



— VILLAGE OF —  
**LINCOLNSHIRE**

**Fiscal Year 2020  
Operating Budget  
&  
Capital Improvement  
Program**

January 1, 2020 - December 31, 2020

**Lincolnshire, Illinois**

- intentionally left blank -

# TABLE OF CONTENTS

READER'S GUIDE TO THE BUDGET .....	7
VILLAGE MANAGER BUDGET LETTER .....	9
<b>Organizational information .....</b>	<b>17</b>
BUDGET PROCESS .....	19
2020 BUDGET CALENDAR / APPROVAL SCHEDULE .....	21
FINANCIAL POLICIES.....	23
FUNDING POLICY FOR ILLINOIS MUNICIPAL RETIREMENT FUND.....	30
FUNDING POLICY FOR LINCOLNSHIRE POLICE PENSION FUND .....	32
INVESTMENT POLICY.....	35
BOND POST-ISSUANCE COMPLIANCE PROCEDURES .....	40
MISSION STATEMENT .....	43
CODE OF ORGANIZATIONAL VALUES .....	43
THE LINCOLNSHIRE WAY EMPLOYEE VALUES .....	44
FISCAL YEAR 2020 GOALS .....	46
VILLAGE OFFICIALS.....	49
MANAGEMENT TEAM.....	53
ORGANIZATIONAL CHART .....	55
<b>Financial Summary.....</b>	<b>57</b>
FINANCIAL SUMMARY INTRODUCTION .....	59
REVENUE SUMMARY BY FUND.....	60
EXPENDITURE SUMMARY BY FUND .....	61
EXPENDITURE SUMMARY BY ACTIVITY.....	62
PIE CHARTS - COMBINED REVENUES.....	63
PIE CHARTS - COMBINED EXPENDITURES .....	64
SUMMARY OF 2019 RECEIPTS AND EXPENDITURES ALL FUNDS .....	65
SUMMARY OF 2020 RECEIPTS AND EXPENDITURES ALL FUNDS .....	65
SUMMARY OF AVAILABLE FUND BALANCES .....	66
COMBINED SUMMARY OF REVENUES AND EXPENDITURES .....	67
FUND DESCRIPTIONS .....	68
BONDED DEBT ANALYSIS.....	69
HISTORY OF THE VILLAGE OF LINCOLNSHIRE PROPERTY TAX RATE .....	70
DISTRIBUTION OF PROPERTY TAX DOLLARS .....	71
AREA TAX RATE COMPARISON .....	72
AREA TAX RATE COMPARISONS - BASIC VILLAGE SERVICES .....	74
SUMMARY OF LONG-TERM DEBT .....	75
<b>General Fund.....</b>	<b>77</b>
INTRODUCTION: GENERAL FUND .....	79
REVENUES & TAXES: GENERAL FUND .....	80
EXPENDITURES & TRANSFERS: GENERAL FUND .....	81
FUND SUMMARY: GENERAL FUND .....	82
FUND BALANCE HISTORY: GENERAL CAPITAL FUND AND GENERAL FUND .....	83
REVENUE DETAIL: GENERAL FUND.....	84
EXPLANATION OF REVENUE SOURCES: GENERAL FUND .....	86
HISTORICAL REVENUES: GENERAL FUND .....	87

MAJOR REVENUE SOURCES: GENERAL FUND .....	88
SUMMARY OF REVENUES: GENERAL FUND .....	89
THE OVERHEAD RATE .....	93
EXPENDITURE SUMMARY: GENERAL FUND.....	94
EXPENDITURES BY CATEGORY: GENERAL FUND .....	95
Administration .....	96
Finance.....	100
Police .....	103
Community and Econ Development .....	111
Insurance / Common Expense .....	115
Public Works – Administration.....	119
Public Works – Streets & Stormwater .....	122
Public Works – Forestry & Parks.....	127
Public Works – Facilities.....	132
Debt & Transfers.....	135
<b>Water &amp; Sanitary Sewer Funds.....</b>	<b>139</b>
INTRODUCTION: WATER & SANITARY SEWER FUNDS .....	141
FUNDS SUMMARY: WATER & SANITARY SEWER FUNDS .....	143
HISTORICAL REVENUES: WATER & SANITARY SEWER FUND .....	144
HISTORICAL EXPENDITURES: WATER & SANITARY SEWER FUND.....	145
BALANCE HISTORY: WATER & SANITARY SEWER FUND .....	146
REVENUE DETAIL: WATER & SANITARY SEWER FUND.....	147
EXPLANATION OF REVENUE SOURCES: WATER & SANITARY SEWER FUND.....	148
Administration .....	149
Operations .....	153
Capital Projects.....	157
<b>Other Funds .....</b>	<b>161</b>
INTRODUCTION: OTHER FUNDS .....	163
Motor Fuel Tax (MFT) Fund.....	164
Police Pension Fund .....	167
Fraud, Drug, and Alcohol Enforcement Fund .....	171
Vehicle Maintenance Fund .....	174
Park Development Fund .....	179
Special Service Area (SSA) Fund.....	182
<b>Capital Improvement Program .....</b>	<b>185</b>
10 YEAR CAPITAL IMPROVEMENT PLAN .....	187
SUMMARY OF CAPITAL FUNDS: 10 year total.....	193
Facilities: 10 year total .....	194
Equipment: 10 year total .....	195
Furniture and Fixtures: 10 year total .....	196
Storm Sewer Improvements: 10 year total.....	197
Water Improvements: 10 year total .....	198
Sanitary Sewer Improvements: 10 year total.....	199
Parks: 10 year total.....	200
Roadways: 10 year total .....	201
Vehicles: 10 year total .....	202
GENERAL CAPITAL FUND .....	203
Facilities .....	205
Equipment .....	206

Furniture and Fixtures .....	207
Storm Sewer and Water.....	208
Parks.....	209
Roadways .....	210
Vehicles .....	211
Miscellaneous Capital.....	212
<b>Supplementary Information .....</b>	<b>213</b>
PROFESSIONAL SERVICE AGREEMENTS .....	215
GLOSSARY - FINANCIAL TERMS.....	218
GLOSSARY - NONFINANCIAL TERMS.....	224
VILLAGE OF LINCOLNSHIRE FUND STRUCTURE.....	226
CHART OF ACCOUNTS .....	227
SALARIES AND BENEFITS.....	230
A HISTORY OF LINCOLNSHIRE.....	233
MISCELLANEOUS STATISTICAL DATA .....	235

- intentionally left blank -



— VILLAGE OF —  
**L I N C O L N S H I R E**

## **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. When officials approve a new source of revenue such as a tax, fee, or surcharge, governmental accounting recognizes it is usually for a specific purpose – building roads, emergency relief, economic development, etc. – and such funds should be kept specifically for that 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 (e.g. building regulations or speed limits). Traditional public service activities, such as public safety, street maintenance, and building inspection, are usually paid for 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 ten (10) 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 because it collects annual established user fees to support its operating cost. 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 until a capital improvement is needed in the water and sanitary sewer system, with all interest earned staying in the fund. 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, which incorporates 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 by area of activity (capital projects, general government, bonded debt, etc.). The Summary of Receipts and Disbursements table in this section 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 reviewing the budget document, understanding various sections of the budget, and explaining the contents of each section. If you have any questions, please contact Brad Burke, Village Manager, at 847-913-2335 or [bburke@lincolnshireil.gov](mailto:bburke@lincolnshireil.gov) or Michael Peterson, Finance Director/Treasurer, at 847-913-2303 or [mpeterson@lincolnshireil.gov](mailto:mpeterson@lincolnshireil.gov).



VILLAGE OF  
**L I N C O L N S H I R E**

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

**Date:** January 1, 2020

**From:** Brad Burke, Village Manager

**Subject: Village Manager Budget Letter  
Fiscal Year 2020 Budget Highlights**

---

On behalf of the Village staff and management team, I am pleased to submit the approved Village of Lincolnshire 2020 Budget. The approved budget covers the Village's fiscal year period from January 1, 2020 through December 31, 2020.

Historically, the Village Board and staff have worked diligently and cooperatively to maintain and, when possible, enhance municipal services provided to Lincolnshire residents, businesses, and community organizations. As the Village prepared the Fiscal Year 2020 (FY20) 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, as well as planning for the future needs.

The past years have shown economic improvement in some categories of revenues, aided by the Village Board's adoption of an additional 0.50% Home Rule Sales Tax and 1.00% Food & Beverage Tax in 2017. Village staff continues to take a conservative approach when developing the annual budget. The approved budget reflects the following staffing/personnel change: changing the receptionist position from two part-time 20-hour/week positions into a single full-time position. The change results in a net reduction in wages. The previous part-time positions were compensated annually for 2,080 hours worked, and the full-time position will work 1,950 (a net reduction of 130 hours of compensation).

The Village of Lincolnshire continues to see the effects of a limited-growth local economy, reflected in flat or stagnant revenue growth in many revenue sources. Slow return to a growth economy requires the Village to 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 defer 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 or reductions in, or partial or total, losses 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 in reserves (excluding transfers and debt service). 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 FY20 Budget reflects near flat year-over-year expenditures in a majority of line items. The FY20 Budget also demonstrates a continued commitment to addressing Village infrastructure needs and not deferring much-needed investments to future years. In response to significant revenue loss in 2015, the Village Board took action in 2017 to introduce an additional 0.50% Home Rule Sales Tax and 1.00% Food and Beverage Tax. 2019 was the second full year these revenue sources were in effect. General Fund revenue forecasts for 2020 are projected to remain relatively flat year-over-year, and total general fund revenue levels are expected to remain at pre-2015 levels.

The Village Board and staff work to create a budget reflective of community goals and objectives, as well as responsive to changing fiscal pressures from required capital investment to State budget uncertainty. The FY20 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 FY20 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 budget is broken down into several dividers. The dividers 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. The FY20 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.

A major change to the format of the 2020 Budget reflects the elimination of the E911 Fund. With the transition of dispatch services to the Village of Deerfield in 2019, the Village of Lincolnshire entered into an agreement with the Villages of Deerfield and Bannockburn to create a Joint Emergency Telephone Systems Board (JETSBS). The Deerfield-Bannockburn-Lincolnshire JETSBS is responsible for tracking all revenues and expenditures related to state-remitted E911 funds. With the creation of the Deerfield-Bannockburn-Lincolnshire JETSBS, Lincolnshire's E911 revenues and expenditures will be administered by a joint board with representatives from each community. As a result of this change, Lincolnshire's E911 Fund revenues and expenditures will no longer be reflected in the Village's budget or financial statements. To ensure transparency, a note in the Police Department section of the approved budget provides details regarding the status of Lincolnshire's funds under the jurisdiction of the JETSBS.

## **BUDGET HIGHLIGHTS**

---

The FY20 Budget meets the following objectives.

- The FY20 Budget reflects the **transfer** of General Operating Fund **existing reserves** to the Water & Sewer Improvement Fund (**\$2,532,250**) to cover the cost of capital improvements planned in 2020. The budget continues the Village's historical approach to funding needed capital expenses from accumulated reserves.
- The FY20 Budget **maintains the Village's General Fund unrestricted fund balance** at the reserve fund policy of 75% of operating expenditures.

- The FY20 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 FY20 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 June 24, 2019. A copy of the approved plan can be found in the Capital Improvement Program Divider for reference to spending on projects in outlying years.
- The FY20 Budget proposes \$2,741,000 in General Capital Fund expenditures for critical equipment, infrastructures, and facilities improvements, including the following:
  - **Facilities**
    - Flooring Replacement – Village Hall (\$120,000)
    - Repair Various Concrete Capstones to Masonry Walls – Village Hall (\$95,000)
    - Security Improvements – Village Hall (\$80,000)
    - Security Improvements – Public Works Facility (\$40,000)
    - Restroom Fixture Repair/Replacement – Public Works Facility (\$20,000)
    - Parking Lot Resurfacing – Public Works Facility (\$250,000)
  - **Equipment**
    - Replace/Equip 3 Existing Utility Carts (\$47,000)
    - Purchase of New Brine Maker for Snow Fighting Purposes (\$75,000)
    - Replace Diagnostic Scan Tool for Vehicle Maintenance (\$15,000)
  - **Storm Sewer & Stormwater**
    - Completion of Ongoing Village-Wide Drainage Study (\$50,000)
    - Various Stormwater Improvements as Result of Drainage Study (\$260,000)
    - Lincolnshire Drive Storm Sewer Outflow Improvements (\$175,000)
    - Annual storm sewer lining project (\$20,000)
  - **Parks (Funded via Transfer from Park Development Fund to General Capital Fund)**
    - Forestry activities related to tree replacement (\$50,000) – via Tree Bank Funds
    - Tennis Court Resurfacing – Whytegate Park (\$125,000)
    - Fence Replacement – Rivershire (\$50,000)
    - Park Lighting Upgrades – North Park (\$100,000)
    - West Riverwoods Road Path Connector (\$200,000)
    - Westminster Road Path Connector (\$64,000)
    - Parking Lot Resurface – North Park (\$340,000)
    - Bridge Refurbishment – Rivershire (\$30,000)
    - Village Kiosk Sign Replacement (\$100,000)
  - **Park Development Fund** – Fiscal Year 2019 realized major contributions to the Park Development Fund as a result of the final installment of impact fees required from the 444 Social luxury rental apartment project (\$616,722). The Fund also realized \$132,096 in Park Donations as a result of the initial five homes constructed in the Manors of Whytegate subdivision. The Park Development Fund budget for 2020 reflects a \$1,044,000 transfer to the General Capital Fund to offset the cost of various park and path projects planned for 2020.

- **Roadways**
  - Engineering and development of bid documents for North Park and Public Works Facility parking lot resurfacing as well as construction engineering for the 2020 Road Resurfacing Program (Farrington Drive, Brampton East, Brampton West, Stafford, Brampton Courts, and Abbey Road) (\$225,000)
  - Engineering/Soil Analysis – South Village Green Circle (\$60,000)
  - Road Resurfacing (Farrington Drive, Brampton West, Brampton East, Stafford, Brampton Courts, and Abbey Road) (\$1,100,000). This project contemplates use of \$1,392,000 in General Capital Fund dollars for 2020.
  
- **Vehicles**
  - Replace and outfit three police vehicles (\$150,000). Two vehicles will be funded via General Capital Fund and one vehicle funded via the Fraud & Forfeiture Fund.
  
- The FY20 Budget reflects **no increase in total personnel**. The budget reflects 58 full time employees and seasonal and part-time/seasonal personnel totaling 5.75 full-time equivalents (FTE) for a total of 63.75 FTE.
  
- The FY20 Budget provides for **no property tax rate increase** for property owners. However, the budget does reflect the fourth year of the inclusion of a Police Protection line item to the levy. The levied amount for Police Protection is \$157,500 and is intended to allow the Village to “capture” new growth in equalized assessed valuation over the previous year.

## FINANCIAL SUMMARY

---

In 2019, a number of key revenues performed above budget. The 2019 Budget is expected to close out the year with \$217,435 more in General Fund revenues than budgeted. Significant increases in revenue were seen in State Income Tax, Planner Fees, and Police Services. A summary of these key General Fund revenues performing above budget are listed below:

State Income Tax	\$ 55,400
Food & Beverage Tax	\$ 40,000
Utility Tax	\$ 20,000
Permit Review / Inspection Fees	\$ 35,000
Police Services	<u>\$ 80,000</u>
<b>TOTAL</b>	<b>\$ 230,400</b>

In FY20, revenues for all funds total \$25,803,740 and expenditures total \$27,012,040. For FY20, the budget reflects the transfer of \$2,532,250 of General Fund reserves to the Water & Sewer Improvement Fund. As a result of this transfer, the General Fund will receive a \$1,206,070 transfer from General Capital Fund to replenish the General Fund reserve balance.

The **General Fund estimated fund balance** is projected to total \$7,678,425 at the conclusion of FY20. This represents a 75% projected reserve balance of annual operating expenses as of December 31, 2020 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 \$11,269,000. This compares to budgeted General Fund expenditures (with transfers and debt service) projected for Fiscal Year-End 2019 in the amount of \$10,500,070.

## **GENERAL FUND**

---

**Revenues** have been conservatively budgeted again this year and are largely based upon estimated revenues for 2019. Staff has noticed better results in the Permit Review/Inspection Fees and Police Services during 2019. Based upon these results, the 2020 Budget reflects some tax revenues to be slightly higher than the 2019 Budget; however, a majority of revenue lines remain flat for FY20.

**Operating** expenses (less transfers) total \$11,269,000. This is a \$768,930 (7.3%) increase from the approved 2019 General Fund – Operating budget. The budget does include a merit increase in salaries equal to a maximum of 3% adjustment, and the average increase across the organization for non-sworn personnel is expected to be 2.5% - 2.8%.

The Administration Budget reflects an 11.2% (\$37,670) increase largely due to an increase in part-time expenses related to the Administrative Intern. The Police Department budget reflects an increase of 8.9% (\$372,000) primarily due to the department being at full staffing with the addition of the second School Resource Officer at Stevenson High School. The budget reflects the Police Department staffed at fully authorized levels for police officers. Community & Economic Development expenses are to increase 5.85% (\$59,720) largely due to a proposal to retain professional services to assist with updating the Lincolnshire Comprehensive Plan. The Public Works-Streets budget reflects an increase of 9% largely due to increased costs for snow and ice control materials. The Public Works-Parks and Paths budget reflects an increase of 9.2% largely due to increase in personnel costs.

## **WATER AND SEWER FUND**

---

**Revenues** are based upon a five-year average of water sales (475 million gallons). The FY20 budget provides for a 5.0% 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 driven by the increased service costs for the Village to purchase water and pay sanitary sewer processing. Highland Park will increase its charge for the Village to purchase water 5% effective January 1, 2020, and Lake County is increasing its charge for sanitary sewer processing services 4.2% as of January 1, 2020. The FY20 Budget reflects combined residential water and sewer rate with an increase from \$12.68 to \$13.32 or a \$0.64 per 1,000 gallon of water purchased increase.

Water & Sewer Fund Administrative costs, less transfers to the Water & Sewer Improvement Funds, are to increase 7.7%. Water & Sewer Operation costs are to increase 7.9% for FY20.

For the Water and Sewer Fund at the beginning of FY19, the **unrestricted net position** was \$961,613, which is equal to just over 2.8 months of operating expenses. The January 1, 2020 projected unrestricted net position based upon the approved FY20 Budget is expected to be \$956,416 or 20% of annual operating expenses in the fund. The policy is to maintain 20% or at least two months in reserve. The FY20 Budget meets the Villages fund balance policy for the Water & Sewer Fund.

## **WATER AND SEWER IMPROVEMENT FUND**

---

Staff projects \$200,000 in direct revenues from connection fees. This amount represents connection fees due to continued residential construction related to the Lincolnshire Trails and Manors of Whytegate developments. Connection fees related to pending commercial developments yet to begin construction are not reflected as revenues for 2020.

Water and Sewer capital improvements total \$3,138,000. The majority of these expenditures are related to:

- Crosstown Watermain Phase Two – Bid & Construction Engineering (\$200,000)
- Crosstown Watermain Phase Two - Construction (\$2,300,000)
- Crosstown Watermain Phase Three – Design Engineering (\$100,000)
- West Side Reservoir Improvements (\$160,000)
- Hydraulic Water Modeling Project (\$100,000)

---

## OTHER FUNDS

No funds will be used from **Motor Fuel Tax** Fund in 2020. All road projects will be funded out of the **General Capital Fund**. This will provide an opportunity for the **Motor Fuel Tax** Fund to accumulate money over the coming year. The revenues are based upon our population and estimated future per capita revenue provided by the Illinois Municipal League.

The **Police Pension Fund** reflects a 2020 contribution of \$959,500 to the **Police Pension Fund**. Funds for the Police Pension Fund contribution come from the Village’s annual property tax levy. The contribution amount reflected in the approved budget is based upon the approved funding policy. This amount is \$104,428 more than the 2019 contribution.

The **Park Development Fund** reflects revenues received in the form of developer donations for new residential developments. In 2019, the Village received \$616,722 in park donations for the 444 Social apartment project and \$132,096 for new homes constructed in the Manors of Whytegate subdivision to date. The Village is restricted in the types of expenditures using Park Development funds. The 2020 Budget contemplates park donation revenue totaling \$172,670 as a result of construction of homes in the Manors of Whytegate and Lincolnshire Trails subdivision. The Park Development Fund budget reflects a transfer in the amount of \$1,044,000 to the General Capital Fund to pay for various park and path projects planned for 2020.

The budget for **Sedgebrook Special Service Area** 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 Fiscal Year 2020 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 Village’s 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 for 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

- intentionally left blank -

# **ORGANIZATIONAL INFORMATION**

- intentionally left blank -



— VILLAGE OF —  
**L I N C O L N S H I R E**

## **BUDGET PROCESS**

This Budget document defines Village of Lincolnshire governmental activities for the fiscal year January 1 through December 31, 2020.

The State of Illinois Statutes provides two formats by which municipalities may spend anticipated revenues. The "Budget" system and "Appropriations" system. The Village of Lincolnshire operates under the "Appropriation" system. 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 also want to consider comments and suggestions from the public at the outset of the process. The first such meeting concerning the FY 2020 Budget was held September 9, 2019.

Following September 9, 2019 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](http://www.lincolnshireil.gov). When all issues have been resolved and the draft budget updated, the public has additional opportunities to comment on the Budget before its final adoption.

Once the Budget is approved, the Annual Appropriations Ordinance is prepared for consideration and approval by the Village Board. After the Appropriations Ordinance is approved, staff prepares the Tax Levy Ordinance, if necessary. This ordinance authorizes the County to levy taxes on property within the Lincolnshire corporate limits for the Village's portion of employee pension contributions 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.

## 2020 BUDGET CALENDAR / APPROVAL SCHEDULE

Date/Time	Event	Purpose
Monday - 06/24/2019 <b>Committee of the Whole Mtg.</b>	Village Board Meeting	Presentation and Update on Long-Term Capital Plan
Friday - 07/12/2019	Finance Distributes to Department Managers: <ul style="list-style-type: none"> <li>• Operating Budget Worksheets</li> <li>• Capital Improvement Worksheets</li> <li>• Professional Services Agreements List</li> <li>• Performance Indicator/Metric Worksheets</li> <li>• Program Activity Summaries</li> </ul>	Operating Budget Development
	<b>Deliverable:</b> Personnel Change Requests to Village Manager	Operating Budget Development
Monday - 07/22/2019 <b>Regular Village Board Mtg.</b>	Village Board Meeting	Discussion Budget Guidelines / Goal Setting / Prioritization
	Village Board Meeting	Presentation of 5-Year Financial Forecast
Friday - 08/02/2019	<b>Deliverable:</b> 2020 Departmental Goals and Objectives to Village Manager	Goal/Objective Development
	<b>Deliverable:</b> Capital Improvement Program Worksheets to Village Manager	Capital Improvement Program Development
	<b>Deliverable:</b> Letters Sent to Lincolnshire Organizations Regarding FY2020 Budget Process	Operating Budget Development
	<b>Deliverable:</b> Budget Article Completed for Fall Newsletter	Operating Budget Development
Week of 08/05/2019 to 8/09/2019	Village Manager Reviews Capital Improvement Worksheets & Returns to Department Managers with Comments	Capital Improvement Program Development
Wednesday - 08/07/2019	Village Manager Obtain Questions / Comments from Staff – During Employee Council	Obtain Comments / Requests
Friday - 08/16/2019	<b>Deliverable:</b> Following Budget Components to Village Manager <ul style="list-style-type: none"> <li>• Operating Budget Worksheets</li> <li>• Professional Services Agreement List</li> <li>• Performance Indicators/Metrics</li> <li>• Program Activity Summary Sheets due to Finance Director</li> </ul>	Operating Budget Development
Monday - 09/09/2019 <b>Committee of the Whole Mtg.</b>	Village Board Meeting	Mayor & Board of Trustees Receive Comments/Suggestions from Organizations and Residents and Review Proposed FY2020 Goals
Weeks of 09/02/2019 & 09/09/2019	Department Manager meetings with Finance Director and Village Manager	Review Operating and Capital Improvement Program Budget and Professional Services Agreement List
Friday - 09/20/2019	<b>Deliverable:</b> Department Managers Return Draft Budget with Comments to Finance	Operating Budget Development

Date/Time	Event	Purpose
Week of 09/23/2019	Budget Workbook Revisions Made	Operating & Capital Improvement Program Budget Development
Thursday - 10/10/2019	<b>Deliverable:</b> Budget Books Delivered to Mayor and Board of Trustees	Distribution of Proposed Budget
Thursday - 10/10/2019	Public Copies of Budget Workbooks at the Village Hall, Library and Online	Public Review of Budget
Weeks of 10/14/2019 & 10/21/2019	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees Review Budget
Weeks of 10/28/2019 & 11/04/2019	Special Committee of the Whole Budget Meetings (As Needed)	Mayor and Board of Trustees Review Budget
Monday - 11/11/2019 Committee of the Whole Mtg.	Committee of the Whole Meeting	Public Comment on Proposed Budget
Week of 11/11/2019	Final Budget Revisions Made by Village Manager/Finance Director	Operating & Capital Improvement Program Budget Development
Week of 11/11/2019	Department Managers Review/Update Year-End Projections and Recommend Project Carryover Amounts	Operation & Capital Improvement Program Budget Development
Wednesday - 11/20/2019	<b>Deliverable:</b> Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
Wednesday - 11/20/2019	Public Copies of Final Budget at the Village Hall, Library, and Online	Public of Review Budget
11/25/2019 <b>Regular Village Board Mtg.</b>	Village Board Meeting	Adoption of FY 2020 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), 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 2020, 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 to not only 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 (e.g., 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.

### **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.

### **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.

### **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.

### **Contributions as a Stable Percentage of Payroll**

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

### **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 that 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.

## Actuarially Determined Contributions

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

## Specific Policy Assumptions

1. Funding Methodology: Entry Age Normal Cost Method
2. Amortization Method: The UAAL is amortized according to a Level Dollar method over a period ending in 2041. The initial amortization amount is 100% of the Accrued Liability less the Actuarial Value of Assets.
3. 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.
4. Actuarial Asset Method: Investment gains and losses are smoothed over a 5 year period.
5. Funding Policy Target: 100%
6. Inflation: 2.50% per year
7. 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.
8. Administrative Expenses: Expenses paid out of the fund other than investment-related expenses are assumed to be equal to those paid in the previous year.
9. Rate of Return: 6.5% per year compounded annually, net of investment related expenses.
10. 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%

11. Payroll Growth: None assumed. Level dollar amortization.
12. Mortality: PubS-2010 Mortality Table for Employees. 10% of active deaths are assumed to be in the line of duty.
13. Disabled Mortality Rate: RP-2000 Disabled Retiree Mortality, projected to the current year using Scale BB.
14. Disability Rate: 60% of the disabilities are assumed to be in the line of duty. Based on Department of Insurance 2017 study using actual experience from all Police Pension plans in Illinois.
15. Marital Status: 80% of police officers are assumed to be married.
16. Spouse's Age: Males are assumed to be 3 years older than females.
17. Census Data: Collected as of measurement date. Example: 12/31/2019 for fiscal year 2020.
18. Participant Data: "Number Included" and Active Participants data shall be based on authorized staffing level
19. Measurement Date of the Net Pension Liability: 12/31 (i.e.: Fiscal Year End 2019 will be measured 12/31/2019)
20. Retirement & Termination Rates: Based on Department of Insurance 2017 study using actual experience from all Police Pension plans in Illinois.

#### Discussion

1. Adequacy: Lincolnshire strives to fund the obligation for benefits using assumptions that are estimated to be realizable 50% of the time.
2. 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. In the first year, 20% of the gain or loss is recognized. In the second year 40%, in the third year 60%, in the fourth year 80%, and in the fifth year 100% of the gain or loss is recognized. The actuarial investment gain or loss is defined as the actual return on investments minus the actuarial assumed investment return. Actuarial Assets shall not be less than 80% nor greater than 120% of the Market Value of Assets. Additionally, in accordance with government accounting standards, the actuarial value of assets excludes any contributions receivable on the reporting date.
3. 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 Jan 1, 2019 for Fiscal Year Ending Dec 31, 2019).
4. Actuarial assumption changes; as approved by the Village Board, shall be effective upon the preceding Actuarial Valuation date (i.e.: Village approves November 25, 2019 with a January 1, 2020 Actuarial Valuation).

### **Funding Discipline**

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

#### **Specific Policy Objectives and Considerations**

1. *Employer Contributions*: Property Tax Receipts will be direct deposited from the Lake County Treasurers Office to the Lincolnshire Police Pension Fund
2. *Employee Contributions*: Employee contributions obtained through payroll deduction will be electronically transferred to the Police Pension Fund no later than the employee check date.

### **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 amortization period reasonably aligns the cost of the benefits of the public services with the taxpayers who benefit from those services.

### **Contributions as a Stable Percentage of Payroll**

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

### **Accountability and Transparency**

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

#### **Specific Policy Objectives and Considerations**

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

## **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.

## **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").

## **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.

## **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.

### **Continuing Disclosure**

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

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

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

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

- Substitution of security; and
- Early Redemption.

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

### **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.

### **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:

1. Self-Motivated: 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.
2. Team Member/Player: 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
3. Positive attitude: 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.

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

4. Integrity and ethical: 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.

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.

5. Compassionate: Being a compassionate team member is having empathy for others and attempting to understand other people's situations in life and responding accordingly.
6. Progressive: 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
7. Value as a team member: 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

8. Contribute to our community: All team members are friendly, respective 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



# FISCAL YEAR 2020 GOALS

## **Administration / All Village Departments Goals**

- *Vehicle Leasing Initiative*: Complete investigation of 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, identify if it is beneficial for the Village to pursue, and assist in fleet right-sizing.
- *Technology Committee / Technology Strategic Plan*: Implement intra-departmental committee to review existing technology and evaluate organizational needs to assist in creation of 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.
- *Position Description Review/Update*: Work with all departments to review existing position descriptions and update as necessary. Ensure position descriptions accurately reflect duties and responsibilities, as well as required skills, knowledge, and abilities.
- *Village Hall and Public Works Facility Security Project*: Improve both internal and external security at both Village Hall and Public Works Facility. Security improvements to provide keyless access to both facilities and ability to track access both during the work day and after hours. Improvements to provide enhanced building security for both employees and visitors.
- *Key Performance Indicators / Northern Illinois Benchmarking Cooperative*: Evaluate key performance indicators currently included in budget and update each department's performance measures as appropriate and of value for program assessment, management, and decision-making. Continue work with members of the Northern Illinois Benchmarking and University of Illinois at Chicago on year two of benchmarking Police Department services. Incorporate Public Works Department into benchmarking review during third year of programing.
- *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.
- *Document Management*: Research, recommend, and implement formal document management system to integrate with new enterprise software system if cost effective.
- *Policy Review*: Complete review of internal and external policies, update as necessary and make recommendation to Village Board for approval. Comprehensive policy update last occurred in 2012.
- *Administrative Adjudication*: Research and provide a recommendation to the Village Board regarding the Village's implementation of an administrative adjudication program, as well as a potential shared service opportunity with neighboring communities.

## **Community & Economic Development Goals**

- *Updated Comprehensive Plan*: Using the assistance of planning consulting services, update the Village's Comprehensive Plan. The update will focus on specific incorporated and unincorporated properties adjacent to Lincolnshire's corporate boundaries, which have

either experienced new development/redevelopment or are ripe for development in the next 10 years. Incorporate Economic Development Strategic Plan into the Comprehensive Plan.

- Updated Planning/Escrow Fees: Review of the Village's planning and escrow fees, survey comparable communities, and develop recommendations for the Village Board's consideration regarding appropriate fee amendments.
- Comprehensive Review of Commercial, Corporate, and Industrial Site Conditions: Begin a phased review of commercial and office/industrial properties for compliance with approved landscape plans, site amenities, and overall site conditions. Contact property owners regarding non-compliances. This is intended to be a multi-year goal.
- Expanded "Express Permit" Program and Implementation of Electronic Plan Review: Given the success of online express permitting, explore opportunities to expand this program to other permits to enhance customer service and improve staff efficiency. Evaluate the cost and feasibility of electronic plan review software within the Village's current enterprise resource planning (ERP) suite.
- 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.
- 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 Goals**

- Grant Rating: Research and recommend solutions to improve Lincolnshire's grant rating score to improve grant award potential.
- Vehicle & Equipment Inventory: Conduct a physical inventory of vehicles and equipment to confirm accuracy of existing database.
- 457 Plan Fees: Review plan design and fees; as well as, a joint municipal program to further reduce fees.
- 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.
- 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.

## **Police Department Goals**

- *Procedure update*: Address the impact of the new recreational cannabis law. Update Lincolnshire's local cannabis ordinances and develop procedures for cannabis expungements.
- *Records Data Management*: Complete the police records data conversion from the Vernon Hills Police Department system to the Deerfield Police Department system.
- *Security Camera Registration Program*: Design and implement a security camera registration program for both crime prevention and investigative purposes. The program will consist of documenting security cameras of businesses and homes in an effort to enhance access to security cameras and recorded footage. This program is designed to continue our partnership with the citizens of Lincolnshire to create a stronger, transparent, and trusting relationship by providing interactive crime prevention programs.
- *Emergency Response Planning*: Prepare a joint emergency response plan as part of ongoing efforts to ensure public safety and facilitate collaboration and coordination in the event of an emergency. Develop a tabletop emergency exercise to be used in future multi-jurisdictional training

## **Public Work Department Goals**

- *Increase Public Works Social Media Presence*: In accordance with communication policy, create and/or post a minimum of five (5) videos related to Public Works Operations. Increase the amount of Public Works related items on Facebook, Twitter, and Village website. Create "Employee Spotlights" to be published in Manager's Notes, Facebook, and Twitter. Investigate potential other social media outlets with Administrative Assistant.
- *Cul-De-Sac Maintenance Plan/Standards*: Create a plan/manual which details the design specifications and maintenance standards for all Village Cul-De-Sacs. If necessary, include provisions in the landscape maintenance contract to ensure Cul-De-Sacs are maintained to standards. Additionally, inventory all Cul-De-Sacs throughout the Village and identify which Cul-De-Sacs are in need of being brought up to standards. Once Cul-De-Sacs are identified, recommend a Capital Project for inclusion into the 10-Year CIP.
- *Village Sign Replacement Initiatives*: Take results from identified branding logo initiative and the village sign concepts RFP (Request for Proposals) and make recommendations to the Village Board on updates to all streets signs, street posts, parks signs, light posts, entryway signs, and other signage identified in the RFP (Request for Proposal). Include recommendations for all signage within 10-Year Capital Improvement Program.
- *Complete Drainage Master Plan*: Complete the Village's Stormwater Master Plan which will allow the Village to proactively plan and prepare for current and future extreme rainfall events. The goals and outcomes of Master Plan should incorporate feedback from residents and business owners, assess the Village's existing storm sewer capacity, identify deficiencies, create and prioritize projects for improvements, and potentially identify and evaluate funding sources for these future capital improvements.
- *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.
- *Complete Work with Park Board on Possible Update to Recreation, Parks, Paths and 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.

# VILLAGE OFFICIALS



## Village Board

Back Row: Trustee Julie Harms Muth, Trustee Mara Grujanac, Trustee Gerard Leider, Village Clerk Barbara Mastandrea  
Front Row: Trustee Jill Raizin, Mayor Elizabeth Brandt, Trustee Veronica Pantelis  
Trustee Mark Hancock not pictured

## Village Board of Trustees

Mayor Elizabeth Brandt  
Term Expires 2023



Trustee Dr. Mara Grujanac  
Term Expires 2023



**Village Officials - Cont.**

Trustee Mark Hancock  
Term Expires 2021



Trustee Julie Harms Muth  
Term Expires 2023



Trustee Gerard Leider  
Term Expires 2021



Trustee Veronica Pantelis  
Term Expires 2023



**Village Officials - Cont.**

Trustee Jill Raizin  
Term Expires 2021



Village Clerk Barbara Mastandrea  
Term Expires 2023



Village Treasurer Michael Peterson  
N/A



## **Village Officials - Cont.**

### **Appointed Boards**

#### **Architectural Review Board**

Cherise Kennerley, Chairman	2021
Howard Baskin	2020
Mike McCall	2021
Paul Orzeske	2021
Brian Santosuosso	2019
Eric Tapia	2021
Krishna Killedar- Alternate	2020

#### **Park Board**

Ken Borgerding, Chairman	2021
Michael Brouillard	2021
Lee Campbell	2020
Lee Fell	2021
Suzi Siegel	2022
Sandra Wright	2021
Kai Zhou	2020
Michael Blasek - Alternate	2020

#### **Police Pension Fund Board**

Steven Lee, President	2021
Mickey Herst	2020
Roy Bethel	N/A
Adam Hyde	N/A
Patrick Quillinan	N/A

#### **Zoning Board**

Brian Bickhoff, Chairman	2020
Denis Curtin	2021
Bryan Hersh	2020
Scott Josephson	2022
Gary Kalina	2022
Christine Udoni	2022
Joe Kelly- Alternate	2020

# MANAGEMENT TEAM

## Department Managers

Bradly J. Burke  
Village Manager



Ben Gilbertson  
Assistant Village Manager/Community & Economic Development Director



Joseph Leonas  
Chief of Police



Michael R. Peterson  
Finance Director



## **Management Team – Cont.**

Bradford H. Woodbury  
Public Works Director



## **Management Support**

### **Administration**

Leslie Ulibarri, Administrative Assistant II  
Jack Cascone, Administrative Intern

### **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**

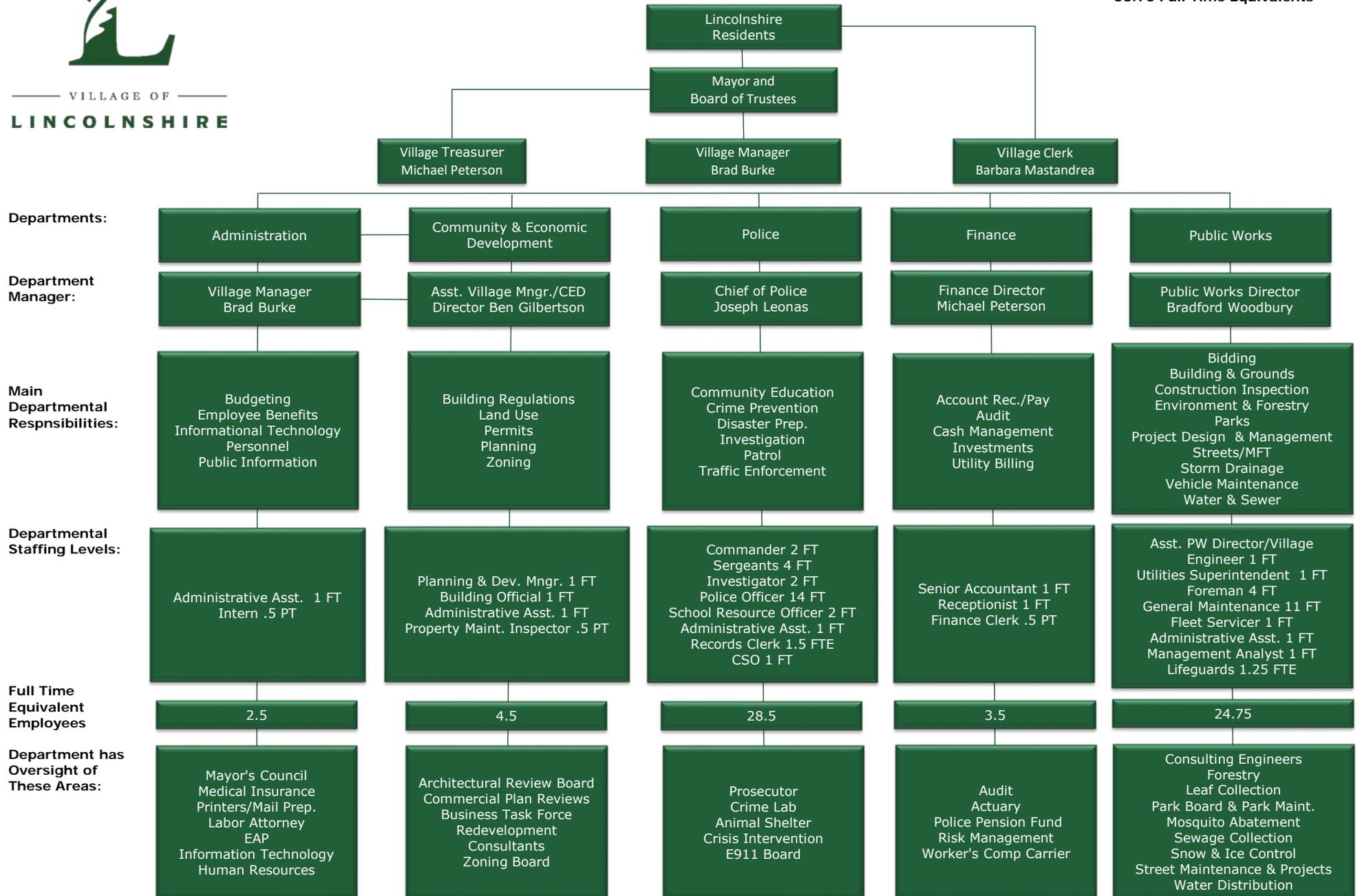
Walter Dittrich, Assistant Public Works Director/Village Engineer  
Terry Hawkins, Utility Superintendent  
Tim Baynon, Forestry/Parks Foreman  
Josh Biddinger, Field Maintenance Foreman  
Matt Liewehr, Fleet Foreman  
Josh Markham, Streets/Stormwater Foreman  
Marc Facchini, Management Analyst  
Emily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



