VILLAGE OF

LINCOLNSHIRE

Fiscal Year 2021 Operating Budget

&

Capital Improvement Program

January 1, 2021 – December 31, 2021

Lincolnshire, Illinois

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VILLAGE OF
LINCOLNSHIRE

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 or Michael Peterson, finance director/treasurer, at 847-913-2303 or mpeterson@lincolnshireil.gov.

VILLAGE OF
LINCOLNSHIRE

To: Lincolnshire Residents, Mayor Brandt, and Village Board of Trustees

From: Brad Burke, Village Manager

Date: December 23, 2020

Subject: Village Manager Budget Transmittal Letter – Fiscal Year 2021 Budget Highlights

On behalf of the Village staff and management team, I am pleased to submit the Village of Lincolnshire 2021 Budget. The budget covers the Village's fiscal year period from January 1 through December 31, 2021.

Historically, the Village Board and staff work diligently and cooperatively to maintain and, when possible, enhance municipal services provided to Lincolnshire residents, businesses, and community organizations. During this unprecedented year, as the world continues to comprehend the full ramifications of the COVID-19 pandemic, Village staff took into consideration the current economic situation facing the Village for the Fiscal Year 2021 (FY21) Budget, and how it may impact Village finances in future years.

Pandemic Impact and Response

The current fiscal year (FY20) started out strong with many of the Village's key revenues exceeding previous historical averages. By all accounts, in the first quarter of 2020, the Village was looking to have a strong year resulting in revenues exceeding budgeted projections. Staff anticipated these revenues would permit the Village to meet its minimum General Fund fund balance policy of maintaining 75% of operating expenses in reserves while also contributing funds to pay for future infrastructure and equipment identified in the Village's 10-Year Capital Improvement Program. However, the global economy took a dramatic turn in mid-March as the reality of the COVID-19 pandemic became known. The State of Illinois operated under a stay-at-home order from the end of March through June. The impact of the stay-at-home order led to many of the Village's major revenue generators (hotels, restaurants, banquet facilities, entertainment, and retail establishments) experiencing a severe loss in customer activity. The pandemic continues to have a negative effect on business and leisure travel and severely limit service capacity at local restaurants and entertainment venues.

The Village responded quickly to the dramatic decline in economic activity. In April, Village staff provided a report to the Village Board indicating Lincolnshire could see General Fund revenues falling an estimated $3,000,000 below FY20 budget expectations. At that time, staff shared recommendations to provide an immediate response to the dramatic economic downtown. The following are highlights of actions taken in FY20 to address the economic impact of the pandemic:

- The Village delayed the South Riverwoods Crosstown Water Main project ($2,500,000), postponing the largest capital project in the FY20 Budget. The delay eliminated the need for a major transfer of reserves from the General Fund to the Water & Sewer Improvement Fund and largely addressed the immediate revenue loss in FY20.

- Due to health regulations related to the pandemic, all Village special events were canceled in FY20. Canceling these events resulted in more than $130,000 in savings in hard costs related to executing on these events. In addition, overtime expenses to support special events was eliminated in both the Public Works Department and Police Department budgets.

- All travel and training contemplated for FY20 was frozen.

- Mid-year, due to a resignation, the full-time Records Clerk position became vacant. This position remains unfilled and will result in a $31,000 savings in FY20.

- The Public Works Department reduced seasonal hires from four to one for 2020, and further reduced part-time personnel by not providing lifeguards at Spring Lake Park Beach for the season. These reductions results in savings of part-time wages totaling $41,000.

- The beach closure resulted in $5,000 of annual operating expenses being eliminated in Fiscal Year 2020.

Economic Uncertainty and Long-Term Financial Planning

Staff continue to carefully monitor and evaluate the Village's financial condition as the pandemic has lingered for the majority of the year and is expected to continue into 2021. The COVID-19 pandemic created an uncertainty in when economic conditions will improve and Lincolnshire key revenue generating businesses will resume operations at pre-pandemic levels. Due to this uncertainty, staff also spent significant time updating Lincolnshire's 5-Year Financial Forecast and 10-Year Capital Plan. Looking at the current fiscal challenges over a longer time horizon provides a better understanding of the impacts of the current pandemic reality and the type of responses needed. Staff updated the 5-Year Financial Forecast with expenditures proposed for FY21 to evaluate how revenue loss in FY20 and FY21 may impact the Village's overall financial position in the long term.

Continued uncertainty regarding State of Illinois fiscal circumstances also present concerns. Considerations include potential for State-mandated property tax freeze as well as delays, reductions, or partial or total losses of State-shared revenue.

The key take-away from work on the 5-Year Financial Forecast, as reflected in the charts below, includes:

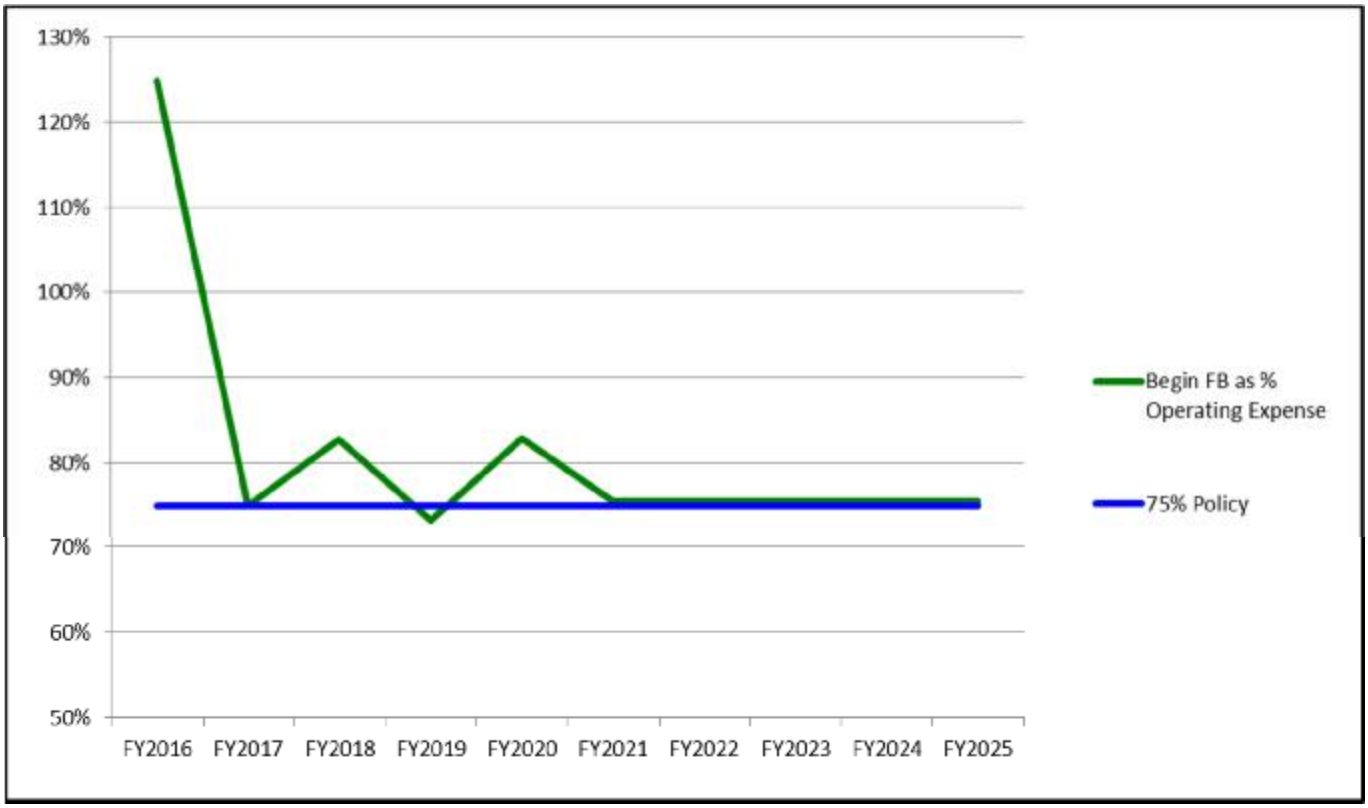
- The Village will be able to **meet its Fund Balance Policy** of maintaining 75% of one year's General Fund operating expenses in reserve through FY25.

- General Fund operating revenues for FY20 are expected to exceed projected FY20 General Fund expenditures even with the significant loss of Room & Admission, Sales, and Food & Beverage taxes. However, this is also a result of eliminating the transfer of funds from the General Fund to the Water & Sewer Improvement Fund related to postponing the Riverwoods Road South Crosstown Water Main project ($2,500,000).

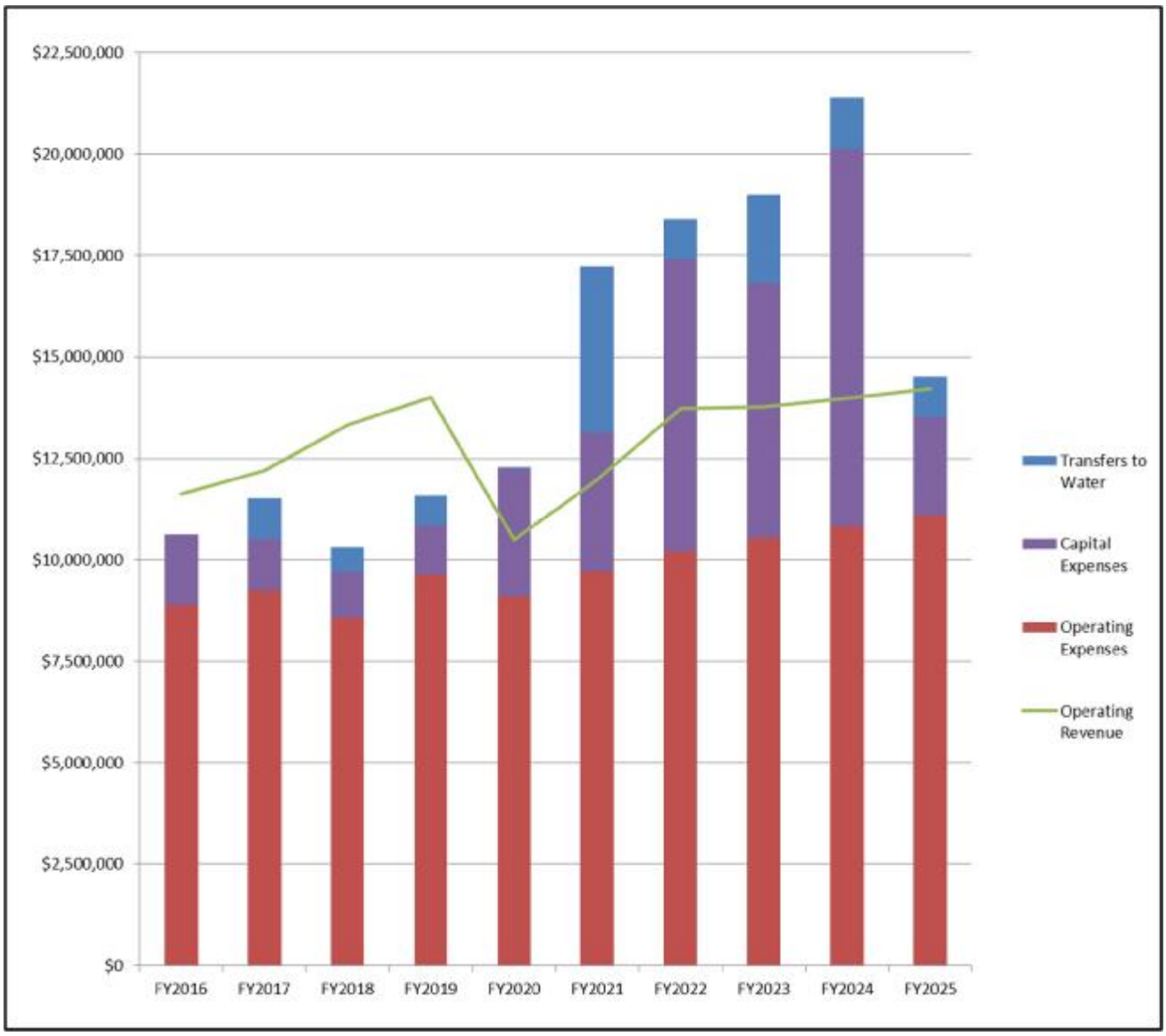
- General Fund operating revenues are projected to exceed General Fund operating expenses in each of the 5 succeeding fiscal years **even** with consideration for the impact of revenue lost as a result of the pandemic included in the forecast.

- The decline in revenue will impact the Village's ability to fund planned capital and equipment purchases identified in the 10-Year Capital Plan.

5 Year Forecast – General Operating Fund – Fund Balance vs. Policy



5 Year Forecast – Revenues with Operating Expenses



Fiscal Year	Operating Revenue	Operating Expenses	Capital Expenses	Transfers to Water
FY2016	11,644,538	8,892,368	1,725,202	-
FY2017	12,202,829	9,245,277	1,266,649	1,027,000
FY2018	13,329,312	8,569,950	1,136,847	600,000
FY2019	14,004,010	9,630,846	1,222,155	750,000
FY2020	10,503,465	9,102,874	3,152,070	30,550
FY2021	11,993,180	9,721,400	3,429,000	4,079,470
FY2022	13,732,230	10,197,749	7,216,000	994,999
FY2023	13,775,016	10,526,774	6,290,500	2,187,840
FY2024	13,996,962	10,822,505	9,293,500	1,284,740
FY2025	14,224,123	11,118,128	2,408,000	1,000,000

Village staff took a conservative approach when developing the annual budget. The budget reflects the following staffing/personnel change:

- Holding the full-time Records Clerk position in the Police Department vacant in FY21;

- Reducing all seasonal hires to only one seasonal staff position to support work at North Park during the summer months; and

- Transitioning the Administrative Intern position to a full-time Management Analyst halfway through the fiscal year. The change results in a net reduction in wages and a reduction in full-time equivalent personnel from 63.75 to 59.75 between FY20 and FY21.

The Mayor and Board of Trustees adhere to a formal policy of maintaining at least 75% of General Fund operating expenses in reserve (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 FY21 Budget reflects near flat year-over-year expenditures in many line items. The FY21 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. These new revenue sources were impacted as a result of the global pandemic and related downturn in the economy. General Fund revenue forecasts for FY21 are projected to result in revenue nearly $2.3 million lower than pre-pandemic levels. This unrealized revenue over the course of FY20 and FY21 are expected to total nearly $5.3 million in combined losses over the two year period. Room & Admission, Sales, and Food & Beverage taxes are the revenues most directly impacted by the pandemic. For the FY21 Budget, staff projects Room & Admission Tax to be nearly 46% less than pre-pandemic levels ($818,000).

In response to the revenue loss realized in FY20 and projected for FY21, staff has taken a number of actions in the FY21 budget to reduced expenditures. Some of these major changes are as follows:

- Keep full-time Records Clerk position vacant ($62,000 annual savings). This change results in reducing the hours the Police Department Records service window is open from 8:00 a.m. - 4:30 p.m. to 8:00 a.m. - 3:00 p.m.
- Budget reflects no wage increase for non-union personnel for FY21 ($114,000)
- Reduce Public Work seasonal positions to 1 and eliminate lifeguards at Spring Lake Beach ($57,000). Total wage savings from keeping positions open and eliminating seasonal positions totals $119,000 in annual savings.
- Eliminate Spring Lake Beach expense ($5,000 annual savings).
- Reduce outside engineering services for miscellaneous projects ($15,000 anticipated annual savings).
- Implement user fee for leaf collection services in 2021 resulting in annual savings of $141,000. Waste Management currently provides refuse collection services to 1,622 accounts. Implementing a user fee for this service will result in a $4.86 to $7.24 monthly charge for the service to single-family residential households.
- Following the June 2020 presentation of the 10-Year Capital Plan, staff completed a second detailed review to see how proposed equipment or capital projects could be shifted into future years.
- Major focus for FY21 is to develop and implement a Storm Water Utility Fee to aid in generating revenue to address capital projects identified as a result of the Village-Wide Drainage Study.

The above cost cutting measures result in nearly than $380,000 in savings. If applied over the 5 years of the Financial Forecast, these savings total more than $1,895,000. The previous 5-Year Financial Forecast charts incorporate the changes noted in the bulleted list above.

The Village Board and staff work to create a budget reflective of community goals, objectives, and service expectations. The budget also is developed to be responsive to changing fiscal pressures and economic impacts. The FY21 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. The budget reflects a commitment to maintaining high services levels. The Police Department Records window hours and operation of Spring Lake Beach are the only two operating areas reflecting a reduction in service levels due to recommendations included in the FY21 Budget.

BUDGET FORMAT

The FY21 Budget maintains a strategic approach to the total number of detailed expenditure line items to provide accountability and 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 sections via 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; budgets for other (minor) funds of the Village; capital projects for Lincolnshire's capital improvement program; and supplementary information. The FY21 Budget also includes a comprehensive, detailed spreadsheet of all Professional Service Agreements for each operating area of the Village. This document is found in the Supplementary Section of the budget.

BUDGET HIGHLIGHTS

The FY21 Budget meets the following objectives.

- The FY21 Budget **maintains the Village's General Fund unrestricted fund balance** at the reserve fund policy of 75% of operating expenditures.
- 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.
- The FY21 Budget reflects a recommended **transfer** from the **General Capital Fund to General Fund ($3,772,190)** to replenish 75% fund balance in the General Fund.
- The FY21 Budget reflects the **transfer** of General Operating Fund **existing reserves** to the Water & Sewer Improvement Fund (**$4,079,470**) to cover the cost of capital improvements planned in 2021. The budget continues the Village's historical approach to funding needed capital expenses from accumulated reserves.
- The FY21 Budget reflects debt service payments only related to the Sedgebrook Special Service Area.
- Capital expenditures planned for FY21 are a result of projects identified as part of the annual update to Lincolnshire's 10-Year Capital Plan. The annual update was approved by the Village Board on July 13, 2020. 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 FY21 Budget proposes $3,429,000 in General Capital Fund expenditures for critical equipment, infrastructures, and facilities improvements, including the following:
- **Facilities**
  - Security Gate – Public Works building at 45 Londonderry ($25,000)
- **Equipment**

- In-car video cameras ($15,000)
- Police Officer body cameras ($46,000)
- Server replacements to accommodate future IT projects ($113,000)
- Voice over Internet Protocol (VoIP) phones ($25,000)
- Equipment trailer for Public Works ($8,000)

- **Furniture & Fixtures**
  - Drinking fountains, faucets, and flush valves for Public Works and Village Hall ($40,000)

- **Storm Sewer & Storm Water**
  - Annual storm sewer lining project ($20,000)
  - Detention basin construction ($180,000)
  - Stream bank improvement engineering between Queens Way and the East Side Reservoir ($60,000)
  - Storm sewer engineering for Lincolnshire Drive South ($250,000), Lincolnshire Drive North ($150,000), and Southeast Windsor Drive ($270,000)
  - Detention basin engineering for various locations ($20,000)

- **Parks (Funded via Transfer from Park Development Fund to General Capital Fund)**
  - Annual forestry activities related to tree replacement ($50,000) – via Tree Bank Funds
  - Annual contractual services for bridge inspections ($10,000)
  - Natural area boardwalk replacements ($35,000)
  - North Park – tent replacements ($15,000)
  - Rivershire Park – bridge refurbishing ($30,000)
  - Various parks – entrance sign replacements ($75,000)
  - Annual park sign/post replacements ($15,000)
  - North Park – tennis court reuse project ($125,000)

- **Park Development Fund –** FY20 saw contributions to the Park Development Fund as a result of continued construction on the Lincolnshire Trails subdivision. The Park Development Fund budget for 2021 reflects a $519,000 transfer to the General Capital Fund to offset the cost of various park and path projects planned for 2021.

- **Roadways**
  - Construction engineering for the 2021 Road Resurfacing Program (Marriott Drive, Cedar Lane, Elmwood Lane, Hickory Lane, Oakwood Lane, and South Village Green Circle) ($195,000)
  - Road resurfacing and cul-de-sac enhancements (Marriott Drive, Cedar Lane, Elmwood Lane, Hickory Lane, Oakwood Lane, and South Village Green Circle) ($1,465,500). These projects contemplate the use of $1,060,500 in General Capital Fund dollars and $600,000 in Motor Fuel Tax Fund dollars for 2021.

- **Vehicles**
  - Replace and outfit three police vehicles ($150,000) and one one-ton dump truck ($115,000). All vehicles will be funded via the General Capital Fund.
  - The budget also reflects the receipt of three police vehicles ordered in early 2020 but undelivered by the end of the year ($150,000).

- The FY21 Budget reflects **a reduction in total personnel**. The budget reflects 58 full time employees, as well as seasonal and part-time/seasonal personnel totaling 1.75 full-time equivalents (FTE) for a total of 59.75 FTE. This is 4.0 FTE less than the FY20 budget, and 10.55 FTE less than the FY13 Budget.

- The FY21 Budget provides for **3.73% property tax increase** for property owners. This property tax is levied to fund the Village of Lincolnshire general pension obligation and police protection expenses. The amount levied for collection in FY21 is expected to increase $79,626

(3.73%) compared to budget for FY20. The actual tax rate is expected to increase from .241 to .250 per $100 of assessed valuation. Assuming a $500,000 home value, a homeowner can anticipate a $15 increase in property taxes related to the Village's new tax rate. As a reminder, the Village has maintained a .241 tax rate for the past eight years.

FINANCIAL SUMMARY

In 2020, a number of key revenues performed below budgeted expectations as a result of the COVID-19 pandemic. The 2020 Budget is expected to close out the year with $38,059 more in General Fund expenses than anticipated revenues. This deficit is a result of key changes General Fund revenues performance compared to budget as listed below:

State Income Tax	$(10,000)
Sales Tax	$(549,500)
HR Sales Tax	$(474,330)
Food & Beverage Tax	$(317,200)
Utility Tax	$(50,000)
Telecommunications Tax	$(29,500)
Room & Admission Tax	$(1,192,000)
Real Estate Transfer Tax	$230,000
TOTAL	$(2,393,030)

GENERAL FUND

The **General Fund estimated fund balance** is projected to total $7,811,144 at the conclusion of FY21. This represents a 75% projected reserve balance of annual operating expenses as of December 31, 2021, 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 towards capital equipment purchases or infrastructure.

Total **General Fund expenditures**, excluding transfers to fund requested capital and pension contributions, are contemplated to be $9,809,330. This compares to budgeted General Fund expenditures (with transfers and debt service) projected for Fiscal Year-End 2020 in the amount of $9,134,474. The budget reflects no increase in wages for non-union personnel. The average increase for unionized sworn personnel is expected to be 2.5% - 2.8%.

The following is a summary of General Fund budget expenditures across all operating areas. The General Fund budget is expected to close Fiscal Year 2021 with a surplus of $357,270.

	REVENUE	RESERVES	EXPENSE	OVER/(UNDER)
GENERAL FUND				
01-00 Revenue	11,993,180			
01-01 Administration			452,840	
01-02 Finance			349,030	
01-05 Police			4,904,660	
01-08 Community & Economic Dev.			914,990	
01-12 Insurance & Common			1,720,980	
01-20 PW: Administration			258,660	
01-21 PW: Streets			1,191,620	
01-22 PW: Parks & Open Spaces			1,368,950	
01-25 Buildings & Grounds			166,900	
01-26 Debt & Transfers			307,280	
TOTAL GENERAL FUND	**$ 11,993,180**	**$ -**	**$ 11,635,910**	**$ 357,270**

WATER AND SEWER FUND

Revenues are based upon a five-year average of water sales (383 million gallons). The FY21 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 costs to operate the Village's water and sewer system and Lake County's planned 3.0% increase for sanitary sewer processing services as of January 1, 2021. The FY21 Budget reflects combined residential water and sewer rate with an increase from $13.32 to $13.99 ($0.67 per 1,000 gallons).

The following chart is a summary of the Water & Sewer Fund budget for FY21. Water & Sewer Fund Administrative costs are to increase 2.98%. Water & Sewer Operating costs are to decrease 5.39% for FY21. The fund is expected to close Fiscal Year 2021 with a surplus of $94,770.

ENTERPRISE FUNDS				
02-00 Water & Sewer Revenue	5,106,810			
02-01 Water & Sewer Administration			1,456,260	
02-02 Public Works Operating			4,030,900	
07-01 Water & Sewer Improvements	5,046,120		4,571,000	
TOTAL ENTERPRISE FUNDS	**$ 10,152,930**	**$ -**	**$ 10,058,160**	**$ 94,770**

The FY21 Budget **meets** the Village's **fund balance policy** for the Enterprise Fund. For the Water and Sewer Fund at the beginning of FY20, the **unrestricted net position** was $983,261, which is equal to just over 2.64 months of operating expenses. Based upon the approved FY21 Budget, the January 1, 2021, projected unrestricted net position is expected to be $914,481 or 20% of annual operating expenses in the fund. The policy is to maintain 20% or at least two months in reserve.

WATER AND SEWER IMPROVEMENT FUND

Staff projects $50,000 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 2021.

Water and Sewer capital improvements total $4,571,000. The majority of these expenditures are related to:

- Crosstown Water Main Phase Two –Construction Engineering ($100,000)
- Crosstown Water Main Phase Two - Construction ($2,300,000)
- Crosstown Water Main Phase Three – Design Engineering ($90,000)
- Crosstown Water Main Phase Three – Construction ($1,580,000)

OTHER FUNDS

The FY21 Budget reflects $600,000 in funds to be used from **Motor Fuel Tax** Fund. Proposed road projects for 2021 will be paid for via a combination of **Motor Fuel Tax** and **General Capital Fund**. **Motor Fuel Tax** revenues are based upon Lincolnshire's population and estimated future per capita revenue provided by the Illinois Municipal League.

The **Police Pension Fund** reflects a 2021 contribution of $1,078,136 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 budget is based upon the approved funding policy. This amount is $108,636 more than the 2020 contribution.

The **Park Development Fund** reflects revenues received in the form of developer donations for new residential developments. In 2020, the Village is projected to receive $224,000 in park

donations for the new homes constructed in the Manors of Whytegate, Lincolnshire Trials, and Camberley Club subdivisions this past year. The Village is restricted in the types of expenditures using Park Development funds. The 2021 Budget contemplates park donation revenue totaling $160,900 as a result of home construction in the Manors of Whytegate and Lincolnshire Trails subdivisions. The Park Development Fund budget reflects a transfer in the amount of $519,000 to the General Capital Fund to pay for various park and path projects planned for 2021.

The budget for **Sedgebrook Special Service Area** reflects the property tax levy assessed for the Sedgebrook Retirement community and Camberley Club residential development to pay for public improvements required as part of these developments. The Village simply receives the property taxes for this annual special service area and pays the related principle and interest payment on the bonds when they come due during the fiscal year.

ACKNOWLEDGEMENTS

The process of developing the Village of Lincolnshire Fiscal Year 2021 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 and worked to refine financial forecasts during this especially difficult economic time. 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 on various financial models and forecasts in response to the economic crisis. Additionally, Administrative Assistant Leslie Cole, Administrative Intern Jack Cascone, and Assistant Village Manager/Community and Economic Development Director Ben Roesler 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

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ORGANIZATIONAL INFORMATION

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VILLAGE OF
LINCOLNSHIRE

BUDGET PROCESS

This Budget document defines Village of Lincolnshire governmental activities for the fiscal year January 1 through December 31, 2021.

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 on 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 2021 Budget was held September 14, 2020.

Following September 14, 2020 public input session, the first draft of the Budget is prepared and made available for review and distribution to the Mayor and Trustees. The Budget contains funding for personnel, benefits, professional services, and other goods and services Village staff use in their day-to-day activities. The budget includes revenue projections, or estimates of Village government income for the next fiscal year, so expenditures can be tailored to meet anticipated revenues. The Budget also includes a Capital Improvement Program detailing the expenditures for permanent facilities and major vehicles and equipment purchases. Village officials and staff annually review and revise the Village's 10-Year Long-Term Capital Improvement Program. This long-term program provides for a comprehensive review of long-term capital and equipment needs, and the financial resources needed to support them. After the Village Board has time to study the draft budget, the Mayor and Board hold several Committee of the Whole Budget meetings to discuss the proposed budget for the coming year.

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

Once the Budget is approved, the Annual Appropriations Ordinance is prepared for consideration and approval by the Village Board. After the Appropriations Ordinance is approved, staff prepares the Tax Levy Ordinance. This ordinance authorizes Lake 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 extension, 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.

2021 BUDGET CALENDAR / APPROVAL SCHEDULE

Date/Time	Event	Purpose
Monday - 06/29/2020 **Special Committee of the Whole Mtg.**	Village Board Meeting	Presentation and Update on Long-Term Capital Plan
Friday - 07/17/2020	Department Managers Begin Work: • Operating Budget Input BS&A • **Capital Improvement Worksheets** • **Professional Services Agreements List** • **Performance Indicator/Metric Worksheets** • **Program Activity Summaries**	Operating Budget Development
	Deliverable: Personnel Change Requests to Village Manager	Operating Budget Development
Monday - 07/27/2020 **Regular Village Board Mtg.**	Village Board Meeting	Discussion Budget Guidelines / Goal Setting / Prioritization
	Village Board Meeting	Continued Discussion of Financial Forecast
Friday - 08/07/2020	**Deliverable:** 2021 Departmental Goals and Objectives to Village Manager	Goal/Objective Development
	Deliverable: Capital Improvement Program Worksheets to Village Manager	Capital Improvement Program Development
	Deliverable: Letters Sent to Lincolnshire Organizations Regarding FY2021 Budget Process	Operating Budget Development
	Deliverable: Budget Article Completed for Fall Newsletter	Operating Budget Development
Week of 08/10/2020 to 08/17/2020	Village Manager Reviews Capital Improvement Worksheets & Returns to Department Managers with Comments	Capital Improvement Program Development
Wednesday - 08/12/2020	Village Manager Obtain Questions / Comments from Staff – During Employee Council	Obtain Comments / Requests
Friday - 08/21/2020	**Deliverable:** Following Budget Components to Village Manager • Operating Budget Worksheets • Professional Services Agreement List • Performance Indicators/Metrics • Program Activity Summary Sheets due to Finance Director	Operating Budget Development
Weeks of 08/31/2020 & 09/07/2020	Department Manager meetings with Finance Director and Village Manager	Review Operating and Capital Improvement Program Budget and Professional Services Agreement List
Monday - 09/14/2020 **Committee of the Whole Mtg.**	Village Board Meeting	Mayor & Board of Trustees Receive Comments/Suggestions from Organizations and Residents and Review Proposed FY2021 Goals

Date / Time	Event	Purpose
Friday - 09/25/2020	**Deliverable:** Department Managers Return Draft Budget with Comments to Finance	Operating Budget Development
Week of 09/28/2020	Budget Workbook Revisions Made	Operating & Capital Improvement Program Budget Development
Thursday - 10/15/2020	**Deliverable:** Budget Books Delivered to Mayor and Board of Trustees	Distribution of Proposed Budget
Thursday - 10/15/2020	Public Copies of Budget Workbooks at the Village Hall, Library and Online	Public Review of Budget
Weeks of 10/19/2020 & 10/26/2020	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees Review Budget
Weeks of 11/02/2020 & 11/09/2020	Special Committee of the Whole Budget Meetings (As Needed)	Mayor and Board of Trustees Review Budget
Monday - 11/09/2020 **Committee of the Whole Mtg.**	Committee of the Whole Meeting	Public Comment on Proposed Budget
Week of 11/09/2020	Final Budget Revisions Made by Village Manager/Finance Director	Operating & Capital Improvement Program Budget Development
Week of11/09/2020	Department Managers Review/Update Year-End Projections and Recommend Project Carryover Amounts	Operation & Capital Improvement Program Budget Development
Wednesday - 11/18/2020	**Deliverable:** Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
Wednesday - 11/18/2020	Public Copies of Final Budget at the Village Hall, Library, and Online	Public of Review Budget
12/14/2020 **Regular Village Board Mtg.**	Village Board Meeting	Adoption of FY 2021 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 Enterprise 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 2021, 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 10-Year 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***: The lesser of 7.25% or the rate set by the Illinois Police Officers Pension Investment Fund (IPOPIF) 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: 12/31/2020 for fiscal year 2021.
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 2020 will be measured 12/31/2020)
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 January bond 1, 2020 for Fiscal Year Ending Dec 31, 2020).
4. Actuarial assumption changes; as approved by the Village Board, shall be effective upon the subsequent Actuarial Valuation date (i.e.: Village approves November 25, 2020 with a January 1, 2021 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. 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 2021 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. Work with Village's information technology provider to update long-term technology plan to reflect both GovIT Consortium strategic plan priorities and Lincolnshire specific information technology initiatives into a single plan.

- ***Improved Technology Infrastructure:*** Execute on key technology projects to position the Village for future growth and innovation. Projects include robust bandwidth/connectivity; a new Voice over Internet Protocol phone system; implementation of the Office/Microsoft 365 suite; enhanced server infrastructure; and an improved document management system.

- ***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.

- ***Policy Review*:** Finalize 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.

- ***Increase Use of Online Service Request Portal:*** Develop and promote regular communication to advertise BS&A Online and the ability for residents, businesses, and contractors to do business with the Village virtually. Code permit submission to track how applications were received and measure increase/decrease of online submittals and related documents.

- ***Storm Water Utility Fee:*** Depending upon Village Board direction, implement new storm water utility fee. Upon implementation of fee, determine long-term financing options available.

- ***South Village Green Road Maintenance:*** Determine future maintenance plan, funding, and responsibility in partnership with the South Village Green Homeowners Association.

Community & Economic Development Goals

- ***Updated Comprehensive Plan*:** Using in-house professional association resources, 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.

- ***Comprehensive Review of Commercial, Corporate, and Industrial Site Conditions*:** Continue 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.

- ***Standardized Electronic Plan Submittal/Review Process*:** With implementation of electronic plan review software in 2021, develop standardized processes for plan reviews and correspondence with applicants to leverage the full benefit of the software. Work towards seamless integration with 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.

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. Continue to explore long term financing opportunities and bring forward a recommendation to the Village Board for consideration.

- ***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

- ***Emergency Response Planning:*** Update the Village's Emergency Joint Response Plan as part of ongoing efforts to ensure public safety and facilitate collaboration and coordination in the event of an emergency.

- ***Body-worn Cameras:*** Test, evaluate and implement a body-worn camera system for police personnel to better safeguard officers, the Village, and the public. Prior to implementation, ensure the program will adequately address policy concerns, FOIA requirements, redaction, evidence procedures, data storage and retention.

- ***Community Relations and Policing:*** Work with leaders in the community to formulate a new Chief's Advisory Committee. Committee members will be from diverse backgrounds, and may be selected from applicants who are part of the Mayor's Talent Bank, as well as business leaders and other interested residents. The committee will meet quarterly to discuss current events and police operations to provide insight and input on best practices and community needs.

- ***Administrative Adjudication:*** Implement a system to provide for the administrative adjudication of non-vehicular violations of certain sections of the Municipal Code, including but not limited to Business and License Regulations; Health and Sanitation; Building Regulations; Police Regulations; Misdemeanors; the Lincolnshire Zoning Ordinance; Sign Control; Tree Preservation & Landscaping; and other ordinances of the village. The administrative adjudication process will allow individuals an opportunity to contest parking tickets and compliance tickets written by the Police Department as well tickets issued by the Village for specific Code enforcement violations.

Public Work Department Goals

- ***Rivershire Park Security Improvements***: Obtain recommendation from Public Works leadership to identify and implement landscaping and forestry to improve both the storage and security within the maintenance yard. Properly delineate the walking trails and natural areas from the storage and material yard. Obtain proposals for 45 Londonderry Security Gate and recommend contractor to install and replace gate.

- ***Cul-De-Sac Maintenance Plan***: 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, implement Phase I in 2021.

- ***Village Sign Replacement Initiatives***: Present options on the Village parks signs identified in the village sign concepts RFP (Request for Proposals) and present to the Park Board and Architecture Review Board. Make final recommendations to the Village Board on updates to the parks signs. Implement Phase One of Sign Replacements consisting of Parks Entryway signs.

- ***North Park Athletic Area Improvements***: Present multiple options regarding the identification of a new amenity to replace the former North Park Tennis Court area. Obtain a recommendation from the Park Board and approval from the Village Board. Include the final option into the 2022 portion of the Village's current 10-Year Capital Plan.

- ***Update Village Parks Code/Tennis Court Issue***: Review Title 8A-Section 1 of the village code. Perform a review of the challenges/issue involving the tennis court usage and reservation and present to the Park Board potential solutions to rectify those challenges. Once solutions are identified, revise the Parks Code as necessary to reflect the recommended changes.

- ***Drainage Master Plan Improvements***: Implement the Village's Storm Water Master Plan which will allow the Village to proactively plan and prepare for current and future extreme rainfall events. This includes the potential use of a storm water utility fee for improvement projects.

- ***Long Range Pedestrian Improvement Plan***: Continue work on the 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 and incorporate into the Villages comprehensive plan update being led by Community and Economic Development.

- ***Develop Program to Update Playground Surfaces to Improve Safety and Accessibility:*** Evaluate all Village playgrounds to determine recommended area for new handicap accessible safety surface installation. Develop a program to update all playgrounds and incorporate recommendations into the 2021 update to the Lincolnshire 10-Year Capital Plan.

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 Harcock not pictured

Village Board of Trustees

Mayor Elizabeth Brandt
Term Expires 2023

Trustee Dr. Mara Grujanac
Term Expires 2023

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

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
Mike McCall	2021
Paul Orzeske	2021
Brian Santosuousso	2023
Eric Tapia	2021
Krishna Killedar- Alternate	2021

Park Board

Ken Borgerding, Chairman	2021
Michael Blasek	2023
Michael Brouillard	2021
Lee Campbell	2020
Lee Fell	2021
Suzi Siegel	2022
Sandra Wright	2021
Kai Zhou	2023
–Alternate Open	

Police Pension Fund Board

Steven Lee, President	2021
Mickey Herst	2022
Roy Bethel	N/A
Adam Hyde	N/A
Patrick Quillinan	N/A

Zoning Board

Brian Bickhoff, Chairman	2023
Denis Curtin	2021
Bryan Hersh	2023
Scott Josephson	2022
Gary Kalina	2022
Christine Udoni	2022
Joe Kelly- Alternate	2021

MANAGEMENT TEAM

Department Managers

Bradly J. Burke
Village Manager

Ben Roesler
Assistant Village Manager/Community & Economic Development Director

Joseph Leonas
Chief of Police

Michael R. Peterson
Finance Director

Bradford H. Woodbury
Public Works Director

Management Support

Administration

Leslie Cole, 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

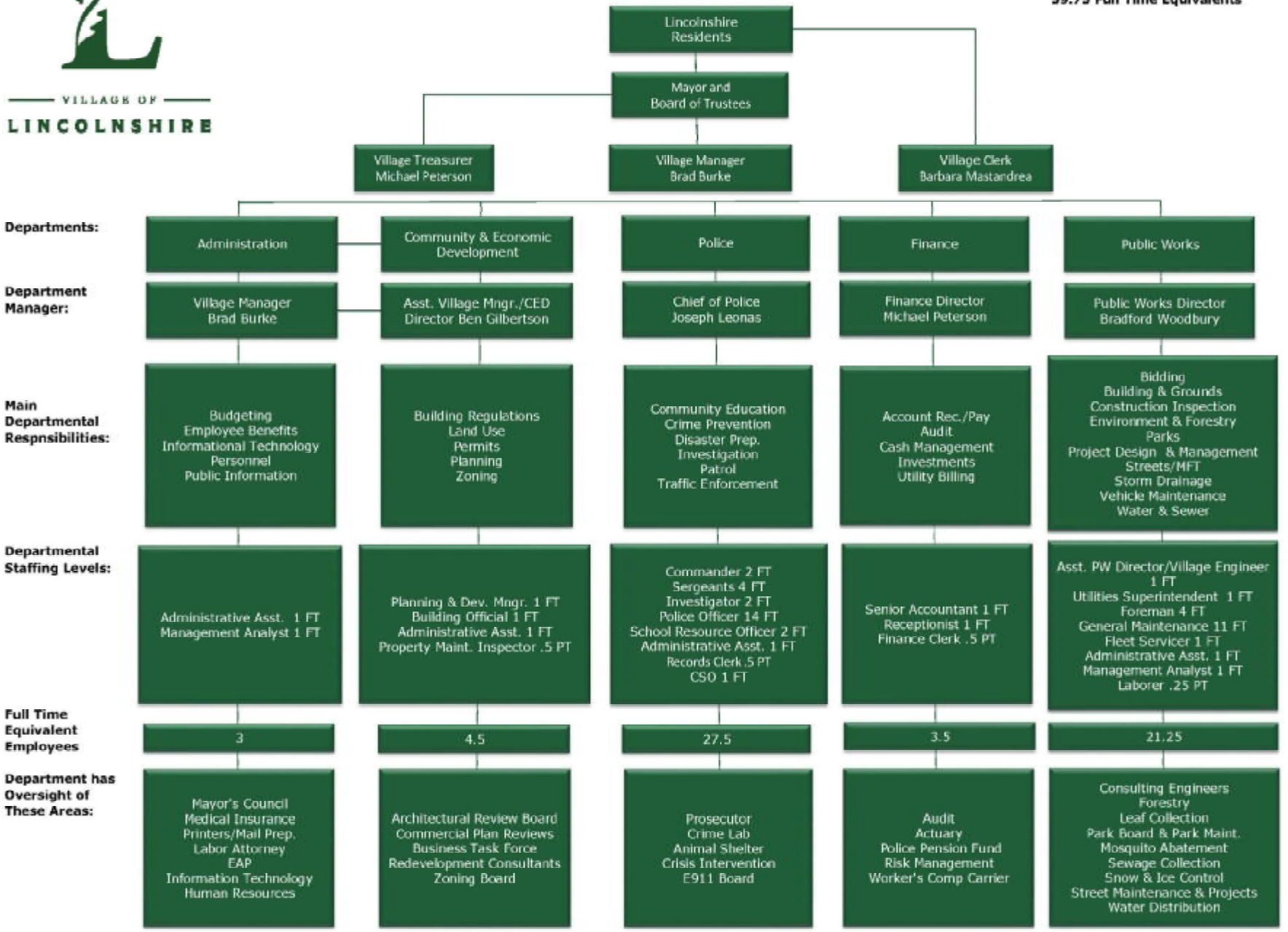
Public Works

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

VILLAGE OF
LINCOLNSHIRE

Village of Lincolnshire
Organizational Chart
12/31/2020

58 Full Time Employees
1.75 Part Time or Seasonal Employees
59.75 Full Time Equivalents



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FINANCIAL SUMMARY

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VILLAGE OF
LINCOLNSHIRE

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 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
General Fund	$ 13,329,312	$ 14,004,010	$ 12,834,350	$ 10,666,295	**$ 11,993,180**
Water & Sewer Fund	$ 4,720,698	$ 3,311,202	$ 5,260,300	$ 4,865,620	**$ 5,106,810**
Water & Sewer Improvements Fund	$ 1,013,454	$ 1,854,047	$ 3,147,710	$ 925,520	**$ 5,046,120**
Motor Fuel Tax Fund	$ 198,065	$ 241,577	$ 185,000	$ 430,500	**$ 435,520**
Police Pension Fund	$ (343,826)	$ 4,980,881	$ 1,702,800	$ 1,717,070	**$ 2,403,540**
Fraud, Alcohol, Drug Enforce Fund	$ 8,751	$ 9,242	$ -	$ 3,140	**$ 115,000**
Vehicle Maintenance Fund	$ 326,800	$ 401,425	$ 509,050	$ 509,050	**$ 490,190**
Park Development	$ 1,175,655	$ 784,291	$ 178,170	$ 225,250	**$ 162,100**
SSA Sedgebrook	$ 1,183,879	$ 1,186,079	$ 1,180,690	$ 1,178,490	**$ 1,181,750**
General Capital Fund	$ 2,826,566	$ 2,021,935	$ 805,670	$ 1,611,100	**$ (2,197,550)**
TOTAL	**$ 24,439,354**	**$ 28,794,689**	**$ 25,803,740**	**$ 22,132,035**	**$ 24,736,660**

