Village of La Grange

FINAL BUDGET

Five-Year Operating and

Capital Improvements Budget

May 1, 2016 - April 30, 2017

through

May 1, 2020 - April 30, 2021

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

VILLAGE OF LA GRANGE, ILLINOIS

FIVE-YEAR OPERATING AND CAPITAL IMPROVEMENTS BUDGET

2016-17 through 2020-21

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Village of La Grange

March 3, 2016

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 2016-17 through FY 2020-21. Although we are only approving the budget for FY 2016-17, 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.

Implementation of "Referendum Budget"

In April 2015, the citizens of La Grange in effect approved a "referendum budget" by authorizing an increase in the Village's non-Home Rule sales tax by 0.75%. Voters approved the increase by a margin of 2:1. The Village pledged to use approximately 85 percent of the new revenue to be generated by this increase towards sewer improvements. The remaining funds were to be used for restoring the cost containment vacancy maintained in the Police Department since 2011, and $50,000 per year towards economic development. These three areas of priority – infrastructure improvements, public safety, and economic development – were recommended in an independent report from a citizen-led visioning group referred to as the La Grange 2020 Task Force and were subsequently affirmed as key budget, operational and strategic priorities by the Village Board.

For the benefit of the reader of this budget message, the final Board directed alignment of new revenues and spending priorities under the current "referendum budget" is outlined in the table below. The "referendum budget" was adopted by the Village Board on April 13, 2015, with an effective date of May 1, 2015.

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

REVENUE ENHANCEMENTS			
	New Village Revenues	**Current**	**Proposed**
1.	Increase Non-home Rule Sales Tax (Required 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
SPENDING PRIORITIES			
	CAPITAL EXPENDITURES		
	Flood Mitigation Projects		**Cost**
1.	Construction of the 50th Street Relief Storm Sewer from Spring Avenue to East Avenue.		$11,720,000
2.	Construction of a flood wall along Brainard Avenue between 49th Street and 51st Street.		$750,000
3.	Construction of a lateral sewer from the intersection of 9th Avenue and 49th Street to the new 50th Street Storm Sewer.		$2,110,000
	Capital Maintenance		
4.	Fast-track sewer lining (Village-wide, based on critical need).		$775,000
	OPERATING EXPENDITURES		
5.	Public safety (fill cost containment vacancy within the Police Department).		$100,000
6.	Economic Development.		$50,000

As additional background information, the revenue enhancements will 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 47th Street, it is important to note for residents that the implications of the "referendum budget" are Village-wide as it preserves existing funding for the Maple Avenue Relief Sewer and other capital projects as budgeted, which may have otherwise been delayed or re-appropriated in order to address the unique conditions south of 47th 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.

At the same time that the current FY 2015-16 "referendum budget" was adopted in April 2015, the Village Board enacted an ordinance authorizing the process to commence with issuing general obligation bonds for improvements to the Village's sewer system. The Village Board also directed staff to hire a new police officer and to solicit input from the Community and Economic Development Commission (CEDC) on economic development initiatives to be funded by the $50,000 annual allocation from the increase in the Village's non-Home Rule sales tax.

In June, the Village Board hired a police officer for the referendum-funded public safety position. That officer completed their field training in late 2015 and has been working independently as an addition to the existing staff complement in the Police Department since January 2016.

Also in June 2015, the CEDC recommended that the Village implement a one-year pilot program for free valet service in downtown La Grange as its first economic development initiative funded by the referendum. The free service started in mid-July.

In December 2015, the Village Board approved a commission-recommended, privately-funded, no-cost facade loan program through First National Bank of La Grange. Although the Village has no out-of-pocket expense, it has an exposure to risk as a guarantor of the loan in a manner similar to the prior TIF-supported facade loan program. Other economic development initiatives are under further consideration by the CEDC.

On August 5, 2015, the Village was interviewed by representatives from Moody's Investors Service. Moody's subsequently reaffirmed the Village's credit rating of Aa2. A competitive bond sale was initiated on August 24, 2015, which attracted over 30 separate investors. The Village secured an interest rate of 3.25% over a 20 year term.

The 50th Street relief storm sewer has been designed and at the time of this writing it is planned to be advertised for competitive bidding in March 2016. Construction is expected to begin in Summer 2016. The sewer project will take approximately two years to be constructed. The sewer is projected to be operational in the second quarter of 2018.

Budget Development

With substantial policy implementation of the "referendum budget", the Village Board turned its attention to budget development discussions for the fiscal year beginning May 1, 2016. A pre-budget development workshop was conducted in November 2015. The Village Board was presented with a year-to-date overview of the Village's revenues and expenditures, which were generally tracking to budget estimates. However, there was considerable discussion about the State budget impasse. Not only was there concern with the suspended remittance of state collected revenues which was occurring at the time and involved receipts such as Motor Fuel taxes, Emergency Telephone System taxes and Local Use taxes, but also the continued discussion in Springfield of re-apportioning state shared revenues and a proposed two-year property tax freeze.

For these reasons, staff stated that the proposed FY 2016-17 Village budget would remain status quo. No new programs or initiatives were being contemplated except for current and pending public safety initiatives. Staff discussed opportunities, service enhancements, operational efficiencies and sustainability involving the following public safety initiatives: the combined dispatch center, a grant-funded firefighter positon set to expire during the next fiscal year, a school resource officer and restructuring within the Fire Department. Staff stated that the budget impact of these items will not be factored into the proposed budget. Instead, it was reported that staff will be providing the Village Board with more information and will seek consensus direction on these matters individually at a later date.

A pension workshop was conducted in the context of a review of the Village's preliminary property tax levy at a second Village Board meeting in November 2015. It was the consensus of the Village Board to accept the actuary's updated valuations in order to continue to meet the Village's pension obligations and make progress towards full-funded status.

The composition of the proposed budget for FY 2016-17 is a synthesis of several prevailing and favorable factors. For the previous six years, the budget message has taken on a somber tone of declining financial resources, cost containment, meager growth and the need to enhance Village

revenues in order to continue to deliver core Village services. This year it is different. This is a budget transitioning into financial stability.

First, we are projecting a $750,000 surplus at the end of the current fiscal year on April 30, 2016, despite a $100,000 estimated shortfall in utility tax receipts. The projected surplus is due to several factors including on-going vacancies within the Police Department, a vacancy within the Fire Department, and stronger than anticipated building permit and local use (tax on catalog and internet sales) revenues. The General Fund reserve balance is expected to grow from 55.6 percent to 57.5 percent.

We are projecting a surplus in four out of the five years of our proposed financial plan. This five-year projection assumes full staffing of authorized personnel in the Police and Fire Departments. A $74,000 deficit is projected in the fifth year of the plan which is not a material shortfall for planning purposes. The General Fund reserve balance is expected to be at 51.8 percent at the end of the five year plan.

Second, General Fund revenues in broad terms are stabilizing and beginning to grow. We are beginning to be able to rely on this new growth year-over-year as compared to previous years in which we forecast many revenue sources as either static or nominal growth.

We are not accounting for the new revenue from the non-Home Rule sales tax increase (and other revenue enhancements listed in the "referendum" table above) as growth for general operating expenses. Those revenues are dedicated toward supporting the previously stated Board initiatives. In addition, initiatives previously funded by the Food & Beverage tax – maintain current service levels, increased pension funding, building reserves, partial funding of a school resource officer and parking management – are now being funded by replacement proceeds from the non-Home Rule sales tax. What this means is that there is an element of growth to our existing revenues which is now supporting operational expenses and generating surpluses, which is unrelated to new revenues generated by the increase in the non-Home Rule sales tax.

Third, we continue to budget conservatively. No new revenues are budgeted at this time from developments such as Uptown La Grange and 40 S. Ashland. In addition, it is premature to forecast the budget impact from consolidating our public safety dispatch operations. Finally, no new programs or expenditures are being recommended.

While this assessment is encouraging, it is important that we maintain our fiscal discipline. That is why for example, the proposed budget and five year financial plan continues to include a cost containment vacancy in the Fire Department and the Public Works Department. Any increased funding for capital or operational expenses will need to be scrutinized very carefully. Moreover, as the State budget impasse has not yet been resolved at the time of this writing, the proposed legislative re-apportionment of certain local government revenues or proposed reform initiatives such as a two-year property tax freeze could have significant impacts on the Village's budget.

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 six years, the cost containment plan has saved La Grange taxpayers $5.8 million. The cost containment strategy, in my opinion, has been successful in stabilizing Village finances.

As part of the pre-budget development workshop discussions, the Village Board also confirmed its intent to continue with the Village's cost containment plan, which will enter its 7th consecutive year beginning May 1, 2016. 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 2015, ***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 strengths as: 1) a healthy financial profile supported by ample operating fund reserve levels; 2) a moderate debt burden supported by non-property tax levy resources; and 3) a moderately sized and affluent tax base. The Moody's report also noted the following challenges: 1) an above average pension liability - which remains a Village priority, noting full funding of annual required contributions; and 2) lack of Home-Rule status - which is somewhat offset by prudent management and revenue raising flexibility.

   This strong credit rating has allowed the Village to obtain favorable interest rates when required to issue debt, as was most recently demonstrated with financing the cost of the sewer improvements through a $14.5 million bond issue.

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 2015-16 budget, the Village has received this prestigious award for twenty-one 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 twenty consecutive years.

4. The Village received an ***unmodified or clean audit opinion*** on the financial statements for the year ending April 30, 2015. 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 2015-16 and FY 2016-17:

	FY 2015-16	FY 2015-16	FY 2016-17
REVENUES	BUDGET	EST. ACTUAL	BUDGET
Property Taxes	6,750,050	6,615,028	6,841,360
Other Taxes	6,041,120	6,613,960	6,450,500
Fines/Licenses/Permits	1,392,075	1,545,475	1,238,758
Grants	148,917	144,287	74,600
Interest Income	30,100	30,100	40,100
Miscellaneous	358,100	382,045	358,100
Transfers In	50,000	50,000	50,000
Total Revenues	14,770,362	14,930,895	15,053,418
EXPENDITURES	BUDGET	EST. ACTUAL	BUDGET
Administrative	2,217,698	2,160,825	2,312,369
Public Safety	8,592,962	8,413,940	8,806,440
Public Works	1,990,723	1,995,600	2,046,855
Transfers Out	1,625,000	1,609,840	1,677,065
Total Expenditures	14,426,383	14,180,204	14,842,729
Surplus/Deficit	343,979	750,691	210,689

Revenues - FY 2015-16 total estimated actual revenues of $14,930,895 are $160,533 (1.1%) more than budgeted. Property tax revenue is projected to be under budget in FY 2015-16 due to the impact of new growth of 2.9 million Equalized Assessed Valuation (EAV) on the 2014 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 over budget in FY 2015-16 due to increases in State shared revenues which include Replacement, Income and Local Use taxes. The increase in Other Tax revenue is partially offset by the Municipal Utility tax which is estimated to be under budget due to significant decreases in natural gas prices and mild winter conditions. In addition, Simplified Telecommunication Tax revenue is also estimated to be under budget due to continued bundling of phone services and elimination of residential/business phone lines.

Fines, licenses and permits are anticipated to be significantly over budget 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. In addition the number of building permits issued for new residential construction projects, garages, porches, additions and commercial permits continue to increase over previous year's activity.

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 slightly under budget in FY 2015-16 primarily due to the timing of receipt of SAFER grant funding as a result of the positon being temporarily vacant during the fiscal year.

Interest income is estimated to be approximate budget in FY 2015-16 due to the Federal Reserve raising its target federal funds rate by 0.25 percent in late 2015, which is the first rate hike in nearly a decade (2006). It is anticipated that interest rates will increase in subsequent years as the economy continues to stabilize. However, we may see further volatility in interest earnings depending upon changes in economic conditions.

Miscellaneous Revenue is estimated to be over budget in FY 2015-16 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 incurred for the BEDS redevelopment project at 9601 Ogden.

FY 2015-16 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 2015-16 estimated actual expenditures of $14,180,204 are $246,179 (1.7%) less than had been budgeted. FY 2015-16 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 six years, the cost containment plan has saved La Grange taxpayers over $5.8 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 2015-16 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. In addition, economic development expenditures were under budget in Community Development Department due to pending initiatives which are currently under review and consideration by the Community and Economic Development Commission.

FY 2015-16 Public Safety expenditures are significantly under budget in the Police and Fire Departments due to temporary vacancies created by three retirements and two resignations within the departments. Partially offsetting the decrease in expenditures is additional overtime costs due to public safety personnel covering shifts as the newly hired patrol officers and firefighter/paramedics are being trained.

Public Works expenditures are slightly over budget in FY 2015-16 due to operational and contractual costs relating to leaf disposal and snow & ice control. However, FY 2015-16 estimated expenditures may be less than projected due to the mild winter conditions to date, and the initial amount of salt in storage purchased during the previous fiscal year. In addition, partially offsetting the increased costs is the significant decrease in fuel prices, resulting in reduced gasoline expenditures in each of the Village's operating departments.

Transfers Out in FY 2015-15-16 include 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; $145,000.

FY 2015-16 Transfer Out expenditures also reflect a transfer to the Capital Projects Fund for debt service requirements pertaining to the $11.6 million bond issue ($2.9 million bond issue in Sewer Fund) for sewer improvements. Based upon the bond issuance date of August, 2015, the first year's bond payment due December 1, 2015 was an interest-only payment of approximately $85,000. 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 also reflected as a transfer to the Capital Projects Fund in the amount of $680,000 in FY 2015-16.

Significant revenue and expenditures reflected in the FY 2016-17 General Fund budget include:

- Property tax revenue budgeted in FY 2016-17 includes the property tax cap limitation of 0.8 percent and estimated new growth of 7.5 million on the 2015 tax levy from residential and commercial construction during the next fiscal year.

- Total Revenues in FY 2016-17 reflect the first full year of new revenues to fund sewer system improvements, which include: 1) increase in the Village's current non-Home Rule retail sales tax of 0.25% to 1.0%. (required 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.

- Although the funding plan includes 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.

- Annual wage adjustment increases of 0.8% for FY 2016-17 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 $68,700 (2.5%), from $2,785,222 to $2,853,914. The police and fire pension fund contributions reflect an increase of 6.7 percent due to the cumulative effect of salary increases, demographic changes, investment earnings and tax levy timing differences.

  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, building permits, and non-Home Rule sales tax will primarily offset the decrease in General Fund property tax revenue.

- The health insurance contract for FY 2015-16 has been finalized with a 3.3% increase in premiums. The savings from this renewal, which is 4.2% below budget, has been incorporated into the proposed budget.

- The FY 2016-17 budget continues to support other Village priorities as previously identified by the Village Board and as also recommended by the La Grange 2020 Task Force. Other Village priorities include a desire to enhance public safety and economic development efforts in the post-TIF era, which include funding the vacant police officer which was being maintained as part of the cost containment plan, and a pilot program providing free valet service in the Central Business District.

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 2016-17 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.

FY 2016-17 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). The SAFER grant covered a two-year period. The Village will reapply for grant funding at the end of the current award period. FY 2016-17 expenditures reflect a partial year of salary and benefits to bridge the transition until a retirement occurs within the department. 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.

Fund Balance - The General Fund's reserve balance at the conclusion of FY 2016-17 is estimated to be $8.3 million or 56.3 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 51.8 percent in FY 2020-21, 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 cameras, rescue equipment, extrication tools, kitchen appliances and furniture for the living quarters.

3. Emergency Telephone System - E 911 Fund

The Villages of La Grange, La Grange Park and Western Springs worked collaboratively over the past five years in a concerted effort to share public safety services. After a compatibility study in 2010 to identify opportunities for shared public safety services and a technical study in 2013 focusing on public safety communication, the governing boards of each Village adopted a resolution authorizing the execution of a formal Intergovernmental Agreement between the three municipalities to establish and intergovernmental cooperative venture to be known as the "Lyons Township Area Communications Center" (LTACC) for the operation and maintenance of a combined 911 dispatch and communication system for law enforcement, fire, ambulance and other emergency communications.

The Village's also entered into a formal letter agreement for the purpose of sharing the cost of the salary and benefits of the Executive Director, who was hired June 1, 2015; and for preliminary start-up costs in establishing the combined dispatch center. The Village of La Grange will utilize ETSB reserves to fund these initial set-up costs.

Although the intergovernmental agreement became effective upon adoption, the Village's continue to operate as separate dispatch centers (status quo) until the projected opening date of October 1, 2016. However, this date may be delayed due to required lead time for construction projects, software implementation, testing and training for various emergency communication systems.

Due to the transitional status of the consolidated dispatch project, the ETSB budget reflects operating revenues and expenditures for one additional year (FY 2016-17). The Village anticipates the operation of the combined dispatch center will be cost-neutral, with expected long-term savings from the replacement of a single 911 systems & equipment.

Each municipality's individual Emergency Telephone Systems Board (ETSB) was dissolved and replaced with a Joint ETSB consisting of representative from each participating Village.

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 $9.5 million in infrastructure improvement projects and major maintenance programs.

Due to recent flooding events, several pre-budget workshops were held during the previous 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 authorized the issuance of an $11.6 million general obligation bond issue in FY 2015-16 to fund sewer improvements, which include the construction of the 50th Street storm sewer, sewer lateral to depression area #5, Brainard Avenue flood wall, and sewer lining. Bonds of $2.9 million were also issued in Sewer Fund to fund these sewer projects. An increase in the transfer from the General Fund to support the debt service requirements is 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 6th Avenue. Construction of the 60" storm sewer was funded by a combination of MFT and capital improvement program funds. 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. The next stage of the MARS project is scheduled in FY 2019-20.

The Village also entered into an intergovernmental cooperative agreement with the Village of Western Springs to install safety improvements within the Willow Springs Road cooridor, which would serve Denning Park in La Grange, and the Lyons Township High School south campus in Western Springs. Improvement projects included the installation of overhead street lights, pedestrian access and crossing improvements, and a traffic control device. These improvements are part of the Village's strategy of evaluating and improving traffic and pedestrian safety throughout the Village.

Construction of the project was completed during the summer of 2015, when LTHS was out of session during summer break, and within the budgeted amounts. The Village worked with LTHS and Western Springs in preparing public education materials that were 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.

The Stone Avenue Train Station is a local landmark. 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.

The Village secured grant funding in the amount of $1.1 million from the West Suburban Mass Transit District and $700,000 in federal funding from Congressman Lipinski. The project budget includes the costs related to construction as well as professional architectural services. Work was substantially completed in the fall of 2014.

The Village then secured additional grant funds in the amount of $1.4 million from CMAQ, RTA, and WSMTD to fund the next phase of station improvements. Construction which includes identified pedestrian and mobility improvements anticipated to being in spring, 2017 and be completed by the fall.

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, and the realignment of the intersection of Ogden and Locust. These improvements are being coordinated with the Uptown La Grange development. In addition, the Village of La Grange received a grant through the Federal Surface Transportation Program (STP) allocated by the Central Council of Mayors in the total amount of $1,210,000 to signalize the intersection of Ogden Avenue and Locust Avenue, and for street lighting within the Ogden Avenue corridor, between La Grange Road and Locust Avenue. Construction of these improvements is expected to occur over the next two years in conjunction with the redevelopment project.

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

5. Water Fund

The main component of the Village's distribution system is the East Avenue Pump Station which was constructed 1984. An engineering study determined that many of the components within the station had reached the end of their useful life and should be replaced. In addition, water pumping station technology has changed significantly over the last thirty years and the implementation of newer technology would decrease the costs of operating the station over time.

The Village held a bid opening and executed contracts in the amount of $1.7 million to complete the water pump station improvements. Water Fund reserves and a portion of the 2012 bond issue will be utilized to fund the project. Construction started in June 2015 with the pump station expected to be operational during the first quarter of 2016.

Please see the Water Fund notes for more information on the infrastructure improvement projects and water rate increases.

6. Parking Fund

In FY 2015-16, the Village implemented new technology which allows commuters who use the daily parking meter spaces to pay by commuters to pay by smartphone app, texting or calling in; however, coins are still accepted at the meter. This program is popular with commuters with a 33% utilization rate.

FY 2015-16 also included improvements for Lot 12, located at the corner of Bluff and Burlington Avenues. The existing surface was 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 were 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.

7. 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 2016-17 budget includes $935,000 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.

8. Police and Fire Pension Funds

The Police and Fire Pension Funds are assessed based on annual independent actuarial valuations and updates of each fund. At the Village Board meeting on November 23, 2015 actuarial methods and assumptions utilized in the valuation report were reviewed with the pension funds actuary. Pursuant to Village Board direction at the meeting, the pension fund levies reflect the annual required contribution based upon the independent actuarial valuation of the funds for the year ended April 30, 2015. The pension levies reflect an increase of $148,000 (6.7%) due to the

cumulative effect of salary increases, demographic changes, investment earnings, and tax levy timing differences.

The proposed five year budget (FY 2016-17) 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.

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.

Additional information on pension legislation and funding can be found in the notes section of the Police and Fire Pension Funds.

9. 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 increased 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

On Monday, January 11, 2016, the Village Board conducted a strategic planning session to review core values, perform a S-W-O-T analysis, 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." The Village Board also re-affirmed its five other core values which are as follows: (1) Maintain and Strengthen the Village's Strong Financial Position; (2) Structure, Support and Develop Staff Resources to Deliver Core Services; (3) Maintenance and Capital Planning for our Infrastructure; (4) Delivery of Core Services; and (5) Community Vitality.

The Village Board engaged in a lengthy review and discussion of its current strategic goals. As a result of this goal-setting process, the total number of strategic goals -23- remained static. This was an acknowledgment by the Village Board that many of the Village's strategic priorities were moving from a planning and approval stage to an implementation stage, and therefore it is necessary to reserve sufficient time for senior staff to effectively manage this workload of strategic priorities over the next two years. Consequently, there was limited refinement of the existing strategic goals and a limited number of new goals added to the matrix. In effect, this was a mid-term review of the 2013 plan as well as building upon the 2014 report and recommendations from the La Grange 2020 Task Force.

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;
- ✓ enhance existing and develop new public information practices;
- ✓ creation of a facilities plan to maintain and replace Village buildings;
- ✓ complete the implementation and commence with the operation of a regional public safety communications center, and continue to evaluate opportunities for functional consolidation of core services particularly within the public safety departments;
- ✓ continue with existing economic development initiatives;
- ✓ continue to manage the Village's existing supply of public parking;
- ✓ continue to monitor land use and planning trends and update the Village's zoning code as needed;
- ✓ continue with "Green" Initiatives and Practices;

- ✓ complete the re-development of the YMCA property;
- ✓ continue with the Stone Avenue Train Station Master Plan;
- ✓ work with ComEd to improve system reliability in La Grange; and
- ✓ enhance the use of the Village's advisory boards and commissions.

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 fifteen 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

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 affect on the Village's organizational apparatus. We have operated with three full-time vacancies (one in each major operating department – Police, Fire, and Public Works) for five years. But for the referendum, we would still be operating with a vacancy in the Police Department. We project that we will be operating with the two remaining vacancies 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 two and current fiscal years. Just one position can make a difference and in this case, it 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 Fall 2015 and again at the Strategic Planning Session in January

2016. 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 indicated that both public safety departments could 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. A restructuring of the Police Department was completed early within the current fiscal year. A restructuring of the Fire Department is anticipated sometime during the upcoming fiscal year.

In addition to this internal analysis of optimizing operations and service delivery, the Village has been working with La Grange Park and Western Springs to establish a regional emergency communications center for public safety services. 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 provide a road map as to how the three communities could establish a combined public safety dispatch center. While operational savings were estimated to be 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 could be accomplished with no material loss in individualized services currently being performed by each Village through its existing dispatch center. Emergency communication services are expected to be enhanced with the addition of Emergency Medical Dispatch.

Over the past year, La Grange, La Grange Park and Western Springs entered into an intergovernmental agreement which framed the structure of this new partnership. An Executive Director was hired to first manage the integration of resources and the physical configuration of the new center, followed by start-up and operations. Taxpayers from all three Villages should know with pride that this intergovernmental cooperative has been embraced at all levels – governance, managerial, and operational. There is also much cooperation in the contribution of in-kind services and equipment, and employees are asking "how they can help". The targeted launch date is October 1, 2016. Once implemented, a combined dispatch center will provide a natural progression to share 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 2015, ground broke for 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 – is in the process of constructing a mixed use development consisting of 254 high-end rental units and 9,000 square feet of retail. Construction will continue in earnest through 2016 followed by occupancy in 2017. With the exception of building permit revenue in FY 2015-16, we conservatively have not budgeted for any revenue growth related to this significant redevelopment project. A high-end condominium development consisting of twenty-three units at 40 S. Ashland Avenue (northwest corner of Ashland Avenue and Harris Avenue) also broke ground in 2015. Construction of that project will continue through 2016, with occupancy becoming available in early 2017. These transit-oriented residential developments also provide a critical mass of new consumers to support our local businesses.

Over the past six years, the Village's monthly sales tax receipts have consistently come in higher than compared to one year ago. A new high water mark was set on a 2015 calendar year basis. Of particular note is the recruitment of an Anderson's Book Store which is located on La Grange Road at Calendar Avenue. This has been an important addition to the Village's retail tax base. That said, retaining and growing existing businesses is a core economic development function. For example independent boutiques such as Vintage Charm and Jayne are performing well, with the latter business expanding into an adjacent store front in November 2015. Lucca's Pizza expanded within the past one and one-half years. While La Grange Road may be the principal sales tax generating corridor within the Village, the aforementioned businesses illustrate that consumers will go to a destination off of La Grange Road.

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.

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; (ii) our local retailers have an entrepreneurial spirit which has sustained them; (iii) new entrepreneurs who have placed their confidence in their future success by locating to La Grange; and (iv) the LGBA has been an exemplary partner in marketing and promoting the Village. The Village will continue to seek mutual opportunities to strengthen its relationship with the LGBA.

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 $8.7 million in grants to fund over $12.6 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 positon 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. 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 and identifying "Enhance the use of our advisory boards and commissions" as a strategic Board priority, adds to the Village's good governance practices. It is this type of visioning and self-improvement 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. 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, 2015

Executive Director

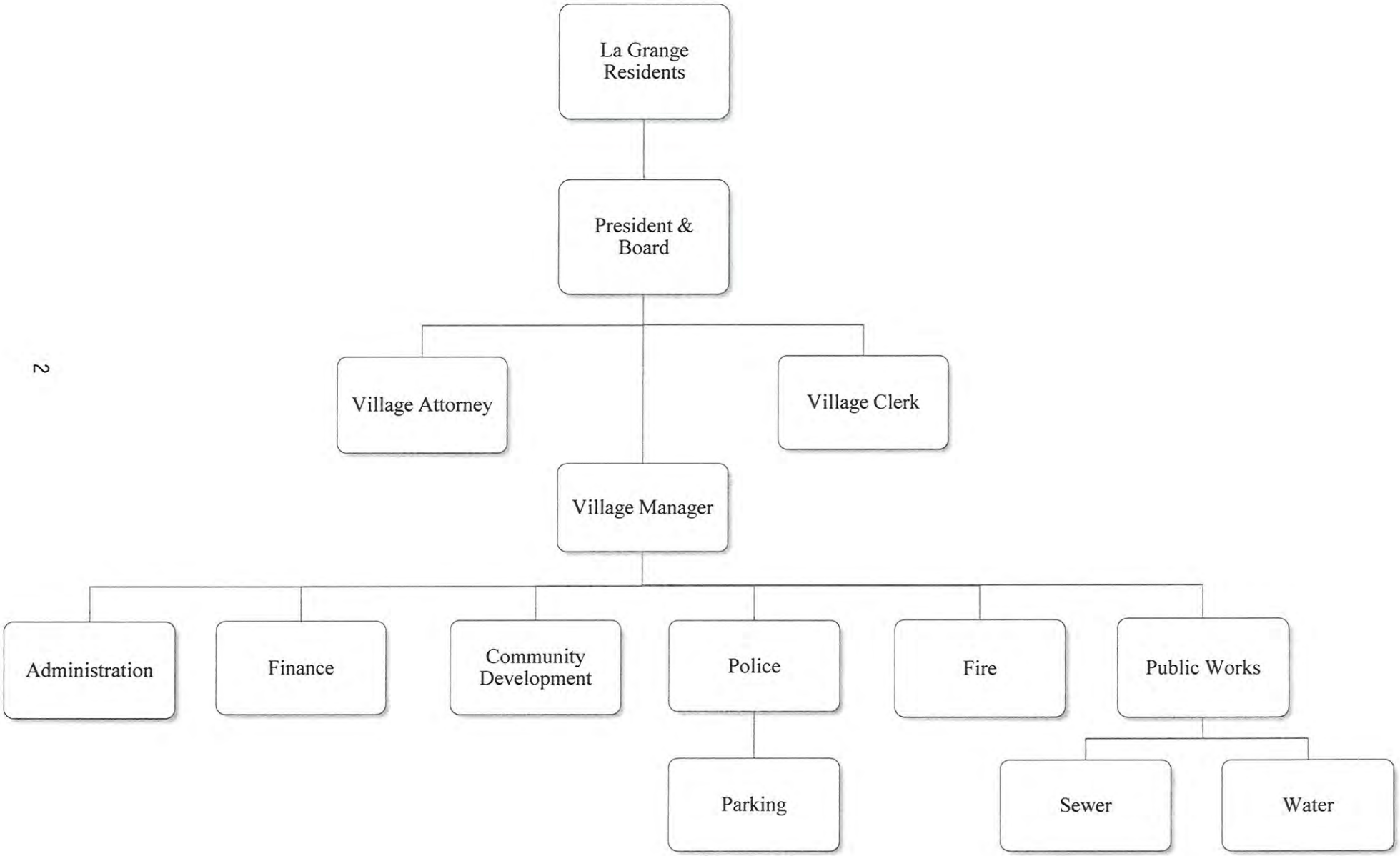
The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of La Grange for its annual budget for the fiscal year beginning May 1, 2011.

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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
01	GENERAL	13,052,686	13,998,955	14,770,362	14,930,895	**15,053,418**	15,305,939	15,759,593	16,214,804	16,662,144
21	MOTOR FUEL TAX	455,015	517,313	372,500	401,000	**401,000**	401,000	401,000	401,000	401,000
22	FOREIGN FIRE INSURANCE	26,634	26,529	19,050	30,538	**19,050**	19,050	19,050	19,050	19,050
24	EMER TELPHONE SYS BRD	150,240	232,089	145,100	671,985	**235,812**	-	-	-	-
27	ASSET FORFEITURE	29,793	9,157	100	100	**100**	100	100	100	100
40	CAPITAL PROJECTS	3,234,310	2,023,329	15,668,251	15,531,644	**2,552,120**	2,634,505	1,769,325	3,013,405	1,507,245
50	WATER	4,491,439	4,477,252	5,149,600	4,802,331	**5,144,600**	5,144,600	5,146,100	5,148,600	5,150,100
51	PARKING	1,262,316	944,420	907,500	954,990	**926,000**	901,000	974,000	978,500	983,000
60	EQUIPMENT REPLACEMENT	439,325	498,296	487,599	510,837	**455,568**	459,460	473,381	489,003	497,654
70	POLICE PENSION	2,554,242	2,304,829	2,570,891	2,184,953	**2,643,389**	2,749,699	2,862,563	2,983,002	3,110,786
75	FIRE PENSION	1,871,420	1,892,197	1,974,596	1,354,273	**2,024,848**	2,126,784	2,236,463	2,354,722	2,481,985
80	SEWER	440,224	497,540	3,806,025	3,674,825	**807,000**	807,000	807,500	809,000	810,500
90	DEBT SERVICE	301,547	302,296	402,550	387,388	**1,131,355**	1,126,015	813,830	807,910	801,750
TOTAL VILLAGE REVENUES		28,309,191	27,724,203	46,274,124	45,435,758	**31,394,260**	31,675,152	31,262,905	33,219,097	32,425,313
29	LIBRARY FUND	2,792,493	2,894,343	2,903,995	2,903,995	**2,908,358**	2,971,282	3,046,159	3,117,850	3,196,519
TOTAL REVENUES ALL FUNDS		31,101,684	30,618,546	49,178,119	48,339,753	**34,302,618**	34,646,434	34,309,064	36,336,947	35,621,833

FUND	EXPENDITURES	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
01	GENERAL	13,481,678	13,312,595	14,426,383	14,215,204	**14,842,729**	15,105,576	15,623,244	16,161,252	16,736,238
21	MOTOR FUEL TAX	1,783,629	-	1,302,451	1,503,201	**30,000**	-	100,000	1,500,000	-
22	FOREIGN FIRE INSRNCE	33,827	8,187	31,800	16,500	**61,300**	17,800	17,800	17,800	17,800
24	EMER TELPHONE SYS BRD	160,217	155,607	168,950	268,664	**747,762**	-	-	-	-
27	ASSET FORFEITURE	24,529	23,513	24,300	24,300	**41,500**	16,500	16,500	16,500	16,500
40	CAPITAL PROJECTS	3,790,904	2,488,646	5,252,646	3,745,585	**9,492,670**	7,184,630	1,992,625	2,693,005	1,339,145
50	WATER	5,181,189	4,611,060	6,344,643	6,256,633	**5,024,772**	4,761,974	5,074,304	5,138,451	5,196,428
51	PARKING	1,415,800	795,506	1,153,697	1,108,538	**1,036,300**	895,978	930,124	970,119	991,163
60	EQUIPMENT REPLACEMENT	386,879	286,868	654,000	1,065,108	**935,500**	356,000	235,000	652,000	309,000
70	POLICE PENSION	1,720,842	1,984,178	2,008,388	2,110,231	**2,125,269**	2,186,658	2,242,366	2,311,452	2,373,587
75	FIRE PENSION	1,277,242	1,400,698	1,450,164	1,442,112	**1,480,535**	1,516,509	1,550,493	1,589,298	1,625,389
80	SEWER	413,026	452,965	3,651,842	460,296	**2,364,479**	2,165,775	725,649	734,986	743,762
90	DEBT SERVICE	301,545	302,295	402,545	387,385	**1,131,350**	1,126,010	813,825	807,905	801,745
TOTAL VILLAGE EXPENDITURES		29,971,307	25,822,118	36,871,809	32,603,757	**39,314,165**	35,333,410	29,321,930	32,592,768	30,150,757
29	LIBRARY FUND	2,631,426	2,861,870	2,903,995	2,903,995	**2,908,358**	2,971,282	3,046,159	3,117,850	3,196,519
TOTAL EXPENDITURES ALL FUNDS		32,602,733	28,683,988	39,775,804	35,507,751	**42,222,523**	38,304,691	32,368,089	35,710,618	33,347,277

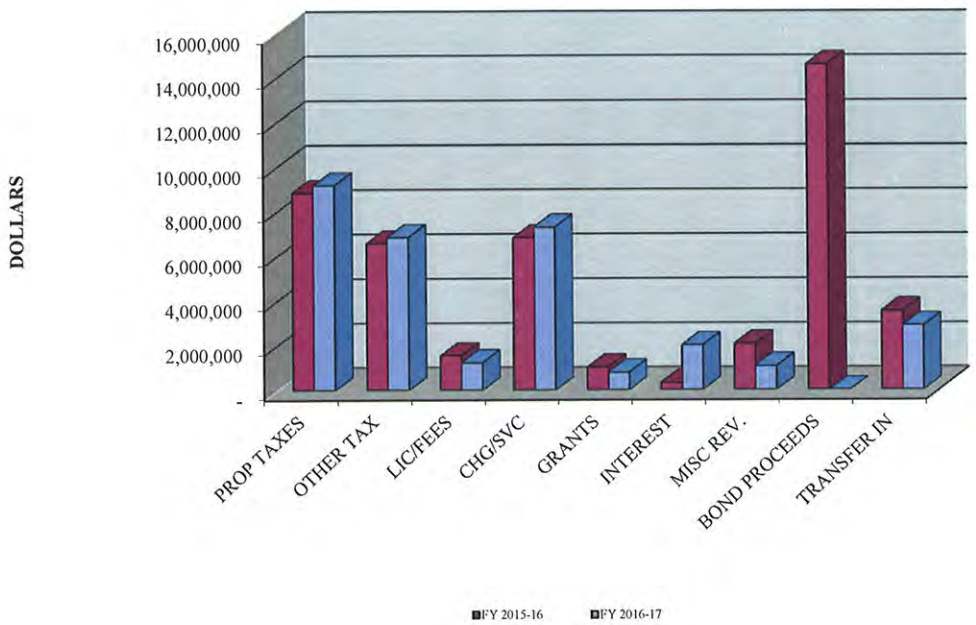
FUND	SURPLUS/(DEFICIT)	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACT	2016-17 **BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
01	GENERAL	(428,992)	686,360	343,979	715,691	**210,689**	200,364	136,349	53,552	(74,094)
21	MOTOR FUEL TAX	(1,328,614)	517,313	(929,951)	(1,102,201)	**371,000**	401,000	301,000	(1,099,000)	401,000
22	FOREIGN FIRE INSRNCE	(7,193)	18,342	(12,750)	14,038	**(42,250)**	1,250	1,250	1,250	1,250
24	EMER TELPHONE SYS BRD	(9,977)	76,482	(23,850)	403,321	**(511,949)**	0	0	0	0
27	ASSET FORFEITURE	5,264	(14,356)	(24,200)	(24,200)	**(41,400)**	(16,400)	(16,400)	(16,400)	(16,400)
40	CAPITAL PROJECTS	(556,594)	(465,317)	10,415,605	11,786,059	**(6,940,550)**	(4,550,125)	(223,300)	320,400	168,100
50	WATER	(689,750)	(133,808)	(1,195,043)	(1,454,302)	**119,828**	382,626	71,796	10,149	(46,328)
51	PARKING	(153,484)	148,914	(246,197)	(153,548)	**(110,300)**	5,022	43,876	8,381	(8,163)
60	EQUIPMENT REPLACEMENT	52,446	211,428	(166,401)	(554,271)	**(479,932)**	103,460	238,381	(162,997)	188,654
70	POLICE PENSION	833,400	320,651	562,503	74,722	**518,120**	563,041	620,197	671,550	737,198
75	FIRE PENSION	594,178	491,499	524,432	(87,839)	**544,313**	610,274	685,970	765,424	856,596
80	SEWER	27,198	44,575	154,184	3,214,529	**(1,557,479)**	(1,358,775)	81,851	74,014	66,738
90	DEBT SERVICE	2	1	5	3	**5**	5	5	5	5
29	LIBRARY FUND	161,067	32,473	0	0	**0**	0	0	0	0

3/31/2016

VILLAGE OF LA GRANGE

WHERE THE MONEY COMES FROM: ALL FUNDS

FY 2015-16 EST ACT VS FY 2016-17 BUDGET

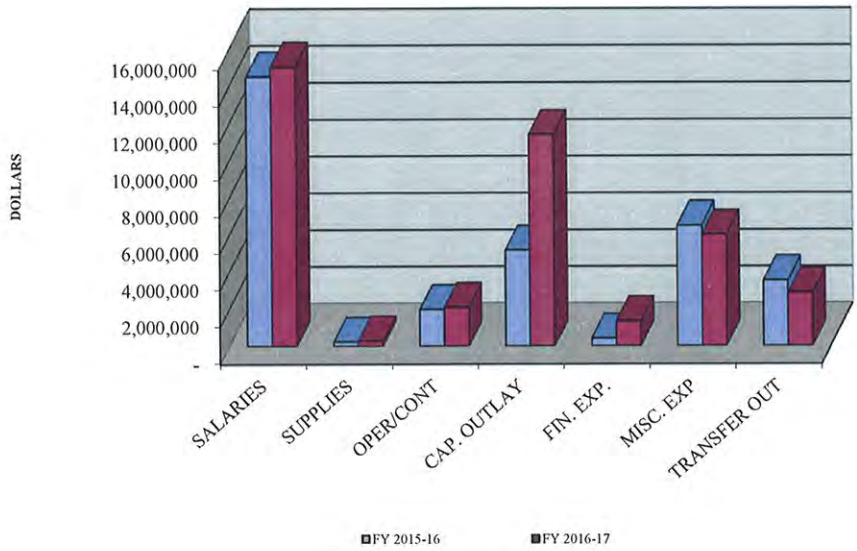


	FY 2014-15 ACTUAL	FY 2015-16 EST. ACT	**FY 2016-17 BUDGET**	PERCENT CHANGE FY 16 TO FY 17
PROPERTY TAX	8,473,101	8,861,532	**9,201,117**	3.83%
OTHER TAXES	5,913,433	6,594,483	**6,869,500**	4.17%
FINES/LICENSES/FEES	1,361,614	1,545,475	**1,238,758**	-19.85%
CHARGES FOR SERVICES	6,362,552	6,842,099	**7,318,568**	6.96%
GRANTS	1,305,264	1,026,199	**793,417**	-22.68%
INTEREST INCOME	1,852,895	335,292	**2,009,078**	499.20%
MISC. REVENUE	1,036,048	2,070,252	**1,075,406**	-48.05%
BOND PROCEEDS	-	14,610,000	-	100.00%
TRANSFERS IN	1,419,295	3,550,426	**2,888,415**	-18.65%
TOTAL VILLAGE REVENUE	27,724,203	45,435,758	**31,394,260**	-30.90%
PUBLIC LIBRARY	2,894,343	2,903,995	**2,908,358**	0.15%
GRAND TOTAL	30,618,546	48,339,753	**34,302,618**	

VILLAGE OF LA GRANGE

WHERE THE MONEY GOES: ALL FUNDS

FY 2014-15 EST ACT vs FY 2015-16 BUDGET



	FY 2014-15 ACTUAL	FY 2015-16 EST. ACT	**FY 2016-17 BUDGET**	PERCENT CHANGE FY 14 TO FY 15
SALARIES/SUPPORT	14,013,945	14,652,665	**15,160,961**	3.47%
SUPPLIES	235,072	232,269	**273,300**	17.67%
OPERATIONAL/CONTRACTUAL	1,951,756	1,998,852	**2,093,894**	4.75%
CAPITAL OUTLAY	2,958,942	5,215,837	**11,498,718**	120.46%
DEBT SERVICE	302,295	408,595	**1,338,617**	227.61%
MISC. EXPENSE	4,940,813	6,545,364	**6,060,260**	-7.41%
TRANSFER OUT	1,419,295	3,550,176	**2,888,415**	-18.64%
TOTAL VILLAGE EXPENDITURES	25,822,118	32,603,757	**39,314,165**	20.58%
PUBLIC LIBRARY	2,861,870	2,903,995	**2,908,358**	0.15%
GRAND TOTAL	28,683,988	35,507,751	**42,222,523**	

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

		EAV 600,643,631	EAV 567,779,090	ESTIMATED EAV 585,043,781 Triennial Reassessment	**ESTIMATED EAV 592,543,781 592543781**	ESTIMATED EAV 592,543,781	ESTIMATED EAV 651,798,159 +10% Triennial Reassessment	ESTIMATED EAV 651,798,159	ESTIMATED EAV 651,798,159
	LEGAL RATES	2012 LEVY FOR FY 13-14	2013 LEVY FOR FY 14-15	2014 LEVY FOR FY 15-16	**2015 LEVY FOR FY 16-17**	2016 LEVY FOR FY 17-18	2017 LEVY FOR FY 18-19	2018 LEVY FOR FY 19-20	2019 LEVY FOR FY 20-21
VILLAGE TAX LEVY									
1 CORPORATE FUND	0.4375	663,115	323,070	305,981	**292,737**	245,786	229,006	285,708	345,166
2 FORESTRY TAX	0.0500	165,777	170,333	169,077	**169,663**	171,838	172,727	175,986	179,244
3 CROSSING GUARDS	0.0200	0	0	0	**0**	0	0	0	0
4 POLICE PROTECTION	0.4000	1,326,221	1,358,127	1,350,866	**1,357,302**	1,374,702	1,433,956	1,460,028	1,486,100
5 FIRE PROTECTION TAX	0.4000	1,326,221	1,358,127	1,350,866	**1,357,302**	1,374,702	1,433,956	1,460,028	1,486,100
6 AUDITING	N/A	0	0	0	**0**	0	0	0	0
7 STREET & BRIDGE	0.0600	287,107	292,974	294,277	**296,617**	302,197	312,863	316,774	320,685
8 AMBULANCE SERVICE	0.2500	297,318	297,516	297,202	**300,000**	300,000	300,000	300,000	300,000
9 IMRF	N/A	302,123	278,779	265,609	**257,807**	264,252	270,858	277,630	284,571
10 SOCIAL SECURITY	N/A	226,442	226,543	226,996	**232,696**	238,513	244,476	250,588	256,853
SUBTOTAL GENERAL FUND		4,594,324	4,305,469	4,260,874	**4,264,124**	4,271,990	4,397,842	4,526,741	4,658,718
ANNUAL PERCENTAGE CHANGE		3.02%	-6.29%	-1.04%	**0.08%**	0.18%	2.95%	2.93%	2.92%
11 POLICE PENSION FUND	N/A	827,086	1,031,654	1,139,080	**1,213,265**	1,273,928	1,337,625	1,404,506	1,474,731
12 FIRE PENSION FUND	N/A	801,258	1,022,002	1,088,181	**1,146,492**	1,203,817	1,264,007	1,327,208	1,393,568
13 LIABILITY TAX	N/A	0	0	0	**0**	0	0	0	0
SUBTOTAL PENSION LEVIES		1,628,344	2,053,656	2,227,261	**2,359,757**	2,477,745	2,601,632	2,731,714	2,868,299
ANNUAL % CHANGE		4.59%	26.12%	8.45%	**5.95%**	5.00%	5.00%	5.00%	5.00%
TOTAL VILLAGE TAX LEVY W/O DEBT SERVICE		6,222,668	6,359,125	6,488,135	**6,623,881**	6,749,735	6,999,474	7,258,455	7,527,018
ANNUAL % CHANGE		3.42%	2.19%	2.03%	**2.09%**	1.90%	3.70%	3.70%	3.70%
14 BOND & INTEREST	N/A	0	0	0	**0**	0	0	0	0
TOTAL VILLAGE TAX LEVY		6,222,668	6,359,125	6,488,135	**6,623,881**	6,749,735	6,999,474	7,258,455	7,527,018
ANNUAL % CHANGE		3.42%	2.19%	2.03%	**2.09%**	1.90%	3.70%	3.70%	3.70%
RATE PER $100 EAV		1.0360	1.1200	1.1090	**1.1179**	1.1391	1.0739	1.1136	1.1548
LIBRARY TAX LEVY									
15 OPERATING & DEBT	0.4600	2,073,691	2,116,768	2,160,952	**2,206,164**	2,287,792	2,372,440	2,460,221	2,551,249
ANNUAL % CHANGE		3.64%	2.08%	2.09%	**2.09%**	3.70%	3.70%	3.70%	3.70%
16 BOND & INTEREST		622,125	622,850	627,850	**627,550**	622,050	626,450	625,550	629,450
TOTAL LIBRARY TAX LEVY		2,695,816	2,739,618	2,788,802	**2,833,714**	2,909,842	2,998,890	3,085,771	3,180,699
ANNUAL % CHANGE		0.41%	1.62%	1.80%	**1.61%**	2.69%	3.06%	2.90%	3.08%
RATE PER $100 EAV		0.4488	0.4825	0.4767	**0.4782**	0.4911	0.4601	0.4734	0.4880
TOTAL TAX LEVY		8,918,484	9,098,743	9,276,937	**9,457,595**	9,659,577	9,998,365	10,344,226	10,707,717
ANNUAL PERCENTAGE CHANGE		94.43%	2.02%	1.96%	**1.95%**	2.14%	3.51%	3.46%	3.51%
RATE PER $100 EAV		1.4848	1.6025	1.5857	**1.5961**	1.6302	1.5340	1.5870	1.6428
SPECIAL SERVICE AREA LEVY		67,309	70,507	70,507	**74,604**	76,469	78,381	80,340	82,349

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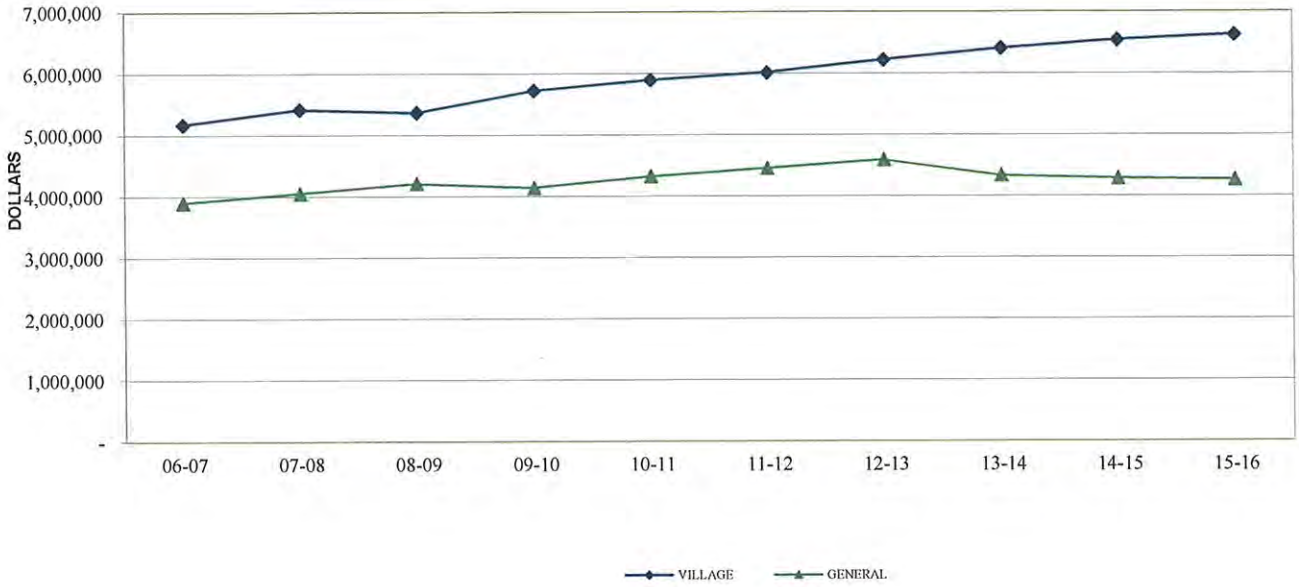
VILLAGE OF LA GRANGE

VILLAGE vs GENERAL TAX LEVIES
LAST TEN FISCAL YEARS

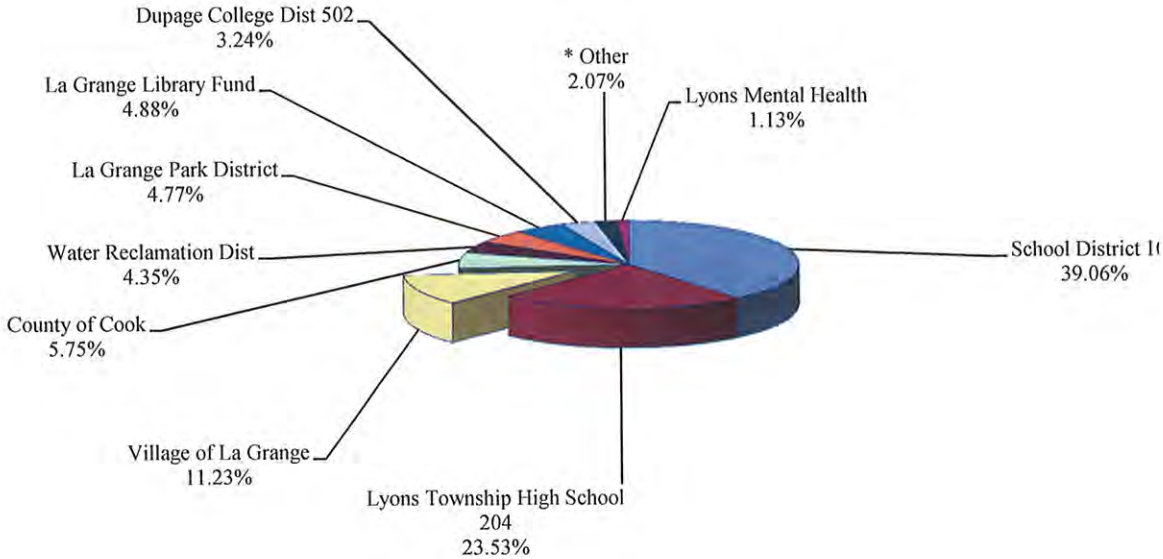


LEVY YEAR	FISCAL YEAR	CPI	TOTAL VILLAGE TAX LEVY	GENERAL FUND TAX LEVY	GENERAL FUND AS A PERCENT OF THE TOTAL TAX LEVY
2006	2007-08	3.40%	5,180,586	3,907,629	75.43%
2007	2008-09	2.50%	5,427,546	4,059,631	74.80%
2008	2009-10	4.10%	5,376,531	4,216,406	78.42%
2009	2010-11	0.10%	5,728,348	4,148,142	72.41%
2010	2011-12	2.70%	5,900,579	4,328,424	73.36%
2011	2012-13	1.50%	6,016,642	4,459,773	74.12%
2012	2013-14	3.00%	6,222,668	4,594,324	73.83%
2013	2014-15	1.70%	6,407,474	4,336,971	67.69%
2014	2015-16	1.50%	6,539,770	4,293,266	65.65%
2015	2016-17	0.80%	6,623,280	4,264,123	64.38%

*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
2014 PROPERTY TAX RATES



TAXING DISTRICT	2014 TAX RATE
School District 102	3.858
Lyons Township High School 204	2.324
Village of La Grange	**1.109**
County of Cook	0.568
Water Reclamation Dist	0.430
La Grange Park District	0.471
La Grange Library Fund	0.482
Dupage College Dist 502	0.320
Other *	0.204
Lyons Mental Health	0.112
TOTAL	9.878

* Other	
Forest Preserve District	0.069
Lyons Road & Bridge	0.048
Town of Lyons	0.068
Consolidated Elections	-
DesPl. Vly. Mosquito	0.016
Lyons Gen Assistance	0.003
	0.204

- Tax rate information is latest available from Cook County

- The 2014 tax rates for School District 105 and School District 106 are 3.668 and 3.574 per $100 EAV, respectively.

FY 2016-17
ALL FUNDS REVENUE & EXPENDITURE SUMMARY:EXCLUDING INTERFUND TRANSFERS
(without Public Library Fund)

FUND		TOTAL TRANSFERS IN	TOTAL TRANSFERS OUT	FY 2016-17 REVENUES NET OF TRANSFERS	FY 2016-17 EXPENDS. NET OF TRANSFERS
01 GENERAL FUND REVENUES	15,053,418				
a) From ETSB Fund	(50,000)	(50,000)		15,003,418	
GENERAL FUND EXPENDITURES	14,842,729				
a) To Capital Projects Fund	(1,529,065)		(1,529,065)		
b) To Parking Fund	(148,000)		(148,000)		13,165,664
21 MOTOR FUEL TAX FUND REVENUES	401,000			401,000	
MOTOR FUEL TAX FUND EXPENDITURES	30,000				
a) To Capital Projects Fund	(30,000)		(30,000)		-
22 FOREIGN FIRE INSURANCE REVENUES	19,050			19,050	
FOREIGN FIRE INSURANCE EXPENDITURES	61,300				61,300
24 E.T.S.B. REVENUES	235,812			235,812	
E.T.S.B. EXPENDITURES	747,762				
a) To General Fund	(50,000)		(50,000)		697,762
27 ASSET FORFEITURE FUND REVENUES	100			100	
ASSET FORFEITURE FUND EXPENDITURES	41,500				41,500
40 CAPITAL PROJECTS FUND REVENUES	2,552,120				
a) From General Fund	(1,529,065)				
b) From Motor Fuel Tax Fund	(30,000)	(1,559,065)		993,055	
CAPITAL PROJECTS FUND EXPENDITURES	9,492,670				
b) To Debt Service Fund	(1,131,350)		(1,131,350)		8,361,320
50 WATER FUND REVENUES	5,144,600			5,144,600	
WATER FUND EXPENSES	5,024,772				5,024,772
51 PARKING FUND REVENUES	926,000				
a)From General Fund	(148,000)	(148,000)		778,000	
PARKING FUND EXPENSES	1,036,300				1,036,300
60 EQUIPMENT REPLACEMENT FUND REVENUES	455,568			455,568	
EQUIPMENT REPLACEMENT FUND EXPENDITURES	935,500				935,500
70 POLICE PENSION FUND REVENUES	2,642,129			2,642,129	
POLICE PENSION FUND EXPENDITURES	2,125,269				2,125,269
75 FIRE PENSION FUND REVENUES	2,023,658			2,023,658	
FIRE PENSION FUND EXPENDITURES	1,480,535				1,480,535
80 SEWER FUND REVENUES	807,000			807,000	
SEWER FUND EXPENDITURES	2,364,479				2,364,479
90 DEBT SERVICE FUND REVENUES	1,131,355				
b) From Cap Proj. Fund	(1,131,350)	(1,131,350)		5	
DEBT SERVICE FUND EXPENDITURES	1,131,350				1,131,350
		(2,888,415)	(2,888,415)	28,503,395	36,425,750
SUMMARY					
TOTAL REVENUES	31,391,810	(2,888,415)		28,503,395	
TOTAL EXPENDITURES	39,314,165		(2,888,415)		36,425,750

bud17\revenuesummary\transfer8

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 2016-17.

