VILLAGE OF

LINCOLNSHIRE

Operating Budget
&
Capital Improvement Program

2025

VILLAGE OF

LINCOLNSHIRE

Fiscal Year 2025 Operating Budget

&

Capital Improvement Program

January 1, 2025 – December 31, 2025

Lincolnshire, Illinois

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VILLAGE OF
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Reader's Guide to the Budget

This guide explains how to navigate the Village of Lincolnshire Budget.

Account Types and Conventions

It is important to understand several basic government accounting concepts to understand how the Village of Lincolnshire budget is organized. Governmental accounting, often called "fund accounting," recognizes all income a government receives (revenues) 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 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. This fund receives all revenues not specifically designated to another purpose.

In the Lincolnshire Fiscal Year 2025 Budget, there are budget entries for 13 funds. The General Fund is the largest and primary Village fund. All accounts and line items in the General Fund are found in a separate index tab in the budget. There are separate tab sections for Village Water and Sanitary Sewer fund and Storm Sewer fund. These funds are considered enterprise funds because they collect annual established user fees to support operating costs and/or debt service associated with capital projects specific to each utility system.

The Water and Sanitary Sewer Fund budgets account for revenues and expenditures necessary to deliver water and collect sewage for water and sanitary sewer customers, as well as expenses related to infrastructure improvements reflected in the Water and Sanitary Sewer Improvement Fund budgets. In addition to user fees, the primary source of revenue in this fund are water and sanitary sewer connection fees. Connection fees are paid when new homes, office buildings, and other developments connect to 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. All interest earned stays in the fund. In a capital (i.e., long-term) account like this, money may accumulate for several years before spent.

The Storm Sewer Operating and Storm Sewer Improvement Fund budgets (new in FY 2022) account for revenues and expenses related to maintenance and construction of the storm sewer system that captures and conveys storm sewer runoff. A storm sewer fee is charged monthly, along with water and sanitary sewer utility bills, for all customers. The Village established a fee based upon the respective amount of impervious surface on each property. The fee covers the cost of debt payments related to storm sewer improvement projects throughout the community.

The remaining funds in the Village budget are found under the Other Funds tab. These funds vary in amount and purpose, but they are all 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 monitors investment of funds 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 includes planned expenditures for the current year's capital projects, which incorporates projects included in the Village's 10-Year Capital Improvement Plan.

Each fund has information about employee distribution by fund or division. In cases where the employee distribution amount shows less than 1.0 for a full-time position, the cost of the position is allocated over more than one fund or division. For example, the Finance Director is distributed 80% to the General Fund and 20% to the Water and Sanitary Sewer Fund. All positions are thoroughly evaluated and allocated by time spent supporting each fund or division.

Financial Summary

The Financial Summary section provides summary information about the entire budget. This section provides summary information 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 by fund. This summary of cash and available fund balances reflects money the Village holds 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 Village hopes this introduction helps in reviewing the budget, understanding various budget sections, and explains contents of each section. If you have questions, please contact Village Manager Brad Burke at 847-913-2335 or bburke@lincolnshireil.gov, or Finance Director/Treasurer Matt Rossi at 847-913-2303 or mrossi@lincolnshireil.gov.

VILLAGE OF
LINCOLNSHIRE

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

From: Brad Burke, Village Manager
Matt Rossi, Finance Director

Date: January 1, 2025

Subject: Budget Transmittal Letter – Fiscal Year 2025 Budget Highlights

On behalf of the Village staff and management team, we are pleased to submit the Village of Lincolnshire's Fiscal Year 2025 (FY 2025) Budget. The 2025 budget covers the Village's fiscal year period from January 1 through December 31, 2025. The budget balances fiscal responsibility with strategic investments, aligning with Lincolnshire's shared goals to maintain the Village's financial health while investing in infrastructure and services.

This budget reflects a conservative approach to both projecting revenue and recommended expenditures while adhering to all Village fiscal policies. The budget maintains the required 75% fund balance for the General Fund and the 20% fund balance in reserve for the Water & Sewer Fund. Despite a challenging revenue landscape, Lincolnshire continues to be prepared to meet financial obligations while making key investments in infrastructure, parks, and equipment.

BUDGET FORMAT

The FY 2025 Budget uses detailed expenditure line items to provide accountability and improved accuracy in budgeting. The line-item detail improves management's ability to monitor expenditures and projects throughout the year.

Budget Officer System: In September 2023, the Village Board amended the Lincolnshire Village Code to remove the need for an appropriation ordinance and created the Budget Officer System. Historically, Lincolnshire operated under the appropriation ordinance system where an ordinance was passed setting legal spending authority in the 1st quarter of each fiscal year. This change resulted in the approved budget establishing the legal spending authority for the Village and eliminated the need to create a separate appropriation ordinance.

The budget is broken down into several sections including organizational information; a summary of the Village's financial status; breakdown of expenses by operational division; and the capital improvement plan. There are no changes or additional funds added to the budget for Fiscal Year 2025.

BUDGET PROCESS

The annual budget cycle starts with staff updating Lincolnshire's 5-Year Financial Forecast and 10-Year Capital Improvement Plan. Looking at the Village's fiscal condition and infrastructure needs over a longer time horizon provides a comprehensive understanding of resources needed in current and future years. Staff updated the 5-Year Financial Forecast and presented the analysis to the Village Board in July 2024.

The key take-aways from work on the 5-Year Financial Forecast:

- Staff project General Fund operating revenues to exceed General Fund operating expenses in each of the five succeeding fiscal years detailed in the financial forecast.

- The Village will **meet its Fund Balance Policy** of maintaining 75% of one year's General Fund operating expenses in reserve for FY 2025.

- General Fund operating revenues for FY 2024 are projected to exceed projected FY 2024 General Fund operating expenditures by $3.3 million. The 2024 projection also includes $3.1 million transferred from the general fund to other funds resulting in a net increase of $190,000 to the general fund.

- The budget for FY 2025 reflects General Fund operating revenues being $1.5 million greater than operating expenditures.

BUDGET HIGHLIGHTS

The Fiscal Year 2025 Budget meets the following aims.

- The Mayor and Board of Trustees adhere to a formal policy of keeping 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 or a natural disaster. The FY 2025 Budget **maintains the Village's General Fund unrestricted fund balance** at the reserve fund policy of 75% of operating expenditures.

- Excess reserves kept above the fund balance requirements are directed to fund future capital projects as outlined in the approved 10-Year Capital Plan. Excess reserves above 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 FY 2025 Budget reflects a recommended **transfer** from the **General Capital Fund to** the **General Fund ($2,550,000)** to maintain 75% fund balance in the General Fund.

- The FY 2025 Budget reflects the **transfer** of General Operating Fund **existing reserves** to the Water & Sewer Improvement Fund (**$3,000,000**) to cover the cost of capital improvements planned in 2025. The budget continues the Village's historical approach to funding needed capital expenses from accumulated general fund reserves.

- The FY 2025 Budget also reflects a **transfer** of General Operating Fund **existing reserves** to the Storm Sewer Funds ($440,000) to cover operating and capital expenses incurred in the Storm Sewer Funds.

- The FY 2025 Budget reflects debt service payments related to the Sedgebrook Special Service Area and the series 2022 general obligation bonds associated with storm sewer projects.

Notable Revenue Considerations

- FY 2025 revenue projections reflect limited growth and stagnation in Sales Tax, Home Rule Sales Tax, and Food & Beverage Tax revenues.

- **Room Tax:** The Fiscal Year 2025 Budget reflects the first full year of Hotel & Motel Room Tax at 6%. The rate increased 1% on July 1, 2024. The increase will result in an estimated increase of $400,000 to general fund revenue annually compared to the 5% rate.

- **Property Tax:** The Fiscal Year 2025 Budget reflects maintaining the property tax rate at 0.290 for the second consecutive year. Property tax is levied to fund Lincolnshire's general pension obligations and police protection expenses. The amount levied for collection in FY 2025 is expected to increase $172,939 compared to the budget for FY 2024, but the final amount will not be known until the EAV is certified by Lake County in March 2025. The Village previously held its tax levy rate flat at 0.250 for 3 straight tax years (2020-2022). Prior to that, the Village held its rate flat at 0.241 from tax years 2012-2019. The Village's portion of the total property tax is approximately 3% of the total tax bill. The actual tax rate is expected to be 0.29, which allows Lincolnshire to maintain the lowest municipal property tax levy of the 34 Lake County municipalities with a population greater than 5,000.

- In terms of real estate transfer tax, there have been no large commercial property sales resulting in limited growth in this revenue line.

- Interest income and unrealized gains from investments have been significant over the past year. Interest income generated a combined $1.2 million in FY 2023 and projected 2024. However, this revenue source cannot be counted on as interest rates may decrease in future years in the federal reserve decrease interest rates.

Staff carefully monitors and evaluates the Village's financial condition especially as it relates to key revenues. In general, the budget for FY 2025 reflects continued limited growth in many major tax revenue line items. A summary of major revenue sources from prior fiscal years and for FY 2025 can be found below:

ACCT DESCRIPTION		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
TAXES						
01-00-70-4010	State Income Tax	1,303,788	1,150,001	1,275,000	1,400,000	1,350,000
01-00-70-4020	Sales Tax	2,022,181	2,188,369	2,075,000	2,200,000	2,125,000
01-00-70-4021	Local Home Rule Sales Tax	1,801,569	1,960,399	1,875,000	1,950,000	1,900,000
01-00-70-4025	Food & Beverage Tax	684,543	677,845	650,000	650,000	650,000
01-00-70-4030	Utility Tax	1,257,611	1,117,290	1,125,000	1,025,000	1,000,000
01-00-70-4032	Telecommunications Tax	910,389	916,332	730,000	850,000	805,000
01-00-70-4041	Room Tax	1,510,567	1,731,903	1,750,000	2,050,000	2,225,000
01-00-70-4042	Admission Tax	178,892	116,128	70,000	180,000	175,000
01-00-70-4050	Real Estate Transfer Tax	1,005,721	347,739	350,000	300,000	300,000
01-00-70-4060	Road & Bridge Tax	58,651	61,032	50,000	55,000	55,000
01-00-70-4063	Property Tax- IMRF	280,972	254,854	255,000	250,000	275,000
01-00-70-4064	Property Tax- FICA	203,664	218,231	219,000	215,000	225,000
01-00-70-4065	Property Tax- Police Protectio	105,920	150,907	752,723	705,000	684,611
01-00-70-4070	Property Tax- Police Pension	1,002,258	1,101,120	829,320	820,000	915,451
01-00-70-4075	E911 Surcharge JETSB	437,217	-	-	-	-
01-00-70-4091	State Use Tax	321,794	309,065	315,000	300,000	200,000
01-00-70-4095	Cannabis Tax	12,872	12,018	12,500	12,500	13,000
01-00-70-4099	Miscellaneous Tax	4,533	6,845	4,500	5,221	4,500
Total Taxes		**$ 13,103,142**	**$ 12,320,078**	**$ 12,338,043**	**$ 12,967,721**	**$ 12,902,562**

Future Revenue Considerations

Grocery Tax: The action of the state legislature to eliminate the grocery tax with the adoption of the Illinois state budget presents an opportunity for Lincolnshire to consider approving a local ordinance imposing the tax when state authority to collect such a tax on behalf of municipalities goes away in 2026. Such action must be taken prior to October 2026. While Lincolnshire does not currently have dedicated grocery uses in the community, creating the local tax prior to the state elimination of the tax, will position Lincolnshire to receive such revenues in the future should grocery uses move into the community.

Video Gaming: Staff have fielded local business inquiries regarding the possibility of offering video gaming. In working with these businesses, staff informed the establishments the Village previously made a deliberate decision to prohibit such uses in the community. Staff noted any request for a change would need to go before the Village Board for consideration. To date, the businesses who made this initial inquiry regarding video gaming have not pursued making a formal request for consideration.

Notable Expenditure Considerations

The FY 2025 Budget reflects near flat year-over-year expenditures in many line items. Staff take a conservative approach to annual budget expenditure to keep any increase at a minimum. However, there are a handful of notable changes for Village Board consideration:

- The FY 2025 Budget reflects one change in staff levels for the coming year. The Public Works Department Utilities Division requests funding a part-time seasonal position for FY 2025. This position would work summer into fall and provide additional resources to assist full-time personnel during the most demanding time for the division in terms of water and sewer system maintenance and capital project execution. The total hours worked would stay below 1,000 to avoid a financial liability associated with providing IMRF and health insurance benefits. The Water & Sewer Operations Budget reflects $20,000 in part-time funds for 2025 to fund this position.

- With the addition of the part-time Utilities Division staff, the authorized full-time equivalent (FTE) staffing for the organization will be 62.25 in FY 2025; an increase of .50 FTE. Comparing FY 2025 staffing to 2012, the Village's FTE for 2025 is 13.5% less than levels 14 years ago.

- The FY 2025 Budget also demonstrates a continued commitment to addressing Village infrastructure needs and not deferring much-needed investments to future years.

- The Village's Compensation Plan for employees is a merit-based system. Given the number of retirements in recent years and new staff hired the pay for many newer employees is nearer to the minimum starting wage for various positions across all departments. The 2025 Budget reflects the need to support staff progression to midpoint salaries to ensure retention and development.

- The Village's lone union, Fraternal Order of Police, executed a collective bargaining agreement set to expire at the end of 2025. The agreement calls for an annual wage increase of 2.75% for all members over the four years of the agreement.

- Health Insurance Opt-Outs: An increasing number of employees are opting out of health insurance, reducing immediate costs. However, as employees age, marry, and start families, there may be a greater financial burden on health insurance in future years.

FINANCIAL SUMMARY

GENERAL FUND

The **General Fund estimated fund balance** is projected to total $8,502,639 at the conclusion of FY 2025. The projected reserve balance **meets the Village's reserve fund policy**. Any funds more than 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 operating expenditures** are contemplated to be $13,011,422. This compares to budgeted General Fund expenditures projected for Fiscal Year-End 2024 in the amount of $11,891,812.

The FY 2025 Budget, including debt and transfers, reflects a 4.5% increase in expenditures compared to the. The following is a summary of General Fund budget expenditures across all operating areas including debt and transfers.

EXPENDITURE SUMMARY: GENERAL FUND

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Administration	512,500	515,202	627,865	611,989	651,182
Finance	319,821	343,066	439,225	426,722	477,020
Police	4,863,518	5,600,990	5,743,881	5,429,283	5,903,099
Community & Econ Development	1,082,530	1,169,035	1,310,143	1,261,997	1,361,677
Insurand & Common	1,496,696	1,611,923	950,716	865,479	986,915
PW Administration	263,980	265,389	342,920	310,320	356,809
PW Streets	1,051,724	1,125,864	1,377,160	1,254,663	1,352,936
PW Forestry & Parks	1,346,077	1,442,771	1,604,100	1,599,176	1,702,977
PW Facilities	166,458	173,026	193,922	178,412	240,507
Debt & Transfers	3,200,000	2,845,000	840,000	3,140,000	890,000
TOTAL	**$ 14,303,304**	**$ 15,092,266**	**$ 13,429,932**	**$ 15,078,041**	**$ 13,923,122**

General Capital Fund - Investment in Infrastructure and Equipment

The FY 2025 Budget makes strategic investments in critical Village infrastructure. The following are highlights of planned infrastructure improvements recommended for funding in 2025.

- Capital expenditures planned for FY 2025 are a result of projects included in the approved 10-Year Capital Improvement Plan. The Village Board approved the 2024 update to the Capital Improvement Plan on August 12, 2024. A copy of the approved plan is found in the Capital Improvement Program divider.

- The FY 2025 Budget includes $1,911,500 in General Capital Fund expenditures for critical equipment, infrastructures, and facilities improvements, including the following:

- **Facilities**
  - Public Works shop floor concrete repairs and refinishing project previously included in 2024 Budget ($120,000)
  - Public Works Facility HVAC project previously included in the 2024 Budget ($80,000)

- **Equipment**
  - Police Department drone for outdoor investigation/security at special events ($24,000)
  - Replace existing Kubota utility cart ($35,000)

- **Furniture & Fixtures –** None proposed

- **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
  - Routine bridge inspection ($10,000)
  - Whytegate Park playground renovation project and safety surface installation ($275,000)
  - Spring Lake Bridge Replacement previously included in 2024 Budget ($340,000)
  - **Park Development Fund –** FY 2024 saw minimal contributions to the Park Development Fund due to a decrease in new residential development. The Park Development Fund budget for 2025 reflects a $725,000 transfer to the General Capital Fund to offset the cost of 2025 park and path projects noted above.

- **Roadways**
  - Street signpost replacement ($7,500)
  - Road Resurfacing on Brookwood Lane, Hamilton Court, Whitmore Lane, and Olde Half Day Road (by Walgreens) ($750,000)

- **Vehicles**
  - Replace and outfit one Police vehicle, retrofit one other vehicle for investigations, upfit two vehicles purchased in 2024 ($120,000)

WATER AND SEWER FUND

Revenues are based upon a five-year average of water sales (360 million gallons). The Fiscal Year 2025 budget provides for a 5% increase in the combined 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 Village's water provider (City of Highland Park) increasing the wholesale charge for water purchased by the Village 3.5% effective January 1, 2025. The City of Highland Park indicates 3.5% annual rate increases planned through 2029.

In addition to the increased costs to purchase water, Lake County has provided notice to the Village of a planned 4% increase for sanitary sewer processing services as of January 1, 2025. The FY 2025 Budget reflects a combined residential water and sewer rate with an increase from $16.96 to $17.81, an $0.85/1,000 increase.

Water & Sewer Fund Administrative costs are to decrease 3%. Water & Sewer Operating costs are to increase 2.8% for FY 2025. The increase is due to the rate increase from Highland Park and the increase in sanitary sewer charges assessed by Lake County.

The FY 2025 Budget **meets** the Village's **fund balance policy** for the Enterprise Fund. For the Water and Sewer Fund at the beginning of FY 2025, the **unrestricted net position** is projected to be $1,106,458. Based upon the FY 2025 Budget, December 31, 2025, projected unrestricted net position is expected to be $1,119,308 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 in Fiscal Year 2025. This amount represents connection fees due to new construction. Connection fees related to commercial developments pending approval by the Village Board are not reflected as revenues for 2025.

Water and Sewer capital improvements total $3,323,000. Most of these expenditures are related to:

- Completion of Alternate Water Source Study ($100,000)
- Reservoir Facility Assessment ($50,000)
- 18" Transmission Main Abandonment Project ($111,000)
- Schelter Road watermain upsizing ($500,000)
- Riverwoods Road watermain design engineering ($75,000)
- Replace Utility Division Vehicle Truck #242 ($200,000)
- Old Mill Commons Lift Station Rehabilitation ($730,000)
- Northampton Lift Station Engineering / Rehabilitation ($670,000)
- Sanitary Sewer Lining ($100,000)
- Sanitary Interceptor Repairs ($272,000)

OTHER FUNDS

The FY 2025 Budget reflects no use of **Motor Fuel Tax Funds**. The Village practice is to build up a fund balance for multiple years and use available funds for a single year's road project. **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 2025 Village contribution of $915,451. Funds for the Police Pension Fund employer contribution come from the Village's annual property tax levy. The Police Pension Fund conducts an actuarial analysis annually to provide the Village with a recommended contribution amount. The contribution amount reflected in the FY 2025 budget matches the actuary recommended amount and is 10.4% more than the amount levied in 2024.

The budget for the **E911 Fund** reflects emergency telephone surcharge revenue anticipated for FY 2025 as well as expenditures related to dispatch services provided by the Village of Deerfield and the Police Department's annual squad laptop lease expense.

The **Park Development Fund** reflects revenues received in the form of developer donations for new residential developments. Use of Park Development Fund revenues is restricted to expenses related to park and path maintenance and construction. The 2025 Budget does not contemplate park donation revenue due to the completion of the Manors of Whytegate subdivision and no other large-scale residential developments approved and pending construction. The Park Development Fund budget reflects a $725,000 transfer to the General Capital Fund to pay for various park and path projects planned for 2025.

The budget for **Sedgebrook Special Service Area** reflects the property tax levy assessed for the Sedgebrook Retirement community and Camberley Club townhomes to pay for public improvements. The Village receives the property taxes from all property owners in this special service area and uses the tax proceeds to pay related principal and interest on the bonds when they come due during the fiscal year.

ACKNOWLEDGEMENTS

The budget for 2025 is not just a financial document; it is a roadmap for our village's future. I am confident that, with your support, we can achieve our objectives and continue to foster a vibrant, thriving community.

The presentation of this budget document would not be possible without the support, coordination, and ability of the Village's Department Managers. We are grateful for the time members of the Village's leadership team dedicated to the budget process and worked to refine financial forecasts during this especially difficult economic time. Special appreciation is extended to Finance Director Matt Rossi for efforts in assisting with developing the budget, this presentation, and for work on various financial models and forecasts in response to the economic crisis. Additionally, Administrative Assistant Leslie Cole, Administrative Assistant Rebekah Fontane, 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 members' 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. Please feel free to reach out with any questions or comments in the meantime.

Respectfully submitted,

Bradly J. Burke
Village Manager

Matt Rossi
Finance Director

ORGANIZATIONAL INFORMATION

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VILLAGE OF
LINCOLNSHIRE

BUDGET PROCESS

This Budget defines Village of Lincolnshire governmental activities for fiscal year January 1 through December 31, 2025.

The State of Illinois Statutes provides two formats by which municipalities may spend anticipated revenues: the "Budget" system or the “Appropriations” system. The Village of Lincolnshire has historically operated under the Appropriation system but made an amendment to the Village Code in 2023 to change to the budget system starting in fiscal year 2024. Smaller municipalities typically operate under the Appropriations system, as it is simpler in process and format. Although Lincolnshire’s population is smaller compared to other municipalities in the Chicagoland area, the Village Board and staff found the budget system more appropriate as it provides a detailed explanation of all fiscal year expenditures and revenues.

In preparing the budget, Finance Department staff and Village Manager provide parameters to Department Managers. These parameters change year-to-year based on goals of the Village Board and economic climate, but they always include guidelines on acceptable spending levels, a ratio of capital to operating expense, and personnel requirements. The Finance Director/Treasurer and Village Manager compile department requests 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 want to consider comments and suggestions from the public at the outset of the process. The first such meeting concerning the Fiscal Year (FY) 2025 Budget was held September 23, 2024.

Following September 23, 2024, public input session, the first draft of the FY 2025 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 day-to-day activities. The budget includes revenue projections of Village government income for the next fiscal year, so expenditures can meet revenue expectations. The Budget also includes a Capital Improvement Program detailing the expenditures for permanent facilities, infrastructure, vehicles, and equipment purchases. Village officials and staff annually review and revise the Village’s 10-Year Capital Improvement Program. This 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 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 Village Hall, Vernon Area Public Library, and on the Village of Lincolnshire

website at www.lincolnshireil.gov. When all issues are resolved and the draft budget completed, the public has additional opportunities to comment on the Budget before final adoption.

The Budget approval process coincides with the preparation of the Tax Levy Ordinance. This ordinance authorizes Lake County to levy taxes on property within Lincolnshire corporate limits for the Village required 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. Government and agency funds follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when 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 fund liability is incurred, if measurable. Governmental fund measurement focuses on the determination of financial position and changes in financial position, rather than on net income determination.

The Village budgets Water and Sanitary Sewer Fund, Storm Sewer Fund, and Vehicle Maintenance Fund activities on a full accrual basis, except for depreciation and compensated absences. Enterprise, proprietary, and pension trust funds use accrual basis of accounting, with measurement focus on determination of net income, financial position, and cash flows. Revenues are recognized when earned and expenses are recognized when incurred.

The Annual Comprehensive Financial Report shows the status of the Village's finances based on "generally accepted accounting principles" (GAAP). In most cases, this conforms to the way the Village prepares its budget. Three exceptions are: treatment of depreciation expense; compensated absences; and long-term pension liability expenses. 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 Annual Comprehensive Financial Report for the Water and Sanitary Sewer Fund.

VILLAGE OF

LINCOLNSHIRE

2025 Budget Calendar

Date/Time	Event	Purpose
06/25/2024 to 06/28/2024	Finance Director and Village Manager meet with elected officials in small groups to review five-year financial forecast	Financial Forecast Development
Friday - 06/21/2024	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 - 07/22/2024 **COW Meeting**	Village Board Meeting	Presentation and Update on Long-Term Capital Plan
Friday - 08/09/2024	**Deliverable:** 2025 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 FY2025 Budget Process	Operating Budget Development
	Deliverable: Budget Article Completed for Fall Newsletter	Operating Budget Development
08/12/2024 to 08/16/2024	Village Manager Reviews Capital Improvement Worksheets & Returns to Department Managers with Comments	Capital Improvement Program Development
Monday - 08/26/2024 **COW Meeting**	Village Board Meeting	Discussion Budget Goals / Prioritization / Mid-Year Review
Friday - 08/30/2024	**Deliverable:** Operating Budget & Year End Projection entry into BS&A	Operating Budget Development
Wednesday - 09/04/2024	**Village Manager Obtain Questions / Comments from Staff – During Employee Council**	Obtain Comments / Requests
09/09/2024 to 9/13/2024	Departmental Budget Review Meetings	Operating Budget Development

Monday - 09/09/2024 **COW Meeting**	Village Board Meeting	Mayor & Board of Trustees Receive Comments/Suggestions from Organizations and Residents and Review Proposed FY2025 Goals
Friday - 09/20/2024	**Deliverable:** Department Managers Return Draft Budget with Comments/amendments to Finance	Operating Budget Development
Week of 09/23/2024	Finance Compile all Budget Data	Operating & Capital Improvement Program Budget Development
Week of 9/30/2024	Gather and Assemble all Data for Budget Workbook	Operating & Capital Improvement Program Budget Development
Friday – 10/04/2024	**Deliverable:** • Professional Services Agreement List • Performance Indicators • Program Activity Sheets	Operating Budget Development
Friday - 10/11/2024	**Deliverable:** Budget Books Delivered to Mayor and Board of Trustees	Distribution of Proposed Budget
Friday - 10/11/2024	Public Copies of Budget Books at the Village Hall, Library and Online	Public Review of Budget
Monday - 10/21/2024	Special Committee of the Whole Budget Meeting	Mayor and Board of Trustees Review Budget
Wednesday – 10/23/2024	Special Committee of the Whole Budget Meeting (If Needed)	Mayor and Board of Trustees Review Budget
Friday – 11/01/2024	**Deliverable:** Department Managers Review/Update Year-End Projections and Recommend Project Carryover Amounts	Operation & Capital Improvement Program Budget Development
Wednesday – 11/06/2024	Final Budget Revisions Made by Village Manager/Finance Director	Operation & Capital Improvement Program Budget Development
Monday - 11/25/2024 **COW Meeting**	Committee of the Whole Meeting	Public Hearing on Proposed Budget
Tuesday - 12/03/2024	**Deliverable:** Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
Tuesday - 12/03/2024	Public Copies of Final Budget at the Village Hall, Library, and Online	Public of Review Budget
12/09/2024 **RVB Meeting**	Village Board Meeting	Adoption of FY 2025 Budget

FINANCIAL POLICIES

Overview

Village financial policies are critical to 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, E911 Fund, and Park Development Fund are prepared on a modified accrual accounting 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, compensated absences, as well as claims and judgments, are recorded only when payment is due, using the current financial resources measurement focus of accounting.

Budgets for the Enterprise Funds (Water & Sanitary Sewer fund and Storm Sewer fund), 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., charges associated with water, sanitary sewer, storm sewer fees) and recognized as revenue when bills are prepared. Expenses are reported when a liability is incurred, regardless of timing of related cash flows, using the economic resources measurement focus of accounting. The major difference between budget basis and full accrual basis of accounting is the former "expenses" the full amount of a capital expenditure in the first year of purchase while the latter "expenses" it as depreciation over life of the capital item.

Guidelines

Current revenues will be sufficient to support current expenditures except where the Board of Trustees has approved the use of fund reserves and/or loan proceeds to cover capital program needs.

The budget process and format are 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.

Staff provides the Village Board with monthly budget reports comparing actual versus budgeted revenue and expense activity throughout the year. Amounts presented in the budget are compared with actual revenues and expenditures for the prior year.

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 Annual Comprehensive Financial Report 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 Annual Comprehensive Financial Report presents the Village's operations on a GAAP basis and shows fund expenditures and revenues on a budget basis for the General, Debt Service and Proprietary funds.

Planning
The Village annually prepares a 5-Year Financial Forecast and 10-Year Capital Improvement Plan (CIP). The 5-Year Financial Forecast projects revenues and expenditures for the General Fund, General Capital Fund, Water & Sewer, and Storm Sewer Funds over a five-year period and takes into consideration planned capital expenditures. The CIP includes estimated future capital improvements and vehicle and equipment purchase costs. Capital improvements include repair and replacement of streets, parks, pedestrian/bike paths, water, sanitary sewer, storm sewer infrastructure, information technology infrastructure, and building improvements.

Budget Amendments
The Village operates under the budget officer system. Amendments to the Budget may be made through a budget amendment approved by the Village Board.

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
Personnel cost expenditure control is provided through position analysis and adherence to the Village's Classification and Pay Plan found in the Supplementary Information of the budget. 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 2025, 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 is 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 greater than or equal to 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: meet reserve policies, avoid future debt, and reduce outstanding debt. The Village will not use year-end surpluses to fund ongoing operating expenses.

Any surplus 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, Sanitary Sewer, and Storm Sewer Fund surpluses shall first be 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 Capital Improvement Plan program with the revenues projected for the upcoming year and the Operating Budget.

Project Selection

All capital projects exceeding $50,000 are submitted for approval and must be justified in terms of how the project supports 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). Budget approval 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 step 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 the General Capital Fund, Water & Sewer Improvement Fund, and Storm Sewer Improvement Fund based on the 10-Year 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 submittal 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 to acquire 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 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 15 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 10 years). Debt financing will be used for major, non-recurring items with a minimum of 15 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 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 Annual Comprehensive Financial Report 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 12 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, Sanitary Sewer, and Storm 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. *5-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 Sanitary Sewer Operations, Water and Sanitary Sewer Improvement, Storm Sewer Operations, Storm Sewer Improvement, and Motor Fuel Tax).
2. *Reserve Analysis*: The Village will annually review the reserve levels and produce a report indicating up-to-date reserve levels 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. Staff maintains 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.) 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.

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 10-Year Capital Improvement Plan justifying 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 Department personnel record assets into proper asset classifications in the fixed asset maintenance files. Depreciation is calculated annually on all assets (except land).

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 the Finance Department 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. Adjust asset records when deemed necessary.
6. Review asset records to ensure adequate insurance coverage.
7. Prepare the Comprehensive Annual Financial Report 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 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 made 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, and hard copies made available at Village Hall and Vernon Area Public Library. The Budget shall include the Village's contribution to the Lincolnshire's IMRF account as well as this Funding Policy.

Review of Funding Policy

The Village will review this policy annually during the budget preparation process to determine if changes to this policy are needed to ensure adequate resources are being accumulated in the IMRF account. The Village reserves the right to make changes to this policy, at any time, if the financial condition of the Village warrants and the Village Board determines it is appropriate.

FUNDING POLICY FOR LINCOLNSHIRE POLICE PENSION FUND

Introduction

The purpose of this policy statement is to define the manner in which the Village of Lincolnshire funds long-term cost of benefits promised to plan participants and defines the calculation of Lincolnshire's "actuarially determined contribution" (ADC) to the Police Pension.

The ultimate goal of this policy is to ensure pension benefits can be paid, employer costs can be managed, and the plan to fund pensions is clear.

General Funding Policy Objectives

The fundamental financial objective of a public employee defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. To assure the plan remains sustainable, the plan should accumulate adequate resources for future benefit payments in a systematic and disciplined manner during the active service life of the benefiting 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. 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*:10% of active deaths are assumed to be in the line of duty. The following tables will be used based on the status of the plan participant:

    a) Active Lives: PubS-2010 Employee mortality, unadjusted, with generational improvements with most recent projection scale.
    b) Inactive Lives: PubS-2010 Healthy Retiree mortality, adjusted by a factor of 1.15 for male retirees and unadjusted for female retirees, with generational improvements with most recent projection scale.
    c) Beneficiaries: PubS-2010 Survivor mortality, unadjusted for male beneficiaries and adjusted by a factor of 1.15 for female beneficiaries, with generational improvements with most recent projection scale.
    d) Disabled Lives: PubS-2010 Disabled mortality, adjusted by a factor of 1.08 for male disabled members and unadjusted for female disabled members, with generational improvements with most recent projection scale.

13. *Disability Rate:* 60% of the disabilities are assumed to be in the line of duty. Rates will be based on those developed in the 2022 IPOPIF Experience Study using actual experience from all Police Pension plans in Illinois.
14. *Marital Status*: 80% of police officers are assumed to be married.
15. *Spouses Age:* Males are assumed to be 3 years older than females.
16. *Census Data*: Collected as of measurement date. Example: 12/31/2020 for fiscal year 2021.
17. *Participant Data:* "Number Included" and Active Participants data shall be based on authorized staffing level
18. *Measurement Date of the Net Pension Liability*: 12/31 (i.e.: Fiscal Year End 2020 will be measured 12/31/2020)
19. *Retirement & Termination Rates*: Rates will be based on those developed in the 2022 IPOPIF experience study 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 is the timing of when the total pension liability, information about changes in assumptions, other inputs/benefits, and the employer contributions are determined. Lincolnshire Police Pension Fund's Actuarial Valuation shall be stated as of January 1 of the current fiscal year (i.e.: Actuarial Valuation as of January 1, 2021, for Fiscal Year Ending December 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

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 & Storm Sewer Funds)
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

Village funds 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, 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 over 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% 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 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 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 for 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 (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, 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 who 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. To further our service goals, we must remain accessible 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 always managed in the most efficient manner, 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 their 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 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 conflict with the conduct of our official duties, including political activity within the Village of Lincolnshire.

4. *Professionalism.* We must always strive for personal excellence and exhibit 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.

5. *A Culture of Care.* Our human resources are at the center of everything we do. We recognize that the whole person comes to work every day, not just the employee. Our shared journey of wellbeing encompasses all employees. We support collective and individual wellbeing by facilitating trust, satisfaction, a sense of purpose, and learning. We provide services, experiences, and spaces for everyone to cultivate development. As a humane organization, we realize the importance of personal qualities that contribute to our environment, including open communication, creative energy, dedication, respect for others, compassion, and a sense of humor. Above all, we look beyond the value someone brings as an employee and recognize their intrinsic worth. In this way, we ensure our work is a source of enjoyment and personal satisfaction.

(Approved by the Mayor and Board of Trustees by Ordinance in September 1985 and Updated in January 2023)

The Lincolnshire Way Employee Values Defined

A model Lincolnshire employee should strive to serve the public in the best way and hold coworkers accountable for promoting these values every day.

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

Core Value	***Defined***
Self-Motivated	An employee 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.
Value as a Team Member	Team members operate with the common understanding that each employee is valued both as an individual and as part of a team. Everyone's participation helps the team function and advances the mission of the Village. A team member shows genuine commitment to the cause. They quickly and easily adapt, are confident, reliable, and responsible. A team member actively listens, shares positive opinions, is always ready to help, supports and respects others, takes a problem-solving approach, and is willing to adapt their point of view for the greater good. Each team member will be evaluated with realistically measured goals, positive communications, and mentoring between the employee and supervisor. What we do matters, and we should all contribute to the success of the Village's mission.
Positive Attitude	A positive attitude is characterized by displaying certainty, acceptance, and affirmation. Always being respectful, responsible, impartial, self-assured, and non-critical 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 instead of criticizing them. They provide the very best service to their department, the community, and the Village.

Integrity and Ethical	Having integrity in the workplace means approaching our career 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 abides by 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.
Compassionate	Being a compassionate team member is having empathy for others and attempting to understand other people's situations in life and responding accordingly.
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.
Cultivates Belonging	Cultivating a sense belonging within employee groups, neighborhoods, cultural and community groups, businesses, and all guests who enter Lincolnshire's limits is imperative to the success of the Village. We strive to make others feel secure, supported, accepted, connected, and included as an equal member of our collective group.
Contributes to 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 2025 GOALS

Administration / All Village Departments Goals

- *Competitive and Up-to-Date Classification and Compensation for Village Employees:* Based on consultant recommendations from a classification and compensation study, begin implementing recommendations regarding position description revisions, as well as wage and salary adjustments, following Village policies and approval processes.

- *"Working Genius" Enhances Teamwork and Collaboration:* Use "Working Genius" productivity assessment principles and tools to ensure all departments and inter-departmental teams incorporate team maps and norms. Distribute and reference "Working Genius" materials and incorporate principles into organizational culture. The principles of Working Genius will guide all project management and internal meetings.

- *Implementation of the IT Strategic Plan:* Following adoption, begin work towards accomplishing goals and objectives set forth in the IT Strategic Plan pertaining to securing long-term internet services; complete network connectivity, and coverage audit within and between all Village facilities; improve capital planning; and deploy proactive software update plan and replacement schedule.

- *Relevant and Engaging Village Communication Mediums:* Increase video use in Village communications to increase audience engagement. Develop and share monthly report on communication metrics. Develop quarterly report summarizing notable departmental accomplishments, key performance indicators, and budget/capital improvement progress.

- *Employee Engagement/New Employee Onboarding/Mentoring:* With nearly 50% of current employees having less than five years' experience working for Lincolnshire, it is vital that new employees embrace organizational culture and connect with one another. The Administration Department and departmental leadership will work with Employee Council to develop and implement a program for maintaining organization culture and connectedness.

Community & Economic Development Department Goals

- *Improved Building Division Services:* Solicit consultant proposals to aid in improving inspection and plan review services, including building, fire/life safety, and structural engineering disciplines. Following execution of a contract, and depending on staff availability, work with consultant to adopt the International Code Council (ICC) 2024 code series; update local amendments to Title 5 (Building Regulations) of the Lincolnshire Village Code; and evaluate the Village's building permit fees.

- *Expanded Housing and Commercial Use Opportunities:* Based on Comprehensive Plan and "Homes for a Changing Region" recommendations, amend Village Codes to allow for new types of housing and commercial use opportunities, with emphasis on the possibility for new housing units in the Corporate Center.

- *Proactive and Rebranded Economic Development*: Following adoption of the Economic Development Strategic Plan, take the following steps: issue RFP for marketing services and/or business recruitment assistance; streamline review/approval process for all zoning requests and building permits; and update economic incentive policy to provide flexibility and increase effectiveness. Policy initiatives to be considered include increasing creative application of tax sharing agreements, façade improvement programs, and/or revolving loans.

Finance Department Goals

- *Complete Analysis and Recommendation to Secure Competitive 457 Fees:* With aid of third-party consultant aid, analyze of the 457 retirement plan fees. If existing fees are higher than industry standard, issue an RFP to seek bids from 457 plan providers.

- *Develop Strategic Debt Issuance/Capital Project Financing Plan:* Evaluate financing options for upcoming water capital projects outlined in the 10-Year Capital Improvement Plan. Ensure all options account for capital projects occurring over the next decade or more to mitigate long term financial liabilities.

- *Implement GASB 101:* GASB 101 is the most recent accounting standard in need of implementation based on Lincolnshire's accounting practices. The goal of GASB 101 is to more accurately account for financial liability of compensated absence policies. The Village will implement GASB 101 as a part of the Fiscal Year 2024 audit to comply with all accounting standards.

- *Updated Financial Policies:* Review all existing financial policies and recommend updates based on any recent changes in operational procedures or industry standards.

Police Department Goals

- *Transparency and Trust through Police Reporting:* Create a standardized, comprehensive monthly report that includes sections for police activity, statistics, notable incidents, community engagement highlights, and upcoming events. The report will enhance transparency and provide education to the public by making the community aware of monthly police activities and community engagement initiatives. Share report within various Village communication channels allowing for evaluation of the goal through tracked number of report views and community feedback.

- *A Data-Driven Union Agreement*: Based on a comparison of compensation and other benefits offered by comparable municipalities, leadership from the Police Department and Administration work collaboratively with collective bargaining representatives to negotiate new union agreement. To assist with negotiations, develop and implement survey to solicit input on the officer psychological wellness program. Use survey data to determine the impact of officer psychological wellness visits (e.g., sick leave usage, workers compensation claims, officer feedback). Use data to decide needed changes in the new collective bargaining agreement.

- *Develop Stronger Local Government Relationships Through Multidisciplinary Solutions*: Assist with the establishment of a multidisciplinary threat assessment team in Lake County. Provide local government partners with aid in identifying persons with behaviors of concern, assessing those for risk of engaging in violence or other harmful activities, and delivering intervention strategies to manage the risk of harm to others.

- *Create a Strategic Plan for Assessing Officer Career Development and Wellness*: To enhance effectiveness and professionalism, provide quarterly internal training with all sworn personnel. Training will include State mandates and other topics relevant to the development of newer officers. Included in the training assessment will be an internal review with each officer to discuss their wellness and desired career development path. Supervisors will provide mentorship through emotional and professional support helping officers navigate on-the-job related challenges by creating individualized career development plans for each non-probationary officer.

Public Works Department Goals

- *Evaluate the Village's Water Meter Equipment and Technology:* The Village completed a major water meter upgrade project in 2016. Given dated water meter reading technology, the need to deliver higher levels of customer service with more data, and the goal of reducing water loss, a comprehensive review of Lincolnshire's meter reading infrastructure for the future will be evaluated and vetted for inclusion in the 10 Year Capital Improvement Program to position the Village for this major undertaking.

- *Old Mill Road Improvement, Annexation, and Jurisdictional Transfer Evaluation*: Portions of Old Mill Road are under Vernon Township's authority, and the roadway needs resurfacing. To plan for this project, complete a comprehensive review and evaluation related annexation opportunities for adjacent properties given the Village does not own the roadway right-of-way. The comprehensive plan also contemplates the addition of pedestrian accommodations in the corridor that should be evaluated with Openlands of Lake Forest, Florsheim Estate owner.

- *Connection Fee Analysis and Recommendation:* Review and update the Village's connection fees for water and sewer connections. Consider method from other municipalities as well at the Village's recent partnership with Northern Illinois University to evaluate fees and make corresponding changes to the Village's Comprehensive Fee Schedule.

- *Utilize myGIS for Enhanced Public Works Management:* Work with MGP, the Village's GIS *vendor, to* develop GIS based applications to track data for recurring work such as snowplow events, tree inventory, garbage collection in the parks, and facility inspections. Use data to determine effectiveness of capital improvement / capital maintenance program goals and objectives.

- *Comprehensive Update of Public Works Policy Manual:* Conduct a thorough review of all Public Works policies, focusing on aligning them with the latest OSHA standards and recommendations. This process will include revising existing policies, finding gaps in safety protocols, and implementing new guidelines to ensure compliance and enhance workplace safety.

- *Village Parks Safety Assessment:* In 2023, the Police Department evaluated Spring Lake Park, North Park, Balzer Park, and Whytegate Park and provided recommendations to Public Works. Village staff will evaluate the remaining parks to assess existing conditions and identify further improvements.

- *Parks and Paths Master Plan Update:* Collaborate with the Park Board to conduct a comprehensive review and update of the Parks and Paths Master Plan. This update will assess all existing park equipment and incorporate findings from recent safety surveys to prioritize necessary upgrades and replacements. Additionally, the plan will integrate recommendations from the Comprehensive Plan.