EXPENDITURE SUMMARY BY FUND

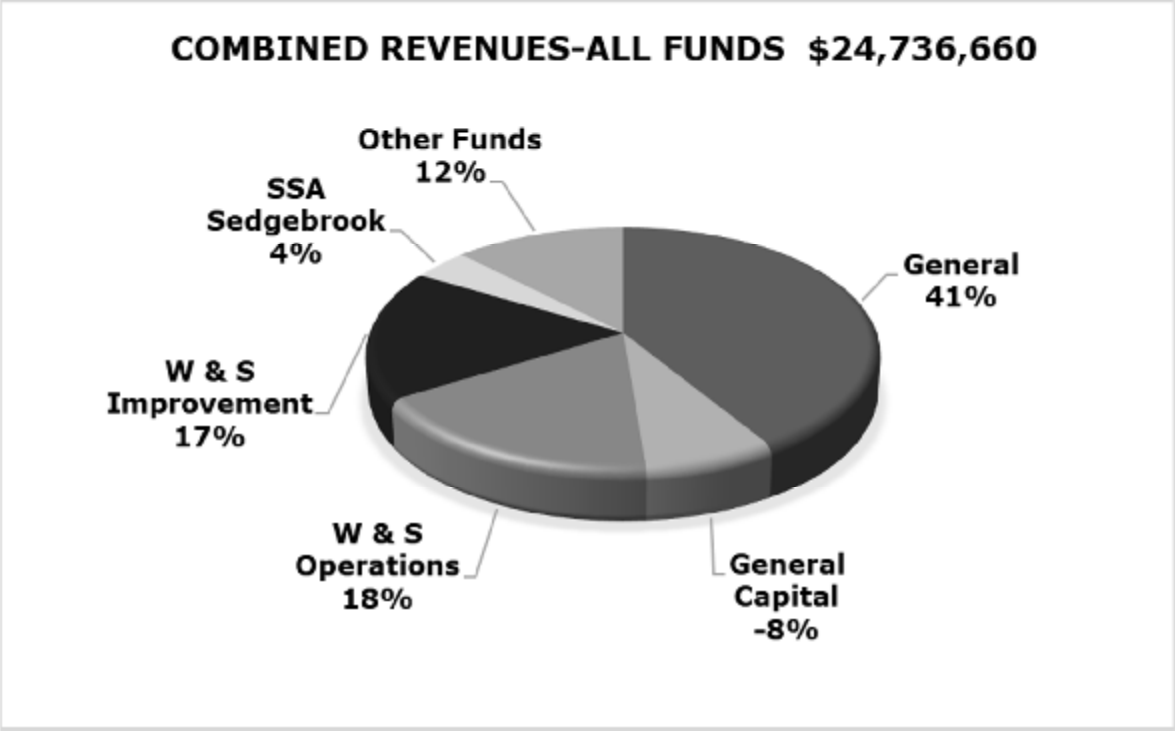
Fund	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
General Fund					
Administrative Services	$ 300,009	$ 348,645	$ 375,190	$ 368,530	**$ 452,840**
Finance	$ 324,817	$ 336,833	$ 352,210	$ 342,820	**$ 349,030**
Police	$ 3,976,882	$ 4,605,528	$ 4,553,210	$ 4,361,910	**$ 4,904,660**
Community & Econ. Development	$ 1,117,437	$ 953,511	$ 1,076,740	$ 831,975	**$ 914,990**
Insurance/Common Expenses	$ 1,311,330	$ 1,558,288	$ 1,640,970	$ 1,531,346	**$ 1,720,980**
Public Works					
Administration	$ 250,843	$ 265,648	$ 276,830	$ 248,260	**$ 258,660**
Streets	$ 1,175,322	$ 1,233,727	$ 1,357,950	$ 1,259,952	**$ 1,191,620**
Parks & Grounds	$ 1,340,583	$ 1,348,021	$ 1,469,290	$ 1,176,777	**$ 1,368,950**
Buildings	$ 126,662	$ 179,113	$ 166,610	$ 152,804	**$ 166,900**
Debt & Transfers	$ 3,400,000	$ 2,614,000	$ 1,326,180	$ 430,150	**$ 307,280**
TOTAL	$ 13,323,885	$ 13,443,314	$ 12,595,180	$ 10,704,524	**$ 11,635,910**
Water & Sewer Fund					
Administration	$ 897,308	$ 1,288,020	$ 930,670	$ 1,111,990	**$ 1,456,260**
Operations	$ 3,578,548	$ 3,622,045	$ 4,259,840	$ 4,012,525	**$ 4,030,900**
TOTAL	$ 4,475,856	$ 4,910,065	$ 5,190,510	$ 5,124,515	**$ 5,487,160**
Water & Sewer Improvements Fund	$ 223,410	$ 103,836	$ 3,138,000	$ 735,666	**$ 4,571,000**
Motor Fuel Tax Fund	$ 175,000	$ 175,000	$ -	$ -	**$ 600,000**
Police Pension Fund	$ 1,350,711	$ 1,525,760	$ 1,702,800	$ 2,267,070	**$ 2,403,540**
Fraud, Alcohol, Drug Enforce Fund	$ 6,214	$ 6,417	$ 61,990	$ 80	**$ 69,140**
Vehicle Maintenance Fund	$ 451,639	$ 505,552	$ 509,050	$ 475,919	**$ 490,190**
Park Development Fund	$ 588,769	$ 209,469	$ 1,044,000	$ 1,161,500	**$ 519,000**
SSA Sedgebrook	$ 1,157,298	$ 1,158,983	$ 1,180,690	$ 1,166,690	**$ 1,181,750**
General Capital Fund	$ 1,117,944	$ 1,222,155	$ 4,521,500	$ 3,152,070	**$ 3,429,000**
GRAND TOTAL	$ 22,870,726	$ 23,260,551	$ 29,943,720	$ 24,788,034	**$ 30,386,690**

EXPENDITURE SUMMARY BY ACTIVITY

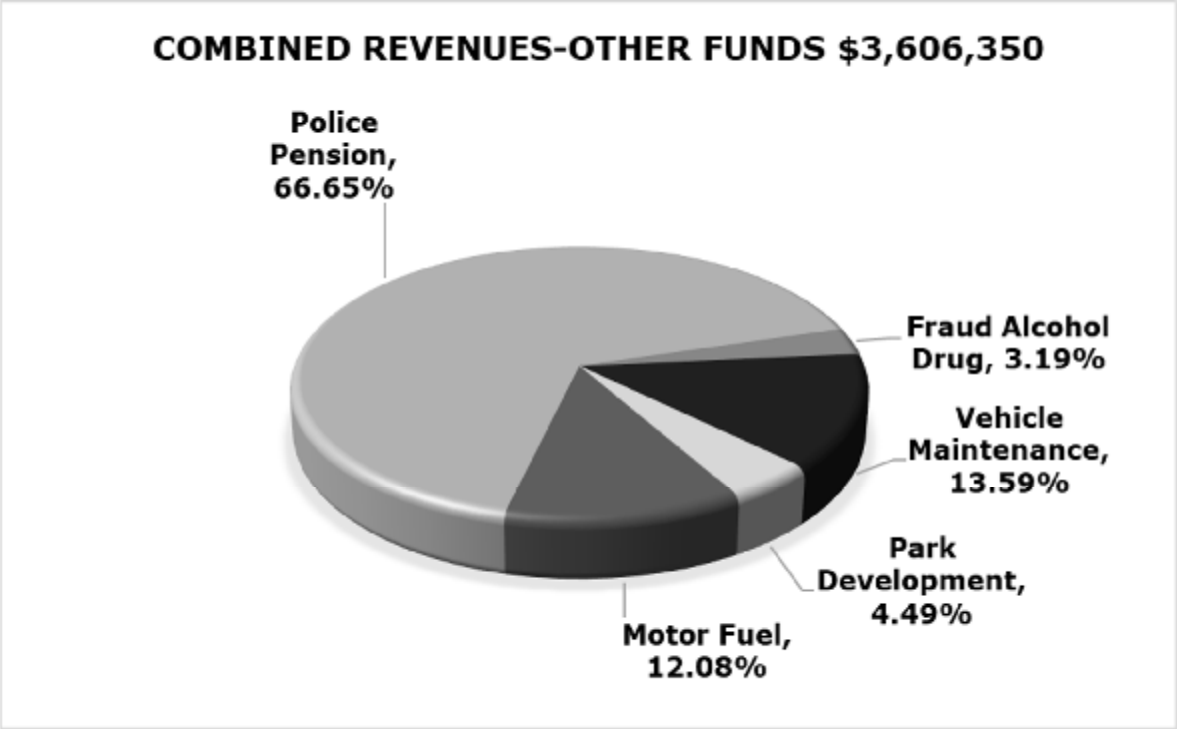
Account Activity	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
General Fund - Operating					
Administrative Services	$ 300,009	$ 348,645	$ 375,190	$ 368,530	**$ 452,840**
Finance	$ 324,817	$ 336,833	$ 352,210	$ 342,820	**$ 349,030**
Police	$ 3,862,557	$ 4,465,028	$ 4,375,050	$ 4,183,750	**$ 4,733,090**
Community & Econ. Development	$ 1,114,147	$ 949,494	$ 1,071,650	$ 826,885	**$ 910,090**
Insurance/Common Expenses	$ 1,311,330	$ 1,558,288	$ 1,640,970	$ 1,531,346	**$ 1,720,980**
Public Works	$ 2,716,918	$ 2,809,742	$ 2,995,790	$ 2,562,903	**$ 2,721,430**
TOTAL	$ 9,629,778	$ 10,468,030	$ 10,810,860	$ 9,816,234	**$ 10,887,460**
Special Revenue - Operating					
Vehicle Maintenance Fund	$ 451,639	$ 505,552	$ 509,050	$ 475,919	**$ 490,190**
Fraud, Alcohol, Drug Fund	$ 6,214	$ 6,417	$ 61,990	$ 80	**$ 69,140**
TOTAL	$ 457,853	$ 511,969	$ 571,040	$ 475,999	**$ 559,330**
Debt Service - by Fund					
General Debt	$ -	$ -	$ -	$ -	**$ -**
SSA Sedgebrook	$ 1,157,298	$ 1,158,983	$ 1,180,690	$ 1,166,690	**$ 1,181,750**
TOTAL	$ 1,157,298	$ 1,158,983	$ 1,180,690	$ 1,166,690	**$ 1,181,750**
Capital Projects - by Fund					
Motor Fuel Tax Fund	$ 175,000	$ 175,000	$ -	$ -	**$ 600,000**
Park Development Fund	$ 588,769	$ 209,469	$ 1,044,000	$ 1,161,500	**$ 519,000**
General Capital Fund	$ 1,117,944	$ 1,222,155	$ 4,521,500	$ 3,152,070	**$ 3,429,000**
Water & Sewer Improvements Fun	$ 223,410	$ 103,836	$ 3,138,000	$ 735,666	**$ 4,571,000**
TOTAL	$ 2,105,123	$ 1,710,460	$ 8,703,500	$ 5,049,236	**$ 9,119,000**
Fund Transfer Out					
General Fund	$ 3,694,107	$ 2,975,284	$ 1,784,320	$ 888,290	**$ 748,450**
Water and Sanitary Sewer Fund	$ 440,489	$ 841,237	$ 459,370	$ 641,930	**$ 963,770**
Vehicle Maintenance Fund	$ -	$ -	$ -	$ -	**$ -**
TOTAL	$ 4,134,596	$ 3,816,521	$ 2,243,690	$ 1,530,220	**$ 1,712,220**
Enterprise - Operating					
Water and Sanitary Sewer Fund	$ 4,035,367	$ 4,068,828	$ 4,731,140	$ 4,482,585	**$ 4,523,390**
TOTAL	$ 4,035,367	$ 4,068,828	$ 4,731,140	$ 4,482,585	**$ 4,523,390**
Employee Pensions					
Police Pension Fund	$ 1,350,711	$ 1,525,760	$ 1,702,800	$ 2,267,070	**$ 2,403,540**
TOTAL	$ 1,350,711	$ 1,525,760	$ 1,702,800	$ 2,267,070	**$ 2,403,540**
GRAND TOTAL	$ 22,870,726	$ 23,260,551	$ 29,943,720	$ 24,788,034	**$ 30,386,690**

COMBINED REVENUES

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

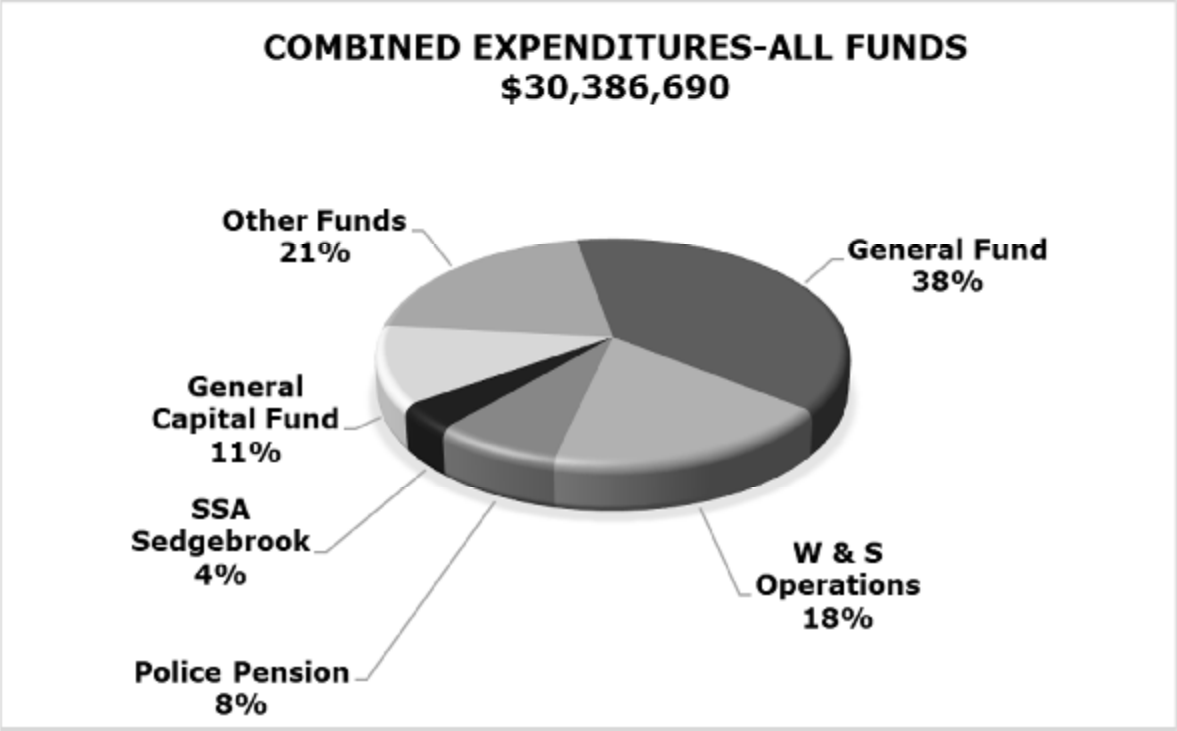


Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

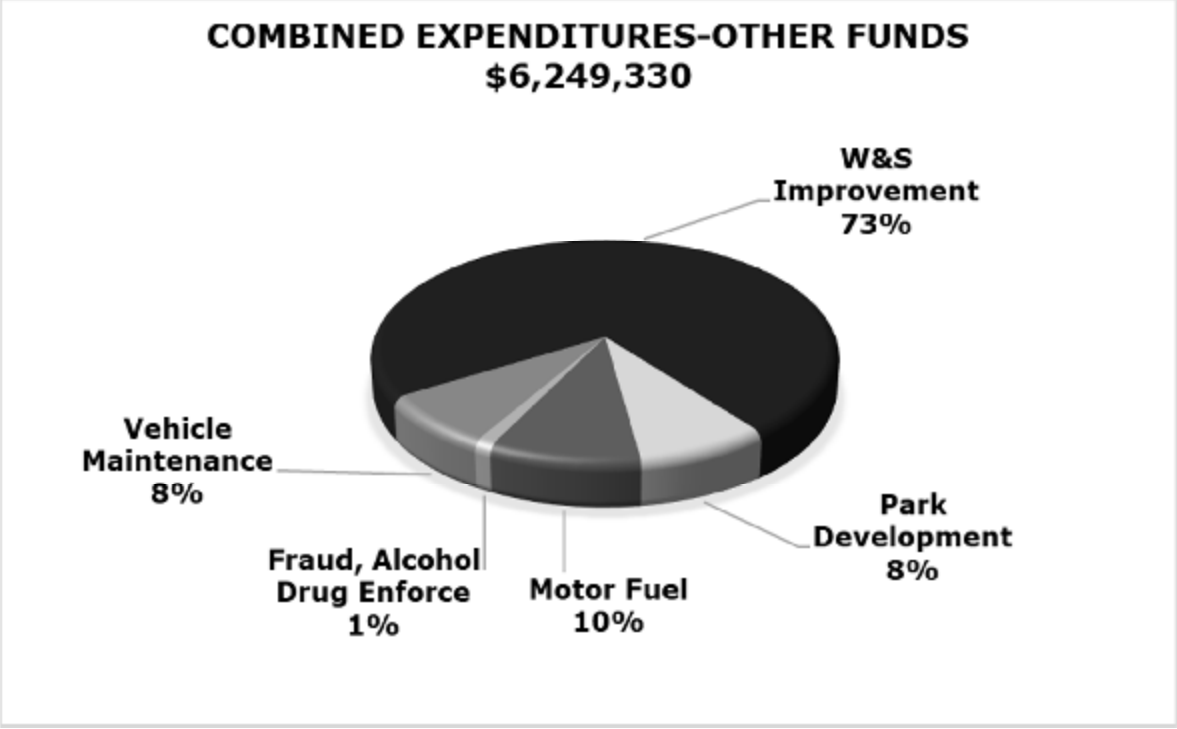


COMBINED EXPENDITURES

The 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 2020 RECEIPTS AND EXPENDITURES ALL FUNDS

Fund	Fund Balance 01/01/2020	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Estimated Disbursmts.	Estimated Fund Balance 12/31/2020
General Fund	$ 7,492,103	$ 1,667,500	$ 8,998,795	$ 18,158,398	$ 10,704,524	$ 7,453,874
General Capital Fund	$ 9,305,686	$ -	$ 1,611,100	$ 10,916,786	$ 3,152,070	$ 7,764,716
Water & Sewer Fund	$ 698,328	$ -	$ 4,865,620	$ 5,563,948	$ 5,124,515	$ 439,433
W&S Improvements Fur	$ 285,194	$ -	$ 925,520	$ 1,210,714	$ 735,666	$ 475,048
Motor Fuel Tax Fund	$ 171,061	$ -	$ 430,500	$ 601,561	$ -	$ 601,561
Fraud, Alcohol, Drug En	$ 63,326	$ -	$ 3,140	$ 66,466	$ 80	$ 66,386
Vehicle Maintenance Fu	$ (149,155)	$ -	$ 509,050	$ 359,895	$ 475,919	$ (116,024)
Park Development	$ 2,801,812	$ -	$ 225,250	$ 3,027,062	$ 1,161,500	$ 1,865,562
SSA Sedgebrook	$ 2,196,723	$ 1,159,690	$ 18,800	$ 3,375,213	$ 1,166,690	$ 2,208,523
Police Pension Fund	$ 24,451,225	$ 959,500	$ 757,570	$ 26,168,295	$ 2,267,070	$ 23,901,225
GRAND TOTAL	$ 47,316,303	$ 3,786,690	$ 18,345,345	$ 69,448,338	$ 24,788,034	$ 44,660,304

SUMMARY OF 2021 RECEIPTS AND EXPENDITURES ALL FUNDS

Fund	Estimated Fund Balance 01/01/2021	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursmts.	Estimated Fund Balance 12/31/2021
General Fund	$ 7,453,874	$ 1,747,330	$ 10,245,850	$ 19,447,054	$ 11,635,910	$ 7,811,144
General Capital Fund	$ 7,764,716	$ -	$ (2,197,550)	$ 5,567,166	$ 3,429,000	$ 2,138,166
Water & Sewer Fund	$ 439,433	$ -	$ 5,106,810	$ 5,546,243	$ 5,487,160	$ 59,083
W&S Improvements Fur	$ 475,048	$ -	$ 5,046,120	$ 5,521,168	$ 4,571,000	$ 950,168
Motor Fuel Tax Fund	$ 601,561	$ -	$ 435,520	$ 1,037,081	$ 600,000	$ 437,081
Fraud, Alcohol, Drug En	$ 66,386	$ -	$ 115,000	$ 181,386	$ 69,140	$ 112,246
Vehicle Maintenance Fu	$ (116,024)	$ -	$ 490,190	$ 374,166	$ 490,190	$ (116,024)
Park Development	$ 1,865,562	$ -	$ 162,100	$ 2,027,662	$ 519,000	$ 1,508,662
SSA Sedgebrook	$ 2,208,523	$ 1,163,750	$ 18,000	$ 3,390,273	$ 1,181,750	$ 2,208,523
Police Pension Fund	$ 23,901,225	$ 1,078,130	$ 1,325,410	$ 26,304,765	$ 2,403,540	$ 23,901,225
GRAND TOTAL	$ 44,660,304	$ 3,989,210	$ 20,747,450	$ 69,396,964	$ 30,386,690	$ 39,010,274

SUMMARY OF AVAILABLE FUND BALANCES

Fund	FYE2017 Actual	FYE2018 Actual	FYE2019 Actual	FYE2020 Estimate	FYE2021 Budget	Minimum Fund Balance if required
General Fund	$ 7,011,644	$ 6,999,280	$ 7,492,103	$ 7,453,874	$ 7,811,144	$ 7,291,050
General Capital Fund	$ 6,816,187	$ 8,505,906	$ 9,305,686	$ 7,764,716	$ 2,138,166	
Water & Sewer Fund	$ 888,335	$ 866,873	$ 698,328	$ 439,433	$ 59,083	$ 914,482
W&S Improvements Fur	$ 1,022,441	$ 94,740	$ 285,194	$ 475,048	$ 950,168	$ -
Motor Fuel Tax Fund	$ 81,419	$ 104,484	$ 171,061	$ 601,561	$ 437,081	$ -
Fraud, Alcohol, Drug En	$ 57,964	$ 60,501	$ 63,326	$ 66,386	$ 112,246	
Vehicle Maintenance Fu	$ 291,778	$ (38,592)	$ (149,155)	$ (116,024)	$ (116,024)	$ -
Park Development	$ 1,640,104	$ 2,226,990	$ 2,801,812	$ 1,865,562	$ 1,508,662	
SSA Sedgebrook	$ 2,142,890	$ 2,169,627	$ 2,196,723	$ 2,208,523	$ 2,208,523	
Police Pension Fund	$ 22,690,643	$ 20,996,104	$ 24,451,225	$ 23,901,225	$ 23,901,225	$ -
GRAND TOTAL	$ 42,643,405	$ 41,985,913	$ 47,316,303	$ 44,660,304	$ 39,010,274	

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	FY2019 Totals Actual	FY2020 Totals Estimated	FY2021 Totals Approved	General & Gen Cap	Special Revenue	Enterprise	Pensions
Est Beginning Fund Balance			**$ 44,660,304**	**$15,218,590**	**$ 4,626,008**	**$ 914,481**	**$ 23,901,225**
Taxes	$ 13,290,633	$ 10,890,490	$ 12,541,410	$ 10,299,530	$ 1,163,750	$ -	$ 1,078,130
Licenses & Fees	$ 5,863,716	$ 5,835,950	$ 5,850,360	$ 704,150	$ -	$ 5,146,210	$ -
Fines & Forfeitures	$ 265,029	$ 167,000	$ 216,000	$ 216,000	$ -	$ -	$ -
Allotments, Grants, Reim	$ 678,764	$ 1,188,365	$ 922,720	$ 487,900	$ 434,820	$ -	$ -
Miscellaneous	$ 1,261,086	$ 308,130	$ 357,500	$ 63,500	$ -	$ 9,000	$ 285,000
Other Revenue	$ 5,020,763	$ 1,050,380	$ 2,567,450	$ 1,227,740	$ 295,800	$ 3,500	$ 1,040,410
Total	**$ 26,379,991**	**$ 19,440,315**	**$ 22,455,440**	**$12,998,820**	**$ 1,894,370**	**$ 5,158,710**	**$ 2,403,540**
Expenditures							
Personnel Services	$ 7,236,947	$ 7,447,860	$ 7,562,840	$ 6,575,360	$ 203,920	$ 783,560	$ -
Contractual Services	$ 6,838,151	$ 6,622,046	$ 7,247,830	$ 3,301,980	$ 180,220	$ 3,661,730	$ 103,900
Commodities	$ 390,800	$ 339,630	$ 357,100	$ 211,550	$ 114,800	$ 30,750	$ -
Other Charges	$ 2,171,393	$ 2,639,352	$ 3,173,950	$ 798,570	$ 28,390	$ 47,350	$ 2,299,640
Capital Outlay	$ 1,500,991	$ 3,887,736	$ 8,600,000	$ 3,429,000	$ 600,000	$ 4,571,000	$ -
Total	**$ 18,138,282**	**$ 20,936,624**	**$ 26,941,720**	**$14,316,460**	**$ 1,127,330**	**$ 9,094,390**	**$ 2,403,540**
Other Financing Sources							
Interfund Transfers In	$ 3,974,455	$ 2,691,720	$ 2,281,220	$ (3,203,190)	$ 490,190	$ 4,994,220	$ -
Interfund Transfers (Out	$ (3,974,456)	$ (2,691,720)	$ (2,231,220)	$ (748,450)	$ (519,000)	$ (963,770)	$ -
Interfund Loans In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Loans (Out)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
External Loans In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
External Loans (Out)	$ (1,147,813)	$ (1,159,690)	$ (1,163,750)	$ -	$ (1,163,750)	$ -	$ -
Total	$ (1,147,814)	**$ (1,159,690)**	**$ (1,113,750)**	**$ (3,951,640)**	**$ (1,192,560)**	**$ 4,030,450**	**$ -**
Revenues & Other Financing Sources Over Expendi	**$ 7,093,895**	**$ (2,655,999)**	**$ (5,600,030)**	**$ (5,269,280)**	**$ (425,520)**	**$ 94,770**	**$ -**
Ending Fund Balance			**$ 39,060,274**	**$ 9,949,310**	**$ 4,200,488**	**$ 1,009,251**	**$ 23,901,225**

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 and Camberly Club. Debt service for public improvements is collected though 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 Water and Sewer 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

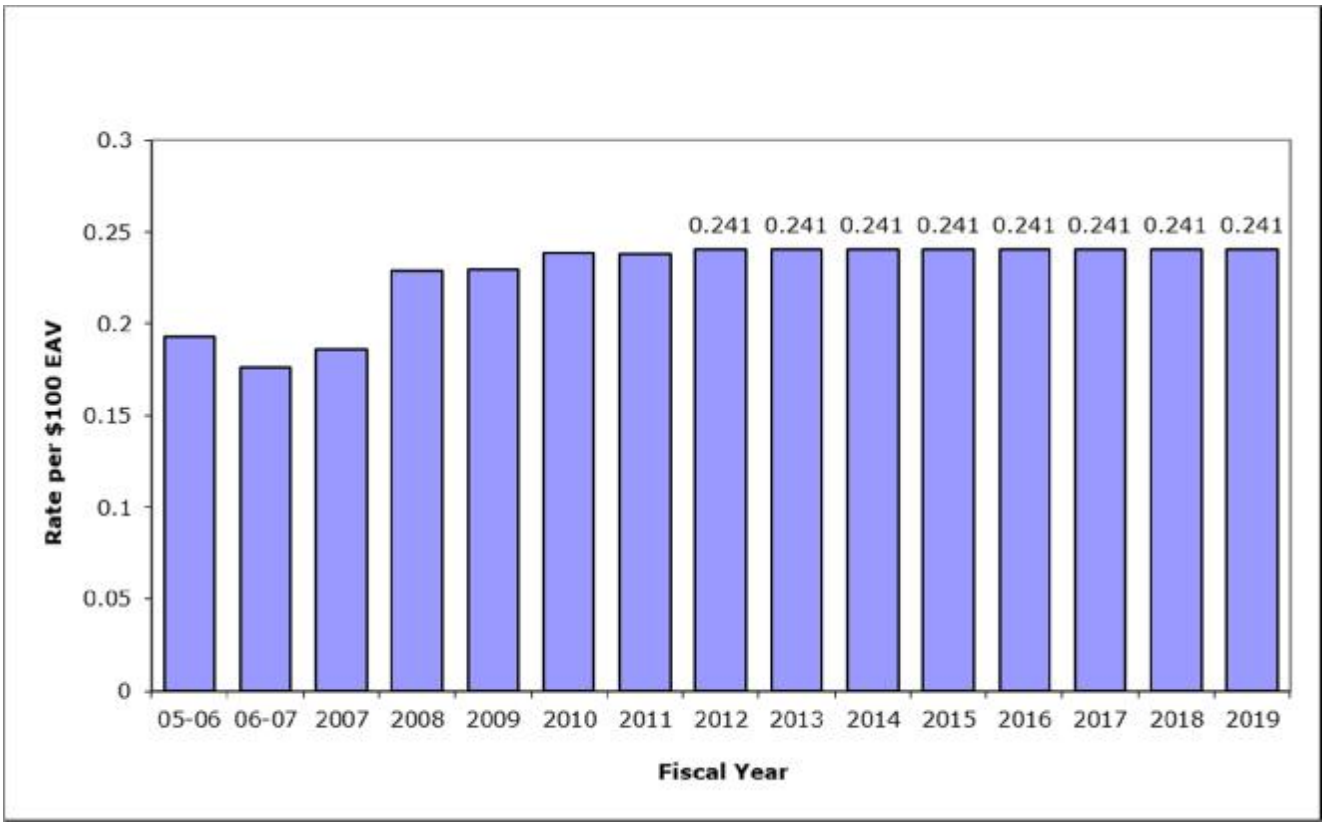
Police Pension Fund

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 direct 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 and retirements 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

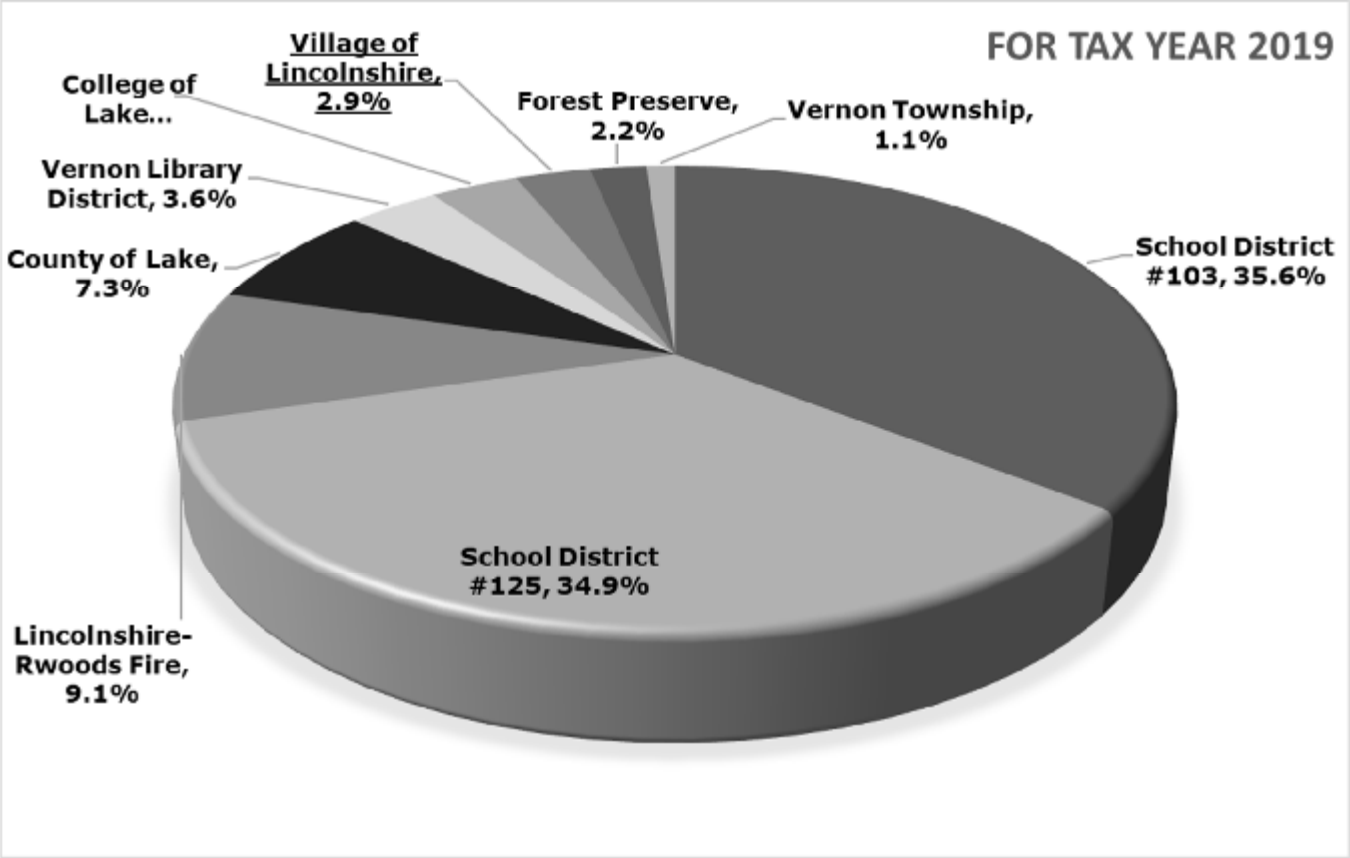
What is Legal Debt Margin? Government entities may accumulate a specific amount of debt, as determined by the ruling legislative body. This allowed amount is known as a debt limit. The difference between an entity's actual debt and the allowed amount is known as the debt margin, which is calculated by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

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

Equalized Assessed Valuation (2019 tax year)	$ 667,097,000
Debt limit-8.625% of assessed valuation	57,537,116
Amount of general obligation debt	0
Legal Debt Margin	$ 57,537,116

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.

2020 DISTRIBUTION OF PROPERTY TAX DOLLARS



The 2019 average home with a value of $500,000 will pay a 2020 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	Tax Years 2015	2016	2017	2018	2019
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	0.137	0.135	0.138	0.138	0.144
Village of Lincolnshire	**0.241**	**0.241**	**0.241**	**0.241**	**0.241**
Village of Libertyville	0.665	0.648	0.648	0.648	0.661
Village of Lake Bluff	0.684	0.679	0.690	0.690	0.692
Village of Deerfield	0.857	0.559	0.568	0.568	0.608
City of Highland Park	0.737	0.726	0.772	0.772	0.809
Village of Buffalo Grove	0.921	0.908	0.907	0.907	0.890
City of Lake Forest	1.227	1.237	1.278	1.278	1.372
Village of Mundelein	1.563	1.442	1.419	1.419	1.426
County of Lake	0.632	0.622	0.612	0.612	0.597
PTAX-253					
School District #103	2.877	2.870	2.888	2.888	2.928
School District #125	2.858	2.862	2.888	2.888	2.872
College of Lake Cnty #532	0.285	0.281	0.282	0.282	0.282
PTAX-254					
Forest Preserve	0.193	0.187	0.182	0.182	0.180
Lincolnshire-Rwoods Fire	0.748	0.747	0.751	0.751	0.750
Vernon Library District	0.293	0.291	0.294	0.294	0.294
PTAX-252					
Township of Vernon	0.061	0.056	0.055	0.055	0.053
Vernon Road & Bridge	0.043	0.043	0.041	0.041	0.038

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

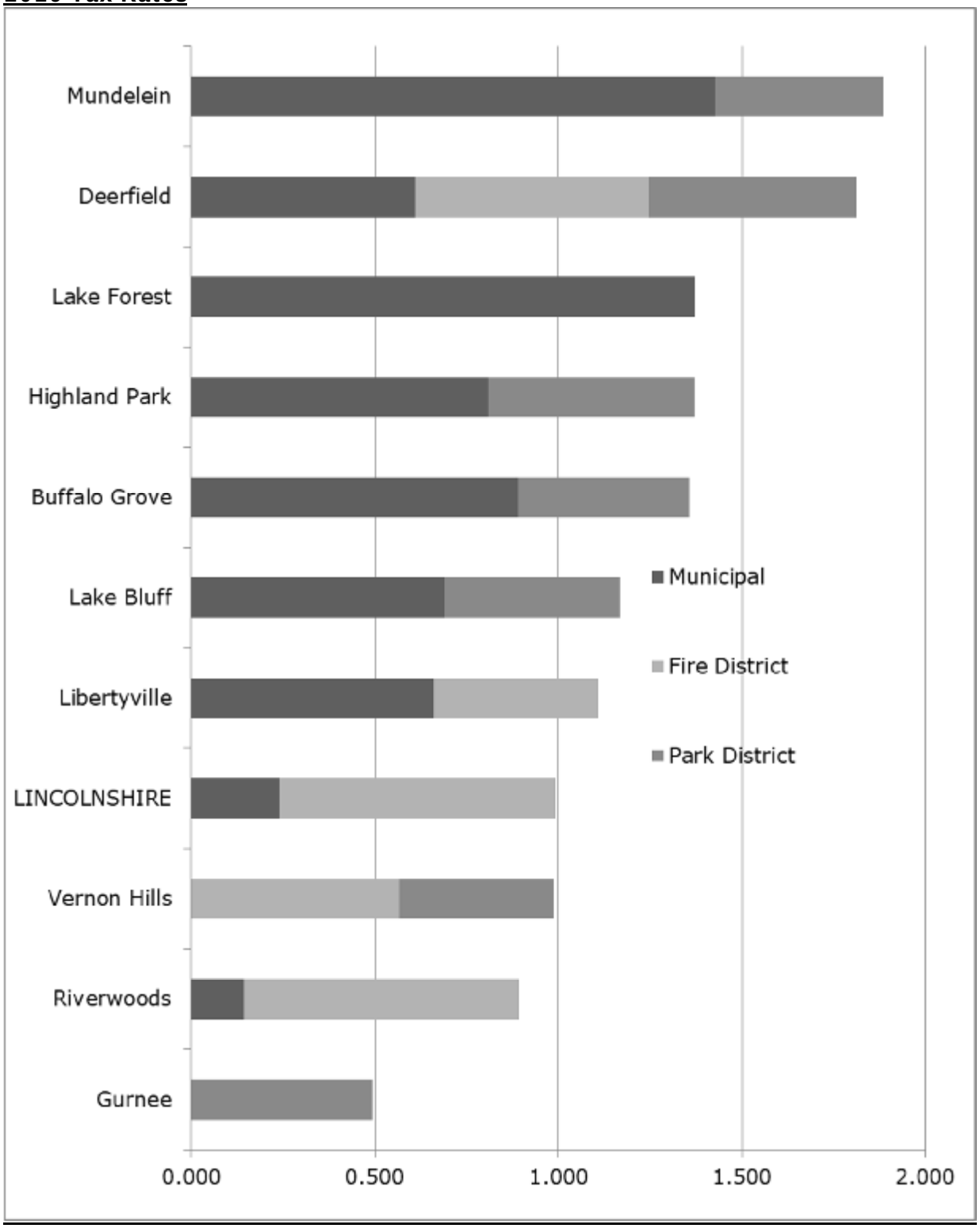
	Tax Years				
Entity	**2015**	**2016**	**2017**	**2018**	**2019**
City of Lake Forest	5.257	5.214	5.301	5.301	5.498
Village of Lake Bluff	6.559	6.470	6.467	6.467	6.495
Village of Riverwoods	7.368	7.295	7.363	7.363	7.454
Village of Libertyville	7.653	7.489	7.448	7.448	7.493
City of Highland Park	7.649	7.544	7.738	7.738	7.966
Village of Lincolnshire	**8.230**	**8.199**	**8.234**	**8.234**	**8.234**
Village of Deerfield	8.425	8.325	8.431	8.431	8.595
Village of Vernon Hills	8.962	8.834	8.808	8.808	8.705
Village of Buffalo Grove	9.315	9.223	9.235	9.235	8.975
Village of Gurnee	9.612	9.231	9.143	9.143	9.033
Village of Mundelein	11.449	11.117	11.016	11.016	10.715

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 2019 Property Tax Rates compared below include basic services provided by municipal governments including fire services (districts), and parks & recreational services.

2019 Tax Rates



SUMMARY OF LONG-TERM DEBT

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

External Loans

None

Internal Loans

None

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GENERAL FUND

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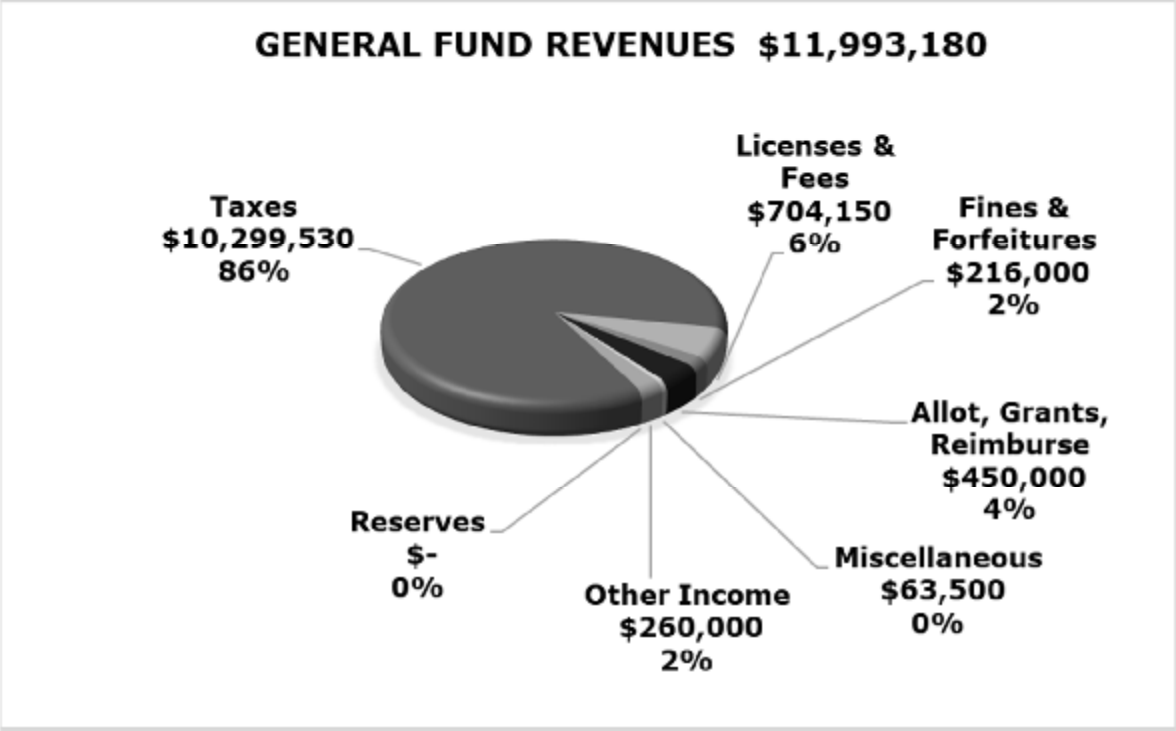
VILLAGE OF
LINCOLNSHIRE

INTRODUCTION: GENERAL FUND

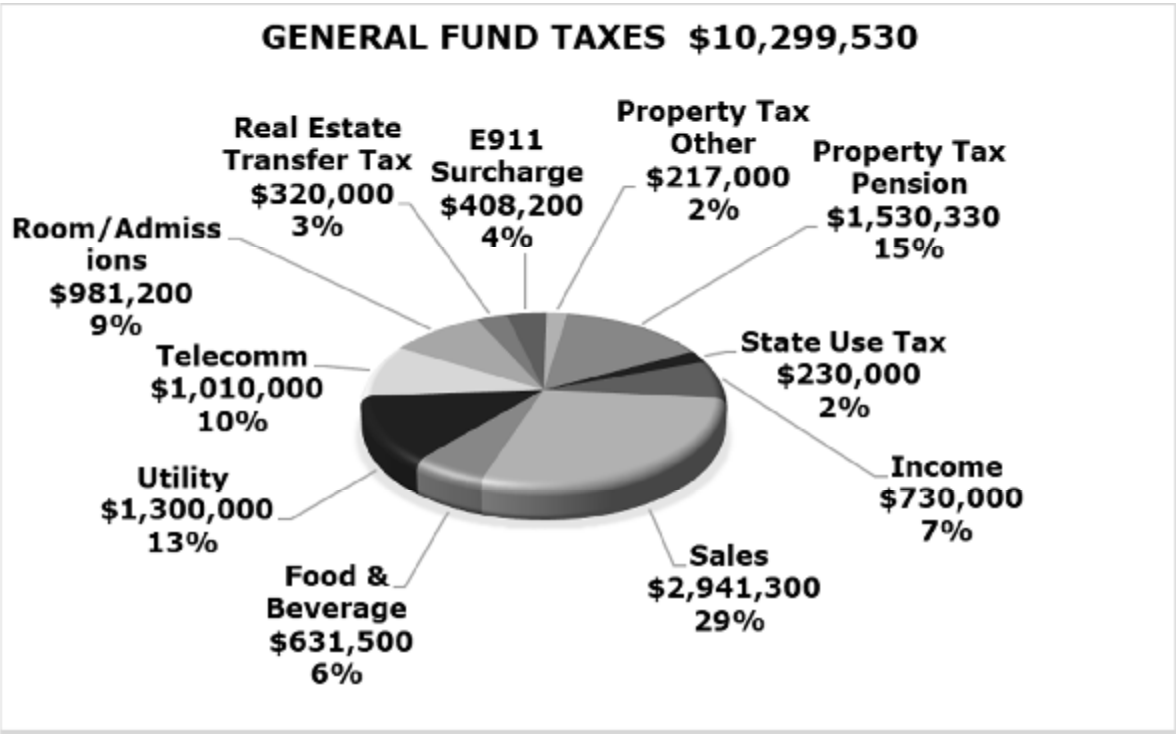
The General Fund is the main operating fund of the Village government. All revenues not required by law or Village policy to be segregated into a separate fund are included here. All expenditures that do not have another designated funding source are also found in this fund. The majority of tax revenue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

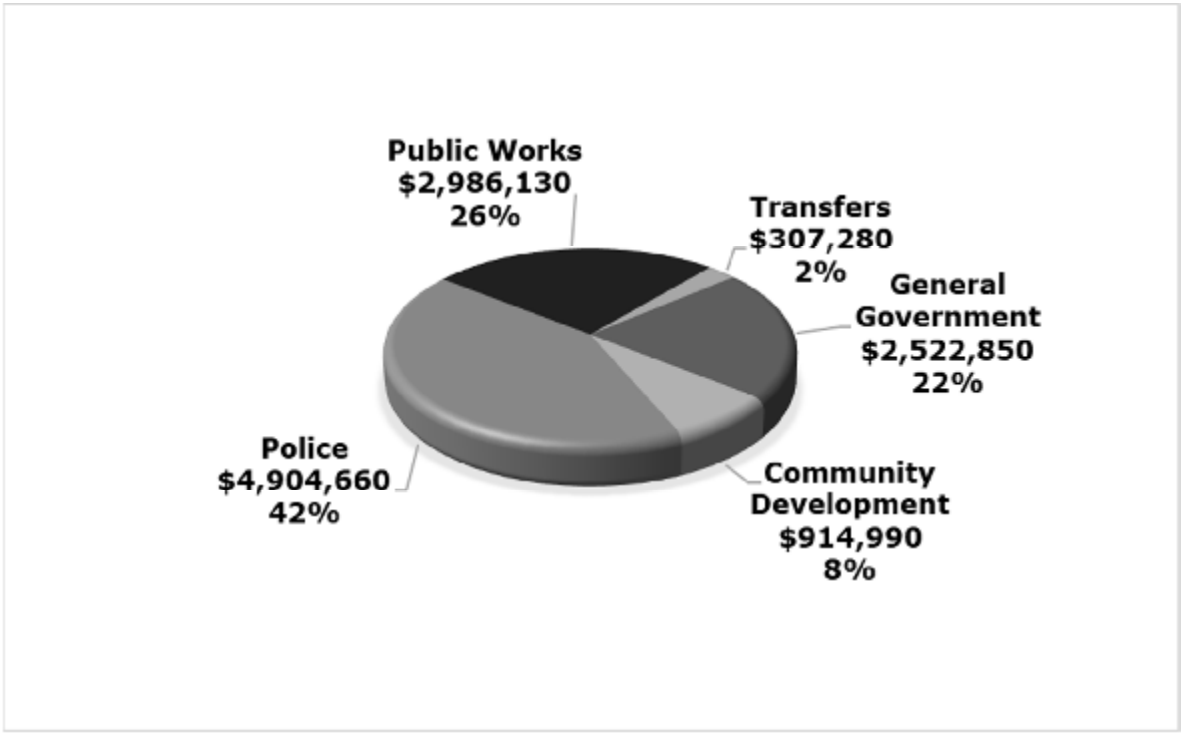
Below are graphs representing Lincolnshire General Fund revenues and expenses:



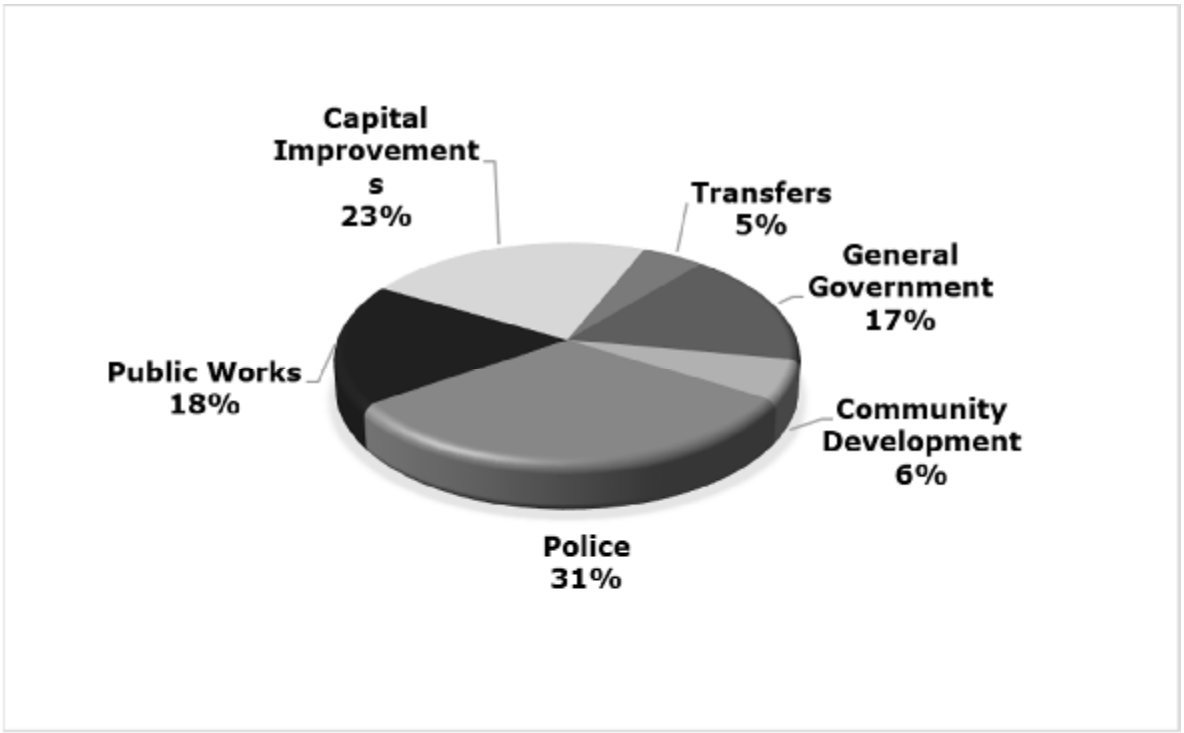
Tax revenue (not related to property tax) makes up the largest portion of General Fund Revenues. The chart below depicts the breakdown of the various taxes.



