



2017
Operating Budget
&
Capital Improvement Program

Lincolnshire, Illinois

-Intentionally left blank-

Table of Contents

Reader's Guide to the Budget	7
Village Manager's Budget Letter.....	9
Organizational Information	17
Budget Process.....	17
2017 Budget Calendar / Approval Schedule.....	19
Financial Policies	21
Funding Policy for Illinois Municipal Retirement Fund	28
Funding Policy for Lincolnshire Police Pension Fund.....	31
Investment Policy.....	35
Bond Post-issuance Compliance Procedures	39
Mission Statement.....	43
Code of Organizational Values.....	43
Fiscal Year 2017 Goals	44
Village Officials.....	48
Management Team	49
Organizational Chart	50
Financial Summary	51
Financial Summary Introduction.....	51
Revenue Summary by Fund	52
Expenditure Summary by Fund.....	53
Expenditure Summary by Activity	54
Pie Charts - Combined Revenues	55
Pie Charts - Combined Expenditures	56
Summary of 2016 Receipts and Expenditures All Funds	57
Summary of 2017 Receipts and Expenditures All Funds	57
Summary of Available Fund Balances.....	58
Combined Summary of Revenues and Expenditures	59
Village of Lincolnshire Fund Structure	60
Fund Descriptions	61
Bonded Debt Analysis	62
History of the Village of Lincolnshire Property Tax Rate	63
Summary of Long-Term Debt.....	64
Distribution of Property Tax Dollars	65
Area Tax Rate Comparison	66
Area Tax Rate Comparisons - Basic Village Services	68
General Fund	69
General Fund Introduction.....	69
General Fund Revenues & Taxes	69
General Fund Expenditures & Transfers.....	70
General Fund - Fund Summary.....	71
General Capital Fund and General Fund - Fund Balance History	72
General Fund Revenue Detail	73
General Fund Explanation of Revenue Sources	75
General Fund - Historical Revenues.....	76
Major Revenue Sources – General Fund	77

Summary of General Fund Revenues	78
The Overhead Rate	81
General Fund Expenditure Summary.....	82
General Fund Expenditures by Category.....	83
Administration.....	84
Finance.....	88
Police.....	91
Community and Econ Development.....	96
Insurance / Common Expense.....	100
Insurance / Common Expense.....	101
Public Works Administration	104
Public Works Streets	107
Public Works Parks and Open Space	111
Buildings.....	116
Debt & Transfers.....	119
Water & Sanitary Sewer Funds	121
Water & Sanitary Sewer Funds Introduction	121
Water & Sanitary Sewer Funds - Fund Summary	122
Water & Sanitary Sewer Fund Historical Expenditures	124
Water & Sanitary Sewer Fund Balance History	125
Water & Sanitary Sewer Fund Revenue Detail	126
Water & Sanitary Sewer Explanation of Revenue Sources.....	127
Administration.....	128
Operations.....	132
Capital Projects	136
Other Funds	141
Motor Fuel Tax (MFT) Fund.....	142
Police Pension Fund.....	145
Fraud, Drug, and Alcohol Enforcement Fund	149
Vehicle Maintenance Fund	151
E911 Fund.....	155
Park Development Fund	159
Special Service Area (SSA) Sedgebrook Fund	162
Special Service Area (SSA) Traffic Signal Fund	165
Capital Improvement Program.....	169
10 Year Capital Improvement Plan.....	169
General Capital Fund	187
Facilities	189
Equipment	190
Furniture and Fixtures.....	191
Storm Sewer and Water.....	192
Parks	193
Roadways.....	194
Vehicles.....	195
Miscellaneous Capital.....	196
Supplementary Information	197

Professional Service Agreements.....	197
Glossary - Financial Terms	200
Glossary - Nonfinancial Terms	207
Village of Lincolnshire Fund Structure	209
Chart of Accounts - Line Item Revenues	210
Chart of Accounts - Line Item Expenditures.....	211
Salaries and Benefits	213
A History of Lincolnshire.....	217
Miscellaneous Statistical Data	219

-Intentionally left blank-



Reader's Guide to the Budget

This guide provides 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. Funds for specific activities should not be "commingled" with money for other governmental purposes. Revenue sources are recorded 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. 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 eleven 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 Sanitary Sewer Fund budget accounts for all revenues and expenditures necessary to deliver water and collect sewage for water and sewer customers. This fund is considered 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 user fees, the primary source of revenue in this fund are 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 identifies planned expenditures for the current year's capital projects as well as summarizes the Village of Lincolnshire's Ten Year Capital Improvement Plan.

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/Treasurer, Michael Peterson at 847.913.2303 or mpeterson@lincolnshireil.gov.

Village Manager's Budget Letter

MEMORANDUM

To: Lincolnshire Residents
Mayor Brandt
Village Board of Trustees

Date: January 1, 2017

From: Brad Burke, Village Manager

Subject: Fiscal Year 2017 BUDGET HIGHLIGHTS

On behalf of the Village staff and management team, I am pleased to present the approved Village of Lincolnshire 2017 Budget. The proposed budget covers the Village's fiscal year period from January 1, 2017 through December 31, 2017.

Historically, the Village Board and staff have worked 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 the 2017 Fiscal Year, economic circumstances continue to compel the Village to continuously examine staffing needs and operations to efficiently match resources to community demands. The Village's financial position is carefully monitored and evaluated through the regular review of costs and services and by planning for the future needs of the community.

The past few years have shown economic improvement in some categories of revenues. However, during Fiscal Year 2016, the Village saw the loss of two major sales tax generators. The loss of these two sales tax contributors in 2016 results in the Village experiencing the loss of \$1.67 million in Sales Tax and Local Home Rule Sales Tax revenue in Fiscal Year 2017. It is through this filter of significant revenue loss, Village staff prepared 2017 Budget.

The Village of Lincolnshire continues to see the effects of an uneven and slow economic recovery; reflected in flat or stagnant revenue growth for a majority of other revenue sources. The challenges caused by the recent loss of leading sales tax generators; the ongoing economic recession; and slow return to a growth economy remain, and the Village is required to make difficult spending choices in order to maintain high-quality core services while at the same time addressing both near term and long term capital needs of the community. With the adoption of the Village's first 10-Year Long Term Capital Plan in 2014, the Mayor and Village Board made a commitment to addressing critical infrastructure needs and not to delay expenditures to future years when costs are often higher and addressing the need can become of an emergency nature.

Additionally, the uncertainty of the State of Illinois fiscal circumstances and lack of an approved State budget present the potential for a State-mandated property tax freeze, or delays in, or complete loss of state-shared revenue. Given the unknown outcome of how the State legislature will address Illinois' economic crisis, staff prepared the 2017 Budget based upon no changes in state-shared revenue. To address the potential the State legislature may impose a property tax freeze, as well as the need to diversify revenue; the proposed 2017 Budget reflects the implementation of a property tax levy for Police Protection. The Police Protection levy proposed will not address the Village's significant revenue decline, but does provide flexibility should a State-imposed property tax freeze become a reality.

Historically, the Mayor and Board of Trustees have stood by an informal policy of maintaining at least one-year's operating expenses (excluding transfers and debt service) in reserves. Reserves at this level are intended to ensure the Village has time to respond to a significant economic event such as the loss of top sales tax generators. The proposed Fiscal Year 2017 Budget reflects cuts and reductions in staff in nearly all departments and continues to address the Village's infrastructure needs. The Budget reflects the Village Board's commitment to not deferring needed investments to future years even in light of near term fiscal challenges. A primary goal established by the Village Board for 2017 is for staff to develop a plan to address the revenue decline. Based upon the Village's Five-Year Financial Forecast, the Village does have time to develop a response to this fiscal challenge and continue to address infrastructure and service needs. The Financial Forecast indicates the Village Board's reserve policy of maintaining 75% of General Fund annual operating expenses in reserve will be met through January 1, 2021.

The Fiscal Year 2017 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 Fiscal Year 2017 Budget is laid out on the following pages.

BUDGET FORMAT

Changes in recent years to the presentation of the Village of Lincolnshire budget resulted in increasing the number of expenditure line items to improve spending accountability and provide improved accuracy in budgeting. The additional detail improves management's ability to monitor expenditures/projects throughout the year. The Fiscal Year 2017 Budget represents the fourth fiscal year in the transition to the new budget format, as a result, it is now easier to make direct year over year comparisons.

The budget is divided into several tabs. The dividers break down the proposed budget into different subject areas including: organizational information (which includes budget process and policies); a summary of the Village's financial status; breakdown of proposed expenses by operational division in the General Fund; Water and Sewer Fund expenses and revenues; proposed budget for the minor funds of the Village; proposed capital projects for Lincolnshire's capital improvement program; and supplementary information. The supplementary information section of the Budget also includes a comprehensive detailed spreadsheet of all Professional Service Agreements for each operating area of the Village.

BUDGET HIGHLIGHTS

The approved Fiscal Year 2017 Budget meets the following objectives.

- The Fiscal Year 2017 Budget reflects the **transfer of existing reserves** to the Water & Sewer Improvement Fund (**\$1,027,475 Water & Sanitary Sewer Improvement Fund**) to cover the cost of equipment and infrastructure improvement planned in 2017. The proposed budget continues the Village's historical approach to funding needed capital expenses from accumulated reserves.
- The Fiscal Year 2017 Budget **maintains the Village's General Fund unrestricted fund balance** at the Village's fund balance policy of 75% of operating expenditures (including debt service). The projected fund balance at the end of Fiscal Year 2017 is expected to be 75% of annual operating expenses plus debt service, but less Police Pension contributions, sales tax rebates and transfers to fund capital projects. Reserves in excess of the 75% are transferred to

the General Capital Fund to be used to address capital equipment and infrastructure needs as outlined in the approved 10-Year Capital Plan.

- Capital expenditures planned for Fiscal Year 2017 are a result of projects identified as part of the Village's annual update to the Lincolnshire's 10-Year Capital Plan. The annual update was approved by the Village Board July 25, 2016. A copy of the plan is included with the budget (Capital Improvement Program Tab) for reference to spending on projects in outlying years.
- The Fiscal Year 2017 Budget provides **\$2.22 million** in expenses out of the General Capital Fund for **capital funding for critical infrastructure improvements in various Village neighborhoods and needed equipment**, including:
 - **Facilities**
 - Garage door opener motor replacement at the Public Works garage (\$18,000)
 - Project to remodel workstations and add conference room at Public Works Facility (\$40,000)
 - **Equipment**
 - Purchase replacement Livescan Electronic Fingerprinting System (\$28,000). This expenditure will be made only if current system fails during the year.
 - Front-End Loader replacement (\$160,000).
 - Riding Mower Replacement (\$30,000).
 - Chipper Cap (\$7,000)
 - **Furniture & Fixtures**
 - Damaged chair replacement in Public Works lunch room and Police Department conference room (\$20,000).
 - **Storm Sewer & Storm Water**
 - Annual storm sewer lining project (\$20,000).
 - Detention basin improvements - Pembroke Drive (\$40,000).
 - Various storm water system line replacements (\$35,000)
 - Lincolnshire Creek drainage improvements – Coventry Lane south (\$380,000)
 - Detention Basin engineering (\$15,000)
 - **Parks**
 - \$100,000 in forestry activities related to tree placement – **Via Tree Bank Funds**, which are derived from forfeited Tree Bonds received as part of tree permits.
 - Improvements to equipment and materials storage system at North Park including reconstruction of North Park lean-to (\$60,000)
 - Exterior painting at North Park (\$15,000)
 - Illinois Transportation Enhancement Program (ITEP) Stage II Olde Half Day Road/Downtown Path Improvements (\$375,000)
 - Engineering for repair work needed on the Route 22 Pedestrian Bridge (\$40,000)
 - Pocket Park construction at the base of the Indian Creek pedestrian bridge in the downtown triangle parcel near The Fresh Market grocery store (\$275,000) – **Via Park Development Funds**, which are derived from donations from developers as required by Village Code.
 - **Roadways**
 - Village-wide survey of all roadways for pavement management planning purposes – completed every five years (\$40,000)

- Road rehabilitation project on Pembroke Drive within the limits of planned water main replacement project as well as pavement repairs to Carlisle Lane, Whytegate Court and Astor Court as necessary to extend pavement life (\$545,000 General Capital Fund & \$335,000 Motor Fuel Tax Fund)
- **Vehicles**
 - Replace one 1-ton pickup truck (Unit #240) (\$80,000)
 - Police squad replacement and vehicle retrofit (\$34,000) – **Via Fraud & Forfeiture Funds**, which are derived from forfeited seized assets and fines assessed pursuant to state statutes.
- **Water & Sewer Improvement Fund** The Fiscal Year 2017 Budget contemplates \$1.87 million in Water & Sewer Improvement capital projects and equipment purchases. Highlights of the planned projects can be found below:
 - Water Distribution System Analysis and Evaluation of Alternative Water Source (\$40,000)
 - Water Fund portion of replacement at Public Works Facility (\$225,000)
 - Generator replacement (\$130,000)
 - Pembroke Drive 2017 Water Main Replacement Project (876,500)
 - Engineering design and bid Westminster 2018 Water Main Replacement Project (\$80,000)
 - Sanitary sewer lining/rehabilitation activity (\$162,000)
- The Fiscal Year 2017 Budget reflects **no increase in personnel**. The proposed budget does reflect a reduction of 2 full time equivalent positions. The staff reductions come in the Administration and Community & Economic Development Departments. The Village Planner position, vacated in fall of 2015, and the Management Analyst position, vacated in August 2016, will not be filled resulting in a reduction of personnel. An existing vacant Police Officer position will remain unfilled in 2016. The Village currently has 58 full time employees and seasonal and part-time/seasonal personnel totaling 5.00 full-time equivalents (FTE) for a total of 63.00 FTE.
- The 2017 Budget provides for **no property tax rate increase** for property owners. However, the proposed budget does reflect the creation of a Police Protection levy. The levied amount for Police Protection is proposed to be \$1,510,667 and is intended to allow the Village to “capture” new growth in equalized assessed valuation over the previous year.
- The budget reflects the elimination of the Village’s Retirement Fund. Previously expenses related to the Illinois Municipal Retirement Fund for the Village’s non-sworn personnel as well as applicable FICA for all Village staff was accounted for in the Retirement Fund. With the adoption of the 2017 Budget, these expenditures are now reflected in each operating area’s respective personnel expense.
- The Fiscal Year 2017 Budget provides for a **5.00% increase (\$0.40/1,000 gallons)** 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 5.0% effective January 1, 2017. The water rate increase is from \$5.13 to \$5.38 and the sewer rate is proposed to increase from \$5.77 to \$6.06 for homes within Lincolnshire corporate limits.

FINANCIAL SUMMARY

In 2016, a number of key revenues were estimated to perform above budget. A summary of these revenues are listed below:

State Income Tax	\$ 5,000
Telecommunications Tax	\$ 70,000
Room & Admission Tax	\$ 46,000
Real Estate Transfer Tax	\$260,000
Increased Revenue from Budgeted	\$384,000

It should be noted the largest component of revenue performing above budgeted projected is Real Estate Transfer Tax. The increase in this revenue is due primarily to a number of large single commercial property sales resulting in one time revenue during the year.

Revenues for all funds total **\$21,325,291** and **expenditures** total **\$22,860,425**. As noted above, Revenues are projected to decline by \$1.67 million in Fiscal Year 2017 due to loss of major sales tax generators for the Village. For Fiscal Year 2017, the proposed Fiscal Year Budget reflects the transfer of **\$1,027,475** of General Fund reserves to the Water & Sewer Improvement Fund to pay for debt service and planned capital expenditures.

General Fund estimated fund balance is projected to total **\$10,995,278** at the conclusion of fiscal year 2017. This represents a 104% projected reserve balance of annual operating expenses and debt service as of December 31, 2017. This compares to a projected 2016 fund balance of 139.3% of annual operating expenses and debt service.

Total **General Fund expenditures**, including transfers to fund requested capital, debt service and pension contributions, are contemplated to be **\$12,691,071**. This compares to projected General Fund expenditures (with transfers and debt service) projected for Fiscal Year-End 2016 in the amount of **\$17,109.104**.

GENERAL FUND

Revenues have been conservatively budgeted again this year and are largely based upon estimated revenues for 2016. Due to the departure of major sales tax generators, Sales Tax and Local Home Rule Sales tax revenue will experience a significant reduction compared to the Fiscal Year 2016 Budget or projected year end. Staff have noticed better results in the Room and Admission Tax and Real Estate Transfer Tax during 2016 and is hopeful this trend will continue into 2017. Based upon these results, staff estimated some tax revenues to be slightly higher than the 2016 Budget; however, a majority of revenue lines do remain flat for the 2017 Budget year.

Operating expenses (less debt and transfers) total **\$10,163,114**. This is a \$169,994, or 1.7% increase from the approved 2016 General Fund – Operating budget. Operating costs in many Departments (Administration, Police, and Community & Economic Development) for Fiscal Year 2017 reflect an increase related to budgeting for Illinois Municipal Retirement Fund (IMRF) and FICA/Social Security contributions within each operating area budget rather than budgeting for these expenses in a separate Retirement Fund. The proposed budget does include a proposed merit increase in salaries equal to a maximum of 3% adjustment, and the average increase across the organization for non-sworn personal is expected to be 2.5% to 2.7%.

The Insurance & Common Budget in the General Fund reflects a 4.5% increase for 2017. The primary driver of this increase is due to a more than 12% increase in health insurance premiums for the Village’s medical insurance provided through the North Suburban Employee Benefits Cooperative. This increase is effective January 1, 2017.

The budget reflects a reduction of two full-time equivalent personnel as well as keeping an existing police officer position vacant for the coming year. Additionally, the Public Works Department budget reflects the elimination of the Operations Superintendent position and creation of two foreman positions. This change was made as a result of a 2016 retirement and to provide opportunity for growth and development of existing general maintenance staff. This change is expected to result in a saving of \$40,000 annually Public Works Department salaries.

The General Fund **reserve** balance at the end of Fiscal Year 2017 is estimated to be **\$12,051,419 on January 1, 2018** which is equal to nearly 14 months of operating expenses and debt service. Village of Lincolnshire policy is to have nine (9) months available in reserves, and direct any excess reserves be set aside to fund the Village's future capital needs.

WATER AND SEWER FUND

Revenues are based upon 402 million gallons of water sales. The Budget includes a 5.0% increase to water rates (\$5.13 to \$5.38 per 1,000 gallons). The increase is necessary in part due to an increase of 5.00% in water rates from Highland Park. The Budget also reflects a 5% increase in sanitary sewer rates from \$5.77 to \$6.06.

In early 2016, the Village transitioned from quarterly to monthly utility billing for water & sewer service. The transition was smooth and customer feedback has been generally positive. The completion of the automated meter reading system throughout all water accounts by the end of this year makes it relatively simple to provide billing on a monthly basis. Monthly billing provides more predictability in utility fee revenues and helps Village staff identify customer problems in a more timely fashion. Administrative costs, less transfers to the Water & Sewer Improvement Funds, are proposed to decrease **11.6% or \$65,360** in the Water & Sewer Administration budget for the coming year. Water & Sewer Operations costs are proposed to increase by \$245,430 or 7.22%.

For the Water and Sewer Fund at the beginning of Fiscal Year 2016, the **unrestricted net position** was \$763,102, which is equal to just over 2 months of operating expenses. The projected unrestricted net position based upon the proposed Fiscal Year 2017 Budget is expected to be **\$910,533 or 20%** of annual operating expenses in the fund. The policy is to maintain 20% or at least two (2) months in reserve. The Fiscal Year 2017 Budget meets the Villages fund balance policy for the Water & Sewer Fund.

WATER AND SEWER IMPROVEMENT FUND

Staff projects \$200,000 in direct revenues from connection fees and the proposed Water Infrastructure Fee. This amount represents connection fees due to anticipated development projects in the downtown and in new residential construction related to the continued construction of the Camberley Club townhome development.

Capital improvements total \$1,957,065. The majority of these expenditures are related to the Pembroke Drive 2016 Water Main Replacement project (\$876,500); generator replacement (\$130,000); and Public Works facility roof replacement (\$225,000). Other projects contemplated include miscellaneous repairs at \$100,000 and sanitary sewer rehabilitation (162,000).

OTHER FUNDS

The **Motor Fuel Tax** Fund continues to be used only for our annual street resurfacing program (\$335,000). These funds will be used towards roadway improvements on Pembroke Drive, Carlisle

Lane, Whytegate Court and Astor Court. The revenues are based upon our population and estimated future per capita revenue provided by the Illinois Municipal League.

The **Police Pension Fund** is governed by the Police Pension Board as required by state law. The Police Pension Board requests a 2017 contribution of \$803,500. This request is based upon the following actuarial assumptions- 30 year amortization (closed) period, 6.5% investment return, Entry Age Normal Level Dollar Cost Method, with a 100% funding goal.

During the course of the Village Board's consideration of the 2017 Budget, the Village Board directed the elimination of the **Retirement Fund**. Historically, the portion of the IMRF expenses and Federal Insurance Contributions Act (FICA) were accounted for within this fund. With the adoption of the 2017 Budget, this fund is eliminated and those expenses are now reflected as personnel costs within each operating area budget.

The **Park Development Fund** reflects revenues received in the form of developer donations for new residential developments. The Village is restricted in the types of expenditures using Park Development funds. The 2017 Budget reflects using anticipated park donation revenue from the Camberley Club townhome development to fund the construction of the proposed pocket park in the downtown near The Fresh Market grocery store. This project is expected to be executed when the construction of the remaining out parcels in this development take place.

In the **E-911 Fund, revenue is derived from the** 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. P.A. 99-0006, which was signed by the governor on June 29, 2015, amended the Emergency Telephone System Act, the Wireless Emergency Telephone Safety Act and the Wireless Prepaid Act. The Acts created a uniform surcharge of \$0.87 for wireline, wireless and Voice over Internet Protocol (VoIP) customers. It will require all carriers to remit the 9-1-1 surcharge directly to the Illinois State Police for funds collected starting with the January 2016 remit period. The Emergency Telephone Systems Board (ETSB)/Treasurers will no longer receive the wireline or VoIP surcharge revenue directly from each carrier, instead it will be remitted to the State, and then all money will be distributed according to the breakdown specified in the Act. Land lines increased from \$0.75 to \$0.87 while wireless dropped from \$1.50 to \$0.87 per line, a 42% reduction.

The Lincolnshire ETSB will dissolve in 2017 and Lincolnshire will join Vernon Hills ETSB. Lincolnshire's E911 Fund may be eliminated in 2018 and the General Fund- Police budget would absorb the dispatching services contract expenditures.

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 proposed to be levied for this special service area.

Special Service Area – Sedgebrook – The budget reflects the property tax levy assessed for the Sedgebrook Retirement community to pay for public improvements required as part of this development. 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.

ACKNOWLEDGEMENTS

The process of developing the Village of Lincolnshire budget is the annual opportunity for staff and officials to contemplate the Village's past, present, and future. The annual Budget is a critical document

for the Village as it: defines all we do as an organization; serves as a statement of the organization's values; demonstrates the Villages capabilities; and provides a guide to what we hope to achieve.

The presentation of this budget document would not be possible without the support, coordination and ability of the Village's Department Managers. I am grateful to the time each Department Manager dedicated to the budget process. Special appreciation is extended to Finance Director Michael Peterson for all his efforts in assisting with developing the budget, this presentation, and for his work in transitioning the budget format to the detailed document seen today. Additionally, Administrative Assistant Leslie Ulibarri and Senior Accountant Julia Gabbard are thanked for their assistance in editing and proofreading the narrative portions of the budget document and assembly. Without each of these staff member's commitment, this document would not have become a reality.

Lastly, I would like to express my sincere gratitude to the Mayor and Village Board of Trustees. All members of the management team benefit from your collective guidance, support, and confidence. If you have any questions or comments regarding this budget, please contact me.

Respectfully submitted,
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, 2017.

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 established 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 simply a detailed explanation of the items outlined in the Appropriations Ordinance, and has no legal effect.

In preparing the budget proposal, Department Managers are given parameters by Finance Department staff 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/Treasurer 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 2017 Budget was held September 12, 2016.

Following September 12, 2016 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 expenditures for permanent facilities and major vehicles and equipment purchases. Village officials and staff annually review and revise the Village's Capital Improvement Program. Annually the Village Board reviews and adopts 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 hold several Committee of the Whole Budget meetings to discuss the proposed budget for the coming year.

During the budget consideration process, 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 for consideration and approval by the Village Board. After the Appropriations Ordinance is approved, 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 a Public Hearing must be held prior to the Mayor and Board vote on the ordinance.

Budget Basis

The general government-type fund budgets (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.



2017 Budget Calendar / Approval Schedule

Date/Time	Event	Purpose
7/11/2016	2017 Capital Improvement Program Worksheets Distributed to Department Managers – Sheets Linked to General Capital	Capital Improvement Program Development
7/22/2016	Personnel Change Requests Due to Village Manager	Operating Budget Development
7/25/2016	Presentation of Long-Term Capital Plan and Financial Projections to Village Board	Update Board on Capital and Financial Planning/Initiate Discussion of 2017 Budget
8/5/2016	Completed Capital Improvement Program Worksheets Due to Village Manager	Capital Improvement Program Development
8/5/2016	Finance Distributes Operating Worksheets to Department Managers	Operating Budget Development
8/5/2016	Professional Services Agreements List Distributed to Department Managers for Updating	Operating Budget Development
8/05/2016	Budget Performance Indicators / Metrics Distributed to Department Managers	Operating Budget Development
8/5/2016	Letters Sent to Lincolnshire Organizations Regarding FY2017 Budget Process	Operating Budget Development
8/5/2016	Budget Article Completed for September Newsletter	Operating Budget Development
8/10/2016	Village Manager Hosts Employee Meeting to Obtain Questions / Comments from Staff – During Employee Council	Obtain Comments / Requests
8/12/2016	2017 Departmental Goals and Objectives Submitted to Village Manager for Review	Goal/Objective Development
Weeks of 8/5/2016 & 8/15/2016	Village Manager Reviews Capital Improvement Worksheets & Returns to Department Managers with Comments	Capital Improvement Program Development
8/31/2016	Completed Operating Budget Worksheets due to Finance Director	Operating Budget Development
8/31/2016	Professional Services Agreements List Due from Department Managers to Finance Dir	Development of Operating Budget
9/09/2016	Finance Director Distributes First Draft Budget to Department Managers and Village Manager	Operating Budget Development

Date/Time	Event	Purpose
9/12/2016	Special Committee of the Whole Meeting	Mayor & Board of Trustees Receive Comments/Suggestions from Organizations and Residents
Weeks of 9/12/2016 & 9/19/2016	Operating and Capital Improvement Program Budget Workbooks assembled by Finance Director and Village Manager	Operating & Capital Improvement Program Budget Development
Weeks of 9/12/2016 & 9/19/2016	Department Manager meetings with Finance Director and Village Manager	Review Operating and Capital Improvement Program Budget and Professional Services Agreement List
10/03/2016	Department Managers Return Draft Budget with Comments to Finance	Operating Budget Development
Week of 10/03/2016	Budget Workbook Revisions Made	Operating & Capital Improvement Program Budget Development
10/13/2016	Budget Workbooks Delivered to Mayor and Board of Trustees	Distribution of Proposed Budget
10/13/2016	Public Copies of Budget Workbooks at the Village Hall, Library and Online	Public Review of Budget
Weeks of 10/17/2016 & 10/24/2016	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees Review Budget
11/14/2016	Committee of the Whole Meeting	Public Comment on Proposed Budget
Weeks of 11/14/2016 & 11/21/2016	Special Committee of the Whole Budget Meetings (As Needed)	Mayor and Board of Trustees Review Budget
Week of 11/21/2016	Final Budget Revisions Made by Village Manager/Finance Director	Operating & Capital Improvement Program Budget Development
Week of 11/21/2016	Department Managers Review/Update Year-End Projections and Recommend Project Carryover Amounts	Operation & Capital Improvement Program Budget Development
12/08/2016	Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
12/08/2016	Public Copies of Final Budget at the Village Hall, Library, and Online	Public of Review Budget
12/12/2016	Village Board Meeting	Adoption of FY 2017 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 budgets for the General Fund, Motor Fuel Tax Fund (MFT), E911 Fund, Police Pension Fund and Park Development Fund 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

Current revenues will be sufficient to support current expenditures except where indicated 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 which compare actual versus budgeted revenue and expense activity throughout the year. Amounts presented in the budget documents

are compared with actual revenues and expenditures for each month and year-to-date on a monthly basis.

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).

The Comprehensive Annual Financial Report (CAFR) presents the status of the Village's finances on a basis consistent with "Generally Accepted Accounting Principles" (GAAP). 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.

Planning

The Village annually prepares a 10-Year, Long Term Capital Plan. The Long Term Capital Plan includes 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 for each additional appropriation to 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 2017, the Village will use the property tax levy to fund public safety activities related to the Police Department's 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 create no inadvertent, 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

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
- Eliminating 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 are submitted for approval and 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 Plan. 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 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 (CAFR) and bond prospectus.

Revenue Policies

Revenue Projections

During the budget process, the Village shall estimate two categories of annual revenue. Type 1 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 2 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 Financial Forecast of Revenues and Expenditures.* A planning tool used by Management and the Village Board to forecast and project various funds (General, General Capital, Water and Sewer Operations, Water and Sewer Improvement, Motor Fuel Tax).
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 \$10,000 or greater and useful life exceeding one year. Fixed assets include equipment, computers, furniture and vehicles. The unit cost is applied to individual assets; acquiring a group of assets with values below the individual unit cost will not result in inclusion.

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 \$10,000 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): buildings, furniture & equipment, land improvements, roadways, storm sewers, pedestrian/bike paths, street/field lights, traffic lights, and bridges.

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.
2. Through the Accounts Payable software, departments initiate payment requests for review and approval.

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 manager 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 and submit 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 set by state statute and guidelines contained in the Village's Police Pension Funding Policy, respectively, 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

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 non-economic 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.

1. Actuarially Determined Contributions
2. Funding Discipline
3. Intergenerational Equity
4. Contributions as a Stable Percentage of Payroll
5. Accountability and Transparency

1. 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

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.

2. 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

- As required by State Statute, the Village, at a minimum, will 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.
- *Employer Contributions:* Property Tax Receipts will be electronically deposited to IMRF on a monthly basis.
- *Employee Contributions:* Employee contributions obtained through payroll deduction Receipts will be electronically deposited to IMRF on a monthly basis.

3. 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.

4. Contributions as a Stable Percentage of Payroll

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

5. 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

- 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.
- 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 to 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 condition of the Village warrants and the Village Board determines it is appropriate.



Funding Policy for Lincolnshire Police Pension Fund

Introduction

The purpose of this policy statement is to define the manner in which the Village of Lincolnshire funds long-term cost of benefits promised 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 pension benefits can be paid, employer costs can be managed, and the plan to fund pensions is clear

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.

1. Actuarially Determined Contributions
2. Funding Discipline
3. Intergenerational Equity
4. Contributions as a Stable Percentage of Payroll
5. Accountability and Transparency

1. 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

- *Funding Methodology:* Entry Age Normal Cost Method
- *Amortization Method:* 100% of the UAAL is amortized according to a Level Dollar method.
- *Amortization Period:* "Closed" 30 year period beginning Jan. 1, 2011 for Tax Years 2014-2025. "Open" 15 Year period for Tax Year 2026 and thereafter.
- *Actuarial Asset Method:* Investment gains and losses are smoothed over a 5 year period.
- Funding Policy Target: 100%

- *Inflation*: 2.50% per year
- *Cost of Living Adjustment*: Tier 1: 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55. Tier 2: 1.25% per year after the later of attainment of age 60 or first anniversary of retirement.
- *Administrative Expenses*: Expenses paid out of the fund other than investment-related expenses are assumed to be \$35,000 per year.
- *Rate of Return*: 6.5% per year compounded annually, net of investment related expenses.
- *Salary Increases*: Rates vary by age from 24 to 55, with level increase after age 55.

Age	Rate
25	7.36%
30	5.48%
35	4.53%
40	4.02%
45	3.81%
50	3.68%
55	3.62%

- *Payroll Growth*: None assumed. Level dollar amortization.
- *Mortality*: RP-2000 Combined Healthy Mortality with a blue collar adjustment, projected to current year using Scale BB.
- *Disabled Mortality Rate*: RP-2000 Disabled Retiree Mortality, projected to the current year using Scale BB.
- *Disability Rate*: 70% of the disabilities are assumed to be in the line of duty.
- *Marital Status*: 85% of police officers are assumed to be married.
- *Spouse's Age*: Males are assumed to be 3 years older than females.
- *Census Data*: Collected as of measurement date. Example: 12/31/2014 for fiscal year 2015.
- *Measurement Date of the Net Pension Liability*: 12/31 (ie: Fiscal Year End 2017 will be measured 12/31/2017)
- *Retirement & Termination Rates*: Based on Department of Insurance study using actual experience from all Police Pension Plans in Illinois.

Discussion

- *Adequacy*: Lincolnshire strives to fund the obligation for benefits using assumptions that are estimated to be realizable 50% of the time.
- *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.

- 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, 2017 for Fiscal Year Ending December 31, 2017).

2. 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

- *Employer Contributions:* Employer contributions will be direct deposited from General Revenues to the Lincolnshire Police Pension Fund as five distributions of 20% deposited on or before July 15, August 15, September 15, October 15 and November 15.
- *Employee Contributions:* Employee contributions obtained through payroll deduction will be electronically transferred to the Police Pension Fund no later than the employee check date.

3. 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 actuarial period reasonably aligns the cost of the benefits of the public services with the taxpayers who benefit from those services.

4. Contributions as a Stable Percentage of Payroll

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

5. 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

- 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.
- 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.
- 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

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 at least every three years to 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 it is deemed 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:

1. General Fund
2. Special Revenue Funds
3. Capital Projects Funds
4. Enterprise Fund (Water and Sewer Fund)
5. 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%*
Illinois Government Cash Fund	35%
Illinois Metropolitan Investment Fund	35%

* 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, and 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.



Bond Post-issuance Compliance Procedures

It is necessary and in the best interest of the Village of Lincolnshire to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for bonds or debt obligations of the Village of Lincolnshire (each a "Bond" and, collectively, the "Bonds"), certain of which the interest on which is excludable from "gross income" for federal income tax purposes. Further, the issuance of certain Bonds triggers an on-going obligation to make financial disclosures to the securities market to ensure market participants are informed about the financial condition of the Village and changes in the risks affecting the security for the Bonds. For the foregoing reasons, it is necessary and in the best interest of the Village of Lincolnshire that (i) the Board adopt policies with respect to record-keeping and continuing disclosure and (ii) the Compliance Officer (as hereinafter defined) shall at least semi-annually review the Village of Lincolnshire's Contracts (as hereinafter defined) to determine whether the Bonds comply with the federal tax requirements applicable to each issue of the Bonds.

The following procedure relates, in part, to the expenditure of funds and use of facilities or property resulting from the issuance of Bonds, and is required by the IRS, which indicates that issuers of tax-exempt bonds should adopt written post-issuance compliance procedures. The continuing disclosure procedures described below address the Village's compliance with SEC regulations and will promote the marketability of future bond issues.

1. Due diligence review at regular intervals

A review of the expenditure of proceeds from the issuance of bonds shall be conducted semiannually from the date of issue and until such time as the proceeds are spent. The Board of Trustees may elect to use a shorter time interval for reviews.

2. Identifying the official or employee responsible for review

The Village of Lincolnshire's due diligence and continuing disclosure review shall be the responsibility of the Village Manager and/or designee appointed for such tasks (the "Compliance Officer").

3. Training of the responsible official/employee

Recognizing that the Compliance Officer may not be fully knowledgeable in this area, the Compliance Officer may consult with and engage outside counsel, consultants and experts to assist with performing such duties. Training may consist of conferences and trade group presentations, written materials, Internet web sites, including the web site of the Tax-Exempt Bond division of the Internal Revenue Service ("IRS"), and other means

to maintain a reasonable level of knowledge. The Compliance Officer shall promote and inform the Village of Lincolnshire's staff of the need for continuing compliance.

4. Retention of adequate records to substantiate compliance (e.g., records relating to expenditure of proceeds)

The Village of Lincolnshire shall retain bond documents in paper and/or electronic media formats, as well as the reconciliation of General Ledger accounts used to expend bond funds. The records are to be retained for as long as the obligations (and any obligations issued to refund the obligations) are outstanding plus three years and, at a minimum shall consist of:

- Complete copies of the bond transcript prepared for any obligation issued and sold, including but not limited to any offering document with respect to the offer and sale of the Bonds and all written representations of any person delivered in connection with the issuance and initial sale of the Bonds.
- Copies of account statements that show the disbursements of all tax-exempt bond proceeds, the purpose of such disbursements and the supporting detailed vouchers and check stubs;
- Copies of account statements showing all investment activity/investment earnings pertaining to the proceeds of any tax-exempt obligation issued by the Village of Lincolnshire;
- Copies of all bid requests and bid responses used to acquire any special investments from the proceeds of tax-exempt obligations, including swaps, swaptions, or other financial derivatives entered into with respect to any tax-exempt obligations, to support that such instruments were purchased at fair market value;
- Copies of any subscriptions to the U.S. Treasury for the purchase of State and Local Government Series (SLGS) obligations;
- Calculations/reports pertaining to arbitrage rebate that is or may become due with respect to any issue of tax-exempt obligations, or prepared to show that no arbitrage rebate is due, and, if applicable, account statements/cancelled checks showing the payment of any rebate amounts to the U.S. Treasury together with any applicable IRS Form 8038-T; and
- Copies of all contracts of the Village of Lincolnshire, including any leases and management or operating agreements, with respect to the use of property owned by the Village of Lincolnshire that was acquired or financed with the proceeds of tax-exempt obligations, if any part of said property is/was used by a private person/entity while such bonds are/were outstanding (the "Contracts").

The Compliance Officer shall report to the Board at least annually that he/she has all of the required records in his/her possession, or is taking appropriate action to obtain or recover such records.

5. Continuing Disclosure

The Compliance Officer, no less frequently than annually, shall file or cause to be filed with the Municipal Securities Rulemaking Board a word-searchable, .pdf copy of its certified annual financial report and/or audit by uploading the same to the Electronic Municipal Market Access website: www.emma.msrb.org. The Compliance Officer shall cause such filing to apply to all outstanding Bonds for which the Village of Lincolnshire has undertaken continuing disclosure obligations in accordance with applicable law and regulations. Such report shall also be made available on the Village of Lincolnshire's website.

At least semi-annually, the Compliance Officer shall ascertain whether any material event or change has occurred in relation to any Bonds and determine which such event or change requires supplemental disclosures in accordance with its continuing disclosure undertaking.

A limited, but incomplete, list of required disclosures includes:

- Certified Annual Financial Report (CAFR), including annual financial information and operating data;
- Principal or Interest payment delinquency;
- Nonpayment related default;
- Change in underlying rating of the Village or bond insurer (if applicable);
- Substitution of security; and
- Early Redemption.

The Compliance Officer may consult with counsel to determine if any material event adverse to the credit of the Village or the security of a Bond requires disclosure.

6. Procedures reasonably expected to timely identify noncompliance

Through the monitoring of expenditures as they relate to tax-exempt obligations and the Contracts as they related to the proceeds of tax-exempt obligations, one could reasonably expect to determine if the obligation complies with the federal tax requirements applicable to such issues. In addition, through the assistance of bond counsel, bond advisors or internal methods, an arbitrage rebate calculation may be made to determine if the Village of Lincolnshire is within investment earnings guidelines.

The Compliance Officer shall conduct an annual review of the Contracts and other records to determine for each issue of Bonds then outstanding whether each such issue complies with the federal tax requirements applicable to such issue, including restrictions on private business use, private payments and private loans.

7. Procedures ensuring that the issuer will take steps to timely correct noncompliance

In the event that a noncompliance issue is discovered, or that the IRS or SEC commences an examination of any issue of obligation, the Compliance Officer will notify the Village Manager whom will then notify the Board. The Compliance Officer, in consultation with the Village Manager and the Board, is authorized to respond to inquiries of the IRS and SEC, and to hire outside, independent professional counsel to assist in the response to the examination. The Board shall pursue those actions which are recommended by the advice of counsel for the purpose of correcting any event of noncompliance through remedial actions, including but not limited to those described in the United States Treasury Regulations, or the Tax Exempt Bonds Voluntary Closing Agreement Program described in Treasury Notice 2008-31 or similar program instituted by the IRS.



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 2017 Goals

All Village Departments

- Review and Recommend Options to Increase Revenues: Evaluate existing revenue for possible change and recommend potential revenue sources to diversify Village revenue sources.
- Coordinate Final Phase of Downtown Development & Pocket Park Construction: Continue work with selected developer on design approvals for transfer of Village-owned land. Work also includes improving pedestrian connectivity, directional signage, and pocket park design and construction.
- Continue Work on Update to Village Brand Identity: Pending Village Board approval of new brand identity, update print and electronic media as appropriate as part of initial roll out of new brand and marketing initiative.
- Finalize Technology Strategic Plan: Work with Village's information technology provider and GovITC to finalize development of a long-term technology plan for entire organization and incorporate information technology consortium shared initiatives.
- Milwaukee Avenue - Central Area Plan: Prepare a multi-faceted Master Plan for the Village's primary commercial artery; Milwaukee Avenue and immediate environs. Incorporate Sub Area plans for the Downtown/Civic Core and Aptakisic Commercial Core. Plan to include Design, Economic, Cultural/Educational, Open Space and Infrastructure components. Business Community, Village Board and Advisory Boards, and Community Leaders participation will be a key element of plan preparation.
- 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 staff training on Village of Lincolnshire Emergency Operations Plan.

Administration

- Review and Recommend Options to Increase Revenues: Work with all Departments to evaluate existing revenue for possible change and recommend potential revenue sources to diversify Village revenue sources.
- Draft Village of Lincolnshire Strategic Plan: 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. (Continued from 2016 due to staff changes in current year.)
- Increase Use of Video: Implement formal video initiative to promote Village meetings, programs, and services online to meet ever increasing expectation for video access.
- Document Management: Research, recommend and implement formal document management system to integrate with new enterprise software system if cost effective.

Community & Economic Development

- Economic Development Strategic Plan: Begin Review and Update of the 2013-2017 Economic Development Strategic Plan to create an updated plan for 2018 and beyond. Staff will focus on the needs of businesses in town that Lincolnshire can provide that are unique.
- Review Zoning Regulations and Research Design-Oriented Regulations to insure Residential Character/Integrity of the Village is preserved: Review bulk regulations of all Residential Zoning Districts to insure Village vision is met and analyze the necessity of varying degrees of design-standards/review to support preservation of residential character.
- Implement Community-Wide Economic Development/Marketing Plan: While the re-branding initiative continues, staff will work to increase our marketing outreach by increasing Village presence at Economic Development organizations locally and regionally. Staff will also continue landlord/tenant/broker meetings; prepare updates for the commercial websites and e-news, and review and update economic development promotional materials. A New Business Welcome Packet will be created.
- Long Range Pedestrian Improvement Plan: Update and/or create a Comprehensive Pedestrian Plan consisting of the following: investigate needs, identify capital improvements and incorporate into plan, incorporate way-finding signage, lighting, seating and landscaping elements to encourage pedestrian flow along Milwaukee Avenue and leading to Commercial Downtown area. (Joint Project with Public Works and Community & Economic Development Departments)
- Find your Place: Staff will review opportunities to promote the ability of businesses to find their "Place" in Lincolnshire, including creating a business improvement district or SSA to improve business park noticeability and desirability.

Building Goals

- Research and Evaluate Village Impact Fees: Research the methodology and applicability of existing utility connection fees, and annexation impact fees to determine if current fees satisfy current needs and recommend fee revisions where necessary.
- Review and Update Village Codes Related to Development: Continue the comprehensive review of Village Codes. The 2017 focus will include a review of personal and small-scale wireless utility infrastructure and subdivision code.
- Cooperative Initiatives: Investigate opportunities to manage Building Permitting and property maintenance for surrounding smaller communities/unincorporated areas.

Finance Department Goals

- Review and Recommend Options to Increase Revenues: Work with all Departments to evaluate existing revenue for possible change and recommend potential revenue sources to diversify Village revenue sources.
- GASB Statement 72 Reporting - Fair Value Measurement and Application: Address accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. Statement No. 72 is applicable for the fiscal year ending December 31, 2016.
- GASB Statement 77 Reporting: Tax Abatement Disclosures, requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and reduce the reporting government's tax revenues. The requirements of this statement are effective for financial statements for the fiscal year ending December 31, 2016.
- Lockbox Services: Review quality of existing contract services and costs. If necessary, terminate existing contract and enter into agreement with new provider.
- E-Bill Solution: Deploy E-Bill solution.
- Bill Payment Via Automatic Withdrawal: Finance will research the benefits of authorizing our vendors to withdraw funds -- also known as electronic funds transfers to pay critical operating bills (ie: fuel and utilities).
- Financial Reporting: Given the critical role financial statements play, Finance will examine ways to improve the necessity and quality of reports provided to users (i.e.: Board, Management, Staff, and Public)
- Transparency/ FOIA: Review Lincolnshire's online reports and add items as appropriate to improve public transparency and reduce FOIA requests. For example: Add monthly, BS&A Smart Procure export.

Police Department

- Officer-in-Charge: Explore creation of an "*Officer-in-Charge*" program to serve as a career development opportunity and provide supervisory relief on Patrol Shifts.
- Succession Planning / Deputy Chief: Plan for the mid-year departure of Deputy Chief of Police. Identify and develop police personnel with the potential to fill key leadership positions within the department. Prepare and conduct promotional processes which assess the competencies and motivational profile required to undertake those leadership roles.
- Strategic Planning: Formulate a planning committee to create a successor strategic plan for the Police Department consisting of projects and initiatives to be accomplished over the next five year period (2017-2021).
- Enhance service levels to residents of our community: Explore implementation of communication platform for enhanced connection/communication with residents and businesses. Utilize public safety e-bulletin to notify residents of immediate safety concerns. Provide specialized training to officers such as Crisis Intervention Training, Elderly Service Officer, etc.

- Enhance Business Community Relationships: Develop individuals to serve as business community liaisons. Identified officers will collaborate with business officials to conduct safety presentations and trainings, explore opportunities to partner in the area of community relations, and provide building security assessments.

Public Work Department

- Succession Planning and Employee Development Initiatives: Continue to provide career path and succession planning for the Public Works Department. Adjust job descriptions and duties as needed. Provide information on redevelopment of Public Works office area in conjunction with succession plan.
- Comprehensive Pavement Preservation Plan: Develop a pavement preservation plan for residential streets and streets within the corporate center based off of information gathered during the 2017 pavement analysis project. This plan will establish the expectations for how long pavements should last and different treatments that can be utilized (such as crack sealing, micro surfacing, patching, etc.) to maintain the pavement conditions in a satisfactory condition until they can be rehabilitated as part of a capital improvement project.
- Implement Sanitary Sewer Rehabilitation Program: Rehabilitate 2,000 feet of Sanitary Sewer main for 2017.
- Long Range Pedestrian Improvement Plan: Update and/or create a Comprehensive Pedestrian Plan consisting of the following: investigate needs, identify capital improvements and incorporate into plan, incorporate way-finding signage, lighting, seating and landscaping elements to encourage pedestrian flow along Milwaukee Avenue and leading to Commercial Downtown area. (Joint Project with Public Works and Community & Economic Development Departments).
- Village Sign Replacement Initiatives: Research all streets and/or parks signs, posts, lights and make recommendations on replacement and/or update as a result of the Village branding initiative. Include recommendation for Parks entrance signs within 10-Year Capital Improvement Program. Initiate first year of replacement program.
- Increase Use of GIS/Mobile Technology: Work with GIS representatives to identify and implement ways to utilize GIS technology within Public Works Department with a goal of increasing efficiency. Conduct multiple GIS related training sessions throughout the year.
- Public Works Permitting Process Improvements: Improve the permit process for common permits that are applied for such as water and sewer repairs and driveway/parking lot paving projects. This can be done with updated forms and instructions with standard drawings that residents can easily reference as part of the application process.



