



**2018  
Operating Budget  
&  
Capital Improvement Program**

**Lincolnshire, Illinois**

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## **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 twelve 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 Improvement 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 Long-Term 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 provides guidance on where to find any piece of information being sought. 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](mailto:bburke@lincolnshireil.gov) or Finance Director/Treasurer, Michael Peterson at 847.913.2303 or [mpeterson@lincolnshireil.gov](mailto:mpeterson@lincolnshireil.gov).

# Village Manager's Budget Letter

## MEMORANDUM

**To:** Lincolnshire Residents  
Mayor Brandt  
Village Board of Trustees

**Date:** January 1, 2018

**From:** Brad Burke, Village Manager

**Subject:** Fiscal Year 2018 BUDGET HIGHLIGHTS

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On behalf of the Village staff and management team, I am pleased to present the approved Village of Lincolnshire 2018 Budget. The approved budget covers the Village's fiscal year period from January 1, 2018 through December 31, 2018.

Historically, the Village Board and staff have worked diligently and cooperatively to maintain and, when possible, enhance municipal services provided to Lincolnshire residents and businesses. As the Village prepares for the 2018 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, over the past twelve months, the Village realized the first full fiscal year loss of two major sales tax generators. The loss of these two sales tax contributors in 2016 resulted in the Village experiencing the loss of approximately \$1.4 million in Sales Tax and Local Home Rule Sales Tax revenue in Fiscal Year 2017. The Village Board took action over the course of 2017 to address this revenue loss, and 2018 will see the first full year of collection of the additional 0.50% Home Rule Sales Tax and 1.00% Food & Beverage Tax. It is through this filter of recent significant revenue loss, Village staff prepared the 2018 Budget. There are no new staff reflected in the 2018 Budget and no new programs and services are being proposed.

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 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 address 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 present ongoing concerns regarding the potential for State-mandated property tax freeze or delays in, or complete loss of, state-shared revenue.

The Mayor and Board of Trustees have approved a formal policy of maintaining at least 75% of General Fund 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 Fiscal Year 2018 Budget reflects no new personnel and cuts or near flat year-over-year expenditures in a majority of line items, as well as a continued commitment to addressing Village infrastructure needs and not defer much needed investments to future years. With the imposition of an additional .50% Home Rule Sales Tax and 1.00% Food & Beverage Tax, General Fund revenue forecasts for 2018 are expected to return to pre-2016 levels.

The Fiscal Year 2018 Budget, prepared by the management team and approved by the Village Board, reflects a commitment to implementing strategies to maintain Lincolnshire's positive financial condition while providing excellent services to residents. A review of the Fiscal Year 2018 budget is laid out on the following pages.

## **BUDGET FORMAT**

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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 2018 Budget represents the fifth fiscal year of this new format, and it is now easier to make direct year-over-year comparisons.

The format for the draft budget includes a binder with several divider tabs. The dividers break down the budget into different subject areas including: organizational information; budget process and policies; a summary of the Village's financial status; breakdown of expenses by operational division in the General Fund; Water and Sewer Fund expenses and revenues; approved budgets for the minor funds of the Village; approved capital projects for Lincolnshire's capital improvement program; and supplementary information. Each Fund or Division is separated by a tab divider sheet and includes a program summary outlining significant changes reflected in the budget. The 2018 Budget also includes a comprehensive detailed spreadsheet of all Professional Service Agreements for each operating area of the Village. This document is found in Supplementary Section of the budget document.

## **BUDGET HIGHLIGHTS**

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Staff is pleased to present the Village Board with a Fiscal Year 2018 Budget meeting the following objectives.

- The Fiscal Year 2018 Budget contemplate the **transfer** of General Operating Fund **existing reserves** to the Water & Sewer Improvement Fund (**\$900,000**) to cover the cost of equipment and infrastructure improvement planned in 2018. The budget continues the Village's historical approach to funding needed capital expenses from accumulated reserves.
- The Fiscal Year 2018 Budget **maintains the Village's General Fund unrestricted fund balance** at the reserve fund policy of 75% of operating expenditures.
- The Fiscal Year 2018 Budget reflects no debt service payments for the Village of Lincolnshire. Debt related to the 2011 consolidated loan for a variety of Village projects was officially retired in 2017.
- The reserves held by the Village, in excess of the fund balance requirements, are intended to fund future capital projects as outlined in the approved 10-Year Capital Plan. Any reserves in

excess of the 75% minimum General Fund Balance are allocated to the General Capital Fund and Water & Sewer Improvement Fund to pay for needed capital projects/equipment.

- Capital expenditures planned for Fiscal Year 2018 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 June 12, 2017. A copy of the approved 6/12/2017 plan is included with the draft budget (Capital Improvement Program Tab) for reference to spending on projects in outlying years.
- The Fiscal Year 2018 Budget provides \$1,933,320 million in the General Capital Fund for **capital funding for critical infrastructure improvements in various Village neighborhoods and needed equipment**, including:
  - **Facilities**
    - Professional engineering design services to develop plans for possible driveway access from Route 22 to Village Hall site (\$30,000)
    - Professional services to obtain a comprehensive facility assessment and creation of a long-term investment/upkeep plan for the Village Hall (\$30,000)
    - Miscellaneous interior/exterior painting at various Village facilities (\$20,000)
  - **Equipment**
    - Purchase replacement Livescan Electronic Fingerprinting System (\$28,000). This expenditure will be made only if current system fails during the year.
    - Purchase of new asphalt repair "hot box" to provide easier and longer lasting pavement patching repairs on Village streets (\$35,000).
    - Replacement of Mini-Loader (\$90,000).
    - Purchase of second digital message board to assist in emergency and community event notification (\$25,000)
  - **Furniture & Fixtures**
    - Replace Village Board room chairs (\$20,000).
  - **Storm Sewer & Storm Water**
    - Annual storm sewer lining project (\$20,000).
    - Detention basin construction/improvements (\$35,000).
    - Continued from Fiscal Year 2017 - Lincolnshire Creek drainage improvements – Coventry Lane south (\$335,000)
    - Engineering and construction of Indian Creek streambank erosion control improvements in Village downtown area (\$132,000)
  - **Parks**
    - \$50,000 in forestry activities related to tree placement – **Via Tree Bank Funds**
    - Installation of ball wall at Balzar Park (\$6,000)
    - Resurface tennis courts at Spring Lake Park (\$15,000)
    - Carried over from Fiscal Year 2017 - Improvements to equipment and materials storage system at North Park including reconstruction of North Park lean-to (\$60,000)
    - ITEP Stage III Path Improvements – Riverwoods Road and Westminster Road (\$250,000)
    - Park sign/post replacement (\$15,000)
  - **Park Development Fund** – Fiscal Year 2017 realized major contributions to the Park Development Fund as a result of impact fees required as a result of the 444 Social luxury rental apartment project (\$1,514,000). A second equal installment of required park donations for this

development is expected in Fiscal Year 2019. Given the increase in Park Development Funds in 2017, the following projects are proposed to be funded via the Park Development Fund in 2018:

- Balzar Park tennis court replacement (\$80,000)
  - North Park athletic field lighting system update and relamping (\$65,000)
  - Pedestrian path resurfacing at various locations (\$250,000)
  - Installation/construction of downtown pocket park (\$275,000)
  - Route 22 pedestrian bridge reconditioning/improvements (\$190,000)
- **Roadways**
    - Corporate Center and Village Hall LED street light improvement project (\$100,000)
    - Road rehabilitation project on Westminster Way from Route 22 to Sutton Place as part of watermain replacement project (\$215,000 General Capital Fund & \$175,000 Motor Fuel Tax Fund)
    - Preliminary engineering for Fox Trail and Pheasant Row roadway rehabilitation project to take place in 2019 (\$75,500)
  - **Vehicles**
    - Replace 3 police squads and vehicle retrofit (\$120,000)
    - Replace one 1-ton pickup truck (Unit #244) (\$70,000)
  - **Water & Sewer Improvement Fund** The Fiscal Year 2018 Budget includes \$2 million in Water & Sewer Improvement capital projects and equipment purchases. In Fiscal Year 2017, the Village received more than \$2 million in water & sewer connection fees. These one-time revenues, largely associated with the 404 Social apartment development, will be solely dedicated to funding water and sewer system capital needs.

Highlights of the planned projects can be found below:

- Design engineering and bid preparation for alternative water source (\$50,000)
  - Replace Utility Backhoe originally purchased in 1999 (\$150,000)
  - Westminster Way 2018 Water Main Replacement Project (\$1,390,000)
  - Design and bid development services for the crosstown water main project (\$62,000)
  - Sanitary sewer lining/rehabilitation activity (\$200,000)
- The Fiscal Year 2018 Budget contemplates **no increase in personnel**. An existing vacant Police Officer position will be filled in 2018. 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 2018 Budget provides for **no property tax rate increase** for property owners. However, the budget does reflect the second year of the inclusion of a Police Protection line item to the levy as well as a levy for Police Pension funding. The levied amount for Police Protection for 2018 will be \$221,700. The budget also reflects a property tax levy to fund Police Pension Fund contributions in the amount of \$849,750.
  - The Fiscal Year 2018 Budget provides for a **5.00% increase (\$0.40/1,000 gallons)** in the water 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, 2018. **The water rate is increased from \$5.38 to \$5.65 and the sewer rate remains at \$5.92.**

## FINANCIAL SUMMARY

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In 2017, a number of key revenues are projected to perform above budget. The 2017 Budget is expected to close out the year with \$500,000 more in General Fund revenues than budgeted. Significant increases in revenue were seen in Real Estate Transfer taxes and Building Permit Fees. Real Estate Transfer taxes were up due to the sale of a couple major commercial properties in the Village in 2017 including the CDW Center office park, and Building Permit Fee revenue will end higher than budgeted due largely to permit fees related to the 444 Social multi-family project.

A summary of these key General Fund revenues performing above budget are listed below:

Local Home Rule Sales Tax	\$ 280,000
Real Estate Transfer Tax	\$ 235,000
Building Permit Fees	\$ 290,000
Food & Beverage Tax	\$ 110,000
Telecommunications Tax	\$ 200,000
<b>Increased Revenue from Budgeted</b>	<b>\$1,115,000</b>

It should be noted the largest component of revenue performing above budget projected is Building Permit Fees. The increase in this revenue is due primarily to new construction and the permit charges related to the 444 Social luxury rental apartment buildings. This revenue is related to one-time revenue during the year and is not counted on to be received annually.

**Revenues** for all funds total \$23,864,995 and **expenditures** total \$25,149,052. For Fiscal Year 2018, the Fiscal Year Budget reflects the transfer of \$1,700,000 of General Fund reserves to the Water & Sewer Improvement Fund and General Capital Fund to pay planned capital expenditures.

**General Fund estimated fund balance is** projected to total \$7,105,816 at the conclusion of fiscal year 2018. This represents a 75% projected reserve balance of annual operating expenses and debt service as of December 31, 2018 which meets the Village reserve fund policy. Any funds in excess of the General Fund reserve policy are transferred to the General Capital Fund or Water & Sewer Improvement Fund for use for capital equipment purchases or infrastructure.

Total **General Fund expenditures**, including transfers to fund requested capital, debt service and pension contributions, are budgeted at \$12,310,442. This compares to budgeted General Fund expenditures (with transfers and debt service) projected for Fiscal Year-End 2017 in the amount of \$11,662,469.

## GENERAL FUND

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**Revenues** have been conservatively budgeted again this year and are largely based upon estimated revenues for 2017. Due to the departure of major sales tax generators, Sales Tax and Local Home Rule Sales tax revenue realized a significant reduction in 2017 compared to Fiscal Year 2016. Staff has noticed better results in the Building Permits and Real Estate Transfer Tax during 2017. Based upon these results, staff estimated some tax revenues to be slightly higher than the 2017 Budget; however, a majority of revenue lines do remain flat for the 2018 Budget year. With the introduction of an additional .50% Home Rule Sales tax and 1.00% Food & Beverage tax total General Fund Revenues are expected to return to 2015 levels in 2018.

**Operating** expenses (less transfers) total \$10,312,422. This is a \$77,000, or .74%, decrease from the approved 2017 General Fund – Operating budget. Operating costs in the Administration, Finance, Public Works-Streets and Public Works-Parks & Open Space budgets for Fiscal Year 2018 reflect a

decline compared to the 2017 Budget. The budget does include a 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 2.8%.

The Insurance & Common Budget in the General Fund reflects a 5.4% increase for 2018. The primary driver of this increase is due to an 8% increase in health insurance premiums the Village's medical insurance provided through the North Suburban Employee Benefits Cooperative. This increase will be effective January 1, 2018.

The budget reflects filling an existing police officer position vacant in the coming year. This position has been held vacant since August of 2016.

### **WATER AND SEWER FUND**

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**Revenues** are based upon 402 million gallons of water sales. The 2018 Budget reflects a 5.0% increase to water rates (\$5.38 to \$5.65 per 1,000 gallons). The increase is necessary in part due to an increase of 5.00% in water rates from Highland Park. No changes are reflected in the sanitary sewer rates for 2018.

Administrative and Operating costs, less transfers to the Water & Sewer Improvement Funds, will increase less than 1.0% in the Water & Sewer Administration and Operations budgets for the coming year.

For the Water and Sewer Fund at the beginning of Fiscal Year 2017, the **unrestricted net position** was \$991,465, which is equal to just over 2 months of operating expenses. The projected unrestricted net position based at the conclusion of Fiscal Year 2018 is expected to be \$1,390,210 or 33% of annual operating expenses in the fund. The policy is to maintain 20% or at least two (2) months in reserve. The Fiscal Year 2018 Budget meets the Villages fund balance policy for the Water & Sewer Fund.

### **WATER AND SEWER IMPROVEMENT FUND**

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Staff projects \$200,000 in direct revenues from connection fees. 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, Lincolnshire Trails, and Manors of Whytegate developments.

**Capital** improvements total \$2,007,000. The majority of these expenditures is related to the Westminster Way 2018 Water Main Replacement project (\$1,390,000); backhoe replacement (\$150,000); and sanitary sewer rehabilitation projects (\$350,000).

### **OTHER FUNDS**

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The **Motor Fuel Tax** Fund continues to be used only for the Village's annual street resurfacing program (\$175,000). These funds will be used for roadway improvements on Westminster Way. The revenues are based upon Lincolnshire's population and estimated future per capita revenue provided by the Illinois Municipal League.

The **Police Pension** Board requests a 2018 contribution of \$849,750 to the **Police Pension Fund**. Funds for the Police Pension Fund contribution come from a transfer from the General Fund. The annual 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.

The **Park Development Fund** reflects revenues received in the form of developer donations for new residential developments. In 2017, the Village received ½ of the required park donations for the 444 Social apartment project in the amount of \$1,514,000. Staff anticipates receipt of park donations for the Camberley Club development in the amount of \$236,000 in 2018. The Village is restricted in the types of expenditures using Park Development funds. The 2018 Budget reflects the use of park donation revenue totaling \$860,000 to fund various park projects, including:

- Balzar Park tennis court replacement (\$80,000)
- North Park athletic field lighting system update and relamping (\$65,000)
- Pedestrian path resurfacing at various locations (\$250,000)
- Installation/construction of downtown pocket park (\$275,000)
- Route 22 pedestrian bridge reconditioning/improvements (\$190,000)

In the **E-911 Fund**, a monthly fee is included on each telephone bill in the Village for each telephone line. P.A. 99-0006, which was signed by the governor on June 29, 2015, which 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. All carriers are required to remit the 9-1-1 surcharge directly to the Illinois State Police.

The Lincolnshire ETSB dissolved in 2017, and Lincolnshire became a member of a joint ETSB with the Villages of Vernon Hills and Libertyville and the Countryside Fire Protection District. Depending upon how the fund performs over the course of 2018, Lincolnshire's E911 Fund may be eliminated in 2019, 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, 2018.

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 grew in size and professionalism, staff created a budget document. The Village's annual budget provides 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 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 2018 Budget was held September 11, 2017.

Following September 11, 2017 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 10-Year Long-Term Capital Improvement Program. Annually the Village Board reviews, updates and adopts the 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, 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, the Vernon Area Public Library and on the Village of Lincolnshire website at [www.lincolnshireil.gov](http://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.



## 2018 Budget Calendar / Approval Schedule

Date/Time	Event	Purpose
06/01/2017	2018 Capital Improvement Program Worksheets Distributed	Capital Improvement Program Development
6/12/2017	Village Board Budget Discussion/Guidelines – Goals Discussion	
6/12/2017	Presentation of Long-Term Capital Plan	Village Board Update Capital Planning
6/23/2017	Personnel Change Requests to Village Manager	Operating Budget Development
7/14/2017	Completed Capital Improvement Program Worksheets Due to Village Manager	Capital Improvement Program Development
7/14/2017	Finance Distributes Operating Worksheets to Department Managers	Operating Budget Development
7/14/2017	Professional Services Agreements List Distributed to Department Managers to Update	Operating Budget Development
7/14/2017	Budget Performance Indicators / Metrics Distributed to Department Managers	Operating Budget Development
7/24/2017	Presentation of 5-Year Financial Forecast	Village Board Update Financial Planning
8/1/2017	2017 Departmental Goals and Objectives Submitted to Village Manager for Review	Goal/Objective Development
8/1/2017	Letters Sent to Lincolnshire Organizations Regarding FY2018 Budget Process	Operating Budget Development
8/1/2017	Budget Article Completed for Fall Newsletter	Operating Budget Development
8/09/2017	Village Manager Obtain Questions / Comments from Staff – During Employee Council	Obtain Comments / Requests
Week of 8/7/2017	Village Manager Reviews Capital Improvement Worksheets & Returns to Department Managers with Comments	Capital Improvement Program Development
8/18/2017	Completed Operating Budget Worksheets, Performance Indicators and Program Activity Summary Sheets due to Finance Director	Operating Budget Development
8/18/2017	Professional Services Agreements List Due from Department Managers to Finance Director	Development of Operating Budget
8/31/2017	Finance Director Distributes First Draft Budget to Department Managers and Village Manager	Operating Budget Development
9/11/2017	Special Committee of the Whole Meeting	Mayor & Board of Trustees Receive Comments/Suggestions from Organizations and Residents

Date/Time	Event	Purpose
Weeks of 9/04/2017 9/11/2017	Department Manager meetings with Finance Director and Village Manager	Review Operating and Capital Improvement Program Budget and Professional Services Agreement List
9/22/2017	Department Managers Return Draft Budget with Comments to Finance	Operating Budget Development
Week of 9/25/2017	Budget Workbook Revisions Made	Operating & Capital Improvement Program Budget Development
10/05/2017	Budget Workbooks Delivered to Mayor and Board of Trustees	Distribution of Proposed Budget
10/05/2017	Public Copies of Budget Workbooks at the Village Hall, Library and Online	Public Review of Budget
Weeks of 10/09/2017 & 10/16/2017	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees Review Budget
10/23/2017	Committee of the Whole Meeting	Public Comment on Proposed Budget
Weeks of 10/30/2017 & 11/06/2017	Special Committee of the Whole Budget Meetings (As Needed)	Mayor and Board of Trustees Review Budget
Week of 11/06/2017	Final Budget Revisions Made by Village Manager/Finance Director	Operating & Capital Improvement Program Budget Development
Week of 11/13/2017	Department Managers Review/Update Year-End Projections and Recommend Project Carryover Amounts	Operation & Capital Improvement Program Budget Development
11/22/2017	Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
11/22/2017	Public Copies of Final Budget at the Village Hall, Library, and Online	Public of Review Budget
11/27/2017	Village Board Meeting	Adoption of FY 2018 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, pension funding, 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, expenditures related to compensated absences, as well as 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 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 monthly budget reports that 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 and vehicle and equipment purchases. Capital improvements include projects related to repair and replacement of streets, parks, pedestrian/bike paths, water and sewer infrastructure and building improvements.

#### 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 of this 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 2018, the Village will use the property tax levy to fund public safety activities related to the Police Department's operations as well as the fund required contributions to the Village of Lincolnshire Police Pension Fund.

### **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**

The Village intends 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 Long-Term Capital Plan 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 Long-Term Capital 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 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 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 Capital 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 capital purchases and infrastructure needs are based on changes in population, real estate development, age of infrastructure or equipment 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 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 Long-Term Capital 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 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 equal to the previous 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.

<b>Age</b>	<b>Rate</b>
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. This is based on an experience study performed in 2012.
- *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: 12/31/2018 for fiscal year 2018.
- *Measurement Date of the Net Pension Liability*: 12/31 (ie: Fiscal Year End 2018 will be measured 12/31/2018)
- *Retirement & Termination Rates*: Based on an experience study performed in 2012.

### 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, 2018 for Fiscal Year Ending December 31, 2018).

## 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 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. 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%*
The Illinois Funds	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 102% 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 102% level. Pledged collateral will be held by the Village of Lincolnshire or in safekeeping and evidenced by a safekeeping agreement. If collateral is held in safekeeping, it may be held by a third party or by an escrow agent of the pledging institution.

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

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

## **Reporting Requirements**

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

## **Ethics and Conflicts of Interest**

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

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

### **Amendment**

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

### **Adoption**

Adopted by the Village of Lincolnshire Board of Trustees on March 13, 2017.



## **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 semi-annually 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](http://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 2018 Goals

### All Village Departments

- Coordinate Downtown Development & Pocket Park Construction: With recent approval of Culver's, work with developer to complete construction of pocket park.
- Continue Work on Update to Village Brand Identity: Pending Village Board direction, 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 update long-term technology plan for entire organization and incorporate information technology consortium shared initiatives.
- 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.

### Administration Department

- Develop 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 to build an action plan to address long-term Village needs.
- Update Chapter 16 of the Lincolnshire Village Code Pertaining to Ethics: Complete review of Chapter 16 of Lincolnshire Village Code and update as needed; taking into consideration experience in applying procedures outlined in the code as well as feedback received from Village Prosecutor and Village Attorney.
- Monthly Newsletter: Prepare report and recommendation for Village Board regarding transition to monthly newsletter in utility bill. Report will address how to communicate with residents/businesses that don't currently receive utility bills.
- Northern Illinois Benchmarking Cooperative: Work with members of the Northern Illinois Benchmarking and University of Illinois at Chicago on project to begin process of data gathering and benchmarking municipal services, starting first with Police Department.
- Compensation Study: Select and work with consultant to complete a classification and compensation study for the Village of Lincolnshire to determine if employee pay is appropriate for current labor market, develop non-union compensation structure and conduct review of job

descriptions. This study will further improve Lincolnshire's ability to recruit and retain employees.

- Report and Recommendation Regarding Electronic Agenda Management Solution: Solicit Village Board and staff feedback regarding electronic agenda management process. Review options and recommend possible solutions to streamline and update process as necessary.
- Comprehensive Fee Review: Complete analysis of all fees/charges for service currently imposed by the Village and make recommendations to the Village Board as needed.
- Document Management: Research, recommend and implement formal document management system to integrate with new enterprise software system if cost effective.

## **Community & Economic Development Department**

- Formalize Volunteer & Sponsorship Program for Special Events
- Finalize Development of Zoning/Design-Oriented Regulations to insure Residential Character/Integrity: Finalize 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.
- Work with Finance to implement online and on-site credit card based payment for all permits in February/March 2018 for the 2018 construction season.
- Complete a Comprehensive Review of Subdivision Regulations and Recommend Updates to Title 7 Subdivisions and Land Development Chapter of the Lincolnshire Village Code as Necessary
- Work toward "Express Permits" for minor building permits through the 2018 construction season.

## **Finance Department**

- Audit Services: Prepare RFP and recommend service provider and agreement terms for Fiscal Year Ends 2018, 2019 and 2020.
- Food & Beverage Tax: Monitor communication needs with business community, collection and reporting procedures related to Food & Beverage Tax.
- Contract Management: Assume responsibility for overseeing compliance with purchasing policies and Lincolnshire's purchasing practices. More specific, promote good practices related to contract execution, bid notification and awards, secure proper Certificates of Insurance, Record Retention, Acceptance of goods & services, Review contracts and recommending changes
- Debt Restructure/ Refinance: Research refunding SSA Sedgebrook Bonds.
- Review Options and Impacts of Capital Improvement Financing: Research and present report to Village Board on long term financing options for Water/ Sewer Capital projects and assist as needed with issuance.
- Investments: Research and report on alternative investment options.
- Newsletter and Social Media: Increase social media presence with Finance related items.
- Train New Hires: Provide support and appropriate training in the event of retirement/ replacement of Administrative Assistants.

## Police Department

- Update Liquor License Code: Evaluate current Village code liquor licensing classifications. Identify and streamline the listed classes into broader class structures to simplify the liquor licensing process.
- Comprehensive Facilities Master Plan: Partner with Public Works staff and professional services to conduct a facility assessment. Develop comprehensive detailed capital improvements plans for the Public Works Facility and Village Hall with assistance from consultants with expertise in this area so the 10 Year CIP can better reflect the financial needs of the Villages facilities
- Successfully Negotiate Renewal to Collective Bargaining Agreement: Review, discuss, and ratify a new labor agreement with the Illinois Fraternal Order of Police Lodge #181 labor council. The contract should convey the best interest of both the Village of Lincolnshire and its employees.
- Develop Police Department Technology Plan: Research and evaluate prospective technology needs for 2019, specifically body worn cameras and versatile in-car computer options.
- Streamline/Update Police Policy Management System: Assess policy software options and implement a program that includes regular law updates and identifies best practices in law enforcement.
- Training/Career Development Program: Increase career development of personnel including maintaining annual required training, increasing patrol related competencies within officers and supervisory development of supervisors.

## 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.
- Increase Use of GIS/Mobile Technology: Continue to 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 pavement 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 streets can be rehabilitated as part of a capital improvement project.
- 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 leading to Commercial Downtown area.
- Comprehensive Facilities Master Plan: Develop comprehensive detailed capital improvements plans for the Public Works Facility and Village Hall with assistance from consultants with expertise in this area so the 10 Year CIP can better reflect the financial needs of the Villages facilities.
- Implement Sanitary Sewer Rehabilitation Program: Rehabilitate 2,000 feet of Sanitary Sewer main for 2018.

- Update Water System Improvement Plan: Incorporate the recommendations from the Emergency Water Supply Study into the CIP and update the water system improvement plan as required.
- Village Sign Replacement Initiatives: Research all streets and/or park 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.
- Village Outdoor Lighting/Streetlight LED Upgrades: Research all Village-owned outdoor lighting and streetlights and make recommendations on LED upgrades and/or replacements as needed. Include recommendation for Parks entrance signs within 10-Year Capital Improvement Program. Initiate first year of replacement program.
- Develop Stormwater Management Grant Program: Des Plaines River Properties.



## 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	2021
Trustee Karen Feldman	2021
Trustee Gerard Leider	2021
Village Clerk Barbara Mastandrea	2019
Village Treasurer Michael Peterson	N/A

## Appointed Boards

### Architectural Review Board

Cherise Kennerley, Chairman	2018
Mike McCall	2018
Paul Orzeske	2018
Eric Tapia	2018
Howard Baskin	2020
Todd Jensen	2020

### Park Board

Ken Borgerding, Chairman	2018
Lee Campbell	2020
Kai Zhou	2020
Kathy Alred Lin	2018
Suzi Siegel	2019
Sandra Wright	2018
Lee Fell	2018

### Police Pension Fund Board

Steven Lee, President	2019
Mickey Herst	2018
Adam Hyde	2019
Patrick Quillinan	2019
Jamie Watson	2019

### Zoning Board

Brian Bickhoff, Chairman	2020
Gary Kalina	2019
Christine Udoni	2019
Michael Van de Kerckhove	2018
Bryan Hersh	2020
Rana Hashemi – Alternate	2018



## **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

Carol Lustig, Administrative Assistant

### Finance

Julia Gabbard, Senior Accountant

### Police

Sarah Maciareillo, Administrative Assistant

### Public Works

Walter Dittrich, Assistant Public Works Director/Village Engineer

Terry Hawkins, Utility Superintendent

Tim Baynon, Forestry/Parks Foreman

Josh Markham, Streets/Stormwater Foreman

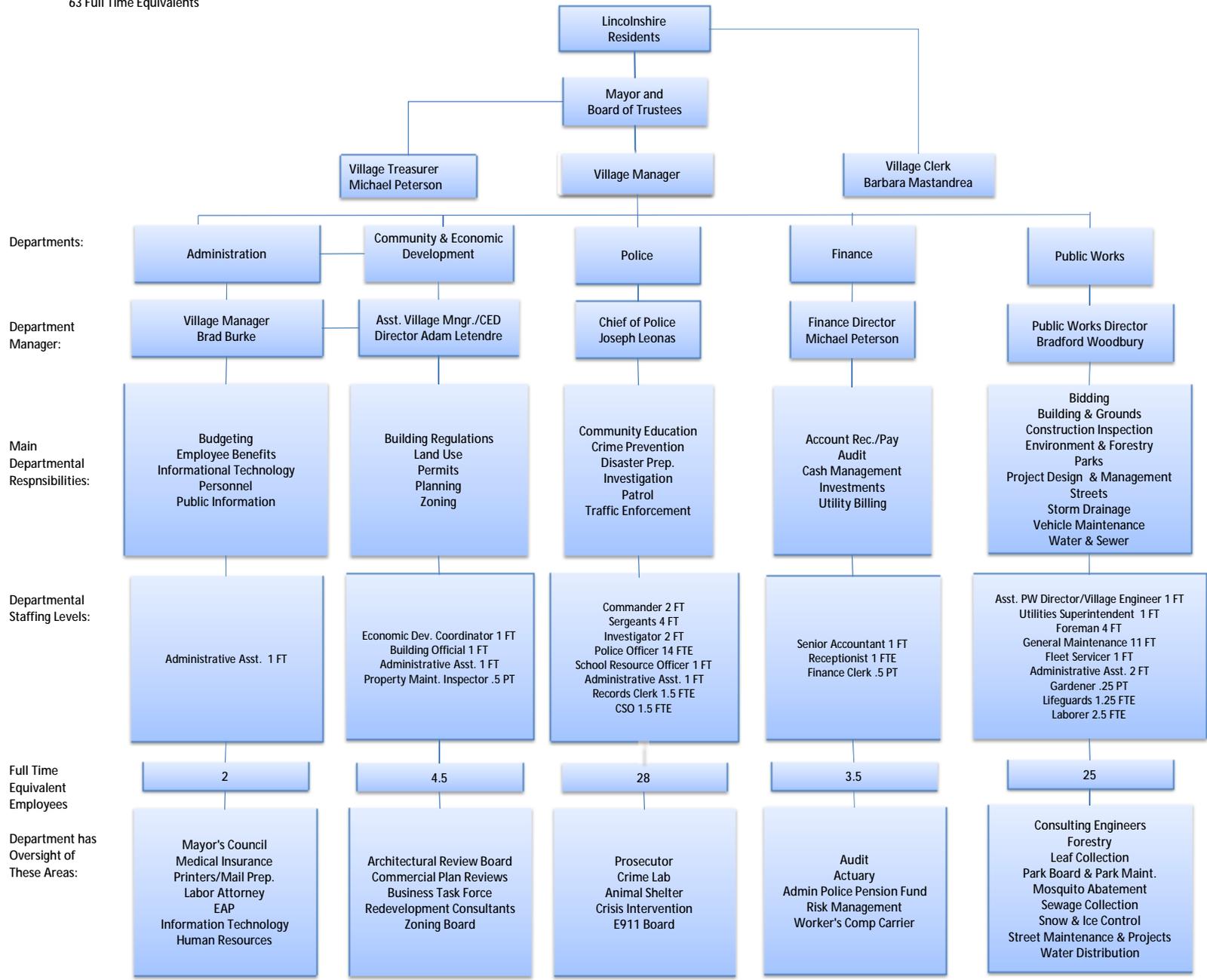
Matt Liewehr, Fleet Foreman

Kimberly Jurco, Administrative Assistant

Emily Land, Administrative Assistant

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

Village of Lincolnshire  
 Organizational Chart  
 12/31/2017



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## **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 twelve 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 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>General Fund</b>	\$ 12,307,731	\$ 11,877,274	\$ 10,900,167	\$ 11,834,580	<b>\$ 12,463,160</b>
<b>Water &amp; Sewer Fund</b>	\$ 1,756,703	\$ 2,261,720	\$ 4,783,030	\$ 4,368,800	<b>\$ 4,585,000</b>
<b>Water &amp; Sewer Improvements Fund</b>	\$ 1,059,396	\$ 886,060	\$ 1,629,175	\$ 2,511,800	<b>\$ 1,509,795</b>
<b>Motor Fuel Tax Fund</b>	\$ 186,052	\$ 193,461	\$ 188,700	\$ 185,700	<b>\$ 187,400</b>
<b>Police Pension Fund</b>	\$ 1,382,895	\$ 2,402,551	\$ 1,114,349	\$ 2,611,700	<b>\$ 1,200,000</b>
<b>Fraud, Alcohol, Drug Enforce Fund</b>	\$ 12,220	\$ 8,285	\$ -	\$ 13,966	<b>\$ -</b>
<b>Vehicle Maintenance Fund</b>	\$ 430,000	\$ 490,370	\$ 464,700	\$ 464,700	<b>\$ 476,800</b>
<b>E911 Fund</b>	\$ 376,574	\$ 290,188	\$ 297,570	\$ 299,940	<b>\$ 308,800</b>
<b>Park Development</b>	\$ 20,940	\$ 258	\$ 236,100	\$ 1,500,000	<b>\$ 236,100</b>
<b>SSA Sedgebrook</b>	\$ 1,178,103	\$ 1,180,647	\$ 1,181,100	\$ 1,181,200	<b>\$ 1,180,200</b>
<b>SSA Traffic Signal</b>	\$ 17	\$ 24	\$ -	\$ -	<b>\$ -</b>
<b>General Capital Fund</b>	\$ 1,390,773	\$ 6,200,642	\$ 530,600	\$ 1,919,985	<b>\$ 1,717,740</b>
<b>TOTAL</b>	<b>\$ 20,101,404</b>	<b>\$ 25,791,480</b>	<b>\$ 21,325,491</b>	<b>\$ 26,892,371</b>	<b>\$ 23,864,995</b>

## Expenditure Summary by Fund

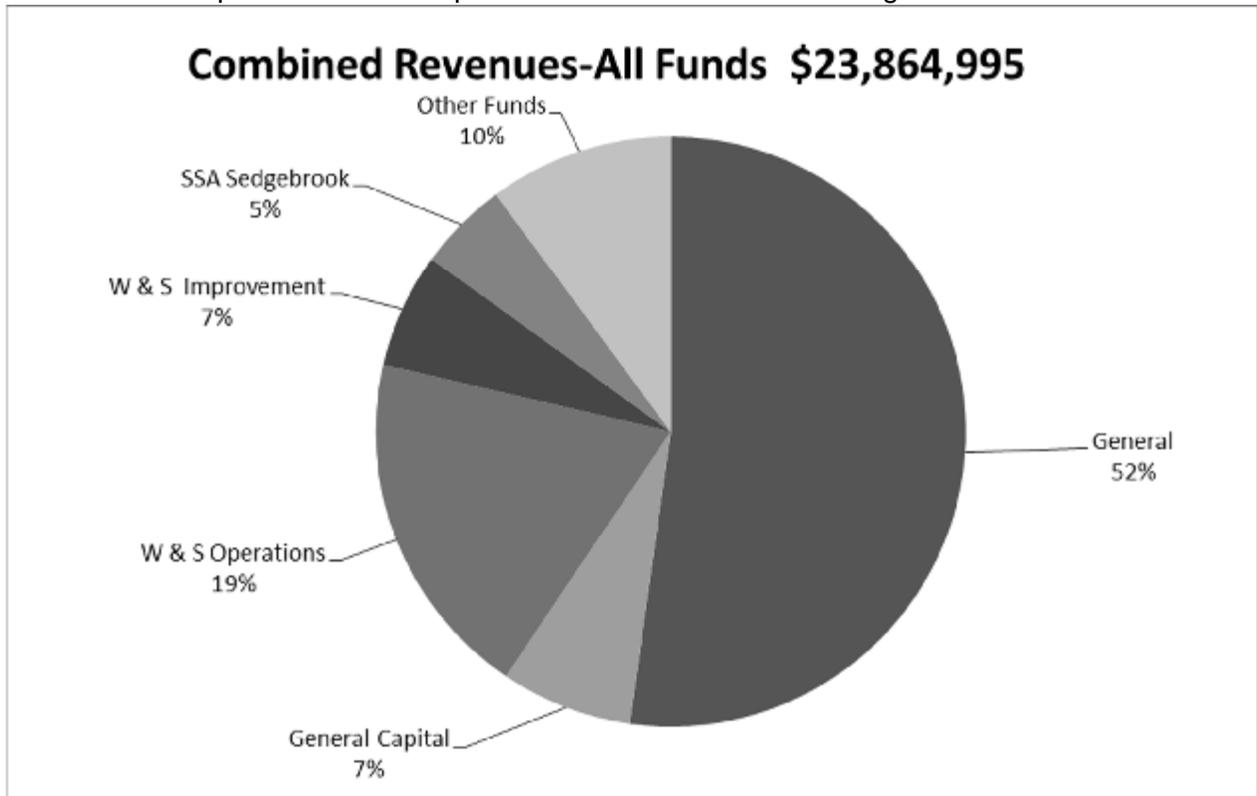
Fund	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>General Fund</b>					
Administrative Services	\$ 278,673	\$ 276,645	\$ 353,970	\$ 286,572	\$ 302,990
Finance	\$ 266,072	\$ 268,056	\$ 332,185	\$ 304,212	\$ 331,285
Police	\$ 3,684,900	\$ 3,910,796	\$ 4,045,424	\$ 4,108,128	\$ 4,332,435
Community & Econ. Development	\$ 974,501	\$ 835,438	\$ 916,710	\$ 910,702	\$ 1,052,920
Insurance/Common Expenses	\$ 1,228,531	\$ 1,262,574	\$ 1,460,650	\$ 1,422,322	\$ 1,539,625
Public Works					
Administration	\$ 191,906	\$ 218,724	\$ 241,365	\$ 240,715	\$ 254,407
Streets	\$ 991,672	\$ 1,118,470	\$ 1,292,185	\$ 1,219,135	\$ 1,274,375
Parks & Grounds	\$ 1,289,241	\$ 1,338,022	\$ 1,391,025	\$ 1,352,775	\$ 1,391,085
Buildings	\$ 134,771	\$ 118,659	\$ 129,600	\$ 141,100	\$ 131,300
Debt & Transfers	\$ 2,798,882	\$ 6,722,373	\$ 409,057	\$ 1,774,800	\$ 1,700,000
TOTAL	\$ 11,839,149	\$ 16,069,757	\$ 10,572,171	\$ 11,760,461	\$ 12,310,422
<b>Water &amp; Sewer Fund</b>					
Administration	\$ 596,319	\$ 1,079,552	\$ 900,325	\$ 992,035	\$ 908,680
Operations	\$ 3,426,200	\$ 3,386,082	\$ 3,642,580	\$ 3,574,330	\$ 3,676,320
TOTAL	\$ 4,022,519	\$ 4,465,634	\$ 4,542,905	\$ 4,566,365	\$ 4,585,000
<b>Water &amp; Sewer Improvements Fund</b>	\$ 391,560	\$ 594,738	\$ 1,869,300	\$ 1,915,490	\$ 2,007,000
<b>Motor Fuel Tax Fund</b>	\$ 175,000	\$ 175,000	\$ 335,000	\$ 335,000	\$ 175,000
<b>Police Pension Fund</b>	\$ 1,382,895	\$ 2,402,551	\$ 1,114,149	\$ 2,611,700	\$ 1,200,000
<b>Fraud, Alcohol, Drug Enforce Fund</b>	\$ 11,627	\$ 4,217	\$ 73,445	\$ 29,585	\$ 60,630
<b>Vehicle Maintenance Fund</b>	\$ 401,625	\$ 393,060	\$ 476,630	\$ 393,665	\$ 476,800
<b>E911 Fund</b>	\$ 513,940	\$ 386,833	\$ 297,570	\$ 373,050	\$ 308,800
<b>Park Development Fund</b>	\$ 440	\$ 25,148	\$ 275,000	\$ -	\$ 860,000
<b>SSA Sedgebrook</b>	\$ 1,155,652	\$ 1,155,224	\$ 1,180,475	\$ 1,167,375	\$ 1,180,200
<b>SSA Traffic Signal</b>	\$ 4,879	\$ 4,680	\$ 4,880	\$ 4,680	\$ 4,880
<b>General Capital Fund</b>	\$ 1,324,358	\$ 1,725,202	\$ 2,118,900	\$ 1,321,942	\$ 1,980,320
<b>GRAND TOTAL</b>	\$ 21,223,644	\$ 27,402,044	\$ 22,860,425	\$ 24,479,313	\$ 25,149,052

