



**2019
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 go into one big "pot" or treasury to be paid out as government officials direct. Governmental accounting recognizes, when officials approve a new source of revenue such as a tax, fee or surcharge, it is usually for a specific purpose - building roads, emergency relief, economic development, etc. - and such funds should be kept for that specific purpose. Funds for specific activities should not be "commingled" with money for other governmental purposes. Revenue sources are recorded in separate accounts or funds, and they cannot be used outside the specific fund without a disclosed accounting entry.

The primary purpose of a municipal government is to provide services not provided by the private sector. Citizens commonly look to government to regulate potentially harmful activities, or activities they want performed according to community standards; like building regulations or speed limits. Traditional public service activities, such as public safety, street maintenance and building inspection, are usually paid from a government's General Fund, or the fund which receives all revenues which have not been specifically designated to another purpose.

In the Village of Lincolnshire budget, there are budget entries for eleven (11) 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 sanitary 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 Sanitary Sewer Improvement Fund. Besides user fees, the primary source of revenue in this fund are water and sanitary sewer connection fees - a fee paid when new homes and office buildings connect to the Village water and sanitary 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 and maintenance, 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 incorporating those projects identified in 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 Sanitary 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 or Finance Director/Treasurer, Michael Peterson at 847.913.2303 or mpeterson@lincolnshireil.gov.

Village Manager's Budget Letter

MEMORANDUM

To: Lincolnshire Residents
Mayor Brandt
Village Board of Trustees

Date: January 1, 2019

From: Brad Burke, Village Manager

Subject: Fiscal Year 2019 BUDGET HIGHLIGHTS

On behalf of the Village staff and management team, I am pleased to submit the approved Village of Lincolnshire 2019 Budget. The approved budget covers the Village's fiscal year period from January 1, 2019 through December 31, 2019.

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 prepared for the Fiscal Year 2019 (FY19) budget, Village staff retained this mindset with concurrent consideration of economic circumstances to effectively and efficiently match resources with 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.

The past years have shown economic improvement in some categories of revenues. When confronted with significant sales tax reductions in 2017, the Village Board responded by implementing an additional 0.50% Home Rule Sales Tax and 1.00% Food & Beverage Tax. Village staff continues to take a conservative approach when developing the annual budget. The approved budget reflects an increase in personnel by one part-time internship position in the Administration Department. However, no new full-time position or programs and services are included in the 2019 Budget.

The Village of Lincolnshire continues to see the effects of an uneven and slow economic recovery, reflected in flat or stagnant revenue growth in many revenue sources. Slow return to a growth economy requires the Village make difficult spending choices to maintain high-quality core services while simultaneously 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 delay expenditures to future years when costs are often higher and addressing the need can become an emergency.

Additionally, the continued uncertainty of the State of Illinois fiscal circumstances present ongoing concerns regarding the potential for State-mandated property tax freeze as well as delays in – or loss of – State-shared revenue.

The Mayor and Board of Trustees adhere to 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 FY19 Budget reflects cuts or near flat year-over-year expenditures in a majority of line items. The FY19 Budget also demonstrates a continued commitment to addressing Village infrastructure needs and not deferring much-needed investments to future years. With one full

year 0.50% Home Rule Sales Tax and 1.00% Food & Beverage Tax in effect, General Fund revenue forecasts for 2019 are expected to return to pre-2015 levels.

The Village Board and staff work to create a budget reflective of community goals and objectives and responsive to changing fiscal pressures from required capital investment to State budget uncertainty. The FY19 Budget, prepared by the management team, reflects staff's commitment to working cooperatively with the Village Board to implement strategies to maintain Lincolnshire's positive financial condition while providing excellent services to residents.

BUDGET FORMAT

As in recent years, the FY19 budget maintains a strategic approach to 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 FY19 Budget represents the sixth fiscal year of this new format, making it easier for direct year-over-year comparisons.

The budget is broken down into several divider tabs. The tabs separate the budget into different subject areas including: organizational information; 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; budget for the other (minor) funds of the Village; capital projects for Lincolnshire's capital improvement program; and supplementary information. Each fund is separated by a tab divider sheet, and each operating area includes a program summary outlining significant changes for the budget. The FY19 Budget also includes a comprehensive, detailed spreadsheet of all Professional Service Agreements for each operating area of the Village. This document is found in the Supplementary Section of the budget.

BUDGET HIGHLIGHTS

The FY19 Budget meets the following objectives.

- The FY19 Budget reflects the **transfer** of General Operating Fund **existing reserves** to the Water & Sewer Improvement Fund (**\$1,011,945**) to cover the cost of equipment and infrastructure improvement planned in 2019. The budget continues the Village's historical approach to funding needed capital expenses from accumulated reserves.
- The FY19 Budget **maintains the Village's General Fund unrestricted fund balance** at the reserve fund policy of 75% of operating expenditures.
- The FY19 Budget reflects debt service payments only related to the Sedgebrook Special Service Area.
- 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 FY19 are a result of projects identified as part of the annual update to Lincolnshire's 10-Year Capital Plan. The annual update was approved by the Village Board on July 30, 2018. A copy of the approved plan can be found in the Capital Improvement Program Tab for reference to spending on projects in outlying years.

- The FY19 Budget provides \$5,485,500 for capital funding of critical infrastructure improvements, needed equipment, and engineering services including:
 - **Facilities**
 - Roof replacement of the East Side Reservoir (\$100,000)
 - Construction of an emergency access driveway to/from Village Hall along Route 22 (\$125,000)
 - Repairs to soffits at both Village Hall and Public Works (\$60,000)
 - **Equipment**
 - Replacement of skid steer (\$90,000)
 - Purchase of new small asphalt pavement roller (\$20,000)
 - **Storm Sewer & Storm Water**
 - Ditchline/detention engineering and construction services from Queensway to the East Side Reservoir (\$412,000)
 - Professional services to study the Village's storm sewer capacity (\$150,000)
 - Detention basin engineering and construction throughout the Village (\$50,000)
 - Annual storm sewer lining project (\$20,000)
 - **Parks**
 - Forestry activities related to tree placement (\$50,000) – **Via Tree Bank Funds**
 - Path Improvements - Riverwoods Road west aide (\$30,000)
 - Path Improvements - Westminster Road (\$26,000)
 - North Park parking lot resurfacing (\$150,000)
 - North Park tennis court resurfacing (\$35,000)
 - North Park covered outdoor storage (\$60,000)
 - Spring Lake Park shelter painting (\$15,000)
 - Milwaukee Avenue corridor enhancement path project – east side (\$325,000)
 - Various bike path resurfacing work carried over from 2018 (\$250,000)
 - **Park Development Fund** – Fiscal Year 2017 realized major contributions to the Park Development Fund as a result of impact fees required from the 444 Social luxury rental apartment project (\$1,514,000). A second installment of required park donations for 444 Social, and the donation related to the Camberley Club townhome development resulted in nearly \$1 million in additional park donations by the end of Fiscal Year 2018. The FY19 Budget reflects the final 444 Social park development contribution in the amount of \$616,000. The Park Development Fund budget for 2019 reflects a \$991,000 transfer to the General Capital Fund to offset the cost of various park and path projects planned for 2020.
 - **Roadways**
 - Preliminary engineering for Fox Trail and Pheasant Row (\$75,000)
 - Road reconstruction for Fox Trail and Pheasant Row (\$345,000)
 - Preliminary engineering for Brampton East, Stafford, Brampton Courts, and Abbey Road (\$100,000)
 - **Vehicles**
 - Replace and outfit three police vehicles (\$159,000). Two vehicles funded via General Capital Fund and one vehicle via the Fraud & Forfeiture Fund.
 - The FY19 Budget reflects **an increase of 0.5 personnel**. The new part-time intern position will work out of Village Administration to provide support in executing various special projects and day-to-day activities. The 2019 Budget also reflects the re-assignment of a police officer position

to fill a second school resource officer position at Stevenson High School. The budget reflects 57 full time employees and seasonal and part-time/seasonal personnel totaling 6.75 full-time equivalents (FTE) for a total of 63.75 FTE.

- The FY19 Budget provides for **no property tax rate increase** for property owners. However, the budget does reflect the third year of the inclusion of a Police Protection line item to the levy. The levied amount for Police Protection is \$1,580,000 and is intended to allow the Village to “capture” new growth in equalized assessed valuation over the previous year.

FINANCIAL SUMMARY

In 2018, a number of key revenues performed above budget. The 2018 Budget is expected to close out the year with \$480,000 more in General Fund revenues than budgeted. Significant increases in revenue were seen in Real Estate Transfer taxes due to the sale of the Sedgebrook residential community and the Medline site at the northwest corner of Route 22 and I-94. This is the largest component of revenue performing above budget and is one-time revenue only. A summary of these key General Fund revenues performing above budget are listed below:

Sales Tax (General and Home Rule)	\$ 86,000
Real Estate Transfer Tax	\$ 387,000
Room & Admission Tax	\$ 60,000
Plan Review Fees	\$ 28,000
Building Permit Fees	\$ 65,000
TOTAL	\$ 626,000

In FY19, revenues for all funds total \$26,661,226 and **expenditures** total \$27,356,321. For Fiscal Year 2019, the Fiscal Year Budget reflects the transfer of \$1,837,594 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 \$7,254,263 at the conclusion of FY19. This represents a 75% projected reserve balance of annual operating expenses as of December 31, 2019 which meets the Village’s 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**, excluding transfers to fund requested capital and pension contributions, are contemplated to be \$10,231,806. This compares to budgeted General Fund expenditures (with transfers and debt service) projected for Fiscal Year-End 2018 in the amount of \$10,346,962.

GENERAL FUND

Revenues have been conservatively budgeted again this year and are largely based upon estimated revenues for 2018. Staff has noticed better results in the Building Permits and Real Estate Transfer Tax during 2018. Based upon these results, the 2019 Budget reflects some tax revenues to be slightly higher than the 2018 Budget; however, a majority of revenue lines do remain flat for the 2019 Budget year.

Operating expenses (less transfers) total \$10,231,806. This is a \$115,156 (1.11%) decrease from the approved 2018 General Fund – Operating budget. Compared to the 2018 budget, operating costs for the 2019 budget reflect a decline across the following departments/divisions: Police; Community & Economic Development; Public Works Streets & Stormwater; and Public Works Forestry & Parks. Other departments/divisions reflect minimal increases compared to the 2018 Budget. The budget does

include a proposed merit increase in salaries equal to a maximum of 3% adjustment, and the average increase across the organization for non-sworn personnel is expected to be 2.5% - 2.8%.

The Insurance & Common Budget in the General Fund reflects a 5.95% increase for 2019 compared to the 2018 Budget. The primary driver of this increase is due to a 10.5% increase in health insurance premiums the Village's medical insurance provided through the North Suburban Employee Benefits Cooperative. This increase is effective January 1, 2019.

The budget reflects the Police Department staffed at fully authorized levels for police officers as well as the inclusion of an additional police officer related to a second School Resource Officer at Stevenson High School.

WATER AND SEWER FUND

Revenues are based upon 402 million gallons of water sales. The Fiscal Year 2019 Budget provides for an 8.3% increase in the fee for water and sanitary sewer service 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 and pay sanitary sewer processing. Highland Park has increased its charge for the Village to purchase water 15% effective January 1, 2019, and Lake County planned to increase its charge for sanitary sewer processing services 2% the first of the year. The combined residential water and sewer rate is to increase from \$12.89 to \$13.95 or a \$0.97 per 1,000 gallon of water purchased increase.

Water & Sewer Fund Administrative costs, less transfers to the Water & Sewer Improvement Funds, are to decrease 3.2%. Water & Sewer Operation costs, less transfers, are to increase 7.49% for Fiscal Year 2019.

For the Water and Sewer Fund at the beginning of Fiscal Year 2018, the **unrestricted net position** was \$1,910,776, which is equal to just over 5.5 months of operating expenses. The 1/1/2019 projected unrestricted net position based upon the approved FY19 Budget is expected to be \$1,428,092 or 32% of annual operating expenses in the fund. The policy is to maintain 20% or at least two (2) months in reserve. The FY19 Budget meets the Villages fund balance policy for the Water & Sewer Fund.

WATER AND SEWER IMPROVEMENT FUND

Staff projects \$150,000 in direct revenues from connection fees. This amount represents connection fees due to continued residential construction related to the Camberley Club, Lincolnshire Trails, and Manors of Whytegate developments. Connection fees related to the new office/warehouse facility for Heathrow Scientific and Daigger Scientific are also accounted for as revenues for 2019.

Water and Sewer capital improvements total \$2,474,000. The majority of these expenditures are related to:

- Replacement of the East Side Reservoir generator (\$175,000)
- Queensway Crosstown Water Main Project construction (\$1,410,000)
- Riverwoods Crosstown Water Main Project design (\$120,000)
- Emergency Water Interconnect Construction (\$285,000)

OTHER FUNDS

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 Fox Trail, Pheasant Row,

Fairfax, and Deer Run. The revenues are based upon our population and estimated future per capita revenue provided by the Illinois Municipal League.

The **Police Pension** Board requested a 2019 contribution of \$855,000 to the **Police Pension Fund**. Funds for the Police Pension Fund contribution come from the Village's annual property tax levy. The annual request is based upon the following actuarial assumptions: 23 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 2018, the Village received \$897,000 in park donations for the 444 Social apartment project and \$192,288 for the Camberley Club development. The Village is restricted in the types of expenditures using Park Development funds. The 2019 Budget contemplates park donation revenue totaling \$616,000 as the final contribution related to the 444 Social project. The Park Development Fund budget reflects a transfer in the amount of \$991,000 to the General Capital Fund to pay for various park and path projects planned for 2019.

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, enacted in June 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. All carriers are required to remit the 9-1-1 surcharge directly to the Illinois State Police.

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, 2019.

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 passage of an annual 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 consider comments and suggestions from the public at the outset of the process. The first such meeting concerning the FY 2019 Budget was held September 10, 2018.

Following September 10, 2018 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. 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. 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 and police protection. 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 Sanitary 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 Sanitary Sewer Fund. Compensated absences (accrued but unused sick leave) are treated slightly different in the budget and in the CAFR. The CAFR shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.



2019 Budget Calendar / Approval Schedule

Date/Time	Event	Purpose
07/09/2018	Village Board Budget Discussion/Guidelines Goals Discussion	Goal Setting / Prioritization
07/09/2018	Presentation of Long-Term Capital Plan	Village Board Update Capital Planning
07/10/2018	Finance Distributes to Department Managers: <ul style="list-style-type: none"> • Operating Budget Worksheets • Capital Improvement Worksheets • Professional Services Agreements List • Performance Indicator/Metric Worksheets • Program Activity Summaries 	Operating Budget Development
07/20/2018	Personnel Change Requests to Village Manager	Operating Budget Development
07/23/2018	Presentation of 5-Year Financial Forecast	Village Board Update Financial Planning
08/01/2018	2019 Departmental Goals and Objectives Due to Village Manager	Goal/Objective Development
08/01/2018	Capital Improvement Program Worksheets Due to Village Manager	Capital Improvement Program Development
08/01/2018	Letters Sent to Lincolnshire Organizations Regarding FY2019 Budget Process	Operating Budget Development
08/01/2018	Budget Article Completed for Fall Newsletter	Operating Budget Development
08/08/2018	Village Manager Obtain Questions / Comments from Staff – During Employee Council	Obtain Comments / Requests
Week of 08/06/2018	Village Manager Reviews Capital Improvement Worksheets & Returns to Department Managers with Comments	Capital Improvement Program Development
08/17/2018	Following Budget Components Due to Village Manager <ul style="list-style-type: none"> • Operating Budget Worksheets • Professional Services Agreement List • Performance Indicators/Metrics Program Activity Summary Sheets due to Finance Director	Operating Budget Development
08/31/2018	Finance Director Distributes First Draft Budget to Department Managers and Village Manager	Operating Budget Development
09/10/2018	Special Committee of the Whole Meeting	Mayor & Board of Trustees Receive Comments/Suggestions from Organizations and Residents

Date/Time	Event	Purpose
Weeks of 09/03/2018 09/10/2018	Department Manager meetings with Finance Director and Village Manager	Review Operating and Capital Improvement Program Budget and Professional Services Agreement List
09/21/2018	Department Managers Return Draft Budget with Comments to Finance	Operating Budget Development
Week of 09/24/2018	Budget Workbook Revisions Made	Operating & Capital Improvement Program Budget Development
10/04/2018	Budget Workbooks Delivered to Mayor and Board of Trustees	Distribution of Proposed Budget
10/04/2018	Public Copies of Budget Workbooks at the Village Hall, Library and Online	Public Review of Budget
Weeks of 10/09/2018 & 10/15/2018	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees Review Budget
10/22/2018	Committee of the Whole Meeting	Public Comment on Proposed Budget
Weeks of 10/29/2018 & 11/05/2018	Special Committee of the Whole Budget Meetings (As Needed)	Mayor and Board of Trustees Review Budget
Week of 11/05/2018	Final Budget Revisions Made by Village Manager/Finance Director	Operating & Capital Improvement Program Budget Development
Week of 11/12/2018	Department Managers Review/Update Year-End Projections and Recommend Project Carryover Amounts	Operation & Capital Improvement Program Budget Development
11/21/2018	Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
11/21/2018	Public Copies of Final Budget at the Village Hall, Library, and Online	Public of Review Budget
11/26/2018	Village Board Meeting	Adoption of FY 2019 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 infrastructure 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 2019, 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 pension contributions to the Village of Lincolnshire Police Pension Fund, Illinois Municipal Retirement Fund, and FICA.

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. The first step involves presentation and analysis of the proposed capital project at the individual departmental/Village Manager level. The

second steps 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 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. The first type of revenue consists 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. The second type of revenue consists 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 development 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 (i.e., 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 (i.e., capitalized and depreciated): buildings, furniture and 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 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 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 with 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 with 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 ensure 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 (e.g., 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 Unfunded Actuarial Accrued Liability (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.

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

- *Payroll Growth*: None assumed. Level dollar amortization.
- *Mortality*: RP-2000 Combined Healthy Mortality with a blue collar adjustment, projected to current year using Scale BB.
- *Disabled Mortality Rate*: RP-2000 Disabled Retiree Mortality, projected to the current year using Scale BB.
- *Disability Rate*: 70% of the disabilities are assumed to be in the line of duty. 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:* Property Tax Receipts will be direct deposited from the Lake County Treasurers Office to the Lincolnshire Police Pension Fund
- *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 30 ILCS 235 and 5 ILCS 220-15 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. 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, at all times, to 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)



The Lincolnshire Way Employee Values

A model Lincolnshire employee should strive to be the best employee each and every day and holds coworkers accountable for promoting these values.

The model Lincolnshire employee possesses the following eight core values: Self-Motivated, Team Member/Player, Positive Attitude, Integrity and Ethical, Compassionate, Progressive, Value as a Team Member and Contributor to our Community. Each value helps Lincolnshire's team grow and fosters an intrinsically positive culture each and every day. Our positive culture bleeds over into daily interactions with coworkers, the public, residents and all areas of community interaction.

Each value and definition are below:

<i>Core Value</i>	<i>Defined</i>
<i>Self-Motivated</i>	A team player with the ability and motivation to do something sparked by one's own self-interest, self-worth and inner strength without needing encouragement or guidance.
<i>Team Member/Player</i>	A team player that shows genuine commitment to the cause. They quickly and easily adapt, are confident, reliable and responsible. A team player actively listens, shares positive opinions, is always ready to help, supports and respects others, takes a problem-solving approach, and is willing to adapt his/her point of view for the greater good.
<i>Positive Attitude</i>	<p>A positive attitude is characterized by displaying certainty, acceptance and affirmation. Being respectful, responsible, impartial, self-assured and non-critical at all times, both internally and externally.</p> <p>A positive team member goes above and beyond, does the right thing, emphasizes what is good, learns from their mistakes and maintains perspective. They maintain virtuous thoughts and expel negative thoughts. They are honest no matter the consequences, avoid aimless and meaningless talks, learn to connect with people around them and accept them for who they are, as opposed to criticizing them. They provide the very best service to their Department, the Community and the Village.</p>

<i>Integrity and Ethical</i>	<p>Having integrity in the workplace means approaching our job with honesty and strong morals. Employees with integrity demonstrate good character and ultimately do the right thing even when no one is watching. Being ethical means a person has high morals and does the right thing in accordance with all Village rules and regulations.</p> <p>It is paramount in our profession to have integrity and high ethical standards because we serve the public, and they give us the authority to do our jobs.</p>
<i>Compassionate</i>	<p>Being a compassionate team member is having empathy for others and attempting to understand other people's situations in life and responding accordingly.</p>
<i>Progressive</i>	<p>We strive to forward the mission of the Village with a progressive mindset. Our Village strives to recruit well-qualified team members, spread an atmosphere of excellence, have clear organizational values, and maintain low turnover. We promote constructive conflict resolution and a culture which minimizes office politics, instills a high level of trust and invests in training.</p>
<i>Value As A Team Member</i>	<p>Our Village operates with the common understanding that each employee is valued both as an individual and as part of a team. Each individual's participation helps the team function and advances the mission of the Village. Each team member will be evaluated with realistically measured goals and positive communications and mentoring between the employee and supervisors. What we do matters, and we should all contribute to the success of the Village's mission.</p>
<i>Contribute to Our Community</i>	<p>All team members are friendly, respectful and responsive to citizen needs. Employees express empathy to the situations or problems of community individuals and coworkers and provide resources to help. Be visible and offer a sense of service and responsiveness to those seeking assistance or needing support. Have a customer service orientated mindset and go the extra step and follow up when appropriate and in a timely manner.</p>



Fiscal Year 2019 Goals

All Village Departments

- **Vehicle Leasing Initiative:** Investigate multiple leasing options for all Village vehicles in the areas of Administration, Community and Economic Development, Police, and Public Works. Work with departments to evaluate the program and identify if it is beneficial for the Village to pursue.
- **Finalize Technology Strategic Plan:** The GovIT Consortium completed a 3-Year Strategic Plan in 2018. Work with Village's information technology provider to update long-term technology plan to reflect both GovIT Consortium strategic plan priorities and incorporate Lincolnshire specific information technology initiatives into a single plan.
- **Update Performance Evaluation Tool:** Work with all departments to review existing performance evaluation tool and update as necessary. Ensure performance evaluation document reflects the Lincolnshire Way set of values. Train all supervisors on performance evaluation best practices.
- **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.
- **Continue Work with Northern Illinois Benchmarking Cooperative:** Continue work with members of the Northern Illinois Benchmarking and University of Illinois at Chicago on Year Two of benchmarking Police Department services. Work with Cooperative on incorporating Lincolnshire-Riverwoods Fire Protection District in Year Two.
- **Communication Policies & Procedures:** Draft and implement formalized communication policies and procedures to promote appropriate, timely, and standardized communication with internal and external stakeholders. Assign departmental delegates capable of updating social media/website as community events happen.
- **Ongoing Comprehensive Fee Review:** Focus review on Connection and Permit fees for all departments.

- **Complete a Comprehensive Review of Subdivision Regulations:** Recommend updates to Title 7 Subdivisions and Land Development Chapter of the Lincolnshire Village Code as necessary.
- **Comprehensive Facilities Master Plan:** Develop comprehensive detailed capital improvements plans for the Public Works facility. Complete facilities master plan for Village Hall (started 2018). Incorporate results into 10-Year Capital Improvement Plan to better reflect the financial needs of the Village's facilities.

Administration

- **Develop Village of Lincolnshire Strategic Plan:** Work with Village staff, elected officials and stakeholders on creation of Lincolnshire strategic plan and update to Village mission statement. Facilitate planning process to explore community strengths, weaknesses, opportunities, and threats to build an action plan and address long-term Village needs.
- **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.
- **Document Management:** Research, recommend, and implement formal document management system to integrate with new enterprise software system if cost effective.

Community & Economic Development

- **Community Enhancement Program Improvements:** Complete community enhancement program improvements pertaining to code enforcement and property maintenance standards including public education, standardized enforcement processing, and increasing the use of technology for field work.
- **Create Formal Volunteer Program:** Develop program guidelines/procedures to solicit and manage volunteers for all Village special events. Increase participation of religious organizations in community events to provide volunteer support.
- **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 Development of Zoning/Design-Oriented Regulations to ensure Residential Character/Integrity:** Finalize bulk regulations of all Residential Zoning Districts to ensure Village vision is met and analyze the necessity of varying degrees of design-standards/review to support preservation of residential character.
- **Increase Reporting on Economic Development Activities:** Continue to execute on the priorities outlined in the Lincolnshire Economic Development Strategic Plan and improve reporting on activities and accomplishments.

Finance Department

- **BS&A Financial Forecast Component:** Research advantages/disadvantages to implementing the BS&A financial forecast component, including importing data to the existing spreadsheets used in the development of the five-year financial forecast.
- **Debt Restructure/ Refinance:** Refinance SSA Sedgebrook bonds if savings justify issuance.
- **Fraud Awareness Training:** Prepare Fraud Awareness Training program and present to staff. Management and purchasing staff should understand the importance in preventing and detecting fraudulent disbursements. Enhance Lincolnshire's opportunity to receive grant funds with Fraud Awareness Training compliance.
- **Insurance Broker Services:** Prepare RFP for multi-year insurance broker services and execute contract.
- **Local Government Debt Recovery (LGDR):** Complete LGDR application process and deploy LGDR program for Lincolnshire's police tickets.
- **Time and Attendance aka Scheduling Software:** Review possible alternative software to improve schedule reporting. The solution must interface with existing Paylocity payroll system.
- **Utility Tax Audit Services:** Provide assistance and necessary data to utility tax audit service provider. Analyze findings and execute appropriate collection efforts.

Police Department

- **Develop Departmental Communication Strategy:** Develop a comprehensive communication strategy for engaging residents regarding emergencies, special events, and items of public interest.
- **Oversee Dispatch Transition:** Complete the transfer to the new police dispatch center.
- **Resources/Schedule:** Implement and assess the new 10-hour patrol scheduling format.
- **Records Section:** Review all police records functions to improve the quality and efficiency of services.
- **Develop Recommendation and Implementation Plan for Body-Worn Camera Technology:** Report and recommend to the Village Board Implementation Plan for body-worn camera technology.

Public Works

- **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 Professional Development training throughout Public Works and encourage certifications in multiple areas.

- **Increase Use of GIS/Mobile Technology:** Work with GIS representatives to identify and implement ways to utilize GIS technology within the Public Works Department with a goal of increasing efficiency. Conduct multiple GIS related training sessions throughout the year. Investigate the potential use for GIS-based Asset Management as it relates to each division of Public Works.
- **Comprehensive Pavement Preservation Plan:** Develop a pavement preservation plan for residential and corporate center streets based on information gathered during the 2018 pavement analysis project. Establish the expectations for how long pavements should last and different treatments that can be utilized (e.g., crack sealing, micro surfacing, patching) to maintain the pavement conditions in a satisfactory condition until they can be rehabilitated as part of a capital improvement project.
- **Evaluate Athletic Field Usage Policy/Fees:** Continue to evaluate the Village's current Athletic Field Usage Policy and Fee's related to this policy. Evaluate the affiliate approval process and make changes as needed. Implement any identified changes as necessary including fee changes and/or Village Code Amendments.
- **Village Sign Replacement Initiatives:** Research all streets and/or parks signs, posts, lights and make recommendations on replacement and/or update as a result of the Village branding initiative. Include recommendation for parks entrance signs and entry way signs within 10-Year Capital Improvement Program.
- **Work with Park Board on Possible Update to Recreation, Parks, Paths & Open Space Master Plan:** 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 into Commercial Downtown area.
- **Emergency/Backup Water Interconnect:** Finalize design and bid work for Emergency Water Supply connection to Village of Buffalo Grove. Develop intergovernmental agreement with Village of Buffalo Grove for recommendation and approval by Village Board.



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 Julie Harms Muth	2019
Trustee Gerard Leider	2021
Village Clerk Barbara Mastandrea	2019
Village Treasurer Michael Peterson	N/A

Appointed Boards

Architectural Review Board

Cherise Kennerley, Chairman	2021
Mike McCall	2021
Paul Orzeske	2021
Eric Tapia	2021
Howard Baskin	2020
Todd Jensen	2020
Brian Santosuouso - Alternate	2019

Park Board

Ken Borgerding, Chairman	2021
Lee Campbell	2020
Kai Zhou	2020
Michael Brouillard	2021
Suzi Siegel	2019
Sandra Wright	2021
Lee Fell	2021
Michael Blasek - Alternate	2019

Police Pension Fund Board

Steven Lee, President	2019
Mickey Herst	2020
Adam Hyde	N/A
Patrick Quillinan	N/A
Jamie Watson	N/A

Zoning Board

Brian Bickhoff, Chairman	2020
Gary Kalina	2019
Christine Udoni	2019
Bryan Hersh	2020
Rana Hashemi	2021



Management Team

Bradly J. Burke
Village Manager

Bradford H. Woodbury
Public Works Director

Ben Gilbertson
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

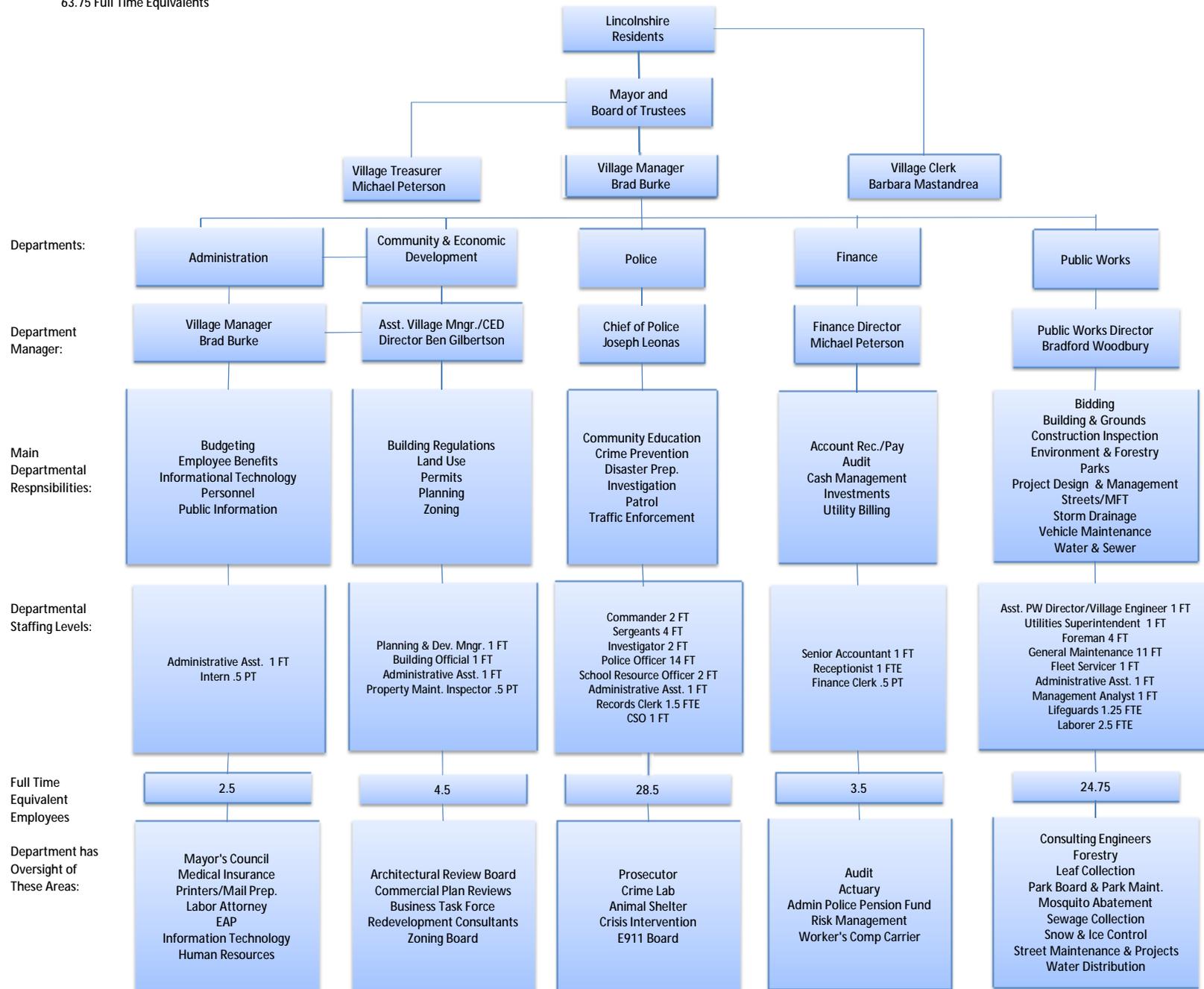
Kim Covelli, Commander
Jamie Watson, Commander
Sarah Maciareillo, Administrative Assistant

Public Works

Walter Dittrich, Assistant Public Works Director/Village Engineer
Terry Hawkins, Utility Superintendent
Tim Baynon, Forestry/Parks Foreman
Josh Biddinger, Field Maintenance Foreman
Matt Liewehr, Fleet Foreman
Josh Markham, Streets/Stormwater Foreman
Marc Facchini, Management Analyst
Emily Land, Administrative Assistant

57 Full Time Employees
 6.75 Part Time or Seasonal Employees
 63.75 Full Time Equivalents

Village of Lincolnshire
 Organizational Chart
 12/31/2018



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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 eleven (11) 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 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
General Fund	\$ 11,877,274	\$ 12,202,829	\$ 12,465,560	\$ 12,944,290	\$ 12,626,340
Water & Sewer Fund	\$ 4,565,727	\$ 6,446,466	\$ 4,585,000	\$ 4,590,433	\$ 5,235,000
Water & Sewer Improvements Fund	\$ 886,060	\$ 2,697,970	\$ 1,509,795	\$ 1,457,357	\$ 1,970,390
Motor Fuel Tax Fund	\$ 193,461	\$ 189,972	\$ 187,400	\$ 193,500	\$ 184,320
Police Pension Fund	\$ 2,402,551	\$ 3,846,899	\$ 1,200,000	\$ 1,267,350	\$ 1,235,960
Fraud, Alcohol, Drug Enforce Fund	\$ 8,285	\$ 18,345	\$ -	\$ 6,750	\$ -
Vehicle Maintenance Fund	\$ 490,370	\$ 464,700	\$ 476,800	\$ 326,800	\$ 481,710
E911 Fund	\$ 290,188	\$ 205,697	\$ 308,800	\$ 340,040	\$ 340,050
Park Development	\$ 258	\$ 1,516,505	\$ 236,100	\$ 1,048,420	\$ 624,500
SSA Sedgebrook	\$ 1,180,291	\$ 1,181,987	\$ 1,180,200	\$ 1,182,200	\$ 1,185,070
General Capital Fund	\$ 6,200,642	\$ 1,118,808	\$ 1,717,740	\$ 2,272,326	\$ 2,777,886
TOTAL	\$ 28,095,107	\$ 29,890,178	\$ 23,867,395	\$ 25,629,466	\$ 26,661,226

Expenditure Summary by Fund

Fund	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
General Fund					
Administrative Services	276,645	288,244	302,990	291,300	337,520
Finance	268,056	324,366	331,285	327,810	340,290
Police	3,910,796	4,113,530	4,332,435	4,014,010	4,181,210
Community & Econ. Development	835,438	1,022,135	1,052,920	984,160	1,017,020
Insurance/Common Expenses	1,262,574	1,325,595	1,539,625	1,295,890	1,631,220
Public Works					
Administration	218,724	238,618	254,407	264,830	255,170
Streets	1,118,470	1,148,210	1,274,375	1,220,840	1,244,790
Parks & Grounds	1,338,022	1,362,747	1,391,085	1,303,160	1,345,730
Buildings	118,659	122,673	131,300	116,024	147,120
Debt & Transfers	6,722,373	2,093,174	1,700,000	3,172,326	1,837,591
TOTAL	\$ 16,069,757	\$ 12,039,292	\$ 12,310,422	\$ 12,990,350	\$ 12,337,661
Water & Sewer Fund					
Administration	1,079,552	981,094	908,680	910,910	1,285,930
Operations	3,386,082	3,678,362	3,676,320	3,670,225	3,948,580
TOTAL	\$ 4,465,634	\$ 4,659,456	\$ 4,585,000	\$ 4,581,135	\$ 5,234,510
Water & Sewer Improvements Fund	\$ 594,738	\$ 266,823	\$ 2,007,000	\$ 1,949,339	\$ 2,474,000
Motor Fuel Tax Fund	\$ 175,000	\$ 335,000	\$ 175,000	\$ 175,000	\$ 175,000
Police Pension Fund	\$ 2,402,551	\$ 1,518,317	\$ 1,200,000	\$ 1,199,270	\$ 1,235,960
Fraud, Alcohol, Drug Enforce Fund	\$ 4,217	\$ 36,630	\$ 60,630	\$ -	\$ 64,710
Vehicle Maintenance Fund	\$ 393,060	\$ 349,902	\$ 476,800	\$ 440,760	\$ 481,860
E911 Fund	\$ 386,833	\$ 373,060	\$ 308,800	\$ 327,000	\$ 340,050
Park Development Fund	\$ 25,148	\$ 62	\$ 860,000	\$ 621,850	\$ 991,000
SSA Sedgebrook	\$ 1,155,224	\$ 1,155,967	\$ 1,180,200	\$ 1,170,000	\$ 1,185,070
General Capital Fund	\$ 1,725,202	\$ 1,266,649	\$ 1,980,320	\$ 1,496,756	\$ 2,836,500
GRAND TOTAL	\$ 27,397,364	\$ 22,001,158	\$ 25,144,172	\$ 24,951,460	\$ 27,356,321

