budgeted on a cash basis.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). Proprietary funds are budgeted using an accrual basis, except for loans, loan payment, capital expenditures, depreciation, and debt service payments which are budgeted on a cash basis.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund, or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. Expendable trust and agency funds are budgeted on a modified accrual basis, and the nonexpendable trust and pension funds are budgeted on an accrual basis.

The following is a list of Village funds that are contained in this budget document, along with a brief description of each fund's purpose.

**General Fund** - The all-purpose governmental fund which handles the operations of the municipality not accounted for in a separate fund.

**Motor Fuel Tax Fund** - A special revenue fund established to account for the municipal portion of motor fuel tax revenues, collected and distributed by the State of Illinois, which are used to pay for street improvements, maintenance, and repairs.

**Foreign Fire Insurance Tax Board Fund** - A special revenue fund established to account for revenues received from a 2 percent foreign fire insurance tax premium and authorized expenditures as budgeted by the Foreign Fire Insurance Tax Board and approved by the Village Board of Trustees for the maintenance, use and benefit of the Village Fire Department

**Tax Increment Financing Fund** - A special revenue fund established to account for revenues and expenditures for approved projects of a Tax Increment Financing (TIF) District.

**Emergency Telephone Systems Board (E.T.S.B.) Fund** - A special revenue fund established to account for all operations of the E-9-1-1 emergency telephone service provided by the Village.

**Asset Forfeiture Fund** – A special revenue fund established to account for revenues and expenditures received in association with local and regional drug investigations.

**Library Fund** - A special revenue fund established to account for all library operations provided by the Public Library. The Library budget is controlled and reviewed by a separate Library Board. The Village levies property taxes on behalf of the Library.

**Capital Projects Fund** - A capital projects type of fund established with the proceeds from general obligation debt and transfers from other funds, to account for the acquisition and construction of fixed assets of governmental fund operations.

**Water Fund** - An enterprise fund established to account for all operations of the water utility services provided by the Village.

**Parking Fund** - An enterprise fund established to account for all operations of Village parking lots and meters.

**Equipment Replacement Fund** - An internal service fund established to provide monies to purchase municipal vehicles and equipment used in Village operations.

**Police Pension Fund** - A pension trust fund established to account for pensions paid for police officers.

**Firefighters Pension Fund** - A pension trust fund established to account for pensions paid for firefighters.

**Sewer Fund** - An enterprise fund established to account for all operations of the sewer utility services provided by the Village.

**Debt Service Fund** - A debt service fund established to account for resources which are used to repay general long-term debt obligations.

**VILLAGE OF LA GRANGE****BUDGET PROCESS**

The Village prepares an annual budget in accordance with ILCS 65, Act 5, 8-2-9.1 through 8-2-9.10.

Budget preparation packets are distributed to department heads in the fall of each year. Proposed budgets are returned to the Finance Department and Village Manager with revenue and expenditure forecasts and requests, key goals and objectives, and performance measures.

A preliminary tax levy is developed, appropriate public hearings are held and a final tax levy is adopted and filed with the County prior to the last Tuesday in December as required by State statute.

At the beginning of each calendar year, departmental budget meetings are held to discuss, analyze and adjust proposed budgets, availability of funds, and goals and objectives in accordance with established board policies. Village Board strategic planning sessions are held every other year to develop Village policy, goals and objectives and provide staff direction.

A Capital Projects workshop is held with the Village Board and staff in February of each year. Road work, infrastructure and other major expenditures are discussed to determine which improvements will be necessary on a long and short-term basis. Project priority, timing of the improvement, and proposed funding are also addressed.

Budget workshops are then held with the Village Board and staff at open public meetings to discuss the proposed five-year operating and capital improvements budget. Any revisions are included in the final document which must be adopted prior to May 1, the beginning of the next fiscal year.

The Village maintains an extensive budgetary control system to ensure compliance with legal provisions embodied in the adoption of the annual budget by the Village Board. The annual budget covers activities of the general special revenue, debt service, capital projects, enterprise, internal service, and pension funds. All budget authorizations lapse at year end and incomplete projects are usually re-budgeted in the subsequent fiscal year. The level of budgetary control (i.e. the level at which expenditures cannot legally exceed the budgeted amount) is at the fund level. As one method of accomplishing budgetary control, the Village reports material encumbrances, if any, as reservations of Fund Balance since they do not constitute expenditures or liabilities. Another method of accomplishing budgetary control is the analysis of prepared monthly reports comparing revenues and expenditures to budgeted amounts.