- *Village-Wide Sustainability Initiative:* Involve all departments in developing an internal sustainability plan. The plan will define and identify sustainable practices in the Village's workplace which can then transcend into community-scale goals. Current departments' current strategies and actions will be assessed which will allow staff to highlight their cohesion with larger scale, region-wide sustainability goals. The plan will also look to evaluate existing sustainability initiatives to collect data to prioritize strategies, set performance standards, and create guidelines for a Village-wide sustainability plan implementation.

VILLAGE OFFICIALS

Village Board of Trustees

Mayor
Elizabeth Brandt
Term Expires 2027

Trustee
Dr. Mara Grujanac
Term Expires 2027

Trustee
Joe Kelly
Term Expires 2027

Trustee
Veronica Pantelis
Term Expires 2027

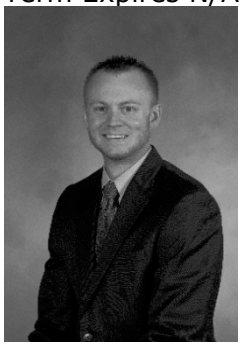
Trustee
Jill Raizin
Term Expires 2025

Trustee
Robert Mitchell
Term Expires 2025

Trustee
Dr. Sandra Wright
Term Expires 2025

Village Clerk
Barbara Mastandrea
Term Expires 2027

Village Treasurer
Matt Rossi
Term Expires N/A



Village Officials - Cont.

Appointed Boards & Term Expiration

Architectural Review Board	
Cherise Kennerley, Chair	2027
Phil Lazarus	2027
Mike McCall	2027
Paul Orzeske	2027
Brian Santosuosso	2026
Rakesh Malhotra	2026
Richard Merrifield- Alternate	2025
Vacant - Alternate	

Park Board	
Ken Borgerding, Chair	2027
Manoella Alves	2026
Dmitry Moissev	2025
Lee Fell	2027
Barry Gurewitz	2024
Justin Shukas	2027
Julia Hamilton	2026
Vacant – Alternate	

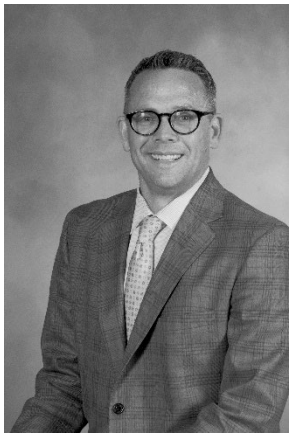
Police Pension Fund Board	
Steven Lee, President	2025
Mickey Herst	2026
Roy Bethel	N/A
Jacob Temple	N/A
Adam Hyde, Beneficiary Member	N/A

Zoning Board	
Brian Bichkoff, Chair	2026
Denis Curtin	2027
Bryan Hersh	2026
Scott Josephson	2025
Gary Kalina	2025
Bert Cohen	2025
Glenn Hansen - Alternate	2025

MANAGEMENT TEAM

Department Managers

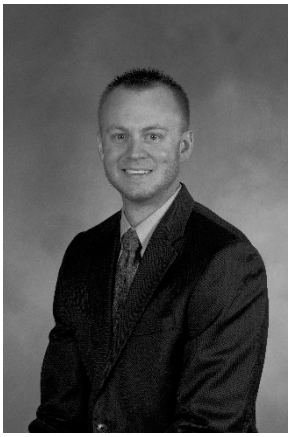
Brad Burke
Village Manager



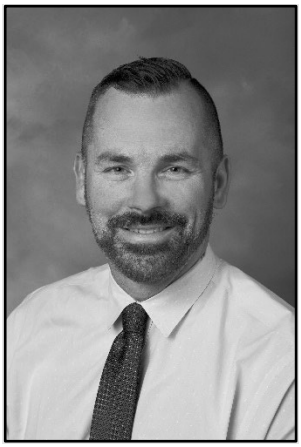
Ben Roesler
Assistant Village Manager/Community & Economic Development Director

Joseph Leonas
Chief of Police

Matthew Rossi
Finance Director



Bradford H. Woodbury
Public Works Director



Management Support

Administration

Leslie Cole, Administrative Assistant II

Community & Economic Development

Shannon Latham, Building Inspector
Tonya Zozulya, Planning & Development Manager
Kelly Brockway, Administrative Assistant I

Finance

Tara Ibrahim, Accounting Manager
Rebekah Fontane, Administrative Assistant I

Police

Kim Covelli, Deputy Chief
Jamie Watson, Commander
Amy Krob, Administrative Assistant I

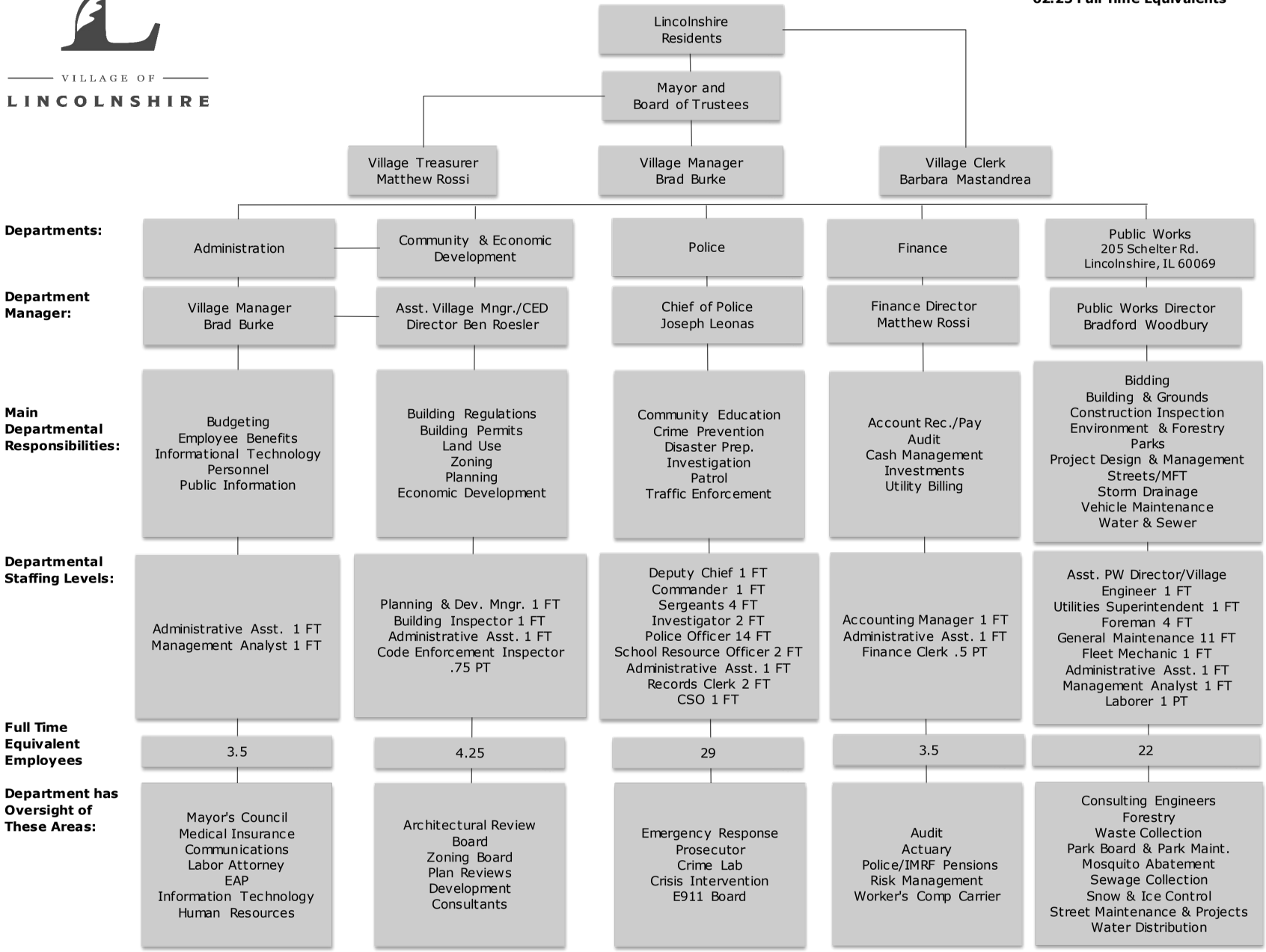
Public Works

Walter Dittrich, Assistant Public Works Director/Village Engineer
Maxwell Geib, Utilities Superintendent
Tim Baynon, Forestry/Fleet Foreman
Josh Biddinger, Parks Foreman
Ken Monterubio, Streets/Storm Sewer Foreman
Ryan Van, Utilities Foreman
Cecilia Anderson, Management Analyst
Emily Land, Administrative Assistant I

Organizational Chart

Village of Lincolnshire
Organizational Chart
Effective 1/1/2025

60 Full Time Employees
2.25 Part Time or Seasonal Employees
62.25 Full Time Equivalents



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 13 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 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
General Fund	$ 14,908,208	$ 14,878,582	$ 13,853,743	$ 15,267,771	$ 14,482,212
Water & Sewer Fund	$ 7,581,703	$ 5,868,198	$ 5,805,500	$ 5,995,000	$ 6,145,500
Water & Sewer Improvements Fund	$ 1,155,235	$ 780,225	$ 2,755,000	$ 1,393,700	$ 3,400,000
Motor Fuel Tax Fund	$ 464,304	$ 370,819	$ 327,000	$ 353,750	$ 353,000
Police Pension Fund	$ (3,283,557)	$ 4,947,341	$ 1,449,320	$ 3,272,320	$ 2,335,451
Fraud, Alcohol, Drug Enforce Fund	$ 114,760	$ 496	$ -	$ 11,500	$ 7,000
Vehicle Maintenance Fund	$ 552,068	$ 580,785	$ 482,195	$ 482,195	$ 480,738
E911 Fund	$ -	$ 1,053,696	$ 386,500	$ 380,000	$ 384,000
Park Development	$ 67,513	$ 35,034	$ 3,000	$ 3,050	$ 2,500
SSA Sedgebrook	$ 1,184,564	$ 1,190,157	$ 1,185,308	$ 1,189,438	$ 1,184,750
Storm Sewer Operating Fund	$ 9,021,983	$ 1,665,136	$ 1,365,000	$ 1,390,000	$ 1,365,000
Storm Sewer Improvements Fund	$ 901,341	$ 1,441,483	$ 2,510,000	$ 2,725,000	$ 10,000
General Capital Fund	$ 2,419,731	$ 2,704,634	$ 317,000	$ 2,368,858	$ (1,775,000)
TOTAL	**$ 35,087,853**	**$ 35,516,586**	**$ 30,439,566**	**$ 34,832,582**	**$ 28,375,151**

EXPENDITURE SUMMARY BY FUND

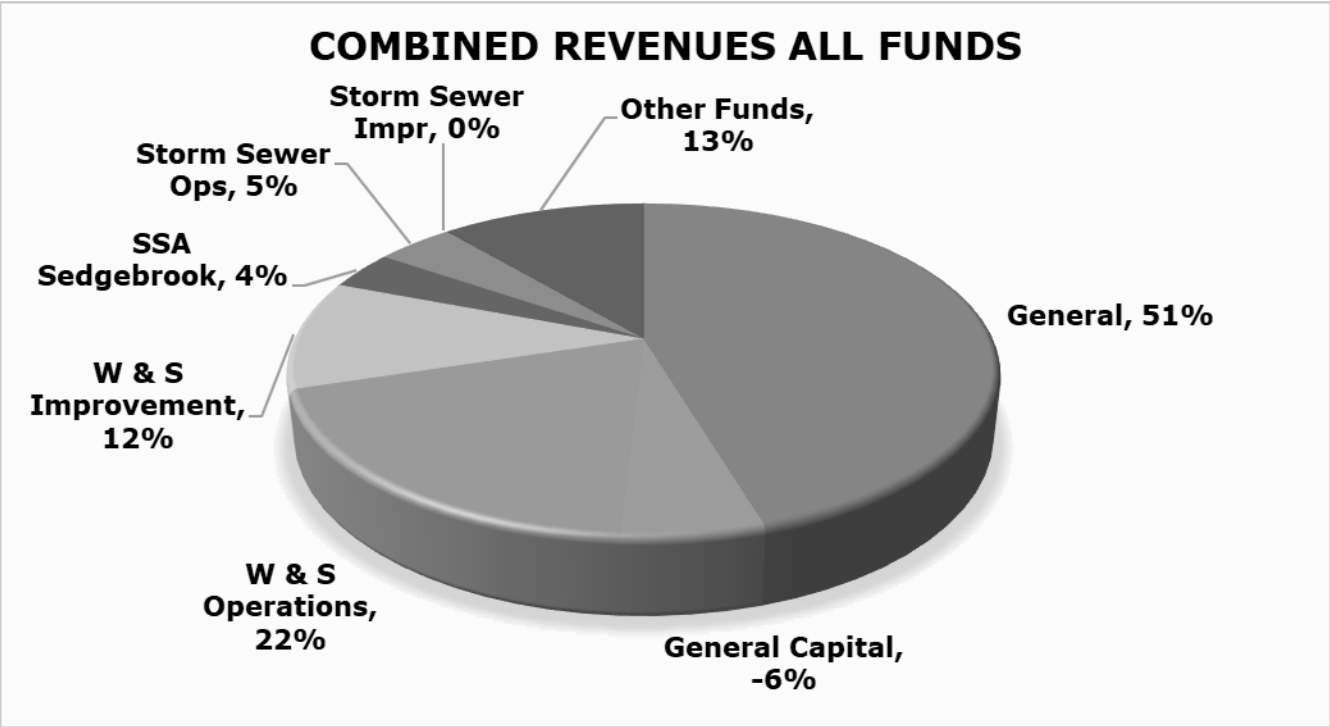
Fund	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
General Fund					
Administration	$ 512,500	$ 515,202	$ 627,865	$ 611,989	$ 651,182
Finance	$ 319,821	$ 343,066	$ 439,225	$ 426,722	$ 477,020
Police	$ 4,863,518	$ 5,600,990	$ 5,743,881	$ 5,429,283	$ 5,903,099
Community & Econ. Development	$ 1,082,530	$ 1,169,035	$ 1,310,143	$ 1,261,997	$ 1,361,677
Insurance/Common Expenses	$1,496,696	$1,611,923	$950,716	$865,479	$986,915
Public Works					
Administration	$263,980	$265,389	$342,920	$310,320	$356,809
Streets	$1,051,724	$1,125,864	$1,377,160	$1,254,663	$1,352,936
Parks & Grounds	$1,346,077	$1,442,771	$1,604,100	$1,599,176	$1,702,977
Buildings	$166,458	$173,026	$193,922	$178,412	$240,507
Debt & Transfers	$3,200,000	$2,845,000	$840,000	$3,140,000	$890,000
TOTAL	**$ 14,303,304**	**$ 15,092,266**	**$ 13,429,932**	**$ 15,078,041**	**$ 13,923,122**
Water & Sewer Fund					
Administration	$ 1,929,728	$ 3,044,356	$ 888,991	$ 1,449,910	$ 956,916
Operations	$ 4,255,776	$ 4,441,241	$ 5,127,654	$ 4,913,613	$ 5,269,941
TOTAL	**$ 6,185,504**	**$ 7,485,597**	**$ 6,016,645**	**$ 6,363,523**	**$ 6,226,857**
Water & Sewer Improvements Fund	$ 2,153,919	$ 468,193	$ 2,634,250	$ 1,239,601	$ 3,323,000
Motor Fuel Tax Fund	$ 151,287	$ 687,942	$ -	$ -	$ -
Police Pension Fund	$ 1,608,322	$ 1,636,510	$ 1,789,700	$ 1,652,700	$ 1,807,400
Fraud, Alcohol, Drug Enforce Fund	$ -	$ -	$ -	$ -	$ -
Vehicle Maintenance Fund	$ 506,318	$ 512,799	$ 482,195	$ 437,173	$ 480,738
E911 Fund	$ -	$ 226,770	$ 424,000	$ 257,500	$ 252,500
Park Development Fund	$ 305,535	$ 356,979	$ 357,000	$ 118,858	$ 725,000
SSA Sedgebrook	$ 1,148,288	$ 1,157,087	$ 1,172,600	$ 1,172,425	$ 1,446,437
Storm Sewer Operations Fund	$ 1,384,620	$ 1,849,934	$ 224,025	$ 209,499	$ 250,782
Storm Sewer Improvements Fund	$ 1,023,153	$ 585,993	$ 5,710,000	$ 5,610,122	$ 761,000
General Capital Fund	$ 1,331,842	$ 1,187,942	$ 2,700,300	$ 1,823,826	$ 1,911,500
GRAND TOTAL	**$ 30,102,092**	**$ 31,248,012**	**$ 34,940,647**	**$ 33,963,268**	**$ 31,108,336**

EXPENDITURE SUMMARY BY ACTIVITY

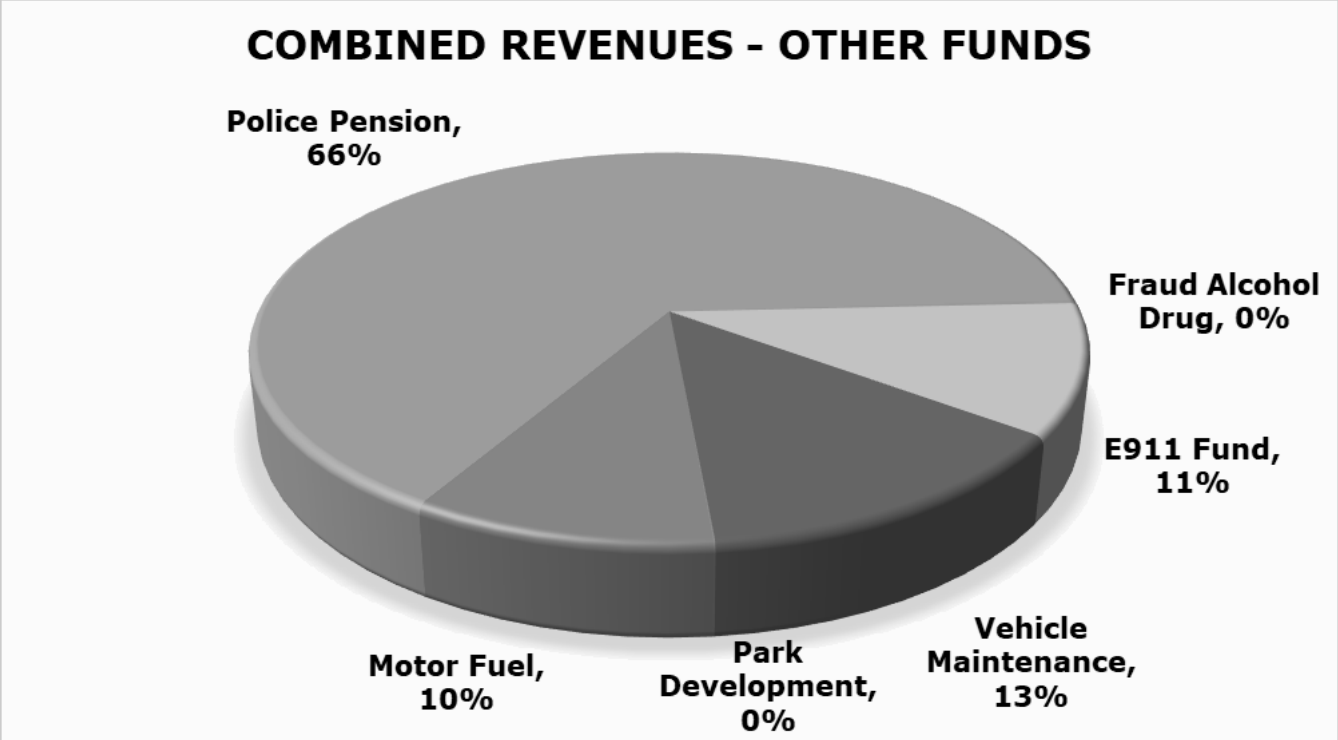
Account Activity		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
General Fund - Operating						
Administration		$ 512,500	$ 515,202	$ 627,865	$ 611,989	$ 651,182
Finance		$ 319,821	$ 343,066	$ 439,225	$ 426,722	$ 477,020
Police		$ 4,863,518	$ 5,600,990	$ 5,743,881	$ 5,429,283	$ 5,903,099
Community & Econ. Development		$ 1,082,530	$ 1,169,035	$ 1,310,143	$ 1,261,997	$ 1,361,677
Insurance/Common Expenses		$ 1,496,696	$ 1,611,923	$ 950,716	$ 865,479	$ 986,915
Public Works		$ 2,828,239	$ 3,007,050	$ 3,518,102	$ 3,342,571	$ 3,653,229
	TOTAL	**$11,103,304**	**$ 12,247,266**	**$ 12,589,932**	**$ 11,938,041**	**$ 13,033,122**
Special Revenue - Operating						
Vehicle Maintenance Fund		$ 506,318	$ 512,799	$ 482,195	$ 437,173	$ 480,738
E911 Fund		$ -	$ 226,770	$ 424,000	$ 257,500	$ 252,500
Fraud, Alcohol, Drug Fund		$ -	$ -	$ -	$ -	$ -
	TOTAL	**$ 506,318**	**$ 739,569**	**$ 906,195**	**$ 694,673**	**$ 733,238**
Debt Service - by Fund						
General Debt		$ -	$ -	$ -	$ -	$ -
SSA Sedgebrook		$ 1,148,288	$ 1,157,087	$ 1,172,600	$ 1,172,425	$ 1,446,437
	TOTAL	**$ 1,148,288**	**$ 1,157,087**	**$ 1,172,600**	**$ 1,172,425**	**$ 1,446,437**
Capital Projects - by Fund						
Motor Fuel Tax Fund		$ 151,287	$ 687,942	$ -	$ -	$ -
Park Development Fund		$ 305,535	$ 356,979	$ 357,000	$ 118,858	$ 725,000
General Capital Fund		$ 1,331,842	$ 1,187,942	$ 2,700,300	$ 1,823,826	$ 1,911,500
Storm Sewer Improvement Fund		$ 1,023,153	$ 585,993	$ 5,710,000	$ 5,610,122	$ 761,000
Water & Sewer Improvements Fund		$ 2,153,919	$ 468,193	$ 2,634,250	$ 1,239,601	$ 3,323,000
	TOTAL	**$ 4,965,736**	**$ 3,287,049**	**$ 11,401,550**	**$ 8,792,407**	**$ 6,720,500**
Fund Transfer Out						
General Fund		$3,200,000	$2,845,000	$840,000	$3,140,000	$890,000
Water and Sanitary Sewer Fund		$ 55,207	$ 58,077	$ 48,219	$ 48,219	$ 48,074
	TOTAL	**$3,255,207**	**$2,903,077**	**$888,219**	**$3,188,219**	**$938,074**
Enterprise - Operating						
Water and Sanitary Sewer Fund		$ 4,796,763	$ 5,001,688	$ 5,668,426	$ 5,415,304	$ 5,828,783
Storm Sewer Operating Fund		$ 178,696	$ 194,928	$ 224,025	$ 209,499	$ 250,782
	TOTAL	**$ 4,796,763**	**$ 5,001,688**	**$ 5,668,426**	**$ 5,415,304**	**$ 5,828,783**
Employee Pensions						
Police Pension Fund		$ 1,608,322	$ 1,636,510	$ 1,789,700	$ 1,652,700	$ 1,807,400
	TOTAL	**$ 1,608,322**	**$ 1,636,510**	**$ 1,789,700**	**$ 1,652,700**	**$ 1,807,400**

COMBINED REVENUES

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

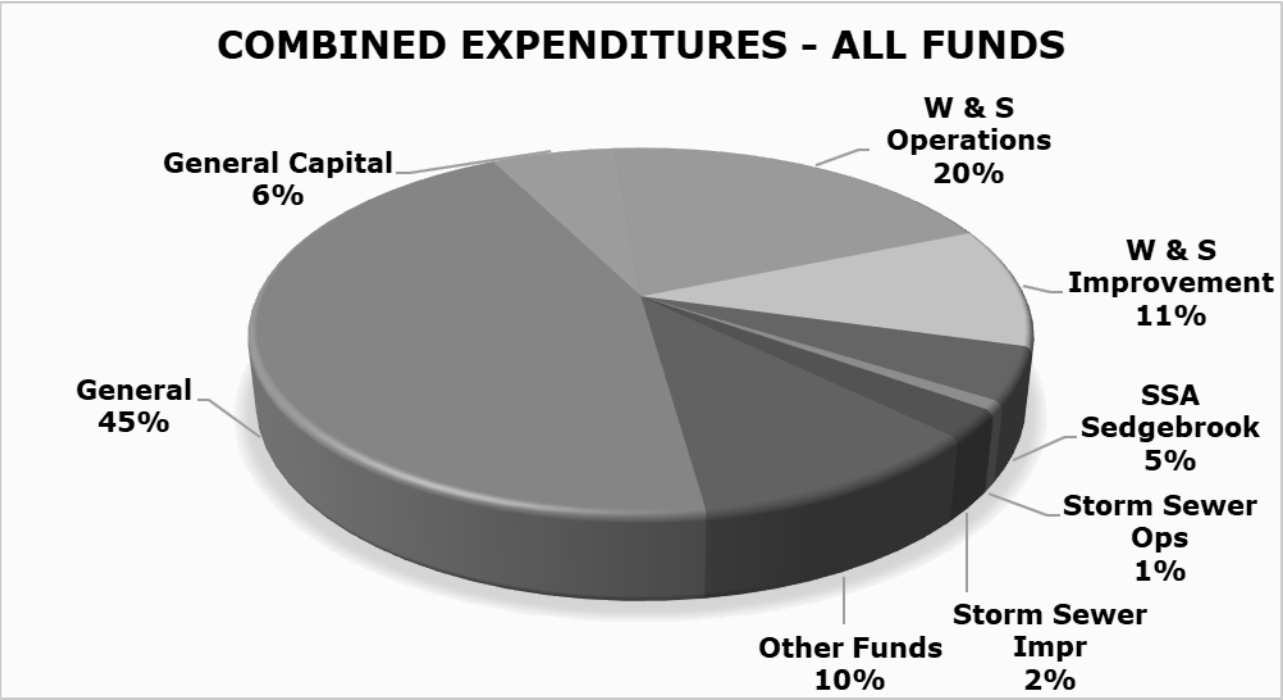


Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

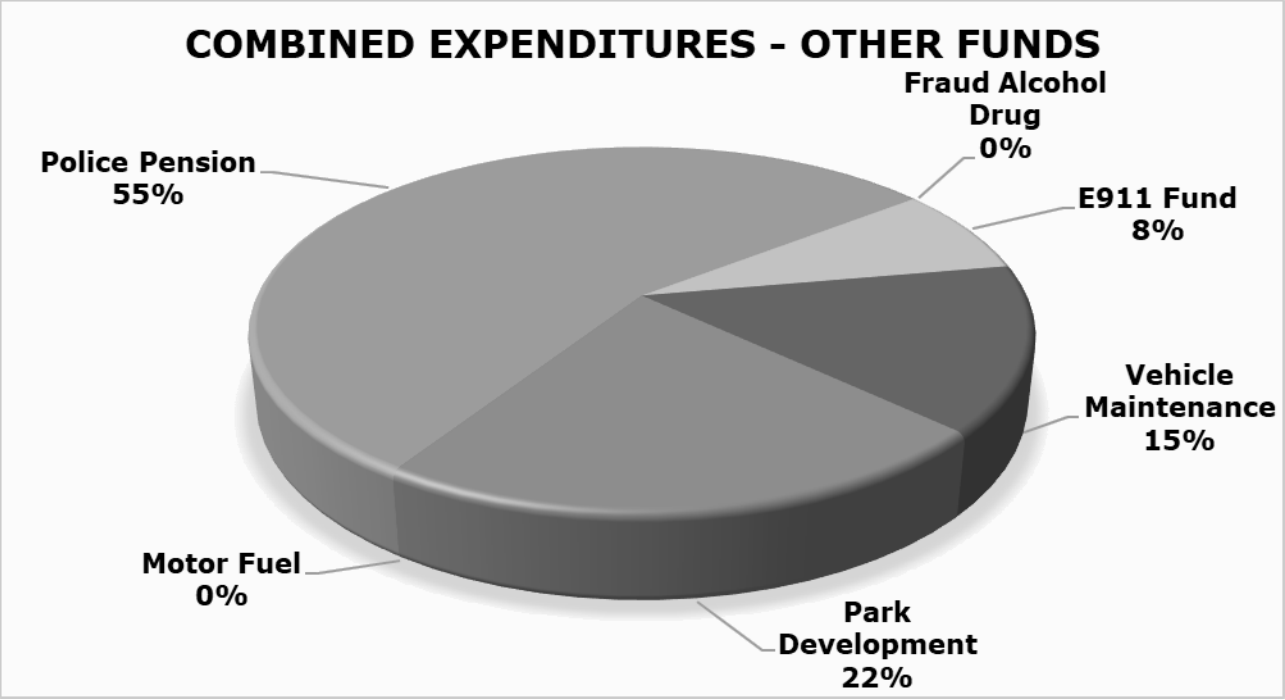


COMBINED EXPENDITURES

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 2024 RECEIPTS AND EXPENDITURES ALL FUNDS

Fund	Fund Balance 1/1/2024	FY2024 Projected Revenue	FY2024 Projected Expense	Incr. (Decr.) to Fund Balance	Estimated Fund Balance 12/31/2024
General Fund	$ 7,776,631	$ 15,267,771	$ 15,078,041	$ 189,730	$ 7,966,361
General Capital Fund	$ 8,577,440	$ 2,368,858	$ 1,823,826	$ 545,032	$ 9,122,472
Water & Sewer Fund	$ 1,473,982	$ 5,995,000	$ 6,363,523	$ (368,523)	$ 1,105,459
W&S Improvements Fund	$ (136,895)	$ 1,393,700	$ 1,239,601	$ 154,099	$ 17,204
Motor Fuel Tax Fund	$ 468,988	$ 353,750	$ -	$ 353,750	$ 822,738
Fraud, Alcohol, Drug Enforc	$ 133,084	$ 11,500	$ -	$ 11,500	$ 144,584
Vehicle Maintenance Fund	$ (36,622)	$ 482,195	$ 437,173	$ 45,022	$ 8,400
E911 Fund	$ 826,926	$ 380,000	$ 257,500	$ 122,500	$ 949,426
Park Development	$ 1,351,683	$ 3,050	$ 118,858	$ (115,808)	$ 1,235,875
SSA Sedgebrook	$ 2,316,991	$ 1,189,438	$ 1,172,425	$ 17,013	$ 2,334,004
Police Pension Fund	$ 28,870,362	$ 3,272,320	$ 1,652,700	$ 1,619,620	$ 30,489,982
Storm Sewer Fund	$ 217,593	$ 1,390,000	$ 209,499	$ 1,180,501	$ 1,398,094
Storm Sewer Capital Fund	$ 761,941	$ 2,725,000	$ 5,610,122	$ (2,885,122)	$ (2,123,181)
GRAND TOTAL	**$ 52,602,104**	**$ 34,832,582**	**$ 33,963,268**	**$ 869,314**	**$ 53,471,418**

SUMMARY OF 2025 RECEIPTS AND EXPENDITURES ALL FUNDS

Fund	Projected Fund Balance 1/1/2025	FY2025 Budgeted Revenue	FY2025 Budgeted Expense	Incr. (Decr.) to Fund Balance	Budgeted Fund Balance 12/31/2025
General Fund	$ 7,966,361	$ 14,482,212	$ 13,923,122	$ 559,090	$ 8,525,451
General Capital Fund	$ 9,122,472	$ (1,775,000)	$ 1,911,500	$ (3,686,500)	$ 5,435,972
Water & Sewer Fund	$ 1,105,459	$ 6,145,500	$ 6,226,857	$ (81,357)	$ 1,024,102
W&S Improvements Fund	$ 17,204	$ 3,400,000	$ 3,323,000	$ 77,000	$ 94,204
Motor Fuel Tax Fund	$ 822,738	$ 353,000	$ -	$ 353,000	$ 1,175,738
Fraud, Alcohol, Drug Enforc	$ 144,584	$ 7,000	$ -	$ 7,000	$ 151,584
Vehicle Maintenance Fund	$ 8,400	$ 480,738	$ 480,738	$ -	$ 8,400
E911 Fund	$ 949,426	$ 384,000	$ 252,500	$ 131,500	$ 1,080,926
Park Development	$ 1,235,875	$ 2,500	$ 725,000	$ (722,500)	$ 513,375
SSA Sedgebrook	$ 2,334,004	$ 1,184,750	$ 1,446,437	$ (261,687)	$ 2,072,317
Police Pension Fund	$ 30,489,982	$ 2,335,451	$ 1,807,400	$ 528,051	$ 31,018,033
Storm Sewer Fund	$ 1,398,094	$ 1,365,000	$ 250,782	$ 1,114,218	$ 2,512,312
Storm Sewer Capital Fund	$ (2,123,181)	$ 10,000	$ 761,000	$ (751,000)	$ (2,874,181)
GRAND TOTAL	**$ 53,471,418**	**$ 28,375,151**	**$ 31,108,336**	**$ (2,733,185)**	**$ 50,738,233**

SUMMARY OF AVAILABLE FUND BALANCES

Fund	2021 Actual	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
General Fund	$ 7,385,404	$ 7,990,318	$ 7,776,631	$ 7,966,361	$ 8,525,451
General Capital Fund	$ 5,972,857	$ 7,060,746	$ 8,577,440	$ 9,122,472	$ 5,435,972
Water & Sewer Fund	$ 347,781	$ 1,324,263	$ 1,473,982	$ 1,105,459	$ 1,024,102
W&S Improvements Fund	$ 549,758	$ (448,926)	$ (136,895)	$ 17,204	$ 94,204
Motor Fuel Tax Fund	$ 473,095	$ 786,112	$ 468,988	$ 822,738	$ 1,175,738
Fraud, Alcohol, Drug Enforce	$ 17,828	$ 132,588	$ 133,084	$ 144,584	$ 151,584
E911 Fund	$ -	$ -	$ (36,622)	$ 8,400	$ 8,400
Vehicle Maintenance Fund	$ (150,361)	$ (104,609)	$ 826,926	$ 949,426	$ 1,080,926
Park Development	$ 1,911,650	$ 1,673,628	$ 1,351,683	$ 1,235,875	$ 513,375
SSA Sedgebrook	$ 2,247,644	$ 2,283,921	$ 2,316,991	$ 2,334,004	$ 2,072,317
Police Pension Fund	$ 30,451,408	$ 25,559,530	$ 28,870,362	$ 30,489,982	$ 31,018,033
Storm Sewer Fund	$ -	$ 553,454	$ 217,593	$ 1,398,094	$ 2,512,312
Storm Sewer Capital Fund	$ -	$ (121,812)	$ 761,941	$ (2,123,181)	$ (2,874,181)
GRAND TOTAL	**$ 49,207,064**	**$ 46,689,213**	**$ 52,602,104**	**$ 53,471,418**	**$ 50,738,233**

Significant Changes in Fund Balances

Fund Balance reported in the Village of Lincolnshire's Comprehensive Annual Financial Report comprises five specific categories:

- *Non-Spendable Fund Balance*: Some fund resources are in a form that either never could be spent (e.g., supplies inventory) or in an un-spendable temporary form (e.g., prepaid items, real estate held for sale).
- *Restricted Fund Balance*: Some fund resources are subject to restrictions legally enforceable by outside parties (e.g., grants, bondholders, Motor Fuel Tax, E911, and 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.

Note on Police Pension Fund - Police Pension Fund revenue 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 DESCRIPTIONS

Major Governmental Funds

Major funds represent significant Village activities 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 Village's fund structure breaks down 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. Many 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.

E911 Fund

This fund is a Special Revenue Fund covering the cost of obtaining emergency 9-1-1 services for the Village of Lincolnshire via an intergovernmental agreement with the Village of Deerfield. Funds are generated through the collection of a surcharge imposed on each Village landline and wireless phone linked to a Lincolnshire address.

Major Proprietary Funds

Water and Sewer Sanitary Fund - Enterprise Fund

The Water and Sanitary Sewer Fund is comprised of three 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 capital funding arm of this enterprise fund. Its revenues are derived from development-related sources in the form of connection fees.

Storm Sewer Fund - Enterprise Fund

This fund, created in Fiscal Year 2022, is comprised of operations and capital improvements divisions. Operating expenses are covered via a transfer from the General Operating Fund, while capital and debt financing expenses are covered from user fees generated from the storm sewer

utility fee. All utility customers are assessed a fee based on the volume of impervious surface on a given property, relative to the base rate for the average single-family home.

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 having assigned vehicles and equipment.

Fiduciary Funds

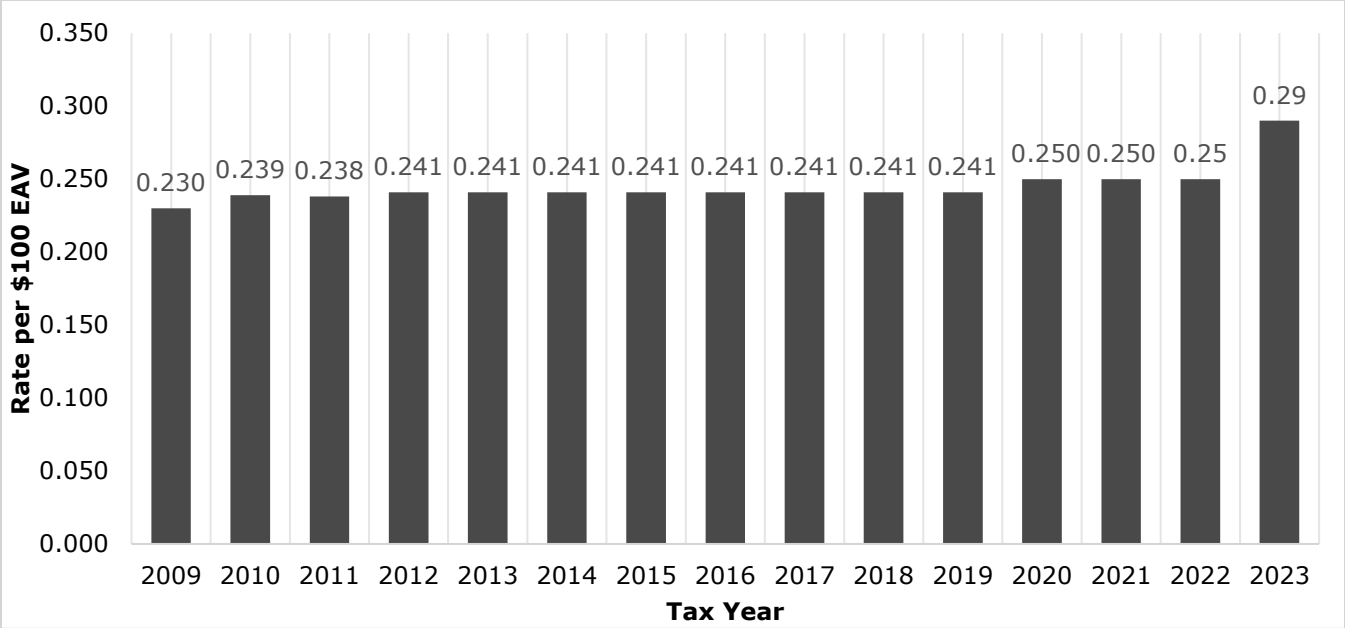
Police Pension Fund

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 of Illinois law to collect and distribute police employee contributions along with Village contributions into an investment fund independently managed. 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 issued $4 million of general obligation debt in 2022 to fund future storm sewer capital projects. The most recent general obligation debt issuance prior to the 2022 series were retired in 1994-1995. The Village plans on abating this debt in tax levy year 2024 and all subsequent years. 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 15 years of the tax levy. The Village maintained a flat rate at 0.241 for eight consecutive years. In tax year 2020, the rate increased slightly to 0.250. During this time, the Village's assessed valuation has increased due to annexations into the Village's corporate limits, new construction, as well as significant growth in the value of all property in the Village. In Tax Year 2023, the rate increased again to 0.29. Despite this recent hike, Lincolnshire continues to have one of the lowest Municipal property tax rates in Lake County.

Legal Debt Margin

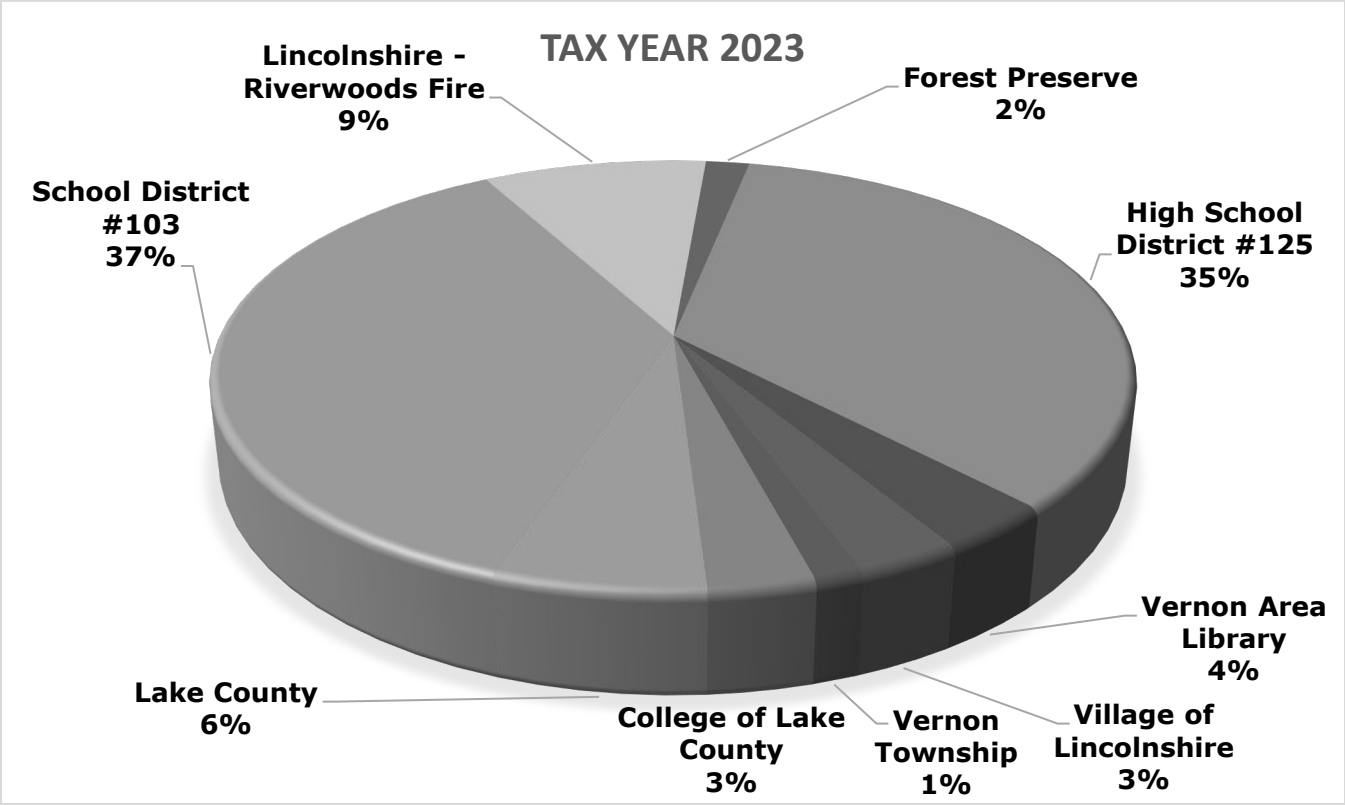
What is Legal Debt Margin? Government entities may accumulate a specific amount of debt, as determined by the legislative body. This allowed amount is known as a debt limit. The difference between an entity's actual debt and the allowed amount is known as the debt margin; calculated by subtracting the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

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

Equalized Assessed Valuation (2023 Tax Year)	694,698,152
Debt Limit -8.625% of Assessed Valuation	59,917,715
Amount of General Obligation Debt	3,315,000
Legal Debt Margin	56,602,715

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

2023 DISTRIBUTION OF PROPERTY TAX DOLLARS



The average home with a value of $750,000 will pay a 2023 total property tax of $22,574; of which only $708 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 Fund.