## Expenditure Summary by Activity

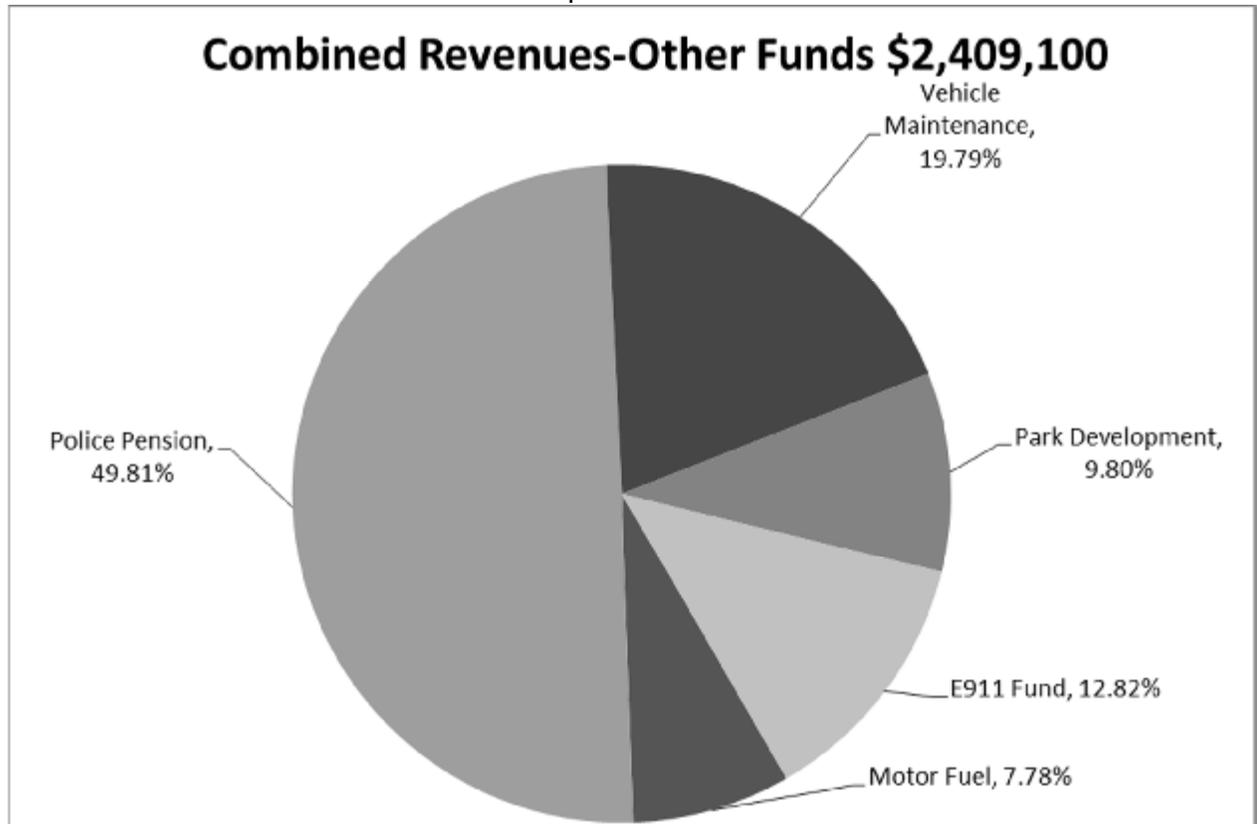
Account Activity	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>General Fund - Operating</b>					
Administrative Services	\$ 278,673	\$ 276,645	\$ 353,970	\$ 286,572	\$ 302,990
Finance	\$ 266,072	\$ 268,056	\$ 332,185	\$ 304,212	\$ 331,285
Police	\$ 3,534,400	\$ 3,739,126	\$ 3,882,724	\$ 3,939,628	\$ 4,129,935
Community & Econ. Development	\$ 970,201	\$ 830,538	\$ 912,110	\$ 906,102	\$ 1,048,120
Insurance/Common Expenses	\$ 1,228,531	\$ 1,262,574	\$ 1,460,650	\$ 1,422,322	\$ 1,539,625
Public Works	\$ 2,375,390	\$ 2,529,075	\$ 2,803,275	\$ 2,702,825	\$ 2,793,667
TOTAL	\$ 8,653,267	\$ 8,906,014	\$ 9,744,914	\$ 9,561,661	\$ 10,145,622
<b>Special Revenue - Operating</b>					
Vehicle Maintenance Fund	\$ 377,046	\$ 374,259	\$ 476,630	\$ 393,665	\$ 476,800
Fraud, Alcohol, Drug Fund	\$ 11,627	\$ 4,217	\$ 73,445	\$ 29,585	\$ 60,630
E911 Fund	\$ 513,940	\$ 386,833	\$ 297,570	\$ 373,050	\$ 308,800
SSA Traffic Signal	\$ 4,879	\$ 4,680	\$ 4,880	\$ 4,680	\$ 4,880
TOTAL	\$ 907,492	\$ 769,989	\$ 852,525	\$ 800,980	\$ 851,110
<b>Debt Service - by Fund</b>					
General Debt	\$ 481,582	\$ 722,373	\$ 481,582	\$ 474,800	\$ -
Water & Sewer Improvements Fund	\$ 187,300	\$ 187,300	\$ 187,300	\$ 184,640	\$ -
SSA Sedgebrook	\$ 1,155,652	\$ 1,155,224	\$ 1,180,475	\$ 1,167,375	\$ 1,180,200
TOTAL	\$ 1,824,534	\$ 2,064,897	\$ 1,849,357	\$ 1,826,815	\$ 1,180,200
<b>Capital Projects - by Fund</b>					
Motor Fuel Tax Fund	\$ 175,000	\$ 175,000	\$ 335,000	\$ 335,000	\$ 175,000
Park Development Fund	\$ 440	\$ 25,148	\$ 275,000	\$ -	\$ 860,000
General Capital Fund	\$ 1,324,358	\$ 1,725,202	\$ 2,118,900	\$ 1,321,942	\$ 1,980,320
Water & Sewer Improvements Fund	\$ 204,260	\$ 407,438	\$ 1,682,000	\$ 1,730,850	\$ 2,007,000
TOTAL	\$ 1,704,058	\$ 2,332,788	\$ 4,410,900	\$ 3,387,792	\$ 5,022,320
<b>Fund Transfer Out</b>					
General Fund	\$ 2,704,300	\$ 6,441,370	\$ 345,675	\$ 1,724,000	\$ 2,164,800
Water and Sanitary Sewer Fund	\$ 133,781	\$ 596,761	\$ 446,500	\$ 546,500	\$ 455,495
Vehicle Maintenance Fund	\$ 24,579	\$ 18,801	\$ -	\$ -	\$ -
TOTAL	\$ 2,862,660	\$ 7,056,932	\$ 792,175	\$ 2,270,500	\$ 2,620,295
<b>Enterprise - Operating</b>					
Water and Sanitary Sewer Fund	\$ 3,888,738	\$ 3,868,873	\$ 4,096,405	\$ 4,019,865	\$ 4,129,505
TOTAL	\$ 3,888,738	\$ 3,868,873	\$ 4,096,405	\$ 4,019,865	\$ 4,129,505
<b>Employee Pensions</b>					
Police Pension Fund	\$ 1,382,895	\$ 2,402,551	\$ 1,114,149	\$ 2,611,700	\$ 1,200,000
TOTAL	\$ 1,382,895	\$ 2,402,551	\$ 1,114,149	\$ 2,611,700	\$ 1,200,000
<b>GRAND TOTAL</b>	\$ 21,223,644	\$ 27,402,044	\$ 22,860,425	\$ 24,479,313	\$ 25,149,052

## Pie Charts - Combined Revenues

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



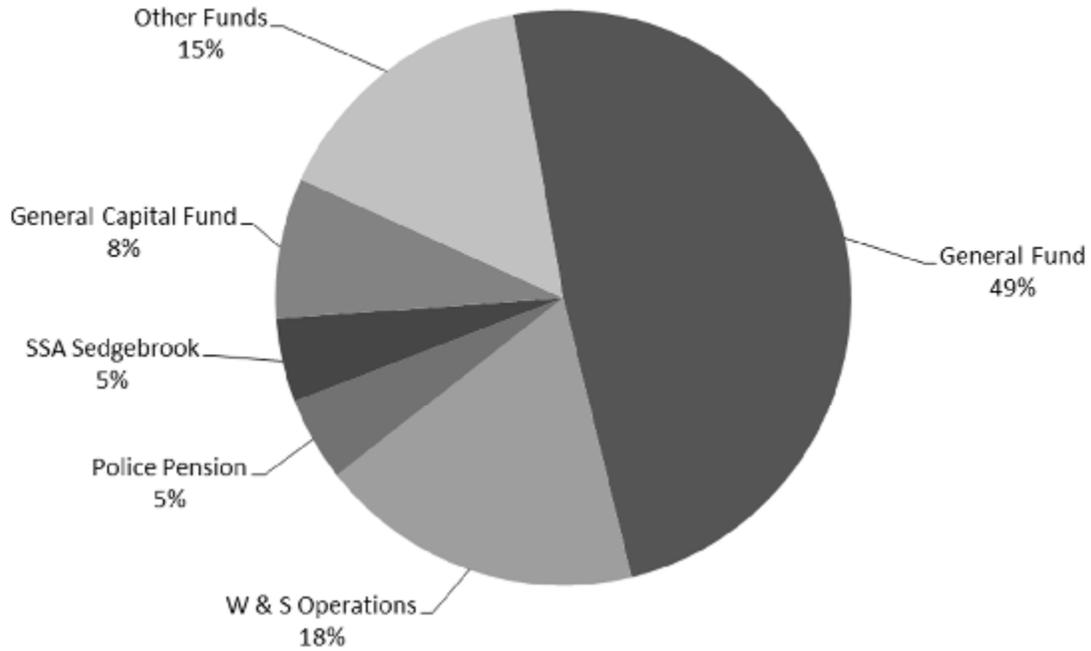
Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.



## Pie Charts - Combined Expenditures

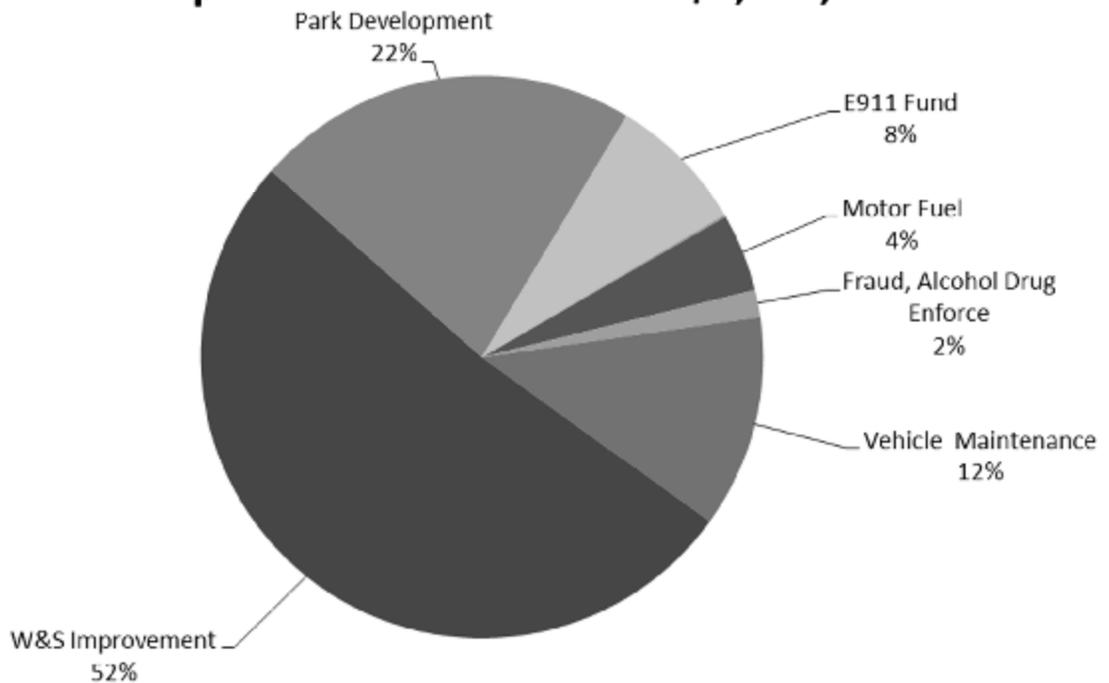
The pie chart below depicts all expenditures for the Village of Lincolnshire.

### Combined Expenditures-All Funds \$25,149,052



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

### Combined Expenditures-Other Funds \$3,893,110



## 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.	Estimated Disbursemts.	Estimated Fund Balance 12/31/2017
General Fund	\$ 6,878,959	\$ 1,507,800	\$10,326,780	\$ 18,713,539	\$ 11,760,461	\$ 6,953,078
General Capital Fund	\$ 7,189,708	\$ -	\$ 1,919,985	\$ 9,109,693	\$ 1,321,942	\$ 7,787,751
Water & Sewer Fund	\$ 798,479	\$ -	\$ 4,368,800	\$ 5,167,279	\$ 4,566,365	\$ 600,914
W&S Improvements Fund	\$ 192,986	\$ -	\$ 2,511,800	\$ 2,704,786	\$ 1,915,490	\$ 789,296
Motor Fuel Tax Fund	\$ 226,447	\$ -	\$ 185,700	\$ 412,147	\$ 335,000	\$ 77,147
Fraud, Alcohol, Drug Enfor	\$ 76,249	\$ -	\$ 13,966	\$ 90,215	\$ 29,585	\$ 60,630
Vehicle Maintenance Fund	\$ 51,299	\$ -	\$ 464,700	\$ 515,999	\$ 393,665	\$ 122,334
Park Development	\$ 123,661	\$ -	\$ 1,500,000	\$ 1,623,661	\$ -	\$ 1,623,661
E911 Fund	\$ 168,370	\$ -	\$ 299,940	\$ 468,310	\$ 373,050	\$ 95,260
SSA Sedgebrook	\$ 2,116,871	\$ 1,162,500	\$ 18,700	\$ 3,298,071	\$ 1,167,375	\$ 2,130,696
SSA Westminister Signal	\$ 8,421	\$ -	\$ -	\$ 8,421	\$ 4,680	\$ 3,741
Police Pension Fund	\$ 20,362,060	\$ -	\$ 2,611,700	\$ 22,973,760	\$ 2,611,700	\$ 20,362,060
<b>GRAND TOTAL</b>	<b>\$ 38,193,510</b>	<b>\$ 2,670,300</b>	<b>\$24,222,071</b>	<b>\$ 65,085,881</b>	<b>\$ 24,479,313</b>	<b>\$ 40,606,568</b>

## Summary of 2018 Receipts and Expenditures All Funds

Fund	Estimated Fund Balance 01/01/2018	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursemts.	Estimated Fund Balance 12/31/2018
General Fund	\$ 6,953,078	\$ 221,700	\$12,241,460	\$ 19,416,238	\$ 12,310,422	\$ 7,105,816
General Capital Fund	\$ 7,787,751	\$ -	\$ 1,717,740	\$ 9,505,491	\$ 1,980,320	\$ 7,525,171
Water & Sewer Fund	\$ 600,914	\$ -	\$ 4,585,000	\$ 5,185,914	\$ 4,585,000	\$ 600,914
W&S Improvements Fund	\$ 789,296	\$ -	\$ 1,509,795	\$ 2,299,091	\$ 2,007,000	\$ 292,091
Motor Fuel Tax Fund	\$ 77,147	\$ -	\$ 187,400	\$ 264,547	\$ 175,000	\$ 89,547
Fraud, Alcohol, Drug Enfor	\$ 60,630	\$ -	\$ -	\$ 60,630	\$ 60,630	\$ -
Vehicle Maintenance Fund	\$ 122,334	\$ -	\$ 476,800	\$ 599,134	\$ 476,800	\$ 122,334
Park Development	\$ 1,623,661	\$ -	\$ 236,100	\$ 1,859,761	\$ 860,000	\$ 999,761
E911 Fund	\$ 95,260	\$ -	\$ 308,800	\$ 404,060	\$ 308,800	\$ 95,260
SSA Sedgebrook	\$ 2,130,696	\$ 1,161,600	\$ 18,600	\$ 3,310,896	\$ 1,180,200	\$ 2,130,696
SSA Westminister Signal	\$ 3,741	\$ -	\$ 4,880	\$ 8,621	\$ 4,880	\$ 3,741
Police Pension Fund	\$ 20,362,060	\$ 849,750	\$ 350,250	\$ 21,562,060	\$ 1,200,000	\$ 20,362,060
<b>GRAND TOTAL</b>	<b>\$ 40,606,568</b>	<b>\$ 2,233,050</b>	<b>\$21,636,825</b>	<b>\$ 64,476,443</b>	<b>\$ 25,149,052</b>	<b>\$ 39,327,391</b>

## Summary of Available Fund Balances

Fund	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Estimate	FY2018 Budget	Minimum Fund Balance if required
General Fund	\$ 10,612,821	\$ 9,748,038	\$ 6,878,959	\$ 6,953,078	\$ 7,105,816	\$ 7,957,817
General Capital Fund	\$ 2,757,033	\$ 2,714,268	\$ 7,189,708	\$ 7,787,751	\$ 7,525,171	
Water & Sewer Fund	\$ 1,409,308	\$ 578,759	\$ 798,479	\$ 600,914	\$ 600,914	\$ 917,000
W&S Improvements Fund	\$ 830,257	\$ 184,343	\$ 192,986	\$ 789,296	\$ 292,091	\$ -
Motor Fuel Tax Fund	\$ 196,935	\$ 207,986	\$ 226,447	\$ 77,147	\$ 89,547	\$ -
Fraud, Alcohol, Drug Enfor	\$ 71,587	\$ 72,180	\$ 76,249	\$ 60,630	\$ -	
Vehicle Maintenance Fund	\$ 51,299	\$ 51,299	\$ 51,299	\$ 122,334	\$ 122,334	\$ -
Park Development	\$ 115,257	\$ 135,977	\$ 123,661	\$ 1,623,661	\$ 999,761	
E911 Fund	\$ 183,632	\$ 264,847	\$ 168,370	\$ 95,260	\$ 95,260	\$ -
SSA Sedgebrook	\$ 2,067,817	\$ 2,091,449	\$ 2,116,871	\$ 2,130,696	\$ 2,130,696	
SSA Westminster Signal	\$ 17,938	\$ 13,076	\$ 8,421	\$ 3,741	\$ 3,741	
Police Pension Fund	\$ 19,452,281	\$ 19,019,680	\$ 20,362,060	\$ 20,362,060	\$ 20,362,060	\$ -
<b>GRAND TOTAL</b>	<b>\$ 37,766,165</b>	<b>\$ 35,081,902</b>	<b>\$ 38,193,510</b>	<b>\$ 40,606,568</b>	<b>\$ 39,327,391</b>	

### 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 an unspendable temporary form (prepaid items, real estate held for sale).
- *Restricted Fund Balance:* Some fund resources are subject to restrictions 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 in spendable form 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	FY2016 Totals Actual	FY2017 Totals Estimated	FY2018 Totals Approved	General & Gen Cap	Special Revenue	Enterprise	Pensions
<b>Est Beginning Fund Balance</b>			<b>\$ 40,606,568</b>	<b>\$ 14,740,829</b>	<b>\$ 4,113,469</b>	<b>\$ 1,390,210</b>	<b>\$ 20,362,060</b>
Taxes	\$ 12,188,752	\$ 11,267,900	\$ 13,101,350	\$ 11,090,000	\$ 1,161,600	\$ -	\$ 849,750
Licenses & Fees	\$ 6,007,825	\$ 7,684,150	\$ 5,736,700	\$ 691,700	\$ 273,000	\$ 4,772,000	\$ -
Fines & Forfeitures	\$ 259,083	\$ 248,000	\$ 236,000	\$ 236,000	\$ -	\$ -	\$ -
Allotments, Grants, Reimb.	\$ 413,386	\$ 783,680	\$ 462,360	\$ 275,360	\$ 187,000	\$ -	\$ -
Miscellaneous	\$ 400,978	\$ 1,187,500	\$ 306,600	\$ 90,100	\$ -	\$ 10,000	\$ 206,500
Other Revenue	\$ 1,681,082	\$ 3,450,641	\$ 1,401,690	\$ 997,740	\$ 255,200	\$ 5,000	\$ 143,750
<b>Total</b>	<b>\$ 20,951,106</b>	<b>\$ 24,621,871</b>	<b>\$ 21,244,700</b>	<b>\$ 13,380,900</b>	<b>\$ 1,876,800</b>	<b>\$ 4,787,000</b>	<b>\$ 1,200,000</b>
<b>Expenditures</b>							
Personnel Services	\$ 6,250,404	\$ 6,829,930	\$ 7,150,872	\$ 6,171,202	\$ 193,450	\$ 786,220	\$ -
Contractual Services	\$ 6,384,761	\$ 6,610,161	\$ 6,876,235	\$ 3,024,545	\$ 484,830	\$ 3,278,360	\$ 88,500
Commodities	\$ 314,762	\$ 318,850	\$ 340,300	\$ 191,700	\$ 118,800	\$ 29,800	\$ -
Other Charges	\$ 3,029,366	\$ 3,240,765	\$ 2,836,530	\$ 758,175	\$ 931,730	\$ 35,125	\$ 1,111,500
Capital Outlay	\$ 2,307,640	\$ 3,387,792	\$ 4,162,320	\$ 1,980,320	\$ 175,000	\$ 2,007,000	\$ -
<b>Total</b>	<b>\$ 18,286,933</b>	<b>\$ 20,387,498</b>	<b>\$ 21,366,257</b>	<b>\$ 12,125,942</b>	<b>\$ 1,903,810</b>	<b>\$ 6,136,505</b>	<b>\$ 1,200,000</b>
<b>Other Financing Sources</b>							
Interfund Transfers In	\$ 7,144,357	\$ 2,270,500	\$ 2,620,295	\$ 800,000	\$ 512,500	\$ 1,307,795	\$ -
Interfund Transfers (Out)	\$ (7,056,932)	\$ (2,270,500)	\$ (2,620,295)	\$ (2,164,800)	\$ -	\$ (455,495)	\$ -
Interfund Loans In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Loans (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
External Loans In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
External Loans (Out)	\$ (2,058,179)	\$ (1,821,315)	\$ (1,162,500)	\$ -	\$ (1,162,500)	\$ -	\$ -
Use of Reserves	\$ -	\$ -	\$ 1,449,195	\$ 262,580	\$ 689,410	\$ 497,205	\$ -
<b>Total</b>	<b>\$ (1,970,754)</b>	<b>\$ (1,821,315)</b>	<b>\$ 286,695</b>	<b>\$ (1,102,220)</b>	<b>\$ 39,410</b>	<b>\$ 1,349,505</b>	<b>\$ -</b>
<b>Revenues &amp; Other Financing Sources Over Expenditures</b>	<b>\$ 693,419</b>	<b>\$ 2,413,058</b>	<b>\$ 165,138</b>	<b>\$ 152,738</b>	<b>\$ 12,400</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>			<b>\$ 40,771,706</b>	<b>\$ 14,893,567</b>	<b>\$ 4,125,869</b>	<b>\$ 1,390,210</b>	<b>\$ 20,362,060</b>



## Fund Descriptions

### Major Governmental Funds

Major funds represent 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 appropriation. 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 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 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. 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 water 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.

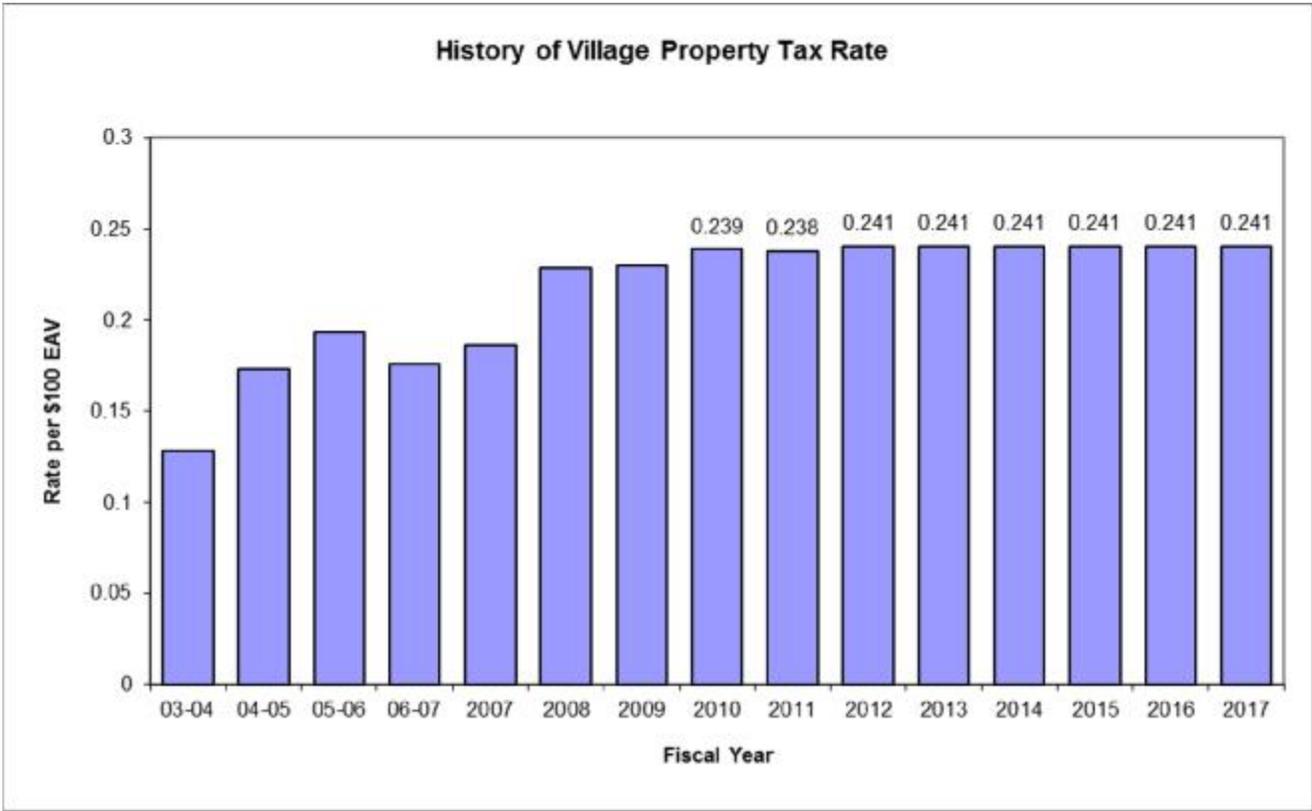
### Police Pension Fund

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 (2016 tax year)</u>	\$ 625,649,053
Debt limit-8.625% of assessed valuation	53,962,231
Amount of general obligation debt	0
<u>Legal Debt Margin</u>	\$ 53,962,231

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.

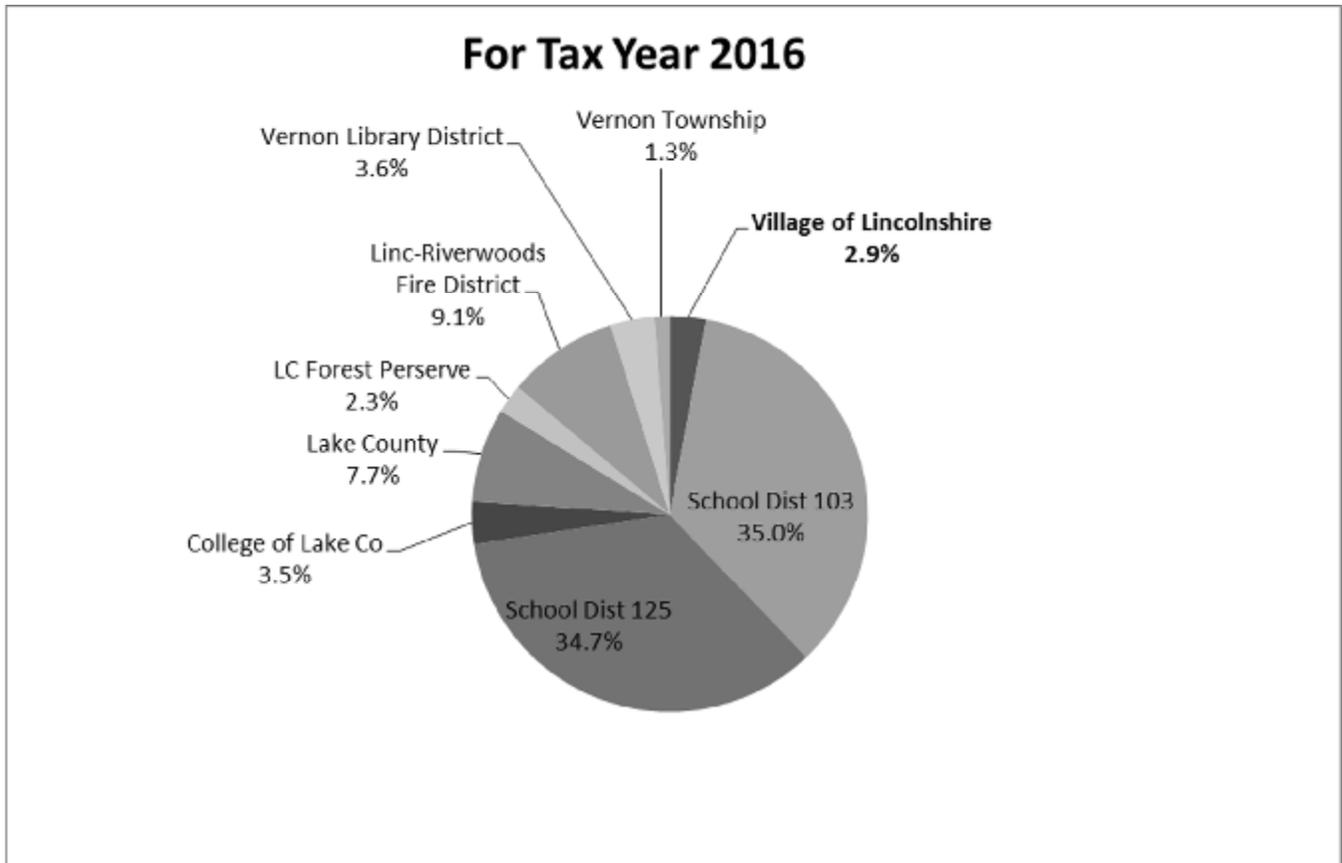
#### Loan Consolidation and Refinancing

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 \$13,580; of which only \$398 is received by the Village of Lincolnshire to fund public safety activities related to the Police Department's operations as well as funding the required contributions to the Village of Lincolnshire Police Pension Fund.

Many taxing entities impact Lincolnshire property tax payers. These individual governmental entities are reflected on the annual property 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 Lincolnshire Village government but taxes levied by Lake County, 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 aforementioned entities are each considered a separate "taxing district", having its own governing body and tax levy authority. The Village provides police protection, parks construction and maintenance, street maintenance, 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	2012	2013	2014	2015	2016
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	0.135	0.144	0.146	0.143	0.137
<b>Village of Lincolnshire</b>	<b>0.241</b>	<b>0.241</b>	<b>0.241</b>	<b>0.241</b>	<b>0.241</b>
Village of Libertyville	0.565	0.655	0.698	0.701	0.665
Village of Lake Bluff	0.763	0.751	0.774	0.722	0.684
Village of Deerfield	0.719	0.784	0.875	0.893	0.857
City of Highland Park	0.709	0.785	0.795	0.749	0.737
Village of Buffalo Grove	0.929	0.983	0.993	0.955	0.921
City of Lake Forest	1.148	1.248	1.274	1.279	1.227
Village of Mundelein	1.481	1.573	1.616	1.571	1.563
County of Lake	0.608	0.663	0.682	0.663	0.632
PTAX-253					
School District #103	2.842	3.008	3.115	3.024	2.877
School District #125	2.751	2.989	3.048	3.004	2.858
College of Lake County #532	0.272	0.296	0.306	0.299	0.285
PTAX-254					
Forest Preserve	0.212	0.218	0.210	0.208	0.193
Lincolnshire-Rwoods Fire	0.734	0.786	0.805	0.786	0.748
Vernon Library District	0.291	0.311	0.316	0.308	0.293
PTAX-252					
Vernon Township	0.060	0.065	0.066	0.064	0.061
Vernon Road & Bridge	0.026	0.027	0.027	0.026	0.024
Vernon Special Rd Imp Fund	0.020	0.013	0.020	0.020	0.019

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)

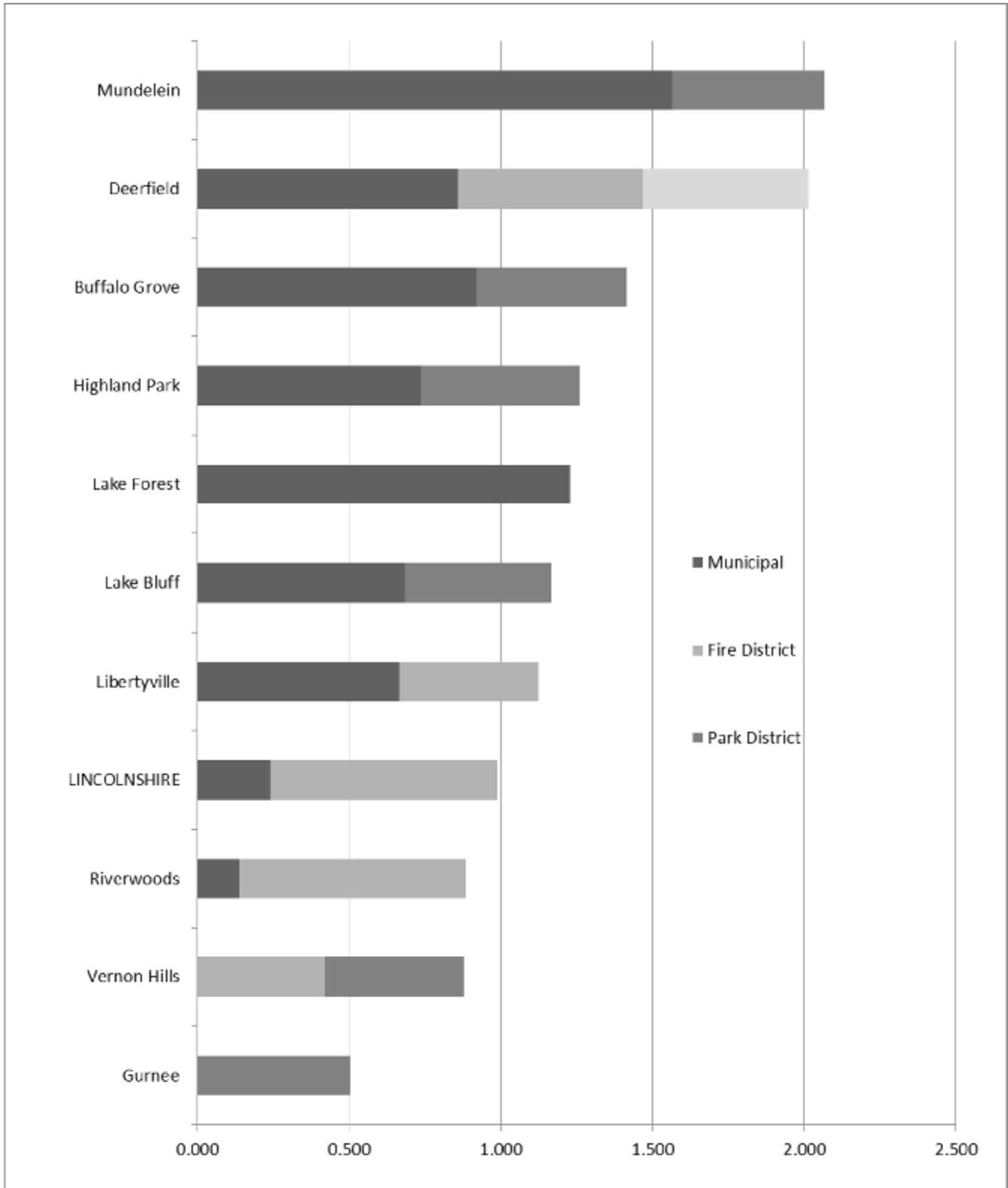
<b>Entity</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
City of Lake Forest	5.099	5.502	5.615	5.524	5.257
Village of Lake Bluff	6.085	6.866	7.114	6.918	6.559
Village of Riverwoods	7.514	8.007	8.099	7.741	7.368
City of Highland Park	7.612	8.140	8.322	7.995	7.649
Village of Libertyville	7.532	8.233	8.164	8.137	7.653
<b>Village of Lincolnshire</b>	<b>8.057</b>	<b>8.617</b>	<b>8.838</b>	<b>8.644</b>	<b>8.230</b>
Village of Deerfield	8.435	9.019	9.198	8.809	8.425
Village of Vernon Hills	8.854	9.624	9.572	9.480	8.962
Village of Buffalo Grove	9.222	9.885	10.032	9.794	9.315
Village of Gurnee	8.904	9.756	10.131	9.906	9.612
Village of Mundelein	10.690	11.644	12.227	11.972	11.449

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 2016 Property Tax Rates compared below include basic services provided by municipal governments including fire services (districts), and parks & recreational services.

**2016 Tax Rates**

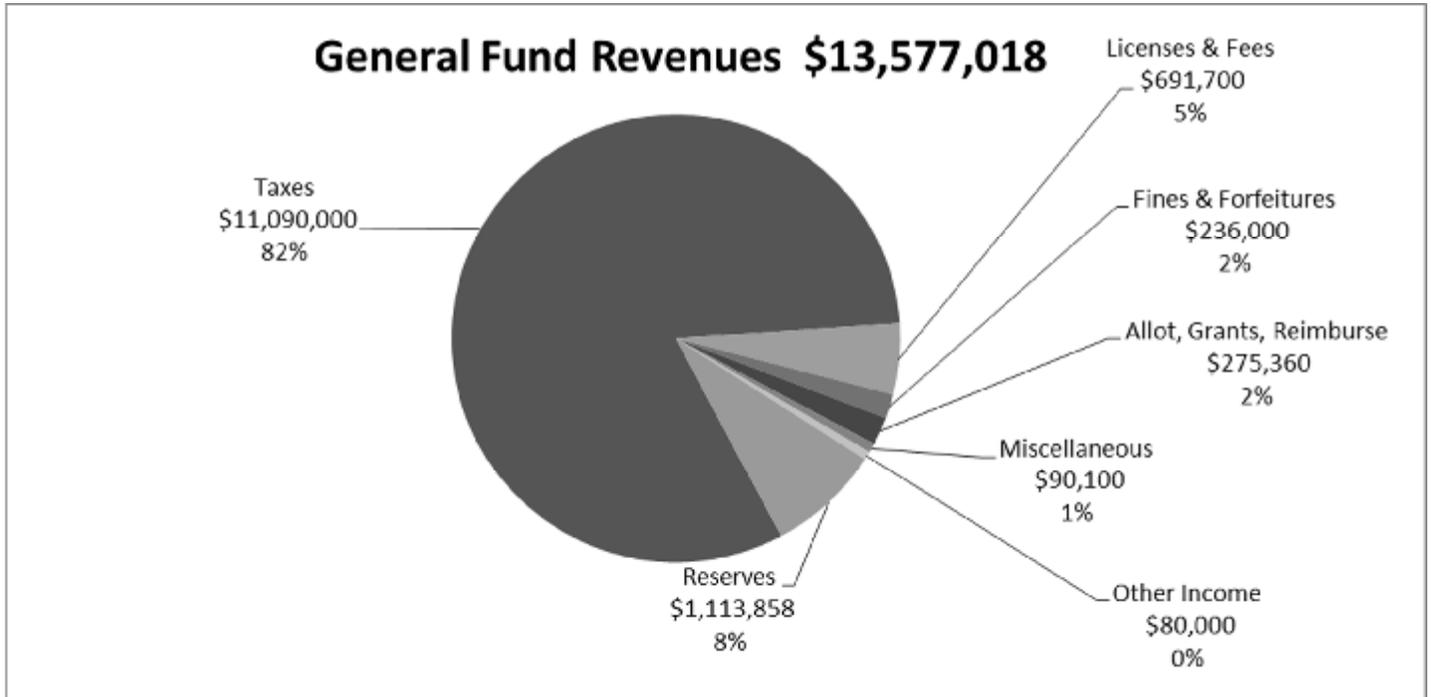


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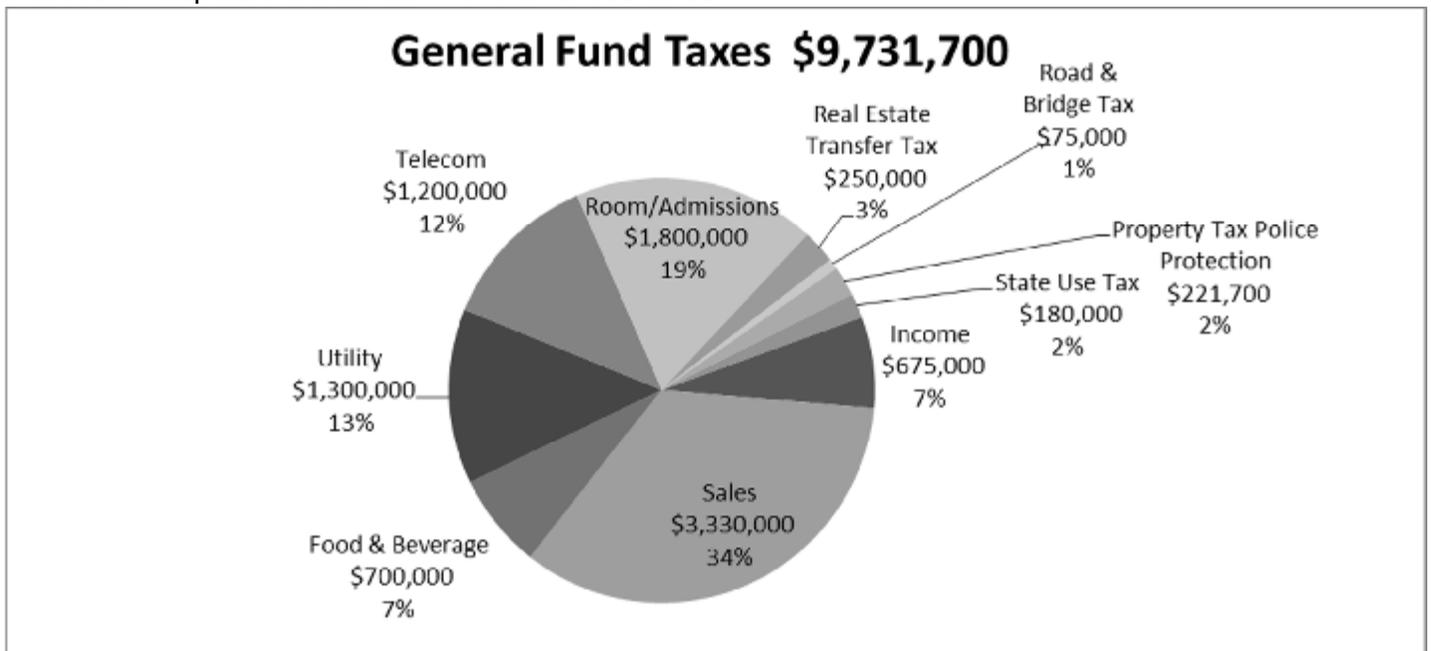
## General Fund Introduction

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 are graphs representing Lincolnshire General Fund revenues and expenses:

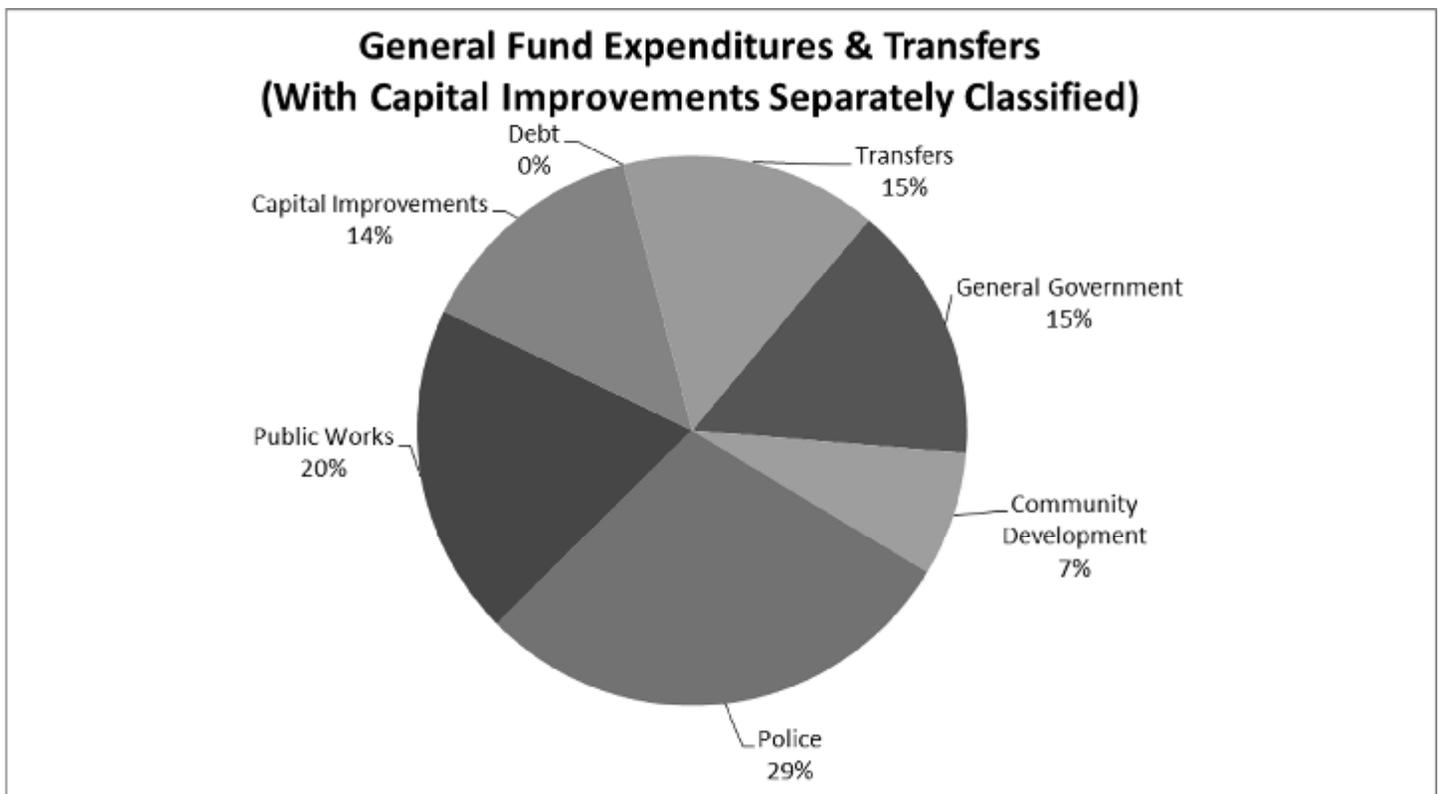
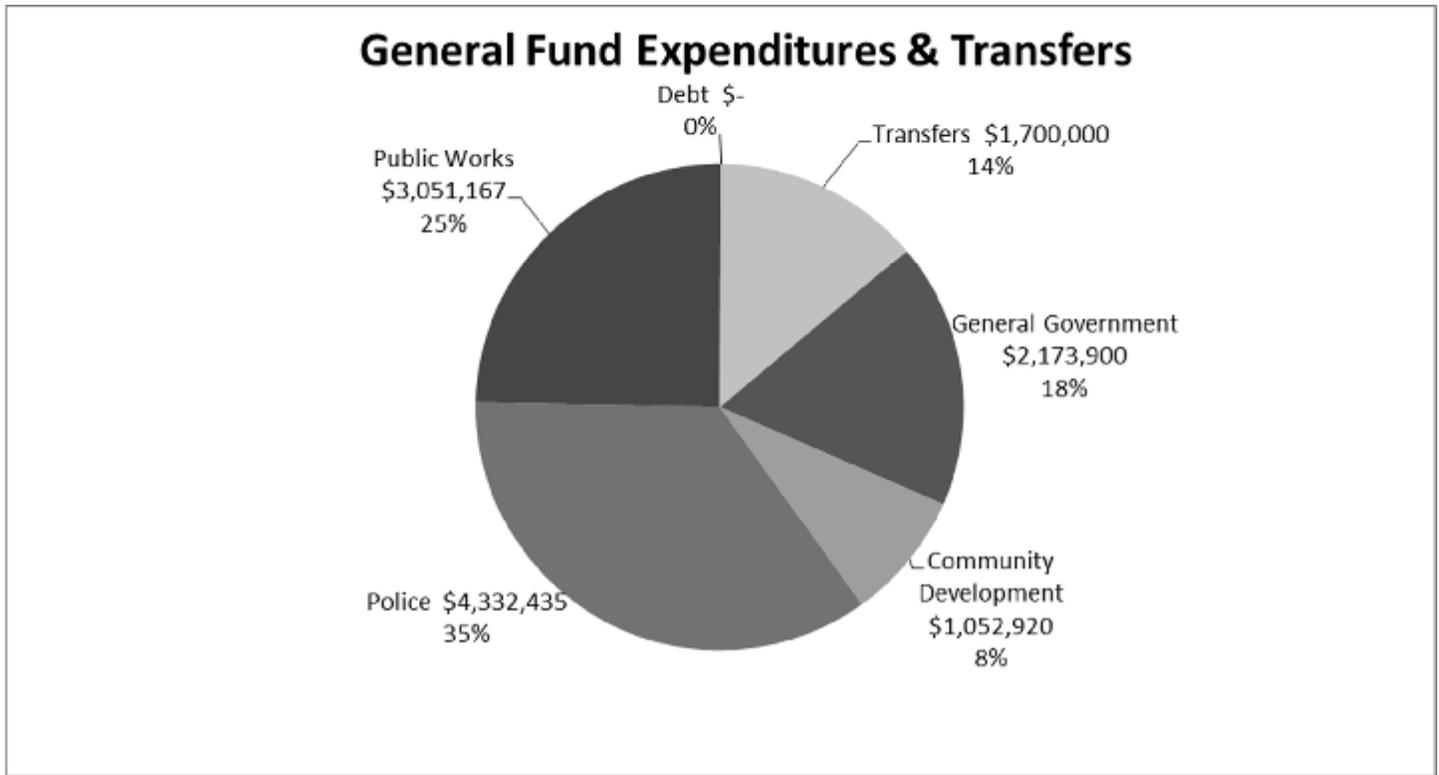
### General Fund Revenues & Taxes



Tax revenue (not related to property tax) makes up the largest portion of General Fund Revenues. The chart below depicts the breakdown of the various taxes.