EXPENDITURES & TRANSFERS: GENERAL FUND



EXPENDITURES & TRANSFERS: GENERAL FUND with Capital Improvements separately classified



FUND SUMMARY: GENERAL FUND

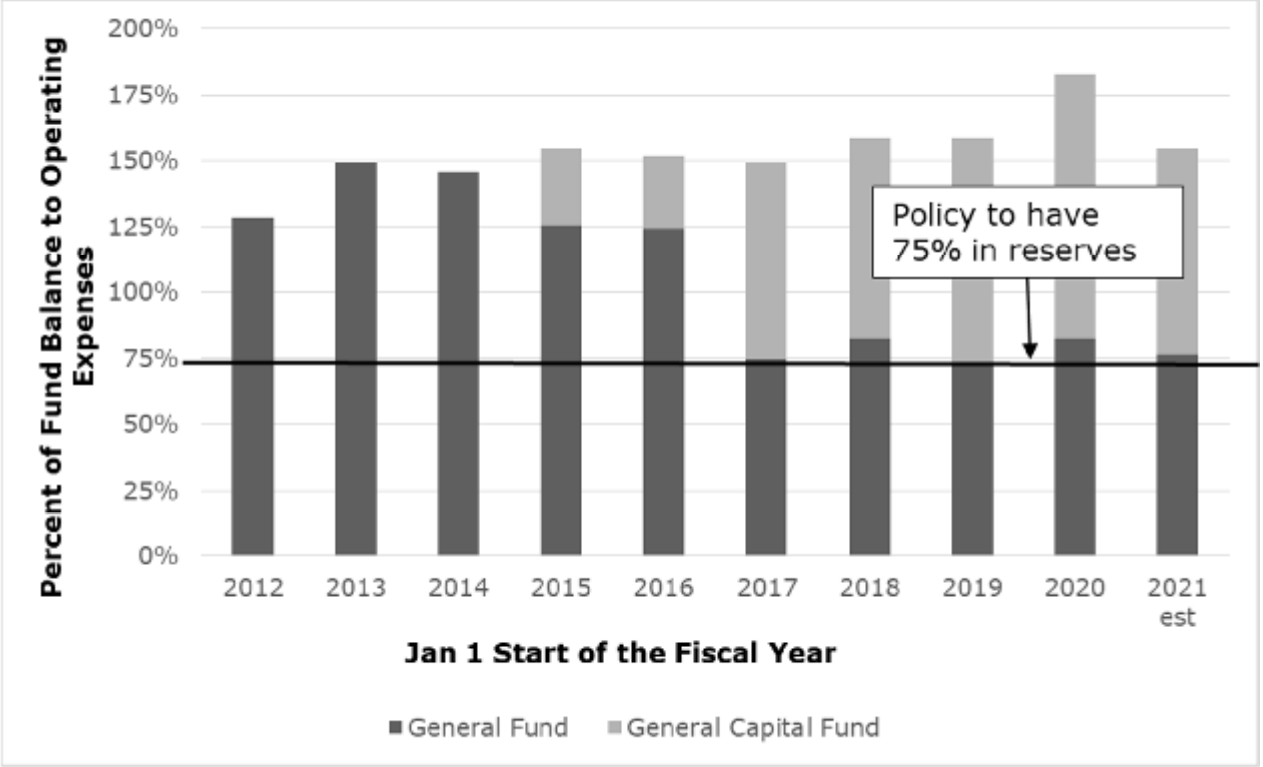
Revenues

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Miscellaneous Taxes	11,831,010	12,126,570	11,001,000	8,771,300	**10,299,530**
Licenses and Fees	758,710	747,996	814,050	679,890	**704,150**
Fines & Forfeitures	193,050	265,029	234,000	167,000	**216,000**
Allots, Grants & Reimbursements	300,719	438,216	458,000	758,545	**450,000**
Miscellaneous Revenue	110,982	127,494	87,300	29,560	**63,500**
Other Income	134,841	298,705	240,000	260,000	**260,000**
General Fund Reserves	4,192,483		-	38,229	**-**
TOTAL	$17,521,795	$14,004,010	$12,834,350	$10,704,524	**$ 11,993,180**

Expenditures

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
General Government	1,936,156	2,243,766	2,368,370	2,242,696	**2,522,850**
Community & Economic Development	1,117,437	953,511	1,076,740	831,975	**914,990**
Police	3,976,882	4,605,528	4,553,210	4,361,910	**4,904,660**
Public Works	2,893,410	3,026,509	3,270,680	2,837,793	**2,986,130**
Debt & Transfers	3,400,000	2,614,000	1,326,180	430,150	**307,280**
TOTAL	$13,323,885	$13,443,314	$12,595,180	$10,704,524	**$ 11,635,910**

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.

Start of 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	99.0%
2012	$9,590,075	$0	$7,455,545	129.0%
2013	$11,612,467	$0	$7,766,812	150.0%
2014	$12,627,758	$0	$8,653,397	146.0%
2015	$10,612,821	$2,479,985	$8,460,820	125.0%
2016	$11,053,038	$2,436,320	$8,892,368	124.3%
2017	$6,878,959	$6,920,685	$9,245,277	74.4%
2018	$7,044,880	$6,561,933	$8,569,950	82.2%
2019	$6,999,280	$8,274,314	$9,630,846	72.7%

2020	$7,492,103	$9,129,884	$9,096,530	82.4%
2021 est	$7,274,808	$7,209,784	$9,696,330	75.0%
2022 est	$7,654,063	$806,230	$10,205,417	75.0%
2023 est	$7,901,012	-$721,061	$10,534,683	75.0%
2024 est	$8,122,996	-$1,987,668	$10,830,661	75.0%
2025 est	$8,344,906	-$3,236,026	$11,126,541	75.0%

REVENUE DETAIL: GENERAL FUND

ACCT	DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
TAXES						
01-00-70-4010	State Income Tax	701,774	780,560	760,000	750,000	**730,000**
01-00-70-4020	Sales Tax	1,923,697	1,887,394	1,700,000	1,240,300	**1,554,800**
01-00-70-4021	Local Home Rule Sales Tax	1,672,796	1,688,409	1,484,000	1,082,700	**1,386,500**
01-00-70-4025	Food & Beverage Tax	801,681	741,918	740,000	422,800	**631,500**
01-00-70-4030	Utility Tax	1,281,254	1,271,929	1,300,000	1,250,000	**1,300,000**
01-00-70-4032	Telecommunications Tax	1,060,063	1,037,637	1,040,000	1,010,500	**1,010,000**
01-00-70-4040	Room And Admission Tax	2,016,916	2,076,917	1,800,000	607,500	**981,200**
01-00-70-4050	Real Estate Transfer Tax	540,178	340,446	250,000	480,000	**320,000**
01-00-70-4060	Road & Bridge Tax	67,728	67,812	68,000	59,800	**60,000**
01-00-70-4063	Property Tax- IMRF	302,289	200,508	301,000	251,200	**251,200**
01-00-70-4064	Property Tax- FICA	206,486	270,406	211,000	201,000	**201,000**
01-00-70-4065	Property Tax- Police Protection	194,865	260,335	157,500	196,000	**157,000**
01-00-70-4070	Property Tax- Police Pension	850,296	852,925	959,500	959,500	**1,078,130**
01-00-70-4075	E911 Surcharge JETSB		403,903		-	**408,200**
01-00-70-4091	State Use Tax	210,987	245,471	230,000	260,000	**230,000**
01-00-70-4099	Miscellaneous Tax	-	-	-	-	**-**
		$11,831,010	$12,126,570	$11,001,000	$ 8,771,300	**$ 10,299,530**
LICENSES & FEES						
01-00-75-4110	Recycle SWALCO Fees	1,382	-	1,000	1,000	**-**
01-00-75-4120	Liquor Licenses	79,350	68,500	70,000	66,500	**70,000**
01-00-75-4125	Beach Tags	8,576	6,842	8,100	-	**-**
01-00-75-4126	Park User Fees	11,770	29,683	20,000	26,000	**10,000**
01-00-75-4130	Amusement Devices	1,375	1,375	1,400	1,400	**1,400**
01-00-75-4135	Application Fees	1,714	1,100	2,500	500	**1,500**
01-00-75-4140	Engineering Fees	28,093	16,921	21,000	16,000	**15,000**
01-00-75-4145	Planner Fees	24,809	15,777	14,000	12,000	**17,000**
01-00-75-4150	Plan Review Fees	96,459	104,701	112,000	81,000	**80,000**
01-00-75-4155	Annexation Fees	500	-	-	-	**-**
01-00-75-4160	Building Permit Fees	232,519	255,648	220,000	211,000	**220,000**
01-00-75-4161	Bldg-Fire Consult Review/Inspect	53,250	32,493	120,000	65,000	**70,000**
01-00-75-4163	Elevator Inspection Fees	23,980	23,120	20,500	14,000	**20,500**
01-00-75-4164	Engineering Consult Review/ Insp	7,214	-	15,000	3,940	**8,000**
01-00-75-4165	Acreage Impact Fees	-	-	-	-	**-**
01-00-75-4166	Forester Fees			-	-	**-**
01-00-75-4170	Misc. Licenses & Fees	875	1,325	1,000	1,000	**1,000**
01-00-75-4175	Oversized Vehicle Permit				-	**9,000**
01-00-75-4190	Cable Tv Franchise	177,211	181,246	179,000	172,000	**172,000**
01-00-75-4191	Waste Hauler Fees	750	750	750	750	**750**
01-00-75-4192	Yard Waste Refuse Stickers	8,883	8,515	7,800	7,800	**8,000**
		$ 758,710	$ 747,996	$ 814,050	$ 679,890	**$ 704,150**
FINES & FORFEITURES						
01-00-80-4210	Court Fines	172,138	226,189	200,000	140,000	**200,000**
01-00-80-4230	Alarm Fines & Fees	2,012	3,840	4,000	6,000	**6,000**
01-00-80-4240	Administrative Tow Fees	18,900	35,000	30,000	21,000	**10,000**
		$ 193,050	$ 265,029	$ 234,000	$ 167,000	**$ 216,000**

General Fund Revenue Detail continued

ACCT DESCRIPTION		Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
ALLOTMENTS, GRANTS & REIMBURSEMENTS						
01-00-85-4310	Police Grants	16,602	29,723	38,000	25,000	**30,000**
01-00-85-4320	Police Training Reimburse	7,347	-	-	-	**-**
01-00-85-4335	Miscellaneous Grants	21,769	13,831	-	348,545	**-**
01-00-85-4340	Police Services	255,001	394,662	420,000	385,000	**420,000**
		$ 300,719	$ 438,216	$ 458,000	$ 758,545	**$ 450,000**
MISCELLANEOUS REVENUE						
01-00-90-4404	Special Events Revenue	-	46,905	53,800	3,250	**30,000**
01-00-90-4405	Red White & Boom Revenue	52,619		-	-	**-**
01-00-90-4407	Boo Bash Revenue	10,947	9,672	-	-	**-**
01-00-90-4410	Sale Of Surplus Property	6,639	13,606	5,000	5,000	**5,000**
01-00-90-4414	Conservancy Markers			-	-	**-**
01-00-90-4416	Explorer Post Revenue	3,500	3,450	3,500	310	**3,500**
01-00-90-4418	Traffic Signal Reimburse	3,468	3,468	-	-	**-**
01-00-90-4430	Other Income	33,809	50,393	25,000	21,000	**25,000**
		$ 110,982	$ 127,494	$ 87,300	$ 29,560	**$ 63,500**
OTHER INCOME						
01-00-95-4510	Interest Income	$ 134,841	$ 298,705	$ 240,000	260,000	**260,000**
		$ 134,841	$ 298,705	$ 240,000	$ 260,000	**$ 260,000**
TOTAL REVENUE		$13,329,312	$14,004,010	$12,834,350	$10,666,295	**$ 11,993,180**
USE OF RESERVES		$ -	$ -	$ -	$ -	
FUNDS AVAILABLE		$13,329,312	$14,004,010	$12,834,350	$10,666,295	**$ 11,993,180**

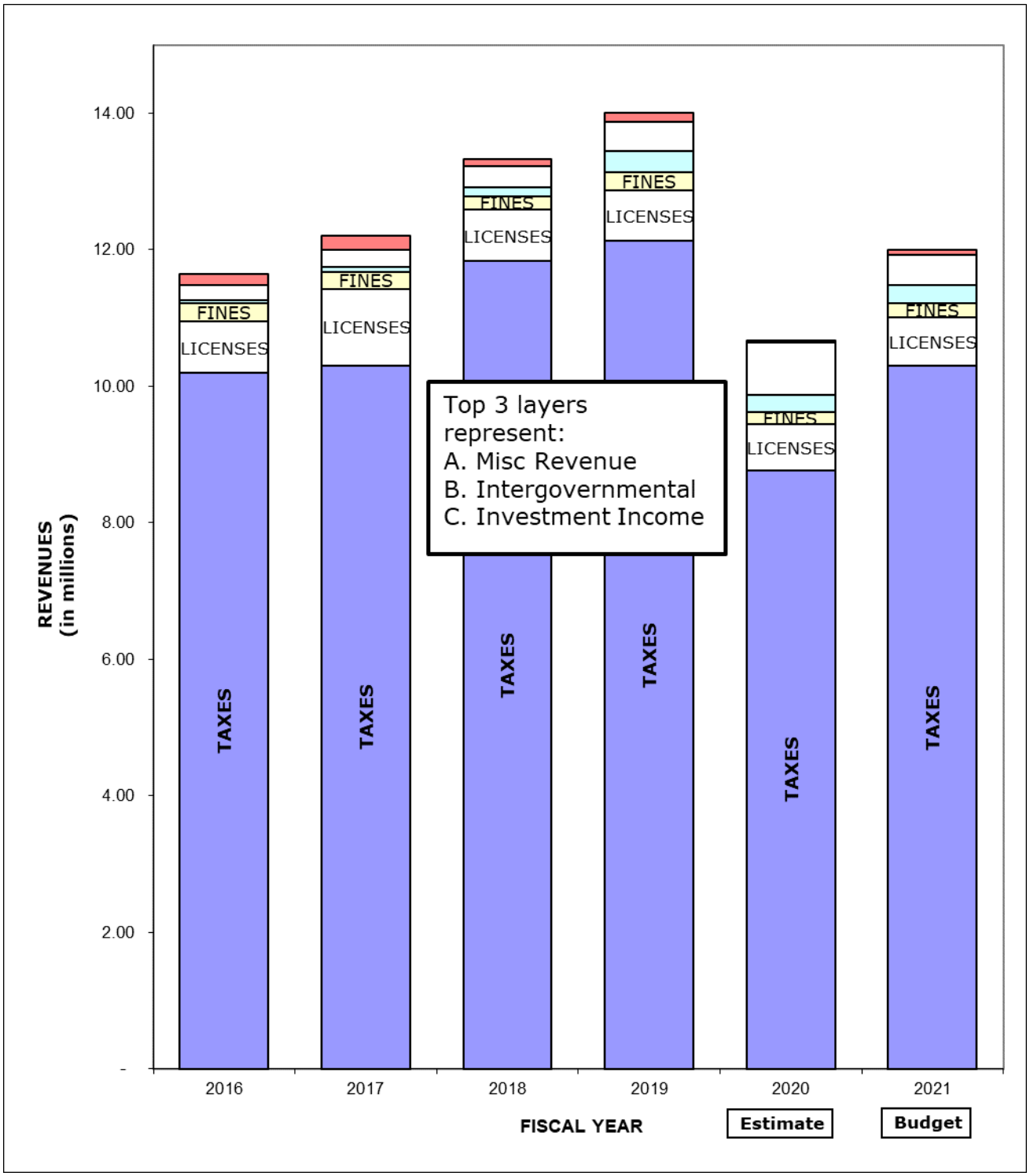
EXPLANATION OF REVENUE SOURCES: GENERAL FUND

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 2021 are expected to decrease 3.84% ($492,630) 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 2021.

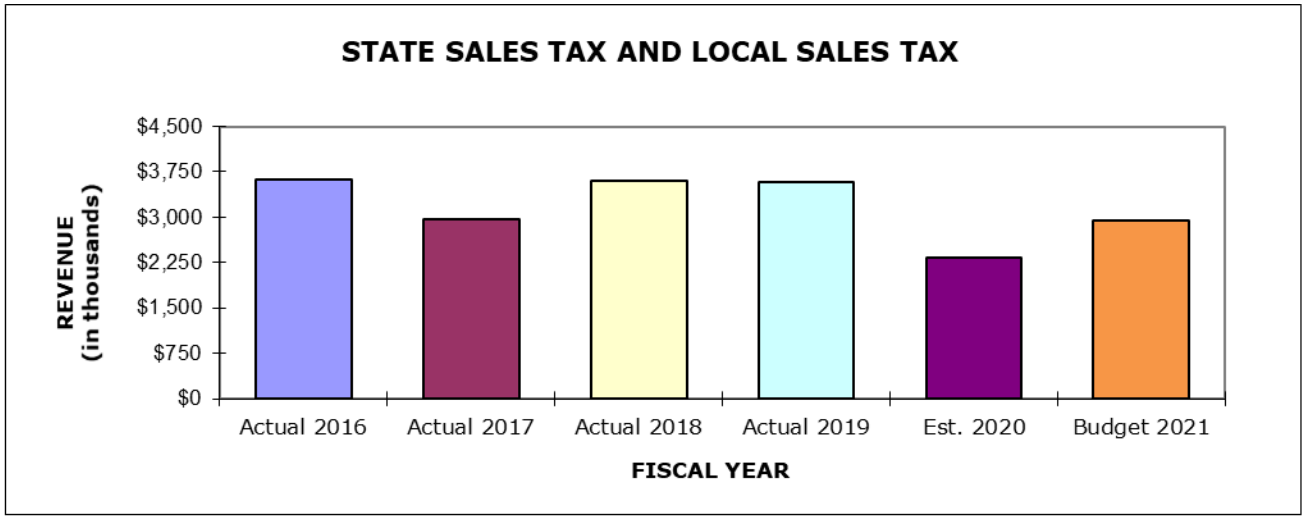
Category	Budget Budget 2020	Proposed Budget 2021	Change in Dollars	Percent Difference
Misc Taxes	$11,001,000	$ 10,299,530	$ (701,470)	-6.4%
Licenses & Fees	$ 814,050	$ 704,150	$ (109,900)	-13.5%
Fines & Forfeitures	$ 234,000	$ 216,000	$ (18,000)	-7.7%
Allotments, Grants & Reimbursements	$ 458,000	$ 450,000	$ (8,000)	-1.7%
Misc Revenue	$ 87,300	$ 63,500	$ (23,800)	-27.3%
Other Income	$ 240,000	$ 260,000	$ 20,000	8.3%
Total	$ 12,834,350	$ 11,993,180	$ (841,170)	-6.6%

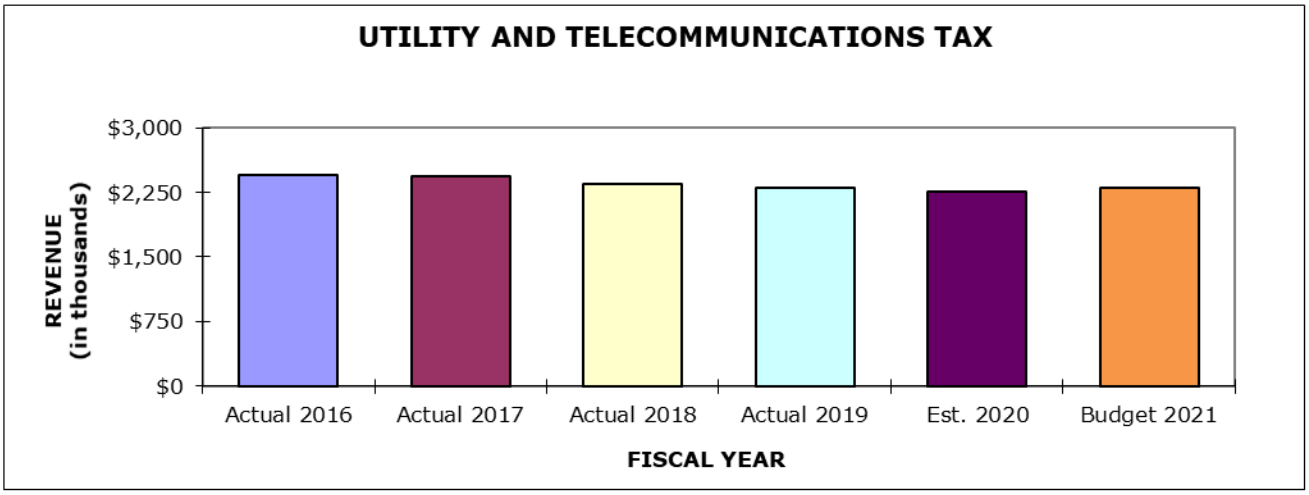
HISTORICAL REVENUES: GENERAL FUND

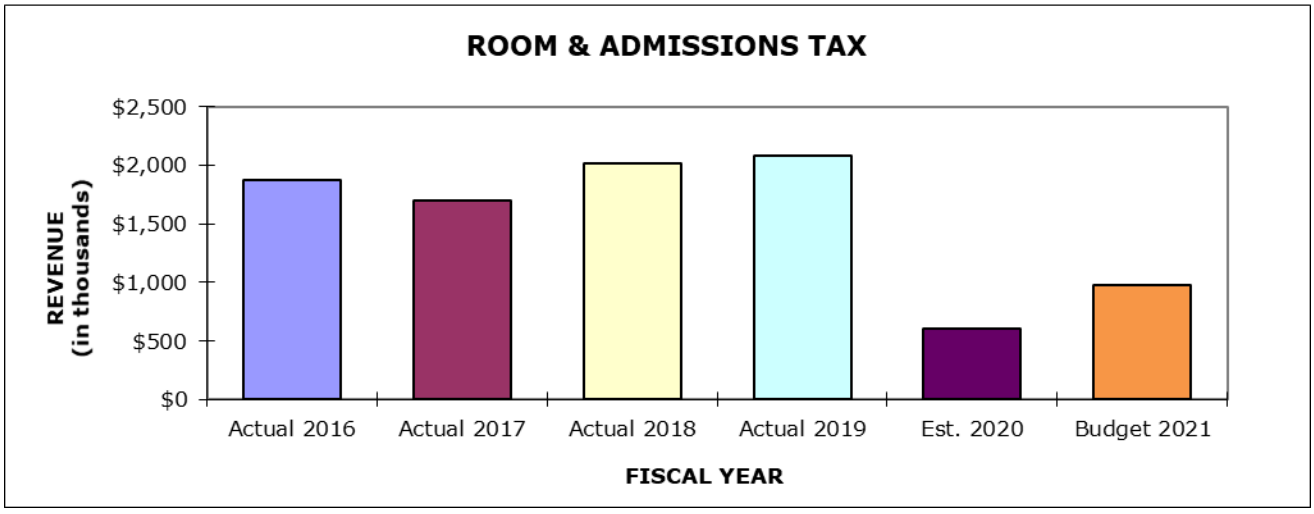


MAJOR REVENUE SOURCES: GENERAL FUND

Five types of revenue sources account for 57.1% of the total projected revenues for FY 2021. (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 down slightly from 2020 year-end amounts. The budget reflects a slight 4% decrease anticipated for 2021 over the projected year-end for 2020.

Sales Tax
1% of Illinois Sales Tax collected within the Village limits. Sales tax is expected to be down 8.5% in 2021 due to business closures or relocations (e.g., Menchies, Joseph A. Bank, Penny Mustard), and the ongoing impacts of COVID-19.

Local Home Rule Sales Tax
In addition to the 1% of Illinois Sales Tax collected within Village limits, Lincolnshire implemented a 0.5% increase in the Home Rule Sales Tax, effective July 1, 2017. The increase raises the Home Rule Sales Tax to 1%. The increase was largely due to the loss of two major sales tax contributors in 2016. Total Home Rule Sales Tax for 2021 is expected to be approximately $1,386,000, which reflects a decrease of $97,500 (-6.6%) over the FY 2020 budget. The State of Illinois assesses a 1.5% administrative fee for the collection of Home Rule Sales Tax.

Food & Beverage Tax
The 1% Food & Beverage Tax went into effect November 1, 2017, for food / beverage items sold for immediate consumption within the Village. Since its implementation, the tax has met expectations, except for 2020 due to the impacts of COVID-19 on the food and beverage industry. The budgeted Food & Beverage tax for 2021 reflects a decrease of $108,500 (-14.7%) as compared to the FY 2020 budget.

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

Telecommunications Tax
The tax rate on landlines and cellular service is 6%. The 2021 budgeted revenues are projected to be $30,000 (-2.9%) less than the FY 2020 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 were down significantly in 2020 due to COVID-19 limiting business and leisure travel/lodging. The hotel industry is not expected to see return to normal consumer behavior until Q2 or Q3 of 2021. As a result, the FY 2021 budget is $818,800 (-45.5%) less than the FY 2020 budget.

Real Estate Transfer Tax

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

- The average value of a single family home sold was $623,167; down from $748,144. The average value of a condominium sold was $280,500; and the average townhome sold for $454,291 (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	$623,000	$3.00	$140,170
20 Condominiums	$280,000	$3.00	$16,800
57 Townhomes	$454,000	$3.00	$77,630
Total			$234,600

Road & Bridge Tax

The portion of Vernon Township Road & Bridge Tax allocated to the Village. The 2021 budget reflects an $8,000 (-11.8%) decrease compared to 2020.

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 2021 is expected to increase $79,626 (4.95%) compared to budget for Fiscal Year 2020; however, the actual tax rate is expected to increase from .241 to .250 per $100 of assessed valuation. This rate increase will be the first change 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. This revenue account is anticipated to remain flat between 2020 and 2021.

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. The FY 2021 budget shows elimination of this revenue account, as swimmers and beach users will not pay for tags and use Spring Lake at their own risk via the elimination of seasonal lifeguards.

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. The 2021 budget reflects a $10,000 (50%) reduction in park user fees; however, this number may end higher depending upon park activities related to club and travel leagues coordinated by Lincolnshire Sports Association.

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 annexations, planning and zoning requests, as well as recapture district administration. The number of applications is anticipated to decrease in 2021.

Engineering Fees
Fees for in-house engineering review of non-subdivided site improvements. Reviews are anticipated to decrease in 2020 due to the progress towards completion of development projects.

Planner Fees
Fees for in-house planning and zoning compliance review. Planner fees are expected to increase $3,000 (21.4%) in 2021 due to previously-approved fee increases for planning and zoning petitions.

Permit Review / Inspection Fees
Fees generated from review of construction documents. The number of plan reviews is anticipated to decrease compared to 2020 based on historical activity and anticipated development.

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 costs charged by the Village's inspection vendor. The estimate for this line item is flat compared to 2020, and contemplates new home construction related to recently-approved residential subdivisions.

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

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

Cable TV Franchise
A fee paid by Cable TV franchisees for operating within the Village, which equals 5% of gross receipts. A slight decrease ($7,000) is projected for 2021.

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. The FY 2021 budget assumes a $2,000 increase (50%) over the FY 2020 budget.

Administrative Tow Fee
A fee assessed to the owners and/or drivers of vehicles that are in the commission of certain offenses. Historically, these fees have offset internal Village administrative costs associated with the seizure and towing of the vehicle(s) in question. The FY 2021 budget is $20,000 less (-66.6%) than the FY 2020 budget, as the Police Department plans to recommend elimination of this fee in 2021 due to its regressive nature and disproportionate impact on persons of lower socioeconomic status.

Allotments, Grants, and Reimbursements - Police Grants
The Police Department anticipates receiving potential mini-grants from IDOT to be used for speed enforcement campaigns to reduce accidents during holidays. An $8,000 decrease (-21.1%) is shown in FY 2021.

Training Reimbursement
Limited amount of reimbursement grant for new officer training.

Miscellaneous Grants
Village staff pursues various grants as grant notices are made. At this time, no known grant revenue is expected based upon applications outstanding.

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. This line item shows a $23,000 reduction (-44.2%) versus the FY 2020 budget, due to anticipated caps on congregate groups related to COVID-19, and the inability to host one or more community events.

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

Other Income

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

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 .05%; Money Market .15%- .60%; Certificate of Deposits 2.15%- 2.25%; Investment Pool 2.52%- 3.83%; and Fixed Income & Taxable Bonds 2.10%. The FY 2021 budget assumes a $20,000 increase (8.3%) over the FY 2020 budget based on more active investment management.

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.

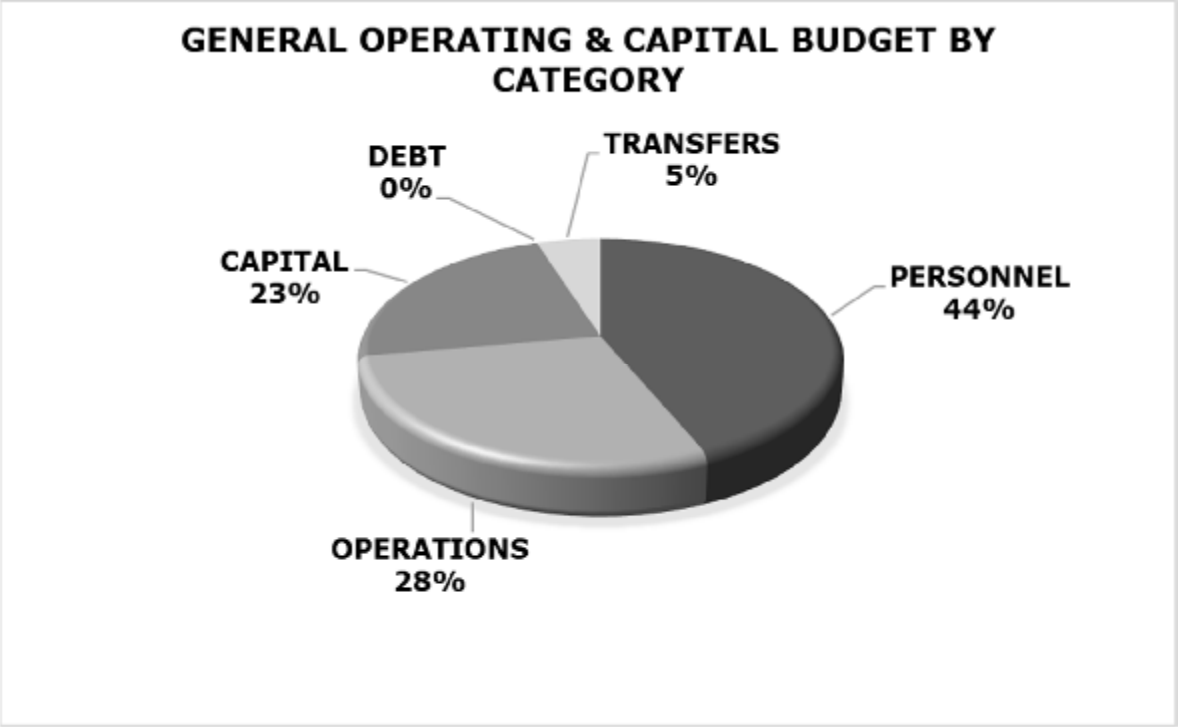
Total General Fund Operating Expenses (budgeted)	$11,635,910
Less: Transfers & Debt	-$ 307,280
Plus: Bonded Debt	$ 0
TOTAL	**$11,328,630**
DIVIDED BY:	
Total Full Time Employees	59.75
X 2,080 Hours	124,280
TOTAL	**$ 91.15**

In Fiscal Year 2021, the overhead rate will be: $91.15 per Labor Hour Billed

EXPENDITURE SUMMARY: GENERAL FUND

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
01 ADMINISTRATION	300,009	348,645	375,190	368,530	**452,840**
02 FINANCE	324,817	336,833	352,210	342,820	**349,030**
05 POLICE	3,976,882	4,605,528	4,553,210	4,361,910	**4,904,660**
08 COMMUNITY & ECON DEVELOPMENT	1,117,437	953,511	1,076,740	831,975	**914,990**
12 INSURANCE / COMMON EXPENSES	1,311,330	1,558,288	1,640,970	1,531,346	**1,720,980**
20 PW ADMINISTRATION	250,843	265,648	276,830	248,260	**258,660**
21 PW STREETS & STORM WATER	1,175,322	1,233,727	1,357,950	1,259,952	**1,191,620**
22 PW FORESTRY & PARKS	1,340,583	1,348,021	1,469,290	1,176,777	**1,368,950**
25 PW FACILITIES	126,662	179,113	166,610	152,804	**166,900**
26 DEBT & TRANSFERS	3,400,000	2,614,000	1,326,180	430,150	**307,280**
TOTAL	$13,323,885	$13,443,314	$12,595,180	$10,704,524	**$ 11,635,910**

EXPENDITURES BY CATEGORY: GENERAL FUND



Personnel Costs	$ 6,575,360
Operating Costs	$ 4,312,100
Capital Costs	$ 3,429,000
Debt Service	$ -
Transfers Out	$ 748,450
	$15,064,910

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 2021 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 / 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. Work with Village's information technology provider to update long-term technology plan to reflect both GovIT Consortium strategic plan priorities and Lincolnshire specific information technology initiatives into a single plan.

- ***Improved Technology Infrastructure:*** Execute on key technology projects to position the Village for future growth and innovation. Projects include robust bandwidth/connectivity; a new Voice over Internet Protocol phone system; implementation of the Office/Microsoft 365 suite; enhanced server infrastructure; and an improved document management system.

- ***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.

PROGRAM ACTIVITY SUMMARY

General Fund	Administration	01-01

- ***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.

- ***Policy Review*:** Finalize 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.

- ***Increase Use of Online Service Request Portal:*** Develop and promote regular communication to advertise BS&A Online and the ability for residents, businesses, and contractors to do business with the Village virtually. Code permit submission to track how applications were received and measure increase/decrease of online submittals and related documents.

- ***Storm Water Utility Fee:*** Depending upon Village Board direction, implement new storm water utility fee. Upon implementation of fee, determine long-term financing options available.

- ***South Village Green Road Maintenance:*** Determine future maintenance plan, funding, and responsibility in partnership with the South Village Green Homeowners Association.

All Village Departments

- Review the complete list titled "Fiscal Year 2021 Goals" in the "Organizational Information" section

Major Budget Changes

- ***Regular Salaries:*** The salary and benefits for the Assistant Village Manager/Community & Economic Development Director position is split between the budgets for Administration (01-01) and Community & Economic Development (01-08) to more accurately capture duties and resources provided by the position.

- The 2021 Budget also reflects maintaining the Administrative Intern position for 6 months of the year and then proposes to transition the position to a full-time Management Analyst position. The proposed Management Analysist position would have a starting salary of approximately $62,000, but would only be funded for half of the 2021 fiscal year.

- Aside from the above noted e changes, the Administration budget is largely unchanged compared to the Fiscal Year 2020 Budget.

Capital Projects

- None

PROGRAM ACTIVITY SUMMARY

General Fund	Administration	01-01

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	273,623	311,811	339,890	339,800	**417,740**
Contractual Services	1,348	330	3,200	-	**3,200**
Commodities	-	-	-	-	**-**
Other Charges	25,038	36,504	32,100	28,730	**31,900**
TOTAL	$ 300,009	$ 348,645	$ 375,190	$ 368,530	**$ 452,840**

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Village Board meetings	47	50	60	75	65
Ordinances prepared	35	36	35	38	35
Resolutions prepared	19	17	15	10	15
Newsletter/resident mailings	4	4	4	3	4
E-News messages sent	82	86	79	125	90
E-News subscribers	1490	1517	1562	2885	2900
Facebook likes	1345	1808	1237	1950	1400
Twitter followers	924	1071	-	1180	1200
General fund property tax levy	-	-	-	-	-

Staffing (Full Time Equivalents)

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
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	0.50
Administrative Assistant	0.80	0.80	0.80	0.80	0.80
Management Analyst	0.00	0.00	0.00	0.00	1.00
Administrative Intern	0.00	0.50	0.50	0.50	0.00
Total	1.60	2.10	2.10	2.10	3.10

PROGRAM DETAIL

General Fund	Administration	01-01

Expenditure Detail

ACCT	DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
PERSONNEL EXPENSES						
01-01-60-1000	Regular Salaries	226,657	242,528	240,500	240,500	**331,200**
01-01-60-1500	Part Time Wages	-	18,514	40,000	40,000	**20,000**
01-01-60-2000	Overtime Salaries	-	308	-	-	**-**
01-01-70-9101	IMRF Contribution	34,001	35,531	37,930	37,840	**43,650**
01-01-70-9200	FICA Expense	12,965	14,930	21,460	21,460	**22,890**
		$ 273,623	$ 311,811	$ 339,890	$ 339,800	**$ 417,740**
CONTRACTUAL SERVICES						
01-01-61-3000	Equipment Maintenance	-	-	200	-	**200**
01-01-61-4000	Professional Services	1,348	330	1,500	-	**1,500**
01-01-61-4024	Prof Svc- Misc	-	-	1,500	-	**1,500**
		$ 1,348	$ 330	$ 3,200	$ -	**$ 3,200**
OTHER CHARGES						
01-01-63-1000	Memberships	9,345	13,747	11,700	15,190	**16,500**
01-01-63-2000	Vehicle Allowance	4,800	5,397	4,800	4,800	**4,800**
01-01-63-3000	Professional Development	4,702	6,057	6,500	2,590	**3,500**
01-01-63-4000	Publications	584	625	600	580	**600**
01-01-63-5000	Classified Ads	820	2,635	1,500	570	**1,000**
01-01-63-7000	Boards & Commissions	733	2,154	1,000	400	**700**
01-01-63-9000	Business Expenses	4,054	5,889	6,000	4,600	**4,800**
		$ 25,038	$ 36,504	$ 32,100	$ 28,730	**$ 31,900**
TOTAL DISBURSEMENTS		$ 300,009	$ 348,645	$ 375,190	$ 368,530	**$ 452,840**

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

- ***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.

- ***Property & Liability Insurance***: Create "Property in the Open" schedule at the request of MICA (Municipal Insurance Cooperative Agency), Lincolnshire's insurance pool. Property includes playground equipment, ball diamond fencing, shelters, and sculptures and is helpful to maintain an accurate listing of insurable facilities and equipment. (2020 Carryover)

- ***457 Plan Fees***: Review plan design and fees; as well as, a joint municipal program to further reduce fees. (2020 Carryover)

- ***Debt Restructure/ Refinance*:** Refinance SSA Sedgebrook bonds if savings justify issuance. Continue to explore long term financing opportunities and bring forward a recommendation to the Village Board for consideration.

- ***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. (2020 Carryover)

- ***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.

PROGRAM ACTIVITY SUMMARY

General Fund	Finance	01-02

- ***Storm Water Utility Fee:*** Provide data analysis.

- ***Press Releases:*** Finance will prepare appropriate press releases related to budget, appropriation, tax levy, and audit to promote accurate reporting and items of importance.

- ***Purchasing Card (P-Card):*** Finance will research the necessity of obtaining a P-Card to be utilized by selected staff for electronic payments for a variety of business expenses.

PROGRAM ACTIVITY SUMMARY

General Fund	Finance	01-02

Major Budget Changes

- None

Capital Projects

- None

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	301,918	310,135	325,220	319,210	**320,190**
Contractual Services	19,663	22,243	22,590	22,250	**24,480**
Commodities					
Other Charges	3,236	4,455	4,400	1,360	**4,360**
TOTAL	$ 324,817	$ 336,833	$ 352,210	$ 342,820	**$ 349,030**

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Accounts payable checks	1,874	1,823	1,900	1,626	1,800
Accounts payable direct deposits	382	381	400	322	350
Payroll checks	78	63	100	48	60
Payroll direct deposits	1,946	2,003	2,100	1,948	1,950
% utility auto withdrawal	37%	39%	0%	41%	42%
Utility payments by credit card	1,196	1,794	-	2,332	2,500
Utility payments by text	76	163	-	220	250
% utility e-bills	8%	10%	0%	11%	12%

Staffing (Full Time Equivalents)

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
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
Total	2.90	2.90	2.90	2.90	2.90

PROGRAM DETAIL

General Fund	Finance	01-02

Expenditure Detail

ACCT	DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
PERSONNEL EXPENSES						
01-02-60-1000	Regular Salaries	198,713	208,092	248,000	248,000	**246,530**
01-02-60-1500	Part Time Wages	49,658	49,709	15,000	15,000	**15,000**
01-02-60-2000	Overtime Salaries	-	-	500	500	**400**
01-02-70-9101	IMRF Contribution	36,492	34,619	41,560	35,550	**38,220**
01-02-70-9200	FICA Expense	17,055	17,715	20,160	20,160	**20,040**
		$ 301,918	$ 310,135	$ 325,220	$ 319,210	**$ 320,190**
CONTRACTUAL SERVICES						
01-02-61-2000	Printing	393	762	700	970	**600**
01-02-61-3019	Eq Maint- Mail Equip / Misc.	251	198	220	190	**280**
01-02-61-4003	Prof Svc- Audit	18,355	20,540	20,620	20,050	**22,500**
01-02-61-5000	Legal Notices	647	743	1,000	1,040	**1,050**
01-02-61-9000	Outside Serv- Misc & Shipping	17	-	50	-	**50**
		$ 19,663	$ 22,243	$ 22,590	$ 22,250	**$ 24,480**
OTHER CHARGES						
01-02-63-1000	Memberships	685	995	700	710	**720**
01-02-63-3000	Professional Development	1,682	3,061	2,900	-	**2,990**
01-02-63-4000	Publications	-	-	-	-	**-**
01-02-63-8600	Minor Equipment	352	40	300	-	**250**
01-02-63-9000	Business Expenses	517	359	500	650	**400**
		$ 3,236	$ 4,455	$ 4,400	$ 1,360	**$ 4,360**
TOTAL DISBURSEMENTS		$ 324,817	$ 336,833	$ 352,210	$ 342,820	**$ 349,030**

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

- ***Emergency Response Planning:*** Update the Village's Emergency Joint Response Plan as part of ongoing efforts to ensure public safety and facilitate collaboration and coordination in the event of an emergency.

- ***Body-Worn Cameras:*** Test, evaluate and implement a body-worn camera system for police personnel to better safeguard the public, the Village, and the police officers. Prior to implementation, the program will adequately address policy concerns, FOIA requirements, redaction, evidence procedures, data storage and retention.

- ***Community Relations and Policing:*** Coordinate a multi-tiered police department response to address the ongoing national conversation regarding policing. Work to develop a plan within the police department based on input from residents, business leaders, and other Lincolnshire stakeholders.

