



**2015
Operating Budget
&
Capital Improvement Program**

Lincolnshire, Illinois

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READER'S GUIDE TO THE BUDGET

The purpose of this guide is to provide information on how to navigate the Village of Lincolnshire Budget.

Account Types and Conventions

To understand how the Village of Lincolnshire Budget is organized, it is important to have an understanding of several basic government accounting concepts. Governmental accounting, often called "fund accounting", recognizes all income a government receives (usually called "revenue") does not all go into one big "pot" or treasury to be paid out as government officials direct. Governmental accounting recognizes when officials approve a new source of revenue such as a tax, fee or surcharge, it is usually for a specific purpose - building roads, emergency relief, economic development, etc. - and such funds should be kept for that specific purpose and not be "commingled" with money for other governmental purposes. Revenue sources are accounted separately, in separate accounts or funds, and they cannot be used outside the specific fund without a disclosed accounting entry.

The primary purpose of a municipal government is to provide services not provided by the private sector, either because it is not reasonable for one area to have more than one provider, or because the private sector has simply never answered the call to provide that service. Citizens commonly look to government to regulate potentially harmful activities, or activities they want performed according to community standards; like building regulations or speed limits. Traditional public service activities, such as public safety, street maintenance and building inspection, are usually paid from a government's General Fund, or the fund which receives all revenues which have not been specifically designated to another purpose.

In the Village of Lincolnshire budget, there are budget entries for fourteen funds. The General Fund is the largest and primary fund of the Village, and all the accounts and line items in this fund are found in a separate index tab in this budget document. Also, in a separate tab section, are the Village Water and Sanitary Sewer funds. The Water and Sewer Fund budget accounts for all revenues and expenditures necessary to deliver water and collect sewage for all water and sewer customers. This fund was established as an enterprise fund. User fees are annually

established to support the system's operating expenses. The other fund in this section is the Water and Sewer Improvements Fund. Besides an annual subsidy from the General Fund, the sole source of revenue in this fund is water and sewer connection fees - a fee paid when new homes and office buildings, connect to the Village water and sewer systems. These revenues are saved and invested (all the interest earned stays in this fund) until a capital improvement is needed in the water and sanitary sewer system. In a capital (long-term) account like this, money may accumulate for several years before it is spent.

The remainder of the funds in the Village budget can be found under a tab section called Other Funds. These funds vary in the amount and purpose, but they are all generally single income/single purpose funds. These funds range from the Motor Fuel Tax Fund, which accounts for the Village's share of State Motor Fuel Tax allocations and can only be used for street improvements, to the Police Pension Fund, which collects and invests money contributed from the Village (employer) and Lincolnshire Police Officers (employees) to fund retirement and disability pensions for Lincolnshire Police Officers.

The General Capital Improvement Fund section summarizes the Ten Year Capital Plan as well as the details for the current year's capital projects.

Each fund contains information regarding employee distribution by fund or division. In cases where it indicates less than 1.0 for a full-time position, it means the cost of the position is allocated over more than one fund or division. For example, the Finance Director is allocated 80% to the General Fund and 20% to the Water and Sewer Fund. All positions have been thoroughly evaluated so they are allocated by time spent supporting each fund or division.

Financial Overview

The Financial Summary section provides summary information pertaining to the entire Budget. The summary information in this section is provided by fund, and also by area of activity (capital projects, general government, bonded debt, etc.). One of the tables in this section, the Summary of Receipts and Disbursements, shows unspent money from previous years for each fund. This summary of cash and investments reflects how much money the Village has in reserve, and thus captures Lincolnshire's financial condition. Also included are the long term debt summary and property tax comparisons.

Non-monetary Information

The Organizational Information and Supplementary Information sections provide information about Lincolnshire's history, resident demographics and characteristics, the Village government organization, and the budget process.

The Budget's Table of Contents is detailed, and will tell you where to find any piece of information you wish. The Village hopes this introduction assists in the review of the budget document; understanding various sections of the budget; and explaining the contents of each section. If you have any questions, please contact Village Manager Brad Burke at 847.913.2335 or bburke@lincolnshireil.gov or Finance Director, Michael Peterson at 847.913.2303 or mpeterson@lincolnshireil.gov.

January 1, 2015

Mayor and Board of Trustees

Village of Lincolnshire

One Olde Half Day Road Lincolnshire, IL 60069

Dear Mayor and Board of Trustees:

On behalf of the Village staff and management team, I am pleased to present the approved Budget of the Village of Lincolnshire for the Fiscal Year beginning January 1, 2015. Adoption of the Annual Budget is one of the most important activities completed each year by the Village Board. Not only does it reflect the Village's financial plan, the Budget also communicates significant goals and objectives, summarizes operation and capital programs and demonstrates the Village's commitment to excellence in service delivery.

The Village Board and staff work diligently and cooperatively to maintain and, when possible, enhance the level of municipal services Lincolnshire residents expect from their municipal government. As the Village enters Fiscal Year 2015, economic circumstances continue to compel the Village to regularly examine staffing needs and operations to efficiently allocate resources to community demands. The Village's financial position is carefully monitored and evaluated by routinely reviewing costs and services and by planning for the future needs of the community. The 2015 Budget reflects continued modest improvements in the Village's revenue position, allowing the Village to continue to address capital projects deferred or eliminated in recent years.

The past few years have shown economic improvement in some categories of revenues; however, many of the Village's revenues remain stagnant. The Village of Lincolnshire continues to see the effects of an uneven and slow economic recovery, which is reflected in the Village's local government revenue. The challenges caused by the recession remain, and the Village is required to make difficult choices to prioritize spending on services and personnel while at the time addressing both near term and long term capital needs of the community.

The Fiscal Year 2015 Budget, prepared by the management team, reflects staff's commitment to working cooperatively with the Village Board to implement strategies to maintain Lincolnshire's positive financial condition while providing excellent services to residents. A review of the approved Fiscal Year 2015 budget is laid out on the following pages.

BUDGET FORMAT

Significant changes were made in the presentation of the Village of Lincolnshire budget in Fiscal Year 2014. These changes resulted in increasing the number of expenditure line items to improve spending accountability and provide ease and an improved accuracy in budgeting for future years. The additional detail improves management's ability to monitor expenditures/projects throughout the year. As this is the second fiscal year in the transition to the new budget format, it will become easier to make direct year over year comparisons between the Fiscal Year 2014 and 2015 Budgets.

The budget is separated into several divider tabs. The dividers break down the approved budget into different subject areas including: organizational information; budget process and policies; a summary of the Village's financial status; breakdown of budgeted expenditures by operational division in the General Fund; Water and Sewer Fund expenses and revenues; approved budget for the minor funds of the Village; approved capital projects for Lincolnshire's 2015 Capital Improvement Program; and supplementary information. Each Fund or Division is separated by a tab divider sheet and includes a program summary outlining significant changes in the approved budget compared to the prior year.

BUDGET HIGHLIGHTS

The Fiscal Year 2015 Budget meets the following objectives.

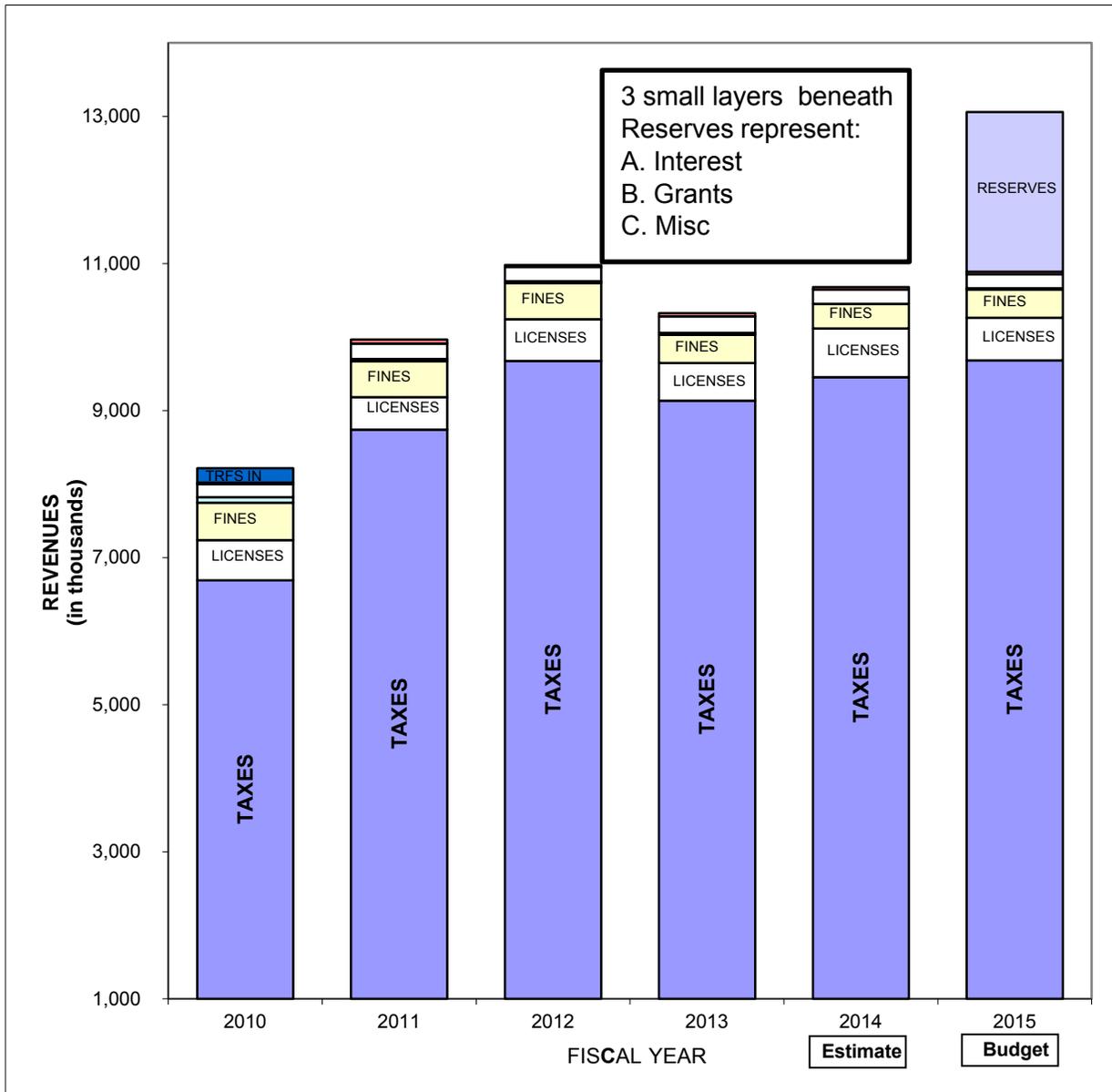
- The Fiscal Year 2015 Budget reflects the transfer of existing reserves to the General Capital Fund and Water & Sewer Improvement Fund (\$393,923 General Capital Fund and \$716,300 Water & Sanitary Sewer Improvement Fund respectively) to cover the cost of equipment and infrastructure improvement planned in 2015. The Fiscal Year 2015 Budget continues the Village's historical approach to funding needed capital expenses from accumulated reserves.
- The Fiscal Year 2015 Budget **maintains the Village's General Fund unrestricted fund balance** above the Village's targeted fund balance of 100% of operating expenditures (including debt service). The projected fund balance at the end of Fiscal Year 2015 is expected to be 129% of annual operating expenses plus debt service. This amount is 54% more than the Village's formal fund balance policy of maintaining 75% operating expenses in reserve.
- Capital expenditures planned for Fiscal Year 2015 are a result of projects identified as part of the Village's work to develop a 10-Year Long-Term Capital Plan for the Village. This plan was adopted by the Village Board on August 25, 2014. A copy of the plan is included with the budget for reference to projects in outlying years.
- The Fiscal Year 2015 Budget provides **capital funding for critical infrastructure improvements in various Village neighborhoods and needed equipment**, including:
 - Purchase of replacement squads in the Police Department in accordance with the Vehicle Replacement Schedule.
 - Completing a full appraisal of all Village properties for insurance purposes.
 - The purchase of new financial/accounting system software.
 - More than \$491,000 in road resurfacing to address needed maintenance.
 - Over \$247,000 in various repairs to the Village's storm sewer system at locations throughout the Village.
 - \$190,000 in expenditures related to the equipment and vehicle replacement for Public Works functions.

- \$206,000 for the construction of a pocket park at the base of the Indian Creek pedestrian bridge in the downtown triangle parcel.
 - \$524,000 in expenditures related to an Illinois Transportation Enhancement Program (ITEP) grant the Village received for corridor improvements at various locations throughout the Village.
 - \$173,000 for year three of a five year project to update all water meters in the Village to provide for automated meter reading.
 - More than \$1 million to complete water main replacement on Westwood, Bedford and Middlebury Lane.
- The Fiscal Year 2015 Budget reflects **no increase in personnel**. The Village currently has 61 full time employees and seasonal and part-time/seasonal personnel totaling 5.75 full-time equivalents (FTE) for a total of 66.75 FTE.
 - The 2015 Budget provides for **no property tax rate increase** for property owners. This will be the third year the Village maintains a tax rate of 0.241 per \$100 of equalized assessed valuation (EAV).
 - The budget provides for a **property tax levy to fund Village expenses related to pension contributions only** for the Police Pension Fund for sworn police personnel, the Illinois Municipal Retirement Fund for non-sworn personnel as well as applicable FICA for Village staff.
 - The Fiscal Year 2015 Budget provides for a **1.9% increase (\$0.20)** in the combined water and sanitary sewer fee charged to utility customers served by the Village's water and sewer system. The fee increase is due to the increase in the charge for service for the Village to purchase water from the City of Highland Park. Highland Park will increase its charge for the Village to purchase water 4.37% effective January 1, 2015.

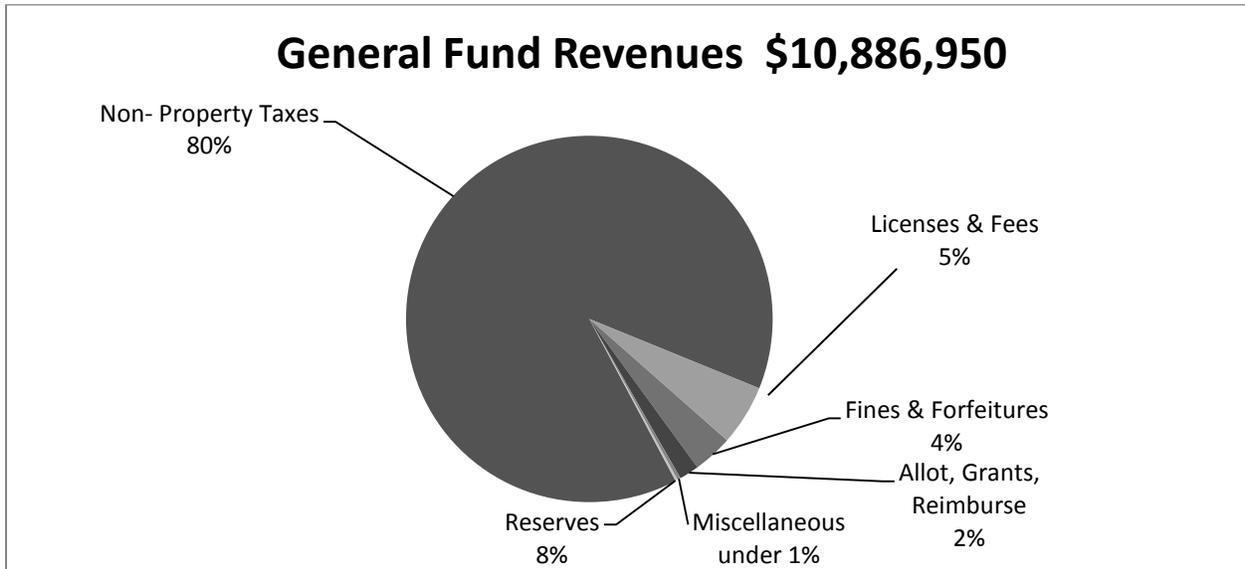
PLANNING PRIORITIES

The priorities established for the budget were to protect core services and address needed capital expenditures which may have been deferred in recent years. All resources and expenses were comprehensively evaluated, resulting in some changes from last year, but for the most part maintained service delivery in most areas. Since Lincolnshire does not levy a property tax for operations, the Village is highly dependent on consumption taxes and fees. Many of these revenues continue to show signs of slight improvement compared to previous years. The addition of the .5% Home Rule Sales Tax in 2011 together with increases in the standard sales tax and hotel occupancy tax has given the Village increased revenues to permit the Village to restore some service levels and implement capital improvement projects deferred over the past several years. The chart below shows the last six (6) years of actual General Fund revenues and the estimates for 2015. After a steady decline, we are seeing some slight improvements in the areas mentioned above.

HISTORICAL REVENUES

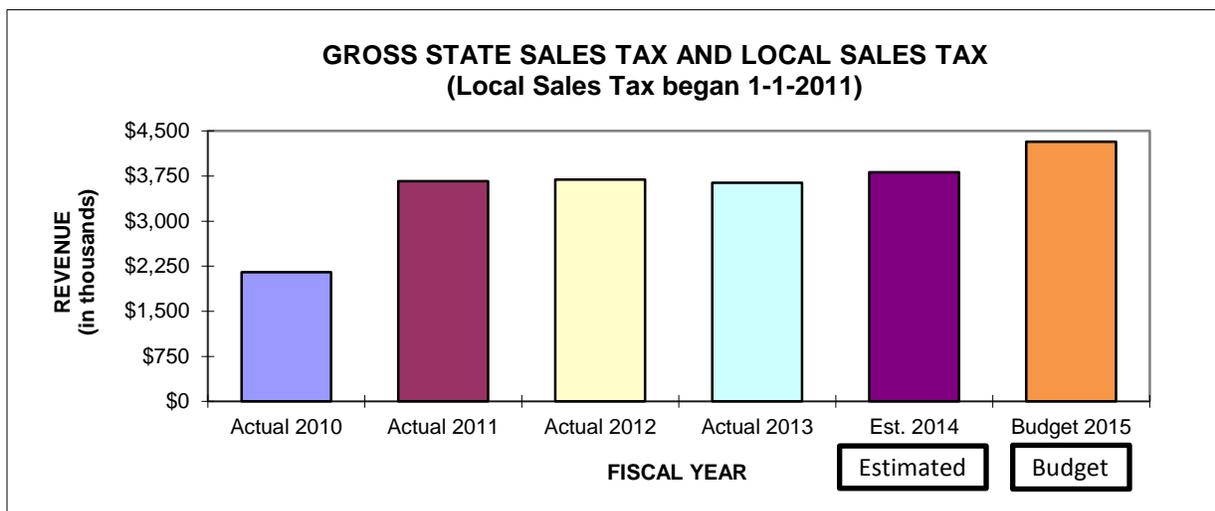


GENERAL FUND



General Fund revenues are estimated to be nearly flat compared to the current year's budget. As noted above, the Village relies heavily upon consumption taxes and fees and most of them were negatively impacted during the poor economy. However, there has been an increase in sales tax revenues due to economic improvements and the addition of some new businesses. These increases, coupled with the new Home Rule Sales Tax are providing the Village with a more solid foundation of revenues. Most of the revenue estimates for 2015 are based on the estimated revenues to be received for 2014. The Village continues to take the conservative approach with budgeting revenues. The chart below features our largest revenue sources.

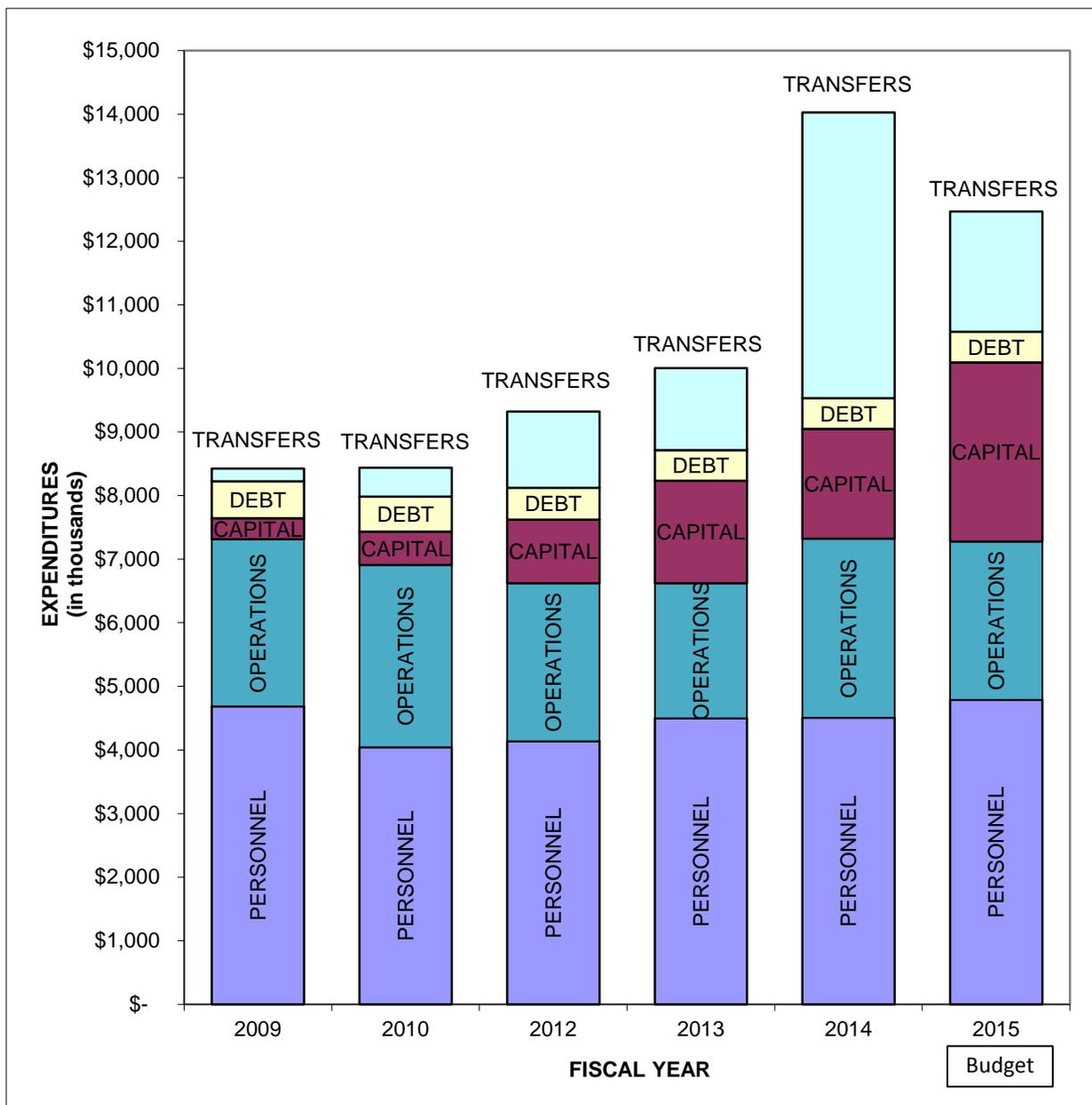
Sales Tax Revenue



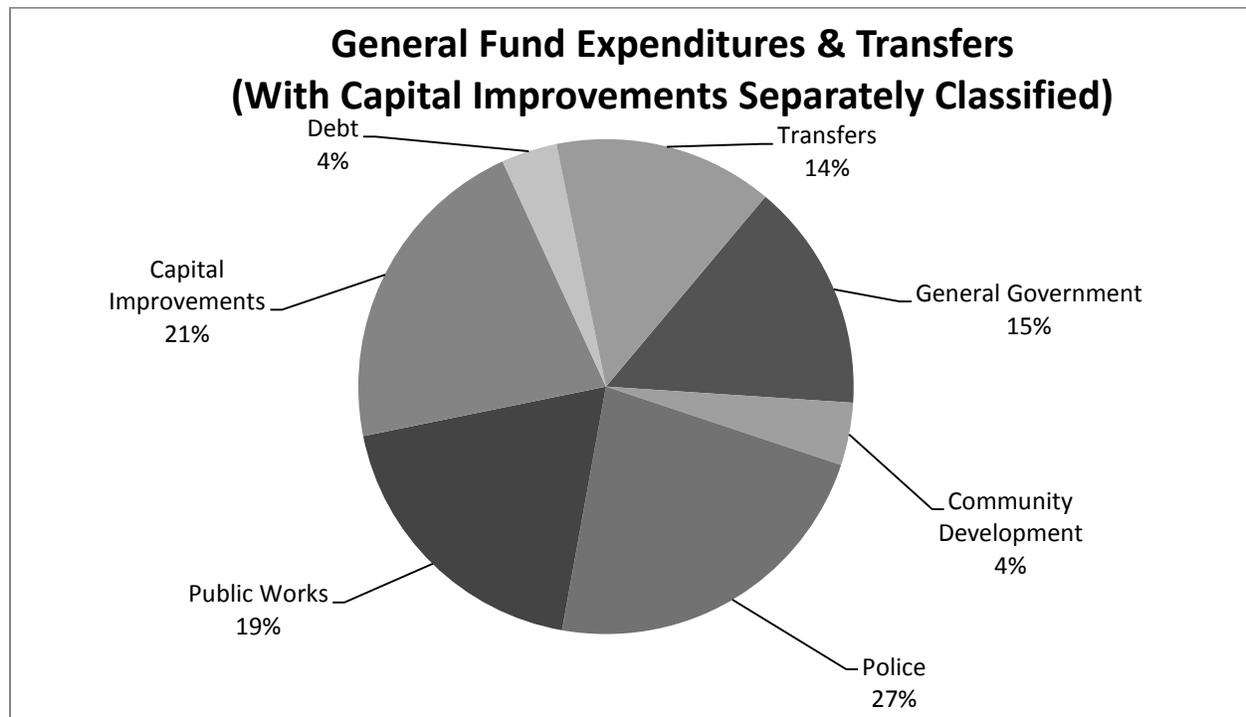
Amount reflects gross sales tax revenue received and are not reduced due to due to existing sales tax sharing agreements.

The chart on the prior page indicates an expectation most revenue categories for 2015 will be to follow similar numbers achieved in 2014, but with some modest increases in some of our minor revenue categories.

Although revenues are improving, staff continues to closely review all operational expenses and services for any additional cost savings. Village staff in all departments regularly pursues opportunities for joint purchasing and collaborating with other governmental entities. Staff annually bids out various service contracts and professional service agreements to ensure the Village received the best pricing. Bids were obtained for some services and three (3) year pricing was obtained for several core services. The chart below illustrates the history of General Fund operational expenses.



General Fund Operating Expenditures



General Fund capital improvements total \$2,817,150, which is a return to a more typical year. Evaluations were made of all vehicles, equipment and facilities and only the essential projects are included in 2015. Large projects include our annual street resurfacing program (\$491,000); corridor enhancements (\$524,000 with 80% funded with grant revenues); various repairs to the Village's storm sewer system at locations throughout the Village (\$247,000); expenditures related to the equipment and vehicle replacement for Public Works functions (\$190,000); construction of a pocket park at the base of the Indian Creek pedestrian bridge in the downtown triangle parcel (\$206,000).

The General Fund reserve has been maintained consistently over the last several years. Staff estimates reserves will grow by just over \$500,000 in 2015, improving the General Fund reserve balance to over 17 months of operating expenditures held in reserve. The Fiscal Year 2015 Budget plans to use \$2.8 million of existing General Fund reserve funds in 2015 to fund capital projects.

WATER AND SEWER FUND

Revenues are based upon 416 million gallons of water sales, 191 million gallons for residential use and 225 million gallons for commercial use. The 2015 Budget reflects a 4.0% increase to water rates. The increase is necessary due to an increase of 4.37% in the water rates the City of Highland Park charges the Village for the purchase of water wholesale for distribution to residents and businesses. The 2015 Budget reflects an increase of 1.6% (\$10,400) in the Water & Sewer Administration budget for the coming year. Water & Sewer Operations are to increase by \$111,060 or 3.2%. The budget increase is largely due to the increase in charges

from City of Highland Park for water purchase and an increase in operational expenses related to annual, ongoing maintenance costs previously budgeted as capital projects.

For the Water and Sewer Fund at the beginning of Fiscal Year 2014, the **unrestricted net position** was \$2,261,714, which is equal to just over 6 months of operating expenses. The projected unrestricted net position based upon the Fiscal Year 2015 budget is expected to be \$1,897,613 or 43% of annual operating expenses in the fund. It is the Village's policy to maintain at least two (2) months of funds in reserve. The Fiscal Year 2015 Budget meets the Villages fund balance policy for the Water & Sewer Fund.

WATER AND SEWER IMPROVEMENT FUND

Staff projects \$280,000 in direct revenues from connection fees which is an increase over the current year due to anticipated development projects in the downtown and in new residential construction. As the trend in reduced and fairly flat connection fees continue, capital improvement funding will have to continue to come from other revenue sources, such as the General Fund transfers that have occurred regularly over time.

Capital improvements total \$1,967,300. The majority of these expenditures are related to new water main installation on Westwood, Bedford and Middlebury Lane. Other projects contemplated include miscellaneous repairs at \$100,000 and engineering studies related to future sanitary sewer rehabilitation projects and a study of inflow and infiltration into the sanitary sewer system.

OTHER FUNDS

The **Motor Fuel Tax** Fund continues to be used only for Lincolnshire's annual street resurfacing program (\$175,000). The revenues are based upon our population and estimated amounts of future per capita revenue provided by the Illinois Municipal League.

Once again, the Village will levy a property tax for its two (2) pension funds, the **Police Pension Fund** and **Retirement Fund** (formerly IMRF Fund). The levy requirement for the Retirement Fund for Fiscal Year 2015 reflects a reduction compared to Fiscal Year 2014.

In the **E-911 Fund**, fees from landlines and wireless are anticipated to cover expenses related to dispatch services including the Village of Lincolnshire's agreement with Village of Vernon Hills to provide dispatching.

Existing funds in the **Special Service Area – Traffic Signal Fund** will be used to offset costs of maintenance of the traffic signal at Westminster Way and Route 22. No property tax is to be levied for this special service area and the abatement will continue until all existing money in this fund are depleted. After that time, the special service area will be terminated.

Special Service Area – Sedgebrook – The budget reflects the property tax levy assessed for the Sedgebrook Retirement community to pay for initial public improvements. The Village simply receives the property taxes for this annual special service area and pays the related principle and interest payment on the Sedgebrook bonds when they come due during the Fiscal Year.

FINANCIAL TRENDS / POSITION

Recent trends for the Village have been positive with modest increases in several key revenue sources. Additionally, the Village has strong fund balances in the General Fund and Water and Sewer Operating Fund. The Village is also seeing glimmers of expansion in its commercial base of new businesses that will benefit the Village. Cash and investment balances can be found on pages 54-56. The Village Board has established minimum fund balance policies for the General and Water and Sewer Funds, and I am happy to report the estimates are predicted to exceed the policies.

In terms of policies two new policies are included with the 2015 Budget. The two new policies outline the Village Board's formally approved funding policy for both the Police Pension Fund and the Retirement Fund.

The Village is expected to see small growth occurring for another five (5) years as available land is developed. Most of the development will be commercial or institutional as opposed to single family residential. Commercial property tends to cost less to service; therefore, such development should provide more revenues than expenses that can be used for other purposes.

Conclusion

I believe this budget fairly, clearly and concisely presents the Village's Corporate Plan for Fiscal Year 2015. I would like to thank the staff members for their thoughtfulness and diligence in preparing this budget.

Sincerely,

VILLAGE OF LINCOLNSHIRE

Bradly J. Burke
Village Manager



BUDGET PROCESS

This Budget document defines Village of Lincolnshire governmental activities for the fiscal year January 1 through December 31, 2015.

The State of Illinois Statutes provides two formats by which municipalities may spend anticipated revenues. The "Budget" system, which requires appointment of a Budget Officer, provides for estimates of anticipated revenues as well as expenditures for the fiscal year. This system allows various shifts of funds between line items and the budgeting of contingency funds. Both shifts between line items and expenditure of contingency funds are governed by rules delineated by the Board of Trustees. The "Appropriations" system requires annual passage of an Appropriations Ordinance, which outlines expenditures. Changes in the amount of expenditure in this system may only be made by passage of a Supplementary Appropriations Ordinance by the Mayor and Board of Trustees. Smaller municipalities usually operate under the Appropriations system, as it is simpler in process and format. Lincolnshire has operated under the Appropriations system since the Village's incorporation. As the Village has grown in size and professionalism, a budget document has been produced. The Village's annual budget is merely a detailed explanation of the items outlined in the Appropriations Ordinance, and has no legal effect.

In preparing the budget proposals, Department Managers are given parameters by staff responsible for the budget document and by the Village Manager. These parameters change from year to year, based on goals of the Village Board and economic climate, but they always include guidelines as to acceptable levels of spending increases, a ratio of capital to operating expense and a discussion of personnel. The Finance Director and Village Manager are responsible for compiling requests from the various departmental operations into a cohesive, balanced budget.

Village residents, appointed Boards and Commissions and civic organizations provide input regarding priorities for the coming year early in the Budget process. The Mayor and Board of Trustees want to hear and consider comments and suggestions from the public at the outset of the process. The first such meeting concerning the FY 2015 Budget was held September 8, 2014.

Following September 8, 2014 public input session, the first draft of the Budget is prepared and made available for review and distribution to the Mayor and Trustees. The Budget contains funding for personnel, benefits, professional services and other goods and services Village staff use in their day-to-day activities. The budget includes revenue projections, or estimates of Village government income for the next fiscal year, so expenditures can be tailored to meet anticipated revenues. The Budget also includes a Capital Improvement Program detailing the

proposed expenditures for permanent facilities and major vehicles and equipment purchases. Village officials and staff annually review and revise the Village's Capital Improvement Program. In 2014, the Village Board adopted a 10-Year Long-Term Capital Improvement Plan for Lincolnshire. This long-term program provides for a comprehensive review of long-term capital and equipment needs, and the financial resources needed to support them. After the Village Board has time to study the draft budget document, the Mayor and Board meet in several Committee of the Whole Budget meetings for discussions on the proposed budget for the coming year.

During these processes, drafts of the Operating and Capital Budgets are available for public review at the Village Hall and the Vernon Area Public Library and on the Village of Lincolnshire website at www.lincolnshireil.gov. When all issues have been resolved and the draft budget updated, the public has additional opportunities to comment on the Budget before its final adoption.

Once the Budget is approved, the Annual Appropriations Ordinance is prepared, and the required Public Hearing is held. After the Appropriations Ordinance has been passed, staff prepares the Tax Levy Ordinance, if necessary. This ordinance authorizes the County to levy taxes on property within the Lincolnshire corporate limits for the Village's portion of employee pension contributions. If the amount of the Tax Levy exceeds 105% of the previous year's levy, or the Consumer Price Index, whichever is less, a Public Hearing must be held before the Mayor and Board vote on the ordinance.

BUDGET BASIS

The budgets of general government-type funds (i.e. the General Fund) are prepared on a modified accrual basis. The modified accrual basis of accounting is followed by the governmental and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable. The governmental fund measurement focus is on the determination of financial position and changes in financial position, rather than on net income determination.

The Water and Sewer Fund activities, except for depreciation and compensated absences, are budgeted on a full accrual basis. The accrual basis of accounting is used by enterprise, proprietary and pension trust funds, with the measurement focus on determination of net income, financial position and cash flows. Revenues are recognized when earned and expenses are recognized when incurred.

The Comprehensive Annual Financial Report (CAFR) shows the status of the Village's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases, this conforms to the way the Village prepares its budget. Two exceptions are the treatment of depreciation expense and compensated absences. Depreciation is not shown in the budget, although the full purchase price of equipment and capital improvements is, while purchase of capital improvements is depreciated in the CAFR for the Water and Sewer Fund. Compensated absences (accrued but unused sick leave) are treated slightly different in the budget and in the CAFR. The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.



2015 BUDGET APPROVAL SCHEDULE

Date/Time	Event	Purpose
7/8/2014	Revised Capital Improvement Program Worksheets Distributed to Department Managers – Sheets Linked to General Capital	Capital Improvement Program Development
7/25/2014	Personnel Change Requests Due to Village Manager	Operating Budget Development
8/1/2014	Completed Capital Improvement Program Worksheets due to Village Manager	Capital Improvement Program Development
8/1/2014	Finance Director Distributes Operating Worksheets to Department Managers	Operating Budget Development
8/01/2014	Letters Sent to Lincolnshire Organizations Regarding FY2015 Budget Process	Operating Budget Development
8/01/2014	Budget Article Completed for September Newsletter	Operating Budget Development
8/01/2014	Departmental Goals and Objectives for Fiscal Year 2015 Submitted to Village Manager for Review	Goal/Objective Development
Weeks of 8/4/2014 to 8/18/2014	Village Manager Reviews Capital Improvement Worksheets & Returns to Department Managers with Comments	Capital Improvement Program Development
8/20/2014	Village Manager Hosts Employee Meeting to Obtain Questions / Comments from Staff	Obtain Comments / Requests
8/29/2014	Completed Operating Budget Worksheets due to Finance Director	Operating Budget Development
Date/Time	Event	Purpose
8/29/2014	Professional Services Agreements List Due	Development of Operating Budget

	from Department Managers	
9/05/2014	Finance Director Distributes First Draft Budget to Department Managers and Village Manager	Operating Budget Development
9/08/2014	Special Committee of the Whole Meeting	Mayor & Board of Trustees Discuss 2015 Goals & Objectives.
9/08/2014, 7:00 PM	Special Committee of the Whole Meeting	Mayor & Board of Trustees Receive Comments/Suggestions from Organizations and Residents
Weeks of 9/15/2014 9/22/2014	Operating and Capital Improvement Program Budget Workbooks assembled by Finance Director and Village Manager	Operating & Capital Improvement Program Budget Development
9/15/2014 & 9/22/2014	Department Manager meetings with Finance Director and Village Manager	Review Operating and Capital Improvement Program Budget and Professional Services Agreement List
09/29/2014	Department Managers Return Finance Draft of Budget with Comments	Operating Budget Development
Week of 9/29/2014	Budget Workbook Revisions Made	Operating & Capital Improvement Program Budget Development
10/09/2014	Budget Workbooks Delivered to Mayor and Board of Trustees	Distribution of Proposed Budget
10/10/2014	Public Copies of Budget Workbooks at the Village Hall, Library and Online	Public Review of Budget
Weeks of 10/20 & 11/3	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees Review Budget
11/10/2014	Committee of the Whole Meeting	Public Comment on Proposed Budget
Weeks of 11/10 & 11/17	Special Committee of the Whole Budget Meetings (As Needed)	Mayor and Board of Trustees Review Budget
Week of 11/24/2014	Final Budget Revisions Made by Village Manager/Finance Director	Operating & Capital Improvement Program Budget Development
12/4/2014	Final Budget delivered to Mayor and Board	Distribution of final Budget
12/4/2014	Public Copies of Final Budget at the Village Hall, Library, and Online	Allow Interested Members of the Public to Review Budget
12/08/2014 - 7:00 p.m.	Village Board Meeting	Adoption of FY 2015 Budget



FINANCIAL POLICIES

Overview

The financial policies of the Village are a critical component in the budget decision-making process. Any policies impacting the budget, including: reserve policies, surplus policies, capital and debt management, and fixed assets are contained in the financial policies.

Operating Budget Policies

Accounting Basis

The General Fund, Motor Fuel Tax Fund (MFT), E911 Fund, Police Pension Fund and Park Development Fund budgets are prepared on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures of the fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due, using the current financial resources measurement focus of accounting.

The budgets for the Proprietary Fund-Water and Sewer, and Internal Service Fund (Vehicle Maintenance Fund) are prepared on the full accrual basis of accounting. Under the full accrual basis, revenues are recorded when earned (i.e., Water User Fees are recognized as revenue when the bills are prepared), and expenses are reported when a liability is incurred, regardless of the timing of related cash flows, using the economic resources measurement focus of accounting. The major difference between the budget basis and the full accrual basis of accounting is that the former "expenses" the full amount of a capital expenditure in the first year of purchase while the latter "expenses" it (as depreciation) over the lifetime of the capital item.

Guidelines

The Comprehensive Annual Financial Report (CAFR) presents the status of the Village's finances on a basis consistent with "Generally Accepted Accounting Principles" (GAAP), (i.e., the governmental funds use the modified accrual basis of accounting, while the proprietary funds use the full accrual basis). To provide a meaningful comparison of actual results with the budget, the CAFR presents the Village's operations on a GAAP basis and also shows fund expenditures and revenues on a budget basis for the General, Debt Service and Proprietary funds.

Current revenues will be sufficient to support current expenditures except where indicated that the Board has approved the use of fund reserves and/or loan proceeds to cover capital program needs.

The budget process and format is focused on maintaining and/or enhancing basic core Village services along with a focus on annually adjusted short-term and long-term goals.

The budget will provide adequate funding for maintenance and replacement of capital plant and equipment.

The Village Board is provided with interim budget reports comparing actual versus budgeted revenue and expense activity. Amounts presented in the budget documents are compared with actual revenues and expenditures for each month and year-to-date ending throughout the budget year.

The Village shall establish and maintain a standard of accounting practices. An audit by an independent certified public accounting firm will be performed annually. The Village will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

Planning

The Village will annually prepare a 10-Year Long Term Capital Plan. The Long Term Capital Plan will include estimated costs of future capital improvements, such as streets, parks, pedestrian/bike paths, water and sewer infrastructure, building improvements and major pieces of equipment, including vehicles.

Budget Amendments

The Village operates under the "Appropriations" system of budgeting. Amendments to the Budget may be made through a Supplemental Appropriations Ordinance approved by the Village Board. It is the intent each additional appropriation be matched with an additional revenue source.

Balanced Budget

The Budget should be balanced with current revenues equal to, or greater than current expenditures. Use of fund balances is permissible for capital program needs as approved by the Mayor and Board of Trustees.

Personnel

Control of expenditures in the area of personnel costs is provided through position control and adherence to the Village's Classification and Pay Plan found in the Supplementary Information included with the budget book. No new full-time or part-time positions may be created without the approval of the Mayor and Board of Trustees.

Property Tax Levy

For Fiscal Year 2015, the Village will use the 2014 property tax levy only to fund employee pensions and not for general fund operations.

Financial Reserve Policies

On an annual basis, after the year-end audit has been completed and during the budget process, the Village Manager shall produce a schedule of all projected fund surpluses and deficits, with projections of reserve requirements and a plan for the use of any excess surpluses for the current year in accordance with the Use of Financial Reserve Policy and the Use of Surplus Policy. This document will be used not only to ensure compliance with stated policies, but also to analyze the total reserve and surplus picture to ensure the policies as provided do not inadvertently create any adverse effects.

Working Capital

Reserves for the Village's various funds should be adequate to provide sufficient working capital to meet daily cash needs, provide investment earnings, handle unexpected decreases in revenues and absorb unexpected or emergency expenditures.

The General Fund's "unreserved" fund balance will be maintained in an amount greater than or equal to seventy-five percent (75%) of the annual General Fund operating budget, including the annual debt service. This amount approximates 275 days of working capital.

To provide the resources necessary to ensure continued operations of the Village's Water and Sewer programs should a natural disaster or significant changes in the weather pattern occur, the Village shall maintain a working capital reserve in an amount greater than or equal to twenty percent (20%) of the annual operating budget, including debt service, but not including depreciation and capital expenditures.

Use of Surplus Policies

Use of Surpluses

It is the intent of the Village to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt, and reduction of outstanding debt. The Village will not use year-end surpluses to fund ongoing operating expenses.

Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Financial Reserve Policies. Excess surplus will then be used for the following purposes, as determined by the Village Board:

- Capital Replacement Programs
- Cash Payments for Capital Improvement Program Projects
- Pension Funds
- Retirement or Refinancing of Existing Debt

Water and Sewer Fund surpluses shall be first used to fund minimum reserve requirements identified in the Financial Reserves Policies, with excess surpluses used to fund capital projects.

Capital Improvement Program

Excess surpluses may be used to pay cash for Capital Improvement Program (CIP) items to avoid future debt service, or to pay down existing debt.

Capital Improvement Program Policies

Alignment

The Village shall coordinate the development of the Capital Improvement Plan Program with the revenues projected for the upcoming year and the Operating Budget.

Project Selection

All capital projects, exceeding \$50,000, submitted for approval must be justified in terms of how the project supports the achievement of the Village's strategic short-term and long-range plans. Projects are prioritized and approved based on the relevancy of the project to the Village's strategic plan and the impact on the "end customer" (i.e. resident, property owner). Approval for inclusion in the proposed budget is granted through a two-step review process. Step 1 involves presentation and analysis of the proposed capital project at the individual departmental/Village Manager level. Step 2 brings the capital project to the Board level. All potential capital items will be discussed in a budget workshop held annually with the Village Board and the Management team.

Capital Budget

The Village shall adopt an annual Capital Budget for both the General Fund and Water & Sewer Improvement Fund based on the Long-Term Capital Improvement Program. Future capital expenditures will be projected based on the needs of the Village. The Village's needs are based on changes in population, real estate development, and/or the economic base.

Village staff will identify the estimated costs and funding sources for each capital project proposal before it is submitted to the Village Board for approval. The Village shall make all capital improvements in accordance with an adopted Capital Budget. The Village will determine and use the most prudent financial methods for acquisitions of new capital equipment and projects based on market conditions at the time of acquisition and financial reserves projected to be available.

Maintenance

The Village shall maintain all capital assets at the level adequate to protect the Village's capital investment to minimize future maintenance and replacement costs.

Debt Management Policies

The Village shall review its outstanding debt annually for the purpose of determining if the amount of financial debt the Village is carrying is appropriate for a village its size.

Debt Issuance

When the Village finances capital projects by issuing a bank loan or bonds, it shall amortize the debt over a term not to exceed the average useful life of the projects financed. The Village's goal is to keep the average maturity of loans, or General Obligation Bonds at or below fifteen years. Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt financing" classifications. Pay-as-you-go capital items will be \$500,000 or less with short lives (less than ten years). Debt financing will be used for major, non-recurring items with a minimum of fifteen years of useful life.

Debt financing is generally considered appropriate for capital improvements when they cannot

be funded from current revenues or from reserves. All debt is soundly financed by conservatively projecting revenue sources to finance the debt.

The Village shall confine long-term borrowing to major capital improvements having useful lives of 15-20 years or longer. When appropriate, the Village shall use special assessments or self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

Debt Service Levels

Annual General Fund debt service expense will be limited to ten percent (10%) of the total of the General Fund budget. The Village will limit its total outstanding General Fund obligation to eight point six two five percent (8.625%) of the assessed valuation of taxable property which is the limit required of non-home rule municipalities.

The Village shall follow a policy of “full disclosure” in its Comprehensive Annual Financial Report and bond prospectus.

Revenue Policies

Revenue Projections

During the budget process, the Village shall estimate two categories of annual revenue. Type One revenue will consist of what the current fiscal year’s revenue is estimated to be at year end. This estimate is usually a composite of eight months of actual revenue and an estimation of the last four months. Type Two revenue will consist of a projection of the new fiscal year’s twelve months based on prior revenue data and assumptions on such factors as the economy, local business activity and plans.

The Village shall maintain a diversified and stable revenue system to the extent provided by law to insulate it from short run fluctuations in any one revenue source.

User Fees

The Village shall periodically recalculate the full cost of selected activities currently supported by user fees and charges to identify the impact of inflation and other cost increases. The Village shall set fees and user charges for the enterprise fund (Water and Sewer) at a level to fully support the total direct and indirect costs of operation.

Reporting and Analysis

To ensure compliance with Revenue Policies, Reserve Policies, and Budget Policies, the Village shall prepare reports and analysis periodically to monitor, project and estimate revenues and expenditures:

1. Five-year Forecast of Revenues and Expenditures. A planning tool used by Management and the Village Board to forecast and project various funds (General, Water and Sewer, Motor Fuel, Park Development Fund and E911 Fund).
2. Reserve Analysis. The Village will annually review the reserve levels and produce a report that indicates up-to-date reserve levels as compared to policy goals.

3. Analysis of Business Community. The Village will be alert to potential relocations of major revenue producers, both in and out of the Village and potential State legislation that could impact the Village revenue base.
4. Investment Portfolio Reports. A monthly report designed to track and analyze the performance of the Village's investment portfolio.

Fixed-Asset Accounting Policies and Procedures

Definition of a Fixed Asset

The dollar amount to be capitalized is a unit cost of \$5,000 or greater and useful life exceeding one year. Fixed assets include equipment, computers, furniture and vehicles. Infrastructure assets such as building improvements, roads, water/sewer pipes and lift stations are capitalized when costs reach the \$200,000 threshold. An inventory of specific assets falling below the \$5,000 unit cost threshold (i.e. computer equipment and off-the-road equipment-pumps, generators, etc.) is maintained for the purpose of insurance coverage and accountability. Once inventoried, all capital items are maintained in the physical inventory and Capital Replacement Program until disposed.

The Governmental Accounting Standards Board (GASB) Statement No. 34 requires the following infrastructure be inventoried (capitalized and depreciated): roadways, pedestrian/bike paths, bridges, traffic lights, street and field lights, and land improvements.

Purchasing Fixed Assets

Capital items (fixed assets) shall be identified for purchase through three methods:

1. New - Through a new initiative in the Capital Improvement Plan that justifies the feasibility of a project or program requiring the purchase.
2. Replacement - Through the Capital Replacement Program for items already in inventory requiring replacement.
3. Emergency - Ad hoc needs are addressed through special meetings of the Board and Management resulting in subsequent amendments to the budget.

The procedures for purchasing fixed assets are:

1. Capital items must be approved for inclusion in the proposed budget as outlined in the Capital Improvement Program Policies.
2. Through the purchasing/payment accounting system, departments initiate, for review and approval, a purchase order and subsequent check request.

Year-End Procedures

At year-end, Finance records the assets into proper asset classifications in the fixed asset maintenance files. Depreciation is calculated annually on all assets (except land).

Disposition/Transfer of Assets

The department/division transferring/disposing of an asset shall complete a property disposition form, signed by the department head and approved by the Village Manager. The form is routed to Finance for entry into the accounting records. At least annually the Village auctions assets that have salvage or resale value. After disposal, a list of the assets auctioned and their sales price is sent to Finance. Unsold assets are noted in a memorandum to Finance.

Physical Inventory

Each year, as part of the Capital Replacement Program Budget, a complete inventory of fixed assets will be distributed to every department/division. At that time, all items on the inventory must be physically verified by a representative and corrections or changes made on the inventory sheets, which will then be signed and returned to Finance.

Fixed Asset Losses/Damages

Damaged, lost or stolen assets should be reported to Finance so changes to the fixed assets inventory can be made and the appropriate insurance claims/coverage can be made.

Finance Responsibilities

1. Review fixed asset file.
2. Maintain additions, deletions and transfers of fixed assets.
3. Update fixed asset system and record depreciation at year-end.
4. Work in conjunction with Village departments to conduct annual physical inventory of fixed assets.
5. Make adjustments of asset records when deemed necessary.
6. Review asset records to ensure adequate insurance coverage.
7. Prepare CAFR fixed asset schedules and reconcile schedule balances to fixed asset records.

Department Responsibilities

1. Justify need for capital purchases through the Budgeting Process.
2. Seek purchase approval via Purchase Requisition. Submit Purchase Order for payment request.
3. Department/division managers are responsible for proper account coding and description of asset on every purchase order and check request for all capital purchase.
4. Conduct an annual physical inventory of fixed assets.
5. Prepare property disposition forms when assets are transferred, removed from inventory, lost, stolen or damaged.

Illinois Municipal Retirement Fund and Police Pension Funding Policies

Contributions to the IMRF or Police Pension Funds will be in conformance to guidelines contained in the Village's Investment Policy which is annually reviewed and adopted by the Village Board.

Investment Policies

Investments made by the Village will be in conformance to guidelines contained in the Village's Investment Policy which is annually reviewed and adopted by the Village Board.

Investment Management

The Village shall perform a cash flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled to insure optimum cash availability. Investments shall be managed to optimize cash utilization to generate and enhance interest income opportunities.

Investment Analysis

The Village shall review its investment policies established for investing surplus funds to account for changes in legislation and market conditions on an annual basis. Village staff shall prepare monthly investment portfolio reports containing the overall performance of the fund.



Funding Policy for Illinois Municipal Retirement Fund Approved by the Lincolnshire Board of Trustees 12/8/2014

Introduction

The purpose of this policy statement is to define the manner in which the Village of Lincolnshire funds long-term cost of pension benefits to Illinois Municipal Retirement Fund (IMRF) plan participants. The ultimate goal of this policy is to ensure that pension benefits can be paid, employer costs can be managed, and the plan to fund pensions is clear.

Funding a defined benefit pension plan requires a long-term horizon. Assumptions and inputs into the policy should focus on long-term trends, not year-to-year shifts in the economic or noneconomic environments. Generally, assumptions or inputs should be evaluated and changed if long-term economic or non-economic inputs have fundamentally changed or are no longer reasonable. As such, the Village will review this policy as part of the annual budget process to determine if changes are needed to ensure adequate resources are being accumulated in Lincolnshire's IMRF account. The Village reserves the right to make changes to this policy and change funding practices, at any time, if the financial condition of the Village warrants, and it is deemed appropriate by the Village Board of Trustees.

General Funding Policy Objectives

The fundamental financial objective of a public employee defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. To assure the plan remains sustainable, the plan should accumulate adequate resources for future benefit payments in a systematic and disciplined manner during the active service life of the benefitting employees.

- Actuarially Determined Contributions
- Funding Discipline
- Intergenerational Equity
- Contributions as a Stable Percentage of Payroll
- Accountability and Transparency

A. Actuarially Determined Contributions

A pension funding plan should be based upon an actuarially determined contribution (ADC) incorporating both the cost of benefits in the current year and the amortization of the plan's unfunded actuarial accrued liability.

B. Specific Policy Assumptions

The Village does not obtain a separate actuarial report for IMRF and instead relies on the information provided by IMRF. IMRF costs are allocated to the budget activities in which the related salary expenditures are recorded. Most IMRF costs are funded by the Village's IMRF property tax levy. Other Village funds (ex., Water/Sewer Operating Fund and Vehicle Maintenance Fund) pay their IMRF costs from revenues dedicated to those funds.

C. Funding Discipline

A commitment to make timely, actuarially determined contributions to the retirement system is needed to ensure sufficient assets are available for all current and future retirees.

Specific Policy Objectives and Considerations

1. As required by State Statute, the Village will, at a minimum, fund the Illinois Municipal Retirement Fund (IMRF) in the amounts determined by IMRF. The Village will consider funding IMRF at higher levels when anticipated property tax revenue exceeds actual contributions to the fund.
2. EMPLOYER CONTRIBUTIONS- Property Tax Receipts will be electronically deposited to IMRF on a bi-weekly basis.
3. EMPLOYEE CONTRIBUTIONS- Employee contributions obtained through payroll deduction Receipts will be electronically deposited to IMRF on a bi-weekly basis.

D. Intergenerational Equity

Annual contributions should be reasonably related to the expected and actual cost of each year of service so the cost of employee benefits is paid by the generation of taxpayers who receives services from those employees.

Specific Policy Objectives and Considerations

Fully funding pension benefits over the average future service period of employee reasonably aligns the cost of the benefits of the public services with the taxpayers who benefit from those services.

E. Contributions as a Stable Percentage of Payroll

Contributions should be managed so employer costs remain consistent as a percentage of payroll over time.

F. Accountability and Transparency

Clear reporting of pension funding should include an assessment of whether, how, and when the plan sponsor will ensure sufficient assets are available for all current and future retirees.

Specific Policy Objectives and Considerations

1. The Village's Annual Financial Report shall be published on its website; uploaded to the State of Illinois Comptroller's Office; and hard copies will be available at Village Hall, Lake County Clerk's Office, and Vernon Area Public Library. This report includes various financial

reports related to the Lincolnshire's Retirement Fund and the Village's annual contribution to the Pension Fund.

2. The Village's Annual Budget shall be published on its website; hard copies will be available at Village Hall, Lake County Clerk's Office, and Vernon Area Public Library. The Budget shall include the Village's contribution to the Lincolnshire's IMRF account as well as this Funding Policy.