## General Fund Expenditures & Transfers



## General Fund - Fund Summary

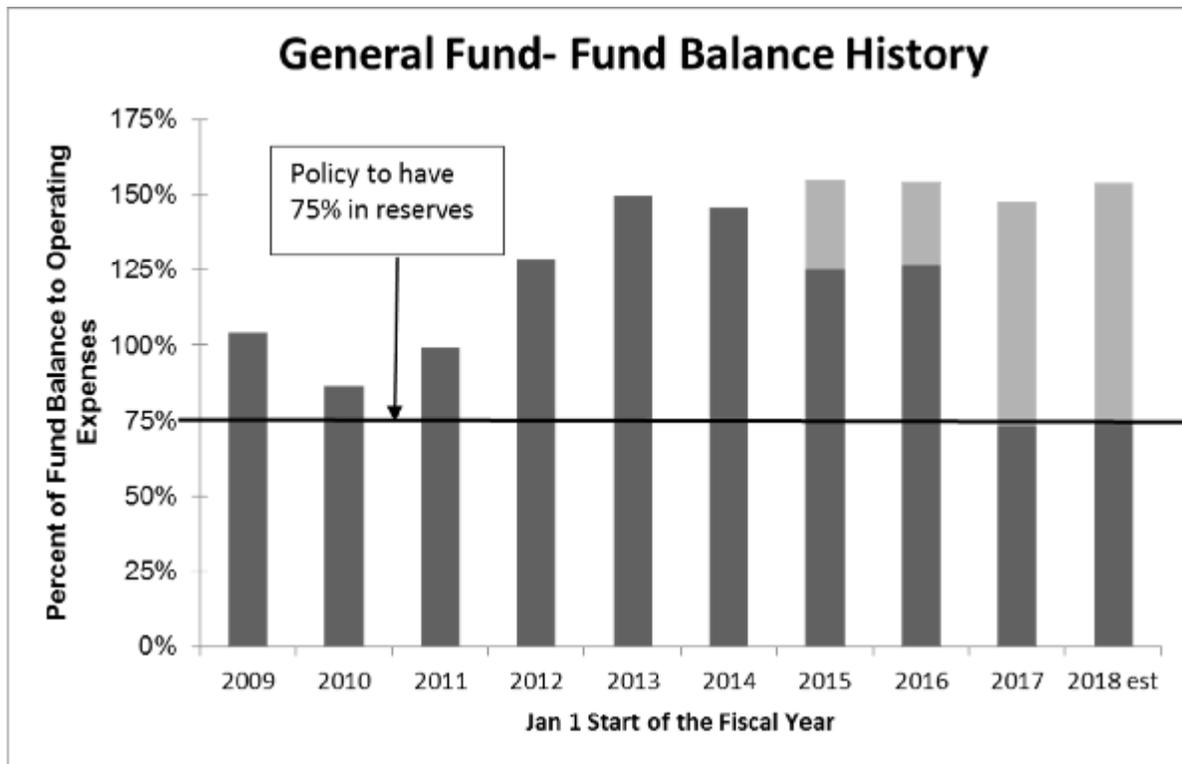
### Revenues

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Miscellaneous Taxes	10,999,930	10,193,716	9,674,867	10,105,400	<b>11,090,000</b>
Licenses and Fees	722,419	749,979	659,100	1,026,200	<b>691,700</b>
Fines & Forfeitures	250,544	259,083	236,000	248,000	<b>236,000</b>
Allots, Grants & Reimbursements	242,713	220,379	199,700	219,880	<b>275,360</b>
Miscellaneous Revenue	57,710	165,513	92,500	165,100	<b>90,100</b>
Other Income	34,415	288,604	38,000	70,000	<b>80,000</b>
General Fund Reserves	-	4,192,483	1,288,328	-	<b>1,113,858</b>
<b>TOTAL</b>	<b>\$ 12,307,731</b>	<b>\$ 16,069,757</b>	<b>\$ 12,188,495</b>	<b>\$ 11,834,580</b>	<b>\$ 13,577,018</b>

### Expenditures

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
General Government	1,773,276	1,807,275	2,146,805	2,013,106	<b>2,173,900</b>
Community & Economic Development	974,501	835,438	916,710	910,702	<b>1,052,920</b>
Police	3,684,900	3,910,796	4,045,424	4,108,128	<b>4,332,435</b>
Public Works	2,607,590	2,793,875	3,054,175	2,953,725	<b>3,051,167</b>
Debt & Transfers	2,798,882	6,722,373	409,057	1,774,800	<b>1,700,000</b>
<b>TOTAL</b>	<b>\$ 11,839,149</b>	<b>\$ 16,069,757</b>	<b>\$ 10,572,171</b>	<b>\$ 11,760,461</b>	<b>\$ 12,310,422</b>

## 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 Fund Balance	Gen Fund Operating Expenses	% Gen Fund Balance to Gen Operating Expenses
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	\$7,766,812	150%
2014	\$12,627,758	\$0	\$8,653,397	146%
2015	\$10,612,821	\$2,479,985	\$8,460,820	125%
2016	\$11,053,038	\$2,436,320	\$8,729,975	127%
2017	\$6,878,959	\$6,920,685	\$9,356,261	74%
2018 est	\$6,953,078	\$7,518,728	\$9,393,172	74%

## General Fund Revenue Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>FUND 01 - GENERAL FUND REVENUES</b>					
<b><u>TAXES</u></b>					
01-00-70-4010 State Income Tax	786,574	698,915	728,000	682,000	675,000
01-00-70-4020 Sales Tax	3,003,789	2,469,364	1,950,700	1,780,000	1,800,000
01-00-70-4021 Local Home Rule Sales Tax	1,409,339	1,147,067	900,000	1,180,600	1,530,000
01-00-70-4025 Food & Beverage Tax	-	-	-	110,000	700,000
01-00-70-4030 Utility Tax	1,304,252	1,238,194	1,305,000	1,300,000	1,300,000
01-00-70-4032 Telecommunications Tax	1,172,430	1,215,516	1,000,000	1,200,000	1,200,000
01-00-70-4040 Room And Admission Tax	1,931,739	1,873,847	1,800,000	1,600,000	1,800,000
01-00-70-4050 Real Estate Transfer Tax	491,669	465,951	250,000	485,000	250,000
01-00-70-4060 Road & Bridge Tax	75,394	75,033	75,500	75,000	75,000
01-00-70-4063 Property Tax- IMRF	-	-	-	-	302,150
01-00-70-4064 Property Tax- FICA	-	-	-	-	206,400
01-00-70-4065 Property Tax- Police Protection	-	-	1,510,667	1,507,800	221,700
01-00-70-4070 Property Tax- Police Pension	618,665	833,131	-	-	849,750
01-00-70-4091 State Use Tax	206,079	176,698	155,000	185,000	180,000
	\$ 10,999,930	\$ 10,193,716	\$ 9,674,867	\$ 10,105,400	\$ 11,090,000
<b><u>LICENSES &amp; FEES</u></b>					
01-00-75-4110 Recycle SWALCO Fees	2,597	1,348	2,600	2,700	2,600
01-00-75-4120 Liquor Licenses	70,675	70,100	69,000	74,300	70,000
01-00-75-4125 Beach Tags	7,872	8,840	7,000	7,900	7,500
01-00-75-4126 Park User Fees	31,796	31,373	23,500	22,000	23,000
01-00-75-4130 Amusement Devices	3,850	4,850	3,000	1,300	1,500
01-00-75-4135 Application Fees	13,925	2,300	7,500	500	5,000
01-00-75-4140 Engineering Fees	10,280	27,937	12,000	15,000	12,000
01-00-75-4145 Planner Fees	10,437	15,301	5,000	17,700	5,000
01-00-75-4150 Plan Review Fees	53,508	89,619	50,000	90,000	50,000
01-00-75-4155 Annexation Fees	-	9,853	1,000	-	1,000
01-00-75-4160 Building Permit Fees	286,854	202,926	210,000	500,000	210,000
01-00-75-4161 Bldg-Fire Consult Review/Inspection	25,580	56,966	68,000	61,000	68,000
01-00-75-4163 Elevator Inspection Fees	18,950	28,038	13,000	21,000	20,000
01-00-75-4164 Engineering Consult Review/ Inspection	2,443	9,835	21,000	23,500	21,000
01-00-75-4165 Acreage Impact Fees	-	-	5,000	-	5,000
01-00-75-4166 Forester Fees	-	-	1,000	-	-
01-00-75-4170 Misc. Licenses & Fees	585	575	1,000	600	600
01-00-75-4190 Cable Tv Franchise	175,358	181,057	150,000	180,000	180,000
01-00-75-4191 Waste Hauler Fees	1,500	8,061	1,500	1,200	1,500
01-00-75-4192 Yard Waste Refuse Stickers	6,209	1,000	8,000	7,500	8,000
	\$ 722,419	\$ 749,979	\$ 659,100	\$ 1,026,200	\$ 691,700
<b><u>FINES &amp; FORFEITURES</u></b>					
01-00-80-4210 Court Fines	208,003	215,533	200,000	205,000	200,000
01-00-80-4230 Alarm Fines & Fees	15,591	7,370	5,000	7,000	5,000
01-00-80-4240 Administrative Tow Fees	26,950	36,180	31,000	36,000	31,000
	\$ 250,544	\$ 259,083	\$ 236,000	\$ 248,000	\$ 236,000

## General Fund Revenue Detail continued

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>FUND 01 - GENERAL FUND REVENUES (continued)</b>					
<b><u>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</u></b>					
01-00-85-4310 Police Grants	12,348	21,600	13,000	12,000	<b>29,000</b>
01-00-85-4320 Police Training Reimburse	193	193	-	180	<b>360</b>
01-00-85-4335 Miscellaneous Grants	27,422	16,061	11,700	11,700	<b>46,000</b>
01-00-85-4340 Police Services	202,750	182,525	175,000	196,000	<b>200,000</b>
	<u>\$ 242,713</u>	<u>\$ 220,379</u>	<u>\$ 199,700</u>	<u>\$ 219,880</u>	<u><b>\$ 275,360</b></u>
 <b><u>MISCELLANEOUS REVENUE</u></b>					
01-00-90-4405 Red White & Boom Revenue	-	42,181	42,000	43,100	<b>42,000</b>
01-00-90-4406 Lincolnshire Arts & Eats Revenu	15,055	6,500	6,500	-	<b>-</b>
01-00-90-4407 Boo Bash Revenue	-	4,132	2,000	3,000	<b>2,000</b>
01-00-90-4410 Sale Of Surplus Property	10,235	21,598	10,000	15,400	<b>10,000</b>
01-00-90-4414 Conservancy Markers	-	-	1,000	-	<b>1,000</b>
01-00-90-4416 Explorer Post Revenue	-	425	6,000	2,500	<b>6,000</b>
01-00-90-4418 Traffic Signal Reimburse	-	-	5,000	4,100	<b>4,100</b>
01-00-90-4430 Other Income	32,420	90,677	20,000	97,000	<b>25,000</b>
	<u>\$ 57,710</u>	<u>\$ 165,513</u>	<u>\$ 92,500</u>	<u>\$ 165,100</u>	<u><b>\$ 90,100</b></u>
 <b><u>OTHER INCOME</u></b>					
01-00-95-4510 Interest Income	\$ 34,415	\$ 55,868	\$ 38,000	70,000	<b>80,000</b>
01-00-98-0600 Transfer In- Retirement Fund	-	232,736	-	-	<b>-</b>
	<u>\$ 34,415</u>	<u>\$ 288,604</u>	<u>\$ 38,000</u>	<u>\$ 70,000</u>	<u><b>\$ 80,000</b></u>
<b>TOTAL REVENUE</b>	<b>\$ 12,307,731</b>	<b>\$ 11,877,274</b>	<b>\$ 10,900,167</b>	<b>\$ 11,834,580</b>	<b>\$ 12,463,160</b>
<b>USE OF RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,288,328</b>	<b>\$ -</b>	
<b>FUNDS AVAILABLE</b>	<b>\$ 12,307,731</b>	<b>\$ 11,877,274</b>	<b>\$ 12,188,495</b>	<b>\$ 11,834,580</b>	<b>\$ 12,463,160</b>



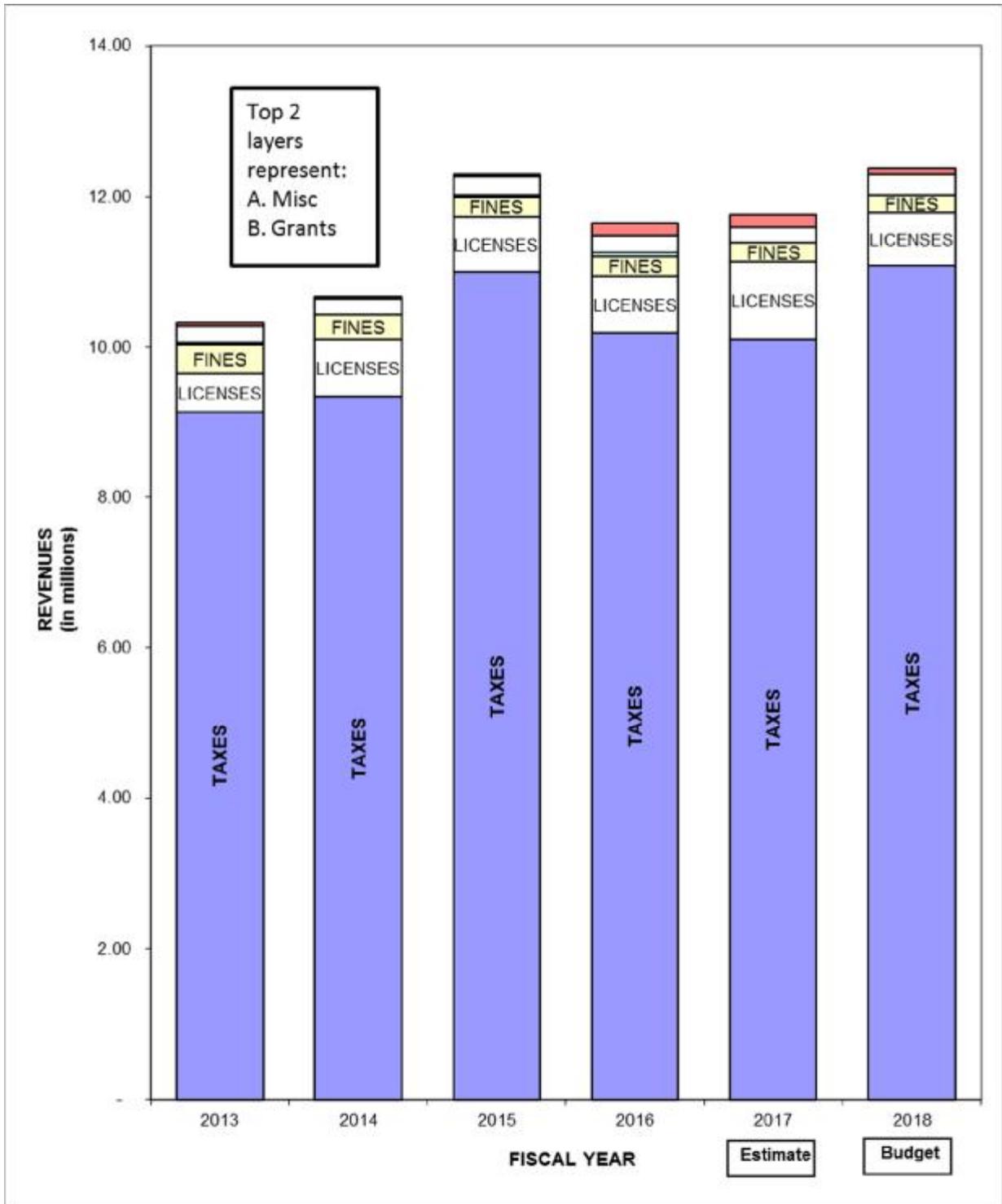
## General Fund Explanation of Revenue Sources

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 2018 are expected to increase 11% compared to last year's budgeted revenues. The table below summarizes the major categories of revenue.

The following pages reflect a summary of the various General Fund revenues, 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 2018.

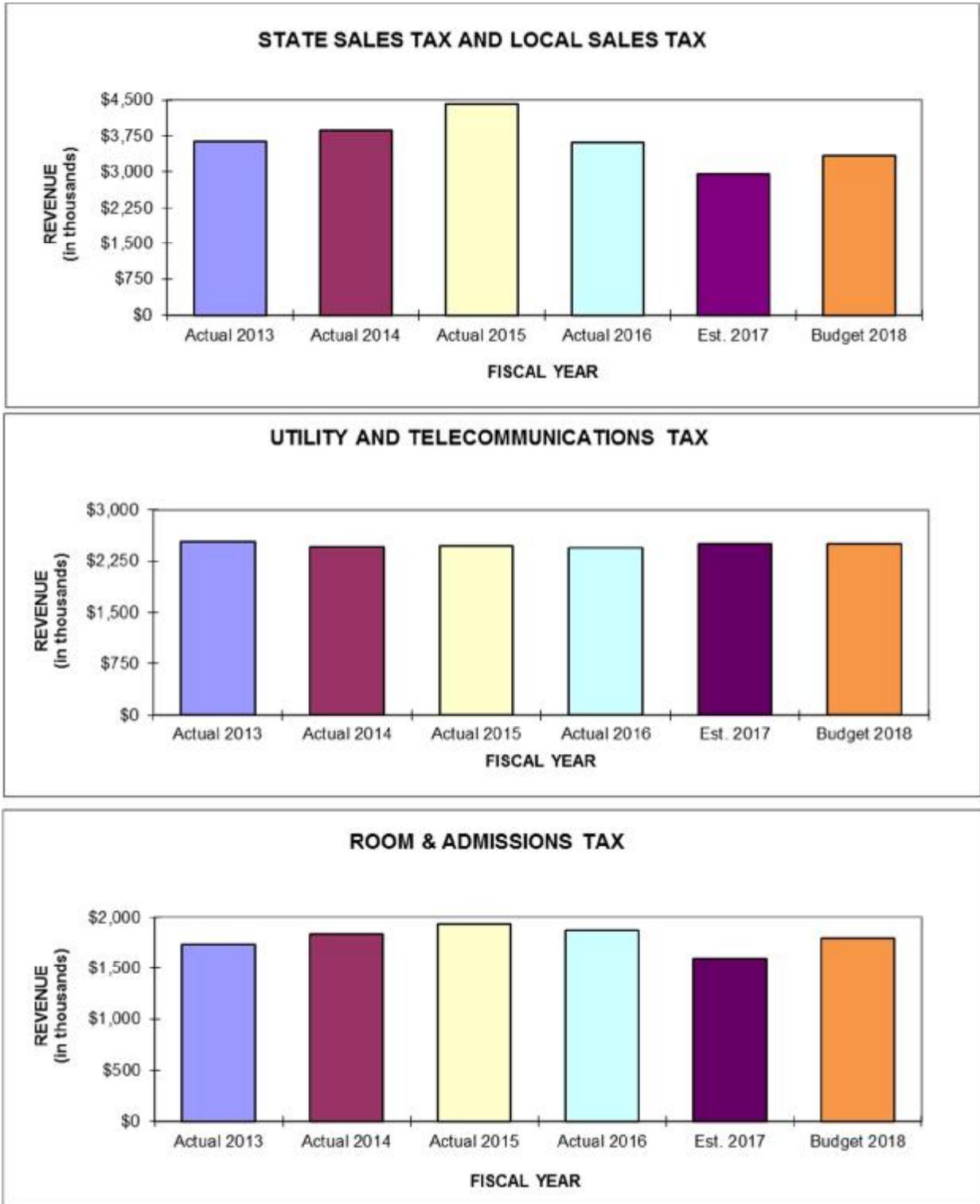
Category	Budget Budget 2017	Proposed Budget 2018	Change in Dollars	Percent Difference
<b>Taxes</b>	\$ 9,674,867	\$ 11,090,000	\$ 1,415,133	14.6%
<b>Licenses &amp; Fees</b>	\$ 659,100	\$ 691,700	\$ 32,600	4.9%
<b>Fines &amp; Forfeitures</b>	\$ 236,000	\$ 236,000	\$ -	0.0%
<b>Allotments, Grants &amp; Reimbursements</b>	\$ 199,700	\$ 275,360	\$ 75,660	37.9%
<b>Miscellaneous</b>	\$ 92,500	\$ 90,100	\$ (2,400)	-2.6%
<b>Other Income</b>	\$ 38,000	\$ 80,000	\$ 42,000	110.5%
<b>Total</b>	\$ 10,900,167	\$ 12,463,160	\$ 1,562,993	14.3%

## General Fund - Historical Revenues



## Major Revenue Sources – General Fund

Five types of revenue sources account for 61.2% of the total projected revenues for FY 2018. (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 down slightly from 2017 projected year-end estimates. The budget reflects a slight 1% decrease is anticipated for 2018.

Sales Tax: 1% of Illinois Sales Tax collected within the Village limits. Sales tax is expected to be relatively flat with a slight decrease of \$20,000 for 2018.

Local Home Rule Sales Tax: 1.00% of Illinois Sales Tax collected within the Village limits. Early in Fiscal Year 2017, the Village Board implemented a 0.50% increase in the Home Rule Sales Tax. This increase went into effective July 1, 2017. The increase was largely due to the loss of two major sales tax contributors in 2016. Total Home Rule Sales Tax for 2018 is expected to be approximately \$500,000 more than the current year. The State of Illinois assesses a 2% administrative fee for the collection of Home Rule Sales Tax. This fee went into effect in 2017.

Food & Beverage Tax: The Village Board approved a 1.00% Food & Beverage Tax on September 11, 2017. This tax went into effect November 1, 2017. The tax is expected to generate approximately \$700,000 in revenue annually for food and beverage items sold for immediate consumption within the Village.

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 2018 budgeted revenues are projected to be \$200,000 more than the Fiscal Year 2017 Budget.

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 continued to show signs of recovery in 2017. The Lincolnshire Marriott Resort underwent a total room and facility renovation in 2017. This resulted in less room rentals at the largest hotelier in the Village in 2017. Revenue is down for FY 2017, but the total proposed for FY 2018 is expected to return to 2015 levels (\$1,800,000).

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 home sold was \$635,600; up from \$560,600. The average value of a condominium sold was \$161,500; and the average townhome sold for \$475,800.
- Conservative projections do not include commercial transfers in the budget

The following residential sales in single family dwelling and condo units are projected in 2018.

<b>Projected Residential Sales</b>			
100 Single Family	\$635,000	\$3.00	\$190,500
20 Condominiums	\$165,000	\$3.00	\$9,900
35 Townhomes	\$475,000	\$3.00	\$49,875
Total			\$250,275

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 2018 is expected to increase 2.6% compared to Fiscal Year 2017; however, the actual tax rate is expected to remain at the same rate it has since 2012.

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 16.1% growth is anticipated over the 2018 Budget.

## **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 2018 levels.

Planner Fees: Fees for in-house planning and zoning compliance review. Planner fees are expected to remain relatively stable in 2018.

Plan Exam/Review Fees: Plan review fees generated from review of construction documents. The number of plan reviews is anticipated to decrease compared to 2017 due to limited new construction anticipated.

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.

Acresage 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 2018.

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 be stable compared to 2017 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: Limited amount of reimbursement grant for new officer training.

Miscellaneous Grants: An estimated \$11,000 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 attempts 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 and public safety services.
- Component three is the total full-time employee hours employed by the Village.

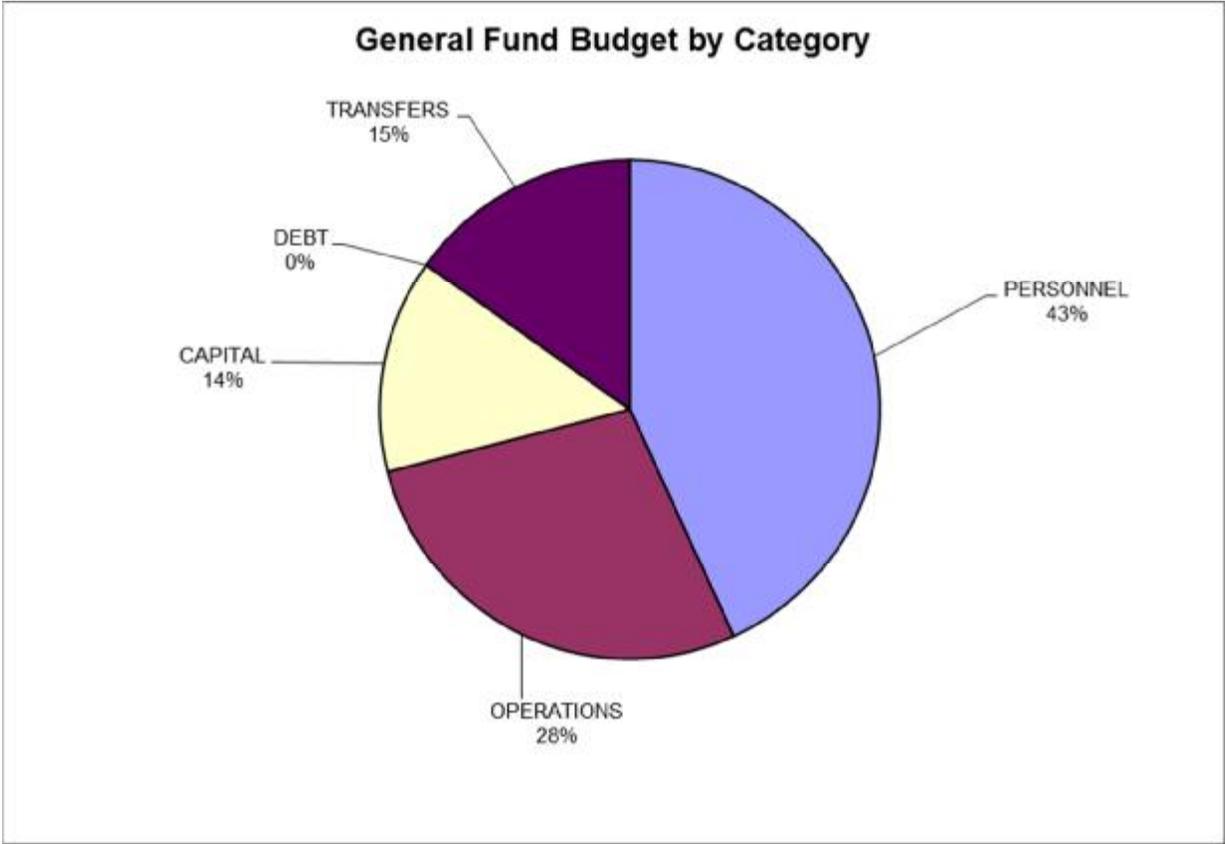
Total General Fund Operating Expenses (budgeted)	\$12,310,422
Less: Transfers & Debt	-\$1,700,000
Plus: Bonded Debt	\$0
<b>TOTAL</b>	<b>\$10,610,422</b>
DIVIDED BY:	
Total Full Time Employees	63.0
X 2,080 Hours	131,040
<b>TOTAL</b>	<b>\$80.97</b>

**In Fiscal Year 2018, the overhead rate will be: \$80.97 per Labor Hour Billed**

## General Fund Expenditure Summary

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>01 ADMINISTRATION SERVICES</b>	278,673	276,645	353,970	286,572	<b>302,990</b>
<b>02 FINANCE</b>	266,072	268,056	332,185	304,212	<b>331,285</b>
<b>05 POLICE</b>	3,684,900	3,910,796	4,045,424	4,108,128	<b>4,332,435</b>
<b>08 COMMUNITY &amp; ECON. DEVELOPMENT</b>	974,501	835,438	916,710	910,702	<b>1,052,920</b>
<b>12 INSUR/COMMON EXPENSES</b>	1,228,531	1,262,574	1,460,650	1,422,322	<b>1,539,625</b>
<b>20 PW ADMINISTRATION</b>	191,906	218,724	241,365	240,715	<b>254,407</b>
<b>21 PW STREETS</b>	991,672	1,118,470	1,292,185	1,219,135	<b>1,274,375</b>
<b>22 PW PARKS &amp; OPEN SPACES</b>	1,289,241	1,338,022	1,391,025	1,352,775	<b>1,391,085</b>
<b>25 PW BUILDINGS</b>	134,771	118,659	129,600	141,100	<b>131,300</b>
<b>26 DEBT</b>	<u>2,798,882</u>	<u>6,722,373</u>	<u>409,057</u>	<u>1,774,800</u>	<u><b>1,700,000</b></u>
<b>TOTAL</b>	<b>\$ 11,839,149</b>	<b>\$ 16,069,757</b>	<b>\$ 10,572,171</b>	<b>\$ 11,760,461</b>	<b>\$ 12,310,422</b>

# General Fund Expenditures by Category



Personnel Costs	\$ 6,171,202
Operating Costs	\$ 3,974,420
Capital Costs	\$ 1,980,320
Debt Service	\$ -
Transfers Out	\$ 2,164,800
	<u>\$14,290,742</u>

2018 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

- **Develop 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 to build an action plan.
- **Update Chapter 16 of the Lincolnshire Village Code Pertaining to Ethics:** Complete review of Chapter 16 of Lincolnshire Village Code and update as needed; taking into consideration experience in applying procedures outlined in the code as well as feedback received from Village Prosecutor and Village Attorney.
- **Monthly Newsletter:** Prepare report and recommendation for Village Board regarding transition to monthly newsletter in utility bill. Report will address how to communicate with residents/businesses that don't currently receive utility bills.
- **Northern Illinois Benchmarking Cooperative:** Work with members of the Northern Illinois Benchmarking and University of Illinois at Chicago on project to begin process of data gathering and benchmarking municipal services, starting first with Police Department.
- **Compensation Study:** Select and work with consultant to complete a classification and compensation study for the Village of Lincolnshire to determine if employee pay is appropriate for current labor market, develop non-union compensation structure and conduct review of job descriptions.
- **Report and Recommendation Regarding Electronic Agenda Management Solution:** Solicit Village Board and staff feedback regarding electronic agenda management process. Review options and recommend possible solutions to streamline and update process as necessary.
- **Comprehensive Fee Review:** Complete analysis of all fees/charges for service currently imposed by the Village and make recommendations to the Village Board as needed.
- **Document Management:** Research, recommend and implement formal document management system to integrate with new enterprise software system if cost effective.

2018 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 2017 Budget and reflects a slight reduction in expenditures.
- 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 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Village Board Meetings	56	58	62	53	65
Ordinances Prepared	42	40	40	28	35
Resolutions Prepared	11	8	10	7	8
Newsletter/Resident Mailings	5	4	4	4	3
E-News Messages Sent	98	70	60	75	76
E-News Subscribers	1793	1550	1500	2940	3000
Facebook Likes	497	655	170	1700	2000
Twitter Followers	400	455	140	783	1000
General Fund Property Tax Levy	None		None		

### Staffing (Full Time Equivalents)

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Village Manager	0.80	0.80	0.80	0.80	0.80
Assistant Village Manager/CED Director	0.00	0.00	0.50	0.50	0.50
Administrative Assistant	0.80	0.80	0.80	0.80	0.80
Administrative Intern	0.00	0.00	0.00	0.00	0.00
Management Analyst	0.80	0.80	0.00	0.00	0.00
Administrative Clerk	0.25	0.25	0.00	0.00	0.00
Production Staff	0.00	0.00	0.00	0.00	0.00
Total	2.65	2.65	2.10	2.10	2.10

2018 Annual Budget Program Activity Summary		
General Fund	Administration	01-01

**Expenditure Summary**

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Personnel Expenses	238,613	242,160	315,970	256,122	<b>264,890</b>
Contractual Services	-	5,000	3,700	1,650	<b>3,700</b>
Commodities	-	-	-	-	-
Other Charges	40,060	29,485	34,300	28,800	<b>34,400</b>
<b>TOTAL</b>	<b>\$ 278,673</b>	<b>\$ 276,645</b>	<b>\$ 353,970</b>	<b>\$ 286,572</b>	<b>\$ 302,990</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Administration</b>	<b>01-01</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>PERSONNEL EXPENSES</u></b>					
01-01-60-1000 Regular Salaries	232,445	228,037	259,000	210,000	<b>216,000</b>
01-01-60-1500 Part Time Wages	6,168	6,231	-	100	-
01-01-60-2000 Overtime Salaries	-	7,892	400	200	<b>400</b>
01-01-70-9101 IMRF Contribution	-	-	36,730	29,751	<b>31,940</b>
01-01-70-9200 FICA Expense	-	-	19,840	16,070	<b>16,550</b>
	<b>\$ 238,613</b>	<b>\$ 242,160</b>	<b>\$ 315,970</b>	<b>\$ 256,122</b>	<b>\$ 264,890</b>
<b><u>CONTRACTUAL SERVICES</u></b>					
01-01-61-3000 Equipment Maintenance	-	-	200	-	<b>200</b>
01-01-61-4000 Professional Services	-	5,000	1,500	1,500	<b>1,500</b>
01-01-61-4024 Prof Svc- Misc	-	-	1,500	-	<b>1,500</b>
01-01-61-9000 Outside Services	-	-	500	150	<b>500</b>
	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 3,700</b>	<b>\$ 1,650</b>	<b>\$ 3,700</b>
<b><u>OTHER CHARGES</u></b>					
01-01-63-1000 Memberships	9,144	12,407	10,500	10,500	<b>11,000</b>
01-01-63-2000 Vehicle Allowance	4,800	4,800	4,800	4,800	<b>4,800</b>
01-01-63-3000 Professional Development	18,283	4,605	6,500	5,500	<b>6,500</b>
01-01-63-4000 Publications	572	524	600	300	<b>600</b>
01-01-63-5000 Classified Ads	3,581	295	2,200	1,000	<b>2,000</b>
01-01-63-7000 Boards & Commissions	1,907	716	2,700	1,200	<b>2,500</b>
01-01-63-9000 Business Expenses	1,773	6,138	7,000	5,500	<b>7,000</b>
	<b>\$ 40,060</b>	<b>\$ 29,485</b>	<b>\$ 34,300</b>	<b>\$ 28,800</b>	<b>\$ 34,400</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 278,673</b>	<b>\$ 276,645</b>	<b>\$ 353,970</b>	<b>\$ 286,572</b>	<b>\$ 302,990</b>

2018 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 Police Pension Treasurer. Other key duties of the Finance Director include financial forecasting, 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

- **Audit Services:** Prepare RFP and recommend service provider and agreement terms for Fiscal Year Ends 2018, 2019 and 2020.
- **Food & Beverage Tax:** Monitor communication needs with business community, collection and reporting procedures related to Food & Beverage Tax.
- **Contract Management:** Assume responsibility for overseeing compliance with purchasing policies and Lincolnshire's purchasing practices. More specific, promote good practices related to contract execution, bid notification and awards, secure proper Certificates of Insurance, Record Retention, Acceptance of goods & services, Review contracts and recommending changes.
- **Debt Restructure/ Refinance:** Research refunding SSA Sedgebrook Bonds.
- **Review Options and Impacts of Capital Improvement Financing:** Research and present report to Village Board on long term financing options for Water/ Sewer Capital projects and assist as needed with issuance.
- **Investments:** Research and report on alternative investment options.
- **Newsletter and Social Media:** Increase social media presence with Finance related items.

## Major Budget Changes

- None.