- ***Administrative Adjudication:*** Implement a system to provide for the administrative adjudication of non-vehicular violations of certain sections of the Municipal Code, including but not limited to Business and License Regulations; Health and Sanitation; Building Regulations; Police Regulations; Misdemeanors; the Lincolnshire Zoning Ordinance; Sign Control; Tree Preservation & Landscaping; and other ordinances of the village. The administrative adjudication process will allow individuals have an opportunity to contest parking tickets and compliance tickets written by the Police Department as well tickets issued by the Village for specific Code enforcement violations.

Major Budget Changes

- ***Personnel:*** There are no anticipated police department personnel departures for FY2021, and the police department is expected to remain fully staffed with 25 police officers. However, should a retirement or resignation occur, it would be anticipated to hold any position open for as long as possible, given the on-going budget crisis due to the COVID-19 pandemic. One promotion to sergeant to fill a vacancy created in FY2020 is planned for early FY2021.

  In FY2020 the full-time Records Clerk in the department resigned, and the position was not filled due to budget considerations. The Records section is currently staffed by a part-time clerk with a Community Service Officer filling in when needed. After the Village Hall re-opened following the Phase Three CODID-19 Recovery plan, the Records Section hours were reduced to close to the public at 3:00 pm. In FY2021 staff will monitor the workload and hours of operation, and attempt to keep Record's staffing at its current .50 level. However, the potential for a full-time Records Clerk may be revisited with the Village Board in mid-year 2021.

PROGRAM ACTIVITY SUMMARY

General Fund	Police	01-05

Major Budget Changes (cont.)

- ***Training:*** After an extensive evaluation of the FY2021 police department operating budget, all spending that is not seen as critical or essential will be eliminated or considerably reduced. This will have a significant impact on training and professional development. The training budget has a proposed reduction of 40%, and will focus primarily on state-mandated certifications and other required training classes.

- ***Local Adjudication:*** With the implementation of a local adjudication process, the Village is expected to receive an estimated $25,000 - $45,000 in additional fine revenue. This is due to the fact that Lincolnshire receives only a small percentage of the total fines imposed on violators by the Lake County court system. The new local adjudication process will allow for the Village to recover all of the fines imposed. While this is not a major amount of revenue, the main reasons for implementing local adjudication are: convenience to the residents, increased ability to enforce code enforcement violations, and a reduction of the burden on the Lake County court system.

- ***Administrative Tow Fee:*** This fee is currently applied to all drivers who have their vehicle towed due to an arrest. This has brought in approximately $30,000 annually in previous fiscal years. The administrative tow fee of $350.00 will be requested to be raised to $500, but applied only to offenses involving felonies or driving under the influence of alcohol/drug offenses. With this change, the fee revenue is expected to drop to $10,000.

- ***Overtime:*** By becoming fully staffed in 2020, the police department was able to greatly reduce the amount of overtime as compared to the recent budget years. Overtime was also reduced due to the COVID-19 pandemic which restricted travel, training, and the use of benefit time. In FY2021 overtime is expected to remain the same as FY 2020, which would be a reduction of 15% as compared to 2019.

PROGRAM ACTIVITY SUMMARY

General Fund	Police	01-05

Capital Projects

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

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	3,582,559	3,809,265	4,045,400	3,956,320	**4,058,850**
Contractual Services	125,438	482,088	163,960	128,960	**337,990**
Commodities	18,017	39,295	45,300	27,120	**25,250**
Other Charges	136,543	134,380	120,390	71,350	**311,000**
Transfers	114,325	140,500	178,160	178,160	**171,570**
TOTAL	$ 3,976,882	$ 4,605,528	$ 4,553,210	$ 4,361,910	**$ 4,904,660**

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Calls for service	25,276	35,157	30,000	34,000	34,000
Total reports	963	1694	1,000	1,000	1,000
Arrests (includes traffic)	346	503	350	450	450
DUI arrests	37	33	50	40	40
DUI conviction rate	95%	48%	95%	80%	80%
FBI part I crimes	79	115	85	85	80
FBI part I crimes cleared	12%	2%	12%	15%	15%

PROGRAM ACTIVITY SUMMARY

General Fund	Police	01-05

Staffing (Full Time Equivalents)

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	0.00	0.00	0.00	0.00	0.00
Commander	2.00	2.00	2.00	2.00	2.00
Sergeant	4.00	4.00	4.00	4.00	4.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	14.00	14.00	14.00	14.00	14.00
School Resource Officer	1.00	2.00	2.00	2.00	2.00
Records Clerk	1.50	1.50	1.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Community Service Officer	1.50	1.50	1.00	1.00	1.00
Total	28.00	29.00	28.50	27.50	27.50

PROGRAM DETAIL

General Fund	Police	01-05

Expenditure Detail (page 1 of 2)

ACCT	DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
PERSONNEL EXPENSES						
01-05-60-1000	Regular Salaries	2,333,838	2,564,984	2,707,000	2,707,000	**2,705,000**
01-05-60-1500	Part Time Wages	26,567	27,573	31,600	31,600	**32,000**
01-05-60-2000	Overtime Salaries	264,248	254,379	215,000	150,000	**150,000**
01-05-60-2100	Overtime Contract Services	33,309	30,058	35,000	15,000	**20,000**
01-05-60-3050	Other Benef- Wellness Testing		150	3,000	600	**1,500**
01-05-70-9101	IMRF Contribution	25,507	26,705	36,800	36,800	**21,400**
01-05-70-9200	FICA Expense	48,794	52,491	57,500	55,820	**50,820**
01-05-70-9510	Pension Retirement	850,296	852,925	959,500	959,500	**1,078,130**
		$ 3,582,559	$ 3,809,265	$ 4,045,400	$ 3,956,320	**$ 4,058,850**
CONTRACTUAL SERVICES						
01-05-61-2001	Case Reports & Forms	540	1,137	1,200	1,200	**1,800**
01-05-61-2003	Print- Tickets	2,415	1,390	2,000	1,000	**2,000**
01-05-61-2005	Print- Field Directory	397	397	400	400	**-**
01-05-61-2007	Print- Promotional	2,328	2,480	2,500	-	**1,000**
01-05-61-3002	Eq Maint- Audio/Emerg Light	1,012	1,800	1,000	600	**1,000**
01-05-61-3003	Eq Maint- Test-AED, Diu, Etc.			-	-	**-**
01-05-61-3005	Eq Maint- CAD/Rec Sys			-	-	**-**
01-05-61-3008	Eq Maint- Firearms	488	276	500	-	**500**
01-05-61-3010	Eq Maint- Live Scan	497	-	500	-	**500**
01-05-61-3012	Eq Maint- Misc Office Eq	495	75	500	-	**500**
01-05-61-3015	Eq Maint- ECitation	-	-	750	-	**500**
01-05-61-3016	Eq Maint- Radar Units	280	930	500	420	**500**
01-05-61-3018	Eq Maint- BEAST System	1,299	2,699	1,500	1,500	**1,500**
01-05-61-3021	StarCom Network	13,943	11,164	12,240	12,240	**12,240**
01-05-61-3030	Eq Maint- Emerg Warning Siren	2,850	2,950	3,000	3,000	**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	12,894	13,200	13,200	**13,200**
01-05-61-4008	Prof Svc- In-Car Video	4,620	-	9,000	1,040	**1,050**
01-05-61-4013	Prof Svc- Legal Services	42,729	44,984	45,000	35,000	**45,000**
01-05-61-4014	Prof Svc- Digital Forensics	5,286	5,358	10,600	10,600	**9,000**
01-05-61-4015	Prof Svc- Recruit/ Testing	11,278	13,815	13,000	2,500	**2,500**
01-05-61-4025	Prof Svc- Internet Connection	11,468	1,050	1,500	1,500	**1,500**
01-05-61-4029	Prof Svc- Dispatch Services		344,355			**194,100**
01-05-61-5506	Data Sys- Software / Licensing		22,251	32,500	32,500	**34,000**
01-05-61-5515	Data Sys- Wireless	6,814	8,083	7,370	7,810	**8,100**
01-05-61-9005	Cont Svc- Car Wash	-	-	1,200	450	**500**
		$ 125,438	$ 482,088	$ 163,960	$ 128,960	**$ 337,990**
COMMODITIES						
01-05-62-3001	Maint Mat- BA / AED Supplies	770	1,233	1,000	1,000	**750**
01-05-62-3007	Maint Mat- Evidence Collection	2,499	5,103	5,000	1,000	**2,000**
01-05-62-3012	Maint Mat- Ammunition	9,473	14,046	14,000	7,000	**7,000**
01-05-62-3013	Maint Mat- Safety Equipment	1,199	1,779	1,500	5,000	**2,000**
01-05-62-3015	Maint Mat- Taser		8,080	7,200	10,000	**10,000**
01-05-62-3031	Maint Mat- Radios & Equip	718	6,840	13,600	1,320	**500**
01-05-62-3033	Maint Mat- Misc.	1,411	793	1,500	1,000	**1,500**
01-05-62-3046	Maint Mat- Video Recording Sup	1,947	1,421	1,500	800	**1,500**
		$ 18,017	$ 39,295	$ 45,300	$ 27,120	**$ 25,250**

PROGRAM DETAIL

General Fund	Police	01-05

Expenditure Detail (page 2 of 2)

OTHER CHARGES		Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
01-05-63-1000	Memberships	4,735	4,920	5,000	5,000	**6,000**
01-05-63-1050	Memberships- NIPAS					
01-05-63-3002	Prof Dev-Certified Courses	38,766	38,167	50,000	15,000	**30,000**
01-05-63-3004	Prof Dev-NIPAS Training	6,286	9,205	6,340	6,340	**6,200**
01-05-63-3006	Prof Dev- NEMRT	2,600	2,755	3,000	2,560	**3,000**
01-05-63-4000	Publications	379	509	550	600	**600**
01-05-63-6001	Uniform- Body Armor	11,882	8,380	6,000	5,000	**3,750**
01-05-63-6002	Uniform- Cleaning	12,500	13,000	13,000	13,000	**13,000**
01-05-63-6004	Uniform- Jacket Replace	1,704	1,278	1,000	170	**500**
01-05-63-6005	Uniform- NIPAS		1,366	1,000	-	**1,000**
01-05-63-6006	Uniform- Patches/Insignias	4,391	1,267	1,500	900	**750**
01-05-63-6007	Uniform- Replacement	13,379	10,719	10,000	5,000	**10,000**
01-05-63-8601	Firearm Replacements	2,009	1,901	2,000	2,000	**1,000**
01-05-63-8602	Minor Equipment	2,059	818	2,000	2,220	**3,600**
01-05-63-8603	Officer Personal Safety Eq	8,014	3,665	1,500	2,000	**1,500**
01-05-63-8604	Starcom Radios		10,129	-	-	**-**
01-05-63-9000	Business Expense	4,786	5,359	5,000	2,500	**4,500**
01-05-63-9002	Comm Oriented Awareness & Pre	12,398	15,158	2,000	-	**1,000**
01-05-63-9006	Lincolnshire Explorer Post Op	6,982	3,328	7,500	3,500	**7,500**
01-05-63-9007	Veh Titles/Plates	644	404	1,000	1,000	**1,000**
01-05-63-9009	Officer Testing	547	250	1,000	1,000	**1,000**
01-05-80-4000	Equip- Furniture	2,482	1,802	1,000	3,560	**1,000**
01-05-80-9050	E911 Purchases/ Reserves	-	-	-	-	**214,100**
		$ 136,543	$ 134,380	$ 120,390	$ 71,350	**$ 311,000**
TRANSFERS						
01-05-96-1200	Transfer Out- VMF	114,325	140,500	178,160	178,160	**171,570**
		$ 114,325	$ 140,500	$ 178,160	$ 178,160	**$ 171,570**
TOTAL DISBURSEMENTS		$ 3,976,882	$ 4,605,528	$ 4,553,210	$ 4,361,910	**$ 4,904,660**

PROGRAM APPENDIX

General Fund	Police	01-05

Deerfield, Bannockburn, Lincolnshire JETSB

JETSB Summary

All costs associated with the dispatch of E911 police services are now being reimbursed fully by the Deerfield Bannockburn Lincolnshire Joint Emergency Telephone System Board (JETSB). These surcharge revenues are distributed by the State of Illinois into the Village of Deerfield Bannockburn, Lincolnshire JETSB Fund. The JETSB Fund has a separate interest-bearing account, and all E911 surcharge revenues with interest will be accounted for according to each municipality's jurisdiction where the revenues are collected. Lincolnshire averages $408,000 in E911 surcharge revenue annually.

In order to use E911 revenues, Lincolnshire must request approval from the JETSB to use E911 surcharge revenue in the satisfaction of allowable expenditures under the Emergency Telephone Systems Act. To date, the Village of Lincolnshire has expended $281,035.34 in costs related to the receiving and dispatching of calls within the Village. See summary of transition expenses detailed at the end of this section.

Fiscal Year 2020 Expenses & Revenues

Below is a summary of cost reimbursed to Lincolnshire in FY2020 by the JETSB.

Date Cost Incurred	Amount	Description	Vendor
01-27-20	$180.00	Wave Device – NIPAS	Motorola
Monthly	$10,472.00	Monthly Starcom (July 2019-May 2020)	Motorola
05-26-20	$22,261.49	Laptop Lease year 2 of 3	VAR Technology
03-27-19	$1,198.00	Public Safety Software subscription	Frontline
12-12-19	$770.00	Networking Issue w/door controls	Malko
12-18-19	$50,500.00	New World Transfer of Records	Deerfield
12-28-19	$109.85	Replace Radio Mic and Reprogram	Radio Comm. & Beyond
Quarterly	$187,922.00	Dispatch Services	Deerfield

Fiscal Year 2021 Expenses & Revenues

In FY 2021, E911 surcharge funds will be used to cover costs for: Dispatch services ($194,035), and the leasing costs for the squad car computers ($22,261). Additionally, 28 new Motorola Starcom radios will be ordered once enough E911 surcharge revenue is received by the JETSB. The estimated cost for the radios is approximately $150,000.

The projected 1/1/2021 Lincolnshire E911 Fund Balance is $218,160. Lincolnshire anticipates receiving $408,000 E911 Surcharge revenue and expending $366,296. This will result in $260,064 Fund Balance at the end of Fiscal Year 2021.

PROGRAM APPENDIX

General Fund	Police	01-05

Deerfield, Bannockburn, Lincolnshire JETSB

E911 Note:

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
REVENUE					
E911 Revenue	$ 373,838	$ 406,117	$ 408,000	$ 406,708	$ 408,000
Transfer In	$ -	$ 1,947	$ -	$ -	
Investment Income	238	78	-	325	200
	$ 374,076	$ 408,142	$ 408,000	$ 407,033	$ 408,200
EXPENDITURES					
Prof Svc- Dispatch Services	$ 330,715	$ 283,490	$ 187,922	$ 187,922	$ 194,035
Miscellaneous Exp	$ 20,000				
Capital Exp	-	155,549	173,600	85,491	172,261
TOTAL DISBURSEMENTS	$ 350,715	$ 439,039	$ 361,522	$ 273,413	$ 366,296
Beginning Lincolnshire Cash (Held by JETSB)	$ 92,076	$ 115,437	$ 79,847	$ 84,540	$ 218,160
Revenue	$ 374,076	$ 408,142	$ 408,000	$ 407,033	$ 408,200
Expenditures	$ (350,715)	$ (439,039)	$ (361,525)	$ (273,413)	$ (366,296)
Ending Lincolnshire Cash (Held by JETSB)	$ 115,437	$ 84,540	$ 126,322	$ 218,160	$ 260,064

PROGRAM ACTIVITY SUMMARY

General Fund	Community & Economic Development	01-08

Function

This account funds Community & Economic Development Department ("CED") services. This includes costs for review, approval, and monitoring of building and development activities throughout the Village. CED 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, ensure high-quality development with orderly and balanced economic growth. CED 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 in-house professional association resources, 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.

- ***Comprehensive Review of Commercial, Corporate, and Industrial Site Conditions*:** Continue 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.

- ***Standardized Electronic Plan Submittal/Review Process*:** With implementation of electronic plan review software in 2021, develop standardized processes for plan reviews and correspondence with applicants to leverage the full benefit of the software. Work towards seamless integration with 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.

PROGRAM ACTIVITY SUMMARY

General Fund	Community & Economic Development	01-08

Major Budget Changes

- ***Regular Salaries:*** The salary and benefits for the Assistant Village Manager/Community & Economic Development Director position is split between the budgets for Administration (01-01) and Community & Economic Development (01-08) to more accurately capture duties and resources provided by the position.
- ***Professional Services – Building/Fire Reviews/Inspections***: The Village's agreements for building and fire plan reviews and building inspections are adjusted based on a lower volume of activity. This adjustment does not impact the Village's budget as these costs are borne by applicants.
- ***Outside Services***: The Village budgeted $45,000 in FY2020 to secure consulting services to facilitate the updates to the Village's Comprehensive Plan. Due to the impacts of COVID-19, consultant services will instead be replaced with in-house resources, thereby impacting other projects and priorities.
- ***Economic Development Incentives***: The Village has economic incentive agreements with Interior Investments and Half Day Brewing. The FY2021 budget figure reflects the Village's required contribution as part of those agreements and accounts for projected revenues being lower than average due to the impacts of the COVID-19 pandemic.

Capital Projects

- None

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	441,848	482,545	509,730	500,320	**439,720**
Contractual Services	132,641	79,533	191,450	73,410	**91,150**
Commodities	-	-	-	-	**-**
Other Charges	539,658	387,416	370,470	253,155	**379,220**
Transfers	3,290	4,017	5,090	5,090	**4,900**
TOTAL	$ 1,117,437	$ 953,511	$ 1,076,740	$ 831,975	**$ 914,990**

PROGRAM ACTIVITY SUMMARY

General Fund	Community & Economic Development	01-08

Performance Indicators

Number of Plan Reviews	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Plan reviews					
Building consultant	35	9	33	10	10
Building Official	288	278	295	290	260
Code Enforcement	84	86	86	63	60
Elevators	13	3	8	7	7
Village Engineer	186	258	245	250	245
Fire reviews	129	106	125	92	100
Forestry	3	-	2	0	0
Life safety	1	15	5	10	8
Planning	66	82	72	70	70
Public Works	13	-	4	2	3
Tree removals	229	228	237	250	240
Total	1,047	1,065	1,112	1,044	1,003

Additional Indicators	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Zoning Board development Reviews	3	6	3	8	5
Architectural Review Board reviews	10	22	15	16	16
Building permits issued**	617	635	757	600	600
No. of Inspections	1,303	1,885	1,710	1,000	800
Valuation (thousands)	$ 31,051	$ 26,744	$ 25,000	$ 22,000	$ 20,000
New com/office/warehse bldgs.	1	1	-	1	-
New housing units	14	28	16	-	-
Sq. ft. new com. bldgs. (thousands)	-	-	-	5,000	-
Sq. ft. new off/warehse. bldgs. (thousands)	186,616	-	-	-	-
Plan Reviews - Average Days to Complete*					
Permits Issued - Total*					
Residential					
Commercial / Industrial					
% Issued Online					
Average Days to Issue					
Inspections Completed - Total*					
Residential					
Commercial / Industrial					
% Scheduled Online					
Code Enforcement*					
Cases Created					
Average Days to Close Case					
Vacancy Rates*					
Office					
Industrial					
Retail					
Business Site Visits*					

Note: new metrics for FY2021 and proceeding years

Staffing (Full Time Equivalents)

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Asst Village Manager/CED Director	1.00	1.00	1.00	1.00	0.50
Building Official	1.00	1.00	1.00	1.00	1.00
Economic Development Coordinator	1.00	0.00	0.00	0.00	0.00
Planning & Development Manager	0.00	1.00	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	4.00

PROGRAM DETAIL

General Fund	Community and Economic Development	01-08

Expenditure Detail

ACCT	DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
PERSONNEL EXPENSES						
01-08-60-1000	Regular Salaries	324,739	361,434	374,000	374,000	**320,720**
01-08-60-1500	Part Time Wages	36,591	37,805	39,000	39,000	**39,000**
01-08-60-2000	Overtime Salaries			-	-	**-**
01-08-70-9101	IMRF Contribution	53,213	53,189	65,130	55,720	**52,480**
01-08-70-9200	FICA Expense	27,305	30,117	31,600	31,600	**27,520**
		$ 441,848	$ 482,545	$ 509,730	$ 500,320	**$ 439,720**
CONTRACTUAL SERVICES						
01-08-61-4010	Prof Svc- Elevator Inspections	7,757	1,260	9,000	3,100	**9,000**
01-08-61-4161	Prof Svc- Bldg- Fire Consult Revi	115,345	76,179	120,000	65,000	**70,000**
01-08-61-4164	Prof Svc- Engineering Consult Re	6,984	-	15,000	3,940	**8,000**
01-08-61-4167	Prof Svc- PreApplication Exp	1,331	395	1,000	-	**500**
01-08-61-5000	Legal Notices	176	189	150	150	**150**
01-08-61-9000	Outside Services	1,048	1,510	45,000	1,220	**3,000**
01-08-61-9098	Cont Svc- Prnting & Publ	-	-	1,300	-	**500**
		$ 132,641	$ 79,533	$ 191,450	$ 73,410	**$ 91,150**
OTHER CHARGES						
01-08-63-1000	Membership	1,673	2,434	1,710	1,710	**1,800**
01-08-63-1004	Memb- Visit Lake County	18,750	20,000	30,200	31,170	**31,170**
01-08-63-1005	Memb- Bus. Devel.	1,455	1,455	1,460	1,455	**1,450**
01-08-63-3000	Professional Development	2,975	3,928	5,500	1,100	**3,500**
01-08-63-4000	Publications	1,027	-	500	120	**500**
01-08-63-7000	Boards & Commissions		-	100	-	**-**
01-08-63-9000	Business Expense	1,622	719	800	3,200	**600**
01-08-63-9003	Economic Dev Initiatives	8,401	13,337	10,000	2,200	**5,000**
01-08-63-9004	Equipment & Clothing	120	-	200	200	**200**
01-08-63-9501	Economic Dev Incentives	503,635	345,543	320,000	212,000	**335,000**
		$ 539,658	$ 387,416	$ 370,470	$ 253,155	**$ 379,220**
TRANSFERS						
01-08-96-1200	Transfer Out- VMF	3,290	4,017	5,090	5,090	**4,900**
		$ 3,290	$ 4,017	$ 5,090	$ 5,090	**$ 4,900**
TOTAL DISBURSEMENTS		$ 1,117,437	$ 953,511	$ 1,076,740	$ 831,975	**$ 914,990**

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 a reasonable cost.
- Secure appropriate property, liability, and workers compensation insurance to meet the Village's risk management needs.
- 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 FY2021 are:

- A reduction of $22,000 in "Professional Services – Miscellaneous" to eliminate the one-time cost to pay for an "operational assessment" consultant of a Village department. This assessment was intended to be completed in FY2020, but did not occur due to COVID-19 and the Village's decision to eliminate non-critical costs.
- An increase of $25,490 in "Data Systems – Software/Licensing" to pay for Office 365 licenses and additional IT security measures.
- An increase of $7,000 in "Contractual Services – IT Consulting/System Monitoring" to pay for an increase to IT consulting services per the anticipated renewal of the GovITC contract.
- A reduction of $40,000 in "Miscellaneous Computer Equipment" as the Village has proactively replaced desktops and laptops that were either eligible for replacement or would be eligible for replacement within the next year.

PROGRAM ACTIVITY SUMMARY

General Fund	Insurance / Common Expense	01-12

Major Budget Changes (cont.)

- The Village participates in the Municipal Insurance Cooperative Agency (MICA). MICA contracts claims administrative services through PMA Companies. PMA's services include risk control consultation, education, and site visits to MICA members. PMA's three safety audits identified current safe practices and a few areas in need of improvements. Given the financial matters related to the COVID-19 pandemic, MICA anticipates a 15% increase in premiums for 5/1/2021- 4/30/2022. This equates to a $33,700 (11.3%) increase over the 2020 Budget.
- An decrease of $12,940 in "Cont Svc- GIS Services". This is due to updated aerial imagery and topography being performed in 2020, but not included in the GIS work plan in 2021.
- Medical insurance premiums through the Village's pooled insurance program (North Suburban Employee Benefits Cooperative) are to increase 6.0% effective January 1, 2021. All other components of the Village's employee insurance program (life, dental, vision) are to remain flat or decrease in the coming year.

Capital Projects

- None

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	-	-	-	-	**-**
Contractual Services	1,253,987	1,486,783	1,557,970	1,494,256	**1,682,480**
Commodities	16,458	9,611	13,000	7,590	**10,000**
Other Charges	40,885	61,894	70,000	29,500	**28,500**
TOTAL	$1,311,330	$1,558,288	$1,640,970	$ 1,531,346	**$ 1,720,980**

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Property/liability claims processed	2	2	4	1	2
Auto liability processed	4	5	2	2	2
Workers compensation claims processed	1	14	6	4	6

Staffing (Full Time Equivalents)

- No staff is funded through this account

PROGRAM DETAIL

General Fund	Insurance / Common Expense	01-12

Expenditure Detail (1 of 2 pages)

ACCT DESCRIPTION		Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
CONTRACTUAL SERVICES						
01-12-61-1000	Telephone	6,714	6,940	4,330	4,000	**4,000**
01-12-61-1002	Telephone- Cellular	9,554	11,367	10,360	10,980	**11,000**
01-12-61-1004	Telephone- Pay Phone	-	-	-	-	**-**
01-12-61-1010	Telephone- Maint	3,320	1,895	1,990	2,230	**5,670**
01-12-61-2002	Print- Budget, Forms, Misc	850	961	1,350	1,000	**900**
01-12-61-2004	Print- Letterhead Supplies	2,018	3,284	3,500	2,800	**2,500**
01-12-61-2006	Print- Newsletter	11,611	12,605	12,000	5,760	**11,520**
01-12-61-3501	Eq Maint- Post Meter Rent	1,023	575	420	580	**580**
01-12-61-4000	Prof Svc- Video Svcs	4,988	5,085	6,000	2,500	**5,800**
01-12-61-4004	Prof Svc: Flex Administration	2,900	2,400	2,900	2,900	**2,900**
01-12-61-4013	Prof Svc- Legal Svc	58,058	57,993	64,000	62,000	**64,000**
01-12-61-4016	Prof Svc- Med.Svc/Drug Testing	6,811	2,099	4,000	3,000	**4,000**
01-12-61-4033	Prof Svc- Strategic Planning			12,000	-	**-**
01-12-61-4034	Prof Svc- Compensation Study			30,000	1	**-**
01-12-61-4099	Prof Svc- Miscellaneous		27,594	43,000	23,800	**21,000**
01-12-61-5503	Data Sys- Internet Connection	7,982	8,529	15,850	9,610	**11,670**
01-12-61-5507	Data Sys- Software / Licensing	22,951	42,424	27,760	24,640	**50,750**
01-12-61-6000	Postage	9,129	9,899	9,900	9,265	**10,320**
01-12-61-7000	Duplicating	3,186	3,911	3,600	5,180	**5,360**
01-12-61-7001	Duplicating- Lease Copiers	6,037	-	-	-	**-**
01-12-61-8701	Medical Premiums- Health	647,736	796,290	794,000	794,000	**915,200**
01-12-61-8702	Medical Premiums- Dental	67,860	69,422	66,000	66,000	**63,500**
01-12-61-8703	Medical Premiums- Life	12,691	13,110	16,470	16,470	**16,500**
01-12-61-8800	Property/Liability Ins	93,542	81,283	84,160	88,250	**90,500**
01-12-61-8801	Workers Comp	96,220	134,831	133,620	148,390	**154,040**
01-12-61-9022	Cont Svc- GIS Services	67,747	59,319	73,800	65,000	**60,660**
01-12-61-9029	Cont Svc- IT Consult/Sys Mon	59,513	60,410	69,300	74,990	**108,000**
01-12-61-9109	Cont Svc- Records Mgt & Destru	1,342	1,512	1,500	1,660	**1,600**
01-12-61-9114	Cont Svc- Emerg. Not. Sys.	5,940	5,940	5,940	5,940	**6,300**
01-12-61-9118	Cust Svc- Website Consult	1,188	1,319	2,070	4,110	**2,070**
01-12-61-9124	Cont Svc- Survellience	1,308	1,308	1,350	1,350	**1,390**
01-12-61-9130	Cont Svc- Payroll Processing	11,085	11,832	13,700	13,700	**13,700**
01-12-61-9140	Cont Svc- Downtown Maint	28,460	44,267	36,000	37,050	**37,050**
01-12-64-2000	Office Equipment	2,223	8,379	7,100	7,100	**-**
		$ 1,253,987	$ 1,486,783	$ 1,557,970	$ 1,494,256	**$ 1,682,480**

PROGRAM DETAIL

General Fund	Insurance / Common Expense	01-12

Expenditure Detail (2 of 2 pages)

COMMODITIES		Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
01-12-62-1000	Office Supplies	16,458	9,611	13,000	7,590	**10,000**
		$ 16,458	$ 9,611	$ 13,000	$ 7,590	**$ 10,000**
OTHER CHARGES						
01-12-63-8600	Minor Equip- IPRF Grant Project	14,212	13,712	-	-	**-**
01-12-63-9010	Senior Citizen Tax Relief	4,244	2,263	3,500	2,300	**2,300**
01-12-63-9505	Drone Licensing/ Misc	-	868	1,500	1,200	**1,200**
01-12-95-3000	Bad Debt	362	317			
01-12-80-3005	Misc Computer Equipment	22,067	44,734	65,000	26,000	**25,000**
		$ 40,885	$ 61,894	$ 70,000	$ 29,500	**$ 28,500**
TOTAL DISBURSEMENTS		$ 1,311,330	$ 1,558,288	$ 1,640,970	$ 1,531,346	**$ 1,720,980**

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 & Storm Water, Forestry & Parks, Facility Maintenance, and Capital Maintenance/Improvements. The Public Works-Administration division is responsible for engineering; refuse management; special recreation; and contract administration.

Significant Goals / Objectives

- ***Long Range Pedestrian Improvement Plan***: Continue work on the 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 and incorporate into the Villages comprehensive plan update being led by Community and Economic Development.

Major Budget Changes

- ***Prof Svc-Misc Engineering***: Account #01-20-61-4018 is estimated to be under budget by approximately $20,000. The 2021 Budget reflects a reduction in this line item of $15,000.

Capital Projects

- None

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works-Administration	01-20

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	217,772	209,837	222,200	218,060	**219,930**
Contractual Services	21,024	43,146	41,500	21,300	**25,600**
Commodities	-	-	-	-	**-**
Other Charges	12,047	12,665	13,130	8,900	**13,130**
TOTAL	$250,843	$265,648	$276,830	$ 248,260	**$ 258,660**

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Capital project management					
% capital expend. /capital dollars allocated	87%	80%	100%	40%	100%
Sitework permit reviews					
Average length to review site-work permits (days)	7.9	8.0	10.0	6.0	10.0

Staffing (Full Time Equivalents)

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Public Works Director	0.25	0.25	0.25	0.25	0.25
Asst PW Director/Village Engineer	0.75	0.75	0.75	0.75	0.75
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
Total	1.75	1.75	1.75	1.75	1.75

PROGRAM DETAIL

General Fund	Public Works-Administration	01-20

Expenditure Detail

ACCT	DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
PERSONNEL EXPENSES						
01-20-60-1000	Regular Salaries	181,060	173,736	179,000	180,000	**178,910**
01-20-60-2000	Overtime Salaries			1,000	-	**1,000**
01-20-70-9101	IMRF Contribution	24,559	23,463	28,400	24,290	**26,250**
01-20-70-9200	FICA Expense	12,153	12,638	13,800	13,770	**13,770**
		$ 217,772	$ 209,837	$ 222,200	$ 218,060	**$ 219,930**
CONTRACTUAL SERVICES						
01-20-61-4018	Prof Svc- Miscellaneous Engineer	14,086	33,295	35,000	15,000	**20,000**
01-20-61-4019	Prof Svc- NPDES Annual Permit F	1,000	1,000	1,000	1,000	**1,000**
01-20-61-5000	Legal Notices	1,471	1,201	1,000	500	**1,000**
01-20-61-9000	Outside Services	4,467	7,650	4,500	4,800	**3,600**
		$ 21,024	$ 43,146	$ 41,500	$ 21,300	**$ 25,600**
OTHER CHARGES						
01-20-63-1000	Memberships	4,345	4,838	5,000	4,500	**5,000**
01-20-63-2000	Vehicle Allowance	1,125	1,008	1,130	1,130	**1,130**
01-20-63-3000	Professional Development	4,547	4,924	5,000	1,500	**5,000**
01-20-63-9000	Business Expenses	1,030	899	1,000	1,000	**1,000**
01-20-64-2000	Office Equipment	1,000	996	1,000	770	**1,000**
		$ 12,047	$ 12,665	$ 13,130	$ 8,900	**$ 13,130**
TOTAL DISBURSEMENTS		$ 250,843	$ 265,648	$ 276,830	$ 248,260	**$ 258,660**

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works- Streets & Storm Water	01-21

Function

The Public Works-Streets & Storm Water 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 storm water 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:*** 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, implement Phase I in 2021.

- ***Drainage Master Plan Improvements:*** Implement the Village's Storm water Master Plan which will allow the Village to proactively plan and prepare for current and future extreme rainfall events. This includes the potential use of a storm water utility fee for improvement projects and the construction of improvements at the Queens Way drainage system with a grant from the Lake County Stormwater Management's Watershed Management Board.

Major Budget Changes

Expenditures for 2021 are generally expected to be the same or slightly lower for a majority of line items in this operation area. The following are major changes in proposed expenditures for Fiscal Year 2021:

- Part-Time Wages reduced from $16,000 in 2020 to $0 in Fiscal Year 2021 to reflect the plan to not hire seasonal employees to support Streets & Storm Water Division work in the coming year.

- Contract Leaf Disposal & Contract Leaf Collection line items are proposed to be reduced to $0 in Fiscal Year 2021. Staff proposes the expenses related to collection and disposal of leaves ($141,000) transition to a user charge similar to the refuse and recycling fee. Based upon 1,622 Waste Management curbside collection accounts, staff estimates the total annual cost for each account to be $86.93, which translates to $7.24 per month.

The following are highlights of major changes in the estimated year end budget projections as compared to the 2020 budget.

- ***Overtime Wages***: Account #01-21-60-2000 is estimated to be under budget by approximately $10,000. As a result of anticipated budget challenges, staff has reduced overtime significantly only focusing on emergency overtime opportunities. Additionally, the elimination of special events related to COVID-19 impacted overtime needs to support various community events.

- ***Professional Development***: Account #01-21-62-4005 is estimated to be under budget by approximately $3,000. As a result of the COVID-19 pandemic, most Professional Development opportunities were cancelled or postponed to 2021.

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works- Streets & Storm Water	01-21

Capital Projects

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

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works- Streets & Storm Water	01-21

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	581,151	589,649	600,100	542,720	**564,330**
Contractual Services	410,558	401,109	476,500	460,182	**354,200**
Commodities	71,261	108,166	112,800	90,380	**112,300**
Other Charges	14,339	14,378	15,830	13,950	**13,730**
Transfers	98,013	120,425	152,720	152,720	**147,060**
TOTAL	$1,175,322	$1,233,727	$1,357,950	$1,259,952	**$ 1,191,620**

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Project inspections	112	163	0	167	200
Maintain street posts and signs					
Village signs - repaired	100	100	75	75	75
Maintain Village streets					
Streets resurfaced (miles)	0.85	0.98	0.90	2.22	1.92
Tons of asphalt patching	27.2	11.9	30.0	30.0	30.0
Pothole repairs by staff	82	110	75	63	70
Street cleaned (miles)	360	360	360	264	360
Flood prevention					
Staff hrs spent on flood prevention	556.0	500.0	550.0	531.0	550.0
Hours of pump usage	960.0	1000.0	900.0	1252.7	1,000.0
Times pumps deployed	5.0	6.0	10.0	8.0	10.0
Sewer maintenance					
% of catch basin system cleaned	10%	10%	12%	12%	12%
Linear feet of storm sewer lined	530	550	550	550	550
% storm sewer system inspected	10%	12%	12%	12%	12%
Catch basins repaired	34	30	40	30	30
Right-of-way leaf collection					
Cubic yards of leaves collected	5,100	5,920	5,500	6,000	6,000
Cost per cubic yard for collection/removal	$ 30.20	$ 40.00	$ 40.00	$ 30.00	$ 30.00
Annual leaf collection expense	154,000	140,246	145,000	145,000	145,000
Snow and ice control					
Snow events	19	24	22	14	20
Staff hrs spent on snow/ice control	1284	1575	1200	741	1200
Salt used (tons)	586.2	872.2	700.0	652.6	700.0
Customer Service					
Avg time to complete street service request	6.8	7.2	8.0	7.2	8.0

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works- Streets & Storm Water	01-21

Staffing (Full Time Equivalents)

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Public Works Director	0.25	0.25	0.25	0.25	0.25
Streets/Storm Water Foreman	1.00	1.00	1.00	0.50	0.50
Field Maintenance Foreman	0.00	0.00	0.00	0.50	0.50
Forestry/Parks Foreman	0.00	0.00	0.00	0.50	0.50
General Maint.-Streets/Stormwater	3.00	3.00	3.00	2.00	2.00
General Maint.–Forestry/Parks	0.00	0.00	0.00	1.50	1.50
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Seasonal Laborer	0.25	0.25	0.25	0.00	0.00
Total	4.75	4.75	4.75	5.50	5.50

PROGRAM DETAIL

General Fund	Public Works- Streets & Storm Water	01-21

Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION		Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
PERSONNEL EXPENSES						
01-21-60-1000	Regular Salaries	402,405	403,016	415,200	410,000	**411,650**
01-21-60-1500	Part Time Wages	10,285	9,724	16,000	-	**-**
01-21-60-2000	Overtime Salaries	20,679	21,287	20,000	8,000	**15,000**
01-21-60-2100	Overtime Salaries- Snowplowing	46,928	56,846	37,000	30,000	**35,000**
01-21-70-9101	IMRF Contribution	66,503	65,038	74,500	60,440	**67,360**
01-21-70-9200	FICA Expense	34,351	33,738	37,400	34,280	**35,320**
		$ 581,151	$ 589,649	$ 600,100	$ 542,720	**$ 564,330**
CONTRACTUAL SERVICES						
01-21-61-3000	Equipment Maintenance	-	0	500	-	**500**
01-21-61-8500	Electric Utilities	14,824	7,084	12,500	7,000	**8,000**
01-21-61-9006	Cont Svc- Leaf Disp	34,155	30,192	36,000	36,000	**-**
01-21-61-9010	Cont Svc- Leaf Collection	91,800	110,054	105,000	105,000	**-**
01-21-61-9014	Cont Svc- Equip Rental	616	1820	2,500	2,500	**2,500**
01-21-61-9034	Cont Svc- Misc Disposal	8,938	9,514	10,000	9,500	**5,000**
01-21-61-9036	Cont Svc- Mosquito Abate	68,900	70,278	70,300	71,000	**75,000**
01-21-61-9042	Cont Svc- Pkway Restor	2,982	857	3,000	2,700	**3,000**
01-21-61-9044	Cont Svc- Crack Sealing & Prese	12,534	32,953	35,000	25,000	**35,000**
01-21-61-9046	Cont Svc- Pavemnt Mkgs		1,170	20,000	13,460	**10,000**
01-21-61-9060	Cont Svc- Strm Sewer Clean	2,579	0	4,000	4,000	**4,000**
01-21-61-9061	Cont Svc- Strm Sewer Telev	14,295	0	15,000	35,000	**35,000**
01-21-61-9062	Cont Svc- St Light Repairs	5,822	599	2,000	2,000	**2,000**
01-21-61-9063	Cont Svc- St Repairs		0	2,000	-	**-**
01-21-61-9064	Cont Svc- St Sweeping	13,345	12,600	20,000	13,000	**20,000**
01-21-61-9066	Cont Svc- Signal Maint	30,096	40,324	34,700	40,022	**40,200**
01-21-61-9067	Brick Paver Maint	4,812	5,000	5,000	5,000	**5,000**
01-21-61-9068	Concrete	19,674	7,040	8,000	8,000	**8,000**
01-21-61-9070	Pavement Patching	45,096	40,000	40,000	40,000	**50,000**
01-21-61-9119	Cont Svc- Catch Basin Cleaning	5,600	11,250	11,000	11,000	**11,000**
01-21-61-9120	Cont Svc- Misc Storm Sewer Rep	18,250	10,439	20,000	10,000	**20,000**
01-21-61-9121	Cont Svc- Snow/Ice Control- S.	8,140	9,935	10,000	10,000	**10,000**
01-21-61-9123	Cont Svc- Detention Basin Maint	8,100	-	10,000	10,000	**10,000**
		$ 410,558	$ 401,109	$ 476,500	$ 460,182	**$ 354,200**

PROGRAM DETAIL

General Fund	Public Works- Streets & Storm Water	01-21

Expenditure Detail (page 2 of 2)

COMMODITIES		Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
01-21-62-2500	Maint Mat- Yard Waste Refuse S	7,975	8,938	9,000	5,810	**9,000**
01-21-62-3028	Maint Mat- Pavmnt Marking Mat	599	621	600	600	**600**
01-21-62-3039	Maint Mat- St Light Accessories	2,479	2,540	2,400	2,400	**2,400**
01-21-62-3040	Maint Mat- St Maint Equip	997	874	900	900	**900**
01-21-62-3041	Maint Mat- St Sign Materials	5,996	5,794	6,000	6,000	**6,000**
01-21-62-3042	Maint Mat- Misc	1,034	996	1,000	1,000	**1,000**
01-21-62-3069	Maint Mat- Conservancy Marker	490	-	1,000	-	**500**
01-21-62-3111	R&R- Parkway Restoration	1,912	1,750	2,000	1,000	**2,000**
01-21-62-3115	R&R- Road Repair	2,474	5,172	4,000	4,000	**4,000**
01-21-62-3116	R&R- Storm Sewer	3,963	4,367	4,000	4,000	**4,000**
01-21-62-3117	R&R- Streetscape Restor Mat	3,343	4,409	3,500	470	**3,500**
01-21-62-3502	Const Mat- Concrete	249	398	400	400	**400**
01-21-62-3504	Const Mat- Gravel & Sand	2,639	3,593	3,000	2,000	**3,000**
01-21-62-3507	Const Mat- Lumber & Steel	444	312	500	500	**500**
01-21-62-3510	Const Mat- Storm Sewer	904	1,017	1,000	1,000	**1,000**
01-21-62-3511	Const Mat- Traffic Safety	878	1,131	1,000	500	**1,000**
01-21-62-4001	Snow/Ice- Anti-Icing Sys Maint	1,463	1,750	1,500	240	**1,500**
01-21-62-4002	Maint Mat- Rock Salt	33,422	53,094	56,000	50,360	**56,000**
01-21-62-4003	Snow/Ice- Liquid De-Icing		11,410	15,000	9,200	**15,000**
01-21-62-4005	Snow/Ice- Plow Cutting Edges	-	-	-	-	**-**
		$ 71,261	$ 108,166	$ 112,800	$ 90,380	**$ 112,300**
OTHER CHARGES						
01-21-63-2000	Vehicle Allowance	1,125	1,008	1,130	1,130	**1,130**
01-21-63-3000	Professional Development	2,764	3,564	3,500	540	**1,500**
01-21-63-6000	Uniforms	3,696	3,665	5,600	5,500	**5,500**
01-21-63-8600	Minor Equipment	2,960	2,277	2,000	3,580	**2,000**
01-21-63-9000	Business Expenses	430	500	500	100	**500**
01-21-63-9500	Recycle SWALCO	3,364	3,364	3,100	3,100	**3,100**
		$ 14,339	$ 14,378	$ 15,830	$ 13,950	**$ 13,730**
TRANSFERS						
01-21-96-1200	Transfer Out- VMF	98,013	120,425	152,720	152,720	**147,060**
		$ 98,013	$ 120,425	$ 152,720	$ 152,720	**$ 147,060**
TOTAL DISBURSEMENTS		$ 1,175,322	$ 1,233,727	$ 1,357,950	$ 1,259,952	**$ 1,191,620**

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

- ***Rivershire Park Security Improvements:*** Obtain recommendation from Public Works leadership to identify and implement landscaping and forestry to improve both the storage and security within the maintenance yard. Properly delineate the walking trails and natural areas from the storage and material yard. Obtain proposals for 45 Londonderry Security Gate and recommend contractor to install and replace gate.
- ***Village Sign Replacement Initiatives:*** Present Options on the Village Parks signs identified in the village sign concepts RFP (Request for Proposals) and present to the Park Board and Architecture Review Board. Make final recommendations to the Village Board on updates to the parks signs. Implement Phase One of Sign Replacements consisting of Parks Entryway signs.
- ***North Park Athletic Area Improvements:*** Present multiple options regarding the identification of a new amenity to replace the former North Park Tennis Court area. Obtain a recommendation from the Park Board and approval from the Village Board. Include the final option into the 2022 portion of the Village's current 10-Year Capital Plan.
- ***Whytegate Park Parking Improvements:*** Monitor parking situation at Whytegate Park to determine if the addition of the new pickleball courts requires additional parking accomdations.
- ***Update Village Parks Code/Tennis Court Issue:*** Review Title 8A-Section 1 of the village Code. Perform a comprehensive review the challenges/issue involving the tennis courts and present to the Park Board potential solutions to rectify those challenges. Once solutions are identified, revise the Parks Code as necessary to reflect the recommended changes.

Major Budget Changes

The following are changes in planned expenditures for the current fiscal year:

- ***Overtime Wages*** is estimated to be under budget by approximately $25,000. As a result of anticipated budget challenges, Staff has reduced overtime significantly only focusing on emergency overtime opportunities.

- ***Special Events*** is estimated to be under budget by approximately $97,000. As a result of the COVID-19 pandemic, special event opportunities were cancelled through the remainder of 2020.

- ***Beach Expense*** is estimated to be under budget by approximately $4,500. As a result of the COVID-19 pandemic, the Village made the decision to not staff lifeguards for the 2020 season.