Pursuant to Village ordinance, revisions of the annual budget that alter the total expenditures of any fund may be approved by a two-thirds vote of the Village Board. The Village Manager may revise the annual budget by changing line items in the same general category without Board approval.

By adhering to the above described budget process and controls, the Village provides a multi-year planning tool to plan, prioritize, and provide the resources necessary to accomplish Village short and long-range goals and objectives as well as maintain the present level of essential services provided to Village residents.

## ORDINANCES OF THE VILLAGE OF LA GRANGE

The following excerpts of the Code of Ordinances of the Village of La Grange provide a broad overview of budgeting and budgetary control processes used by the Village.

### **§ 37.15 STATE PROCEDURE ADOPTED BY REFERENCE.**

The village hereby adopts ILCS Ch. 65, Act 5, §§ 8-2-9.1 through 8-2-9.10 providing for an annual municipal budget in lieu of the passage of an annual appropriation ordinance. ('69 Code, § 34-5) (Ord. passed 0-78-09, passed 3-13-78)

### **§ 37.16 COMPILATION DUE DATE FOR ADOPTION OF PROPOSED BUDGET.**

The Budget Officer shall compile a budget pursuant to ILCS Ch. 65, Act 5, §§ 8-2-9.1 through 8-2-9.10, as adopted by reference, as they are now, or may hereafter be amended, before the beginning of the fiscal year to which it applies, containing estimates of the revenues available together with recommended expenditures for the municipality and all of its boards, commissions and departments. Such budget shall be adopted prior to May 1 of each fiscal year. ('69 Code, § 34-10) (Ord. 0-78-09, passed 3-13-78)

### **§ 37.17 PUBLIC INSPECTION OF HEARING ON PROPOSED BUDGET.**

Copies of the tentative annual budget shall be made available for public inspection in printed or typewritten form in the office of the Village Clerk for at least ten days prior to the passage of the annual budget. Not less than one week after the budget is available for public inspection, and prior to final action on the budget, at least one public hearing shall be held on the budget by the Board of Trustees. Notice of this hearing shall be given by publication in a newspaper having a general circulation in the village at least one week prior to the time of the public hearing. ('69 Code, § 34-11) (Ord. 0-78-09, passed 3-13-78)

### **§ 37.18 REVISIONS OF ANNUAL BUDGET.**

(A) The Board of Trustees may delegate authority to heads of municipal departments, boards or commissions to delete, add to, or change items previously budgeted to the department, board or commission, subject to such limitation or requirement for prior approval by the Village Manager or member of the Finance Committee as the Board upon a two-thirds vote of members may establish. The Manager may revise or alter the annual budget by changing line items in the same general category without Board approval. The annual budget may be revised by a vote of two-thirds of the Board by deleting, adding to, or changing budgeted item.

(B) No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of the revision. ('69 Code, § 34-15) (Ord. 0-78-09, passed 3-13-78)

**VILLAGE OF LA GRANGE**  
**FY 2015-16 BUDGET CALENDAR**

November 3, 2014	Budget preparation materials distributed to departments
November 10, 2014	Preliminary 2014 Property Tax Levy to Village President and Board of Trustees - Regular Board Meeting (1)
November 24, 2014	Send Tax Levy Public Hearing Notice to newspaper by noon for Wednesday 11/26/14 publication (2) (3)
December 8, 2014	Public Hearing on Tax Levy; (If necessary)Village President and Board of Trustees adopt 2014 Tax Levy Ordinance & Abatement(s)
December 19, 2014	Budget materials due from departments (Expenditures and Revenues)
January 9-16, 2015	Department Head meetings with Budget Committee
January 16- February 20	Preparation of budget notes, etc.
February 2, 2015	Board Executive Committee - Capital Projects
February 9, 2015	ETSB Agenda to newspaper for Feb 23, 2015 meeting. (cb)
March 5, 2015	FY 2015-16 Proposed budget document to President and Board of Trustees (Copies to Village Clerk and the Public Library)
March 14, 2015	Board of Trustees (staff budget discussion) (4)
March 21, 2015	Board of Trustees (staff budget discussion), if needed
March 23, 2015	Send budget public hearing notice to newspaper by noon for Wednesday 3/25/14 publication (5)
April 13, 2015	Public Hearing on FY 2015-16 Budget; Village President and Board of Trustees approve the FY 2015-16 Budget
May 1, 2015	File Budget Ordinance and estimated revenues with Cook County within 30 days of adoption of ordinance. Submit budget to GFOA for award within 90 days after adoption of budget

1) New Truth in Taxation Law, requires that the Village Board review the proposed property tax levy request at least 20 days prior to the adoption of the levy, to determine if the aggregate levy increased by more 105% from the previous year.