Many taxing entities impact Lincolnshire property taxpayers. 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 and 125, College of Lake County, Vernon Township, the Vernon Area Public Library District, and the Lincolnshire-Riverwoods Fire Protection District. The entities are each considered a separate "taxing district", having their own governing body and tax levy authority. The Village provides police protection, parks construction and maintenance, street maintenance, forestry services, water distribution and sanitary sewer collection, economic and community development, and building review and inspection among its major services.

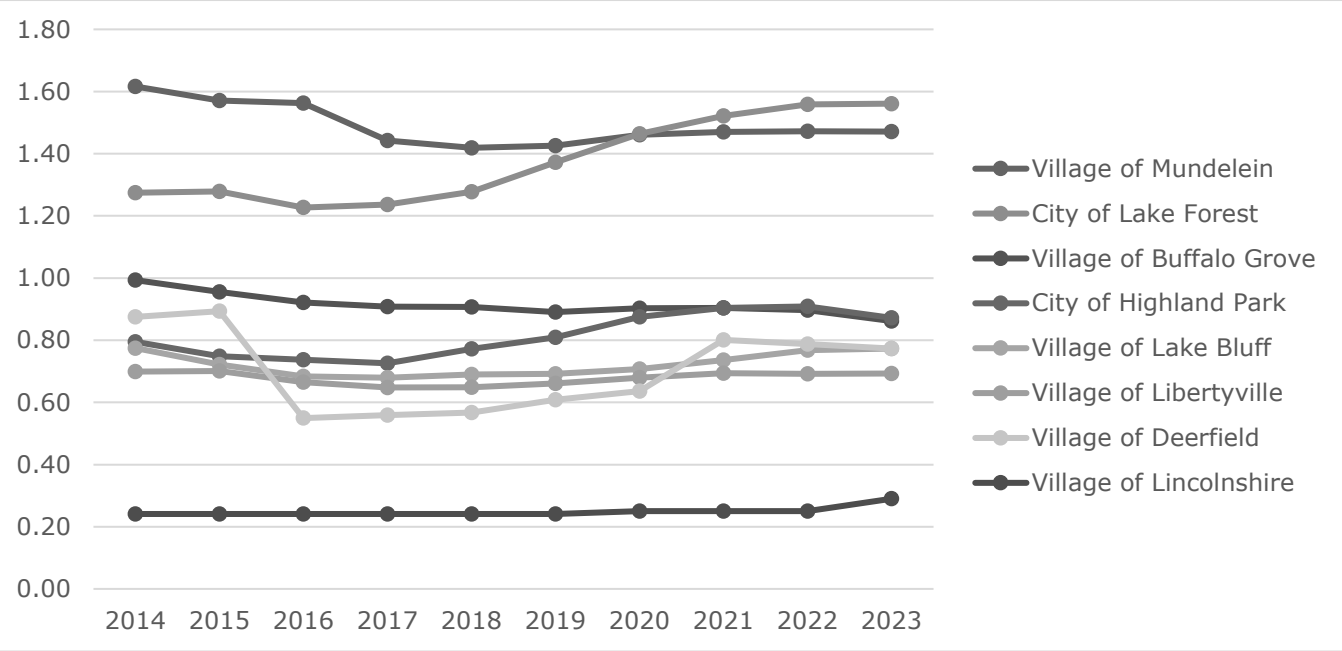
The data on the following page illustrates the rates levied by some of the other individual taxing entities and compares Lincolnshire taxes with those paid by owners of comparable property in other area municipalities.

AREA TAX RATE COMPARISON

Individual Taxing Body Rates

Entity	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Village of Lincolnshire	**0.241**	**0.241**	**0.241**	**0.241**	**0.241**	**0.241**	**0.241**	**0.25**	**0.25**	**0.25**	**0.29**
Village of Libertyville	0.66	0.70	0.70	0.66	0.65	0.65	0.66	0.68	0.69	0.69	0.69
Village of Lake Bluff	0.75	0.77	0.72	0.68	0.68	0.69	0.69	0.71	0.74	0.77	0.77
Village of Deerfield	0.78	0.88	0.89	0.55	0.56	0.57	0.61	0.64	0.80	0.79	0.77
City of Highland Park	0.79	0.79	0.75	0.74	0.73	0.77	0.81	0.88	0.90	0.91	0.87
Village of Buffalo Grove	0.98	0.99	0.96	0.92	0.91	0.91	0.89	0.90	0.90	0.90	0.86
Village of Mundelein	1.57	1.62	1.57	1.56	1.44	1.42	1.43	1.46	1.47	1.47	1.47
City of Lake Forest	1.25	1.27	1.28	1.23	1.24	1.28	1.37	1.46	1.52	1.56	1.56

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

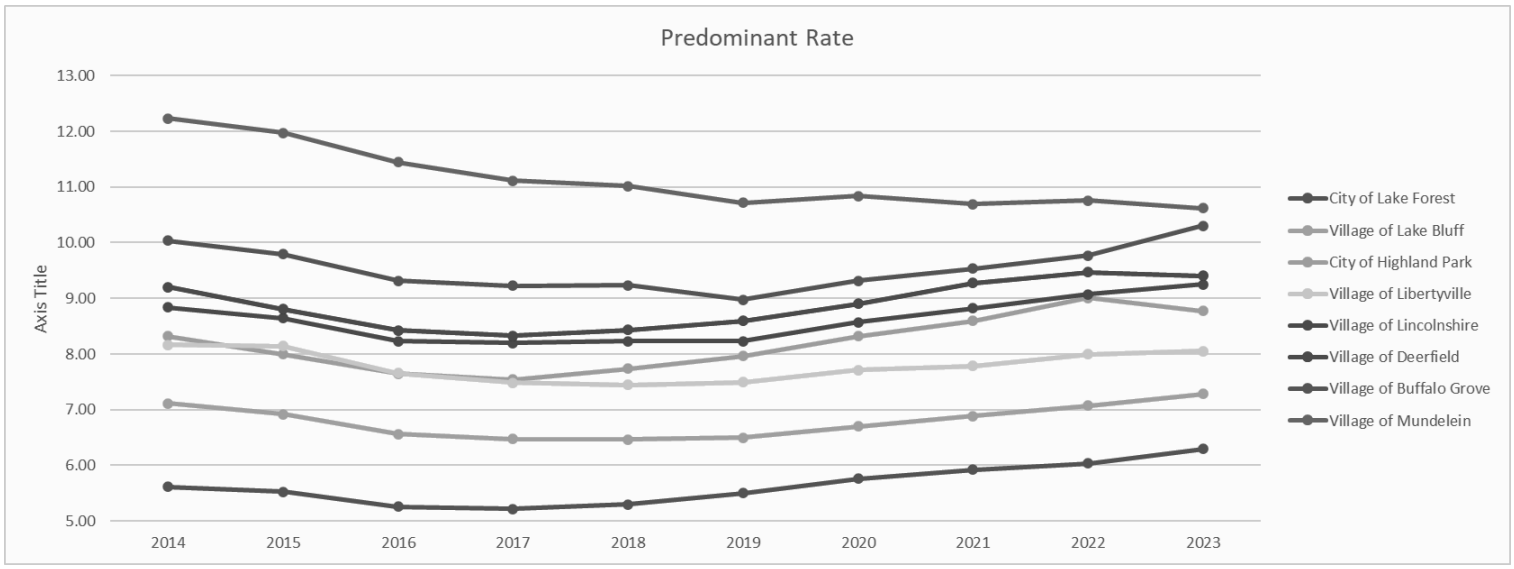


Total Tax Rate Comparison

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

Entity	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
City of Lake Forest	4.63	5.10	5.50	5.62	5.52	5.26	5.21	5.30	5.50	5.76	5.92	6.04	6.29
Village of Lake Bluff	6.04	6.09	6.87	7.11	6.92	6.56	6.47	6.47	6.49	6.70	6.89	7.07	7.29
City of Highland Park	7.26	7.61	8.14	8.32	8.00	7.65	7.54	7.74	7.97	8.32	8.60	9.01	8.77
Village of Libertyville	6.82	7.53	8.23	8.16	8.14	7.65	7.49	7.45	7.49	7.71	7.79	8.00	8.05
Village of Lincolnshire	**7.27**	**8.06**	**8.62**	**8.84**	**8.64**	**8.23**	**8.20**	**8.23**	**8.23**	**8.57**	**8.82**	**9.07**	**9.25**
Village of Deerfield	7.74	8.44	9.02	9.20	8.81	8.42	8.32	8.43	8.60	8.90	9.28	9.47	9.41
Village of Buffalo Grove	8.40	9.22	9.89	10.03	9.79	9.31	9.22	9.24	8.97	9.31	9.53	9.77	10.30
Village of Mundelein	9.45	10.69	11.64	12.23	11.97	11.45	11.12	11.02	10.72	10.83	10.69	10.76	10.62

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



SUMMARY OF LONG-TERM DEBT

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

External Loans

General Obligation Bonds, Series 2022: The Village issued $4.06 million in debt in 2022 to pay for the construction and engineering of storm sewer projects. The bonds were issued with an interest rate of 3.75% and have a maturity date of December 1, 2050.

Future debt issuances are planned in the coming years to fund other storm sewer capital projects identified in the 2019 Village Wide Drainage Study.

Internal Loans

None

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GENERAL FUND

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VILLAGE OF

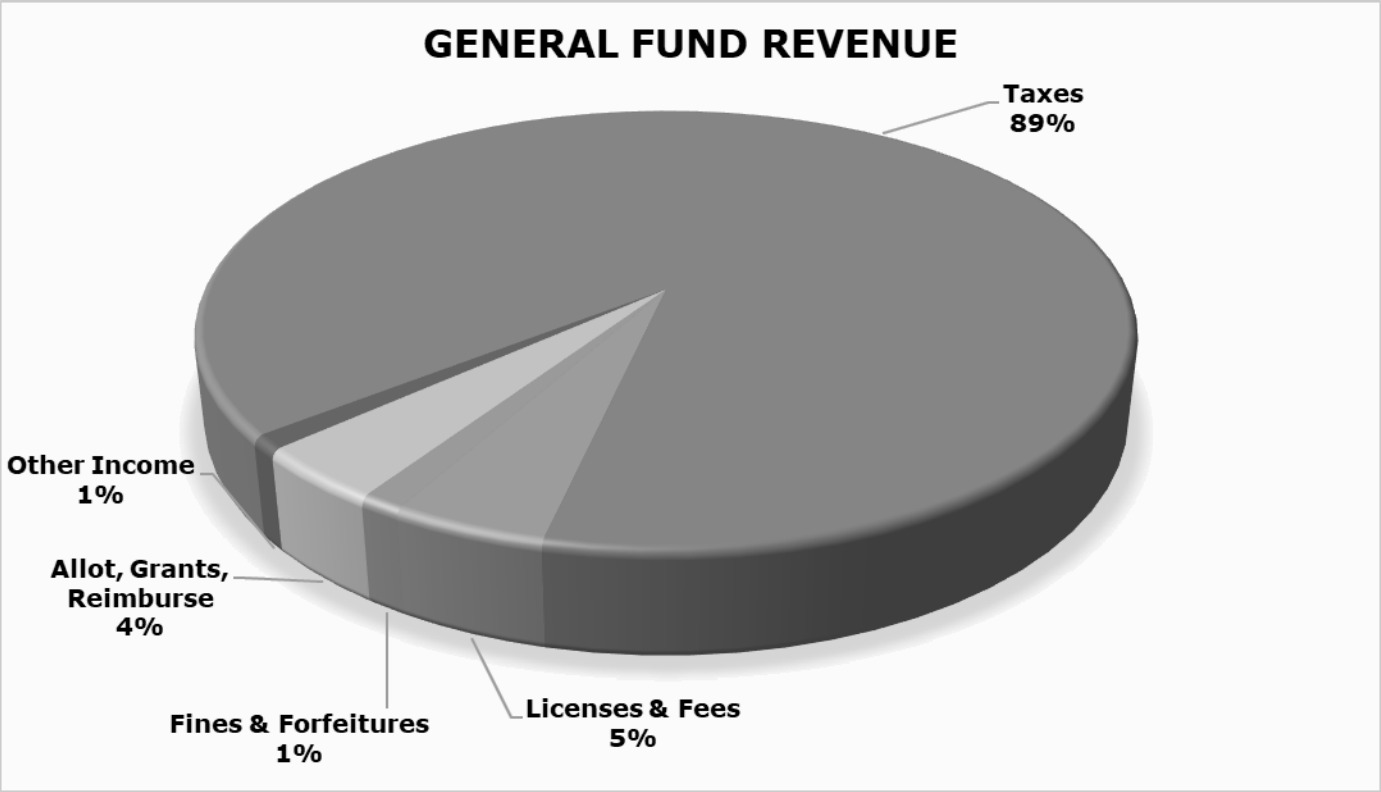
LINCOLNSHIRE

INTRODUCTION: GENERAL FUND

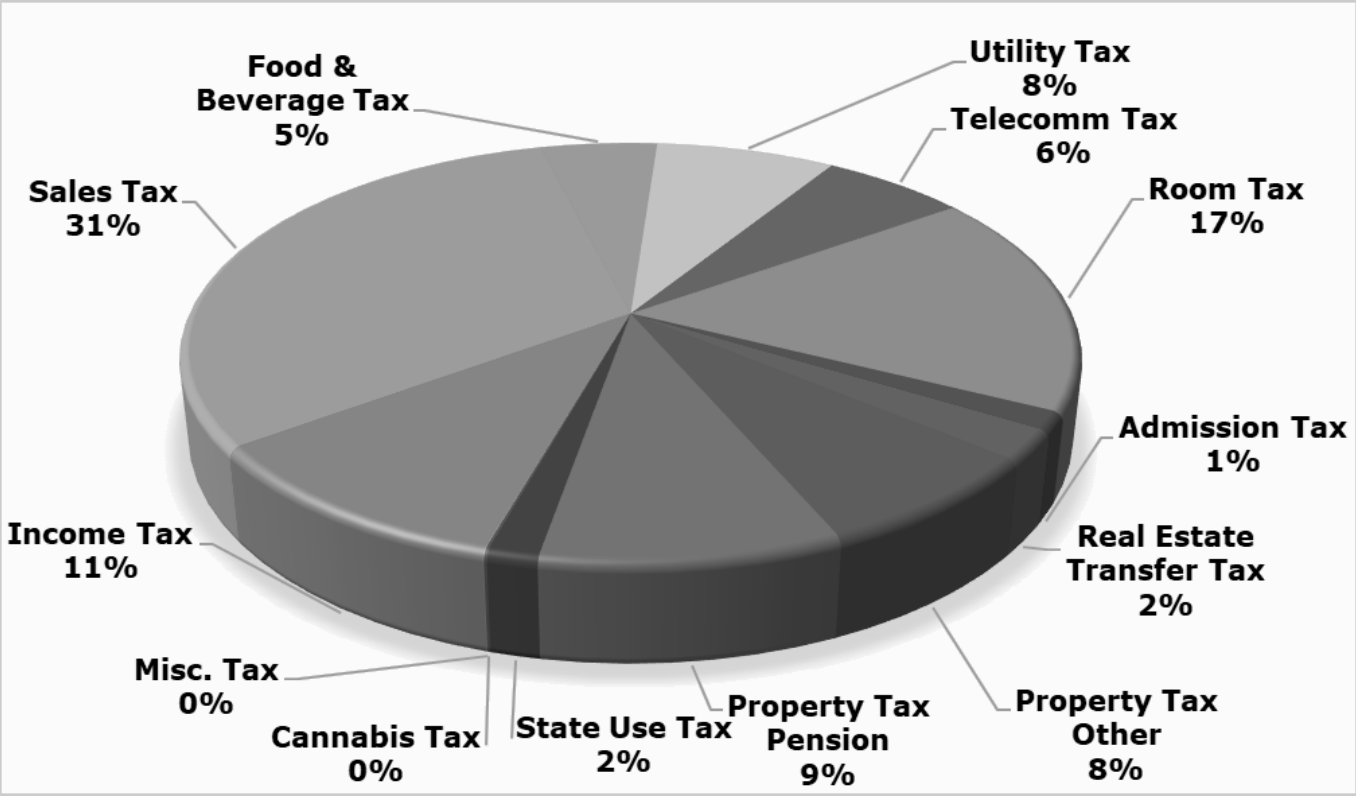
The General Fund is the main operating fund of the Village. All revenue, not required by law or Village policy to be segregated into a separate fund, is included here. All expenditures that do not have another designated funding source are also found in this fund. Most tax revenue in the Budget is reflected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

REVENUES & TAXES: GENERAL FUND

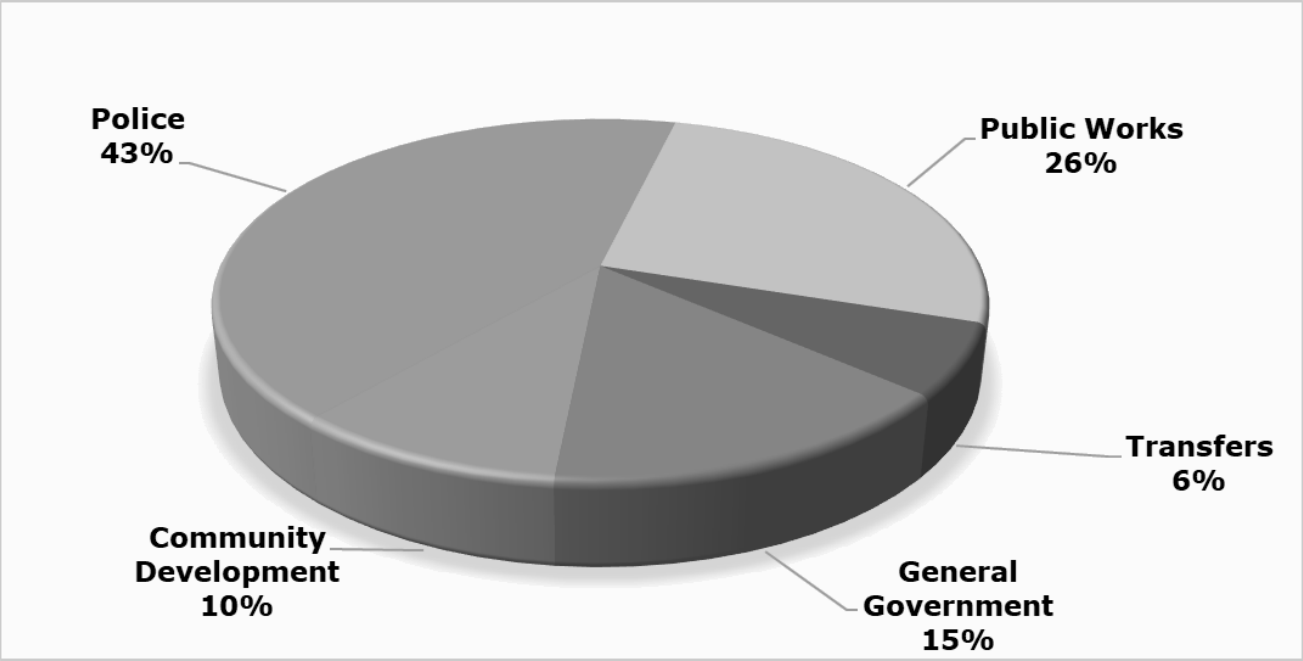
Below are graphs representing Lincolnshire General Fund revenues and expenses:



Tax revenue makes up the largest portion of General Fund Revenues. The chart below depicts the breakdown of the various taxes.



EXPENDITURES & TRANSFERS: GENERAL FUND



FUND SUMMARY: GENERAL FUND

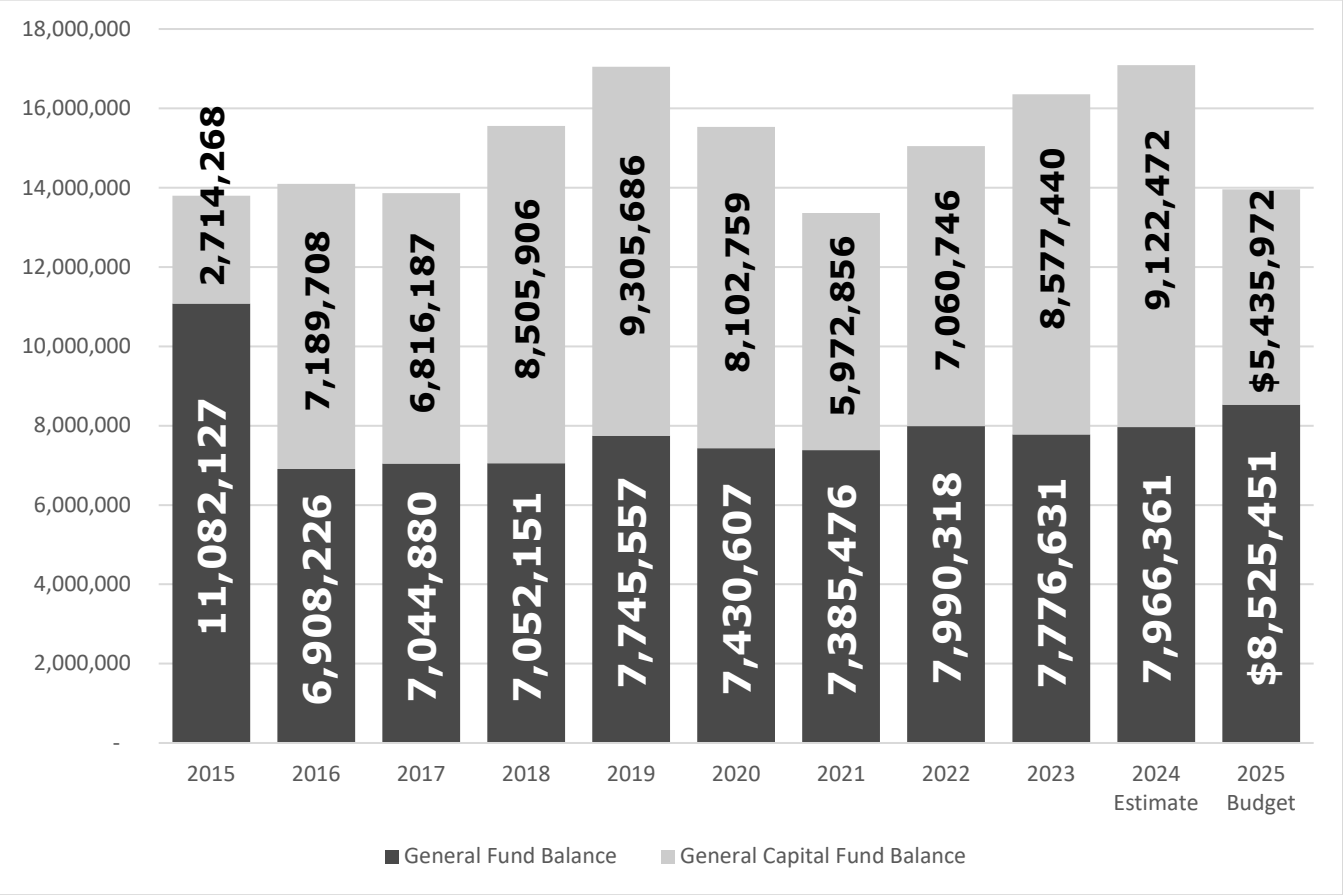
Revenues

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Miscellaneous Taxes	13,103,142	12,320,078	12,338,043	12,967,721	12,902,562
Licenses and Fees	763,836	818,462	670,900	719,900	666,750
Fines & Forfeitures	213,383	183,166	163,000	208,000	182,500
Allots, Grants & Reimbursements	1,032,777	610,182	525,000	523,000	546,000
Miscellaneous Revenue	78,937	311,202	56,800	74,150	59,400
Other Income	(283,867)	635,492	100,000	775,000	125,000
TOTAL	**$ 14,908,208**	**$ 14,878,582**	**$ 13,853,743**	**$ 15,267,771**	**$ 14,482,212**

Expenditures

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
General Government	2,329,017	2,470,191	2,017,806	1,904,190	2,115,117
Community & Economic Development	1,082,530	1,169,035	1,310,143	1,261,997	1,361,677
Police	4,863,518	5,600,990	5,743,881	5,429,283	5,903,099
Public Works	2,828,239	3,007,050	3,518,102	3,342,571	3,653,229
Total Operating Expense	**11,103,304**	**12,247,266**	**12,589,932**	**11,938,041**	**13,033,122**
Debt & Transfers	3,200,000	2,845,000	840,000	3,140,000	890,000
Total	**14,303,304**	**15,092,266**	**13,429,932**	**15,078,041**	**13,923,122**

FUND BALANCE HISTORY: GENERAL CAPITAL FUND AND GENERAL FUND



The General Fund balance demonstrates 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 adding to or maintaining 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., pandemic, 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.

REVENUE DETAIL: GENERAL FUND

ACCT	DESCRIPTION	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
TAXES						
01-00-70-4010	State Income Tax	1,303,788	1,150,001	1,275,000	1,400,000	1,350,000
01-00-70-4020	Sales Tax	2,022,181	2,188,369	2,075,000	2,200,000	2,125,000
01-00-70-4021	Local Home Rule Sales Tax	1,801,569	1,960,399	1,875,000	1,950,000	1,900,000
01-00-70-4025	Food & Beverage Tax	684,543	677,845	650,000	650,000	650,000
01-00-70-4030	Utility Tax	1,257,611	1,117,290	1,125,000	1,025,000	1,000,000
01-00-70-4032	Telecommunications Tax	910,389	916,332	730,000	850,000	805,000
01-00-70-4041	Room Tax	1,510,567	1,731,903	1,750,000	2,050,000	2,225,000
01-00-70-4042	Admission Tax	178,892	116,128	70,000	180,000	175,000
01-00-70-4050	Real Estate Transfer Tax	1,005,721	347,739	350,000	300,000	300,000
01-00-70-4060	Road & Bridge Tax	58,651	61,032	50,000	55,000	55,000
01-00-70-4063	Property Tax- IMRF	280,972	254,854	255,000	250,000	275,000
01-00-70-4064	Property Tax- FICA	203,664	218,231	219,000	215,000	225,000
01-00-70-4065	Property Tax- Police Protectio	105,920	150,907	752,723	705,000	684,611
01-00-70-4070	Property Tax- Police Pension	1,002,258	1,101,120	829,320	820,000	915,451
01-00-70-4075	E911 Surcharge JETSB	437,217	-	-	-	-
01-00-70-4091	State Use Tax	321,794	309,065	315,000	300,000	200,000
01-00-70-4095	Cannabis Tax	12,872	12,018	12,500	12,500	13,000
01-00-70-4099	Miscellaneous Tax	4,533	6,845	4,500	5,221	4,500
Total Taxes		**$ 13,103,142**	**$ 12,320,078**	**$ 12,338,043**	**$ 12,967,721**	**$ 12,902,562**
LICENSES & FEES						
01-00-75-4120	Liquor Licenses	69,750	67,250	67,000	70,000	65,000
01-00-75-4126	Park User Fees	28,238	33,700	25,000	28,000	25,000
01-00-75-4130	Amusement Devices	1,150	-	-	-	-
01-00-75-4135	Application Fees	855	-	1,000	50	1,000
01-00-75-4140	Engineering Fees	20,416	11,940	16,900	12,000	14,000
01-00-75-4145	Planner Fees	10,079	17,901	11,500	14,300	11,500
01-00-75-4150	Plan Review Fees	75,600	99,841	88,000	74,600	86,000
01-00-75-4160	Building Permit Fees	261,710	277,993	200,000	275,000	210,000
01-00-75-4161	Bldg-Fire Consult Review/Insp	67,283	79,063	35,000	49,300	48,000
01-00-75-4163	Elevator Inspection Fees	20,260	21,140	21,000	23,000	23,000
01-00-75-4164	Engineering Consult Review/ I	14,585	18,530	20,000	1,400	15,000
01-00-75-4170	Misc. Licenses & Fees	900	725	750	750	750
01-00-75-4175	Oversized Vehicle Permit	7,345	11,125	7,500	4,000	4,500
01-00-75-4190	Cable Tv Franchise	174,297	169,494	167,750	160,000	155,000
01-00-75-4191	Waste Hauler Fees	2,500	2,500	2,000	-	-
01-00-75-4192	Yard Waste Refuse Stickers	8,868	7,260	7,500	7,500	8,000
Total Licenses & Fees		**$ 763,836**	**$ 818,462**	**$ 670,900**	**$ 719,900**	**$ 666,750**
FINES & FORFEITURES						
01-00-80-4210	Court Fines	184,605	155,171	140,000	183,000	160,000
01-00-80-4230	Alarm Fines & Fees	3,278	2,495	3,000	2,000	2,500
01-00-80-4240	Administrative Tow Fees	25,500	25,500	20,000	23,000	20,000
Total Fines & Forfeitures		**$ 213,383**	**$ 183,166**	**$ 163,000**	**$ 208,000**	**$ 182,500**

General Fund Revenue Detail continued

ACCT	DESCRIPTION	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
ALLOTMENTS, GRANTS & REIMBURSEMENTS						
01-00-85-4310	Police Grants	13,065	34,242	-	-	-
01-00-85-4320	Police Training Reimburse	12,548	28,213	25,000	12,000	25,000
01-00-85-4335	Miscellaneous Grants	538,058	6,682	-	1,000	1,000
01-00-85-4340	Police Services	469,106	541,045	500,000	510,000	520,000
Total Allotments, Grants & Reimb		**$ 1,032,777**	**$ 610,182**	**$ 525,000**	**$ 523,000**	**$ 546,000**
MISCELLANEOUS REVENUE						
01-00-90-4404	Special Events Revenue	17,487	22,959	16,500	24,550	20,500
01-00-90-4410	Sale Of Surplus Property	4,749	112	12,000	10,700	10,000
01-00-90-4416	Explorer Post Revenue	600	-	-	-	-
01-00-90-4418	Traffic Signal Reimburse	3,307	3,907	3,300	3,900	3,900
01-00-90-4430	Other Income	52,794	284,224	25,000	35,000	25,000
Total Miscellaneous Revenue		**$ 78,937**	**$ 311,202**	**$ 56,800**	**$ 74,150**	**$ 59,400**
OTHER INCOME						
01-00-95-4510	Interest Income	(87,367)	510,749	50,000	675,000	75,000
01-00-95-4515	Gain (cr)/ Loss (dr) On Sale O	(196,500)	124,743	50,000	100,000	50,000
Total Other Income		**(283,867)**	**$ 635,492**	**$ 100,000**	**$ 775,000**	**$ 125,000**
TOTAL REVENUE		**$ 14,908,208**	**$ 14,878,582**	**$ 13,853,743**	**$ 15,267,771**	**$ 14,482,212**

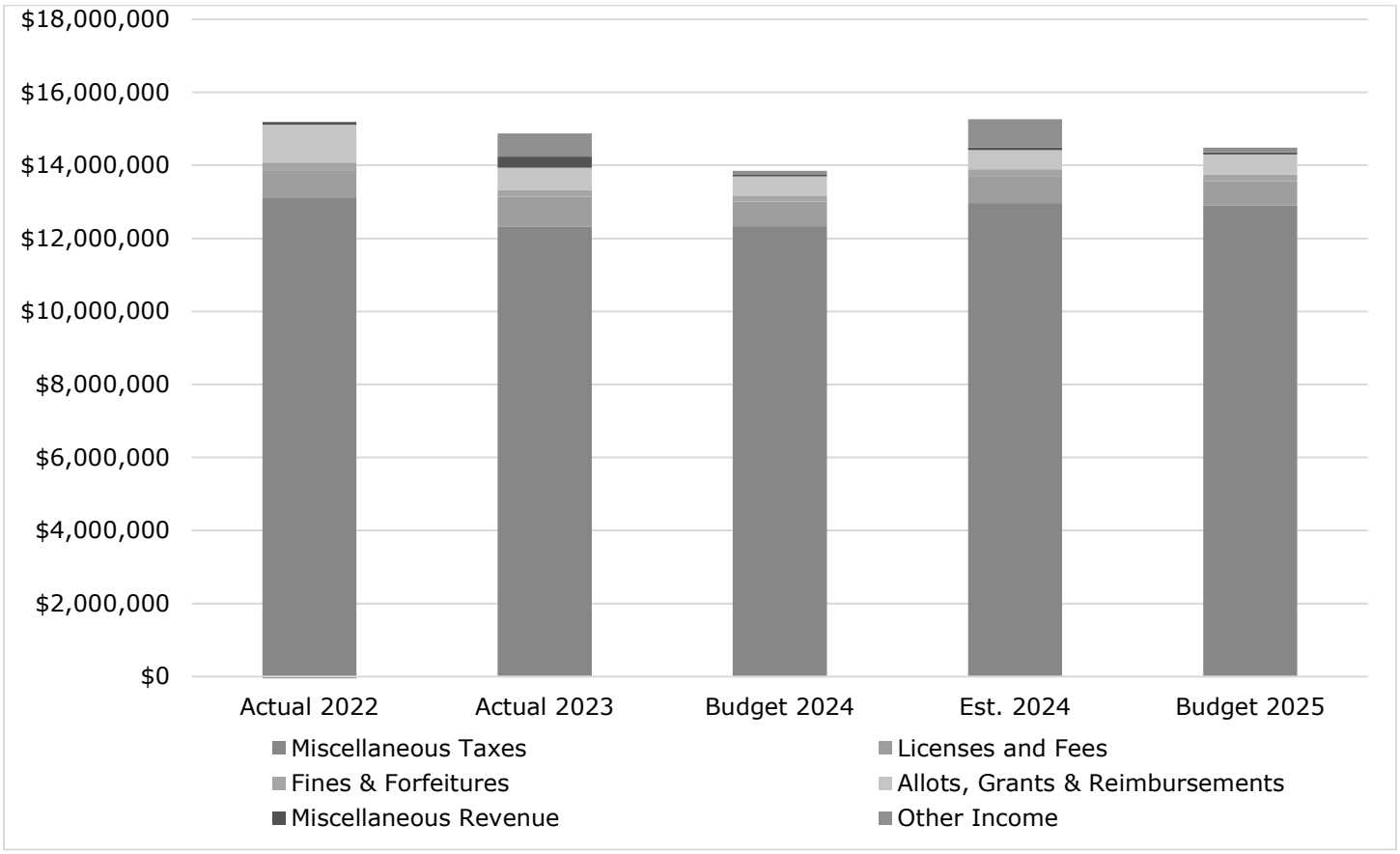
EXPLANATION OF REVENUE SOURCES: GENERAL FUND

The Explanation of Revenue Sources provides 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 2025 are expected to increase 4.5% ($628,469) compared to last year's budgeted revenues. The table below summarizes the major categories of revenue.

The following pages provide 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 2024.

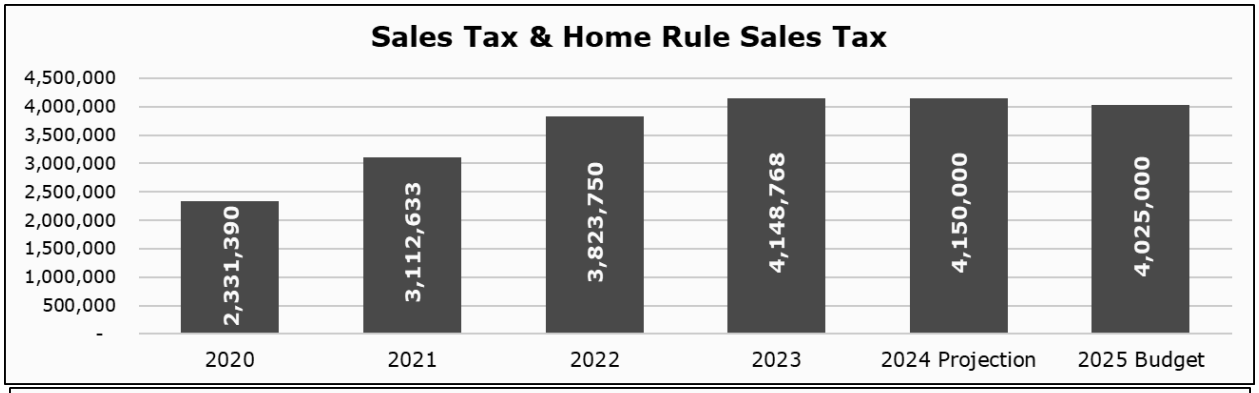
CATEGORY	2024 BUDGET	2025 BUDGET	CHANGE IN DOLLARS	PERCENT DIFFERENCE
Miscellaneous Taxes	12,338,043	12,902,562	564,519	4.6%
Licenses and Fees	670,900	666,750	(4,150)	-0.6%
Fines & Forfeitures	163,000	182,500	19,500	12.0%
Allots, Grants & Reimbursements	525,000	546,000	21,000	4.0%
Miscellaneous Revenue	56,800	59,400	2,600	4.6%
Other Income	100,000	125,000	25,000	25.0%
Total	13,853,743	14,482,212	628,469	4.5%

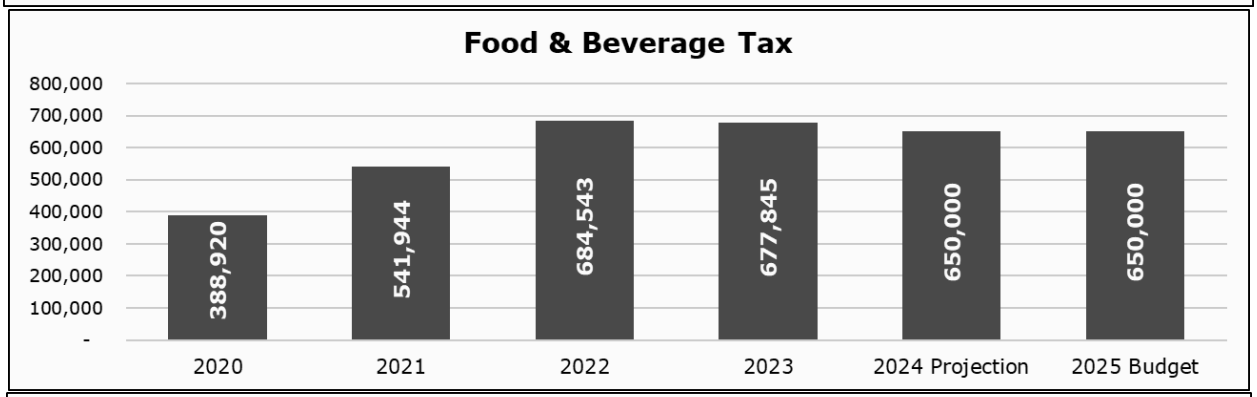
HISTORICAL REVENUES: GENERAL FUND

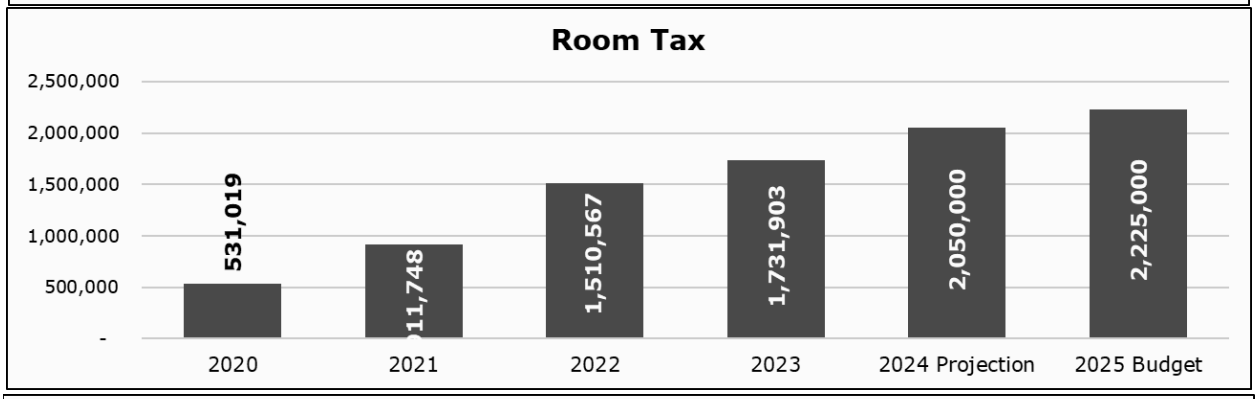


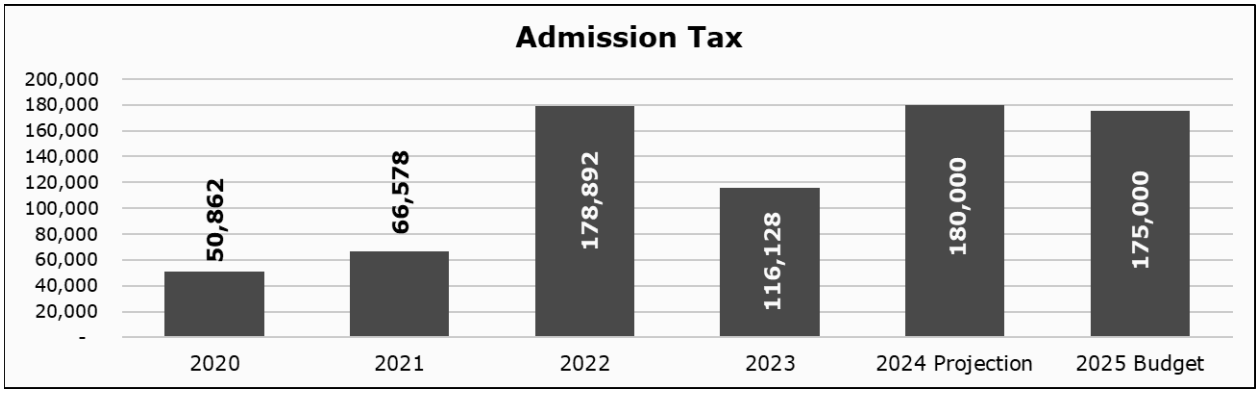
MAJOR REVENUE SOURCES: GENERAL FUND

Four types of revenue sources account for 48% of the total budgeted revenues for FY 2025. (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 is allocated to Lincolnshire on a per capita basis. The results of the 2020 Census saw the population of Lincolnshire increase from 7,275 to 7,940 (9% increase). This will ultimately result in the Village of Lincolnshire receiving a larger disbursement due to the overall state population decreasing slightly. The FY 2024-year-end estimate is projected to come in over budget by 10%, and the 2025 budget amount is $1.35 million.