## Capital Projects

- None

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Finance</b>	<b>01-02</b>

**Performance Indicators:**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
Vendor A/P Checks	1,939	2,000	2,000	1,900	2,000
Vendor Direct Deposit	200	260	300	260	300
Payrolls Checks	149	136	150	120	150
Payroll Direct Deposit	1,976	1,679	2,000	2,000	2,000

**Staffing (Full Time Equivalents)**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</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
<b>Total</b>	<b>3.20</b>	<b>3.20</b>	<b>2.90</b>	<b>2.90</b>	<b>2.90</b>

**Expenditure Summary**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
<b>Personnel Expenses</b>	240,378	244,401	305,140	278,342	<b>302,960</b>
<b>Contractual Services</b>	21,415	21,179	21,770	21,820	<b>22,950</b>
<b>Commodities</b>					
<b>Other Charges</b>	4,279	2,476	5,275	4,050	<b>5,375</b>
<b>TOTAL</b>	<b>\$ 266,072</b>	<b>\$ 268,056</b>	<b>\$ 332,185</b>	<b>\$ 304,212</b>	<b>\$ 331,285</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Finance</b>	<b>01-02</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>PERSONNEL EXPENSES</u></b>					
01-02-60-1000 Regular Salaries	228,069	231,190	237,500	205,000	<b>196,000</b>
01-02-60-1500 Part Time Wages	12,309	12,769	12,500	22,350	<b>51,000</b>
01-02-60-2000 Overtime Salaries	-	442	500	100	<b>500</b>
01-02-70-9101 IMRF Contribution	-	-	35,470	33,500	<b>36,530</b>
01-02-70-9200 FICA Expense	-	-	19,170	17,392	<b>18,930</b>
	<b>\$ 240,378</b>	<b>\$ 244,401</b>	<b>\$ 305,140</b>	<b>\$ 278,342</b>	<b>\$ 302,960</b>
<b><u>CONTRACTUAL SERVICES</u></b>					
01-02-61-2000 Printing	623	205	300	600	<b>710</b>
01-02-61-3019 Eq Maint- Mail Equip / Misc.	254	23	200	100	<b>100</b>
01-02-61-4003 Prof Svc- Audit	19,494	20,034	20,170	20,170	<b>21,130</b>
01-02-61-5000 Legal Notices	963	895	1,000	900	<b>960</b>
01-02-61-9000 Outside Serv- Misc & Shipping	81	22	100	50	<b>50</b>
	<b>\$ 21,415</b>	<b>\$ 21,179</b>	<b>\$ 21,770</b>	<b>\$ 21,820</b>	<b>\$ 22,950</b>
<b><u>OTHER CHARGES</u></b>					
01-02-63-1000 Memberships	685	685	800	700	<b>800</b>
01-02-63-3000 Professional Development	3,160	1,606	3,450	2,600	<b>3,450</b>
01-02-63-4000 Publications	36	149	325	150	<b>325</b>
01-02-63-8600 Minor Equipment	-	-	300	100	<b>300</b>
01-02-63-9000 Business Expenses	398	36	400	500	<b>500</b>
	<b>\$ 4,279</b>	<b>\$ 2,476</b>	<b>\$ 5,275</b>	<b>\$ 4,050</b>	<b>\$ 5,375</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 266,072</b>	<b>\$ 268,056</b>	<b>\$ 332,185</b>	<b>\$ 304,212</b>	<b>\$ 331,285</b>

2018 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, 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

- **Update Liquor License Code:** Evaluate current Village code liquor licensing classifications. Identify and streamline the listed classes into broader class structures to simplify the liquor licensing process.
- **Comprehensive Facilities Master Plan:** Partner with Public Works staff and professional services to conduct a facility assessment. Develop comprehensive detailed capital improvements plans for the Public Works Facility and Village Hall and incorporate recommendations into the 10 Year Capital Improvement Plan.
- **Successfully Negotiate Renewal to Collective Bargaining Agreement.**
- **Develop Police Department Technology Plan:** Research and evaluate prospective technology needs for 2019 and beyond; specifically body worn cameras and versatile in-car computer options.
- **Streamline/Update Police Policy Management System:** Assess policy software options and implement a program that includes regular law updates and identifies best practices in law enforcement.
- **Training/Career Development Program:** Increase career development of personnel including maintaining annual required training, increasing patrol related competencies within officers and supervisory development of supervisors.

## Major Budget Changes

As the Police Department continues its transition under new leadership, many changes have occurred. Since August 2016 four police officers, two sergeants, and one deputy chief have resigned or retired. Additionally, one community service officer resigned, and one was terminated. To address these losses, the Department hired four new police officers, and divided the deputy chief position into two commander positions. Additionally, the Police Department added an “officer-in-charge” position to increase patrol supervision. With the Board’s input, the police department will fill the remaining police officer vacancy in 2018; bringing the total number of sworn personnel to twenty-four. Even with the final police officer position filled, with there will still be a significant increase to the 2018 budget in overtime pay as new officers proceed through the academy and field training processes.

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Police</b>	<b>01-05</b>

Another major budget impact will be in the form of training and professional development. It takes approximately 6 months to fully train a new police officer. The Department has two police officers who just completed field training, and two more who have just graduated from the police academy, and are now in the field training process. The Department is not only in the process of training its newest officers, it is also training existing officers to take over the duties that the departing officers previously held. With regard to supervisors, the Department will need to train 3 new sergeants, 2 new commanders, and 5 new officers-in-charge over the course of 2018. This needed training results in a significant budgetary impact in 2018.

The Department is also planning for the anticipated departure of its sole full-time records clerk in 2018. The Police Department currently employs one part-time records clerk to assist with those duties; however, a complete evaluation of the records function is needed to evaluate the workload factors for the vacant position to see how to best fill the position.

The final budget impact with regard to training is the police academy. Currently, the Police Training Institute (PTI) in Champaign is offered at no cost and includes room & board. PTI was slated for closure in 2018, which would have resulted in a significant increase in cost when hiring new officers. The State recently announced PTI will remain open for 3 sessions a year, for the next 3 years. We were able to secure seats in two of the three sessions, however, we will have to also utilize other police academies in 2018. The proposed 2018 Budget includes funds which project sending 3 new police officers to the academy in 2018.

**Capital Projects:**

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

**Performance Indicators:**

	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Est. 2017</b>	<b>Budget 2018</b>
Calls For Service	16,958	24,781	21,000	25,000	25,000
Total Reports	957	839	1,000	850	2,500
Arrests (Includes traffic)	188	304	25	300	200
DUI Arrests	34	26	25	40	25
DUI Conviction Rate	0.95	95%	0.95	95%	95%
FBI Part I Crimes	73	54	70	60	70
FBI Part I Crimes Cleared	8%	11%	25%	13%	10%

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Police</b>	<b>01-05</b>

**Staffing (Full Time Equivalents)**

	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Est. 2017</b>	<b>Budget 2018</b>
Chief of Police	1.00	1.00	1.00		1.00
Deputy Chief of Police	1.00	1.00	1.00		0.00
Commander	0.00	0.00	0.00		2.00
Sergeant	5.00	5.00	5.00		4.00
Investigator	2.00	2.00	2.00		2.00
Police Officer	15.00	15.00	14.00		14.00
School Resource Officer	1.00	1.00	1.00		1.00
Records Clerk	2.00	1.00	1.00		1.50
Administrative Assistant	1.00	1.00	1.00		1.00
Community Service Officer	1.00	2.00	2.00		1.50
<b>Total</b>	29.00	29.00	28.00	0.00	28.00

**Expenditure Summary**

	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Est. 2017</b>	<b>Budget 2018</b>
<b>Personnel Expenses</b>	3,293,259	3,514,895	3,559,294	3,665,344	<b>3,767,240</b>
<b>Contractual Services</b>	148,003	133,468	168,230	151,060	<b>159,970</b>
<b>Commodities</b>	11,593	14,089	20,000	16,000	<b>19,000</b>
<b>Other Charges</b>	81,545	76,674	135,200	107,224	<b>183,725</b>
<b>Transfers</b>	150,500	171,670	162,700	168,500	<b>202,500</b>
<b>TOTAL</b>	\$ 3,684,900	\$ 3,910,796	\$ 4,045,424	\$ 4,108,128	<b>\$ 4,332,435</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Police</b>	<b>01-05</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>PERSONNEL EXPENSES</u></b>					
01-05-60-1000 Regular Salaries	2,457,705	2,493,883	2,416,250	2,452,050	<b>2,488,800</b>
01-05-60-1500 Part Time Wages	-		33,750	28,000	<b>41,600</b>
01-05-60-2000 Overtime Salaries	175,298	144,227	148,000	225,000	<b>225,000</b>
01-05-60-2100 Overtime Contract Services	41,591	43,654	40,000	39,000	<b>40,000</b>
01-05-70-9101 IMRF Contribution			55,182	55,182	<b>58,560</b>
01-05-70-9200 FICA Expense	-		62,412	62,412	<b>63,530</b>
01-05-70-9510 Pension Retirement	618,665	833,131	803,700	803,700	<b>849,750</b>
	<u>\$ 3,293,259</u>	<u>\$ 3,514,895</u>	<u>\$ 3,559,294</u>	<u>\$ 3,665,344</u>	<u><b>\$ 3,767,240</b></u>
<b><u>CONTRACTUAL SERVICES</u></b>					
01-05-61-2001 Case Reports & Forms	28	1,331	1,000	1,000	<b>1,500</b>
01-05-61-2003 Print- Tickets	2,768	1,858	2,500	1,500	<b>2,500</b>
01-05-61-2005 Print- Field Directory	-	473	500	500	<b>500</b>
01-05-61-2007 Print- Promotional	644	874	1,000	1,000	<b>2,500</b>
01-05-61-3002 Eq Maint- Audio/Emerg Light	1,359	1,810	4,000	1,500	<b>4,000</b>
01-05-61-3003 Eq Maint- Test-AED, DIU, Etc.	514	-	1,000	-	<b>-</b>
01-05-61-3005 Eq Maint- CAD/Rec Sys	15,206	15,614	24,000	18,500	<b>19,000</b>
01-05-61-3008 Eq Maint- Firearms	192	446	500	-	<b>500</b>
01-05-61-3010 Eq Maint- Live Scan	3,325	-	1,000	-	<b>1,000</b>
01-05-61-3012 Eq Maint- Misc Office Eq	220	-	500	-	<b>500</b>
01-05-61-3013 Mobile Data Computers	-	-	1,000	-	<b>-</b>
01-05-61-3016 Eq Maint- Radar Units	-	750	1,000	300	<b>1,000</b>
01-05-61-3018 Eq Maint- BEAST System	853	1,198	1,200	1,200	<b>1,200</b>
01-05-61-3020 Eq Maint- Local Radio	7,479	7,634	-	-	<b>-</b>
01-05-61-3021 StarCom Network	21,208	4,420	15,400	13,200	<b>22,500</b>
01-05-61-3030 Eq Maint- Emerg Warning Siren	2,750	2,750	2,800	2,850	<b>2,900</b>
01-05-61-4001 Prof Svc- Actuary	4,500	2,500	2,550	2,500	<b>2,500</b>
01-05-61-4002 Prof Svc- Animal Control	1,500	1,500	1,500	1,500	<b>1,500</b>
01-05-61-4006 Prof Svc- Crime Lab Assess	12,603	12,699	13,000	12,640	<b>13,000</b>
01-05-61-4008 Prof Svc- In-Car Video	115		3,300	3,250	<b>4,700</b>
01-05-61-4012 Prof Svc- Lake Co Metro Enforce	14,400		-	-	<b>-</b>
01-05-61-4013 Prof Svc- Legal Services	40,607	34,355	42,000	44,000	<b>42,000</b>
01-05-61-4014 Prof Svc- Digital Forensics	-	1,500	2,700	5,250	<b>5,500</b>
01-05-61-4015 Prof Svc- Recruit/ Testing	-	22,587	25,000	18,000	<b>12,600</b>
01-05-61-4025 Prof Svc- Internet Connection	9,878	11,521	10,000	12,100	<b>11,000</b>
01-05-61-5506 Data Sys- Policy Mgt Sware	1,390	2,031	2,100	2,700	<b>-</b>
01-05-61-5515 Data Sys- Wireless	6,464	5,617	8,680	7,570	<b>7,570</b>
	<u>\$ 148,003</u>	<u>\$ 133,468</u>	<u>\$ 168,230</u>	<u>\$ 151,060</u>	<u><b>\$ 159,970</b></u>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Police</b>	<b>01-05</b>

**Expenditure Detail continued**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>COMMODITIES</u></b>					
01-05-62-3001 Maint Mat- BA / AED Supplies	331	490	1,000	1,000	<b>1,000</b>
01-05-62-3007 Maint Mat- Evidence Collection	1,086	2,500	3,500	500	<b>2,500</b>
01-05-62-3012 Maint Mat- Ammunition	7,973	7,569	9,500	9,500	<b>9,500</b>
01-05-62-3013 Maint Mat- Safety Equipment	1,427	209	1,500	1,500	<b>1,500</b>
01-05-62-3031 Maint Mat- Radios & Equip	503	768	-	-	<b>1,000</b>
01-05-62-3033 Maint Mat- Misc.	181	1,420	2,500	1,500	<b>1,500</b>
01-05-62-3046 Maint Mat- Video Recording Sup	92	1,133	2,000	2,000	<b>2,000</b>
	<b>\$ 11,593</b>	<b>\$ 14,089</b>	<b>\$ 20,000</b>	<b>\$ 16,000</b>	<b>\$ 19,000</b>
<b><u>OTHER CHARGES</u></b>					
01-05-63-1000 Memberships	2,165	2,150	2,500	4,500	<b>5,000</b>
01-05-63-3002 Prof Dev-Certified Courses	20,817	24,601	35,000	25,000	<b>60,000</b>
01-05-63-3004 Prof Dev-NIPAS Training	4,105	5,805	15,000	6,500	<b>6,500</b>
01-05-63-3006 Prof Dev- NEMRT	1,505	2,530	3,000	3,300	<b>3,500</b>
01-05-63-4000 Publications	300	954	900	250	<b>500</b>
01-05-63-6001 Uniform- Body Armor	9,770	1,950	6,500	11,400	<b>9,300</b>
01-05-63-6002 Uniform- Cleaning	12,650	12,825	13,500	12,000	<b>14,000</b>
01-05-63-6004 Uniform- Jacket Replace	1,198	914	1,500	1,750	<b>1,500</b>
01-05-63-6005 Uniform- NIPAS	-	2,082	15,000	-	<b>22,000</b>
01-05-63-6006 Uniform- Patches/Insignias	350	1,336	1,000	4,500	<b>4,000</b>
01-05-63-6007 Uniform- Replacement	10,948	6,492	10,000	17,500	<b>13,500</b>
01-05-63-8601 Firearm Replacements	1,817	1,793	1,800	1,800	<b>1,800</b>
01-05-63-8602 Minor Equipment	1,891	730	2,000	3,000	<b>2,000</b>
01-05-63-8603 Officer Personal Safety Eq	186	-	-	-	<b>8,100</b>
01-05-63-9000 Business Expense	3,217	3,739	3,500	3,500	<b>5,000</b>
01-05-63-9002 Comm Oriented Awareness & Pi	5,957	5,991	6,000	7,200	<b>10,000</b>
01-05-63-9006 Lincolnshire Explorer Post Op	2,500	-	10,000	-	<b>10,000</b>
01-05-63-9007 Veh Titles/Plates	613	639	500	524	<b>525</b>
01-05-63-9009 Officer Testing	873	1,138	3,500	500	<b>3,500</b>
01-05-80-4000 Equip- Furniture	683	1,005	4,000	4,000	<b>3,000</b>
	<b>\$ 81,545</b>	<b>\$ 76,674</b>	<b>\$ 135,200</b>	<b>\$ 107,224</b>	<b>\$ 183,725</b>
<b><u>TRANSFERS</u></b>					
01-05-96-1200 Transfer Out- VMF	150,500	171,670	162,700	162,700	<b>166,800</b>
01-05-96-1700 Transfer Out- E911	-	-	-	5,800	<b>35,700</b>
	<b>\$ 150,500</b>	<b>\$ 171,670</b>	<b>\$ 162,700</b>	<b>\$ 168,500</b>	<b>\$ 202,500</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 3,684,900</b>	<b>\$ 3,910,796</b>	<b>\$ 4,045,424</b>	<b>\$ 4,108,128</b>	<b>\$ 4,332,435</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Community and Econ Development</b>	<b>01-08</b>

## Function

This account funds Community and Economic Development Department services. This includes costs for review, approval and monitoring of building and development activities throughout the Village. The Department has primary responsibility for 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 Village Board, and Architectural Review Board and Zoning Board, for their use in making recommendations to the Village Board.

## Significant Goals/Objectives

- **Formalize Volunteer & Sponsorship Program for special events.**
- **Finalize development of Zoning/Design-Oriented Regulations to insure residential character/integrity:** Finalize 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 online and on-site credit card based payment for all permits in February/March 2018 for the 2018 construction season.**
- **Complete a comprehensive review of subdivision regulations and recommend updates to Title 7 Subdivisions and Land Development Chapter of the Lincolnshire Village Code, as necessary.**
- **Work toward “Express Permits” for minor building permits through the 2018 construction season.**

## Major Budget Changes

- Professional Services – These three accounts are increasing a total of \$150,000. This is due to the Camberley Club and Lincolnshire Trails townhome development and the 444 Social apartment development. This is based on anticipated inspections and our experience in 2017 with Camberley Club, and ten (10) new elevators being installed at part of the 444 Social development. This increase is expected to be offset by increased building permit fees.
- Membership – Visit Lake County – This line item reflects a \$3,750 increase to cover the Village’s continued participation in Visit Lake County.
- Outside Services – This line item reflects \$75,000 to cover the costs of participating in the Milwaukee Avenue corridor/planning study.

## Capital Projects

- None

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Community and Econ Development</b>	<b>01-08</b>

**Performance Indicators**

Number of Plan Reviews*	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Building Consultant	-	94	75	75	75
Building Official	-	218	175	275	275
Code Enforcement	-	37	25	67	60
Elevators	-	14	12	12	10
Village Engineer	-	317	231	250	250
Fire Reviews	-	129	55	100	100
Forestry	-	39	2	2	2
Life Safety	-	10	10	0	10
Planning	-	117	80	70	75
Public Works	-	14	1	150	100
Tree Removals	-	281	250	50	150
Total	410	1,270	916	1,051	1,107

Additional Indicators	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Zoning Board Development Reviews	9	6	10	7	10
Architectural Review Board Reviews	8	18	20	20	20
Permits Issued*	557	1,036	500	900	1,000
No. of Inspections*	635	1,486	650	1,800	1,500
Valuation (thousands)*	\$ 43,271	\$ 24,988	\$ 30,000	\$ 35,000	\$ 22,000
No. of new Com/Office/ Warehse bldgs.	1	0	2	1	0
No. of new Housing Units	14	0	58	80	150
Sq. Ft. new Com. Bldgs. (thousands)	10	0	60	5	0
Sq. Ft. new Off/Warehse. Bldgs. (thousan	0	0	0	0	0

\* Expanded data and valuations for 2016, 2017 and 2018 are due to software changes allowing us to provide more accurate detail regarding work being performed by the Village Team.

**Staffing (Full Time Equivalent)**

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Director of Community & Econ Developme	1.00	1.00	0.50	0.50	0.50
Building Official	0.00	1.00	1.00	1.00	1.00
Village Planner	2.00	0.00	0.00	0.00	0.00
Economic Development Coordinator	0.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	0.00	0.00	0.00	0.00
Code Enforcement Inspector	0.75	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total	5.75	4.50	4.00	4.00	4.00

2018 Annual Budget Program Activity Summary		
General Fund	Community and Econ Development	01-08

### Expenditure Summary

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Personnel Expenses	453,227	342,787	362,360	412,202	<b>460,920</b>
Contractual Services	66,956	135,514	153,250	164,900	<b>178,300</b>
Commodities	-	-	-	-	-
Other Charges	450,018	352,237	396,500	329,000	<b>408,900</b>
Transfers	4,300	4,900	4,600	4,600	<b>4,800</b>
<b>TOTAL</b>	<b>\$ 974,501</b>	<b>\$ 835,438</b>	<b>\$ 916,710</b>	<b>\$ 910,702</b>	<b>\$ 1,052,920</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Community and Econ Development</b>	<b>01-08</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>PERSONNEL EXPENSES</u></b>					
01-08-60-1000 Regular Salaries	416,797	303,350	265,400	319,000	<b>344,000</b>
01-08-60-1500 Part Time Wages	34,430	35,521	36,300	29,000	<b>37,000</b>
01-08-60-2000 Overtime Salaries	2,000	3,916	-	-	<b>-</b>
01-08-70-9101 IMRF Contribution	-	-	37,580	37,580	<b>50,770</b>
01-08-70-9200 FICA Expense	-	-	23,080	26,622	<b>29,150</b>
	<b>\$ 453,227</b>	<b>\$ 342,787</b>	<b>\$ 362,360</b>	<b>\$ 412,202</b>	<b>\$ 460,920</b>
<b><u>CONTRACTUAL SERVICES</u></b>					
01-08-61-2000 Printing	144	-	150	-	<b>150</b>
01-08-61-4010 Prof Svc- Elevator Inspections	8,512	9,288	13,000	8,700	<b>9,000</b>
01-08-61-4161 Prof Svc- Bldg- Fire Consult Revi	45,491	105,822	68,000	130,000	<b>150,000</b>
01-08-61-4164 Prof Svc- Engineering Consult R	9,711	6,140	10,000	24,700	<b>17,000</b>
01-08-61-5000 Legal Notices	1,314	-	150	150	<b>150</b>
01-08-61-9000 Outside Services	246	14,264	60,000	350	<b>-</b>
01-08-61-9098 Cont Svc- Prntng & Publ	1,538	-	1,950	1,000	<b>2,000</b>
	<b>\$ 66,956</b>	<b>\$ 135,514</b>	<b>\$ 153,250</b>	<b>\$ 164,900</b>	<b>\$ 178,300</b>
<b><u>OTHER CHARGES</u></b>					
01-08-63-1000 Membership	2,318	2,290	2,150	2,400	<b>2,500</b>
01-08-63-1004 Memb- Visit Lake County	15,000	15,000	15,000	15,000	<b>18,750</b>
01-08-63-1005 Memb- Bus. Devel.	1,455	1,455	1,700	1,500	<b>1,700</b>
01-08-63-3000 Professional Development	5,710	3,241	8,200	5,000	<b>5,500</b>
01-08-63-4000 Publications	79	-	350	-	<b>350</b>
01-08-63-7000 Boards & Commissions	-	-	100	100	<b>100</b>
01-08-63-9000 Business Expense	489	1,564	800	500	<b>800</b>
01-08-63-9003 Economic Dev Initiatives	46,614	1,094	15,000	2,500	<b>10,000</b>
01-08-63-9004 Equipment & Clothing	1,329	156	1,700	1,500	<b>1,700</b>
01-08-63-9501 Economic Dev Incentives	377,024	327,437	351,500	300,500	<b>367,500</b>
	<b>\$ 450,018</b>	<b>\$ 352,237</b>	<b>\$ 396,500</b>	<b>\$ 329,000</b>	<b>\$ 408,900</b>
<b><u>TRANSFERS</u></b>					
01-08-96-1200 Transfer Out- VMF	4,300	4,900	4,600	4,600	<b>4,800</b>
	<b>\$ 4,300</b>	<b>\$ 4,900</b>	<b>\$ 4,600</b>	<b>\$ 4,600</b>	<b>\$ 4,800</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 974,501</b>	<b>\$ 835,438</b>	<b>\$ 916,710</b>	<b>\$ 910,702</b>	<b>\$ 1,052,920</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Insurance / Common Expense</b>	<b>01-12</b>

## **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 premiums for property, liability, and workers compensation; the High Excess Liability Pool (H.E.L.P.) insurance premium; technology 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, postage, professional services, contractual services, office supplies, printing, IT support, internet access 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 FY2018 are:

- Improved presentation equipment for Board Room and Conference Room
- Enhanced GIS Services, including Aerotriangulation and planimetric mapping of a new 2017 aerial image.
- Modest reduction in the Workers Compensation premium based on two anticipated retirements.
- Increase to the Data Systems – Software Licensing line item relate to deployment of network application monitoring.
- Increase to the Data Systems – Software Licensing line item relate to deployment of network application monitoring.

2018 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 8% 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 first year of two possible one year contract extensions 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. Members of the Consortium are working toward a single master contract for all members which is expected to be developed in 2018.
- The budget for this operating area is largely flat. However, there are funds included in the budget (\$30,000) to complete a full review of all Village positions/compensation in Fiscal Year 2018.

### Performance Indicators

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Property/Liability Claims Processed	7	5	6	3	5
Workers Compensation Claims Processed	3	7	10	5	5

### Staffing (Full Time Equivalents)

- No staff is funded through this account.

### Expenditure Summary

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Personnel Expenses	-	-	-	-	-
Contractual Services	1,181,112	1,186,697	1,365,550	1,333,315	1,444,225
Commodities	11,499	13,914	14,400	12,500	14,400
Other Charges	35,920	61,963	80,700	76,507	81,000
<b>TOTAL</b>	<b>\$ 1,228,531</b>	<b>\$ 1,262,574</b>	<b>\$ 1,460,650</b>	<b>\$ 1,422,322</b>	<b>\$ 1,539,625</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Insurance / Common Expense</b>	<b>01-12</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>CONTRACTUAL SERVICES</u></b>					
01-12-61-1000 Telephone	3,930	4,783	4,950	4,860	4,950
01-12-61-1002 Telephone- Cellular	9,090	7,904	12,210	10,640	10,640
01-12-61-1004 Telephone- Pay Phone	1,058	706	540	95	-
01-12-61-1010 Telephone- Maint	5,985	1,352	1,800	1,790	1,800
01-12-61-2002 Print- Budget, Forms, Misc	1,090	1,355	1,350	1,350	1,350
01-12-61-2004 Print- Letterhead Supplies	2,896	2,896	3,780	2,250	3,780
01-12-61-2006 Print- Newsletter	10,484	11,137	10,350	9,600	10,350
01-12-61-3501 Eq Maint- Post Meter Rent	1,224	1,224	1,230	1,230	1,250
01-12-61-4000 Prof Svc- Video Svcs	5,753	5,288	6,000	5,200	6,000
01-12-61-4004 Prof Svc: Flex Administration	-	2,900	2,900	2,900	2,900
01-12-61-4013 Prof Svc- Legal Svcs	68,153	41,145	64,000	64,000	64,000
01-12-61-4016 Prof Svc- Med.Svc/Drug Testing	970	2,345	4,000	4,500	4,000
01-12-61-4033 Prof Svc- Strategic Planning	-	-	12,000	-	12,000
01-12-61-4034 Prof Svc- Salary Survey	-	-	-	-	30,000
01-12-61-5503 Data Sys- Internet Connection	7,601	7,869	6,750	6,750	8,100
01-12-61-5507 Data Sys- Software / Licensing	13,734	19,140	24,300	23,400	24,300
01-12-61-6000 Postage	8,159	8,443	8,500	8,175	8,500
01-12-61-7000 Duplicating	2,519	3,849	3,060	3,780	3,780
01-12-61-7001 Duplicating- Lease Copiers	6,379	5,268	5,580	5,580	5,580
01-12-61-8701 Medical Premiums- Health	549,114	574,597	691,500	691,500	745,105
01-12-61-8702 Medical Premiums- Dental	60,479	65,445	67,000	67,000	72,050
01-12-61-8703 Medical Premiums- Life	11,466	12,096	13,800	13,800	13,800
01-12-61-8800 Property/Liability Ins	56,081	76,637	81,980	84,300	77,940
01-12-61-8801 Workers Comp	129,592	122,271	109,850	104,000	110,500
01-12-61-8802 High Excess Liability Pool	16,807	19,677	23,610	19,950	20,150
01-12-61-8803 HELP- Beach Endorsement	4,875	4,875	4,880	4,875	4,880
01-12-61-8804 National Flood Insurance	1,390	-	1,520	-	-
01-12-61-9004 Cont Svc- Banking Services/ Positive Pay	-	-	1,000	1,000	1,000
01-12-61-9022 Cont Svc- GIS Services	54,772	55,512	59,670	58,500	65,340
01-12-61-9029 Cont Svc- IT Consult/Sys Mon	57,994	53,984	61,200	61,200	61,200
01-12-61-9109 Cont Svc- Records Mgt & Destru	-	-	1,500	1,400	1,500
01-12-61-9114 Cont Svc- Emerg. Not. Sys.	5,940	5,940	5,940	5,940	6,030
01-12-61-9115 Cont Svc/ Serv Mang Sys	5,076	-	-	-	-
01-12-61-9118 Cust Svc- Website Consult	621	3,082	1,800	4,500	1,800
01-12-61-9124 Cont Svc- Surveillance	-	-	-	-	1,400
01-12-61-9130 Cont Svc- Payroll Processing	11,402	10,735	11,000	10,750	11,750
01-12-61-9140 Cont Svc- Downtown Maint	66,478	54,196	54,000	48,000	45,000
01-12-64-2000 Office Equipment	-	46	2,000	500	1,500
	\$ 1,181,112	\$ 1,186,697	\$ 1,365,550	\$ 1,333,315	\$ 1,444,225

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Insurance &amp; Common Expense</b>	<b>01-12</b>

**Expenditure Detail continued**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>COMMODITIES</u></b>					
01-12-62-1000 Office Supplies	11,499	13,914	14,400	12,500	<b>14,400</b>
	\$ 11,499	\$ 13,914	\$ 14,400	\$ 12,500	<b>\$ 14,400</b>
<b><u>OTHER CHARGES</u></b>					
01-12-63-8600 Minor Equip- IPRF Grant Project	11,783	16,990	11,700	11,707	<b>11,000</b>
01-12-63-9010 Senior Citizen Tax Relief	-	5,385	5,000	4,800	<b>5,000</b>
01-12-80-3005 Misc Computer Equipment	24,137	39,588	64,000	60,000	<b>65,000</b>
	\$ 35,920	\$ 61,963	\$ 80,700	\$ 76,507	<b>\$ 81,000</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 1,228,531</b>	<b>\$ 1,262,574</b>	<b>\$ 1,460,650</b>	<b>\$ 1,422,322</b>	<b>\$ 1,539,625</b>

2018 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.

## Major Budget Changes

- None.

## Capital Projects

- None

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Public Works Administration</b>	<b>01-20</b>

**Performance Indicators**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
Engineering Permits	177	303	200	150	200
Plan Reviews	N/A	N/A	N/A	N/A	N/A
Project Inspections	96	229	175	140	175

**Staffing (Full Time Equivalents)**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
Public Works Director	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.75	0.00	0.00	0.00	0.00
Assistant Public Works Director/Village E	0.00	0.75	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
<b>Total</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>

**Expenditure Summary**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
<b>Personnel Expenses</b>	112,029	154,692	195,140	195,240	<b>205,882</b>
<b>Contractual Services</b>	68,386	57,489	35,800	35,800	<b>36,300</b>
<b>Commodities</b>	-	-	-	-	-
<b>Other Charges</b>	11,491	6,543	10,425	9,675	<b>12,225</b>
<b>TOTAL</b>	<b>\$ 191,906</b>	<b>\$ 218,724</b>	<b>\$ 241,365</b>	<b>\$ 240,715</b>	<b>\$ 254,407</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Public Works Administration</b>	<b>01-20</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>PERSONNEL EXPENSES</u></b>					
01-20-60-1000 Regular Salaries	110,730	154,189	159,200	160,000	<b>167,182</b>
01-20-60-2000 Overtime Salaries	1,299	503	1,000	300	<b>1,000</b>
01-20-70-9101 IMRF Contribution	-	-	22,680	22,680	<b>24,830</b>
01-20-70-9200 FICA Expense	-	-	12,260	12,260	<b>12,870</b>
	\$ 112,029	\$ 154,692	\$ 195,140	\$ 195,240	<b>\$ 205,882</b>
<b><u>CONTRACTUAL SERVICES</u></b>					
01-20-61-4018 Prof Svc- Miscellaneous Engineer	62,245	49,174	30,000	30,000	<b>30,000</b>
01-20-61-4019 Prof Svc- NPDES Annual Permit	1,000	1,000	1,000	1,000	<b>1,000</b>
01-20-61-5000 Legal Notices	847	901	800	800	<b>800</b>
01-20-61-9000 Outside Services	4,294	6,414	4,000	4,000	<b>4,500</b>
	\$ 68,386	\$ 57,489	\$ 35,800	\$ 35,800	<b>\$ 36,300</b>
<b><u>OTHER CHARGES</u></b>					
01-20-63-1000 Memberships	2,292	2,582	2,800	2,800	<b>4,600</b>
01-20-63-2000 Vehicle Allowance	2,644	1,125	1,125	1,125	<b>1,125</b>
01-20-63-3000 Professional Development	4,735	1,232	5,000	5,000	<b>5,000</b>
01-20-63-9000 Business Expenses	1,029	626	500	500	<b>500</b>
01-20-64-2000 Office Equipment	791	978	1,000	250	<b>1,000</b>
	\$ 11,491	\$ 6,543	\$ 10,425	\$ 9,675	<b>\$ 12,225</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 191,906</b>	<b>\$ 218,724</b>	<b>\$ 241,365</b>	<b>\$ 240,715</b>	<b>\$ 254,407</b>

2018 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

- **Village Sign Replacement Initiatives:** Research all streets and/or park 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.
- **Village Outdoor Lighting/Streetlight LED Upgrades:** Research all Village-owned outdoor lighting and streetlights and make recommendations on LED upgrades and/or replacements as needed. Include recommendation for Parks entrance signs within 10-Year Capital Improvement Program. Initiate first year of replacement program.
- 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.
- Develop Stormwater Management Grant Program – Des Plaines River Properties.

## Major Budget Changes

Expenditures for 2018 are generally expected to be the same or slightly lower for a majority of line items in this operation area. The following are highlights of major changes in the estimated year end budget projections compared to the 2017 Budget.

- Streets-Overtime: Account 01-21-60-2000 is estimated to be \$10,000 over budget in 2017 due to extra hours required for Special Events assistance and 2017 flood mitigation
- Streets – Snowplowing Overtime: Account 01-21-60-2100 is estimated to be \$20,000 under budget due to the light winter conditions of 2016-2017.
- Contractual Service – Street Sweeping: Account 01-21-61-9064 is estimated to be over budget by approximately \$8,000 due to extra sweepings that were required during the 2017 flood response.

2018 Annual Budget Program Activity Summary		
General Fund	Public Works Streets	01-21

- Contractual Service – Catch Basin Cleaning: Account 01-21-61-9119 is estimated to be over budget by approximately \$5,000 due to the need to clean out all catch basins in the areas affected by the 2017 flood which are Lincolnshire Drive, Wiltshire Drive, Cumberland Drive and Londonderry Lane.
- Snow/Ice Control - Rock Salt : Account 01-21-62-4002 is estimated to be \$20,000 under budget in 2017 due to the mild winter of 2016-1017.

### Capital Projects

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

### Performance Indicators

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Streets cleaned – miles	364	360	340	350	350
Hours per asphalt patching – tons	17.5	18.7	16.0	15.0	16.0
Pct. Catch basins requiring repair	23%	20%	18%	16%	15%
Pct. Storm sewer system inspected	11%	17%	20%	20%	20%
Snow events/Salt spread – tons	20/590	17/520	20/625	12/412	20/600
Leaves collected – cubic yards	6,660	6,495	6,500	5,440	6,000
Hours of collection / cu.yd. leaves	0.28	0.00	0.00	0.00	0.00
Avg. # Days to complete Service Request	10.8	10.6	11.0	9.5	9.0

### Staffing (Full Time Equivalents)

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Public Works Director	0.25	0.25	0.25	0.25	0.25
Superintendent – Streets/Parks	0.00	0.00	0.00	0.00	0.00
Operations Superintendent	0.50	0.50	0.00	0.00	0.00
General Maintenance – Streets	3.00	3.00	3.00	3.00	3.00
Streets/Stormwater Foreman	0.00	0.00	1.00	1.00	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	4.75	4.75	4.75

2018 Annual Budget Program Activity Summary		
General Fund	Public Works Streets	01-21

**Expenditure Summary**

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>Personnel Expenses</b>	473,734	462,329	563,760	534,510	<b>566,850</b>
<b>Contractual Services</b>	288,684	400,860	476,900	455,200	<b>466,400</b>
<b>Commodities</b>	90,123	93,944	98,300	78,200	<b>84,300</b>
<b>Other Charges</b>	10,131	14,237	13,825	11,825	<b>13,825</b>
<b>Transfers</b>	<u>129,000</u>	<u>147,100</u>	<u>139,400</u>	<u>139,400</u>	<b>143,000</b>
<b>TOTAL</b>	\$ 991,672	\$ 1,118,470	\$ 1,292,185	\$ 1,219,135	<b>\$ 1,274,375</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Public Works Streets</b>	<b>01-21</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>PERSONNEL EXPENSES</u></b>					
01-21-60-1000 Regular Salaries	394,329	400,297	411,250	390,000	<b>400,000</b>
01-21-60-1500 Part Time Wages	16,266	13,032	8,000	10,000	<b>16,000</b>
01-21-60-2000 Overtime Salaries	25,438	17,143	15,000	25,000	<b>20,000</b>
01-21-60-2100 Overtime Salaries- Snowplowing	37,701	31,857	30,000	10,000	<b>30,000</b>
01-21-70-9101 IMRF Contribution	-	-	64,600	64,600	<b>66,420</b>
01-21-70-9200 FICA Expense	-	-	34,910	34,910	<b>34,430</b>
	<b>\$ 473,734</b>	<b>\$ 462,329</b>	<b>\$ 563,760</b>	<b>\$ 534,510</b>	<b>\$ 566,850</b>
<b><u>CONTRACTUAL SERVICES</u></b>					
01-21-61-3000 Equipment Maintenance	-	428	500	900	<b>500</b>
01-21-61-8500 Electric Utilities	14,424	13,290	15,000	14,400	<b>14,500</b>
01-21-61-9006 Cont Svc- Leaf Disp	44,080	47,960	50,000	50,000	<b>50,000</b>
01-21-61-9010 Cont Svc- Leaf Collection		90,000	90,000	90,000	<b>90,000</b>
01-21-61-9014 Cont Svc- Equip Rental	1,212	597	500	-	<b>500</b>
01-21-61-9034 Cont Svc- Misc Disposal	13,720	8,401	10,000	13,000	<b>10,000</b>
01-21-61-9036 Cont Svc- Mosquito Abate	68,179	68,860	68,900	68,900	<b>68,900</b>
01-21-61-9042 Cont Svc- Pkway Restor	-	2,865	3,000	1,000	<b>3,000</b>
01-21-61-9044 Cont Svc- Crack Sealing & Pres	-	8,911	35,000	20,000	<b>35,000</b>
01-21-61-9046 Cont Svc- Pavemnt Mkgs	2,592	3,212	20,000	20,000	<b>20,000</b>
01-21-61-9060 Cont Svc- Strm Sewer Clean	-	1,625	4,000	4,000	<b>4,000</b>
01-21-61-9061 Cont Svc- Strm Sewer Telev	11,138	13,889	15,000	15,000	<b>15,000</b>
01-21-61-9062 Cont Svc- St Light Repairs	-	2,636	2,000	1,000	<b>2,000</b>
01-21-61-9063 Cont Svc- St Repairs	7,241	7,800	7,000	1,000	<b>5,000</b>
01-21-61-9064 Cont Svc- St Sweeping	23,800	21,775	28,000	33,000	<b>20,000</b>
01-21-61-9066 Cont Svc- Signal Maint	29,957	27,774	30,000	30,000	<b>30,000</b>
01-21-61-9067 Brick Paver Maint	-	4,850	5,000	5,000	<b>5,000</b>
01-21-61-9068 Concrete	9,943	13,301	8,000	8,000	<b>8,000</b>
01-21-61-9070 Pavement Patching	40,678	38,686	40,000	32,000	<b>40,000</b>
01-21-61-9119 Cont Svc- Catch Basin Cleaning	4,950	4,720	5,000	10,000	<b>5,000</b>
01-21-61-9120 Cont Svc- Misc Storm Sewer Re	16,770	11,580	20,000	20,000	<b>20,000</b>
01-21-61-9121 Cont Svc- Snow/Ice Control- S. \	-	7,700	10,000	8,000	<b>10,000</b>
01-21-61-9123 Cont Svc- Detention Basin Maint	-	-	10,000	10,000	<b>10,000</b>
	<b>\$ 288,684</b>	<b>\$ 400,860</b>	<b>\$ 476,900</b>	<b>\$ 455,200</b>	<b>\$ 466,400</b>

<b>2018 Annual Budget</b>		
<b>Program Activity Summary</b>		
<b>General Fund</b>	<b>Public Works Streets</b>	<b>01-21</b>

**Expenditure Detail continued**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>COMMODITIES</u></b>					
01-21-62-2500 Maint Mat- Yard Waste Refuse Stickers	6,080	6,573	8,000	8,000	<b>8,000</b>
01-21-62-3020 Maint Mat- Leaf Bags	3,312		-	-	-
01-21-62-3028 Maint Mat- Pavmnt Marking Mat	514	654	600	600	<b>600</b>
01-21-62-3039 Maint Mat- St Light Accessories	1,625	1,213	2,400	2,400	<b>2,400</b>
01-21-62-3040 Maint Mat- St Maint Equip	1,146	939	900	900	<b>900</b>
01-21-62-3041 Maint Mat- St Sign Materials	6,334	6,550	6,000	6,000	<b>6,000</b>
01-21-62-3042 Maint Mat- Misc	898	979	1,000	1,000	<b>1,000</b>
01-21-62-3069 Maint Mat- Conservancy Marker	-		1,000	1,000	<b>1,000</b>
01-21-62-3111 R&R- Parkway Restoration	3,545	2,846	2,000	2,000	<b>2,000</b>
01-21-62-3115 R&R- Road Repair	2,551	3,691	2,500	2,500	<b>2,500</b>
01-21-62-3116 R&R- Storm Sewer	3,994	1,242	4,000	4,000	<b>4,000</b>
01-21-62-3117 R&R- Streetscape Restor Mat	3,526	3,493	3,500	2,500	<b>3,500</b>
01-21-62-3502 Const Mat- Concrete	277	257	400	100	<b>400</b>
01-21-62-3504 Const Mat- Gravel & Sand	3,314	2,206	3,000	4,000	<b>3,000</b>
01-21-62-3507 Const Mat- Lumber & Steel	476	509	500	200	<b>500</b>
01-21-62-3510 Const Mat- Storm Sewer	209	961	1,000	1,000	<b>1,000</b>
01-21-62-3511 Const Mat- Traffic Safety	654	635	1,000	1,500	<b>1,000</b>
01-21-62-4001 Snow/Ice- Anti-Icing Sys Maint	1,455	1,088	1,500	1,500	<b>1,500</b>
01-21-62-4002 Maint Mat- Rock Salt	39,161	49,733	45,000	25,000	<b>35,000</b>
01-21-62-4003 Snow/Ice- Liquid De-Icing	8,713	6,445	10,000	10,000	<b>10,000</b>
01-21-62-4005 Snow/Ice- Plow Cutting Edges	2,339	3,930	4,000	4,000	-
	<b>\$ 90,123</b>	<b>\$ 93,944</b>	<b>\$ 98,300</b>	<b>\$ 78,200</b>	<b>\$ 84,300</b>
<b><u>OTHER CHARGES</u></b>					
01-21-63-2000 Vehicle Allowance	1,125	1,125	1,125	1,125	<b>1,125</b>
01-21-63-3000 Professional Development	2,055	3,473	3,500	1,500	<b>3,500</b>
01-21-63-6000 Uniforms	1,699	3,448	3,500	3,500	<b>3,500</b>
01-21-63-8600 Minor Equipment	1,766	2,415	2,000	2,000	<b>2,000</b>
01-21-63-9000 Business Expenses	361	651	500	500	<b>500</b>
01-21-63-9500 Recycle SWALCO	3,125	3,125	3,200	3,200	<b>3,200</b>
	<b>\$ 10,131</b>	<b>\$ 14,237</b>	<b>\$ 13,825</b>	<b>\$ 11,825</b>	<b>\$ 13,825</b>
<b><u>TRANSFERS</u></b>					
01-21-96-1200 Transfer Out- VMF	129,000	147,100	139,400	139,400	<b>143,000</b>
	<b>\$ 129,000</b>	<b>\$ 147,100</b>	<b>\$ 139,400</b>	<b>\$ 139,400</b>	<b>\$ 143,000</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 991,672</b>	<b>\$ 1,118,470</b>	<b>\$ 1,292,185</b>	<b>\$ 1,219,135</b>	<b>\$ 1,274,375</b>

2018 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 systems; 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

- **Identify Priority Tree Removal Projects:** Make business community aware of new tree preservation code revisions and promote "tree amnesty" period with a goal of encouraging corporate residents to remove dead/hazardous trees within corporate properties.
- **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

- Parks – Overtime Wages: Account 01-22-60-2000 is estimated to be \$10,000 over budget in 2017 due to extra hours required for Special Events assistance and 2017 flood mitigation.
- Park Lighting Maintenance: Account 01-22-61-9075 is estimated to be \$12,500 over budget in 2017 due to several athletic field light repairs at North Park required in 2017. As a result, the 2018 Budget reflects a proposed capital project to address North Park athletic field lighting issues.
- Special Events-Red White & Boom: Account 01-22-61-915 is estimated to be \$9,500 over budget in 2017 due to the Village incurring additional costs because of the fact that the (LCA) Lincolnshire Community Association dissolved in 2017. Staff recommends a \$10,000 increase to this line item in 2018.
- Beach Expenses: Account 01-22-62-2000 is estimated to be \$4,000 over budget due to additional required training and re-certification expenses of the lifeguards at Spring Lake Park.