Village Officials

Village Board of Trustees

Term Expiration

Mayor Elizabeth Brandt	2019
Trustee Dr. Mara Grujanac	2019
Trustee Tom McDonough	2019
Trustee Dan Servi	2019
Trustee Mark Hancock	2017
Trustee Karen Feldman	2017
Trustee Gerard Leider	2017
Village Clerk Barbara Mastandrea	2019
Village Treasurer Michael Peterson	N/A

Appointed Boards

Architectural Review Board

Wes Grover, Chairman	2018
Ramesh Gulatee	2018
Paul Orzeske	2018
Cherise Kennerley	2018
Howard Baskin	2017
Todd Jensen	2017
Ann Barranco - Alternate	2017

Park Board

Ken Borgerding, Chairman	2018
Lee Campbell	2017
Ted Heiser	2017
Kathy Alred Lin	2018
Suzi Siegel	2019
Sandra Wright	2018
Lee Fell	2018

Police Pension Fund Board

Steven Lee, President	2017
Mickey Herst	2018
Adam Hyde	2017
Patrick Quillinan	2017
Jamie Watson	2017

Zoning Board

Brian Manion, Chairman	2017
Gary Kalina	2019
Christine Udoni	2019
Michael Van de Kerckhove	2018
Brian Bichkoff	2017
Bryan Hersh – Alternate	2017



Management Team

Bradly J. Burke
Village Manager

Bradford H. Woodbury
Public Works Director

Adam Letendre
Assistant Village Manager/Community & Economic Development Director

Joseph Leonas
Chief of Police

Michael R. Peterson
Finance Director

Management Support

Administration

Leslie Ulibarri, Administrative Assistant II

Community & Economic Development

Linda Jones, Administrative Assistant

Finance

Julia Gabbard, Senior Accountant
Candy Normandy, Receptionist

Police

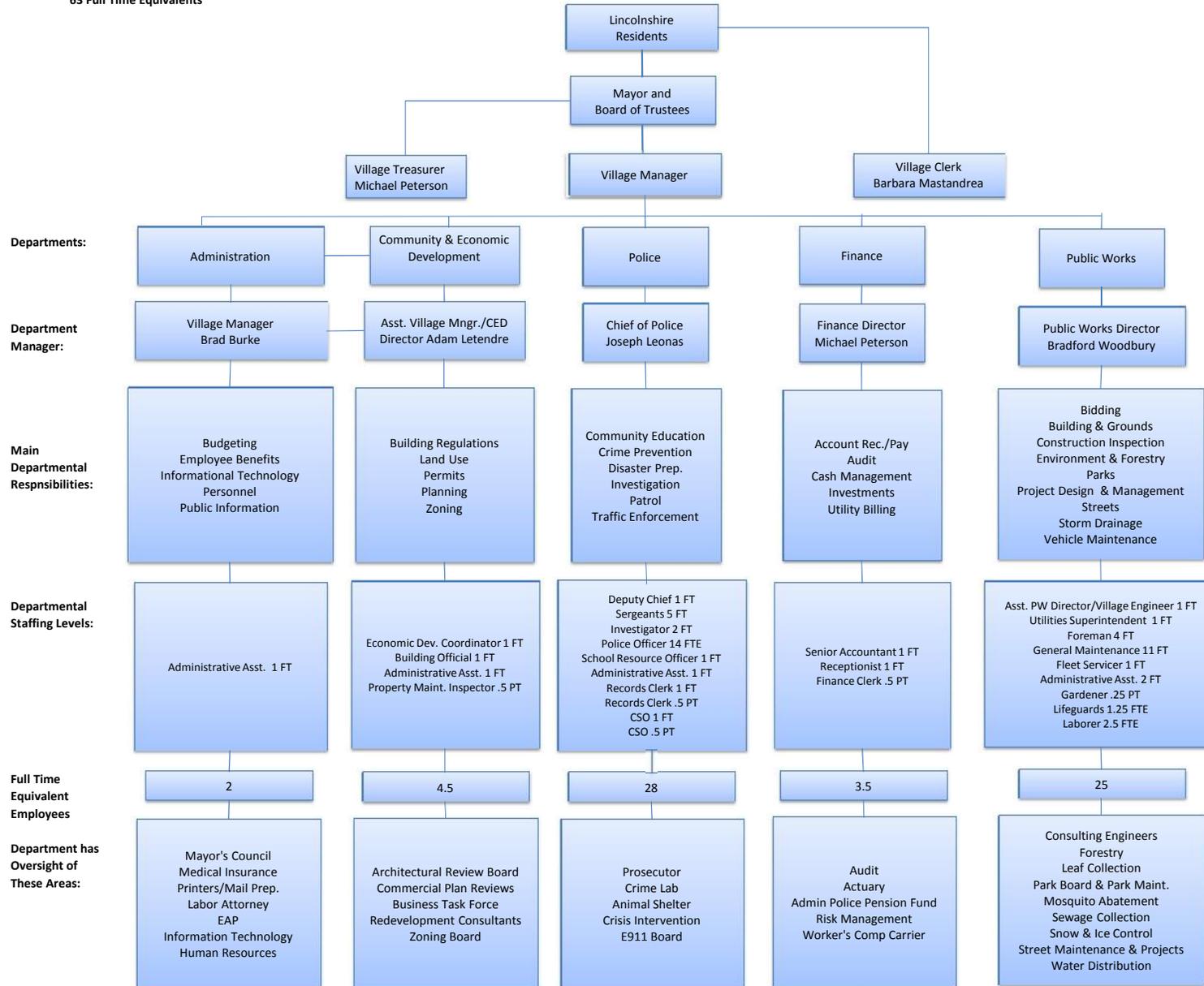
Sarah Maciareillo, Administrative Assistant

Public Works

Walter Dittrich, Assistant Public Works Director/Village Engineer
Terry Hawkins, Utility Superintendent
Scott Pippen, Operations Superintendent
Brad Leese, Fleet Foreman
Kimberly Jurco, Administrative Assistant
Wendy Moderhack, Administrative Assistant

58 Full Time Employees
 5 Part Time or Seasonal Employees
 63 Full Time Equivalents

Village of Lincolnshire
 Organizational Chart
 12/31/2016





Financial Summary Introduction

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 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
General Fund	\$ 11,368,306	\$ 12,307,731	\$ 11,740,010	\$ 11,432,380	\$ 10,900,167
Water & Sewer Fund	\$ 1,876,819	\$ 1,756,703	\$ 4,512,500	\$ 4,568,420	\$ 4,783,030
Water & Sewer Improvements Fund	\$ 324,424	\$ 1,052,896	\$ 555,345	\$ 956,141	\$ 1,629,175
Motor Fuel Tax Fund	\$ 249,503	\$ 186,052	\$ 173,200	\$ 194,430	\$ 188,700
Police Pension Fund	\$ 1,559,521	\$ 1,382,895	\$ 1,155,700	\$ 1,139,500	\$ 1,114,149
Fraud, Alcohol, Drug Enforce Fund	\$ 21,714	\$ 12,220	\$ -	\$ 6,900	\$ -
Vehicle Maintenance Fund	\$ 380,000	\$ 430,000	\$ 490,370	\$ 490,370	\$ 464,700
E911 Fund	\$ 333,382	\$ 376,574	\$ 375,200	\$ 265,420	\$ 297,570
Park Development	\$ 88,370	\$ 20,940	\$ 236,100	\$ 250	\$ 236,100
SSA Sedgebrook	\$ 1,179,643	\$ 1,179,283	\$ 1,174,700	\$ 1,180,475	\$ 1,181,100
SSA Traffic Signal	\$ 468	\$ 17	\$ -	\$ -	\$ -
General Capital Fund	\$ 4,556,347	\$ 1,390,773	\$ 4,183,636	\$ 5,470,000	\$ 530,600
TOTAL	\$ 21,938,497	\$ 20,096,084	\$ 24,596,761	\$ 25,704,286	\$ 21,325,291

Expenditure Summary by Fund

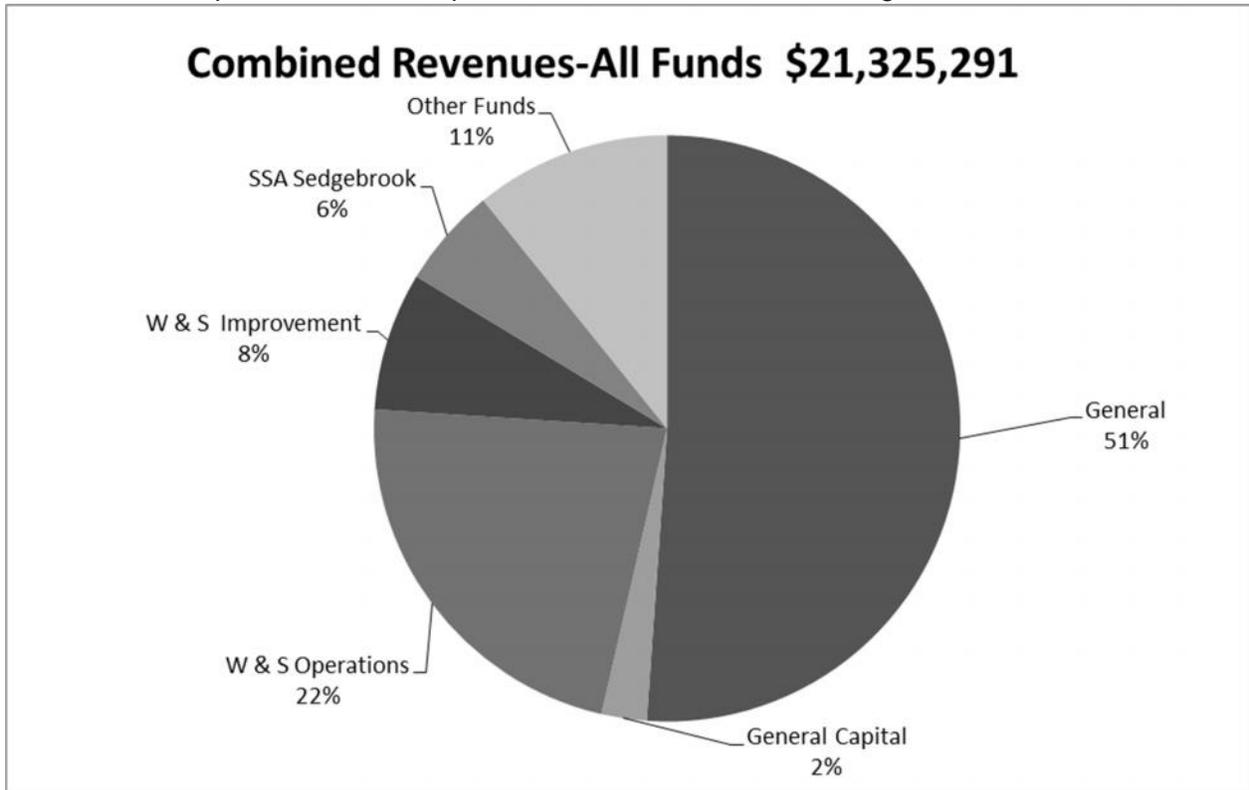
Fund	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
General Fund					
Administrative Services	\$ 271,065	\$ 278,673	\$ 301,400	\$ 286,730	\$ 353,970
Finance	\$ 262,448	\$ 266,072	\$ 272,305	\$ 269,050	\$ 332,185
Police	\$ 3,550,205	\$ 3,684,900	\$ 4,005,800	\$ 3,887,420	\$ 4,045,424
Community & Econ. Development	\$ 487,857	\$ 974,501	\$ 1,197,350	\$ 822,505	\$ 916,710
Insurance/Common Expenses	\$ 1,103,570	\$ 1,228,531	\$ 1,397,690	\$ 1,275,260	\$ 1,460,650
Public Works					
Administration	\$ 183,732	\$ 191,906	\$ 205,725	\$ 217,430	\$ 241,365
Streets	\$ 1,003,113	\$ 991,672	\$ 1,079,925	\$ 1,025,475	\$ 1,292,185
Parks & Grounds	\$ 1,277,727	\$ 1,289,241	\$ 1,393,525	\$ 1,295,940	\$ 1,391,025
Buildings	\$ 164,066	\$ 134,771	\$ 139,400	\$ 112,500	\$ 129,600
Debt & Transfers	\$ 482,876	\$ 2,798,882	\$ 3,035,218	\$ 6,077,528	\$ 409,057
TOTAL	\$ 8,786,659	\$ 11,839,149	\$ 13,028,338	\$ 15,269,838	\$ 10,572,171
Water & Sewer Fund					
Administration	\$ 584,434	\$ 596,883	\$ 1,115,350	\$ 1,083,460	\$ 900,325
Operations	\$ 3,154,964	\$ 3,426,200	\$ 3,397,150	\$ 3,441,870	\$ 3,642,580
TOTAL	\$ 3,739,398	\$ 4,023,083	\$ 4,512,500	\$ 4,525,330	\$ 4,542,905
Water & Sewer Improvements Fund	\$ 243,342	\$ 219,479	\$ 1,121,800	\$ 851,800	\$ 1,869,300
Motor Fuel Tax Fund	\$ 170,049	\$ 175,000	\$ 175,000	\$ 175,000	\$ 335,000
Police Pension Fund	\$ 1,076,089	\$ 1,043,345	\$ 1,155,700	\$ 1,127,700	\$ 1,114,149
Fraud, Alcohol, Drug Enforce Fund	\$ 13,130	\$ 11,627	\$ 70,067	\$ 4,230	\$ 73,445
Vehicle Maintenance Fund	\$ 455,601	\$ 401,625	\$ 487,830	\$ 404,370	\$ 476,630
E911 Fund	\$ 505,697	\$ 295,358	\$ 461,900	\$ 382,900	\$ 297,570
Park Development Fund	\$ 14,650	\$ 220	\$ 188,500	\$ 13,000	\$ 275,000
SSA Sedgebrook	\$ 1,165,307	\$ 1,155,652	\$ 1,174,700	\$ 1,178,300	\$ 1,180,475
SSA Traffic Signal	\$ 1,220	\$ 4,879	\$ 4,880	\$ 4,880	\$ 4,880
General Capital Fund	\$ 1,799,152	\$ 1,461,540	\$ 2,651,025	\$ 1,839,266	\$ 2,118,900
GRAND TOTAL	\$ 17,970,294	\$ 20,630,957	\$ 25,032,240	\$ 25,776,614	\$ 22,860,425

Expenditure Summary by Activity

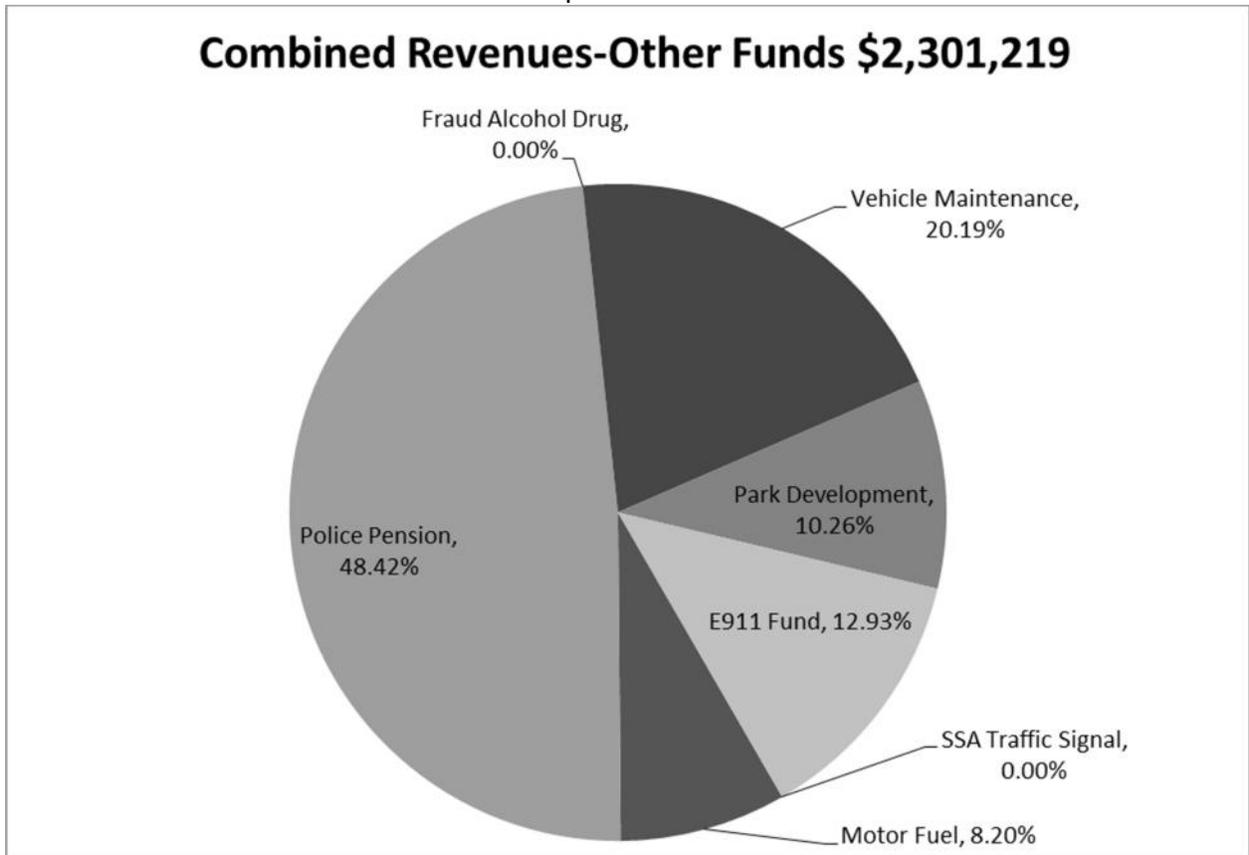
Account Activity	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
General Fund - Operating					
Administrative Services	\$ 271,065	\$ 278,673	\$ 301,400	\$ 286,730	\$ 353,970
Finance	\$ 262,448	\$ 266,072	\$ 272,305	\$ 269,050	\$ 332,185
Police	\$ 3,366,373	\$ 3,534,400	\$ 3,834,130	\$ 3,715,750	\$ 3,882,724
Community & Econ. Development	\$ 482,620	\$ 970,201	\$ 1,192,450	\$ 817,605	\$ 912,110
Insurance/Common Expenses	\$ 1,103,570	\$ 1,228,531	\$ 1,397,690	\$ 1,275,260	\$ 1,460,650
Public Works	\$ 2,345,841	\$ 2,375,390	\$ 2,553,775	\$ 2,386,545	\$ 2,803,275
TOTAL	<u>\$ 7,831,917</u>	<u>\$ 8,653,267</u>	<u>\$ 9,551,750</u>	<u>\$ 8,750,940</u>	<u>\$ 9,744,914</u>
Special Revenue - Operating					
Vehicle Maintenance Fund	\$ 431,407	\$ 377,046	\$ 465,470	\$ 385,460	\$ 476,630
Fraud, Alcohol, Drug Fund	\$ 13,130	\$ 11,627	\$ 70,067	\$ 4,230	\$ 73,445
E911 Fund	\$ 505,697	\$ 295,358	\$ 461,900	\$ 382,900	\$ 297,570
SSA Traffic Signal	\$ 1,220	\$ 4,879	\$ 4,880	\$ 4,880	\$ 4,880
TOTAL	<u>\$ 951,454</u>	<u>\$ 688,910</u>	<u>\$ 1,002,317</u>	<u>\$ 777,470</u>	<u>\$ 852,525</u>
Debt Service - by Fund					
General Debt	\$ 482,876	\$ 481,582	\$ 481,582	\$ 481,582	\$ 481,582
Water & Sewer Improvements Fund	\$ 19,677	\$ 15,219	\$ 187,300	\$ 187,300	\$ 187,300
SSA Sedgebrook	\$ 1,165,307	\$ 1,155,652	\$ 1,174,700	\$ 1,178,300	\$ 1,180,475
TOTAL	<u>\$ 1,667,860</u>	<u>\$ 1,652,453</u>	<u>\$ 1,843,582</u>	<u>\$ 1,847,182</u>	<u>\$ 1,849,357</u>
Capital Projects - by Fund					
Motor Fuel Tax Fund	\$ 170,049	\$ 175,000	\$ 175,000	\$ 175,000	\$ 335,000
Park Development Fund	\$ 14,650	\$ 220	\$ 188,500	\$ 13,000	\$ 275,000
General Capital Fund	\$ 1,799,152	\$ 1,461,540	\$ 2,651,025	\$ 1,839,266	\$ 2,118,900
Water & Sewer Improvements Fund	\$ 223,665	\$ 204,260	\$ 934,500	\$ 664,500	\$ 1,682,000
TOTAL	<u>\$ 2,207,516</u>	<u>\$ 1,841,020</u>	<u>\$ 3,949,025</u>	<u>\$ 2,691,766</u>	<u>\$ 4,410,900</u>
Fund Transfer Out					
General Fund	\$ 471,866	\$ 2,704,300	\$ 2,995,006	\$ 6,037,316	\$ 345,675
Water and Sanitary Sewer Fund	\$ 129,043	\$ 133,781	\$ 598,665	\$ 596,645	\$ 446,500
Vehicle Maintenance Fund	\$ 24,194	\$ 24,579	\$ 22,360	\$ 18,910	\$ -
E911 Fund	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	<u>\$ 625,103</u>	<u>\$ 2,862,660</u>	<u>\$ 3,616,031</u>	<u>\$ 6,652,871</u>	<u>\$ 792,175</u>
Enterprise - Operating					
Water and Sanitary Sewer Fund	\$ 3,610,355	\$ 3,889,302	\$ 3,913,835	\$ 3,928,685	\$ 4,096,405
TOTAL	<u>\$ 3,610,355</u>	<u>\$ 3,889,302</u>	<u>\$ 3,913,835</u>	<u>\$ 3,928,685</u>	<u>\$ 4,096,405</u>
Employee Pensions					
Police Pension Fund	\$ 1,076,089	\$ 1,043,345	\$ 1,155,700	\$ 1,127,700	\$ 1,114,149
TOTAL	<u>\$ 1,076,089</u>	<u>\$ 1,043,345</u>	<u>\$ 1,155,700</u>	<u>\$ 1,127,700</u>	<u>\$ 1,114,149</u>
GRAND TOTAL	<u>\$ 17,970,294</u>	<u>\$ 20,630,957</u>	<u>\$ 25,032,240</u>	<u>\$ 25,776,614</u>	<u>\$ 22,860,425</u>

Pie Charts - Combined Revenues

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

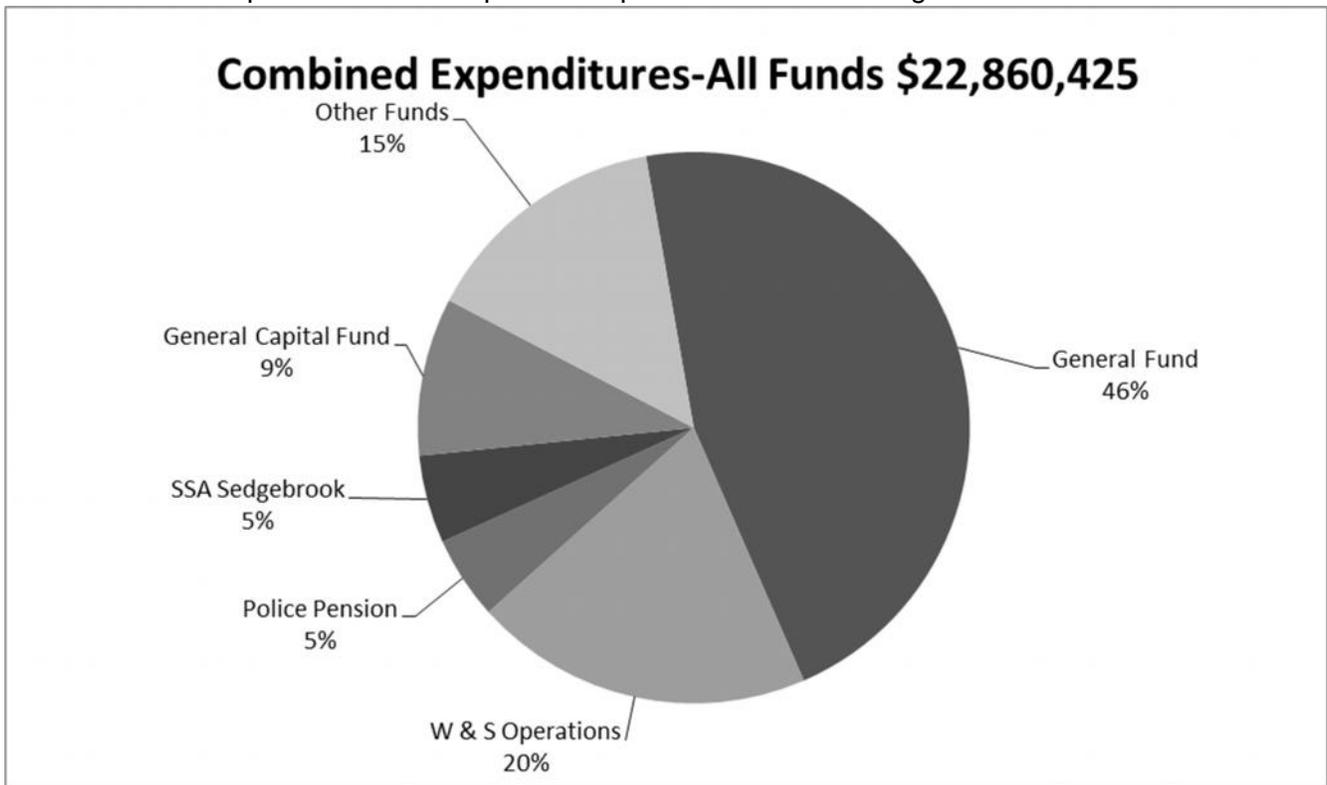


Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

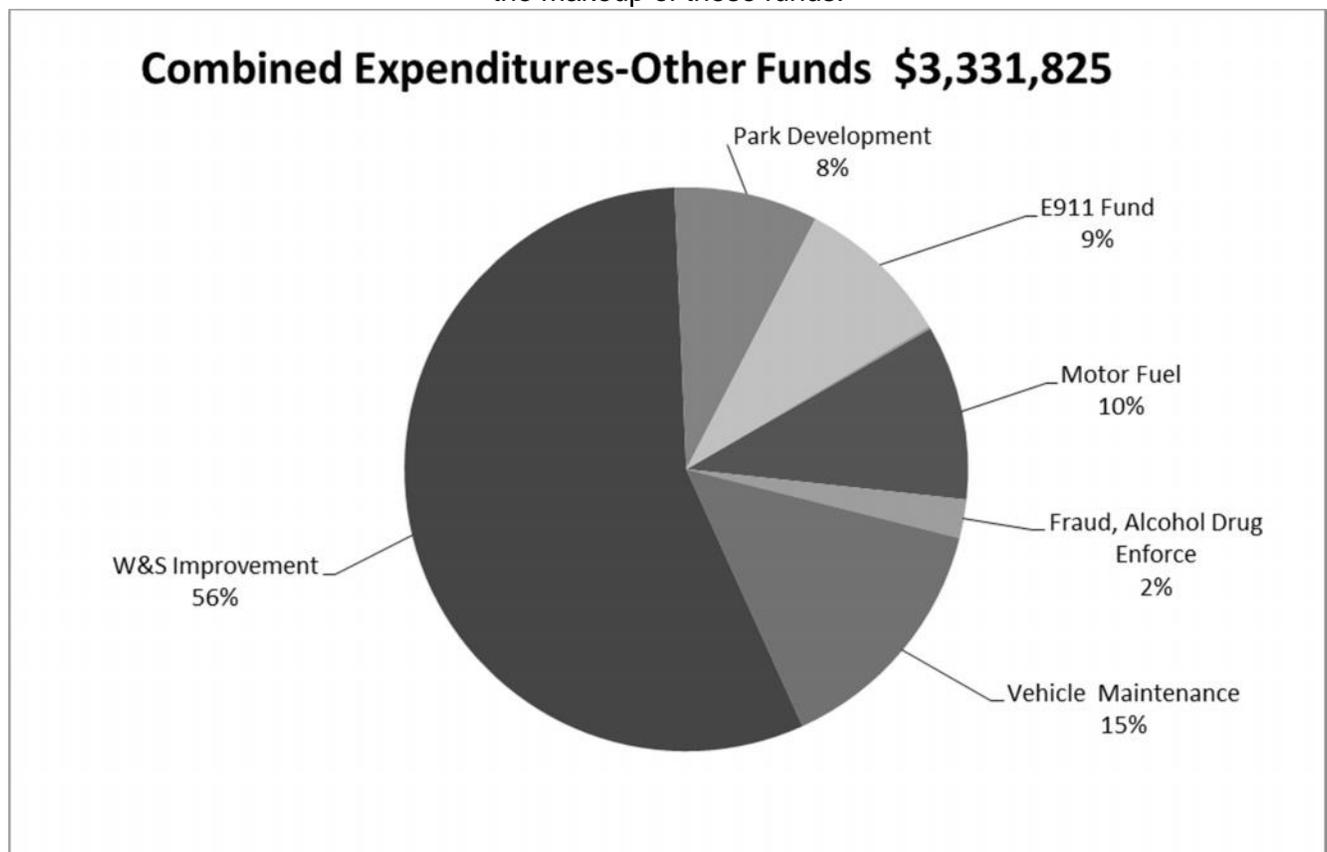


Pie Charts - Combined Expenditures

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



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



Summary of 2016 Receipts and Expenditures All Funds

Fund	Estimated Fund Balance 01/01/2016	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Estimated Disbursemts.	Estimated Fund Balance 12/31/2016
General Fund	\$ 9,748,038	\$ -	\$ 11,432,380	\$ 21,180,418	\$ 15,269,838	\$ 5,910,580
General Capital Fund	\$ 2,714,268	\$ -	\$ 5,470,000	\$ 8,184,268	\$ 1,839,266	\$ 6,345,002
Water & Sewer Fund	\$ 578,759	\$ -	\$ 4,568,420	\$ 5,147,179	\$ 4,525,330	\$ 621,849
W&S Improvements Fund	\$ 184,343	\$ -	\$ 956,141	\$ 1,140,484	\$ 851,800	\$ 288,684
Motor Fuel Tax Fund	\$ 207,986	\$ -	\$ 194,430	\$ 402,416	\$ 175,000	\$ 227,416
Fraud, Alcohol, Drug Enforc	\$ 72,180	\$ -	\$ 6,900	\$ 79,080	\$ 4,230	\$ 74,850
Vehicle Maintenance Fund	\$ 51,299	\$ -	\$ 490,370	\$ 541,669	\$ 404,370	\$ 137,299
Park Development	\$ 135,977	\$ -	\$ 250	\$ 136,227	\$ 13,000	\$ 123,227
E911 Fund	\$ 264,847	\$ -	\$ 265,420	\$ 530,267	\$ 382,900	\$ 147,367
SSA Sedgebrook	\$ 2,091,449	\$ -	\$ 1,180,475	\$ 3,271,924	\$ 1,178,300	\$ 2,093,624
SSA Westminister Signal	\$ 13,076	\$ -	\$ -	\$ 13,076	\$ 4,880	\$ 8,196
Police Pension Fund	\$ 19,019,680	\$ 833,550	\$ 305,950	\$ 20,159,180	\$ 1,127,700	\$ 19,031,480
GRAND TOTAL	\$ 35,081,902	\$ 833,550	\$ 24,870,736	\$ 60,786,188	\$ 25,776,614	\$ 35,009,574

Summary of 2017 Receipts and Expenditures All Funds

Fund	Estimated Fund Balance 01/01/2017	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursemts.	Estimated Fund Balance 12/31/2017
General Fund	\$ 5,910,580	\$ 1,510,667	\$ 9,389,500	\$ 16,810,747	\$ 10,572,171	\$ 6,238,576
General Capital Fund	\$ 6,345,002	\$ -	\$ 530,600	\$ 6,875,602	\$ 2,118,900	\$ 4,756,702
Water & Sewer Fund	\$ 621,849	\$ -	\$ 4,783,030	\$ 5,404,879	\$ 4,542,905	\$ 861,974
W&S Improvements Fund	\$ 288,684	\$ -	\$ 1,629,175	\$ 1,917,859	\$ 1,869,300	\$ 48,559
Motor Fuel Tax Fund	\$ 227,416	\$ -	\$ 188,700	\$ 416,116	\$ 335,000	\$ 81,116
Fraud, Alcohol, Drug Enforc	\$ 74,850	\$ -	\$ -	\$ 74,850	\$ 73,445	\$ 1,405
Vehicle Maintenance Fund	\$ 137,299	\$ -	\$ 464,700	\$ 601,999	\$ 476,630	\$ 125,368
Park Development	\$ 123,227	\$ -	\$ 236,100	\$ 359,327	\$ 275,000	\$ 84,327
E911 Fund	\$ 147,367	\$ -	\$ 297,570	\$ 444,937	\$ 297,570	\$ 147,367
SSA Sedgebrook	\$ 2,093,624	\$ -	\$ 1,181,100	\$ 3,274,724	\$ 1,180,475	\$ 2,094,249
SSA Westminister Signal	\$ 8,196	\$ -	\$ 4,880	\$ 13,076	\$ 4,880	\$ 8,196
Police Pension Fund	\$ 19,031,480	\$ -	\$ 1,114,149	\$ 20,145,629	\$ 1,114,149	\$ 19,031,480
GRAND TOTAL	\$ 35,009,574	\$ 1,510,667	\$ 19,819,504	\$ 56,339,745	\$ 22,860,425	\$ 33,479,319

Summary of Available Fund Balances

Fund	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Estimate	FY2017 Budget	Minimum Fund Balance if required
General Fund	\$ 12,103,725	\$10,612,821	\$ 9,748,038	\$ 5,910,580	\$ 6,238,576	\$ 7,983,522
General Capital Fund	\$ -	\$ 2,757,033	\$ 2,714,268	\$ 6,345,002	\$ 4,756,702	
Water & Sewer Fund	\$ 1,278,886	\$ 1,409,308	\$ 578,759	\$ 621,849	\$ 861,974	\$ 908,581
W&S Improvements Fund	\$ 982,828	\$ 830,257	\$ 184,343	\$ 288,684	\$ 48,559	\$ -
Motor Fuel Tax Fund	\$ 117,481	\$ 196,935	\$ 207,986	\$ 227,416	\$ 81,116	\$ -
Fraud, Alcohol, Drug Enforc	\$ 63,003	\$ 71,587	\$ 72,180	\$ 74,850	\$ 1,405	
Vehicle Maintenance Fund	\$ 126,900	\$ 51,299	\$ 51,299	\$ 137,299	\$ 125,368	\$ -
Park Development	\$ 41,537	\$ 115,257	\$ 135,977	\$ 123,227	\$ 84,327	
E911 Fund	\$ 137,365	\$ 183,632	\$ 264,847	\$ 147,367	\$ 147,367	\$ -
SSA Sedgebrook	\$ 2,055,000	\$ 2,067,817	\$ 2,091,449	\$ 2,093,624	\$ 2,094,249	
SSA Westminister Signal	\$ 19,139	\$ 17,938	\$ 13,076	\$ 8,196	\$ 8,196	
Police Pension Fund	\$ 19,161,108	\$19,452,281	\$19,019,680	\$ 19,031,480	\$ 19,031,480	\$ -
GRAND TOTAL	\$ 36,086,972	\$37,766,165	\$35,081,902	\$ 35,009,574	\$ 33,479,319	

Significant Changes in Fund Balances

Note on 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 planned to fund 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 is comprised of five specific categories:

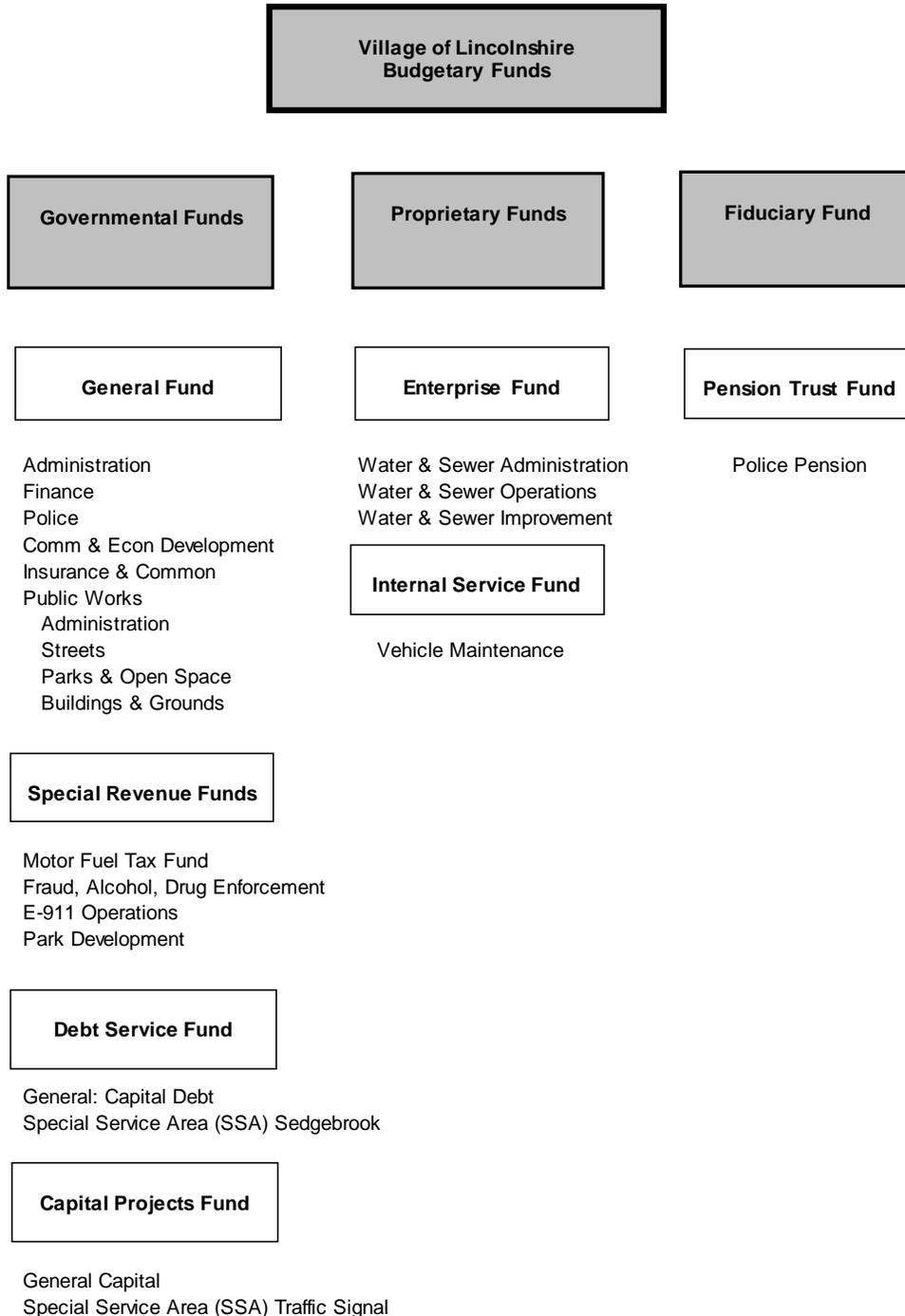
- *Non-spendable Fund Balance:* Some fund resources are in a form that either never could be spent (supplies inventory) or in a form that is temporarily not spendable (prepaid items, real estate held for sale).
- *Restricted Fund Balance:* Some fund resources are subject to restrictions that are legally 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 not restricted, committed, or assigned.
- Amounts reported above exclude Non-spendable Fund Balance, as well as net investment in capital assets.

Combined Summary of Revenues and Expenditures

Revenues	FY2015	FY2016	FY2017	General & Gen Cap	Special Revenue	Enterprise	Pensions
	Totals Actual	Totals Estimated	Totals Approved				
Est Beginning Fund Balance			\$ 35,009,574	\$ 12,255,582	\$ 2,811,979	\$ 910,533	\$ 19,031,480
Taxes	\$ 12,778,312	\$ 11,862,975	\$ 10,837,367	\$ 9,674,867	\$ 1,162,500	\$ -	\$ -
Licenses & Fees	\$ 4,921,614	\$ 5,828,850	\$ 5,931,980	\$ 659,100	\$ 297,350	\$ 4,975,530	\$ -
Fines & Forfeitures	\$ 250,544	\$ 250,500	\$ 236,000	\$ 236,000	\$ -	\$ -	\$ -
Allotments, Grants, Reimb.	\$ 428,339	\$ 426,780	\$ 868,800	\$ 680,300	\$ 188,500	\$ -	\$ -
Miscellaneous	\$ 285,630	\$ 346,920	\$ 1,112,450	\$ 92,500	\$ -	\$ 6,000	\$ 1,013,950
Other Revenue	\$ 651,816	\$ 448,600	\$ 1,546,519	\$ 1,188,000	\$ 255,120	\$ 3,200	\$ 100,199
Total	\$ 19,316,255	\$ 19,164,625	\$ 20,533,116	\$ 12,530,767	\$ 1,903,470	\$ 4,984,730	\$ 1,114,149
Expenditures							
Personnel Services	\$ 6,113,582	\$ 6,214,830	\$ 6,867,734	\$ 5,912,064	\$ 191,600	\$ 764,070	\$ -
Contractual Services	\$ 6,194,870	\$ 6,294,335	\$ 6,751,840	\$ 2,917,200	\$ 470,280	\$ 3,266,260	\$ 98,100
Commodities	\$ 303,016	\$ 313,115	\$ 361,250	\$ 203,200	\$ 127,100	\$ 30,950	\$ -
Other Charges	\$ 1,668,759	\$ 1,794,115	\$ 2,120,769	\$ 712,450	\$ 357,145	\$ 35,125	\$ 1,016,049
Capital Outlay	\$ 1,840,800	\$ 2,678,766	\$ 4,135,900	\$ 2,118,900	\$ 335,000	\$ 1,682,000	\$ -
Total	\$ 16,121,027	\$ 17,295,161	\$ 20,237,493	\$ 11,863,814	\$ 1,481,125	\$ 5,778,405	\$ 1,114,149
Other Financing Sources							
Interfund Transfers In	\$ 2,818,073	\$ 6,086,316	\$ 792,175	\$ (1,100,000)	\$ 464,700	\$ 1,427,475	\$ -
Interfund Transfers (Out)	\$ (2,862,660)	\$ (6,652,871)	\$ (792,175)	\$ (345,675)	\$ -	\$ (446,500)	\$ -
Interfund Loans In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Loans (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
External Loans In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
External Loans (Out)	\$ (1,647,270)	\$ (1,828,582)	\$ (1,830,757)	\$ (481,582)	\$ (1,161,875)	\$ (187,300)	\$ -
Use of Reserves	\$ -	\$ -	\$ 1,968,755	\$ 1,693,300	\$ 275,455	\$ -	\$ -
Total	\$ (1,691,857)	\$ (2,395,137)	\$ 137,998	\$ (233,957)	\$ (421,720)	\$ 793,675	\$ -
Revenues & Other Financing Sources Over Expenditure	\$ 1,503,371	\$ (525,673)	\$ 433,621	\$ 432,996	\$ 625	\$ -	\$ -
Ending Fund Balance			\$ 35,443,194	\$ 12,688,578	\$ 2,812,603	\$ 910,533	\$ 19,031,480



Village of Lincolnshire Fund Structure



Fund Descriptions

Major Governmental Funds

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:

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.

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 covering 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 public improvements is collected through a special tax on the benefitting property owners.

Special Service Area (SSA) Fund - Traffic Signal

This is a Capital Projects Fund created to construct a traffic signal at the intersection of Route 22 and Westminster Way/Hewitt Drive. Signal maintenance cost will be paid for as a result of revenue collected through a special tax on benefitting property owners until the fund is depleted.

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 fees.

Non-Major Proprietary Funds

Vehicle Maintenance - Internal Service Fund

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

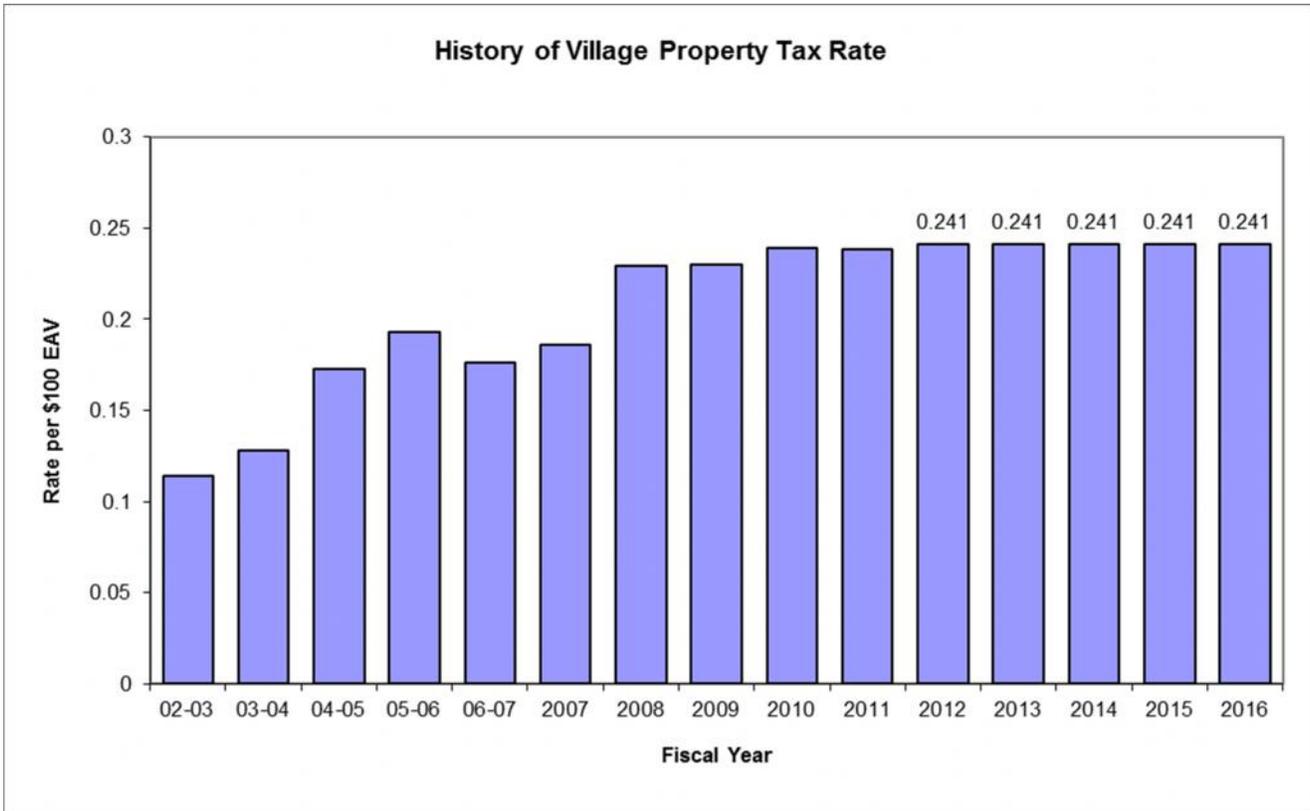
Police Pension Fund

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 police protection expenses.

History of the Village of Lincolnshire Property Tax Rate



The chart above depicts the last fifteen (15) years of the tax levy. In the last ten (10) years the tax levy rate had small 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. The following pages contain a listing of all existing debt which is either in the form of bank loans or interfund loans.

Legal Debt Margin

What is Legal Debt Margin? Government entities may accumulate a specific amount of debt, as determined by the ruling legislative body. This allowed amount is known as a debt limit. The difference between an entity's actual debt and the allowed amount is known as the debt margin, which is calculated by subtracting the net debt from the debt limit.

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

<u>Equalized Assessed Valuation (2015 tax year)</u>	\$ 586,329,751
Debt limit-8.625% of assessed valuation	50,570,941
Amount of general obligation debt	0
<u>Legal Debt Margin</u>	<u>\$ 50,570,941</u>

Note: The Village is a home-rule community and is not required to compute a legal debt margin; however Lincolnshire has adopted (by ordinance) a policy not to exceed the debt margin listed above.



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.