CAPITAL SPENDING

Storm / Sanitary Sewers	$8,448,620
Streets and Alleys	640,000
Stone Avenue Station Improvements	245,000
Water System	371,200
Sewer Improvements - Street Lighting (Debt Service)	1,131,350
Police/Fire Station – Roof / HVAC	650,000
Emerald Ash Borer / Tree Planting	70,000
Sidewalks/Thermoplastic St Marking/Bus Shelters	55,000
TOTAL	$11,611,170

FUND (DEPARTMENT)

Capital Projects (Public Works)	$9,492,670
Sewer (Public Works)	1,747,300
Water (Public Works)	371,200
TOTAL	$11,611,170

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	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
STREETS/ALLEYS									
WILLOW SPRNGS RD RESRFCNG	CAP PROJS	-	-	-	-	-	-	-	-
WILLOW SPRNGS SAFETY IMPRVMNTS	CAP PROJS	30,716	114,700	110,520		-	-	-	-
BLUFF/47 TO BURLNGTN/M.A.R.S.	CAP PROJS	357,668	322,451	-	-	-	-	-	-
NGHBRHD STREET PROJECTS	CAP PROJS	79,925	980,000	1,187,511	**30,000**	-	-	-	-
NORTHEAST. PLANNING AREA	CAP PROJS	12,993	360,000	84,157	**150,000**	264,000	-	-	-
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	24,812	206,000	207,563	-	-	-	-	-
OGDEN AVE CORRIDOR IMPRV	CAP PROJS	-	31,000	1,435	**40,000**	-	-	-	-
NEIGHBORHOOD SIDEWALKS-SSA 7	CAP PROJS	-	-	-	-	-	-	-	-
47TH/EAST INTERSECTION IMPRV-DCEO	CAP PROJS	-	150,000	-	-	-	200,000	-	-
KENSINGTON(COSSITT-BURLG)RESURFACI	CAP PROJS	15,000	192,500	159,540	-	-	-	-	-
MISCELLANEOUS STREET ENGR.	CAP PROJS	53,230	40,000	20,000	**40,000**	20,000	20,000	20,000	20,000
CRACKFILL PROGRAM	CAP PROJS	20,000	20,000	20,000	**20,000**	20,000	20,000	20,000	20,000
SUBTOTAL		594,344	2,776,651	1,790,726	**640,000**	304,000	240,000	40,000	40,000
					9,492,670				
STORME / SANITARY SEWERS									
SEWER TELEVISING	CAP PROJS	175,712	25,000	25,000	**25,000**	25,000	25,000	25,000	25,000
47TH ST DRAINAGE AREA & HYDROLOGY S	CAP PROJS	147,179	731,850	749,002	**5,976,320**	4,556,320	600,000	-	-
POPLAR PLACE SEWER IMPRVMNTS	CAP PROJS	-	-	-	-	-	-	-	-
MASON WOODS AREA SEWER PRJ	CAP PROJS	-							
MAPLE AVE RELIEF SEWER PROJ	CAP PROJS	52,481	-	-	-	-	175,000	1,750,000	-
SEWER LINING	CAP PROJS	-	600,000	-	**700,000**	-	-	-	400,000
SEWER TELEVISING	SEWER	37,351	35,000	35,000	**35,000**	35,000	35,000	35,000	35,000
SEWER LINING	SEWER	-	175,000	-	**257,300**	50,000	50,000	50,000	50,000
SEWERS	SEWER	5,000	3,005,000	6,000	**1,455,000**	1,455,000	5,000	5,000	5,000
SUBTOTAL		417,723	4,571,850	815,002	**8,448,620**	6,121,320	890,000	1,865,000	515,000
					1,747,300				
WATER SYSTEM									
MAINS	WATER	289,352	1,642,500	1,665,755	**328,700**	-	250,000	250,000	250,000
METERS	WATER	24,290	20,000	20,000	**22,500**	22,500	22,500	22,500	22,500
HYDRANTS & VALVES	WATER	6,484	20,000	20,000	**20,000**	20,000	20,000	20,000	20,000
SUBTOTAL		320,126	1,682,500	1,705,755	**371,200**	42,500	292,500	292,500	292,500
MISCELLANEOUS									
TRNSF TO DEBT SVC-ST. LTS.	CAP PROJS	302,295	402,545	387,135	**1,131,350**	1,126,010	813,825	807,905	801,745
SIDEWALK/CURB/GUTTER	CAP PROJS	24,288	15,000	33,274	**10,000**	10,000	15,000	15,000	15,000
TREE PLANTING	CAP PROJS	27,104	33,500	33,500	**30,000**	31,000	33,000	34,000	36,000
EMERALD ASH BORER	CAP PROJS	363,288	268,000	115,625	**40,000**	5,300	5,800	6,100	6,400
STONE AVENUE STATION RENOVATION	CAP PROJS	748,290	-	160,000	-	-	-	-	-
STONE AVENUE STATION IMPRVMENTS	CAP PROJS	38,695	385,100	385,100	**245,000**	1,112,000	-	-	-
THERMOPLASTIC ST MARKING	CAP PROJS	14,970	15,000	14,956	**15,000**	15,000	15,000	15,000	15,000
FIRE DEPT APPARATUS FLOOR	CAP PROJS	-	-	51,267	-	-	-	-	-
BUS SHELTERS	CAP PROJS	-	-	-	**30,000**	-	-	-	-
LG RD TRAIN STATION PRK IMPRVMMT	CAP PROJS	-	-	-	-	-	70,000	-	-
POLICE/FIRE HVAC	CAP PROJS	-	-	-	**275,000**	-	-	-	-
POLICE/FIRE ROOF REPLACEMENT	CAP PROJS	-	-	-	**375,000**	-	-	-	-
SUBTOTAL		1,518,930	1,119,145	1,180,857	**2,151,350**	2,299,310	952,625	878,005	874,145
TOTAL CAPITAL SPENDING		2,851,123	10,150,146	5,492,340	**11,611,170**	8,767,130	2,375,125	3,075,505	1,721,645

CAPITAL IMPROVEMENTS PROGRAM
SPENDING & FUNDING SUMMARY (cont.)

CAPITAL FUNDING (BY PROJECT)	FUND	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
CASH ON HAND - OPERATIONS / BOND PROCEEDS		1,752,814	8,765,346	4,653,737	**10,658,115**	7,662,130	2,220,125	3,070,505	1,716,645
GRANTS:									
SURFACE TRNSPRT PROGRM (STP)	CAP PROJS			56,250	**78,750**				-
COSSITT/KENSINGTON	CAP PROJS	21,350	84,800	84,800	-	-	-	-	-
WILLOW SPRINGS ROAD	CAP PROJS	23,550	89,900	69,729	-	-	-	-	-
47TH & EAST	CAP PROJS	50,000	150,000	-		-	150,000	-	-
DCEO PD BOILER	CAP PROJS	-	-	6,572	-	-	-	-	-
LA GRANGE RD PED CROSSING	CAP PROJS	30,000	120,000	-	**90,000**				-
47TH STR PED CROSSING	CAP PROJS	60,000	140,000	-	**180,000**	-	-	-	-
OGDEN	CAP PROJS	10,000	40,000	-	**30,000**	-	-	-	-
STONE AVE STATION	CAP PROJS	886,463	385,100	586,418	**254,305**	1,100,000			-
IL FIRST/ST & TRIBAL ASSISTANCE	WATER	-	-	-	-	-	-	-	-
CONTRIBUTIONS:									
SIDEWALKS	CAP PROJS	-	10,000	-					
SSA 7 SIDEWALKS/RESIDENTS	CAP PROJS	16,946	5,000	10,322	**5,000**	5,000	5,000	5,000	5,000
MISCELLANEOUS	CAP PROJS	-	360,000	24,512	**315,000**	-		-	-
TOTAL CAPITAL SPENDING		2,851,123	10,150,146	5,492,340	**11,611,170**	8,767,130	2,375,125	3,075,505	1,721,645

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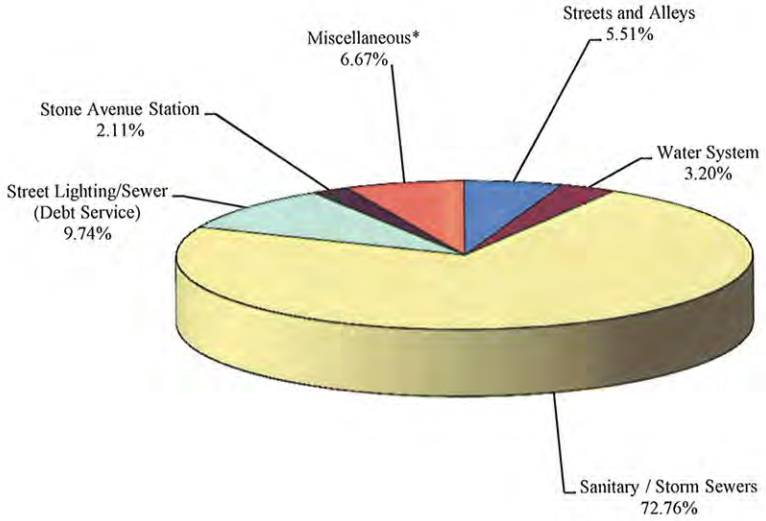
VILLAGE OF LA GRANGE

CAPITAL IMPROVEMENT ALLOCATION

FY 2016-17

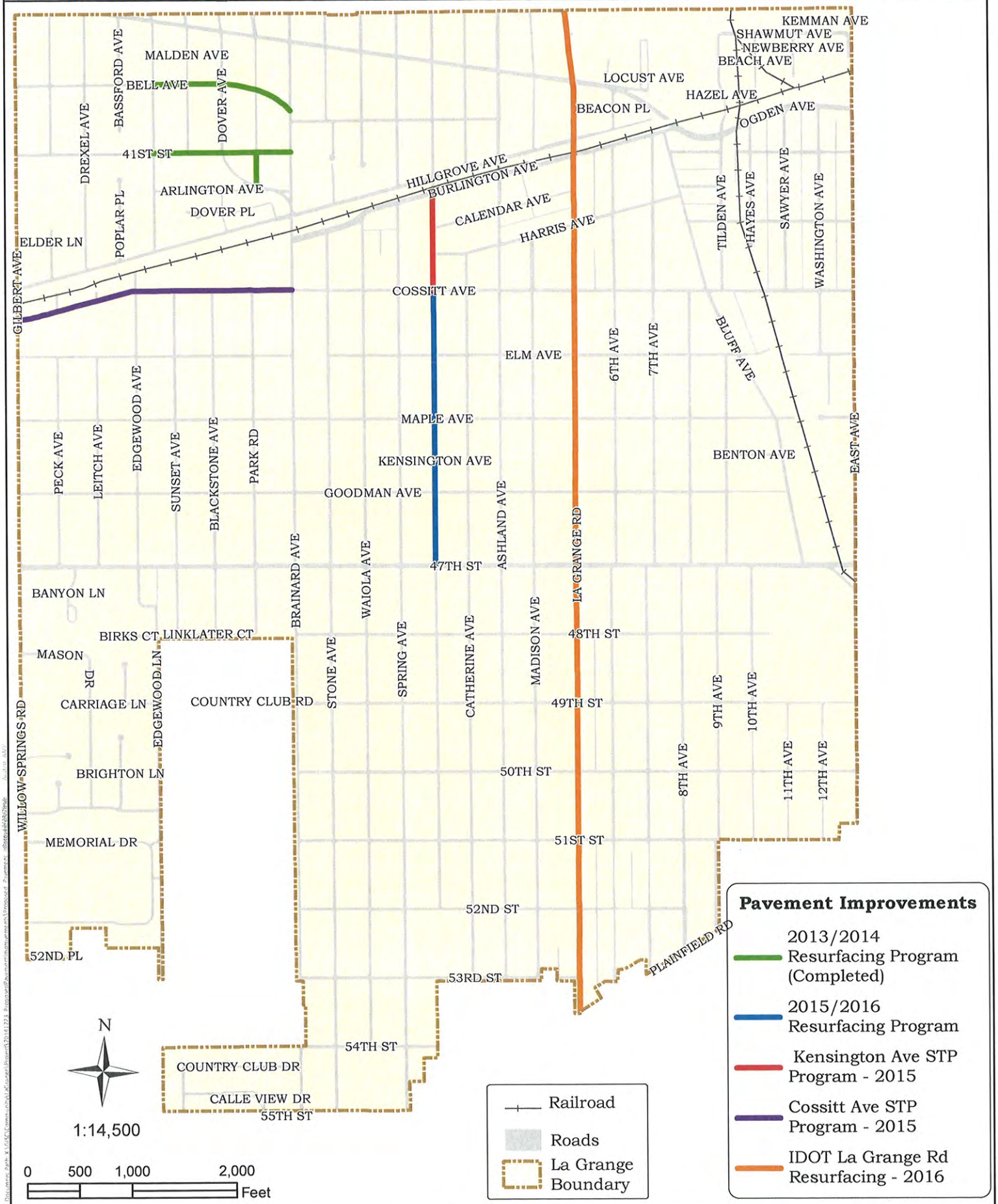


CAPITAL SPENDING	FY 2016-17 BUDGET
Streets and Alleys	640,000
Water System	371,200
Sanitary / Storm Sewers	8,448,620
Street Lighting/Sewer (Debt Service)	1,131,350
Stone Avenue Station	245,000
Miscellaneous*	775,000
Total Capital Spending	11,611,170

*Miscellaneous	
Police/Fire HVAC	275,000
Police/Fire Roof Replacement	375,000
Emerald Ash Borer	40,000
Bus Shelters	30,000
Sidewalk/Curb/Gutter/Tree Planting	40,000
Thermoplastic St Marking	15,000
	775,000

Village of La Grange

Proposed Pavement Improvements



LONG-RANGE
CAPITAL PROJECTS FUND ANALYSIS
FY 2016-17 THROUGH FY 2025-26

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 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. . It is anticipated that these short-term reductions in funding will not have a material impact on delivery of services to residents.

As the economy continues to recover and General Fund revenues are stabilizing, 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, greater utilization of MFT funds for the Maple Avenue Relief Sewer (M.A.R.S) project, and grant funding from the Central Council of Mayors, 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 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 approximately $800,000 to support debt service requirements for an $11.6 million bond issue to fund sewer system improvements. The Sewer Fund also includes an increase in fees to support a $2.9 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 $11.6 million bond issue to fund sewer system improvements including a 50th 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 47th 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.

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 47th Street

Over the last several years the Village has 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 previously planned.

In September 2014, 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 improvements 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 improvements that reduce the incidences of private property surface drainage issues.

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

The hydralic model determined that a storm sewer constructed on 50th Street to the depressional area of 50th 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. Since the anticipated cost to construct the sewer improvements exceeded available funding, staff recommended a phased approach to implmenation as follows:

• 50th Street relief sewer to depression area 2	$11,720,000
• Brainard Aveneu Flood Wall	$750,000
• Lateral sewer to depression area 5	$2,110,000
Total Sewer Improvements	$14,580,000

While the sewer improvements identified are largely south of 47th Street, it is important to note for residents that the implications "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 47th 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 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 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 47th 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.

Based on the scope of work and cost estimates, the Village of La Grange 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 $1,210,000. The FY2016-17 & FY 2017-18 budgets include the local match requirements for the Federal Surface Transportation Program funds. The Village plans to be reimbursed for expenditure through a combination of OPUS and IDOT funds.

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 47th

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 47th 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 6th 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 6th Avenue to Madison Avenue. The next segment of MARS is then scheduled in FY 2025-26 in the total amount of $2.4 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.

47th 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 47th 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 47th Street and Waiola Avenue. The Village Board also directed staff to upgrade the existing pedestrian crossing at 47th Street and 9th 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 52nd 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.

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 the following street was resurfaced as part of the five year capital improvement program:

- Kensington Avenue; from 47th Street to Cossit 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 2022-23.

Also scheduled as separate street projects in FY 2015-16 was 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 condtion 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 47th Street to Cossitt Avenue was 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. The scope of work consisted of milling and resurfacing existing pavement, intermittent curb and gutter patching, and ADA sidewak ramp replacement.

During Phase II Engineering, a detailed review determined additional rehabilitation work was 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 $431,250. The construction project was completed on time in September 2015 and within budgeted amounts.

In addition to the roadway work, Nicor Gas also replaced the existing gas mains on Kensington Avenue. The purpose of completing these gas main improvements as part of the roadway construction was to limit damage to the new roadway. Nicor's scope of work included replacement of aging gas mains, moving meters from the inside of homes to the outside; upgrading storage systems and improving the gas pressure delivery system.

Cossitt Avenue

Cossitt Avenue from Gilbert Avenue to Brainard Avenue was 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 included 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 was 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 was completed on time in August 2015 and within the budgeted amounts. The project bidding date and schedule were set up to have construction occur during the summer so as not to conflict with school activities.

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 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 2016-17.

CMAQ also approved a request from the Village for a grant scope and cost increase to fund additional items (interconnectivity between the platforms, station, removing the "kiss and ride" on Hillgrove Avenue and replacing it with diagonal parking; increased bicycle parking on both sides of the tracks; 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 also 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 tee 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 $750,000.

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 47TH to 51st 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 constrctuion 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 47th Street and 55th 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 47th 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 47th 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 47th 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. Secondarily, 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.

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.

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CAPITAL PROJECTS FUND
10 YEAR ANALYSIS

ACCT NO.	ACCOUNT DESCRIPTION	2015-16 BUDGET	2015-16 EST ACT	**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	2025-26 BUDGET
4000	**REVENUES**												
		INTERGOVERNMENTAL REVENUES											
5300	GRANTS-DCEO PD Boiler/Burlington St Light	-	6,572	-	-	-	-	-	-				
5300	GRANTS (STP) La Grange/Ogden/Locust	-	56,250	78,750	-	-	-	-	-				
5300	GRANTS - OTHER (Kensington)	48,750	48,750	-	-	-	-	-	-				
5300	GRANTS - OTHER (Cossitt)	36,050	36,050	-	-	-	-	-	-				
5300	GRANTS - OTHER (47th & East)	150,000	-	-	-	150,000	-	-	-				
5300	GRANTS - OTHER (DCEO-LG RD Ped Crs)	120,000	-	90,000	-	-	-	-	-				
5300	GRANTS - OTHER (/DCEO-47th Ped Crs x 2)	140,000	-	180,000	-	-	-	-	-				
5300	GRANTS - OTHER (DCEO-Ogden)	40,000	-	30,000	-	-	-	-	-				
#REF!	GRANTS - FED/OTHER (Stone Ave Station)	-	162,623	-	-	-	-	-	-				
5302	GRANTS - OTHER (WSMTD - Stone/Station)	-	38,695	9,305	-	-	-	-	-				
5302	GRANTS - OTHER (CMAQ Stone/Station)	385,100	385,100	245,000	1,100,000	-	-	-	-				
5302	GRANTS - OTHER (Willow Springs Road)	67,500	54,000	-	-	-	-	-	-				
5314	GRANTS - OTHER (Willow Springs Road)	22,400	15,729	-	-	-	-	-	-				
	SUBTOTAL	1,009,800	803,769	633,055	1,100,000	150,000	-	-	-	-	-	-	-
		INTEREST INCOME											
5500	INVESTMENT INTEREST	1,000	15,000	**40,000**	10,000	500	500	500	500	500	500	500	500
	SUBTOTAL	1,000	15,000	**40,000**	10,000	500	500	500	500	500	500	500	500
		FINANCING REVENUES											
5700	AREA 5 SIDEWALKS-RESIDENTS	-	-	-	-	-	-	-	-	-	-	-	-
5701	SSA 7 SIDEWALKS-RESIDENTS	10,000	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL	10,000	-	-	-	-	-	-	-	-	-	-	-
		MISCELLANEOUS REVENUES											
5840	50/50 SIDEWALK PROGRAM	5,000	10,322	**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	24,512	**315,000**	-	-	-	-	-	-	-	-	-
5899	BOND PROCEEDS	11,500,000	11,710,000	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL	11,865,000	11,744,834	320,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
		TRANSFERS IN											
5919	FROM CORP FUND	700,000	700,000	**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	764,840	**829,065**	819,505	813,825	807,905	801,745	799,345	796,585	793,465	793,985	794,025
5921	FROM MOTOR FUEL TAX FUND	1,302,451	1,503,201	**30,000**	-	100,000	1,500,000	-	110,000	1,100,000	-	110,000	1,100,000
	SUBTOTAL	2,782,451	2,968,041	1,559,065	1,519,505	1,613,825	3,007,905	1,501,745	1,609,345	2,596,585	1,493,465	1,603,985	2,594,025
	TOTAL REVENUES	15,668,251	15,531,644	**2,552,120**	2,634,505	1,769,325	3,013,405	1,507,245	1,614,845	2,602,085	1,498,965	1,609,485	2,599,525

CAPITAL PROJECTS FUND
10 YEAR ANALYSIS

ACCT. NO.	ACCOUNT DESCRIPTION	2015-16 BUDGET	2015-16 EST ACT	**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	2025-26 BUDGET
4000	EXPENDITURES	CAPITAL OUTLAYS											
6602	WILLOW SPRNGS SAFETY IMPRVMNTS	114,700	110,520	-	-	-	-	-	-	-	-	-	-
6604	STONE AVENUE STATION RENOVATION	-	160,000	-	-	-	-	-	-	-	-	-	-
6605	STONE AVENUE STN IMPRVMENTS-CMAQ	385,100	385,100	245,000	1,112,000	-	-	-	-	-	-	-	-
6611	SOUTH 47TH ST SEWER IMPRVNT & HYDROLOC	731,850	749,002	5,976,320	4,556,320	600,000	-	-	-	-	-	-	-
6612	FIRE DEPT APPARATUS FLOOR	-	51,267	-	-	-	-	-	-	-	-	-	-
6644	NORTHEAST. PLANNING AREA/ST LIGHT	360,000	84,157	150,000	264,000	-	-	-	-	-	-	-	-
6645	LA GRANGE RD CORRIDOR IMPRV	120,000	-	120,000	-	-	-	-	-	-	-	-	-
6646	POPLAR PLACE SEWER IMPROVMENTS	-	-	-	-	-	-	-	-	-	-	-	-
6648	COSSITT AVE REHAB PROJECT	206,000	207,563	-	-	-	-	-	-	-	-	-	-
6682	SIDEWALK/CURB/GUTTER	15,000	33,274	10,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
6683	NEIGBORHOOD SIDEWALKS - SSA 7	-	-	-	-	-	-	-	-	-	-	-	-
6684	TREE PLANTING	33,500	33,500	30,000	31,000	33,000	34,000	36,000	38,000	40,000	42,000	44,000	46,000
6685	EMERALD ASH BORER	268,000	115,625	40,000	5,300	5,800	6,100	6,400	6,700	7,000	7,300	7,600	7,900
6686	SEWER TELEVISING/CLEANING	25,000	25,000	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	-	-	-	-	-	-	-	-	-	-	-
6692	MAPLE AVE RELIEF SEWER PROJ	-	-	-	-	175,000	1,750,000	-	-	-	-	220,000	2,200,000
6694	47TH STREET CORRIDOR IMPRVMENTS	240,000	-	240,000	-	-	-	-	-	-	-	-	-
6695	OGDEN AVE CORRIDOR IMPRV	31,000	1,435	40,000	-	-	-	-	-	-	-	-	-
6696	47TH/EAST INTERSECTION IMPRV-DCEO GRANT	150,000	-	-	-	200,000	-	-	-	-	-	-	-
6697	KENSINGTON(COSSITT-BURLG)RESURFACE	192,500	159,540	-	-	-	-	-	-	-	-	-	-
6698	NGHBRHD STREET PROJECTS	980,000	1,187,511	30,000	-	-	-	-	220,000	2,200,000	-	-	-
66XX	POLICE/FIRE ROOF REPLACEMENT	-	-	375,000	-	-	-	-	-	-	-	-	-
66XX	POLICE/FIRE HVAC	-	-	275,000	-	-	-	-	-	-	-	-	-
66XX	BUS SHELTERS	-	-	30,000	-	-	-	-	-	-	-	-	-
66XX	LG RD TRAIN STATION PARKING IMPRV	-	-	-	-	70,000	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		4,175,101	3,303,494	7,586,320	6,003,620	1,123,800	1,830,100	82,400	304,700	2,287,000	89,300	311,600	2,293,900
		MISCELLANEOUS EXPENDITURES											
6862	MISC. ENGINEERING	40,000	20,000	**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	14,956	**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	-	**700,000**	-	-	-	400,000	-	-	-	-	500,000
6990	TRANSFER TO DEBT SERVICE/St Lighting	302,545	302,295	302,285	306,505	-	-	-	-	-	-	-	-
6990	TRANSFER TO DEBT SERVICE/Sewer Imprvmnt	100,000	84,840	829,065	819,505	813,825	807,905	801,745	799,345	796,585	793,465	793,985	794,025
		402,545	387,135	1,131,350	1,126,010	813,825	807,905	801,745	799,345	796,585	793,465	793,985	794,025
	TOTAL EXPENDITURES	5,252,646	3,745,585	9,492,670	7,184,630	1,992,625	2,693,005	1,339,145	1,159,045	3,138,585	937,765	1,160,585	3,642,925
	BEGINNING FUND BALANCE		(325,099)	**11,460,960**	**4,520,410**	**(29,715)**	**(253,015)**	**67,385**	**235,485**	**691,285**	**154,785**	**715,985**	**1,164,885**
	REVENUES		15,531,644	2,552,120	2,634,505	1,769,325	3,013,405	1,507,245	1,614,845	2,602,085	1,498,965	1,609,485	2,599,525
	EXPENDITURES		(3,745,585)	(9,492,670)	(7,184,630)	(1,992,625)	(2,693,005)	(1,339,145)	(1,159,045)	(3,138,585)	(937,765)	(1,160,585)	(3,642,925)
	ENDING FUND BALANCE		11,460,960	4,520,410	(29,715)	(253,015)	67,385	235,485	691,285	154,785	715,985	1,164,885	121,485

MOTOR FUEL TAX FUND
10 YEAR ANALYSIS

ACCT. NO.	ACCOUNT DESCRIPTION	2015-16 BUDGET	2015-16 EST. ACT	**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	2025-26 BUDGET
2100	**REVENUES**												
	INTERGOVERNMENTAL												
5310	MFT ALLOTMENTS	370,000	400,000	**400,000**	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
5500	INVESTMENT INTEREST	2,500	1,000	**1,000**	1,000	1,000	1,000	1,000	15,000	10,000	5,000	5,000	5,000
	TOTAL REVENUES	372,500	401,000	**401,000**	401,000	401,000	401,000	401,000	415,000	410,000	405,000	405,000	405,000

EXPENDITURES

ACCT. NO.	ACCOUNT DESCRIPTION	2015-16 BUDGET	2015-16 EST. ACT	**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	2025-26 BUDGET
	CAPITAL OUTLAY												
6940	STREET RESURFACING / CONSTRUCTION	1,302,451	1,503,201	**30,000**	-	100,000	1,500,000	-	110,000	1,100,000		110,000	1,100,000
	TOTAL EXPENDITURES	1,302,451	1,503,201	**30,000**	-	100,000	1,500,000	-	110,000	1,100,000	-	110,000	1,100,000
	BEGINNING FUND BALANCE		1,116,379	**14,178**	385,178	786,178	1,087,178	(11,822)	389,178	694,178	4,178	409,178	704,178
	REVENUES		401,000	**401,000**	401,000	401,000	401,000	401,000	415,000	410,000	405,000	405,000	405,000
	EXPENDITURES		(1,503,201)	**(30,000)**	-	(100,000)	(1,500,000)	-	(110,000)	(1,100,000)	-	(110,000)	(1,100,000)
	ENDING FUND BALANCE		14,178	**385,178**	786,178	1,087,178	(11,822)	389,178	694,178	4,178	409,178	704,178	9,178

BUD16\16MFTBUD\10YEAR

Village of La Grange - Grant Allocations Received
FY 2011-12 to FY 2015-16 (5 Year)

Source	Project	Grant Amount	Project Cost	Fiscal Year
Federal Surface Transportation Funds (ISTEA)	Bluff Avenue / MARS	4,100,000	6,700,000	FY 2009-10- FY 2012-13
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)	4,000	4,000	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 - FY 2015-16
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
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
Federal Surface Transportation Program (STP) / State of IL Legislative Approprations - DCEO	Willow Springs Road Safey Imprv	285,000 90,000	410,000	FY 2015-16
Federal Surface Transportation Program (STP)	Cossit Aveenue Resurfacing	417,900	597,000	FY 2015-16
Federal Surface Transportation Program (STP)	Kensington Avenue Resurfacing	431,250	590,000	FY 2015-16
Five Year Total (FY 2011-12 - FY 2015-16)		8,771,150	12,652,000	

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.

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.

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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:

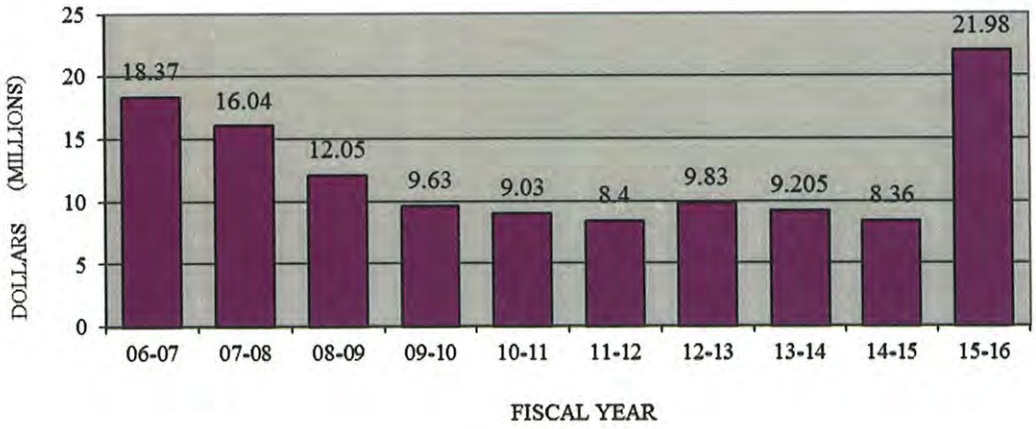
- Staff conservatively projects the revenue sources to pay off the debt.

- 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 2006-07 through FY 2016-17



Note: The increase in outstanding debt in FY 2015-16 reflects the issuance of $14.5 million Alternate Revenue Sewer bonds to fund sewer improvements, including the 50th Street relief storm sewer, lateral sewer to depression area #5 and Brainard Avenue flood wall.

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 and East Avenue Pump Station improvements.

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 December 1, 2017 on 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, 2016

Equalized Assessed Valuation - 2015 (estimated)		$592,573,781
Legal Debt Limit - 8.625% of EAV		51,257,632
Amount of Debt Applicable to Debt Limit:		
Series 2012 Library Refunding Bonds	$5,090,000	
		(5,090,000)
Legal Debt Margin		$46,167,632

Revenue bonds, such as Water, Sewer, 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, 2016

ISSUE	PURPOSE	AMOUNT ISSUED	MATURITY DATE	AMOUNT OUTSTANDING
GENERAL OBLIGATION DEBT				
2005 ALTERNATE REVENUE REFUNDING BONDS	STREET LIGHT INSTALLATION (1998-$3.9 million Streetlight Program)	$2,785,000	12/1/2017	$575,000
2012B GENERAL OBLIGATION REFUNDING BONDS	CONSTRUCTION OF LIBRARY BUILDING	$6,205,000	12/1/2024	$5,090,000
2012A ALTERNATE REVENUE WATER BONDS	WATER METER REPLACEMENT/ EAST AVE PUMPING STATION	$2,080,000	12/1/2032	$1,820,000
2015 ALTERNATE REVENUE SEWER BONDS	SEWER IMPROVEMENTS	$14,500,000	12/1/2035	$14,500,000
TOTAL ALL DEBT				$21,985,000

ANNUAL DEBT SERVICE REQUIREMENTS
(PRINCIPAL AND INTEREST)

FUND	FUNDING SOURCE	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET
GENERAL FUND	UTILITY TAX	$302,545	$302,285	$306,505	$0	$0
LIBRARY FUND	PROPERTY TAXES	$627,850	$627,550	$622,050	$626,450	$626,450
WATER FUND	WATER SALES	$132,530	$130,730	$128,930	$127,130	$127,130
GENERAL FUND	NHR SALES TAX/UTILITY TAX	$84,840	$829,065	$819,505	$813,825	$807,905
SEWER FUND	SEWER SERVICE FEES	$21,210	$207,267	$204,877	$203,457	$201,977
TOTAL PRINCIPAL AND INTEREST PAYMENTS		$1,168,975	$2,096,897	$2,081,867	$1,770,862	$1,763,462

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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 2016-17

Fund	Beginning Fund Balance 5/1/2016	FY 2016-17 Revenues	FY 2016-17 Expenditures	FY 2016-17 Surplus/ (Deficit)	Ending Fund Balance 4/30/2017
General	8,153,276	15,053,418	(14,842,729)	210,689	8,363,965
Motor Fuel Tax	14,178	401,000	(30,000)	371,000	385,178
Foreign Fire	83,249	19,050	(61,300)	(42,250)	40,999
ETSB	511,950	235,812	(747,762)	(511,950)	0
Asset Forfeiture	154,266	100	(41,500)	(41,400)	112,866
Capital	11,460,960	2,552,120	(9,492,670)	(6,940,550)	4,520,410
Water	589,228	5,144,600	(5,024,772)	119,828	709,056
Parking	622,082	926,000	(1,036,300)	(110,300)	511,782
Equip Replcmnt	2,935,115	455,568	(935,500)	(479,932)	2,455,183
Police Pension	17,062,763	2,642,129	(2,125,269)	516,860	17,579,623
Fire Pension	10,206,138	2,023,658	(1,480,535)	543,123	10,749,262
Sewer	3,321,627	807,000	(2,364,479)	(1,557,479)	1,764,148
Debt Service	10,513	1,131,355	(1,131,350)	5	10,518
	55,125,346	31,391,810	(39,314,165)	(7,922,356)	47,202,992
Library	2,390,943	2,903,995	(2,903,995)	0	2,390,943
Total	57,516,289	34,295,805	(42,218,160)	(7,922,356)	49,593,935

Although the Village has identified new revenue enhancements, the five-year budget projects decreasing General Fund reserve balances as a percentage of annual expenditures. The decreasing reserve percentage is the result of operating expenditures increasing at a rate in excess

of property tax cap limitations and operating revenues. At the end of this five-year budget period, the General Fund reserve balance is projected to be approximately 51.8 percent which is slightly above the intended target level of 50 to 75 percent. As the economy continues to recover, 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 Emergency Telephone Systems Board (ETSB) Fund is being eliminated in FY 2016-17 due to the implementation of the new consolidated dispatch center - Lyons Township Area Communications Center (LTACC). See ETSB fund notes for more information on LTACC.

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. The Capital Project Fund reserve balance decreases significantly due to utilization of FY 2015-16 bond proceeds in the amount of $11.6 million to fund sewer improvements over two fiscal years.

Water and Sewer Funds maintain reserves due to the extremely high cost of water and sewer main replacement. The Sewer Fund reserve balance decreases significantly due to utilization of FY 2015-16 bond proceeds in the amount of $2.9 million to fund sewer improvements over two fiscal years.

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, 2016. 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 maintain sizeable surplus balances each year to retain sound reserves which provide retirement 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 51.4 percent and 41.3 percent respectively. The funding status represents accumulated assets which are available to pay benefits when due.

The Debt Service Fund maintains a very small fund balance due to the nature of the fund which is to account for funds necessary to repay annual general long-term debt obligations of the Village's governmental fund types.

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

				Fund Balance as % of Annual Expenditures
Fund Balance, April 30, 2013			7,145,217	
Revenues	2013-14	13,052,686		
Expenses	2013-14	(13,481,678)	(428,992)	
Fund Balance, April 30, 2014			6,716,225	49.82%
Revenues	2014-15	13,998,955		
Expenses	2014-15	(13,312,595)	686,360	
Fund Balance, April 30, 2015			7,402,585	55.61%
Revenues	2015-16	14,930,895		
Expenses	2015-16	(14,215,204)	715,691	
Fund Balance, April 30, 2016			8,118,276	57.11%
Revenues	**2016-17**	**15,053,418**		
Expenses	**2016-17**	**(14,842,729)**	**210,689**	
Fund Balance, April 30, 2017*			**8,328,965**	56.11%
Revenues	2017-18	15,305,939		
Expenses	2017-18	(15,105,576)	200,364	
Fund Balance, April 30, 2018*			8,529,328	56.46%
Revenues	2018-19	15,759,593		
Expenses	2018-19	(15,623,244)	136,349	
Fund Balance, April 30, 2019*			8,665,677	55.47%
Revenues	2019-20	16,214,804		
Expenses	2019-20	(16,161,252)	53,552	
Fund Balance, April 30, 2020*			8,719,229	53.95%
Revenues	2020-21	16,662,144		
Expenses	2020-21	(16,736,238)	(74,094)	
Fund Balance, April 30, 2021*			8,645,135	51.66%

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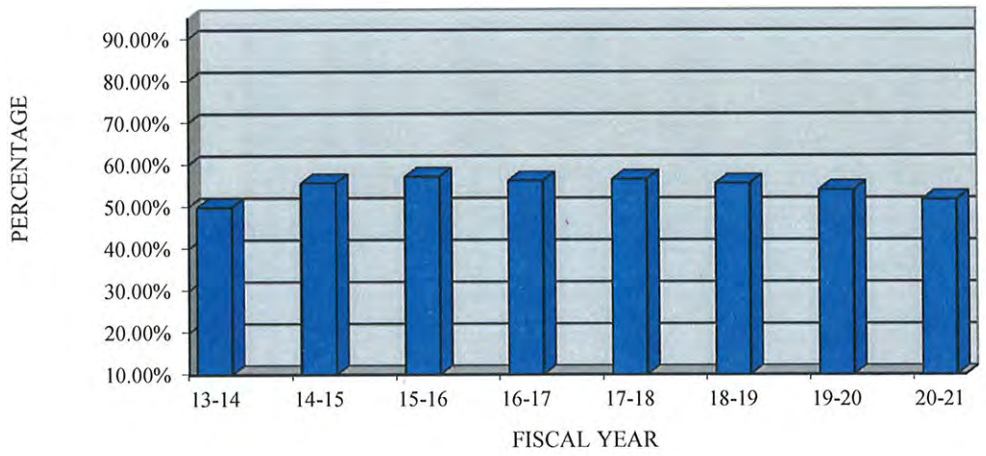
VILLAGE OF LA GRANGE
FUND BALANCE CHART
FY 2013-14 to FY 2020-21



	Fiscal Year End	Fund Balance	Percentage of Annual Expenditures
	April 30, 2014	6,716,225	49.82%
	April 30, 2015	7,402,585	55.61%
*	April 30, 2016	8,118,276	57.11%
*	April 30, 2017	8,328,965	56.11%
*	April 30, 2018	8,529,328	56.46%
*	April 30, 2019	8,665,677	55.47%
*	April 30, 2020	8,719,229	53.95%
*	April 30, 2021	8,645,135	51.66%

*Projected

GENERAL CORPORATE FUND
REVENUES
THROUGH APRIL 30, 2021

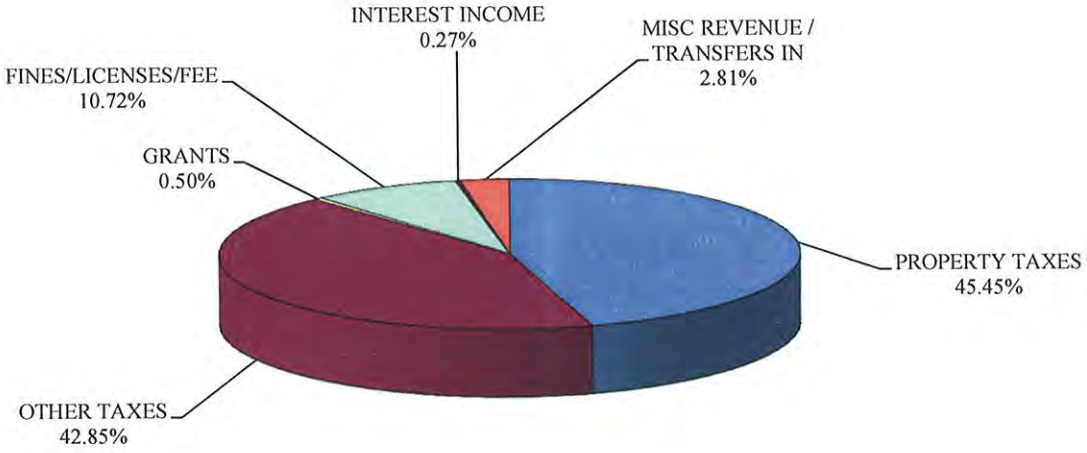
ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
5000	PROPERTY TAXES	4,519,660	4,227,642	4,293,266	4,193,266	**4,264,123**	4,271,990	4,397,842	4,526,741	4,658,718
5002	ROAD & BRIDGE TAXES	129,970	133,750	138,715	138,715	**142,876**	147,162	151,577	156,124	160,808
5004	REPLACEMENT TAXES	273,355	266,627	265,000	281,000	**273,975**	282,194	290,660	299,380	308,361
5009	SSA - CBD MAINTENANCE	65,147	69,060	71,565	71,543	**74,604**	76,469	78,381	80,340	82,349
5030	INCOME TAX	1,515,288	1,522,883	1,539,450	1,632,750	**1,586,100**	1,633,683	1,682,693	1,733,174	1,785,170
5040	SALES TAX	1,460,123	1,512,501	1,520,000	1,520,000	**1,550,000**	1,580,000	1,610,000	1,640,000	1,670,000
5041	LOCAL USE TAX	267,959	310,978	301,670	345,210	**365,425**	376,388	387,679	399,310	411,289
5042	NON-HOME RULE SALES TAX	289,544	303,489	1,050,000	1,050,000	**1,210,000**	1,230,000	1,250,000	1,270,000	1,290,000
5043	FOOD & BEVERAGE TAX	-	439,371	-	85,000		-	-	-	-
5050	UTILITY TAX COMED/NICOR (3%)	535,889	514,968	825,000	725,000	**865,000**	865,000	865,000	865,000	865,000
5055	SIMPLIFIED TELECOM TAX (4%)	573,794	499,447	540,000	525,000	**600,000**	600,000	600,000	600,000	600,000
5070	PROPERTY TAX-POLICE PENSION	813,703	1,016,241	1,149,050	1,131,050	**1,213,265**	1,273,928	1,337,625	1,404,506	1,474,731
5075	PROPERTY TAX-FIRE PENSION	792,782	1,005,083	1,097,454	1,080,454	**1,146,492**	1,203,817	1,264,007	1,327,208	1,393,568
	TOTAL TAXES	11,237,214	11,822,040	12,791,170	12,778,988	**13,291,860**	13,540,631	13,915,465	14,301,783	14,699,994
	FINES, LICENSES, AND PERMITS									
5101	VEHICLES LICENSES	225,620	233,442	230,000	230,000	**230,000**	230,000	230,000	230,000	230,000
5102	ANIMAL LICENSES	10,120	9,970	10,000	10,000	**10,000**	10,000	10,000	10,000	10,000
5103	BUSINESS LICENSES	34,169	32,044	30,000	30,000	**30,000**	30,000	30,000	30,000	30,000
5104	LIQUOR LICENSES	42,600	52,350	50,000	50,000	**50,000**	50,000	50,000	50,000	50,000
5105	ELEVATOR INSPECTION FEES	14,450	9,950	10,000	8,000	**10,000**	10,000	10,000	10,000	10,000
5110	BUILDING PERMITS	343,700	498,206	525,000	700,000	**350,000**	350,000	375,000	375,000	375,000
5111	FILING/ZONING FEES	3,250	3,850	7,500	7,500	**7,500**	7,500	7,500	7,500	7,500
5112	CONTRACTOR LICENSE FEE	58,775	63,625	55,000	58,000	**55,000**	55,000	55,000	55,000	55,000
5113	FIRE-PLAN REVIEW FEES	1,950	1,500	1,000	1,000	**1,000**	1,000	1,000	1,000	1,000
5116	FRANCHISE FEE - CABLE	232,374	250,042	245,000	260,000	**265,000**	270,000	275,000	280,000	285,000
5118	SPRINT ANTENNA LEASE	38,901	42,457	46,075	46,075	**47,758**	49,508	51,328	53,221	55,350
5120	FINES-VILLAGE VIOLATIONS	51,754	87,007	75,000	70,000	**75,000**	75,000	75,000	85,000	85,000
5121	FINES - COMPLIANCE VIOLATNS	40,392	23,104	40,000	20,000	**40,000**	40,000	40,000	45,000	45,000
5122	FINES - CIRCUIT COURT FINES	32,225	23,608	35,000	25,000	**35,000**	35,000	35,000	35,000	35,000
5123	FINES - POUND FEES	350	250	500	400	**500**	500	500	500	500
5124	FINES - FALSE ALARMS	3,750	1,800	5,000	5,000	**5,000**	5,000	5,000	5,000	5,000
5125	DUI FINES	5,289	5,040	5,000	2,500	**5,000**	5,000	5,000	5,000	5,000
5190	ALARM USER FEE	18,509	20,374	20,000	20,000	**20,000**	20,000	20,000	20,000	20,000
5191	ACCIDENT REPORTS	2,490	2,995	2,000	2,000	**2,000**	2,000	2,000	2,000	2,000
	TOTAL FINES, LICENSES, AND PERMITS	1,160,668	1,361,614	1,392,075	1,545,475	**1,238,758**	1,245,508	1,277,328	1,299,221	1,306,350
	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	67,660	69,369	71,500	71,100	**73,500**	75,500	77,500	79,500	81,500
5315	GRANTS - OTHER/SAFER	26,842	69,543	76,317	72,087	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL	95,602	140,012	148,917	144,287	**74,600**	76,600	78,600	80,600	82,600

GENERAL CORPORATE FUND
REVENUES
THROUGH APRIL 30, 2021

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
	INTEREST INCOME									
5500	INVESTMENT INTEREST	27,465	28,470	30,000	30,000	**40,000**	85,000	130,000	175,000	215,000
5502	INTEREST-PROPERTY TAX	115	85	100	100	**100**	100	100	100	100
	TOTAL INTEREST INCOME	27,580	28,555	30,100	30,100	**40,100**	85,100	130,100	175,100	215,100
	MISCELLANEOUS REVENUE									
5820	REIMB-DAMAGED PROPERTY	47,663	11,229	12,500	21,071	**12,500**	12,500	12,500	12,500	12,500
5822	REIMB-COURT/JURY DUTY	86	269	-	84	**-**	-	-	-	-
5823	REIMB-WORKERS COMP	17,248	17,111	-	7,084	**-**	-	-	-	-
5827	REIMB-TRAINING COSTS	6,720	12,223	5,000	7,387	**5,000**	5,000	5,000	5,000	5,000
5832	REIMB-PROSECUTOR	49,388	43,011	5,000	30,658	**5,000**	5,000	5,000	5,000	5,000
5860	AUCTION PROCEEDS	734	652	1,000	1,311	**1,000**	1,000	1,000	1,000	1,000
5861	PISTOL RANGE FEES	1,725	1,650	2,000	1,425	**2,000**	2,000	2,000	2,000	2,000
5862	ADMIN. REFUSE CREDIT	18,006	19,185	25,000	20,000	**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	244,745	308,108	250,000	225,000	**250,000**	250,000	250,000	250,000	250,000
5867	WEED CUTTING	445	1,133	-	425	**-**	-	-	-	-
5868	LA GRANGE RD DEPOT - SUBLET	3,900	3,600	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	56,962	144,563	25,000	35,000	**25,000**	25,000	25,000	25,000	25,000
	TOTAL MISC. REVENUES	481,622	596,734	358,100	382,045	**358,100**	358,100	358,100	358,100	358,100
		TRANSFERS IN								
5924	FROM ETSB FUND	50,000	50,000	50,000	50,000	**50,000**		-	-	-
5960	FROM ERF FUND	-	-	-	-	**-**	-	-	-	-
		50,000	50,000	50,000	50,000	**50,000**	-	-	-	-
	TOTAL REVENUES	13,052,686	13,998,955	14,770,362	14,930,895	**15,053,418**	15,305,939	15,759,593	16,214,804	16,662,144
5999	RESERVED FUND BALANCE	-	-	-	-	**-**	-	-	-	-
	TOTAL REVENUES AND APPROPRIATION OF FUND BAL	13,052,686	13,998,955	14,770,362	14,930,895	**15,053,418**	15,305,939	15,759,593	16,214,804	16,662,144

BUD15/16GENBUD

VILLAGE OF LA GRANGE
WHERE THE MONEY COMES FROM
FY 2016-17 GENERAL FUND



	FY 2014-15 ACTUAL	FY 2015-16 EST. ACT	**FY 2016-17 BUDGET**	PERCENT CHANGE FY 16 TO FY 17
PROPERTY TAXES	6,451,777	6,615,028	**6,841,360**	3.42%
OTHER TAXES	5,370,264	6,163,960	**6,450,500**	4.65%
GRANTS	140,012	144,287	**74,600**	-48.30%
FINES/LICENSES/FEES	1,361,614	1,545,475	**1,238,758**	-19.85%
INTEREST INCOME	28,555	30,100	**40,100**	33.22%
MISC REVENUE/T.I.	646,734	432,045	**408,100**	-5.54%
TOTAL	13,998,956	14,930,895	**15,053,418**	0.82%

GENERAL FUND REVENUE NOTES

5000 Property Taxes

VILLAGE OF LA GRANGE
SCHEDULE OF ESTIMATED FUTURE
TAX LEVY REQUESTS
THROUGH FISCAL YEAR 2020-21

					ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATEI
		EAV	EAV	**EAV**	**EAV**	EAV	EAV	EAV	EAV
		600,643,631	567,779,090	585,043,781 +10%Triennial Reassessment	592,573,781	592,543,781	651,798,159 +10%Triennial Reassessment	651,798,159	651,798,159
	MAX LEGAL RATES	2012 LEVY For FY 13-14	2013 LEVY For FY 14-15	2014 LEVY For FY 15-16	**2015 LEVY For FY 16-17**	2016 LEVY For FY 17-18	2017 LEVY For FY 18-19	2018 LEVY For FY 19-20	2019 LEVY For FY 20-21
VILLAGE TAX LEVY									
CORPORATE FUND	0.4375	663,115	323,070	305,981	**292,737**	245,786	229,006	285,708	345,166
FORESTRY TAX	0.0500	165,777	170,333	169,077	**169,663**	171,838	172,727	175,986	179,244
CROSSING GUARDS	0.0200	0	0	0	**0**	0	0	0	0
POLICE PROTECTION	0.4000	1,326,221	1,358,127	1,350,866	**1,357,302**	1,374,702	1,433,956	1,460,028	1,486,100
FIRE PROTECTION	0.4000	1,326,221	1,358,127	1,350,866	**1,357,302**	1,374,702	1,433,956	1,460,028	1,486,100
AUDITING	N/A	0	0	0	**0**	0	0	0	0
STREET & BRIDGE	0.0600	287,107	292,974	294,277	**296,617**	302,197	312,863	316,774	320,685
AMBULANCE SERVICE	0.2500	297,318	297,516	297,202	**300,000**	300,000	300,000	300,000	300,000
IMRF	N/A	302,123	278,779	265,609	**257,807**	264,252	270,858	277,630	284,571
SOCIAL SECURITY	N/A	226,442	226,543	226,996	**232,696**	238,513	244,476	250,588	256,853
TOTAL GENERAL FUND		4,594,324	4,305,469	4,260,874	**4,264,124**	4,271,990	4,397,842	4,526,741	4,658,718
ANNUAL % CHANGE		3.02%	-6.29%	-1.04%	**0.08%**	0.18%	2.95%	2.93%	2.92%
POLICE PENSION FUND	N/A	827,086	1,031,654	1,139,080	**1,213,265**	1,273,928	1,337,625	1,404,506	1,474,731
FIRE PENSION FUND	N/A	801,258	1,022,002	1,088,181	**1,146,492**	1,203,817	1,264,007	1,327,208	1,393,568
TOTAL PENSION FUNDS		1,628,344	2,053,656	2,227,261	**2,359,757**	2,477,745	2,601,632	2,731,714	2,868,299
ANNUAL % CHANGE		4.59%	26.12%	8.45%	**5.95%**	5.00%	5.00%	5.00%	5.00%
BOND & INTEREST		0	0	0	**0**	0	0	0	0
TOTAL VILLAGE LEVY		6,222,668	6,359,125	6,488,135	**6,623,881**	6,749,735	6,999,474	7,258,455	7,527,018
ANNUAL % CHANGE		3.42%	2.19%	2.03%	**2.09%**	1.90%	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.

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 2015 limiting rate calculation determined as of December, 2014 was 0.8 percent. The 2015 Village tax levy, which will be received in FY 2016-17, reflects a total increase of 2.09 percent. The percentage increase in the tax levy over the 0.8 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 2015 tax levy was approved by the Village Board at the December 14, 2015 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). For budgetary purposes, based upon current actuarial assumptions and funding methods, we expect the employer contribution (tax levy) to increase by 5% annually. The Police and Fire Pension Fund levies increased approximately as expected (5.9%) due to the cumulative effect of salary increases, demographic changes, investment earnings and tax levy timing differences. The increase in the pension levies resulted in a relatively small increase in the cumulative General Fund levy of approximately $3,200 or .08 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 2015-16 due to the impact of new growth of 2.9 million Equalized Assessed Valuation (EAV) on the 2014 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 decreased significantly due to 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; which was repealed and replaced by a 1% non-home rule sales tax, effective May 1, 2015.

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.

In the January, 2016 issue of Illinois Municipal Review, the Illinois Municipal League (IML) reported updated estimates for State shared municipal revenues. According to the IML, CPPRT receipts showed unusually strong growth in March/April 2015 due to higher tax payments by trusts and estates resulting from high capital gains. This strong growth is not anticipated to continue for the remainder of the year; however, the IML is estimating CPPRT receipt to increase by 6.25% in FY 2015-16, resulting in revenue being $15,000 over budget at fiscal year end.

The IML is also projecting CPPRT receipts to decrease by 2% in FY 2016-17. The negative growth rate is purely due to the much higher CPPRT payments distributed during the current fiscal year which were significantly above trend. Subsequent year budgets are projected to 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

Income Tax receipts are over budget $93,300 (6.1%). The updated IML January, 2016 report projects an increase in Income Tax receipts of 6.1% for FY 2015-16, resulting in receipts being $95,000 over budget at fiscal year end. The increase is the result of final tax payments allocated in May and June 2015 being greater than anticipated due to higher capital tax gains in 2014. A portion of the increase in revenue is considered to be one-time rather than ongoing and not built into underlying trends.

In addition to capital gains, Income tax receipts were also impacted the improving labor market, with declining unemployment.

The IML is also projecting Income Tax receipts to decrease by 2.8% in FY 2016-17. The negative growth rate is purely due to the much higher Income Tax receipts distributed during the current fiscal year which were significantly above trend. Subsequent year's receipts are projected with a 3.0% increase.

Income Tax Background

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

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 early FY 2015-16 were consistently equal to or slightly lower than one year ago, which reflects the low fuel prices at local gas stations. Current receipts also reflect the closing of General Insulation and Fey Jewelers, which were key sales tax producing businesses within the Village. However, sales tax receipts increased during the 2nd & 3rd quarters of the fiscal year due to the enduring strengths which exist within the Village's restaurant and retail base, and the opening of Anderson's Books (August 1, 2015). We may also see an additional increase in sales tax revenue as current vacancies are re-tenanted.

Based on the information detailed above FY 2015-16 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, 2016 issue of Illinois Municipal Review, the IML projects FY 2015-16 receipts will increase by 14.5%, resulting in revenue estimated to be $45,000 over budget at fiscal year end. The significant increase is primarily due to Amazon starting to collect Illinois local use taxes for online sales, effective February, 2015. Per the IML, the initial "Amazon tax" law went into effect in 2011, only to be struck down in court. The General Assembly approved a different version of the bill in May of 2014, which became law in January of 2015 with collections beginning in February, 2015.