2) Truth in Taxation Law also mandates municipalities hold a public hearing on the property tax levy if the proposed levy increases by more than 105% from the previous year.

3) Publish legal notice no more than 14 days or less than 7 days prior to public hearing. Beginning January 2009, newspaper publishes only on Wednesdays.

4) Budget Workshop scheduled for 2<sup>nd</sup> Saturday in March

5) Publish at least 10 days prior to public hearing.

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**GLOSSARY OF TERMS****Agency Fund**

A fund established to account for assets held by the Village as a collection or paying agent for individuals, private organizations, other governmental units, or other funds.

**Accrual Basis**

A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

**Assessed Valuation**

A value that is established for real or personal property for use as a basis for levying property taxes.

**Assets**

Resources owned or held by the Village which have monetary value.

**Balanced Budget**

A budget where estimated current revenues equal estimated current expenditures.

**Bond**

A written promise to pay a sum of money on a specific date at a specified interest rate. Bonds are most frequently sold to raise funds for the construction of large capital projects.

**Budget**

A plan of financial operation embodying an estimate of proposed expenditures for a specified period of time (budget fiscal year) indicating all planned revenues and expenses for the year.

**Budget Amendment**

An increase in the published budget expenditure authority for a given year's published budget.

**Capital Improvements Program (CIP)**

A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the long-term needs of the Village.

**Capital Outlay**

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

**Cash Basis**

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**CBD**

Acronym for Central Business District.

**CDBG**

Acronym for the Community Development Block Grant program. Funding for the program flows through Cook County from the United States Department of Housing and Urban Development.

**Consumer Price Index (CPI)**

A statistical description of price levels provided by the United States Department of Labor. This index is used as a measure of the increase in the cost of living.

**Debt Service**

Expenditures to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

**Debt Service Fund**

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

**Depreciation**

Expiration in the service life of capital assets purchased within Internal Service and Enterprise Funds, to account for wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

**Enterprise Fund**

A governmental accounting fund in which services provided are financed and operated similar to those of a private business -- where the intent is that the costs (expenses, including depreciation or debt service payments) of providing goods and services be financed or recovered through user fees.

**ERF**

Acronym for the Village's Equipment Replacement Fund.

**Expendable Trust Fund**

A fund established to account for assets held by the Village in a trustee capacity.

**Expenditure**

Decreases in net total assets. Expenditures represent the total cost of operations during a period of time regardless of the timing of the related expenditures.

**Fiduciary Fund**

Fund used to account for resources that are held by the government as a trustee or agent for parties outside the government and that cannot be used to support the governments own programs. Fiduciary fund types include pension trust, investment trust, private-purpose trust and agency funds.

**Fiscal Year**

A 12-month period to which the annual operating budget applies and at the end of which the Village determines its financial position and the results of its operations. The Fiscal Year for the Village is May 1 - April 30.

**Fixed Assets**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment. The Village has established a level of \$1,000 for an item to be considered an asset; below \$1,000, the item is considered to be an operating expense.

**Fund**

An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or functions.

**Fund Balance**

Governmental funds report the difference between their assets and liabilities as fund balance.

## **Fund Type**

In governmental accounting, all funds are classified into eleven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Permanent, Enterprise, Internal Service, Pension Trust, Investment Trust, Private-Purpose Trust and Agency.

The eleven fund types can be grouped into three broad classifications: governmental funds, proprietary funds and fiduciary funds.

## **GASB 34**

Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements-and Management=s Discussion and Analysis-for State and Local Government=s* changed forever the structure and content of state and local government financial reports. GASB 34 includes changes in the way governmental entities report their financial position and results of the fiscal year=s activity, which has been referred to as the most significant change in the history of governmental accounting. New features of this statement include: 1) emphasis of government-wide financial reporting rather than fund types, 2) provide information regarding the cost of delivering services to residents, 3) narrative overview and analysis and 4) infrastructure reporting and depreciation. GASB 34 incorporates many of the most popular features of traditional corporate financial reporting into the new governmental financial reporting model. The primary purpose of GASB 34 is to improve government financial reporting by providing more useful information that will better serve users of state and local government financial reports.