## Capital Projects

- For Capital Projects, please see General Capital Fund pages

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Public Works Parks and Open Space</b>	<b>01-22</b>

**Performance Indicators**

	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Est. 2017</b>	<b>Budget 2018</b>
Hours/Playground Maintenance	23	37	30	47	50
Hours/Active Acres Maintained	7	9	6	10	10
Special Events Hours	1184	1375	1250	1,473	1,400
Hours of Preparation/Athletic Event	0.57	0.62	0.55	0.68	0.55
Beach - No. of Patrons	1,830	1,180	2,000	2,100	2,000
Beach – No. of Season Tags	240	70	300	275	300
Beach – No. of Daily Tags	1,255	1,196	1,200	950	1,000
Beach – No. of Swimming Days	67	71	70	60	65
Trees Removed	316	275	300	250	250
Trees Planted	181	97	200	180	200
Trees Trimmed	488	233	450	466	450

**Staffing (Full Time Equivalents)**

	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Est. 2017</b>	<b>Budget 2018</b>
Public Works Director	0.125	0.125	0.125	0.125	0.125
Superintendent – Streets/Parks	0.00	0.00	0.00	0.00	0.00
Operations Superintendent	0.50	0.50	0.00	0.00	0.00
Facilities Manager	1.00	0.00	0.00	0.00	0.00
Field Maintenance Foreman	0.00	1.00	1.00	1.00	1.00
Forestry/Parks Foreman	0.00	0.00	1.00	1.00	1.00
General Maintenance – Parks	4.00	4.00	3.00	3.00	3.00
General Maintenance – Open Space	1.00	1.00	1.00	1.00	1.00
Gardener	0.25	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
<b>Total</b>	<b>9.875</b>	<b>9.875</b>	<b>10.125</b>	<b>10.125</b>	<b>10.125</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Public Works Parks and Open Space</b>	<b>01-22</b>

**Expenditure Summary**

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>Personnel Expenses</b>	486,654	489,495	610,400	589,100	<b>602,460</b>
<b>Contractual Services</b>	638,334	672,095	588,000	595,350	<b>607,200</b>
<b>Commodities</b>	51,562	49,461	52,500	49,700	<b>56,000</b>
<b>Other Charges</b>	13,791	14,171	33,225	11,725	<b>15,725</b>
<b>Transfers</b>	<u>98,900</u>	<u>112,800</u>	<u>106,900</u>	<u>106,900</u>	<b><u>109,700</u></b>
<b>TOTAL</b>	<b>\$ 1,289,241</b>	<b>\$ 1,338,022</b>	<b>\$ 1,391,025</b>	<b>\$ 1,352,775</b>	<b>\$ 1,391,085</b>

<b>2018 Annual Budget</b>		
<b>Program Activity Summary</b>		
<b>General Fund</b>	<b>Public Works Parks and Open Space</b>	<b>01-22</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>PERSONNEL EXPENSES</b>					
01-22-60-1000 Regular Salaries	394,329	400,296	411,250	390,000	<b>400,000</b>
01-22-60-1500 Part Time Wages	64,809	66,434	70,000	65,000	<b>65,000</b>
01-22-60-2000 Overtime Salaries	27,516	22,765	28,000	38,000	<b>35,000</b>
01-22-70-9101 IMRF Contribution	-	-	62,190	59,100	<b>64,210</b>
01-22-70-9200 FICA Expense	-	-	38,960	37,000	<b>38,250</b>
	\$ 486,654	\$ 489,495	\$ 610,400	\$ 589,100	<b>\$ 602,460</b>
<b>CONTRACTUAL SERVICES</b>					
01-22-61-3000 Equipment Maintenance	2,008	1,018	500	500	<b>500</b>
01-22-61-4023 Prof Svc- Special Rec Dist	71,376	71,376	73,000	72,750	<b>75,200</b>
01-22-61-8000 Gas Utilities	2,176	1,768	3,000	3,000	<b>3,000</b>
01-22-61-8500 Electric Utilities	35,587	19,126	28,000	21,000	<b>24,000</b>
01-22-61-9002 Cont Svc- Athletic Field Maint	13,921	19,344	20,000	15,000	<b>20,000</b>
01-22-61-9003 Cont Svc- Brick Paver Maint	4,252	5,050	5,000	5,000	<b>5,000</b>
01-22-61-9008 Cont Svc- Custodial Parks	-	1,886	2,000	2,000	<b>2,000</b>
01-22-61-9014 Cont Svc- Equip Rental	1,059	1,015	1,000	-	<b>500</b>
01-22-61-9017 Cont Svc- Fertilization	5,070	7,280	7,000	6,000	<b>7,000</b>
01-22-61-9034 Cont Svc- Misc Disposal	4,739	5,990	5,000	5,000	<b>5,000</b>
01-22-61-9041 Cont Svc- Pk Irrigation	16,404	16,491	15,000	20,000	<b>17,000</b>
01-22-61-9050 Cont Svc- Plygrnd Surface	4,370	2,730	3,000	4,100	<b>4,000</b>
01-22-61-9056 Cont Svc- Tree Pruning	15,544	20,430	20,000	20,000	<b>20,000</b>
01-22-61-9059 Cont Svc- Sport Ct Maint	8,300	-	10,000	6,100	<b>10,000</b>
01-22-61-9073 Lighting Controller Services	2,125	2,125	2,500	2,500	<b>2,500</b>
01-22-61-9075 Park Lighting Maint	1,165	2,073	2,000	12,500	<b>5,000</b>
01-22-61-9079 Hiking, Rec Trail Maint	11,280	11,997	12,000	12,000	<b>12,000</b>
01-22-61-9080 Natural Area Maint	50,967	53,055	50,000	50,000	<b>50,000</b>
01-22-61-9081 EAB Treatments	8,995	7,487	7,000	4,300	<b>7,000</b>
01-22-61-9082 Pest Control	450	-	500	600	<b>500</b>
01-22-61-9088 Tree Plantings	47,534	19,932	1,000	-	<b>1,000</b>
01-22-61-9089 Tree Removal- Emerg, Haz, Dise	101,960	110,971	50,000	50,000	<b>50,000</b>
01-22-61-9091 Wildlife Maint	125	705	1,000	-	<b>1,000</b>
01-22-61-9160 Lndscp Maint- Corridor Mowing	34,440	23,779	23,000	23,000	<b>23,000</b>
01-22-61-9161 Lndscp Maint- Cul-de-sac	20,252	13,443	15,000	15,000	<b>15,000</b>
01-22-61-9162 Lndscp Maint- Park & Str Bed	90,181	107,046	108,000	108,000	<b>108,000</b>
01-22-61-9163 Lndscp Maint - VH, S Village Gr	17,086	27,228	19,000	19,000	<b>19,000</b>
01-22-61-9164 Lndscp Maint - Outlot	-	-	10,000	10,000	<b>10,000</b>
01-22-61-9200 Special Events: Boo Bash	5,073	5,016	4,000	5,000	<b>5,000</b>
01-22-61-9205 Special Events: Fireworks	30,000	30,000	30,000	30,000	<b>30,000</b>
01-22-61-9210 Special Events: Winter	5,609	8,097	5,500	8,500	<b>10,000</b>
01-22-61-9215 Special Events: Red,White & Bo	232	55,312	55,000	64,500	<b>65,000</b>
01-22-61-9220 Special Events: Lincolnshire Arts	26,054	20,325	-	-	<b>-</b>
	\$ 638,334	\$ 672,095	\$ 588,000	\$ 595,350	<b>\$ 607,200</b>

<b>2018 Annual Budget</b>		
<b>Program Activity Summary</b>		
<b>General Fund</b>	<b>Public Works Parks and Open Space</b>	<b>01-22</b>

**Expenditure Detail continued**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>COMMODITIES</b>					
01-22-62-2000 Beach Expenses	242	1,514	2,000	6,000	5,000
01-22-62-3011 Maint Mat- Fertilizer/Nutrients	6,328	4,365	5,000	4,000	5,000
01-22-62-3014 Maint Mat- Seed & Top Soil	5,023	4,167	5,000	8,500	5,000
01-22-62-3018 Maint Mat- Janitorial Supplies	1,017	885	1,000	1,000	1,000
01-22-62-3021 Maint Mat- Lighting Products	1,710	821	2,000	2,000	2,000
01-22-62-3023 Maint Mat- Mulch	753	732	1,000	1,100	1,000
01-22-62-3026 Maint Mat- Paint & Sup	4,129	2,994	3,000	3,000	3,000
01-22-62-3038 Maint Mat- Spec Events	976	999	1,000	1,000	1,000
01-22-62-3043 Maint Mat- Tennis Crt	3,323	1,044	2,000	2,600	2,500
01-22-62-3049 Maint Mat- Athletic Fields	11,347	17,338	17,000	7,000	17,000
01-22-62-3055 Maint Mat- Herbicide	1,886	2,389	2,000	2,000	2,000
01-22-62-3056 Maint Mat- Plantings	3,505	3,585	3,500	3,500	3,500
01-22-62-3101 R&R- Landscape Amenities	2,419	2,046	2,000	2,000	2,000
01-22-62-3113 R&R- Playground	1,383	1,682	1,000	1,000	1,000
01-22-62-3501 Const Mat- Parks	4,995	4,900	5,000	5,000	5,000
01-22-62-3506 Const Mat- Streets	2,526	-	-	-	-
	\$ 51,562	\$ 49,461	\$ 52,500	\$ 49,700	\$ 56,000
<b>OTHER CHARGES</b>					
01-22-63-1000 Memberships	730	1,370	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	2,462	2,994	3,000	2,000	3,000
01-22-63-4000 Publications	108	98	100	100	100
01-22-63-6000 Uniforms	3,437	4,529	4,000	4,000	4,000
01-22-63-8600 Minor Equipment	2,427	3,133	2,500	2,500	2,500
01-22-63-9000 Business Expenses	1,180	922	1,000	500	500
01-22-86-5901 Infr- Bike Path Repairs- Various l	2,322	-	20,000	-	3,000
	\$ 13,791	\$ 14,171	\$ 33,225	\$ 11,725	\$ 15,725
<b>TRANSFERS</b>					
01-22-96-1200 Transfer Out- VMF	98,900	112,800	106,900	106,900	109,700
	\$ 98,900	\$ 112,800	\$ 106,900	\$ 106,900	\$ 109,700
<b>TOTAL DISBURSEMENTS</b>	\$ 1,289,241	\$ 1,338,022	\$ 1,391,025	\$ 1,352,775	\$ 1,391,085

2018 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**

- **Comprehensive Facilities Master Plan:** Develop comprehensive detailed capital improvements plans for the Public Works Facility and Village Hall with assistance from consultants with expertise in this area so the 10 Year CIP can better reflect the financial needs of the Villages facilities.
- Paint various building interiors at Village Hall and Public Works Facility.
- Implement plan to reuse of Rivershire Nature Center due to School District #103 discontinuation of operation of curriculum at this location.

**Major Budget Changes**

- None.

**Capital Projects**

- For Capital Projects, please see General Capital Fund pages

**Performance Indicators**

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Custodial Cost/Sq.Ft.	\$1.09	\$1.16	\$1.25	\$1.25	\$1.32
No. of Events*	169	145	130	118	130

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

**Staffing (Full Time Equivalents)**

- No staff allocation for this operating area.

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Buildings</b>	<b>01-25</b>

**Expenditure Summary**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
<b>Personnel Expenses</b>	-	-	-	-	-
<b>Contractual Services</b>	109,230	95,622	104,000	115,200	<b>105,500</b>
<b>Commodities</b>	15,632	14,865	18,000	18,000	<b>18,000</b>
<b>Other Charges</b>	5,609	3,272	3,000	3,300	<b>3,000</b>
<b>Transfers</b>	<u>4,300</u>	<u>4,900</u>	<u>4,600</u>	<u>4,600</u>	<u><b>4,800</b></u>
<b>TOTAL</b>	\$ 134,771	\$ 118,659	\$ 129,600	\$ 141,100	<b>\$ 131,300</b>

<b>2018 Annual Budget</b>		
<b>Program Activity Summary</b>		
<b>General Fund</b>	<b>Buildings</b>	<b>01-25</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>PERSONNEL EXPENSES</u></b>					
01-25-60-2000 Overtime Salaries	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>CONTRACTUAL SERVICES</u></b>					
01-25-61-3000 Equipment Maintenance	1,250	968	500	500	500
01-25-61-9007 Cont Svc- Custodial PW	5,340	4,913	6,000	6,000	6,000
01-25-61-9008 Cont Svc- Custodial VH	26,550	21,951	25,000	25,000	25,000
01-25-61-9019 Cont Svc- Fire Prot Serv	11,622	11,053	12,500	12,500	12,500
01-25-61-9023 Cont Svc- HVAC & Elect Mnt	15,182	23,097	19,000	19,000	19,000
01-25-61-9039 Cont Svc- Door Maint	13,042	10,209	10,000	10,000	10,000
01-25-61-9047 Cont Svc- Pest Control	2,717	2,311	2,500	2,500	2,500
01-25-61-9051 Cont Svc- Pond & Swale Mnt	9,313	7,362	8,000	8,000	8,000
01-25-61-9093 Cont Svc- Spring Lk Custodial	913				
01-25-61-9095 Cont Svc- Building Misc	4,181	3,229	2,500	14,000	3,000
01-25-61-9096 Cont Svc- Electrical	5,973	881	3,500	3,500	3,500
01-25-61-9097 Cont Svc- Plumbing	12,042	6,945	5,000	6,000	6,000
01-25-61-9100 Cont Svc- Generator Repairs	-	-	6,000	6,000	6,000
01-25-61-9200 Cont Svc- VH Fitness Rm Maint	210	-	500	-	500
01-25-61-9203 Cont Svc- Elevator Inspect	895	2,703	3,000	2,200	3,000
	\$ 109,230	\$ 95,622	\$ 104,000	\$ 115,200	\$ 105,500
<b><u>COMMODITIES</u></b>					
01-25-62-3002 Maint Mat- Bldg Commodities	1,003	2,615	2,000	2,000	2,000
01-25-62-3018 Maint Mat- Janitorial Sup	759	1,072	2,500	2,500	2,500
01-25-62-3021 Maint Mat- Lighting Products	2,244	907	2,000	2,000	2,000
01-25-62-3027 Maint Mat- Paper Goods	7,934	6,608	8,000	8,000	8,000
01-25-62-3034 Maint Mat- Safety Supplies	44	403	500	600	500
01-25-62-3118 R&R- Supplies	1,498	1,499	1,000	1,100	1,000
01-25-62-3512 Const Mat- Supplies	2,150	1,761	2,000	1,800	2,000
	\$ 15,632	\$ 14,865	\$ 18,000	\$ 18,000	\$ 18,000
<b><u>OTHER CHARGES</u></b>					
01-25-63-8600 Minor Equipment	3,497	1,733	2,000	2,300	2,000
01-25-63-9000 Business Expenses	2,112	1,539	1,000	1,000	1,000
	\$ 5,609	\$ 3,272	\$ 3,000	\$ 3,300	\$ 3,000
<b><u>TRANSFERS</u></b>					
01-25-96-1200 Transfer Out- VMF	4,300	4,900	4,600	4,600	4,800
	\$ 4,300	\$ 4,900	\$ 4,600	\$ 4,600	\$ 4,800
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 134,771</b>	<b>\$ 118,659</b>	<b>\$ 129,600</b>	<b>\$ 141,100</b>	<b>\$ 131,300</b>

2018 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 Debt & Transfers account reflects no debt service payment in 2018. The 2011 consolidated loans will be officially retired in FY 2017. Payoff of this debt reduces an annual debt service expenditure of approximately \$481,000.
- 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 \$900,000 to Water Sewer Improvement. This transfer is required to fund the proposed 2018 Westminster Watermain Replacement Project. This project is expected to cost \$1.45 million for engineering and construction (\$59,000 engineering expenses in FY 2017 and \$1.39 million in engineering and construction in FY2018).

**Capital Projects**

- None

**Performance Indicators**

- None

**Staffing (Full Time Equivalents)**

- None

<b>2018 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Debt &amp; Transfers</b>	<b>01-26</b>

### Expenditure Summary

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	481,582	722,373	481,582	474,800	-
Transfers	<u>2,317,300</u>	<u>6,000,000</u>	<u>(72,525)</u>	<u>1,300,000</u>	<u>1,700,000</u>
<b>TOTAL</b>	<b>\$ 2,798,882</b>	<b>\$ 6,722,373</b>	<b>\$ 409,057</b>	<b>\$ 1,774,800</b>	<b>\$ 1,700,000</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>CAPITAL OUTLAY</u></b>					
01-26-64-7101 Loan Payments	<u>481,582</u>	<u>722,373</u>	<u>481,582</u>	<u>474,800</u>	<u>-</u>
	<b>\$ 481,582</b>	<b>\$ 722,373</b>	<b>\$ 481,582</b>	<b>\$ 474,800</b>	<b>\$ -</b>
<b><u>TRANSFERS</u></b>					
01-26-96-0700 Transfer Out- WS Improv. Debt	187,300	-	-	-	-
01-26-97-0700 Transfer Out- WS Imp: Cap Proj	810,000	-	1,027,475	-	<b>900,000</b>
01-26-96-5100 Transfer Out- General Cap	<u>1,320,000</u>	<u>6,000,000</u>	<u>(1,100,000)</u>	<u>1,300,000</u>	<u>800,000</u>
	<b>\$ 2,317,300</b>	<b>\$ 6,000,000</b>	<b>\$ (72,525)</b>	<b>\$ 1,300,000</b>	<b>\$ 1,700,000</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 2,798,882</b>	<b>\$ 6,722,373</b>	<b>\$ 409,057</b>	<b>\$ 1,774,800</b>	<b>\$ 1,700,000</b>

## **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.

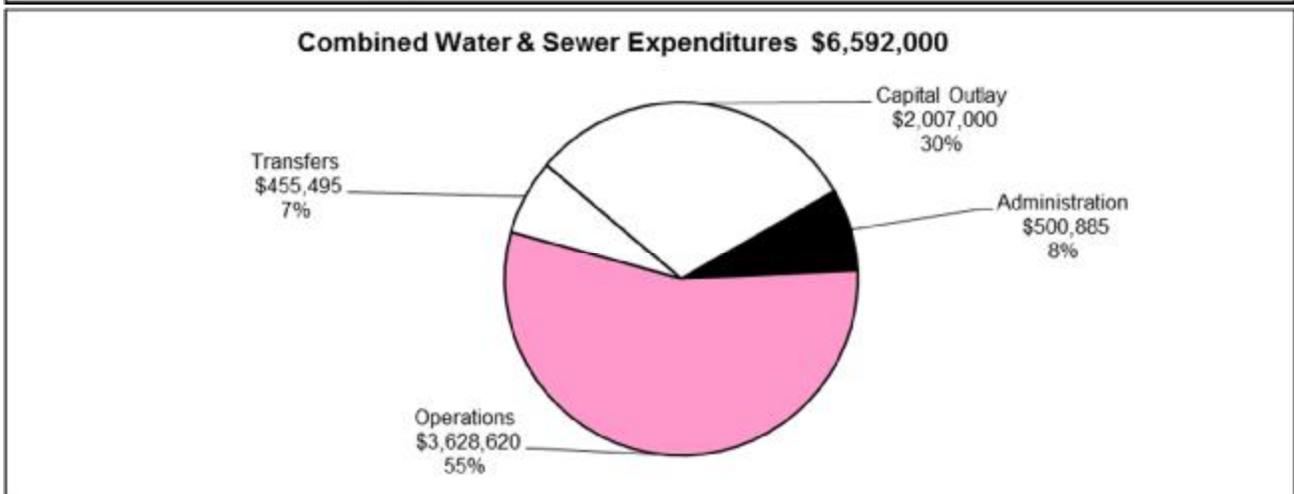
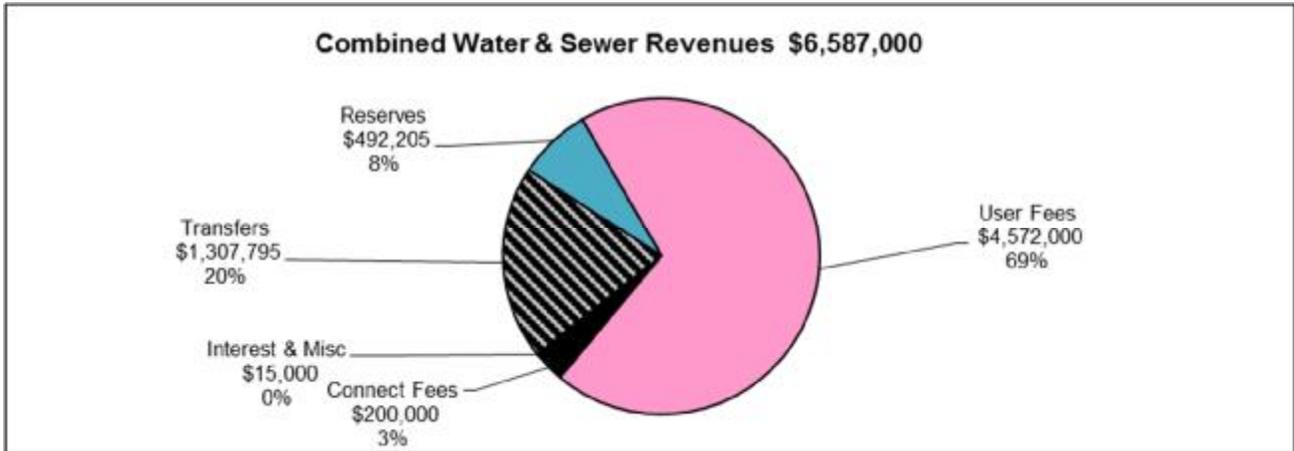
In 1998, the complete water system was analyzed, by an independent professional engineering consultant, and capital improvements for the next ten years were recommended to ensure the water supply system will continue to operate efficiently while safely providing quality water to customers. Many of the improvements have been completed. One of the largest was construction of a 2 million gallon water reservoir. 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 2018, the last of 3 previously identified watermain replacement projects will be completed with the Westminster Way Watermain Replacement Project. Since 2015, the village will have invested more than \$4 million in watermain replacement projects in the following areas: Westwood/Fox Trail, Pembroke Drive, and Westminster Way. These projects consisted of replacing deteriorating watermains that made up nearly 50% of the watermain breaks the village has experienced over the last 20+ years. With the completion of these improvements, the Village's attention can now be focused on ensuring the efficient and sustainable operation of the Villages water supply system as outlined in the 1998 water system analysis.

The next phase of improvements the Village is set to undertake will ensure the water system meets adequate peak water demand which has changed as a result of growth in system users over the last 20 years. Work will also be completed to ensure fire flow demand to subdivisions and schools can continue to be met. This will include upsizing of key watermains on the east side of town both north and south of Half Day Road, introduction of various watermain looping projects, as well as a planned emergency interconnection to an alternative water supply source. Over the next 10 years, the capital improvement plan for the water system reflect more than \$13.5 million in expenditures on these types of improvement projects.

On the sanitary sewer system side, in 2017, the Village was able to complete repairs to 10 backyard sanitary sewer locations identified as part of the Village's annual televising and sanitary sewer rehabilitation programs. This program combined with annually lining approximately 4,000 linear feet of sanitary sewer main will continue annually to meet the goals of the Capacity, Management, Operations, and Maintenance (CMOM) plan. The CMOM Plan is a program that all 11 agencies contributing wastewater to the Lake County Public Works Wastewater Treatment Plant are committed to implementing to ensure reliable and sustainable wastewater treatment processes and associated costs for its customers. By keeping the Village's sanitary sewer system in good repair (and allocating over \$350,000 annually for this maintenance), internal costs for more costly repairs can be kept to a minimum and the costs for the Village's customers can be kept economical as the management of inflow and infiltration locations help eliminate the need for the wastewater treatment plant to needlessly treat storm water getting into the sanitary sewer system.

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 Administration & Operating Fund (02)

#### REVENUES

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Licenses & Fees	1,730,760	2,232,940	4,775,530	4,354,500	<b>4,572,000</b>
Miscellaneous Revenue	23,954	26,216	6,000	10,700	<b>10,000</b>
Other Income	1,989	2,564	1,500	3,600	<b>3,000</b>
Transfer In	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,756,703</b>	<b>\$ 2,261,720</b>	<b>\$ 4,783,030</b>	<b>\$ 4,368,800</b>	<b>\$ 4,585,000</b>
<b>USE OF RESERVES</b>	<b>\$ 2,266,380</b>	<b>\$ 2,203,914</b>	<b>\$ -</b>	<b>\$ 197,565</b>	<b>\$ -</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 4,023,083</b>	<b>\$ 4,465,634</b>	<b>\$ 4,783,030</b>	<b>\$ 4,566,365</b>	<b>\$ 4,585,000</b>

#### EXPENSES

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Personnel Expenses	646,142	651,190	764,070	758,270	<b>786,220</b>
Contractual Services	3,183,631	3,179,411	3,266,260	3,211,220	<b>3,278,360</b>
Commodities	26,395	29,905	30,950	31,650	<b>29,800</b>
Other Charges	32,570	8,367	35,125	18,725	<b>35,125</b>
Transfer Out	133,781	596,761	446,500	546,500	<b>455,495</b>
<b>TOTAL</b>	<b>\$ 4,022,519</b>	<b>\$ 4,465,634</b>	<b>\$ 4,542,905</b>	<b>\$ 4,566,365</b>	<b>\$ 4,585,000</b>

### Water and Sanitary Sewer Improvement Fund (07)

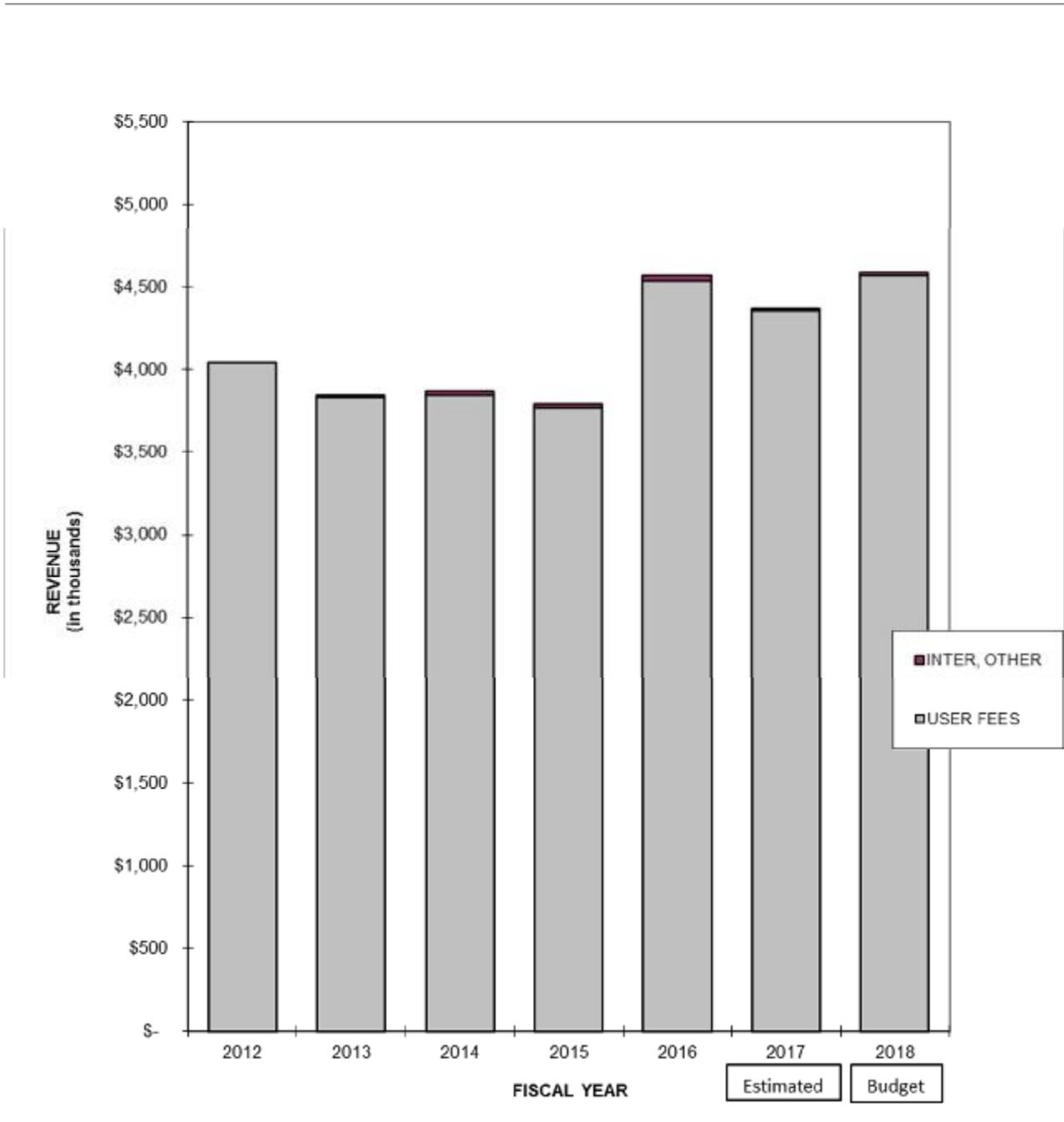
#### REVENUES

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Licenses & Fees	53,902	430,942	200,000	2,009,400	<b>200,000</b>
Miscellaneous Revenue	6,500	-	-	-	-
Other Income	1,694	1,773	1,700	2,400	<b>2,000</b>
Transfer In	997,300	453,345	1,427,475	500,000	<b>1,307,795</b>
<b>TOTAL</b>	<b>\$ 1,059,396</b>	<b>\$ 886,060</b>	<b>\$ 1,629,175</b>	<b>\$ 2,511,800</b>	<b>\$ 1,509,795</b>

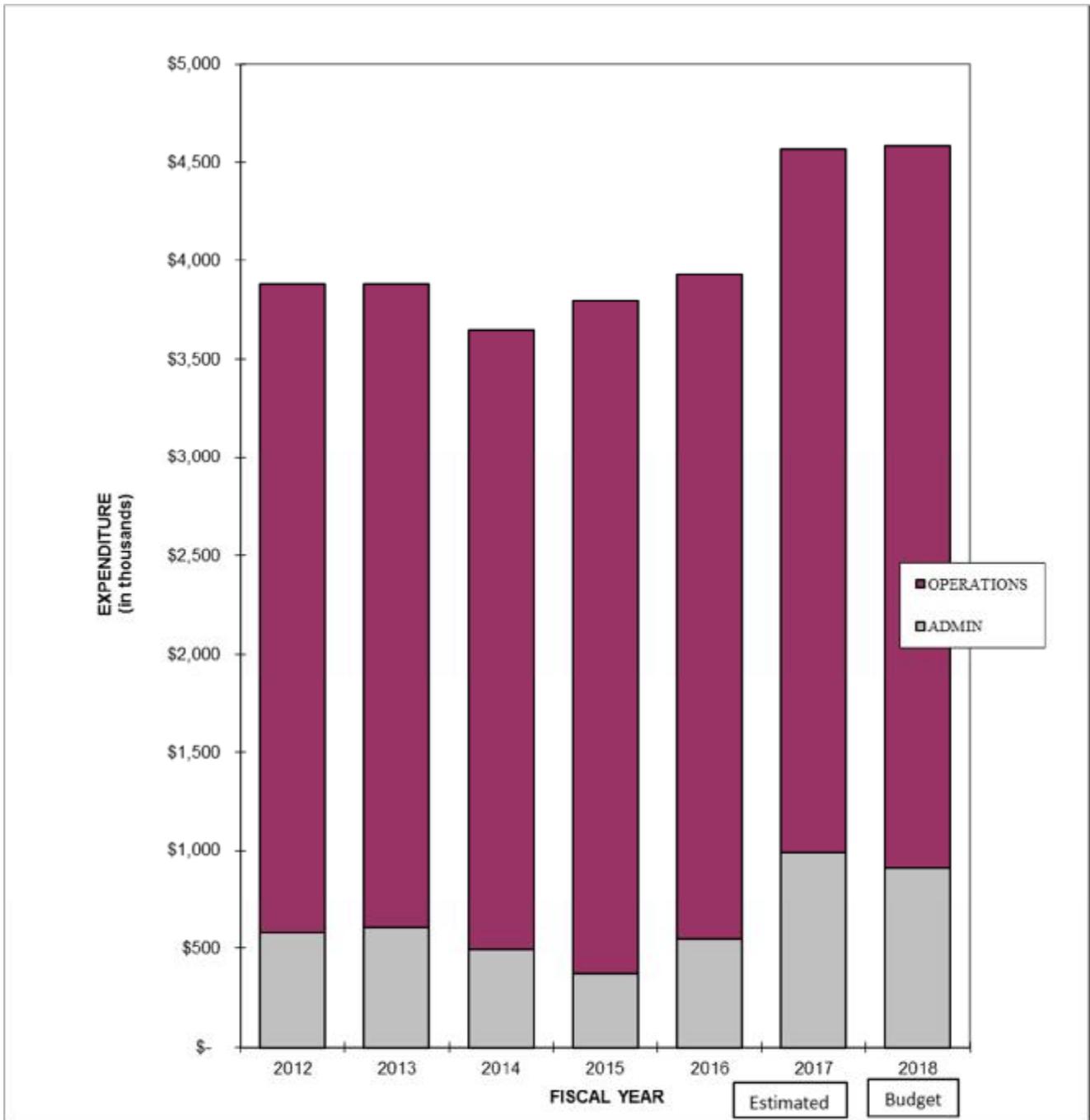
#### EXPENSES

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Capital Outlay	\$ 391,560	\$ 594,738	\$ 1,869,300	\$ 1,915,490	<b>\$ 2,007,000</b>

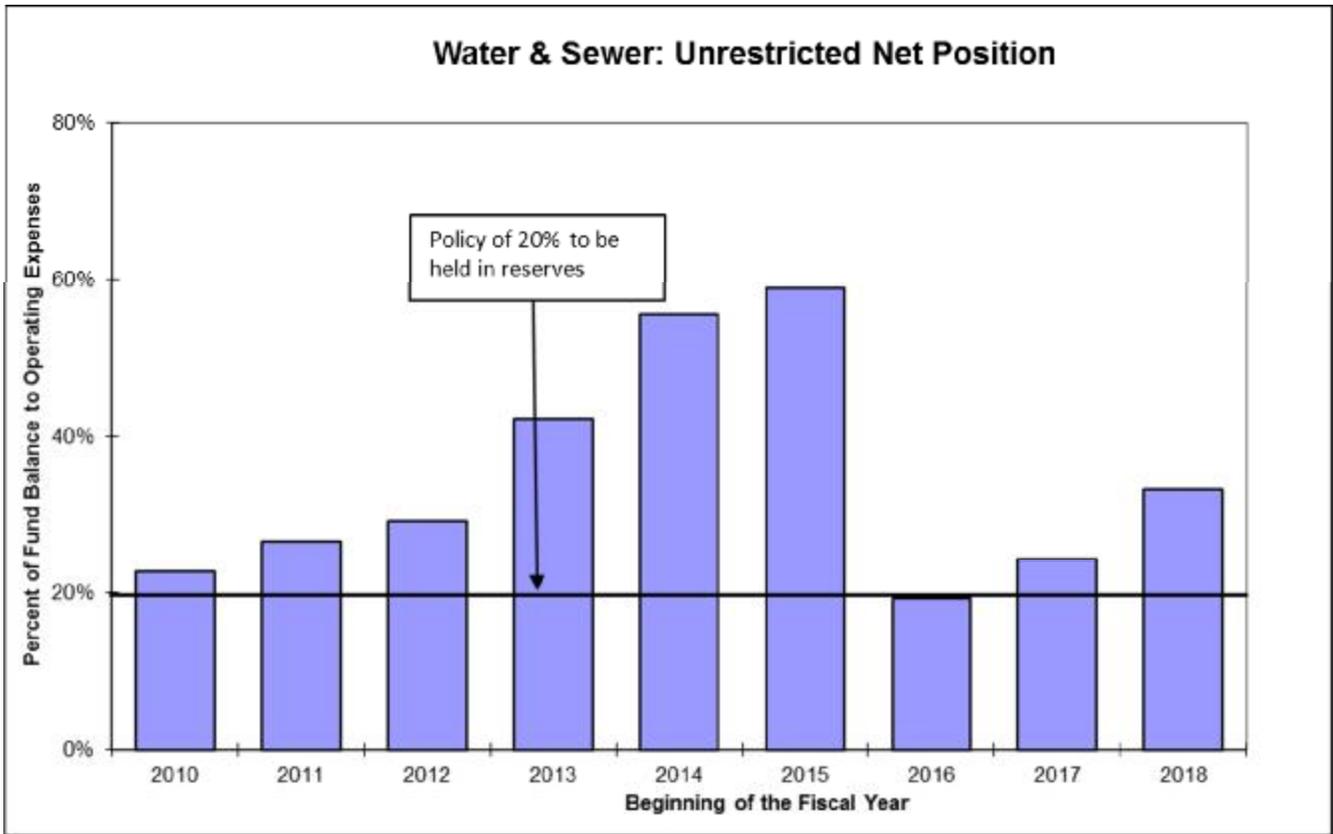
## Water & Sanitary Sewer Fund Historical Revenues



## 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 Village's minimum reserve policy. The above graph illustrates the relationship between the fund's reserves to operating expenses and debt service. The Village typically uses excess reserves to assist with capital improvement projects.

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	\$3,795,908	59%
2016	\$763,102	\$3,931,437	19%
2017	\$991,465	\$4,066,365	24%
2018	\$1,390,210	\$4,177,205	33%

## Water & Sanitary Sewer Fund Revenue Detail

### Revenue Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>LICENSES &amp; FEES</u></b>					
02-00-75-4180 Water User Fees	1,730,760	2,232,940	2,244,060	2,140,000	<b>2,248,000</b>
02-00-75-4181 Sewer User Fees	2,024,248	2,285,792	2,521,470	2,205,000	<b>2,314,000</b>
02-00-75-4189 New Water Meter	14,013	18,215	10,000	9,500	<b>10,000</b>
	<u>\$ 3,769,021</u>	<u>\$ 4,536,947</u>	<u>\$ 4,775,530</u>	<u>\$ 4,354,500</u>	<b>\$ 4,572,000</b>
<b><u>MISCELLANEOUS REVENUE</u></b>					
02-00-90-4410 Sale Of Surplus Property	6,292	10,365	-	-	-
02-00-90-4430 Other Income	17,662	15,851	6,000	10,700	<b>10,000</b>
	<u>\$ 23,954</u>	<u>\$ 26,216</u>	<u>\$ 6,000</u>	<u>\$ 10,700</u>	<b>\$ 10,000</b>
<b><u>OTHER INCOME</u></b>					
02-00-95-4510 Interest Income	1,989	2,564	1,500	3,600	<b>3,000</b>
	<u>\$ 1,989</u>	<u>\$ 2,564</u>	<u>\$ 1,500</u>	<u>\$ 3,600</u>	<b>\$ 3,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,794,964</b>	<b>\$ 4,565,727</b>	<b>\$ 4,783,030</b>	<b>\$ 4,368,800</b>	<b>\$ 4,585,000</b>
 USE OF RESERVES	 \$ -	 \$ -	 \$ 50,065	 \$ -	 \$ -
 <b>TOTAL REVENUES WITH RESERVES</b>	 <b>\$ 3,794,964</b>	 <b>\$ 4,565,727</b>	 <b>\$ 4,833,095</b>	 <b>\$ 4,368,800</b>	 <b>\$ 4,585,000</b>

## 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 average 480 million gallons of water sales from residential and commercial sources. This estimate is based upon normal seasonal temperatures.

#### Water & Sanitary Sewer Rates

<b>(All Figures per 1,000 Gallons)</b>	<b>FY 2017</b>	<b>As of 01/01/2018</b>	<b>% Change</b>
In-Village Water	\$5.38	\$5.65	5.0%
Out-of-Village Water	\$5.92	\$6.22	5.0%
In-Village Sanitary Sewer	\$6.06	\$6.06	0.0%
Out-of-Village Sewer	\$6.67	\$6.67	0.0%
In-Village Total	\$11.44	\$11.71	2.4%
Out-of-Village Total	\$12.59	\$12.89	2.4%

FY2018 will be the third year with a tiered commercial billing structure. The 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	\$5.65	\$5.86	\$6.26	\$6.70	\$7.17
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	\$6.22	\$6.44	\$6.89	\$7.37	\$7.89
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.

2018 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.
- **Implement Sanitary Sewer Rehabilitation Program:** Rehabilitate 2,000 feet of Sanitary Sewer main for 2018.
- **Update Water System Improvement Plan:** Incorporate the recommendations from the Emergency Water Supply Study into the CIP and update the water system improvement plan as required.
- Continue to investigate and Alternate Water Source interconnection project considering all possible connections and making a recommendation to the Village Manager for Village Board consideration.

**Major Budget Changes**

- None.