Another contributing factor to the increase in Local Use tax is the continued growth in total online sales. The increase in Local Use tax collected from Amazon sales, coupled with higher consumer spending and continued strong growth in online sales, results in an IML projected increase of 5.86% for FY 2016-17.

5042 Non-Home Rule Sales Tax

The Village Board held several pre-budget development workshops during the previous 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%. (required 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 $11.6 million bond issue to support sewer improvement projects. An additional $2.9 million in funding is be provided by sewer bonds. FY 2015-16 revenue reflects only 10 months of revenue due to the state mandated implementation date of July 1st.

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.

It is estimated that the combined increase in rates/fees included in the funding plan will cost an average homeowner/resident approximately $200 annually.

Based on year-to-date revenues FY 2015-16 non-Home Rule sales tax revenues are estimated to approximate budget, similar to the 1% local sales tax estimate. Subsequent year revenues reflect minimal increases of approximately 2 percent.

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.

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 $440,000 in FY 2014-15.

As noted above, beginning in FY 2015-16, the 1% Food & Beverage tax was 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.

Pursuant to Village Board direction, the elimination of the Food & Beverage tax was delayed until July 1st to coincide with the implementation of the 1% non-home rule sales tax. As such, the Village collected an additional two months of Food & Beverage tax receipts in FY 2015-16 totaling approximately $85,000.

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 previously retained 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 previous 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 2015-16 municipal utility tax revenue is estimated to be $100,000 under budget due to natural gas prices which have dropped significantly (50%) from last year. Please note, pursuant to State statutes utility taxes for gas can only be applied on gross charges basis, as opposed to a usage basis for electricity; therefore leaving gas tax receipts subject to the volatility of gas prices. Final year end revenue will be dependent upon whether gas prices remain low, and if the uncommonly warm weather continues throughout the winter.

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 January 1, 2016), this line item is estimated to be $15,000 under budget in FY 2015-16 due to continued bundling of phone services and elimination of residential/business phone lines. Subsequent year budgets have been adjusted to reflect the further decline of Simplified Tax receipts.

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.

Previously, in order to continue to provide quality services to residents and to offset increasing operating and capital expenditures, the Village Board 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.

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 2015-16 revenues are projected to be significantly over budget by $175,000 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 2014-15 revenues increased due to the number of permits issued for new residential construction projects, garages, porches and additions which continue to grow over previous years. **In addition, b**uilding permits were issue for twenty-three single family homes, and commercial permits were issued for: Life Storage at 405 Shawmut; La Grange Memorial Hospital remodeling of the 5th floor/Acute Rehab and emergency room; and a major renovation project at Meadowbrook Manor.

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 $260,000 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.

Collectively, violation and fines are estimated to be under budget $35,000. The Police Department has noted a decrease in tickets issued due to recent retirements and resignations, 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.

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.

5500 Investment Interest

Current Village investments include Certificates of Deposit (CD'S) or Treasury Notes which pay interest on an annual or semi-annual basis. During the first half of the fiscal year short-term interest rates remained at historic lows of less than one half of one percent due to economic conditions. However, late in 2015, the Federal Reserve raised its target federal funds rate by 0.25 percent which is the first rate hike in nearly a decade (2006), resulting in FY 2015-16 interest income projected to approximate budget.

Subsequent year budgets include increasing return on investments as interest rates are expected to slowly rise as the economy stabilized and continues to recover. The Village will continue to attempt to maximize interest rates and durations when possible, while adhering to current investment policies.

5820/5823/5827 Reimbursements – Property Damage, Workers Compensation, & Training

The Village receives reimbursements from individuals/IRMA for damage to Village property which typically includes street signs, street lights and trees; from IRMA for workers compensation claims; and from the State of Illinois for public safety training.

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.

Reimbursements in FY 2015-16 include the recovery of fees from a court ordered demolition of a foreclosed property on Franklin and compliance violations/prosecutor fees for a property on Calendar.

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.

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.

Miscellaneous revenue is over budget in FY 2015-16 primarily due to a reimbursement from BEDS in the amount of $12,000 for legal fees incurred for the redevelopment project 9601 Ogden, and a reimbursement of $6,800 for the replacement of a sewer lateral at on Maple Avenue.

Miscellaneous revenue in FY 2014-15 reflects 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 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.

5921 Transfers In

Beginning in FY 2017-18, Transfers In revenues are eliminated due to the implementation of Lyons Township Area Communications Center (LTACC). Please see the ETSB Fund budget notes for additional information regarding LTACC.

Previously, Transfers In reflected 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.

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GENERAL CORPORATE FUND
EXPENDITURES
THROUGH APRIL 30, 2020

DEPT NO.	GENERAL FUND	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
02	ADMINSTRATION	341,530	345,145	351,367	336,465	**351,757**	362,418	375,683	389,627	404,287
03	FINANCE	351,391	349,977	361,049	372,916	**368,085**	376,181	390,752	402,427	416,886
04	LEGAL	266,365	306,862	246,000	266,000	**246,000**	246,000	246,000	246,000	246,000
06	COMMUNITY DEVELOPMENT	778,302	752,718	818,857	771,345	**841,207**	860,475	875,614	877,319	902,650
07	POLICE DEPARTMENT	3,835,096	3,727,730	3,842,938	3,771,674	3,888,567	3,992,582	4,211,751	4,436,557	4,633,406
08	AUXILIARY POLICE	1,520	2,427	12,100	4,800	**12,100**	12,100	12,100	12,100	12,100
09	FIRE DEPARTMENT	2,325,517	2,401,034	2,491,420	2,425,961	**2,546,017**	2,610,590	2,720,835	2,836,737	2,953,098
10	BUILDING & GROUNDS	200,703	218,371	220,383	217,726	**231,333**	209,333	221,333	209,333	221,333
11	PUBLIC WORKS	1,850,431	1,700,856	1,770,340	1,777,874	1,815,521	1,851,527	1,903,400	1,953,314	2,006,215
12	PRESIDENT & BOARD	74,452	74,529	67,089	57,920	**53,189**	73,489	53,189	58,589	68,089
19	GENERAL LEDGER	3,456,371	3,432,945	4,244,840	4,212,522	**4,488,952**	4,510,880	4,612,587	4,739,249	4,872,174
	TOTAL EXPENDITURES	13,481,678	13,312,595	14,426,383	14,215,204	**14,842,729**	15,105,576	15,623,244	16,161,252	16,736,238

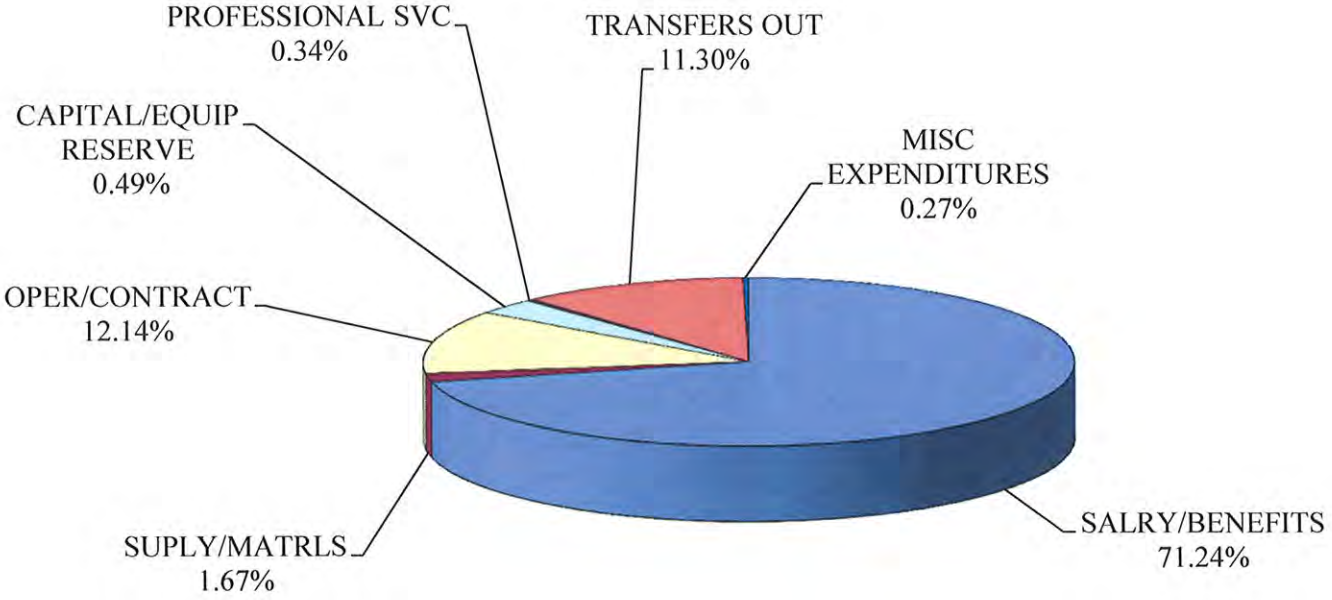
BUDGETED SURPLUS (DEFICIT)									
TOTAL REVENUES AND APPROPRIATION OF FUND BAL	13,052,686	13,998,955	14,770,362	14,930,895	**15,053,418**	15,305,939	15,759,593	16,214,804	16,662,144
LESS: TOTAL EXPENDITURES	(13,481,678)	(13,312,595)	(14,426,383)	(14,215,204)	**(14,842,729)**	(15,105,576)	(15,623,244)	(16,161,252)	(16,736,238)
BUDGETED SURPLUS (DEFICIT)	(428,992)	686,360	343,979	715,691	**210,689**	200,364	136,349	53,552	(74,094)

BUD15/16GENBUD
3/31/2016

VILLAGE OF LA GRANGE

WHERE THE MONEY GOES

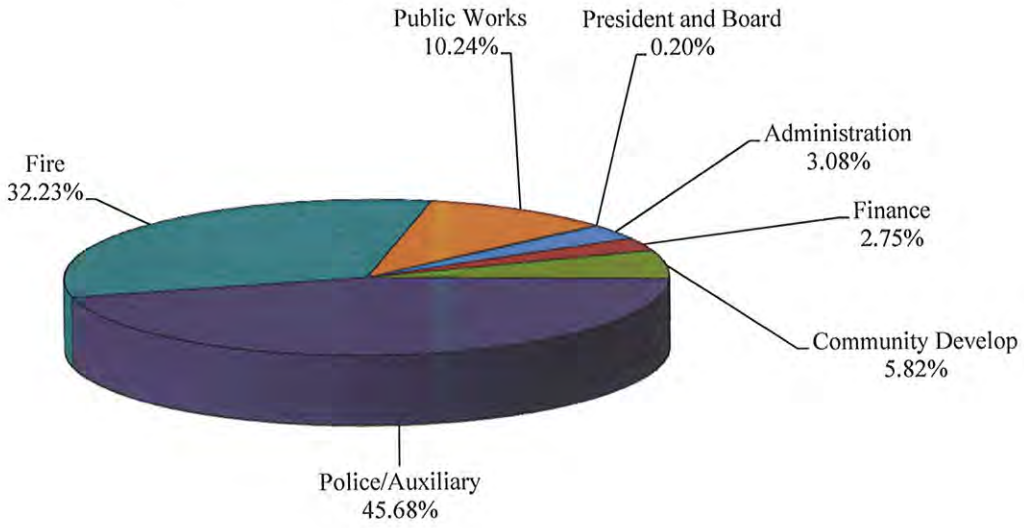
FY 2016-17 GENERAL FUND



	FY 2014-15 ACTUAL	FY 2015-16 EST. ACT	**FY 2016-17 BUDGET**	PERCENT CHANGE FY 16 TO FY 17
SALARIES/BENEFITS	9,798,179	10,154,440	**10,574,213**	4.13%
SUPPLIES/MATERIALS	211,017	210,669	**248,200**	17.82%
OPERATIONS/CONTRACTUAL	1,654,221	1,634,500	**1,802,476**	10.28%
CAPITAL / EQUIPMENT RESERVE	453,980	488,375	**449,260**	-8.01%
PROFESSIONAL SERVICES	89,753	80,135	**50,865**	-36.53%
TRANSFERS OUT	1,067,000	1,609,840	**1,677,065**	4.18%
MISC. EXPENDITURES	38,445	37,246	**40,650**	9.14%
	13,312,595	14,215,204	**14,842,729**	4.41%

VILLAGE OF LA GRANGE

FY 2016-17 PERSONNEL EXPENSES
GENERAL AND PENSION FUNDS



	Salaries	Overtime	Imrf	FICA, Med	Police/Fire Pension	Health Insurance	Training Mmbrshp/ Uniforms	TOTAL
Administration	234,398	500	30,378	17,931	-	35,049	7,300	325,557
Finance	182,792	500	23,690	13,984	-	67,446	2,100	290,511
Community Develop	446,762	500	56,145	34,216	-	73,885	4,000	615,507
Police/Auxiliary	2,810,084	249,000	50,259	77,738	1,213,265	355,763	74,700	4,830,810
Fire	1,695,911	188,000	-	28,454	1,146,492	298,829	50,200	3,407,886
Public Works	722,280	79,275	99,725	61,319	-	107,204	13,500	1,083,303
President and Board	4,170	-	-	319	-	-	16,150	20,639
TOTAL	6,096,398	517,775	260,197	233,960	2,359,757	938,175	167,950	10,574,213

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 2016-17 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, plan and implement 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 47th Street and East Avenue.

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 and strategies. 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.

17. Continue to provide general direction and coordinate strategic capital improvement projects including, but not limited to, intergovernmental cooperation, grant funding (e.g.- MWRD), financing and state and federal transportation initiatives.

18. Continue to evaluate and further develop parking strategies to manage the Village's existing parking supply.

19. Liaise with the Liquor Commission, EQCC and other advisory boards and commissions as may be appropriate.

20. Continue to facilitate the implementation of a consolidated dispatch center; target completion date October 1, 2016.

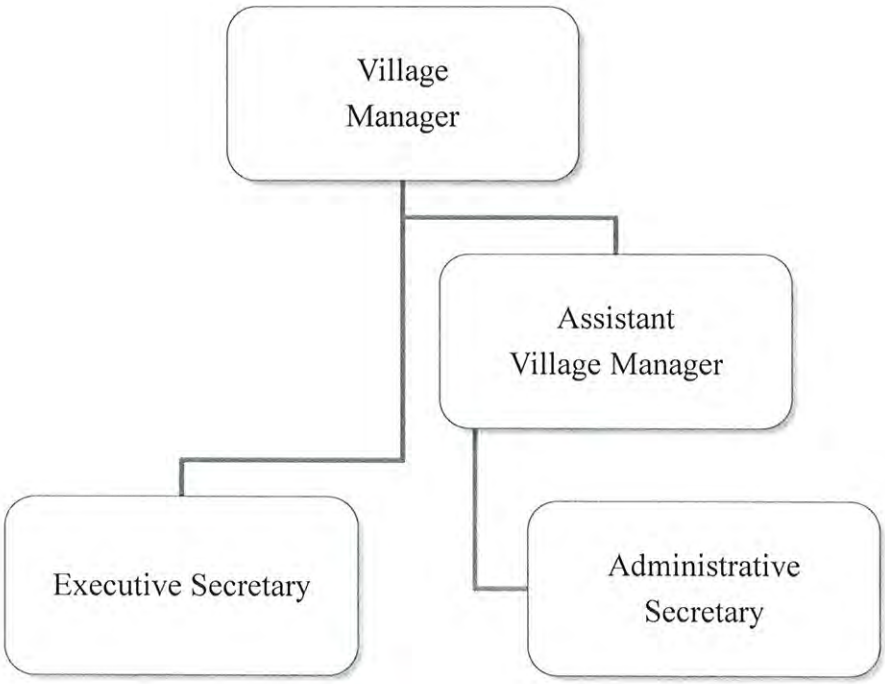
21. Continue to work through the LTQAC to mitigate reoccurrence of quarry blast/earthquake incidents.

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. Facilitate organizational development by effectively supporting new Department Heads.

Village of La Grange
Administration
Organization Chart



ADMINISTRATION

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
0102		PERSONNEL								
6000	SALARIES - FULL-TIME	407,897	413,475	420,551	405,413	**400,982**	414,348	429,679	445,731	462,539
	SALARY ALLOCATIONS									
	Salaries - Full-Time Water	(107,654)	(108,471)	(113,942)	(109,922)	**(108,992)**	(112,737)	(117,028)	(121,523)	(126,232)
	Salaries - Full-Time Parking	(27,933)	(28,205)	(29,832)	(28,839)	**(28,796)**	(29,868)	(31,092)	(32,377)	(33,724)
	Salaries - Full-Time Sewer	(27,933)	(28,205)	(29,832)	(28,839)	**(28,796)**	(29,868)	(31,092)	(32,377)	(33,724)
		244,377	248,594	246,945	237,812	**234,398**	241,876	250,467	259,455	268,859
6002	SALARIES - OVERTIME	-	-	500	-	**500**	500	500	500	500
6004	IMRF CONTRIBUTIONS	31,700	31,542	30,868	29,941	**30,378**	30,234	31,308	32,432	33,607
6005	FICA/MEDICARE	16,734	17,051	18,891	18,193	**17,931**	18,503	19,161	19,848	20,568
6010	HEALTH INSURANCE	21,382	22,082	23,863	19,180	**35,049**	37,554	40,247	43,141	46,253
6020	TRAINING & MEMBERSHIP	6,847	3,147	7,300	4,530	**7,300**	7,300	7,300	7,300	7,300
	SUBTOTAL	321,040	322,416	328,367	309,655	**325,557**	335,968	348,983	362,677	377,087
		SUPPLIES & MATERIALS								
6100	SUPPLIES	4,150	3,672	4,500	4,450	**4,500**	4,500	4,500	4,500	4,500
6101	PRINTING & POSTAGE	2,509	2,142	3,000	3,000	**3,000**	3,000	3,000	3,000	3,000
	SUBTOTAL	6,659	5,814	7,500	7,450	**7,500**	7,500	7,500	7,500	7,500
		OPERATIONS & CONTRACTUAL								
6210	TELEPHONE	8,322	9,979	10,000	11,760	**11,900**	12,100	12,300	12,500	12,700
6220	MTCE.-EQUIPMENT	4,524	5,682	3,500	5,600	**4,800**	4,850	4,900	4,950	5,000
	SUBTOTAL	12,846	15,661	13,500	17,360	**16,700**	16,950	17,200	17,450	17,700
		CAPITAL OUTLAY								
6600	NEW EQUIPMENT	985	1,254	2,000	2,000	**2,000**	2,000	2,000	2,000	2,000
	SUBTOTAL	985	1,254	2,000	2,000	**2,000**	2,000	2,000	2,000	2,000
	TOTAL FOR DEPARTMENT	341,530	345,145	351,367	336,465	**351,757**	362,418	375,683	389,627	404,287

BUD17\17ADMBUD
2/29/2016

ADMINISTRATION

Personnel Services	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
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

Full-time salaries are estimated to be under budget in FY 2015-16 due to the retirement of two administrative staff positons. The Administration Department is in the process of hiring qualified candidates to fill these vacancies to ensure that quality/essential Village services continue to be provided to residents and businesses.

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 included no general wage adjustment or merit increase for the Village Manager for four consecutive fiscal years (FY 2010-11 through FY 2013-14).

2. Health Insurance

The Village is able to report that negotiations of the health insurance contract for FY 2016-17 has resulted in an expected renewal of 3.3% 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.

FY 2015-16 health insurance expenditures, which included a negotiated 3.5% increase in premiums, are estimated to be under budget due to two retirements within the department.

Health insurance expenditures in FY 2016-17 include two new department employees electing family health insurance coverage.

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, that the 12% employee contribution towards premiums is competitive, and that no incentive to buy-out employee participation in the plan was necessary because voluntary withdrawals were occurring on their own, 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. 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. FY 2015-16 expenditures and subsequent year budgets reflect an increase in maintenance expenditures including computers, software license and copy coverage based on recent experience.

5. New Equipment

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

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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 2016-17 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. Research various parking decal/inventory software programs to facilitate a more convenient on-line renewal process.

5. Optimize and upgrade Village's computer network with new fiber-optic infrastructure. Explore potential cost savings resulting from utilization of fiber optic network to replace current phone system, internet connection, security/alarm lines and surveillance systems.

6. Continue to actively monitor and report on Illinois Municipal League activities and legislative changes related state budget issues including property tax freeze and allocation of State shared revenue; and downstate police and fire pension funds.

7. Examine alternate funding source for future capital improvement projects of consequence, such as M.A.R.S. and O.A.R.S.

8. Evaluate the financial impact on pending budget matters including but not limited to the consolidated dispatch project, restructuring of the Fire Department, and union contracts.

9. Prepare and submit the annual budget for the GFOA's budget award program for the twenty-first consecutive year.

10. Prepare and submit a Comprehensive Annual Financial Report (CAFR) for the GFOA's CAFR award program for the twentieth consecutive year.

FINANCE DEPARTMENT			
Performance Measures	FY 2013	FY 2014	FY 2015
Investments:			
Illinois Funds	$ 8,993,448	$ 5,514,423	$ 3,431,478
Treasuries, GNMAs, CDs, Annuities, etc.	36,612,490	38,164,562	42,491,819
TOTAL	$ 45,605,938	$ 43,678,985	$ 45,923,297
Annual number of checks processed thru payroll	4,148	4,055	4,204
Payables - Annual number of invoices paid	4,739	4,774	4,712
Receivables - Annual number of invoices generated	261	311	331
Number of water accounts billed:			
Residential bi-monthly	4,594	4,608	4,596
Commercial monthly	162	165	165
TOTAL	4,756	4,773	4,761
Number of vehicle stickers sold:			
Cars	8,130	8,494	8,284
Trucks	341	310	291
Other	65	63	56
TOTAL	8,536	8,867	8,631
Number of animal tags sold	1,059	1,069	1,016
Number of Special Assessments billed:			
SA #269 - 9th through 12th Aves. (Area 3)	2	2	0
SA #270 - 6th & 7th Aves. (Area 4)	1	0	0
SA #271 - Spring, Stone, Waiola (Area 5)	4	4	0
Number of parking decals sold:			
Residents (includes night decals & resident commuters)	4,709	4,673	4,853
Non-residents commuters	6,824	6,419	6,702
Central Business District (CBD) employees	3,707	4,396	6,366
Daily hang tags for parking deck	197	207	159
TOTAL	15,437	15,695	18,080
Reports prepared: Monthly Financial Report, Annual Treasurer's Report, Annual Budget & Financial Statements (Audit), Illinois Dept of Insurance, Police/Fire Pension Reports, Illinois Comptroller's Report, Tax Levy Ordinances, other miscellaneous reports	n/a	n/a	n/a

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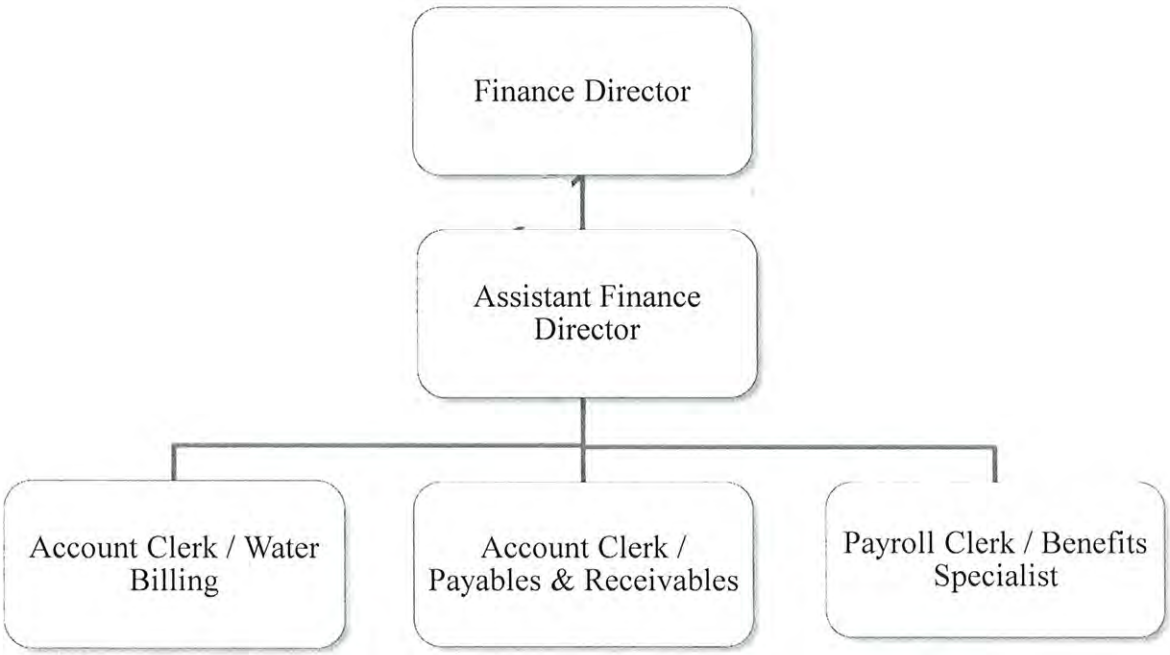
Village of La Grange
Finance Department
Organization Chart



FINANCE

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
0103		PERSONNEL								
6000	SALARIES - FULL-TIME	370,812	375,737	382,422	385,028	**387,275**	391,445	402,740	414,396	426,427
	SALARY ALLOCATIONS									
	Salaries - Full-Time Water	(128,881)	(127,331)	(134,160)	(135,039)	**(136,219)**	(137,975)	(142,254)	(146,684)	(151,270)
	Salaries - Full-Time Parking	(42,252)	(45,183)	(43,288)	(43,585)	**(43,814)**	(44,266)	(45,524)	(46,821)	(48,158)
	Salaries - Full-Time Sewer	(23,498)	(24,148)	(24,167)	(24,334)	**(24,450)**	(24,694)	(25,387)	(26,101)	(26,837)
		176,181	179,075	180,807	182,070	**182,792**	184,510	189,575	194,791	200,162
6002	SALARIES - OVERTIME	535	-	500	0	**500**	500	500	500	500
6004	IMRF CONTRIBUTIONS	23,070	22,904	22,601	22,923	**23,690**	23,064	23,697	24,349	25,020
6005	FICA/MEDICARE	12,930	13,130	13,832	13,928	**13,984**	14,115	14,502	14,901	15,312
6010	HEALTH INSURANCE	60,331	62,973	65,187	65,187	**67,446**	72,455	77,840	83,629	89,852
6020	TRAINING & MEMBERSHIP	1,943	1,618	2,100	2,000	**2,100**	2,100	2,100	2,100	2,100
	SUBTOTAL	274,990	279,700	285,027	286,108	**290,511**	296,744	308,215	320,270	332,947
		SUPPLIES & MATERIALS								
6100	SUPPLIES	4,849	3,275	3,000	3,500	**3,500**	3,500	3,500	3,500	3,500
6101	PRINTING & POSTAGE	13,876	13,094	14,025	15,425	**15,500**	15,600	15,700	15,800	15,900
	SUBTOTAL	18,725	16,369	17,025	18,925	**19,000**	19,100	19,200	19,300	19,400
		OPERATIONS & CONTRACTUAL								
6210	TELEPHONE	8,717	9,766	9,600	10,225	**10,400**	10,550	10,700	10,850	11,000
6220	MTCE.-EQUIPMENT	14,097	13,816	13,400	14,200	**14,250**	14,800	15,390	15,990	16,615
6230	PROFESSIONAL SERVICES	10,185	8,829	9,850	17,445	**9,950**	10,050	10,150	10,250	10,350
6232	AUDITING	13,444	13,319	16,484	16,668	**14,061**	14,413	16,523	15,142	15,899
	SUBTOTAL	46,444	45,730	49,334	58,538	**48,661**	49,813	52,763	52,232	53,864
		CAPITAL OUTLAY								
6600	NEW EQUIPMENT	1,939	-	1,500	833	**1,500**	1,500	1,500	1,500	1,500
6660	EQUIPMENT - RESERVE (ERF)	2,813	2,813	2,813	2,813	**2,813**	3,375	3,375	3,375	3,375
	SUBTOTAL	4,752	2,813	4,313	3,646	**4,313**	4,875	4,875	4,875	4,875
		MISCELLANEOUS EXPENSES								
6899	MISCELLANEOUS EXP	6,480	5,365	5,350	5,700	**5,600**	5,650	5,700	5,750	5,800
	SUBTOTAL	6,480	5,365	5,350	5,700	**5,600**	5,650	5,700	5,750	5,800
	TOTAL FOR DEPARTMENT	351,391	349,977	361,049	372,916	**368,085**	376,181	390,752	402,427	416,886

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FINANCE DEPARTMENT

Personnel Services	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
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
TOTAL (full-time)	5	5	5	5	5	5	5	5

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 which occurred in 2009. The Village's fiscal stress was due to the length and severity of the most 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 2016-17 include a 0.8% general wage adjustment increase. FY 2017-18 expenditures include a 0.7% 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. 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 reports an estimated investment return of 0.32% for 2015. As IMRF utilizes the 5-year smoothed market rate of recognizing gains and losses, investment losses are offset by investment gains from prior years which helps to moderate future employer contribution rates. IMRF reports a 5-year actuarial return of 7.8% which is slightly higher than their anticipated actuarial return rate of 7.5 percent.

IMRF expenditures in all operating departments are estimated to be slightly over budget in FY 2015-16 due to the actual contribution rate for 2016 of 12.96% being slightly higher than expected. For financial planning purposes, the budget reflects an IMRF contribution rate of 12.5 percent in FY 2016-17, 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 2015-16 estimated actual expenditures reflect a significant increase in the cost of publishing the annual treasurer's report in the local paper resulting from new ownership. Estimated actual expenditures also include an increase in postage rates from $0.46 cents to

$0.49 cents, effective January 1, 2014, which was not previously reflected in budget projections.

5. Maintenance - Equipment

FY 2015-16 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.

6. Professional Services

Expenditures include outsourcing the printing and mailing of Village vehicle and animal licenses, and application fees for the Government Finance Officers Association Distinguished Budget Presentation and Certificate of Achievement in Financial Reporting awards.

Expenditures are over budget in FY 2015-16 due to outsourcing the fulfillment of animal/ vehicle renewal applications received on-line and through the mail due to an extended sick leave of absence. In order to meet the operational impact of the license renewals, which occurs only one-time during the year, the Finance Department elected to outsource the process rather than seek temporary part-time help. All other department responsibilities including payroll, parking administration and customer service will continue to be handled by remaining department staff.

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 2015-16 estimated actual expenditures reflect a new audit contract with no increase for the implementation of GASB 67/68, and negotiated increases of 2.5% in subsequent years of the contract. FY 2020-21 budgeted expenditures reflect an estimated five percent contract renewal.

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

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 vehicle licenses, building permits, parking decals and water bills. The credit card fees are shared with the Parking and Water Funds.

FY 2015-16 credit card usage continues to reflect increased activity for Village fees and permits. Subsequent year budgets have been adjusted to reflect actual experience.

FY 2014-15 expenditures decreased 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.

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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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
0104										
		OPERATIONS & CONTRACTUAL								
6233	PROSECUTOR (TRAFFIC)	12,960	12,960	13,000	13,000	**13,000**	13,000	13,000	13,000	13,000
6234	PROSECUTOR (OTHER)	60,477	49,301	50,000	50,000	**50,000**	50,000	50,000	50,000	50,000
6235	LEGAL-SPECIAL	38,683	114,941	50,000	50,000	**50,000**	50,000	50,000	50,000	50,000
6238	LEGAL-PERSONNEL	42,288	21,016	25,000	45,000	**25,000**	25,000	25,000	25,000	25,000
6239	LEGAL-V.A.-RETAINER	111,957	108,644	108,000	108,000	**108,000**	108,000	108,000	108,000	108,000
	TOTAL FOR DEPARTMENT	266,365	306,862	246,000	266,000	**246,000**	246,000	246,000	246,000	246,000

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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

Expenditures include 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 2015-16 estimated actual expenditures include legal services pertaining to redevelopment projects (BEDS, former YMCA and 40 S. Ashland) and special projects such as Zoning Code amendments, facade loan program, the combined dispatch center and the bond issue for sewer improvements. 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 2015-16 expenditures also include Board of Fire and Police Commission (BOFPC) process improvements and training.

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 2016-17 Key Objective

1. Facilitate ongoing redevelopment of Uptown La Grange, Meadowbrook Manor and 40 South Ashland.

2. Facilitate redevelopment of available parcels in the Village.

3. Process and evaluate Pathways development proposal.

4. Monitor and evaluate free valet initiative with CEDC.

5. Continue analysis of gateway signage proposal with CEDC.

6. Continue staff development while simultaneously monitoring structure of department based upon workload. Continue to utilize contractual inspector when appropriate to augment existing staff.

7. Working with management team continue to explore optimal utilization of existing parking during peak hours.

8. Continue joint marketing and promotion activity for community business districts with the La Grange Business Association.

9. Work closely with business community on continued efforts in marketing and leasing of available properties.

10. Continue focus on business retention and recruitment with emphasis on business diversity.

11. Update marketing tools on the Village's website and as needed in print.

12. Continue to improve building permit processes and practices.

13. Continue to pursue vacant building renovation or demolition.

14. Continue to work with building owners on new uses and rehabilitation of historic properties.

15. Work with GIS consultant to update Village parcel and available properties information.

Performance Measures	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**
Building				
Building Permits Issued	900	883	892	1,069
Contractor Registrations	706	724	709	803
Sign Permits Issued	26	30	18	16
New Single Family Construction	8	12	11	23
Residential Remodeling	26	21	30	24
Commercial Permits Issued	10	10	10	8
Planning and Zoning				
Plan Commission Cases	4	6	4	7
Zoning Board of Appeals Cases	0	5	6	7
Administrative Adjustments	8	11	1	3
Design Review Cases	2	0	1	4

Village of La Grange
Community Development Department
Organization Chart

COMMUNITY DEVELOPMENT

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
0106		PERSONNEL								
6000	SALARIES - FULL-TIME	439,852	405,937	401,565	403,148	**406,463**	411,208	423,454	436,110	449,190
6001	SALARIES - PART-TIME	16,643	31,976	39,511	39,291	**40,300**	41,690	43,879	46,182	48,607
6002	SALARIES - OVERTIME	-	243	500	100	**500**	500	500	500	500
6004	IMRF CONTRIBUTIONS	57,371	52,827	53,441	53,924	**56,145**	54,827	56,534	58,302	60,133
6005	FICA/MEDICARE	33,473	32,381	33,781	33,854	**34,216**	34,685	35,789	36,934	38,120
6010	HEALTH INSURANCE	71,379	61,901	61,359	71,413	**73,885**	79,366	85,258	91,592	98,400
6020	TRAINING & MEMBERSHIP	3,956	2,840	4,000	4,000	**4,000**	4,000	4,000	4,000	4,000
	SUBTOTAL	622,674	588,105	594,157	605,731	**615,507**	626,275	649,414	673,619	698,950
		SUPPLIES & MATERIALS								
6100	SUPPLIES	2,354	2,350	3,500	3,452	**3,500**	3,500	3,500	3,500	3,500
6101	PRINTING & POSTAGE	2,780	4,344	4,000	3,750	**4,000**	4,000	4,000	4,000	4,000
6102	GAS & OIL	1,921	1,893	2,000	1,500	**2,000**	2,000	2,000	2,000	2,000
	SUBTOTAL	7,055	8,587	9,500	8,702	**9,500**	9,500	9,500	9,500	9,500
		OPERATIONS & CONTRACTUAL								
6210	TELEPHONE	6,291	7,569	7,000	7,700	**8,000**	8,000	8,000	8,000	8,000
6220	MTCE.-EQUIPMENT	4,772	4,066	6,000	6,000	**6,000**	6,000	6,000	6,000	6,000
6229	CONTRACTUAL SERVICES	12,177	19,421	25,000	18,641	**22,000**	22,000	14,000	14,000	14,000
6230	PROFESSIONAL SERVICES	34,482	37,766	38,000	18,212	**41,000**	28,000	28,000	28,000	28,000
6234	ELEVATOR INSPECTIONS	11,422	10,742	13,000	11,859	**13,000**	12,000	12,000	12,000	12,000
6239	ECONOMIC DEVELOPMENT	77,448	73,995	73,700	60,100	**73,700**	96,200	73,700	73,700	73,700
6240	ECON.DEVLP-VALET PRK		-	50,000	32,000	**50,000**	50,000	50,000	50,000	50,000
	SUBTOTAL	146,592	153,559	212,700	154,512	213,700	222,200	191,700	191,700	191,700
		CAPITAL OUTLAY								
6600	NEW EQUIPMENT	1,981	2,467	2,500	2,400	**2,500**	2,500	25,000	2,500	2,500
	SUBTOTAL	1,981	2,467	2,500	2,400	**2,500**	2,500	25,000	2,500	2,500
	TOTAL FOR DEPARTMENT	778,302	752,718	818,857	771,345	**841,207**	860,475	875,614	877,319	902,650

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COMMUNITY DEVELOPMENT DEPARTMENT

Personnel Services	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
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	1	1	1	1	1	2
Administrative Secretary	1	1	1	1	1	1	1	1
Total Full-Time	6	6	5	5	5	5	5	5
Part-Time Clerk	1	1	2	2	2	2	2	2
Total Part-Time	1	1	2	2	2	2	2	2
TOTAL	7	7	7	7	7	7	7	7

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 expenditures beginning in FY 2014-15.

2. Health Insurance

Expenditures are over budget in FY 2015-16 due to one employee changing from single coverage to family coverage early in the fiscal year.

FY 2014-15 expenditures decreased due to 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, FY 2016-17 and FY 2017-18 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 included $10,000 to continue to update Village plat maps. This project has been delayed one-year to FY 2016-17 in order to explore additional options including an aerial flyover.

Expenditures in FY 2014-15 reimbursable costs for the Opus redevelopment project at the former site of the YMCA and BEDS project at Ogden/East Avenues.

Professional services 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.

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 contributed $12,500 towards this effort. The marketing analysis has been delayed one year to FY 2016-17 in order to determine the impact and absorption of the Opus project.

Beginning with the FY 2015-16 budget, the LGBA requested and Village Board approved an increase in the Village's annual contribution for the Hometown Holiday event from $12,000 annually to $16,000. The increased contribution provides 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.

8. Economic Development – Valet Parking

Last year, 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 were provided by the voter approved referendum of a 1 percent non-home rule sales tax, effective July 1, 2015.

Beginning in FY 2015-16, this new line reflects sales tax initiatives for economic development as recommended by the CEDC in furtherance of objectives outlined in the La Grange 2020 plan. Initial project initiatives include free valet parking which commenced

in July 2015 as a pilot program. Additional projects may include Village gateway signage pending further design analysis by the CEDC.

9. 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 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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACT	**PROPOSED 2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
Banners-Design, Development and Installation	3,820	6,360	3,700	3,700	**3,700**	3,700	3,700	3,700	3,700
Strategic Promotion, Special Events Recruitment Ads, Advertising	31,395	29,839	25,000	21,200	**25,000**	25,000	25,000	25,000	25,000
Shoppers Guide	3,717	3,781	4,500	3,900	**4,500**	4,500	4,500	4,500	4,500
Kiosk Updates & Maintenance	4,690	1,880	4,000	2,000	**4,000**	4,000	4,000	4,000	4,000
Chamber of Commerce, ISCS, IEDC Memberships Retail Leads	3,824	3,881	4,800	3,500	**4,800**	4,800	4,800	4,800	4,800
New Business Welcome	150	250	400	300	**400**	400	400	400	400
Economic Development Initiatives	2,969	2,319	2,500	1,000	**2,500**	2,500	2,500	2,500	2,500
New Initiatives & Marketing Market Assessment - FY 2016-17	6,668	2,382	5,000	3,000	**5,000**	27,500	5,000	5,000	5,000
Existing Business Education & Retention	2,170	2,793	3,500	1,000	**3,500**	3,500	3,500	3,500	3,500
Weekend parking deck monitoring for capacity (as needed)	2,545	1,510	800	1,000	**800**	800	800	800	800
Holiday Walk	12,000	12,000	16,000	16,000	**16,000**	16,000	16,000	16,000	16,000
Pet Parade	3,500	7,000	3,500	3,500	**3,500**	3,500	3,500	3,500	3,500
Total Economic Development	77,448	73,995	73,700	60,100	**73,700**	96,200	73,700	73,700	73,700

ACCOUNT: 01-06-62-6240

Sales Tax Economic Developoment Initiatives - Valet			32,000	**50,000**	50,000	50,000	50,000	50,000

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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.

The challenges we face in the 21st century include the increased demand on our existing resources for highly "personalized policing" and the demands associated with our changing and growing population which includes the elderly, minorities, immigrants, homeless, individuals with infectious diseases, and individuals with disabilities.

FY 2016-17 Key Objectives

1. Continue to evaluate and apply new technology to enhance the delivery of public safety services and improve operational efficiencies and effectiveness (NWS, Field Mobile, Next Generation 911, etc).

2. Assist with the consolidation of dispatch operations with two neighboring communities including support for the Executive Director.

3. Maintain existing community programs, such as D.A.R.E. and part-time LTHS School Resource Officer.

4. Continue 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 cultivate part-time Police Officers in support of the 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. Focus on organizational development, specifically the new management team created as a result of the recent promotions and implementation of the Department's restructuring plan.

11. Continue working with the Village Manager regarding various community initiatives and projects, among them being a proposed full-time School Resource Officer at LTHS north campus and other community initiatives.

12. Continue to operationalize new state laws such as those referenced in the Police and Community Relations Improvement Act.

13. 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.

Police Department – Performance Measures

ACTIVITY CATEGORY	YTD TOTALS 2013	YTD TOTALS 2014	YTD TOTALS 2015
Index Crimes	131	170	149
Index Crimes Cleared	22	19	18
Non-Index Crimes	329	386	370
Non-Index Crimes Cleared	112	109	70
Accident Reports	611	787	666
Parking Citations	7,330	9,297	7,363
Traffic Citations	1,274	1,146	654
Compliance Citations	1,097	698	536
D.U.I. Arrests	11	30	6
Calls For Service / CAD Events	15,961	15,630	15,330
Felony Arrests	19	8	8
Misdemeanor Arrests	72	72	50
Juvenile Arrests	26	16	14
Prisoners Held In Lock-Up	84	102	55

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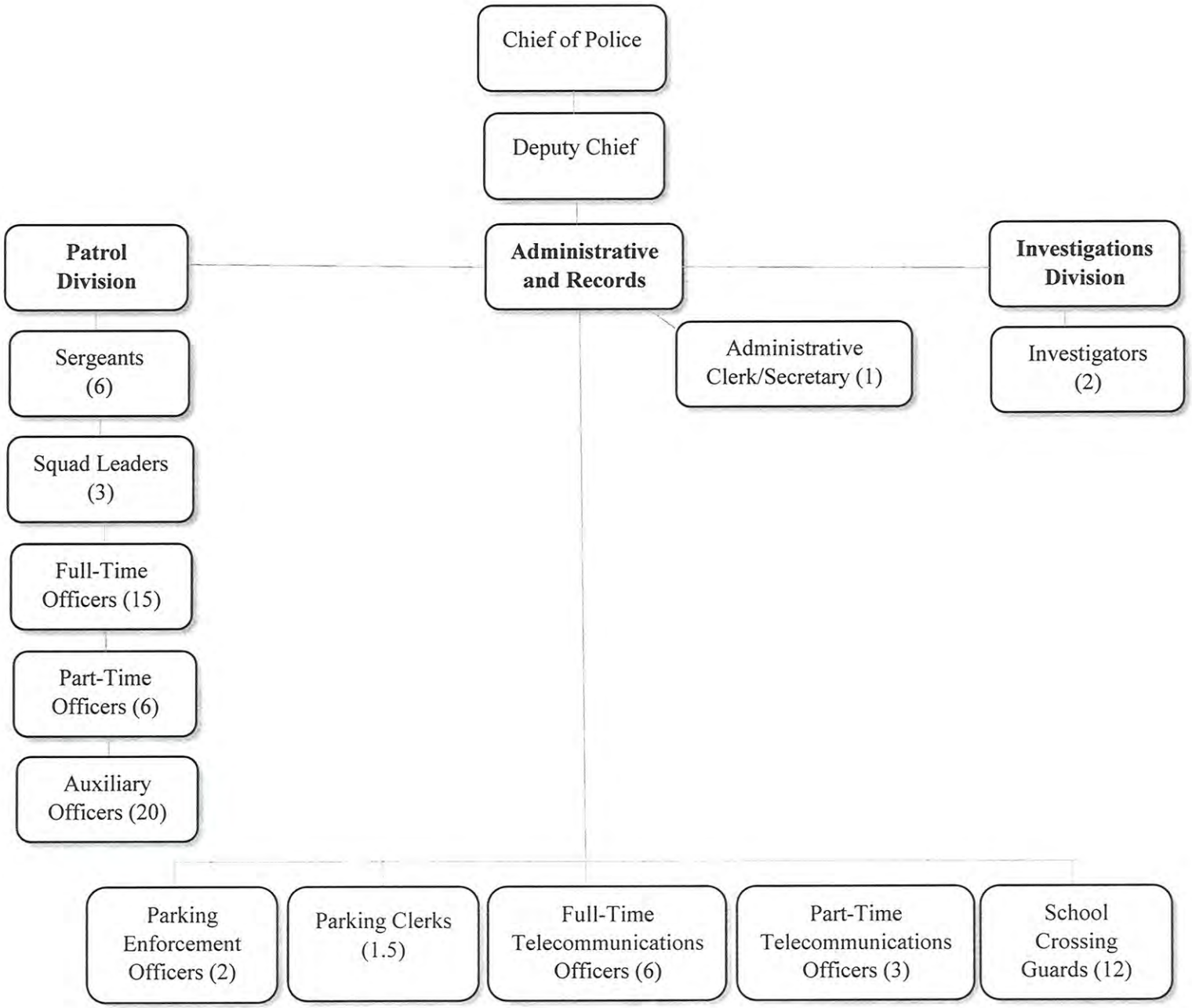
Village of La Grange
Police Department
Organization Chart



POLICE

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
0107		PERSONNEL								
6000	SALARIES - FULL-TIME	2,760,309	2,699,865	2,721,566	2,667,593	**2,810,929**	2,594,694	2,752,910	2,911,284	3,067,765
	SALARIES - G/L PUBLIC SAFETY			**100,000**						
	SALARY ALLOCATIONS									
	Salaries - Full-Time Parking	(172,869)	(171,090)	(175,872)	(176,595)	**(182,005)**	(163,101)	(173,248)	(180,763)	(188,566)
		2,587,440	2,528,775	2,645,694	2,490,999	**2,628,924**	2,431,593	2,579,661	2,730,520	2,879,199
6000	SCHOOL RESOURCE OFFICER	-	-	25,000	-	**25,000**	27,500	30,250	33,275	36,600
6001	SALARIES - P/T DISPATCH	6,757	16,224	18,229	18,959	**18,967**	0	0	0	0
6002	SALARIES - OVERTIME	150,912	187,247	130,000	170,000	**170,000**	145,000	150,000	155,000	160,000
6003	SALARIES - P/T POLICE	52,982	49,719	52,767	51,000	**51,480**	52,767	54,086	55,438	56,824
6004	IMRF/SLEP CONTRIBUTIONS	75,065	65,226	49,458	146,954	**50,259**	7,148	7,327	7,509	7,697
6005	FICA/MEDICARE	72,718	72,097	74,923	73,055	**77,738**	52,447	56,416	56,898	59,062
6006	SALARIES - ROLL CALL TIME	16,330	19,208	18,000	16,000	**16,000**	17,000	18,000	19,000	20,000
6007	SALARIES - JAG STIMULUS	35,213	-	-	-	-	-	-	-	-
6008	SALARIES - HOLIDAY	54,634	63,554	57,000	60,000	**63,000**	64,000	65,000	66,000	67,000
6009	SALARIES - CROSSING GRDS	78,304	77,336	85,093	83,984	**85,713**	87,856	90,052	92,304	94,611
6010	HEALTH INSURANCE	352,763	344,418	348,085	332,335	**355,763**	312,949	335,598	359,946	386,121
6011	SALARIES - IDOT GRANT	1,331	4,939	-	-	-	-	-	-	-
6020	TRAINING & MEMBERSHIP	31,486	34,650	38,000	43,000	**41,200**	34,100	38,900	34,100	38,900
6021	UNIFORMS	24,168	21,456	23,000	23,000	**23,000**	21,900	21,900	21,900	21,900
	SUBTOTAL	3,540,103	3,484,849	3,565,249	3,509,286	**3,607,045**	3,254,260	3,447,191	3,631,892	3,827,914
		SUPPLIES & MATERIALS								
6100	SUPPLIES	8,891	9,719	13,000	13,000	**13,000**	13,000	13,000	13,000	13,000
6101	PRINTING & POSTAGE	3,862	5,143	6,000	6,000	**6,000**	6,000	6,000	6,000	6,000
6102	GAS & OIL	67,499	60,388	70,000	55,000	**70,000**	70,000	70,000	70,000	70,000
	SUBTOTAL	80,252	75,250	89,000	74,000	**89,000**	89,000	89,000	89,000	89,000
		OPERATIONS & CONTRACTUAL								
6210	TELEPHONE	17,420	20,363	19,250	21,750	**21,400**	21,400	21,400	21,400	21,400
6220	MTCE.-EQUIPMENT	86,658	42,070	52,500	52,500	**66,100**	47,500	52,500	66,100	47,500
6240	ANIMAL CONTROL	695	637	2,000	700	**2,000**	2,000	2,000	2,000	2,000
6241	PRISONER MEALS	1,015	639	1,200	700	**1,200**	1,200	1,200	1,200	1,200
6290	LTACC	-	-	-	-	-	465,400	486,637	508,477	529,403
	SUBTOTAL	105,788	63,709	74,950	75,650	**90,700**	537,500	563,737	599,177	601,503

POLICE

ACCT. NO. 0107	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
		CAPITAL OUTLAY								
6600	NEW EQUIPMENT	2,005	1,470	10,000	10,000	**2,500**	7,000	7,000	8,500	7,000
6605	COMPUTER EQUIPMENT	4,758	1,895	3,500	3,500	**3,500**	8,500	8,500	8,500	8,500
6660	EQUIPMENT - RESERVE(ERF)	96,266	97,489	98,239	98,239	**93,822**	94,322	94,322	97,489	97,489
	SUBTOTAL	103,029	100,854	111,739	111,739	**99,822**	109,822	109,822	114,489	112,989
		MISCELLANEOUS								
6860	PUB./EMPL. RELATIONS	1,047	1,294	2,000	1,000	**2,000**	2,000	2,000	2,000	2,000
6892	GRANTS \ EQUIP-SUPPLIES	4,877	1,774	-	-	-	-	-	-	-
	SUBTOTAL	5,924	3,068	2,000	1,000	**2,000**	2,000	2,000	2,000	2,000
	TOTAL FOR DEPARTMENT	3,835,096	3,727,730	3,842,938	3,771,674	3,888,567	3,992,582	4,211,751	4,436,557	4,633,406

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POLICE DEPARTMENT

Personnel Services	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
Chief	1	1	1	1	1	1	1	1
Lieutenants/Deputy Chief	3	3	1	1	1	1	1	1
Sergeants	5	5	6	6	6	6	6	6
Patrol Officers	19	19	20	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	3	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
TOTAL	51	51	51	51	51	51	51	51

* As part of the Village's cost-containment plan, one position was to remain vacant until such time revenue sources were available to fund the position. Village residents approved a voter referendum in April, 2015 increasing the local non-home sales tax to 1 percent, in part to fund the vacant police officer position beginning in FY 2016-17.

** 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.

Further restructuring occurred when the previous Police Chief retired in December, 2014. The Police Department evaluated operational and strategic needs as it related to rank,

structure, staffing and future needs. This analysis resulted in the creation of a sixth Sergeant position to offset the elimination of two Lieutenant positions in order to ensure adequate shift supervision and shift coverage. With the implementation of the restructuring plan, there is one additional patrol officer on the street (from 19 to 20).

Full-time salaries are estimated to be significantly under budget in FY 2015-16 due to three temporary vacancies created by one retirement, net of accrued leave, and two resignations. In order to maintain enforcement efforts, the Police Department is attempting to fill the vacancies as quickly as possible. One new police officer is currently attending the Police Academy, with the process of hiring two additional new officers being in the final stages. After graduating from the Police Academy the police officers will also participate in required in-house training. It is anticipated that the Police Department will be at full staffing by fall, 2016.

The Police Department has also experienced several extended leaves due to illness and work-related injuries. Although the addition and training of eleven new officers over the past three 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.

As noted in the chart above, with the increase in the local non-home rule sale tax to 1%, the vacancy in the Police Department has been restored. The vacancy was being maintained as part of the cost containment plan to reduce operating expenditures due to the length and severity of the recent recession. The staffing level for the Police Department was maintained at 35 full-time positions in the budget documents as was the Village's intent to return to this staffing level as soon as it became feasible without creating an additional financial burden on the Village's long-term fiscal condition.

Lyons Township Area Communications Center (LTACC)

Beginning in FY 2017-18, several salary and benefit accounts decrease significantly or are eliminated due to the implementation of the new consolidated dispatch center - Lyons Township Area Communications Center (LTACC). On November 9, 2015, the Village Board approved an agreement between the Village of La Grange, La Grange Park, and Western Springs to establish an intergovernmental agreement for the operation and maintenance of a combined 911 dispatch and communication system for law enforcement, fire, ambulance and other communication services. In addition, each individual municipality's Emergency Telephone Systems Board (ETSB) has been resolved and replaced with a Joint ETSB consisting of representative from each participating Village. LTACC is currently in the process of procuring major software, hardware and equipment to establish the new communications center, which is anticipated to open in late 2016/early 2017.

After LTACC is operational, all 911 personnel related expenditures will be included as part of the new dispatcher center. Funding for LTACC will be provided by contributions

from the three municipalities and ETSB revenue as detailed in the intergovernmental agreement. In order to properly account for these new expenditures, beginning in FY 2017-18 the Police Department budget includes a new Operations and Contractual account 01-07-62-6290 – LTACC. The Village anticipates the operation of the combined dispatch center will be cost-neutral, with expected long-term savings from the replacement of a single 911 systems & equipment. However, the three Villages are currently front loading improvements for initial establishment of LTACC. The Village of La Grange will utilize current ETSB reserves to fund these initial set-up costs. The LTACC operating boards will endeavor to stay within the original budget; but final set up may require some additional funding.

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 2015-16 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 as

originally proposed. Terms, conditions and details of an intergovernmental agreement between the Village and LTHS were not finalized in FY 2015-16. Additional information regarding the SRO position will be included in subsequent budget documents should an agreement be reached.

2. Salaries - Overtime

FY 2015-16 estimated actual overtime expenditures are significantly over budget due to veteran officers backfill/cover various shifts due to the vacancies, and as the newly hired police 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 Dispatch / Police

Beginning in FY 2017-18, part-time dispatcher salaries are eliminated due to the implementation of LTACC.

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

Beginning in FY 2017-18, IMRF contributions decrease significantly resulting from the elimination of the full-time dispatcher salaries due to the implementation of LTACC.

FY 2015-16 contributions reflect full payment of the unfunded liability for the former Police Chief who was the sole participant in the Sheriff Law Enforcement Personnel (SLEP) retirement plan. Funding is required based upon the most recent actuarial valuation. The current Police Chief is a participant in the La Grange Police Pension Fund.

FY 2014-15 expenditures decreased due to the retirement of the former Police Chief (December 31, 2014).

5. FICA/Medicare

Beginning in FY 2017-18, FICA/Medicare contributions decrease significantly resulting from the elimination of the full-time dispatcher salaries due to the implementation of LTACC.

6. 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.

7. 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.

8. 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.

9. Health Insurance

Expenditures are under budget in FY 2015-16 due to the aforementioned three vacancies from a retirement and two resignations.

Beginning in FY 2017-18, health insurance expenditures decrease significantly resulting from the elimination of the full-time dispatcher positions due to the implementation of LTACC.

10. Salaries – IDOT Grant

In FY 2014-15 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.

11. 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 estimated actual and FY 2016-17 budgeted expenditures increase due to newly hired officers attending the Police Academy. FY 2016-17 budget expenditures also include funding for a crime scene investigation class required every two years for participation in the South Suburban Task Force, and funding for a new recruit at the Police Academy in anticipation of one new hire every other year.

Training and membership expenditures may increase in subsequent years due to the Police Community Relations Improvement Act, which requires additional certified training for all police officers. The Police Department will look to utilize in-house training to the extent possible.