Review of Funding Policy

The Village will review this policy annually during the budget preparation process determine if changes to this policy are needed to ensure adequate resources are being accumulated in the IMRF account. The Village reserves the right to make changes to this policy, at any time, if the financial conditions of the Village warrant, and the Village Board determines it is appropriate.



Funding Policy for Lincolnshire Police Pension Fund Approved by the Lincolnshire Board of Trustees 12/8/2014

Introduction

The purpose of this policy statement is to define the manner in which the Village of Lincolnshire funds long-term cost of pension benefits to plan participants and defines the calculation of Lincolnshire's "actuarially determined contribution" (ADC) to the Police Pension. The ultimate goal of this policy is to ensure that pension benefits can be paid, employer costs can be managed, and the plan to fund pensions is clear.

Funding a defined benefit pension plan requires a long-term horizon. Assumptions and inputs into the policy should focus on long-term trends, not year-to-year shifts in the economic or noneconomic environments. Generally, assumptions or inputs should be evaluated and changed if long-term economic or non-economic inputs have fundamentally changed or are no longer reasonable. As such, the Village will review this policy as part of the annual budget process to determine if changes are needed to ensure adequate resources are being accumulated in the Lincolnshire Police Pension Fund. The Village reserves the right to make changes to this policy and change funding practices, at any time, if the financial condition of the Village warrants, and it is deemed appropriate by the Village Board of Trustees.

General Funding Policy Objectives

The fundamental financial objective of a public employee defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. To assure the plan remains sustainable, the plan should accumulate adequate resources for future benefit payments in a systematic and disciplined manner during the active service life of the benefitting employees.

- Actuarially Determined Contributions
- Funding Discipline
- Intergenerational Equity
- Contributions as a Stable Percentage of Payroll
- Accountability and Transparency

A. Actuarially Determined Contributions

A pension funding plan should be based upon an actuarially determined contribution (ADC) incorporating both the cost of benefits in the current year and the amortization of the plan's unfunded actuarial accrued liability.

Specific Policy Assumptions

1. Actuarial cost method	Entry Age Cost Method
2. Measurement of the actuarial value of assets	Future gains and losses will be based on a 5-year smoothed market method as prescribed by statute.
3. Funding policy target	100%
4. Funding methodology	Level Dollar Amount
5. Inflation	2.50% per year
6. Period	Closed for Tax Years 2014-2025, open 15 Year Tax Year 2026 and thereafter
7. Rate of return	6.5%
8. Payroll growth	4.50% per year.
9. Mortality	RP-2000 Combined Healthy Mortality Table (male) with Blue Collar adjustments.
10. Asset gains and losses	Asset gains and losses will be spread over a 5-year period.
11. Marital status	85% of police officers are assumed to be married.
12. Spouse's age	Wives are assumed to be 3 years younger than their husbands.
13. Cost of living adjustments	2.50% per year

Discussion

1. At this point in time, these rates are applied to all participants without regard to tier. It is anticipated that once experience is developed, the retirement rates for tier 2 employees may be modified.
2. Adequacy: Lincolnshire strives to fund the obligation for benefits using assumptions that are estimated to be realizable 50% of the time.
3. Measurement of the actuarial value of assets: In a 5-year smoothed market method, the current market value of assets is reduced (increased) for the current year and each of three succeeding years, by a portion of the gain/(loss) in market value during the prior year. Such gain/(loss) is determined as the excess/ (deficit) of the current market value of assets over the market value of assets as of the prior year, increased to reflect interest at the actuarial rate and adjusted to reflect contributions and benefit payments during the prior year. The portion of such gain/(loss) by which the current market value of assets is reduced (increased) shall be 80% in the current year, 60% in the first succeeding year, 40% in the second succeeding year and 20% in the third succeeding year. Additionally, in accordance with government accounting standards, the actuarial value of assets excludes any contributions receivable on the reporting date.
4. The Mortality Table with blue collar adjustment for “Active Lives” will further factor a 200% load for participants under age 50 and 125% for participants age 50 and over. Five percent (5%) of deaths amongst active police officers are assumed to be in the performance of their duty. The Mortality Table with blue collar adjustment for “Non-Active Lives” will further factor 200% load for participants under age 50 and 125% for participants age 50 and over.
5. The Date of the actuarial valuation used to determine the total pension liability information about changes in assumptions or other inputs/benefits basis for determining employer contributions. Lincolnshire Police Pension Fund’s Actuarial Valuation shall be stated as of January 1 of the current fiscal year (i.e.: Actuarial Valuation as of January 1, 2014 for Fiscal Year Ending December 31, 2014).

B. Funding Discipline

A commitment to make timely, actuarially determined contributions to the retirement system is needed to ensure sufficient assets are available for all current and future retirees.

Specific Policy Objectives and Considerations

1. EMPLOYER CONTRIBUTIONS- Property Tax Receipts will be direct deposited from the Lake County Treasurers Office to the Lincolnshire Police Pension Fund.
2. EMPLOYEE CONTRIBUTIONS- Employee contributions obtained through payroll

deduction will be electronically transferred to the Police Pension Fund no later than the employee check date.

C. Intergenerational Equity

Annual contributions should be reasonably related to the expected and actual cost of each year of service so the cost of employee benefits is paid by the generation of taxpayers who receives services from those employees.

Specific Policy Objectives and Considerations

Fully funding pension benefits over the average future service period of employee reasonably aligns the cost of the benefits of the public services with the taxpayers who benefit from those services.

D. Contributions as a Stable Percentage Of Payroll

Contributions should be managed so employer costs remain consistent as a percentage of payroll over time.

E. Accountability and Transparency

Clear reporting of pension funding should include an assessment of whether, how, and when the plan sponsor will ensure sufficient assets are available for all current and future retirees.

SPECIFIC POLICY OBJECTIVES AND CONSIDERATIONS

1. A copy of the annual actuarial valuation for the Lincolnshire Police Pension Fund shall be made available to the Pension Board and Village Board per 40 ILCS 5/3-143.
2. The Village's Annual Financial Report shall be published on its website; uploaded to the State of Illinois Comptroller's Office; and hard copies will be available at Village Hall, Lake County Clerk's Office, and Vernon Area Public Library. This report includes various financial reports related to the Lincolnshire Police Pension Fund and the Village's annual contribution to the Pension Fund.
3. The Village's Annual Budget shall be published on its website; hard copies will be available at Village Hall, Lake County Clerk's Office, and Vernon Area Public Library. The Budget shall include the Village's contribution to the Lincolnshire Police Pension Fund as well as this Funding Policy.

Review of Funding Policy

The Village will review this policy annually during the budget preparation process determine if changes to this policy are needed to ensure adequate resources are being accumulated in the Lincolnshire Police Pension Fund. The Village reserves the right to make changes to this policy, at any time, if the financial conditions of the Village warrant, and the Village Board determines it is appropriate.



Investment Policy

Scope

This investment policy applies to activities of the Village with regard to investing the financial assets of all funds, including the following:

- General Fund
- Special Revenue Funds
- Capital Projects Funds
- Enterprise Fund (Water and Sewer Fund)
- Debt Service Funds

No part of this policy is intended to supersede Illinois statutes. In the event of a conflict, Illinois Statutes will govern the course of action.

Objectives

Funds of the Village will be invested in accordance with Illinois Statute sections 30ILCS235 and 5ILCS220-15 and pursuant to the Village's Home Rule powers and its policies and written administrative procedures. The Village's investment portfolio shall be managed in a manner to attain a market rate of return throughout economic cycles while at the same time preserving and protecting capital in the overall portfolio. Preservation of capital shall have priority at all times over the investment rate of return. Investments shall be made based on statutory constraints and in accordance with the investment policy statement. To optimize total return through active portfolio management, resources shall be allocated using a cash management program. This commitment of resources shall include financial and staffing considerations.

Delegation of Authority

The Finance Director is designated as Investment Officer of the Village and is responsible for investment decisions and activities, under the direction of the Village Manager and the Treasurer. The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with these policies. The Investment Policy must be reviewed and approved by the Village Board.

Prudence

The standard of prudence to be applied by the Investment Officer shall be the "prudent investor" rule, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the

probable safety of their capital as well as the probable income to be derived." The prudent investor rule shall be applied in the context of managing the overall portfolio.

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided these changes are immediately reported by the Investment Officer to the Village Manager so appropriate action can be taken to control adverse developments.

Monitoring and Adjusting the Portfolio

The Investment Officer will routinely monitor the contents of the portfolio, the available markets and the relative values of competing instruments, and will adjust the portfolio accordingly.

Internal Controls

The Village Manager shall establish a system of written internal controls, which shall be reviewed annually by the independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes or imprudent actions.

Short-Term Versus Long-Term Portfolio

Limitations on instruments, diversification and maturity scheduling shall depend upon whether the funds being invested are considered short-term or long-term funds. All funds shall be considered short-term except those reserved for capital projects (i.e., bond sale proceeds), special assessment prepayments being held for debt retirement, and funds not to exceed the outstanding balance of the Village's mortgages (i.e., Village Hall, etc.).

Short-Term Portfolio Diversification

The Village will diversify use of investment instruments to avoid incurring unreasonable risks inherent in overinvesting in specific instruments, individual financial institutions or maturities.

Maximum Percent of Portfolio

Diversification by Instrument:

U.S. Treasury Obligations (bills, notes, bonds & strips)	100%
U.S. Government Agency Securities and Instrumentalities of Government Sponsored Corporations	100%
Certificates of Deposit (CDs) Commercial Banks	33%(1)
Illinois Government Cash Fund	35%
Illinois Metropolitan Investment Fund	35%

- (1) The exception to the 33% maximum percentage guideline would be when the CD's are being invested using the CDARS (Certificate of Deposit Account Registry Service), or similar system. This is an investment system that ensures each CD has complete FDIC coverage.

Diversification by Financial Institution:

Certificates of Deposit (CDs) - Commercial Banks
(No more than 15 percent of the total portfolio with any one institution)

Maturity Scheduling - Short Term

Investment maturities (short-term) for operating funds shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures (payroll, bond payments) as well as considering sizeable blocks of anticipated revenue (tax turnover, franchise fee payments). Maturities in this category shall be timed to comply with the following guidelines:

Under 30 days	10% (minimum) of total short term investments
Under 90 days	25% (minimum) of total short term investments
Under 270 days	50% (minimum) of total short term investments
Under 1 year	90% (minimum) of total short term investments
Under 18 months	100% (minimum) of total short term investments

Maturity Scheduling - Long Term

Instruments and diversification for the long-term portfolio shall be the same as for the short-term portfolio. Maturity scheduling shall be timed according to anticipated need. For example, investment of capital project funds shall be timed to meet contractor payments, usually for a term not to exceed three years. Investment of prepaid assessment funds shall be tied to bond payment dates, after cash flow projections are made using a forecasting model which considers prepayment rate, delinquency rate, interest on bonds and income on investment. Mortgage fund maturities should not exceed the mortgage term.

Competitive Selection of Investment Instruments

Before the Village invests any surplus funds in Certificates of Deposit, a survey of competitive rates shall be conducted. If a specific maturity date is required, either for cash flow purposes or for conformance to maturity guidelines, rates will be requested for instruments which meet the maturity requirement. If no specific maturity is required, a market trend (yield curve) analysis will be conducted to determine which maturities would be most advantageous.

Rates will be requested from financial institutions for various options with regard to term and instrument. The Village will accept the bid which provides the highest rate of return within the maturity required and within the parameters for these policies. Records will be kept of the rates offered, the rates accepted and a brief explanation of the decision which was made regarding the investment.

Qualified Institutions

The Village shall maintain a listing of financial institutions which are approved for investment purposes. Banks shall provide their most recent Consolidated Report of Condition ("call" report) at the request of the Village. At minimum, the Village shall conduct an annual evaluation of each bank's creditworthiness to determine whether it should be on the "Qualified Institution" listing. Securities dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers.

Safekeeping and Collateralization

It is the policy of the Village of Lincolnshire to require that funds on deposit in excess of FDIC limits, or investments not guaranteed by the United States of America or any agency of the United States of America be secured by some form of collateral. The amount of collateral provided will not be less than 110% of the fair market value of the net amount of public funds secured. The rate of fair market value of collateral to the amount of funds secured will be reviewed quarterly and additional collateral will be required when the ratio declines below 110%

level. Pledged collateral will be held by the Village of Lincolnshire or in safekeeping and evidenced by a safekeeping agreement. If collateral is held in safekeeping, it may be held by a third party or by an escrow agent of the pledging institution.

The following FDIC conditions must be followed to ensure the Village has adequate collateral arrangements with each bank. Those requirements are as follows:

1. The collateral agreement must be in writing.
2. The collateral agreement must be executed by the depository institution and the Village at the same time the collateral is being pledged for the deposits.
3. The collateral agreement must be approved by the bank's board of directors or its loan committee. The agreement must be documented in the minutes of those meetings.
4. The collateral agreement must be an official record of the financial institution continuously since the execution of the agreement.

Reporting Requirements

The Investment Officer shall generate a monthly summary investment report to the Village Board which shall describe the portfolio in terms of investment securities, maturities and cost by fund, earnings for the current period and year to date, and market value of securities, if available. From time to time the Investment Officer shall suggest policies and improvements that might be made in the investment program.

Ethics and Conflicts of Interest

Officers involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which would impair their ability to make impartial investment decisions. Investment officials shall disclose to the Village of Lincolnshire Board any material financial interests in financial institutions conducting business with the Village of Lincolnshire, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the Village of Lincolnshire's portfolio. Officers shall subordinate their personal investment transactions to those of the Village of Lincolnshire, particularly with regard to the timing of purchases and sales.

In the event such potential conflicts cannot be resolved by the aforementioned means, the involved officer must remove himself from the decision-making process specific to the institution or investment position in question. All such actions will be documented of any such investment decisions.

Amendment

This policy shall be reviewed from time to time and any changes shall be presented to the Board of Trustees for its approval.

Adoption: Adopted by the Village of Lincolnshire Board of Trustees on December 10, 2007.



MISSION STATEMENT

The mission of the Lincolnshire municipal corporation is to provide excellent service and program delivery in the most cost effective and efficient manner to all citizens of the community, to protect the pastoral environment and character of the residential areas of the Village, to provide an environment for a successful corporate/commercial segment and to at all times reflect the highest organizational ethics in the pursuit of accessible and forthright government.

CODE OF ORGANIZATIONAL VALUES

1. **Open and Accessible Government.** The most fundamental of our values must be open and honest government. It is our first responsibility. Our competence is encouraged by subjecting our actions to the public arena and our ideas become better when we expose them to public scrutiny. It is crucial that we maintain an organizational reputation for honesty and integrity. In order to further our service goals, we must remain accessible to the public to whom we provide service.
2. **Fiscal Responsibility.** Proper use of public funds is a trust which must be continually guarded. These funds must be managed in the most efficient manner at all times and all rules and regulations pursuant to their use must be adhered to.
3. **Personal Honesty and Integrity.** Each employee has a responsibility to the organization and his or her colleagues to demonstrate the highest standards of personal integrity, truthfulness, honesty and fortitude in our public activities. It is in this way that we can inspire public confidence and trust in our government. With this in mind, we must and will:
 - a. Comply with all applicable laws, ordinances, regulations and resolutions in carrying out our duties.
 - b. Eliminate any and all circumstances which could result in personal gain from the performance of our official duties.
 - c. Not accept gifts of value.
 - d. Avoid all interests or activities which are in conflict with the conduct of our official duties, including political activity within the Village of Lincolnshire.
4. **Professionalism.** We must strive for personal excellence and exhibit at all times a professional attitude based upon sound judgment free of personal biases. The spirit of professionalism demands a cooperative approach to problem solving within the organization and a commitment by each of us to demand as much from ourselves as we do from the organization as a whole.
5. **A Humane Organization.** The environment in which we work is crucial to the success of our endeavors. We must realize the importance of personal qualities that contribute to this environment including open communication, creative energy, dedication, respect for others, compassion and a sense of humor. In this way we can ensure that our work is a source of enjoyment and personal satisfaction.

(Approved by the Mayor and Board of Trustees by Ordinance - September, 1985)

FISCAL YEAR 2015 GOALS

All Village Departments

- **Coordinate Final Phase of Downtown Development & Pocket Park Construction:** Work with selected developer on design approvals for transfer of Village-owned land. Work also includes improving pedestrian connectivity, directional signage, and completion of design and construction of pocket park(s).
- **Update Technology Strategic Plan:** All Departments to work with Village's new information technology provider on the development of a long-term technology plan for entire organization. Plan to reflect ongoing work to develop a shared approach to IT via the Government IT Consortium.
- **Pursue Opportunities for Municipal Partnering:** Continue to investigate and implement opportunities to partner with other governmental entities for the procurement of goods and services where appropriate.
- **Evaluate Annexation of Desirable Properties:** Continue the evaluation of properties identified by the Mayor and Board of Trustees as desirable for annexation. Work with property owners and developers to meet Village vision for growth and development.
- **Emergency Planning:** Conduct comprehensive review and update of Village Disaster Preparedness Plan. Evaluate best location for Emergency Operations Center and prepare site to fulfill function. Conduct staff training on utilization of plan as needed.

Administration

- **Research and Recommend Approach for Developing Village of Lincolnshire Strategic Plan:** Explore potential consultants/firms to work with residents, Village staff and elected officials on creation of Lincolnshire strategic plan. Planning process to explore community strengths, weaknesses, opportunities, and threats and build an action plan to address long-term Village needs.
- **Government IT Consortium (GovITC):** Work with participating communities on development of intergovernmental agreement and organization enabling documents on the creation of an IT Consortium similar to the GIS Consortium. Work with GovITC members to develop plan and execute joint IT projects to reduce costs and improve service delivery for participating communities.
- **Continue to Explore Opportunities to Increase Use of Mobile Technologies for Field Personnel where Practical:** Explore opportunities and implement technologies to increase ways to connect field staff with data including GIS information, work order management system, inspection activities, etc.
- **Complete Comprehensive Update Personnel Policies Manual:** This project was initiated in Fiscal Year 2014 and is hoped to be completed in first quarter of 2015.

- **Prepare for and Lead Village Effort in Upcoming Collective Bargaining Agreement Negotiations with Fraternal Order of Police (FOP):** The current collective bargaining agreement expires April 30, 2015. Administration Department staff will be researching existing agreements in place in Lincolnshire's comparable communities and planning to participate in negotiation of a new contract. Work in this area is expected to include working to have language in the collective bargaining agreement mirror the language found in the Personnel Policies Manual as much as possible.
- **Explore Options for Implementation of High-Deductible Health Insurance Plan While Meeting Regulations of Affordable Care Act (ACA):** Explore possibility of implementing optional high-deductible health insurance plan via Village's health insurance pool to reduce health insurance costs and provide additional employee options for benefits while meeting the requirements of the ACA.
- **Annual Employee Benefit Statements:** Implement the distribution of Annual Employee Benefit Statements to all employees to explain the value of the total compensation and benefit program provided by the Village with W-2 at beginning of calendar year.
- **Implement Transparency Portal on Website:** Explore and implement opportunity to increase use of Village website to improve transparency of Village operations. By providing as much data as possible through the Village's website, residents and businesses can be better informed about services and support provided via the Village's tax dollars and fees.
- **Increase Use of Video:** Explore opportunities to introduce regular brief video features of all Village operations and programs on the Village website, via social media, or the Village's electronic communication methods. This initiative includes the creation of a Lincolnshire YouTube channel which will host full-length videos of Village meetings, as well as brief informative videos regarding programs, services, and projects.
- **Complete Water Rate Study:** Complete full analysis and review of water and sewer rates and provide recommendation on rate setting method and approach for consideration by Village Board during the 2016 Budget process.

Community & Economic Development

- **Revenue Enhancement:** Investigate opportunities to manage Building Permitting and property maintenance for surrounding smaller communities/unincorporated areas. Research cellular coverage and consider partnering to utilize Village facilities for service enhancement.
- **Review and Update Zoning Ordinance:** Continue the comprehensive review of the Village's Zoning Code. Targeted sections of the Zoning Code for 2015 include: Zoning Definitions, Business Districts and Personal Wireless (cellular facilities).
- **Provide Planning and Support to Community Events:** Continue and build-upon Staff support of community-wide events, including Taste of Lincolnshire and regular food truck events. Initiate new events, including a Farmers market and a community winter event.

- **Implement Community-Wide Economic Development/Marketing Program:** Continue to focus on economic development efforts including: landlord/tenant meetings, creation of economic development promotional materials and dedicated commercial website.
- **Village Identification Signage System Program:** Evaluate feasibility of modernizing existing Village entrance and kiosk signs and adding additional informational “kiosks” on Milwaukee Avenue and Half Day Road.
- **Comprehensive Pedestrian Plan & Wayfinding signage for Downtown & Commercial Corridors:** Create a comprehensive pedestrian plan for the Village Downtown and commercial corridors including; unified signage, lighting, landscaping, street furniture elements and thematic design (in conjunction with Public Works)
- **Building Permitting:** Utilize the updated Building Permitting Software to streamline permitting and/or inspections for Building Permit work through interactive scheduling and plan submittal.

Finance Department Goals

- **Accounts Payable Direct Deposit:** Finance will offer an electronic funds transfer payment program to vendors who provide goods and services, and to staff for reimbursement payments. Direct deposit is the most efficient, convenient, and secure payment delivery method.
- **Building Permit Software:** Finance will collaborate with Community and Economic Development staff to interface Building Permit software and processes to the financial system with improved internal controls and efficiencies.
- **Credit Card Processing:** Complete the evaluation of software, rates, fees and customer charges. Inform public of new payment option, deploy software, and train staff.
- **Cross Training Administrative Staff:** Review cross training opportunities and availability of qualified backup support.
- **Financial Forecast:** The Financial Forecast is a journey. Over the next couple years this work in progress will see dramatic changes from the first report. Finance will maintain the financial document and seek a lean efficient work flow. Finance will develop a more in-depth revenue projection.
- **Financial Software (2015 & 2016):** In 2014, five local communities invited six software companies to demonstrate their financial software solutions and submit group discounted proposals to each community. Finance will collaborate with vendor to install applications, setup modules, convert data, train staff, and create reports.
- **GASB 68 (Accounting and Financial Reporting for Pensions):** Lincolnshire’s 12/31/2015 audit will be affected by this standard. Finance will work with the Lincolnshire Police Pension, Pension Actuary and Auditor in preparation of year end reporting changes. In brief, we will need to recognize the long-term obligation for pension benefits as a liability.

The interested parties will work together to establish rate of return and other applicable assumptions.

- **Utility Billing (Quarterly to Monthly):** Finance will review and update utility billing/collection processes and documentation in preparation of converting residential billing from quarterly to monthly effective first quarter 2016. Public notification via newsletters, press releases, and website will be included.

Police Department

- **Crime & Incident Data Analysis:** Identify and train key members of the command staff in the use of the crime mapping and incident analysis functions of the New World Records Management System to identify/highlight locations where incidents (traffic crashes, criminal acts, and calls for service) are occurring with the most frequency. Implement proactive patrol tactics based on specific crime and traffic crash trends and data analysis.
- **Update Police Department Policies:** Conduct a comprehensive review of the Police Department's written policies and procedures based on "best practices" in law enforcement. Rewrite and update directives prioritizing those policies and procedures identified as "critical" (high liability) areas, such as vehicle pursuits and the lock-up facility. Initiate an in-service training program which focuses on periodic review of critical policies and procedures with all police personnel.
- **Career Development Program:** Develop a career development program for all Police Department personnel. Identify a core or baseline of training for each employee based on their assignment, functional responsibilities, tenure, and the overall needs of the department. Initiate annual training plan in response to career development program within confines of department's professional development budget.
- **Collaborative Relationships:** Continue to identify opportunities to collaborate with residents and community organizations to build and strengthen community relations, and accomplish the department's crime control mission.

Public Work Department

- **Public Works Safety Training Program:** Implement an annual department safety training program. This would consist of forming a safety committee, participating in monthly training session, reviewing accident reports, inspection of facilities, inspection of parks and bringing forward recommendations.
- **Continue Automatic Water Metering System Conversion:** Implement the third year of this multi-year project.
- **Implement Sanitary Sewer Rehabilitation Program:** Rehabilitate 2,000 feet of Sanitary Sewer main for 2015.
- **Alternative Lighting Conversion Program:** Evaluate all current outdoor lighting and research a conversion to LED or other alternative lighting options as a cost/energy saving strategy throughout the Village.

- **Develop Long Range Flood Mitigation Plan for Lincolnshire Drive Area:** Identify project needs, develop multi-year plan, incorporate capital improvements into CIP, investigate flood response improvements, and take an active role in Des Plaines Watershed Workgroup.
- **Comprehensive Pedestrian Plan & Wayfinding Signage for Downtown & Commercial Corridors:** Create a comprehensive pedestrian plan for the Village Downtown and commercial corridors including; unified signage, lighting, landscaping, street furniture elements and thematic design (in conjunction with Community and Economic Development)
- **Cost-Effective Residential Hazardous Tree Removal Program:** Considering the impact of EAB in the community, research and implement a cost effective, hazardous tree removal program that would offer residents a discount towards hazardous tree removals at group rates. This would provide cost saving measures to residents removing hazardous trees from private property.



VILLAGE OFFICIALS

Village Board of Trustees	Term Expiration
Mayor Brett Blomberg	2015
Trustee Dr. Mara Grujanac	2015
Trustee Tom McDonough	2015
Trustee Dan Servi	2015
Trustee Elizabeth Brandt	2017
Trustee Karen Feldman	2017
Trustee Patrick McAllister	2017
Village Clerk Barbara Mastandrea	2015
Village Treasurer Christopher Curtis	NA

APPOINTED BOARDS

Architectural Review Board

Wes Grover, Chairman	2015
Ramesh Gulate	2018
Roger Hardnock	2018
Cherise Kennerly	2015
Vacant	
Vacant - Alternate	

Park Board

Ken Borgerding, Chairman	2015
Lee Campbell	2017
Kelly Dupont	2015
Dan Hartman	2018
Ted Heiser	2014
Kathy Alred Lin	2015
Suzi Siegel	2016
Lee Fell – Alternate	2016

Police Pension Fund Board

Steven Lee, President	2015
Mickey Herst	2016
Adam Hyde	2014
Patrick Quillinan	2014
Jamie Watson	2014

Zoning Board

Brian Manion, Chairman	2017
Gary Kalina	2019
Gerald Leider	2019
Michael Van de Kerckhove	2015
Brian Bichkoff	2017
Vacant	



MANAGEMENT TEAM

Bradly J. Burke
Village Manager

Bradford H. Woodbury
Director of Public Works

Stephen M. McNellis
Community & Economic Development Director

Peter D. Kinsey
Chief of Police

Michael R. Peterson
Finance Director

MANAGEMENT SUPPORT

Administration

Youssef Shoukry, Management Analyst
Leslie Ulibarri, Administrative Assistant II

Community & Economic Development

Linda Jones, Administrative Assistant

Finance

Julia Gabbard, Senior Accountant
Candy Normandy, Receptionist

Police

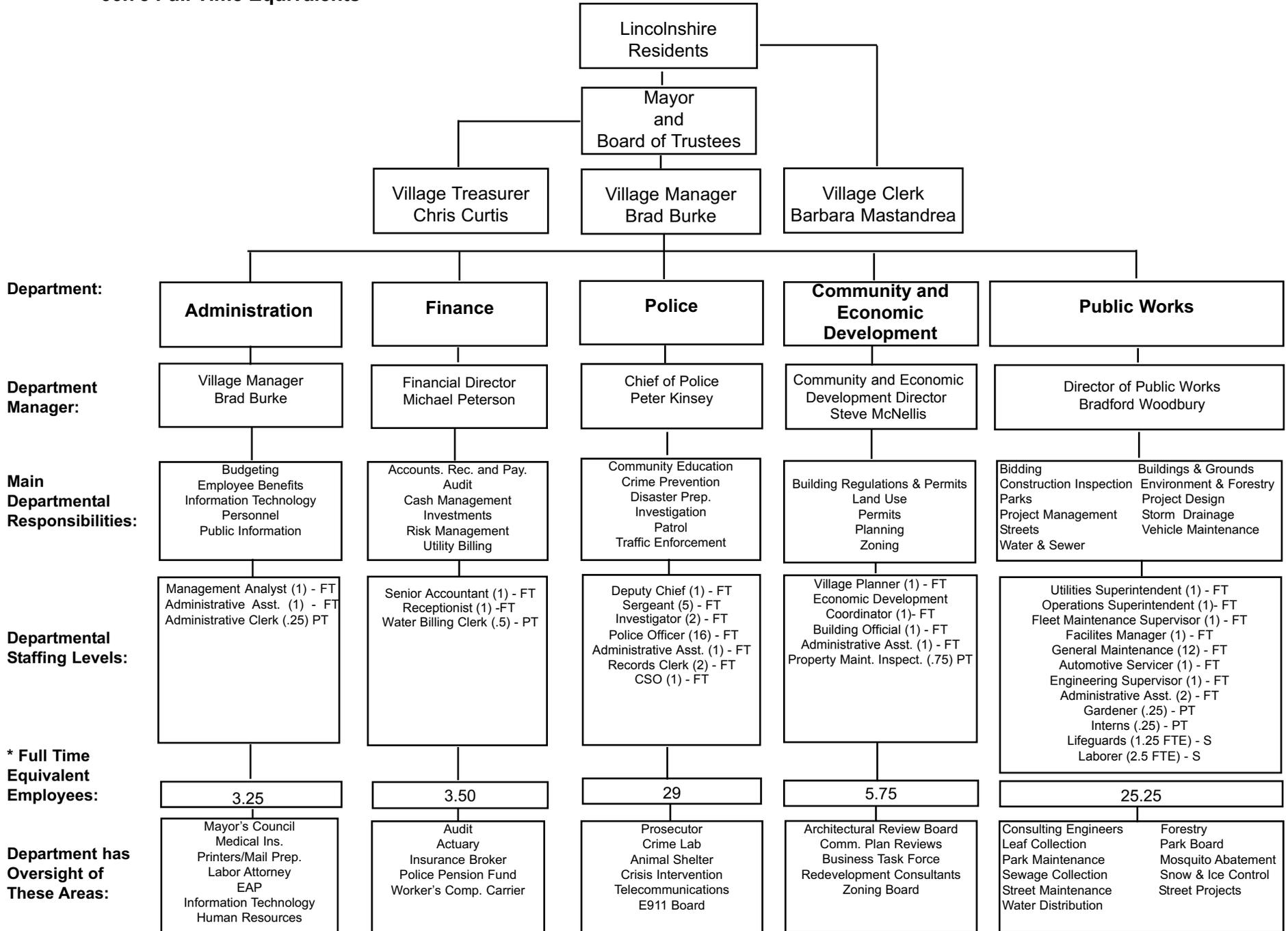
Sarah Maciareillo, Administrative Assistant

Public Works

Nick Azzone, Fleet Maintenance Supervisor
Terry Hawkins, Utility Superintendent
Scott Phippen, Operations Superintendent
Kimberly Jurco, Administrative Assistant
Wendy Moderhack, Administrative Assistant

**VILLAGE OF LINCOLNSHIRE
Organizational Chart (2015)**

61 Full Time Employees
5.75 Part Time or Seasonal Employees
66.75 Full Time Equivalents





Financial Summary

The following pages summarize all revenues and expenditures of the Village through both number and graphic format. Revenues are listed for each of the ten funds maintained. Expenditures are summarized both by each fund and grouped by specific activity. Below is a list of the exhibits in the Financial Summary Section.

Financial Summaries

Revenues by Fund

Expenditure Summary by Fund

Expenditure Summary by Activity

Pie Charts - Combined Revenues and Expenditures

Summary of Receipts and Disbursements

Summary of Available Fund Balances

Combined Summary of Revenues and Expenditures

Village Fund Structure

Bonded Debt Analysis

Summary of Long Term Debt

Distribution of Property Tax Dollars

Property Tax Comparisons

Revenue Summary by Fund

Fund	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
General Fund	\$ 10,983,866	\$ 10,326,210	\$ 10,667,700	\$ 10,572,185	\$ 10,886,950
Water & Sewer Fund	\$ 1,983,539	\$ 1,866,188	\$ 3,964,300	\$ 3,724,200	\$ 4,197,500
Water & Sewer Improvements Fund	\$ 760,340	\$ 1,130,078	\$ 1,279,300	\$ 205,200	\$ 998,300
Motor Fuel Tax Fund	\$ 219,939	\$ 217,597	\$ 171,200	\$ 210,940	\$ 182,200
Police Pension Fund	\$ 1,531,097	\$ 3,513,173	\$ 1,141,000	\$ 1,114,000	\$ 1,211,900
Retirement Fund	\$ 683,983	\$ 701,583	\$ 1,136,200	\$ 875,320	\$ 917,805
Fraud, Alcohol, Drug Enforce Fund	\$ -	\$ 25,931	\$ -	\$ 12,915	\$ -
Vehicle Maintenance Fund	\$ 522,300	\$ 473,700	\$ 529,500	\$ 380,000	\$ 553,750
E911 Fund	\$ 393,936	\$ 319,017	\$ 312,200	\$ 303,030	\$ 300,200
Park Development	\$ 327	\$ -	\$ -	\$ 91,240	\$ 100
SSA Sedgebrook	\$ 1,165,232	\$ 1,179,949	\$ 1,163,500	\$ 1,179,250	\$ 1,179,600
SSA Traffic Signal	\$ 18,492	\$ 646	\$ -	\$ 19	\$ -
General Capital Fund	\$ -	\$ -	\$ 4,604,250	\$ 4,192,578	\$ 2,015,923
TOTAL	\$ 18,263,051	\$ 19,754,072	\$ 24,969,150	\$ 22,860,877	\$ 22,444,228

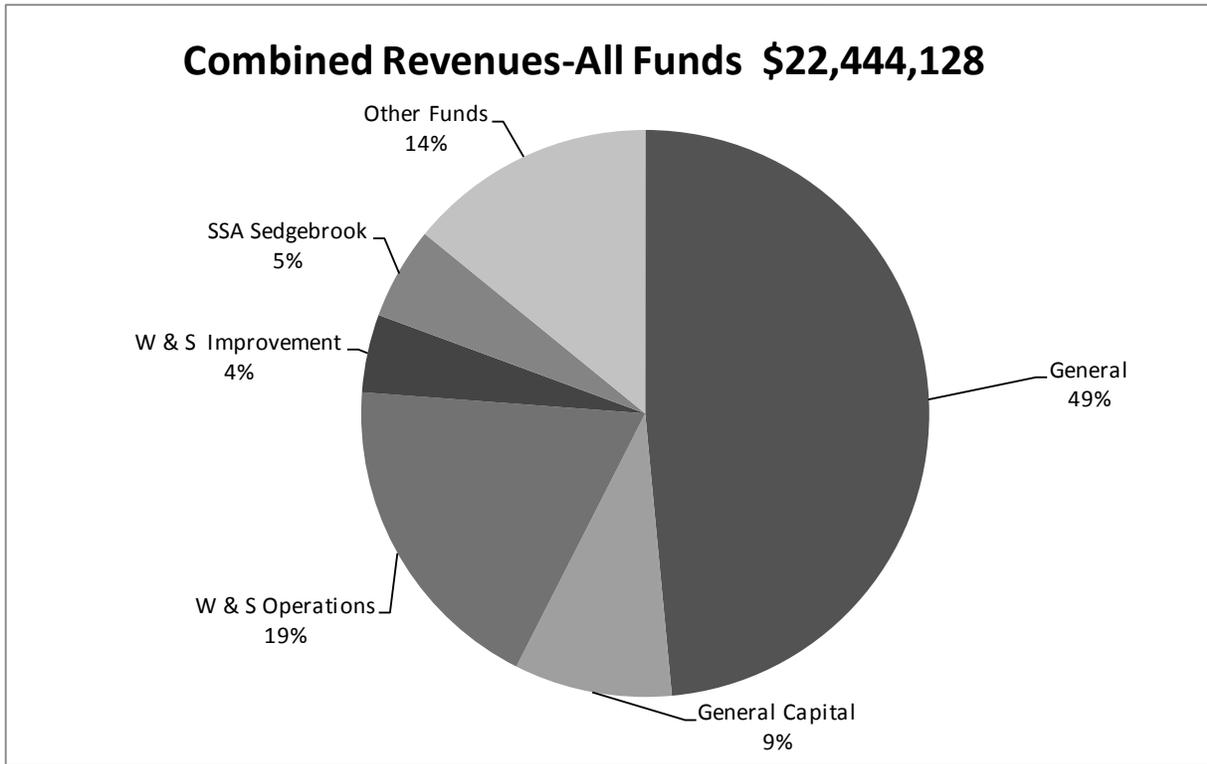
Expenditure Summary by Fund

Fund	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
General Fund					
Administrative Services	\$ 274,377	\$ 237,772	\$ 260,400	\$ 245,460	\$ 307,700
Finance	\$ 231,783	\$ 274,734	\$ 271,680	\$ 269,130	\$ 262,530
Police	\$ 2,698,919	\$ 2,849,353	\$ 3,089,295	\$ 2,890,765	\$ 3,189,450
Community & Econ. Development	\$ 450,212	\$ 466,614	\$ 497,450	\$ 484,770	\$ 1,055,700
Insurance/Common Expenses	\$ 1,052,641	\$ 933,196	\$ 1,291,105	\$ 1,263,449	\$ 1,399,765
Public Works					
Administration	\$ 209,098	\$ 243,045	\$ 187,900	\$ 160,800	\$ 212,050
Streets	\$ 829,180	\$ 919,301	\$ 950,100	\$ 962,800	\$ 1,064,675
Parks & Grounds	\$ 698,163	\$ 1,196,134	\$ 1,415,500	\$ 1,226,145	\$ 1,378,875
Buildings	\$ 180,602	\$ 172,925	\$ 162,925	\$ 162,672	\$ 143,400
Capital Debt	\$ 1,241,581	\$ 1,771,978	\$ 4,588,882	\$ 4,632,969	\$ 1,872,805
TOTAL	\$ 7,866,556	\$ 9,065,052	\$12,715,237	\$ 12,298,960	\$ 10,886,950
Water & Sewer Fund					
Administration	\$ 577,543	\$ 603,658	\$ 631,063	\$ 605,390	\$ 635,700
Operations	\$ 3,270,624	\$ 3,278,387	\$ 3,444,990	\$ 3,250,520	\$ 3,556,050
TOTAL	\$ 3,848,167	\$ 3,882,045	\$ 4,076,053	\$ 3,855,910	\$ 4,191,750
Water & Sewer Improvements Fund	\$ 240,083	\$ 231,014	\$ 1,471,000	\$ 483,191	\$ 1,957,300
Motor Fuel Tax Fund	\$ 217,000	\$ 175,000	\$ 170,000	\$ 170,000	\$ 175,000
Police Pension Fund	\$ 869,303	\$ 823,580	\$ 1,141,000	\$ 1,014,966	\$ 1,211,900
Retirement Fund	\$ 678,282	\$ 704,549	\$ 1,136,200	\$ 878,420	\$ 917,805
Fraud, Alcohol, Drug Enforce Fund	\$ -	\$ 32,740	\$ 60,400	\$ 16,500	\$ 59,418
Vehicle Maintenance Fund	\$ 435,921	\$ 475,163	\$ 528,019	\$ 474,841	\$ 556,490
E911 Fund	\$ 444,688	\$ 378,432	\$ 299,090	\$ 294,860	\$ 300,200
Park Development Fund	\$ 39,900	\$ -	\$ -	\$ 21,500	\$ 30,000
SSA Sedgebrook	\$ 1,165,232	\$ 1,154,842	\$ 1,163,500	\$ 1,170,563	\$ 1,179,600
SSA Traffic Signal	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 9,500
General Capital Fund	\$ 714,900	\$ 1,604,023	\$ 3,228,060	\$ 1,725,757	\$ 2,817,150
GRAND TOTAL	\$16,520,032	\$18,526,440	\$25,993,559	\$ 22,415,468	\$ 24,293,063

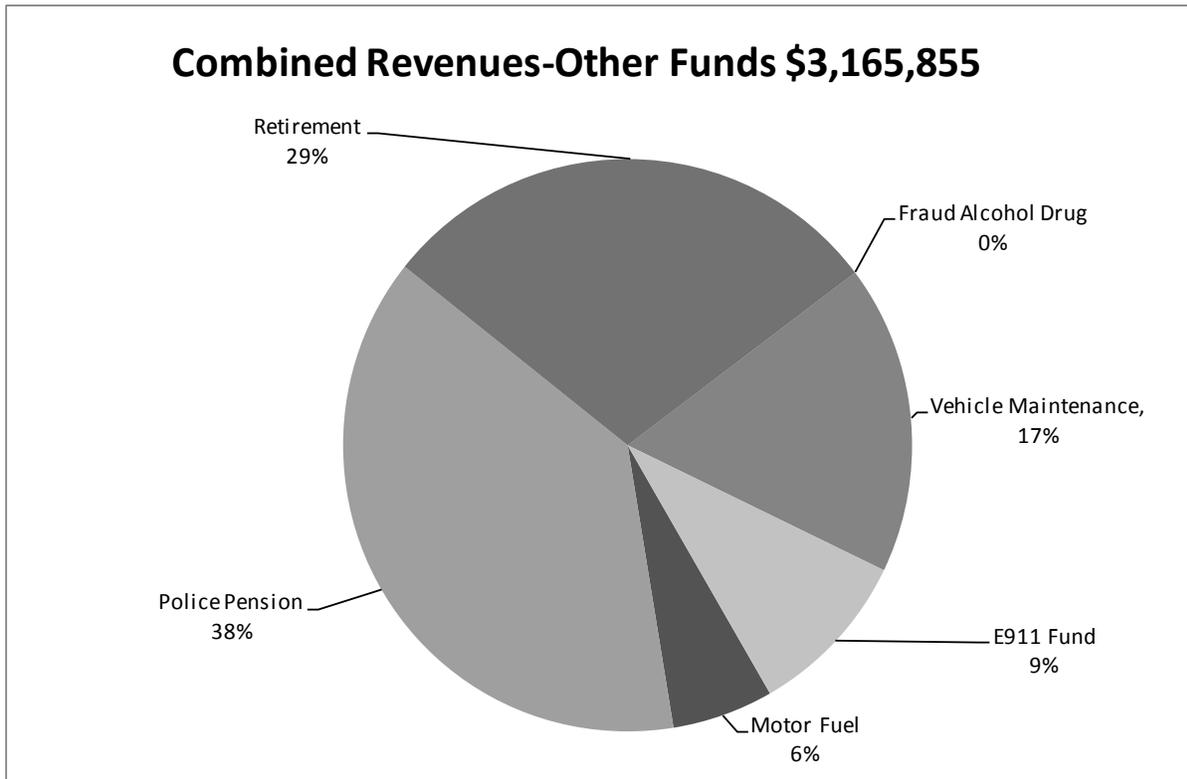
Expenditure Summary by Activity

Account Activity	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
General Fund - Operating					
Administrative Services	\$ 274,377	\$ 237,772	\$ 260,400	\$ 245,460	\$ 307,700
Finance	\$ 231,783	\$ 274,734	\$ 271,680	\$ 269,130	\$ 262,530
Police	\$ 2,516,114	\$ 2,665,521	\$ 2,904,095	\$ 2,757,855	\$ 2,995,600
Community & Econ. Development	\$ 444,989	\$ 461,377	\$ 492,150	\$ 480,970	\$ 1,050,200
Insurance/Common Expenses	\$ 1,052,641	\$ 933,196	\$ 1,291,105	\$ 1,263,449	\$ 1,399,765
Public Works	\$ 1,642,836	\$ 2,248,608	\$ 2,430,425	\$ 2,307,167	\$ 2,500,000
TOTAL	\$ 6,162,740	\$ 6,821,208	\$ 7,649,855	\$ 7,324,031	\$ 8,515,795
Special Revenue - Operating					
Vehicle Maintenance Fund	\$ 407,515	\$ 444,805	\$ 486,774	\$ 451,941	\$ 532,070
Fraud, Alcohol, Drug Fund	\$ -	\$ 32,740	\$ 60,400	\$ 16,500	\$ 59,418
E911 Fund	\$ 384,448	\$ 330,417	\$ 299,090	\$ 294,860	\$ 300,200
SSA Traffic Signal	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 9,500
TOTAL	\$ 791,963	\$ 807,962	\$ 851,264	\$ 773,301	\$ 901,188
Debt Service - by Fund					
General Debt	\$ 481,581	\$ 481,578	\$ 481,582	\$ 481,582	\$ 481,582
Water & Sewer Improvements Fund	\$ -	\$ -	\$ 25,000	\$ 15,000	\$ -
SSA Sedgebrook	\$ 1,165,232	\$ 1,154,842	\$ 1,163,500	\$ 1,170,563	\$ 1,179,600
TOTAL	\$ 1,646,813	\$ 1,636,420	\$ 1,670,082	\$ 1,667,145	\$ 1,661,182
Capital Projects - by Fund					
Motor Fuel Tax Fund	\$ 217,000	\$ 175,000	\$ 170,000	\$ 170,000	\$ 175,000
Park Development Fund	\$ 39,900	\$ -	\$ -	\$ 21,500	\$ 30,000
General Capital Fund	\$ 714,900	\$ 1,604,023	\$ 3,228,060	\$ 1,725,757	\$ 2,817,150
Water & Sewer Improvements Fund	\$ 240,083	\$ 231,014	\$ 1,446,000	\$ 468,191	\$ 1,957,300
TOTAL	\$ 1,211,883	\$ 2,010,037	\$ 4,844,060	\$ 2,385,448	\$ 4,979,450
Fund Transfer Out					
General Fund	\$ 1,222,235	\$ 1,762,266	\$ 4,583,800	\$ 4,493,347	\$ 1,889,573
Water and Sanitary Sewer Fund	\$ 171,587	\$ 181,004	\$ 186,700	\$ 126,340	\$ 149,650
Vehicle Maintenance Fund	\$ 28,406	\$ 30,358	\$ 41,245	\$ 22,900	\$ 24,420
E911 Fund	\$ 60,240	\$ 48,015	\$ -	\$ -	\$ -
TOTAL	\$ 1,482,468	\$ 2,021,643	\$ 4,811,745	\$ 4,642,587	\$ 2,063,643
Enterprise - Operating					
Water and Sanitary Sewer Fund	\$ 3,676,580	\$ 3,701,041	\$ 3,889,353	\$ 3,729,570	\$ 4,042,100
TOTAL	\$ 3,676,580	\$ 3,701,041	\$ 3,889,353	\$ 3,729,570	\$ 4,042,100
Employee Pensions					
Retirement Fund	\$ 678,282	\$ 704,549	\$ 1,136,200	\$ 878,420	\$ 917,805
Police Pension Fund	\$ 869,303	\$ 823,580	\$ 1,141,000	\$ 1,014,966	\$ 1,211,900
TOTAL	\$ 1,547,585	\$ 1,528,129	\$ 2,277,200	\$ 1,893,386	\$ 2,129,705
GRAND TOTAL	\$16,520,032	\$18,526,440	\$25,993,559	\$22,415,468	\$ 24,293,063

The pie chart below depicts all the revenues for the Village of Lincolnshire.

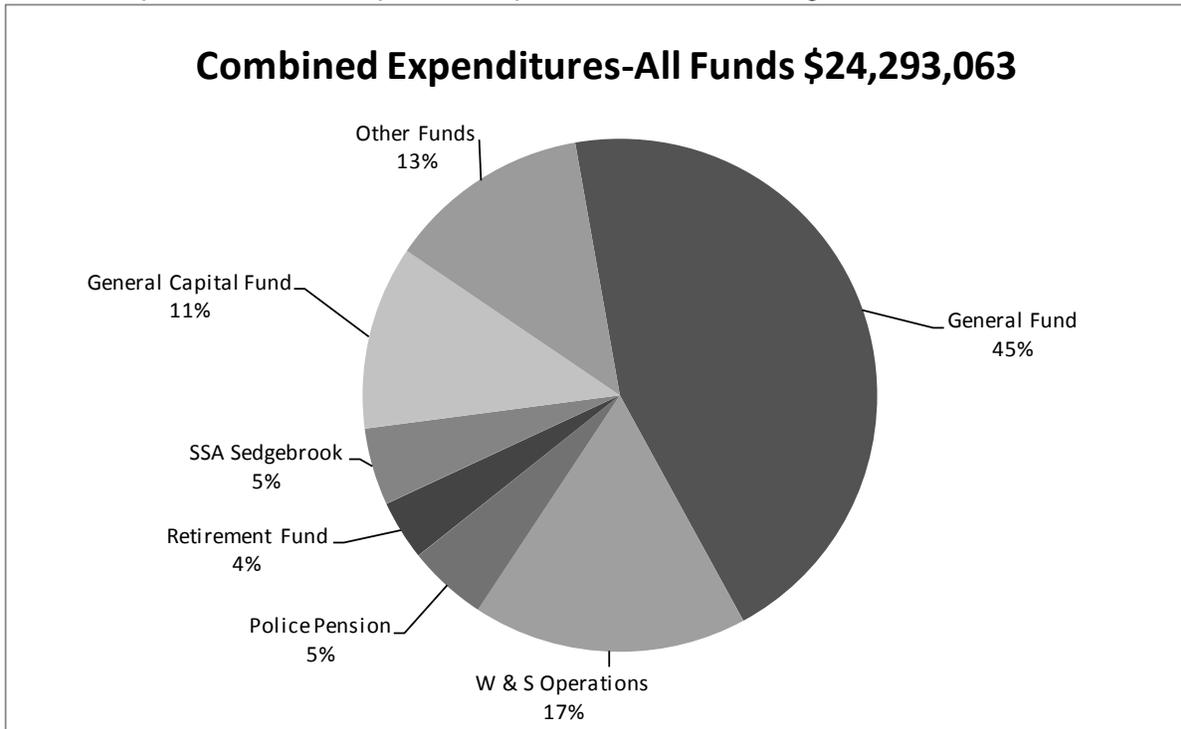


Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

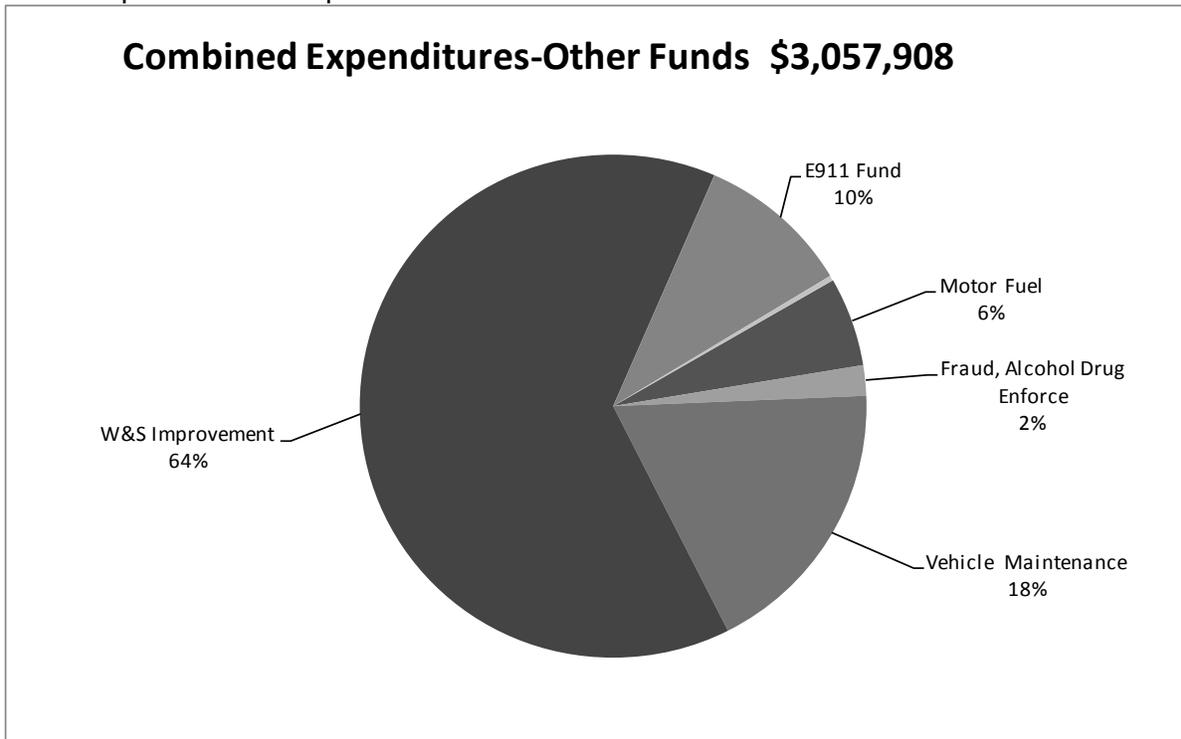


Combined Expenditures

The pie chart below depicts all expenditures for the Village of Lincolnshire.



Since "Other Funds" make up a large portion of the Combined Expenditures, the chart below depicts the makeup of these funds.