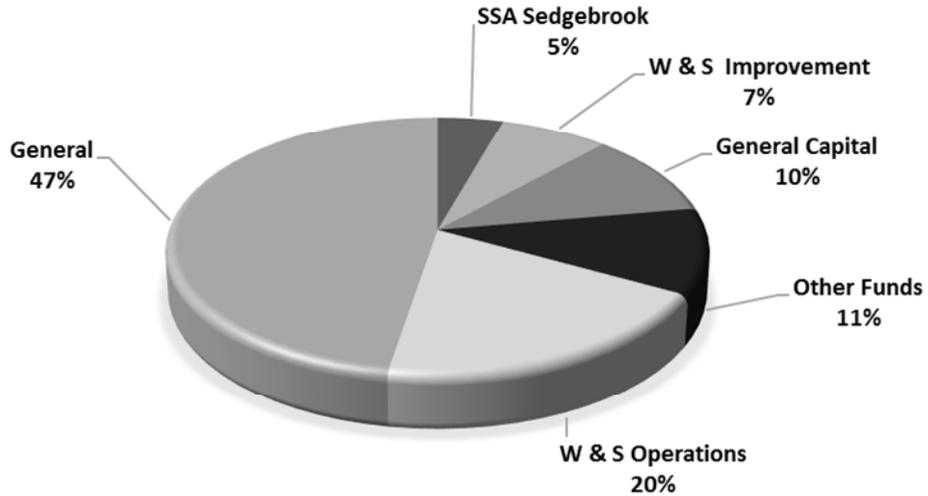
Expenditure Summary by Activity

Account Activity	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
General Fund - Operating					
Administrative Services	276,645	288,244	302,990	291,300	337,520
Finance	268,056	324,366	331,285	327,810	340,290
Police	3,739,126	3,943,113	4,129,935	3,899,630	4,012,610
Community & Econ. Development	830,538	1,017,535	1,048,120	980,890	1,012,200
Insurance/Common Expenses	1,262,574	1,325,595	1,539,625	1,295,890	1,631,220
Public Works	2,529,075	2,621,348	2,793,667	2,728,384	2,732,690
TOTAL	\$ 8,906,014	\$ 9,520,201	\$ 10,145,622	\$ 9,523,904	\$ 10,066,530
Special Revenue - Operating					
Vehicle Maintenance Fund	374,259	349,902	476,800	440,760	481,860
Fraud, Alcohol, Drug Fund	4,217	36,630	60,630	-	64,710
E911 Fund	386,833	373,060	308,800	327,000	340,050
TOTAL	\$ 765,309	\$ 759,592	\$ 846,230	\$ 767,760	\$ 886,620
Debt Service - by Fund					
General Debt	722,373	474,790	-	-	-
Water & Sewer Improvements Fund	187,300	-	-	-	-
SSA Sedgebrook	1,155,224	1,155,967	1,180,200	1,170,000	1,185,070
TOTAL	\$ 2,064,897	\$ 1,630,757	\$ 1,180,200	\$ 1,170,000	\$ 1,185,070
Capital Projects - by Fund					
Motor Fuel Tax Fund	175,000	335,000	175,000	175,000	175,000
Park Development Fund	25,148	62	860,000	621,850	991,000
General Capital Fund	1,725,202	1,266,649	1,980,320	1,496,756	2,836,500
Water & Sewer Improvements Fund	407,438	266,823	2,007,000	1,949,339	2,474,000
TOTAL	\$ 2,332,788	\$ 1,868,534	\$ 5,022,320	\$ 4,242,945	\$ 6,476,500
Fund Transfer Out					
General Fund	6,441,370	2,044,301	2,164,800	3,466,446	2,271,131
Water and Sanitary Sewer Fund	596,761	546,500	455,495	440,470	849,265
Vehicle Maintenance Fund	18,801	-	-	-	-
TOTAL	\$ 7,056,932	\$ 2,590,801	\$ 2,620,295	\$ 3,906,916	\$ 3,120,396
Enterprise - Operating					
Water and Sanitary Sewer Fund	3,868,873	4,112,956	4,129,505	4,140,665	4,385,245
TOTAL	\$ 3,868,873	\$ 4,112,956	\$ 4,129,505	\$ 4,140,665	\$ 4,385,245
Employee Pensions					
Police Pension Fund	2,402,551	1,518,317	1,200,000	1,199,270	1,235,960
TOTAL	\$ 2,402,551	\$ 1,518,317	\$ 1,200,000	\$ 1,199,270	\$ 1,235,960
GRAND TOTAL	\$ 27,397,364	\$ 22,001,158	\$ 25,144,172	\$ 24,951,460	\$ 27,356,321

Combined Revenues – Pie Charts

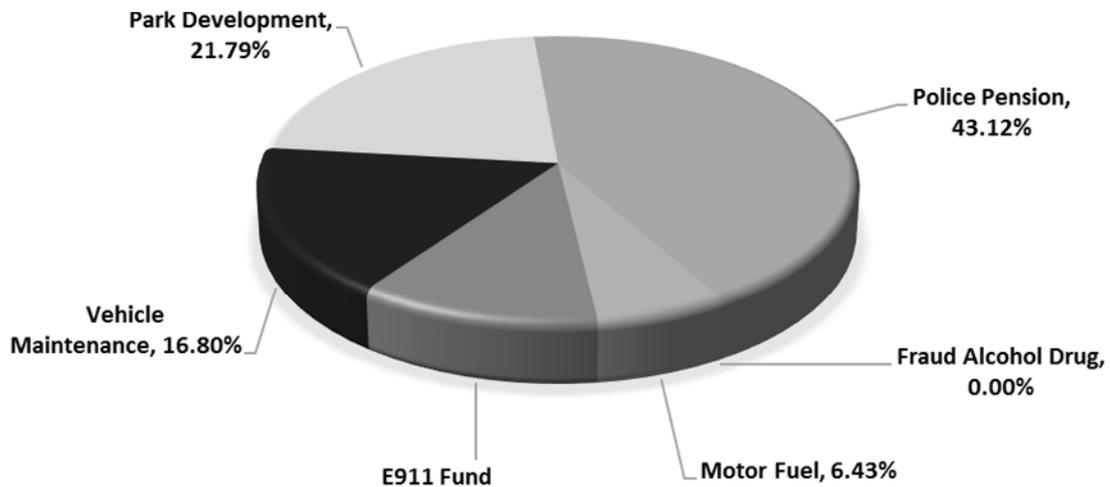
The pie chart below depicts all the revenues for the Village of Lincolnshire

COMBINED REVENUES-ALL FUNDS \$26,661,226



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

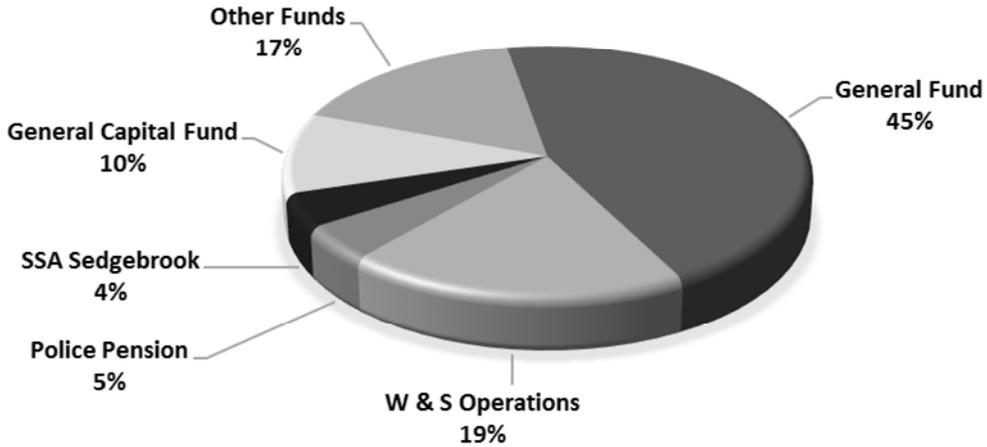
COMBINED REVENUES-OTHER FUNDS \$2,866,540



Combined Expenditures – Pie Charts

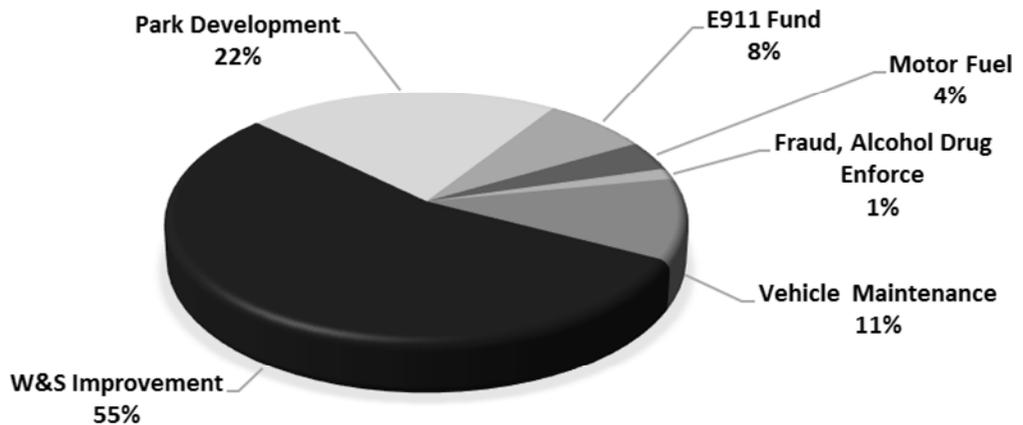
The pie chart below depicts all expenditures for the Village of Lincolnshire.

COMBINED EXPENDITURES-ALL FUNDS \$27,356,321



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 \$4,526,620



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.	Estimated Disbursemts.	Estimated Fund Balance 12/31/2018
General Fund	\$ 7,011,644	\$ 1,620,480	\$11,323,810	\$ 19,955,934	\$ 12,990,350	\$ 6,965,584
General Capital Fund	\$ 6,816,187	\$ -	\$ 2,272,326	\$ 9,088,513	\$ 1,496,756	\$ 7,591,757
Water & Sewer Fund	\$ 888,335	\$ -	\$ 4,590,433	\$ 5,478,768	\$ 4,581,135	\$ 897,633
W&S Improvements Fund	\$ 1,022,441	\$ -	\$ 1,457,357	\$ 2,479,798	\$ 1,949,339	\$ 530,459
Motor Fuel Tax Fund	\$ 81,419	\$ -	\$ 193,500	\$ 274,919	\$ 175,000	\$ 99,919
Fraud, Alcohol, Drug Enforc	\$ 57,964	\$ -	\$ 6,750	\$ 64,714	\$ -	\$ 64,714
Vehicle Maintenance Fund	\$ 291,778	\$ -	\$ 326,800	\$ 618,578	\$ 440,760	\$ 177,818
Park Development	\$ 1,640,104	\$ -	\$ 1,048,420	\$ 2,688,524	\$ 621,850	\$ 2,066,674
E911 Fund	\$ 89,180	\$ -	\$ 340,040	\$ 429,220	\$ 327,000	\$ 102,220
SSA Sedgebrook	\$ 2,142,890	\$ 1,161,600	\$ 20,600	\$ 3,325,090	\$ 1,170,000	\$ 2,155,090
Police Pension Fund	\$ 22,690,643	\$ 849,750	\$ 417,600	\$ 23,957,993	\$ 1,199,270	\$ 22,758,723
GRAND TOTAL	\$ 42,732,585	\$ 3,631,830	\$21,997,636	\$ 68,362,051	\$ 24,951,460	\$ 43,410,591

Summary of 2019 Receipts and Expenditures All Funds

Fund	Estimated Fund Balance 01/01/2019	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursemts.	Estimated Fund Balance 12/31/2019
General Fund	\$ 6,965,584	\$ 1,648,000	\$10,978,340	\$ 19,591,924	\$ 12,337,661	\$ 7,254,263
General Capital Fund	\$ 7,591,757	\$ -	\$ 2,777,886	\$ 10,369,643	\$ 2,836,500	\$ 7,533,143
Water & Sewer Fund	\$ 897,633	\$ -	\$ 5,235,000	\$ 6,132,633	\$ 5,234,510	\$ 898,123
W&S Improvements Fund	\$ 530,459	\$ -	\$ 1,970,390	\$ 2,500,849	\$ 2,474,000	\$ 26,849
Motor Fuel Tax Fund	\$ 99,919	\$ -	\$ 184,320	\$ 284,239	\$ 175,000	\$ 109,239
Fraud, Alcohol, Drug Enforc	\$ 64,714	\$ -	\$ -	\$ 64,714	\$ 64,710	\$ 4
Vehicle Maintenance Fund	\$ 177,818	\$ -	\$ 481,710	\$ 659,528	\$ 481,860	\$ 177,668
Park Development	\$ 2,066,674	\$ -	\$ 624,500	\$ 2,691,174	\$ 991,000	\$ 1,700,174
E911 Fund	\$ 102,220	\$ -	\$ 340,050	\$ 442,270	\$ 340,050	\$ 102,220
SSA Sedgebrook	\$ 2,155,090	\$ 1,164,070	\$ 21,000	\$ 3,340,160	\$ 1,185,070	\$ 2,155,090
Police Pension Fund	\$ 22,758,723	\$ 855,000	\$ 380,960	\$ 23,994,683	\$ 1,235,960	\$ 22,758,723
GRAND TOTAL	\$ 43,410,591	\$ 3,667,070	\$22,994,156	\$ 70,071,817	\$ 27,356,321	\$ 42,715,496

Summary of Available Fund Balances

Fund	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Estimate	FY2019 Budget	Minimum Fund Balance if required
General Fund	\$ 9,748,038	\$ 6,878,959	\$ 7,011,644	\$ 6,965,584	\$ 7,254,263	\$ 6,978,803
General Capital Fund	\$ 2,714,268	\$ 7,189,708	\$ 6,816,187	\$ 7,591,757	\$ 7,533,143	
Water & Sewer Fund	\$ 578,759	\$ 798,479	\$ 888,335	\$ 897,633	\$ 898,123	\$ 1,046,902
W&S Improvements Fund	\$ 184,343	\$ 192,986	\$ 1,022,441	\$ 530,459	\$ 26,849	
Motor Fuel Tax Fund	\$ 207,986	\$ 226,447	\$ 81,419	\$ 99,919	\$ 109,239	
Fraud, Alcohol, Drug Enforc	\$ 72,180	\$ 76,249	\$ 57,964	\$ 64,714	\$ 4	
Vehicle Maintenance Fund	\$ 51,299	\$ 51,299	\$ 291,778	\$ 177,818	\$ 177,668	
Park Development	\$ 135,977	\$ 123,661	\$ 1,640,104	\$ 2,066,674	\$ 1,700,174	
E911 Fund	\$ 264,847	\$ 168,370	\$ 89,180	\$ 102,220	\$ 102,220	
SSA Sedgebrook	\$ 2,091,449	\$ 2,116,871	\$ 2,142,890	\$ 2,155,090	\$ 2,155,090	
Police Pension Fund	\$ 19,019,680	\$ 20,362,060	\$ 22,690,643	\$ 22,758,723	\$ 22,758,723	
GRAND TOTAL	\$ 35,068,826	\$ 38,185,089	\$ 42,732,585	\$ 43,410,591	\$ 42,715,496	

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. The revenues in this fund are invested for future use to pay pension benefits. The fund balance will typically grow each year through investment income generated by the fund.

Fund Balance reported in the Village of Lincolnshire's Comprehensive Annual Financial Report (CAFR) 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	FY2017 Totals Actual	FY2018 Totals Estimated	FY2019 Totals Approved	General & Gen Cap	Special Revenue	Enterprise	Pensions
Est Beginning Fund Balance			\$ 43,410,591	\$ 14,557,341	\$ 4,666,435	\$ 1,428,092	\$ 22,758,723
Taxes	\$ 11,470,827	\$ 13,587,730	\$ 13,167,270	\$ 11,148,200	\$ 1,164,070	\$ -	\$ 855,000
Licenses & Fees	\$ 7,304,837	\$ 5,798,930	\$ 6,448,350	\$ 737,000	\$ 340,000	\$ 5,371,350	\$ -
Fines & Forfeitures	\$ 247,652	\$ 223,000	\$ 227,000	\$ 227,000	\$ -	\$ -	\$ -
Allotments, Grants, Reimb.	\$ 448,813	\$ 424,360	\$ 523,120	\$ 339,300	\$ 183,820	\$ -	\$ -
Miscellaneous	\$ 1,248,553	\$ 315,920	\$ 308,470	\$ 87,840	\$ -	\$ 10,000	\$ 210,630
Other Revenue	\$ 4,449,580	\$ 1,372,610	\$ 1,832,120	\$ 1,004,740	\$ 646,050	\$ 11,000	\$ 170,330
Total	\$ 25,170,262	\$ 21,722,550	\$ 22,506,330	\$ 13,544,080	\$ 2,333,940	\$ 5,392,350	\$ 1,235,960
Expenditures							
Personnel Services	\$ 6,903,329	\$ 6,969,220	\$ 7,039,410	\$ 6,049,420	\$ 188,990	\$ 801,000	\$ -
Contractual Services	\$ 6,552,830	\$ 6,504,163	\$ 7,263,035	\$ 3,124,590	\$ 526,270	\$ 3,519,875	\$ 92,300
Commodities	\$ 282,425	\$ 328,725	\$ 351,710	\$ 203,360	\$ 119,300	\$ 29,050	\$ -
Other Charges	\$ 2,178,599	\$ 2,458,841	\$ 1,900,200	\$ 689,160	\$ 32,060	\$ 35,320	\$ 1,143,660
Capital Outlay	\$ 1,868,472	\$ 3,621,095	\$ 5,485,500	\$ 2,836,500	\$ 175,000	\$ 2,474,000	\$ -
Total	\$ 17,785,655	\$ 19,882,044	\$ 22,039,855	\$ 12,903,030	\$ 1,041,620	\$ 6,859,245	\$ 1,235,960
Other Financing Sources							
Interfund Transfers In	\$ 3,118,225	\$ 3,906,916	\$ 4,154,896	\$ 1,860,146	\$ 481,710	\$ 1,813,040	\$ -
Interfund Transfers (Out)	\$ (2,590,801)	\$ (3,906,916)	\$ (4,111,396)	\$ (2,271,131)	\$ (991,000)	\$ (849,265)	\$ -
Interfund Loans In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Loans (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
External Loans In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
External Loans (Out)	\$ (1,624,702)	\$ (1,162,500)	\$ (1,161,570)	\$ -	\$ (1,161,570)	\$ -	\$ -
Use of Reserves	\$ -	\$ -	\$ 993,094	\$ 58,614	\$ 431,360	\$ 503,120	\$ -
Total	\$ (1,097,278)	\$ (1,162,500)	\$ (124,976)	\$ (352,371)	\$ (1,239,500)	\$ 1,466,895	\$ -
Revenues & Other Financing Sources Over Expenditures	\$ 6,287,329	\$ 678,006	\$ 341,499	\$ 288,679	\$ 52,820	\$ -	\$ -
Ending Fund Balance			\$ 43,752,090	\$ 14,846,020	\$ 4,719,255	\$ 1,428,092	\$ 22,758,723



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 for 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.

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 maintains 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.

Internal Service Funds

Vehicle Maintenance 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.

Fiduciary Funds

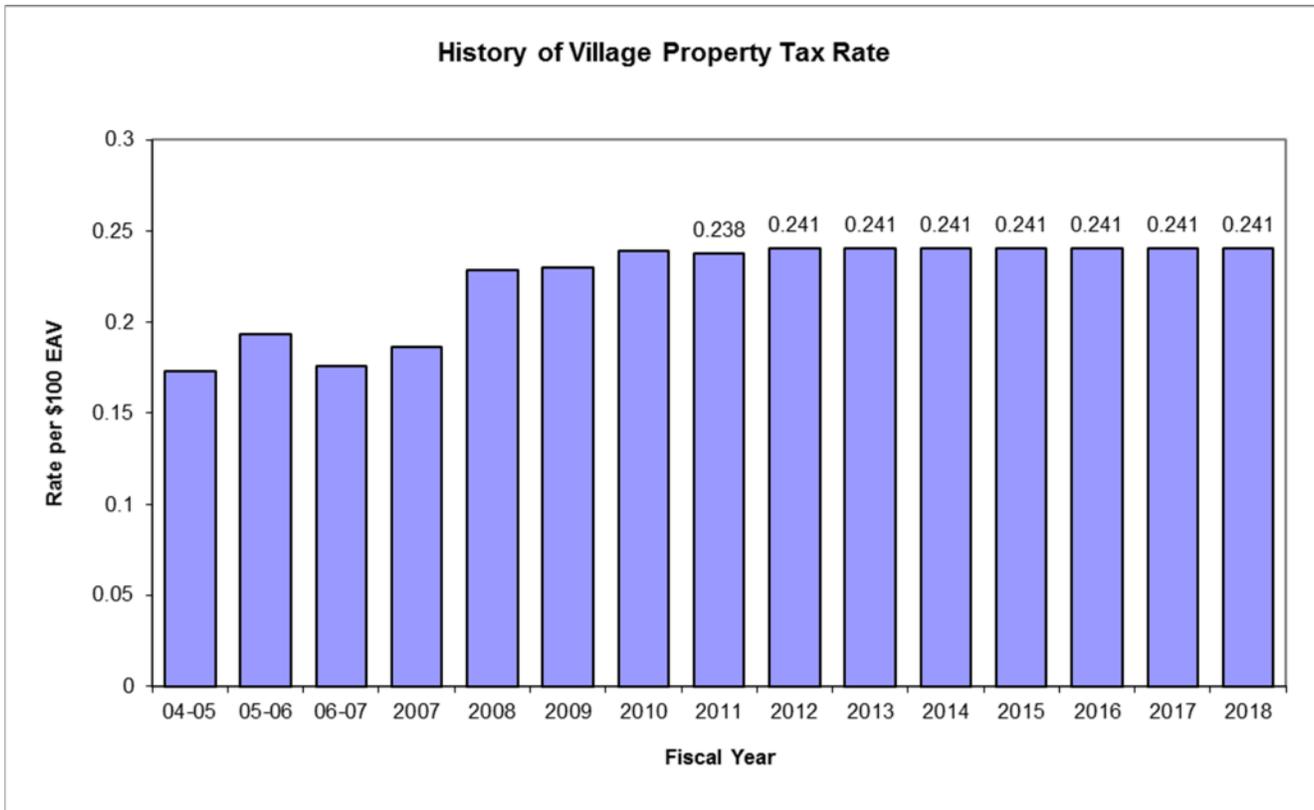
Police Pension Fund

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 Village of Lincolnshire currently carries no bond debt. Once the most recent bonds were retired in 1994-1995, the Board of Trustees decided 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 and required pension obligation 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 eleven (11) 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.

Legal Debt Margin

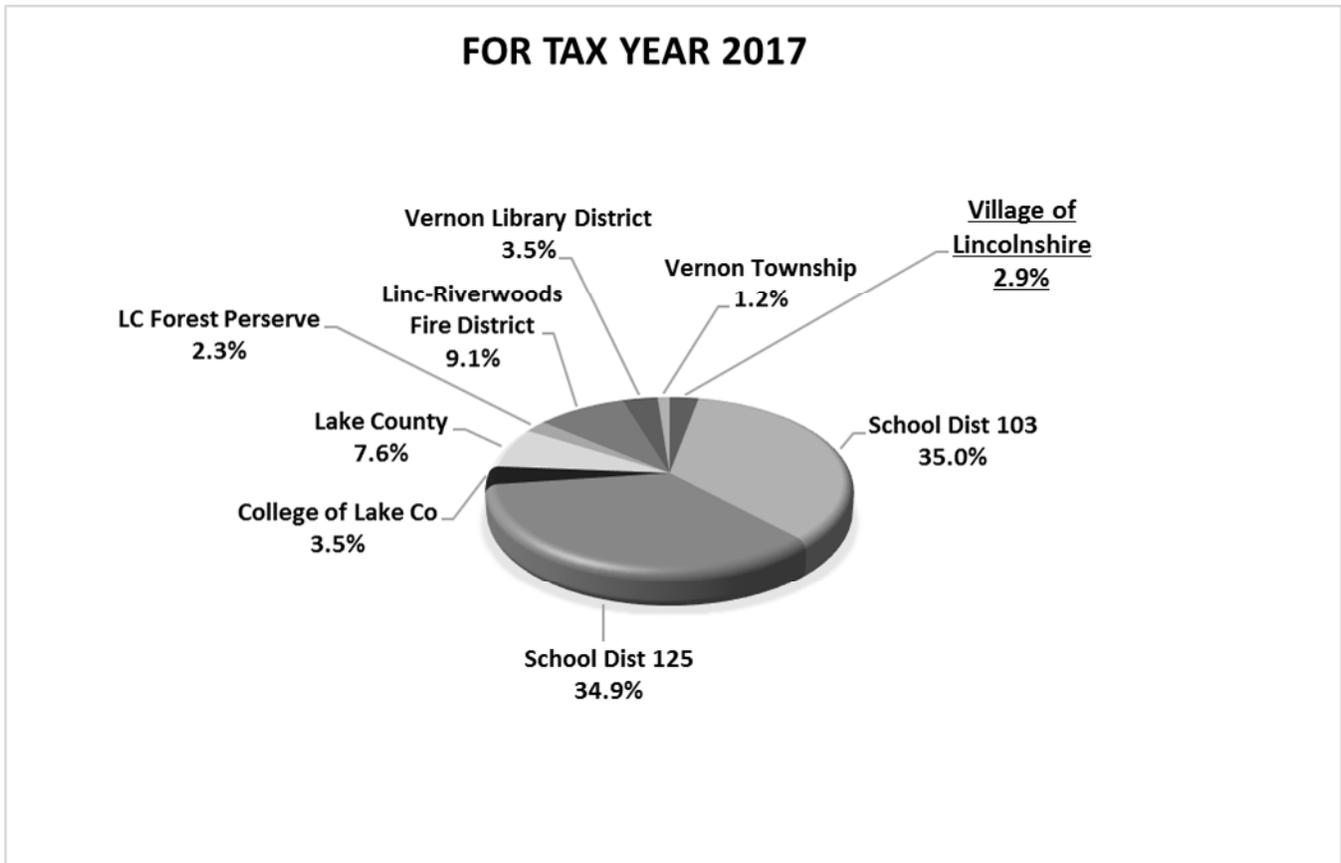
What is Legal Debt Margin? Government entities may accumulate a specific amount of debt, as determined by the ruling legislative body. This allowed amount is known as a debt limit. The difference between an entity's actual debt and the allowed amount is known as the debt margin, which is calculated by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

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

<u>Equalized Assessed Valuation (2017 tax year)</u>	\$ 644,309,622
Debt limit-8.625% of assessed valuation	55,571,705
Amount of general obligation debt	0
<u>Legal Debt Margin</u>	\$ 55,571,705

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.

Distribution of Property Tax Dollars



An average home with a value of \$500,000 will pay a total property tax of \$13,528; 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 Pension Funds.

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 their 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 on 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	2013	2014	2015	2016	2017
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	0.144	0.146	0.143	0.137	0.135
Village of Lincolnshire	0.241	0.241	0.241	0.241	0.241
Village of Libertyville	0.655	0.698	0.701	0.665	0.648
Village of Lake Bluff	0.751	0.774	0.722	0.684	0.679
Village of Deerfield	0.784	0.875	0.893	0.857	0.559
City of Highland Park	0.785	0.795	0.749	0.737	0.726
Village of Buffalo Grove	0.983	0.993	0.955	0.921	0.908
City of Lake Forest	1.248	1.274	1.279	1.227	1.237
Village of Mundelein	1.573	1.616	1.571	1.563	1.442
County of Lake	0.663	0.682	0.663	0.632	0.622
PTAX-253					
School District #103	3.008	3.115	3.024	2.877	2.870
School District #125	2.989	3.048	3.004	2.858	2.862
College of Lake County #532	0.296	0.306	0.299	0.285	0.281
PTAX-254					
Forest Preserve	0.218	0.210	0.208	0.193	0.187
Lincolnshire-Rwoods Fire	0.786	0.805	0.786	0.748	0.747
Vernon Library District	0.311	0.316	0.308	0.293	0.291
PTAX-252					
Vernon Township	0.065	0.066	0.064	0.061	0.056
Vernon Road & Bridge	0.027	0.027	0.026	0.024	0.021
Vernon Special Rd Imp Fund	0.013	0.020	0.020	0.019	0.022

Source: Lake County's County Clerk website > Taxes > Tax Extension Data > District Detail

<https://www.lakecountyil.gov/268/Tax-Extension-Data>

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

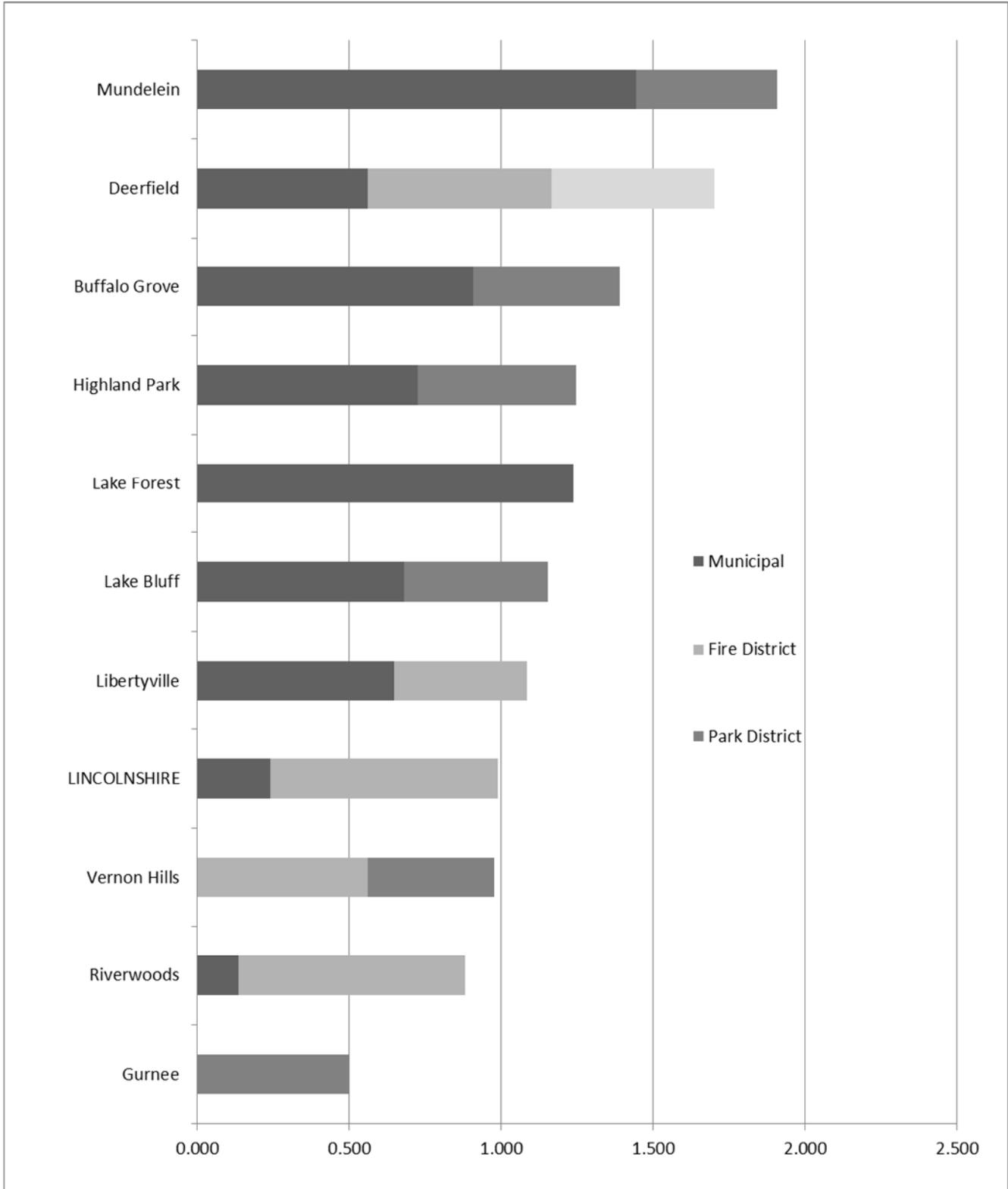
Entity	2013	2014	2015	2016	2017
City of Lake Forest	5.502	5.615	5.524	5.257	5.214
Village of Lake Bluff	6.866	7.114	6.918	6.559	6.470
Village of Riverwoods	8.007	8.099	7.741	7.368	7.295
Village of Libertyville	8.233	8.164	8.137	7.653	7.489
City of Highland Park	8.140	8.322	7.995	7.649	7.544
Village of Lincolnshire	8.617	8.838	8.644	8.230	8.199
Village of Deerfield	9.019	9.198	8.809	8.425	8.325
Village of Vernon Hills	9.624	9.572	9.480	8.962	8.834
Village of Buffalo Grove	9.885	10.032	9.794	9.315	9.223
Village of Gurnee	9.756	10.131	9.906	9.612	9.231
Village of Mundelein	11.644	12.227	11.972	11.449	11.117

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 2017 Property Tax Rates compared below include basic services provided by municipal governments including fire services (districts), and parks & recreational services.

2017 Tax Rates





Summary of Long-Term Debt

Listed below are descriptions of the long term debt issues of the Village.

External Loans

None

Internal Loans

None

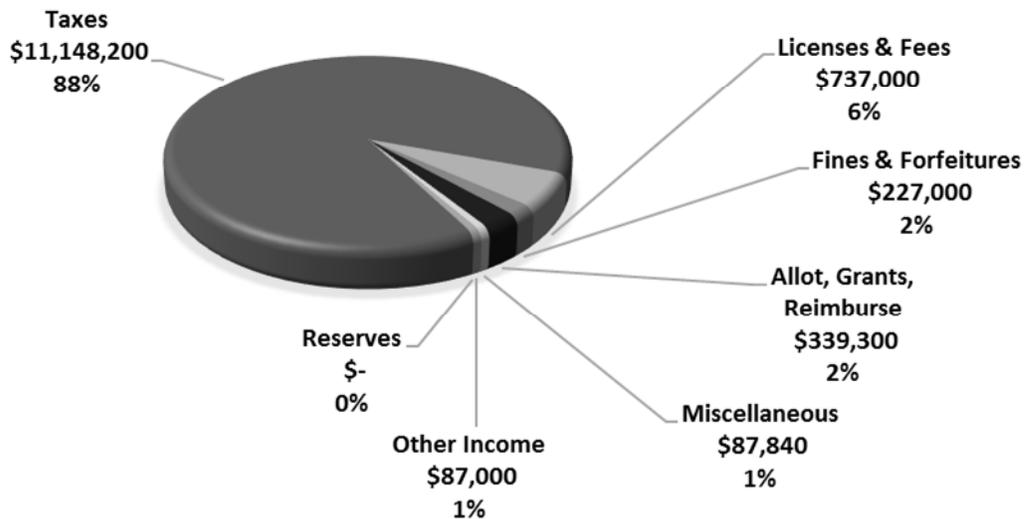
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General Fund Introduction

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:

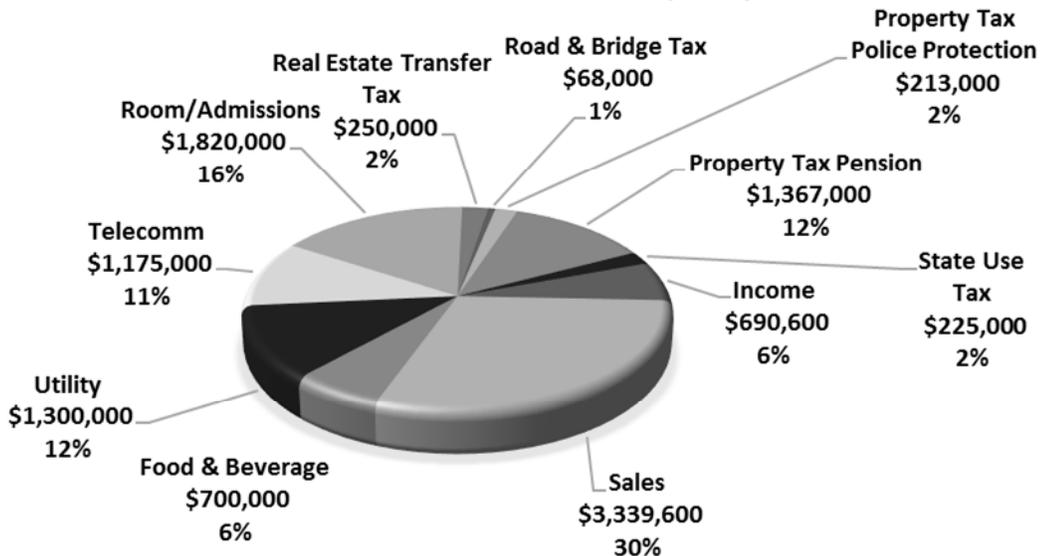
General Fund Revenues & Taxes

GENERAL FUND REVENUES \$12,626,340



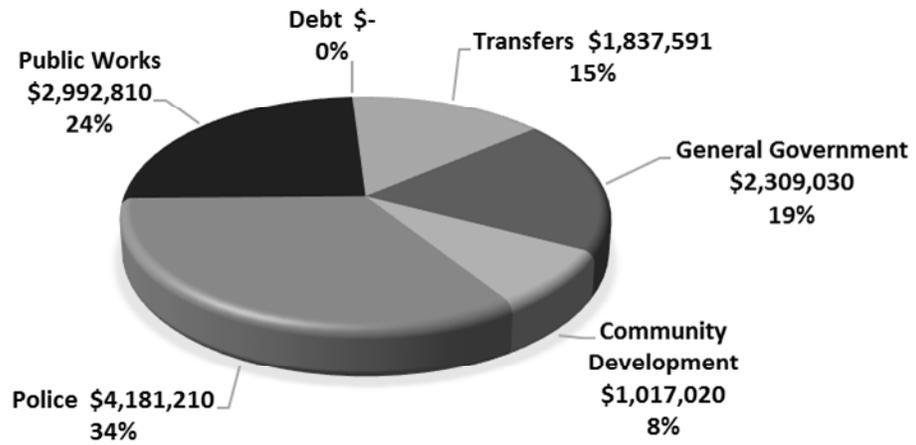
Tax revenue (not related to property tax) makes up the largest portion of General Fund Revenues. The chart below depicts the breakdown of the various taxes.