12. 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.

13. Maintenance - Equipment

Annual maintenance includes expenditures related to police squads, computers, printers, radios, radar units and miscellaneous office equipment. Budgeted maintenance expenditures for police squads increases as the vehicles cycle through their 3-year estimated useful life and the decrease as the vehicles are replaced. This account also includes the annual maintenance contract for the policy manual updates and enhancements.

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 last replaced in FY 2013-14, and are scheduled for replacement again in FY 16-17.

FY 2013-14 expenditures also 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.

14. Lyons Township Area Communications Center (LTACC)

As detailed above under Full-Time Salaries, the Villages of La Grange, La Grange Park, and Western Springs have entered into an intergovernmental agreement to establish the Lyons Township Area Communication Center (LTACC). Funding for LTACC will be provided by contributions from the three municipalities as detailed in the intergovernmental agreement. In order to properly account for these new expenditures, beginning in FY 2017-18 the Police Department budget reflects this new Operations and Contractual expenditure account. Additional information on LTACC can be found in the Emergency Telephone Systems Board (ETSB) Fund.

15. New Equipment/Computer 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.

Subsequent years' budgeted expenditures reflect miscellaneous equipment required to maintain operations within the Police Department.

Beginning in FY 2017-18, the equipment and computer budgets increase due to the implementation of combined dispatch center, LTACC. Previously, various equipment purchases were included in the ETSB budget, which has been dissolved and replaced by LTACC.

16 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.

Beginning in FY 2016-17, annual transfers to ERF decrease due to the Police Department electing to utilize Asset Forfeiture funds to replace the Canine Unit vehicle.

17. 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.

18. 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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
0108		PERSONNEL								
6020	TRAINING & MEMBERSHIP	530	1,710	5,000	1,950	**5,000**	5,000	5,000	5,000	5,000
6021	UNIFORMS	990	267	5,500	1,250	**5,500**	5,500	5,500	5,500	5,500
	SUBTOTAL	1,520	1,977	10,500	3,200	**10,500**	10,500	10,500	10,500	10,500
		SUPPLIES & MATERIALS								
6100	SUPPLIES	-	-	100	100	**100**	100	100	100	100
		OPERATIONS & CONTRACTUAL								
6220	MTCE.-EQUIPMENT	-	450	500	500	**500**	500	500	500	500
		CAPITAL OUTLAY								
6660	NEW EQUIPMENT	-	-	1,000	1,000	**1,000**	1,000	1,000	1,000	1,000
	TOTAL FOR DEPARTMENT	1,520	2,427	12,100	4,800	**12,100**	12,100	12,100	12,100	12,100

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AUXILIARY POLICE

Personnel Services	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
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 is one director and eight auxiliary officers, with a goal to add two 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 2015-16 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 2016-17 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 administer SAFER grant through the new projected end date of May 12, 2016. This funding has allowed the Village to realize potential savings of $92,000 in salary and overtime costs through the end of December, 2015.

6. As the Department in charge of Emergency Management for the Village, and in order to help reduce 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 with LTACC consolidated dispatch center implementation.

9. Continue to plan for facility improvements to the station while continuing to explore and identify potential grant opportunities and available resources.

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PERFORMANCE MEASURES	FY 2013		FY 2014		FY 2015	
Incidents						
Fire Response	722		745		829	
EMS Response/**Transports to ED**	1208/**987**		1323		1145/**827**	
Fire Mutual Aid Given	262		159		141	
EMS Mutual Aid Given	139		161		141	
Unavailable for Fire Auto/Mutual Aid	44		16		N/A	
(Overlapping Incidents not in Total)	(332)		(318)		(249)	
TOTAL	**1930**		**2068**		**1974**	
Mutual Aid	Given	Rec'd	Given	Rec'd	Given	Rec'd
Fire: Brookfield	80	134	35	73	40	88
La Grange Park	112	56	68	30	56	27
Pleasantview	14	144	9	81	12	106
Mc Cook	3	12	1	11	0	9
Western Springs	27	20	23	8	24	22
MABAS 10	20	15	21	3	8	7
Non MABAS 10	1	2	2	0	1	0
TOTAL	**243**	**380**	**159**	**206**	**141**	**259**
EMS: Brookfield	3	11	2	14	8	17
La Grange Park	84	47	105	63	91	59
Pleasantview	24	24	34	21	25	28
Mc Cook	0	1	0	0	0	0
Western Springs	12	19	23	8	11	17
MABAS 10	16	2	21	3	6	0
Non MABAS 10	0	0	0	0	0	0
TOTAL	**139**	**104**	**161**	**124**	**141**	**121**
Fire Prevention Activity						
On-Site Inspections	719		623		690	
Plan Reviews	53		42		28	
Re-inspections	287		98		99	
Certif. of Occupancy Inspections	22		20		14	
General Complaint Inspections	8		4		4	
TOTAL	**1089**		**787**		**835**	
Property Save/Loss						
Structure Fire Value	3,189,000		90,650		3,255,000	
Vehicle Fire Value	3,000		12,500		25,000	
Other Fire Value	100,000		400		755,510	
TOTAL	**3,292,000**		**103,550**		**4,055,510**	

PERFORMANCE MEASURES (cont.)	FY 2013	FY 2014	FY 2015
Structure Fire Losses	1,393,000	72,650	72,650
Vehicle Fire Losses	3,000	32,500	32,500
Other Property Losses	100,000	46,250	46,250
TOTAL	**1,496,000**	**151,400**	**151,400**
Structure Fire Saved	297,000	18,000	2,922,500
Vehicle Fire Saved	0	0	21,300
Other Property Saved	10,00	0	771,200
TOTAL	**$1,811,000**	**18,000**	**3,715,000**

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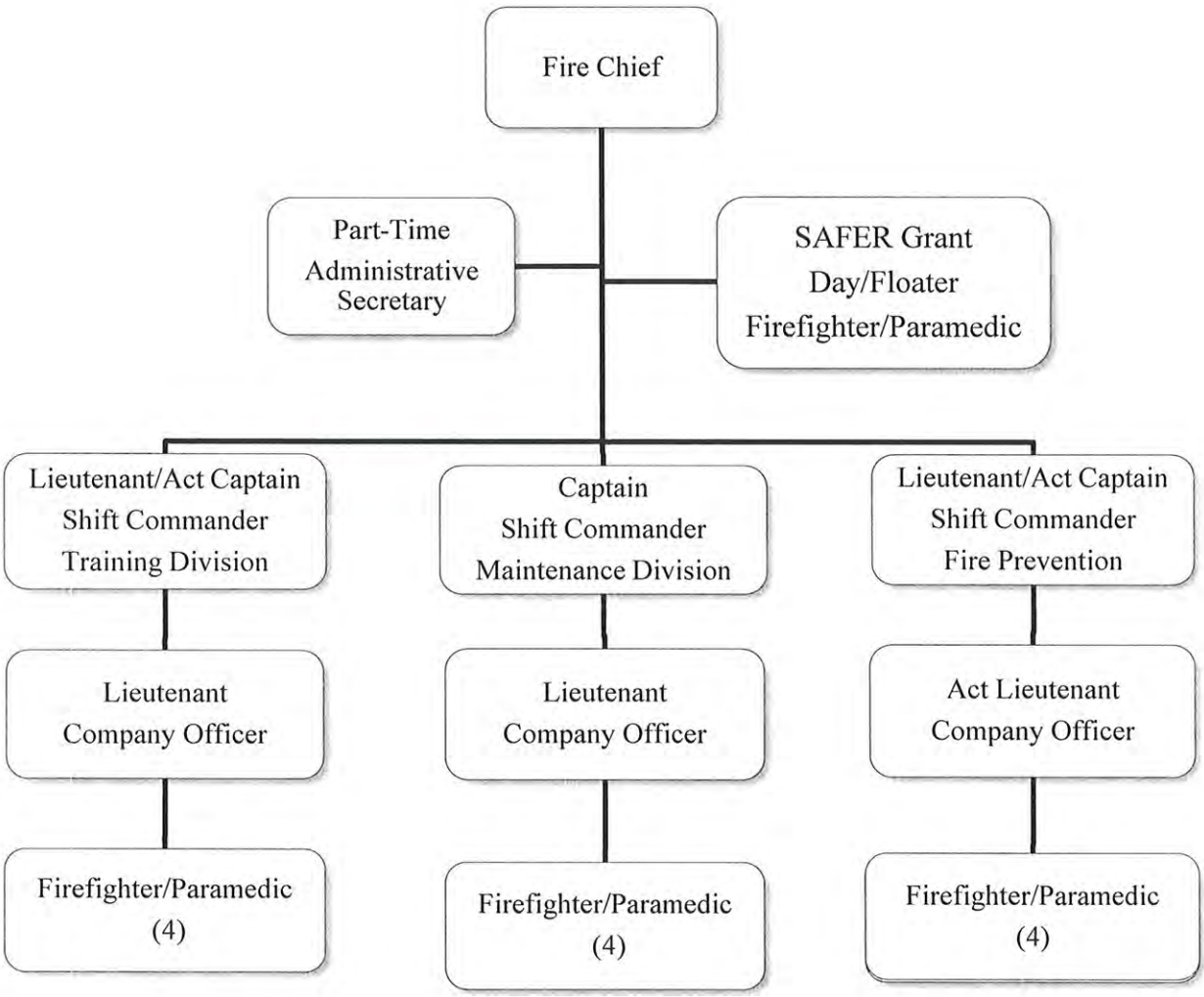
Village of La Grange
Fire Department
Organization Chart



FIRE DEPARTMENT

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
0109		PERSONNEL								
6000	SALARIES - FULL-TIME	1,610,708	1,596,570	1,636,639	1,591,783	**1,677,574**	1,749,868	1,825,143	1,901,416	1,979,728
6001	SALARIES - PART-TIME	778	15,029	17,746	17,726	**18,337**	18,970	19,966	21,014	22,117
6002	SALARIES - OVERTIME	121,465	130,396	130,000	125,750	**135,000**	140,000	145,000	150,000	155,000
6004	IMRF CONTRIBUTIONS	1,228	-	-	-	-	-	-	-	-
6005	FICA/MEDICARE	23,431	24,896	27,721	26,988	**28,454**	29,645	30,906	32,191	33,436
6008	SALARIES - HOLIDAY	48,450	47,547	51,500	50,160	**53,000**	54,500	56,000	57,800	59,500
6010	HEALTH INSURANCE	257,954	255,185	279,099	285,031	**298,829**	320,281	343,743	368,534	395,185
6020	TRAINING & MEMBERSHIP	10,776	17,262	25,000	9,980	**26,500**	25,000	26,500	25,000	26,500
6021	UNIFORMS	21,444	19,183	21,800	20,389	**23,700**	24,500	24,750	25,200	25,650
	SUBTOTAL	2,096,234	2,106,068	2,189,505	2,127,807	**2,261,394**	2,362,763	2,472,009	2,581,156	2,697,117
		SUPPLIES & MATERIALS								
6100	SUPPLIES	12,849	11,120	13,000	11,748	**13,500**	13,000	14,000	13,800	14,200
6101	PRINTING & POSTAGE	366	297	1,000	344	**1,000**	1,000	1,000	1,000	1,000
6102	GAS & OIL	14,873	14,155	16,000	11,500	**16,000**	16,000	16,000	16,000	16,000
	SUBTOTAL	28,088	25,572	30,000	23,592	**30,500**	30,000	31,000	30,800	31,200
		OPERATIONAL & CONTRACTUAL								
6210	TELEPHONE	9,692	11,701	10,750	11,000	**11,000**	11,000	11,000	11,000	11,000
6220	MTCE.-EQUIPMENT	31,454	60,288	54,000	57,802	**58,100**	58,100	58,100	58,100	58,100
6250	FIRE PREVENTION	6,022	2,390	6,250	1,616	**6,100**	6,100	6,100	6,100	6,100
6252	WEST SUB. SPECIAL OP.	4,750	4,750	5,250	5,250	**5,300**	6,225	6,225	6,225	6,225
6253	EMERGENCY MED. SERVICES	9,624	11,022	13,000	11,547	**13,000**	13,000	13,000	13,000	13,000
6254	MEDICAL RESERVE CORPS	670	-	5,000	2,000	**5,000**	5,000	5,000	5,000	5,000
	SUBTOTAL	62,212	90,151	94,250	89,215	**98,500**	99,425	99,425	99,425	99,425
		CAPITAL OUTLAY								
6600	NEW EQUIPMENT	11,340	7,853	10,000	8,665	**10,000**	15,000	15,000	15,000	15,000
6601	SAFER GRANT / IMPRVMNTS	25,511	64,758	62,969	72,087	**40,000**	-	-	-	-
6605	COMPUTER EQUIPMENT	1,897	1,457	2,500	2,400	**2,500**	2,500	2,500	2,500	2,500
6660	EQUIPMENT - RESERVE(ERF)	100,235	105,175	102,196	**102,196**	**103,123**	100,901	100,901	107,856	107,856
	SUBTOTAL	138,983	179,243	177,665	185,348	**155,623**	118,401	118,401	125,356	125,356
	TOTAL FOR DEPARTMENT	2,325,517	2,401,034	2,491,420	2,425,961	**2,546,017**	2,610,590	2,720,835	2,836,737	2,953,098

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FIRE DEPARTMENT

Personnel Services	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
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	0	0	0	0	0	0	0
Total Full-Time	21*	20*	20*	20*	20*	20*	20*	20*
Total Part-Time	0	1	1	1	1	1	1	1
TOTAL	21	21	21	21	21	21	21	21

* 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 2015-16 due to the resignation of one firefighter/paramedic early in the fiscal year. The Fire Department is in the process of hiring a new firefighter/paramedic 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 three resignations during the previous and current fiscal years, the projected end date for the grant funded position has been extended to April 2016. 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 20 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

Although the Fire Department has operated down one firefighter/paramedic for most of the fiscal year due to a resignation, the department has been able to maintain minimum staffing without occurring significant overtime due to the SAFER grant funding the "floater" position. The Fire Department will continue to evaluate overtime experience, specifically as it relates to the position funded by the SAFER grant.

FY 2014-15 actual expenditures reflect additional short-shift overtime resulting from two resignations and a 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.

4. Salaries - Holiday Time

Expenditures reflect the estimated number of hours for holiday time which fluctuates annually due to the firefighters/paramedic shift schedules.

5. Health Insurance

FY 2015-16 estimated actual expenditures are over budget due to the delayed billing of $7,500 for the January 2015 annual department physicals not being received until after the start of the current fiscal year. Therefore, health insurance expenditures in FY 2015-16 will reflect annual department physical for two fiscal years.

6. Training & Membership

FY 2016-17 budget includes a continued emphasis in the area of staff development which provides for improved quality of service. As training is a top priority for the department, funds are budgeted for officer development, college tuition for continuing education, and specialized training conferences. Additional funds are budgeted every other year to reflect ACLS training mandated by the Illinois Department of Public Health beginning in 2017.

FY 2015-16 estimated actual expenditures are under budget due to limited training opportunities resulting from recent resignations and retirements. 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.

7. 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 clothing with other municipalities through MABAS.

Beginning in FY 2016-17 uniform expenditures increase as the Fire Department is proposing to change turn out gear manufacturers. Turnout gear is critical piece of a firefighters uniform and is replaced every 4-5 year base upon annual inspections. Although slightly more expensive, the new gear is of higher quality and more durable resulting in an extended useful life. The new turn out gear will be purchased utilized the current replacement schedule.

8. Supplies

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

9. 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 2015-16 estimated actual expenditures are over budget due to preventive maintenance and miscellaneous repairs as the Fire Department's vehicles continue to age. Subsequent year budgets have been adjusted to reflect actual experience.

10. 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.

11. West Suburban Special Operations

This budgeted line item reflects annual dues 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 funds are 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.

Beginning in FY 2017-18 MABAS dues are projected to increase to provide additional funding for the Technical Rescue Team (TRT).

12. 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.

13. 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.

14. New Equipment

Beginning in FY 2017-18, the new equipment budget increases due to the implementation of combined dispatch center, LTACC. Previously, various equipment purchases were included in the ETSB budget, which has been dissolved and replaced by LTACC.

Budgeted expenditures in FY 2016-17 include video laryngoscopes ($4,500) replacement of various size hose ($2,000), hydrant wrench/gate valve ($1,200) and assorted firefighting tools ($2,300).

FY 2015-16 estimated actual expenditures include the replacement of various size hose ($4,500), firefighting tools and mounting brackets ($3,500), and hand tools for the station and tool boxes ($500).

FY 2014-15 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).

15. 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. FY 2016-17 expenditures reflect salaries and benefits to bridge the transition until a retirement occurs within the department. These expenditures are being accounted for and tracked separately for grant purposes. See Salaries – Full-Time for more information.

16. 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.

The Fire Department will continue to monitor the department's fleet as new opportunities may present themselves which may impact the type and number of vehicles best suited for firefighting and emergency medical services on a go-forward basis.

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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 2016-17 Key Objectives

1. Continue to work with the Garden Club in designing and planting flowers and other plants within the Central Business District

2. Maintain the CBD parking structure.

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 District.

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. Replace the front entrance door and Harris Street entrance door at Village Hall.

9. Assess the removal and replacement of carpet in several rooms at the Police Station.

PERFORMANCE MEASURES

BUILDING AND GROUNDS	2012	2013	2014	2015
CBD landscaping (mowing, plantings) hours	1,228	1,208	1,417	1,035
Train station maintenance (hours)	564	489	619	385
Parking Deck maintenance (hours)	324	270	137	103
Graffiti removal (hours)	8	23	3	1
Sidewalk and parking deck sweeping (hours)	300	300	300	300

BUILDING & GROUNDS

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
0110		SUPPLIES & MATERIALS								
6100	SUPPLIES & TOOLS	8,599	9,273	8,500	9,500	**9,500**	9,500	9,500	9,500	9,500
	SUBTOTAL	8,599	9,273	8,500	9,500	**9,500**	9,500	9,500	9,500	9,500
		OPERATIONS & CONTRACTUAL SERVICES								
6212	WATER FEES	6,598	3,607	4,000	5,493	**5,600**	5,600	5,600	5,600	5,600
6213	GAS FEES	3,338	6,878	5,000	1,000	**5,000**	5,000	5,000	5,000	5,000
6220	MTCE. EQUIPMENT	53,560	48,618	40,000	40,000	**40,000**	40,000	40,000	40,000	40,000
6221	MTCE. BUILDING	46,585	47,337	59,000	59,000	**59,000**	59,000	59,000	59,000	59,000
6222	MTCE. C.B.D.	44,787	65,804	54,500	54,500	**66,500**	54,500	66,500	54,500	66,500
6223	MTCE. WEST END BUS. DIST.	5,480	11,460	14,800	13,650	**16,150**	16,150	16,150	16,150	16,150
	SUBTOTAL	160,348	183,704	177,300	173,643	**192,250**	180,250	192,250	180,250	192,250
		CAPITAL OUTLAYS & INTERFUND TRANSFERS								
6601	IMPROVEMENTS	22,173	15,811	25,000	25,000	**20,000**	10,000	10,000	10,000	10,000
6660	EQUIPMENT - RESERVE (ERF)	9,583	9,583	9,583	9,583	**9,583**	9,583	9,583	9,583	9,583
	SUBTOTAL	31,756	25,394	34,583	34,583	**29,583**	19,583	19,583	19,583	19,583
	TOTAL FOR DEPARTMENT	200,703	218,371	220,383	217,726	**231,333**	209,333	221,333	209,333	221,333

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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 2015-16 estimated actual expenditures and subsequent year budgets reflect the recent series of water rate increases. 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 expenditures increased 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.

FY 2015-16 estimated actual expenditures include removal and installation of a pit ladder in the Village Hall elevator ($1,424), and masonry repairs to a service door at the Department of Public Works ($1,700).

FY 2014-15 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 2016-17.

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

Expenditures 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.

FY 2014-15 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 expenditures also include the purchase of new planters for the Central Business District and Hillgrove Avenue.

7. Maintenance - West End Business District

The FY 2016-17 budget includes 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 reflects 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.

FY 2014-15 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.

8. Improvements

FY 2016-17 budgeted expenditures include the replacement for the front door entrance of Village Hall on La Grange Road and the replacement of the door at the Harris Avenue entrance ($15,000) . Budgeted expenditures also include replacement of carpet in the Police Department ($5,000).
Estimate actual expenditures in FY 2015-16 reflect the removal and replacement of 1,730 square feet of pavers around the fountain in the plaza ($25,000)

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).

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.

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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 2016-17 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 the use of contractual services.

5. Develop and implement plan to use new fiber optic cable throughout the Village to enhance technology, improve efficiency and reduce costs.

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.

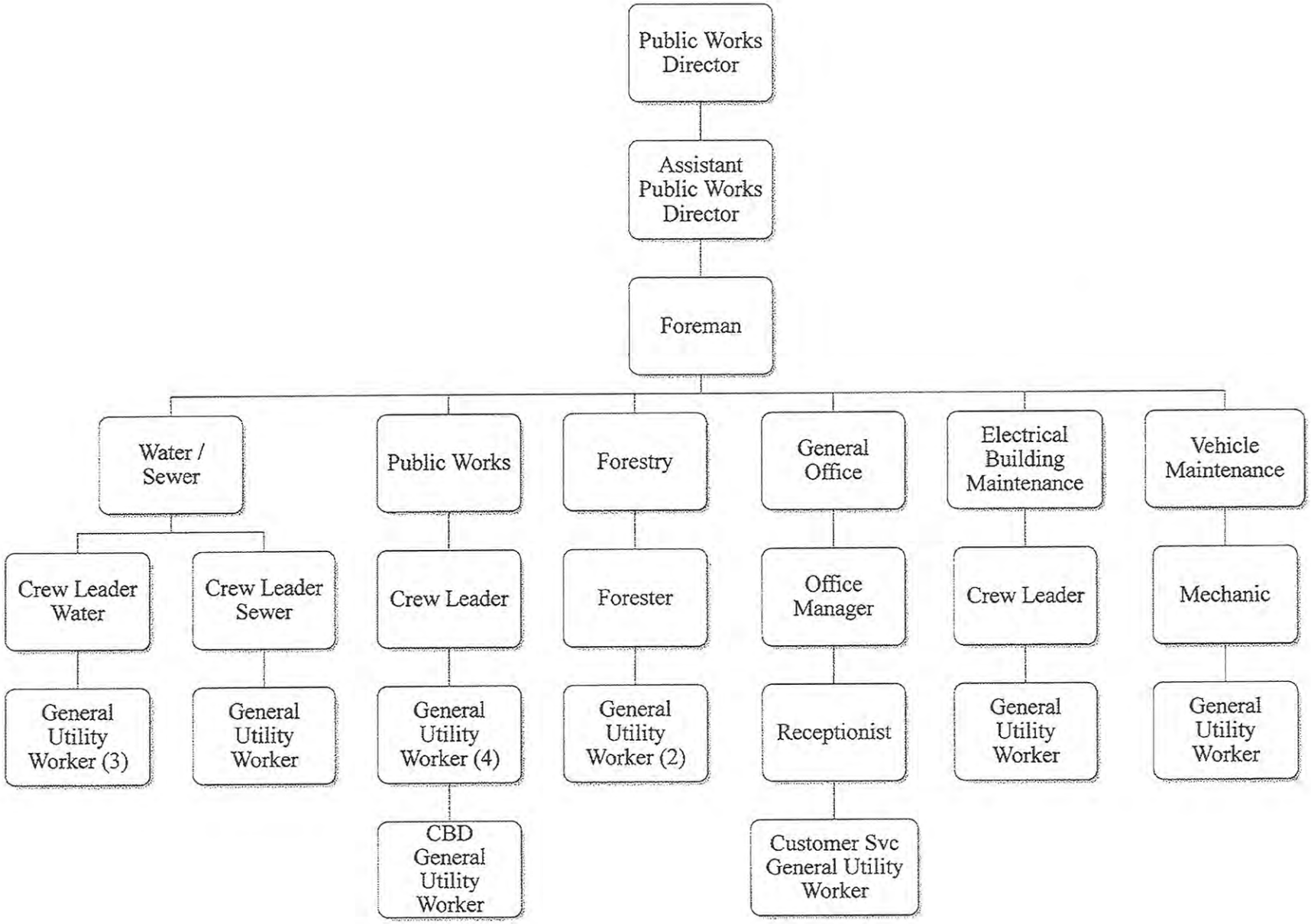
12. Identify an alternative to existing Village street lamps to address the phasing out of existing materials and to improve energy efficiency.

13. Continue to seek out grant opportunities for various projects and services.

PERFORMANCE MEASURES

PUBLIC WORKS DEPARTMENT	2012	2013	2014	2015
Customer Service calls	494	347	350	380
Snow/Ice control (hours)	993	2,116	2,928	2,798
Sign/Marker Installation (signs)	96	3	16	41
Sign/Marker Maintenance (hours)	98	63	38	166
Trees planted	142	210	320	586
Trees trimmed	595	877	1,313	725
In-House trees removed	36	57	80	88
Contractor trees removed	155	381	538	330
Tree stumps removed	185	286	529	440
Brush program (hours)	1,293	1,204	1,203	1,025
Leaf pick-up (hours)	1,290	702	1,337	831
Central Business District (CBD) maintenance (hours)	2,538	2,628	2,377	2,140
Vehicle Maintenance (hours)	2,077	2,825	2,917	2,504
Curb/gutter replacement (lf)	302	200	300	300
Sidewalk replacement (sq ft)	2,742	2,421	3,580	2,364
Street sweeping/residential (miles)	3,875	2,955	3,112	2,908
Street sweeping/CBD (miles)	1,041	667	768	1,102
Christmas decorations (hours)	688	575	1,123	748
J.U.L.I.E. requests	1,572	2,062	2,113	2,474

Village of La Grange
Department of Public Works
Organizational Chart



PUBLC WORKS

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
0111		PERSONNEL								
6000	SALARIES - FULL-TIME	721,769	674,608	737,479	736,861	**765,462**	801,826	835,295	870,358	904,679
	SALARY ALLOCATIONS									
	Salaries - Full-Time Water	72,986	83,255	73,428	74,828	**73,355**	73,206	74,537	75,872	77,209
	Salaries - Full-Time Parking	(133,063)	(132,803)	(139,334)	(139,058)	**(145,537)**	(154,308)	(161,591)	(169,255)	(176,353)
		661,692	625,060	671,573	672,632	**693,280**	720,724	748,241	776,975	805,535
6001	SALARIES - PART-TIME	21,192	25,782	34,000	29,000	**29,000**	30,000	31,000	32,000	33,110
6002	SALARIES - OVERTIME	123,474	63,017	80,000	75,500	**79,275**	83,239	87,401	91,771	96,359
6004	IMRF CONTRIBUTIONS	100,038	89,987	93,987	94,190	**99,725**	100,303	104,259	108,392	112,530
6005	FICA/MEDICARE	58,550	54,220	60,121	59,451	**61,319**	63,681	66,178	68,784	71,401
6010	HEALTH INSURANCE	125,149	104,457	113,800	103,743	**107,204**	114,881	123,133	132,005	141,542
6020	TRAINING & MEMBERSHIP	4,496	4,494	4,000	4,500	**4,500**	4,500	4,500	4,500	4,500
6021	UNIFORMS	6,486	8,379	9,000	9,000	**9,000**	9,000	9,000	9,000	9,000
	SUBTOTAL	1,101,077	975,396	1,066,481	1,048,015	**1,083,303**	1,126,328	1,173,712	1,223,426	1,273,977
		SUPPLIES & MATERIALS								
6100	SUPPLIES	6,034	6,310	6,400	6,400	**6,400**	6,400	6,400	6,400	6,400
6101	PRINTING & POSTAGE	1,925	3,954	2,000	2,000	**1,700**	1,700	1,700	1,700	1,700
6102	GAS & OIL	87,190	59,888	75,000	60,000	**75,000**	75,000	75,000	75,000	75,000
	SUBTOTAL	95,149	70,152	83,400	68,400	**83,100**	83,100	83,100	83,100	83,100
		OPERATIONS & CONTRACTUAL								
6210	TELEPHONE	5,670	5,361	5,800	5,800	**6,200**	6,400	6,600	6,800	7,000
6211	UTILITIES-ELECTRIC	40,892	47,577	43,000	43,000	**46,500**	46,500	46,500	46,500	46,500
6220	MTCE.EQUIPMENT	80,861	76,511	65,000	65,000	**65,000**	65,000	65,000	65,000	65,000
6223	MTCE.STREET LIGHTS	91,727	68,904	55,000	55,000	**55,000**	55,000	55,000	55,000	55,000
6258	BRUSH CHIPPING	7,495	6,296	8,000	8,000	**8,000**	8,000	8,000	8,000	8,000
6259	TREE REMOVAL / MISC.	26,467	46,939	55,000	55,000	**55,000**	55,000	55,000	55,000	55,000
6260	TREE TRIMMING	40,848	32,211	43,000	43,000	**43,000**	43,000	43,000	43,000	43,000
6261	LEAF DISPOSAL	39,426	35,760	45,000	68,000	**45,000**	45,000	45,000	45,000	45,000
6262	STREET REPAIRS	15,724	24,970	28,000	28,000	**28,000**	28,000	28,000	28,000	28,000
6263	STREET CLEANING	8,715	11,347	10,000	10,000	**10,000**	10,000	10,000	10,000	10,000
6264	STREET SIGNS/MARKERS	11,358	14,704	15,000	15,000	**15,000**	15,000	15,000	15,000	15,000
6265	SNOW/ICE CONTROL	147,601	142,773	100,000	118,000	**118,000**	118,000	118,000	118,000	118,000
	SUBTOTAL	516,784	513,353	472,800	513,800	**494,700**	494,900	495,100	495,300	495,500

PUBLC WORKS

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
0111		CAPITAL OUTLAY								
6600	NEW EQUIPMENT	9,811	7,248	10,000	10,000	**20,000**	10,000	10,000	10,000	10,000
6605	COMPUTER EQUIPMENT	986	990	1,000	1,000	**1,000**	1,000	1,000	1,000	1,000
6660	EQUIPMENT - RESERVE(ERF)	126,624	133,717	136,659	136,659	**133,419**	136,199	140,488	140,488	142,639
	SUBTOTAL	137,421	141,955	147,659	147,659	**154,419**	147,199	151,488	151,488	153,639
	TOTAL FOR DEPARTMENT	1,850,431	1,700,856	1,770,340	1,777,874	**1,815,521**	1,851,527	1,903,400	1,953,314	2,006,215

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DEPARTMENT OF PUBLIC WORKS

Personnel Services	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
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
TOTAL	20.675	20.675	20.675	20.675	20.675	20.675	20.675	20.675

* 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 approximate budget in FY 2015-16. Full-time salaries decreased in FY 2014-15 due to temporary vacancies resulting from two resignations. In order to maintain department operations, both positions were filled quickly.

The Public Works Department continues to operate under a cost containment plan (1 vacant full-time General Utility Worker or GUW position) to reduce operating expenditures due to the length and severity of the recent recession. The GUW position will remain vacant until such time revenue sources are available to fund the position. The staffing level for the position of GUW 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 2015-16 overtime expenditures are estimated to be under budget due to the relatively mild winter conditions to date; however, there are still several months of potentially severe winter weather remaining prior to the end of the fiscal year.

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 2015-16 estimated actual expenditures are under budget due to one employee electing single health insurance coverage rather than budgeted family coverage. FY 2014-15 expenditures decrease due to temporary vacancies within the department and one employee electing no health insurance coverage.

5. Training and Membership

Expenditures include CDL license renewals, dues for the American Public Works Association, American Society of Civil Engineers (ASCE), Illinois Arborist Association, and miscellaneous training expenses for department personnel.

6. 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.

7. 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.

8. 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, gasoline expenditures are estimated to be under budget in FY 2015-16 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.

Due to the frequency and severity of snow events during the winter months of FY 2013-14, DPW incurred above average miles driven for snow plowing Village streets, resulting in an increase in gasoline expenditures.

9. 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.

FY 2016-17 budgeted expenditures reflect a three-year contract which was executed in July, 2015 for purchase of electricity for Village accounts.

10. Maintenance - Equipment

Expenditures in this line item reflect the cost of maintenance and repairs required for the department's equipment and fleet of vehicles. Expenditures also include annual software maintenance fess for a computer based equipment maintenance program to track costs for individual vehicles and equipment.

FY 2013-14 expenditures reflect 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.

11. 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.

12. 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.

13. 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.

14. 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 increased. Due to the significant increase in costs, Public Works proposes to maintain an increased tree trimming cycle of every six years. Increasing the trimming cycle by one year does not impact the healthy growth of the trees. Subsequent year budgets reflect the increased cost and reduced frequency of tree trimming.

15. 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.

Unfortunately there are a limited number of vendors in the area capable and interested in performing this work. Earlier this fiscal year Public Works solicited competitive proposals on a unit price basis. The lowest per unit price from the proposals was $7.50 per cubic year, which is an increase of approximately 15% over last year.

Actual expenditures also vary each year based on the volume of leaves collected and removed. This year the Village's contractor hauled approximately 9,000 cubic yards, which is a significant increase over the past several years (25%), but comparable to FY 2010-11. Additionally, tree stump debris from the EAB was incorporated into the debris hauling resulting in higher quantities.

The increase in the unit price and volume of leaves hauled results in FY 2015-16 estimated actual expenditures being significantly over budget. Subsequent year budgets reflect the increased unit price and an average volume of leaves hauled.

16. 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.

17. Street Signs/Markers

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

18. 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.

Due to recent salt shortages, it was anticipated that salt prices would increase for FY 2015-16 to reflect the new market rates. In order to guarantee pricing, the Village requested an increase to 2,000 tons of salt under the State contract. The cost of salt per ton increased by approximately 7% to $58.84 per ton, resulting in an increase in estimated actual expenditures and subsequent year budgets to $118,000. FY 2015-16 estimated expenditures may be less than projected due to the mild winter conditions to date, and the initial amount of salt in storage purchased during the previous fiscal year.

In FY 2014-15 the Village was able to extend its existing salt purchasing contract through the State. In order to maximize pricing received through the State contact; the Village purchased the maximum allowable amount of salt, filling storage capacity, which resulted in increased costs salt expenditures for the fiscal year.

In addition, the Village engaged an outside contactor to assist with snow removal from the extreme winter storm event on February 1, 2015 (19+ inches of snow) which also resulted in increased expenditures in FY 2014-15.

Due to the frequency and severity of snow events in 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.

19. New Equipment

Budget expenditures in FY 2016-17 include the replacement of the above ground diesel tank at Public Works to increase capacity based on current demand. The current smaller diesel tank was originally installed for emergency and back-up capabilities.
FY 2015-16 estimate actual 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).

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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.

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PRESIDENT & BOARD

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
0112										
6001	SALARIES - PART-TIME	3,000	3,000	6,600	3,000	**6,600**	6,600	6,600	6,600	6,600
	SALARY ALLOCATIONS									
	Salaries - F/T (Water)	(900)	(895)	(1,980)	(900)	**(1,980)**	(1,980)	(1,980)	(1,980)	(1,980)
	Salaries - F/T (Parking)	(300)	(300)	(450)	(300)	**(450)**	(450)	(450)	(450)	(450)
	SUBTOTAL	1,800	1,805	4,170	1,800	**4,170**	4,170	4,170	4,170	4,170
6005	FICA/MEDICARE	180	138	319	138	**319**	319	319	319	319
6020	TRAINING & MEMBERSHIP	16,679	16,399	16,150	16,197	**16,150**	16,150	16,150	16,150	16,150
	SUBTOTAL	18,659	18,342	20,639	18,135	**20,639**	20,639	20,639	20,639	20,639
		OPERATIONS & CONTRACTUAL								
6230	PROFESSIONAL SERVICES	18,849	1,717	8,200	3,767	**1,200**	8,200	1,200	8,200	1,200
6270	CABLE AGENCY	270	1,504	2,000	2,000	**2,000**	2,000	2,000	2,000	2,000
6271	ZBA/PLAN COMMISSION	2,565	3,459	2,000	2,000	**2,000**	2,000	2,000	2,000	2,000
6272	POLICE & FIRE COMMISION	14,610	30,448	15,300	15,268	**8,900**	22,700	8,900	7,800	23,800
	SUBTOTAL	36,294	37,128	27,500	23,035	**14,100**	34,900	14,100	20,000	29,000
		MISCELLANEOUS EXPENDITURES								
6860	PUBLIC RELATIONS	19,499	19,059	18,950	16,750	**18,450**	17,950	18,450	17,950	18,450
	SUBTOTAL	19,499	19,059	18,950	16,750	**18,450**	17,950	18,450	17,950	18,450
	TOTAL FOR DEPARTMENT	74,452	74,529	67,089	57,920	**53,189**	73,489	53,189	58,589	68,089

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2/27/2016

PRESIDENT AND BOARD

Personnel Services	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
Village President	1	1	1	1	1	1	1	1
Village Clerk (P/T)	1	1	1	1	1	1	1	1
TOTAL	2	2	2	2	2	2	2	2

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 beginning in FY 2013-14 due to the current 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 the 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 2015-16 expenditures include a modified goal setting workshop for the Village Board, and a reimbursement to the La Grange Country Club for third party engineering review of the Village's proposed Brainard Avenue flood wall.

FY 2013-14 expenditures reflect 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. The Village then continued to monitor marketplace conditions in anticipation of an electricity aggregation bid process for the next term beginning in June 2015.

Due to further narrowing of the marketplace, the Village Board elected to keep residents with Com Ed default rate for the subsequent supply term. When the ICC released residential rate effective June 2015, the rates were actually slightly lower than the previous twelve months. The Village will continue to monitor marketplace conditions.

Residents continue to have the option of choosing their own alternative electricity provider. Residents can educate themselves on the fine print of all offers and refer to the Citizens Utility Board or Illinois Commerce Commission websites for more information.

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.

Fiscal year budgets include new eligibility and promotional lists as follows: FY 2016-17: police officer eligibility roster (every two years); FY 2017-18: firefighter/paramedic eligibility roster (every two year) Police Sergeant and Fire Lieutenant promotional exams (every three years).

FY 2015-16 expenditures include a firefighter/paramedic eligibility test/list, and a higher than anticipated number of new hires in the Police Department and Fire Department resulting from retirements and resignations, which required pre-employment physicals and psychological examinations.

FY 2014-15 expenditures reflect a police officer eligibility test/list, Police Sergeant and Fire Lieutenant promotional exams, and pre-employment physicals and psychological examinations for new hires.

7. Public Relations

Description	13-14 Actual	14-15 Actual	15-16 Est Act	16-17 Budget	17-18 Budget
Board Seminars/Misc. Expense	4,443	5,239	2,250	3,950	3,450
Board/Commission Appreciation	2,270	1,041	2,000	2,000	2,000
La Grange Historical Society	500	500	500	500	500
Newsletter	12,286	12,279	12,000	12,000	12,000
TOTALS	19,499	19,059	16,750	18,450	17,950

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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
0119		OPERATIONS & CONTRACTUAL								
6230	PROFESSIONAL SERVICES									
	WEBSITE/SRVR MNT CONTRACT	9,283	15,627	16,500	18,118	**20,000**	20,500	21,000	21,500	22,000
	INTERNET CONNECTIVITY	4,879	5,119	5,000	6,245	**5,500**	5,500	5,500	5,500	5,500
	INTERNET BACKUP EQUIP/MDT	-		1,500	1,625	**1,000**	1,000	1,000	1,000	1,000
	BACKUP SERVER/INTERNET BK/UP	5,290	1,700	-	850	-	-	-	-	-
	RECORD DOCUMENT MGMNT	2,269	806	7,000	956	**7,000**	7,000	7,000	7,000	7,000
	MISCELLANEOUS IT MNT	8,887	9,636	8,500	12,206	**8,500**	8,500	8,500	8,500	8,500
	UPGRADE SERVERS/FIBER OPTIC				20,000	**80,000**				
	CODIFICATION OF VILLAGE CODE	-	-	20,000	-	**1,000**	20,000	1,000	1,000	1,000
	SUBTOTAL	30,608	32,888	58,500	60,000	**123,000**	62,500	44,000	44,500	45,000
		CONTRIBUTION / CLAIMS								
6281	IRMA CONTRB / CLAIMS-ADM	21,684	19,486	23,608	21,790	**25,194**	25,194	25,194	25,194	25,194
6282	IRMA CONTRB / CLAIMS-CD	22,033	30,243	23,945	18,749	**24,826**	24,826	24,826	24,826	24,826
6283	IRMA CONTRB / CLAIMS-PD	123,090	111,912	118,034	116,944	**122,561**	122,561	122,561	122,561	122,561
6284	IRMA CONTRB / CLAIMS-FD	70,136	65,614	71,545	71,748	**78,890**	78,890	78,890	78,890	78,890
6285	IRMA CONTRB / CLAIMS-B&G	5,088	5,536	6,175	4,826	**7,175**	7,175	7,175	7,175	7,175
6286	IRMA CONTRB / CLAIMS-DPW	75,169	67,988	56,929	48,325	**55,884**	55,884	55,884	55,884	55,884
	SUBTOTAL	317,200	300,779	300,236	282,382	**314,530**	314,530	314,530	314,530	314,530
		MISCELLANEOUS EXPENDITURES								
6860	EMPLOYEE ACTIVITIES	7,743	7,571	9,100	8,671	**9,100**	9,100	9,100	9,100	9,100
6870	EMPLOYER CONTR-POLICE	813,703	1,016,241	1,149,050	1,149,050	**1,213,265**	1,273,928	1,337,625	1,404,506	1,474,731
6875	EMPLOYER CONTR-FIRE	792,782	1,005,084	1,097,454	1,097,454	**1,146,492**	1,203,817	1,264,007	1,327,208	1,393,568
6890	FLEXIBLE SPENDING ACCT	2,025	1,817	2,000	2,000	**2,000**	2,000	2,000	2,000	2,000
6899	PUBLIC SAFETY	-	-	100,000	-	-	-	-	-	-
				(100,000)	to Police Department					
6899	ECONOMIC DEVELOPMENT	-	-	50,000	-	-	-	-	-	-
				(50,000)	to Community Development Department					
6899	MISCELLANEOUS	3,310	1,565	3,500	3,125	**3,500**	3,500	3,500	3,500	3,500
	SUBTOTAL	1,619,563	2,032,278	2,261,104	2,260,300	**2,374,357**	2,492,345	2,616,232	2,746,314	2,882,899
		TRANSFERS OUT								
6940	TRF TO CAPITAL-ST LIGHT BOND	1,370,000	925,000	700,000	700,000	**700,000**	700,000	700,000	700,000	700,000
6951	TRF TO PARKING FUND	119,000	142,000	145,000	145,000	**148,000**	122,000	124,000	126,000	128,000
6940	TRF TO CAPITAL-SEWER IMPRVMNT BONDS		-	100,000	84,840	**829,065**	819,505	813,825	807,905	801,745
6940	TRF TO CAPITAL-SEWER LINING			680,000	680,000	-	-	-	-	-
	SUBTOTAL	1,489,000	1,067,000	1,625,000	1,609,840	**1,677,065**	1,641,505	1,637,825	1,633,905	1,629,745
	TOTAL FOR DEPARTMENT	3,456,371	3,432,945	4,244,840	4,212,522	**4,488,952**	4,510,880	4,612,587	4,739,249	4,872,174

BUD17\17GLBUD
3/31/2016

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.

FY 2016-17 and subsequent year budgets include annual maintenance contracts and licenses for the Village web site, fileserver(s), e-mail exchange server, spam firewall, message archiver, and backup to the internet "cloud."

Website / Server Maintenance

FY 2015-16 maintenance expenditures increase due to a new monthly backup process resulting from necessary software upgrades at the Police Department to resolve compatibility issues. The new monthly backup process required for Windows Server 2012 continues to support backups to the internet "cloud", doubles current backup storage capacity and offers more advanced disaster recovery options for the future.

Village servers, purchased in FY 2012-13, are also experiencing space/capacity issues as they near the end of their expected useful life of 3-5 years. The Village server, currently running Windows Server 2003, is also in need of operating systems upgrades.

At this time we have an opportunity to explore how to augment the Village's network compatibility with the new fiber optic infrastructure. The Village is currently evaluating several options to determine the optimal configuration of network servers to maximize the capabilities of the new infrastructure. The proposed budget includes $40,000, split equally between FY 2015-16 and FY 2016-17, for hardware (servers) and software upgrades for this network project. All hardware/software is to be purchased as part of a State of Illinois preferred government pricing program through our IT vendor.

After the server upgrades, the network will need to be transferred to the fiber optic infrastructure which will require the installation and configuration of equipment and services to "light" the fiber. The project will include core network switching at Village Hall utilizing the fiber network to provide connectivity to other Village locations (Police/Fire and Public Works). The FY 2016-17 budget includes $60,000 to complete the network transition to the fiber optic infrastructure.

With the completion of the server upgrade and transition the to the fiber optic network, the Village will have additional backup capabilities/redundancy utilizing the backup servers, which allows us bring a failed server online at an offsite location. In addition, as part of the overall fiber optic project well will also look to utilize the infrastructure to replace our current phone system, internet connection, security/alarm lines and video surveillance camera systems, which may result in significant savings on communication (phone, cable, etc.) expenditures on an annual basis. As we continue to evaluate these future projects we will report back to the Village Board with additional information.

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 subsequent year expenditure by the auditors.

Additional expenditures were also incurred in FY 2013-14 to complete the backup server project which required additional systems maintenance. The new back up server replaced the previous tape drive process, and added a secondary backup to the internet "cloud". The backup server was implemented based upon a technical audit to evaluate the Village's network and operations resulting from a network system failure in 2012.

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 server upgrades, backup server and backup internet projects, the Village postponed the codification of the Village Code to FY 2017-18. 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 $163,473 in 2015 which increased the Village's excess surplus credit to $567,413.

Through a concerted effort to reduce employee accidents and liability claims, the Village has received an experience credit for the past four years which decreased the current annual contribution. As such, contributions and claims are estimated to be under budget in FY 2015-16 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 Contributions - Police/Fire Pensions

Each year, the Village levies property taxes to fund employer contributions to the Police and Fire Pension Funds, based upon independent actuarial valuations. If property tax receipts are less than expected, it is the intent of the Village Board of Trustees to fully fund employer contributions (100%) to the Police and Fire Pension Funds on an annual basis. Property tax receipts may be less than expected due to the impact of actual new growth being less than anticipated, home foreclosures, and assessment appeals.

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 budget workshops held during the previous 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 included a desire to enhance public safety and economic development efforts in the post-TIF era. Funding for these enhanced programs was dependent upon the voter referendum for a 1 percent non-home rule sales tax, which was approved in April, 2015.

As such, funding of $100,000 was reallocated to the Police Department to fund the vacant police officer position which was being maintained as part of the cost containment plan; and $50,000 was reallocated to the Community Development Department to fund valet services

in the Central Business District, and other yet to be determined economic development initiatives.

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 actual expenditures increased due to the Village Board approved use of reserve funds to perform hydraulic modeling of the proposed 50th 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 47th 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 6th 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 increases to offset the issuance of free CBD parking decals to employees of food service and dining establishments, which previously paid the Food & Beverage tax. 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 funding plan for sewers and operations included the elimination of the Food & Beverage Tax.

10. Transfer to Capital/Debt Service

Due to recent flooding events, several budget workshops were held during the previous 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.

FY 2015-16 expenditures reflect a transfer to the Capital Projects Fund for debt service requirements pertaining to the $11.6 million bond issue ($2.9 million bond issue in Sewer Fund) for sewer improvements. Based upon the bond issuance date of August 24, 2015, the first year's bond payment due December 1, 2015 was an interest-only payment of $84,840. Subsequent year budgets reflect full annual debt service payments (principal and interest) for the remaining term of the bonds.

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, 2021

Fund Balance, April 30, 2013			1,927,680
Revenues	2013-14	455,015	
Expenses	2013-14	(1,783,629)	(1,328,614)
Fund Balance, April 30, 2014			599,066
Revenues	2014-15	517,313	
Expenses	2014-15	-	517,313
Fund Balance, April 30, 2015			1,116,379
Revenues	2015-16	401,000	
Expenses	2015-16	(1,503,201)	(1,102,201)
Fund Balance, April 30, 2016			**14,178**
Revenues	**2016-17**	**401,000**	
Expenses	**2016-17**	**(30,000)**	**371,000**
Fund Balance, April 30, 2017			**385,178**
Revenues	2017-18	401,000	
Expenses	2017-18	-	401,000
Fund Balance, April 30, 2018			786,178
Revenues	2018-19	401,000	
Expenses	2018-19	(100,000)	301,000
Fund Balance, April 30, 2019			1,087,178
Revenues	2019-20	401,000	
Expenses	2019-20	(1,500,000)	(1,099,000)
Fund Balance, April 30, 2020			(11,822)
Revenues	2020-21	401,000	
Expenses	2020-21	-	401,000
Fund Balance, April 30, 2021			389,178

BUD16\16MFTBUD
2/29/2016

MOTOR FUEL TAX FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
2100	**REVENUES**									
		INTERGOVERNMENTAL								
5310	MFT ALLOTMENTS	451,676	516,648	370,000	400,000	**400,000**	400,000	400,000	400,000	400,000
5500	INVESTMENT INTEREST	3,339	665	2,500	1,000	**1,000**	1,000	1,000	1,000	1,000
	TOTAL REVENUES	455,015	517,313	372,500	401,000	**401,000**	401,000	401,000	401,000	401,000

2100 **EXPENDITURES**

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
		CAPITAL OUTLAY								
6940	STREET RESURFACING / CONSTRUCTION	1,783,629	-	1,302,451	1,503,201	**30,000**	-	100,000	1,500,000	-
	TOTAL EXPENDITURES	1,783,629	-	1,302,451	1,503,201	**30,000**	-	100,000	1,500,000	-

BUD12\13MFTBUD
2/28/2016

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) reports that FY 2015-16 MFT allotments are expected to exceed budget due to low gasoline prices resulting in more miles being driven. Subsequent year budget reflect low gasoline prices causing a modest increase in demand which is expected to offset purchases of new fuel efficient vehicles. The IML also reports that $4 per gallon appears to be the threshold above which driver modify their behavior.

Previously, the Village was notified that the Illinois Jobs Now! Capital Program was extended for a sixth year, resulting in increased revenues in FY 2014-15. The Illinois Department of Transportation indicated that the capital program was extended and distributed $67,000 in advance in order to assist municipalities with funding of street repairs and maintenance resulting from the recent severe winters.

FY 2014-15 MFT revenue also reflects the financial impact of a bill signed by the governor to balance the State FY 2015 budget. The legislative fix included "sweeps" or transfers from several State revenue sources to close the State's fiscal year deficit. One of the identified sweeps impacted MFT allotments. As municipalities receive a percentage of Motor Fuel Tax, the State's transfer of $13.5 million of MFT revenue reduced the per capita distribution by approximately $18,500, which reduces future funding opportunities for street improvements and MARS.

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:

Budget Year	Project Area	Cost
FY 2013-14	M.A.R.S. Stage 2 – Final Construction Street resurfacing - 41st Street and Bell Avenue Total Resurfacing/Construction	$1,499,133 $284,496 $1,783,629
FY 2015-16	Bluff Ave / M.A.R.S. - Construction Final Engineering & Street Resurfacing - Kensington Ave. Total Resurfacing/Construction	$322,451 $1,180,750 $1,503,201
FY 2016-17	Street Condition Survey	$30,000
FY 2018-19	M.A.R.S. Engineering – Stage 3	$100,000
FY 2019-20	M.A.R.S. Construction - Stage 3	$1,500,000

Detailed information for individual projects can be found in the Capital Projects Fund notes. Street Resurfacing and construction expenditures are over budget in FY 2015-16 due to the timing and final costs associated with the Kensington Avenue resurfacing 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 2016-17 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, 2021

Fund Balance, April 30, 2013			58,062
Revenues	2013-14	26,634	
Expenses	2013-14	(33,827)	(7,193)
Fund Balance, April 30, 2014			50,869
Revenues	2014-15	26,529	
Expenses	2014-15	(8,187)	18,342
Fund Balance, April 30, 2015			69,211
Revenues	2015-16	30,538	
Expenses	2015-16	(16,500)	14,038
Fund Balance, April 30, 2016			**83,249**
Revenues	**2016-17**	**19,050**	
Expenses	**2016-17**	**(61,300)**	**(42,250)**
Fund Balance, April 30, 2017			**40,999**
Revenues	2017-18	19,050	
Expenses	2017-18	(17,800)	1,250
Fund Balance, April 30, 2018			42,249
Revenues	2018-19	19,050	
Expenses	2018-19	(17,800)	1,250
Fund Balance, April 30, 2019			43,499
Revenues	2019-20	19,050	
Expenses	2019-20	(17,800)	1,250
Fund Balance, April 30, 2020			44,749
Revenues	2020-21	19,050	
Expenses	2020-21	(17,800)	1,250
Fund Balance, April 30, 2021			45,999

BUD17\17FFITBBUD
2/29/2016

FOREIGN FIRE INSURANCE TAX BOARD FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
2200	**REVENUES**									
	TAXES									
5000	FOREIGN FIRE INSURANCE	26,624	26,521	19,000	30,523	**19,000**	19,000	19,000	19,000	19,000
	INTEREST INCOME									
5500	INVESTMENT INTEREST	10	8	50	15	**50**	50	50	50	50
	TOTAL REVENUES	26,634	26,529	19,050	30,538	**19,050**	19,050	19,050	19,050	19,050
	EXPENDITURES									
	CAPITAL OUTLAY & INTERFUND TRANSFERS									
6600	NEW EQUIPMENT	33,077	7,437	31,000	15,750	**60,500**	17,000	17,000	17,000	17,000
	MISCELLANEOUS									
6899	MISCELLANEOUS	750	750	800	750	**800**	800	800	800	800
	TOTAL FOR DEPARTMENT	33,827	8,187	31,800	16,500	**61,300**	17,800	17,800	17,800	17,800

BUD17\17FFITBBUD
2/28/2016

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 and $1,500 to account for annual utilities and supplies. In addition, the FFIT Board has elected to budget unallocated funds of $5,000 for other equipment/ improvements approved by the Fire Chief.

New Equipment budgeted in FY 2016-17 includes: thermal imaging camera, $10,000; firehouse furnishings, $11,000; kitchen appliances, $6,000; and an apparatus door closer/timer, $5,000.

The FFITB also elected to budget unallocated funds of $20,000 for future improvements at the Fire Station. These funds will be held in reserve until such time the FFIT has finalized renovation plans.

FY 2015-16 estimated actual expenditures include: rescue strut system, $7,000; emergency exhaust fans, $3,300; ceiling mounted hose reels, $3,000; and extrication gloves, $50.

FY 2014-15 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.

FY 2013-14 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.

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.

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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.

Lyons Township Area Communications Center (LTACC)

The Villages of La Grange, La Grange Park and Western Springs worked collaboratively over the past five years in a concerted effort to share public safety services. After a compatibility study in 2010 to identify opportunities for shared public safety services and a technical study in 2013 focusing on public safety communication, the governing boards of each Village approved a resolution authorizing a design to outline the major elements of an intergovernmental agreement and to commence with a recruitment process for an Executive Director for a joint police and fire dispatch center.

The Village's then entered into a formal letter agreement for the purpose of sharing the cost of the salary and benefits of the Executive Director, who was hired June 1, 2015; and for preliminary start-up costs in establishing the combined dispatch center. The Village of La Grange will utilize ETSB reserves to fund these initial set-up costs.

The next step in the transition process was the adoption of a resolution authorizing the execution of a formal Intergovernmental Agreement between the three municipalities to establish and intergovernmental cooperative venture to be known as the "Lyons Township Area Communications Center" (LTACC) for the operation and maintenance of a combined 911 dispatch and communication system for law enforcement, fire, ambulance and other emergency communications. The authorizing resolution was adopted by the participating municipalities during November/December 2015.

Although the intergovernmental agreement became effective upon adoption, the Village's continue to operate as separate dispatch centers (status quo) until the projected opening date of October 1, 2016. However, this date may be delayed due to required lead time for construction projects, software implementation, testing and training for various emergency communication systems.

Due to the transitional status of the consolidated dispatch project, the ETSB budget reflects operating revenues and expenditures for one additional year (FY 2016-17), Beginning in FY 2017-18, operating revenues and expenditures have been eliminated due to the implementation

of the new consolidated dispatch center (LTACC). The Village anticipates the operation of the combined dispatch center will be cost-neutral, with expected long-term savings from the replacement of a single 911 systems & equipment.

Each municipality's individual Emergency Telephone Systems Board (ETSB) was dissolved and replaced with a Joint ETSB consisting of representative from each participating Village.