Summary of 2014 Receipts and Expenditures – ALL FUNDS

Fund	Fund Balance 01/01/2014	Estimated			Estimated Disbursements	Estimated Fund Balance 12/31/2014
		Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.		
General Fund	\$12,103,725	\$ -	\$10,572,185	\$22,675,910	\$ 12,298,960	\$10,376,950
General Capital Fund	\$ -	\$ -	\$ 4,192,578	\$ 4,192,578	\$ 1,725,757	\$ 2,466,821
Water & Sewer Fund	\$ 1,278,886	\$ -	\$ 3,724,200	\$ 5,003,086	\$ 3,855,910	\$ 1,147,176
W&S Improvements Fund	\$ 982,828	\$ -	\$ 205,200	\$ 1,188,028	\$ 483,191	\$ 704,837
Motor Fuel Tax Fund	\$ 117,481	\$ -	\$ 210,940	\$ 328,421	\$ 170,000	\$ 158,421
Retirement Fund	\$ 92,729	\$ 763,900	\$ 111,420	\$ 968,049	\$ 878,420	\$ 89,629
Fraud, Alcohol, Drug Enforc	\$ 63,003	\$ -	\$ 12,915	\$ 75,918	\$ 16,500	\$ 59,418
Vehicle Maintenance Fund	\$ 126,900	\$ -	\$ 380,000	\$ 506,900	\$ 514,541	\$ (7,641)
Park Development	\$ 41,537	\$ -	\$ 91,240	\$ 132,777	\$ 21,500	\$ 111,277
E911 Fund	\$ 317,849	\$ -	\$ 303,030	\$ 620,879	\$ 294,860	\$ 326,019
SSA Sedgebrook	\$ 2,055,000	\$ -	\$ 1,179,250	\$ 3,234,250	\$ 1,170,563	\$ 2,063,687
SSA Westminister Signal	\$ 19,139	\$ -	\$ 19	\$ 19,158	\$ 10,000	\$ 9,158
Police Pension Fund	\$19,161,108	\$ 586,000	\$ 528,000	\$20,275,108	\$ 1,014,966	\$19,260,142
GRAND TOTAL	\$36,360,185	\$ 1,349,900	\$21,510,977	\$59,221,062	\$ 22,455,168	\$36,765,894

Summary of 2015 receipts and expenditures ALL FUNDS

Fund	Estimated Fund Balance 01/01/2015	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursmts.	Estimated Fund Balance 12/31/2015
General Fund	\$10,376,950	\$ -	\$10,886,950	\$21,263,900	\$ 10,886,950	\$10,376,950
General Capital Fund	\$ 2,466,821	\$ -	\$ 2,015,923	\$ 4,482,744	\$ 2,817,150	\$ 1,665,594
Water & Sewer Fund	\$ 1,147,176	\$ -	\$ 4,197,500	\$ 5,344,676	\$ 4,191,750	\$ 1,152,926
W&S Improvements Fund	\$ 704,837	\$ -	\$ 998,300	\$ 1,703,137	\$ 1,957,300	\$ (254,163)
Motor Fuel Tax Fund	\$ 158,421	\$ -	\$ 182,200	\$ 340,621	\$ 175,000	\$ 165,621
Retirement Fund	\$ 89,629	\$ 798,980	\$ 118,825	\$ 1,007,434	\$ 917,805	\$ 89,629
Fraud, Alcohol, Drug Enforc	\$ 59,418	\$ -	\$ -	\$ 59,418	\$ 59,418	\$ -
Vehicle Maintenance Fund	\$ (7,641)	\$ -	\$ 553,750	\$ 546,109	\$ 556,490	\$ (10,381)
Park Development	\$ 111,277	\$ -	\$ 100	\$ 111,377	\$ 30,000	\$ 81,377
E911 Fund	\$ 326,019	\$ -	\$ 300,200	\$ 626,219	\$ 300,200	\$ 326,019
SSA Sedgebrook	\$ 2,063,687	\$ -	\$ 1,179,600	\$ 3,243,287	\$ 1,179,600	\$ 2,063,687
SSA Westminster Signal	\$ 9,158	\$ -	\$ 9,500	\$ 18,658	\$ 9,500	\$ 9,158
Police Pension Fund	\$19,260,142	\$ 623,300	\$ 588,600	\$20,472,042	\$ 1,211,900	\$19,260,142
GRAND TOTAL	\$36,765,894	\$ 1,422,280	\$21,031,448	\$59,219,622	\$ 24,293,063	\$34,926,559

Summary of Available Funds Fund Balances

Fund	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Estimate	FY2015 Budget	Minimum Fund Balance if required
General Fund	\$ 9,590,075	\$11,612,467	\$12,103,725	\$10,376,950	\$10,376,950	\$ 7,121,795
General Capital Fund	\$ -	\$ -	\$ -	\$ 2,466,821	\$ 1,665,594	
Water & Sewer Fund	\$ 1,102,118	\$ 1,311,705	\$ 1,278,886	\$ 1,147,176	\$ 1,152,926	\$ 1,047,938
W&S Improvements Fund	\$ 32,376	\$ 392,455	\$ 982,828	\$ 704,837	\$ (254,163)	\$ -
Motor Fuel Tax Fund	\$ 71,948	\$ 74,884	\$ 117,481	\$ 158,421	\$ 165,621	\$ -
Retirement Fund	\$ 89,992	\$ 95,694	\$ 92,729	\$ 89,629	\$ 89,629	\$ -
Fraud, Alcohol, Drug Enforc	\$ 66,986	\$ 69,812	\$ 63,003	\$ 59,418	\$ -	
Vehicle Maintenance Fund	\$ (9,762)	\$ 76,611	\$ 126,900	\$ (7,641)	\$ (10,381)	\$ -
Park Development	\$ (10,488)	\$ 15,322	\$ 41,537	\$ 111,277	\$ 81,377	
E911 Fund	\$ 99,730	\$ 129,320	\$ 137,365	\$ 326,019	\$ 326,019	\$ -
SSA Sedgebrook	\$ 2,013,235	\$ 2,029,893	\$ 2,055,000	\$ 2,063,687	\$ 2,063,687	
SSA Westminster Signal	\$ 18,493	\$ 18,493	\$ 19,139	\$ 9,158	\$ 9,158	
Police Pension Fund	\$14,868,201	\$16,471,709	\$19,161,108	\$19,260,142	\$19,260,142	\$ -
GRAND TOTAL	\$27,932,904	\$32,298,365	\$36,179,701	\$36,765,894	\$34,926,559	

Significant Changes in Fund Balances

Police Pension Fund - The amount of revenue for the Police Pension Fund is determined from an actuarial study each year and is consistently higher than the expenses since much of the revenue is used to pay for future pension benefits as opposed to current expenses. Therefore, the "excess" revenues are invested within for future use and the fund balance will typically grow each year through the higher revenues and investment income. Fund Balance reported in the Village of Lincolnshire's Comprehensive Annual Financial Report (aka audit) is comprised of five specific categories:

- **Nonspendable Fund Balance:** Some fund resources are in a form that either never could be spent (supplies inventory) or in a form that is temporarily not spendable (prepaid items, real estate held for sale).

- **Restricted Fund Balance:** Some fund resources are subject to restrictions that are legally enforceable by outside parties (grants, bondholders, Motor Fuel Tax, Special Service Areas).

- **Committed Fund Balance:** Some fund resources have "self-imposed" limitations set by the Village Board.

- **Assigned Fund Balance:** Some fund resources have less formal action limiting how certain resources are used.

- **Unassigned Fund Balance:** This category represents resources that are in spendable form and are neither restricted, committed, nor assigned.

Amounts reported above exclude Nonspendable Fund Balance, as well as net investment in capital assets.

Combined Summary of Revenues and Expenditures

Fiscal Year 2015

Revenues	FY2013 Totals Actual	FY2014 Totals Estimated	FY2015 Totals Approved	General	Special Revenue	Enterprise	Pensions
Est Beginning Fund Balance			\$ 36,765,894	\$ 12,843,771	\$ 2,720,339	\$ 1,852,013	\$19,349,771
Taxes	\$11,652,247	\$11,965,510	\$ 12,266,880	\$ 9,683,000	\$ 1,161,600	\$ -	\$ 1,422,280
Licenses & Fees	\$ 4,704,781	\$ 4,869,525	\$ 5,068,500	\$ 580,500	\$ 300,000	\$ 4,188,000	\$ -
Fines & Forfeitures	\$ 385,465	\$ 335,000	\$ 380,000	\$ 380,000	\$ -	\$ -	\$ -
Allotments, Grants, Reimb.	\$ 442,849	\$ 438,266	\$ 793,450	\$ 611,450	\$ 182,000	\$ -	\$ -
Miscellaneous	\$ 264,278	\$ 296,800	\$ 251,600	\$ 32,000	\$ -	\$ 6,000	\$ 213,600
Other Revenue	\$ 2,324,681	\$ 313,189	\$ 1,928,555	\$ 1,222,000	\$ 48,400	\$ 283,000	\$ 375,155
Total	\$19,774,301	\$18,218,290	\$ 20,688,985	\$ 12,508,950	\$ 1,692,000	\$ 4,477,000	\$ 2,011,035
Expenditures							
Personal Services	\$ 5,475,602	\$ 5,277,910	\$ 5,527,120	\$ 4,746,850	\$ 158,120	\$ 622,150	\$ -
Contractual Services	\$ 5,294,285	\$ 5,978,770	\$ 6,533,585	\$ 2,651,695	\$ 464,200	\$ 3,310,090	\$ 107,600
Commodities	\$ 359,925	\$ 396,007	\$ 459,550	\$ 217,240	\$ 216,200	\$ 26,110	\$ -
Other Charges	\$ 1,732,276	\$ 2,099,141	\$ 3,116,883	\$ 900,010	\$ 111,018	\$ 83,750	\$ 2,022,105
Capital Outlay	\$ 1,822,756	\$ 2,191,657	\$ 2,992,150	\$ 2,817,150	\$ 175,000	\$ -	\$ -
Total	\$14,684,844	\$15,943,485	\$ 18,629,288	\$ 11,332,945	\$ 1,124,538	\$ 4,042,100	\$ 2,129,705
Other Financing Sources							
Interfund Transfers In	\$ 1,971,030	\$ 4,642,587	\$ 1,782,643	\$ 393,923	\$ 553,750	\$ 716,300	\$ 118,670
Interfund Transfers (Out)	\$ (2,021,643)	\$ (4,642,587)	\$ (2,063,643)	\$ (1,889,573)	\$ (24,420)	\$ (149,650)	\$ -
Interfund Loans In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Loans (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
External Loans In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
External Loans (Out)	\$ (1,819,953)	\$ (1,830,436)	\$ (1,830,132)	\$ (481,582)	\$ (1,161,250)	\$ (187,300)	\$ -
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ (1,870,566)	\$ (1,830,436)	\$ (2,111,132)	\$ (1,977,232)	\$ (631,920)	\$ 379,350	\$ 118,670
Revenues & Other Financing Sources Over Expenditures	\$ 3,218,891	\$ 444,369	\$ (51,435)	\$ (801,227)	\$ (64,458)	\$ 814,250	\$ -
Ending Fund Balance			\$ 36,714,459	\$ 12,042,544	\$ 2,655,881	\$ 2,666,263	\$19,349,771

Village of Lincolnshire Fund Structure

**Village of Lincolnshire
Budgetary Funds**

Governmental Funds

General Fund

Administrative Services
 Finance
 Police
 Comm & Econ Development
 Insurance & Common
 Public Works
 Administration
 Streets
 Parks & Grounds
 Buildings

Special Revenue Funds

Motor Fuel Tax Fund
 Retirement Fund
 Fraud, Alcohol, Drug Enforcement
 Tax Increment Financing
 E-911 Operations

Debt Service Fund

General: Capital Debt
 Special Service Area (SSA) Sedgebrook

Capital Projects Fund

General Capital
 Special Service Area (SSA) Traffic Signal

Proprietary Funds

Enterprise Fund

Water & Sewer Administration
 Water & Sewer Operations
 Water & Sewer Improvement

Internal Service Fund

Vehicle Maintenance

Fiduciary Fund

Pension Trust Fund

Police Pension



Major Fund Descriptions

Major funds represent the significant activities of the Village and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated. The breakdown of the Village's fund structure is as follows:

Major Governmental Funds

General Fund

The General Fund is the main operating fund. All revenues not required by law or Village policy to be segregated into a separate fund are included here. All expenditures that do not have another designated funding source are also found here. The majority of tax revenues are found here as are most of the services normally associated with local government.

Retirement Fund

The Retirement Fund is a Special Revenue Fund used to disburse the Village's employer contributions to the Illinois Municipal Retirement Fund (IMRF), which provides pension and disability benefits for civilian employees working over 1,000 hours per year. IMRF is an independently managed and operated trust fund for the benefit of retired municipal (non-police) employees. In addition to the Village's contribution to IMRF, this fund also reflects Social Security contributions.

Non-Major Governmental Funds

Motor Fuel Tax Fund

This fund is a Special Revenue Fund that was established to collect and track receipts and disbursements of the Village's share of the State of Illinois' Motor Fuel Tax. Funds are used exclusively for road improvements.

E911 Fund

This fund is a Special Revenue Fund that covers the cost of obtaining emergency 9-1-1 services the Village of Lincolnshire via an intergovernmental agreement with the Village of Vernon Hills. Funds are generated through the collection of a surcharge imposed on each and every Village land-line and wireless phone linked to a Lincolnshire address.

Special Service Area (SSA) Fund - Sedgebrook

This is a Debt Service Fund created to construct the public improvements related to the development of the Sedgebrook Continuing Care Retirement Community. Debt service for the public improvements are collected through a special tax on the benefitting property owners.

Special Service Area (SSA) Fund - Traffic Signal

This is a Capital Projects Fund that was created to construct a traffic signal at the intersection of Route 22 and Westminster Way/Hewitt Drive. Signal maintenance cost will be collected through a special tax on the benefitting property owners.

Major Proprietary Funds

Water And Sewer Sanitary Fund - Enterprise Fund

The Water and Sanitary Sewer Fund is comprised of 3 "divisions" (1) administration, (2) operations, and (3) capital improvements. The first two divisions are designed to operate as a self-supporting "fund." Administration includes the billing system and professional services which serve to prepare plans for future capital improvements. Operations maintain the water supply system and the sanitary sewer collection system. This also includes installing, reading, testing and repairing the meters used for the billing process. The Capital Improvement division is the funding arm of this enterprise fund. Its revenues are derived from development-related sources in the form of connection tap-on fees.

Non-Major Proprietary Funds

Vehicle Maintenance - Internal Service Fund

The Vehicle Maintenance Fund is responsible for the maintenance and repair of all Village vehicle and gasoline-operated equipment. The Fund is supported by charges to other funds/departments that have assigned vehicles and equipment.

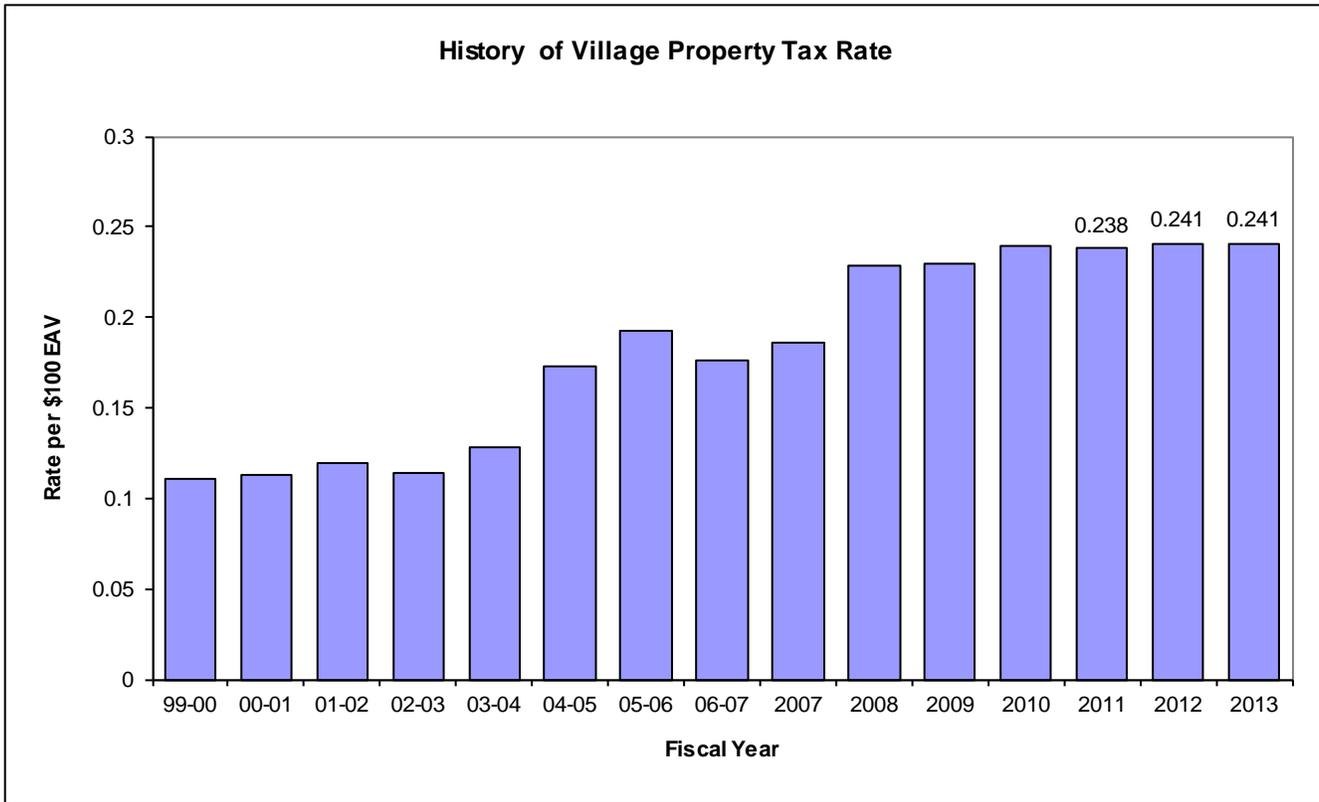
Police Pension Fund

The Village also has a fiduciary fund, the Police Pension Fund, which is audited and included in the budget. This fund was established by State law to collect and distribute police employee contributions along with Village contributions into an investment fund independently managed and operated by a Police Pension Board. Investment earnings generated go to support the benefits earned by qualified retired and /or disabled Lincolnshire police officers. This Fund is accounted for and reported as a pension trust fund since capital preservation is critical.

Bonded Debt Analysis

The final two bond issues - the 1979 Corporate Purpose bonds and the 1980 Lake Michigan bonds were retired in FY 1994-95, marking the end of the Village's bonded obligation. The Board of Trustees then decided during the budgetary process to reduce the portion of the tax levy that formerly funded the bonded debt. By reducing the tax levy by the amount levied for bonded indebtedness, the present tax levy only includes costs for employee pensions.

History of the Village of Lincolnshire Property Tax Rate



The chart above depicts the last fifteen (15) years of the tax levy. As previously noted, the Village completed its bonded debt obligations during FY 1994-95 which resulted in a substantial drop in the levy rate. In the ten (10) years that followed, the tax levy rate had smaller fluctuations as the Village's assessed valuation was helped by increased acreage being annexed into the Village's corporate limits, new construction as well as significant growth in the value of all property in the Village. The increase that occurred from FY 2003-04 to FY 2008 was due to the addition of new employees and a reduction in retirement fund investment income which required greater funding. While the Village has no outstanding bonds, the following two pages contain a listing of all existing debt which is either in the form of bank loans or interfund loans.

Debt Margin

The computation of the Village's Debt Margin is as follows:

<u>Equalized Assessed Valuation (2013 tax year)</u>	\$ 561,725,434
Debt limit-8.625% of assessed valuation	48,448,819
Amount of general obligation debt	0
<u>Legal Debt Margin</u>	\$ 48,448,819

Note: Since the Village is a home-rule community, it is not required to compute a legal debt margin, but it has adopted by ordinance a policy not to exceed the debt margin listed above which non home-rule municipalities must follow.



Summary of Long-Term Debt

Listed below are descriptions of the long term debt issues of the Village. The financial data from these issues can be found on the following two (2) pages.

External Loans

PARK PROPERTY PURCHASE – One of the Village’s priority needs was addressed in 1999 when \$5,150,000 was borrowed to purchase a 63 acre parcel of land in the northeast corner of the community. The land has since been developed with soccer and baseball/softball fields, tennis and basketball courts, a concession building and warming area for winter skating, picnic pavilion and a large natural/forested area with walking trails. The improvements were made without the need for additional borrowing. Taking advantage of lower interest rates, the remaining balance of \$3,300,000 was refinanced in 2005 for a ten (10) year period.

WATER AND SEWER IMPROVEMENTS – The Village borrowed \$1,800,000 in 2002 to finance the construction and relocation of water and sewer mains adjacent to State Route 22 through the Village. The State of Illinois was widening Route 22 and several mains had to be relocated out of the project area. Several mains were not only relocated, but increased in size to expand capacity for growth of the community.

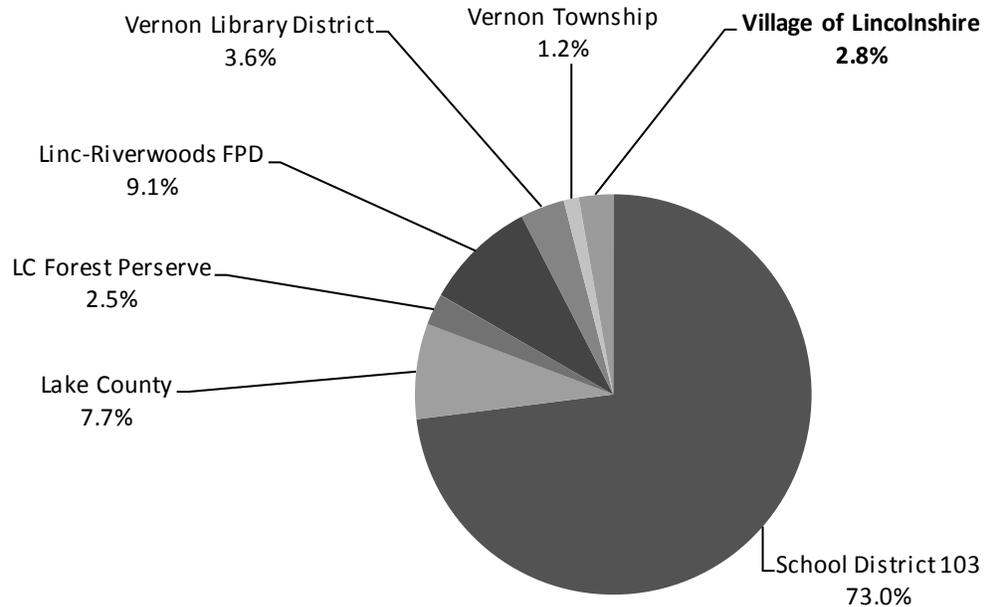
SCHELTER ROAD IMPROVEMENTS – In 2009, the Village borrowed \$1,540,000 to reconstruct a primary road in the Lincolnshire Corporate Center. The concrete street was one of the oldest in the Village and carries a significant amount of traffic, especially heavy trucks.

LOAN CONSOLIDATION AND REFINANCING – In 2011, the loans above were consolidated and refinanced to take advantage of more favorable interest rates. The new rate is 2.6% for seven years and the total refinanced was \$4,480,000.

Internal Loans - None

Distribution of Property Tax Dollars

For Tax Year 2013



An average home with a value of \$500,000 will pay a total property tax of \$14,218 of which \$398 is received by the Village of Lincolnshire for its two employee pension funds

Property taxpayers in the Village of Lincolnshire are impacted by many taxing entities, all of which are reflected on annual tax bills. The above chart illustrates the percent of the total tax bill paid to each taxing body by Lincolnshire property owners. The total rate includes not only taxes paid to Village government, used only for employee pensions and bonded indebtedness as required by law, but taxes levied by Lake County and the Lake County Forest Preserve District, school districts 103, 125, and 532, Vernon Township, the Vernon Area Public Library District, and the Lincolnshire-Riverwoods Fire Protection District. The services provided by these districts are sometimes provided by municipalities, when then may levy a higher tax rate. In our area, however, each function is provided by a separate "district", each with its own governing body and tax levy authority. The Village provides Police protection, parks construction and maintenance, maintenance of non-arterial streets, forestry services, water distribution and sanitary sewer collection, planning and community development, and building review and inspection among its major services

The data of the following page illustrates the rates levied by some of the other individual taxing entities, and compares Lincolnshire taxes with those paid by owners of comparable property in other area municipalities.

Area Tax Rate Comparison Individual Taxing Body Rates

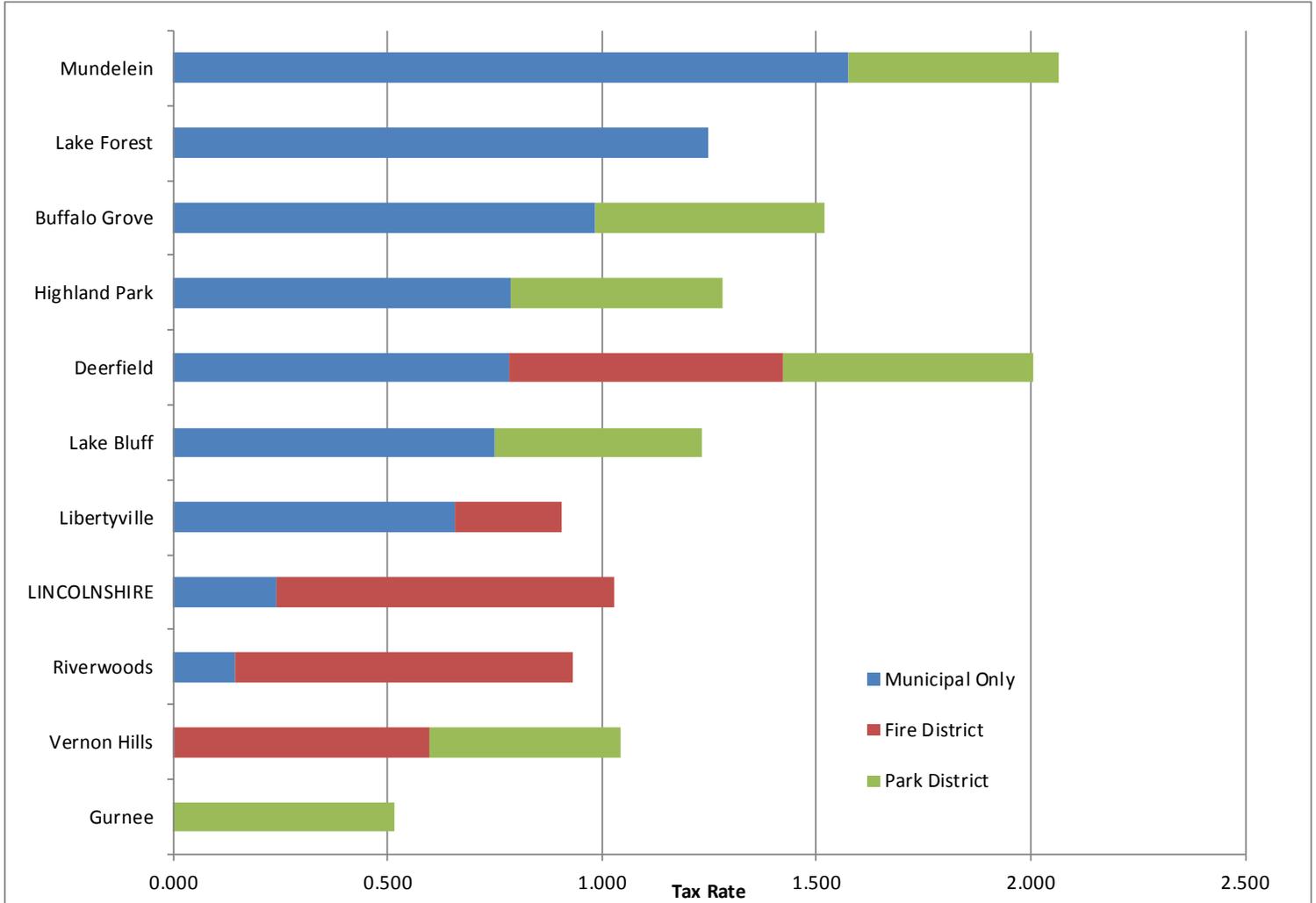
Entity	2009	2010	2011	2012	2013
Village of Vernon Hills	0.000	0.000	0.000	0.000	0.000
Village of Gurnee	0.000	0.000	0.000	0.000	0.000
Village of Riverwoods	0.102	0.110	0.122	0.135	0.144
Village of Lincolnshire	0.230	0.239	0.238	0.241	0.241
Village of Libertyville	0.436	0.466	0.497	0.565	0.655
Village of Lake Bluff	0.556	0.624	0.678	0.763	0.751
Village of Deerfield	0.369	0.443	0.605	0.719	0.784
City of Highland Park	0.536	0.586	0.643	0.709	0.785
Village of Buffalo Grove	0.750	0.797	0.852	0.929	0.983
City of Lake Forest	0.902	0.990	1.035	1.148	1.248
Village of Mundelein	1.179	1.227	1.344	1.481	1.573
School District 103	2.201	2.378	2.558	2.842	3.008
School District 125	2.185	2.306	2.465	2.751	2.989
College of Lake County (532)	0.200	0.218	0.240	0.272	0.296
Lake County	0.464	0.505	0.554	0.608	0.663
Lake County Forest Preserve	0.200	0.198	0.201	0.212	0.218
Vernon Township	0.050	0.054	0.057	0.060	0.065
Vernon Road & Bridge	0.023	0.023	0.024	0.046	0.040
Vernon Special Rd Imp Fund	0.021	0.025	0.011	0.020	0.000
Lincolnshire-Rwoods Fire	0.552	0.606	0.662	0.734	0.786
Vernon Library District	0.226	0.241	0.261	0.291	0.311
Total Tax Rate Comparison					
(Includes typical municipal, park, county, township, school, library, fire & other taxes)					
City of Lake Forest	4.025	4.305	4.626	5.099	5.502
Village of Lake Bluff	5.144	5.571	6.039	6.085	6.866
Village of Riverwoods	5.827	6.338	6.944	7.514	8.007
City of Highland Park	6.038	6.445	7.256	7.612	8.140
Village of Libertyville	6.131	6.531	6.821	7.532	8.233
Village of Lincolnshire	6.352	6.793	7.271	8.057	8.617
Village of Deerfield	6.357	6.942	7.738	8.435	9.019
Village of Vernon Hills	7.049	7.595	8.057	8.854	9.624
Village of Gurnee	6.823	7.267	7.876	8.904	9.756
Village of Buffalo Grove	7.336	7.843	8.399	9.222	9.885
Village of Mundelein	8.034	8.643	9.448	10.690	11.644

Source: Lake County Tax Extension Office

<http://countyclerk.lakecountyil.gov>

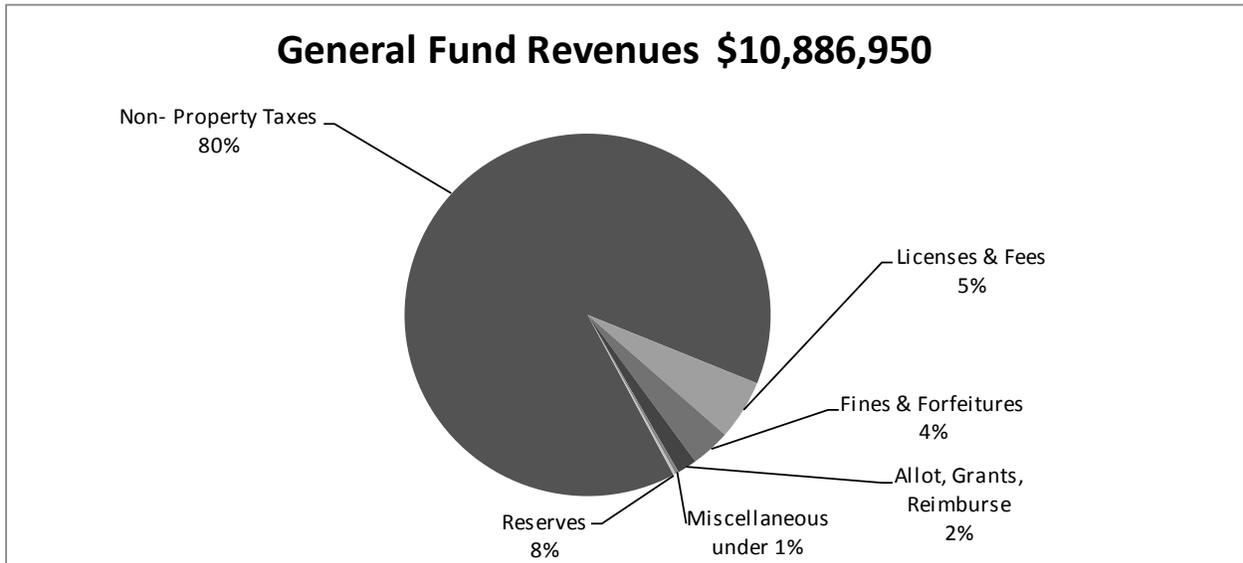
Area Tax Rate Comparisons - Basic Village Services

The table below summarizes property taxes paid by area municipal residents for basic Village services, including, municipal fire protection, parks, and recreation.

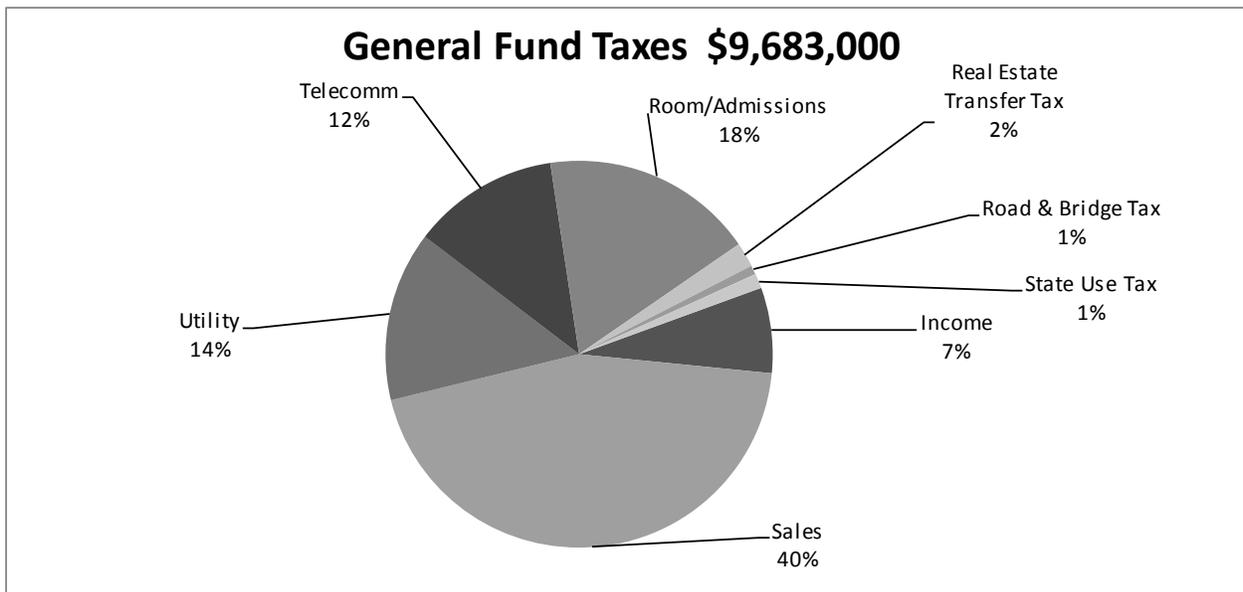


GENERAL FUND

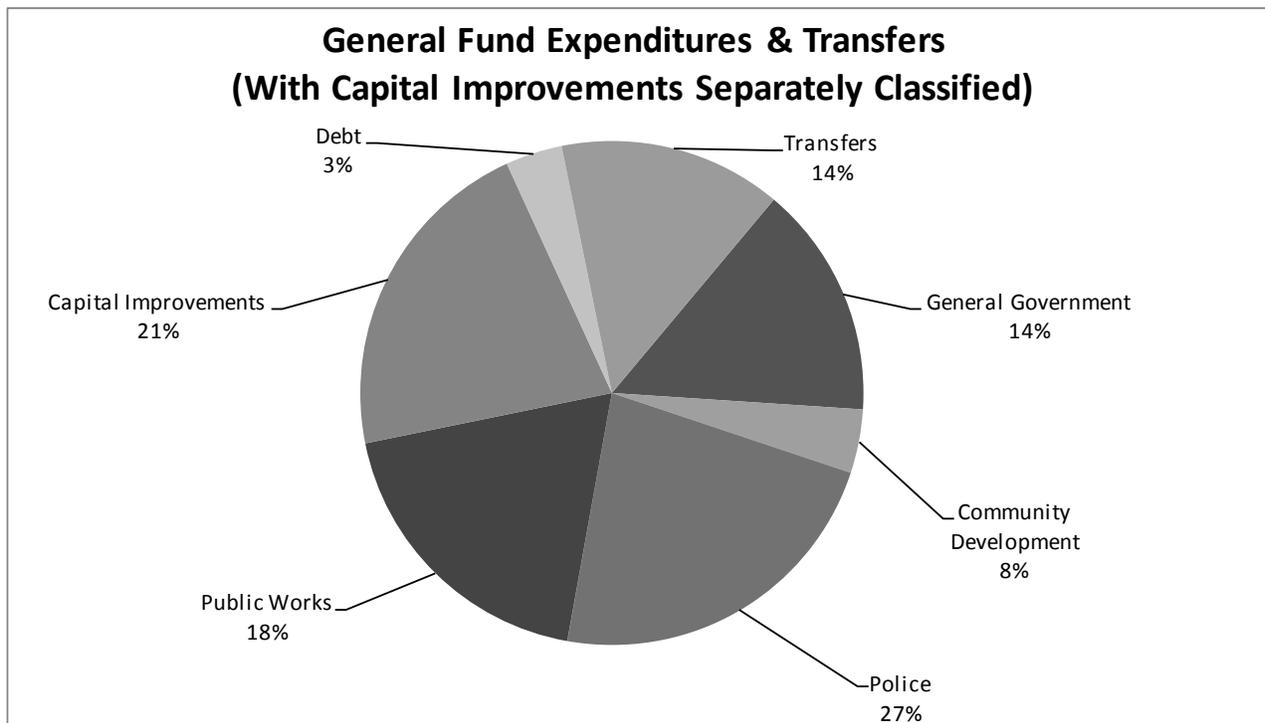
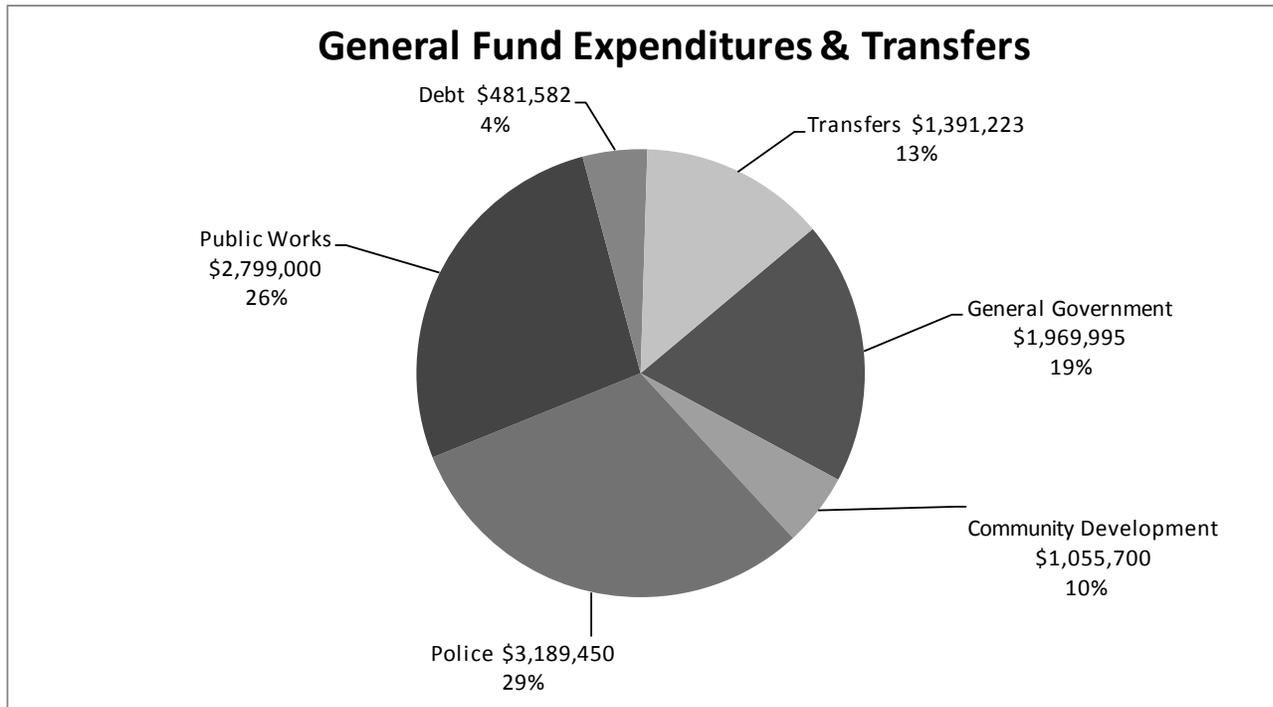
The General Fund is the main operating fund of the Village government. All revenues not required by law or Village policy to be segregated into a separate fund are included here. All expenditures that do not have another designated funding source are also found in this fund. The majority of tax revenue in the Budget is reflected in the General Fund, as are most of the services we normally associate with local government: police, street maintenance, zoning and building enforcement, and support services for these functions. Below is a graphic representation of General Fund revenues and expenses. **Unlike many communities, Lincolnshire does not use property tax revenues to support General Fund operations.**



Taxes make up the largest portion of the General Fund Revenues, and the chart below depicts the breakdown of various taxes.



General Fund Expenditures & Transfers



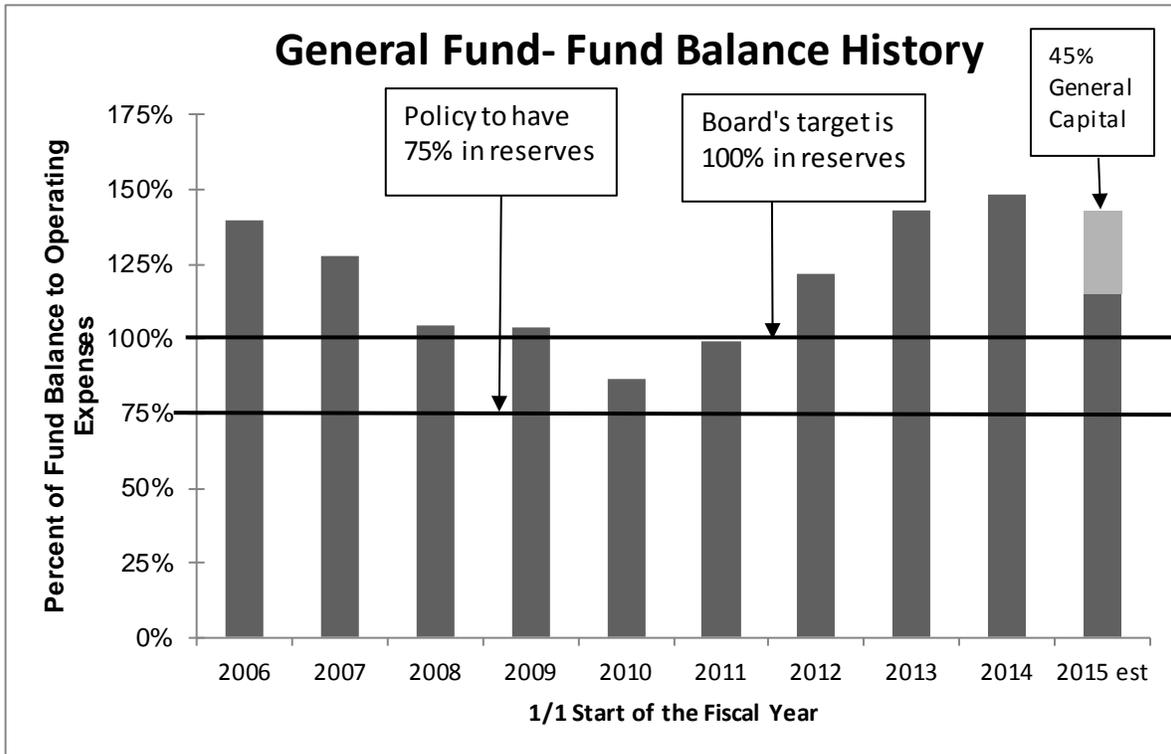
**General Fund - Fund Summary
Revenues**

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Miscellaneous Taxes	\$ 9,674,677	\$ 9,136,539	\$ 9,357,500	\$ 9,454,360	\$ 9,683,000
Licenses and Fees	\$ 569,131	\$ 509,493	\$ 545,200	\$ 663,725	\$ 580,500
Fines & Forfeitures	\$ 492,402	\$ 385,465	\$ 495,000	\$ 335,000	\$ 380,000
Allots, Grants & Reimbursements	\$ 193,707	\$ 225,467	\$ 189,000	\$ 189,500	\$ 189,450
Miscellaneous Revenue	\$ 29,386	\$ 42,808	\$ 59,000	\$ 36,800	\$ 32,000
Other Income	\$ 24,563	\$ 26,438	\$ 22,000	\$ (107,200)	\$ 22,000
General Fund Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ -</u>
TOTAL	\$ 10,983,866	\$ 10,326,210	\$ 13,667,700	\$ 13,572,185	\$ 10,886,950

Expenditures

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
General Government	\$ 1,558,801	\$ 1,445,702	\$ 1,823,185	\$ 1,778,039	\$ 1,969,995
Community & Economic Development	\$ 450,212	\$ 466,614	\$ 497,450	\$ 484,770	\$ 1,055,700
Police	\$ 2,698,919	\$ 2,849,353	\$ 3,089,295	\$ 2,890,765	\$ 3,189,450
Public Works	\$ 1,917,043	\$ 2,531,405	\$ 2,716,425	\$ 2,512,417	\$ 2,799,000
Debt & Transfers	<u>\$ 1,241,581</u>	<u>\$ 1,771,978</u>	<u>\$ 4,588,882</u>	<u>\$ 4,632,969</u>	<u>\$ 1,872,805</u>
TOTAL	\$ 7,866,556	\$ 9,065,052	\$ 12,715,237	\$ 12,298,960	\$ 10,886,950

General Fund - Fund Balance History



Over the last 9 years, the General Fund balance has shown steady consistency. The above graph illustrates the relationship between the growing operating expenses and debt service as a ratio to the available fund balance. Village Board policy is to maintain at least 75%, with the goal of 100% of operating expenses and debt service in reserve. As a result of prudent fiscal policy and responsible budget management, the Village has been successful in its efforts to add to or maintain its General Fund balance in accordance with the Village Board goal.

The level of a municipality's fund balance can determine its ability to withstand unexpected financial emergencies (i.e. natural disasters, revenue shortfalls or steep rises in inflation). It also can determine the ability to use funds to meet annual capital expenditure needs or to develop a saving plan for large-scale purchases without having to borrow.

Fiscal Year	Fund Balance	Operating Expenses	Ratio
2006	\$11,505,785	\$8,216,000	140%
2007	\$10,576,229	\$8,278,000	128%
2008	\$9,066,518	\$8,662,000	105%
2009	\$8,890,704	\$8,550,000	104%
2010	\$7,332,889	\$8,491,400	86%
2011	\$7,861,442	\$7,933,004	99%
2012	\$9,590,075	\$7,856,400	122%
2013	\$11,612,467	\$8,134,483	143%
2014	\$12,103,725	\$8,142,973	149%
2015 est.	\$11,461,637	\$8,897,217	129%

ACCT DESCRIPTION		Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
FUND 01 - GENERAL FUND REVENUES						
<u>TAXES</u>						
01-00-70-4010	State Income Tax	\$ 631,615	\$ 701,558	\$ 660,000	\$ 693,500	\$ 690,000
01-00-70-4020	Sales Tax	\$ 2,504,251	\$ 2,382,092	\$ 2,700,000	\$ 2,599,500	\$ 2,925,000
01-00-70-4021	Local Home Rule Sales Tax	\$ 1,184,486	\$ 1,256,668	\$ 1,230,000	\$ 1,214,760	\$ 1,395,000
01-00-70-4030	Utility Tax	\$ 1,203,500	\$ 1,318,577	\$ 1,350,000	\$ 1,395,000	\$ 1,375,000
01-00-70-4032	Telecommunications Tax	\$ 1,336,166	\$ 1,219,285	\$ 1,236,000	\$ 1,186,000	\$ 1,185,000
01-00-70-4040	Room And Admission Tax	\$ 1,709,250	\$ 1,733,789	\$ 1,800,000	\$ 1,780,300	\$ 1,720,000
01-00-70-4050	Real Estate Transfer Tax	\$ 921,597	\$ 330,958	\$ 200,000	\$ 380,000	\$ 200,000
01-00-70-4060	Road & Bridge Tax	\$ 72,226	\$ 72,781	\$ 65,500	\$ 75,600	\$ 73,000
01-00-70-4091	State Use Tax	\$ 111,586	\$ 120,831	\$ 116,000	\$ 129,700	\$ 120,000
		\$ 9,674,677	\$ 9,136,539	\$ 9,357,500	\$ 9,454,360	\$ 9,683,000
<u>LICENSES & FEES</u>						
01-00-75-4110	Recycle SWALCO Fees	\$ -	\$ -	\$ -	\$ 52,000	\$ 10,000
01-00-75-4120	Liquor Licenses	\$ 60,625	\$ 64,000	\$ 62,000	\$ 64,510	\$ 64,000
01-00-75-4125	Beach Tags	\$ 7,457	\$ 6,400	\$ 7,100	\$ 5,640	\$ 5,500
01-00-75-4126	Park User Fees	\$ 45,964	\$ 51,698	\$ 30,000	\$ 27,000	\$ 27,000
01-00-75-4130	Amusement Devices	\$ 4,150	\$ 2,950	\$ 4,100	\$ 2,950	\$ 2,900
01-00-75-4135	Application Fees	\$ 7,271	\$ 8,200	\$ 5,000	\$ 9,500	\$ 7,500
01-00-75-4140	Engineering Fees	\$ 11,885	\$ 12,500	\$ 12,000	\$ 11,500	\$ 12,000
01-00-75-4145	Planner Fees	\$ 3,130	\$ 1,685	\$ 2,500	\$ 3,000	\$ 3,000
01-00-75-4150	Plan Review Fees	\$ 41,932	\$ 40,938	\$ 35,000	\$ 42,000	\$ 45,000
01-00-75-4155	Annexation Fees		\$ -	\$ -	\$ -	\$ 1,600
01-00-75-4160	Building Permit Fees	\$ 217,317	\$ 148,733	\$ 200,000	\$ 250,000	\$ 200,000
01-00-75-4165	Acreage Impact Fees		\$ -	\$ 19,500	\$ 9,500	\$ 22,500
01-00-75-4166	Forester Fees	\$ 1,400	\$ -	\$ 1,000	\$ 3,200	\$ 1,000
01-00-75-4170	Misc. Licenses & Fees	\$ 15,407	\$ 15,059	\$ 20,000	\$ 15,000	\$ 15,000
01-00-75-4190	Cable Tv Franchise	\$ 150,593	\$ 155,280	\$ 145,000	\$ 150,050	\$ 145,000
01-00-75-4191	Waste Hauler Fees	\$ 2,000	\$ 2,050	\$ 2,000	\$ 2,000	\$ 2,000
01-00-75-4192	Yard Waste Refuse Stickers	\$ -	\$ -	\$ -	\$ 1,650	\$ 1,500
01-00-75-9220	Taste of Lincolnshire Revenue	\$ -	\$ -	\$ -	\$ 14,225	\$ 15,000
		\$ 569,131	\$ 509,493	\$ 545,200	\$ 663,725	\$ 580,500
<u>FINES & FORFEITURES</u>						
01-00-80-4210	Court Fines	\$ 394,242	\$ 300,150	\$ 390,000	\$ 295,000	\$ 300,000
01-00-80-4230	Alarm Fines & Fees	\$ 3,675	\$ 9,050	\$ 5,000	\$ 5,000	\$ 5,000
01-00-80-4240	Administrative Tow Fees	\$ 94,485	\$ 76,265	\$ 100,000	\$ 35,000	\$ 75,000
		\$ 492,402	\$ 385,465	\$ 495,000	\$ 335,000	\$ 380,000

ACCT DESCRIPTION		Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
FUND 01 - GENERAL FUND REVENUES (continued)						
<u>ALLOTMENTS, GRANTS & REIMBURSEMENTS</u>						
01-00-85-4310	Police Grants	\$ 8,662	\$ 6,516	\$ 6,500	\$ 9,800	\$ 6,500
01-00-85-4320	Police Training Reimburse		\$ 10,934	\$ -	\$ 200	\$ -
01-00-85-4335	Miscellaneous Grants	\$ 13,100	\$ 208,017	\$ 22,500	\$ 22,500	\$ 22,950
01-00-85-4340	Police Services	\$ 171,945	\$ -	\$ 160,000	\$ 157,000	\$ 160,000
		\$ 193,707	\$ 225,467	\$ 189,000	\$ 189,500	\$ 189,450
<u>MISCELLANEOUS REVENUE</u>						
01-00-90-4410	Sale Of Surplus Property	\$ 16,312	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
01-00-90-4420	Tree Revenue		\$ -	\$ 5,000	\$ -	\$ -
01-00-90-4430	Other Income	\$ 13,074	\$ 42,808	\$ 34,000	\$ 16,800	\$ 12,000
		\$ 29,386	\$ 42,808	\$ 59,000	\$ 36,800	\$ 32,000
<u>OTHER INCOME</u>						
01-00-95-4510	Interest Income	\$ 24,563	\$ 26,438	\$ 22,000	\$ (107,200)	\$ 22,000
		\$ 24,563	\$ 26,438	\$ 22,000	\$ (107,200)	\$ 22,000
TOTAL REVENUE		\$ 10,983,866	\$ 10,326,210	\$ 10,667,700	\$ 10,572,185	\$ 10,886,950
USE OF RESERVES		\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 2,174,987
FUNDS AVAILABLE		\$ 10,983,866	\$ 10,326,210	\$ 13,667,700	\$ 13,572,185	\$ 13,061,937



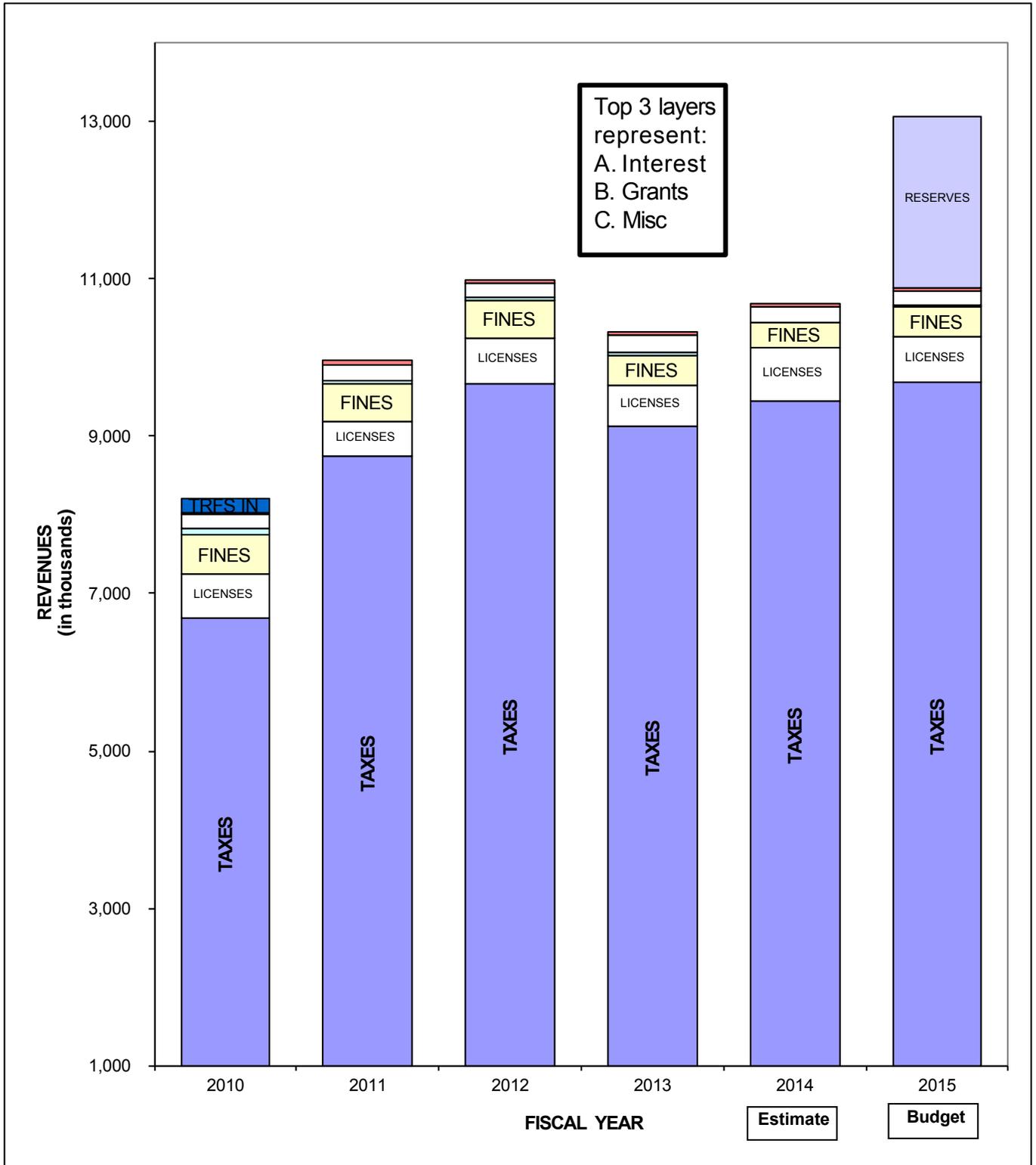
Explanation of Revenue Sources

The Explanation of Revenue Sources is intended to give the reader an in-depth analysis of the calculation of each revenue amount budgeted for the upcoming fiscal year. The total General Fund revenues for the upcoming fiscal year 2015 are expected to decrease -.2% over last year's budgeted revenues. The following table summarizes the major categories of revenue.

Following is a summary of the various revenues that accrue to the General Fund, their sources and the assumptions made in predicting their yield for the coming year. Following are the discussions of revenues in an account-by-account description of general government activity, projected expenditures and special projects for 2015.