GENERAL FUND TAXES \$11,148,200

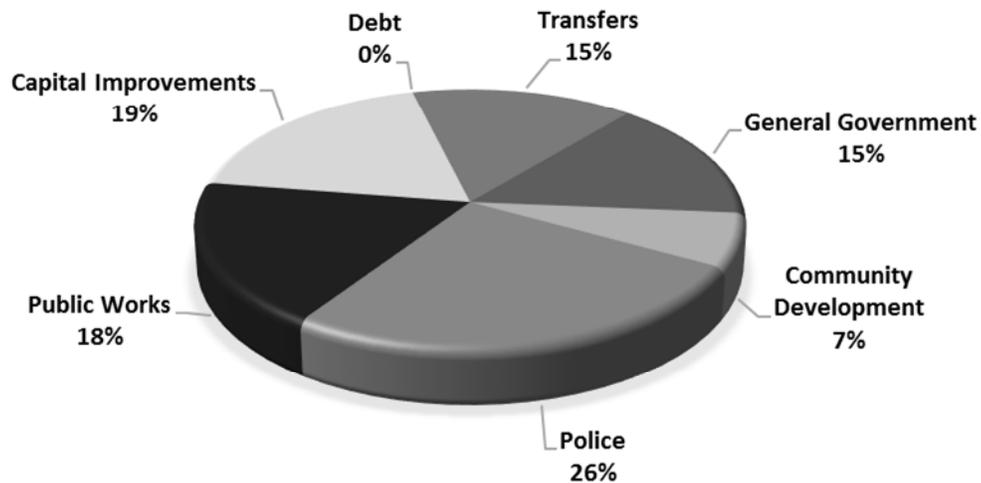


General Fund Expenditures & Transfers

GENERAL FUND EXPENDITURES & TRANSFERS



GENERAL FUND EXPENDITURES & TRANSFERS (WITH CAPITAL IMPROVEMENTS SEPARATELY CLASSIFIED)



General Fund - Fund Summary

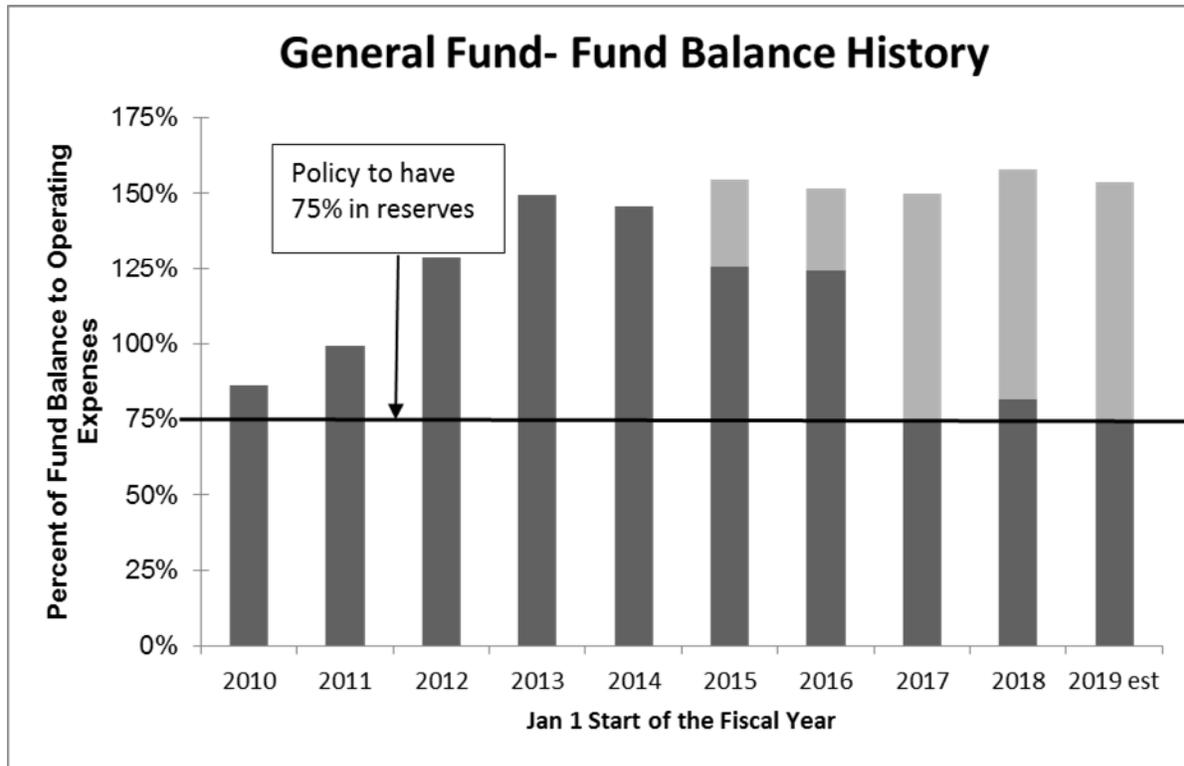
Revenues

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Miscellaneous Taxes	10,193,716	10,308,288	11,090,000	11,576,380	11,148,200
Licenses and Fees	749,979	1,121,642	691,700	734,230	737,000
Fines & Forfeitures	259,083	247,652	236,000	223,000	227,000
Allots, Grants & Reimbursements	220,379	259,423	275,360	231,360	339,300
Miscellaneous Revenue	165,513	201,684	92,500	97,320	87,840
Other Income	288,604	64,140	80,000	82,000	87,000
General Fund Reserves	-	4,192,483	-	-	-
TOTAL	\$ 11,877,274	\$ 16,395,312	\$ 12,465,560	\$ 12,944,290	\$ 12,626,340

Expenditures

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
General Government	1,807,275	1,938,205	2,173,900	1,915,000	2,309,030
Community & Economic Development	835,438	1,022,135	1,052,920	984,160	1,017,020
Police	3,910,796	4,113,530	4,332,435	4,014,010	4,181,210
Public Works	2,793,875	2,872,248	3,051,167	2,904,854	2,992,810
Debt & Transfers	6,722,373	2,093,174	1,700,000	3,172,326	1,837,591
TOTAL	\$ 16,069,757	\$ 12,039,292	\$ 12,310,422	\$ 12,990,350	\$ 12,337,661

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
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	\$8,892,368	124%
2017	\$6,878,959	\$6,920,685	\$9,199,227	75%
2018	\$7,011,644	\$6,561,933	\$8,586,964	82%
2019 est	\$6,965,584	\$7,337,503	\$9,305,070	75%

General Fund Revenue Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
TAXES					
01-00-70-4010 State Income Tax	698,915	660,931	675,000	720,000	690,600
01-00-70-4020 Sales Tax	2,469,364	1,775,210	1,800,000	1,856,000	1,764,600
01-00-70-4021 Local Home Rule Sales Tax	1,147,067	1,182,998	1,530,000	1,560,000	1,575,000
01-00-70-4025 Food & Beverage Tax	-	47,403	700,000	695,000	700,000
01-00-70-4030 Utility Tax	1,238,194	1,245,328	1,300,000	1,305,000	1,300,000
01-00-70-4032 Telecommunications Tax	1,215,516	1,190,635	1,200,000	1,130,000	1,175,000
01-00-70-4040 Room And Admission Tax	1,873,847	1,699,538	1,800,000	1,860,000	1,820,000
01-00-70-4050 Real Estate Transfer Tax	465,951	732,675	250,000	636,900	250,000
01-00-70-4060 Road & Bridge Tax	75,033	75,470	75,000	67,700	68,000
01-00-70-4063 Property Tax- IMRF	-	-	302,150	302,160	301,000
01-00-70-4064 Property Tax- FICA	-	-	206,400	206,400	211,000
01-00-70-4065 Property Tax- Police Protection	-	1,507,201	221,700	194,470	213,000
01-00-70-4070 Property Tax- Police Pension	833,131	-	849,750	849,750	855,000
01-00-70-4091 State Use Tax	176,698	190,899	180,000	193,000	225,000
	\$ 10,193,716	\$ 10,308,288	\$ 11,090,000	\$ 11,576,380	\$ 11,148,200
LICENSES & FEES					
01-00-75-4110 Recycle SWALCO Fees	1,348	3,898	2,600	1,400	1,400
01-00-75-4120 Liquor Licenses	70,100	74,300	70,000	73,300	71,000
01-00-75-4125 Beach Tags	8,840	8,110	7,500	7,350	7,500
01-00-75-4126 Park User Fees	31,373	19,560	23,000	17,000	20,000
01-00-75-4130 Amusement Devices	4,850	1,225	1,500	1,400	1,400
01-00-75-4135 Application Fees	2,300	500	5,000	2,000	13,000
01-00-75-4140 Engineering Fees	27,937	24,322	12,000	20,000	20,400
01-00-75-4145 Planner Fees	15,301	20,264	5,000	16,500	5,000
01-00-75-4150 Plan Review Fees	89,619	154,843	50,000	78,000	80,000
01-00-75-4155 Annexation Fees	9,853	-	1,000	500	1,000
01-00-75-4160 Building Permit Fees	202,926	461,517	210,000	275,000	215,000
01-00-75-4161 Bldg-Fire Consult Review/Inspect	56,966	105,096	68,000	32,000	80,000
01-00-75-4163 Elevator Inspection Fees	28,038	21,918	20,000	20,500	20,500
01-00-75-4164 Engineering Consult Review/ Ins	9,835	31,684	21,000	5,000	10,000
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	575	675	600	780	800
01-00-75-4190 Cable Tv Franchise	181,057	183,881	180,000	175,000	175,000
01-00-75-4191 Waste Hauler Fees	8,061	8,673	1,500	1,500	1,500
01-00-75-4192 Yard Waste Refuse Stickers	1,000	1,176	8,000	7,000	7,500
	\$ 749,979	\$ 1,121,642	\$ 691,700	\$ 734,230	\$ 737,000
FINES & FORFEITURES					
01-00-80-4210 Court Fines	215,533	210,201	200,000	200,000	200,000
01-00-80-4230 Alarm Fines & Fees	7,370	5,251	5,000	3,000	5,000
01-00-80-4240 Administrative Tow Fees	36,180	32,200	31,000	20,000	22,000
	\$ 259,083	\$ 247,652	\$ 236,000	\$ 223,000	\$ 227,000

General Fund Revenue Detail continued

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
ALLOTMENTS, GRANTS & REIMBURSEMENTS					
01-00-85-4310 Police Grants	21,600	19,671	29,000	20,000	27,710
01-00-85-4320 Police Training Reimburse	193	181	360	360	370
01-00-85-4335 Miscellaneous Grants	16,061	11,706	46,000	11,000	11,220
01-00-85-4340 Police Services	182,525	227,865	200,000	200,000	300,000
	<u>\$ 220,379</u>	<u>\$ 259,423</u>	<u>\$ 275,360</u>	<u>\$ 231,360</u>	<u>\$ 339,300</u>
MISCELLANEOUS REVENUE					
01-00-90-4405 Red White & Boom Revenue	42,181	43,548	42,000	52,620	42,000
01-00-90-4406 Lincolnshire Arts & Eats Revenu	6,500	-	6,500	-	-
01-00-90-4407 Boo Bash Revenue	4,132	7,145	2,000	4,000	2,140
01-00-90-4410 Sale Of Surplus Property	21,598	29,824	10,000	10,000	10,200
01-00-90-4414 Conservancy Markers	-	-	1,000	-	1,000
01-00-90-4416 Explorer Post Revenue	425	5,275	6,000	5,000	6,000
01-00-90-4418 Traffic Signal Reimburse	-	4,153	5,000	4,000	4,200
01-00-90-4430 Other Income	90,677	111,739	20,000	21,700	22,300
	<u>\$ 165,513</u>	<u>\$ 201,684</u>	<u>\$ 92,500</u>	<u>\$ 97,320</u>	<u>\$ 87,840</u>
OTHER INCOME					
01-00-95-4510 Interest Income	55,868	64,140	80,000	82,000	87,000
01-00-98-0600 Transfer In- Retirement Fund	232,736	-	-	-	-
	<u>\$ 288,604</u>	<u>\$ 64,140</u>	<u>\$ 80,000</u>	<u>\$ 82,000</u>	<u>\$ 87,000</u>
TOTAL REVENUE	\$ 11,877,274	\$ 12,202,829	\$ 12,465,560	\$ 12,944,290	\$ 12,626,340
USE OF RESERVES	\$ -				
FUNDS AVAILABLE	\$ 11,877,274	\$ 12,202,829	\$ 12,465,560	\$ 12,944,290	\$ 12,626,340



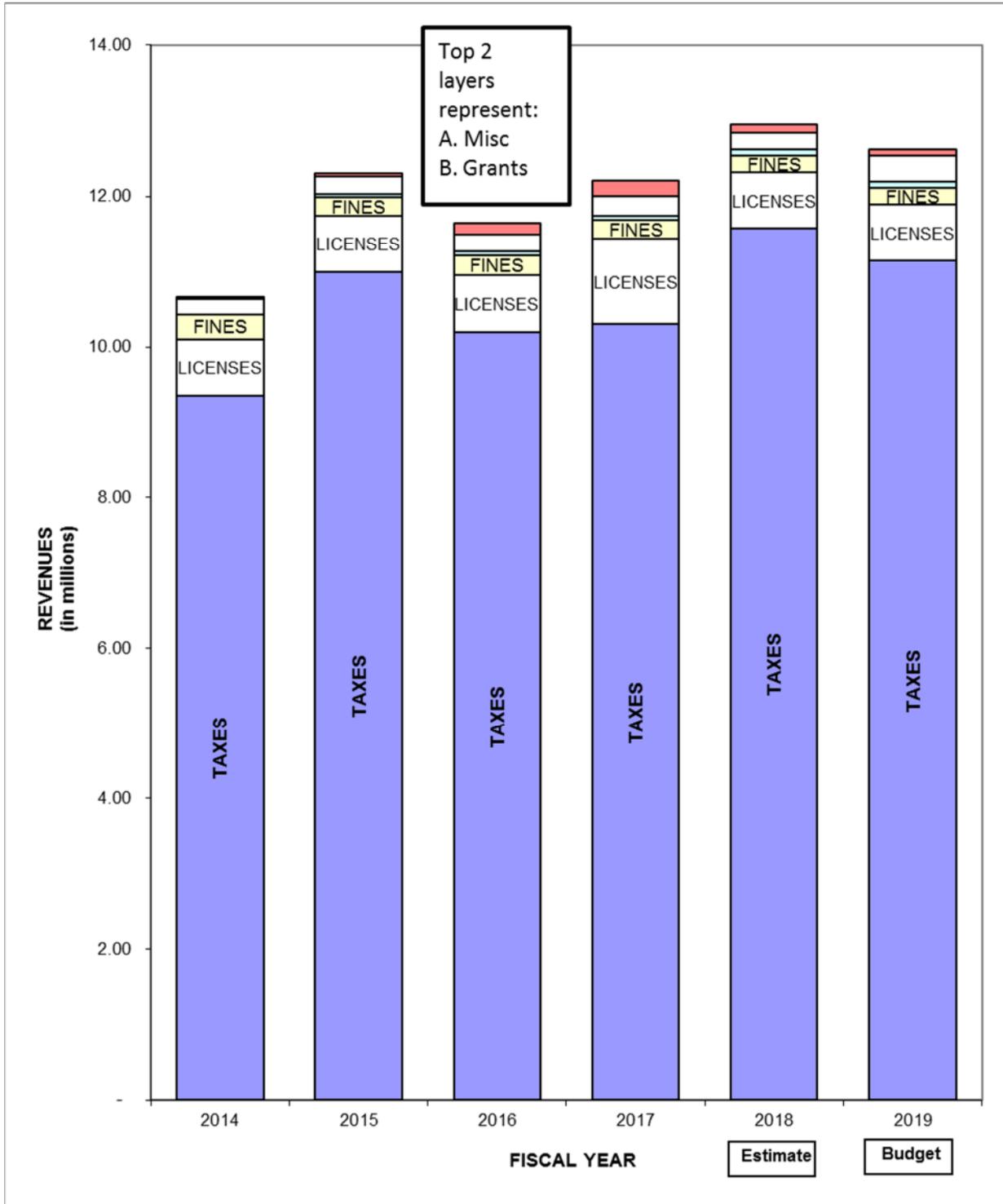
General Fund Explanation of Revenue Sources

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 2019 are expected to increase 0.5% (\$60,780) 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 2019.

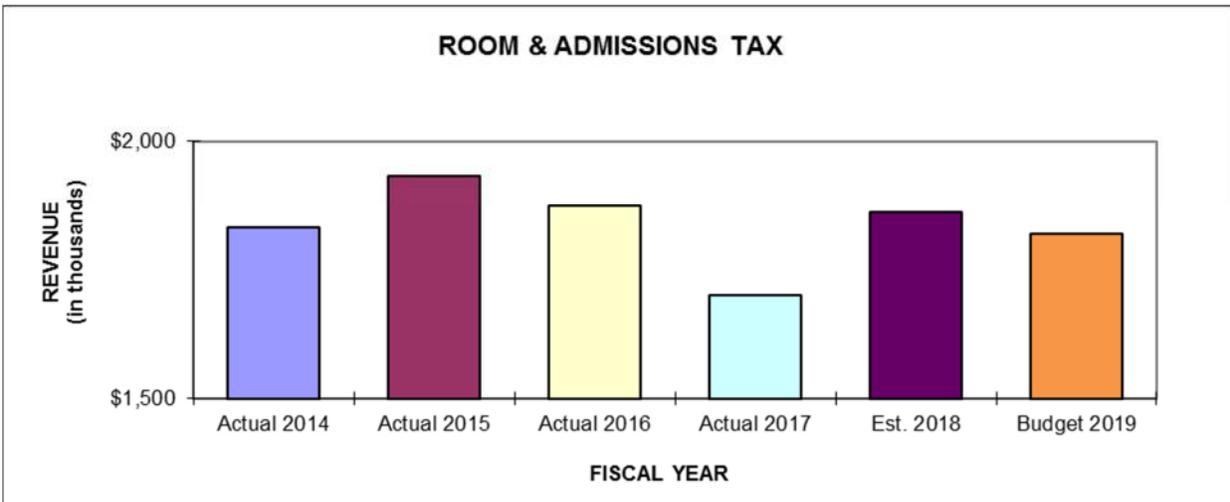
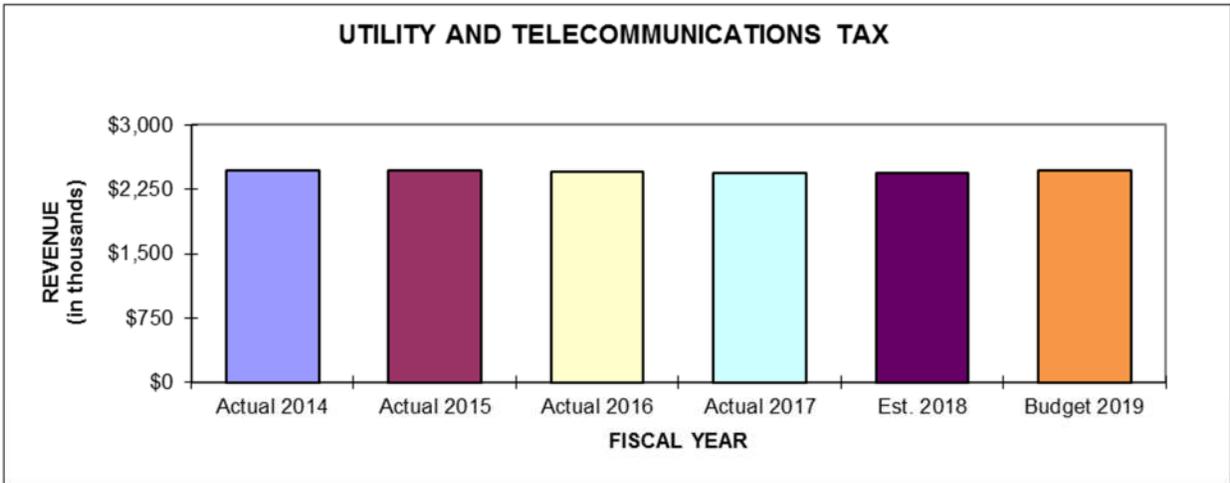
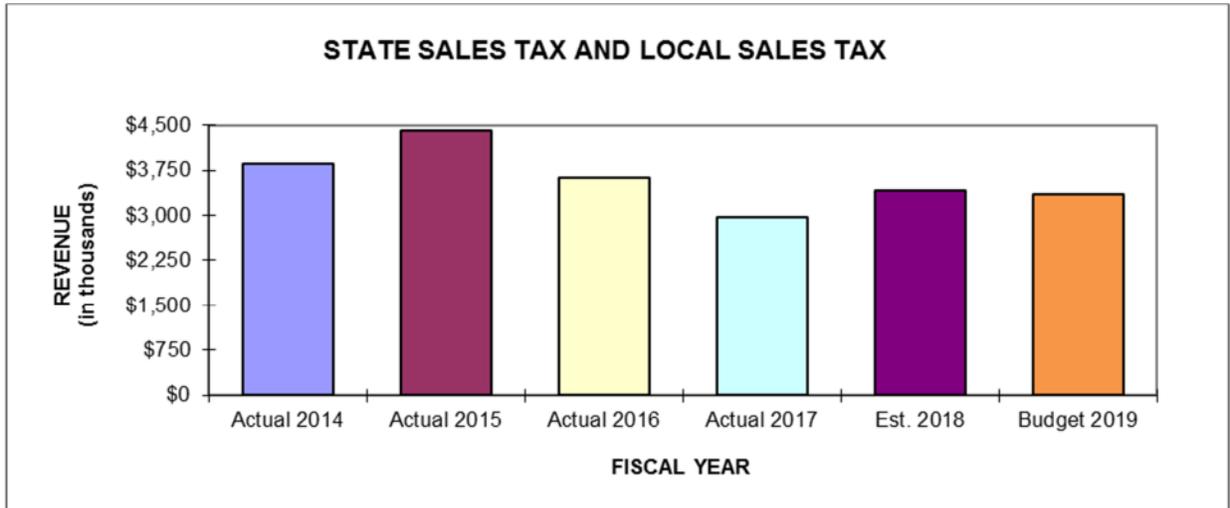
Category	Budget Budget 2018	Proposed Budget 2019	Change in Dollars	Percent Difference
Taxes	\$ 11,090,000	\$ 11,148,200	\$ 58,200	0.5%
Licenses & Fees	\$ 691,700	\$ 737,000	\$ 45,300	6.5%
Fines & Forfeitures	\$ 236,000	\$ 227,000	\$ (9,000)	-3.8%
Allotments, Grants & Reimbursements	\$ 275,360	\$ 339,300	\$ 63,940	23.2%
Miscellaneous	\$ 92,500	\$ 87,840	\$ (4,660)	-5.0%
Other Income	\$ 80,000	\$ 87,000	\$ 7,000	8.8%
Total	\$ 12,465,560	\$ 12,626,340	\$ 160,780	1.3%

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 2019. (This does not include 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 up slightly from 2018 year-end amounts. The budget reflects a slight 2.3% increase anticipated for 2019.

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 \$35,400 for 2019.

Local Home Rule Sales Tax: 1.0% of Illinois Sales Tax collected within the Village limits. Effective July 1, 2017, the Village Board implemented a 0.50% increase in the Home Rule Sales Tax. The increase was largely due to the loss of two major sales tax contributors in 2016. Total Home Rule Sales Tax for 2019 is expected to be approximately \$1,575,000, which reflects an increase of \$15,000 over FY 2018 projected year end. The State of Illinois assesses a 1.5% 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 1.0% Food & Beverage Tax on September 11, 2017; which went into effect November 1, 2017. The tax is expected to generate approximately \$700,000 in revenue annually for food / 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 2019 budgeted revenues are projected to be \$25,000 less than the Fiscal Year 2018 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 2018. The Lincolnshire Marriott Resort had its first full year of operation post total room and facility renovation in 2017 this past year. Projected year-end revenue for this line item is expected to exceed budget by \$60,000. The 2019 Budget reflects a 1.0% increase over the current year (\$20,000).

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 \$539,500; down from \$635,600. The average value of a condominium sold was \$414,960; and the average townhome sold for \$365,450 (through August of 2018).
- Conservative projections do not include commercial transfers in the budget

The following residential sales in single family dwelling and condo units are projected in 2019:

Projected Residential Sales			
100 Single Family	\$539,500	\$3.00	\$162,100
20 Condominiums	\$414,690	\$3.00	\$25,000
57 Townhomes	\$365,450	\$3.00	\$62,900
Total			\$250,000

Road & Bridge Tax: The portion of Vernon Township Road & Bridge Tax allocated to the Village. In 2018, the Village saw an approximate 10% reduction in this line item. The 2019 Budget reflects a 10% reduction compared to FY 2018.

Property Tax: This is the portion of the property tax bill levied to fund the Village of Lincolnshire general pension obligation and police protection expenses. The amount levied for collection in Fiscal Year 2019 is expected to increase \$26,870 (1.73%) compared to Fiscal Year 2018; 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 25.0% (\$45,000) growth is anticipated over the 2019 Budget largely due to changes in treatment of online sales.

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, sub-division 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 due to ongoing development projects.

Planner Fees: Fees for in-house planning and zoning compliance review. Planner fees are expected to remain relatively stable in 2019.

Plan Exam/Review Fees: Plan review fees generated from review of construction documents. The number of plan reviews is anticipated to increase compared to 2018 due to anticipated projects moving through the development process.

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

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

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

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. A slight decrease is projected for 2019.

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 2018 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. This line item has declined in recent years as the Police Department has changed the manner in which it handles certain traffic stops that previously automatically resulted in a vehicle tow.

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.

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.

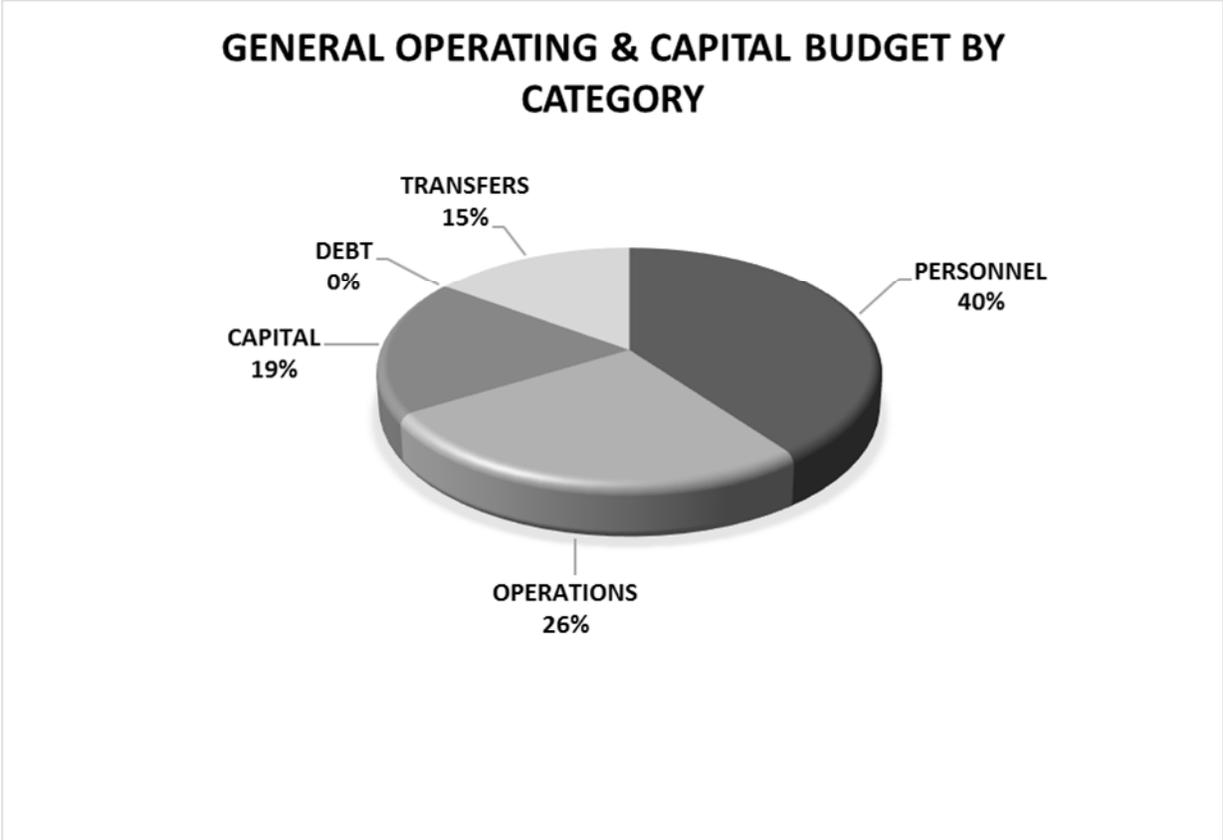
Total General Fund Operating Expenses (budgeted)	\$ 12,337,661
Less: Transfers & Debt	-\$ 1,837,591
Plus: Bonded Debt	\$ 0
TOTAL	\$ 10,500,070
DIVIDED BY:	
Total Full Time Employees	63.8
X 2,080 Hours	132,600
TOTAL	\$ 79.19

In Fiscal Year 2019, the overhead rate will be: \$79.19 per Labor Hour Billed

General Fund Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
01 ADMINISTRATION	276,645	288,244	302,990	291,300	337,520
02 FINANCE	268,056	324,366	331,285	327,810	340,290
05 POLICE	3,910,796	4,113,530	4,332,435	4,014,010	4,181,210
08 COMMUNITY & ECON DEVELOPMENT	835,438	1,022,135	1,052,920	984,160	1,017,020
12 INSURANCE / COMMON EXPENSES	1,262,574	1,325,595	1,539,625	1,295,890	1,631,220
20 PW ADMINISTRATION	218,724	238,618	254,407	264,830	255,170
21 PW STREETS & STORM WATER	1,118,470	1,148,210	1,274,375	1,220,840	1,244,790
22 PW FORESTRY & PARKS	1,338,022	1,362,747	1,391,085	1,303,160	1,345,730
25 PW FACILITIES	118,659	122,673	131,300	116,024	147,120
26 DEBT & TRANSFERS	<u>6,722,373</u>	<u>2,093,174</u>	<u>1,700,000</u>	<u>3,172,326</u>	<u>1,837,591</u>
TOTAL	\$ 16,069,757	\$ 12,039,292	\$ 12,310,422	\$ 12,990,350	\$ 12,337,661

General Fund Expenditures by Category



Personnel Costs	\$ 6,049,420
Operating Costs	\$ 4,017,110
Capital Costs	\$ 2,836,500
Debt Service	\$ -
Transfers Out	\$ 2,271,131
	<u>\$15,174,161</u>

2019 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 other 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

The Administration Department goals for 2019 are below. In addition, goals pertaining to all Village departments are included after the Administration Department specific goals. Many of these Village-wide goals will require resources / direction from the Administration Department.

Administration Department

- **Develop Village of Lincolnshire Strategic Plan:** Work with Village staff, elected officials and stakeholders on creation of Lincolnshire strategic plan and update to Village mission statement. Facilitate planning process to explore community strengths, weaknesses, opportunities, and threats to build an action plan and address long-term Village needs.
- **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.
- **Document Management:** Research, recommend, and implement formal document management system to integrate with new enterprise software system if cost effective.

All Village Departments

- Review the complete list titled “Fiscal Year 2019 Goals” in the “Organizational Information” section

2019 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 2018 Budget.
- 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 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Village Board Meetings	58	50	65	53	65
Ordinances Prepared	40	32	35	32	35
Resolutions Prepared	8	8	8	15	8
Newsletter/Resident Mailings	4	4	3	4	4
E-News Messages Sent	70	75	76	83	76
E-News Subscribers	1550	1633	3000	1795	1659
Facebook Likes	655	1129	2000	1291	1025
Twitter Followers	455	819	1000	905	1000
General Fund Property Tax Levy					

Staffing (Full Time Equivalents)

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Village Manager	0.80	0.80	0.80	0.80	0.80
Assistant Village Manager/CED Director	0.00	0.00	0.50	0.00	0.00
Administrative Assistant	0.80	0.80	0.80	0.80	0.80
Administrative Intern	0.00	0.00	0.00	0.00	0.50
Management Analyst	0.80	0.00	0.00	0.00	0.00
Administrative Clerk	0.25	0.00	0.00	0.00	0.00
Production Staff	0.00	0.00	0.00	0.00	0.00
Total	2.65	1.60	2.10	1.60	2.10

2019 Annual Budget Program Activity Summary		
General Fund	Administration	01-01

Expenditure Summary

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</u>
Personnel Expenses	242,160	259,181	264,890	262,200	300,520
Contractual Services	5,000	5,300	3,700	1,400	3,200
Commodities	-	-	-	-	-
Other Charges	<u>29,485</u>	<u>23,763</u>	<u>34,400</u>	<u>27,700</u>	<u>33,800</u>
TOTAL	\$ 276,645	\$ 288,244	\$ 302,990	\$ 291,300	\$ 337,520

2019 Annual Budget Program Activity Summary		
General Fund	Administration	01-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>PERSONNEL EXPENSES</u>					
01-01-60-1000 Regular Salaries	228,037	213,988	216,000	215,000	230,000
01-01-60-1500 Part Time Wages	6,231	6	-	-	20,000
01-01-60-2000 Overtime Salaries	7,892	86	400	-	300
01-01-70-9101 IMRF Contribution	-	32,550	31,940	32,200	31,070
01-01-70-9200 FICA Expense	-	12,551	16,550	15,000	19,150
	\$ 242,160	\$ 259,181	\$ 264,890	\$ 262,200	\$ 300,520
<u>CONTRACTUAL SERVICES</u>					
01-01-61-3000 Equipment Maintenance	-	-	200	-	200
01-01-61-4000 Professional Services	5,000	5,300	1,500	-	1,500
01-01-61-4024 Prof Svc- Misc	-	-	1,500	1,400	1,500
01-01-61-9000 Outside Services	-	-	500	-	-
	\$ 5,000	\$ 5,300	\$ 3,700	\$ 1,400	\$ 3,200
<u>OTHER CHARGES</u>					
01-01-63-1000 Memberships	12,407	11,118	11,000	11,000	11,200
01-01-63-2000 Vehicle Allowance	4,800	4,800	4,800	5,200	6,000
01-01-63-3000 Professional Development	4,605	2,614	6,500	4,000	6,500
01-01-63-4000 Publications	524	586	600	600	600
01-01-63-5000 Classified Ads	295	-	2,000	1,200	1,500
01-01-63-7000 Boards & Commissions	716	828	2,500	200	2,000
01-01-63-9000 Business Expenses	6,138	3,817	7,000	5,500	6,000
	\$ 29,485	\$ 23,763	\$ 34,400	\$ 27,700	\$ 33,800
TOTAL DISBURSEMENTS	\$ 276,645	\$ 288,244	\$ 302,990	\$ 291,300	\$ 337,520

2019 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.
- **BS&A Budget Component:** Implement BS&A budget component, train users, and import data to the "Current Budget"
- **BS&A Financial Forecast Component:** Research advantages/disadvantages to implementing the BS&A financial forecast component; including importing data to the "Current Budget".

2019 Annual Budget Program Activity Summary		
General Fund	Finance	01-02

Significant Goals/Objectives –cont–

- **Fraud Awareness Training:** Prepare Fraud Awareness Training program and present to staff. Management and purchasing staff should understand the importance in preventing and detecting fraudulent disbursements. Managers should be well versed in the red flags of bribery schemes. The present grant program trend is to confirm applicant agencies have implemented anti-fraud measures and training. Failure to these assurances results in a lower score value. In short, this training enhances Lincolnshire’s opportunity to receive grant funds.

Major Budget Changes

- None.

Capital Projects

- None

2019 Annual Budget Program Activity Summary		
General Fund	Finance	01-02

Performance Indicators:

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Vendor A/P Checks	2,000	2,155	2,000	1,900	2,000
Vendor Direct Deposit	260	331	300	420	450
Payrolls Checks	136	99	150	100	150
Payroll Direct Deposit	1,679	1,956	2,000	1,940	2,000

Staffing (Full Time Equivalents)

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
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	0.50	0.50	0.50	0.50
Total	3.20	2.90	2.90	2.90	2.90

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	244,401	298,935	302,960	301,100	311,940
Contractual Services	21,179	22,204	22,950	22,830	23,630
Commodities					
Other Charges	2,476	3,227	5,375	3,880	4,720
TOTAL	\$ 268,056	\$ 324,366	\$ 331,285	\$ 327,810	\$ 340,290

2019 Annual Budget Program Activity Summary		
General Fund	Finance	01-02

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>PERSONNEL EXPENSES</u>					
01-02-60-1000 Regular Salaries	231,190	207,966	196,000	197,000	204,000
01-02-60-1500 Part Time Wages	12,769	37,976	51,000	49,000	53,000
01-02-60-2000 Overtime Salaries	442	-	500	-	500
01-02-70-9101 IMRF Contribution	-	36,030	36,530	36,100	34,740
01-02-70-9200 FICA Expense	-	16,963	18,930	19,000	19,700
	<u>\$ 244,401</u>	<u>\$ 298,935</u>	<u>\$ 302,960</u>	<u>\$ 301,100</u>	<u>\$ 311,940</u>
<u>CONTRACTUAL SERVICES</u>					
01-02-61-2000 Printing	205	668	710	500	700
01-02-61-3019 Eq Maint- Mail Equip / Misc.	23	219	100	250	220
01-02-61-4003 Prof Svc- Audit	20,034	20,665	21,130	21,120	21,750
01-02-61-5000 Legal Notices	895	652	960	910	910
01-02-61-9000 Outside Serv- Misc & Shipping	22	-	50	50	50
	<u>\$ 21,179</u>	<u>\$ 22,204</u>	<u>\$ 22,950</u>	<u>\$ 22,830</u>	<u>\$ 23,630</u>
<u>OTHER CHARGES</u>					
01-02-63-1000 Memberships	685	685	800	700	700
01-02-63-3000 Professional Development	1,606	1,846	3,450	2,000	2,900
01-02-63-4000 Publications	149	-	325	320	320
01-02-63-8600 Minor Equipment	-	43	300	350	300
01-02-63-9000 Business Expenses	36	653	500	510	500
	<u>\$ 2,476</u>	<u>\$ 3,227</u>	<u>\$ 5,375</u>	<u>\$ 3,880</u>	<u>\$ 4,720</u>
TOTAL DISBURSEMENTS	\$ 268,056	\$ 324,366	\$ 331,285	\$ 327,810	\$ 340,290

2019 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

- **Resources/Schedule:** Implement and assess the new 10-hour patrol scheduling format.
- **Dispatch:** Complete the transfer to the new police dispatch center.
- **Records Section:** Review all police records functions, and effect change to improve the quality and efficiency of services.
- **Technology:** Plan and prepare for the implementation of body-worn cameras.
- **Communication:** Develop a comprehensive communication strategy for engaging the residents regarding emergencies, special events, and items of public interest.