Coincidental to the development of the intergovernmental cooperative venture, the State of Illinois approved legislation (Public Act 99-0006) in 2015 which requires among other things, the consolidation of individual public safety communication centers which serve a population of less than 25,000. The terms and conditions of the intergovernmental agreement were structured to comply with the new statutory requirements.

The new legislation also created a uniform 9-1-1surcharge of $0.87 for wireline, wireless and VoIP customers. Effective January 1, 2016, all 9-1-1 surcharge fees are required to be remitted directly to the State of Illinois. The State will then distribute the funds based upon a disbursement schedule detailed in the new legislation. Included in the disbursement schedule is monthly service fees related to local 9-1-1 telephone lines previously paid for the local ETSB's.

The overall impact of the new uniform 9-1-1 surcharge fees, including centralized collection and disbursement of funds is yet to be determined; however, ETSB revenues may ultimately decrease resulting in less funding for operations of the combined dispatched center and increased contributions from the participating municipalities.

Additional information regarding ETSB revenues and expenditures can be found in the following ETSB Budget Notes section.

VILLAGE OF LA GRANGE
EMERGENCY TELEPHONE SYSTEMS BOARD FUND
FUND BALANCE SUMMARY THROUGH APRIL 30, 2021

Fund Balance, April 30, 2013			42,124
Revenues	2013-14	150,240	
Expenses	2013-14	(160,217)	(9,977)
Fund Balance, April 30, 2014			32,147
Revenues	2014-15	232,089	
Expenses	2014-15	(155,607)	76,482
Fund Balance, April 30, 2015			108,629
Revenues	2015-16	671,985	
Expenses	2015-16	(268,664)	403,321
Fund Balance, April 30, 2016			**511,950**
Revenues	**2016-17**	**235,812**	
Expenses	**2016-17**	**(747,762)**	**(511,949)**
Fund Balance, April 30, 2017			**0**
Revenues	2017-18	-	
Expenses	2017-18	-	-
Fund Balance, April 30, 2018			0
Revenues	2018-19	-	
Expenses	2018-19	-	-
Fund Balance, April 30, 2019			0
Revenues	2019-20	-	
Expenses	2019-20	-	-
Fund Balance, April 30, 2020			0
Revenues	2020-21	-	
Expenses	2020-21	-	-
Fund Balance, April 30, 2021			0

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EMERGENCY TELEPHONE SYSTEMS BOARD FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
2400	**REVENUES**									
	CHARGES FOR SERVICES									
5291	911 SURCHARGE FEE	64,197	61,531	65,000	60,000	**60,000**	-	-	-	-
5292	WIRELESS 911 SURCHARGE	86,039	86,656	80,000	90,000	**90,000**	-	-	-	-
	SUBTOTAL	150,236	148,187	145,000	150,000	**150,000**	-	-	-	-
	INTERGOVERNMENTAL REVENUES									
5300	GRANTS	-	83,890	-	-	-	-	-	-	-
5316	CONTRIBUTIONS-LAGR. PARK	-	-	-	39,071	**42,881**	-	-	-	-
5316	CONTRIBUTIONS-W.SPRINGS	-	-	-	39,071	**42,881**	-	-	-	-
	SUBTOTAL	-	83,890	-	78,143	**85,762**	-	-	-	-
	INTEREST INCOME									
5500	INVESTMENT INTEREST	4	12	100	50	**50**	-	-	-	-
	MISCELLANEOUS									
5899	MISCELLANEOUS	-	-	-	443,792	-	-	-	-	-
	TOTAL REVENUES	150,240	232,089	145,100	671,985	**235,812**	-	-	-	-
	EXPENDITURES									
	PERSONNEL									
6000	SALARIES - FULL-TIME	-	-	-	91,667	**100,800**	-	-	-	-
6004	IMRF CONTRIBUTIONS	-	-	-	11,458	**12,600**	-	-	-	-
6005	FICA/MEDICARE	-	-	-	7,013	**7,711**	-	-	-	-
6010	HEALTH INSURANCE	-	-	-	6,077	**6,532**	-	-	-	-
6020	TRAINING & MEMBERSHIP	-	3,501	1,000	1,000	**1,000**	-	-	-	-
	SUBTOTAL	-	3,501	1,000	117,214	**128,644**	-	-	-	-
	SUPPLIES & MATERIALS									
6100	SUPPLIES	449	391	500	500	**500**	-	-	-	-
6101	PRINTING & POSTAGE	15	-	100	100	**100**	-	-	-	-
	SUBTOTAL	464	391	600	600	**600**	-	-	-	-
	OPERATIONS & CONTRACTUAL									
6210	TELEPHONE	27,537	27,972	29,850	29,850	**29,850**	-	-	-	-
6220	MTCE.-EQUIPMENT	60,623	61,701	71,000	71,000	**71,500**	-	-	-	-
6230	PROFESSIONAL SERVICES	12,500	3,578	-	-	-	-	-	-	-
6230	CONSOLIDATED DISPATCH	-	-	-	-	-	-	-	-	-
	SUBTOTAL	100,660	93,251	100,850	100,850	**101,350**	-	-	-	-

EMERGENCY TELEPHONE SYSTEMS BOARD FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
2400	**EXPENDITURES**									
		CAPITAL OUTLAY								
6600	NEW EQUIPMENT	8,933	8,464	16,500	-	-	-	-	-	-
6601	NEW EQUIPMENT-LTACC	-	-	-	-	**467,168**	-	-	-	-
6605	COMPUTER EQUIPMENT	160	-	-	-	-	-	-	-	-
6660	EQUIPMENT RESERVE (ERF)	-	-	-	-	-	-	-	-	-
	SUBTOTAL	9,093	8,464	16,500	-	**467,168**	-	-	-	-
		TRANSFERS OUT								
6901	TRASFR TO GENERAL FUND	50,000	50,000	50,000	50,000	**50,000**	-	-	-	-
	TOTAL FOR DEPARTMENT	160,217	155,607	168,950	268,664	**747,762**	-	-	-	-

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EMERGENCY TELEPHONE SYSTEMS BOARD FUND

NOTES

1. 9-1-1- Surcharge Fees

Beginning in FY 2017-18, 9-1-1 landline and wireless surcharge revenues have been eliminated due to the implementation of the new consolidated dispatch center - Lyons Township Area Communications Center (LTACC).

The new legislation also created a uniform 9-1-1surcharge of $0.87 for wireline, wireless and VoIP customers. Beginning January 1, 2016, the State of Illinois will begin collecting a uniform 9-1-1 surcharge of $0.87 for wireline and wireless. The State will then distribute the funds based upon a disbursement schedule detailed in the new legislation. Included in the disbursement schedule is monthly service fees related to local 9-1-1 telephone lines previously paid for by the local ETSB's.

The Village anticipates the operation of the combined dispatch center will be cost-neutral, with expected long-term savings from the replacement of a single 911 systems & equipment. However, the overall impact of the new uniform 9-1-1 surcharge fees, including centralized collection and disbursement of funds is yet to be determined. ETSB revenues may ultimately decrease resulting in less funding for operations of the combined dispatched center and increased contributions from the participating municipalities.

The new LTACC consolidated dispatch center is projected to become operational on October 1, 2016. However, this date may be delayed due to required lead time for construction projects and installation, testing and training for various emergency communication systems. Due to the transitional status of the project, the ETSB budget reflects operating revenues for one additional fiscal year (FY 2016-17), which may also reduce funding for preliminary start-up costs to establish the combined dispatch center.

Prior year revenues reflect the previous 911 surcharge fees based on a monthly $.75 charge per land line, and a monthly $.73 charge per wireless line.

2. Grants

The Village was awarded federal funding to enhance law enforcement technology and equipment for the next phase of 911 services and digital mapping. Grant funds in the amount of $75,000 for enhanced 911 services were received in early FY 2014-15. In addition, due to a delay of the digital mapping component of the enhanced 911 services (GIS) resulting from budget constraints, the Police Department was able to re-allocate a portion of the grant allocated for digital mapping to fund 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. Contribution From La Grange Park & Western Springs

Pursuant to the intergovernmental agreement pertaining to LTACC, the Villages of La Grange, La Grange Park and Western Springs agreed to share the cost of salary and benefits for the LTACC Executive Director, who was hired by the Village of La Grange on June 1, 2015, and for preliminary start-up costs in establishing the combined dispatch center. These contribution accounts reflect reimbursement of these costs from the Villages of La Grange Park and Western Springs

4. Miscellaneous Revenue

Miscellaneous revenue reflects the transfer of remaining available ETSB reserves within the ERF Fund for costs associated with the establishment of the LTACC consolidated dispatch center. The Village of La Grange will utilize the ETSB reserves to fund initial set-up costs which are being shared by La Grange Park and Western Springs. The LTACC operating boards will endeavor to stay within the original budget; but final set up may require additional funding.

5. Salary & Benefits

Beginning in FY 2015-16, personnel accounts were created in order to properly account for salary and benefit expenditures related to the hiring of an executive director for LTACC on June 1, 2015. These costs are being share equally by the participating municipalities.

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.

Beginning in FY 2017-18, 9-1-1 operating and capital expenditures are eliminated due to the implementation of Lyons Township Area Communications Center (LTACC).

6. Telephone & Maintenance - Equipment

The new LTACC consolidated dispatch center is projected to become operational on October 1, 2016. However, this date may be delayed due to required lead time for construction projects and installation, testing and training for various emergency communication systems. Due to the transitional status of the project, the ETSB budget reflects operating expenditures for one additional fiscal year (FY 2016-17).

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.

Maintenance - Equipment expenditures include annual maintenance contracts which provide software updates, technical support and routine maintenance for various 911 emergency systems in the dispatch center. 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.

7. Professional Services

FY 2014-15 expenditures include the shared cost of an executive director search for the new consolidated dispatch center.

FY 2013-14 expenditures reflect the second payment of $12,500 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.

8. New Equipment

The FY 2015-16 budget includes matching funds for a federal Assistance for Firefighters Grant (AFG) purchase all new multi-band radios, a base station, new mobile units and new portables which the Fire Department re-applied for. No estimated actual equipment expenditures are reflected in FY 2015-16 as the Fire Department was not selected as a grant recipient.

Estimated actual expenditures in FY 2014-15 include the NetWest Antenna Project. The project included 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 2013-14 expenditures include the purchase of two Toughbook computers for the Fire Deparment, and portable radios/batteries.

9. New Equipment – LTACC

The Village anticipates the operation of the combined dispatch center will be cost-neutral, with expected long-term savings from the replacement of a single 911 systems & equipment. However, the three municipalities are currently front loading improvements for the implementation of LTACC. The Village of La Grange will utilize remaining ETSB reserves to fund these initial set-up costs. The LTACC operating boards will endeavor to stay within the original budget; but final set up may require additional funding.

Pursuant to direction from LTACC's legal counsel, the local ETSB boards are considering adoption of a resolution approving and authorizing the initial set up costs as eligible expenditures of ETSB funds for the operation of the combined 9-1-1 dispatch center

10. 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.

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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.

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VILLAGE OF LA GRANGE
ASSET FORFEITURE FUND
FUND BALANCE SUMMARY THROUGH APRIL 30, 2021

Fund Balance, April 30, 2013			187,558
Revenues	2013-14	29,793	
Expenses	2013-14	(24,529)	5,264
Fund Balance, April 30, 2014			192,822
Revenues	2014-15	9,157	
Expenses	2014-15	(23,513)	(14,356)
Fund Balance, April 30, 2015			178,466
Revenues	2015-16	100	
Expenses	2015-16	(24,300)	(24,200)
Fund Balance, April 30, 2016			**154,266**
Revenues	**2016-17**	**100**	
Expenses	**2016-17**	**(41,500)**	**(41,400)**
Fund Balance, April 30, 2017			**112,866**
Revenues	2017-18	100	
Expenses	2017-18	(16,500)	(16,400)
Fund Balance, April 30, 2018			96,466
Revenues	2018-19	100	
Expenses	2018-19	(16,500)	(16,400)
Fund Balance, April 30, 2019			80,066
Revenues	2019-20	100	
Expenses	2019-20	(16,500)	(16,400)
Fund Balance, April 30, 2020			63,666
Revenues	2020-21	100	
Expenses	2020-21	(16,500)	(16,400)
Fund Balance, April 30, 2021			47,266

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ASSET FORFEITURE FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
2700	**REVENUES**									
	INTEREST INCOME									
5500	INVESTMENT INTEREST	94	63	100	100	**100**	100	100	100	100
	MISCELLANEOUS REVENUE									
5899	ASSET FORFEITURE	29,699	9,094	-	-	-	-	-	-	-
	TOTAL REVENUES	29,793	9,157	100	100	**100**	100	100	100	100
	EXPENDITURES									
	MISCELLANEOUS									
6890	CANINE UNIT	2,375	1,169	4,500	4,500	**4,500**	4,500	4,500	4,500	4,500
6891	D.A.R.E.	767	-	2,000	2,000	**2,000**	2,000	2,000	2,000	2,000
6899	MISCELLANEOUS	21,387	22,344	17,800	17,800	**35,000**	10,000	10,000	10,000	10,000
	TOTAL FOR DEPARTMENT	24,529	23,513	24,300	24,300	**41,500**	16,500	16,500	16,500	16,500

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2/28/2016

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.

Budgeted expenditures in FY 2016-17 reflect the Police Department electing to utilize Asset Forfeiture funds to replace the Canine Unit vehicle. Beginning in FY 2016-17, miscellaneous expenditures also reflect the elimination of the $7,800 annual cost 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.

FY 2015-16 and 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 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.

Please note, the drug asset forfeiture funds may not be utilized to support salaries or overtime expenditures.

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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, 2021

Fund Balance, April 30, 2013			2,229,876
Revenues	2013-14	2,792,493	
Expenses	2013-14	(2,631,426)	161,067
Fund Balance, April 30, 2014			2,390,943
Revenues	2014-15	2,894,343	
Expenses	2014-15	(2,861,870)	32,473
Fund Balance, April 30, 2015			2,423,416
Revenues	2015-16	2,903,995	
Expenses	2015-16	(2,903,995)	0
Fund Balance, April 30, 2016			**2,423,416**
Revenues	**2016-17**	**2,908,358**	
Expenses	**2016-17**	**(2,908,358)**	**0**
Fund Balance, April 30, 2017			**2,423,416**
Revenues	2017-18	2,971,282	
Expenses	2017-18	(2,971,282)	(0)
Fund Balance, April 30, 2018			2,423,416
Revenues	2018-19	3,046,159	
Expenses	2018-19	(3,046,159)	0
Fund Balance, April 30, 2019			2,423,416
Revenues	2019-20	3,117,850	
Expenses	2019-20	(3,117,850)	0
Fund Balance, April 30, 2020			2,423,416
Revenues	2020-21	3,196,519	
Expenses	2020-21	(3,196,519)	0
Fund Balance, April 30, 2021			2,423,416

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2/29/2016

PUBLIC LIBRARY

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
	REVENUES									
	PROPERTY TAXES-OPERATING	2,065,243	2,106,573	2,176,899	2,176,899	**2,206,164**	2,272,349	2,340,519	2,410,735	2,483,057
	PROPERTY TAXES-DEBT SVC	622,125	622,850	627,850	627,850	**627,550**	622,050	626,450	625,550	629,450
	REPLACEMENT TAXES	27,344	26,672	24,500	24,500	**16,000**	16,480	16,974	17,484	18,008
	NON-RESIDENT FEES	4,530	5,726	10,000	10,000	**10,000**	10,300	10,609	10,927	11,255
	FINES	41,182	43,063	31,000	31,000	**31,000**	31,930	32,888	33,875	34,891
	ISL PER CAPITAL GRANT	16,997	68,421	16,000	16,000	**8,000**	8,240	8,487	8,742	9,004
	INTEREST	5,761	16,239	6,000	6,000	**6,000**	6,180	6,365	6,556	6,753
	MISCELLANEOUS	9,311	4,799	11,746	11,746	**3,644**	3,753	3,866	3,982	4,101
	TOTAL REVENUES	2,792,493	2,894,343	2,903,995	2,903,995	**2,908,358**	2,971,282	3,046,159	3,117,850	3,196,519
	EXPENDITURES									
		PERSONNEL								
	SALARIES & FRINGE BENEFITS	1,378,546	1,374,201	1,466,877	1,466,877	**1,456,463**	1,500,157	1,545,162	1,591,516	1,639,262
		1,378,546	1,374,201	1,466,877	1,466,877	**1,456,463**	1,500,157	1,545,162	1,591,516	1,639,262
		SUPPLIES & MATERIALS								
	SUPPLIES	21,063	23,085	25,000	25,000	**25,000**	25,750	26,523	27,318	28,138
	PRINTING & POSTAGE	1,643	1,512	1,500	1,500	**1,500**	1,545	1,591	1,639	1,688
		22,706	24,597	26,500	26,500	**26,500**	27,295	28,114	28,957	29,826
		OPERATIONS & CONTRACTUAL								
	BOOKS & PERIODICALS	161,021	163,509	161,000	161,000	**165,000**	169,950	175,049	180,300	185,709
	AUDIOVISUAL	36,848	36,823	40,000	40,000	**40,000**	41,200	42,436	43,709	45,020
	UTILITIES	31,232	29,336	30,000	30,000	**35,000**	36,050	37,132	38,245	39,393
	PROGRAMS	13,213	13,697	12,000	12,000	**15,000**	15,450	15,914	16,391	16,883
	CONTINGENCIES	2,948	4,029	10,000	10,000	**10,000**	10,300	10,609	10,927	11,255
	CONTRACTUAL SERVICES	95,922	119,925	140,000	140,000	**140,000**	144,200	148,526	152,982	157,571
	INSURANCE-LIABILITY	27,145	24,247	25,000	25,000	**25,000**	25,750	26,523	27,318	28,138
	PUBLIC RELATIONS	19,593	17,144	20,000	20,000	**20,000**	20,600	21,218	21,855	22,510
	BUILDING MAINTENANCE	113,914	53,137	110,000	110,000	**110,000**	113,300	116,699	120,200	123,806
	STAFF DEVELOPMENT	12,608	15,553	10,000	10,000	**15,000**	15,450	15,914	16,391	16,883
	TYLER DUELM MEM FUND	1,420	1,515	10,000	10,000	**10,000**	10,300	10,609	10,927	11,255
	REFERENCES - DATABASE SERV	39,035	78,678	30,321	30,321	**54,279**	55,907	57,585	59,312	61,091
	SUBTOTAL	554,899	557,593	598,321	598,321	**639,279**	658,457	678,211	698,557	719,514
		CAPITAL OUTLAY & DEBT SERVICE								
	CAPITAL OUTLAY	53,150	282,629	184,447	184,447	**158,566**	163,323	168,223	173,269	178,467
	DEBT SERVICE	622,125	622,850	627,850	627,850	**627,550**	622,050	626,450	625,550	629,450
	SUBTOTAL	675,275	905,479	812,297	812,297	**786,116**	785,373	794,673	798,819	807,917
	TOTAL FOR DEPARTMENT	2,631,426	2,861,870	2,903,995	2,903,995	**2,908,358**	2,971,282	3,046,159	3,117,850	3,196,519

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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 2016-17 Objectives

1. Begin construction of the 50th Street storm sewer project.
2. Complete construction of the Brainard Avenue Floodwall.
3. Complete construction of the 2016 Sewer Lining Program.
4. Complete construction work on the Ogden Avenue / Locust Avenue Intersection Improvements Project.
5. Assess, design, obtain IDOT approval, and construct pedestrian improvements at 47th Street and Waiola Avenue, 47th Street and 9th Avenue and La Grange Road and 52nd Street.
6. Closeout construction documentation for Cossitt Avenue Resurfacing Project, Kensington Avenue Resurfacing Project and Bluff Avenue Roadway Project.
7. Complete the annual 50/50 Sidewalk Replacement Program.
8. Continue with replacing damaged or diseased trees as part of the Tree Replacement Program.
9. 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.
10. Implement improvements to Ogden Avenue School crossing zone.
11. Complete and forward an updated Street Condition Survey.
12. Replace roof at the Police/Fire Station.
13. Replace bus shelters at the La Grange Road Train Station.

14. Complete Phase 2 mechanical improvements on the HVAC system located at the Police and Fire facility.

15. Complete the annual crack filling program.

16. Continue with the re-striping program for the enhancement of various pavement markings that are damaged or worn throughout the Village.

17. Work with Opus, and IDOT on improvements to the intersection of La Grange Road and Ogden Avenue including improvements at Locust Avenue.

18. Continue to identify and apply for available grant opportunities for projects within the Capital Improvement Program.

VILLAGE OF LA GRANGE
CAPITAL PROJECTS FUND
FUND BALANCE SUMMARY THROUGH APRIL 30, 2021

Fund Balance, April 30, 2013			696,812
Revenues	2013-14	3,234,310	
Expenses	2013-14	(3,790,904)	(556,594)
Fund Balance, April 30, 2014			140,218
Revenues	2014-15	2,023,329	
Expenses	2014-15	(2,488,646)	(465,317)
Fund Balance, April 30, 2015			(325,099)
Revenues	2015-16	15,531,644	
Expenses	2015-16	(3,745,585)	11,786,059
Fund Balance, April 30, 2016			**11,460,960**
Revenues	**2016-17**	**2,552,120**	
Expenses	**2016-17**	**(9,492,670)**	**(6,940,550)**
Fund Balance, April 30, 2017			**4,520,410**
Revenues	2017-18	2,634,505	
Expenses	2017-18	(7,184,630)	(4,550,125)
Fund Balance, April 30, 2018			(29,715)
Revenues	2018-19	1,769,325	
Expenses	2018-19	(1,992,625)	(223,300)
Fund Balance, April 30, 2019			(253,015)
Revenues	2019-20	3,013,405	
Expenses	2019-20	(2,693,005)	320,400
Fund Balance, April 30, 2020			67,385
Revenues	2020-21	1,507,245	
Expenses	2020-21	(1,339,145)	168,100
Fund Balance, April 30, 2021			235,485

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CAPITAL PROJECTS FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
4000	REVENUES									
	INTERGOVERNMENTAL REVENUES									
5300	GRANTS-DCEO PD Boiler/Burlington St Light	-	-	-	6,572	-	-	-	-	-
5300	GRANTS (STP) La Grange/Ogden/Locust				56,250	**78,750**				
5300	GRANTS - OTHER (Kensington)	-	-	48,750	48,750	-	-	-	-	-
5300	GRANTS - OTHER (Cossitt)	-	21,350	36,050	36,050	-	-	-	-	-
5300	GRANTS - OTHER (47th & East)	-	50,000	150,000	-	-	-	150,000	-	-
5300	GRANTS - OTHER (DCEO-LG RD Ped Crs)	-	30,000	120,000	-	**90,000**	-	-	-	-
5300	GRANTS - OTHER (/DCEO-47th Ped Crs x 2)	-	60,000	140,000	-	**180,000**	-	-	-	-
5300	GRANTS - OTHER (DCEO-Ogden)	-	10,000	40,000	-	**30,000**	-	-	-	-
5300	GRANTS - FED/OTHER (Stone Ave Station)	45,707	848,283	-	162,623	-	-	-	-	-
5302	GRANTS - OTHER (WSMTD - Stone/Station)	-	38,180	-	38,695	**9,305**	-	-	-	-
5302	GRANTS - OTHER (CMAQ Stone/Station)	-	-	385,100	385,100	**245,000**	1,100,000	-	-	-
5302	GRANTS - OTHER (Willow Springs Road)	13,500	-	67,500	54,000	-	-	-	-	-
5302	GRANTS - OTHER (Willow Springs Road)	10,843	23,550	22,400	15,729	-	-	-	-	-
5314	GRANTS - EAB/Reimb Gordon & Denning Park	3,000	-	-	-	-	-	-	-	-
	SUBTOTAL	73,050	1,081,362	1,009,800	803,769	**633,055**	1,100,000	150,000	-	-
	INTEREST INCOME									
5500	INVESTMENT INTEREST	32	21	1,000	15,000	**40,000**	10,000	500	500	500
	SUBTOTAL	32	21	1,000	15,000	**40,000**	10,000	500	500	500
	FINANCING REVENUES									
5700	AREA 5 SIDEWALKS-RESIDENTS	366	-	-	-	-	-	-	-	-
5701	SSA 7 SIDEWALKS-RESIDENTS			10,000	-	-	-	-	-	-
	SUBTOTAL	366	-	10,000	-	-	-	-	-	-
	MISCELLANEOUS REVENUES									
5840	50/50 SIDEWALK PROGRAM	7,079	16,946	5,000	10,322	**5,000**	5,000	5,000	5,000	5,000
5864	TREE PLANTING PROGRAM	-	-	-	-	-	-	-	-	-
5899	MISCELLANEOUS REVENUE	154	-	360,000	24,512	**315,000**	-	-	-	-
5899	BOND PROCEEDS	-	-	11,500,000	11,710,000	-	-	-	-	-
	SUBTOTAL	7,233	16,946	11,865,000	11,744,834	**320,000**	5,000	5,000	5,000	5,000
	TRANSFERS IN									
5919	FROM CORP FUND	1,370,000	925,000	700,000	700,000	**700,000**	700,000	700,000	700,000	700,000
5919	FROM CORP FUND			780,000	764,840	**829,065**	819,505	813,825	807,905	801,745
5921	FROM MOTOR FUEL TAX FUND	1,783,629	-	1,302,451	1,503,201	**30,000**	-	100,000	1,500,000	-
	SUBTOTAL	3,153,629	925,000	2,782,451	2,968,041	1,559,065	1,519,505	1,613,825	3,007,905	1,501,745
	TOTAL REVENUES	3,234,310	2,023,329	15,668,251	15,531,644	**2,552,120**	2,634,505	1,769,325	3,013,405	1,507,245

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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 includes Cossitt Avenue. 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
2013-14	Willow Springs Rd Safety Imprvmnts STP Willow Springs Rd Safety Improvmts STP	$13,500 $10,843
2014-15	Cossitt Avenue Construction-Phase III Willow Springs Rd Safety Imprvmnts DCEO	$21,350 $23,550
2015-16	La Grange Road/Ogden & Locust Avenues Kensington Avenue Construction-Phase III Cossitt Avenue Construction Willow Springs R Safety Imprvmnts STP Willow Springs Rd Safety Imprvmnts DCEO	$56,250 $48,750 $36,050 $54,000 $15,729
2016-17	La Grange Road/Ogden & Locust Avenues	$78,750

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 52nd Street - $120,000; 47th Street and Waiola Avenue - $120,000; 47th Street and 9th 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 2015-16 to coincide with timing of the project.

An additional grant of $38,180 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 project items (engineering, covered bicycle parking magazine racks, etc.) that were not included in the original CMAQ award. The Village received a $48,000 WSMTD grant for Phase I engineering services. In addition, grant funds in FY2016-17 and FY 2017-18 reflect the additional CMAQ funding allocation of $1,193,000 plus a grant match of $202,000, also funded by the WSMTD, for total project costs of $1,395,000.

Additional grant funding was also received from the DCEO in the amount of $200,000 pertaining to improvements at the intersection of 47th 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 2018-19.

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.

4. SSA 7 Sidewalks – Residents

This account was to reflect the residents share for the proposed installation of sidewalks on the 700 block of South 12th 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.

5. 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.

6. Miscellaneous Revenue

This account reflects reimbursement from local taxing bodies and neighboring municipalities regarding traffic studies for intergovernmental projects.

FY 2016-17 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 $300,000 through of combination of developer contributions and IDOT funding.

Miscellaneous revenue in FY 2016-17 also reflects a $15,000 contribution from PACE for replacement of the local bus shelters.

Miscellaneous revenue in FY 2015-16 reflects reimbursement from the Village of Western Spring and Lyons Township High School, School District #204 for shared costs relating to the Willow Springs road safety improvements.

7. Bond Proceeds

The FY 2015-16 budget reflects bond proceeds of $11.6 million to provide funding for sewer system improvements and flood mitigation efforts including: a 50th Street storm sewer, Brainard Avenue floodwall and lateral sewer to depression area 5 (additional funds of $2.9 million are budgeted in Sewer Fund). In addition, the sewer bonds were sold at a premium of $110,000 over par value.

8. 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 $11.6 million bond issue for sewer improvements. Based upon the bond issue date of August 35, 2015, the first year's bond payment due December 1, 2015 is an interest-only payment of $84,840. A transfer of $829,065 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 include the Village Board approved use of reserve funds to perform hydraulic modeling of the proposed 50th 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 47th 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 6th 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.

9. 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, which was completed in FY 2013-14. Transfers from the MFT Fund in FY 2015-16 include funding for the Kensington Avenue neighborhood street project and the final payment relating to the Bluff Avenue street renovation project. MFT transfers vary due to the timing of project close outs 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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
4000	EXPENDITURES	CAPITAL OUTLAYS								
6602	WILLOW SPRNGS SAFETY IMPRVMNTS	33,706	30,716	114,700	110,520	-	-	-	-	-
6604	STONE AVENUE STATION RENOVATION	103,162	748,290	-	160,000	-		-	-	-
6605	STONE AVENUE STN IMPRVMENTS-CMAQ	38,180	38,695	385,100	385,100	**245,000**	1,112,000	-	-	-
6611	SOUTH 47TH ST SEWER IMPRVNT & HYDROLOGY STU		147,179	731,850	749,002	**5,976,320**	4,556,320	600,000	-	-
6612	FIRE DEPT APPARATUS FLOOR	-	-	-	51,267	-	-	-	-	-
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	1,144	12,993	360,000	84,157	**150,000**	264,000		-	-
6645	LA GRANGE RD CORRIDOR IMPRV	-	-	120,000	-	**120,000**	-	-	-	-
6646	POPLAR PLACE SEWER IMPROVMENTS	35,226	-	-	-	-	-	-	-	-
6648	COSSITT AVE REHAB PROJECT	12,050	24,812	206,000	207,563	-	-	-	-	-
6682	SIDEWALK/CURB/GUTTER	95,892	23,840	15,000	33,274	**10,000**	10,000	15,000	15,000	15,000
6683	NEIGBORHOOD SIDEWALKS - SSA 7	-	448	-	-	-				
6684	TREE PLANTING	7,914	27,104	33,500	33,500	**30,000**	31,000	33,000	34,000	36,000
6685	EMERALD ASH BORER	121,232	363,288	268,000	115,625	**40,000**	5,300	5,800	6,100	6,400
6686	SEWER TELEVISING/CLEANING	11,403	175,712	25,000	25,000	**25,000**	25,000	25,000	25,000	25,000
6691	BLUFF/47 TO BURLNGTN / M.A.R.S.	168,403	357,668	322,451		-	-	-	-	-
6692	MAPLE AVE RELIEF SEWER PROJ	2,329,992	52,481	-	-	-	-	175,000	1,750,000	-
6694	47TH STREET CORRIDOR IMPRVMENTS	-	-	240,000	-	**240,000**	-	-	-	-
6695	OGDEN AVE CORRIDOR IMPRV	-	-	31,000	1,435	**40,000**	-	-	-	-
6696	47TH/EAST INTERSECTION IMPRV-DCEO GRANT			150,000	-	-	-	200,000	-	-
6697	KENSINGTON(COSSITT-BURLG)RESURFACE		15,000	192,500	159,540	-	-	-	-	-
6698	NGHBRHD STREET PROJECTS	322,150	79,925	980,000	1,187,511	**30,000**	-	-	-	-
66XX	POLICE/FIRE ROOF REPLACEMENT	-	-	-	-	**375,000**	-	-	-	-
66XX	POLICE/FIRE HVAC	-	-	-	-	**275,000**	-	-	-	-
66XX	BUS SHELTERS	-	-	-	-	**30,000**	-	-	-	-
66XX	LG RD TRAIN STATION PARKING IMPRV	-	-	-	-	-	-	**70,000**	-	-
		3,418,094	2,098,151	4,175,101	3,303,494	**7,586,320**	6,003,620	1,123,800	1,830,100	82,400
		MISCELLANEOUS EXPENDITURES								
6862	MISC. ENGINEERING	36,816	53,230	40,000	20,000	**40,000**	20,000	20,000	20,000	20,000
6863	CRACKFILL PROGRAM	20,101	20,000	20,000	20,000	**20,000**	20,000	20,000	20,000	20,000
6864	THERMOPLASTIC ST MARKING	14,348	14,970	15,000	14,956	**15,000**	15,000	15,000	15,000	15,000
6886	SEWER LINING PROGRAM	-	-	600,000	-	**700,000**	-	-	-	400,000
	SUBTOTAL	71,265	88,200	675,000	54,956	**775,000**	55,000	55,000	55,000	455,000
		INTERFUND TRANSFERS								
6990	TRANSFER TO DEBT SERVICE/St Lighting	301,545	302,295	302,545	302,295	**302,285**	306,505	-	-	-
6990	TRANSFER TO DEBT SERVICE/Sewer Imprvmnt		-	100,000	84,840	**829,065**	819,505	813,825	807,905	801,745
	SUBTOTAL	301,545	302,295	402,545	387,135	**1,131,350**	1,126,010	813,825	807,905	801,745
	TOTAL FOR DEPARTMENT	3,790,904	2,488,646	5,252,646	3,745,585	**9,492,670**	7,184,630	1,992,625	2,693,005	1,339,145

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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 47th 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 of the project was completed during the summer of 2015, when LTHS was out of session during summer break, and within the budgeted amounts. The Village worked with LTHS and Western Springs in preparing public education materials that were 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.

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. 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.

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 approved 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 consisted 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; and5) re-grading of the Burlington Avenue approaches to the station.

In early 2014, the Village received a CMAQ grant and a grant match from the RTA in the total amount of $385,100 for pedestrian and mobility improvements around the Stone Avenue Train Station. The original base plans for the Station renovation called for a significant redesign of the Hillgrove Avenue drop off are, relocating the drop off to the east edge of the platform and converting the existing area 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 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 (including design, oversight and contingency) therefore was increased to $1,152,055.

Work was substantially completed in the fall of 2014. Final payment will be issued when punch list items are completed to the Village's satisfaction. Estimated actual for FY 2015-16 assumes that final payment will be made this fiscal year, however, it is possible that grant reimbursement will not be received until FY 2016-17.

STONE AVENUE TRAIN STATION – CMAQ

In 2012, the Village worked with the Regional Transportation Authority through its Technical Assistance Program to develop a plan to improve connectivity and accessibility near and to the Stone Avenue Train Station. In addition to the RTA, the plan was developed in concert with the BNSF Railway, Metra, Chicago Metropolitan Agency for Planning (CMAP), Illinois Commerce Commission and Active Transportation Alliance.

The final plan included a number of suggested pedestrian and mobility improvements in the vicinity of the Stone Avenue Train Station. The scope of work includes improved interconnectivity between the platforms, station, Burlington Avenue, Brainard Avenue and Hillgrove Avenue; removing the "kiss and ride" on Hillgrove Avenue and replacing it with diagonal parking; and increased bicycle parking on both sides of the tracks.

The plan was developed to work in conjunction with several other projects that were already programmed and / or had been recently constructed at the Stone Avenue Train Station including the reconstruction of the platforms; replacement of the Brainard Avenue railroad crossing; reconstruction of Lot 13; and the Stone Avenue Train Station Renovation Project.

In November, 2013, 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 the identified pedestrian and mobility improvements in the vicinity of the Stone Avenue Train Station. The required grant match of $77,000 was 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 and Woodman in the amount of $48,000 for the project. Reimbursement of the

expenses related to Phase I engineering was provided through a grant from the West Suburban Mass Transit District.

As the Phase I plans were further refined, Baxter and Woodman updated cost estimates for the project scope resulting in significant cost increases for the project.

To fund the anticipated increases, in October, 2014, and then again in November 2015, the CMAQ Project Selection Committee approved the Village's request for a grant scope and cost increase to its existing CMAQ / RTA grant, bringing the total grant funding commitment for the project to $1,193,000. The required local of $202,000 (for a total project cost of $1,395,000 including engineering) was approved for funding by the West Suburban Mass Transit District in November, 2015.

Phase I engineering for the project was completed and a Project Development Report was submitted to IDOT for review in August, 2015. In November, 2015, the Village Board approved the required engineering agreements with Baxter & Woodman and associated funding agreements with IDOT for Phase II engineering.

Assuming that IDOT approves the agreements in January, 2016 as anticipated, a state letting date and bid opening date for the project is anticipated for November, 2016. Construction is anticipated to being in Spring, 2017 and be completed in Fall, 2017. A delay in agreement approvals will likely result in adjustments to the schedule.

Additional funds of $12,000 have also been budgeted in FY 2017-18 to replaces benches at Stone Avenue Station.

3. SOUTH of 47TH STREET SEWER IMPROVEMENTS

Over the last several years the Village has 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 previously planned.

In September 2014, 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 improvements 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 improvements that reduce the incidences of private property surface drainage issues.

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

From this report, staff recommendations, and Board discussion a list of recommended flood mitigation projects were developed. First, the hydraulic model determined that a storm sewer constructed on 50th Street to the depressional area of 50th and Spring with laterals constructed to other depressional areas was the most effective solution to reduce the incidences of overland flooding. Also included was the contruction of a floodwall on Brainard Avenue which will increase the overtopping elevation of storm water from the adjacent La Grange Country Club. Lastly, based on emergency 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. The anticpated cost to construct the recommended improvements is as follows:

	Phase I	Cost
A	Construct 50th Street Relief Sewer to Depression 2	$11,720,000
B	Brainard Avenue Floodwall	$1,100,000
C	Construct Lateral to Depression 5	$2,110,000
	Sub-Total Flood Mitigation Projects	**$14,830,000**
D	Immediate Sewer Lining	$775,000
	Total Sewer Improvements	**$15,605,000**

At the January 26, 2015 Board meeting detailed engineering agreements were approved to complete plans and specifications, for both the 50th Street Storm Sewer and Brainard Avenue floodwall.

In order to fund these improvements the Village Board approved a number of revenue enhancements including a voter approved referrendum for an increase in the local retail sales tax. Additionally, increase in the Municipal Utility Tax, Simplified Telecommunications tax and sewer rate were also approved. Based on these approvals staff secured bonds for these projects in September 2015.

For budgeting purposes staff has included the costs for engineering in the amount of $749,002 for FY 2015-16 and $11,032,640 for construction split over the following three fiscal years. An additional $2,900,000 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.

In anticipation of the reconstruction of the quarry outfall, staff has included a placeholder of $1,000,000 for this work. The exact scope of the work and cost is not known at this time because the work is dependent on discussions with the quarry. Should the Village proceed with reconstructing the outfall then a scope of work and cost estimate need to be developed.

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.

4. FIRE DEPARTMENT APPARATUS FLOOR

In the summer of 2015 it was determined that five sections of the apparatus floor needed to be patched where deteriorated concrete could be observed from the surface. The reason for the failure of the concrete was related to the corrosion of the reinforcing steel within the concrete. The low bid for the project was received in the amount of $9,682. The contractor was able to replace four of the five patches as planned, however during concrete removal for a patch in the east bay, significant deterioration of the concrete and reinforcing steel was discovered that was beyond the scope of work. Due to the extent of the deterioration, a more extensive full depth patch of the concrete was required. Work was completed in August 2015 in the amount of $25,277. The structural engineer anticipates the completed patches will last between 7-15 years.

Staff anticipates additional areas will continue to require patching as water and chlorides from salt continue to interact with the steel reinforcing causing delaminations of the concrete surface. Specifically we expect the areas around the perimeter of the patches will be the next areas requiring repair.

As part of the incremental approach to fixing the apparatus floor, there are several other repair items that are still required related to the supporting floor system. First, several minor modifications to the supporting girders below the apparatus floor that were identified as part of the structural analysis. We expect this work to be completed by Public Works this year. Second, the rear garage floor that is used for a SUV command vehicle requires replacement. As a temporary measure staff is planning to provide temporary supports below, however the long term identified repair is to replace the existing rear concrete floor in its entirety. Staff anticipates the temporary supports to be installed this year. Grant funds would need to be identified to offset the costs associated with the other long term repairs. Staff is also discussing options with the structural engineer for galvanic protection for the reinforcing steel in the apparatus bay that will slow the deterioration of the reinforcement.

Staff has included an additional $10,000 in the budget for FY2015-16 to purchase the materials to complete the immediate repairs identified above.

The long term repairs to the apparatus floor will be included as part of the strategic goal of creating an overall facilities plan, which we anticipate to be completed over the next several years.

5. 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.

6. 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.

7. 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 in 2010 was $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.

Over the last several years the Village has requested funding from MWRD to construct a portion of the OARS project on several occasions. On May 28, 2013, the Village requested funding from MWRD for four projects, including the first and second segments of OARS, at a total cost of $7.7 million. On January, 15, 2014, the Village submitted a request for funding just the first segment of OARS at a cost of $1.2 million.

The request for funding OARS was modified after MWRD stated that no additional flow from the Village's sewer system would be allowed into the TARP (Deep Tunnel) system at this time. However, MWRD indicated that projects that reduce the amount of flow into the TARP system, such as permeable paver lots could be considered.

Based on these comments and since we anticipate the reconstruction of Lot 14 in the next 1-2 years as part of the OARS/Uptown Development, we modified the Village's grant proposal to include the reconstruction of Lot 14 as a green infrastructure, permeable paver lot. The cost of the first phase of OARS and reconstruction of Lot 14 with permeable pavers is estimated to be $2.3 million. An additional benefit of this current proposal is that future storm water from Uptown La Grange could be directly connected to this system.

On June 16, 2014, Village staff again met with MWRD to review the revised concept that includes Lot 14 reconstruction and portions of OARS. At this meeting MWRD stated a hydraulic model of the proposed improvements would be required to evaluate the anticipated benefits to the community and residents. Staff then requested a proposal from Baxter & Woodman to address MWRD's most recent request. The detailed hydraulic analysis was completed in January 2015. Staff also worked with Opus to potentially coordinate the planned resurfacing of the lot with the proposed permeable paver lot improvements should the Village be successful in securing funding for the project. Lastly, staff is also working with IDOT to explore opportunities for combining the IDOT storm sewer improvements on Ogden Avenue associated with the La Grange/Ogden/Locust intersection improvements with OARS.

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.

8. 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 and bid the project.

Based on the scope of work and cost estimates, the Village of La Grange 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 $1,210,000. The FY2016-17 & FY 2017-18 budgets include the local match requirements for the Federal Surface Transportation Program funds. The Village plans to be reimbursed for expenditure through a combination of OPUS and IDOT funds.

9. LA GRANGE ROAD CORRIDOR IMPROVEMENTS

52nd 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 Avene 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 52nd 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 statues, 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 FY2016-17 in the amount of $120,000.

10. 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 41st 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 estimted 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.

11. 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.

On November 10, 2014, an agreement with Baxter and Woodman was executed for construction engineering services. The letting was held by IDOT on January 30, 2015. The low bid was submitted by Central Blacktop Co., Inc. The project was completed on time in August 2015 and within the budgeted amounts. The project bidding date and schedule were set up to have construction occur during the summer so as not to conflict with school activities.

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.

12. 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 141 residents on the waiting list as of November 25, 2015.

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. Twenty 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.

This past spring a sidewalk survey of the Central Business District (CBD) was conducted to inspect sidewalks for trip hazards and to identify which trip hazards could be repaired by saw cutting to bring the sidewalk in compliance with Village standards. A total of 142 trip hazards were identified with a total length of 1,086 feet. Staff requested and received a proposal from Safe Step, Inc., a company that specializes in removing trip hazards by using a special saw-cutting process in the amount of $16,078. In April 2015 the Board approved a contract with Safe Step, Inc. and authorized the advancement of funding to repair all of the identified hazards this fiscal year. The sidewalk repairs in the CBD were completed this past summer.

A budget amendment will be required at the end of the year to reflect the advancement of funding within this line item. The proposed budget for the next two fiscal years reflects a

decrease in funds to coincide with the advancement of funds in FY2015-16. Therefore, the FY2016-17 budget includes $10,000 for the 50/50 sidewalk replacement program.

In FY2015-16, 2,364 square feet of sidewalk was replaced under the 50/50 sidewalk program at a unit cost of $6.75 per square foot. Total expenditures in FY2015-16 are estimated to be at $33,274. In addition to the 50/50 Sidewalk Program, also included in the estimated cost is the removal and replacement of sidewalks for residents who participated in the program at 100% of the cost (9 residents) and aforementioned 2015 CBD Sidewalk Repair Program.

The Village's 50/50 Sidewalk Program was completed on time in August and within the budgeted amounts.

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 FY2016-17.

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.

13. NEIGHBORHOOD SIDEWALKS – SSA 7

This account was to reflect the cost of the proposed installation of sidewalks on the 700 block of South 12th 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.

14. 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 2016 at various locations throughout the Village. Due to the limited number of trees through the WCMC program this year staff was able to purchase additional trees meeting the Village's standards through other area nurseries.

The average number of trees planted for the past five years is 191 per year, which includes ash trees removed and replaced due to the EAB. The average number of trees replanted each fiscal year and the number of trees anticipated to be replanted in FY2015-16 has increased significantly due to damage from the Emerald Ash Borer (EAB). The total number of trees planted in FY2015-16 under the normal tree planting program is estimated to be 114. 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.

In addition to the tree planting costs, $575 is included in the budget for participation in WCMC Suburban Tree Consortium.

Tree planting costs associated with the Emerald Ash Borer is a seperate line item in the Capital Budget in order to keep track of costs separately.

15. EMERALD ASH BORER

The Emerald Ash Borer (EAB) 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 1,540 ash trees located in public parkways. This does not include ash trees located on private property. The Village planned for the replacement of all ash trees, except those that are being treated.

The budget was initially based on replacing ash trees over a twelve year period, however tree decline due to the EAB progressed more quickly than the schedule assumed for budgeting purposes. Based on the actual progression of the EAB the removal of ash trees will have occurred over a seven year period starting in 2010.

Of the 1,540 ash trees, to date a total of 1,326 have been removed. Also 112 ash trees are being treated by the Village and 42 parkway trees are being treated by residents.

To date we have replanted 994 trees to replace those lost due to the EAB. We anticipate that there are approximately 245 spaces remaining to be planted with new trees.

Due to limited space, the Village and residents treating existing ash trees, and the lower than expected quantity, the total cost for removal and replacement of ash trees is expected to be $765,125, or $234,875 lower than the original $1.0 million estimate. Tree removal and replacement peaked in 2014 and 2015.

Staff proposes to continue to treat approximately 100 healthy white Ash trees to save some of the most desirable ash tree specimens in the Village. Staff will also continue to monitor the spread of EAB and act as a resource to residents.

Lastly, over the course of this program the Village received a total of $13,000 in grants for EAB tree removal and replacement.

16. SEWER TELEVISING / 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 cleanig of each sewer every 20 years.

Traditionally, 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 FY2016-17 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.

FY2015-16 and FY2014-15 expenditures reflect the costs of emergency cleaning and televising of the Village's main line sewers (2014 Sewer Televising Program). 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 was 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. The sewer televising program did not identify any collapsed or critically blocked sewers that would have been responsible for flooding during the flooding in 2014. The total cost for the emergency sewer televising was $246,134, which was primarily paid in FY2014-15.

Staff is also using the information from the emergency sewer televising report to develop the sewer lining program. This project is discussed in more detail later in this report.

The information gained from this program is also used to identify sewer repairs prior to roadway construction. 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.

17. 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.

18. BLUFF AVENUE RECONSTRUCTION PROJECT

The Bluff Avenue Reconstruction Project consisted of the reconstruction of Bluff Avenue from Burlington Avenue to 47th 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 47th 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. FY 2014-15 expenditures include the final payment to IDOT for Stage 3 Construction in the amount of

$357,668. The Village paid the final payment for Stage 2 Construction in October 2013 in the amount of $168,402.

19. 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 TARP or "Deep Tunnel" system at the corner of Cossitt and East Avenues. The new sewer then extends to the intersection of Maple and Bluff Avenues where storm water from this area is redirected to the new MARS sewer segments.

The next stage of MARS, from roughly Bluff Avenue to 6th Avenue, was completed in 2014 in the approximate amount of $2.8 million. This project was largely funded by MFT funds and general fund reserves.

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 of $175,000 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 6th Avenue to Madison Avenue. The next segment of MARS is scheduled in FY 2025-26 in the total amount of $2.4 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.

20. 47th STREET CORRIDOR IMPROVEMENTS

47th Street Lane Reduction

The Village initiated a study in FY2010-11 to assess the feasibility of reducing the profile of 47th 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 47th 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 47th Street and Waiola Avenue. The Village Board also directed staff to upgrade the existing pedestrian crossing at 47th Street and 9th 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 47th Street and Waiola Avenue and 47th Street and 9th 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 Avene 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-47th Street adjoining Waiola Park	$120,000
Crosswalk Safety Enhancements-47th Street and 9th 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 FY2016-17 in the amount of $240,000.

21. 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 Avene to this project. The DCEO approved the reallocation of funds in April 2014 and a grant agreement was executed in May 2014. . Staff recommends re-budgeting the grant funds for this project in FY2016-17 in the amount of $40,000,

22. 47th Street & East Avenue Intersection Improvements/Traffic Signal Feasibility Study

In 1998 Joliet Road was closed between East Avenue and 55th Street due to safety and structural integrity concerns. On May 17, 2010, the State of Illinois was awarded $40 million dollars in a settlement with Vulcan materials as a result of the closure of Joliet Road. Later

that year IDOT revisited a 2003 Traffic Impact Study of this area to determine how to mitigate traffic impacts from the closure of Joliet Road. The updated study identified and analyzed intersections and roadway segments in the study area to determine how safety and capacity could be improved. The 47th Street and East Avenue intersection was identified as one of the priority improvements.

The Village also initiated an intersection design study for improvements at East Avenue and 47th 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. Additionally, this project has been identified as part of the CREATE Project, to improve traffic flow at the intersection with the IHB Railroad.

IDOT initiated a Phase I study of the intersection to determine the best alternative for addressing congestion and safety concerns taking into consideration the two Indiana Harbor Belt (IHB) railroad at grade crossings close to the intersection. The study is being conducted using IDOT's Context Sensitive Solutions (CSS) policy, which is intended to define potential environmental impacts, as well as engage stakeholders during the transportation decision making process. A total of three public meetings with the project stakeholders were conducted with the most recent meeting being held on May 15, 2014.

At these public meetings the current challenges and a range of alternatives were developed and discussed for this intersection. The range of alternatives has included grade separation between the railroad and roadway network, and signalization of the existing intersection without grade separation. On June 10, 2013 the Village Board passed a resolution in support of solutions that did not include grade separation due to the anticipated impacts grade separation would have on traffic patterns, the roadway network and adjacent property.

As part of the CSS process, IDOT presented to the Village Board a summary of the public meetings, discussing the preliminary findings and refinement of alternatives, and soliciting input and comments from the Village Board on this project on June 23, 2014.
In November 2014, the Illinois Department of Commerce and Economic Opportunity (DCEO) awarded the Village a grant in the amount of $200,000 for wiring/electrical costs for the installation of a traffic signal system as well as for paving/concrete/masonry costs associated with milling and resurfacing the existing pavement, sidewalks, curb and gutter. As per grant agreement terms the Village received 25% of the grant funds upon execution of the agreement ($50,000.)

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 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. In follow up to recent outreach by IDOT and comments at the recent strategic planning session, we anticipate a Board workshop to discuss the proposed IDOT improvements in the near future.

23. KENSINGTON AVENUE RESURFACING – COSSITT TO BURLINGTON

Kensington Avenue from Cossitt Avenue to Burlington Avenue was in need of repair due to the 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 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. Please note Kensington Avenue from Cossitt Avenue to 47th Street is not a designated FAU route, and therefore not available for STP Funding. Resurfacing of Kensington Avenue from 47th Street to Cossitt was also completed in the summer of 2015 which resulted in a consistent roadway condition along Kensington Avenue from 47th Street to Burlington Avenue. In September 2014, staff requested funding from the Central Council of Mayors be moved forward one Federal Fiscal Year in the Surface Transportation Program (STP) as to allow the Village to disturb the area in one construction season rather than consecutive years.

On May 12, 2014, an agreement with Baxter and Woodman was executed to complete the plans and specifications for the design engineering work. The scope of work for the project includes milling and resurfacing the existing pavement, intermittent curb and gutter patching, and ADA sidewalk ramp replacement.

During the engineering design phase a detailed field review determined additional rehabilitation work is required including lining of an existing 42" diameter combined sewer, reconstruction and routing of existing sanitary sewer manholes, replacement of existing valve vaults, removal and replacement of sidewalk, curb and gutter, parkway restoration, hot-mix

asphalt patching and structure adjustments. 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 $431,250.

The letting was held by IDOT on April 24, 2015. The low bid was submitted by J.A. Johnson Paving Company. The scope of work consisted of patching, asphalt resurfacing, intermittent sidewalk repair, sewer lining of a 42" diameter brick sewer segment from Calendar Avenue to Burlington Avenue, surface drainage and utility structure adjustments and reconstructions and parkway restoration.

In addition to the roadway work, Nicor Gas also replaced the existing gas mains on Kensington Avenue. The purpose of completing these gas main improvements as part of the roadway construction was to limit damage to the new roadway. Nicor's scope of work included replacement of aging gas mains, moving meters from the inside of homes to the outside, upgrading storage systems and improving the gas pressure delivery system.

The construction project was completed on time in September 2015 and within budgeted amounts.

24. NEIGHBORHOOD STREET PROJECTS

The purpose of the Neighborhood Resurfacing Program is to plan for the routine resurfacing and repair of neighborhood streets on a defined schedule.

A detailed street condition survey was performed and completed in the Fall of 2011 by Baxter & Woodman. The report provides a pavement condition index for each segment of street within the Village. Based on results from the survey, staff recommended, and the Board concurred with, modifying the approach of street resurfacing from a neighborhood based system to one in which street resurfacing priorities are based on the individual condition of street block segments.
The detailed street condition survey performed by Baxter & Woodman 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.

In May of 2014 the Village contracted with Baxter and Woodman for the completion of the detailed engineering and design for the FY 2015-2016 Neighborhood Resurfacing Project. ($80,000).

The bid opening was held on May 6, 2015. The low bid was submitted by A Lamp Concrete Contractors, Inc. The scope of work consisted of replacing the existing pavement, intermittent sidewalk and curb and gutter replacement, surface drainage corrections, sewer structure repairs as required, parkway restoration and pavement markings.

Based on results from the street condition survey, and available funding streets included in the FY2015-16 resurfacing program included the following street segments:

Street	From	To
Kensington Avenue	47th Street	Cossitt Avenue

Also included was the resurfacing of Parking Lot 12 located at the intersection of Bluff and Burlington Avenues. The purpose of including this project with the resurfacing program was to gain economies of scale by bidding the projects together. Funding for the resurfacing program and parking lot construction are funded separately through the MFT and Parking Funds respectively.

In addition to the roadway work, Nicor Gas also replaced the existing gas mains on Kensington Avenue. The purpose of completing these gas main improvements as part of the roadway construction was to limit damage to the new roadway. NiCor's scope of work included replacement of aging gas mains, moving meters from the inside of homes to the outside, upgrading storage systems and improving the gas pressure delivery system.

Individually, the FY2015-16 Neighborhood Street Resurfacing Project came in $147,836 over budget while the Parking Lot 12 project was $59,906 below budget. The reason for the higher than estimated expenses for the street resurfacing program were for additional stone sub-base required to support the new roadway and the reconstruction of storm sewers within intersections on Kensington Avenue. An MFT budget amendment will be required to reflect the additional expense from this account.

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.

The next segement of the Street Resurfacing Program is scheuduled in FY 2022-23 in the total amount of $2.4 million.

25. POLICE / FIRE DEPARTMENT ROOF

The existing Police and 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 recommended 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 $375,000.

However due to additional leaks within the roof over the past year, staff recommends that the roof be replaced next year as patching the roof and managing intermittent leaks into the occupied spaces for two additional years would be challenging. Also, recent inspections of the roof have noted additional deterioration and roof sections that are saturated with water. Staff therefore recommends including $375,000 in FY2016-17 to replace the Police/Fire roof.

26. 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. For example the boilers in the facility were repaired numerous times through various re-welding procedures, however additional repairs were no longer possible on some of these systems. Also, some of the control systems are no longer supported by the manufacturer.

In order to keep the system operational staff solicited and received estimates to perform the necessary repairs and upgrade various components of the system. The proposals received were costly (> $100,000) and each contractor approached the repairs and upgrades in slightly different ways. Given the estimated costs involved and different approaches, staff contracted with the mechanical engineering firm Building Engineering Systems, LLC to perform an evaluation of the entire mechanical system at the Police and Fire facility. The goal of the report was to inspect and document the condition of the existing mechanical systems, estimate remaining useful life, and provide recommendations for replacements and upgrades to the existing system and controls.