VILLAGE OF  
**LINCOLNSHIRE**

Village of Lincolnshire  
Organizational Chart  
12/31/2019

**58 Full Time Employees**  
**5.75 Part Time or Seasonal Employees**  
**63.75 Full Time Equivalents**



- intentionally left blank -

# **FINANCIAL SUMMARY**

- intentionally left blank -



— VILLAGE OF —  
**L I N C O L N S H I R E**

## **FINANCIAL SUMMARY INTRODUCTION**

The following pages summarize all revenues and expenditures of the Village through both number and graphic format. Revenues are listed for each of the ten (10) 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 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
General Fund	\$ 12,202,829	\$ 13,329,312	\$ 12,626,340	\$ 12,843,775	<b>\$ 12,834,350</b>
Water & Sewer Fund	\$ 4,844,775	\$ 4,720,698	\$ 5,235,000	\$ 4,658,800	<b>\$ 5,260,300</b>
Water & Sewer Improvements Fund	\$ 2,697,970	\$ 1,013,454	\$ 1,970,390	\$ 2,029,560	<b>\$ 3,147,710</b>
Motor Fuel Tax Fund	\$ 189,972	\$ 198,065	\$ 184,320	\$ 182,800	<b>\$ 185,000</b>
Police Pension Fund	\$ 3,846,899	\$ (343,826)	\$ 1,235,960	\$ 1,482,200	<b>\$ 1,702,800</b>
Fraud, Alcohol, Drug Enforce Fund	\$ 18,345	\$ 8,751	\$ -	\$ 9,500	<b>\$ -</b>
Vehicle Maintenance Fund	\$ 464,700	\$ 326,800	\$ 481,710	\$ 481,710	<b>\$ 509,050</b>
Park Development	\$ 1,516,505	\$ 1,175,655	\$ 624,500	\$ 783,850	<b>\$ 178,170</b>
SSA Sedgebrook	\$ 1,181,987	\$ 1,183,879	\$ 1,185,070	\$ 1,185,370	<b>\$ 1,180,690</b>
General Capital Fund	\$ 1,118,808	\$ 2,826,566	\$ 2,777,886	\$ 1,047,310	<b>\$ 805,670</b>
<b>TOTAL</b>	<b>\$ 28,082,790</b>	<b>\$ 24,439,354</b>	<b>\$ 26,321,176</b>	<b>\$ 24,704,875</b>	<b>\$ 25,803,740</b>

# EXPENDITURE SUMMARY BY FUND

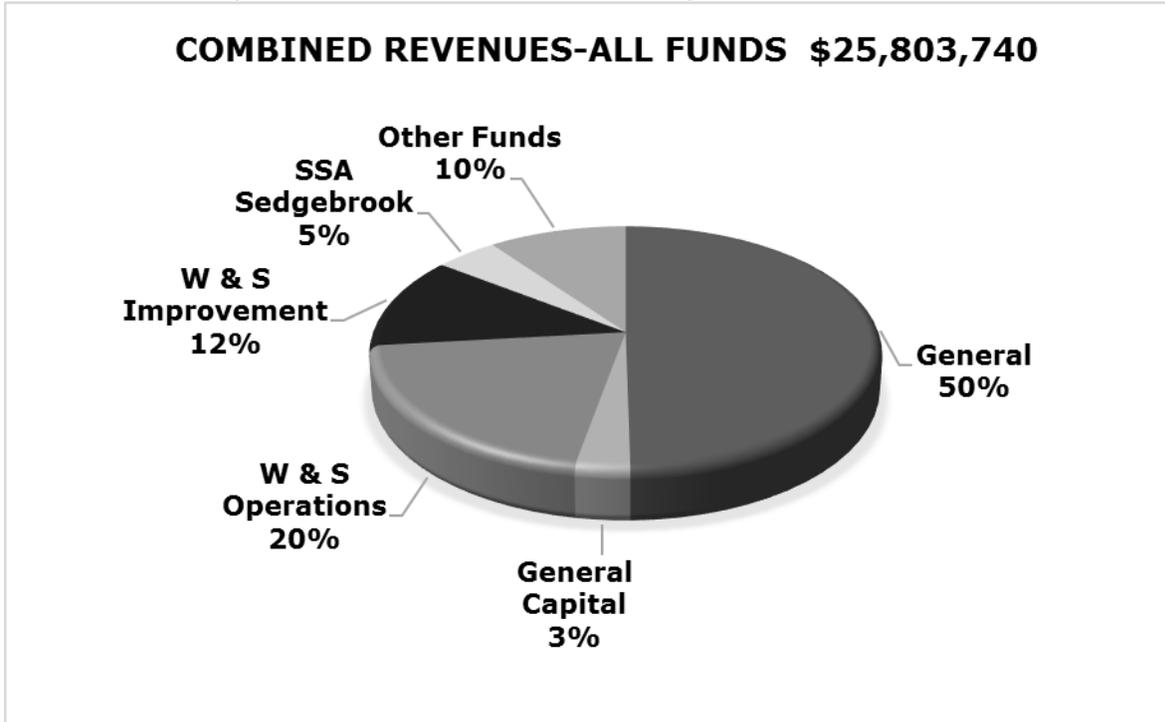
Fund	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b>General Fund</b>					
Administrative Services	\$ 288,244	\$ 300,009	\$ 337,520	\$ 328,052	\$ 375,190
Finance	\$ 324,366	\$ 324,817	\$ 340,290	\$ 339,100	\$ 352,210
Police	\$ 4,113,530	\$ 3,976,882	\$ 4,181,210	\$ 4,129,715	\$ 4,553,210
Community & Econ. Development	\$ 1,022,135	\$ 1,117,437	\$ 1,017,020	\$ 935,560	\$ 1,076,740
Insurance/Common Expenses	\$ 1,325,890	\$ 1,311,330	\$ 1,631,220	\$ 1,525,420	\$ 1,640,970
Public Works					
Administration	\$ 238,618	\$ 250,843	\$ 255,170	\$ 259,630	\$ 276,830
Streets	\$ 1,148,210	\$ 1,175,322	\$ 1,244,790	\$ 1,318,034	\$ 1,357,950
Parks & Grounds	\$ 1,362,747	\$ 1,340,583	\$ 1,345,730	\$ 1,371,919	\$ 1,469,290
Buildings	\$ 122,673	\$ 126,662	\$ 147,120	\$ 189,120	\$ 166,610
Debt & Transfers	\$ 2,093,174	\$ 3,400,000	\$ 1,837,591	\$ 2,007,250	\$ 1,326,180
TOTAL	\$ 12,039,587	\$ 13,323,885	\$ 12,337,661	\$ 12,403,800	\$ 12,595,180
<b>Water &amp; Sewer Fund</b>					
Administration	\$ 981,094	\$ 897,308	\$ 1,285,930	\$ 838,095	\$ 930,670
Operations	\$ 3,678,362	\$ 3,578,548	\$ 3,948,580	\$ 3,721,462	\$ 4,259,840
TOTAL	\$ 4,659,456	\$ 4,475,856	\$ 5,234,510	\$ 4,559,557	\$ 5,190,510
<b>Water &amp; Sewer Improvements Fund</b>	\$ 266,823	\$ 223,410	\$ 2,474,000	\$ 2,134,000	\$ 3,138,000
<b>Motor Fuel Tax Fund</b>	\$ 335,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
<b>Police Pension Fund</b>	\$ 1,518,317	\$ 1,350,711	\$ 1,235,960	\$ 1,482,200	\$ 1,702,800
<b>Fraud, Alcohol, Drug Enforce Fund</b>	\$ 36,630	\$ 6,214	\$ 64,710	\$ 6,430	\$ 61,990
<b>Vehicle Maintenance Fund</b>	\$ 349,902	\$ 451,639	\$ 481,860	\$ 468,446	\$ 509,050
<b>Park Development Fund</b>	\$ 62	\$ 588,769	\$ 991,000	\$ 437,370	\$ 1,044,000
<b>SSA Sedgebrook</b>	\$ 1,155,967	\$ 1,157,142	\$ 1,185,070	\$ 1,166,565	\$ 1,180,690
<b>General Capital Fund</b>	\$ 1,251,909	\$ 1,117,944	\$ 2,866,500	\$ 1,947,663	\$ 2,741,000
<b>GRAND TOTAL</b>	\$ 21,613,653	\$ 22,870,570	\$ 27,046,271	\$ 24,781,031	\$ 28,338,220

## EXPENDITURE SUMMARY BY ACTIVITY

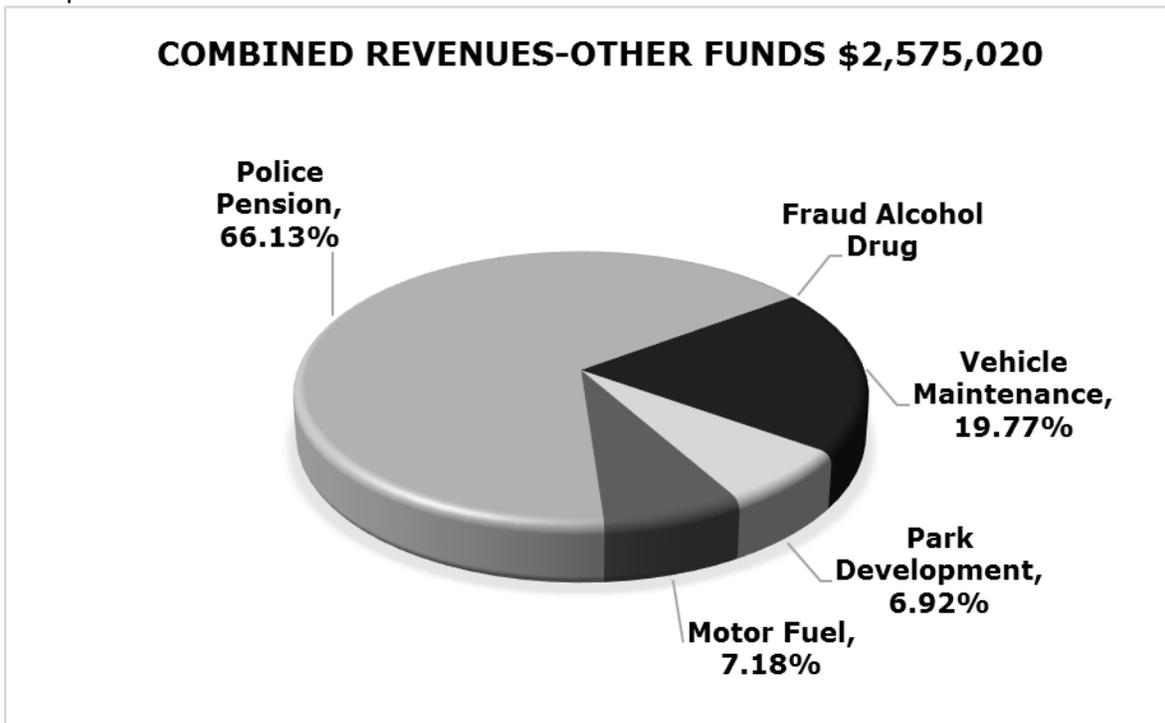
Account Activity	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b>General Fund - Operating</b>					
Administrative Services	\$ 288,244	\$ 300,009	\$ 337,520	\$ 328,052	\$ 375,190
Finance	\$ 324,366	\$ 324,817	\$ 340,290	\$ 339,100	\$ 352,210
Police	\$ 3,943,113	\$ 3,862,557	\$ 4,012,610	\$ 3,961,115	\$ 4,375,050
Community & Econ. Development	\$ 1,017,535	\$ 1,114,147	\$ 1,012,200	\$ 930,740	\$ 1,071,650
Insurance/Common Expenses	\$ 1,325,890	\$ 1,311,330	\$ 1,631,220	\$ 1,525,420	\$ 1,640,970
Public Works	\$ 2,621,348	\$ 2,716,918	\$ 2,732,690	\$ 2,878,583	\$ 2,995,790
<b>TOTAL</b>	<b>\$ 9,520,496</b>	<b>\$ 9,629,778</b>	<b>\$ 10,066,530</b>	<b>\$ 9,963,010</b>	<b>\$ 10,810,860</b>
<b>Special Revenue - Operating</b>					
Vehicle Maintenance Fund	\$ 349,902	\$ 451,639	\$ 481,860	\$ 468,446	\$ 509,050
Fraud, Alcohol, Drug Fund	\$ 36,630	\$ 6,214	\$ 64,710	\$ 6,430	\$ 61,990
<b>TOTAL</b>	<b>\$ 386,532</b>	<b>\$ 457,853</b>	<b>\$ 546,570</b>	<b>\$ 474,876</b>	<b>\$ 571,040</b>
<b>Debt Service - by Fund</b>					
General Debt	\$ 474,790	\$ -	\$ -	\$ -	\$ -
Water & Sewer Improvements Fund	\$ -	\$ -	\$ -	\$ -	\$ -
SSA Sedgebrook	\$ 1,155,967	\$ 1,157,142	\$ 1,185,070	\$ 1,166,565	\$ 1,180,690
<b>TOTAL</b>	<b>\$ 1,630,757</b>	<b>\$ 1,157,142</b>	<b>\$ 1,185,070</b>	<b>\$ 1,166,565</b>	<b>\$ 1,180,690</b>
<b>Capital Projects - by Fund</b>					
Motor Fuel Tax Fund	\$ 335,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Park Development Fund	\$ 62	\$ 588,769	\$ 991,000	\$ 487,375	\$ 1,044,000
General Capital Fund	\$ 1,251,909	\$ 1,117,944	\$ 2,866,500	\$ 1,662,663	\$ 4,316,000
Water & Sewer Improvements Fund	\$ 266,823	\$ 223,410	\$ 2,474,000	\$ 2,134,000	\$ 3,138,000
<b>TOTAL</b>	<b>\$ 1,853,794</b>	<b>\$ 2,105,123</b>	<b>\$ 6,506,500</b>	<b>\$ 4,459,038</b>	<b>\$ 8,498,000</b>
<b>Fund Transfer Out</b>					
General Fund	\$ 2,044,301	\$ 3,694,107	\$ 2,271,131	\$ 2,440,790	\$ 1,784,320
Water and Sanitary Sewer Fund	\$ 546,500	\$ 440,489	\$ 849,265	\$ 385,140	\$ 459,370
Vehicle Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,590,801</b>	<b>\$ 4,134,596</b>	<b>\$ 3,120,396</b>	<b>\$ 2,825,930</b>	<b>\$ 2,243,690</b>
<b>Enterprise - Operating</b>					
Water and Sanitary Sewer Fund	\$ 4,112,956	\$ 4,035,367	\$ 4,385,245	\$ 4,166,387	\$ 4,731,140
<b>TOTAL</b>	<b>\$ 4,112,956</b>	<b>\$ 4,035,367</b>	<b>\$ 4,385,245</b>	<b>\$ 4,166,387</b>	<b>\$ 4,731,140</b>
<b>Employee Pensions</b>					
Police Pension Fund	\$ 1,518,317	\$ 1,350,711	\$ 1,235,960	\$ 1,482,200	\$ 1,702,800
<b>TOTAL</b>	<b>\$ 1,518,317</b>	<b>\$ 1,350,711</b>	<b>\$ 1,235,960</b>	<b>\$ 1,482,200</b>	<b>\$ 1,702,800</b>
<b>GRAND TOTAL</b>	<b>\$ 21,613,653</b>	<b>\$ 22,870,570</b>	<b>\$ 27,046,271</b>	<b>\$ 24,538,006</b>	<b>\$ 29,738,220</b>

## PIE CHARTS - COMBINED REVENUES

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

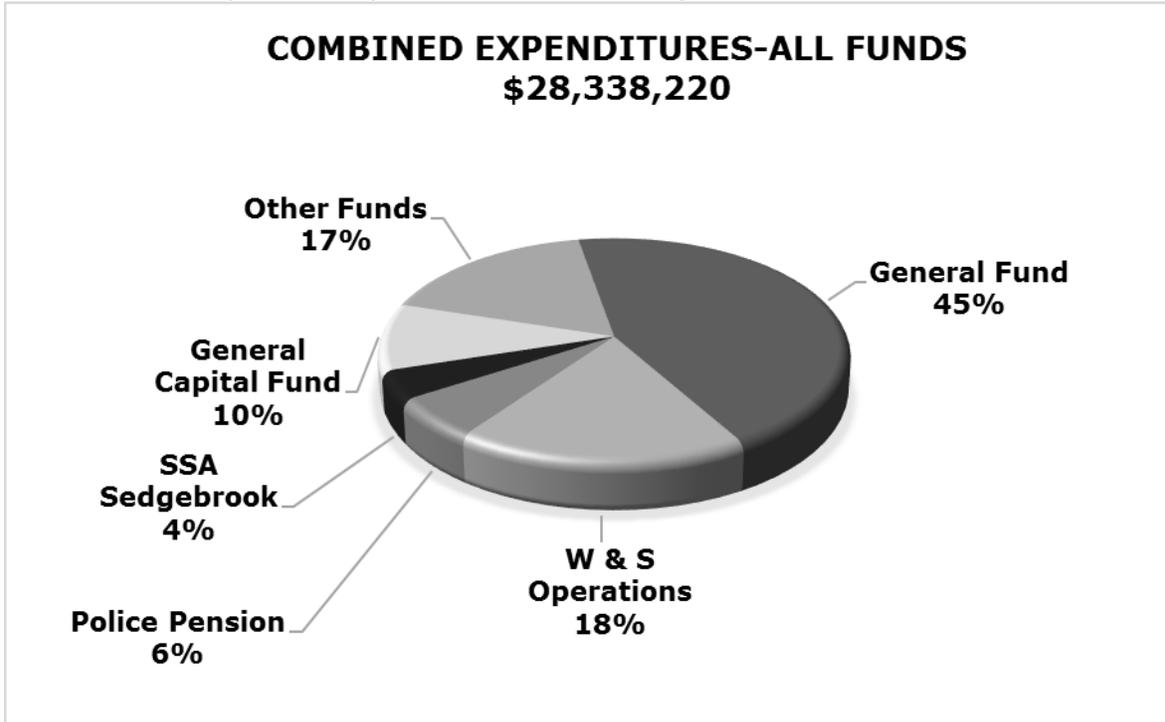


Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

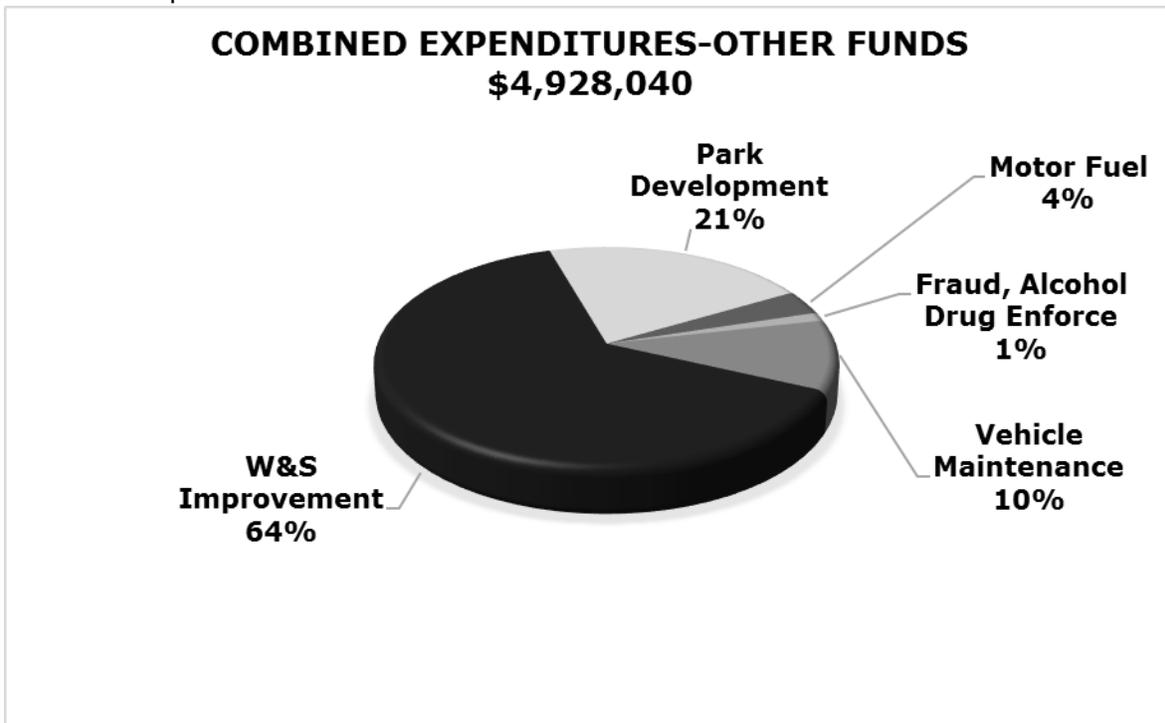


# PIE CHARTS - COMBINED EXPENDITURES

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



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



# SUMMARY OF 2019 RECEIPTS AND EXPENDITURES ALL FUNDS

Fund	Fund Balance 01/01/2019	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Estimated Disbursemts.	Estimated Fund Balance 12/31/2019
General Fund	\$ 6,999,280	\$ 1,697,000	\$ 11,146,775	\$ 19,843,055	\$ 12,403,800	\$ 7,439,255
General Capital Fund	\$ 8,505,906	\$ -	\$ 1,097,315	\$ 9,603,221	\$ 1,662,663	\$ 7,940,558
Water & Sewer Fund	\$ 866,873	\$ -	\$ 4,658,800	\$ 5,525,673	\$ 4,551,527	\$ 974,146
W&S Improvements Fund	\$ 94,740	\$ -	\$ 2,029,560	\$ 2,124,300	\$ 2,134,000	\$ (9,700)
Motor Fuel Tax Fund	\$ 104,484	\$ -	\$ 182,800	\$ 287,284	\$ 175,000	\$ 112,284
Fraud, Alcohol, Drug Enforc	\$ 60,501	\$ -	\$ 9,500	\$ 70,001	\$ 6,430	\$ 63,571
Vehicle Maintenance Fund	\$ (38,592)	\$ -	\$ 473,680	\$ 435,088	\$ 468,446	\$ (33,358)
Park Development	\$ 2,226,990	\$ -	\$ 783,850	\$ 3,010,840	\$ 487,375	\$ 2,523,465
SSA Sedgebrook	\$ 2,169,627	\$ 1,164,070	\$ 21,300	\$ 3,354,997	\$ 1,166,565	\$ 2,188,432
Police Pension Fund	\$ 20,996,104	\$ 855,000	\$ 627,200	\$ 22,478,304	\$ 1,482,200	\$ 20,996,104
<b>GRAND TOTAL</b>	\$ 41,985,913	\$ 3,716,070	\$ 21,030,780	\$ 66,732,763	\$ 24,538,006	\$ 42,194,757

# SUMMARY OF 2020 RECEIPTS AND EXPENDITURES ALL FUNDS

Fund	Estimated Fund Balance 01/01/2020	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursemts.	Estimated Fund Balance 12/31/2020
General Fund	\$ 7,439,255	\$ 1,697,000	\$ 11,137,350	\$ 20,273,605	\$ 12,595,180	\$ 7,678,425
General Capital Fund	\$ 7,940,558	\$ -	\$ 805,670	\$ 8,746,228	\$ 4,316,000	\$ 4,430,228
Water & Sewer Fund	\$ 974,146	\$ -	\$ 5,260,300	\$ 6,234,446	\$ 5,190,510	\$ 1,043,936
W&S Improvements Fund	\$ (9,700)	\$ -	\$ 3,147,710	\$ 3,138,010	\$ 3,138,000	\$ 10
Motor Fuel Tax Fund	\$ 112,284	\$ -	\$ 185,000	\$ 297,284	\$ -	\$ 297,284
Fraud, Alcohol, Drug Enforc	\$ 63,571	\$ -	\$ -	\$ 63,571	\$ 61,990	\$ 1,581
Vehicle Maintenance Fund	\$ (33,358)	\$ -	\$ 509,050	\$ 475,692	\$ 509,050	\$ (33,358)
Park Development	\$ 2,523,465	\$ -	\$ 178,170	\$ 2,701,635	\$ 1,044,000	\$ 1,657,635
SSA Sedgebrook	\$ 2,188,432	\$ 1,159,690	\$ 21,000	\$ 3,369,122	\$ 1,180,690	\$ 2,188,432
Police Pension Fund	\$ 20,996,104	\$ 959,500	\$ 743,300	\$ 22,698,904	\$ 1,702,800	\$ 20,996,104
<b>GRAND TOTAL</b>	\$ 42,194,757	\$ 3,816,190	\$ 21,987,550	\$ 67,998,497	\$ 29,738,220	\$ 38,260,277

# SUMMARY OF AVAILABLE FUND BALANCES

Fund	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2020 Budget	Minimum Fund Balance if required
General Fund	\$ 6,878,959	\$ 7,011,644	\$ 6,999,280	\$ 7,439,255	\$ 7,678,425	\$ 7,492,125
General Capital Fund	\$ 7,189,708	\$ 6,816,187	\$ 8,505,906	\$ 7,940,558	\$ 4,430,228	
Water & Sewer Fund	\$ 798,479	\$ 888,335	\$ 866,873	\$ 974,146	\$ 1,043,936	\$ 956,410
W&S Improvements Fund	\$ 192,986	\$ 1,022,441	\$ 94,740	\$ (9,700)	\$ 10	\$ -
Motor Fuel Tax Fund	\$ 226,447	\$ 81,419	\$ 104,484	\$ 112,284	\$ 297,284	\$ -
Fraud, Alcohol, Drug Enforc	\$ 76,249	\$ 57,964	\$ 60,501	\$ 63,571	\$ 1,581	
Vehicle Maintenance Fund	\$ 51,299	\$ 291,778	\$ (38,592)	\$ (33,358)	\$ (33,358)	\$ -
Park Development	\$ 123,661	\$ 1,640,104	\$ 2,226,990	\$ 2,523,465	\$ 1,657,635	
SSA Sedgebrook	\$ 2,116,871	\$ 2,142,890	\$ 2,169,627	\$ 2,188,432	\$ 2,188,432	
Police Pension Fund	\$ 20,362,060	\$ 22,690,643	\$ 20,996,104	\$ 20,996,104	\$ 20,996,104	\$ -
<b>GRAND TOTAL</b>	<b>\$ 38,016,719</b>	<b>\$ 42,643,405</b>	<b>\$ 41,985,913</b>	<b>\$ 42,194,757</b>	<b>\$ 38,260,277</b>	

## Significant Changes in Fund Balances

Note on Police Pension Fund - The amount of revenue for the Police Pension Fund is determined from an actuarial study each year. 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	FY2018	FY2019	FY2020	General & Gen Cap	Special Revenue	Enterprise	Pensions
	Totals Actual	Totals Estimated	Totals Approved				
<b>Est Beginning Fund Balance</b>			<b>\$ 41,909,757</b>	<b>\$15,044,808</b>	<b>\$ 4,912,429</b>	<b>\$ 956,416</b>	<b>\$ 20,996,104</b>
Taxes	\$ 12,993,393	\$ 13,100,070	\$ 13,120,190	\$ 11,001,000	\$ 1,159,690	\$ -	\$ 959,500
Licenses & Fees	\$ 5,467,615	\$ 5,681,625	\$ 6,257,350	\$ 814,050	\$ -	\$ 5,443,300	\$ -
Fines & Forfeitures	\$ 193,050	\$ 237,700	\$ 234,000	\$ 234,000	\$ -	\$ -	\$ -
Allotments, Grants, Reim	\$ 498,331	\$ 607,800	\$ 642,000	\$ 458,000	\$ 184,000	\$ -	\$ -
Miscellaneous	\$ 1,184,207	\$ 358,450	\$ 353,600	\$ 87,300	\$ -	\$ 12,000	\$ 254,300
Other Revenue	\$ (58,403)	\$ 1,447,900	\$ 1,858,910	\$ 1,157,740	\$ 200,170	\$ 12,000	\$ 489,000
<b>Total</b>	<b>\$ 20,278,193</b>	<b>\$ 21,433,545</b>	<b>\$ 22,466,050</b>	<b>\$13,752,090</b>	<b>\$ 1,543,860</b>	<b>\$ 5,467,300</b>	<b>\$ 1,702,800</b>
<b>Expenditures</b>							
Personnel Services	\$ 6,975,670	\$ 7,040,450	\$ 7,693,300	\$ 6,650,940	\$ 203,100	\$ 839,260	\$ -
Contractual Services	\$ 6,102,975	\$ 6,621,235	\$ 7,377,650	\$ 3,275,770	\$ 179,020	\$ 3,827,060	\$ 95,800
Commodities	\$ 338,149	\$ 390,104	\$ 404,350	\$ 241,600	\$ 134,800	\$ 27,950	\$ -
Other Charges	\$ 2,653,070	\$ 2,039,684	\$ 2,307,160	\$ 642,550	\$ 20,740	\$ 36,870	\$ 1,607,000
Capital Outlay	\$ 1,516,354	\$ 4,256,663	\$ 6,054,000	\$ 2,741,000	\$ 175,000	\$ 3,138,000	\$ -
<b>Total</b>	<b>\$ 17,586,218</b>	<b>\$ 20,348,136</b>	<b>\$ 23,836,460</b>	<b>\$13,551,860</b>	<b>\$ 712,660</b>	<b>\$ 7,869,140</b>	<b>\$ 1,702,800</b>
<b>Other Financing Sources</b>							
Interfund Transfers In	\$ 4,161,161	\$ 3,271,330	\$ 3,337,690	\$ (112,070)	\$ 509,050	\$ 2,940,710	\$ -
Interfund Transfers (Out)	\$ (4,134,596)	\$ (2,396,590)	\$ (3,287,690)	\$ (1,784,320)	\$ (1,044,000)	\$ (459,370)	\$ -
Interfund Loans In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Loans (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
External Loans In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
External Loans (Out)	\$ (1,149,756)	\$ (1,161,565)	\$ (1,164,070)	\$ -	\$ (1,164,070)	\$ -	\$ -
Use of Reserves	\$ -	\$ -	\$ 2,863,150	\$ 1,935,330	\$ 927,820	\$ -	\$ -
<b>Total</b>	<b>\$ (1,123,191)</b>	<b>\$ (286,825)</b>	<b>\$ 1,749,080</b>	<b>\$ 38,940</b>	<b>\$ (771,200)</b>	<b>\$ 2,481,340</b>	<b>\$ -</b>
<b>Revenues &amp; Other Financing Sources Over Expendi</b>							
	<b>\$ 1,568,784</b>	<b>\$ 798,584</b>	<b>\$ 378,670</b>	<b>\$ 239,170</b>	<b>\$ 60,000</b>	<b>\$ 79,500</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>			<b>\$ 42,288,427</b>	<b>\$15,283,978</b>	<b>\$ 4,972,429</b>	<b>\$ 1,035,916</b>	<b>\$ 20,996,104</b>

# FUND DESCRIPTIONS

## **Major Governmental Funds**

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

### **General Fund**

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

## **Non-Major Governmental Funds**

### **Motor Fuel Tax Fund**

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

### **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**

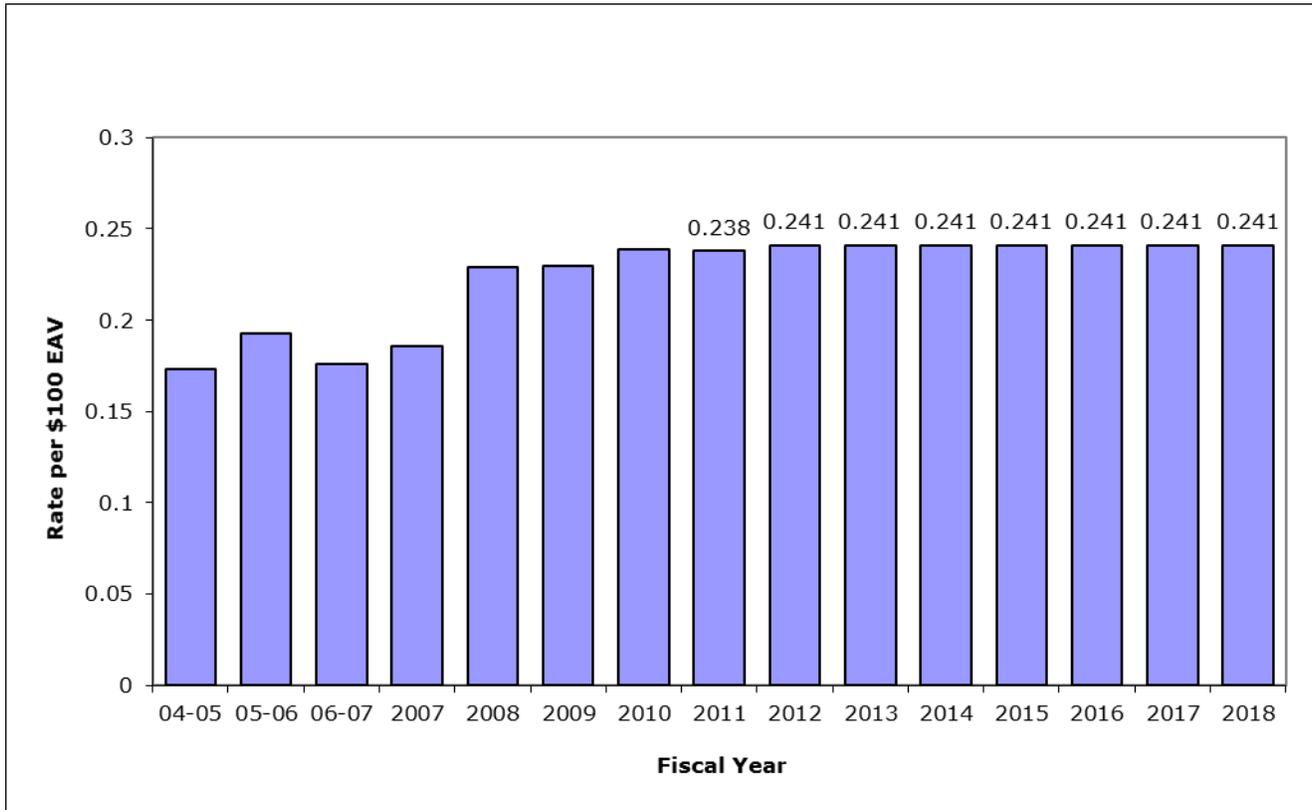
### **Police Pension Fund**

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. Throughout 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

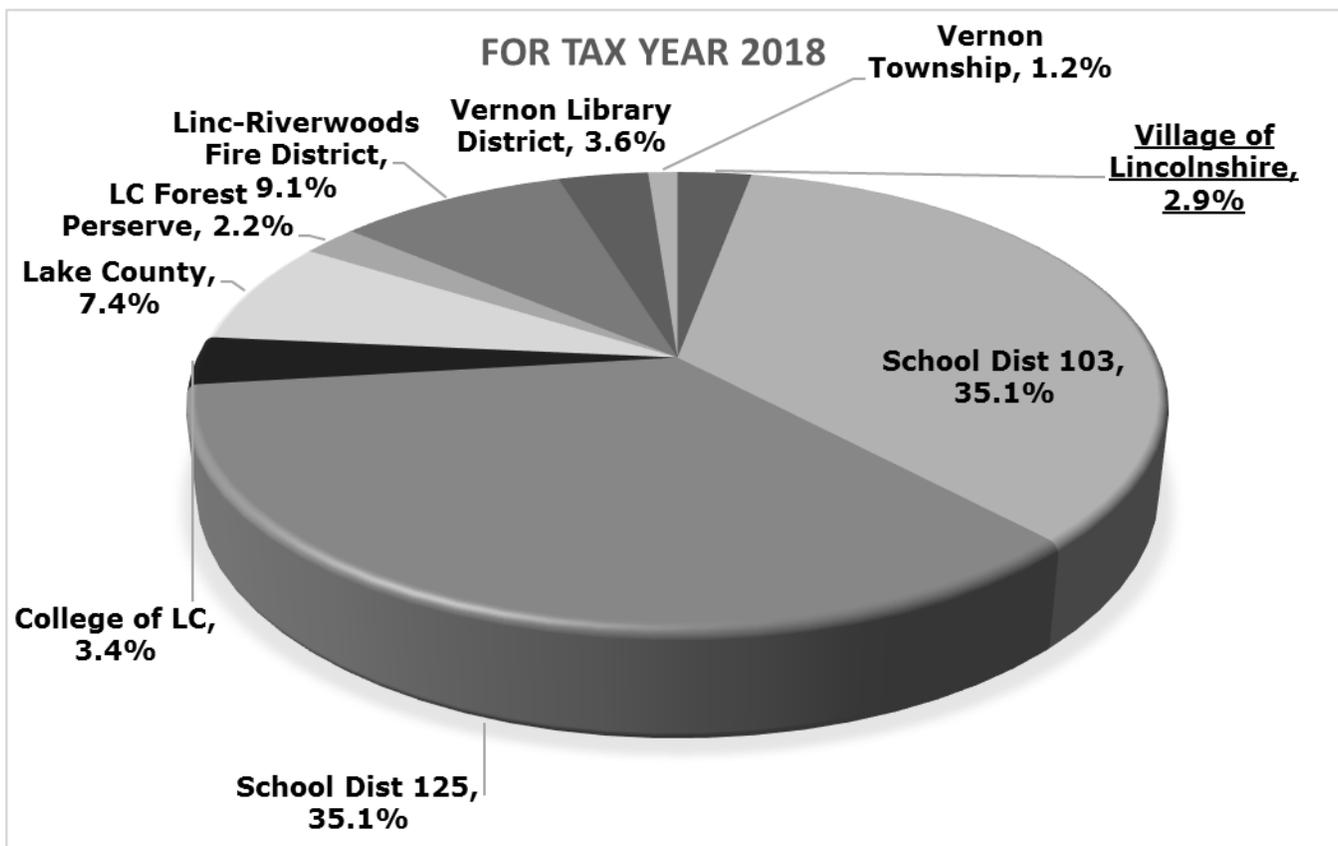
What is Legal Debt Margin? Government entities may accumulate a specific amount of debt, as determined by the ruling legislative body. This allowed amount is known as a debt limit. The difference between an entity's actual debt and the allowed amount is known as the debt margin, which is calculated by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

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

<u>Equalized Assessed Valuation (2018 tax year)</u>	\$ 659,376,155
Debt limit-8.625% of assessed valuation	56,871,193
Amount of general obligation debt	0
<u>Legal Debt Margin</u>	\$ 56,871,193

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 \$13,586; 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	2014	2015	2016	2017	2018
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	0.146	0.143	0.137	0.135	0.138
<b>Village of Lincolnshire</b>	<b>0.241</b>	<b>0.241</b>	<b>0.241</b>	<b>0.241</b>	<b>0.241</b>
Village of Libertyville	0.698	0.701	0.665	0.648	0.648
Village of Lake Bluff	0.774	0.722	0.684	0.679	0.690
Village of Deerfield	0.875	0.893	0.857	0.559	0.568
City of Highland Park	0.795	0.749	0.737	0.726	0.772
Village of Buffalo Grove	0.993	0.955	0.921	0.908	0.907
City of Lake Forest	1.274	1.279	1.227	1.237	1.278
Village of Mundelein	1.616	1.571	1.563	1.442	1.419
County of Lake	0.682	0.663	0.632	0.622	0.612
PTAX-253					
School District #103	3.115	3.024	2.877	2.870	2.888
School District #125	3.048	3.004	2.858	2.862	2.888
College of Lake County #5	0.306	0.299	0.285	0.281	0.282
PTAX-254					
Forest Preserve	0.210	0.208	0.193	0.187	0.182
Lincolnshire-Rwoods Fire	0.805	0.786	0.748	0.747	0.751
Vernon Library District	0.316	0.308	0.293	0.291	0.294
PTAX-252					
Township of Vernon	0.066	0.064	0.061	0.056	0.055
Vernon Road & Bridge	0.027	0.026	0.024	0.021	0.021
Vernon Special Rd Imp Fur	0.020	0.020	0.019	0.022	0.020

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

## **Total Tax Rate Comparison**

Includes typical municipal, park, county, township, school, library, fire, and other taxes

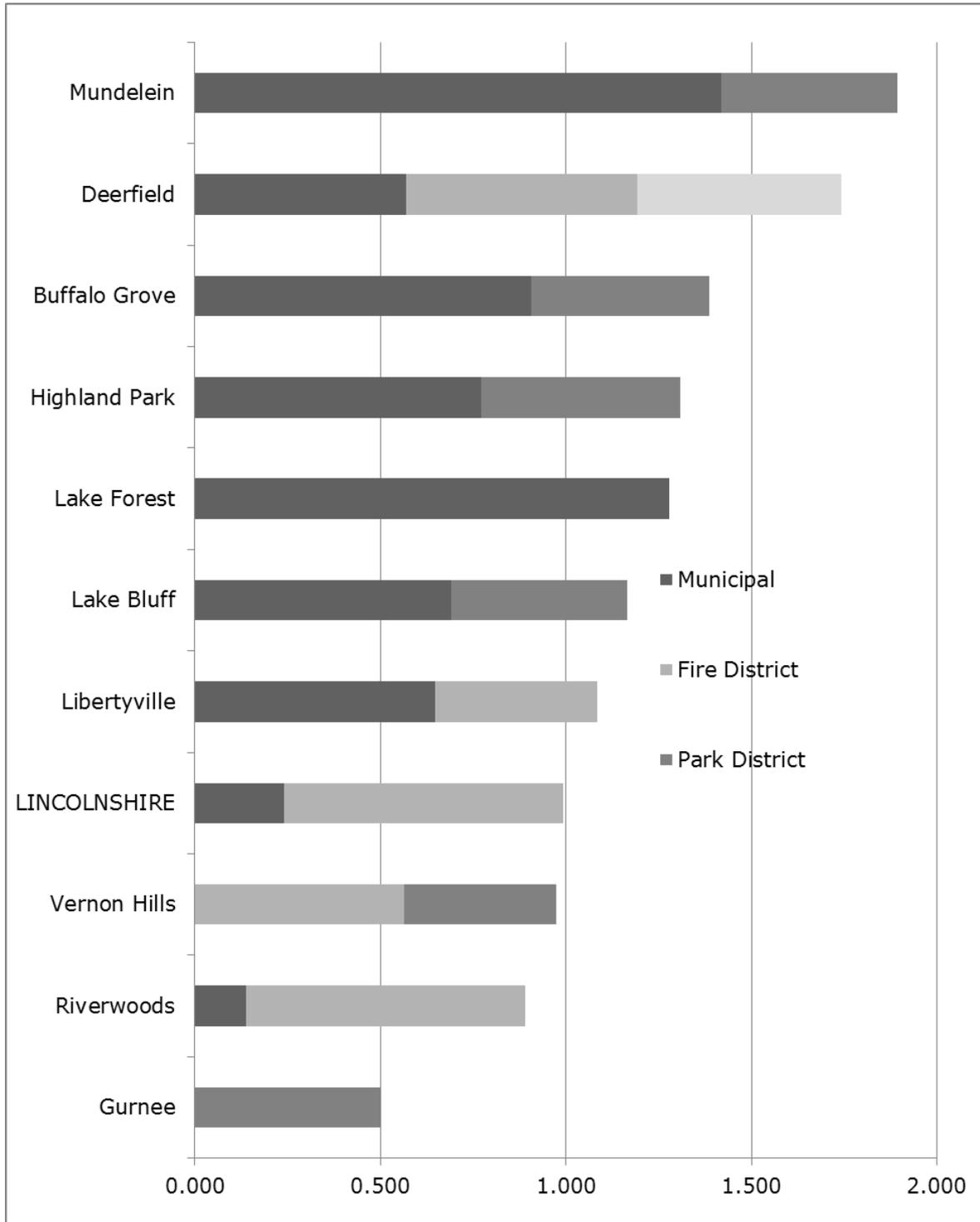
<b>Entity</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
City of Lake Forest	5.615	5.524	5.257	5.214	5.301
Village of Lake Bluff	7.114	6.918	6.559	6.470	6.467
Village of Riverwoods	8.099	7.741	7.368	7.295	7.363
Village of Libertyville	8.164	8.137	7.653	7.489	7.448
City of Highland Park	8.322	7.995	7.649	7.544	7.738
<b>Village of Lincolnshire</b>	<b>8.838</b>	<b>8.644</b>	<b>8.230</b>	<b>8.199</b>	<b>8.234</b>
Village of Deerfield	9.198	8.809	8.425	8.325	8.431
Village of Vernon Hills	9.572	9.480	8.962	8.834	8.808
Village of Gurnee	10.131	9.906	9.612	9.231	9.143
Village of Buffalo Grove	10.032	9.794	9.315	9.223	9.235
Village of Mundelein	12.227	11.972	11.449	11.117	11.016

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 2018 Property Tax Rates compared below include basic services provided by municipal governments including fire services (districts), and parks & recreational services.