**Capital Projects**

- None

**Performance Indicators**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
No. Accounts Serviced	2462	2495	2425	2500	2505
No. Utility Permits	28	73	40	68	75

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Water &amp; Sewer Fund</b>	<b>Administration</b>	<b>02-01</b>

**Staffing (Full Time Equivalents)**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
Village Manager	0.20	0.20	0.20	0.20	0.20
Management Analyst	0.20	0.00	0.00	0.00	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	0.00	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
<b>Total</b>	<u>2.45</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

**Expenditure Summary**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
<b>Personnel Expenses</b>	226,682	244,552	237,240	236,940	<b>245,100</b>
<b>Contractual Services</b>	274,747	283,368	259,160	251,370	<b>251,860</b>
<b>Commodities</b>	1,278	1,546	1,600	1,400	<b>1,600</b>
<b>Other Charges</b>	2,831	2,325	2,325	2,325	<b>2,325</b>
<b>Transfer Out</b>	<u>90,781</u>	<u>547,761</u>	<u>400,000</u>	<u>500,000</u>	<u><b>407,795</b></u>
<b>TOTAL</b>	<u>\$ 596,319</u>	<u>\$ 1,079,552</u>	<u>\$ 900,325</u>	<u>\$ 992,035</u>	<u><b>\$ 908,680</b></u>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Water &amp; Sewer Fund</b>	<b>Administration</b>	<b>02-01</b>

**Expenditure Detail**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>PERSONNEL EXPENSES</u></b>					
02-01-60-1000 Regular Salaries	170,976	187,064	183,500	180,000	<b>181,000</b>
02-01-60-1500 Part Time Wages	11,139	11,004	12,500	15,400	<b>22,300</b>
02-01-60-2000 Overtime Salaries	1,415	2,253	1,000	1,300	<b>1,000</b>
02-01-70-9101 IMRF Contribution	-	-	26,120	26,120	<b>26,870</b>
02-01-70-9200 FICA Expense	43,152	44,231	14,120	14,120	<b>13,930</b>
	<u>\$ 226,682</u>	<u>\$ 244,552</u>	<u>\$ 237,240</u>	<u>\$ 236,940</u>	<u><b>\$ 245,100</b></u>
<b><u>CONTRACTUAL SERVICES</u></b>					
02-01-61-1000 Telephone	9,171	11,161	11,550	11,340	<b>11,550</b>
02-01-61-1002 Telephone- Cellular	7,492	8,798	9,090	8,290	<b>8,290</b>
02-01-61-1003 Telephone- SCADA	1,054		1,200	1,200	<b>1,200</b>
02-01-61-1004 Telephone- Pay Phone	118	78	60	5	-
02-01-61-1010 Telephone- Maint	665	149	200	195	<b>200</b>
02-01-61-2002 Print- Budget, Forms, Misc	121	151	150	150	<b>150</b>
02-01-61-2004 Print- Letterhead Supplies	322	322	420	250	<b>420</b>
02-01-61-2006 Print- Newsletter	1,165	1,237	1,150	2,400	<b>1,150</b>
02-01-61-2200 Print- Utility Bill	9,546	7,248	9,000	10,000	<b>8,500</b>
02-01-61-4003 Prof Serv- Audit	10,497	10,788	10,860	10,860	<b>11,380</b>
02-01-61-4013 Prof Serv- Legal Services	17,038	11,370	16,000	16,000	<b>16,000</b>
02-01-61-5503 Data Sys- Internet Connecti	845	923	2,050	2,050	<b>900</b>
02-01-61-5507 Data Sys- Software/Licensir	1,526	2,127	2,700	2,600	<b>2,700</b>
02-01-61-6000 Postage	8,159	8,443	8,500	8,175	<b>8,500</b>
02-01-61-7000 Duplicating	280	428	340	420	<b>420</b>
02-01-61-7001 Duplicating- Lease Copiers	709	585	620	620	<b>620</b>
02-01-61-8701 Medical Premiums- Health	83,774	86,774	55,100	55,100	<b>55,200</b>
02-01-61-8702 Medical Premiums- Dental	9,227	9,985	5,300	5,300	<b>5,400</b>
02-01-61-8703 Medical Premiums- Life	1,710	1,860	1,100	1,100	<b>1,100</b>
02-01-61-8800 Property/Liability Ins	25,021	34,192	36,580	35,380	<b>34,780</b>
02-01-61-8801 Workers Comp	57,818	54,552	49,010	46,400	<b>49,300</b>
02-01-61-8802 High Excess Liability Pool	7,499	8,779	10,530	8,900	<b>8,990</b>
02-01-61-8803 HELP- Beach Endorsement	2,175	2,175	2,180	2,175	<b>2,180</b>
02-01-61-8804 National Flood Insurance	623		680	-	-
02-01-61-9001 Contract Svc- Payment Proc	5,023	8,074	10,500	8,000	<b>8,000</b>
02-01-61-9022 Contract Svc- GIS Services	6,086	6,168	6,630	6,500	<b>7,260</b>
02-01-61-9029 Cont Svc- IT Consult/Sys M	6,354	5,998	6,800	6,800	<b>6,800</b>
02-01-61-9114 Cont Svc- Emerg. Not. Sys.	660	660	660	660	<b>670</b>
02-01-61-9118 Cust Serv- Website Consult	69	343	200	500	<b>200</b>
	<u>\$ 274,747</u>	<u>\$ 283,368</u>	<u>\$ 259,160</u>	<u>\$ 251,370</u>	<u><b>\$ 251,860</b></u>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Water &amp; Sewer Fund</b>	<b>Administration</b>	<b>02-01</b>

**Expenditure Detail Continued**

<b>ACCT DESCRIPTION</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Est. 2017</b>	<b>Budget 2018</b>
<b><u>COMMODITIES</u></b>					
02-01-62-1000 Office Supplies	1,278	1,546	1,600	1,400	<b>1,600</b>
	\$ 1,278	\$ 1,546	\$ 1,600	\$ 1,400	<b>\$ 1,600</b>
<b><u>OTHER CHARGES</u></b>					
02-01-63-2000 Vehicle Allowance	2,831	2,325	2,325	2,325	<b>2,325</b>
	\$ 2,831	\$ 2,325	\$ 2,325	\$ 2,325	<b>\$ 2,325</b>
<b><u>TRANSFERS</u></b>					
02-01-96-0600 Transfer Out- Retire Fund	90,781	94,416	-	-	-
02-01-96-0700 Transfer Out- WS Improv	-	453,345	400,000	500,000	<b>407,795</b>
	\$ 90,781	\$ 547,761	\$ 400,000	\$ 500,000	<b>\$ 407,795</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 596,319</b>	<b>\$ 1,079,552</b>	<b>\$ 900,325</b>	<b>\$ 992,035</b>	<b>\$ 908,680</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Water &amp; Sewer Fund</b>	<b>Operations</b>	<b>02-02</b>

## 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 of the expenses in the Operation Division are for the purchase of treated Lake Michigan water from the City of Highland Park and the treatment of sanitary sewage by the Lake County Public Works Department.

## 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

- Contractual Service/Emergency Repair & Restoration: – Account 02-02-61-9013 is estimated to be \$110,000 over budget in 2017 due to the significant number of watermain breaks that occurred in 2017. This line item is difficult to forecast in any given year, Staff is not recommending any increase to this line item in 2018.

## Capital Projects

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

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Water &amp; Sewer Fund</b>	<b>Operations</b>	<b>02-02</b>

**Performance Indicators**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
JULIE Utility Locates	2,991	3,017	2,750	3,100	2,850
EDU Connections	5	128	130	340	30
Average Daily Water Usage – Million Gallons	1.28	1.341	1.3	1.33	1.34
Service Requests Completed	N/A	963	1,500	965	970

**Staffing (Full Time Equivalents)**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</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	0.00	0.00	0.00
<b>Total</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>

**Expenditure Summary**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
<b>Personnel Expenses</b>	419,460	406,638	526,830	521,330	<b>541,120</b>
<b>Contractual Services</b>	2,908,884	2,896,043	3,007,100	2,959,850	<b>3,026,500</b>
<b>Commodities</b>	25,117	28,359	29,350	30,250	<b>28,200</b>
<b>Other Charges</b>	29,739	6,042	32,800	16,400	<b>32,800</b>
<b>Transfers</b>	<u>43,000</u>	<u>49,000</u>	<u>46,500</u>	<u>46,500</u>	<b>47,700</b>
<b>TOTAL</b>	<b>\$ 3,426,200</b>	<b>\$ 3,386,082</b>	<b>\$ 3,642,580</b>	<b>\$ 3,574,330</b>	<b>\$ 3,676,320</b>

<b>2018 Annual Budget</b>		
<b>Program Activity Summary</b>		
<b>Water &amp; Sewer Fund</b>	<b>Operations</b>	<b>02-02</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>PERSONNEL EXPENSES</u></b>					
02-02-60-1000 Regular Salaries	386,675	393,460	402,500	397,000	<b>412,000</b>
02-02-60-1500 Part Time Wages	-		-		-
02-02-60-2000 Overtime Salaries	32,785	13,178	30,000	30,000	<b>30,000</b>
02-02-70-9101 IMRF Contribution	-	-	61,240	61,240	<b>65,280</b>
02-02-70-9200 FICA Expense	-	-	33,090	33,090	<b>33,840</b>
	<u>\$ 419,460</u>	<u>\$ 406,638</u>	<u>\$ 526,830</u>	<u>\$ 521,330</u>	<u><b>\$ 541,120</b></u>
<b><u>CONTRACTUAL SERVICES</u></b>					
02-02-61-3006 Eq Maint- Emerg. Air Packs	180	318	500	200	<b>500</b>
02-02-61-3007 Eq Maint- Rep. Reservoir/Lift S	35,864	26,873	35,000	35,000	<b>35,000</b>
02-02-61-4009 Prof Svcs - Miscellaneous	752	360	5,000	5,000	<b>5,000</b>
02-02-61-8000 Gas Utilities	3,812	3,744	4,000	4,000	<b>4,000</b>
02-02-61-8500 Electric Utilities	83,390	75,268	75,000	84,000	<b>75,000</b>
02-02-61-9013 Contract Svc- Emerg Rep &	66,360	22,480	40,000	131,000	<b>40,000</b>
02-02-61-9024 Contract Svc- Water Testing	3,244	3,284	3,600	6,000	<b>3,600</b>
02-02-61-9026 Contract Svc- Inst. Calib.	-		400	400	<b>400</b>
02-02-61-9028 Contract Svc- JULIE	3,120	3,822	3,900	3,700	<b>4,300</b>
02-02-61-9030 Contract Svc- Large Metr Te	877	215	1,500	1,500	<b>1,500</b>
02-02-61-9101 Generator Maint	11,856	26,437	-	-	-
02-02-61-9102 Hydrant Painting	11,475	9,213	11,500	11,500	<b>11,500</b>
02-02-61-9103 Lift Station/ Pump Maint	-		1,300	1,860	<b>1,900</b>
02-02-61-9104 Root Cutting & Televising	39,590	41,307	45,000	47,000	<b>45,000</b>
02-02-61-9105 Sanitary Sewer Emerg Repa	9,000		20,000	20,000	<b>20,000</b>
02-02-61-9106 SCADA System Maint	2,381	9,725	7,000	7,000	<b>7,000</b>
02-02-61-9107 Valve Repair/ Replace	24,356		25,000	25,000	<b>25,000</b>
02-02-61-9108 Valve Maint. - Reservoir	3,150	3,150	3,600	4,000	<b>4,000</b>
02-02-61-9110 Remote Read Center Maint	2,519	2,577	2,600	2,500	<b>2,600</b>
02-02-61-9117 Contract Svc- Valve Turning	11,770	11,925	12,400	12,400	<b>12,400</b>
02-02-61-9500 Water Purchase	1,174,600	1,236,345	1,292,000	1,250,000	<b>1,310,000</b>
02-02-61-9600 Sanitary Sewer Charge	1,412,804	1,411,216	1,410,000	1,300,000	<b>1,410,000</b>
02-02-61-9700 Sewer Transmission Fee	7,784	7,784	7,800	7,790	<b>7,800</b>
	<u>\$ 2,908,884</u>	<u>\$ 2,896,043</u>	<u>\$ 3,007,100</u>	<u>\$ 2,959,850</u>	<u><b>\$ 3,026,500</b></u>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Water &amp; Sewer Fund</b>	<b>Operations</b>	<b>02-02</b>

**Expenditure Detail Continued**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>COMMODITIES</u></b>					
02-02-62-3034 Maint Mat- Safety Supplies	177	-	500	500	<b>500</b>
02-02-62-3050 Maint Mat- Chlorine/Comp Gas & I	2,116	2,001	2,000	1,300	<b>2,000</b>
02-02-62-3053 Maint Mat- Gravel	2,937	2,935	3,000	5,000	<b>3,000</b>
02-02-62-3057 Maint Mat- JULIE Marking	878	595	1,200	1,200	<b>1,200</b>
02-02-62-3058 Maint Mat- Lift Station Clear	52	1,381	1,400	1,400	-
02-02-62-3059 Maint Mat- Meter Pit Repair	386	796	1,000	700	<b>1,000</b>
02-02-62-3060 Maint Mat- Misc, Hardware,	1,488	1,811	2,000	2,000	<b>2,000</b>
02-02-62-3062 Maint Mat- Repair Clamps & Fitting	5,045	2,593	4,000	7,000	<b>4,000</b>
02-02-62-3064 Maint Mat- Valve Keys and I	-	210	750	750	<b>750</b>
02-02-62-3065 Maint Mat- Valve Repair	-	394	500	700	<b>750</b>
02-02-62-3068 Maint Mat- Hydrant Parts &	1,995	2,820	3,000	3,700	<b>3,000</b>
02-02-62-3600 Water Meters	10,043	12,823	10,000	6,000	<b>10,000</b>
	<u>\$ 25,117</u>	<u>\$ 28,359</u>	<u>\$ 29,350</u>	<u>\$ 30,250</u>	<u><b>\$ 28,200</b></u>
<b><u>OTHER CHARGES</u></b>					
02-02-63-1000 Memberships	672	695	600	600	<b>600</b>
02-02-63-3000 Professional Development	471	278	500	400	<b>500</b>
02-02-63-6000 Uniforms	2,395	2,970	2,500	2,500	<b>2,500</b>
02-02-63-8600 Minor Equipment	1,049	998	1,200	1,900	<b>1,200</b>
02-02-63-9000 Business Expenses	1,614	1,101	1,000	2,000	<b>1,000</b>
02-02-81-5003 Hydrant Replacement	23,538	-	27,000	9,000	<b>27,000</b>
	<u>\$ 29,739</u>	<u>\$ 6,042</u>	<u>\$ 32,800</u>	<u>\$ 16,400</u>	<u><b>\$ 32,800</b></u>
<b><u>TRANSFERS</u></b>					
02-02-96-1200 Transfer Out- VMF	43,000	49,000	46,500	46,500	<b>47,700</b>
	<u>\$ 43,000</u>	<u>\$ 49,000</u>	<u>\$ 46,500</u>	<u>\$ 46,500</u>	<u><b>\$ 47,700</b></u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 3,426,200</b>	<b>\$ 3,386,082</b>	<b>\$ 3,642,580</b>	<b>\$ 3,574,330</b>	<b>\$ 3,676,320</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Water &amp; Sewer Improvement Fund</b>	<b>Capital Projects</b>	<b>07-01</b>

## 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

- **Implement Sanitary Sewer Rehabilitation Program:** Rehabilitate 2,000 feet of Sanitary Sewer main for 2018.
- **Update Water System Improvement Plan:** Incorporate the recommendations from the Emergency Water Supply Study into the CIP and update the water system improvement plan as required. Incorporate the recommendations from the Emergency Water Supply Study into the CIP as update the water system improvement plan as required.
- Construction of the 2018 Westminster Way Watermain Replacement Project.
- Start of design engineering for cross town water main improvement project.
- Review Options and Impacts of Capital Improvement Financing.

## Major Budget Changes

- 2018 Watermain Replacement Project: The Fiscal year 2018 Budget reflects \$1,300,000 in expenditures related to the Westminster Way Watermain Replacement Project.
- Backhoe Replacement: The 2018 proposed budget includes \$150,000 in funds budgeted to replace an existing utility backhoe.
- Roof Replacement – Public Works: Account 07-01-80-2105 is estimated to be \$171,000 over budget in 2017. This Capital Project was originally phased to be completed over two successive years; however, the Village Board decided to pursue a full roof replacement in 2017 as a result of desirable pricing received during the bidding for this project.
- Generator Replacement: Account 07-01-81-3001 is estimated to be \$35,000 over budget as a result of installation challenges encountered during the installation of the Westside Generator.
- Miscellaneous Repairs: Account 07-01-82-5010 is estimated to be \$35,000 over budget. The bid for the required repairs in the 2017 Sanitary Sewer Point Repair contract came in over budget, however the repairs were required due to the poor condition of the identified locations
- Engineering Services-Sanitary Rehabilitation: Account 07-01-82-5101 is estimated to be \$25,000 over budget. This is a result of construction engineering work that was previously contracted to be completed in 2016 but was not completed until 2017.

2018 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	Capital Projects	07-01

- Sanitary Sewer Lining Repairs: Account 07-01-82-5102 is estimated to be \$29,000 over budget. There was additional lining repair work added (and approved by the board) to the 2017 sewer lining contract as a result of critical areas that were discovered during the review of the 2017 televising of our sanitary sewers

### Capital Projects

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

### Performance Indicators

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
EDU Connections	5	128	130	340	30

### Staffing (Full Time Equivalents)

- No staff is funded through this account

### Expenditure Summary

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	391,560	594,738	1,869,300	1,915,490	2,007,000
<b>TOTAL</b>	<b>\$ 391,560</b>	<b>\$ 594,738</b>	<b>\$ 1,869,300</b>	<b>\$ 1,915,490</b>	<b>\$ 2,007,000</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Water &amp; Sewer Improvement Fund</b>	<b>Capital Projects</b>	<b>07-01</b>

**Revenue Detail**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>LICENSES &amp; FEES</u></b>					
07-00-75-4186 Connection Fees	53,902	430,942	200,000	2,009,400	<b>200,000</b>
	\$ 53,902	\$ 430,942	\$ 200,000	\$ 2,009,400	<b>\$ 200,000</b>
<b><u>MISCELLANEOUS REVENUE</u></b>					
07-00-90-4430 Other Income	6,500	-	-	-	-
	\$ 6,500	\$ -	\$ -	\$ -	<b>\$ -</b>
<b><u>OTHER INCOME</u></b>					
07-00-95-4510 Interest Income	1,694	1,773	1,700	2,400	<b>2,000</b>
	\$ 1,694	\$ 1,773	\$ 1,700	\$ 2,400	<b>\$ 2,000</b>
<b><u>TRANSFERS</u></b>					
07-00-98-0126 Transfer In- General Fund	997,300		1,027,475	-	<b>900,000</b>
07-00-98-0200 Transfer In- WS Oper Fund	-	453,345	400,000	500,000	<b>407,795</b>
	\$ 997,300	\$ 453,345	\$ 1,427,475	\$ 500,000	<b>\$ 1,307,795</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,059,396</b>	<b>\$ 886,060</b>	<b>\$ 1,629,175</b>	<b>\$ 2,511,800</b>	<b>\$ 1,509,795</b>
<b>USE OF RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,125</b>	<b>\$ -</b>	<b>\$ 492,205</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 1,059,396</b>	<b>\$ 886,060</b>	<b>\$ 1,859,300</b>	<b>\$ 2,511,800</b>	<b>\$ 2,002,000</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Water &amp; Sewer Improvement Fund</b>	<b>Capital Projects</b>	<b>07-01</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>CAPITAL OUTLAY</b>					
07-01-61-4502 Prof Serv- Corrosion Survey Trar	-	-	9,500	7,200	-
07-01-61-4503 Prof Serv Eng- Alternative Wat Sc	-	-	40,000	35,650	<b>50,000</b>
07-01-61-9122 Cont Serv- Reservoir Clean & Insj	-	8,750	-	-	-
07-01-80-2105 Roof Replacement PW	-	-	225,000	396,000	-
07-01-80-9900 Loan Payments	187,300	187,300	187,300	184,640	-
07-01-81-3001 Generator Replacement	-	-	130,000	165,000	-
07-01-81-3301 Utility Backhoe (#301)	-	-	-	-	<b>150,000</b>
07-01-81-5001 Automated Meter Reading System	173,505	304,102	-	-	-
07-01-81-5008 Hydraulic Water Model	7,650	-	-	-	-
07-01-81-5020 Westwood/30 Riverwoods Water	-	50,000	-	-	-
07-01-81-5021 Westwood/30 Riverwoods Water	-	4,423	-	-	-
07-01-81-5024 Pembroke Watermain Replace Co	-	-	95,000	95,000	-
07-01-81-5025 Pembroke Watermain Replace Co	-	-	781,500	540,000	-
07-01-81-5026 Westminster Watermain Replace l	-	-	59,000	59,000	<b>5,000</b>
07-01-81-5028 Westminster Watermain Replace l	-	-	-	-	<b>90,000</b>
07-01-81-5029 Westminster Watermain Replace l	-	-	-	-	<b>1,300,000</b>
07-01-81-5030 Crosstown Watermain Design & E	-	-	-	-	<b>62,000</b>
07-01-81-7237 One Ton Utility Truck (237)	-	-	80,000	75,000	-
07-01-82-5010 Miscellaneous Repairs	-	-	100,000	135,000	<b>150,000</b>
07-01-82-5101 Eng. Svcs. Sanitary Rehab.	-	40,163	80,000	110,000	<b>100,000</b>
07-01-82-5102 Sanitary Sewer Lining Repairs	-	-	82,000	113,000	<b>100,000</b>
07-01-82-5200 Inflow & Infiltration Study	23,105	-	-	-	-
	<b>\$ 391,560</b>	<b>\$ 594,738</b>	<b>\$ 1,869,300</b>	<b>\$ 1,915,490</b>	<b>\$ 2,007,000</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 391,560</b>	<b>\$ 594,738</b>	<b>\$ 1,869,300</b>	<b>\$ 1,915,490</b>	<b>\$ 2,007,000</b>



### Other Funds

This section describes activity in special revenue funds. These funds generally have only one major source of income which is intended by law to be spent for one specific purpose. Under generally accepted accounting practices and local, state and federal laws, the Village 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

2018 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:
  - Westminster Way from Half Day Road to Sutton Court
  - Sutton Court
  - Sommerset Lane

**Major Budget Changes:**

- With the majority of the fund balance being spent down in 2017 for the Pembroke Drive project, this line item will revert back to being utilized for the annual street resurfacing program.

**Fund Balance Projections:**

- As of 1/1/2018 (estimated) \$77,147
- Projected 12/31/2018 (estimated) \$89,547

**Capital Projects:**

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

**Performance Indicators**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
Miles of Streets Resurfaced	0.95	0.62	1.20	1.20	0.90

**Staffing (Full Time Equivalents)**

- No staff is funded through this account.

2018 Annual Budget Program Activity Summary		
Motor Fuel Tax (MFT) Fund	Public Works	03-01

**Expenditure Summary**

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	<u>175,000</u>	<u>175,000</u>	<u>335,000</u>	<u>335,000</u>	<u>175,000</u>
<b>TOTAL</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 335,000</b>	<b>\$ 335,000</b>	<b>\$ 175,000</b>

2018 Annual Budget Program Activity Summary		
Motor Fuel Tax (MFT) Fund	Public Works	03-01

### Revenue Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</u></b>					
03-00-85-4330 Allotments	185,626	193,007	188,500	185,000	187,000
	\$ 185,626	\$ 193,007	\$ 188,500	\$ 185,000	\$ 187,000
<b><u>OTHER INCOME</u></b>					
03-00-95-4510 Interest Income	426	454	200	700	400
	\$ 426	\$ 454	\$ 200	\$ 700	\$ 400
<b>TOTAL REVENUE</b>	\$ 186,052	\$ 193,461	\$ 188,700	\$ 185,700	\$ 187,400
USE OF RESERVES	\$ -	\$ -	\$ -	\$ 150,000	\$ -
<b>FUNDS AVAILABLE</b>	\$ 186,052	\$ 193,461	\$ 188,700	\$ 335,700	\$ 187,400

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>CAPITAL OUTLAY</u></b>					
03-01-88-5009 Infra- Road Resurfacing	175,000	175,000	335,000	335,000	175,000
	\$ 175,000	\$ 175,000	\$ 335,000	\$ 335,000	\$ 175,000
<b>TOTAL DISBURSEMENTS</b>	\$ 175,000	\$ 175,000	\$ 335,000	\$ 335,000	\$ 175,000

2018 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.
- 2018 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.

**Major Budget Changes**

- 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 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Unfunded Liability**	\$4,522,361	\$4,797,235	\$5,500,000	\$5,248,848	\$5,300,000
Funded %- EAN**	80.0%	80.8%	81.0%	80.2%	80.4%
Funded %- PUC** (source IDOI)	91.0%	90.0%	90.0%	90.0%	90.2%
Investment Return (actuarial asset) 12/31	4.73%	5.40%	6.50%	5.40%	6.50%
Investment Return (market value) 12/31	-1.40%	6.87%	6.50%	6.87%	6.50%
Max % Equity Investments	65.0%	65.0%	65.0%	65.0%	65.0%

\*EAN= Entry Age Normal PUC= Projected Unit Credit

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

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Police Pension Fund</b>	<b>Finance</b>	<b>05-01</b>

<b>Participants</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Est. 2017</b>	<b>Budget 2018</b>
Active Members	23	23	22	22	23
Normal Retirees	11	11	12	12	13
Disabled Retirees	3	3	3	3	3
Survivors (Widows)	1	1	1	1	1
Terminated/ Separated	0	2	0	2	0
<b>Total</b>	38	40	38	40	40

<b>Participants</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Actual 2017</b>	<b>Budget 2018</b>
Police Tier 1 Participants**	19	19	19	19	16
Police Tier 2 Participants**	4	4	3	4	7
<b>Total</b>	23	23	22	23	23

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

### 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 2018 projected income is based on the Police Pension Board's 2017 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.

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Police Pension Fund</b>	<b>Finance</b>	<b>05-01</b>

### Expenditure Summary

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>Personnel Expenses</b>	-	-	-	-	-
<b>Contractual Services</b>	78,268	74,510	98,100	83,001	<b>88,500</b>
<b>Commodities</b>	-	-	-	-	-
<b>Other Charges</b>	<u>1,304,627</u>	<u>2,328,041</u>	<u>1,016,049</u>	<u>2,528,699</u>	<u><b>1,111,500</b></u>
<b>TOTAL</b>	<b>\$ 1,382,895</b>	<b>\$ 2,402,551</b>	<b>\$ 1,114,149</b>	<b>\$ 2,611,700</b>	<b>\$ 1,200,000</b>

### Revenue Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>TAXES</u></b>					
05-00-70-4070 Property Tax	<u>618,665</u>	<u>833,131</u>	-	-	<u><b>849,750</b></u>
	<b>\$ 618,665</b>	<b>\$ 833,131</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 849,750</b>
<b><u>MISCELLANEOUS REVENUE</u></b>					
05-00-90-4423 Employer Contributions	-	-	803,700	803,700	-
05-00-90-4425 Employee Contributions	208,270	210,892	210,450	208,000	<b>206,500</b>
05-00-90-4430 Other Income	<u>(4,304)</u>	<u>(1,643)</u>	-	-	-
	<b>\$ 203,966</b>	<b>\$ 209,249</b>	<b>\$ 1,014,150</b>	<b>\$ 1,011,700</b>	<b>\$ 206,500</b>
<b><u>OTHER INCOME</u></b>					
05-00-95-4510 Investment Income	<u>560,264</u>	<u>1,360,171</u>	<u>100,199</u>	<u>1,600,000</u>	<u><b>143,750</b></u>
	<b>\$ 560,264</b>	<b>\$ 1,360,171</b>	<b>\$ 100,199</b>	<b>\$ 1,600,000</b>	<b>\$ 143,750</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,382,895</b>	<b>\$ 2,402,551</b>	<b>\$ 1,114,349</b>	<b>\$ 2,611,700</b>	<b>\$ 1,200,000</b>

2018 Annual Budget Program Activity Summary		
Police Pension Fund	Finance	05-01

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>CONTRACTUAL SERVICES</u></b>					
05-01-61-4001 Prof Serv- Actuary	6,250	3,500	3,500	3,500	3,500
05-01-61-4005 Prof Serv- Bookkeeping	-	8,570	11,000	11,800	11,200
05-01-61-4007 Prof Serv- IDOI	3,832	3,893	3,600	3,806	3,800
05-01-61-4013 Prof Serv- Legal Fees	2,915	2,730	4,000	3,500	4,000
05-01-61-4017 Prof Serv- Medical Exams	1,401	1,274	2,000	2,400	2,000
05-01-61-4030 Contract Svc- Banking charges	62	11	1,000	100	1,000
05-01-61-4031 Contract Svc- Invst Adv & Misc	60,917	51,637	70,000	55,000	60,000
05-01-61-4032 Contract Svc- Fiduciary Ins	2,891	2,895	3,000	2,895	3,000
	<u>\$ 78,268</u>	<u>\$ 74,510</u>	<u>\$ 98,100</u>	<u>\$ 83,001</u>	<u>\$ 88,500</u>
<b><u>OTHER CHARGES</u></b>					
05-01-63-1000 Memberships- IPPFA	795	795	1,500	795	1,500
05-01-63-3000 Professional Development	3,937	4,209	8,000	6,000	8,000
	<u>\$ 4,732</u>	<u>\$ 5,004</u>	<u>\$ 9,500</u>	<u>\$ 6,795</u>	<u>\$ 9,500</u>
<b><u>PENSION BENEFITS</u></b>					
05-01-70-9510 Retirement & Reserves	1,299,895	2,323,037	1,006,549	2,521,904	1,102,000
	<u>\$ 1,299,895</u>	<u>\$ 2,323,037</u>	<u>\$ 1,006,549</u>	<u>\$ 2,521,904</u>	<u>\$ 1,102,000</u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 1,382,895</b>	<b>\$ 2,402,551</b>	<b>\$ 1,114,149</b>	<b>\$ 2,611,700</b>	<b>\$ 1,200,000</b>

2018 Annual Budget Program Activity Summary		
Fraud, Drug, and Alcohol Enforcement Fund	Police	11-05

**Function**

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

**Significant Goals/Objectives:**

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

**Major Budget Changes**

- None

**Capital Projects**

- None

**Fund Balance Projections:**

- As of 1/1/2018 (estimated) \$60,630
- Projected 12/31/2018 (estimated) \$00.00

**Performance Indicators**

- Not Applicable

**Staffing**

- None

2018 Annual Budget Program Activity Summary		
Fraud, Drug, and Alcohol Enforcement Fund	Police	11-05

### Expenditure Summary

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	11,627	4,217	73,445	29,585	60,630
<b>TOTAL</b>	<b>\$ 11,627</b>	<b>\$ 4,217</b>	<b>\$ 73,445</b>	<b>\$ 29,585</b>	<b>\$ 60,630</b>

### Revenue Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>OTHER INCOME</b>					
11-00-80-4281 Fraud Forfeiture Revenue	-	-	-	4,450	-
11-00-80-4283 Alcohol Enforce Rev.	9,750	8,285	-	9,516	-
11-00-80-4285 Drug Forfeiture Revenue	2,470	-	-	-	-
	<u>\$ 12,220</u>	<u>\$ 8,285</u>	<u>\$ -</u>	<u>\$ 13,966</u>	<u>\$ -</u>
<b>TOTAL REVENUE</b>	<b>\$ 12,220</b>	<b>\$ 8,285</b>	<b>\$ -</b>	<b>\$ 13,966</b>	<b>\$ -</b>
USE OF RESERVES	\$ -	\$ 4,217	\$ 73,445	\$ 29,585	\$ 60,630
<b>FUNDS AVAILABLE</b>	<b>\$ 12,220</b>	<b>\$ 12,502</b>	<b>\$ 73,445</b>	<b>\$ 43,551</b>	<b>\$ 60,630</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>OTHER CHARGES</b>					
11-05-63-8100 Fraud Forfeiture Exp	11,507	2,043	85	85	4,530
11-05-63-8300 Alcohol Enforcement Exp.	120	2,174	34,760	-	51,500
11-05-63-8301 Vehicle	-	-	34,000	29,500	-
11-05-63-8500 Drug Forfeiture Exp	-	-	4,600	-	4,600
	<u>\$ 11,627</u>	<u>\$ 4,217</u>	<u>\$ 73,445</u>	<u>\$ 29,585</u>	<u>\$ 60,630</u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 11,627</b>	<b>\$ 4,217</b>	<b>\$ 73,445</b>	<b>\$ 29,585</b>	<b>\$ 60,630</b>

2018 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.
- Continue to evaluate equipment for replacement in accordance with the 10-Year Capital Improvement Program

## Major Budget Changes

- None

## Capital Projects

- See General Capital Improvement Program Requests Section.

## Performance Indicators

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Gallons Diesel Used/ Vehicle-Equip.	364	373	380	390	390
Gallons Gasoline Used/ Vehicle-Equip	580	491	400	570	580
Preventative Maint. Hours/ Vehicle	7.5	7.7	7.8	7.5	8
Work Orders Completed – Hours	2,550	2,236	2,400	800	1,000
Total Hours/ Vehicle-Equip. Maintained	68	79	80	81	80

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Vehicle Maintenance Fund</b>	<b>Public Works</b>	<b>12-01</b>

### Staffing (Full Time Equivalents)

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
Fleet Maintenance Supervisor	1.00	0.00	0.00	0.00	0.00
Fleet Foreman	0.00	1.00	1.00	1.00	1.00
Automotive Servicer	1.00	0.00	0.00	0.00	0.00
Fleet Servicer	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
<b>Total</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>

### Expenditure Summary

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
<b>Personnel Expenses</b>	169,546	148,455	191,600	140,800	<b>193,450</b>
<b>Contractual Services</b>	104,867	118,400	149,230	131,665	<b>153,450</b>
<b>Commodities</b>	96,212	98,584	127,100	112,800	<b>118,800</b>
<b>Other Charges</b>	6,421	8,820	8,700	8,400	<b>11,100</b>
<b>Transfers</b>	24,579	18,801	-	-	-
<b>TOTAL</b>	<b>\$ 401,625</b>	<b>\$ 393,060</b>	<b>\$ 476,630</b>	<b>\$ 393,665</b>	<b>\$ 476,800</b>

### Revenue Detail

<u>ACCT DESCRIPTION</u>	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Est. 2017</u>	<u>Budget 2018</u>
<b>TRANSFERS</b>					
12-00-98-0100 Transfer In: General Fund	387,000	441,370	418,200	418,200	<b>429,100</b>
12-00-98-0202 Transfer In: WS Oper Fund	43,000	49,000	46,500	46,500	<b>47,700</b>
	<b>\$ 430,000</b>	<b>\$ 490,370</b>	<b>\$ 464,700</b>	<b>\$ 464,700</b>	<b>\$ 476,800</b>
<b>TOTAL REVENUE</b>	<b>\$ 430,000</b>	<b>\$ 490,370</b>	<b>\$ 464,700</b>	<b>\$ 464,700</b>	<b>\$ 476,800</b>
USE OF RESERVES	-	-	11,930	-	-
<b>FUNDS AVAILABLE</b>	<b>\$ 430,000</b>	<b>\$ 490,370</b>	<b>\$ 476,630</b>	<b>\$ 464,700</b>	<b>\$ 476,800</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Vehicle Maintenance Fund</b>	<b>Public Works</b>	<b>12-01</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>PERSONNEL EXPENSES</b>					
12-01-60-1000 Regular Salaries	146,571	132,071	151,300	100,000	152,000
12-01-60-2000 Overtime Salaries	10,943	6,050	6,000	6,500	6,000
12-01-70-9101 IMRF Contribution	-	-	22,270	22,270	23,350
12-01-70-9200 FICA Expense	12,032	10,334	12,030	12,030	12,100
	<u>\$ 169,546</u>	<u>\$ 148,455</u>	<u>\$ 191,600</u>	<u>\$ 140,800</u>	<u>\$ 193,450</u>
<b>CONTRACTUAL SERVICES</b>					
12-01-61-3000 Equipment Maintenance	-	504	1,500	700	1,500
12-01-61-3701 Veh Maint- Truck Rehab	17,452	15,384	20,000	10,000	20,000
12-01-61-8701 Medical Premiums- Health	21,598	22,371	29,500	29,500	29,500
12-01-61-8702 Medical Premiums- Dental	2,379	2,574	2,900	2,900	2,900
12-01-61-8703 Medical Premiums- Life	506	461	600	600	600
12-01-61-8800 Property/Liability Ins	5,177	7,074	7,570	7,320	7,190
12-01-61-8801 Workers Comp	11,962	11,287	10,140	9,600	10,200
12-01-61-8802 High Excess Liability Pool	1,551	1,816	2,180	1,845	1,860
12-01-61-8803 HELP- Beach Endorsement	450	450	450	450	450
12-01-61-8804 National Flood Insurance	129	-	140	-	-
12-01-61-9005 Cont Svc- Car Wash	3,204	3,204	3,250	3,250	3,250
12-01-61-9014 Cont Svc- Equip Rental	2,392	2,345	2,500	2,500	2,500
12-01-61-9020 Cont Svc- Dealer Repairs	20,096	27,193	30,000	25,000	30,000
12-01-61-9021 Cont Svc- Fuel Tank Maint.	7,122	18,193	9,000	9,000	15,000
12-01-61-9025 Cont Svc- Inspect & Testing	2,266	2,065	2,000	2,000	2,000
12-01-61-9040 Cont Svc- Painting	1,746	-	1,000	-	-
12-01-61-9043 Cont Svc- Parts Cleaning	1,401	1,199	1,500	1,500	1,500
12-01-61-9071 Cont Svc- Veh Incident Rep	5,436	2,280	10,000	5,000	5,000
12-01-61-9101 Cont Svc - Generator Maint & Re	-	-	15,000	20,500	20,000
	<u>\$ 104,867</u>	<u>\$ 118,400</u>	<u>\$ 149,230</u>	<u>\$ 131,665</u>	<u>\$ 153,450</u>
<b>COMMODITIES</b>					
12-01-62-3034 Maint Mat- Safety Supplies	175	665	800	500	500
12-01-62-3066 Maint Mat- Cleaning Supplie	1,082	1,307	1,300	1,300	1,300
12-01-62-3067 Maint Mat- Shop Supplies	3,706	3,307	3,500	3,500	3,500
12-01-62-3070 Maint Mat- Plow Cutting Edges	-	-	-	-	4,000
12-01-62-5002 Gas	35,792	41,583	50,000	50,000	50,000
12-01-62-5003 Diesel	20,391	11,615	25,000	18,000	20,000
12-01-62-5004 Oil & Antifreeze	2,067	3,445	3,000	3,000	3,000
12-01-62-5005 Commodities/ Consumables	431	1,476	1,500	1,500	1,500
12-01-62-5006 Parts	23,189	30,763	35,000	30,000	30,000
12-01-62-5007 Tires	9,379	4,423	7,000	5,000	5,000
	<u>\$ 96,212</u>	<u>\$ 98,584</u>	<u>\$ 127,100</u>	<u>\$ 112,800</u>	<u>\$ 118,800</u>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Vehicle Maintenance Fund</b>	<b>Public Works</b>	<b>12-01</b>

**Expenditure Detail Continued**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>OTHER CHARGES</u></b>					
12-01-63-1000 Memberships	30	30	100	100	<b>500</b>
12-01-63-3000 Professional Development	1,206	2,195	2,000	2,000	<b>4,000</b>
12-01-63-4000 Publications	4,314	4,873	5,000	5,000	<b>5,000</b>
12-01-63-6000 Uniforms	871	1,722	1,600	1,300	<b>1,600</b>
	\$ 6,421	\$ 8,820	\$ 8,700	\$ 8,400	<b>\$ 11,100</b>
<b><u>TRANSFERS</u></b>					
12-01-96-0600 Transfer Out- Retire Fund	24,579	18,801	-	-	-
	\$ 24,579	\$ 18,801	\$ -	\$ -	<b>\$ -</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 401,625</b>	<b>\$ 393,060</b>	<b>\$ 476,630</b>	<b>\$ 393,665</b>	<b>\$ 476,800</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>E911 Fund</b>	<b>Police</b>	<b>17-01</b>

**Function**

This fund receives revenue from a surcharge on all phones with an address in the Village of Lincolnshire or billed to a Lincolnshire address. Revenue is collected per Statute for the purpose of funding 911 services to the residents, businesses and persons travelling through the Village. In September 2017, the State of Illinois began remitting Lincolnshire’s E911 revenue to the Joint Emergency Telephone Systems Board (JETSBS) which consists of the Villages of Vernon Hills, Libertyville, Lincolnshire and Countryside Fire Protection District. Lincolnshire’s portion of E911 surcharge revenues received by the JETSBS will be used to pay for the cost of the Village of Vernon Hills providing dispatch services to the Village.

**Significant Goals/Objectives**

- None

**Major Budget Changes**

- In 2017, Lincolnshire officially formed a joint ETSB with Vernon Hills and Libertyville.
- The E911 revenue stream is no longer collected by Lincolnshire. The State of Illinois diverts funds to the newly created Vernon Hills ETSB.