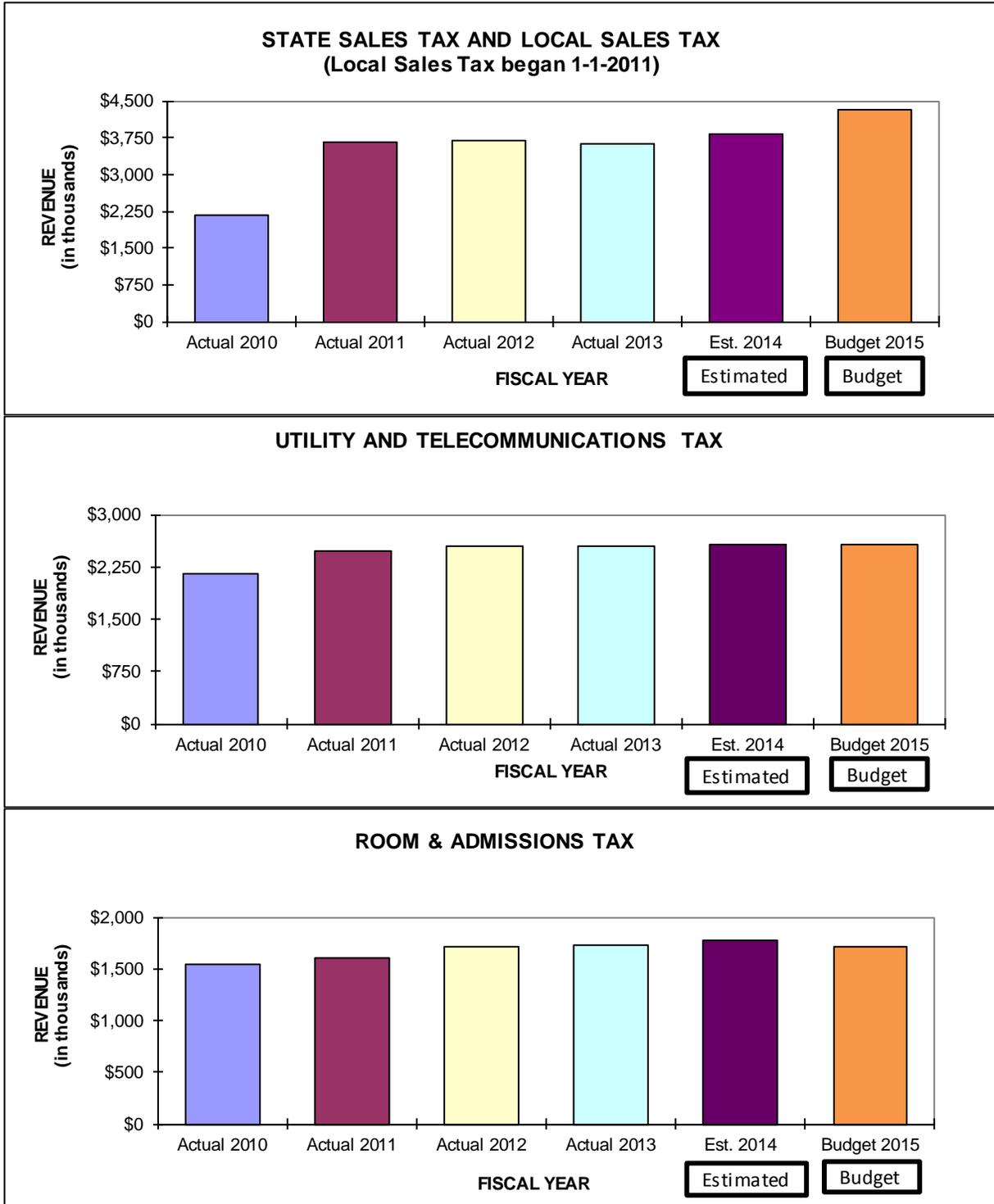
Category	Budget Budget 2014	Proposed Budget 2015	Change in Dollars	Percent Difference
Taxes	\$ 9,357,500	\$ 9,683,000	\$ 325,500	3.5%
Licenses & Fees	\$ 545,200	\$ 580,500	\$ 35,300	6.5%
Fines & Forfeitures	\$ 495,000	\$ 380,000	\$ (115,000)	-23.2%
Allotments, Grants & Reimbursements	\$ 189,000	\$ 189,450	\$ 450	0.2%
Miscellaneous	\$ 59,000	\$ 32,000	\$ (27,000)	-45.8%
Other Income	\$ 22,000	\$ 22,000	\$ -	0.0%
Total	\$10,667,700	\$ 10,886,950	\$ 219,250	2.1%

GENERAL FUND - HISTORICAL REVENUES



MAJOR REVENUE SOURCES – GENERAL FUND

Five types of revenue sources account for 77% of the total projected revenues for FY 2014. (This does not include loans or use of reserves) These revenues are outlined as follows:



Summary of General Fund Revenues

Taxes

State Income Tax: Illinois State Income Tax allocated to Lincolnshire on a per capita basis. Based on conservative trending estimates state income tax is expected to be relatively flat in 2015. Only a 1% increase is anticipated.

Sales Tax: 1% of Illinois Sales Tax collected within the Village limits. Conservative estimates indicate no increase in 2015.

Local Home Rule Sales Tax: 0.50% of Illinois Sales Tax collected within the Village limits. Conservative estimates not increase in 2015.

Utility Tax: A 5% tax on specific utility sales (electricity and gas) within the Village limits. This line item is expected to only increase modestly (1.8%) in 2015.

Telecommunications Tax: The tax rate on landlines and cellular service was increased in July, 2010 to 6% from 4.5. This line item is projecting a more than 10% decrease due to recent court decisions which will result in a reduction in the Village's revenue in this area.

Room & Admissions Tax: A 5% tax on hotel room rentals, a 1.5% tax on live theater and 4% tax on movie theaters. Hotel revenues continue to show continued signs of recovery in 2014. This line item was budgeted with slight decrease (3.3%) compared to the anticipated 2014 fiscal year end.

Real Estate Transfer Tax: \$3.00 per \$1,000 in selling price for realty transfers within the Village. Staff made the following assumptions in the projection of this revenue.

- During normal economic times approximately 5 to 8% of the single family dwelling (SFD) units and condo units sell. For FY 2015 it is projected 125 SFD and 28 condo units will be sold.
- The average value of a single family dwelling sold has averaged \$526,000; up slightly from \$516,000. The average value of a condominium sold has averaged \$284,000; up from \$274,000.
- Conservative projections do not include commercial transfers in the budget

The following residential sales in single family dwelling and condo units are projected in 2015.

Projected Residential Sales			
100 Single Family	\$526,000	\$3.00	\$157,800
20 Condominium	\$284,000	\$3.00	\$17,040
TOTAL			\$174,840

Road & Bridge Tax: The portion of Vernon Township Road & Bridge Tax allocated to the Village. No growth is projected.

State Use Tax: Illinois tax on items purchased out of state for use or consumption within the state and based upon a per capita distribution to municipalities. Modest growth is projected based on 2014 trends.

Licenses and Fees

Liquor Licenses: Licenses to permit sale of alcoholic liquor. Projected revenue is based on existing, authorized and issued licenses with one additional licenses anticipated in the upcoming year.

Beach Tags: User fees for swimming and beach privileges at Spring Lake. No changes in the fee schedule are anticipated and revenues have been adjusted downward to reflect historical trends.

Park User Fees: User fees for the recreational use of North Park by Lincolnshire Sports Association and others. Includes payment for field usage and electricity cost for field lighting.

Amusement Devices: Licenses to permit operation of vending machines and electronic games. Projected revenue is based on existing authorized amusement devices and supplier's licenses with no change in fee.

Application Fees: Fees for processing annexation agreements, annexations, variations, subdivision rezoning and special use permit requests, as well as recapture district administration. The number of applications is anticipated to remain the same.

Engineering Fees: Fees for in-house engineering review of non-subdivided site improvements. Reviews are anticipated to remain at 2014 levels.

Planner Fees: Fees for in-house planning and zoning compliance review. Planner fees are expected to increase remain relatively stable in 2015.

Plan Exam/Review Fees: Plan review fees generated from review of construction documents. The number of plan reviews is anticipated to s increase slightly from 2014.

Annexation Fees: A \$500 per acre fee for annexing property into the Village. None

Building Permit Fees: The total cost of a building permit for an addition or new construction; minus the cost of inspections provided by professional service providers during construction. The estimate for this line item contemplates new home construction related to recently approved residential subdivisions as well as construction of the remaining parcels associated with the downtown.

Acreeage Impact Fees: A \$1,300 per acre fee collected prior to recording the final plat of subdivision, to cover the costs of providing Village services prior to the placement of the property on the tax rolls.

Forester Fees: Review and inspection fees collected during building review and permitting. Fees are anticipated to remain consistent.

Miscellaneous Licenses & Fees: All other licenses and fees required by Village Code not covered above. Examples include licenses for solicitors, chemical spray operators. The major revenue source is elevator inspection fees. No growth is projected.

Cable TV Franchise: A fee paid by Cable TV franchisees for operating within the Village, which equals 5% of gross receipts. No growth is projected for 2015.

Waste Hauler Fee: A registration fee paid by all waste haulers authorized to operate within the Village. Similar fees to be generated as no new contractors are anticipated.

Fines and Forfeitures

Court Fines: Court-levied fines for violations of Village Code provisions. Fines are anticipated to remain steady for this year.

Alarm Fines & Fees: Charges for Police investigation of false alarms by security systems in excess of the allotted number allowed by the Village Code.

Administrative Tow Fees: A fee assessed to the owners and/or drivers of vehicles that are in the commission of certain offenses. These fees will offset internal Village administrative costs that are associated with the seizure and towing of the vehicle(s) in question.

Projected 214 tows @ \$350=\$74,000

Allotments, Grants and Reimbursements

Police Grants: The Police Department anticipates receiving potential mini-grants from IDOT to be used to reduce accidents during holidays.

Training Reimbursement: None.

Miscellaneous Grants: An estimated \$10,000 in grant funds is anticipated from the Village's workers compensation carrier (Illinois Public Risk Fund) to purchase safety related equipment.

Police Services: This revenue includes reimbursement for police/school liaison services performed by the Police Department at Stevenson High School when school is in session, City Park and miscellaneous special overtime. This line item also includes video and audio tape purchases and other miscellaneous Police Department revenues.

Miscellaneous Revenue

Sale of Surplus Equipment: Proceeds from the sale of used equipment.

Other Income: Includes winter plow service to private property, miscellaneous chargeable work, and sale of code books, maps, insurance reimbursements, and meeting video and audio tapes.

Other Income

Interest Income: Revenue from the investment of cash and cash reserves. Investment earnings based on a market rate of approximately 0.10 to 0.25%.



The Overhead Rate

When Village staff provides services on private property or to property owners, as opposed to services provided for the overall public good, the private property owner is charged an hourly "overhead" rate.

Just as private sector contractors build the "cost of doing business" into their rate structures, the Village endeavors to recoup costs not expended for the benefit of the entire community when services are performed for individuals. The purpose of the overhead rate is to recapture the Village's organizational costs in these situations. The rate is applicable to a number of areas that produce billable work to outside parties. These "billable" services are not provided for the benefit of all residents, and are thus charged to the user based on an hourly rate. These services include:

- Plan reviews by Village staff for developers (i.e. engineering, landscaping, building)
- Work performed by Public Works crews outside of normal duties (i.e. cleanup of blighted areas, trimming of landscaped areas infringing on the right-of-way)
- Snow plowing and salting services on private streets by contract

The overhead rate calculation is derived from three components. The three components reflect the cost of the Village's annual operation. Component number one is the total of General Fund operating expenditures (budgeted) for the upcoming fiscal year. Component two consists of the tax levy the Village requires to fund its bonded debt, and municipal and police pensions. The third component used is the total full-time employee hours employed by the Village.

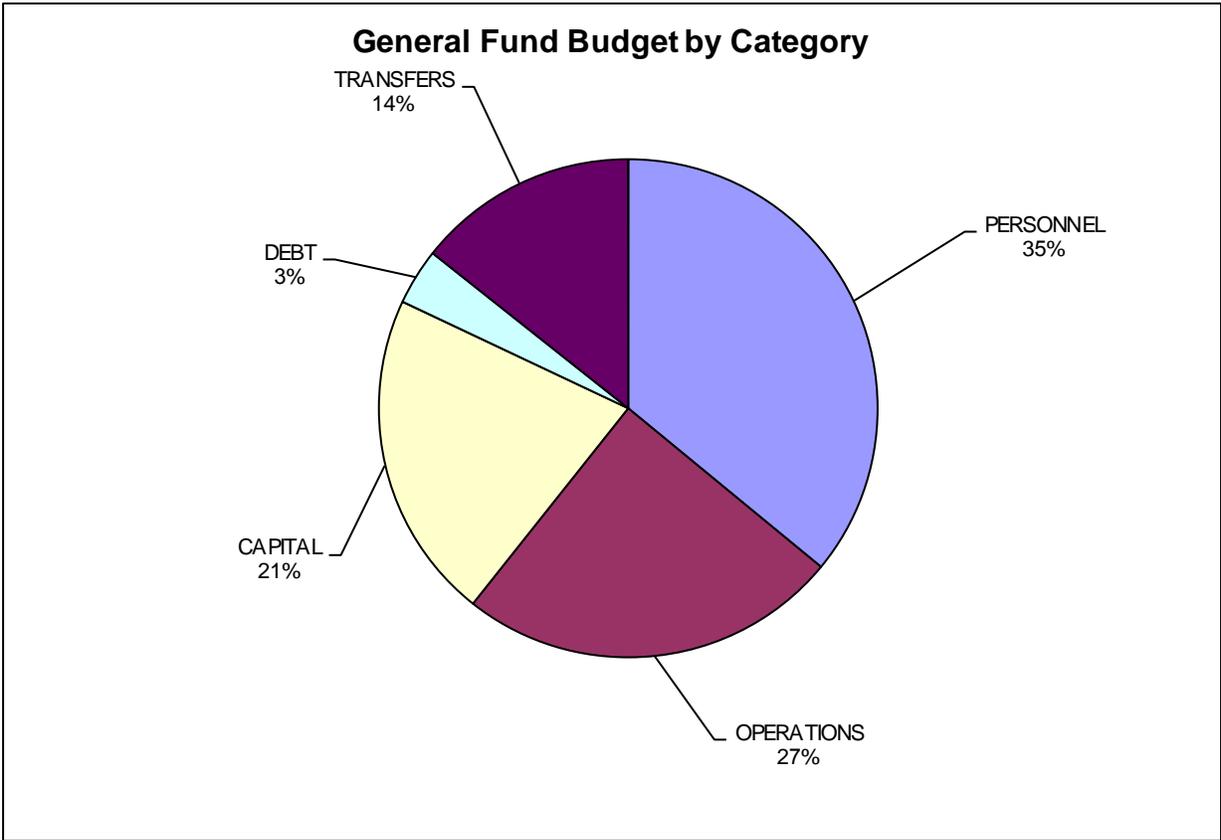
TOTAL GENERAL FUND EXPENDITURES (BUDGETED, LESS TRANSFERS & DEBT)	+	TAX LEVY COLLECTED (POLICE and IMRF PENSIONS)
FULL-TIME EMPLOYEES X 2,080 HOURS		
TOTAL GF EXPENDITURES and TAX LEVIES (Expenditures exclude transfers to other funds)		\$9,926,425
TOTAL FULL-TIME EMPLOYEES		61
In Fiscal Year 2015, the overhead rate will be:		\$78.23 Per Labor Hour Billed

GENERAL FUND - HISTORICAL EXPENDITURES

FUND 01- GENERAL FUND SUMMARY OF EXPENSES

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01 ADMINISTRATION SERVICES	\$ 274,377	\$ 237,772	\$ 260,400	\$ 245,460	\$ 307,700
02 FINANCE	\$ 231,783	\$ 274,734	\$ 271,680	\$ 269,130	\$ 262,530
05 POLICE	\$ 2,698,919	\$ 2,849,353	\$ 3,089,295	\$ 2,890,765	\$ 3,189,450
08 COMMUNITY & ECON. DEVELOPMENT	\$ 450,212	\$ 466,614	\$ 497,450	\$ 484,770	\$ 1,055,700
12 INSUR/COMMON EXPENSES	\$ 1,052,641	\$ 933,196	\$ 1,291,105	\$ 1,263,449	\$ 1,399,765
20 PW ADMINISTRATION	\$ 209,098	\$ 243,045	\$ 187,900	\$ 160,800	\$ 212,050
21 PW STREETS	\$ 829,180	\$ 919,301	\$ 950,100	\$ 962,800	\$ 1,064,675
22 PW PARKS & OPEN SPACES	\$ 698,163	\$ 1,196,134	\$ 1,415,500	\$ 1,226,145	\$ 1,378,875
25 PW BUILDINGS	\$ 180,602	\$ 172,925	\$ 162,925	\$ 162,672	\$ 143,400
26 DEBT	\$ 1,241,581	\$ 1,771,978	\$ 4,588,882	\$ 4,632,969	\$ 1,872,805
TOTAL EXPENSES	\$ 7,866,556	\$ 9,065,052	\$ 12,715,237	\$ 12,298,960	\$ 10,886,950

GENERAL FUND EXPENDITURES BY CATEGORY



PERSONNEL COSTS	\$ 4,746,850
OPERATING COSTS	\$ 3,768,945
CAPITAL COSTS	\$ 2,817,150
DEBT SERVICE	\$ 481,582
TRANSFERS OUT	<u>\$ 1,889,573</u>
	<u><u>\$13,704,100</u></u>

2015 Annual Budget Program Activity Summary		
General Fund	Administration	01-01

Function

The Administration Department provides support services to the Village Board, Village Clerk, and various standing committees and commissions, as well as the overall day to day management activities of the Village Manager’s Office. Under the Council-Manager form of government, policy is set by the Mayor and Board of Trustees, and the Village Manager is responsible for implementation of that policy. The Village Manager is responsible for all day-to-day operations of the Village and supervises the staff who manage the Village’s four departments: Community & Economic Development, Finance, Police, and Public Works. The four departments comprise public safety and protection functions such as police protection and crime prevention; building safety, public utilities such as the public water supply; and sanitary and storm sewer functions. In addition the Administration Department is responsible for coordinating the Village’s information systems needs and public information activities including: print newsletter, website, weekly e-newsletter, business e-newsletter and social media. As the focal point for the Village’s communication efforts, the Village Manager serves as the principal staff spokesperson regarding Village matters. The Annual Budget is prepared jointly by the Administration and Finance Departments.

Significant Goals/Objectives

- Research and recommend approach for developing Village of Lincolnshire strategic plan.
- Work with participating communities on development of intergovernmental agreement and organization enabling documents on the creation of an IT Consortium similar to the GIS Consortium. Work with GovITC members to develop plan and execute joint IT projects to reduce costs and improve service delivery for participating communities.
- Explore opportunities to increase use of mobile technologies for field personnel where practical:
- Complete comprehensive update personnel policies manual: This project was initiated in fiscal year 2014 and is hoped to be completed in first quarter of 2015.
- Prepare for and lead Village effort in upcoming collective bargaining agreement negotiations with Fraternal Order of Police (FOP).
- Explore options for implementation of high-deductible health insurance plan while meeting regulations of Affordable Care Act (ACA).
- Implement the distribution of annual employee benefit statements to all employees to explain the value of the total compensation and benefit program provided by the Village with W-2 at beginning of calendar year.
- Implement transparency portal on website to improve transparency of Village operations.
- Increase use of video on the Village website, via social media, or the Village’s electronic communication methods including the creation of a Lincolnshire YouTube channel to host full-length videos of Village meetings, as well as brief informative videos regarding programs, services, and projects.

2015 Annual Budget Program Activity Summary		
General Fund	Administration	01-01

Major Budget Changes

The Administration Department budget is largely unchanged compared to the Fiscal Year 2014 Budget. The Administration Department budget reflects maintaining staffing levels the same as the last two years. Staffing includes: Village Manager, Administrative Assistant II, Management Analyst, and Part-Time Administrative Clerk. Major budget changes are as follows:

- There is \$2,500 proposed in the Professional Services line item for 2015. This line item had no money budgeted in 2014. Funds proposed are to cover the cost of miscellaneous professional service needs that may arise throughout the year.
- Staff proposes to increase the Professional Development line item from \$4,200 to \$20,000. The recommended increase is due to an increase in funds to support the training and development of the Management Analyst as well as to provide funds to use an outside firm/consultant for development of the Village's leadership team.
- The Business Expense line item is proposed to increase slightly. This line item is used largely to fund activities related to employee engagement (Annual Employee Recognition Luncheon, Holiday Luncheon, Employee Picnic, Etc.).

Capital Projects

- None

Performance Indicators

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Village Board Meetings	50	50	54	49	54
Ordinances Prepared	52	52	40	40	40
Resolutions Prepared	4			10	10
Resident Mailings	4		4	4	4
E-News Messages Sent	0		52	61	60
E-News Subscribers			975	1200	1250
Facebook Likes			165	165	170
Twitter Followers			130	130	140
General Fund Property Tax Levy	None	None	None	None	None
Citizen Surveys	0	0	1	1	1

Staffing (Full Time Equivalent)

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2014
Village Manager	.80	.80	.80	.80	.80
Administrative Assistant	1.60	.80	.80	.80	.80
Administrative Intern	.00	.80	.00	.00	.00
Management Analyst	.00	.00	0.80	.80	.80
Administrative Clerk	.50	.50	.25	.25	.25
Production Staff	.30	.30	.00	.00	.00
Total	3.20	3.20	2.65	2.65	2.65

2015 Annual Budget Program Activity Summary		
General Fund	Administration	01-01

EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 216,622	\$ 207,472	\$ 228,900	\$ 219,170	\$ 252,300
Contractual Services	\$ 29,380	\$ 6,887	\$ 3,000	\$ 700	\$ 5,500
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 28,375	\$ 23,413	\$ 28,500	\$ 25,590	\$ 49,900
TOTAL	\$ 274,377	\$ 237,772	\$ 260,400	\$ 245,460	\$ 307,700

**2015 Annual Budget
Program Activity Summary**

General Fund	Administration	01-01
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EXPENDITURE DETAIL

FUND 01- GENERAL FUND

DEPT 01- DISBURSEMENTS / ADMINISTRATION SERVICES

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-01-60-1000 Regular Salaries	\$ 214,897	\$ 206,021	\$ 219,400	\$ 211,400	\$ 242,500
01-01-60-1500 Part Time Wages			\$ 7,500	\$ 6,270	\$ 7,800
01-01-60-2000 Overtime Salaries	\$ 1,725	\$ 1,451	\$ 2,000	\$ 1,500	\$ 2,000
	\$ 216,622	\$ 207,472	\$ 228,900	\$ 219,170	\$ 252,300
<u>CONTRACTUAL SERVICES</u>					
01-01-61-3000 Equipment Maintenance	\$ -	\$ -	\$ 500	\$ -	\$ 500
01-01-61-4000 Professional Services	\$ 29,380	\$ 6,887	\$ -	\$ -	\$ 2,500
01-01-61-4024 Prof Serv- Misc	\$ -	\$ -	\$ 1,500	\$ 700	\$ 1,500
01-01-61-9000 Outside Services	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
	\$ 29,380	\$ 6,887	\$ 3,000	\$ 700	\$ 5,500
<u>OTHER CHARGES</u>					
01-01-63-1000 Memberships	\$ 7,368	\$ 7,677	\$ 9,000	\$ 9,000	\$ 12,000
01-01-63-2000 Vehicle Allowance	\$ 4,300	\$ 4,800	\$ 4,800	\$ 3,840	\$ 4,800
01-01-63-3000 Professional Development	\$ 1,475	\$ 3,729	\$ 4,200	\$ 2,700	\$ 20,000
01-01-63-4000 Publications	\$ 567	\$ 1,652	\$ 600	\$ 150	\$ 600
01-01-63-5000 Classified Ads	\$ 4,497	\$ 734	\$ 2,000	\$ 1,000	\$ 2,000
01-01-63-7000 Boards & Commissions	\$ 892	\$ 566	\$ 2,300	\$ 3,800	\$ 3,000
01-01-63-9000 Business Expenses	\$ 9,276	\$ 4,255	\$ 5,600	\$ 5,100	\$ 7,500
	\$ 28,375	\$ 23,413	\$ 28,500	\$ 25,590	\$ 49,900
TOTAL DISBURSEMENTS	\$ 274,377	\$ 237,772	\$ 260,400	\$ 245,460	\$ 307,700

2015 Annual Budget Program Activity Summary		
General Fund	Finance	01-02

Function

The Finance Department's core function is the preparation of the financial forecast and financial statements for internal and external users. The Annual Budget is jointly assembled by the Finance and Administration Departments. Financial staff duties include, accounts receivable, accounts payable, bookkeeping, customer service, payroll processing, utility billing and collection. Water and Sanitary Sewer bills are mailed every month (commercial monthly, residential quarterly).

The Finance Director serves as the IMRF authorized agent and participates in Police Pension activities along with the Village Treasurer. Other key duties of the Finance Director include cash and investment management, debt planning, asset tracking, property tax levy preparation, administration and oversight of the various insurance related functions (i.e. insurance coverage, claims processing and settlement, and risk management).

At the close of each fiscal year, Finance assists the outside independent auditors who examine the Village accounts, internal control systems, and reporting to the Village Board with their findings. Finance and the outside auditors collaborate in the production of the Comprehensive Annual Financial Report which details the financial status of the Village and Police Pension Fund.

Significant Goals/Objectives

- Create five year financial forecast
- Coordinate identity protection training program
- Update procedure manuals
- Cross train administrative assistants
- Implement credit card processing
- Implement vendor direct deposit program
- Implement GASB 68- Financial Reporting for Pensions
- Install new financial software
- Coordinate record retention and destruction plan
- Implement monthly utility billing

2015 Annual Budget Program Activity Summary		
General Fund	Finance	01-02

Major Budget Changes:

2014 Regular Salaries included one-time accrued vacation and sick leave benefit payments to a retiring Account Clerk Supervisor.

Capital Projects: Associated costs to install new Financial Software

Performance Indicators

	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Budget 2014</u>	<u>Est. 2014</u>	<u>Budget 2015</u>
Vendor A/P checks	1,745	1,768	1,800	1,930	1,800
Vendor Direct Deposit	0	0	0	20	100
Payroll checks	212	208	200	229	150
Payroll Direct Deposit	1,911	1,870	1,900	1,936	2,000

Staffing (Full Time Equivalents)

	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Budget 2014</u>	<u>Actual 2014</u>	<u>Budget 2015</u>
Finance Director	.80	.80	.80	.80	.80
Account Clerk Supervisor	.80	.80	.0	.0	.0
Senior Accountant	.0	.0	.80	.80	.80
Financial Sec./Rec.	.80	.80	.80	.80	.80
Water Billing Clerk	.0	.0	.0	.0	.25
TOTAL	2.40	2.40	2.40	2.40	2.40

2015 Annual Budget Program Activity Summary		
General Fund	Finance	01-02

EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 206,042	\$ 250,167	\$ 245,000	\$ 242,300	\$ 236,450
Contractual Services	\$ 22,785	\$ 18,508	\$ 20,580	\$ 20,580	\$ 20,405
Commodities	\$ 716	\$ 3,057	\$ 400	\$ 355	\$ -
Other Charges	\$ 2,240	\$ 3,002	\$ 5,700	\$ 5,895	\$ 5,675
TOTAL	\$ 231,783	\$ 274,734	\$ 271,680	\$ 269,130	\$ 262,530

**2015 Annual Budget
Program Activity Summary**

General Fund	Finance	01-02
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-02-60-1000 Regular Salaries	\$ 201,487	\$ 246,365	\$ 245,000	\$ 242,300	\$ 224,200
01-02-60-1500 Part Time Wages	\$ -	\$ -	\$ -	\$ -	\$ 11,750
01-02-60-2000 Overtime Salaries	<u>\$ 4,555</u>	<u>\$ 3,802</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>
	\$ 206,042	\$ 250,167	\$ 245,000	\$ 242,300	\$ 236,450
<u>CONTRACTUAL SERVICES</u>					
01-02-61-2000 Printing	\$ 366	\$ 1,016	\$ 800	\$ 800	\$ 825
01-02-61-3019 Eq Maint- Mail Equip / Misc.	\$ 1,390	\$ 1,529	\$ 200	\$ 200	\$ 200
01-02-61-4003 Prof Serv- Audit	\$ 20,185	\$ 15,200	\$ 18,580	\$ 18,580	\$ 18,380
01-02-61-5000 Legal Notices	\$ 844	\$ 725	\$ 900	\$ 900	\$ 900
01-02-61-9000 Outside Serv- Misc & Shipping	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>
	\$ 22,785	\$ 18,508	\$ 20,580	\$ 20,580	\$ 20,405
<u>COMMODITIES</u>					
01-02-62-2000 Licensing Supplies- beach tags	\$ 358	\$ 352	\$ 400	\$ 355	\$ -
01-02-62-1000 Office Supplies	<u>\$ 358</u>	<u>\$ 2,705</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	\$ 716	\$ 3,057	\$ 400	\$ 355	\$ -
<u>OTHER CHARGES</u>					
01-02-63-1000 Memberships	\$ 1,296	\$ 440	\$ 700	\$ 720	\$ 800
01-02-63-3000 Professional Development	\$ 140	\$ 1,632	\$ 4,000	\$ 3,500	\$ 4,000
01-02-63-4000 Publications	\$ 413	\$ 174	\$ 300	\$ 175	\$ 175
01-02-63-8600 Minor Equipment	\$ -	\$ -	\$ 300	\$ 1,200	\$ 300
01-02-63-9000 Business Expenses	<u>\$ 391</u>	<u>\$ 756</u>	<u>\$ 400</u>	<u>\$ 300</u>	<u>\$ 400</u>
	\$ 2,240	\$ 3,002	\$ 5,700	\$ 5,895	\$ 5,675
TOTAL DISBURSEMENTS	\$ 231,783	\$ 274,734	\$ 271,680	\$ 269,130	\$ 262,530

2015 Annual Budget Program Activity Summary		
General Fund	Police	01-05

Function

Police Department functions are funded through the General Fund. This Department provides core services including: uniformed patrol operations, investigations, youth services, traffic accident investigation and enforcement, bicycle patrol. Police Department supplementary services include disaster preparedness and response, planning and research, house watch program, participation with community groups, crime prevention, drug abuse intervention, traffic pattern analysis and recommendations, elementary school safety, internet safety and education courses and licensing.

Significant Goals/Objectives

- Crime & Incident Data Analysis: Identify and train key members of the command staff in the use of the crime mapping and incident analysis functions of the New World Records Management System to identify/highlight locations where incidents (traffic crashes, criminal acts, and calls for service) are occurring with the most frequency. Implement proactive patrol tactics based on specific crime and traffic crash trends and data analysis.
- Update Police Department Policies: Conduct a comprehensive review of the Police Department's written policies and procedures based on "best practices" in law enforcement. Rewrite and update directives prioritizing those policies and procedures identified as "critical" (high liability) areas, such as vehicle pursuits and the lock-up facility. Initiate an in-service training program focusing on periodic review of critical policies and procedures with all police personnel.
- Career Development Program: Create a career development program for all Police Department personnel. Identify a core or baseline of training for each employee based on their assignment, functional responsibilities, tenure, and overall department needs. Initiate annual training plan in response to career development program within confines of department's professional development budget.
- Collaborative Relationships: Continue to identify opportunities to collaborate with residents and community organizations to build and strengthen community relations, and accomplish the department's crime control mission.

Major Budget Changes

The major change for FY2015 in Police Department operations is the addition of a fifth sergeant position; authorized by the Village Board during the summer of 2014. This increases the number of authorized positions in the Police Department from 28 to 29 Full Time Equivalents.

2015 Annual Budget Program Activity Summary		
General Fund	Police	01-05

Capital Projects

For capital projects, please see Capital Improvement Fund pages.

Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Calls For Service	38,323	20,745	8,000	14,256	15,000
Total Reports	1,843	1,888	2,200	1,416	2,000
Arrests (Includes traffic)	3,563	3,205	500	3,256	3,500
DUI Arrests	94	73	100	49	75
DUI Conviction Rate	85.0%	90.0%	95%	95%	95%
FBI Part I Crimes	86	70	100	40	75
FBI Part I Crimes Cleared	26%	30%	35%	32%	35%

Staffing (Full Time Equivalents)

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	1.00	1.00	1.00	1.00	1.00
Commander	0.00	0.00	0.00	0.00	0.00
Sergeant	4.00	4.00	4.00	5.00	5.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	15.00	15.00	15.00	15.00	15.00
School Resource Officer	1.00	1.00	1.00	1.00	1.00
Telecommunications Supervisor	0.20	0.20	0.00	0.00	0.00

2015 Annual Budget Program Activity Summary		
General Fund	Police	01-05

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Telecommunicator	0.80	0.80	0.00	0.00	0.00
Community Service Officer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Records Clerk	<u>1.80</u>	<u>1.80</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total	28.80	28.80	28.00	29.00	29.00

EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 2,329,531	\$ 2,370,625	\$ 2,614,000	\$ 2,508,900	\$ 2,699,000
Contractual Services	\$ 103,015	\$ 215,362	\$ 188,495	\$ 156,988	\$ 185,500
Commodities	\$ 9,749	\$ 11,301	\$ 18,000	\$ 13,662	\$ 18,700
Other Charges	\$ 73,819	\$ 68,233	\$ 83,600	\$ 78,305	\$ 92,400
Transfers	<u>\$ 182,805</u>	<u>\$ 183,832</u>	<u>\$ 185,200</u>	<u>\$ 132,910</u>	<u>\$ 193,850</u>
TOTAL	\$ 2,698,919	\$ 2,849,353	\$ 3,089,295	\$ 2,890,765	\$ 3,189,450

**2015 Annual Budget
Program Activity Summary**

General Fund	Police	01-05
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-05-60-1000 Regular Salaries	\$ 2,208,604	\$ 2,259,254	\$ 2,409,000	\$ 2,325,400	\$ 2,530,000
01-05-60-2000 Overtime Salaries	\$ 120,927	\$ 111,371	\$ 110,000	\$ 141,400	\$ 125,000
01-05-60-2100 Overtime Contract Services	\$ -	\$ -	\$ 95,000	\$ 42,100	\$ 44,000
	\$ 2,329,531	\$ 2,370,625	\$ 2,614,000	\$ 2,508,900	\$ 2,699,000
<u>CONTRACTUAL SERVICES</u>					
01-05-61-2000 PRINTING	\$ 1,593	\$ 4,444	\$ -	\$ -	\$ -
01-05-61-2001 Case Reports & Forms Print-Tickets	\$ -	\$ -	\$ 2,625	\$ 2,000	\$ 2,500
01-05-61-2003 Tickets	\$ -	\$ -	\$ 3,000	\$ 1,500	\$ 3,000
01-05-61-2005 Print- Field Directory	\$ -	\$ -	\$ 500	\$ 400	\$ 500
01-05-61-2007 Print- Promotional	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-05-61-3000 EQUIPMENT MAINTENANCE	\$ 56,060	\$ 43,347	\$ -	\$ -	\$ -
01-05-61-3002 Eq Maint- Audio/Emerg Light	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
01-05-61-3003 Eq Maint- Test-AED, DIU, Etc.	\$ -	\$ -	\$ 1,500	\$ 400	\$ 1,000
01-05-61-3005 Eq Maint- CAD/Rec Sys	\$ -	\$ -	\$ 15,000	\$ 14,650	\$ 15,500
01-05-61-3008 Eq Maint- Firearms	\$ -	\$ -	\$ 500	\$ -	\$ 500
01-05-61-3009 Eq Maint- In-Car Video Cam	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
01-05-61-3010 Eq Maint- Live Scan	\$ -	\$ -	\$ 3,500	\$ 3,325	\$ 3,500
01-05-61-3012 Eq Maint- Misc Office Eq	\$ -	\$ -	\$ 500	\$ -	\$ 500
01-05-61-3013 Mobile Data Computers	\$ -	\$ -	\$ 1,000	\$ 155	\$ 1,000
01-05-61-3014 Overweight Trk Scales Cert	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
01-05-61-3016 Eq Maint- Radar Units	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
01-05-61-3018 Eq Maint- BEAST System	\$ -	\$ -	\$ 1,200	\$ 1,050	\$ 1,200
01-05-61-3020 Eq Maint- Local Radio	\$ -	\$ -	\$ 8,000	\$ 7,900	\$ 8,000
01-05-61-3021 Eq Maint- CLC Radio Net	\$ -	\$ -	\$ 21,250	\$ 21,208	\$ 22,000
01-05-61-3030 Eq Maint- Emerg Warning Siren	\$ -	\$ -	\$ 2,800	\$ 2,750	\$ 2,800
01-05-61-4000 PROFESSIONAL SERVICES	\$ 43,693	\$ 38,813	\$ -	\$ -	\$ -
01-05-61-4002 Prof Serv- Animal Control	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
01-05-61-4006 Prof Serv- Crime Lab Assess	\$ -	\$ -	\$ 12,300	\$ 12,500	\$ 12,700
01-05-61-4012 Prof Serv- Lake Co Metro Enforce Group	\$ -	\$ -	\$ 15,000	\$ 14,400	\$ 15,000
01-05-61-4013 Prof Serv- Legal Services	\$ -	\$ 126,492	\$ 63,600	\$ 48,000	\$ 63,600
01-05-61-4014 Prof Serv- Digital Forensics	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
01-05-61-4015 Prof Serv- Recruit/ Testing	\$ -	\$ -	\$ 10,000	\$ 4,900	\$ -
01-05-61-4025 Prof Serv- Internet Connection	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 9,900
01-05-61-5500 DATA SYSTEMS	\$ 1,669	\$ 2,266	\$ -	\$ -	\$ -
01-05-61-5506 Data Sys- Power Doc Mgt Sware	\$ -	\$ -	\$ 1,500	\$ 1,350	\$ 1,500
01-05-61-5515 Data Sys- Wireless	\$ -	\$ -	\$ 6,720	\$ 6,500	\$ 6,300
	\$ 103,015	\$ 215,362	\$ 188,495	\$ 156,988	\$ 185,500

**2015 annual Budget
Program Activity Summary**

General Fund	Police	01-05
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EXPENDITURE DETAIL CONTINUED

<u>COMMODITIES</u>		Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-05-62-3000	MAINTENANCE MATERIALS	\$ 9,749	\$ 11,301		\$ -	\$ -
01-05-62-3001	Maint Mat- BA / AED Supplies	\$ -	\$ -	\$ 1,500	\$ 400	\$ 1,500
01-05-62-3007	Maint Mat- Evidence Collection	\$ -	\$ -	\$ 2,000	\$ 2,130	\$ 2,500
01-05-62-3012	Maint Mat- Ammunition	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
01-05-62-3013	Maint Mat- Safety Equipment	\$ -	\$ -	\$ 1,500	\$ 1,332	\$ 1,500
01-05-62-3031	Maint Mat- Radios & Equip	\$ -	\$ -	\$ 3,000	\$ 1,000	\$ 3,000
01-05-62-3033	Maint Mat- Misc.	\$ -	\$ -	\$ 2,000	\$ 250	\$ 1,500
01-05-62-3046	Maint Mat- Video Recording Sup	\$ -	\$ -	\$ 500	\$ 1,050	\$ 1,200
		\$ 9,749	\$ 11,301	\$ 18,000	\$ 13,662	\$ 18,700
<u>OTHER CHARGES</u>						
01-05-63-1000	Memberships	\$ 1,750	\$ 1,420	\$ 2,100	\$ 2,070	\$ 2,250
01-05-63-3000	PROFESSIONAL DEVELOPMENT	\$ 22,082	\$ 27,602		\$ -	\$ -
01-05-63-3002	Prof Dev-Certified Courses	\$ -	\$ -	\$ 27,000	\$ 25,000	\$ 30,000
01-05-63-3004	Prof Dev-NIPAS Training	\$ -	\$ -	\$ 5,000	\$ 4,705	\$ 5,000
01-05-63-3006	Prof Dev- NEMRT	\$ -	\$ -	\$ 3,000	\$ 2,740	\$ 3,000
01-05-63-4000	Publications	\$ 348	\$ 524	\$ 600	\$ 850	\$ 750
01-05-63-6000	UNIFORMS	\$ 26,173	\$ 22,929	\$ -	\$ -	\$ -
01-05-63-6001	Uniform- Body Armor	\$ -	\$ -	\$ 8,000	\$ 9,800	\$ 8,000
01-05-63-6002	Uniform- Cleaning	\$ -	\$ -	\$ 9,000	\$ 7,800	\$ 9,100
01-05-63-6004	Uniform- Jacket Replace	\$ -	\$ -	\$ 1,500	\$ 1,410	\$ 1,500
01-05-63-6005	Uniform- NIPAS	\$ -	\$ -	\$ 500	\$ -	\$ 500
01-05-63-6006	Uniform- Patches/Insignias	\$ -	\$ -	\$ 1,000	\$ 630	\$ 1,000
01-05-63-6007	Uniform- Replacement	\$ -	\$ -	\$ 10,000	\$ 9,000	\$ 10,000
01-05-63-8600	Minor Equipment	\$ 16,340	\$ 5,918	\$ -	\$ -	\$ -
01-05-63-8601	Firearm Replacements	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,800
01-05-63-8602	Minor Office & Veh Equip	\$ -	\$ -	\$ -	\$ -	\$ 2,000
01-05-63-8603	Officer Personal Safety Eq	\$ -	\$ -	\$ 2,800	\$ 2,000	\$ 1,000
01-05-63-9000	Business Expense	\$ 7,126	\$ 9,840	\$ 3,500	\$ 3,500	\$ 4,500
01-05-63-9002	Comm Oriented Awareness & Prev	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 6,000
01-05-63-9005	Gun Buy-Back Program	\$ -	\$ -	\$ 500	\$ -	\$ -
01-05-63-9006	Lincolnshire Explorer Post Op	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
01-05-63-9007	Veh Titles/Plates	\$ -	\$ -	\$ 500	\$ 700	\$ 500
01-05-63-9009	Officer Testing	\$ -	\$ -	\$ 1,000	\$ 500	\$ 1,000
01-05-80-4000	Equip- Furniture	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ 2,000
		\$ 73,819	\$ 68,233	\$ 83,600	\$ 78,305	\$ 92,400
<u>TRANSFERS</u>		<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Budget 2014</u>	<u>Est. 2014</u>	<u>Budget 2015</u>
01-05-98-1200	Transfer Out- VMF	\$ 182,805	\$ 183,832	\$ 185,200	\$ 132,910	\$ 193,850
		\$ 182,805	\$ 183,832	\$ 185,200	\$ 132,910	\$ 193,850
TOTAL DISBURSEMENTS		\$ 2,698,919	\$ 2,849,353	\$ 3,089,295	\$ 2,890,765	\$ 3,189,450

2015 Annual Budget Program Activity Summary		
General Fund	Community and Economic Development	01-08

Function

This account funds all Community and Economic Development Department services, including costs incurred for review, approval and monitoring of building and development activities throughout the Village. The Department has primary responsibility for the review, interpretation and enforcement of the following regulatory codes and ordinances: Building, Property Maintenance, Sign Control, Subdivision and Zoning. These regulations, combined with the Comprehensive Plan and Economic Development Strategic Plan, are the tools the Department employs to ensure high quality development, with orderly and balanced economic growth. The Department also provides staff support and prepares agendas, technical studies and reports for the Architectural Review Board and Zoning Board, for their use in making recommendations to the Village Board.

Significant Goals/Objectives

- Focus on economic development efforts to “Brand” and promote Lincolnshire, outreach to commercial center management/tenants, and create a dedicated commercial website.
- Create a comprehensive pedestrian path plan, incorporating unified designed amenities.
- Analyze and begin implementation of wayfinding signage and updated Village identification signage programs.
- Continue Business Site Visits to gauge local business’ experiences.
- Continue comprehensive review of Village’s Zoning Ordinance; revising and incorporating modern, user-friendly language and structure where appropriate.
- Foster greater interaction with residents and resident organizations.
- Continue to investigate opportunities to provide shared services with other communities.
- Continue and build upon Staff support of existing community-wide events, while initiating new seasonal events.

Major Budget Changes

- **Memberships** - This is a newly-combined account including general Staff memberships and specific American Planning Association memberships. This account is increased by 42%, from \$1,900 to \$2,700, to allow for an additional AICP (American Institute of Certified Planners) certification for Village Planner Robles. Village Planner Robles is expected to take the Certification exam in 2015. Building Official Jesse (who recently passed an exam to become the Village’s only Certified Floodplain Manager) also is joining two Statewide Floodplain & Stormwater Management associations.

**2015 Annual Budget
Program Activity Summary**

General Fund	Community and Economic Development	01-08
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- **Memberships – Business Development:** This is a newly-combined account including business development memberships and initiatives from Visit Lake County and the Buffalo Grove Lincolnshire Chamber of Commerce. This account has been increased from \$15,500 to \$20,500 to accommodate the Visit Lake County base \$15,000 membership, unchanged from the previous Fiscal Year, plus \$5,000 in advertising specific to Lincolnshire businesses/activities, through Visit Lake County advertising campaigns.
- **Economic Development Initiatives:** This line item is proposed to increase from \$5,000 to \$35,000 to retain a Branding/Marketing consultant to create a unified Village Brand, message, updated logo, and a new tagline that can be carried into the Village’s business recruitment, retention and community marketing efforts for the next several years.

Capital Projects

- None

Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Zoning Board Development Reviews	8	8	9	11	12
Architectural Review Board Reviews	8	8	9	9	10
No. of Plan Reviews	355	384	375	600	600
Bldg. Permits Issued	336	276	350	225	250
No. of Inspections*	495	648	600	600	600
Valuation (thousands)	\$31,164	\$15,156	\$25,000	\$42,000	\$60,000
No. of new Com/Office/ Warehse bldgs.	1	1	5	2	3
No. of new Housing Units	4	9	10	11	30
Sq. Ft. new Com. Bldgs. (thousands)	23	20	35	18	9
Sq. Ft. new Off/Warehse. Bldgs. (thousands)	0	0	0	0	100

*Reflects Building and Code Enforcement inspections completed in-house. Does not reflect number of inspections completed by third parties on behalf of Village.

**2015 Annual Budget
Program Activity Summary**

General Fund	Community and Economic Development	01-08
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Staffing

Staffing (Full-Time Equivalent)	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Director of Community & Economic Development	1.00	1.00	1.00	1.00	1.00
Chief Bldg. Code Administrator	0.00	0.00	0.00	0.00	0.00
Building Official	0.00	0.00	1.00	1.00	1.00
Village Planner	2.00	2.00	1.00	1.00	1.00
Economic Development Coordinator	0.00	0.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	0.00	0.00	0.00
Code Enforcement Inspector	0.75	0.75	0.75	0.75	0.75
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total:	5.75	5.75	5.75	5.75	5.75

**2015 Annual Budget
Program Activity Summary**

General Fund	Community and Economic Development	01-08
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EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 428,528	\$ 436,680	\$ 455,500	\$ 446,500	\$ 456,000
Contractual Services	\$ 4,753	\$ 3,075	\$ 4,600	\$ 4,850	\$ 5,350
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 11,708	\$ 21,622	\$ 32,050	\$ 29,620	\$ 588,850
Transfers	<u>\$ 5,223</u>	<u>\$ 5,237</u>	<u>\$ 5,300</u>	<u>\$ 3,800</u>	<u>\$ 5,500</u>
TOTAL	\$ 450,212	\$ 466,614	\$ 497,450	\$ 484,770	\$ 1,055,700

**2015 Annual Budget
Program Activity Summary**

General Fund	Community and Economic Development	01-08
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-08-60-1000 Regular Salaries	\$ 422,901	\$ 434,019	\$ 412,000	\$ 405,100	\$ 420,500
01-08-60-1500 Part Time Wages			\$ 42,000	\$ 41,200	\$ 35,000
01-08-60-2000 Overtime Salaries	\$ 5,627	\$ 2,661	\$ 1,500	\$ 200	\$ 500
	\$ 428,528	\$ 436,680	\$ 455,500	\$ 446,500	\$ 456,000
<u>CONTRACTUAL SERVICES</u>					
01-08-61-2000 Printing	\$ -	\$ 979	\$ 600	\$ 300	\$ 200
01-08-61-3000 Equipment Maint	\$ -	\$ -	\$ 100	\$ -	\$ -
01-08-61-5000 Legal Notices	\$ 74	\$ 88	\$ 200	\$ 450	\$ 300
01-08-61-5507 Data Sys- Software / Licensing	\$ -	\$ -	\$ -	\$ -	\$ 2,350
01-08-61-9000 OUTSIDE SERVICES	\$ 4,679	\$ 2,008	\$ -	\$ -	\$ -
01-08-61-9098 Contract Svc- Prnting & Publ			\$ 3,600	\$ 4,100	\$ 2,500
01-08-61-9112 Contract Svc- Photo & Copy	\$ -	\$ -	\$ 100	\$ -	\$ -
	\$ 4,753	\$ 3,075	\$ 4,600	\$ 4,850	\$ 5,350
<u>OTHER CHARGES</u>					
01-08-63-1000 Membership	\$ 9,070	\$ 13,963	\$ 1,900	\$ 2,000	\$ 2,500
01-08-63-1004 Memb- Visit Lake County			\$ 15,000	\$ 15,000	\$ 20,000
01-08-63-1005 Memb- Bus. Devel.			\$ 1,800	\$ 1,800	\$ 1,800
01-08-63-3000 Professional Development	\$ 355	\$ 4,029	\$ 6,700	\$ 4,500	\$ 6,500
01-08-63-4000 Publications	\$ 1,442	\$ -	\$ 450	\$ 420	\$ 450
01-08-63-7000 Boards & Commissions	\$ 130	\$ 150	\$ 200	\$ 50	\$ 100
01-08-63-9000 Business Expense	\$ 711	\$ 3,480	\$ 800	\$ 700	\$ 1,000
01-08-63-9003 Economic Dev Initiatives	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 45,000
01-08-63-9004 Equipment & Clothing	\$ -	\$ -	\$ 200	\$ 150	\$ 1,500
01-08-63-9501 Sales Tax Rebates	\$ -	\$ -	\$ 200	\$ 150	\$ 510,000
	\$ 11,708	\$ 21,622	\$ 32,050	\$ 29,620	\$ 588,580
<u>TRANSFERS</u>					
01-08-98-1200 Transfer Out- VMF	\$ 5,223	\$ 5,237	\$ 5,300	\$ 3,800	\$ 5,500
	\$ 5,223	\$ 5,237	\$ 5,300	\$ 3,800	\$ 5,500
TOTAL DISBURSEMENTS	\$ 450,212	\$ 466,614	\$ 497,450	\$ 484,770	\$ 1,055,700

2015 Annual Budget Program Activity Summary		
General Fund	Insurance/Common Expense	01-12

Function

The Insurance and Common Expense Division of the budget includes expenditures related to expenses shared among all Village departments and operations. The activities funded by this account include general insurance (property, liability, workers compensation) premium; the High Excess Liability Pool (H.E.L.P.) insurance premium; information system infrastructure upgrades; information system maintenance consulting services; and flood insurance costs. This account also includes expenses related to the General Fund portion of all employee health, dental, and life insurance benefits. Additionally, all of the Village's overhead or expenses in common have been incorporated into this account such as postages, office supplies, printing, and software licensing. The intent of the Insurance and Common Expense division to make it easier to track shared expenses in one account line item as opposed to being spread across all General Fund divisions.

Significant Goals/Objectives

- Provide high quality employee benefits at the lowest possible cost.
- Secure appropriate property, liability, and workers compensation insurance at the least possible cost.
- Account for all overhead expenditures and shared costs.
- Continue to update the Village's information technology systems and equipment.
- Engage in GovITC shared initiatives.
- Continue to improve the Village's public information activities including use of social media and ongoing improvements to the Village's website.
- Complete appraisal of Village facilities for insurance purposes.

Major Budget Changes

The Insurance and Common Expense Budget is largely unchanged in structure from the previous year, with minor refinements to simplify tracking of expenditures and more accurately reflect true allocation of expenditures to the Water Fund where appropriate. Key changes in FY2015 are:

- **Significant Reductions in the Telephone Line Item:** The total amount budgeted for spending on non-cellular telephony services has been reduced by approximately 75% due to the elimination of FDDC circuits used for the Village's SCADA system in favor of wireless machine to machine connections.
- **Changes in Cellular Telephone Allocations:** To more accurately reflect departmental spending, the split of charges for cellular phone services between the Insurance and Common, Police, and Water and Sanitary Sewer budgets have been refined.

2015 Annual Budget Program Activity Summary		
General Fund	Insurance/Common Expense	01-12

- **Consolidation of IT Line Items:** The 2015 budget consolidates the “Data Sys- Maint / Repair”, the “Data Sys- Tech Support/Backup”, and the “Data Sys- Backup” line items into the “Cont Svc- IT Consult/Sys Mon” line item. Previously, different types of services (e.g. system monitoring or equipment repair) were charged to different line items within the Insurance and Common Expense budget. The Village’s new IT vendor, InterDev, employs a full managed services model with the Village, therefore all IT services are now including under the regular monthly consulting fee paid to InterDev.
- **Addition of a Miscellaneous Computer Equipment Line Item:** This line item is added in the 2015 budget to contain IT projects which do not meet the threshold to be included in the Village of Lincolnshire Long-term Capital Plan as well as for miscellaneous IT spending that occurs throughout the year. The majority of IT projects budgeted for in 2015 are to be executed via GovITC, the IT shared services consortium. The major projects for 2015 are a shared enterprise backup solution hosted in a secure data center (\$21,000); a group email spam filter and archiving solution (\$3,700); a shared high speed network storage solution (\$22,000); replacement of all desktop machines running Windows XP (\$10,000); implementation of a records management solution (\$15,000); and updates to Village Board recording and broadcasting processes (\$8,500). Estimates for the shared GovITC projects amount to approximately \$50,000. The rest of the funds in this line item are for miscellaneous unforeseen expenditures (repairs and replacements) and small IT projects.

As in previous Village of Lincolnshire budgets a portion of the expenditures identified in the Insurance & Common Expense area are shared with the Water & Sewer Operating Budget. In most instances the shared expenditure is split 80% to the General Fund (Insurance & Common Expense) and 20% to the Water & Sewer Fund. For the FY2015 budget several line item splits were refined to more accurately represent true spending for various activities.

Capital Projects

- **Professional Services – Appraisal Service** - \$25,000 has been budgeted to pay for the cost of a full appraisal of all Village-owned buildings and facilities.
- **Financial Services Software** - \$52,000 is included in the Gen Cap Budget for Insurance and Common expenses related to an update to the Lincolnshire’s financial system software. The Village’s current software was installed in 1996. The vendor is no longer making updates to the software and is encouraging client to transition to their new enterprise software product. Staff has been working with five area municipalities to explore options and determine if a shared approach to purchase of this software is appropriate. The Fiscal Year 2015 budget reflects an allocation of \$83,500 split 80% in Gen Cap Insurance & Common and 20% in the Water & Sewer Improvement Fund.

2015 Annual Budget Program Activity Summary		
General Fund	Insurance/Common Expense	01-12

Performance Indicators

	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
No. Employees Insured	66	66	66	66	66
Property/Liability Claims Processed	7	6	5	19	5
Workers Compensation Claims Processed	6	6	5	10	5

Staffing (Full Time Equivalents):

- No staff is funded through this account.