## 2018 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

- intentionally left blank -

# **GENERAL FUND**

- intentionally left blank -



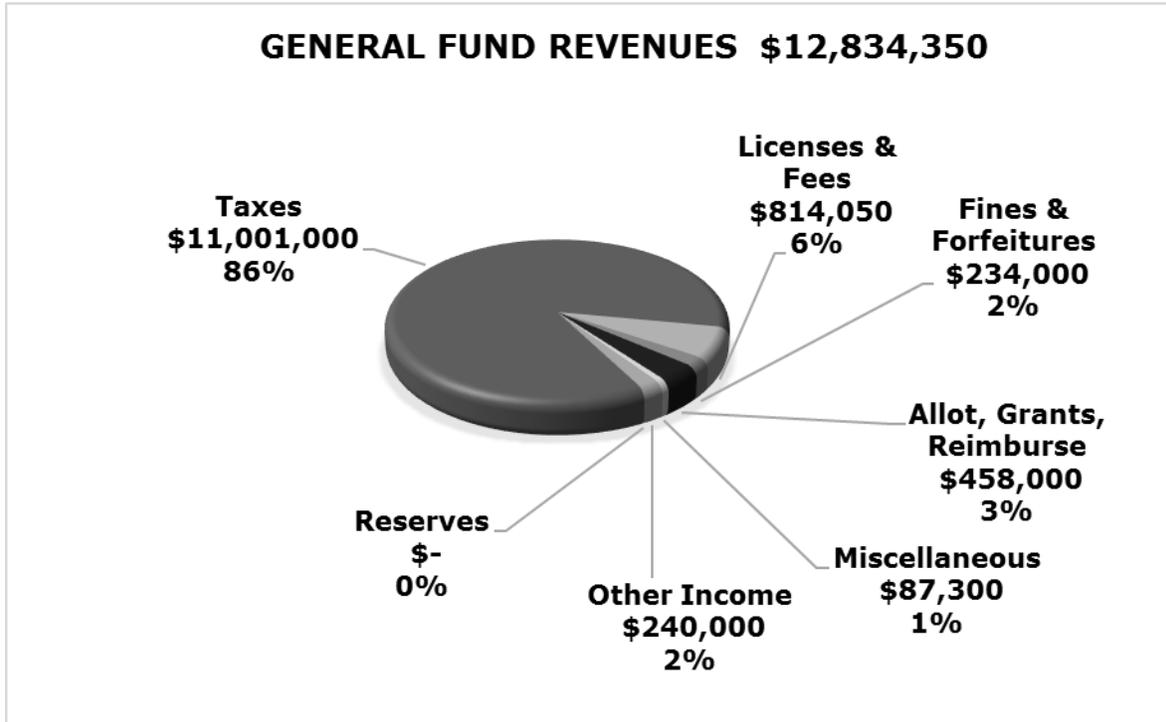
— VILLAGE OF —  
**L I N C O L N S H I R E**

## **INTRODUCTION: GENERAL FUND**

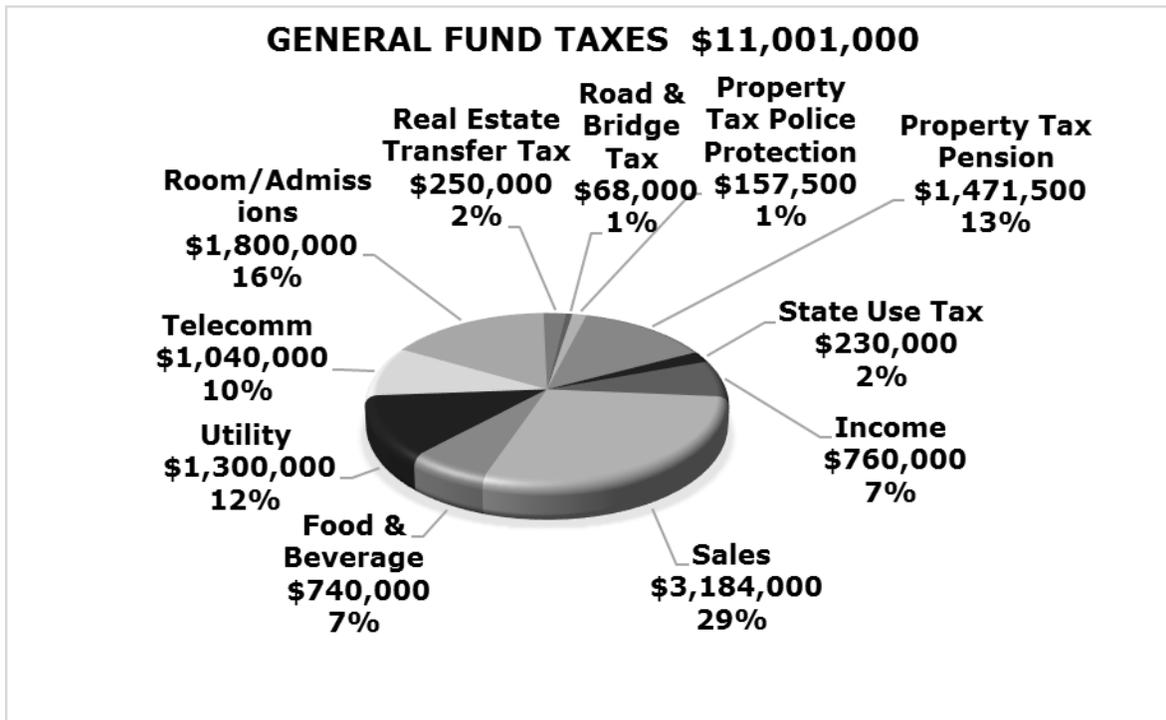
The General Fund is the main operating fund of the Village government. All revenues not required by law or Village policy to be segregated into a separate fund are included here. All expenditures that do not have another designated funding source are also found in this fund. The majority of tax revenue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

# REVENUES & TAXES: GENERAL FUND

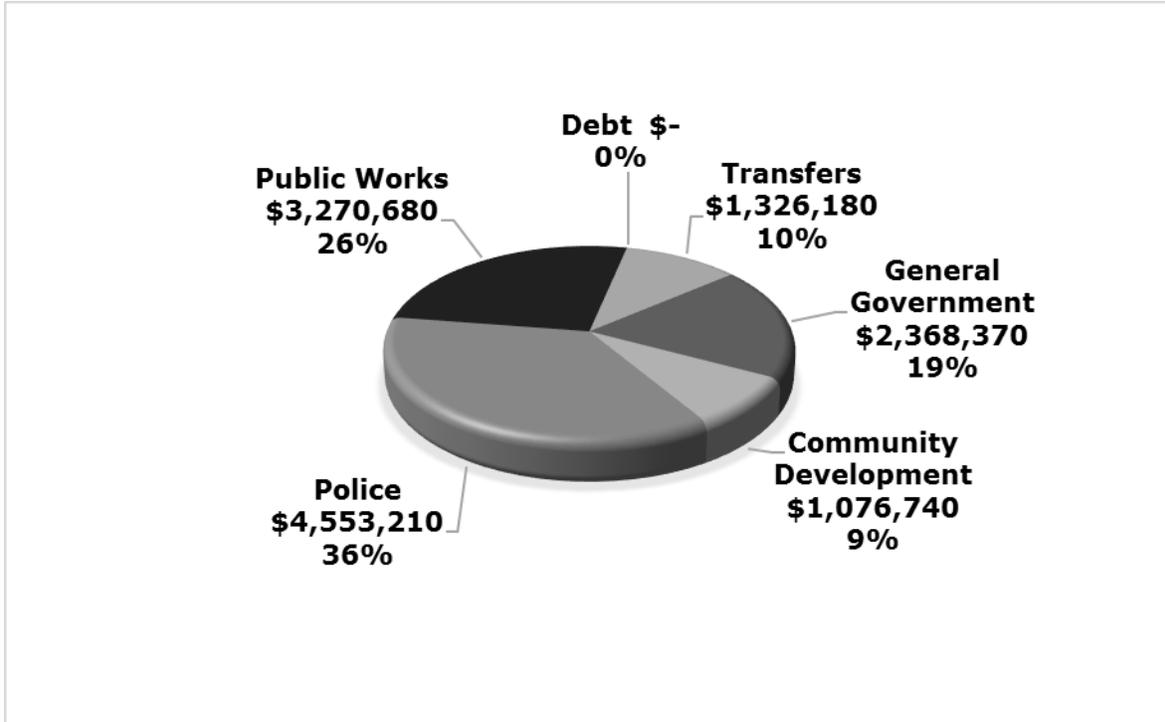
Below are graphs representing Lincolnshire General Fund revenues and expenses:



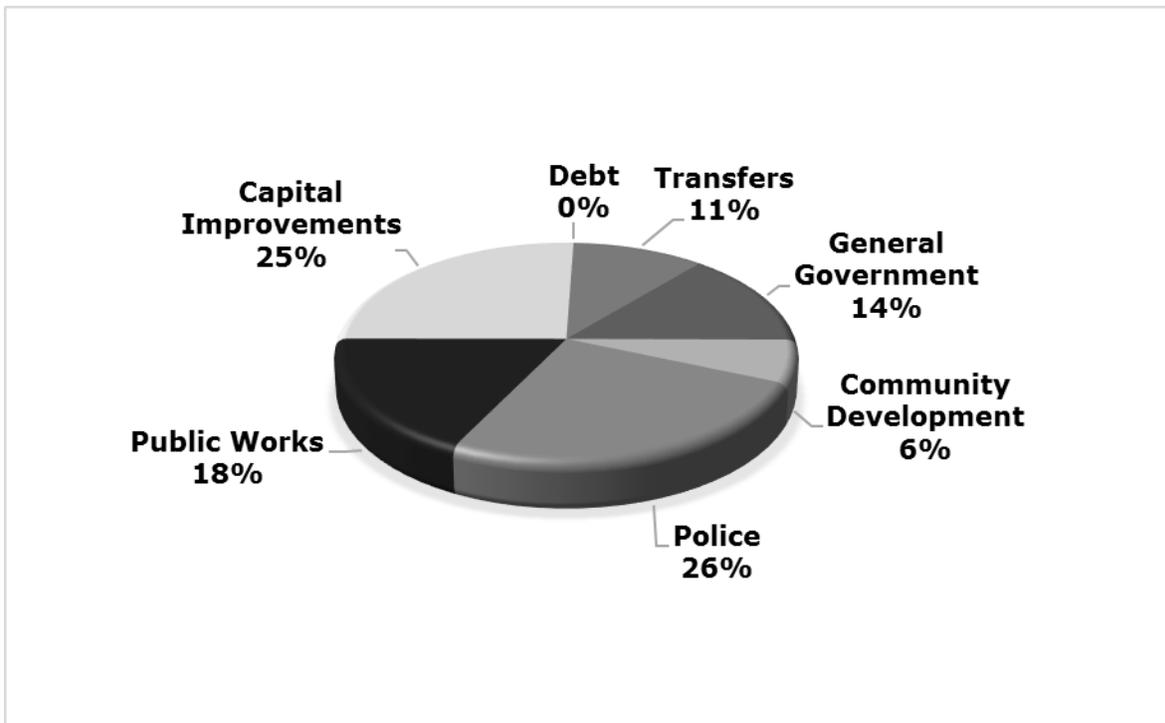
Tax revenue (not related to property tax) makes up the largest portion of General Fund Revenues. The chart below depicts the breakdown of the various taxes.



## EXPENDITURES & TRANSFERS: GENERAL FUND



## EXPENDITURES & TRANSFERS: GENERAL FUND with Capital Improvements separately classified



# FUND SUMMARY: GENERAL FUND

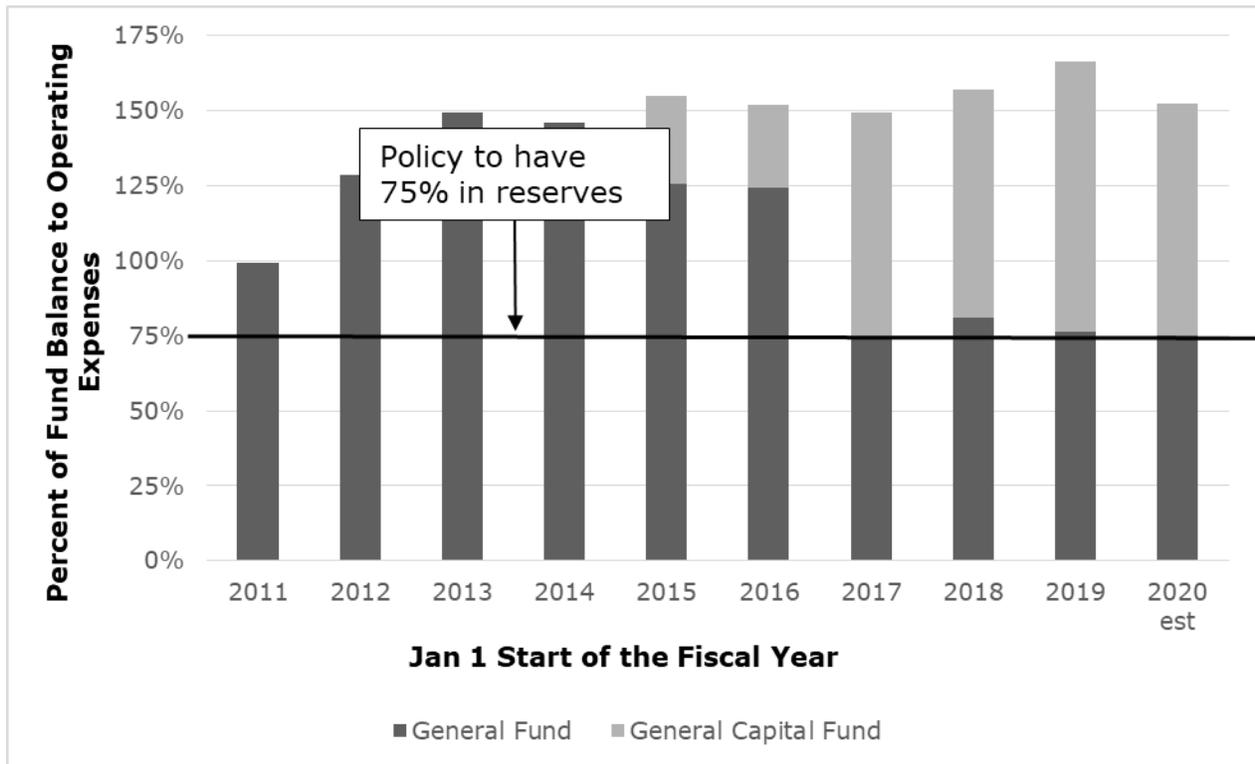
## Revenues

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>	<u>Est. 2019</u>	<u>Budget 2020</u>
Miscellaneous Taxes	10,308,288	11,831,010	11,148,200	11,081,000	11,001,000
Licenses and Fees	1,121,642	758,710	737,000	760,125	814,050
Fines & Forfeitures	247,652	193,050	227,000	237,700	234,000
Allots, Grants & Reimbursements	259,423	300,719	339,300	425,800	458,000
Miscellaneous Revenue	201,684	110,982	87,840	109,150	87,300
Other Income	64,140	134,841	87,000	230,000	240,000
General Fund Reserves	<u>4,192,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<b>\$16,395,312</b>	<b>\$13,329,312</b>	<b>\$12,626,340</b>	<b>\$12,843,775</b>	<b>\$ 12,834,350</b>

## Expenditures

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>	<u>Est. 2019</u>	<u>Budget 2020</u>
General Government	1,938,500	1,936,156	2,309,030	2,192,572	2,368,370
Community & Economic Development	1,022,135	1,117,437	1,017,020	935,560	1,076,740
Police	4,113,530	3,976,882	4,181,210	4,129,715	4,553,210
Public Works	2,872,248	2,893,410	2,992,810	3,138,703	3,270,680
Debt & Transfers	<u>2,093,174</u>	<u>3,400,000</u>	<u>1,837,591</u>	<u>2,007,250</u>	<u>1,326,180</u>
<b>TOTAL</b>	<b>\$12,039,587</b>	<b>\$13,323,885</b>	<b>\$12,337,661</b>	<b>\$12,403,800</b>	<b>\$ 12,595,180</b>

## FUND BALANCE HISTORY: GENERAL CAPITAL FUND AND GENERAL FUND



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
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	127%
2017	\$6,878,959	\$6,920,685	\$9,199,227	75%
2018	\$7,011,644	\$6,651,933	\$8,586,964	82%
2019	\$7,052,151	\$8,274,314	\$9,221,550	76%
2020 est	\$7,492,126	\$7,708,966	\$9,989,500	75%

# REVENUE DETAIL: GENERAL FUND

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b>TAXES</b>					
01-00-70-4010 State Income Tax	660,931	701,774	690,600	746,000	760,000
01-00-70-4020 Sales Tax	1,775,210	1,923,697	1,764,600	1,740,000	1,700,000
01-00-70-4021 Local Home Rule Sales Tax	1,182,998	1,672,796	1,575,000	1,524,000	1,484,000
01-00-70-4025 Food & Beverage Tax	47,403	801,681	700,000	740,000	740,000
01-00-70-4030 Utility Tax	1,245,328	1,281,254	1,300,000	1,320,000	1,300,000
01-00-70-4032 Telecommunications Tax	1,190,635	1,060,063	1,175,000	1,026,000	1,040,000
01-00-70-4040 Room And Admission Tax	1,699,538	2,016,916	1,820,000	1,798,000	1,800,000
01-00-70-4050 Real Estate Transfer Tax	732,675	540,178	250,000	260,000	250,000
01-00-70-4060 Road & Bridge Tax	75,470	67,728	68,000	68,000	68,000
01-00-70-4063 Property Tax- IMRF		302,289	301,000	301,000	301,000
01-00-70-4064 Property Tax- FICA		206,486	211,000	211,000	211,000
01-00-70-4065 Property Tax- Police Protection	1,507,201	194,865	213,000	262,000	157,500
01-00-70-4070 Property Tax- Police Pension	-	850,296	855,000	855,000	959,500
01-00-70-4091 State Use Tax	190,899	210,987	225,000	230,000	230,000
	<u>\$10,308,288</u>	<u>\$11,831,010</u>	<u>\$11,148,200</u>	<u>\$11,081,000</u>	<u>\$ 11,001,000</u>
<b>LICENSES &amp; FEES</b>					
01-00-75-4110 Recycle SWALCO Fees	3,898	1,382	1,400	1,000	1,000
01-00-75-4120 Liquor Licenses	74,300	79,350	71,000	70,000	70,000
01-00-75-4125 Beach Tags	8,110	8,576	7,500	8,500	8,100
01-00-75-4126 Park User Fees	19,560	11,770	20,000	17,000	20,000
01-00-75-4130 Amusement Devices	1,225	1,375	1,400	1,375	1,400
01-00-75-4135 Application Fees	500	1,714	13,000	400	2,500
01-00-75-4140 Engineering Fees	24,322	28,093	20,400	17,600	21,000
01-00-75-4145 Planner Fees	20,264	24,809	5,000	15,000	14,000
01-00-75-4150 Plan Review Fees	154,843	96,459	80,000	115,000	112,000
01-00-75-4155 Annexation Fees	-	500	1,000	-	-
01-00-75-4160 Building Permit Fees	461,517	232,519	215,000	215,000	220,000
01-00-75-4161 Bldg-Fire Consult Review/Inspect	105,096	53,250	80,000	90,000	120,000
01-00-75-4163 Elevator Inspection Fees	21,918	23,980	20,500	20,500	20,500
01-00-75-4164 Engineering Consult Review/ Inspr	31,684	7,214	10,000	2,000	15,000
01-00-75-4165 Acreage Impact Fees	-	-	5,000	-	-
01-00-75-4166 Forester Fees	-	-	1,000	-	-
01-00-75-4170 Misc. Licenses & Fees	675	875	800	1,300	1,000
01-00-75-4190 Cable Tv Franchise	183,881	177,211	175,000	177,000	179,000
01-00-75-4191 Waste Hauler Fees	8,673	750	1,500	750	750
01-00-75-4192 Yard Waste Refuse Stickers	1,176	8,883	7,500	7,700	7,800
	<u>\$ 1,121,642</u>	<u>\$ 758,710</u>	<u>\$ 737,000</u>	<u>\$ 760,125</u>	<u>\$ 814,050</u>
<b>FINES &amp; FORFEITURES</b>					
01-00-80-4210 Court Fines	210,201	172,138	200,000	205,000	200,000
01-00-80-4230 Alarm Fines & Fees	5,251	2,012	5,000	2,700	4,000
01-00-80-4240 Administrative Tow Fees	32,200	18,900	22,000	30,000	30,000
	<u>\$ 247,652</u>	<u>\$ 193,050</u>	<u>\$ 227,000</u>	<u>\$ 237,700</u>	<u>\$ 234,000</u>

## General Fund Revenue Detail continued

<u>ACCT DESCRIPTION</u>	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>	<u>Est. 2019</u>	<u>Budget 2020</u>
<b><u>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</u></b>					
01-00-85-4310 Police Grants	19,671	16,602	27,710	32,000	<b>38,000</b>
01-00-85-4320 Police Training Reimburse	181	7,347	370	-	-
01-00-85-4335 Miscellaneous Grants	11,706	21,769	11,220	13,800	-
01-00-85-4340 Police Services	<u>227,865</u>	<u>255,001</u>	<u>300,000</u>	<u>380,000</u>	<u><b>420,000</b></u>
	\$ 259,423	\$ 300,719	\$ 339,300	\$ 425,800	\$ <b>458,000</b>
<b><u>MISCELLANEOUS REVENUE</u></b>					
01-00-90-4404 Special Events Revenue	-	-	-	-	<b>53,800</b>
01-00-90-4405 Red White & Boom Revenue	43,548	52,619	42,000	43,160	-
01-00-90-4407 Boo Bash Revenue	7,145	10,947	2,140	6,300	-
01-00-90-4410 Sale Of Surplus Property	29,824	6,639	10,200	8,740	<b>5,000</b>
01-00-90-4414 Conservancy Markers			1,000	-	-
01-00-90-4416 Explorer Post Revenue	5,275	3,500	6,000	2,950	<b>3,500</b>
01-00-90-4418 Traffic Signal Reimburse	4,153	3,468	4,200	-	-
01-00-90-4430 Other Income	<u>111,739</u>	<u>33,809</u>	<u>22,300</u>	<u>48,000</u>	<u><b>25,000</b></u>
	\$ 201,684	\$ 110,982	\$ 87,840	\$ 109,150	\$ <b>87,300</b>
<b><u>OTHER INCOME</u></b>					
01-00-95-4510 Interest Income	\$ 64,140	\$ 134,841	\$ 87,000	230,000	<b>240,000</b>
	\$ 64,140	\$ 134,841	\$ 87,000	\$ 230,000	\$ <b>240,000</b>
<b>TOTAL REVENUE</b>	<b>\$12,202,829</b>	<b>\$13,329,312</b>	<b>\$12,626,340</b>	<b>\$12,843,775</b>	<b>\$ 12,834,350</b>
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	
<b>FUNDS AVAILABLE</b>	<b>\$12,202,829</b>	<b>\$13,329,312</b>	<b>\$12,626,340</b>	<b>\$12,843,775</b>	<b>\$ 12,834,350</b>

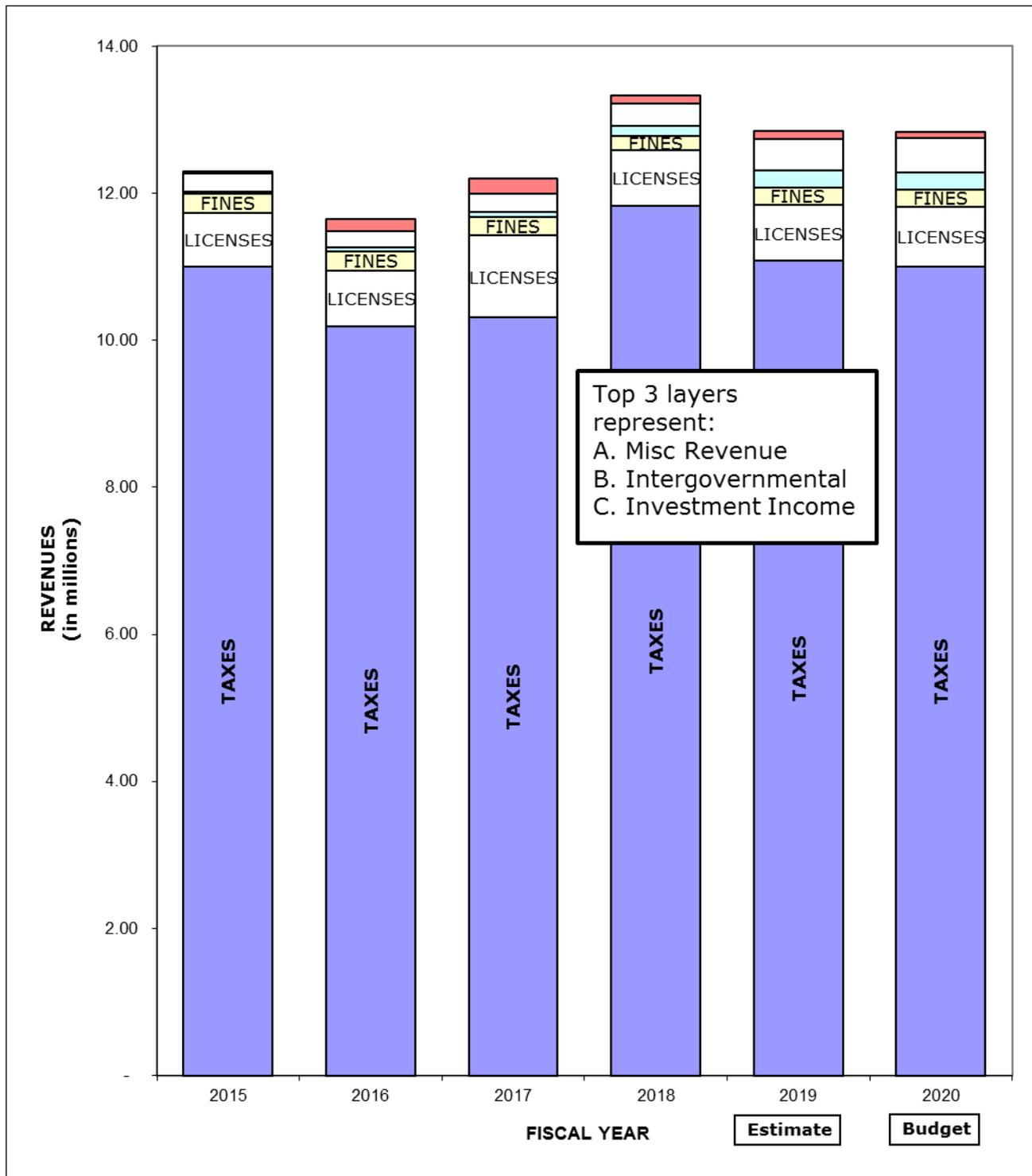
## EXPLANATION OF REVENUE SOURCES: GENERAL FUND

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 2020 are expected to increase 1.65% (\$208,010) 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 2020.

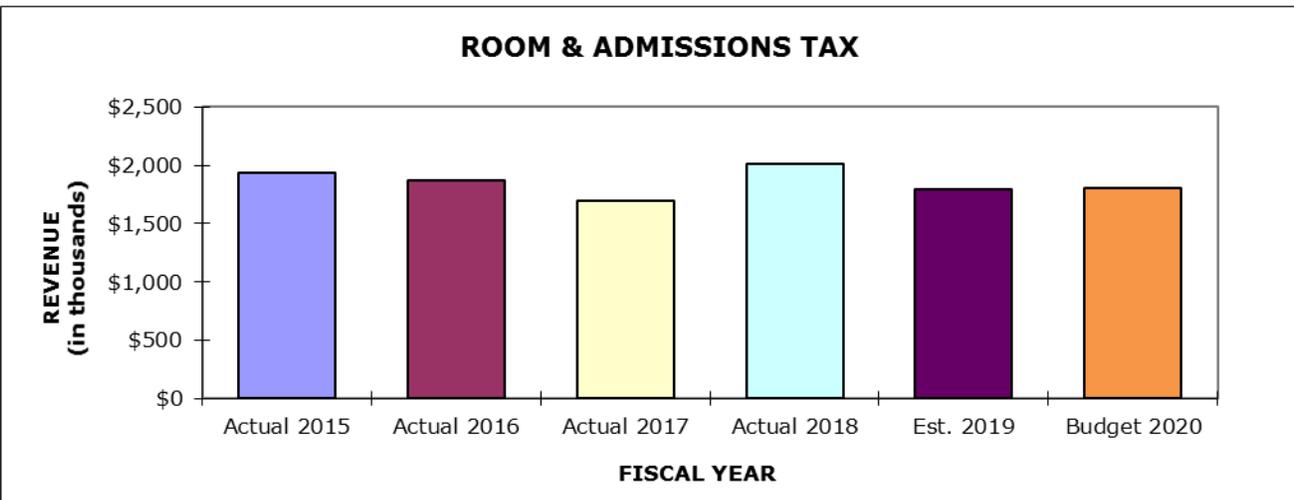
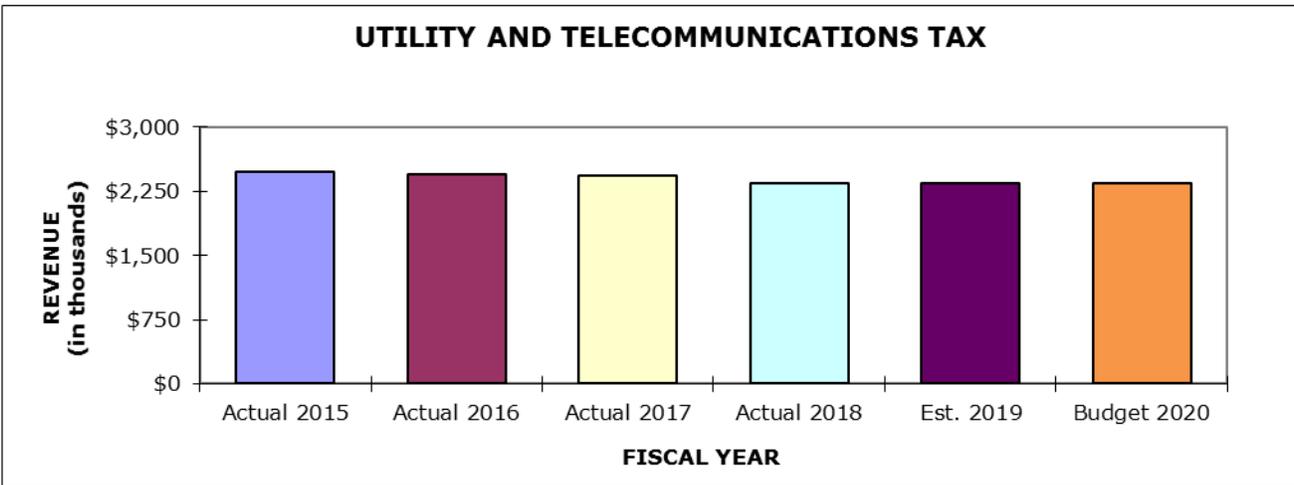
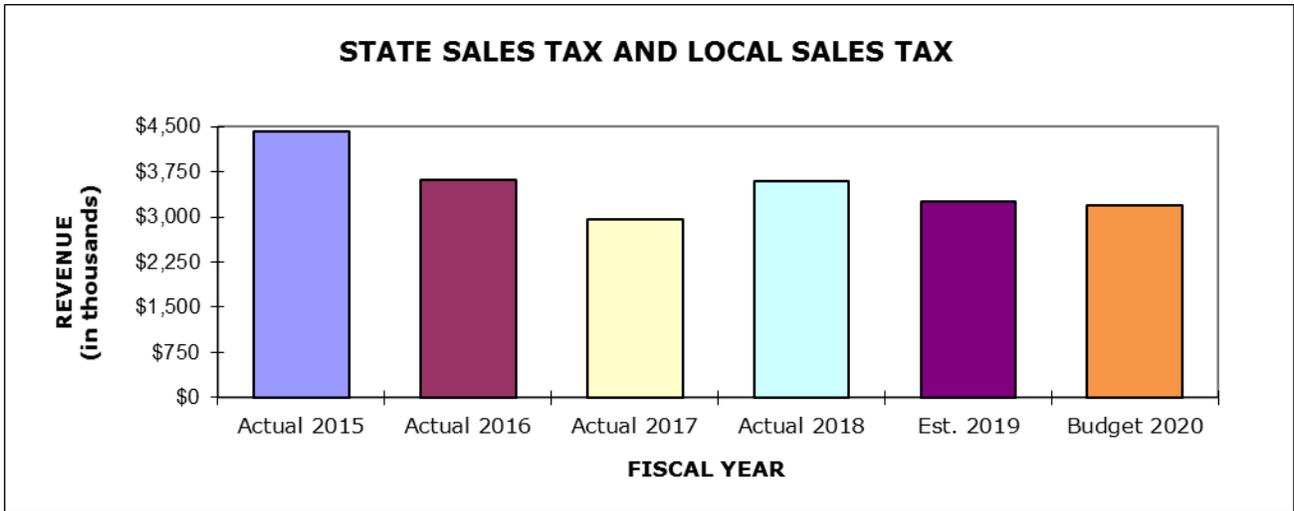
Category	Budget Budget 2019	Proposed Budget 2020	Change in Dollars	Percent Difference
Misc Taxes	\$ 11,148,200	\$ 11,001,000	\$ (147,200)	-1.3%
Licenses & Fees	\$ 737,000	\$ 814,050	\$ 77,050	10.5%
Fines & Forfeitures	\$ 227,000	\$ 234,000	\$ 7,000	3.1%
Allotments, Grants & Reimbursements	\$ 339,300	\$ 458,000	\$ 118,700	35.0%
Misc Revenue	\$ 87,840	\$ 87,300	\$ (540)	-0.6%
Other Income	\$ 87,000	\$ 240,000	\$ 153,000	175.9%
<b>Total</b>	<b>\$ 12,626,340</b>	<b>\$ 12,834,350</b>	<b>\$ 208,010</b>	<b>1.6%</b>

# HISTORICAL REVENUES: GENERAL FUND



# MAJOR REVENUE SOURCES: GENERAL FUND

Five types of revenue sources account for 57.1% of the total projected revenues for FY 2020. (This does not include use of reserves) These revenues are outlined as follows:



# SUMMARY OF REVENUES: GENERAL FUND

## 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 2019 year-end amounts. The budget reflects a slight 1.9% increase anticipated for 2020 over the projected year-end for 2019.

### Sales Tax

1% of Illinois Sales Tax collected within the Village limits. Sales tax is expected to be relatively flat with a decrease of \$64,600 (2.3%) for 2020. The decrease in sales tax revenues is due to the projected full year closures of Sullivan's Restaurant, Kona Grill, Walter E. Smith, and The Fresh Market.

### 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 taking the Home Rule Sales Tax to 1.0%. The increase was largely due to the loss of two major sales tax contributors in 2016. Total Home Rule Sales Tax for 2020 is expected to be approximately \$1,484,000, which reflects a decrease of \$91,000 over the FY 2019 budget. The State of Illinois assesses a 1.5% administrative fee for the collection of Home Rule Sales Tax.

### Food & Beverage Tax

The 1.0% Food & Beverage Tax went into effect November 1, 2017. At the time, the tax was expected to generate approximately \$700,000 in revenue annually for food / beverage items sold for immediate consumption within the Village. Since its implementation, the tax has met expectations. The budgeted Food & Beverage tax for 2020 reflects a \$40,000 (5.7%) increase to \$740,000.

### 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 2020 budgeted revenues are projected to be \$135,000 (11.5%) less than the Fiscal Year 2019 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 2019. The Lincolnshire Marriott Resort enjoyed a strong year as a result of facility renovations completed in late 2017. However, other hotel properties performed slightly under 2018 numbers. Projected year-end revenue for this line item is expected to be just under the budgeted revenue (\$1,820,000) budget by \$22,000. The 2020 Budget reflects a 1% decrease compared to 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 \$748,144; up from \$539,500. The average value of a condominium sold was \$279,917; and the average townhome sold for \$461,837 (through September of 2019).
- Conservative projections do not include commercial transfers in the budget.

The following residential sales in single family dwelling and condo units are projected in 2020:

**Projected Residential Sales**

75 Single Family	\$700,000	\$3.00	\$157,500
20 Condominiums	\$280,000	\$3.00	\$16,800
57 Townhomes	\$460,000	\$3.00	\$78,660
Total			\$252,960

**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 2020 Budget reflects no change in this line item.

**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 2020 is expected to increase \$49,000 (3.1%) compared to budget for Fiscal Year 2019; 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 \$5,000 (2.2%) growth is anticipated over the 2020 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 2019 levels due to ongoing development projects.

### **Planner Fees**

Fees for in-house planning and zoning compliance review. Planner fees are expected to increase \$9,000 (180%) in 2020 due to ongoing development activities.

### **Plan Exam/Review Fees**

Plan review fees generated from review of construction documents. The number of plan reviews is anticipated to increase compared to 2019 due to anticipated projects moving through the development process.

### **Annexation Fees**

No funds are budgeted at this time for this fee.

### **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 increase (\$4,000) is projected for 2020.

### **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 2019 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**

No grant revenue are expected for this line item.

**Police Services**

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

**Miscellaneous Revenue**

**Special Event Revenue**

Line items in this revenue section highlight budgeted revenue related to various community special events including Fourth of July, Heroes Night, and Boo Bash.

**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. Lincolnshire’s interest rate of returns fluctuate based on account type, maturity dates, and financial institution. Current holdings include: Public Funds Checking .10%; Money Market .15%- .60%; Certificate of Deposits 2.15%- 2.25%; Investment Pool 2.52%- 3.83%; and Fixed Income & Taxable Bonds 2.52%.

## 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.

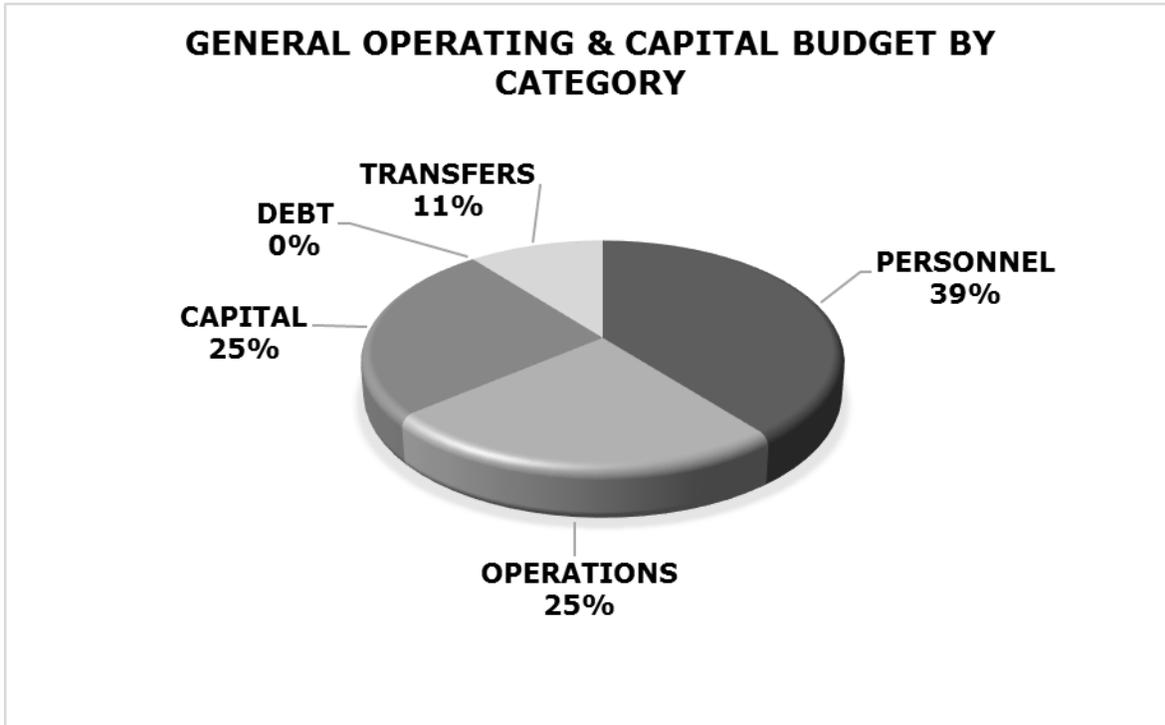
Total General Fund Operating Expenses (budgeted)	12,595,180
Less: Transfers & Debt	-\$1,326,180
Plus: Bonded Debt	\$0
<b>TOTAL</b>	<b>\$11,269,000</b>
DIVIDED BY:	
Total Full Time Employees	63.75
X 2,080 Hours	132,600
<b>TOTAL</b>	<b>\$84.98</b>

**In Fiscal Year 2020, the overhead rate will be: \$84.98 per Labor Hour Billed**

## EXPENDITURE SUMMARY: GENERAL FUND

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
01 ADMINISTRATION	288,244	300,009	337,520	328,052	375,190
02 FINANCE	324,366	324,817	340,290	339,100	352,210
05 POLICE	4,113,530	3,976,882	4,181,210	4,129,715	4,553,210
08 COMMUNITY & ECON DEVELOPMENT	1,022,135	1,117,437	1,017,020	935,560	1,076,740
12 INSURANCE / COMMON EXPENSES	1,325,890	1,311,330	1,631,220	1,525,420	1,640,970
20 PW ADMINISTRATION	238,618	250,843	255,170	259,630	276,830
21 PW STREETS & STORM WATER	1,148,210	1,175,322	1,244,790	1,318,034	1,357,950
22 PW FORESTRY & PARKS	1,362,747	1,340,583	1,345,730	1,371,919	1,469,290
25 PW FACILITIES	122,673	126,662	147,120	189,120	166,610
26 DEBT & TRANSFERS	<u>2,093,174</u>	<u>3,400,000</u>	<u>1,837,591</u>	<u>2,007,250</u>	<u>1,326,180</u>
<b>TOTAL</b>	<b>\$12,039,587</b>	<b>\$13,323,885</b>	<b>\$12,337,661</b>	<b>\$12,403,800</b>	<b>\$ 12,595,180</b>

# EXPENDITURES BY CATEGORY: GENERAL FUND



Personnel Costs	\$ 6,650,940
Operating Costs	\$ 4,159,920
Capital Costs	\$ 4,316,000
Debt Service	\$ -
Transfers Out	\$ 1,784,320
	<u>\$16,911,180</u>

# 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. Additionally, 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's goals for 2020 are below. In addition, goals pertaining to all Village departments are included after the Administration Department's specific goals. Many of these Village-wide goals will require resources / direction from the Administration Department.