Sales Tax

1% of Illinois Sales Tax collected within Lincolnshire is remitted to the Village. Sales tax saw a large decrease in FY 2020 and FY 2021 due to the ongoing impacts of COVID-19. The Village saw Sales Tax revenue return to the pre-pandemic levels in 2022 and has remained stable. The total sales tax revenue for FY 2024 is projected to come in at $2.1 million. Based on the sales tax activity seen thus far in 2024, the 2025 Sales tax budget will be $2.125 million. Although not accounted for in the sales tax budget, the Village is hopeful new development will increase sales tax revenue.

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. This increase raised the total Home Rule Sales Tax to 1%. The increase was largely due to the loss of two major sales tax contributors in 2016. Home Rule Sales Tax largely follows the same trends as Sales Tax. The 2025 budget includes $1,900,000 in home rule sales tax revenue. The State of Illinois assesses a 1.5% administrative fee for the collection of Home Rule Sales Tax.

Food & Beverage Tax

Implemented in November 2017, the 1% Food & Beverage Tax applies to food / beverage items sold for immediate consumption within the Village. The budgeted Food & Beverage tax for FY 2025 matches the FY 2024 budget of $650,000.

Utility Tax

A 5% tax on specific utility sales (electricity and gas) within the Village limits. This revenue source fluctuates based on weather and air conditioning/furnace usage. Over recent years this revenue source has trended down due to energy efficient appliances.

Telecommunications Tax

The tax rate on landlines and cellular service is 6%. The FY 2025 budgeted revenue is $805,000. This is a $45,000 (-5%) decrease from the 2024 projection The Village has continued to experience a decrease in this line item as homeowners continue to discontinue land lines.

Room Tax

The Village of Lincolnshire imposes a 6% tax on hotel room rentals. This tax rate was increased from 5% to 6% effective July 1, 2024. Hotel revenues were down significantly in 2020 and 2021 due to the COVID-19 pandemic. The 2024 projected revenue is $2.0 million and 2025 budget equals $2,225,000.

Amusement Tax
The Village of Lincolnshire amended its Village Code in 2023 to expand the types of establishments Amusement Tax (previously known as admission tax) is appliable to. Based on the revisions, The Village will continue to impose a 1.5% tax on live theater and 5% tax on all other establishments that provide amusement-based activities based on Village Code. The Regal Movie Theater closed in 2023 which caused a decrease in this revenue line item. Multiple other businesses began paying Amusement Tax in 2024 due to the expanded definition of Amusement. The tax revenue generated from this has helped offset the loss since Regal closed. The 2025 budget is $175,000.

Real Estate Transfer Tax
$3.00 per $1,000 in selling price for realty transfers within the Village. Staff made the following assumptions in the projection of this revenue. 2022 saw a significant number of commercial property sales resulting in over $1 million of revenue. There have been no significant commercial property sales in 2023 and 2024 that would produce revenue levels seen in 2022. The 2024 projection and 2025 budget are $300,000.

Road & Bridge Tax
The portion of Vernon Township Road & Bridge Tax allocated to the Village. The FY 2025 budget includes $55,000 in revenue which equals the FY 2024 projection.

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 projected revenue in 2024 is $1,990,000 with over 50% of the revenue going directly to fund the Village's retirement and pension obligations.

State Use Tax
Illinois taxes on items purchased out of state for use or consumption within the state and based upon a per capita distribution to municipalities. The State of Illinois also expanded the Leveling the Playing Field Act, which will increase sales tax revenue while decreasing use tax. More out of State purchases will be subject to sales tax instead of use tax.

Cannabis Tax
The state of Illinois legalized the sale of recreational cannabis in 2019 and the Village subsequently received its first tax payment in FY 2020. Cannabis tax is distributed to all Municipalities in Illinois based on their population. The FY 2024 projection for this revenue source is $12,500, and $13,000 in revenue is included in the FY 2025 budget.

Licenses and Fees

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

Park User Fees
User fees for the recreational use of North Park by Lincolnshire Sports Association and others are reflected in this revenue line. Park User Fees include payment for field usage and electricity cost for field lighting. The FY 2025 budget reflects $25,000 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.

Application Fees
Fees for processing annexations, planning, and zoning requests, as well as recapture district administration. The number of applications is anticipated to stay flat in FY 2025 compared to the FY 2024 budget.

Engineering Fees
Fees for in-house engineering review of non-subdivided site improvements. 2025 Reviews are anticipated to increase slightly compared to 2024.

Planner Fees
Fees for in-house planning and zoning compliance review. Planner fees will be budgeted at $11,500 in FY 2025.

Permit Review / Inspection Fees
Fees generated from review of construction documents. The number of plan reviews is anticipated to similar compared to FY 2024 based on historical activity and anticipated development.

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 FY 2025 budget for this line item has a slight increase compared to the FY2024 budget.

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. The FY 2025 budget shows no revenue in this account.

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 decrease of $12,500 from the FY 2024 budget is expected for FY 2025 due to residents opting to change from traditional cable services to streaming applications.

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

Fines and Forfeitures

Court Fines
Court-levied fines for violations of Village Code provisions. Fines are anticipated to decrease compared to recent years due to decreased activity and elimination of participation in grant funded enforcement operations.

Alarm Fines & Fees
Charges for Police investigation of false alarms by security systems more than the allotted number allowed by the Village Code. FY 2025 has a minor increase of $500 compared to the FY 2024 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 2025 budget of $20,000 matches the FY 2024 budget.

Allotments, Grants, and Reimbursements - Police Grants
The Police Department will not be participating in speed enforcement grants in FY 2025 due to increased staff resources required to administer this small grant and decreased participation by department personnel. The Police Department is hopeful to secure a grant for the purchase of a drone; however, no grant revenue funds have been included in the budget due to the uncertainty of receiving the grant.

Training Reimbursement
$25,000 is included in the FY 2025 budget to reimburse the Village for the police academy expenses incurred for two officers.

Miscellaneous Grants
Village staff pursues various grants as grant notices are made. The Village does not expect to receive any substantial general fund grants in 2025.

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 and miscellaneous special overtime. The Village entered into an agreement with the Village of Mettawa to provide police traffic enforcement. This is expected to bring in an additional $50,000 of revenue annually bringing this revenue source to a total FY 2025 budget amount of $520,000.

Miscellaneous Revenue

Special Event Revenue
Line items in this revenue section highlight budgeted revenue related to various community special events including Fourth of July and Boo Bash. This line item shows a similar amount of revenue compared to the prior year with a total budget amount of $20,500.

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

Other Income
Includes insurance reimbursement, sale of scrap metal, miscellaneous police services, and other miscellaneous revenue.

Interest Income, Gain/Loss on Sale of Assets
Revenue from the investment of cash and cash reserves. Lincolnshire's interest rate of returns fluctuates based on account type, maturity dates, and financial institution.

THE OVERHEAD RATE

When Village staff provides services on private property or to private businesses or 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 several areas producing 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
- Public Safety services, of a non-routine nature, provided to private entities or other public institutions.

Calculation of the overhead rate comes 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.

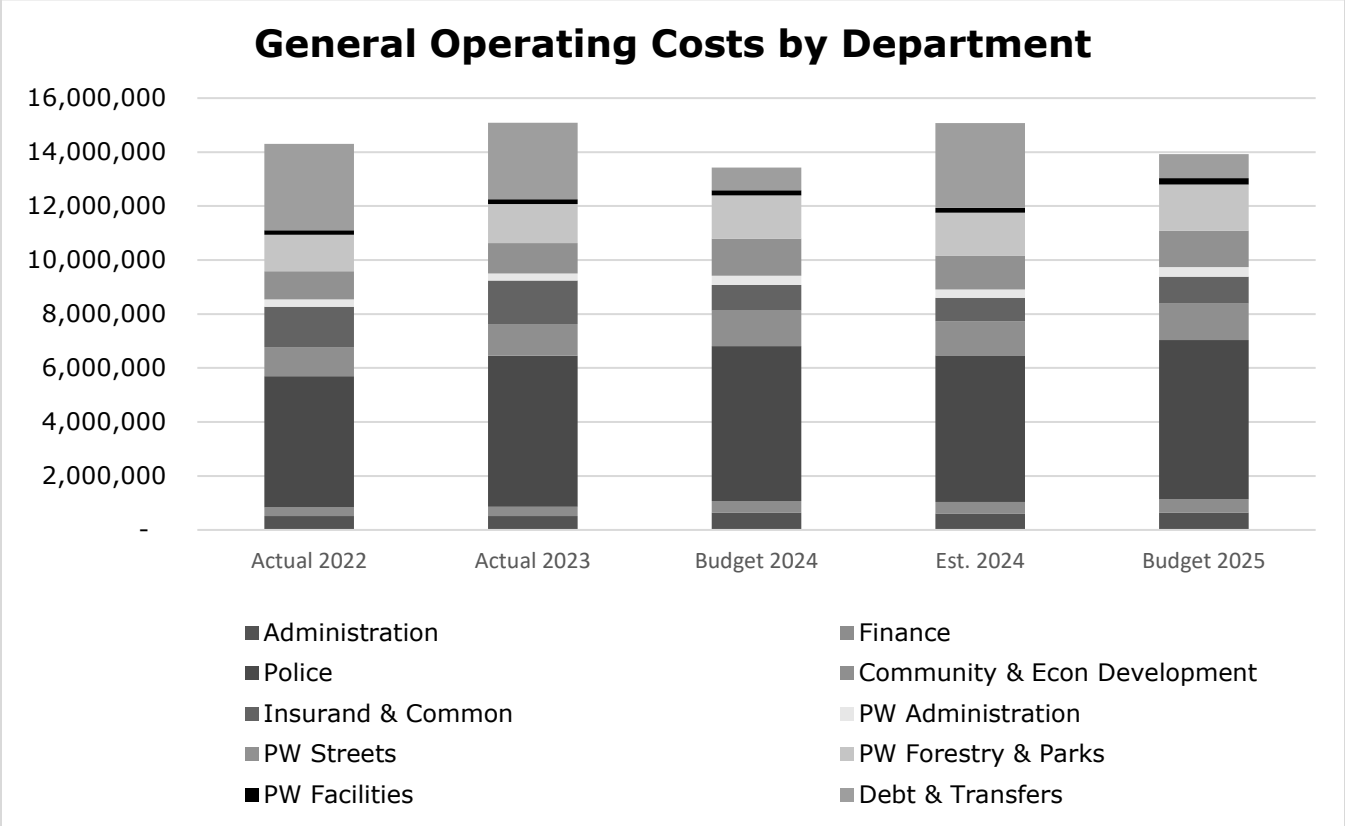
Total General Fund Operating Expenses (Budgeted)	$13,923,122
Less: Transfers & Debt	-$890,000
Plus: Bonded Debt	$0.00
Total	**$13,033,122**
Divided by:	
Total Full Time Employees	62.25
X 2,080 Hours	129,480
Total	**$100.66**

In Fiscal Year 2025, the overhead rate will be: $100.66 per Labor Hour Billed

EXPENDITURE SUMMARY: GENERAL FUND

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Administration	512,500	515,202	627,865	611,989	651,182
Finance	319,821	343,066	439,225	426,722	477,020
Police	4,863,518	5,600,990	5,743,881	5,429,283	5,903,099
Community & Econ Development	1,082,530	1,169,035	1,310,143	1,261,997	1,361,677
Insurand & Common	1,496,696	1,611,923	950,716	865,479	986,915
PW Administration	263,980	265,389	342,920	310,320	356,809
PW Streets	1,051,724	1,125,864	1,377,160	1,254,663	1,352,936
PW Forestry & Parks	1,346,077	1,442,771	1,604,100	1,599,176	1,702,977
PW Facilities	166,458	173,026	193,922	178,412	240,507
Debt & Transfers	3,200,000	2,845,000	840,000	3,140,000	890,000
TOTAL	**$ 14,303,304**	**$ 15,092,266**	**$ 13,429,932**	**$ 15,078,041**	**$ 13,923,122**

EXPENDITURES BY CATEGORY: GENERAL FUND



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 (water, sanitary sewer, and storm sewer). 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 by the Administration and Finance Departments.

Significant Goals/Objectives

The Administration Department's goals for 2025 are below. Additionally, goals pertaining to all Village departments are included in the "Organizational Information" section titled "Fiscal Year 2025 Goals." Many of these Village-wide goals will require resources/direction from the Administration Department.

Administration / All Village Departments Goals

- *Competitive and Up-to-Date Classification and Compensation for Village Employees:* Based on consultant recommendations from a classification and compensation study, begin implementing recommendations regarding position description revisions, as well as wage and salary adjustments, following Village policies and approval processes.

- *"Working Genius" Enhances Teamwork and Collaboration:* Use "Working Genius" productivity assessment principles and tools to ensure all departments and inter-departmental teams incorporate team maps and norms. Distribute and reference "Working Genius" materials and incorporate principles into organizational culture. The principles of Working Genius will guide all project management and internal meetings.

- *Implementation of the IT Strategic Plan:* Following adoption, begin work towards accomplishing goals and objectives set forth in the IT Strategic Plan pertaining to securing long-term internet services; complete network connectivity, and coverage audit within and between all Village facilities; improve capital planning; and deploy proactive software update plan and replacement schedule.

- *Relevant and Engaging Village Communication Mediums:* Increase video use in Village communications to increase audience engagement. Develop and share monthly report on communication metrics. Develop quarterly report summarizing notable departmental accomplishments, key performance indicators, and budget/capital improvement progress.

- *Employee Engagement/New Employee Onboarding/Mentoring:* With nearly 50% of current employees having less than five years' experience working for Lincolnshire, it is vital that new employees embrace organizational culture and connect with one another. The Administration Department and departmental leadership will work with Employee Council to develop and implement a program for maintaining organization culture and connectedness.

PROGRAM ACTIVITY SUMMARY

General Fund	Administration	01-01

All Village Departments

Review the completed list titled "Fiscal Year 2025 Goals" in the "Organizational Information" section.

Major Budget Changes

- *Personnel Expenses:* Account #01-01-60-1000 is budgeted to increase largely due to costs related to wages and benefits related to existing staffing levels.

PROGRAM ACTIVITY SUMMARY

General Fund	Administration	01-01

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	484,246	479,642	585,825	579,200	609,200
Contractual Services	-	816	4,700	1,306	3,200
Commodities	-	-	-	-	-
Other Charges	28,254	34,744	37,340	31,483	38,782
Total	**512,500**	**515,202**	**627,865**	**611,989**	**651,182**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Village Board meetings	72	72	88	71	82
Ordinances prepared	36	25	30	21	25
Resolutions prepared	11	8	11	7	8
Newsletter/resident mailings	4	4	4	4	4
E-News messages sent	96	78	85	88	90
E-News subscribers	3,316	3,492	3,500	3,550	3,600
Facebook likes	2,987	3,294	2,800	3,028	3,500
Twitter followers	1,351	1,383	1,300	1,400	1,450

Staffing (Full Time Equivalents)

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Village Manager	0.80	0.80	0.80	0.80	0.80
Asst Village Manager/CED Director	0.50	0.50	0.50	0.50	0.50
Administrative Assistant II	0.80	0.80	0.80	0.80	0.80
Management Analyst	0.50	1.00	1.00	1.00	1.00
Administrative Intern	0.50	0.00	0.00	0.00	0.00
Total	**3.10**	**3.10**	**3.10**	**3.10**	**3.10**

PROGRAM DETAIL

General Fund	Administration	01-01

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses						
01-01-60-1000	Regular Salaries	410,980	412,684	440,000	453,000	465,000
01-01-60-1500	Part Time Wages	-	-	-	-	-
01-01-61-8701	Medical Premiums- Health	-	-	60,000	47,000	55,000
01-01-61-8702	Medical Premiums- Dental	-	-	4,000	3,500	3,500
01-01-61-8703	Medical Premiums- Life	-	-	825	700	700
01-01-70-9101	IMRF Contribution	47,534	40,451	46,000	45,000	50,000
01-01-70-9200	FICA Expense	25,732	26,507	35,000	30,000	35,000
Total Personnel		**484,246**	**479,642**	**585,825**	**579,200**	**609,200**
Contractual Services						
01-01-61-1002	Telephone- Cellular	-	-	1,500	1,306	1,500
01-01-61-3000	Equipment Maintenance	-	-	200	-	200
01-01-61-4000	Professional Services	-	816	1,500	-	1,500
01-01-61-4024	Prof Svc- Misc	-	-	1,500	-	-
Total Contractual Services		**-**	**816**	**4,700**	**1,306**	**3,200**
Other Charges						
01-01-63-1000	Memberships	11,666	15,339	15,493	16,178	13,691
01-01-63-2000	Vehicle Allowance	4,800	4,800	4,800	4,800	4,800
01-01-63-3000	Professional Development	5,965	4,898	8,677	2,551	8,400
01-01-63-4000	Publications	1,005	1,139	1,170	1,250	3,111
01-01-63-5000	Classified Ads	-	-	-	-	-
01-01-63-7000	Boards & Commissions	429	927	-	-	1,500
01-01-63-9000	Business Expenses	4,389	7,641	7,200	6,704	7,280
Total Other Charges		**28,254**	**34,744**	**37,340**	**31,483**	**38,782**
Total Disbursements		**512,500**	**515,202**	**627,865**	**611,989**	**651,182**

PROGRAM ACTIVITY SUMMARY

General Fund	Finance	01-02

Function

The Finance Department's core function is preparing 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. Utility bills (water, sanitary sewer, and storm 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 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 Annual Comprehensive Financial Report which details the financial status of the Village and Police Pension Fund.

Significant Goals/Objectives

- *Complete Analysis and Recommendation to Secure Competitive 457 Fees:* With aid of third-party consultant aid, analyze of the 457 retirement plan fees. If existing fees are higher than industry standard, issue an RFP to seek bids from 457 plan providers.

- *Develop Strategic Debt Issuance/Capital Project Financing Plan:* Evaluate financing options for upcoming water capital projects outlined in the 10-Year Capital Improvement Plan. Ensure all options account for capital projects occurring over the next decade or more to mitigate long term financial liabilities.

- *Implement GASB 101:* GASB 101 is the most recent accounting standard in need of implementation based on Lincolnshire's accounting practices. The goal of GASB 101 is to more accurately account for financial liability of compensated absence policies. The Village will implement GASB 101 as a part of the Fiscal Year 2024 audit to comply with all accounting standards.

- *Updated Financial Policies:* Review all existing financial policies and recommend updates based on any recent changes in operational procedures or industry standards.

PROGRAM ACTIVITY SUMMARY

General Fund	Finance	01-02

Major Budget Changes

- *Prof Svc- Audit:* Account #01-02-61-4003 has an increase of $2,850 (18%). An additional $3,100 is added to the budget due to the potential of a single audit if the Village receives a $2.5 million grant from the Lake County Stormwater Management Commission as part of the Windsor Drainage capital project. A federal grant in excess of $750,000 triggers a single audit which comes at an additional cost. The Village also is subject to a full OPEB valuation in 2025 which is only required every other year.

- *Prof Svc – Accounting Services:* Account #01-02-61-4037 decreased $2,300. The Village used an outside accounting firm to assist in the implementation of GASB 96 (Lease Accounting) in 2024. Staff included $5,500 for assistance in implementing a new accounting standard, GASB 101, in FY 2025 which expands compensated absences accounting.

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	289,705	307,142	392,725	381,725	429,500
Contractual Services	26,123	31,031	40,080	38,194	40,825
Commodities	-	-	-	-	-
Other Charges	3,993	4,893	6,420	6,803	6,695
Total	**319,821**	**343,066**	**439,225**	**426,722**	**477,020**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Accounts payable checks	1,670	1,704	1,500	1,450	1,500
Accounts payable direct deposits	597	573	600	600	600
Payroll checks	49	32	40	30	40
Payroll direct deposits	1,755	1,830	1,920	1,885	1,900
% utility auto withdrawal	43%	45%	47%	45%	47%
Utility payments by credit card	3,802	4,232	3,500	4,200	4,000
Utility payments by text	224	271	275	250	275
% utility e-bills	23%	22%	25%	27%	30%
Picnic Permits Issued		35	30	45	40
Final Water Meter Read Appointments Scheduled		178	250	200	225
Transfer Stamps Sold		143	200	135	200
Payments Processed at the Counter		3,887	3,000	3,900	3,500
Number of phone calls to Village Hall		4,425	4,500	4,000	4,500

Staffing (Full Time Equivalents)

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Finance Director	0.80	0.80	0.80	0.80	0.80
Accounting Manager	0.80	0.80	0.80	0.80	0.80
Administrative Assistant I	0.80	0.80	0.80	0.80	0.80
Clerk/Receptionist	0.00	0.00	0.00	0.00	0.00
Finance Clerk	0.25	0.25	0.25	0.25	0.25
Total	**2.65**	**2.65**	**2.65**	**2.65**	**2.65**

PROGRAM DETAIL

General Fund	Finance	01-02

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses						
01-02-60-1000	Regular Salaries	227,370	247,709	270,000	270,000	295,000
01-02-60-1500	Part Time Wages	15,767	16,098	18,500	18,000	19,000
01-02-61-8701	Medical Premiums- Health	-	-	50,000	42,000	55,000
01-02-61-8702	Medical Premiums- Dental	-	-	3,250	4,500	4,500
01-02-61-8703	Medical Premiums- Life	-	-	975	975	1,000
01-02-70-9101	IMRF Contribution	27,728	23,597	28,000	24,250	30,000
01-02-70-9200	FICA Expense	18,840	19,738	22,000	22,000	25,000
Total Personnel		**289,705**	**307,142**	**392,725**	**381,725**	**429,500**
Contractual Services						
01-02-61-2000	Printing	710	741	930	1,068	1,030
01-02-61-3019	Eq Maint- Mail Equip / Misc.	192	205	300	230	300
01-02-61-4003	Prof Svc- Audit	22,242	24,695	23,250	20,750	26,100
01-02-61-4031	Cont Svc- Invest Adv & Misc	-	-	5,500	6,300	6,500
01-02-61-4037	Prof Svc- Accounting Services	2,000	3,875	7,800	8,840	5,500
01-02-61-5000	Legal Notices	979	1,515	1,100	971	1,320
01-02-61-9135	Bank Service Fees	-	-	1,200	35	75
Total Contractual Services		**26,123**	**31,031**	**40,080**	**38,194**	**40,825**
Other Charges						
01-02-63-1000	Memberships	530	918	970	1,094	1,145
01-02-63-3000	Professional Development	2,835	3,451	4,000	5,278	4,700
01-02-63-8600	Minor Equipment	-	340	850	-	250
01-02-63-9000	Business Expenses	628	184	600	431	600
Total Other Charges		**3,993**	**4,893**	**6,420**	**6,803**	**6,695**
Total Disbursements		**319,821**	**343,066**	**439,225**	**426,722**	**477,020**

PROGRAM ACTIVITY SUMMARY

General Fund	Police	01-05

Function

Police Department functions are funded through the General Fund. The Department provides core services including uniformed patrol operations, investigations, youth services, school resource officers at Stevenson High School, 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

- *Transparency and Trust through Police Reporting:* Create a standardized, comprehensive monthly report that includes sections for police activity, statistics, notable incidents, community engagement highlights, and upcoming events. The report will enhance transparency and provide education to the public by making the community aware of monthly police activities and community engagement initiatives. Share report within various Village communication channels allowing for evaluation of the goal through tracked number of report views and community feedback.

- *A Data-Driven Union Agreement*: Based on a comparison of compensation and other benefits offered by comparable municipalities, leadership from the Police Department and Administration work collaboratively with collective bargaining representatives to negotiate new union agreement. To assist with negotiations, develop and implement survey to solicit input on the officer psychological wellness program. Use survey data to determine the impact of officer psychological wellness visits (e.g., sick leave usage, workers compensation claims, officer feedback). Use data to decide needed changes in the new collective bargaining agreement.

- *Develop Stronger Local Government Relationships Through Multidisciplinary Solutions*: Assist with the establishment of a multidisciplinary threat assessment team in Lake County. Provide local government partners with aid in identifying persons with behaviors of concern, assessing those for risk of engaging in violence or other harmful activities, and delivering intervention strategies to manage the risk of harm to others.

- *Create a Strategic Plan for Assessing Officer Career Development and Wellness*: To enhance effectiveness and professionalism, provide quarterly internal training with all sworn personnel. Training will include State mandates and other topics relevant to the development of newer officers. Included in the training assessment will be an internal review with each officer to discuss their wellness and desired career development path. Supervisors will provide mentorship through emotional and professional support helping officers navigate on-the-job related challenges by creating individualized career development plans for each non-probationary officer.

PROGRAM ACTIVITY SUMMARY

General Fund	Police	01-05

Major Budget Changes

- *Software and Licensing:* Account #01-05-61-5506 includes an increase of approximately $10,000 from the FY 2024 budget. The increase in this line item adds unlimited storage to the Department's current body-worn and in-car camera system vendor. By adding unlimited storage, officers will be able to upload evidence obtained from 3rd party non-affiliated video sources for sharing with the Lake County State's Attorney's Office's cloud-based system.

- *Firearms Replacements:* Account #01-05-63-8601 includes an increase to replace the Department's less-lethal bean bag shotguns with less-lethal launchers. Less-lethal launchers offer a range of benefits including improved accuracy and control, reduce the risk of causing severe or unintended injuries, offer versatility in deployment, and are a clear differentiation from a firearm.

- *Personnel Safety Equipment:* Account #01-05-63-8603 includes FY 2024 year-end estimates to cover the cost of purchase of rifle-rated ballistic shields for 12 police vehicles and firearm acoustic suppressors for six rifles. Both items are both key components to risk management strategy. By incorporating rifle-rated ballistic shields into standard police operations, the Village significantly enhances personnel safety and increases the likelihood of resolving a dangerous situation without loss of life. Firearm acoustic suppressors reduce rifle sound minimizing physical risks during training and tactical engagements. Even with hearing protection during training, officers are at risk of temporary or permanent hearing loss when firearms are discharged without suppression. With these items purchased in the FY 2024 budget, the FY 2025 budget reflects a minimal request.

- *Police Radios & Maint Materials - Radios and Equipment:* Account #01-05-63-8604 and 01-05-62-3031 shows reduced expenses for FY 2025 budget due to Department's strong relationship with the Lake County Sheriff's Office. The Lake County Sheriff's Office initially purchased several new single-band radios but later opted to upgrade to a dual-band models. As a result, the Village of Lincolnshire received 21 mobile radios, valued at approximately $44,000, at no cost.

PROGRAM ACTIVITY SUMMARY

General Fund	Police	01-05

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	4,032,853	4,347,674	5,051,820	4,759,320	5,201,951
Contractual Services	370,480	183,748	203,170	182,841	208,450
Commodities	42,306	24,915	29,750	23,403	30,550
Other Charges	224,654	246,739	290,373	294,951	293,890
Transfers	193,225	797,914	168,768	168,768	168,258
Total	**4,863,518**	**5,600,990**	**5,743,881**	**5,429,283**	**5,903,099**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Calls for service	22,457	26,671	23,000	24,200	24,500
911 Calls*	2,028	1,984	1,200	1,275	1,300
Calls for Service (Non-911)*	20,429	24,687	21,800	20,550	21,000
Total reports	1,037	1,061	1,000	1,150	1,200
Arrests (includes traffic)	463	424	350	460	465
DUI arrests	42	34	35	30	35
FBI part I crimes	52	59	65	N/A	N/A
FBI part I crimes cleared	8%	12%	10%	N/A	N/A
Crimes against persons				37	35
Crimes against persons cleared				24%	
Crimes against property				148	150
Crimes against property cleared				6%	
Crimes against society				22	25
Crimes against society cleared				77%	
Response to Resistance Incidents	N/A	10	10	8	8
Mental Health Incidents	N/A	22	22	95	100
Traffic Encounters	N/A	2,000	2,000	5,175	5,200
Crime Prevention Functions	N/A	9,000	9,000	1,225	1,250

Staffing (Full Time Equivalents)

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Chief of Police	1.0	1.0	1.0	1.0	1.0
Deputy Chief of Police	0.0	1.0	1.0	1.0	1.0
Commander	2.0	1.0	1.0	1.0	1.0
Sergeant	4.0	4.0	4.0	4.0	4.0
Investigator	2.0	2.0	2.0	2.0	2.0
Police Officer	13.0	14.0	14.0	14.0	14.0
School Resource Officer	2.0	2.0	2.0	2.0	2.0
Records Clerk	1.0	2.0	2.0	2.0	2.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Community Service Officer	1.0	1.0	1.0	1.0	1.0
Total	**27.0**	**29.0**	**29.0**	**29.0**	**29.0**

PROGRAM DETAIL

General Fund	Police	01-05

Expenditure Detail (page 1 of 2)

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses						
01-05-60-1000	Regular Salaries	2,669,349	2,940,954	3,200,000	3,000,000	3,250,000
01-05-60-1500	Part Time Wages	-	-	-	-	-
01-05-60-2000	Overtime Salaries	238,882	172,956	225,000	225,000	230,000
01-05-60-2100	Overtime Contract Services	42,286	45,263	88,000	108,000	110,000
01-05-60-2200	Overtime Wages- Special Events	-	-	-	-	10,000
01-05-60-3050	Other Benef- Wellness Testing	6,750	13,714	15,000	15,000	15,000
01-05-61-8701	Medical Premiums- Health	-	-	550,000	450,000	525,000
01-05-61-8702	Medical Premiums- Dental	-	-	35,000	30,000	33,000
01-05-61-8703	Medical Premiums- Life	-	-	12,500	12,000	15,500
01-05-70-9101	IMRF Contribution	19,806	16,855	27,000	25,000	28,000
01-05-70-9200	FICA Expense	53,522	58,146	70,000	65,000	70,000
01-05-70-9510	Pension Retirement	1,002,258	1,099,786	829,320	829,320	915,451
Total Personnel		**4,032,853**	**4,347,674**	**5,051,820**	**4,759,320**	**5,201,951**
Contractual Services						
01-05-61-1002	Telephone- Cellular	-	-	7,200	7,500	7,700
01-05-61-2001	Case Reports & Forms	783	398	1,000	475	550
01-05-61-2003	Print- Tickets	1,962	1,784	2,000	725	1,000
01-05-61-2005	Print- Field Directory	-	487	550	550	550
01-05-61-2007	Print- Promotional	1,436	2,345	2,500	2,456	2,500
01-05-61-3002	Eq Maint- Audio/Emerg Light	575	408	3,000	1,615	3,000
01-05-61-3008	Eq Maint- Firearms	368	284	500	500	500
01-05-61-3010	Eq Maint- Live Scan	-	-	-	-	-
01-05-61-3012	Eq Maint- Misc Office Eq	1,368	128	2,000	175	2,500
01-05-61-3016	Eq Maint- Radar Units	-	-	-	-	-
01-05-61-3018	Eq Maint- BEAST System	-	-	-	-	-
01-05-61-3021	StarCom Network	-	-	-	-	-
01-05-61-3030	Eq Maint- Emerg Warning Siren	3,500	3,250	3,900	3,400	4,000
01-05-61-3031	Eq Maint- Drone Equipment	-	-	-	-	1,000
01-05-61-4001	Prof Svc- Actuary	2,900	2,500	2,500	2,500	2,500
01-05-61-4002	Prof Svc- Animal Control	1,500	375	1,500	300	375
01-05-61-4006	Prof Svc- Crime Lab Assess	13,258	14,592	17,600	17,590	18,200
01-05-61-4008	Prof Svc- In-Car Video	-	-	-	-	-
01-05-61-4013	Prof Svc- Legal Services	56,738	56,228	64,000	60,000	64,000
01-05-61-4014	Prof Svc- Digital Forensics	-	-	-	-	-
01-05-61-4015	Prof Svc- Recruit/ Testing	9,617	2,988	8,170	6,510	5,275
01-05-61-4020	Prof Svc- ILEAP Accreditation	-	400	400	400	400
01-05-61-4025	Prof Svc- Internet Connection	1,500	1,500	1,500	890	-
01-05-61-4029	Prof Svc- Dispatch Services	200,548	-	-	-	-
01-05-61-5506	Data Sys- Software / Licensing	47,539	53,079	59,900	54,155	70,500
01-05-61-5515	Data Sys- Wireless	25,988	42,102	24,050	22,000	23,000
01-05-61-9005	Cont Svc- Car Wash	900	900	900	1,100	900
Total Contractual Services		**370,480**	**183,748**	**203,170**	**182,841**	**208,450**
Commodities						
01-05-62-3001	Maint Mat- BA / AED Supplies	3,067	3,068	2,000	1,553	2,000
01-05-62-3007	Maint Mat- Evidence Collection	1,981	1,139	1,000	1,000	1,300
01-05-62-3012	Maint Mat- Ammunition	23,927	6,871	18,000	18,000	18,000
01-05-62-3013	Maint Mat- Safety Equipment	1,413	2,012	2,000	1,850	2,000
01-05-62-3015	Maint Mat- Taser	9,160	9,160	2,500	-	2,500
01-05-62-3031	Maint Mat- Radios & Equip	119	190	1,500	-	3,750
01-05-62-3033	Maint Mat- Misc.	1,693	2,095	2,000	1,000	1,000
01-05-62-3046	Maint Mat- Video Recording Sup	946	380	750	-	-
Total Commodities		**42,306**	**24,915**	**29,750**	**23,403**	**30,550**

PROGRAM DETAIL

General Fund	Police	01-05

Expenditure Detail (page 2 of 2)

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Other Charges						
01-05-63-1000	Memberships	6,472	10,349	10,564	10,440	12,280
01-05-63-3002	Prof Dev-Certified Courses	59,323	38,699	45,000	33,800	49,650
01-05-63-3004	Prof Dev-NIPAS Training	6,205	6,955	6,955	6,955	6,955
01-05-63-3006	Prof Dev- NEMRT	2,280	2,375	2,500	2,375	2,500
01-05-63-3008	Prof Dev- Police Academy	-	16,210	25,500	25,500	37,200
01-05-63-4000	Publications	534	581	850	330	375
01-05-63-6001	Uniform- Body Armor	8,576	8,510	12,500	12,350	3,750
01-05-63-6002	Uniform- Cleaning	12,325	13,150	13,650	13,475	13,975
01-05-63-6004	Uniform- Jacket Replace	-	-	-	-	-
01-05-63-6005	Uniform- NIPAS	-	10,399	5,000	4,098	2,000
01-05-63-6006	Uniform- Patches/Insignias	-	36	-	-	-
01-05-63-6007	Uniform- Replacement	11,562	9,221	18,500	17,500	13,000
01-05-63-8601	Firearm Replacements	1,616	2,698	2,300	2,224	18,050
01-05-63-8602	Minor Equipment	2,506	10,530	20,750	18,800	3,000
01-05-63-8603	Officer Personal Safety Eq	883	6,691	7,050	38,000	10,900
01-05-63-8605	In-Car Cameras	30,307	18,275	18,275	18,275	18,275
01-05-63-8606	Radar Units	1,918	-	-	-	-
01-05-63-8607	Body Camera System	36,970	37,477	37,479	37,480	37,480
01-05-63-8608	AED Units	3,895	4,195	5,000	4,500	4,500
01-05-63-8609	FLOCK Camera System	-	16,000	20,000	20,000	20,000
01-05-63-9000	Business Expense	6,398	11,628	9,700	8,035	12,450
01-05-63-9002	Comm Oriented Awareness & Prev	974	2,963	3,000	2,964	3,000
01-05-63-9006	Lincolnshire Explorer Post Op	2,818	341	5,000	750	750
01-05-63-9007	Veh Titles/Plates	792	797	1,100	1,100	1,100
01-05-63-9009	Officer Testing	9,024	14,665	18,700	15,000	17,700
01-05-80-4000	Equip- Furniture	379	3,994	1,000	1,000	5,000
01-05-80-9050	E911 Purchases/ Reserves	18,897	-	-	-	-
Total Other Charges		**224,654**	**246,739**	**290,373**	**294,951**	**293,890**
Transfers						
01-05-96-1200	Transfer Out- VMF	193,225	203,275	168,768	168,768	168,258
01-05-96-1700	Transfer Out - E911	-	594,639	-	-	-
Total Transfers		**193,225**	**797,914**	**168,768**	**168,768**	**168,258**
Total Disbursements		**4,863,518**	**5,600,990**	**5,743,881**	**5,429,283**	**5,903,099**

PROGRAM ACTIVITY SUMMARY

General Fund	Community & Economic Development	01-08

Function

This account funds Community & Economic Development Department ("CED") services. CED's primary responsibilities include planning, zoning, economic development, building, and code enforcement. CED aims to enhance the quality of life through a relationship-based and solution-oriented approach by protecting investments made in properties and businesses. The department also provides support to and develops recommendations for the Village Board and serves as the primary liaison to the Zoning Board and Architectural Review Board.

Significant Goals/Objectives

- *Improved Building Division Services:* Solicit consultant proposals to aid in improving inspection and plan review services, including building, fire/life safety, and structural engineering disciplines. Following execution of a contract, and depending on staff availability, work with consultant to adopt the International Code Council (ICC) 2024 code series; update local amendments to Title 5 (Building Regulations) of the Lincolnshire Village Code; and evaluate the Village's building permit fees.

- *Expanded Housing and Commercial Use Opportunities:* Based on Comprehensive Plan and "Homes for a Changing Region" recommendations, amend Village Codes to allow for new types of housing and commercial use opportunities, with emphasis on the possibility for new housing units in the Corporate Center.

- *Proactive and Rebranded Economic Development*: Following adoption of the Economic Development Strategic Plan, take the following steps: issue RFP for marketing services and/or business recruitment assistance; streamline review/approval process for all zoning requests and building permits; and update economic incentive policy to provide flexibility and increase effectiveness. Policy initiatives to be considered include increasing creative application of tax sharing agreements, façade improvement programs, and/or revolving loans.

PROGRAM ACTIVITY SUMMARY

General Fund	Community & Economic Development	01-08

Major Budget Changes

- *Part-Time Wages:* Account #01-08-60-1500 includes expenses for the part-time Code Enforcement Inspector position and budgeted wage increase, as well additional hours allocated to that position that became effective in FY 2023 (formerly 0.5 FTE, now 0.75 FTE).

- *Outside Services:* Account #01-08-61-9000 reflects a reduction in this account from FY 2024, as the Village completed its contract with Teska Associates, Inc. to update the Comprehensive Plan. The FY 2025 Budget includes expenses for a potential economic development feasibility study, in the event a complex financial incentive application is submitted. These costs would be shared between the Village and applicant but would not be known until application submittal.

- *Economic Development Initiatives:* Account #01-08-63-9003 accounts for potential economic development initiatives, such as a contract for marketing services considering the Comprehensive Plan and Economic Development Strategic Plan goals and objectives. This account would also cover expenses related to potential incentives and business support programs such as commercial façade improvements and/or revolving loan funds.

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	428,960	491,115	600,375	538,400	614,900
Contractual Services	246,052	216,263	146,400	112,090	136,700
Commodities	-	-	-	-	-
Other Charges	401,998	455,849	558,546	606,685	605,270
Transfers	5,520	5,808	4,822	4,822	4,807
Total	**1,082,530**	**1,169,035**	**1,310,143**	**1,261,997**	**1,361,677**

PROGRAM ACTIVITY SUMMARY

General Fund	Community & Economic Development	01-08

Performance Indicators

The performance indicators for FY 2024 Estimates and FY 2025 Budget reflect an update to track workload for CED employees and consultants. Prior to 2024, these indicators included plan reviews, and inspections, and permits issued for projects outside the CED direct responsibility and oversight (e.g., sitework and tree removal permits that are reviewed by the Public Works Department). While the indicators for 2024 and beyond appear as though workload within CED has diminished, the data more accurately reflects specific departmental activity.

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Building Permits	441	485	445	385	400
Residential	238	287	238	212	220
Non-Residential	203	198	203	173	180
% Issued Online	6%	22%		38%	45%
Average Days to Issue	10		10	10	10
Plan Reviews		1,149	1122	560	590
Average Days to Complete			7	5	5
Inspections	1,651	2,226	1800	1,950	1,700
In-House	458	631	990	819	714
Outsourced	1,193	1,595	810	1,131	986
Construction Valuation (thousands)	$ 37,472	$ 43,547	$ 35,000	$ 26,500	$ 35,000
New Buildings - Non-Residential	-	-	2	1	3
Sq. Ft. - New Commercial Buildings	-	-	-	-	13,268
Sq. Ft. - New Office/Warehhouse Buildings	20,417	-	431,787	100,083	431,787
New Housing Units	6	6	2	10	5
Code Enforcement					
Cases Created	423		390	396	400
Cases Closed				352	356
Average Days to Close Case	25	24	18	32	25
Vacancy Rates					
Office	26%	26%	40%	25%	46%
Industrial	1%	2%	1%	2%	2%
Retail	34%	54%	25%	33%	33%
Business Site Visits	2	0	5	5	6
Zoning Board development Reviews	13	4	5	4	4
Architectural Review Board reviews	19	20	16	15	15

Staffing (Full Time Equivalents)

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Assistant Village Manager/CED Director	0.5	0.5	0.5	0.5	0.5
Building Official	1.0	1.0	1.0	0.0	0.0
Building Inspector	0.0	0.0	0.0	1.0	1.0
Planning & Development Manager	1.0	1.0	1.0	1.0	1.0
Code Enforcement Inspector	0.5	0.5	0.75	0.75	0.75
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Total	**4.0**	**4.0**	**4.25**	**4.25**	**4.25**

PROGRAM DETAIL

General Fund	Community & Economic Development	01-08

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses						
01-08-60-1000	Regular Salaries	315,176	369,970	390,000	340,000	380,000
01-08-60-1500	Part Time Wages	39,822	49,386	56,000	55,000	60,000
01-08-61-8701	Medical Premiums- Health	-	-	70,000	72,000	93,000
01-08-61-8702	Medical Premiums- Dental	-	-	4,500	4,000	5,500
01-08-61-8703	Medical Premiums- Life	-	-	875	400	900
01-08-70-9101	IMRF Contribution	47,534	40,451	45,000	37,000	42,500
01-08-70-9200	FICA Expense	26,428	31,308	34,000	30,000	33,000
Total Personnel		**428,960**	**491,115**	**600,375**	**538,400**	**614,900**
Contractual Services						
01-08-61-1002	Telephone- Cellular	-	-	1,400	1,420	1,500
01-08-61-4010	Prof Svc- Elevator Inspections	4,745	4,536	4,800	6,240	6,000
01-08-61-4161	Prof Svc- Bldg- Fire Consult Review	146,396	100,253	80,000	69,500	86,000
01-08-61-4164	Prof Svc- Engineering Consult Review	25,240	12,216	20,000	300	15,000
01-08-61-4167	Prof Svc- PreApplication Exp	173	173	200	200	200
01-08-61-5000	Legal Notices	2,484	572	500	230	500
01-08-61-9000	Outside Services	64,364	97,719	37,500	32,000	25,000
01-08-61-9098	Cont Svc- Prnting & Publ	2,650	794	2,000	2,200	2,500
Total Contractual Services		**246,052**	**216,263**	**146,400**	**112,090**	**136,700**
Other Charges						
01-08-63-1000	Membership	1,520	1,587	2,270	1,790	2,000
01-08-63-1004	Memb- Visit Lake County	31,500	34,125	35,830	35,830	37,620
01-08-63-1005	Memb- Bus. Devel.	1,455	1,747	1,746	1,750	1,750
01-08-63-3000	Professional Development	3,250	3,074	5,500	3,950	5,200
01-08-63-4000	Publications	98	-	4,000	-	4,000
01-08-63-9000	Business Expense	1,822	1,847	1,600	2,150	1,400
01-08-63-9003	Economic Dev Initiatives	787	6,656	7,200	11,015	53,100
01-08-63-9004	Equipment & Clothing	261	279	400	200	200
01-08-63-9501	Economic Dev Incentives	361,305	406,534	500,000	550,000	500,000
Total Other Charges		**401,998**	**455,849**	**558,546**	**606,685**	**605,270**
Transfers						
01-08-96-1200	Transfer Out- VMF	5,520	5,808	4,822	4,822	4,807
Total Transfers		**5,520**	**5,808**	**4,822**	**4,822**	**4,807**
Total Disbursements		**1,082,530**	**1,169,035**	**1,310,143**	**1,261,997**	**1,361,677**

PROGRAM ACTIVITY SUMMARY

General Fund	Insurance and Common Expense	01-12

Function

The Insurance and Common budget includes expenses shared among all Village departments and operations. The Insurance and Common Expense division budget tracks shared expenses in a single account line item as opposed to being spread across all General Fund departments/divisions. Activities funded by this account include insurance premiums for property, liability, and workers compensation; technology upgrades; and information system maintenance consulting services. All overhead or common expenses are incorporated into this budget such as telephone service, postage, professional and contractual services, office supplies, printing, internet service, and software licensing. Previously, this account included expenses for employee health, dental, and life insurance benefits. In the FY 2024 Budget, these and other department specific expenses were allocated to each respective operating department based upon staffing.