2015 Annual Budget Program Activity Summary		
General Fund	Insurance/Common Expense	01-12

EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 1,038,929	\$ 919,371	\$ 1,274,905	\$ 1,236,169	\$ 1,283,340
Commodities	\$ 13,712	\$ 13,825	\$ 16,200	\$ 15,840	\$ 15,840
Other Charges	\$ -	\$ -	\$ -	\$ 11,440	\$ 100,585
TOTAL	\$ 1,052,641	\$ 933,196	\$ 1,291,105	\$ 1,263,449	\$ 1,399,765

**2015 Annual Budget
Program Activity Summary**

General Fund	Insurance/Common Expense	01-12
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>CONTRACTUAL SERVICES</u>					
01-12-61-1000 Telephone	\$ 34,711	\$ 46,914	\$ 32,000	\$ 14,200	\$ 4,800
01-12-61-1002 Telephone- Cellular		\$ -	\$ 18,000	\$ 18,200	\$ 8,860
01-12-61-1004 Telephone- Pay Phone	\$ -	\$ -	\$ 1,080	\$ 990	\$ 1,080
01-12-61-1010 Telephone- Maint	\$ -	\$ -	\$ 6,480	\$ 5,940	\$ 5,940
01-12-61-2000 PRINTING	\$ 16,226	\$ 18,510	\$ -	\$ -	\$ -
01-12-61-2002 Print- Budget, Forms, Misc		\$ -	\$ 1,350	\$ 1,350	\$ 1,170
01-12-61-2004 Print- Letterhead Supplies		\$ -	\$ 5,400	\$ 5,400	\$ 4,950
01-12-61-2006 Print- Newsletter		\$ -	\$ 12,150	\$ 11,925	\$ 10,800
01-12-61-3501 Eq Maint- Post Meter Rent		\$ -	\$ 1,300	\$ 1,300	\$ 1,500
01-12-61-4000 Prof Serv- Video Services	\$ -	\$ -	\$ 6,000	\$ 5,700	\$ 6,200
01-12-61-4013 Prof Serv- Legal Services	\$ 152,261	\$ -	\$ 77,600	\$ 77,600	\$ 77,600
01-12-61-4016 Prof Serv- Med.Svc/Drug Testing	\$ -	\$ -	\$ 6,000	\$ 3,000	\$ 5,000
01-12-61-4033 Prof Serv- Strategic Planning	\$ -	\$ -	\$ -	\$ -	\$ 12,000
01-12-61-5500 DATA SYSTEMS	\$ 78,746	\$ 90,201	\$ -	\$ -	\$ -
01-12-61-5503 Data Sys- Internet Connection		\$ -	\$ 9,720	\$ 10,935	\$ 6,750
01-12-61-5505 Data Sys- Maint / Repair		\$ -	\$ 9,000	\$ 700	
01-12-61-5507 Data Sys- Software / Licensing		\$ -	\$ 17,073	\$ 12,680	\$ 13,960
01-12-61-5508 Data Sys- Tech Support/Backup		\$ -	\$ 6,500	\$ 3,260	\$ -
01-12-61-5509 Data Sys- Training		\$ -	\$ 1,800	\$ 1,800	\$ 1,800
01-12-61-5510 Data Sys- Backup		\$ -	\$ 10,800	\$ 6,550	\$ -
01-12-61-6000 Postage	\$ 8,425	\$ 8,224	\$ 7,750	\$ 4,250	\$ 7,000
01-12-61-7000 Duplicating	\$ 11,605	\$ 12,802	\$ 2,490	\$ 2,490	\$ 1,810
01-12-61-7001 Duplicating- Lease Copiers	\$ -	\$ -	\$ 6,020	\$ 7,822	\$ 10,650
01-12-61-8700 MEDICAL INSURANCE	\$ 560,168	\$ 540,673			
01-12-61-8701 Medical Premiums- Health		\$ -	\$ 577,400	\$ 595,700	\$ 611,800
01-12-61-8702 Medical Premiums- Dental		\$ -	\$ 58,000	\$ 58,300	\$ 59,600
01-12-61-8703 Medical Premiums- Life		\$ -	\$ 6,000	\$ 9,200	\$ 6,700
01-12-61-8800 GENERAL INSURANCE	\$ 163,233	\$ 193,758	\$ -	\$ -	\$ -
01-12-61-8800 Property/Liability Ins		\$ -	\$ 72,027	\$ 72,935	\$ 76,330
01-12-61-8801 Workers Comp		\$ -	\$ 115,700	\$ 106,500	\$ 118,950

**2015 Annual Budget
Program Activity Summary**

General Fund	Insurance/Common Expense	01-12
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EXPENDITURE DETAIL CONTINUED

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-12-61-8802 High Excess Liability Pool		\$ -	\$ 13,650	\$ 13,650	\$ 15,020
01-12-61-8803 HELP- Beach Endorsement		\$ -	\$ 5,120	\$ 5,120	\$ 5,270
01-12-61-8804 National Flood Insurance		\$ -	\$ 1,235	\$ 1,477	\$ 1,520
01-12-61-9000 OUTSIDE SERVICES	\$ 13,190	\$ 5,978	\$ -	\$ -	\$ -
01-12-61-9001 Contract Svc- Acc.Rec Proc	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ -
01-12-61-9015 Contract Svc- Lockbox	\$ -	\$ -	\$ 6,500	\$ 3,000	\$ -
01-12-61-9022 Contract Svc- GIS Services	\$ -	\$ -	\$ 59,040	\$ 55,940	\$ 57,520
01-12-61-9029 Cont Svc- IT Consult/Sys Mon	\$ -	\$ -	\$ 27,000	\$ 37,035	\$ 56,730
01-12-61-9109 Contract Svc- Records Mgt	\$ -	\$ -	\$ 2,700	\$ 460	\$ 4,500
01-12-61-9114 Cont Svc- Emerg. Not. Sys.	\$ -	\$ -	\$ 6,120	\$ 5,940	\$ 5,940
01-12-61-9115 Cust Serv/Serv Mang Sys	\$ -	\$ -	\$ 4,950	\$ 4,590	\$ 4,590
01-12-61-9118 Cust Serv- Website Consult	\$ -	\$ -	\$ 1,800	\$ 900	\$ 1,800
01-12-61-9130 Cont Svc- Payroll Processing	\$ -	\$ -	\$ 15,000	\$ 14,770	\$ 12,500
01-12-61-9140 Cont Svc- Downtown Maint	\$ -	\$ -	\$ 61,150	\$ 52,000	\$ 54,600
01-12-64-2000 Office Equipment	\$ 364	\$ 2,311	\$ 1,000	\$ 1,560	\$ 8,100
	\$ 1,038,929	\$ 919,371	\$ 1,274,905	\$ 1,236,169	\$ 1,283,340
COMMODITIES	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-12-62-1000 Office Supplies	\$ 13,712	\$ 13,825	\$ 16,200	\$ 15,840	\$ 15,840
	\$ 13,712	\$ 13,825	\$ 16,200	\$ 15,840	\$ 15,840
OTHER CHARGES					
01-12-63-8600 Minor Equip- IPRF Grant Project	\$ -	\$ -	\$ -	\$ 11,440	\$ 11,750
01-12-80-3005 Misc Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ 88,835
	\$ -	\$ -	\$ -	\$ 11,440	\$ 100,585
TOTAL DISBURSEMENTS	\$ 1,052,641	\$ 933,196	\$ 1,291,105	\$ 1,263,449	\$ 1,399,765

2015 Annual Budget Program Activity Summary		
General Fund	Public Works Administration	01-20

Function

The Public Works Administration Division supports administration of all General Fund Public Works functions including Streets and Storm Drainage, Parks & Grounds, Building Maintenance, Forestry and Capital Improvements. The division is responsible for engineering; refuse management; special recreation; and contract administration.

Significant Goals/Objectives

- Implement an annual department safety training program consisting of creation of a safety committee; hosting monthly training sessions; accident report review; facilities inspection; park inspections and bringing forward recommendations for improvement.
- Evaluate all current outdoor lighting fixtures and research a conversion to LED or other alternative lighting options as a cost/energy saving strategy throughout the Village.
- Implementation of a long range pedestrian improvement plan. Investigate system needs, identify capital improvements and incorporate into plan, incorporate way-finding signage to encourage pedestrian flow to/from commercial/residential areas. This work will be done in conjunction with Community & Economic Development Department staff.
- Develop long range flood mitigation plan for Lincolnshire Drive area. Identify project needs, develop multi-year plan, incorporate capital improvements into Capital Improvement Plan, investigate flood response improvements, take active role in Des Plaines Watershed Workgroup

Major Budget Changes

- **Miscellaneous Engineering Increase** – The Professional Services-Miscellaneous Engineering is proposed to increase from \$5,000 to \$50,000. This increase is largely due to the absence of a licenses engineer on staff and due to reduction in Public Works staff related to recent reorganization and leadership transition.

Capital Projects

- None

2015 Annual Budget Program Activity Summary		
General Fund	Public Works Administration	01-20

Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Engineering Permits	130	111	125	173	160
Plan Reviews	196	180	175	250	220
Project Inspections	244	60	225	57	200

Staffing

Staffing (Full-Time Equivalent)	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.75	0.75	0.75	0.75	0.75
Assistant to the Director of Public Works	0.25	0.25	0.25	0.00	0.00
Secretary	0.75	0.75	0.75	0.75	0.75
Total:	2	2	2	1.75	1.75

2015 Annual Budget Program Activity Summary		
General Fund	Public Works Administration	01-20

EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 379,191	\$ 448,126	\$ 413,300	\$ 412,500	\$ 453,150
Contractual Services	\$ 205,245	\$ 241,470	\$ 276,100	\$ 319,235	\$ 319,900
Commodities	\$ 84,151	\$ 66,718	\$ 80,500	\$ 95,900	\$ 105,000
Other Charges	\$ 3,903	\$ 5,877	\$ 21,300	\$ 21,125	\$ 20,525
Transfers	\$ 156,690	\$ 157,110	\$ 158,900	\$ 114,040	\$ 166,100
TOTAL	\$ 829,180	\$ 919,301	\$ 950,100	\$ 962,800	\$ 1,064,675

**2015 Annual Budget
Program Activity Summary**

General Fund	Public Works Administration	01-20
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-20-60-1000 Regular Salaries	\$ 138,114	\$ 160,089	\$ 155,500	\$ 139,300	\$ 141,100
01-20-60-1500 Part Time Wages	\$ -	\$ -	\$ -	\$ -	\$ -
01-20-60-2000 Overtime Salaries	\$ 6,075	\$ 8,483	\$ 5,800	\$ 3,000	\$ 2,000
	\$ 144,189	\$ 168,572	\$ 161,300	\$ 142,300	\$ 143,100
<u>CONTRACTUAL SERVICES</u>					
01-20-61-3000 EQUIPMENT MAINTENANCE	\$ 393	\$ 459	\$ -	\$ -	\$ -
01-20-61-4000 PROFESSIONAL SERVICES	\$ 46,553	\$ 56,744	\$ -	\$ -	\$ -
01-20-61-4018 Prof Serv- Miscellaneous Engineering			\$ 5,000	\$ 5,000	\$ 50,000
01-20-61-4019 Prof Serv- NPDES Annual Permit Fee			\$ 1,000	\$ 1,000	\$ 1,000
01-20-61-5000 Legal Notices	\$ 797	\$ 464	\$ 1,200	\$ 800	\$ 1,000
01-20-61-9000 Outside Services	\$ 4,693	\$ 2,724	\$ 6,900	\$ 3,600	\$ 5,500
	\$ 52,436	\$ 60,391	\$ 14,100	\$ 10,400	\$ 57,500
<u>OTHER CHARGES</u>					
01-20-63-1000 Memberships	\$ 462	\$ 476	\$ 1,100	\$ 500	\$ 2,450
01-20-63-2000 Vehicle Allowance	\$ 6,000	\$ 5,250	\$ 6,000	\$ 4,500	\$ 4,500
01-20-63-3000 Professional Development	\$ 3,690	\$ 2,908	\$ 3,400	\$ 2,500	\$ 2,500
01-20-63-4000 Publications		\$ -	\$ 200	\$ -	\$ -
01-20-63-9000 Business Expenses	\$ 650	\$ 1,277	\$ 1,800	\$ 600	\$ 1,000
01-20-64-2000 Office Equipment	\$ 1,671	\$ 4,171	\$ -	\$ -	\$ 1,000
	\$ 12,473	\$ 14,082	\$ 12,500	\$ 8,100	\$ 11,450
TOTAL DISBURSEMENTS	\$ 209,098	\$ 243,045	\$ 187,900	\$ 160,800	\$ 212,050

2015 Annual Budget Program Activity Summary		
General Fund	Public Works Streets	01-21

Function

The Public Works Streets Division is responsible for leaf collection; snow and ice control; and maintaining the Village’s pavement, street lighting, storm water, and signs systems. The Streets Division is also responsible for right-of-way landscaping. The Village’s public roadway system consists of 40 lane-miles of pavement. The storm water management system includes 34 miles of storm sewers and 56 detention basins.

Significant Goals/Objectives

- Maintain and enhance the storm water management system.
- Conduct activities in compliance with the National Pollution Discharge Elimination System (NPDES) regulations and provide annual report.
- Minimize the environmental impact of the snow and ice control program through salt conservation via the use of liquid deicers.
- Partner with other governmental entities for the procurement of goods and services, where practical, and implement such programs.
- Initiate a detention basin engineering study to assess maintenance / renovation needs to maintain storm water storage capacity.

Major Budget Changes

- Items under \$50,000 previously in the Streets Capital Budget that are considered part of the Streets Division annual operating program have been moved to the Streets Operating Budget for the 2015 Budget. These items include: Miscellaneous Storm Sewer Repair \$20,000.00, Storm Sewer Lining \$20,000.00
- Robin Hood Storm Line Replacement \$185,000.00, Detention Basin Engineering Study \$10,000.00, Des Plaines River Bank Stabilization Project \$35,000.00, PWF Swale/Ditch Restoration \$12,000.00, and Londonderry Lane Reconstruction \$27,500.00.
- The addition of a separate line item for contractual catch basin cleaning \$5,000.00. Previously this was combined with the contractual Street Sweeping line item.

Capital Equipment and Projects

For capital projects, please see Capital Improvement Program pages.

**2015 Annual Budget
Program Activity Summary**

General Fund	Public Works Streets	01-21
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Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Streets cleaned – miles	363	372	350	363	360
Hours per asphalt patching – tons	13	32	30	15	16
Pct. Catch basins requiring repair	20%	18%	15%	23%	20%
Pct. Storm sewer system inspected	18%	16%	15%	12%	15%
Snow events/Salt spread – tons	10 / 434	23 / 944.5	20/700	26 / 850	22/903
Leaves collected – cubic yards	6,445	7,100	6,500	6,500	6,500
Hours of collection / cu.yd. leaves	0.18	0.25	0.20	0.20	0.20
Service requests	499	547	500	500	500
Avg. # Days to complete Service Request	21	17	22	16	14

Staffing

Staffing (Full-Time Equivalent)	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Superintendent – Streets/Parks	0.50	0.50	0.50	0.50	0.00
Operations Superintendent	0.00	0.00	0.00	0.00	0.50
General Maintenance – Streets	3.00	3.00	3.00	3.00	3.00
Administrative Assistant I - PWF	0.25	0.25	0.25	0.25	0.25
Seasonal Laborer	0.25	0.25	0.25	0.25	0.25
Total:	4.25	4.25	4.25	4.25	4.25

**2015 Annual Budget
Program Activity Summary**

General Fund	Public Works Streets	01-21
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EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 379,191	\$ 448,126	\$ 413,300	\$ 412,500	\$ 453,150
Contractual Services	\$ 205,245	\$ 241,470	\$ 276,100	\$ 319,235	\$ 319,900
Commodities	\$ 84,151	\$ 66,718	\$ 80,500	\$ 95,900	\$ 105,000
Other Charges	\$ 3,903	\$ 5,877	\$ 21,300	\$ 21,125	\$ 20,525
Transfers	<u>\$ 156,690</u>	<u>\$ 157,110</u>	<u>\$ 158,900</u>	<u>\$ 114,040</u>	<u>\$ 166,100</u>
TOTAL	\$ 829,180	\$ 919,301	\$ 950,100	\$ 962,800	\$ 1,064,675

**2015 Annual Budget
Program Activity Summary**

General Fund	Public Works Streets	01-21
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-21-60-1000 Regular Salaries	\$ 347,006	\$ 364,079	\$ 367,000	\$ 343,900	\$ 396,150
01-21-60-1500 Part Time Wages			\$ -	\$ -	\$ 8,000
01-21-60-2000 Overtime Salaries	\$ 32,185	\$ 48,047	\$ 46,300	\$ 16,200	\$ 12,000
01-21-60-2100 Overtime Salaries- Snowplowing	\$ -	\$ 36,000	\$ -	\$ 52,400	\$ 37,000
	\$ 379,191	\$ 448,126	\$ 413,300	\$ 412,500	\$ 453,150
<u>CONTRACTUAL SERVICES</u>					
01-21-61-3000 Equipment Maintenance	\$ 344	\$ 419	\$ 1,000	\$ 600	\$ 1,000
01-21-61-8500 Electric Utilities	\$ 13,675	\$ 12,525	\$ 15,000	\$ 13,000	\$ 15,000
01-21-61-9000 OUTSIDE SERVICES	\$ 191,226	\$ 228,526		\$ -	
01-21-61-9006 Contract Svc- Compost Disp			\$ 52,000	\$ 52,000	\$ 55,000
01-21-61-9014 Contract Svc- Equip Rental			\$ 1,000	\$ -	\$ 1,000
01-21-61-9034 Contract Svc- Misc Disposal			\$ 8,500	\$ 9,600	\$ 10,000
01-21-61-9036 Contract Svc- Mosquito Abate			\$ 68,200	\$ 68,000	\$ 68,200
01-21-61-9042 Contract Svc- Pkway Restor			\$ 1,000	\$ 1,000	\$ -
01-21-61-9044 Contract Svc- Crack Sealing			\$ 7,500	\$ -	\$ 7,500
01-21-61-9045 Contract Svc- Pavemnt Mgt Sys			\$ 1,000	\$ 1,335	\$ 1,400
01-21-61-9046 Contract Svc- Pavemnt Mkgs			\$ 5,000	\$ -	\$ 5,000
01-21-61-9060 Contract Svc- Strm Sewer Clean			\$ 1,800	\$ 1,000	\$ 4,000
01-21-61-9061 Contract Svc- Strm Sewer Telev			\$ 10,000	\$ 9,500	\$ 15,000
01-21-61-9062 Contract Svc- St Light Repairs			\$ 2,000	\$ 2,000	\$ 2,000
01-21-61-9063 Contract Svc- St Repairs			\$ 5,000	\$ 9,000	\$ 7,000
01-21-61-9064 Contract Svc- St Sweeping			\$ 34,500	\$ 29,000	\$ 26,000
01-21-61-9066 Contract Svc- Signal Maint			\$ 25,100	\$ 28,500	\$ 30,000
01-21-61-9067 Brick Paver Maint			\$ 3,000	\$ 5,200	\$ 3,000
01-21-61-9068 Concrete			\$ 5,000	\$ 9,500	\$ 7,800
01-21-61-9069 Pavement			\$ 4,500	\$ -	\$ -
01-21-61-9119 Cust Serv- Catch Basin Cleaning			\$ -	\$ -	\$ 5,000
01-21-61-9120 Cust Serv- Misc Storm Sewer Repair			\$ -	\$ -	\$ 20,000
01-21-61-9070 Pavement Patching			\$ 25,000	\$ 80,000	\$ 36,000
	\$ 205,245	\$ 241,470	\$ 276,100	\$ 319,235	\$ 319,900

**2015 Annual Budget
Program Activity Summary**

General Fund	Public Works Streets	01-12
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EXPENDITURE DETAIL CONTINUED

<u>COMMODITIES</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-21-62-2500 Maint Mat- Yard Waste Refuse Stickers	\$ -	\$ -	\$ -	\$ 3,300	\$ 1,500
01-21-62-3000 MAINTENANCE MATERIALS	\$ 11,918	\$ 9,142	\$ -	\$ -	\$ -
01-21-62-3020 Maint Mat- Leaf Bags			\$ -	\$ -	\$ 3,000
01-21-62-3025 Maint Mat- NPDES Testing Supp			\$ 500	\$ -	
01-21-62-3028 Maint Mat- Pavmnt Marking Mat			\$ 600	\$ 400	\$ 600
01-21-62-3039 Maint Mat- St Light Accessories			\$ 2,400	\$ 2,400	\$ 2,400
01-21-62-3040 Maint Mat- St Maint Equip			\$ 900	\$ 900	\$ 900
01-21-62-3041 Maint Mat- St Sign Materials			\$ 5,700	\$ 7,000	\$ 6,000
01-21-62-3042 Maint Mat- Misc			\$ 900	\$ 900	\$ 900
01-21-62-3100 REPAIR & RESTORATION	\$ 11,829	\$ 9,366	\$ -	\$ -	\$ -
01-21-62-3111 R&R- Parkway Restoration			\$ 2,000	\$ 2,500	\$ 2,000
01-21-62-3115 R&R- Road Repair			\$ 3,500	\$ 3,500	\$ 3,500
01-21-62-3116 R&R- Storm Sewer			\$ 2,500	\$ 3,000	\$ 3,000
01-21-62-3117 R&R- Streetscape Restor Mat			\$ 3,300	\$ 2,500	\$ 3,300
01-21-62-3500 CONSTRUCTION MATERIALS	\$ 3,214	\$ 7,388	\$ -	\$ -	\$ -
01-21-62-3502 Const Mat- Concrete			\$ 400	\$ 300	\$ 400
01-21-62-3504 Const Mat- Gravel & Sand			\$ 800	\$ 2,500	\$ 2,500
01-21-62-3507 Const Mat- Lumber & Steel			\$ 400	\$ 400	\$ 400
01-21-62-3510 Const Mat- Storm Sewer			\$ 1,500	\$ 1,200	\$ 1,500
01-21-62-3511 Const Mat- Traffic Safety			\$ 500	\$ 500	\$ 500
01-21-62-4000 SNOW AND ICE CONTROL	\$ 57,190	\$ 40,822	\$ -	\$ -	\$ -
01-21-62-4001 Snow/Ice- Anti-Icing Sys Maint			\$ 1,500	\$ 1,200	\$ 1,500
01-21-62-4002 Snow/Ice- Rock Salt			\$ 39,000	\$ 49,000	\$ 50,000
01-21-62-4003 Snow/Ice- Liquid De-Icing			\$ 9,000	\$ 10,000	\$ 16,000
01-21-62-4005 Snow/Ice- Plow Cutting Edges	\$ -	\$ -	\$ 5,100	\$ 4,400	\$ 5,100
	\$ 84,151	\$ 66,718	\$ 80,500	\$ 95,900	\$ 105,000
<u>OTHER CHARGES</u>					
01-21-63-1000 Memberships	\$ 200	\$ -	\$ 200	\$ -	\$ -
01-21-63-2000 Vehicle Allowance	\$ -	\$ -	\$ -	\$ 1,125	\$ 1,125
01-21-63-3000 Professional Development	\$ 170	\$ 747	\$ 800	\$ 1,200	\$ 3,500
01-21-63-6000 Uniforms	\$ 2,506	\$ 3,449	\$ 3,200	\$ 3,200	\$ 3,300
01-21-63-8600 Minor Equipment	\$ 607	\$ 1,276	\$ 16,500	\$ 15,000	\$ 2,000
01-21-63-9000 Business Expenses	\$ 420	\$ 405	\$ 600	\$ 600	\$ 600
01-21-63-9500 Recycle SWALCO	\$ -	\$ -	\$ -	\$ -	\$ 10,000
	\$ 3,903	\$ 5,877	\$ 21,300	\$ 21,125	\$ 20,525
<u>TRANSFERS</u>					
01-21-98-1200 Transfer Out- VMF	\$ 156,690	\$ 157,110	\$ 158,900	\$ 114,040	\$ 166,100
	\$ 156,690	\$ 157,110	\$ 158,900	\$ 114,040	\$ 166,100
TOTAL DISBURSEMENTS	\$ 829,180	\$ 919,301	\$ 950,100	\$ 962,800	\$ 1,064,675

2015 Annual Budget Program Activity Summary		
General Fund	Public Works Parks and Open Space	01-22

Function

This Division maintains nine Village parks totaling 311 acres, 128 acres of open space, six medians in Route 22 and 29 subdivision entrances. The Division maintains a path system consisting of the Riverwoods Road Trail, the East/West Bike Path and various neighborhood connectors. The Division is responsible for enforcement of the Tree Preservation Code relating to tree protection measures and tree removal operations for residential properties.

Cash Balance: Tree Bank

- 1/1/2014 \$313,118
- 9/1/2014 \$313,437

Significant Goals/Objectives

- Partner with residents to maintain parks and open spaces while providing an educational opportunity through annual work days.
- Monitor and evaluate the maintenance of all parks and grounds.
- Minimize swimming accidents in Spring Lake through the provision of lifeguards.
- Conduct the Memorial Day Ceremony.
- Provide support for community events including “Red-White-and-Boom”, “Boo Bash”, “Taste of Lincolnshire” and the holiday tree lighting ceremony.
- Maintain the Tree City Award.
- Extend the Bike Path system by constructing a path along Port Clinton Road from Route 45 to Stevenson High School.
- Complete the construction of the Downtown Park.
- Cost-Effective Residential Hazardous Tree Removal Program. Considering the impact of EAB in the community, the Village is researching a cost effective hazardous tree removal program that would offer residents a discount towards hazardous tree removals at group rates. This would provide cost saving measures to residents removing hazardous trees from private property.

Major Budget Changes

- A line item has been added to the Parks and Open Space Operating Budget for assistance with the Spring start-up of athletic fields at North Park under Contractual Service – Athletic Field Repair and Restoration \$10,000
- Significant increase in Emergency/Hazardous Tree Removals from \$74,000 to \$100,000 due to the impact of the EAB and its effect on Ash trees throughout the Village.

2015 Annual Budget Program Activity Summary		
General Fund	Public Works Parks and Open Space	01-22

Capital Projects

For capital projects, please see Capital Improvement Fund pages.

Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Playground Hours of Maint/Playground	30.5	24	25	20	17
Hours/Active Acres Maintained	8	10	7	9	3
Special Events Hours	849	1,052	800	875	900
Hours of Preparation/Athletic Event	0.43	0.59	0.40	0.43	0.40
Beach - No. of Patrons	1,905	1,490	2,200	1730	1700
Beach – No. of Season Tags	635	528	600	240	300
Beach – No. of Daily Tags	1,162	876	1,300	1170	1200
Beach – No. of Swimming Days	68	59	70	68	70
Trees Removed	760	825	1,500	1,500	1,500
Trees Planted	165	205	200	200	200
Trees Trimmed	340	370	400	380	400
Acres Sprayed (Gypsy Moth)	0	0	0	0	0

2015 Annual Budget Program Activity Summary		
General Fund	Public Works Parks and Open Space	01-22

Staffing

Staffing (Full-Time Equivalent)	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Director of Public Works	0.125	0.125	0.125	0.125	0.125
Superintendent – Streets/Parks	0.50	0.50	0.50	0.50	0.00
Operations Superintendent	0.00	0.00	0.00	0.00	0.50
Assistant to the Director of Public Works	0.00	0.00	0.00	0.00	0.00
Facilities Manager	0.50	0.50	0.50	0.50	0.50
General Maintenance – Parks	4.00	4.00	4.00	4.00	4.00
General Maintenance – Open Space	0.00	0.00	0.00	0.00	1.00
Gardener	0.00	0.00	0.00	0.00	0.25
Administrative Assistant I - PWF	0.25	0.25	0.25	0.25	0.25
Lifeguard	1.25	1.25	1.25	1.25	1.25
Seasonal Laborer	1.50	1.50	1.50	1.50	2.00
Total:	8.125	8.125	8.125	8.125	9.875

**2015 Annual Budget
Program Activity Summary**

General Fund	Public Works Parks and Open Space	01-22
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EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 394,098	\$ 573,505	\$ 599,300	\$ 496,800	\$ 506,850
Contractual Services	\$ 184,029	\$ 449,889	\$ 621,600	\$ 574,415	\$ 664,000
Commodities	\$ -	\$ 36,491	\$ 51,800	\$ 53,090	\$ 55,600
Other Charges	\$ 7,742	\$ 15,799	\$ 21,000	\$ 14,430	\$ 25,025
Transfers	<u>\$ 112,294</u>	<u>\$ 120,450</u>	<u>\$ 121,800</u>	<u>\$ 87,410</u>	<u>\$ 127,400</u>
TOTAL	\$ 698,163	\$ 1,196,134	\$ 1,415,500	\$ 1,226,145	\$ 1,378,875

**2015 Annual Budget
Program Activity Summary**

General Fund	Public Works Parks and Open Space	01-22
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
PERSONNEL EXPENSES					
01-22-60-1000 Regular Salaries	\$ 366,759	\$ 518,142	\$ 490,000	\$ 387,800	\$ 396,150
01-22-60-1500 Part Time Wages	\$ -	\$ -	\$ 79,300	\$ 79,000	\$ 79,700
01-22-60-2000 Overtime Salaries	\$ 27,339	\$ 55,363	\$ 30,000	\$ 30,000	\$ 31,000
	\$ 394,098	\$ 573,505	\$ 599,300	\$ 496,800	\$ 506,850
CONTRACTUAL SERVICES					
01-22-61-3000 Equipment Maintenance	\$ 3,652	\$ 1,314	\$ 2,500	\$ 4,000	\$ 2,500
01-22-61-4023 Prof Serv- Special Rec Dist	\$ 66,860	\$ 95,362	\$ 73,000	\$ 69,230	\$ 71,400
01-22-61-4027 Permit- Spring Lake Beach	\$ -	\$ -	\$ 100	\$ -	\$ -
01-22-61-4028 Software Maint- Tree Inventory	\$ -	\$ -	\$ 2,100	\$ -	\$ -
01-22-61-8000 Gas Utilities	\$ 1,546	\$ 2,299	\$ 3,000	\$ 3,000	\$ 3,000
01-22-61-8500 Electric Utilities	\$ 31,902	\$ 24,135	\$ 28,000	\$ 22,700	\$ 25,000
01-22-61-9000 OUTSIDE SERVICES	\$ 80,069	\$ 326,779	\$ -	\$ -	\$ -
01-22-61-9002 Contract Svc- Athletic Field Maint	\$ -	\$ -	\$ -	\$ -	\$ 10,000
01-22-61-9003 Contract Svc- Brick Paver Maint	\$ -	\$ -	\$ -	\$ -	\$ 5,000
01-22-61-9014 Contract Svc- Equip Rental	\$ -	\$ -	\$ 5,300	\$ 1,500	\$ 2,000
01-22-61-9017 Contract Svc- Fertilization	\$ -	\$ -	\$ 7,700	\$ 7,000	\$ 7,000
01-22-61-9034 Contract Svc- Misc Disposal	\$ -	\$ -	\$ 9,000	\$ 3,000	\$ 3,000
01-22-61-9041 Contract Svc- Pk Irrigation	\$ -	\$ -	\$ 14,600	\$ 9,500	\$ 10,000
01-22-61-9050 Contract Svc- Plygrnd Surface	\$ -	\$ -	\$ 11,000	\$ 11,000	\$ 6,000
01-22-61-9056 Contract Svc- Tree Pruning	\$ -	\$ -	\$ 30,000	\$ 12,500	\$ 15,000
01-22-61-9059 Contract Svc- Sport Ct Maint	\$ -	\$ -	\$ 17,000	\$ 16,960	\$ 18,000
01-22-61-9073 Lighting Controller Services	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
01-22-61-9075 Park Lighting Maint	\$ -	\$ -	\$ 5,200	\$ 1,000	\$ 3,000
01-22-61-9079 Hiking, Rec Trail Maint	\$ -	\$ -	\$ 18,000	\$ 12,000	\$ 12,000
01-22-61-9080 Natural Area Maint	\$ -	\$ -	\$ 50,000	\$ 40,000	\$ 50,000
01-22-61-9081 EAB Treatments	\$ -	\$ -	\$ 8,000	\$ 9,300	\$ 9,000
01-22-61-9082 Pest Control	\$ -	\$ -	\$ 1,000	\$ 500	\$ 1,000
01-22-61-9088 Tree Plantings	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
01-22-61-9089 Tree Removal- Emerg, Haz, Diseased	\$ -	\$ -	\$ 74,000	\$ 85,000	\$ 100,000
01-22-61-9091 Wildlife Maint	\$ -	\$ -	\$ 9,000	\$ 4,000	\$ 9,000
01-22-61-9160 Lndscp Maint- Corridor Mowing	\$ -	\$ -	\$ 36,000	\$ 36,000	\$ 36,000
01-22-61-9161 Lndscp Maint- Cul-de-sac	\$ -	\$ -	\$ 18,200	\$ 17,500	\$ 18,200
01-22-61-9162 Lndscp Maint- Park & Str Bed	\$ -	\$ -	\$ 64,700	\$ 64,700	\$ 88,700
01-22-61-9163 Lndscp Maint - VH, S Village Green, Triangle	\$ -	\$ -	\$ 17,200	\$ 17,200	\$ 17,200
01-22-61-9200 Special Events: Boo Bash	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
01-22-61-9205 Special Events: Fireworks	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 30,000
01-22-61-9210 Special Events: Holiday Tree	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
01-22-61-9215 Special Events: Red,White & Boom	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
01-22-61-9220 Special Events: Taste of Lincolnshire	\$ -	\$ -	\$ 15,000	\$ 27,325	\$ 30,000
	\$ 184,029	\$ 449,889	\$ 621,600	\$ 574,415	\$ 664,000

**2015 Annual Budget
Program Activity Summary**

General Fund	Public Works Parks and Open Space	01-22
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EXPENDITURE DETAIL CONTINUED

<u>COMMODITIES</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-22-62-2000 Licensing Supplies- beach tags	\$ -	\$ -	\$ -	\$ -	\$ 400
01-22-62-3000 MAINTENANCE MATERIALS	\$ -	\$ 34,865			
01-22-62-3011 Maint Mat- Fertilizer/Nutrients	\$ -	\$ -	\$ 5,000	\$ 5,500	\$ 6,000
01-22-62-3014 Maint Mat- Seed & Top Soil	\$ -	\$ -	\$ 4,500	\$ 5,700	\$ 6,000
01-22-62-3018 Maint Mat- Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000
01-22-62-3021 Maint Mat- Lighting Products	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
01-22-62-3023 Maint Mat- Mulch	\$ -	\$ -	\$ 3,000	\$ 1,100	\$ 1,500
01-22-62-3026 Maint Mat- Paint & Sup	\$ -	\$ -	\$ 3,500	\$ 4,000	\$ 4,000
01-22-62-3038 Maint Mat- Spec Events	\$ -	\$ -	\$ 1,000	\$ 1,100	\$ 1,000
01-22-62-3043 Maint Mat- Tennis Crt	\$ -	\$ -	\$ 5,000	\$ 1,000	\$ 4,000
01-22-62-3049 Maint Mat- Athletic Fields	\$ -	\$ -	\$ 10,000	\$ 16,000	\$ 12,000
01-22-62-3055 Maint Mat- Herbicide	\$ -	\$ -	\$ 5,000	\$ 2,000	\$ 3,000
01-22-62-3056 Maint Mat- Plantings	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
01-22-62-3100 REPAIR & RESTORATION	\$ -	\$ 1,246	\$ -	\$ -	\$ -
01-22-62-3101 R&R- Landscape Amenities	\$ -	\$ -	\$ 2,000	\$ 2,600	\$ 2,000
01-22-62-3112 R&R- Plantings	\$ -	\$ -	\$ 500	\$ 550	\$ -
01-22-62-3113 R&R- Playground	\$ -	\$ -	\$ 1,200	\$ 1,000	\$ 1,200
01-22-62-3500 CONSTRUCTION MATERIALS	\$ -	\$ 380			
01-22-62-3501 Const Mat- Parks	\$ -	\$ -	\$ 2,500	\$ 4,500	\$ 5,000
01-22-62-3506 Const Mat- Street	\$ -	\$ -	\$ 2,100	\$ 2,040	\$ 2,500
01-22-62-3508 Const Mat- Plantings	\$ -	\$ -	\$ 500	\$ -	\$ -
	\$ -	\$ 36,491	\$ 51,800	\$ 53,090	\$ 55,600
OTHER CHARGES					
01-22-63-1000 Memberships	\$ 489	\$ 1,055	\$ 1,700	\$ 1,305	\$ 1,700
01-22-63-2000 Vehicle Allowance	\$ -	\$ -	\$ -	\$ 1,125	\$ 1,125
01-22-63-3000 Professional Development	\$ 1,610	\$ 3,856	\$ 8,700	\$ 2,400	\$ 2,500
01-22-63-4000 Publications	\$ -	\$ 136	\$ 200	\$ -	\$ 100
01-22-63-6000 Uniforms	\$ 3,113	\$ 4,360	\$ 4,600	\$ 4,600	\$ 4,800
01-22-63-8600 Minor Equipment	\$ 1,265	\$ 3,196	\$ 2,900	\$ 2,500	\$ 2,400
01-22-63-9000 Business Expenses	\$ 1,265	\$ 3,196	\$ 2,900	\$ 2,500	\$ 2,400
01-22-86-5901 Infr- Bike Path Repairs- Various Locations	\$ -	\$ -	\$ -	\$ -	\$ 10,000
	\$ 7,742	\$ 15,799	\$ 21,000	\$ 14,430	\$ 25,025
TRANSFERS					
01-22-98-1200 Transfer Out- VMF	\$ 112,294	\$ 120,450	\$ 121,800	\$ 87,410	\$ 127,400
	\$ 112,294	\$ 120,450	\$ 121,800	\$ 87,410	\$ 127,400
TOTAL DISBURSEMENTS	\$ 698,163	\$ 1,196,134	\$ 1,415,500	\$ 1,226,145	\$ 1,378,875

2015 Annual Budget Program Activity Summary		
General Fund	Buildings	01-25

Function

The Buildings Division is responsible for custodial operations, building operations, and building maintenance. Buildings maintained include Village Hall, Public Works Facility, Spring Lake Park Pavilion, Rivershire Nature Center, North Park Pavilion, and North Park Maintenance Facility.

Significant Goals/Objectives

- Replace Village Hall and utility pump station roofs.
- Replace the exterior doors on the Spring Lake Park Pavilion.
- Replace the air conditioning system at the Public Works Facility.
- Upgrade the Gas Storage System at the Public Works Facility to prevent water infiltration.
- Participate in a joint project with School District #103 to make improvements to Rivershire Park Nature Center building.
- Respond to Illinois Environmental Protection Agency (IEPA) request for reporting/documentation to closeout underground storage tank case at Rivershire Nature Center. This work will include working with consulting engineer to develop a plan for IEPA approval and providing necessary reports to IEPA.

Major Budget Changes

- The 2015 budget reflects the elimination of Regular Salaries and Overtime Salaries line items. This change has been made to reflect there is no longer a single dedicated person responsible for building maintenance. Public Works maintenance personnel provide support for all building maintenance on an as needed basis and there is no single individual employed solely for building maintenance.
- The Contract Services – Electrical line item is proposed to increase by \$4,000 to accommodate expenses related to upgrades to the lighting system in the Village Board Chambers.
- A new line item in contractual services has been added for Elevator Inspection Maintenance \$3,000. Previously this was covered under HVAC Electrical Maintenance.
- The Minor Equipment lines item is proposed to increase by \$2,500 to cover costs related to improvements to the Public Works Facility staff room. Planned improvements include installing AV equipment to facilitate Public Works Department training in this space.
- A new line item in contractual services has been added for Village Hall Fitness Room Equipment Maintenance \$1,000. This is an addition to the budget to inspect and perform annual maintenance on this equipment.

2015 Annual Budget Program Activity Summary		
General Fund	Buildings	01-25

Capital Projects

For capital projects, please see Capital Improvement Fund pages.

Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Custodial Cost/Sq.Ft.	\$1.64	\$1.53	\$1.54	\$1.48	\$1.54
No. of Events*	133	126	130	125	130

*Events in which community organizations utilize the Village Hall public rooms

Staffing

Staffing (Full-Time Equivalent)	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Facilities Manager	0.50	0.50	0.50	0.00	0.00
Total:	0.50	0.50	0.50	0.00	0.000

**2015 Annual Budget
Program Activity Summary**

General Fund	Buildings	01-25
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EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 37,208	\$ 40,928	\$ 37,300	\$ 36,340	\$ -
Contractual Services	\$ 119,809	\$ 108,968	\$ 94,625	\$ 99,032	\$ 110,200
Commodities	\$ 13,515	\$ 14,536	\$ 22,100	\$ 20,100	\$ 22,100
Other Charges	\$ 4,847	\$ 3,256	\$ 3,600	\$ 3,400	\$ 5,600
Transfers	<u>\$ 5,223</u>	<u>\$ 5,237</u>	<u>\$ 5,300</u>	<u>\$ 3,800</u>	<u>\$ 5,500</u>
TOTAL	\$ 180,602	\$ 172,925	\$ 162,925	\$ 162,672	\$ 143,400

**2015 Annual Budget
Program Activity Summary**

General Fund	Buildings	01-25
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-25-60-1000 Regular Salaries	\$ 32,374	\$ 35,196	\$ 35,300	\$ 34,740	\$ -
01-25-60-2000 Overtime Salaries	\$ 4,834	\$ 5,732	\$ 2,000	\$ 1,600	\$ -
	\$ 37,208	\$ 40,928	\$ 37,300	\$ 36,340	\$ -
<u>CONTRACTUAL SERVICES</u>					
01-25-61-3000 Equipment Maintenance	\$ 741	\$ 733	\$ 1,825	\$ 1,800	\$ 1,000
01-25-61-9000 OUTSIDE SERVICES	\$ 119,068	\$ 108,235	\$ -	\$ -	\$ -
01-25-61-9007 Contract Svc- Custodial PW	\$ -	\$ -	\$ 5,400	\$ 5,400	\$ 5,600
01-25-61-9008 Contract Svc- Custodial VH	\$ -	\$ -	\$ 25,200	\$ 25,200	\$ 26,000
01-25-61-9019 Contract Svc- Fire Prot Serv	\$ -	\$ -	\$ 13,700	\$ 14,232	\$ 14,500
01-25-61-9023 Contract Svc- HVAC & Elect Mnt	\$ -	\$ -	\$ 18,500	\$ 18,000	\$ 19,000
01-25-61-9039 Contract Svc- Door Maint	\$ -	\$ -	\$ 7,300	\$ 9,200	\$ 7,500
01-25-61-9047 Contract Svc- Pest Control	\$ -	\$ -	\$ 3,400	\$ 2,500	\$ 2,500
01-25-61-9051 Contract Svc- Pond & Swale Mnt	\$ -	\$ -	\$ 6,200	\$ 7,500	\$ 7,500
01-25-61-9093 Custodial Contract- Spring Lk Prk	\$ -	\$ -	\$ 1,100	\$ 1,100	\$ 1,100
01-25-61-9095 Contract Svc- Building Misc	\$ -	\$ -	\$ 5,000	\$ 2,000	\$ 2,000
01-25-61-9096 Contract Svc- Electrical	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 7,500
01-25-61-9097 Contract Svc- Plumbing	\$ -	\$ -	\$ 4,000	\$ 6,100	\$ 5,000
01-25-61-9200 Contract Svc- VH Fitness Rm Maint	\$ -	\$ -	\$ -	\$ -	\$ 1,000
01-25-61-9201 Contract Svc- VH HVAC Assessment	\$ -	\$ -	\$ -	\$ -	\$ 7,000
01-25-61-9203 Contract Svc- Elevator Inspect	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
	\$ 119,809	\$ 108,968	\$ 94,625	\$ 99,032	\$ 110,200

**2015 Annual Budget
Program Activity Summary**

General Fund	Buildings	01-25
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EXPENDITURE DETAIL CONTINUED

<u>COMMODITIES</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-25-62-3000 MAINTENANCE MATERIALS	\$ 11,942	\$ 13,624	\$ -	\$ -	\$ -
01-25-62-3002 Maint Mat- Bldg Commodities	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-25-62-3018 Maint Mat- Janitorial Sup	\$ -	\$ -	\$ 3,500	\$ 1,500	\$ 3,500
01-25-62-3021 Maint Mat- Lighting Products	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
01-25-62-3027 Maint Mat- Paper Goods	\$ -	\$ -	\$ 9,400	\$ 9,400	\$ 9,400
01-25-62-3034 Maint Mat- Safety Supplies	\$ -	\$ -	\$ 700	\$ 700	\$ 700
01-25-62-3100 REPAIR & RESTORATION	\$ 1,573	\$ 821		\$ -	\$ -
01-25-62-3118 R&R- Supplies	\$ -	\$ -	\$ 1,600	\$ 1,600	\$ 1,600
01-25-62-3512 Const Mat- Supplies	\$ -	\$ 91	\$ 2,900	\$ 2,900	\$ 2,900
	\$ 13,515	\$ 14,536	\$ 22,100	\$ 20,100	\$ 22,100
 <u>OTHER CHARGES</u>					
01-25-63-3000 Professional Development	\$ -	\$ 10	\$ 200	\$ -	\$ -
01-25-63-6000 Uniforms	\$ 79	\$ -	\$ -	\$ -	\$ -
01-25-63-8600 Minor Equipment	\$ 3,015	\$ 940	\$ 1,300	\$ 1,000	\$ 3,500
01-25-63-9000 Business Expenses	\$ 1,753	\$ 2,306	\$ 2,100	\$ 2,400	\$ 2,100
	\$ 4,847	\$ 3,256	\$ 3,600	\$ 3,400	\$ 5,600
 <u>TRANSFERS</u>					
01-25-98-1200 Transfer Out- VMF	\$ 5,223	\$ 5,237	\$ 5,300	\$ 3,800	\$ 5,500
	\$ 5,223	\$ 5,237	\$ 5,300	\$ 3,800	\$ 5,500
 TOTAL DISBURSEMENTS	\$ 180,602	\$ 172,925	\$ 162,925	\$ 162,672	\$ 143,400

2015 Annual Budget Program Activity Summary		
General Fund	Debt & Transfers	01-26

Function

This account provides for debt payments for previous capital projects as well as transfers from the General Fund to other funds.

Significant Goals/Objectives

- Transfers to the Water/Sewer Fund are limited to the amount necessary to maintain a 20% Water/ Sewer Fund Balance. 2014 Estimated Year transfer was reduced \$900,000 from the original 2014 Budget.

Major Budget Changes

- The “target” fund balance is equivalent to 100% of operating expenses at the start of each year. All dollars exceeding the target balance within the General Fund are transferred to the General Capital Fund.

Capital Projects

- None

Performance Indicators

- None

Staffing

- None

2015 Annual Budget Program Activity Summary		
General Fund	Debt & Transfers	01-26

EXPENDITURE DETAIL

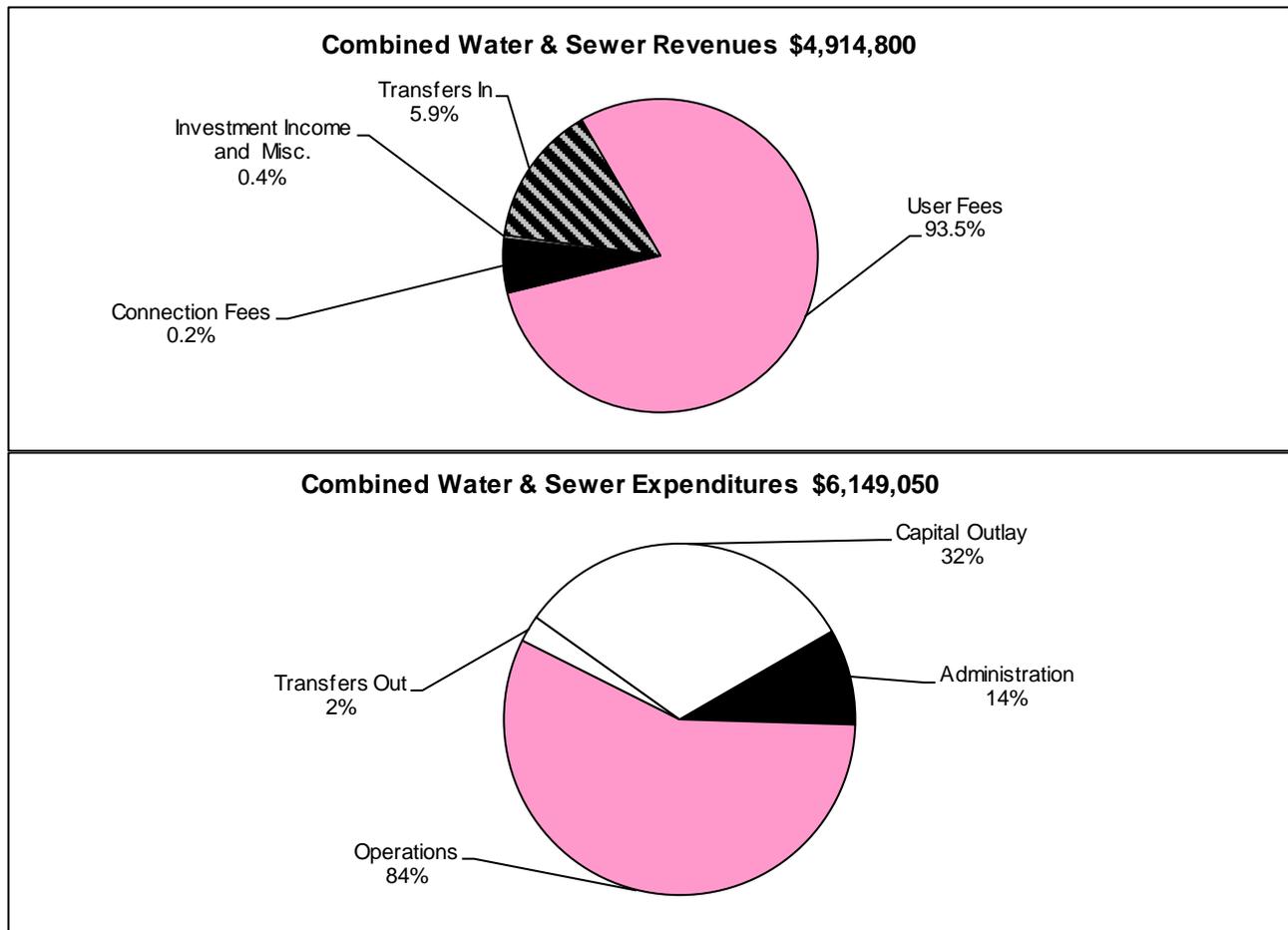
ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>OTHER CHARGES</u>					
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<u>DEBT</u>					
01-26-64-7101 Loan Payments	\$ 481,581	\$ 481,578	\$ 481,582	\$ 481,582	\$ 481,582
	\$ 481,581	\$ 481,578	\$ 481,582	\$ 481,582	\$ 481,582
					-
<u>TRANSFERS</u>					
01-26-98-0200 Transfer Out- WS Operations	\$ -	\$ -	\$ -	\$ -	\$ 281,000
01-26-98-0500 Transfer Out- Police Pension	\$ -	\$ 200,000	\$ -	\$ -	\$ -
01-26-98-0700 Transfer Out- WS Improv: Debt	\$ 481,600	\$ 187,300	\$ 187,300	\$ -	\$ 187,300
01-26-99-0700 Transfer Out- WS Imp: Cap Proj	\$ 218,400	\$ 903,100	\$ 900,000	\$ -	\$ 529,000
01-26-98-1700 Transfer Out- E911	\$ 60,000	\$ -	\$ -	\$ -	\$ -
01-26-98-5100 Transfer Out- General Cap	\$ -	\$ -	\$ 3,020,000	\$ 4,151,387	\$ 393,923
	\$ 760,000	\$ 1,290,400	\$ 4,107,300	\$ 4,151,387	\$ 1,391,223
TOTAL DISBURSEMENTS	\$ 1,241,581	\$ 1,771,978	\$ 4,588,882	\$ 4,632,969	\$ 1,872,805

WATER AND SEWER FUND

The Public Works Department operates the Water and Sanitary Sewer system as a separate public utility. This is a separate fund of the Village, and is designed to operate as a self-supporting operation. In accounting terms this is an Enterprise Fund, meaning revenues from this operation must equal or exceed expenditures.

In 1998, the complete water system was analyzed, by an independent professional engineering consultant, and capital improvements for the next ten years were recommended to ensure the water supply system will continue to operate efficiently while safely providing quality water to customers. Most of the improvements have been completed. One of the largest was construction of a 2 million gallon water reservoir in 1997. Major distribution improvements were completed in 2002 with utility replacement along Route 22 completed in 2003 and 2007, and the last phase was completed when the road widening wrapped up in 2009. The largest project was the completion of a new 30" water transmission main completed in 2007 at a cost of \$5.5 million without the need for rate or tax increases.

In 2007, the Village entered into a new 25-year contract to purchase its water from the City of Highland Park assuring a continual supply at competitive rates. Below is a graphic representation of Combined Water and Sewer Fund revenues and expenses. The graphs include all revenues and expenses of both the Water and Sewer Funds.