Major Budget Changes

“Change” continues to be the theme for the police department in 2019. Beginning in 2019 the police department will convert from a 12-hour to a 10-hour scheduling format. This was one of the positive results of the successful 2018 contract negotiations with the police bargaining unit. The goal of the transition to the 10-hour schedule is to reduce officer fatigue while enhancing citizen services. The new format will add additional officers during peak times, and aid internally with such things as training and communication between the shifts. Another benefit is the reassignment of a patrol sergeant from a shift supervisor to a “Support Services/Cover” supervisor. The Support Services Sergeant will assist with the investigations section, crime prevention unit, school resource officers, and records section. Additionally, the Support Services/Cover Sergeant will be able to fill-in for other supervisors when vacancies occur.

With the combination of the 10-hour schedule, and reassignment of the sergeant’s position, the department hopes to reduce the need for overtime over the next several years. Overtime is projected to remain higher than average for at least the first half of 2019 due to many new officers undergoing field training activities. Staff turnover has slowed; however, the budget reflects two new officers being hired in 2019 to bring the department to its full authorized staffing level.

2019 Annual Budget Program Activity Summary		
General Fund	Police	01-05

Another highlight for 2019, is the expected transition to a new dispatch center. The switch from Vernon Hills to Deerfield will result in a savings in dispatch costs of over \$200,000 annually. At the same time, we will continue to evaluate the potential for a future Lake County Regional 9-1-1 Center.

Finally, Stevenson High School officials requested a second School Resource Officer to begin in 2019. This request was made as the result of the increase of student population combined with the need to enhance security at the high school. This will result in bringing the total sworn officers in the police department to 25, and both School Resource Officer positions will be principally funded by Stevenson High School District 125.

Capital Projects:

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

Performance Indicators:

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Calls For Service	24,781	26,314	25,000	27,600	30,000
Total Reports	839	875	900	970	1,000
Arrests (Includes traffic)	304	323	200	330	350
DUI Arrests	26	48	25	44	46
DUI Conviction Rate	95%	95%	95%	95%	95%
FBI Part I Crimes	54	77	70	85	95
FBI Part I Crimes Cleared	11%	11%	10%	11%	11%

2019 Annual Budget Program Activity Summary		
General Fund	Police	01-05

Staffing (Full Time Equivalents)

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	1.00	1.00	0.00	0.00	0.00
Commander	0.00	0.00	2.00	2.00	2.00
Sergeant	5.00	5.00	4.00	4.00	4.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	13.00	13.00	14.00	14.00	14.00
School Resource Officer	1.00	1.00	1.00	1.00	2.00
Records Clerk	2.00	2.00	1.50	1.50	1.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Community Service Officer	2.00	2.00	1.50	1.50	1.50
Total	28.00	28.00	28.00	28.00	29.00

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	3,514,895	3,666,693	3,767,240	3,629,550	3,678,090
Contractual Services	133,468	151,637	159,970	122,549	152,760
Commodities	14,089	17,534	19,000	16,300	34,660
Other Charges	76,674	107,249	183,725	131,231	147,100
Transfers	171,670	170,417	202,500	114,380	168,600
TOTAL	\$ 3,910,796	\$ 4,113,530	\$ 4,332,435	\$ 4,014,010	\$ 4,181,210

2019 Annual Budget Program Activity Summary		
General Fund	Police	01-05

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>PERSONNEL EXPENSES</u>					
01-05-60-1000 Regular Salaries	2,493,883	2,476,592	2,488,800	2,375,000	2,426,000
01-05-60-1500 Part Time Wages	-	26,631	41,600	24,000	43,700
01-05-60-2000 Overtime Salaries	144,227	249,313	225,000	270,000	225,000
01-05-60-2100 Overtime Contract Services	43,654	34,404	40,000	35,000	40,000
01-05-60-3050 Other Benef- Wellness Testing	-	-	-	-	7,500
01-05-70-9101 IMRF Contribution	-	22,997	58,560	26,200	28,610
01-05-70-9200 FICA Expense	-	53,056	63,530	49,600	52,280
01-05-70-9510 Pension Retirement	833,131	803,700	849,750	849,750	855,000
	\$ 3,514,895	\$ 3,666,693	\$ 3,767,240	\$ 3,629,550	\$ 3,678,090
<u>CONTRACTUAL SERVICES</u>					
01-05-61-2001 Case Reports & Forms	1,331	882	1,500	1,000	900
01-05-61-2003 Print- Tickets	1,858	1,517	2,500	2,500	1,500
01-05-61-2005 Print- Field Directory	473	486	500	400	450
01-05-61-2007 Print- Promotional	874	1,062	2,500	1,500	2,500
01-05-61-3002 Eq Maint- Audio/Emerg Light	1,810	4,798	4,000	2,000	2,000
01-05-61-3003 Eq Maint- Test-AED, Diu, Etc.	-	234	-	-	-
01-05-61-3005 Eq Maint- CAD/Rec Sys	15,614	18,579	19,000	-	-
01-05-61-3008 Eq Maint- Firearms	446	151	500	500	500
01-05-61-3010 Eq Maint- Live Scan	-	-	1,000	500	500
01-05-61-3012 Eq Maint- Misc Office Eq	-	497	500	500	500
01-05-61-3015 Eq Maint- Ecitation	-	-	-	-	500
01-05-61-3016 Eq Maint- Radar Units	750	634	1,000	420	750
01-05-61-3018 Eq Maint- BEAST System	1,198	1,299	1,200	1,300	1,300
01-05-61-3020 Eq Maint- Local Radio	7,634	-	-	-	-
01-05-61-3021 StarCom Network	4,420	11,434	22,500	12,000	11,500
01-05-61-3030 Eq Maint- Emerg Warning Siren	2,750	2,850	2,900	2,850	2,850
01-05-61-4001 Prof Svc- Actuary	2,500	2,500	2,500	2,500	2,500
01-05-61-4002 Prof Svc- Animal Control	1,500	1,500	1,500	1,500	1,500
01-05-61-4006 Prof Svc- Crime Lab Assess	12,699	12,699	13,000	12,699	13,000
01-05-61-4008 Prof Svc- In-Car Video	-	3,245	4,700	4,620	6,000
01-05-61-4013 Prof Svc- Legal Services	34,355	45,395	42,000	42,000	42,000
01-05-61-4014 Prof Svc- Digital Forensics	1,500	4,778	5,500	4,500	5,500
01-05-61-4015 Prof Svc- Recruit/ Testing	22,587	19,477	12,600	10,000	23,000
01-05-61-4025 Prof Svc- Internet Connection	11,521	9,019	11,000	11,500	11,500
01-05-61-5506 Data Sys- Policy Mgt Sware	2,031	2,242	-	-	13,000
01-05-61-5515 Data Sys- Wireless	5,617	6,360	7,570	6,760	7,810
01-05-61-9005 Cont Svc- Car Wash	-	-	-	1,000	1,200
	\$ 133,468	\$ 151,637	\$ 159,970	\$ 122,549	\$ 152,760

2019 Annual Budget Program Activity Summary		
General Fund	Police	01-05

Expenditure Detail continued

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>COMMODITIES</u>					
01-05-62-3001 Maint Mat- BA / AED Supplies	490	747	1,000	1,000	1,000
01-05-62-3007 Maint Mat- Evidence Collection	2,500	3,283	2,500	2,500	5,000
01-05-62-3012 Maint Mat- Ammunition	7,569	9,493	9,500	9,500	14,000
01-05-62-3013 Maint Mat- Safety Equipment	209	1,430	1,500	800	1,500
01-05-62-3015 Maint Mat- Taser	-	-	-	-	9,160
01-05-62-3031 Maint Mat- Radios & Equip	768	-	1,000	-	1,000
01-05-62-3033 Maint Mat- Misc.	1,420	1,372	1,500	1,000	1,500
01-05-62-3046 Maint Mat- Video Recording Sup	1,133	1,209	2,000	1,500	1,500
	\$ 14,089	\$ 17,534	\$ 19,000	\$ 16,300	\$ 34,660
<u>OTHER CHARGES</u>					
01-05-63-1000 Memberships	2,150	4,630	5,000	5,000	6,000
01-05-63-3002 Prof Dev-Certified Courses	24,601	28,553	60,000	40,000	40,000
01-05-63-3004 Prof Dev-NIPAS Training	5,805	6,313	6,500	6,286	6,500
01-05-63-3006 Prof Dev- NEMRT	2,530	3,295	3,500	2,600	3,000
01-05-63-4000 Publications	954	542	500	300	300
01-05-63-6001 Uniform- Body Armor	1,950	9,697	9,300	9,300	8,500
01-05-63-6002 Uniform- Cleaning	12,825	12,000	14,000	14,000	14,000
01-05-63-6004 Uniform- Jacket Replace	914	1,250	1,500	1,000	1,500
01-05-63-6005 Uniform- NIPAS	2,082	-	22,000	-	1,000
01-05-63-6006 Uniform- Patches/Insignias	1,336	2,776	4,000	4,131	1,500
01-05-63-6007 Uniform- Replacement	6,492	18,967	13,500	10,000	11,000
01-05-63-8601 Firearm Replacements	1,793	1,823	1,800	1,550	2,800
01-05-63-8602 Minor Equipment	730	567	2,000	1,800	2,000
01-05-63-8603 Officer Personal Safety Eq	-	-	8,100	8,014	3,500
01-05-63-8604 Starcom Radios	-	-	-	-	13,000
01-05-63-9000 Business Expense	3,739	4,493	5,000	5,000	5,000
01-05-63-9002 Comm Oriented Awareness & Pr	5,991	7,237	10,000	12,000	10,000
01-05-63-9006 Lincolnshire Explorer Post Op	-	216	10,000	7,500	10,000
01-05-63-9007 Veh Titles/Plates	639	524	525	750	1,000
01-05-63-9009 Officer Testing	1,138	554	3,500	-	3,500
01-05-80-4000 Equip- Furniture	1,005	3,812	3,000	2,000	3,000
	\$ 76,674	\$ 107,249	\$ 183,725	\$ 131,231	\$ 147,100
<u>TRANSFERS</u>					
01-05-96-1200 Transfer Out- VMF	171,670	162,700	166,800	114,380	168,600
01-05-96-1700 Transfer Out- E911	-	7,717	35,700	-	-
	\$ 171,670	\$ 170,417	\$ 202,500	\$ 114,380	\$ 168,600
TOTAL DISBURSEMENTS	\$ 3,910,796	\$ 4,113,530	\$ 4,332,435	\$ 4,014,010	\$ 4,181,210

2019 Annual Budget Program Activity Summary		
General Fund	Community and Econ Development	01-08

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

- **Community Enhancement Program Improvements:** Complete community enhancement program improvements pertaining to code enforcement and property maintenance standards including public education, standardized enforcement processing, and increasing use of technology for field work.
- **Create Formal Volunteer Program:** Develop program guidelines/procedures to solicit and manage volunteers for all Village special events. Increase participation of religious organizations in community events to provide volunteer support.
- **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 Development of Zoning/Design-Oriented Regulations to ensure Residential Character/Integrity:** Finalize bulk regulations of all Residential Zoning Districts to ensure Village vision is met and analyze the necessity of varying degrees of design-standards/review to support preservation of residential character.
- **Increase Reporting on Economic Development Activities:** Continue to executive on the priorities outlined in the Lincolnshire Economic Development Strategic Plan and improve reporting on activities and accomplishments.

Major Budget Changes

- Professional Services – There is an anticipated reduction of \$25,000 for Building/Fire Inspection Services. The 2018 budget was driven by several large development projects and corresponding inspections. A portion of those inspections have been deferred to 2019.
- Economic Development Incentives – The Village’s agreement with Village Green Baceline L.P. for capital improvements ended in 2018 (\$65,000). The closing of Fresh Market in 2018 will also impact 2019 incentives (\$37,000). The cumulative reduction from Village Green Baceline and

2019 Annual Budget Program Activity Summary		
General Fund	Community and Econ Development	01-08

Major Budget Changes –cont–

Fresh Market is partially offset with the introduction of the Village’s agreement with Half Day Brewing (\$50,000) for distribution expansion and sales tax sharing agreement.

Capital Projects

- None.

Performance Indicators

Number of Plan Reviews	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Building Consultant	94	54	75	47	65
Building Official	218	326	275	285	276
Code Enforcement	37	85	60	81	68
Elevators	14	6	10	14	11
Village Engineer	317	293	250	224	278
Fire Reviews	129	126	100	136	130
Forestry	39	2	2	5	15
Life Safety	10	-	10	0	3
Planning	117	73	75	71	87
Public Works	14	-	100	33	16
Tree Removals	281	267	150	248	265
Total	1,270	1,232	1,107	1,144	1,215

Additional Indicators	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Zoning Board Development Reviews	6	6	10	2	6
Architectural Review Board Reviews	18	16	20	13	15
Permits Issued*	1,036	808	1,000	695	846
No. of Inspections*	1,486	1,874	1,500	1,467	1,609
Valuation (thousands)*	\$ 24,988	\$ 66,478	\$ 22,000	\$ 30,455	\$ 25,000
No. of new Com/Office/ Warehse bldgs.	0	4	0	1	1
No. of new Housing Units	0	344	150	20	35
Sq. Ft. new Com. Bldgs. (thousands)	0		0	0	
Sq. Ft. new Off/Warehse. Bldgs. (thousands)	0		0	186,616	

Staffing (Full Time Equivalents)

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Director of Community & Econ Development	1.00		1.00	1.00	1.00
Building Official	1.00		1.00	1.00	1.00
Economic Development Coordinator	1.00		1.00	1.00	
Planning & Development Manager					1.00
Code Enforcement Inspector	0.50		0.50	0.50	0.50
Administrative Assistant	1.00		1.00	1.00	1.00
Total	4.50		4.50	4.50	4.50

2019 Annual Budget Program Activity Summary		
General Fund	Community and Econ Development	01-08

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	342,787	444,037	460,920	436,200	473,050
Contractual Services	135,514	203,795	178,300	125,750	157,800
Commodities	-	-	-	-	-
Other Charges	352,237	369,702	408,900	418,940	381,350
Transfers	4,900	4,600	4,800	3,270	4,820
TOTAL	\$ 835,438	\$ 1,022,135	\$ 1,052,920	\$ 984,160	\$ 1,017,020

2019 Annual Budget Program Activity Summary		
General Fund	Community and Econ Development	01-08

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
PERSONNEL EXPENSES					
01-08-60-1000 Regular Salaries	303,350	332,708	344,000	323,000	351,000
01-08-60-1500 Part Time Wages	35,521	32,521	37,000	38,000	39,500
01-08-60-2000 Overtime Salaries	3,916	-	-	-	-
01-08-70-9101 IMRF Contribution	-	51,528	50,770	47,700	52,680
01-08-70-9200 FICA Expense	-	27,280	29,150	27,500	29,870
	\$ 342,787	\$ 444,037	\$ 460,920	\$ 436,200	\$ 473,050
CONTRACTUAL SERVICES					
01-08-61-2000 Printing	-	-	150	-	150
01-08-61-4010 Prof Svc- Elevator Inspections	9,288	8,699	9,000	8,800	9,000
01-08-61-4161 Prof Svc- Bldg- Fire Consult Revi	105,822	161,793	150,000	110,000	125,000
01-08-61-4164 Prof Svc- Engineering Consult R	6,140	31,684	17,000	5,000	15,000
01-08-61-4167 Prof Svc- PreApplication Exp	-	113	-	300	1,500
01-08-61-5000 Legal Notices	-	109	150	150	150
01-08-61-9000 Outside Services	14,264	426	-	-	5,000
01-08-61-9098 Cont Svc- Prntng & Publ	-	972	2,000	1,500	2,000
	\$ 135,514	\$ 203,795	\$ 178,300	\$ 125,750	\$ 157,800
OTHER CHARGES					
01-08-63-1000 Membership	2,290	2,195	2,500	2,000	2,800
01-08-63-1004 Memb- Visit Lake County	15,000	15,000	18,750	18,750	20,000
01-08-63-1005 Memb- Bus. Devel.	1,455	1,455	1,700	1,450	1,450
01-08-63-3000 Professional Development	3,241	4,054	5,500	3,500	5,500
01-08-63-4000 Publications	-	426	350	1,030	500
01-08-63-7000 Boards & Commissions	-	-	100	-	100
01-08-63-9000 Business Expense	1,564	434	800	1,700	800
01-08-63-9003 Economic Dev Initiatives	1,094	3,464	10,000	9,000	10,000
01-08-63-9004 Equipment & Clothing	156	268	1,700	200	200
01-08-63-9501 Economic Dev Incentives	327,437	342,407	367,500	381,310	340,000
	\$ 352,237	\$ 369,702	\$ 408,900	\$ 418,940	\$ 381,350
TRANSFERS					
01-08-96-1200 Transfer Out- VMF	4,900	4,600	4,800	3,270	4,820
	\$ 4,900	\$ 4,600	\$ 4,800	\$ 3,270	\$ 4,820
TOTAL DISBURSEMENTS	\$ 835,438	\$ 1,022,135	\$ 1,052,920	\$ 984,160	\$ 1,017,020

2019 Annual Budget Program Activity Summary		
General Fund	Insurance / Common Expense	01-12

Function

The Insurance and Common Expense division of the budget includes expenses shared among all Village departments and operations. The activities funded by this account include general insurance premiums for property, liability, and workers compensation; 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 is 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 FY2019 are:

- An increase of \$6,600 in the “Telephone” account to pay for data line service for the East Side Reservoir.
- An increase of \$8,000 in “Property/Liability Insurance” and a decrease of \$38,500 in the “High Excess Liability Pool”. These changes are related in that the Village’s Property/Liability Insurance has absorbed coverage previously offered through the Village’s involvement in the High Excess Liability Pool (HELP) and HELP – Beach Endorsement, of which the Village no longer participates. Overall, there is a net reduction of more than \$30,000 in property and liability insurance costs between the 2018 and 2019 budgets with no impact to coverage levels.

2019 Annual Budget Program Activity Summary		
General Fund	Insurance / Common Expense	01-12

Major Budget Changes –cont–

- Medical insurance premiums through the Village’s self-insured health insurance pool, North Suburban Employee Benefits Cooperative (NSEBC), increased by 10.5% 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 second year of two 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 three years of the contract with two optional renewal periods of one year each. Members of the Consortium are working toward a single master contract for all members which is expected to be developed for implementation in 2019.
- Funds included in the budget (\$30,000) to complete a full review of all Village positions/compensation in Fiscal Year 2019.
- The proposed budget also includes \$12,000 to complete organization-wide strategic planning in 2019.
- Funds are also included in the “Professional Services – Miscellaneous” line item to reflect possible reimbursement to Azavar Government Solutions as part of revenue sharing related to revenue audit currently underway.

Performance Indicators

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Property/Liability Claims Processed	2	0	5	1	4
Auto Liability Processed	0	1	2	1	2
Workers Compensation Claims Processed	5	8	5	8	6

Staffing (Full Time Equivalents)

- No staff is funded through this account.

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	-	-	-	-	-
Contractual Services	1,186,697	1,255,186	1,444,225	1,218,390	1,534,720
Commodities	13,914	15,018	14,400	14,000	14,400
Other Charges	61,963	55,391	81,000	63,500	82,100
TOTAL	\$ 1,262,574	\$ 1,325,595	\$ 1,539,625	\$ 1,295,890	\$ 1,631,220

2019 Annual Budget		
Program Activity Summary		
General Fund	Insurance / Common Expense	01-12

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>CONTRACTUAL SERVICES</u>					
01-12-61-1000 Telephone	4,783	4,894	4,950	7,000	6,930
01-12-61-1002 Telephone- Cellular	7,904	8,926	10,640	9,500	10,980
01-12-61-1004 Telephone- Pay Phone	706	88	-	-	-
01-12-61-1010 Telephone- Maint	1,352	2,088	1,800	2,210	1,890
01-12-61-2002 Print- Budget, Forms, Misc	1,355	800	1,350	850	1,350
01-12-61-2004 Print- Letterhead Supplies	2,896	2,525	3,780	2,500	3,500
01-12-61-2006 Print- Newsletter	11,137	10,885	10,350	10,900	11,000
01-12-61-3501 Eq Maint- Post Meter Rent	1,224	1,224	1,250	1,100	700
01-12-61-4000 Prof Svc- Video Svcs	5,288	4,800	6,000	5,700	6,000
01-12-61-4004 Prof Svc: Flex Administration	2,900	2,900	2,900	2,900	2,900
01-12-61-4013 Prof Svc- Legal Svcs	41,145	53,807	64,000	67,000	64,000
01-12-61-4016 Prof Svc- Med.Svc/Drug Testing	2,345	6,698	4,000	3,200	4,000
01-12-61-4033 Prof Svc- Strategic Planning	-	-	12,000	-	12,000
01-12-61-4034 Prof Svc- Salary Survey	-	-	30,000	-	30,000
01-12-61-4099 Prof Svc- Miscellaneous	-	-	-	-	16,500
01-12-61-5503 Data Sys- Internet Connection	7,869	6,985	8,100	7,700	8,100
01-12-61-5507 Data Sys- Software / Licensing	19,140	23,065	24,300	24,300	26,060
01-12-61-6000 Postage	8,443	9,478	8,500	9,400	9,600
01-12-61-7000 Duplicating	3,849	3,444	3,780	3,420	2,120
01-12-61-7001 Duplicating- Lease Copiers	5,268	5,571	5,580	6,030	-
01-12-61-8701 Medical Premiums- Health	574,597	636,681	745,105	605,000	794,000
01-12-61-8702 Medical Premiums- Dental	65,445	67,395	72,050	67,300	70,500
01-12-61-8703 Medical Premiums- Life	12,096	14,039	13,800	12,700	13,800
01-12-61-8800 Property/Liability Ins	76,637	84,637	77,940	77,620	80,840
01-12-61-8801 Workers Comp	122,271	94,056	110,500	95,460	149,600
01-12-61-8802 High Excess Liability Pool	19,677	19,950	20,150	-	-
01-12-61-8803 HELP- Beach Endorsement	4,875	4,876	4,880	-	-
01-12-61-9004 Cont Svc- Banking Services/ Pos	-	-	1,000	-	-
01-12-61-9022 Cont Svc- GIS Services	55,512	56,750	65,340	65,340	65,070
01-12-61-9029 Cont Svc- IT Consult/Sys Mon	53,984	55,116	61,200	60,000	63,000
01-12-61-9109 Cont Svc- Records Mgt & Destru	-	1,717	1,500	1,000	1,500
01-12-61-9114 Cont Svc- Emerg. Not. Sys.	5,940	6,383	6,030	5,940	6,030
01-12-61-9118 Cust Svc- Website Consult	3,082	4,527	1,800	1,200	1,800
01-12-61-9124 Cont Svc- Surveillance	-	-	1,400	1,300	1,350
01-12-61-9130 Cont Svc- Payroll Processing	10,735	11,314	11,750	11,590	12,400
01-12-61-9140 Cont Svc- Downtown Maint	54,196	48,358	45,000	48,000	48,000
01-12-64-2000 Office Equipment	46	1,209	1,500	2,230	9,200
	\$ 1,186,697	\$ 1,255,186	\$ 1,444,225	\$ 1,218,390	\$ 1,534,720

2019 Annual Budget Program Activity Summary		
General Fund	Insurance / Common Expense	01-12

Expenditure Detail continued

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>COMMODITIES</u>					
01-12-62-1000 Office Supplies	13,914	15,018	14,400	14,000	14,400
	\$ 13,914	\$ 15,018	\$ 14,400	\$ 14,000	\$ 14,400
<u>OTHER CHARGES</u>					
01-12-63-8600 Minor Equip- IPRF Grant Project	16,990	11,831	11,000	13,500	11,000
01-12-63-9010 Senior Citizen Tax Relief	5,385	5,132	5,000	5,000	5,000
01-12-63-9505 Drone Licensing/ Misc	-	-	-	-	1,100
01-12-80-3005 Misc Computer Equipment	39,588	38,428	65,000	45,000	65,000
	\$ 61,963	\$ 55,391	\$ 81,000	\$ 63,500	\$ 82,100
TOTAL DISBURSEMENTS	\$ 1,262,574	\$ 1,325,595	\$ 1,539,625	\$ 1,295,890	\$ 1,631,220

2019 Annual Budget Program Activity Summary		
General Fund	Public Works – Administration	01-20

Function

This division of Public Works supports administration of all General Fund Public Works functions including Streets & Storm Water, Forestry & Parks, Facility Maintenance, and Capital Maintenance/Improvements. The Public Works Administration 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 Professional Development training throughout Public Works and encourage certifications in multiple areas including Fleet and Forestry Divisions.
- **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. Investigate the potential use for GIS based Asset Management as it relates to each division of Public Works.
- **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 2018 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:** 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

2019 Annual Budget Program Activity Summary		
General Fund	Public Works – Administration	01-20

Performance Indicators

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Engineering Permits	303	115	200	84	180
Plan Reviews	N/A	N/A	N/A	N/A	N/A
Engineering Project Inspections	229	184	175	122	150

Staffing (Full Time Equivalents)

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Public Works Director	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.00	0.00	0.00	0.00	0.00
Assistant Public Works Director/Village E	0.75	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	0.00	0.00
PW-Management Analyst	0.00	0.00	0.00	0.75	0.75
Total	1.75	1.75	1.75	1.75	1.75

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	154,692	197,408	205,882	218,000	205,940
Contractual Services	57,489	32,033	36,300	34,100	36,500
Commodities	-	-	-	-	-
Other Charges	6,543	9,177	12,225	12,730	12,730
TOTAL	\$ 218,724	\$ 238,618	\$ 254,407	\$ 264,830	\$ 255,170

2019 Annual Budget Program Activity Summary		
General Fund	Public Works – Administration	01-20

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
PERSONNEL EXPENSES					
01-20-60-1000 Regular Salaries	154,189	162,514	167,182	180,600	169,000
01-20-60-2000 Overtime Salaries	503	242	1,000	-	1,000
01-20-70-9101 IMRF Contribution	-	22,671	24,830	24,800	22,930
01-20-70-9200 FICA Expense	-	11,981	12,870	12,600	13,010
	\$ 154,692	\$ 197,408	\$ 205,882	\$ 218,000	\$ 205,940
CONTRACTUAL SERVICES					
01-20-61-4018 Prof Svc- Miscellaneous Enginee	49,174	28,850	30,000	25,000	30,000
01-20-61-4019 Prof Svc- NPDES Annual Permit	1,000	1,000	1,000	1,000	1,000
01-20-61-5000 Legal Notices	901	819	800	1,500	1,000
01-20-61-9000 Outside Services	6,414	1,364	4,500	6,600	4,500
	\$ 57,489	\$ 32,033	\$ 36,300	\$ 34,100	\$ 36,500
OTHER CHARGES					
01-20-63-1000 Memberships	2,582	2,683	4,600	4,600	4,600
01-20-63-2000 Vehicle Allowance	1,125	1,125	1,125	1,130	1,130
01-20-63-3000 Professional Development	1,232	3,722	5,000	5,000	5,000
01-20-63-9000 Business Expenses	626	576	500	1,000	1,000
01-20-64-2000 Office Equipment	978	1,071	1,000	1,000	1,000
	\$ 6,543	\$ 9,177	\$ 12,225	\$ 12,730	\$ 12,730
TOTAL DISBURSEMENTS	\$ 218,724	\$ 238,618	\$ 254,407	\$ 264,830	\$ 255,170

2019 Annual Budget Program Activity Summary		
General Fund	Public Works – Streets & Storm Water	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 division is also responsible for repair and maintenance of the Village's dedicated public roadway and storm water management systems consisting of 41 lane-miles of pavement, 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.
- Maintain and enhance the storm water management system.
- Conduct activities in compliance with the National Pollutant Discharge Elimination System (NPDES) regulations and provide annual report.
- Minimize the environmental impact of the snow and ice control program through salt conservation via the use of liquid deicers.
- Partner with other governmental entities for the procurement of goods and services, where practical, and implement such programs.
- Initiate a detention basin engineering study to assess maintenance / renovation needs to maintain storm water storage capacity.

Major Budget Changes

Expenditures for 2019 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 as compared to the 2018 budget.

- Streets-Part Time Wages: Account 01-21-60-1500 is estimated to be \$9,000 over budget in 2018 due to extra hours required for Special Events assistance and also due to the Streets & Storm Water division being down one Staff member as a result of a retirement.
- Streets-Snowplowing Overtime: Account 01-21-60-2100 is estimated to be \$10,000 over budget in 2018 due to extra hours required for snow plowing events in 2018. Many of the snow and ice control response efforts occurred outside of regular working hours.
- Contractual Service-Leaf Collection: Account 01-21-61-9010 is estimated to be over budget by approximately \$15,000 due to the inclusion of an extra week of pick-up service for the annual Leaf Collection Program. Staff proposes to increase this line item by \$15,000 to account for a possible seventh week of Leaf Pick-Up Service.

2019 Annual Budget Program Activity Summary		
General Fund	Public Works - Streets & Storm Water	01-21

Capital Projects

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

Performance Indicators

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Streets cleaned – miles	360	360	350	360	360
Hours per asphalt patching – tons	18.7	13.6	16.0	22.8	15.0
Pct. Catch basins requiring repair	20%	18%	15%	18%	17%
Pct. Storm sewer system inspected	17%	10%	20%	12%	12%
Snow events / salt spread - tons	17/520	12/412.7	20/600	22/680.95	20/624
Leaves collected – cubic yards	6,495	5,100	6,000	5,500	6,000
Hours of collection / cu.yd. leaves	0.00	0.00	0.00	0.00	0.00
Avg. # Days to complete Service Request	10.6	11.0	9.0	9.5	9.0

Staffing (Full Time Equivalents)

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
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	0.00	0.00	0.00	0.00
General Maintenance–Streets/Stormwater	3.00	3.00	3.00	3.00	3.00
Streets/Stormwater Foreman	0.00	1.00	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	4.75	4.75	4.75	4.75

2019 Annual Budget Program Activity Summary		
General Fund	Public Works - Streets & Storm Water	01-21

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	462,329	538,062	566,850	563,470	529,650
Contractual Services	400,860	391,177	466,400	477,950	472,700
Commodities	93,944	66,723	84,300	68,750	84,300
Other Charges	14,237	12,848	13,825	12,630	13,630
Transfers	<u>147,100</u>	<u>139,400</u>	<u>143,000</u>	<u>98,040</u>	<u>144,510</u>
TOTAL	\$ 1,118,470	\$ 1,148,210	\$ 1,274,375	\$ 1,220,840	\$ 1,244,790

2019 Annual Budget		
Program Activity Summary		
General Fund	Public Works - Streets & Storm Water	01-21

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>PERSONNEL EXPENSES</u>					
01-21-60-1000 Regular Salaries	400,297	390,928	400,000	395,000	373,000
01-21-60-1500 Part Time Wages	13,032	15,296	16,000	15,500	16,000
01-21-60-2000 Overtime Salaries	17,143	30,412	20,000	24,200	20,000
01-21-60-2100 Overtime Salaries- Snowplowing	31,857	11,000	30,000	40,000	30,000
01-21-70-9101 IMRF Contribution	-	57,454	66,420	58,500	57,070
01-21-70-9200 FICA Expense	-	32,971	34,430	30,270	33,580
	\$ 462,329	\$ 538,062	\$ 566,850	\$ 563,470	\$ 529,650
<u>CONTRACTUAL SERVICES</u>					
01-21-61-3000 Equipment Maintenance	428	831	500	-	500
01-21-61-8500 Electric Utilities	13,290	14,947	14,500	14,100	14,100
01-21-61-9006 Cont Svc- Leaf Disp	47,960	28,050	50,000	40,000	40,000
01-21-61-9010 Cont Svc- Leaf Collection	90,000	105,000	90,000	105,000	105,000
01-21-61-9014 Cont Svc- Equip Rental	597	209	500	200	500
01-21-61-9034 Cont Svc- Misc Disposal	8,401	10,670	10,000	10,000	10,000
01-21-61-9036 Cont Svc- Mosquito Abate	68,860	68,860	68,900	68,900	68,900
01-21-61-9042 Cont Svc- Pkway Restor	2,865	2,610	3,000	3,000	3,000
01-21-61-9044 Cont Svc- Crack Sealing & Pres	8,911	15,340	35,000	35,000	35,000
01-21-61-9046 Cont Svc- Pavemnt Mkgs	3,212	0	20,000	20,000	20,000
01-21-61-9060 Cont Svc- Strm Sewer Clean	1,625	4,000	4,000	4,000	4,000
01-21-61-9061 Cont Svc- Strm Sewer Telev	13,889	12,897	15,000	15,000	15,000
01-21-61-9062 Cont Svc- St Light Repairs	2,636	1,834	2,000	8,500	2,000
01-21-61-9063 Cont Svc- St Repairs	7,800	0	5,000	2,000	2,000
01-21-61-9064 Cont Svc- St Sweeping	21,775	29,923	20,000	18,500	20,000
01-21-61-9066 Cont Svc- Signal Maint	27,774	20,918	30,000	30,000	34,700
01-21-61-9067 Brick Paver Maint	4,850	5,000	5,000	5,000	5,000
01-21-61-9068 Concrete	13,301	7,886	8,000	8,000	8,000
01-21-61-9070 Pavement Patching	38,686	38,572	40,000	40,000	40,000
01-21-61-9119 Cont Svc- Catch Basin Cleaning	4,720	6,000	5,000	5,000	5,000
01-21-61-9120 Cont Svc- Misc Storm Sewer Re	11,580	7,630	20,000	27,250	20,000
01-21-61-9121 Cont Svc- Snow/Ice Control- S. \	7,700	7,700	10,000	8,500	10,000
01-21-61-9123 Cont Svc- Detention Basin Maint	-	2,300	10,000	10,000	10,000
	\$ 400,860	\$ 391,177	\$ 466,400	\$ 477,950	\$ 472,700

2019 Annual Budget		
Program Activity Summary		
General Fund	Public Works - Streets & Storm Water	01-21

Expenditure Detail continued

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>COMMODITIES</u>					
01-21-62-2500 Maint Mat- Yard Waste Refuse	6,573	9,390	8,000	8,100	8,000
01-21-62-3028 Maint Mat- Pavmnt Marking Mat	654	430	600	600	600
01-21-62-3039 Maint Mat- St Light Accessories	1,213	2,332	2,400	2,000	2,400
01-21-62-3040 Maint Mat- St Maint Equip	939	1,155	900	500	900
01-21-62-3041 Maint Mat- St Sign Materials	6,550	6,474	6,000	6,000	6,000
01-21-62-3042 Maint Mat- Misc	979	1,048	1,000	800	1,000
01-21-62-3069 Maint Mat- Conservancy Marker		-	1,000	500	1,000
01-21-62-3111 R&R- Parkway Restoration	2,846	1,980	2,000	1,000	2,000
01-21-62-3115 R&R- Road Repair	3,691	2,212	2,500	2,500	2,500
01-21-62-3116 R&R- Storm Sewer	1,242	4,407	4,000	3,700	4,000
01-21-62-3117 R&R- Streetscape Restor Mat	3,493	3,706	3,500	3,500	3,500
01-21-62-3502 Const Mat- Concrete	257	417	400	300	400
01-21-62-3504 Const Mat- Gravel & Sand	2,206	3,375	3,000	2,700	3,000
01-21-62-3507 Const Mat- Lumber & Steel	509	468	500	250	500
01-21-62-3510 Const Mat- Storm Sewer	961	1,202	1,000	700	1,000
01-21-62-3511 Const Mat- Traffic Safety	635	1,681	1,000	1,000	1,000
01-21-62-4001 Snow/Ice- Anti-Icing Sys Maint	1,088	327	1,500	1,100	1,500
01-21-62-4002 Maint Mat- Rock Salt	49,733	24,712	35,000	33,500	40,000
01-21-62-4003 Snow/Ice- Liquid De-Icing	6,445		10,000	-	5,000
01-21-62-4005 Snow/Ice- Plow Cutting Edges	3,930	1,408	-	-	-
	\$ 93,944	\$ 66,723	\$ 84,300	\$ 68,750	\$ 84,300
<u>OTHER CHARGES</u>					
01-21-63-2000 Vehicle Allowance	1,125	1,125	1,125	1,130	1,130
01-21-63-3000 Professional Development	3,473	2,778	3,500	3,400	3,500
01-21-63-6000 Uniforms	3,448	3,309	3,500	2,300	3,500
01-21-63-8600 Minor Equipment	2,415	2,020	2,000	2,000	2,000
01-21-63-9000 Business Expenses	651	491	500	400	500
01-21-63-9500 Recycle SWALCO	3,125	3,125	3,200	3,400	3,000
	\$ 14,237	\$ 12,848	\$ 13,825	\$ 12,630	\$ 13,630
<u>TRANSFERS</u>					
01-21-96-1200 Transfer Out- VMF	147,100	139,400	143,000	98,040	144,510
	\$ 147,100	\$ 139,400	\$ 143,000	\$ 98,040	\$ 144,510
TOTAL DISBURSEMENTS	\$ 1,118,470	\$ 1,148,210	\$ 1,274,375	\$ 1,220,840	\$ 1,244,790

2019 Annual Budget Program Activity Summary		
General Fund	Public Works – Forestry & Parks	01-22

Function

The Public Works – Forestry & Parks Division oversees maintenance of nine Village parks totaling 150 acres, six medians along Route 22, and 29 subdivision entrances. The Forestry & Parks 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

- **Evaluate Athletic Field Usage Policy/Fees:** Continue to evaluate the Village’s current Athletic Field Usage Policy and fee related to this policy. Evaluate the affiliate approval process and make any changes as needed. Implement any identified changes as necessary including and fee changes and/or Village Code Amendments.
- **Identify Priority Tree Removal Projects:** Continue to work with business community to bring awareness to 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

Expenditures for 2019 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 as compared to the 2018 budget.

- Contractual Service-Controlled Burning: Staff recommends an additional line item in the amount of \$20,000 to account for Controlled Burning Services.