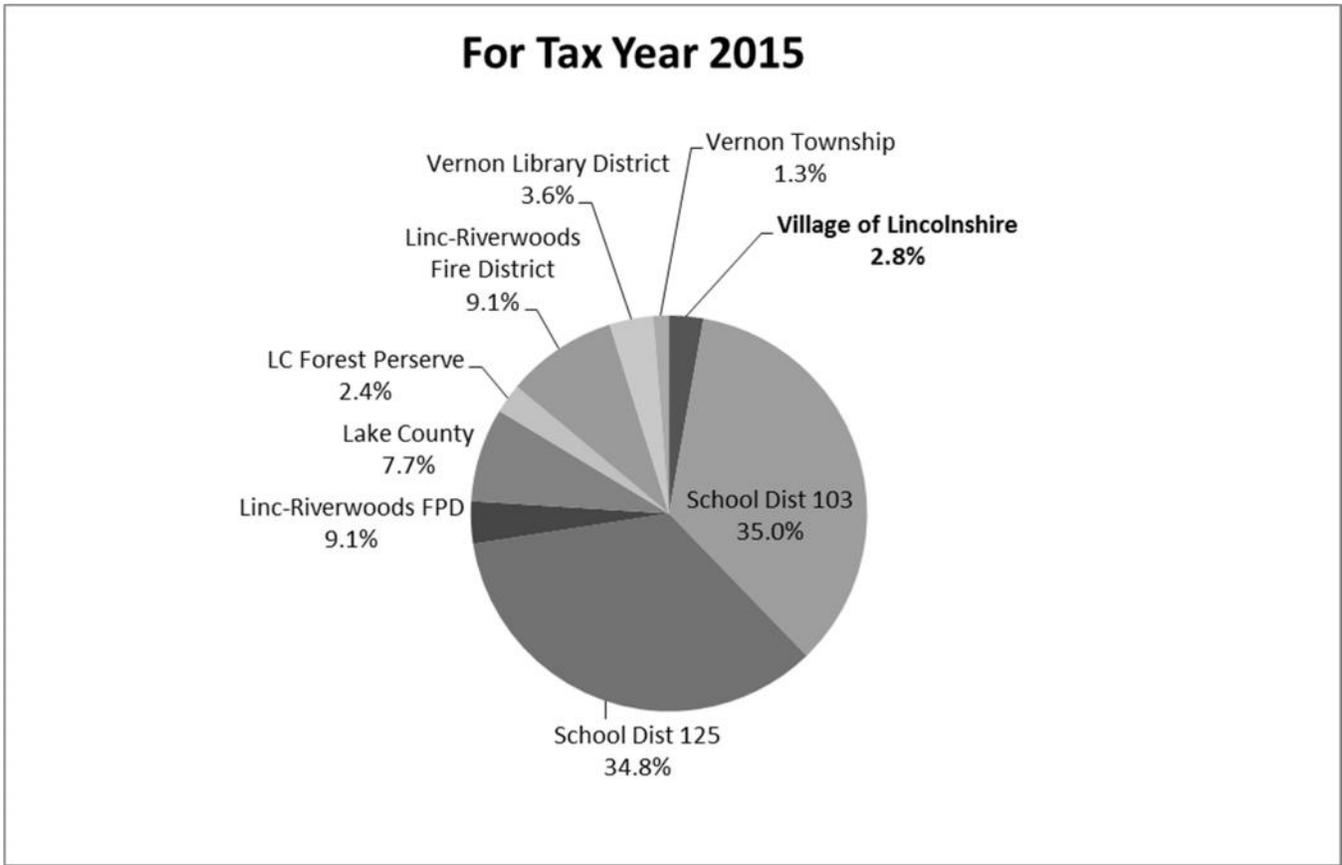
Loan Consolidation and Refinancing

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



An average home with a value of \$500,000 will pay a total property tax of \$14,578 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 public safety, 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, economic 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	2011	2012	2013	2014	2015
PTAX-251					
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	0.122	0.135	0.144	0.146	0.143
Village of Lincolnshire	0.238	0.241	0.241	0.241	0.241
Village of Libertyville	0.497	0.565	0.655	0.698	0.701
Village of Lake Bluff	0.678	0.763	0.751	0.774	0.722
Village of Deerfield	0.605	0.719	0.784	0.875	0.893
City of Highland Park	0.643	0.709	0.785	0.795	0.749
Village of Buffalo Grove	0.852	0.929	0.983	0.993	0.955
City of Lake Forest	1.035	1.148	1.248	1.274	1.279
Village of Mundelein	1.344	1.481	1.573	1.616	1.571
County of Lake	0.554	0.608	0.663	0.682	0.663
PTAX-253					
School District #103	2.558	2.842	3.008	3.115	3.024
School District #125	2.465	2.751	2.989	3.048	3.004
College of Lake County #532	0.240	0.272	0.296	0.306	0.299
PTAX-254					
Forest Preserve	0.201	0.212	0.218	0.210	0.208
Lincolnshire-Rwoods Fire	0.662	0.734	0.786	0.805	0.786
Vernon Library District	0.261	0.291	0.311	0.316	0.308
PTAX-252					
Vernon Township	0.057	0.060	0.065	0.066	0.064
Vernon Road & Bridge	0.024	0.026	0.027	0.027	0.026
Vernon Special Rd Imp Fund	0.011	0.020	0.013	0.020	0.020

Source: Lake County's County Clerk website > Taxes > Tax Extension Data > District Detail
<https://www.lakecountyil.gov/268/Tax-Extension-Data>

Total Tax Rate Comparison (Includes typical municipal, park, county, township, school, library, fire, and other taxes)

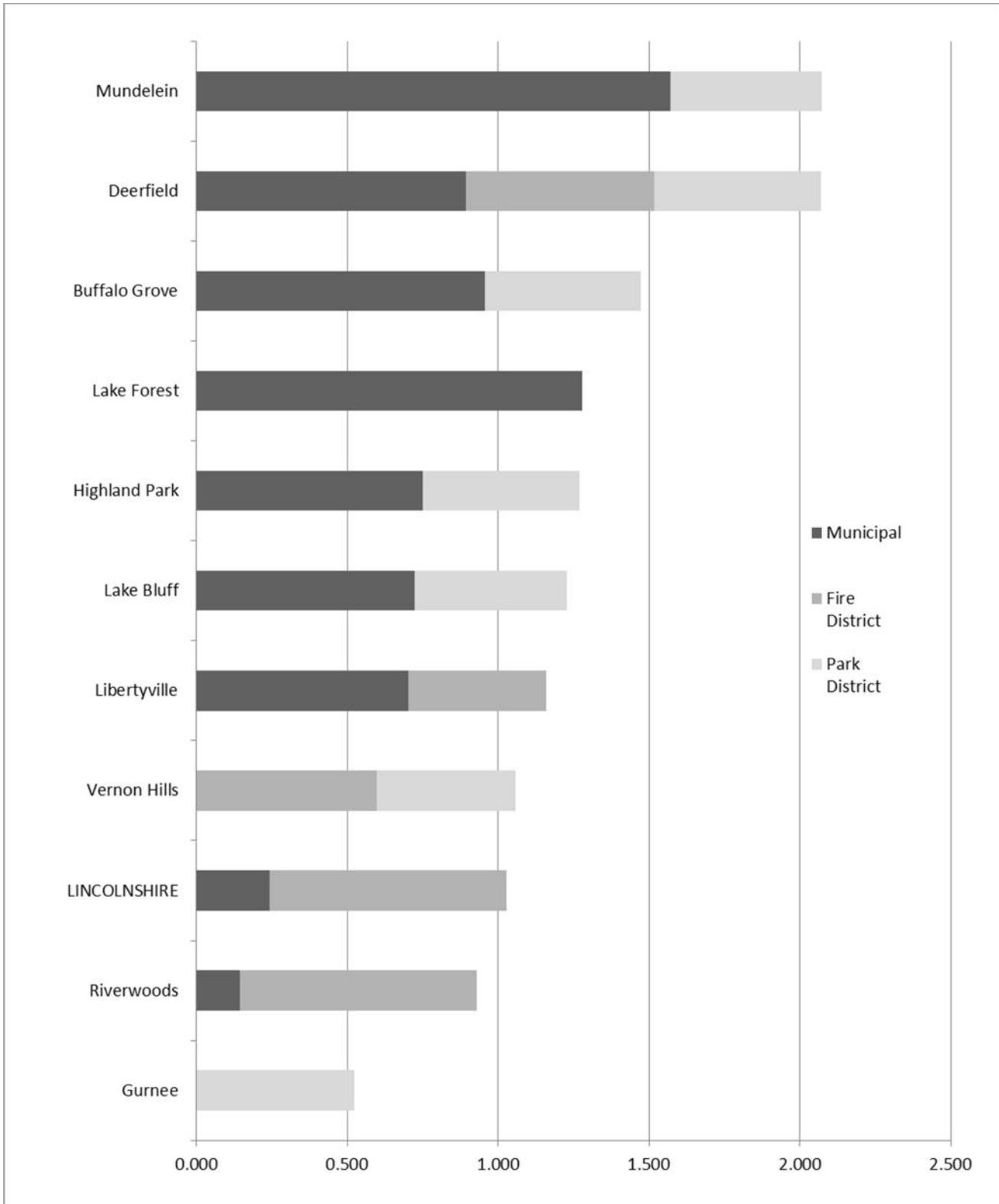
Entity	2011	2012	2013	2014	2015
City of Lake Forest	4.626	5.099	5.502	5.615	5.524
Village of Lake Bluff	6.039	6.085	6.866	7.114	6.918
Village of Riverwoods	6.944	7.514	8.007	8.099	7.741
City of Highland Park	7.256	7.612	8.140	8.322	7.995
Village of Libertyville	6.821	7.532	8.233	8.164	8.137
Village of Lincolnshire	7.271	8.057	8.617	8.838	8.644
Village of Deerfield	7.738	8.435	9.019	9.198	8.809
Village of Vernon Hills	8.057	8.854	9.624	9.572	9.480
Village of Buffalo Grove	8.399	9.222	9.885	10.032	9.794
Village of Gurnee	7.876	8.904	9.756	10.131	9.906
Village of Mundelein	9.448	10.690	11.644	12.227	11.972

Source: Lake County's County Clerk website > Taxes > Tax Extension Data > Predominant Rates
<https://www.lakecountyil.gov/268/Tax-Extension-Data>

Area Tax Rate Comparisons - Basic Village Services

The 2015 Property Tax Rates compared below include basic services provided by municipal governments including fire services (districts), and parks & recreational services.

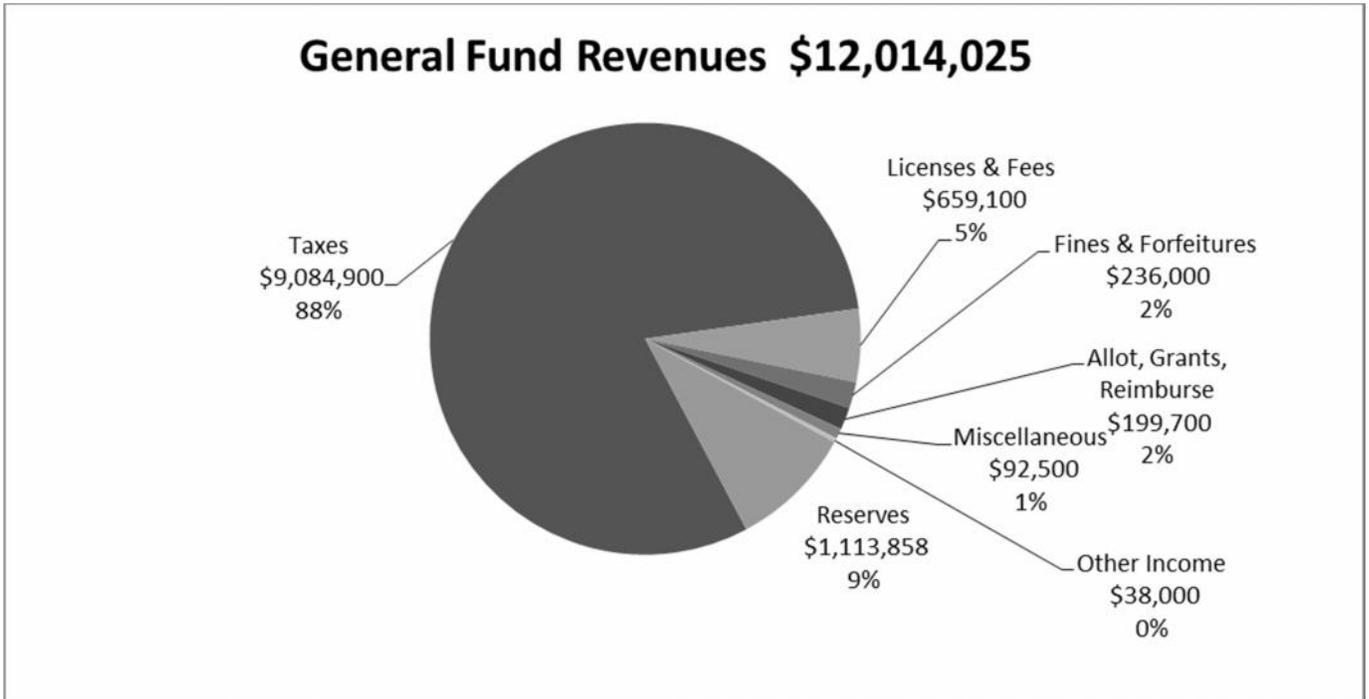
2015 Tax Rates



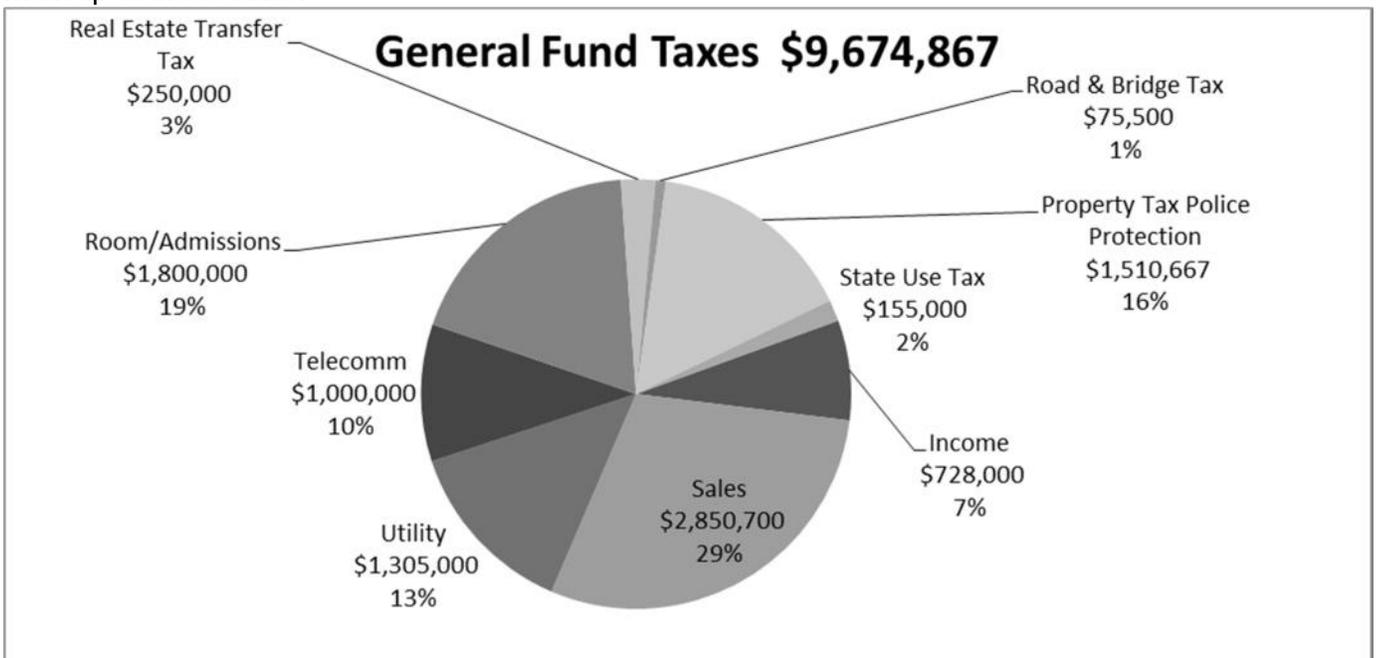
General Fund Introduction

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 normally associated 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.

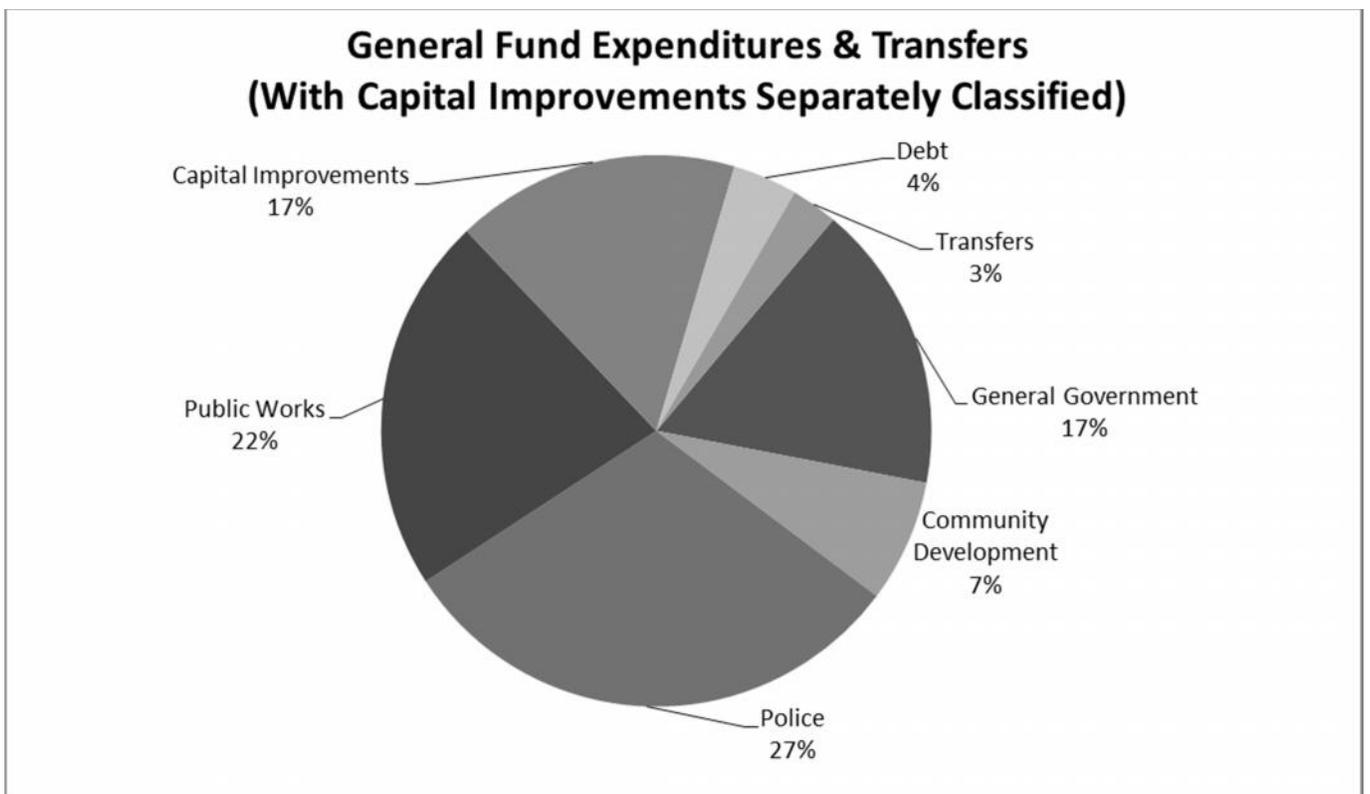
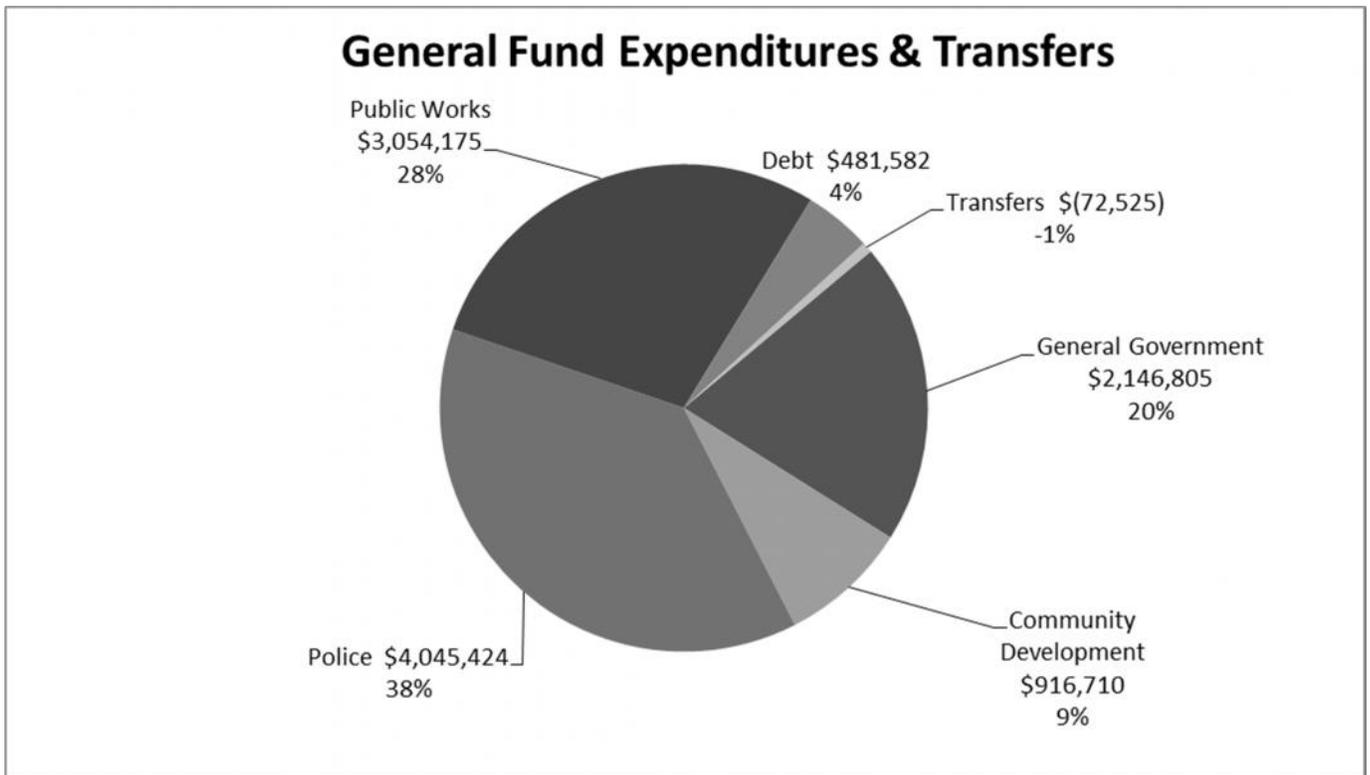
General Fund Revenues & Taxes



Since "Taxes" make up the largest portion of the General Fund Revenues, the chart below depicts the makeup of these taxes.



General Fund Expenditures & Transfers



General Fund - Fund Summary

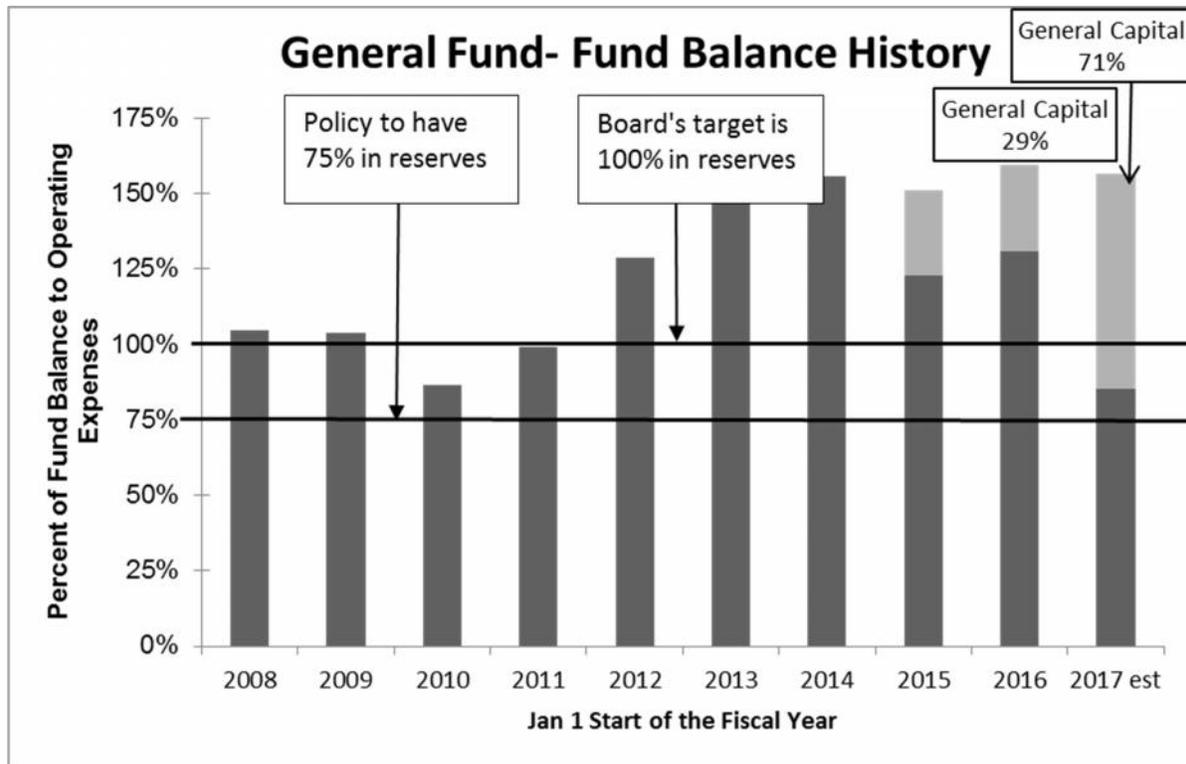
Revenues

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Miscellaneous Taxes	10,018,482	10,999,930	10,549,550	9,867,550	9,674,867
Licenses and Fees	734,615	722,419	638,900	657,050	659,100
Fines & Forfeitures	333,321	250,544	285,000	250,500	236,000
Allots, Grants & Reimbursements	203,456	242,713	207,060	224,780	199,700
Miscellaneous Revenue	41,228	57,710	37,500	132,000	92,500
Other Income	37,204	34,415	22,000	300,500	38,000
General Fund Reserves	-	-	1,288,328	-	1,113,858
TOTAL	\$ 11,368,306	\$ 12,307,731	\$ 13,028,338	\$ 11,432,380	\$ 12,014,025

Expenditures

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
General Government	1,637,083	1,773,276	1,971,395	1,831,040	2,146,805
Community & Economic Development	487,857	974,501	1,197,350	822,505	916,710
Police	3,550,205	3,684,900	4,005,800	3,887,420	4,045,424
Public Works	2,628,638	2,607,590	2,818,575	2,651,345	3,054,175
Debt & Transfers	482,876	2,798,882	3,035,218	6,077,528	409,057
TOTAL	\$ 8,786,659	\$ 11,839,149	\$ 13,028,338	\$ 15,269,838	\$ 10,572,171

General Capital Fund and General Fund - Fund Balance History



Over the last 10 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% 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	General Fund Balance	General Capital	Gen Fund Operating Expenses	% Gen Fund Balance to Gen Operating Expenses
2008	\$9,066,518	\$0	\$8,662,000	105%
2009	\$8,890,704	\$0	\$8,550,000	104%
2010	\$7,332,889	\$0	\$8,491,400	86%
2011	\$7,861,442	\$0	\$7,933,004	99%
2012	\$9,590,075	\$0	\$7,455,545	129%
2013	\$11,612,467	\$0	\$7,479,223	155%
2014	\$12,103,725	\$0	\$7,766,812	156%
2015	\$10,612,821	\$2,479,985	\$8,653,397	123%
2016	\$11,082,127	\$2,436,320	\$8,460,820	131%
2017 est	\$7,244,669	\$6,067,054	\$8,488,842	85%

General Fund Revenue Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
FUND 01 - GENERAL FUND REVENUES					
<u>TAXES</u>					
01-00-70-4010 State Income Tax	688,959	786,574	720,000	725,000	728,000
01-00-70-4020 Sales Tax	2,633,762	3,003,789	3,060,000	2,374,000	1,950,700
01-00-70-4021 Local Home Rule Sales Tax	1,231,097	1,409,339	1,460,000	1,075,000	900,000
01-00-70-4030 Utility Tax	1,427,191	1,304,252	1,308,000	1,300,000	1,305,000
01-00-70-4032 Telecommunications Tax	1,041,159	1,172,430	1,000,000	1,070,000	1,000,000
01-00-70-4040 Room And Admission Tax	1,831,416	1,931,739	1,754,000	1,800,000	1,800,000
01-00-70-4050 Real Estate Transfer Tax	364,410	491,669	200,000	460,000	250,000
01-00-70-4060 Road & Bridge Tax	75,466	75,394	73,000	75,000	75,500
01-00-70-4065 Property Tax- Police Protection	-	-	-	-	1,510,667
01-00-70-4070 Property Tax- Police Pension	589,303	618,665	833,550	833,550	-
01-00-70-4091 State Use Tax	135,719	206,079	141,000	155,000	155,000
	<u>\$ 10,018,482</u>	<u>\$ 10,999,930</u>	<u>\$ 10,549,550</u>	<u>\$ 9,867,550</u>	<u>\$ 9,674,867</u>
<u>LICENSES & FEES</u>					
01-00-75-4110 Recycle SWALCO Fees	57,492	2,597	5,000	1,500	2,600
01-00-75-4120 Liquor Licenses	64,785	70,675	67,000	70,500	69,000
01-00-75-4125 Beach Tags	7,290	7,872	6,200	8,900	7,000
01-00-75-4126 Park User Fees	30,792	31,796	25,000	23,000	23,500
01-00-75-4130 Amusement Devices	2,950	3,850	2,900	4,850	3,000
01-00-75-4135 Application Fees	8,603	13,925	7,500	3,500	7,500
01-00-75-4140 Engineering Fees	14,440	10,280	12,000	25,000	12,000
01-00-75-4145 Planner Fees	4,979	10,437	1,200	11,000	5,000
01-00-75-4150 Plan Review Fees	51,300	53,508	45,000	62,000	50,000
01-00-75-4155 Annexation Fees	-	-	1,000	-	1,000
01-00-75-4160 Building Permit Fees	287,188	286,854	210,000	190,000	210,000
01-00-75-4161 Bldg-Fire Consult Review/Inspect Fees	-	25,580	59,000	65,800	68,000
01-00-75-4163 Elevator Inspection Fees	-	18,950	23,000	11,500	13,000
01-00-75-4164 Engineering Consult Review/ Inspect Fees	-	2,443	21,000	21,000	21,000
01-00-75-4165 Acreage Impact Fees	9,464	-	5,000	-	5,000
01-00-75-4166 Forester Fees	3,200	-	1,000	-	1,000
01-00-75-4170 Misc. Licenses & Fees	21,588	585	1,000	1,000	1,000
01-00-75-4190 Cable Tv Franchise	166,064	175,358	140,000	150,000	150,000
01-00-75-4191 Waste Hauler Fees	1,550	1,500	1,500	1,500	1,500
01-00-75-4192 Yard Waste Refuse Stickers	2,930	6,209	4,600	6,000	8,000
	<u>\$ 734,615</u>	<u>\$ 722,419</u>	<u>\$ 638,900</u>	<u>\$ 657,050</u>	<u>\$ 659,100</u>
<u>FINES & FORFEITURES</u>					
01-00-80-4210 Court Fines	292,296	208,003	250,000	210,000	200,000
01-00-80-4230 Alarm Fines & Fees	3,575	15,591	5,000	5,500	5,000
01-00-80-4240 Administrative Tow Fees	37,450	26,950	30,000	35,000	31,000
	<u>\$ 333,321</u>	<u>\$ 250,544</u>	<u>\$ 285,000</u>	<u>\$ 250,500</u>	<u>\$ 236,000</u>

General Fund Revenue Detail continued

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
FUND 01 - GENERAL FUND REVENUES (continued)					
<u>ALLOTMENTS, GRANTS & REIMBURSEMENTS</u>					
01-00-85-4310 Police Grants	13,903	12,348	21,000	18,720	13,000
01-00-85-4320 Police Training Reimburse	188	193	-	-	-
01-00-85-4335 Miscellaneous Grants	189,365	27,422	16,060	16,060	11,700
01-00-85-4340 Police Services	-	202,750	170,000	190,000	175,000
	<u>\$ 203,456</u>	<u>\$ 242,713</u>	<u>\$ 207,060</u>	<u>\$ 224,780</u>	<u>\$ 199,700</u>
<u>MISCELLANEOUS REVENUE</u>					
01-00-90-4405 Red White & Boom Revenue	-	-	-	42,100	42,000
01-00-90-4406 Lincolnshire Arts & Eats Revenu	14,225	15,055	13,500	6,500	6,500
01-00-90-4407 Boo Bash Revenue	-	-	-	2,000	2,000
01-00-90-4410 Sale Of Surplus Property	-	10,235	10,000	10,000	10,000
01-00-90-4414 Conservancy Markers	-	-	-	-	1,000
01-00-90-4416 Explorer Post Revenue	-	-	-	-	6,000
01-00-90-4418 Traffic Signal Reimburse	-	-	-	-	5,000
01-00-90-4430 Other Income	27,003	32,420	14,000	71,400	20,000
	<u>\$ 41,228</u>	<u>\$ 57,710</u>	<u>\$ 37,500</u>	<u>\$ 132,000</u>	<u>\$ 92,500</u>
<u>OTHER INCOME</u>					
01-00-95-4510 Interest Income	\$ 37,204	\$ 34,415	\$ 22,000	63,000	38,000
01-00-98-0600 Transfer In- Retirement Fund	-	-	-	237,500	-
	<u>\$ 37,204</u>	<u>\$ 34,415</u>	<u>\$ 22,000</u>	<u>\$ 300,500</u>	<u>\$ 38,000</u>
TOTAL REVENUE	\$ 11,368,306	\$ 12,307,731	\$ 11,740,010	\$ 11,432,380	\$ 10,900,167
USE OF RESERVES	\$ -	\$ -	\$ 1,288,328	\$ -	
FUNDS AVAILABLE	\$ 11,368,306	\$ 12,307,731	\$ 13,028,338	\$ 11,432,380	\$ 10,900,167



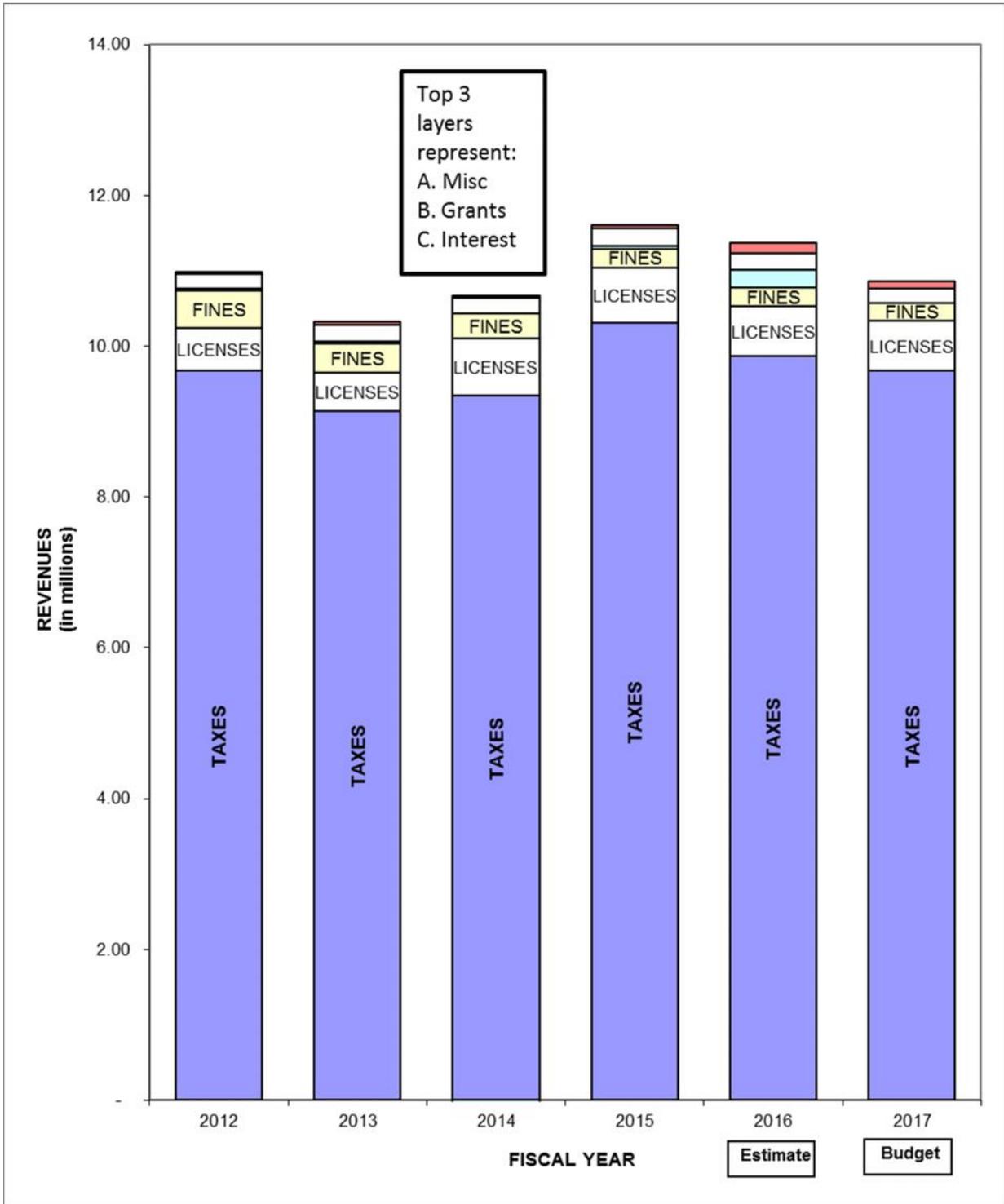
General Fund Explanation of Revenue Sources

The Explanation of Revenue Sources is intended to give readers an analysis of the calculation of each revenue amount budgeted for the upcoming fiscal year. The total General Fund revenues for the upcoming fiscal year 2017 are expected to decrease 20.8% compared to last year's budgeted revenues. The significant decline in revenue can largely be attributed to the loss of two significant sales tax contributors in 2016. The table below summarizes the major categories of revenue.

The following pages reflect 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. Also included are discussions of revenues in an account-by-account description of general government activity, projected expenditures and special projects for 2017.

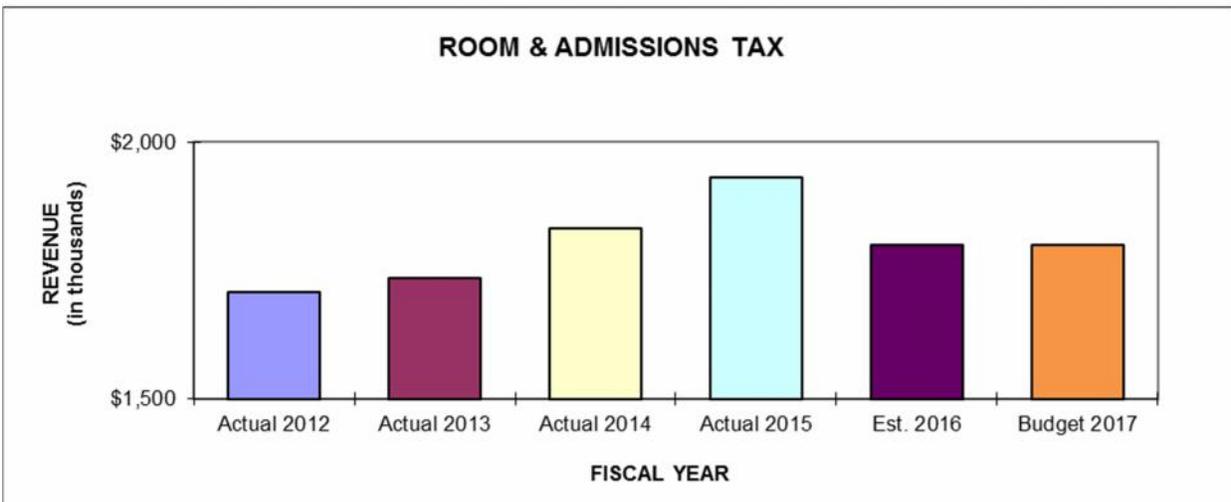
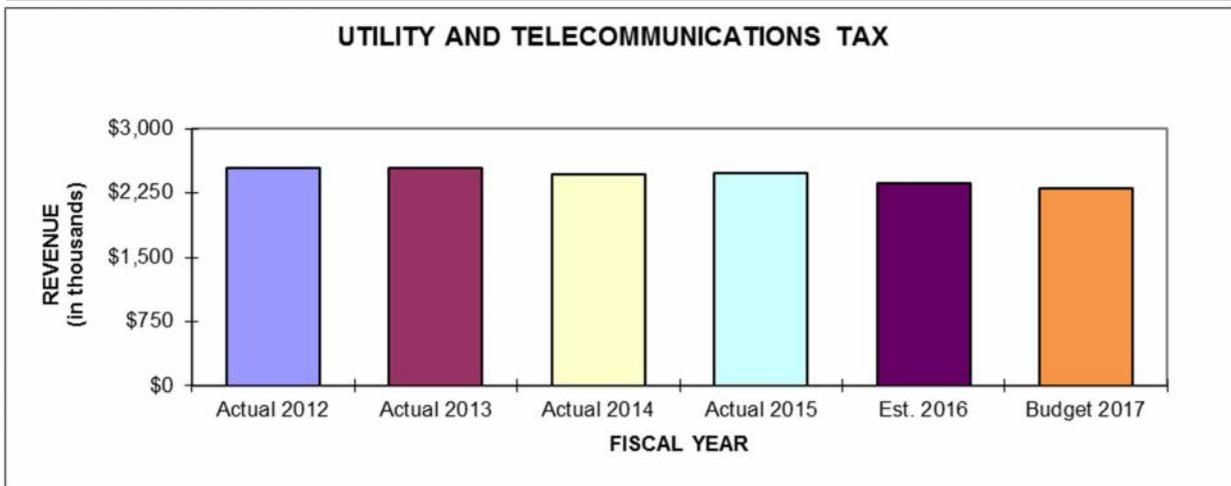
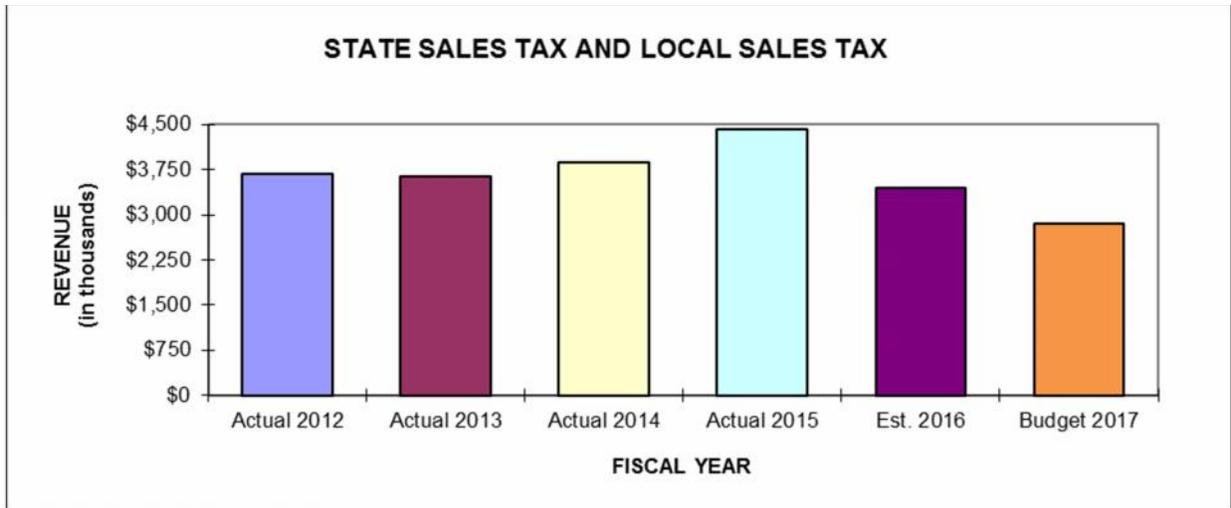
Category	Budget Budget 2016	Proposed Budget 2017	Change in Dollars	Percent Difference
Taxes	\$ 10,549,550	\$ 9,674,867	\$ (874,683)	-8.3%
Licenses & Fees	\$ 638,900	\$ 659,100	\$ 20,200	3.2%
Fines & Forfeitures	\$ 285,000	\$ 236,000	\$ (49,000)	-17.2%
Allotments, Grants & Reimbursements	\$ 207,060	\$ 199,700	\$ (7,360)	-3.6%
Miscellaneous	\$ 37,500	\$ 92,500	\$ 55,000	146.7%
Other Income	\$ 22,000	\$ 38,000	\$ 16,000	72.7%
Total	\$ 11,740,010	\$ 10,900,167	\$ (839,843)	-7.2%

General Fund - Historical Revenues



Major Revenue Sources – General Fund

Five types of revenue sources account for 67.4% of the total projected revenues for FY 2017. (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 2016. Only a 1% increase is anticipated over 2016.

Sales Tax: 1% of Illinois Sales Tax collected within the Village limits. Due to the loss of two major sales tax contributors, conservative estimates indicate a 36% decline compared to the 2016 Budget.

Local Home Rule Sales Tax: 0.50% of Illinois Sales Tax collected within the Village limits. Due to the loss of two major sales tax contributors, conservative estimates indicate a decline of 38% compared to the 2016 Budget.

Utility Tax: A 5% tax on specific utility sales (electricity and gas) within the Village limits. This line item is expected to remain relatively flat from year to year.

Telecommunications Tax: The tax rate on landlines and cellular service is 6%. The 2017 budgeted revenues are projected to be at the same level as Fiscal Year 2016.

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 2016; however, admission tax revenue for movie theater attendance has declined in recent years. This line item was budgeted with slight increase (2.6%) compared to 2016 Budget.

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.

- The average value of a single family dwelling sold has averaged \$560,600; up from \$517,857. The average value of a condominium sold has averaged \$517,500; up from \$390,000.
- Conservative projections do not include commercial transfers in the budget

The following residential sales in single family dwelling and condo units are projected in 2017.

Projected Residential Sales

100 Single Family	\$550,000	\$3.00	\$165,00
20 Condominiums	\$390,000	\$3.00	\$23,400
51 Townhomes	\$400,000	\$3.00	61,200
Total			\$250,000

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

Property Tax: This is the portion of the property tax bill levied to fund the Village of Lincolnshire general police protection expenses. The amount levied for collection in Fiscal Year 2017 is expected to increase 6.9% compared to Fiscal Year 2016; however, the actual tax rate is expected to remain at the same rate it has since 2012. The increase is a result of initial estimates of a nearly 7% or approximately \$40.5 million increase in taxable assessed valuation.

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. A 10.0% growth is anticipated over the 2016 Budget but no increase over Fiscal Year 2016 year end estimates.

Licenses and Fees

Liquor Licenses: Licenses to permit sale of alcoholic liquor. Projected revenue is based on existing, authorized licenses.

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 2017 levels.

Planner Fees: Fees for in-house planning and zoning compliance review. Planner fees are expected to remain relatively stable in 2017.

Plan Exam/Review Fees: Plan review fees generated from review of construction documents. The number of plan reviews is anticipated to decrease slightly from 2016.

Annexation Fees: A \$500 per acre fee for annexing property into the Village. No anticipated changes.

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.

Acreage 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. Slight growth is projected for 2017.

Waste Hauler Fee: A registration fee paid by all waste haulers authorized to operate within the Village.

Fines and Forfeitures

Court Fines: Court-levied fines for violations of Village Code provisions. Fines are anticipated to decrease from 2016 budgeted amounts.

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 88 tows in the amount of \$350.)

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 \$16,000 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

Special Event Revenue: Line items in this revenue section highlight budgeted revenue related to various community special events including Fourth of July celebration and annual summer celebration,

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, and 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 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.
- Component three is the total full-time employee hours employed by the Village.

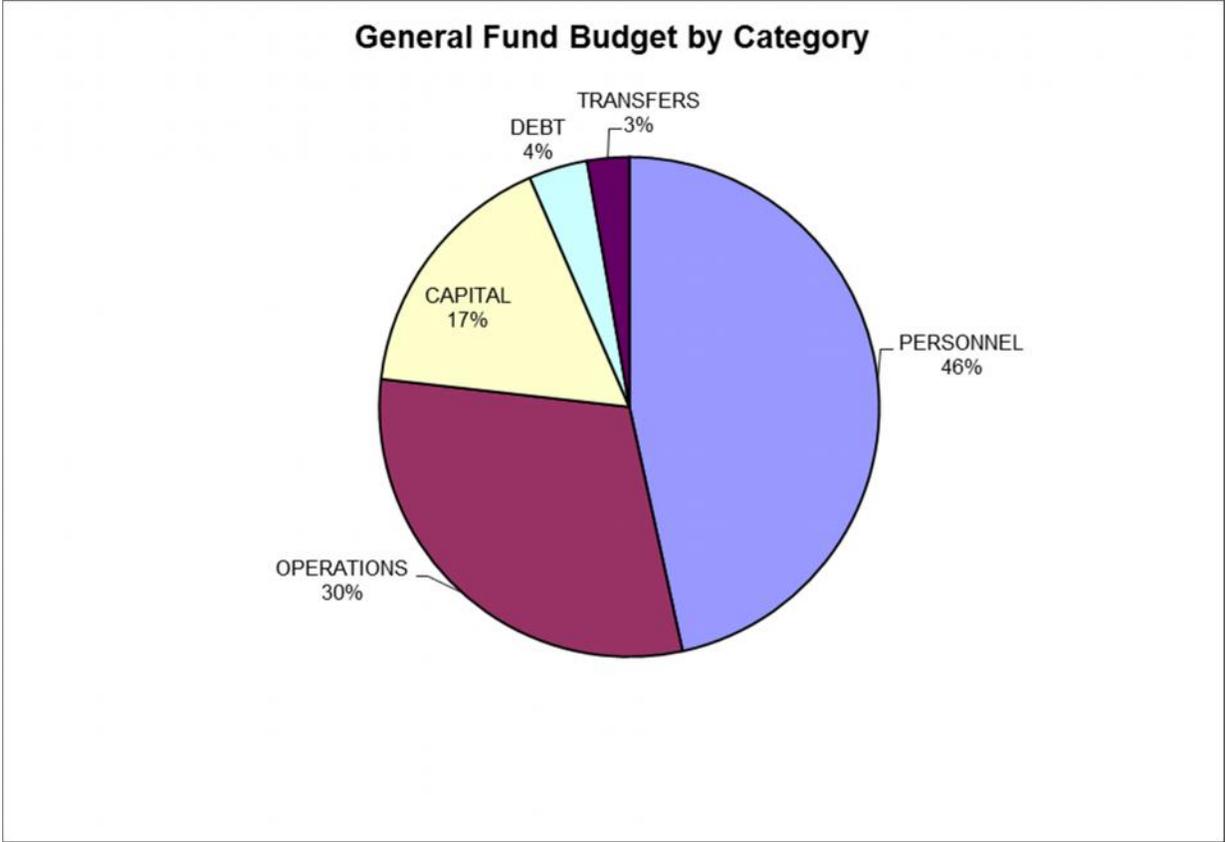
Total General Fund Operating Expenses (budgeted)	\$10,572,171
Less: Transfers & Debt	\$-409,057
Plus: Tax Levy Collected	\$0
TOTAL	\$10,163,114
DIVIDED BY:	
Total Full Time Employees	63.0
X 2,080 Hours	131,040
TOTAL	\$77.56

In Fiscal Year 2017, the overhead rate will be: \$77.56 per Labor Hour Billed

General Fund Expenditure Summary

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
01 ADMINISTRATION SERVICES	271,065	278,673	301,400	286,730	353,970
02 FINANCE	262,448	266,072	272,305	269,050	332,185
05 POLICE	3,550,205	3,684,900	4,005,800	3,887,420	4,045,424
08 COMMUNITY & ECON. DEVELOPMENT	487,857	974,501	1,197,350	822,505	916,710
12 INSUR/COMMON EXPENSES	1,103,570	1,228,531	1,397,690	1,275,260	1,460,650
20 PW ADMINISTRATION	183,732	191,906	205,725	217,430	241,365
21 PW STREETS	1,003,113	991,672	1,079,925	1,025,475	1,292,185
22 PW PARKS & OPEN SPACES	1,277,727	1,289,241	1,393,525	1,295,940	1,391,025
25 PW BUILDINGS	164,066	134,771	139,400	112,500	129,600
26 DEBT	<u>482,876</u>	<u>2,798,882</u>	<u>3,035,218</u>	<u>6,077,528</u>	<u>409,057</u>
TOTAL	\$ 8,786,659	\$ 11,839,149	\$ 13,028,338	\$ 15,269,838	\$ 10,572,171

General Fund Expenditures by Category



Personnel Costs	\$ 5,912,064
Operating Costs	\$ 3,832,850
Capital Costs	\$ 2,118,900
Debt Service	\$ 481,582
Transfers Out	\$ 345,675
	<u>\$12,691,071</u>

2017 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 Department Managers who oversee 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 streets, parks, and 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

- Review and Recommend Options to Increase Revenues: Work with all Departments to evaluate existing revenue for possible change and recommend potential revenue sources to diversify Village revenue.
- Draft Village of Lincolnshire Strategic Plan: 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. (Continued from 2016 due to staff changes in current year.)
- Increase Use of Video: Implement formal video initiative to promote Village meetings, programs, and services online to meet ever increasing expectation for video access.
- Document Management: Research, recommend and implement formal document management system to integrate with new enterprise software system if cost effective.
- Regular Performance Management Reporting: Implement routine reporting on departmental performance metrics.
- Coordinated Community Organization Planning Event: Implement annual event to connect community groups and potential business community supporters to discuss/plan the next year's event and activities calendar. The event will also provide an opportunity for the business community to determine their donation/giving plan for the coming year.