Fund Summary - Water and Sanitary Sewer Funds

Water and Sanitary Sewer Fund (02)

REVENUES

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Licenses & Fees	\$ 1,976,900	\$ 1,847,595	\$ 3,955,800	\$ 3,707,000	\$ 3,908,000
Miscellaneous Revenue	\$ 6,639	\$ 16,039	\$ 6,000	\$ 14,500	\$ 6,000
Other Income	\$ -	\$ 2,554	\$ 2,500	\$ 2,700	\$ 2,500
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 281,000
TOTAL	\$ 1,983,539	\$ 1,866,188	\$ 3,964,300	\$ 3,724,200	\$ 4,197,500
USE OF RESERVES	\$ -	\$ -	\$ 110,000	\$ -	\$ -
FUNDS AVAILABLE	\$ 1,983,539	\$ 1,866,188	\$ 4,074,300	\$ 3,724,200	\$ 4,197,500

EXPENSES

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 595,794	\$ 613,527	\$ 636,600	\$ 618,700	\$ 622,150
Contractual Services	\$ 3,050,572	\$ 3,056,428	\$ 3,214,853	\$ 3,035,390	\$ 3,310,090
Commodities	\$ 21,161	\$ 20,555	\$ 28,200	\$ 20,510	\$ 26,110
Other Charges	\$ 9,053	\$ 10,531	\$ 9,700	\$ 54,970	\$ 83,750
Transfer Out	\$ 171,587	\$ 181,004	\$ 186,700	\$ 126,340	\$ 149,650
TOTAL	\$ 3,848,167	\$ 3,882,045	\$ 4,076,053	\$ 3,855,910	\$ 4,191,750

Water and Sanitary Sewer Improvement Fund (07)

REVENUES

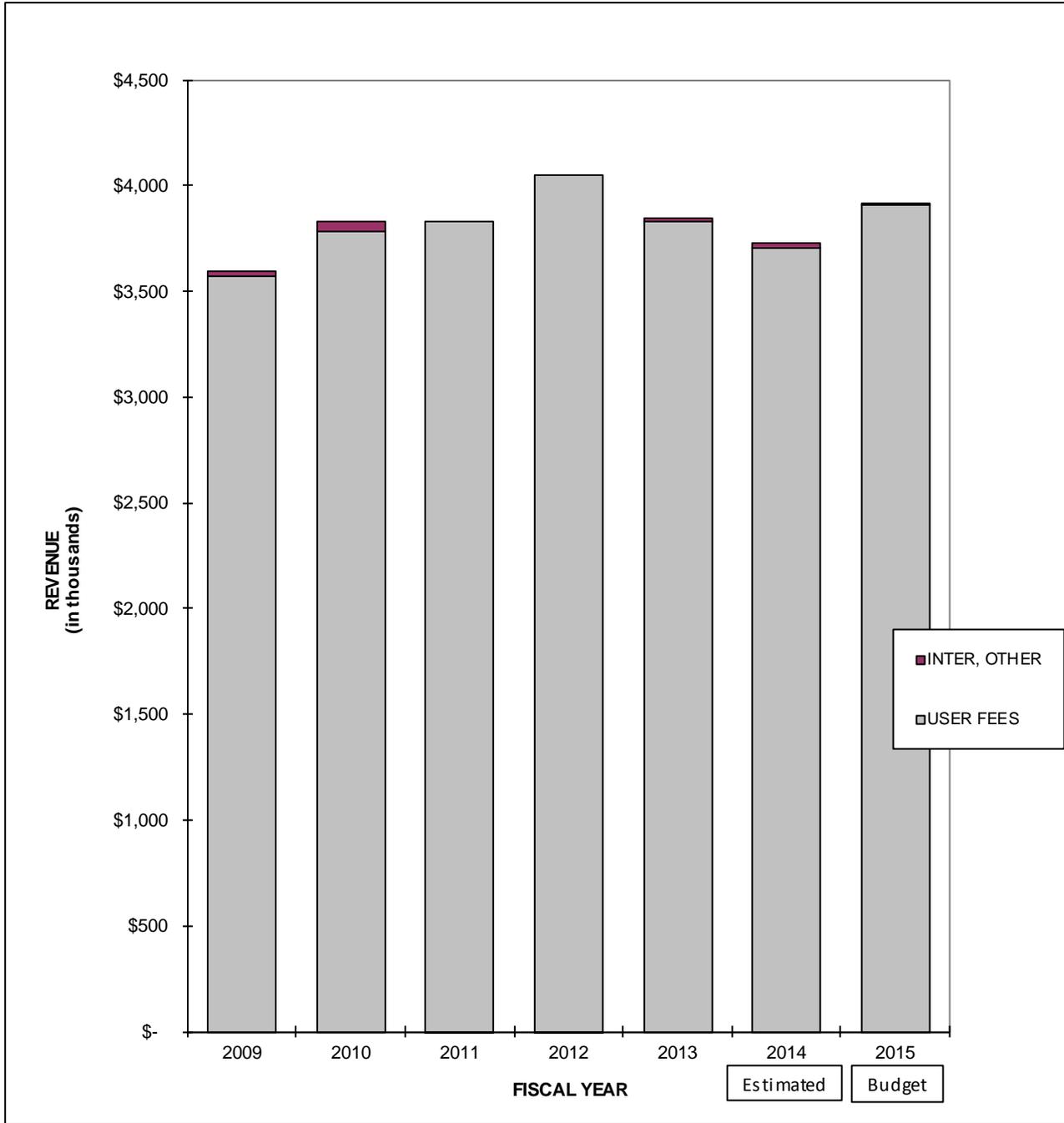
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Licenses & Fees	\$ 58,776	\$ 38,143	\$ 191,000	\$ 196,000	\$ 280,000
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 6,500	\$ -
Other Income	\$ 1,564	\$ 1,535	\$ 1,000	\$ 2,700	\$ 2,000
Transfer In	\$ 700,000	\$ 1,090,400	\$ 1,087,300	\$ -	\$ 716,300
TOTAL	\$ 760,340	\$ 1,130,078	\$ 1,279,300	\$ 205,200	\$ 998,300

EXPENSES

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Capital Outlay	\$ 240,083	\$ 231,014	\$ 1,471,000	\$ 483,191	\$ 1,957,300

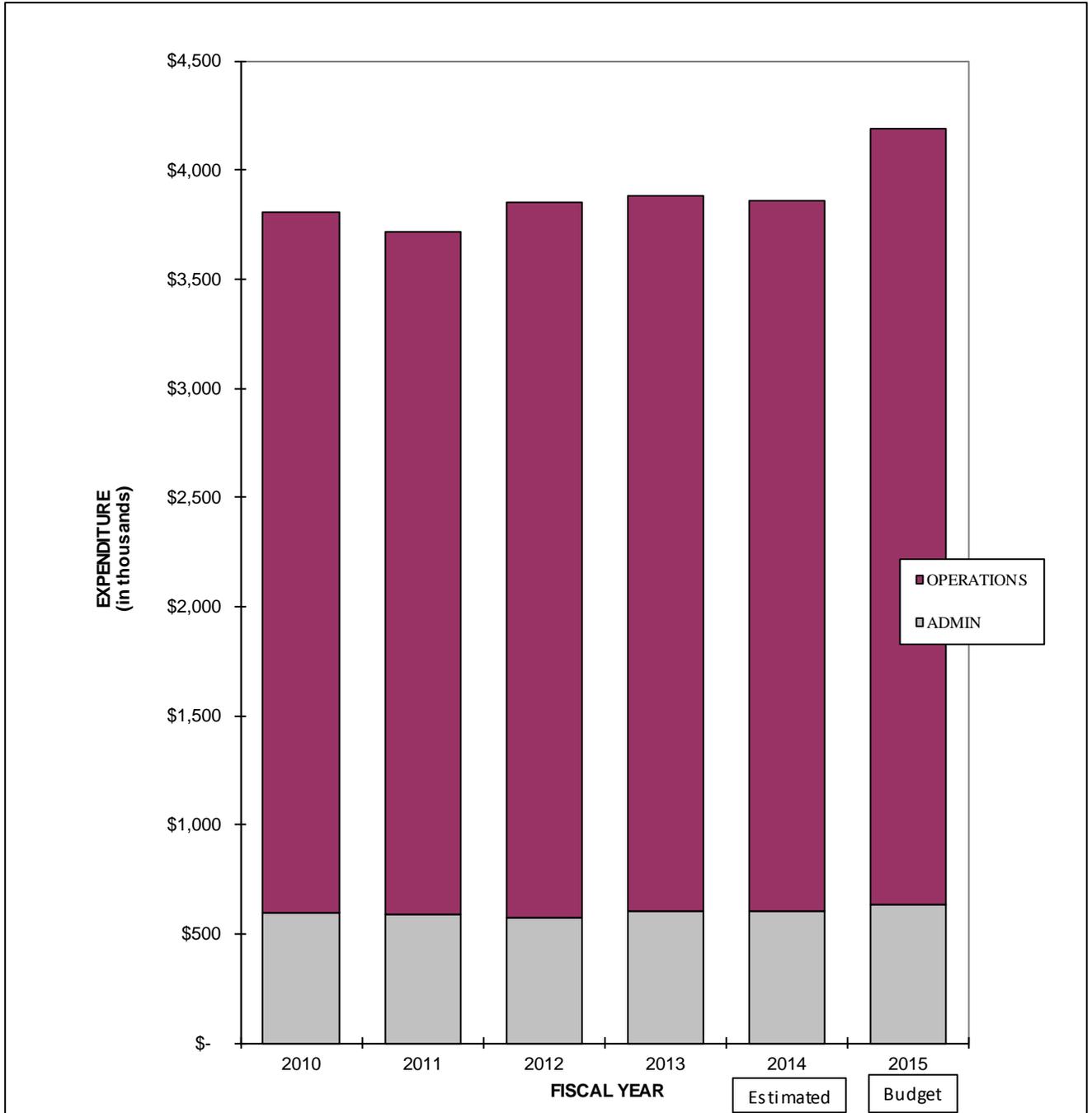
WATER & SANITARY SEWER FUND

Historical Revenue

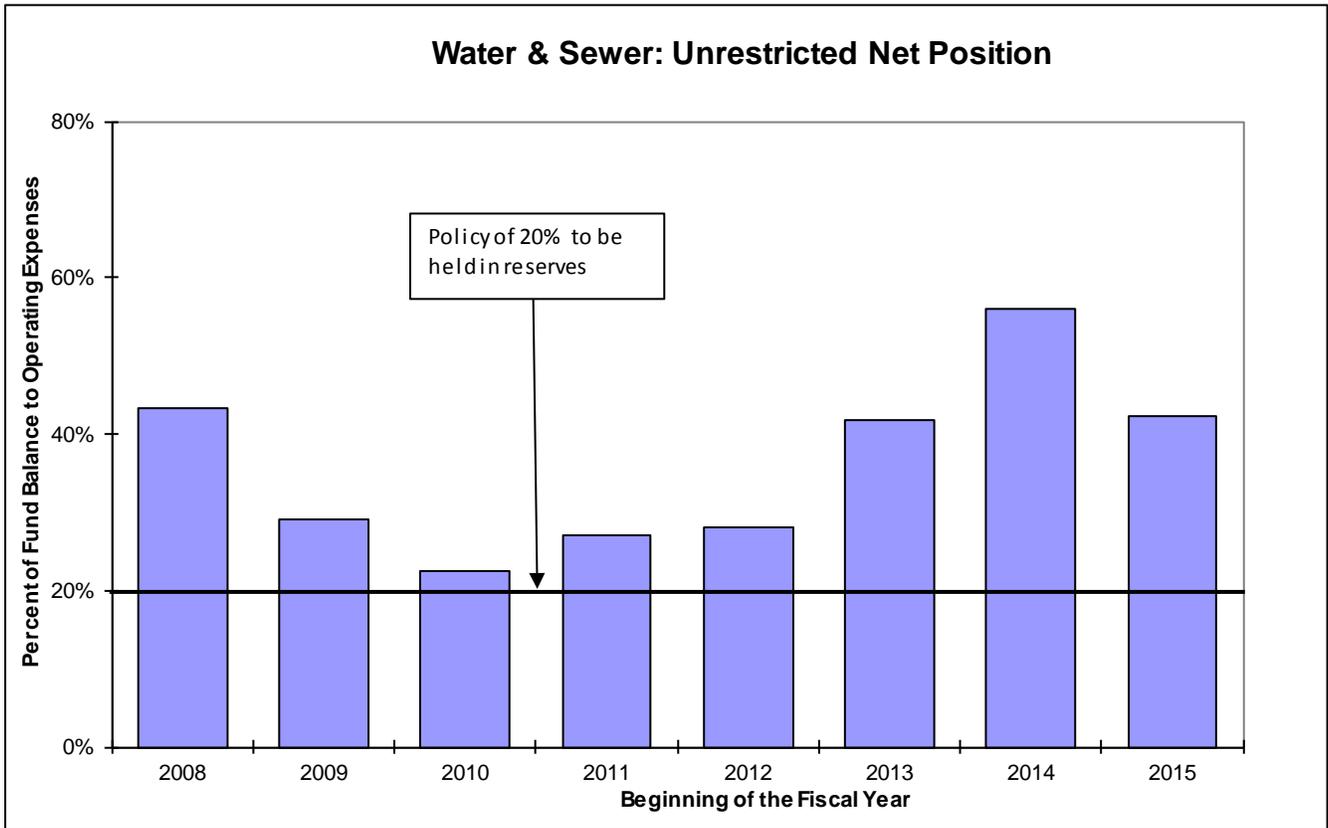


WATER & SANITARY SEWER FUND

Historical Expenditure



Fund Summary - Water and Sanitary Sewer Funds Water and Sewer Fund Balance History



Over the last eight years, the Water and Sewer Fund balance has shown some fluctuation, but has been consistently above the minimum reserve policy. The above graph illustrates the relationship between the fund's reserves to its operating expenses and debt service. The Village used some of these excess reserves to assist with capital improvement projects and reduced the reserve policy to 20%. The level of a municipality's fund balance can determine its ability to withstand unexpected financial emergencies, which may result from natural disaster, revenue shortfalls or steep rises in inflation. It can also determine the ability to accumulate funds for large scale purchases without having to borrow.

Beginning of Fiscal Year	Unrestricted Net Position	Operating Expenses	Ratio
2008	\$1,629,463	\$3,761,000	43%
2009	\$1,143,932	\$3,925,136	29%
2010	\$891,697	\$3,951,259	23%
2011	\$1,049,886	\$3,872,729	27%
2012	\$1,134,494	\$4,035,474	28%
2013	\$1,704,160	\$4,069,345	42%
2014	\$2,261,714	\$4,043,210	56%
2015	\$1,852,013	\$4,379,050	42%

Program Detail

FUND 02- WATER AND SANITARY SEWER FUND

REVENUES

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>LICENSES & FEES</u>					
02-00-75-4180 Water User Fees	\$ 1,976,900	\$ 1,847,595	\$ 1,918,563	\$ 1,789,650	\$ 1,895,380
02-00-75-4181 Sewer User Fees	\$ 2,069,277	\$ 1,991,905	\$ 2,037,237	\$ 1,900,350	\$ 2,012,620
02-00-75-4189 New Water Meter	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,000</u>	<u>\$ -</u>
	\$ 4,046,177	\$ 3,839,500	\$ 3,955,800	\$ 3,707,000	\$ 3,908,000
<u>MISCELLANEOUS REVENUE</u>					
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-00-90-4410 Sale Of Surplus Property	\$ -	\$ 2,000	\$ -	\$ -	\$ -
02-00-90-4430 Other Income	<u>\$ 6,639</u>	<u>\$ 14,039</u>	<u>\$ 6,000</u>	<u>\$ 14,500</u>	<u>\$ 6,000</u>
	\$ 6,639	\$ 16,039	\$ 6,000	\$ 14,500	\$ 6,000
<u>OTHER INCOME</u>					
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-00-95-4510 Interest Income	<u>\$ -</u>	<u>\$ 2,554</u>	<u>\$ 2,500</u>	<u>\$ 2,700</u>	<u>\$ 2,500</u>
	\$ -	\$ 2,554	\$ 2,500	\$ 2,700	\$ 2,500
<u>TRANSFER IN</u>					
02-00-98-0126 Transfer In- General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 281,000</u>
	\$ -	\$ -	\$ -	\$ -	\$ 281,000
TOTAL REVENUES	\$ 4,052,816	\$ 3,858,093	\$ 3,964,300	\$ 3,724,200	\$ 4,197,500
USE OF RESERVES	\$ -	\$ -	\$ 110,000	\$ -	\$ -
TOTAL REVENUES WITH RESERVES	\$ 4,052,816	\$ 3,858,093	\$ 4,074,300	\$ 3,724,200	\$ 4,197,500

Explanation of Revenue Sources

The Explanation of Revenue Sources is intended to give the reader an in-depth analysis of the calculation of each revenue amount budgeted for the upcoming fiscal year.

Licenses & Fees

User Fees: Users fees represent revenue from the sale of metered water and sanitary sewer service. Staff anticipates approximately 191 million gallons to be consumed for residential use, 225 million gallons for commercial use, and 10 million gallons for municipal use. This estimate is based upon normal seasonal temperatures.

Water & Sanitary Sewer Rates			
(All Figures per 1,000 Gallons)	FY 2014	As of 01/01/2015	% Change
In-Village Water	\$4.50	\$4.68	4.0%
Out-of-Village Water	\$4.97	\$5.17	4.0%
In-Village Sanitary Sewer	\$5.27	\$5.27	0.0%
Out-of-Village Sewer	\$5.80	\$5.80	0.0%
In-Village Total	\$9.77	\$9.95	1.9%
Out-of-Village Total	\$10.77	\$10.97	1.9%
Total Anticipated Sales	Less Sanitary Sewer Credit	Net Sales	
\$ 3,908,000	\$ 90,000	\$ 3,818,000	

The Village purchases its water from the City of Highland Park. Effective January 1, 2015, Highland Park is raising its rate for the Village of Lincolnshire to purchase water 4.37%. The 4.0% increase in water charges reflects covering the cost of this increase. Water purchase is expected to increase annually due to the City of Highland Park's major renovation of their Water Plant.

Sale of Surplus Property: Generated from the normal replacement of equipment.

Other Income: Revenue from special fees such as construction site water service. Minimal growth is projected

Interest Income: Revenues from the investment of idle cash and cash reserves

Water Sewer Fund Cash Reserve Transfer: Use of previous years' excess of revenues over expenditure.

2014 Annual Budget Program Activity Summary		
Water & Sewer Fund	Public Works Administration	02-01

Function

The Administration Division of the Water & Sewer Fund disburses funds for administration of the Village's water and sanitary utility, including billing and professional services to prepare plans for system improvements.

Significant Goals/Objectives

- Continue water distribution and sanitary sewer collection system improvements.
- Seek process improvements for the Village's utility billing system including outsourcing billing services, use of lockbox service for processing payments, and implementing process to access credit cards for bill payment.
- Audit the Village's "unaccounted" water usage.
- Implement year three of a five year program to change out water meters throughout the Village to automate the system.

Major Budget Changes:

None

Capital Projects

None

Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
No. Accounts Serviced	2400	2402	2425	2416	2426
No. Utility Permits	21	28	25	27	25

Staffing

Staffing (Full-Time Equivalent)	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Village Manager	0.20	0.20	0.20	0.20	0.20
Management Analyst	0.00	0.00	0.20	0.20	0.20
Administrative Assistant	0.20	0.20	0.20	0.20	0.20
Finance Director	0.20	0.20	0.20	0.20	0.20
Senior Accountant	0.20	0.20	0.20	0.20	0.20
Receptionist	0.20	0.20	0.20	0.20	0.20
Water Billing Clerk	0.50	0.50	0.50	0.50	0.25
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.25	0.25	0.25	0.25	0.25
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Total:	2.25	2.25	2.45	2.45	2.2

2014 Annual Budget Program Activity Summary		
Water & Sewer Fund	Public Works Administration	02-01

EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 192,920	\$ 186,033	\$ 209,100	\$ 201,700	\$ 193,250
Contractual Services	\$ 260,429	\$ 284,329	\$ 282,863	\$ 264,820	\$ 296,590
Commodities	\$ 1,523	\$ 1,555	\$ 1,400	\$ 1,760	\$ 1,760
Other Charges	\$ 3,314	\$ 3,107	\$ 4,000	\$ 48,810	\$ 49,850
Transfer Out	<u>\$ 119,357</u>	<u>\$ 128,634</u>	<u>\$ 133,700</u>	<u>\$ 88,300</u>	<u>\$ 94,250</u>
TOTAL	\$ 577,543	\$ 603,658	\$ 631,063	\$ 605,390	\$ 635,700

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Fund	Public Works Administration	02-01
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
02-01-60-1000 Regular Salaries	\$ 192,934	\$ 186,039	\$ 208,600	\$ 177,800	\$ 180,000
02-01-60-1500 Part Time Wages		\$ -	\$ -	\$ 22,900	\$ 11,750
02-01-60-2000 Overtime Salaries	\$ (14)	\$ (6)	\$ 500	\$ 1,000	\$ 1,500
	\$ 192,920	\$ 186,033	\$ 209,100	\$ 201,700	\$ 193,250
<u>CONTRACTUAL SERVICES</u>					
02-01-61-1000 Telephone	\$ 35,141	\$ 49,957	\$ 32,000	\$ 17,000	\$ 11,200
02-01-61-1002 Telephone- Cellular		\$ -	\$ 2,000	\$ 3,900	\$ 4,530
02-01-61-1003 Telephone- SCADA		\$ -	\$ -	\$ -	\$ 1,200
02-01-61-1004 Telephone- Pay Phone		\$ -	\$ 120	\$ 120	\$ 120
02-01-61-1010 Telephone- Maint		\$ -	\$ 720	\$ 660	\$ 660
02-01-61-2000 Printing	\$ 2,645	\$ 3,190	\$ -	\$ -	\$ -
02-01-61-2002 Print- Budget, Forms, Misc		\$ -	\$ 150	\$ 150	\$ 130
02-01-61-2004 Print- Letterhead Supplies		\$ -	\$ 600	\$ 600	\$ 550
02-01-61-2006 Print- Newsletter		\$ -	\$ 1,350	\$ 1,325	\$ 1,200
02-01-61-2200 Print- Utility Bill	\$ -	\$ -	\$ -	\$ -	\$ 6,500
02-01-61-4000 PROFESSIONAL SERVICES	\$ 61,299	\$ 45,849	\$ -	\$ -	\$ -
02-01-61-4003 Prof Serv- Audit		\$ -	\$ 10,000	\$ 8,500	\$ 9,900
02-01-61-4013 Prof Serv- Legal Services		\$ -	\$ 19,400	\$ 17,000	\$ 19,400
02-01-61-5500 DATA SYSTEMS	\$ 7,620	\$ 10,254	\$ -	\$ -	\$ -
02-01-61-5503 Data Sys- Internet Connection		\$ -	\$ 1,080	\$ 1,215	\$ 750
02-01-61-5505 Data Sys- Maint / Repair		\$ -	\$ 1,000	\$ -	\$ -
02-01-61-5507 Data Sys- Software/Licensing		\$ -	\$ 1,897	\$ 1,410	\$ 1,550
02-01-61-5508 Data Sys- Public Services		\$ -	\$ 680	\$ 400	\$ -
02-01-61-5509 Data Sys- Training		\$ -	\$ 200	\$ -	\$ 200
02-01-61-5510 Data Sys- Backup		\$ -	\$ 1,200	\$ -	\$ -
02-01-61-6000 Postage	\$ 4,496	\$ 4,350	\$ 7,750	\$ 5,100	\$ 7,000
02-01-61-7000 Duplicating	\$ 1,283	\$ 984	\$ 280	\$ 280	\$ 200
02-01-61-7001 Duplicating- Lease Copiers		\$ -	\$ 670	\$ 870	\$ 1,180
02-01-61-8700 Medical Insurance	\$ 72,717	\$ 81,578			
02-01-61-8701 Medical Premiums- Health		\$ -	\$ 88,100	\$ 90,900	\$ 93,300
02-01-61-8702 Medical Premiums- Dental		\$ -	\$ 8,800	\$ 8,900	\$ 9,100
02-01-61-8703 Medical Premiums- Life		\$ -	\$ 900	\$ 1,400	\$ 1,000
02-01-61-8800 General Insurance	\$ 73,718	\$ 87,503			
02-01-61-8800 Property/Liability Ins		\$ -	\$ 32,135	\$ 32,540	\$ 34,060
02-01-61-8801 Workers Comp		\$ -	\$ 51,620	\$ 52,000	\$ 53,070
02-01-61-8802 High Excess Liability Pool		\$ -	\$ 6,090	\$ 6,020	\$ 6,700

2014 Annual Budget Program Activity Summary		
Water & Sewer Fund	Public Works Administration	02-01

EXPENDITURE DETAIL CONTINUED

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-01-61-8803 HELP- Beach Endorsement		\$ -	\$ 2,280	\$ 2,180	\$ 2,350
02-01-61-8804 National Flood Insurance		\$ -	\$ 551	\$ 660	\$ 680
02-01-61-9000 Outside Services	\$ 1,510	\$ 664			
02-01-61-9001 Contract Svc- Payment Processing		\$ -	\$ -	\$ -	\$ 15,500
02-01-61-9022 Contract Svc- GIS Services		\$ -	\$ 6,560	\$ 6,215	\$ 6,390
02-01-61-9029 Cont Svc- IT Consult/Sys Mon		\$ -	\$ 3,000	\$ 4,115	\$ 6,300
02-01-61-9109 Contract Svc- Records Mgt		\$ -	\$ 300	\$ 50	\$ 500
02-01-61-9114 Cont Svc- Emerg. Not. Sys.		\$ -	\$ 680	\$ 660	\$ 660
02-01-61-9115 Cust Serv/Serv Mang Sys		\$ -	\$ 550	\$ 550	\$ 510
02-01-61-9118 Cust Serv- Website Consult	\$ -	\$ -	\$ 200	\$ 100	\$ 200
	\$ 260,429	\$ 284,329	\$ 282,863	\$ 264,820	\$ 296,590
COMMODITIES					
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-01-62-1000 Office Supplies	\$ 1,523	\$ 1,555	\$ 1,400	\$ 1,760	\$ 1,760
	\$ 1,523	\$ 1,555	\$ 1,400	\$ 1,760	\$ 1,760
OTHER CHARGES					
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-01-63-1000 Memberships	\$ 314	\$ 423	\$ 500	\$ -	\$ -
02-01-63-2000 Vehicle Allowance	\$ 3,000	\$ 2,625	\$ 3,000	\$ 3,210	\$ 3,450
02-01-63-3000 Professional Development	\$ -	\$ 59	\$ 300	\$ -	\$ -
02-01-63-4000 Publications	\$ -	\$ -	\$ 100	\$ -	\$ -
02-01-63-9001 Business Exp- Misc	\$ -	\$ -	\$ 100	\$ -	\$ -
02-01-70-9200 FICA Expense	\$ -	\$ -	\$ -	\$ 45,600	\$ 46,400
	\$ 3,314	\$ 3,107	\$ 4,000	\$ 48,810	\$ 49,850
TRANSFERS					
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-01-98-0600 Transfer Out- Retire Fund	\$ 119,357	\$ 128,634	\$ 133,700	\$ 88,300	\$ 94,250
	\$ 119,357	\$ 128,634	\$ 133,700	\$ 88,300	\$ 94,250
TOTAL DISBURSEMENTS	\$ 577,543	\$ 603,658	\$ 631,063	\$ 605,390	\$ 635,700

2014 Annual Budget Program Activity Summary		
Water & Sewer Fund	Operations	02-02

Function:

The Water and Sewer Operations Division maintains the potable water supply system and the sanitary sewer collection system of the Village of Lincolnshire. These systems are responsible for the purchase and distribution of approximately 450 million gallons of water to users annually. The Water and Sewer Operations Division installs, reads, tests and repairs all of the water meters used within the Village’s water system. Division personnel also maintain and repair water reservoirs, sanitary sewer lift stations, underground piping, hydrants and valves used to deliver the water or collect the sanitary sewer waste.

A significant portion (80%) of the expenses in the Operation Division are for the purchase of treated Lake Michigan water from the City of Highland Park (approximately 33%) and the treatment of sanitary sewage by the Lake County Public Works Department (approximately 41.5%).

Significant Goals/Objectives:

- Provide potable water in compliance with Illinois Environmental Protection Agency (IEPA) regulations.
- Maintain the potable water system with no more than 10 water main breaks per year.
- Inspect and maintain all hydrants and valves in the distribution system.
- Conduct the mandated cross-connection control program.
- Complete all water sampling requirements mandated by the IEPA.
- Comply with all requirements of the JULIE One Call System mandate.

Major Budget Changes:

- **Valve Repair/Replacement** – This line item is increased significantly for 2015 and reflects the Water & Sewer Division objective to work with contractors on the replacement of at least 3 valves annually.
- **New line item in 2015: Professional Services** - Eastside Reservoir Level Controller – \$15,000 and \$500 for Backflow Control Program.
- **Hydrant Replacement** – The expenditure for hydrant replacement has historically been budgeted as a capital item. The ongoing replacement of hydrants on an annual basis is an operating expenditure and has been moved into the Other Charges section of the budget. The proposed budget reflects a request for funds (\$27,000) to replace at least 3 hydrants annually throughout the Village based upon need.

Capital Projects: None

2014 Annual Budget Program Activity Summary		
Water & Sewer Fund	Operations	02-02

Performance Indicators:

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
JULIE Utility Locates	2,086	2,237	2,100	2,280	2,300
EDU Connections	14	21	53	58	105
Average Daily Water Usage – Million Gallons	1.397	1.39	1.296	1.325	1.325
Service Requests Completed	763	998	1,350	1,410	1,500

Staffing:

Staffing (Full-Time Equivalent)	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Utilities Superintendent	1.00	1.00	1.00	1.00	1.00
General Maintenance – Utilities	4.00	4.00	4.00	4.00	4.00
Administrative Assistant I - PWF	0.25	0.25	0.25	0.25	0.25
Seasonal Laborer	0.00	0.00	0.25	0.00	0.00
Total:	5.25	5.25	5.50	5.25	5.25

EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 402,874	\$ 427,494	\$ 427,500	\$ 417,000	\$ 428,900
Contractual Services	\$ 2,790,143	\$ 2,772,099	\$ 2,931,990	\$ 2,770,570	\$ 3,013,500
Commodities	\$ 19,638	\$ 19,000	\$ 26,800	\$ 18,750	\$ 24,350
Other Charges	\$ 5,739	\$ 7,424	\$ 5,700	\$ 6,160	\$ 33,900
Transfers	\$ 52,230	\$ 52,370	\$ 53,000	\$ 38,040	\$ 55,400
TOTAL	\$ 3,270,624	\$ 3,278,387	\$ 3,444,990	\$ 3,250,520	\$ 3,556,050

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Fund	Operations	02-02
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
02-02-60-1000 Regular Salaries	\$ 360,862	\$ 387,015	\$ 385,000	\$ 379,000	\$ 388,900
02-02-60-1500 Part Time Wages	\$ -	\$ -	\$ 8,000	\$ -	\$ -
02-02-60-2000 Overtime Salaries	\$ <u>42,012</u>	\$ <u>40,479</u>	\$ <u>34,500</u>	\$ <u>38,000</u>	\$ <u>40,000</u>
	\$ 402,874	\$ 427,494	\$ 427,500	\$ 417,000	\$ 428,900
<u>CONTRACTUAL SERVICES</u>					
02-02-61-3000 EQUIPMENT MAINT.	\$ 32,510	\$ 44,435			\$ -
02-02-61-3006 Eq Maint- Emerg. Air Packs	\$ -	\$ -	\$ 500	\$ 180	\$ 500
02-02-61-3007 Eq Maint- Rep. Resvoir/Lift St	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 35,000
02-02-61-3701 Veh Maint- Truck Rehab	\$ -	\$ -	\$ -	\$ -	\$ 2,500
02-02-61-4009 Prof Svcs - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 15,500
02-02-61-8000 Gas Utilities	\$ 2,828	\$ 3,749	\$ 4,500	\$ 4,300	\$ 4,500
02-02-61-8500 Electric Utilities	\$ 77,614	\$ 76,113	\$ 81,500	\$ 75,000	\$ 89,000
02-02-61-9000 OUTSIDE SERVICES	\$ 39,726	\$ 72,301			\$ -
02-02-61-9013 Contract Svc- Emerg Rep & Rest	\$ -	\$ -	\$ 32,500	\$ 32,000	\$ 32,500
02-02-61-9024 Contract Svc- Water Testing	\$ -	\$ -	\$ 3,500	\$ 3,550	\$ 3,600
02-02-61-9026 Contract Svc- Inst. Calib.	\$ -	\$ -	\$ 400	\$ -	\$ 400
02-02-61-9028 Contract Svc- JULIE	\$ -	\$ -	\$ 3,300	\$ 2,850	\$ 3,300
02-02-61-9030 Contract Svc- Large Metr Test	\$ -	\$ -	\$ 3,100	\$ 3,100	\$ 3,100
02-02-61-9101 Generator Maint	\$ -	\$ -	\$ 12,000	\$ 11,500	\$ 12,500
02-02-61-9102 Hydrant Painting	\$ -	\$ -	\$ 10,000	\$ 9,900	\$ 11,500
02-02-61-9103 Lift Station Maint	\$ -	\$ -	\$ 1,300	\$ 1,300	\$ 1,300
02-02-61-9104 Root Cutting & Televising	\$ -	\$ -	\$ 20,000	\$ 14,100	\$ 53,000
02-02-61-9105 Sanitary Sewer Emerg Repairs	\$ -	\$ -	\$ 20,000	\$ 18,000	\$ 20,000
02-02-61-9106 SCADA System Maint	\$ -	\$ -	\$ 3,000	\$ 2,500	\$ 7,000
02-02-61-9107 Valve Repair/ Replace	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 27,000
02-02-61-9108 Valve Maint. - Resvior	\$ -	\$ -	\$ 3,600	\$ 3,000	\$ 3,600
02-02-61-9110 Remote Read Center Maint	\$ -	\$ -	\$ 1,390	\$ 2,290	\$ 2,300
02-02-61-9117 Contract Svc- Valve Turning	\$ -	\$ -	\$ 12,000	\$ 11,200	\$ 12,400
02-02-61-9500 Water Purchase	\$ 1,153,919	\$ 1,164,236	\$ 1,164,400	\$ 1,130,000	\$ 1,190,000
02-02-61-9600 Sanitary Sewer Charge	\$ 1,475,762	\$ 1,403,481	\$ 1,509,000	\$ 1,400,000	\$ 1,475,000
02-02-61-9700 Sewer Transmission Fee	\$ <u>7,784</u>	\$ <u>7,784</u>	\$ <u>8,000</u>	\$ <u>7,800</u>	\$ <u>8,000</u>
	\$ 2,790,143	\$ 2,772,099	\$ 2,931,990	\$ 2,770,570	\$ 3,013,500

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Fund	Operations	02-02
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EXPENDITURE DETAIL CONTINUED

<u>COMMODITIES</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
					-
02-02-62-3000 Maintenance Materials	\$ 17,783	\$ 14,037			
02-02-62-3034 Maint Mat- Safety Supplies	\$ -	\$ -	\$ 500	\$ 250	\$ 500
02-02-62-3050 Maint Mat- Chlorine/Comp Gas & Det Solution	\$ -	\$ -	\$ 2,000	\$ 400	\$ 2,000
02-02-62-3053 Maint Mat- Gravel	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
02-02-62-3057 Maint Mat- JULIE Marking	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
02-02-62-3058 Maint Mat- Lift Station Cleaning	\$ -	\$ -	\$ 2,200	\$ -	\$ 1,200
02-02-62-3059 Maint Mat- Meter Pit Repair Parts/ Bbox Repair	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
02-02-62-3060 Maint Mat- Misc, Hardware, Paint, Paper Goods	\$ -	\$ -	\$ 2,500	\$ 2,200	\$ 2,200
02-02-62-3062 Maint Mat- Repair Clamps & Fittings	\$ -	\$ -	\$ 5,000	\$ 3,000	\$ 5,000
02-02-62-3063 Maint Mat- Stand-by Generator	\$ -	\$ -	\$ 500	\$ 500	\$ 500
02-02-62-3064 Maint Mat- Valve Keys and Small Tools	\$ -	\$ -	\$ 1,000	\$ 500	\$ 750
02-02-62-3065 Maint Mat- Valve Repair	\$ -	\$ -	\$ 900	\$ 500	\$ 500
02-02-62-3068 Maint Mat- Hydrant Parts & Access	\$ -	\$ -	\$ 3,500	\$ 2,700	\$ 3,000
02-02-62-3600 Water Meters	\$ 1,855	\$ 4,963	\$ 4,500	\$ 4,500	\$ 4,500
	\$ 19,638	\$ 19,000	\$ 26,800	\$ 18,750	\$ 24,350
<u>OTHER CHARGES</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-02-63-1000 Memberships	\$ 563	\$ 504	\$ 600	\$ 600	\$ 600
02-02-63-3000 Professional Development	\$ 35	\$ 581	\$ 600	\$ 300	\$ 500
02-02-63-6000 Uniforms	\$ 2,220	\$ 2,611	\$ 2,200	\$ 2,160	\$ 2,500
02-02-63-8600 Minor Equipment	\$ 890	\$ 2,063	\$ 1,300	\$ 1,300	\$ 1,300
02-02-81-5003 Hydrant Replacement	\$ -	\$ -	\$ -	\$ -	\$ 27,000
02-02-63-9000 Business Expenses	\$ 2,031	\$ 1,665	\$ 1,000	\$ 1,800	\$ 2,000
	\$ 5,739	\$ 7,424	\$ 5,700	\$ 6,160	\$ 33,900
<u>TRANSFERS</u>					-
02-02-98-1200 Transfer Out- VMF	\$ 52,230	\$ 52,370	\$ 53,000	\$ 38,040	\$ 55,400
	\$ 52,230	\$ 52,370	\$ 53,000	\$ 38,040	\$ 55,400
TOTAL DISBURSEMENTS	\$ 3,270,624	\$ 3,278,387	\$ 3,444,990	\$ 3,250,520	\$ 3,556,050

2014 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	Capital Projects	07-01

Function

This is the capital improvements funding arm of the Water & Sanitary Sewer system. Revenues are derived chiefly from development-related sources, in the form of connection tap-on fees charged at the time new users are added to the systems. Funding for Water & Sewer Improvements also comes in the form of inter-fund transfers General Fund available and unobligated reserves. Reserves may accumulate in the Water & Sewer Improvement Fund in the years in which capital improvements are low to be used on infrastructure projects at a later date.

Significant Goals/Objectives

- Continue Automatic Water Metering System Conversion: Implement the third year of this multi-year project.
- Complete water main replacement for Middlebury Lane, Bedford Court, Westwood Lane and Riverwoods Road.
- Rehabilitate 2,000 feet of pipe in the Village sanitary sewer system.

Major Budget Changes

- None

Capital Projects

Shake Roof Replacement – Various Locations	\$81,000
Automated Meter Reading System (Year 3 of 5)	\$173,000
Complete Hydraulic Water Model	\$10,000
Watermain Replacement - Westwood, Middlebury, Bedford, Riverwoods (Construction)	\$1,125,000
Watermain Replacement – Westwood, Middlebury, Bedford, Riverwoods (Engineering Construction Services)	\$75,000
One-Ton Utility Truck Replacement	\$78,000
Software – Utility Billing	\$31,500
Miscellaneous Repairs	\$100,000
Sanitary Sewer Study (Evaluation)	\$40,000
Sanitary Inflow & Infiltration Study	\$56,500

Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
EDU Connections	14	21	53	58	105

Staffing: No staff is funded through this account.

2014 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	Capital Projects	07-01

EXPENDITURE SUMMARY

Disbursements	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	<u>\$ 240,083</u>	<u>\$ 231,014</u>	<u>\$ 1,471,000</u>	<u>\$ 483,191</u>	<u>\$ 1,957,300</u>
TOTAL	\$ 240,083	\$ 231,014	\$ 1,471,000	\$ 483,191	\$ 1,957,300

2014 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	Capital Projects	07-01

REVENUE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>LICENSES & FEES</u>					
07-00-75-4186 Connection Fees	\$ 58,776	\$ 38,143	\$ 191,000	\$ 196,000	\$ 280,000
	\$ 58,776	\$ 38,143	\$ 191,000	\$ 196,000	\$ 280,000
<u>MISCELLANEOUS REVENUE</u>					
07-00-90-4430 Other Income	\$ -	\$ -	\$ -	\$ 6,500	\$ -
	\$ -	\$ -	\$ -	\$ 6,500	\$ -
<u>OTHER INCOME</u>					
07-00-95-4510 Interest Income	\$ 1,564	\$ 1,535	\$ 1,000	\$ 2,700	\$ 2,000
	\$ 1,564	\$ 1,535	\$ 1,000	\$ 2,700	\$ 2,000
<u>TRANSFERS</u>					
07-00-98-0126 Transfer In- General Fund	\$ 700,000	\$ 1,090,400	\$ 1,087,300	\$ -	\$ 716,300
	\$ 700,000	\$ 1,090,400	\$ 1,087,300	\$ -	\$ 716,300
TOTAL REVENUES	\$ 760,340	\$ 1,130,078	\$ 1,279,300	\$ 205,200	\$ 998,300
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 760,340	\$ 1,130,078	\$ 1,279,300	\$ 205,200	\$ 998,300

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Improvement Fund	Capital Projects	07-01
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>CAPITAL OUTLAY</u>					
07-01-80-2006 PWF - Exhaust Ventilation		\$ -	\$ 16,500	\$ 10,395	\$ -
07-01-80-2008 PWF- Door Replace Utility Station		\$ -	\$ 25,000	\$ 23,750	\$ -
07-01-80-2103 Shake Roof Replace VH		\$ -	\$ 22,500	\$ -	\$ 81,000
07-01-80-2104 Flat Roof Replace VH		\$ -	\$ 69,500	\$ -	\$ -
07-01-80-2204 Flat Roof Replace PW		\$ -	\$ -	\$ -	\$ -
07-01-80-7004 Veh- Rehab Trucks		\$ -	\$ 8,000	\$ 7,000	\$ -
07-01-80-7006 Veh- Rehab Truck (#251)		\$ -	\$ 17,000	\$ 17,000	\$ -
07-01-80-7007 Veh: Wheel Balancer		\$ -	\$ 1,000	\$ 455	\$ -
07-01-80-9900 Loan Payments	\$ 187,282	\$ 187,281	\$ 801,000	\$ 187,291	\$ 187,300
07-01-81-5001 Automated Meter Reading System (Year 2 of 5)			\$ 100,500	\$ 100,500	\$ 173,000
07-01-81-5002 Transmission Main - 30" Corrosion Survey - Detailed Testing			\$ 25,000	\$ 15,000	\$ -
07-01-81-5003 Hydrant Replacement			\$ 45,000	\$ 18,000	\$ -
07-01-81-5005 Reservoir - Westside - Pump Logic Control (Cont. 2013)			\$ 70,000	\$ 32,800	\$ -
07-01-81-5006 Watermain Replacement - Westwood - Riverwoods to Fox Trail (Design)			\$ 90,000	\$ 23,550	\$ -
07-01-81-5007 Watermain Replacement - Riverwoods Road at Fox Trail (Design & Construction)			\$ 65,000	\$ 23,550	\$ -
07-01-81-5008 Hydraulic Water Model			\$ 40,000	\$ 10,000	\$ 10,000
07-01-81-5020 Westwood/30 Riverwoods Watermain Replace Const.					\$ 1,125,000
07-01-81-5021 Westwood/30 Riverwoods Watermain Replace Const. Eng.					\$ 75,000
07-01-81-7236 One Ton Utility Truck (236)					\$ 78,000
07-01-81-9001 Software- Utility Billing		\$ -			\$ 31,500
07-01-82-5001 Lift Station - Londonderry Lane - Generator Replacement (Cont. 2013)	\$ -	\$ -	\$ 50,000	\$ -	\$ -
07-01-82-5002 Sanitary Sewer Repair - 10 Oxford	\$ -	\$ -	\$ 25,000	\$ 13,900	\$ -
07-01-82-5010 Miscellaneous Repairs	\$ -	\$ -	\$ -	\$ -	\$ 100,000
07-01-82-5101 Eng. Svcs. Sanitary Rehab.	\$ -	\$ -	\$ -	\$ -	\$ 40,000
07-01-82-5200 Inflow & Infiltration Study		\$ -			\$ 56,500
07-01-64-1000 Motor Equipment	\$ 8,448	\$ 1,863			\$ -
07-01-64-2000 Office Equipment	\$ 1,002	\$ 1,874			\$ -
07-01-64-3000 Capital Projects	\$ 39,891	\$ 26,383			\$ -
07-01-64-4000 Other Equipment	\$ 3,460	\$ 13,613	\$ -	\$ -	\$ -
	\$ 240,083	\$ 231,014	\$ 1,471,000	\$ 483,191	\$ 1,957,300
TOTAL DISBURSEMENTS	\$ 240,083	\$ 231,014	\$ 1,471,000	\$ 483,191	\$ 1,957,300



OTHER FUNDS

This section describes activity in special revenue funds. These funds generally have only one major source of income, and that revenue is intended by law to be spent for one specific purpose. Under generally accepted accounting practices and local, state and federal laws, we cannot "commingle" these revenue sources with General Fund revenues.

The funds outlined in this section are:

FUND NUMBER	FUND	PRIMARY REVENUE SOURCE
03-01	Motor Fuel Tax	State Motor Fuel Tax Allocation Based Upon Population
05-01	Police Pension	Property Tax and Payroll Deduction
06-01	Retirement	Property Tax and Payroll Deduction
11-05	Fraud, Alcohol, Drug Enforcement	Proceeds from Police Cases
12-01	Vehicle Maintenance	Fund Transfers from General Fund and Water & Sewer Fund Accounts for which Vehicles are Serviced
17-01	E-911	Landline Surcharge & Wireless Carrier Surcharge
18-01	Park Development Fund	Donations
20-01	Special Service Area (SSA) Sedgebrook	Property Tax Levy
21-01	Special Service Area (SSA)Traffic Signal SSA	Property Tax Levy

2015 Annual Budget Program Activity Summary		
Motor Fuel Tax (MFT) Fund	Public Works	03-01

Function

This fund tracks receipt and disbursement of the Village’s allocation of the Illinois Motor Fuel Tax. By state law, the funds may only be spent on certain improvements to public roads. Along with allocations from the General Fund, MFT funds are used for various road improvements.

Significant Goals/Objectives

- Resurface the following streets:
 - Victoria Lane – East
 - Victoria Lane – West
 - Kensington Drive
 - Coldstream Circle
 - Coventry Lane

Major Budget Changes

- None.

Fund Balance

- As of 1/1/2014 \$117,480
- Projected 12/31/2014: \$158,385

Capital Projects

For capital projects, please see Capital Improvement Fund pages.

Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Miles of Streets Resurfaced	1.17	1.03	0.95	0.95	0.95

Staffing

- No staff is funded through this account.

**2015 Annual Budget
Program Activity Summary**

Motor Fuel Tax (MFT) Fund	Public Works	03-01
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EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	<u>\$ 217,000</u>	<u>\$ 175,000</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>\$ 175,000</u>
TOTAL	\$ 217,000	\$ 175,000	\$ 170,000	\$ 170,000	\$ 175,000

**2015 Annual Budget
Program Activity Summary**

Motor Fuel Tax (MFT) Fund	Public Works	03-01
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REVENUE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>ALLOTMENTS, GRANTS & REIMBURSEMENTS</u>					
03-00-85-4330 Allotments	\$ 219,758	\$ 217,382	\$ 171,000	\$ 180,000	\$ 182,000
03-00-85-4331 Allotments- IL Jobs Now	\$ -	\$ -	\$ -	\$ 30,600	\$ -
	\$ 219,758	\$ 217,382	\$ 171,000	\$ 210,600	\$ 182,000
<u>OTHER INCOME</u>					
03-00-95-4510 Interest Income	\$ 181	\$ 215	\$ 200	\$ 340	\$ 200
	\$ 181	\$ 215	\$ 200	\$ 340	\$ 200
TOTAL REVENUE	\$ 219,939	\$ 217,597	\$ 171,200	\$ 210,940	\$ 182,200
USE OF RESERVES	\$ -				
FUNDS AVAILABLE	\$ 219,939	\$ 217,597	\$ 171,200	\$ 210,940	\$ 182,200

EXPENDITURE DETAIL

CAPITAL OUTLAY

03-01-88-5009 Infra- Road Resurfacing	\$ 217,000	\$ 175,000	\$ 170,000	\$ 170,000	\$ 175,000
	\$ 217,000	\$ 175,000	\$ 170,000	\$ 170,000	\$ 175,000
TOTAL DISBURSEMENTS	\$ 217,000	\$ 175,000	\$ 170,000	\$ 170,000	\$ 175,000

**2015 Annual Budget
Program Activity Summary**

Police Pension Fund	Finance	05-01
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Function

The Lincolnshire Police Pension Fund and its governing board were established by State Statutes and authorized by Village Ordinance. The pension fund's revenue source is a combination of monies collected from Village contributions (property taxes), participant contributions, and investment income. Pension expenditures include retirement, disability and death benefits payable to annuitants. Outside Financial Managers investment funds based on directions provided by the five member Police Pension Board. The composition of the Police Pension Board is governed by State statute and is made up of the following individuals: two members appointed by the Mayor and Board of Trustees, two members elected from among the active Police Officers, and one retiree representative.

Significant Goals/Objectives

- Maximize the rate of return on the investments.
- 2014 Property Tax levy is based on the Police Pension Board annual request. This request is based upon the following actuarial assumptions- 15 year amortization period, 6.5% investment return, Entry Age Normal Level Dollar Cost Method, Level Percentage of Payroll (closed) amortization period, with a 100% funding goal. Last year, the Village Board had a discussion regarding whether the Police Pension Fund should follow an amortization period similar to that used by the Illinois Municipal Retirement Fund (IMRF) for the Village's non-sworn personnel. Using similar amortization periods would help Village Board and staff in determining the appropriate annual funding strategy for each retirement fund. If the Police Pension was funded based upon a 26 year amortization period, the amount of the annual contribution would be approximately \$69,000 less than the current request.
- Implement GASB 68: Accounting and Financial Reporting for Pensions

Major Budget Changes

Capital Projects - None

Performance Indicators

Source: Actuarial Valuation Report prepared June for year beginning January 1

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Actual 2014	Budget 2015
Funded %- EAN	88.9%	87.1%	89.8%	90.0%	87.8%	90%
Funded %- PUC	96.2%	88.7%	89.3%	n/a	95.4%	n/a
Investment Return	0.2%	8.2%	13.5%	6.5%	unknown	6.5%
Max % Equity Investments	45%	45%	55%	55%	55%	55%

EAN= Entry Age Normal PUC= Projected Unit Credit

2015 Annual Budget Program Activity Summary		
Police Pension Fund	Finance	05-01

Participants

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Actual 2014	Budget 2015
Active Members	23	23	24	24	23	24
Normal Retirees	8	10	10	11	10	11
Disabled Retirees	3	3	3	3	3	3
Survivors (Widows)	1	1	1	1	1	1
TOTAL	35	37	38	39	37	39

Police Pension Fund Revenue Explanation

Property Taxes: The Police Pension Board annually requests an employer contribution to fund police pension benefits. As provided by state law, the Village Board reviews the request, reviews pension funding goals, and considers the impact to tax payers before determining the tax levy. The 2015 projected income is based on the Police Pension Board's 2014 contribution request.

Employee Contributions: This is the employee contribution (effective 1-1-2001) equal to 9.91% of each sworn Police Officer's base salary deducted each pay period.

Investment Income: This is the interest earned on money market accounts, certificate of deposits, fixed income and equity investments. The available funds, not needed for upcoming expenses, are actively invested by managers.

EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 82,961	\$ 14,638	\$ 102,000	\$ 105,590	\$ 107,600
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 786,342	\$ 808,942	\$ 1,039,000	\$ 909,376	\$ 1,104,300
TOTAL	\$ 869,303	\$ 823,580	\$ 1,141,000	\$ 1,014,966	\$ 1,211,900

**2015 Annual Budget
Program Activity Summary**

Police Pension Fund	Finance	05-01
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REVENUE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>TAXES</u>					
05-00-70-4070 Property Tax	\$ 961,520	\$ 859,747	\$ 586,000	\$ 586,000	\$ 623,300
	\$ 961,520	\$ 859,747	\$ 586,000	\$ 586,000	\$ 623,300
<u>MISCELLANEOUS REVENUE</u>					
05-00-90-4425 Employee Contributions	\$ 190,630	\$ 205,431	\$ 216,000	\$ 208,000	\$ 213,600
05-00-90-4430 Other Income	\$ -	\$ -	\$ -	\$ 31,000	\$ -
	\$ 190,630	\$ 205,431	\$ 216,000	\$ 239,000	\$ 213,600
<u>OTHER INCOME</u>					
05-00-95-4510 Investment Income	\$ 378,881	\$ 2,247,966	\$ 339,000	\$ 289,000	\$ 375,000
	\$ 378,881	\$ 2,247,966	\$ 339,000	\$ 289,000	\$ 375,000
<u>TRANSFER IN</u>					
05-00-98-0126 Transfer In- General Fund	\$ 66	\$ 200,029	\$ -	\$ -	\$ -
	\$ 66	\$ 200,029	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 1,531,097	\$ 3,513,173	\$ 1,141,000	\$ 1,114,000	\$ 1,211,900

**2015 Annual Budget
Program Activity Summary**

Police Pension Fund	Finance	05-01
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EXPENDITURE DETAIL

<u>CONTRACTUAL SERVICE</u>						
05-01-61-4000	PROFESSIONAL SERVICES					
05-01-61-4001	Prof Serv- Actuary	\$ 2,250	\$ -	\$ 3,000	\$ 2,750	\$ 3,000
05-01-61-4005	Prof Serv- Bookkeeping	\$ 10,345	\$ 11,950	\$ 11,000	\$ 11,000	\$ 11,000
05-01-61-4007	Prof Serv- IDOI	\$ -	\$ -	\$ -	\$ 3,300	\$ 3,600
05-01-61-4013	Prof Serv- Legal Fees	\$ 600	\$ -	\$ 3,000	\$ 3,500	\$ 4,000
05-01-61-4017	Prof Serv- Medical Exams	\$ 1,461	\$ -	\$ 1,000	\$ 1,200	\$ 2,000
05-01-61-9000	OUTSIDE SERVICES					
05-01-61-4030	Contract Svc- Banking charges	\$ 3,965	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
05-01-61-4031	Contract Svc- Invst Adv & Misc	\$ 61,672	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
05-01-61-4032	Contract Svc- Fiduciary Ins	\$ 2,668	\$ 2,688	\$ 3,000	\$ 2,840	\$ 3,000
		\$ 82,961	\$ 14,638	\$ 102,000	\$ 105,590	\$ 107,600
<u>OTHER CHARGES</u>						
05-01-63-1000	Memberships- IPPFA	\$ 787	\$ -	\$ 1,000	\$ 775	\$ 1,000
05-01-63-3000	Professional Development	\$ 6,703	\$ 7,770	\$ 8,000	\$ 3,601	\$ 8,000
		\$ 7,490	\$ 7,770	\$ 9,000	\$ 4,376	\$ 9,000
<u>PENSION BENEFITS</u>						
05-01-70-9510	Retirement & Reserves	\$ 778,852	\$ 801,172	\$ 1,030,000	\$ 836,000	\$ 1,095,300
05-01-70-9530	Refund / Transfer Contributions	\$ -	\$ -	\$ -	\$ 69,000	\$ -
		\$ 778,852	\$ 801,172	\$ 1,030,000	\$ 905,000	\$ 1,095,300
TOTAL DISBURSEMENTS		\$ 869,303	\$ 823,580	\$ 1,141,000	\$ 1,014,966	\$ 1,211,900

**2015 Annual Budget
Program Activity Summary**

Retirement Fund	Finance	06-01
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Function

This fund reports the employer's share of expenditures to IMRF and Social Security. This fund does not include the employee's cost sharing portion. The levy authority in the Illinois Pension Code requires the separate reporting of both obligations for tax levy purposes. All non-sworn personnel participate in Social Security; and State Law requires those employees working in excess of the 1,000 hour standard must participate in the Illinois Municipal Retirement Fund program. This fund excludes sworn personnel's retirement costs (see Police Pension Fund 05-01).

Significant Goals/Objectives

- Improve Funding level by 3% in calendar years 2015, 2016, 2017
- Implement GASB 68: Accounting and Financial Reporting for Pensions

Budget Changes

Staff's voluntary participation in the Flexible Benefits Program reduces both the employee and employer Social Security costs; therefore, Flex Spending Administrative costs have been added to this fund.

Capital Projects: None

Performance Indicators

	Actual <u>2010</u>	Actual <u>2011</u>	Actual <u>2012</u>	Actual <u>2013</u>
IMRF unfunded liability	\$2.72m	\$2.94m	\$3.71m	\$3.82m
Funded Ratio %	77.32%	73.66%	63.40%	58.97%

Participants

	Actual <u>2011</u>	Actual <u>2012</u>	Actual <u>2013</u>	Actual <u>2014</u>
Admin/Finance	6	6	6	7
Community Dev.	5	5	5	5
Public Works	20	20	22	21
Police non-sworn	<u>6</u>	<u>6</u>	<u>4</u>	<u>4</u>
TOTAL	37	37	35	36

Revenue Sources

Property Taxes: The Village levies a property tax to fund a portion of the employer contributions to IMRF and Social Security. There is a one year lag between the time the Property Tax is levied and the time it is received by the Village. The 2015 proposed income in this line item is based on the 2014 anticipated property tax levy.

**2015 Annual Budget
Program Activity Summary**

Retirement Fund	Finance	06-01
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Transfer In - Water/Sewer Operation Fund Contribution: This amount is calculated based upon budgeted Water & Sewer Fund salaries. Since the Water & Sewer Fund is an enterprise fund, IMRF and Social Security employer contributions are paid from that fund relative to the salaries for that fund. Contributions are then transferred to the Retirement Fund to make the proper contributions for all IMRF employees.

Transfer In - Vehicle Maintenance Fund Contributions: This amount is calculated based upon budgeted Vehicle Maintenance Fund salaries. Since the Vehicle Maintenance Fund is an internal service fund, IMRF and Social Security employer contributions are paid from that fund relative to the salaries paid by that fund. Vehicle Maintenance Fund contributions are then transferred to the Retirement Fund to make the proper contributions for all civilian employees.

EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	<u>\$ 678,282</u>	<u>\$ 704,549</u>	<u>\$ 1,136,200</u>	<u>\$ 878,420</u>	<u>\$ 917,805</u>
TOTAL	\$ 678,282	\$ 704,549	\$ 1,136,200	\$ 878,420	\$ 917,805

**2015 Annual Budget
Program Activity Summary**

Retirement Fund	Finance	06-01
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REVENUE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>TAXES</u>					
06-00-70-4070 Property Tax- IMRF	\$ 280,681	\$ 494,398	\$ 756,100	\$ 556,100	\$ 581,800
06-00-70-4071 Property Tax- FICA	<u>\$ 195,049</u>	<u>\$ -</u>	<u>\$ 205,000</u>	<u>\$ 207,800</u>	\$ 217,180
	\$ 475,730	\$ 494,398	\$ 961,100	\$ 763,900	\$ 798,980
<u>OTHER INCOME</u>					
06-00-95-4510 Interest Income	<u>\$ 295</u>	<u>\$ 284</u>	<u>\$ 155</u>	<u>\$ 220</u>	\$ 155
	\$ 295	\$ 284	\$ 155	\$ 220	\$ 155
<u>TRANSFERS</u>					
06-00-98-0201 Transfer In- WS Oper Fund	\$ 119,357	\$ 128,634	\$ 133,700	\$ 88,300	\$ 94,250
06-00-98-1200 Transfer In- VMF	\$ 28,361	\$ 30,252	\$ 41,245	\$ 22,900	\$ 24,420
06-00-98-1700 Transfer In- E911	<u>\$ 60,240</u>	<u>\$ 48,015</u>	<u>\$ -</u>	<u>\$ -</u>	\$ -
	\$ 207,958	\$ 206,901	\$ 174,945	\$ 111,200	\$ 118,670
TOTAL REVENUE	\$ 683,983	\$ 701,583	\$ 1,136,200	\$ 875,320	\$ 917,805
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 683,983	\$ 701,583	\$ 1,136,200	\$ 875,320	\$ 917,805

EXPENDITURE DETAIL

<u>OTHER CHARGES</u>					
06-01-61-4004 Prof Serv: Flex Administration	\$ -	\$ -	\$ -	\$ 2,300	\$ 2,400
06-01-63-9003 Taxpayer Refunds	<u>\$ 6,256</u>	<u>\$ 3,966</u>	<u>\$ 6,400</u>	<u>\$ 6,400</u>	\$ 6,400
	\$ 6,256	\$ 3,966	\$ 6,400	\$ 8,700	\$ 8,800
<u>PENSION BENEFITS</u>					
06-01-70-9000 BUSINESS EXPENSE					
06-01-70-9101 IMRF	\$ 450,257	\$ 469,391	\$ 862,980	\$ 653,620	\$ 689,105
06-01-70-9200 FICA Expense	<u>\$ 221,769</u>	<u>\$ 231,192</u>	<u>\$ 266,820</u>	<u>\$ 216,100</u>	\$ 219,900
	\$ 672,026	\$ 700,583	\$ 1,129,800	\$ 869,720	\$ 909,005
TOTAL DISBURSEMENTS	\$ 678,282	\$ 704,549	\$ 1,136,200	\$ 878,420	\$ 917,805

2015 Annual Budget Program Activity Summary		
Fraud, Drug, and Alcohol Enforcement Fund	Police	11-05

Function

This fund receives revenues from court-awarded forfeitures of seized assets and fines assessed pursuant to state statutes. These revenues pay for investigative and enforcement expenses in these specific areas not funded by the Police Department's regular budget. Vehicles, specialized equipment, and training may also be purchased with these funds.