The primary effect of GASB 34 in the budget document is the **reclassification of operating transfers for reimbursement of expenditures or services**. This change in reporting was implemented to eliminate the duplication of accounting for revenues and expenditures, to emphasize the government as a whole rather than as fund types, more accurately present the cost of providing services and to simplify the financial statements for end users.

GASB 34 also requires a comparative analysis between the original adopted budget, a revised final budget and fiscal year end actual revenues and expenditures. The Village Board is presented with formal requests for budget revisions from Village departments resulting from unforeseen and unbudgeted expenditures causing a fund or department to be over budget. Examples of unforeseen expenditures include change orders for capital projects or major equipment repair. Per Village ordinance, revisions of the annual budget that alter the total expenditures of any fund may be approved by a two-thirds vote of the Village Board. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purpose of the revision.

## **General Fund**

The fund used to account for all financial resources except those required to be accounted for in another fund.

## **General Obligation (G.O.) Bond**

This type of bond is backed by the full faith, credit and taxing power of the government.

## **Governmental Funds**

Funds used to account for tax-supported (governmental) activities. Governmental fund types include General, Special Revenue, Debt Service, Capital Projects and Permanent funds.

**Infrastructure**

The physical assets of a government (e.g., streets, water, sewer and public buildings).

**Internal Services Fund**

A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the Village on a cost-reimbursement basis.

**Levy**

To impose taxes for the support of Village activities.

**Liability**

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**Long-Term Debt**

Debt with a maturity of more than one year after the date of issuance.

**Modified Accrual Basis**

A basis of accounting in which revenues are recognized in the period they become available and measurable; expenditures are recognized in the period in which fund liability is incurred, if measurable.

**Program**

A group of interdependent closely related services or activities contributing to a common objective.

**Pension Trust Fund**

Fund used to report resources that are required to be held in trust for members and beneficiaries of defined benefit pension plans, defined contribution plans, or other employment benefit plans.

**Property Tax**

Taxes levied on real property according to the property's valuation and the tax rate.

**Proprietary Fund**

Fund used to account for a government's business-type activities (activities supported, at least in part, by fees and charges). Proprietary fund types include enterprise and internal service funds.

**Revenue**

Funds that the Village receives as income.

**Revenue Bond**

This type of bond is backed only by revenues from a specific enterprise or project.

**Revenue Category**

A revenue classification, referring to the highest and most comprehensive classification. These include Taxes, Intergovernmental Revenue, Licenses and Permits, Charges for Services, Miscellaneous Revenue, and Interfund Transfers.

**Special Assessment Area**

A method used for the purpose of financing public improvements in a designated area. Although a portion of special assessment project costs are borne by a group of specifically benefited owners, the project usually has some value to the general public, in which case the general government may bear a portion of the project cost. The general government frequently pays for the entire project up front, and the individual owners in the special assessment area pay the general government their proportional share of the total owner cost. Payments can be set up on a lump sum or a periodic basis.

**Special Revenue Fund**

A fund created when the Village receives revenue from a special source designated to be used for a specific purpose.

**Special Service Area**

A method used for the purpose of financing public improvements in a designated area. This is handled in the same manner as a Special Assessment Area, except that the individual owners' portions are paid through annual property tax assessments. (See also Special Assessment Area.)

**Tax Levy**

The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**TIF**

Acronym for Tax Increment Financing. This type of financing typically pays for infrastructure and capital improvements in a designated area or district. The difference in property tax revenues received in a base year versus the increased property taxes received in subsequent years after improvements are made, results in a property tax increment which is used to finance the improvements.

**Working Capital**

The excess of current assets over total current liabilities.