2017 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 2016 Budget and reflects a slight reduction in expenditures.
- IMRF Contributions and FICA Expenses have been added to each applicable department in lieu of each fund transferring a fair share allocation to the now dissolved Retirement Fund.
- The Administration Department budget reflects a decrease in staffing levels. The recent departure of the Management Analyst and hiring of Assistant Village Manager/Community & Economic Development Director result in a change in staff for Administration. The Assistant Village Manager/CED Director position costs are split 50/50 between Administration and the Community & Economic Development Department. The Management Analyst position will not be filled in 2017.
- Additionally, the Fiscal Year 2017 Budget reflects the elimination of the part-time clerical position resulting in a saving of approximately \$6,000.
- A majority of line items in the Administration Department budget reflect a reduction or no change compared to the current fiscal year.

Capital Projects

- None

Performance Indicators

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Village Board Meetings	53	56	60	61	62
Ordinances Prepared	41	42	40	40	40
Resolutions Prepared	10	11	10	11	10
Newsletter/Resident Mailings	4	5	4	4	4
E-News Messages Sent	77	98	60	58	60
E-News Subscribers	1212	1793	1250	1373	1500
Facebook Likes	222	497	170	650	170
Twitter Followers	N/A	400	140	540	140
General Fund Property Tax Levy	None	None	None	None	None

Staffing (Full Time Equivalents)

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Village Manager	0.8	0.8	0.8	0.8	0.8
Assistant Village Manager/CED Director	0	0	0	0.5	0.5
Administrative Assistant	0.8	0.8	0.8	0.8	0.8
Administrative Intern	0	0	0	0	0
Management Analyst	0.8	0.8	0.8	0	0
Administrative Clerk	0.25	0.25	0.25	0.25	0
Production Staff	0	0	0	0	0
Total	2.65	2.65	2.65	2.35	2.1

2017 Annual Budget Program Activity Summary		
General Fund	Administration	01-01

Expenditure Summary

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Personnel Expenses	223,023	238,613	260,000	253,430	315,970
Contractual Services	835	-	5,500	2,500	3,700
Commodities	-	-	-	-	-
Other Charges	<u>47,207</u>	<u>40,060</u>	<u>35,900</u>	<u>30,800</u>	<u>34,300</u>
TOTAL	\$ 271,065	\$ 278,673	\$ 301,400	\$ 286,730	\$ 353,970

**2017 Annual Budget
Program Activity Summary**

General Fund	Administration	01-01
---------------------	-----------------------	--------------

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>PERSONNEL EXPENSES</u>					
01-01-60-1000 Regular Salaries	216,319	232,445	253,000	247,000	259,000
01-01-60-1500 Part Time Wages	6,521	6,168	6,200	6,430	-
01-01-60-2000 Overtime Salaries	183	-	800	-	400
01-01-70-9101 IMRF Contribution	-	-	-	-	36,730
01-01-70-9200 FICA Expense	-	-	-	-	19,840
	\$ 223,023	\$ 238,613	\$ 260,000	\$ 253,430	\$ 315,970
<u>CONTRACTUAL SERVICES</u>					
01-01-61-3000 Equipment Maintenance	240	-	500	-	200
01-01-61-4000 Professional Services	595	-	2,500	2,500	1,500
01-01-61-4024 Prof Serv- Misc	-	-	1,500	-	1,500
01-01-61-9000 Outside Services	-	-	1,000	-	500
	\$ 835	\$ -	\$ 5,500	\$ 2,500	\$ 3,700
<u>OTHER CHARGES</u>					
01-01-63-1000 Memberships	10,872	9,144	11,000	10,000	10,500
01-01-63-2000 Vehicle Allowance	4,177	4,800	4,800	4,800	4,800
01-01-63-3000 Professional Development	5,842	18,283	6,500	5,500	6,500
01-01-63-4000 Publications	720	572	600	500	600
01-01-63-5000 Classified Ads	2,193	3,581	2,500	1,800	2,200
01-01-63-7000 Boards & Commissions	4,059	1,907	3,000	1,000	2,700
01-01-63-9000 Business Expenses	19,344	1,773	7,500	7,200	7,000
	\$ 47,207	\$ 40,060	\$ 35,900	\$ 30,800	\$ 34,300
TOTAL DISBURSEMENTS	\$ 271,065	\$ 278,673	\$ 301,400	\$ 286,730	\$ 353,970

2017 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 to residential and commercial customers.

The Finance Director serves as the Village Treasurer, IMRF authorized agent and participates in Police Pension activities. 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

- Review and recommend options to diversify revenues
- Enter into automatic withdrawal agreements with select vendors
- Expand credit card acceptance program beyond utility bill collections
- Deploy E-bill solution
- Implement GASB 72: Fair Value Measurement and Application
- Prepare of GASB 74: Financial Reporting for Other Postemployment Benefit Plans
- Implement GASB 77- Tax Abatement Disclosures
- Seek banking services proposals including lockbox and positive pay services
- Expand transparency reporting
- Enter into agreement with State Comptroller's Office for Local Debt Recovery Program

Major Budget Changes

- IMRF Contributions and FICA Expenses have been added to each applicable department in lieu of each fund transferring a fair share allocation to the now dissolved Retirement Fund.

Capital Projects

- None

2017 Annual Budget Program Activity Summary		
General Fund	Finance	01-02

Performance Indicators:

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Vendor A/P Checks	1,994	1,939	2,000	1600	2000
Vendor Direct Deposit	11	200	250	300	300
Payrolls Checks	237	149	150	150	150
Payroll Direct Deposit	1,939	1,976	2,000	2000	2000

Staffing (Full Time Equivalents)

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Finance Director	0.80	0.80	0.80	0.80	0.80
Senior Accountant	0.80	0.80	0.80	0.80	0.80
Clerk/Receptionist	0.80	0.80	0.80	0.80	0.80
Finance Clerk	0.80	0.80	0.50	0.50	0.50
Total	3.20	3.20	2.90	2.90	2.90

Expenditure Summary

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	236,907	240,378	245,700	244,570	305,140
Contractual Services	18,844	21,415	21,180	20,520	21,770
Commodities	2,705	-	-	-	-
Other Charges	3,992	4,279	5,425	3,960	5,275
TOTAL	\$ 262,448	\$ 266,072	\$ 272,305	\$ 269,050	\$ 332,185

2017 Annual Budget Program Activity Summary		
General Fund	Finance	01-02

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>PERSONNEL EXPENSES</u>					
01-02-60-1000 Regular Salaries	236,907	228,069	233,000	231,500	237,500
01-02-60-1500 Part Time Wages	-	12,309	12,200	12,570	12,500
01-02-60-2000 Overtime Salaries	-	-	500	500	500
01-02-70-9101 IMRF Contribution	-	-	-	-	35,470
01-02-70-9200 FICA Expense	-	-	-	-	19,170
	<u>\$ 236,907</u>	<u>\$ 240,378</u>	<u>\$ 245,700</u>	<u>\$ 244,570</u>	<u>\$ 305,140</u>
<u>CONTRACTUAL SERVICES</u>					
01-02-61-2000 Printing	-	623	300	150	300
01-02-61-3019 Eq Maint- Mail Equip / Misc.	382	254	200	100	200
01-02-61-4003 Prof Serv- Audit	18,078	19,494	19,580	19,580	20,170
01-02-61-5000 Legal Notices	384	963	1,000	670	1,000
01-02-61-9000 Outside Serv- Misc & Shipping	-	81	100	20	100
	<u>\$ 18,844</u>	<u>\$ 21,415</u>	<u>\$ 21,180</u>	<u>\$ 20,520</u>	<u>\$ 21,770</u>
<u>COMMODITIES</u>					
01-02-62-1000 Office Supplies	2,705	-	-	-	-
	<u>\$ 2,705</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>OTHER CHARGES</u>					
01-02-63-1000 Memberships	865	685	800	800	800
01-02-63-3000 Professional Development	1,884	3,160	3,750	2,585	3,450
01-02-63-4000 Publications	-	36	175	175	325
01-02-63-8600 Minor Equipment	885	-	300	-	300
01-02-63-9000 Business Expenses	358	398	400	400	400
	<u>\$ 3,992</u>	<u>\$ 4,279</u>	<u>\$ 5,425</u>	<u>\$ 3,960</u>	<u>\$ 5,275</u>
TOTAL DISBURSEMENTS	<u>\$ 262,448</u>	<u>\$ 266,072</u>	<u>\$ 272,305</u>	<u>\$ 269,050</u>	<u>\$ 332,185</u>

2017 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, bicycle patrol, and traffic enforcement, and accident investigation. Police Department supplementary services include: disaster preparedness & response, planning & research, house-watch program, participation with community groups, crime prevention, drug abuse intervention, traffic pattern analysis & recommendations, elementary school safety, internet safety & education courses, and licensing.

Significant Goals/Objectives

- Officer-in-Charge: Explore creation of an “Officer- in-Charge” program to serve as a career development opportunity and provide supervisory relief on Patrol Shifts.
- Succession Planning/Deputy Chief: Plan for the mid-year departure of Deputy Chief of Police. Identify and develop police personnel with the potential to fill key leadership positions within the department. Prepare and conduct promotional processes which assess the competencies and motivational profile required to undertake those leadership roles.
- Strategic Planning: Formulate a planning committee to create a successor strategic plan for the Police Department consisting of projects and initiatives to be accomplished over the next five year period (2017-2021).
- Enhance service levels to residents of our community: Explore implementation of communication platform for enhanced connection/communication with residents and businesses. Utilize public safety e-bulletin to notify residents of immediate safety concerns. Provide specialized training to officers such as Crisis Intervention Training, Elderly Service Officer, etc.
- Enhance Business Community Relationships: Develop individuals to serve as business community liaisons. Identified officers will collaborate with business officials to conduct safety presentations and trainings, explore opportunities to partner in the area of community relations, and provide building security assessments.

Major Budget Changes

The Police Department is a participating member of the Northern Illinois Police Alarm System (NIPAS). This membership includes the assignment of officers to both the Emergency Services Team (EST/SWAT) and the Mobile Field Force (MFF/riot/mass demonstration). During 2017, the Department anticipates the replacement/rotation of the officers assigned to both of those teams. This rotation occurs on a 6-10 year cycle. Due to the equipment and training involved in this rotation, the Department anticipates a one-year increase in Accounts 01-05-63-3004; 01-05-63-6005; and 01-05-63-9009.

Additionally, IMRF Contributions and FICA Expenses have been added to each applicable department in lieu of each fund transferring a fair share allocation to the now dissolved Retirement Fund.

2017 Annual Budget Program Activity Summary		
General Fund	Police	01-05

Capital Projects:

- For capital projects, please see General Capital Improvement Fund pages.

Performance Indicators:

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Calls For Service	12,441	16,958	18,000	24,000	21,000
Total Reports	1,395	957	1,300	950	1,000
Arrests (Includes traffic)	-	188	250	20	25
DUI Arrests	45	34	40	20	25
DUI Conviction Rate	-	95%	-	95%	95%
FBI Part I Crimes	118	73	75	60	70
FBI Part I Crimes Cleared	-	0	0	30%	25%

Items to note:

Total Reports

These numbers include the total number of case reports and accident reports taken during the course of the year. The numbers do not include supplemental reports, lockout reports, and additional information reports.

Arrests

The number of total arrests includes the number of single individuals' arrested. In 2014, the Department gained a new report management system, and not all the arrest information was properly documented. With a better understanding of the New World system in 2015, the Records personnel were required to complete the proper arrest information, which provides for more accurate numbers in 2015 and in the upcoming years.

DUI Conviction Rate

This number is hard to determine. Cases are often pled to a lesser charge. When officers are subpoenaed to court, they are not required to complete paperwork on the disposition of the case. The Police Department is not able to track these numbers with absolute certainty with its report management system.

FBI Part 1 Crimes Cleared

New World allows users to pull this information in the form of a report. In 2014, the Police Department was still utilizing Global Records. To pull the information from Global Records, an individual would have to pull up each individual report and any supplemental report (s) to check the disposition.

2017 Annual Budget Program Activity Summary		
General Fund	Police	01-05

Staffing (Full Time Equivalents)

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
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
Sergeant	4.00	5.00	5.00	5.00	5.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	15.00	15.00	14.00	14.00	14.00
School Resource Officer	1.00	1.00	1.00	1.00	1.00
Records Clerk	2.00	2.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Community Service Officer	1.00	1.00	2.00	2.00	2.00
Total	28.00	29.00	28.00	28.00	28.00

Expenditure Summary

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	3,127,809	3,293,259	3,534,550	3,477,450	3,559,294
Contractual Services	152,305	148,003	186,430	138,150	168,230
Commodities	13,900	11,593	17,200	13,000	20,000
Other Charges	72,359	81,545	95,950	87,150	135,200
Transfers	183,832	150,500	171,670	171,670	162,700
TOTAL	\$ 3,550,205	\$ 3,684,900	\$ 4,005,800	\$ 3,887,420	\$ 4,045,424

2017 Annual Budget Program Activity Summary		
General Fund	Police	01-05

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>PERSONNEL EXPENSES</u>					
01-05-60-1000 Regular Salaries	2,341,184	2,457,705	2,513,000	2,470,000	2,416,250
01-05-60-1500 Part Time Wages	-	-	-	-	33,750
01-05-60-2000 Overtime Salaries	148,182	175,298	148,000	136,900	148,000
01-05-60-2100 Overtime Contract Services	49,140	41,591	40,000	37,000	40,000
01-05-70-9101 IMRF Contribution	-	-	-	-	55,182
01-05-70-9200 FICA Expense	-	-	-	-	62,412
01-05-70-9510 Pension Retirement	589,303	618,665	833,550	833,550	803,700
	\$ 3,127,809	\$ 3,293,259	\$ 3,534,550	\$ 3,477,450	\$ 3,559,294
<u>CONTRACTUAL SERVICES</u>					
01-05-61-2000 PRINTING	2,517	-	-	-	-
01-05-61-2001 Case Reports & Forms	-	28	2,500	500	1,000
01-05-61-2003 Print- Tickets	-	2,768	3,000	2,500	2,500
01-05-61-2005 Print- Field Directory	-	-	500	500	500
01-05-61-2007 Print- Promotional	-	644	1,000	900	1,000
01-05-61-3000 EQUIPMENT MAINTENANCE	60,994	-	-	-	-
01-05-61-3002 Eq Maint- Audio/Emerg Light	-	1,359	4,000	1,500	4,000
01-05-61-3003 Eq Maint- Test-AED, DIU, Etc.	-	514	1,000	300	1,000
01-05-61-3005 Eq Maint- CAD/Rec Sys	-	15,206	16,000	16,000	24,000
01-05-61-3008 Eq Maint- Firearms	-	192	500	500	500
01-05-61-3009 Eq Maint- In-Car Video Cam	-	-	-	-	-
01-05-61-3010 Eq Maint- Live Scan	-	3,325	1,000	-	1,000
01-05-61-3012 Eq Maint- Misc Office Eq	-	220	500	-	500
01-05-61-3013 Mobile Data Computers	-	-	1,000	-	1,000
01-05-61-3016 Eq Maint- Radar Units	-	-	1,000	500	1,000
01-05-61-3018 Eq Maint- BEAST System	-	853	1,200	900	1,200
01-05-61-3020 Eq Maint- Local Radio	-	7,479	8,000	5,800	-
01-05-61-3021 StarCom Network	-	21,208	8,000	4,500	15,400
01-05-61-3030 Eq Maint- Emerg Warning Siren	-	2,750	2,800	2,800	2,800
01-05-61-4000 PROFESSIONAL SERVICES	79,627	-	-	-	-
01-05-61-4001 Prof Serv- Actuary	-	4,500	3,000	2,500	2,550
01-05-61-4002 Prof Serv- Animal Control	-	1,500	1,500	1,500	1,500
01-05-61-4006 Prof Serv- Crime Lab Assess	-	12,603	13,000	13,000	13,000
01-05-61-4008 Prof Serv- In-Car Video	-	115	4,000	2,750	3,300
01-05-61-4012 Prof Serv- Lake Co Metro Enforce Group	-	14,400	15,000	-	-
01-05-61-4013 Prof Serv- Legal Services	-	40,607	50,000	39,200	42,000
01-05-61-4014 Prof Serv- Digital Forensics	-	-	2,000	2,000	2,700
01-05-61-4015 Prof Serv- Recruit/ Testing	-	-	27,000	22,600	25,000
01-05-61-4025 Prof Serv- Internet Connection	-	9,878	9,900	9,900	10,000
01-05-61-4029 Prof Serv- Dispatch Services	-	-	-	-	-
01-05-61-5500 DATA SYSTEMS	9,167	-	-	-	-
01-05-61-5506 Data Sys- Power Doc Mgt Swarc	-	1,390	1,500	1,500	2,100
01-05-61-5515 Data Sys- Wireless	-	6,464	7,530	6,000	8,680
	\$ 152,305	\$ 148,003	\$ 186,430	\$ 138,150	\$ 168,230

2017 Annual Budget Program Activity Summary		
General Fund	Police	01-05

Expenditure Detail continued

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>COMMODITIES</u>					
01-05-62-3000 MAINTENANCE MATERIALS	13,900	-	-	-	-
01-05-62-3001 Maint Mat- BA / AED Supplies	-	331	1,000	500	1,000
01-05-62-3007 Maint Mat- Evidence Collection	-	1,086	2,500	1,500	3,500
01-05-62-3012 Maint Mat- Ammunition	-	7,973	7,500	7,500	9,500
01-05-62-3013 Maint Mat- Safety Equipment	-	1,427	1,500	800	1,500
01-05-62-3031 Maint Mat- Radios & Equip	-	503	2,000	500	-
01-05-62-3033 Maint Mat- Misc.	-	181	1,500	1,000	2,500
01-05-62-3046 Maint Mat- Video Recording Sup	-	92	1,200	1,200	2,000
	\$ 13,900	\$ 11,593	\$ 17,200	\$ 13,000	\$ 20,000
<u>OTHER CHARGES</u>					
01-05-63-1000 Memberships	2,085	2,165	2,500	2,500	2,500
01-05-63-3000 PROFESSIONAL DEVELOPME	22,060	-	-	-	-
01-05-63-3002 Prof Dev-Certified Courses	839	20,817	30,000	25,000	35,000
01-05-63-3004 Prof Dev-NIPAS Training	-	4,105	5,000	6,000	15,000
01-05-63-3006 Prof Dev- NEMRT	-	1,505	3,000	2,600	3,000
01-05-63-4000 Publications	-	300	750	900	900
01-05-63-6000 UNIFORMS	28,136	-	-	-	-
01-05-63-6001 Uniform- Body Armor	-	9,770	8,000	5,000	6,500
01-05-63-6002 Uniform- Cleaning	-	12,650	13,400	12,800	13,500
01-05-63-6004 Uniform- Jacket Replace	-	1,198	1,500	1,500	1,500
01-05-63-6005 Uniform- NIPAS	-	-	500	3,500	15,000
01-05-63-6006 Uniform- Patches/Insignias	-	350	1,000	1,350	1,000
01-05-63-6007 Uniform- Replacement	-	10,948	10,000	9,500	10,000
01-05-63-8601 Firearm Replacements	-	1,817	1,800	1,800	1,800
01-05-63-8602 Minor Office & Veh Equip	3,575	1,891	2,000	1,000	2,000
01-05-63-8603 Officer Personal Safety Eq	4,723	186	-	-	-
01-05-63-9000 Business Expense	3,800	3,217	4,500	3,200	3,500
01-05-63-9002 Comm Oriented Awareness & Pr	3,956	5,957	6,000	5,900	6,000
01-05-63-9006 Lincolnshire Explorer Post Op	-	2,500	2,500	2,100	10,000
01-05-63-9007 Veh Titles/Plates	682	613	500	500	500
01-05-63-9009 Officer Testing	-	873	1,000	-	3,500
01-05-80-4000 Equip- Furniture	2,503	683	2,000	2,000	4,000
	\$ 72,359	\$ 81,545	\$ 95,950	\$ 87,150	\$ 135,200
<u>TRANSFERS</u>					
01-05-96-1200 Transfer Out- VMF	183,832	150,500	171,670	171,670	162,700
	\$ 183,832	\$ 150,500	\$ 171,670	\$ 171,670	\$ 162,700
TOTAL DISBURSEMENTS	\$ 3,550,205	\$ 3,684,900	\$ 4,005,800	\$ 3,887,420	\$ 4,045,424

2017 Annual Budget Program Activity Summary		
General Fund	Community and Econ 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 Building, Property Maintenance, Sign Control, Subdivision and Zoning codes and ordinances. These regulations, combined with the Comprehensive Plan and Economic Development Strategic Plan, are 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

- Begin review of Economic Development Strategic Plan for updates in 2018.
- Review bulk regulations of all Residential Zoning Districts to insure Village vision is met.
- Continue and build upon staff support of existing community-wide events.
- Focus on economic development efforts to “brand” and promote Lincolnshire through a marketing plan.
- Continue work with Public Works to create a comprehensive pedestrian plan for the Village’s Downtown and commercial corridors.
- Evaluate current development impact fees to determine if infrastructure costs are being sufficiently met, and revise fees where necessary.
- Continue the comprehensive review of Development-related Codes.
- Prepare a multi-faceted Master Plan for the Village’s commercial artery, Milwaukee Avenue and immediate environs, by addressing overall design concepts, economic factors and impacts, open space and infrastructure components.

Major Budget Changes

- Memberships – These accounts are reduced from \$19,100 to \$17,880, while maintaining the \$15,000 membership contribution to Visit Lake County the Village has historically spent.
- Professional Development – This account maintains its 2016 spending level. The Economic Development Coordinator will continue to attend regular development conferences, while new opportunities will be reviewed by the Assistant Village Manager/Community and Economic Development Director.
- Outside Services – This account is requesting \$60,000 to conduct a corridor/planning study for Milwaukee Avenue.

2017 Annual Budget Program Activity Summary		
General Fund	Community and Econ Development	01-08

Capital Projects

- None

Performance Indicators

Number of Plan Reviews	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Building Consultant	-	-	-	68	75
Building Official	-	-	-	168	175
Code Enforcement	-	-	-	23	25
Elevators	-	-	-	11	12
Village Engineer	-	-	-	228	231
Fire Reviews	-	-	-	67	55
Forestry	-	-	-	2	2
Life Safety	-	-	-	13	10
Planning	-	-	-	89	80
Public Works	-	-	-	1	1
Tree Removals	-	-	-	260	250
Total	384	410	600	930	916

Additional Indicators	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Zoning Board Development Reviews	8	9	12	10	10
Architectural Review Board Reviews	8	8	10	24	20
Permits Issued*	632	557	250	525	500
No. of Inspections	648	635	600	650	650
Valuation (thousands)*	47,679	43,271	60,000	25,000	30,000
No. of new Com/Office/ Warehse bldgs.	1	1	3	-	2
No. of new Housing Units	9	14	30	28	58
Sq. Ft. new Com. Bldgs. (thousands)	20	10	9	-	60
Sq. Ft. new Off/Warehse. Bldgs. (thousan	-	-	100	-	-

* The expanded data and valuations for 2016 and 2017 are due to software changes that allow us to provide more accurate detail regarding review work being performed by the Village Team.

Staffing (Full Time Equivalents)

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Director of Community & Econ Developme	1.00	1.00	1.00	0.50	.0.50
Building Official	0.00	0.00	1.00	1.00	1.00
Village Planner	2.00	2.00	1.00	0.00	0.00
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	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total	5.75	5.75	5.75	4.00	3.50

2017 Annual Budget Program Activity Summary		
General Fund	Community and Econ Development	01-08

Expenditure Summary

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Personnel Expenses	447,075	453,227	471,000	341,550	362,360
Contractual Services	2,845	66,956	171,200	99,175	153,250
Commodities	-	-	-	-	-
Other Charges	32,700	450,018	550,250	376,880	396,500
Transfers	5,237	4,300	4,900	4,900	4,600
TOTAL	\$ 487,857	\$ 974,501	\$ 1,197,350	\$ 822,505	\$ 916,710

2017 Annual Budget Program Activity Summary		
General Fund	Community and Econ Development	01-08

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>PERSONNEL EXPENSES</u>					
01-08-60-1000 Regular Salaries	406,725	416,797	435,000	306,200	265,400
01-08-60-1500 Part Time Wages	40,241	34,430	35,500	35,000	36,300
01-08-60-2000 Overtime Salaries	109	2,000	500	350	-
01-08-70-9101 IMRF Contribution	-	-	-	-	37,580
01-08-70-9200 FICA Expense	-	-	-	-	23,080
	\$ 447,075	\$ 453,227	\$ 471,000	\$ 341,550	\$ 362,360
<u>CONTRACTUAL SERVICES</u>					
01-08-61-2000 Printing	261	144	350	-	150
01-08-61-4010 Prof Serv- Elevator Inspections	-	8,512	23,000	10,200	13,000
01-08-61-4161 Prof Serv- Bldg- Fire Consult Rev	-	45,491	59,000	65,825	68,000
01-08-61-4164 Prof Serv- Engineering Consult R	-	9,711	21,000	7,500	10,000
01-08-61-5000 Legal Notices	490	1,314	350	150	150
01-08-61-9000 Outside Services	1,243	246	65,000	14,500	60,000
01-08-61-9098 Contract Svc- Prnting & Publ	851	1,538	2,500	1,000	1,950
	\$ 2,845	\$ 66,956	\$ 171,200	\$ 99,175	\$ 153,250
<u>OTHER CHARGES</u>					
01-08-63-1000 Membership	19,332	2,318	2,400	1,180	2,150
01-08-63-1004 Memb- Visit Lake County	-	15,000	15,000	15,000	15,000
01-08-63-1005 Memb- Bus. Devel.	-	1,455	1,700	1,700	1,700
01-08-63-3000 Professional Development	4,240	5,710	8,200	4,600	8,200
01-08-63-4000 Publications	480	79	350	-	350
01-08-63-7000 Boards & Commissions	40	-	100	-	100
01-08-63-9000 Business Expense	1,247	489	800	300	800
01-08-63-9003 Economic Dev Initiatives	7,181	46,614	20,000	1,600	15,000
01-08-63-9004 Equipment & Clothing	180	1,329	1,700	1,000	1,700
01-08-63-9501 Economic Dev Incentives	-	377,024	500,000	351,500	351,500
	\$ 32,700	\$ 450,018	\$ 550,250	\$ 376,880	\$ 396,500
<u>TRANSFERS</u>					
01-08-96-1200 Transfer Out- VMF	5,237	4,300	4,900	4,900	4,600
	\$ 5,237	\$ 4,300	\$ 4,900	\$ 4,900	\$ 4,600
TOTAL DISBURSEMENTS	\$ 487,857	\$ 974,501	\$ 1,197,350	\$ 822,505	\$ 916,710

2017 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; and information system maintenance consulting services. 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 telephone service, postages, professional services, contractual services, office supplies, printing, IT support, 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.
- Provide leadership and staff support in Government Information Technology Consortium (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.

Major Budget Changes

The Insurance and Common Expense Budget is largely unchanged in structure from the previous year. Key changes in FY2017 are:

- Improved presentation equipment for Board Room and Conference Room
- Enhanced GIS Services
- Modest reduction in the Workers Compensation premium based on two anticipated retirements.
- With recent changes in the workforce, the allocation of medical premiums has been revised (89.1% General, 7.1% Water, and 3.8% Vehicle Maintenance Fund) to more accurately reflect departmental spending.
- Increase to the Data Systems – Software Licensing line item relate to deployment of network application monitoring.

2017 Annual Budget Program Activity Summary		
General Fund	Insurance / Common Expense	01-12

- Medical insurance premiums through the Village’s self-insured health insurance pool, North Suburban Employee Benefits Cooperative (NSEBC), increased by more than 12% for the coming year. The increase is largely related to increase cost of prescription drugs as well as increased claims experience across the pool.
- The proposed budget reflects a 3% increase in the Contract Services-IT Consultant line item. The Village is in the final year of a 3 year contract with the service provider through the IT Consortium. This initial contract held the service provider charges for service flat for the first 3 years of the contract with two optional renewal periods of one year each. The budget reflects a one year contract extension with a 3% increase in costs for service.
- Lastly, the Misc Computer equipment line reflects an increase of \$14,000 to continue the Village’s efforts to update dated technology as well as participate in joint initiatives planned through the IT Consortium.

Performance Indicators

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Property/Liability Claims Processed	8	7	8	6	6
Workers Compensation Claims Processed	11	3	10	5	10

Staffing (Full Time Equivalents)

- No staff is funded through this account.

Expenditure Summary

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	-	-	-	-	-
Contractual Services	1,077,807	1,181,112	1,288,590	1,198,160	1,365,550
Commodities	12,771	11,499	15,840	14,040	14,400
Other Charges	12,992	35,920	93,260	63,060	80,700
TOTAL	\$ 1,103,570	\$ 1,228,531	\$ 1,397,690	\$ 1,275,260	\$ 1,460,650

2017 Annual Budget Program Activity Summary		
General Fund	Insurance / Common Expense	01-12

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>CONTRACTUAL SERVICES</u>					
01-12-61-1000 Telephone	29,680	3,930	5,580	4,620	4,950
01-12-61-1002 Telephone- Cellular	-	9,090	10,600	10,600	12,210
01-12-61-1004 Telephone- Pay Phone	-	1,058	1,080	710	540
01-12-61-1010 Telephone- Maint	-	5,985	2,600	1,350	1,800
01-12-61-2000 PRINTING	12,215	-	-	-	-
01-12-61-2002 Print- Budget, Forms, Misc	-	1,090	1,170	1,440	1,350
01-12-61-2004 Print- Letterhead Supplies	-	2,896	4,950	3,780	3,780
01-12-61-2006 Print- Newsletter	-	10,484	10,800	9,270	10,350
01-12-61-3501 Eq Maint- Post Meter Rent	1,224	1,224	1,500	1,230	1,230
01-12-61-4000 Prof Serv- Video Services	67,282	5,753	6,200	5,800	6,000
01-12-61-4004 Prof Serv. Flex Administration	-	-	2,400	2,900	2,900
01-12-61-4013 Prof Serv- Legal Services	-	68,153	68,000	54,400	64,000
01-12-61-4016 Prof Serv- Med.Svc/Drug Testing	-	970	5,000	3,500	4,000
01-12-61-4033 Prof Serv- Strategic Planning	-	-	12,000	-	12,000
01-12-61-5500 DATA SYSTEMS	35,162	-	-	-	-
01-12-61-5503 Data Sys- Internet Connection	-	7,601	7,300	7,830	6,750
01-12-61-5507 Data Sys- Software / Licensing	-	13,734	18,230	21,600	24,300
01-12-61-6000 Postage	5,900	8,159	8,000	8,660	8,500
01-12-61-7000 Duplicating	7,756	2,519	3,060	3,600	3,060
01-12-61-7001 Duplicating- Lease Copiers	-	6,379	5,580	5,580	5,580
01-12-61-8700 MEDICAL INSURANCE	610,658	-	-	-	-
01-12-61-8701 Medical Premiums- Health	-	549,114	620,400	566,700	691,500
01-12-61-8702 Medical Premiums- Dental	-	60,479	61,600	61,600	67,000
01-12-61-8703 Medical Premiums- Life	-	11,466	13,000	13,000	13,800
01-12-61-8800 GENERAL INSURANCE	187,916	-	-	-	-
01-12-61-8800 Property/Liability Ins	-	56,081	81,980	81,980	81,980
01-12-61-8801 Workers Comp	-	129,592	113,750	113,750	109,850
01-12-61-8802 High Excess Liability Pool	-	16,807	21,850	19,680	23,610
01-12-61-8803 HELP- Beach Endorsement	-	4,875	6,850	4,880	4,880
01-12-61-8804 National Flood Insurance	-	1,390	1,520	1,520	1,520
01-12-61-9000 OUTSIDE SERVICES	120,014	-	-	-	-
01-12-61-9004 Contract Svc- Banking Services/ Positive Pay	-	-	-	-	1,000
01-12-61-9022 Contract Svc- GIS Services	-	54,772	57,520	55,980	59,670
01-12-61-9029 Cont Svc- IT Consult/Sys Mon	-	57,994	56,730	59,310	61,200
01-12-61-9109 Contract Svc- Records Mgt & De	-	-	-	1,300	1,500
01-12-61-9114 Cont Svc- Emerg. Not. Sys.	-	5,940	5,940	5,940	5,940
01-12-61-9115 Cust Serv/Serv Mang Sys	-	5,076	-	-	-
01-12-61-9118 Cust Serv- Website Consult	-	621	1,800	3,150	1,800
01-12-61-9130 Cont Svc- Payroll Processing	-	11,402	12,000	11,000	11,000
01-12-61-9140 Cont Svc- Downtown Maint	-	66,478	54,600	51,500	54,000
01-12-64-2000 Office Equipment	-	-	5,000	-	2,000
	\$ 1,077,807	\$ 1,181,112	\$ 1,288,590	\$ 1,198,160	\$ 1,365,550

2017 Annual Budget Program Activity Summary		
General Fund	Insurance & Common Expense	01-12

Expenditure Detail continued

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>COMMODITIES</u>					
01-12-62-1000 Office Supplies	12,771	11,499	15,840	14,040	14,400
	\$ 12,771	\$ 11,499	\$ 15,840	\$ 14,040	\$ 14,400
<u>OTHER CHARGES</u>					
01-12-63-8600 Minor Equip- IPRF Grant Project	11,435	11,783	16,060	16,060	11,700
01-12-63-9010 Senior Citizen Tax Relief	-	-	6,400	5,000	5,000
01-12-80-3005 Misc Computer Equipment	1,557	24,137	70,800	42,000	64,000
	\$ 12,992	\$ 35,920	\$ 93,260	\$ 63,060	\$ 80,700
TOTAL DISBURSEMENTS	\$ 1,103,570	\$ 1,228,531	\$ 1,397,690	\$ 1,275,260	\$ 1,460,650

2017 Annual Budget Program Activity Summary		
General Fund	Public Works Administration	01-20

Function

This fund 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

- Succession Planning and Employee Development Initiatives: Continue to provide career path and succession planning for the Public Works Department. Adjust job descriptions and duties as needed. Provide information on redevelopment of Public Works office area in conjunction with succession plan.
- Increase Use of GIS/Mobile Technology: Work with GIS representatives to identify and implement ways to utilize GIS technology within Public Works Department with a goal of increasing efficiency. Conduct multiple GIS related training sessions throughout the year.
- Comprehensive Pavement Preservation Plan: Develop a pavement preservation plan for residential streets and streets within the corporate center based off of information gathered during the 2017 pavement analysis project. This plan will establish the expectations for how long pavements should last and different treatments that can be utilized (such as crack sealing, micro surfacing, patching, etc.) to maintain the pavement conditions in a satisfactory condition until they can be rehabilitated as part of a capital improvement project.
- Long Range Pedestrian Improvement Plan: This Update and/or create a Comprehensive Pedestrian Plan consisting of the following: Investigate needs, identify capital improvements and incorporate into plan, incorporate way-finding signage, lighting, seating and landscaping elements to encourage pedestrian flow along Milwaukee Avenue and leading to Commercial Downtown area.
- Public Works Permitting Process Improvements: Improve the permit process for common permits that are applied for such as water and sewer repairs and driveway/parking lot paving projects. This can be done with updated forms and instructions with standard drawings that residents can easily reference as part of the application process.

Major Budget Changes

- **Professional Development Increase**: There is a proposed increase in Administration-Professional Development from \$2,500 to \$5,000 to account for additional professional training for the Assistant Public Works Director/Village Engineer position.
- **Miscellaneous Engineering Decrease**: There is a proposed decrease in Professional Services-Miscellaneous Engineering from \$40,000 to \$30,000 due to the hiring of the Assistant Public Works Director/Village Engineer position.
- **IMRF Contributions and FICA Expenses** have been added to each applicable operating area in lieu of each fund transferring a fair share allocation to the now dissolved Retirement Fund.

2017 Annual Budget Program Activity Summary		
General Fund	Public Works Administration	01-20

Capital Projects

- None

Performance Indicators

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Engineering Permits	111	177	160	194	200
Plan Reviews	180	N/A	220	N/A	N/A
Project Inspections	60	96	200	150	175

Staffing (Full Time Equivalents)

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Public Works Director	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.75	0.75	0.00	0.00	0.00
Assistant Public Works Director/Village E	0.00	0.00	0.75	0.75	0.75
Assistant to the Director of Public Works	0.00	0.00	0.00	0.00	0.00
Administrative Assistant VH	0.75	0.75	0.75	0.75	0.75
Total	1.75	1.75	1.75	1.75	1.75

Expenditure Summary

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	141,117	112,029	152,000	154,300	195,140
Contractual Services	34,090	68,386	45,800	55,200	35,800
Commodities	-	-	-	-	-
Other Charges	8,525	11,491	7,925	7,930	10,425
TOTAL	\$ 183,732	\$ 191,906	\$ 205,725	\$ 217,430	\$ 241,365

2017 Annual Budget Program Activity Summary		
General Fund	Public Works Administration	01-20

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>PERSONNEL EXPENSES</u>					
01-20-60-1000 Regular Salaries	138,788	110,730	151,000	153,700	159,200
01-20-60-2000 Overtime Salaries	2,329	1,299	1,000	600	1,000
01-20-70-9101 IMRF Contribution	-	-	-	-	22,680
01-20-70-9200 FICA Expense	-	-	-	-	12,260
	\$ 141,117	\$ 112,029	\$ 152,000	\$ 154,300	\$ 195,140
<u>CONTRACTUAL SERVICES</u>					
01-20-61-4000 PROFESSIONAL SERVICES	17,219	-	-	-	-
01-20-61-4018 Prof Serv- Miscellaneous Engine	-	62,245	40,000	50,000	30,000
01-20-61-4019 Prof Serv- NPDES Annual Permi	-	1,000	1,000	1,000	1,000
01-20-61-5000 Legal Notices	1,010	847	800	700	800
01-20-61-9000 Outside Services	15,861	4,294	4,000	3,500	4,000
	\$ 34,090	\$ 68,386	\$ 45,800	\$ 55,200	\$ 35,800
<u>OTHER CHARGES</u>					
01-20-63-1000 Memberships	482	2,292	2,800	2,800	2,800
01-20-63-2000 Vehicle Allowance	4,500	2,644	1,125	1,125	1,125
01-20-63-3000 Professional Development	2,988	4,735	2,500	2,500	5,000
01-20-63-9000 Business Expenses	555	1,029	500	505	500
01-20-64-2000 Office Equipment	-	791	1,000	1,000	1,000
	\$ 8,525	\$ 11,491	\$ 7,925	\$ 7,930	\$ 10,425
TOTAL DISBURSEMENTS	\$ 183,732	\$ 191,906	\$ 205,725	\$ 217,430	\$ 241,365

2017 Annual Budget Program Activity Summary		
General Fund	Public Works Streets	01-21

Function

This Division is responsible for administering leaf collection; snow and ice control; and pavement, street lighting, signs, and right-of-way landscape maintenance. The Village's dedicated public roadway system consists of 41 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 Pollutant 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

- Contractual Service Crack Sealing and Preservation Increase: There is a proposed \$25,500 increase in line item 01-21-61-9044. The proposed increase will incorporate the development of a pavement preservation plan for both residential and corporate center streets, based off of information gathered during the 2017 pavement analysis project. This plan will establish the expectations for how long pavement should last as well as identifying different treatments that can be utilized to maintain the pavement conditions in a satisfactory condition until they can be rehabilitated as part of a capital improvement program.
- Snow and Ice Control-South Village Green Increase: There is a proposed \$2,300 increase in line item 01-21-61-9121 to address a more accurate budget number in relation to the snow and ice control contract at South Village Green.
- New Line Item–Detention Basin Maintenance: There is a proposed new line item in the amount of \$10,000 for contractual Detention Basin Maintenance in Village owned Detention Basins to help eliminate residential drainage issues.
- Village Sign Replacement Initiatives: Research all streets and/or parks signs, posts, lights and make recommendations on replacement and/or update as a result of the Village branding initiative. Include recommendation for Parks entrance signs within 10-Year Capital Improvement Program. Initiate first year of replacement program.
- IMRF Contributions and FICA Expenses have been added to each applicable operating area in lieu of each fund transferring a fair share allocation to the now dissolved Retirement Fund.

2017 Annual Budget Program Activity Summary		
General Fund	Public Works Streets	01-21

Capital Projects

- For Capital Projects, please see the General Capital Program pages.

Performance Indicators

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Streets cleaned – miles	355	364	365	337	340
Hours per asphalt patching – tons	20.0	17.5	18.0	16.2	16.0
Pct. Catch basins requiring repair	19%	23%	20%	17%	18%
Pct. Storm sewer system inspected	14%	11%	15%	20%	20%
Snow events/Salt spread – tons	17/764	20/590	22/825	21/600	20/625
Leaves collected – cubic yards	6,942	6,660	6,500	6,400	6,500
Hours of collection / cu.yd. leaves	0.22	0.28	0.25	0.00	0.00
Avg. # Days to complete Service Request	12.3	10.8	12.0	11.3	11.0

Staffing (Full Time Equivalents)

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Public Works Director	0.25	0.25	0.25	0.25	0.25
Superintendent – Streets/Parks	0.50	0.00	0.00	0.00	0.00
Operations Superintendent	0.00	0.50	0.50	0.50	0.00
General Maintenance – Streets	3.00	3.00	3.00	3.00	3.00
Streets/Stormwater Foreman	0.00	0.00	0.00	0.00	1.00
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	4.75

Expenditure Summary

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	415,231	473,734	463,000	456,400	563,760
Contractual Services	313,070	288,684	344,900	316,450	476,900
Commodities	98,122	90,123	109,400	91,700	98,300
Other Charges	19,580	10,131	15,525	13,825	13,825
Transfers	157,110	129,000	147,100	147,100	139,400
TOTAL	\$ 1,003,113	\$ 991,672	\$ 1,079,925	\$ 1,025,475	\$ 1,292,185

2017 Annual Budget Program Activity Summary		
General Fund	Public Works Streets	01-21

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>PERSONNEL EXPENSES</u>					
01-21-60-1000 Regular Salaries	345,628	394,329	406,000	402,500	411,250
01-21-60-1500 Part Time Wages	-	16,266	8,000	8,900	8,000
01-21-60-2000 Overtime Salaries	69,603	25,438	12,000	20,000	15,000
01-21-60-2100 Overtime Salaries- Snowplowing	-	37,701	37,000	25,000	30,000
01-21-70-9101 IMRF Contribution	-	-	-	-	64,600
01-21-70-9200 FICA Expense	-	-	-	-	34,910
	\$ 415,231	\$ 473,734	\$ 463,000	\$ 456,400	\$ 563,760
<u>CONTRACTUAL SERVICES</u>					
01-21-61-3000 Equipment Maintenance	222	-	500	-	500
01-21-61-8500 Electric Utilities	12,151	14,424	15,000	13,700	15,000
01-21-61-9006 Contract Svc- Compost Disp	199,420	44,080	58,000	58,000	50,000
01-21-61-9010 Contract Svc- Leaf Collection	-	-	-	-	90,000
01-21-61-9014 Contract Svc- Equip Rental	-	1,212	500	250	500
01-21-61-9034 Contract Svc- Misc Disposal	-	13,720	10,000	10,000	10,000
01-21-61-9036 Contract Svc- Mosquito Abate	-	68,179	68,200	68,900	68,900
01-21-61-9042 Contract Svc- Pkway Restor	-	-	3,000	3,000	3,000
01-21-61-9044 Contract Svc- Crack Sealing & P	-	-	12,000	9,500	35,000
01-21-61-9046 Contract Svc- Pavemnt Mkgs	-	2,592	3,000	3,300	20,000
01-21-61-9060 Contract Svc- Strm Sewer Clean	-	-	4,000	1,700	4,000
01-21-61-9061 Contract Svc- Strm Sewer Telev	-	11,138	15,000	15,000	15,000
01-21-61-9062 Contract Svc- St Light Repairs	-	-	2,000	2,700	2,000
01-21-61-9063 Contract Svc- St Repairs	-	7,241	7,000	5,000	7,000
01-21-61-9064 Contract Svc- St Sweeping	-	23,800	28,000	26,000	28,000
01-21-61-9066 Contract Svc- Signal Maint	-	29,957	30,000	20,000	30,000
01-21-61-9067 Brick Paver Maint	-	-	5,000	5,000	5,000
01-21-61-9068 Concrete	-	9,943	8,000	8,000	8,000
01-21-61-9070 Pavement Patching	101,277	40,678	36,000	38,700	40,000
01-21-61-9119 Cont Serv- Catch Basin Cleaning	-	4,950	5,000	5,000	5,000
01-21-61-9120 Cont Serv- Misc Storm Sewer Re	-	16,770	27,000	15,000	20,000
01-21-61-9121 Cont Serv- Snow/Ice Control- S.	-	-	7,700	7,700	10,000
01-21-61-9123 Cont Serv- Detention Basin Main	-	-	-	-	10,000
	\$ 313,070	\$ 288,684	\$ 344,900	\$ 316,450	\$ 476,900

2017 Annual Budget		
Program Activity Summary		
General Fund	Public Works Streets	01-21

Expenditure Detail continued

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>COMMODITIES</u>					
01-21-62-2500 Maint Mat- Yard Waste Refuse	-	6,080	1,500	6,000	8,000
01-21-62-3000 MAINTENANCE MATERIALS	15,379	-	-	-	-
01-21-62-3020 Maint Mat- Leaf Bags	-	3,312	-	-	-
01-21-62-3028 Maint Mat- Pavmnt Marking Mat	-	514	600	400	600
01-21-62-3039 Maint Mat- St Light Accessories	-	1,625	2,400	2,000	2,400
01-21-62-3040 Maint Mat- St Maint Equip	-	1,146	900	500	900
01-21-62-3041 Maint Mat- St Sign Materials	-	6,334	6,000	6,500	6,000
01-21-62-3042 Maint Mat- Misc	-	898	1,000	1,000	1,000
01-21-62-3069 Maint Mat- Conservancy Marker	-	-	-	1,000	1,000
01-21-62-3100 REPAIR & RESTORATION	14,257	-	-	-	-
01-21-62-3111 R&R- Parkway Restoration	-	3,545	3,000	1,500	2,000
01-21-62-3115 R&R- Road Repair	-	2,551	2,500	2,000	2,500
01-21-62-3116 R&R- Storm Sewer	-	3,994	4,000	1,500	4,000
01-21-62-3117 R&R- Streetscape Restor Mat	-	3,526	3,500	3,500	3,500
01-21-62-3500 CONSTRUCTION MATERIALS	4,414	-	-	-	-
01-21-62-3502 Const Mat- Concrete	-	277	400	300	400
01-21-62-3504 Const Mat- Gravel & Sand	-	3,314	3,000	2,500	3,000
01-21-62-3507 Const Mat- Lumber & Steel	-	476	500	500	500
01-21-62-3510 Const Mat- Storm Sewer	-	209	1,000	1,000	1,000
01-21-62-3511 Const Mat- Traffic Safety	-	654	6,000	1,000	1,000
01-21-62-4000 SNOW AND ICE CONTROL	64,072	-	-	-	-
01-21-62-4001 Snow/Ice- Anti-Icing Sys Maint	-	1,455	2,000	1,500	1,500
01-21-62-4002 Snow/Ice- Rock Salt	-	39,161	50,000	45,000	45,000
01-21-62-4003 Snow/Ice- Liquid De-Icing	-	8,713	16,000	10,000	10,000
01-21-62-4005 Snow/Ice- Plow Cutting Edges	-	2,339	5,100	4,000	4,000
	\$ 98,122	\$ 90,123	\$ 109,400	\$ 91,700	\$ 98,300
<u>OTHER CHARGES</u>					
01-21-63-1000 Memberships	161	-	-	-	-
01-21-63-2000 Vehicle Allowance	1,125	1,125	1,125	1,125	1,125
01-21-63-3000 Professional Development	530	2,055	3,500	3,500	3,500
01-21-63-6000 Uniforms	2,311	1,699	3,300	4,000	3,500
01-21-63-8600 Minor Equipment	15,006	1,766	2,000	1,500	2,000
01-21-63-9000 Business Expenses	447	361	600	500	500
01-21-63-9500 Recycle SWALCO	-	3,125	5,000	3,200	3,200
	\$ 19,580	\$ 10,131	\$ 15,525	\$ 13,825	\$ 13,825
<u>TRANSFERS</u>					
01-21-96-1200 Transfer Out- VMF	157,110	129,000	147,100	147,100	139,400
	\$ 157,110	\$ 129,000	\$ 147,100	\$ 147,100	\$ 139,400
TOTAL DISBURSEMENTS	\$ 1,003,113	\$ 991,672	\$ 1,079,925	\$ 1,025,475	\$ 1,292,185

2017 Annual Budget Program Activity Summary		
General Fund	Public Works Parks and Open Space	01-22

Function

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

Significant Goals/Objectives

- Village Parks Code Review/Amendments: Thoroughly review and make recommendations for changes to Section 8-1 of the Village Parks Code.
- Village Tree Preservation Code Review/Amendments: Work with the Community and Economic Development department to thoroughly review and make recommendations for changes to Section 13-1 of the Village Tree Preservation Code.
- Identify Priority Tree Removal Projects: Work with the business community to identify a number of high priority tree removal projects and work with each prospective tenant to execute on the identified projects. .
- Monitor and evaluate the maintenance of all parks and grounds.
- Conduct the Arbor Day Ceremony and Memorial Day Ceremony.
- Provide support for community Events including "Red-White-and-Boom", "Boo Bash" and "Holiday Tree Lighting".
- Maintain the Village's Annual Tree City Award.