### **Administration Department/Village-Wide Goals**

- *Vehicle Leasing Initiative*: Complete investigation of 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, identify if it is beneficial for the Village to pursue, and assist in fleet right-sizing.
- *Technology Committee / Technology Strategic Plan*: Implement intra-departmental committee to review existing technology and evaluate organizational needs to assist in creation of 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.
- *Position Description Review/Update*: Work with all departments to review existing position descriptions and update as necessary. Ensure position descriptions accurately reflect duties and responsibilities, as well as required skills, knowledge, and abilities.

# PROGRAM ACTIVITY SUMMARY

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

- *Village Hall and Public Works Facility Security Project*: Improve both internal and external security at both Village Hall and Public Works Facility. Security improvements to provide keyless access to both facilities and ability to track access both during the work day and after hours. Improvements to provide enhanced building security for both employees and visitors.
- *Key Performance Indicators / Northern Illinois Benchmarking Cooperative*: Evaluate key performance indicators currently included in budget and update each department's performance measures as appropriate and of value for program assessment, management, decision-making. Continue work with members of the Northern Illinois Benchmarking and University of Illinois at Chicago on year two of benchmarking Police Department services. Incorporate Public Works Department into benchmarking review during third year of programing.
- *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.
- *Document Management*: Research, recommend, and implement formal document management system to integrate with new enterprise software system if cost effective.
- *Policy Review*: Complete review of internal and external policies, update as necessary and make recommendation to Village board for approval. Comprehensive policy update last occurred in 2012.

## **All Village Departments**

- Review the complete list titled "Fiscal Year 2020 Goals" in the "Organizational Information" section

## **Major Budget Changes**

- The Administration Department budget is largely unchanged compared to the Fiscal Year 2019 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

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Administration</b>	<b>01-01</b>
---------------------	-----------------------	--------------

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	259,181	273,623	300,520	297,400	<b>339,890</b>
Contractual Services	5,300	1,348	3,200	-	<b>3,200</b>
Commodities	-	-	-	-	-
Other Charges	<u>23,763</u>	<u>25,038</u>	<u>33,800</u>	<u>30,652</u>	<u><b>32,100</b></u>
<b>TOTAL</b>	<b>\$ 288,244</b>	<b>\$ 300,009</b>	<b>\$ 337,520</b>	<b>\$ 328,052</b>	<b>\$ 375,190</b>

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Village Board Meetings	50	48	65	59	60
Ordinances Prepared	32	35	35	22	35
Resolutions Prepared	8	19	8	15	15
Newsletter/Resident Mailings	4	4	4	4	4
E-News Messages Sent	75	82	76	80	79
E-News Subscribers	1633	1490	1659		1562
Facebook Likes	1129	1345	1025		1237
Twitter Followers	819	924	1000		
General Fund Property Tax Levy					

## Staffing (Full Time Equivalents)

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Village Manager	0.80	0.80	0.80	0.80	0.80
Asst Village Manager/CED Director	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.80	0.80	0.80	0.80	0.80
Administrative Intern	0.00	0.00	0.50	0.50	0.50
Management Analyst	0.00	0.00	0.00	0.00	0.00
Administrative Clerk	0.00	0.00	0.00	0.00	0.00
Production Staff	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1.60</b>	<b>1.60</b>	<b>2.10</b>	<b>2.10</b>	<b>2.10</b>

# PROGRAM DETAIL

<b>General Fund</b>	<b>Administration</b>	<b>01-01</b>
---------------------	-----------------------	--------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>PERSONNEL EXPENSES</u></b>					
01-01-60-1000 Regular Salaries	213,988	226,657	230,000	229,500	240,500
01-01-60-1500 Part Time Wages	6	-	20,000	16,000	40,000
01-01-60-2000 Overtime Salaries	86	-	300	-	-
01-01-70-9101 IMRF Contribution	32,550	34,001	31,070	33,120	37,930
01-01-70-9200 FICA Expense	12,551	12,965	19,150	18,780	21,460
	\$ 259,181	\$ 273,623	\$ 300,520	\$ 297,400	\$ 339,890
<b><u>CONTRACTUAL SERVICES</u></b>					
01-01-61-3000 Equipment Maintenance	-	-	200	-	200
01-01-61-4000 Professional Services	5,300	1,348	1,500	-	1,500
01-01-61-4024 Prof Svc- Misc	-	-	1,500	-	1,500
	\$ 5,300	\$ 1,348	\$ 3,200	\$ -	\$ 3,200
<b><u>OTHER CHARGES</u></b>					
01-01-63-1000 Memberships	11,118	9,345	11,200	11,438	11,700
01-01-63-2000 Vehicle Allowance	4,800	4,800	6,000	4,800	4,800
01-01-63-3000 Professional Development	2,614	4,702	6,500	5,441	6,500
01-01-63-4000 Publications	586	584	600	558	600
01-01-63-5000 Classified Ads	-	820	1,500	2,245	1,500
01-01-63-7000 Boards & Commissions	828	733	2,000	1,541	1,000
01-01-63-9000 Business Expenses	3,817	4,054	6,000	4,629	6,000
	\$ 23,763	\$ 25,038	\$ 33,800	\$ 30,652	\$ 32,100
<b>TOTAL DISBURSEMENTS</b>	\$ 288,244	\$ 300,009	\$ 337,520	\$ 328,052	\$ 375,190

# 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, grant reporting and 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**

- Property & Liability Insurance: Create "Property in the Open" schedule at the request of MICA (Municipal Insurance Cooperative Agency), Lincolnshire's new insurance pool. Property includes playground equipment, ball diamond fencing, shelters, sculptures and is helpful to maintain an accurate listing of insurable facilities and equipment.
- Financial Forecast: Create efficient work flow to join "10 year Capital Projects" with budget spreadsheet.
- Grant Rating: Research and recommend solutions to improve Lincolnshire's grant rating score.
- Vehicle & Equipment Inventory: Conduct a physical inventory.
- Scheduling Software: Research scheduling software and interface compatibility with Paylocity payroll software.
- 457 Plan Fees: Review plan design and fees; as well as, a joint municipal program to further reduce fees.
- Fraud Awareness Training: Prepare Fraud Awareness Training program and present to all 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.

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Finance</b>	<b>01-02</b>
---------------------	----------------	--------------

## Major Budget Changes

- None

## Capital Projects

- None

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	298,935	301,918	311,940	313,800	325,220
Contractual Services	22,204	19,663	23,630	21,255	22,590
Commodities					
Other Charges	<u>3,227</u>	<u>3,236</u>	<u>4,720</u>	<u>4,045</u>	<u>4,400</u>
<b>TOTAL</b>	<b>\$ 324,366</b>	<b>\$ 324,817</b>	<b>\$ 340,290</b>	<b>\$ 339,100</b>	<b>\$ 352,210</b>

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Vendor A/P Checks	2,155	1,874	2,000	1,830	1,900
Vendor Direct Deposit	331	382	450	370	400
Payrolls Checks	99	78	150	80	100
Payroll Direct Deposit	1,956	1,946	2,000	2,020	2,100

## Staffing (Full Time Equivalents)

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
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	0.50	0.50	0.50	0.50	0.50
<b>Total</b>	<b>2.90</b>	<b>2.90</b>	<b>2.90</b>	<b>2.90</b>	<b>2.90</b>

# PROGRAM DETAIL

<b>General Fund</b>	<b>Finance</b>	<b>01-02</b>
---------------------	----------------	--------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>PERSONNEL EXPENSES</u></b>					
01-02-60-1000 Regular Salaries	207,966	198,713	204,000	204,350	248,000
01-02-60-1500 Part Time Wages	37,976	49,658	53,000	54,700	15,000
01-02-60-2000 Overtime Salaries	-	-	500	50	500
01-02-70-9101 IMRF Contribution	36,030	36,492	34,740	34,900	41,560
01-02-70-9200 FICA Expense	16,963	17,055	19,700	19,800	20,160
	<u>\$ 298,935</u>	<u>\$ 301,918</u>	<u>\$ 311,940</u>	<u>\$ 313,800</u>	<u>\$ 325,220</u>
<b><u>CONTRACTUAL SERVICES</u></b>					
01-02-61-2000 Printing	668	393	700	630	700
01-02-61-3019 Eq Maint- Mail Equip / Misc.	219	251	220	200	220
01-02-61-4003 Prof Svc- Audit	20,665	18,355	21,750	19,400	20,620
01-02-61-5000 Legal Notices	652	647	910	1,000	1,000
01-02-61-9000 Outside Serv- Misc & Shipping	-	17	50	25	50
	<u>\$ 22,204</u>	<u>\$ 19,663</u>	<u>\$ 23,630</u>	<u>\$ 21,255</u>	<u>\$ 22,590</u>
<b><u>OTHER CHARGES</u></b>					
01-02-63-1000 Memberships	685	685	700	695	700
01-02-63-3000 Professional Development	1,846	1,682	2,900	2,900	2,900
01-02-63-4000 Publications	-	-	320	-	-
01-02-63-8600 Minor Equipment	43	352	300	-	300
01-02-63-9000 Business Expenses	653	517	500	450	500
	<u>\$ 3,227</u>	<u>\$ 3,236</u>	<u>\$ 4,720</u>	<u>\$ 4,045</u>	<u>\$ 4,400</u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 324,366</b>	<b>\$ 324,817</b>	<b>\$ 340,290</b>	<b>\$ 339,100</b>	<b>\$ 352,210</b>

# 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, vacation-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

- **Procedure update:** Address the impact of the new recreational cannabis law. Update Lincolnshire's local cannabis ordinances, and develop procedures for cannabis expungements.
- **Records Data Management:** Complete the police records data conversion from the Vernon Hills Police Department system to the Deerfield Police Department system.
- **Security Camera Registration Program:** Design and implement a security camera registration program for both crime prevention and investigative purposes. The program will consist of documenting security cameras of businesses and homes in an effort to enhance the efficiencies of police investigations by having immediate accessibility to security camera information and recorded footage. This program is designed to continue our partnership with the citizens of Lincolnshire; creating a stronger, transparent, trusting relationship by providing interactive crime prevention programs.
- **Emergency Response Planning:** Prepare a joint emergency response plan as part of ongoing efforts to ensure public safety and facilitate collaboration and coordination in the event of an emergency. Develop a tabletop emergency exercise to be used in future multijurisdictional training.

## Major Budget Changes

There are no anticipated police department personnel departures for 2020. The police department is expected to be fully trained and fully staffed for 2020. Should personnel remain stable throughout the year, overtime for shift shortages and field training of new recruits will decline.

After an extensive evaluation of the 10-hour shift scheduling format, the police department personnel assigned to the patrol division will revert back to a 12-hour shift format. One of the greatest challenges with the 10-hour scheduling format included less first-line shift supervision. The 12-hour scheduling format provides the department with four patrol shifts, each with a direct supervisor and an officer-in-charge when the direct supervisor is not on schedule due to training or benefit time. The agency recognizes roughly half of the patrol division are comprised of newer officers and direct supervision is necessary for the continued success of the police department.

As a result, the support services division will no longer have a dedicated sergeant overseeing the division; instead, the day shift patrol sergeants will share the responsibilities of direct oversight of the support services personnel. Both divisions, patrol and support services, will continue to be managed by commanders.

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Police</b>	<b>01-05</b>
---------------------	---------------	--------------

## Major Budget Changes (cont.)

The Police Department transitioned dispatch services from the Vernon Hills Police Department to the Deerfield Police Department in 2019. As a result of this transition, the Deerfield, Bannockburn, Lincolnshire Joint Emergency Telephone Systems Board (JETSBS) was established. The Deerfield, Bannockburn, Lincolnshire JETSBS is the entity responsible for overseeing the use of Lincolnshire’s E911 revenues received from the State of Illinois. As a result of all E911 revenues going to the Deerfield, Bannockburn, Lincolnshire JETSBS, the Village of Lincolnshire took action in 2019 to eliminate the E911 Fund. *See appendix at the end of this section regarding the status of Lincolnshire’s E911 revenues held in the Deerfield, Bannockburn, Lincolnshire JETSBS.*

## Capital Projects

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

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	3,666,693	3,582,559	3,678,090	3,641,300	4,045,400
Contractual Services	151,637	125,438	152,760	145,694	163,960
Commodities	17,534	18,017	34,660	39,470	45,300
Other Charges	107,249	136,543	147,100	134,651	120,390
Transfers	170,417	114,325	168,600	168,600	178,160
<b>TOTAL</b>	<b>\$ 4,113,530</b>	<b>\$ 3,976,882</b>	<b>\$ 4,181,210</b>	<b>\$ 4,129,715</b>	<b>\$ 4,553,210</b>

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Calls For Service	26,314	25,276	30,000	30,000	30,000
Total Reports	875	963	1,000	1,000	1,000
Arrests (Includes traffic)	323	346	350	350	350
DUI Arrests	48	37	46	46	50
DUI Conviction Rate	95%	95%	95%	96%	95%
FBI Part I Crimes	77	79	95	85	85
FBI Part I Crimes Cleared	11%	12%	11%	12%	12%

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Police</b>	<b>01-05</b>
---------------------	---------------	--------------

## Staffing (Full Time Equivalents)

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>	<u>Est. 2019</u>	<u>Budget 2020</u>
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	1.00	0.00	0.00	0.00	0.00
Commander	0.00	2.00	2.00	2.00	2.00
Sergeant	5.00	4.00	4.00	4.00	4.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	13.00	14.00	14.00	14.00	14.00
School Resource Officer	1.00	1.00	2.00	2.00	2.00
Records Clerk	2.00	1.50	1.50	1.50	1.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Community Service Officer	2.00	1.50	1.50	1.50	1.00
<b>Total</b>	<b>28.00</b>	<b>28.00</b>	<b>29.00</b>	<b>29.00</b>	<b>28.50</b>

# PROGRAM DETAIL

<b>General Fund</b>	<b>Police</b>	<b>01-05</b>
---------------------	---------------	--------------

## Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>PERSONNEL EXPENSES</u></b>					
01-05-60-1000 Regular Salaries	2,476,592	2,333,838	2,426,000	2,420,000	2,707,000
01-05-60-1500 Part Time Wages	26,631	26,567	43,700	24,900	31,600
01-05-60-2000 Overtime Salaries	249,313	264,248	225,000	225,000	215,000
01-05-60-2100 Overtime Contract Services	34,404	33,309	40,000	35,000	35,000
01-05-60-3050 Other Benefit- Wellness Testing	-	-	7,500	900	3,000
01-05-70-9101 IMRF Contribution	22,997	25,507	28,610	28,500	36,800
01-05-70-9200 FICA Expense	53,056	48,794	52,280	52,000	57,500
01-05-70-9510 Pension Retirement	803,700	850,296	855,000	855,000	959,500
	<u>\$ 3,666,693</u>	<u>\$ 3,582,559</u>	<u>\$ 3,678,090</u>	<u>\$ 3,641,300</u>	<u>\$ 4,045,400</u>
<b><u>CONTRACTUAL SERVICES</u></b>					
01-05-61-2001 Case Reports & Forms	882	540	900	1,200	1,200
01-05-61-2003 Print- Tickets	1,517	2,415	1,500	950	2,000
01-05-61-2005 Print- Field Directory	486	397	450	400	400
01-05-61-2007 Print- Promotional	1,062	2,328	2,500	2,500	2,500
01-05-61-3002 Eq Maint- Audio/Emerg Light	4,798	1,012	2,000	1,000	1,000
01-05-61-3003 Eq Maint- Test-AED, Diu, Etc.	234	-	-	-	-
01-05-61-3005 Eq Maint- CAD/Rec Sys	18,579	-	-	-	-
01-05-61-3008 Eq Maint- Firearms	151	488	500	500	500
01-05-61-3010 Eq Maint- Live Scan	-	497	500	-	500
01-05-61-3012 Eq Maint- Misc Office Eq	497	495	500	100	500
01-05-61-3015 Eq Maint- Ecitation	-	-	500	520	750
01-05-61-3016 Eq Maint- Radar Units	634	280	750	500	500
01-05-61-3018 Eq Maint- BEAST System	1,299	1,299	1,300	2,700	1,500
01-05-61-3021 StarCom Network	11,434	13,943	11,500	11,500	12,240
01-05-61-3030 Eq Maint- Emerg Warning Siren	2,850	2,850	2,850	2,950	3,000
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	12,894	13,200
01-05-61-4008 Prof Svc- In-Car Video	3,245	4,620	6,000	5,500	9,000
01-05-61-4013 Prof Svc- Legal Services	45,395	42,729	42,000	48,000	45,000
01-05-61-4014 Prof Svc- Digital Forensics	4,778	5,286	5,500	5,500	10,600
01-05-61-4015 Prof Svc- Recruit/ Testing	19,477	11,278	23,000	13,000	13,000
01-05-61-4025 Prof Svc- Internet Connection	9,019	11,468	11,500	750	1,500
01-05-61-5506 Data Sys- Software / Licensing	2,242	-	13,000	22,340	32,500
01-05-61-5515 Data Sys- Wireless	6,360	6,814	7,810	7,690	7,370
01-05-61-9005 Cont Svc- Car Wash	-	-	1,200	1,200	1,200
	<u>\$ 151,637</u>	<u>\$ 125,438</u>	<u>\$ 152,760</u>	<u>\$ 145,694</u>	<u>\$ 163,960</u>
<b><u>COMMODITIES</u></b>					
		\$ -			
01-05-62-3001 Maint Mat- BA / AED Supplies	747	770	1,000	1,000	1,000
01-05-62-3007 Maint Mat- Evidence Collection	3,283	2,499	5,000	5,000	5,000
01-05-62-3012 Maint Mat- Ammunition	9,493	9,473	14,000	14,050	14,000
01-05-62-3013 Maint Mat- Safety Equipment	1,430	1,199	1,500	1,500	1,500
01-05-62-3015 Maint Mat- Taser	-	-	9,160	8,080	7,200
01-05-62-3031 Maint Mat- Radios & Equip	-	718	1,000	6,840	13,600
01-05-62-3033 Maint Mat- Misc.	1,372	1,411	1,500	1,500	1,500
01-05-62-3046 Maint Mat- Video Recording Sup	1,209	1,947	1,500	1,500	1,500
	<u>\$ 17,534</u>	<u>\$ 18,017</u>	<u>\$ 34,660</u>	<u>\$ 39,470</u>	<u>\$ 45,300</u>

# PROGRAM DETAIL

<b>General Fund</b>	<b>Police</b>	<b>01-05</b>
---------------------	---------------	--------------

## Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>OTHER CHARGES</u></b>					
01-05-63-1000 Memberships	4,630	4,735	6,000	5,000	5,000
01-05-63-3002 Prof Dev-Certified Courses	28,553	38,766	40,000	40,000	50,000
01-05-63-3004 Prof Dev-NIPAS Training	6,313	6,286	6,500	6,205	6,340
01-05-63-3006 Prof Dev- NEMRT	3,295	2,600	3,000	2,755	3,000
01-05-63-4000 Publications	542	379	300	462	550
01-05-63-6001 Uniform- Body Armor	9,697	11,882	8,500	8,500	6,000
01-05-63-6002 Uniform- Cleaning	12,000	12,500	14,000	13,000	13,000
01-05-63-6004 Uniform- Jacket Replace	1,250	1,704	1,500	1,000	1,000
01-05-63-6005 Uniform- NIPAS	-	-	1,000	1,500	1,000
01-05-63-6006 Uniform- Patches/Insignias	2,776	4,391	1,500	1,500	1,500
01-05-63-6007 Uniform- Replacement	18,967	13,379	11,000	10,000	10,000
01-05-63-8601 Firearm Replacements	1,823	2,009	2,800	2,000	2,000
01-05-63-8602 Minor Equipment	567	2,059	2,000	500	2,000
01-05-63-8603 Officer Personal Safety Eq	-	8,014	3,500	3,500	1,500
01-05-63-8604 Starcom Radios	-	-	13,000	10,129	-
01-05-63-9000 Business Expense	4,493	4,786	5,000	5,000	5,000
01-05-63-9002 Comm Oriented Awareness & Pre	7,237	12,398	10,000	15,500	2,000
01-05-63-9006 Lincolnshire Explorer Post Op	216	6,982	10,000	4,000	7,500
01-05-63-9007 Veh Titles/Plates	524	644	1,000	500	1,000
01-05-63-9009 Officer Testing	554	547	3,500	600	1,000
01-05-80-4000 Equip- Furniture	3,812	2,482	3,000	3,000	1,000
	<b>\$ 107,249</b>	<b>\$ 136,543</b>	<b>\$ 147,100</b>	<b>\$ 134,651</b>	<b>\$ 120,390</b>
<b><u>TRANSFERS</u></b>					
01-05-96-1200 Transfer Out- VMF	162,700	114,325	168,600	168,600	178,160
01-05-96-1700 Transfer Out- E911	7,717	-	-	-	-
	<b>\$ 170,417</b>	<b>\$ 114,325</b>	<b>\$ 168,600</b>	<b>\$ 168,600</b>	<b>\$ 178,160</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 4,113,530</b>	<b>\$ 3,976,882</b>	<b>\$ 4,181,210</b>	<b>\$ 4,129,715</b>	<b>\$ 4,553,210</b>

# PROGRAM APPENDIX

General Fund	Police	01-05
--------------	--------	-------

## Deerfield, Bannockburn, Lincolnshire JETSB

### JETSB Summary

With the transfer from Vernon Hills Dispatch Center to the Deerfield Dispatch Center on July 23, 2019 the Village of Lincolnshire terminated its membership in the Vernon Hills, Libertyville, Lincolnshire Joint Emergency Telephone Systems Board (JETSB), and entered the Deerfield, Bannockburn JETSB—now referred to as the Deerfield, Bannockburn, Lincolnshire JETSB.

As a result of joining the Deerfield, Bannockburn, Lincolnshire JETSB, all 9-1-1 surcharge revenues will be distributed, by the State of Illinois, to the Village of Deerfield to be deposited into the Deerfield, Bannockburn, Lincolnshire JETSB Fund. The JETSB Fund has a separate interest-bearing account, and all 9-1-1 surcharge revenues with interest will be accounted for according to each municipality's jurisdiction where the revenues are collected. Lincolnshire averages \$408,000 in 9-1-1 surcharge revenue annually.

In order to use 9-1-1 revenues, Lincolnshire must request approval from the JETSB to use 9-1-1 surcharge revenue in the satisfaction of allowable expenditures under the Emergency Telephone Systems Act. To date, the Village of Lincolnshire has expended \$125,986.89 in costs to transfer to the Deerfield Dispatch Center. See summary of transition expenses detailed at the end of this section.

### Fiscal Year 2020 Expenses & Revenues

In FY 2020, Lincolnshire will purchase 28 new Motorola APX 6000 Series portable radios. The estimated cost for the radios is \$150,000. Additionally, Lincolnshire will submit for costs for the annual renewal of the Frontline software agreement (\$1,200) and the second installment of the in-car laptop computer lease (\$22,400). The total amount to be requested for 9-1-1 surcharge funds for all three items is \$173,600. This is in addition to the request for reimbursement for police dispatch costs of \$187,922 for FY 2020, which will be paid for from the 9-1-1 surcharge revenue. The projected 1/1/2020 Lincolnshire 9-1-1 Fund Balance is \$79,847. We anticipate \$408,000 in 9-1-1 revenue, and will expend \$361,525. This will result in \$126,322 Fund Balance at the end of Fiscal Year 2020.

# PROGRAM APPENDIX

<b>General Fund</b>	<b>Police</b>	<b>01-05</b>
---------------------	---------------	--------------

## Deerfield, Bannockburn, Lincolnshire JETSB

<b><u>E911 Note:</u></b>		<b><u>Actual 2017</u></b>	<b><u>Actual 2018</u></b>	<b><u>Budget 2019</u></b>	<b><u>Est. 2019</u></b>	<b><u>Budget 2020</u></b>
<b><u>REVENUE</u></b>						
E911 Revenue		\$ 286,035	\$ 411,695	\$ 408,000	\$ 408,000	\$ 408,000
Transfer In		\$ 7,717	\$ -	\$ -	\$ -	
Investment Income		118	145	-	34	-
		<u>\$ 293,870</u>	<u>\$ 411,840</u>	<u>\$ 408,000</u>	<u>\$ 408,034</u>	<u>\$ 408,000</u>
<b><u>EXPENDITURES</u></b>						
Dispatching		\$ 373,060	\$ 350,707	\$ 403,320	\$ 352,500	\$ 187,925
Capital Exp		-	-	-	126,000	173,600
<b>TOTAL DISBURSEMENTS</b>		<u>\$ 373,060</u>	<u>\$ 350,707</u>	<u>\$ 403,320</u>	<u>\$ 478,500</u>	<u>\$ 361,525</u>
Beginning Lincolnshire Cash (Held by JETSB)		\$ 168,370	\$ 89,180	\$ 150,313	\$ 150,313	\$ 79,847
Revenue		\$ 293,870	\$ 411,840	\$ 408,000	\$ 408,034	\$ 408,000
Expenditures		<u>\$ (373,060)</u>	<u>\$ (350,707)</u>	<u>\$ (403,320)</u>	<u>\$ (478,500)</u>	<u>\$ (361,525)</u>
Ending Lincolnshire Cash (Held by JETSB)		<u>\$ 89,180</u>	<u>\$ 150,313</u>	<u>\$ 154,993</u>	<u>\$ 79,847</u>	<u>\$ 126,322</u>

## PROGRAM APPENDIX

General Fund	Police	01-05
--------------	--------	-------

### Deerfield, Bannockburn, Lincolnshire JETSB

Detailed List of 2019 Dispatch Transition Expenditures			
Date	Vendor	Description	Amount
03/14/2019	Village of Deerfield	VPN, Starcom, Phone Lines & New World Implementation	\$24,412.01
04/15/2019	Village of Deerfield	Telephone Adapter, Fingerprint Reader/License, Network Configuration-VPN, Camera PC KNM Switch	\$7,726.62
04/15/2019	Frontline	Frontline Public Safety Modules & Public URL	\$1,198.00
05/07/2019	Radio Comm. & Beyond	Install Vehicle Antennas for Mobile Computers	\$6,160.29
05/21/2019	VAR Technology	1st of 3 year lease for squad laptops	\$22,336.49
05/21/2019	Malko	Install Access Control Server, Card Readers and Firmware for Holding Facility Doors	\$11,062.00
06/12/2019	Radio Comm. & Beyond	Replace & Repair Vehicle Antennas for Squad Radios	\$2,970.80
06/12/2019	Motorola/Radio Comm. & Beyond	2 new portable radios/4 radio antennas	\$10,242.30
06/14/2019	Village of Deerfield	Conversion equipment for Lobby Phone	\$1,084.28
07/08/2019	Radio Comm. & Beyond	2 portable radio antennas	\$130.08
08/02/2019	Village of Deerfield	VPN Set-Up & Licenses, Tyler Configuration & Training	\$9,227.42
08/02/2019	Radio Comm. & Beyond	Programming Corrections, Software & Firmware Updates and 30 Radio Mic Antennas	\$3,131.70
08/28/2019	Village of Deerfield	Warning Siren Migration & Upgrade Starcom P25 Phase Expansion for Lincolnshire	\$20,691.58
09/06/2019	Lund	Conversion of Squad Computer Docks & Equipment	\$5,613.32
<b>TOTAL</b>			<b>\$125,986.89</b>

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Community and Econ Development</b>	<b>01-08</b>
---------------------	---	--------------

## **Function**

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

## **Significant Goals/Objectives**

- Updated Comprehensive Plan: Using the assistance of planning consulting services, update the Village's Comprehensive Plan. The update will focus on specific incorporated and unincorporated properties adjacent to Lincolnshire's boundaries, which have either experienced new development/redevelopment or are ripe for development in the next 10 years. Incorporate the Economic Development Strategic Plan into the Comprehensive Plan.
- Updated Planning/Escrow Fees: Review the Village's planning and escrow fees, survey comparable communities, and develop recommendations for the Village Board's consideration regarding appropriate fee amendments.
- Comprehensive Review of Commercial, Corporate, and Industrial Site Conditions: Begin a phased review of commercial and office/industrial properties for compliance with approved landscape plans, site amenities, and overall site conditions. Contact property owners regarding non-compliances. This is intended to be a multi-year goal.
- Expanded "Express Permit" Program and Implementation of Electronic Plan Review: Given the success of online express permitting, explore opportunities to expand this program to other permits to enhance customer service and improve staff efficiency. Evaluate the cost and feasibility of electronic plan review software within the Village's current enterprise resource planning suite.
- 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.
- 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 regulation amendments for the R1, R2, R2A, and R3 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

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Community and Econ Development</b>	<b>01-08</b>
---------------------	---	--------------

## Significant Goals/Objectives (cont.)

- *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.

## Major Budget Changes

- *Outside Services:* To help achieve one of the primary goals – an updated comprehensive plan –, \$45,000 is budgeted to secure consulting services to facilitate the planning process.
- *Economic Development Incentives:* The Village has economic incentive agreements with Interior Investments and Half Day Brewing. The FY2020 budget figure reflects the Village’s required contribution as part of those agreements.

## Capital Projects

- None

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	444,037	441,848	473,050	472,400	<b>509,730</b>
Contractual Services	203,795	132,641	157,800	99,650	<b>191,450</b>
Commodities	-	-	-	-	-
Other Charges	369,702	539,658	381,350	358,690	<b>370,470</b>
Transfers	4,600	3,290	4,820	4,820	<b>5,090</b>
<b>TOTAL</b>	<b>\$ 1,022,135</b>	<b>\$ 1,117,437</b>	<b>\$ 1,017,020</b>	<b>\$ 935,560</b>	<b>\$ 1,076,740</b>

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Community and Econ Development</b>	<b>01-08</b>
---------------------	---	--------------

## Performance Indicators

Number of Plan Reviews	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Building Consultant	54	35	65	10	33
Building Official	326	288	276	271	295
Code Enforcement	85	84	68	88	86
Elevators	6	13	11	4	8
Village Engineer	293	186	278	256	245
Fire Reviews	126	129	130	120	125
Forestry	2	3	15	0	2
Life Safety	0	1	3	15	5
Planning	73	66	87	76	72
Public Works	0	13	16	0	4
Tree Removals	267	229	265	216	237
Total	1,232	1,047	1,215	1,056	1,112

Additional Indicators	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Zoning Board Development Reviews	6	1	6	5	3
Architectural Review Board Reviews	16	9	15	18	15
Permits Issued*	808	614	846	850	757
No. of Inspections*	1,874	1,355	1,609	1,900	1,710
Valuation (thousands)*	\$ 66,478	\$ 30,818	\$ 25,000	\$ 25,000	\$ 25,000
No. of new Com/Office/ Warehse bldgs.	4	1	1	0	0
No. of new Housing Units	344	14	35	30	16
Sq. Ft. new Com. Bldgs. (thousands)	0	0	0	0	0
Sq. Ft. new Off/Warehse. Bldgs. (thousan	0	186,616	0	0	0

## Staffing (Full Time Equivalents)

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Asst Village Manager/CED Director	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00
Economic Development Coordinator	1.00	1.00	0.00	0.00	0.00
Planning & Development Manager	0.00	0.00	1.00	1.00	1.00
Code Enforcement Inspector	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total	4.50	4.50	4.50	4.50	4.50

# PROGRAM DETAIL

<b>General Fund</b>	<b>Community and Econ Development</b>	<b>01-08</b>
---------------------	---	--------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>PERSONNEL EXPENSES</u></b>					
01-08-60-1000 Regular Salaries	332,708	324,739	351,000	352,500	<b>374,000</b>
01-08-60-1500 Part Time Wages	32,521	36,591	39,500	37,500	<b>39,000</b>
01-08-60-2000 Overtime Salaries	-	-	-	-	-
01-08-70-9101 IMRF Contribution	51,528	53,213	52,680	52,600	<b>65,130</b>
01-08-70-9200 FICA Expense	27,280	27,305	29,870	29,800	<b>31,600</b>
	<u>\$ 444,037</u>	<u>\$ 441,848</u>	<u>\$ 473,050</u>	<u>\$ 472,400</u>	<u>\$ 509,730</u>
<b><u>CONTRACTUAL SERVICES</u></b>					
01-08-61-2000 Printing	-	-	150	-	-
01-08-61-4010 Prof Svc- Elevator Inspections	8,699	7,757	9,000	5,500	<b>9,000</b>
01-08-61-4161 Prof Svc- Bldg- Fire Consult Rev	161,793	115,345	125,000	90,000	<b>120,000</b>
01-08-61-4164 Prof Svc- Engineering Consult Re	31,684	6,984	15,000	2,000	<b>15,000</b>
01-08-61-4167 Prof Svc- PreApplication Exp	113	1,331	1,500	1,000	<b>1,000</b>
01-08-61-5000 Legal Notices	109	176	150	150	<b>150</b>
01-08-61-9000 Outside Services	426	1,048	5,000	1,000	<b>45,000</b>
01-08-61-9098 Cont Svc- Prntng & Publ	972	-	2,000	-	<b>1,300</b>
	<u>\$ 203,795</u>	<u>\$ 132,641</u>	<u>\$ 157,800</u>	<u>\$ 99,650</u>	<u>\$ 191,450</u>
<b><u>OTHER CHARGES</u></b>					
01-08-63-1000 Membership	2,195	1,673	2,800	1,930	<b>1,710</b>
01-08-63-1004 Memb- Visit Lake County	15,000	18,750	20,000	20,000	<b>30,200</b>
01-08-63-1005 Memb- Bus. Devel.	1,455	1,455	1,450	1,460	<b>1,460</b>
01-08-63-3000 Professional Development	4,054	2,975	5,500	4,000	<b>5,500</b>
01-08-63-4000 Publications	426	1,027	500	-	<b>500</b>
01-08-63-7000 Boards & Commissions	-	-	100	-	<b>100</b>
01-08-63-9000 Business Expense	434	1,622	800	200	<b>800</b>
01-08-63-9003 Economic Dev Initiatives	3,464	8,401	10,000	11,000	<b>10,000</b>
01-08-63-9004 Equipment & Clothing	268	120	200	100	<b>200</b>
01-08-63-9501 Economic Dev Incentives	342,407	503,635	340,000	320,000	<b>320,000</b>
	<u>\$ 369,702</u>	<u>\$ 539,658</u>	<u>\$ 381,350</u>	<u>\$ 358,690</u>	<u>\$ 370,470</u>
<b><u>TRANSFERS</u></b>					
01-08-96-1200 Transfer Out- VMF	4,600	3,290	4,820	4,820	<b>5,090</b>
	<u>\$ 4,600</u>	<u>\$ 3,290</u>	<u>\$ 4,820</u>	<u>\$ 4,820</u>	<u>\$ 5,090</u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 1,022,135</b>	<b>\$ 1,117,437</b>	<b>\$ 1,017,020</b>	<b>\$ 935,560</b>	<b>\$ 1,076,740</b>

# 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 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 FY2020 are:

- An increase of \$26,500 in "Professional Services – Miscellaneous" to pay for a consultant that will facilitate an "operational assessment" of a Village department. This assessment is intended to identify the positive aspects of a department's operations and levels of services, as well as area for improvement.
- An increase of \$7,750 in "Data Systems – Internet Connection" to pay for installation and monthly fees associated with fiber connection.
- A decrease of \$15,980 in "Workers Comp". Previously, the Village secured its workers compensation coverage through the Illinois Public Risk Fund. In late 2018, the Village began the transition to self-insuring its workers compensation plan through Municipal Insurance Cooperative Agency (MICA). The Village will formally enroll in MICA effective January 1, 2020, and will result in a reduced annual premium.
- An increase of \$8,730 in "Cont Svc- GIS Services" due to updated aerial imagery and topography.