From the engineering report, the following mechanical systems were recommended for replacement:

1. Replace the two 25 year old boilers. (Completed.)
2. Replace the existing chillers. The estimated cost to replace the chillers is $120,000.
3. Replace the HVAC control system as the system is no longer supported by the manufacturer. The estimated cost to upgrade the control systems is $100,000.
4. Upgrade the exhaust fan controls. The estimated cost for this work is $20,000.

Since one boiler was non-operational, and the other boiler was the same age and likely to fail again soon, staff recommended moving forward with the replacement of both boilers as soon as possible to ensure the reliable supply of heat to the Police and Fire Facility.

In August 2014, an agreement with Building Engineering Systems, LLC was executed to complete the plans and specifications for the boiler replacement. The project plans were completed in September 2014. The scope of work included the replacement of two existing hot water boilers, and associated controls, flues and venting. In October 2014, the Village Board approved a contract with Oak Brook Mechanical to replace the boilers in the amount of $164,000. Staff also identified a grant opportunity for this project through the Metropolitan Mayors Caucus. Staff submitted a grant proposal for the replacement of the boilers and received an award in the amount of $30,188.

This work was completed in December, 2014 on time and within budget. Expenditures for the boiler replacement project were funded under the Building and Grounds Equipment Reserve Fund and the Police and Fire Department Equipment Reserve Fund.

Due to the importance of this emergency facility, current condition of the equipment, recommendations for replacement, and the planned remodeling work for the new dispatch area, staff recommends that the remaining mechanical improvements be included in the FY 2016-17 budget in the amount of $275,000. Staff recommends that these repairs be completed in advance of the remodeling work for the combined dispatch center as additional HVAC work will be required for the new dispatch area and server room.

27. BUS SHELTERS

The Village maintains two bus shelters on either side of La Grange Road just north of Hillgrove Avenue. In 1998 the Village received approximately $13,500 from PACE for the installation of these bus shelters. These shelters have reached the end of their useful life and are now in need of replacement. Staff estimates the cost to replace these shelters is approximately $30,000. Staff has contacted PACE requesting financial participation in the project. PACE responded that they are willing to provide funding for the project in the amount of $15,000, which is the cost of their standard shelter. Staff recommends replacing these shelters this next fiscal year.

28. LA GRANGE RD TRAIN STATION PARKING IMPROVEMENTS

The La Grange Road Train Station Parking Improvements Project seeks to replace the current underutilized parking area on Hillgrove Avenue with angled parking. Specifically these improvements include the expansion of the pavement area on the southside of Hillgrove Avenue directly across from the La Grange Road Train Station. The existing parking area for taxis will be replaced with 14 diagonal parking stalls. The approximate cost for this project is $70,000 and has been included in the FY2018-19 budget.

29. 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 FY2016-17 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.

FY2015-16 expenditures include engineering services for Nazareth Academy, the Uptown La Grange Site Improvement Project, a traffic plan for the LTHS South campus and the traffic circulation and pedestrian safety study for the LTHS North campus. Costs associated with the Uptown La Grange Project and the LTHS North campus traffic circulation and pedestrian safety study are partially reimburseable expenses.

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 evaulation for the installation of additional antennas on the Tilden Avenue Water Tower. Expenditures which are partially reimburseable include 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 expenditues from this account total approximately $11,000 for the Gordon Park Redevelopment Project.

30. 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.

FY 2015-16 crack sealing included 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) on Burlington Avenue from Brainard Avenue to La Grange Road; (4) on Ashland Avenue from Burlington Avenue to Harris Avenue; (5) on Calendar from Ashland Avenue to La Grange Road; and (6) on Harris Avenue from La Grange Road west to Ashland Avenue.

Crack sealing in FY 2014-15 was completed in Area 5 (East-West Streets); on Cossitt Avenue from Brainard Avenue to East Avenue; On 54th 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 48th Street to Maple Avenue; Blackstone Avenue from 48th Street to Cossitt; Park Road from 48th Street to Cossitt; Calleview Drive, and 53rd Street from Spring to Brainard.

31. 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.

32. 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.

This project was delayed to the required preliminary engineering and technical services required for the project, resulting in a combined sewer lining budget of $700,000 in FY 2016-17. Additional funds of $225,000 are included in the Sewer Fund for sewer lining.

33. 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.

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 $11.61million 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.

34. 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 $235,000 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.

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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 2016-17 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 with 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 Villa Venice Water Main Replacement Project.

5. Complete the water main replacement project on Ashland Avenue.

6. Collect monthly water samples for testing in accordance with water standards to meet IEPA water quality requirements.

7. Complete the annual Consumer Confidence report.

8. Complete the annual water leak survey of the entire Village.

9. Continue the back flow prevention program to maintain compliance with IEPA rules.

10. Distribute a Backflow Prevention / Cross Control Survey to all residents to maintain compliance with IEPA rules.

11. Continue with process of securing competitively bid prices for the purchase of electricity at the Village's pumping station.

12. Assess water mains within corridors that are planned for resurfacing.

PERFORMANCE MEASURES

WATER DEPARTMENT	2012	2013	2014	2015
Incoming gallons	585,537,000	559,279,000	533,562,000	555,568,000
Outgoing gallons	578,991,000	559,658,000	539,235,000	559,364,000
Gallons billed	450,847,491	437,180,568	410,482,961	411,099,304
Water Samples				
Bacterial	204	204	204	204
TTHM	16	16	16	16
Lead (every 3 years 2014)	0	0	30	0
UCMR (New)	0	0	6	6
Meter readings	29,656	29,589	29,648	29,555
Final readings (customer move readings)	168	53	312	287
Meter exchanges	53	4,795	49	56
Main breaks	65	56	60	36
Service leaks	11	36	27	16
Hydrants installed/ repaired	83	3	17	3

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VILLAGE OF LA GRANGE
WATER FUND
WORKING CAPITAL SUMMARY THROUGH APRIL 30, 2021

Working Capital, April 30, 2013			2,867,088
Revenues	2013-14	4,491,439	
Expenses	2013-14	(5,181,189)	(689,750)
Working Capital, April 30, 2014			2,177,338
Revenues	2014-15	4,477,252	
Expenses	2014-15	(4,611,060)	(133,808)
Working Capital, April 30, 2015			2,043,530
Revenues	2015-16	4,802,331	
Expenses	2015-16	(6,256,633)	(1,454,302)
Working Capital, April 30, 2016			**589,228**
Revenues	**2016-17**	**5,144,600**	
Expenses	**2016-17**	**(5,024,772)**	**119,828**
Working Capital, April 30, 2017			**709,056**
Revenues	2017-18	5,144,600	
Expenses	2017-18	(4,761,974)	382,626
Working Capital, April 30, 2018			1,091,682
Revenues	2018-19	5,146,100	
Expenses	2018-19	(5,074,304)	71,796
Working Capital, April 30, 2019			1,163,479
Revenues	2019-20	5,148,600	
Expenses	2019-20	(5,138,451)	10,149
Working Capital, April 30, 2020			1,173,628
Revenues	2020-21	5,150,100	
Expenses	2020-21	(5,196,428)	(46,328)
Working Capital, April 30, 2021			1,127,300

BUD17\17WTRBUD
2/29/2016

WATER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
5000	**REVENUES**									
	CHARGES FOR SERVICES									
5200	WATER SALES	4,375,358	4,347,202	5,050,000	4,625,000	**5,050,000**	5,050,000	5,050,000	5,050,000	5,050,000
5201	WATER TAPS	45,966	61,994	35,000	60,000	**35,000**	35,000	35,000	35,000	35,000
5203	FIRE LINES	12,143	11,876	12,000	12,000	**12,000**	12,000	12,000	12,000	12,000
5209	PENALTY	48,512	49,044	45,000	45,000	**45,000**	45,000	45,000	45,000	45,000
	SUBTOTAL	4,481,979	4,470,116	5,142,000	4,742,000	**5,142,000**	5,142,000	5,142,000	5,142,000	5,142,000
	INTEREST INCOME									
5500	INVESTMENT INTEREST	2,047	2,254	7,500	2,000	**2,500**	2,500	4,000	6,500	8,000
	SUBTOTAL	2,047	2,254	7,500	2,000	**2,500**	2,500	4,000	6,500	8,000
	MISCELLANEOUS REVENUES									
5899	MISCELLANEOUS	7,413	4,882	100	58,331	**100**	100	100	100	100
	SUBTOTAL	7,413	4,882	100	58,331	**100**	100	100	100	100
	TOTAL REVENUES	4,491,439	4,477,252	5,149,600	4,802,331	5,144,600	5,144,600	5,146,100	5,148,600	5,150,100

BUD17\17WTRBUD
2/28/2016

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 the pump station, we estimate that water fund reserves at the end of the fiscal year period will be approximately $590,000 or 9.4% of operating expenses. It is projected that water fund reserves will increase to approximately $1.1 million or 21.3% at the end of the current five year financial plan.

Water sales are estimated to be under budget $425,000 (8.5%) in FY 2015-16 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.

After completion of the water meter replacement program during the summer of 2014, the Village's pumped to billed ratio had averaged approximately 80%. However, as noted previously, a significant leak has developed and not surfaced, which has caused a decrease in accountability. Public Works continues to explore all possible sources of the water leak. It is estimated that the cost of water lost from system leaks (billed pumped ratio less than 80%) is approximately $125,000 or 2% of the Water Fund operating budget.

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. To date, we have not received any notification from either McCook or the City of Chicago for future increases beyond FY2015-16. As per Village policy, an increase from the City of Chicago would be passed along as part of future rate increases.

Between no announced rate increases from the City of Chicago and McCook and managed operating expenses, we do not recommend and therefore the proposed budget does not include any water rate increases in each year of the Village's five year financial plan.

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. Miscellaneous Revenues

Miscellaneous revenues include frozen meters, construction water and sale of scrap metals.

Miscellaneous revenue in FY 2015-16 also reflects a contribution of $53,700 for replacement of the water main and associated parkway restoration for the redevelopment project at 40 S. Ashland.

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WATER FUND

ACCT NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
5000	**EXPENDITURES**	PERSONNEL								
6000	SALARIES - FULL-TIME	705,742	743,892	745,082	741,435	**751,875**	780,979	814,446	839,492	869,062
	SALARY ALLOCATIONS									
	Salaries - F/T - Admin	107,654	108,471	113,942	109,922	**108,992**	112,737	117,028	121,523	126,232
	Salaries - F/T - Finance	128,881	127,331	134,160	135,039	**136,219**	137,975	142,254	146,684	151,270
	Salaries - F/T - DPW	(72,986)	(83,255)	(73,428)	(74,828)	**(73,355)**	(71,670)	(72,963)	(74,259)	(75,555)
	Salaries - F/T - Sewer	(19,961)	(19,484)	(20,357)	(20,803)	**(20,520)**	(20,358)	(20,867)	(21,389)	(21,924)
		849,330	876,955	899,399	890,765	**903,211**	939,663	979,898	1,012,051	1,049,085
6001	SALARIES - PART-TIME	8,796	10,146	9,860	9,620	**10,360**	10,860	11,360	11,860	12,360
	Salaries - President	900	900	1,980	1,980	**1,980**	1,980	1,980	1,980	1,980
		9,696	11,046	11,840	11,600	**12,340**	12,840	13,340	13,840	14,340
6002	SALARIES - OVERTIME	82,655	43,615	48,825	49,000	**51,450**	54,023	56,724	59,560	62,538
6004	IMRF CONTRIBUTIONS	119,384	118,979	117,923	112,147	**114,090**	117,458	122,487	126,506	131,136
6005	FICA/MEDICARE	67,131	68,157	72,339	68,879	**69,888**	72,715	75,831	78,329	81,201
6009	IRMA CONTRIB / CLAIMS	77,231	91,512	116,614	91,158	**100,956**	100,956	100,956	100,956	100,956
6010	HEALTH INSURANCE	150,843	162,957	168,933	164,896	**174,792**	187,787	201,757	216,775	232,919
6020	TRAINING & MEMBERSHIP	3,633	2,285	3,200	3,200	**3,200**	3,200	3,200	3,200	3,200
6021	UNIFORMS	3,201	3,049	4,700	4,700	**4,700**	4,700	4,700	4,700	4,700
	SUBTOTAL	1,363,104	1,378,555	1,443,773	1,398,288	**1,434,627**	1,498,371	1,562,912	1,620,546	1,680,073
		SUPPLIES & MATERIALS								
6100	SUPPLIES	1,964	2,149	3,300	3,300	**3,300**	3,300	3,300	3,300	3,300
6101	PRINTING & POSTAGE	14,428	15,766	12,750	15,150	**12,750**	15,150	12,750	15,150	12,750
6102	GAS & OIL	21,617	14,758	16,000	14,500	**16,000**	16,000	16,000	16,000	16,000
	SUBTOTAL	38,009	32,673	32,050	32,950	**32,050**	34,450	32,050	34,450	32,050
		OPERATIONS & CONTRACTUAL								
6210	TELEPHONE	11,418	11,876	12,467	13,800	**13,800**	13,800	13,800	13,800	13,800
6211	ELECTRIC FEES	33,484	35,113	35,000	38,500	**38,500**	38,500	38,500	38,500	38,500
6220	MAINTENANCE - WATER	150,542	117,833	110,000	110,000	**115,000**	115,000	115,000	115,000	115,000
6230	PROFESSIONAL SERVICES	21,051	47,788	55,000	55,000	**55,000**	55,000	55,000	55,000	55,000
6232	AUDITING	10,755	10,655	12,658	11,095	**12,025**	12,383	13,772	14,185	14,610
6290	WATER PURCHASES-McCOOK	2,217,346	2,448,173	2,750,000	2,680,000	**2,750,000**	2,750,000	2,750,000	2,750,000	2,750,000
6291	LEAK STUDY	22,751	10,816	13,000	13,000	**13,000**	13,000	13,000	13,000	13,000
	SUBTOTAL	2,467,347	2,682,254	2,988,125	2,921,395	**2,997,325**	2,997,683	2,999,072	2,999,485	2,999,910

WATER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
		CAPITAL OUTLAY								
6600	NEW EQUIPMENT	2,154	3,129	5,000	5,000	**5,000**	5,000	5,000	5,000	5,000
6605	COMPUTER EQUIPMENT	1,075	912	1,000	1,000	**1,000**	1,000	1,000	1,000	1,000
6660	EQUIPMENT - RESERVE (ERF)	46,310	46,465	46,465	46,515	**41,639**	41,639	43,439	43,939	45,064
6691	MAINS / IMPROVEMENTS	1,072,383	289,352	1,642,500	1,665,755	**328,700**	-	250,000	250,000	250,000
6692	METERS	30,651	24,290	20,000	20,000	**22,500**	22,500	22,500	22,500	22,500
6693	HYDRANT & VALVES	18,764	6,484	20,000	20,000	**20,000**	20,000	20,000	20,000	20,000
	SUBTOTAL	1,171,337	370,632	1,734,965	1,758,270	**418,839**	90,139	341,939	342,439	343,564
		FINANCING EXPENSES								
6700	BOND PRINCIPAL	85,000	85,000	90,000	90,000	**90,000**	90,000	90,000	95,000	95,000
6701	BOND INTEREST	44,859	44,230	42,530	42,530	**40,730**	38,930	37,130	35,330	33,430
	SUBTOTAL	129,859	129,230	132,530	132,530	**130,730**	128,930	127,130	130,330	128,430
		MISCELLANEOUS EXPENSES								
6899	MISC/LAB EXPENSES	11,533	17,716	13,200	13,200	**11,200**	12,400	11,200	11,200	12,400
	SUBTOTAL	11,533	17,716	13,200	13,200	**11,200**	12,400	11,200	11,200	12,400
	TOTAL FOR DEPARTMENT	5,181,189	4,611,060	6,344,643	6,256,633	**5,024,772**	4,761,974	5,074,304	5,138,451	5,196,428

WATER FUND

Personnel Services	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
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	2	2	2	2	2	2	2	2
Total Part-Time	2	2	2	2	2	2	2	2
TOTAL	11.175	11.175	11.175	11.175	11.175	11.175	11.175	11.175

EXPENSE NOTES

1. Salaries - Full-time

FY2015-16 estimated actual full-time salaries are under budget due to the retirement of a General Utility Worker, net of accrued leave. 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.

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 inputing utility information into the system. This system replaces the existing paper map system. Beginning in FY 2014-15, the cost for implementing the GIS system is shared between the Water ($35,000) and Sewer ($15,000) Funds.

8. Water Purchases - Mc Cook

FY 2015-16 estimated actual 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 2015-16 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 FY2014-15 a leak study was completed in April, 2015. A total of 24 leaks were discovered in the 316,800 lineal feet of water main surveyed. (9 hydrant leaks, 5 main leaks, 6 service leaks, and 4 valve leaks.)

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 still 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.

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.)

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 Pump Station Improvements

The main component of the Village's distribution system is the East Avenue Pump Station located at the intersection of East Avenue and Plainfield Road. Water is received at the pump station from the Village of McCook, re-chlorinated, and redistributed through a network of pipes to individual properties. The existing 1.75 million gallon reservoir and pump station facility at East Avenue was constructed in the early 1980's. In 1993 the pumping capacity of the original station was augmented with the construction of a prefabricated below grade pumping station.

Since many of the current systems at the pump station are nearing the end of their useful life, a preliminary engineering study was completed by Baxter & Woodman in 2010 to assess the condition of this critical piece of infrastructure and its components. The goal of this study was to evaluate the existing equipment, identify equipment that should be scheduled for replacement, assess new technologies that could increase efficiency thus decreasing operating and maintenance costs, and review operations to identify areas for improvement. The study determined that in fact some equipment has reached the end of its useful and should be replaced as replacement parts are no longer available. Additionally, water pumping station

technology has changed significantly over the last thirty years and the implementation of newer technology would decrease the costs of operating the station over time.

From the preliminary engineering study, the scope of work for the project includes the following recommended improvements:

1. Replace existing Supervisory Controls and Data Acquisition (SCADA) equipment with new computer based technology that will allow for remote operations, automatic report writing, enhanced controls, and improved communications and alarm notifications.

2. Replace existing generator, automatic transfer switch and motor controls. Install diesel storage tank for generator that will allow for continuous operation of pump station in the event of an emergency.

3. Replace existing building interior lights.

4. Replace roof.

5. Replace existing motor control center including new motor starters, circuit breakers, surge protection, lighting panel, transformer and connection of all power and control wiring.

6. Replace communications infrastructure and power for access control, security, video surveillance, instrumentation, and control systems.

7. Perform structural inspection of the existing ground storage tank given adjacency of quarry and prepare a summary report of the findings. The water storage tank was last inspected in the late 1990's.

8. Inspect three vertical turbine pumps and associated steel casings by removing pumps and videotaping conditions.

9. Update the existing Emergency Response Plan and Vulnerability Study.

10. Install new dehumidification system for the Main East Avenue Pumping Station in order to reduce maintenance costs due to corrosion associated with condensation on equipment.

11. Assess existing chlorine injection system and potentially modify chlorine system from a gas to liquid system depending on assessment.

12. Upgrade pump control valves to improve operations and reduce electrical costs.

13. Install new isolation valve exterior to the station to provide the ability for redundant effluent water lines from the station for improved operations in the event of an emergency.

A contract with Baxter & Woodman was approved in December 2012 in the amount of $125,776 for detailed engineering design and inspection services for the identified improvements to the East Avenue Pumping Station.

From the preliminary engineering study, review of current operations, assessment of past failures, and consideration of future challenges, staff 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 hypotheses 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 can 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. Based on this analysis, staff recommends that the existing vertical turbine pumps be replaced with new vertical split case pumps inside a new enclosure next to the existing building. The advantage of this configuration is that the pump assembly is 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 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 had been significantly higher (40-50% over engineer's estimates) due to the increase in labor costs. Some bidders indicated that lower prices would be received if the project was re-bid in the 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. Delayed demolition of the existing pump station building and continue to use the existing generator and water feed from McCook.

2. Delayed the purchase and installation of a new electrical generator.

3. Reused the existing water feed control system from McCook.

4. Delayed 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. A contract was approved in February 2015. Agreements were also executed with Baxter and Woodman, Inc. for construction engineering services in the amount of $94,500 for construction engineering services and $201,061 for Supervisory Control and Data Acquisition (SCADA) services.

The total budget for the project is summarized in the following table:

East Avenue Pumping Station Improvements	BUDGET
Expenses	
Engineering Phase 2-Development of Plans/Specifications	125,776
Engineering Phase 3–Construction Engineering	94,500
Construction-Boller Construction Company, Inc.	1,350,000
SCADA System	201,061
Total	**1,771,337**
Funding Sources	
Water Fund – 2012 Bond Issue	503,209
Water Fund - Reserves	1,268,128
Total	**1,771,337**

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.

Construction started in June 2015. Construction of the project is nearing completion. Staff anticipates that testing and operation of the new station will occur in the first quarter of 2016.

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. In general, staff attempts to coordinate water main replacement projects in conjunction with street resurfacing in order to limit disruption and reduce overall project costs. 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.

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 FY 2016-17 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 distruption 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.

Ashland Avenue Water Main Replacement Project

As part of the development at 40 S. Ashland Avenue, the developer was required to provide a fee of $53,700 for the replacement of the water main on Ashland Avenue and the associated parkway restroration. Included within the Water Mains account in FY2016-17 is $53,700 to complete this work.

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 $289,000 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 was completed a year earlier than originally planned, so as to be completed in advance of the Cossitt Avenue Street resurfacing program.

Water Meter Replacement Program

In order to address water loss from aging/worn meters, the Village implemented a water meter replacement program, installing approximately 4,800 residential, commercial, and industrial water meters. The last significant meter change out program was performed over twenty years ago between 1987 and 1990. This water loss through the meters represents one component of unaccounted for water loss in the Village's system. In addition to inaccurate meters, other sources of water loss in the system include water main breaks, hydrant flushing, and leaking water mains.

After a thorough Board review and discussion, funding for the project was approved as part of an Alternate Revenue Water Bonds, Series 2012 issue. The 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 estimated final cost of the project is $1,580,000 which is slightly over the budgeted amount of $1,500,000.

12. Bond Principal/Interest

The FY 2015-16 and subsequent year budgets reflect debt service requirements for the $2.08 million water improvement bonds, issued in August 2012 to fund the water meter replacement program and improvements at the East Avenue Water Pumping Station

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.

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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 294 parking meters.

VILLAGE OF LA GRANGE
PARKING FUND
WORKING CAPITAL SUMMARY THROUGH APRIL 30, 2021

Working Capital, April 30, 2013			1,332,090
Revenues	2013-14	1,262,316	
Expenses	2013-14	(1,415,800)	(153,484)
Working Capital, April 30, 2014			1,178,606
Revenues	2014-15	944,420	
Expenses	2014-15	(795,506)	148,914
Working Capital, April 30, 2015			1,327,520
Reserve for Lot Replacement			(521,890)
Reserve for Garage Maintenance less Kelmar Application FY 2015-16: $150,000			(30,000)
Adjusted Working Capital, April 30, 2015			775,630
Revenues	2015-16	954,990	
Expenses	2015-16	(1,108,538)	(153,548)
Working Capital, April 30, 2016			622,082
Revenues	**2016-17**	**926,000**	
Expenses	**2016-17**	**(1,036,300)**	**(110,300)**
Working Capital, April 30, 2017			**511,782**
Revenues	2017-18	901,000	
Expenses	2017-18	(895,978)	5,022
Working Capital, April 30, 2018			516,804
Revenues	2018-19	974,000	
Expenses	2018-19	(930,124)	43,876
Working Capital, April 30, 2019			560,681
Revenues	2019-20	978,500	
Expenses	2019-20	(970,119)	8,381
Working Capital, April 30, 2020			569,061
Revenues	2020-21	983,000	
Expenses	2020-21	(991,163)	(8,163)
Working Capital, April 30, 2021			560,898

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2/29/2016

PARKING

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
5100	**REVENUES**									
		CHARGES FOR SERVICES								
5220	DECALS - LOT # 13	102,155	89,674	100,000	90,000	**90,000**	90,000	100,000	100,000	100,000
5222	DECALS - VILLAGE LOTS	385,078	413,113	375,000	400,000	**400,000**	400,000	440,000	440,000	440,000
5228	METER RECEIPTS	83,108	82,450	85,000	85,000	**85,000**	85,000	85,000	85,000	85,000
5229	PARKING FINES	188,358	215,511	200,000	185,000	**200,000**	200,000	220,000	220,000	220,000
	SUBTOTAL	758,699	800,748	760,000	760,000	**775,000**	775,000	845,000	845,000	845,000
		INTEREST INCOME								
5500	INVESTMENT INTEREST	874	1,672	2,500	2,000	**3,000**	4,000	5,000	7,500	10,000
	SUBTOTAL	874	1,672	2,500	2,000	**3,000**	4,000	5,000	7,500	10,000
		MISCELLANEOUS REVENUES								
5896	CONTRIB FRM GENERAL FUND	119,000	142,000	145,000	145,000	**148,000**	122,000	124,000	126,000	128,000
5899	MISCELLANEOUS REVENUE	383,743	-		47,990					
	SUBTOTAL	502,743	142,000	145,000	192,990	**148,000**	122,000	124,000	126,000	128,000
	TOTAL REVENUES	1,262,316	944,420	907,500	954,990	**926,000**	901,000	974,000	978,500	983,000

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2/28/2016

PARKING FUND

Revenue Notes

1. Decals – Lot 13 & Village Lots

Residential and commuter parking decal rates are scheduled to increase by $5.00 per month in FY 2018-19. 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. Decal rates were last increased in FY 2013-14.

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 beginning 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.

Decals - Village Lots accounts for commuter and residential decal revenue in Village-owned parking areas. Beginning in FY 2014-15 revenue in this account increased as some commuters have relocated to other Village lots due to the loss of spaces in Lot 13, and as commuters are to returning to the perimeter lots due to improvements in economic conditions.

FY 2014-15 revenue also reflects 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.

2. Meter Receipts

Meter receipts reflect the implementation of new technology beginning in July, 2015 which allows commuters who use the daily parking meter spaces to pay by commuters to pay by smartphone app, texting or calling in; however, coins are still accepted at the meter. A service fee of $.35 is added to the cost of the metered parking space, which is assessed by the software vendor at the time of payment. This program has proven to be extremely popular with commuters with a 33% utilization rate.

Meter revenue also reflects a return of commuters to several of the under-utilized parking spots, perhaps reflective of the lower unemployment rates.

3. Parking Fines

Revenues are based upon parking fines issued by the two Parking Enforcement Officers (PEO's). 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 2015-16 estimated actual revenue is under budget due to staffing and crossing guard shortages which had a negative impact on PEO's enforcement activities.

FY 2014-15 fine revenue increased due to the aggressive efforts of the collection agency collecting on overdue parking tickets which dated back several years. Subsequent year budgets reflect enhanced enforcement efforts resulting in increased compliance.

Parking Fines are also scheduled to increase by $5.00 per month in FY 2018-19 based upon recommendations from the parking consultant. The increase is necessary to offset rising costs associated with the Parking Fund operations and maintenance. Parking Fines were last increased in FY 2013-14.

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 increases to reflect a portion of the proceeds from the previously collected Food and Beverage Tax to offset the reduced revenue resulting from 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 funding plan for sewers and operations provides for the elimination 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 2015-16 includes a reimbursement from IRMA in the amount of $47,990 for repairs to the parking garage resulting from a vehicle striking the west wall of the structure. Miscellaneous revenue FY 2013-14 includes the balance of 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.

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PARKING

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
5100		PERSONNEL								
6000	SALARIES - FULL-TIME	155,420	160,001	160,031	160,286	**162,289**	163,160	169,591	173,377	177,712
	SALARY ALLOCATIONS									
	Salaries - F/T - Admin	27,932	28,205	29,832	29,282	**29,832**	30,760	31,990	33,277	34,623
	Salaries - F/T - Finance	42,252	45,183	43,288	42,713	**43,288**	43,774	45,013	46,291	47,608
	Salaries - F/T - Police	172,869	171,090	175,872	176,595	**182,005**	163,101	173,248	180,763	188,566
	Salaries - F/T - DPW	133,063	132,803	139,334	139,058	**145,537**	154,308	161,591	169,255	176,353
		531,536	537,282	548,357	547,934	**562,950**	555,104	581,434	602,964	624,863
6001	SALARIES - PART-TIME	30,791	32,958	28,447	28,222	**28,670**	29,659	31,216	32,855	34,580
	Salaries - President	-	-	450	300	**450**	450	450	450	450
		30,791	32,958	28,897	28,522	**29,120**	30,109	31,666	33,305	35,030
6002	SALARIES - OVERTIME	718	698	1,000	1,000	**1,000**	1,000	1,000	1,000	1,000
6004	IMRF CONTRIBUTIONS	57,398	56,651	54,136	53,210	**55,358**	52,845	55,064	58,062	59,003
6005	FICA/MEDICARE	32,432	33,334	34,766	34,670	**35,499**	34,706	36,211	37,519	38,844
6009	IRMA CONTRIB / CLAIMS	18,224	14,558	19,721	15,416	**21,295**	21,295	21,295	21,295	21,295
6010	HEALTH INSURANCE	26,354	28,550	28,514	28,514	**29,504**	31,700	34,060	36,598	39,325
6021	UNIFORMS	221	974	1,500	1,500	**1,500**	1,500	1,500	1,500	1,500
	SUBTOTAL	697,674	705,005	716,891	710,466	**736,226**	728,259	762,231	792,243	820,861
		SUPPLIES & MATERIALS								
6100	TOOLS & SUPPLIES	397	657	1,000	1,000	**1,000**	1,000	1,000	1,000	1,000
6101	PRINTING & POSTAGE	12,172	12,413	11,000	11,000	**11,000**	11,000	11,000	11,000	11,000
6102	GAS & OIL	2,462	1,999	3,000	1,500	**3,000**	3,000	3,000	3,000	3,000
	SUBTOTAL	15,031	15,069	15,000	13,500	**15,000**	15,000	15,000	15,000	15,000
		OPERATIONS & CONTRACTUAL								
6210	TELEPHONE	2,800	2,800	2,800	3,100	**3,400**	3,400	3,400	3,400	3,400
6211	UTILITIES - ELECTRIC (St & Lot)	15,049	17,597	16,000	16,000	**16,000**	16,000	16,000	16,000	16,000
6220	MTCE.-EQUIPMENT	4,079	4,910	4,250	5,710	**12,000**	12,000	12,000	12,000	12,000
6225	MTCE. LA GRANGE RD DEPOT	9,387	9,199	10,000	9,000	**10,000**	10,000	10,000	10,000	10,000
6230	PROFESSIONAL SERVICES	1,472	1,440	1,500	1,500	**1,500**	1,500	1,500	1,500	1,500
6232	AUDITING	1,344	1,332	1,586	1,586	**1,503**	1,548	1,722	1,774	1,825
6280	MTCE. PARKING GARAGE	24,522	19,234	40,000	87,990	**40,000**	40,000	40,000	40,000	40,000
	SUBTOTAL	58,653	56,512	76,136	124,886	**84,403**	84,448	84,622	84,674	84,725

PARKING

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
		CAPITAL OUTLAY								
6600	NEW EQUIPMENT	179	1,587	2,500	2,500	**2,500**	2,500	2,500	2,500	2,500
6601	IMPROVEMENTS	632,578	5,119	282,000	194,016	**135,000**	2,000	2,000	10,000	2,000
6610	LOT REPLCMNT - RESERVE	-	-	50,000	50,000	**50,000**	50,000	50,000	50,000	50,000
6660	EQUIPMENT - RESERVE (ERF)	10,295	10,295	11,170	11,170	**11,170**	11,770	11,770	13,702	14,077
	SUBTOTAL	643,052	17,001	345,670	257,686	**198,670**	66,270	66,270	76,202	68,577
		MISCELLANEOUS EXPENSES								
6899	MISCELLANEOUS EXP	1,390	1,919	0	2,000	**2,000**	2,000	2,000	2,000	2,000
	SUBTOTAL	1,390	1,919	0	2,000	**2,000**	2,000	2,000	2,000	2,000
	TOTAL FOR DEPARTMENT	1,415,800	795,506	1,153,697	1,108,538	**1,036,300**	895,978	930,124	970,119	991,163

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PARKING FUND

Personnel Services	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
Parking Enforcement Officer	2	2	2	2	2	2	2	2
Parking/Records Clerk	1	1	1	1	1	1	1	1
Total Full-Time	3	3	3	3	3	3	3	3
Part-Time Clerk	1	1	1	1	1	1	1	1
Total Part-Time	1	1	1	1	1	1	1	1
TOTAL	4	4	4	4	4	4	4	4

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

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 was funded by the Asset Forfeiture Fund. However, the Police Department has determined that the parking software costs are not eligible to be funded by the Asset Forfeiture Fund on a go forward basis.

Additional expenditures in this line item reflect the cost of maintenance and repairs required for the Parking Division's vehicles and equipment.

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 2016-17 budgeted expenses reflect 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, video monitoring/recording system, 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 2015-16 also include structural repairs to the west exterior wall panel of parking garage totaling $47,990. The Village was reimbursed by IRMA for the cost the damage to the wall. As this emergency repair was not included within the fiscal year budget, a budget amendment will be prepared at year end to reflect the additional expense.

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 2016-17 budget reflects $125,000 for improvements in Lot 6, located behind the Police and Fire Stations. The existing surface is in poor condition and in need of repair.

The FY 2015-16 budget included scheduled improvements in Lot 12, located at the corner of Bluff and Burlington Avenues ($132,000). This lot is primarily used by commuters accessing the LaGrange Road train station. During construction, decal holders for Lot 12 were redirected to park in other authorized zones.

Staff incorporated the resurfacing of Lot 12 into the street resurfacing program in order to gain economies of scale, resulting in the project being completed significantly under budget for approximately $72,000. The funding for the parking lot resurfacing was kept separate from the roadway surfacing program which utilized MFT funds.

Also budgeted in FY 2015-16 was the re-application of Kelmar in the parking structure, located at the corner of Harris and 6th Avenues ($150,000). As part of the design of the sturcure, a protective coating called Kelmar was applied to the driving surfaces to protect the concrete and steel reinforcement. This coating is 10 years old and has worn out in a number of locations, specifically areas on the top deck of the parking sturcutre that are exposed to plowing, salt, sunlight and other weather condiitons.

In order to continue to receive the benefits of this protective coating, the re-application of this product was also completed under budget for approxmatly $122,000. The scope of the work included the recoating, water proofing repairs, crack and joint sealing and pavement markings.

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.

Seal coating for all Village lots is budgeted in the amount of $10,000 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

Previously, 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 previous 3-wheel parking vehicles.

During FY 2014-15 one of the SMART cars (#516) was replaced due to mechanical failure (blown 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 revenue. The ERF schedules have been adjusted to reflect the purchase of the replacement vehicle in FY 2014-15.

12. Miscellaneous Expense

Miscellaneous expenditures include credit card charges for payments of parking tickets and purchases of residential and commuter decals.

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.

The Equipment Replacement Fund provides for the routine replacement of equipment on a defined schedule. Replacing equipment at regular intervals allows the Village to operate newer equipment, which lowers costs by reducing maintenance expenditures and providing a greater trade-in value on existing equipment. The cost savings realized by sustaining a newer fleet reduces maintenance costs in both parts and the personnel required to make repairs or taking vehicles to repair facilities. Also, replacing older equipment reduces equipment downtime and increases equipment reliability, which is especially important for emergency vehicles.

In addition, the Village's mechanic performs an assessment of the vehicle scheduled for replacement to determine if the vehicle needed to be replaced based on its current condition and expected maintenance.

FY 2016-17 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.

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VILLAGE OF LA GRANGE
EQUIPMENT REPLACEMENT FUND
WORKING CAPITAL SUMMARY THROUGH APRIL 30, 2020

Working Capital, April 30, 2013			3,225,512
Revenues	2013-14	439,325	
Expenses	2013-14	(386,879)	52,446
Working Capital, April 30, 2013			3,277,958
Revenues	2014-15	498,296	
Expenses	2014-15	(286,868)	211,428
Working Capital, April 30, 2014			3,489,386
Revenues	**2015-16**	510,837	
Expenses	**2015-16**	(1,065,108)	(554,271)
Working Capital, April 30, 2015			**2,935,115**
Revenues	2016-17	**455,568**	
Expenses	2016-17	**(935,500)**	**(479,932)**
Working Capital, April 30, 2016			**2,455,183**
Revenues	2017-18	459,460	
Expenses	2017-18	(356,000)	103,460
Working Capital, April 30, 2017			2,558,643
Revenues	2018-19	473,381	
Expenses	2018-19	(235,000)	238,381
Working Capital, April 30, 2018			2,797,024
Revenues	2019-20	489,003	
Expenses	2019-20	(652,000)	(162,997)
Working Capital, April 30, 2019			2,634,027
Revenues	2020-21	497,654	
Expenses	2020-21	(309,000)	188,654
Working Capital, April 30, 2020			2,822,681

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02/29/16

EQUIPMENT REPLACEMENT FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
6000	**REVENUES**									
5500	INVESTMENT INCOME	8,089	10,387	10,000	10,000	**10,000**	10,000	15,000	20,000	25,000
5899	MISCELLANEOUS INCOME	-	41,948	30,000	53,238	-	-	-	-	-
	SUBTOTAL	8,089	52,335	40,000	63,238	**10,000**	10,000	15,000	20,000	25,000
		CHARGES FOR SERVICES								
5902	ADMINISTRATION	-	-	-	-	-	-	-	-	-
5903	FINANCE	2,813	2,813	2,813	2,813	**2,813**	3,375	3,375	3,375	3,375
5906	COMMUNITY DEVLPMNT	-	-	-	-	-	-	-	-	-
5907	POLICE	96,266	97,489	98,239	98,239	**93,822**	94,322	94,322	97,489	97,489
5909	FIRE	100,235	105,175	102,196	102,196	**103,123**	100,901	100,901	107,856	107,856
5910	BLDGS & GRNDS	9,583	9,583	9,583	9,583	**9,583**	9,583	9,583	9,583	9,583
5911	PUBLIC WORKS	126,624	133,717	136,659	136,659	**133,419**	136,199	140,488	140,488	142,639
	SUBTOTAL - GENERAL FUND	335,521	348,777	349,490	349,490	**342,760**	344,380	348,669	358,791	360,942
		CHARGES FOR SERVICES-OTHER FUNDS								
5924	ETSB FUND	-	-	-	-	-	-	-	-	-
5950	WATER FUND	46,310	46,465	46,515	46,515	**41,639**	41,639	43,439	43,939	45,064
5951	PARKING FUND	10,295	10,295	11,170	11,170	**11,170**	11,770	13,702	13,702	14,077
5980	SEWER FUND	39,110	40,424	40,424	40,424	**49,999**	51,671	52,571	52,571	52,571
	SUBTOTAL - OTHER FUNDS	95,715	97,184	98,109	98,109	**102,808**	105,080	109,712	110,212	111,712
	TOTAL REVENUES	439,325	498,296	487,599	510,837	**455,568**	459,460	473,381	489,003	497,654
	EXPENSES									
		CAPITAL OUTLAY								
6610	EQUIPMENT/ADMINISTRATION	-	-	-	-	-	-	-	-	-
6611	EQUIPMENT/FINANCE	-	-	-	-	-	25,000	-	-	-
6612	EQUIPMENT/BLDGS & GRNDS	-	120,200	-	-	-	-	-	-	-
6613	EQUIPMENT/COMM.DEVLPMNT	-	-	15,000	-	**30,000**	15,000	-	-	-
6614	EQUIPMENT/POLICE	237,359	62,110	83,000	57,130	**273,000**	25,000	-	237,000	-
6615	EQUIPMENT/FIRE	-	24,400	228,000	99,475	-	103,000	20,000	240,000	-
6616	EQUIPMENT/PUBLIC WORKS	51,246	20,386	138,000	274,711	**215,000**	111,000	140,000	140,000	99,000
	SUBTOTAL - GENERAL FUND	288,605	227,096	464,000	431,316	**518,000**	279,000	160,000	617,000	99,000
6617	EQUIPMENT/WATER FUND	54,385	10,334	80,000	80,000	**115,000**	-	-	35,000	140,000
6618	EQUIPMENT/PARKING FUND	-	13,301	-	-	**42,500**	-	75,000	-	20,000
6619	EQUIPMENT/SEWER FUND	-	33,693	110,000	110,000	**260,000**	77,000	-	-	50,000
6620	EQUIPMENT/ETSB FUND	43,889	2,444	-	443,792	-	-	-	-	-
	SUBTOTAL - OTHER FUNDS	98,274	59,772	190,000	633,792	**417,500**	77,000	75,000	35,000	210,000
	TOTAL EXPENSES	386,879	286,868	654,000	1,065,108	**935,500**	356,000	235,000	652,000	309,000

BUD17\17ERFBUD
2/28/2016

EQUIPMENT REPLACEMENT FUND

NOTES

1. Miscellaneous Income

The FY 2015-16 revenue reflects a grant in the amount of $30,188 received through the Metropolitan Mayors Caucus to partially fund the replacement of the boilers at the Police/Fire Department. Grant funding was provided as part of the Illinois Energy Now Program, to help local governments update and retrofit public facilities to improve energy efficiency.

FY 2015-16 revenue also includes reimbursement from IRMA for the replacement of a police squad car which was totaled in an accident, less the applicable deductible.

Miscellaneous income in FY 2014-15 includes the sale of obsolete Village vehicles with limited trade-in value sold at the WCMC auction and/or on-line.

Due to accounting standards and 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.

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 for General Fund Departments.

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:

Equipment to be Replaced	Department	Budget
2005 Administrative vehicle #45	Community Development	$15,000
2003 Administrative vehicle #46	Community Development	$15,000
Police Squad cars (6)	Police	$210,000
Portable Speed Signs (4)	Police	$23,000
Surveillance Cameras	Police	$40,000
2003 INTL 7400 dump tri-axel #8	DPW/WTR	$140,000
2008 Ford Ranger #9	DPW/WTR	$24,000
2003 INTL 7400 dump #21	DPW	$100,000
2008 Ford Explorer #62	DPW/WTR	$24,000
2008 Ford F250 4 x 4 crew cab #77	DPW/WTR	$42,000
2006 Ford F150 pick up #514	Parking	$25,000
2011 PEO Smart Car #515	Parking	$17,500
2000 IH 2554 Sewer Vactor #17	Sewer	$260,000
TOTAL		**$935,500**

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 2016-17. In addition, due to the good condition of the Community Development administrative vehicles their 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

Expenditures in FY 2015-16 are under budget due to the delayed replacement of the K9 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 2016-17.

FY 2015-16 expenditures also include the replacement of a Police squad car which was totaled in an accident (see Miscellaneous Income).

FY 2014-15 expenditures include the Police Department's shared cost of $24,400 for the emergency replacement of the two boilers at the Police/Fire Department. See Building & Grounds for more information.

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 proposing to 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

Expenditures in FY 2015-16 are significantly under budget due to the Fire Department being the recipient of Assistance to Firefighter Grant for the replacement of the department's Self Contained Breathing Apparatus (SCBA). Grant funds of $122,538 will be received to purchase SCBA equipment totaling $128,988, with the Village funding the remaining 5% match of $6,449.

FY 2014-15 expenditures reflect the Fire Department's shared cost of $24,400 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 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.

The Fire Department will continue to monitor the department's fleet as new opportunities may present themselves which may impact the type and number of vehicles best suited for firefighting and emergency medical services on a go-forward basis.

9. Building & Grounds

Expenditures in FY 2014-15 reflect 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 - $24,400, and Fire - $24,400. The Village also received a grant in the amount of $30,188 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.

Beginning in 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 $293,000 were available in ERF for completion of the project in FY 2011-12 and FY 2012-13.

10. Public Works

FY 2015-16 estimated actual expenditures are significantly over budget due to delayed replacement of dump truck #4 in the amount of $136,711, which included new equipment (radius dump body system with conveyor) to enhance snow plowing operations. Although the dump truck was budgeted and ordered in FY 2014-15, delivery did not occur until July 2015 and therefore not paid for until after the start of FY 2015-16 (May 1, 2015).

In addition, the previous 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; however, the Village's mechanic performed an assessment of each of the vehicles to determine if replacement 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 2015-16 estimated actual expenditures include the replacement of the New Holland Front End Loader (#12) in the amount of $70,000. The replacement of this vehicle is shared equally with Public Works.

12. Sewer Fund

FY 2015-16 estimated expenditures include the scheduled replacement of the portable sewer camera and television equipment which were delayed one year due to other department priorities. Public Works employees have continued to use the existing equipment until such time the necessary research for the purchase of the new sewer camera system is completed.

FY 2015-16 estimated actual expenditures also include the replacement of the Case 580 Backhoe (#22) in the amount of $90,000. The replacement of this vehicle is shared equally with Water Fund.

13. ETSB Fund

FY 2015-16 estimated actual expenditures include the transfer of remaining available ETSB reserves within the ERF Fund for costs associated with the establishment of the consolidated dispatch center: Lyons Township Area Communication Center (LTACC). The Village anticipates the operation of the combined dispatch center will be cost-neutral, with expected long-term savings from the replacement of a single 911 systems & equipment. However, the three Villages are currently front loading improvements for implementation of LTACC. The Village of La Grange will utilize these ETSB reserves to fund these initial set-up costs. The LTACC operating boards will endeavor to stay within the original budget; but final set up may require some additional funding. Additional information on LTACC can be found in the Emergency Telephone Systems Board (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.

Expenses in FY 2013-14 include the replacement of MDT's to coincide with the purchase of the new squad cars.

14. Parking Fund

FY 2014-15 expenditures include the unscheduled replacement of a Parking Enforcement vehicle, #516, due to mechanical failure (blown 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 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.

16. Fund Balance

The Equipment Replacement Fund projects a large ending Fund Balance at April 30, 2016, 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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	2015-16 EST. ACT	PROPOSED 2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2020-21 BUDGET	2020-21 BUDGET
REVENUES						
5500 INVESTMENT INCOME	10,000	**10,000**	10,000	15,000	20,000	25,000
5899 MISCELLANEOUS INCOME	53,238	-	-	-	-	-
SUBTOTAL	63,238	**10,000**	10,000	15,000	20,000	25,000
5902 TRF FM/ADMINISTRATION	-	-	-	-	-	-
5903 TRF FM/FINANCE	2,813	**2,813**	3,375	3,375	3,375	3,375
5906 TRF FM/COM DVLP	-	-	-	-	-	-
5907 TRF FM/POLICE	98,239	**93,822**	94,322	94,322	97,489	97,489
5909 TRF FM/FIRE	102,196	**103,123**	100,901	100,901	107,856	107,856
5910 TRF FM/BLDGS & GRNDS	9,583	**9,583**	9,583	9,583	9,583	9,583
5911 TRF FM/PUBLIC WORKS	136,659	**133,419**	136,199	140,488	140,488	142,639
SUBTOTAL-GENERAL FUND	349,490	**342,760**	344,380	348,669	358,791	360,942
5924 TRF FM/ETSB FUND	-	-	-	-	-	-
5950 TRF FM/WATER FUND	46,515	**41,639**	41,639	43,439	43,939	45,064
5951 TRF FM/PARKING FUND	11,170	**11,170**	11,770	13,702	13,702	14,077
5980 TRF FM/SEWER FUND	40,424	**49,999**	51,671	52,571	52,571	52,571
SUBTOTAL-OTHER FUNDS	98,109	**102,808**	105,080	109,712	110,212	111,712
TOTAL REVENUE	510,837	**455,568**	459,460	473,381	489,003	497,654
EXPENDITURES						
6610 EQUIPMENT/ADMIN	-	-	-	-	-	-
6611 EQUIPMENT/FINANCE	-	-	25,000	-	-	-
6612 EQUIPMENT/BLDGS & GRNDS	-	-	-	-	-	-
6613 EQUIPMENT/COM DVLP	-	**30,000**	15,000	-	-	-
6614 EQUIPMENT/POLICE	57,130	**273,000**	25,000	-	237,000	-
6615 EQUIPMENT/FIRE	99,475	-	103,000	20,000	240,000	-
6616 EQUIPMENT/PUBLIC WORKS	274,711	**215,000**	111,000	140,000	140,000	99,000
SUBTOTAL-GENERAL FUND	431,316	**518,000**	279,000	160,000	617,000	99,000
6620 EQUIPMENT/WATER FUND	80,000	**115,000**	-	-	35,000	140,000
6617 EQUIPMENT/PARKING FUND	-	**42,500**	-	75,000	-	20,000
6618 EQUIPMENT/SEWER FUND	110,000	**260,000**	77,000	-	-	50,000
6619 EQUIPMENT/ETSB FUND	443,792	-	-	-	-	-
SUBTOTAL - OTHER FUNDS	633,792	**417,500**	77,000	75,000	35,000	210,000
TOTAL EXPENSES	1,065,108	**935,500**	356,000	235,000	652,000	309,000
WORKING CAPITAL, BEGINNING	3,489,386	**2,935,115**	2,455,183	2,558,643	2,797,024	2,634,027
REVENUES OVER(UNDER) EXPENSES	(554,271)	**(479,932)**	103,460	238,381	(162,997)	188,654
WORKING CAPITAL, ENDING	2,935,115	**2,455,183**	2,558,643	2,797,024	2,634,027	2,822,681

REQUIRED PER DEPARTMENT ERF SCHEDULES

DEPT / FUND	ACTUAL BALANCE THROUGH FY 2014-15	REQUIRED BALANCE THROUGH FY 2014-15	DIFF	Percent Funded
ADMIN	-	-	-	0.00%
FINANCE	18,636	18,750	(114)	99.39%
COM DVLP	45,100	45,000	100	100.22%
POLICE	328,346	343,676	(15,330)	95.54%
FIRE	694,610	786,614	(92,004)	88.30%
BLDG/GRD	-	(1,200)	(1,200)	0.00%
DPW	1,051,464	1,120,288	(68,824)	93.86%
GENERAL FUND	2,138,156	2,313,128	(177,372)	92.44%
ETSB	443,792	460,254	(16,462)	96.42%
WATER	359,563	297,105	62,458	121.02%
PARKING	115,774	81,611	34,163	141.86%
SEWER	462,289	447,167	15,122	103.38%
OTHER FUNDS	1,381,418	1,286,137	95,281	107.41%
TOTAL	3,519,574	3,599,265	(82,091)	97.79%

WORKING CAPITAL = CURRENT ASSETS - CURRENT LIAB

	Y/E 4/30/15	
IPTIP	145,090	
IMET	601,229	
INVESTMENTS	2,739,366	
ACCR INTEREST	3,701	- ASSETS
-		
A/P OR DUE TO/FROM	-	- LIAB
WORKING CAPITAL	3,489,386	

17ERFBUD.xls ERF SUM tab

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 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	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21	EST LIFE	RPLCM DATE	FISCAL YEAR 2014-15	CONTRIB YEARS INCURRED	EST TOTAL REQUIRED YR END FUNDING FY 2014-15 (RPLC*% CNTRB)
	FINANCE																										
														Extend useful life of equipment by one year.													
	Cash Regist/Bar Coding	7	13,750	12,375	2002-03	2,250	2,250	2,250	2,250	2,250													8	2017	2015	6	18,750
		7	17,500	15,750	2009-10						3,214		3,214	2,813	2,813	2,813	2,813	2,813	3,375	3,375	3,375	3,375	8	2025	2015	-2	-
		8	25,000	22,500	2017-18																						
		8	30,000	27,000	2025-26																						18,750
	Interest/Expense Adj. To Actual																										
	TOTAL TRANSFERS IN					2,250	2,250	2,250	2,250	2,250	3,214	-	3,214	2,813	2,813	2,813	2,813	2,813	3,375	3,375	3,375	3,375	Less:	FY	2015	Purchases	-
																											18,750

UNIT NO.	DESCRIPTION	EST. LIFE	RPLCM COST	RPLCM* COST@90%	RPLCM DATE	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	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
	FINANCE																					
	Cash Regist./Bar Coding										26,467	**E-mail exchange server.** No upgrades currently required for accounting software.							25,000			
	TOTAL EXPENSES					-	-	-	-	-	26,467	-	-	-	-	-	-	-	25,000	-	-	-

*Replacement @ 90% FY 1994-95 on to reflect accrued interest.

2/28/2016
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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	ACTUAL 2014-15	BUDGET 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21	EST LIFE	RPLCM DATE	FISCAL YEAR 2014-15	CONTRIB YEARS INCURRED	EST TOTAL REQUIRED YR END FUNDING FY 2014-15 (RPLC*% CNTRB)
	COMMUNITY DEVELOPMENT																									
45	2007 Ford Taurus*	7	17,000	15,300	2005-06	2,186																10	2016	2015	9	15,000
		10	21,000	18,900	2016-17		2,700	2,700	2,700	2,700		2,700	**Eliminate Reserve for Community Development vehicles. Maintain available funds of $45,000. Replace vehicles on as need basis with available funds.**									10	2020	2015	5	
		10	25,000	22,500	2026-27																					
46	2003 Ford Taurus	7	14,000	12,600	2003-04																	7	2012	2015	10	15,000
		10	18,900	17,010	2013-14	2,430	2,430	2,430	2,430	2,430		2,957										10	2022	2015	3	
		10	23,000	20,700	2022-23																					
47	2008 Ford Taurus**	7	16,500	14,850	2007-08	2,121	2,121															10	2017	2015	8	15,000
		10	22,000	19,800	2017-18			2,829	2,829	2,829		2,829										10	2027	2015	-2	
		10	25,000	22,500	2027-28																					
																						No addtl contributions-Avail for replacement				45,000
	Interest/Expense Adj. To Actual																									
	TOTAL TRANSFERS IN					6,737	7,251	7,959	7,959	7,959	-	8,486	-	-	-	-	-	-	-	-	-	Less:	FY	2015	Purchases	-
																										45,000

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	BUDGET 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
	COMMUNITY DEVELOPMENT																				
45	2007 Ford Taurus						9,964										**15,000**				
46	2003 Ford Taurus												**(Delay purchase of car #46 three years to FY 2016-17)**				**15,000**				
47	2008 Ford Taurus							15,778							-			15,000			
	Computer Equipment												**Vechiles to be evaluated by Village mechanic prior to relacement**								
	TOTAL EXPENSES					-	9,964	15,778	-	-	-	-	-	-	-	-	30,000	15,000	-	-	-

Replacement @ 90% FY 1994-95 on to reflect accrued interest.

* Replacement delayed one year due to good condition of vehicle.