Major Budget Changes

- Tree Planting Decrease: \$49,000 decrease in line item 01-22-61-9088 Tree Planting from \$50,000 to \$1,000. The Village plans to utilize Tree Bank funds to cover the expense of Tree Plantings. The expenditure for these funds can be found in the General Capital budget pages.
- Special Events-Red White & Boom Increase: There is a \$30,000 increase to line item 01-22-61-9215 Special Events-Red, White and Boom to cover the actual costs of the Village's annual 4th of July Festival. This line item had previously been co-funded in-conjunction with the Lincolnshire Community Association (LCA). Revenue related to the annual 4th of July festival are now included in the Village's budget as well which were previously received by LCA.
- Special Events-Lincolnshire Arts & Eats Decrease: Line item 01-22-61-9220 in the amount of \$30,000 is eliminated as the Village will not be funding this event in 2017.
- Tree Removal-Emerg, Haz, Diseased Decrease: There is a \$50,000 decrease to line item 01-22-61-9089 as the Village will be utilizing Tree Bank funds to supplement the cost of removals.
- Inf-Bike Path Repairs Decrease: Line item 01-22-86-5901 is budgeted at \$0 in 2017. Staff will bring back an increase to this line item in 2018 in order to attract better contractual pricing.

2017 Annual Budget Program Activity Summary		
General Fund	Public Works Parks and Open Space	01-22

- Sport Court Maintenance Decrease: There is a \$10,000 decrease to line item 01-22-61-9059-Contract Svc-Sport Ct Maint.
- New Line Item-Landscape Maintenance-Out-lot: There is a proposed new line item in the amount of \$10,000 to address contractual clean-up in Village-owned Outlots.
- New Line Item-Beach Items: There is a proposed new line item in the amount of \$2,000 for the purchase of any Beach and/or lifeguard related items, uniforms and equipment.
- IMRF Contributions and FICA Expenses have been added to each applicable operating area in lieu of each fund transferring a fair share allocation to the now dissolved Retirement Fund.

Capital Projects

- For Capital Projects, please see General Capital Fund pages

Performance Indicators

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Hours/Playground Maintenance	18	23	28	32	30
Hours/Active Acres Maintained	8	7	6	6	6
Special Events Hours	854	1,184	1025	1,200	1,250
Hours of Preparation/Athletic Event	0	0.57	0	0.59	0.55
Beach - No. of Patrons	1,730	1,830	1,800	2,224	2,000
Beach – No. of Season Tags	240	240	300	286	300
Beach – No. of Daily Tags	1,170	1,255	1,225	1,196	1,200
Beach – No. of Swimming Days	68	67	70	75	70
Trees Removed	0	316	1,500	285	300
Trees Planted	0	181	200	200	200
Trees Trimmed	0	488	400	425	450

Staffing (Full Time Equivalents)

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Public Works Director	0.125	0.125	0.125	0.125	0.125
Superintendent – Streets/Parks	0.50	0.00	0.00	0.00	0.00
Operations Superintendent	0.00	0.50	0.50	0.50	0.00
Facilities Manager	1.00	1.00	0.00	0.00	0.00
Field Maintenance Foreman	0.00	0.00	1.00	1.00	1.00
Forestry/Parks Foreman	0.00	0.00	0.00	0.00	1.00
General Maintenance – Parks	4.00	4.00	4.00	4.00	3.00
General Maintenance – Open Space	1.00	1.00	1.00	1.00	1.00
Gardener	0.00	0.25	0.25	0.25	0.25
Administrative Assistant	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	2.25	2.25	2.25
Total	9.625	9.875	10.625	10.625	10.125

2017 Annual Budget Program Activity Summary		
General Fund	Public Works Parks and Open Space	01-22

Expenditure Summary

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Personnel Expenses	497,636	486,654	516,700	488,500	610,400
Contractual Services	598,204	638,334	686,200	621,600	588,000
Commodities	50,715	51,562	54,600	49,315	52,500
Other Charges	10,722	13,791	23,225	23,725	33,225
Transfers	<u>120,450</u>	<u>98,900</u>	<u>112,800</u>	<u>112,800</u>	<u>106,900</u>
TOTAL	\$ 1,277,727	\$ 1,289,241	\$ 1,393,525	\$ 1,295,940	\$ 1,391,025

2017 Annual Budget Program Activity Summary		
General Fund	Public Works Parks and Open Space	01-22

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>PERSONNEL EXPENSES</u>					
01-22-60-1000 Regular Salaries	388,078	394,329	406,000	402,500	411,250
01-22-60-1500 Part Time Wages	81,837	64,809	79,700	65,000	70,000
01-22-60-2000 Overtime Salaries	27,721	27,516	31,000	21,000	28,000
01-22-70-9101 IMRF Contribution	-	-	-	-	62,190
01-22-70-9200 FICA Expense	-	-	-	-	38,960
	\$ 497,636	\$ 486,654	\$ 516,700	\$ 488,500	\$ 610,400
<u>CONTRACTUAL SERVICES</u>					
01-22-61-3000 Equipment Maintenance	3,905	2,008	1,000	400	500
01-22-61-4023 Prof Serv- Special Rec Dist	69,230	71,376	71,400	71,400	73,000
01-22-61-8000 Gas Utilities	3,225	2,176	3,000	2,500	3,000
01-22-61-8500 Electric Utilities	26,000	35,587	31,500	15,000	28,000
01-22-61-9000 OUTSIDE SERVICES	73,273	-	-	-	-
01-22-61-9002 Contract Svc- Athletic Field Mair	-	13,921	12,000	20,000	20,000
01-22-61-9003 Contract Svc- Brick Paver Maint	-	4,252	5,000	3,000	5,000
01-22-61-9008 Contract Svc- Custodial Parks	-	-	2,000	2,000	2,000
01-22-61-9014 Contract Svc- Equip Rental	-	1,059	1,000	1,100	1,000
01-22-61-9017 Contract Svc- Fertilization	-	5,070	7,000	7,000	7,000
01-22-61-9034 Contract Svc- Misc Disposal	-	4,739	5,000	4,000	5,000
01-22-61-9041 Contract Svc- Pk Irrigation	-	16,404	12,000	17,000	15,000
01-22-61-9050 Contract Svc- Plygrnd Surface	-	4,370	6,000	3,000	3,000
01-22-61-9056 Contract Svc- Tree Pruning	-	15,544	20,000	20,000	20,000
01-22-61-9059 Contract Svc- Sport Ct Maint	-	8,300	20,000	10,000	10,000
01-22-61-9073 Lighting Controller Services	2,225	2,125	2,500	2,500	2,500
01-22-61-9075 Park Lighting Maint	-	1,165	2,000	2,100	2,000
01-22-61-9079 Hiking, Rec Trail Maint	-	11,280	12,000	12,000	12,000
01-22-61-9080 Natural Area Maint	-	50,967	50,000	45,000	50,000
01-22-61-9081 EAB Treatments	-	8,995	7,000	5,500	7,000
01-22-61-9082 Pest Control	-	450	500	200	500
01-22-61-9088 Tree Plantings	-	47,534	50,000	-	1,000
01-22-61-9089 Tree Removal- Emerg, Haz, Diseased	-	101,960	100,000	105,000	50,000
01-22-61-9091 Wildlife Maint	5,925	125	3,000	1,000	1,000
01-22-61-9160 Lndscp Maint- Corridor Mowing	340,883	34,440	23,000	23,000	23,000
01-22-61-9161 Lndscp Maint- Cul-de-sac	-	20,252	15,000	15,000	15,000
01-22-61-9162 Lndscp Maint- Park & Str Bed	-	90,181	108,000	95,000	108,000
01-22-61-9163 Lndscp Maint - VH, S Village Green, Triangle	-	17,086	22,300	22,300	19,000
01-22-61-9164 Lndscp Maint - Outlot	-	-	-	-	10,000
01-22-61-9200 Special Events: Boo Bash	73,538	5,073	4,000	4,000	4,000
01-22-61-9205 Special Events: Fireworks	-	30,000	30,000	30,000	30,000
01-22-61-9210 Special Events: Winter	-	5,609	5,000	5,500	5,500
01-22-61-9215 Special Events: Red,White & Bo	-	232	25,000	55,100	55,000
01-22-61-9220 Special Events: Lincolnshire Arts	-	26,054	30,000	22,000	-
	\$ 598,204	\$ 638,334	\$ 686,200	\$ 621,600	\$ 588,000

2017 Annual Budget		
Program Activity Summary		
General Fund	Public Works Parks and Open Space	01-22

Expenditure Detail continued

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
COMMODITIES					
01-22-62-2000 Beach Expenses	-	242	400	1,515	2,000
01-22-62-3000 MAINTENANCE MATERIALS	40,539	-	-	-	-
01-22-62-3011 Maint Mat- Fertilizer/Nutrients	-	6,328	6,000	4,000	5,000
01-22-62-3014 Maint Mat- Seed & Top Soil	-	5,023	5,000	4,000	5,000
01-22-62-3018 Maint Mat- Janitorial Supplies	-	1,017	1,000	1,000	1,000
01-22-62-3021 Maint Mat- Lighting Products	-	1,710	2,500	1,500	2,000
01-22-62-3023 Maint Mat- Mulch	-	753	1,000	500	1,000
01-22-62-3026 Maint Mat- Paint & Sup	-	4,129	3,000	3,000	3,000
01-22-62-3038 Maint Mat- Spec Events	-	976	1,000	1,000	1,000
01-22-62-3043 Maint Mat- Tennis Crt	-	3,323	3,000	1,500	2,000
01-22-62-3049 Maint Mat- Athletic Fields	-	11,347	17,000	17,500	17,000
01-22-62-3055 Maint Mat- Herbicide	-	1,886	3,000	2,000	2,000
01-22-62-3056 Maint Mat- Plantings	-	3,505	3,500	3,600	3,500
01-22-62-3100 REPAIR & RESTORATION	3,271	-	-	-	-
01-22-62-3101 R&R- Landscape Amenities	-	2,419	2,000	2,000	2,000
01-22-62-3113 R&R- Playground	-	1,383	1,200	1,200	1,000
01-22-62-3500 CONSTRUCTION MATERIALS	6,905	-	-	-	-
01-22-62-3501 Const Mat- Parks	-	4,995	5,000	5,000	5,000
01-22-62-3506 Const Mat- Streets	-	2,526	-	-	-
	<u>\$ 50,715</u>	<u>\$ 51,562</u>	<u>\$ 54,600</u>	<u>\$ 49,315</u>	<u>\$ 52,500</u>
OTHER CHARGES					
01-22-63-1000 Memberships	1,495	730	1,500	1,500	1,500
01-22-63-2000 Vehicle Allowance	1,125	1,125	1,125	1,125	1,125
01-22-63-3000 Professional Development	1,024	2,462	2,500	3,000	3,000
01-22-63-4000 Publications	-	108	100	100	100
01-22-63-6000 Uniforms	3,644	3,437	4,000	4,000	4,000
01-22-63-8600 Minor Equipment	2,893	2,427	2,500	3,200	2,500
01-22-63-9000 Business Expenses	541	1,180	1,500	800	1,000
01-22-86-5901 Infr- Bike Path Repairs- Various	-	2,322	10,000	10,000	20,000
	<u>\$ 10,722</u>	<u>\$ 13,791</u>	<u>\$ 23,225</u>	<u>\$ 23,725</u>	<u>\$ 33,225</u>
TRANSFERS					
01-22-96-1200 Transfer Out- VMF	120,450	98,900	112,800	112,800	106,900
	<u>\$ 120,450</u>	<u>\$ 98,900</u>	<u>\$ 112,800</u>	<u>\$ 112,800</u>	<u>\$ 106,900</u>
TOTAL DISBURSEMENTS	<u>\$ 1,277,727</u>	<u>\$ 1,289,241</u>	<u>\$ 1,393,525</u>	<u>\$ 1,295,940</u>	<u>\$ 1,391,025</u>

2017 Annual Budget Program Activity Summary		
General Fund	Buildings	01-25

Function

This 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 the North Park Maintenance Facility.

Significant Goals/Objectives

- Replace roof at the Public Works Facility-Phase I.
- Replace the garage door opener motors at the Public Works Facility.
- Paint the interior of Village Hall.
- Paint the inside of the Public Works Facility.
- Participate in a joint project with School District #103 to make repairs to the Rivershire Park Nature Center

Major Budget Changes

- **Contractual Service-Electrical Decrease:** There is a proposed \$2,0-00 decrease to line item 01-25-61-9096..
- **New Line Item - Contract Svc-Generator Maintenance:** There is a proposed new line item in the amount of \$6,000 for all Facilities related Generator Repairs.

Capital Projects

- For capital projects, please see General Capital Fund pages.

Performance Indicators

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Custodial Cost/Sq.Ft.	\$1.53	\$1.09	\$1.56	\$1.22	\$1.25
No. of Events*	105	169	135	106	130

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

Staffing (Full Time Equivalent)

- No staff allocation for this operating area.

2017 Annual Budget Program Activity Summary		
General Fund	Buildings	01-25

Expenditure Summary

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	34,882	-	-	-	-
Contractual Services	101,417	109,230	110,500	90,600	104,000
Commodities	18,363	15,632	19,500	15,000	18,000
Other Charges	4,167	5,609	4,500	2,000	3,000
Transfers	<u>5,237</u>	<u>4,300</u>	<u>4,900</u>	<u>4,900</u>	<u>4,600</u>
TOTAL	\$ 164,066	\$ 134,771	\$ 139,400	\$ 112,500	\$ 129,600

2017 Annual Budget		
Program Activity Summary		
General Fund	Buildings	01-25

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>PERSONNEL EXPENSES</u>					
01-25-60-1000 Regular Salaries	34,103	-	-	-	-
01-25-60-2000 Overtime Salaries	779	-	-	-	-
	<u>\$ 34,882</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CONTRACTUAL SERVICES</u>					
01-25-61-3000 Equipment Maintenance	987	1,250	1,000	-	500
01-25-61-9000 OUTSIDE SERVICES	100,430	-	-	-	-
01-25-61-9007 Contract Svc- Custodial PW	-	5,340	10,000	6,000	6,000
01-25-61-9008 Contract Svc- Custodial VH	-	26,550	27,000	25,000	25,000
01-25-61-9019 Contract Svc- Fire Prot Serv	-	11,622	12,500	10,000	12,500
01-25-61-9023 Contract Svc- HVAC & Elect Mnt	-	15,182	19,000	19,000	19,000
01-25-61-9039 Contract Svc- Door Maint	-	13,042	10,000	9,000	10,000
01-25-61-9047 Contract Svc- Pest Control	-	2,717	2,500	2,300	2,500
01-25-61-9051 Contract Svc- Pond & Swale Mnt	-	9,313	7,500	7,500	8,000
01-25-61-9093 Custodial Contract- Spring Lk Pr	-	913	-	-	-
01-25-61-9095 Contract Svc- Building Misc	-	4,181	2,500	2,500	2,500
01-25-61-9096 Contract Svc- Electrical	-	5,973	5,500	-	3,500
01-25-61-9097 Contract Svc- Plumbing	-	12,042	5,000	6,800	5,000
01-25-61-9100 Contract Svc- Generator Repairs	-	-	-	-	6,000
01-25-61-9200 Contract Svc- VH Fitness Rm M:	-	210	1,000	-	500
01-25-61-9201 Contract Svc- VH HVAC Assess	-	-	4,000	-	-
01-25-61-9203 Contract Svc- Elevator Inspect	-	895	3,000	2,500	3,000
	<u>\$ 101,417</u>	<u>\$ 109,230</u>	<u>\$ 110,500</u>	<u>\$ 90,600</u>	<u>\$ 104,000</u>
<u>COMMODITIES</u>					
01-25-62-3000 MAINTENANCE MATERIALS	15,580	-	-	-	-
01-25-62-3002 Maint Mat- Bldg Commodities	-	1,003	2,500	2,000	2,000
01-25-62-3018 Maint Mat- Janitorial Sup	-	759	2,500	2,000	2,500
01-25-62-3021 Maint Mat- Lighting Products	-	2,244	2,500	1,500	2,000
01-25-62-3027 Maint Mat- Paper Goods	-	7,934	8,000	6,000	8,000
01-25-62-3034 Maint Mat- Safety Supplies	-	44	500	500	500
01-25-62-3100 REPAIR & RESTORATION	1,045	-	-	-	-
01-25-62-3118 R&R- Supplies	-	1,498	1,500	1,000	1,000
01-25-62-3512 Const Mat- Supplies	1,738	2,150	2,000	2,000	2,000
	<u>\$ 18,363</u>	<u>\$ 15,632</u>	<u>\$ 19,500</u>	<u>\$ 15,000</u>	<u>\$ 18,000</u>
<u>OTHER CHARGES</u>					
01-25-63-8600 Minor Equipment	1,358	3,497	2,500	1,500	2,000
01-25-63-9000 Business Expenses	2,809	2,112	2,000	500	1,000
	<u>\$ 4,167</u>	<u>\$ 5,609</u>	<u>\$ 4,500</u>	<u>\$ 2,000</u>	<u>\$ 3,000</u>
<u>TRANSFERS</u>					
01-25-96-1200 Transfer Out- VMF	5,237	4,300	4,900	4,900	4,600
	<u>\$ 5,237</u>	<u>\$ 4,300</u>	<u>\$ 4,900</u>	<u>\$ 4,900</u>	<u>\$ 4,600</u>
TOTAL DISBURSEMENTS	<u>\$ 164,066</u>	<u>\$ 134,771</u>	<u>\$ 139,400</u>	<u>\$ 112,500</u>	<u>\$ 129,600</u>

2017 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

- Limit subsidy to the Water/ Sewer Operations and/or Water/ Sewer Improvement Fund to the amount necessary to maintain a 20% Water/ Sewer Fund Balance.

Major Budget Changes

- The fund balance policy promotes maintaining a balance equivalent to 75% of operating expenses at the start of each year. All dollars exceeding the balance within the General Operating Fund are transferred to the General Capital Fund to be held to fund needed capital equipment purchases and infrastructure projects.
- In order to maintain a 20% Water/ Sewer Fund Balance, the General Fund will transfer \$1,27,475 to Water Sewer Improvement. This transfer is required to fund the proposed 2017 Pembroke Watermain Replacement Project. This project is expected to cost \$876,500.

Capital Projects

- None

Performance Indicators

- None

Staffing (Full Time Equivalents)

- None

2017 Annual Budget Program Activity Summary		
General Fund	Debt & Transfers	01-26

Expenditure Detail

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	482,876	481,582	481,582	481,582	481,582
Transfers	-	2,317,300	2,553,636	5,595,946	(72,525)
TOTAL	\$ 482,876	\$ 2,798,882	\$ 3,035,218	\$ 6,077,528	\$ 409,057

Expenditure Detail

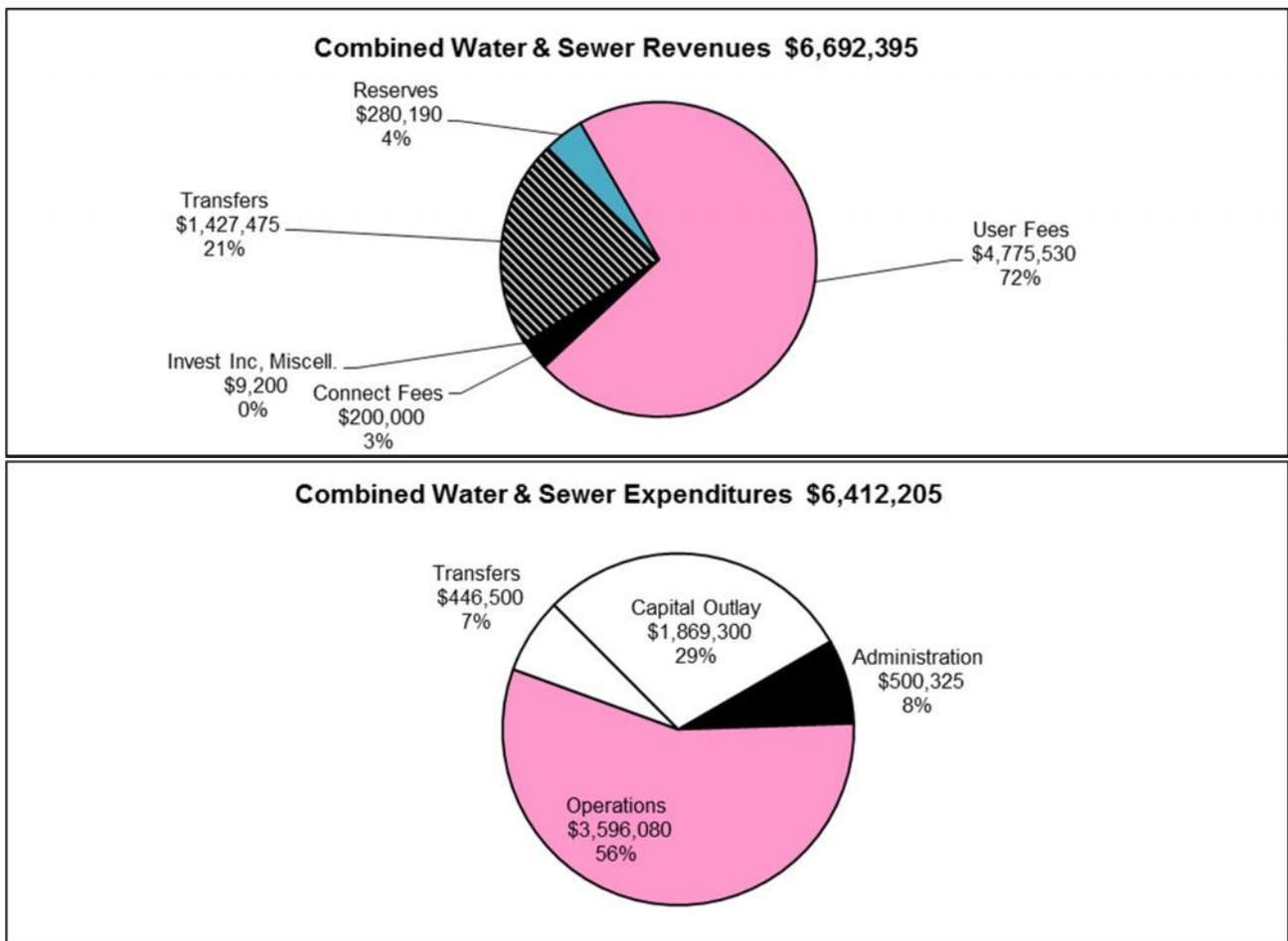
ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>DEBT</u>					
01-26-64-7101 Loan Payments	482,876	481,582	481,582	481,582	481,582
	\$ 482,876	\$ 481,582	\$ 481,582	\$ 481,582	\$ 481,582
<u>TRANSFERS</u>					
01-26-96-0700 Transfer Out- WS Improv. Debt	-	187,300	-	-	-
01-26-97-0700 Transfer Out- WS Imp: Cap Proj	-	810,000	-	145,946	1,027,475
01-26-96-5100 Transfer Out- General Cap	-	1,320,000	2,553,636	5,450,000	(1,100,000)
	\$ -	\$ 2,317,300	\$ 2,553,636	\$ 5,595,946	\$ (72,525)
TOTAL DISBURSEMENTS	\$ 482,876	\$ 2,798,882	\$ 3,035,218	\$ 6,077,528	\$ 409,057

Water & Sanitary Sewer Funds Introduction

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.



Water & Sanitary Sewer Funds - Fund Summary

Water and Sanitary Sewer Fund (02)

REVENUES

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Licenses & Fees	1,855,443	1,730,760	4,505,000	4,551,600	4,775,530
Miscellaneous Revenue	18,693	23,954	6,000	14,420	6,000
Other Income	2,683	1,989	1,500	2,400	1,500
TOTAL	\$ 1,876,819	\$ 1,756,703	\$ 4,512,500	\$ 4,568,420	\$ 4,783,030
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 50,065
FUNDS AVAILABLE	\$ 1,876,819	\$ 1,756,703	\$ 4,512,500	\$ 4,568,420	\$ 4,833,095

EXPENSES

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Personnel Expenses	643,465	646,142	681,840	647,130	764,070
Contractual Services	2,935,788	3,184,195	3,166,960	3,237,870	3,266,260
Commodities	21,232	26,395	28,910	26,360	30,950
Other Charges	9,870	32,570	36,125	17,325	35,125
Transfer Out	129,043	133,781	598,665	596,645	446,500
TOTAL	\$ 3,739,398	\$ 4,023,083	\$ 4,512,500	\$ 4,525,330	\$ 4,542,905

Water and Sanitary Sewer Improvement Fund (07)

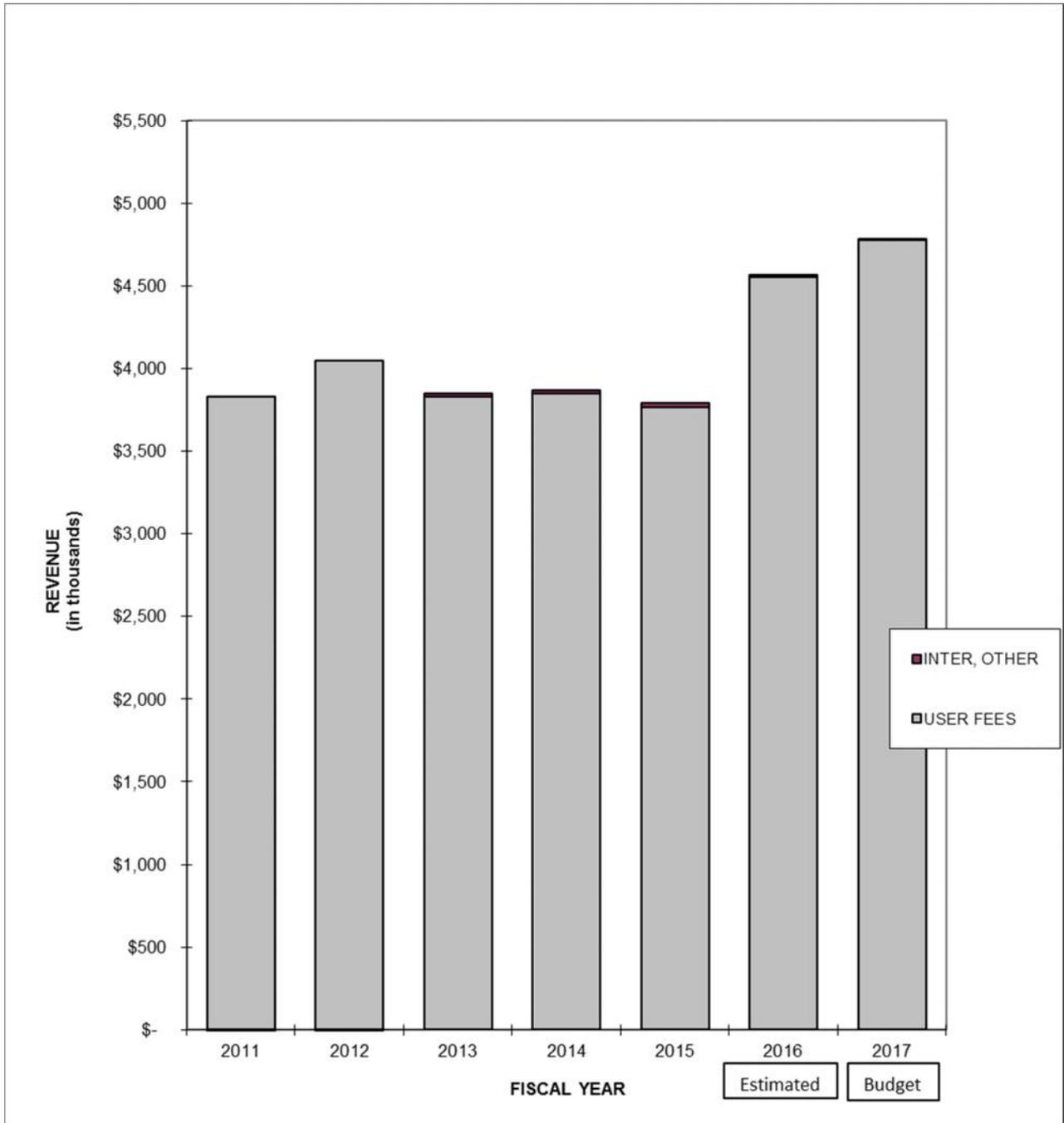
REVENUES

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Licenses & Fees	127,803	53,902	100,000	355,000	200,000
Miscellaneous Revenue	6,500	-	-	-	-
Other Income	2,821	1,694	2,000	1,850	1,700
Transfer In	187,300	997,300	453,345	599,291	1,427,475
TOTAL	\$ 324,424	\$ 1,052,896	\$ 555,345	\$ 956,141	\$ 1,629,175

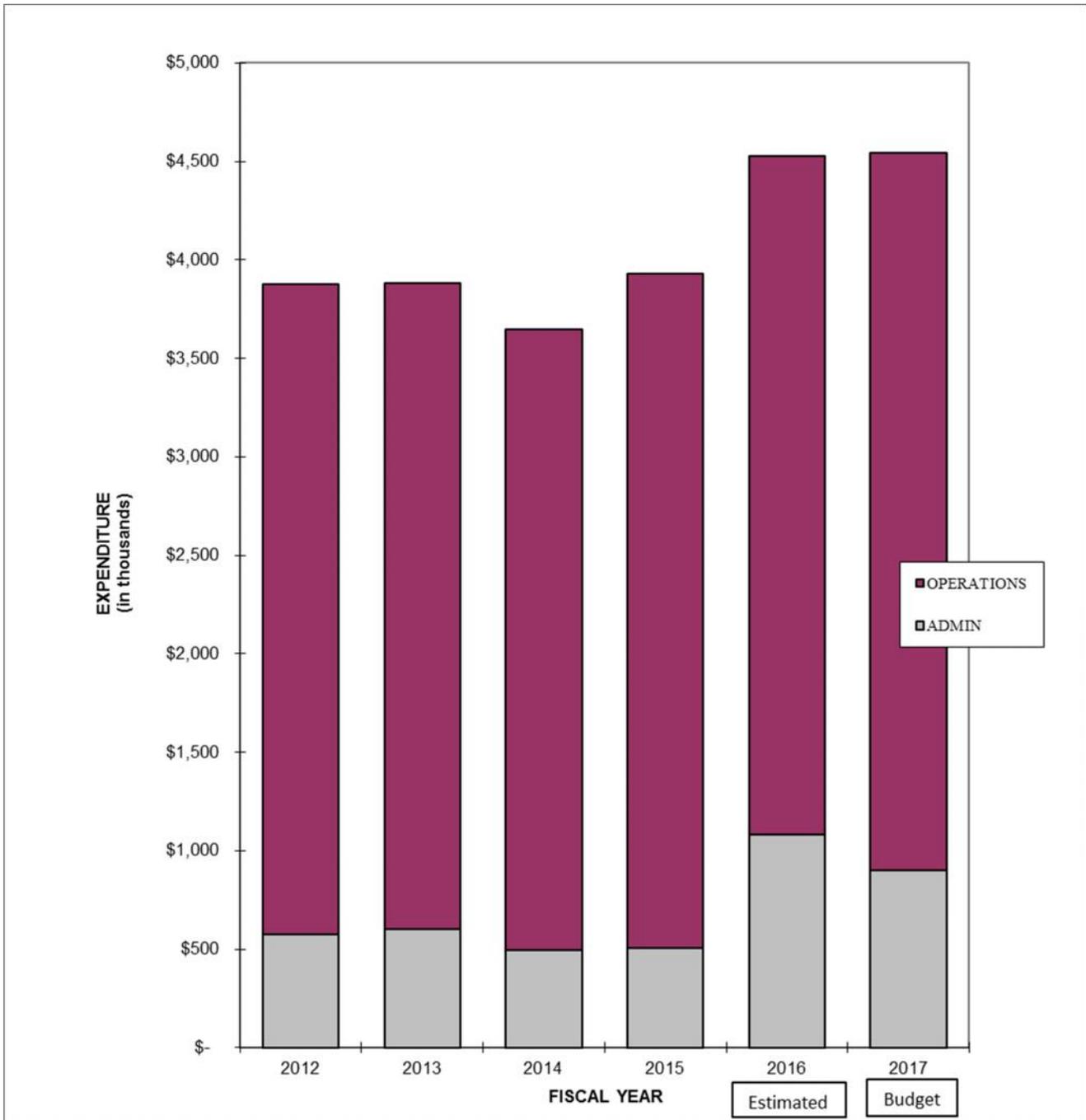
EXPENSES

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Capital Outlay	\$ 243,342	\$ 219,479	\$ 1,121,800	\$ 851,800	\$ 1,869,300

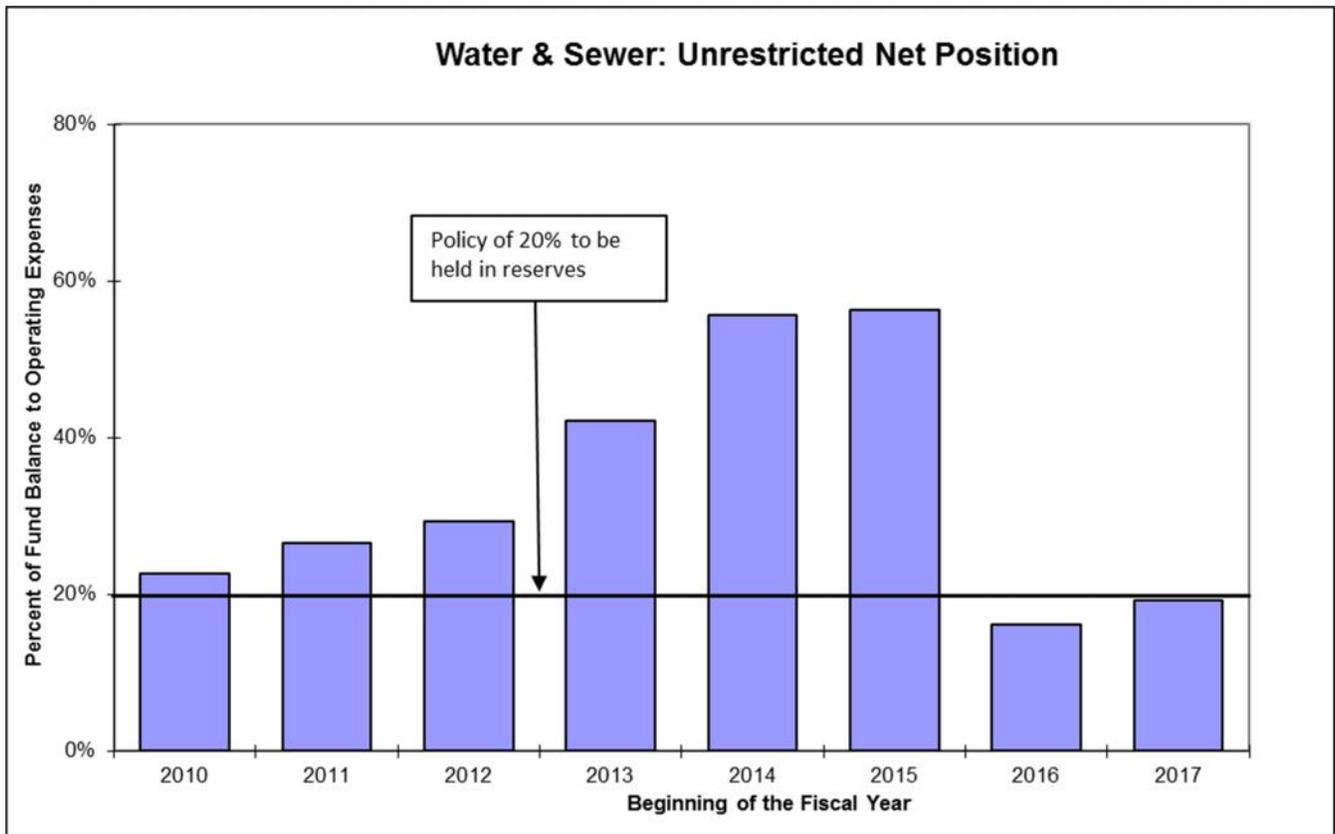
Water & Sanitary Sewer Fund Historical Revenues



Water & Sanitary Sewer Fund Historical Expenditures



Water & Sanitary 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
2010	\$891,697	\$3,925,136	23%
2011	\$1,049,886	\$3,951,259	27%
2012	\$1,134,494	\$3,872,729	29%
2013	\$1,704,160	\$4,035,474	42%
2014	\$2,261,714	\$4,069,345	56%
2015	\$2,239,565	\$3,983,208	56%
2016	\$763,102	\$4,712,630	16%
2017	\$910,533	\$4,730,205	19%

Water & Sanitary Sewer Fund Revenue Detail

Program Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>LICENSES & FEES</u>					
02-00-75-4180 Water User Fees	1,855,443	1,730,760	1,930,000	2,137,200	2,244,060
02-00-75-4181 Sewer User Fees	1,970,922	2,024,248	2,570,000	2,401,400	2,521,470
02-00-75-4189 New Water Meter	<u>22,080</u>	<u>14,013</u>	<u>5,000</u>	<u>13,000</u>	10,000
	\$ 3,848,445	\$ 3,769,021	\$ 4,505,000	\$ 4,551,600	\$ 4,775,530
 <u>MISCELLANEOUS REVENUE</u>					
02-00-90-4410 Sale Of Surplus Property	-	6,292	-	-	-
02-00-90-4430 Other Income	<u>18,693</u>	<u>17,662</u>	<u>6,000</u>	<u>14,420</u>	6,000
	\$ 18,693	\$ 23,954	\$ 6,000	\$ 14,420	\$ 6,000
 <u>OTHER INCOME</u>					
02-00-95-4510 Interest Income	<u>2,683</u>	<u>1,989</u>	<u>1,500</u>	<u>2,400</u>	1,500
	\$ 2,683	\$ 1,989	\$ 1,500	\$ 2,400	\$ 1,500
TOTAL REVENUES	\$ 3,869,821	\$ 3,794,964	\$ 4,512,500	\$ 4,568,420	\$ 4,783,030
 USE OF RESERVES	 \$ -	 \$ -	 \$ -	 \$ -	 \$ 50,065
TOTAL REVENUES WITH RESERVES	\$ 3,869,821	\$ 3,794,964	\$ 4,512,500	\$ 4,568,420	\$ 4,833,095

Water & Sanitary Sewer 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 based upon an anticipated 480 million gallons of water sales from residential and commercial sources. This estimate is based upon normal seasonal temperatures.

Water & Sanitary Sewer Rates

(All Figures per 1,000 Gallons)	FY 2016	As of 01/01/2017	% Change
In-Village Water	\$5.13	\$5.38	5.0%
Out-of-Village Water	\$5.64	\$5.92	5.0%
In-Village Sanitary Sewer	\$5.77	\$6.06	5.0%
Out-of-Village Sewer	\$6.35	\$6.67	5.0%
In-Village Total	\$10.17	\$10.17	5.0%
Out-of-Village Total	\$11.99	\$12.59	5.0%

FY2017 will be the second year with the Village's new tiered commercial billing structure. The new billing model is as follows:

	Tier 1 0-50,000 Gallons	Tier 2 51,000- 400,000 Gallons	Tier 3 401,000- 750,000 Gallons	Tier 4 751,000- 1,099,000 Gallons	Tier 5 1,100,000+ Gallons
Water Rate Charged Per 1,000 Gallons Based on Water Usage	\$5.38	\$5.58	\$5.96	\$6.38	\$6.83
Sewer Rate Charged Per 1,000 Gallons Based on Water Usage	\$6.06	\$6.28	\$6.72	\$7.19	\$7.69
Out of Village Water Rate Charged Per 1,000 Gallons Based on Water Usage	\$5.92	\$6.13	\$6.56	\$7.02	\$7.51
Out of Village Sewer Rate Charged Per 1,000 Gallons Based on Water Usage	\$6.67	\$6.91	\$7.39	\$7.91	\$8.46

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.

2017 Annual Budget Program Activity Summary		
Water & Sewer Fund	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.
- Audit the Village’s “unaccounted” water usage.
- Explore alternate water source for the Village.

Major Budget Changes

- Payment Processing Decrease: There is a proposed \$5,000 decrease in line item 02-01-61-9001 payment processing.
- IMRF Contributions and FICA Expenses have been added to each applicable operating area in lieu of each fund transferring a fair share allocation to the now dissolved Retirement Fund.

Capital Projects

- None

Performance Indicators

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
No. Accounts Serviced	2402	2462	2430	4220	2425
No. Utility Permits	28	28	25	38	40

Staffing (Full Time Equivalents)

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Village Manager	0.20	0.20	0.20	0.20	0.20
Management Analyst	0.00	0.20	0.20	0.20	0.00
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	0.25	0.25	0.25
Public Works Director	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.25	0.25	0.00	0.00	0.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Assistant Public Works Director	0.00	0.00	0.25	0.25	0.25
Total	2.25	2.45	2.20	2.20	2.00

2017 Annual Budget Program Activity Summary		
Water & Sewer Fund	Administration	02-01

Expenditure Summary

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	245,582	226,682	248,840	246,530	237,240
Contractual Services	243,119	275,311	312,760	285,400	259,160
Commodities	1,401	1,278	1,760	1,560	1,600
Other Charges	3,329	2,831	2,325	2,325	2,325
Transfer Out	<u>91,003</u>	<u>90,781</u>	<u>549,665</u>	<u>547,645</u>	<u>400,000</u>
TOTAL	\$ 584,434	\$ 596,883	\$ 1,115,350	\$ 1,083,460	\$ 900,325

2017 Annual Budget Program Activity Summary		
Water & Sewer Fund	Administration	02-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>PERSONNEL EXPENSES</u>					
02-01-60-1000 Regular Salaries	176,904	170,976	188,000	187,200	183,500
02-01-60-1500 Part Time Wages	22,624	11,139	12,200	12,600	12,500
02-01-60-2000 Overtime Salaries	966	1,415	1,200	500	1,000
02-01-70-9101 IMRF Contribution	-	-	-	-	26,120
02-01-70-9200 FICA Expense	45,088	43,152	47,440	46,230	14,120
	<u>\$ 245,582</u>	<u>\$ 226,682</u>	<u>\$ 248,840</u>	<u>\$ 246,530</u>	<u>\$ 237,240</u>
<u>CONTRACTUAL SERVICES</u>					
02-01-61-1000 Telephone	12,839	9,171	13,020	10,780	11,550
02-01-61-1002 Telephone- Cellular	3,950	7,492	8,300	8,300	9,090
02-01-61-1003 Telephone- SCADA	-	1,054	1,200	1,200	1,200
02-01-61-1004 Telephone- Pay Phone	108	118	120	80	60
02-01-61-1010 Telephone- Maint	660	665	285	150	200
02-01-61-2002 Print- Budget, Forms, Misc	55	121	130	160	150
02-01-61-2004 Print- Letterhead Supplies	258	322	550	420	420
02-01-61-2006 Print- Newsletter	879	1,165	1,200	1,030	1,150
02-01-61-2200 Print- Utility Bill	-	9,546	10,000	8,000	9,000
02-01-61-4003 Prof Serv- Audit	9,735	10,497	10,540	10,540	10,860
02-01-61-4013 Prof Serv- Legal Services	14,485	17,038	19,400	13,600	16,000
02-01-61-5503 Data Sys- Internet Connecti	1,259	845	855	870	2,050
02-01-61-5507 Data Sys- Software/Licensir	1,557	1,526	2,030	2,400	2,700
02-01-61-5508 Data Sys- Public Services	342	-	-	-	-
02-01-61-5509 Data Sys- Training	-	-	200	-	-
02-01-61-5510 Data Sys- Backup	717	-	-	-	-
02-01-61-6000 Postage	5,420	8,159	8,000	8,660	8,500
02-01-61-7000 Duplicating	172	280	340	400	340
02-01-61-7001 Duplicating- Lease Copiers	837	709	620	620	620
02-01-61-8701 Medical Premiums- Health	83,083	83,774	94,700	86,500	55,100
02-01-61-8702 Medical Premiums- Dental	9,478	9,227	9,400	9,400	5,300
02-01-61-8703 Medical Premiums- Life	1,638	1,710	2,000	2,000	1,100
02-01-61-8800 Property/Liability Ins	32,299	25,021	36,580	36,580	36,580
02-01-61-8801 Workers Comp	42,727	57,818	50,750	50,750	49,010
02-01-61-8802 High Excess Liability Pool	6,017	7,499	9,750	8,780	10,530
02-01-61-8803 HELP- Beach Endorsement	2,175	2,175	3,060	2,180	2,180
02-01-61-8804 National Flood Insurance	621	623	680	680	680
02-01-61-9001 Contract Svc- Payment Processing	-	5,023	15,500	7,500	10,500
02-01-61-9022 Contract Svc- GIS Services	5,882	6,086	6,390	6,220	6,630
02-01-61-9029 Cont Svc- IT Consult/Sys M	4,554	6,354	6,300	6,590	6,800
02-01-61-9114 Cont Svc- Emerg. Not. Sys.	660	660	660	660	660
02-01-61-9115 Cust Serv/Serv Mang Sys	546	564	-	-	-
02-01-61-9118 Cust Serv- Website Consult	166	69	200	350	200
	<u>\$ 243,119</u>	<u>\$ 275,311</u>	<u>\$ 312,760</u>	<u>\$ 285,400</u>	<u>\$ 259,160</u>

2017 Annual Budget Program Activity Summary		
Water & Sewer Fund	Administration	02-01

Expenditure Detail Continued

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>COMMODITIES</u>					
02-01-62-1000 Office Supplies	1,401	1,278	1,760	1,560	1,600
	\$ 1,401	\$ 1,278	\$ 1,760	\$ 1,560	\$ 1,600
<u>OTHER CHARGES</u>					
02-01-63-2000 Vehicle Allowance	3,294	2,831	2,325	2,325	2,325
02-01-63-3000 Professional Development	35	-	-	-	-
	\$ 3,329	\$ 2,831	\$ 2,325	\$ 2,325	\$ 2,325
<u>TRANSFERS</u>					
02-01-96-0600 Transfer Out- Retire Fund	91,003	90,781	96,320	94,300	-
02-01-96-0700 Transfer Out- WS Improv	-	-	453,345	453,345	400,000
	\$ 91,003	\$ 90,781	\$ 549,665	\$ 547,645	\$ 400,000
TOTAL DISBURSEMENTS	\$ 584,434	\$ 596,883	\$ 1,115,350	\$ 1,083,460	\$ 900,325

2017 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 480 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 36%) and the treatment of sanitary sewage by the Lake County Public Works Department (approximately 40%).

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

- Equipment Maintenance/Repairs–Reservoir/Lift Station Increase: There is a proposed \$10,000 increase in line item 02-02-61-3007 to account for the necessary services that come out of this budget.
- IMRF Contributions and FICA Expenses have been added to each applicable operating area in lieu of each fund transferring a fair share allocation to the now dissolved Retirement Fund.

Capital Projects

- For Capital Projects, please see Water and Sewer Improvement Fund pages.