Significant Goals/Objectives

The expense budget is based on cash reserves on hand at the start of the fiscal year.

Major Budget Changes

None

Capital Projects

None

Performance Indicators

Not Applicable

Staffing

EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ 32,740	\$ 60,400	\$ 16,500	\$ 59,418
TOTAL	\$ -	\$ 32,740	\$ 60,400	\$ 16,500	\$ 59,418

**2015 Annual Budget
Program Activity Summary**

Fraud, Drug, and Alcohol Enforcement Fund	Police	11-05
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REVENUE / DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>OTHER INCOME</u>					
11-00-80-4281 Fraud Forfeiture Revenue	\$ -	\$ 425	\$ -	\$ 200	\$ -
11-00-80-4283 Alcohol Enforce Rev.	\$ -	\$ 21,415	\$ -	\$ 11,600	\$ -
11-00-80-4285 Drug Forfeiture Revenue	<u>\$ -</u>	<u>\$ 4,091</u>	<u>\$ -</u>	<u>\$ 1,115</u>	<u>\$ -</u>
	\$ -	\$ 25,931	\$ -	\$ 12,915	\$ -
 TOTAL REVENUE	\$ -	\$ 25,931	\$ -	\$ 12,915	\$ -
 USE OF RESERVES	\$ -	\$ -	\$ 60,400	\$ 16,500	\$ 59,418
 FUNDS AVAILABLE	\$ -	\$ 25,931	\$ 60,400	\$ 29,415	\$ 59,418

EXPENDITURE DETAIL

<u>OTHER CHARGES</u>					
11-05-63-8100 Fraud Forfeiture Exp	\$ -	\$ 5,304	\$ 25,000	\$ 10,500	\$ 22,180
11-05-63-8300 Alcohol Enforcement Exp.	\$ -	\$ 6,725	\$ 28,000	\$ -	\$ 37,238
11-05-63-8301 Vehicle	\$ -	\$ 20,711	\$ -	\$ -	\$ -
11-05-63-8310 In-Car Video Camera	\$ -	\$ -	\$ 6,400	\$ 6,000	\$ -
11-05-63-8500 Drug Forfeiture Exp	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>
	\$ -	\$ 32,740	\$ 60,400	\$ 16,500	\$ 59,418
 <u>CAPITAL OUTLAY</u>	\$ -	\$ -	\$ -	\$ -	\$ -
 TOTAL DISBURSEMENTS	\$ -	\$ 32,740	\$ 60,400	\$ 16,500	\$ 59,418

**2015 Annual Budget
Program Activity Summary**

Vehicle Maintenance Fund	Public Works	12-01
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Function

The Public Works Vehicle Maintenance Division is responsible for maintenance of 77 Village-owned vehicles/large equipment; small equipment such as pumps, saws, and generators; and seven stand-by generators which supply emergency power to the water reservoirs and sanitary sewer lift stations.

The revenues and expenditures related to the Vehicle Maintenance Division are budgeted and tracked in the Vehicle Maintenance and Operations Fund. This fund is an internal service fund and is used to account for the costs of operating and maintaining vehicles and equipment used by various Village departments. The cost for operation and maintenance of vehicles and equipment is allocated to appropriate departments.

Significant Goals/Objectives

- Conduct preventative maintenance programs.
- Conduct the fuel tank monitoring program.
- Conduct safety training for the use of Village vehicles and equipment.
- Evaluate equipment for replacement in accordance with the 10 year Capital Improvement Program

Major Budget Changes

- **Capital Equipment:** All major equipment and vehicle replacements can be found in the General Capital Budget.

Capital Projects

- None.

Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Gallons Diesel Used/ Vehicle-Equip.	360	487.8	467.0	447	457
Gallons Gasoline Used/ Vehicle-Equip	800	801.7	800	792	800
Preventative Maint. Hours/ Vehicle	7.5	7.0	7.1	7.0	7.0
Work Orders Completed - Hours	3,125.5	2,630.5	2,500	2,300	2500
Total Hours/ Vehicle-Equip. Maintained	69	69	70	66	70

Staffing

Staffing (Full-Time Equivalent)	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Automotive Servicer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Total:	2.25	2.25	2.25	2.25	2.25

**2015 Annual Budget
Program Activity Summary**

Vehicle Maintenance Fund	Public Works	12-01
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EXPENDITURE SUMMARY

Disbursements	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 159,291	\$ 147,418	\$ 150,100	\$ 154,400	\$ 158,120
Contractual Services	\$ 78,226	\$ 85,015	\$ 106,274	\$ 101,561	\$ 136,150
Commodities	\$ 164,891	\$ 193,442	\$ 216,600	\$ 176,550	\$ 216,200
Other Charges	\$ 5,107	\$ 18,930	\$ 13,800	\$ 19,430	\$ 21,600
Transfers	<u>\$ 28,406</u>	<u>\$ 30,358</u>	<u>\$ 41,245</u>	<u>\$ 22,900</u>	<u>\$ 24,420</u>
TOTAL	\$ 435,921	\$ 475,163	\$ 528,019	\$ 474,841	\$ 556,490

REVENUE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>TRANSFERS</u>					
12-00-98-0100 Transfer In: General Fund	\$ 470,070	\$ 471,330	\$ 476,500	\$ 342,000	\$ 498,350
12-00-98-0202 Transfer In: WS Oper Fund	<u>\$ 52,230</u>	<u>\$ 2,370</u>	<u>\$ 53,000</u>	<u>\$ 38,000</u>	<u>\$ 55,400</u>
TOTAL REVENUES	\$ 522,300	\$ 473,700	\$ 529,500	\$ 380,000	\$ 553,750

**2015 Annual Budget
Program Activity Summary**

Vehicle Maintenance Fund	Public Works	12-01
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
PERSONNEL EXPENSES					
12-01-60-1000 Regular Salaries	\$ 154,779	\$ 139,943	\$ 145,100	\$ 142,800	\$ 150,120
12-01-60-2000 Overtime Salaries	\$ 4,512	\$ 7,475	\$ 5,000	\$ 11,600	\$ 8,000
	\$ 159,291	\$ 147,418	\$ 150,100	\$ 154,400	\$ 158,120
CONTRACTUAL SERVICES					
12-01-61-3000 Equipment Maintenance	\$ 875	\$ 1,059	\$ 1,800	\$ 1,200	\$ 1,800
12-01-61-3701 Veh Maint- Truck Rehab	\$ -	\$ -	\$ -	\$ -	\$ 22,500
12-01-61-8700 Medical Insurance	\$ 20,214	\$ 20,527			
12-01-61-8701 Medical Premiums- Health	\$ -	\$ -	\$ 22,700	\$ 23,400	\$ 24,100
12-01-61-8702 Medical Premiums- Dental	\$ -	\$ -	\$ 2,300	\$ 2,300	\$ 2,300
12-01-61-8703 Medical Premiums- Life	\$ -	\$ -	\$ 200	\$ 400	\$ 300
12-01-61-8800 General Insurance	\$ 15,797	\$ 18,751	\$ -	\$ -	
12-01-61-8800 Property/Liability Ins	\$ -	\$ -	\$ 6,650	\$ 7,050	\$ 7,050
12-01-61-8801 Workers Comp	\$ -	\$ -	\$ 10,680	\$ 9,850	\$ 10,980
12-01-61-8802 High Excess Liability Pool	\$ -	\$ -	\$ 1,260	\$ 1,245	\$ 1,390
12-01-61-8803 HELP- Beach Endorsement	\$ -	\$ -	\$ 470	\$ 450	\$ 490
12-01-61-8804 National Flood Insurance	\$ -	\$ -	\$ 114	\$ 136	\$ 140
12-01-61-9000 OUTSIDE SERVICES	\$ 41,340	\$ 44,678			
12-01-61-9005 Contract Svc- Car Wash	\$ -	\$ -	\$ 3,300	\$ 3,300	\$ 3,300
12-01-61-9014 Contract Svc- Equip Rental	\$ -	\$ -	\$ 2,200	\$ 2,100	\$ 2,200
12-01-61-9020 Contract Svc- Dealer Repairs	\$ -	\$ -	\$ 40,000	\$ 24,200	\$ 40,000
12-01-61-9021 Contract Svc- Fuel Tank Maint.	\$ -	\$ -	\$ 5,000	\$ 5,200	\$ 5,000
12-01-61-9025 Cont Svc- Inspect & Testing	\$ -	\$ -	\$ 2,100	\$ 1,680	\$ 2,100
12-01-61-9040 Contract Svc- Painting	\$ -	\$ -	\$ 1,000	\$ 600	\$ 1,000
12-01-61-9043 Contract Svc- Parts Cleaning	\$ -	\$ -	\$ 1,500	\$ 1,450	\$ 1,500
12-01-61-9071 Contract Svc- Veh Incident Rep	\$ -	\$ -	\$ 5,000	\$ 17,000	\$ 10,000
	\$ 78,226	\$ 85,015	\$ 106,274	\$ 101,561	\$ 136,150
COMMODITIES					
12-01-62-3000 MAINTENANCE MATERIALS	\$ 4,567	\$ 4,455	\$ -	\$ -	\$ -
12-01-62-3034 Maint Mat- Safety Supplies	\$ -	\$ -	\$ 800	\$ 750	\$ 800
12-01-62-3066 Maint Mat- Cleaning Supplies	\$ -	\$ -	\$ 2,000	\$ 1,300	\$ 1,500
12-01-62-3067 Maint Mat- Parts	\$ -	\$ -	\$ 3,600	\$ 3,400	\$ 3,600
12-01-62-5001 Gas/Oil/Antifreeze	\$ 107,903	\$ 132,346	\$ -	\$ -	\$ -
12-01-62-5002 Gas	\$ -		\$ 102,000	\$ 80,000	\$ 102,000
12-01-62-5003 Diesel	\$ -		\$ 48,000	\$ 40,000	\$ 48,000
12-01-62-5004 Oil & Antifreeze	\$ -		\$ 4,900	\$ 2,900	\$ 3,500
12-01-62-5005 Commodities	\$ -		\$ 2,300	\$ 1,500	\$ 2,000
12-01-62-5006 Parts	\$ 39,579	\$ 38,367	\$ 36,000	\$ 31,000	\$ 37,800
12-01-62-5007 Tires	\$ 12,842	\$ 18,274	\$ 17,000	\$ 15,700	\$ 17,000
	\$ 164,891	\$ 193,442	\$ 216,600	\$ 176,550	\$ 216,200

2015 Annual Budget Program Activity Summary		
E911 Fund	Police	17-01

Function

This fund receives revenues approved by voters from a surcharge on all local telephone lines. These revenues pay for the provision of dispatch services by the Village of Vernon Hills and the village's portion of maintenance fees on Computer Aided Dispatch (CAD) software and other communications center systems.

Significant Goals/Objectives

None

Major Budget Changes

None

Capital Projects

None

Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
911 Calls Received	5,009	5,000	0	0	0
Non-911 Telephone Calls Received	33,030	30,000	0	0	0
Accidents Dispatched	774	700	0	0	0
Lincolnshire Police Calls Dispatched	28,224	28,500	0	0	0
Riverwoods Police Calls Dispatched	6,960	7,000	0	0	0

Staffing

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Telecommunications Supervisor	0.80	0.80	0.00	0.00	0.00
Telecommunicator	<u>3.40</u>	<u>3.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	4.20	4.20	0.00	0.00	0.00

* The Lincolnshire Telecommunications Center was shut down October 1, 2013.

Explanation of Revenue Sources

E-911 Landline/Surcharge: Monthly fee included on each telephone bill in the Village for each telephone line. This money, approved by referendum, funds the operation of the Enhanced 911 system.

2015 Annual Budget Program Activity Summary		
E911 Fund	Police	17-01

E-911 Wireless/Surcharge: Monthly fee included on each telephone bill in the Village. This money, approved by State Statute, funds the operation of the Enhanced 911 system to handle wireless handheld cellular phones. Legislation in 2009 changed the tax from 75 cents to 73 cents per phone per month. But the share Lincolnshire receives increased from 50 cents (66%) to 58 cents (80%).

Interest Income: Revenue is calculated on a slowly accumulating cash balance which will be used in the future to purchase replacement equipment.

EXPENDITURE SUMMARY

Disbursements	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 299,878	\$ 218,582	\$ -	\$ -	\$ -
Contractual Services	\$ 80,200	\$ 110,535	\$ 299,090	\$ 294,860	\$ 300,200
Commodities	\$ 39	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 4,331	\$ 1,300	\$ -	\$ -	\$ -
Transfers	\$ 60,240	\$ 48,015	\$ -	\$ -	\$ -
TOTAL	\$ 444,688	\$ 378,432	\$ 299,090	\$ 294,860	\$ 300,200

**2015 Annual Budget
Program Activity Summary**

E911 Fund	Police	17-01
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REVENUE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>LICENSES & FEES</u>					
17-00-70-4032 Telecom Service	\$ 80,343	\$ 67,464	\$ -	\$ -	\$ -
17-00-70-4076 E911 Landline Surcharge	\$ 170,362	\$ 172,919	\$ 174,000	\$ 180,000	\$ 177,000
17-00-70-4077 E911 Wireless Surcharge	<u>\$ 163,328</u>	<u>\$ 144,726</u>	<u>\$ 138,000</u>	<u>\$ 122,800</u>	<u>\$ 123,000</u>
	\$ 333,690	\$ 317,645	\$ 312,000	\$ 302,800	\$ 300,000
<u>OTHER INCOME</u>					
17-00-90-4430 Other Income	\$ -	\$ 1,168	\$ -	\$ -	\$ -
17-00-95-4510 Interest Income	<u>\$ 246</u>	<u>\$ 204</u>	<u>\$ 200</u>	<u>\$ 230</u>	<u>\$ 200</u>
	\$ 246	\$ 1,372	\$ 200	\$ 230	\$ 200
<u>TRANSFERS</u>					
17-00-98-0126 Transfer In- General Fund	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	\$ 60,000	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 393,936	\$ 319,017	\$ 312,200	\$ 303,030	\$ 300,200
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 393,936	\$ 319,017	\$ 312,200	\$ 303,030	\$ 300,200

**2015 Annual Budget
Program Activity Summary**

E911 Fund	Police	17-01
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
17-01-60-1000 Regular Salaries	\$ 271,959	\$ 188,319	\$ -	\$ -	\$ -
17-01-60-2000 Overtime Salaries	\$ 27,919	\$ 30,263	\$ -	\$ -	\$ -
	\$ 299,878	\$ 218,582	\$ -	\$ -	\$ -
<u>CONTRACTUAL SERVICES</u>					
17-01-61-1000 TELEPHONE	\$ -	\$ 16,613	\$ -	\$ -	\$ -
17-01-61-1004 Eq Maint- 911 Tele Sys	\$ 12,714	\$ 10,948	\$ 10,800	\$ 10,800	\$ 11,500
17-01-61-3000 EQUIPMENT MAINTENANCE	\$ 13,046	\$ -	\$ -	\$ -	\$ -
17-01-61-3001 Eq Maint- Tele & Radio Log Rec	\$ -	\$ -	\$ -	\$ -	\$ -
17-01-61-3005 Eq Maint- CAD Telephone And Radio Logging Recorder	\$ -	\$ -	\$ 2,000	\$ 100	\$ 100
17-01-61-3017	\$ -	\$ -	\$ -	\$ -	\$ -
17-01-61-3022 Eq Maint- UPS	\$ -	\$ -	\$ -	\$ -	\$ -
17-01-61-3023 Eq Maint- Dispatch Center	\$ -	\$ -	\$ 5,800	\$ 5,500	\$ 6,000
17-01-61-4029 Prof Serv- Dispatch Services	\$ -	\$ 29,016	\$ 280,490	\$ 278,460	\$ 282,600
17-01-61-8700 Medical Premiums	\$ 43,909	\$ 41,458	\$ -	\$ -	\$ -
17-01-61-8800 Property/Liability Ins	\$ 10,531	\$ 12,500	\$ -	\$ -	\$ -
	\$ 80,200	\$ 110,535	\$ 299,090	\$ 294,860	\$ 300,200
<u>COMMODITIES</u>					
17-01-62-1000 Office Supplies	\$ 39	\$ -	\$ -	\$ -	\$ -
	\$ 39	\$ -	\$ -	\$ -	\$ -
<u>OTHER CHARGES</u>					
17-01-63-1000 Memberships	\$ -	\$ -	\$ -	\$ -	\$ -
17-01-63-3000 Professional Development	\$ 540	\$ -	\$ -	\$ -	\$ -
17-01-63-6000 6360 UNIFORMS	\$ 3,161	\$ 1,300	\$ -	\$ -	\$ -
17-01-63-8600 Minor Equipment	\$ 630	\$ -	\$ -	\$ -	\$ -
	\$ 4,331	\$ 1,300	\$ -	\$ -	\$ -
<u>TRANSFERS</u>					
17-01-98-0600 Transfer Out- Retire Fund	\$ 60,240	\$ 48,015	\$ -	\$ -	\$ -
	\$ 60,240	\$ 48,015	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 444,688	\$ 378,432	\$ 299,090	\$ 294,860	\$ 300,200

2015 Annual Budget Program Activity Summary		
Park Development Fund	Public Works	18-00

Function

This is a new item in the budget for Fiscal Year 2015. The Park Development Fund has been in place for many years and reflected in the Village’s annual financial report (audit). However, revenues or planned expenditures from this fund were not historically reflected in the annual budget adopted by the Village Board.

The Park Development Fund is a special revenue fund of the Village. This fund accounts for receipt of park donations from developers. Village Code requires all developers make a donation of park land to accommodate residents of new development. Village Code allows the Village to accept cash payments in lieu of land when: the amount of land required from the developer is too small for a meaningful park, there are adequate park facilities in the area, or for other reasons the Village Board may find appropriate. Revenue from this fund is used to pay for improvement and maintenance projects in the Village’s various parks.

Significant Goals/Objectives

- Use Park Development Funds as needed to fund approved park projects.

Major Budget Changes

- None – Not Included in the budget last fiscal year.

Capital Projects

- None

Cash Balance

- 1/1/2014: \$41,540
- 12/31/2014: \$108,345

Staffing

- None

2015 Annual Budget Program Activity Summary		
Park Development Fund	Public Works	18-00

EXPENDITURE SUMMARY

Disbursements	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 39,900	\$ -	\$ -	\$ 21,500	\$ 30,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 39,900	\$ -	\$ -	\$ 21,500	\$ 30,000

REVENUE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>OTHER INCOME</u>					
18-00-85-4315 Park Grants	\$ -	\$ -	\$ -	\$ -	\$ -
18-00-90-4420 Park Donations	\$ -	\$ -	\$ -	\$ 91,000	\$ -
18-00-90-4430 Other Income	\$ -	\$ -	\$ -	\$ -	\$ -
18-00-95-4510 Interest Income	\$ 327	\$ -	\$ -	\$ 240	\$ 100
	\$ 327	\$ -	\$ -	\$ 91,240	\$ 100
TOTAL REVENUE	\$ 327	\$ -	\$ -	\$ 91,240	\$ 100
USE OF RESERVES	\$ -	\$ -	\$ -	\$ 20,000	\$ 29,900
FUNDS AVAILABLE	\$ 327	\$ -	\$ -	\$ 111,240	\$ 30,000

**2015 Annual Budget
Program Activity Summary**

Park Development Fund	Public Works	18-00
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>OTHER CHARGES</u>					
18-01-98-0100 Transfer to General Fund	\$ 24,400	\$ -	\$ -	\$ -	\$ -
18-01-86-9901 Misc Park Improvements	<u>\$ 15,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,500</u>	<u>\$ 30,000</u>
	\$ 39,900	\$ -	\$ -	\$ 21,500	\$ 30,000
 TOTAL DISBURSEMENTS	 \$ 39,900	 \$ -	 \$ -	 \$ 21,500	 \$ 30,000

2015 Annual Budget Program Activity Summary		
Special Service Area (SSA) Sedgebrook Fund	Finance	20-01

Function

This fund is a Special Service Area (SSA) responsible for the repayment of bonds issued as part of the Sedgebrook residential development. The bonds were initially issued in November 2004 and subsequently refinanced. These bonds mature March 1, 2034, with remaining annual debt service payments in amounts ranging from \$1,159,375 to \$1,164,063.

Significant Goals/Objectives

- Continue to provide administrative support to paying agent.
- Levy applicable property tax.
- Pay debt service

Major Budget Changes

None

Capital Projects

None

Performance Indicators

None

Staffing

No staff are funded through this account

EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 1,482	\$ 3,748	\$ 1,900	\$ 9,000	\$ 18,350
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	<u>\$ 1,163,750</u>	<u>\$ 1,151,094</u>	<u>\$ 1,161,600</u>	<u>\$ 1,161,563</u>	<u>\$ 1,161,250</u>
TOTAL	\$ 1,165,232	\$ 1,154,842	\$ 1,163,500	\$ 1,170,563	\$ 1,179,600

**2015 Annual Budget
Program Activity Summary**

Special Service Area (SSA) Sedgebrook Fund	Finance	20-01
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REVENUE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>TAXES</u>					
20-00-70-4070 Property Tax	<u>\$ 1,164,686</u>	<u>\$ 1,161,563</u>	<u>\$ 1,145,500</u>	<u>\$ 1,161,250</u>	<u>\$ 1,161,600</u>
	\$ 1,164,686	\$ 1,161,563	\$ 1,145,500	\$ 1,161,250	\$ 1,161,600
<u>OTHER INCOME</u>					
20-00-90-4430 Other Income	\$ -	\$ -	\$ -	\$ -	\$ -
20-00-95-4510 Interest Income	<u>\$ 546</u>	<u>\$ 18,386</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>
	\$ 546	\$ 18,386	\$ 18,000	\$ 18,000	\$ 18,000
TOTAL REVENUE	\$ 1,165,232	\$ 1,179,949	\$ 1,163,500	\$ 1,179,250	\$ 1,179,600
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 1,165,232	\$ 1,179,949	\$ 1,163,500	\$ 1,179,250	\$ 1,179,600

EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>CONTRACTUAL SERVICES</u>					
20-01-61-4000 Professional Services	<u>\$ 1,482</u>	<u>\$ 3,748</u>	<u>\$ 1,900</u>	<u>\$ 9,000</u>	<u>\$ 18,350</u>
	\$ 1,482	\$ 3,748	\$ 1,900	\$ 9,000	\$ 18,350
<u>CAPITAL OUTLAY</u>					
20-01-64-7100 Bond Payment	<u>\$ 1,163,750</u>	<u>\$ 1,151,094</u>	<u>\$ 1,161,600</u>	<u>\$ 1,161,563</u>	<u>\$ 1,161,250</u>
	\$ 1,163,750	\$ 1,151,094	\$ 1,161,600	\$ 1,161,563	\$ 1,161,250
TOTAL DISBURSEMENTS	\$ 1,165,232	\$ 1,154,842	\$ 1,163,500	\$ 1,170,563	\$ 1,179,600

2015 Annual Budget Program Activity Summary		
Special Service Area (SSA) Traffic Signal Fund	Finance	21-01

Function

This Special Service Area No 1A (SSA 1A) was originally established to levy a Property Tax sufficient to pay for construction and annual maintenance of a traffic control signal system located at the intersection of Route 22 and Westminster Way. Once construction was completed, the Illinois Department of Transportation (IDOT) unexpectedly paid the full cost of the new signal installation. Since these costs will now not be borne by SSA 1A, the only costs remaining are the approximate \$5,000 annual maintenance expenses.

With the adoption of the 2013 Budget, the Village Board agreed to eliminate future SSA 1A property taxes and absorb the maintenance costs within the Street operating budget once the existing SSA 1A funds are depleted. The SSA 1A cash balance is derived from the 2011 SSA 1A property tax levy (collected in 2012). Beginning with Tax Year 2012, the Village abated SSA 1A property taxes. Existing money in the SSA 1A Fund will be used to cover annual operating expenses and continue until all money in the fund is depleted (approximately 12/31/2016). At that time the Village will take necessary action to eliminate SSA 1A.

Significant Goals/Objectives

- Utilize existing fund reserves to pay for annual maintenance costs related to the Route 22 and Westminster Way traffic signal.
- Monitor status of fund reserves and determine proper timing to terminate the SSA 1A.
- Prior to termination, provide appropriate notice to three affected property owners.

Major Budget Changes

- There will be no tax levy to fund the SSA 1A in Fiscal Year 2015

Capital Projects

None

Performance Indicators

None

Staffing

No staff are funded through this account.

Explanation of Revenue Sources

Interest Income: Minimal interest is derived from SSA 1A money market account.

**2015 Annual Budget
Program Activity Summary**

Special Service Area (SSA) Traffic Signal Fund	Finance	21-01
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EXPENDITURE SUMMARY

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 9,500
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 9,500

REVENUE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>TAXES</u>					
21-00-70-4070 Property Tax	\$ 17,946	\$ 449	\$ -	\$ -	\$ -
	\$ 17,946	\$ 449	\$ -	\$ -	\$ -
<u>MISCELLANEOUS REVENUE</u>					
21-00-85-4335 Miscellaneous Grants	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
21-00-95-4510 Interest Income	\$ 546	\$ 197	\$ -	\$ 19	\$ -
	\$ 546	\$ 197	\$ -	\$ 19	\$ -
TOTAL REVENUE	\$ 18,492	\$ 646	\$ -	\$ 19	\$ -
USE OF RESERVES	\$ -	\$ -	\$ -	\$ 10,000	\$ 9,500
FUNDS AVAILABLE	\$ 18,492	\$ 646	\$ -	\$ 10,019	\$ 9,500

**2015 Annual Budget
Program Activity Summary**

Special Service Area (SSA) Traffic Signal Fund	Finance	21-01
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>CONTRACTUAL SERVICES</u>					
21-01-61-9066 Contract Svc- Signal Maint	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 9,500
	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 9,500
TOTAL DISBURSEMENTS	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 9,500



10 Year Capital Improvement Plan & Guiding Principals

Approved by the Lincolnshire Board of Trustees

August 25, 2014

Sanitary Improvements-CIP			Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Project Location	Project Name	Brief Description										
Various Locations	Sanitary Sewer Engineering	Sanitary Inflow & Infiltration Study	\$56,500	\$50,000								
Milwaukee Ave.	Infrastructure Improvement	Sanitary Sewer Modifications - Milwaukee								\$242,000		
Old Mill C. Station	Lift Station Improvement	Pump Control System									\$82,500	
Northampton Station	Lift Station Improvement	Pump Control System								\$80,000		
GRAND TOTAL			\$56,500	\$50,000	\$0	\$0	\$0	\$0	\$0	\$322,000	\$82,500	\$0

Water Improvements-CIP			Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Project Location	Project Name	Brief Description										
East Side Res., West Side Res., Londonderry Lift, PWF	Water Facility Improvement	Shake Roof Replacement	\$81,000									
	Water Meter Improvement	Automated Meter Reading System	\$173,000	\$350,000								
	Water Facility Improvement	Pump Logic Controls WSR										
Canterbury, Regent, Kings Cross, Buckingham to Riverwoods	Engineering	Crosstown Watermain Design & Bid				\$62,000						
Canterbury, Regent, Kings Cross, Buckingham to Riverwoods	Water Infrastructure Improvement	Crosstown Watermain Construction					\$1,380,000					
Canterbury, Regent, Kings Cross, Buckingham to Riverwoods	Engineering	Crosstown Watermain Const. Eng.					\$84,000					
TBD	Engineering	Inter-connection Water Design & Bid			\$50,000							
TBD	Water Infrastructure Improvement	Inter-connection Water Construction				\$436,000						
TBD	Engineering	Inter-connection Water Const. Eng.				\$82,500						
70 Jamestown Ln to 100 Village Green	Water Infrastructure Improvement	Jamestown Loop Water Phase I,II,III & Construct		\$149,000								
Pembroke from Riverwoods to Astor	Engineering	Pembroke Watermain Replace Design & Bid		\$58,000								
Pembroke from Riverwoods to Astor	Water Infrastructure Improvement	Pembroke Watermain Replace Construction			\$781,500							
Pembroke from Riverwoods to Astor	Engineering	Pembroke Watermain Replace Const. Eng.			\$80,000							
Westminster Way from ESR to Canterbury and Downing Sq.	Engineering	Westminster Watermain Replace Design & Bid			\$59,000							
Westminster Way from ESR to Canterbury and Downing Sq.	Water Infrastructure Improvement	Westminster Watermain Replace Construction				\$762,000						
Westminster Way from ESR to Canterbury and Downing Sq.	Engineering	Westminster Watermain Replace Const. Eng.				\$90,000						
30 Riverwoods at Fox Trail	Engineering	30 Fox Trail Watermain Replace Design & Bid										
Westwood from Riverwoods To Fox Trail and Middlebury	Engineering	Westwood Watermain Replacement Design &										
Westwood from Riverwoods To Fox Trail and Middlebury	Water Infrastructure Improvement	Westwood/30 Riverwoods Watermain Replace	\$1,125,000									
Westwood from Riverwoods To Fox Trail and Middlebury	Engineering	Westwood/30 Riverwoods Watermain Replace	\$75,000									
Riverwoods Road - Duffy Lane to Half Day Road	Engineering	Riverwoods S. Watermain Replacement Design					\$63,000					
Riverwoods Road - Duffy Lane to Half Day Road	Water Infrastructure Improvement	Riverwoods S. Watermain Replacement						\$1,416,000				
Riverwoods Road - Duffy Lane to Half Day Road	Engineering	Riverwoods S. Watermain Replacement Const.						\$86,500				
Various Locations	Engineering	Water Modeling Project Alternative Water Source		\$50,000								
Riverwoods Road - Half Day Road to Brampton	Engineering	Riverwoods N. Watermain Replacement - Design						\$65,000				
Riverwoods Road - Half Day Road to Brampton	Water Infrastructure Improvement	Riverwoods N Watermain Replace Construction							\$1,343,000			
Riverwoods Road - Half Day Road to Brampton	Engineering	Riverwoods N. Watermain Replace Constr. Eng.							\$90,000			
Rte. 21 from Olde Half Day Road to Marriott Drive	Water System Engineering	Rte. 21 Watermain Replacement Design & Bid								\$66,500		
Rte. 21 from Olde Half Day Road to Marriott Drive	Water Infrastructure Improvement	Rte. 21 Watermain Replace Construction									\$781,000	
Rte. 21 from Olde Half Day Road to Marriott Drive	Water Infrastructure Improvement	Rte. 21 Watermain Replace Const. Eng.									\$93,000	
Whitmore to Brampton and Northampton	Watermain System Engineering	Whitmore Watermain loop Design & Bid									\$68,500	
Whitmore to Brampton and Northampton	Water Infrastructure Improvement	Whitmore Watermain loop Construction										\$762,000
Whitmore to Brampton and Northampton	Engineering	Whitmore Watermain loop- Const. Eng.										\$90,000
Windsor to Suffield Square	Engineering	Windsor Watermain loop Design & Bid										\$70,000
Windsor to Suffield Square	Water Infrastructure Improvement	Windsor Watermain loop Construction										\$331,500
Windsor to Suffield Square	Engineering	Windsor Watermain loop - Const. Eng.										\$90,000
Prairie from Brockman to Port Clinton	Engineering	Prairie Watermain loop Design & Bid										\$72,000
Prairie from Brockman to Port Clinton	Water Infrastructure Improvement	Prairie Watermain loop - Construction										
Prairie from Brockman to Port Clinton	Engineering	Prairie Watermain loop Const. Eng.										
NA	Water Infrastructure Improvement	SCADA System Replacement										\$260,000
WSR	Water Facility Improvement	Variable Speed Motor Drive- New								\$60,000		
WSR	Water Facility Improvement	Generator Replacement									\$153,500	
ESR	Water Facility Improvement	Generator Replacement										\$157,500
GRAND TOTAL			\$1,454,000	\$607,000	\$970,500	\$1,432,500	\$1,527,000	\$1,567,500	\$1,499,500	\$1,002,500	\$1,075,500	\$911,000

Storm Water-CIP			Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Project Location	Project Name	Brief Description										
Kings Cross from Brunswick to Canterbury	Storm Sewer Lining Project	~570 Feet of 42" Pipe Lining				\$50,000						
Various Locations	Detention Basin Engineering	Detention Basin Engineering Study	\$10,000	\$10,000			\$10,000	\$10,000			\$10,000	\$10,000
Various Locations	Detention Basin Construction	Detention Basin Construction based on study results			\$35,000				\$75,000			
54-78 Lincolnshire	Storm Water Engineering	DPR Bank Stabilization Project - Phase I, Permitting, Grants, Surveying	\$35,000									
54-78 Lincolnshire	Storm Water Engineering	DPR Bank Stabilization Project - Phase II, Surveying, Easements		\$25,000								
54-78 Lincolnshire	Storm Water Engineering	Coldstream		\$10,000								
12 Robinhood at Route 12	Storm Water Engineering	Robinhood Phase 1, 2, and 3 for 24" line	\$35,000									
12 Robinhood	Storm Water Improvement	Robinhood 24" storm line within Route 22	\$150,000									
41 KC to Cant.	Storm Water Improvement	Construct and clear drainage ditch through rear yards of Kings Cross								\$75,000		
4 Queensway to ESR	Storm Water Engineering	Ditchline/Detention Phase I&II		\$35,000								
4 Queensway to ESR	Stream Bank Improvement	Ditchline/Detention Construction			\$350,000							
4 Queensway to ESR	Stream Bank Improvement	Ditchline/Detention Phase III			\$47,000							
Sutton and Westminster	Stream Bank/Storm Sewer Improvement	Landscaping of North Branch Project										
Rear yard 17, 19, 21 Mayfair	Storm Water Engineering	Mayfair Detention and Storm Line Phase I & II					\$15,000					
Rear yard 17, 19, 21 Mayfair	Storm Water Engineering	Mayfair Detention and Storm Line Construction						\$150,000				
Rear yard 17, 19, 21 Mayfair	Storm Sewer Improvements	Mayfair Detention and Storm Line Phase III						\$15,000				
Dukes area	Storm Water Engineering	Investigate storm sewers in Dukes area to confirm they are appropriately sized								\$10,000		
Rear yard 74 Hickory Lane to Cedar	Storm Water Engineering	Hickory Phase I,II, and III for storm line							\$12,000			
Rear yard 74 Hickory Lane to Cedar	Storm Water Engineering	Hickory Storm Line - Construction							\$15,000			
128 Surrey Lane	Storm Water Engineering	128 Surrey Lane - Pipe, ditch, det. Phase I & II								\$10,000		
128 Surrey Lane	Storm Sewer Improvement	128 Surrey Lane - Pipe, ditch, det. Construction									\$125,000	
128 Surrey Lane	Storm Sewer Improvement	128 Surrey Lane - Pipe, ditch, det. Phase III									\$25,000	
235 Surrey Lane	Storm Water Engineering	235 Surrey Lane - Pipe, ditch, det. Phase I & II				\$10,000						
235 Surrey Lane	Storm Sewer Improvement	235 Surrey Lane - Pipe, ditch , det. Phase III					\$25,000					
235 Surrey Lane	Storm Sewer Improvement	235 Surrey Lane - Pipe, ditch , det. Construction					\$125,000					
Lincolnshire Creek and Coventry South	Storm Water Engineering	Lincolnshire Creek Improvements - Coventry / South - Phase I & II										\$35,000
Lincolnshire Creek and Coventry South	Storm Sewer Improvement	Lincolnshire Creek Improvements - Coventry / South - Phase III										
Lincolnshire Creek and Coventry South	Storm Sewer Improvement	Lincolnshire Creek Improvements - Coventry / South - Construction										
GRAND TOTAL			\$230,000	\$80,000	\$432,000	\$60,000	\$175,000	\$175,000	\$112,000	\$85,000	\$160,000	\$45,000

Roadways-CIP			Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Project Location	Project Name	Brief Description										
Dukes Cl, Dukes Ct, Dukes Ln.	Infra- Road Resurfacing											
Brunswick	Infrastructure	Road Resurfacing Project										
Downtown	Infrastructure	Project Carryover TIF	\$12,830									
Kensington, Victoria(s), Coventry	Infrastructure	Road Resurfacing Project	\$613,500									
Coldstream	MFT	MFT Funding	\$175,000									
Berkshire (KC to 22), Robinhood, Friar	Infrastructure	Road Resurfacing Project		\$302,000								
Tuck, Sherwood (Berk to May)	Infrastructure	MFT Funding		\$175,000								
Pembroke (Rvrwds to Astor)	Roadway Engineering	Phase 1 & 2 Engineering - Pembroke Project		\$90,000								
	Infrastructure	Road Reconstruction Project			\$675,400							
	Infrastructure	MFT Funding			\$180,250							
	Roadway Engineering	Phase 3 Engineering - Pembroke Project			\$85,000							
Storybook Lane, Westminster Way (24') from Tri-state to Rte. 22)	Infrastructure	Road Resurfacing Project				\$315,250						
	Infrastructure	MFT Funding				\$180,250						
Fox Trail, Bulb, Culdesac, Pheasant Row	Roadway Engineering	Phase 1 & 2 Engineering - Fox Trail Project				\$75,500						
	Infrastructure	Road Reconstruction Project					\$1,225,000					
	Infrastructure	MFT Funding					\$180,250					
	Roadway Engineering	Phase 3 Engineering - Fox Trail Project					\$75,000					
Brampton E, Stafford, Brampton Courts, Abbey Road	Infrastructure	Road Resurfacing Project						\$304,342				
	Infrastructure	MFT Funding						\$185,658				
	Roadway Amenities	LED Streetlight Upgrades (1 of 3)						\$59,000				
	Roadway Engineering	Phase 1 and 2, Barclay Projects 2022/2023						\$150,000				
Marriott E (26'), Oxford N of Lancaster	Infrastructure	Road Resurfacing Project							\$595,942			
	Infrastructure	MFT Funding							\$185,658			
	Roadway Amenities	LED Streetlight Upgrades (2 of 3)							\$60,500			
	Roadway Amenities	Cul-De-Sac Enhancement Program (1 of 3)							\$14,520			
Barclay (40') (WT) (22 to Knights), Heathrow (36')	Infrastructure	Road Resurfacing Project								\$595,342		
	Infrastructure	MFT Funding								\$185,658		
	Roadway Engineering	Phase 3 Engineering - Barclay Project								\$77,000		
	Roadway Amenities	LED Streetlight Upgrades (3 of 3)								\$62,000		
	Roadway Amenities	Cul-De-Sac Enhancement Program (2 of 3)								\$14,880		
Barclay (40') (WT) (Aptak to Knights)	Infrastructure	Road Resurfacing Project									\$677,342	
	Infrastructure	MFT Funding									\$185,658	
	Roadway Engineering	Phase 3 Engineering - Barclay Project									\$85,000	
Rte. 21 OHD Rd to Marriott	Roadway Amenities	Decorative Street Lighting (Part of Milwaukee Reconstruction)									\$201,250	
	Roadway Amenities	Cul-De-Sac Enhancement Program (3 of 3)									\$15,240	
Farrinton Dr, CL, CT	Infrastructure	Road Resurfacing Project										\$412,342
	Infrastructure	MFT Funding										\$185,658
Oakwood, Cedar, Hickory, Elmwood	Infrastructure	Road Resurfacing Project										
	Infrastructure	MFT Funding										
GRAND TOTAL			\$801,330	\$567,000	\$940,650	\$571,000	\$1,480,250	\$699,000	\$856,620	\$934,880	\$1,164,490	\$598,000

Vehicle Replacement - CIP				Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Project Name	Vehicle	Brief Description	Fleet #										
Community & Econ. Dev.													
Vehicle Replacement	2013 Ford Explorer	Inspection Vehicle	63						\$ 28,000				
Vehicle Replacement	Ford Crown Victoria	Inspection/Pool Vehicle	86										
Subtotal				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ -
Police													
Vehicle Replacement	2013 Ford PI SUV	Chief (Unmarked)	100			\$ 25,000					\$ 26,500		
Vehicle Rehabilitation	2009 Ford Expedition	Community Svc (Marked)	97	\$ 27,500					\$ 28,500		\$ 29,000		
Vehicle Replacement	2007 Ford Crown Victoria	Deputy Chief (Unmarked)	85	\$ 32,000					\$ 28,000				
Vehicle Replacement	2008 Ford Crown Victoria	Patrol (Marked)	90				\$ 27,500						
Vehicle Rehabilitation	2011 Ford Expedition	Patrol (Marked)	98		\$ 28,000					\$ 29,500			
Vehicle Replacement	2013 Ford PI Sedan	Patrol (Marked)	101		\$ 32,500				\$ 28,500				\$ 29,500
Vehicle Replacement	2013 Ford PI Sedan	Patrol (Marked)	102		\$ 32,500				\$ 28,500				\$ 29,500
Vehicle Rehabilitation	2013 Ford PI Sedan	Patrol (Marked)	103		\$ 32,500				\$ 28,500				\$ 29,500
Vehicle Rehabilitation	2014 Ford PI Utility	Patrol (Marked)	105			\$ 26,800				\$ 29,000			
Vehicle Rehabilitation	2014 Ford PI Utility	Patrol (Marked)	106			\$ 26,800				\$ 29,000			
Vehicle Rehabilitation	2014 Ford PI Utility	Patrol (Marked)	107			\$ 26,800				\$ 29,000			
Vehicle Rehabilitation	2009 Ford Crown Victoria	Patrol Supervisor (Marked)	99	\$ 32,000				\$ 27,500				\$ 28,500	
Vehicle Replacement	2006 Chevrolet Impala	Police Investigations (Unmarked)	82					\$ 31,500					\$ 32,500
Vehicle Rehabilitation	2013 Chevrolet Impala	Traffic Unit (Unmarked)	104				\$ 24,000					\$ 25,500	
Subtotal				\$ 91,500	\$ 125,500	\$ 105,400	\$ 51,500	\$ 59,000	\$ 142,000	\$ 116,500	\$ 55,500	\$ 54,000	\$ 121,000
Public Works- Streets													
Heavy Equipment Replacement	1997 John Deere	Front End Loader	303				\$245,000						
Heavy Equipment Replacement	2000 John Deere	Utility Backhoe	301			\$174,400							
Heavy Equipment Replacement	1998 GMC 7500	Street Sweeper (Elgin)	250										
Vehicle Replacement	2002 Chevy Silverado K2500	3/4 Ton Pick up	243		\$80,000								
Vehicle Replacement	2008 Chevy Tahoe	Inspection/Pool Vehicle	89										
Vehicle Replacement	2009 Ford Crown Victoria	Inspection/Pool Vehicle	93										
Vehicle Replacement	2010 Ford Crown Victoria	Inspection/Pool Vehicle	96										
Vehicle Replacement	2004 Ford F550	One Ton Bucket Lift Truck	730						\$120,000				
Vehicle Replacement	1999 GMC Sierra K3500	One Ton Dump Truck	245										
Vehicle Replacement	2006 GMC Sierra K3500	One Ton Dump Truck	249		\$102,000								
Vehicle Replacement	2005 GMC Sierra K3500	One Ton Flatbed	230										
Vehicle Replacement	2005 GMC 8500	Five Ton (#254)*	254	\$242,050									
Vehicle Replacement	2009 IHC 7400	Five Ton Dump Truck (252)*	252							\$250,000			
Vehicle Replacement	2009 Ford F350	One Ton Dump (#232)	232					\$111,000				\$121,000	
Vehicle Replacement	2007 GMC Sierra K3500	One Ton Dump (240)	240								\$120,000		
Vehicle Replacement	2012 Ford SD F550	One Ton Dump (246)	246								\$120,000		
Vehicle Replacement	2014 Ford F-350	One Ton Flatbed (231)	231									\$110,000	
Vehicle Replacement	2008 GMC Sierra K3500	One Ton Pickup (#244)	244						\$81,000				\$100,000
Vehicle Replacement	2013 Ford SD F350	One Ton Pick-up (247)	247									\$90,000	
Vehicle Replacement	2005 GMC Sierra K3500	Utility One Ton Truck	236	\$78,000					\$140,000				
Vehicle Replacement	2007 GMC Sierra C3500	Utility One Ton Truck	237			\$80,000							
Vehicle Replacement	2007 Chevy Silverado K3500	Utility One Ton Truck	241		\$80,000								\$140,000
Vehicle Replacement	2008 GMC Sierra K3500	Utility One Ton Truck	242					\$80,000					
Vehicle Replacement	2001 IHC 4700LP	Utility Two Ton Dump Truck	251					\$210,000					
Subtotal				\$ 320,050	\$ 262,000	\$ 254,400	\$ 245,000	\$ 401,000	\$ 341,000	\$ 250,000	\$ 240,000	\$ 321,000	\$ 240,000
Grand Total				\$ 411,550	\$ 387,500	\$ 359,800	\$ 296,500	\$ 460,000	\$ 511,000	\$ 366,500	\$ 295,500	\$ 375,000	\$ 361,000

Equipment-CIP		Equip #	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Project Name	Brief Description											
Police	Livescan Electronic Fingerprint System				\$28,000							
Police	Equip- Veh Retrofits											
Police	Equip- Radar Units		\$7,725	\$7,957	\$8,195	\$8,441	\$8,695					
Police	Equip- In Car Video		\$32,000									
Police	E-Citation Printers/ Software		\$6,500									
Large Equipment Replacement	Turf Maint. Aerator (Wiedenmann)	712					\$35,000					
Large Equipment Replacement	Tractor JCB Highbred skidsteer	320								\$90,000		
Large Equipment Replacement	Tractor (Kubota Mini-loader)	709			\$88,000							
Large Equipment Replacement	Tractor (Kubota mini-excavator)	316			\$77,000							
Large Equipment Replacement	Tractor (Kubota L5740)	704					\$46,000					
Large Equipment Replacement	Sewer Flusher*	502		\$180,000								
Large Equipment Replacement	Mower w/ Conversion	509				\$50,000						
Large Equipment Replacement	Leaf Machine (25 Yard)	404	\$100,000					\$110,000				
Large Equipment Replacement	Leaf Machine (14 Yard)	406					\$80,000					\$95,000
Large Equipment Replacement	Leaf Machine (14 Yard)	405				\$70,000					\$92,000	
Large Equipment Replacement	Hydraulic Truck Lift*	New					\$50,000					
Large Equipment Replacement	Fork Lift Nissan	325									\$15,000	
Large Equipment Replacement	Chipper (#600)	600							\$40,000			
Large Equipment Replacement	Leaf Machine (16 yard)	406										
Medium Equipment Refurbishment	Misc. Sanbagger Refurbishment	457										
Medium Equipment Replacement	Utility Cart - New	New				\$20,000						
Medium Equipment Replacement	Utility Cart (Workman MDX)	706		\$17,000								
Medium Equipment Replacement	Utility Cart (Toro Workman MDX)	411							\$20,000			
Medium Equipment Replacement	Utility Cart (Kubota RTV 1100)	700								\$25,000		
Medium Equipment Replacement	Utility Cart (Club Car)	418						\$19,000		\$18,000		
Medium Equipment Replacement	Utility Cart (Bobcat)	417			\$25,000							
Medium Equipment Replacement	Utility Cart (Arctic Cat)	415			\$18,500							
Medium Equipment Replacement	Turf Maint. Topdresser (TURFCO 85460)	701									\$20,000	
Medium Equipment Replacement	Turf Maint. Spreader (Lely L1250)	710								\$15,000		
Medium Equipment Replacement		711	\$15,000									
Medium Equipment Replacement	Turf Maint. Riding Mower (Toro GM7200)	703	\$20,000									
Medium Equipment Replacement	Turf Maint. Riding Mower (Toro 3505D)	707	\$30,000									
Medium Equipment Replacement	Turf Maint. Mower 72" Riding	516						\$27,000				
Medium Equipment Replacement	Turf Maint. Mower 62" Riding	513						\$25,000				
Medium Equipment Replacement	Turf Maint. Infield Machine (Toro Sandpro 540)	708								\$25,000		
Medium Equipment Replacement	Turf Maint. Aerator (Ryan 544317)	713						\$15,000				
Medium Equipment Replacement	Trailer Emergency Response*	New	\$25,000									
Medium Equipment Replacement	Trailer (#265 - Conkrite 4000)	265		\$15,000								
Medium Equipment Replacement	Trailer (#264 - Wells Cargo)	264							\$15,000			
Medium Equipment Replacement	Trailer (#263 - Dynaweld)	263							\$20,000			
Medium Equipment Replacement	Trailer (#262 - Wells Cargo)	262							\$20,000			
Medium Equipment Replacement	Trailer (#261- Blue Trailer)	261					\$7,000					
Medium Equipment Replacement	Misc. Roller Dynapac	402										
Medium Equipment Replacement	Misc. Portable Message Board (Ver-mac)	705				\$25,000						
Medium Equipment Replacement	Misc. Messag Board (new)	New							\$28,000			
Small Equipment Replacement	Misc. Wheel Balancer											
Small Equipment Replacement	Misc. Wheel Balancer											
Small Equipment Replacement	Misc. Pressure Washer	1										\$10,000
Small Equipment Replacement	Misc. Concrete Saw	736			\$10,000							
	GRAND TOTAL		\$236,225	\$219,957	\$254,695	\$173,441	\$226,695	\$196,000	\$143,000	\$173,000	\$127,000	\$105,000

GUIDING PRINCIPLES

The Village of Lincolnshire 10-Year Capital Improvement Plan (CIP) is based on several guiding principles. Simply put, these guiding principles should serve as the foundation of the contents of this document and day-to-day decisions made by local officials throughout the planning horizon. This document should be utilized as a tool to assist Staff in the preparation of the short and long term capital goals.

ROADWAYS

Rating Criteria

A scientific survey of all roads within the community will be performed every 5 years. The approximate cost of this survey is \$25,000.

Roadways within the Village of Lincolnshire reflecting a surface rating of “fair” or “worse”, based on the information obtained during the 2012 IMS Roadway survey, will be added to the 10 Year CIP.

Roads, reflecting an overall rating of less than 70, based on the information obtained during the 2012 IMS Roadway survey will be added to the 10 Year CIP.

Roads that reflect 50% or more of required curb and gutter replacement and/or 10% or more of surface area patching will be added to the 10 Year CIP.

Preservation methods utilized

Crack sealing – preservation method utilized on roadways in commercial area exhibiting cracking, but not to the extent requiring resurfacing.

Surface & Full-Depth Patching – preservation method utilized on roadways throughout the Village showing pavement failures, but not to the extent requiring resurfacing.

Minor Resurfacing – preservation method utilized on roadways throughout the Village exhibiting surface wear only, but are structurally sound and do not show signs of base or sub-base failure.

Full-Depth Reconstruction – The method of full-depth reconstruction (resurfacing) will be utilized on roadways throughout the Village reflecting substantial base and sub-base failure in over 35% of the roadway area, as defined in the independent assessment.

Full Road Reconstruction – This reconstruction method will be utilized on roadways throughout the Village reflecting substantial base and sub-base failure in over 40% of the roadway area, and also requiring significant curb & gutter, and/or utility improvements within the roadway limits.

VEHICLES

Staff maintains a comprehensive list of all Village vehicles and equipment, their purchase date, specifications, expected service life, etc. This document will be utilized annually as the main tool for determining when specific vehicles and/or equipment will be added to the capital program. However, for the purposes of general guidance, the following parameters are established.

Large Equipment:

Large equipment includes items such as 12 yard, 5 yard, 2&3 yard dump trucks, loader, backhoe, etc. This equipment is scheduled for replacement approximately every 8 to 15 years or 11,000 hours, based on need. Staff evaluates all equipment annually as part of the regular maintenance program. Equipment will further be formally assessed to determine the timing of eventual replacement after 5 - 7 years, and the appropriate equipment will be added to the 10 year capital plan based on this criteria and equipment.

Medium Equipment:

Medium equipment includes items such as the sewer flusher, chipper, mini excavator, equipment trailers etc. This equipment is on a replacement schedule of approximately 10 years to 15 years or 8,000 hours, based on need. Staff evaluates this equipment annually as part of the regular maintenance program. The equipment will be formally evaluated to determine the timing of eventual replacement after 5 - 7 years, and the appropriate equipment will be added to the 10 year capital plan based on this criteria and equipment.

Small Equipment:

Small equipment includes items such as walk behind, riding mowers, forklift, floor scrubber, etc. This equipment is on a replacement schedule of approximately 4 years to 15 years, or 10,000 hours based on need. Staff evaluates this equipment annually as part of the regular maintenance program. The equipment will be formally assessed to determine the timing of eventual replacement after 5 - 7 years and the appropriate equipment will be added to the 10 year capital plan based on this criteria and equipment.

WATER SYSTEM

Water Main Replacement and Distribution System Looping:

Replace failing water main with a history of at least three documented main breaks over a 5-year period, resulting from corrosion within 1000 feet of pipe.

Install new or replace existing water mains with larger diameter mains throughout the Village where applicable pursuant to water modeling results and best practices. Areas will be identified by the Village water model analysis to improve flow rates, system pressure during peak water demand, and eliminate dead end water supply.

Replace 4" water mains with larger diameter mains to improve system performance. These sections will be prioritized during review of the Village water model analysis and engineering recommendations.

WATER SYSTEM – continued

Operation and Maintenance:

Replace up to five defective hydrants identified in the hydrant flushing program annually.

Replace three water valves annually to improve system performance during water main breaks or water main construction.

Perform a corrosion protection survey and evaluation of the thirty inch transmission main every three years.

Update the Village hydraulic water model every five years in accordance with industry standards.

Water Storage:

Clean and inspect the concrete water storage reservoirs every five years.

Perform necessary repairs identified during the cleaning and tank inspections. Repairs shall be performed in accordance with professional recommendations and industry standards.

Water Supply:

Perform a water model study of the Village flow requirements and evaluate the feasibility of an emergency water interconnection with another water supply over the next 5 years.

SANITARY SYSTEM

Operation and Maintenance:

Clean, televise and inspect 5 miles of sanitary main annually. This will provide a full evaluation of the sanitary infrastructure every 10 years.

Sanitary Sewer Rehabilitation:

Rehabilitate approximately 4,000 feet of sanitary main annually to extend the life of the utility and prevent future sewer replacement projects. Two thousand feet of sewer main is initially planned in 2015 in order to synchronize the televising and repair process.

Rehabilitation will include excavation and replacement of pipe identified from televising to restore pipe integrity and utilization of Trenchless technologies. The most effective technologies will be utilized for rehabilitation which may include installation of cured-in-place piping and pressure grouting of pipe joints, service connections or sewer structures.

STORMWATER SYSTEM

The storm water system is a non-revenue generating utility. This utility requires the same maintenance and improvements as the other capital components. Storm water projects will be evaluated to ensure a reduction in flooding and negative impacts on the community.