**Purchase delayed one year due to exploration of alternate fuel mandate.

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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	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21	EST LIFE	RPLCM DATE	FISCAL YEAR 2014-15	CONTRIB YEARS INCURRED	EST TOTAL REQUIRED YR END FUNDING FY 2014-15 (RPLC*% CNTRB)
	POLICE																									
	Scales-combined Have 11k	8	11,000	9,900	2008-09	1,238	1,238	1,238														9	2017	2015	7	19,444
	avail in FY 2009-10 for prch@	9	25,000	22,500	2017-18				2,813	2,813		2,813	2,500	2,500	2,500	2,500	**2,500**					9	2026	2015	-2	
		9	30,000	27,000	2026-27													3,000	3,000	3,000	3,000					
512	1989 Dodge Van	10	20,000	18,000	1999-00																					
517	2005 Ford Explorer	6	18,000	16,200	2004-05																	9	2013	2015	11	25,000
	(Investigator's Vehicle)	9	25,000	22,500	2013-14	2,700	2,700	2,700	2,700	2,500		3,086	3,375									8	2020	2015	3	11,250
		8	30,000	27,000	2020-21									3,375	3,375	3,375	**3,375**	3,375	3,375	3,375	3,375					
518	2006 Dodge Charger	6	19,000	17,100	2005-06	3,450																8	2013	2015	10	25,000
	(Investigator's Vehicle)	8	25,000	22,500	2013-14		3,214	3,214	3,214	3,214		3,214	2,813									8	2021	2015	2	7,500
		8	30,000	27,000	2021-22									3,375	3,375	3,375	**3,375**	3,375	3,375	3,375	3,375					
500	2004 Chevy Impala	7	18,000	16,200	2004-05																					
	1997 Ford Crown Vic	7	20,000	18,000	2011-12	2,571	2,571	2,571	2,571	2,571												8	2019	2015	4	11,000
	(Chief's Vehicle)	8	22,000	19,800	2019-20							2,829	2,475	2,475	2,475	2,475	**2,475**	2,475	2,475	2,475	2,475					
											Original proposal to leave funding for squad cars (due to short useful life of 2 yrs) when eliminating 1 year ERF funding; however, due to PD extending useful life to 3 years, funding can be fully eliminated in FY 10-11														
520 -	2005 Ford Crown Vic	2	122,000	122,000	2003-04																					
526	6 Marked Squads	2	129,000	129,000	2005-06																					
FY 07-08 Avail Fund to Purch 7th Squad for P/T		2	136,000	136,000	2007-08	68,000	68,000																			
Increase to $150k due to addtl squad (7) >>>>		2	150,000	150,000	2009-10			75,000	75,000		**Purchase of squad cars delayed to FY 203-14**															
		4	205,000	205,000	2013-14					77,500	-	77,500	58,333									3	2016	2015	2	140,000
		3	210,000	199,500	2016-17									66,500	66,500	66,500						3	2019	2015	-1	
		3	215,000	204,250	2019-20												**68,083**	68,083	68,083			3	2022	2015	-4	
		3	225,000	213,750	2022-23															71,250	71,250					
519	2004 Ford Expedition - K9 Unit		25,000		2004-05																					
		5	30,000	27,000	2009-10	5,400	5,400	5,400	5,400													6	2015	2015	6	-
		6	35,000	31,500	2015-16					5,250		6,300	5,250	5,250	5,250							6	2021	2015	0	-
	Replace in FY 2004-05 using avail ERF	6	40,000	36,000	2021-22											6,000										
	Funds from not replacing in FY 01-02															Per Chief Strasser remove from ERF - Utilize DEA funds for K9 expenses										
	Pistol Range	15	150,000	135,000	2006-07	9,000		replaced (06-07)early at total cost of $79,000 using available funds														16	2022	2015	9	70,313
	Pistol Range	16	125,000	100,000	2022-23		9,000	7,500	7,500	6,667		6,667	6,250	6,250	6,250	6,250	**6,250**	6,250	6,250	6,250	6,250					
	Portable Pole Mounted Speed Signs (4)	10	15,000	13,500	2010-11	1,350	1,350	1,350														6	2014	2015	7	23,000
	(Formally Traffic Speed Sign)	6	23,000	20,700	2014-15				4,140	4,140		4,140	3,450	3,450								6	2020	2015	1	4,333
		6	26,000	23,400	2020-21										3,900	3,900	**3,900**	3,900	3,900	3,900	3,900					
	Surveillance Camera's PD	11	40,000	34,000	2014-15	3,600	3,600	3,600	3,600	3,400		3,400	3,091	3,091								11	2014	2015	12	40,000
		11	50,000	42,500	2025-26										3,864	3,864	**3,864**	3,864	3,864	3,864	3,864	11	2025	2015	1	4,545
	(Orig purch from Police New Equip 30k-FY02-03)																									
	Computer Equipment	7	20,000	18,000	2002-03																					
		7	20,000	18,000	2008-09																					
																										381,386
	Interest/Expense Adj. To Actual					(5,000)	(1,000)															Less	FY	2015	Purchases	(37,710)
	TOTAL TRANSFERS IN					92,309	96,073	102,573	106,938	108,055	-	109,949	87,536	96,266	97,489	98,239	**93,822**	94,322	94,322	97,489	97,489					343,676

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	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
	POLICE DEPARTMENT																				
	Boiler at PD/FD Station														24,400	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												26,221						
517	2005 Ford Explorer					20,667	Purch delayed 1 yr added 1 yr reserve of $3,200 & changed useful life to 7 year										25,000	**postpone purchase 2 years to FY 2015-16**			
518	2006 Dodge Charger						22,890	Purch delayed 1 yr added 1 yr reserve of $3,500 & changed useful life to 7 year												22,000	
500	2004 Chevy Impala - Chief							(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)				20,230									
520-526	2005 Ford Crown Vic FY 07-08 Avail Budgeted Funds to Purch 7th Squad for P/T Officers					114,688 (5/05)		137,677 (8/07)		148,062 (6/09)	24,514 (replace totaled squad/reimb IRMA (5/13 est)			237,359 (due to delays, squads replaced March, 2014)	11,489		**210,000 (5/16)**			215,000 (5/19)	
	Squad 525 totaled in accident, replaced Oct,. 2015 with Ford Utility Interceptor - $34,750 less reimb from IRMA of $23,050.																32,130	**Squae #535 totaled-IRMA reimb $23,050**			
519	2004 Ford Expedition - K9 Unit**			34,755						26,598								**35k remove from ERF-Utilize DEA funds for K9**			
	Pistol Range						78,850	budget amend to replace early using available funds													
	Portable Pole Mounted Speed Signs (4) (Formally Traffic Speed Sign)					Misc-Purchased Van with addtl $12,000 from BADGE grant utilizing $3,000 from ERF excess reserve			Move up 2 years to purch mobile speed signs 12k avail, bal from reserve	20,240								**23,000 postpone purchase 2 years to FY 2016-17**			
	Surveillance Camera's PD																**40,000 Postponed 2 years to FY 2016-17**				
	TOTAL EXPENSES					135,354	101,540	137,677	29,967	174,660	**24,514**	20,230	0	237,359	62,110	57,130	**273,000**	**25,000**	0	**237,000**	0

*Replacement @ 90% FY 1994-95 on to reflect accrued interest

** The purchasse 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

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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	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21	EST LIFE	RPLCM DATE	FISCAL YEAR 2014-15	CONTRIB YEARS INCURRED	EST TOTAL REQUIRED YR END FUNDING FY 2014-15 (RPLC*% CNTRB)
	FIRE DEPARTMENT																				
1115	2002 Lifeline/ 2001 Freightliner Ambu	11	240,000	204,000	2019-20		20,400	18,545	18,545	18,545	18,545	**18,545**	18,545	18,545			11	2019	2015	7	152,727
	Currently Reserve Staus																				
1114	2009 Ford Ambulance	11	330,000	280,500	2030-31										25,500	25,500	11	2030	2015	-4	
	(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)																				
1183	2005 Ford Expedition	11	48,000	40,800	2016-17		4,080	3,709	3,709	3,709	3,709	**4,636**	Extend to FY 2017-18				11	2016	2015	10	43,636
	(Command Vehicle)	11	60,000	51,000	2028-29								4,636	4,636	4,636	4,636	11	2028	2015	-2	
1182	2003 Ford Explorer	11	30,000	27,000	2014-15		3,343	2,588	2,455	2,864							11	2014	2015	12	30,000
	(Fire Prevention)	11	35,000	31,500	2025-26						2,864	**2,864**	2,864	2,864	2,864	2,864	11	2025	2015	1	3,182
								Chief extended for replacement in May 15 (FY 2015-16													
1111	2012 Multi Purpose Vehicle	20	186,400	167,760	2013-14		20,970	19,357													
		13	279,600	251,640	2013-14																
			466,000																		
		12	715,000	607,750	2024-25				53,625	53,625	50,646	**50,646**	50,646	50,646	50,646	50,646	12	2024	2015	3	178,750
	(Replacement cost based upon maintain 1111 in reserve status after 12 years, and purchase 2nd MPV new (850K). Maintain Engine & Pumper as long as not cost prohibitive. Eliminate Engine & Pumper from fleet with no additional reserve; possibly trade-in on second MPV plus reserve of $135k from #1112, or sell outright)																				
1112	2004 Luverne Pumper	11	185,000	157,250	2015-16		15,725	14,295		Do Not Replace							11	2015	2015	11	135,000
																		(Apply 135k toward purchse of MPV in FY 2024-15)			
1113	1991 Pierce Engine Company									Do Not Replace											
	- Currently Reserve Staus																				
	(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)																				
1101	2006 Ford Explorer	11	30,000	25,500	2017-18		2,040	1,855	2,318	2,318	2,318	**2,318**					11	2017	2015	9	24,545
	(Chief's Vehicle)	11	35,000	29,750	2028-29		Chief exeneded for replacement in May 17 (FY 2017-18)						2,705	2,705	2,705	2,705	11	2028	2015	-2	
	SCBA Breathing Air compressor	11	20,000	17,000	2014-15		1,700	1,545	1,545								11	2014	2015	12	20,000
		11	25,000	21,250	2025-26					1,932	1,932	**1,932**	1,932	1,932	1,932	1,932	11	2025	2015	1	2,273
	(Shared & Housed w/ La grange Park - delay replacment 3-5 years?)																				
	SCBA Tanks & Units	13	128,000	115,200	2014-15		9,600	8,862	8,862								13	2014	2015	14	128,000
		13	170,000	153,000	2027-28					11,769	11,769	**11,769**	11,769	11,769	11,769	11,769	11	2027	2015	-1	
	Combined units and tanks to ensure compatable 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	2015	12	25,000
	Life Pak - #1114	11	25,000	21,250	2014-15		2,125	1,932	1,932								11	2014	2015	12	25,000
	Life Pak - #1111 - purch FY 05-06	4	25,000	21,250	2017-18				5,313	5,313	5,313	**5,313**					4	2017	2015	2	12,500
		11	33,000	28,050	2025-26					2,550	2,550	**2,550**	2,550	2,550	2,550	2,550	11	2025	2015	1	3,000
		11	33,000	28,050	2025-26					2,550	2,550	**2,550**	2,550	2,550	2,550	2,550	11	2025	2015	1	3,000
		11	35,000	29,750	2028-29								2,705	2,705	2,705	2,705	11	2028	2015	-2	
								Excelerated purchase of lifepak #1111, previously not in ERF													
																					786,614
	Interest/Expense Adj. To Actual																Less:	FY		2015 Purchases	-
	TOTAL TRANSFERS IN					-	82,108	74,621	100,235	105,175	102,196	**103,123**	100,901	100,901	107,856	107,856					786,614

*Replacement @ 90% FY 1994-95 on to reflect accrued interest. In FY 1999-00 addt'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 proceeeds 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	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
	FIRE DEPARTMENT															
	Boiler at PD/FD Station									24,400	Balance shared with PD/$100k in B&G ERF From Fire reserve funds					
1114	2009 Ford Ambulance														240,000	
1115	2002 Lifeline/ 2001 Freightliner Ambulance															
1183	2005 Ford Expedition (Command Vehicle)												48,000	Per Chief: Extend 1 year to FY 17-18		
1101	2006 Ford Explorer (Chief's Vehicle)												30,000			
1111	2012 Multi Purpose Vehicle						442,700	24,279	addtl equip MPV							
					proceeds sale of ladder truck		108,293									
1112	2004 Luverne Pumper		**Do not Replace**		total cost		550,993									
1182	2003 Ford Explorer (Fire Prevention-possiby replace with 4whl drive pick-up)										30,000					
	SCBA Breathing Air Compressor **(Shared & Housed w/ La grange Park - delay replacment 3-5 years?)**													20,000	**Postponed 3 years pending discussions with LG Pk**	
	SCBA Spare Tanks & Units (Combined)			Available from spare tank reserve to be replaced in FY 2011-12							6,150	**(128k budet: funding primarily through grant funds)**				
	Life Pak - #1115			All units to be replaced at one time due to compatability of equipment							31,663	**(25k budget: addtl ERF funds used from SCBA equip)**				
	Life Pak - #1114			ERF schedule needs to be adjusted based on purchase							31,663	**(Two life paks purchased May, 2015)**				
	Life Pak - #1111												25,000			
	Computer Equipment															
	TOTAL EXPENSES					-	442,700	24,279	-	24,400	99,475	-	103,000	20,000	240,000	0

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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	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21	EST LIFE	RPLCM DATE	FISCAL YEAR 2014-15	CONTRIB YEARS INCURRED	EST TOTAL REQUIRED YR END FUNDING FY 2014-15 (RPLC*% CNTRB)
	BUILDING & GROUNDS																									
	HVAC System - Village Hall	7	190,000	171,000	2002-03																					
		5	145,000	130,000	2007-08	26,000	26,000																			
		3	76,500	68,850	2010-11			22,950	22,950	21,675	**(Additional reserve due to rebudgeting HVAC project)**															
			411,500																							
	It has been determined the current HVAC system can be maintained for an additional 5 years with 60k in maintenance in FY 2002-03																									
	The annual reserve will continue to accumulate to 275k for replacement of boiler and air conditioner in FY 2007-08																									
	Emergency Generator - DPW	5	74,000	66,600	2012-13			13,320	13,320	13,320		13,320										5	2012	2015	8	74,000
		15	100,000	80,000	2027-28								5,333	5,333	5,333	5,333	**5,333**	5,333	5,333	5,333	5,333	15	2027	2015	3	20,000
	Dispatch gen undersized for DPW, evaluate for possible use at VH																									
	HVAC System - Village Hall	20	100,000	85,000	2030-31							4,250	4,250	4,250	4,250	4,250	**4,250**	4,250	4,250	4,250	4,250	20	2030	2015	5	25,000
			($190k at 3% after 10 Years)																							
											(Reduce transfer due to complete replacement of HVAC thru grant funds with $100k remaining for additional cost for misc exp (painting, rugs, furniture,															
	Interest/Expense Adj. To Actual					(1,500)				(2,000)	etc.-remaing funds of 98k plus addtl 100k for future replacemetn of major HVAC components. Explore grant opportunites for future renovation project)															119,000
	TOTAL TRANSFERS IN					24,500	26,000	36,270	36,270	32,995	-	17,570	9,583	9,583	9,583	9,583	**9,583**	9,583	9,583	9,583	9,583	Less:	FY	2015	Purchases	(120,200)
																										(1,200)

UNIT NO.	DESCRIPTION	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	BUDGET 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
	BUILDING & GROUNDS																
	HVAC System - Village Hall			(HVAC repairs at PD & FD)			0	**254,258**	45,742	(budget in subsequent year, pending HVAC analysis by mechanical engr) (to be used in conjunction with grant funds which includes DPW renovate and							
	Boiler - Police/Fire Station			11,367			-			(HVAC improvments at the FD)							
	Mechanical Engr - HVAC @ VH										120,200	Additonal funds of $47.6k in Police/Fire ERF & 30k grant to offset expenses.					
	DPW Emergency Generator						6,500	(Mechanical Engr analysis of HVAC at Village Hall)									
	Office Reconfiguration @ DPW & Village Hall											**Include Emrg Generator in Facilities Plan**					
	Fire Dept. Roof A/C - Bunkroom	11,730					70,176	(Office Reconfiguration based on space needs analysis at Com Dvlp)									
	TOTAL EXPENSES	11,730	-	11,367	-	-	76,676	**254,258**	45,742	-	120,200	-	-	-	-	-	-

*Replacement @ 90% FY 1994-95 on to reflect accrued interest.

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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	ATUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21	EST LIFE	RPLCM DATE	FISCAL YEAR 2014-15	CONTRIB YEARS INCURRED	EST TOTAL REQUIRED YR END FUNDING FY 2014-15 (RPLC*% CNTRB)
	PUBLIC WORKS																											
1	2003 Ford F150 Pick Up	**Do Not Relace - Use as trade-in for #26 and trade vehicle numbers**																										
2	2011 International 7400 Dump Trk-Dual	15	90,000	72,000	2011-12	5,400	5,400	5,400	5,400	5,400	5,400	4,800												13	2025	2015	3	31,154
(Replace w/8ton 6 wheeler)		10	5,000	4,250	2011-12	450	450	450	450	450	450	425		9,563	8,827	8,827	8,827	8,827	**8,827**	8,827	8,827	8,827	8,827					
Additional Amount		13	135,000	114,750	2024-25																							
3	Trackless Lawn Mower/Snow Plow	10	50,000	42,500	2010-11	4,500	4,500	4,500	4,500	4,500	4,500	4,250												13	2023	2015	5	48,077
Combination		13	125,000	106,250	2023-24									8,854	8,173	8,173	8,173	8,173	**8,173**	8,173	8,173	8,173	8,173					
4	2001 INTL 4400 Dump	13	115,000	97,750	2014-15			6,375	6,375	6,375	6,375	6,021		6,021	5,558	5,558								13	2014	2015	14	115,000
		13	150,000	127,500	2027-28												9,808	9,808	**9,808**	9,808	9,808	9,808	9,808	13	2027	2015	1	11,538
5	2010 Grapple Loader Truck	10	90,000	76,500	2009-10	8,100	8,100	8,100	8,100	8,100	8,100	($72,000 in FY 2009-10; $81,000 in FY 2010-11)												13	2022	2015	6	60,000
												(Use $28,000 of reserve funds to replace in FY 2009-10)																
		13	130,000	110,500	2022-23							9,208		9,208	8,500	8,500	8,500	8,500	**8,500**	8,500	8,500	8,500	8,500					
6	2006 International 7400 Dump	13	115,000	97,750	2018-19	6,375	6,375	6,375	6,375	6,375	6,375	6,021		6,021	5,558	5,558	7,192	7,192	**7,192**	7,192				13	2018	2015	10	88,462
		13	150,000	127,500	2031-32																9,808	9,808	9,808	13	2031	2015	-3	
7	2002 Ford F450 Bucket Truck	13	70,000	59,500	2015-16	5,250	5,250	5,250	5,250	5,250	5,250	4,958		4,958	4,577	4,577	4,577							13	2015	2015	13	70,000
		13	100,000	85,000	2026-29													6,538	**6,538**	6,538	6,538	6,538	6,538	13	2028	2015	0	
8	2003 INTL 7400 Dump (50% Water)	13	70,000	59,500	2016-17	4,125	4,125	4,125	4,125	4,125	4,125	3,896		3,896	3,596	3,596	3,596	4,577						13	2016	2015	12	64,615
		13	70,000	59,500	2029-30														**4,577**	4,577	4,577	4,577	4,577	13	2027	2015	1	5,385
9	2008 Ford Ranger	Not included in previous ERF Schedule - Use reserve funds of $10,000 to purchase small pickup in FY 2008-09																						8	2016	2015	7	10,500
(50% Wtr, 50% DPW)		8	12,000	10,800	2016-17						1,543	1,543		1,543	1,350	1,350	1,350	1,350										
		8	15,000	13,500	2024-25														**1,688**	1,688	1,688	1,688	1,688	8	2024	2015	-1	
10	New Holland MC35 Mower	Scheduled for replacemnet in FY 2010-11. Originally funded by Metra/BNSF. Seeking replacement grant funding, if not available-new equipment purchase.																						11	2018	2015	8	18,182
11	Sweeper/Green Machine	11	25,000	21,250	2018-19					2,250	2,250	2,125		2,125	1,932	1,932	1,932	1,932	**1,932**	1,932				11	2029	2015	-3	
		11	35,000	29,750	2029-30																2,705	2,705	2,705					
	(funded 75% in Parking and 25% in DPW-total budget $100k)																											
12	2009 New Holland MC35 Front End Ldr	5	30,000	27,000	2008-09	5,400	5,400	5,400	5,400	5,400														5	2013	2015	7	35,000
(50%DPW, 50% Wtr)		5	35,000	31,500	2013-14	Postponed to FY 2015-16					6,300	6,300		6,300	6,300	6,300	7,200							5	2020	2015	0	-
		5	40,000	36,000	2020-21													7,200	**7,200**	7,200	8,100	8,100		5	2025	2015	-5	
		5	45,000	40,500	2025-26																		8,100					
														(plus 10,000 of reseve funds due to revised cost of 150k, split dpw/swr)														
13	2011 Elgin Sweeper	6	65,000	58,500	2010-11		9,750	9,750	9,750	9,750	9,750	9,750												7	2017	2015	5	55,000
		7	77,000	69,300	2017-18									11,550	9,900	9,900	9,900	9,900	**9,900**					7	2024	2015	-2	
	(50%DPW, 50% SWR)	7	89,000	80,100	2024-25															11,443	11,443	11,443	11,443					
14	2009 International 7400 Dump	12	85,000	76,500	2008-09	(No funds available, previously not included in ERF. Reserve funds of $83,000, bal to new equip in FY 2008-09. Adds $9,000 annually to transfer for replacement.																		13	2021	2015	7	64,615
		13	120,000	102,000	2021-22						9,000	8,500		8,500	7,846	7,846	7,846	7,846	**7,846**	7,846	7,846	7,846	7,846					
16	2007 INTL 7400 (Hi Ranger)	14	100,000	90,000	2006-07	7,500	7,500	7,500	(2 addtl years to purch Elgin)															13	2019	2015	9	96,923
		13	140,000	119,000	2019-20				9,643	9,643	10,500	9,917		9,917	9,154	9,154	9,154	9,154	**9,154**	9,154	9,154	9,154	9,154					
18	2014 Ford F250 Pick Up Truck	7	27,000	24,300	2012-13	3,471	3,471	3,471	3,471	3,471	3,471	3,471	(extend purchase 2 years to FY 2013-14, no addtl funding)											7	2010	2015	12	12,375
		8	33,000	29,700	2020-21								-	-	3,713	3,713	3,713	3,713	**3,713**	3,713	3,713	3,713		8	2020	2015	3	
		8	40,000	36,000	2028-29																		4,500	8	2028	2015	-5	-
19	2010 Ford F350 Dump Truck	10	55,000	46,750	2013-14	4,950	4,950	4,950	4,950	4,950	4,950	4,675												11	2021	2015	5	31,818
						($27,500 avail in FY 08-09, bal to new equip in FY 08-09;$33,000 in FY 09-10:$ 38,500 in FY 10-11:$44,000 in FY 11-12;$49,500 in FY 12-13)								5,950	5,409	5,409	5,409	5,409	**5,409**	5,409	5,409	5,409	5,409					
		11	70,000	59,500	2021-22																			13	2016	2015	12	92,308
21	2003 INTL Dump Truck	13	100,000	85,000	2016-17	6,750	6,750	6,750	6,750	6,750	6,750	6,375		7,083	6,538	6,538	6,538	6,538						13	2029	2015	-1	
		13	125,000	106,250	2029-30														**8,173**	8,173	8,173	8,173	8,173					
25	2003 CAT 246 Skid Steer Loader	11	26,000	22,100	2014-15	1,950	1,950	1,950	1,950	1,950	2,340	2,210		2,210	2,009	2,009								11	2014	2015	12	26,000
plus attachments		11	30,000	25,500	2025-26												2,318	2,318	**2,318**	2,318	2,318	2,318	2,318	11	2025	2015	1	2,727
(25% Swr, 25%Wtr, 50%DPW)																												
26	2009 Ford F150 Pickup Truck	7	28,000	25,200	2009-10	2,520	2,520	2,520	2,520	2,520	2,520													8	2017	2015	6	25,500
(Use #1 as trade-in & change vehicle numbers)		8	34,000	30,600	2017-18							3,214		4,371	3,825	3,825	3,825	3,825	**3,825**					8	2025	2015	-2	
		8	45,000	40,500	2025-26															5,063	5,063	5,063	5,063					
29	1997 E150 Van	**Do Not Relace - Use as trade-in for #66 and trade vehicle numbers**																										
32	2005 Ford 350 Pickup Truck	10	33,000	29,700	2013-14	2,970	2,970	2,970	2,970	2,970	2,970	2,970		2,970	2,970									10	2013	2015	12	33,000
		8	42,000	37,800	2021-22											4,725	4,725	4,725	**4,725**	4,725	4,725	4,725	4,725	8	2021	2015	2	10,500
																(extend purchase 1 year to FY 2013-14, no addtl funding)												
33	2014 Ford 250 Pick Up Truck	10	32,000	28,800	2012-13	2,880	2,880	2,880	2,880	2,880	2,880	2,880		2,880	4,500									10	2012	2015	13	
		8	40,000	36,000	2021-22											4,500	4,500	4,500	**4,500**	4,500	4,500	4,500	5,400	8	2021	2015	2	10,000
		8	48,000	43,200	2029-30																			8	2028	2015	-5	-
62	2008 Ford Explorer - Director	7	15,000	13,500	2008-09	1,929	1,929	1,929	1,929	1,929														8	2016	2015	7	10,500
(50% Wtr, 50% DPW)		8	12,000	10,800	2016-17						1,929	1,543		1,543	1,350	1,350	1,350	1,350										
		8	15,000	13,500	2024-25														**1,688**	1,688	1,688	1,688	1,688	8	2024	2015	-1	
77	2008 Ford F250 4x4 (Crew Cab)	Not included in previous ERF Schedule - Use ERF-Water reserve funds of $25,000 and $10,000 in new equipment to purchase replacement in FY 2008-09 then split between DPW & WTR																						8	2016	2015	7	18,375
						2,813	2,813	2,379	2,379	2,379														8	2024	2015	-1	
	(50%DPW, 50% WTR)	8	21,000	18,900	2016-17						2,700	2,700		2,700	2,363	2,363	2,363	2,363	**2,813**	2,813	2,813	2,813	2,813					
		8	25,000	22,500	2024-25																							

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	ATUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21	EST LIFE	RPLCM DATE	YEAR 2014-15	YEARS INCURRED	FY 2014-15 (RPLC*% CNTRB)
78	Super Vac L4008 Leaf Vactor / King		30,000		2011-12	**(Previously not included in ERF, use available reserve of $30,000 to replace in FY 2011-12)**																		16	2027	2015	4	11,250
		16	45,000	36,000	2027-28									2,400	2,250	2,250	2,250	2,250	**2,250**	2,250	2,250	2,250	2,250					
23	2009 Bobcat small Skid-Steer Loader #2)		20,000	18,000	2009-10	**(New equipment, use available reserve of $20,000 to replace in FY 2009-10)**																		11	2020	2015	6	14,182
		11	26,000	22,100	2020-21							2,210		2,210	2,009	2,009	2,009	2,009	**2,009**	2,009	2,009	2,009		11	2031	2015	-5	-
		11	32,000	27,200	2031-32																		2,473					
31	2007 Ingersoll Rand Air Compressor	15	10,000	9,000	2007-08	600	600	600	600															16	2023	2015	8	7,500
	(50%Wtr)	16	15,000	12,000	2023-24					900	900	800		800	750	750	750	750	**750**	750	750	750	750					
						Extended life - Purchase in FY 2005-06, no change in reserve																						
27	2007 Vermeer Brush Chipper (31k)	10	30,000	27,000	2002-03	-	-	-	-															16	2022	2015	9	26,438
	1991 Brush Chipper*	16	47,000	37,600	2022-23					2,820	2,820	2,507		2,507	2,350	2,350	2,350	2,350	**2,350**	2,350	2,350	2,350	2,350					
n/a	1995 Tub Grinder	10	47,000	42,300	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																			
	Additional Amount	5	15,000	13,500	2006-07	2,700	2,700	2,700	with no replacement of tub grinder																			
28	2007 Carlton Stump Grinder (33.5k)	12	15,000	13,500	2007-08																			16	2023	2015	8	25,000
	1978 Stump Cutter*	16	50,000	40,000	2023-24						3,000	2,667		2,667	2,500	2,500	2,500	2,500	**2,500**	2,500	2,500	2,500	2,500					
30	2008 Volvo Roller	19	18,000	16,200	2008-09	900	900	900	900	900														16	2024	2015	7	8,750
	(25% Swr, 25% Wtr, 50% DPW)	16	20,000	17,000	2024-25	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	1,063	1,063	1,063					
	Extended useful life 4 years per KW to FY 2010-11																											
	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																		
						1)Do not replace-purchase from new equipment when required $6,000 in reserve																						
	Used Cushman Riding Mower	10	12,000	10,800	2005-06						- No longer ERF Items per Ken Watkins																	
											Use available funds to purchase vehicles																	
	Martin Walk Behind Mower (2)	10	10,000	9,000	2005-06	900	900				Purchase from new equipment																	
		8	15,000	13,500	2014-15			1,260	1,688	1,688																		
		8	20,000	18,000	2022-23																							
	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)							**(6,000)**	(6,000)	(6,000)	(6,000)	(6,000)					
	TOTAL TRANSFERS IN					86,744	96,494	102,795	98,436	103,806	113,848	114,069	-	121,288	124,869	126,624	133,717	136,659	**133,419**	136,199	140,488	140,488	142,639					1,140,674
																								Less:	FY		2015 Purchases	(20,386)
																												1,120,268

UNIT NO	DESCRIPTION		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	ATUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
	PUBLIC WORKS DEPARTMENT																			
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				76,710										136,711	**order FY 2014-15, paid 2015-16 requires budget amendment**				
5	2010 Grapple Loader Truck	Vehicle retained until FY 2005-06. #21 was replaced instead in FY 2002-03								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	(10k from reserves)							**12,000**				
10	New Holland MC35 Mower	Scheduled for replacemnet in FY 2010-11. Originally funded by Metra/BNSF. Seeking replacement grant funding, if not available-new equipment purchase																		
11	Sweeper/Green Machine (funded 75% in Parking and 25% in DPW total budget - $100k)					67,186											25,000			
12	2009 New Holland MC35 Front End Ldr		47,286						35,467	(Purchase delayed from FY 2008-09, budget 30k)			-		35,000 postpone 2 years to FY 2015-16					40,000
13	2011 Elgin Sweeper (50%DPW, 50% SWR)			55,334						67,862	(includes 10k of reserve funds)						77,000			
14	2009 International 7400 Dump							93,713												
16	2007 INTL 7400 (Hi Ranger)					96,402												140,000		
18	2014 Ford F250 Pick Up Truck		19,319										28,225							33,000
19	2010 Ford F350 Dump Truck									29,727	(replace in FY 2010-11 utilizing available funds of 38.5k)									
21	2003 INTL Dump Truck	Accelerated purchase to FY 2002-03 instead of #4 originally budgeted in FY 2005-06 at 65,000														**100,000**				
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.													33,000	**postpone 2 year to FY 2015-16**				
32	2005 Ford 350 Pickup Truck		24,570										23,020							
33	2014 Ford 250 Pick Up Truck							9,832	-							12,000				
62	2008 Ford Explorer - Director (Replaced F150 Pickup) (50% Water)				13,211			Purchased 1 yr early with available funds - Replaced 150 pickup with Ford Explorer for DPW Dir								**21,000**				
77	2008 Ford F250 4x4 (Crew Cab)										23,518	(Previously not in ERF. Use 30k from reserves)								
78	Super Vac L4008 Leaf Vactor / King								20,188	(includes 20k from reserve to replace)										26,000
23	2009 Bobcat small Skid-Steer Loader #2)						6,325													
31	2007 Ingersoll Rand Air Compressor (50%Wtr)						30,000													
27	2007 Vermeer Brush Chipper (31k)																			
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	20,386	274,711	**215,000**	111,000	140,000	140,000	99,000

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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 BUDGET 2015-16	BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	EST LIFE	RPLCM DATE	FISCAL YEAR 2013-14	CONTRIB YEARS INCURRED	EST TOTAL REQUIRED YR END FU FY 2013-14 (RPLC*% C
																								Contributions stopped in FY 2012-13, all contributions hardcod				
	ETSB FUND																											
	E 9-1-1 System	7	250,000	225,000	2017-18									32,143	32,143	32,143								7	2017	2014	4	107,143
		7	275,000	247,500	2024-25																			7	2024	2014	-3	
	(Replaced in FY 10-11 for 212k / ($90k ETSB ERF+ 122k ETSB New Equp))																		No Additional Funding due to reduced wireless fees. Bal available used for funding for consolidated dispatch									
	Digital Recorder	5	30,000	27,000	2013-14							6,300	6,300	5,400	5,400	5,400								5	2013	2014	6	30,000
	(Replaced in FY 08-09 - $19k)	5	35,000	31,500	2018-19																			5	2018	2014	1	
	Radio Console-Equipment	8	175,000	157,500	2011-12		19,688	19,688						(reflects revised replacement cost and over funding in first 5 years)										5	2010	2014	9	110,000
	(Radio console (130K)	5	110,000	99,000	2010-11	(hold to FY 2015-16 for total			19,800	19,800	19,800	19,800	19,688		7,200	7,200	7,200							5	2015	2014	4	24,000
	and furniture/hardware (35k)	5	40,000	36,000	2015-16	purchase of 150K)																		10	2025	2014	-1	
	replaced in FY 05-06 - $165k)	10	175,000	148,750	2025-26																							
	CAD Software	4	80,000	72,000	2010-11	(hold to FY 2015-16 for total				18,000	18,000	18,000	18,000	(reflects revised replacement cost and over funding in first 4 years)										4	2010	2014	8	80,000
		5	35,000	31,500	2015-16	purchase of 115K)								6,300	6,300	6,300								5	2015	2014	4	21,000
	(Replaced in FY 05-06 - $88k)																											
	Mobile Data Terminals (MDT)	5	75,000	67,500	2011-12					12,500	13,500	13,500	13,500	13,500										5	2011	2014	8	75,000
	Orig FY 2007-08	5	75,000	67,500	2017-18										-	13,500								5	2017	2014	2	15,000
	In Squad Video Cameras	5	50,000	45,000	2012-13						9,000	9,000	9,000	9,000	9,000									5	2017	2014	2	12,000
	purchased in FY 07-08 PD for 40k	5	60,000	54,000	2017-18											10,800								5	2022	2014	-3	
		5	70,000	63,000	2022-23																							
	Emergency Generator-Dispatch	30	300,000	225,000	2040-41									7,500	7,500	7,500								30	2040	2014	4	30,000
	Interest/Expense Adj. To Actual					(2,500)	(3,000)	(3,000)	(1,500)	(1,500)	(1,500)															2014		504,143
	TOTAL TRANSFERS IN					(2,500)	16,688	16,688	18,300	48,800	58,800	66,600	66,488	81,043	67,543	82,843	-	-	-	-	-	-			Less FY	2014	Purchases	(43,889)
																												460,254

UNIT NO.	DESCRIPTION	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	PROPOSED BUDGET 2014-15	BUDGET 2015-16	BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	LIFE
	ETSB FUND									(+130k in new equipment +25k for GIS base map for total of $245k - cost offset by $100k grant, Replace in FY 2010-11 using avail reserves of 90k (new est. cost) w/ new est. useful life of 7 years Postponed to 2010-11 due to pending new technologies for next generation 911 (do not chase bad money after good)										
	E9-1-1 System		21,100	(plus 24,100 in ETSB new equipment & 24k plus 62k in prior yrs)						90,000										
	Digital Recorder							28,941	(Includes 9k for hvac repairs at dispatch)											
	Radio Console				plus 165k in ETSB new equipment for radio console/furniture									**No Additional Purchases. Balance available possibly to be used for funding for consolidated dispatch**						
	CAD Software				44,093	plus 45k in new equimpmnt in previous year														
	Mobile Data Terminals(MDT)		37,000 plus 10,100 in ETSB new equipment			41,810	8 laptops and 2 new radios						43,889	**Postponed for 2 years with no addtl funding**						
	In squad video cameras											47,457								
	Emergency Generator-Dispatch						6,250 (Demo/Install Water Tank/PD?)		accelerate purchase one year using available funds											
	Computer Equipment								50,811	148,417	$140k Avail for Emerg Gen-Will require Bud Amend if project completed in FY 2009-10 (+60k of reserve funds based on actual replacement cost - FY 2010-11 ytd spent = ~$143k) (of which 50,811 spent in FY 2009-10)									
	TOTAL EXPENSES	-	58,100	-	44,093	41,810	6,250	28,941	50,811	238,417	-	47,457	43,889	-	-	-				-

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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	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21	EST LIFE	RPLCM DATE	FISCAL YEAR 2014-15	CONTRIB YEARS INCURRED	EST TOTAL REQUIRED YR END FUNDING 2014-15 (RPLC*% CNTRB)
	WATER FUND																											
22	2009 Case 580 Backhoe	5	40,000	36,000	2008-09	7,200	7,200	7,200	7,200	7,200														5	2013	2015	7	45,000
A & B	(50% Wtr, 50% Swr)	5	45,000	40,500	2013-14	Postponed to FY 2015-16					8,100	8,100	8,100	8,100	8,100	9,000	9,000							5	2020	2015	0	-
		5	50,000	45,000	2020-21													9,000	9,000	9,000	9,900	9,900		5	2025	2015	-5	
		5	55,000	49,500	2025-26																		9,900					
8	2003 International 7400 Dump	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						13	2016	2015	12	64,615
	(50% Wtr, 50% DPW)	13	70,000	59,500	2029-30														4,577	4,577	4,577	4,577	4,577	13	2029	2015	-1	-
9	2008 Ford Ranger	Not included in previous ERF Schedule - Use reserve funds of $10,000 to purchase small pickup in FY 2008-09																						8	2016	2015	7	10,500
	(50% Wtr, 50% DPW)	8	12,000	10,800	2016-17						1,543	1,543	1,543	1,543	1,350	1,350	1,350	1,350						8	2024	2015	-1	
		8	15,000	13,500	2024-25														1,688	1,688	1,688	1,688	1,688					
12	2009 New Holland MC35 Front End Loader	5	30,000	27,000	2008-09	5,400	5,400	5,400	5,400	5,400														5	2013	2015	7	35,000
	(50% Wtr, 50% DPW)	5	35,000	31,500	2013-14	Postponed to FY 2015-16					6,300	6,300	6,300	6,300	6,300	7,200	7,200							5	2020	2015	0	-
		5	40,000	36,000	2020-21													7,200	7,200	7,200	8,100	8,100		5	2025	2015	-5	
		5	45,000	40,500	2025-26																		8,100					
25	2003 CAT 246 Skid Steer Loader	11	13,000	11,050	2014-15	975	975	975	975	975	1,170	1,105	1,105	1,105	1,005	1,005								11	2014	2015	12	13,000
	plus attachments	11	15,000	12,750	2025-26												1,159	1,159	1,159	1,159	1,159	1,159	1,159	11	2025	2015	1	1,364
	(25% Swr, 25%Wtr, 50%DPW)																											
62	2008 Ford Explorer - Director	7	15,000	13,500	2008-09	1,929	1,929	1,929	1,929	1,929														8	2016	2015	7	10,500
	(50% Wtr, 50% DPW)	8	12,000	10,800	2016-17						1,929	1,543	1,543	1,543	1,350	1,350	1,350	1,350						7	2022	2015	0	
		8	15,000	13,500	2024-25														1,688	1,688	1,688	1,688	1,688					
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	4,675												11	2021	2015	5	33,182
		11	73,000	62,050	2021-22								6,205	6,205	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641	5,641					
66	2013 Ford E250 Cargo Van	6	30,000	27,000	2010-11		4,500	4,500	4,500	4,500	4,500	4,500	5,250	5,250	3,500									6	2010	2015	11	-
	2004 Ford E250 Van	9	35,000	31,500	2022-23											3,500	3,500	3,500	3,500	3,500	3,500	4,000	4,000	9	2022	2015	2	7,778
		9	40,000	36,000	2031-32							postponed replacement 3 year to FY 2013-14																
	(Use #29 as trade-in & change vehicle numbers)																											
70	2014 Ford 250 Pickup w/ lift gate	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	delayed 1 year, replace in FY 2013-14								10	2012	2015	13	-
	2002 Ford 250 Pickup Truck	8	50,000	45,000	2021-22											5,625	5,625	5,625	5,625	5,625	5,625	5,625	6,750	8	2021	2015	2	12,500
	Delayed to FY 2012-13 to purch #77	8	60,000	54,000	2029-30																			8	2028	2015	-5	-
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																				
		16	70,000	56,000	2021-22				4,200	4,200	4,200	3,733	3,733	3,733	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	16	2021	2015	10	43,750
77	2008 Ford F250 (Crew Cab)	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																										
	(50%DPW, 50% WTR)	8	21,000	18,900	2016-17						2,700	2,700	2,700	2,700	2,363	2,363	2,363	2,363						8	2016	2015	7	18,375
		8	25,000	22,500	2024-25														2,813	2,813	2,813	2,813	2,813	8	2024	2015	-1	
30	2008 Volvo Roller	19	9,000	8,100	2008-09	450	450	450	450	450														16	2024	2015	7	4,375
	(25% Swr, 25% Wtr, 50% DPW)	16	10,000	8,000	2024-25						600	533	533	533	500	500	500	500	500	500	500	500	500					
	Extended useful life 4 years per KW to FY 2010-11																											
31	2007 Ingersoll Rand Air Compressor	15	10,000	9,000	2007-08	600	600	600	600															16	2023	2015	8	7,500
	(50% DPW)	16	15,000	12,000	2023-24					840	840	747	747	747	750	750	750	750	750	750	750	750	750					
	Interest/Expense Adj. To Actual					(2,000)	(2,000)	(4,000)	(3,500)	(2,000)									(6,000)	(6,000)	(6,000)	(6,000)	(6,000)					
	TOTAL TRANSFERS IN					29,442	33,942	32,708	33,208	34,948	44,557	42,775	45,055	45,055	44,560	46,360	46,515	46,515	41,639	41,639	43,439	43,939	45,064					

	307,439
Less FY 2015 Purchases	(10,334)
	297,105

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.

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UNIT NO.	DESCRIPTION	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	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
	WATER FUND																		
22	2009 Case 580 Backhoe	20,963						28,077						45,000					50,000
														postpone 2 year to FY 2015-16					
8	2003 International 7400 Dump														**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					40,000
														postpone 2 year to FY 2015-16 (Use 10k from new equipment)					
25	2003 CAT 246 Skid Steer Loader (25% Wtr, 25% Swr, 50% DPW)	7,338											10,334						
	(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						35,000	
70	2014 Ford 250 Pickup w/ lift gate			6,305								32,120							50,000
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	10,334	80,000	**115,000**	-	-	35,000	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 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	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21	EST LIFE	RPLCM DATE	FISCAL YEAR 2014-15	CONTRIB YRS NCURREI	EST TOTAL REQUIRED END FUNDING FY 2014-15 (RPLC*% CNTRB)
	PARKING FUND																									
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	**2,475**	2,475	2,475	2,475	2,475	10	2016	2015	9	22,500
	1998 Dodge Pick-up	10	27,500	24,750	2026-27																	10	2026	2015	-1	
515	2011 Smart Car	6	17,500	15,750	2016-17						5,040	5,040	2,625	2,625	2,625	2,625	**3,000**	3,000	3,000	3,000	3,000	6	2016	2015	5	14,583
*	2005 Ford GO 4	6	20,000	18,000	2022-23																	6	2022	2015	-1	
516	2011 Smart Car	6	17,500	15,750	2016-17	< Replaced in FY 2014-15 due to blown engine					4,680	4,680	2,625	2,625								6	2016	2015	5	
*	2006 Ford GO 4**	6	20,000	18,000	2020-21										2,625	3,000	**3,000**	3,000	3,000	3,000		6	2020	2015	1	3,333
*purchased at same time-adj ERF		6	22,500	20,250	2026-27																3,375	6	2026	2015	-5	-
2 vehciles; 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	**5,795**	5,795				11	2018	2015	8	54,545
		11	100,000	85,000	2029-30														7,727	7,727	7,727	11	2029	2015	-3	
	(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)	(2,500)					
	TOTAL TRANSFERS IN					2,500	3,813	9,563	9,563	9,188	18,908	18,908	11,795	10,295	10,295	11,170	**11,770**	11,770	13,702	13,702	14,077					94,962
																						Less:	FY		2015 Purchase:	(13,301)
																										81,661

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	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
	PARKING FUND																
514	2006 Ford F150		19,915										**25,000**				
515	2011 Smart Car	20,238					28,192	3,477					**17,500**				
516	2011 Smart Car		23,374				(total cost for 2 smart cars-$31,700 w/ no trade-in. GO4 sold on Ebay)				13,301 Replaced due to blown engine / Sold on Ebay						20,000
518	Sweeper/Green Machine														75,000		
	TOTAL EXPENSES	20,238	43,289	-		-	28,192	3,477	-	-	13,301	-	**42,500**	-	75,000	-	20,000

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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 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	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21	EST LIFE	RPLCM DATE	FISCAL YEAR 2014-15	CONTRIB YEARS INCURRED	EST TOTAL REQUIRED YR END FUNDING FY 2014-15 (RPLC*% CNTRB)
	SEWER FUND																											
22	2009 Case 580 Backhoe	5	40,000	36,000	2008-09	7,200	7,200	7,200	7,200	7,200														5	2013	2015	7	45,000
A & B	(50% Swr, 50% Wtr)	5	45,000	40,500	2013-14	Postponed to FY 2015-16					8,100	8,100	8,100	8,100	8,100	9,000	9,000							5	2020	2015	0	-
		5	50,000	45,000	2020-21													9,000	9,000	9,000	9,900	9,900		5	2025	2015	-5	
		5	55,000	49,500	2025-26																		9,900					
													(plus 10,000 of reseve funds due to revised cost of 150k, split dpw/swr)																
		6	65,000	58,500	2010-11		9,750	9,750	9,750	9,750	9,750	9,750												7	2017	2015	5	55,000
13	2011 Elgin Sweeper	7	77,000	69,300	2017-18								11,550	11,550	9,900	9,900	9,900	9,900	9,900					7	2022	2015	0	
A & B	(50% Swr, 50% Dpw)	7	90,000	81,000	2022-23															11,571	11,571	11,571	11,571					
																								12	2010	2015	17	180,000
17	2000 IH 2554 Sewer Vactor	12	180,000	153,000	2010-11	13,500	13,500	13,500	13,500	13,500	13,500	12,750												6	2016	2015	5	66,667
	(Rebuilt - 160,000)	6	80,000	68,000	2016-17								13,600	13,600	11,333	11,333	11,333	11,333										
			260,000										(postpone purchase 5 years, addtl funds of $80k from prior funding $ level)															
													(replacement cost for rebuilt model as previoulsy purcahsed)															
		16	400,000	340,000	2032-33														21,250	21,250	21,250	21,250	21,250	16	2032	2015	-1	
																								11	2014	2015	12	45,000
20	2003 Ford F350 Dump Truck	7	33,000	29,700	2003-04																			11	2025	2015	1	5,455
		11	45,000	38,250	2014-15	4,050	4,050	4,050	4,050	4,050	4,050	3,825	3,825	3,825	3,477	3,477	4,636	4,636	4,636	4,636	4,636	4,636	4,636					
		11	60,000	51,000	2025-26																							
																								11	2014	2015	12	13,000
25	2003 CAT 246 Skid Steer Loader	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	1,159	11	2025	2015	1	1,364
	plus attachments	11	15,000	12,750	2025-26																							
	(25% Swr, 25%Wtr, 50%DPW)																											
									Useful life extended addtl 4 years per RG - 53k avail to purch in FY 2013-14														10	2006	2015	19	65,000
n/a	Portable T.V. Equipment	10	53,000	47,700	2006-07	4,770	4,770	4,770	-	-	-	-	-	-	-	-	3,864	3,864										
	Lrg Swr & Small Swr Cameras (2)			chng to	20015-16				(useful life extended 4 years - 53k avail to purch) in FY 2009-10															11	2026	2015	0	
		11	65,000	55,250	2026-27								-	-	-	-		3,864	5,023	5,023	5,023	5,023	5,023					
30	2008 Volvo Roller	19	9,000	8,100	2008-09	450	450	450	450	450														16	2024	2015	7	4,375
	(25% Swr, 25% Wtr, 50% DPW)	16	10,000	8,500	2024-25						600	567	567	567	531	531	531	531	531	531	531	531	531					
	Extended useful life 4 years per KW to FY 2010-11																											
																												480,860
	Interest/Expense Adj To Actual							(7,000)	(2,000)	(2,000)		Use reseve funds of $30,000 to puchase DPW equipment							(1,500)	(1,500)	(1,500)	(1,500)	(1,500)					
	TOTAL TRANSFERS IN					30,945	40,695	33,695	33,925	33,925	37,170	36,097	38,747	38,747	34,346	39,110	40,424	40,424	49,999	51,671	52,571	52,571	52,571	Less:	FY	2015	Purchases	(33,693)
																												447,167

UNIT NO.	DESCRIPTION	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	ACTUAL 2014-15	EST ACT 2015-16	PROPOSED BUDGET 2016-17	BUDGET 2017-18	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
	SEWER FUND							**(Purchase delayed from FY 2008-09; budget 40k)**											
22 A & B	2009 Case 580 Backhoe (50%Swr, 50% Wtr,)	20,794						28,077						45,000 postpone 2 years to FY 2015-16					50,000
13 A & B	2011 Elgin Sweeper (50%Swr, 50% DPW,)		55,083						67,862							77,000			
17	2000 IH 2554 Sewer Vactor														**260,000**				
20	2003 Ford F350 Dump Truck	26,778											23,500						
25	2003 CAT 246 Skid Steer Loader (25%Swr, 25% Wtr, 50% DPW)	6,975											10,193						
n/a	Lrge Swr & Small Swr Cameras (2) Portable TV Equipment													65,000	**postpone 2 years to FY 2015-16**				
30	2008 Volvo Roller (25%Swr, 25% Wtr, 50% DPW)						11,437	**(Roller & Trailer)**											
	TOTAL EXPENSES	54,547	55,083	-	-	-	11,437	28,077	67,862	-	-	-	33,693	110,000	**260,000**	77,000	-	-	50,000

**Maintenance work completed on Peabody Vactor extending life of unit to FY 1998-99. Total replacement cost of 160k accumulated in ERF. Budgeting for new vehicle starting in FY 1998-99

***Purchase Portable T.V. Equipment in FY 1995-96, in lieu of replacing #24 Cues TV Truck in Fy 1997-98.

#Since the inception of ERF the Sewer Dept. was overfunded. An annual adjustment is included to bring this Dept.'s funding status down by the fiscal year 2000.

Replacement @ 90% FY 1994-95 on to reflect accrued interest.

2/28/2016

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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, 2021

Working Capital, April 30, 2013			15,851,990
Revenues	2013-14	2,554,242	
Expenses	2013-14	(1,720,842)	833,400
Working Capital, April 30, 2014			16,685,390
Revenues	2014-15	2,304,829	
Expenses	2014-15	(1,984,178)	320,651
Working Capital, April 30, 2015			17,006,041
Revenues	2015-16	2,184,953	
Expenses	2015-16	(2,110,231)	74,722
Working Capital, April 30, 2016			**17,080,763**
Revenues	**2016-17**	2,643,389	
Expenses	**2016-17**	(2,125,269)	**518,120**
Working Capital, April 30, 2017			**17,598,883**
Revenues	2017-18	2,749,699	
Expenses	2017-18	(2,186,658)	563,041
Working Capital, April 30, 2018			18,161,924
Revenues	2018-19	2,862,563	
Expenses	2018-19	(2,242,366)	620,197
Working Capital, April 30, 2019			18,782,121
Revenues	2019-20	2,983,002	
Expenses	2019-20	(2,311,452)	671,550
Working Capital, April 30, 2020			19,453,671
Revenues	2020-21	3,110,786	
Expenses	2020-21	(2,373,587)	737,198
Working Capital, April 30, 2021			20,190,870

BUD17\17PPENSIONBUD
3/31/2016

POLICE PENSION FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
7000	**REVENUES**									
	TAXES									
5070	EMPLOYER CONTR/PROP TAXES	813,703	1,016,241	1,149,050	1,149,050	**1,213,265**	1,273,928	1,337,625	1,404,506	1,474,731
	INTEREST INCOME									
5500	INVESTMENT INTEREST	1,529,113	1,077,964	1,197,690	175,000	**1,195,653**	1,231,922	1,271,335	1,314,748	1,361,757
	MISCELLANEOUS REVENUES									
5800	EMPLOYEE CONTRIBUTIONS	211,426	210,624	224,151	215,465	**234,471**	243,849	253,603	263,748	274,297
5897	NET CHANGE IN F.V.	-	-	-	-	-	-	-	-	-
5899	MISCELLANEOUS REVENUE	-	-	-	645,438	-	-	-	-	-
	SUBTOTAL	211,426	210,624	224,151	860,903	**234,471**	243,849	253,603	263,748	274,297
	TOTAL REVENUES	2,554,242	2,304,829	2,570,891	2,184,953	**2,643,389**	2,749,699	2,862,563	2,983,002	3,110,786
	EXPENDITURES									
	PERSONNEL									
6005	PENSION PAYMENTS	1,608,358	1,867,821	1,909,501	1,973,928	**2,025,943**	2,079,742	2,130,720	2,191,119	2,247,506
6006	CONTRIBUTION REFUNDS	26,316	-	-	39,349	-	-	-	-	-
	SUBTOTAL	1,634,674	1,867,821	1,909,501	2,013,277	**2,025,943**	2,079,742	2,130,720	2,191,119	2,247,506
	OPERATIONS & CONTRACTUAL									
6233	LEGAL	-	8,087	1,000	325	**1,000**	1,000	1,000	1,000	1,000
	MISCELLANEOUS EXPENSES									
6801	ADMINISTRATION	2,000	2,000	2,000	2,000	**2,000**	2,000	2,000	2,000	2,000
6897	INVESTMENT/CONSULTING FEES	73,750	86,963	86,000	80,000	**85,000**	91,000	97,000	104,000	111,000
6899	MISCELLANEOUS EXPENSES	10,418	19,307	9,887	14,628	**11,326**	12,916	11,646	13,332	12,081
	SUBTOTAL	86,168	108,270	97,887	96,628	**98,326**	105,916	110,646	119,332	125,081
	TOTAL FOR DEPARTMENT	1,720,842	1,984,178	2,008,388	2,110,231	**2,125,269**	2,186,658	2,242,366	2,311,452	2,373,587

BUD17\17PPENSIONBUD
3/31/2016

POLICE PENSION FUND

NOTES

This fund serves to pay for current and future retirement benefits of sworn Police Department employees. There are presently 28 eligible police personnel contributing to the Fund, and 38 retirees or survivors receiving benefits.

1. Employer Contributions - Property Taxes

The Police Pension Fund levy (employer contributions) is based on annual independent actuarial valuations or updates. At the Village Board meeting on November 23, 2015 actuarial methods and assumptions utilized in the valuation report were reviewed with the pension funds actuary. Pursuant to Village Board direction at the meeting, the Police Pension levy reflects the annual required contribution based upon the independent actuarial valuation of the fund for the year ended April 30, 2015. 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 $1,213,265.

For budgetary purposes, based upon current actuarial assumptions and funding methods, employer contributions (tax levy) are expected to increase by 5% annually. The FY 2016-17 pension levy reflects an overall increase of approximately $64,000 (5.5%) from the previous year levy primarily due to the cumulative effect of salary increases, demographic changes, investment earnings and tax levy timing differences.

FY 2015-16 estimated actual employer contributions are under budget by approximately $18,000 due to: 1) the impact of the new growth figure of 2.9 million EAV on the current 2014 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.

Beginning in FY 2014-15 employer contributions increased significantly due to an increase in pension contributions resulting from the engagement of a new actuary utilizing updated mortality tables. In order to fund the increased 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; which was repealed and replaced by a 1% non-home rule sales tax, effective May 1, 2015.

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).

The current five year budget 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.

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 current funded status of the Police Pension Fund is 51.4 percent. 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 2015-16 is projected to be significantly under budget due to the current economic conditions, with an estimated overall fiscal year return on investments of 1.0%. Fixed annuities and government securities are currently averaging returns of 2%, with variable annuity returns currently at -6% from May 1st thru the end of December. An overall 1.0% return anticipates that the variable annuities will improve on their recent negative performance ending the fiscal year with a 0% return, and fixed income investments ending the fiscal year with a 2% 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 2015-16 due to three officers retiring 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. Miscellaneous Revenue

Miscellaneous Revenue reflects the buyback settlement of a $10,000 Zurich Scudder Destination variable annuity contract which included a death benefit value of $655,000. In an effort to reduce risk and future exposure from these annuity investments, Zurich offered clients an incentive to buyback the annuities inclusive of the death benefit, which the Police Pension fund acted upon and was the beneficiary of the buyback.

5. Pension Payments

FY 2015-16 expenditures are estimated to be over budget due to the retirement of a police sergeant 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.

6. Contribution Refunds

A non-vested police officer who resigns is entitled to a refund of service contributions with no interest. Any police officer receiving a refund forfeits all accrued rights in the pension fund.

Refunds in FY 2015-16 include a police officer who resigned during the previous year who was exploring options regarding pension portability to a federal agency which was determined not to be an eligible option. Refunds in FY 2013-14 reflect a required contribution to another municipality pursuant to state statutes pertaining to pension portability resulting from the resignation of a police officer.

7. Legal Fees

Expenditures in FY 2015-16 reflect miscellaneous legal fees associated with the annual physical related to the disability pension which occurred during the previous fiscal year. The budget continues to reflect $1,000 annually for miscellaneous legal fees associated with the Police Pension Fund.

8. 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.

FY 2015-16 investment fees are estimated to be under budget due to negative/zero equity investment returns during the fiscal year.

9. Miscellaneous Expenses

Miscellaneous expenditures are detailed in the following table:

Item	Budget FY 2015-16	Est. Actual FY 2015-16	Budget FY 2016-17	Budget FY 2017-18
State Filing Fee	3,337	3,337	3,401	3,413
Actuarial Fee	1,200	4,800	1,000	2,500
Evare Software Mnt	2,575	2,556	2,650	2,725
IPPFA Dues	775	775	775	775
Training Seminars/Other	1,000	1,000	1,000	1,000
Disability Medical Evaluations	1,000	2,160	2,500	2,500
Total	9,887	14,628	11,326	12,913

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 2015-16 actuarial fees are over budget due to the required implementation of GASB 67/68, resulting in the calculation of two separate actuarial valuations; one under the previous GASB 25/27 reporting requirements and one under the new GASB 67/68 reporting requirements.