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## VILLAGE OF LA GRANGE - COMMUNITY PROFILE

The Village of La Grange was incorporated in 1879 and operates under a Board-Manager form of government. La Grange is a non-home rule municipal corporation governed by the Village President and six trustees, who are elected on a non-partisan basis to serve four-year overlapping terms. The Village Manager serves as the Chief Administrative officer. The Village Board is responsible for establishing Village policy which, in turn, is implemented on a day-to-day basis by the Village Manager and staff. Located approximately 14 miles west of Chicago, in the County of Cook, the Village occupies a land area of approximately 2.5 square miles and has an estimated population of 15,600. The Village's housing stock is primarily made up of quality single family homes ranging in price from \$250,000 to over \$1,000,000. Homes within the Village are well preserved and maintain their architectural and historic significance through sensitive restoration. An Historic District designated by the National Trust for Historic Places is located within the Village.

La Grange is served by an excellent educational system anchored by nationally ranked Lyons Township High School, which serves an enrollment of over 2,800 students. Six elementary and two junior high schools serve over 2,500 students. The community also serves as the home for the 270-bed La Grange Memorial Hospital, which is a Level II Trauma Center. Recreation facilities and activities for Village residents are provided by the Park District of La Grange, a separate unit of government.

The Village of La Grange provides a full range of governmental services. Specifically, the Village provides police and fire protection, water and sewer utilities, construction and maintenance of roadways and infrastructure, code enforcement, planning, zoning, inspection services, economic development, finance and general administrative services.

The Village of La Grange's strategic location has the advantage of being easily accessible from every direction. Four State highways penetrate and cross its boundaries on two major routes: Route 12, 20 and 45 (La Grange/Mannheim Road) and Route 34 (Ogden Avenue). La Grange Road, the main street through the center of the Village, boasts 26,000 cars traveling on a daily basis. Interstate 290, Interstate 55 and the Tri-State Tollway (294) provide easy vehicular access to La Grange. O'Hare International Airport, Midway Airport and the Chicago Loop are each only 30 minutes away. Public transportation is provided by the Burlington Northern Commuter Rail System, which has approximately 5,000 boardings daily from the La Grange Road Train station and the Stone Avenue Station. Amtrak and PACE bus service also serve the area. Rail freight service is provided by the Indiana Harbor Belt and the Burlington Northern/Santa Fe Railway.

The Village is a relatively affluent community with a cosmopolitan flair. According to the 2000 U.S. Census report, the Village's median family income was \$80,342 and per capita income was \$34,887, both well above state and national levels. As a mature community located within the inner suburban ring of a major metropolitan area, La Grange has maintained an image of quality and stability by offering a diverse selection of housing alternatives, an established central business district and excellent library, park and school systems.

The Village's business base is made up primarily of smaller businesses which provide friendly, personalized service and quality merchandise. The Village provides more than 1,300 on-street and off-street public parking spaces, which serve the commuter as well as the shopper. Two small industrial areas also serve as the headquarters for a number of light manufacturing establishments. In recent years, many dining establishments have chosen to locate in La Grange creating a distinct niche or "restaurant row" for the Village. The business community is an active participant in enhancing the vibrancy of the downtown area by maintaining attractive storefronts and by sponsoring various annual community events such as the "Pet Parade," the "Christmas Walk," and a West End Fine Arts Festival. These events continue to attract thousands of people from the Village and surrounding communities to downtown La Grange. A regional Chamber of Commerce is active in promoting the business climate.

The Village government has also been active in promoting the Village to prospective business owners, and recently completed an extensive streetscape beautification project, using tax increment financing (TIF) revenues to further advance the Village as a desirable business location. In addition, using TIF funds, the Village's facade renovation/restoration program provides interest-free loans for building renovation. The joint efforts of the business community and the local government continue to reap positive benefits, as vacancies for businesses and open parking spaces are both relatively low.

**VILLAGE OF LA GRANGE  
COMMUNITY PROFILE  
KEY STATISTICS**

**GOVERNMENT**

Incorporated June, 11 1879

The Village is a non-home rule municipal corporation governed by a seven member board, and operates under a Board-Manager form of Government. The Board, elected as provided by law, serves four year overlapping terms.

The Village Manager is appointed by the Board of Trustees, by ordinance passed and adopted January 9, 1961.

The Village employs 99 full-time employees in six operating departments: Administration, Finance, Police, Fire, Community Development and Public Works.

The Village is a western suburb located 14 miles west of Chicago.

The Village is comprised of 2.5 square miles.