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Insurance / Common Expense</b>	<b>01-12</b>
---------------------	-----------------------------------	--------------

## Major Budget Changes (cont.)

- Medical insurance premiums through the Village’s pooled insurance program (North Suburban Employee Benefits Cooperative) are to increase 8.0% effective January 1, 2020. All other components of the Village’s employee insurance program (life, dental, vision) are to remain flat or decrease in the coming year.
- A decrease of \$12,000 in “Contractual Services – Downtown Maintenance” as a result of an anticipated reduction in the Village’s portion of common area maintenance fees for the Lincolnshire Marketplace shopping center

## Capital Projects

- None

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	-	-	-	-	-
Contractual Services	1,255,186	1,253,987	1,534,720	1,456,320	<b>1,557,970</b>
Commodities	15,018	16,458	14,400	13,000	<b>13,000</b>
Other Charges	<u>55,686</u>	<u>40,885</u>	<u>82,100</u>	<u>56,100</u>	<u><b>70,000</b></u>
<b>TOTAL</b>	<b>\$ 1,325,890</b>	<b>\$ 1,311,330</b>	<b>\$ 1,631,220</b>	<b>\$ 1,525,420</b>	<b>\$ 1,640,970</b>

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Property/Liability Claims Processed	0	1	4	3	4
Auto Liability Processed	1	1	2	4	2
Workers Compensation Claims Processed	8	1	6	12	6

## Staffing (Full Time Equivalents)

- No staff is funded through this account

# PROGRAM DETAIL

<b>General Fund</b>	<b>Insurance / Common Expense</b>	<b>01-12</b>
---------------------	-----------------------------------	--------------

## Expenditure Detail (1 of 2 pages)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>CONTRACTUAL SERVICES</u></b>					
01-12-61-1000 Telephone	4,894	6,714	6,930	8,120	4,330
01-12-61-1002 Telephone- Cellular	8,926	9,554	10,980	10,810	10,360
01-12-61-1004 Telephone- Pay Phone	88	-	-	-	-
01-12-61-1010 Telephone- Maint	2,088	3,320	1,890	1,895	1,990
01-12-61-2002 Print- Budget, Forms, Misc	800	850	1,350	1,700	1,350
01-12-61-2004 Print- Letterhead Supplies	2,525	2,018	3,500	4,375	3,500
01-12-61-2006 Print- Newsletter	10,885	11,611	11,000	11,000	12,000
01-12-61-3501 Eq Maint- Post Meter Rent	1,224	1,023	700	315	420
01-12-61-4000 Prof Svc- Video Svcs	4,800	4,988	6,000	5,200	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 Svc	53,807	58,058	64,000	60,000	64,000
01-12-61-4016 Prof Svc- Med.Svc/Drug Testing	6,698	6,811	4,000	2,500	4,000
01-12-61-4033 Prof Svc- Strategic Planning	-	-	12,000	-	12,000
01-12-61-4034 Prof Svc- Compensation Study	-	-	30,000	-	30,000
01-12-61-4099 Prof Svc- Miscellaneous	-	-	16,500	23,000	43,000
01-12-61-5503 Data Sys- Internet Connection	6,985	7,982	8,100	8,480	15,850
01-12-61-5507 Data Sys- Software / Licensing	23,065	22,951	26,060	41,080	27,760
01-12-61-6000 Postage	9,478	9,129	9,600	9,600	9,900
01-12-61-7000 Duplicating	3,444	3,186	2,120	3,700	3,600
01-12-61-7001 Duplicating- Lease Copiers	5,571	6,037	-	-	-
01-12-61-8701 Medical Premiums- Health	636,681	647,736	794,000	738,000	794,000
01-12-61-8702 Medical Premiums- Dental	67,395	67,860	70,500	68,000	66,000
01-12-61-8703 Medical Premiums- Life	14,039	12,691	13,800	13,500	16,470
01-12-61-8800 Property/Liability Ins	84,637	93,542	80,840	108,350	84,160
01-12-61-8801 Workers Comp	94,056	96,220	149,600	134,835	133,620
01-12-61-8802 High Excess Liability Pool	19,950	-	-	-	-
01-12-61-8803 HELP- Beach Endorsement	4,876	-	-	-	-
01-12-61-9022 Cont Svc- GIS Services	56,750	67,747	65,070	65,000	73,800
01-12-61-9029 Cont Svc- IT Consult/Sys Mon	55,116	59,513	63,000	59,600	69,300
01-12-61-9109 Cont Svc- Records Mgt & Destru	1,717	1,342	1,500	1,500	1,500
01-12-61-9114 Cont Svc- Emerg. Not. Sys.	6,383	5,940	6,030	5,940	5,940
01-12-61-9118 Cust Svc- Website Consult	4,527	1,188	1,800	1,800	2,070
01-12-61-9124 Cont Svc- Surveillance	-	1,308	1,350	1,350	1,350
01-12-61-9130 Cont Svc- Payroll Processing	11,314	11,085	12,400	11,100	13,700
01-12-61-9140 Cont Svc- Downtown Maint	48,358	28,460	48,000	44,270	36,000
01-12-64-2000 Office Equipment	1,209	2,223	9,200	8,400	7,100
	<u>\$ 1,255,186</u>	<u>\$ 1,253,987</u>	<u>\$ 1,534,720</u>	<u>\$ 1,456,320</u>	<u>\$ 1,557,970</u>

# PROGRAM DETAIL

<b>General Fund</b>	<b>Insurance / Common Expense</b>	<b>01-12</b>
---------------------	-----------------------------------	--------------

## Expenditure Detail (2 of 2 pages)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>COMMODITIES</u></b>					
01-12-62-1000 Office Supplies	15,018	16,458	14,400	13,000	13,000
	\$ 15,018	\$ 16,458	\$ 14,400	\$ 13,000	\$ 13,000
<b><u>OTHER CHARGES</u></b>					
01-12-63-8600 Minor Equip- IPRF Grant Project	11,831	14,212	11,000	13,800	-
01-12-63-9010 Senior Citizen Tax Relief	5,132	4,244	5,000	3,300	3,500
01-12-63-9505 Drone Licensing/ Misc	-	-	1,100	1,000	1,500
01-12-95-3000 Bad Debt	295	362			
01-12-80-3005 Misc Computer Equipment	38,428	22,067	65,000	38,000	65,000
	\$ 55,686	\$ 40,885	\$ 82,100	\$ 56,100	\$ 70,000
<b>TOTAL DISBURSEMENTS</b>	\$ 1,325,890	\$ 1,311,330	\$ 1,631,220	\$ 1,525,420	<b>\$ 1,640,970</b>

# PROGRAM ACTIVITY SUMMARY

General Fund	Public Works – Administration	01-20
--------------	-------------------------------	-------

## **Function**

Public Works-Administration supports management and oversight of all General Fund Public Works functions including Streets & Stormwater, 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**

- **Increase Public Works Social Media Presence:** Create and/or post a minimum of five (5) videos related to Public Works Operations. Increase the amount of Public Works related items on Facebook, Twitter and Village website. Create "Employee Spotlights" to be published in Manager's Notes, Facebook and Twitter. Investigate potential other social media outlets with Administrative Assistant.
- **Increase Use of GIS/Mobile Technology:** Continue to work with GIS representatives to identify and implement ways to utilize GIS technology within Public Works Department with a goal of increasing efficiency. Conduct 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.
- **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

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Public Works – Administration</b>	<b>01-20</b>
---------------------	--------------------------------------	--------------

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	197,408	217,772	205,940	205,650	222,200
Contractual Services	32,033	21,024	36,500	41,050	41,500
Commodities	-	-	-	-	-
Other Charges	9,177	12,047	12,730	12,930	13,130
<b>TOTAL</b>	<b>\$ 238,618</b>	<b>\$ 250,843</b>	<b>\$ 255,170</b>	<b>\$ 259,630</b>	<b>\$ 276,830</b>

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Capital Project Management					
Total Capital Expend. / Capital dollars allocated	86%	87%	87%	79%	100%
Capital Budget carry over from previous year	\$ 811,759	\$ 514,970	\$ 612,500	\$ 1,126,725	\$ -
Sitework Permit Reviews					
Average length to review site-work permits (days)	9	7.9	10.0	7.5	10.0

## Staffing (Full Time Equivalents)

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
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 Engineer	0.75	0.75	0.75	0.75	0.75
Assistant to the Public Works Director	0.00	0.00	0.00	0.00	0.00
Administrative Assistant VH	0.75	0.75	0.00	0.00	0.00
PW-Management Analyst	0.00	0.00	0.75	0.75	0.75
<b>Total</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>

# PROGRAM DETAIL

<b>General Fund</b>	<b>Public Works – Administration</b>	<b>01-20</b>
---------------------	--------------------------------------	--------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>PERSONNEL EXPENSES</u></b>					
01-20-60-1000 Regular Salaries	162,514	181,060	169,000	169,750	<b>179,000</b>
01-20-60-2000 Overtime Salaries	242		1,000	-	<b>1,000</b>
01-20-70-9101 IMRF Contribution	22,671	24,559	22,930	22,900	<b>28,400</b>
01-20-70-9200 FICA Expense	11,981	12,153	13,010	13,000	<b>13,800</b>
	<u>\$ 197,408</u>	<u>\$ 217,772</u>	<u>\$ 205,940</u>	<u>\$ 205,650</u>	<u><b>\$ 222,200</b></u>
<b><u>CONTRACTUAL SERVICES</u></b>					
01-20-61-4018 Prof Svc- Miscellaneous Enginee	28,850	14,086	30,000	35,000	<b>35,000</b>
01-20-61-4019 Prof Svc- NPDES Annual Permit F	1,000	1,000	1,000	1,000	<b>1,000</b>
01-20-61-5000 Legal Notices	819	1,471	1,000	1,500	<b>1,000</b>
01-20-61-9000 Outside Services	1,364	4,467	4,500	3,550	<b>4,500</b>
	<u>\$ 32,033</u>	<u>\$ 21,024</u>	<u>\$ 36,500</u>	<u>\$ 41,050</u>	<u><b>\$ 41,500</b></u>
<b><u>OTHER CHARGES</u></b>					
01-20-63-1000 Memberships	2,683	4,345	4,600	4,800	<b>5,000</b>
01-20-63-2000 Vehicle Allowance	1,125	1,125	1,130	1,130	<b>1,130</b>
01-20-63-3000 Professional Development	3,722	4,547	5,000	5,000	<b>5,000</b>
01-20-63-9000 Business Expenses	576	1,030	1,000	1,000	<b>1,000</b>
01-20-64-2000 Office Equipment	1,071	1,000	1,000	1,000	<b>1,000</b>
	<u>\$ 9,177</u>	<u>\$ 12,047</u>	<u>\$ 12,730</u>	<u>\$ 12,930</u>	<u><b>\$ 13,130</b></u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 238,618</b>	<b>\$ 250,843</b>	<b>\$ 255,170</b>	<b>\$ 259,630</b>	<b>\$ 276,830</b>

# PROGRAM ACTIVITY SUMMARY

General Fund	Public Works – Streets & Stormwater	01-21
--------------	-------------------------------------	-------

## Function

The Public Works-Streets & Stormwater Division is responsible for administering leaf collection; snow and ice control; and maintenance of pavement, street lights, signs, and right-of-way landscaping throughout the Village. The division is also responsible for repair and maintenance of the Village's dedicated public roadway and stormwater management systems consisting of 41 lane-miles of pavement, 34 miles of storm sewers, and 56 detention basins.

## Significant Goals/Objectives

- *Cul-De-Sac Maintenance Plan/Standards*: Create a plan/manual which details the design specifications and maintenance standards for all Village Cul-De-Sacs. If necessary, include provisions in the landscape maintenance contract to ensure Cul-De-Sacs are maintained to standards. Additionally, inventory all Cul-De-Sacs throughout the Village and identify which Cul-De-Sacs are in need of being brought up to standards. Once Cul-De-Sacs are identified, recommend a Capital Project for inclusion into the 10-Year CIP.
- *Complete Drainage Master Plan*: Complete the Village's Stormwater Master Plan which will allow the Village to proactively plan and prepare for current and future extreme rainfall events. The goals and outcomes of Master Plan should incorporate feedback from residents and business owners, assess the Village's existing storm sewer capacity, identify deficiencies, create and prioritize projects for improvements and potentially identify and evaluate funding sources for these future capital improvements.
- *Village Sign Replacement Initiatives*: Take results from identified branding logo initiative and the village sign concepts RFP (Request for Proposals) and make recommendations to the Village Board on updates to all streets signs, street posts, parks signs, light posts, entryway signs and other signage identified in the RFP (Request for Proposal). Include recommendations for all signage within 10-Year Capital Improvement Program.

## Major Budget Changes

Expenditures for 2020 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 2019 budget.

- *Maintenance Materials-Rock Salt*: Account\_01-21-62-4002 is estimated to be over budget by approximately \$13,000 due to increases in pricing from the previous year. The price in 2018 was \$55.61 per ton through the State of Illinois bid compared to \$50.55 from the previous year. The Lake County pricing was \$63.48 per ton as compared to 62.15 from the previous year. There was also an increased number of snow and ice control response events in the 2018-2019 season

## Capital Projects

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

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Public Works – Streets &amp; Stormwater</b>	<b>01-21</b>
---------------------	--	--------------

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	538,062	581,151	529,650	590,200	600,100
Contractual Services	391,177	410,558	472,700	461,180	476,500
Commodities	66,723	71,261	84,300	108,114	112,800
Other Charges	12,848	14,339	13,630	14,030	15,830
Transfers	139,400	98,013	144,510	144,510	152,720
<b>TOTAL</b>	\$ 1,148,210	\$ 1,175,322	\$ 1,244,790	\$ 1,318,034	<b>\$ 1,357,950</b>

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b>Maintain Street Posts and Signs</b>					
Total Village signs / Repaired last year	na	100.0	100.0	100.0	75.0
<b>Maintain Village Streets</b>					
tons of asphalt patching	na	27.2	30.0	30.0	30.0
# of staff pothole repairs	na	82.0	100.0	110.0	75.0
<b>Flood Prevention</b>					
# staff hrs spent on flood prevention	na	556.0	600.0	500.0	550.0
Hours of pump usage	na	960.0	360.0	1000.0	900.0
# of times pumps deployed	na	5.0	3.0	6.0	10.0
<b>Sewer Maintenance</b>					
% of catch basin system cleaned	na	10%	10%	10%	12%
Linier feet of storm sewer lined	na	530.0	550.0	550.0	550.0
Pct. Storm sewer system inspected	10%	10%	12%	12%	12%
# of catch basins repaired	na	34.0	30.0	30.0	40.0
<b>Right-of Way Leaf Collection</b>					
Cubic yards of leaves collected	na	5100.0	5500.0	5500.0	5,500.0
Cost per cubic yard for collection/removal	na	30.2	40.0	40.0	40.0
Annual leaf collection expense	na	154000.0	145000.0	145000.0	145,000.0
<b>Snow and Ice Control</b>					
# of snow events	na	19.0	22.0	26.0	22.0
# of staff hrs spent on snow/ice control	na	1284.0	2000.0	1575.0	1,200.0
Qty of salt used - tons	na	586.2	700.0	872.2	700.0
<b>Customer Service</b>					
Avg time to complete street service request	na	6.8	8.0	6.4	8.0

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Public Works – Streets &amp; Stormwater</b>	<b>01-21</b>
---------------------	--	--------------

## Staffing (Full Time Equivalents)

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
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	0.00	0.00	0.00	0.00	0.00
General Maintenance–Streets/Storm Water	3.00	3.00	3.00	3.00	3.00
Streets/Storm Water Foreman	1.00	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	4.75	4.75	4.75	4.75	4.75

# PROGRAM DETAIL

<b>General Fund</b>	<b>Public Works – Streets &amp; Stormwater</b>	<b>01-21</b>
---------------------	--	--------------

## Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>PERSONNEL EXPENSES</u></b>					
01-21-60-1000 Regular Salaries	390,928	402,405	373,000	394,000	415,200
01-21-60-1500 Part Time Wages	15,296	10,285	16,000	13,800	16,000
01-21-60-2000 Overtime Salaries	30,412	20,679	20,000	21,000	20,000
01-21-60-2100 Overtime Salaries- Snowplowing	11,000	46,928	30,000	60,000	37,000
01-21-70-9101 IMRF Contribution	57,454	66,503	57,070	64,000	74,500
01-21-70-9200 FICA Expense	32,971	34,351	33,580	37,400	37,400
	\$ 538,062	\$ 581,151	\$ 529,650	\$ 590,200	\$ 600,100
<b><u>CONTRACTUAL SERVICES</u></b>					
01-21-61-3000 Equipment Maintenance	831	-	500	-	500
01-21-61-8500 Electric Utilities	14,947	14,824	14,100	9,000	12,500
01-21-61-9006 Cont Svc- Leaf Disp	28,050	34,155	40,000	32,000	36,000
01-21-61-9010 Cont Svc- Leaf Collection	105,000	91,800	105,000	105,000	105,000
01-21-61-9014 Cont Svc- Equip Rental	209	616	500	1,300	2,500
01-21-61-9034 Cont Svc- Misc Disposal	10,670	8,938	10,000	10,000	10,000
01-21-61-9036 Cont Svc- Mosquito Abate	68,860	68,900	68,900	70,280	70,300
01-21-61-9042 Cont Svc- Pkway Restor	2,610	2,982	3,000	2,000	3,000
01-21-61-9044 Cont Svc- Crack Sealing & Preservation	15,340	12,534	35,000	32,950	35,000
01-21-61-9046 Cont Svc- Pavemnt Mkgs	-	-	20,000	20,000	20,000
01-21-61-9060 Cont Svc- Storm Sewer Clean	4,000	2,579	4,000	4,000	4,000
01-21-61-9061 Cont Svc- Storm Sewer Telev	12,897	14,295	15,000	15,000	15,000
01-21-61-9062 Cont Svc- St Light Repairs	1,834	5,822	2,000	100	2,000
01-21-61-9063 Cont Svc- St Repairs	-	-	2,000	2,000	2,000
01-21-61-9064 Cont Svc- St Sweeping	29,923	13,345	20,000	20,000	20,000
01-21-61-9066 Cont Svc- Signal Maint	20,918	30,096	34,700	34,700	34,700
01-21-61-9067 Brick Paver Maint	5,000	4,812	5,000	5,000	5,000
01-21-61-9068 Concrete	7,886	19,674	8,000	8,000	8,000
01-21-61-9070 Pavement Patching	38,572	45,096	40,000	40,000	40,000
01-21-61-9119 Cont Svc- Catch Basin Cleaning	6,000	5,600	5,000	9,850	11,000
01-21-61-9120 Cont Svc- Misc Storm Sewer Repair	7,630	18,250	20,000	20,000	20,000
01-21-61-9121 Cont Svc- Snow/Ice Control- S. Village Green	7,700	8,140	10,000	10,000	10,000
01-21-61-9123 Cont Svc- Detention Basin Maint	2,300	8,100	10,000	10,000	10,000
	\$ 391,177	\$ 410,558	\$ 472,700	\$ 461,180	\$ 476,500

# PROGRAM DETAIL

<b>General Fund</b>	<b>Public Works – Streets &amp; Stormwater</b>	<b>01-21</b>
---------------------	--	--------------

## Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>COMMODITIES</u></b>					
01-21-62-2500 Maint Mat- Yard Waste Refuse Stickers	9,390	7,975	8,000	8,500	9,000
01-21-62-3028 Maint Mat- Pavmnt Marking Mat	430	599	600	600	600
01-21-62-3039 Maint Mat- St Light Accessories	2,332	2,479	2,400	2,400	2,400
01-21-62-3040 Maint Mat- St Maint Equip	1,155	997	900	900	900
01-21-62-3041 Maint Mat- St Sign Materials	6,474	5,996	6,000	6,000	6,000
01-21-62-3042 Maint Mat- Misc	1,048	1,034	1,000	1,000	1,000
01-21-62-3069 Maint Mat- Conservancy Marker	-	490	1,000	-	1,000
01-21-62-3111 R&R- Parkway Restoration	1,980	1,912	2,000	2,000	2,000
01-21-62-3115 R&R- Road Repair	2,212	2,474	2,500	5,000	4,000
01-21-62-3116 R&R- Storm Sewer	4,407	3,963	4,000	4,000	4,000
01-21-62-3117 R&R- Streetscape Restor Mat	3,706	3,343	3,500	5,000	3,500
01-21-62-3502 Const Mat- Concrete	417	249	400	400	400
01-21-62-3504 Const Mat- Gravel & Sand	3,375	2,639	3,000	3,000	3,000
01-21-62-3507 Const Mat- Lumber & Steel	468	444	500	500	500
01-21-62-3510 Const Mat- Storm Sewer	1,202	904	1,000	1,000	1,000
01-21-62-3511 Const Mat- Traffic Safety	1,681	878	1,000	1,000	1,000
01-21-62-4001 Snow/Ice- Anti-Icing Sys Maint	327	1,463	1,500	1,500	1,500
01-21-62-4002 Maint Mat- Rock Salt	24,712	33,422	40,000	53,904	56,000
01-21-62-4003 Snow/Ice- Liquid De-Icing	-	-	5,000	11,410	15,000
01-21-62-4005 Snow/Ice- Plow Cutting Edges	1,408	-	-	-	-
	<u>\$ 66,723</u>	<u>\$ 71,261</u>	<u>\$ 84,300</u>	<u>\$ 108,114</u>	<u>\$ 112,800</u>
<b><u>OTHER CHARGES</u></b>					
01-21-63-2000 Vehicle Allowance	1,125	1,125	1,130	1,130	1,130
01-21-63-3000 Professional Development	2,778	2,764	3,500	3,500	3,500
01-21-63-6000 Uniforms	3,309	3,696	3,500	3,500	5,600
01-21-63-8600 Minor Equipment	2,020	2,960	2,000	2,000	2,000
01-21-63-9000 Business Expenses	491	430	500	500	500
01-21-63-9500 Recycle SWALCO	3,125	3,364	3,000	3,400	3,100
	<u>\$ 12,848</u>	<u>\$ 14,339</u>	<u>\$ 13,630</u>	<u>\$ 14,030</u>	<u>\$ 15,830</u>
<b><u>TRANSFERS</u></b>					
01-21-96-1200 Transfer Out- VMF	139,400	98,013	144,510	144,510	152,720
	<u>\$ 139,400</u>	<u>\$ 98,013</u>	<u>\$ 144,510</u>	<u>\$ 144,510</u>	<u>\$ 152,720</u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 1,148,210</b>	<b>\$ 1,175,322</b>	<b>\$ 1,244,790</b>	<b>\$ 1,318,034</b>	<b>\$ 1,357,950</b>

# PROGRAM ACTIVITY SUMMARY

General Fund	Public Works – Forestry & Parks	01-22
--------------	------------------------------------	-------

## **Function**

The Public Works–Forestry & Parks Division oversees maintenance of eleven Village parks totaling 183 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**

- *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.
- *Parks Tree Removal Projects:* Perform a full assessment of all trees located within the Village’s parks and make recommendations for removals and replacements as necessary.
- 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 2020 are generally expected to be the same or slightly lower for a majority of line items in this operation area. There are no significant budget changes advised for 2020.

- None

## **Capital Projects**

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

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Public Works – Forestry &amp; Parks</b>	<b>01-22</b>
---------------------	--	--------------

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	599,418	589,182	550,230	559,350	<b>608,400</b>
Contractual Services	601,934	611,717	622,980	637,829	<b>679,080</b>
Commodities	43,331	52,409	51,000	53,440	<b>51,500</b>
Other Charges	11,164	12,086	10,730	10,510	<b>13,230</b>
Transfers	<u>106,900</u>	<u>75,189</u>	<u>110,790</u>	<u>110,790</u>	<u><b>117,080</b></u>
<b>TOTAL</b>	<b>\$ 1,362,747</b>	<b>\$ 1,340,583</b>	<b>\$ 1,345,730</b>	<b>\$ 1,371,919</b>	<b>\$ 1,469,290</b>

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b>Review and Issue Tree Removal Permits</b>					
Average days to review permit	25.0	5.8	15.0	11.2	10.0
<b>Natural Areas Maintained</b>					
# of acres of invasive species mgn	620.0	612.0	620.0	600.0	620.0
Avg cost per acre of maintenance	55.6	57.2	60.0	58.0	58.5
<b>Maintain Village Parkways</b>					
# of trees planted	110.0	159.0	200.0	140.0	150.0
# of trees removed- contractual	240.0	375.0	340.0	344.0	350.0
# of trees removed- by staff	21.0	22.0	30.0	25.0	30.0
Trees pruned per 8 year cycle	100%	100%	100%	100%	100%
<b>Operate Spring Lake Beach</b>					
Cost per bather	na	11.4	15.0	13.5	14.0
Average cost per swim day	na	266.4	300.0	271.4	212.5
Beach Revenue / Expenses	na	7,250/26,970	8,500/27,000	8,000/27,000	10,000/27,000
Avg Beach patrons per swim day	na	23.0	15.0	25.0	22.0
Annual cost of operation	na	21970.0	24000.0	22000.0	22,500.0
# of beach days	na	74.0	100.0	80.0	80.0
<b>Customer Service</b>					
Avg days to complete forestry/park	na	10.3	12.0	10.2	10.0

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Public Works – Forestry &amp; Parks</b>	<b>01-22</b>
---------------------	--	--------------

## Staffing (Full Time Equivalents)

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>	<u>Est. 2019</u>	<u>Budget 2020</u>
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	0.00	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	1.00	1.00	1.00	1.00	1.00
General Maintenance–Forestry/Parks	2.00	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	0.00	0.00	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	2.25	2.25	2.25	2.25	2.25
<b>Total</b>	<b>9.125</b>	<b>9.125</b>	<b>9.875</b>	<b>9.875</b>	<b>9.875</b>

# PROGRAM DETAIL

<b>General Fund</b>	<b>Public Works – Forestry &amp; Parks</b>	<b>01-22</b>
---------------------	--	--------------

## Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>PERSONNEL EXPENSES</u></b>					
01-22-60-1000 Regular Salaries	390,930	402,405	373,000	394,000	415,200
01-22-60-1500 Part Time Wages	70,586	62,494	52,000	38,000	49,000
01-22-60-2000 Overtime Salaries	37,306	24,434	35,000	34,000	35,000
01-22-70-9101 IMRF Contribution	63,160	63,963	55,040	57,700	71,000
01-22-70-9200 FICA Expense	37,436	35,886	35,190	35,650	38,200
	\$ 599,418	\$ 589,182	\$ 550,230	\$ 559,350	\$ 608,400
<b><u>CONTRACTUAL SERVICES</u></b>					
01-22-61-3000 Equipment Maintenance	498	138	500	120	500
01-22-61-4023 Prof Svc- Special Rec Dist	72,743	75,878	75,880	72,750	77,380
01-22-61-8000 Gas Utilities	2,391	2,614	3,000	2,300	2,600
01-22-61-8500 Electric Utilities	25,235	24,253	24,000	28,000	26,000
01-22-61-9002 Cont Svc- Athletic Field Maint	11,579	20,000	20,000	19,760	20,000
01-22-61-9003 Cont Svc- Brick Paver Maint	4,655	5,000	5,000	5,000	5,000
01-22-61-9008 Cont Svc- Custodial Parks	1,886	1,865	7,000	7,000	7,000
01-22-61-9014 Cont Svc- Equip Rental	-	692	500	-	500
01-22-61-9017 Cont Svc- Fertilization	6,070	5,070	5,000	5,500	8,000
01-22-61-9034 Cont Svc- Misc Disposal	5,409	4,708	5,000	4,850	5,000
01-22-61-9041 Cont Svc- Pk Irrigation	16,568	11,756	20,000	16,500	20,000
01-22-61-9050 Cont Svc- Plygrnd Surface	4,095	2,960	5,000	5,082	5,000
01-22-61-9056 Cont Svc- Tree Pruning	19,297	19,988	20,000	20,510	20,000
01-22-61-9059 Cont Svc- Sport Ct Maint	6,118	4,300	10,000	8,000	10,000
01-22-61-9073 Lighting Controller Services	2,125	3,513	3,600	3,513	3,600
01-22-61-9075 Park Lighting Maint	9,699	4,735	5,000	5,000	5,000
01-22-61-9079 Hiking, Rec Trail Maint	12,105	14,410	12,000	15,000	15,000
01-22-61-9080 Natural Area Maint	50,460	49,882	50,000	48,000	50,000
01-22-61-9081 EAB Treatments	6,158	8,978	7,000	7,000	7,000
01-22-61-9082 Pest Control	1,055	-	500	500	500
01-22-61-9088 Tree Plantings	-	970	1,000	44	1,000
01-22-61-9089 Tree Removal- Emerg, Haz, Dise:	49,025	49,920	50,000	49,500	50,000
01-22-61-9091 Wildlife Maint	432	959	1,000	-	1,000
01-22-61-9160 Lndscp Maint- Corridor Mowing	23,000	24,025	23,000	24,100	25,000
01-22-61-9161 Lndscp Maint- Cul-de-sac	13,920	12,800	15,000	15,300	25,000
01-22-61-9162 Lndscp Maint- Park & Str Bed	112,228	114,763	112,000	114,000	123,000
01-22-61-9163 Lndscp Maint - VH, S Village Gre	19,131	22,901	19,000	25,000	19,000
01-22-61-9164 Lndscp Maint - Outlot	9,930	10,830	10,000	10,300	10,000
01-22-61-9200 Special Events: Boo Bash	6,346	8,192	5,000	7,000	-
01-22-61-9205 Special Events: Fireworks	30,000	30,000	30,000	30,000	30,000
01-22-61-9210 Special Events: Winter	8,737	6,265	10,000	9,300	-
01-22-61-9215 Special Events: Red,White & Boc	71,040	69,352	68,000	78,900	-
01-22-61-9221 Special Events	-	-	-	-	107,000
	\$ 601,934	\$ 611,717	\$ 622,980	\$ 637,829	\$ 679,080

# PROGRAM DETAIL

<b>General Fund</b>	<b>Public Works – Forestry &amp; Parks</b>	<b>01-22</b>
---------------------	--	--------------

## Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>COMMODITIES</u></b>					
01-22-62-2000 Beach Expenses	4,951	5,000	5,000	2,731	5,000
01-22-62-3011 Maint Mat- Fertilizer/Nutrients	723	1,916	3,000	2,400	3,000
01-22-62-3014 Maint Mat- Seed & Top Soil	5,471	4,561	5,000	4,600	5,000
01-22-62-3018 Maint Mat- Janitorial Supplies	441	918	1,000	9,250	1,000
01-22-62-3021 Maint Mat- Lighting Products	2,167	1,050	2,000	1,600	2,000
01-22-62-3023 Maint Mat- Mulch	1,092	1,704	1,000	1,499	1,000
01-22-62-3026 Maint Mat- Paint & Sup	4,631	3,019	-	500	500
01-22-62-3038 Maint Mat- Spec Events	1,157	843	1,000	-	1,000
01-22-62-3043 Maint Mat- Tennis Crt	2,529	958	2,500	1,560	2,500
01-22-62-3049 Maint Mat- Athletic Fields	7,237	18,669	17,000	16,400	17,000
01-22-62-3055 Maint Mat- Herbicide	1,645	1,973	2,000	1,450	2,000
01-22-62-3056 Maint Mat- Plantings	3,681	3,486	3,500	1,900	3,500
01-22-62-3101 R&R- Landscape Amenities	1,914	2,005	2,000	2,200	2,000
01-22-62-3113 R&R- Playground	859	1,000	1,000	2,500	1,000
01-22-62-3501 Const Mat- Parks	4,833	5,307	5,000	4,850	5,000
	\$ 43,331	\$ 52,409	\$ 51,000	\$ 53,440	\$ 51,500
<b><u>OTHER CHARGES</u></b>					
01-22-63-1000 Memberships	1,080	940	1,000	800	1,000
01-22-63-2000 Vehicle Allowance	1,125	1,125	1,130	1,130	1,130
01-22-63-3000 Professional Development	1,845	2,916	1,500	1,250	1,500
01-22-63-4000 Publications	-	-	100	100	100
01-22-63-6000 Uniforms	3,384	4,135	4,000	3,800	6,500
01-22-63-8600 Minor Equipment	2,687	2,418	2,500	3,000	2,500
01-22-63-9000 Business Expenses	1,043	552	500	430	500
01-22-86-5901 Infr- Bike Path Repairs- Various I	-	-	-	-	-
	\$ 11,164	\$ 12,086	\$ 10,730	\$ 10,510	\$ 13,230
<b><u>TRANSFERS</u></b>					
01-22-96-1200 Transfer Out- VMF	106,900	75,189	110,790	110,790	117,080
	\$ 106,900	\$ 75,189	\$ 110,790	\$ 110,790	\$ 117,080
<b>TOTAL DISBURSEMENTS</b>	\$ 1,362,747	\$ 1,340,583	\$ 1,345,730	\$ 1,371,919	<b>\$ 1,469,290</b>

# PROGRAM ACTIVITY SUMMARY

General Fund	Public Works – Facilities	01-25
--------------	------------------------------	-------

## **Function**

The Public Works-Facilities 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**

- *Security Improvements at the Village Hall and Public Works Facility:* Improve the security at both the Village Hall and Public Works Facility by way of installation of keyless entry.
- Replace the parking lot at the North Park Facility.
- Replace the parking lot at the Public Works Facility.
- Replace flooring in the Village Board Room, Community Room, Downstairs Hall Areas and the Police Department.

## **Major Budget Changes**

- None

## **Capital Projects**

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

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Public Works – Facilities</b>	<b>01-25</b>
---------------------	--------------------------------------	--------------

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	-	-	-	-	-
Contractual Services	98,364	102,842	120,300	163,300	139,520
Commodities	16,338	17,533	19,000	18,000	19,000
Other Charges	3,371	2,997	3,000	3,000	3,000
Transfers	4,600	3,290	4,820	4,820	5,090
<b>TOTAL</b>	<b>\$ 122,673</b>	<b>\$ 126,662</b>	<b>\$ 147,120</b>	<b>\$ 189,120</b>	<b>\$ 166,610</b>

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Maintain Village Hall building					
HVAC Service calls- emergency	n/a	5	n/a	5	0
HVAC Service calls- budgeted	n/a	quarterly insp	quarterly insp	quarterly insp	quarterly insp
Maintain Public Works building					
HVAC Service calls- emergency	n/a	2	n/a	2	0
HVAC Service calls- budgeted	n/a	quarterly insp	n/a	quarterly insp	quarterly insp

## Staffing (Full Time Equivalents)

- No staff is funded through this account

# PROGRAM DETAIL

<b>General Fund</b>	<b>Public Works – Facilities</b>	<b>01-25</b>
---------------------	--------------------------------------	--------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>PERSONNEL EXPENSES</u></b>					
01-25-60-2000 Overtime Salaries	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>CONTRACTUAL SERVICES</u></b>					
01-25-61-3000 Equipment Maintenance	449		500	-	500
01-25-61-9007 Cont Svc- Custodial PW	4,912	5,506	16,000	10,500	12,000
01-25-61-9008 Cont Svc- Custodial VH	23,352	24,913	30,000	25,000	26,000
01-25-61-9019 Cont Svc- Fire Prot Serv	11,293	15,057	12,800	17,300	13,220
01-25-61-9023 Cont Svc- HVAC & Elect Mnt	16,501	17,769	19,000	25,000	19,000
01-25-61-9039 Cont Svc- Door Maint	6,712	12,622	10,000	12,000	27,000
01-25-61-9047 Cont Svc- Pest Control	2,532	2,755	2,500	2,500	2,500
01-25-61-9051 Cont Svc- Pond & Swale Mnt	7,972	9,276	10,000	10,000	11,000
01-25-61-9095 Cont Svc- Building Misc	13,629	4,131	3,000	50,000	5,000
01-25-61-9096 Cont Svc- Electrical	3,252	2,310	3,500	3,500	3,500
01-25-61-9097 Cont Svc- Plumbing	5,585	6,205	5,000	5,000	6,800
01-25-61-9100 Cont Svc- Generator Repairs	-	-	5,000	-	5,000
01-25-61-9200 Cont Svc- VH Fitness Rm Maint	-	-	500	-	500
01-25-61-9203 Cont Svc- Elevator Inspect	2,175	2,298	2,500	2,500	7,500
	\$ 98,364	\$ 102,842	\$ 120,300	\$ 163,300	\$ 139,520
<b><u>COMMODITIES</u></b>					
01-25-62-3002 Maint Mat- Bldg Commodities	2,048	2,086	2,000	2,050	2,000
01-25-62-3018 Maint Mat- Janitorial Sup	2,278	2,557	2,500	2,450	2,500
01-25-62-3021 Maint Mat- Lighting Products	2,264	1,974	2,000	1,970	2,000
01-25-62-3027 Maint Mat- Paper Goods	5,912	6,872	8,000	7,100	8,000
01-25-62-3034 Maint Mat- Safety Supplies	687	600	500	600	500
01-25-62-3118 R&R- Supplies	1,044	1,135	1,000	1,130	1,000
01-25-62-3512 Const Mat- Supplies	2,105	2,309	3,000	2,700	3,000
	\$ 16,338	\$ 17,533	\$ 19,000	\$ 18,000	\$ 19,000
<b><u>OTHER CHARGES</u></b>					
01-25-63-8600 Minor Equipment	2,208	1,989	2,000	2,000	2,000
01-25-63-9000 Business Expenses	1,163	1,008	1,000	1,000	1,000
	\$ 3,371	\$ 2,997	\$ 3,000	\$ 3,000	\$ 3,000
<b><u>TRANSFERS</u></b>					
01-25-96-1200 Transfer Out- VMF	4,600	3,290	4,820	4,820	5,090
	\$ 4,600	\$ 3,290	\$ 4,820	\$ 4,820	\$ 5,090
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 122,673</b>	<b>\$ 126,662</b>	<b>\$ 147,120</b>	<b>\$ 189,120</b>	<b>\$ 166,610</b>

# 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 2020.
- 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 \$2,532,250 to Water Sewer Improvement. This transfer is required to fund proposed Water & Sewer Fund capital projects for 2020. Major projects in 2020 include the proposed 2020 Cross Town Watermain Project. This project is expected to cost \$2.4 million for construction engineering services and physical construction in 2020. Funds are also needed for engineering design in 2020 of Phase III of the Cross Town Watermain project at a cost of \$100,000. Construction for Phase III of the Cross Town Watermain project is estimated to be \$1,592,000 and is slated for 2021.

## **Capital Projects**

- None

# PROGRAM ACTIVITY SUMMARY

<b>General Fund</b>	<b>Debt &amp; Transfers</b>	<b>01-26</b>
---------------------	-----------------------------	--------------

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	474,790	-	-	-	-
Transfers	<u>1,618,384</u>	<u>3,400,000</u>	<u>1,837,591</u>	<u>2,007,250</u>	<u>1,326,180</u>
<b>TOTAL</b>	<b>\$ 2,093,174</b>	<b>\$ 3,400,000</b>	<b>\$ 1,837,591</b>	<b>\$ 2,007,250</b>	<b>\$ 1,326,180</b>

## Performance Indicators

- None

## Staffing (Full Time Equivalents)

- No staff is funded through this account

# PROGRAM DETAIL

<b>General Fund</b>	<b>Debt &amp; Transfers</b>	<b>01-26</b>
---------------------	-----------------------------	--------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>OTHER CHARGES</u></b>					
	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>DEBT</u></b>					
01-26-64-7101 Loan Payments	474,790	-	-	-	-
	\$ 474,790	\$ -	\$ -	\$ -	\$ -
<b><u>TRANSFERS</u></b>					
01-26-96-5100 Transfer Out- General Cap	591,384	2,800,000	825,646	609,940	(1,206,070)
01-26-97-0700 Transfer Out- WS Imp: Cap Proj	1,027,000	600,000	1,011,945	1,397,310	2,532,250
	\$ 1,618,384	\$ 3,400,000	\$ 1,837,591	\$ 2,007,250	\$ 1,326,180
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 2,093,174</b>	<b>\$ 3,400,000</b>	<b>\$ 1,837,591</b>	<b>\$ 2,007,250</b>	<b>\$ 1,326,180</b>

- intentionally left blank -

**WATER & SANITARY  
SEWER FUNDS**

- intentionally left blank -



— VILLAGE OF —  
**L I N C O L N S H I R E**

## **INTRODUCTION: WATER & SANITARY SEWER FUNDS**

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

In 1998, the water system was analyzed by an independent professional engineering consultant. Capital improvements for the next 10 years were recommended to ensure the water supply system continues to operate efficiently, while safely providing quality water to customers. Many of the improvements have been completed, including the construction of a 2 million gallon water reservoir. Major distribution improvements were completed in 2002 with utility replacements along Route 22 completed in 2003 and 2007. The last phase was completed in 2009 when the roads were widened. Completion of a new 30" water transmission main in 2007 was the largest project at a cost of \$5.5 million without the need for rate or tax increases.

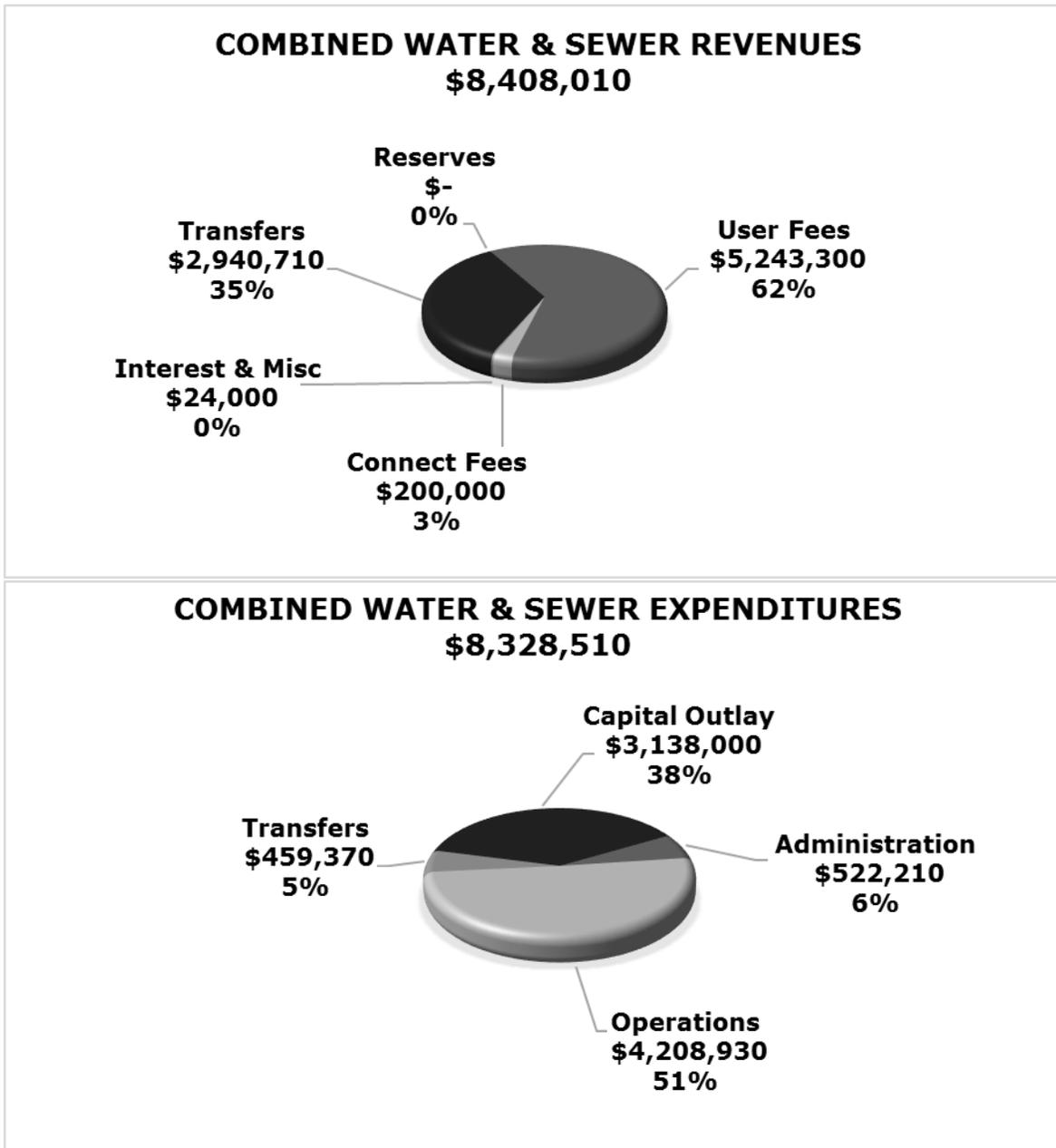
The last of three previously identified watermain replacement projects was completed in 2018 with the Westminster Way Watermain Replacement Project. Since 2015, the Village has invested more than \$4 million in watermain replacement projects in the following areas: Westwood/Fox Trail, Pembroke Drive, 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 now focuses on ensuring the efficient and sustainable operation of the Village water supply system as outlined in the 1998 water system analysis.

The next phase of Village improvements 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. This includes: upsizing key watermains on the east side of town both north and south of Half Day Road; introducing various watermain looping projects; and meeting fire flow demand to subdivisions and schools. The \$1.3 million cross-town watermain between Queens Way and Riverwoods Road was the first completed project of these goals in 2019. The Village also completed a \$250,000 emergency interconnect with Buffalo Grove's water system in 2019 which will provide the Village with an alternate supply of water in the event that Highland Park is unable to supply the Village with water to fill its reservoirs. 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 projects.

In terms of sanitary sewage, the Village completed repairs to five parkway sanitary sewer locations identified as part of the Village's annual televising and sanitary sewer rehabilitation programs in 2019. Each of these repairs were 10-to-15 feet deep. This program – along with 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 annually allocating over \$350,000 for maintenance), internal expenditures for more costly repairs can be kept to a minimum. In turn, the Village’s customer’s cost can be kept economical as the management of inflow and infiltration locations help eliminate the wastewater treatment plant from needlessly treating stormwater that seeps into the sanitary sewer system.