The Police Pension Fund's actuary, Todd Schroeder, Lauterbach & Amen, discussed the new reporting requirements at the November 23, 2015 board meeting, which include long-term

expected rate of return, money weighted rate of return, net pension liability, discount rate, discount rate sensitivity, and additional 10-year Required Supplementary Information (RSI) schedules for the pension fund.

Going forward, the pension fund will only require one actuarial valuation under the new GASB 67/68 reporting requirements. Subsequent years actuarial fees are based on full valuations budgeted every other year with an update performed in the alternate years.

The total cost of the Evare software/maintenance lease of approximately $7,670 is split equally with the Fire Pension Fund and the Village.

FY 2015-16 miscellaneous expenditures include annual medical evaluations relating to the disability pension. Pursuant to state statutes, annual medical examinations are required until the disability pensioner attains age 50 in 2019. Expenditures also include for certified training for two new trustees and other miscellaneous training seminars.

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, 2021

Fund Balance, April 30, 2013			9,225,301
Revenues	2013-14	1,871,420	
Expenses	2013-14	(1,277,242)	594,178
Fund Balance, April 30, 2014			9,819,479
Revenues	2014-15	1,892,197	
Expenses	2014-15	(1,400,698)	491,499
Fund Balance, April 30, 2015			10,310,978
Revenues	2015-16	1,354,273	
Expenses	2015-16	(1,442,112)	(87,839)
Fund Balance, April 30, 2016			**10,223,139**
Revenues	**2016-17**	**2,024,848**	
Expenses	**2016-17**	**(1,480,535)**	**544,313**
Fund Balance, April 30, 2017			**10,767,452**
Revenues	2017-18	2,126,784	
Expenses	2017-18	(1,516,509)	610,274
Fund Balance, April 30, 2018			11,377,726
Revenues	2018-19	2,236,463	
Expenses	2018-19	(1,550,493)	685,970
Fund Balance, April 30, 2019			12,063,696
Revenues	2019-20	2,354,722	
Expenses	2019-20	(1,589,298)	765,424
Fund Balance, April 30, 2020			12,829,121
Revenues	2020-21	2,481,985	
Expenses	2020-21	(1,625,389)	856,596
Fund Balance, April 30, 2021			13,685,716

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FIRE PENSION FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
7500	**REVENUES**									
	TAXES									
5070	EMPLOYER CONTR/PROP TAXES	792,782	1,005,084	1,097,454	1,097,454	**1,146,492**	1,203,817	1,264,007	1,327,208	1,393,568
	INTEREST INCOME									
5500	INVESTMENT INTEREST	925,190	731,293	718,430	100,000	**715,620**	753,722	796,441	844,459	898,038
	MISCELLANEOUS REVENUES									
5800	EMPLOYEE CONTRIBUTIONS	153,448	155,820	158,712	156,819	**162,736**	169,245	176,015	183,056	190,378
5897	NET CHANGE IN F.V.	-	-	-	-	-	-	-	-	-
5899	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-
	SUBTOTAL	153,448	155,820	158,712	156,819	**162,736**	169,245	176,015	183,056	190,378
	TOTAL REVENUES	1,871,420	1,892,197	1,974,596	1,354,273	**2,024,848**	2,126,784	2,236,463	2,354,722	2,481,985
	EXPENDITURES									
	PERSONNEL									
6005	PENSION PAYMENTS	1,215,439	1,320,720	1,368,675	1,368,062	**1,398,322**	1,428,739	1,459,989	1,492,097	1,524,426
6006	CONTRIBUTION REFUNDS	-	10,122	-	-	-	-	-	-	-
	SUBTOTAL	1,215,439	1,330,842	1,368,675	1,368,062	**1,398,322**	1,428,739	1,459,989	1,492,097	1,524,426
	OPERATIONS & CONTRACTUAL									
6233	LEGAL	1,200	1,200	5,000	1,200	**5,000**	5,000	5,000	5,000	5,000
	MISCELLANEOUS EXPENSES									
6801	ADMINISTRATION	2,000	2,000	2,000	2,000	**2,000**	2,000	2,000	2,000	2,000
6897	INVESTMENT/CONSULTING FEES	49,632	59,307	61,000	58,000	**63,000**	67,000	71,000	76,000	81,000
6899	MISCELLANEOUS EXPENSES	8,971	7,349	13,489	12,850	**12,212**	13,770	12,503	14,201	12,963
	SUBTOTAL	60,603	68,656	76,489	72,850	**77,212**	82,770	85,504	92,201	95,963
	TOTAL FOR DEPARTMENT	1,277,242	1,400,698	1,450,164	1,442,112	**1,480,535**	1,516,509	1,550,493	1,589,298	1,625,389

BUD17\17FPENSIONBUD
3/31/2016

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. At the Village Board meeting on November 23, 2015 actuarial methods and assumptions utilized in the valuation report were reviewed with the pension funds actuary. Pursuant to Village Board direction at the meeting, the Fire Pension levy reflects the annual required contribution based upon the independent actuarial valuation of the fund for the year ended April 30, 2015. 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 $1,146,492.

For budgetary purposes, based upon current actuarial assumptions and funding methods, we expect the employer contribution (tax levy) to increase by 5% annually. The FY 2016-17 pension levy reflects an overall increase of approximately $49,000 (4.5%) from the previous year levy primarily due to the cumulative effect of salary increases, demographic changes, investment earnings and tax levy timing differences.

FY 2015-16 estimated actual revenue is under budget by approximately $17,000 due to: 1) the impact of the new growth figure of 2.9 million EAV on the current 2014 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.

Beginning in FY 2014-15 employer contributions increased significantly due to an increase in pension contributions resulting from the engagement of a new actuary utilizing updated mortality tables. In order to fund the increased 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; which was repealed and replaced by a 1% non-home rule sales tax, effective May 1, 2015.

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 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.

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 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 current funded status of the Fire Pension Fund is 41.3 percent. 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 for FY 2015-16 is projected to be significantly under budget due to the current economic conditions, with an estimated overall fiscal year return on investments of 1.0%. Fixed annuities and government securities are currently averaging returns of 2%, with variable annuity returns currently at -6% from May 1st thru the end of December. An overall

1.0% return anticipates that the variable annuities will improve on their recent negative performance ending the fiscal year with a 0% return, and fixed income investments ending the fiscal year with a 2% 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 2015-16 estimated actual expenditures are estimated to be under budget due to the resignation of a firefighter 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 2015-16 expenditures are estimated to be slightly under budget due to the passing of two retirees in 2015. The retiree's widows retain 100% of the monthly pension benefit; however, they are not eligible to receive annual increases on a go forward basis. 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 include refunds to two firefighters who resigned during that fiscal year.

6. Legal Fees

FY 2016-17 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 2015-16 investment fees are estimated to be under budget due to negative/zero equity

investment returns during the fiscal year. 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 2015-16	Est. Actual FY 2015-16	Budget FY 2016-17	Budget FY 2017-18
State Filing Fee	1,964	1,964	2,062	2,041
Actuarial Fee	2,450	4,800	1,000	2,500
Evare Software Mnt	2,575	2,556	2,650	2,725
Seminars/Other	1,500	1,500	1,500	1,500
Physical Exams-Disability	5,000	2,030	5,000	5,000
Total	13,489	12,850	12,212	13,766

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

FY 2015-16 actuarial fees are over budget due to the required implementation of GASB 67/68, resulting in the calculation of two separate actuarial valuations; one under the previous GASB 25/27 reporting requirements and one under the new GASB 67/68 reporting requirements.

The Fire Pension Fund's actuary, Todd Schroeder, Lauterbach & Amen, discussed the new reporting requirements at the November 23, 2015 board meeting, which include long-term expected rate of return, money weighted rate of return, net pension liability, discount rate, discount rate sensitivity, and additional 10-year Required Supplementary Information (RSI) schedules for the pension fund. Going forward, the pension fund will only require one actuarial valuation under the new GASB 67/68 reporting requirements. Subsequent years actuarial fees are based on full valuations budgeted 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 2015-16 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 2016-17 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 47th Street.

5. Continue to work with the Metropolitan Water Reclamation District in order to comply with all IEPA and MWRD monitoring requirements.

6. Implement 2016 Sewer Lining Program.

PERFORMANCE MEASURES

SEWER DEPARTMENT	2012	2013	2014	2015
In house sewers/catch basins repaired/replace (hours)	374	308	398	216
In house T.V. sewer (hours)	26	43	40	20
Sewer/catch basin cleaning (hours)	162	395	452	113
Sewer Televised (Contractor) (feet)	0	14,424	47,739	1,285

VILLAGE OF LA GRANGE
SEWER FUND
WORKING CAPITAL SUMMARY THROUGH APRIL 30, 2021

Working Capital, April 30, 2013			35,325
Revenues	2013-14	440,224	
Expenses	2013-14	(413,026)	27,198
Working Capital, April 30, 2014			62,523
Revenues	2014-15	497,540	
Expenses	2014-15	(452,965)	44,575
Working Capital, April 30, 2015			107,098
Revenues	2015-16	3,674,825	
Expenses	2015-16	(460,296)	3,214,529
Working Capital, April 30, 2016			**3,321,627**
Revenues	**2016-17**	**807,000**	
Expenses	**2016-17**	**(2,364,479)**	**(1,557,479)**
Working Capital, April 30, 2017			**1,764,148**
Revenues	2017-18	807,000	
Expenses	2017-18	(2,165,775)	(1,358,775)
Working Capital, April 30, 2018			405,373
Revenues	2018-19	807,500	
Expenses	2018-19	(725,649)	81,851
Working Capital, April 30, 2019			487,224
Revenues	2019-20	809,000	
Expenses	2019-20	(734,986)	74,014
Working Capital, April 30, 2020			561,238
Revenues	2020-21	810,500	
Expenses	2020-21	(743,762)	66,738
Working Capital, April 30, 2021			627,976

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SEWER

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
8000	**REVENUES**									
	CHARGES FOR SERVICES									
5210	SEWER SERVICE FEE	433,018	490,340	800,000	735,000	**800,000**	800,000	800,000	800,000	800,000
5211	CONNECTION FEES	7,200	7,200	6,000	7,500	**6,000**	6,000	6,000	6,000	6,000
	SUBTOTAL	440,218	497,540	806,000	742,500	**806,000**	806,000	806,000	806,000	806,000
	INTEREST INCOME									
5500	INVESTMENT INTEREST	6	-	25	25	**1,000**	1,000	1,500	3,000	4,500
	SUBTOTAL	6	-	25	25	**1,000**	1,000	1,500	3,000	4,500
	FINANCING REVENUES									
5700	BOND PROCEEDS	-	-	3,000,000	2,900,000	-	-	-	-	-
	SUBTOTAL	-	-	3,000,000	2,900,000	-	-	-	-	-
	MISCELLANEOUS REVENUES									
5899	MISCELLANEOUS	-	-	-	32,300	-	-	-	-	-
	SUBTOTAL	-	-	-	32,300	-	-	-	-	-
	TOTAL REVENUES	440,224	497,540	3,806,025	3,674,825	807,000	807,000	807,500	809,000	810,500

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2/28/2016

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, the sewer rate was increased by 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 the $2.9 million bond issue, to fund sewer system improvements and flood mitigation efforts including: a 50th Street storm sewer, Brainard Avenue floodwall and lateral sewer to depression area 5 (additional funds of $11.6 million are budgeted in Capital Projects Fund).

FY 2015-16 sewer service fees are also under budget $65,000 (8.5%) 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.

3. Miscellaneous Revenue

Miscellaneous revenue in FY 2015-16 reflects a contribution of $32,300 for lining the sewer main as part of the redevelopment project at 40 S. Ashland.

SEWER FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
8000	**EXPENDITURES**	PERSONNEL								
6000	SALARIES - FULL-TIME	142,158	146,189	144,266	144,272	**148,601**	153,039	157,631	162,360	167,230
	SALARY ALLOCATIONS									
	Salaries - F/T - Admin	27,933	28,205	29,832	28,839	**28,796**	29,868	31,092	32,377	33,724
	Salaries - F/T - Finance	23,498	24,148	24,167	24,334	**24,450**	24,694	25,387	26,101	26,837
	Salaries - F/T - Water	19,961	19,484	20,357	-	-	-	-	-	-
		213,550	218,026	218,623	197,446	**201,846**	207,601	214,109	220,837	227,791
6002	SALARIES - OVERTIME	24,627	15,886	17,115	16,300	**17,115**	17,971	18,869	19,813	20,803
6004	IMRF CONTRIBUTIONS	30,315	30,355	29,467	30,049	**30,009**	30,840	31,830	32,853	32,972
6005	FICA/MEDICARE	17,005	17,231	17,967	17,917	**18,299**	18,874	19,480	20,106	20,754
6009	IRMA CONTRIB / CLAIMS	8,581	8,851	11,430	8,933	**11,219**	11,219	11,219	11,219	11,219
6010	HEALTH INSURANCE	15,178	16,966	16,460	16,460	**17,025**	18,277	19,623	21,071	22,626
6020	TRAINING & MEMBERSHIP	205	403	500	500	**500**	500	500	500	500
6021	UNIFORMS	706	879	1,600	1,600	**1,600**	1,600	1,600	1,600	1,600
	SUBTOTAL	310,167	308,597	313,162	289,206	**297,613**	306,882	317,230	327,999	338,266
		SUPPLIES & MATERIALS								
6100	TOOLS & SUPPLIES	692	538	1,500	1,500	**1,500**	1,500	1,500	1,500	1,500
6102	GAS & OIL	7,966	8,057	8,000	6,000	**8,000**	8,000	8,000	8,000	8,000
	SUBTOTAL	8,658	8,595	9,500	7,500	**9,500**	9,500	9,500	9,500	9,500
		OPERATIONS & CONTRACTUAL								
6210	TELEPHONE	3,182	3,332	3,300	3,800	**3,800**	3,800	3,800	3,800	3,800
6220	MTCE-EQUIPMENT	26,574	17,151	14,000	24,700	**16,500**	16,500	16,500	16,500	16,500
6224	MTCE-MANHOLE/SEWERS	626	9,295	7,000	7,000	**7,000**	7,000	7,000	7,000	7,000
6230	PROFESSIONAL SERVICES	5,967	17,622	20,000	20,000	**20,000**	20,000	20,000	20,000	20,000
6232	AUDITING	1,344	1,332	1,456	1,456	**1,500**	1,545	1,591	1,639	1,688
	SUBTOTAL	37,693	48,732	45,756	56,956	**48,800**	48,845	48,891	48,939	48,988

SEWER

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
	CAPITAL OUTLAY									
6600	NEW EQUIPMENT	-	3,250	3,000	3,000	**3,000**	3,000	3,000	3,000	3,000
6605	COMPUTER EQUIPMENT	951	1,016	-	1,000	**1,000**	1,000	1,000	1,000	1,000
6625	SEWERS	5,000	5,000	3,005,000	6,000	**1,455,000**	**1,455,000**	5,000	5,000	5,000
66XX	SEWER LINING	-	-	175,000	-	**257,300**	50,000	50,000	50,000	50,000
6660	EQUIPMENT - RESERVE (ERF)	39,110	40,424	40,424	40,424	**49,999**	51,671	52,571	52,571	52,571
6681	MANHOLE REPLACEMENT	11,447	37,351	35,000	35,000	**35,000**	35,000	35,000	35,000	35,000
	SUBTOTAL	56,508	87,041	3,258,424	85,424	**1,801,299**	1,595,671	146,571	146,571	146,571
	FINANCING EXPENSES									
6700	BOND PRINCIPAL	-	-	-	-	**113,000**	114,000	116,000	118,000	120,000
6701	BOND INTEREST	-	-	25,000	21,210	**94,267**	90,877	87,457	83,977	80,437
	SUBTOTAL	-	-	25,000	21,210	**207,267**	204,877	203,457	201,977	200,437
	TOTAL FOR DEPARTMENT	413,026	452,965	3,651,842	460,296	**2,364,479**	2,165,775	725,649	734,986	743,762

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SEWER FUND

Personnel Services	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
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
Total	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15

EXPENSE NOTES

1. Salaries - Full-time

FY2015-16 and subsequent year full-time salaries reflect cost of living increases 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.

FY 2015-16 expenses are over budget due to significant maintenance and repairs for the Sewer Vactor. Substantial maintenance and repair costs for the Sewer Vactor were also incurred in FY 2013-14. This vehicle was originally scheduled to be replaced in FY 2010-11 but was delayed six years due to the relatively good condition of the vehicle at the time, and in order to accumulate additional reserves due to the increased replacement cost of the vehicle. The Sewer Vactor is now scheduled to be replaced in FY 2016-17.

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. Maintenance Manhole / Sewers

Expenses in this line item include miscellaneous manhole and sewer repairs, parts, and utility locates.

5. 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 inputing utility information into the system. This system replaces the existing paper map system. Beginning in FY 2014-15, the cost for implementing the GIS system is shared between the Water ($35,000) and Sewer ($15,000) Funds.

6. 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.

In response to recent multiple high intensity rain events that exceeded the limited capacity of the Village sewer system resulting in flooded basements and overland flooding, the FY2016-17 and FY 2017-18 budgets include a total of $2.9 million to partially fund sewer improvements, including the 50th Street storm sewer and Brainard Avenue floodwall. Additional funding of $11.6 million for these projects is included in the Capital Projects Fund. For additonal information on these sewer improvements, please refer to the project descriptions within the Capital Projects Fund.

Staff recommends that the Village maintains a measue of flexibility in re-prioritizing the projects noted above should project expenses be substantially 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 fiscal year budgets also include the annual $5,000 NPDES (National Pollutants Discharge Elimination System) permit fee charged by the State of Illinois for the discharge of combined sewage.

7. 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 has been resumed 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 included $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.

This project was delayed to the required preliminary engineering and technical services required for the project, resulting in a combined sewer lining budget of $225,000 in FY 2016-17. Additional funds of $700,000 are included in the Capital Projects Fund for sewer lining.

Finally, as part of the development at 40 S. Ashland Avenue, the developer was required to provide a fee of $32,300 for the lining of the sewer on Ashland Avenue. Included within the Sewer Lining account in FY2016-17 is $32,300 to complete this work.

8. 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.

9. Bond Principal/Interest

Beginning in FY2015-16 finance expenses reflect debt service requirements for the $3.0 million sewer improvement bonds. Due to the timing of the bond issue, the first bond payment due December 1, 2015 consists 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, 2021

Working Capital, April 30, 2013			10,507
Revenues	2013-14	301,547	
Expenses	2013-14	(301,545)	2
Working Capital, April 30, 2014			10,509
Revenues	2014-15	302,296	
Expenses	2014-15	(302,295)	1
Working Capital, April 30, 2015			10,510
Revenues	2015-16	387,388	
Expenses	2015-16	(387,385)	3
Working Capital, April 30, 2016			**10,513**
Revenues	**2016-17**	1,131,355	
Expenses	**2016-17**	(1,131,350)	**5**
Working Capital, April 30, 2017			**10,518**
Revenues	2017-18	1,126,015	
Expenses	2017-18	(1,126,010)	5
Working Capital, April 30, 2018			10,523
Revenues	2018-19	813,830	
Expenses	2018-19	(813,825)	5
Working Capital, April 30, 2019			10,528
Revenues	2019-20	807,910	
Expenses	2019-20	(807,905)	5
Working Capital, April 30, 2020			10,533
Revenues	2020-21	801,750	
Expenses	2020-21	(801,745)	5
Working Capital, April 30, 2021			10,538

DEBT SERVICE FUND

ACCT. NO.	ACCOUNT DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST. ACT	**2016-17 BUDGET**	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
9000	**REVENUES**									
	TAXES									
5000	PROPERTY TAXES	-	-	-	-	-	-	-	-	-
	INTEREST INCOME									
5500	INVESTMENT INTEREST	2	1	5	3	**5**	5	5	5	5
	TRANSFERS IN									
5940	TRANSFER FROM CAP PROJ	301,545	302,295	302,545	302,545	**302,285**	306,505	-	-	-
5940	TRANSFER FROM CAP PROJ	-	-	100,000	84,840	**829,065**	819,505	813,825	807,905	801,745
	SUBTOTAL	301,545	302,295	402,545	387,385	**1,131,350**	1,126,010	813,825	807,905	801,745
	TOTAL REVENUES	301,547	302,296	402,550	387,388	**1,131,355**	1,126,015	813,830	807,910	801,750
	EXPENDITURES									
	FINANCING EXPENDITURES									
6705	05 ST LIGHT REFUNDING - PPL	250,000	260,000	270,000	270,000	**280,000**	295,000	-	-	-
6706	05 ST LIGHT REFUNDING - INT	51,545	42,295	32,545	32,545	**22,285**	11,505	-	-	-
6712	15 SEWER IMPRVMNT BONDS - PPL	-	-	-	-	**452,000**	456,000	464,000	472,000	480,000
6713	15 SEWER IMPRVMNT BONDS - INT	-	-	100,000	84,840	**377,065**	363,505	349,825	335,905	321,745
	TOTAL FINANCING EXPENDITURES	301,545	302,295	402,545	387,385	**1,131,350**	1,126,010	813,825	807,905	801,745
	TOTAL FOR DEPARTMENT	301,545	302,295	402,545	387,385	**1,131,350**	1,126,010	813,825	807,905	801,745

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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 2016-17	280,000	22,285	302,285
FY 2017-18	295,000	11,505	306,505
TOTAL	845,000	66,335	911,335

The Debt Service Fund also reflects an annual transfer of approximately $800,000 from the Capital Projects Fund for repayment of the $11.6 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.

$11.6 Million Alternate Revenue Sewer Bond Issue August 2015 (Sewer Improvements)			
Date	Principal	Interest	Total
FY 2016-17	452,000	377,065	829,065
FY 2017-18	456,000	363,505	819,505
FY 2018-19	464,000	349,825	813,825
FY 2019-20	472,000	335,905	807,905
FY 2020-21	480,000	321,745	801,745
FY 21-22 to FY 35-36	9,276,000	2,781,000	12,057,000
TOTAL	11,600,000	4,529,045	16,129,045

Additional alternate revenue bonds of $2.9 million are included in the Sewer Fund for sewer improvements. For details on the Village's debt policies, see the "Capital Improvements Program/Debt Summary" section of this budget.

VILLAGE EMPLOYMENT ROSTER
by
Department/Division (Budget Authorized)

DEPARTMENT/ DIVISION	11-12	12-13	13-14	14-15	15-16	16-17
FULL-TIME PERSONNEL						
Administration	4	4	4	4	4	4
Community Development	6	6	6	6	5	5
Finance	5	5	5	5	5	5
Fire	21	21	21	20	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
TOTAL FULL-TIME	99	99	99	98	97	97
PART-TIME PERSONNEL						
Regular *	8	6	6	7	8	8
Seasonal **	21	21	21	21	21	21
TOTAL PART-TIME	29	27	27	28	29	29
GRAND TOTAL	128	126	126	126	126	126

* 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 Guards, 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, 2016 (Proposed)

Non-Union Personnel

Pay Grade	Position(s)	Minimum Salary	Maximum Salary
1	Receptionist	38,859	51,398
2	Parking Enforcement Officer	38,245	53,308
3	Administrative Secretary / Parking Clerk	36,439	55,265
4	Account Clerk	37,363	60,136
5	Executive Secretary / Office Mgr / Payroll Clerk-Benefits Specialist	46,823	66,000
6	Building Inspector / Environmental Health-Code Enforcement Officer	54,393	75,053
7	Assistant Finance Director / Asst. Community Dev. Dir-Planner	60,946	79,455
8	DPW Foreman	67,822	88,146
9	Police Sergeant	87,893	97,995
10	Fire Captain	93,978	104,019
11	Assistant Director of Public Works	92,556	110,781
12	Deputy Chief of Police	101,838	114,589
13	Assistant Village Manager / Community Development Director	109,490	118,559
14	Fire Chief	109,220	118,677
15	Finance Director	109,779	119,717
16	Director of Public Works	110,777	133,140
17	Police Chief	116,720	135,694
18	Village Manager	162,775*	

Union Personnel	Firefighter/Paramedic	58,785	84,626
	Fire Lieutenant	88,860	95,296
	General Utility Worker	In Negotiations	
	Crew Leader/Mechanic/Forester	In Negotiations	
	Police Officer	63,294	90,368
	Telecommunications Operator	45,282	64,561

*Contractual employee; salary effective as of May 1, 2014

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VILLAGE OF LA GRANGE

SALARIES FOR PART-TIME EMPLOYEES

May 1, 2016 (Proposed)

POSITION	MINIMUM	MAXIMUM
Telecommunications Operator	14.57	19.75
Community Development Clerk/ Parking Clerk	14.93	21.35
Administrative Secretary	15.35	22.51
Part-time Police Officers*	17.00	21.00
Seasonal DPW/Water **	8.25	9.25

CROSSING GUARDS	
1 hour, 45 minutes/day	236.28 biweekly
3 hours, 15 minutes/day	376.02 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 1st 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.

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Village of La Grange - FY 2015-16 Budget

Summary of Employee Compensation & Benefits

					Salaries (3)		Benefits			Miscellaneous Compensation					Pensions					
	Position	Full-Time Part-Time	Date Employed	Actual FY 2014-15 Salary/OT	Budgeted FY 2015-16 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)	Total
ADMINISTRATION																				
PILIPISZYN	MANAGER	FT	5/26/92	171,375	167,488	0	n/a	-	76	1,000	3,600		Y		20,936		12,813		5,000	210,913
PETERSON	ASST. MGR	FT	8/7/06	120,225	117,624	3,234	n/a	-	76	350			Y		14,703		8,998			144,985
BENJAMIN	EXEC. SECR	FT	5/3/89	66,766	65,475	1,801	6,077	S	76						8,184		5,009			86,622
ELDER	ADMIN. SECR	FT	4/5/99	55,907	54,826	1,508	16,133	F	76						6,853		4,194			83,590
FINANCE																				
CIPPARRONE	DIRECTOR	FT	11/22/93	121,108	118,768	3,266	16,133	F	76	350			Y		14,846		9,086			162,525
MUNIZZA	ASST DIR.	FT	12/9/96	80,377	78,824	2,168	16,133	F	76						9,853		6,030			113,084
KRUK	P/R CLK	FT	2/3/92	66,766	65,475	1,801	16,133	F	76						8,184		5,009			96,678
CLAUSER	A/P CLK	FT	5/27/00	60,246	59,658	1,641	16,133	F	76						7,457		4,564			89,529
ARQUILLA	WTR CLK	FT	9/25/06	48,556	50,128	689	16,133	F	76						6,266		3,835			77,127
COMMUNITY DEVELOPMENT																				
BENJAMIN	BLDG DIR	FT	5/15/89	119,935	117,618	3,234	6,077	S	76	350	THV		Y		14,702		8,998			151,055
GONZALEZ	ADM ASST	FT	1/1/99	55,366	54,826	1,508	16,133	F	76						6,853		4,194			83,590
MESAROS	PLANNER	FT	7/12/01	79,989	78,824	2,168	6,077	S	76						9,853		6,030			103,028
TRUSNER	CODE ENF	FT	3/1/05	74,824	74,457	2,048	16,133	F	76				Y		9,307		5,696			107,717
BOYLE	BLDG INSP.	FT	5/1/08	63,486	65,988	907	16,133	F	76						8,249		5,048			96,401
GOMOLINSKI	BLDG CLERK	PT-22.5 hr/wk	6/20/07	21,332	25,133	333	n/a		n/a						3,142		1,923			30,530
VACANT	BLDG CLERK	PT-15 hr/wk	N/A		13,823	222	n/a		n/a						n/a		1,057			15,102

Village of La Grange - FY 2015-16 Budget

Summary of Employee Compensation & Benefits

					Salaries (3)		Benefits			Miscellaneous Compensation					Pensions					
POLICE	Position	Full-Time Part-Time	Date Employed	Actual FY 2014-15 Salary/OT	Budgeted FY 2015-16 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 / Medcre (13)	Exempt / Medicare Only (14)	ICMA RC (15)	Total
STRASSER	Acting Chief	FT	10/2/89	112,724	119,262	1,640	6,077	S	76					600		55,910		1,729		185,294
VACANT	LIEUT	FT	n/a		n/a		n/a		n/a							n/a		n/a		n/a
PETERS	SGT	FT	10/9/95	106,389	101,036	1,389	16,133	F	76					600		47,366		1,465		168,065
KIELCZYNSKI	SGT	FT	1/16/81	106,568	96,220	2,646	16,133	F	76					600		45,108		n/a		160,783
CIMBALISTA	SGT	FT	6/22/90	123,528	96,220	2,646	16,133	F	76					600		45,108		1,395		162,178
BERG	SGT/K-9	FT	10/2/89	124,955	96,220	2,646	16,133	F	76			1,800		600		45,108		1,395		163,978
ODOM	SGT	FT	10/3/97	99,761	96,220	2,646	16,133	F	76					600		45,108		1,395		162,178
ROHLICEK	PATROL/SQD LDR	FT	1/4/93	102,402	94,074	(1)	16,133	F	76			1,500		600		44,102		1,364		157,849
LJUBENKO	PATROL/SQD LDR	FT	8/2/99	99,740	94,074	(1)	6,077	S	76			1,500		600		44,102		1,364		147,793
HERRERA	PATROL	FT	7/10/00	96,855	88,379	(1)	n/a	-	76					600		41,432		1,281		131,768
BURRELL	PATROL	FT	1/8/01	87,884	88,379	(1)	n/a	-	76					600		41,432		1,281		131,768
WARDLAW	PATROL/SQD LDR	FT	1/10/01	104,558	88,379	(1)	n/a	-	76			1,500		600		41,432		1,281		133,268
PACANA	PATROL	FT	1/8/01	87,617	88,379	(1)	16,133	F	76					600		41,432		1,281		147,901
MONCIVAIS	PATROL	FT	5/29/01	93,863	88,379	(1)	6,077	S	76					600		41,432		1,281		137,845
FULLA	PATROL/INV	FT	10/8/01	111,465	88,379	(1)	16,133	F	76			1,500		700		41,432		1,281		149,501
BALON	PATROL	FT	6/9/03	103,981	88,379	(1)	16,133	F	76					600		41,432		1,281		147,901
ROGERS	PATROL	FT	7/5/04	97,832	88,379	(1)	6,077	S	76					600		41,432		1,281		137,845
UHER	PATROL/INV	FT	7/5/04	104,932	88,379	(1)	6,077	S	76			1,500		600		41,432		1,281		139,345
WOLF	PATROL	FT	9/22/08	99,319	88,379	(1)	6,077	S	76					600		41,432		1,281		137,845
COMSTOCK	PATROL	FT	8/4/12	73,973	70,664	2,155	16,133	S	76					600		33,127		1,025		123,780
ANDRIES	PATROL	FT	9/10/12	76,883	70,336	2,145	6,077	S	76					600		32,974		1,020		113,227
A.COLEMAN	PATROL	FT	9/23/13	70,390	66,138	2,017	6,077	S	76					600		31,005		959		106,873
IRIZARRY	PATROL	FT	9/23/13	69,147	66,138	2,017	6,077	S	76					600		31,005		959		106,873
MCDERMOTT	PATROL	FT	3/24/14	65,310	65,676	2,003	6,077	S	76					600		30,789		952		106,173
WESSENDORF	PATROL	FT	3/24/14	64,564	65,676	2,003	16,133	F	76					600		30,789		952		116,229
KANG	PATROL	FT	8/18/14	56,360	62,776	1,915	6,077	S	76					600		29,429		910		101,783
HON	PATROL	FT	10/6/14	36,980	61,906	1,888	n/a	S	76					600		29,022		898		94,389
VACANT	PATROL	FT	n/a	37,925	61,906	n/a	16,133	S	76					600		29,022		898		108,634
COLEMAN	SECRETARY	FT	6/7/04	56,042	54,826	1,508	n/a	-	76					300	6,853		4,194			67,757
SEYMOUR	COM OP/DIPATCH	FT	12/21/92	66,278	63,295	n/a	6,077	S	76					300	7,912		4,842			82,502
RAPP	COM OP/DIPATCH	FT	11/28/98	66,879	63,295	n/a	16,133	F	76					300	7,912		4,842			92,558
BIESEK	COM OP/DIPATCH	FT	3/13/99	62,596	63,295	n/a	16,133	F	76					300	7,912		4,842			92,558
DONOVAN	COM OP/DIPATCH	FT	11/25/02	63,212	63,295	n/a	16,133	F	76					300	7,912		4,842			92,558
MESICH	COM OP/DIPATCH	FT	5/1/08	54,963	57,201	858	16,133	S	76					300	7,150		4,376			86,094
DRAKE	COM OP/DIPATCH	FT	1/14/13	51,103	52,008	780	6,077	S	76					300	6,501		3,979			69,721
PROGRAM BUDGET	COM OP/DIPATCH	PT-20 hr/wk	n/a	15,402	18,229	n/a	n/a		n/a						n/a		1,395			19,624
PROGRAM BUDGET	CRSSNG GUARDS	PT-varies	n/a	74,772	85,093	n/a	n/a		n/a						n/a		6,510			91,603
PROGRAM BUDGET	POLICE OFFICER	PT-45 hr/wk	n/a	27,643	52,767	n/a	n/a		n/a						n/a		4,037			56,804
HANNON	PEO	FT	5/10/2004	54,824	52,885	1,454	6,077	S	76						6,611		4,046			71,148
KOTRBA	PEO	FT	3/3/2008	46,561	47,970	660	6,077	S	76						5,996		3,670			64,448
LIEPE	PARKING CLK	FT	2/1/2005	55,907	55,539	1,527	16,133	F	76						6,942		4,249			84,466
ZICKUS, A	PEO/RECORDS	PT-30 hr/wk	3/28/2005	33,538	27,538	909	n/a		n/a						3,442		2,107			33,996

Village of La Grange - FY 2015-16 Budget

Summary of Employee Compensation & Benefits

					Salaries (3)		Benefits			Miscellaneous Compensation					Pensions					
FIRE	Position	Full-Time Part-Time	Date Employed	Actual FY 2014-15 Salary/OT	Budgeted FY 2015-16 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 / Medcre (13)	Exempt / Medicare Only (14)	ICMA RC (15)	Total
GAY	CHIEF	FT	2/1/89	112,703	117,734	3,238	16,133	F	76					300		77,893		1,707		217,081
RAPP	CAPT	FT	8/12/92	117,228	103,193	2,838	16,133	F	76					300		68,272		1,496		192,309
VACANT	CAPT	FT	n/a		n/a		n/a		n/a							n/a		n/a		n/a
BERGHAUS	LIEUT	FT	7/29/96	109,218	99,534	Top Pay	16,133	F	76					300		65,852		1,443		183,338
SIBLE	LIEUT	FT	10/26/92	108,867	99,534	Top Pay	16,133	F	76					300		65,852		1,443		183,338
BEHLAND	LIEUT	FT	12/15/97	97,756	94,794	Top Pay	16,133	F	76					300		62,716		1,375		175,393
KALLAL	FIREFIGHTER	FT	6/24/96	93,222	87,126	Top Pay	16,133	F	76					300		57,643		1,263		162,541
MARTINAITIS	FIREFIGHTER	FT	6/16/97	90,932	82,758	Top Pay	16,133	F	76					300		54,753		1,200		155,220
CRAMER	FIREFIGHTER	FT	10/5/98	100,100	82,758	Top Pay	6,077	S	76					300		54,753		1,200		145,164
BENSFIELD	FIREFIGHTER	FT	11/5/02	91,893	88,400	Top Pay	6,077	S	76					300		58,485		1,282		154,620
MCREYNOLDS	FIREFIGHTER	FT	1/10/05	94,719	82,758	Top Pay	16,133	F	76					300		54,753		1,200		155,220
CONRAD	FIREFIGHTER	FT	7/17/06	90,023	82,758	Top Pay	16,133	F	76					300		54,753		1,200		155,220
COX	FIREFIGHTER	FT	10/15/07	87,365	82,758	Top Pay	16,133	F	76					300		54,753		1,200		155,220
CRUDELE	FIREFIGHTER	FT	11/19/07	91,122	82,758	Top Pay	16,133	F	76					300		54,753		1,200		155,220
RATKOVICH	FIREFIGHTER	FT	12/17/07	87,744	82,758	Top Pay	6,077	S	76					300		54,753		1,200		145,164
JAEGER	FIREFIGHTER	FT	8/3/09	87,447	79,311	2,181	16,133	F	76					300		52,472		1,150		151,623
SELVIK	FIREFIGHTER	FT	8/3/09	85,989	79,311	2,181	16,133	F	76					300		52,472		1,150		151,623
BAUM	FIREFIGHTER	FT	10/14/10	74,874	74,074	2,037	16,133	F	76					300		49,007		1,074		142,701
VAN EVERY	FIREFIGHTER	FT	1/2/14	62,296	60,658	1,668	16,133	S	76					300		40,131		880		119,846
CAHILL	FIREFIGHTER	FT	8/4/14	66,034	58,218	1,601	6,077	S	76					300		38,517		844		105,633
SIRGEDAS	SECRETARY	PT	4/1/14	14,740	17,623	124	n/a		n/a					n/a	n/a		1,348			19,094

Village of La Grange - FY 2015-16 Budget

Summary of Employee Compensation & Benefits

					Salaries (3)		Benefits			Miscellaneous Compensation					Pensions					
PUBLIC WORKS	Position	Full-Time Part-Time	Date Employed	Actual FY 2014-15 Salary/OT	Budgeted FY 2015-16 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 / Medcre (13)	Exempt / Medicare Only (14)	ICMA RC (15)	Total
GILLINGHAM	DPW DIR	FT	10/20/08	136,638	132,083	3,632	16,133	F	76	350	THV		Y		16,510		10,104			178,889
BOJOVIC	ASST DPW DIR	FT	06/08/87	111,797	109,902	3,022	16,133	F	76		THV				13,738		8,408			151,278
PENA	CREW LDR	FT	02/02/77	80,063	70,070	1,051	16,133	F	76					150	8,759		5,360			101,599
COLULA	GUW	FT	5/29/07	63,131	56,966	854	16,133	F	76					150	7,121		4,358			85,658
MORELLI	GUW	FT	04/18/90	69,382	64,168	1,604	16,133	F	76					150	8,021		4,909			95,061
ROBERSON	GUW	FT	07/06/98	74,361	64,168	1,604	16,133	F	76					150	8,021		4,909			95,061
TENUTO	GUW	FT	02/23/04	65,361	60,502	908	16,133	F	76					150	7,563		4,628			89,960
GIAMPIETRO	GUW	FT	10/17/05	61,059	57,044	856	16,133	F	76					150	7,131		4,364			85,753
MURRAY	GUW	FT	10/27/08	58,369	53,768	807	16,133	F	76					150	6,721		4,113			81,768
BRUTON	OFFICE MGR	FT	11/29/10	59,439	61,516	846	6,077	S	76					150	7,690		4,706			81,060
PROGRAM BUDGET	SUMMER HELP (2)	PT	n/a	10,595	9,860	n/a	n/a		n/a						n/a		754			10,614
DAVENPORT	FOREMAN	FT	4/18/90	103,510	87,447	2,405	16,133	F	76					150	10,931		6,690			123,831
LEZON	MECHANIC	FT	5/24/77	83,586	76,569	1,914	16,133	F	76					150	9,571		5,858			110,270
FARIAS	CREW LDR	FT	11/25/96	91,653	76,569	1,914	16,133	F	76					150	9,571		5,858			110,271
WACHTER	FORESTER	FT	5/6/98	82,544	76,569	1,914	6,077	S	76					150	9,571		5,858			100,215
WOODS	GUW	FT	8/7/98	70,475	64,178	1,604	n/a	F	76					150	8,022		4,910			78,940
ALMARAZ	GUW	FT	10/17/05	63,391	57,044	856	16,133	F	76					150	7,131		4,364			85,753
BECKTEL	GUW	FT	11/1/11	53,087	49,192	738	6,077	S	76					150	6,149		3,763			66,145
BURDA	GUW	FT	2/19/13	51,040	47,658	715	16,133	F	76					150	5,957		3,646			74,335
MILOVANOVIC	GUW	FT	3/31/14	49,032	46,254	694	n/a	F	76					150	5,782		3,538			56,494
SMITH	GUW	FT	10/6/14	27,652	45,032	675	n/a	F	76					150	5,629		3,445			55,007
VACANT	GUW	FT	n/a		45,032	675	16,133	F	76					150	5,629		3,445			71,140
VACANT	GUW	FT	n/a		n/a	n/a	n/a		n/a						n/a		n/a			n/a
BISSIAS	RECPTST	FT	11/9/98	51,493	51,006	1,382	n/a	-	76						6,376		3,902			62,742
PROGRAM BUDGET	SUMMER HELP (7)	PT	n/a	19,605	34,000	n/a	n/a		n/a						n/a		2,601			36,601
KRAMER	CREW LDR	FT	11/1/94	91,106	76,570	1,914	n/a	-	76					150	9,571		5,858			94,139
GOGIC	GUW	FT	1/10/00	70,581	64,168	1,604	16,133	F	76					150	8,021		4,909			95,061
				7,815,105	7,510,653	114,038	1,071,506		7,129	2,400	3,600	9,300	0	27,250	423,717	2,135,975	277,016	55,003	5,000	11,642,587

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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 1.5% general wage adjustment effective May 1, 2015. The contractual annual wage adjustments for the Police, Fire, Public Works and Telecommunicators unions are 2.25%, 2.25%, 2% and 1.5% respectively, effective May 1, 2015.

(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 2015-16

Summary of Employee Vacation and Sick Leave Benefits for the calendar year ending December 31, 2014

			Sick Leave - Days (1)		Vacation Leave - Days (2)				
ADMINISTRATION	Position	Date Employed	Accrued	Annual	Accrued	Annual	Paid Holidays (3)	Floating Holiday/FLSA Kelly Days (4)	Admin Holidays (5)
PILIPISZYN	MANAGER	5/26/92	158	12	59	25	9	2	2
PETERSON	ASST. MGR	8/7/06	80	12	9	20	9	2	2
BENJAMIN	EXEC. SECR	5/3/89	161	12	27	25	9	2	2
ELDER	ADMIN. SECR	4/5/99	125	12	39	20	9	2	2
FINANCE									
CIPPARRONE	DIRECTOR	11/22/93	176	12	14	25	9	2	2
MUNIZZA	ASST DIR.	12/9/96	189	12	29	20	9	2	2
KRUK	P/R CLK	2/3/92	183	12	25	25	9	2	2
CLAUSER	A/P CLK	5/27/00	15	12	16	20	9	2	2
ARQUILLA	WATR BILLING CLRK	9/25/06	17	12	6	10	9	2	2
COMMUNITY DEVELOPMENT									
BENJAMIN	BLDG DIR	5/15/89	216	12	27	25	9	2	2
GONZALEZ	ADM ASST	1/1/99	119	12	16	20	9	2	2
MESAROS	PLANNER	7/12/01	82	12	23	20	9	2	2
TRUSNER	CODE ENF	3/1/05	72	12	4	15	9	2	2
BOYLE	BLDG INSP.	5/1/08	42	12	9	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 Days per Month	Vacation 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 Days per Month	Vacation 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

Village of La Grange - FY 2015-16

Summary of Employee Vacation and Sick Leave Benefits for the calendar year ending December 31, 2014

			Sick Leave - Days (1)		Vacation Leave - Days (2)				
POLICE	Position	Date Employed	Accrued	Annual	Accrued	Annual	Paid Holidays (3)	Floating Holiday/FLSA Kelly Days (4)	Admin Holidays (5)
STRASSER	LIEUT	10/2/89	40	12	17	25	9	2	2
PETERS	SGT	10/9/95	109	12	20	25	9	2	2
KIELCZYNSKI	SGT	1/16/81	79	12	17	25	9	2	2
CIMBALISTA	SGT	6/22/90	179	12	18	25	9	2	2
BERG	SGT/K-9	10/2/89	72	12	25	25	9	2	2
ODOM	SGT	10/3/97	163	12	6	20	9	2	2
ROHLICEK	PATROL/SQD LDR	1/4/93	213	12	32	25	9	2	2
LJUBENKO	PATROL/SQD LDR	8/2/99	168	12	33	20	9	2	2
HERRERA	PATROL	7/10/00	43	12	19	20	9	2	2
BURRELL	PATROL	1/8/01	17	12	17	20	9	2	2
WARDLAW	PATROL/SQD LDR	1/10/01	148	12	34	20	9	2	2
PACANA	PATROL	1/8/01	0	13	10	20	9	2	2
MONCIVAIS	PATROL	5/29/01	69	12	11	20	9	2	2
FULLA	PATROL/INV	10/8/01	47	12	16	20	9	2	2
BALON	PATROL	6/9/03	56	12	3	15	9	2	2
ROGERS	PATROL	7/5/04	6	12	2	15	9	2	2
UHER	PATROL/INV	7/5/04	38	12	6	15	9	2	2
GILL	PATROL	9/22/08	56	12	9	15	9	2	2
WOLF	PATROL	9/22/08	54	12	14	15	9	2	2
COMSTOCK	PATROL	8/4/12	28	12	8	10	9	2	2
ANDRIES	PATROL	9/10/12	16	12	3	10	9	2	2
A.COLEMAN	PATROL	9/23/13	15	12	10	10	9	2	2
IRIZARRY	PATROL	9/23/13	15	12	10	10	9	2	2
MCDERMOTT	PATROL	3/24/14	9	12	7	10	9	2	2
WESSENDORF	PATROL	3/24/14	9	12	7	10	9	2	2
KANG	PATROL	8/18/14	4	12	3	10	9	2	2
HON	PATROL	9/23/14	3	12	2	10	9	2	2
COLEMAN	SECRETARY	6/7/04	71	12	4	15	9	2	2
SEYMOUR	COM OP/DIPATCH	12/21/92	43	12	26	25	9	2	2
RAPP K	COM OP/DIPATCH	4/29/00	94	12	15	20	9	2	2
BIESEK	COM OP/DIPATCH	3/13/99	24	12	13	20	9	2	2
DONOVAN	COM OP/DIPATCH	11/25/02	1	12	3	20	9	2	2
MESICH	COM OP/DIPATCH	5/1/08	3	12	5	15	9	2	2
DRAKE	COM OP/DIPATCH	1/14/13	12	12	2	10	9	2	2
HANNON	PEO	5/10/2004	60	12	25	15	9	2	2
KOTRBA	PEO	3/3/2008	60	12	15	15	9	2	2
LIEPE	PARKING CLK	2/1/2005	65	12	31	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 Days per Month	Vacation 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 Hours per Year	Vacation 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

Village of La Grange - FY 2015-16

Summary of Employee Vacation and Sick Leave Benefits for the calendar year ending December 31, 2014

			Sick Leave - Days (1)		Vacation Leave - Days (2)				
FIRE	Position	Date Employed	Accrued	Annual	Accrued	Annual	Paid Holidays (3)	Floating Holiday/FLSA Kelly Days (4)	Admin Holidays (5)
RAPP D	CAPT	8/12/92	88	6	1	12	10	2	2
GAY	CHIEF	2/1/89	77	6	58	12	10	2	2
BERGHAUS	LIEUT	7/29/96	20	6	1	9	10	9.3	2
SIBLE	LIEUT	10/26/92	37	6	11	11	10	9.3	2
BEHLAND	LIEUT	12/15/97	28	6	3	9	10	9.3	2
KALLAL	FIREFIGHTER	6/24/96	22	6	2	9	10	9.3	2
MARTINAITIS	FIREFIGHTER	6/16/97	27	6	1	9	10	9.3	2
CRAMER	FIREFIGHTER	10/5/98	68	6	16	9	10	9.3	2
BENSFIELD	FIREFIGHTER	11/5/02	37	6	17	6	10	9.3	2
MCREYNOLDS	FIREFIGHTER	1/10/05	21	6	6	6	10	9.3	2
CONRAD	FIREFIGHTER	7/17/06	13	6	1	6	10	9.3	2
COX	FIREFIGHTER	10/15/07	19	6	7	6	10	9.3	2
CRUDELE	FIREFIGHTER	11/19/07	15	6	1	6	10	9.3	2
RATKOVICH	FIREFIGHTER	12/17/07	30	6	5	6	10	9.3	2
JAEGER	FIREFIGHTER	8/3/09	17	6	0	4	10	9.3	2
SELVIK	FIREFIGHTER	8/3/09	17	6	2	4	10	9.3	2
BAUM	FIREFIGHTER	10/14/10	16	6	2	4	10	9.3	2
VAN EVERY	FIREFIGHTER	1/2/14	4	6	2	4	10	9.3	2
CAHILL	FIREFIGHTER	8/4/14	2	6	2	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 2015-16

Summary of Employee Vacation and Sick Leave Benefits for the calendar year ending December 31, 2014

PUBLIC WORKS	Position	Date Employed	Sick Leave - Days (1) Accrued	Sick Leave - Days (1) Annual	Vacation Leave - Days (2) Accrued	Vacation Leave - Days (2) Annual	Paid Holidays (3)	Floating Holiday/FLSA Kelly Days (4)	Admin Holidays (5)
GILLINGHAM	DPW DIR	10/20/08	71	12	15	15	9	2	2
BOJOVIC	ASST DPW DIR	06/08/87	100	12	38	25	9	2	2
MORELLI	GUW	04/18/90	68	12	24	25	9	2	2
ROBERSON	GUW	07/06/98	28	12	11	20	9	2	2
TENUTO	GUW	02/23/04	22	12	13	15	9	2	2
GIAMPIETRO	GUW	10/17/05	61	12	5	15	9	2	2
MURRAY	GUW	10/27/08	8	12	4	15	9	2	2
BRUTON	OFFICE MGR	11/29/10	43	12	30	10	9	2	2
DAVENPORT	FOREMAN	4/18/90	216	12	19	25	9	2	2
LEZON	MECHANIC	5/24/77	211	12	24	25	9	2	2
FARIAS	CREW LDR	11/25/96	136	12	25	20	9	2	2
WACHTER	FORESTER	5/6/98	178	12	26	20	9	2	2
PENA	GUW	2/2/98	143	12	26	20	9	2	2
WOODS	GUW	8/7/98	87	12	4	20	9	2	2
ALMARAZ	GUW	10/17/05	52	12	12	15	9	2	2
COLULA	GUW	5/29/07	49	12	11	15	9	2	2
BECKTEL	GUW	10/31/11	12	12	7	10	9	2	2
BURDA	GUW	2/20/13	12	12	8	10	9	2	2
MILOVANOVIC	GUW	3/31/14	8	12	7	10	9	2	2
SMITH	GUW	10/6/14	3	12	2	10	9	2	2
BISSIAS	RECPTST	11/9/98	115	12	15	20	9	2	2
KRAMER	CREW LDR	11/1/94	163	12	32	25	9	2	2
GOGIC	GUW	1/10/00	56	12	33	20	9	2	2

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 Days per Month	Vacation 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

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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.

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.

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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 Ordinance 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 O-78-09, passed 3-13-78)

37.16 COMPILATION DUE DATES 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.
('69 Code, 34-10) (Ord. passed O-78-09, passed 3-13-78)

37.17 PUBLIC INSPECTION OF HEARING ON PROPOSED BUDGET.

Copies of the annual budget shall be 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. passed O-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 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 the line items in the same general category without Board approval. The annual budget may be revised by 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. passed O-78-09, passed 3-13-78)

VILLAGE OF LA GRANGE

FY 2016-17 BUDGET CALENDAR

November 2, 2015	Budget preparation materials distributed to departments
November 23, 2015	Preliminary 2015 Property Tax Levy to Village President and Board of Trustees - Regular Board Meeting (1)
November 30, 2015	Send Tax Levy Public Hearing Notice to newspaper by noon for Wednesday 12/02/15 publication (2) (3)
December 14, 2015	Public Hearing on Tax Levy; (If necessary)Village President and Board of Trustees adopt 2015 Tax Levy Ordinance & Abatement(s)
December 18, 2015	Budget materials due from departments (Expenditures and Revenues)
January 8-15, 2016	Department Head meetings with Budget Committee
January 15- February 19	Preparation of budget notes, etc.
February 1, 2016	Board Executive Committee - Capital Projects
February 8, 2016	ETSB Agenda to newspaper for Feb 22, 2016 meeting.
March 3, 2016	FY 2016-17 Proposed budget document to President and Board of Trustees (Copies to Village Clerk and the Public Library)
March 12, 2016	Board of Trustees (staff budget discussion) (4)
March 21, 2016	Send budget public hearing notice to newspaper by noon for Wednesday 3/23/16 publication (5)
April 11, 2016	Public Hearing on FY 2016-17 Budget; Village President and Board of Trustees approve the FY 2016-17 Budget
May 1, 2016	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 2nd 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 Aa3

Business Associations
- West Central Chamber of Commerce
- La Grange Business Association

DEMOGRAPHICS - 2010 CENSUS*

Population	Number
2010	15,550
2000	15,608
1990	15,362
1980	15,636
1970	17,814

Race	Number	Percent
Caucasian	13,983	90%
African-American	759	5%
Asian	214	1%
Other	594	4%
	15,550	100%

Housing Units		
Total Housing Units	5,944	100.0%

Occupancy Status		
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.

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VILLAGE OF LA GRANGE
COMMUNITY PROFILE
MISCELLANEOUS STATISTICS

Miles of Streets	53
Police Protection	
Number of Sworn Officers	28
Number of Crossing Guards	12
Number of Squad Cars	7
Number of Police Stations	1
Fire Protection	
Number of Sworn Firefighters	20
Number of Engines	2
Number of Ladder Trucks	1
Number of Ambulances	2
Number of Fire Stations	1
Number of Fire Hydrants	560
Library Services	
La Grange Library	
Number of libraries	1
Number of books	93,515
Number of periodical subscriptions	285
Number of audio visual items	3,434
Number of registered borrowers	10,308
Book/material circulation	149,731
Recreational Facilities	
Park District of La Grange	
Number of parks	10
Number of recreation programs	775
Number of tennis courts	15
Number of nature preserves	1
Number of baseball/softball diamonds	13
Number of football/soccer fields	5
Number of outdoor basketball courts	11
Number of rec. program participants	4,779
Number of handball/racquetball courts	3
Number of sand volleyball courts	3
Number of picnic shelters	4
Municipal Water Utility	
Population serviced	15,608
Rated daily pumping capacity	2,400,000
Average daily pumping	1,980,000
Miles of water mains	70
Number of metered accounts	4,600
Miles of Sewers	
Combined	39
Storm	8
Sanitary	2

Elections	
Number of registered voters	9,166
Number of votes cast in last election	2,767
Percentage of registered voters voting	30.19%
Equalized Assessed Valuation (EAV)	
2014 Tax Levy Year*	585,043,781
2013 Tax Levy Year	567,779,090
2012 Tax Levy Year	600,643,631
2011 Tax Levy Year*	642,803,563
2010 Tax Levy Year	781,389,511
2009 Tax Levy Year	785,781,663
2008 Tax Levy Year*	700,982,539
2007 Tax Levy Year	602,141,000
2006 Tax Levy Year	569,968,189
2005 Tax Levy Year*	571,699,926

*Triennial Reassessment

Residential Construction	
2015 Fiscal Year	21,445,094
2014 Fiscal Year	10,374,816
2013 Fiscal Year	8,150,898
2012 Fiscal Year	7,923,553
2011 Fiscal Year	6,395,133
2010 Fiscal Year	4,248,625
2009 Fiscal Year	9,053,159
2008 Fiscal Year	15,817,517
2007 Fiscal Year	11,473,136
2006 Fiscal Year	28,469,826
Institutional/Commercial Construction	
2015 Fiscal Year	34,914,302
2014 Fiscal Year	1,325,502
2013 Fiscal Year	2,038,170
2012 Fiscal Year	4,261,471
2011 Fiscal Year	1,718,323
2010 Fiscal Year	2,937,518
2009 Fiscal Year	1,443,000
2008 Fiscal Year	1,051,347
2007 Fiscal Year	2,464,772
2006 Fiscal Year	5,937,248

Principal Taxpayers

Taxpayer	Business Type	2014 Assessed Valuation
La Grange Rd Investor	Investment Co	5,742,855
Burcor Properties	Investment Co	4,670,471
Columbia/LG Mem.	Health Care	4,127,674
Sambell La Grange	Nursing Home	3,641,460
Grayhill Mfg. Co.	Manufacturing	3,595,877
CNC	Nursing Home	3,466,065
Ameritech	Utility Co.	2,146,121
FBNC Bank & Trust	Bank	2,014,712
Chase Bank	Bank	1,856,107
Grozich, LLC	Manufacturing	1,660,205

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