**Capital Projects**

- None

**Fund Balance Projections:**

- As of 1/1/2018 (estimated) \$95,260
- Projected 12/31/2018 (estimated) \$95,260

**Performance Indicators**

- Not Applicable

**Staffing**

- None

2018 Annual Budget Program Activity Summary		
E911 Fund	Police	17-01

### Explanation of Revenue Sources

E-911 Landline/Surcharge: Monthly fee included on each telephone bill in the Village for each telephone line. This money 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 requires all carriers to remit the 9-1-1 surcharge directly to the Illinois State Police for funds collected. Under the new collection and remittance process, 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

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Personnel Expenses	218,582	-	-	-	-
Contractual Services	295,358	293,118	297,570	299,800	<b>308,800</b>
Commodities	-	-	-	-	-
Other Charges	-	93,715	-	73,250	-
Transfers	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 513,940</b>	<b>\$ 386,833</b>	<b>\$ 297,570</b>	<b>\$ 373,050</b>	<b>\$ 308,800</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>E911 Fund</b>	<b>Police</b>	<b>17-01</b>

**Revenue Detail**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>LICENSES &amp; FEES</u></b>					
17-00-70-4075 E911 Surcharge JETSB	-	-	-	102,000	<b>273,000</b>
17-00-70-4076 E911 Landline Surcharge	246,114	180,387	172,800	115,300	-
17-00-70-4077 E911 Wireless Surcharge	130,158	109,570	124,550	76,750	-
	\$ 376,272	\$ 289,957	\$ 297,350	\$ 294,050	<b>\$ 273,000</b>
<b><u>OTHER INCOME</u></b>					
17-00-95-4510 Interest Income	302	231	220	90	<b>100</b>
	\$ 302	\$ 231	\$ 220	\$ 90	<b>\$ 100</b>
<b><u>TRANSFERS</u></b>					
17-00-98-0105 Transfer In- General Fund	-	-	-	5,800	<b>35,700</b>
	\$ -	\$ -	\$ -	\$ 5,800	<b>\$ 35,700</b>
<b>TOTAL REVENUE</b>	<b>\$ 376,574</b>	<b>\$ 290,188</b>	<b>\$ 297,570</b>	<b>\$ 299,940</b>	<b>\$ 308,800</b>
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUNDS AVAILABLE</b>	<b>\$ 376,574</b>	<b>\$ 290,188</b>	<b>\$ 297,570</b>	<b>\$ 299,940</b>	<b>\$ 308,800</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>E911 Fund</b>	<b>Police</b>	<b>17-01</b>

**Expenditure Detail**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>PERSONNEL EXPENSES</u></b>					
17-01-60-1000 Regular Salaries	188,319	-	-	-	-
17-01-60-2000 Overtime Salaries	30,263	-	-	-	-
	\$ 218,582	\$ -	\$ -	\$ -	\$ -
<b><u>CONTRACTUAL SERVICES</u></b>					
17-01-61-1004 Eq Maint- 911 Tele Sys	10,795	-	-	-	-
17-01-61-3005 Eq Maint- CAD	1,971	2,050	-	-	-
17-01-61-4029 Prof Serv- Dispatch Services	282,592	291,068	297,570	299,800	308,800
	\$ 295,358	\$ 293,118	\$ 297,570	\$ 299,800	\$ 308,800
<b><u>OTHER CHARGES</u></b>					
17-01-63-8604 Starcom Radios	-	93,715	-	73,250	-
	\$ -	\$ 93,715	\$ -	\$ 73,250	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 513,940</b>	<b>\$ 386,833</b>	<b>\$ 297,570</b>	<b>\$ 373,050</b>	<b>\$ 308,800</b>

<b>2018 Annual Budget Program Activity Summary</b>		
<b>Park Development Fund</b>	<b>Public Works</b>	<b>18-01</b>

## 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

- Revenues for 2017 reflect \$1,514,000 in revenue as a result of the first payment of 50% of required Park Donation for the 444 Social luxury development under construction in the CityPark areas. Second installment is expected to be paid in Fiscal Year 2019.
- Budget reflects revenue (\$236,000) related to Camberley Club townhome development.

## Capital Projects

- Budget reflects use of Park Development Fund money to cover costs associated with the following projects at a total expense of \$410,000.00:
  - Balzar Park Tennis Court Replacement \$80,000
  - North Park Athletic Field Lighting Update \$65,000
  - Bike Path Resurfacing Various Areas \$250,000
  - Downtown Pocket Park \$275,000
  - Route 22 Pedestrian Bridge Improvement \$190,000

## Cash Balance

- 01/01/2018: (estimate) \$1,598,661
- 12/31/2018: (estimate) \$1,188,761

## Staffing

- None

2018 Annual Budget Program Activity Summary		
Park Development Fund	Public Works	18-01

### Expenditure Summary

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	440	25,148	275,000	-	860,000
Transfers	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 440</b>	<b>\$ 25,148</b>	<b>\$ 275,000</b>	<b>\$ -</b>	<b>\$ 860,000</b>

### Revenue Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>OTHER INCOME</u></b>					
18-00-85-4315 Park Grants	-	-	-	-	-
18-00-90-4420 Park Donations	20,690	-	236,000	1,500,000	236,000
18-00-90-4430 Other Income	-	-	-	-	-
18-00-95-4510 Interest Income	250	258	100	-	100
	<u>\$ 20,940</u>	<u>\$ 258</u>	<u>\$ 236,100</u>	<u>\$ 1,500,000</u>	<u>\$ 236,100</u>
<b>TOTAL REVENUE</b>	<b>\$ 20,940</b>	<b>\$ 258</b>	<b>\$ 236,100</b>	<b>\$ 1,500,000</b>	<b>\$ 236,100</b>
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 409,900
<b>FUNDS AVAILABLE</b>	<b>\$ 20,940</b>	<b>\$ 258</b>	<b>\$ 236,100</b>	<b>\$ 1,500,000</b>	<b>\$ 646,000</b>

2018 Annual Budget Program Activity Summary		
Park Development Fund	Public Works	18-01

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>OTHER CHARGES</u></b>					
18-01-98-0100 Transfer to General Fund	-	-	-	-	-
18-01-86-1104 Balzer Park- Tennis Court Replacement	-	-	-	-	80,000
18-01-86-4420 North Park Athletic Field Relamping	-	-	-	-	65,000
18-01-86-5906 Bike Path Resurfacing- Various Areas	-	-	-	-	250,000
18-01-86-9901 Misc Park Improvements	220	12,574	275,000	-	275,000
18-01-86-9902 Rt. 22 Ped Bridge Improvements	220	12,574	-	-	190,000
	<u>\$ 440</u>	<u>\$ 25,148</u>	<u>\$ 275,000</u>	<u>\$ -</u>	<u>\$ 860,000</u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 440</b>	<b>\$ 25,148</b>	<b>\$ 275,000</b>	<b>\$ -</b>	<b>\$ 860,000</b>

2018 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.
- Research Bond Refunding.

## Major Budget Changes

- None

## Capital Projects

- None

## Performance Indicators

- None

## Staffing

- No staff is funded through this account

2018 Annual Budget Program Activity Summary		
Special Service Area (SSA) Sedgebrook Fund	Finance	20-01

### Expenditure Summary

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Personnel Expenses	-	-	-	-	-
Contractual Services	5,183	6,718	18,600	5,500	17,700
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	1,150,469	1,148,506	1,161,875	1,161,875	1,162,500
<b>TOTAL</b>	<b>\$ 1,155,652</b>	<b>\$ 1,155,224</b>	<b>\$ 1,180,475</b>	<b>\$ 1,167,375</b>	<b>\$ 1,180,200</b>

### Revenue Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>TAXES</u></b>					
20-00-70-4070 Property Tax	1,159,717	1,161,905	1,162,500	1,162,500	1,161,600
	\$ 1,159,717	\$ 1,161,905	\$ 1,162,500	\$ 1,162,500	\$ 1,161,600
<b><u>OTHER INCOME</u></b>					
20-00-90-4430 Other Income	-	-	-	-	-
20-00-95-4510 Interest Income	19,566	18,742	18,600	18,700	18,600
	\$ 18,386	\$ 18,742	\$ 18,600	\$ 18,700	\$ 18,600
<b>TOTAL REVENUE</b>	<b>\$ 1,178,103</b>	<b>\$ 1,180,647</b>	<b>\$ 1,181,100</b>	<b>\$ 1,181,200</b>	<b>\$ 1,180,200</b>
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUNDS AVAILABLE</b>	<b>\$ 1,178,103</b>	<b>\$ 1,180,647</b>	<b>\$ 1,181,100</b>	<b>\$ 1,181,200</b>	<b>\$ 1,180,200</b>

2018 Annual Budget Program Activity Summary		
Special Service Area (SSA) Sedgebrook Fund	Finance	20-01

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>CONTRACTUAL SERVICES</u></b>					
20-01-61-4000 Professional Services	5,183	6,718	18,600	5,500	17,700
	\$ 5,183	\$ 6,718	\$ 18,600	\$ 5,500	\$ 17,700
<b><u>CAPITAL OUTLAY</u></b>					
20-01-64-7100 Bond Payment	1,150,469	1,148,506	1,161,875	1,161,875	1,162,500
	\$ 1,150,469	\$ 1,148,506	\$ 1,161,875	\$ 1,161,875	\$ 1,162,500
<b>TOTAL DISBURSEMENTS</b>	\$ 1,155,652	\$ 1,155,224	\$ 1,180,475	\$ 1,167,375	\$ 1,180,200

2018 Annual Budget Program Activity Summary		
Special Service Area (SSA) Traffic Signal Fund	Finance	21-01

## Function

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 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 construction and installation costs are (were) not 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

- No Revenue will be added to the fund in Fiscal Year 2018.

## 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.

2018 Annual Budget Program Activity Summary		
Special Service Area (SSA) Traffic Signal Fund	Finance	21-01

### Expenditure Summary

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
Personnel Expenses	-	-	-	-	-
Contractual Services	4,879	4,680	4,880	4,680	4,880
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,879</b>	<b>\$ 4,680</b>	<b>\$ 4,880</b>	<b>\$ 4,680</b>	<b>\$ 4,880</b>

### Revenue Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>OTHER INCOME</u></b>					
21-00-95-4510 Interest Income	17	24	-	-	-
	\$ 17	\$ 24	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 17</b>	<b>\$ 24</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
USE OF RESERVES	\$ 4,879	\$ 4,680	\$ 4,880	\$ 4,880	\$ 4,880
<b>FUNDS AVAILABLE</b>	<b>\$ 4,896</b>	<b>\$ 4,704</b>	<b>\$ 4,880</b>	<b>\$ 4,880</b>	<b>\$ 4,880</b>

2018 Annual Budget Program Activity Summary		
Special Service Area (SSA) Traffic Signal Fund	Finance	21-01

**Expenditure Detail**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>CONTRACTUAL SERVICES</u></b>					
21-01-61-9066 Contract Svc- Signal Maint	4,879	4,680	4,880	4,680	4,880
	\$ 4,879	\$ 4,680	\$ 4,880	\$ 4,680	\$ 4,880
<b>TOTAL DISBURSEMENTS</b>	\$ 4,879	\$ 4,680	\$ 4,880	\$ 4,680	\$ 4,880

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## 10 Year Capital Improvement Plan

### **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 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 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:**

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

### **SANITARY SYSTEM**

#### **Operation and Maintenance:**

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

#### **Sanitary Sewer Rehabilitation:**

- Rehabilitate approximately 4,000 feet of sanitary main annually to extend the life of the utility and prevent future sewer replacement projects.

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 Inspecting 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:**

- 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 storm sewer re-lining program.

### **Private Property Programs:**

- 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:

1. Establish and recognize areas of infrastructure that need improvement.
2. Perform a village wide storm sewer study every 10 years to determine the existing capacity of the village’s storm sewer system for a variety of events and identify any desired improvements.
3. Establish a prioritization system of upgrading deficient infrastructure.
4. Program long term needs into existing Capital Improvement Plan.
5. Detect and eliminate unauthorized discharges to the storm system.
6. Detect and control Construction Site Runoff. Enforce a program to address discharges of post-construction storm water runoff from new development and redevelopment areas.
7. Develop strategies to enhance water quality and create a quality living environment

8. 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.
9. 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.
10. 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.
11. 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.

**Facilities Fund-Capital**

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2017
PWF	07	07-01-80-2009	Facilities Improvement - W/S		
PWF	07	07-01-80-2105	Facilities Improvement - PWF	\$425,000	\$225,000
PWF	51	51-25-61-9040b	Facilities Improvement - PWF		
Village Hall	51	51-25-61-9040c	Facilities Improvement - VH		
PWF	51	51-25-61-9040d	Facilities Improvement - PWF		
PWF	51	51-25-61-9040e	Facilities Improvement - PWF		
PWF	51	51-25-61-9041	Facilities Improvement - PWF		
Village Hall	51	51-25-61-9042	Facilities Improvement - VH		
Village Hall	51	51-25-61-9042	Facilities Improvement - VH		
Village Hall	51	51-21-84-5xx06	Facilities Improvement - VH		
PWF	51	51-25-61-9208	Facilities Improvement - PWF		
Village Hall	51	51-25-80-2112	Facilities Improvement - VH		
PWF	51	51-25-80-2117	Facilities Improvement - PWF	\$40,000	\$40,000
PWF	51	51-25-80-2206	Facilities Improvement - PWF		
Village Hall	51	51-25-80-2380	Facilities Improvement - VH		
Village Hall	51	51-25-80-2382	Facilities Improvement - VH		
Village Hall	51	51-25-80-2437	Facilities Improvement - VH		
Village Hall	51	51-25-80-2721	Facilities Improvement - VH		
PWF	51	51-25-80-4009	Facilities Improvement - PWF		
Village Hall	51	51-25-80-4018	Facilities Improvement - VH		
Village Hall	51	51-25-80-4018	Facilities Improvement - PWF		
PWF	51	51-25-80-4020	Facilities Improvement - PWF	\$18,000	\$18,000
PWF	51	51-25-80-4026	Facilities Improvement - PWF		
Village Hall	51	51-25-80-40xx	Facilities Improvement - VH		
PWF	51	51-25-80-6010	Site Improvements - PWF		
PWF	51	51-25-80-6015	Facilities Improvement - PWF		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH		
45 Londonderry	51	51-25-80-6017	Facilities Improvement - 45 Londonderry		
45 Londonderry	51	51-25-80-6017	Facilities Improvement - 45 Londonderry		
ESR/WSR	07	07-01-80-2009	Facilities Improvement - W/S		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH		
Rivershire	51	51-25-80-6017	Facilities Improvement - Rivershire		
Rivershire	51	51-25-80-6017	Facilities Improvement - Rivershire		
PWF	51	51-25-80-6015	Facilities Improvement - PWF		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH		
PWF	51	51-25-80-4026	Facilities Improvement - PWF		
<b>Grand Total</b>				<b>\$483,000</b>	<b>\$283,000</b>

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 2027	10 Year Total
	\$75,000									\$75,000
										\$0
\$4,000										\$4,000
										\$0
\$27,000										\$27,000
	\$12,000									\$12,000
			\$10,000							\$10,000
	\$50,000		\$10,000							\$60,000
\$7,500										\$7,500
\$10,000										\$10,000
\$8,000										\$8,000
		\$55,000								\$55,000
	\$100,000									\$100,000
							\$130,000			\$130,000
						\$150,000				\$150,000
\$15,000										\$15,000
		\$25,000								\$25,000
		\$30,000								\$30,000
		\$20,000								\$20,000
		\$20,000								\$20,000
										\$0
					\$50,000					\$50,000
				\$25,000						\$25,000
	\$10,000			\$150,000	\$250,000					\$410,000
		\$215,000								\$215,000
							\$300,000			\$300,000
							\$40,000			\$40,000
	\$10,000									\$10,000
							\$25,000			\$25,000
							\$50,000			\$50,000
									\$100,000	\$100,000
										\$15,000
\$30,000										\$30,000
			\$10,000							\$10,000
\$30,000										\$30,000
\$110,000										\$110,000
					\$35,000					\$35,000
		\$15,000								\$15,000
		\$10,000								\$10,000
		\$15,000								\$15,000
		\$20,000								\$20,000
\$7,500										\$7,500
			\$20,000							\$20,000
									\$50,000	\$50,000
									\$30,000	\$30,000
		\$50,000							\$30,000	\$80,000
			\$15,000							\$15,000
		\$15,000								\$15,000
<b>\$249,000</b>	<b>\$367,000</b>	<b>\$395,000</b>	<b>\$100,000</b>	<b>\$175,000</b>	<b>\$300,000</b>	<b>\$150,000</b>	<b>\$130,000</b>	<b>\$415,000</b>	<b>\$210,000</b>	<b>\$2,491,000</b>

**Equipment Fund-Capital**

Replacement Schedule	Acct. #	Project Name	Brief Description	Equip #	Year End Projection	Fiscal Year 2017
07	07-01-80-7007	Small Equipment Replacement	Misc. Wheel Balancer			
51	51-05-80-3008	Police	Equip- Veh Retrofits			
51	51-05-80-3010	Police	Equip- Radar Units			
51	51-05-80-3011	Police	Equip- AED			
51	51-05-80-3013	Police	Livescan Electronic Fingerprint System		\$0	\$28,000
51	XX-XX-XX-XXXX	Administration	VH Document Management 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 (Conkrite 4000) # 265	265		
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	51-21-80-3405	Large Equipment Replacement	Leaf Machine (14 Yard) # 405	405		
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		
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		
51	51-21-80-3707	Medium Equipment Replacement	Turf Maint. Riding Mower (Toro 3505D) # 707	707	\$30,000	\$30,000
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	51-21-80-3711	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	51-21-80-37mes	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	\$7,000	\$7,000
51	51-21-80-39cc	Small Equipment Replacement	Patch wagon	New		
51	51-21-80-39cc	Small Equipment Replacement	Anti-icing unit			
51	51-21-80-39cc	Small Equipment Replacement	6" pump			
51	51-21-80-39cc	Small Equipment Replacement	4" pump			
51	51-21-80-39cc	Small Equipment Replacement	Shop air compressor			
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	51-25-80-????	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		

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 2027	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
										\$0
	\$20,000									\$20,000
										\$0
	\$7,000									\$7,000
				\$20,000						\$20,000
					\$20,000					\$20,000
						\$15,000				\$15,000
							\$10,000			\$10,000
						\$77,000				\$77,000
		\$90,000								\$90,000
					\$15,000					\$15,000
					\$92,000					\$92,000
							\$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
	\$28,000									\$28,000
					\$20,000					\$20,000
										\$0
			\$25,000							\$25,000
\$88,000										\$88,000
							\$20,000			\$20,000
				\$35,000						\$35,000
					\$15,000					\$15,000
							\$10,000			\$10,000
\$28,000										\$28,000
						\$10,000				\$10,000
					\$10,000					\$10,000
	\$20,000								\$10,000	\$30,000
		\$50,000							\$30,000	\$30,000
									\$20,000	\$20,000
										\$0
	\$5,500									\$5,500
		\$15,000								\$15,000
									\$20,000	\$20,000
									\$7,500	\$7,500
									\$7,500	\$7,500

**GRAND TOTAL**      **\$37,000**      **\$65,000**

**\$168,818**      **\$151,672**      **\$211,500**      **\$103,000**      **\$125,000**      **\$152,000**      **\$122,000**      **\$101,500**      **\$220,000**      **\$100,000**      **\$1,455,490**

**Furniture & Fixtures**

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2017
Village Hall	51	51-25-80-4019	Facilities Improvement - VH		
PWF	51	51-25-80-4022	Facilities Improvement - PWF	\$20,000	\$20,000
PWF	51	51-25-80-4022	Facilities Improvement - VH		
Village Hall	51	51-25-80-4023	Facilities Improvement - VH		
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		
Village Hall	51	51-25-80-40XX	Facilities Improvement - VH		
Village Hall	51	51-25-80-40XX	Facilities Improvement - VH		
Village Hall	51	51-25-80-40XX	Facilities Improvement - VH		
<b>Grand Total</b>				<b>\$20,000</b>	<b>\$20,000</b>

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 2027	10 Year Total
		\$10,000					\$20,000			\$30,000
						\$12,000				\$12,000
\$20,000									\$20,000	\$40,000
							\$20,000			\$20,000
								\$15,000		\$15,000
							\$50,000			\$50,000
								\$75,000		\$75,000
				\$12,000						\$12,000
	\$20,000									\$20,000
	\$15,000									\$15,000
		\$10,000								\$10,000
<b>\$20,000</b>	<b>\$35,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$70,000</b>	<b>\$110,000</b>	<b>\$20,000</b>	<b>\$299,000</b>

**Infrastructure: Storm Sewer Improvements - Capital**

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2017
	51 51-21-84-5110	Infrastructure - Storm Sewer	Infra- Storm Sewer Lining	\$20,000	\$20,000
	51 51-21-84-5111	Storm Sewer Improvement	77 Cumberland to 90 Lincolnshire (New Repair)		
54-78 Lincolnshire	51 51-21-84-5113	Storm Sewer Improvement	DPR Bank Stabalization - Private Improvements		
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	\$15,000
Various Locations	51 51-21-84-5xx01	Detention Basin Construction	Detention Basin Construction		\$40,000
12 Queensway	51 51-21-84-5xx02	Storm Sewer Improvement	Storm Line Replacement - (above ditchline)		\$35,000
Lincolnshire Creek and Coventry South	51 51-21-84-5xx04	Storm Sewer Improvement	Lincolnshire Creek - Coventry / South - Phase III	\$50,000	\$35,000
Lincolnshire Creek and Coventry South	51 51-21-84-5xx05	Storm Sewer Improvement	Lincolnshire Creek - Coventry / South - Construction	\$300,000	\$300,000
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		
5 Durham Court	51 51-21-84-5xx31	Detention Basin Engineering/Construction	Durham Ct Pond		
Villagewide	51 51-21-84-5xx31	Storm Sewer Study	In-line stormwater detention - various streets		
<b>Grand Total</b>				<b>\$430,000</b>	<b>\$445,000</b>

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 2027	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
									\$210,000	\$210,000
	\$25,000	\$25,000	\$25,000							\$75,000
										\$0
\$40,000	\$15,000				\$10,000	\$10,000				\$75,000
\$35,000	\$35,000			\$75,000						\$145,000
										\$0
										\$0
\$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
						\$10,000				\$10,000
							\$125,000			\$125,000
							\$25,000			\$25,000
								\$75,000		\$75,000
									\$350,000	\$350,000
		\$120,000								\$120,000
				\$75,000						\$75,000
									\$200,000	\$200,000
<b>\$150,000</b>	<b>\$492,000</b>	<b>\$220,000</b>	<b>\$247,000</b>	<b>\$170,000</b>	<b>\$115,000</b>	<b>\$180,000</b>	<b>\$95,000</b>	<b>\$370,000</b>	<b>\$430,000</b>	<b>\$2,269,000</b>

**Infrastructure: Water Improvements-Capital**

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2017
Various Locations	07 07-01-61-4502	Water System Engineering	Prof Serv- Corrosion Survey Transmission Main 30"	\$9,500	\$9,500
	07 07-01-61-4503	Engineering	Prof Serv Eng- Water Alternative Wat Source & Dist Sys Analysis	\$40,000	\$40,000
	07 07-01-61-9122	Water Station Improvement	Cont Serv- Reservoir Clean & Inspect Reservoir Cleaning and Inspections - Eastside and Westside		
	07 07-01-80-9900		Loan Payments	\$186,000	\$186,000
ESR	07-01-81-3001a	Water Facility Improvement	Generator Replacement		
WSR	07-01-81-3001b	Water Facility Improvement	Generator Replacement	\$165,000	\$130,000
	07 07-01-81-5008	Water System Engineering	Hydraulic Water Modeling (Software and Calibration)		
Pembroke from Riverwoods to Astor	07 07-01-81-5023	Engineering	Pembroke Watermain Replace Design & Bid		
Pembroke from Riverwoods to Astor	07 07-01-81-b002	Engineering	Pembroke Watermain Replace Const. Eng.	\$95,000	\$95,000
Pembroke from Riverwoods to Astor	07 07-01-81-b003	Water Infrastructure Improvement	Pembroke Watermain Replace Construction	\$781,500	\$781,500
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 Downing Sq.	07 07-01-81-d001	Engineering	Westminster Watermain Replace Design & Bid	\$59,000	\$59,000
Westminster Way from ESR to Canterbury and Downing Sq.	07 07-01-81-d002	Engineering	Westminster Watermain Replace Const. Eng.		
Westminster Way from ESR to Canterbury and Downing Sq.	07 07-01-81-d003	Water Infrastructure Improvement	Westminster Watermain Replace Construction		
Canterbury, Regent, Kings Cross, Buckingham to Riverwoods	07 07-01-81-e001	Engineering	Crosstown Watermain Design & Bid		
Canterbury, Regent, Kings Cross, Buckingham to Riverwoods	07 07-01-81-e002	Engineering	Crosstown Watermain Const. Eng.		
Canterbury, Regent, Kings Cross, Buckingham to Riverwoods	07 07-01-81-e003	Water Infrastructure Improvement	Crosstown Watermain Construction		
Riverwoods Road - Duffy Lane to Half Day Road	07 07-01-81-f001	Engineering	Riverwoods S. Watermain Replace Design & Bid		
Riverwoods Road - Duffy Lane to Half Day Road	07 07-01-81-g001	Water Infrastructure Improvement	Riverwoods S. Watermain Replace Construction		
Riverwoods Road - Duffy Lane to Half Day Road	07 07-01-81-g002	Engineering	Riverwoods S. Watermain Replace Const. Eng.		
Riverwoods Road - Half Day Road to Brampton	07 07-01-81-h001	Engineering	Riverwoods N. Watermain Replace - Design & Bid		
Riverwoods Road - Half Day Road to Brampton	07 07-01-81-xx01	Water Infrastructure Improvement	Riverwoods N Watermain Replace Construction		
Riverwoods Road - Half Day Road to Brampton	07 07-01-81-xx02	Engineering	Riverwoods N. Watermain Replace Constr. Eng.		
Rte. 21 from Olde Half Day Road to Marriott Drive	07 07-01-81-xx03	Water System Engineering	Rte. 21 Watermain Replacement Design & Bid		
Rte. 21 from Olde Half Day Road to Marriott Drive	07 07-01-81-xx04	Water Infrastructure Improvement	Rte. 21 Watermain Replace Const. Eng.		
Rte. 21 from Olde Half Day Road to Marriott Drive	07 07-01-81-xx05	Water Infrastructure Improvement	Rte. 21 Watermain Replace Construction		
ESR	07-01-81-xx06	Water Facility Improvement	Variable Speed Motor Drive - Replacement		
WSR	07-01-81-xx07	Water Facility Improvement	Variable Speed Motor Drive- New		
ESR	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		
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 Riverwoods	07 07-01-81-xx18	Engineering	Oxford/Yorkshire Watermain Replace Design & Bid		
Oxford Drive, Yorkshire Drive - Halfday to Riverwoods	07 07-01-81-xx18	Engineering	Oxford/Yorkshire Watermain Replace Const. Eng.		
Oxford Drive, Yorkshire Drive - Halfday to Riverwoods	07 07-01-81-xx18	Water Infrastructure Improvement	Oxford/Yorkshire Watermain Replace Construction		
Cumberland watermain upsizing 4" to 8"	07 07-01-81-xx18	Engineering	Cumberland watermain upsizing 4" to 8"		
Cumberland watermain upsizing 4" to 8"	07 07-01-81-xx18	Water Infrastructure Improvement	Cumberland watermain upsizing 4" to 8"		
Plymouth from Lancaster to Cambridge upsizing	07 07-01-81-xx18	Engineering	Plymouth from Lancaster to Cambridge upsizing		
Plymouth from Lancaster to Cambridge upsizing	07 07-01-81-xx18	Water Infrastructure Improvement	Plymouth from Lancaster to Cambridge upsizing		

**Grand Total**      **\$1,336,000**      **\$1,301,000**

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 2027	10 Year Total
		\$10,500			\$11,500					\$22,000
										\$0
			\$23,000							\$23,000
\$90,926										\$90,926
						\$157,500				\$157,500
										\$0
	\$23,000					\$26,000				\$49,000
										\$0
										\$0
										\$0
\$50,000										\$50,000
	\$82,500									\$82,500
	\$436,000									\$436,000
										\$0
\$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
						\$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
									\$130,000	\$130,000
									\$1,300,000	\$1,300,000
									\$80,000	\$80,000
									\$800,000	\$800,000

**\$0**      **\$2,068,500**      **\$1,578,000**      **\$1,548,500**      **\$1,002,500**      **\$961,500**      **\$865,000**      **\$73,000**      **\$2,128,000**      **\$2,310,000**      **\$13,589,926**

**Infrastructure: Sanitary Sewer Improvements-Capital**

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2017
Various	07	07-01-82-5010	Infrastructure - Sanitary Sewer	Miscellaneous Repairs	\$130,000 \$100,000
Various	07	07-01-82-5101	Sanitary Sewer Engineering	Engineering-Sanitary Sewer Rehabilitation	\$27,500 \$80,000
Various	07	07-01-82-5102	Infrastructure - Sanitary Sewer	Sanitary Sewer Lining Repairs	\$120,000 \$82,000
Milwaukee Avenue	07	07-01-82-xx01	Infrastructure Improvement	Sanitary Sewer Modifications - Milwaukee Ave.	
Old Mill C. Station	07	07-01-82-xx02	Lift Station Improvement	Pump Control System	
Northampton Station	07	07-01-82-xx03	Lift Station Improvement	Pump Control System	
<b>Grand Total</b>				<b>\$277,500</b>	<b>\$262,000</b>

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 2027	10 Year Total
\$150,000	\$157,500	\$165,375	\$173,644	\$182,326	\$191,442	\$201,014	\$211,065	\$221,618	\$232,699	<b>\$1,886,684</b>
\$100,000	\$105,000	\$110,250	\$115,763	\$33,500	\$34,500	\$35,500	\$36,500	\$37,500	\$37,500	<b>\$646,013</b>
\$100,000	\$105,000	\$110,250	\$115,763	\$121,551	\$127,628	\$134,010	\$140,710	\$147,746	\$155,133	<b>\$1,257,789</b>
				\$242,000						<b>\$242,000</b>
				\$80,000						<b>\$80,000</b>
					\$82,500					<b>\$82,500</b>
<b>\$350,000</b>	<b>\$367,500</b>	<b>\$385,875</b>	<b>\$405,169</b>	<b>\$659,377</b>	<b>\$436,070</b>	<b>\$370,524</b>	<b>\$388,275</b>	<b>\$406,864</b>	<b>\$425,332</b>	<b>\$4,194,986</b>

**Infrastructure: Roadways-Capital**

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2017
Various Locations	03 03-01-88-5009	MFT	MFT Funding	\$335,000	\$335,000
	51 51-21-88-5019	Pavement Engineering	IMS Data - Village Wide Survey (5 Years)	\$40,000	\$40,000
	51 51-21-88-4005	Roadway Signage	Street Name Sign / Post Replacement	\$7,500	\$7,500
Pembroke (Rvrwds to Astor)	51 51-21-88-5022	Infrastructure	Road Reconstruction Project		\$545,000
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		
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/Village Hall		
	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		
Bond/Heathrow Reconstruct	51 51-21-88-50XX	Infrastructure	Road Resurfacing Project		
<b>Grand Total</b>				<b>\$382,500</b>	<b>\$927,500</b>

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 2027	10 Year Total
\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$1,750,000
\$0	\$0	\$0	\$0	\$43,400	\$0	\$0	\$0	\$0	\$0	\$43,400
\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$75,000
										\$0
\$200,000										\$200,000
\$75,500										\$75,500
	\$1,050,000									\$1,050,000
	\$75,000									\$75,000
		\$129,342								\$129,342
\$100,000										\$100,000
		\$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
									\$500,000	\$500,000
<b>\$558,000</b>	<b>\$1,307,500</b>	<b>\$461,842</b>	<b>\$678,462</b>	<b>\$800,122</b>	<b>\$986,332</b>	<b>\$419,842</b>	<b>\$431,250</b>	<b>\$507,500</b>	<b>\$682,500</b>	<b>\$6,833,350</b>

**Infrastructure: Parks & Paths-Capital**

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2017	
Various	51	51-22-61-9088	Park Site Improvement	Tree Bank- Forestry	\$100,000	\$100,000
Various	51	51-22-80-5024	Grant Corridor Project	Corridor Enhancement Program-ITEP Stage 2 Olde Half Day	\$300,000	\$375,000
Various	51	51-22-80-5024	Grant Corridor Project	Corridor Enhancement Program-Stage 3A - Riverwoods Road		
Various	51	51-22-80-5023	Grant Corridor Project	Corridor Enhancement Program-Stage 3B - Westminster Way		
Various	51	51-22-80-5023	Grant Corridor Project	Corridor Enhancement Program-Stage 3C - Milwaukee Avenue - IL 22 to Rivershire		
Balzer Park	51	51-22-86-1101	Park Amenity Improvement	Balzer Tennis Court Resurface		
Balzer Park			Lacrosse Ball Wall			
Balzer Park			Tennis Court Lights			
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 (2005 Install)		
North Park	51	51-22-86-1401	Park Amenity Improvement	North Park - Baseball Foul Ball Netting		
North Park	51	51-22-86-1401	Park Amenity Improvement	North Park - Garbage can replacements		
North Park	51	51-22-86-1401	Park Amenity Improvement	North Park - Garbage can repainting		
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	51-22-86-1703	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 (2003 Install)		
Downtown Area	51	51-22-86-1901	Land & Improvements	Pocket Park (Const & Eng)	\$0	200000
North Park	51	51-22-86-2401	Park Site Improvement	North Park Covered Equipment Storage Replacement (Design and Construction)	\$60,000	\$60,000
North Park	51	51-22-86-2402	Park Site Improvement	Cont Srv- Painting Exterior North Park	\$12,000	\$15,000
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	51-22-86-2703	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		
North Park	51	51-22-86-4402	Park Site Improvement	North Park Athletic Field Lighting Relamping		
Rivershire Park	51	51-22-86-4601	Park Site Improvement	Rivershire Fence Replacement		
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	
North Park	51	51-22-86-5401	Park Site Improvement	North Park Granite Path Resurfacing		
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 Color coating		
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	51-22-86-6405	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		\$25,000
Various	51	51-22-86-9902	Infrastructure Improvement	Rt. 22 Pedestrian Bridge Improvements - Engineering	\$40,000	\$40,000
Various	51	51-22-86-????	Infrastructure Improvement	Rt. 22 Pedestrian Bridge Improvements - Construction		
Various	51	51-22-86-????	Infrastructure Improvement	Bike Path Resurfacing - Various Areas		
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		
Floorsheim				Path restoration		
<b>Grand Total</b>					<b>\$525,530</b>	<b>\$815,000</b>

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 2027	10 Year Total
\$50,000	\$50,000	\$50,000								\$150,000
										\$0
\$120,000										\$120,000
\$130,000										\$130,000
	\$300,000									\$300,000
					\$50,000					\$50,000
6000										
				\$7,000						\$7,000
				\$55,000						\$55,000
	\$10,000						\$10,000			\$20,000
									\$35,000	\$35,000
8,000									\$35,000	\$43,000
\$30,000						\$26,000				\$56,000
	\$60,000									\$60,000
						\$75,000				\$75,000
					\$24,000					\$24,000
					\$80,000					\$80,000
\$15,000				\$12,000						\$27,000
					\$10,000					\$10,000
		\$25,000								\$25,000
				\$65,000						\$65,000
										\$0
										\$0
										\$0
					\$80,000					\$80,000
						\$35,000				\$35,000
					\$15,000					\$15,000
	\$15,000									\$15,000
				\$100,000						\$100,000
							\$250,000			\$250,000
65,000										\$65,000
		\$17,000								\$17,000
					\$40,000					\$40,000
						\$90,000				\$90,000
										\$70,000
	\$15,000									\$15,000
			\$35,000	\$37,000	\$30,000	\$30,000				\$132,000
\$25,000										\$25,000
				\$18,000						\$18,000
	\$150,000									\$150,000
	\$17,000									\$17,000
				\$25,000						\$25,000
				\$17,000						\$17,000
			\$160,000							\$160,000
		\$15,000								\$15,000
						\$55,000				\$55,000
										\$0
										\$0
\$190,000										\$190,000
\$75,000		\$75,000		\$75,000		\$75,000		\$75,000		\$375,000
					\$20,000					\$20,000
\$15,000						\$15,000				\$30,000
	\$50,000									\$50,000
								\$110,000		\$110,000
<b>\$729,000</b>	<b>\$667,000</b>	<b>\$182,000</b>	<b>\$272,000</b>	<b>\$499,000</b>	<b>\$254,000</b>	<b>\$401,000</b>	<b>\$260,000</b>	<b>\$185,000</b>	<b>\$70,000</b>	<b>\$3,513,000</b>

Vehicle Replacement-Capital								Year End	Fiscal Year
Project Location	Acct. #	Project Name	Vehicle	Brief Description	Fleet #	Projection	2017		
				<b>Community &amp; Econ. Dev.</b>					
	51	51-08-80-7063	Vehicle Replacement	2013 Ford Explorer	Inspection Vehicle	63			
NA	51	51-08-80-7086	Vehicle Replacement	Ford Crown Victoria	Inspection/Pool Vehicle	86			
				<b>Police</b>					
	51	51-05-80-7001	Vehicle Rehabilitation		veh- Police		\$ 63,000		
	51	51-05-80-7097	Vehicle Rehabilitation	2009 Ford Expedition	veh- Police Com Svc- Marked (# 97)	97			
	51	51-05-80-7098	Vehicle Rehabilitation	2011 Ford Expedition	veh- Police (# 98)	98			
	51	51-05-80-7099	Vehicle Rehabilitation	2009 Ford Crown Victoria	veh- Police (# 99)	99			
	51	51-05-80-7100	Vehicle Replacement	2013 Ford PI SUV	veh- Police Chief- unmarked (# 100)	100			
	51	51-05-80-7101	Vehicle Replacement	2013 Ford PI Sedan	veh- Police (# 101)	101			
	51	51-05-80-7102	Vehicle Replacement	2013 Ford PI Sedan	veh- Police (# 102)	102			
	51	51-05-80-7103	Vehicle Replacement	2013 Ford PI Sedan	veh- Police (# 103)	103			
	51	51-05-80-7104	Vehicle Replacement	2013 Chevrolet Impala	veh- Police Traffic- unmarked (# 104)	104			
	51	51-05-80-7105	Vehicle Replacement	2014 Ford PI Utility	veh- Police (# 105)	105			
	51	51-05-80-7106	Vehicle Replacement	2014 Ford PI Utility	veh- Police (# 106)	106			
	51	51-05-80-7107	Vehicle Replacement	2014 Ford PI Utility	veh- Police (# 107)	107			
	51	51-05-80-7108	Vehicle Replacement	2015 Ford PI Utility	veh- Police (# 108)	108			
	51	51-05-80-7109	Vehicle Replacement	2015 Ford PI Utility	veh- Police (# 109)	109			
	51	51-05-80-7108	Vehicle Replacement	2016 Chevrolet Caprice	veh- Police (# 110)	110			
	51	51-05-80-7108	Vehicle Replacement	2016 Chevrolet Tahoe	veh- Police (# 111)	111			
	51	51-05-80-7108	Vehicle Replacement	2017 Ford PI Utility	veh- Police (# 1701)	1701			
				<b>Water/ Sewer Improvements</b>					
	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		\$80,000	
	07	07-01-80-7241	Vehicle Replacement	2007 Chevy Silverado K3500	Veh- 1 Ton Truck (#241)	241	\$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			
				<b>Public Works- Streets</b>					
	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		\$80,000	
	51	51-21-80-7243	Vehicle Replacement	2002 Chevy Silverado K2500	3/4 Ton Pick up	243	\$72,000		
	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		
	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		\$200,000	
	51	51-21-80-7730	Vehicle Replacement	2001 Ford F550	One Ton Bucket Lift Truck	730			
				<b>Grand Total</b>			<b>\$312,000</b>	<b>\$360,000</b>	

	1	2	3	4	5	6	7	8	9	\$9	
Fiscal Year	Fiscal Year	10 Year Total									
2018	2019	2020	2021	2022	2023	2024	2025	2026	2027		
											\$0
											\$0
											\$0
											\$0
\$ 36,000					\$ 36,000						\$72,000
	\$ 36,000					\$ 36,000					\$72,000
			\$ 36,000					\$ 36,000			\$72,000
											\$0
\$ 36,000		\$ 36,000					\$ 36,000				\$72,000
	\$ 24,000					\$ 24,000					\$48,000
\$ 36,000					\$ 36,000						\$72,000
		\$ 36,000					\$ 36,000				\$72,000
	\$ 36,000							\$ 36,000			\$72,000
			\$ 36,000						\$ 36,000		\$72,000
											\$0
											\$0
											\$0
											\$100,000
						\$110,000					\$110,000
	\$111,000										\$111,000
									\$80,000		\$80,000
								\$90,000			\$90,000
\$81,000											\$81,000
						\$121,000					\$121,000
					\$120,000						\$120,000
					\$90,000						\$90,000
								\$102,000			\$102,000
					\$250,000						\$250,000
											\$0
		\$150,000									\$150,000
<b>\$339,000</b>	<b>\$482,000</b>	<b>\$358,000</b>	<b>\$322,000</b>	<b>\$228,000</b>	<b>\$308,000</b>	<b>\$357,000</b>	<b>\$248,000</b>	<b>\$264,000</b>	<b>\$268,000</b>		<b>\$3,174,000</b>

## General Capital Fund

### Revenue Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>GRANTS</b>					
51-00-85-4323 ITEP Grant Stage 2- Olde Half D	(4,249)	-	267,000	199,200	-
51-00-85-4324 ITEP Grant Stage 1 Medians		179,635	213,600	179,600	-
51-00-85-4420 LSA Donation	16,520	-	-	-	-
	\$ 12,271	\$ 179,635	\$ 480,600	\$ 378,800	\$ -
<b>OTHER INCOME</b>					
51-00-90-4420 Tree Bank Revenue	900	21,007	-	8,925	-
51-00-90-4430 Other Income	57,602	-	-	-	-
51-00-90-4425 Sale of Land	-	-	1,150,000	232,260	917,740
	\$ 58,502	\$ 21,007	\$ 1,150,000	\$ 241,185	\$ 917,740
<b>TRANSFERS</b>					
51-00-98-0100 Transfer In- General Fund	1,320,000	6,000,000	(1,100,000)	1,300,000	800,000
	\$ 1,320,000	\$ 6,000,000	\$ (1,100,000)	\$ 1,300,000	\$ 800,000
<b>TOTAL REVENUE</b>	<b>\$ 1,390,773</b>	<b>\$ 6,200,642</b>	<b>\$ 530,600</b>	<b>\$ 1,919,985</b>	<b>\$ 1,717,740</b>
<b>USE OF RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,693,300</b>	<b>\$ -</b>	<b>\$ 315,580</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 1,390,773</b>	<b>\$ 6,200,642</b>	<b>\$ 2,223,900</b>	<b>\$ 1,919,985</b>	<b>\$ 2,033,320</b>

## General Capital Fund

### Expenditure Summary

	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
FACILITIES	119,051	655,653	58,000	57,200	<b>115,000</b>
EQUIPMENT	93,657	228,317	225,000	165,200	<b>227,320</b>
FURNITURE & FIXTURES	-	-	20,000	20,000	<b>20,000</b>
STORM SEWER & WATER	100,114	105,526	490,000	115,000	<b>629,000</b>
PARKS	269,017	444,530	615,000	445,400	<b>404,000</b>
ROADWAYS	468,940	146,797	623,900	454,142	<b>398,000</b>
LAND	-	-	-	-	-
VEHICLES	270,404	144,379	80,000	65,000	<b>160,000</b>
MISCELLANEOUS CAPITAL	3,175	-	7,000	-	<b>27,000</b>
<b>TOTAL</b>	<b>\$ 1,324,358</b>	<b>\$ 1,725,202</b>	<b>\$ 2,118,900</b>	<b>\$ 1,321,942</b>	<b>\$ 1,980,320</b>