2017 Annual Budget Program Activity Summary		
Water & Sewer Fund	Operations	02-02

Performance Indicators

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
JULIE Utility Locates	2,302	2,991	2,850	2,700	2,750
EDU Connections	N/A	5	105	125	130
Average Daily Water Usage – Million Gallons	1.27	1.28	1.31	1.30	1.30
Service Requests Completed	1,527	N/A	1,450	1,500	1,500

Staffing (Full Time Equivalents)

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
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	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

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	397,883	419,460	433,000	400,600	526,830
Contractual Services	2,692,669	2,908,884	2,854,200	2,952,470	3,007,100
Commodities	19,831	25,117	27,150	24,800	29,350
Other Charges	6,541	29,739	33,800	15,000	32,800
Transfers	<u>38,040</u>	<u>43,000</u>	<u>49,000</u>	<u>49,000</u>	<u>46,500</u>
TOTAL	\$ 3,154,964	\$ 3,426,200	\$ 3,397,150	\$ 3,441,870	\$ 3,642,580

2017 Annual Budget Program Activity Summary		
Water & Sewer Fund	Operations	02-02

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>PERSONNEL EXPENSES</u>					
02-02-60-1000 Regular Salaries	369,739	386,675	393,000	387,300	402,500
02-02-60-2000 Overtime Salaries	28,144	32,785	40,000	13,300	30,000
02-02-70-9101 IMRF Contribution	-	-	-	-	61,240
02-02-70-9200 FICA Expense	-	-	-	-	33,090
	\$ 397,883	\$ 419,460	\$ 433,000	\$ 400,600	\$ 526,830
<u>CONTRACTUAL SERVICES</u>					
02-02-61-3006 Eq Maint- Emerg. Air Packs	180	180	500	320	500
02-02-61-3007 Eq Maint- Rep. Resvoir/Lift S	32,579	35,864	25,000	32,000	35,000
02-02-61-4009 Prof Svcs - Miscellaneous	-	752	10,000	500	5,000
02-02-61-8000 Gas Utilities	3,911	3,812	4,500	3,500	4,000
02-02-61-8500 Electric Utilities	71,591	83,390	84,000	75,000	75,000
02-02-61-9013 Contract Svc- Emerg Rep &	20,218	66,360	40,000	27,000	40,000
02-02-61-9024 Contract Svc- Water Testing	4,076	3,244	3,600	3,600	3,600
02-02-61-9026 Contract Svc- Inst. Calib.	-	-	400	-	400
02-02-61-9028 Contract Svc- JULIE	2,815	3,120	3,900	3,900	3,900
02-02-61-9030 Contract Svc- Large Metr Te	2,638	877	1,500	500	1,500
02-02-61-9101 Generator Maint	14,624	11,856	12,500	26,500	-
02-02-61-9102 Hydrant Painting	9,843	11,475	11,500	9,200	11,500
02-02-61-9103 Lift Station Maint	936	-	1,300	1,300	1,300
02-02-61-9104 Root Cutting & Televising	14,089	39,590	45,000	45,000	45,000
02-02-61-9105 Sanitary Sewer Emerg Repa	5,042	9,000	20,000	7,000	20,000
02-02-61-9106 SCADA System Maint	6,692	2,381	7,000	12,500	7,000
02-02-61-9107 Valve Repair/ Replace	7,407	24,356	27,000	-	25,000
02-02-61-9108 Valve Maint. - Reservoir	3,150	3,150	3,600	3,600	3,600
02-02-61-9110 Remote Read Center Maint	2,290	2,519	2,500	2,600	2,600
02-02-61-9117 Contract Svc- Valve Turning	11,205	11,770	12,400	12,000	12,400
02-02-61-9500 Water Purchase	1,094,095	1,174,600	1,230,000	1,231,150	1,292,000
02-02-61-9600 Sanitary Sewer Charge	1,377,504	1,412,804	1,300,000	1,447,500	1,410,000
02-02-61-9700 Sewer Transmission Fee	7,784	7,784	8,000	7,800	7,800
	\$ 2,692,669	\$ 2,908,884	\$ 2,854,200	\$ 2,952,470	\$ 3,007,100

2017 Annual Budget Program Activity Summary		
Water & Sewer Fund	Operations	02-02

Expenditure Detail Continued

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>COMMODITIES</u>					
02-02-62-3000 Maintenance Materials	152	-	-	-	-
02-02-62-3034 Maint Mat- Safety Supplies	660	177	500	-	500
02-02-62-3050 Maint Mat- Chlorine/Comp C	-	2,116	2,000	1,100	2,000
02-02-62-3053 Maint Mat- Gravel	1,610	2,937	4,500	2,300	3,000
02-02-62-3057 Maint Mat- JULIE Marking	776	878	1,200	1,000	1,200
02-02-62-3058 Maint Mat- Lift Station Clear	-	52	1,200	1,400	1,400
02-02-62-3059 Maint Mat- Meter Pit Repair	609	386	1,000	-	1,000
02-02-62-3060 Maint Mat- Misc, Hardware,	1,920	1,488	2,000	1,000	2,000
02-02-62-3062 Maint Mat- Repair Clamps &	2,215	5,045	5,000	2,500	4,000
02-02-62-3063 Maint Mat- Stand-by Genera	-	-	500	-	-
02-02-62-3064 Maint Mat- Valve Keys and :	73	-	750	500	750
02-02-62-3065 Maint Mat- Valve Repair	219	-	500	500	500
02-02-62-3068 Maint Mat- Hydrant Parts &	2,150	1,995	3,000	1,500	3,000
02-02-62-3600 Water Meters	9,447	10,043	5,000	13,000	10,000
	<u>\$ 19,831</u>	<u>\$ 25,117</u>	<u>\$ 27,150</u>	<u>\$ 24,800</u>	<u>\$ 29,350</u>
<u>OTHER CHARGES</u>					
02-02-63-1000 Memberships	604	672	600	600	600
02-02-63-3000 Professional Development	264	471	500	500	500
02-02-63-6000 Uniforms	2,159	2,395	2,500	3,100	2,500
02-02-63-8600 Minor Equipment	1,094	1,049	1,200	800	1,200
02-02-63-9000 Business Expenses	2,420	1,614	2,000	1,000	1,000
02-02-81-5003 Hydrant Replacement	-	23,538	27,000	9,000	27,000
	<u>\$ 6,541</u>	<u>\$ 29,739</u>	<u>\$ 33,800</u>	<u>\$ 15,000</u>	<u>\$ 32,800</u>
<u>TRANSFERS</u>					
02-02-96-1200 Transfer Out- VMF	38,040	43,000	49,000	49,000	46,500
	<u>\$ 38,040</u>	<u>\$ 43,000</u>	<u>\$ 49,000</u>	<u>\$ 49,000</u>	<u>\$ 46,500</u>
TOTAL DISBURSEMENTS	\$ 3,154,964	\$ 3,426,200	\$ 3,397,150	\$ 3,441,870	\$ 3,642,580

2017 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 of available 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

- Complete water main installation for Pembroke Drive.
- Begin design engineering for the 2018 Westminster Way Watermain Replacement Project.
- Complete evaluation of alternate water supplies for the Village
- Rehabilitate 2,000 feet of pipe in the Village sanitary sewer system.
- Perform corrosion testing on the 30" transmission main from Highland Park

Major Budget Changes

- None

Capital Projects

- For Capital Projects, please see Capital Improvement Fund pages.

Performance Indicators

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
EDU Connections	N/A	5	105	125	130

Staffing (Full Time Equivalents)

- No staff is funded through this account.

2017 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	Capital Projects	07-01

Expenditure Summary

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	<u>243,342</u>	<u>219,479</u>	<u>1,121,800</u>	<u>851,800</u>	<u>1,869,300</u>
TOTAL	\$ 243,342	\$ 219,479	\$ 1,121,800	\$ 851,800	\$ 1,869,300

2017 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	Capital Projects	07-01

Revenue Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>LICENSES & FEES</u>					
07-00-75-4186 Connection Fees	127,803	53,902	100,000	355,000	200,000
	\$ 127,803	\$ 53,902	\$ 100,000	\$ 355,000	\$ 200,000
<u>MISCELLANEOUS REVENUE</u>					
07-00-90-4430 Other Income	6,500	-	-	-	-
	\$ 6,500	\$ -	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
07-00-95-4510 Interest Income	2,821	1,694	2,000	1,850	1,700
	\$ 2,821	\$ 1,694	\$ 2,000	\$ 1,850	\$ 1,700
<u>TRANSFERS</u>					
07-00-98-0126 Transfer In- General Fund	187,300	997,300	-	145,946	1,027,475
07-00-98-0200 Transfer In- WS Oper Fund	-	-	453,345	453,345	400,000
	\$ 187,300	\$ 997,300	\$ 453,345	\$ 599,291	\$ 1,427,475
TOTAL REVENUES	\$ 324,424	\$ 1,052,896	\$ 555,345	\$ 956,141	\$ 1,629,175
USE OF RESERVES	\$ -	\$ -	\$ 566,455	\$ -	\$ 230,125
FUNDS AVAILABLE	\$ 324,424	\$ 1,052,896	\$ 1,121,800	\$ 956,141	\$ 1,859,300

2017 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	Capital Projects	07-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
CAPITAL OUTLAY					
07-01-61-4502 Prof Serv- Corrosion Survey Transmission Main 30" PCCP				-	9,500
07-01-61-4503 Prof Serv Eng- Alternative Wat Source & Dist Sys Analysis				-	40,000
07-01-61-9122 Cont Serv- Reservoir Clean & Inspect		-	20,000	10,000	-
07-01-80-2006 PWF - Exhaust Ventilation	10,385	-	-	-	-
07-01-80-2008 PWF- Door Replace Utility S	24,470	-	-	-	-
07-01-80-2105 Roof Replacement PW	-	-	-	-	225,000
07-01-80-9900 Loan Payments	19,677	15,219	187,300	187,300	187,300
07-01-81-3001 Generator Replacement	-	-	-	-	130,000
07-01-81-5001 Automated Meter Reading S	105,469	173,505	360,000	330,000	-
07-01-81-5008 Hydraulic Water Model	10,743	7,650	-	-	-
07-01-81-5020 Westwood/30 Riverwoods Watermain Replace Const.			-	50,000	-
07-01-81-5021 Westwood/30 Riverwoods Watermain Replace Const. Eng.				4,500	-
07-01-81-5022 Jamestown Loop Water Phase I,II,III & Construct			149,000	-	-
07-01-81-5023 Pembroke Watermain Replace Design & Bid			58,000	58,000	-
07-01-81-5024 Pembroke Watermain Replace Const. Eng.			-	-	95,000
07-01-81-5025 Pembroke Watermain Replace Construction			-	-	781,500
07-01-81-5026 Westminster Watermain Replacet Design & Bid			-	-	59,000
07-01-81-7237 One Ton Utility Truck (237)	-	-	-	-	80,000
07-01-81-7241 One Ton Utility Truck (241)	-	-	70,000	55,000	-
07-01-82-5002 Sanitary Sewer Repair - 10 (13,824	-	-	-	-
07-01-82-5010 Miscellaneous Repairs	21,567	-	120,500	-	100,000
07-01-82-5101 Eng. Svcs. Sanitary Rehab.	-	-	27,500	27,500	80,000
07-01-82-5102 Sanitary Sewer Lining Repai	-	-	79,500	79,500	82,000
07-01-82-5200 Inflow & Infiltration Study	-	23,105	50,000	50,000	-
07-01-64-1000 Motor Equipment	21,567	-	-	-	-
07-01-64-4000 Other Equipment	15,640	-	-	-	-
	\$ 243,342	\$ 219,479	\$ 1,121,800	\$ 851,800	\$ 1,869,300
TOTAL DISBURSEMENTS	\$ 243,342	\$ 219,479	\$ 1,121,800	\$ 851,800	\$ 1,869,300

-Intentionally left blank-



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	General Fund Revenues 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	Reserves

2017 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:
 - Pembroke Drive – Dover Circle to Astor Court
 - Astor Court
 - Carlisle Lane
 - Whytegate Court

Major Budget Changes:

- A majority of the balance in this account is being utilized to resurface additional roadways in the vicinity of the 2017 Pembroke Watermain Replacement Project.

Fund Balance Projections:

- As of 1/1/2017 \$206,200
- Projected 12/31/2017 \$122,450

Capital Projects:

- For capital projects, please see Capital Improvement Fund pages.

Performance Indicators

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Miles of Streets Resurfaced	1.03	0.95	0.95	0.62	1.20

Staffing (Full Time Equivalents)

- No staff is funded through this account.

2017 Annual Budget Program Activity Summary		
Motor Fuel Tax (MFT) Fund	Public Works	03-01

Expenditure Summary

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	<u>170,049</u>	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>	<u>335,000</u>
TOTAL	\$ 170,049	\$ 175,000	\$ 175,000	\$ 175,000	\$ 335,000

2017 Annual Budget Program Activity Summary		
Motor Fuel Tax (MFT) Fund	Public Works	03-01

Revenue Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>ALLOTMENTS, GRANTS & REIMBURSEMENTS</u>					
03-00-85-4330 Allotments	249,110	185,626	173,000	194,000	188,500
	\$ 249,110	\$ 185,626	\$ 173,000	\$ 194,000	\$ 188,500
<u>OTHER INCOME</u>					
03-00-95-4510 Interest Income	393	426	200	430	200
	\$ 393	\$ 426	\$ 200	\$ 430	\$ 200
TOTAL REVENUE	\$ 249,503	\$ 186,052	\$ 173,200	\$ 194,430	\$ 188,700
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 146,300
FUNDS AVAILABLE	\$ 249,503	\$ 186,052	\$ 173,200	\$ 194,430	\$ 335,000

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>CAPITAL OUTLAY</u>					
03-01-88-5009 Infra- Road Resurfacing	170,049	175,000	175,000	175,000	335,000
	\$ 170,049	\$ 175,000	\$ 175,000	\$ 175,000	\$ 335,000
TOTAL DISBURSEMENTS	\$ 170,049	\$ 175,000	\$ 175,000	\$ 175,000	\$ 335,000

2017 Annual Budget Program Activity Summary		
Police Pension Fund	Finance	05-01

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, participant contributions, and investment income. Pension expenditures include retirement, disability and death benefits payable to annuitants. Outside Financial Managers invest funds based on direction 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.
- 2017 Employer Contributions are based on the Police Pension Board’s recommendation. This request is based upon an accredited actuary’s valuation using assumptions outlined in the Village’s Pension Funding Policy (adopted 2016).

Major Budget Changes

- The Village Board eliminated the Police Pension Property Taxes. Employer contributions to the pension fund will be expended from the Police Department- Police Pension line item funded by General Revenues of the Village.

Capital Projects

- None

Performance Indicators:

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Unfunded Liability	\$2,568,985	\$4,522,361	\$5,600,000	\$5,633,521	\$5,500,000
Funded %- EAN*	87.7%	80.0%	82.0%	80.8%	81.0%
Funded %- PUC* (source IDOI)	91.0%	91.0%	90.0%	90.0%	90.0%
Investment Return (actuarial asset)	6.56%	4.73%	6.50%	4.50%	6.50%
Investment Return (market value)	2.46%	-1.40%	6.50%	6.00%	6.50%
Max % Equity Investments	65%	65%	65%	65%	65%

*EAN= Entry Age Normal PUC= Projected Unit Credit

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

2017 Annual Budget Program Activity Summary		
Police Pension Fund	Finance	05-01

Participants	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Active Members	22	23	23	22	22
Normal Retirees	10	11	11	12	12
Disabled Retirees	3	3	3	3	3
Survivors (Widows)	1	1	1	1	1
TOTAL	36	38	38	38	38

Participants	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Police Tier 1 Participants	19	19	19	19	19
Police Tier 2 Participants	3	4	4	3	3
TOTAL	22	23	23	22	22

Staffing (Full Time Equivalents)

- No staff is funded through this account.

Police Pension Fund Revenue Explanation

Employer Contributions: 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 contribution. The 2017 projected income is based on the Police Pension Board's 2016 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.

2017 Annual Budget Program Activity Summary		
Police Pension Fund	Finance	05-01

Expenditure Summary

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	-	-	-	-	-
Contractual Services	91,241	78,268	107,600	80,500	98,100
Commodities	-	-	-	-	-
Other Charges	<u>984,848</u>	<u>965,077</u>	<u>1,048,100</u>	<u>1,047,200</u>	<u>1,016,049</u>
TOTAL	\$ 1,076,089	\$ 1,043,345	\$ 1,155,700	\$ 1,127,700	\$ 1,114,149

Revenue Detail

<u>ACCT DESCRIPTION</u>	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
<u>TAXES</u>					
05-00-70-4070 Property Tax	<u>589,303</u>	<u>618,665</u>	<u>833,550</u>	<u>833,550</u>	-
	\$ 589,303	\$ 618,665	\$ 833,550	\$ 833,550	\$ -
<u>MISCELLANEOUS REVENUE</u>					
05-00-90-4423 Employer Contributions	-	-	-	-	803,500
05-00-90-4425 Employee Contributions	232,179	208,270	216,700	200,500	210,450
05-00-90-4430 Other Income	<u>10</u>	<u>(4,304)</u>	<u>-</u>	<u>-</u>	-
	\$ 232,189	\$ 203,966	\$ 216,700	\$ 200,500	\$ 1,013,950
<u>OTHER INCOME</u>					
05-00-95-4510 Investment Income	<u>538,000</u>	<u>560,264</u>	<u>105,450</u>	<u>105,450</u>	100,199
	\$ 538,000	\$ 560,264	\$ 105,450	\$ 105,450	\$ 100,199
<u>TRANSFER IN</u>					
05-00-98-0126 Transfer In- General Fund	<u>200,029</u>	-	-	-	-
	\$ 200,029	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 1,559,521	\$ 1,382,895	\$ 1,155,700	\$ 1,139,500	\$ 1,114,149

2017 Annual Budget Program Activity Summary		
Police Pension Fund	Finance	05-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>CONTRACTUAL SERVICES</u>					
05-01-61-4001 Prof Serv- Actuary	22,328	6,250	3,000	3,500	3,500
05-01-61-4005 Prof Serv- Bookkeeping	-	-	11,000	5,500	11,000
05-01-61-4007 Prof Serv- IDOI	-	3,832	3,600	3,900	3,600
05-01-61-4013 Prof Serv- Legal Fees	-	2,915	4,000	2,500	4,000
05-01-61-4017 Prof Serv- Medical Exams	-	1,401	2,000	1,600	2,000
05-01-61-4030 Contract Svc- Banking charg	-	62	1,000	100	1,000
05-01-61-4031 Contract Svc- Invst Adv & M	68,913	60,917	80,000	60,500	70,000
05-01-61-4032 Contract Svc- Fiduciary Ins	-	2,891	3,000	2,900	3,000
	<u>\$ 91,241</u>	<u>\$ 78,268</u>	<u>\$ 107,600</u>	<u>\$ 80,500</u>	<u>\$ 98,100</u>
<u>OTHER CHARGES</u>					
05-01-63-1000 Memberships- IPPFA	-	795	1,500	800	1,500
05-01-63-3000 Professional Development	7,770	3,937	8,000	7,800	8,000
	<u>\$ 7,770</u>	<u>\$ 4,732</u>	<u>\$ 9,500</u>	<u>\$ 8,600</u>	<u>\$ 9,500</u>
<u>PENSION BENEFITS</u>					
05-01-70-9510 Retirement & Reserves	977,078	960,345	1,038,600	1,038,600	1,006,549
05-01-70-9530 Refund / Transfer Contributic	-	-	-	-	-
	<u>\$ 977,078</u>	<u>\$ 960,345</u>	<u>\$ 1,038,600</u>	<u>\$ 1,038,600</u>	<u>\$ 1,006,549</u>
TOTAL DISBURSEMENTS	\$ 1,076,089	\$ 1,043,345	\$ 1,155,700	\$ 1,127,700	\$ 1,114,149

2017 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

- The Fraud, Drug, and Alcohol Enforcement Fund is to fund the purchase of one police squad in Fiscal Year 2017. The total amount for the purchase of the squad and equipping the vehicle is expected to be \$34,000.

Performance Indicators

- Not Applicable

Staffing

- None

Expenditure Summary

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	13,130	11,627	70,067	4,230	73,445
TOTAL	\$ 13,130	\$ 11,627	\$ 70,067	\$ 4,230	\$ 73,445

2017 Annual Budget Program Activity Summary		
Fraud, Drug, and Alcohol Enforcement Fund	Police	11-05

Revenue Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>OTHER INCOME</u>					
11-00-80-4281 Fraud Forfeiture Revenue	199	-	-	-	-
11-00-80-4283 Alcohol Enforce Rev.	20,400	9,750	-	6,900	-
11-00-80-4285 Drug Forfeiture Revenue	1,115	2,470	-	-	-
	\$ 21,714	\$ 12,220	\$ -	\$ 6,900	\$ -
TOTAL REVENUE	\$ 21,714	\$ 12,220	\$ -	\$ 6,900	\$ -
USE OF RESERVES	\$ -	\$ -	\$ 70,067	\$ -	\$ 73,445
FUNDS AVAILABLE	\$ 21,714	\$ 12,220	\$ 70,067	\$ 6,900	\$ 73,445

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>OTHER CHARGES</u>					
11-05-63-8100 Fraud Forfeiture Exp	13,130	11,507	2,120	2,050	85
11-05-63-8300 Alcohol Enforcement Exp.	-	120	63,350	2,180	34,760
11-05-63-8301 Vehicle	-	-	-	-	34,000
11-05-63-8500 Drug Forfeiture Exp	-	-	4,597	-	4,600
	\$ 13,130	\$ 11,627	\$ 70,067	\$ 4,230	\$ 73,445
<u>CAPITAL OUTLAY</u>	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 13,130	\$ 11,627	\$ 70,067	\$ 4,230	\$ 73,445

2017 Annual Budget Program Activity Summary		
Vehicle Maintenance Fund	Public Works	12-01

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

- Gas Line Item Decrease: There is a \$30,000 decrease to line item 12-01-62-5002-Gas in 2017.
- IMRF Contributions and FICA Expenses have been added to each applicable operating area in lieu of each fund transferring a fair share allocation to the now dissolved Retirement Fund.

Capital Projects

- See General Capital Improvement Program Requests Section.

Performance Indicators

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Gallons Diesel Used/ Vehicle-Equip.	487.8	364	250	375	380
Gallons Gasoline Used/ Vehicle-Equip	801.7	580	220	425	400
Preventative Maint. Hours/ Vehicle	7	7.5	7	7.8	7.8
Work Orders Completed – Hours	2,630	2,550	2,500	2,332	2,400
Total Hours/ Vehicle-Equip. Maintained	69	68	70	75	80

2017 Annual Budget Program Activity Summary		
Vehicle Maintenance Fund	Public Works	12-01

Staffing (Full Time Equivalents)

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Fleet Maintenance Supervisor	1.00	1.00	0.00	0.00	0.00
Fleet Foreman	0.00	0.00	1.00	1.00	1.00
Automotive Servicer	1.00	1.00	0.00	0.00	0.00
Fleet Servicer	0.00	0.00	1.00	1.00	1.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Total	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>

Expenditure Summary

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	163,273	169,546	155,010	151,500	191,600
Contractual Services	93,074	104,867	125,060	121,230	149,230
Commodities	169,306	96,212	175,800	103,700	127,100
Other Charges	5,754	6,421	9,600	9,030	8,700
Transfers	<u>24,194</u>	<u>24,579</u>	<u>22,360</u>	<u>18,910</u>	<u>-</u>
TOTAL	<u>\$ 455,601</u>	<u>\$ 401,625</u>	<u>\$ 487,830</u>	<u>\$ 404,370</u>	<u>\$ 476,630</u>

Revenue Detail

<u>ACCT DESCRIPTION</u>	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
<u>TRANSFERS</u>					
12-00-98-0100 Transfer In: General Fund	341,960	387,000	441,370	441,370	418,200
12-00-98-0202 Transfer In: WS Oper Fund	<u>38,040</u>	<u>43,000</u>	<u>49,000</u>	<u>49,000</u>	<u>46,500</u>
	<u>\$ 380,000</u>	<u>\$ 430,000</u>	<u>\$ 490,370</u>	<u>\$ 490,370</u>	<u>\$ 464,700</u>
TOTAL REVENUE	<u>\$ 380,000</u>	<u>\$ 430,000</u>	<u>\$ 490,370</u>	<u>\$ 490,370</u>	<u>\$ 464,700</u>
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 11,930
FUNDS AVAILABLE	<u>\$ 380,000</u>	<u>\$ 430,000</u>	<u>\$ 490,370</u>	<u>\$ 490,370</u>	<u>\$ 476,630</u>

2017 Annual Budget Program Activity Summary		
Vehicle Maintenance Fund	Public Works	12-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
PERSONNEL EXPENSES					
12-01-60-1000 Regular Salaries	143,793	146,571	136,000	134,300	151,300
12-01-60-2000 Overtime Salaries	7,158	10,943	8,000	6,000	6,000
12-01-70-9101 IMRF Contribution	-	-	-	-	22,270
12-01-70-9200 FICA Expense	12,322	12,032	11,010	11,200	12,030
	<u>\$ 163,273</u>	<u>\$ 169,546</u>	<u>\$ 155,010</u>	<u>\$ 151,500</u>	<u>\$ 191,600</u>
CONTRACTUAL SERVICES					
12-01-61-3000 Equipment Maintenance	362	-	1,500	500	1,500
12-01-61-3701 Veh Maint- Truck Rehab	-	17,452	20,000	19,000	20,000
12-01-61-8701 Medical Premiums- Health	20,015	21,598	24,400	22,300	29,500
12-01-61-8702 Medical Premiums- Dental	2,444	2,379	2,400	2,400	2,900
12-01-61-8703 Medical Premiums- Life	361	506	500	500	600
12-01-61-8800 Property/Liability Ins	6,683	5,177	7,570	7,570	7,570
12-01-61-8801 Workers Comp	8,840	11,962	10,500	10,500	10,140
12-01-61-8802 High Excess Liability Pool	1,245	1,551	2,020	2,020	2,180
12-01-61-8803 HELP- Beach Endorsement	450	450	630	450	450
12-01-61-8804 National Flood Insurance	128	129	140	140	140
12-01-61-9005 Contract Svc- Car Wash	3,204	3,204	3,300	3,250	3,250
12-01-61-9014 Contract Svc- Equip Rental	2,689	2,392	2,500	2,000	2,500
12-01-61-9020 Contract Svc- Dealer Repair	29,031	20,096	30,000	30,000	30,000
12-01-61-9021 Contract Svc- Fuel Tank Ma	5,162	7,122	5,000	15,600	9,000
12-01-61-9025 Cont Svc- Inspect & Testing	2,246	2,266	2,100	1,000	2,000
12-01-61-9040 Contract Svc- Painting	1,642	1,746	1,000	-	1,000
12-01-61-9043 Contract Svc- Parts Cleanin	1,095	1,401	1,500	1,000	1,500
12-01-61-9071 Contract Svc- Veh Incident F	7,477	5,436	10,000	3,000	10,000
12-01-61-9101 Contract Svc - Generator Maint & Repairs	-	-	-	-	15,000
	<u>\$ 93,074</u>	<u>\$ 104,867</u>	<u>\$ 125,060</u>	<u>\$ 121,230</u>	<u>\$ 149,230</u>
COMMODITIES					
12-01-62-3034 Maint Mat- Safety Supplies	731	175	800	400	800
12-01-62-3066 Maint Mat- Cleaning Supplie	934	1,082	1,000	1,300	1,300
12-01-62-3067 Maint Mat- Parts	3,877	3,706	3,500	3,500	3,500
12-01-62-5002 Gas	72,186	35,792	80,000	40,000	50,000
12-01-62-5003 Diesel	36,902	20,391	40,000	20,000	25,000
12-01-62-5004 Oil & Antifreeze	2,946	2,067	3,500	3,000	3,000
12-01-62-5005 Commodities	-	431	2,000	1,500	1,500
12-01-62-5006 Parts	35,390	23,189	35,000	29,000	35,000
12-01-62-5007 Tires	16,340	9,379	10,000	5,000	7,000
	<u>\$ 169,306</u>	<u>\$ 96,212</u>	<u>\$ 175,800</u>	<u>\$ 103,700</u>	<u>\$ 127,100</u>

2017 Annual Budget Program Activity Summary		
Vehicle Maintenance Fund	Public Works	12-01

Expenditure Detail Continued

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>OTHER CHARGES</u>					
12-01-63-1000 Memberships	30	30	100	30	100
12-01-63-3000 Professional Development	1,170	1,206	2,000	2,500	2,000
12-01-63-4000 Publications	3,589	4,314	5,900	5,000	5,000
12-01-63-6000 Uniforms	965	871	1,600	1,500	1,600
	<u>\$ 5,754</u>	<u>\$ 6,421</u>	<u>\$ 9,600</u>	<u>\$ 9,030</u>	<u>\$ 8,700</u>
<u>TRANSFERS</u>					
12-01-96-0600 Transfer Out- Retire Fund	24,194	24,579	22,360	18,910	-
	<u>\$ 24,194</u>	<u>\$ 24,579</u>	<u>\$ 22,360</u>	<u>\$ 18,910</u>	<u>\$ -</u>
TOTAL DISBURSEMENTS	\$ 455,601	\$ 401,625	\$ 487,830	\$ 404,370	\$ 476,630

2017 Annual Budget Program Activity Summary		
E911 Fund	Police	17-01

Function

This fund receives revenue from a surcharge on all phones with an address in the Village of Lincolnshire. The revenue is collected per Statute for the purpose of funding 911 services to the residents, businesses and persons travelling through the Village.

Significant Goals/Objectives

- None

Major Budget Changes

- The Lincolnshire ETSB will dissolve in 2017 and Lincolnshire has formed a joint ETSB with Vernon Hills and Libertyville.
- Lincolnshire's E911 Fund may be eliminated in 2018 and the General Fund- Police budget would absorb the dispatching services contract expenditures.
- The E911 revenue stream will no longer be collected by Lincolnshire; the State of Illinois will divert funds to the newly created Vernon Hills ETSB.

Capital Projects

- None

Performance Indicators

- Not Applicable

Staffing

- None

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.

P.A. 99-0006, which was signed by the governor on June 29, 2015, amended the Emergency Telephone System Act, the Wireless Emergency Telephone Safety Act and the Wireless Prepaid Act. The Acts created a uniform surcharge of \$0.87 for wireline, wireless and Voice over Internet Protocol (VoIP) customers. It will require all carriers to remit the 9-1-1 surcharge directly to the Illinois State Police for funds collected starting with the January 2016 remit period.

2017 Annual Budget Program Activity Summary		
E911 Fund	Police	17-01

ETSB/Treasurers will no longer receive the wireline or VoIP surcharge revenue directly from each carrier, instead it will be remitted to the State, and then all money will be distributed according to the breakdown specified in the Act.

Land lines increased from \$0.75 to \$0.87, a 16% difference, while wireless dropped from \$1.50 to \$0.87 per line, a 42% reduction.

Expenditure Summary

	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
Personnel Expenses	218,582	-	-	-	-
Contractual Services	287,115	295,358	310,900	288,900	297,570
Commodities	-	-	-	-	-
Other Charges	-	-	151,000	94,000	-
Transfers	-	-	-	-	-
TOTAL	<u>\$ 505,697</u>	<u>\$ 295,358</u>	<u>\$ 461,900</u>	<u>\$ 382,900</u>	\$ 297,570

2017 Annual Budget Program Activity Summary		
E911 Fund	Police	17-01

Revenue Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>LICENSES & FEES</u>					
17-00-70-4076 E911 Landline Surcharge	208,335	246,114	250,000	134,200	172,800
17-00-70-4077 E911 Wireless Surcharge	<u>124,787</u>	<u>130,158</u>	<u>125,000</u>	<u>131,000</u>	<u>124,550</u>
	\$ 333,122	\$ 376,272	\$ 375,000	\$ 265,200	\$ 297,350
<u>OTHER INCOME</u>					
17-00-95-4510 Interest Income	<u>260</u>	<u>302</u>	<u>200</u>	<u>220</u>	<u>220</u>
	\$ 260	\$ 302	\$ 200	\$ 220	\$ 220
TOTAL REVENUE	\$ 333,382	\$ 376,574	\$ 375,200	\$ 265,420	\$ 297,570
USE OF RESERVES	\$ -	\$ -	\$ 86,700	\$ 117,480	\$ -
FUNDS AVAILABLE	\$ 333,382	\$ 376,574	\$ 461,900	\$ 382,900	\$ 297,570

2017 Annual Budget Program Activity Summary		
E911 Fund	Police	17-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>PERSONNEL EXPENSES</u>					
17-01-60-1000 Regular Salaries	188,319	-	-	-	-
17-01-60-2000 Overtime Salaries	<u>30,263</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	\$ 218,582	\$ -	\$ -	\$ -	\$ -
<u>CONTRACTUAL SERVICES</u>					
17-01-61-1004 Eq Maint- 911 Tele Sys		10,795	11,500	-	-
17-01-61-3005 Eq Maint- CAD		1,971	2,100	-	-
17-01-61-3023 Eq Maint- Dispatch Center		-	6,200	-	-
17-01-61-4029 Prof Serv- Dispatch Services	<u>287,115</u>	<u>282,592</u>	<u>291,100</u>	<u>288,900</u>	<u>297,570</u>
	\$ 287,115	\$ 295,358	\$ 310,900	\$ 288,900	\$ 297,570
<u>OTHER CHARGES</u>					
17-01-63-8604 Starcom Radios	<u>-</u>	<u>-</u>	<u>151,000</u>	<u>94,000</u>	<u>-</u>
	\$ -	\$ -	\$ 151,000	\$ 94,000	\$ -
TOTAL DISBURSEMENTS	\$ 505,697	\$ 295,358	\$ 461,900	\$ 382,900	\$ 297,570

2017 Annual Budget Program Activity Summary		
Park Development Fund	Public Works	18-01

Function

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

- Budget reflects revenue (\$236,000) related to Camberley Club townhome development.
- Budget reflects Village cost for construction of pocket park in Village downtown area at a total cost of \$275,000.

Capital Projects

- Budget reflects use of Park Development Fund money to cover costs associated with the construction of the pocket park contemplated as part of the Village's downtown development site.

Cash Balance

- 01/01/2017: (estimate) \$123,600
- 12/31/2017: (estimate) \$ 84,700

Staffing

- None

2017 Annual Budget Program Activity Summary		
Park Development Fund	Public Works	18-01

Expenditure Summary

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	14,650	220	188,500	13,000	275,000
Transfers	-	-	-	-	-
TOTAL	\$ 14,650	\$ 220	\$ 188,500	\$ 13,000	\$ 275,000

Revenue Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>OTHER INCOME</u>					
18-00-90-4420 Park Donations	88,127	20,690	236,000	-	236,000
18-00-95-4510 Interest Income	243	250	100	250	100
	<u>\$ 88,370</u>	<u>\$ 20,940</u>	<u>\$ 236,100</u>	<u>\$ 250</u>	<u>\$ 236,100</u>
TOTAL REVENUE	\$ 88,370	\$ 20,940	\$ 236,100	\$ 250	\$ 236,100
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 88,370	\$ 20,940	\$ 236,100	\$ 250	\$ 236,100

2017 Annual Budget Program Activity Summary		
Park Development Fund	Public Works	18-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>OTHER CHARGES</u>					
18-01-86-9901 Misc Park Improvements	14,650	220	188,500	13,000	275,000
	\$ 14,650	\$ 220	\$ 188,500	\$ 13,000	\$ 275,000
TOTAL DISBURSEMENTS	\$ 14,650	\$ 220	\$ 188,500	\$ 13,000	\$ 275,000

2017 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 is funded through this account

2017 Annual Budget Program Activity Summary		
Special Service Area (SSA) Sedgebrook Fund	Finance	20-01

Expenditure Summary

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Personnel Expenses	-	-	-	-	-
Contractual Services	13,901	5,183	15,000	18,600	18,600
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	<u>1,151,406</u>	<u>1,150,469</u>	<u>1,159,700</u>	<u>1,159,700</u>	<u>1,161,875</u>
TOTAL	\$ 1,165,307	\$ 1,155,652	\$ 1,174,700	\$ 1,178,300	\$ 1,180,475

Revenue Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>TAXES</u>					
20-00-70-4070 Property Tax	<u>1,161,257</u>	<u>1,159,717</u>	<u>1,159,700</u>	<u>1,161,875</u>	<u>1,162,500</u>
	\$ 1,161,257	\$ 1,159,717	\$ 1,159,700	\$ 1,161,875	\$ 1,162,500
<u>OTHER INCOME</u>					
20-00-95-4510 Interest Income	<u>16,867</u>	<u>19,566</u>	<u>15,000</u>	<u>18,600</u>	<u>18,600</u>
	\$ 16,867	\$ 19,566	\$ 15,000	\$ 18,600	\$ 18,600
TOTAL REVENUE	\$ 1,179,643	\$ 1,179,283	\$ 1,174,700	\$ 1,180,475	\$ 1,181,100
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 1,179,643	\$ 1,179,283	\$ 1,174,700	\$ 1,180,475	\$ 1,181,100

2017 Annual Budget Program Activity Summary		
Special Service Area (SSA) Sedgebrook Fund	Finance	20-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>CONTRACTUAL SERVICES</u>					
20-01-61-4000 Professional Services	13,901	5,183	15,000	18,600	18,600
	\$ 13,901	\$ 5,183	\$ 15,000	\$ 18,600	\$ 18,600
<u>CAPITAL OUTLAY</u>					
20-01-64-7100 Bond Payment	1,151,406	1,150,469	1,159,700	1,159,700	1,161,875
	\$ 1,151,406	\$ 1,150,469	\$ 1,159,700	\$ 1,159,700	\$ 1,161,875
TOTAL DISBURSEMENTS	\$ 1,165,307	\$ 1,155,652	\$ 1,174,700	\$ 1,178,300	\$ 1,180,475

2017 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 \$4,680 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 on hand was derived from the 2011 SSA 1A property tax levy (collected in 2012). Beginning with Tax Year 2012, the Village began abating 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 12/31/2018). 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 Revenue added to the fund in Fiscal Year 2017

Capital Projects

- None

Staffing

- No staff is funded through this account.

Explanation of Revenue Sources

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

2017 Annual Budget Program Activity Summary		
Special Service Area (SSA) Traffic Signal Fund	Finance	21-01

Expenditure Summary

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
Personnel Expenses	-	-	-	-	-
Contractual Services	1,220	4,879	4,880	4,880	4,880
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
TOTAL	\$ 1,220	\$ 4,879	\$ 4,880	\$ 4,880	\$ 4,880

Revenue Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
TAXES					
21-00-70-4070 Property Tax	449	-	-	-	-
	\$ 449	\$ -	\$ -	\$ -	\$ -
OTHER INCOME					
21-00-95-4510 Interest Income	19	17	-	-	-
	\$ 19	\$ 17	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 468	\$ 17	\$ -	\$ -	\$ -
USE OF RESERVES	\$ -	\$ -	\$ 4,880	\$ 4,880	\$ 4,880
FUNDS AVAILABLE	\$ 468	\$ 17	\$ 4,880	\$ 4,880	\$ 4,880

2017 Annual Budget Program Activity Summary		
Special Service Area (SSA) Traffic Signal Fund	Finance	21-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>CONTRACTUAL SERVICES</u>					
21-01-61-9066 Contract Svc- Signal Maint	1,220	4,879	4,880	4,880	4,880
	\$ 1,220	\$ 4,879	\$ 4,880	\$ 4,880	\$ 4,880
TOTAL DISBURSEMENTS	\$ 1,220	\$ 4,879	\$ 4,880	\$ 4,880	\$ 4,880

-Intentionally left blank-



GUIDING PRINCIPLES

The Village of Lincolnshire 10-Year Capital Improvement Plan is based on several guiding principles. Simply put, these guiding principles should serve as the foundation of the contents of this document and the 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 \$40,000.

Roadways within the Village of Lincolnshire Roads that reflect 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 Capital Plan.

Roads that reflect 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 Capital Plan.

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 Capital Plan.

Preservation methods utilized:

Asphalt sealcoating – The Village will explore alternative ways to extend the life of asphalt pavements by using maltene based sealants that are designed to fill in small cracks/voids in pavements with the goal of extending the life of a pavement 5-10 years.

Crack sealing – preservation method utilized on roadways in commercial area that show cracking, but not to the extent that requires resurfacing

Surface & Full-Depth Patching – preservation method utilized on roadways throughout the Village that show pavement failures, but not to the extent that requires resurfacing

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

Full-Depth Resurfacing – The reconstruction method of full-depth reconstruction will be utilized on roadways throughout the Village that reflect 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 that reflect substantial base and sub-base failure in over 40% of the roadway area, and also requires 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:

The large equipment includes items such as 12 yard, 5 yard, 2&3 yard dump trucks, loader, backhoe, etc. This equipment is on our replacement schedule of approximately 8 to 15 years or 11,000 hours, based on need. Staff will evaluate this equipment annually as part of the regular maintenance program. The equipment will further be evaluated after 5- 7 years and the appropriate equipment will be added to the 10 year capital plan based on this criteria and equipment. Alternative purchasing (ie. leasing, performing duties contractually, etc.) of equipment that does not receive heavy routine use or is specialized equipment will be considered before any purchase.

Medium Equipment:

The medium equipment includes items such as the jet rodder, 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 will evaluate this equipment annually as part of the regular maintenance program. The equipment will further be evaluated after 5- 7 years and the appropriate equipment will be added to the 10 year capital plan based on this criteria and equipment. Alternative purchasing (ie. leasing, performing duties contractually, etc.) of equipment that does not receive heavy routine use or is specialized equipment will be considered before any purchase.

Small Equipment:

The 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 will evaluate this equipment annually as part of the regular maintenance program. The equipment will further be evaluated 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:

1. Replace failing water main with a history of at least three documented main breaks resulting from corrosion within 1000 feet of pipe.
2. Install new or replace existing water mains with larger diameter mains throughout the Village where applicable. Water mains shall be identified by the Village water model analysis and will improve flow rates, system pressure, eliminate dead end water supply and improve pressures during periods of peak water demands (fire flows, warm weather, etc.).
3. Replace 4" water mains with larger diameter mains to improve system performance during water main breaks and new main construction. These mains shall be prioritized during review of the Village water model analysis and engineering recommendations.

Operation and Maintenance:

1. Replace up to five defective hydrants identified in the hydrant flushing program annually.
2. Replace three water valves annually to improve system performance during water main breaks or water main construction.
3. Perform a corrosion protection survey and evaluation of the thirty inch transmission main every three years. (Engineering Recommendation)
4. Update the Village hydraulic water model every five years in accordance with industry standards. (Engineering Recommendation)

Water Storage:

1. Clean and inspect the concrete water storage reservoirs every five years.
2. Perform necessary repairs identified during the cleaning and tank inspections. Repairs shall be performed in accordance with professional recommendations and industry standards.

Water Supply:

1. Perform a water model study of the Village flow requirements and evaluate the feasibility of an emergency water interconnection.

SANITARY SYSTEM

Operation and Maintenance:

1. 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:

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

STORMWATER SYSTEM

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

Provide Regular Maintenance and inspection of 10% of existing storm sewers within the Village limits which includes cleaning and televising to help incorporate future utility repairs into the road resurfacing project.

Storm Sewer Replacement and Maintenance:

1. Televising and Inspect 3,000 –4,000 linear feet of Storm Sewers annually in conjunction with future road replacement projects.
2. Rehabilitate approximately 1,000 ft. of the storm sewer system annually to extend the useful lives of “fair” condition storm sewers in order to save money on future sewer replacement projects while also coordinating with future road improvement programs.

Operations and Maintenance:

1. Clean and inspect approximately 100-130 (10%) catch basins annually within the Village for a period of 10 years. Upon completion, annually recommend improvements to be placed into the in the storm sewer re-lining program.

Private Property Programs:

1. Implement annual storm water Best Management Practices (BMPs) to improve local private property drainage issues. The Storm water BMP program would allow the Village to assist residents in improving minor drainage and flooding problems by implementing relatively cost solutions.

Drainage Improvements:

Implement key storm sewer improvements that will minimize the depth, duration and extent of street flooding as much as practical, provided the Village’s budgetary constraints.

Phase Drainage improvements for installation with road and water main improvements.

Implement alternatives to storm sewer installation that would reduce the cost of drainage improvements. These alternatives may include storm water detention and/or small-scale distributed BMP’s that would reduce the amount of runoff.

Additional Storm Sewer System Goals:

Additionally, the following is a list of goals which will be implemented in order to provide a more functional and efficient storm sewer system:

Establish and recognize areas of infrastructure that need improvement.
Perform a village wide storm sewer study every 10 years to determine the existing capacity of the villages storm sewer system for a variety of events and identify any desired improvements.

Establish a prioritization system of upgrading deficient infrastructure.

Program long term needs into existing Capital Improvement Plan.

Detect and eliminate unauthorized discharges to the storm system.

Detect and control Construction Site Runoff. Enforce a program to address discharges of post-construction storm water runoff from new development and redevelopment areas.

Develop strategies to enhance water quality and create a quality living environment

Develop “public education and outreach” including distributing educational materials and performing outreach to inform citizens about the impacts polluted storm water can have on water quality.

Participate in local watershed groups to help the region develop and implement policies and projects that protect and enhance the Villages drainage system and natural resources.

Maintain the integrity of ecosystem health, green infrastructure measures and low impact development should be pursued on these parcels. Green infrastructure measures include such things as permeable pavers, filter strips, bio swales, depressed landscape islands, rainwater harvesting, etc.

Promote “good housekeeping” for Public Works operations. This includes training municipal staff on pollution prevention measures and techniques, such as regular street sweeping, reduction in the use of pesticides and street salt, and frequent catch-basin cleaning.

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 uses will be considered in planning all capital improvements.

Roofs will be evaluated every 10 years for maintenance and repair needs, and recommendations will be appropriated in future years.

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

Exteriors of buildings will be painted every 20 years.

Interiors of buildings will be painted every 20 years.

PARKS AND PATHS

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

Parks:

Annually inspect all of the Village parks with the Park Board. Upon inspections, gather input for future Amenities.

Inspect and evaluate all existing Playground equipment annually with a goal of making all needed immediate repairs and scheduling future playground replacement plans.

Inspect and repair all existing hardscape in Village parks annually.

Affirm the community's commitment to responsible land use and stewardship of the natural environment.

Manage Village owned lands within existing parks.

Develop a tree care plan to ensure that the investments made in planting parkways trees is balanced with a plan for long-term care of trees. This is particularly important as it relates to controlling pest infestations such as the Emerald Ash Borer that has eliminated entire tree canopies in some communities.

Develop and adopt a Park and Paths Plan that will guide the development and enhancement of the Village's parks and trails and ensures the elements are continually assessed, maintained, and upgraded to sustain Lincolnshire's image as an attractive small town and walkable community.

Ensure that parks within the Village are accessible and provide balanced recreation opportunities for all residents of all ages.

Protect and preserve open spaces, natural areas, and other elements of "green infrastructure", while also protecting critical environmental areas, and enhancing natural beauty.

Prohibit the removal of mature, healthy trees on a development site wherever possible, and require replacement of trees to achieve equivalent canopy cover.

Paths:

Inspect all Village bike paths annually. Upon completion of inspections, recommend improvements as needed.

Inspect all Village bike path signs annually. Upon completion of inspections, recommend improvements as needed.

Develop and maintain a safe, efficient, and comprehensive trail system that meets the human and social service needs of our most important resource...our residents.

Develop a high quality, interconnected trail system that create walkable, interconnected neighborhoods while providing recreation and transportation as a means to link parks and open space together.

Develop priorities for a system of parks and trails within the Village including location, development, and connectivity.

Identify a possible need for additional study on alternative trail uses.

Provide and maintain directional and way finding signs to community facilities and local places of interest including the downtown area.

Recognize the potential to partner with other agencies, including local schools, Lake County Forest Preserve District and IDOT to ultimately identify opportunities and achieve greater efficiency.