Capital Projects

- For Capital Projects, please see General Capital Fund pages

2019 Annual Budget		
Program Activity Summary		
General Fund	Public Works – Forestry & Parks	01-22

Performance Indicators

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Hours/Playground Maintenance	37	52	50	93	84
Hours/Active Acres Maintained	9	13.8	10	13.9	14
Special Events Hours	1375	593.25	1400	660	700
Hours of Preparation/Athletic Event	0.62	2.49	0.55	2.47	2.5
Beach - No. of Patrons	1,180	843	2,000	1,000	1,800
Beach – No. of Season Tags	70	71	300	85	80
Beach – No. of Daily Tags	1,196	841	1,000	835	1,000
Beach – No. of Swimming Days	71	65	65	77	80
Trees Removed	275	240	250	194	250
Trees Planted	97	110	200	190	200
Trees Trimmed	233	350	450	300	300

Staffing (Full Time Equivalents)

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
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	0.00	0.00	0.00	0.00
Facilities Manager	0.00	0.00	0.00	0.00	0.00
Field Maintenance Foreman	1.00	1.00	1.00	1.00	1.00
Forestry/Parks Foreman	0.00	1.00	1.00	1.00	1.00
General Maintenance–Forestry/Parks	4.00	2.00	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	0.00
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	2.25	2.25	2.25	2.25
Total	9.875	9.125	10.125	10.125	9.875

2019 Annual Budget Program Activity Summary		
General Fund	Public Works – Forestry & Parks	01-22

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	489,495	599,418	602,460	580,600	550,230
Contractual Services	672,095	601,934	607,200	590,420	622,980
Commodities	49,461	43,331	56,000	47,550	51,000
Other Charges	14,171	11,164	15,725	9,430	10,730
Transfers	<u>112,800</u>	<u>106,900</u>	<u>109,700</u>	<u>75,160</u>	<u>110,790</u>
TOTAL	\$ 1,338,022	\$ 1,362,747	\$ 1,391,085	\$ 1,303,160	\$ 1,345,730

2019 Annual Budget		
Program Activity Summary		
General Fund	Public Works – Forestry & Parks	01-22

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>PERSONNEL EXPENSES</u>					
01-22-60-1000 Regular Salaries	400,296	390,930	400,000	395,000	373,000
01-22-60-1500 Part Time Wages	66,434	70,586	65,000	54,000	52,000
01-22-60-2000 Overtime Salaries	22,765	37,306	35,000	30,000	35,000
01-22-70-9101 IMRF Contribution	-	63,160	64,210	64,000	55,040
01-22-70-9200 FICA Expense	-	37,436	38,250	37,600	35,190
	\$ 489,495	\$ 599,418	\$ 602,460	\$ 580,600	\$ 550,230
<u>CONTRACTUAL SERVICES</u>					
01-22-61-3000 Equipment Maintenance	1,018	498	500	250	500
01-22-61-4023 Prof Svc- Special Rec Dist	71,376	72,743	75,200	75,150	75,880
01-22-61-8000 Gas Utilities	1,768	2,391	3,000	2,500	3,000
01-22-61-8500 Electric Utilities	19,126	25,235	24,000	19,100	24,000
01-22-61-9002 Cont Svc- Athletic Field Maint	19,344	11,579	20,000	22,000	20,000
01-22-61-9003 Cont Svc- Brick Paver Maint	5,050	4,655	5,000	2,500	5,000
01-22-61-9008 Cont Svc- Custodial Parks	1,886	1,886	2,000	1,900	7,000
01-22-61-9014 Cont Svc- Equip Rental	1,015	-	500	250	500
01-22-61-9017 Cont Svc- Fertilization	7,280	6,070	7,000	5,000	5,000
01-22-61-9034 Cont Svc- Misc Disposal	5,990	5,409	5,000	2,500	5,000
01-22-61-9041 Cont Svc- Pk Irrigation	16,491	16,568	17,000	16,500	20,000
01-22-61-9050 Cont Svc- Plygrmd Surface	2,730	4,095	4,000	3,000	5,000
01-22-61-9056 Cont Svc- Tree Pruning	20,430	19,297	20,000	19,500	20,000
01-22-61-9059 Cont Svc- Sport Ct Maint	-	6,118	10,000	6,000	10,000
01-22-61-9073 Lighting Controller Services	2,125	2,125	2,500	3,600	3,600
01-22-61-9075 Park Lighting Maint	2,073	9,699	5,000	2,700	5,000
01-22-61-9079 Hiking, Rec Trail Maint	11,997	12,105	12,000	14,410	12,000
01-22-61-9080 Natural Area Maint	53,055	50,460	50,000	48,000	50,000
01-22-61-9081 EAB Treatments	7,487	6,158	7,000	4,900	7,000
01-22-61-9082 Pest Control	-	1,055	500	250	500
01-22-61-9088 Tree Plantings	19,932	-	1,000	710	1,000
01-22-61-9089 Tree Removal- Emerg, Haz, Dise	110,971	49,025	50,000	49,000	50,000
01-22-61-9091 Wildlife Maint	705	432	1,000	700	1,000
01-22-61-9160 Lndscp Maint- Corridor Mowing	23,779	23,000	23,000	23,000	23,000
01-22-61-9161 Lndscp Maint- Cul-de-sac	13,443	13,920	15,000	15,000	15,000
01-22-61-9162 Lndscp Maint- Park & Str Bed	107,046	112,228	108,000	108,000	112,000
01-22-61-9163 Lndscp Maint - VH, S Village Gr	27,228	19,131	19,000	19,000	19,000
01-22-61-9164 Lndscp Maint - Outlot	-	9,930	10,000	10,000	10,000
01-22-61-9200 Special Events: Boo Bash	5,016	6,346	5,000	5,000	5,000
01-22-61-9205 Special Events: Fireworks	30,000	30,000	30,000	30,000	30,000
01-22-61-9210 Special Events: Winter	8,097	8,737	10,000	10,000	10,000
01-22-61-9215 Special Events: Red, White & Bo	55,312	71,040	65,000	70,000	68,000
01-22-61-9220 Special Events: Lincolnshire Arts	20,325	-	-	-	-
	\$ 672,095	\$ 601,934	\$ 607,200	\$ 590,420	\$ 622,980

2019 Annual Budget		
Program Activity Summary		
General Fund	Public Works – Forestry & Parks	01-22

Expenditure Detail continued

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
COMMODITIES					
01-22-62-2000 Beach Expenses	1,514	4,951	5,000	5,000	5,000
01-22-62-3011 Maint Mat- Fertilizer/Nutrients	4,365	723	5,000	3,000	3,000
01-22-62-3014 Maint Mat- Seed & Top Soil	4,167	5,471	5,000	4,800	5,000
01-22-62-3018 Maint Mat- Janitorial Supplies	885	441	1,000	700	1,000
01-22-62-3021 Maint Mat- Lighting Products	821	2,167	2,000	1,000	2,000
01-22-62-3023 Maint Mat- Mulch	732	1,092	1,000	1,600	1,000
01-22-62-3026 Maint Mat- Paint & Sup	2,994	4,631	3,000	150	-
01-22-62-3038 Maint Mat- Spec Events	999	1,157	1,000	800	1,000
01-22-62-3043 Maint Mat- Tennis Crt	1,044	2,529	2,500	1,200	2,500
01-22-62-3049 Maint Mat- Athletic Fields	17,338	7,237	17,000	16,800	17,000
01-22-62-3055 Maint Mat- Herbicide	2,389	1,645	2,000	2,000	2,000
01-22-62-3056 Maint Mat- Plantings	3,585	3,681	3,500	3,000	3,500
01-22-62-3101 R&R- Landscape Amenities	2,046	1,914	2,000	1,500	2,000
01-22-62-3113 R&R- Playground	1,682	859	1,000	1,000	1,000
01-22-62-3501 Const Mat- Parks	4,900	4,833	5,000	5,000	5,000
	\$ 49,461	\$ 43,331	\$ 56,000	\$ 47,550	\$ 51,000
OTHER CHARGES					
01-22-63-1000 Memberships	1,370	1,080	1,500	800	1,000
01-22-63-2000 Vehicle Allowance	1,125	1,125	1,125	1,130	1,130
01-22-63-3000 Professional Development	2,994	1,845	3,000	1,500	1,500
01-22-63-4000 Publications	98	-	100	-	100
01-22-63-6000 Uniforms	4,529	3,384	4,000	3,600	4,000
01-22-63-8600 Minor Equipment	3,133	2,687	2,500	1,900	2,500
01-22-63-9000 Business Expenses	922	1,043	500	500	500
01-22-86-5901 Infr- Bike Path Repairs- Various	-	-	3,000	-	-
	\$ 14,171	\$ 11,164	\$ 15,725	\$ 9,430	\$ 10,730
TRANSFERS					
01-22-96-1200 Transfer Out- VMF	112,800	106,900	109,700	75,160	110,790
	\$ 112,800	\$ 106,900	\$ 109,700	\$ 75,160	\$ 110,790
TOTAL DISBURSEMENTS	\$ 1,338,022	\$ 1,362,747	\$ 1,391,085	\$ 1,303,160	\$ 1,345,730

2019 Annual Budget Program Activity Summary		
General Fund	Public Works – Facilities	01-25

Function

This Public Works division is responsible for custodial operations, building operations, and building maintenance. Buildings maintained include Village Hall, Public Works Facility, Spring Lake Park Pavilion, North Park Pavilion and the North Park Maintenance Facility.

Significant Goals/Objectives

- **Comprehensive Facilities Master Plan:** Complete comprehensive detailed capital improvements plans for the Public Works Facility and the Village Hall with assistance from consultants with expertise in this area so the 10 Year CIP can better reflect the financial needs of the Public Works Facility.
- Rt. 22 Access Driveway – Complete the engineering and bidding process for the emergency access driveway onto Route 22 from the Village Hall Auxiliary Parking Lot to facilitate construction of this access in 2019
- Continue to paint various building exteriors at Village Hall and Public Works Facility.
- Repair/replace deteriorating soffits at both the Village Hall and Public Works facility.

Major Budget Changes

- None.

Capital Projects

- For Capital Projects, please see General Capital Fund pages

Performance Indicators

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Custodial Cost/Sq.Ft.	\$1.16	\$1.28	\$1.32	\$1.39	\$1.40
No. of Events*	145	165	130	116	127

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

Staffing (Full Time Equivalents)

- No staff allocation for this operating area.

2019 Annual Budget Program Activity Summary		
General Fund	Public Works – Facilities	01-25

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	-	-	-	-	-
Contractual Services	95,622	98,364	105,500	96,554	120,300
Commodities	14,865	16,338	18,000	14,200	19,000
Other Charges	3,272	3,371	3,000	2,000	3,000
Transfers	<u>4,900</u>	<u>4,600</u>	<u>4,800</u>	<u>3,270</u>	<u>4,820</u>
TOTAL	\$ 118,659	\$ 122,673	\$ 131,300	\$ 116,024	\$ 147,120

2019 Annual Budget Program Activity Summary		
General Fund	Public Works – Facilities	01-25

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>CONTRACTUAL SERVICES</u>					
01-25-61-3000 Equipment Maintenance	968	449	500	500	500
01-25-61-9007 Cont Svc- Custodial PW	4,913	4,912	6,000	5,300	16,000
01-25-61-9008 Cont Svc- Custodial VH	21,951	23,352	25,000	25,000	30,000
01-25-61-9019 Cont Svc- Fire Prot Serv	11,053	11,293	12,500	14,800	12,800
01-25-61-9023 Cont Svc- HVAC & Elect Mnt	23,097	16,501	19,000	16,500	19,000
01-25-61-9039 Cont Svc- Door Maint	10,209	6,712	10,000	12,000	10,000
01-25-61-9047 Cont Svc- Pest Control	2,311	2,532	2,500	2,000	2,500
01-25-61-9051 Cont Svc- Pond & Swale Mnt	7,362	7,972	8,000	10,000	10,000
01-25-61-9095 Cont Svc- Building Misc	3,229	13,629	3,000	2,200	3,000
01-25-61-9096 Cont Svc- Electrical	881	3,252	3,500	2,100	3,500
01-25-61-9097 Cont Svc- Plumbing	6,945	5,585	6,000	2,354	5,000
01-25-61-9100 Cont Svc- Generator Repairs	-	-	6,000	1,000	5,000
01-25-61-9200 Cont Svc- VH Fitness Rm Maint	-	-	500	500	500
01-25-61-9203 Cont Svc- Elevator Inspect	2,703	2,175	3,000	2,300	2,500
	<u>\$ 95,622</u>	<u>\$ 98,364</u>	<u>\$ 105,500</u>	<u>\$ 96,554</u>	<u>\$ 120,300</u>
<u>COMMODITIES</u>					
01-25-62-3002 Maint Mat- Bldg Commodities	2,615	2,048	2,000	1,500	2,000
01-25-62-3018 Maint Mat- Janitorial Sup	1,072	2,278	2,500	2,200	2,500
01-25-62-3021 Maint Mat- Lighting Products	907	2,264	2,000	1,700	2,000
01-25-62-3027 Maint Mat- Paper Goods	6,608	5,912	8,000	6,000	8,000
01-25-62-3034 Maint Mat- Safety Supplies	403	687	500	500	500
01-25-62-3118 R&R- Supplies	1,499	1,044	1,000	800	1,000
01-25-62-3512 Const Mat- Supplies	1,761	2,105	2,000	1,500	3,000
	<u>\$ 14,865</u>	<u>\$ 16,338</u>	<u>\$ 18,000</u>	<u>\$ 14,200</u>	<u>\$ 19,000</u>
<u>OTHER CHARGES</u>					
01-25-63-8600 Minor Equipment	1,733	2,208	2,000	1,500	2,000
01-25-63-9000 Business Expenses	1,539	1,163	1,000	500	1,000
	<u>\$ 3,272</u>	<u>\$ 3,371</u>	<u>\$ 3,000</u>	<u>\$ 2,000</u>	<u>\$ 3,000</u>
<u>TRANSFERS</u>					
01-25-96-1200 Transfer Out- VMF	4,900	4,600	4,800	3,270	4,820
	<u>\$ 4,900</u>	<u>\$ 4,600</u>	<u>\$ 4,800</u>	<u>\$ 3,270</u>	<u>\$ 4,820</u>
TOTAL DISBURSEMENTS	\$ 118,659	\$ 122,673	\$ 131,300	\$ 116,024	\$ 147,120

2019 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 2019.
- The fund balance policy promotes maintaining a balance equivalent to 75% of operating expenses at the start of each year. All dollars exceeding the balance within the General Operating Fund are transferred to the General Capital Fund to be held to fund needed capital equipment purchases and infrastructure projects.
- In order to maintain a 20% Water/ Sewer Fund Balance, the General Fund will transfer \$1,197,150 to Water Sewer Improvement. This transfer is required to fund proposed Water & Sewer Fund capital projects for 2019. Major projects in 2019 include the proposed 2019 Cross Town Watermain Project. This project is expected to costs \$1.41 million for construction engineering services and physical construction in 2019. Funds are also needed for engineering design in 2019 of Phase III of the Cross Town Watermain project at a cost of \$120,000. Construction for Phase III of the Cross Town Watermain project is estimated to be \$1,678,500 and is slated for 2020.

Capital Projects

- None

Performance Indicators

- None

Staffing (Full Time Equivalents)

- None

2019 Annual Budget Program Activity Summary		
General Fund	Debt & Transfers	01-26

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	722,373	474,790	-	-	-
Transfers	<u>6,000,000</u>	<u>1,618,384</u>	<u>1,700,000</u>	<u>3,172,326</u>	<u>1,837,591</u>
TOTAL	\$ 6,722,373	\$ 2,093,174	\$ 1,700,000	\$ 3,172,326	\$ 1,837,591

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>DEBT</u>					
01-26-64-7101 Loan Payments	<u>722,373</u>	<u>474,790</u>	-	-	-
	\$ 722,373	\$ 474,790	\$ -	\$ -	\$ -
<u>TRANSFERS</u>					
01-26-96-5100 Transfer Out- General Cap	6,000,000	591,384	800,000	2,272,326	825,646
01-26-97-0700 Transfer Out- WS Imp: Cap Proj	-	1,027,000	900,000	900,000	1,011,945
	<u>\$ 6,000,000</u>	<u>\$ 1,618,384</u>	<u>\$ 1,700,000</u>	<u>\$ 3,172,326</u>	<u>\$ 1,837,591</u>
TOTAL DISBURSEMENTS	\$ 6,722,373	\$ 2,093,174	\$ 1,700,000	\$ 3,172,326	\$ 1,837,591

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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.

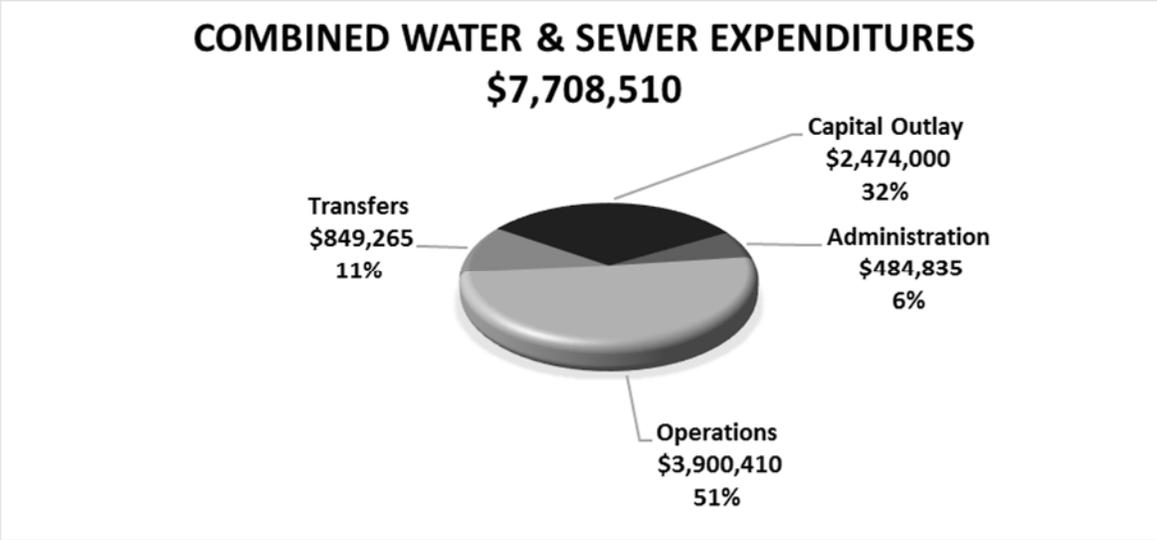
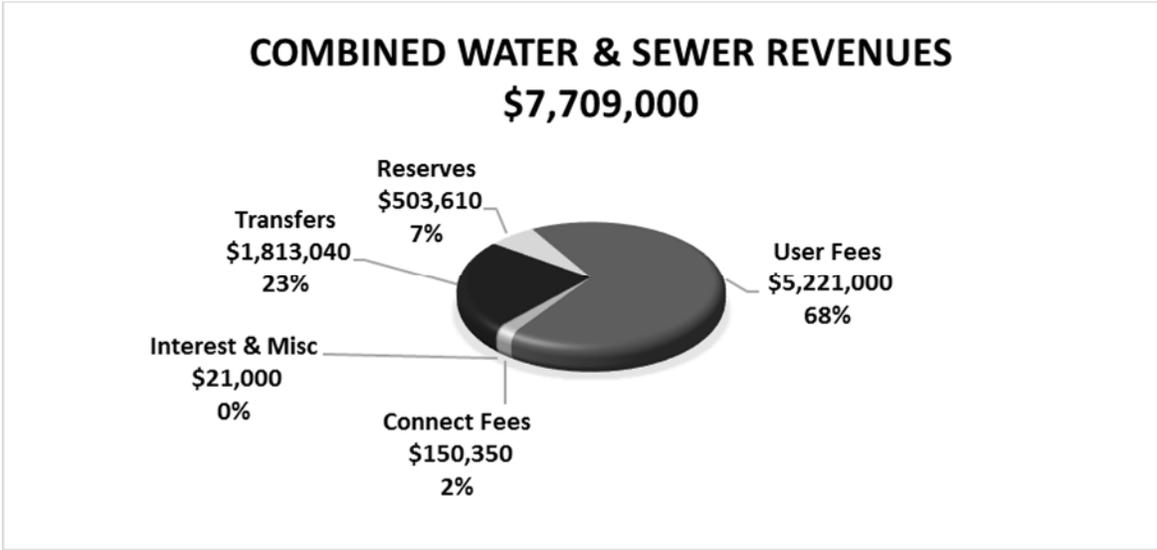
In 1998, the complete water system was analyzed, by an independent professional engineering consultant, and capital improvements for the next ten years were recommended to ensure the water supply system will continue to operate efficiently while safely providing quality water to customers. Many of the 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 water main replacement projects was completed with the Westminster Way Watermain Replacement Project. Since 2015, the village has 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 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 water main looping projects; as well as a planned emergency interconnection to an alternative water supply source. The first project that will go towards completing these goals is the construction of the first phase of the cross-town water main between Queens Way and Riverwoods Road, which is estimated to cost \$1.3 million to construct. Over the next 10 years, the capital improvement plan for the water system reflects more than \$13.5 million in expenditures on these types of improvement projects.

On the sanitary sewer system side, in 2018, the Village was able to complete repairs to 9 parkway sanitary sewer locations identified as part of the Village's annual televising and sanitary sewer rehabilitation programs. Each of these repairs was 10 to 15 feet deep. 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 wastewater treatment plant from 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 Fund (02)

REVENUES

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Licenses & Fees	4,536,947	4,819,339	4,572,000	4,580,833	5,221,000
Miscellaneous Revenue	26,216	22,110	10,000	6,000	10,000
Other Income	2,564	3,326	3,000	3,600	4,000
Transfer In	-	1,601,691	-	-	-
TOTAL	\$ 4,565,727	\$ 6,446,466	\$ 4,585,000	\$ 4,590,433	\$ 5,235,000
USE OF RESERVES	\$ 2,266,380	\$ 2,203,914	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 6,832,107	\$ 8,650,380	\$ 4,585,000	\$ 4,590,433	\$ 5,235,000

EXPENSES

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	651,190	769,357	786,220	791,100	801,000
Contractual Services	3,179,411	3,282,264	3,278,360	3,261,920	3,519,875
Commodities	29,905	31,004	29,800	53,025	29,050
Other Charges	8,367	30,331	35,125	34,620	35,320
Transfer Out	596,761	546,500	455,495	440,470	849,265
TOTAL	\$ 4,465,634	\$ 4,659,456	\$ 4,585,000	\$ 4,581,135	\$ 5,234,510

Water and Sanitary Sewer Improvement Fund (07)

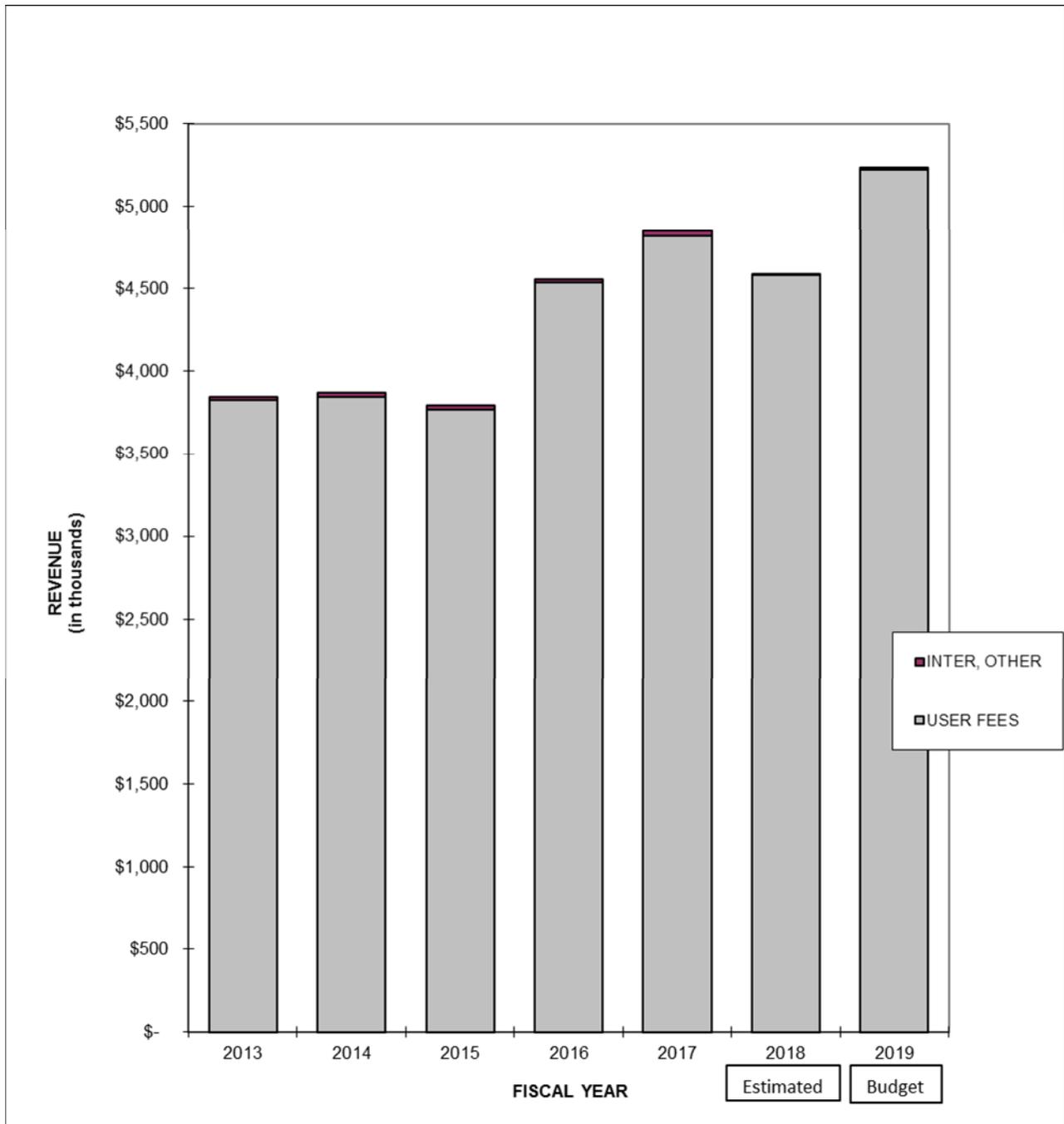
REVENUES

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Licenses & Fees	430,942	1,165,994	200,000	143,867	150,350
Miscellaneous Revenue	-	1,584	-	-	-
Other Income	1,773	3,392	2,000	5,700	7,000
Transfer In	453,345	1,527,000	1,307,795	1,307,790	1,813,040
TOTAL	\$ 886,060	\$ 2,697,970	\$ 1,509,795	\$ 1,457,357	\$ 1,970,390
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 503,610
TOTAL	\$ 886,060	\$ 2,697,970	\$ 1,509,795	\$ 1,457,357	\$ 2,474,000

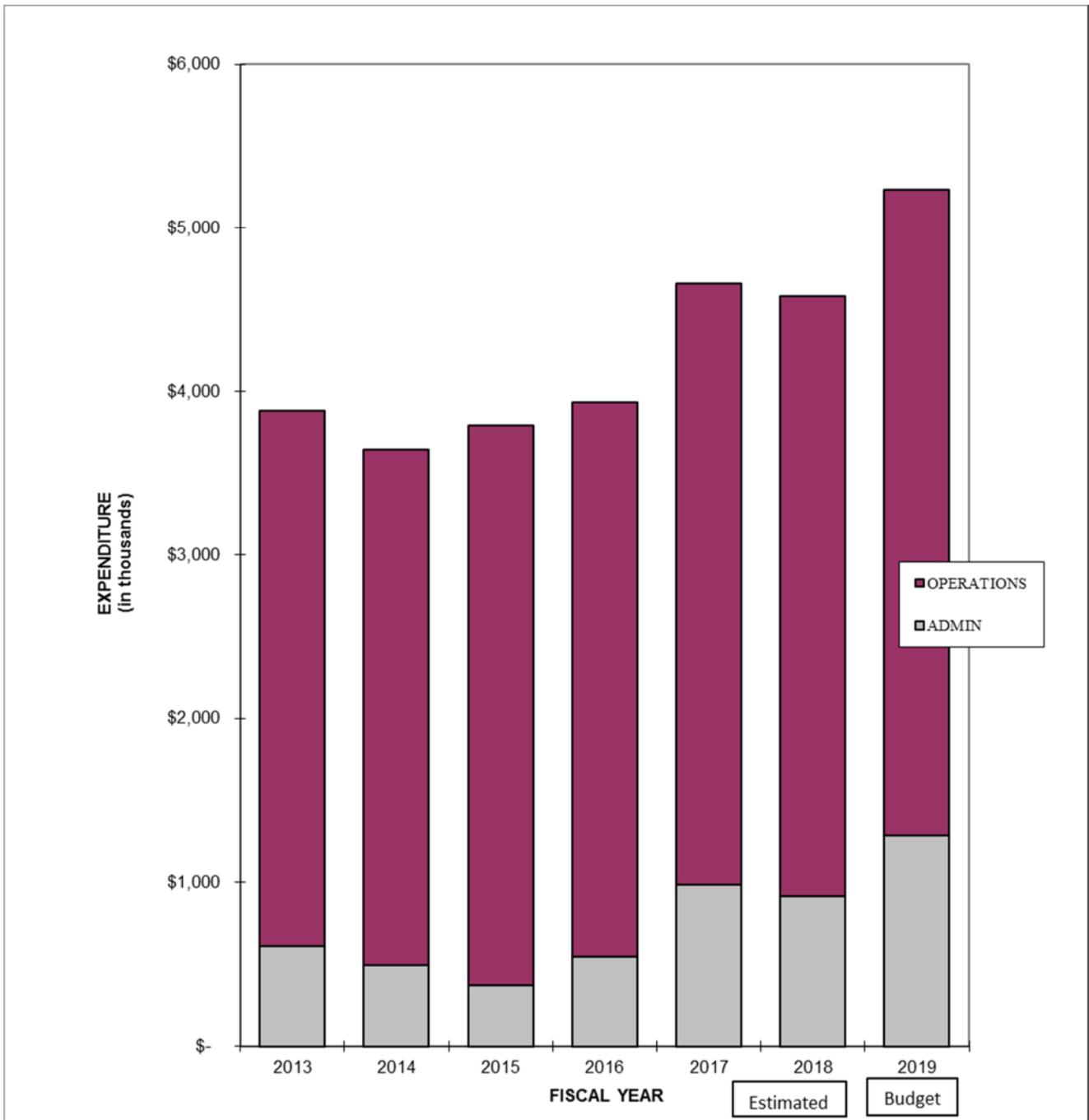
EXPENSES

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Capital Outlay	\$ 594,738	\$ 266,823	\$ 2,007,000	\$ 1,949,339	\$ 2,474,000

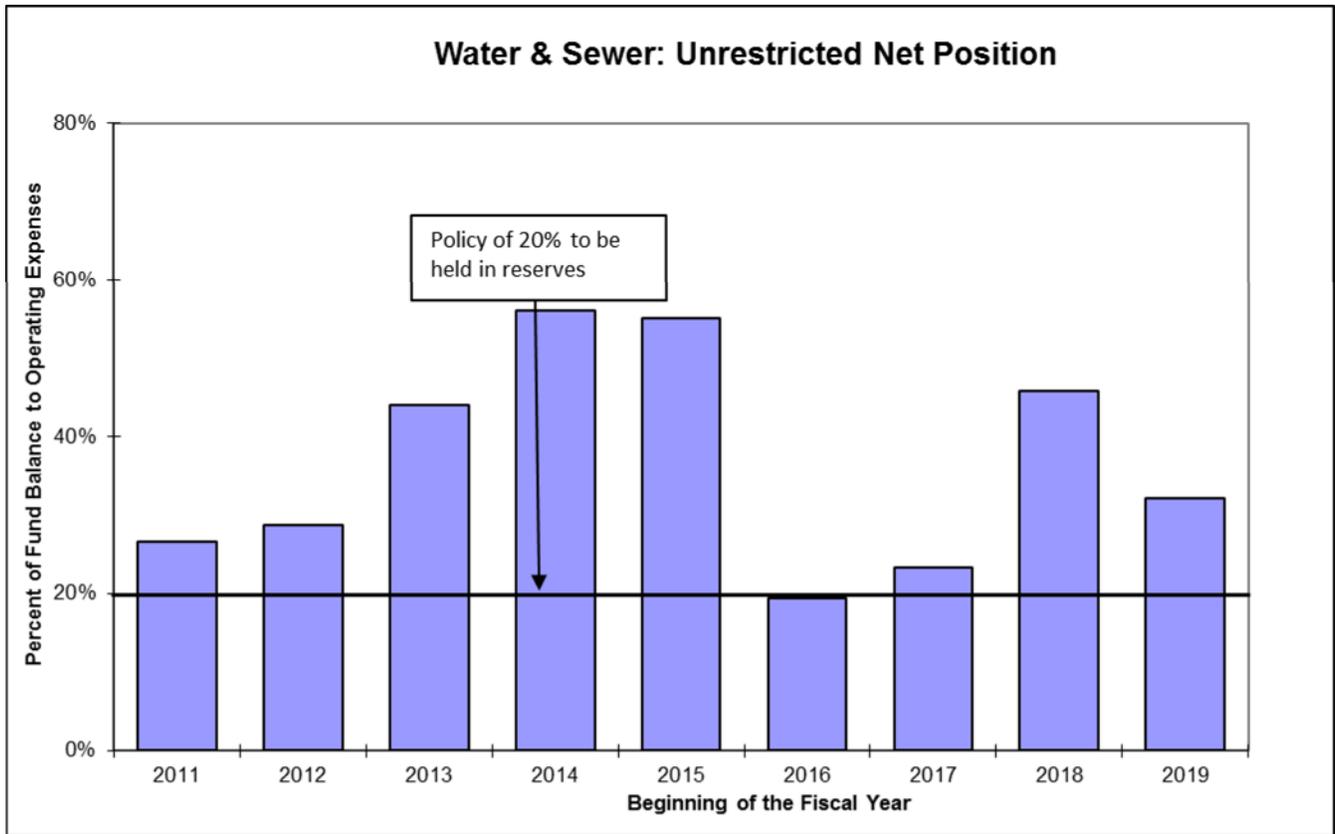
Water & Sanitary Sewer Fund Historical Revenues



Water & Sanitary Sewer Fund Historical Expenditures



Water & Sanitary Sewer Fund Balance History



Over the last nine 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
2011	\$1,049,886	\$3,925,136	27%
2012	\$1,134,494	\$3,951,259	29%
2013	\$1,704,160	\$3,872,729	44%
2014	\$2,261,714	\$4,035,474	56%
2015	\$2,239,565	\$4,069,345	55%
2016	\$763,102	\$3,931,437	19%
2017	\$991,465	\$4,254,916	23%
2018	\$1,910,776	\$4,173,345	46%
2019	\$1,428,092	\$4,433,415	32%

Water & Sanitary Sewer Fund Revenue Detail

Revenue Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>LICENSES & FEES</u>					
02-00-75-4180 Water User Fees	2,232,940	2,420,047	2,248,000	2,260,000	2,857,000
02-00-75-4181 Sewer User Fees	2,285,792	2,381,485	2,314,000	2,300,000	2,346,000
02-00-75-4189 New Water Meter	18,215	17,807	10,000	20,833	18,000
	<u>\$ 4,536,947</u>	<u>\$ 4,819,339</u>	<u>\$ 4,572,000</u>	<u>\$ 4,580,833</u>	\$ 5,221,000
<u>MISCELLANEOUS REVENUE</u>					
02-00-90-4410 Sale Of Surplus Property	10,365	8,075	-	-	-
02-00-90-4430 Other Income	15,851	14,035	10,000	6,000	10,000
	<u>\$ 26,216</u>	<u>\$ 22,110</u>	<u>\$ 10,000</u>	<u>\$ 6,000</u>	\$ 10,000
<u>OTHER INCOME</u>					
02-00-95-4510 Interest Income	2,564	3,326	3,000	3,600	4,000
	<u>\$ 2,564</u>	<u>\$ 3,326</u>	<u>\$ 3,000</u>	<u>\$ 3,600</u>	\$ 4,000
<u>TRANSFER IN</u>					
02-00-98-0700 Transfer In- Ws Improv- Debt	-	1,601,691	-	-	-
	<u>\$ -</u>	<u>\$ 1,601,691</u>	<u>\$ -</u>	<u>\$ -</u>	\$ -
TOTAL REVENUES	\$ 4,565,727	\$ 6,446,466	\$ 4,585,000	\$ 4,590,433	\$ 5,235,000
 USE OF RESERVES	 \$ -	 \$ -	 \$ 50,065	 \$ -	 \$ -
 TOTAL REVENUES WITH RESERVES	 \$ 4,565,727	 \$ 6,446,466	 \$ 4,635,065	 \$ 4,590,433	 \$ 5,235,000

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

(All Figures per 1,000 Gallons)	FY 2018	01/01/2019	% Change	\$ Change
In-Village Water	\$5.65	\$6.50	15.0%	\$0.85
Out-of-Village Water	\$6.22	\$7.15	15.0%	\$0.93
In-Village Sanitary Sewer	\$6.06	\$6.18	2.0%	\$0.12
Out-of-Village Sewer	\$6.67	\$6.80	2.0%	\$0.13
In-Village Total	\$11.71	\$12.68	8.3%	\$0.97
Out-of-Village Total	\$12.89	\$13.95	8.2%	\$1.06

FY2019 will be the fourth year with a tiered commercial billing structure.

Connection Fees: Generated from new water services being added to the water and sewer system.

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.