Significant Goals/Objectives

Not applicable.

Major Budget Changes

- *Prof Svc-Miscellaneous:* Account #01-12-61-4099 does not include expenses previously included in the FY 2024 Budget for an analysis of the Police Department staffing levels.

- *Data Sys – Software/Licensing:* Account #01-12-61-5507 reflects an increase due to higher costs for Microsoft 365 licensing and an initial payment to BS&A, the Village's enterprise resource planning (ERP) software vendor, to begin the process of migrating the ERP to the cloud for enhanced collaboration and added security of Village data and finances with an off-premise server.

- *Property / Liability Insurance:* Account #01-12-61-8800 includes a 10% increase to Property / Liability Insurance primarily due to the insurance industry responding to increased frequency of natural disasters including flooding, wind damage, and wildfires. The value of assets have also increased in recent years due to higher rates of inflation meaning the cost to repair or rebuild properties is higher than prior years.

- *Cont Svc – GIS Services:* Account #01-12-61-9022 reflects an increase for new aerial imagery services in FY 2024. These costs reflected an added expense beyond the typical GIS shared staffing services. In FY 2025, the Village will pay only for those GIS shared staffing services.

- *Cot Svc – IT Consult/Sys Mon:* Account #01-12-61-9029 includes expenses for the Village's IT managed services provider, InterDev. In 2025, the annual agreement costs will increase to reflect agreed-upon contract terms. The Village receives 2.5 days of on-site support each week, in addition to a depth of remote help desk support and security services from InterDev's team based in Atlanta, Georgia. InterDev's 24/7 security monitoring and patching services mitigate the risk of security holes and provide immediate response in the event of a data breach. Additionally, the contract with InterDev calls for implementation and execution of an IT Strategic Plan, allowing the Village to move forward with timely and budget-conscious software deployment and capital upgrades.

- *Misc Computer Equipment:* In 2019, the Village replaced several dozen desktops for laptops to provide flexibility for employees to work anywhere at any time. Account #01-12-80-3005 includes replacement of 13 laptops, desktops, and/or tablets to smooth the budgetary impact of device replacements in 2025 and in future years.

PROGRAM ACTIVITY SUMMARY

General Fund	Insurance and Common Expense	01-12

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	-	-	-	-	**-**
Contractual Services	1,466,920	1,582,912	934,565	851,114	950,950
Commodities	6,009	4,204	6,500	3,500	7,300
Other Charges	23,767	24,807	9,651	10,865	28,665
Total	**1,496,696**	**1,611,923**	**950,716**	**865,479**	**986,915**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Property/liability claims processed	2	2	2	3	2
Auto liability processed	1	2	1	3	2
Workers compensation claims processed	1	1	1	0	0

Staffing (Full Time Equivalents)

No wages or salaries are allocated to the Insurance and Common budget.

PROGRAM DETAIL

General Fund	Insurance and Common Expense	01-12

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Contractual Services						
01-12-61-1000	Telephone	3,631	7,884	6,600	6,250	6,320
01-12-61-1002	Telephone- Cellular	11,141	5,923	-	-	-
01-12-61-1010	Telephone- Maint	2,077	-	-	-	-
01-12-61-2002	Print- Budget, Forms, Misc	422	1,117	1,000	710	710
01-12-61-2004	Print- Letterhead Supplies	1,521	2,098	2,240	1,910	2,350
01-12-61-2006	Print- Newsletter	18,295	11,547	18,990	15,500	18,990
01-12-61-3501	Eq Maint- Post Meter Rent	525	420	420	420	240
01-12-61-4000	Prof Svc- Video Svcs	5,984	5,346	6,000	6,000	7,100
01-12-61-4004	Prof Svc: Flex Administration	2,900	3,100	2,900	2,900	2,900
01-12-61-4013	Prof Svc- Legal Svc	40,249	35,810	64,000	40,000	60,000
01-12-61-4016	Prof Svc- Med.Svc/Drug Testing	5,092	10,933	5,500	4,960	5,620
01-12-61-4031	Prof Svc- Investment Advisor	5,239	5,828	-	-	-
01-12-61-4034	Prof Svc- Compensation Study	-	-	23,400	-	25,000
01-12-61-4099	Prof Svc- Miscellaneous	4,900	2,196	34,200	14,320	7,320
01-12-61-5503	Data Sys- Internet Connection	12,490	12,322	12,000	9,230	9,230
01-12-61-5507	Data Sys- Software / Licensing	56,049	30,582	86,950	62,040	95,980
01-12-61-6000	Postage	8,827	9,511	10,550	9,603	4,185
01-12-61-7000	Duplicating	7,857	8,174	7,205	6,730	8,100
01-12-61-8701	Medical Premiums- Health	748,739	848,371	-	-	-
01-12-61-8702	Medical Premiums- Dental	58,136	57,713	-	-	-
01-12-61-8703	Medical Premiums- Life	12,687	13,568	-	-	-
01-12-61-8800	Property/Liability Ins	149,766	205,325	236,000	245,000	271,000
01-12-61-8801	Workers Comp	67,376	39,093	50,000	41,000	45,000
01-12-61-9022	Cont Svc- GIS Services	76,820	64,635	102,530	102,540	74,590
01-12-61-9029	Cont Svc- IT Consult/Sys Mon	101,655	134,831	188,630	206,450	228,880
01-12-61-9031	Cont Svc- Internet Maintenance	-	5,775	5,775	7,275	5,775
01-12-61-9109	Cont Svc- Records Mgt & Destruction	2,342	2,243	2,200	2,200	2,300
01-12-61-9114	Cont Svc- Emerg. Not. Sys.	5,940	5,940	5,940	6,415	6,570
01-12-61-9118	Cust Svc- Website Consult	1,785	1,982	2,040	1,970	2,040
01-12-61-9124	Cont Svc- Surveillience	1,428	1,464	2,280	1,500	2,350
01-12-61-9130	Cont Svc- Payroll Processing	15,203	15,737	17,215	16,191	18,400
01-12-61-9140	Cont Svc- Downtown Maint	37,844	33,444	40,000	40,000	40,000
Total Contractual Services		**1,466,920**	**1,582,912**	**934,565**	**851,114**	**950,950**
Commodities						
01-12-62-1000	Office Supplies	6,009	4,204	6,500	3,500	5,000
01-12-64-2000	Office Equipment	-	-	-	-	2,300
Total Commodities		**6,009**	**4,204**	**6,500**	**3,500**	**7,300**
Other Charges						
01-12-63-1000	Memberships	-	-	-	-	265
01-12-63-9010	Senior Citizen Tax Relief	808	640	650	465	500
01-12-63-9505	Drone Licensing/ Misc	999	-	-	-	-
01-12-95-3000	Bad Debt	129	6	-	-	-
01-12-80-3005	Misc Computer Equipment	21,831	24,161	9,001	10,400	27,900
Total Other Charges		**23,767**	**24,807**	**9,651**	**10,865**	**28,665**
Total Disbursements		**1,496,696**	**1,611,923**	**950,716**	**865,479**	**986,915**

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 Sewer, Forestry, Fleet, Parks, and Facility Maintenance divisions. The Public Works-Administration division is responsible for overseeing infrastructure maintenance and execution of the Village's 10-Year Capital Improvement Plan and functions such as engineering; refuse management; special recreation; and contract administration.

Significant Goals/Objectives

- *Utilize myGIS for Enhanced Public Works Management:* Work with MGP, the Village's GIS *vendor, to* develop GIS based applications to track data for recurring work such as snowplow events, tree inventory, garbage collection in the parks, and facility inspections. Use data to determine effectiveness of capital improvement / capital maintenance program goals and objectives.

- *Village-Wide Sustainability Initiative:* Involve all departments in developing an internal sustainability plan. The plan will define and identify sustainable practices in the Village's workplace which can then transcend into community-scale goals. Current departments' current strategies and actions will be assessed which will allow staff to highlight their cohesion with larger scale, region-wide sustainability goals. The plan will also look to evaluate existing sustainability initiatives to collect data to prioritize strategies, set performance standards, and create guidelines for a Village-wide sustainability plan implementation.

- *Comprehensive Update of Public Works Policy Manual:* Conduct a thorough review of all Public Works policies, focusing on aligning them with the latest OSHA standards and recommendations. This process will include revising existing policies, finding gaps in safety protocols, and implementing new guidelines to ensure compliance and enhance workplace safety.

Major Budget Changes

The following are changes in planned expenditures for FY 2025

- None

Expenditures for FY 2025 are generally expected to be the same of slightly higher for most items in this operation area. The following are highlights of major changes for FY 2025:

- None

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Administration	01-20

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	231,605	231,089	299,700	277,200	316,750
Contractual Services	19,282	23,499	28,600	19,202	28,439
Commodities	-	-	-	-	-
Other Charges	13,093	10,801	14,620	13,918	11,620
Total	**263,980**	**265,389**	**342,920**	**310,320**	**356,809**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Capital project management					
% capital expend. /capital dollars allocated	46%	24%	100%	66%	100%
Sitework permit reviews					
Average length to review site-work permits (days)	15.0	11.0	10.0	8.0	10.0

Staffing (Full Time Equivalents)

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
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
Management Analyst	0.75	0.75	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

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses						
01-20-60-1000	Regular Salaries	193,759	196,490	225,000	205,000	240,000
01-20-60-2000	Overtime Salaries	-	-	-	-	-
01-20-61-8701	Medical Premiums- Health	-	-	35,000	33,000	35,000
01-20-61-8702	Medical Premiums- Dental	-	-	3,500	2,500	2,000
01-20-61-8703	Medical Premiums- Life	-	-	700	700	750
01-20-70-9101	IMRF Contribution	23,767	20,226	18,000	20,000	21,000
01-20-70-9200	FICA Expense	14,079	14,373	17,500	16,000	18,000
Total Personnel		**231,605**	**231,089**	**299,700**	**277,200**	**316,750**
Contractual Services						
01-20-61-1002	Telephone- Cellular	-	-	1,800	2,102	1,272
01-20-61-4018	Prof Svc- Misc. Engineering	12,680	16,969	20,000	9,980	20,000
01-20-61-4019	Prof Svc- NPDES Permit Fee	1,000	1,000	1,000	1,000	1,000
01-20-61-5000	Legal Notices	802	730	1,000	953	1,000
01-20-61-9000	Outside Services	4,800	4,800	4,800	5,167	5,167
Total Contractual Services		**19,282**	**23,499**	**28,600**	**19,202**	**28,439**
Other Charges						
01-20-63-1000	Memberships	5,050	4,774	5,500	4,926	5,500
01-20-63-2000	Vehicle Allowance	1,125	1,125	1,120	1,120	1,120
01-20-63-3000	Professional Development	5,343	1,444	6,000	5,500	3,000
01-20-63-9000	Business Expenses	755	2,171	1,000	1,875	1,000
01-20-64-2000	Office Equipment	820	1,287	1,000	497	1,000
Total Other Charges		**13,093**	**10,801**	**14,620**	**13,918**	**11,620**
Total Disbursements		**263,980**	**265,389**	**342,920**	**310,320**	**356,809**

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Streets	01-21

Function

The Public Works-Streets Division oversees refuse, recycling, and leaf collection; snow and ice control; and pavement maintenance, streetlights, signs, and right-of-way landscaping throughout the Village. The Division is also responsible for repair and maintenance of the Village's dedicated public roadways consisting of 41 lane-miles of pavement.

Significant Goals/Objectives

- *Old Mill Road Improvement, Annexation, and Jurisdictional Transfer Evaluation*: Portions of Old Mill Road are under Vernon Township's jurisdiction, and the roadway needs resurfacing. To plan for this project, complete a comprehensive review and evaluation related annexation opportunities for adjacent properties given the Village does not own the roadway right-of-way. The comprehensive plan also contemplates the addition of pedestrian accommodations in the corridor that should be evaluated with Open lands of Lake Forest, Florsheim Estate owner.

Major Budget Changes

The following are changes in planned expenditures for FY 2025:

- *Overtime Wages/Snow Plowing:* Account #01-21-60-2100 is estimated to be under budget by $10,000 due to a reduction in snow and ice control events over the past year.

- *Cont Svc-Streetlight Repairs:* Account #01-21-61-9062 is estimated to be under budget by $10,000 as there have not been any significant required repairs over the past year.

- *Maint Mat-Rock Salt:* Account #01-21-62-4002 is estimated to be under budget by $29,660 due to a reduction in snow and ice control events over the past year and significantly less salt usage over the past winter.

Expenditures for FY 2025 are generally expected to be the same of slightly higher for most items in this operation area. The following are highlights of major changes for FY 2025:

- *None*

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Streets	01-21

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	510,119	542,734	717,350	695,700	748,750
Contractual Services	261,244	302,922	341,950	327,573	338,158
Commodities	93,544	89,354	156,646	69,665	104,587
Other Charges	21,196	16,618	16,555	17,066	17,220
Transfers	165,621	174,236	144,659	144,659	144,221
Total	**1,051,724**	**1,125,864**	**1,377,160**	**1,254,663**	**1,352,936**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Project inspections	153	163	150	163	175
Maintain street posts and signs					
Village signs - repaired	100	100	100	95	100
Maintain Village streets					
Streets resurfaced (miles)	2	0	2	2	1
Tons of asphalt patching	9	9	15	8	12
Pothole repairs by staff	85	300	85	60	125
Street cleaned (miles)	287	407	360	360	360
Right-of-way leaf collection					
Cubic yards of leaves collected	5,920	5,280	6,000	6,000	6,000
Cost per cubic yard for collection/removal	$ -	$ -	$ -	$ -	$ -
Annual leaf collection expense	$ -	$ -	$ -	$ -	$ -
Snow and ice control					
Snow events	21	16	22	10	16
Staff hrs spent on snow/ice control	1,017	798	1,100	580	860
Salt used (tons)	545	438	700	201	464
Customer Service					
Avg time to complete street service request	19	9	8	8	10

Staffing (Full Time Equivalents)

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Public Works Director	0.25	0.25	0.25	0.25	0.25
Streets/Storm Sewer Foreman	0.45	0.45	0.45	0.45	0.45
Field Maintenance Foreman	0.45	0.45	0.45	0.45	0.45
Forestry/Parks Foreman	0.45	0.45	0.45	0.45	0.45
General Maint.-Streets/Storm Sewer	1.80	1.80	1.80	1.80	1.80
General Maint.-Forestry/Parks	1.35	1.35	1.80	1.80	1.80
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Total	**5.00**	**5.00**	**5.45**	**5.45**	**5.45**

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Streets	01-21

Expenditure Detail (page 1 of 2)

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses						
01-21-60-1000	Regular Salaries	378,440	420,549	460,000	450,000	480,000
01-21-60-2000	Overtime Salaries	6,896	14,341	15,000	16,000	8,000
01-21-60-2100	Overtime Salaries- Snowplowing	40,354	27,814	35,000	25,000	35,000
01-21-61-8701	Medical Premiums- Health	-	-	110,000	110,000	125,000
01-21-61-8702	Medical Premiums- Dental	-	-	8,500	7,000	7,500
01-21-61-8703	Medical Premiums- Life	-	-	850	700	750
01-21-70-9101	IMRF Contribution	55,456	47,193	50,000	50,000	54,000
01-21-70-9200	FICA Expense	28,973	32,837	38,000	37,000	38,500
Total Personnel		**510,119**	**542,734**	**717,350**	**695,700**	**748,750**
Contractual Services						
01-21-61-1002	Telephone- Cellular	-	-	2,950	3,066	3,158
01-21-61-3000	Equipment Maintenance	-	-	500	-	500
01-21-61-8500	Electric Utilities	12,829	14,998	15,000	14,000	15,000
01-21-61-9006	Cont Svc- Leaf Disp	-	-	-	-	-
01-21-61-9014	Cont Svc- Equip Rental	1,594	180	1,500	-	1,500
01-21-61-9034	Cont Svc- Misc Disposal	6,300	8,478	10,000	10,920	10,000
01-21-61-9036	Cont Svc- Mosquito Abate	71,480	71,837	75,000	73,992	76,500
01-21-61-9042	Cont Svc- Pkway Restor	2,338	-	3,000	-	1,500
01-21-61-9044	Cont Svc- Crack Sealing & Preservation	30,000	35,000	50,000	50,000	50,000
01-21-61-9046	Cont Svc- Pavemnt Mkgs	10,362	6,302	10,000	13,485	10,000
01-21-61-9062	Cont Svc- St Light Repairs	-	40,947	11,000	860	5,000
01-21-61-9064	Cont Svc- St Sweeping	18,623	17,247	20,000	21,717	22,000
01-21-61-9066	Cont Svc- Signal Maint	44,543	46,488	45,000	41,929	45,000
01-21-61-9067	Brick Paver Maint	-	-	-	-	-
01-21-61-9068	Concrete	-	9,097	13,000	12,714	13,000
01-21-61-9070	Pavement Patching	53,275	42,458	75,000	75,000	75,000
01-21-61-9119	Cont Svc- Catch Basin Cleaning	-	-	-	-	-
01-21-61-9120	Cont Svc- Misc Storm Sewer Repair	-	-	-	-	-
01-21-61-9121	Cont Svc- Snow/Ice Control- S. Village (	9,900	9,890	10,000	9,890	10,000
01-21-61-9123	Cont Svc- Detention Basin Maint	-	-	-	-	-
Total Contractual Services		**261,244**	**302,922**	**341,950**	**327,573**	**338,158**

PROGRAM DETAIL

General Fund	Public Works - Streets	01-21

Expenditure Detail (page 2 of 2)

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Commodities						
01-21-62-2500	Maint Mat- Yard Waste Refuse Stickers	9,000	7,623	9,510	7,900	8,775
01-21-62-3028	Maint Mat- Pavmnt Marking Mat	1,422	769	1,000	1,300	1,000
01-21-62-3039	Maint Mat- St Light Accessories	1,042	1,651	2,400	2,333	2,400
01-21-62-3040	Maint Mat- St Maint Equip	936	-	900	867	900
01-21-62-3041	Maint Mat- St Sign Materials	4,826	6,320	6,000	5,745	6,000
01-21-62-3042	Maint Mat- Misc	898	667	1,000	800	1,000
01-21-62-3069	Maint Mat- Conservancy Marker	-	-	500	-	-
01-21-62-3111	R&R- Parkway Restoration	2,181	612	2,000	-	2,000
01-21-62-3115	R&R- Road Repair	1,328	1,655	54,000	17,840	3,000
01-21-62-3116	R&R- Storm Sewer	-	-	-	-	-
01-21-62-3117	R&R- Streetscape Restor Mat	3,535	2,436	7,000	5,044	7,000
01-21-62-3502	Const Mat- Concrete	396	16	400	455	400
01-21-62-3504	Const Mat- Gravel & Sand	999	5,416	3,000	3,856	3,000
01-21-62-3507	Const Mat- Lumber & Steel	468	352	750	500	750
01-21-62-3510	Const Mat- Storm Sewer	-	-	-	-	-
01-21-62-3511	Const Mat- Traffic Safety	972	-	1,000	999	1,000
01-21-62-4001	Snow/Ice- Anti-Icing Sys Maint	999	721	1,500	1,000	1,500
01-21-62-4002	Maint Mat- Rock Salt	50,391	45,712	50,686	21,026	50,862
01-21-62-4003	Snow/Ice- Liquid De-Icing	14,151	15,404	15,000	-	15,000
Total Commodities		**93,544**	**89,354**	**156,646**	**69,665**	**104,587**
Other Charges						
01-21-63-2000	Vehicle Allowance	1,125	1,125	1,120	1,120	1,120
01-21-63-3000	Professional Development	3,726	1,760	2,400	2,890	2,350
01-21-63-6000	Uniforms	5,500	4,537	5,750	5,525	5,950
01-21-63-8600	Minor Equipment	6,088	4,395	2,000	2,156	2,000
01-21-63-9000	Business Expenses	489	533	550	850	1,050
01-21-63-9009	Employee Wellness Testing/Physical	-	-	235	250	250
01-21-63-9500	Recycle SWALCO	4,268	4,268	4,500	4,275	4,500
Total Other Charges		**21,196**	**16,618**	**16,555**	**17,066**	**17,220**
Transfers						
01-21-96-1200	Transfer Out- VMF	165,621	174,236	144,659	144,659	144,221
Total Transfers		**165,621**	**174,236**	**144,659**	**144,659**	**144,221**
Total Disbursements		**1,051,724**	**1,125,864**	**1,377,160**	**1,254,663**	**1,352,936**

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Forestry & Parks	01-22

Function

The Public Works–Forestry & Parks Division oversees maintenance of 11 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, including the Riverwoods Road Trail, East/West Bike Path, and various neighborhood connector paths. The Division is also responsible for Tree Preservation Code enforcement relating to tree protection measures and tree removal operations on residential properties.

Significant Goals/Objectives

- *Village Parks Safety Assessment:* In 2023, the Police Department evaluated Spring Lake Park, North Park, Balzer Park, and Whytegate Park and provided recommendations to Public Works. Village staff will evaluate Creekside Park, Trailhead Park, Memorial Park, Old Mill Park, Rivershire Park and Balzer Park to assess existing conditions and identify further improvements.

- *Parks and Paths Master Plan Update:* Collaborate with the Park Board to conduct a comprehensive review and update of the Parks and Paths Master Plan. This update will assess all existing park equipment and incorporate findings from recent safety surveys to prioritize necessary upgrades and replacements. Additionally, the plan will integrate recommendations from the Comprehensive Plan.

Major Budget Changes

The following are changes in planned expenditures for FY 2024:

- *Park Lighting Maint:* Account #01-22-61-9075 is estimated to be under budget by $4,900 as there was minimal contractual park lighting repairs in 2024.

- *Cont Svc-Streetlight Repairs:* Account # 01-21-61-9062 is estimated to be under budget by $10,000 as there have not been any significant required repairs over the past year.

Expenditures for FY 2025 are generally expected to be the same of slightly higher for most items in this operation area. The following are highlights of major changes for FY 2025:

- *Minor Equipment:* Account #01-22-63-8600 is budgeted to increased to $20,000. Staff plans replace the existing shower at Spring Lake Beach and install a new drinking fountain at Riverwoods Road and Yorkshire Lane near Sprague School.

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Forestry & Parks	01-22

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	477,829	522,976	697,850	687,200	756,250
Contractual Services	672,956	708,277	725,463	735,684	755,707
Commodities	44,076	42,071	51,500	45,074	47,500
Other Charges	24,246	35,866	18,382	20,313	32,950
Transfers	126,970	133,581	110,905	110,905	110,570
Total	**1,346,077**	**1,442,771**	**1,604,100**	**1,599,176**	**1,702,977**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Trees planted	147	129	20	5	10
Playground inspection (hours)	72	48	40	80	96
Special event (hours)	494	521	600	546	550
Review and issue tree removal permits					
Avg days to review permit	5	5	10	12	10
Natural areas maintained					
Acres of invasive species mgmt	-	-	600	600	600
Avg cost per acre of maintenance	$0	$0	$60	$60	$60
Maintain Village parkways					
Trees planted	147	119	110	93	115
Trees removed- contractual	140	100	100	148	148
Trees removed- by staff	75	52	100	80	76
% Trees pruned per 8 year cycle	100%	100%	100%	100%	100%
Customer service					
Avg days complete forestry/parks svc req	17	11	10	14	12

Staffing (Full Time Equivalents)

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Public Works Director	0.25	0.25	0.25	0.25	0.25
Streets/Storm Sewer Foreman	0.45	0.45	0.45	0.45	0.45
Field Maintenance Foreman	0.45	0.45	0.45	0.45	0.45
Forestry/Parks Foreman	0.45	0.45	0.45	0.45	0.45
General Maint.-Streets/Storm Sewer	1.80	1.80	1.80	1.80	1.80
General Maint.-Forestry/Parks	1.35	1.35	1.80	1.80	1.80
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Seasonal Laborer	0.50	0.50	0.50	0.50	0.50
Total	**5.50**	**5.50**	**5.95**	**5.95**	**5.95**

PROGRAM DETAIL

General Fund	Public Works - Forestry & Parks	01-22

Expenditure Detail (page 1 of 2)

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses						
01-22-60-1000	Regular Salaries	378,441	420,550	460,000	450,000	480,000
01-22-60-1500	Part Time Wages	5,640	6,468	15,000	15,000	16,500
01-22-60-2000	Overtime Wages	8,817	15,355	15,000	16,000	8,000
01-22-60-2200	Overtime Wages- Special Events	-	-	-	-	25,000
01-22-61-8701	Medical Premiums- Health	-	-	110,000	110,000	125,000
01-22-61-8702	Medical Premiums- Dental	-	-	8,500	7,000	7,500
01-22-61-8703	Medical Premiums- Life	-	-	850	700	750
01-22-70-9101	IMRF Contribution Exp	55,456	47,193	50,000	50,000	54,000
01-22-70-9200	Fica Expense	29,475	33,410	38,500	38,500	39,500
Total Personnel		**477,829**	**522,976**	**697,850**	**687,200**	**756,250**
Contractual Services						
01-22-61-1002	Telephone- Cellular	-	-	2,950	3,499	3,694
01-22-61-3000	Equipment Maintenance	177	255	500	100	500
01-22-61-4023	Prof Svc- Special Rec Dist	77,380	78,827	80,000	78,475	79,000
01-22-61-8000	Gas Utilities	1,845	1,752	3,000	2,250	2,500
01-22-61-8500	Electric Utilities	14,082	20,153	21,000	27,000	27,500
01-22-61-9002	Cont Svc- Ath Field Maint	19,700	14,250	20,000	21,000	20,000
01-22-61-9003	Cont Svc- Brick Paver Mnt	5,760	6,020	10,000	14,800	10,000
01-22-61-9008	Cont Svc- Custodial	7,000	16,428	14,500	14,140	16,500
01-22-61-9014	Cont Svc- Equip Rental	859	(25)	500	500	500
01-22-61-9017	Cont Svc- Fertilization	4,951	4,946	12,000	10,198	12,000
01-22-61-9034	Cont Svc- Misc Disposal	4,764	8,963	5,000	5,000	5,000
01-22-61-9041	Cont Svc- Park Irrigation	15,273	16,590	15,000	18,857	15,000
01-22-61-9050	Cont Svc- Plygrnd Surface	6,370	6,174	7,000	6,630	7,000
01-22-61-9056	Cont Svc- Tree Pruning	33,709	33,540	35,000	35,000	35,000
01-22-61-9059	Cont Svc- Sport Ct Maint	-	1,450	10,000	12,500	10,000
01-22-61-9073	Lighting Controller Services	3,513	3,513	3,513	3,513	3,513
01-22-61-9075	Park Lighting Maint	5,016	3,111	5,000	100	5,000
01-22-61-9079	Hiking, Rec Trail Maint	12,989	27,901	20,000	20,000	20,000
01-22-61-9080	Natural Area Maint	50,000	51,340	50,000	50,158	70,000
01-22-61-9081	EAB Treatments	4,480	7,100	5,000	7,500	7,500
01-22-61-9082	Pest Control	-	-	-	-	-
01-22-61-9088	Tree Plantings	420	-	-	-	-
01-22-61-9089	Tree Removal- Emg, Haz, Diseas	47,870	66,721	60,000	65,000	60,000
01-22-61-9091	Wildlife Maint	-	-	1,500	500	1,500
01-22-61-9160	Lndscp Maint- Corridor Mowing	27,106	30,650	25,000	25,000	25,000
01-22-61-9161	Lndscp Maint- Cul-De-Sac	20,737	18,317	25,000	25,000	25,000
01-22-61-9162	Lndscp Maint- Park & Str Bed	138,093	124,833	125,000	125,000	125,000
01-22-61-9163	Lndscp Maint- VH, S Vl Gn, Tri	19,338	18,296	19,000	19,000	19,000
01-22-61-9164	Lndscp Maint - Outlot	3,498	8,070	10,000	10,000	10,000
01-22-61-9205	Special Events- Fireworks	43,750	35,000	35,000	35,000	35,000
01-22-61-9221	Special Events	104,276	104,102	105,000	99,964	105,000
Total Contractual Services		**672,956**	**708,277**	**725,463**	**735,684**	**755,707**

PROGRAM DETAIL

General Fund	Public Works - Forestry & Parks	01-22

Expenditure Detail (page 2 of 2)

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Commodities						
01-22-62-2000	Beach Expense	482	342	500	249	500
01-22-62-3011	Maint Mat- Fertilizer/ Nutrien	880	330	2,000	2,000	2,000
01-22-62-3014	Maint Mat- Seed & Top Soil	2,632	4,743	8,000	5,750	8,000
01-22-62-3018	Maint Mat- Janitorial Supplies	553	924	1,000	1,000	1,000
01-22-62-3021	Maint Mat- Lighting Products	1,632	137	2,000	550	1,000
01-22-62-3023	Maint Mat- Mulch	120	98	500	900	1,000
01-22-62-3026	Maint Mat- Paint & Supp	590	618	500	500	500
01-22-62-3038	Maint Mat- Spec Events	804	-	-	-	-
01-22-62-3043	Maint Mat- Tennis Court	2,777	1,813	2,500	2,500	2,500
01-22-62-3049	Maint Mat- Athletic Fields	13,499	13,166	15,000	15,000	15,000
01-22-62-3055	Maint Mat- Herbicide	1,630	1,315	2,000	1,300	2,000
01-22-62-3056	Maint Mat- Plantings	4,758	4,204	3,500	1,500	3,500
01-22-62-3101	R&R- Landscape Amenities	6,115	4,200	2,000	2,000	2,000
01-22-62-3113	Maint Mat- Playground	1,159	7,939	6,500	6,325	3,000
01-22-62-3501	Const Mat- Parks	6,445	2,242	5,500	5,500	5,500
Total Commodities		**44,076**	**42,071**	**51,500**	**45,074**	**47,500**
Other Charges						
01-22-63-1000	Memberships	380	380	580	580	780
01-22-63-2000	Vehicle Allowance	1,125	1,125	1,120	1,120	1,120
01-22-63-3000	Professional Development	1,322	1,522	5,400	4,500	4,000
01-22-63-4000	Publications	-	-	-	-	-
01-22-63-6000	Uniforms	7,000	5,203	5,500	5,410	6,150
01-22-63-8600	Minor Equipment	13,717	24,747	5,000	7,450	20,000
01-22-63-9000	Business Expenses	702	2,889	500	758	500
01-22-63-9009	Employee Wellness Testing/Physical	-	-	282	495	400
Total Other Charges		**24,246**	**35,866**	**18,382**	**20,313**	**32,950**
Transfers						
01-22-96-1200	Transfer Out - VMF	126,970	133,581	110,905	110,905	110,570
Total Transfers		**126,970**	**133,581**	**110,905**	**110,905**	**110,570**
Total Disbursements		**1,346,077**	**1,442,771**	**1,604,100**	**1,599,176**	**1,702,977**

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

- *None*

Major Budget Changes

The following are changes in planned expenditures for FY 2024:

- *None*

Expenditures for FY 2025 are generally expected to be the same of slightly higher for a majority of items in this operation area. The following are highlights of major changes for FY 2025:

- *Cont Svc-Building Misc:* Account #01-25-61-9095 is budgeted to increase to $28,000 (usually $8,500) to for expenditures related to creating a Village Hall interior design plan and complete a Village Hall and Police Department security camera analysis.

- *Cont Svc-Electrical:* Account #01-25-61-9096 is budgeted to increased to $13,500 (usually $3,500) to accommodate soffit light replacements at Village Hall.

- *Cont Svc-Elevator Inspect:* Account #01-25-61-9203 is budgeted to increase to $24,100 (usually $7,500) to accommodate a modernization and safety improvement project to install infra-red door protection system for the Village Hall elevator to allow the doors to close properly and/or safely for users.

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Facilities	01-25

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Contractual Services	138,694	130,959	162,600	152,314	210,200
Commodities	18,672	27,017	21,500	18,811	21,500
Other Charges	3,567	9,242	5,000	2,465	4,000
Transfers	5,525	5,808	4,822	4,822	4,807
Total	**166,458**	**173,026**	**193,922**	**178,412**	**240,507**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Maintain Village Hall building					
HVAC service calls- emergency	5	7	2	2	2
HVAC service calls- budgeted	4	4	4	3	4
Maintain Public Works building					
HVAC service calls- emergency	2	3	3	1	2
HVAC service calls- budgeted	4	4	4	1	4

Staffing (Full Time Equivalents)

No staff is funded through this account.

PROGRAM DETAIL

General Fund	Public Works - Facilities	01-25

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Contractual Services						
01-25-61-3000	Equipment Maintenance	492	-	500	-	500
01-25-61-9007	Cont Svc- Custodial PW	13,727	8,850	12,000	12,000	16,600
01-25-61-9008	Cont Svc- Custodial VH	27,733	23,166	26,000	26,235	30,000
01-25-61-9019	Cont Svc- Fire Prot Serv	5,545	29,739	19,500	26,160	13,500
01-25-61-9023	Cont Svc- HVAC & Elect Mnt	29,954	31,958	33,600	24,500	33,000
01-25-61-9039	Cont Svc- Door Maint	21,479	5,754	20,000	26,866	20,000
01-25-61-9047	Cont Svc- Pest Control	1,356	2,206	2,500	2,078	2,500
01-25-61-9051	Cont Svc- Pond & Swale Mnt	11,642	11,850	16,000	15,000	16,000
01-25-61-9095	Cont Svc- Building Misc	22,026	7,902	8,500	9,175	28,000
01-25-61-9096	Cont Svc- Electrical	930	-	3,500	-	13,500
01-25-61-9097	Cont Svc- Plumbing	2,250	5,734	7,000	5,000	7,000
01-25-61-9100	Cont Svc- Generator Repairs	-	-	5,000	-	5,000
01-25-61-9200	Cont Svc- VH Fitness Rm Maint	260	379	1,000	2,600	500
01-25-61-9203	Cont Svc- Elevator Inspect	1,300	3,421	7,500	2,700	24,100
Total Contractual Services		**138,694**	**130,959**	**162,600**	**152,314**	**210,200**
Commodities						
01-25-62-3002	Maint Mat- Bldg Commodities	1,430	1,013	2,000	1,500	2,000
01-25-62-3018	Maint Mat- Janitorial Sup	3,116	6,892	5,000	5,000	5,000
01-25-62-3021	Maint Mat- Lighting Products	1,906	1,826	2,000	1,500	2,000
01-25-62-3027	Maint Mat- Paper Goods	6,739	8,248	8,000	7,730	8,000
01-25-62-3034	Maint Mat- Safety Supplies	447	975	500	767	500
01-25-62-3118	R&R- Supplies	1,370	1,268	1,000	875	1,000
01-25-62-3512	Const Mat- Supplies	3,664	6,795	3,000	1,439	3,000
Total Commodities		**18,672**	**27,017**	**21,500**	**18,811**	**21,500**
Other Charges						
01-25-63-8600	Minor Equipment	2,581	8,429	4,000	2,090	3,000
01-25-63-9000	Business Expenses	986	813	1,000	375	1,000
Total Other Charges		**3,567**	**9,242**	**5,000**	**2,465**	**4,000**
Transfers						
01-25-96-1200	Transfer Out- VMF	5,525	5,808	4,822	4,822	4,807
Total Transfers		**5,525**	**5,808**	**4,822**	**4,822**	**4,807**
Total Disbursements		**166,458**	**173,026**	**193,922**	**178,412**	**240,507**

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 & Sanitary Sewer Operations and Improvement Fund to the amount necessary to maintain a 20% Fund Balance.

Major Budget Changes

- The Debt & Transfers account reflects no debt service payment in 2025.
- *Transfer Out - General Cap:* Account #01-26-96-5100 - 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. To keep a 75% fund balance in the General Fund, $2,550,000 will be transferred from the General Capital Fund to the General Operating Fund.
- *Transfer Out - WS Imp: Cap Proj:* Account #01-26-97-0700 – To maintain a 20% Water & Sewer Fund Balance, the General Fund will transfer $3,000,000 to Water & Sewer Improvement Fund. This transfer is necessary to fund Water & Sewer Fund capital projects for 2025. For a complete list of Water & Sewer Fund capital projects for Fiscal Year 2025, please see the Water & Sewer Improvement Fund section of the budget.
- *Transfer Out - Storm Sewer Oper:* Account #01-26-96-4400 - The Village Board passed an ordinance to create a storm sewer operating and storm sewer capital fund in 2022. A portion of the revenue for these funds comes via a transfer of $440,000 from the General Fund. The Village charges all utility billing customers a storm sewer fee on their monthly bills. The total revenue from the storm sewer fee and transfer in covers the total operating and capital expenses incurred in the storm sewer funds.

PROGRAM ACTIVITY SUMMARY

General Fund	Debt & Transfers	01-26

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Debt	-	-	-	-	-
Transfers	3,200,000	2,845,000	840,000	3,140,000	890,000
Total	**3,200,000**	**2,845,000**	**840,000**	**3,140,000**	**890,000**

Performance Indicators

None

Staffing (Full Time Equivalents)

No staff is funded through this account

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Other Charges						
Debt						
01-26-64-7101	Loan Payments	-	-	-	-	-
		-	-	-	-	-
Transfers						
01-26-96-0200	Transfer Out - WS Operations	-	(600,000)	-	-	-
01-26-96-4400	Transfer Out- Storm Sewer Oper	440,000	440,000	440,000	440,000	440,000
01-26-96-5100	Transfer Out- General Cap	1,660,000	2,250,000	(2,000,000)	2,250,000	(2,550,000)
01-26-97-0700	Transfer Out- WS Imp: Cap Proj	1,100,000	755,000	2,400,000	450,000	3,000,000
Total Transfers		**3,200,000**	**2,845,000**	**840,000**	**3,140,000**	**890,000**
Total Disbursements		**3,200,000**	**2,845,000**	**840,000**	**3,140,000**	**890,000**

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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.

Four major projects recently completed involved the installation of large transmission water main to improve the hydraulic capacity of the system. These improvements allow water to be pumped more efficiently from the eastside to the westside and allow the Village to meet adequate peak water demand that changed because of growth in system users over the last 20 years. This included: 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 crosstown water main between Queens Way and Riverwoods Road was the first completed project of these goals in 2019. The second and third phases of the crosstown water main project were completed in 2022 at a cost of $3.4 million. The completion of these projects now provides improved water flow to customers north of Half Day Road, increased water distribution efficiency and redundancy between the east and west sides of the community and replaced aging and undersized infrastructure.

Since 2015, the Village invested more than $4.5 million in water main replacement projects in the following areas: Westwood/Fox Trail, Pembroke Drive, Westminster Way, Northampton Lane, and Dukes Lane. 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 2020 water system analysis.

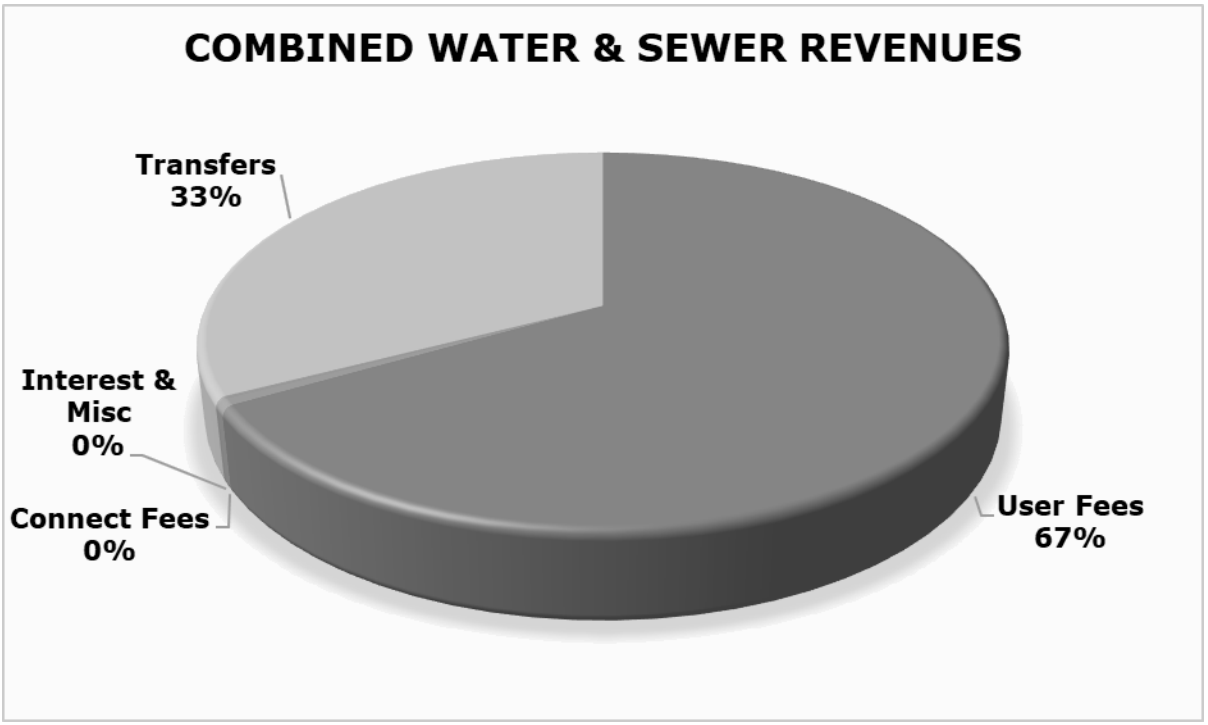
The Village has also met goals of building in emergency water system improvements to include a $250,000 emergency interconnect with Buffalo Grove's water system in 2019 and $206,000 Supervisory, Control, and Data Acquisition (SCADA) system improvement in 2020. In 2022, an additional emergency interconnect was completed with Lake County Public Works water supply system to Vernon Hills at the Village's northern boundary on Milwaukee Avenue. This project was completed by Lake County at no cost to the Village of Lincolnshire. These emergency interconnections provide a short-term water supply in the event of a failure in distributing water or filling reservoirs from its primary source, City of Highland Park.