<b>2018 Annual Budget Program Activity Summary</b>	
<b>General Capital</b>	<b>Facilities</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>FACILITIES</b>					
51-25-61-4504 Prof Serv Eng- Rt22 Access Drvw ay 8	-	-	-	-	<b>30,000</b>
51-25-61-9023 Cont Serv- Facility Assessment VH	-	-	-	-	<b>30,000</b>
51-25-61-9040 Cont Svc- Painting	-	9,965	-	-	<b>20,000</b>
51-25-61-9204 Contract Svc- PWF Gas Storage Tank I	6,889	-	-	-	-
51-25-61-9206 Rivershire Nat Cntr Bldg Repairs	27,604	10,000	-	-	-
51-25-61-9207 Rivershire Nat Cntr Bldg Demolition	-	-	-	-	<b>35,000</b>
51-05-80-2102 Buildings- Police Remodel	52,946	-	-	-	-
51-25-80-2103 Shake Roof Replace VH	3,250	565,922	-	-	-
51-25-80-2208 Overhead Door Replacement- PWF	-	23,378	-	-	-
51-25-80-2209 PW Remodel	-	-	40,000	40,000	-
51-25-80-3014 Equip- Work Out	-	5,071	-	-	-
51-25-80-4011 PWF Garage Ceiling Fans	14,040	-	-	-	-
51-25-80-4012 PWF Air Conditioner Replac	14,322	-	-	-	-
51-25-80-4020 Garage Door Opener Motors Replace-	-	8,050	18,000	17,200	-
51-25-80-4024 Office Light Fixture Replacement	-	33,267	-	-	-
	<b>\$ 119,051</b>	<b>\$ 655,653</b>	<b>\$ 58,000</b>	<b>\$ 57,200</b>	<b>\$ 115,000</b>

<b>2018 Annual Budget</b>	
<b>Program Activity Summary</b>	
<b>General Capital</b>	<b>Equipment</b>

**Expenditure Detail**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>EQUIPMENT</b>					
51-05-80-3008 Equip- Veh Retrofits	1,025	14,384	-	-	<b>30,000</b>
51-05-80-3009 Equip- In Car Video	27,122	-	-	-	-
51-05-80-3010 Equip- Radar Units	7,745	-	-	-	-
51-05-80-3011 Equip- AED	-	-	-	-	<b>11,820</b>
51-05-80-3013 Equip- Livescan Electronic Finge	-	-	28,000	-	<b>28,000</b>
51-12-80-3003 Built in Projector- VH Comm Rm	-	-	-	-	<b>7,500</b>
51-12-80-3500 Asphalt Repair "Hot Box"	-	-	-	-	<b>35,000</b>
51-21-80-3265 Trailer 265 Replacement	-	6,905	-	-	-
51-21-80-3266 Emergency Response Trailer	23,309	-	-	-	-
51-21-80-3303 Front End Loader	-	-	160,000	130,000	-
51-21-80-3502 Sewer Flusher #502	-	145,046	-	-	-
51-21-80-3601 Chipper Cap	-	-	7,000	7,000	-
51-21-80-3703 Riding Mower (Toro GM7200) - R	20,428	-	-	-	-
51-21-80-3706 Utility Cart #706 Replacement	-	10,419	-	-	-
51-21-80-3707 Riding Mower (Toro 3505D) - Rep	-	-	30,000	28,200	-
51-21-80-3709 Tractor (Kubota Mini-loader)	-	-	-	-	<b>90,000</b>
51-21-80-3710 Spreader # 710	-	4,284	-	-	-
51-21-80-3711 Slit Seeder (Befco) Replacemen	14,028	-	-	-	-
51-21-80-3720 Misc. Messag Board # 720	-	-	-	-	<b>25,000</b>
51-21-80-3790 Hydraulic Truck Lift	-	47,279	-	-	-
	<u>\$ 93,657</u>	<u>\$ 228,317</u>	<u>\$ 225,000</u>	<u>\$ 165,200</u>	<u><b>\$ 227,320</b></u>

<b>2018 Annual Budget Program Activity Summary</b>	
<b>General Capital</b>	<b>Furniture and Fixtures</b>

**Expenditure Detail**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>FURNITURE &amp; FIXTURES</u></b>					
51-25-80-4022 Office Furniture PWF	-	-	20,000	20,000	-
51-25-80-4027 Furniture Replace- VH	-	-	-	-	<b>20,000</b>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<b><u>\$ 20,000</u></b>

<b>2018 Annual Budget Program Activity Summary</b>	
<b>General Capital</b>	<b>Storm Sewer and Water</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>STORM SEWER &amp; WATER</u></b>					
51-21-80-5021 Infra- Lincolnshire Creek	31,504	-	-	-	-
51-21-84-5105 DPR Bank Stabalization Project - Phase	23,923	-	-	-	-
51-21-84-5110 Infra- Storm Sewer Lining	22,240	58,759	20,000	20,000	<b>20,000</b>
51-21-84-5111 77 Cumberland to 90 Lincolnshire (new	-	9,463	-	-	-
51-21-84-5112 DPR Bank Stabalization- Phase 2	-	3,632	-	-	-
51-21-84-5114 Lincolnshire Creek - Coventry / South -	-	28,587	45,000	45,000	<b>7,000</b>
51-21-84-5115 Detention Basin Construction	-	-	40,000	-	<b>35,000</b>
51-21-84-5116 Storm Line Replacement - (above ditch	-	-	35,000	35,000	<b>5,000</b>
51-21-84-5117 Lincolnshire Creek - Coventry / South -	-	-	35,000	-	<b>35,000</b>
51-21-84-5118 Lincolnshire Creek - Coventry / South -	-	-	300,000	-	<b>300,000</b>
51-21-84-5119 Ditchline/Detention Phase I&II	-	-	-	-	<b>35,000</b>
51-21-84-5120 Pipe Lining - 570 Feet of 42"	-	-	-	-	<b>20,000</b>
51-21-84-5121 Infra- Storm Sewer Spectrum	-	-	-	-	<b>132,000</b>
51-21-84-5305 Indian Creek Main Charlestown from Ol	16,447	-	-	-	-
51-21-84-6501 Detention Basin Engineering Study	6,000	5,085	15,000	15,000	<b>40,000</b>
	<b>\$ 100,114</b>	<b>\$ 105,526</b>	<b>\$ 490,000</b>	<b>\$ 115,000</b>	<b>\$ 629,000</b>

<b>2018 Annual Budget Program Activity Summary</b>	
<b>General Capital</b>	<b>Parks</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>PARKS</u></b>					
51-22-61-9088 Tree Bank - Forestry	-	29,932	100,000	100,000	<b>50,000</b>
51-22-80-5023 Infr- Stage 1Medians	20,064	227,816	-	-	-
51-22-86-1101 Balzer Tennis Court Fence Replac	-	46,268	-	-	-
51-22-86-1103 Balzer Lacrosse Ball Wall	-	-	-	-	<b>6,000</b>
51-22-86-1401 Baseball Netting Foulballs	78,580	-	-	-	-
51-22-86-1403 North Park Garbage Can Repaint	-	-	-	-	<b>8,000</b>
51-22-86-1701 Spring Lake Park - Water Toy Re	14,672	-	-	-	-
51-22-86-1702 Spring Lake Park- Basketball Ct	-	6,900	-	-	-
51-22-86-1704 Spring Lake Park Tennis Court R	-	-	-	-	<b>15,000</b>
51-22-86-1801 Whytegate Tennis Fence / Court	31,578	-	-	-	-
51-22-86-1901 Pocket Park (Const & Eng)	4,670	-	-	-	-
51-22-86-2401 North Park Lean-To Construction	-	-	60,000	5,000	<b>60,000</b>
51-22-86-2402 Cont Srv- Painting Exterior North	-	-	15,000	10,400	-
51-22-86-4401 North Park Electrical Upgrades	9,385	13,529	-	-	-
51-22-86-4701 Spring Lk Pk Tennis Ct Fence R	-	8,488	-	-	-
51-22-86-5024 Infr- Cor Enhanc Prog- ITEP Bike	36,400	30,238	375,000	300,000	<b>250,000</b>
51-22-86-5025 Bike Path Extension - Port Clint	27,378	-	-	-	-
51-22-86-6301 Memorial Park Drainage Improve	11,940	-	-	-	-
51-22-86-6401 North Park - Drainage Improve	14,903	81,359	-	-	-
51-22-86-6801 Whytegate Park Wood Fence Re	-	-	25,000	-	-
51-22-86-9902 Rt. 22 Ped Bridge Improvements	-	-	40,000	30,000	-
51-25-86-2700 Spring Lake Pavilion Door Replac	8,942	-	-	-	-
51-22-86-6701 Spring Lake Lannon Stone Repai	10,505	-	-	-	-
51-22-86-9904 Park Sign/ Post Replacements	-	-	-	-	<b>15,000</b>
	<b>\$ 269,017</b>	<b>\$ 444,530</b>	<b>\$ 615,000</b>	<b>\$ 445,400</b>	<b>\$ 404,000</b>

<b>2018 Annual Budget Program Activity Summary</b>	
<b>General Capital</b>	<b>Roadways</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>ROADWAYS</b>					
51-21-88-4005 Street Name Sign / Post Replac	3,746	7,666	7,500	7,500	7,500
51-21-88-4006 LED Streetlight Upgrades	-	-	-	-	100,000
51-21-88-5009 Infra- Road Resurfacing	426,474	63,909	-	-	215,000
51-21-88-5015 Infra- Londonderry Ln	38,720	-	-	-	-
51-21-88-5019 IMS Data - Village Wide Survey	-	-	40,000	35,642	-
51-21-88-5021 Phase 1 & 2 Eng - Pembroke Pr	-	44,719	31,000	31,000	-
51-21-88-5022 Road Reconstruction Project	-	-	545,400	380,000	-
51-21-88-5025 Phase 1 & 2 Engineering - Fox T	-	-	-	-	75,500
51-21-88-5101 Port Clinton Rd Bridge Repairs	-	30,503	-	-	-
	\$ 468,940	\$ 146,797	\$ 623,900	\$ 454,142	\$ 398,000

<b>2018 Annual Budget Program Activity Summary</b>	
<b>General Capital</b>	<b>Vehicles</b>

### Expenditure Detail

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b>VEHICLES</b>					
51-05-80-7001 veh- Police	-	62,774	-	-	<b>90,000</b>
51-21-80-7232 veh- tank system rehab (#232)	3,025	-	-	-	-
51-21-80-7240 veh- 1 Ton Pickup (240)	-	-	80,000	65,000	-
51-21-80-7243 Veh- Pickup 3/4 Ton (#243) Repl	-	71,979	-	-	-
51-21-80-7244 veh- 1 Ton Pickup (244)	-	-	-	-	<b>70,000</b>
51-21-80-7249 Veh- Dump Truck 1 Ton (#249) R	-	9,626	-	-	-
51-21-80-7254 veh- Five Ton Replacement (#254)	267,379	-	-	-	-
	<b>\$ 270,404</b>	<b>\$ 144,379</b>	<b>\$ 80,000</b>	<b>\$ 65,000</b>	<b>\$ 160,000</b>

<b>2018 Annual Budget Program Activity Summary</b>	
<b>General Capital</b>	<b>Miscellaneous Capital</b>

**Expenditure Detail**

ACCT DESCRIPTION	Actual 2015	Actual 2016	Budget 2017	Est. 2017	Budget 2018
<b><u>MISCELLANEOUS CAPITAL</u></b>					
51-05-80-9008 E Citation Printer/ Software	-	-	-	-	<b>20,000</b>
51-12-61-4003 Prof Serv - Single Audit	-	-	2,000	-	<b>2,000</b>
51-12-61-4030 Prof Serv - Appraisal Services	3,175	-	-	-	<b>-</b>
51-21-80-5015 Infra- North Village Green	-	-	5,000	-	<b>5,000</b>
	<u>\$ 3,175</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ -</u>	<b><u>\$ 27,000</u></b>

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<b>2018 Annual Budget Program Activity Summary</b>
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<b>Professional Service Agreements</b>
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**Function**

Attached is a list of Professional Service Agreements for each operation department anticipated for Fiscal Year 2018. Each year, all departmentd review various agreements in their respective operating area and updates or bids out the service as needed. All professional serice 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				1.03
Dept/Service	Service Provider	Expense #	Cost-2017	Cost-2018
<b>Administration</b>				
Meeting Videotaping/AV Services	<u>Mike Meranda</u>	01-12-61-4000	\$ 6,556	\$ 6,753
<b>Finance</b>				
Annual Audit	Sikich	**--61-4003	\$ 31,030	\$ 32,500
<b>Police</b>				
Mobile Data Service	Verizon	01-05-61-5515	\$ 7,500	\$ 7,500
CAD/Records Management Support	Village of Vernon Hills	01-05-61-3005	\$ 17,900	\$ 18,600
Evidence/Property BEAST Software Support	Porter Lee Corporation	01-05-61-3018	\$ 1,300	\$ 1,300
Starcom Airtime & Maintenance	Motorola Starcom	01-05-61-3021	\$ 18,608	\$ 19,032
Tornado Warning Siren Maintenance	<u>Braniff Communications, Inc.</u>	01-05-61-3030	\$ 2,950	\$ 3,150
Prof Serv- Actuary (GASB 67 & 68)	Foster & Foster	01-05-61-4001	\$ 2,500	\$ 2,575
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	\$ 12,900	\$ 13,100
Squad-Car Video Service	<u>Watchguard</u>	01-05-61-4008	\$ 3,245	\$ 5,225
Prosecution Services	LaLuzerne & Smith	01-05-61-4013	\$ 42,000	\$ 43,260
Digital Forensics Lab	Lake County State's Attorney	01-05-61-4014	\$ 1,500	\$ 1,500
Interview Room Starwitness Camera	Signalscape	01-05-61-4014	\$ 1,000	
T-1 data line LEADS	Village of Vernon Hills	01-05-61-4025	\$ 3,432	\$ 3,432
T-1 Line Lease Agreement	Village of Vernon Hills	01-05-61-4025	\$ 7,300	\$ 7,300
Policy Management System	Lexipol	01-05-61-5506	\$ 2,242	\$ 8,970
Building Surveillance Camera DVR System	Imperial Surveillance	01-12-80-3005	\$ 1,308	\$ 1,308
Dispatch Center Equipment Maintenance	Village of Vernon Hills	17-01-61-3023	\$ 6,300	\$ 6,489
Dispatch Services	Village of Vernon Hills	17-01-61-4029	\$ 306,500	\$ 315,695
<b>Community &amp; Economic Development</b>				
Branding	<u>TeamWorks</u>			
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
<b>Insurance/Common Expenses</b>				
General Legal Services	Ancel Glink	**--61-4013	\$ 80,000	\$ 82,400
Mesirow Service Fee	<u>Mesirow</u>	**--61-8800	\$ 15,000	\$ 15,000
Property / Liability Insurance	Allegiant Mesirow/Travelers	**--61-8800	\$ 92,700	\$ 95,481
Property / Liability Insurance - Public Officials Bonds	Allegiant Mesirow/Travelers	**--61-8800	\$ 1,400	\$ 1,400
Crime Coverage	Allegiant Mesirow/Travelers	**--61-8800	\$ 1,515	\$ 1,515
Commercial Coverage	Allegiant Mesirow/Travelers	**--61-8800	Incl in Prop Liab	
Terrorism Coverage	Allegiant Mesirow/Travelers	**--61-8800	Incl in Prop Liab	
Commerical Package	Allegiant Mesirow/Travelers	**--61-8800	Incl in Prop Liab	
Excess Liability	Allegiant Mesirow/Travelers	**--61-8800	Incl in Prop Liab	
Worker's Compensation Insurance	IPRF	**--61-8801	\$ 160,000	\$ 169,000
High Excess Liability Pool	HELP	**--61-8802	\$ 30,700	\$ 30,700
HELP - Beach Endorsement	HELP	**--61-8803	\$ 7,500	\$ 7,500
Cellular Phones	Verizon	**--61-1002	\$ 29,980	\$ 30,790
Copier (color) Maintenance- Admin Coco	<u>Xerox- lease</u>	**--61-7001	\$ 2,150	\$ 2,150
Copier Maintenance- (high volume): Mimi	<u>Xerox- lease</u>	**--61-7001	\$ 4,060	\$ 4,060
Copier Maintenance- Front Desk: Nemo	<u>Xerox</u>	**--61-7000	\$ 730	\$ 735
Copier Maintenance- Police (WC5335)	<u>Xerox</u>	**--61-7000	\$ 1,020	\$ 1,020
IT Consulting Services	InterDev LLC	**--61-9029	\$ 64,925	\$ 66,873
Building Software & Maintenance	Franklin Info systems	**--61-5507		
Emergency Notification System	<u>Blackboard Connect</u>	**--61-9114	\$ 6,798	\$ 6,600
FLEX Benefits Program Administration	PBA Inc- Professional Benefit Administrators	06-00-61-4004	\$ 2,900	\$ 2,900
Newsletter Printing	CL Graphics	**--61-2006	\$ 13,277	\$ 13,675
Pay Phones-Vhall	IBS	**--61-1004	\$ 620	\$ -
Payroll Processing	Paylocity	01-12-61-9130	\$ 8,593	\$ 8,851
Postage Meter Maintenance	Pitney Bowes	01-12-61-3501	\$ 1,591	\$ 1,639
Internet for Village Hall, PWF, and 101 Westminister	Comcast	**--61-5503	\$ 4,968	\$ 5,117
T-1 Line: Village Hall to PWF	First Communications	**--61-5503	\$ 3,440	\$ 3,543
Telecommunications Services	Call One	**--61-1000	\$ 18,600	\$ 19,160
VHall/PWF Telephone Maintenance	<u>Advanced Telecommunications</u>	**--61-1010	\$ 1,985	\$ 2,000
Website Maintenance	Basecamp Web Solutions	**--61-9118	\$ 2,000	\$ 2,000
BS&A Software Support	<u>BS&amp;A</u>	**--61-5507	\$ 13,290	\$ 13,290
<b>Public Works</b>				
Aquatic Plant Management	Clarke Aquatic Services	01-25-61-9051	\$ 7,225	\$ 7,442
Backflow Prevention Device Maint.	Bishop Plumbing	multit-accts	\$ 1,765	\$ 1,818

Professional Service Agreements				1.03
Dept/Service	Service Provider	Expense #	Cost-2017	Cost-2018
Car Wash Services	Peacock Mobil	12-01-61-9005	\$ 3,501	\$ 3,606
Civil Engineering Services	<a href="#">Gewalt Hamilton Associates</a>	01-20-61-4018	\$ 5,464	\$ 5,628
Construction Materials Testing	GMAT	01-20-61-40xx	\$ 4,371	\$ 4,502
Custodial Service - VH, PW, Spring Lk Park	Alpha Building Maintenance	multit-accts	\$ 25,764	\$ 26,537
Des Plaines River Gauge	Lake County SMC	01-20-61-9000	\$ 3,425	\$ 3,528
Elevator Maintenance - Village Hall	Otis Elevator Company	01-25-61-9023	\$ 1,800	\$ 1,854
Emerald Ash Borer Treatment	TruGreen	01-22-61-9081	\$ 7,210	\$ 7,426
Fire Alarm Testing	SimplexGrinnell	01-25-61-9019	\$ 3,759	\$ 3,872
Fire Extinguisher Maintenance	Cintas	01-25-61-9019	\$ 546	\$ 563
Fire Protection Transmitters	Inner Security Systems	01-25-61-9019	\$ 4,196	\$ 4,322
Fire Sprinkler System Maintenance	Valley Fire Protection Systems	01-25-61-9019	\$ 1,967	\$ 2,026
Fireworks Display	Johnny Rockets	01-22-61-9215	\$ 21,855	\$ 22,510
Floor Mat Cleaning-Vhall & PWF	Dustcatcher and A-Logo Mat	01-25-61-9047	\$ 1,490	\$ 1,535
Generator Maintenance - Village Hall & Utilities	Patten Industries	02-02-61-9101	\$ 13,113	\$ 13,506
Geographic Information Services	<a href="#">Municipal GIS Partners</a>	XX-XX-61-9022	\$ 63,500	\$ 72,600
GIS Software	ESRI	XX-XX-61-9022	\$ 1,653	\$ 1,708
Hazardous Tree Removal	<a href="#">Robt Kinnucan Tree Experts</a>	01-22-61-9089	\$ 106,090	\$ 109,273
HVAC Maintenance - Village Hall & Public Works Facility	Oakbrook Mechanical Services, Inc.	01-25-61-9023	\$ 18,677	\$ 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 & Parks Mowing	<a href="#">Green Acres Landscaping, Inc.</a>	multi-accts	\$ 160,980	\$ 165,809
Large Water Meter Testing	HBK	02-02-61-9030	\$ 3,387	\$ 3,489
Lift Station Preventative Maintenance (Londonderry)	Xylem TotalCare	02-02-61-9103	\$ 1,268	\$ 1,306
Leaf Disposal	KLF Enterprises	01-21-61-9006	\$ 35,320	\$ 40,618
Meter Read Center and Trimble Maintenance	Midwest Meters	02-02-61-9110	\$ 2,502	\$ 2,577
Mosquito Management	Clarke Environmental	01-21-61-9036	\$ 73,763	\$ 75,976
North Park Lighting Controls	MUSCO Lighting	01-22-61-9073	\$ 2,185	\$ 2,251
Overhead Door Maintenance	Door Systems, Inc.	01-25-61-9047	\$ 2,476	\$ 2,550
Pavement Inventory	IMS Will get new agreement	01-21-61-9045	\$ 820	\$ 844
Payment Processing Services (Lockbox)	First Midwest Bank	02-01-61-9001		
Pest Control Services	Smithereen Pest Management	01-22-61-9082	\$ 3,642	\$ 3,751
Printing Services (Utility Bill Print)	<a href="#">American Printing</a>	02-01-61-2200	\$ 18,540	\$ 19,096
Remote Payment Presentment Services	<a href="#">Mastercard</a>	02-01-61-9001		
Rock Salt	<a href="#">Morton Salt</a>	01-21-62-4002	\$ 18,645	
Rock Salt	TBD - Out-to-Bid	01-21-62-4002	\$ 16,267	
SCADA System Maintenance (Software & Service)	Baxter Woodman	02-02-61-9106	\$ 3,707	\$ 4,485
Street Sweeping	TBD - Out-to-Bid	01-21-61-9064	\$ 27,583	\$ 28,411
Tree Pruning	<a href="#">Lucas Landscaping &amp; Design</a>	01-22-61-9056	\$ 32,782	\$ 33,765
Tree Acquisition and Planting	<a href="#">St. Aubin Nursery &amp; Landscaping</a>	01-22-61-9088	\$ 53,045	\$ 54,636
Turf Fertilizer/Weed Management	TruGreen	01-22-61-9017	\$ 5,540	\$ 5,706
Uniform Rental and Cleaning	Aramark	multit-accts	\$ 3,985	\$ 4,218
Valve Maintenance (Reservoirs)	RMS Utility Services	02-02-61-9108	\$ 3,934	\$ 4,052
Valve Turning Program	ME Simpson	02-02-61-9117	\$ 12,195	\$ 12,561
Vehicle Maintenance Software	Motor All Data	12-01-63-4000	\$ 2,732	\$ 2,814
Vehicle Maintenance Software	Snap-On	12-01-63-4000	\$ 3,491	\$ 3,596
Wastehauler/Leaf Pick-Up Services	Waste Management	Franchise Services		
<b>SSA Sedgebrook</b>				
Paying Agent Fees	US Bank	20-01-61-4000	\$ 475	\$ 475
Administrative Charges	Municap	20-01-61-4000	\$ 5,500	\$ 5,500



## **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 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 the municipality is able to pay off short-term liabilities. A negative working capital means the municipality is currently unable to meet short-term liabilities with current assets (cash and accounts receivable).



## **Glossary - Nonfinancial Terms**

### **ACTUARIAL ANALYSIS:**

An annual report provided by an actuary determining the amount of funding needed for the Police Pension Fund.

### **COMMON EXPENDITURES:**

General Village expenses such as telephone, printing, duplicating and office supplies 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 105 suburban municipal police departments in the Chicago metropolitan area established to ensure effective mutual aid in times of natural disasters.

**SPECIAL RECREATION ASSOCIATION OF CENTRAL LAKE COUNTY (SRACLK):**

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 monitors and controls the water distribution and sewer collection systems.

**TAX INCREMENTAL FINANCE DISTRICT (TIF):**

A TIF is 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:**

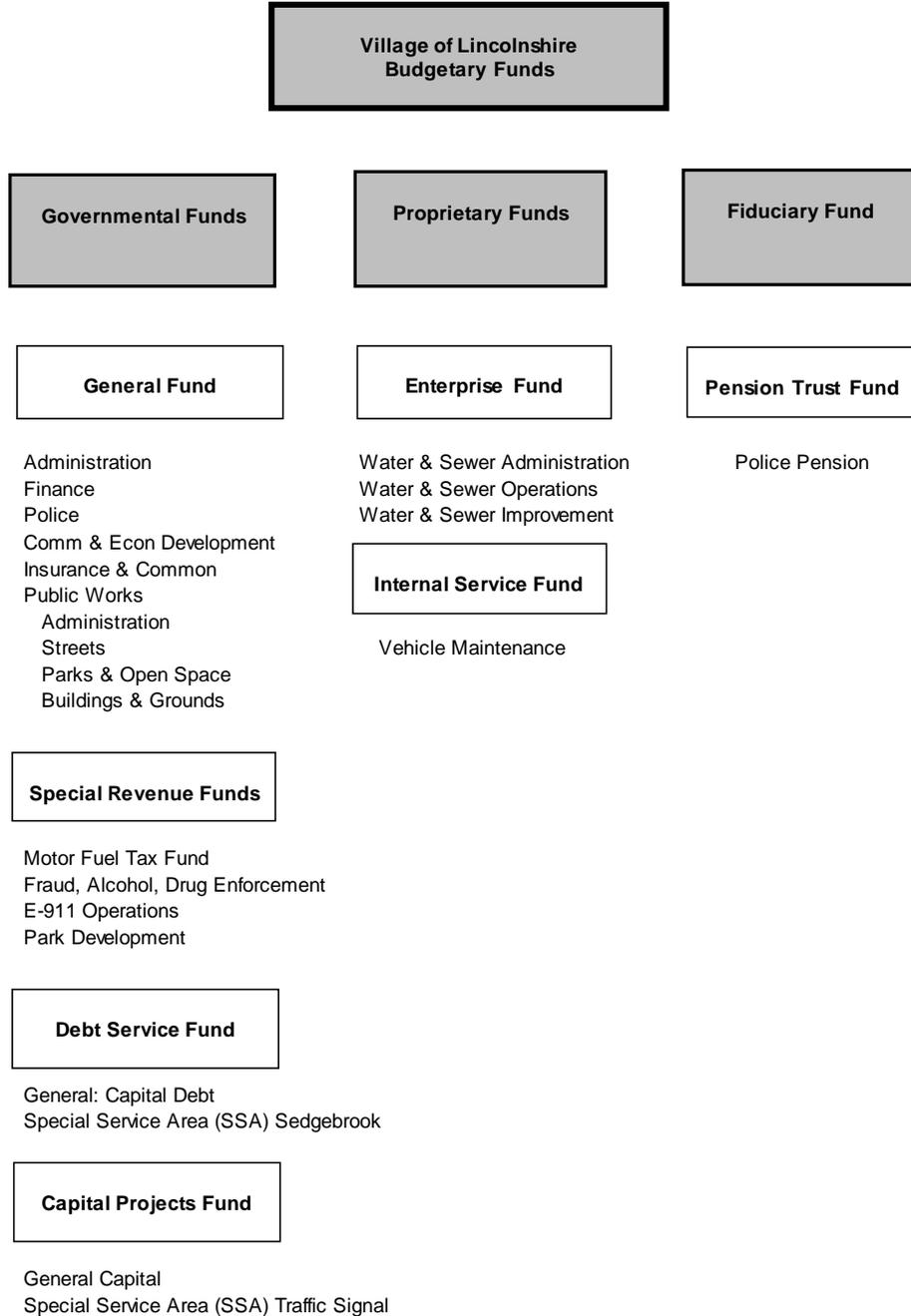
A program sponsored by the National Arbor Day Foundation providing direction, technical assistance, public attention and national recognition for urban and community forestry programs.

**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

<b>70-xxxx</b>	<b>TAXES</b>	<b>80-xxxx</b>	<b>FINES &amp; FORFEITURES</b>
70-4010	State Income Tax	80-4210	Court Fines
70-4020	Sales Tax	80-4230	Alarm Fines & Fees
70-4021	Local Home Rule Sales Tax	80-4240	Administrative Tow Fees
70-4030	Utility Tax	80-4281	Fraud Forfeiture Revenue
70-4032	Telecommunications Tax	80-4283	Alcohol Enforcement Revenue
70-4040	Room & Admission Tax	80-4285	Drug Forfeiture Revenue
70-4050	Real Estate Transfer Tax		
70-4060	Road & Bridge Tax	<b>85-43xx</b>	<b>ALLOTMENTS- GRANTS</b>
70-4070	Property Taxes		
70-4076	E911 Surcharge	<b>90-xxxx</b>	<b>MISCELLANEOUS REVENUE</b>
70-4077	E911 Wireless Surcharge	90-4410	Sale Of Surplus Property
70-4091	State Use Tax	90-4420	Tree Revenue
		90-4423	Employer Contributions
		90-4425	Employee Contributions
		90-4430	Other Income
<b>75-xxxx</b>	<b>LICENSES &amp; FEES</b>	<b>95-xxxx</b>	<b>OTHER INCOME</b>
75-4120	Liquor Licenses	95-4510	Interest Income
75-4125	Beach Tags	95-4515	Gains And Losses
75-4126	Park User Fees	95-4700	Contributed Fixed Assets
75-4130	Amusement Devices		
75-4135	Application Fees	<b>98-xxxx</b>	<b>TRANSFER IN</b>
75-4140	Engineering Fees		
75-4145	Planner Fees		
75-4150	Plan Review Fees		
75-4155	Annexation Fees		
75-4160	Building Permit Fees		
75-4165	Acreage Impact Fees		
75-4166	Forester Fees		
75-4170	Misc Licenses & Fees		
75-4180	W/S User Fees		
75-4186	Connection Fees		
75-4190	Cable Tv Franchise		
75-4191	Waste Hauler Fees		

## Chart of Accounts - Line Item Expenditures

<b>60-xxxx</b>	<b>PERSONNEL</b>	<b>8x-xxxx</b>	<b>CAPITAL ASSETS</b>
60-1xx	Regular Salaries	80-1xx	
60-15xx	Part Time Wages	80-2xx	Facilities
60-2xx	Overtime Salaries	80-21xx	Village Hall
		80-22xx	Public Works Facility
<b>61-xxxx</b>	<b>CONTRACTUAL SERVICES</b>	80-3xx	Equipment
61-1xx	Telephone	80-4xx	Furniture & Fixtures
61-2xx	Printing		Electrical upgrades
61-30xx	Equipment Maintenance		Signs
61-35xx	Equipment Lease	80-5xx	Infrastructure
61-4xx	Professional Services	80-6xx	Land & Improvements
61-50xx	Legal Notices		Parking Lots
61-55xx	Data Systems		Fencing
61-6xx	Postage	80-7xx	Vehicles
61-7xx	Duplicating Expense	80-9xx	Misc Capital Assets
61-80xx	Gas Utilities	80-90xx	Software
61-85xx	Electric Utilities		
61-87xx	Medical Insurance	<b>81-xxxx</b>	<b>Water Capital Assets</b>
61-88xx	General Liability Ins	81-1xx	
61-89xx	Deductibles	81-2xx	Facilities
61-90xx	Outside Services	81-22xx	Public Works
61-916x	Landscape Services	81-3xx	Equipment
61-95xx	Water Purchases	81-4xx	Furniture & Fixtures
61-96xx	Sanitary Sewer Charges	81-5xx	Infrastructure
61-97xx	Sewer Transmission Fees	81-6xx	Land & Improvements
		81-7xx	Vehicles
<b>62-xxxx</b>	<b>COMMODITIES</b>	81-9xx	Misc Capital Assets
62-1xx	Office Supplies		
62-2xx	Licensing Supplies	<b>82-xxxx</b>	<b>Sanitary Sewer Capital Assets</b>
62-30xx	Maintenance Materials	82-1xx	
62-31xx	Repair & Restoration	82-2xx	Facilities
62-35xx	Construction Materials	82-3xx	Equipment
62-36xx	Water Meters	82-4xx	Furniture & Fixtures
62-4xx	Snow & Ice Control	82-5xx	Infrastructure
		82-5100	Sanitary Sewer Rehab & Manhole Repairs
		82-5200	Sanitary Inflow & Infiltration Study
<b>63-xxxx</b>	<b>OTHER CHARGES</b>	82-6xx	Land & Improvements
63-1xx	Memberships		
63-2xx	Vehicle Allowance	<b>84-xxxx</b>	<b>Storm Sewer/Water Capital Assets</b>
63-3xx	Professional Development	84-1xx	
63-4xx	Publications	84-3xx	Equipment
63-5xx	Classified Advertising	84-5xx	Infrastructure
63-6xx	Uniforms	84-51xx	Storm Sewer
63-70xx	Boards & Commissions	84-53xx	Storm Water
63-81xx	Fraud Forfeiture & Explorer Post Exp	84-6xx	Land & Improvements
63-83xx	Alcohol Enforcement	84-65xx	Detention Basin
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

**64-71xx LOAN PAYMENTS**

**70-xxxx PENSION BENEFITS**

70-90xx Pension Expense  
 70-91xx IMRF Contributions  
 70-92xx Social Security Contributions  
 70-95xx Police Pension Benefits

**86-xxxx Parks Paths Capital Assets**

86-1xx Amenities  
 86-2xx Facilities  
 86-3xx Equipment  
 86-4xx Furniture & Fixtures  
 86-5xx Infrastructure  
 86-6xx Land & Improvements  
     Parking Lots  
 86-9xx 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**

88-1xx  
 88-4xx Fixtures  
 88-5xx Infrastructure  
 88-6xx Land & Improvements  
 88-9xx 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 annually reviews Pay Plan Salary Ranges. The purpose of this review is to determine if an adjustment in the Pay Plan Salary Ranges is warranted based upon prevailing fiscal conditions. The Village Manager's office makes recommendations 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 depends upon the current revenue and expenditure balance anticipated for the next fiscal year. Adjustments to the Pay Plan Salary Ranges should not to be confused with an automatic salary increase. The adjustment allows the Pay Plan Salary Ranges to remain economically consistent. Decisions to include adjustments in the Merit Pay Plan are 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	\$ 119,000	\$ 141,500	\$ 164,000	5.81%
Public Works Director	Exempt	\$ 119,000	\$ 141,500	\$ 164,000	4.85%
Finance Director	Exempt	\$ 119,000	\$ 141,500	\$ 164,000	5.49%
Community & Economic Development Director	Exempt	\$ 107,100	\$ 127,050	\$ 147,000	5.00%
Commander	Exempt	\$ 100,175	\$ 119,357	\$ 138,540	3.00%
Assistant Public Works Director/Village Engineer	Exempt	\$ 100,000	\$ 119,270	\$ 138,540	8.45%
Utilities Superintendent		\$ 88,800	\$ 105,700	\$ 122,600	4.95%
Sergeant		\$ 81,047	\$ 98,415	\$ 115,782	2.00%
Building Official	Exempt	\$ 69,100	\$ 82,050	\$ 95,000	5.00%
Village Planner	Exempt	\$ 69,800	\$ 83,300	\$ 96,800	9.94%
Economic Development Coordinator	Exempt	\$ 69,800	\$ 83,300	\$ 96,800	9.94%
Foreman (Field, Fleet, Forestry/Parks, Streets/Stormwater)		\$ 67,780	\$ 80,640	\$ 93,500	7.94%
Senior Accountant	Exempt	\$ 63,000	\$ 77,500	\$ 92,000	2.76%
Management Analyst	Exempt	\$ 56,236	\$ 66,650	\$ 77,064	4.14%
Automotive Servicer		\$ 58,800	\$ 69,825	\$ 80,850	5.00%
Administrative Assistant II		\$ 53,677	\$ 64,000	\$ 74,322	0.00%
General Maintenance Utilities		\$ 55,000	\$ 65,500	\$ 76,000	5.32%
General Maintenance Open Space		\$ 55,000	\$ 65,500	\$ 76,000	5.32%
General Maintenance Streets/Parks		\$ 55,000	\$ 65,500	\$ 76,000	5.32%
Administrative Assistant I		\$ 50,000	\$ 60,000	\$ 70,000	4.90%
Community Service Officer		\$ 49,000	\$ 58,250	\$ 67,500	4.33%
Records Clerk		\$ 45,500	\$ 54,000	\$ 62,500	2.56%
Clerk/Receptionist		\$ 44,151	\$ 52,545	\$ 60,938	0.00%

## Personnel Summary By Department – FTE

Department/Position	2012	2013	2014	2015	2016	2017	2018
	Actual	Actual	Actual	Actual	Actual	Proposed	Proposed
<b>Administration</b>							
Village Manager	1	1	1	1	1	1	1
Administrative Assistant	2	2	1	1	1	1	1
Management Analyst	0	0	1	1	1	0	0
Deputy Village Clerk-Office/Communications	0	0	0	0	0	0	0
Executive Secretary	0	0	0	0	0	0	0
Administrative Clerk	0.5	0.5	0.5	0.5	0.5	0	0
Production Assistant	0.3	0.3	0	0	0	0	0
Total	3.8	3.8	3.5	3.5	3.5	2	2
<b>Finance</b>							
Finance Director	1	1	1	1	1	1	1
Account Clerk Supervisor	1	1	0	0	0	0	0
Senior Accountant	0	0	1	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
<b>Community &amp; Economic Development</b>							
AVM/Director of Community Development	1	1	1	1	1	1	1
Building Inspector	1	1	0	0	0	0	0
Chief Building Code Administrator	0	0	0	0	0	0	0
Building Official	0	0	1	1	1	1	1
Economic Development Coordinator	0	0	1	1	1	1	1
Planner	2	2	1	1	1	0	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	0.5	0.5	0.5	0.5
Total	5.75	5.75	5.75	5.5	5.5	4.5	4.5
<b>Police</b>							
Chief of Police	1	1	1	1	1	1	1
Deputy Chief of Police	1	1	1	1	1	1	0
Commander	0	0	0	0	0	0	2
Sergeant	4	4	4	5	5	5	4
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	2	2	1.5
Records Clerk	1.8	1.8	1	2	1	1	1.5
Administrative Assistant	1	1	1	1	1	1	1
Telecommunicator Supervisor	1	0	0	0	0	0	0
Telecommunicator	4.2	4.2	4.2	0	0	0	0
Total	32	31	30.2	28	28	28	28

## Personnel Summary By Department – FTE continued

<b>Public Works</b>							
Director of Public Works	1	1	1	1	1	1	1
Assistant Public Works Director/Village Engineer	0	0	0	0	1	1	1
Superintendent-Streets & Parks	1	1	1	1	1	0	0
Superintendent-Utilities	1	1	1	1	1	1	1
Engineering Supervisor	1	1	1	1	0	0	0
Assistant to the Director of Public Works	1	1	0	0	0	0	0
Fleet Maintenance Supervisor	1	1	1	1	0	0	0
Fleet Foreman	0	0	0	0	1	1	1
Streets/Stormwater Foreman	0	0	0	0	0	1	1
Forestry/Parks Foreman	0	0	0	0	0	1	1
Facilities Manager	1	1	1	1	0	0	0
Field Maintenance Foreman	0	0	0	0	1	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	6	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	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	26.25	26.25	25.25	25.25	25.25	25	25
<b>Total All Departments</b>	<b>71.3</b>	<b>70.3</b>	<b>68.2</b>	<b>65.75</b>	<b>65.75</b>	<b>63</b>	<b>63</b>



## **A History of Lincolnshire**

The Potawatomie Indians were the first settlers in the area 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 belief, 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 attending the school. The area grew 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 faced 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 called the Cambridge Forest Association because Cambridge Lane was the only developed street at that time. This organization later became known as the Lincolnshire Community Association. The Lincolnshire Community Association became the social network for the community starting and sponsoring many of the community festivals and events held throughout the year; including Lincolnshire's annual Fourth of July celebration at Spring Lake Park.

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 commercial area includes six hotels, 26 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 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 nationally recognized Stevenson High School with an enrollment of 4,500 students.

## Miscellaneous Statistical Data

Date of Incorporation:	1957
Form of Government:	Village Board/Village 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	311
Education – Attendance Centers	4
Education – Number of Teachers	476
Education – Number of Students	5,927
Water & Sewer Enterprises Number of Consumers: Average Daily Consumption (million gal/day): Miles of Water Mains: Miles of Sanitary Sewer Mains: Storage Capacity (million gallons):	2,472 1.31 67 45 4.6
Employees Full-time: Part-time: Seasonal:	66 7 20

<b>Election Year</b>	<b>Number of Registered Voters</b>	<b>Votes Cast in Last Municipal Election</b>	<b>% Registered Voters Voting in Last Municipal Election</b>
April 4, 2017	5,430	741	13.65%
April 7, 2015	5,220	227	4.34%
April 9, 2013	5,300	315	5.94%
April 5, 2011	5,292	961	18.18%

## Building Permits

Year	Number	Permit Fees	Construction Value
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
2017	624	\$6,006,342	\$62,859,624.00

## 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:**

	<b>1980 Census</b>	<b>1990 Census</b>	<b>2000 Census</b>	<b>2010 Census</b>	<b>Compare 2010 to 2000</b>
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%
<b>Total</b>	<b>4,151</b>	<b>4,931</b>	<b>6,108</b>	<b>7,275</b>	<b>19.1%</b>
Number of occupied households	1,185	1,682	2,134	3,396	59.1%

Source: United States Census Bureau

**Ten Largest Property Taxpayers:**

<b>Taxpayer</b>	<b>Property</b>	<b>2016 Assessed Valuation</b>	<b>Percentage of total Assessed Valuation</b>
ARC ACLSH IL001 LLC	Office Buildings	17,214,592	2.75%
GA Tri-State Office Park, LLC	Office Buildings	15,231,063	2.43%
Lincolnshire Senior Care LLC	Retirement Community	14,712,946	2.35%
Van Vlissingen & Company	Office Buildings	11,191,379	1.79%
Property Tax Unit- N16WC	Office Buildings	6,638,883	1.06%
Cole of Lincolnshire IL LLC	Office Buildings	6,150,809	0.98%
Griffin Lincolnshire Essential		6,048,077	0.97%
Medline Industries	Office Buildings	5,743,609	0.92%
CFNX Lincolnshire LLC	Commercial/Retail	5,475,834	0.88%
LA-RFMBG Lincolnshire, LLC	Hotel	<u>5,133,679</u>	<u>0.82%</u>
	<b>Total</b>	<b>\$95,540,871</b>	<b>12.20%</b>

Source: Vernon Township Assessor

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