2019 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 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	Budget 2019
No. Accounts Serviced	2,495	2,546	2,505	2,574	2,593
No. Utility Permits	73	91	75	60	86

2019 Annual Budget Program Activity Summary		
Water & Sewer Fund	Administration	02-01

Staffing (Full Time Equivalents)

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</u>
Village Manager	0.20	0.20	0.20	0.20	0.20
PW-Management Analyst	0.00	0.00	0.00	0.00	0.25
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	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.00
Assistant Public Works Director	0.00	0.00	0.25	0.25	0.25
Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Expenditure Summary

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</u>
Personnel Expenses	244,552	239,138	245,100	254,900	257,670
Contractual Services	283,368	237,976	251,860	244,300	223,245
Commodities	1,546	1,655	1,600	1,600	1,600
Other Charges	2,325	2,325	2,325	2,320	2,320
Transfer Out	<u>547,761</u>	<u>500,000</u>	<u>407,795</u>	<u>407,790</u>	<u>801,095</u>
TOTAL	\$ 1,079,552	\$ 981,094	\$ 908,680	\$ 910,910	\$ 1,285,930

2019 Annual Budget Program Activity Summary		
Water & Sewer Fund	Administration	02-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>PERSONNEL EXPENSES</u>					
02-01-60-1000 Regular Salaries	187,064	179,717	181,000	186,200	189,000
02-01-60-1500 Part Time Wages	11,004	18,215	22,300	22,300	23,700
02-01-60-2000 Overtime Salaries	2,253	1,144	1,000	-	-
02-01-70-9101 IMRF Contribution	-	26,003	26,870	30,800	28,700
02-01-70-9200 FICA Expense	44,231	14,059	13,930	15,600	16,270
	<u>\$ 244,552</u>	<u>\$ 239,138</u>	<u>\$ 245,100</u>	<u>\$ 254,900</u>	<u>\$ 257,670</u>
<u>CONTRACTUAL SERVICES</u>					
02-01-61-1000 Telephone	11,161	11,419	11,550	16,330	16,170
02-01-61-1002 Telephone- Cellular	8,798	9,492	8,290	7,500	5,610
02-01-61-1003 Telephone- SCADA		-	1,200	2,900	3,000
02-01-61-1004 Telephone- Pay Phone	78	10	-	-	-
02-01-61-1010 Telephone- Maint	149	232	200	250	210
02-01-61-2002 Print- Budget, Forms, Misc	151	89	150	100	145
02-01-61-2004 Print- Letterhead Supplies	322	280	420	280	420
02-01-61-2006 Print- Newsletter	1,237	1,209	1,150	1,210	1,220
02-01-61-2200 Print- Utility Bill	7,248	9,948	8,500	8,500	9,000
02-01-61-4003 Prof Serv- Audit	10,788	11,127	11,380	11,370	11,710
02-01-61-4013 Prof Serv- Legal Services	11,370	13,452	16,000	16,700	16,000
02-01-61-5503 Data Sys- Internet Connecti	923	2,122	900	900	890
02-01-61-5507 Data Sys- Software/Licensir	2,127	2,543	2,700	2,700	2,900
02-01-61-6000 Postage	8,443	9,478	8,500	9,400	9,600
02-01-61-7000 Duplicating	428	383	420	430	240
02-01-61-7001 Duplicating- Lease Copiers	585	619	620	670	-
02-01-61-8701 Medical Premiums- Health	86,774	50,292	55,200	54,000	65,800
02-01-61-8702 Medical Premiums- Dental	9,985	5,294	5,400	5,400	6,400
02-01-61-8703 Medical Premiums- Life	1,860	1,120	1,100	1,050	1,200
02-01-61-8800 Property/Liability Ins	34,192	35,530	34,780	40,600	36,070
02-01-61-8801 Workers Comp	54,552	41,964	49,300	42,600	15,840
02-01-61-8802 High Excess Liability Pool	8,779	8,901	8,990	-	-
02-01-61-8803 HELP- Beach Endorsement	2,175	2,175	2,180	-	-
02-01-61-9001 Contract Svc- Payment Proc	8,074	6,655	8,000	6,000	6,250
02-01-61-9022 Contract Svc- GIS Services	6,168	6,306	7,260	7,950	6,700
02-01-61-9029 Cont Svc- IT Consult/Sys M	5,998	6,124	6,800	6,600	7,000
02-01-61-9114 Cont Svc- Emerg. Not. Sys.	660	709	670	660	670
02-01-61-9118 Cust Serv- Website Consult	343	503	200	200	200
	<u>\$ 283,368</u>	<u>\$ 237,976</u>	<u>\$ 251,860</u>	<u>\$ 244,300</u>	<u>\$ 223,245</u>

2019 Annual Budget Program Activity Summary		
Water & Sewer Fund	Administration	02-01

Expenditure Detail Continued

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>COMMODITIES</u>					
02-01-62-1000 Office Supplies	1,546	1,655	1,600	1,600	1,600
	\$ 1,546	\$ 1,655	\$ 1,600	\$ 1,600	\$ 1,600
<u>OTHER CHARGES</u>					
02-01-63-2000 Vehicle Allowance	2,325	2,325	2,325	2,320	2,320
	\$ 2,325	\$ 2,325	\$ 2,325	\$ 2,320	\$ 2,320
<u>TRANSFERS</u>					
02-01-96-0600 Transfer Out- Retire Fund	94,416	-	-	-	-
02-01-96-0700 Transfer Out- WS Improv	453,345	500,000	407,795	407,790	801,095
	\$ 547,761	\$ 500,000	\$ 407,795	\$ 407,790	\$ 801,095
TOTAL DISBURSEMENTS	\$ 1,079,552	\$ 981,094	\$ 908,680	\$ 910,910	\$ 1,285,930

2019 Annual Budget Program Activity Summary		
Water & Sewer Fund	Operations	02-02

Function

The Water and Sewer Operations Division maintains the potable water supply system and the sanitary sewer collection system of the Village of Lincolnshire. These systems are responsible for the purchase and distribution of approximately 480 million gallons of water to users annually. The Water and Sewer Operations Division installs, reads, tests and repairs all of the water meters used within the Village's water system. Division personnel also maintain and repair water reservoirs, sanitary sewer lift stations, underground piping, hydrants and valves used to deliver the water or collect the sanitary sewer waste. A significant portion 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

- Remote Read Center Maintenance: Account 02-02-61-9110 is estimated to increase from \$2,600 in 2018 to \$14,000 in 2019 due to a required software replacement project. The software the Village currently uses to process its meter reads is being discontinued and requires replacement. The software has the same capabilities as the old version. This is a one-time increase and in 2020, the line item is anticipated to return to its previous amount of approximately \$2,600.
- Highland Park Water Purchase: The cost to purchase water from City of Highland Park will increase 5% effective January 1, 2019. Rates will increase from \$2.115 to \$2.221 per 100 cubic feet of water.
- Lake County Sanitary Sewer Charge: The Village received notice from Lake County the sanitary sewer charge will increase 2% beginning January 1, 2018. The county charge will increase from \$4.00 per 1,000 gallons to \$4.08 per 1,000 gallons.

Capital Projects

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

2019 Annual Budget Program Activity Summary		
Water & Sewer Fund	Operations	02-02

Performance Indicators

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</u>
JULIE Utility Locates	3,017	3,460	2,850	3,400	3,263
EDU Connections	128	350	30	42	43
Average Daily Water Usage – Million Gallons	1.341	1.31	1.34	1.33	1.34
Service Requests Completed	963	357	970	358	362

Staffing (Full Time Equivalents)

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</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
Total	5.25	5.25	5.25	5.25	5.25

Expenditure Summary

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</u>
Personnel Expenses	406,638	530,219	541,120	536,200	543,330
Contractual Services	2,896,043	3,044,288	3,026,500	3,017,620	3,296,630
Commodities	28,359	29,349	28,200	51,425	27,450
Other Charges	6,042	28,006	32,800	32,300	33,000
Transfers	<u>49,000</u>	<u>46,500</u>	<u>47,700</u>	<u>32,680</u>	48,170
TOTAL	\$ 3,386,082	\$ 3,678,362	\$ 3,676,320	\$ 3,670,225	\$ 3,948,580

2019 Annual Budget Program Activity Summary		
Water & Sewer Fund	Operations	02-02

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>PERSONNEL EXPENSES</u>					
02-02-60-1000 Regular Salaries	393,460	405,511	412,000	408,000	418,500
02-02-60-2000 Overtime Salaries	13,178	30,984	30,000	30,000	30,000
02-02-70-9101 IMRF Contribution	-	61,399	65,280	64,800	60,510
02-02-70-9200 FICA Expense	-	32,325	33,840	33,400	34,320
	<u>\$ 406,638</u>	<u>\$ 530,219</u>	<u>\$ 541,120</u>	<u>\$ 536,200</u>	<u>\$ 543,330</u>
<u>CONTRACTUAL SERVICES</u>					
02-02-61-3006 Eq Maint- Emerg. Air Packs	318	195	500	500	500
02-02-61-3007 Eq Maint- Rep. Resvoir/Lift S	26,873	37,895	35,000	35,000	35,000
02-02-61-4009 Prof Svcs - Miscellaneous	360	2,702	5,000	5,000	5,000
02-02-61-8000 Gas Utilities	3,744	3,677	4,000	3,800	4,000
02-02-61-8500 Electric Utilities	75,268	85,556	75,000	87,000	85,000
02-02-61-9013 Contract Svc- Emerg Rep &	22,480	114,039	40,000	115,000	68,000
02-02-61-9024 Contract Svc- Water Testing	3,284	5,504	3,600	3,300	3,600
02-02-61-9026 Contract Svc- Inst. Calib.	-	-	400	-	400
02-02-61-9028 Contract Svc- JULIE	3,822	3,691	4,300	4,220	4,300
02-02-61-9030 Contract Svc- Large Metr Te	215	2,406	1,500	3,000	1,500
02-02-61-9101 Generator Maint	26,437	-	-	-	-
02-02-61-9102 Infrastructure Painting	9,213	8,341	11,500	11,500	11,500
02-02-61-9103 Lift Station/ Pump Maint	-	1,860	1,900	1,900	1,900
02-02-61-9104 Root Cutting & Televising	41,307	37,517	45,000	45,000	45,000
02-02-61-9105 Sanitary Sewer Emerg Repa	-	446	20,000	-	20,000
02-02-61-9106 SCADA System Maint	9,725	5,703	7,000	6,000	7,000
02-02-61-9107 Valve Repair/ Replace	-	18,060	25,000	5,000	25,000
02-02-61-9108 Valve Maint. - Reservoir	3,150	3,550	4,000	3,600	4,000
02-02-61-9110 Remote Read Center Maint	2,577	2,200	2,600	2,600	14,530
02-02-61-9117 Contract Svc- Valve Turning	11,925	13,065	12,400	12,400	12,400
02-02-61-9500 Water Purchase	1,236,345	1,303,987	1,310,000	1,295,000	1,530,200
02-02-61-9600 Sanitary Sewer Charge	1,411,216	1,386,110	1,410,000	1,370,000	1,410,000
02-02-61-9700 Sewer Transmission Fee	7,784	7,784	7,800	7,800	7,800
	<u>\$ 2,896,043</u>	<u>\$ 3,044,288</u>	<u>\$ 3,026,500</u>	<u>\$ 3,017,620</u>	<u>\$ 3,296,630</u>

2019 Annual Budget		
Program Activity Summary		
Water & Sewer Fund	Operations	02-02

Expenditure Detail Continued

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>COMMODITIES</u>					
02-02-62-3034 Maint Mat- Safety Supplies	-	-	500	100	500
02-02-62-3050 Maint Mat- Chlorine/Comp C	2,001	1,391	2,000	1,500	2,000
02-02-62-3053 Maint Mat- Gravel	2,935	4,675	3,000	5,500	3,000
02-02-62-3057 Maint Mat- JULIE Marking	595	1,095	1,200	1,200	1,200
02-02-62-3058 Maint Mat- Lift Station Clear	1,381	-	-	-	-
02-02-62-3059 Maint Mat- Meter Pit Repair	796	288	1,000	500	1,000
02-02-62-3060 Maint Mat- Misc, Hardware,	1,811	1,795	2,000	2,500	2,000
02-02-62-3062 Maint Mat- Repair Clamps &	2,593	7,946	4,000	8,000	4,000
02-02-62-3064 Maint Mat- Valve Keys and :	210	-	750	-	-
02-02-62-3065 Maint Mat- Valve Repair	394	716	750	750	750
02-02-62-3068 Maint Mat- Hydrant Parts &	2,820	2,670	3,000	3,800	3,000
02-02-62-3600 Water Meters	12,823	8,773	10,000	27,575	10,000
	\$ 28,359	\$ 29,349	\$ 28,200	\$ 51,425	\$ 27,450
<u>OTHER CHARGES</u>					
02-02-63-1000 Memberships	695	903	600	800	800
02-02-63-3000 Professional Development	278	300	500	500	500
02-02-63-6000 Uniforms	2,970	2,725	2,500	2,000	2,500
02-02-63-8600 Minor Equipment	998	1,763	1,200	1,200	1,200
02-02-63-9000 Business Expenses	1,101	2,465	1,000	800	1,000
02-02-81-5003 Hydrant Replacement	-	19,850	27,000	27,000	27,000
	\$ 6,042	\$ 28,006	\$ 32,800	\$ 32,300	\$ 33,000
<u>TRANSFERS</u>					
02-02-96-1200 Transfer Out- VMF	49,000	46,500	47,700	32,680	48,170
	\$ 49,000	\$ 46,500	\$ 47,700	\$ 32,680	\$ 48,170
TOTAL DISBURSEMENTS	\$ 3,386,082	\$ 3,678,362	\$ 3,676,320	\$ 3,670,225	\$ 3,948,580

2019 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	Capital Projects	07-01

Function

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

Significant Goals/Objectives

- **Implement Sanitary Sewer Rehabilitation Program:** Rehabilitate 2,000 feet of Sanitary Sewer main for 2019.
- **Update Water System Improvement Plan:** Complete the construction of an emergency water connection with the Village of Buffalo Grove.
- Construction of the Queens Way to Riverwoods Crosstown Water Main Improvement Project.
- Design engineering Duffey Lane to Half Day Crosstown Water Main Improvement Project.
- Review Options and Impacts of Capital Improvement Financing.

Major Budget Changes

- None

Capital Projects

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

Performance Indicators

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
EDU Connections	128	350	30	42	43

Staffing (Full Time Equivalents)

- No staff is funded through this account

2019 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	Capital Projects	07-01

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	<u>594,738</u>	<u>266,823</u>	<u>2,007,000</u>	<u>1,949,339</u>	<u>2,474,000</u>
TOTAL	\$ 594,738	\$ 266,823	\$ 2,007,000	\$ 1,949,339	\$ 2,474,000

2019 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	Capital Projects	07-01

Revenue Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>LICENSES & FEES</u>					
07-00-75-4186 Connection Fees	430,942	1,165,994	200,000	143,867	150,350
	\$ 430,942	\$ 1,165,994	\$ 200,000	\$ 143,867	\$ 150,350
<u>MISCELLANEOUS REVENUE</u>					
07-00-90-4430 Other Income	-	1,584	-	-	-
	\$ -	\$ 1,584	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
07-00-95-4510 Interest Income	1,773	3,392	2,000	5,700	7,000
	\$ 1,773	\$ 3,392	\$ 2,000	\$ 5,700	\$ 7,000
<u>TRANSFERS</u>					
07-00-98-0126 Transfer In- General Fund	-	1,027,000	900,000	900,000	1,011,945
07-00-98-0200 Transfer In- WS Oper Fund	453,345	500,000	407,795	407,790	801,095
	\$ 453,345	\$ 1,527,000	\$ 1,307,795	\$ 1,307,790	\$ 1,813,040
TOTAL REVENUES	\$ 886,060	\$ 2,697,970	\$ 1,509,795	\$ 1,457,357	\$ 1,970,390
USE OF RESERVES	\$ -	\$ -	\$ 230,125	\$ -	\$ 503,610
FUNDS AVAILABLE	\$ 886,060	\$ 2,697,970	\$ 1,739,920	\$ 1,457,357	\$ 2,474,000

2019 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	Capital Projects	07-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
CAPITAL OUTLAY					
07-01-61-4502 Prof Svc- Corrosion Survey Transmission		6,335	-	-	-
07-01-61-4503 Prof Serv Eng- Alt Wat Source & Dist Sys		21,838	50,000	33,000	-
07-01-61-9122 Cont Serv- Reservoir Clean & Maint	8,750	-	-	-	-
07-01-80-2009 Roof Replacement- East Side Reservoir	-	-	-	-	100,000
07-01-80-9900 Loan Payments	187,300	-	-	-	-
07-01-81-3301 Utility Backhoe (#301)	-	-	150,000	130,500	-
07-01-81-3801 ESR Generator Replacemer	-	-	-	-	175,000
07-01-81-5001 Automated Meter Reading S	304,102	-	-	-	-
07-01-81-5020 Westwood/30 Riverwoods W	50,000	-	-	-	-
07-01-81-5021 Westwood/30 Riverwoods W	4,423	-	-	-	-
07-01-81-5026 Westminster Watermain Replace Design & Bid			5,000	-	-
07-01-81-5028 Westminster Watermain Replace Const. Eng.			90,000	148,695	1,500
07-01-81-5029 Westminster Watermain Replace Construction			1,300,000	1,267,144	30,000
07-01-81-5030 Crosstown Watermain Design & Bid		-	62,000	70,000	2,500
07-01-81-5031 Crosstown Watermain Const. Eng.		-	-	-	110,000
07-01-81-5032 Crosstown Watermain Construction		-	-	-	1,300,000
07-01-81-5033 Riverwoods S. Watermain Replace Design & Bid			-	-	120,000
07-01-81-5034 Inter-connection Water Const. Eng.		-	-	-	35,000
07-01-81-5035 Inter-connection Water Construction		-	-	-	250,000
07-01-81-9002 Hydraulic Water Modeling (Software and Calibration)			-	-	-
07-01-82-5010 Miscellaneous Repairs		126,941	150,000	100,000	150,000
07-01-82-5101 Eng. Svcs. Sanitary Rehab.	40,163	111,709	100,000	100,000	100,000
07-01-82-5102 Sanitary Sewer Lining Repai	-	-	100,000	100,000	100,000
	\$ 594,738	\$ 266,823	\$ 2,007,000	\$ 1,949,339	\$ 2,474,000
TOTAL DISBURSEMENTS	\$ 594,738	\$ 266,823	\$ 2,007,000	\$ 1,949,339	\$ 2,474,000



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	Property Taxes and Payroll Deduction
11-05	Fraud, Alcohol, and Drug Enforcement	Proceeds from Police Cases
12-01	Vehicle Maintenance	Fund Transfers from General Fund and Water & Sanitary 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

2019 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:
 - Fox Trail (Including cul-du-sacs)
 - Pheasant Row
 - Fairfax
 - Deer Run

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 1/1/2019 (estimated) \$99,919
- Projected 12/31/2019 (estimated) \$109,239

Capital Projects:

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

Performance Indicators

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</u>
Miles of Streets Resurfaced	0.62	0.97	0.90	0.90	0.90

Staffing (Full Time Equivalents)

- No staff is funded through this account.

2019 Annual Budget Program Activity Summary		
Motor Fuel Tax (MFT) Fund	Public Works	03-01

Expenditure Summary

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</u>
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	<u>175,000</u>	<u>335,000</u>	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>
TOTAL	\$ 175,000	\$ 335,000	\$ 175,000	\$ 175,000	\$ 175,000

2019 Annual Budget Program Activity Summary		
Motor Fuel Tax (MFT) Fund	Public Works	03-01

Revenue Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
ALLOTMENTS, GRANTS & REIMBURSEMENTS					
03-00-85-4330 Allotments	193,007	189,390	187,000	193,000	183,820
	\$ 193,007	\$ 189,390	\$ 187,000	\$ 193,000	\$ 183,820
OTHER INCOME					
03-00-95-4510 Interest Income	454	582	400	500	500
	\$ 454	\$ 582	\$ 400	\$ 500	\$ 500
TOTAL REVENUE	\$ 193,461	\$ 189,972	\$ 187,400	\$ 193,500	\$ 184,320
USE OF RESERVES	-	145,028	-	-	-
	\$ -	\$ 145,028	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 193,461	\$ 335,000	\$ 187,400	\$ 193,500	\$ 184,320

Expenditure Detail

CAPITAL OUTLAY					
03-01-88-5009 Infra- Road Resurfacing	175,000	335,000	175,000	175,000	175,000
	\$ 175,000	\$ 335,000	\$ 175,000	\$ 175,000	\$ 175,000
TOTAL DISBURSEMENTS	\$ 175,000	\$ 335,000	\$ 175,000	\$ 175,000	\$ 175,000

2019 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.
- 2019 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 2018 Property Taxes (payable in FY 2019).

Capital Projects

- None

Performance Indicators:

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Unfunded Liability**	\$4,797,235	\$5,248,868	\$5,300,000	\$5,335,420	\$5,400,000
Funded %- EAN**	80.8%	80.2%	80.4%	80.7%	80.9%
Funded %- PUC** (source IDOI)	90.0%	90.0%	90.2%	90.2%	90.4%
Investment Return (actuarial asset) 12/31	5.4%	6.7%	6.5%	4.0%	6.5%
Investment Return (market value) 12/31	6.9%	13.8%	6.5%	4.5%	7.0%
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

2019 Annual Budget Program Activity Summary		
Police Pension Fund	Finance	05-01

Participants	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Active Members	23	22	23	21	24
Normal Retirees	11	12	13	14	15
Disabled Retirees	3	3	3	3	3
Survivors (Widows)	1	1	1	1	1
Terminated/ Separated	2	2	0	3	0
Total	40	40	40	42	43

Participants	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Police Tier 1 Participants**	19	19	16	15	15
Police Tier 2 Participants**	4	3	7	6	8
Total	23	22	23	21	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 2019 projected income is based on the Police Pension Board's 2018 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 hired money managers. Lincolnshire Police Pension Board further contracts with a financial advisor to provide oversight, money manager monitoring, and reporting services to the Pension Board.

2019 Annual Budget Program Activity Summary		
Police Pension Fund	Finance	05-01

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	-	-	-	-	-
Contractual Services	74,510	83,113	88,500	88,770	92,300
Commodities	-	-	-	-	-
Other Charges	<u>2,328,041</u>	<u>1,435,204</u>	<u>1,111,500</u>	1,110,500	<u>1,143,660</u>
TOTAL	\$ 2,402,551	\$ 1,518,317	\$ 1,200,000	\$ 1,199,270	\$ 1,235,960

Revenue Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>TAXES</u>					
05-00-70-4070 Property Tax	<u>833,131</u>	-	<u>849,750</u>	849,750	<u>855,000</u>
	\$ 833,131	\$ -	\$ 849,750	\$ 849,750	\$ 855,000
<u>MISCELLANEOUS REVENUE</u>					
05-00-90-4423 Employer Contributions	-	803,700	-	-	-
05-00-90-4425 Employee Contributions	210,892	215,212	206,500	206,500	210,630
05-00-90-4430 Other Income	<u>(1,643)</u>	<u>4,263</u>	-	6,100	-
	\$ 209,249	\$ 1,023,175	\$ 206,500	\$ 212,600	\$ 210,630
<u>OTHER INCOME</u>					
05-00-95-4510 Investment Income	<u>1,360,171</u>	<u>2,823,724</u>	<u>143,750</u>	205,000	<u>170,330</u>
	\$ 1,360,171	\$ 2,823,724	\$ 143,750	\$ 205,000	\$ 170,330
TOTAL REVENUE	\$ 2,402,551	\$ 3,846,899	\$ 1,200,000	\$ 1,267,350	\$ 1,235,960

2019 Annual Budget Program Activity Summary		
Police Pension Fund	Finance	05-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>CONTRACTUAL SERVICES</u>					
05-01-61-4001 Prof Serv- Actuary	3,500	3,800	3,500	4,000	3,600
05-01-61-4005 Prof Serv- Bookkeeping	8,570	10,920	11,200	11,000	11,300
05-01-61-4007 Prof Serv- IDOI	3,893	3,806	3,800	4,070	4,300
05-01-61-4013 Prof Serv- Legal Fees	2,730	2,673	4,000	3,800	4,000
05-01-61-4017 Prof Serv- Medical Exams	1,274	3,300	2,000	1,900	2,000
05-01-61-4030 Contract Svc- Banking charç	11	28	1,000	-	1,000
05-01-61-4031 Contract Svc- Invst Adv & M	51,637	55,667	60,000	61,000	63,000
05-01-61-4032 Contract Svc- Fiduciary Ins	2,895	2,919	3,000	3,000	3,100
	<u>\$ 74,510</u>	<u>\$ 83,113</u>	<u>\$ 88,500</u>	<u>\$ 88,770</u>	<u>\$ 92,300</u>
<u>OTHER CHARGES</u>					
05-01-63-1000 Memberships- IPPFA	795	795	1,500	1,500	1,600
05-01-63-3000 Professional Development	4,209	4,742	8,000	7,000	7,000
	<u>\$ 5,004</u>	<u>\$ 5,537</u>	<u>\$ 9,500</u>	<u>\$ 8,500</u>	<u>\$ 8,600</u>
<u>PENSION BENEFITS</u>					
05-01-70-9510 Retirement & Reserves	2,323,037	1,053,166	1,102,000	1,102,000	1,135,060
05-01-70-9530 Refund / Transfer Contributic	-	376,501	-	-	-
	<u>\$ 2,323,037</u>	<u>\$ 1,429,667</u>	<u>\$ 1,102,000</u>	<u>\$ 1,102,000</u>	<u>\$ 1,135,060</u>
TOTAL DISBURSEMENTS	\$ 2,402,551	\$ 1,518,317	\$ 1,200,000	\$ 1,199,270	\$ 1,235,960

2019 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 1/1/2019 (estimated) \$64,710
- Projected 12/31/2019 (estimated) \$00.00

Performance Indicators

- Not Applicable

Staffing

- None

2019 Annual Budget Program Activity Summary		
Fraud, Drug, and Alcohol Enforcement Fund	Police	11-05

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	4,217	36,630	60,630	-	21,210
Transfers	-	-	-	-	43,500
TOTAL	\$ 4,217	\$ 36,630	\$ 60,630	\$ -	\$ 64,710

Revenue Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
OTHER INCOME					
11-00-80-4281 Fraud Forfeiture Revenue	-	4,443	-	-	-
11-00-80-4283 Alcohol Enforce Rev.	8,285	13,902	-	6,000	-
11-00-80-4285 Drug Forfeiture Revenue	-	-	-	750	-
	<u>\$ 8,285</u>	<u>\$ 18,345</u>	<u>\$ -</u>	<u>\$ 6,750</u>	<u>\$ -</u>
TOTAL REVENUE	\$ 8,285	\$ 18,345	\$ -	\$ 6,750	\$ -
USE OF RESERVES	\$ 4,217	\$ -	\$ -	\$ -	\$ 64,710
FUNDS AVAILABLE	\$ 12,502	\$ 18,345	\$ -	\$ 6,750	\$ 64,710

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
OTHER CHARGES					
11-05-63-8100 Fraud Forfeiture Exp	2,043	-	4,530	-	4,530
11-05-63-8300 Alcohol Enforcement Exp.	2,174	120	51,500	-	11,330
11-05-63-8301 Vehicle	-	36,510	-	-	-
11-05-63-8500 Drug Forfeiture Exp	-	-	4,600	-	5,350
	<u>\$ 4,217</u>	<u>\$ 36,630</u>	<u>\$ 60,630</u>	<u>\$ -</u>	<u>\$ 21,210</u>
TRANSFERS					
11-05-96-5100 Transfer Out- Gen Cap	-	-	-	-	43,500
TOTAL DISBURSEMENTS	\$ 4,217	\$ 36,630	\$ 60,630	\$ -	\$ 64,710

2019 Annual Budget Program Activity Summary		
Vehicle Maintenance Fund	Public Works	12-01

Function

The Public Works Vehicle Maintenance Division is responsible for maintenance of 39 Village-owned vehicles and trucks. Additionally, this division is also responsible for maintaining over several pieces of equipment such as pumps, saws and tanks as well as 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:

- **Vehicle Leasing Initiative:** Investigate multiple leasing options for all Village vehicles in the areas of Administration, Community and Economic Development, Police and Public Works. Work with the multiple departments to evaluate the program to identify if it is beneficial for the Village to pursue.
- Continue to evaluate equipment for replacement in accordance with the 10-Year Capital Improvement Program
- Conduct preventative maintenance programs.
- Conduct the fuel tank monitoring program.
- Conduct safety training for the use of Village vehicles and equipment.

Major Budget Changes

- None

Capital Projects

- See General Capital Improvement Program Requests Section.

Performance Indicators

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Gallons Diesel Used/ Vehicle-Equip.	373	418	390	367	390
Gallons Gasoline Used/ Vehicle-Equip	491	579	580	533	550
Preventative Maint. Hours/ Vehicle	7.70	7.85	8.00	11.54	9
Work Orders Completed – Hours	2,748	4,001	1,000	4,000	4,100
Total Hours/ Vehicle-Equip. Maintained	79	48.5	80	400	380

2019 Annual Budget Program Activity Summary		
Vehicle Maintenance Fund	Public Works	12-01

Staffing (Full Time Equivalents)

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Fleet Maintenance Supervisor	0.00	0.00	0.00	0.00	0.00
Fleet Foreman	1.00	1.00	1.00	1.00	1.00
Automotive Servicer	0.00	0.00	0.00	0.00	0.00
Fleet Servicer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Total	2.25	2.25	2.25	2.25	2.25

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	148,455	130,238	193,450	187,000	188,990
Contractual Services	118,400	119,964	153,450	129,030	162,720
Commodities	98,584	92,477	118,800	114,900	119,300
Other Charges	8,820	7,223	11,100	9,830	10,850
Transfers	18,801	-	-	-	-
TOTAL	\$ 393,060	\$ 349,902	\$ 476,800	\$ 440,760	\$ 481,860

Revenue Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>TRANSFERS</u>					
12-00-98-0100 Transfer In: General Fund	441,370	418,200	429,100	294,120	433,540
12-00-98-0202 Transfer In: WS Oper Fund	49,000	46,500	47,700	32,680	48,170
	\$ 490,370	\$ 464,700	\$ 476,800	\$ 326,800	\$ 481,710
TOTAL REVENUE	\$ 490,370	\$ 464,700	\$ 476,800	\$ 326,800	\$ 481,710
USE OF RESERVES	\$ -	\$ -	\$ -	\$ 66,260	\$ -
FUNDS AVAILABLE	\$ 490,370	\$ 464,700	\$ 476,800	\$ 393,060	\$ 481,710

2019 Annual Budget Program Activity Summary		
Vehicle Maintenance Fund	Public Works	12-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
PERSONNEL EXPENSES					
12-01-60-1000 Regular Salaries	132,071	97,259	152,000	142,700	146,000
12-01-60-2000 Overtime Salaries	6,050	10,180	6,000	10,000	10,000
12-01-70-9101 IMRF Contribution	-	14,766	23,350	22,700	21,050
12-01-70-9200 FICA Expense	10,334	8,033	12,100	11,600	11,940
	<u>\$ 148,455</u>	<u>\$ 130,238</u>	<u>\$ 193,450</u>	<u>\$ 187,000</u>	<u>\$ 188,990</u>
CONTRACTUAL SERVICES					
12-01-61-3000 Equipment Maintenance	504	495	1,500	2,000	3,000
12-01-61-3701 Veh Maint- Truck Rehab	15,384	7,093	20,000	18,000	20,000
12-01-61-8701 Medical Premiums- Health	22,371	26,917	29,500	25,100	41,600
12-01-61-8702 Medical Premiums- Dental	2,574	2,950	2,900	2,820	3,500
12-01-61-8703 Medical Premiums- Life	461	615	600	560	600
12-01-61-8800 Property/Liability Ins	7,074	7,351	7,190	7,170	7,460
12-01-61-8801 Workers Comp	11,287	8,682	10,200	8,880	10,560
12-01-61-8802 High Excess Liability Pool	1,816	1,841	1,860	-	-
12-01-61-8803 HELP- Beach Endorsement	450	450	450	-	-
12-01-61-9005 Cont Svc- Car Wash	3,204	3,204	3,250	-	-
12-01-61-9014 Cont Svc- Equip Rental	2,345	3,179	2,500	2,300	2,500
12-01-61-9020 Cont Svc- Dealer Repairs	27,193	24,824	30,000	25,000	30,000
12-01-61-9021 Cont Svc- Fuel Tank Maint.	18,193	8,127	15,000	15,000	15,000
12-01-61-9025 Cont Svc- Inspect & Testing	2,065	1,991	2,000	2,000	2,000
12-01-61-9043 Cont Svc- Parts Cleaning	1,199	1,170	1,500	1,200	1,500
12-01-61-9071 Cont Svc- Veh Incident Rep	2,280	643	5,000	2,000	5,000
12-01-61-9101 Cont Svc - Generator Maint	-	20,432	20,000	17,000	20,000
	<u>\$ 118,400</u>	<u>\$ 119,964</u>	<u>\$ 153,450</u>	<u>\$ 129,030</u>	<u>\$ 162,720</u>
COMMODITIES					
12-01-62-3034 Maint Mat- Safety Supplies	665	680	500	500	500
12-01-62-3066 Maint Mat- Cleaning Supplii	1,307	1,282	1,300	1,200	1,300
12-01-62-3067 Maint Mat- Shop Supplies	3,307	3,498	3,500	3,500	3,500
12-01-62-3070 Maint Mat- Plow Cutting Edges	-	-	4,000	3,800	4,000
12-01-62-5002 Gas	41,583	40,474	50,000	45,000	50,000
12-01-62-5003 Diesel	11,615	17,060	20,000	18,000	20,000
12-01-62-5004 Oil & Antifreeze	3,445	3,141	3,000	3,000	3,000
12-01-62-5005 Commodities/ Consumables	1,476	1,494	1,500	1,400	1,500
12-01-62-5006 Parts	30,763	21,338	30,000	35,000	28,000
12-01-62-5007 Tires	4,423	3,510	5,000	3,500	7,500
	<u>\$ 98,584</u>	<u>\$ 92,477</u>	<u>\$ 118,800</u>	<u>\$ 114,900</u>	<u>\$ 119,300</u>

2019 Annual Budget Program Activity Summary		
Vehicle Maintenance Fund	Public Works	12-01

Expenditure Detail Continued

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>OTHER CHARGES</u>					
12-01-63-1000 Memberships	30	30	500	30	250
12-01-63-3000 Professional Development	2,195	1,930	4,000	4,500	4,000
12-01-63-4000 Publications	4,873	3,919	5,000	4,000	5,000
12-01-63-6000 Uniforms	1,722	1,344	1,600	1,300	1,600
	\$ 8,820	\$ 7,223	\$ 11,100	\$ 9,830	\$ 10,850
<u>TRANSFERS</u>					
12-01-96-0600 Transfer Out- Retire Fund	18,801	-	-	-	-
	\$ 18,801	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 393,060	\$ 349,902	\$ 476,800	\$ 440,760	\$ 481,860

2019 Annual Budget Program Activity Summary		
E911 Fund	Police	17-01

Function

This fund receives revenue from a surcharge on all phones with an address in the Village of Lincolnshire 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

- At the time the Fiscal Year 2019 Budget was developed, staff was analyzing a possible change in its dispatch service provider. The proposed budget reflects transitioning dispatch services to Village of Deerfield either at the end of 2018 or early 2019.
- Year one costs for a possible dispatch transition are included in the 2019 Budget. However, after the initial transition cost, the annual dispatch services expense are expected to result in savings of more than \$200,000 annually.
- The State of Illinois diverts funds; previously paid directly to Lincolnshire, to the newly created Vernon Hills ETSB. With a transition to a new dispatch provider, the Village will need to terminate its relationship with the Vernon Hills JETSBS and transition to the Deerfield JETSBS.