Implementation of storm water Best Management Practices (BMPs) to improve local private property drainage issues will be taken into consideration when planning Village projects and when meeting with residents to enable them to improve minor drainage and flooding issues on their private property.

The following guiding principles provide a framework for developing and maintaining and improving the Villages storm sewer system:

Storm Sewer Replacement and Maintenance:

Televise and inspect 7,500 linear feet of storm sewers annually. Approximately 5,000 feet will represent storm sewers within the project limits of the following year's road resurfacing project, and approximately 2,500 feet will represent known problem areas and the ongoing storm sewer inspection program. The televising results will be reviewed and critical areas will be incorporated into the CIP or future operating budgets.

Perform maintenance, cleaning, and inspection of approximately 5,000 linear feet of existing storm sewer in conjunction with the following year's road resurfacing project. Problem areas will be incorporated into the following year's road resurfacing project.

Reline approximately 500 linear feet of storm sewers annually to address poor or failing sewers identified through televising. As an inventory of projects is developed, through the recently added televising programs, the total footage and funding level of this item is expected to increase.

As part of the storm water maintenance program, approximately 115 (10%) storm water structures will be cleaned, inspected, and repaired (if minor) annually. This will ensure that the structures are being checked on a 10 year cycle.

FACILITIES

Village buildings will be evaluated annually for maintenance and repair needs and items found needing attention will be added to the appropriate budget line item.

Facility roof systems will be evaluated every 10 years by a licensed/certified professional to determine maintenance and repair needs. Substantial repairs and maintenance will be added to the CIP.

Mechanical systems will be evaluated every 5 years, and recommendations will be appropriated in future years.

The interior and exterior of 25% of all Village facilities will be painted every 5 years. Facilities will be determined based on need and community profile.

PARKS AND PATHS

The following guiding principles provide a framework for developing and enhancing Lincolnshire's parks and paths system:

Parks:

Twelve times per year, all Village parks are inspected for accessibility, playground equipment safety, and general over-all condition.

Annually inspect all existing hardscape in Village parks. Approximately 200 square yards of hardscape improvements will be completed annually. Areas will be prioritized based on criticality. Areas identified as larger projects will be included into the CIP.

Paths:

Approximately 100 linear feet of bike path will be repaired annually. Every 5 years a major section of bike path will be improved, as defined. Develop and Implement a bike path maintenance plan with a goal of implementing future resurfacing and replacement needs.

An inventory and program of the directional and way finding signs needed throughout the path system will be established over the next 3 years at which time an implementation plan will be provided to the Village Board.

System paths and path signage will be inspected twice annually. At which time, recommendations for improvements will be noted and all foliage will be trimmed to maintain a safe passage for pedestrians, twice annually.

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
FUND 51 - GENERAL CAPITAL FUND REVENUES					
<u>GRANTS</u>					
51-00-85-4323 Rt 22 Corridor Grant	\$ -	\$ -	\$ 234,000	\$ -	\$ 234,000
51-00-85-4324 Rt 22 VoL Entrance Grant	\$ -	\$ -	\$ 188,000	\$ -	\$ 188,000
51-00-85-4350 FEMA Grant- VH Path Lights	\$ -	\$ -	\$ 6,450	\$ 16,004	\$ -
51-00-85-4351 FEMA Grant- Londonderry Ln	\$ -	\$ -	\$ 2,800	\$ 2,162	\$ -
51-00-85-4420 LSA Donation	\$ -	\$ -	\$ -	\$ 20,000	\$ -
	\$ -	\$ -	\$ 431,250	\$ 38,166	\$ 422,000
<u>OTHER INCOME</u>					
51-00-90-4420 Tree Bank Revenue	\$ -	\$ -	\$ -	\$ 3,025	\$ 50,000
51-00-90-4425 Sale of Land	\$ -	\$ -	\$ 1,150,000	\$ -	\$ 1,150,000
51-00-95-4510 Interest Income	\$ -	\$ -	\$ 3,000	\$ -	\$ -
	\$ -	\$ -	\$ 1,153,000	\$ 3,025	\$ 1,200,000
<u>TRANSFERS</u>					
51-00-98-0100 Transfer In- General Fund	\$ -	\$ -	\$ 3,020,000	\$ 4,151,387	\$ 393,923
	\$ -	\$ -	\$ 3,020,000	\$ 4,151,387	\$ 393,923
TOTAL REVENUE	\$ -	\$ -	\$ 4,604,250	\$ 4,192,578	\$ 2,015,923
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 760,727
FUNDS AVAILABLE	\$ -	\$ -	\$ 4,604,250	\$ 4,192,578	\$ 2,776,650

2015 Annual Budget Program Activity Summary		
General Capital	Administration	51-01

<u>01 ADMINISTRATION</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
51-01-80-9000 Capital Assets- Misc	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -

2015 Annual Budget Program Activity Summary		
General Capital	Finance	51-02

<u>02 FINANCE</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
51-02-80-9000 Capital Assets- Misc	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -

**2015 Annual Budget
Program Activity Summary**

General Capital	Police	51-05
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05 POLICE		Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-05-64-3000	Capital Projects- Misc	\$ 13,855	\$ 349,468	\$ -	\$ -	\$ -
51-05-80-2102	Buildings- Police Remodel			\$ 30,000	\$ -	\$ 50,000
51-05-80-3000	Capital Assets- Equipment		\$ 12,571			
51-05-80-3008	Equip- Veh Retrofits			\$ 10,600	\$ 10,000	\$ 7,000
51-05-80-3009	Equip- In Car Video			\$ 44,000	\$ -	\$ 72,500
51-05-80-3010	Equip- Radar Units			\$ 7,500	\$ 6,945	\$ 7,500
51-05-80-3011	Equip- AED			\$ 10,500	\$ 5,600	\$ -
51-05-80-7001	Capital Assets- Vehicles	\$ 104,083	\$ 80,142	\$ 52,000	\$ 51,607	\$ 53,000
51-05-80-9008	E-Citation Printers/ Software	\$ -	\$ -	\$ -	\$ -	\$ 6,500
		\$ 117,938	\$ 442,181	\$ 154,600	\$ 74,152	\$ 196,500

2015 Annual Budget Program Activity Summary		
General Capital	Community And Economic Development	51-08

<u>08 COMMUNITY & ECONOMIC DEV.</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
51-08-80-7000 Capital Assets- Vehicles		\$ 28,493	\$ -	\$ -	\$ -
51-08-80-9001 Misc- Bldg Permit Software	\$ -	\$ -	\$ 35,000	\$ -	\$ 42,400
51-08-80-9003 Project Carryover TIF	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 279,450</u>	<u>\$ -</u>	<u>\$ -</u>
	\$ -	\$ 28,493	\$ 314,450	\$ -	\$ 42,400

2015 Annual Budget Program Activity Summary		
General Capital	Insurance and Common Expense	51-12

<u>12 INSURANCE & COMMON</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
51-12-61-4003 Prof Serv - Single Audit	0	0	1810	0	\$ 1,870
51-12-61-4030 Prof Serv - Appraisal Services	0	0	0	0	\$ 25,000
51-12-80-2003 Shake Roof Replace			\$ 260,000	\$ -	\$ -
51-12-80-2004 Flat Roof Replace			\$ 42,500	\$ -	\$ -
51-12-80-2005 VH- Data Room Improv- HVAC upgrade			\$ 12,000	\$ -	\$ -
51-12-80-3005 Equip: Servers/Computers			\$ 14,750	\$ 32,800	\$ -
51-12-80-7007 Veh: Wheel Balancer			\$ 9,000	\$ 4,100	\$ -
51-12-80-9006 CA Misc- Desktop Update	\$ -	\$ -	\$ 7,650	\$ 7,700	\$ -
51-12-80-9007 CA Misc- Outlook Exch. Serv.	\$ -	\$ -	\$ 10,500	\$ 4,705	\$ -
51-12-80-9010 CA Misc- Financial Software					\$ 52,000
51-12-80-9011 Server Refresh	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	\$ -	\$ -	\$ 358,210	\$ 49,305	\$ 78,870

2015 Annual Budget Program Activity Summary		
General Capital	Public Works Administration	51-20

<u>20 PW ADMINISTRATION</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
51-20-80-9000 Capital Assets- Misc	\$ -	\$ -	\$ -	\$ -	<u>\$ -</u>
	\$ -	\$ -	\$ -	\$ -	<u>\$ -</u>

**2015 Annual Budget
Program Activity Summary**

General Capital	Public Works Street	51-21
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21 PW STREETS		Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
51-21-80-3000	Capital Assets- Equipment	\$ 79,791	\$ 82,579			\$ -
51-21-80-3001	Equip- Leaf Machine			\$ 70,000	\$ 49,000	\$ -
51-21-80-3007	Equip- Sandbagger Refurb.			\$ 10,000	\$ 9,500	\$ -
51-21-80-3404	Leaf Machine (25 Yard) Replacement (# 404)					\$ 100,000
51-21-80-3703	Riding Mower (Toro GM7200) - Replacement (#703)					\$ 20,000
51-21-80-3707	Riding Mower (Toro 3505D) - Replacement (#707)					\$ 30,000
51-21-80-3711	Slit Seeder (Befco) Replacement (#711)					\$ 15,000
51-21-80-3266	Emergency Response Trailer					\$ 25,000
51-21-80-5009	Infra- Road Resurfacing			\$ 320,000	\$ 310,000	\$ -
51-21-80-5012	Infra- Pedestrian Signal: Milw			\$ 47,700	\$ 3,100	\$ -
51-21-80-5014	Infra- South Village Green			\$ 100,000	\$ 177,000	\$ -
51-21-80-5015	Infra- North Village Green			\$ -	\$ 16,000	\$ 5,000
51-21-80-5016	Infra- Storm Sewer Repair: Misc			\$ 75,000	\$ 9,000	\$ -
51-21-80-5017	Infra- Storm Sewer Lining			\$ 27,000	\$ 21,000	\$ -
51-21-80-5021	Infra- Lincolnshire Creek			\$ 196,500	\$ 227,000	\$ 55,000
51-21-80-6002	N. Branch Chicago Riv- Erosion Mit.			\$ 30,000	\$ 26,700	\$ -
51-21-80-7000	Capital Assets- Vehicles	\$ 112,957	\$ 116,234			\$ -
51-21-80-7004	Veh- Rehab Trucks			\$ 38,500	\$ 37,000	\$ -
51-21-80-7005	Veh- Truck 1 ton (#245)			\$ 90,000	\$ 97,000	\$ -
51-21-80-7006	Veh- Rehab Truck (#251)			\$ 33,000	\$ 32,000	\$ -
51-21-80-7254	Five Ton Replacement (#254)				\$ -	\$ 242,050
51-21-80-9000	Capital Assets- Misc	\$ 273,621	\$ 472,279			\$ -
51-21-80-9002	Misc- Project Retainage	\$ -	\$ -	\$ 31,600	\$ 36,500	\$ 12,830
51-21-84-5100	Infra- Storm Sewer Repair at 12 Robinhood			\$ 37,500	\$ 37,500	\$ -
51-21-84-5101	Robinhood 24" storm line within Route 22					\$ 150,000
51-21-84-5103	Robinhood Phase 1, 2, and 3 for 24" line					\$ 35,000
51-21-84-5105	DPR Bank Stabilization Project - Phase I, Permitting, Grants, Surveying					\$ 35,000
51-21-84-5110	Infra- Storm Sewer Lining	\$ -	\$ -	\$ -	\$ -	\$ 20,000
51-21-84-5301	PWF Swail/Ditch Restoration Indian Creek Main	\$ -	\$ -	\$ -	\$ -	\$ 12,000
51-21-84-5305	Charlestown from Olsen	\$ -	\$ -	\$ -	\$ -	\$ 20,000
51-21-84-6501	Detention Basin Engineering Study Street Name Sign / Post					\$ 10,000
51-21-88-4005	Replacement	\$ -	\$ -	\$ -	\$ -	\$ 7,500
51-21-88-5009	Infra- Road Resurfacing				\$ -	\$ 316,500
51-21-88-5015	Infra- Londonderry Ln	\$ -	\$ -	\$ 150,000	\$ 137,000	\$ 27,500
		\$ 466,369	\$ 671,092	\$ 1,256,800	\$ 1,225,300	\$ 1,138,380

**2015 Annual Budget
Program Activity Summary**

General Capital	Public Works Parks and Open Space	51-22
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22 PW PARKS & OPEN SPACES		Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
51-22-61-9088	Tree Bank - Forestry				\$ 20,000	\$ 50,000
51-22-80-1001	North Park- Ice Skating Rink			\$ 9,000	\$ 8,500	\$ -
51-22-80-1002	Balzer Park- Site Amenities			\$ 163,000	\$ 140,000	\$ -
51-22-80-1003	Whytegate Park- Bollard Light Replac			\$ 25,000	\$ 25,000	\$ -
51-22-80-2001	VH- Lighting Repairs			\$ 17,000	\$ 12,450	\$ -
51-22-80-3000	Capital Assets- Equipment	\$ 44,665	\$ 80,141			\$ -
51-22-80-3002	Parks/VH/PWF- AEDs			\$ 11,000	\$ 5,700	\$ -
51-22-80-5010	Infr- Bike Path Repairs- Various Locations			\$ 82,500	\$ 81,250	\$ -
51-22-80-5013	Infr- North Park- Athletic Field Light Repairs			\$ 10,000	\$ 10,000	\$ -
51-22-80-5014	Infr- North Park- Baseball Diamond			\$ -	\$ 20,000	\$ -
51-22-80-5022	Infr- Granite Pathway VH			\$ 30,000	\$ 8,000	\$ -
51-22-80-5023	Infr- Corridor Enhanc Prog- Rt 22 Medians			\$ 293,000	\$ 5,000	\$ 288,000
51-22-80-6005	Land Impr- Detention Pond			\$ 18,000	\$ 10,000	\$ -
51-22-80-9000	Capital Assets- Misc	\$ 41,451	\$ 298,140	\$ -	\$ -	\$ -
51-22-86-1401	Baseball Netting Foulballs					\$ 80,000
51-22-86-1701	Spring Lake Park - Water Toy Replacement					\$ 15,000
51-22-86-1801	Whytegate Tennis Fence / Court Repairs					\$ 25,000
51-22-86-1901	Pocket Park (Const & Eng)			\$ 216,000	\$ 10,000	\$ 206,000
51-22-86-4401	North Park Electrical Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 10,000
51-22-86-5024	Infr- Corridor Entrance Signs/Planting Beds Bike Path Extension - Port Clinton			\$ 236,000	\$ -	\$ 236,000
51-22-86-5025	(Stevenson to Rte. 45)	\$ -	\$ -	\$ -	\$ -	\$ 30,000
51-22-86-6301	Memorial Park Drainage Improvement					\$ 12,000
51-22-86-6401	North Park - Drainage Improvements (72" Culvert)					\$ 15,000
51-22-86-6701	Spring Lake Lannon Stone Repair	\$ -	\$ -	\$ -	\$ -	\$ 20,000
		\$ 86,116	\$ 378,281	\$ 1,110,500	\$ 355,900	\$ 987,000

**2015 Annual Budget
Program Activity Summary**

General Capital	Buildings	51-25
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<u>25 BUILDINGS</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
51-25-61-9204 Contract Svc- PWF Gas Storage Tank Flood Protection			\$ -	\$ -	\$ 25,000
51-25-61-9206 Rivershire Nat Cntr Bldg Repairs		\$ -	\$ -	\$ -	\$ 25,000
51-25-80-2006 PWF- Exhaust Ventilation		\$ -	\$ 33,500	\$ 21,100	\$ -
51-25-80-2103 Shake Roof Replace VH		\$ -	\$ -	\$ -	\$ 280,000
51-25-80-2104 Flat Roof Replace VH		\$ -	\$ -	\$ -	\$ -
51-25-80-4011 PWF Garage Ceiling Fans		\$ -	\$ -	\$ -	\$ 20,000
51-25-80-4012 PWF Air Conditioner Replac		\$ -	\$ -	\$ -	\$ 12,000
51-25-80-9000 Capital Assets- Misc	\$ 44,477	\$ 83,976	\$ -	\$ -	\$ -
51-25-86-2700 Spring Lake Pavilion Door Replac		\$ -	\$ -	\$ -	\$ 12,000
	\$ 44,477	\$ 83,976	\$ 33,500	\$ 21,100	\$ 374,000

2015 Annual Budget Program Activity Summary
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Professional Service Agreements
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Function

Attached is a list of Professional Service Agreements for each operation department anticipated for the 2015 fiscal year. Each year, every department reviews the various agreements in their respective operating area and updates or bids out the respective service as needed. All professional service agreements are included on the following pages. The full list of professional service agreements is presented to the Village Board for approval on the same night as the formal approval of the proposed budget for the coming year.

Professional Service Agreements

Dept/Service	Service Provider	Cost-2014	Cost-2015
Administration			
Meeting Videotaping/AV Services	Mike Meranda	\$ 6,000.00	\$ 6,180.00
Finance			
Annual Audit	Sikich	\$ 28,274.00	\$ 30,125.00
Police			
Prosecution Services	Smith LaLuzerne	\$ 48,000.00	\$ 63,000.00
Animal Impoundment	Orphans of the Storm	\$ 1,500.00	\$ 1,500.00
CAD/Records Management Support	New World Software	\$ 14,650.00	\$ 15,500.00
Evidence/Property BEAST Software Support	Porter Lee Corporation	\$ 1,200.00	\$ 1,200.00
Mobile Data Service	Verizon	\$ 7,000.00	\$ 7,000.00
Crime Lab	NE IL Regional Crime Lab	\$ 12,500.00	\$ 12,700.00
Drug/Gang Enforcement	Metropolitan Enforcement Group	\$ 14,400.00	\$ 15,000.00
Fingerprint System Maintenance	Identix	\$ 3,325.00	\$ 3,325.00
Tornado Warning Siren Maintenance	Braniff Communications, Inc.	\$ 2,750.00	\$ 2,800.00
Dispatch Services	Village of Vernon Hills	\$280,490.00	\$282,600.00
Dispatch Center Equipment Maintenance	Village of Vernon Hills	\$ 5,500.00	\$ 6,000.00
T-1 Line Lease Agreement	Village of Vernon Hills	\$ 3,500.00	\$ 3,500.00
UHF Radio System	Central Lake County Radio Network	\$ 21,208.00	\$ 22,000.00
Radios/Equipment Support	Chicago Communications	\$ 7,900.00	\$ 8,000.00
Squad-Car Video Service	Watchguard	\$ 40,465.00	\$ 24,850.00
Community & Economic Development			
Building Inspections & Plan Review	B&F Technical Code Service	varies-nc	varies-nc
Elevator Inspection	Elevator Insepction Service	varies-nc	varies-nc
Fire Protection Plan Review	L-R Fire Protection District	varies-nc	varies-nc
Structural Plan Review	Wiss, Janney, Elstner Associates	varies-nc	varies-nc
Insurance/Common Expenses			
General Legal Services	Ancel Glink	\$ 94,600.00	\$102,907.00
Property / Liability Insurance	Mesirow/Glatfelter Public	\$113,104.30	\$117,432.00
Property / Liability Insurance - Public Officials Bonds	Mesirow	\$ 1,500.00	\$ 1,545.00
Mesirow Service Fee	Mesirow	\$ 15,000.00	\$ 15,000.00
Crime Coverage	Mesirow/Hanover	\$ 4,800.00	\$ 1,477.00
Commercial Coverage	Mesirow/Hanover	\$ 18,000.00	\$ 18,299.00
Terrorism Coverage	Mesirow/Hanover	\$ 300.00	\$ 490.00
Commerical Package	Mesirow/Amer Alternative	\$ 62,710.00	\$ 69,098.00
Excess Liability	Mesirow/Amer Alternative	\$ 8,500.00	\$ 8,725.00
Worker's Compensation Insurance	IPRF	\$178,000.00	\$168,000.00
High Excess Liability Pool	HELP	\$ 21,000.00	\$ 23,100.00
HELP - Beach Endorsement	HELP	\$ 7,875.00	\$ 8,110.00
Cellular Phones	Verizon	\$ 10,800.00	\$ 10,800.00
Copier (color) Maintenance- Admin	Xerox- lease	\$ 2,150.00	\$ 2,150.00
Copier Maintenance- (high volume): Meme	Xerox- lease	\$ 4,060.00	\$ 4,060.00
Copier Maintenance- Front Desk: Nemo	Xerox	\$ 720.00	\$ 720.00
Copier Maintenance- Police (WC5335)	Xerox	\$ 1,020.00	\$ 1,020.00
IT Consulting Services	InterDev LLC	\$ 63,034.00	\$ 63,034.00
Building Software & Maintenance	Franklin Info systems	\$ 1,200.00	
Building Software & Maintenance	Unknown as of 5/29/2014		\$ 2,350.00
Emergency Notification System	Blackboard Connect	\$ 6,120.00	\$ 6,303.60
Finance Software - License Renewal	Harris Computer	\$ 7,500.00	\$ 7,725.00
Finance Software - License Renewal	new 2015		\$ 12,000.00
FLEX Benefits Program Administration	PBA Inc- Professional Benefit Administrators	\$ 2,100.00	\$ 2,900.00

Newsletter Printing	CL Graphics	\$ 12,150.00	\$ 12,514.50
Pay Phones-VHall and SLP	IBS	\$ 1,080.00	\$ 1,112.40
Payroll Processing	Paylocity	\$ 7,864.00	\$ 8,099.92
Postage Meter Maintenance	Pitney Bowes	\$ 1,300.00	\$ 1,500.00
Internet	Comcast	\$ 3,120.00	\$ 3,200.00
T-1 Line: Village Hall to PWF	Comcast (Cimco)	\$ 3,900.00	\$ 4,017.00
Telecommunications Services	Call One	\$ 64,000.00	\$ 15,000.00
VHall/PWF Telephone Maintenance	Advanced Telecommunications	\$ 6,480.00	\$ 6,600.00
Website Maintenance	Basecamp Web Solutions	\$ 2,000.00	\$ 2,000.00
On-line Customer Response System	Web QA	\$ 4,950.00	\$ 5,100.00

Public Works

Aquatic Plant Management	Clarke Aquatic Services	\$ 6,612.00	\$ 6,810.36
Backflow Prevention Device Maint.	Bishop Plumbing	\$ 1,615.00	\$ 1,663.45
Car Wash Services	Peacock Mobil	\$ 3,204.00	\$ 3,300.12
Civil Engineering Services	Gewalt Hamilton Associates	\$ 5,000.00	\$ 5,150.00
Construction Materials Testing	Soil & Material Consultants	\$ 4,000.00	\$ 4,120.00
Custodial Service - VH, PW, Spring Lk Park	Best Quality Cleaning	\$ 31,565.00	\$ 32,511.95
Des Plaines River Gauge	Lake County SMC	\$ 2,600.00	\$ 3,425.00
Elevator Maintenance - Village Hall	Shindler Elevator Corp.	\$ 2,483.00	\$ 2,557.49
Emerald Ash Borer Treatment	TruGreen	\$ 4,000.00	\$ 4,120.00
Fire Alarm Testing	SimplexGrinnell	\$ 3,440.00	\$ 3,543.20
Fire Extinguisher Maintenance	Cintas	\$ 500.00	\$ 515.00
Fire Protection Transmitters	Inner Security Systems	\$ 3,840.00	\$ 3,955.20
Fire Sprinkler System Maintenance	Valley Fire Protection Systems	\$ 1,800.00	\$ 1,854.00
Fireworks Display	Johnny Rockets	\$ 20,000.00	\$ 20,600.00
Floor Mat Cleaning-Vhall & PWF	Dustcatcher and A-Logo Mat	\$ 1,364.00	\$ 1,404.92
Generator Maintenance - Village Hall & Utilities	Patten Power Systems	\$ 12,000.00	\$ 12,360.00
Geographic Information Services	Municipal GIS Partners	\$ 56,946.00	\$ 79,782.00
GIS Software	ESRI	\$ 9,700.00	\$ 2,750.00
Hazardous Tree Removal	Village Board 11/24/14	\$ 74,000.00	\$ 100,000.00
HVAC Maintenance - Village Hall & Public Works Facility	Hayes Mechanical	\$ 8,581.00	\$ 8,838.43
Invasive Plant Management	Turning Leaf	\$ 50,000.00	\$ 51,500.00
Irrigation Systems Maintenance	Mullermist	\$ 6,255.00	\$ 6,442.65
Landscape Maintenance	Green Acres Landscapes	\$ 139,324.00	\$ 143,503.72
Large Water Meter Testing	HBK	\$ 3,100.00	\$ 3,193.00
Lift Station Preventative Maintenance (Londonderry)	Xylem TotalCare	\$ 1,160.00	\$ 1,194.80
Leaf Disposal	Ramirez	\$ 52,000.00	\$ 53,560.00
Meter Read Center and Trimble Maintenance	Midwest Meters	\$ 2,290.00	\$ 2,358.70
Mosquito Management	Clarke Environmental	\$ 67,504.00	\$ 69,529.12
North Park Lighting Controls	MUSCO Lighting	\$ 2,000.00	\$ 2,060.00
Overhead Door Maintenance	Door Systems, Inc.	\$ 2,266.00	\$ 2,333.98
Parks Mowing Services	Twin Oaks Landscaping		\$ 21,448.00
Pavement Inventory	IMS	\$ 750.00	\$ 772.50
Payment Processing Services (Lockbox)	Payment Services Network (PSN)	\$ -	\$ 5,492.00
Payment Processing Services (Credit Card)	Payment Services Network (PSN)		
Pest Control Services	Smithereen Pest Management	\$ 3,333.00	\$ 3,432.99
Printing Services (Utility Bill Print)	American Printing	\$ -	\$ 6,500.00
PW HVAC Maintenance	TRANE	\$ 2,100.00	\$ 2,163.00
SCADA System Maintenance (Software & Service)	Baxter Woodman	\$ 3,000.00	\$ 7,000.00
Street Sweeping	Hoving Clean Sweep	\$ 34,500.00	\$ 26,000.00
Tree Pruning	Winkler Tree & Landscaping	\$ 30,000.00	\$ 30,900.00
Tree Acquisition and Planting	Acres Group	\$ 50,000.00	\$ 50,000.00
Turf Fertilizer/Weed Management	TruGreen	\$ 5,070.00	\$ 5,222.10
Uniform Rental and Cleaning	Lechner and Son	\$ 4,679.00	\$ 4,819.37
Valve Maintenance (Reservoirs)	RMS Utility Services	\$ 3,600.00	\$ 3,708.00
Valve Turning Program	ME Simpson	\$ 11,160.00	\$ 11,494.80
Vehicle Maintenance Software	Motor All Data	\$ 2,500.00	\$ 2,575.00

Vehicle Maintenance Software	Snap-On	\$ 3,195.00	\$ 3,290.85
Wastehauler Services	Waste Management		
SSA Sedgebrook			
Paying Agent Fees	US Bank	\$ 450.00	\$ 463.50
Administrative Charges	Municap	\$ 9,000.00	\$ 2,900.00



GLOSSARY - FINANCIAL TERMS

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

ACCOUNTING SYSTEM: The total structure of records and procedures which record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups or organizational components. The Village of Lincolnshire uses a modified accrual method for governmental and agency funds, and a full accrual system for proprietary and pension trust funds.

ACCRUAL BASIS OF ACCOUNTING: The accrual basis of accounting is used by the proprietary and pension trust funds. The accounting measurement focus is on the determination of net income, financial position and cash flows. Revenues are recognized when earned and expenses when incurred.

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

AGENCY FUNDS: Trust and Agency funds are used to account for assets held by the Village of Lincolnshire as trustee or agent for individuals, private organizations, or other governmental units. Agency funds function primarily as clearing mechanisms for cash resources which are collected by the Village, held a brief period, and then disbursed to authorized recipients. As such, they are not budgeted.

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

APPROPRIATION ORDINANCE: The official enactment by the Village Board to legally authorize Village Staff to obligate and expend resources.

ASSESSED VALUATION: A valuation set upon real estate or other property by the Township Assessor as a basis for levying taxes.

AUDIT: An examination by an independent accounting firm to determine if the Village's financial statements are in accordance with GAAP. The examination also includes a detailed review of the Village's financial and internal control systems.

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

rate, usually payable periodically.

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

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET DOCUMENT: The instrument used by the budget-making staff to present a comprehensive financial plan of operations to the Village Board.

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

BUDGET SYSTEM: The system used by an entity to express its revenue and expense projections for the coming year or years. Lincolnshire uses a line-item budget system.

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

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

CAPITAL ITEM: An asset item with a value of \$5,000 or more, and a useful life of more than one year.

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

CASH AND EQUIVALENTS: The combination of a fund's cash account balance(s) and the investments of that fund.

CHART OF ACCOUNTS: The classification system used by a Village to organize the accounting for various funds.

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

DEBT SERVICE REQUIREMENTS: The amount of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

DEPARTMENT: A major administrative organizational unit of the Village which indicates overall management responsibility of one or more activities.

DEPRECIATION: That portion of the cost of a capital asset charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DISBURSEMENTS: Payments for goods and services in cash or by check.

ENTERPRISE FUND: A fund established to finance and account for operations financed and

administered in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples of enterprise funds are those for utilities, swimming pools, airports and solid waste services.

ESTIMATED BUDGET: Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.

EXPENDITURES: If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept in the cash basis, the term covers only actual disbursements for these purposes.

EXPENDITURES BY CLASSIFICATION: A basis for distinguishing types of expenditures; the major character classifications used by the Village are: Personal Services, Contractual Services, Commodities, Other Charges and Capital Outlay.

EXPENSES: Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which are presumed to benefit the current fiscal period.

FISCAL PERIOD: Any period (usually a year) at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books.

FISCAL YEAR: A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Village of Lincolnshire fiscal year starts on January 1.

FIXED ASSETS: Assets of a long-term character intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND ACCOUNTS: All accounts necessary to set forth the financial operations and financial conditions of a fund.

FUND BALANCE: The excess of a fund's assets over its liabilities and reserves. The Village of Lincolnshire's policy is to promote sound financial planning and protect against unanticipated revenue loss or unanticipated expenses, and to plan for contingent liability. The goal has been to establish and maintain a working cash minimum balance equal to at least one year's operating expenses and debt service in the General Fund and at least 6 months operating expenses and debt service in the Water and Sewer Fund.

GAAP (General Accepted Accounting Principles): Uniform minimum standard of guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of the entity. They encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by

which to measure financial presentations.

GENERAL CAPITAL PROJECTS FUND: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

GENERAL FUND: The fund available for any legal authorized purposes and which, is therefore, used to account for all revenues and all activities except those required to be accounted for in another fund. **NOTE:** The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION: Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

GOAL: A short term or long term, attainable target for an organization-its vision of the future.

GRANT: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.

IMPACT FEES: One-time charges applied to new developments to offset additional public service costs due to the time lag for the collection of taxes.

INCOME: This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess or the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

INFRASTRUCTURE: Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items having value only to the Village.

INTERFUND TRANSFERS: Amounts transferred from one fund to another fund.

INTERNAL SERVICE FUND: A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

LEVY: To impose taxes, special assessments or service charges for support of Village activities.

LINE ITEM BUDGET: A budget format that organizes a budget by categories of expenses for each department, division or agency within the local government. It is designed to prevent overspending, and provides strong central control over departmental expenditures. It also aids the reader in comparing one budget with a prior one.

MODIFIED ACCRUAL ACCOUNTING METHOD: Followed by the governmental and the agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest or long-term debt, are recorded when the related fund liability is incurred, if measurable.

OBJECTIVE: A specific, measurable and observable result of an organization's activity which

advances the organization toward its goal.

OPERATING BUDGET: The portion of the budget that pertains to daily operations that provides basic government services.

OPERATING COSTS: In the General Fund this means expenditures such as salaries, utilities, and supplies. In the Proprietary Fund this refers to expenses that are directly related to the fund's activities.

ORDINANCE: A formal legislative enactment by the governing board of a municipality.

POLICY: A course of action or guiding principle designed to set parameters for decision and action.

PROPOSED BUDGET: The recommended budget submitted by the Village Manager to the Mayor and Village Board annually.

PROPRIETARY FUNDS: Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

RESERVE: An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

REVENUES: Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Income from various sources.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

WATER AND SEWER FUND: A fund established to account for operations of the water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery.

WORKING CAPITAL: A measure of a municipality's short-term financial health. It is calculated by subtracting the amount of current liabilities from the amount of current assets. A positive working capital indicates that the municipality is able to pay off its short-term liabilities. A negative working capital means that it is currently unable to meet its short-term liabilities with its current assets (cash and accounts receivable).



GLOSSARY - NONFINANCIAL TERMS

ACTUARIAL ANALYSIS: An annual report provided by an actuary that determines the amount of funding needed for the Police Pension Fund.

COMMON EXPENDITURES: General Village expenses such as telephone, printing, duplicating and office supplies that are charged to a separate account as opposed to being divided by Department or Division.

EMERGENCY WARNING SIREN SYSTEM: A set of audible warning devices attached to poles and strategically located throughout the community to warn of natural disasters such as tornadoes.

EQUIVALENT DWELLING UNIT (EDU): Units of measure to determine water and sewer connection fees that standardizes all land types (housing, retail, office, etc.) to the level of demand created by one (1) single family housing unit.

FLEET: The vehicles and equipment owned and operated by the Village.

FULL TIME EQUIVALENT (FTE): The total number of all Village employees converted to a total as if all employees were full time.

GEOGRAPHICAL INFORMATIONAL SYSTEM (GIS): A system for capturing, storing, analyzing and managing data and associated attributes. The Village uses the system for resource and asset management and the production of high quality maps for planning.

HIGH EXCESS LIABILITY POOL (HELP): A municipal consortium established to handle high access liability insurance coverage offering more reasonable premium costs than conventional insurance.

JOINT UTILITY LOCATING INFORMATION FOR EXCAVATORS (JULIE): An agency that coordinates the marking of underground utilities prior to excavations of any type, such as utility maintenance and tree planting.

LINCOLNSHIRE NEWSLETTER: The quarterly newsletter produced by the Village and mailed to all residents and businesses.

NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS): The standardized approach system to incident management and response developed by the Department of Homeland Security in 2004.

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES): A national permit program established under the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into the waters of the USA.

NORTHERN ILLINOIS POLICE ALARM SYSTEM (NIPAS): A joint venture of ninety-nine (99) suburban municipal police departments in the Chicago metropolitan area to ensure effective mutual aid in times of natural disasters.

SPECIAL RECREATION ASSOCIATION OF CENTRAL LAKE COUNTY (SRACLCLC): The local agency providing community based recreation services to individuals with disabilities and their families.

STORMWATER MANAGEMENT COMMISSION (SMC): The Lake County, Illinois agency charged regulation of all storm water matters in the county.

SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA): The computerized central system that monitors and controls the water distribution and sewer collection systems.

TAX INCREMENTAL FINANCE DISTRICT (TIF): An economic development tool where property taxes generated in a specified area are used to help pay for infrastructure improvements as the incentive for development to occur.

TREE CITY USA: A program sponsored by the National Arbor Day Foundation providing direction, technical assistance, public attention and national recognition for urban and community forestry programs.

VULNERABILITY ASSESSMENT: Identification and corrections of vulnerabilities in the water system as required by the Department of Homeland Security.



CHART OF ACCOUNTS - FUNDS

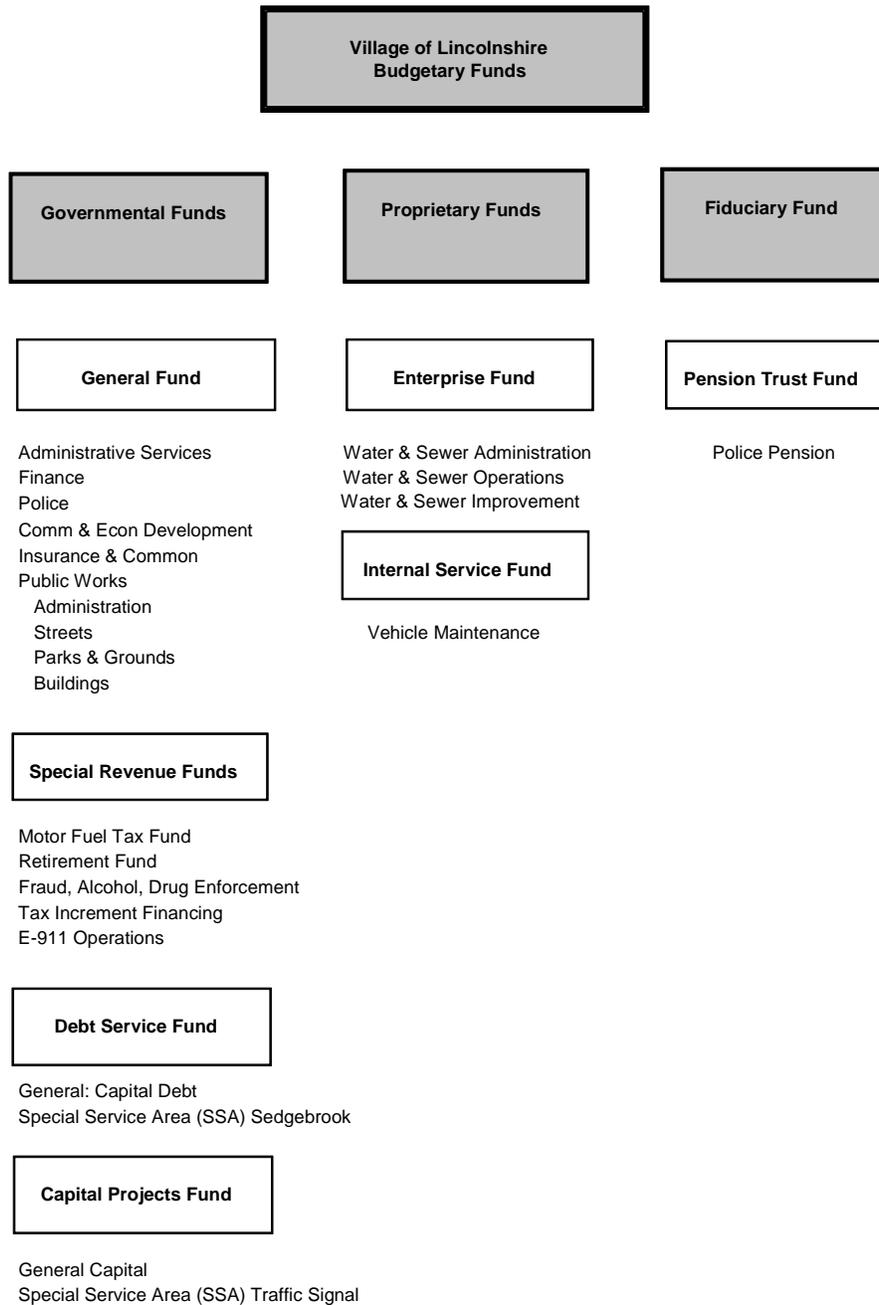


CHART OF ACCOUNTS - LINE ITEM REVENUES

70-xxxx	TAXES	80-xxxx	FINES & FORFEITURES
70-4010	State Income Tax	80-4210	Court Fines
70-4020	Sales Tax	80-4230	Alarm Fines & Fees
70-4021	Local Home Rule Sales Tax	80-4240	Administrative Tow Fees
70-4030	Utility Tax	80-4281	Fraud Forfeiture Revenue
70-4032	Telecommunications Tax	80-4283	Alcohol Enforcement Revenue
70-4040	Room & Admission Tax	80-4285	Drug Forfeiture Revenue
70-4050	Real Estate Transfer Tax		
70-4060	Road & Bridge Tax	85-43xx	ALLOTMENTS- GRANTS
70-4070	Property Taxes		
70-4076	E911 Surcharge	90-xxxx	MISCELLANEOUS REVENUE
70-4077	E911 Wireless Surcharge	90-4410	Sale Of Surplus Property
70-4091	State Use Tax	90-4420	Tree Revenue
		90-4425	Employee Contributions
		90-4430	Other Income
75-xxxx	LICENSES & FEES		
75-4120	Liquor Licenses	95-xxxx	OTHER INCOME
75-4125	Beach Tags	95-4510	Interest Income
75-4126	Park User Fees	95-4515	Gains And Losses
75-4130	Amusement Devices		
75-4135	Application Fees	98-xxxx	TRANSFER IN
75-4140	Engineering Fees		
75-4145	Planner Fees		
75-4150	Plan Review Fees		
75-4155	Annexation Fees		
75-4160	Building Permit Fees		
75-4165	Acreage Impact Fees		
75-4166	Forester Fees		
75-4170	Misc Licenses & Fees		
75-4180	W/S User Fees		
75-4186	Connection Fees		
75-4190	Cable Tv Franchise		
75-4191	Waste Hauler Fees		

CHART OF ACCOUNTS - LINE ITEM EXPENDITURES

60-xxxx	PERSONNEL	8x-xxxx	CAPITAL ASSETS
60-1xxx	Regular Salaries	80-1xxx	Amenities
60-15xx	Part Time Wages	80-2xxx	Buildings
60-2xxx	Overtime Salaries	80-21xx	Village Hall
		80-22xx	Public Works Facility
61-xxxx	CONTRACTUAL SERVICES	80-3xxx	Equipment
61-1xxx	Telephone	80-4xxx	Furniture & Fixtures
61-2xxx	Printing		Electrical upgrades
61-30xx	Equipment Maintenance		Signs
61-35xx	Equipment Lease	80-5xxx	Infrastructure
61-4xxx	Professional Services	80-6xxx	Land & Improvements
61-50xx	Legal Notices		Parking Lots
61-55xx	Data Systems		Fencing
61-6xxx	Postage	80-7xxx	Vehicles
61-7xxx	Duplicating Expense	80-9xxx	Misc Capital Assets
61-80xx	Gas Utilities	80-90xx	Software
61-85xx	Electric Utilities		
61-87xx	Medical Insurance	81-xxxx	Water Capital Assets
61-88xx	General Liability Ins	81-1xxx	Amenities
61-89xx	Deductibles	81-2xxx	Buildings
61-90xx	Outside Services	81-22xx	Public Works
61-916x	Landscape Services	81-3xxx	Equipment
61-95xx	Water Purchases	81-4xxx	Furniture & Fixtures
61-96xx	Sanitary Sewer Charges	81-5xxx	Infrastructure
61-97xx	Sewer Transmission Fees	81-6xxx	Land & Improvements
		81-7xxx	Vehicles
		81-9xxx	Misc Capital Assets
62-xxxx	COMMODITIES		
62-1xxx	Office Supplies		
62-2xxx	Licensing Supplies	82-xxxx	Sanitary Sewer Capital Assets
62-30xx	Maintenance Materials	82-1xxx	Amenities
62-31xx	Repair & Restoration	82-2xxx	Buildings
62-35xx	Construction Materials	82-3xxx	Equipment
62-36xx	Water Meters	82-4xxx	Furniture & Fixtures
62-4xxx	Snow & Ice Control	82-5xxx	Infrastructure
		82-5100	Sanitary Sewer Rehabilitation & Manhole
63-xxxx	OTHER CHARGES	82-5200	Sanitary Inflow & Infiltration Study
63-1xxx	Memberships	82-6xxx	Land & Improvements
63-2xxx	Vehicle Allowance		
63-3xxx	Professional Development	84-xxxx	Storm Sewer/Water Capital Assets
63-4xxx	Publications	84-1xxx	Ammenities
63-5xxx	Classified Advertising	84-3xxx	Equipment
63-6xxx	Uniforms	84-5xxx	Infrastructure

63-70xx	Boards & Commissions	84-51xx	Storm Sewer
63-81xx	Fraud, Alcohol, Drug Enforce.	84-53xx	Storm Water
63-86xx	Minor Equipment	84-6xxx	Land & Improvements
63-87xx	Gas, Oil and Antifreeze	84-65xx	Detention Basin
63-88xx	Vehicle Maintenance Parts		
63-89xx	Tires	86-xxxx	Parks Paths Capital Assets
63-90xx	Business Expense	86-1xxx	Amenities
63-95xx	Other Expenses	86-2xxx	Buildings
63-96xx	Depreciation Expense	86-3xxx	Equipment
		86-4xxx	Furniture & Fixtures
64-71xx	LOAN PAYMENTS	86-5xxx	Infrastructure
		86-6xxx	Land & Improvements
			Parking Lots
70-xxxx	PENSION BENEFITS	86-9xxx	Misc Capital Assets
70-91xx	IMRF Contributions		
70-92xx	Social Security Contributions	86-x1xx	Balzer Park
70-95xx	Police Pension Benefits	86-x2xx	Bicentennial Park
		86-x3xx	Memorial Park
		86-x4xx	North Park
		86-x5xx	Olde Mill Park
		86-x6xx	Rivershire Park
		86-x7xx	Spring Lake Park
		86-x8xx	Whytegate Park
		86-x9xx	Misc Parks
		88-xxxx	Roadways Capital Assets
		88-1xxx	Amenities
		88-5xxx	Infrastructure
		88-6xxx	Land & Improvements
		88-9xxx	Misc Capital Assets



SALARIES AND BENEFITS

Salary Range Adjustments

In accordance with Chapter 6.4 of the Personnel Policies Manual, the Village Manager's office will on an annual basis, review the Pay Plan Salary Ranges. The purpose of this review will be to determine if an adjustment in the Pay Plan Salary Ranges is warranted based upon prevailing fiscal conditions. The Village Manager's office will make a recommendation to the Mayor and Trustees as to whether such an adjustment is warranted, and if so, a recommendation as to the amount of the adjustment. The amount of the adjustment will depend upon the current revenue and expenditure balance anticipated for the next fiscal year. It should also be noted any adjustment to the Pay Plan Salary Ranges should not to be confused with an automatic salary increase. The adjustment allows the Pay Plan Salary Ranges to remain economically consistent. Decisions to include adjustments in the Merit Pay Plan will be made on an annual basis at the sole discretion of the Mayor and Board of Trustees.

Merit Pay Plan

Employees are normally eligible for an annual salary increase based upon a written performance evaluation. Employees are rated by personal traits, job specific traits and completion of goals established at the previous evaluation.

Classification & Compensation Schedule - Full-Time Positions

Salary Range	Position	Exempt / Non-Exempt	Minimum	Midpoint	Maximum	
24.5	Police Chief	Exempt	\$ 109,616	\$ 130,458	\$ 151,299	Current
24.5	Public Works Director	Exempt	\$ 109,616	\$ 130,458	\$ 151,299	Current
24.0	Finance Director	Exempt	\$ 109,018	\$ 129,748	\$ 150,478	Current
23.5	Community & Economic Development Director	Exempt	\$ 99,350	\$ 118,238	\$ 137,125	Current
21.0	Deputy Police Chief	Exempt	\$ 92,217	\$ 109,746	\$ 127,275	Current
18.5	Operations Superintendent		\$ 81,504	\$ 96,990	\$ 112,476	Current
18.5	Utilities Superintendent		\$ 81,504	\$ 96,990	\$ 112,476	Current
17.5	Sergeant		\$ 76,838	\$ 91,464	\$ 106,090	Current
16.0	Fleet Maintenance Supervisor		\$ 68,597	\$ 81,639	\$ 94,680	Current
15.0	Engineering Supervisor		\$ 64,001	\$ 76,176	\$ 88,351	Current
13.5	Building Official	Exempt	\$ 62,050	\$ 73,848	\$ 85,645	Current
13.5	Facilities Supervisor		\$ 59,731	\$ 71,087	\$ 82,443	Current
13.5	Village Planner	Exempt	\$ 60,311	\$ 71,777	\$ 83,244	Current
13.5	Economic Development Coordinator	Exempt	\$ 60,311	\$ 71,777	\$ 83,244	Current
13.5	Senior Accountant	Exempt	\$ 57,991	\$ 71,018	\$ 84,044	Current
10.5	General Maintenance Utilities		\$ 52,281	\$ 62,221	\$ 72,160	Current
10.5	General Maintenance Open Space		\$ 52,281	\$ 62,221	\$ 72,160	Current
10.0	General Maintenance Streets/Parks		\$ 52,281	\$ 62,221	\$ 72,160	Current
10.0	Automotive Servicer		\$ 54,600	\$ 64,984	\$ 75,369	Current
8.0	Administrative Assistant II		\$ 48,997	\$ 58,311	\$ 67,625	Current
8.0	Community Service Officer		\$ 45,303	\$ 53,916	\$ 62,529	Current
7.5	Administrative Assistant I		\$ 45,524	\$ 54,179	\$ 62,833	Current
7.5	Management Analyst	Exempt	\$ 50,828	\$ 60,491	\$ 70,153	Current
7.0	Clerk/Receptionist		\$ 43,120	\$ 51,318	\$ 59,516	Current
7.0	Records Clerk		\$ 43,120	\$ 51,318	\$ 59,516	Current



A History of Lincolnshire

The Potawatomie Indians were the first settlers in what is now known as Lincolnshire. This friendly tribe arrived in 1730, and Indian signs, such as the "Council Tree", were still in evidence as recently as 1956. The Council Tree was actually a group of three trees located on the river bank near what is now Lincolnshire Drive. The first white man, Captain Daniel Wright, arrived in Lake County in 1834 and settled on the west side of the Des Plaines River in Half Day.

Contrary to popular theory, Half Day was not named because it was a half-day's journey from Chicago. The trip at that time would have taken much longer. The town's true name was Halfda in honor of a friendly chief, whose name in Aptakisic meant "sun at its meridian" or half of the day. An early cartographer spelled it Half Day, and so it remained.

In 1836 the first school was established in the home of Laura B. Sprague. The school was supported by the parents of the children in attendance. The area was growing in population, and by 1855 Half Day became a thriving community. Half Day contained all things necessary for life at that time: a blacksmith shop, saw mill, country store, and a church.

With the advent of the automobile, Half Day became a popular recreational area. An amusement park was built, as well as a race track, bowling alley, dance hall, and taverns.

After World War I, gentlemen farmers began to buy property in Vernon Township. Edward Ryerson purchased 400 acres of the original Daniel Wright property. Others who purchased land in the surrounding area were Adlai Stevenson, Samuel Insull and Louise Leverone.

In 1955 Ladd Enterprises purchased 280 acres from Mr. Leverone, and on August 5th of that year, a subdivision called Lincolnshire was recorded in Waukegan, the County seat for Lake County. It marked the beginning of the Village of Lincolnshire. The first residents moved into their homes in 1956 and were faced with many problems. They had dirt roads, septic systems, propane gas tanks, party-line telephones, and they were dependent on police protection from Waukegan.

These early problems led to the formation of a homeowners' group which is still active in the Village. It was named the Cambridge Forest Association (presently named the Lincolnshire Community Association) because Cambridge Lane was the only developed street at the time.

Lincolnshire was incorporated as a Village on August 5, 1957 under the sponsorship of the Cambridge Forest Association, a non-profit community organization. In the election held to decide incorporation, a total of 91 votes were cast. Seventy-six votes were cast in favor with fifteen votes opposed. The Village adopted a Council-Manager form of government by ordinance in 1976. Under this plan, the Mayor and six Trustees are elected at large to set policy, approve agreements and expenditures for the Village, and appoint a Village Manager who is responsible for day-to-day operations. Lincolnshire is a Home Rule municipality.

Lincolnshire's original incorporated land area was approximately .4 miles. This is the area bounded by Riverwoods Road to the east, the homes on Cambridge Lane to the south, the Des Plaines River to the west, and Route 22 (with the exception of Stonegate Circle and Deerfield Woods) to the north. In 1970, Lincolnshire covered 2.1 square miles, and its present land area is 4.6 square miles which includes 40 miles of streets.

In 1957, at the time of incorporation, the Village's population was 237. In 1970, its population had grown to 2,531. According to the 1990 Census, our population was 4,931. Special Censuses in 1998 gave Lincolnshire a population of 5,898, and in 2004, established the population at 6,537. The latest Census was completed in 2010 and the Village population increased to 7,275.

Lincolnshire Today

Lincolnshire is located along I-94 in Lake County, Illinois, part of a growing metropolitan Chicago. The distance to downtown Chicago is 38 miles. The residential character is largely one-half acre lots and larger, although there are several planned unit developments of greater density. Most of the residential development is east of the Des Plaines River which travels through Lincolnshire. West of the river, the residential population is complemented by a growing commercial and corporate office tax base. This includes six (6) hotels, eighteen (18) restaurants, a twenty-one (21) screen theater, retail areas and a corporate center which is home to several Fortune 500 companies. One of the hotels is a Marriott Resort that features a championship golf course, live theater and meeting rooms that attract business and training opportunities. The diverse tax base has led to a strong financial position for the Village for over twenty (20) years and has enabled the Village to not levy a property tax for municipal operations. Lincolnshire is also home to a regional high school with an enrollment of 4,500 students.

Miscellaneous Statistical Data

Date of Incorporation:			1957	
Form of Government:			Village Board/Manager Home Rule	
Area			4.6 Square Miles	
Miles of Streets:			40	
Fire Protection:			Lincolnshire-Riverwoods Protection District	
Public Safety - Number of Stations			1	
Public Safety - Sworn Officers			24	
Recreation – Number of Parks			10	
Recreation – Acres of Parks Park Acres:			181	
Education – Attendance Centers			4	
Education – Number of Teachers			394	
Education – Number of Students			5,678	
Water & Sewer Enterprises				
Number of Consumers:			2,472	
Average Daily Consumption (million gal/day):			1.31	
Miles of Water Mains:			67	
Miles of Sanitary Sewer Mains:			45	
Storage Capacity (million gallons):			4.6	
Employees				
Full-time:			66	
Part-time:			7	
Seasonal:			20	
Elections				
Number of registered voters:			5,182	
Number of votes cast in last municipal election:			658	
Percentage of registered voters voting in last municipal election :			11.9%	
BUILDING PERMITS			POPULATION STATISTICS	
Year	Number	Value	1957	309
2001	517	16,738,000	1960	555
2002	454	27,573,000	1963*	999
2003	454	25,436,000	1965*	1,350
2004	409	42,682,000	1968*	2,189
2005	463	74,826,000	1970	2,531
2006	441	44,016,000	1974*	3,540
2007	428	88,371,000	1977*	4,076
2008	433	73,167,000	1980	4,151
2009	329	30,877,000	1987*	4,856
2010	370	17,291,000	1990	4,925
2011	312	16,672,000	1995*	5,618
2012	350	35,912,000	1998*	5,898
2013	250	25,000,000	2000	6,108
2014			2004*	6,537
			2008*	7,038
			2010	7,275

*Special Census

MISCELLANEOUS STATISTICAL DATA

Village of Lincolnshire, Illinois

RECENT CENSUS DATA:

	1980	1990	2000	2010	Compare 2010 2000
	<u>Census</u>	<u>Census</u>	<u>Census</u>	<u>Census</u>	
Age Distribution:					
Under 14 years	949	1,023	1,402	1,138	-18.8%
15 to 19	640	415	310	460	48.4%
20 to 44	1,281	1,564	1,416	1,097	-22.5%
45 to 64	1,104	1,548	1,993	2,180	9.4%
65 and over	<u>177</u>	<u>381</u>	<u>987</u>	<u>2,400</u>	143.2%
Total	4,151	4,931	6,108	7,275	19.1%
Number of occupied households	1,185	1,682	2,134	3,396	59.1%

Source: United States Census Bureau

TEN LARGEST PROPERTY TAXPAYERS:

<u>Taxpayer</u>	<u>Property</u>	2013 Assessed <u>Valuation</u>	Percentage of total Assessed <u>Valuation</u>
ARC ACLSH IL001 LLC	Office Buildings	15,692,134	2.79%
Van Vlissingen & Company	Office Buildings	14,533,703	2.59%
Lincolnshire Senior Care, LLC	Retirement Community	14,811,703	2.64%
GA Tri-State Office Park, LLC	Office Buildings	14,219,963	2.53%
Property Tax Unit- N16WC	Office Buildings	12,271,734	2.18%
Strategic Hotel Capital, Inc.	Hotel	8,218,978	1.46%
Inland Westen Half Day LLC	Office Buildings	6,854,749	1.22%
ECD Company	Retail Complex	5,916,971	1.05%
GGP-Lincolnshire LLC	Retail	5,531,776	0.98%
Milbrook, Inc.	Retail/Office Complex	4,409,672	0.79%
		\$102,461,383	18.23%

Source: Vernon Township Assessor