The Village's bond rating is Aa2

Business Associations

- West Central Chamber of Commerce
- La Grange Business Association

**DEMOGRAPHICS - 2010 CENSUS\***

<u>Population</u>	<u>Number</u>	
2010	15,550	
2000	15,608	
1990	15,362	
1980	15,636	
1970	17,814	
<u>Race</u>	<u>Number</u>	<u>Percent</u>
Caucasian	13,983	90%
African-American	759	5%
Asian	214	1%
Other	594	4%
	15,550	100%
<u>Housing Units</u>		
Total Housing Units	5,944	100.0%
<u>Occupancy Status</u>		
Occupied Housing Units	5,650	95%
Vacant Housing Units	294	5%
	5,944	100%

\* Reflects 2010 Census Redistricting Data; additional census information is currently not available.

**VILLAGE OF LA GRANGE  
COMMUNITY PROFILE  
MISCELLANEOUS STATISTICS**

Miles of Streets	53	<u>Elections</u>	
		Number of registered voters	9,166
		Number of votes cast in last election	2,767
		Percentage of registered voters voting	30.19%
<u>Police Protection</u>		<u>Equalized Assessed Valuation (EAV)</u>	
Number of Sworn Officers	28	2013 Tax Levy Year	567,779,090
Number of Crossing Guards	12	2012 Tax Levy Year	600,643,631
Number of Squad Cars	7	2011 Tax Levy Year*	642,803,563
Number of Police Stations	1	2010 Tax Levy Year	781,389,511
<u>Fire Protection</u>		2009 Tax Levy Year	785,781,663
Number of Sworn Firefighters	20	2008 Tax Levy Year*	700,982,539
Number of Engines	2	2007 Tax Levy Year	602,141,000
Number of Ladder Trucks	1	2006 Tax Levy Year	569,968,189
Number of Ambulances	2	2005 Tax Levy Year*	571,699,926
Number of Fire Stations	1	2004 Tax Levy Year	442,882,014
Number of Fire Hydrants	560	*Triennial Reassessment	
<u>Library Services</u>		<u>Residential Construction</u>	
La Grange Library		2013 Fiscal Year	10,374,816
Number of libraries	1	2013 Fiscal Year	8,150,898
Number of books	93,515	2012 Fiscal Year	7,923,553
Number of periodical subscriptions	285	2011 Fiscal Year	6,395,133
Number of audio visual items	3,434	2010 Fiscal Year	4,248,625
Number of registered borrowers	10,308	2009 Fiscal Year	9,053,159
Book/material circulation	149,731	2008 Fiscal Year	15,817,517
<u>Recreational Facilities</u>		2007 Fiscal Year	11,473,136
Park District of La Grange		2006 Fiscal Year	28,469,826
Number of parks	10	2005 Fiscal Year	19,059,644
Number of recreation programs	775	<u>Commercial Construction</u>	
Number of tennis courts	15	2013 Fiscal Year	1,325,502
Number of nature preserves	1	2013 Fiscal Year	2,038,170
Number of baseball/softball diamonds	13	2012 Fiscal Year	4,261,471
Number of football/soccer fields	5	2011 Fiscal Year	1,718,323
Number of outdoor basketball courts	11	2010 Fiscal Year	2,937,518
Number of rec. program participants	4,779	2009 Fiscal Year	1,443,000
Number of handball/racquetball courts	3	2008 Fiscal Year	1,051,347
Number of sand volleyball courts	3	2007 Fiscal Year	2,464,772
Number of picnic shelters	4	2006 Fiscal Year	5,937,248
<u>Municipal Water Utility</u>		2005 Fiscal Year	43,674,661
Population serviced	15,608	<u>Principal Taxpayers</u>	2013
Rated daily pumping capacity	2,400,000		Assessed
Average daily pumping	1,980,000	<u>Taxpayer</u>	<u>Business Type</u>
Miles of water mains	70	La Grange Rd Investor	Investment Co
Number of metered accounts	4,600	Columbia/LG Mem.	Health Care
<u>Miles of Sewers</u>		Sambell La Grange	Nursing Home
Combined	39	Burcor Properties	Investment Co
Storm	8	CNC	Nursing Home
Sanitary	2	Grayhill Mfg. Co.	Manufacturing
		Ameritech	Utility Co.
		Chase Bank	Bank
		Grozich, LLC	Manufacturing
		B&B/DPA Mgmt	Investment Co
			Valuation
			7,117,991
			4,127,153
			4,063,454
			3,965,356
			3,867,733
			3,730,610
			2,394,826
			2,071,203
			1,852,600
			1,277,299