-Intentionally left blank-

Summary of Capital Funds

Fund	Fiscal Year	10-Year Total										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
Facilities	\$766,000	\$253,000	\$346,500	\$247,000	\$320,000	\$45,000	\$175,000	\$300,000	\$175,000	\$160,000	\$400,000	\$2,421,500
Equipment	\$287,000	\$65,000	\$269,818	\$119,672	\$34,500	\$78,000	\$165,000	\$152,000	\$217,000	\$216,500	\$220,000	\$1,537,490
Furniture & Fixtures	\$50,000	\$20,000	\$0	\$0	\$10,000	\$0	\$24,000	\$0	\$0	\$70,000	\$110,000	\$234,000
Infrastructure-Storm Sewer	\$128,000	\$445,000	\$125,000	\$592,000	\$295,000	\$222,000	\$305,000	\$275,000	\$180,000	\$95,000	\$370,000	\$2,904,000
Infrastructure-Water	\$774,300	\$1,301,000	\$1,054,926	\$2,068,500	\$1,578,000	\$1,548,500	\$1,002,500	\$961,500	\$937,000	\$831,000	\$2,128,000	\$13,410,926
Infrastructure-Sanitary	\$277,500	\$262,000	\$294,500	\$304,000	\$312,000	\$321,500	\$594,500	\$363,000	\$288,500	\$297,000	\$304,500	\$3,341,500
Infrastructure-Roadways	\$490,000	\$927,500	\$398,250	\$1,307,500	\$520,842	\$678,462	\$800,122	\$986,332	\$419,842	\$431,250	\$507,500	\$6,977,600
Infrastructure-Parks & Paths	\$676,500	\$1,107,000	\$654,000	\$502,000	\$327,000	\$272,000	\$434,000	\$214,000	\$326,000	\$260,000	\$110,000	\$4,206,000
Vehicle Replacement	\$312,000	\$360,000	\$345,000	\$399,000	\$396,300	\$339,000	\$213,000	\$225,500	\$375,000	\$233,000	\$272,000	\$3,157,800
Total	\$3,761,300	\$4,740,500	\$3,487,994	\$5,539,672	\$3,793,642	\$3,504,462	\$3,713,122	\$3,477,332	\$2,918,342	\$2,593,750	\$4,422,000	\$38,190,816

Facilities -Capital

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2016	
PWF	07	07-01-80-2009	Facilities Improvement - W/S	Roof Replacement- East Side Reservoir		
PWF	07	07-01-80-2105	Facilities Improvement - PWF	Roof Replacement PW		
Village Hall	51	51-05-61-9040	Facilities Improvement - VH	Cont Srv- Painting Interior Garage VH	\$9,965 \$10,000	
PWF	51	51-25-61-9040b	Facilities Improvement - PWF	Cont Srv- Painting Interior PW Office		
Village Hall	51	51-25-61-9040c	Facilities Improvement - VH	Cont Srv- Painting Exterior Village Hall	\$18,000	
PWF	51	51-25-61-9040d	Facilities Improvement - PWF	Cont Srv- Painting Interior PW Garage		
PWF	51	51-25-61-9040e	Facilities Improvement - PWF	Cont Srv- Painting Exterior PWF		
PWF	51	51-25-61-9041	Facilities Improvement - PWF	Cont Srv- Painting Diesel Tank		
Village Hall	51	51-25-61-9042	Facilities Improvement - VH	Cont Srv- Interior Painting- VH		
Village Hall	51	51-25-61-9042	Facilities Improvement - VH	Cont Srv- Interior Painting- Police Department Offices		
Village Hall	51	51-21-84-5xx0	Facilities Improvement - VH	Aeration System Installation		
Rivershire	51	51-25-61-9206	Facilities Improvement - Rivershire	Building Repairs - School District #103	\$10,000 \$10,000	
PWF	51	51-25-61-9208	Facilities Improvement - PWF	Cont Srv- HVAC Assessment- PWF		
Village Hall	51	51-25-80-2103	Facilities Improvement - VH	Shake Roof Replacement	\$560,000 \$650,000	
Village Hall	51	51-25-80-2112	Facilities Improvement - VH	Carpet Replace Village Hall		
Village Hall	51	51-25-80-2117	Facilities Improvement - VH	Front Reception Area VH	40000	
PWF	51	51-25-80-2206	Facilities Improvement - PWF	HVAC Improvements PWF		
PWF	51	51-25-80-2207	Facilities Improvement - PWF	Exterior Airline Installation- PWF	\$0 \$5,000	
PWF	51	51-25-80-2208	Facilities Improvement - PWF	Overhead Door Replacement	\$15,420 \$20,000	
Village Hall	51	51-25-80-2380	Facilities Improvement - VH	HVAC A/C & Controller Replacement- VH		
Village Hall	51	51-25-80-2382	Facilities Improvement - VH	HVAC Boiler Replacement- VH		
Village Hall	51	51-25-80-2437	Facilities Improvement - VH	Kitchen Area Refinish- VH		
Village Hall	51	51-25-80-2721	Facilities Improvement - VH	Security Improvements- VH		
PWF	51	51-25-80-4009	Facilities Improvement - PWF	Security System- PWF		
Village Hall	51	51-25-80-4016	Facilities Improvement - VH	Garage Door Opener Motors Replacement PD	\$7,925 \$13,000	
Village Hall	51	51-25-80-4018	Facilities Improvement - VH	Faucet & Flush Valves- Village Hall		
PWF	51	51-25-80-4020	Facilities Improvement - PWF	Garage Door Opener Motors Replace- PWF		
PWF	51	51-25-80-4026	Facilities Improvement - PWF	PWF Building Lighting Upgrades		
Village Hall	51	51-25-80-40xx	Facilities Improvement - VH	Handicap accessible upgrades		
PWF	51	51-25-80-6010	Site Improvements - PWF	Site Improvements- PWF		
PWF	51	51-25-80-6015	Facilities Improvement - PWF	Public Works Parking Lot Resurface		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH	Village Hall Parking Lot, Sidewalk, Curb Improvements		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH	Board Room and Media Room Upgrades		
45 Londonderry	51	51-25-80-6017	Facilities Improvement - 45 Londonderry	Security Gate		
Grand Total					\$603,310	\$766,000

Motor Fuel Tax Fund	03	\$0	\$0
Water and Sewer Fund	07	\$0	\$0
General Capital Fund	51	\$603,310	\$766,000
GRAND TOTAL		\$603,310	\$766,000

Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	10 Year Total
		\$75,000								\$75,000
\$225,000	\$275,000									\$500,000
	\$4,000									\$4,000
										\$0
	\$27,000									\$27,000
		\$12,000								\$12,000
				\$10,000						\$10,000
\$10,000		\$50,000		\$10,000						\$70,000
	\$7,500									\$7,500
	\$10,000									\$10,000
										\$0
	\$8,000									\$8,000
										\$0
			\$55,000							\$55,000
										\$0
		\$100,000								\$100,000
										\$0
							\$25,000	\$30,000		\$55,000
							\$150,000	\$130,000		\$130,000
	\$15,000									\$150,000
										\$15,000
				\$25,000						\$25,000
			\$30,000							\$30,000
										\$0
\$18,000			\$20,000							\$20,000
										\$18,000
						\$50,000				\$50,000
		\$10,000			\$150,000	\$250,000				\$410,000
			\$215,000							\$215,000
									\$300,000	\$300,000
									\$75,000	\$75,000
									\$25,000	\$25,000
\$253,000	\$346,500	\$247,000	\$320,000	\$45,000	\$175,000	\$300,000	\$175,000	\$160,000	\$400,000	\$2,421,500

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$225,000	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
\$28,000	\$325,000	\$172,000	\$320,000	\$45,000	\$175,000	\$300,000	\$175,000	\$160,000	\$400,000	\$2,100,000
\$253,000	\$325,000	\$247,000	\$320,000	\$45,000	\$175,000	\$300,000	\$175,000	\$160,000	\$400,000	\$2,400,000

Equipment -Capital

Replacement Schedule	Acct. #	Project Name	Brief Description	Equip #	Year End Projection	Fiscal Year 2016
07	07-01-80-7007	Small Equipment Replacement	Misc. Wheel Balancer			
51	51-05-80-3008	Police	Equip- Veh Retrofits		\$11,000	\$15,000
51	51-05-80-3010	Police	Equip- Radar Units			\$5,000
51	51-05-80-3011	Police	Equip- AED			\$0
51	51-05-80-3013	Police	Livescan Electronic Fingerprint System			
51	51-21-80-3261	Medium Equipment Replacement	Trailer (blue) # 261	261		
51	51-21-80-3262	Medium Equipment Replacement	Trailer (Wells Cargo) # 262	262		
51	51-21-80-3263	Medium Equipment Replacement	Trailer (Dynaweld) # 263	263		
51	51-21-80-3264	Medium Equipment Replacement	Trailer (Wells Cargo) # 264	264		
51	51-21-80-3265	Medium Equipment Replacement	Trailer (Conkhrite 4000) # 265	265	\$6,655	\$10,000
51	51-21-80-3316	Large Equipment Replacement	Tractor (Kubota mini-excavator) # 316	316		
51	51-21-80-3320	Large Equipment Replacement	Tractor JCB Highbred skidsteer # 320	320		
51	51-21-80-3325	Large Equipment Replacement	Fork Lift Nissan # 325	325		
51	51-21-80-3404	Large Equipment Replacement	Leaf Machine (25 Yard) # 404	404		
51	51-21-80-3405	Large Equipment Replacement	Leaf Machine (14 Yard) # 405	405		
51	51-21-80-3406	Large Equipment Replacement	Leaf Machine (14 Yard) # 406	406		
51	51-21-80-3415	Medium Equipment Replacement	Utility Cart (Arctic Cat) # 415	415		
51	51-21-80-3417	Medium Equipment Replacement	Utility Cart (Bobcat) # 417	417		
51	51-21-80-3418	Medium Equipment Replacement	Utility Cart (Club Car) # 418	418		
51	51-21-80-3502	Large Equipment Replacement	Sewer Flusher # 502	502	\$144,796	\$170,000
51	51-21-80-3509	Large Equipment Replacement	Mower w/ Conversion (Toro 7210) # 509	509		
51	51-21-80-3600	Large Equipment Replacement	Chipper # 600	600		
51	51-21-80-3700	Medium Equipment Replacement	Utility Cart (Kubota RTV 1100) # 700	700		
51	51-21-80-3701	Medium Equipment Replacement	Turf Maint. Topdresser (TURFCO 85460) # 701	701		
51	51-21-80-3704	Large Equipment Replacement	Tractor (Kubota L5740) # 704	704		
51	51-21-80-3705	Medium Equipment Replacement	Misc. Portable Message Board (Ver-mac) # 705	705		
51	51-21-80-3706	Medium Equipment Replacement	Utility Cart (Workman MDX) # 706	706	\$10,420	\$17,000
51	51-21-80-3707	Medium Equipment Replacement	Turf Maint. Riding Mower (Toro 3505D) # 707	707		
51	51-21-80-3708	Medium Equipment Replacement	Turf Maint. Infield Machine (Toro Sandpro 540) # 708	708		
51	51-21-80-3709	Large Equipment Replacement	Tractor (Kubota Mini-loader) # 709	709		
51	51-21-80-3710	Medium Equipment Replacement	Turf Maint. Spreader (Lely L1250) # 710	710	\$4,285	\$15,000
51	51-21-80-3711	Medium Equipment Replacement	Turf Maint. Slit Seeder (Befco) # 711	711		
51	51-21-80-3712	Large Equipment Replacement	Turf Maint. Aerator (Wiedenmann) # 712	712		
51	51-21-80-3713	Medium Equipment Replacement	Turf Maint. Aerator (Ryan 544317) # 713	713		
51	51-21-80-3736	Small Equipment Replacement	Misc. Concrete Saw # 736	736		
51	51-21-80-3790	Large Equipment Replacement	Hydraulic Truck Lift # 790	790	\$48,670	\$50,000
51	51-21-80-37jcb	Small Equipment Replacement	JCB Forklift Attachment	New		
51	51-21-80-37mes	Medium Equipment Replacement	Misc. Messag Board (new)	New		
51	51-21-80-37mpw	Small Equipment Replacement	Misc. Pressure Washer	1		
51	51-21-80-37tir	Small Equipment Replacement	Misc. Tire Changer			
51	51-21-80-38cc	Small Equipment Replacement	Chipper cap	New		
51	51-22-80-3667	Small Equipment Replacement	Ryan Lawnaire Sod Cutter Replacement # 667	667		
51	51-22-80-3702	Medium Equipment Replacement	Pioneer Line Painter/Rider # 702	702		
51	51-22-80-37sn	Medium Equipment Replacement	Toro 7210 Snowplow Attachment	New		
51	51-25-80-3014	Village Hall	Equip- Workout Room		\$5,000	\$5,000
51	51-25-80-????	Trailer mounted generator	Trailer mounted generator	New		
51	51-25-80-????	Medium Equipment Replacement	600 Gallon Water Wagon	501		
51	51-25-80-????	Small Equipment Replacement	Core Cut Concrete Saw	736		

GRAND TOTAL				\$230,826	\$287,000
Motor Fuel Tax Fund	03	\$0	\$0		
Water and Sewer Fund	07	\$0	\$0		
General Capital Fund	51	\$230,826	\$287,000		
GRAND TOTAL				\$230,826	\$287,000

Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	10 Year Total
								\$10,000		\$10,000
	\$13,000	\$13,000	\$19,500	13000						\$58,500
										\$0
	\$11,818	\$12,172								\$23,990
\$28,000										\$28,000
		\$7,000								\$7,000
					\$20,000					\$20,000
						\$20,000				\$20,000
							\$15,000			\$15,000
								\$15,000		\$15,000
							\$77,000			\$77,000
					\$90,000					\$90,000
						\$15,000				\$15,000
							\$115,000			\$115,000
						\$92,000				\$92,000
							\$95,000			\$95,000
								\$18,500		\$18,500
	\$25,000							\$28,000		\$53,000
	\$12,000						\$15,000			\$27,000
									\$185,000	\$185,000
	\$50,000									\$50,000
				\$40,000						\$40,000
				\$25,000						\$25,000
					\$20,000					\$20,000
		\$46,000								\$46,000
	\$25,000									\$25,000
						\$20,000				\$20,000
\$30,000										\$30,000
	\$25,000									\$25,000
	\$88,000									\$88,000
										\$0
								\$20,000		\$20,000
					\$35,000					\$35,000
						\$15,000				\$15,000
								\$10,000		\$10,000
										\$0
		\$8,000								\$8,000
		\$28,000								\$28,000
							\$10,000			\$10,000
						\$10,000				\$10,000
\$7,000										\$7,000
		\$5,500								\$5,500
			\$15,000							\$15,000
	\$20,000									\$20,000
										\$0
									\$20,000	\$20,000
									\$7,500	\$7,500
									\$7,500	\$7,500
\$65,000	\$269,818	\$119,672	\$34,500	\$78,000	\$165,000	\$152,000	\$217,000	\$216,500	\$220,000	\$1,537,490
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000
\$65,000	\$269,818	\$119,672	\$34,500	\$78,000	\$165,000	\$152,000	\$217,000	\$206,500	\$220,000	\$1,527,490
\$65,000	\$269,818	\$119,672	\$34,500	\$78,000	\$165,000	\$152,000	\$217,000	\$216,500	\$220,000	\$1,537,490

Furniture & Fixtures -Capital

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2016
Village Hall	51	51-25-80-4019	Facilities Improvement - VH		
PWF	51	51-25-80-4022	Facilities Improvement - PWF		
Village Hall	51	51-25-80-4023	Facilities Improvement - VH		
Various	51	51-25-80-4024	Facilities Improvement - VH & PWF	\$31,115	\$50,000
PWF	51	51-25-80-4023	Facilities Improvement - PWF		
Village Hall	51	51-25-80-40XX	Facilities Improvement - VH		
PWF	51	51-25-80-40XX	Facilities Improvement - PWF		
Village Hall	51	51-25-80-4025	Facilities Improvement - VH		
Grand Total				\$31,115	\$50,000

Motor Fuel Tax Fund	03	\$0	\$0
Water and Sewer Fund	07	\$0	\$0
General Capital Fund	51	\$31,115	\$50,000
GRAND TOTAL		\$31,115	\$50,000

	1	2	3	4	5	6	7	8	9	9	
Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2026	10 Year Total
											\$0
			\$10,000						\$20,000		\$30,000
\$20,000					\$12,000						\$32,000
								\$20,000			\$20,000
										\$15,000	\$15,000
								\$50,000			\$50,000
									\$75,000		\$75,000
					\$12,000						\$12,000
\$20,000	\$0	\$0	\$10,000	\$0	\$24,000	\$0	\$0	\$70,000	\$110,000	\$110,000	\$234,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$20,000	\$0	\$0	\$10,000	\$0	\$24,000	\$0	\$0	\$70,000	\$110,000	\$110,000	\$234,000
\$20,000	\$0	\$0	\$10,000	\$0	\$24,000	\$0	\$0	\$70,000	\$110,000	\$110,000	\$234,000

Infrastructure: Storm Sewer Improvements - Capital

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2016	
	51	51-21-84-5110	Infrastructure - Storm Sewer	Infra- Storm Sewer Lining	\$20,000	
	51	51-21-84-5111	Storm Sewer Improvement	77 Cumberland to 90 Lincolnshire (New Repair)	\$15,000	
54-78 Lincolnshire	51	51-21-84-5112	Storm Water Engineering	DPR Bank Stabilization Project - Phase II, Surveying, Easements		
54-78 Lincolnshire	51	51-21-84-5113	Storm Sewer Improvement	DPR Bank Stabilization Project - Phase I, Construction		
Lincolnshire Creek and Coventry South	51	51-21-84-5114	Storm Water Engineering	Lincolnshire Creek - Coventry / South - Phase I & II	50000	
Various Locations	51	51-21-84-6501	Detention Basin Engineering	Detention Basin Engineering Study	\$10,000	
Various Locations	51	51-21-84-5xx01	Detention Basin Construction	Detention Basin Construction		
12 Queensway	51	51-21-84-5xx02	Storm Sewer Improvement	Storm Line Replacement - (above ditchline)		
54-78 Lincolnshire	51	51-21-84-5xx03	Storm Sewer Improvement	DPR Bank Stabilization Project - Phase II, Construction		
Lincolnshire Creek and Coventry South	51	51-21-84-5xx04	Storm Sewer Improvement	Lincolnshire Creek - Coventry / South - Phase III		
Lincolnshire Creek and Coventry South	51	51-21-84-5xx05	Storm Sewer Improvement	Lincolnshire Creek - Coventry / South - Construction		
53-95 Lincolnshire Drive West Side	51	51-21-84-5xx10	Stream Bank Improvement	Water Inflated Property Protectors		
4 Queensway to ESR	51	51-21-84-5xx12	Storm Water Engineering	Ditchline/Detention Phase I&II		
Kings Cross from Brunswick to Canterbury	51	51-21-84-5xx13	Storm Sewer Lining Project	Pipe Lining - 570 Feet of 42"		
4 Queensway to ESR	51	51-21-84-5xx14	Stream Bank Improvement	Ditchline/Detention Construction		
4 Queensway to ESR	51	51-21-84-5xx15	Stream Bank Improvement	Ditchline/Detention Phase III		
15 Grendier Ct to 18 Portshire	51	51-21-84-5xx16	Storm Sewer Improvements	Grenadier/Portshire - Replace Existing Line		
Rear yard 17, 19, 21 Mayfair	51	51-21-84-5xx17	Storm Water Engineering	Mayfair Detention and Storm Line Phase I & II		
Rear yard 17, 19, 21 Mayfair	51	51-21-84-5xx19	Storm Water Engineering	Mayfair Detention and Storm Line Construction		
Rear yard 17, 19, 21 Mayfair	51	51-21-84-5xx20	Storm Sewer Improvements	Mayfair Detention and Storm Line Phase III		
Rear yard 74 Hickory Lane to Cedar	51	51-21-84-5xx21	Storm Water Engineering	Hickory Phase I,II, and III for storm line		
Rear yard 74 Hickory Lane to Cedar	51	51-21-84-5xx22	Storm Water Engineering	Hickory Storm Line - Construction		
Dukes area	51	51-21-84-5xx23	Storm Water Engineering	Storm Sewers Investigation - Dukes Area		
41 KC to Cant.	51	51-21-84-5xx24	Storm Water Improvement	Kings Cross - Drainage Ditch Construction (rear yard)		
PWF	51	51-21-84-5xx25	Facilities Improvement - PWF	Storm Pipe Installation		
128 Surrey Lane	51	51-21-84-5xx26	Storm Water Engineering	128 Surrey Lane - Pipe, ditch, det. Phase I & II		
128 Surrey Lane	51	51-21-84-5xx27	Storm Sewer Improvement	128 Surrey Lane - Pipe, ditch, det.Construction		
128 Surrey Lane	51	51-21-84-5xx28	Storm Sewer Improvement	128 Surrey Lane - Pipe, ditch,det.Phase III		
Lincolnshire Creek and Coventry North	51	51-21-84-5xx29	Storm Water Engineering	Lincolnshire Creek - Londonderry North - Phase I & II		
Lincolnshire Creek and Coventry North	51	51-21-84-5xx30	Storm Water Engineering	Lincolnshire Creek - Londonderry North - Construction and Construction Engineering		
Villagewide	51	51-21-84-5xx31	Storm Sewer Study	Study of capacity of storm sewer capcity		
Grand Total					\$95,000	\$128,000

Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	10 Year Total
\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$200,000
		\$25,000			\$210,000					\$210,000
		\$100,000								\$100,000
										\$0
\$15,000	\$15,000	\$15,000				\$10,000	\$10,000			\$65,000
\$40,000	\$35,000	\$35,000			\$75,000					\$185,000
\$35,000										\$35,000
			\$100,000							\$100,000
\$35,000										\$35,000
\$300,000										\$300,000
						\$160,000				\$160,000
	\$35,000									\$35,000
	\$20,000									\$20,000
		\$350,000								\$350,000
		\$47,000								\$47,000
			\$40,000							\$40,000
			\$15,000							\$15,000
				\$150,000						\$150,000
				\$15,000						\$15,000
				\$12,000						\$12,000
				\$15,000						\$15,000
				\$10,000						\$10,000
						\$75,000				\$75,000
										\$0
						\$10,000				\$10,000
							\$125,000			\$125,000
							\$25,000			\$25,000
								\$75,000		\$75,000
									\$350,000	\$350,000
			\$120,000							\$120,000
\$445,000	\$125,000	\$592,000	\$295,000	\$222,000	\$305,000	\$275,000	\$180,000	\$95,000	\$370,000	\$2,904,000

Motor Fuel Tax Fund	03	\$0	\$0
Water and Sewer Fund	07	\$0	\$0
General Capital Fund	51	\$95,000	\$128,000
GRAND TOTAL		\$95,000	\$128,000

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$445,000	\$125,000	\$592,000	\$295,000	\$222,000	\$305,000	\$275,000	\$180,000	\$95,000	\$370,000	\$2,904,000
\$445,000	\$125,000	\$592,000	\$295,000	\$222,000	\$305,000	\$275,000	\$180,000	\$95,000	\$370,000	\$2,904,000

Infrastructure: Water Improvements-Capital

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2016
	07 07-01-61-4502	Water System Engineering	Prof Serv- Corrosion Survey Transmission Main 30"		
Various Locations	07 07-01-61-4503	Engineering	Prof Serv Eng- Water Alternative Wat Source & Dist Sys Analysis		
	07 07-01-61-9122	Water Station Improvement	Cont Serv- Reservoir Clean & Inspect Reservoir Cleaning and Inspections - Eastside and Westside	\$20,000	\$20,000
	07 07-01-80-9900		Loan Payments	\$187,300	\$187,300
ESR	07 07-01-81-3001a	Water Facility Improvement	Generator Replacement		
WSR	07 07-01-81-3001b	Water Facility Improvement	Generator Replacement		
	07 07-01-81-5001	Water Meter Improvement	Automated Meter Reading System	\$360,000	\$360,000
	07 07-01-81-5008	Water System Engineering	Hydraulic Water Modeling (Software and Calibration)		
70 Jamestown Ln to 100 Village Green	07 07-01-81-5022	Water Infrastructure Improvement	Jamestown Loop Water Phase I,II,III & Construct		\$149,000
Pembroke from Riverwoods to Astor	07 07-01-81-5023	Engineering	Pembroke Watermain Replace Design & Bid	\$58,000	\$58,000
Pembroke from Riverwoods to Astor	07 07-01-81-b002	Engineering	Pembroke Watermain Replace Const. Eng.		
Pembroke from Riverwoods to Astor	07 07-01-81-b003	Water Infrastructure Improvement	Pembroke Watermain Replace Construction		
TBD	07 07-01-81-c001	Engineering	Inter-connection Water Design & Bid		
TBD	07 07-01-81-c002	Engineering	Inter-connection Water Const. Eng.		
TBD	07 07-01-81-c003	Water Infrastructure Improvement	Inter-connection Water Construction		
Westminster Way from ESR to Canterbury and	07 07-01-81-d001	Engineering	Westminster Watermain Replace Design & Bid		
Westminster Way from ESR to Canterbury and	07 07-01-81-d002	Engineering	Westminster Watermain Replace Const. Eng.		
Westminster Way from ESR to Canterbury and	07 07-01-81-d003	Water Infrastructure Improvement	Westminster Watermain Replace Construction		
Canterbury, Regent, Kings Cross, Buckingham	07 07-01-81-e001	Engineering	Crosstown Watermain Design & Bid		
Canterbury, Regent, Kings Cross, Buckingham	07 07-01-81-e002	Engineering	Crosstown Watermain Const. Eng.		
Canterbury, Regent, Kings Cross, Buckingham	07 07-01-81-e003	Water Infrastructure Improvement	Crosstown Watermain Construction		
Riverwoods Road - Duffy Lane to Half Day Ro	07 07-01-81-f001	Engineering	Riverwoods S. Watermain Replace Design & Bid		
Riverwoods Road - Duffy Lane to Half Day Ro	07 07-01-81-g001	Water Infrastructure Improvement	Riverwoods S. Watermain Replace Construction		
Riverwoods Road - Duffy Lane to Half Day Ro	07 07-01-81-g002	Engineering	Riverwoods S. Watermain Replace Const. Eng.		
Riverwoods Road - Half Day Road to Brampto	07 07-01-81-h001	Engineering	Riverwoods N. Watermain Replace - Design & Bid		
Riverwoods Road - Half Day Road to Brampto	07 07-01-81-xx01	Water Infrastructure Improvement	Riverwoods N Watermain Replace Construction		
Riverwoods Road - Half Day Road to Brampto	07 07-01-81-xx02	Engineering	Riverwoods N. Watermain Replace Constr. Eng.		
Rte. 21 from Olde Half Day Road to Marriott D	07 07-01-81-xx03	Water System Engineering	Rte. 21 Watermain Replacement Design & Bid		
Rte. 21 from Olde Half Day Road to Marriott D	07 07-01-81-xx04	Water Infrastructure Improvement	Rte. 21 Watermain Replace Const. Eng.		
Rte. 21 from Olde Half Day Road to Marriott D	07 07-01-81-xx05	Water Infrastructure Improvement	Rte. 21 Watermain Replace Construction		
ESR	07 07-01-81-xx06	Water Facility Improvement	Variable Speed Motor Drive - Replacement		
WSR	07 07-01-81-xx07	Water Facility Improvement	Variable Speed Motor Drive- New		
ESR	07 07-01-81-xx08	Water Facility Improvement	Variable Speed Motor Drive - Replacement		
Whitmore to Brampton and Northampton	07 07-01-81-xx09	Watermain System Engineering	Whitmore Watermain loop Design & Bid		
Whitmore to Brampton and Northampton	07 07-01-81-xx10	Engineering	Whitmore Watermain loop- Const. Eng.		
Whitmore to Brampton and Northampton	07 07-01-81-xx11	Water Infrastructure Improvement	Whitmore Watermain loop Construction		
NA	07 07-01-81-xx12	Water Infrastructure Improvement	SCADA System Replacement		
Prairie from Brockman to Port Clinton	07 07-01-81-xx13	Engineering	Prairie Watermain loop Design & Bid		
Prairie from Brockman to Port Clinton	07 07-01-81-xx14	Water Infrastructure Improvement	Prairie Watermain loop - Construction		
Windsor to Suffield Square	07 07-01-81-xx15	Engineering	Windsor Watermain loop Design & Bid		
Windsor to Suffield Square	07 07-01-81-xx16	Engineering	Windsor Watermain loop - Const. Eng.		
Windsor to Suffield Square	07 07-01-81-xx17	Water Infrastructure Improvement	Windsor Watermain loop Construction		
Oxford Drive, Yorkshire Drive - Halfday to Rive	07 07-01-81-xx18	Engineering	Oxford/Yorkshire Watermain Replace Design & Bid		
Oxford Drive, Yorkshire Drive - Halfday to Rive	07 07-01-81-xx18	Engineering	Oxford/Yorkshire Watermain Replace Const. Eng.		
Oxford Drive, Yorkshire Drive - Halfday to Rive	07 07-01-81-xx18	Water Infrastructure Improvement	Oxford/Yorkshire Watermain Replace Construction		

Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	10 Year Total
\$9,500			\$10,500			\$11,500				\$31,500
\$40,000										\$40,000
				\$23,000						\$23,000
\$186,000	\$90,926									\$276,926
\$130,000							\$157,500			\$157,500
										\$0
		\$23,000					\$26,000			\$49,000
										\$0
			\$58,000							\$58,000
\$95,000										\$95,000
\$781,500										\$781,500
	\$50,000									\$50,000
		\$82,500								\$82,500
		\$436,000								\$436,000
\$59,000										\$59,000
	\$90,000									\$90,000
	\$762,000									\$762,000
	\$62,000									\$62,000
		\$84,000								\$84,000
		\$1,380,000								\$1,380,000
		\$63,000								\$63,000
			\$1,416,000							\$1,416,000
			\$86,500							\$86,500
			\$65,000							\$65,000
				\$1,343,000						\$1,343,000
				\$90,000						\$90,000
				\$66,500						\$66,500
					\$93,000					\$93,000
					\$781,000					\$781,000
				\$26,000						\$26,000
					\$60,000					\$60,000
						\$28,000				\$28,000
					\$68,500					\$68,500
						\$90,000				\$90,000
						\$762,000				\$762,000
							\$260,000			\$260,000
							\$72,000			\$72,000
								\$758,000		\$758,000
							\$70,000			\$70,000
								\$90,000		\$90,000
								\$331,500		\$331,500
									\$73,000	\$73,000
									\$93,000	\$93,000
									\$2,035,000	\$2,035,000

Grand Total		\$625,300	\$774,300
--------------------	--	------------------	------------------

\$1,301,000	\$1,054,926	\$2,068,500	\$1,578,000	\$1,548,500	\$1,002,500	\$961,500	\$937,000	\$831,000	\$2,128,000	\$13,410,926
--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	------------------	------------------	------------------	--------------------	---------------------

Motor Fuel Tax Fund	03	\$0	\$0
Water and Sewer Fund	07	\$625,300	\$774,300
General Capital Fund	51	\$0	\$0
GRAND TOTAL		\$625,300	\$774,300

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,301,000	\$1,054,926	\$2,068,500	\$1,578,000	\$1,548,500	\$1,002,500	\$961,500	\$937,000	\$831,000	\$2,128,000	\$13,410,926
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,301,000	\$1,054,926	\$2,068,500	\$1,578,000	\$1,548,500	\$1,002,500	\$961,500	\$937,000	\$831,000	\$2,128,000	\$13,410,926

Infrastructure: Sanitary Sewer Improvements-Capital

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2016
Various	07-01-82-5010	Infrastructure - Sanitary Sewer	Miscellaneous Repairs	\$120,500	\$120,500
Various	07-01-82-5101	Sanitary Sewer Engineering	Engineering-Sanitary Sewer Rehabilitation	\$27,500	\$27,500
Various	07-01-82-5102	Infrastructure - Sanitary Sewer	Sanitary Sewer Lining Repairs	\$79,500	\$79,500
Various	07-01-82-5200	Sanitary Sewer Engineering	Sanitary Inflow & Infiltration Study	\$50,000	\$50,000
Milwaukee Avenue	07-01-82-xx01	Infrastructure Improvement	Sanitary Sewer Modifications - Milwaukee Ave.		
Old Mill C. Station	07-01-82-xx02	Lift Station Improvement	Pump Control System		
Northampton Station	07-01-82-xx03	Lift Station Improvement	Pump Control System		

Grand Total		\$277,500	\$277,500
--------------------	--	------------------	------------------

Motor Fuel Tax Fund	03	\$0	\$0
Water and Sewer Fund	07	\$277,500	\$277,500
General Capital Fund	51	\$0	\$0
GRAND TOTAL		\$277,500	\$277,500

Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	10 Year Total
\$100,000	\$127,500	\$132,000	\$135,500	\$140,000	\$144,000	\$148,000	\$152,000	\$156,500	\$160,000	\$1,395,500
\$80,000	\$82,500	\$85,000	\$87,000	\$89,500	\$33,500	\$34,500	\$35,500	\$36,500	\$37,500	\$601,500
\$82,000	\$84,500	\$87,000	\$89,500	\$92,000	\$95,000	\$98,000	\$101,000	\$104,000	\$107,000	\$940,000
										\$0
					\$242,000					\$242,000
					\$80,000					\$80,000
						\$82,500				\$82,500

\$262,000	\$294,500	\$304,000	\$312,000	\$321,500	\$594,500	\$363,000	\$288,500	\$297,000	\$304,500	\$3,341,500
------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	--------------------

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$262,000	\$294,500	\$304,000	\$312,000	\$321,500	\$594,500	\$363,000	\$288,500	\$297,000	\$304,500	\$3,341,500
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$262,000	\$294,500	\$304,000	\$312,000	\$321,500	\$594,500	\$363,000	\$288,500	\$297,000	\$304,500	\$3,341,500

Infrastructure: Roadways-Capital

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2016
Various Locations	03	03-01-88-5009	MFT	MFT Funding	\$175,000
	51	51-21-88-5019	Pavement Engineering	IMS Data - Village Wide Survey (5 Years)	\$0
	51	51-21-88-4005	Roadway Signage	Street Name Sign / Post Replacement	\$7,500
Berkshire (KC to 22), Robinhood, Friar, Tuck, Sherwood (Berk to May)	51	51-21-88-5020	Infrastructure	Road Resurfacing Project	\$178,500
	51	51-21-88-5021	Roadway Engineering	Phase 1 & 2 Engineering - Pembroke Project	\$51,000
Pembroke (Rvrwds to Astor)	51	51-21-88-5022	Infrastructure	Road Reconstruction Project	
Storybook Lane, Westminster Way (24') from Tri-state to Rte. 22)	51	51-21-88-5024	Infrastructure	Road Resurfacing Project	
Fox Trail, Bulb, Culdesac, Pheasant Row	51	51-21-88-5025	Roadway Engineering	Phase 1 & 2 Engineering - Fox Trail Project	
South Village Green	51	51-21-88-5026	Roadway Engineering	Phase 1 Engineering - Soil Investigation	
South Village Green	51	51-21-88-5027	Construction	Phase 2 and 3 - Construction	
Fox Trail, Bulb, Culdesac, Pheasant Row	51	51-21-88-5028	Infrastructure	Road Reconstruction Project	
	51	51-21-88-5029	Roadway Engineering	Phase 3 Engineering - Fox Trail Project	
Brampton E, Stafford, Brampton Courts, Abbey Road	51	51-21-88-5030	Infrastructure	Road Resurfacing Project	
	51	51-21-88-5031	Roadway Amenities	LED Streetlight Upgrades (1 of 3) - Corporate Center	
	51	51-21-88-5032	Roadway Engineering	Phase 1 and 2, Barclay Projects 2022/2023	
Marriott E (26'), Oxford N of Lancaster	51	51-21-88-5033	Infrastructure	Road Resurfacing Project	
	51	51-21-88-5034	Roadway Amenities	LED Streetlight Upgrades (2 of 3) - Corporate Center	
	51	51-21-88-5035	Roadway Amenities	Cul-De-Sac Enhancement Program (1 of 3)	
Barclay (40') (WT) (22 to Knights), Heathrow (36')	51	51-21-88-5036	Infrastructure	Road Resurfacing Project	
	51	51-21-88-5037	Roadway Engineering	Phase 3 Engineering - Barclay Project	
	51	51-21-88-5038	Roadway Amenities	LED Streetlight Upgrades (3 of 3) - Residential	
	51	51-21-88-5039	Roadway Amenities	Cul-De-Sac Enhancement Program (2 of 3)	
Barclay (40') (WT) (Aptak to Knights)	51	51-21-88-5040	Infrastructure	Road Resurfacing Project	
	51	51-21-88-5041	Roadway Engineering	Phase 3 Engineering - Barclay Project	
Rte. 21 OHD Rd to Marriott	51	51-21-88-5042	Roadway Amenities	Decorative Street Lighting (Part of Milwaukee Reconstruction)	
	51	51-21-88-5043	Roadway Amenities	Cul-De-Sac Enhancement Program (3 of 3)	
Farrinton Dr, CL, CT	51	51-21-88-5044	Infrastructure	Road Resurfacing Project	
Oakwood, Cedar, Hickory, Elmwood	51	51-21-88-5045	Infrastructure	Road Resurfacing Project	
Knightsbridge Reconstruct	51	51-21-88-50XX	Infrastructure	Road Resurfacing Project	
Grand Total				\$412,000	\$490,000

Motor Fuel Tax Fund	03	\$175,000	\$175,000
Water and Sewer Fund	07	\$0	\$0
General Capital Fund	51	\$237,000	\$315,000
GRAND TOTAL		\$412,000	\$490,000

Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	10 Year Total
\$335,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$1,910,000
\$40,000	\$0	\$0	\$0	\$0	\$43,400	\$0	\$0	\$0	\$0	\$83,400
\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$75,000
										\$0
										\$0
\$545,000										\$545,000
	\$140,250									\$140,250
	\$75,500									\$75,500
										\$0
										\$0
		\$1,050,000								\$1,050,000
		\$75,000								\$75,000
			\$129,342							\$129,342
			\$59,000							\$59,000
			\$150,000							\$150,000
				\$420,942						\$420,942
				\$60,500						\$60,500
				\$14,520						\$14,520
					\$420,342					\$420,342
					\$77,000					\$77,000
					\$62,000					\$62,000
					\$14,880					\$14,880
						\$502,342				\$502,342
						\$85,000				\$85,000
						\$201,250				\$201,250
						\$15,240				\$15,240
							\$237,342			\$237,342
								\$248,750		\$248,750
									\$325,000	\$325,000
\$927,500	\$398,250	\$1,307,500	\$520,842	\$678,462	\$800,122	\$986,332	\$419,842	\$431,250	\$507,500	\$6,977,600

\$335,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$1,910,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$592,500	\$223,250	\$1,132,500	\$345,842	\$503,462	\$625,122	\$811,332	\$244,842	\$256,250	\$332,500	\$5,067,600
\$927,500	\$398,250	\$1,307,500	\$520,842	\$678,462	\$800,122	\$986,332	\$419,842	\$431,250	\$507,500	\$6,977,600

Infrastructure: Parks & Paths-Capital

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2016	
Various	51	51-22-61-9088	Park Site Improvement	Tree Bank- Forestry	\$50,000	\$50,000
Various	51	51-22-80-5023	Grant Corridor Project	Corridor Enhancement Program-Stage 1 Medians		
Various	51	51-22-80-5024	Grant Corridor Project	Corridor Enhancement Program-ITEP Stage 2 Olde Half Day		
Various	51	51-22-80-5024	Grant Corridor Project	Corridor Enhancement Program-ITEP Stage 3		
Balzer Park	51	51-22-86-1101	Park Amenity Improvement	Balzer Tennis Court Resurface		
Balzer Park	51	51-22-86-1102	Park Amenity Improvement	Balzer Basketball Court Resurface		
Bicentennial Park	51	51-22-86-1201	Park Amenity Improvement	Bicentennial Playground Upgrades		
North Park	51	51-22-86-1401	Park Amenity Improvement	North Park - Baseball Foul Ball Netting		
North Park	51	51-22-86-1402	Park Amenity Improvement	North Park Tennis Court Resurface		
North Park	51	51-22-86-1403	Park Amenity Improvement	North Park Playground Upgrades		
Olde Mill Park	51	51-22-86-1503	Park Amenity Improvement	Olde Mill Playground Upgrades		
Spring Lake Park	51	51-22-86-1701	Park Amenity Replacement	Spring Lake Park - Water Toy Replacement		
Spring Lake Park	51	51-22-86-1702	Park Amenity Improvement	Spring Lake Basketball Court Resurface	\$8,000	\$8,000
Spring Lake Park	51	51-22-86-1703	Park Amenity Improvement	Spring Lake Playground Upgrades		
Spring Lake Park	51	51-22-86-1704	Park Amenity Improvement	Spring Lake Park Tennis Court Resurface		
Whytegate Park	51	51-22-86-1802	Park Amenity Improvement	Whytegate Basketball Court Resurface		
Whytegate Park	51	51-22-86-1803	Park Amenity Improvement	Whytegate Tennis Court Resurface		
Whytegate Park	51	51-22-86-1805	Park Amenity Improvement	Whytegate Park Playground Upgrades		
Downtown Area	51	51-22-86-1901	Land & Improvements	Pocket Park (Const & Eng)	\$0	\$188,500
North Park	51	51-22-86-2401	Park Site Improvement	North Park Covered Equipment Storage Replacement (Design and Construction)		
North Park	51	51-22-86-2402	Park Site Improvement	Cont Srv- Painting Exterior North Park		
North Park	51	51-22-86-2403	Park Site Improvement	Roof Replacement- North Park		
North Park	51	51-22-86-2404	Park Site Improvement	HVAC Replacements- North Park		
Spring Lake	51	51-22-86-2701	Park Site Improvement	Spring Lake Park HVAC Upgrades (Replace Heater, Add A/C)		
Spring Lake	51	51-22-86-2702	Park Site Improvement	Pavillion - Floors (Bathrooms) Spring Lake		
Spring Lake	51	51-22-86-2703	Park Site Improvement	Cont Srv- Painting Exterior Spring Lake		
North Park	51	51-22-86-4401	Park Site Improvement	North Park Electrical Upgrades	\$13,530	
North Park	51	51-22-86-4402	Park Site Improvement	North Park Athletic Field Lighting Upgrades		
Rivershire Park	51	51-22-86-4601	Park Site Improvement	Rivershire Fence Replacement		
Rivershire Park	51	51-22-86-4603	Facilities Improvement	Garage Door Opener Motors Replace- Rivershire		
Spring Lake Park	51	51-22-86-4701	Park Amenity Replacement	Spring Lake Park Tennis Court - Fence Fabric	\$10,000	\$10,000
Spring Lake Park	51	51-22-86-4702	Park Site Improvement	Spring Lake Parking Lot Light Replacement		
Whytegate Park	51	51-22-86-4801	Park Site Improvement	Whytegate Park Fence Relocation-Clearing		
Various	51	51-22-86-4902	Land & Improvements	Jamestown Lane Pedestrian Signal	\$0	\$70,000
Various	51	51-22-86-5024	Grant Corridor Project	Corridor Enhancement Program-Entrance Signs	\$375,000	\$250,000
North Park	51	51-22-86-5401	Park Site Improvement	North Park Granite Path Resurfacing		
Various	51	51-22-86-5902	Path System Improvement	Bike Path Extension - Milwaukee Ave. (Riverside to Rte. 22)		
Various	51	51-22-86-5903	Path System Improvement	Bike Path Extension - Milwaukee Ave. (Route 22 to Aptakasic)		
Various	51	51-22-86-5904	Path System Improvement	Bike Path Extension - Whitmore to Daniel Wright School		
Various	51	51-22-86-5905	Path System Improvement	Natural Area Boardwalk Replacements		
Balzer Park	51	51-22-86-6101	Park Amenity Improvement	Balzer Tennis Court Fence Replacement	\$50,000	\$50,000
Balzer Park	51	51-22-86-6102	Park Site Improvement	Balzer Parking Lot Resurface		
North Park	51	51-22-86-6402	Park Site Improvement	North Park Parking Lot Resurface		
North Park	51	51-22-86-6404	Park Site Improvement	North Park Drainage Culvert Replacement (Construction)	\$79,425	\$50,000
North Park	51	51-22-86-6405	Path System Improvement	North Park - Bridge Refurbishment		
North Park	51	51-22-86-6406	Park Site Improvement	North Park Hardscape Repairs		
Olde Mill Park	51	51-22-86-6501	Park Site Improvement	Olde Mill Parking Lot Resurface		
Rivershire Park	51	51-22-86-6601	Park Site Improvement	Rivershire Parking Lot Resurface		
Rivershire Park	51	51-22-86-6602	Path System Improvement	Rivershire Park Bridge Refurbishing		
Spring Lake Park	51	51-22-86-6702	Park Site Improvement	Spring Lake Parking Lot Resurface		
Whytegate Park	51	51-22-86-6801	Park Site Improvement	Whytegate Park Historic Fence Repairs		
Whytegate Park	51	51-22-86-6802	Park Site Improvement	Whytegate Parking Lot Resurface		
Various	51	51-22-86-9902	Infrastructure Improvement	Rt. 22 Pedestrian Bridge Improvements - Engineering		
Various	51	51-22-86-????	Infrastructure Improvement	Rt. 22 Pedestrian Bridge Improvements - Construction		
Various	51	51-22-86-9903	Park Signage Replacement	Parks Entrance Sign Replacements		
Various	51	51-22-86-9904	Park Signage Replacement	Parks Sign/Post Replacements		
Village Hall	51	51-22-86-9905	Park Signage Replacement	Village Kiosk Replacement- VH		
North Park	??	?????	Park Site Improvement	North Park Exterior Fence Replacement		
Grand Total					\$585,955	\$676,500

Fiscal Year 2017	1 Fiscal Year 2018	2 Fiscal Year 2019	3 Fiscal Year 2020	4 Fiscal Year 2021	5 Fiscal Year 2022	6 Fiscal Year 2023	7 Fiscal Year 2024	8 Fiscal Year 2025	9 Fiscal Year 2026	10 Fiscal Year 2026	10 Year Total
\$100,000	\$50,000	\$50,000	\$50,000								\$250,000
\$267,000											\$267,000
\$375,000											\$375,000
	\$208,000										\$208,000
						\$50,000					\$50,000
				\$7,000							\$7,000
					\$55,000						\$55,000
		\$10,000						\$10,000			\$20,000
	\$15,000						\$26,000				\$41,000
		\$60,000									\$60,000
							\$75,000				\$75,000
						\$24,000					\$24,000
					\$10,000						\$10,000
						\$80,000					\$80,000
					\$12,000						\$12,000
						\$10,000					\$10,000
			\$25,000								\$25,000
					\$65,000						\$65,000
											\$0
\$60,000											\$60,000
\$15,000											\$15,000
					\$80,000						\$80,000
							\$35,000				\$35,000
					\$15,000						\$15,000
			\$5,000								\$5,000
		\$15,000									\$15,000
					\$100,000						\$100,000
								\$250,000			\$250,000
			\$17,000								\$17,000
	\$6,000										\$6,000
											\$0
\$40,000											\$40,000
							\$90,000				\$90,000
				70000							\$70,000
											\$0
\$15,000											\$15,000
			\$200,000								\$200,000
		\$350,000									\$350,000
	\$160,000										\$160,000
				\$35,000	\$37,000	\$30,000	\$30,000				\$132,000
											\$0
					\$18,000						\$18,000
	\$150,000										\$150,000
											\$0
		\$17,000									\$17,000
					\$25,000						\$25,000
					\$17,000						\$17,000
				\$160,000							\$160,000
			\$15,000								\$15,000
							\$55,000				\$55,000
\$25,000											\$25,000
			\$15,000								\$15,000
\$40,000											\$40,000
\$170,000											\$170,000
						\$20,000					\$20,000
	\$15,000						\$15,000				\$30,000
	\$50,000										\$50,000
									\$110,000		\$110,000
\$1,107,000	\$654,000	\$502,000	\$327,000	\$272,000	\$434,000	\$214,000	\$326,000	\$260,000	\$110,000		\$4,206,000

Motor Fuel Tax Fund	03	\$0	\$0
Water and Sewer Fund	07	\$0	\$0
General Capital Fund	51	\$585,955	\$676,500
GRAND TOTAL		\$585,955	\$676,500

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,107,000	\$654,000	\$502,000	\$327,000	\$272,000	\$434,000	\$214,000	\$326,000	\$260,000	\$0	\$0	\$4,096,000
\$1,107,000	\$654,000	\$502,000	\$327,000	\$272,000	\$434,000	\$214,000	\$326,000	\$260,000	\$0	\$0	\$4,096,000

Vehicle Replacement-Capital

Project Location	Acct. #	Project Name	Vehicle	Brief Description	Fleet #	Year End Projection	Fiscal Year 2016
Community & Econ. Dev.							
NA	51-08-80-7063	Vehicle Replacement	2013 Ford Explorer	Inspection Vehicle	63		
NA	51-08-80-7086	Vehicle Replacement	Ford Crown Victoria	Inspection/Pool Vehicle	86		
Police							
	51-05-80-7001	Vehicle Rehabilitation		veh- Police		\$ 63,000	
	51-05-80-7097	Vehicle Rehabilitation	2009 Ford Expedition	veh- Police Com Svc- Marked (# 97)	97		
	51-05-80-7098	Vehicle Rehabilitation	2011 Ford Expedition	veh- Police (# 98)	98		
	51-05-80-7099	Vehicle Rehabilitation	2009 Ford Crown Victoria	veh- Police (# 99)	99	\$ 32,000	
	51-05-80-7100	Vehicle Replacement	2013 Ford PI SUV	veh- Police Chief- unmarked (# 100)	100		
	51-05-80-7101	Vehicle Replacement	2013 Ford PI Sedan	veh- Police (# 101)	101	\$ 27,000	
	51-05-80-7102	Vehicle Replacement	2013 Ford PI Sedan	veh- Police (# 102)	102		
	51-05-80-7103	Vehicle Rehabilitation	2013 Ford PI Sedan	veh- Police (# 103)	103	\$ 26,000	
	51-05-80-7104	Vehicle Rehabilitation	2013 Chevrolet Impala	veh- Police Traffic- unmarked (# 104)	104		
	51-05-80-7105	Vehicle Rehabilitation	2014 Ford PI Utility	veh- Police (# 105)	105		
	51-05-80-7106	Vehicle Rehabilitation	2014 Ford PI Utility	veh- Police (# 106)	106		
	51-05-80-7107	Vehicle Rehabilitation	2014 Ford PI Utility	veh- Police (# 107)	107		
	51-05-80-7108	Vehicle Rehabilitation		veh- Police (# 108)	108		
	51-05-80-7109	Vehicle Rehabilitation		veh- Police (# 109)	109		
Water/ Sewer Improvements							
07	07-01-80-7236	Vehicle Replacement	2005 GMC Sierra K3500	Veh- 1 Ton Truck (#236)	236		
07	07-01-80-7237	Vehicle Replacement	2007 GMC Sierra C3500	Veh- 1 Ton Truck (#237)	237		
07	07-01-80-7241	Vehicle Replacement	2007 Chevy Silverado K3500	Veh- 1 Ton Truck (#241)	241	\$70,000	\$70,000
07	07-01-80-7242	Vehicle Replacement	2008 GMC Sierra K3500	Veh- 1 Ton Truck (#242)	242		
07	07-01-80-7251	Vehicle Replacement	2001 IHC 4700LP	Veh- 2 Ton Truck (#251)	251		
07	07-01-80-7301	Heavy Equipment Replacement	2000 John Deere	Utility Backhoe (# 301)	301		
Public Works- Streets							
51	51-21-80-7089	Vehicle Replacement	2008 Chevy Tahoe	Inspection/Pool Vehicle	89		
51	51-21-80-7093	Vehicle Replacement	2009 Ford Crown Victoria	Inspection/Pool Vehicle	93		
51	51-21-80-7096	Vehicle Replacement	2008 Ford Crown Victoria	Inspection/Pool Vehicle	96		
51	51-21-80-7230	Vehicle Replacement	2005 GMC Sierra K3500	One Ton Flatbed	230		
51	51-21-80-7231	Vehicle Replacement	2014 Ford F-350	One Ton Flatbed (231)	231		
51	51-21-80-7232	Vehicle Replacement	2009 Ford F350	One Ton Dump (#232)	232		
51	51-21-80-7240	Vehicle Replacement	2007 GMC Sierra K3500	One Ton Pickup (240)	240		
51	51-21-80-7243	Vehicle Replacement	2002 Chevy Silverado K2500	3/4 Ton Pick up	243	\$72,000	\$90,000
51	51-21-80-7244	Vehicle Replacement	2008 GMC Sierra K3500	One Ton Pickup (#244)	244		
51	51-21-80-7245	Vehicle Replacement	2014 Ford F550	One Ton Dump Truck	245		
51	51-21-80-7246	Vehicle Replacement	2012 Ford SD F550	One Ton Dump (246)	246		
51	51-21-80-7247	Vehicle Replacement	2013 Ford SD F350	One Ton Pick-up (247)	247		
51	51-21-80-7249	Vehicle Replacement	2006 GMC Sierra K3500	One Ton Dump Truck	249	\$107,000	\$102,000
51	51-21-80-7250	Heavy Equipment Replacement	1998 GMC 7500	Street Sweeper (Elgin)	250		
51	51-21-80-7252	Vehicle Replacement	2009 IHC 7400	Five Ton Dump Truck (252)	252		
51	51-21-80-7303	Heavy Equipment Replacement	1997 John Deere	Front End Loader	303		
51	51-21-80-7730	Vehicle Replacement	2001 Ford F550	One Ton Bucket Lift Truck	730		
Grand Total						\$312,000	\$347,000