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works- Forestry & Parks	01-22

Expenditures for 2021 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 proposed for 2021:

- ***Part-Time Wages*** is reduced from $49,000 in FY2020 to $8,000 for 2021. The reductions reflect the elimination of seasonal lifeguards at Spring Lake Park beach and reduction in number of seasonal workers hired to assist with park maintenance.

- ***Special Events*** line item has been reduced by $7,000 to reflect Lincolnshire Sports Association elimination of Skate Night as community program..

- ***Beach Expenses*** line item reduced from $5,000 to $500 to reflect the elimination of seasonal life guards staffing Spring Lake Park beach.

Capital Projects

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

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works- Forestry & Parks	01-22

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	589,182	553,420	608,400	517,410	**554,600**
Contractual Services	611,717	648,297	679,080	491,967	**642,880**
Commodities	52,409	44,053	51,500	35,950	**45,000**
Other Charges	12,086	9,926	13,230	14,370	**13,730**
Transfers	75,189	92,325	117,080	117,080	**112,740**
TOTAL	$1,340,583	$1,348,021	$1,469,290	$1,176,777	**$ 1,368,950**

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Trees planted	190	190	173	200	200
Playground inspection (hours)	80	25	25	25	25
Special event (hours)	660	616	600	81	600
Review and issue tree removal permits					
Avg days to review permit	6	10	10	10	10
Natural areas maintained					
Acres of invasive species mgmt	612	600	620	600	600
Avg cost per acre of maintenance	$ 57.20	$ 58.00	$ 58.50	$ 58.75	$ 60.00
Maintain Village parkways					
Trees planted	159	140	150	150	150
Trees removed- contractual	375	344	350	300	300
Trees removed- by staff	22	25	30	53	50
% Trees pruned per 8 year cycle	100%	100%	100%	100%	100%
Operate Spring Lake Beach					
Beach Days	74	76	80	N/A	N/A
Avg beach patrons per swim day	23	22	22	N/A	N/A
Beach revenue	$ 7,250	$ 7,460	$ 10,000	N/A	N/A
Beach expenses	$ 26,970	$ 26,752	$ 27,000	N/A	N/A
Net annual cost of operation	$ 19,720	$ 19,292	$ 17,000	N/A	N/A
Net avg cost per swim day	$ 266	$ 254	$ 213	N/A	N/A
Net cost per swimmer	$ 12	$ 12	$ 14	N/A	N/A
Customer service					
Avg days to complete forestry/parks svc req	10	10	10	10	10

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works- Forestry & Parks	01-22

Staffing (Full Time Equivalents)

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Public Works Director	0.125	0.125	0.125	0.25	0.25
Field Maintenance Foreman	1.00	1.00	1.00	0.50	0.50
Forestry/Parks Foreman	1.00	1.00	1.00	0.50	0.50
Streets/Stormwater Foreman	0.00	0.00	0.00	0.50	0.50
General Maint.–Forestry/Parks	3.00	3.00	3.00	1.50	1.50
General Maint.-Streets/Stormwater	1.00	1.00	1.00	2.00	2.00
Gardener	0.25	0.00	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	0.00	0.00
Seasonal Laborer	2.25	2.25	2.25	0.25	0.50
Total	10.125	9.875	9.875	5.75	6.00

PROGRAM DETAIL

General Fund	Public Works- Forestry & Parks	01-22

Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION		Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
PERSONNEL EXPENSES						
01-22-60-1000	Regular Salaries	402,405	403,015	415,200	410,000	**411,650**
01-22-60-1500	Part Time Wages	62,494	32,028	49,000	8,000	**8,000**
01-22-60-2000	Overtime Salaries	24,434	25,245	35,000	10,000	**35,000**
01-22-70-9101	IMRF Contribution	63,963	57,339	71,000	56,660	**65,170**
01-22-70-9200	FICA Expense	35,886	35,793	38,200	32,750	**34,780**
		$ 589,182	$ 553,420	$ 608,400	$ 517,410	**$ 554,600**
CONTRACTUAL SERVICES						
01-22-61-3000	Equipment Maintenance	138	557	500	600	**500**
01-22-61-4023	Prof Svc- Special Rec Dist	75,878	72,743	77,380	75,000	**77,380**
01-22-61-8000	Gas Utilities	2,614	1,802	2,600	2,050	**2,500**
01-22-61-8500	Electric Utilities	24,253	54,083	26,000	14,087	**26,000**
01-22-61-9002	Cont Svc- Athletic Field Maint	20,000	3,355	20,000	12,000	**15,000**
01-22-61-9003	Cont Svc- Brick Paver Maint	5,000	5,000	5,000	5,000	**5,000**
01-22-61-9008	Cont Svc- Custodial Parks	1,865	8,495	7,000	6,000	**7,000**
01-22-61-9014	Cont Svc- Equip Rental	692	348	500	-	**500**
01-22-61-9017	Cont Svc- Fertilization	5,070	5,070	8,000	6,000	**6,000**
01-22-61-9034	Cont Svc- Misc Disposal	4,708	-	5,000	2,500	**5,000**
01-22-61-9041	Cont Svc- Pk Irrigation	11,756	11,550	20,000	15,000	**15,000**
01-22-61-9050	Cont Svc- Plygrnd Surface	2,960	5,082	5,000	5,200	**5,000**
01-22-61-9056	Cont Svc- Tree Pruning	19,988	21,160	20,000	21,000	**20,000**
01-22-61-9059	Cont Svc- Sport Ct Maint	4,300	8,145	10,000	5,500	**7,000**
01-22-61-9073	Lighting Controller Services	3,513	3,513	3,600	3,500	**3,500**
01-22-61-9075	Park Lighting Maint	4,735	4,477	5,000	3,400	**5,000**
01-22-61-9079	Hiking, Rec Trail Maint	14,410	14,900	15,000	15,000	**15,000**
01-22-61-9080	Natural Area Maint	49,882	49,955	50,000	50,000	**50,000**
01-22-61-9081	EAB Treatments	8,978	2,617	7,000	1,000	**1,000**
01-22-61-9082	Pest Control		-	500	500	**500**
01-22-61-9088	Tree Plantings	970	1,000	1,000	810	**1,000**
01-22-61-9089	Tree Removal- Emerg, Haz, Disea	49,920	48,998	50,000	50,000	**50,000**
01-22-61-9091	Wildlife Maint	959	350	1,000	500	**1,000**
01-22-61-9160	Lndscp Maint- Corridor Mowing	24,025	23,560	25,000	25,000	**25,000**
01-22-61-9161	Lndscp Maint- Cul-de-sac	12,800	13,799	25,000	14,000	**15,000**
01-22-61-9162	Lndscp Maint- Park & Str Bed	114,763	121,340	123,000	123,000	**125,000**
01-22-61-9163	Lndscp Maint - VH, S Village Gre	22,901	21,726	19,000	19,000	**19,000**
01-22-61-9164	Lndscp Maint - Outlot	10,830	14,429	10,000	10,000	**10,000**
01-22-61-9200	Special Events: Boo Bash	8,192	11,036	-	-	**-**
01-22-61-9205	Special Events: Fireworks	30,000	30,000	30,000	-	**30,000**
01-22-61-9210	Special Events: Winter	6,265	9,449	-	-	**-**
01-22-61-9215	Special Events: Red,White & Boo	69,352	79,758	-	-	**-**
01-22-61-9221	Special Events	-	-	107,000	6,320	**100,000**
		$ 611,717	$ 648,297	$ 679,080	$ 491,967	**$ 642,880**

PROGRAM DETAIL

General Fund	Public Works- Forestry & Parks	01-22

Expenditure Detail (page 2 of 2)

COMMODITIES		Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
01-22-62-2000	Beach Expenses	5,000	4,205	5,000	500	**500**
01-22-62-3011	Maint Mat- Fertilizer/Nutrients	1,916	-	3,000	2,000	**2,000**
01-22-62-3014	Maint Mat- Seed & Top Soil	4,561	2,618	5,000	3,000	**3,000**
01-22-62-3018	Maint Mat- Janitorial Supplies	918	1,013	1,000	500	**1,000**
01-22-62-3021	Maint Mat- Lighting Products	1,050	-	2,000	2,000	**2,000**
01-22-62-3023	Maint Mat- Mulch	1,704	1,499	1,000	100	**1,000**
01-22-62-3026	Maint Mat- Paint & Sup	3,019	-	500	500	**500**
01-22-62-3038	Maint Mat- Spec Events	843	-	1,000	-	**1,000**
01-22-62-3043	Maint Mat- Tennis Crt	958	2,617	2,500	1,000	**2,500**
01-22-62-3049	Maint Mat- Athletic Fields	18,669	14,664	17,000	13,000	**17,000**
01-22-62-3055	Maint Mat- Herbicide	1,973	1,344	2,000	1,000	**2,000**
01-22-62-3056	Maint Mat- Plantings	3,486	3,500	3,500	3,500	**3,500**
01-22-62-3101	R&R- Landscape Amenities	2,005	4,865	2,000	2,350	**2,000**
01-22-62-3113	R&R- Playground	1,000	2,514	1,000	1,500	**2,000**
01-22-62-3501	Const Mat- Parks	5,307	5,214	5,000	5,000	**5,000**
		$ 52,409	$ 44,053	$ 51,500	$ 35,950	**$ 45,000**
OTHER CHARGES						
01-22-63-1000	Memberships	940	225	1,000	1,000	**1,000**
01-22-63-2000	Vehicle Allowance	1,125	1,008	1,130	1,130	**1,130**
01-22-63-3000	Professional Development	2,916	1,710	1,500	1,000	**1,500**
01-22-63-4000	Publications	-	98	100	60	**100**
01-22-63-6000	Uniforms	4,135	3,538	6,500	6,500	**7,000**
01-22-63-8600	Minor Equipment	2,418	2,900	2,500	4,180	**2,500**
01-22-63-9000	Business Expenses	552	447	500	500	**500**
01-22-86-5901	Infr- Bike Path Repairs- Various l	-	-	-	-	**-**
		$ 12,086	$ 9,926	$ 13,230	$ 14,370	**$ 13,730**
TRANSFERS						
01-22-96-1200	Transfer Out- VMF	75,189	92,325	117,080	117,080	**112,740**
		$ 75,189	$ 92,325	$ 117,080	$ 117,080	**$ 112,740**
TOTAL DISBURSEMENTS		$ 1,340,583	$ 1,348,021	$ 1,469,290	$ 1,176,777	**$ 1,368,950**

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

- Replace the security gate at 45 Londonderry Lane.
- Replace and update plumbing fixtures and drinking fountains at various facilities to transition to touchless systems.

Major Budget Changes

- None

Capital Projects

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

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works-Facilities	01-25

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses					-
Contractual Services	102,842	151,625	139,520	123,482	**140,000**
Commodities	17,533	20,450	19,000	20,000	**19,000**
Other Charges	2,997	3,021	3,000	4,232	**3,000**
Transfers	3,290	4,017	5,090	5,090	**4,900**
TOTAL	$126,662	$179,113	$166,610	$152,804	**$ 166,900**

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Maintain Village Hall building					
HVAC service calls- emergency	5	5	3	1	3
HVAC service calls- budgeted	4	4	4	4	4
Maintain Public Works building					
HVAC service calls- emergency	2	2	3	1	3
HVAC service calls- budgeted	4	4	4	4	4

Staffing (Full Time Equivalents)

- No staff is funded through this account

PROGRAM DETAIL

General Fund	Public Works- Facilities	01-25

Expenditure Detail

ACCT DESCRIPTION		Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
PERSONNEL EXPENSES						
01-25-60-2000	Overtime Salaries	-	-	-	-	**-**
		$ -	$ -	$ -	$ -	**$ -**
CONTRACTUAL SERVICES						
01-25-61-3000	Equipment Maintenance		359	500	-	**500**
01-25-61-9007	Cont Svc- Custodial PW	5,506	9,506	12,000	9,300	**12,000**
01-25-61-9008	Cont Svc- Custodial VH	24,913	23,825	26,000	28,000	**26,000**
01-25-61-9019	Cont Svc- Fire Prot Serv	15,057	11,623	13,220	13,220	**13,500**
01-25-61-9023	Cont Svc- HVAC & Elect Mnt	17,769	26,786	19,000	21,797	**19,000**
01-25-61-9039	Cont Svc- Door Maint	12,622	10,239	27,000	25,260	**27,000**
01-25-61-9047	Cont Svc- Pest Control	2,755	1,890	2,500	2,000	**2,500**
01-25-61-9051	Cont Svc- Pond & Swale Mnt	9,276	10,867	11,000	11,000	**11,000**
01-25-61-9095	Cont Svc- Building Misc	4,131	48,967	5,000	4,500	**5,000**
01-25-61-9096	Cont Svc- Electrical	2,310	1,158	3,500	-	**3,500**
01-25-61-9097	Cont Svc- Plumbing	6,205	4,024	6,800	5,635	**7,000**
01-25-61-9100	Cont Svc- Generator Repairs	-	-	5,000	-	**5,000**
01-25-61-9200	Cont Svc- VH Fitness Rm Maint	-	-	500	500	**500**
01-25-61-9203	Cont Svc- Elevator Inspect	2,298	2,381	7,500	2,270	**7,500**
		$ 102,842	$ 151,625	$ 139,520	$ 123,482	**$ 140,000**
COMMODITIES						
01-25-62-3002	Maint Mat- Bldg Commodities	2,086	2,044	2,000	2,000	**2,000**
01-25-62-3018	Maint Mat- Janitorial Sup	2,557	2,501	2,500	3,500	**2,500**
01-25-62-3021	Maint Mat- Lighting Products	1,974	2,025	2,000	2,000	**2,000**
01-25-62-3027	Maint Mat- Paper Goods	6,872	9,129	8,000	8,000	**8,000**
01-25-62-3034	Maint Mat- Safety Supplies	600	629	500	500	**500**
01-25-62-3118	R&R- Supplies	1,135	934	1,000	1,000	**1,000**
01-25-62-3512	Const Mat- Supplies	2,309	3,188	3,000	3,000	**3,000**
		$ 17,533	$ 20,450	$ 19,000	$ 20,000	**$ 19,000**
OTHER CHARGES						
01-25-63-8600	Minor Equipment	1,989	1,995	2,000	3,232	**2,000**
01-25-63-9000	Business Expenses	1,008	1,026	1,000	1,000	**1,000**
		$ 2,997	$ 3,021	$ 3,000	$ 4,232	**$ 3,000**
TRANSFERS						
01-25-96-1200	Transfer Out- VMF	3,290	4,017	5,090	5,090	**4,900**
		$ 3,290	$ 4,017	$ 5,090	$ 5,090	**$ 4,900**
TOTAL DISBURSEMENTS		$ 126,662	$ 179,113	$ 166,610	$ 152,804	**$ 166,900**

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 2021.
- 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 $4,074,924 to Water Sewer Improvement. This transfer is necessary to fund proposed Water & Sewer Fund capital projects for 2021. For a complete list of Water & Sewer Fund capital projects proposed for Fiscal Year 2021, please see the Water & Sewer Improvement Fund section of the budget.

Capital Projects

- None

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	-	-	-	-	**-**
Contractual Services	-	-	-	-	**-**
Commodities	-	-	-	-	**-**
Other Charges	-	-	-	-	**-**
Capital Outlay	-	-	-	-	**-**
Transfers	3,400,000	2,614,000	1,326,180	430,150	**307,280**
TOTAL	$3,400,000	$2,614,000	$1,326,180	$430,150	**$ 307,280**

PROGRAM ACTIVITY SUMMARY

General Fund	Debt & Transfers	01-26

Performance Indicators

- None

Staffing (Full Time Equivalents)

- No staff is funded through this account

Expenditure Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
OTHER CHARGES					
	-	-	-	-	-
	$ -	$ -	$ -	$ -	**$ -**
DEBT					
01-26-64-7101 Loan Payments	-	-	-	-	-
	$ -	$ -	$ -	$ -	**$ -**
TRANSFERS					
01-26-96-5100 Transfer Out- General Cap	2,800,000	1,864,000	(1,206,070)	399,600	**(3,772,190)**
01-26-97-0700 Transfer Out- WS Imp: Cap Proj	600,000	750,000	2,532,250	30,550	**4,079,470**
	$ 3,400,000	$ 2,614,000	$ 1,326,180	$ 430,150	**$ 307,280**
TOTAL DISBURSEMENTS	$ 3,400,000	$ 2,614,000	$ 1,326,180	$ 430,150	**$ 307,280**

WATER & SANITARY SEWER FUNDS

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VILLAGE OF
LINCOLNSHIRE

FUNDS INTRODUCTION: WATER & SANITARY SEWER

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.

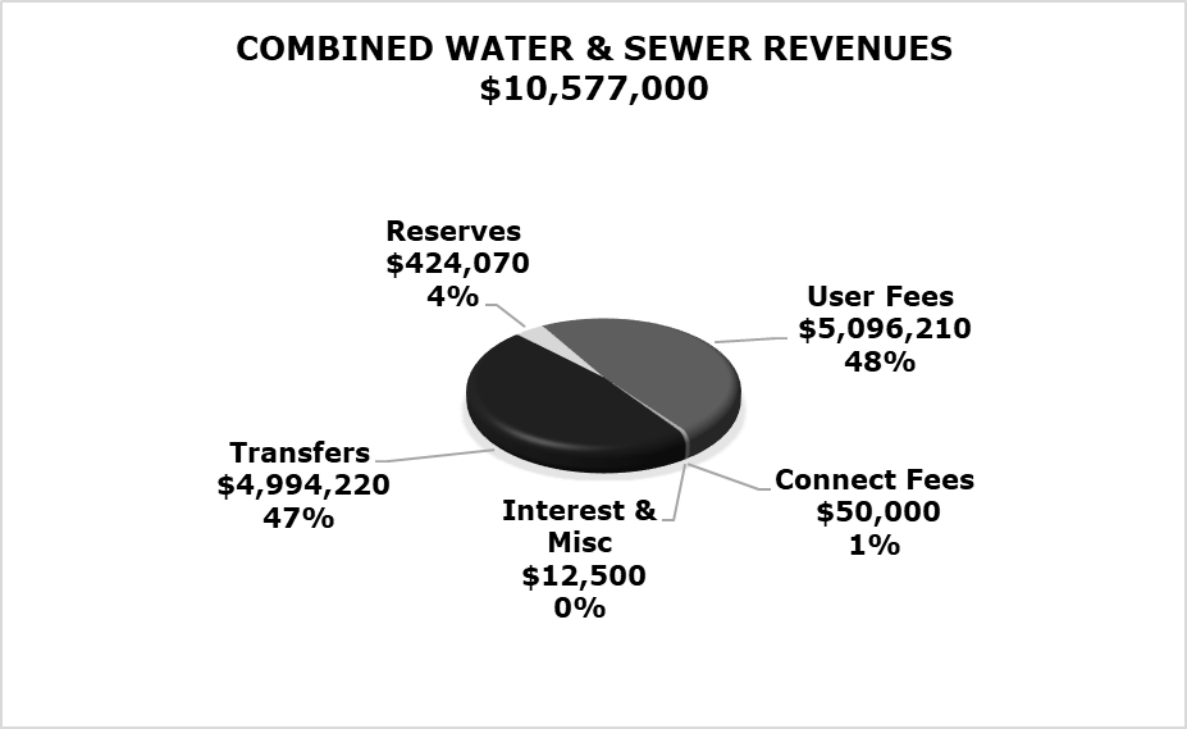
The last of three previously identified water main replacement projects was completed in 2018 with the Westminster Way Watermain Replacement Project. Since 2015, the Village has invested more than $4 million in water main replacement projects in the following areas: Westwood/Fox Trail, Pembroke Drive, and Westminster Way. These projects consisted of replacing deteriorating water mains that made up nearly 50% of the water main 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.

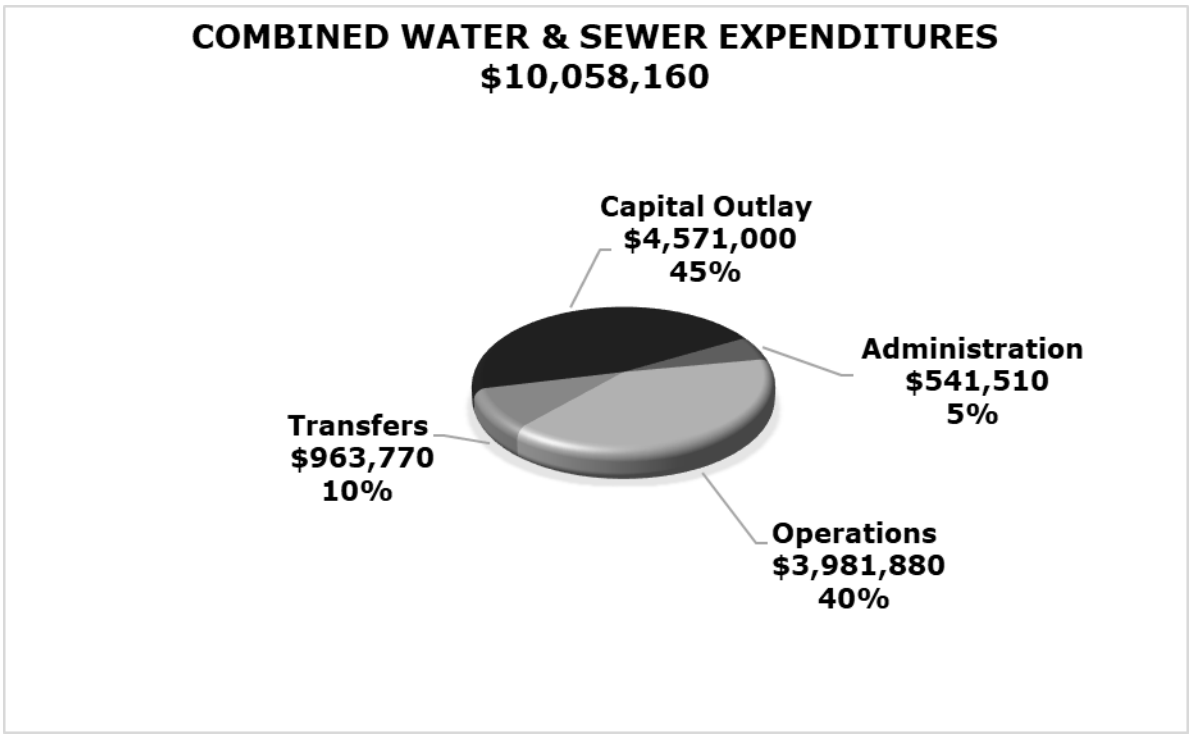
The next phase of Village improvements will ensure the water system meets adequate peak water demand which has changed as a result of growth in system users over the last 20 years. This includes: upsizing key water mains on the east side of town both north and south of Half Day Road; introducing various water main looping projects; and meeting fire flow demand to subdivisions and schools. The $1.3 million cross-town water main between Queens Way and Riverwoods Road was the first completed project of these goals in 2019. Due to financial challenges presented by the COVID-19 pandemic in 2020, the Village did not pursue the planned second phase of the cross-town water main project. Rather the Village pursued an overhaul and upgrade to its Supervisory, Control and Data Acquisition (SCADA) system at a cost of $206,000. The SCADA system project is expected to be completed by end of Fiscal Year 2020. 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 $19.7 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 storm water 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.




COMBINED WATER & SEWER EXPENDITURES
$10,058,160
Capital Outlay
$4,571,000
45%
Administration
$541,510
5%
Transfers
$963,770
10%
Operations
$3,981,880
40%

FUND SUMMARY: WATER & SANITARY SEWER FUNDS

REVENUES

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Licenses & Fees	4,708,905	4,819,463	5,243,300	4,854,060	**5,096,210**
Miscellaneous Revenue	7,428	46,552	12,000	10,000	**9,000**
Other Income	4,365	4,944	5,000	1,560	**1,600**
Transfer In	-	(1,559,757)	-	-	**-**
TOTAL	$ 4,720,698	$ 3,311,202	$5,260,300	$ 4,865,620	**$ 5,106,810**
USE OF RESERVES	$ 2,203,914	$ 2,203,914	$ -	$ 258,895	**$ 424,070**
FUNDS AVAILABLE	$ 6,924,612	$ 5,515,116	$5,260,300	$ 5,124,515	**$ 5,530,880**

EXPENSES

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	801,057	773,266	839,260	860,190	**783,560**
Contractual Services	3,183,533	3,245,849	3,827,060	3,554,980	**3,661,730**
Commodities	43,096	39,274	27,950	28,790	**30,750**
Other Charges	7,681	10,439	36,870	38,625	**47,350**
Transfer Out	440,489	841,237	459,370	641,930	**963,770**
TOTAL	$ 4,475,856	$ 4,910,065	$5,190,510	$ 5,124,515	**$ 5,487,160**

Water and Sanitary Sewer Improvement Fund (07)

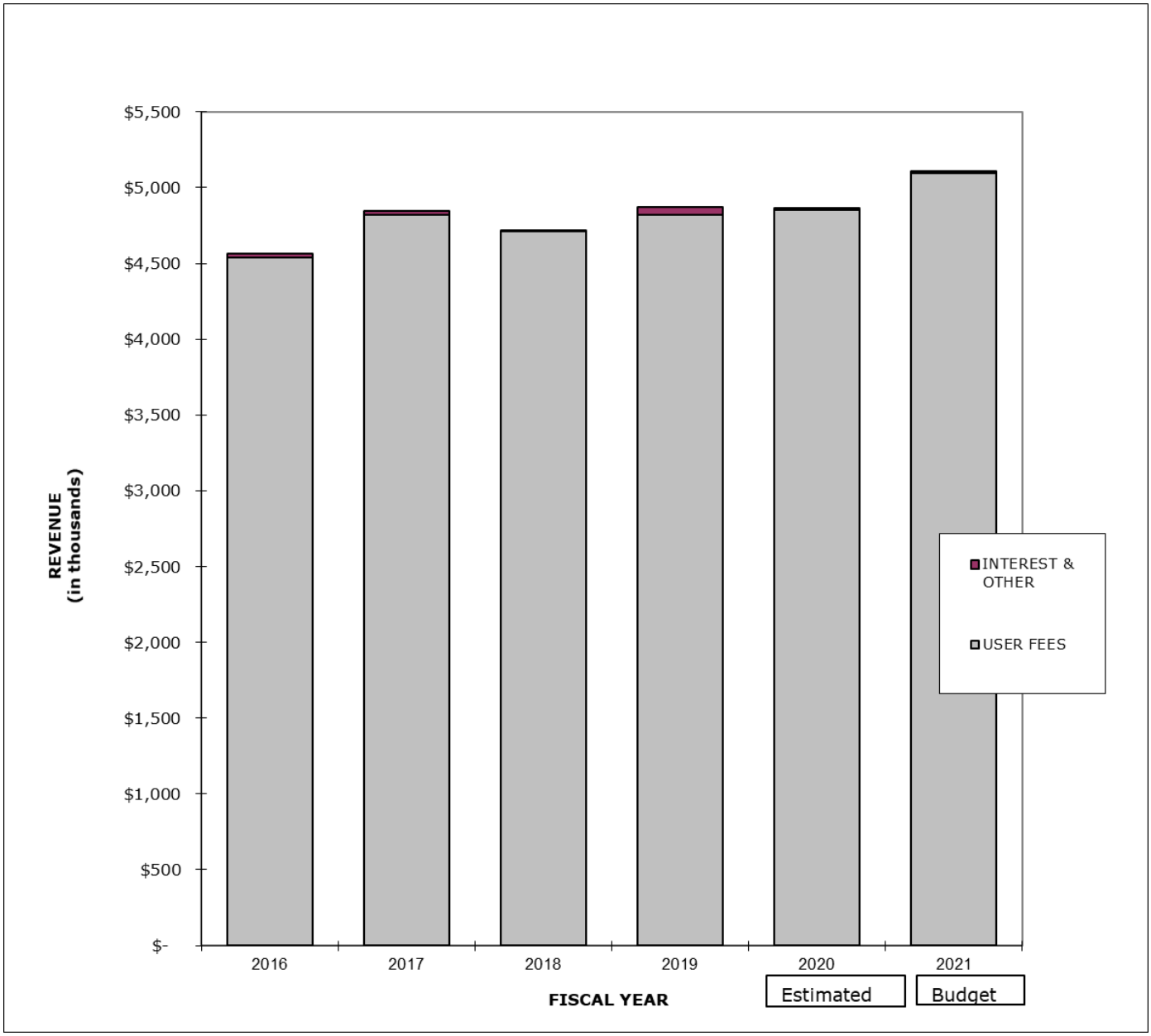
REVENUES

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Licenses & Fees	-	296,257	200,000	302,000	**50,000**
Miscellaneous Revenue	-	-	-	-	**-**
Other Income	5,659	6,695	7,000	1,950	**1,900**
Transfer In	1,007,795	1,551,095	2,940,710	621,570	**4,994,220**
TOTAL	$ 1,013,454	$ 1,854,047	$3,147,710	$ 925,520	**$ 5,046,120**

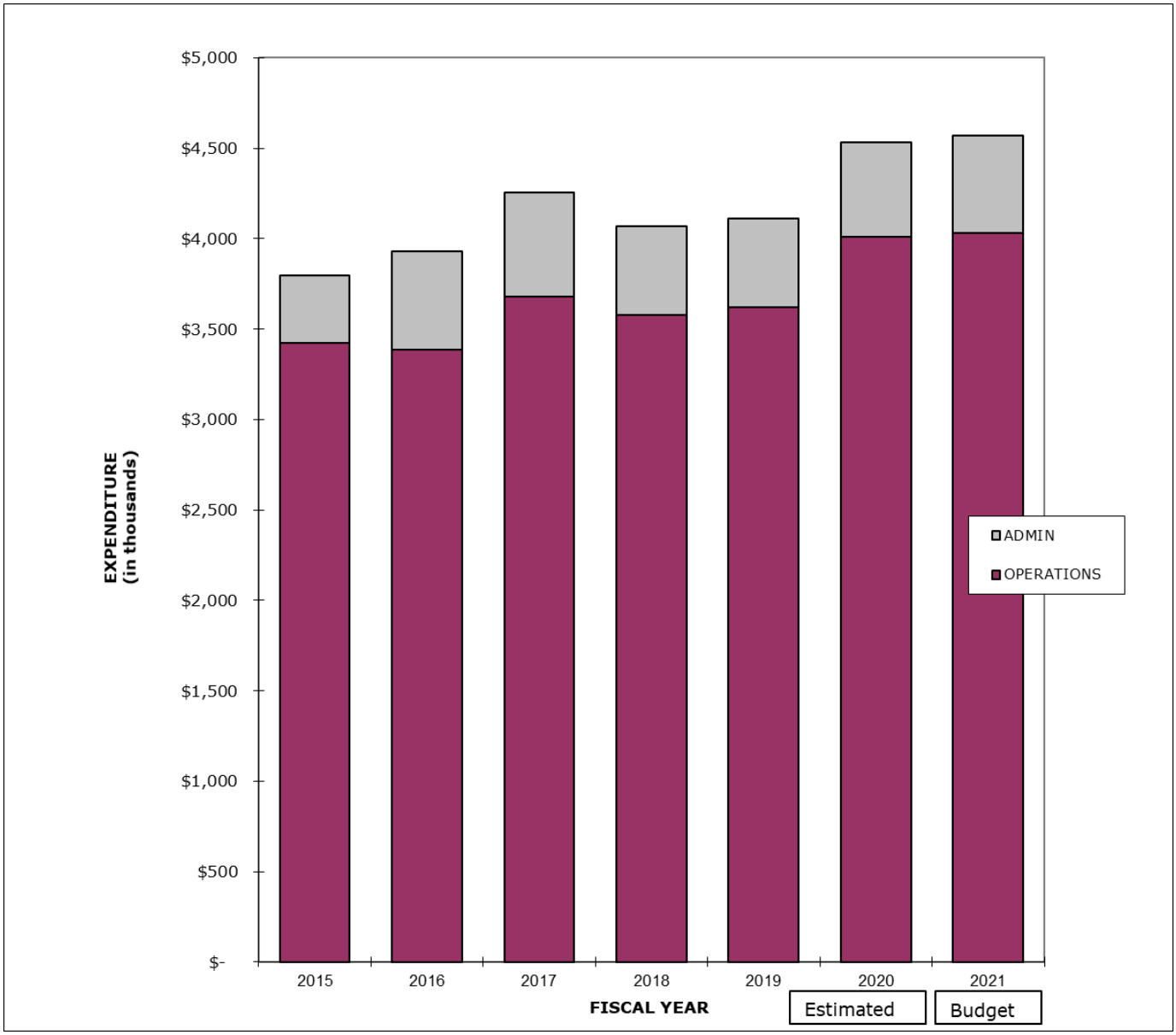
EXPENSES

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Capital Outlay	$ 223,410	$ 103,836	$3,138,000	$ 735,666	**$ 4,571,000**

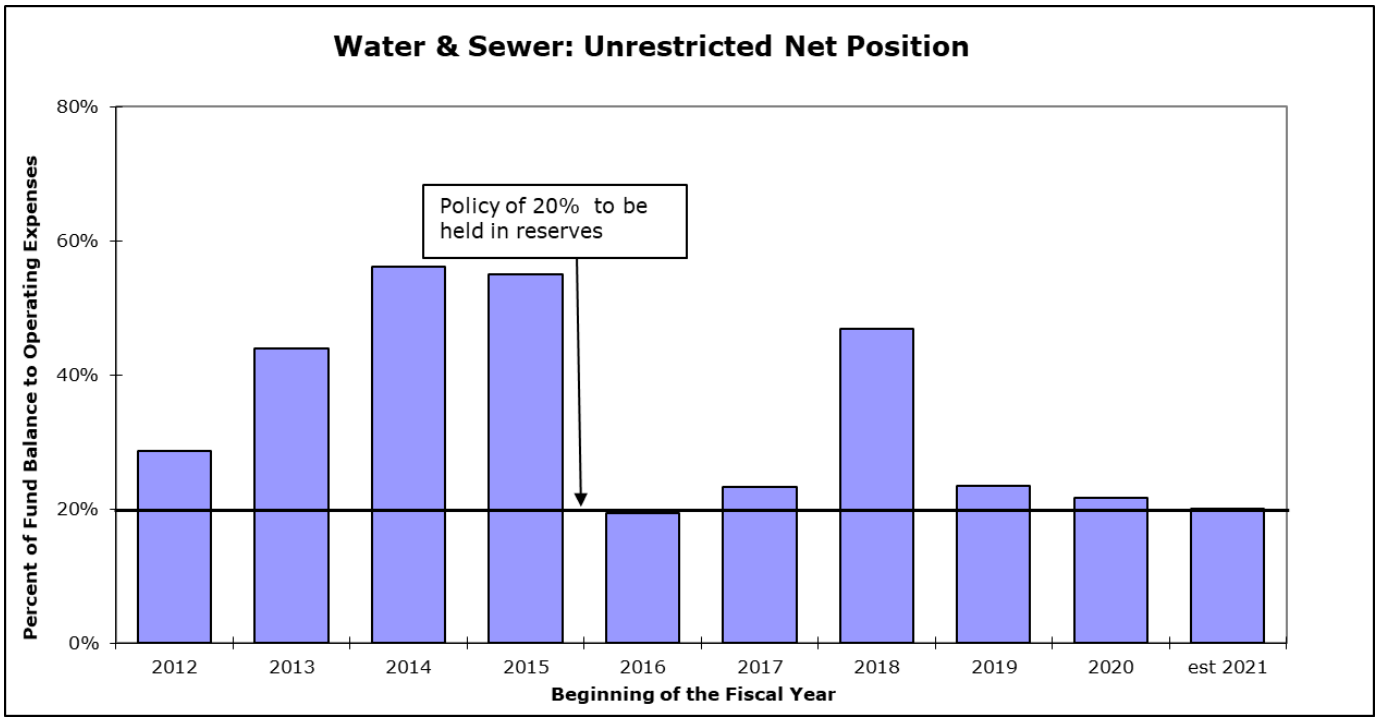
HISTORICAL REVENUES: WATER & SANITARY SEWER FUND



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	$4,078,037	47%
2019	$961,613	$4,106,223	23%
2020	$983,522	$4,533,495	22%
est 2021	$914,481	$4,572,410	20%
est 2022	$1,009,251	$5,046,255	20%
est 2023	$1,058,247	$5,291,234	20%
est 2024	$1,078,489	$5,392,441	20%
est 2025	$1,098,055	$5,490,243	20%

REVENUE DETAIL: WATER & SANITARY SEWER FUND

Revenue Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
LICENSES & FEES					
02-00-75-4180 Water User Fees	2,408,876	2,592,246	2,688,600	2,649,190	**2,781,650**
02-00-75-4181 Sewer User Fees	2,285,066	2,208,413	2,536,700	2,186,870	**2,296,200**
02-00-75-4189 New Water Meter	14,963	18,804	18,000	18,000	**18,360**
	$ 4,708,905	$ 4,819,463	$5,243,300	$ 4,854,060	**$ 5,096,210**
MISCELLANEOUS REVENUE					
02-00-90-4410 Sale Of Surplus Property	-	34,619	-	-	**-**
02-00-90-4430 Other Income	7,428	11,933	12,000	10,000	**9,000**
	$ 7,428	$ 46,552	$ 12,000	$ 10,000	**$ 9,000**
OTHER INCOME					
02-00-95-4510 Interest Income	4,365	4,944	5,000	1,560	**1,600**
	$ 4,365	$ 4,944	$ 5,000	$ 1,560	**$ 1,600**
TRANSFER IN					
02-00-98-0700 Transfer In- WSI	-	(1,559,757)	-	-	**-**
	$ -	$(1,559,757)	$ -	$ -	**$ -**
TOTAL REVENUES	$ 4,720,698	$ 3,311,202	$5,260,300	$ 4,865,620	**$ 5,106,810**
USE OF RESERVES	$ -	$ -	$ -	$ -	**$ -**
TOTAL REVENUES WITH RESERVES	$ 4,720,698	$ 3,311,202	$5,260,300	$ 4,865,620	**$ 5,106,810**

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

Water and Sanitary Sewer Rates

Water & Sanitary Sewer Rates

(All Figures per 1,000 Gallons)	Fiscal Year 2020	Proposed 1/1/2021	% Change	$ Change
In-Village **Water**	$ 6.83	$7.17	5.00%	$ 0.34
In-Village **Sewer**	$ 6.49	$6.81	5.00%	$ 0.32
In-Village Total	$ 13.32	$13.99	5.00%	$ 0.67
Out-of-Village **Water**	$ 7.51	$ 7.89	5.00%	$ 0.38
Out-of-Village **Sewer**	$ 7.14	$ 7.50	5.00%	$ 0.36
Out-of-Village Total	$ 14.65	$ 15.38	5.00%	$ 0.73

FY2021 will be the sixth 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

Water & Sanitary Sewer Fund	Administration	02-01

Function

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

Significant Goals/Objectives

- Continue water distribution and sanitary sewer collection system improvements.
- Audit the Village's "unaccounted" water usage.
- Implement Sanitary Sewer Rehabilitation Program: Rehabilitate 4,000 feet of Sanitary Sewer main for 2021.
- 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 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	252,733	262,869	274,060	269,010	**269,660**
Contractual Services	232,636	220,913	245,830	248,800	**268,230**
Commodities	1,819	1,064	-	840	**1,300**
Other Charges	2,325	2,079	2,320	2,320	**2,320**
Transfer Out	407,795	801,095	408,460	591,020	**914,750**
TOTAL	$ 897,308	$ 1,288,020	$ 930,670	$ 1,111,990	**$ 1,456,260**

PROGRAM DETAIL

Water & Sanitary Sewer Fund	Administration	02-01

Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION		Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
PERSONNEL EXPENSES						
02-01-60-1000	Regular Salaries	184,628	195,227	207,060	207,060	**205,590**
02-01-60-1500	Part Time Wages	22,865	22,702	15,000	15,000	**15,000**
02-01-60-2000	Overtime Salaries	-	-	-	-	**-**
02-01-70-9101	IMRF Contribution	31,350	30,104	35,000	29,960	**32,190**
02-01-70-9200	FICA Expense	13,890	14,836	17,000	16,990	**16,880**
		$ 252,733	$ 262,869	$ 274,060	$ 269,010	**$ 269,660**
CONTRACTUAL SERVICES						
02-01-61-1000	Telephone	15,667	16,194	10,100	9,330	**9,330**
02-01-61-1002	Telephone- Cellular	7,458	5,810	5,300	5,600	**5,700**
02-01-61-1003	Telephone- SCADA	2,851	3,828	5,550	6,800	**9,300**
02-01-61-1010	Telephone- Maint	369	211	220	250	**860**
02-01-61-2002	Print- Budget, Forms, Misc	94	103	150	110	**100**
02-01-61-2004	Print- Letterhead Supplies	224	394	420	310	**280**
02-01-61-2006	Print- Newsletter	1,290	1,401	1,340	640	**1,290**
02-01-61-2200	Print- Utility Bill	8,629	8,572	9,200	9,820	**9,990**
02-01-61-4003	Prof Serv- Audit	9,883	11,060	11,100	10,800	**12,120**
02-01-61-4013	Prof Serv- Legal Services	14,515	14,334	16,250	16,250	**16,250**
02-01-61-5503	Data Sys- Internet Connection	887	937	1,760	1,070	**1,300**
02-01-61-5507	Data Sys- Software/Licensing	2,550	4,715	3,140	2,740	**5,640**
02-01-61-6000	Postage	9,140	9,898	9,900	9,260	**10,320**
02-01-61-7000	Duplicating	354	444	400	590	**600**
02-01-61-7001	Duplicating- Lease Copiers	671	-	-	-	**-**
02-01-61-8701	Medical Premiums- Health	47,215	66,423	88,000	88,000	**94,000**
02-01-61-8702	Medical Premiums- Dental	5,069	6,302	7,800	7,800	**6,270**
02-01-61-8703	Medical Premiums- Life	1,012	1,141	1,200	1,200	**1,200**
02-01-61-8800	Property/Liability Ins	41,734	36,265	37,560	39,370	**40,380**
02-01-61-8801	Workers Comp	42,667	14,276	14,150	15,710	**16,310**
02-01-61-9001	Contract Svc- Payment Processi	5,511	4,965	5,500	5,500	**5,660**
02-01-61-9022	Contract Svc- GIS Services	7,441	6,121	8,200	8,200	**8,400**
02-01-61-9029	Cont Svc- IT Consult/Sys Mon	6,613	6,712	7,700	8,330	**12,000**
02-01-61-9114	Cont Svc- Emerg. Not. Sys.	660	660	660	660	**700**
02-01-61-9118	Cust Serv- Website Consult	132	147	230	460	**230**
		$ 232,636	$ 220,913	$ 245,830	$ 248,800	**$ 268,230**

PROGRAM DETAIL

Water & Sanitary Sewer Fund	Administration	02-01

Expenditure Detail (page 2 of 2)

COMMODITIES	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
02-01-62-1000 Office Supplies	1,819	1,064	-	840	**1,300**
	$ 1,819	$ 1,064	$ -	$ 840	**$ 1,300**
OTHER CHARGES					
02-01-63-2000 Vehicle Allowance	2,325	2,079	2,320	2,320	**2,320**
	$ 2,325	$ 2,079	$ 2,320	$ 2,320	**$ 2,320**
TRANSFERS					
02-01-96-0700 Transfer Out- WS Improv	407,795	801,095	408,460	591,020	**914,750**
	$ 407,795	$ 801,095	$ 408,460	$ 591,020	**$ 914,750**
TOTAL DISBURSEMENTS	$ 897,308	$ 1,288,020	$ 930,670	$ 1,111,990	**$ 1,456,260**

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Fund	Administration	02-01

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Avg daily pumpage metered (millions of gallons)	1330	1197	1199	1199	1199
JULIE utility locates	3400	3271	3300	3000	3300
Accounts Serviced	2,452	2,605	2,621	2,620	2,650
Utility Permits	56	90	90	74	90

Staffing (Full Time Equivalents)

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Village Manager	0.20	0.20	0.20	0.20	0.20
Public Works Director	0.25	0.25	0.25	0.25	0.25
Finance Director	0.20	0.20	0.20	0.20	0.20
Asst PW Director/Village Engineer	0.25	0.25	0.25	0.25	0.25
Senior Accountant	0.20	0.20	0.20	0.20	0.20
PW-Management Analyst	0.25	0.25	0.25	0.25	0.25
Administrative Assistant II	0.20	0.20	0.20	0.20	0.20
Clerk/Receptionist	0.20	0.20	0.20	0.20	0.20
Finance Clerk	0.50	0.50	0.50	0.50	0.50
Total	2.25	2.25	2.25	2.25	2.25

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Fund	Operations	02-02

Function

The Water and Sewer Operations Division maintains the potable water supply system and the sanitary sewer collection system of the Village of Lincolnshire. These systems are responsible for the purchase and distribution of approximately 383 million gallons of water to users annually. The Water and Sewer Operations Division installs, reads, tests, and repairs all of the water meters used within the Village's water system. Division personnel also maintain and repair water reservoirs, sanitary sewer lift stations, underground piping, hydrants, and valves used to deliver the water or collect the sanitary sewer waste. A significant portion of the expenses in the Operation Division are for the purchase of treated Lake Michigan water from the City of Highland Park and the treatment of sanitary sewage by the Lake County Public Works Department.

Significant Goals/Objectives

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

Major Budget Changes

- *Overtime Wages*: Account #02-02-60-2000 is estimated to be under budget by approximately $14,000. As a result of anticipated budget challenges, Staff has reduced overtime significantly only focusing on emergency overtime opportunities.

- *Cont Svc*-Valve Turning: Account #02-02-61-9117 is estimated to be under budget by approximately $12,400 as a result of the valve turning program not being performed in 2020.

- *Highland Park Water Purchase*: The cost to purchase water from City of Highland Park will remain unchanged for Fiscal Year 2021. The rate will be stable at $2.755 per 100 cubic feet of water effective January 1, 2021.
- *Lake County Sanitary Sewer Charge*: The Village received notice from Lake County the sanitary sewer charge will increase % beginning January 1, 2021. The county charge 4.2will increase from $4.25 per 1,000 gallons to $4.43 per 1,000 gallons to be effective with consumption on December 1, 2020.
- *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 to address increased Village cost in providing water and sewer service to Lincolnshire accounts.