Capital Projects

- None

Fund Balance Projections:

- As of 1/1/2019 (estimated) \$102,220
- Projected 12/31/2019 (estimated) \$102,220

Performance Indicators

- Not Applicable

Staffing

- None

2019 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. Effective January 1, 2018, 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 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
Personnel Expenses	-	-	-	-	-
Contractual Services	293,118	299,803	308,800	327,000	340,050
Commodities	-	-	-	-	-
Other Charges	93,715	73,257	-	-	-
Transfers	-	-	-	-	-
TOTAL	\$ 386,833	\$ 373,060	\$ 308,800	\$ 327,000	\$ 340,050

2019 Annual Budget Program Activity Summary		
E911 Fund	Police	17-01

Revenue Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>TAXES</u>					
17-00-70-4075 E911 Surcharge JETSB		88,173	273,000	340,000	340,000
17-00-70-4076 E911 Landline Surcharge	180,387	115,279	-	-	-
17-00-70-4077 E911 Wireless Surcharge	109,570	82,583	-	-	-
	<u>\$ 289,957</u>	<u>\$ 197,862</u>	<u>\$ 273,000</u>	<u>\$ 340,000</u>	<u>\$ 340,000</u>
<u>OTHER INCOME</u>					
17-00-90-4430 Other Income	-	-	-	-	-
17-00-95-4510 Interest Income	231	118	100	40	50
	<u>\$ 231</u>	<u>\$ 118</u>	<u>\$ 100</u>	<u>\$ 40</u>	<u>\$ 50</u>
<u>TRANSFERS</u>					
17-00-98-0105 Transfer In- General Fund	-	7,717	35,700	-	-
	<u>\$ -</u>	<u>\$ 7,717</u>	<u>\$ 35,700</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUE	\$ 290,188	\$ 205,697	\$ 308,800	\$ 340,040	\$ 340,050
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 290,188	\$ 205,697	\$ 308,800	\$ 340,040	\$ 340,050

2019 Annual Budget Program Activity Summary		
E911 Fund	Police	17-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>CONTRACTUAL SERVICES</u>					
17-01-61-3005 Eq Maint- CAD	2,050	-	-	-	-
17-01-61-4029 Prof Svc- Dispatch Services	291,068	299,803	308,800	327,000	265,050
17-01-61-4035 Prof Svc- Deerfield Contribut	-	-	-	-	75,000
	\$ 293,118	\$ 299,803	\$ 308,800	\$ 327,000	\$ 340,050
<u>OTHER CHARGES</u>					
17-01-63-8604 Starcom Radios	93,715	73,257	-	-	-
	\$ 93,715	\$ 73,257	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 386,833	\$ 373,060	\$ 308,800	\$ 327,000	\$ 340,050

2019 Annual Budget Program Activity Summary		
Park Development Fund	Public Works	18-01

Function

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

Significant Goals/Objectives

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

Major Budget Changes

- The Park Development Fund reflects anticipated receipts for FY 2018 totaling: \$1,041,417. The receipts are developer donation for Camberley Club (\$143,811) and 444 Social – Second Installment (\$897,606).
- The FY 2019 Budget reflects receipt of the third installment of 444 Social’s park donations in the amount of \$616,000.
- The Park Development budget reflects a transfer in the amount of \$991,000 to the General Capital Fund to cover the cost of various park projects in 2019.
-

Capital Projects

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

Cash Balance

- 01/01/2019: (estimate) \$2,066,254
- 12/31/2018: (estimate) \$1,699,754

Staffing

- None

2019 Annual Budget Program Activity Summary		
Park Development Fund	Public Works	18-01

Expenditure Summary

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</u>
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	25,148	62	860,000	621,850	-
Transfers	-	-	-	-	991,000
TOTAL	\$ 25,148	\$ 62	\$ 860,000	\$ 621,850	\$ 991,000

Revenue Detail

<u>ACCT DESCRIPTION</u>	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</u>
<u>OTHER INCOME</u>					
18-00-85-4315 Park Grants	-	-	-	-	-
18-00-90-4420 Park Donations	-	1,514,978	236,000	1,041,420	616,000
18-00-90-4430 Other Income	-	-	-	-	-
18-00-95-4510 Interest Income	258	1,527	100	7,000	8,500
	<u>\$ 258</u>	<u>\$ 1,516,505</u>	<u>\$ 236,100</u>	<u>\$ 1,048,420</u>	<u>\$ 624,500</u>
TOTAL REVENUE	\$ 258	\$ 1,516,505	\$ 236,100	\$ 1,048,420	\$ 624,500
USE OF RESERVES	-	-	-	-	-
FUNDS AVAILABLE	\$ 258	\$ 1,516,505	\$ 236,100	\$ 1,048,420	\$ 624,500

2019 Annual Budget Program Activity Summary		
Park Development Fund	Public Works	18-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>OTHER CHARGES</u>					
18-01-86-1104 Balzer Park- Tennis Court Replacement			80,000	57,500	-
18-01-86-4420 North Park Athletic Field Relamping			65,000	29,350	-
18-01-86-5906 Bike Path Resurfacing- Various Areas		-	250,000	-	-
18-01-86-9901 Misc Park Improvements	12,574	62	275,000	275,000	-
18-01-86-9902 Rt. 22 Ped Bridge Improvem	12,574	-	190,000	260,000	-
	<u>\$ 25,148</u>	<u>\$ 62</u>	<u>\$ 860,000</u>	<u>\$ 621,850</u>	<u>\$ -</u>
<u>TRANSFERS</u>					
18-01-96-5100 Transfer Out: General Cap	-	-	-	-	991,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 991,000</u>
TOTAL DISBURSEMENTS	\$ 25,148	\$ 62	\$ 860,000	\$ 621,850	\$ 991,000

2019 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

- None

2019 Annual Budget Program Activity Summary		
Special Service Area (SSA) Sedgebrook Fund	Finance	20-01

Expenditure Summary

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</u>
Personnel Expenses	-	-	-	-	-
Contractual Services	6,718	6,055	17,700	7,500	23,500
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	<u>1,148,506</u>	<u>1,149,912</u>	<u>1,162,500</u>	<u>1,162,500</u>	<u>1,161,570</u>
TOTAL	\$ 1,155,224	\$ 1,155,967	\$ 1,180,200	\$ 1,170,000	\$ 1,185,070

Revenue Detail

<u>ACCT DESCRIPTION</u>	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</u>
<u>TAXES</u>					
20-00-70-4070 Property Tax	<u>1,161,905</u>	<u>1,162,539</u>	<u>1,161,600</u>	<u>1,161,600</u>	<u>1,164,070</u>
	\$ 1,161,905	\$ 1,162,539	\$ 1,161,600	\$ 1,161,600	\$ 1,164,070
<u>OTHER INCOME</u>					
20-00-95-4510 Interest Income	<u>18,742</u>	<u>19,448</u>	<u>18,600</u>	<u>20,600</u>	<u>21,000</u>
	\$ 18,386	\$ 19,448	\$ 18,600	\$ 20,600	\$ 21,000
TOTAL REVENUE	\$ 1,180,291	\$ 1,181,987	\$ 1,180,200	\$ 1,182,200	\$ 1,185,070
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 1,180,291	\$ 1,181,987	\$ 1,180,200	\$ 1,182,200	\$ 1,185,070

2019 Annual Budget Program Activity Summary		
Special Service Area (SSA) Sedgebrook Fund	Finance	20-01

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>CONTRACTUAL SERVICES</u>					
20-01-61-4000 Professional Services	<u>6,718</u>	<u>6,055</u>	<u>17,700</u>	<u>7,500</u>	<u>23,500</u>
	\$ 6,718	\$ 6,055	\$ 17,700	\$ 7,500	\$ 23,500
<u>CAPITAL OUTLAY</u>					
20-01-64-7100 Bond Payment	<u>1,148,506</u>	<u>1,149,912</u>	<u>1,162,500</u>	<u>1,162,500</u>	<u>1,161,570</u>
	\$ 1,148,506	\$ 1,149,912	\$ 1,162,500	\$ 1,162,500	\$ 1,161,570
TOTAL DISBURSEMENTS	\$ 1,155,224	\$ 1,155,967	\$ 1,180,200	\$ 1,170,000	\$ 1,185,070



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 areas 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 (i.e. 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 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 be further 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 (i.e. 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 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 sanitary 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 sanitary sewer structures.

STORMWATER SYSTEM

The following guiding principles provide a framework for developing, 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 storm 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 effective 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 needing 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.

FORESTRY/PARKS AND PATHS

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

Forestry/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 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 Forestry/Parks and Paths Plan to guide the development and enhancement of the Village's trees, 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 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 to 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.

Summary of Capital Funds

Fund	Fiscal Year	10-Year										
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Facilities	\$249,000	\$385,000	\$530,000	\$265,000	\$175,000	\$315,000	\$150,000	\$130,000	\$415,000	\$210,000	\$185,000	\$2,760,000
Equipment	\$168,818	\$165,172	\$277,000	\$156,000	\$125,000	\$152,000	\$150,000	\$101,500	\$220,000	\$100,000	\$30,000	\$1,476,672
Furniture & Fixtures	\$20,000	\$40,000	\$50,000	\$0	\$12,000	\$20,000	\$12,000	\$70,000	\$105,000	\$20,000	\$20,000	\$349,000
Infrastructure-Storm Sewer	\$430,000	\$617,000	\$75,000	\$222,000	\$170,000	\$115,000	\$180,000	\$95,000	\$370,000	\$230,000	\$200,000	\$2,274,000
Infrastructure-Water	\$1,054,926	\$2,254,500	\$1,914,000	\$1,787,500	\$889,000	\$2,231,000	\$1,952,500	\$1,049,000	\$1,500,000	\$2,382,000	\$758,000	\$16,717,500
Infrastructure-Sanitary	\$370,000	\$388,500	\$407,925	\$428,321	\$529,737	\$554,724	\$737,835	\$520,627	\$546,659	\$456,359	\$477,302	\$5,047,989
Infrastructure-Roadways	\$558,000	\$652,500	\$532,500	\$717,962	\$838,122	\$785,082	\$419,842	\$632,500	\$507,500	\$682,500	\$550,000	\$6,318,508
Infrastructure-Parks & Paths	\$1,039,000	\$945,000	\$552,000	\$427,000	\$529,000	\$309,000	\$401,000	\$280,000	\$185,000	\$135,000	\$200,000	\$3,963,000
Vehicle Replacement	\$339,000	\$108,000	\$414,000	\$310,000	\$438,000	\$428,000	\$357,000	\$248,000	\$264,000	\$268,000	\$200,000	\$3,035,000
Total	\$4,228,744	\$5,555,672	\$4,752,425	\$4,313,783	\$3,705,859	\$4,909,806	\$4,360,177	\$3,126,627	\$4,113,159	\$4,483,859	\$2,620,302	\$41,941,669

Facilities Fund-Capital

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Project Location	Acct. #	Project Name	Brief Description	Year End Projection	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	Fiscal Year 2028	10 Year Total		
PWF	07	07-01-80-2009	Facilities Improvement - W/S	Roof Replacement- East Side Reservoir		\$100,000										\$100,000		
PWF	51	51-25-61-9040b	Facilities Improvement - PWF	Cont Srv- Painting Interior PW Office	\$0	\$4,000										\$0		
Village Hall	51	51-25-61-9040c	Facilities Improvement - VH	Cont Srv- Painting Exterior Village Hall												\$0		
PWF	51	51-25-61-9040d	Facilities Improvement - PWF	Cont Srv- Painting Interior PW Garage	\$0	\$27,000										\$0		
PWF	51	51-25-61-9040e	Facilities Improvement - PWF	Cont Srv- Painting Exterior - Various Areas		\$25,000	\$25,000	\$25,000								\$75,000		
PWF	51	51-25-61-9041	Facilities Improvement - PWF	Cont Srv- Painting Diesel Tank				\$10,000								\$10,000		
Village Hall	51	51-25-61-9042	Facilities Improvement - VH	Cont Srv- Interior Painting- Varrious Areas		\$25,000	\$25,000	\$25,000								\$75,000		
Village Hall	51	51-25-61-9042	Facilities Improvement - VH	Cont Srv- Interior Painting- Police Department Offices	\$0	\$7,500										\$0		
Village Hall	51	51-21-84-5xx06	Facilities Improvement - VH	Aeration System Installation	\$0	\$10,000										\$10,000		
PWF	51	51-25-61-9208	Facilities Improvement - PWF	Cont Srv- HVAC Assessment- PWF	\$0	\$8,000										\$0		
Village Hall	51	51-25-80-2112	Facilities Improvement - VH	Carpet Replace Village Hall			\$55,000									\$55,000		
PWF	51	51-25-80-2206	Facilities Improvement - PWF	HVAC Improvements PWF				\$100,000								\$100,000		
Village Hall	51	51-25-80-2380	Facilities Improvement - VH	HVAC A/C & Controller Replacement- VH								\$130,000				\$130,000		
Village Hall	51	51-25-80-2382	Facilities Improvement - VH	HVAC Boiler Replacement- VH							\$150,000					\$150,000		
Village Hall	51	51-25-80-2437	Facilities Improvement - VH	Kitchen Area Refinish- VH	\$0	\$15,000				\$15,000						\$15,000		
Village Hall	51	51-25-80-2721	Facilities Improvement - VH	Security Improvements- VH			\$25,000									\$25,000		
PWF	51	51-25-80-4009	Facilities Improvement - PWF	Security System- PWF			\$30,000									\$30,000		
Village Hall	51	51-25-80-4018	Facilities Improvement - VH	Drinking fountain, Faucet & Flush Valves- Village Hall			\$20,000									\$20,000		
Village Hall	51	51-25-80-4018	Facilities Improvement - PWF	Drinking fountain, Faucet & Flush Valves- Public Works			\$20,000									\$20,000		
PWF	51	51-25-80-4026	Facilities Improvement - PWF	PWF Building Lighting Upgrades						\$50,000						\$50,000		
Village Hall	51	51-25-80-40xx	Facilities Improvement - VH	Handicap accessible upgrades				\$25,000								\$25,000		
PWF	51	51-25-80-6010	Site Improvements - PWF	Site Improvements- PWF			\$25,000	\$150,000	\$250,000							\$425,000		
PWF	51	51-25-80-6015	Facilities Improvement - PWF	Public Works Parking Lot Resurface			\$215,000									\$215,000		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH	Village Hall Parking Lot, Sidewalk, Curb Improvements									\$300,000			\$300,000		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH	Board Room and Media Room Upgrades									\$40,000			\$40,000		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH	Front desk gate replacement		\$10,000										\$10,000		
45 Londonderry	51	51-25-80-6017	Facilities Improvement - 45 Londonderry	Security Gate									\$25,000			\$25,000		
45 Londonderry	51	51-25-80-6017	Facilities Improvement - 45 Londonderry	Storage Building Rehab Project									\$50,000			\$50,000		
ESR/WSR	07	07-01-80-2009	Facilities Improvement - W/S	Lift station and ESR and WSR heating and ventilation										\$100,000		\$100,000		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH	Public Facility signage				\$15,000								\$15,000		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH	Facility Assessment for Village Hall	\$30,000	\$30,000										\$0		
Village Hall	51	51-25-80-6016	Facilities Improvement - PWF	Facility Assessment for PWF		\$30,000										\$30,000		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH	Bathroom/locker room upgrades				\$10,000								\$10,000		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH	Route 22 Access Driveway - Engineering/Permitting	\$30,000	\$30,000										\$0		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH	Route 22 Access Driveway - Construction	\$0	\$110,000	\$125,000									\$125,000		
Village Hall	51	51-25-80-6016	Facilities Improvement - VH	Village Hall Exterior Lighting Upgrades				\$35,000								\$35,000		
PWF	51	51-25-80-6015	Facilities Improvement - PWF	PWF Outside soffit repairs (includes lighting)		\$20,000										\$20,000		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH	VH Outside soffit repairs		\$30,000										\$30,000		
Village Hall	51	51-12-80-3003	Facilities Improvement - VH	Community Room Built-in projector	\$7,500	\$7,500										\$0		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH	employee entrance awnings				\$20,000								\$20,000		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH	office enclosure at village hall									\$50,000			\$50,000		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH	Village Hall Irrigation System Replacement								\$30,000				\$30,000		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH	Village Hall Emergency Power Upgrades			\$50,000									\$80,000		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH	Phone system upgrades			\$15,000									\$15,000		
PWF	51	51-25-80-4026	Facilities Improvement - PWF	Phone system upgrades			\$15,000									\$15,000		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH	Paver brick replacement in circle drive										\$50,000		\$50,000		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH	Various concrete and brick repairs		\$10,000	\$10,000	\$10,000								\$30,000		
Village Hall	51	51-25-80-6017	Facilities Improvement - VH	Various concrete capstone replacement				\$15,000							\$40,000	\$55,000		
PWF	51	51-25-80-4026	Facilities Improvement - PWF	Air condition in fleet office										\$20,000		\$20,000		
PWF	51	51-25-80-4026	Facilities Improvement - PWF	Refinish shop floor										\$25,000		\$25,000		
Village Hall	51	51-25-80-6017	Facilities Improvement - Villagewide	Weather monitoring cameras										\$50,000		\$50,000		
Grand Total						\$67,500	\$249,000	\$385,000	\$530,000	\$265,000	\$175,000	\$315,000	\$150,000	\$130,000	\$415,000	\$210,000	\$185,000	\$2,760,000

Equipment Fund-Capital

Replacement Schedule	Acct. #	Project Name	Brief Description	Equip #	Year End Projection	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	Fiscal Year 2028	10 Year Total	
	07	07-01-80-7007	Small Equipment Replacement	Misc. Wheel Balancer									\$10,000				\$10,000	
51	51-05-80-3008	Police	Equip- Veh Retrofits		\$13,000	\$13,000	\$13,000	\$19,500	13000								\$45,500	
51	51-05-80-3010	Police	Equip- Radar Units														\$0	
51	51-05-80-3011	Police	Equip- AED		\$11,818	\$11,818	\$12,172										\$12,172	
51	51-05-80-3013	Police	Livescan Electronic Fingerprint System		\$28,000	\$28,000											\$0	
51	XX-XX-XX-XXXX	Administration	VH Document Management System				\$20,000										\$20,000	
51	51-21-80-3261	Medium Equipment Replacement	Trailer (blue) # 261	261				\$7,000									\$7,000	
51	51-21-80-3262	Medium Equipment Replacement	Trailer (Wells Cargo) # 262	262					\$20,000								\$20,000	
51	51-21-80-3263	Medium Equipment Replacement	Trailer (Dynaweld) # 263	263						\$20,000							\$20,000	
51	51-21-80-3264	Medium Equipment Replacement	Trailer (Wells Cargo) # 264	264							\$15,000						\$15,000	
51	51-21-80-3265	Medium Equipment Replacement	Trailer (Conkrite 4000) # 265	265										\$10,000			\$10,000	
51	51-21-80-3316	Large Equipment Replacement	Tractor (Kubota mini-excavator) # 316	316						\$77,000							\$77,000	
51	51-21-80-3320	Large Equipment Replacement	Tractor JCB Highbred skidsteer # 320	320			\$90,000										\$90,000	
51	51-21-80-3325	Large Equipment Replacement	Fork Lift Nissan # 325	325						\$15,000							\$15,000	
51	51-21-80-3405	Large Equipment Replacement	Leaf Machine (14 Yard) # 405	405						\$92,000							\$92,000	
51	51-21-80-3415	Medium Equipment Replacement	Utility Cart (Arctic Cat) # 415	415							\$18,500						\$18,500	
51	51-21-80-3417	Medium Equipment Replacement	Utility Cart (Bobcat) # 417	417				\$25,000			\$28,000						\$53,000	
51	51-21-80-3418	Medium Equipment Replacement	Utility Cart (Club Car) # 418	418				\$12,000			\$15,000						\$27,000	
51	51-21-80-3502	Large Equipment Replacement	Sewer Flusher # 502	502										\$185,000			\$185,000	
51	51-21-80-3509	Large Equipment Replacement	Mower w/ Conversion (Toro 7210) # 509	509					\$50,000								\$50,000	
51	51-21-80-3600	Large Equipment Replacement	Chipper # 600	600					\$40,000								\$40,000	
51	51-21-80-3700	Medium Equipment Replacement	Utility Cart (Kubota RTV 1100) # 700	700					\$25,000								\$25,000	
51	51-21-80-3701	Medium Equipment Replacement	Turf Maint. Topdresser (TURFCO 85460) # 701	701					\$20,000								\$20,000	
51	51-21-80-3704	Large Equipment Replacement	Tractor (Kubota L5740) # 704	704				\$46,000									\$46,000	
51	51-21-80-3705	Medium Equipment Replacement	Misc. Portable Message Board (Ver-mac) # 705	705							\$28,000						\$28,000	
51	51-21-80-3706	Medium Equipment Replacement	Utility Cart (Workman MDX) # 706	706						\$20,000							\$20,000	
51	51-21-80-3708	Medium Equipment Replacement	Turf Maint. Infield Machine (Toro Sandpro 540) # 708	708				\$25,000									\$25,000	
51	51-21-80-3709	Large Equipment Replacement	Tractor (Kubota Mini-loader) # 709	709	\$88,000	\$88,000											\$0	
51	51-21-80-3711	Medium Equipment Replacement	Turf Maint. Slit Seeder (Befco) # 711	711										\$20,000			\$20,000	
51	51-21-80-3712	Large Equipment Replacement	Turf Maint. Aerator (Wiedenmann) # 712	712					\$35,000								\$35,000	
51	51-21-80-3713	Medium Equipment Replacement	Turf Maint. Aerator (Ryan 544317) # 713	713						\$15,000							\$15,000	
51	51-21-80-3736	Small Equipment Replacement	Misc. Concrete Saw # 736	736									\$10,000				\$10,000	
51	51-21-80-37mes	Medium Equipment Replacement	Misc. Messag Board (new)	New	\$28,000	\$28,000											\$0	
51	51-21-80-37mpw	Small Equipment Replacement	Misc. Pressure Washer	1							\$10,000						\$10,000	
51	51-21-80-37tir	Small Equipment Replacement	Misc. Tire Changer							\$10,000							\$10,000	
51	51-21-80-38cc	Small Equipment Replacement	Chipper cap											\$10,000			\$10,000	
51	51-21-80-39cc	Small Equipment Replacement	Patch wagon												\$30,000		\$30,000	
51	51-21-80-39cc	Small Equipment Replacement	Anti-icing unit					\$50,000									\$50,000	
51	51-21-80-39cc	Small Equipment Replacement	6" pump											\$30,000			\$30,000	
51	51-21-80-39cc	Small Equipment Replacement	4" pump											\$30,000			\$30,000	
51	51-21-80-39cc	Small Equipment Replacement	Shop air compressor											\$20,000			\$20,000	
51	51-21-80-39cc	Small Equipment Replacement	Loader bucket scale	New			\$10,000										\$10,000	
51	51-21-80-39cc	Small Equipment Replacement	Small roller	New			\$20,000										\$20,000	
51	51-21-80-39cc	Small Equipment Replacement	Brine Maker	New				\$150,000									\$150,000	
51	51-22-80-3667	Small Equipment Replacement	Ryan Lawnaire Sod Cutter Replacement # 667	667				\$5,500									\$5,500	
51	51-22-80-3702	Medium Equipment Replacement	Pioneer Line Painter/Rider # 702	702				\$15,000									\$15,000	
51	51-25-80-????	Trailer mounted generator	Trailer mounted generator	New										\$20,000			\$20,000	
51	51-25-80-????	Medium Equipment Replacement	600 Gallon Water Wagon	501										\$7,500			\$7,500	
51	51-25-80-????	Small Equipment Replacement	Core Cut Concrete Saw	736										\$7,500			\$7,500	
GRAND TOTAL						\$168,818	\$168,818	\$165,172	\$277,000	\$156,000	\$125,000	\$152,000	\$150,000	\$101,500	\$220,000	\$100,000	\$30,000	\$1,476,672

Furniture & Fixtures

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2018
Village Hall	51-25-80-4019	Facilities Improvement - VH	Furniture Replacement- Village Hall		
PWF	51-25-80-4022	Facilities Improvement - PWF	Office Furniture PWF		
PWF	51-25-80-4022	Facilities Improvement - VH	Board Room/Community Room Chairs	\$20,000	\$20,000
Village Hall	51-25-80-4023	Facilities Improvement - VH	Window Treatments		
PWF	51-25-80-4023	Facilities Improvement - PWF	Window Treatments		
Village Hall	51-25-80-40XX	Facilities Improvement - VH	Window Replacements		
PWF	51-25-80-40XX	Facilities Improvement - PWF	Window Replacements		
Village Hall	51-25-80-4025	Facilities Improvement - VH	Furniture- Outside VH Replacement		
Village Hall	51-25-80-40XX	Facilities Improvement - VH	Furniture Replacement- PD		
Village Hall & PWF	51-25-80-40XX	Facilities Improvement - VH & PWF	Soffit Lighting replacement to LED		
Village Hall	51-25-80-40XX	Facilities Improvement - VH	Holiday Light Display for Path System		
PWF	51-25-80-4023	Facilities Improvement - PWF	New Scanner/Copier		
Grand Total				\$20,000	\$20,000

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	Fiscal Year 2028	10 Year Total
	\$10,000			\$20,000					\$20,000	\$50,000
					\$12,000					\$12,000
							\$20,000	\$20,000		\$20,000
\$10,000								\$15,000		\$25,000
						\$50,000				\$50,000
							\$75,000			\$75,000
			\$12,000							\$12,000
	\$20,000									\$20,000
\$25,000										\$25,000
	\$20,000									\$20,000
\$5,000							\$15,000			\$20,000
\$40,000	\$50,000	\$0	\$12,000	\$20,000	\$12,000	\$70,000	\$105,000	\$20,000	\$20,000	\$349,000

Infrastructure: Storm Sewer Improvements - Capital

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2018	
	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)		
Various Locations	51	51-21-84-6501	Detention Basin Engineering	Detention Basin Engineering Study	\$40,000	\$40,000
Various Locations	51	51-21-84-5xx01	Detention Basin Construction	Detention Basin Construction	\$35,000	\$35,000
Lincolnshire Creek and Coventry South	51	51-21-84-5xx04	Storm Sewer Improvement	Lincolnshire Creek - Coventry / South - Phase III	\$35,000	\$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	51-21-84-5xx14	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.	##	51-21-84-5xx24	Storm Water Improvement	Kings Cross - Drainage Ditch Construction (rear yard)		
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	Detention Basin Engineering/Construction	Study of capacity of storm sewer capcity		
5 Durham Court	51	51-21-84-5xx31	Storm Sewer Study	Durham Ct Pond		
Villagewide	51	51-21-84-5xx31	Storm Sewer Study	In-line stormwater detention - various streets		
Grand Total					\$430,000	\$430,000

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	Fiscal Year 2028	10 Year Total
\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$180,000
								\$210,000		\$210,000
\$15,000				\$10,000	\$10,000					\$35,000
\$35,000			\$75,000							\$110,000
										\$0
\$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
						75000				\$75,000
							\$350,000			\$350,000
\$150,000										\$150,000
			\$75,000							\$75,000
								\$200,000	\$200,000	\$400,000
\$617,000	\$75,000	\$222,000	\$170,000	\$115,000	\$180,000	\$95,000	\$370,000	\$230,000	\$200,000	\$2,474,000

Infrastructure: Water Improvements-Capital

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2018
	07 07-01-61-4502	Water System Engineering	Prof Serv- Corrosion Survey Transmission Main 30"		
Various Locations	07 07-01-61-4503	Engineering	Prof Serv Eng- Water Alternative Wat Source & Dist Sys Analysis		
	07 07-01-61-9122	Water Station Improvement	Cont Serv- Reservoir Clean & Inspect		
	07 07-01-80-9900	Water Station Improvement	Reservoir Cleaning and Inspections - Eastside and Westside		
ESR	07 07-01-81-3001a	Water Facility Improvement	Loan Payments	\$90,926	\$90,926
WSR	07 07-01-81-3001b	Water Facility Improvement	Generator Replacement		
	07 07-01-81-5008	Water System Engineering	Generator Replacement		
TBD	07 07-01-81-c001	Engineering	Hydraulic Water Modeling (Software and Calibration)		
TBD	07 07-01-81-c002	Engineering	Inter-connection Water Design & Bid	5000	5000
TBD	07 07-01-81-c003	Engineering	Inter-connection Water Const. Eng.		
	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		
Westminster Way from ESR to Canterbury and Downing Sq.	07 07-01-81-d002	Engineering	Westminster Watermain Replace Const. Eng.	\$150,000	\$90,000
Westminster Way from ESR to Canterbury and Downing Sq.	07 07-01-81-d003	Water Infrastructure Improvement	Westminster Watermain Replace Construction	\$1,300,000	\$762,000
Canterbury, Regent, Kings Cross, Buckingham to Riverwoods	07 07-01-81-e001	Engineering	Crosstown Watermain Design & Bid	\$70,000	\$62,000
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 Const. 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 07-01-81-xx06	Water Facility Improvement	Variable Speed Motor Drive - Replacement		
WSR	07 07-01-81-xx07	Water Facility Improvement	Variable Speed Motor Drive- New		
ESR	07 07-01-81-xx08	Water Facility Improvement	Variable Speed Motor Drive - Replacement		
Whitmore to Brampton and Northampton	07 07-01-81-xx09	Watermain System Engineering	Whitmore Watermain loop Design & Bid		
Whitmore to Brampton and Northampton	07 07-01-81-xx10	Engineering	Whitmore Watermain loop- Const. Eng.		
Whitmore to Brampton and Northampton	07 07-01-81-xx11	Water Infrastructure Improvement	Whitmore Watermain loop Construction		
NA	07 07-01-81-xx12	Water Infrastructure Improvement	SCADA System Replacement		
Oxford Drive, Yorkshire Drive - LSD to Riverwoods	07 07-01-81-xx18	Engineering	Oxford/Yorkshire/Wiltshire Watermain Replace Design & Bid		
Oxford Drive, Yorkshire Drive - LSD to Riverwoods	07 07-01-81-xx18	Engineering	Oxford/Yorkshire/Wiltshire Watermain Replace Const. Eng.		
Oxford Drive, Yorkshire Drive - LSD to Riverwoods	07 07-01-81-xx18	Water Infrastructure Improvement	Oxford/Yorkshire/Wiltshire Watermain Replace Construction		
45 Londonderry to Oxford Drive along LSD	07 07-01-81-xx18	Engineering	45 Londonderry to Oxford Drive/Marriott Connection Design and Bid		
45 Londonderry to Oxford Drive along LSD	07 07-01-81-xx18	Engineering	45 Londonderry to Oxford Drive/Marriott Connection Construction Eng.		
45 Londonderry to Oxford Drive along LSD	07 07-01-81-xx18	Water Infrastructure Improvement	45 Londonderry to Oxford Drive/Marriott Connection Construction		
Stafford to Farrington Circle	07 07-01-81-xx18	Engineering	Stafford to Farrington Circle - watermain loop Design and Bid		
Stafford to Farrington Circle	07 07-01-81-xx18	Engineering	Stafford to Farrington Circle - watermain loop Const Eng.		
Stafford to Farrington Circle	07 07-01-81-xx18	Water Infrastructure Improvement	Stafford to Farrington Circle - watermain 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		
Prairie from Brockman to Port Clinton	07 07-01-81-xx13	Engineering	Prairie Watermain loop Design & Bid		
Prairie from Brockman to Port Clinton	07 07-01-81-xx14	Water Infrastructure Improvement	Prairie Watermain loop - Construction		
WSR	07 07-01-81-xx14	Water Infrastructure Improvement	WSR Water Quality Improvements		

Grand Total	\$1,615,926	\$1,054,926
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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	Fiscal Year 2028	10 Year Total
	10,500									\$10,500
										\$0
		\$23,000								\$23,000
\$175,000										\$175,000
										\$0
\$23,000					\$26,000					\$49,000
	82500									\$82,500
250,000										\$250,000
										\$0
										\$0
										\$0
\$84,000										\$84,000
\$1,520,000										\$1,520,000
\$120,000										\$120,000
	\$1,592,000									\$1,592,000
	86500									\$86,500
	\$65,000									\$65,000
		\$1,580,000								\$1,580,000
		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
			\$666,000							\$666,000
					\$260,000					\$260,000
				\$73,000						\$73,000
					\$93,000					\$93,000
				\$2,035,000						\$2,035,000
				\$75,000						\$75,000
					\$100,000					\$100,000
					\$1,500,000					\$1,500,000
						75000				75000
						100000				100000
							1,500,000			\$1,500,000
								\$130,000		\$130,000
								\$1,300,000		\$1,300,000
								\$80,000		\$80,000
								\$800,000		\$800,000
								\$72,000		\$72,000
									\$758,000	\$758,000
	\$160,000									\$160,000

\$2,254,500	\$1,914,000	\$1,787,500	\$889,000	\$2,231,000	\$1,952,500	\$1,049,000	\$1,500,000	\$2,382,000	\$758,000	\$16,717,500
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Infrastructure: Sanitary Sewer Improvements-Capital

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2018	
Various	07	07-01-82-5010	Infrastructure - Sanitary Sewer	Miscellaneous Repairs	\$150,000	\$150,000
Various	07	07-01-82-5101	Sanitary Sewer Engineering	Engineering-Sanitary Sewer Rehabilitation	\$100,000	\$100,000
Various	07	07-01-82-5102	Infrastructure - Sanitary Sewer	Sanitary Sewer Lining Repairs	\$100,000	\$120,000
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		
Grand Total					\$350,000	\$370,000

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	Fiscal Year 2028	10 Year Total
\$157,500	\$165,375	\$173,644	\$182,326	\$191,442	\$201,014	\$211,065	\$221,618	\$232,699	\$244,334	\$1,981,018
\$105,000	\$110,250	\$115,763	\$121,551	\$127,628	\$134,010	\$140,710	\$147,746	\$37,500	\$37,500	\$1,077,656
\$126,000	\$132,300	\$138,915	\$145,861	\$153,154	\$160,811	\$168,852	\$177,295	\$186,159	\$195,467	\$1,584,814
					\$242,000					\$242,000
			\$80,000							\$80,000
				\$82,500						\$82,500
\$388,500	\$407,925	\$428,321	\$529,737	\$554,724	\$737,835	\$520,627	\$546,659	\$456,359	\$477,302	\$5,047,989

Infrastructure: Roadways-Capital

Project Location	Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2018
Various Locations	03 03-01-88-5009	MFT	MFT Funding	\$175,000	\$175,000
	51 51-21-88-5019	Pavement Engineering	IMS Data - Village Wide Survey (5 Years)	\$0	\$0
	51 51-21-88-4005	Roadway Signage	Street Name Sign / Post Replacement	\$7,500	\$7,500
Storybook Lane, Westminster Way (24') from Tri-state to Rte. 22)	51 51-21-88-5024	Infrastructure	Road Resurfacing Project	\$215,000	\$200,000
Fox Trail, Bulb, Culdesac, Pheasant Row, Fairfax, Deer Run	51 51-21-88-5025	Roadway Engineering	Phase 1 & 2 Engineering - Fox Trail Project	\$75,500	\$75,500
Fox Trail, Bulb, Culdesac, Pheasant Row, Fairfax, Deer Run	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	Phase II Engineering - Road Resurfacing 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	\$100,000	\$100,000
	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) - Residential Corridor		
	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/Tower Reconstruct	51 51-21-88-50XX	Infrastructure	Road Resurfacing Project		
Old Mill Road/Old Mill Circle	51 51-21-88-50XX	Infrastructure	Road Resurfacing Project		
Grand Total				\$573,000	\$558,000

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	Fiscal Year 2028	10 Year Total
\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000		\$1,575,000
\$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		\$67,500
										\$0
										\$0
\$345,000										\$345,000
\$75,000										\$75,000
\$50,000										\$50,000
	\$200,000									\$200,000
										\$0
	\$150,000									\$150,000
		\$420,942								\$420,942
		\$100,000								\$100,000
		\$14,520								\$14,520
			\$420,342							\$420,342
			\$77,000							\$77,000
			\$100,000							\$100,000
			\$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
									\$550,000	\$550,000
\$652,500	\$532,500	\$717,962	\$838,122	\$785,082	\$419,842	\$632,500	\$507,500	\$682,500	\$550,000	\$6,318,508

General Capital Fund

Revenue Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
GRANTS					
51-00-85-4323 ITEP Grant Stage 2- Olde Half Day		222,044	-	-	-
51-00-85-4324 ITEP Grant Stage 1 Medians	179,635	-	-	-	-
	\$ 179,635	\$ 222,044	\$ -	\$ -	\$ -
OTHER INCOME					
51-00-90-4420 Tree Bank Revenue	21,007	79,700	-	-	-
51-00-90-4425 Sale of Land	-	225,680	917,740	-	917,740
	\$ 21,007	\$ 305,380	\$ 917,740	\$ -	\$ 917,740
TRANSFERS					
51-00-98-0100 Transfer In- General Fund	6,000,000	591,384	800,000	2,272,326	825,646
51-00-98-1100 Transfer In- Fraud Alcohol Drug F	-	-	-	-	43,500
51-00-98-1800 Transfer In- Park Dev Fund	-	-	-	-	991,000
	\$ 6,000,000	\$ 591,384	\$ 800,000	\$ 2,272,326	\$ 1,860,146
TOTAL REVENUE	\$ 6,200,642	\$ 1,118,808	\$ 1,717,740	\$ 2,272,326	\$ 2,777,886
USE OF RESERVES	\$ -	\$ 147,841	\$ 262,580	\$ -	\$ -
FUNDS AVAILABLE	\$ 6,200,642	\$ 1,266,649	\$ 1,980,320	\$ 2,272,326	\$ 2,777,886

General Capital Fund

Expenditure Summary

	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
FACILITIES	655,653	76,841	115,000	150,000	290,000
EQUIPMENT	228,317	-	227,320	188,460	169,000
FURNITURE & FIXTURES	-	-	20,000	24,400	-
STORM SEWER & WATER	105,526	102,050	629,000	496,456	667,000
PARKS	444,530	418,580	404,000	165,200	1,041,000
ROADWAYS	146,797	424,526	398,000	292,240	527,500
LAND	-	-	-	-	-
VEHICLES	144,379	244,652	160,000	160,000	105,000
MISCELLANEOUS CAPITAL	-	-	27,000	20,000	37,000
TOTAL	\$ 1,725,202	\$ 1,266,649	\$ 1,980,320	\$ 1,496,756	\$ 2,836,500

2019 Annual Budget Program Activity Summary	
General Capital	Facilities

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>FACILITIES</u>					
51-25-61-4504 Prof Serv Eng- Rt22 Access Drway & Permitting			30,000	70,000	15,000
51-25-61-9023 Cont Serv- Facility Assessment		-	30,000	25,000	30,000
51-25-61-9040 Cont Svc- Painting	9,965	-	20,000	20,000	50,000
51-25-61-9206 Rivershire Nat Cntr Bldg Rep	10,000	-	-	-	-
51-25-61-9207 Rivershire Nat Cntr Bldg Demolition		-	35,000	35,000	-
51-25-80-2103 Shake Roof Replace VH	565,922	-	-	-	-
51-25-80-2111 Aeration System Installation- VH		-	-	-	10,000
51-25-80-2119 Outside soffit Repairs		-	-	-	60,000
51-25-80-2120 Rt22 Access Driveway- Construction		-	-	-	125,000
51-25-80-2208 Overhead Door Replacemen	23,378	-	-	-	-
51-25-80-2209 PW Remodel	-	40,244	-	-	-
51-25-80-3014 Equip- Work Out	5,071	-	-	-	-
51-25-80-4020 Garage Door Opener Motors	8,050	17,191	-	-	-
51-25-80-4022 Office Light Fixture Replace	33,267	19,406	-	-	-
	\$ 655,653	\$ 76,841	\$ 115,000	\$ 150,000	\$ 290,000

2019 Annual Budget Program Activity Summary	
General Capital	Equipment

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>EQUIPMENT</u>					
51-05-80-3008 Equip- Veh Retrofits	14,384	-	30,000	30,000	54,000
51-05-80-3011 Equip- AED	-	-	11,820	5,000	-
51-05-80-3013 Equip- Livescan Electronic Fingerprint System			28,000	19,960	-
51-12-80-3003 Built in Projector- VH Comm Rm		-	7,500	7,500	-
51-12-80-3500 Asphalt Repair "Hot Box"	-	-	35,000	32,000	-
51-20-80-3017 Equip- Scanner/ Copier	-	-	-	-	5,000
51-21-80-3304 Small Roller	-	-	-	-	20,000
51-21-80-3265 Trailer 265 Replacement	6,905	-	-	-	-
51-21-80-3320 Tractor JCB Highbred skidsteer		-	-	-	90,000
51-21-80-3502 Sewer Flusher #502	145,046	-	-	-	-
51-21-80-3706 Utility Cart #706 Replaceme	10,419	-	-	-	-
51-21-80-3709 Tractor (Kubota Mini-loader)	-	-	90,000	75,000	-
51-21-80-3710 Spreader # 710	4,284	-	-	-	-
51-21-80-3720 Misc. Messag Board # 720	-	-	25,000	19,000	-
51-21-80-3790 Hydraulic Truck Lift	47,279	-	-	-	-
	\$ 228,317	\$ -	\$ 227,320	\$ 188,460	\$ 169,000