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



# FUNDS SUMMARY: WATER & SANITARY SEWER FUNDS

## Water and Sanitary Sewer Fund (02)

### REVENUES

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Licenses & Fees	4,819,339	4,708,905	5,221,000	4,641,500	5,243,300
Miscellaneous Revenue	22,110	7,428	10,000	12,000	12,000
Other Income	3,326	4,365	4,000	5,300	5,000
Transfer In	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,844,775</b>	<b>\$ 4,720,698</b>	<b>\$5,235,000</b>	<b>\$ 4,658,800</b>	<b>\$ 5,260,300</b>
<b>USE OF RESERVES</b>	<b>\$ 2,203,914</b>	<b>\$ 2,203,914</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>FUNDS AVAILABLE</b>	<b>\$ 7,048,689</b>	<b>\$ 6,924,612</b>	<b>\$5,235,000</b>	<b>\$ 4,658,800</b>	<b>\$ 5,260,300</b>

### EXPENSES

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	769,357	801,057	801,000	767,550	839,260
Contractual Services	3,282,264	3,183,533	3,519,875	3,353,317	3,827,060
Commodities	31,004	43,096	29,050	36,950	27,950
Other Charges	30,331	7,681	35,320	8,570	36,870
Transfer Out	546,500	440,489	849,265	385,140	459,370
<b>TOTAL</b>	<b>\$ 4,659,456</b>	<b>\$ 4,475,856</b>	<b>\$5,234,510</b>	<b>\$ 4,551,527</b>	<b>\$ 5,190,510</b>

## Water and Sanitary Sewer Improvement Fund (07)

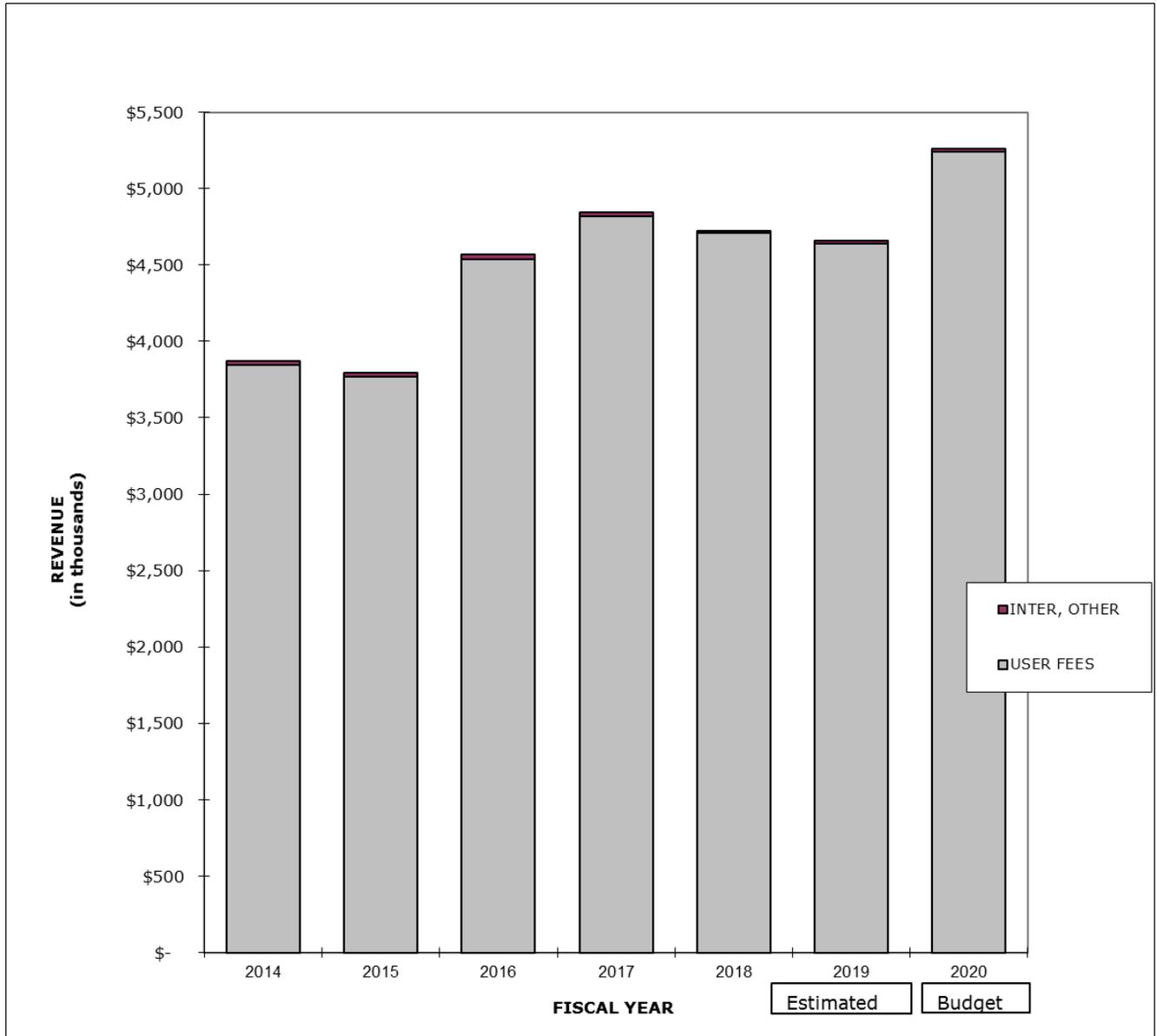
### REVENUES

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Licenses & Fees	1,165,994	-	150,350	280,000	200,000
Miscellaneous Revenue	1,584	-	-	-	-
Other Income	3,392	5,659	7,000	7,250	7,000
Transfer In	1,527,000	1,007,795	1,813,040	1,742,310	2,940,710
<b>TOTAL</b>	<b>\$ 2,697,970</b>	<b>\$ 1,013,454</b>	<b>\$1,970,390</b>	<b>\$ 2,029,560</b>	<b>\$ 3,147,710</b>

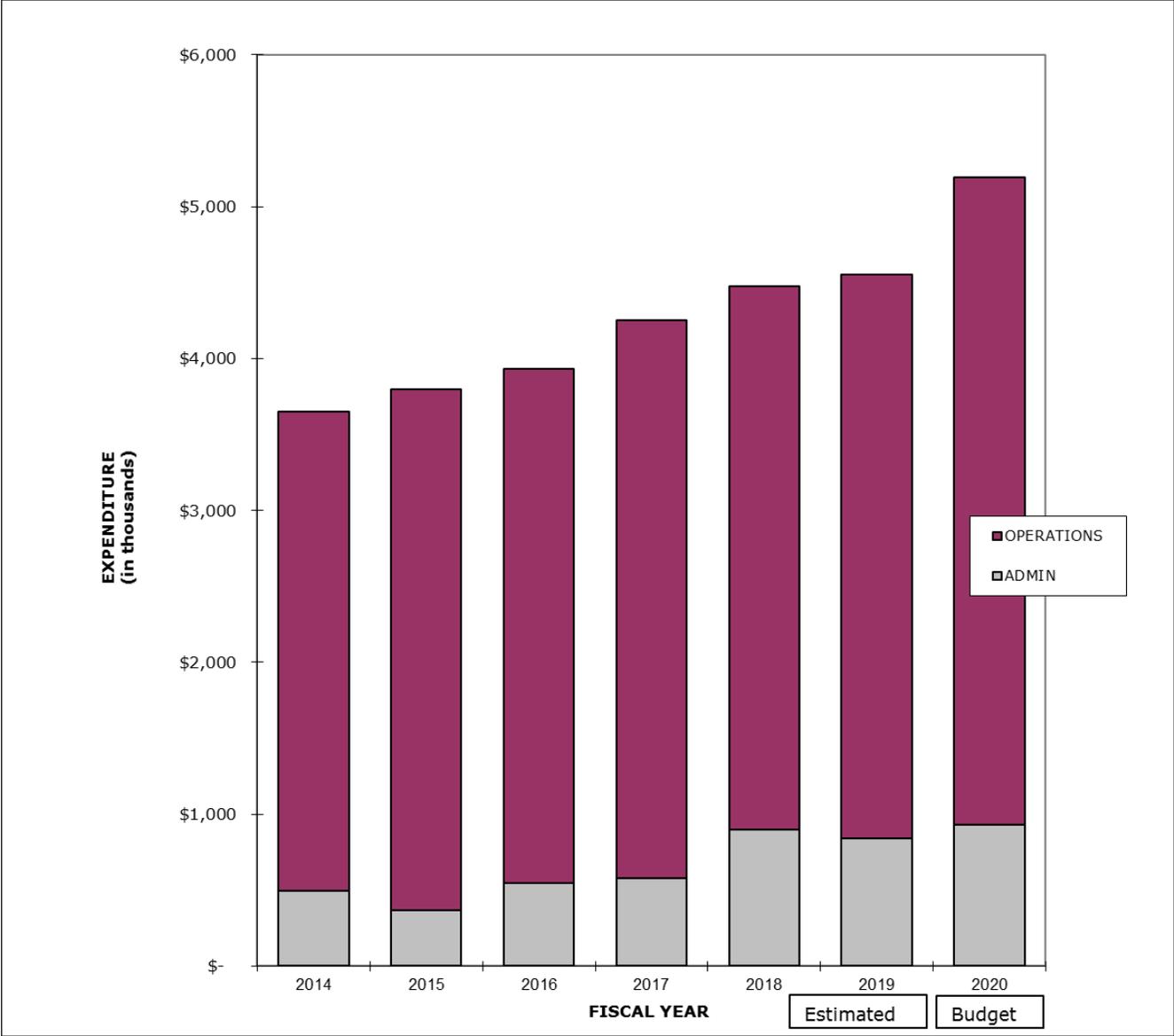
### EXPENSES

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Capital Outlay	\$ 266,823	\$ 223,410	\$2,474,000	\$ 2,134,000	\$ 3,138,000

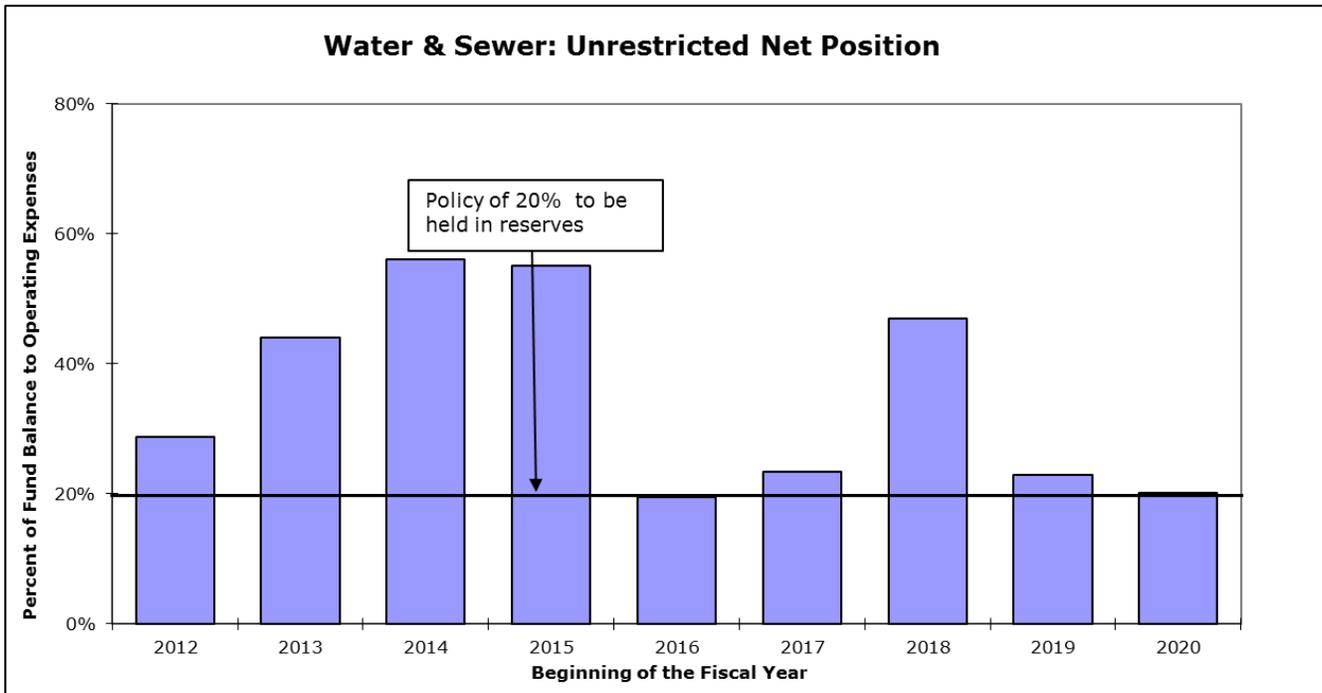
# HISTORICAL REVENUES: WATER & SANITARY SEWER FUND



# HISTORICAL EXPENDITURES: WATER & SANITARY SEWER FUND



# BALANCE HISTORY: WATER & SANITARY SEWER FUND



Over the last eight years, the Water and Sewer Fund balance has shown some fluctuation, but has been consistently above the Village’s minimum reserve policy. The above graph illustrates the relationship between the fund's reserves to operating expenses and debt service. The Village typically uses excess reserves to assist with capital improvement projects.

The level of a municipality's fund balance can determine its ability to withstand unexpected financial emergencies, which may result from natural disaster, revenue shortfalls or steep rises in inflation. It can also determine the ability to accumulate funds for large scale purchases without having to borrow.

Beginning of Fiscal Year	Unrestricted Net Position	Operating Expenses	Ratio
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	\$4,068,061	47%
2019	\$961,613	\$4,206,527	23%
2020	\$964,446	\$4,782,050	20%

# REVENUE DETAIL: WATER & SANITARY SEWER FUND

## Revenue Detail

<u>ACCT DESCRIPTION</u>	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>	<u>Est. 2019</u>	<u>Budget 2020</u>
<b><u>LICENSES &amp; FEES</u></b>					
02-00-75-4180 Water User Fees	2,420,047	2,408,876	2,857,000	2,500,000	<b>2,688,600</b>
02-00-75-4181 Sewer User Fees	2,381,485	2,285,066	2,346,000	2,123,000	<b>2,536,700</b>
02-00-75-4189 New Water Meter	17,807	14,963	18,000	18,500	<b>18,000</b>
	<u>\$ 4,819,339</u>	<u>\$ 4,708,905</u>	<u>\$ 5,221,000</u>	<u>\$ 4,641,500</u>	<b><u>\$ 5,243,300</u></b>
 <b><u>MISCELLANEOUS REVENUE</u></b>					
02-00-90-4410 Sale Of Surplus Property	8,075	-	-	-	-
02-00-90-4430 Other Income	14,035	7,428	10,000	12,000	<b>12,000</b>
	<u>\$ 22,110</u>	<u>\$ 7,428</u>	<u>\$ 10,000</u>	<u>\$ 12,000</u>	<b><u>\$ 12,000</u></b>
 <b><u>OTHER INCOME</u></b>					
02-00-95-4510 Interest Income	3,326	4,365	4,000	5,300	<b>5,000</b>
	<u>\$ 3,326</u>	<u>\$ 4,365</u>	<u>\$ 4,000</u>	<u>\$ 5,300</u>	<b><u>\$ 5,000</u></b>
 <b><u>TRANSFER IN</u></b>					
02-00-98-0700 Transfer In- WSI	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b><u>\$ -</u></b>
<b>TOTAL REVENUES</b>	<b>\$ 4,844,775</b>	<b>\$ 4,720,698</b>	<b>\$ 5,235,000</b>	<b>\$ 4,658,800</b>	<b><u>\$ 5,260,300</u></b>
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	<b>\$ -</b>
<b>TOTAL REVENUES WITH RESERVES</b>	<b>\$ 4,844,775</b>	<b>\$ 4,720,698</b>	<b>\$ 5,235,000</b>	<b>\$ 4,658,800</b>	<b><u>\$ 5,260,300</u></b>

# EXPLANATION OF REVENUE SOURCES: WATER & SANITARY SEWER FUND

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 and Sanitary Sewer Rates**

(All Figures per 1,000 Gallons)	Fiscal Year 2019	Proposed 1/1/2020	% Change	\$ Change
In-Village Water	\$ 6.50	\$6.83	5.00%	\$ 0.33
In-Village Sewer	\$ 6.18	\$6.49	5.00%	\$ 0.31
<b>In-Village Total</b>	<b>\$ 12.68</b>	<b>\$13.31</b>	<b>5.00%</b>	<b>\$ 0.63</b>
Out-of-Village Water	\$ 7.15	\$ 7.51	5.00%	\$ 0.36
Out-of-Village Sewer	\$ 6.80	\$ 7.14	5.00%	\$ 0.34
<b>Out-of-Village Total</b>	<b>\$ 13.95</b>	<b>\$ 14.65</b>	<b>5.00%</b>	<b>\$ 0.70</b>

FY2020 will be the fifth 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.

# PROGRAM ACTIVITY SUMMARY

<b>Water &amp; Sanitary Sewer Fund</b>	<b>Administration</b>	<b>02-01</b>
--	-----------------------	--------------

## 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 2020.
- 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.

## Major Budget Changes

- None

## Capital Projects

- None

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	239,138	252,733	257,670	255,050	274,060
Contractual Services	237,976	232,636	223,245	235,725	245,830
Commodities	1,655	1,819	1,600	-	-
Other Charges	2,325	2,325	2,320	2,320	2,320
Transfer Out	<u>500,000</u>	<u>407,795</u>	<u>801,095</u>	<u>345,000</u>	<u>408,460</u>
<b>TOTAL</b>	<b>\$ 981,094</b>	<b>\$ 897,308</b>	<b>\$1,285,930</b>	<b>\$ 838,095</b>	<b>\$ 930,670</b>

# PROGRAM ACTIVITY SUMMARY

<b>Water &amp; Sanitary Sewer Fund</b>	<b>Administration</b>	<b>02-01</b>
--	-----------------------	--------------

## Performance Indicators

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>	<u>Est. 2019</u>	<u>Budget 2020</u>
No. Accounts Serviced	2,546	2,452	2,593	2,605	2,621
No. Utility Permits	91	56	86	90	90

## Staffing (Full Time Equivalents)

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Budget 2019</u>	<u>Est. 2019</u>	<u>Budget 2020</u>
Village Manager	0.20	0.20	0.20	0.20	0.20
PW-Management Analyst	0.00	0.00	0.25	0.25	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	0.00	0.00	0.00
Assistant Public Works Director	0.00	0.00	0.25	0.25	0.25
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# PROGRAM DETAIL

<b>Water &amp; Sanitary Sewer Fund</b>	<b>Administration</b>	<b>02-01</b>
--	-----------------------	--------------

## Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>PERSONNEL EXPENSES</u></b>					
02-01-60-1000 Regular Salaries	179,717	184,628	189,000	186,900	207,060
02-01-60-1500 Part Time Wages	18,215	22,865	23,700	23,650	15,000
02-01-60-2000 Overtime Salaries	1,144	-	-	-	-
02-01-70-9101 IMRF Contribution	26,003	31,350	28,700	28,400	35,000
02-01-70-9200 FICA Expense	14,059	13,890	16,270	16,100	17,000
	\$ 239,138	\$ 252,733	\$ 257,670	\$ 255,050	\$ 274,060
<b><u>CONTRACTUAL SERVICES</u></b>					
02-01-61-1000 Telephone	11,419	15,667	16,170	18,950	10,100
02-01-61-1002 Telephone- Cellular	9,492	7,458	5,610	5,530	5,300
02-01-61-1003 Telephone- SCADA	-	2,851	3,000	3,810	5,550
02-01-61-1004 Telephone- Pay Phone	10	-	-	-	-
02-01-61-1010 Telephone- Maint	232	369	210	210	220
02-01-61-2002 Print- Budget, Forms, Misc	89	94	145	190	150
02-01-61-2004 Print- Letterhead Supplies	280	224	420	525	420
02-01-61-2006 Print- Newsletter	1,209	1,290	1,220	1,220	1,340
02-01-61-2200 Print- Utility Bill	9,948	8,629	9,000	9,000	9,200
02-01-61-4003 Prof Serv- Audit	11,127	9,883	11,710	10,450	11,100
02-01-61-4013 Prof Serv- Legal Services	13,452	14,515	16,000	15,000	16,250
02-01-61-5503 Data Sys- Internet Connection	2,122	887	890	930	1,760
02-01-61-5507 Data Sys- Software/Licensing	2,543	2,550	2,900	4,650	3,140
02-01-61-6000 Postage	9,478	9,140	9,600	9,600	9,900
02-01-61-7000 Duplicating	383	354	240	370	400
02-01-61-7001 Duplicating- Lease Copiers	619	671	-	-	-
02-01-61-8701 Medical Premiums- Health	50,292	47,215	65,800	66,000	88,000
02-01-61-8702 Medical Premiums- Dental	5,294	5,069	6,400	6,200	7,800
02-01-61-8703 Medical Premiums- Life	1,120	1,012	1,200	1,100	1,200
02-01-61-8800 Property/Liability Ins	35,530	41,734	36,070	48,330	37,560
02-01-61-8801 Workers Comp	41,964	42,667	15,840	14,280	14,150
02-01-61-8802 High Excess Liability Pool	8,901	-	-	-	-
02-01-61-8803 HELP- Beach Endorsement	2,175	-	-	-	-
02-01-61-9001 Contract Svc- Payment Processing	6,655	5,511	6,250	5,200	5,500
02-01-61-9022 Contract Svc- GIS Services	6,306	7,441	6,700	6,700	8,200
02-01-61-9029 Cont Svc- IT Consult/Sys Mon	6,124	6,613	7,000	6,620	7,700
02-01-61-9114 Cont Svc- Emerg. Not. Sys.	709	660	670	660	660
02-01-61-9118 Cust Serv- Website Consult	503	132	200	200	230
	\$ 237,976	\$ 232,636	\$ 223,245	\$ 235,725	\$ 245,830

# PROGRAM DETAIL

<b>Water &amp; Sanitary Sewer Fund</b>	<b>Administration</b>	<b>02-01</b>
--	-----------------------	--------------

## Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>COMMODITIES</u></b>					
02-01-62-1000 Office Supplies	1,655	1,819	1,600	-	-
	\$ 1,655	\$ 1,819	\$ 1,600	\$ -	\$ -
<b><u>OTHER CHARGES</u></b>					
02-01-63-2000 Vehicle Allowance	2,325	2,325	2,320	2,320	2,320
	\$ 2,325	\$ 2,325	\$ 2,320	\$ 2,320	\$ 2,320
<b><u>TRANSFERS</u></b>					
02-01-96-0700 Transfer Out- WS Improv	500,000	407,795	801,095	345,000	408,460
	\$ 500,000	\$ 407,795	\$ 801,095	\$ 345,000	\$ 408,460
<b>TOTAL DISBURSEMENTS</b>	\$ 981,094	\$ 897,308	\$1,285,930	\$ 838,095	<b>\$ 930,670</b>

# PROGRAM ACTIVITY SUMMARY

<b>Water &amp; Sanitary Sewer Fund</b>	<b>Operations</b>	<b>02-02</b>
--	-------------------	--------------

## **Function**

The Water and Sewer Operations Division maintains the potable water supply system and the sanitary sewer collection system of the Village of Lincolnshire. These systems are responsible for the purchase and distribution of approximately 480 million gallons of water to users annually. The Water and Sewer Operations Division installs, reads, tests and repairs all of the water meters used within the Village's water system. Division personnel also maintain and repair water reservoirs, sanitary sewer lift stations, underground piping, hydrants and valves used to deliver the water or collect the sanitary sewer waste. A significant portion of the expenses in the Operation Division are for the purchase of treated Lake Michigan water from the City of Highland Park and the treatment of sanitary sewage by the Lake County Public Works Department.

## **Significant Goals/Objectives**

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

## **Major Budget Changes**

- *Equipment Maintenance-Repair Reservoir/Lift Station:* Account 02-02-61-3007 is estimated to be \$59,000 over budget in 2019 due to the SCADA Master Computer Replacement (\$31,000) and pump replacements at the Birch Lakes and Indian Creek Lift Stations (\$20,000).
- *Highland Park Water Purchase:* The cost to purchase water from City of Highland Park will increase from \$2.433 to \$2.755 per 100 cubic feet of water effective January 1, 2020. This reflects an increase of 13.2% in what the Village pays the City of Highland Park for the wholesale purchase of water.
- *Lake County Sanitary Sewer Charge:* The Village received notice from Lake County the sanitary sewer charge will increase 4% beginning January 1, 2020. The county charge will increase from \$4.08 per 1,000 gallons to \$4.25 per 1,000 gallons.
- *Charges for Water & Sewer Services:* The Village will need to raise the amount charged to water and sewer customers in response to the increased costs coming from Lake County and City of Highland Park

## **Capital Projects**

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

# PROGRAM ACTIVITY SUMMARY

<b>Water &amp; Sanitary Sewer Fund</b>	<b>Operations</b>	<b>02-02</b>
--	-------------------	--------------

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	530,219	548,324	543,330	512,500	565,200
Contractual Services	3,044,288	2,950,897	3,296,630	3,117,592	3,581,230
Commodities	29,349	41,277	27,450	36,950	27,950
Other Charges	28,006	5,356	33,000	6,250	34,550
Transfers	46,500	32,694	48,170	40,140	50,910
<b>TOTAL</b>	<b>\$ 3,678,362</b>	<b>\$ 3,578,548</b>	<b>\$3,948,580</b>	<b>\$ 3,713,432</b>	<b>\$ 4,259,840</b>

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Maintain Valves					
% of water valves exercised	n/a	25%	25%	25%	25%
Utility Concerns					
# of appointments	n/a	337	350	388	355
Maintain Fire Hydrants					
# of fire hydrants repaired or replaced	n/a	25	25	22	20
Maintain Sanitary Sewer System					
% of sewers cleaned & televised or	n/a	10%	10%	10%	10%
Feet of Sanitary sewer lining install	n/a	3,935	3,339	2,743	3,339
Maintain Water delivery					
# of water main breaks	n/a	11	n/a	12	10

## Staffing (Full Time Equivalents)

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Utilities Superintendent	1.00	1.00	1.00	1.00	1.00
General Maintenance – Utilities	4.00	4.00	4.00	4.00	4.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Seasonal Laborer	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>

# PROGRAM DETAIL

<b>Water &amp; Sanitary Sewer Fund</b>	<b>Operations</b>	<b>02-02</b>
--	-------------------	--------------

## Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>PERSONNEL EXPENSES</u></b>					
02-02-60-1000 Regular Salaries	405,511	419,892	418,500	396,000	428,000
02-02-60-1500 Part Time Wages		-	-	-	-
02-02-60-2000 Overtime Salaries	30,984	26,941	30,000	27,000	30,000
02-02-70-9101 IMRF Contribution	61,399	63,926	60,510	57,100	72,200
02-02-70-9200 FICA Expense	32,325	37,565	34,320	32,400	35,000
	\$ 530,219	\$ 548,324	\$ 543,330	\$ 512,500	\$ 565,200
<b><u>CONTRACTUAL SERVICES</u></b>					
02-02-61-3006 Eq Maint- Emerg. Air Packs	195	195	500	500	500
02-02-61-3007 Eq Maint- Rep. Reservoir/Lift St	37,895	38,533	35,000	93,500	35,000
02-02-61-4009 Prof Svcs - Miscellaneous	2,702	4,410	5,000	9,000	39,000
02-02-61-8000 Gas Utilities	3,677	5,086	4,000	3,000	4,000
02-02-61-8500 Electric Utilities	85,556	91,462	85,000	70,000	80,000
02-02-61-9013 Contract Svc- Emerg Rep & Rest	114,039	114,373	68,000	80,000	68,000
02-02-61-9024 Contract Svc- Water Testing	5,504	2,538	3,600	3,600	4,100
02-02-61-9026 Contract Svc- Inst. Calib.	-	-	400	7,600	400
02-02-61-9028 Contract Svc- JULIE	3,691	4,216	4,300	3,947	4,000
02-02-61-9030 Contract Svc- Large Metr Test	2,406	2,602	1,500	3,765	3,500
02-02-61-9102 Infrastructure Painting	8,341	8,450	11,500	-	11,500
02-02-61-9103 Lift Station/ Pump Maint	1,860	1,860	1,900	2,200	2,300
02-02-61-9104 Root Cutting & Televising	37,517	37,842	45,000	45,000	57,000
02-02-61-9105 Sanitary Sewer Emerg Repairs	446	4,702	20,000	5,000	20,000
02-02-61-9106 SCADA System Maint	5,703	7,399	7,000	7,000	8,400
02-02-61-9107 Valve Repair/ Replace	18,060	1,935	25,000	15,000	20,000
02-02-61-9108 Valve Maint. - Reservoir	3,550	3,150	4,000	3,150	4,000
02-02-61-9110 Remote Read Center Maint	2,200	780	14,530	3,530	3,530
02-02-61-9117 Contract Svc- Valve Turning	13,065	12,692	12,400	14,000	12,400
02-02-61-9500 Water Purchase	1,303,987	1,248,097	1,530,200	1,380,000	1,749,800
02-02-61-9600 Sanitary Sewer Charge	1,386,110	1,352,791	1,410,000	1,360,000	1,446,000
02-02-61-9700 Sewer Transmission Fee	7,784	7,784	7,800	7,800	7,800
	\$ 3,044,288	\$ 2,950,897	\$3,296,630	\$ 3,117,592	\$ 3,581,230

# PROGRAM DETAIL

<b>Water &amp; Sanitary Sewer Fund</b>	<b>Operations</b>	<b>02-02</b>
--	-------------------	--------------

## Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>COMMODITIES</u></b>					
02-02-62-3034 Maint Mat- Safety Supplies	-	67	500	500	500
02-02-62-3050 Maint Mat- Chlorine/Comp Gas & Det Solution	1,391	1,889	2,000	-	2,000
02-02-62-3053 Maint Mat- Gravel	4,675	5,483	3,000	3,500	3,000
02-02-62-3057 Maint Mat- JULIE Marking	1,095	678	1,200	1,200	1,200
02-02-62-3058 Maint Mat- Lift Station Cleaning	-	-	-	-	-
02-02-62-3059 Maint Mat- Meter Pit Repair Parts/ Bbox Repair	288	355	1,000	1,000	1,000
02-02-62-3060 Maint Mat- Misc, Hardware, Paint, Paper Goods	1,795	2,707	2,000	2,000	2,000
02-02-62-3062 Maint Mat- Repair Clamps & Fittings	7,946	6,983	4,000	4,000	4,000
02-02-62-3064 Maint Mat- Valve Keys and Small Tools	-	-	-	500	500
02-02-62-3065 Maint Mat- Valve Repair	716	737	750	750	750
02-02-62-3068 Maint Mat- Hydrant Parts & Access	2,670	3,793	3,000	2,500	3,000
02-02-62-3600 Water Meters	8,773	18,585	10,000	21,000	10,000
	\$ 29,349	\$ 41,277	\$ 27,450	\$ 36,950	\$ 27,950
<b><u>OTHER CHARGES</u></b>					
02-02-63-1000 Memberships	903	1,192	800	800	800
02-02-63-3000 Professional Development	300	386	500	550	550
02-02-63-6000 Uniforms	2,725	2,620	2,500	2,500	4,000
02-02-63-8600 Minor Equipment	1,763	70	1,200	1,400	1,200
02-02-63-9000 Business Expenses	2,465	1,088	1,000	1,000	1,000
02-02-81-5003 Hydrant Replacement	19,850	-	27,000	-	27,000
	\$ 28,006	\$ 5,356	\$ 33,000	\$ 6,250	\$ 34,550
<b><u>TRANSFERS</u></b>					
02-02-96-1200 Transfer Out- VMF	46,500	32,694	48,170	40,140	50,910
	\$ 46,500	\$ 32,694	\$ 48,170	\$ 40,140	\$ 50,910
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 3,678,362</b>	<b>\$ 3,578,548</b>	<b>\$3,948,580</b>	<b>\$ 3,713,432</b>	<b>\$ 4,259,840</b>

# PROGRAM ACTIVITY SUMMARY

<b>Water &amp; Sanitary Sewer Improvement Fund</b>	<b>Capital Projects</b>	<b>07-01</b>
--	-------------------------	--------------

## **Function**

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

## **Significant Goals/Objectives**

- Implement Sanitary Sewer Rehabilitation Program: Rehabilitate 2,000 feet of Sanitary Sewer main for 2020.
- Construction of the Riverwoods South Crosstown Watermain 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.

## **Expenditure Summary**

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	<u>266,823</u>	<u>223,410</u>	<u>2,474,000</u>	<u>2,134,000</u>	<u>3,138,000</u>
<b>TOTAL</b>	<b>\$ 266,823</b>	<b>\$ 223,410</b>	<b>\$2,474,000</b>	<b>\$ 2,134,000</b>	<b>\$3,138,000</b>

# PROGRAM ACTIVITY SUMMARY

<b>Water &amp; Sanitary Sewer Improvement Fund</b>	<b>Capital Projects</b>	<b>07-01</b>
--	-------------------------	--------------

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
EDU Connections	350	330	43	49	20

## Staffing (Full Time Equivalents)

- No staff is funded through this account

# PROGRAM DETAIL

<b>Water &amp; Sanitary Sewer Improvement Fund</b>	<b>Capital Projects</b>	<b>07-01</b>
--	-------------------------	--------------

## Revenue Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>LICENSES &amp; FEES</u></b>					
07-00-75-4186 Connection Fees	1,165,994	-	150,350	280,000	200,000
	\$ 1,165,994	\$ -	\$ 150,350	\$ 280,000	\$ 200,000
<b><u>MISCELLANEOUS REVENUE</u></b>					
07-00-90-4430 Other Income	1,584	-	-	-	-
	\$ 1,584	\$ -	\$ -	\$ -	\$ -
<b><u>OTHER INCOME</u></b>					
07-00-95-4510 Interest Income	3,392	5,659	7,000	7,250	7,000
	\$ 3,392	\$ 5,659	\$ 7,000	\$ 7,250	\$ 7,000
<b><u>TRANSFERS</u></b>					
07-00-98-0126 Transfer In- General Fund	1,027,000	600,000	1,011,945	1,397,310	2,532,250
07-00-98-0200 Transfer In- WS Oper Fund	500,000	407,795	801,095	345,000	408,460
	\$ 1,527,000	\$ 1,007,795	\$ 1,813,040	\$ 1,742,310	\$ 2,940,710
<b>TOTAL REVENUES</b>	\$ 2,697,970	\$ 1,013,454	\$ 1,970,390	\$ 2,029,560	\$ 3,147,710
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUNDS AVAILABLE</b>	\$ 2,697,970	\$ 1,013,454	\$ 1,970,390	\$ 2,029,560	\$ 3,147,710

# PROGRAM DETAIL

<b>Water &amp; Sanitary Sewer Improvement Fund</b>	<b>Capital Projects</b>	<b>07-01</b>
--	-------------------------	--------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>CAPITAL OUTLAY</u></b>					
07-01-61-4502 Prof Svc- Corrosion Survey Transmission	6,335	-	-	-	10,500
07-01-61-4503 Prof Serv Eng- Alt Wat Source & Dist Sys Analysis	21,838	29,745	-	-	-
07-01-80-2009 Roof Replacement- East Side Reservoir	-	-	100,000	70,000	-
07-01-80-9900 Loan Payments	-	-	-	-	-
07-01-81-3301 Utility Backhoe (#301)	-	-	-	-	-
07-01-81-3801 ESR Generator Replacement	-	-	175,000	165,000	-
07-01-81-5028 Westminster Watermain Replace Const. Eng.	-	-	1,500	1,500	-
07-01-81-5029 Westminster Watermain Replace Construction	-	20,000	30,000	30,000	-
07-01-81-5030 Crosstown Watermain Design & Bid	-	3,875	2,500	2,500	-
07-01-81-5031 Crosstown Watermain Const. Eng.	-	-	110,000	110,000	-
07-01-81-5032 Crosstown Watermain Construction	-	-	1,300,000	975,000	-
07-01-81-5033 Riverwoods S. Watermain Replace Design & Bid	-	-	120,000	120,000	-
07-01-81-5034 Inter-connection Water Const. Eng.	-	-	35,000	35,000	-
07-01-81-5035 Inter-connection Water Construction	-	-	250,000	275,000	-
07-01-81-5036 Riverwoods S. Watermain Replacement Construction	-	-	-	-	2,300,000
07-01-81-5037 Riverwoods S. Watermain Replacement Const. Eng.	-	-	-	-	100,000
07-01-81-5038 Riverwoods N. Watermain Replacement - Design & Bid	-	-	-	-	100,000
07-01-81-5050 WSR Water Quality Improvements	-	-	-	-	160,000
07-01-81-9002 Hydraulic Water Modeling (Software and Calibration)	-	-	-	-	100,000
07-01-82-5010 Miscellaneous Repairs	126,941	76,176	150,000	150,000	157,500
07-01-82-5101 Eng. Svcs. Sanitary Rehab.	111,709	93,614	100,000	100,000	105,000
07-01-82-5102 Sanitary Sewer Lining Repairs	-	-	100,000	100,000	105,000
	\$ 266,823	\$ 223,410	\$2,474,000	\$ 2,134,000	\$ 3,138,000
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 266,823</b>	<b>\$ 223,410</b>	<b>\$2,474,000</b>	<b>\$ 2,134,000</b>	<b>\$ 3,138,000</b>

# **OTHER FUNDS**

- intentionally left blank -



— V I L L A G E O F —  
**L I N C O L N S H I R E**

## INTRODUCTION: 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:

<b>FUND NUMBER</b>	<b>FUND</b>	<b>PRIMARY REVENUE SOURCE</b>
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
18-01	Park Development Fund	Donations
20-01	Special Service Area (SSA) Sedgebrook	Property Tax Levy

# PROGRAM ACTIVITY SUMMARY

<b>Motor Fuel Tax (MFT) Fund</b>	<b>Public Works</b>	<b>03-01</b>
--------------------------------------	---------------------	--------------

## **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:
  - Brampton Lane (East)
  - Brampton Court
  - Stafford Court
  - Abbey Road

## **Major Budget Changes**

- None

## **Capital Projects**

- For capital projects, please see Capital Improvement Fund pages

## **Fund Balance Projections:**

- As of 1/1/2020 (estimated) \$109,300
- Projected 12/31/2020 (estimated) \$119,000

# PROGRAM ACTIVITY SUMMARY

<b>Motor Fuel Tax (MFT) Fund</b>	<b>Public Works</b>	<b>03-01</b>
--------------------------------------	---------------------	--------------

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	335,000	175,000	175,000	175,000	-
<b>TOTAL</b>	<b>\$ 335,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ -</b>

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Miles of Streets Resurfaced	0.97	0.97	0.90	0.90	1.00

## Staffing (Full Time Equivalent)

- No staff is funded through this account.

# PROGRAM DETAIL

<b>Motor Fuel Tax (MFT) Fund</b>	<b>Public Works</b>	<b>03-01</b>
--------------------------------------	---------------------	--------------

## Revenue Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</u></b>					
03-00-85-4330 Allotments	189,390	197,612	183,820	182,000	184,000
	\$ 189,390	\$ 197,612	\$ 183,820	\$ 182,000	\$ 184,000
<b><u>OTHER INCOME</u></b>					
03-00-95-4510 Interest Income	582	453	500	800	1,000
	\$ 582	\$ 453	\$ 500	\$ 800	\$ 1,000
<b>TOTAL REVENUE</b>	<b>\$ 189,972</b>	<b>\$ 198,065</b>	<b>\$ 184,320</b>	<b>\$ 182,800</b>	<b>\$ 185,000</b>
USE OF RESERVES	\$ 145,028	\$ -	\$ -	\$ -	\$ -
<b>FUNDS AVAILABLE</b>	<b>\$ 335,000</b>	<b>\$ 198,065</b>	<b>\$ 184,320</b>	<b>\$ 182,800</b>	<b>\$ 185,000</b>

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>CAPITAL OUTLAY</u></b>					
03-01-88-5009 Infra- Road Resurfacing	335,000	175,000	175,000	175,000	-
	\$ 335,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 335,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ -</b>

# PROGRAM ACTIVITY SUMMARY

<b>Police Pension Fund</b>	<b>Finance</b>	<b>05-01</b>
----------------------------	----------------	--------------

## 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.
- 2020 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 2019 Property Taxes (payable in FY 2020)

## Capital Projects

- None

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	-	-	-	-	-
Contractual Services	83,113	96,789	92,300	89,900	<b>95,800</b>
Commodities	-	-	-	-	-
Other Charges	<u>1,435,204</u>	<u>1,253,922</u>	<u>1,143,660</u>	<u>1,392,300</u>	<u><b>1,607,000</b></u>
<b>TOTAL</b>	<b>\$ 1,518,317</b>	<b>\$ 1,350,711</b>	<b>\$ 1,235,960</b>	<b>\$1,482,200</b>	<b>\$ 1,702,800</b>

# PROGRAM ACTIVITY SUMMARY

<b>Police Pension Fund</b>	<b>Finance</b>	<b>05-01</b>
----------------------------	----------------	--------------

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Unfunded Liability**	\$5,248,868	\$5,335,420	\$5,400,000	\$6,843,600	\$6,600,000
Funded %- EAN**	80.2%	80.7%	81.5%	76.9%	78.5%
Funded %- PUC** (source IDOI)	90.0%	84.9%	90.4%	81.2%	83.0%
Investment Return (actuarial asset) 12/31	6.7%	3.3%	6.5%	6.5%	6.5%
Investment Return (market value) 12/31	13.8%	-6.5%	7.0%	7.0%	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

<b>Participants</b>	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Active Members	22	21	24	24	24
Normal Retirees	12	14	15	15	15
Disabled Retirees	3	3	2	2	5
Survivors (Widows)	1	1	1	1	1
Terminated/ Separated	2	3	4	4	4
Total	40	42	46	46	49

<b>Participants</b>	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Police Tier 1 Participants**	19	15	15	16	14
Police Tier 2 Participants**	3	6	8	8	10
Total	22	21	23	24	24

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

## Staffing (Full Time Equivalents)

- No staff is funded through this account.