Capital Projects

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

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Fund	Operations	02-02

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	548,324	510,397	565,200	591,180	**513,900**
Contractual Services	2,950,897	3,024,936	3,581,230	3,306,180	**3,393,500**
Commodities	41,277	38,210	27,950	27,950	**29,450**
Other Charges	5,356	8,360	34,550	36,305	**45,030**
Transfers	32,694	40,142	50,910	50,910	**49,020**
TOTAL	$ 3,578,548	$ 3,622,045	$4,259,840	$ 4,012,525	**$ 4,030,900**

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Maintain valves					
% of water valves exercised	25%	25%	25%	0%	25%
Utility concerns					
Appointments	337	316	355	322	300
Maintain fire hydrants					
Fire hydrants repaired or replaced	25	25	20	20	20
Maintain sanitary sewer system					
% cleaned/televised (10 yr cycle)	10%	10%	10%	10%	10%
Sanitary sewer lining installed (feet)	3,935	3,900	3,339	3,412	3,900
Maintain water delivery					
Watermain breaks	11	9	10	14	10

Staffing (Full Time Equivalents)

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
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
Total	5.25	5.25	5.25	5.25	5.25

PROGRAM DETAIL

Water & Sanitary Sewer Fund	Operations	02-02

Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION		Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
PERSONNEL EXPENSES						
02-02-60-1000	Regular Salaries	419,892	396,484	428,000	474,000	**400,400**
02-02-60-1500	Part Time Wages	-	-	-	-	**-**
02-02-60-2000	Overtime Salaries	26,941	24,002	30,000	14,000	**20,000**
02-02-70-9101	IMRF Contribution	63,926	58,406	72,200	65,840	**61,340**
02-02-70-9200	FICA Expense	37,565	31,505	35,000	37,340	**32,160**
		$ 548,324	$ 510,397	$ 565,200	$ 591,180	**$ 513,900**
CONTRACTUAL SERVICES						
02-02-61-3006	Eq Maint- Emerg. Air Packs	195	221	500	500	**500**
02-02-61-3007	Eq Maint- Rep. Resvoir/Lift St	38,533	-	35,000	35,000	**42,000**
02-02-61-4009	Prof Svcs - Miscellaneous	4,410	5,453	39,000	39,000	**18,000**
02-02-61-8000	Gas Utilities	5,086	3,334	4,000	4,000	**4,000**
02-02-61-8500	Electric Utilities	91,462	61,894	80,000	80,000	**80,000**
02-02-61-9013	Contract Svc- Emerg Rep & Rest	114,373	90,720	68,000	70,210	**72,000**
02-02-61-9024	Contract Svc- Water Testing	2,538	2,586	4,100	2,600	**2,600**
02-02-61-9026	Contract Svc- Inst. Calib.	-	7,554	400	2,500	**2,500**
02-02-61-9028	Contract Svc- JULIE	4,216	3,947	4,000	4,000	**4,000**
02-02-61-9030	Contract Svc- Large Metr Test	2,602	3,778	3,500	3,500	**3,500**
02-02-61-9102	Infrastructure Painting	8,450	-	11,500	13,540	**16,000**
02-02-61-9103	Lift Station/ Pump Maint	1,860	2,115	2,300	2,300	**5,500**
02-02-61-9104	Root Cutting & Televising	37,842	45,139	57,000	46,550	**57,000**
02-02-61-9105	Sanitary Sewer Emerg Repairs	4,702	4,641	20,000	5,000	**10,000**
02-02-61-9106	SCADA System Maint	7,399	1,107	8,400	18,570	**26,000**
02-02-61-9107	Valve Repair/ Replace	1,935	26,488	20,000	20,000	**20,000**
02-02-61-9108	Valve Maint. - Reservior	3,150	3,150	4,000	4,600	**5,000**
02-02-61-9110	Remote Read Center Maint	780	15,989	3,530	3,530	**3,530**
02-02-61-9117	Contract Svc- Valve Turning	12,692	-	12,400	-	**12,000**
02-02-61-9500	Water Purchase	1,248,097	1,386,713	1,749,800	1,513,100	**1,515,000**
02-02-61-9600	Sanitary Sewer Charge	1,352,791	1,352,323	1,446,000	1,425,250	**1,468,000**
02-02-61-9700	Sewer Transmission Fee	7,784	7,784	7,800	12,430	**26,370**
		$ 2,950,897	$ 3,024,936	$3,581,230	$ 3,306,180	**$ 3,393,500**

PROGRAM DETAIL

Water & Sanitary Sewer Fund	Operations	02-02

Expenditure Detail (page 2 of 2)

COMMODITIES	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
02-02-62-3034 Maint Mat- Safety Supplies	67	-	500	500	**500**
02-02-62-3050 Maint Mat- Chlorine/Comp Gas &	1,889	1,214	2,000	2,000	**1,000**
02-02-62-3053 Maint Mat- Gravel	5,483	3,861	3,000	3,000	**3,000**
02-02-62-3057 Maint Mat- JULIE Marking	678	847	1,200	1,200	**1,200**
02-02-62-3059 Maint Mat- Meter Pit Repair Part	355	179	1,000	1,000	**3,500**
02-02-62-3060 Maint Mat- Misc, Hardware, Pain	2,707	2,676	2,000	2,000	**2,000**
02-02-62-3062 Maint Mat- Repair Clamps & Fitti	6,983	2,572	4,000	4,000	**4,000**
02-02-62-3064 Maint Mat- Valve Keys and Small Tools		150	500	500	**500**
02-02-62-3065 Maint Mat- Valve Repair	737	982	750	750	**750**
02-02-62-3068 Maint Mat- Hydrant Parts & Acc	3,793	2,765	3,000	3,000	**3,000**
02-02-62-3600 Water Meters	18,585	22,964	10,000	10,000	**10,000**
	$ 41,277	$ 38,210	$ 27,950	$ 27,950	**$ 29,450**
OTHER CHARGES					
02-02-63-1000 Memberships	1,192	1,242	800	800	**1,330**
02-02-63-3000 Professional Development	386	1,163	550	500	**2,000**
02-02-63-6000 Uniforms	2,620	2,826	4,000	4,000	**4,000**
02-02-63-8600 Minor Equipment	70	1,504	1,200	3,505	**6,700**
02-02-63-9000 Business Expenses	1,088	1,131	1,000	500	**1,000**
02-02-81-5003 Hydrant Replacement	-	494	27,000	27,000	**30,000**
	$ 5,356	$ 8,360	$ 34,550	$ 36,305	**$ 45,030**
TRANSFERS					
02-02-96-1200 Transfer Out- VMF	32,694	40,142	50,910	50,910	**49,020**
	$ 32,694	$ 40,142	$ 50,910	$ 50,910	**$ 49,020**
TOTAL DISBURSEMENTS	$ 3,578,548	$ 3,622,045	$4,259,840	$ 4,012,525	**$ 4,030,900**

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Improvement Fund	Capital Projects	07-01

Function

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

Significant Goals / Objectives

- Implement Sanitary Sewer Rehabilitation Program: Rehabilitate 4,000 feet of Sanitary Sewer main for 2021.
- Construction of the Riverwoods South Crosstown Watermain Improvement Project.
- Construction of Riverwoods North Crosstown Watermain Improvement Project.
- Review Options and Impacts of Capital Improvement Financing.

Major Budget Changes

- ***Riverwoods S Watermain Replac Const***: Account #07-01-81-5036 is estimated to be under budget by approximately $2,200,000. The decision was made by Staff and the Village Board to defer this project to 2021.
- ***Riverwoods S Watermain Replac Const Eng***: Account #07-01-81-5037 is estimated to be under budget by approximately $80,000. The decision was made by Staff and the Village Board to defer this project to 2021, therefore a majority of the engineering related to this project was not executed on in 2020.
- ***Miscellaneous Repairs***: Account #07-01-82-5010 is estimated to be under budget by approximately $57,000. This estimate was based on the number of emergency repairs required to date.

Capital Projects

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

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	-	-	-	-	**-**
Contractual Services	-	-	-	-	**-**
Commodities	-	-	-	-	**-**
Other Charges	-	-	-	-	**-**
Capital Outlay	223,410	103,836	3,138,000	735,666	**4,571,000**
TOTAL	$ 223,410	$ 103,836	$3,138,000	$ 735,666	**$ 4,571,000**

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Improvement Fund	Capital Projects	07-01

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Equivalent Dwelling Unit (EDU) Connections	330	49	19	65	60

Staffing (Full Time Equivalents)

- No staff is funded through this account

PROGRAM DETAIL

Water & Sanitary Sewer Improvement Fund	Capital Projects	07-01

Revenue Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
LICENSES & FEES					
07-00-75-4186 Connection Fees	-	296,257	200,000	302,000	**50,000**
	$ -	$ 296,257	$ 200,000	$ 302,000	**$ 50,000**
MISCELLANEOUS REVENUE					
07-00-85-4335 Miscellaneous Grants	-	-	-	-	**-**
07-00-90-4430 Other Income	-	-	-	-	**-**
	$ -	$ -	$ -	$ -	**$ -**
OTHER INCOME					
07-00-95-4510 Interest Income	5,659	6,695	7,000	1,950	**1,900**
	$ 5,659	$ 6,695	$ 7,000	$ 1,950	**$ 1,900**
TRANSFERS					
07-00-98-0126 Transfer In- General Fund	600,000	750,000	2,532,250	30,550	**4,079,470**
07-00-98-0200 Transfer In- WS Oper Fund	407,795	801,095	408,460	591,020	**914,750**
	$ 1,007,795	$ 1,551,095	$2,940,710	$ 621,570	**$ 4,994,220**
TOTAL REVENUES	$ 1,013,454	$ 1,854,047	$3,147,710	$ 925,520	**$ 5,046,120**
USE OF RESERVES	$ -	$ -	$ -	$ -	**$ -**
FUNDS AVAILABLE	$ 1,013,454	$ 1,854,047	$3,147,710	$ 925,520	**$ 5,046,120**

PROGRAM DETAIL

Water & Sanitary Sewer Improvement Fund	Capital Projects	07-01

Expenditure Detail

DISBURSEMENTS

ACCT	DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
CAPITAL OUTLAY						
07-01-61-4502	Prof Svc- Corrosion Survey Transmission			10,500	8,300	**-**
07-01-61-4503	Prof Serv Eng- Alt Wat Source &	29,745		-	-	**-**
07-01-61-9122	Cont Serv- Reservoir Clean & Inspect- Eastside and Westside				-	**-**
07-01-81-3006	SCADA System Replacement				206,000	**-**
07-01-81-5028	Westminster Water Main Replace Const. Eng.		2,396	-	-	**-**
07-01-81-5029	Westminster Water Main Replace	20,000		-	-	**-**
07-01-81-5030	Crosstown Water Main Design &	3,875		-	-	**-**
07-01-81-5033	Riverwoods S. Water Main Replace Design & Bid			-	20,000	**-**
07-01-81-5036	Riverwoods S. Water Main Replacement Construction			2,300,000	2,900	**2,300,000**
07-01-81-5037	Riverwoods S. Water Main Replacement Const. Eng.			100,000	21,220	**100,000**
07-01-81-5038	Riverwoods N. Water Main Replacement - Design & Bid			100,000	52,000	**25,000**
07-01-81-5039	Riverwoods N Water Main Replace Construction				-	**1,580,000**
07-01-81-5040	Riverwoods N. Water Main Replace Constr. Eng.				-	**90,000**
07-01-81-5041	Variable Speed Motor Drive - Replacement				-	**26,000**
07-01-81-5042	Whitmore Water Main loop Design & Bid				-	**70,000**
07-01-81-5050	WSR Water Quality Improvements			160,000	25,000	**-**
07-01-81-5051	ESR Internal Bypass Piping				-	**-**
07-01-81-9002	Hydraulic Water Modeling (Software and Calibration)			100,000	90,000	**20,000**
07-01-82-5010	Miscellaneous Repairs	76,176	9,850	157,500	100,000	**150,000**
07-01-82-5101	Eng. Svcs. Sanitary Rehab.	93,614	91,590	105,000	105,000	**105,000**
07-01-82-5102	Sanitary Sewer Lining Repairs	-	-	105,000	105,246	**105,000**
		$ 223,410	$ 103,836	$3,138,000	$ 735,666	**$ 4,571,000**
TOTAL DISBURSEMENTS		$ 223,410	$ 103,836	$3,138,000	$ 735,666	**$ 4,571,000**

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OTHER FUNDS

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VILLAGE OF
LINCOLNSHIRE

OTHER FUNDS

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

The funds outlined in this section are:

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

PROGRAM ACTIVITY SUMMARY

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

Function

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

Significant Goals / Objectives

- Resurface the following streets:
  - Marriot Drive (east and west)
  - Cedar lane
  - Elmwood Lane
  - Hickory Lane
  - Oakwood Lane

Major Budget Changes

- None

Capital Projects

- For capital projects, please see Capital Improvement Fund pages

Fund Balance Projections:

- As of 1/1/2021 (estimated) $601,560
- Projected 12/31/2021 (estimated) $437,080

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	-	-	-	-	**-**
Contractual Services	-	-	-	-	**-**
Commodities	-	-	-	-	**-**
Other Charges	-	-	-	-	**-**
Capital Outlay	175,000	175,000	-	-	**600,000**
TOTAL	$ 175,000	$ 175,000	$ -	$ -	**$ 600,000**

PROGRAM ACTIVITY SUMMARY

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

Performance Indicators

- MFT Performance Indicators are found in Public Works - Streets & Storm Water (01-21)

Staffing (Full Time Equivalents)

- No staff is funded through this account.

Revenue Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
ALLOTMENTS, GRANTS & REIMBURSEMENTS					
03-00-85-4330 Allotments	197,612	240,548	184,000	270,000	**275,000**
03-00-85-4335 Misc Grants	-	-	-	159,820	**159,820**
	$ 197,612	$ 240,548	$ 184,000	$ 429,820	**$ 434,820**
OTHER INCOME					
03-00-95-4510 Interest Income	453	1,029	1,000	680	**700**
	$ 453	$ 1,029	$ 1,000	$ 680	**$ 700**
TOTAL REVENUE	$ 198,065	$ 241,577	$ 185,000	$ 430,500	**$ 435,520**
USE OF RESERVES	$ -	$ -	$ -	$ -	**$ 164,480**
FUNDS AVAILABLE	$ 198,065	$ 241,577	$ 185,000	$ 430,500	**$ 600,000**

Expenditure Detail

CAPITAL OUTLAY	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
03-01-88-5009 Infra- Road Resurfacing	175,000	175,000	-	-	**600,000**
03-01-88-5010 Infra- Rebuild Illinois Projects	-	-	-	-	**-**
	$ 175,000	$ 175,000	$ -	$ -	**$ 600,000**
TOTAL DISBURSEMENTS	$ 175,000	$ 175,000	$ -	$ -	**$ 600,000**

PROGRAM ACTIVITY SUMMARY

Police Pension Fund	Finance	05-01

Function

The Lincolnshire Police Pension Fund (LPPF), 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.
- 2021 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
- On December 18, 2019 Illinois Gov. J.B. Pritzker signed Pension Consolidation into law (PA 101-0610). The law created the Police Officers' Pension Investment Fund (POPIF) transition board of trustees tasked with outlining a plan to execute the transfer of investment authority from the municipal pension funds to POPIF.
- With the change in law, LPPF trustees are required to complete four hours of transition training in preparation of the transfer.

Major Budget Changes

- Employer contributions to the pension fund will be expended from the Police Department-Police Pension line item funded by 2020 Property Taxes (payable in FY 2021)
- On December 18, 2019, state lawmakers approved improved pension benefits for Tier 2 pension participants. Lawmakers justified the changes by pointing to potential violations of a provision of federal law known as "safe harbor." The Internal Revenue Code requires state and local government employees to either receive Social Security or be part of a retirement system that is at least as generous. Three changes intended to bring Tier 2 benefits in line with safe harbor restrictions include expand survivor benefits, increase pensionable salary cap, and increase final average salary, which serves as the basis for calculating retiree benefits. Foster & Foster Actuaries prepared two calculations related to the new benefits. The LPPF funded ratio dropped from 78.0% to 77.8% resulting in a $37,828 increase to the annual Village contribution.

Capital Projects

- None

PROGRAM ACTIVITY SUMMARY

Police Pension Fund	Finance	05-01

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	-	-	-	-	**-**
Contractual Services	96,789	94,074	95,800	97,940	**103,900**
Commodities	-	-	-	-	**-**
Other Charges	1,253,922	1,431,686	1,607,000	2,169,130	**2,299,640**
TOTAL	$ 1,350,711	$ 1,525,760	$ 1,702,800	$2,267,070	**$ 2,403,540**

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Unfunded Liability EAN**	5,335,420	6,843,600	6,600,000	6,749,042	6,600,000
Funded %- EAN**	80.7%	76.9%	78.5%	77.8%	78.5%
Funded %- PUC**	84.9%	81.0%	83.0%	81.0%	82.0%
(actuarial asset) 12/31	3.3%	5.6%	6.5%	***6.5%***	6.5%
(market value) 12/31	-6.5%	18.3%	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

Effective 2014 & 2019 reported figures based on new assumptions

Participants actual	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Active members	21	24	24	25	25
Normal retirees	14	15	15	15	16
Beneficiaries	1	1	1	1	1
Disabled retirees	3	2	5	2	3
Terminated/ separated	3	4	4	2	2
Total	42	46	49	45	47

Participants	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Police tier 1 participants	15	16	14	15	15
Police tier 2 participants	6	8	10	10	10
Total	21	24	24	25	25

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, actuarial assumptions, and considers the impact to tax payers before determining the contribution. The 2020 projected income is based on the Police Pension Board's 2019 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 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
TAXES					
05-00-70-4070 Property Tax	-	-	959,500	959,500	**1,078,130**
	$ -	$ -	$ 959,500	$ 959,500	**$ 1,078,130**
MISCELLANEOUS REVENUE					
05-00-90-4423 Employer Contributions	850,296	852,925	-	-	**-**
05-00-90-4425 Employee Contributions	205,423	234,115	249,300	260,200	**280,000**
05-00-90-4430 Other Income	10,078	-	5,000	8,370	**5,000**
	$ 1,065,797	$ 1,087,040	$ 254,300	$ 268,570	**$ 285,000**
OTHER INCOME					
05-00-95-4510 Investment Income	(1,409,623)	3,893,841	489,000	489,000	**1,040,410**
	$ (1,409,623)	$ 3,893,841	$ 489,000	$ 489,000	**$ 1,040,410**
TOTAL REVENUE	$ (343,826)	$ 4,980,881	$ 1,702,800	$1,717,070	**$ 2,403,540**

PROGRAM DETAIL

Police Pension Fund	Finance	05-01

Expenditure Detail

CONTRACTUAL SERVICES	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
05-01-61-4001 Prof Serv- Actuary	4,000	3,500	3,500	3,500	**3,500**
05-01-61-4005 Prof Serv- Bookeeping	9,265	9,510	11,000	9,900	**10,100**
05-01-61-4007 Prof Serv- IDOI	4,075	4,203	5,000	4,200	**5,000**
05-01-61-4013 Prof Serv- Legal Fees	3,644	2,169	4,000	3,500	**3,500**
05-01-61-4017 Prof Serv- Medical Exams	2,804	2,079	2,800	310	**1,000**
05-01-61-4030 Contract Svc- Banking charges	-	-	-	-	**-**
05-01-61-4031 Contract Svc- Invst Adv & Misc	70,034	69,582	66,000	73,000	**77,000**
05-01-61-4032 Contract Svc- Fiduciary Ins	2,967	3,031	3,500	3,530	**3,800**
	$ 96,789	$ 94,074	$ 95,800	$ 97,940	**$ 103,900**
OTHER CHARGES					
05-01-63-1000 Memberships- IPPFA	795	795	1,000	800	**1,000**
05-01-63-3000 Professional Development	5,013	4,154	6,000	2,500	**5,000**
	$ 5,808	$ 4,949	$ 7,000	$ 3,300	**$ 6,000**
PENSION BENEFITS					
05-01-70-9510 Retirement & Reserves	1,195,747	1,274,049	1,400,000	1,965,830	**2,143,640**
05-01-70-9530 Refund / Transfer Contributions	52,367	152,688	200,000	200,000	**150,000**
	$ 1,248,114	$ 1,426,737	$ 1,600,000	$2,165,830	**$ 2,293,640**
TOTAL DISBURSEMENTS	$ 1,350,711	$ 1,525,760	$ 1,702,800	$2,267,070	**$ 2,403,540**

PROGRAM ACTIVITY SUMMARY

Fraud, Drug, and Alcohol Enforcement Fund	Police	11-05

Function

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

Significant Goals / Objectives

- The expense budget is based on cash reserves on hand at the start of the fiscal year.
    - 1/1/2021 estimated Fund Balance assumes $50,000 vehicle purchase is paid and delivered by 12/31/2020.
- 2021 anticipates final closure to a 2016 court case- Ernest Jenkins vs Village of Lincolnshire Police. Presently, Lincolnshire is in possession of $230,000 fraud evidence. The anticipated final steps include the court's denial to Jenkin's final appeal, judgement authorizing the allocation of $115,000 to the attorney general and $115,000 to Village of Lincolnshire.

Major Budget Changes

- None

Capital Projects

- None

Fund Balance Projections:

- As of 1/1/2021 (estimated) $16,387
    - Fraud -$2,750
    - Alcohol $17,828
    - Drug $ 1,306
- Projected 12/31/2021 (estimated) $112,253
    - Fraud $112,253
    - Alcohol $0
    - Drug $0

PROGRAM DETAIL

Fraud, Drug, and Alcohol Enforcement Fund	Police	11-05

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	-	-	-	-	**-**
Contractual Services	-	-	-	-	**-**
Commodities	-	-	-	-	**-**
Other Charges	6,214	6,417	11,990	80	**19,140**
Transfers	-	-	50,000	-	**50,000**
TOTAL	$ 6,214	$ 6,417	$ 61,990	$ 80	**$ 69,140**

Performance Indicators

- Not Applicable

Staffing (Full Time Equivalents)

- No staff is funded through this account

PROGRAM DETAIL

Fraud, Drug, and Alcohol Enforcement Fund	Police	11-05

Revenue Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
OTHER INCOME					
11-00-80-4281 Fraud Forfeiture Revenue	-	-	-	-	**115,000**
11-00-80-4283 Alcohol Enforce Rev.	8,000	7,851	-	3,140	**-**
11-00-80-4285 Drug Forfeiture Revenue	751	1,391	-	-	**-**
	$ 8,751	$ 9,242	$ -	$ 3,140	**$ 115,000**
TOTAL REVENUE	$ 8,751	$ 9,242	$ -	$ 3,140	**$ 115,000**
USE OF RESERVES	$ -	$ -	$ 61,990	$ 46,940	**$ -**
FUNDS AVAILABLE	$ 8,751	$ 9,242	$ 61,990	$ 50,080	**$ 115,000**

Expenditure Detail

OTHER CHARGES	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
11-05-63-8100 Fraud Forfeiture Exp	2,746	4,530	-	-	**-**
11-05-63-8300 Alcohol Enforcement Exp.	-	-	11,800	-	**17,830**
11-05-63-8301 Vehicle	-	-	-	-	**-**
11-05-63-8500 Drug Forfeiture Exp	3,468	1,887	190	80	**1,310**
	$ 6,214	$ 6,417	$ 11,990	$ 80	**$ 19,140**
TRANSFERS					
11-05-96-5100 Transfer Out- Gen Cap	-	-	50,000	-	**50,000**
TOTAL DISBURSEMENTS	$ 6,214	$ 6,417	$ 61,990	$ 80	**$ 69,140**

PROGRAM ACTIVITY SUMMARY

Vehicle Maintenance Fund	Public Works	12-01

Function

The Public Works Vehicle Maintenance Division is responsible for maintenance of 39 Village-owned vehicles and trucks. Additionally, this division is also responsible for maintaining over several pieces of equipment such as pumps, saws and tanks as well as seven stand-by generators which supply emergency power to the water reservoirs and sanitary sewer lift stations.

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

Significant Goals/Objectives

- Research the costs associated with moving to an off-site gas card system for fuel which would be available 24 hours per day in lieu of managing an underground storage fuel station. Such a change would result in elimination of Village-owned underground fuel tanks.
- 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.

PROGRAM ACTIVITY SUMMARY

Vehicle Maintenance Fund	Public Works	12-01

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	186,560	197,019	203,100	193,830	**203,920**
Contractual Services	136,049	171,904	162,400	146,319	**162,220**
Commodities	119,375	129,951	134,800	129,800	**114,800**
Other Charges	9,655	6,678	8,750	5,970	**9,250**
Transfers	-	-	-	-	**-**
TOTAL	$ 451,639	$ 505,552	$ 509,050	$ 475,919	**$ 490,190**

Performance Indicators

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Maintain fleet vehicles					
% of vehicles maintained per Village preventative maintenance	100%	100%	100%	100%	100%
Fleet work orders	337	214	330	300	350
Cost per police squad	$ 1,093	$ 812	$ 1,100	$ 868	$ 900

Staffing (Full Time Equivalents)

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Fleet Foreman	1.00	1.00	1.00	1.00	1.00
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

Vehicle Maintenance Fund	Public Works	12-01

Revenue Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
TRANSFERS					
12-00-98-0100 Transfer In: General Fund	294,106	361,283	458,150	458,150	**441,170**
12-00-98-0202 Transfer In: WS Oper Fund	32,694	40,142	50,900	50,900	**49,020**
	$ 326,800	$ 401,425	$ 509,050	$ 509,050	**$ 490,190**
TOTAL REVENUE	$ 326,800	$ 401,425	$ 509,050	$ 509,050	**$ 490,190**
USE OF RESERVES	$ -	$ 107,625	$ -	$ -	**$ -**
FUNDS AVAILABLE	$ 326,800	$ 509,050	$ 509,050	$ 509,050	**$ 490,190**

Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
PERSONNEL EXPENSES					
12-01-60-1000 Regular Salaries	140,350	150,696	154,500	155,000	**155,000**
12-01-60-2000 Overtime Salaries	12,097	11,694	10,000	5,000	**10,000**
12-01-70-9101 IMRF Contribution	22,898	21,735	26,000	21,590	**25,530**
12-01-70-9200 FICA Expense	11,215	12,894	12,600	12,240	**13,390**
	$ 186,560	$ 197,019	$ 203,100	$ 193,830	**$ 203,920**
CONTRACTUAL SERVICES					
12-01-61-3000 Equipment Maintenance	1,852	4,736	3,000	4,199	**3,000**
12-01-61-3701 Veh Maint- Truck Rehab	19,863	20,121	20,000	20,000	**20,000**
12-01-61-8701 Medical Premiums- Health	25,753	41,855	44,600	44,600	**47,700**
12-01-61-8702 Medical Premiums- Dental	2,723	3,444	3,500	3,500	**3,200**
12-01-61-8703 Medical Premiums- Life	556	563	600	600	**600**
12-01-61-8800 Property/Liability Ins	8,635	7,503	7,770	8,150	**8,350**
12-01-61-8801 Workers Comp	8,865	9,518	9,430	10,470	**10,870**
12-01-61-9005 Cont Svc- Car Wash	928	-	-	-	**-**
12-01-61-9014 Cont Svc- Equip Rental	2,762	1,968	2,500	2,000	**2,500**
12-01-61-9020 Cont Svc- Dealer Repairs	23,006	27,406	25,000	13,000	**20,000**
12-01-61-9021 Cont Svc- Fuel Tank Maint.	11,788	10,968	15,000	6,000	**7,500**
12-01-61-9025 Cont Svc- Inspect & Testing	1,846	1,841	2,000	2,000	**2,000**
12-01-61-9043 Cont Svc- Parts Cleaning	1,170	1,560	1,500	1,500	**1,500**
12-01-61-9071 Cont Svc- Veh Incident Rep & D	5,038	23,736	7,500	7,500	**15,000**
12-01-61-9101 Cont Svc - Generator Maint & Re	21,264	16,685	20,000	22,800	**20,000**
	$ 136,049	$ 171,904	$ 162,400	$ 146,319	**$ 162,220**
COMMODITIES					
12-01-62-3034 Maint Mat- Safety Supplies	490	447	500	500	**500**
12-01-62-3066 Maint Mat- Cleaning Suppliies	1,300	1,298	1,300	1,300	**1,300**
12-01-62-3067 Maint Mat- Shop Supplies	3,500	3,494	3,500	3,500	**3,500**
12-01-62-3070 Maint Mat- Plow Cutting Edges	3,980	4,028	5,000	5,000	**5,000**
12-01-62-5002 Gas	45,173	49,970	50,000	50,000	**41,000**
12-01-62-5003 Diesel	18,747	20,829	20,000	15,000	**14,000**
12-01-62-5004 Oil & Antifreeze	2,999	2,918	3,000	3,000	**3,000**
12-01-62-5005 Commodities/ Consumables	4,869	1,501	1,500	1,500	**1,500**
12-01-62-5006 Parts	1,496	32,969	35,000	35,000	**35,000**
12-01-62-5007 Tires	36,821	12,497	15,000	15,000	**10,000**
	$ 119,375	$ 129,951	$ 134,800	$ 129,800	**$ 114,800**

PROGRAM DETAIL

Vehicle Maintenance Fund	Public Works	12-01

Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
OTHER CHARGES					
12-01-63-1000 Memberships	30	250	250	250	**250**
12-01-63-3000 Professional Development	4,263	2,142	4,000	750	**4,000**
12-01-63-4000 Publications	3,680	2,426	2,000	2,470	**2,500**
12-01-63-6000 Uniforms	1,682	1,860	2,500	2,500	**2,500**
	$ 9,655	$ 6,678	$ 8,750	$ 5,970	**$ 9,250**
TRANSFERS					
	-	-	-	-	**-**
	$ -	$ -	$ -	$ -	**$ -**
TOTAL DISBURSEMENTS	$ 451,639	$ 505,552	$ 509,050	$ 475,919	**$ 490,190**

PROGRAM ACTIVITY SUMMARY

Park Development Fund	Public Works	18-01

Function

The Park Development Fund is a special revenue fund of the Village. This fund accounts for receipt of park donations from developers. Village Code requires all developers make a donation of park land to accommodate residents of new development. Village Code allows the Village to accept cash payments in lieu of land when: the amount of land required from the developer is too small for a meaningful park, there are adequate park facilities in the area, or for other reasons the Village Board may find appropriate. Revenue from this fund is used to pay for improvement and maintenance projects in the Village's various parks/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 2021 totaling: $160,900. The receipts are developer donations for the Manors of Whytegate and Lincolnshire Trails subdivisions.
- The Park Development budget reflects a transfer in the amount of $320,000 to the General Capital Fund to cover the cost of various park projects in 2021

Capital Projects

- See General Capital Improvement Fund pages.

Fund Balance Projections:

- 01/01/2021: (estimate) $1,782,242
- 12/31/2021: (estimate) $1,714,342

PROGRAM ACTIVITY SUMMARY

Park Development Fund	Public Works	18-01

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	-	-	-	-	**-**
Contractual Services	-	-	-	-	**-**
Commodities	-	-	-	-	**-**
Other Charges	588,769	51,534	-	-	**-**
Transfers	-	157,935	1,044,000	1,161,500	**519,000**
TOTAL	$ 588,769	$ 209,469	$ 1,044,000	$1,161,500	**$ 519,000**

Performance Indicators

- Not Applicable

Staffing (Full Time Equivalents)

- No staff is funded through this account

PROGRAM DETAIL

Park Development Fund	Public Works	18-01

Revenue Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
OTHER INCOME					
18-00-85-4315 Park Grants	-	-	-	-	**-**
18-00-90-4420 Park Donations	1,168,032	776,797	172,670	224,000	**160,900**
18-00-90-4430 Other Income	240	-	-	-	**-**
18-00-95-4510 Interest Income	7,383	7,494	5,500	1,250	**1,200**
	$ 1,175,655	$ 784,291	$ 178,170	$ 225,250	**$ 162,100**
TOTAL REVENUE	$ 1,175,655	$ 784,291	$ 178,170	$ 225,250	**$ 162,100**
USE OF RESERVES	$ -	$ -	$ 865,830	$ 936,250	**$ 356,900**
FUNDS AVAILABLE	$ 1,175,655	$ 784,291	$ 1,044,000	$1,161,500	**$ 519,000**

Expenditure Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
OTHER CHARGES					
18-01-86-1104 Balzer Park- Tennis Court Replac	66,127	-	-	-	**-**
18-01-86-4420 North Park Athletic Field Relampi	29,351	-	-	-	**-**
18-01-86-9901 Misc Park Improvements	233,728	51,534	-	-	**-**
18-01-86-9902 Rt. 22 Ped Bridge Improvements	259,563	-	-	-	**-**
	$ 588,769	$ 51,534	$ -	$ -	**$ -**
TRANSFERS					
18-01-96-5100 Transfer Out: General Cap	-	157,935	1,044,000	1,161,500	**519,000**
	$ -	$ 157,935	$ 1,044,000	$1,161,500	**$ 519,000**
TOTAL DISBURSEMENTS	$ 588,769	$ 209,469	$ 1,044,000	$1,161,500	**$ 519,000**

PROGRAM ACTIVITY SUMMARY

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

Function

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

Significant Goals / Objectives

- Continue to provide administrative support to paying agent.
- Levy applicable property tax.
- Pay debt service.
- Review rate of return related to reserve funds (presently Natixis)

Major Budget Changes

- None

Capital Projects

- None

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
Personnel Expenses	-	-	-	-	**-**
Contractual Services	7,386	11,170	16,620	7,000	**18,000**
Commodities	-	-	-	-	**-**
Other Charges	-	-	-	-	**-**
Capital Outlay	1,149,912	1,147,813	1,164,070	1,159,690	**1,163,750**
TOTAL	$ 1,157,298	$ 1,158,983	$ 1,180,690	$1,166,690	**$ 1,181,750**

PROGRAM ACTIVITY SUMMARY

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

Performance Indicators

- Not Applicable

Staffing (Full Time Equivalents)

- No staff is funded through this account

Revenue Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
TAXES					
20-00-70-4070 Property Tax	1,162,383	1,164,063	1,159,690	1,159,690	**1,163,750**
	$ 1,162,383	$ 1,164,063	$ 1,159,690	$1,159,690	**$ 1,163,750**
OTHER INCOME					
20-00-90-4430 Other Income	-	-	-	-	**-**
20-00-95-4510 Interest Income	21,496	22,016	21,000	18,800	**18,000**
	$ 21,496	$ 22,016	$ 21,000	$ 18,800	**$ 18,000**
TOTAL REVENUE	$ 1,183,879	$ 1,186,079	$ 1,180,690	$1,178,490	**$ 1,181,750**
USE OF RESERVES	$ -	$ -	$ -	$ -	**$ -**
FUNDS AVAILABLE	$ 1,183,879	$ 1,186,079	$ 1,180,690	$1,178,490	**$ 1,181,750**

Expenditure Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
CONTRACTUAL SERVICES					
20-01-61-4000 Professional Services	7,386	11,170	16,620	7,000	**18,000**
	$ 7,386	$ 11,170	$ 16,620	$ 7,000	**$ 18,000**
CAPITAL OUTLAY					
20-01-64-7100 Bond Payment	1,149,912	1,147,813	1,164,070	1,159,690	**1,163,750**
	$ 1,149,912	$ 1,147,813	$ 1,164,070	$1,159,690	**$ 1,163,750**
TOTAL DISBURSEMENTS	$ 1,157,298	$ 1,158,983	$ 1,180,690	$1,166,690	**$ 1,181,750**

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CAPITAL IMPROVEMENT PROGRAM

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VILLAGE OF
LINCOLNSHIRE

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 that reflect a surface rating of fair or worse, based on the information obtained during the pavement condition survey will be added to the 10 Year Capital Plan.

Roadways will be resurfaced every 15-20 years, with approximately 2 miles of road being resurfaced each year. See attached June 9, 2020 Baxter & Woodman Lincolnshire Future Road Memorandum for more details and supporting information pertaining to the Village's road preservation program.

Preservation Methods Utilized:

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

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

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

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

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

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

FLEET REPLACEMENT

Vehicles, Machines, Trailered Equipment, and Small Equipment

Staff maintains a comprehensive list of all Village owned vehicles, machines, trailered equipment, and small equipment. Their purchase date, specifications, expected service life, etc. are logged into a database after purchase. This database 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.

Police Squad Cars: All Police Squad Cars are on our replacement schedule no earlier than the expiration of the five (5) year factory warranty. After the warranty expires, each vehicle will be analyzed and if necessary, replaced or moved to an outlying year for replacement. The Public Works Fleet Department will include Maintenance and repair costs, down time, miles, hours, and physical appearance in the process of determining which year the vehicle should be considered again for replacement. When the outlying year is reached, Public Works Fleet Department will then re-analyze the vehicle and either decide to replace or move to an outlying year again. Staff will also determine if the vehicle is fit for other duties in the Police Department such Stevenson High School vehicles. Transfer to Public Works for Administrative use will then be considered if determined that the vehicle is no longer fit for Police use.

Public Works Trucks: Public Works has several different classes of trucks that each have their respective replacement schedule. Large Dump Trucks are to be considered for replacement at 15 years, 45,000 miles, or 6,000 hours. Small Dump Trucks at 120 months, 50,000 miles, or 5,000 hours. Pickup and Utility Body Trucks at 120 months, 75,000 miles, or 3,500 hours. Each vehicle will be evaluated bi-annually at a minimum as part of their regular maintenance program by the Public Works Fleet Department. When the vehicles are due to be replaced in the capital plan, maintenance and repair costs, down time, miles, hours, and physical appearance will all be considered for replacement of the vehicle or, rescheduling for replacement in the future. Past usefulness of the vehicle will also be determined at the time of replacement.

Administrative Cars & SUVs: When a police squad is determined to be not fit for Police duty, the Public Works Fleet Department will consider transferring the vehicle to the Public Works Administrative Fleet. Retired Squads will not automatically be transferred to Public Works. They will be analyzed and compared to the existing Public Works Pool Fleet to determine if they will be an upgrade, downgrade, or lateral replacement. Downgrade and lateral replacements will be sent to auction to keep aftermarket parts transfer costs and labor time down as well as cleaning and decal striping costs down. The CED SUV will be considered for new vehicle replacement at 96 months or 75,000 miles. This vehicle is not a retired Squad car.
A bi-annual evaluation as part of its maintenance plan will help determine the need for replacement. Maintenance and repair costs, down time, and physical appearance will all be considered by the Public Works Fleet Department at its replacement time. Past usefulness of the vehicle type will also be discussed with staff at the time of replacement.

Public Works Machines and Trailered Equipment: Each piece of trailered equipment or machine has its own replacement schedule. Each unit is different from another and has been determined that they need their own respective schedule for replacement. Each unit will be inspected bi-annually at a minimum during its maintenance program by the Public Works Fleet Department. Maintenance and repair costs, down time, and hours will be considered at the time of

replacement. Past usefulness will also be discussed to see if a replacement is even necessary. Rentals, leasing, and performing work contractually will be considered where necessary.

Public Works Small Equipment: Hand held and wheeled small equipment is typically not a line item for capital replacement. These items are purchased through operating budget line items. These units do not have systems for recording miles or hours. Only maintenance and repair costs and down time can be analyzed for time of replacement by the Public Works Fleet Department. All small equipment is inspected annually. Changing operating line item budgets are discussed between Public Works staff to plan for a more than normal amount of small equipment replacements.

WATER SYSTEM

Water Main Replacement and Distribution System Looping:

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

Operation and Maintenance:

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

Water Storage:

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

Water Supply:

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

SANITARY SYSTEM

Operation and Maintenance:

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

Sanitary Sewer Rehabilitation:

1. Rehabilitate approximately 4,000 feet of sanitary main annually to extend the life of the utility and prevent future sewer replacement projects.
   Rehabilitation shall include excavation and replacement of pipe identified from televising to restore pipe integrity and utilization of Trenchless technologies. The most effective technologies shall be utilized for rehabilitation which may include installation of cured-in-

place piping (CIPP) and pressure grouting of pipe joints, service connections or sewer structures.

STORM WATER SYSTEM

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

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

Storm Sewer Replacement and Maintenance:

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

Operations and Maintenance:

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

Private Property Programs:

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

Drainage Improvements:

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

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

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

Additional Storm Sewer System Goals:

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

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

Establish a prioritization system of upgrading deficient infrastructure.

Program long term needs into existing Capital Improvement Plan.

Detect and eliminate unauthorized discharges to the storm system.

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

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

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

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

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

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

FACILITIES

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

Facility uses will be considered in planning all capital improvements.

Roofs will be evaluated every 10 years for maintenance and repair needs, and recommendations will be appropriated in future years.
Mechanical systems will be evaluated every 5 years, and recommendations will be appropriated in future years.

Exteriors of buildings will be painted every 20 years.

Interiors of buildings will be painted every 20 years.

PARKS AND PATHS

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

Parks:

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

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

Inspect and repair all existing hardscape in Village parks annually.

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

Manage Village owned lands within existing parks.