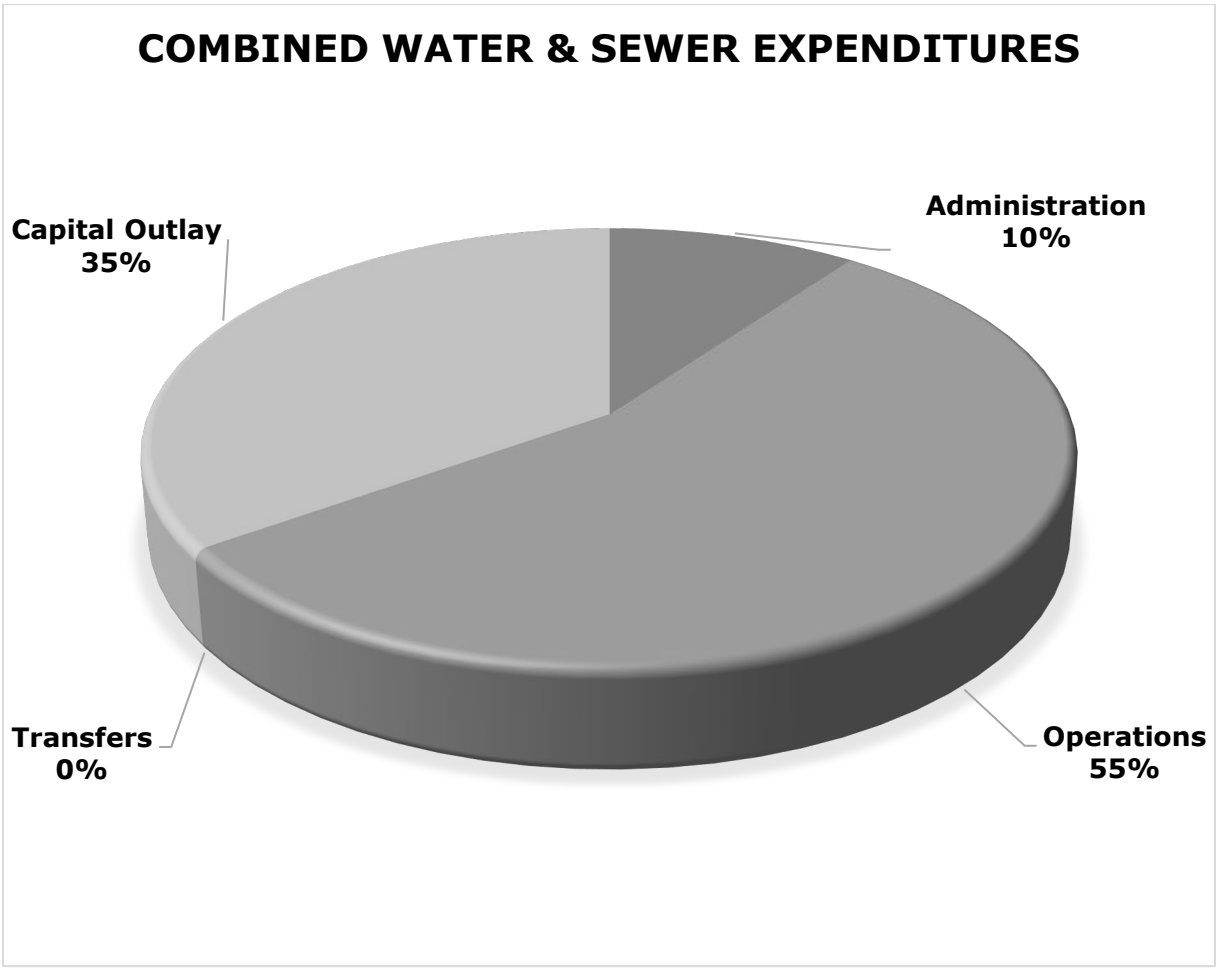
In 2020, the water system was hydraulically calibrated and analyzed by an independent professional engineering consultant. Capital improvements for the next 10 years were recommended to ensure the water supply system continues to operate efficiently, while safely providing quality drinking water to customers. Over the next 10 years, the capital improvement

plan for the water system reflects more than $18 million in expenditures on water system improvement projects focusing on replacing aging infrastructure in the same areas where the Village will be undertaking major drainage improvement projects. This includes significant watermain upgrades in areas on the Windsor Drive Drainage Improvement project, as well as the Lincolnshire Drive North and South Drainage Improvement projects. Once these projects involving replacing watermain that is over 63 years old are complete, the Village can move towards the continued replacement of older, undersized watermains on the west side of the Village as well as continuing to introduce system looping projects to increase system redundancy.

In 2021, the Village submitted a mandatory Risk and Resilience Assessment, completed by a professional engineering consultant, to meet requirements of the United States Environmental Protection Agency (USEPA). This assessment dove deep into the internal operations of the water system. The assessment reviewed all components included in the water distribution system, including SCADA system, cybersecurity, physical security of the reservoirs, and any associated common threats. The assessment proved security in place is sufficient, the operations of the system were compliant, and threats could be identified and deterred. This assessment will be conducted every five years. The next assessment will take place in 2026.The Village is in its 9th year of a very aggressive sanitary sewer cleaning and televising program to proactively maintain the system. 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 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 seeping into the sanitary sewer system. The Village's focus is now turned to beginning to rehabilitate each of the Village's 8 sanitary lift stations. Many of these stations have been in service for 30-50 years and are reaching the point where more than just routine maintenance is required to ensure efficient pumping operations of sewage. In 2025, the Old Mill Commons lift station will be rehabilitated, and lessons learned from that experience will be applied to other sanitary lift stations across the Village. $1.23 million is allocated to this effort over the next 10 years.

In 2007, the Village entered a 25-year contract to purchase water from the City of Highland Park, securing a continual supply at competitive rates. Included in the FY 2025 budget is a 5% increase to the combined water and sanitary sewer rates. The City of Highland Park's wholesale water rate will be increasing by 3.5% on January 1, 2025. This increase comes immediately following a 15% increase in 2019, 13% increase in 2020, 0% increase in 2021, 11.5% increase in 2022, 10.5% increase in 2023, and a 9.5% increase in 2024. Included in Highland Park's 5-year rate forecast is a 3.5% increase annually through 2029. The Village's contract with Highland Park to provide potable water expires in 2034. Included in the 2025 budget is an alternative water source analysis. This analysis will help the Village assess the feasibility of switching to a different water provider upon expiration of the existing wholesale water purchase agreement. Below is a graphic representation of Combined Water and Sewer Fund revenues and expenses.


COMBINED WATER & SEWER REVENUES
Transfers
33%
Interest &
Misc
0%
Connect Fees
0%
User Fees
67%


COMBINED WATER & SEWER EXPENDITURES
Capital Outlay
35%
Administration
10%
Transfers
0%
Operations
55%

FUND SUMMARY: WATER & SANITARY SEWER FUNDS

Water and Sanitary Sewer Fund (02)

REVENUES

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Licenses & Fees	5,478,370	5,825,145	5,790,000	5,955,000	6,130,000
Miscellaneous Revenue	7,130	17,603	8,000	15,000	8,000
Other Income	5,004	21,418	7,500	25,000	7,500
Total Operating Revenue	**5,490,504**	**5,864,166**	**5,805,500**	**5,995,000**	**6,145,500**
Transfer In	2,091,199	4,032	-	-	-
Total	**7,581,703**	**5,868,198**	**5,805,500**	**5,995,000**	**6,145,500**

EXPENSES

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	932,700	947,931	1,012,100	976,450	1,083,650
Contractual Services	3,772,781	3,961,207	4,577,721	4,320,160	4,656,968
Commodities	46,170	48,347	31,450	71,655	40,010
Other Charges	45,012	44,203	47,155	47,039	48,155
Transfer Out	55,207	58,077	348,219	948,219	398,074
Total	**4,851,870**	**5,059,765**	**6,016,645**	**6,363,523**	**6,226,857**

Water and Sanitary Sewer Improvement Fund (07)

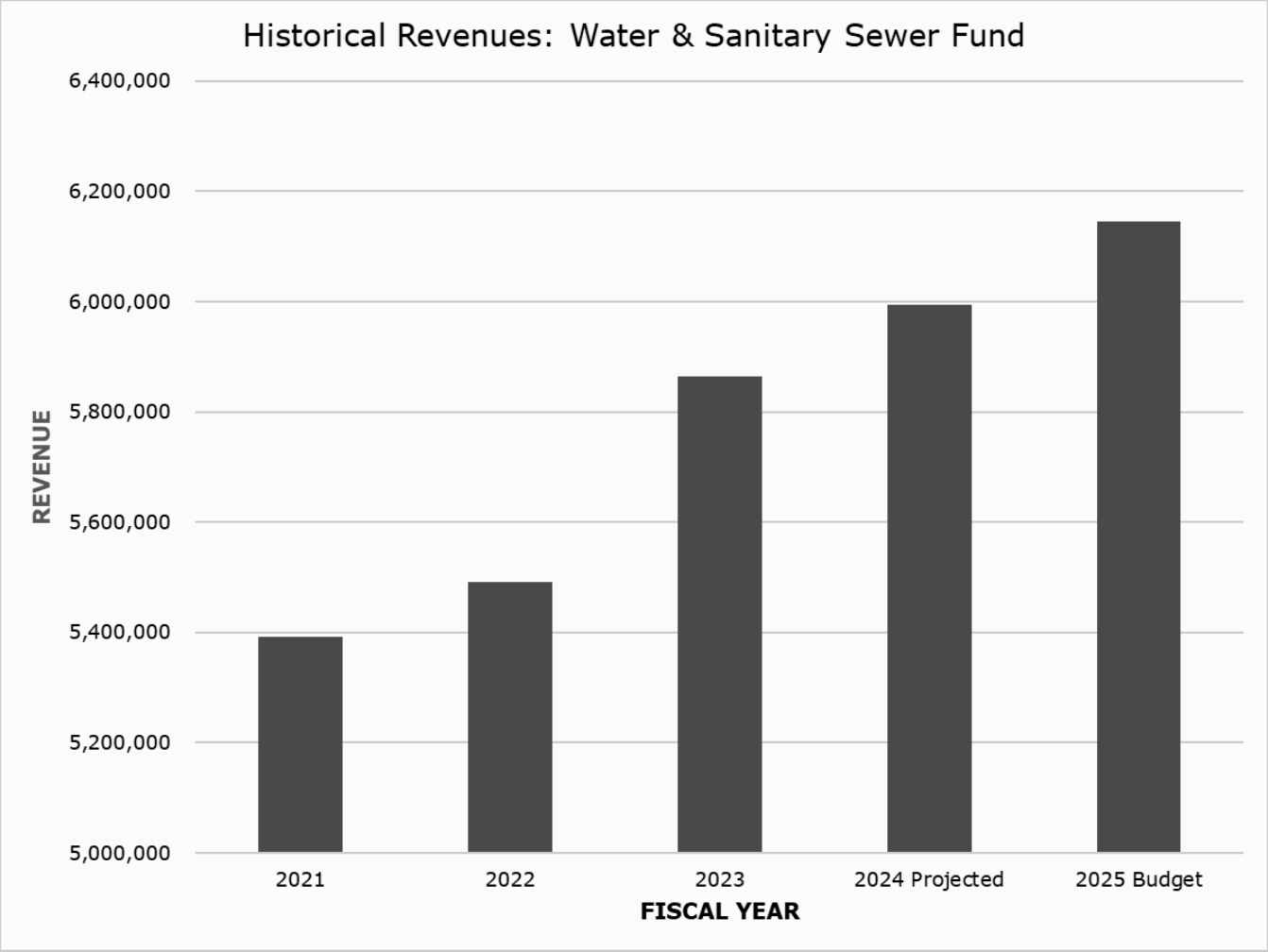
REVENUES

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Licenses & Fees	50,903	16,785	50,000	43,700	50,000
Miscellaneous Revenue	-	-	-	-	-
Other Income	4,332	8,440	5,000	-	-
Transfer In	1,100,000	755,000	2,700,000	1,350,000	3,350,000
Total	**1,155,235**	**780,225**	**2,755,000**	**1,393,700**	**3,400,000**

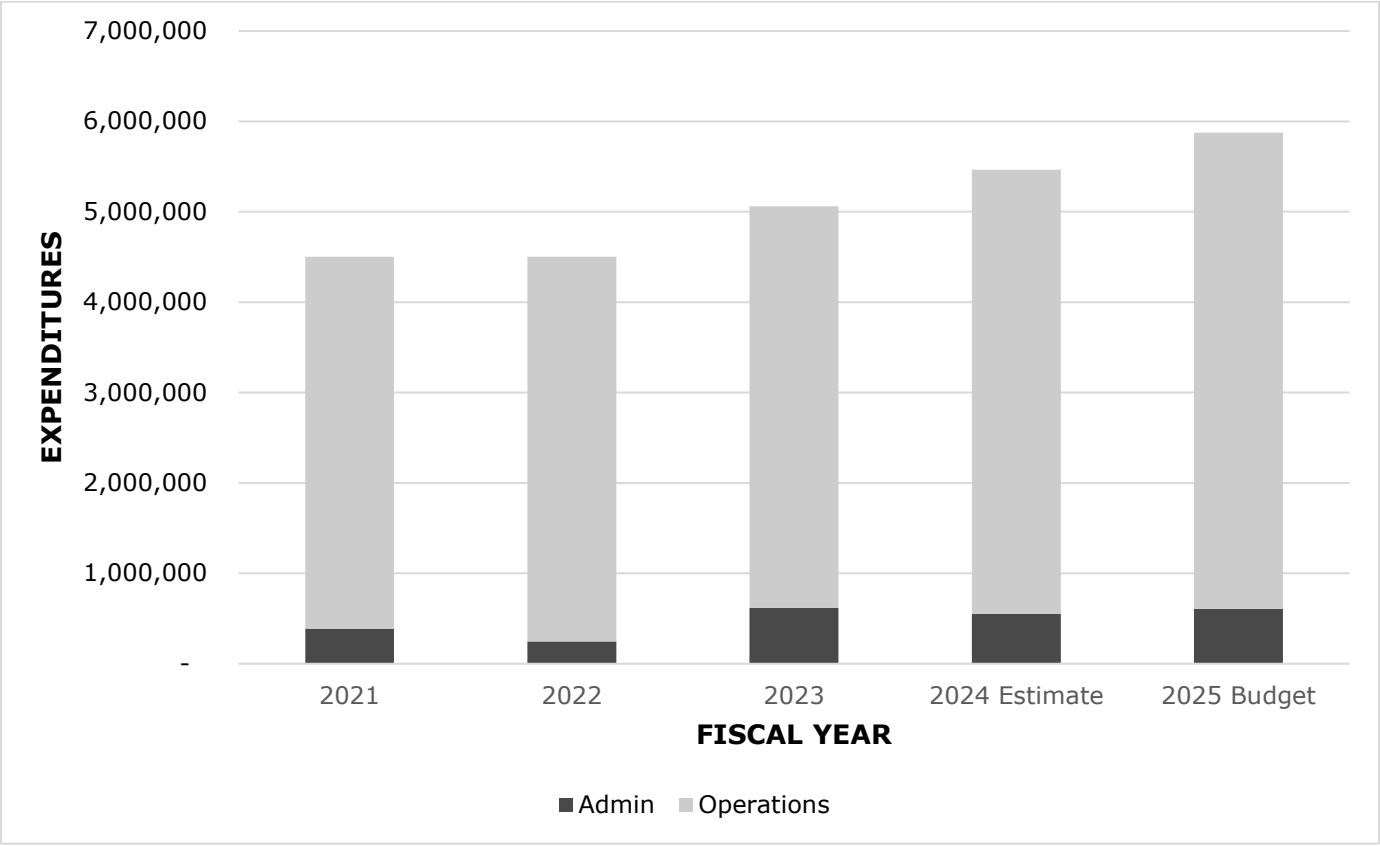
EXPENSES

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	2,153,919	468,193	2,634,250	1,239,601	3,323,000
Transfer Out	-	-	-	-	-
Total	**2,153,919**	**468,193**	**2,634,250**	**1,239,601**	**3,323,000**

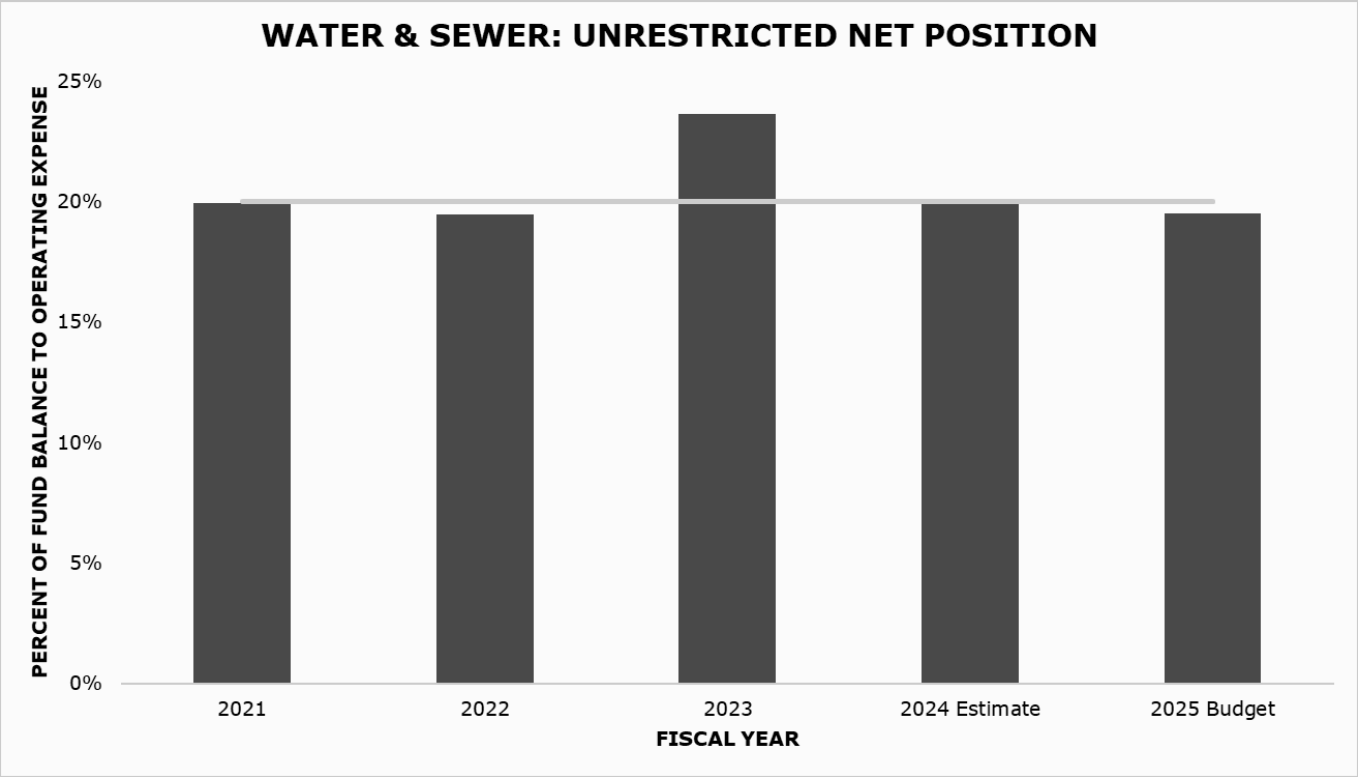
HISTORICAL REVENUES:
WATER & SANITARY SEWER FUND



HISTORICAL EXPENDITURES:
WATER & SANITARY SEWER FUND



BALANCE HISTORY: WATER & SANITARY SEWER FUND



The Water and Sewer Fund balance history reflects some fluctuation but is 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.

Fiscal Year	Unrestricted Net Position	Operating Expenses	Ratio
2015	763,102	3,795,908	20%
2016	991,465	3,940,187	25%
2017	1,910,776	4,283,090	45%
2018	961,613	4,107,782	23%
2019	983,522	4,106,223	24%
2020	914,475	4,874,945	19%
2021	897,539	4,502,647	20%
2022	875,337	4,503,177	19%
2023	1,337,089	5,659,765	24%
2024 Estimate	1,123,665	5,462,523	21%
2025 Budget	1,119,308	5,700,000	20%

REVENUE DETAIL: WATER & SANITARY SEWER FUND

Revenue Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Licenses & Fees						
02-00-75-4180	Water User Fees	2,966,746	3,212,943	3,350,000	3,450,000	3,600,000
02-00-75-4181	Sewer User Fees	2,503,415	2,604,990	2,435,000	2,500,000	2,525,000
02-00-75-4189	New Water Meter Fees	8,209	7,212	5,000	5,000	5,000
Total Licenses & Fees		**5,478,370**	**5,825,145**	**5,790,000**	**5,955,000**	**6,130,000**
Miscellaneous Revenue						
02-00-90-4430	Other Income	7,130	17,603	8,000	15,000	8,000
Total Miscellaneous Revenue		**7,130**	**17,603**	**8,000**	**15,000**	**8,000**
Other Revenue						
02-00-95-4510	Interest Income	5,004	21,418	7,500	25,000	7,500
Total Other Revenue		**5,004**	**21,418**	**7,500**	**25,000**	**7,500**
Transfer In						
02-00-98-0700	Transfer In- Ws Improv- Debt	2,091,199	4,032	-	-	-
Total Transfer In		**2,091,199**	**4,032**	**-**	**-**	**-**
Total Revenue		**7,581,703**	**5,868,198**	**5,805,500**	**5,995,000**	**6,145,500**

EXPLANATION OF REVENUE SOURCES: WATER & SANITARY SEWER FUND

The Explanation of Revenue Sources offers 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

(All Figures per 1,000 Gallons)

Water Source	Fiscal Year 2024	Fiscal Year 2025	% Change	$ Change
In Village **Water**	$9.45	$9.92	5.0%	$0.47
In-Village **Sewer**	$7.51	$7.89	5.0%	$0.38
In-Village Total	**$16.96**	**$17.81**	**5.0%**	**$0.85**
Out-of-Village **Water**	$10.38	$10.90	5.0%	$0.52
Out-of-Village **Sewer**	$8.27	$8.68	5.0%	$0.41
Out-of-Village Total	**$18.65**	**$19.58**	**5.0%**	**$0.93**

FY 2025 will be the tenth 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

- *Connection Fee Analysis and Recommendation:* Review and update the Village's connection fees for water and sewer connections. Consider method from other municipalities as well at the Village's recent partnership with Northern Illinois University to evaluate fees and make corresponding changes to the Village's Comprehensive Fee Schedule.

- *Evaluate the Village's Water Meter Equipment and Technology:* The Village completed a major water meter upgrade project in 2016. Given dated water meter reading technology, the need to deliver higher levels of customer service with more data, and the goal of reducing water loss, a comprehensive review of Lincolnshire's meter reading infrastructure for the future will be evaluated and vetted for inclusion in the 10 Year Capital Improvement Program to position the Village for this major undertaking.

- Continuation of water distribution and sanitary sewer collection system improvements.

- Audit the Village's "unaccounted" for water usage.

Major Budget Changes

The following are changes in planned expenditures for FY 2024:

- None

Expenditures for FY 2024 are generally expected to be the same of slightly higher for most items in this operation area. The following are highlights of major changes for FY 2025:

- None

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Fund	Administration	02-01

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	$ 414,474	$ 436,208	$ 364,150	$ 353,550	$ 380,200
Contractual Services	$ 178,527	$ 179,469	$ 222,521	$ 193,650	$ 223,836
Commodities	$ 768	$ 522	$ -	$ 390	$ 560
Other Charges	$ 2,325	$ 2,325	$ 2,320	$ 2,320	$ 2,320
Transfers	$ -	$ -	$ 300,000	$ 900,000	$ 350,000
Total	**$ 596,094**	**$ 618,524**	**$ 888,991**	**$ 1,449,910**	**$ 956,916**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Avg daily pumpage metered (millions of gallons)	1.30	1.30	1.30	1.30	1.30
JULIE utility locates	2,398	2,400	4,000	4,000	4,000
Accounts Serviced	2,655	2,675	2,825	2,834	2,834
Utility Permits	29	35	50	20	30

Staffing (Full Time Equivalents)

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
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 Eng	0.25	0.25	0.25	0.25	0.25
Accounting Manager	0.20	0.20	0.20	0.20	0.20
Management Analyst	0.25	0.25	0.25	0.25	0.25
Administrative Assistant I	0.20	0.20	0.20	0.20	0.20
Administrative Assistant II	0.20	0.20	0.20	0.20	0.20
Finance Clerk	0.25	0.25	0.25	0.25	0.25
Total	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**

PROGRAM DETAIL

Water & Sanitary Sewer Fund	Administration	02-01

Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
PERSONNEL EXPENSES						
02-01-60-1000	Regular Salaries	213,565	229,013	250,000	250,000	270,000
02-01-60-1500	Part Time Wages	15,420	15,979	18,500	18,000	19,000
02-01-61-8701	Medical Premiums- Health	130,606	139,252	45,000	35,000	38,000
02-01-61-8702	Medical Premiums- Dental	10,064	9,621	3,000	2,750	2,500
02-01-61-8703	Medical Premiums- Life	1,889	2,078	650	800	700
02-01-70-9101	IMRF Contribution	27,728	23,597	27,000	27,000	28,000
02-01-70-9200	FICA Expense	15,202	16,668	20,000	20,000	22,000
Total Personnel Expenses		**$ 414,474**	**$ 436,208**	**$ 364,150**	**$ 353,550**	**$ 380,200**
CONTRACTUAL SERVICES						
02-01-61-1000	Telephone	9,572	20,317	16,850	16,070	16,240
02-01-61-1002	Telephone- Cellular	5,787	2,997	550	540	556
02-01-61-1003	Telephone- SCADA	14,831	13,548	17,500	10,330	10,800
02-01-61-1010	Telephone- Maint	273	-	-	-	-
02-01-61-2002	Print- Budget, Forms, Misc	47	124	110	80	80
02-01-61-2004	Print- Letterhead Supplies	171	236	250	210	260
02-01-61-2006	Print- Newsletter	2,053	1,293	2,110	1,720	2,110
02-01-61-2200	Print- Utility Bill	9,627	10,748	11,650	10,750	11,800
02-01-61-4003	Prof Serv- Audit	11,977	13,298	11,500	11,170	14,200
02-01-61-4013	Prof Serv- Legal Services	10,189	9,065	16,000	10,000	15,000
02-01-61-5503	Data Sys- Internet Connection	1,442	1,391	1,710	1,030	1,030
02-01-61-5507	Data Sys- Software/Licensing	5,847	3,330	9,550	6,890	10,660
02-01-61-6000	Postage	9,831	9,502	10,550	10,085	19,185
02-01-61-7000	Duplicating	874	243	801	746	810
02-01-61-8800	Property/Liability Ins	62,543	61,560	75,850	69,350	75,350
02-01-61-8801	Workers Comp	7,154	4,149	7,500	5,500	6,000
02-01-61-9001	Cont Svc- Payment Processing	5,359	4,625	5,600	3,814	5,000
02-01-61-9022	Cont Svc- GIS Services	8,797	7,182	11,390	11,390	8,290
02-01-61-9029	Cont Svc- IT Consult/Sys Mon	11,295	14,981	20,960	22,940	25,430
02-01-61-9114	Cont Svc- Emerg. Not. Sys.	660	660	660	715	730
02-01-61-9118	Cust Serv- Website Consult	198	220	230	220	230
02-01-61-9135	Bank Service Fees	-	-	1,200	100	75
Total Contractual Expenses		**$ 178,527**	**$ 179,469**	**$ 222,521**	**$ 193,650**	**$ 223,836**

PROGRAM DETAIL

Water & Sanitary Sewer Fund	Administration	02-01

Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
COMMODITIES						
02-01-62-1000	Office Supplies	768	522	-	390	560
Total Commodities		**$ 768**	**$ 522**	**$ -**	**$ 390**	**$ 560**
OTHER CHARGES						
02-01-63-2000	Vehicle Allowance	2,325	2,325	2,320	2,320	2,320
Total Other Charges		**$ 2,325**	**$ 2,325**	**$ 2,320**	**$ 2,320**	**$ 2,320**
TRANSFERS						
02-01-96-0700	Transfer Out- WS Improv	-	-	300,000	900,000	350,000
Total Transfers		**$ -**	**$ -**	**$ 300,000**	**$ 900,000**	**$ 350,000**
TOTAL DISBURSEMENTS		**$ 596,094**	**$ 618,524**	**$ 888,991**	**$ 1,449,910**	**$ 956,916**

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Fund	Operations	02-02

Function

The Water and Sewer Operations Division maintains Lincolnshire's potable water supply and sanitary sewer collection systems. 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 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 Operations 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

- *Continue Lift Station Rehabilitation Initiative*: Public Works staff identified the importance of the Villages nine lift stations and incorporated them into the 10-Year Capital Improvement Plan, which identifies which year each lift station needs rehabilitation. This is an ongoing, long-term goal of Public Works, requiring constant attention and updating. As the Village grows and maintenance needs change, the rehabilitation requirements will change.

- 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.
- Conduct the mandated cross-connection control program.

Major Budget Changes

The following are changes in planned expenditures for FY 2024:

- *Cont Svc – Emerg Rep & Rest*: Account #02-02-61-9013 is estimated to be under budget as the Village experienced a lower-than-average amount of water main repairs, as well as other repairs being able to be completed in-house versus completed by a contractor.

- *Water Meters:* Account #02-02-62-3600 is estimated to be over budget by $27,000 as a result of water meter cost increases as well as an increase in meter change outs and/or replacements in 2024.

Expenditures for FY 2024 are generally expected to be the same or slightly lower for most line items in this operation area. The following are highlights of major changes for FY 2025:

- *Part Time Wages:* Account #02-02-60-1500 is budgeted to increase to $20,000 as a result of a request for one seasonal staff position in the Utilities division. This addition of seasonal labor will be utilized towards assisting full-time staff in all general maintenance activities. These activities include hydrant repair, valve repair, b-box repair, restorations, locating utilities, excavations, and other maintenance needs.

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Fund	Operations	02-02

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	518,226	511,723	647,950	622,900	703,450
Contractual Services	3,594,254	3,781,738	4,355,200	4,126,510	4,433,132
Commodities	45,402	47,825	31,450	71,265	39,450
Other Charges	42,687	41,878	44,835	44,719	45,835
Transfers	55,207	58,077	48,219	48,219	48,074
TOTAL	**4,255,776**	**4,441,241**	**5,127,654**	**4,913,613**	**5,269,941**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Maintain valves					
% of water valves exercised	25%	25%	25%	24%	25%
Utility concerns					
Appointments	945	885	950	900	900
Maintain fire hydrants					
Fire hydrants repaired or replaced	5	5	30	30	30
Maintain sanitary sewer system					
% cleaned/televised (10 yr cycle)	10%	10%	10%	10%	10%
Sanitary sewer lining installed (feet)	1,500	3,000	4,500	4,500	4,000
Maintain water delivery					
Watermain breaks	9	7	15	4	10

Staffing (Full Time Equivalents)

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Utilities Superintendant	1.00	1.00	1.00	1.00	1.00
Utilities Foreman	0.00	1.00	1.00	1.00	1.00
General Maintenance - Utilities	4.00	3.00	3.00	3.00	3.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Seasonal General Maintenance	0.00	0.00	0.00	0.00	0.50
Total	**5.25**	**5.25**	**5.25**	**5.25**	**5.75**

PROGRAM DETAIL

Water & Sanitary Sewer Fund	Operations	02-02

Expenditure Detail (page 1 of 2)

PERSONNEL EXPENSES

02-02-60-1000	Regular Salaries	418,722	415,001	440,000	420,000	455,000
02-02-60-1500	Part Time Wages	-	-	-	-	20,000
02-02-60-2000	Overtime Salaries	11,961	16,874	17,500	17,000	12,000
02-02-61-8701	Medical Premiums- Health	-	-	100,000	100,000	120,000
02-02-61-8702	Medical Premiums- Dental	-	-	5,000	6,000	7,000
02-02-61-8703	Medical Premiums- Life	-	-	950	900	1,450
02-02-70-9101	IMRF Contribution	55,456	47,193	49,000	45,000	50,000
02-02-70-9200	FICA Expense	32,087	32,655	35,500	34,000	38,000
Total Personnel Expenses		**518,226**	**511,723**	**647,950**	**622,900**	**703,450**

CONTRACTUAL SERVICES

02-02-61-1002	Telephone- Cellular	-	-	6,800	4,135	4,732
02-02-61-3007	Eq Maint- Rep. Resvoir/Lift St	112,661	79,022	90,000	50,000	90,000
02-02-61-4009	Prof Svcs - Miscellaneous	4,338	13,559	5,000	7,202	5,000
02-02-61-8000	Gas Utilities	4,798	3,918	5,000	4,500	5,000
02-02-61-8500	Electric Utilities	68,898	100,642	90,000	125,000	125,000
02-02-61-9013	Contract Svc- Emerg Rep & Rest	55,424	45,033	72,000	23,855	72,000
02-02-61-9021	Contract Svc- Fuel Tank Maint	-	-	-	-	-
02-02-61-9024	Contract Svc- Water Testing	2,416	4,233	3,000	3,000	3,000
02-02-61-9026	Contract Svc- Inst. Calib.	2,450	2,450	2,500	2,850	2,500
02-02-61-9028	Contract Svc- JULIE	3,086	3,281	4,000	2,924	4,000
02-02-61-9030	Contract Svc- Large Metr Test	686	7,827	4,000	4,000	4,000
02-02-61-9102	Infrastructure Painting	18,144	16,146	15,000	15,000	15,000
02-02-61-9103	Lift Station/ Pump Maint	3,250	4,025	5,000	4,226	5,000
02-02-61-9104	Root Cutting & Televising	122,575	43,439	65,000	50,000	65,000
02-02-61-9105	Sanitary Sewer Emerg Repairs	-	1,700	10,000	8,675	10,000
02-02-61-9106	SCADA System Maint	24,520	27,627	25,000	25,000	25,000
02-02-61-9107	Valve Repair/ Replace	8,887	20,997	20,000	19,200	20,000
02-02-61-9108	Valve Maint. - Reservior	-	3,000	5,000	5,000	5,000
02-02-61-9110	Remote Read Center Maint	15,462	4,242	6,500	5,750	6,500
02-02-61-9117	Contract Svc- Valve Turning	-	-	20,000	13,645	15,000
02-02-61-9500	Water Purchase	1,677,252	1,929,445	2,250,000	2,176,200	2,300,000
02-02-61-9600	Sanitary Sewer Charge	1,450,843	1,437,020	1,625,000	1,550,000	1,625,000
02-02-61-9700	Transmission/ NSUH Settle Fee	18,564	34,132	26,400	26,348	26,400
Total Contractual Services		**3,594,254**	**3,781,738**	**4,355,200**	**4,126,510**	**4,433,132**

PROGRAM DETAIL

Water & Sanitary Sewer Fund	Operations	02-02

Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
COMMODITIES						
02-02-62-3034	Maint Mat- Safety Supplies	510	945	500	850	500
02-02-62-3050	Maint Mat- Chlorine/Comp Gas & Det Solu	480	406	500	500	500
02-02-62-3053	Maint Mat- Gravel	4,219	6,398	4,000	8,280	7,000
02-02-62-3057	Maint Mat- JULIE Marking	991	155	1,200	2,800	1,200
02-02-62-3059	Maint Mat- Meter Repair Parts/ Bbox Repa	4,057	11,525	5,000	6,398	5,000
02-02-62-3060	Maint Mat- Hardware, Paint, Paper Goods	2,272	1,965	2,000	1,940	2,000
02-02-62-3062	Maint Mat- Repair Clamps & Fittings	2,445	4,683	4,000	4,807	4,000
02-02-62-3064	Maint Mat- Valve Keys and Small Tools	1,977	2,462	500	2,500	500
02-02-62-3065	Maint Mat- Valve Repair	1,567	981	750	1,190	750
02-02-62-3068	Maint Mat- Hydrant Parts & Access	6,293	4,412	3,000	5,000	3,000
02-02-62-3600	Water Meters	20,591	13,893	10,000	37,000	15,000
Total Commodities		**45,402**	**47,825**	**31,450**	**71,265**	**39,450**
OTHER CHARGES						
02-02-63-1000	Memberships	1,200	1,220	1,420	1,008	1,420
02-02-63-3000	Professional Development	1,971	5,752	4,700	5,134	4,700
02-02-63-6000	Uniforms	4,186	5,784	4,480	4,875	4,480
02-02-63-8600	Minor Equipment	3,911	4,087	3,000	4,030	4,000
02-02-63-9000	Business Expenses	1,092	3,169	1,000	1,421	1,000
02-02-63-9009	Employee Wellness Testing/Physical	-	-	235	363	235
02-02-81-5003	Hydrant Replacement	30,327	21,866	30,000	27,888	30,000
Total Other Charges		**42,687**	**41,878**	**44,835**	**44,719**	**45,835**
TRANSFERS						
02-02-96-1200	Transfer Out- VMF	55,207	58,077	48,219	48,219	48,074
Total Transfers		**55,207**	**58,077**	**48,219**	**48,219**	**48,074**
TOTAL DISBURSEMENTS		**4,255,776**	**4,441,241**	**5,127,654**	**4,913,613**	**5,269,941**

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 fees charged at the time new users are added to the system. 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 later.

Significant Goals/Objectives

- Implement Sanitary Sewer Rehabilitation Program: Rehabilitate 4,000 feet of sanitary sewer main for FY 2025.
- Complete rehabilitation of the Old Mill Commons Sanitary Lift Station
- Complete rehabilitation of the Northampton Sanitary Lift Station
- Complete Water Source Analysis Project
- Complete Schelter Road Watermain Upsizing Project in association with the proposed Pannatoni warehouse development

Major Budget Changes

The following are changes in planned expenditures for FY 2024:

- *Miscellaneous Repairs*: Account #07-01-82-5010 is estimated to be under budget by approximately $80,000. This estimate was based on the number of emergency repairs required in FY 2024.

Expenditures for FY 2025 are generally expected to be the same of slightly higher for a majority of items in this operation area. The following are highlights of major changes for FY 2025:

- *Miscellaneous Repairs*: Account #07-01-82-5010 was increased to $500,000 to implement a sanitary manhole repair project. The Village looks to bundle these types of repairs once every 5 years.

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Improvement Fund	Capital Projects	07-01

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	2,153,919	468,193	2,634,250	1,239,601	3,323,000
Transfers	-	-	-	-	-
TOTAL	**2,153,919**	**468,193**	**2,634,250**	**1,239,601**	**3,323,000**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Equivalent Dwelling Unit (EDU) Connections	34.4	17.2	20	29.25	29.8

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 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
LICENSES & FEES						
07-00-75-4186	Connection Fees	50,903	16,785	50,000	43,700	50,000
Total Licneses & Fees		**50,903**	**16,785**	**50,000**	**43,700**	**50,000**
MISCELLANEOUS REVENUE						
07-00-85-4335	Miscellaneous Grants	-	-	-	-	-
07-00-90-4430	Other Income	-	-	-	-	-
Total Miscellaneous Revenue		**-**	**-**	**-**	**-**	**-**
OTHER INCOME						
07-00-95-4510	Interest Income	4,332	8,440	5,000	-	-
Total Other Income		**4,332**	**8,440**	**5,000**	**-**	**-**
TRANSFERS						
07-00-98-0126	Transfer In- General Fund	1,100,000	755,000	2,400,000	450,000	3,000,000
07-00-98-0200	Transfer In- WS Oper Fund	-	-	300,000	900,000	350,000
Total Transfers		**1,100,000**	**755,000**	**2,700,000**	**1,350,000**	**3,350,000**
TOTAL REVENUE		**1,155,235**	**780,225**	**2,755,000**	**1,393,700**	**3,400,000**

PROGRAM DETAIL

Water & Sanitary Sewer Improvement Fund	Capital Projects	07-01

Expenditure Detail

ACCT	DESCRIPTION	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
CAPITAL OUTLAY						
07-01-61-4036	Prof Svc- Leak Survey	18,013	-	25,000	22,375	-
07-01-61-4502	Prof Svc- Corrosion Survey Transmission	-	10,545	-	-	-
07-01-61-4503	Prof Svc Eng- Alt Water Source	-	-	-	55,000	100,000
07-01-61-9016	Cont Svc - ESR/WSR Facility Assessment	-	-	-	-	50,000
07-01-61-9096	Cont Serv- Electrical (ESR)	-	25,388	-	-	-
07-01-61-9122	Cont Serv- Reservoir Clean & Inspect	-	28,240	-	-	-
07-01-81-5000	18" Transmission Main Maint - Design Eng	-	-	-	34,000	11,000
07-01-81-5004	18" Transmission Main Maintenance	-	-	-	-	100,000
07-01-81-5039	Riverwoods N Water Main Replace Const	585,098	7,258	-	-	-
07-01-81-5040	Riverwoods N. Watermain Repl Const Eng.	71,303	-	-	-	-
07-01-81-5041	Variable Speed Motor Drive - Replacement	-	18,235	8,000	8,000	-
07-01-81-5043	Whitmore Watermain Loop- Const Eng	119,577	949	-	-	-
07-01-81-5044	Whitmore Watermain Loop- Construction	1,032,259	-	-	-	-
07-01-81-5047	Oxford/Yorkshire/Wilshire Wtrmain-Eng	78,819	4,032	-	-	-
07-01-81-5049	45 Londonderry-Oxford Eng Design	-	-	30,000	-	15,000
07-01-81-5052	ESR Torque Valve	-	40,835	-	-	-
07-01-81-5060	Dukes/Anglican/Brunswick Wtrmain-Const	-	-	550,000	630,000	-
07-01-81-5065	Schelter Rd. Watermain Upsizing	-	-	500,000	-	500,000
07-01-81-5070	Rverwods Wrmain (Duffy-Westw)Design Eng	-	-	-	-	75,000
07-01-81-7242	2008 GMC Sierra K3500 HD - 242	-	-	-	-	200,000
07-01-81-7522	2016 Ford F550 - 236 - Crane Truck Upfit	-	-	80,000	-	-
07-01-81-9002	Hydraulic Water Modeling	-	-	-	-	-
07-01-82-5010	Miscellaneous Repairs	9,486	8,693	100,000	20,615	500,000
07-01-82-5101	Eng. Svcs. Sanitary Rehab.	131,500	87,000	131,250	89,000	138,000
07-01-82-5102	Sanitary Sewer Lining Repairs	107,864	237,018	300,000	210,900	134,000
07-01-82-5111	Interceptor Lining - 2024	-	-	120,000	121,400	100,000
07-01-82-5201	Lift Station Rehab - Old Mill Commons	-	-	680,000	-	680,000
07-01-82-5202	Old Mill Common Lft Statn Rehab- Const Eng	-	-	60,000	13,147	50,000
07-01-82-5210	Northampton Lift Station Rehab - Design	-	-	50,000	35,164	20,000
07-01-82-5211	Northamptn Lift Station Rehab Const Eng	-	-	-	-	50,000
07-01-82-5212	Northamptn Lift Station Rehab Const	-	-	-	-	600,000
Total Capital Outlay		**2,153,919**	**468,193**	**2,634,250**	**1,239,601**	**3,323,000**
Transfers						
07-01-96-0200	Transfers Out - WS Operations	2,091,199	4,032	-	-	-
07-12-95-4600	Fixed Asset Expense	(2,091,199)	(4,032)	-	-	-
Total Transfers		**-**	**-**	**-**	**-**	**-**
TOTAL DISBURSEMENTS		**2,153,919**	**468,193**	**2,634,250**	**1,239,601**	**3,323,000**

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STORM SEWER FUNDS

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VILLAGE OF
LINCOLNSHIRE

FUNDS INTRODUCTION: STORM SEWER

The Public Works Department operates the Storm Sewer system as a separate public utility from other Village utilities. This fund, created in Fiscal Year 2022, functions as a self-supporting operation, meaning revenues from this operation must equal or exceed expenditures, also known as an Enterprise Fund. Operating expenses are offset via a transfer from the General Operating Fund, while capital and debt financing expenses are covered from revenue generated by the storm sewer utility fee.