2019 Annual Budget Program Activity Summary	
General Capital	Furniture and Fixtures

Expenditure Detail

<u>ACCT DESCRIPTION</u>	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Budget 2018</u>	<u>Est. 2018</u>	<u>Budget 2019</u>
<u>FURNITURE & FIXTURES</u>					
51-25-80-4027 Furniture Replace- VH	-	-	20,000	24,400	-
	\$ -	\$ -	\$ 20,000	\$ 24,400	\$ -

2019 Annual Budget Program Activity Summary	
General Capital	Storm Sewer and Water

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>STORM SEWER & WATER</u>					
51-21-84-5107 Storm Sewer Capacity Stud	-	-	-	-	150,000
51-21-84-5110 Infra- Storm Sewer Lining	58,759	18,636	20,000	20,000	20,000
51-21-84-5111 77 Cumberland to 90 Lincol	9,463	-	-	-	-
51-21-84-5112 DPR Bank Stabalization- Pr	3,632	-	-	-	-
51-21-84-5114 Lincolnshire Creek - Coventr	28,587	43,961	7,000	7,000	-
51-21-84-5115 Detention Basin Constructio	-	-	35,000	35,000	35,000
51-21-84-5116 Storm Line Replacement - (-	22,193	5,000	5,000	-
51-21-84-5117 Lincolnshire Creek - Coventr	-	-	35,000	35,000	-
51-21-84-5118 Lincolnshire Creek - Coventr	-	2,260	300,000	210,000	50,000
51-21-84-5119 Ditchline/Detention Phase I&	-	-	35,000	35,000	-
51-21-84-5120 Pipe Lining - 570 Feet of 42'	-	-	20,000	-	-
51-21-84-5121 Infra- Storm Sewer Spectrun	-	-	132,000	115,000	-
51-21-84-5122 Ditchline/Detention Construc	-	-	-	-	350,000
51-21-84-5123 Ditchline/Detention Phase III	-	-	-	-	47,000
51-21-84-6501 Detention Basin Engineering	5,085	15,000	40,000	34,456	15,000
	<u>\$ 105,526</u>	<u>\$ 102,050</u>	<u>\$ 629,000</u>	<u>\$ 496,456</u>	<u>\$ 667,000</u>

2019 Annual Budget Program Activity Summary	
General Capital	Parks

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>PARKS</u>					
51-22-61-9088 Tree Bank - Forestry	29,932	94,468	50,000	50,000	50,000
51-22-80-5023 Infr- Stage 1Medians	227,816	-	-	-	-
51-22-86-1101 Balzer Tennis Court Fence F	46,268	-	-	-	-
51-22-86-1103 Balzer Lacrosse Ball Wall	-	-	6,000	6,000	-
51-22-86-1402 North Park Tennis Court Resurface	-	-	-	-	35,000
51-22-86-1403 North Park Garbage Can Repainting	-	-	8,000	6,700	-
51-22-86-1702 Spring Lake Park- Basketba	6,900	-	-	-	-
51-22-86-1704 Spring Lake Park Tennis Co	-	-	15,000	12,500	-
51-22-86-2401 North Park Lean-To Constru	-	850	60,000	-	60,000
51-22-86-2402 Cont Srv- Painting Exterior	-	14,740	-	-	-
51-22-86-2703 Spring Lake Exterior Painting	-	-	-	-	15,000
51-22-86-4401 North Park Electrical Upgrac	13,529	-	-	-	-
51-22-86-4701 Spring Lk Pk Tennis Ct Fen	8,488	-	-	-	-
51-22-86-5024 Infr- Cor Enhanc Prog- ITEP	30,238	275,422	250,000	75,000	-
51-22-86-5026 Infr- Cor Enhanc Prog- Riverwoods Road	-	-	-	-	30,000
51-22-86-5027 Infr- Cor Enhanc Prog- Westminster Way	-	-	-	-	26,000
51-22-86-5028 Infr- Cor Enhanc Prog- Milwaukee Ave	-	-	-	-	325,000
51-22-86-5401 North Park Granite Path Resurfacing	-	-	-	-	20,000
51-22-86-5906 Bike Path Resurf- Various Areas	-	-	-	-	250,000
51-22-86-6401 North Park - Drainage Impro	81,359	-	-	-	-
51-22-86-6402 North Park Parking Lot Resurfacing	-	-	-	-	150,000
51-22-86-6405 North Park Bridge Refurbishment	-	-	-	-	30,000
51-22-86-9902 Rt. 22 Ped Bridge Improvem	-	33,100	-	-	-
51-22-86-9904 Park Sign/ Post Replaceme	-	-	15,000	15,000	15,000
51-22-86-9906 Prof Services Park Entry Sign Design Concepts	-	-	-	-	15,000
51-22-86-9907 Various Park Drainage Impr	-	-	-	-	20,000
	\$ 444,530	\$ 418,580	\$ 404,000	\$ 165,200	\$ 1,041,000

2019 Annual Budget Program Activity Summary	
General Capital	Roadways

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>ROADWAYS</u>					
51-21-88-4005 Street Name Sign / Post Re	7,666	7,733	7,500	7,500	7,500
51-21-88-4006 LED Streetlight Upgrades	-	-	100,000	114,144	-
51-21-88-5009 Infra- Road Resurfacing	63,909	-	215,000	145,596	75,000
51-21-88-5019 IMS Data - Village Wide Sur	-	34,242	-	-	-
51-21-88-5021 Phase 1 & 2 Eng - Pembrok	44,719	5,755	-	-	-
51-21-88-5022 Road Reconstruction Projec	-	376,796	-	-	345,000
51-21-88-5025 Engineering	-	-	75,500	25,000	100,000
51-21-88-5101 Port Clinton Rd Bridge Repa	30,503	-	-	-	-
	<u>\$ 146,797</u>	<u>\$ 424,526</u>	<u>\$ 398,000</u>	<u>\$ 292,240</u>	<u>\$ 527,500</u>

2019 Annual Budget Program Activity Summary	
General Capital	Vehicles

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>VEHICLES</u>					
51-05-80-7001 veh- Police	62,774	-	90,000	90,000	105,000
51-21-80-3303 Front End Loader	-	148,823	-	-	-
51-21-80-3601 Chipper Cap	-	6,831	-	-	-
51-21-80-3707 Rde Mowr- Toro 3505D- Rpl	-	28,143	-	-	-
51-21-80-7240 veh- 1 Ton Pickup (240)	-	60,855	-	-	-
51-21-80-7243 veh- Pickup 3/4 Ton (#243) F	71,979	-	-	-	-
51-21-80-7244 veh- 1 Ton Pickup (244)	-	-	70,000	70,000	-
51-21-80-7249 veh- Dump Truck 1 Ton (#24	9,626	-	-	-	-
51-21-80-7254 veh- Five Ton Replacement (-	-	-	-	-
	\$ 144,379	\$ 244,652	\$ 160,000	\$ 160,000	\$ 105,000

2019 Annual Budget Program Activity Summary	
General Capital	Miscellaneous Capital

Expenditure Detail

ACCT DESCRIPTION	Actual 2016	Actual 2017	Budget 2018	Est. 2018	Budget 2019
<u>MISCELLANEOUS CAPITAL</u>					
51-05-80-9008 E Citation Printer/ Software	-	-	20,000	20,000	-
51-12-61-4003 Prof Serv - Single Audit	-	-	2,000	-	2,000
51-12-80-9011 Document Management System- VH	-	-	-	-	20,000
51-21-80-3803 Loader Bucket Scale	-	-	-	-	10,000
51-21-80-5015 Infra- North Village Green	-	-	5,000	-	5,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,000</u>	<u>\$ 20,000</u>	<u>\$ 37,000</u>

2019 Annual Budget Program Activity Summary
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Professional Service Agreements
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Function

Attached is a list of Professional Service Agreements for each operation department anticipated for Fiscal Year 2019. 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	1.03
Dept/Service	Service Provider	Expense #	Cost-2018	Cost-2019
Administration				
Meeting Videotaping/AV Services	Mike Meranda	01-12-61-4000	\$ 6,753	\$ 6,956
Finance				
Annual Audit	Sikich	**_**-61-4003	\$ 32,500	
Annual Audit	Baker Tilly Virchow Krause LLP	**_**-61-4003		\$ 29,000
Police				
Mobile Data Service	Verizon	01-05-61-5515	\$ 7,500	\$ 7,500
CAD/Records Management Support	Village of Vernon Hills	01-05-61-3005	\$ 18,600	\$ 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	\$ 19,032	\$ 19,474
Tornado Warning Siren Maintenance	<u>Braniff Communications, Inc.</u>	01-05-61-3030	\$ 3,150	\$ 3,150
Prof Serv- Actuary (GASB 67 & 68)	Foster & Foster	01-05-61-4001	\$ 2,575	\$ 2,652
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	\$ 13,100	\$ 13,300
Squad-Car Video Service	<u>Watchguard</u>	01-05-61-4008	\$ 5,225	\$ 5,995
Prosecution Services	LaLuzerne & Smith	01-05-61-4013	\$ 43,260	\$ 44,558
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		
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	\$ 8,970	\$ 9,239
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	\$ 6,489	\$ 6,684
Dispatch Services	Village of Vernon Hills	17-01-61-4029	\$ 315,695	\$ 325,166
Community & Economic Development				
Branding	Erin Rice Design	01-08-63-9003	varies-nc	
Building Inspections & Plan Review	B&F Technical Code Service	01-08-61-4161	varies-nc	varies-nc
Elevator Inspection	<u>Elevator Insepction Service</u>	01-08-61-0410	varies-nc	varies-nc
Fire Protection Plan Review	L-R Fire Protection District	01-08-61-4161	varies-nc	varies-nc
Structural Plan Review	Wiss, Janney, Elstner Associates	01-08-61-4164	varies-nc	varies-nc
Insurance/Common Expenses				
General Legal Services	Ancel Glink	**_**-61-4013	\$ 82,400	\$ 84,872
Mesirow Service Fee	<u>Mesirow</u>	**_**-61-8800	\$ 15,000	\$ 15,450
Property / Liability Insurance	Allegiant Mesirow/Travelers	**_**-61-8800	\$ 95,481	\$ 98,345
Property / Liability Insurance - Public Officials Bonds	Allegiant Mesirow/Travelers	**_**-61-8800	\$ 1,400	\$ 1,442
Crime Coverage	Allegiant Mesirow/Travelers	**_**-61-8800	\$ 1,515	\$ 1,560
Commercial Coverage	Allegiant Mesirow/Travelers	**_**-61-8800		
Terrorism Coverage	Allegiant Mesirow/Travelers	**_**-61-8800		
Commerical Package	Allegiant Mesirow/Travelers	**_**-61-8800		
Excess Liability	Allegiant Mesirow/Travelers	**_**-61-8800		
Worker's Compensation Insurance	IPRF	**_**-61-8801	\$ 169,000	\$ 174,070
Cellular Phones	Verizon	**_**-61-1002	\$ 30,790	\$ 31,630
Copier (color) Maintenance- Admin Coco	<u>Xerox- lease</u>	**_**-61-7001	\$ 2,150	\$ 2,650
Copier Maintenance- (high volume): Mimi	<u>Xerox- lease</u>	**_**-61-7001	\$ 4,060	\$ 4,560
Copier Maintenance- Front Desk: Nemo	<u>Xerox</u>	**_**-61-7000	\$ 735	\$ 735
Copier Maintenance- Police (WC5335)	<u>Xerox</u>	**_**-61-7000	\$ 1,020	\$ 1,020
IT Consulting Services	InterDev LLC	**_**-61-9029	\$ 66,873	\$ 68,879
Building Software & Maintenance	Franklin Info systems	**_**-61-5507		
Emergency Notification System	<u>Blackboard Connect</u>	**_**-61-9114	\$ 6,600	\$ 6,798
FLEX Benefits Program Administration	PBA Inc- Professional Benefit Admini	06-00-61-4004	\$ 2,900	\$ 2,900
Newsletter Printing	CL Graphics	**_**-61-2006	\$ 13,675	\$ 14,085
Pay Phones-Vhall	IBS	**_**-61-1004	\$ -	\$ -
Payroll Processing	Paylocity	01-12-61-9130	\$ 8,851	\$ 9,117
Postage Meter Maintenance	Pitney Bowes	01-12-61-3501	\$ 1,639	\$ 1,688
Internet for Village Hall, PWF, and 101 Westminister	Comcast	**_**-61-5503	\$ 5,117	\$ 5,270
T-1 Line: Village Hall to PWF	First Communications	**_**-61-5503	\$ 3,543	\$ 3,650
Telecommunications Services	Call One	**_**-61-1000	\$ 19,160	\$ 19,730
VHall/PWF Telephone Maintenance	<u>Advanced Telecommunications</u>	**_**-61-1010	\$ 2,000	\$ 2,105
Website Maintenance	Basecamp Web Solutions	**_**-61-9118	\$ 2,000	\$ 2,000
BS&A Software Support	<u>BS&A</u>	**_**-61-5507	\$ 13,290	\$ 13,290
Public Works				
Aquatic Plant Management	Clarke Aquatic Services	01-25-61-9051	\$ 8,211	\$ 8,457
Car Wash Services	Peacock Mobil	12-01-61-9005	\$ 3,300	\$ 3,399

Professional Service Agreements			1.03	1.03
Dept/Service	Service Provider	Expense #	Cost-2018	Cost-2019
Civil Engineering Services	<u>Gewalt Hamilton Associates</u>	01-20-61-4018	\$ 5,628	\$ 5,796
Custodial Service - VH, PW, Spring Lk Park	Eco-Cleaning Mainteance	multit-accts	\$ 26,537	\$ 27,333
Des Plaines River Gauge	Lake County SMC	01-20-61-9000	\$ 3,528	\$ 3,634
Elevator Maintenance - Village Hall	Otis Elevator Company	01-25-61-9023	\$ 1,854	\$ 1,910
Emerald Ash Borer Treatment	Trees "R" Us	01-22-61-9081	NA	
Fire Protection Services - extinguishers, panels, sprinklers	Allegiant Fire Protection	01-25-61-9019	\$ 563	\$ 580
Fire Protection Transmitters	Inner Security Systems	01-25-61-9019	\$ 4,322	\$ 4,452
Fire Sprinkler System Maintenance	To Be Bid-4th Qtr.2018	01-25-61-9019	\$ 450	\$ 464
Fireworks Display	Johnny Rockets	01-22-61-9215	\$ 22,510	\$ 23,185
Floor Mat Cleaning-Vhall & PWF	Dustcatcher and A-Logo Mat	01-25-61-9047	\$ 1,535	\$ 1,581
Generator Maintenance - Village Hall & Utilities	Steiner Power	02-02-61-9101	\$ 7,700	\$ 7,931
Geographic Information Services	<u>Municipal GIS Partners</u>	XX-XX-61-9022	\$ 72,600	\$ 67,135
GIS Software	ESRI	XX-XX-61-9022	\$ 1,708	\$ 2,750
Tree Pruning	Nels J. Johnson	01-22-61-9056	N/A	hourly
Hazardous Tree Removal	<u>Robt Kinnucan Tree Experts</u>	01-22-61-9089	\$ 109,273	\$ 112,551
HVAC Maintenance - Village Hall & Public Works Facility	Oak Brook Mechanical	01-25-61-9023	\$ 18,677	\$ 10,109
Natural Areas Maintenance	Native Restoration Services	01-22-61-9080	\$ 50,000	\$ 51,500
Prescribed Burning Services	TGF Forestry and Fire	01-22-61-9080	\$ 50,000	\$ 50,000
Irrigation Systems Maintenance	Mullermist	01-22-61-9041	\$ 6,255	\$ 6,255
Landscape Maintenance & Parks Mowing	<u>Green Acres Landscaping, Inc.</u>	multi-accts	\$ 165,809	\$ 170,784
Large Water Meter Testing	HBK	02-02-61-9030	\$ 3,489	\$ 3,594
Lift Station Preventative Maintenance (Londonderry)	Xylem TotalCare	02-02-61-9103	\$ 1,306	\$ 1,345
Leaf Disposal	KLF Enterprises	01-21-61-9006	\$ 40,618	\$ 42,384
Meter Read Center and Trimble Maintenance	Midwest Meters	02-02-61-9110	N/A	N/A
Mosquito Management	Clarke Environmental	01-21-61-9036	\$ 75,976	\$ 78,256
North Park Lighting Controls	MUSCO Lighting	01-22-61-9073	\$ 3,512	\$ 3,617
Overhead Door Maintenance	Door Systems, Inc.	01-25-61-9047	\$ 2,550	\$ 2,627
Payment Processing Services (Lockbox)	First Midwest Bank	02-01-61-9001	\$ 6,000	\$ 6,200
Pest Control Services	Aerex Peset Control	01-22-61-9082	\$ 1,360	\$ 1,400
Rock Salt	<u>Morton Salt</u>	01-21-62-4002		
SCADA System Maintenance (Software & Service)	Baxter Woodman	02-02-61-9106	\$ 4,485	\$ 4,619
Tree Acquisition and Planting	St. Aubin Nursery & Landscaping	01-22-61-9088	\$ 54,636	\$ 56,275
Turf Fertilizer/Weed Management	TruGreen	01-22-61-9017	\$ 5,706	\$ 5,878
Uniform Rental and Cleaning	Cintas	multit-accts	\$ 4,218	\$ 4,345
Valve Maintenance (Reservoirs)	RMS Utility Services	02-02-61-9108	\$ 4,052	\$ 4,173
Valve Turning Program	ME Simpson	02-02-61-9117	\$ 12,502	\$ 12,877
Vehicle Maintenance Software	Motor All Data	12-01-63-4000	\$ 1,500	\$ 1,545
Vehicle Maintenance Software	Snap-On	12-01-63-4000	\$ 1,183	\$ 1,219
Wastehauler/Leaf Pick-Up Services	Waste Management	Franchise Services		
SSA Sedgebrook				
Valve Maintenance (Reservoirs)	<u>RMS Utility Services</u>	02-02-61-9108	\$ 4,052	\$ 4,173
Valve Turning Program	<u>ME Simpson</u>	02-02-61-9117	\$ 12,561	\$ 12,937
Vehicle Maintenance Software	Motor All Data	12-01-63-4000	\$ 2,814	\$ 2,898
Vehicle Maintenance Software	<u>Snap-On</u>	12-01-63-4000	\$ 3,596	\$ 3,704
Wastehauler/Leaf Pick-Up Services	<u>Waste Management</u>	Franchise Services		
SSA Sedgebrook				
Paying Agent Fees	US Bank	20-01-61-4000	\$ 475	\$ 489
Administrative Charges	Municap	20-01-61-4000	\$ 5,500	\$ 9,000



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.

GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS (GAGAS)

These standards are a framework for conducting high quality audits with competence, integrity, objectivity, and independence. In the event Lincolnshire receives federal awards exceeding \$300,000 but less than \$750,000; the annual audit compliance will have to meet the higher standards of GAGAS.

GRANT ACCOUNTABILITY AND TRANSPARENCY ACT (GATA)

A State of Illinois law designed to provide for the development of a coordinated, non-redundant process for the provision of effective and efficient oversight of the selection and monitoring of grant recipients, ensuring quality programs, limiting fraud, waste and abuse, and defining the purpose, scope, applicability and responsibilities in the life cycle of a grant.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

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 and Illinois Municipal Retirement 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.

JOINT EMERGENCY TELEPHONE SYSTEMS BOARD (JETS B)

A consolidation, through intergovernmental agreements, of local government's 9-1-1 centers.

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 (SRACLC):

The local agency providing community based recreation services to individuals with disabilities and their families.

STORMWATER MANAGEMENT COMMISSION (SMC):

The Lake County, Illinois agency charged regulation of all storm water matters in the county.

SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA):

The computerized central system 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

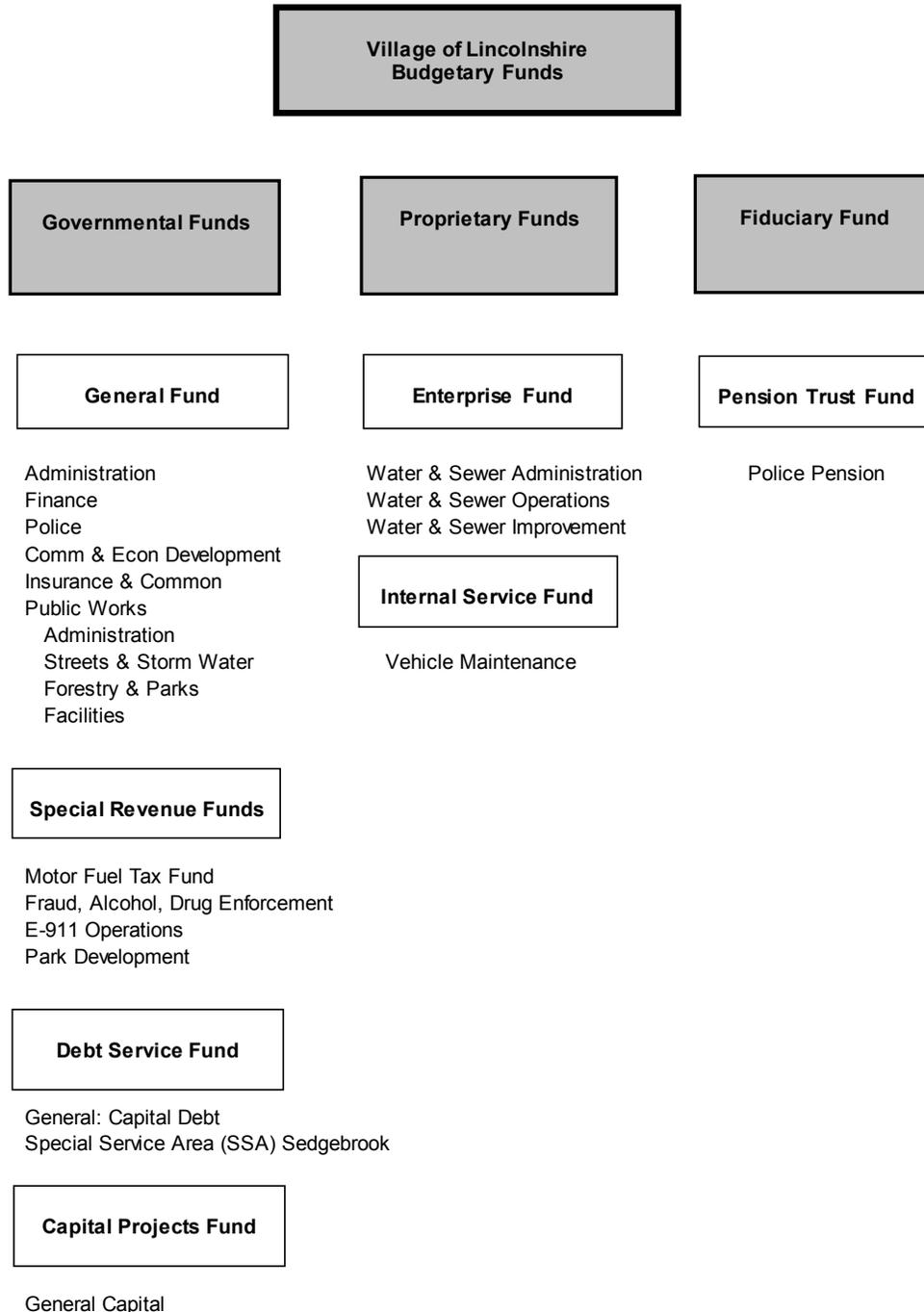


Chart of Accounts - Line Item Revenues

70-xxxx

70-4010	State Income Tax
70-4020	Sales Tax
70-4021	Local Home Rule Sales Tax
70-4025	Food & Beverage Tax
70-4030	Utility Tax
70-4032	Telecommunications Tax
70-4040	Room & Admission Tax
70-4050	Real Estate Transfer Tax
70-4060	Road & Bridge Tax
70-4063	Property Taxes- IMRF
70-4064	Property Taxes- FICA
70-4065	Property Taxes- Police Protection
70-4070	Property Taxes- Police Pension
70-4075	E911 Surcharge JETSB
70-4091	State Use Tax

75-xxxx

75-4110	Recycle SWALCO Rebate
75-4120	Liquor Licenses
75-4125	Beach Tags
75-4126	Park User Fees
75-4130	Amusement Device Licenses
75-4135	Application Fees
75-4140	Engineering Fees
75-4145	Planner Fees
75-4150	Plan Review Fees
75-4155	Annexation Fees
75-4160	Building Permit Fees
75-4161	Building/Fire Consult Review/Insp
75-4163	Elevator Inspection Fees
75-4164	Engineering Consult Review/Insp
75-4165	Acreage Impact Fees
75-4170	Misc Licenses & Fees
75-4180	Water User Fees
75-4181	Sewer User Fees
75-4186	Connection Fees
75-4189	New Water Meter Purchase
75-4190	Cable TV Franchise
75-4191	Waste Hauler Fees
75-4192	Yardwaste- Refuse Stickers

TAXES

80-xxxx

80-4210
80-4230
80-4240
80-4281
80-4283
80-4285

85-43xx

90-xxxx

90-4405
90-4406
90-4407
90-4410
90-4414
90-4416
90-4418
90-4420
90-4423
90-4425
90-4430
90-4440

95-xxxx

95-4510
95-4515
95-4700

98-xxxx

FINES & FORFEITURES

Court Fines
Alarm Fines & Fees
Administrative Tow Fees
Fraud Forfeiture Revenue
Alcohol Enforcement Revenue
Drug Forfeiture Revenue

ALLOTMENTS- GRANTS

MISCELLANEOUS REVENUE

Red White & Boom Revenue
Lincolnshire Arts & Eats Revenue
Boo Bash Revenue
Sale Of Surplus Property
Conservancy Markers
Explorer Post Revenue
Traffic Signal Reimbursement
Tree Revenue
Employer Contributions
Employee Contributions
Other Income
Lease Proceeds

OTHER INCOME

Interest Income
Gains And Losses
Contributed Fixed Assets

TRANSFER IN

Chart of Accounts - Line Item Expenditures

60-xxxx	PERSONNEL	8x-xxxx	CAPITAL ASSETS
60-1xx	Regular Salaries	80-1xx	
60-15xx	Part Time Wages	80-2xx	Facilities
60-2xx	Overtime Salaries	80-21xx	Village Hall
60-3xx	Other Compensation	80-22xx	Public Works Facility
		80-3xx	Equipment
61-xxxx	CONTRACTUAL SERVICES	80-4xx	Furniture & Fixtures
61-1xx	Telephone	80-41xx	Village Hall
61-2xx	Printing	80-42xx	Public Works Facility
61-30xx	Equipment Maintenance		Electrical upgrades
61-35xx	Equipment Lease		Signs
61-3701	Vehicle Maint- Truck Rehab	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	81-xxxx	Water Capital Assets
61-88xx	General Liability Ins	81-1xx	
61-9xx	Outside Services	81-2xx	Facilities
61-916x	Landscape Services	81-22xx	Public Works
61-95xx	Water Purchases	81-3xx	Equipment
61-96xx	Sanitary Sewer Charges	81-4xx	Furniture & Fixtures
61-97xx	Sewer Transmission Fees	81-5xx	Infrastructure
		81-6xx	Land & Improvements
62-xxxx	COMMODITIES	81-7xx	Vehicles
62-1xx	Office Supplies	81-9xx	Misc Capital Assets
62-2xx	Licensing Supplies		
62-30xx	Maintenance Materials	82-xxxx	Sanitary Sewer Capital Assets
62-31xx	Repair & Restoration	82-1xx	
62-35xx	Construction Materials	82-2xx	Facilities
62-36xx	Water Meters	82-3xx	Equipment
62-4xx	Snow & Ice Control	82-4xx	Furniture & Fixtures
		82-5xx	Infrastructure
63-xxxx	OTHER CHARGES	82-5100	Sanitary Sewer Rehabilitation & Ma
63-1xx	Memberships	82-5200	Sanitary Inflow & Infiltration Study
63-2xx	Vehicle Allowance	82-6xx	Land & Improvements
63-3xx	Professional Development		
63-4xx	Publications	84-xxxx	Storm Sewer/Water Capital Asse
63-5xx	Classified Advertising	84-1xx	
63-6xx	Uniforms	84-3xx	Equipment
63-70xx	Boards & Commissions	84-5xx	Infrastructure
63-81xx	Fraud Forfeiture & Explorer Post Exp	84-51xx	Storm Sewer
63-83xx	Alcohol Enforcement	84-53xx	Storm Water
63-85xx	Drug Forfeiture	84-6xx	Land & Improvements
63-86xx	Minor Equipment	84-65xx	Detention Basin
63-90xx	Business Expense		
63-95xx	Other Expenses		

Chart of Accounts - Line Item Expenditures continued

64-71xx	LOAN PAYMENTS	86-xxxx	Parks Paths Capital Assets
		86-1xxx	Amenities
70-xxxx	PENSION BENEFITS	86-2xxx	Facilities
70-90xx	Pension Expense	86-3xxx	Equipment
70-91xx	IMRF Contributions	86-4xxx	Furniture & Fixtures
70-92xx	Social Security Contributions	86-5xxx	Infrastructure
70-95xx	Police Pension Benefits	86-6xxx	Land & Improvements Parking Lots
		86-9xxx	Misc Capital Assets
		86-x1xx	Balzer Park
		86-x2xx	Bicentennial Park
		86-x3xx	Memorial Park
		86-x4xx	North Park
		86-x5xx	Olde Mill Park
		86-x6xx	Rivershire Park
		86-x7xx	Spring Lake Park
		86-x8xx	Whytegate Park
		86-x9xx	Misc Parks
		88-xxxx	Roadways Capital Assets
		88-1xxx	
		88-4xxx	Fixtures
		88-5xxx	Infrastructure
		88-6xxx	Land & Improvements
		88-9xxx	Misc Capital Assets
		95-xxxx	OTHER EXPENSES
		96-xxxx	DEPRECIATION EXPENSE
		98-xxxx	TRANSFERS OUT



Salaries and Benefits

Salary Range Adjustments

In accordance with Chapter 6.4 of the Personnel Policies Manual, the Village Manager's office 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 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	Maximum Change
Police Chief	Exempt	\$ 121,000	\$ 144,500	\$ 168,000	2.44%
Finance Director	Exempt	\$ 121,000	\$ 144,500	\$ 168,000	2.44%
Public Works Director	Exempt	\$ 121,000	\$ 144,500	\$ 168,000	2.44%
AVM/Community & Economic Development Director	Exempt	\$ 111,900	\$ 132,800	\$ 153,700	4.56%
Commander	Exempt	\$ 101,300	\$ 120,650	\$ 140,000	1.05%
Assistant Public Works Director/Village Engineer	Exempt	\$ 101,300	\$ 120,650	\$ 140,000	1.05%
Utilities Superintendent		\$ 94,200	\$ 109,600	\$ 125,000	1.96%
Sergeant		\$ 84,528	\$ 100,964	\$ 117,400	1.40%
Building Official	Exempt	\$ 72,200	\$ 85,100	\$ 98,000	3.16%
Planning & Development Manager	Exempt	\$ 69,800	\$ 83,300	\$ 96,800	0.00%
Foreman (Field, Fleet, Streets, Parks & Forestry)		\$ 71,000	\$ 83,900	\$ 96,800	3.53%
Senior Accountant	Exempt	\$ 68,600	\$ 82,900	\$ 97,200	5.65%
Management Analyst	Exempt	\$ 61,200	\$ 71,350	\$ 81,500	5.76%
Automotive Servicer		\$ 62,200	\$ 73,500	\$ 84,800	4.89%
General Maintenance Utilities		\$ 55,000	\$ 65,500	\$ 76,000	0.00%
General Maintenance Forestry & Parks		\$ 55,000	\$ 65,500	\$ 76,000	0.00%
General Maintenance Streets & Stormwater		\$ 55,000	\$ 65,500	\$ 76,000	0.00%
Administrative Assistant II		\$ 53,900	\$ 65,200	\$ 76,500	2.93%
Administrative Assistant I		\$ 52,000	\$ 61,350	\$ 70,700	1.00%
Community Service Officer		\$ 51,700	\$ 60,750	\$ 69,800	3.41%
Records Clerk		\$ 47,100	\$ 55,850	\$ 64,600	3.36%
Clerk/Receptionist		\$ 43,900	\$ 53,200	\$ 62,500	2.56%

Personnel Summary By Department – FTE

Department/Position	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Actual	Actual	Actual	Proposed	Proposed	Proposed
Administration									
Village Manager	1	1	1	1	1	1	1	1	1
Administrative Assistant	1	2	2	1	1	1	1	1	1
Management Analyst	0	0	0	1	1	1	0	0	0
Deputy Village Clerk-Office/Communications	1	0	0	0	0	0	0	0	0
Executive Secretary	1	0	0	0	0	0	0	0	0
Administrative Intern	0	0	0	0	0	0	0	0	0.5
Administrative Clerk	0	0.5	0.5	0.5	0.5	0.5	0	0	0
Production Assistant	0.3	0.3	0.3	0	0	0	0	0	0
Total	4.3	3.8	3.8	3.5	3.5	3.5	2	2	2.5
Finance									
Finance Director	1	1	1	1	1	1	1	1	1
Account Clerk Supervisor	1	1	1	0	0	0	0	0	0
Senior Accountant	0	0	0	1	1	1	1	1	1
Secretary/Receptionist	1	1	1	1	1	1	1	1	1
Finance Clerk	0.5	0.5	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	3.5	3.5
Community & Economic Development									
AVM/Director of Community Development	1	1	1	1	1	1	1	1	1
Building Inspector	1	1	1	0	0	0	0	0	0
Chief Building Code Administrator	0	0	0	0	0	0	0	0	0
Building Official	0	0	0	1	1	1	1	1	1
Planning & Development Manager	0	0	0	1	1	1	1	1	1
Planner	2	2	2	1	1	1	0	0	0
Administrative Assistant	1	1	1	1	1	1	1	1	1
Building Permits Clerk	0	0	0	0	0	0	0	0	0
Property Maintenance Inspector	0.75	0.75	0.75	0.75	0.5	0.5	0.5	0.5	0.5
Total	5.75	5.75	5.75	5.75	5.5	5.5	4.5	4.5	4.5
Police									
Chief of Police	1	1	1	1	1	1	1	1	1
Deputy Chief of Police	0	1	1	1	1	1	1	0	0
Commander	2	0	0	0	0	0	0	2	2
Sergeant	3	4	4	4	5	5	5	4	4
Investigator	2	2	2	2	2	2	2	2	2
School Resource Officer	1	1	1	1	1	1	1	1	2
Police Officer	14	14	14	14	14	14	14	14	14
Community Service Officer	1	1	1	1	1	2	2	1.5	1
Records Clerk	1.8	1.8	1.8	1	2	1	1	1.5	1.5
Administrative Assistant	1	1	1	1	1	1	1	1	1
Telecommunicator Supervisor	0	1	0	0	0	0	0	0	0
Telecommunicator	5.2	4.2	4.2	4.2	0	0	0	0	0
Total	32	32	31	30.2	28	28	28	28	28.5

Personnel Summary By Department – FTE continued

Public Works									
Director of Public Works	1	1	1	1	1	1	1	1	1
Assistant Public Works Director/Village Engineer	0	0	0	0	0	1	1	1	1
Superintendent-Streets & Parks	1	1	1	1	1	1	0	0	0
Superintendent-Utilities	1	1	1	1	1	1	1	1	1
Engineering Supervisor	1	1	1	1	1	0	0	0	0
Assistant to the Director of Public Works	0	1	1	0	0	0	0	0	0
Fleet Maintenance Supervisor	1	1	1	1	1	0	0	0	0
Fleet Foreman	0	0	0	0	0	1	1	1	1
Streets/Stormwater Foreman	0	0	0	0	0	0	1	1	1
Forestry/Parks Foreman	0	0	0	0	0	0	1	1	1
Management Analyst	0	0	0	0	0	0	0	0	1
Facilities Manager	1	1	1	1	1	0	0	0	0
Field Maintenance Foreman	0	0	0	0	0	1	1	1	1
Auto Servicer	1	1	1	1	1	1	1	1	1
General Maintenance-Forestry & Parks	1	1	1	1	1	1	1	1	0
General Maintenance-Streets & Storm Water	7	7	7	7	7	7	6	6	7
General Maintenance-Utilities	4	4	4	4	4	4	4	4	4
Administrative Assistant	2	2	2	2	2	2	2	2	1
Gardener	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0
Interns	0.25	0.25	0.25	0.25	0.25	0.25	0	0	0
Summer Laborer	2.5	2.5	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	1.25	1.25
Seasonal Recreation Worker	0	0	0	0	0	0	0	0	0
Total	25.25	26.25	26.25	25.25	25.25	25.25	25	25	24.75
Total All Departments	70.8	71.3	70.3	68.2	65.75	65.75	63	63	63.75



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 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 Marriott Lincolnshire Resort featuring 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 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	25
Recreation – Number of Parks	11
Recreation – Acres of Parks	182
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:	57 6.75 16 (Approx.)

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

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:

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

Source: United States Census Bureau

Ten Largest Property Taxpayers:

Taxpayer	Property	2017 Assessed Valuation	Percentage of total Assessed Valuation
ARC Alight	Office Buildings	\$17,977,199	2.79%
Lincolnshire Senior Care LLC	Retirement Community	\$15,576,223	2.42%
IHP Tri-State Asset, LLC	Office Buildings	\$15,271,842	2.37%
Van Vlissingen & Company	Office Buildings	\$8,354,972	1.30%
Cole of Lincolnshire IL LLC	Office Buildings	\$6,423,289	1.00%
Griffin Lincolnshire Essential	Office Buildings	\$6,316,007	0.98%
Lincolnshire Propco LLC	Office Buildings	\$6,115,509	0.95%
Medline Industries	Office Buildings	\$5,617,546	0.87%
LA-RFMBG Lincolnshire, LLC	Hotel	\$5,353,850	0.83%
Millbrook IL LLC	Office Buildings	<u>\$4,815,726</u>	<u>0.75%</u>
	Total	\$91,822,163	14.26%

Source: Vernon Township Assessor