Motor Fuel Tax Fund	03	\$0	\$0
Water and Sewer Fund	07	\$70,000	\$70,000
General Capital Fund	51	\$242,000	\$277,000
GRAND TOTAL		\$312,000	\$347,000

Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	10 Year Total
										\$0
										\$0
										\$0
			\$ 34,000					\$ 35,000		\$69,000
\$ 32,000					\$ 35,000					\$67,000
				\$ 34,000						\$34,000
	\$ 28,000							\$ 30,000		\$58,000
		\$ 28,500					\$ 30,000			\$58,500
\$ 26,000				\$ 27,000			\$ 28,000			\$81,000
		\$ 27,000					\$ 28,000			\$55,000
	\$ 24,000					\$ 25,500				\$49,500
\$ 28,000	\$ (24,000)				\$ 29,000					\$33,000
\$ 28,000					\$ 29,000					\$57,000
		\$ 28,000								\$28,000
			\$ 28,000					\$ 28,000		\$56,000
			\$ 28,800				\$ 28,000			\$56,800
								\$140,000		\$140,000
\$80,000									80000	\$160,000
							\$140,000			\$140,000
		\$80,000								\$80,000
		\$180,000								\$180,000
150000										\$150,000
										\$0
										\$0
										\$0
			\$100,000							\$100,000
						\$110,000				\$110,000
		\$111,000								\$111,000
\$80,000										\$80,000
	\$81,000								\$90,000	\$90,000
							\$121,000			\$121,000
					\$120,000					\$120,000
						\$90,000				\$90,000
								\$102,000		\$102,000
										\$0
\$200,000				\$250,000						\$250,000
										\$200,000
			\$150,000							\$150,000
\$360,000	\$345,000	\$399,000	\$396,300	\$339,000	\$213,000	\$225,500	\$375,000	\$233,000	\$272,000	\$3,157,800

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80,000	\$150,000	\$260,000	\$0	\$0	\$0	\$0	\$140,000	\$140,000	\$80,000	\$850,000
\$280,000	\$195,000	\$139,000	\$396,300	\$339,000	\$213,000	\$225,500	\$235,000	\$93,000	\$192,000	\$2,307,800
\$360,000	\$345,000	\$399,000	\$396,300	\$339,000	\$213,000	\$225,500	\$375,000	\$233,000	\$272,000	\$3,157,800

General Capital Fund

Revenue Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
GRANTS					
51-00-85-4323 ITEP Grant Stage 2- Olde Half Day		(4,249)	234,000	-	267,000
51-00-85-4324 ITEP Grant Stage 1 Medians			188,000	-	213,600
51-00-85-4350 FEMA Grant- VH Path Light	16,004		-	-	-
51-00-85-4351 FEMA Grant- Londonderry L	2,162		-	-	-
51-00-85-4352 FEMA Grant- Flood 2013	49,738				
51-00-85-4420 LSA Donation	20,000	16,520	8,000	8,000	-
	<u>\$ 87,904</u>	<u>\$ 12,271</u>	<u>\$ 430,000</u>	<u>\$ 8,000</u>	<u>\$ 480,600</u>
OTHER INCOME					
51-00-90-4420 Tree Bank Revenue	3,028	900	50,000	12,000	-
51-00-90-4430 Other Income	-	57,602			
51-00-90-4425 Sale of Land	-	-	1,150,000	-	1,150,000
	<u>\$ 3,028</u>	<u>\$ 58,502</u>	<u>\$ 1,200,000</u>	<u>\$ 12,000</u>	<u>\$ 1,150,000</u>
TRANSFERS					
51-00-98-0100 Transfer In- General Fund	4,465,415	1,320,000	2,553,636	5,450,000	(1,100,000)
	<u>\$ 4,465,415</u>	<u>\$ 1,320,000</u>	<u>\$ 2,553,636</u>	<u>\$ 5,450,000</u>	<u>\$(1,100,000)</u>
TOTAL REVENUE	\$ 4,556,347	\$ 1,390,773	\$ 4,183,636	\$ 5,470,000	\$ 530,600
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 1,693,300
FUNDS AVAILABLE	\$ 4,556,347	\$ 1,390,773	\$ 4,183,636	\$ 5,470,000	\$ 2,223,900

General Capital Fund

Expenditure Summary

	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
FACILITIES	27,869	119,051	748,000	646,465	58,000
EQUIPMENT	95,090	93,657	278,000	230,826	225,000
FURNITURE & FIXTURES	-	-	50,000	35,000	20,000
STORM SEWER & WATER	344,415	100,114	253,000	70,000	490,000
PARKS	375,712	269,017	807,020	476,925	615,000
ROADWAYS	583,018	468,940	260,005	138,050	623,900
LAND	-	-	-	-	-
VEHICLES	207,472	270,404	228,000	242,000	80,000
MISCELLANEOUS CAPITAL	165,576	140,357	27,000	-	7,000
TOTAL	\$ 1,799,152	\$ 1,461,540	\$ 2,651,025	\$ 1,839,266	\$ 2,118,900

2017 Annual Budget Program Activity Summary	
General Capital	Facilities

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
FACILITIES					
51-05-80-2102 Buildings- Police Remodel		52,946	-	-	-
51-12-80-2003 Shake Roof Replace	5,552	-	-	-	-
51-12-80-2004 Flat Roof Replacement	1,232	-	-	-	-
51-25-61-9040 Cont Srv- Painting Interior Garage VH		-	10,000	9,965	-
51-25-61-9204 Contract Svc- PWF Gas Storage Tank Flo		6,889	-	-	-
51-25-61-9206 Rivershire Nat Cntr Bldg Rep	-	27,604	10,000	10,000	-
51-25-80-2006 PWF- Exhaust Ventilation	21,085	-	-	-	-
51-25-80-2103 Shake Roof Replace VH	-	3,250	650,000	560,000	-
51-25-80-2117 Front Reception Area VH	-	-	40,000	40,000	-
51-25-80-2207 Exterior Airline Installation- I	-	-	5,000	-	-
51-25-80-2208 Overhead Door Replacemen	-	-	20,000	18,400	-
51-25-80-2209 PW Remodel	-	-	-	-	40,000
51-25-80-4011 PWF Garage Ceiling Fans	-	14,040	-	-	-
51-25-80-4012 PWF Air Conditioner Replac	-	14,322	-	-	-
51-25-80-4016 Garage Door Opener Motors Replacement		-	13,000	8,100	-
51-25-80-4020 Garage Door Opener Motors Replace- PW		-	-	-	18,000
	\$ 27,869	\$ 119,051	\$ 748,000	\$ 646,465	\$ 58,000

2017 Annual Budget Program Activity Summary	
General Capital	Equipment

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>EQUIPMENT</u>					
51-05-80-3008 Equip- Veh Retrofits	4,543	1,025	6,000	11,000	-
51-05-80-3009 Equip- In Car Video	34,740	27,122	-	-	-
51-05-80-3010 Equip- Radar Units	6,945	7,745	-	-	-
51-05-80-3011 Equip- AED	6,049	-	-	-	-
51-05-80-3013 Equip- Livescan Electronic Fingerprint Sys	-	-	-	-	28,000
51-12-80-3005 Equip: Servers/Computers	32,852	-	-	-	-
51-21-80-3001 Capital Assets- Equipment	683	-	-	-	-
51-21-80-3007 Equip- Sandbagger Refurb	9,278	-	-	-	-
51-21-80-3265 Trailer (#265 - Conkhrite 4000) - Replacem	-	-	10,000	6,655	-
51-21-80-3266 Emergency Response Trailer	-	23,309	-	-	-
51-21-80-3303 Front End Loader	-	-	-	-	160,000
51-21-80-3502 Sewer Flusher (#502)	-	-	180,000	144,796	-
51-21-80-3601 Chipper Cap	-	-	-	-	7,000
51-21-80-3703 Riding Mower (Toro GM7200) - Replaceme	-	20,428	-	-	-
51-21-80-3706 Utility Cart (Workman MDX) - Replacemen	-	-	17,000	10,420	-
51-21-80-3707 Riding Mower (Toro 3505D) - Replacement	-	-	-	-	30,000
51-21-80-3710 Spreader (Lely L1250) #710	-	-	15,000	4,285	-
51-21-80-3711 Slit Seeder (Befco) Replacement (#711)	-	14,028	-	-	-
51-21-80-3790 Hydraulic Truck Lift	-	-	45,000	48,670	-
51-25-80-3014 Equip- Work Out	-	-	5,000	5,000	-
	<u>\$ 95,090</u>	<u>\$ 93,657</u>	<u>\$ 278,000</u>	<u>\$ 230,826</u>	<u>\$ 225,000</u>

2017 Annual Budget Program Activity Summary	
General Capital	Furniture and Fixtures

Expenditure Detail

<u>ACCT DESCRIPTION</u>	<u>Actual 2014</u>	<u>Actual 2015</u>	<u>Budget 2016</u>	<u>Est. 2016</u>	<u>Budget 2017</u>
<u>FURNITURE & FIXTURES</u>					
51-25-80-4022 Office Furniture PWF	-	-	-	-	20,000
51-25-80-4024 Office Light Fixture Replace	-	-	50,000	35,000	-
	\$ -	\$ -	\$ 50,000	\$ 35,000	\$ 20,000

2017 Annual Budget Program Activity Summary	
General Capital	Storm Sewer and Water

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
STORM SEWER & WATER					
51-21-80-5016 Infra- Storm Sewer Repair	15,033	-	-	-	-
51-21-80-5021 Infra- Lincolnshire Creek	248,610	31,504	-	-	-
51-21-80-6002 N. Branch Chicago River Erc	25,877	-	-	-	-
51-21-84-5101 Robinhood 24" storm line wi	36,825	-	-	-	-
51-21-84-5105 DPR Bank Stabalization Project - Phase I,		23,923	-	-	-
51-21-84-5110 Infra- Storm Sewer Lining	18,070	22,240	20,000	40,000	20,000
51-21-84-5111 77 Cumberland to 90 Lincolr	-	-	63,000	15,000	-
51-21-84-5112 DPR Bank Stabalization Prc	-	-	25,000	-	-
51-21-84-5113 DPR Bank Stabalization Prc	-	-	100,000	-	-
51-21-84-5114 Lincolnshire Creek - Coventr	-	-	35,000	5,000	45,000
51-21-84-5115 Detention Basin Construction				-	40,000
51-21-84-5116 Storm Line Replacement - (above ditchline)				-	35,000
51-21-84-5117 Lincolnshire Creek - Coventry / South - Phase III				-	35,000
51-21-84-5118 Lincolnshire Creek - Coventry / South - Construction				-	300,000
51-21-84-5305 Indian Creek Main Charlestc	-	16,447	-	-	-
51-21-84-6501 Detention Basin Engineering	-	6,000	10,000	10,000	15,000
	\$ 344,415	\$ 100,114	\$ 253,000	\$ 70,000	\$ 490,000

**2017 Annual Budget
Program Activity Summary**

General Capital	Parks
------------------------	--------------

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
PARKS					
51-22-61-9088 Tree Bank - Forestry	40,007	-	50,000	50,000	100,000
51-22-80-1001 North Park- Ice Skating Rink	7,584	-	-	-	-
51-22-80-1002 Balzer Park- Site Amenities	135,549	-	-	-	-
51-22-80-1003 Whytegate Park- Bollard Lig	23,669	-	-	-	-
51-22-80-2001 VH- Lighting Repairs	12,450	-	-	-	-
51-22-80-3002 Parks/VH/PWF- AEDs	5,660	-	-	-	-
51-22-80-5010 Infr- Bike Path Repairs- Vari	81,561	-	-	-	-
51-22-80-5013 Infr- North Park- Athletic Fie	14,945	-	-	-	-
51-22-80-5014 Infr- North Park- Baseball Di	18,135	-	-	-	-
51-22-80-5022 Infr- Granite Pathway VH	7,676	-	-	-	-
51-22-80-5023 Infr- Stage 1 Medians	18,489	20,064	250,000	267,000	-
51-22-80-6005 Land Impr- Detention Pond	4,373	-	-	-	-
51-22-86-1401 Baseball Netting Foulballs		78,580	-	-	-
51-22-86-1701 Spring Lake Park - Water Toy Replacemer		14,672	-	-	-
51-22-86-1702 Spring Lake Basketball Court Resurface		-	8,000	7,000	-
51-22-86-1801 Whytegate Tennis Fence / Court Repairs		31,578	-	-	-
51-22-86-1901 Pocket Park (Const & Eng)	1,933	4,670	-	-	-
51-22-86-2401 North Park Lean-To Construction			-	-	60,000
51-22-86-2402 Cont Srv- Painting Exterior North Park			-	-	15,000
51-22-86-4102 Balzer Tennis Court Fence Replacement		-	50,000	50,000	-
51-22-86-4401 North Park Electrical Upgrades		9,385	10,000	13,500	-
51-22-86-4701 Spring Lake Park Tennis Court - Fence Fa		-	10,000	10,000	-
51-22-86-5022 Jamestown Lane Pedestrian Signal		-	70,000	-	-
51-22-86-5024 Infr- ITEP Stage 2 Olde Half	3,681	36,400	309,020	-	375,000
51-22-86-5025 Bike Path Extension - Port Clinton (Stever		27,378	-	-	-
51-22-86-6301 Memorial Park Drainage Improvement		11,940	-	-	-
51-22-86-6401 North Park - Drainage Improvements (72" (14,903	-	-	-
51-22-86-6404 North Park Drainage Culvert Replace (Con:		-	50,000	79,425	-
51-22-86-6801 Whytegate Park Wood Fence Repairs			-	-	25,000
51-22-86-9902 Rt. 22 Ped Bridge Engineering			-	-	40,000
51-25-86-2700 Spring Lake Pavilion Door R	-	8,942	-	-	-
51-22-86-6701 Spring Lake Lannon Stone F	-	10,505	-	-	-
	\$ 375,712	\$ 269,017	\$ 807,020	\$ 476,925	\$ 615,000

2017 Annual Budget Program Activity Summary	
General Capital	Roadways

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
ROADWAYS					
51-21-80-5012 Infra- Pedestrian Signal	3,100	-	-	-	-
51-21-80-5014 Infra- Pvmnt Repair- S. Vill. G	130,701	-	-	-	-
51-21-88-4005 Street Name Sign / Post Re	-	3,746	7,500	7,500	7,500
51-21-88-5009 Infra- Road Resurfacing	311,095	426,474	217,505	80,000	-
51-21-88-5015 Infra- Londonderry Ln	138,122	38,720	-	-	-
51-21-88-5019 IMS Data - Village Wide Survey (5 Years)			-	-	40,000
51-21-88-5021 Phase 1 & 2 Eng - Pembroke Project		-	35,000	20,000	31,000
51-21-88-5022 Road Reconstruction Project		-	-	-	545,400
51-21-88-5101 Port Clinton Rd Bridge Repa	-	-	-	30,550	-
	<u>\$ 583,018</u>	<u>\$ 468,940</u>	<u>\$ 260,005</u>	<u>\$ 138,050</u>	<u>\$ 623,900</u>

2017 Annual Budget Program Activity Summary	
General Capital	Vehicles

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
VEHICLES					
51-05-80-7001 veh- Police	52,048	-	36,000	63,000	-
51-21-80-7000 veh- Streets	155,424	-	-	-	-
51-21-80-7232 veh- tank system rehab (#23	-	3,025	-	-	-
51-21-80-7240 veh- 1 Ton Pickup (240)					80,000
51-21-80-7243 veh- 3/4 Ton Pickup Replace (#243)		-	90,000	72,000	-
51-21-80-7249 veh- 1 Ton Dump Truck Replace (#249)		-	102,000	107,000	-
51-21-80-7254 veh- Five Ton Replacement (-	267,379	-	-	-
	<u>\$ 207,472</u>	<u>\$ 270,404</u>	<u>\$ 228,000</u>	<u>\$ 242,000</u>	<u>\$ 80,000</u>

2017 Annual Budget Program Activity Summary	
General Capital	Miscellaneous Capital

Expenditure Detail

ACCT DESCRIPTION	Actual 2014	Actual 2015	Budget 2016	Est. 2016	Budget 2017
<u>MISCELLANEOUS CAPITAL</u>					
51-02-80-9000 Capital Assets- Misc	670	-	-	-	-
51-05-80-9008 E-Citation Printers/ Software	-	-	20,000	-	-
51-08-80-9001 Misc- Bldg Permit Software	-	48,296	-	-	-
51-08-80-9003 Project Carryover TIF	81,637	(400)	-	-	-
51-12-61-4003 Prof Serv - Single Audit	-	-	2,000	-	2,000
51-12-61-4030 Prof Serv - Appraisal Service	-	3,175	-	-	-
51-12-80-7007 Veh: Wheel Balancer	5,286	-	-	-	-
51-12-80-9006 CA Misc- Desktop Update	8,060	-	-	-	-
51-21-80-5015 Infra- North Village Green	10,000	-	5,000	-	5,000
51-12-80-9007 CA Misc- Outlook Exch. Se	5,252	-	-	-	-
51-12-80-9010 CA Misc- Financial Software	-	76,456	-	-	-
51-21-80-9002 Misc- Project Retainage	54,671	12,830	-	-	-
	<u>\$ 165,576</u>	<u>\$ 140,357</u>	<u>\$ 27,000</u>	<u>\$ -</u>	<u>\$ 7,000</u>



Program Activity Summary

Professional Service Agreements

Function

Attached is a list of Professional Service Agreements for each operation department anticipated for the 2017 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	Expense #	Cost-2016	Cost-2017
Administration				
Meeting Videotaping/AV Services	Mike Meranda	01-12-61-4000	\$ 6,365	\$ 6,556
Finance				
Annual Audit	Sikich	**-*-61-4003	\$ 31,026	\$ 31,956
Police				
Mobile Data Service	Verizon	01-05-61-5515	\$ 7,500	\$ 7,500
CAD/Records Management Support	New World Software	01-05-61-3005	\$ 17,200	\$ 17,900
Fingerprint System Maintenance	Identix	01-05-61-3010	\$ 3,325	\$ -
Evidence/Property BEAST Software Support	Porter Lee Corporation	01-05-61-3018	\$ 1,200	\$ 1,200
Radios/Equipment Support	Chicago Communications	01-05-61-3020	\$ 8,000	\$ -
UHF Radio System	Central Lake County Radio Network	01-05-61-3021	\$ 21,250	
Tornado Warning Siren Maintenance	Braniff Communications, Inc.	01-05-61-3030	\$ 2,950	\$ 2,950
Prof Serv- Actuary (GASB 67 & 68)	Foster & Foster	01-05-61-4001	\$ 2,500	\$ 2,500
Animal Impoundment	Orphans of the Storm	01-05-61-4002	\$ 1,500	\$ 1,500
Crime Lab	NE IL Regional Crime Lab	01-05-61-4006	\$ 12,700	\$ 12,900
Drug/Gang Enforcement	Metropolitan Enforcement Group	01-05-61-4012	\$ 14,400	\$ -
Prosecution Services	Smith LaLuzerne	01-05-61-4013	\$ 64,890	\$ 66,837
T-1 Line Lease Agreement	Village of Vernon Hills	01-05-61-4025	\$ 7,300	\$ 7,300
Dispatch Center Equipment Maintenance	Village of Vernon Hills	17-01-61-3023	\$ 6,100	\$ 6,300
Dispatch Services	Village of Vernon Hills	17-01-61-4029	\$ 297,570	\$ 306,500
Starcom Airtime & Maintenance	Motorola Starcom	01-05-61-3021	\$ 4,420	\$ 18,608
Squad-Car Video Service	Watchguard	01-05-61-3009	\$ 2,750	\$ 3,245
Community & Economic Development				
Branding	TeamWorks			
Building Inspections & Plan Review	B&F Technical Code Service	01-08-61-4161	varies-nc	varies-nc
Elevator Inspection	Elevator Insepction Service	01-08-61-0410	varies-nc	varies-nc
Fire Protection Plan Review	L-R Fire Protection District	01-08-61-4161	varies-nc	varies-nc
Structural Plan Review	Wiss, Janney, Elstner Associates	01-08-61-4164	varies-nc	varies-nc
Insurance/Common Expenses				
General Legal Services	Ancl Glink	**-*-61-4013	\$ 68,000	\$ 80,000
Property / Liability Insurance	Mesirow/Travelers Proposed	**-*-61-8800	\$ 110,555	\$ 110,555
Property / Liability Insurance - Public Officials Bonds	Mesirow/Travelers Proposed	**-*-61-8800	\$ 1,591	\$ 1,400
Mesirow Service Fee	Mesirow	**-*-61-8800	\$ 15,000	\$ 15,000
Crime Coverage	Mesirow/Travelers Proposed	**-*-61-8800	\$ 1,515	\$ 1,515
Commercial Coverage	Mesirow/Travelers Proposed	**-*-61-8800	Incl in Prop Liab	Incl in Prop Liab
Terrorism Coverage	Mesirow/Travelers Proposed	**-*-61-8800	Incl in Prop Liab	Incl in Prop Liab
Commerical Package	Mesirow/Travelers Proposed	**-*-61-8800	Incl in Prop Liab	Incl in Prop Liab
Excess Liability	Mesirow/Travelers Proposed	**-*-61-8800	Incl in Prop Liab	Incl in Prop Liab
Worker's Compensation Insurance	IPRF	**-*-61-8801	\$ 175,000	\$ 169,000
High Excess Liability Pool	HELP	**-*-61-8802	\$ 30,272	\$ 36,320
HELP - Beach Endorsement	HELP	**-*-61-8803	\$ 7,500	\$ 7,510
Cellular Phones	Verizon	**-*-61-1002	\$ 26,430	\$ 29,980
Copier (color) Maintenance- Admin Coco	Xerox- lease	**-*-61-7001	\$ 2,150	\$ 2,150
Copier Maintenance- (high volume): Mimi	Xerox- lease	**-*-61-7001	\$ 4,060	\$ 4,060
Copier Maintenance- Front Desk: Nemo	Xerox	**-*-61-7000	\$ 725	\$ 730
Copier Maintenance- Police (WC5335)	Xerox	**-*-61-7000	\$ 1,020	\$ 1,020
IT Consulting Services	InterDev LLC	**-*-61-9029	\$ 63,034	\$ 64,925
Building Software & Maintenance	Franklin Info systems	**-*-61-5507		
Emergency Notification System	Blackboard Connect	**-*-61-9114	\$ 6,600	\$ 6,798
FLEX Benefits Program Administration	PBA Inc- Professional Benefit Admini	06-00-61-4004	\$ 2,900	\$ 2,900
Newsletter Printing	CL Graphics	**-*-61-2006	\$ 12,890	\$ 13,277
Pay Phones-Vhall	IBS	**-*-61-1004	\$ 788	\$ 620
Payroll Processing	Paylocity	01-12-61-9130	\$ 8,343	\$ 8,593
Postage Meter Maintenance	Pitney Bowes	01-12-61-3501	\$ 1,545	\$ 1,591
Internet fpr Village Hall, PWF, and 101 Westminster	Comcast	**-*-61-5503	\$ 4,823	\$ 4,968
T-1 Line: Village Hall to PWF	First Communications	**-*-61-5503	\$ 3,340	\$ 3,440
Telecommunications Services	Call One	**-*-61-1000	\$ 15,000	\$ 18,600
VHall/PWF Telephone Maintenance	Advanced Telecommunications	**-*-61-1010	\$ 1,500	\$ 1,550
Website Maintenance	Basecamp Web Solutions	**-*-61-9118	\$ 3,000	\$ 2,000
BS&A Software Support	BS&A	**-*-61-5507	\$ 13,290	\$ 13,290
Public Works				
Aquatic Plant Management	Clarke Aquatic Services	01-25-61-9051	\$ 7,015	\$ 7,225
Backflow Prevention Device Maint.	Bishop Plumbing	mult-accts	\$ 1,713	\$ 1,765
Car Wash Services	Peacock Mobil	12-01-61-9005	\$ 3,399	\$ 3,501
Civil Engineering Services	Gewalt Hamilton Associates	01-20-61-4018	\$ 5,305	\$ 5,464
ITEP Engineering Observation Services	Gewalt Hamilton Associates			
MFT Resurfacing - Engineering	Gewalt Hamilton Associates			
Construction Materials Testing	GMAT	01-20-61-40xx	\$ 4,244	\$ 4,371
Custodial Service - VH, PW, Spring Lk Park	Alpha Building Maintenance	mult-accts	\$ 25,014	\$ 25,764
Des Plaines River Gauge	Lake County SMC	01-20-61-9000	\$ 3,425	\$ 3,425
Elevator Maintenance - Village Hall	Shindler Elevator Corp.	01-25-61-9023	\$ 2,634	\$ 2,713

Professional Service Agreements				
Dept/Service	Service Provider	Expense #	Cost-2016	Cost-2017
Emerald Ash Borer Treatment	TruGreen	01-22-61-9081	\$ 7,000	\$ 7,210
Fire Alarm Testing	SimplexGrinnell	01-25-61-9019	\$ 3,649	\$ 3,759
Fire Extinguisher Maintenance	Cintas	01-25-61-9019	\$ 530	\$ 546
Fire Protection Transmitters	Inner Security Systems	01-25-61-9019	\$ 4,074	\$ 4,196
Fire Sprinkler System Maintenance	Valley Fire Protection Systems	01-25-61-9019	\$ 1,910	\$ 1,967
Fireworks Display	Johnny Rockets	01-22-61-9215	\$ 21,218	\$ 21,855
Floor Mat Cleaning-Vhall & PWF	Dustcatcher and A-Logo Mat	01-25-61-9047	\$ 1,447	\$ 1,490
Generator Maintenance - Village Hall & Utilities	Patten Industries	02-02-61-9101	\$ 12,731	\$ 13,113
Geographic Information Services	Municipal GIS Partners	XX-XX-61-9022	\$ 60,140	\$ 62,144
GIS Software	ESRI	XX-XX-61-9022	\$ 1,600	\$ 1,653
Hazardous Tree Removal	The Davey Tree Expert	01-22-61-9089	\$ 103,000	\$ 106,090
HVAC Maintenance - Village Hall & Public Works Facility	Oakbrook Mechanical Services, Inc.	01-25-61-9023	\$ 17,786	\$ 18,677
Natural Areas Maintenance	Liberty Prairie Restorations	01-22-61-9080	\$ 50,000	\$ 50,000
Irrigation Systems Maintenance	Mullermist	01-22-61-9041	\$ 6,255	\$ 6,255
Landscape Maintenance	Green Acres Landscapes	multit-accts	\$ 135,468	\$ 139,532
Large Water Meter Testing	HBK	02-02-61-9030	\$ 3,289	\$ 3,387
Lift Station Preventative Maintenance (Londonderry)	Xylem TotalCare	02-02-61-9103	\$ 1,231	\$ 1,268
Leaf Disposal	Ramirez /KLF Enterprises	01-21-61-9006	\$ 55,167	\$ 35,320
Meter Read Center and Trimble Maintenance	Midwest Meters	02-02-61-9110	\$ 2,429	\$ 2,502
Mosquito Management	Clarke Environmental	01-21-61-9036	\$ 71,615	\$ 73,763
North Park Lighting Controls	MUSCO Lighting	01-22-61-9073	\$ 2,122	\$ 2,185
Overhead Door Maintenance	Door Systems, Inc.	01-25-61-9047	\$ 2,404	\$ 2,476
Parks Mowing Services	Twin Oaks Landscaping	01-22-61-9162	\$ 21,448	\$ 21,448
Pavement Inventory	IMS Will get new agreement	01-21-61-9045	\$ 796	\$ 820
Payment Processing Services (Lockbox)	Payment Services Network (PSN)	02-01-61-9001	\$ 14,900	\$ 14,000
Payment Processing Services (Credit Card)	Payment Services Network (PSN)	02-01-61-9001		
Pest Control Services	Smithereen Pest Management	01-22-61-9082	\$ 3,536	\$ 3,642
Positive Pay???	?????	?????		
Printing Services (Utility Bill Print)	American Printing	02-01-61-2200	\$ 18,000	\$ 18,540
PW HVAC Maintenance	Trane	01-25-61-9023	\$ 2,228	\$ 2,295
Remote Payment Presentment Services	Mastercard	02-01-61-9001		
Rock Salt	Morton Salt			\$ 27,968
Rock Salt	Cargill Incorporated			\$ 16,267
SCADA System Maintenance (Software & Service)	Baxter Woodman	02-02-61-9106	\$ 7,210	\$ 7,426
Street Sweeping	Hoving Clean Sweep	01-21-61-9064	\$ 26,780	\$ 27,583
Tree Pruning	Winkler Tree & Landscaping	01-22-61-9056	\$ 31,827	\$ 32,782
Tree Acquisition and Planting	Acres Group	01-22-61-9088	\$ 51,500	\$ 53,045
Turf Fertilizer/Weed Management	TruGreen WILL BID	01-22-61-9017	\$ 5,379	\$ 5,540
Uniform Rental and Cleaning	Aramark	multit-accts	\$ 3,738	\$ 3,985
Valve Maintenance (Reservoirs)	RMS Utility Services	02-02-61-9108	\$ 3,819	\$ 3,934
Valve Turning Program	ME Simpson	02-02-61-9117	\$ 11,840	\$ 12,195
Vehicle Maintenance Software	Motor All Data	12-01-63-4000	\$ 2,652	\$ 2,732
Vehicle Maintenance Software	Snap-On	12-01-63-4000	\$ 3,390	\$ 3,491
Wastehauler Services	Waste Management	Franchise Services		
SSA Sedgebrook				
Paying Agent Fees	US Bank	20-01-61-4000	\$ 477	\$ 492
Administrative Charges	Municap	20-01-61-4000	\$ 2,987	\$ 3,077



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 \$10,000 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: Personnel 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 nine months operating expenses and debt service in the General Fund and at least 2.5 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:

This is the 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 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 for consideration.

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 is derived 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 (SRACLC):

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.



Village of Lincolnshire Fund Structure

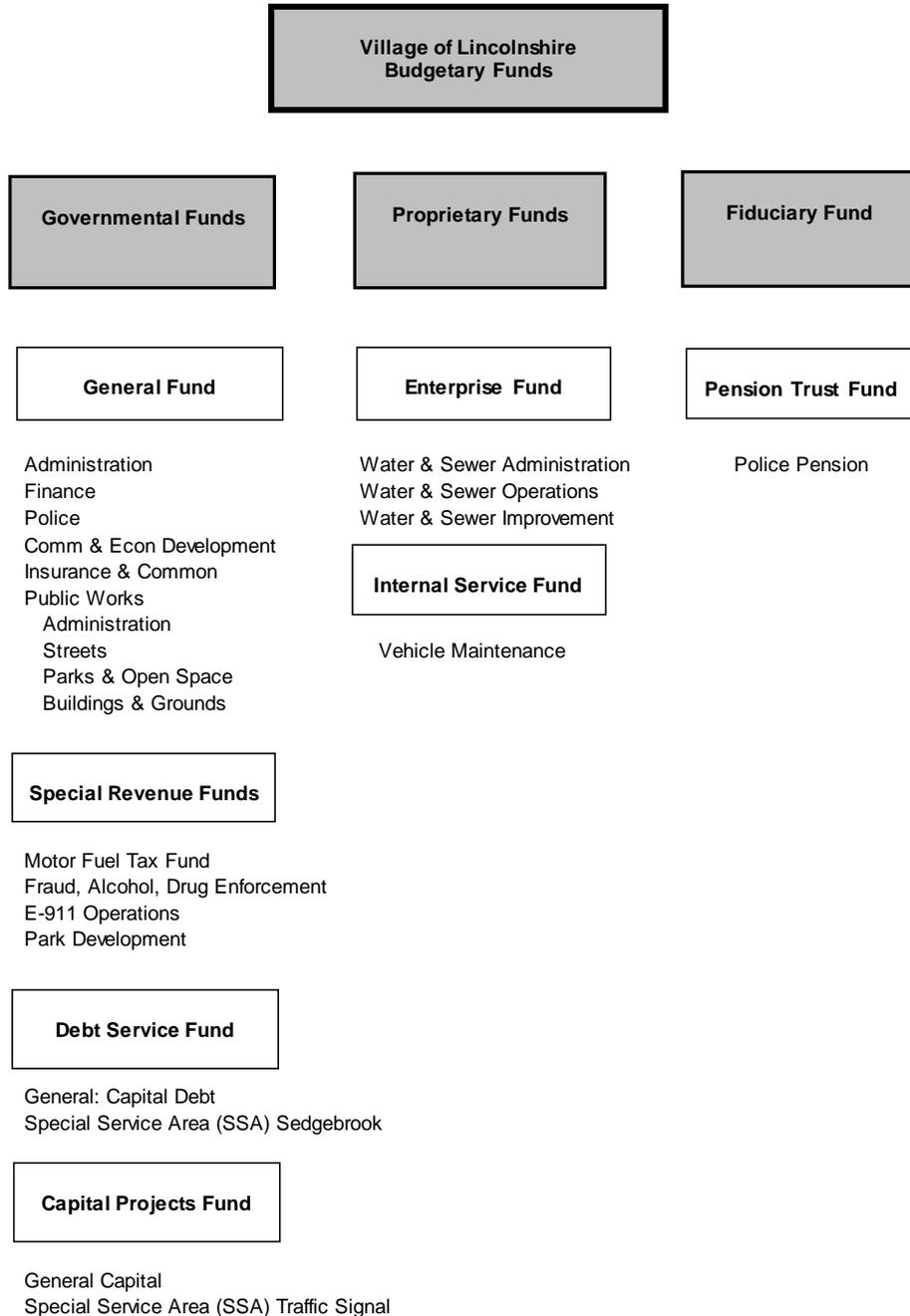


Chart of Accounts - Line Item Revenues

70-xxxx

70-4010	State Income Tax
70-4020	Sales Tax
70-4021	Local Home Rule Sales Tax
70-4030	Utility Tax
70-4032	Telecommunications Tax
70-4040	Room & Admission Tax
70-4050	Real Estate Transfer Tax
70-4060	Road & Bridge Tax
70-4070	Property Taxes
70-4076	E911 Surcharge
70-4077	E911 Wireless Surcharge
70-4091	State Use Tax

75-xxxx

LICENSES & FEES

75-4120	Liquor Licenses
75-4125	Beach Tags
75-4126	Park User Fees
75-4130	Amusement Devices
75-4135	Application Fees
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

80-xxxx FINES & FORFEITURES

80-4210	Court Fines
80-4230	Alarm Fines & Fees
80-4240	Administrative Tow Fees
80-4281	Fraud Forfeiture Revenue
80-4283	Alcohol Enforcement Revenue
80-4285	Drug Forfeiture Revenue

85-43xx ALLOTMENTS- GRANTS

90-xxxx MISCELLANEOUS REVENUE

90-4410	Sale Of Surplus Property
90-4420	Tree Revenue
90-4423	Employer Contributions
90-4425	Employee Contributions
90-4430	Other Income

95-xxxx OTHER INCOME

95-4510	Interest Income
95-4515	Gains And Losses
95-4700	Contributed Fixed Assets

98-xxxx TRANSFER IN

Chart of Accounts - Line Item Expenditures

60-xxxx	PERSONNEL	64-71xx	LOAN PAYMENTS
60-1xxx	Regular Salaries		
60-15xx	Part Time Wages	70-xxxx	PENSION BENEFITS
60-2xxx	Overtime Salaries	70-90xx	Pension Expense
		70-91xx	IMRF Contributions
61-xxxx	CONTRACTUAL SERVICES	70-92xx	Social Security Contributions
61-1xxx	Telephone	70-95xx	Police Pension Benefits
61-2xxx	Printing		
61-30xx	Equipment Maintenance	8x-xxxx	CAPITAL ASSETS
61-35xx	Equipment Lease	80-1xxx	
61-4xxx	Professional Services	80-2xxx	Facilities
61-50xx	Legal Notices	80-21xx	Village Hall
61-55xx	Data Systems	80-22xx	Public Works Facility
61-6xxx	Postage	80-3xxx	Equipment
61-7xxx	Duplicating Expense	80-4xxx	Furniture & Fixtures
61-80xx	Gas Utilities		Electrical upgrades
61-85xx	Electric Utilities		Signs
61-87xx	Medical Insurance	80-5xxx	Infrastructure
61-88xx	General Liability Ins	80-6xxx	Land & Improvements
61-89xx	Deductibles		Parking Lots
61-90xx	Outside Services		Fencing
61-916x	Landscape Services	80-7xxx	Vehicles
61-95xx	Water Purchases	80-9xxx	Misc Capital Assets
61-96xx	Sanitary Sewer Charges	80-90xx	Software
61-97xx	Sewer Transmission Fees		
		81-xxxx	Water Capital Assets
62-xxxx	COMMODITIES	81-1xxx	
62-1xxx	Office Supplies	81-2xxx	Facilities
62-2xxx	Licensing Supplies	81-22xx	Public Works
62-30xx	Maintenance Materials	81-3xxx	Equipment
62-31xx	Repair & Restoration	81-4xxx	Furniture & Fixtures
62-35xx	Construction Materials	81-5xxx	Infrastructure
62-36xx	Water Meters	81-6xxx	Land & Improvements
62-4xxx	Snow & Ice Control	81-7xxx	Vehicles
		81-9xxx	Misc Capital Assets
63-xxxx	OTHER CHARGES	82-xxxx	Sanitary Sewer Capital Assets
63-1xxx	Memberships	82-1xxx	
63-2xxx	Vehicle Allowance	82-2xxx	Facilities
63-3xxx	Professional Development	82-3xxx	Equipment
63-4xxx	Publications	82-4xxx	Furniture & Fixtures
63-5xxx	Classified Advertising	82-5xxx	Infrastructure
63-6xxx	Uniforms	82-5100	Sanitary Sewer Rehabilitation & Manhole Repairs
63-70xx	Boards & Commissions	82-5200	Sanitary Inflow & Infiltration Study
63-81xx	Fraud Forfeiture & Explorer Post Exp	82-6xxx	Land & Improvements
63-83xx	Alcohol Enforcement		
63-85xx	Drug Forfeiture		
63-86xx	Minor Equipment		
63-87xx	Gas, Oil and Antifreeze		
63-88xx	Vehicle Maintenance Parts		
63-89xx	Tires		
63-90xx	Business Expense		
63-95xx	Other Expenses		
63-96xx	Depreciation Expense		

Chart of Accounts - Line Item Expenditures continued

84-xxxx Storm Sewer/Water Capital Assets

84-1xxx

84-3xxx Equipment

84-5xxx Infrastructure

84-51xx Storm Sewer

84-53xx Storm Water

84-6xxx Land & Improvements

84-65xx Detention Basin

86-xxxx Parks Paths Capital Assets

86-1xxx Amenities

86-2xxx Facilities

86-3xxx Equipment

86-4xxx Furniture & Fixtures

86-5xxx Infrastructure

86-6xxx Land & Improvements

Parking Lots

86-9xxx Misc Capital Assets

86-x1xx Balzer Park

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

88-4xxx. Fixtures

88-5xxx Infrastructure

88-6xxx Land & Improvements

88-9xxx Misc Capital Assets

95-xxxx OTHER EXPENSES

96-xxxx DEPRECIATION EXPENSE

98-xxxx TRANSFERS OUT



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 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.

Position & Compensation Schedule - Full Time

Position	Exempt / Non-Exempt	Minimum	Midpoint	Maximum	Change
Police Chief	Exempt	\$ 112,500	\$ 133,750	\$ 155,000	0.00%
Public Works Director	Exempt	\$ 113,319	\$ 134,864	\$ 156,410	3.38%
Finance Director	Exempt	\$ 112,500	\$ 133,750	\$ 155,000	0.00%
Community & Economic Development Director	Exempt	\$ 102,000	\$ 121,000	\$ 140,000	0.00%
Deputy Police Chief	Exempt	\$ 97,262	\$ 115,886	\$ 134,511	3.47%
Assistant Public Works Director/Village Engineer	Exempt	\$ 93,003	\$ 110,377	\$ 127,751	2.20%
Operations Superintendent		\$ 84,648	\$ 100,731	\$ 116,815	3.86%
Utilities Superintendent		\$ 84,648	\$ 100,731	\$ 116,815	3.86%
Sergeant		\$ 79,458	\$ 96,485	\$ 113,513	2.00%
Building Official	Exempt	\$ 65,802	\$ 78,139	\$ 90,477	2.82%
Village Planner	Exempt	\$ 63,475	\$ 75,761	\$ 88,046	2.38%
Economic Development Coordinator	Exempt	\$ 63,475	\$ 75,761	\$ 88,046	2.38%
Field and Fleet Maintenance Foreman		\$ 62,760	\$ 74,692	\$ 86,624	5.07%
Senior Accountant	Exempt	\$ 61,423	\$ 75,477	\$ 89,531	4.11%
Management Analyst	Exempt	\$ 56,236	\$ 66,650	\$ 77,064	4.14%
Automotive Servicer		\$ 56,000	\$ 66,500	\$ 77,000	0.00%
Administrative Assistant II		\$ 53,677	\$ 63,999	\$ 74,322	3.22%
General Maintenance Utilities		\$ 52,281	\$ 62,221	\$ 72,160	0.00%
General Maintenance Open Space		\$ 52,281	\$ 62,221	\$ 72,160	0.00%
General Maintenance Streets/Parks		\$ 52,281	\$ 62,221	\$ 72,160	0.00%
Administrative Assistant I		\$ 48,455	\$ 57,592	\$ 66,728	2.66%
Community Service Officer		\$ 46,800	\$ 55,750	\$ 64,700	0.00%
Records Clerk		\$ 44,151	\$ 52,545	\$ 60,938	2.39%
Clerk/Receptionist		\$ 43,120	\$ 51,318	\$ 59,516	0.00%

Personnel Summary By Department – FTE

Department/Position	2011	2012	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Actual	Actual	Actual	Proposed
Administration							
Village Manager	1	1	1	1	1	1	1
Administrative Assistant	1	2	2	1	1	1	1
Management Analyst	0	0	0	1	1	1	0
Deputy Village Clerk-Office/Communications	1	0	0	0	0	0	0
Executive Secretary	1	0	0	0	0	0	0
Administrative Clerk	0	0.5	0.5	0.5	0.5	0.5	0
Production Assistant	0.3	0.3	0.3	0	0	0	0
Total	4.3	3.8	3.8	3.5	3.5	3.5	2
Finance							
Director of Financial Systems	1	1	1	1	1	1	1
Account Clerk Supervisor	1	1	1	0	0	0	0
Senior Accountant	0	0	0	1	1	1	1
Secretary/Receptionist	1	1	1	1	1	1	1
Finance Clerk	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Community & Economic Development							
AVM/Director of Community Development	1	1	1	1	1	1	1
Building Inspector	1	1	1	0	0	0	0
Chief Building Code Administrator	0	0	0	0	0	0	0
Building Official	0	0	0	1	1	1	1
Economic Development Coordinator	0	0	0	1	1	1	1
Planner	2	2	2	1	1	1	0
Administrative Assistant	1	1	1	1	1	1	1
Building Permits Clerk	0	0	0	0	0	0	0
Property Maintenance Inspector	0.75	0.75	0.75	0.75	0.5	0.5	0.5
Total	5.75	5.75	5.75	5.75	5.5	5.5	4.5
Police							
Chief of Police	1	1	1	1	1	1	1
Deputy Chief of Police	0	1	1	1	1	1	1
Commander	2	0	0	0	0	0	0
Sergeant	3	4	4	4	5	5	5
Investigator	2	2	2	2	2	2	2
School Resource Officer	1	1	1	1	1	1	1
Police Officer	14	14	14	14	14	14	14
Community Service Officer	1	1	1	1	1	2	2
Records Clerk	1.8	1.8	1.8	1	2	1	1
Administrative Assistant	1	1	1	1	1	1	1
Telecommunicator Supervisor	0	1	0	0	0	0	0
Telecommunicator	5.2	4.2	4.2	4.2	0	0	0
Total	32	32	31	30.2	28	28	28

Personnel Summary By Department – FTE continued

Public Works							
Director of Public Works	1	1	1	1	1	1	1
Assistant Public Works Director/Village Engineer	0	0	0	0	0	1	1
Superintendent-Streets & Parks	1	1	1	1	1	1	0
Superintendent-Utilities	1	1	1	1	1	1	1
Engineering Supervisor	1	1	1	1	1	0	0
Assistant to the Director of Public Works	0	1	1	0	0	0	0
Fleet Maintenance Supervisor	1	1	1	1	1	0	0
Fleet Foreman	0	0	0	0	0	1	1
Streets/Stormwater Foreman	0	0	0	0	0	0	1
Forestry/Parks Foreman	0	0	0	0	0	0	1
Facilities Manager	1	1	1	1	1	0	0
Field Maintenance Foreman	0	0	0	0	0	1	1
Auto Servicer	1	1	1	1	1	1	1
General Maintenance-Open Space	1	1	1	1	1	1	1
General Maintenance-Streets/Parks	7	7	7	7	7	7	6
General Maintenance-Utilities	4	4	4	4	4	4	4
Administrative Assistant	2	2	2	2	2	2	2
Gardener	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Interns	0.25	0.25	0.25	0.25	0.25	0.25	0
Summer Laborer	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Lifeguard	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Seasonal Recreation Worker	0	0	0	0	0	0	0
Total	25.25	26.25	26.25	25.25	25.25	25.25	25
Total All Departments	70.8	71.3	70.3	68.2	65.75	65.75	63



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 Aptakistic 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 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 over time, its land area grew to its 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, the 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 (2010) Decennial Census indicated 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 multi-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 maintain a very low property tax levy for municipal operations. In the most recent year, the Village's property tax levy comprised less than 3% of the total property tax paid. 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	23
Recreation – Number of Parks	10
Recreation – Acres of Parks Park Acres:	311
Education – Attendance Centers	4
Education – Number of Teachers	476
Education – Number of Students	5,927
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 (April, 2007)	
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

Year	Number	Permit Fees	Construction Value
2007	513	\$2,532,639.92	\$89,507,528.00
2008	507	\$1,434,561.61	\$73,267,496.00
2009	425	\$1,062,714.74	\$30,920,664.00
2010	729	\$524,160.52	\$17,580,238.00
2011	851	\$348,547.27	\$12,115,749.00
2012	754	\$721,575.29	\$32,353,246.00
2013	899	\$640,319.29	\$16,101,918.00
2014	632	\$1,175,384.58	\$47,678,984.00
2015	557	\$841,392.94	\$43,271,009.00
2016	502	\$861,691.24	\$20,630,247.00

Population Statistics

1957	309
1960	555
1963*	999
1965*	1,350
1968*	2,189
1970	2,531
1974*	3,540
1977*	4,076
1980	4,151
1987*	4,856
1990	4,925
1995*	5,618
1998*	5,898
2000	6,108
2004*	6,537
2008*	7,038
2010	7,275

*Special Census

Miscellaneous Statistical Data
Village of Lincolnshire, Illinois

Recent Census Data:

	1980 Census	1990 Census	2000 Census	2010 Census	Compare 2010 to 2000
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	177	381	987	2,400	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:

Taxpayer	Property	2014 Assessed Valuation	Percentage of total Assessed Valuation
ARC ACLSH IL001 LLC	Office Buildings	16,098,935	2.75%
Lincolnshire Senior Care LLC	Retirement Community	13,712,069	2.34%
GA Tri-State Office Park, LLC	Office Buildings	12,829,819	2.19%
Property Tax Unit- N16WC	Office Buildings	11,864,733	2.02%
Van Vlissingen & Company	Office Buildings	11,160,750	1.90%
LA-RFMBG Lincolnshire, LLC	Hotel	8,202,808	1.40%
Cole of Lincolnshire IL LLC	Office Buildings	5,752,183	0.98%
Medline Industries	Office Buildings	5,743,609	0.98%
CFNX Lincolnshire LLC	Commercial/Retail	5,718,426	0.98%
Milbrook, Inc.	Retail/Office Complex	4,312,577	0.74%
	Total	\$95,395,909	16.28%

Source: Vernon Township Assessor

-Intentionally left blank-