The concept of this fee – and corresponding Storm Sewer Funds – was suggested within the Village-Wide Drainage Study, developed by Christopher B. Burke Engineering, Ltd. ("CBBEL") and presented to the Village Board in May 2020. The fund itemizes expenses related to $14 million in storm sewer capital projects and operating costs over the next 10 years, as defined in the Village's 10-Year Capital Improvement Plan. The capital projects identified over the next 10 years are intended to upgrade older sections of the Village's storm sewer system not in-line with current storm water management standards. In turn, these projects will help remove storm water more efficiently from Village streets.

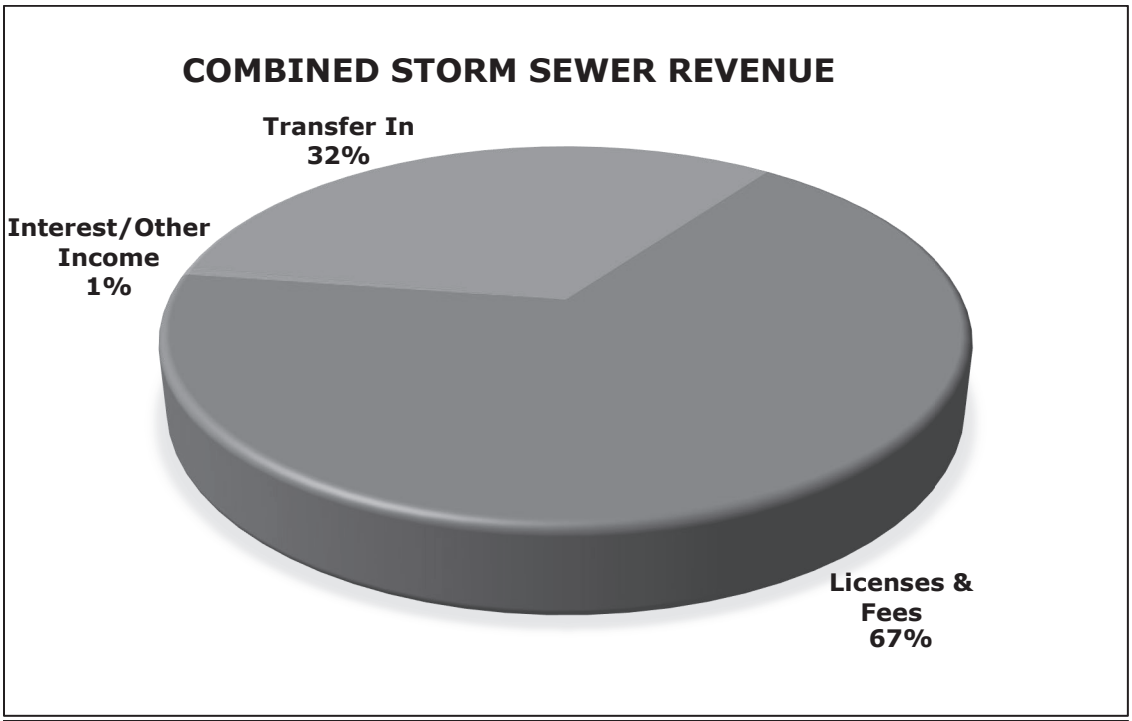
The storm sewer utility fee is assessed based on the volume of impervious surface on a given property, relative to the base rate for the average single-family home, also known as an "equivalent residential unit" or "ERU". The more impervious surface on a property, the higher the fee. The methodology for the fee is as follows:

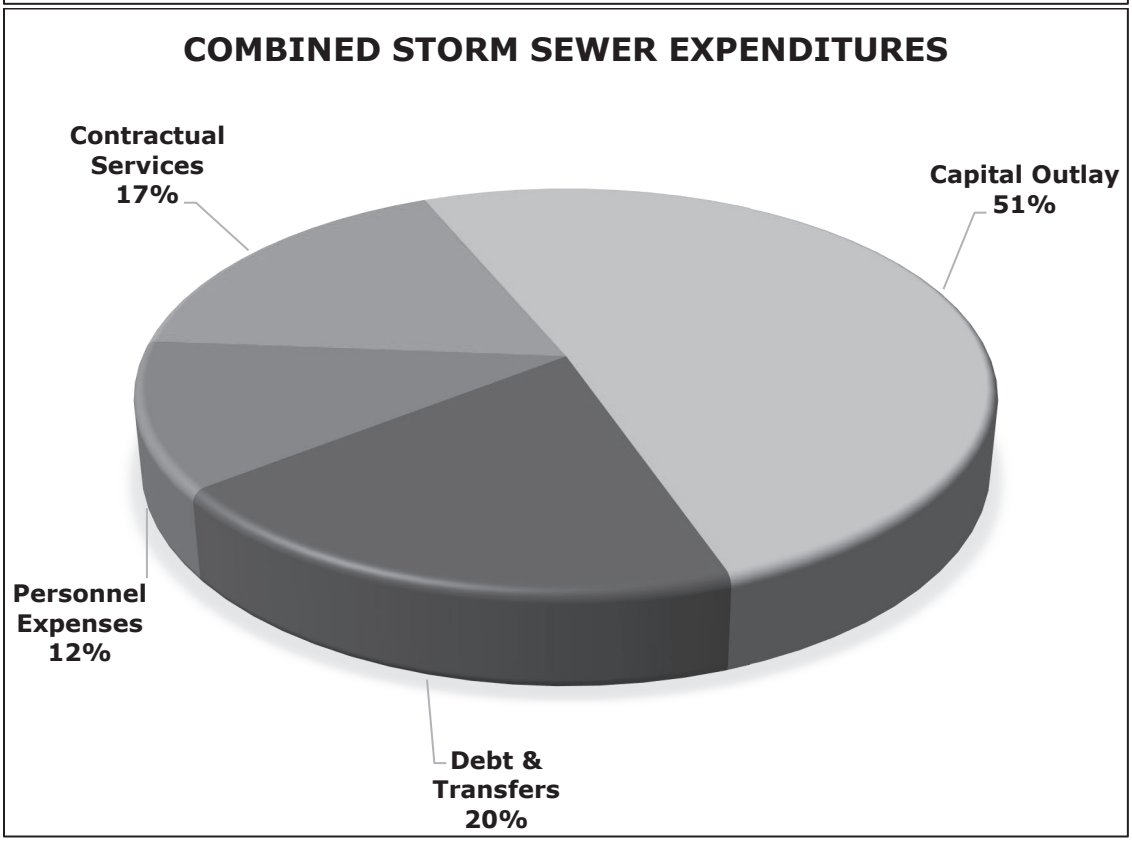
1) Calculate the average impervious surface square footage for all detached single-family residential homes. This value becomes the equivalent residential unit/ERU and serves as the baseline for calculating each utility customers' payment.
2) Using the base ERU value, assign ERUs to all properties. This is determined by dividing a property's total impervious square footage by the base ERU value.
3) After calculating ERUs for each customer, total the cumulative ERUs across the community to determine the denominator.
4) Divide the total capital project and operating costs by total ERUs to determine the ERU fee. The amount charged per ERU depends on the total amount needed for storm water infrastructure projects.

In 2022, the Village issued $4.06 million in debt to fund a planned 2023 storm sewer capital project on Windsor Court. The bonds were issued with a 3.75% interest rate and will mature in 2052 (30 years). The Windsor Court project, originally planned for 2023, did not proceed until 2024 due to uncertainty regarding possible grant award to assist with project funding. To secure potential grant funding, the project was postponed until Fiscal Year 2024 to allow time to obtain a

$2.5 million grant from the Lake County Stormwater Management Commission. The Village anticipates collection of the grant proceeds in 2025.

The Village anticipates executing additional debt issuances in future years to fund other storm sewer capital projects identified in the Village Wide Drainage Study.





FUND SUMMARY: STORM SEWER FUNDS

Storm Sewer Operating Fund (44)

REVENUE

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Licenses & Fees	960,522	968,812	925,000	950,000	925,000
Miscellaneous Revenue	-	-	-	-	-
Other Income	-	-	-	-	-
Transfer In	1,086,360	696,324	440,000	440,000	440,000
Total	**2,046,882**	**1,665,136**	**1,365,000**	**1,390,000**	**1,365,000**

EXPENSES

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	93,543	100,832	111,250	110,750	119,250
Contractual Services	85,153	94,096	112,775	98,199	131,032
Other Charges	385,924	335,006	-	550	500
Transfer Out	820,000	1,320,000	-	-	-
Total	**1,384,620**	**1,849,934**	**224,025**	**209,499**	**250,782**

Storm Sewer Improvements Fund (49)

REVENUE

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Other Income	81,341	121,483	2,510,000	2,725,000	10,000
Transfer In	820,000	1,320,000	-	-	-
Total	**901,341**	**1,441,483**	**2,510,000**	**2,725,000**	**10,000**

EXPENSES

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Contractual Services	3,304	36,210	335,000	385,000	45,000
Capital Outlay	1,212	399,692	5,170,000	5,025,122	516,000
Debt & Transfers	1,018,637	150,091	205,000	200,000	200,000
Total	**1,023,153**	**585,993**	**5,710,000**	**5,610,122**	**761,000**

REVENUE DETAIL: STORM SEWER FUND

Revenue Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Licenses & Fees						
44-00-75-4182	Storm Sewer Fees	960,522	968,812	925,000	950,000	925,000
Total Licenses & Fees		**960,522**	**968,812**	**925,000**	**950,000**	**925,000**
Other Income						
44-00-95-4510	Interest Income	-	-	-	-	-
Total Other Revenue		**-**	**-**	**-**	**-**	**-**
Transfer In						
44-00-98-0126	Transfer In-General Fund	440,000	440,000	440,000	440,000	440,000
44-00-98-4900	Transfer In- Storm Sewer In	646,360	256,324	-	-	-
Total Transfer In		**1,086,360**	**696,324**	**440,000**	**440,000**	**440,000**
Total Revenue		**2,046,882**	**1,665,136**	**1,365,000**	**1,390,000**	**1,365,000**

EXPLANATION OF REVENUE SOURCES: STORM SEWER FUND

Revenue for the storm sewer fund is generated from user fees paid by all utility customers.

Licenses & Fees

User Fees

All utility customers are assessed a fee based on the amount of impervious surface on a given property, relative to the base rate for the average single-family home.

Interest Income

Revenues from the investment of idle cash, cash reserves, and debt proceeds.

Storm Sewer Fund Cash Reserve Transfer

Use of previous years' excess of revenues over expenditure.

PROGRAM ACTIVITY SUMMARY

Storm Sewer Fund	Operations	44-01

Function

A primary function of the Storm Sewer Operations Division is to maintain the storm sewer collection system of the Village of Lincolnshire. The Storm Sewer Division provides emergency flooding assistance, storm sewer televising, and detention basin maintenance. The Division is also responsible for repair and maintenance of the Village's storm sewer management system consisting of 34 miles of storm sewers, and 56 detention basins.

Significant Goals/Objectives

- *Drainage Master Plan Improvements:* Continue to 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 use of a Storm Sewer Utility Fee for improvement projects for both small-scale and large-scale projects.

Major Budget Changes

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

- *None*

Expenditures for FY 2024 are generally expected to be the same of slightly higher for most items in this operation area. The following are highlights of major changes for FY 2025:

- *Cont Svc – Detention Basin Maint:* Account #44-01-61-9123 is budgeted to increase to $32,500 (usually $10,000) due to funds required for a Lake County SMC Watershed Management Board matching grant to address drainage concern in Old Mill Woods as well as added funds to obtain an easement agreement at 69 Lincolnshire Drive to allow Public Works staff temporary access through the property during major flood events.

PROGRAM ACTIVITY SUMMARY

Storm Sewer Fund	Operations	44-01

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	93,543	100,832	111,250	110,750	119,250
Contractual Services	85,153	94,096	112,775	98,199	131,032
Other Charges	385,924	335,006	-	550	500
Transfers	820,000	1,320,000	-	-	-
TOTAL	**1,384,620**	**1,849,934**	**224,025**	**209,499**	**250,782**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Flood prevention					
Staff hrs spent on flood prevention	252	300	550	160	250
Hours of pump usage	-	8	500	313	400
Times pumps deployed	1	1	3	2	3
Storm Sewer maintenance					
% of catch basin system cleaned	5%	5%	12%	8%	10%
Linear feet of storm sewer lined	-	-	-	-	200
% storm sewer system inspected	10%	10%	12%	8%	10%
Catch basins repaired	15	35	40	45	50

Staffing (Full Time Equivalents)

A portion of Streets & Storm Sewer Division personnel expenses are funded here, with the remaining portion funded out of the Streets & Storm Sewer Division within the General Fund.

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Streets/Storm Sewer Foreman	0.00	0.10	0.10	0.10	0.10
Field Maintenance Foreman	0.00	0.10	0.10	0.10	0.10
Forestry/Parks Foreman	0.00	0.10	0.10	0.10	0.10
General Maint.-Streets/Storm Sewer	0.00	0.40	0.40	0.40	0.40
General Maint.-Forestry/Parks	0.00	0.30	0.40	0.40	0.40
Total	**0.00**	**1.00**	**1.10**	**1.10**	**1.10**

PROGRAM DETAIL

Storm Sewer Fund	Operations	44-01

Expenditure Detail

ACCT DESCRIPTION		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
PERSONNEL EXPENSES						
44-01-60-1000	Regular Salaries	74,239	81,077	90,000	90,000	98,000
44-01-60-2000	Overtime Wages	1,697	3,232	3,000	3,500	2,000
44-01-70-9101	IMRF Contribution Exp	11,883	10,113	11,000	10,000	11,250
44-01-70-9200	FICA Expense	5,724	6,410	7,250	7,250	8,000
Total Personnel Expenses		**93,543**	**100,832**	**111,250**	**110,750**	**119,250**
CONTRACTUAL SERVICES						
44-01-61-1002	Telephone Cellular	-	-	575	565	582
44-01-61-4038	Prof Svc - Financial Advisor Services	1,543	802	-	775	1,000
44-01-61-8701	Medical Premiums- Health	26,601	22,319	30,000	25,000	25,000
44-01-61-8702	Medical Premiums- Dental	2,043	2,227	2,000	1,500	1,750
44-01-61-8703	Medical Premiums- Life	347	506	200	200	200
44-01-61-9061	Cont Svc- Strm Sewer Telev	19,174	34,535	35,000	25,000	35,000
44-01-61-9119	Cont Svc- Catch Basin Cleang	10,800	11,400	11,000	11,500	11,000
44-01-61-9120	Cont Svc- Misc Storm Swr Rpr	21,390	3,350	20,000	20,000	20,000
44-01-61-9123	Cont Svc- Detention Basin Maint	380	-	10,000	10,000	32,500
44-01-62-3116	R&R- Storm Sewer	2,875	18,957	4,000	3,659	4,000
Total Contractual Services		**85,153**	**94,096**	**112,775**	**98,199**	**131,032**
OTHER CHARGES						
44-01-63-9000	Business Expense	-	-	-	550	500
44-01-63-9600	Depreciation Expense	316,880	325,932	-	-	-
44-01-70-9020	Pension Expense- BT	44,818	4,305	-	-	-
44-01-70-9070	OPEB Expense- Business Type	24,226	4,769	-	-	-
Total Other Charges		**385,924**	**335,006**	**-**	**550**	**500**
TRANSFERS						
44-01-96-4900	Transfer Out- Storm Sewer Improv	820,000	1,320,000	-	-	-
Total Transfers		**820,000**	**1,320,000**	**-**	**-**	**-**
TOTAL DISBURSEMENTS		**1,384,620**	**1,849,934**	**224,025**	**209,499**	**250,782**

PROGRAM ACTIVITY SUMMARY

Storm Sewer Improvement Fund	Capital Projects	49-01

Function

This is the capital improvements funding portion of the Storm Sewer Fund. Revenues are derived from user fees based on the volume of impervious surface on each property within the Village. Reserves may accumulate in the Storm Sewer Improvement Fund in the years in which capital improvements are low to be used on infrastructure projects later.

Significant Goals/Objectives

- Continue Phase I and II engineering for the Lincolnshire Drive – North capital project.
- Continue Phase I and II engineering for the Lincolnshire Drive – South capital project.
- Complete the Windsor Court Storm Sewer project.

Major Budget Changes

- *Detention Basin Eng Study:* Account #49-01-84-6501 is budgeted $10,000 higher in 2025 than 2024 due to a higher volume of projects.

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses					-
Contractual Services	3,304	36,210	335,000	385,000	45,000
Capital Outlay	1,212	399,692	5,170,000	5,025,122	516,000
Debt & Transfers	1,018,637	150,091	205,000	200,000	200,000
TOTAL	**1,023,153**	**585,993**	**5,710,000**	**5,610,122**	**761,000**

Performance Indicators

No performance indicators are included in this fund.

Staffing (Full Time Equivalents)

No staff is funded through this account.

PROGRAM ACTIVITY SUMMARY

Storm Sewer Improvement Fund	Capital Projects	49-01

Revenue Detail

ACCT DESCRIPTION		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
OTHER INCOME						
49-00-85-4335	Misc Grants	47,494	-	2,500,000	2,500,000	-
49-00-95-4505	Bond Proceeds	-	-	-	-	-
49-00-95-4510	Interest Income	33,847	121,483	10,000	225,000	10,000
Total Other Income		**81,341**	**121,483**	**2,510,000**	**2,725,000**	**10,000**
TRANSFERS						
49-00-98-0126	Transfer In- General Fund	-	-	-	-	-
49-00-98-4400	Transfer In- Storm Sewer	820,000	1,320,000	-	-	-
Total Transfers		**820,000**	**1,320,000**	**-**	**-**	**-**
TOTAL REVENUE		**901,341**	**1,441,483**	**2,510,000**	**2,725,000**	**10,000**

Expenditure Detail

ACCT DESCRIPTION		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
DEBT & TRANSFERS						
49-01-64-7100	Bond Payment	76,642	-	75,000	75,000	75,000
49-01-64-7200	Interest Expense & Fiscal Charges	74,963	150,091	130,000	125,000	125,000
49-00-96-5100	Transfer Out - Gen Cap	867,032	-	-	-	-
Total Debt & Transfers		1,018,637	150,091	205,000	200,000	200,000
CAPITAL OUTLAY						
49-01-84-5110	Infra- Storm Sewer Lining	-	8,348	20,000	-	20,000
49-01-84-5115	Detention Basin Construction	1	135,020	330,000	218,018	160,000
49-01-84-5116	Storm Line Replacement	-	-	-	-	-
49-01-84-5140	Lincolnshire Dr South- Phase 1 & 2	-	154,925	150,000	200,000	136,000
49-01-84-5143	Lincolnshire Dr North- Phase 1 & 2	-	53,330	50,000	15,337	50,000
49-01-84-5146	Southeast Windsor Dr- Ph 1 & 2	-	48,069	20,000	16,767	-
49-01-84-5147	Southeast Windsor Dr- Const Eng	-	-	450,000	275,000	50,000
49-01-84-5148	Southeast Windsor Dr- Const	1,211	-	4,150,000	4,300,000	100,000
Total Capital Outlay		**1,212**	**399,692**	**5,170,000**	**5,025,122**	**516,000**
CONTRACTUAL SERVICES						
49-01-61-4099	Prof Svc- Miscellaneous	-	-	300,000	300,000	-
49-01-84-6501	Detention Basin Eng Study	3,304	36,210	35,000	85,000	45,000
Total Contractual Services		**3,304**	**36,210**	**335,000**	**385,000**	**45,000**
TOTAL DISBURSEMENTS		**1,023,153**	**585,993**	**5,710,000**	**5,610,122**	**761,000**

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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 income source intended by law to be spent for one specific purpose. Under generally accepted accounting practices and local, state, and federal laws, the Village cannot "commingle" these revenue sources with General Fund revenues.

The funds outlined in this section are:

Fund Number	Fund	Primary Revenue Source
03-01	Motor Fuel Tax	State Motor Fuel Tax Allocation Based Upon Population
05-01	Police Pension	Property Taxes and Payroll Deduction
11-05	Fraud, Alcohol, and Drug Enforcement	Proceeds from Police Cases
12-01	Vehicle Maintenance	Fund Transfers from General Fund and Water & Sanitary Sewer Fund Accounts for which Vehicles are Serviced
17-01	E-911	Landline Surcharge & Wireless Carrier Surcharge
18-01	Park Development Fund	Donations
20-01	Special Service Area (SSA) Sedgebrook	Property Tax Levy

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, 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

MFT Funds will not be used in 2025 for road improvements.

Major Budget Changes

- *Infra- Road Resurfacing*: Account #03-01-88-5009 will have $0 expended in 2025. Road improvement projects will be budgeted in the General Capital Fund.

Fund Balance Projections:

- As of 1/1/2025 (estimated) $822,738
- Projected 12/31/2025 (estimated) $1,175,738

PROGRAM ACTIVITY SUMMARY

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

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	687,942	-	-	-
Transfers	151,287	-	-	-	-
TOTAL	**$ 151,287**	**$ 687,942**	**$ -**	**$ -**	**$ -**

Performance Indicators

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

Staffing (Full Time Equivalents)

No staff is funded through this account.

Revenue Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
ALLOTMENTS, GRANTS & REIMBURSEMENTS						
03-00-85-4330	Allotments	302,371	365,280	325,000	350,000	350,000
03-00-85-4335	Misc Grants	159,817	-	-	-	-
Total Allotments, Grants, and Reimb.		**$ 462,188**	**$ 365,280**	**$ 325,000**	**$ 350,000**	**$ 350,000**
OTHER INCOME						
03-00-95-4510	Interest Income	2,116	5,539	2,000	3,750	3,000
Total Other Income		**$ 2,116**	**$ 5,539**	**$ 2,000**	**$ 3,750**	**$ 3,000**
TOTAL REVENUE		**$ 464,304**	**$ 370,819**	**$ 327,000**	**$ 353,750**	**$ 353,000**

PROGRAM ACTIVITY SUMMARY

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

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
CAPITAL OUTLAY						
03-01-88-5009	Infra- Road Resurfacing	-	599,504	-	-	-
03-01-88-5010	Infra- Rebuild Illinois Proje	-	88,438	-	-	-
Total Capital Outlay		**-**	**687,942**	**-**	**-**	**-**
Transfers						
03-01-96-5100	Transfer Out - General Ca	151,287	-	-	-	-
Total Transfers		**151,287**	**-**	**-**	**-**	**-**
TOTAL DISBURSEMENTS		**$ 151,287**	**$ 687,942**	**$ -**	**$ -**	**$ -**

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 funds collected from Village contributions, participant contributions, and investment income. Pension expenditures include retirement, disability, and death benefits payable to annuitants.

In Fiscal Year 2022, and in accordance with state law, investments were consolidated with police pension funds from across the State of Illinois. Funds are held and managed by the Illinois Police Officers' Pension Investment Fund (IPOPIF). IPOPIF was created by the Illinois Legislature and signed into law by Governor JB Pritzker on December 18, 2019. The law, Public Act 101-0610, required consolidation of the investment assets of the state's public safety pension funds into two investment funds: one for police officers (Article 3) and one for firefighters (Article 4). The law provides assets and liabilities of local pension funds will remain under the ownership of each local participating pension board and that the pension fund assets are combined for investment purposes only. The consolidation of the investment assets of all Article 3 downstate and suburban police pension plans into one statewide investment asset pool creates a single trust fund with an estimated $10 billion in assets.

The composition of the Lincolnshire 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.
- 2025 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

PROGRAM ACTIVITY SUMMARY

Police Pension Fund	Finance	05-01

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	-	-	-	-	-
Contractual Services	51,580	66,387	33,900	49,400	51,600
Commodities					
Other Charges	1,556,742	1,570,123	1,755,800	1,603,300	1,755,800
TOTAL	**$ 1,608,322**	**$ 1,636,510**	**$ 1,789,700**	**$ 1,652,700**	**$ 1,807,400**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Unfunded Liability EAN**	$ 4,552,607	$ 3,949,485	$ 3,750,000	$ 4,681,685	$ 4,527,139
Funded %- EAN**	86%	88%	90%	87%	89%
Funded %- PUC**	89%	89%	90%	89%	91%
(actuarial asset) 12/31	4%	6%	7%	7%	7%
(market value) 12/31	-15%	13%	7%	15%	17%
Participant Status					
Active members	25	25	25	25	25
Normal retirees	16	17	19	16	18
Beneficiaries	1	1	1	2	2
Disabled retirees	2	2	2	2	2
Terminated Vested	6	5	5	6	6
Total	**50**	**50**	**52**	**51**	**53**
Participant Tiers					
Police tier 1 participants	12	11	11	11	10
Police tier 2 participants	13	14	14	14	15
Total	**25**	**25**	**25**	**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 taxpayers before determining the contribution. The 2025 projected income is based on the Police Pension Board's 2024 contribution request.

Employee Contributions:
Employee contribution (effective 1-1-2001) equal to 9.91% of each sworn Police Officer's base salary deducted each pay period.

Investment Income:
Interest earned on funds invested with the Illinois Police Officers Pension Investment Fund investments.

Revenue Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
TAXES						
05-00-70-4070	Property Tax	1,002,258	1,099,786	829,320	829,320	915,451
Total Taxes		$ 1,002,258	$ 1,099,786	$ 829,320	$ 829,320	**$ 915,451**
MISCELLANEOUS REVENUE						
05-00-90-4425	Employee Contributions	242,932	370,530	265,000	250,000	265,000
05-00-90-4430	Other Income	(60,324)	9,642	5,000	18,000	5,000
Total Misc. Revenue		$ 182,608	$ 380,172	$ 270,000	$ 268,000	**$ 270,000**
OTHER INCOME						
05-00-95-4510	Investment Income	301,150	183,490	350,000	175,000	150,000
05-00-95-4515	Gain (cr)/ Loss (dr) Sale Of Asset	(4,769,573)	3,283,893	-	2,000,000	1,000,000
Total Other Income		$ (4,468,423)	$ 3,467,383	$ 350,000	$ 2,175,000	**$ 1,150,000**
TOTAL REVENUE		**$ (3,283,557)**	**$ 4,947,341**	**$ 1,449,320**	**$ 3,272,320**	**$ 2,335,451**

PROGRAM DETAIL

Police Pension Fund	Finance	05-01

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
CONTRACTUAL SERVICES						
05-01-61-4001	Prof Serv- Actuary	6,400	-	3,500	3,500	3,500
05-01-61-4005	Prof Serv- Bookeeping	10,240	10,430	11,500	11,000	11,500
05-01-61-4007	Prof Serv- IDOI	5,572	-	6,000	-	-
05-01-61-4013	Prof Serv- Legal Fees	4,515	3,898	5,000	5,000	5,500
05-01-61-4017	Prof Serv- Medical Exams	-	2,491	-	2,000	2,000
05-01-61-4030	Contract Svc- Banking charges	360	139	400	600	600
05-01-61-4031	Contract Svc- Invst Adv & Misc	13,333	37,618	-	17,500	18,000
05-01-61-4032	Contract Svc- Fiduciary Ins	11,160	11,811	7,500	9,800	10,500
Total Contractual Services		**$ 51,580**	**$ 66,387**	**$ 33,900**	**$ 49,400**	**$ 51,600**
OTHER CHARGES						
05-01-63-1000	Memberships- IPPFA	795	795	800	800	800
05-01-61-5100	Other Expenses	14	-	50,000	-	-
05-01-63-3000	Professional Development	1,571	2,350	5,000	2,500	5,000
Total Other Charges		**$ 2,380**	**$ 3,145**	**$ 55,800**	**$ 3,300**	**$ 5,800**
PENSION BENEFITS						
05-01-70-9510	Retirement & Reserves	1,554,362	1,566,978	1,700,000	1,600,000	1,750,000
05-01-70-9530	Refund / Transfer Contributions	-	-	-	-	-
Total Pension Benefits		**$ 1,554,362**	**$ 1,566,978**	**$ 1,700,000**	**$ 1,600,000**	**$ 1,750,000**
TOTAL DISBURSEMENTS		**$ 1,608,322**	**$ 1,636,510**	**$ 1,789,700**	**$ 1,652,700**	**$ 1,807,400**

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. Revenues in this fund 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.
    - There are no anticipated purchases in FY 2025.
- The 2024 projected year-end reflects no additional activity to occur.

Major Budget Changes

- None

Fund Balance Projections:

- As of 1/1/2025 (estimated) $144,584
    - Fraud $110,548
    - Alcohol $25,267
    - Drug $ 8,769

- Projected 12/31/2025 (estimated) $151,584
    - Fraud $110,548
    - Alcohol $26,267
    - Drug $14,769

PROGRAM DETAIL

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

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	-	-	-	-	**-**
Contractual Services	-	-	-	-	**-**
Commodities	-	-	-	-	**-**
Other Charges	-	-	-	-	**-**
Transfers	-	-	-	-	**-**
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
OTHER INCOME						
11-00-80-4281	Fraud Forfeiture Revenue	112,148	-	-	-	-
11-00-80-4283	Alcohol Enforce Rev.	1,149	496	-	5,500	1,000
11-00-80-4285	Drug Forfeiture Revenue	1,463	-	-	6,000	6,000
Total Other Income		**114,760**	**496**	**-**	**11,500**	**7,000**
TOTAL REVENUE		**114,760**	**496**	**-**	**11,500**	**7,000**

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
OTHER CHARGES						
11-05-63-8100	Fraud Forfeiture Exp	-	-	-	-	-
11-05-63-8300	Alcohol Enforcement Exp.	-	-	-	-	-
11-05-63-8500	Drug Forfeiture Exp	-	-	-	-	-
Total Other Charges		**-**	**-**	**-**	**-**	**-**
TRANSFERS						
11-05-96-5100	Transfer Out- Gen Cap	-	-	-	-	-
Total Transfers		**-**	**-**	**-**	**-**	**-**
TOTAL DISBURSEMENTS		**-**	**-**	**-**	**-**	**-**

PROGRAM ACTIVITY SUMMARY

Vehicle Maintenance Fund	Public Works	12-01

Function

The Public Works Vehicle Maintenance Division is responsible for maintenance of 40 Village-owned vehicles and over 150 pieces of equipment. Additionally, this Division is responsible for maintaining several pieces of equipment such as pumps, saws, and underground storage tanks, as well as ten 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 Fund. This fund is an internal service fund and is used to account for the costs of operating and maintaining vehicles and equipment used by various Village departments. The cost for operation and maintenance of vehicles and equipment is allocated to appropriate departments.

Significant Goals/Objectives

- Continue to evaluate vehicles and equipment for replacement in accordance with the Village's 10-Year Capital Improvement Program
- Conduct preventative maintenance programs for all vehicles and equipment.
- Conduct safety training for the use of Village vehicles and equipment amongst all Public Works staff.

Major Budget Changes

In terms of budget projections for FY 2024, the following anticipated overage is notable:

- *None*

Expenditures for FY 2024 are generally expected to be the same or slightly higher for many items in this operation area. The following are highlights of major changes for FY 2025:

- *None*

PROGRAM ACTIVITY SUMMARY

Vehicle Maintenance Fund	Public Works	12-01

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	214,993	198,446	151,500	146,500	143,000
Contractual Services	220,897	157,900	154,100	116,059	156,020
Commodities	144,611	143,829	166,500	165,424	170,000
Other Charges	11,010	7,304	10,095	9,190	11,718
Transfers	-	-	-	-	-
TOTAL	**$ 591,511**	**$ 507,479**	**$ 482,195**	**$ 437,173**	**$ 480,738**

Performance Indicators

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Maintain fleet vehicles					
% of vehicles maintained per					
Village preventative maintenance schedule	100%	100%	100%	100%	100%
Fleet work orders	244	252	186	220	225
Cost per police squad	633	750	575	652	675

Staffing (Full Time Equivalents)

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Fleet Foreman	1.00	-	-	-	-
Fleet Servicer	1.00	-	-	-	-
Fleet Mechanic	-	1.00	1.00	1.00	1.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Total	**2.25**	**1.25**	**1.25**	**1.25**	**1.25**

PROGRAM DETAIL

Vehicle Maintenance Fund	Public Works	12-01

Revenue Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
TRANSFERS						
12-00-98-0100	Transfer In: General Fund	496,861	522,708	433,976	433,976	432,664
12-00-98-0202	Transfer In: WS Oper Fund	55,207	58,077	48,219	48,219	48,074
Total Transfers		**$ 552,068**	**$ 580,785**	**$ 482,195**	**$ 482,195**	**$ 480,738**
TOTAL REVENUE		**$ 552,068**	**$ 580,785**	**$ 482,195**	**$ 482,195**	**$ 480,738**

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
PERSONNEL EXPENSES						
12-01-60-1000	Regular Salaries	164,786	152,680	120,000	115,000	115,000
12-01-60-2000	Overtime Salaries	12,548	12,649	7,500	9,000	4,000
12-01-70-9101	IMRF Contribution	23,767	20,226	14,000	13,000	14,000
12-01-70-9200	FICA Expense	13,892	12,891	10,000	9,500	10,000
Total Personnel Expenses		**$ 214,993**	**$ 198,446**	**$ 151,500**	**$ 146,500**	**$ 143,000**
CONTRACTUAL SERVICES						
12-01-61-1002	Telephone- Cellular	-	-	1,200	650	670
12-01-61-3000	Equipment Maintenance	1,941	282	3,000	3,410	4,600
12-01-61-3701	Veh Maint- Truck Rehab	5,946	9,807	15,000	8,000	15,000
12-01-61-8701	Medical Premiums- Health	47,606	53,163	35,000	35,000	38,000
12-01-61-8702	Medical Premiums- Dental	3,676	4,447	2,250	2,250	2,250
12-01-61-8703	Medical Premiums- Life	713	702	1,000	975	1,000
12-01-61-8800	Property/Liability Ins	12,959	16,722	21,150	20,650	22,400
12-01-61-8801	Workers Comp	4,770	2,766	4,000	3,500	4,000
12-01-61-9014	Cont Svc- Equip Rental	1,960	2,209	2,000	2,000	2,000
12-01-61-9020	Cont Svc- Dealer Repairs	6,690	26,576	20,000	9,729	20,000
12-01-61-9021	Cont Svc- Fuel Tank Maint.	99,104	(1,926)	5,000	1,000	1,500
12-01-61-9025	Cont Svc- Inspect & Testing	2,615	1,636	3,000	2,000	3,000
12-01-61-9043	Cont Svc- Parts Cleaning	1,605	1,629	1,500	1,600	1,600
12-01-61-9071	Cont Svc- Veh Incident Rep & Deductibles	12,855	6,106	15,000	-	15,000
12-01-61-9101	Cont Svc - Generator Maint & Repairs	18,457	33,781	25,000	25,295	25,000
Total Contractual Services		**$ 220,897**	**$ 157,900**	**$ 154,100**	**$ 116,059**	**$ 156,020**
COMMODITIES						
12-01-62-3034	Maint Mat- Safety Supplies	457	530	500	500	500
12-01-62-3066	Maint Mat- Cleaning Suppliies	1,391	1,502	1,500	1,500	1,500
12-01-62-3067	Maint Mat- Shop Supplies	3,498	3,642	3,500	3,500	3,500
12-01-62-3070	Maint Mat- Plow Cutting Edges	-	1,409	4,000	2,525	3,500
12-01-62-5002	Gas	65,521	67,620	75,000	72,326	79,000
12-01-62-5003	Diesel	25,549	19,326	25,000	22,000	25,000
12-01-62-5004	Oil & Antifreeze	6,577	5,710	5,000	4,500	5,000
12-01-62-5005	Commodities/ Consumables	2,040	1,862	2,000	2,000	2,000
12-01-62-5006	Parts	31,228	33,595	40,000	43,000	40,000
12-01-62-5007	Tires	8,350	8,633	10,000	13,573	10,000
Total Commodities		**$ 144,611**	**$ 143,829**	**$ 166,500**	**$ 165,424**	**$ 170,000**
OTHER CHARGES						
12-01-63-1000	Memberships	30	50	250	230	230
12-01-63-3000	Professional Development	4,136	114	2,000	1,000	2,000
12-01-63-4000	Publications	1,500	1,500	2,928	2,928	2,928
12-01-63-6000	Uniforms	5,344	5,640	4,870	4,972	6,500
12-01-63-9009	Employee Wellness Testing/Physical	-	-	47	60	60
Total Other Charges		**$ 11,010**	**$ 7,304**	**$ 10,095**	**$ 9,190**	**$ 11,718**
TOTAL DISBURSEMENTS		**$ 591,511**	**$ 507,479**	**$ 482,195**	**$ 437,173**	**$ 480,738**

PROGRAM ACTIVITY SUMMARY

E911 Fund	Police	17-01

Function

All costs associated with E911 police dispatch services are fully reimbursed by the Deerfield Bannockburn Lincolnshire Joint Emergency Telephone System Board (JETSB). E911 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 are accounted for according to each municipality's jurisdiction where the revenues are collected. Lincolnshire averages just under $400,000 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.

Significant Goals/Objectives

Not Applicable

Major Budget Changes

- *Police Radios:* Account #17-01-63-8604 has a projected year-end of $15,000. This expense comes from the programming of car radios provided to the Village by Lake County.

Fund Balance Projections:

- As of 1/1/2025 (estimated) $949,426
- Projected 12/31/2025 (estimated) $1,080,926

PROGRAM ACTIVITY SUMMARY

E911 Fund	Police	17-01

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	-	-	-	-	**-**
Contractual Services	-	207,413	220,000	219,000	227,500
Commodities	-	19,357	204,000	38,500	25,000
Other Charges	-	-	-	-	-
Transfers	-	-	-	-	-
TOTAL	**$ -**	**$ 226,770**	**$ 424,000**	**$ 257,500**	**$ 252,500**

Performance Indicators

Not Applicable

Staffing (Full Time Equivalents)

No staff is funded through this account

Revenue Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
OTHER INCOME						
17-00-70-4075	E911 Surcharge JETSB	-	449,683	384,000	380,000	384,000
17-00-90-4430	Other Income	-	-	-	-	-
17-00-95-4510	Interest Income	-	9,374	2,500	-	-
Total Other Income		**$ -**	**$ 459,057**	**$ 386,500**	**$ 380,000**	**$ 384,000**
TOTAL REVENUE		**$ -**	**$ 459,057**	**$ 386,500**	**$ 380,000**	**$ 384,000**

PROGRAM DETAIL

E911 Fund	Police	17-01

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
CONTRACTUAL SERVICES						
17-01-61-4029	Prof Svc - Dispatch Services	-	207,413	220,000	219,000	227,500
Total Contractual Services		**$ -**	**$ 207,413**	**$ 220,000**	**$ 219,000**	**$ 227,500**
COMMODITIES						
17-01-63-8604	Starcom Radios	-	-	179,000	15,000	-
17-01-63-8610	Squad Laptop Lease	-	19,357	25,000	23,500	25,000
Total Transfers		**$ -**	**$ 19,357**	**$ 204,000**	**$ 38,500**	**$ 25,000**
TOTAL DISBURSEMENTS		**$ -**	**$ 226,770**	**$ 424,000**	**$ 257,500**	**$ 252,500**

PROGRAM ACTIVITY SUMMARY

Park Development Fund	Public Works	18-01

Function

The Park Development Fund is a special revenue fund. This fund accounts for receipt of park developer donations. Village Code requires all developers donate 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. The Village uses revenue from this fund 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

- None

Fund Balance Projections:

- 01/01/2025: (estimate) $1,235,875
- 12/31/2025: (estimate) $513,375

PROGRAM ACTIVITY SUMMARY

Park Development Fund	Public Works	18-01

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	-	-	-	-	**-**
Contractual Services	-	-	-	-	**-**
Commodities	-	-	-	-	**-**
Other Charges	-	-	-	-	-
Transfers	305,535	356,979	357,000	118,858	725,000
TOTAL	**$ 305,535**	**$ 356,979**	**$ 357,000**	**$ 118,858**	**$ 725,000**

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

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
OTHER INCOME						
18-00-90-4420	Park Donations	64,031	29,879	-	50	-
18-00-90-4430	Other Income	953	-	-	-	-
18-00-95-4510	Interest Income	2,529	5,155	3,000	3,000	2,500
Total Other Income		**$ 67,513**	**$ 35,034**	**$ 3,000**	**$ 3,050**	**$ 2,500**
TOTAL REVENUE		**$ 67,513**	**$ 35,034**	**$ 3,000**	**$ 3,050**	**$ 2,500**

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
OTHER CHARGES						
18-01-86-9901	Misc Park Improvements	-	-	-	-	-
Total Other Charges		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TRANSFERS						
18-01-96-5100	Transfer Out: General Cap	305,535	356,979	357,000	118,858	725,000
Total Transfers		**$ 305,535**	**$ 356,979**	**$ 357,000**	**$ 118,858**	**$ 725,000**
TOTAL DISBURSEMENTS		**$ 305,535**	**$ 356,979**	**$ 357,000**	**$ 118,858**	**$ 725,000**

PROGRAM ACTIVITY SUMMARY

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

Function

This is a Special Service Area (SSA) fund 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 around $1.1 million.

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

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
Personnel Expenses	-	-	-	-	**-**
Contractual Services	1,100	13,962	12,600	11,800	8,000
Commodities	-	-	-	-	**-**
Other Charges	-	-	-	-	**-**
Capital Outlay	1,147,188	1,143,125	1,160,000	1,160,625	1,438,437
TOTAL	**$ 1,148,288**	**$ 1,157,087**	**$ 1,172,600**	**$ 1,172,425**	**$ 1,446,437**

Performance Indicators

Not Applicable

Staffing (Full Time Equivalents)

No staff is funded through this account.