# PROGRAM DETAIL

Police Pension Fund	Finance	05-01
---------------------	---------	-------

## 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.

## Revenue Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>TAXES</u></b>					
05-00-70-4070 Property Tax	-	-	855,000	855,000	959,500
	\$ -	\$ -	\$ 855,000	\$ 855,000	\$ 959,500
<b><u>MISCELLANEOUS REVENUE</u></b>					
05-00-90-4423 Employer Contributions	803,700	850,296	-	-	-
05-00-90-4425 Employee Contributions	215,212	205,423	210,630	232,300	249,300
05-00-90-4430 Other Income	4,263	10,078	-	5,000	5,000
	\$ 1,023,175	\$ 1,065,797	\$ 210,630	\$ 237,300	\$ 254,300
<b><u>OTHER INCOME</u></b>					
05-00-95-4510 Investment Income	2,823,724	(1,409,623)	170,330	389,900	489,000
	\$ 2,823,724	\$ (1,409,623)	\$ 170,330	\$ 389,900	\$ 489,000
<b>TOTAL REVENUE</b>	\$ 3,846,899	\$ (343,826)	\$ 1,235,960	\$ 1,482,200	\$ 1,702,800

# PROGRAM DETAIL

<b>Police Pension Fund</b>	<b>Finance</b>	<b>05-01</b>
----------------------------	----------------	--------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>CONTRACTUAL SERVICES</u></b>					
05-01-61-4001 Prof Serv- Actuary	3,800	4,000	3,600	3,500	3,500
05-01-61-4005 Prof Serv- Bookkeeping	10,920	9,265	11,300	10,000	11,000
05-01-61-4007 Prof Serv- IDOI	3,806	4,075	4,300	4,200	5,000
05-01-61-4013 Prof Serv- Legal Fees	2,673	3,644	4,000	3,000	4,000
05-01-61-4017 Prof Serv- Medical Exams	3,300	2,804	2,000	3,200	2,800
05-01-61-4030 Contract Svc- Banking charges	28	-	1,000	-	-
05-01-61-4031 Contract Svc- Invst Adv & Misc	55,667	70,034	63,000	63,000	66,000
05-01-61-4032 Contract Svc- Fiduciary Ins	2,919	2,967	3,100	3,000	3,500
	\$ 83,113	\$ 96,789	\$ 92,300	\$ 89,900	\$ 95,800
<b><u>OTHER CHARGES</u></b>					
05-01-63-1000 Memberships- IPPFA	795	795	1,600	800	1,000
05-01-63-3000 Professional Development	4,742	5,013	7,000	5,300	6,000
	\$ 5,537	\$ 5,808	\$ 8,600	\$ 6,100	\$ 7,000
<b><u>PENSION BENEFITS</u></b>					
05-01-70-9510 Retirement & Reserves	1,053,166	1,195,747	1,135,060	1,281,000	1,400,000
05-01-70-9530 Refund / Transfer Contributions	376,501	52,367	-	105,200	200,000
	\$ 1,429,667	\$ 1,248,114	\$ 1,135,060	\$ 1,386,200	\$ 1,600,000
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 1,518,317</b>	<b>\$ 1,350,711</b>	<b>\$ 1,235,960</b>	<b>\$ 1,482,200</b>	<b>\$ 1,702,800</b>

# PROGRAM ACTIVITY SUMMARY

<b>Fraud, Drug, and Alcohol Enforcement Fund</b>	<b>Police</b>	<b>11-01</b>
--	---------------	--------------

**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 1/1/2020 (estimated) \$62,000
- Projected 12/31/2020 (estimated) \$0.00

**Expenditure Summary**

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	36,630	6,214	21,210	6,430	11,990
Transfers	-	-	43,500	-	50,000
<b>TOTAL</b>	<b>\$ 36,630</b>	<b>\$ 6,214</b>	<b>\$ 64,710</b>	<b>\$ 6,430</b>	<b>\$ 61,990</b>

## PROGRAM ACTIVITY SUMMARY

Fraud, Drug, and Alcohol Enforcement Fund	Police	11-01
---	--------	-------

### Performance Indicators

- Not Applicable

### Staffing (Full Time Equivalents)

- No staff is funded through this account

# PROGRAM DETAIL

<b>Fraud, Drug, and Alcohol Enforcement Fund</b>	<b>Police</b>	<b>11-01</b>
--	---------------	--------------

## Revenue Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>OTHER INCOME</u></b>					
11-00-80-4281 Fraud Forfeiture Revenue	4,443	-	-	-	-
11-00-80-4283 Alcohol Enforce Rev.	13,902	8,000	-	8,100	-
11-00-80-4285 Drug Forfeiture Revenue	-	751	-	1,400	-
	\$ 18,345	\$ 8,751	\$ -	\$ 9,500	\$ -
<b>TOTAL REVENUE</b>	\$ 18,345	\$ 8,751	\$ -	\$ 9,500	\$ -
USE OF RESERVES	\$ -	\$ -	\$ 64,710	\$ -	\$ 61,990
<b>FUNDS AVAILABLE</b>	\$ 18,345	\$ 8,751	\$ 64,710	\$ 9,500	\$ 61,990

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>OTHER CHARGES</u></b>					
11-05-63-8100 Fraud Forfeiture Exp		2,746	4,530	4,530	-
11-05-63-8300 Alcohol Enforcement Exp.	120	-	11,330	-	11,800
11-05-63-8301 Vehicle	36,510	-	-	-	-
11-05-63-8500 Drug Forfeiture Exp	-	3,468	5,350	1,900	190
	\$ 36,630	\$ 6,214	\$ 21,210	\$ 6,430	\$ 11,990
<b><u>TRANSFERS</u></b>					
11-05-96-5100 Transfer Out- Gen Cap	-	-	43,500	-	50,000
<b>TOTAL DISBURSEMENTS</b>	\$ 36,630	\$ 6,214	\$ 64,710	\$ 6,430	\$ 61,990

# PROGRAM ACTIVITY SUMMARY

<b>Vehicle Maintenance Fund</b>	<b>Public Works</b>	<b>12-01</b>
---------------------------------	---------------------	--------------

## **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**

- 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 Fund pages.

## **Expenditure Summary**

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	130,238	186,560	188,990	192,800	203,100
Contractual Services	119,964	136,049	162,720	146,740	162,400
Commodities	92,477	119,375	119,300	121,130	134,800
Other Charges	7,223	9,655	10,850	7,776	8,750
Transfers	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 349,902</b>	<b>\$ 451,639</b>	<b>\$ 481,860</b>	<b>\$ 468,446</b>	<b>\$ 509,050</b>

# PROGRAM ACTIVITY SUMMARY

<b>Vehicle Maintenance Fund</b>	<b>Public Works</b>	<b>12-01</b>
---------------------------------	---------------------	--------------

## Performance Indicators

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Maintain fleet vehicles					
% of vehicles maintained per Village preventative maintenance	100%	100%	100%	100%	100%
# of fleet work orders	315.0	337.0	330.0	320.0	330.0
Cost per police squad	na	\$ 1,093.00	\$ 1,100.00	\$ 781.00	\$ 1,100.00

## Staffing (Full Time Equivalents)

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
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

# PROGRAM DETAIL

<b>Vehicle Maintenance Fund</b>	<b>Public Works</b>	<b>12-01</b>
-------------------------------------	---------------------	--------------

## Revenue Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b>TRANSFERS</b>					
12-00-98-0100 Transfer In: General Fund	418,200	294,106	433,540	433,540	<b>458,150</b>
12-00-98-0202 Transfer In: WS Oper Fund	<u>46,500</u>	<u>32,694</u>	<u>48,170</u>	<u>40,140</u>	<b><u>50,900</u></b>
	<b>\$ 464,700</b>	<b>\$ 326,800</b>	<b>\$ 481,710</b>	<b>\$ 473,680</b>	<b>\$ 509,050</b>
 <b>TOTAL REVENUE</b>	 <b>\$ 464,700</b>	 <b>\$ 326,800</b>	 <b>\$ 481,710</b>	 <b>\$ 473,680</b>	 <b>\$ 509,050</b>
 <b>USE OF RESERVES</b>	 <b>\$ -</b>				
 <b>FUNDS AVAILABLE</b>	 <b>\$ 464,700</b>	 <b>\$ 326,800</b>	 <b>\$ 481,710</b>	 <b>\$ 473,680</b>	 <b>\$ 509,050</b>

# PROGRAM DETAIL

<b>Vehicle Maintenance Fund</b>	<b>Public Works</b>	<b>12-01</b>
-------------------------------------	---------------------	--------------

## Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>PERSONNEL EXPENSES</u></b>					
12-01-60-1000 Regular Salaries	97,259	140,350	146,000	144,500	154,500
12-01-60-2000 Overtime Salaries	10,180	12,097	10,000	14,600	10,000
12-01-70-9101 IMRF Contribution	14,766	22,898	21,050	21,500	26,000
12-01-70-9200 FICA Expense	8,033	11,215	11,940	12,200	12,600
	\$ 130,238	\$ 186,560	\$ 188,990	\$ 192,800	\$ 203,100
<b><u>CONTRACTUAL SERVICES</u></b>					
12-01-61-3000 Equipment Maintenance	495	1,852	3,000	4,500	3,000
12-01-61-3701 Veh Maint- Truck Rehab	7,093	19,863	20,000	20,000	20,000
12-01-61-8701 Medical Premiums- Health	26,917	25,753	41,600	38,800	44,600
12-01-61-8702 Medical Premiums- Dental	2,950	2,723	3,500	3,340	3,500
12-01-61-8703 Medical Premiums- Life	615	556	600	580	600
12-01-61-8800 Property/Liability Ins	7,351	8,635	7,460	10,000	7,770
12-01-61-8801 Workers Comp	8,682	8,865	10,560	9,520	9,430
12-01-61-8802 High Excess Liability Pool	1,841	-	-	-	-
12-01-61-8803 HELP- Beach Endorsement	450	-	-	-	-
12-01-61-9005 Cont Svc- Car Wash	3,204	928	-	-	-
12-01-61-9014 Cont Svc- Equip Rental	3,179	2,762	2,500	2,500	2,500
12-01-61-9020 Cont Svc- Dealer Repairs	24,824	23,006	30,000	20,000	25,000
12-01-61-9021 Cont Svc- Fuel Tank Maint.	8,127	11,788	15,000	12,000	15,000
12-01-61-9025 Cont Svc- Inspect & Testing	1,991	1,846	2,000	2,000	2,000
12-01-61-9043 Cont Svc- Parts Cleaning	1,170	1,170	1,500	1,500	1,500
12-01-61-9071 Cont Svc- Veh Incident Rep	643	5,038	5,000	5,000	7,500
12-01-61-9101 Cont Svc - Generator Maint & R	20,432	21,264	20,000	17,000	20,000
	\$ 119,964	\$ 136,049	\$ 162,720	\$ 146,740	\$ 162,400
<b><u>COMMODITIES</u></b>					
12-01-62-3034 Maint Mat- Safety Supplies	680	490	500	500	500
12-01-62-3066 Maint Mat- Cleaning Supplie	1,282	1,300	1,300	1,300	1,300
12-01-62-3067 Maint Mat- Shop Supplies	3,498	3,500	3,500	3,500	3,500
12-01-62-3070 Maint Mat- Plow Cutting Edges	-	3,980	4,000	4,000	5,000
12-01-62-5002 Gas	40,474	45,173	50,000	49,580	50,000
12-01-62-5003 Diesel	17,060	18,747	20,000	19,000	20,000
12-01-62-5004 Oil & Antifreeze	3,141	2,999	3,000	3,000	3,000
12-01-62-5005 Commodities/ Consumables	1,494	4,869	1,500	1,500	1,500
12-01-62-5006 Parts	21,338	1,496	28,000	28,000	35,000
12-01-62-5007 Tires	3,510	36,821	7,500	10,750	15,000
	\$ 92,477	\$ 119,375	\$ 119,300	\$ 121,130	\$ 134,800

# PROGRAM DETAIL

<b>Vehicle Maintenance Fund</b>	<b>Public Works</b>	<b>12-01</b>
-------------------------------------	---------------------	--------------

## Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>OTHER CHARGES</u></b>					
12-01-63-1000 Memberships	30	30	250	250	250
12-01-63-3000 Professional Development	1,930	4,263	4,000	3,500	4,000
12-01-63-4000 Publications	3,919	3,680	5,000	2,426	2,000
12-01-63-6000 Uniforms	1,344	1,682	1,600	1,600	2,500
	\$ 7,223	\$ 9,655	\$ 10,850	\$ 7,776	\$ 8,750
<b><u>TRANSFERS</u></b>					
	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	\$ 349,902	\$ 451,639	\$ 481,860	\$ 468,446	\$ 509,050

# PROGRAM ACTIVITY SUMMARY

<b>Park Development Fund</b>	<b>Public Works</b>	<b>18-01</b>
------------------------------	---------------------	--------------

## **Function**

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

## **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 2019 totaling: \$783,850. The receipts are developer donations for the Manors of Whytegate and Lincolnshire Trails subdivisions.
- During Fiscal Year 2019, the Village received the second installment in park donations from 444 Social totaling (\$616,722).
- The FY 2020 Budget reflects a conservative estimate of park donations to be received from new residential construction underway at Lincolnshire Trails and Manors of Whytegate in the amounts of (\$172,670).
- The Park Development budget reflects a transfer in the amount of \$1,044,000 to the General Capital Fund to cover the cost of various park projects in 2020

## **Capital Projects**

- See General Capital Improvement Fund pages.

## **Fund Balance Projections:**

- 01/01/2020: (estimate)      \$2,573,500
- 12/31/2020: (estimate)      \$1,707,600

# PROGRAM ACTIVITY SUMMARY

<b>Park Development Fund</b>	<b>Public Works</b>	<b>18-01</b>
------------------------------	---------------------	--------------

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	62	588,769	-	-	-
Transfers	-	-	991,000	487,375	<b>1,044,000</b>
<b>TOTAL</b>	<b>\$ 62</b>	<b>\$ 588,769</b>	<b>\$ 991,000</b>	<b>\$ 487,375</b>	<b>\$ 1,044,000</b>

## Performance Indicators

- None

## Staffing (Full Time Equivalents)

- No staff is funded through this account

# PROGRAM DETAIL

<b>Park Development Fund</b>	<b>Public Works</b>	<b>18-01</b>
------------------------------	---------------------	--------------

## Revenue Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>OTHER INCOME</u></b>					
18-00-85-4315 Park Grants	-	-	-	-	-
18-00-90-4420 Park Donations	1,514,978	1,168,032	616,000	775,600	172,670
18-00-90-4430 Other Income	-	240	-	-	-
18-00-95-4510 Interest Income	1,527	7,383	8,500	8,250	5,500
	<u>\$ 1,516,505</u>	<u>\$ 1,175,655</u>	<u>\$ 624,500</u>	<u>\$ 783,850</u>	<u>\$ 178,170</u>
<b>TOTAL REVENUE</b>	<b>\$ 1,516,505</b>	<b>\$ 1,175,655</b>	<b>\$ 624,500</b>	<b>\$ 783,850</b>	<b>\$ 178,170</b>
USE OF RESERVES	\$ -	\$ -	\$ 366,500	\$ -	\$ 865,830
<b>FUNDS AVAILABLE</b>	<b>\$ 1,516,505</b>	<b>\$ 1,175,655</b>	<b>\$ 991,000</b>	<b>\$ 783,850</b>	<b>\$ 1,044,000</b>

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>OTHER CHARGES</u></b>					
18-01-86-1104 Balzer Park- Tennis Court Replacement		66,127	-	-	-
18-01-86-4420 North Park Athletic Field Relamping		29,351	-	-	-
18-01-86-9901 Misc Park Improvements	62	233,728	-	-	-
18-01-86-9902 Rt. 22 Ped Bridge Improvements	-	259,563	-	-	-
	<u>\$ 62</u>	<u>\$ 588,769</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>TRANSFERS</u></b>					
18-01-96-5100 Transfer Out: General Cap	-	-	991,000	487,375	1,044,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 991,000</u>	<u>\$ 487,375</u>	<u>\$ 1,044,000</u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 62</b>	<b>\$ 588,769</b>	<b>\$ 991,000</b>	<b>\$ 487,375</b>	<b>\$ 1,044,000</b>

# PROGRAM ACTIVITY SUMMARY

<b>Special Service Area (SSA) Fund</b>	<b>Finance</b>	<b>20-01</b>
--	----------------	--------------

## **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.
- Review rate of return related to reserve funds (presently Natixis)

## **Major Budget Changes**

- None

## **Capital Projects**

- None

## **Expenditure Summary**

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
Personnel Expenses	-	-	-	-	-
Contractual Services	6,055	7,386	23,500	5,000	<b>16,620</b>
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	<u>1,149,912</u>	<u>1,149,756</u>	<u>1,161,570</u>	<u>1,161,565</u>	<u><b>1,164,070</b></u>
<b>TOTAL</b>	<b>\$ 1,155,967</b>	<b>\$ 1,157,142</b>	<b>\$ 1,185,070</b>	<b>\$1,166,565</b>	<b>\$ 1,180,690</b>

## PROGRAM ACTIVITY SUMMARY

Special Service Area (SSA) Fund	Finance	20-01
------------------------------------	---------	-------

### Performance Indicators

- None

### Staffing (Full Time Equivalents)

- No staff is funded through this account

# PROGRAM DETAIL

<b>Special Service Area (SSA) Fund</b>	<b>Finance</b>	<b>20-01</b>
--	----------------	--------------

## Revenue Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>TAXES</u></b>					
20-00-70-4070 Property Tax	1,162,539	1,162,383	1,164,070	1,164,070	1,159,690
	\$ 1,162,539	\$ 1,162,383	\$ 1,164,070	\$ 1,164,070	\$ 1,159,690
<b><u>OTHER INCOME</u></b>					
20-00-90-4430 Other Income	-	-	-	-	-
20-00-95-4510 Interest Income	19,448	21,496	21,000	21,300	21,000
	\$ 19,448	\$ 21,496	\$ 21,000	\$ 21,300	\$ 21,000
<b>TOTAL REVENUE</b>	<b>\$ 1,181,987</b>	<b>\$ 1,183,879</b>	<b>\$ 1,185,070</b>	<b>\$ 1,185,370</b>	<b>\$ 1,180,690</b>
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUNDS AVAILABLE</b>	<b>\$ 1,181,987</b>	<b>\$ 1,183,879</b>	<b>\$ 1,185,070</b>	<b>\$ 1,185,370</b>	<b>\$ 1,180,690</b>

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>CONTRACTUAL SERVICES</u></b>					
20-01-61-4000 Professional Services	6,055	7,386	23,500	5,000	16,620
	\$ 6,055	\$ 7,386	\$ 23,500	\$ 5,000	\$ 16,620
<b><u>CAPITAL OUTLAY</u></b>					
20-01-64-7100 Bond Payment	1,149,912	1,149,756	1,161,570	1,161,565	1,164,070
	\$ 1,149,912	\$ 1,149,756	\$ 1,161,570	\$ 1,161,565	\$ 1,164,070
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 1,155,967</b>	<b>\$ 1,157,142</b>	<b>\$ 1,185,070</b>	<b>\$ 1,166,565</b>	<b>\$ 1,180,690</b>

# **CAPITAL IMPROVEMENT PROGRAM**

- intentionally left blank -



— VILLAGE OF —  
**L I N C O L N S H I R E**

## **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**

### **Watermain Replacement and Distribution System Looping:**

1. Replace failing watermain with a history of at least three documented main breaks resulting from corrosion within 1000 feet of pipe.
2. Install new or replace existing watermains with larger diameter mains throughout the Village where applicable. Watermains 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" watermains with larger diameter mains to improve system performance during watermain 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 watermain breaks or watermain 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 Inspect 3,000 –4,000 linear feet of Storm Sewers annually in conjunction with future road replacement projects.
2. Rehabilitate approximately 1,000 ft. of the storm sewer system annually to extend the useful lives of “fair” condition storm sewers in order to save money on future 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 stormwater Best Management Practices (BMPs) to improve local private property drainage issues. The Stormwater 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 watermain improvements.

Implement alternatives to storm sewer installation that would reduce the cost of drainage improvements. These alternatives may include stormwater 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 stormwater 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 stormwater 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**

1 2 3 4 5 6 7 8 9 10

Fund	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	Fiscal Year 2029	10-Year Total
Facilities	\$390,000	\$637,500	\$430,000	\$240,000	\$340,000	\$350,000	\$495,000	\$440,000	\$210,000	\$200,000	\$305,000	\$3,647,500
Equipment	\$125,000	\$176,672	\$193,000	\$160,000	\$157,000	\$138,000	\$73,000	\$220,000	\$125,000	\$195,000	\$270,000	\$1,707,672
Furniture & Fixtures	\$0	\$30,000	\$80,000	\$12,000	\$20,000	\$12,000	\$70,000	\$90,000	\$18,000	\$20,000	\$20,000	\$372,000
Infrastructure-Storm Sewer	\$667,000	\$560,000	\$262,000	\$170,000	\$115,000	\$180,000	\$95,000	\$370,000	\$430,000	\$200,000	\$200,000	\$2,582,000
Infrastructure-Water	\$2,024,000	\$2,052,500	\$1,822,500	\$889,000	\$2,242,000	\$2,096,000	\$2,375,000	\$1,703,000	\$946,000	\$933,000	\$1,100,000	\$16,159,000
Infrastructure-Sanitary	\$350,000	\$367,500	\$385,875	\$485,169	\$507,927	\$446,699	\$469,033	\$542,485	\$698,864	\$425,332	\$444,724	\$4,773,608
Infrastructure-Parks & Paths	\$1,041,000	\$950,000	\$417,000	\$729,000	\$354,000	\$246,000	\$290,000	\$415,000	\$250,000	\$295,000	\$280,000	\$4,226,000
Infrastructure-Roadways	\$702,500	\$567,500	\$1,127,020	\$840,780	\$695,082	\$769,842	\$632,500	\$507,500	\$682,500	\$550,000	\$575,000	\$6,947,724
Vehicle Replacement	\$105,000	\$150,000	\$450,000	\$570,000	\$330,000	\$395,000	\$350,000	\$525,000	\$350,000	\$215,000	\$225,000	\$3,560,000
Miscellaneous Capital	\$37,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$5,441,500</b>	<b>\$5,491,672</b>	<b>\$5,167,395</b>	<b>\$4,095,949</b>	<b>\$4,761,009</b>	<b>\$4,633,541</b>	<b>\$4,849,533</b>	<b>\$4,812,985</b>	<b>\$3,710,364</b>	<b>\$3,033,332</b>	<b>\$3,419,724</b>	<b>\$43,975,504</b>



**Equipment Fund-Capital**

Approved Budget

Replacement Schedule	Acct. #	Project Name
07	07-tbd	Small Equipment Replacement
51	51-tbd	Police
51	51-05-80-3011	Police
51	51-05-80-3013	Police
51	51-12-80-9011	Administration
51	51-12-80-3500	Medium Equipment Replacement
51	51-21-80-3261	Medium Equipment Replacement
51	51-21-80-3262	Medium Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-tbd	Large Equipment Replacement
51	51-21-80-3320	Large Equipment Replacement
51	51-21-80-3325	Large Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-21-80-3405	Large Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-21-80-3417	Medium Equipment Replacement
51	51-21-80-3418	Medium Equipment Replacement
51	51-tbd	Large Equipment Replacement
51	51-21-80-3509	Large Equipment Replacement
51	51-21-80-3600	Large Equipment Replacement
51	51-21-80-3700	Medium Equipment Replacement
51	51-21-80-3701	Medium Equipment Replacement
51	51-21-80-3704	Large Equipment Replacement
51	51-21-80-3720	Medium Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-21-80-3706	Medium Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-21-80-3708	Medium Equipment Replacement
51	51-21-80-3709	Large Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-21-80-3712	Large Equipment Replacement
51	51-21-80-3713	Medium Equipment Replacement
51	51-tbd	Small Equipment Replacement
51	51-21-80-3720	Medium Equipment Replacement
51	51-tbd	Small Equipment Replacement
51	51-21-80-3800	Small Equipment Replacement
51	51-tbd	Small Equipment Replacement
51	51-tbd	Small Equipment Replacement
51	51-tbd	Toro Groundmaster Conversion
51	51-tbd	Small Equipment Replacement
51	51-tbd	Small Equipment Replacement
51	51-tbd	Small Equipment Replacement
51	51-21-80-3803	Small Equipment Replacement
51	51-21-80-3304	Small Equipment Replacement
51	51-21-80-3802	Small Equipment Replacement
51	51-tbd	Small Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-tbd	Medium Equipment Replacement
51	51-21-80-3267	Medium Equipment Replacement
51	51-21-80-3804	Small Equipment Replacement
51	51-05-80-3017	Facilities Improvement - Police
51	51-20-80-3017	Facilities Improvement - PWF
51	51-tbd	Trailer mounted generator
51	51-tbd	Medium Equipment Replacement

Brief Description	Equip #	Year End Projection	Fiscal Year 2019
Misc. Wheel Balancer			
Equip- Radar Units			
Equip- AED			
Livescan Electronic Fingerprint System			
VH Document Management System			
Asphalt Repair Hot Box			
Trailer (blue) # 261	261		
Trailer (Wells Cargo) # 262	262		
Trailer (Dynaweld) # 263	263		
Trailer (Wells Cargo) # 264	264		
Trailer (Conkhrite 4000) # 265	265		
Tractor (Kubota mini-excavator) # 316	316		
Tractor JCB Highbred skidsteer # 320	320	\$90,000	\$90,000
Fork Lift Nissan # 325	325		
Turf Maint. Mower 72" Riding	516		
Turf Maint. Mower 62" Riding	513		
Leaf Machine (14 Yard ) # 405	405		
Machine - Toro Groundmaster 7200 Z-Turn Mower - 72" De	516		
Machine - Toro Groundmaster 7200 Z-Turn Mower - 62" De	513		
Utility Cart (Bobcat) # 417	417		
Utility Cart (Club Car) # 418	418		
Sewer Flusher # 502	502		
Mower w/ Conversion (Toro 7210) # 509	509		
Chipper # 600	600		
Utility Cart (Kubota RTV 1100) # 700	700		
Turf Maint. Topdresser (TURFCO 85460) # 701	701		
Tractor (Kubota L5740) # 704	704		
Trailer Equipment - Tapco Message Board	New		
Misc. Portable Message Board (Ver-mac) # 705	705		
Utility Cart (Workman MDX) # 706	706		
Turf Maint. Riding Mower (Toro 3505D) # 707	707		
Turf Maint. Infield Machine (Toro Sandpro 540) # 708	708		
Tractor (Kubota Mini-loader) # 709	709		
Turf Maint. Slit Seeder (Befco) # 711	711		
Turf Maint. Aerator (Wiedenmann) # 712	712		
Turf Maint. Aerator (Ryan 544317) # 713	713		
Misc. Concrete Saw # 736	736		
Misc. Messag Board (new)	New		
Misc. Pressure Washer	1		
Misc. Tire Changer			
Chipper cap			
Patch wagon			
Polar Trac System For Existing Toro Groundmaster	New		
Backhoe Bucket Scale	New		
6" pump			
4" pump			
Shop air compressor			
Loader bucket scale	New	\$10,000	\$10,000
Small roller	New	\$20,000	\$20,000
Brine Maker	New		
Fuel system replacement			
Trailer - Wells Cargo Emergency Response	266		
Tractor Implement - Lely Fertilizer Spreader	710		
Trailer Equipment - Ingersoll Rand Air Compressor	304		
Trailer Equipment - AG Systems 1,000 Gallon Water Wag	503		
Trailer - Light Equipment Transport (replaces easement ma	267		
Shop Equipment - Diagnostic Scan Tool			
New Scanner/Copier		\$5,000	\$5,000
New Scanner/Copier			
Trailer mounted generator	New		
600 Gallon Water Wagon	501		

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	Fiscal Year 2029	10 Year Total
					\$10,000					\$10,000
										\$0
\$12,172										\$12,172
										\$0
\$20,000										\$20,000
	\$7,000									\$7,000
		\$20,000								\$20,000
				\$20,000						\$20,000
					\$15,000					\$15,000
							\$10,000			\$10,000
	\$75,000									\$75,000
										\$0
			\$15,000						\$100,000	\$115,000
										\$0
										\$0
			\$92,000							\$92,000
				\$25,000						\$25,000
				\$25,000						\$25,000
\$20,000					\$28,000					\$48,000
\$12,000				\$15,000				\$15,000		\$42,000
						\$185,000				\$185,000
		\$50,000								\$50,000
	\$40,000									\$40,000
		\$25,000								\$50,000
		\$20,000								\$20,000
	\$46,000									\$46,000
								\$25,000		\$25,000
\$15,000				\$28,000						\$28,000
							\$30,000			\$30,000
			\$15,000							\$15,000
							\$85,000			\$85,000
					\$20,000					\$20,000
		\$35,000								\$35,000
			\$15,000							\$15,000
				\$15,000						\$15,000
				\$10,000						\$10,000
				\$10,000						\$10,000
							\$30,000			\$30,000
	\$25,000									\$25,000
		\$10,000								\$10,000
										\$0
										\$0
										\$15,000
									\$25,000	\$25,000
\$75,000										\$75,000
							\$50,000			\$50,000
								\$25,000		\$25,000
								\$10,000		\$10,000
								\$25,000		\$25,000
								\$15,000		\$15,000
\$7,500										\$7,500
\$15,000									\$15,000	\$30,000
										\$0
							\$15,000			\$15,000
							\$20,000			\$20,000
			\$10,000							\$10,000

<b>GRAND TOTAL</b>			<b>\$125,000</b>	<b>\$125,000</b>	<b>\$176,672</b>	<b>\$193,000</b>	<b>\$160,000</b>	<b>\$157,000</b>	<b>\$138,000</b>	<b>\$73,000</b>	<b>\$220,000</b>	<b>\$125,000</b>	<b>\$195,000</b>	<b>\$270,000</b>	<b>\$1,707,672</b>
--------------------	--	--	------------------	------------------	------------------	------------------	------------------	------------------	------------------	-----------------	------------------	------------------	------------------	------------------	--------------------



**Infrastructure: Storm Sewer Improvements-Capital**

1 2 3 4 5 6 7 8 9 10

Project Location	Acct. #	Project Name
	51 51-21-84-5110	Infrastructure - Storm Sewer
	51 51-tbd	Storm Sewer Improvement
	51 51-21-84-5135	Storm Sewer Improvement
Various Locations	51 51-21-84-6501	Detention Basin Engineering
Various Locations	51 51-21-84-5115	Detention Basin Construction
54-78 Lincolnshire	51 51-21-84-5113	Storm Sewer Improvement
12 Queensway	51 51-21-84-5116	Storm Sewer Improvement
Lincolnshire Creek and Coventry South	51 51-21-84-5114	Storm Sewer Improvement
Lincolnshire Creek and Coventry South	51 51-21-84-5117	Storm Sewer Improvement
Lincolnshire Creek and Coventry South	51 51-21-84-5118	Storm Sewer Improvement
Kings Cross from Brunswick to Canterbury	51 51-21-84-5120	Storm Sewer Lining Project
	51 51-21-84-5121	Infra- Storm Sewer Spectrum
4 Queensway to ESR	51 51-21-84-5122	Stream Bank Improvement
4 Queensway to ESR	51 51-21-84-5119	Stream Bank Improvement
4 Queensway to ESR	51 51-21-84-5123	Stream Bank Improvement
15 Grendier Ct to 18 Portshire	51 51-21-84-5124	Storm Sewer Improvements
Rear yard 17, 19, 21 Mayfair	51 51-21-84-5125	Stormwater Engineering
Rear yard 17, 19, 21 Mayfair	51 51-21-84-5127	Stormwater Engineering
Rear yard 17, 19, 21 Mayfair	51 51-21-84-5128	Storm Sewer Improvements
Rear yard 74 Hickory Lane to Cedar	51 51-21-84-5129	Stormwater Engineering
Rear yard 74 Hickory Lane to Cedar	51 51-21-84-5130	Stormwater Engineering
Dukes area	51 51-21-84-5131	Stormwater Engineering
41 KC to Cant.	51 51-21-84-5133	Stormwater Improvement
128 Surrey Lane	51 51-21-84-5134	Stormwater Engineering
128 Surrey Lane	51 51-tbd	Storm Sewer Improvement
128 Surrey Lane	51 51-tbd	Storm Sewer Improvement
Lincolnshire Creek and Coventry North	51 51-tbd	Stormwater Engineering
Lincolnshire Creek and Coventry North	51 51-tbd	Stormwater Engineering
Villagewide	51 51-21-84-5107	Storm Sewer Study
5 Durham Court	51 51-21-84-5132	Detention Basin Engineering/Construction
Indian Creek Stabilization Project	51 51-tbd	Indian Creek Stabilization
Villagewide	51 51-21-84-5107	Storm Sewer Study

Brief Description
Infra- Storm Sewer Lining
77 Cumberland to 90 Lincolnshire (New Repair)
Lincolnshire Drive Drainage improvements
Detention Basin Engineering Study
Detention Basin Construction
DPR Bank Stabalization Project - Phase I, Construction
Storm Liline Replacement - (above ditchline)
Lincolnshire Creek - Coventry / South - Phase II
Lincolnshire Creek - Coventry / South - Phase III
Lincolnshire Creek - Coventry / South - Construction
Pipe Lining - 570 Feet of 42"
Infra- Storm Sewer Spectrum
Ditchline/Detention Construction
Ditchline/Detention Phase II
Ditchline/Detention Phase III
Grenadier/Portshire - Replace Existing Line
Mayfair Detention and Storm Line Phase I & II
Mayfair Detention and Storm LineConstruction
Mayfair Detention and Storm Line Phase III
Hickory Phase I,II, and III for storm line
Hickory Storm Line - Construction
Storm Sewers Investigation - Dukes Area
Kings Cross - Drainage Ditch Construction (rear yard)
128 Surrey Lane - Pipe, ditch, det. Phase I & II
128 Surrey Lane - Pipe, ditch, det.Construction
128 Surrey Lane - Pipe, ditch,det.Phase III
Lincolnshire Creek - Londonderry North - Phase I & II
Lincolnshire Creek - Londonderry North - Construction and Construction Engineering
Study of capacity of storm sewer capicity
Durham Ct Pond
Indian Creek Streambank Stabilization
In-line stormwater detention - various streets
<b>GRAND TOTAL</b>

Approved Budget

Year End Projection	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	Fiscal Year 2029	10 Year Total
\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000		\$160,000
									\$210,000			\$210,000
		\$175,000										\$175,000
\$15,000	\$15,000				\$10,000	\$10,000						\$20,000
\$35,000	\$35,000			\$75,000								\$75,000
												\$0
												\$0
												\$0
\$50,000	\$50,000											\$0
												\$0
												\$0
\$0	\$350,000	\$250,000										\$250,000
												\$0
\$47,000	\$47,000	\$50,000										\$50,000
			\$40,000									\$40,000
			\$15,000									\$15,000
			\$150,000									\$150,000
			\$15,000									\$15,000
			\$12,000									\$12,000
			\$15,000									\$15,000
			\$10,000									\$10,000
					\$75,000							\$75,000
					\$10,000							\$10,000
						\$125,000						\$125,000
						\$25,000						\$25,000
							\$75,000					\$75,000
\$150,000	\$150,000	\$50,000						\$350,000				\$350,000
												\$50,000
				\$75,000								\$75,000
												\$0
									\$200,000	\$200,000	\$200,000	\$600,000
<b>\$317,000</b>	<b>\$667,000</b>	<b>\$560,000</b>	<b>\$262,000</b>	<b>\$170,000</b>	<b>\$115,000</b>	<b>\$180,000</b>	<b>\$95,000</b>	<b>\$370,000</b>	<b>\$430,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$2,582,000</b>









**Vehicle Replacement-Capital**

Approved Budget

Project Location	Acct. #	Project Name	Vehicle	Brief Description	Fleet #	Year End Projection	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	Fiscal Year 2029	10 Year Total	
<b>Community &amp; Econ. Dev.</b>																			
51	51-tbd	Vehicle Replacement	2013 Ford Explorer	Inspection Vehicle	63				\$35,000								\$50,000	\$85,000	
<b>Police</b>																			
51	51-05-80-7001	Vehicle Rehabilitation	2009 Ford Crown Victoria	Marked Patrol Squad Car	1131				\$50,000					\$50,000				\$100,000	
51	51-05-80-7001	Vehicle Replacement	2013 Ford Police Interceptor Sedan	Marked Patrol Squad Car	102			\$50,000					\$50,000					\$100,000	
51	51-05-80-7001	Vehicle Replacement	2013 Chevrolet Impala	Unmarked Traffic Control Squad Car	1301			\$50,000					\$50,000					\$100,000	
51	51-05-80-7001	Vehicle Replacement	2013 Ford Police Interceptor Utility	Unmarked Detective Squad Car	1341					\$50,000					\$50,000			\$100,000	
51	51-05-80-7001	Vehicle Replacement	2014 Ford Police Interceptor Utility	Marked Patrol Squad Car	106	\$0	\$35,000						\$50,000					\$100,000	
51	51-05-80-7001	Vehicle Replacement	2014 Ford Police Interceptor Utility	Marked Patrol Squad Car	107	\$0	\$35,000						\$50,000					\$100,000	
51	51-05-80-7001	Vehicle Replacement	2014 Ford Police Interceptor Utility	Unmarked Chief Take Home Squad Car	1591	\$0	\$35,000								\$50,000			\$100,000	
51	51-05-80-7001	Vehicle Replacement	2015 Ford Police Interceptor Utility	Marked Patrol Squad Car	109								\$50,000		\$50,000			\$100,000	
51	51-05-80-7001	Vehicle Replacement	2016 Chevrolet Caprice	Marked Patrol Squad Car	1601							\$50,000					\$50,000	\$100,000	
51	51-05-80-7001	Vehicle Replacement	2016 Chevrolet Tahoe	Marked Patrol Squad Car	1621						\$50,000					\$50,000		\$100,000	
51	51-05-80-7001	Vehicle Replacement	2017 Ford Police Interceptor Utility	Marked Patrol Squad Car	1701					\$50,000						\$50,000		\$100,000	
51	51-05-80-7001	Vehicle Replacement	2018 Ford Police Interceptor Utility	Marked Patrol Squad Car	1802						\$50,000					\$50,000		\$100,000	
51	51-05-80-7001	Vehicle Replacement	2018 Ford Police Interceptor Utility	Marked Patrol Squad Car	1803						\$50,000					\$50,000		\$100,000	
51	51-05-80-7001	Vehicle Replacement	2018 Ford F-150	Marked Police Squad Car	1851							\$60,000					\$60,000	\$120,000	
<b>Water/ Sewer Improvements</b>																			
07	07-tbd	Vehicle Replacement	2005 GMC Sierra K3500	Veh- 1 Ton Truck (#236)	236								\$85,000					\$85,000	
07	07-tbd	Vehicle Replacement	2007 GMC Sierra C3500	Veh- 1 Ton Truck (#237)	237										\$85,000			\$85,000	
07	07-tbd	Vehicle Replacement	2007 Chevy Silverado K3500	Veh- 1 Ton Truck (#241)	241									\$85,000				\$85,000	
07	07-01-81-7242	Vehicle Replacement	2008 GMC Sierra K3500	Veh- 1 Ton Truck (#242)	242					\$85,000								\$85,000	
07	07-01-81-7251	Vehicle Replacement	2001 IHC 4700LP	Veh- 2 Ton Truck (#251)	251			\$150,000										\$150,000	
<b>Public Works- Streets</b>																			
51	51-tbd	Vehicle Replacement	2008 Chevy Tahoe	Inspection/Pool Vehicle	89													\$0	
51	51-tbd	Vehicle Replacement	2009 Ford Crown Victoria	Inspection/Pool Vehicle	93													\$0	
51	51-tbd	Vehicle Replacement	2008 Ford Crown Victoria	Inspection/Pool Vehicle	96													\$0	
51	51-21-80-7230	Vehicle Replacement	2005 GMC Sierra K3500	One Ton Flatbed	230					\$85,000								\$85,000	
51	51-21-80-7231	Vehicle Replacement	2014 Ford F-350	One Ton Flatbed (231)	231							\$85,000						\$85,000	
51	51-21-80-7232	Vehicle Replacement	2009 Ford F350	One Ton Dump (#232)	232			\$115,000										\$115,000	
51	51-21-80-7240	Vehicle Replacement	2007 GMC Sierra K3500	One Ton Pickup (240)	240										\$65,000			\$65,000	
51	51-tbd	Vehicle Replacement	2002 Chevy Silverado K2500	3/4 Ton Pick up	243								\$90,000					\$90,000	
51	51-21-80-7244	Vehicle Replacement	2008 GMC Sierra K3500	One Ton Pickup (#244)	244											\$65,000		\$65,000	
51	51-tbd	Vehicle Replacement	2014 Ford F550	One Ton Dump Truck	245								\$115,000					\$115,000	
51	51-21-80-7246	Vehicle Replacement	2012 Ford SD F550	One Ton Dump (246)	246						\$115,000							\$115,000	
51	51-21-80-7247	Vehicle Replacement	2013 Ford SD F350	One Ton Pick-up (247)	247					\$65,000								\$65,000	
51	51-tbd	Vehicle Replacement	2006 GMC Sierra K3500	One Ton Dump Truck	249										\$115,000			\$115,000	
51	51-21-80-7252	Vehicle Replacement	2009 IHC 7400	Five Ton Dump Truck (252)	252			\$250,000										\$250,000	
51	51-tbd	Heavy Equipment Replacement	1997 John Deere	Front End Loader	303													\$0	
51	51-21-80-7253	New Vehicle	Single Axle Dump Truck	Five Ton Dump Truck	253						\$200,000							\$200,000	
51	51-tbd	Vehicle Replacement	2001 Ford F550	One Ton Bucket Lift Truck	730								\$200,000					\$200,000	
<b>GRAND TOTAL</b>							\$0	\$105,000	\$150,000	\$450,000	\$570,000	\$330,000	\$395,000	\$350,000	\$525,000	\$350,000	\$215,000	\$225,000	\$3,560,000

# PROGRAM ACTIVITY SUMMARY

<b>GENERAL CAPITAL FUND</b>	<b>51-xx</b>
-----------------------------	--------------

## Expenditure Summary

	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
FACILITIES	76,841	130,467	290,000	278,500	<b>692,500</b>
EQUIPMENT	-	171,919	169,000	122,033	<b>144,500</b>
FURNITURE & FIXTURES	-	24,353	-	-	-
STORM SEWER & WATER	102,050	153,800	667,000	406,500	<b>520,000</b>
PARKS	403,840	181,308	1,071,000	249,375	<b>1,409,000</b>
ROADWAYS	424,526	295,565	527,500	598,500	<b>1,392,500</b>
LAND	-	-	-	-	-
VEHICLES	244,652	142,867	105,000	-	<b>150,000</b>
MISCELLANEOUS CAPITAL	-	17,665	37,000	7,755	<b>7,500</b>
<b>TOTAL</b>	<b>\$1,251,909</b>	<b>\$ 1,117,944</b>	<b>\$2,866,500</b>	<b>\$1,662,663</b>	<b>\$4,316,000</b>