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

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

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

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

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

Paths:

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

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

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

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

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

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

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

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

Summary of Capital Funds

	1	2	3	4	5	6	7	8	9	10	
Fund	**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**	**Fiscal Year 2030**	**10-Year Total**
Facilities	$797,500	$25,000	$310,000	$130,000	$250,000	$505,000	$655,000	$475,000	$150,000	$305,000	$620,000	$4,222,500
Equipment	$144,500	$207,000	$259,500	$76,000	$134,000	$53,500	$444,000	$137,500	$215,000	$240,000	$78,000	$1,989,000
Furniture & Fixtures	$0	$40,000	$0	$20,000	$0	$0	$172,000	$42,000	$20,000	$20,000	$0	$314,000
Infrastructure-Storm Sewer	$520,000	$1,160,000	$4,550,000	$4,365,000	$7,520,000	$370,000	$2,300,000	$735,000	$220,000	$220,000	$220,000	$22,180,000
Infrastructure-Water	$2,770,500	$4,211,000	$1,246,000	$2,297,000	$1,506,000	$970,000	$867,500	$1,738,500	$1,807,000	$1,200,000	$1,100,000	$19,713,500
Infrastructure-Sanitary	$367,500	$360,000	$378,000	$476,900	$499,245	$437,582	$459,461	$532,434	$688,311	$414,251	$395,589	$5,009,273
Infrastructure-Parks & Paths	$1,484,500	$385,000	$387,000	$420,000	$215,000	$130,000	$1,059,000	$649,000	$437,000	$280,000	$338,000	$5,784,500
Infrastructure-Roadways	$1,392,500	$1,660,500	$1,495,500	$1,335,500	$1,415,500	$1,415,500	$2,058,750	$1,707,500	$1,682,500	$1,850,000	$1,850,000	$17,863,750
Vehicle Replacement	$150,000	$415,000	$485,000	$335,000	$345,000	$265,000	$525,000	$415,000	$415,000	$175,000	$235,000	$3,760,000
Miscellaneous Capital	$0	$2,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,500
Total	**$7,627,000**	**$8,466,000**	**$9,111,000**	**$9,455,400**	**$11,884,745**	**$4,146,582**	**$8,540,711**	**$6,431,934**	**$5,634,811**	**$4,704,251**	**$4,836,589**	**$80,839,023**

Facilities Fund-Capital

Project Location		Acct. #	Project Name	Brief Description	Approved Budget Year End Projection	Approved Budget Fiscal Year 2020	1 Fiscal Year 2021	2 Fiscal Year 2022	3 Fiscal Year 2023	4 Fiscal Year 2024	5 Fiscal Year 2025	6 Fiscal Year 2026	7 Fiscal Year 2027	8 Fiscal Year 2028	9 Fiscal Year 2029	10 Fiscal Year 2030	10 Year Total
Village Hall	51	51-25-61-4504	Facilities Improvement - VH	Route 22 Access Driveway - Engineering/Permitting													**$0**
Village Hall	51	51-25-61-9040	Facilities Improvement - VH	Cont Srv- Painting Exterior Village Hall												$10,000	**$10,000**
PWF	51	51-25-61-9040	Facilities Improvement - PWF	Cont Srv- Painting Interior PW Garage												$15,000	**$15,000**
PWF	51	51-25-61-9040	Facilities Improvement - PWF	Cont Srv- Painting Exterior - Various Areas	$25,000	$25,000										$25,000	**$25,000**
PWF	51	51-25-61-9040	Facilities Improvement - PWF	Cont Srv- Painting Diesel Tank								$10,000					**$10,000**
Village Hall	51	51-25-61-9048	Facilities Improvement - VH	Cont Srv- Interior Painting- Various Areas					$25,000			$25,000					**$50,000**
Village Hall	51	51-25-61-9048	Facilities Improvement - VH	Cont Srv- Interior Painting- Police Department Offices												$20,000	**$20,000**
PWF / LLS	51	51-25-61-9204	Facilities Improvement - PWF	Underground Storage Tank Repairs	$13,000	$20,000											**$0**
Village Hall	51	51-25-62-3108	Facilities Improvement - VH	Police Dep Roof Repairs									$45,000				**$45,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	Fan/heater Replacement- VH								$50,000			$50,000		**$100,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	HVAC A/C Compressor/Refridgerant Replacement- VH				$120,000									**$120,000**
PWF	51	51-tbd	Facilities Improvement - PWF	HVAC Boiler Replacement- PW						$50,000							**$50,000**
45 Londonderry	51	51-25-80-2010	Facilities Improvement - 45 Londonderry	Security Gate- 45 Londonderry			$25,000										**$25,000**
Village Hall	51	51-25-80-2111	Facilities Improvement - VH	Aeration System Installation											$10,000		**$10,000**
Village Hall	51	51-25-80-2112	Facilities Improvement - VH	Flooring Replace Village Hall	$8,850	$120,000		$25,000	$75,000		$75,000						**$175,000**
Village Hall	51	51-25-80-2120	Facilities Improvement - VH	Route 22 Access Driveway - Construction													**$0**
Village Hall	51	51-25-80-2122	Facilities Improvement - VH	Paver brick replacement in circle drive										$50,000			**$50,000**
Village Hall	51	51-25-80-2122	Facilities Improvement - VH	Various concrete and brick repairs				$10,000			$20,000				$25,000		**$55,000**
Village Hall	51	51-25-80-2123	Facilities Improvement - VH	Various concrete capstone replacement/brick wall repair	$110,000	$95,000								$40,000			**$40,000**
Village Hall	51	51-25-80-2124	Facilities Improvement - VH	Bathroom/locker room upgrades							$10,000	$100,000					**$110,000**
Village Hall	51	51-25-80-2127	Facilities Improvement - VH	employee entrance awnings								$20,000					**$20,000**
Village Hall	51	51-25-80-2129	Facilities Improvement - VH	Handicap accessible upgrades				$ 25,000									**$25,000**
Village Hall	51	51-25-80-2130	Facilities Improvement - VH	HVAC Boiler Replacement- VH						$200,000							**$200,000**
Village Hall	51	51-25-80-2131	Facilities Improvement - VH	Kitchen Area Refinish- VH								$15,000					**$15,000**
Village Hall	51	51-25-80-2133	Facilities Improvement - VH	Public Facility signage				$15,000									**$15,000**
Village Hall	51	51-25-80-2134	Facilities Improvement - VH	Security Improvements- VH (External/Internal)	$5,500	$ 90,000		$90,000									**$90,000**
PWF	51	51-25-80-2206	Facilities Improvement - PWF	HVAC Improvements PWF				$25,000			$50,000						**$75,000**
PWF	51	51-25-80-2212	Facilities Improvement - PWF	Flooring Replace PWF											$20,000		**$20,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	HVAC A/C & Controller Replacement- VH							$250,000						**$250,000**
PWF	51	51-25-80-4009	Facilities Improvement - PWF	Security System- PWF	$12,000	$50,000	fy2021moved to Equipment										**$0**
PWF	51	51-25-80-4026	Facilities Improvement - PWF	PWF Building Lighting Upgrades					$30,000								**$30,000**
Village Hall	51	51-25-80-4031	Facilities Improvement - VH	Village Hall Emergency Power Upgrades	$7,500	$7,500										$550,000	**$550,000**
Village Hall	51	51-25-80-4032	Facilities Improvement - VH	Village Hall Exterior Lighting Upgrades								$35,000					**$35,000**
PWF	51	51-25-80-4201	Moved to Furniture & Fixtures fy2021	Drinking fountain, Faucet & Flush Valves- Public Works	$0	$20,000	fy2021moved to Furniture & Fixtures										**$0**
PWF	51	51-25-80-4223	Facilities Improvement - PWF	Window Treatments	$0	$10,000	fy2021moved to Furniture & Fixtures										**$0**
Village Hall	51	51-tbd	Facilities Improvement - VH	Front Desk Reconstruction								$50,000					**$50,000**
PWF	51	51-25-80-6010	Site Improvements - PWF	Site Improvements- PWF	$25,000	$25,000							$250,000				**$250,000**
PWF	51	51-25-80-6015	Facilities Improvement - PWF	Public Works Parking Lot Resurface	$211,790	$250,000											**$0**
Village Hall	51	51-tbd	Facilities Improvement - VH	Village Hall Parking Lot, Sidewalk, Curb Improvements								$300,000					**$300,000**
45 Londonderry	51	51-tbd	Facilities Improvement - 45 Londonderry	Storage Building Rehab Project								$50,000					**$50,000**
ESR/WSR	51	51-tbd	Facilities Improvement - W/S	Lift station and ESR and WSR heating and ventilation									$100,000				**$100,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	office enclosure at village hall									$50,000				**$50,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	Village Hall Irrigation System Replacement									$30,000				**$30,000**
PWF	51	51-tbd	Facilities Improvement - PWF	Various concrete & brick wall repair							$100,000			$40,000			**$140,000**
PWF	51	51-tbd	Facilities Improvement - PWF	Air condition in fleet office										$20,000			**$20,000**
PWF	51	51-tbd	Facilities Improvement - PWF	Refinish shop floor											$100,000		**$100,000**
Village Hall	51	51-25-80-9009	Facilities Improvement - VH	Microlink Connection- VH	$85,000	$85,000	In the future, reclassify as Equipment										
Village Hall	51	51-tbd	Facilities Improvement - VH	Various VH Site Improvements - detention pond											$100,000		**$100,000**
				GRAND TOTAL	**$503,640**	**$797,500**	**$25,000**	**$310,000**	**$130,000**	**$250,000**	**$505,000**	**$655,000**	**$475,000**	**$150,000**	**$305,000**	**$620,000**	**$3,425,000**

Equipment Fund-Capital

Replacement Schedule		Acct. #	Project Name	Brief Description	Equip #	Year End Projection	Fiscal Year 2020	1 Fiscal Year 2021	2 Fiscal Year 2022	3 Fiscal Year 2023	4 Fiscal Year 2024	5 Fiscal Year 2025	6 Fiscal Year 2026	7 Fiscal Year 2027	8 Fiscal Year 2028	9 Fiscal Year 2029	10 Fiscal Year 2030	10 Year Total
								Approved Budget										
	51	51-25-80-9009	Microlink Connection – VH	Microlink Connection – VH		$0	$0											
	07	07-tbd	Small Equipment Replacement	Misc. Wheel Balancer								$10,000						**$10,000**
	07	07-tbd	Small Equipment Replacement	Equip - in car camera				$15,000										
	51	51-tbd	Police	Equip- Radar Units														**$0**
	51	51-05-80-3020	Police	Bodycamera System				$46,000	$21,000	$21,000	$21,000	$21,000						
	51	51-tbd	Police	Bodycamera Computer Storage									$10,000					**$10,000**
	51	51-05-80-3011	Police	Equip- AED														**$0**
	51	51-05-80-3013	Police	Livescan Electronic Fingerprint System													$15,000	**$15,000**
	51	51-12-80-3005	Server Replacement	Server Replacement				$ 113,000					$20,000					**$133,000**
	51	51-21-80-3261	Medium Equipment Replacement	Trailer (blue) # 261	261			$8,000										**$8,000**
	51	51-21-80-3262	Medium Equipment Replacement	Trailer (Wells Cargo) # 262	262				$ 20,000									**$20,000**
	51	51-tbd	Medium Equipment Replacement	Trailer (Dynaweld) # 263	263						$20,000							**$20,000**
	51	51-tbd	Medium Equipment Replacement	Trailer (Wells Cargo) # 264	264							$15,000						**$15,000**
	51	51-tbd	Medium Equipment Replacement	Trailer (Conkhrite 4000) # 265	265									$10,000				**$10,000**
	51	51-tbd	Large Equipment Replacement	Tractor (Kubota mini-excavator) # 316	316				$75,000									**$75,000**
	51	51-21-80-3325	Large Equipment Replacement	Fork Lift Nissan # 325	325					$15,000						$100,000		**$115,000**
	51	51-tbd	Medium Equipment Replacement	Machine - Toro Groundmaster 7200 Z-Turn Mower - 72" Deck	516						$25,000							**$25,000**
	51	51-tbd	Medium Equipment Replacement	Machine - Toro Groundmaster 7200 Z-Turn Mower - 62" Deck	513						$25,000							**$25,000**
	51	51-21-80-3417	Medium Equipment Replacement	Utility Cart (Bobcat) # 417	417	$18,569	$20,000						$28,000				$28,000	**$56,000**
	51	51-21-80-3418	Medium Equipment Replacement	Utility Cart (Club Car) # 418	418	$8,900	$12,000				$15,000					$15,000		**$30,000**
	51	51-tbd	Large Equipment Replacement	Sewer Flusher # 502	502								$185,000					**$185,000**
	51	51-21-80-3509	Large Equipment Replacement	Mower w/ Conversion (Toro 7210) # 509	509								$50,000					**$50,000**
	51	51-21-80-3600	Large Equipment Replacement	Chipper # 600	600								$40,000					**$40,000**
	51	51-21-80-3700	Medium Equipment Replacement	Utility Cart (Kubota RTV 1100) # 700	700				$25,000					$25,000				**$50,000**
	51	51-21-80-3701	Medium Equipment Replacement	Turf Maint. Topdresser (TURFCO 85460) # 701	701				$20,000									**$20,000**
	51	51-21-80-3704	Large Equipment Replacement	Tractor (Kubota L5740) # 704	704								$46,000					**$46,000**
	51	51-21-80-3720	Medium Equipment Replacement	Trailered Equipment - Tapco Message Board	New											$25,000		**$25,000**
	51	51-tbd	Medium Equipment Replacement	Misc. Portable Message Board (Ver-mac) # 705	705						$28,000							**$28,000**
	51	51-21-80-3706	Medium Equipment Replacement	Utility Cart (Workman MDX) # 706	706	$13,986	$15,000										$15,000	**$15,000**
	51	51-21-80-3708	Medium Equipment Replacement	Turf Maint. Infield Machine (Toro Sandpro 540) # 708	708					$ 15,000								**$15,000**
	51	51-21-80-3709	Large Equipment Replacement	Tractor (Kubota Mini-loader) # 709	709										$85,000			**$85,000**
	51	51-tbd	Medium Equipment Replacement	Turf Maint. Slit Seeder (Befco) # 711	711								$20,000					**$20,000**
	51	51-21-80-3713	Medium Equipment Replacement	Turf Maint. Aerator (Ryan 544317) # 713	713					$15,000								**$15,000**
	51	51-21-80-3800	Small Equipment Replacement	Misc. Tire Changer						$10,000							$15,000	**$25,000**
	51	51-tbd	Small Equipment Replacement	Chipper cap										$10,000				**$10,000**
	51	51-tbd	Small Equipment Replacement	Patch wagon											$30,000			**$30,000**
	51	51-tbd		Backhoe Bucket Scale	New								$10,000					**$10,000**
	51	51-tbd	Small Equipment Replacement	6" pump										$30,000				**$30,000**
	51	51-tbd	Small Equipment Replacement	4" pump										$30,000				**$30,000**
	51	51-tbd	Small Equipment Replacement	Shop air compressor										$20,000				**$20,000**
	51	51-21-80-3304	Small Equipment Replacement	Small roller	New											$25,000		**$25,000**
	51	51-21-80-3802	Small Equipment Replacement	Brine Maker	New	$75,000	$75,000											**$0**
	51	51-tbd		Fuel system replacement											$ 50,000			**$50,000**
	51	51-tbd	Medium Equipment Replacement	Trailer - Wells Cargo Emergency Response	266											$25,000		**$25,000**
	51	51-tbd	Medium Equipment Replacement	Tractor Implement - Lely Fertilizer Spreader	710											$10,000		**$10,000**
	51	51-tbd	Medium Equipment Replacement	Trailered Equipment - Ingersoll Rand Air Compressor	304											$25,000		**$25,000**
	51	51-21-80-3267	Medium Equipment Replacement	Trailer - Light Equipment Transport (replaces easement machine trailer)	267	$7,089	$7,500											**$0**
	51	51-21-80-3804	Small Equipment Replacement	Shop Equipment - Diagnostic Scan Tool		$15,000	$15,000									$15,000		**$15,000**
	51	51-12-80-3005	Small Equipment Replacement	Printer Replacement - PW Printer													$5,000	**$5,000**
	51	51-05-80-3005	Small Equipment Replacement	Printer Replacement - Police Records										$5,000				**$5,000**
	51	51-12-80-3005	Small Equipment Replacement	Printer Replacement - Large Format Plotter										$7,500				**$7,500**
	51	51-12-80-3005	Small Equipment Replacement	Printer Replacement - Dory								$7,500						**$7,500**
	51	51-12-80-3005	Small Equipment Replacement	Printer Replacement - Meme (JG)					$8,500									**$8,500**
	51	51-12-80-3015	Facilities Improvement - VH	Phone system upgrades				$12,500										**$12,500**
	51	51-20-80-3016	Facilities Improvement - PWF	Phone system upgrades				$12,500										**$12,500**
	51	51-20-80-3017	Facilities Improvement - PWF	New Scanner/Copier									$15,000					**$15,000**
	51	51-12-80-3019	Facilities Improvement - VH	Equip: Media VH- Board Room and Media Room Upgrades					$40,000									**$40,000**
	51	51-25-80-4009	Facilities Improvement - PWF	Security System- PWF					$50,000									**$50,000**
	51	51-tbd	Facilities Improvement - Villagewide	Weather monitoring cameras											$50,000			**$50,000**
	51	51-tbd	Trailer mounted generator	Trailer mounted generator	New								$20,000					**$20,000**
				GRAND TOTAL		**$138,545**	**$144,500**	**$207,000**	**$259,500**	**$76,000**	**$134,000**	**$53,500**	**$444,000**	**$137,500**	**$215,000**	**$240,000**	**$78,000**	**$1,699,500**

Furniture & Fixtures-Capital

									1	2	3	4	5	6	7	8	9	10			
							Approved Budget														
Project Location		**Acct. #**	**Project Name**	**Brief Description**			**Year End Projection**	**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**	**Fiscal Year 2030**	**10 Year Total**		
Public Works	51	51-25-80-4009	Facilities Improvement - PWF	Security System PWF															**$0**		
PWF	51	51-25-80-4022	Facilities Improvement - PWF	Office Furniture PWF											$12,000				**$12,000**		
Village Hall	51	51-25-80-4025	Facilities Improvement - VH	Furniture- Outside VH Replacement										$12,000					**$12,000**		
Village Hall	51	51-25-80-4027	Facilities Improvement - VH	Furniture Replacement- Village Hall												$20,000			**$20,000**		
PWF	51	51-25-80-4027	Facilities Improvement - VH	Board Room/Community Room Chairs													$20,000		**$20,000**		
Village Hall	51	51-25-80-4028	Facilities Improvement - VH	Furniture Replacement- PD							$20,000								**$20,000**		
Village Hall	51	51-25-80-4101	Facilities Improvement - VH	Drinking fountain, Faucet & Flush Valves- Village Hall					$20,000										**$20,000**		
Public Works	51	51-25-80-4201	Facilities Improvement - PWF	Drinking fountain, Faucet & Flush Valves- Public Works			$0	$0	$20,000										**$20,000**		
PWF	51	51-25-80-4223	Facilities Improvement - PWF	Window Treatments			$0	$0						$15,000					**$15,000**		
Public Works	51	51-25-tbd	Facilities Improvement - PWF	PWF Landscape Improvements											$10,000				**$10,000**		
Village Hall	51	51-tbd	Facilities Improvement - VH	Window Treatments										$20,000					**$20,000**		
Village Hall	51	51-tbd	Facilities Improvement - VH	Window Replacements										$50,000					**$50,000**		
PWF	51	51-tbd	Facilities Improvement - PWF	Window Replacements										$75,000					**$75,000**		
Village Hall	51	51-tbd	Facilities Improvement - VH	Holiday Light Display for Path System											$20,000				**$20,000**		
				GRAND TOTAL			**$0**	**$0**	**$40,000**	**$0**	**$20,000**	**$0**	**$0**	**$172,000**	**$42,000**	**$20,000**	**$20,000**	**$0**	**$314,000**		

Infrastructure: Storm Sewer Improvements-Capital

Project Location		Acct. #	Project Name	Brief Description	Year End Projection	Approved Budget Fiscal Year 2020	1 Fiscal Year 2021	2 Fiscal Year 2022	3 Fiscal Year 2023	4 Fiscal Year 2024	5 Fiscal Year 2025	6 Fiscal Year 2026	7 Fiscal Year 2027	8 Fiscal Year 2028	9 Fiscal Year 2029	10 Fiscal Year 2030	10 Year Total
	51	51-21-84-5110	Infrastructure - Storm Sewer	Infra- Storm Sewer Lining	$ 9,700	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	**$200,000**
Cumberland	51	51-tbd	Storm Sewer Improvement	77 Cumberland to 90 Lincolnshire (New Repair)						$ 300,000							**$300,000**
Lincolnshire Drive/Londonderry	51	51-21-84-5135	Storm Sewer Improvement	Lincolnshire Drive Drainage improvements	$ 121,000	$ 175,000											**$0**
Various Locations	51	51-21-84-6501	Detention Basin Engineering	Detention Basin Engineering Study			$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	**$200,000**
Various Locations	51	51-21-84-5115	Detention Basin Construction	Detention Basin Construction			$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	**$1,800,000**
12 Queensway	51	51-21-84-5116	Storm Sewer Improvement	Storm Lilne Replacement - (above ditchline)	$ 200,000	$ 260,000	$ 60,000										**$60,000**
4 Queensway to ESR	51	51-21-84-5122	Stream Bank Improvement	Ditchline/Detention Construction			$ 150,000										**$150,000**
4 Queensway to ESR	51	51-21-84-5119	Stream Bank Improvement	Ditchline/Detention Phase II			$ 40,000										**$40,000**
4 Queensway to ESR	51	51-21-84-5123	Stream Bank Improvement	Ditchline/Detention Phase III			$ 20,000										**$20,000**
Rear yard 17, 19, 21 Mayfair	51	51-21-84-5125	Storm Water Engineering	Mayfair Detention and Storm Line Phase I & II	$ 15,000	$ 15,000											**$0**
Lincolnshire Drive South	51	51-21-84-5140	Storm Sewer Engineering	Lincolnshire Drive South - Phase I & II			$ 250,000	$ 150,000	$ 170,000								**$570,000**
Lincolnshire Drive South	51	51-21-84-5141	Storm Sewer Engineering	Lincolnshire Drive South Construction Engineering						$ 500,000							**$500,000**
Lincolnshire Drive South	51	51-21-84-5142	Storm Sewer Construction	Lincolnshire Drive South - Construction						$ 6,500,000							**$6,500,000**
Lincolnshire Drive North	51	51-21-84-5143	Storm Sewer Engineering	Lincolnshire Drive North - Phase I & II			$ 150,000	$ 150,000									**$300,000**
Lincolnshire Drive North	51	51-21-84-5144	Storm Sewer Engineering	Lincolnshire Drive North Construction Engineering					$ 275,000								**$275,000**
Lincolnshire Drive North	51	51-21-84-5145	Storm Sewer Construction	Lincolnshire Drive North - Construction					$ 3,700,000								**$3,700,000**
Southeast Windsor Drive	51	51-21-84-5146	Storm Sewer Engineering	Southeast Windsor Drive - Phase I & II			$ 270,000										**$270,000**
Southeast Windsor Drive	51	51-21-84-5147	Storm Sewer Engineering	Southeast Windsor Drive Construction Engineering				$ 280,000									**$280,000**
Southeast Windsor Drive	51	51-21-84-5148	Storm Sewer Construction	Southeast Windsor Drive Construction				$ 3,750,000									**$3,750,000**
Lincolnshire Creek -Coventry Lane	51	51-tbd	Storm Water Engineering	Lincolnshire Creek -Coventry Lane - Phase I & II							$ 150,000						**$150,000**
Lincolnshire Creek -Covntry Lane	51	51-tbd	Storm Water Engineering	Lincolnshire Creek -Coventry Lane Construction Engineering								$ 140,000					**$140,000**
Lincolnshire Creek -Covntry Lane	51	51-tbd	Storm Sewer Construction	Lincolnshire Creek -Coventry Lane - Construction								$ 1,900,000					**$1,900,000**
Surrey Lane	51	51-tbd	Storm Sewer Engineering	Surrey Lane - Phase I & II								$ 40,000					**$40,000**
Surrey Lane	51	51-tbd	Storm Sewer Engineering	Surrey Lane Construction Engineering									$ 40,000				**$40,000**
Surrey Lane	51	51-tbd	Storm Sewer Construction	Surrey - Construction									$ 475,000				**$475,000**
Villagewide	51	51-21-84-5107	Storm Sewer Study	Study of capacity of storm sewer capicty	$ 60,880	$ 50,000											**$0**
				GRAND TOTAL	**$406,580**	**$520,000**	**$1,160,000**	**$4,550,000**	**$4,365,000**	**$7,520,000**	**$370,000**	**$2,300,000**	**$735,000**	**$220,000**	**$220,000**	**$220,000**	**$21,660,000**

Infrastructure: Water Improvements-Capital

Project Location		Acct. #	Project Name	Brief Description	Year End Projection	Approved Budget Fiscal Year 2020	1 Fiscal Year 2021	2 Fiscal Year 2022	3 Fiscal Year 2023	4 Fiscal Year 2024	5 Fiscal Year 2025	6 Fiscal Year 2026	7 Fiscal Year 2027	8 Fiscal Year 2028	9 Fiscal Year 2029	10 Fiscal Year 2030	10 Year Total
	07	07-01-61-4502	Water System Engineering	Prof Serv- Corrosion Survey Transmission Main 30"	$8,300	$10,500			$11,000			$11,500					**$22,500**
	07	07-01-61-9122	Water Station Improvement	Cont Serv- Reservoir Clean & Inspect- Eastside and Westside				$23,000				$25,000					**$48,000**
TBD	07	07-01-81-9002	Water System Engineering	Hydraulic Water Modeling (Software and Calibration)	$90,000	$100,000	$20,000			$26,000							**$46,000**
Riverwoods Road - Duffy Lane to Half Day Road	07	07-01-81-5033	Engineering	Riverwoods S. Watermain Replace Design & Bid	$20,000												**$0**
Riverwoods Road - Duffy Lane to Half Day Road	07	07-01-81-5036	Improvement	Riverwoods S. Watermain Replace Construction	$2,900	$2,300,000	$2,300,000										**$2,300,000**
Riverwoods Road - Duffy Lane to Half Day Road	07	07-01-81-5037	Engineering	Riverwoods S. Watermain Replace Const. Eng.	$21,220	$100,000	$100,000										**$100,000**
Riverwoods Road - Half Day Road to Brampton	07	07-01-81-5038	Engineering	Riverwoods N. Watermain Replace - Design & Bid	$52,000	$100,000	$25,000										**$25,000**
Riverwoods Road - Half Day Road to Brampton	07	07-01-81-5039	Improvement	Riverwoods N Watermain Replace Construction			$1,580,000										**$1,580,000**
Riverwoods Road - Half Day Road to Brampton	07	07-01-81-5040	Engineering	Riverwoods N. Watermain Replace Constr. Eng.			$90,000										**$90,000**
Rte. 21 from Olde Half Day Road to Marriott Drive	07	07-tbd	Water System Engineering	Rte. 21 Watermain Replacement Design & Bid										$93,000			**$93,000**
Rte. 21 from Olde Half Day Road to Marriott Drive	07	07-tbd	Improvement	Rte. 21 Watermain Replace Const. Eng.									$66,500				**$66,500**
Rte. 21 from Olde Half Day Road to Marriott Drive	07	07-tbd	Improvement	Rte. 21 Watermain Replace Construction										$781,000			**$781,000**
ESR	07	07-01-81-5041	Water Facility Improvement	Variable Speed Motor Drive - Replacement			$26,000										**$26,000**
WSR	07	07-01-81-5045	Water Facility Improvement	Variable Speed Motor Drive- New				$60,000									**$60,000**
ESR	07	07-01-81-5041	Water Facility Improvement	Variable Speed Motor Drive - Replacement					$28,000								**$28,000**
Northampton Replacement	07	07-01-81-5042	Watermain System Engineering	Northampton Replacement Design & Bid			$70,000										**$70,000**
Northampton Replacement	07	07-01-81-5043	Engineering	Northampton Replacement- Const. Eng.				$90,000									**$90,000**
Northampton Replacement	07	07-01-81-5044	Improvement	Whitmore Watermain loop Construction				$1,000,000									**$1,000,000**
NA	07	07-01-80-3006	Improvement	SCADA System Replacement	$206,000												**$0**
Oxford Drive, Yorkshire Drive - LSD to Riverwoods	07	07-01-81-5046	Engineering	Oxford/Yorkshire/Wiltshire Watermain Replace Design & Bid				$73,000									**$73,000**
Oxford Drive, Yorkshire Drive - LSD to Riverwoods	07	07-01-81-5047	Engineering	Oxford/Yorkshire/Wiltshire Watermain Replace Const. Eng.					$93,000								**$93,000**
Oxford Drive, Yorkshire Drive - LSD to Riverwoods	07	07-01-81-5048	Improvement	Oxford/Yorkshire/Wiltshire Watermain Replace Construction					$2,035,000								**$2,035,000**
45 Londonderry to Oxford Drive along LSD	07	07-01-81-5049	Engineering	45 Londonderry to Oxford Drive/Marriott Connection Design and Bid								$75,000					**$75,000**
45 Londonderry to Oxford Drive along LSD	07	07-01-81-5049	Engineering	45 Londonderry to Oxford Drive/Marriott Connection Construction Eng.									$100,000				**$100,000**
45 Londonderry to Oxford Drive along LSD	07	07-tbd	Improvement	45 Londonderry to Oxford Drive/Marriott Connection Construction									$1,500,000				**$1,500,000**
Stafford to Farrington Circle	07	07-tbd	Engineering	Stafford to Farrington Circle - watermain loop Design and Bid							$70,000						**$70,000**
Stafford to Farrington Circle	07	07-tbd	Engineering	Stafford to Farrington Circle - watermain loop Const Eng.								$90,000					**$90,000**
Stafford to Farrington Circle	07	07-tbd	Improvement	Stafford to Farrington Circle - watermain construction								$666,000					**$666,000**
Cumberland watermain upsizing 4" to 8"	07	07-tbd	Engineering	Cumberland watermain upsizing 4" to 8" - Design Eng					$130,000								**$130,000**
Cumberland watermain upsizing 4" to 8"	07	07-tbd	Engineering	Cumberland watermain upsizing 4" to 8"						$100,000							**$100,000**
Cumberland watermain upsizing 4" to 8"	07	07-tbd	Improvement	Cumberland watermain upsizing 4" to 8"						$1,300,000							**$1,300,000**
Plymouth from Lancaster to Cambridge upsizing	07	07-tbd	Engineering	Plymouth from Lancaster to Cambridge upsizing						$80,000							**$80,000**
Plymouth from Lancaster to Cambridge upsizing	07	07-tbd	Engineering	Plymouth from Lancaster to Cambridge upsizing - const eng							$100,000						**$100,000**
Plymouth from Lancaster to Cambridge upsizing	07	07-tbd	Improvement	Plymouth from Lancaster to Cambridge upsizing							$800,000						**$800,000**
Prairie from Brockman to Port Clinton	07	07-tbd	Engineering	Prairie Watermain loop - Const Eng										$75,000			**$75,000**
Prairie from Brockman to Port Clinton	07	07-tbd	Engineering	Prairie Watermain loop Design & Bid									$72,000				**$72,000**
Prairie from Brockman to Port Clinton	07	07-tbd	Improvement	Prairie Watermain loop - Construction										$758,000			**$758,000**
TBD	07	07-tbd	Engineering	TBD - Design & Bid										$100,000	$100,000		**$200,000**
TBD	07	07-tbd	Improvement	TBD- Construction											$1,000,000	$1,000,000	**$2,000,000**
TBD	07	07-tbd	Engineering	TBD - Const Eng											$100,000	$100,000	**$200,000**
WSR	07	07-01-81-5050	Improvement	WSR Water Quality Improvements	$160,000	$160,000											**$0**
				GRAND TOTAL	**$560,420**	**$2,770,500**	**$4,211,000**	**$1,246,000**	**$2,297,000**	**$1,506,000**	**$970,000**	**$867,500**	**$1,738,500**	**$1,807,000**	**$1,200,000**	**$1,100,000**	**$16,943,000**

Infrastructure: Sanitary Sewer Improvements-Capital

Project Location		Acct. #	Project Name	Brief Description	Year End Projection	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	Fiscal Year 2030	10 Year Total
						Approved Budget	1	2	3	4	5	6	7	8	9	10	
Various	07	07-01-82-5010	Infrastructure - Sanitary Sewer	Miscellaneous Repairs	$100,000	$157,500	$150,000	$157,500	$165,375	$173,644	$182,326	$191,442	$201,014	$211,065	$221,618	$232,699	**$1,886,684**
Various	07	07-01-82-5101	Sanitary Sewer Engineering	Engineering-Sanitary Sewer Rehabilitation	$105,000	$105,000	$105,000	$110,250	$115,763	$121,551	$127,628	$134,010	$140,710	$37,500	$37,500		**$929,911**
Various	07	07-01-82-5102	Infrastructure - Sanitary Sewer	Sanitary Sewer Lining Repairs	$105,000	$105,000	$105,000	$110,250	$115,763	$121,551	$127,628	$134,010	$140,710	$147,746	$155,133	$162,889	**$1,320,679**
Milwaukee Avenue	07	07-tbd	Infrastructure Improvement	Construction Engineering										$50,000			**$50,000**
Milwaukee Avenue	07	07-tbd	Infrastructure Improvement	Construction										$242,000			**$242,000**
Milwaukee Avenue	07	07-tbd	Infrastructure Improvement	Sanitary Sewer Modifications - Milwaukee Ave.									$50,000				**$50,000**
Old Mill C. Station	07	07-01-82-5005	Lift Station Improvement	Pump Control System					$80,000								**$80,000**
Northampton Station	07	07-01-82-5005	Lift Station Improvement	Pump Control System						$82,500							**$82,500**
				GRAND TOTAL	**$310,000**	**$367,500**	**$360,000**	**$378,000**	**$476,900**	**$499,245**	**$437,582**	**$459,461**	**$532,434**	**$688,311**	**$414,251**	**$395,589**	**$4,641,773**

Infrastructure: Roadways-Capital

Project Location		Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2020 Approved Budget	1 Fiscal Year 2021	2 Fiscal Year 2022	3 Fiscal Year 2023	4 Fiscal Year 2024	5 Fiscal Year 2025	6 Fiscal Year 2026	7 Fiscal Year 2027	8 Fiscal Year 2028	9 Fiscal Year 2029	10 Fiscal Year 2030	10 Year Total
Various Locations	03	03-01-88-5009	MFT	MFT Funding		$0	$865,000	$400,000	$400,000	$565,000	$300,000						**$2,530,000**
Various Locations	51	51-21-88-4005	Roadway Signage	Street Name Sign / Post Replacement	$7,500	$7,500		$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500			**$52,500**
Brampton E, Stafford, Brampton Courts	51	51-21-88-5025	Infrastructure	Phase II Engineering - Road Resurfacing Project	$50,000	$75,000											**$0**
Brampton E, Stafford, Brampton Courts	51	51-21-88-5009	Infrastructure	Road Resurfacing Project	$406,650	$550,000											**$0**
Marriott, Cedar, Elmwood, Hickory, Oakwood	51	51-21-88-5009	Infrastructure	Road Resurfacing Project			$500										**$500**
Marriott, Cedar, Elmwood, Hickory, Oakwood	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III			$165,000										**$165,000**
Knightsbridge, Overlook, Tower, Olde Half Day	51	51-21-88-5009	Infrastructure	Road Resurfacing Project				$860,000									**$860,000**
Knightsbridge, Overlook, Tower, Olde Half Day	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III				$208,000									**$208,000**
Oxford, Wiltshire, Yorkshire, Essex, Melrose	51	51-21-88-5009	Infrastructure	Road Resurfacing Project					$700,000								**$700,000**
Oxford, Wiltshire, Yorkshire, Essex, Melrose	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III					$208,000								**$208,000**
Londonderry, Elsinoor, Lincolnshire Drive	51	51-21-88-5009	Infrastructure	Road Resurfacing Project						$535,000							**$535,000**
Londonderry, Elsinoor, Lincolnshire Drive	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III						$208,000							**$208,000**
Abbey, Charlestown, Cambridge, Darby, Hamilton, Cumberland	51	51-21-88-5009	Infrastructure	Road Resurfacing Project							$800,000						**$800,000**
Abbey, Charlestown, Cambridge, Darby, Hamilton, Cumberland	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III							$208,000						**$208,000**
Barclay, Lancaster, Plymouth, Sheffield, Brookwood, Northampton	51	51-21-88-5009	Infrastructure	Road Resurfacing Project								$1,600,000					**$1,600,000**
Barclay, Lancaster, Plymouth, Sheffield, Brookwood, Northampton	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III								$250,000					**$250,000**
Bond, Heathrow, Margate, Schelter	51	51-21-88-5009	Infrastructure	Road Resurfacing Project									$1,400,000				**$1,400,000**
Bond, Heathrow, Margate, Schelter	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III									$300,000				**$300,000**
Old Mill, Brittany, Cornell, Reliance, Kings Cross, Regent	51	51-21-88-5009	Infrastructure	Road Resurfacing Project										$1,400,000			**$1,400,000**
Old Mill, Brittany, Cornell, Reliance, Kings Cross, Regent	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III										$275,000			**$275,000**
Buck, Grenadier, Kings Crs, Portshire, Reliance, Dshire, Mayfair, St	51	51-21-88-5009	Infrastructure	Road Resurfacing Project											$1,600,000		**$1,600,000**
Buck, Grenadier, Kings Crs, Portshire, Reliance, Dshire, Mayfair, St	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III											$250,000		**$250,000**
Ang, Bristol, C'bury, Royal, Berwick, Kent, Keswick, Welltn, Whitby	51	51-21-88-5009	Infrastructure	Road Resurfacing Project												$1,600,000	**$1,600,000**
Ang, Bristol, C'bury, Royal, Berwick, Kent, Keswick, Welltn, Whitby	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III												$250,000	**$250,000**
	51	51-21-88-4006	Roadway Amenities	LED Streetlight Upgrades (2 of 3) - Residential Corridor						$100,000							**$100,000**
	51	51-21-88-5009	Roadway Amenities	Cul-De-Sac Enhancement Program (1 of 3)			$20,000										**$20,000**
	51	51-21-88-4006	Roadway Amenities	LED Streetlight Upgrades (3 of 3) - Residential							$100,000						**$100,000**
	51	51-21-88-5009	Roadway Amenities	Cul-De-Sac Enhancement Program (2 of 3)				$20,000									**$20,000**
Rte. 21 OHD Rd to Marriott	51	51-tbd	Roadway Amenities	Decorative Street Lighting (Part of Milwaukee Reconstruction)								$201,250					**$201,250**
	51	51-21-88-5002	Roadway Amenities	Cul-De-Sac Enhancement Program (3 of 3)					$20,000								**$20,000**
Farrinton Dr, CL, CT	51	51-21-88-5025	Roadway Engineering	Road Resurfacing Project Engineering PH 2	$27,200	$50,000											**$0**
Farrinton Dr, CL, CT	51	51-21-88-5025	Roadway Engineering	Road Resurfacing Project Engineering PH3	$102,000	$100,000											**$0**
Farrinton Dr, CL, CT	51	51-21-88-5009	Infrastructure	Road Resurfacing Project	$450,000	$550,000											**$0**
South Village Green	51	51-21-88-5025	Roadway Engineering	Road Resurfacing Project - Preliminary Engineering	$48,000	$60,000											**$0**
South Village Green	51	51-21-88-5025	Roadway Engineering	Road Resurfacing Project - Construction Engineering			$30,000										**$30,000**
South Village Green	51	51-21-88-5009	Infrastructure	Road Reconstruction Project -			$580,000										**$580,000**
GRAND TOTAL					**$1,091,350**	**$1,392,500**	**$1,660,500**	**$1,495,500**	**$1,335,500**	**$1,415,500**	**$1,415,500**	**$2,058,750**	**#######**	**$1,682,500**	**$1,850,000**	**$1,850,000**	**$16,471,250**

Infrastructure: Parks & Paths-Capital

Project Location		Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2020	Year 2021	Fiscal Year 2022	Year 2023	Year 2024	Year 2025	Fiscal Year 2026	Year 2027	Year 2028	Year 2029	Year 2030	10 Year Total
					Approved Budget		1	2	3	4	5	6	7	8	9	10	
Various	51	51-22-61-9088	Park Site Improvement	Tree Bank- Forestry	$50,000	$50,000	$50,000										**$50,000**
Various	51	51-22-61-9125	Park Site Improvement	Pedestrian Bridge Inspections	$10,000	$10,000	$10,000		$10,000	$10,000	$10,000			$10,000			**$50,000**
Balzer Park	51	51-22-86-1101	Park Amenity Improvement	Balzer Tennis Court Resurface												$50,000	**$50,000**
Balzer Park	51	51-22-86-1102	Park Amenity Improvement	Balzer Basketball Court Colorcoat								$7,000					**$7,000**
Balzer Park	51	51-22-86-1103	Park Amenity Improvement	Lacrosse Ball Wall												$15,000	**$15,000**
Bicentennial Park	51	51-22-86-1201	Park Amenity Improvement	Bicentennial Playground Upgrades (2005 Install)								$55,000					**$55,000**
North Park	51	51-22-86-1401	Park Amenity Improvement	North Park - Baseball Foul Ball Netting				$20,000									**$20,000**
North Park	51	51-22-86-1402	Park Amenity Improvement	North Park Tennis Court Resurface												$0	**$0**
North Park	51	51-22-86-1403	Park Amenity Improvement	North Park - Garbage can repainting									$35,000				**$35,000**
North Park	51	51-22-86-1404	Park Amenity Improvement	North Park Playground Upgrades									$60,000				**$60,000**
Spring Lake Park	51	51-22-86-1701	Park Amenity Replacement	Spring Lake Park - Water Toy Replacement									$24,000				**$24,000**
Spring Lake Park	51	51-22-86-1703	Park Amenity Improvement	Spring Lake Playground Upgrades								$80,000					**$80,000**
Spring Lake Park	51	51-22-86-1704	Park Amenity Improvement	Spring Lake Park Tennis Court Colorcoat								$12,000					**$12,000**
Whytegate Park	51	51-22-86-1802	Park Amenity Improvement	Whytegate Basketball Court Resurface												$45,000	**$45,000**
Whytegate Park	51	51-22-86-1803	Park Amenity Improvement	Whytegate Tennis Court Resurface	$115,000	$125,000											**$0**
Whytegate Park	51	51-22-86-4802	Park Site Improvement	Whytegate Park Parking Lot Construction			$30,000										
Whytegate Park	51	51-22-86-1805	Park Amenity Improvement	Whytegate Park Playground, Workout Upgrades (2003 Install)								$190,000					**$190,000**
Whytegate Park	51	51-22-86-1806	Park Amenity Improvement	Whytegate Park Lighting Upgrades					$40,000								**$40,000**
North Park	51	51-22-86-2401	Park Site Improvement	North Park Covered Equipment Stoage Replacement (Design and Construction)	$61,990	$70,000											**$0**
North Park	51	51-22-86-2403	Park Site Improvement	Roof Replacement- North Park								$200,000					**$200,000**
North Park	51	51-22-86-2405	Park Site Improvement	Concession building improvements					$75,000								**$75,000**
Spring Lake	51	51-22-86-2701	Park Site Improvement	Spring Lake Park HVAC Upgrades (Replace Heater, Add A/C)				$15,000									**$15,000**
Spring Lake	51	51-22-86-2703	Park Site Improvement	Cont Srv- Painting Exterior Spring Lake													**$0**
Rivershire Park	51	51-22-86-4601	Park Site Improvement	Rivershire Fence Replacement	$50,000	$50,000											**$0**
Whytegate Park	51	51-22-86-4801	Park Site Improvement	Whytegate Park Fence Relocation-Clearing	$3,530	$10,000											**$0**
North Park	51	51-22-86-4903	Park Site Improvement	Lighting upgrades	$55,000	$100,000											**$0**
Various	51	51-22-86-5026	Grant Corridor Project	Corridor Enhancement Program-Stage 3A - Riverwoods Road	$120,450	$200,000											**$0**
Various	51	51-22-86-5027	Grant Corridor Project	Corridor Enhancement Program-Stage 3B - Westminster Way	$42,750	$64,000											**$0**
Various	51	51-22-86-5028	Grant Corridor Project	Corridor Enhancement Program-Stage 3C - Milwaukee Avenue - IL 22 to Rivershire								$325,000					**$325,000**
North Park	51	51-22-86-5401	Park Site Improvement	North Park Granite Path Resurfacing													**$0**
Various	51	51-22-86-5905	Path System Improvement	Natural Area Boardwalk Replacements			$35,000	$37,000	$30,000	$30,000							**$132,000**
Various	51	51-22-86-5906	Infrastructure Improvement	Bike Path Resurfacing - Various Areas	$315,000	$315,000			$150,000				$150,000				**$300,000**
Balzer Park	51	51-22-86-6102	Park Site Improvement	Balzer Parking Lot Resurface												$18,000	**$18,000**
North Park	51	51-22-86-1405	Park Site Improvement	North Park Athletic Court Installation			$125,000										**$125,000**
North Park	51	51-22-86-6402	Park Site Improvement	North Park Parking Lot Resurface	$401,100	$340,000											**$0**
North Park	51	51-22-86-6405	Path System Improvement	North Park - Bridge Refurbishment													**$0**
North Park	51	51-22-86-6406	Park Site Improvement	North Park Hardscape Repairs								$25,000					**$25,000**
North Park	51	51-22-86-6407	Park Site Improvement	North Park Seating Replacement					$60,000								**$60,000**
North Park	51	51-22-86-6408	Park Site Improvement	North Park Outfield Fence		$5,500	mrp note: See 2020 Appropriation Ordinance										
North Park	51	51-22-86-6409	Park Site Improvement	North Park Picnic Area Tent Replacement			$15,000										**$15,000**
Olde Mill Park	51	51-22-86-6501	Park Site Improvement	Olde Mill Parking Lot Resurface										$17,000			**$17,000**
Rivershire Park	51	51-22-86-6601	Park Site Improvement	Rivershire Parking Security Improvements				$160,000									**$160,000**
Rivershire Park	51	51-22-86-6602	Path System Improvement	Rivershire Park Bridge Refurbishing	$0	$30,000	$30,000										**$30,000**
Various	51	51-22-86-9903	Park Signage Replacement	Parks Entrance Sign Replacements			$75,000										**$75,000**
Various	51	51-22-86-9904	Park Signage Replacement	Parks Sign/Post Replacements	$15,000	$15,000	$15,000			$15,000							**$30,000**
Village Hall	51	51-22-86-9905	Park Signage Replacement	Village Kiosk Replacement- VH	$5,000	$100,000					$100,000						**$100,000**
Various	51	51-22-86-9906	Park Signage Replacement	Prof. Services for Park Entry Sign Desin Concepts													**$0**
Various	51	51-22-86-9907	Infrastructure Improvement	Various park drainage improvements				$20,000			$20,000			$50,000			**$90,000**
Various	51	51-22-86-9908	Park Site Improvement	TBD Parks Poured in Place Playground Surface				$100,000				$100,000	$100,000	$100,000		$100,000	**$500,000**
Spring Lake Park	51	51-22-tbd	Infrastructure Improvement	Spring Lake Park Bridge Replacements											$ 225,000		**$225,000**
North Park	51	51-22-tbd	Park Site Improvement	North Park Basketball Court Resurfacing								$65,000					**$65,000**
Pocket Park	51	51-22-tbd	Park Site Improvement	Pocket Park Bridge Refurbishment											$55,000		**$55,000**
Olde Mill Park	51	51-tbd	Park Amenity Improvement	Olde Mill Playground Upgrades									$75,000				**$75,000**
Olde Mill Park	51	51-tbd	Park Site Improvement	Olde Mill Fence Replacement										$50,000			**$50,000**
Whytegate Park	51	51-tbd	Park Amenity Improvement	Whytegate Park Archway/Gazebo Replacement						$125,000							**$125,000**
North Park	51	51-tbd	Park Site Improvement	HVAC Replacements- North Park						$35,000							**$35,000**
North Park	51	51-tbd	Park Site Improvement	North Park Athletic Field Lighting Replacements										$70,000			**$70,000**
Balzer Park	51	51-tbd	Park Amenity Improvement	Balzer Tennis Court Colorcoating													**$0**
Balzer Park	51	51-tbd	Park Site Improvement	Balzer Parking Natural Area Site Improvements Engineering									$20,000				**$20,000**
Balzer Park	51	51-tbd	Park Site Improvement	Balzer Parking Natural Area Site Improvements Construction										$100,000			**$100,000**
Spring Lake Park	51	51-tbd	Park Site Improvement	Spring Lake Parking Lot Resurface					$55,000								**$55,000**
Whytegate Park	51	51-tbd	Park Site Improvement	Whytegate Park Historic Fence Replacement									$150,000				**$150,000**
North Park	51	51-tbd	Park Site Improvement	North Park Exterior Fence Replacement												$110,000	**$110,000**
Trailhead Park	51	51-tbd	Infrastructure Improvement	Various park improvements										$20,000			**$20,000**
Pocket Park	51	51-tbd	Infrastructure Improvement	Various park improvements										$20,000			**$20,000**
Memorial Park	51	51-tbd	Infrastructure Improvement	Gazebo Replacement									$35,000				**$35,000**
North Park	51	51-TBD	Park Site Improvement	Soccer Goal Replacement				$35,000									**$35,000**
				GRAND TOTAL	**$1,244,820**	**$1,484,500**	**$385,000**	**$387,000**	**$420,000**	**$215,000**	**$130,000**	**$1,059,000**	**$649,000**	**$437,000**	**$280,000**	**$338,000**	**$4,270,000**

Vehicle Replacement-Capital

									1	2	3	4	5	6	7	8	9	10	
							Approved Budget												
Project Location		**Acct. #**	**Project Name**	**Vehicle**	**Brief Description**	**Fleet #**	**Year End Projection**	**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**	**Fiscal Year 2030**	**10 Year Total**
				Community & Econ. Dev.															
	51	51-tbd	Vehicle Replacement	2013 Ford Explorer	Inspection Vehicle	63					$35,000						$50,000		**$85,000**
				Police															
	11	11-05-80-7001	Vehicle Replacement	unknown mrp	Marked Patrol Squad Car							$50,000							**$50,000**
	51	51-05-80-7001	Vehicle Replacement	unknown mrp	Marked Patrol Squad Car							$50,000							**$50,000**
	51	51-05-80-7001	Vehicle Rehabiltiation	2009 Ford Crown Victoria	Marked Patrol Squad Car	1131				$50,000				$50,000					**$100,000**
	11	11-05-80-7001	Vehicle Replacement	2013 Ford Police Interceptor Sed	Marked Patrol Squad Car	102	$49,445	$50,000											**$0**
	51	51-05-80-7001	Vehicle Replacement	2013 Ford Police Interceptor Sed	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	$49,455	$50,000					$50,000					$50,000	**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2013 Ford Police Interceptor Utilit	Unmarked Detective Squad Car	1341			$50,000						$50,000				**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2014 Ford Police Interceptor Utilit	Marked Patrol Squad Car	106	$49,455	$50,000					$50,000					$50,000	**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2014 Ford Police Interceptor Utilit	Marked Patrol Squad Car	107			$50,000					$50,000					**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2014 Ford Police Interceptor Utilit	Unmarked Chief Take Home Squad Car	1591			$50,000						$50,000				**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2015 Ford Police Interceptor Utilit	Marked Patrol Squad Car	109			$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 Utilit	Marked Patrol Squad Car	1701			$50,000						$50,000				**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2018 Ford Police Interceptor Utilit	Marked Patrol Squad Car	1802				$50,000						$50,000			**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2018 Ford Police Interceptor Utilit	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						$65,000					$60,000		**$125,000**
				Water/ Sewer Improvements															
	07	07-tbd	Vehicle Replacement	2016 Ford F550	Veh- 1 Ton Truck (#236)	236												$85,000	**$85,000**
	07	07-tbd	Vehicle Replacement	2017 Ford F550	Veh- 1 Ton Truck (#237)	237									$85,000				**$85,000**
	07	07-tbd	Vehicle Replacement	2016 Ford F350	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**
				Public Works- Streets															
	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)	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	2015 Ford F550	One Ton Dump Truck (245)	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				**$130,000**
	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	2010 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						$180,000							**$180,000**
	51	51-tbd	Vehicle Replacement	2001 Ford F550	One Ton Bucket Lift Truck	730								$200,000					**$200,000**
					GRAND TOTAL		**$148,355**	**$150,000**	**$415,000**	**$485,000**	**$335,000**	**$345,000**	**$265,000**	**$525,000**	**$415,000**	**$415,000**	**$175,000**	**$235,000**	**$3,610,000**