# PROGRAM DETAIL

General Capital Fund

51-00

## Revenue Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b>GRANTS</b>					
51-00-85-4323 ITEP Grant Stage 2- Olde Half Day	222,044	2,203	-	-	-
	\$ 222,044	\$ 2,203	\$ -	\$ -	\$ -
<b>OTHER INCOME</b>					
51-00-90-4420 Tree Bank Revenue	79,700	24,363	-	-	-
51-00-90-4430 Other Income	-	-	-	-	-
51-00-90-4425 Sale of Land	225,680	-	917,740	-	917,740
	\$ 305,380	\$ 24,363	\$ 917,740	\$ -	\$ 917,740
<b>TRANSFERS</b>					
51-00-98-0100 Transfer In- General Fund	591,384	2,800,000	825,646	609,940	(1,206,070)
51-00-98-1100 Transfer In- Fraud Alcohol Drug Fund	-	-	43,500	-	50,000
51-00-98-1800 Transfer In- Park Dev Fund	-	-	991,000	487,375	1,044,000
	\$ 591,384	\$ 2,800,000	\$ 1,860,146	\$ 1,097,315	\$ (112,070)
<b>TOTAL REVENUE</b>	<b>\$ 1,118,808</b>	<b>\$ 2,826,566</b>	<b>\$ 2,777,886</b>	<b>\$ 1,097,315</b>	<b>\$ 805,670</b>
USE OF RESERVES	\$ 147,841	\$ (864)	\$ -	\$ 964,972	\$ 2,150,310
<b>FUNDS AVAILABLE</b>	<b>\$ 1,266,649</b>	<b>\$ 2,825,702</b>	<b>\$ 2,777,886</b>	<b>\$ 2,062,287</b>	<b>\$ 2,955,980</b>

# PROGRAM DETAIL

<b>General Capital Fund</b>	<b>Facilities</b>
-----------------------------	-------------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b>FACILITIES</b>					
51-25-61-4504 Prof Serv Eng- Rt22 Access Drvway & Permitting	-	49,662	15,000	15,000	-
51-25-61-9023 Cont Serv- Facility Assessment	-	24,312	30,000	30,000	-
51-25-61-9040 Cont Svc- Painting	-	17,775	50,000	50,000	25,000
51-25-61-9204 Cont Svc- Pwf Gas Tk Repair	-	-	-	-	20,000
51-25-61-9207 Rivershire Nat Cntr Bldg Demolition	-	38,718	-	-	-
51-25-80-2111 Aeration System Installation- VH	-	-	10,000	8,000	-
51-25-80-2112 Flooring Replace- VH	-	-	-	-	120,000
51-25-80-2119 Outside soffit Repairs	-	-	60,000	50,500	-
51-25-80-2120 Rt22 Access Driveway- Construction	-	-	125,000	125,000	-
51-25-80-2123 Various Concrete Capstone Replacement	-	-	-	-	95,000
51-25-80-2134 Security Improvements- VH	-	-	-	-	80,000
51-25-80-2209 PW Remodel	40,244	-	-	-	-
51-25-80-4009 Security System- PWF	-	-	-	-	40,000
51-25-80-4020 Garage Door Opener Motors Replace- PWF	17,191	-	-	-	-
51-25-80-4022 Office Light Fixture Replacement	19,406	-	-	-	-
51-25-80-4031 Exterior Lighting Upgrades- VH	-	-	-	-	7,500
51-25-80-4201 Drink Fountain,Faucet & Flush Valves-PWF	-	-	-	-	20,000
51-25-80-4223 Window Treatment PWF	-	-	-	-	10,000
51-25-80-6010 Site Improvements- PWF	-	-	-	-	25,000
51-25-80-6015 Parking Lot Resurface- PWF	-	-	-	-	250,000
	\$ 76,841	\$ 130,467	\$ 290,000	\$ 278,500	\$ 692,500

# PROGRAM DETAIL

<b>General Capital Fund</b>	<b>Equipment</b>
-----------------------------	------------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>EQUIPMENT</u></b>					
51-05-80-3008 Equip- Veh Retrofits	-	26,579	54,000	11,500	-
51-05-80-3011 Equip- AED	-	3,278	-	-	-
51-05-80-3013 Equip- Livescan Electronic Fingerprint System	-	19,960	-	-	-
51-08-80-3018 Equip- CED Plotter	-	-	-	-	-
51-12-80-3003 Built in Projector- VH Comm Rm	-	9,065	-	-	-
51-12-80-3500 Asphalt Repair "Hot Box"	-	31,396	-	-	-
51-20-80-3017 Equip- Scanner/ Copier	-	-	5,000	5,033	-
51-21-80-3267 Equip- Trailer #267	-	-	-	-	7,500
51-21-80-3304 Small Roller	-	-	20,000	15,500	-
51-21-80-3320 Tractor JCB Highbred skidsteer	-	-	90,000	90,000	-
51-21-80-3417 Utility Cart (Bobcat)	-	-	-	-	20,000
51-21-80-3418 Utility Cart (Club Car)	-	-	-	-	12,000
51-21-80-3706 Utility Cart #706 Replacement	-	-	-	-	15,000
51-21-80-3709 Tractor (Kubota Mini-loader)	-	81,641	-	-	-
51-21-80-3802 Brine Maker	-	-	-	-	75,000
51-21-80-3804 Shop Equip- Diagnostic Scan Tool	-	-	-	-	15,000
	\$ -	\$ 171,919	\$ 169,000	\$ 122,033	\$ 144,500

# PROGRAM DETAIL

<b>General Capital Fund</b>	<b>Furniture and Fixtures</b>
-----------------------------	-------------------------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>FURNITURE &amp; FIXTURES</u></b>					
51-25-80-4027 Furniture Replace- VH	-	24,353	-	-	-
	\$ -	\$ 24,353	\$ -	\$ -	\$ -

# PROGRAM DETAIL

General Capital Fund

Storm Sewer and Water

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b>STORM SEWER &amp; WATER</b>					
51-21-84-5107 Storm Sewer Capacity Study	-	-	150,000	100,000	50,000
51-21-84-5110 Infra- Storm Sewer Lining	18,636	16,570	20,000	20,000	20,000
51-21-84-5114 Lincolnshire Creek - Coventry / South - Phase I & II	43,961	1,607	-	-	-
51-21-84-5115 Detention Basin Construction	-	5,925	35,000	35,000	-
51-21-84-5116 Storm Line Replacement - (above ditchline)	22,193	3,604	-	-	260,000
51-21-84-5117 Lincolnshire Creek - Coventry / South - Phase III	-	5,638	-	29,500	-
51-21-84-5118 Lincolnshire Creek - Coventry / South - Construction	2,260	-	50,000	207,000	-
51-21-84-5121 Infra- Storm Sewer Spectrum	-	108,866	-	-	-
51-21-84-5122 Ditchline/Detention Construction	-	-	350,000	-	-
51-21-84-5123 Ditchline/Detention Phase III	-	-	47,000	-	-
51-21-84-5125 Mayfair Detention/ Storm Line Phase 1&2	-	-	-	-	15,000
51-21-84-5135 Infra- Storm Sewer Lincolnshire Dr	-	-	-	-	175,000
51-21-84-6501 Detention Basin Engineering Study	15,000	11,590	15,000	15,000	-
	<u>\$ 102,050</u>	<u>\$ 153,800</u>	<u>\$ 667,000</u>	<u>\$ 406,500</u>	<u>\$ 520,000</u>

# PROGRAM DETAIL

<b>General Capital Fund</b>	<b>Parks</b>
-----------------------------	--------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>PARKS</u></b>					
51-22-61-9088 Tree Bank - Forestry	94,468	47,025	50,000	50,000	50,000
51-22-61-9125 Cont Svc- Bridge Inspection	-	-	-	-	10,000
51-22-86-1103 Balzer Lacrosse Ball Wall	-	5,935	-	-	-
51-22-86-1402 North Park Tennis Court Resurface	-	-	35,000	45,000	-
51-22-86-1403 North Park Garbage Can Repainting	-	6,660	-	-	-
51-22-86-1704 Spring Lake Park Tennis Court Resurface	-	12,300	-	-	-
51-22-86-1803 Whytegate Tennis Ct Resurface	-	-	-	-	125,000
51-22-86-1805 Whytegate Park Playground Upgrades	-	-	-	-	-
51-22-86-2401 North Park Lean-To Constructor	850	-	60,000	60,000	-
51-22-86-2703 Spring Lake Exterior Painting	-	-	15,000	15,000	-
51-22-86-4601 Rivershire Fence Replacement	-	-	-	-	50,000
51-22-86-4801 Whytegate Pk Fence Reloc Clearing	-	-	-	-	10,000
51-22-86-4903 Misc Parks Lighting Upgrade	-	-	-	-	100,000
51-22-86-5024 Infr- Cor Enhanc Prog- ITEP Bike	275,422	96,569	-	-	-
51-22-86-5026 Infr- Cor Enhanc Prog- Riverwoods Road	-	-	30,000	15,000	200,000
51-22-86-5027 Infr- Cor Enhanc Prog- Westminster Way	-	-	26,000	-	64,000
51-22-86-5028 Infr- Cor Enhanc Prog- Milwaukee Ave	-	-	325,000	-	-
51-22-86-5401 North Park Granite Path Resurfacing	-	-	20,000	22,275	-
51-22-86-5906 Bike Path Resurf- Various Areas	-	-	250,000	-	315,000
51-22-86-6402 North Park Parking Lot Resurfacing	-	-	150,000	-	340,000
51-22-86-6405 North Park Bridge Refurbishment	-	-	30,000	7,000	-
51-22-86-6602 Rivershire Park- Bridge Refurbishing	-	-	30,000	-	30,000
51-22-86-9902 Rt. 22 Ped Bridge Improvements	33,100	-	-	-	-
51-22-86-9904 Park Sign/ Post Replacements	-	12,819	15,000	100	15,000
51-22-86-9905 Village Kiosk Replacement	-	-	-	-	100,000
51-22-86-9906 Prof Services Park Entry Sign Design Concepts	-	-	15,000	15,000	-
51-22-86-9907 Various Park Drainage Improvements	-	-	20,000	20,000	-
	<u>\$ 403,840</u>	<u>\$ 181,308</u>	<u>\$1,071,000</u>	<u>\$ 249,375</u>	<u>\$1,409,000</u>

# PROGRAM DETAIL

<b>General Capital Fund</b>	<b>Roadways</b>
-----------------------------	-----------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>ROADWAYS</u></b>					
51-21-88-4005 Street Name Sign / Post Replacement	7,733	6,737	7,500	7,500	7,500
51-21-88-4006 LED Streetlight Upgrades	-	114,144	-	-	-
51-21-88-5009 Infra- Road Resurfacing	-	174,684	75,000	75,000	1,100,000
51-21-88-5019 IMS Data - Village Wide Survey (5 Years)	34,242	-	-	-	-
51-21-88-5021 Phase 1 & 2 Eng - Pembroke Project	5,755	-	-	-	-
51-21-88-5022 Road Reconstruction Project	376,796	-	345,000	416,000	-
51-21-88-5025 Engineering	-	-	100,000	100,000	285,000
	\$ 424,526	\$ 295,565	\$ 527,500	\$ 598,500	<b>\$1,392,500</b>

# PROGRAM DETAIL

<b>General Capital Fund</b>	<b>Vehicles</b>
-----------------------------	-----------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>VEHICLES</u></b>					
51-05-80-7001 veh- Police	-	89,651	105,000	-	150,000
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 707	28,143	-	-	-	-
51-21-80-7240 veh- 1 Ton Pickup (240)	60,855	-	-	-	-
51-21-80-7244 veh- 1 Ton Pickup (244)	-	53,216	-	-	-
	\$ 244,652	\$ 142,867	\$ 105,000	\$ -	<b>\$ 150,000</b>

# PROGRAM DETAIL

<b>General Capital Fund</b>	<b>Miscellaneous Capital</b>
-----------------------------	------------------------------

## Expenditure Detail

ACCT DESCRIPTION	Actual 2017	Actual 2018	Budget 2019	Est. 2019	Budget 2020
<b><u>MISCELLANEOUS CAPITAL</u></b>					
51-05-80-9008 E Citation Printer/ Software	-	17,665	-	-	-
51-12-61-4003 Prof Serv - Single Audit	-	-	2,000	-	2,500
51-12-80-9011 Document Management System- VH	-	-	20,000	-	-
51-21-80-3803 Loader Bucket Scale	-	-	10,000	7,755	-
51-21-80-5015 Infra- North Village Green	-	-	5,000	-	5,000
	\$ -	\$ 17,665	\$ 37,000	\$ 7,755	\$ 7,500

**SUPPLEMENTARY  
INFORMATION**

- intentionally left blank -



— VILLAGE OF —  
**L I N C O L N S H I R E**

## **PROFESSIONAL SERVICE AGREEMENTS**

### **Function**

Attached is a list of Professional Service Agreements for each operation department anticipated for Fiscal Year 2020. Each year, all departments review various agreements in their respective operating area and updates or bids out the service as needed. All professional service agreements are included on the following pages. The full list of professional service agreements is presented to the Village Board for approval on the same night as the formal approval of the proposed budget for the coming year.

Professional Service Agreements				
Dept/Service	Service Provider	Expense #	Cost-2019	Cost-2020
<b>Administration</b>				
Meeting Videotaping/AV Services	Mike Meranda	01-12-61-4000	6,956	7,164
<b>Finance</b>				
Actuarials Services- OPEB	Lauterbach & Amen	**-*-61-4003	2,600	850
Annual Audit	Baker Tilly Virchow Krause LLP	**-*-61-4003	29,000	29,870
<b>Police</b>				
Mobile Data Service	Verizon	01-05-61-5515	7,500	7,500
CAD/Records Management Support	Village of Vernon Hills	01-05-61-3005	18,600	0
Evidence/Property BEAST Software Support	Porter Lee Corporation	01-05-61-3018	1,300	1,500
Starcom Airtime & Maintenance	Motorola Starcom	01-05-61-3021	19,474	12,240
Tornado Warning Siren Maintenance	Braniff Communications, Inc.	01-05-61-3030	3,150	2,950
Prof Serv- Actuary (GASB 67 & 68)	Foster & Foster	01-05-61-4001	2,500	2,500
Animal Impoundment	Orphans of the Storm	01-05-61-4002	1,500	1,500
Crime Lab	NE IL Regional Crime Lab	01-05-61-4006	13,300	13,112
Squad-Car Video Service	Watchguard	01-05-61-4008	5,995	7,370
Prosecution Services	LaLuzerne & Smith	01-05-61-4013	44,558	45,895
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	0
VPN Connection	ABN	01-05-61-4025	7,300	1,500
Policy Management System	Lexipol	01-05-61-5506	9,239	9,516
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	6,684	0
Dispatch Services	Village of Deerfield	17-01-61-4029	325,166	334,921
<b>Community &amp; Economic Development</b>				
Lincolnshire Marketplace IRC CAM	IRC Retail Centers	11-12-61-9140	35,304	36,000
Branding / Style Guide Development	Erin Rice Design	01-08-63-9003	4,950	
Building Inspections & Plan Review	B&F Technical Code Service	01-08-61-4161	N/A	N/A
Elevator Inspection	Elevator Inspection Service	01-08-61-0410	N/A	N/A
Fire Protection Plan Review & Inspections	Long Grove Fire Protection District	01-08-61-0410	N/A	N/A
Fire Protection Plan Review & Inspections	L-R Fire Protection District	01-08-61-4161	N/A	N/A
Structural Plan Review	Wiss, Janney, Elstner Associates	01-08-61-4164	N/A	N/A
<b>Insurance/Common Expenses</b>				
General Legal Services	Ancl Glink	**-*-61-4013	84,872	87,418
Employment Legal Services	Clark, Baird, Smith	**-*-61-4013	N/A	N/A
Property / Liability Insurance	MICA (Municipal Insurance Cooperative Agency)	**-*-61-8800	124,365	128,096
Property / Liability Insurance- Surety Broker	Marsch USA Inc	**-*-61-8800	included above	included above
Worker's Compensation Insurance	MICA (Municipal Insurance Cooperative Agency)	**-*-61-8801	158,635	157,169
Cellular Phones	Verizon	**-*-61-1002	31,630	32,490
Copier (color) Maintenance- Admin Coco	Xerox- lease	**-*-61-7001	0	0
Copier Maintenance- (high volume): Meme	Xerox	**-*-61-7000	850	
Copier Maintenance- Backup: Nemo	Xerox	**-*-61-7000	735	735
Copier Maintenance- Police (WC5335)	Xerox	**-*-61-7000	1,020	1,020
Copier Maintenance- Front Desk: Dory	Impact Networking, LLC	**-*-61-7000	1,100	1,100
IT Consulting Services	InterDev LLC	**-*-61-9029	69,919	72,017
Emergency Notification System	Blackboard Connect	**-*-61-9114	6,798	7,002
FLEX Benefits Program Administration	PBA Inc- Professional Benefit Administrators	01-12-61-4004	2,900	2,900
Newsletter Printing	CL Graphics	**-*-61-2006	14,085	14,508
Payroll Processing & HR	Paylocity	01-12-61-9130	11,100	12,000
Postage Meter Maintenance	Neopost USA Inc	01-12-61-3501	420	420
Internet	Comcast	**-*-61-5503	5,270	5,428
T-1 Line (Village Hall to PWF)	First Communications	**-*-61-5503	3,650	3,759
Telecommunications Services	Call One	**-*-61-1000	19,730	20,320
Telephone Maintenance	Advanced Telecommunications	**-*-61-1010	2,105	2,210
Website Maintenance	Basecamp Web Solutions	**-*-61-9118	2,000	2,000
BS&A Software Support	BS&A	**-*-61-5507	14,914	15,361

Professional Service Agreements				
Dept/Service	Service Provider	Expense #	Cost-2019	Cost-2020
<b>Public Works</b>				
Aquatic Plant Management	Clarke Aquatic Services	01-25-61-9051	\$ 8,347.21	\$ 9,701.00
Car Wash Services	Peacock Mobil	12-01-61-9005	\$ 270.00	\$ 270.00
Civil Engineering Services	Gewalt Hamilton Associates	01-20-61-4018	\$ 5,782.50	\$ 5,971.00
Construction Materials Testing	CGMT	01-20-61-40xx	\$ 4,637.00	\$ 4,776.00
Coffee Maker	First Choice Coffee	01-12-62-1000	\$ 2,569.00	\$ 2,569.00
Custodial Service - VH, PW, Spring Lk Park	Eco-Clean	mult-accts	\$ 35,820.00	\$ 35,820.00
Des Plaines River Gauge	Lake County SMC	01-20-61-9000	\$ 3,600.00	\$ 3,708.00
Elevator Maintenance - Village Hall	Otis Elevator Company	01-25-61-9023	\$ 1,860.00	\$ 1,860.00
Emerald Ash Borer Treatment	Trees R Us	01-22-61-9081	\$ 1,823.00	\$ 1,823.00
Pest Control Services	Aerex Pest Control	01-22-61-9082	\$ 1,320.00	\$ 1,320.00
Backup Exec License	Concentric Integration LLn	02-02-61-9106	\$ 4,989.96	\$ 498.00
Fire Protection Services - extinguishers, panels, sprinklers	Allegiant Fire Protection	01-25-61-9019	\$ 2,700.00	\$ 2,700.00
Fire Protection Transmitters	Inner Security Systems	01-25-61-9019	\$ 4,451.61	\$ 2,800.00
Fireworks Display	Johnny Rockets	01-22-61-9215	\$ 23,185.00	\$ 30,000.00
Floor Mat Cleaning-Vhall & PWF	Dustcatcher and A-Logo Mat	01-25-61-9047	\$ 1,581.00	\$ 1,628.69
Generator Maintenance - Village Hall/PWF & Utilities	Altorfer	02-02-61-9101	\$ 12,260.00	\$ 12,260.00
Geographic Information Services	Municipal GIS Partners	XX-XX-61-9022	\$ 72,600.00	\$ 74,676.00
GIS Software	ESRI	XX-XX-61-9022	\$ 1,600.00	\$ 2,850.00
Hazardous Tree Removal	Robt Kinnucan Tree Experts	01-22-61-9089	\$ 112,550.88	\$ 115,927.00
HVAC Maintenance - Village Hall & Public Works Facility	Oakbrook Mechanical Services, Inc.	01-25-61-9023	\$ 10,307.00	\$ 10,307.00
Natural Areas Maintenance	Native Restoration Services	01-22-61-9080	\$ 50,000.00	\$ 51,500.00
Irrigation Systems Maintenance	Mullermist	01-22-61-9041	\$ 6,255.00	\$ 9,295.00
Landscape Maintenance & Parks Mowing	Green Acres Landscaping, Inc.	multi-accts	\$ 170,783.00	\$ 170,783.00
Large Water Meter Testing	HBK	02-02-61-9030	\$ 3,594.00	\$ 3,702.00
Lift Station Preventative Maintenance (Londonderry)	Xylem TotalCare	02-02-61-9103	\$ 2,115.00	\$ 2,115.00
Leaf Disposal	The Mulch Center	01-21-61-9006	\$ 31,595.00	\$ 36,241.00
Meter Read Center and Trimble Maintenance	Midwest Meters	02-02-61-9110	\$ 2,736.00	\$ 2,818.00
Mosquito Management	Clarke Environmental	01-21-61-9036	\$ 75,976.00	\$ 75,976.00
North Park Lighting Controls	MUSCO Lighting	01-22-61-9073	\$ 3,512.00	\$ 3,512.00
Overhead Door Maintenance	Door Systems, Inc.	01-25-61-9047	\$ 2,627.00	\$ 2,627.00
Payment Processing Services (Lockbox)	First Midwest Bank	02-01-61-9001		
ROW Tree Pruning	Nels Johnson Tree Experts	01-22-61-9056	75/hr & 20/hr	70/hr & 20/hr
Rock Salt	TBD - Out-to-Bid	01-21-62-4002	\$ 5,427.00	TBA
SCADA System Maintenance (Software & Service)	Baxter Woodman	02-02-61-9106	\$ 15,030.00	\$ 3,533.00
Street Sweeping	TKG Environmental Service Group	01-21-61-9064	\$ 55,210.00	\$ 15,030.00
Tree Acquisition and Planting	St. Aubin Nursery & Landscaping	01-22-61-9088	\$ 5,706.00	\$ 55,790.00
Turf Fertilizer/Weed Management	Eternally Green	01-22-61-9017	\$ 4,857.00	\$ 4,795.00
Uniform Rental and Cleaning	CINTAS	mult-accts	\$ 3,150.00	\$ 4,857.00
Valve Inspections	Dorner	02-02-61-9108	\$ 12,502.00	\$ 3,150.00
Valve Turning Program	ME Simpson	02-02-61-9117	\$ 1,500.00	\$ 12,768.00
Vehicle Maintenance Software	Motor All Data	12-01-63-4000	\$ 1,183.00	\$ 1,500.00
Vehicle Maintenance Software	Snap-On	12-01-63-4000		\$ 1,183.00
Water Meters	HBK	02-02-62-3600	180/man hr	\$180/man hr
Wastehauler/Leaf Pick-Up Services	Waste Management	Franchise Services	Franchise	Franchise
<b>SSA Sedgebrook</b>				
Paying Agent Fees	US Bank	20-01-61-4000	2,652	2,652
Administrative Charges	Municap	20-01-61-4000	3,390	6,000

# 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 for 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 a tax, special assessment, 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, Illinois Municipal Retirement Fund, and Other Post-Employment Benefits (OPEB).

## **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 of local government's 9-1-1 centers through intergovernmental agreements.

## **Joint Utility Locating Information for Excavators (JULIE):**

An agency that coordinates the marking of underground utilities prior to excavations of any type, such as utility maintenance and tree planting.

## **Lincolnshire Newsletter:**

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

## **National Incident Management System (NIMS):**

The standardized approach system to incident management and response developed by the Department of Homeland Security in 2004.

## **National Pollutant Discharge Elimination System (NPDES):**

A national permit program established under the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into the waters of the USA.

## **Northern Illinois Police Alarm System (NIPAS):**

A joint venture of 105 suburban municipal police departments in the Chicago metropolitan area established to ensure effective mutual aid in times of natural disasters.

**Special Recreation Association of Central Lake County (SRACLK):**

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

**Stormwater Management Commission (SMC):**

The Lake County, Illinois agency charged regulation of all stormwater 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

**Village of Lincolnshire  
Budgetary Funds**

**Governmental Funds**

**General Fund**

Administration  
Finance  
Police  
Comm & Econ Development  
Insurance & Common  
Public Works  
Administration  
Streets & Storm Water  
Forestry & Parks  
Facilities

**Special Revenue  
Funds**

Motor Fuel Tax Fund  
Fraud, Alcohol, Drug Enforcement Fund  
Park Development Fund

**Debt Service Fund**

General: Capital Debt  
Special Service Area (SSA) Sedgebrook

**Capital Projects Fund**

General Capital Fund

**Proprietary Funds**

**Enterprise Funds**

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

**Internal Service  
Funds**

Vehicle Maintenance Fund

**Fiduciary Fund**

**Pension Trust Fund**

Police Pension Fund

# CHART OF ACCOUNTS

## Line Item Revenues

<b>70-xxxx</b>	<b>TAXES</b>	<b>80-xxxx</b>	<b>FINES &amp; FORFEITURES</b>
70-4010	State Income Tax	80-4210	Court Fines
70-4020	Sales Tax	80-4230	Alarm Fines & Fees
70-4021	Local Home Rule Sales Tax	80-4240	Administrative Tow Fees
70-4025	Food & Beverage Tax	80-4281	Fraud Forfeiture Revenue
70-4030	Utility Tax	80-4283	Alcohol Enforcement Revenue
70-4032	Telecommunications Tax	80-4285	Drug Forfeiture Revenue
70-4040	Room & Admission Tax		
70-4050	Real Estate Transfer Tax	<b>85-43xx</b>	<b>ALLOTMENTS- GRANTS</b>
70-4060	Road & Bridge Tax		
70-4063	Property Taxes- IMRF	<b>90-xxxx</b>	<b>MISCELLANEOUS REVENUE</b>
70-4064	Property Taxes- FICA	90-4405	Red White & Boom Revenue
70-4065	Property Taxes- Police Protection	90-4406	Lincolnshire Arts & Eats Revenue
70-4070	Property Taxes- Police Pension	90-4407	Boo Bash Revenue
70-4075	E911 Surcharge JETSB	90-4410	Sale Of Surplus Property
70-4091	State Use Tax	90-4414	Conservancy Markers
		90-4416	Explorer Post Revenue
		90-4418	Traffic Signal Reimbursement
		90-4420	Tree Revenue
		90-4423	Employer Contributions
		90-4425	Employee Contributions
		90-4430	Other Income
		90-4440	Lease Proceeds
<b>75-xxxx</b>	<b>LICENSES &amp; FEES</b>	<b>95-xxxx</b>	<b>OTHER INCOME</b>
75-4110	Recycle SWALCO Rebate	95-4510	Interest Income
75-4120	Liquor Licenses	95-4515	Gains And Losses
75-4125	Beach Tags	95-4700	Contributed Fixed Assets
75-4126	Park User Fees		
75-4130	Amusement Device Licenses	<b>98-xxxx</b>	<b>TRANSFER IN</b>
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		

## Line Item Expenditures

<b>60-xxxx</b>	<b>PERSONNEL</b>	<b>8x-xxxx</b>	<b>CAPITAL ASSETS</b>
60-1xxx	Regular Salaries	80-1xxx	
60-15xx	Part Time Wages	80-2xxx	Facilities
60-2xxx	Overtime Salaries	80-21xx	Village Hall
60-3xxx	Other Compensation	80-22xx	Public Works Facility
		80-3xxx	Equipment
<b>61-xxxx</b>	<b>CONTRACTUAL SERVICES</b>	80-4xxx	Furniture & Fixtures
61-1xxx	Telephone	80-41xx	Village Hall
61-2xxx	Printing	80-42xx	Public Works Facility
61-30xx	Equipment Maintenance		Electrical upgrades
61-35xx	Equipment Lease		Signs
61-3701	Vehicle Maint- Truck Rehab	80-5xxx	Infrastructure
61-4xxx	Professional Services	80-6xxx	Land & Improvements
61-50xx	Legal Notices		Parking Lots
61-55xx	Data Systems		Fencing
61-6xxx	Postage	80-7xxx	Vehicles
61-7xxx	Duplicating Expense	80-9xxx	Misc Capital Assets
61-80xx	Gas Utilities	80-90xx	Software
61-85xx	Electric Utilities		
61-87xx	Medical Insurance	<b>81-xxxx</b>	<b>Water Capital Assets</b>
61-88xx	General Liability Ins	81-1xxx	
61-9xxx	Outside Services	81-2xxx	Facilities
61-916x	Landscape Services	81-22xx	Public Works
61-95xx	Water Purchases	81-3xxx	Equipment
61-96xx	Sanitary Sewer Charges	81-4xxx	Furniture & Fixtures
61-97xx	Sewer Transmission Fees	81-5xxx	Infrastructure
		81-6xxx	Land & Improvements
<b>62-xxxx</b>	<b>COMMODITIES</b>	81-7xxx	Vehicles
62-1xxx	Office Supplies	81-9xxx	Misc Capital Assets
62-2xxx	Licensing Supplies		
62-30xx	Maintenance Materials	<b>82-xxxx</b>	<b>Sanitary Sewer Capital Assets</b>
62-31xx	Repair & Restoration	82-1xxx	
62-35xx	Construction Materials	82-2xxx	Facilities
62-36xx	Water Meters	82-3xxx	Equipment
62-4xxx	Snow & Ice Control	82-4xxx	Furniture & Fixtures
		82-5xxx	Infrastructure
<b>63-xxxx</b>	<b>OTHER CHARGES</b>	82-5100	Sanitary Sewer Rehabilitation & Manh
63-1xxx	Memberships	82-5200	Sanitary Inflow & Infiltration Study
63-2xxx	Vehicle Allowance	82-6xxx	Land & Improvements
63-3xxx	Professional Development		
63-4xxx	Publications	<b>84-xxxx</b>	<b>Storm Sewer/Water Capital Asset</b>
63-5xxx	Classified Advertising	84-1xxx	
63-6xxx	Uniforms	84-3xxx	Equipment
63-70xx	Boards & Commissions	84-5xxx	Infrastructure
63-81xx	Fraud Forfeiture & Explorer Post Exp	84-51xx	Storm Sewer
63-83xx	Alcohol Enforcement	84-53xx	Storm Water
63-85xx	Drug Forfeiture	84-6xxx	Land & Improvements
63-86xx	Minor Equipment	84-65xx	Detention Basin
63-90xx	Business Expense		
63-95xx	Other Expenses		

**Line Item Expenditures continued**

**64-71xx LOAN PAYMENTS**

**70-xxxx PENSION BENEFITS**

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

**86-xxxx Parks Paths Capital Assets**

86-1xxx Amenities  
 86-2xxx Facilities  
 86-3xxx Equipment  
 86-4xxx Furniture & Fixtures  
 86-5xxx Infrastructure  
 86-6xxx Land & Improvements  
     Parking Lots  
 86-9xxx Misc Capital Assets

86-x1xx Balzer Park  
 86-x2xx Bicentennial Park  
 86-x3xx Memorial Park  
 86-x4xx North Park  
 86-x5xx Olde Mill Park  
 86-x6xx Rivershire Park  
 86-x7xx Spring Lake Park  
 86-x8xx Whytegate Park  
 86-x9xx Misc Parks

**88-xxxx Roadways Capital Assets**

88-1xxx  
 88-4xxx. Fixtures  
 88-5xxx Infrastructure  
 88-6xxx Land & Improvements  
 88-9xxx Misc Capital Assets

**95-xxxx OTHER EXPENSES**

**96-xxxx DEPRECIATION EXPENSE**

**98-xxxx TRANSFERS OUT**

# **SALARIES AND BENEFITS**

## **Salary Range Adjustments**

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

## **Merit Pay Plan**

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

## Position & Compensation Schedule – Full Time

Position	Exempt / Non-Exempt	Minimum	Midpoint	Maximum	Change
Chief of Police	Exempt	\$ 123,100	\$ 146,550	\$ 170,000	1.19%
Finance Director	Exempt	\$ 123,100	\$ 146,550	\$ 170,000	1.19%
Public Works Director	Exempt	\$ 123,100	\$ 146,550	\$ 170,000	1.19%
Assistant Village Mgr/CED Director	Exempt	\$ 115,500	\$ 135,500	\$ 155,500	1.17%
Police Commander	Exempt	\$ 103,400	\$ 123,150	\$ 142,900	2.07%
Assistant Public Works Director/Village Engineer	Exempt	\$ 103,400	\$ 123,150	\$ 142,900	2.07%
Utilities Superintendent		\$ 94,800	\$ 110,300	\$ 125,800	0.64%
Sergeant		\$ 84,600	\$ 102,550	\$ 120,500	2.64%
Building Official	Exempt	\$ 72,200	\$ 86,100	\$ 100,000	2.04%
Planning & Development Manager	Exempt	\$ 72,200	\$ 86,100	\$ 100,000	3.31%
Foreman (Field Maint, Fleet, Streets/Stormwater, & Forestry/Parks)		\$ 72,200	\$ 86,100	\$ 100,000	3.31%
Senior Accountant	Exempt	\$ 72,200	\$ 86,100	\$ 100,000	2.88%
Fleet Servicer		\$ 62,900	\$ 74,700	\$ 86,500	2.00%
Management Analyst	Exempt	\$ 61,200	\$ 71,350	\$ 81,500	0.00%
General Maintenance (Utilities, Forestry/Parks, & Streets/Stormwater)		\$ 55,000	\$ 66,500	\$ 78,000	2.63%
Administrative Assistant II		\$ 55,500	\$ 66,750	\$ 78,000	1.96%
Administrative Assistant		\$ 54,000	\$ 63,050	\$ 72,100	1.98%
Community Service Officer		\$ 52,500	\$ 61,800	\$ 71,100	1.86%
Records Clerk		\$ 48,700	\$ 57,750	\$ 66,800	3.41%
Clerk/Receptionist		\$ 43,900	\$ 53,200	\$ 62,500	0.00%

## Personnel Summary By Department – FTE

Department/Position	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Proposed
<b>Administration</b>									
Village Manager	1	1	1	1	1	1	1	1	1
Administrative Assistant	2	2	1	1	1	1	1	1	1
Management Analyst	0	0	1	1	1	0	0	0	0
Administrative Intern	0	0	0	0	0	0	0	0.5	0.5
Administrative Clerk	0.5	0.5	0.5	0.5	0.5	0	0	0	0
Production Assistant	0.3	0.3	0	0	0	0	0	0	0
<b>Total</b>	<b>3.8</b>	<b>3.8</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>2</b>	<b>2</b>	<b>2.5</b>	<b>2.5</b>
<b>Finance</b>									
Finance Director	1	1	1	1	1	1	1	1	1
Account Clerk Supervisor	1	1	0	0	0	0	0	0	0
Senior Accountant	0	0	1	1	1	1	1	1	1
Clerk/Receptionist	1	1	1	1	1	1	1	1	1
Utility Billing Clerk	0.5	0.5	0.5	0	0	0	0	0	0
Finance Clerk	0	0	0	0.5	0.5	0.5	0.5	0.5	0.5
<b>Total</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>
<b>Community &amp; Economic Development</b>									
Asst Village Mgr/CED Director	1	1	1	1	1	1	1	1	1
Building Inspector	1	1	0	0	0	0	0	0	0
Building Official	0	0	1	1	1	1	1	1	1
Planning & Development Manager	0	0	1	1	1	1	1	1	1
Village Planner	2	2	1	1	1	0	0	0	0
Administrative Assistant	1	1	1	1	1	1	1	1	1
Code Enforcement Inspector	0.75	0.75	0.75	0.5	0.5	0.5	0.5	0.5	0.5
<b>Total</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>	<b>5.5</b>	<b>5.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>

## Personnel Summary By Department – FTE continued

Department/Position	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Proposed
<b>Police</b>									
Chief of Police	1	1	1	1	1	1	1	1	1
Deputy Chief of Police	1	1	1	1	1	0	0	0	0
Commander	0	0	0	0	0	2	2	2	2
Sergeant	4	4	4	5	5	4	4	4	4
Detective	2	2	2	2	2	2	2	2	2
School Resource Officer	1	1	1	1	1	1	2	2	2
Police Officer	14	14	14	14	14	14	16	17	14
Community Service Officer	1	1	1	1	2	1	1	1	1
Records Clerk	1.8	1.8	1	2	1	1.5	1.5	1.5	1.5
Administrative Assistant	1	1	1	1	1	1	1	1	1
Telecommunicator Supervisor	1	0	0	0	0	0	0	0	0
Telecommunicator	4.2	4.2	4.2	0	0	0	0	0	0
Total	32	31	30.2	28	28	27.5	30.5	31.5	28.5
<b>Public Works</b>									
Public Works Director	1	1	1	1	1	1	1	1	1
Assistant Public Works Director/Village Engineer	0	0	0	0	1	1	1	1	1
Superintendent- Streets & Parks	1	1	1	1	1	0	0	0	0
Superintendent-Utilities	1	1	1	1	1	1	1	1	1
Engineering Supervisor	1	1	1	1	0	0	0	0	0
Assistant Public Works Director	1	1	0	0	0	0	0	0	0
Fleet Maintenance Supervisor	1	1	1	1	0	0	0	0	0
Fleet Foreman	0	0	0	0	1	1	1	1	1
Streets/Stormwater Foreman	0	0	0	0	0	1	1	1	1
Forestry/Parks Foreman	0	0	0	0	0	1	1	1	1
Management Analyst	0	0	0	0	0	0	1	1	1
Facilities Manager	1	1	1	1	0	0	0	0	0
Field Maintenance Foreman	0	0	0	0	1	1	1	1	1
Fleet Servicer	1	1	1	1	1	0	1	1	1
General Maintenance-Forestry/Parks	1	1	1	1	1	4	3	3	3
General Maintenance-Streets/Stormwater	7	7	7	7	7	3	4	4	4
General Maintenance-Utilities	4	4	4	4	4	4	4	4	4
Administrative Assistant	2	2	2	2	2	1	1	1	1
Village Gardener	0.25	0.25	0.25	0.25	0.25	0.25	0	0	0
Intern	0.25	0.25	0.25	0.25	0.25	0	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	26.25	26.25	25.25	25.25	25.25	23	24.75	24.75	24.75
<b>Total All Departments</b>	<b>71.3</b>	<b>70.3</b>	<b>68.2</b>	<b>65.75</b>	<b>65.75</b>	<b>60.5</b>	<b>65.25</b>	<b>66.75</b>	<b>63.75</b>

# A HISTORY OF LINCOLNSHIRE

The Potawatomie Native Americans were among the first permanent residents in the area now known as Lincolnshire. Potawatomie artifacts, such as the "Council Tree," were still evident throughout the community 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 settler, Captain Daniel Wright, arrived in Lake County in 1834 and settled on the west side of the Des Plaines River.

The area later became known as "Half Day." Contrary to popular belief, Half Day was not named because it was a half-day's journey from Chicago. The town's true name was "Halfda" in honor of Chief Aptakisic of the Potawatomie tribe. Aptakisic translated to "sun at its meridian" or half of the day. An early cartographer spelled it Half Day, and so it remained.

Laura B. Sprague established the first school in her home in 1836. The one-room school house taught kids of varying ages and was supported by parents. The area quickly 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.

After 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.

Farmers began to buy property in Vernon Township after World War I. 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, 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. 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 and was the social network for the community. The Lincolnshire Community Association started and sponsored 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. 76 of 91 votes cast were cast in favor of incorporation 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 also a home-rule municipality.

Lincolnshire's original incorporated land area was approximately 0.4 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.

At the time of incorporation, the Village's population was 237 and grew to 2,531 by 1970. 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 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. The residential population west of the river is complemented by a growing commercial and corporate office tax base. This commercial area includes six hotels, more than 25 restaurants, a multi-screen theater, retail areas, and a corporate center which is home to several Fortune 500 companies and global headquarters. Marriott Lincolnshire Resort features a championship golf course, live theater, and meeting rooms that attract business and training opportunities. The diverse tax base has led to a strong financial position for the Village for over 20 years and 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 a 2019/2020 school year enrollment of 4,340 students.

## MISCELLANEOUS STATISTICAL DATA

Date of Incorporation:	1957
Form of Government:	Village Board/Village Manager- Home Rule
Area	4.703 Square Miles
Miles of Streets:	60
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	183
Education – Attendance Centers	4
Education – Number of Teachers	520
Education – Number of Students	6,203
Water & Sewer Enterprises Number of Consumers: Average Daily Consumption (million gal/day): Miles of Watermains: Miles of Sanitary Sewer Mains: Storage Capacity (million gallons):	2,589 1.21 73 52 4.6
Employees Full-time: Part-time: Seasonal:	58 4 16 (Approx.)

<b>Election Year</b>	<b>Number of Registered Voters</b>	<b>Votes Cast in Last Municipal Election</b>	<b>% Registered Voters Voting in Last Municipal Election</b>
April 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%
April 2, 2019	5,485	382	6.96%

## **Building Permits**

<b>Year</b>	<b>Number</b>	<b>Permit Fees</b>	<b>Construction Value</b>
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	755	\$721,575.29	\$32,353,246.00
2013	899	\$640,319.29	\$16,101,918.00
2014	632	\$1,175,384.58	\$48,382,984.00
2015	558	\$841,764.94	\$43,680,509.00
2016	982	\$1,105,015.01	\$25,997,470.00
2017	752	\$6,425,632.93	\$68,060,163.00
2018	663	\$687,741.88	\$31,051,171.00
2019	705	\$831,456.30	\$26,743,856.00

## **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
2020	tbd

\*Special Census

**Recent Census Data:**

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

Source: United States Census Bureau

**Ten Largest Property Taxpayers:**

<b>Taxpayer</b>	<b>Property</b>	<b>2018 Assessed Valuation</b>	<b>Percentage of total Assessed Valuation</b>
ARC ALight	Office Buildings	18,406,854	2.81%
Sedgebrook Propco SL VII LLC	Retirement Community	15,898,555	2.43%
IHP Tri-State Asset, LLC	Office Buildings	15,614,515	2.39%
LA-RFMBG Lincolnshire, LLC	Hotel	8,270,855	1.26%
Van Vlissingen & Company	Office Buildings	7,853,407	1.20%
Cole of Lincolnshire IL LLC	Office Buildings	6,576,806	1.01%
Griffin Lincolnshire Essential	Office Buildings	6,466,960	0.99%
Lincolnshire Propco LLC	Office Buildings	6,261,669	0.96%
TSJ Lincolnshire Property LLC	Office Buildings	5,064,274	0.77%
Millbrook II LLC	Office Buildings	4,930,821	0.75%
	<b>Total</b>	<b>\$95,344,716</b>	<b>14.57%</b>

Source: Vernon Township Assessor

- intentionally left blank -