PROGRAM ACTIVITY SUMMARY

General Capital Fund	51-00

Revenue Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
GRANTS					
51-00-85-4323 ITEP Grant Stage 2- Olde Half Da	2,203	-	-	-	**-**
51-00-85-4335 Misc Grants- WMB	-	-	-	-	**37,900**
	$ 2,203	$ -	$ -	$ -	**$ 37,900**
OTHER INCOME					
51-00-90-4420 Tree Bank Revenue	24,363	-	-	50,000	**50,000**
51-00-90-4430 Other Income	-	-	-	-	**-**
51-00-90-4425 Sale of Land	-	-	917,740	-	**917,740**
	$ 24,363	$ -	$ 917,740	$ 50,000	**$ 967,740**
TRANSFERS					
51-00-98-0100 Transfer In- General Fund	2,800,000	1,864,000	(1,206,070)	399,600	**(3,772,190)**
51-00-98-1100 Transfer In- Fraud Alcohol Drug I	-	-	50,000	-	**50,000**
51-00-98-1800 Transfer In- Park Dev Fund	-	157,935	1,044,000	1,161,500	**519,000**
	$2,800,000	$ 2,021,935	$ (112,070)	$ 1,561,100	**$ (3,203,190)**
TOTAL REVENUE	$2,826,566	$ 2,021,935	$ 805,670	$ 1,611,100	**$ (2,197,550)**
USE OF RESERVES			$ 3,715,830	$ 1,540,970	**$ 5,626,550**
FUNDS AVAILABLE	$2,826,566	$ 2,021,935	$ 4,521,500	$ 3,152,070	**$ 3,429,000**

PROGRAM DETAIL

General Capital Fund	51-00

Expenditure Summary

	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
FACILITIES	130,467	288,649	797,500	503,640	**25,000**
EQUIPMENT	171,919	113,309	144,500	142,650	**207,000**
FURNITURE & FIXTURES	24,353	-	-	-	**40,000**
STORM SEWER & WATER	153,800	366,253	520,000	406,580	**1,160,000**
PARKS	181,308	195,398	1,509,500	1,161,500	**519,000**
ROADWAYS	295,565	250,791	1,392,500	937,700	**1,060,500**
LAND	-	-	-	-	**-**
VEHICLES	142,867	-	150,000	-	**415,000**
MISCELLANEOUS CAPITAL	17,665	7,755	7,500	-	**2,500**
TOTAL	$1,117,944	$ 1,222,155	$ 4,521,500	$ 3,152,070	**$ 3,429,000**

PROGRAM DETAIL

General Capital Fund	Facilities

Expenditure Detail

ACCT	DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
FACILITIES						
51-25-61-4504	Prof Serv Eng- Rt22 Access Drvv	49,662	1,920	-	-	-
51-25-61-9023	Cont Serv- Facility Assessment	24,312	19,500	-	-	-
51-25-61-9040	Cont Svc- Painting	17,775	50,530	25,000	-	-
51-25-61-9204	Cont Svc- Pwf Gas Tk Repair			20,000	13,000	-
51-25-61-9207	Rivershire Nat Cntr Bldg Demolitic	38,718		-	-	-
51-25-62-3108	R&R- Roof: Police Dept				-	-
51-25-80-2010	Security Gate- 45 Londonderry				-	**25,000**
51-25-80-2107	HVAC A/C Compressor/Refridgerant Replacement- VH				-	-
51-25-80-2111	Aeration System Installation- VH		7,661	-	-	-
51-25-80-2112	Flooring Replace- VH			120,000	8,850	-
51-25-80-2119	Outside soffit Repairs		50,500	-	-	-
51-25-80-2120	Rt22 Access Driveway- Construction		158,538	-	-	-
51-25-80-2123	Various Concrete Capstone Replacement			95,000	181,740	-
51-25-80-2124	Bathroom/locker room upgrades				-	-
51-25-80-2133	Public Facility Signage- VH				-	-
51-25-80-2134	Security Improvements- VH			90,000	5,550	-
51-25-80-2206	HVAC Improvements- PWF				-	-
51-25-80-4009.	Security System- PWF			50,000	12,000	-
51-25-80-4031	Exterior Lighting Upgrades- VH			7,500	7,500	-
51-25-80-4201a	Drink Fountain,Faucet & Flush Valves-PWF			20,000	-	-
51-25-80-4223a	Window Treatment PWF	-	-	10,000	-	-
51-25-80-6010	Site Improvements- PWF			25,000	25,000	-
51-25-80-6015	Parking Lot Resurface- PWF	-	-	250,000	165,000	-
51-25-80-9009	Microlink Connection- VH	-	-	85,000	85,000	-
		$ 130,467	$ 288,649	$ 797,500	$ 503,640	**$ 25,000**

PROGRAM DETAIL

General Capital Fund	Equipment

Expenditure Detail

ACCT	DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
EQUIPMENT						
51-05-80-3005	Equip- Printer: Police Recorders	-	-	-	-	**-**
51-05-80-3008	Equip- Veh Retrofits	26,579	7,118	-	-	**-**
51-05-80-3009	Equip- In Car Camera				9,000	**15,000**
51-05-80-3011	Equip- AED	3,278		-	-	**-**
51-05-80-3013	Equip- Livescan Electronic Finge	19,960		-	-	**-**
51-05-80-3020	Equip- Body Camera System			-		**46,000**
51-12-80-3003	Built in Projector- VH Comm Rm	9,065		-	-	**-**
51-12-80-3005	Equip: Servers/Computers			-	-	**113,000**
51-12-80-3015	Phone System- VH			-	-	**12,500**
51-20-80-3016	Phone System- PWF			-	-	**12,500**
51-20-80-3017	Equip- Scanner/ Copier		5,033	-	-	**-**
51-21-80-3261	Equip- Trailer #261				-	**8,000**
51-21-80-3267	Equip- Trailer #267			7,500	7,090	**-**
51-21-80-3304	Small Roller		14,909	-	-	**-**
51-21-80-3320	Tractor JCB Highbred skidsteer		86,249	-	-	**-**
51-21-80-3417	Utility Cart (Bobcat)			20,000	18,600	**-**
51-21-80-3418	Utility Cart (Club Car)			12,000	8,900	**-**
51-12-80-3500	Asphalt Repair "Hot Box"	31,396		-	-	**-**
51-21-80-3706	Utility Cart #706 Replacement			15,000	13,990	**-**
51-21-80-3709	Tractor (Kubota Mini-loader)	81,641		-	-	**-**
51-21-80-3800	Misc Pressure Washer				-	**-**
51-21-80-3802	Brine Maker			75,000	70,070	**-**
51-21-80-3804	Shop Equip- Diagnostic Scan To	-	-	15,000	15,000	**-**
51-25-80-4009	Security System- PWF	-	-	-	-	**-**
		$ 171,919	$ 113,309	$ 144,500	$ 142,650	**$ 207,000**

PROGRAM DETAIL

General Capital Fund	Furniture and Fixtures

Expenditure Detail

ACCT	DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
FURNITURE & FIXTURES						
51-25-80-4027	Furniture Replace- VH	24,353	-	-	-	**-**
51-25-80-4028	Furniture Replacement- Police	-	-	-	-	**-**
51-25-80-4101	Drink Fountain,Faucet & Flush Valves-VH			-	-	**20,000**
51-25-80-4201	Drink Fountain,Faucet & Flush Valves-PWF			-	-	**20,000**
51-25-80-4223	Window Treatment PWF	-	-	-	-	**-**
		$ 24,353	$ -	$ -	$ -	**$ 40,000**

PROGRAM DETAIL

General Capital Fund	Storm Sewer and Water

Expenditure Detail

ACCT	DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
STORM SEWER & WATER						
51-21-84-5107	Storm Sewer Capacity Study		87,788	50,000	60,880	**-**
51-21-84-5110	Infra- Storm Sewer Lining	16,570	7,960	20,000	9,700	**20,000**
51-21-84-5114	Lincolnshire Creek - Coventry / S	1,607		-	-	**-**
51-21-84-5115	Detention Basin Construction	5,925	31,236	-	-	**180,000**
51-21-84-5116	Storm Line Replacement - (abov	3,604		260,000	200,000	**60,000**
51-21-84-5117	Lincolnshire Creek - Coventry / S	5,638	29,343	-	-	**-**
51-21-84-5118	Lincolnshire Creek - Coventry / South - Constr		201,959	-	-	**-**
51-21-84-5119	Ditchline/Detention Phase 1&2				-	**40,000**
51-21-84-5121	Infra- Storm Sewer Spectrum	108,866		-	-	**-**
51-21-84-5122	Ditchline/Detention Construction				-	**150,000**
51-21-84-5123	Ditchline/Detention Phase III		753	-	-	**20,000**
51-21-84-5124	Grenadier/Portshire - Replace Existing Line				-	**-**
51-21-84-5125	Mayfair Detention/ Storm Line Phase 1&2			15,000	15,000	**-**
51-21-84-5127	Mayfair Detention and Storm Line Construction				-	**-**
51-21-84-5128	Mayfair Detention and Storm Line Phase III				-	**-**
51-21-84-5129	Hickory Phase I,II, and III for storm line				-	**-**
51-21-84-5131	Storm Sewers Investigation - Dukes Area				-	**-**
51-21-84-5135	Infra- Storm Sewer Lincolnshire Dr			175,000	121,000	**-**
51-21-84-5140	Lincolnshire Dr South- Phase 1 & 2				-	**250,000**
51-21-84-5143	Lincolnshire Dr North- Phase 1 & 2				-	**150,000**
51-21-84-5146	Southeast Windsor Dr- Ph 1 & 2				-	**270,000**
51-21-84-6501	Detention Basin Engineering Stuc	11,590	7,214	-	-	**20,000**
		$ 153,800	$ 366,253	$ 520,000	$ 406,580	**$ 1,160,000**

PROGRAM DETAIL

General Capital Fund	Parks

Expenditure Detail

ACCT	DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
PARKS						
51-22-61-9088	Tree Bank - Forestry	47,025	55,789	50,000	50,000	**50,000**
51-22-61-9125	Cont Svc- Bridge Inspection			10,000	10,000	**10,000**
51-22-86-1103	Balzer Lacrosse Ball Wall	5,935		-	-	**-**
51-22-86-1402	North Park Tennis Court Resurface		45,000	-	-	**-**
51-22-86-1403	North Park Garbage Can Repainti	6,660		-	-	**-**
51-22-86-1405	North Park Athletic Court			-	-	**125,000**
51-22-86-1704	Spring Lake Park Tennis Court Re	12,300		-	-	**-**
51-22-86-1803	Whytegate Tennis Ct Resurface			125,000	107,580	**-**
51-22-86-1805	Whytegate Park Playground Upgrades			-	-	**-**
51-22-86-1806	Whytegate Lighting Upgrades				-	**-**
51-22-86-2401	North Park Lean-To Construction			70,000	61,990	**-**
51-22-86-2703	Spring Lake Exterior Painting		8,260	-	-	**-**
51-22-86-4601	Rivershire Fence Replacement			50,000	55,900	**-**
51-22-86-4801	Whytegate Pk Fence Reloc Clearing			10,000	3,530	**-**
51-22-86-4802	Whytegate Pk Parking Lot Const				-	**30,000**
51-22-86-4903	Misc Parks Lighting Upgrade			100,000	96,500	**-**
51-22-86-5024	Infr- Cor Enhanc Prog- ITEP Bike	96,569	(4,837)	-	-	**-**
51-22-86-5026	Infr- Cor Enhanc Prog- Riverwoods Road		23,282	200,000	29,000	**100,000**
51-22-86-5027	Infr- Cor Enhanc Prog- Westminster Way			64,000	12,000	**34,000**
51-22-86-5028	Infr- Cor Enhanc Prog- Milwaukee Ave			-	-	**-**
51-22-86-5401	North Park Granite Path Resurfacing		22,275	-	-	**-**
51-22-86-5905	Natural Area Boardwalk Replacements				-	**35,000**
51-22-86-5906	Bike Path Resurf- Various Areas			315,000	315,000	**-**
51-22-86-6140	North Park TBD Improvements for Tennis Court				-	**-**
51-22-86-6402	North Park Parking Lot Resurfacing			340,000	380,000	**-**
51-22-86-6405	North Park Bridge Refurbishment		7,557	-	-	**-**
51-22-86-6407	North Park Seat Replacement				-	**-**
51-22-86-6408	North Park Outfield Fence			5,500	-	**-**
51-22-86-6409	North Park Tent Replacement				-	**15,000**
51-22-86-6601	Rivershire Park Parking Lot Resurface				-	**-**
51-22-86-6602	Rivershire Park- Bridge Refurbishing			30,000	-	**30,000**
51-22-86-9903	Parks Entrance Sign Replacements				-	**75,000**
51-22-86-9904	Park Sign/ Post Replacements	12,819	994	15,000	15,000	**15,000**
51-22-86-9905	Village Kiosk Replacement			100,000	-	**-**
51-22-86-9906	Prof Services Park Entry Sign Design Concepts		15,000	25,000	25,000	**-**
51-22-86-9907	Various Park Drainage Improvements		22,078	-	-	**-**
51-22-86-9908	TBD Parks Poured in Place Playground Surface		-	-	-	**-**
		$ 181,308	$ 195,398	$ 1,509,500	$ 1,161,500	**$ 519,000**

PROGRAM DETAIL

General Capital Fund	Roadways

Expenditure Detail

ROADWAYS						
51-21-88-4005	Street Name Sign / Post Replace	6,737	7,469	7,500	7,500	**-**
51-21-88-4006	LED Streetlight Upgrades	114,144		-	-	**-**
51-21-88-5009	Infra- Road Resurfacing	174,684	26,398	1,100,000	700,000	**865,500**
51-21-88-5022	Road Reconstruction Project		170,931	-	-	**-**
51-21-88-5025	Engineering	-	45,993	285,000	230,200	**195,000**
		$ 295,565	$ 250,791	$ 1,392,500	$ 937,700	**$ 1,060,500**

PROGRAM DETAIL

General Capital Fund	Vehicles

Expenditure Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
VEHICLES					
51-05-80-7001 veh- Police	89,651		150,000	-	**300,000**
51-21-80-7232 veh- One Ton Dump (#232)				-	**115,000**
51-21-80-7244 veh- 1 Ton Pickup (244)	53,216	-	-	-	**-**
	$ 142,867	$ -	$ 150,000	$ -	**$ 415,000**

PROGRAM DETAIL

General Capital Fund	Miscellaneous Capital

Expenditure Detail

ACCT DESCRIPTION	Actual 2018	Actual 2019	Budget 2020	Est. 2020	Budget 2021
MISCELLANEOUS CAPITAL					
51-05-80-9008 E Citation Printer/ Software	17,665		-	-	**-**
51-12-61-4003 Prof Serv - Single Audit	-	-	2,500	-	**2,500**
51-12-80-9011 Document Management System- VH			-	-	**-**
51-21-80-3803 Loader Bucket Scale	-	7,755	-	-	**-**
51-21-80-5015 Infra- North Village Green	-	-	5,000	-	**-**
	$ 17,665	$ 7,755	$ 7,500	$ -	**$ 2,500**
TOTAL DISBURSEMENTS	$1,117,944	$ 1,222,155	$ 4,521,500	$ 3,152,070	**$ 3,429,000**

SUPPLEMENTARY INFORMATION

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VILLAGE OF
LINCOLNSHIRE

PROFESSIONAL SERVICE AGREEMENTS

Function

Attached is a list of Professional Service Agreements for each operation department anticipated for Fiscal Year 2021. Each year, all departments review various agreements in their respective operating area and updates or bids out the service as needed. All professional serice agreements are included on the following pages. The full list of professional service agreements is presented to the Village Board for approval on the same night as the formal approval of the proposed budget for the coming year.

PROFESSIONAL SERVICES AGREEMENTS

Dept / Service	Agreement #	Vendor #	Service Provider	Expense #	Last Proposal Received	Contract Expires	Ins Cert Required	Ins Cert Expires	Cost-2020	Cost-2021
Administration										
Meeting Videotaping/AV Services		M1195	Mike Meranda	01-12-61-4000	2019	Annual	No		6,000	5,800
Finance										
Actuarial Services- OPEB		L2775	Lauterbach & Amen	**-**-61-4003	11/26/2018	03/30/2022	n/a	n/a	$ 850	2,600
Annual Audit w/ GAGAS		B0028	Baker Tilly Virchow Krause LLP	**-**-61-4003	11/12/2018	10/31/2021	n/a	n/a	$ 30,870	31,770
Police										
Mobile Data Service		V1444	Verizon	01-05-61-5515*	n/a	n/a	No	n/a	$ 7,500	14,700
Evidence/Property BEAST Software Support		P1136	Porter Lee Corporation	01-05-61-3018	n/a	n/a	No	n/a	$ 1,500	1,500
Starcom Airtime & Maintenance		M1310	Motorola Starcom	01-05-61-3021*		n/a	No	n/a	$ 12,240	16,240
Tornado Warning Siren Maintenance		B1540	Braniff Communications, Inc.	01-05-61-3030	n/a	12/21/2020	No	n/a	$ 2,950	3,050
Prof Serv- Actuary (GASB 67 & 68)		F1420	Foster & Foster	01-05-61-4001	05/29/2015	Annual	No	n/a	$ 2,500	$ 2,500
Prof Serv- Actuary (GASB 67 & 68)		F1420	Foster & Foster	05-01-61-4001	05/29/2015	Annual	No	n/a	$ 3,500	$ 3,500
Animal Impoundment		O1344	Orphans of the Storm	01-05-61-4002	n/a	n/a	No	n/a	$ 1,500	1,500
Crime Lab		N1322	NE IL Regional Crime Lab	01-05-61-4006	n/a	n/a	No	n/a	$ 13,112	13,500
Squad-Car Video Service		W1465	Watchguard	01-05-61-4008		03/01/2020	No	n/a	$ 9,000	0
Prosecution Services		S1556	LaLuzerne & Smith	01-05-61-4013	n/a	n/a	No	n/a	45,895	47,271
Digital Forensics Lab		L0018	Lake County State's Attorney	01-05-61-4014	n/a	n/a	No	n/a	$ 1,500	1,500
Interview Room Starwitness Camera		S1945	Signalscape	01-05-61-4014	2020	n/a	No	n/a	$ 980	1,019
Investigative Service			Leads Online	01-05-61-4014			No	n/a	$ 1,758	1,811
Digital Investigative services			LexisNexis	01-05-61-4014			No	n/a	$ 1,500	1,500
VPN Connection		V1622	ABN	01-05-61-4025	n/a	n/a	No	n/a	$ 1,500	1,500
Policy Management System			Lexipol	01-05-61-5506	2017		No	n/a	9,516	9,907
Public Safety Software			Frontline	01-05-61-5506			No	n/a	958	958
E-Citation Software			Quicket	01-05-61-5506			No	n/a	9,844	17,376
Building Surveillance Camera DVR System		I1601	Imperial Surveillance	01-12-80-3005	2016	12/12/2021	No	n/a	$ 1,308	1,308
Dispatch Services	2156	V1622	Village of Deerfield	JETSB	11/12/2018	per IGA	No	n/a	334,921	194,036
Community & Economic Development										
Lincolnshire Marketplace IRC CAM		I1600	IRC Retail Centers	01-12-61-9140	8/17/2018	Annual	No		36,000	37,050
Building Inspections & Plan Review		B1056	B&F Construction Code Services	01-08-61-4161	2019	Annual	Yes	Annually	n/a	n/a
Elevator Inspection		E2766	Elevator Inspection Service	01-08-61-0410	11/19/2018	12/31/2023	Yes	12/31/2023	n/a	n/a
Fire Protection Plan Review & Inspections		TBD	Long Grove Fire Protection District	01-08-61-0410	2019	Annual	Yes	Annually	n/a	n/a
Fire Protection Plan Review & Inspections		L0875	Lincolnshire-Riverwoods Fire Protection District	01-08-61-4161	2019	Annual	Yes	Annually	n/a	n/a
Structural Plan Review		W2605	Wiss, Janney, Elstner Associates, Inc.	01-08-61-4164	2019	Annual	Yes	Annually	n/a	n/a
Insurance / Common Expenses										
General Legal Services		A1354	Ancel Glink	**-**-61-4013	n/a				80,250	80,250
Employement Legal Services	2195	(Pending)	Clark, Baird, Smith	**-**-61-4013	07/25/2019	n/a			TBD	TBD
Property / Liability Insurance		M1353	MICA (Municipal Insurance Cooperative Agency)	**-**-61-8800	12/31/2018	Annual	No	n/a	$ 123,889	127,606
Property / Liability Insurance- Surety Broker		M0050	Marsch USA Inc	**-**-61-8800	10/19/2020	12/31/2021	No	n/a	included above	included above
Worker's Compensation Insurance		M1353	MICA (Municipal Insurance Cooperative Agency)	**-**-61-8801	01/01/2020	04/30/2021	No	n/a	$ 162,900	167,787
Cellular Phones		V1445	Verizon	**-**-61-1002	2019	n/a	No	n/a	$ 16,200	16,686
Cellular service to Police Squad laptops		V1445	Verizon	01-05-61-5515	2019	n/a	No	n/a	$ 6,720	6,922
Copier Maintenance- Backup: Nemo		X0559	Xerox	**-**-61-7000	2013	n/a	No	n/a	$ 684	$ 684
Copier Maintenance- Police (WC5335)		X0559	Xerox	**-**-61-7000	2013	n/a	No	n/a	$ 1,020	$ 1,020
Copier Maintenance- High Capacity: Meme		X0559	Xerox	**-**-61-7000	2019	n/a	No	n/a	$ 600	$ 600
Copier Maintenance- Front Desk & PW (Kyocera TASKalfa 5052ci) & (Kyoc		I0001	Impact Networking, LLC	**-**-61-7000	2019	n/a	No	n/a	$ 1,764	$ 1,764
IT Consulting Services	2256	I1300	InterDev LLC	**-**-61-9029	6/30/2020	6/30/23	Yes		$ 77,000	83,681
Emergency Notification System		B1007	Blackboard Connect	**-**-61-9114	2007	annual			$ 7,002	7,212
FLEX Benefits Program Administration		P1141	PBA Inc- Professional Benefit Administrators	01-12-61-4004	05/01/2014				$ 2,900	2,900
Newsletter Printing		C0115	CL Graphics	**-**-61-2006	2003				$ 13,340	12,810
Payroll Processing & HR		P1140	Paylocity	01-12-61-9130	01/01/2013	auto-renew			$ 12,500	12,500
Postage Meter Maintenance		N1203	Neopost USA Inc	01-12-61-3501	n/a	auto-renew	n/a	n/a	$ 460	500
Internet	2030A	C0478	Comcast	**-**-61-5503	10/21/2013	auto-renew	No	n/a	$ 5,428	5,591
T-1 Line (Village Hall to PWF)		F0478	First Communications	**-**-61-5503	2010	auto-renew	No	n/a	$ 3,380	1,130
Telecommunications Services	2207A	C1012	Call One	**-**-61-1000	12/3/2019	12/3/22	n/a	n/a	$ 14,430	13,330
Telephone Maintenance	2204	A0734	Advanced Telecommunications	**-**-61-1010	2020	12/31/20	n/a	n/a	$ 2,350	2,421
Website Maintenance		B2781	Basecamp Web Solutions	**-**-61-9118	2010				$ 4,570	2,300
BS&A Software Support		B2782	BS&A	**-**-61-5507	2019	Annual	No	NA	$ 15,179	15,634

Public Works											
Aquatic Plant Management		C1534	Clarke Aquatic Services	01-25-61-9051	2015	auto-renew	Yes	11/01/2017	$ 9,701	$ 9,084
Car Wash Services		E0909	Ernie's Shell	01-05-61-9005	2020	annual	Yes	n/a	$ 450	$ 450
Civil Engineering Services		G1107	Gewalt Hamilton Associates	01-20-61-4018	2015	annual	Yes	09/10/2017	$ 35,000	$ 35,000
Construction Materials Testing		S1044	CGMT	01-20-61-40xx	2016	Prof Serv	Yes	09/04/2018	$ 4,776	$ 4,919
Coffee Maker		F1552	First Choice Coffee	01-12-62-1000	2011	annual	no	02/10/2011	$ 2,569	$ 2,801
Custodial Service - VH, PW, Spring Lk Park		B2712	Eco-Clean	Multiple Accts	2018	3-year terms	Yes	12/31/2021	$ 35,820	$ 35,820
Des Plaines River Gauge		L1127	Lake County SMC	01-20-61-9000	2014	IGA	No	NA	$ 3,708	$ 3,409
Elevator Maintenance - Village Hall		O0010	Otis Elevator Company	01-25-61-9023	2017	3-year terms	Yes	04/01/2018	$ 1,860	$ 1,860
Emerald Ash Borer Treatment		T1137	Trees R Us	01-22-61-9081	2018	3-year terms	Yes	12/31/2018	$ 1,823	$ 1,823
Pest Control Services		A4458	Aerex Pest Control	01-22-61-9082	2019	annual	yes	12/31/2018	$ 1,320	$ 1,320
Backup Exec License		C0192	Concentric Integration LLn	02-02-61-9106	2019	annual			$ 498	$ 4,899
Fire Protection Services - extinguishers, panels, sprinklers		C1432	Allegiant Fire Protection	01-25-61-9019	2019	auto-renew	Yes	07/01/2018	$ 2,700	$ 2,700
Fire Protection Transmitters		I2013	Inner Security Systems	01-25-61-9019	2012	auto-renew	No	07/01/2017	$ 2,800	$ 2,880
Fireworks Display		J1725	Johnny Rockets	01-22-61-9215	2016	3 - year term	Yes	10/29/2018	$ 30,000	$ 30,000
Floor Mat Cleaning-Vhall & PWF		D1442	Dustcatcher and A-Logo Mat	01-25-61-9047	2014	annual	No	11/30/2017	$ 1,629	$ 1,629
Generator Maintenance - Village Hall/PWF & Utilities		P1409	Altorfer	02-02-61-9101	2019	3 - year term	Yes	09/12/2020	$ 12,260	$ 12,260
Geographic Information Services		M1350	Municipal GIS Partners	XX-XX-61-9022	2015	annual	Yes	04/01/2018	$ 74,676	$ 76,170
GIS Software		E1844	ESRI	XX-XX-61-9022	2016	annual	No	n/a	$ 2,850	$ 2,850
Hazardous Tree Removal			Clean Cut Tree Service	01-22-61-9089	2020	3-year terms	Yes	01/01/2020	$ 50,000	$ 50,000
HVAC Maintenance - Village Hall & Public Works Facility		H1631	Oakbrook Mechanical Services, Inc.	01-25-61-9023	2018	2 - year terms	Yes	12/31/2021	$ 10,307	$ 10,307
Natural Areas Maintenance/Controlled Burning		T1285	Native Restoration Services	01-22-61-9080	2020	3 - year term	Yes	01/10/2019	$ 50,000	$ 50,000
Irrigation Systems Maintenance		M1277	Eternally Green	01-22-61-9041	2016	3 - year term	Yes	04/15/2018	$ 9,295	$ 9,479
Landscape Maintenance & Parks Mowing		G1467	Green Acres Landscaping, Inc.	Multiple Accts	2020	3 - year term	Yes	12/01/2023	$ 170,783	$ 194,000
Large Water Meter Testing		H1033	HBK	02-02-61-9030	2016	annual	No	11/12/2018	$ 3,702	$ 3,813
Lift Station Preventative Maintenance (Londonderry)		X1195	Xylem TotalCare	02-02-61-9103	2019	annual	No	n/a	$ 2,115	$ 3,000
Leaf Disposal		R1621	The Mulch Center	01-21-61-9006	2019	3- year terms	No	12/31/2019	$ 36,241	5.85/cubic foot
Meter Read Center and Trimble Maintenance		M1075	Midwest Meters	02-02-61-9110	2014	annual	No	n/a	$ 2,818	$ 2,874
Mosquito Management		C0176	Clarke Environmental	01-21-61-9036	2012	auto-renew	Yes	11/01/2017	$ 75,976	$ 75,976
North Park Lighting Controls		M1029	MUSCO Lighting	01-22-61-9073	2013	annual	No	n/a	$ 3,512	$ 3,512
Overhead Door Maintenance		D0634	Door Systems, Inc.	01-25-61-9047	2014	12/31/2017	Yes	12/31/2019	$ 2,627	$ 2,705
ROW Tree Pruning		N7747	Nels Johnson Tree Expers	01-22-61-9056	11/10/2019	11/10/2021	Yes	02/23/2019	70/hr & 20/hr	$70/hour $20/hou
Rock Salt (State)		C1990	Compass Minerals	01-21-62-4002	5/14/2020	5/14/22	No	N/A	$ 28,611.00	$ 28,611.00
Rock Salt (County)		M1258	Morton Salt	01-21-62-4002	4/22/2020	4/22/21	No	N/A	$ 34,015.00	$ 34,015.00
SCADA System Integrator		C0192	Concentric Integration LLn	02-02-61-9106						
SCADA System Maintenance (Software & Service)		B0145	Baxter Woodman	02-02-61-9106	n/a	annual	No	01/01/2018	$ 3,533	$ 4,000.00
Street Sweeping		W0803	TKG Environmental Service Group	01-21-61-9064	2018	2- year terms	Yes	11/01/2017	$ 15,030	$ 20,000.00
Tree Acquisition and Planting		S1074	St. Aubin Nursery & Landscaping	01-22-61-9088	2020	3 - year terms	Yes	11/22/2023	$ 55,790	$ 50,000.00
Turf Fertilizer/Weed Management		T1137	Eternally Green	01-22-61-9017	2019	11/01/2022	Yes	01/01/2021	$ 4,795	$ 4,795.00
Uniform Rental and Cleaning		L2075	CINTAS	Multiple Accts	2018	3 - year terms	Yes	12/31/2020	$ 4,857	$ 4,857.00
Valve Inspections		D1336	Dorner	02-02-61-9108	2018		no		$ 3,150	$ 3,150.00
Valve Turning Program		S1477	ME Simpson	02-02-61-9117	2016	annual	Yes	12/23/2017	$ 12,768	$ 13,300.00
Vehicle Maintenance Software		S1732	Snap-On	12-01-63-4000	2015	annual	No	NA	$ 1,183	$ 1,183.00
Water Meters		H1033	HBK	02-02-62-3600	2019	annual	no	NA	$180/man hr	180/man hr
Wastehauler/Leaf Pick-Up Services		W1080	Waste Management	Franchise Services	2016	annual	Yes	07/01/2018	Franchise	Franchise
SSA Sedgebrook										
Paying Agent Fees		U1133	US Bank	20-01-61-4000	12/02/2013	no term	No	NA	$ 450	450
Administrative Charges	2177	M1420	Municap	20-01-61-4000	03/22/2019	no term	No	NA	$ 6,000	6,120

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 (water, sewer, storm water systems), 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 12-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.

- ***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.

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.

Geographic 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 (JETSB)
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 (SRACLC):
The local agency providing community based recreation services to individuals with disabilities and their families.

Stormwater Management Commission (SMC):
The Lake County, Illinois agency charged regulation of all storm water matters in the county.

Supervisory Control and Data Acquisition (SCADA):
The computerized central system monitors and controls the water distribution and sewer collection systems.

Tax Incremental Finance District (TIF):
A TIF is an economic development tool where property taxes generated in a specified area are used to help pay for infrastructure improvements as the incentive for development to occur.

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

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

VILLAGE OF LINCOLNSHIRE FUND STRUCTURE

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
Park Development

Debt Service Fund

General: Capital Debt
Special Service Area (SSA) Sedgebrook

Capital Projects Fund

General Capital

Proprietary Funds

Enterprise Fund

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

Internal Service

Vehicle Maintenance

Fiduciary Fund

Pension Trust Fund

Police Pension

CHART OF ACCOUNTS

Line Item Revenues

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

75-xxxx	LICENSES & FEES
75-4110	Recycle SWALCO Rebate
75-4120	Liquor Licenses
75-4125	Beach Tags
75-4126	Park User Fees
75-4130	Amusement Device Licenses
75-4135	Application Fees
75-4140	Engineering Fees
75-4145	Planner Fees
75-4150	Plan Review Fees
75-4155	Annexation Fees
75-4160	Building Permit Fees
75-4161	Building/Fire Consult Review/Insp
75-4163	Elevator Inspection Fees
75-4164	Engineering Consult Review/Insp
75-4165	Acreage Impact Fees
75-4170	Misc Licenses & Fees
75-4175	Oversized Vehicle Permit
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

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

85-43xx	ALLOTMENTS- GRANTS

90-xxxx	MISCELLANEOUS REVENUE
90-4404	Special Events Revenue
90-4410	Sale Of Surplus Property
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

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

98-xxxx	TRANSFER IN

Line Item Expenditures

60-xxxx	**PERSONNEL**
60-1xxx	Regular Salaries
60-15xx	Part Time Wages
60-2xxx	Overtime Salaries
60-3xxx	Other Compensation
61-xxxx	**CONTRACTUAL SERVICES**
61-1xxx	Telephone
61-2xxx	Printing
61-30xx	Equipment Maintenance
61-35xx	Equipment Lease
61-3701	Vehicle Maint- Truck Rehab
61-4xxx	Professional Services
61-50xx	Legal Notices
61-55xx	Data Systems
61-6xxx	Postage
61-7xxx	Duplicating Expense
61-80xx	Gas Utilities
61-85xx	Electric Utilities
61-87xx	Medical Insurance
61-88xx	General Liability Ins
61-9xxx	Outside Services
61-916x	Landscape Services
61-95xx	Water Purchases
61-96xx	Sanitary Sewer Charges
61-97xx	Sewer Transmission Fees
62-xxxx	**COMMODITIES**
62-1xxx	Office Supplies
62-2xxx	Licensing Supplies
62-30xx	Maintenance Materials
62-31xx	Repair & Restoration
62-35xx	Construction Materials
62-36xx	Water Meters
62-4xxx	Snow & Ice Control
63-xxxx	**OTHER CHARGES**
63-1xxx	Memberships
63-2xxx	Vehicle Allowance
63-3xxx	Professional Development
63-4xxx	Publications
63-5xxx	Classified Advertising
63-6xxx	Uniforms
63-70xx	Boards & Commissions
63-81xx	Fraud Forfeiture & Explorer Post Exp
63-83xx	Alcohol Enforcement
63-85xx	Drug Forfeiture
63-86xx	Minor Equipment
63-90xx	Business Expense
63-95xx	Other Expenses

8x-xxxx	**CAPITAL ASSETS**
80-2xxx	Facilities
80-21xx	Village Hall
80-22xx	Public Works Facility
80-3xxx	Equipment
80-4xxx	Furniture & Fixtures
80-41xx	Village Hall
80-42xx	Public Works Facility
	Electrical upgrades
	Signs
80-5xxx	Infrastructure
80-6xxx	Land & Improvements
	Parking Lots
	Fencing
80-7xxx	Vehicles
80-9xxx	Misc Capital Assets
80-90xx	Software
81-xxxx	**Water Capital Assets**
81-2xxx	Facilities
81-22xx	Public Works
81-3xxx	Equipment
81-4xxx	Furniture & Fixtures
81-5xxx	Infrastructure
81-6xxx	Land & Improvements
81-7xxx	Vehicles
81-9xxx	Misc Capital Assets
82-xxxx	**Sanitary Sewer Capital Assets**
82-2xxx	Facilities
82-3xxx	Equipment
82-4xxx	Furniture & Fixtures
82-5xxx	Infrastructure
82-5100	Sanitary Sewer Rehabilitation & Manhole Repairs
82-5200	Sanitary Inflow & Infiltration Study
82-6xxx	Land & Improvements
84-xxxx	**Storm Sewer / Water Capital Assets**
84-3xxx	Equipment
84-5xxx	Infrastructure
84-51xx	Storm Sewer
84-53xx	Storm Water
84-6xxx	Land & Improvements
84-65xx	Detention Basin

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**
88-4xxx.	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 & Compensation Schedule - Full Time					
Position	**Exempt / Non-Exempt**	**Minimum**	**Midpoint**	**Maximum**	**Change**
Chief of Police	Exempt	$ 121,500	$ 150,950	$ 180,400	6.12%
Finance Director	Exempt	$ 121,500	$ 150,950	$ 180,400	6.12%
Public Works Director	Exempt	$ 121,500	$ 150,950	$ 180,400	6.12%
Assistant Village Mgr/CED Director	Exempt	$ 116,000	$ 137,750	$ 159,500	2.57%
Police Commander	Exempt	$ 103,400	$ 123,150	$ 142,900	0.00%
Assistant Public Works Director/Village Engineer	Exempt	$ 103,400	$ 123,150	$ 142,900	0.00%
Utilities Superintendent	Exempt	$ 94,900	$ 113,750	$ 132,600	5.41%
Sergeant		$ 105,200	$ 114,900	$ 124,600	3.40%
Building Official	Exempt	$ 71,400	$ 87,500	$ 103,600	3.60%
Planning & Development Manager	Exempt	$ 71,400	$ 87,500	$ 103,600	3.60%
Foreman (Field Maint, Fleet, Streets/Stormwater, & Forestry/Parks)		$ 71,400	$ 87,500	$ 103,600	3.60%
Senior Accountant	Exempt	$ 71,400	$ 87,500	$ 103,600	3.60%
Fleet Servicer		$ 64,100	$ 77,150	$ 90,200	4.28%
Management Analyst	Exempt	$ 62,900	$ 73,150	$ 83,400	2.33%
General Maintenance (Utilities, Forestry/Parks, & Streets/Stormwater)		$ 56,400	$ 67,100	$ 80,000	2.56%
Administrative Assistant II		$ 55,300	$ 68,450	$ 81,600	4.62%
Administrative Assistant		$ 53,400	$ 63,300	$ 73,200	1.53%
Community Service Officer		$ 53,300	$ 62,700	$ 72,100	1.41%
Records Clerk		$ 48,500	$ 58,650	$ 68,800	2.99%
Clerk/Receptionist		$ 43,900	$ 53,200	$ 62,500	0.00%

Personnel Summary By Department – FTE

Department / Position	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
	Actual	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Proposed**
Administration									
Village Manager	1	1	1	1	1	1	1	1	1
Asst Village Mgr/CED Director									0.5
Administrative Assistant II	2	1	1	1	1	1	1	1	1
Management Analyst	0	1	1	1	0	0	0	0	1
Deputy Village Clerk-Office/Communications	0	0	0	0	0	0	0	0	0
Executive Secretary	0	0	0	0	0	0	0	0	0
Administrative Intern	0	0	0	0	0	0	0.5	0.5	0
Administrative Clerk	0.5	0.5	0.5	0.5	0	0	0	0	0
Production Assistant	0.3	0	0	0	0	0	0	0	0
Total	3.8	3.5	3.5	3.5	2	2	2.5	2.5	3.5
Finance									
Finance Director	1	1	1	1	1	1	1	1	1
Account Clerk Supervisor	1	0	0	0	0	0	0	0	0
Senior Accountant	0	1	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	0	0	0	0	0	0
Finance Clerk	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Community & Economic Development									
Asst Village Mgr/CED Director	1	1	1	1	1	1	1	1	0.5
Building Inspector	1	0	0	0	0	0	0	0	0
Chief Building Code Administrator	0	0	0	0	0	0	0	0	0
Building Official	0	1	1	1	1	1	1	1	1
Planning & Development Manager	0	1	1	1	1	1	1	1	1
Village Planner	2	1	1	1	0	0	0	0	0
Administrative Assistant	1	1	1	1	1	1	1	1	1
Building Permits Clerk	0	0	0	0	0	0	0	0	0
Code Enforcement Inspector	0.75	0.75	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total	5.75	5.75	5.5	5.5	4.5	4.5	4.5	4.5	4

Personnel Summary By Department – FTE continued

Police									
Chief of Police	1	1	1	1	1	1	1	1	1
Deputy Chief of Police	1	1	1	1	0	0	0	0	0
Commander	0	0	0	0	2	2	2	2	2
Sergeant	4	4	5	5	4	4	4	3	4
Detective	2	2	2	2	2	2	2	2	2
School Resource Officer	1	1	1	1	1	2	2	2	2
Police Officer	14	14	14	14	14	14	14	15	14
Community Service Officer	1	1	1	2	1	1	1	1	1
Records Clerk	1.8	1	2	1	1.5	1.5	1.5	0.5	0.5
Administrative Assistant	1	1	1	1	1	1	1	1	1
Telecommunicator Supervisor	0	0	0	0	0	0	0	0	0
Telecommunicator	4.2	4.2	0	0	0	0	0	0	0
Total	31	30.2	28	28	27.5	28.5	28.5	27.5	27.5
Public Works									
Public Works Director	1	1	1	1	1	1	1	1	1
Asst Public Works Director/Village Engineer	0	0	0	1	1	1	1	1	1
Superintendent-Streets & Parks	1	1	1	1	0	0	0	0	0
Superintendent-Utilities	1	1	1	1	1	1	1	1	1
Engineering Supervisor	1	1	1	0	0	0	0	0	0
Asst Public Works Director	1	0	0	0	0	0	0	0	0
Fleet Maintenance Supervisor	1	1	1	0	0	0	0	0	0
Fleet Foreman	0	0	0	1	1	1	1	1	1
Streets/Stormwater Foreman	0	0	0	0	1	1	1	1	1
Forestry/Parks Foreman	0	0	0	0	1	1	1	1	1
Management Analyst	0	0	0	0	0	1	1	1	1
Facilities Manager	1	1	1	0	0	0	0	0	0
Field Maintenance Foreman	0	0	0	1	1	1	1	1	1
Fleet Servicer	1	1	1	1	0	1	1	1	1
General Maintenance-Forestry/Parks	1	1	1	1	4	3	3	3	3
General Maintenance-Streets/Stormwater	7	7	7	7	3	4	4	4	4
General Maintenance-Utilities	4	4	4	4	4	4	4	4	4
Administrative Assistant	2	2	2	2	1	1	1	1	1
Village Gardener	0.25	0.25	0.25	0.25	0.25	0	0	0	0
Intern	0.25	0.25	0.25	0.25	0	0	0	0	0
Summer Laborer	2.5	2.5	2.5	2.5	2.5	2.5	2.5	0.25	0.25
Lifeguard	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0	0
Seasonal Recreation Worker	0	0	0	0	0	0	0	0	0
Total	26.25	25.25	25.25	25.25	23	24.75	24.75	21.25	21.25
Total All Departments	**70.3**	**68.2**	**65.75**	**65.75**	**60.5**	**63.25**	**63.75**	**59.25**	**59.75**

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 5, 1955, 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 60 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 2020/2021 school year enrollment of 4,310 students.

MISCELLANEOUS STATISTICAL DATA

Date of Incorporation:	8/5/1957
Form of Government:	Village Board/Village Manager- Home Rule
Area	4.703 Square Miles
Miles of Streets:	63
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	216
Education – Attendance Centers	4
Education – Number of Teachers	517
Education – Number of Students	6,131
Water & Sewer Enterprises Number of Consumers: Average Daily Water Consumption (million gal/day): Miles of Water Mains: Miles of Sanitary Sewer Mains: Storage Capacity (million gallons):	 2,600 1.34 76 56 4.6
Employees Full-time: Part-time: Seasonal:	 57 4 16 (Approx.)

Election Year	Number of Registered Voters	Votes Cast in Last Municipal Election	% Registered Voters Voting in Last Municipal Election
April 5, 2011	5,292	961	18.18%
April 9, 2013	5,300	315	5.94%
April 7, 2015	5.220	227	4.34%
April 4, 2017	5,430	741	13.65%
April 2, 2019	5,485	382	6.96%

Building Permits

Year	Number	Permit Fees	Construction Value
2008	507	$1,434,561.61	$73,267,496.00
2009	425	$1,062,714.74	$30,920,664.00
2010	729	$524,160.52	$17,580,238.00
2011	851	$348,547.27	$12,115,749.00
2012	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
2020 (thru 09/30/2020)	502	$927,066.12	$22,244,512.00

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:

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

Source: United States Census Bureau

Ten Largest Property Taxpayers:

Taxpayer	Property	2019 Assessed Valuation	Percentage of total Assessed Valuation
ARC Alight	Office Buildings	19,364,205	2.90%
Sedgebrook Propco SL VII LLC	Retirement Community	16,725,447	2.51%
IHP Tri-State Asset, LLC	Office Buildings	16,415,891	2.46%
LA-RFMBG Lincolnshire, LLC	Hotel	8,681,208	1.30%
Van Vlissingen & Company	Office Buildings	7,054,551	1.06%
Cole of Lincolnshire IL LLC	Office Buildings	6,918,869	1.04%
Griffin Lincolnshire Essential	Office Buildings	6,803,310	1.02%
Lincolnshire Propco LLC	Office Buildings	6,587,342	0.99%
TSJ Lincolnshire Property LLC	Office Buildings	5,327,670	0.80%
Staples Inc	Office Buildings	4,813,223	0.72%
	Total	$98,691,716	14.79%

Source: Vernon Township Assessor

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