PROGRAM ACTIVITY SUMMARY

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

Revenue Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
TAXES						
20-00-70-4070	Property Tax	1,162,987	1,161,410	1,163,438	1,163,438	1,163,750
Total Taxes		**$ 1,162,987**	**$ 1,161,410**	**$ 1,163,438**	**$ 1,163,438**	**$ 1,163,750**
OTHER INCOME						
20-00-95-4510	Interest Income	21,577	28,747	21,870	26,000	21,000
Total Other Income		**$ 21,577**	**$ 28,747**	**$ 21,870**	**$ 26,000**	**$ 21,000**
TOTAL REVENUE		**$ 1,184,564**	**$ 1,190,157**	**$ 1,185,308**	**$ 1,189,438**	**$ 1,184,750**

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
CONTRACTUAL SERVICES						
20-01-61-4000	Professional Services	1,100	13,962	12,600	11,800	8,000
Total Contractual Services		**$ 1,100**	**$ 13,962**	**$ 12,600**	**$ 11,800**	**$ 8,000**
CAPITAL OUTLAY						
20-01-64-7100	Bond Payment	530,000	560,000	595,000	595,000	910,000
20-01-64-7200	Interest Expense	617,188	583,125	565,000	565,625	528,437
Total Capital Outlay		**$ 1,147,188**	**$ 1,143,125**	**$ 1,160,000**	**$ 1,160,625**	**$ 1,438,437**
TOTAL DISBURSEMENTS		**$ 1,148,288**	**$ 1,157,087**	**$ 1,172,600**	**$ 1,172,425**	**$ 1,446,437**

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.

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: Handheld 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.
2. Out of Village Utility Connections – Public Works will evaluate requests from out-of-village residents to connect to Village utilities on a case-by-case basis if there is a mutual benefit.
    a. Water supply connection requests will be considered where the Village already has watermain in place or where the installation of new watermain will further benefit the Village in the future by reducing the need for future water main extensions for the purposes of looping watermains in the outside extent of the Village. Installation of dead end watermains will only be considered if steps are taken by the applicant to offset the additional operation and long-term capital costs.
    b. Sanitary sewer connections will be considered where sanitary main already exists and can be accessed via a gravity connection. Force mains, additional lift stations, or extensions of sanitary main that have the potential to increase maintenance costs for the overall system will only be considered if steps are taken by the applicant to offset the additional operation and long-term capital costs.

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 SEWER 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 to save money on future sewer replacement projects while also coordinating with future road improvement programs.

Operations and Maintenance:

1. Clean and inspect 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 sewer 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 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 sewer 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 sewer 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 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 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 wayfinding 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 identify opportunities and achieve greater efficiency.

PROGRAM ACTIVITY SUMMARY

General Capital Fund	51-00

Revenue Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
GRANTS/DONATIONS						
51-00-85-4335	Misc Grants	40,030	-	-	-	-
51-00-85-4420	LSA Donation	10,882	-	-	-	-
Total Grants/Donations		**$ 50,912**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER INCOME						
51-00-90-4410	Sale of Surplus Property	17,000	-	-	-	-
51-00-90-4420	Tree Bank Revenue	14,325	97,655	50,000	-	50,000
51-00-90-4425	Sale of Land	-	-	1,910,000	-	-
Total Other Income		**$ 31,325**	**$ 97,655**	**$ 1,960,000**	**$ -**	**$ 50,000**
TRANSFERS						
51-00-98-0100	Transfer In- General Fund	1,660,000	2,250,000	(2,000,000)	1,600,000	(2,550,000)
51-00-98-0300	Transfer In- MFT	151,287	-	-	-	-
51-00-98-1100	Transfer In- Fraud Alcohol Drug Fund	-	-	-	-	-
51-00-98-1800	Transfer In- Park Dev Fund	305,535	356,979	357,000	118,858	725,000
51-00-98-4900	Transfer In- Storm Sewer Impr	220,672	-	-	-	-
Total Transfers		**$ 2,337,494**	**$ 2,606,979**	**$ (1,643,000)**	**$ 1,718,858**	**$ (1,825,000)**
TOTAL REVENUE		**$ 2,419,731**	**$ 2,704,634**	**$ 317,000**	**$ 1,718,858**	**$ (1,775,000)**

PROGRAM DETAIL

General Capital Fund	51-00

Expenditure Summary

	Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
FACILITIES	3,700	116,014	800,000	589,054	200,000
EQUIPMENT	158,149	153,611	50,000	49,910	59,000
FURNITURE & FIXTURES	-	-	-	-	-
PARKS	620,086	654,056	567,000	306,362	775,000
ROADWAYS	549,757	131,916	717,500	612,500	757,500
LAND	-	-	-	-	-
VEHICLES	150	132,345	565,800	266,000	120,000
MISCELLANEOUS CAPITAL	-	-	-	-	-
TOTAL	**$ 1,331,842**	**$ 1,187,942**	**$ 2,700,300**	**$ 1,823,826**	**$ 1,911,500**

Summary - Capital Fund

Fund	(All)

Sum of Cost			Replacement Year											
Project Group	Item/Description	Facility/Project	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total
Equipment			$ 50,000	$ 80,000	$ 145,500	$ 185,000	$ 61,000	$ 158,000	$ 110,000	$ 265,000	$ 310,000	$ 245,000	$ 10,000	$ 1,619,500
Facilities			$ 675,000		$ 385,000	$ 80,000	$ 530,000	$ 1,345,000	$ 750,000	$ 290,000	$ 385,000	$ 70,000	$ 50,000	$ 4,560,000
Furniture/Fixtures					$ 15,000	$ 12,000	$ 40,000	$ 40,000	$ 30,000	$ 125,000		$ 12,000		$ 274,000
Storm Sewer			$ 5,485,000	$ 6,820,000	$ 260,000	$ 735,000	$ 220,000	$ 12,220,000	$ 370,000	$ 2,260,000	$ 220,000	$ 220,000	$ 220,000	$ 29,030,000
Water Improvement			$ 605,000	$ 3,995,000	$ 345,000	$ 440,000	$ 1,042,000	$ 2,940,000	$ 4,940,000	$ 1,547,000	$ 4,163,000	$ 490,000	$ 1,700,000	$ 22,207,000
Sanitary Sewer			$ 1,211,250	$ 1,271,519	$ 555,094	$ 1,047,411	$ 584,316	$ 1,305,032	$ 1,308,534	$ 1,075,328	$ 1,393,094	$ 991,749	$ 1,081,336	$ 11,824,663
Roadways			$ 717,500	$ 692,500	$ 1,658,000	$ 1,872,500	$ 1,514,500	$ 1,758,750	$ 1,557,500	$ 1,557,500	$ 1,557,500	$ 387,500	$ 7,500	$ 13,281,250
Vehicles			$ 645,800	$ 212,200	$ 275,800	$ 605,800		$ 455,800	$ 370,800	$ 252,200	$ 305,800	$ 565,800	$ 170,000	$ 3,860,000
Parks/Paths			$ 357,000	$ 610,000	$ 352,000	$ 1,120,000	$ 347,000	$ 865,000	$ 593,000	$ 895,000	$ 615,000	$ 1,560,000	$ 85,000	$ 7,399,000
Grand Total			$ 9,746,550	$ 13,681,219	$ 3,991,394	$ 6,097,711	$ 4,338,816	$ 21,087,582	$ 10,029,834	$ 8,267,028	$ 8,949,394	$ 4,542,049	$ 3,323,836	$ 94,055,413

Facilities Fund – Capital

Item/Description	Facility/Project	Project Group	Fund	Cost	Replacement Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Cont Srv- Painting Exterior Village Hall	Village Hall	Facilities	General Capital	10,000	2030	-	-	-	-	-	-	10,000	-	-	-	-
Cont Srv- Painting Interior PW Garage	PWF	Facilities	General Capital	15,000	2030	-	-	-	-	-	-	15,000	-	-	-	-
Cont Srv- Painting Exterior - Various Areas	PWF	Facilities	General Capital	25,000	2030	-	-	-	-	-	-	25,000	-	-	-	-
Cont Srv- Painting Diesel Tank	PWF	Facilities	General Capital	10,000	2026	-	-	10,000	-	-	-	-	-	-	-	-
Cont Srv- Interior Painting- Various Areas	Village Hall	Facilities	General Capital	25,000	2026	-	-	25,000	-	-	-	-	-	-	-	-
Cont Srv- Interior Painting- Police Department Offices	Village Hall	Facilities	General Capital	20,000	2033	-	-	-	-	-	-	-	-	-	20,000	-
Underground Storage Tank Repairs	PWF Fuel Oil UST Removal/Replc	Facilities	General Capital	50,000	2024	50,000	-	-	-	-	-	-	-	-	-	-
Underground Storage Tank Repairs	PWF Fuel Oil UST Removal/Replc - Oversight	Facilities	General Capital	10,000	2024	10,000	-	-	-	-	-	-	-	-	-	-
Underground Storage Tank Repairs	ESR UST Removal/Replc	Facilities	General Capital	30,000	2031	-	-	-	-	-	-	-	30,000	-	-	-
Underground Storage Tank Repairs	ESR UST Removal/Replc - Oversight	Facilities	General Capital	10,000	2031	-	-	-	-	-	-	-	10,000	-	-	-
Police Dep Roof Repairs	Village Hall	Facilities	General Capital	45,000	2029	-	-	-	-	-	45,000	-	-	-	-	-
Fan/heater Replacement- VH	Village Hall	Facilities	General Capital	50,000	2026	-	-	50,000	-	-	-	-	-	-	-	-
Fan/heater Replacement- VH	Village Hall	Facilities	General Capital	50,000	2029	-	-	-	-	-	50,000	-	-	-	-	-
HVAC A/C Compressor/Refridgerant Replacement- VH	Village Hall	Facilities	General Capital	380,000	2024	380,000	-	-	-	-	-	-	-	-	-	-
HVAC Boiler Replacement- PW	PWF	Facilities	General Capital	50,000	2029	-	-	-	-	-	50,000	-	-	-	-	-
PWF Shop Heating Unit Replacement	PWF	Facilities	General Capital	150,000	2029	-	-	-	-	-	150,000	-	-	-	-	-
Aeration System Installation	Village Hall	Facilities	General Capital	10,000	2029	-	-	-	-	-	10,000	-	-	-	-	-
Flooring Replace Village Hall	Village Hall	Facilities	General Capital	150,000	2029	-	-	-	-	-	150,000	-	-	-	-	-
Paver brick replacement in circle drive	Village Hall	Facilities	General Capital	50,000	2028	-	-	-	-	50,000	-	-	-	-	-	-
Various concrete and brick repairs	Village Hall	Facilities	General Capital	20,000	2026	-	-	20,000	-	-	-	-	-	-	-	-
Various concrete and brick repairs	Village Hall	Facilities	General Capital	25,000	2029	-	-	-	-	-	25,000	-	-	-	-	-
Various concrete capstone replacement/brick wall repair	Village Hall	Facilities	General Capital	100,000	2029	-	-	-	-	-	100,000	-	-	-	-	-
PD Bathroom/locker room upgrades	PD Bathroom/locker room Design	Facilities	General Capital	30,000	2026	-	-	30,000	-	-	-	-	-	-	-	-
PD Bathroom/locker room upgrades	PD Bathroom/locker room Const	Facilities	General Capital	300,000	2029	-	-	-	-	-	300,000	-	-	-	-	-
PD Bathroom/locker room upgrades	PD Bathroom/locker room Const Eng	Facilities	General Capital	30,000	2029	-	-	-	-	-	30,000	-	-	-	-	-
employee entrance awnings	Village Hall	Facilities	General Capital	20,000	2032	-	-	-	-	-	-	-	-	20,000	-	-
Handicap accessible upgrades	Village Hall	Facilities	General Capital	25,000	2032	-	-	-	-	-	-	-	-	25,000	-	-
HVAC Boiler Replacement- VH	Village Hall	Facilities	General Capital	200,000	2029	-	-	-	-	-	200,000	-	-	-	-	-
Kitchen Area Refinish- VH	Village Hall	Facilities	General Capital	15,000	2028	-	-	-	-	15,000	-	-	-	-	-	-
Public Facility signage	Village Hall	Facilities	General Capital	15,000	2029	-	-	-	-	-	15,000	-	-	-	-	-
Security Improvements- VH (External/Internal)	Village Hall	Facilities	General Capital	90,000	2032	-	-	-	-	-	-	-	-	90,000	-	-
Flooring Replace PWF	PWF	Facilities	General Capital	50,000	2029	-	-	-	-	-	50,000	-	-	-	-	-
HVAC A/C & Controller Replacement- VH	Village Hall	Facilities	General Capital	250,000	2026	-	-	250,000	-	-	-	-	-	-	-	-
PWF Building Lighting Upgrades	PWF	Facilities	General Capital	30,000	2028	-	-	-	-	30,000	-	-	-	-	-	-
Village Hall Emergency Power Upgrades	Village Hall	Facilities	General Capital	550,000	2030	-	-	-	-	-	-	550,000	-	-	-	-
Village Hall Exterior Lighting Upgrades	Village Hall	Facilities	General Capital	35,000	2028	-	-	-	-	35,000	-	-	-	-	-	-
Front Desk Reconstruction	Village Hall	Facilities	General Capital	50,000	2030	-	-	-	-	-	-	50,000	-	-	-	-
Site Improvements- PWF	PWF	Facilities	General Capital	250,000	2031	-	-	-	-	-	-	-	250,000	-	-	-
Site Improvements- PWF	PWF	Facilities	General Capital	250,000	2032	-	-	-	-	-	-	-	-	250,000	-	-
Village Hall Parking Lot, Sidewalk, Curb Improvements	Village Hall	Facilities	General Capital	300,000	2028	-	-	-	-	300,000	-	-	-	-	-	-
45 Londonderry Storage Building Rehab Project	45 Londonderry	Facilities	General Capital	50,000	2029	-	-	-	-	-	50,000	-	-	-	-	-
Lift station and ESR and WSR heating and ventilation	ESR/WSR	Facilities	Water Improvement	100,000	2030	-	-	-	-	-	-	100,000	-	-	-	-
office enclosure at village hall	Village Hall	Facilities	General Capital	50,000	2033	-	-	-	-	-	-	-	-	-	50,000	-
Village Hall Irrigation System Replacement	Village Hall	Facilities	General Capital	30,000	2027	-	-	-	30,000	-	-	-	-	-	-	-
Various concrete & brick wall repair - PWF	PWF	Facilities	General Capital	100,000	2028	-	-	-	-	100,000	-	-	-	-	-	-
Air condition in fleet office	PWF	Facilities	General Capital	20,000	2029	-	-	-	-	-	20,000	-	-	-	-	-
Refinish shop floor & concrete repair	PWF	Facilities	General Capital	100,000	2024	100,000	-	-	-	-	-	-	-	-	-	-
PWF Shop Floor Trench Drain Replacement	PWF	Facilities	General Capital	135,000	2024	135,000	-	-	-	-	-	-	-	-	-	-
Various VH Site Improvements - detention pond	Village Hall	Facilities	General Capital	100,000	2029	-	-	-	-	-	100,000	-	-	-	-	-
PWF/VH Facility Assessment Update	Villagewide	Facilities	General Capital	50,000	2027	-	-	-	50,000	-	-	-	-	-	-	-
VH Front Door Replacement	Village Hall	Facilities	General Capital	50,000	2034	-	-	-	-	-	-	-	-	-	-	50,000
						675,000	**-**	**385,000**	**80,000**	**530,000**	**1,345,000**	**750,000**	**290,000**	**385,000**	**70,000**	**50,000**

Equipment Fund - Capital

Item/Description	Facility/Project	Project Group	Fund	Cost	Replacement Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Equip - in car camera	Small Equipment Replacement	Equipment	Water Improvement	-		-	-	-	-	-	-	-	-	-	-	-
Livescan Electronic Fingerprint System	Police	Equipment	General Capital	15,000	2030	-	-	-	-	-	-	15,000	-	-	-	-
Server Replacement	Server Replacement	Equipment	General Capital	20,000	2026	-	-	20,000	-	-	-	-	-	-	-	-
Network Switches (4)	Network Switches (4)	Equipment	General Capital	30,000	2025	-	30,000	-	-	-	-	-	-	-	-	-
2001 Wells Cargo Enclosed Landscape Trailer	Medium Equipment Replacement	Equipment	General Capital	20,000	2029	-	-	-	-	-	20,000	-	-	-	-	-
1993 Dynaweld Flat Bed Heavy Equipment Trailer	Medium Equipment Replacement	Equipment	General Capital	20,000	2030	-	-	-	-	-	-	20,000	-	-	-	-
2003 Wells Cargo Enclosed Water Department Trailer	Medium Equipment Replacement	Equipment	General Capital	15,000	2028	-	-	-	-	15,000	-	-	-	-	-	-
2017 Hillsboro Flat Bed Tilt Trailer	Medium Equipment Replacement	Equipment	General Capital	10,000	2033	-	-	-	-	-	-	-	-	-	10,000	-
Excavator	Large Equipment Replacement	Equipment	General Capital	90,000	2032	-	-	-	-	-	-	-	-	90,000	-	-
2007 Nissan MAP1F2A25LV Forklift	Large Equipment Replacement	Equipment	General Capital	25,000	2030	-	-	-	-	-	-	25,000	-	-	-	-
2013 Toro Groundmaster 7200 Zero Turn Mower - 72" Deck	Medium Equipment Replacement	Equipment	General Capital	25,000	2027	-	-	-	25,000	-	-	-	-	-	-	-
2013 Toro Groundmaster 7200 Zero Turn Mower - 62" Deck	Medium Equipment Replacement	Equipment	General Capital	25,000	2027	-	-	-	25,000	-	-	-	-	-	-	-
2020 John Deere 1200A Infield Groomer	Medium Equipment Replacement	Equipment	General Capital	20,000	2029	-	-	-	-	-	20,000	-	-	-	-	-
2020 John Deere Gator HPX615E Utility Cart	Medium Equipment Replacement	Equipment	General Capital	28,000	2029	-	-	-	-	-	28,000	-	-	-	-	-
2020 John Deere GatorTS Utility Cart	Medium Equipment Replacement	Equipment	General Capital	15,000	2029	-	-	-	-	-	15,000	-	-	-	-	-
2016 Sewer Equipment Trailer Jet Sewer Flusher	Large Equipment Replacement	Equipment	General Capital	190,000	2032	-	-	-	-	-	-	-	-	190,000	-	-
2008 Toro Groundmaster 7210 Zero Turn Polar Trac	Large Equipment Replacement	Equipment	General Capital	50,000	2026	-	-	50,000	-	-	-	-	-	-	-	-
2005 Vermeer BC1000XL Chipper	Large Equipment Replacement	Equipment	General Capital	40,000	2026	-	-	40,000	-	-	-	-	-	-	-	-
2012 Kubota RTV1100 Utility Cart	Medium Equipment Replacement	Equipment	General Capital	35,000	2025	-	35,000	-	-	-	-	-	-	-	-	-
2013 Turfco 85460 Top Dresser	Medium Equipment Replacement	Equipment	General Capital	20,000	2032	-	-	-	-	-	-	-	-	20,000	-	-
2009 Kubota L5740 Tractor	Large Equipment Replacement	Equipment	General Capital	46,000	2028	-	-	-	-	46,000	-	-	-	-	-	-
2018 SMC 4000 Mini Message Board	Medium Equipment Replacement	Equipment	General Capital	35,000	2024	35,000	-	-	-	-	-	-	-	-	-	-
2005 Ver-Mac Signalistation Message Board	Medium Equipment Replacement	Equipment	General Capital	28,000	2026	-	-	28,000	-	-	-	-	-	-	-	-
2011 Toro Workman MDX Utility Cart	Medium Equipment Replacement	Equipment	General Capital	15,000	2030	-	-	-	-	-	-	15,000	-	-	-	-
2012 Toro Sandpro Infield Groomer	Medium Equipment Replacement	Equipment	General Capital	15,000	2030	-	-	-	-	-	-	15,000	-	-	-	-
2018 John Deere 244K Mini Loader	Large Equipment Replacement	Equipment	General Capital	85,000	2033	-	-	-	-	-	-	-	-	-	85,000	-
2015 Turfco TriWave 60 Slit Seeder	Medium Equipment Replacement	Equipment	General Capital	20,000	2031	-	-	-	-	-	-	-	20,000	-	-	-
2006 Ryan 544317 Aerator	Medium Equipment Replacement	Equipment	General Capital	15,000	2031	-	-	-	-	-	-	-	15,000	-	-	-
2017 Titan TCC08 Chipper Cap	Small Equipment Replacement	Equipment	General Capital	10,000	2032	-	-	-	-	-	-	-	-	10,000	-	-
2018 Falcon P2D1XID Asphalt Hot Box	Small Equipment Replacement	Equipment	General Capital	30,000	2031	-	-	-	-	-	-	-	30,000	-	-	-
Backhoe Bucket Scale	Small Equipment Replacement	Equipment	General Capital	10,000	2033	-	-	-	-	-	-	-	-	-	10,000	-
2010 Godwin CD150M 6" Pump	Small Equipment Replacement	Equipment	General Capital	70,000	2027	-	-	-	70,000	-	-	-	-	-	-	-
2013 Godwin CDM100M 4" Pump	Small Equipment Replacement	Equipment	General Capital	55,000	2027	-	-	-	55,000	-	-	-	-	-	-	-
2019 Bomag BW900-50 Roller	Small Equipment Replacement	Equipment	General Capital	25,000	2031	-	-	-	-	-	-	-	25,000	-	-	-
2020 Accubatch Brine Maker	Small Equipment Replacement	Equipment	General Capital	150,000	2031	-	-	-	-	-	-	-	150,000	-	-	-
2015 Wells Cargo Enclosed Emergency Response Trailer	Medium Equipment Replacement	Equipment	General Capital	25,000	2031	-	-	-	-	-	-	-	25,000	-	-	-
2016 Lely L1250 Material Spreader	Medium Equipment Replacement	Equipment	General Capital	10,000	2034	-	-	-	-	-	-	-	-	-	-	10,000
2020 Snap-On Zeus Diagnostic Scan Tool	Small Equipment Replacement	Equipment	General Capital	15,000	2029	-	-	-	-	-	15,000	-	-	-	-	-
Printer Replacement - Police Admin	Small Equipment Replacement	Equipment	General Capital	5,000	2027	-	-	-	5,000	-	-	-	-	-	-	-
Printer Replacement - PW Printer	Small Equipment Replacement	Equipment	General Capital	5,000	2027	-	-	-	5,000	-	-	-	-	-	-	-
Printer Replacement - Police Records	Small Equipment Replacement	Equipment	General Capital	10,000	2029	-	-	-	-	-	10,000	-	-	-	-	-
Printer Replacement - Large Format Plotter	Small Equipment Replacement	Equipment	General Capital	7,500	2026	-	-	7,500	-	-	-	-	-	-	-	-
Security System- VH	Facilities Improvement - VH	Equipment	General Capital	90,000	2033	-	-	-	-	-	-	-	-	-	90,000	-
Security System- PWF	Facilities Improvement - PWF	Equipment	General Capital	50,000	2033	-	-	-	-	-	-	-	-	-	50,000	-
Weather monitoring cameras	Facilities Improvement - Villagewide	Equipment	General Capital	50,000	2029	-	-	-	-	-	50,000	-	-	-	-	-
Trailer mounted generator	Trailer mounted generator	Equipment	General Capital	20,000	2030	-	-	-	-	-	-	20,000	-	-	-	-
Tow Behind Blower	New Small Equipment	Equipment	General Capital	15,000	2024	15,000	-	-	-	-	-	-	-	-	-	-
						50,000	**65,000**	**145,500**	**185,000**	**61,000**	**158,000**	**110,000**	**265,000**	**310,000**	**245,000**	**10,000**

Furniture & Fixtures – Capital

Item/Description	Facility/Project	Project Group	Fund	Cost	Replacement Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Office Furniture PWF	PWF	Furniture/Fixtures	General Capital	12,000	2027	-	-	-	12,000	-	-	-	-	-	-	-
Furniture- Outside VH Replacement	Village Hall	Furniture/Fixtures	General Capital	12,000	2033	-	-	-	-	-	-	-	-	-	12,000	-
Furniture Replacement- Village Hall	Village Hall	Furniture/Fixtures	General Capital	20,000	2028	-	-	-	-	20,000	-	-	-	-	-	-
Board Room/Community Room Chairs	PWF	Furniture/Fixtures	General Capital	20,000	2029	-	-	-	-	-	20,000	-	-	-	-	-
Furniture Replacement- PD	Village Hall	Furniture/Fixtures	General Capital	20,000	2028	-	-	-	-	20,000	-	-	-	-	-	-
Window Treatments	PWF	Furniture/Fixtures	General Capital	15,000	2026	-	-	15,000	-	-	-	-	-	-	-	-
PWF Landscape Improvements	Public Works	Furniture/Fixtures	General Capital	10,000	2030	-	-	-	-	-	-	10,000	-	-	-	-
Window Treatments	Village Hall	Furniture/Fixtures	General Capital	20,000	2029	-	-	-	-	-	20,000	-	-	-	-	-
Window Replacements	Village Hall	Furniture/Fixtures	General Capital	50,000	2031	-	-	-	-	-	-	-	50,000	-	-	-
Window Replacements	PWF	Furniture/Fixtures	General Capital	75,000	2031	-	-	-	-	-	-	-	75,000	-	-	-
Holiday Light Display for Path System	Village Hall	Furniture/Fixtures	General Capital	20,000	2030	-	-	-	-	-	-	20,000	-	-	-	-
						-	**-**	**15,000**	**12,000**	**40,000**	**40,000**	**30,000**	**125,000**	**-**	**12,000**	**-**

Storm Sewer – Capital

Item/Description	Facility/Project	Project Group	Fund	Cost	Replacement Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Infra- Storm Sewer Lining	Infrastructure - Storm Sewer	Storm Sewer	Storm Sewer Impr	20,000	2024	20,000	-	-	-	-	-	-	-	-	-	-
Infra- Storm Sewer Lining	Infrastructure - Storm Sewer	Storm Sewer	Storm Sewer Impr	20,000	2025	-	20,000	-	-	-	-	-	-	-	-	-
Infra- Storm Sewer Lining	Infrastructure - Storm Sewer	Storm Sewer	Storm Sewer Impr	20,000	2026	-	-	20,000	-	-	-	-	-	-	-	-
Infra- Storm Sewer Lining	Infrastructure - Storm Sewer	Storm Sewer	Storm Sewer Impr	20,000	2027	-	-	-	20,000	-	-	-	-	-	-	-
Infra- Storm Sewer Lining	Infrastructure - Storm Sewer	Storm Sewer	Storm Sewer Impr	20,000	2028	-	-	-	-	20,000	-	-	-	-	-	-
Infra- Storm Sewer Lining	Infrastructure - Storm Sewer	Storm Sewer	Storm Sewer Impr	20,000	2029	-	-	-	-	-	20,000	-	-	-	-	-
Infra- Storm Sewer Lining	Infrastructure - Storm Sewer	Storm Sewer	Storm Sewer Impr	20,000	2030	-	-	-	-	-	-	20,000	-	-	-	-
Infra- Storm Sewer Lining	Infrastructure - Storm Sewer	Storm Sewer	Storm Sewer Impr	20,000	2031	-	-	-	-	-	-	-	20,000	-	-	-
Infra- Storm Sewer Lining	Infrastructure - Storm Sewer	Storm Sewer	Storm Sewer Impr	20,000	2032	-	-	-	-	-	-	-	-	20,000	-	-
Infra- Storm Sewer Lining	Infrastructure - Storm Sewer	Storm Sewer	Storm Sewer Impr	20,000	2033	-	-	-	-	-	-	-	-	-	20,000	-
Infra- Storm Sewer Lining	Infrastructure - Storm Sewer	Storm Sewer	Storm Sewer Impr	20,000	2034	-	-	-	-	-	-	-	-	-	-	20,000
77 Cumberland to 90 Lincolnshire (New Repair)	Storm Sewer Improvement	Storm Sewer	Storm Sewer Impr	300,000	2029	-	-	-	-	-	300,000	-	-	-	-	-
Detention Basin Engineering Study	Detention Basin Engineering	Storm Sewer	Storm Sewer Impr	35,000	2024	35,000	-	-	-	-	-	-	-	-	-	-
Detention Basin Engineering Study	Detention Basin Engineering	Storm Sewer	Storm Sewer Impr	20,000	2025	-	20,000	-	-	-	-	-	-	-	-	-
Detention Basin Engineering Study	Detention Basin Engineering	Storm Sewer	Storm Sewer Impr	20,000	2026	-	-	20,000	-	-	-	-	-	-	-	-
Detention Basin Engineering Study	Detention Basin Engineering	Storm Sewer	Storm Sewer Impr	20,000	2027	-	-	-	20,000	-	-	-	-	-	-	-
Detention Basin Engineering Study	Detention Basin Engineering	Storm Sewer	Storm Sewer Impr	20,000	2028	-	-	-	-	20,000	-	-	-	-	-	-
Detention Basin Engineering Study	Detention Basin Engineering	Storm Sewer	Storm Sewer Impr	20,000	2029	-	-	-	-	-	20,000	-	-	-	-	-
Detention Basin Engineering Study	Detention Basin Engineering	Storm Sewer	Storm Sewer Impr	20,000	2030	-	-	-	-	-	-	20,000	-	-	-	-
Detention Basin Engineering Study	Detention Basin Engineering	Storm Sewer	Storm Sewer Impr	20,000	2031	-	-	-	-	-	-	-	20,000	-	-	-
Detention Basin Engineering Study	Detention Basin Engineering	Storm Sewer	Storm Sewer Impr	20,000	2032	-	-	-	-	-	-	-	-	20,000	-	-
Detention Basin Engineering Study	Detention Basin Engineering	Storm Sewer	Storm Sewer Impr	20,000	2033	-	-	-	-	-	-	-	-	-	20,000	-
Detention Basin Engineering Study	Detention Basin Engineering	Storm Sewer	Storm Sewer Impr	20,000	2034	-	-	-	-	-	-	-	-	-	-	20,000
Detention Basin Construction	Detention Basin Construction	Storm Sewer	Storm Sewer Impr	330,000	2024	330,000	-	-	-	-	-	-	-	-	-	-
Detention Basin Construction	Detention Basin Construction	Storm Sewer	Storm Sewer Impr	180,000	2025	-	180,000	-	-	-	-	-	-	-	-	-
Detention Basin Construction	Detention Basin Construction	Storm Sewer	Storm Sewer Impr	180,000	2026	-	-	180,000	-	-	-	-	-	-	-	-
Detention Basin Construction	Detention Basin Construction	Storm Sewer	Storm Sewer Impr	180,000	2027	-	-	-	180,000	-	-	-	-	-	-	-
Detention Basin Construction	Detention Basin Construction	Storm Sewer	Storm Sewer Impr	180,000	2028	-	-	-	-	180,000	-	-	-	-	-	-
Detention Basin Construction	Detention Basin Construction	Storm Sewer	Storm Sewer Impr	180,000	2029	-	-	-	-	-	180,000	-	-	-	-	-
Detention Basin Construction	Detention Basin Construction	Storm Sewer	Storm Sewer Impr	180,000	2030	-	-	-	-	-	-	180,000	-	-	-	-
Detention Basin Construction	Detention Basin Construction	Storm Sewer	Storm Sewer Impr	180,000	2031	-	-	-	-	-	-	-	180,000	-	-	-
Detention Basin Construction	Detention Basin Construction	Storm Sewer	Storm Sewer Impr	180,000	2032	-	-	-	-	-	-	-	-	180,000	-	-
Detention Basin Construction	Detention Basin Construction	Storm Sewer	Storm Sewer Impr	180,000	2033	-	-	-	-	-	-	-	-	-	180,000	-
Detention Basin Construction	Detention Basin Construction	Storm Sewer	Storm Sewer Impr	180,000	2034	-	-	-	-	-	-	-	-	-	-	180,000
Lincolnshire Drive South - Phase I & II	Storm Sewer Engineering	Storm Sewer	Storm Sewer Impr	150,000	2024	150,000	-	-	-	-	-	-	-	-	-	-
Lincolnshire Drive South Construction Engineering	Storm Sewer Engineering	Storm Sewer	Storm Sewer Impr	750,000	2029	-	-	-	-	-	750,000	-	-	-	-	-
Lincolnshire Drive South - Construction	Storm Sewer Construction	Storm Sewer	Storm Sewer Impr	10,900,000	2029	-	-	-	-	-	10,900,000	-	-	-	-	-
Lincolnshire Drive North - Phase I & II	Storm Sewer Engineering	Storm Sewer	Storm Sewer Impr	50,000	2024	50,000	-	-	-	-	-	-	-	-	-	-
Lincolnshire Drive North Construction Engineering	Storm Sewer Engineering	Storm Sewer	Storm Sewer Impr	500,000	2025	-	500,000	-	-	-	-	-	-	-	-	-
Lincolnshire Drive North - Construction	Storm Sewer Construction	Storm Sewer	Storm Sewer Impr	6,100,000	2025	-	6,100,000	-	-	-	-	-	-	-	-	-
Southeast Windsor Drive Construction Engineering	Storm Sewer Engineering	Storm Sewer	Storm Sewer Impr	450,000	2024	450,000	-	-	-	-	-	-	-	-	-	-
Southeast Windsor Drive Construction	Storm Sewer Construction	Storm Sewer	Storm Sewer Impr	4,150,000	2024	4,150,000	-	-	-	-	-	-	-	-	-	-
Southeast Windsor Drive Construction - SMC PEM	Storm Sewer Construction	Storm Sewer	Storm Sewer Impr	300,000	2024	300,000	-	-	-	-	-	-	-	-	-	-
Lincolnshire Creek -Coventry Lane - Phase I & II	Storm Water Engineering	Storm Sewer	Storm Sewer Impr	150,000	2030	-	-	-	-	-	-	150,000	-	-	-	-
Lincolnshire Creek -Coventry Lane Construction Engineering	Storm Water Engineering	Storm Sewer	Storm Sewer Impr	140,000	2031	-	-	-	-	-	-	-	140,000	-	-	-
Lincolnshire Creek -Coventry Lane - Construction	Storm Sewer Construction	Storm Sewer	Storm Sewer Impr	1,900,000	2031	-	-	-	-	-	-	-	1,900,000	-	-	-
Surrey Lane - Phase I & II	Storm Sewer Engineering	Storm Sewer	Storm Sewer Impr	40,000	2026	-	-	40,000	-	-	-	-	-	-	-	-
Surrey Lane Construction Engineering	Storm Sewer Engineering	Storm Sewer	Storm Sewer Impr	40,000	2027	-	-	-	40,000	-	-	-	-	-	-	-
Surrey - Construction	Storm Sewer Construction	Storm Sewer	Storm Sewer Impr	475,000	2027	-	-	-	475,000	-	-	-	-	-	-	-
Study of capacity of storm sewer capicty	Storm Sewer Study	Storm Sewer	Storm Sewer Impr	50,000	2029	-	-	-	-	-	50,000	-	-	-	-	-
						5,485,000	**6,820,000**	**260,000**	**735,000**	**220,000**	**12,220,000**	**370,000**	**2,260,000**	**220,000**	**220,000**	**220,000**

Water Improvements – Capital

Item/Description	Facility/Project	Project Group	Fund	Cost	Replacement Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Half Day Road - 2026	Prof Serv- Corrosion Survey Transmission Main 30"	Water Improvement	Water Improvement	25,000	2026	-	-	25,000	-	-	-	-	-	-	-	-
ESR & WSR - 2028	Cont Serv- Reservoir Clean & Inspect- Eastside and Westside	Water Improvement	Water Improvement	30,000	2028	-	-	-	-	30,000	-	-	-	-	-	-
Hydraulic Water Modeling (Software and Calibration) - 2025	Hydraulic Water Modeling (Software and Calibration)	Water Improvement	Water Improvement	70,000	2025	-	70,000	-	-	-	-	-	-	-	-	-
Hydraulic Water Modeling (Software and Calibration) - 2031	Hydraulic Water Modeling (Software and Calibration)	Water Improvement	Water Improvement	125,000	2031	-	-	-	-	-	-	-	125,000	-	-	-
Leak Survey	2024 Leak Survey	Water Improvement	Water Improvement	25,000	2024	25,000	-	-	-	-	-	-	-	-	-	-
Leak Survey	2027 Leak Survey	Water Improvement	Water Improvement	30,000	2027	-	-	-	30,000	-	-	-	-	-	-	-
Leak Survey	2030 Leak Survey	Water Improvement	Water Improvement	35,000	2030	-	-	-	-	-	-	35,000	-	-	-	-
Leak Survey	2033 Leak Survey	Water Improvement	Water Improvement	40,000	2033	-	-	-	-	-	-	-	-	-	40,000	-
ESR - 2032	Variable Speed Motor Drive - Replacement	Water Improvement	Water Improvement	30,000	2032	-	-	-	-	-	-	-	-	30,000	-	-
WSR - 2031	Variable Speed Motor Drive - Replacement	Water Improvement	Water Improvement	75,000	2031	-	-	-	-	-	-	-	75,000	-	-	-
Systemwide - SCADA	SCADA System Upgrade	Water Improvement	Water Improvement	250,000	2030	-	-	-	-	-	-	250,000	-	-	-	-
Dukes, Anglican, Brunswick - Watermain Improvements (Windsor Project)	Dukes, Anglican, Brunswick - Watermain Improvements (Windsor Project)	Water Improvement	Water Improvement	550,000	2024	550,000	-	-	-	-	-	-	-	-	-	-
Oxford Drive, Yorkshire Drive - LSD North Project	Oxford/Yorkshire/Wiltshire Watermain Replace Const. Eng.	Water Improvement	Water Improvement	180,000	2025	-	180,000	-	-	-	-	-	-	-	-	-
Oxford Drive, Yorkshire Drive - LSD North Project	Oxford/Yorkshire/Wiltshire Watermain Replace Construction	Water Improvement	Water Improvement	2,700,000	2025	-	2,700,000	-	-	-	-	-	-	-	-	-
45 Londonderry to Oxford Drive along LSD - LDS South Project	45 Londonderry to Oxford Drive/Marriott Connection Design and Bid	Water Improvement	Water Improvement	30,000	2024	30,000	-	-	-	-	-	-	-	-	-	-
45 Londonderry to Oxford Drive along LSD - LDS South Project	45 Londonderry to Oxford Drive/Marriott Connection Construction Eng.	Water Improvement	Water Improvement	100,000	2029	-	-	-	-	-	100,000	-	-	-	-	-
45 Londonderry to Oxford Drive along LSD - LDS South Project	45 Londonderry to Oxford Drive/Marriott Connection Construction	Water Improvement	Water Improvement	2,600,000	2029	-	-	-	-	-	2,600,000	-	-	-	-	-
Cumberland watermain upsizing 4" to 8"	Cumberland watermain upsizing 4" to 8" - Design Eng	Water Improvement	Water Improvement	140,000	2029	-	-	-	-	-	140,000	-	-	-	-	-
Cumberland watermain upsizing 4" to 8"	Cumberland watermain upsizing 4" to 8"	Water Improvement	Water Improvement	140,000	2030	-	-	-	-	-	-	140,000	-	-	-	-
Cumberland watermain upsizing 4" to 8"	Cumberland watermain upsizing 4" to 8"	Water Improvement	Water Improvement	1,400,000	2030	-	-	-	-	-	-	1,400,000	-	-	-	-
Plymouth from Lancaster to Cambridge upsizing	Plymouth from Lancaster to Cambridge upsizing	Water Improvement	Water Improvement	80,000	2031	-	-	-	-	-	-	-	80,000	-	-	-
Plymouth from Lancaster to Cambridge upsizing	Plymouth from Lancaster to Cambridge upsizing - const eng	Water Improvement	Water Improvement	100,000	2032	-	-	-	-	-	-	-	-	100,000	-	-
Plymouth from Lancaster to Cambridge upsizing	Plymouth from Lancaster to Cambridge upsizing	Water Improvement	Water Improvement	800,000	2032	-	-	-	-	-	-	-	-	800,000	-	-
Stafford to Farrington Circle	Stafford to Farrington Circle - watermain loop Design and Bid	Water Improvement	Water Improvement	50,000	2032	-	-	-	-	-	-	-	-	50,000	-	-
Stafford to Farrington Circle	Stafford to Farrington Circle - watermain loop Const Eng.	Water Improvement	Water Improvement	50,000	2032	-	-	-	-	-	-	-	-	50,000	-	-
Stafford to Farrington Circle	Stafford to Farrington Circle - watermain construction	Water Improvement	Water Improvement	500,000	2032	-	-	-	-	-	-	-	-	500,000	-	-
Overlook Point Loop	Overlook Point Loop- Design & Bid	Water Improvement	Water Improvement	90,000	2027	-	-	-	90,000	-	-	-	-	-	-	-
Overlook Point Loop	Overlook Point Loop - Construction	Water Improvement	Water Improvement	882,000	2028	-	-	-	-	882,000	-	-	-	-	-	-
Overlook Point Loop	Overlook Point Loop - Const Eng	Water Improvement	Water Improvement	80,000	2028	-	-	-	-	80,000	-	-	-	-	-	-
Olde Half Day Watermain Replacement	Olde Half Day - VH to Barclay - Design & Bid	Water Improvement	Water Improvement	100,000	2029	-	-	-	-	-	100,000	-	-	-	-	-
Olde Half Day Watermain Replacement	Olde Half Day - VH to Barclay Const Eng	Water Improvement	Water Improvement	200,000	2030	-	-	-	-	-	-	200,000	-	-	-	-
Olde Half Day Watermain Replacement	Olde Half Day - VH to Barclay Const	Water Improvement	Water Improvement	1,700,000	2030	-	-	-	-	-	-	1,700,000	-	-	-	-
Riverwoods Watermain Replacement	Riverwoods Duffy to Westwood - Design Eng	Water Improvement	Water Improvement	75,000	2025	-	75,000	-	-	-	-	-	-	-	-	-
Riverwoods Watermain Replacement	Riverwoods Duffy to Westwood - Const Eng	Water Improvement	Water Improvement	125,000	2030	-	-	-	-	-	-	125,000	-	-	-	-
Riverwoods Watermain Replacement	Riverwoods Duffy to Westwood - Const	Water Improvement	Water Improvement	1,000,000	2030	-	-	-	-	-	-	1,000,000	-	-	-	-
Prairie from Brockman to Port Clinton	Prairie Watermain loop Design & Bid	Water Improvement	Water Improvement	75,000	2031	-	-	-	-	-	-	-	75,000	-	-	-
Prairie from Brockman to Port Clinton	Prairie Watermain loop - Const Eng	Water Improvement	Water Improvement	75,000	2032	-	-	-	-	-	-	-	-	75,000	-	-
Prairie from Brockman to Port Clinton	Prairie Watermain loop - Construction	Water Improvement	Water Improvement	758,000	2032	-	-	-	-	-	-	-	-	758,000	-	-
Rte. 21 from Olde Half Day Road to Marriott Drive	Rte. 21 Watermain Replacement Design & Bid	Water Improvement	Water Improvement	100,000	2031	-	-	-	-	-	-	-	100,000	-	-	-
Rte. 21 from Olde Half Day Road to Marriott Drive	Rte. 21 Watermain Replace Const. Eng.	Water Improvement	Water Improvement	90,000	2030	-	-	-	-	-	-	90,000	-	-	-	-
Rte. 21 from Olde Half Day Road to Marriott Drive	Rte. 21 Watermain Replace Construction	Water Improvement	Water Improvement	942,000	2031	-	-	-	-	-	-	-	942,000	-	-	-
Half Day Watermain Replacement	Half Day - Riverwoods to Westminster	Water Improvement	Water Improvement	150,000	2031	-	-	-	-	-	-	-	150,000	-	-	-
Half Day Watermain Replacement	Half Day - Riverwoods to Westminster	Water Improvement	Water Improvement	150,000	2032	-	-	-	-	-	-	-	-	150,000	-	-
Half Day Watermain Replacement	Half Day - Riverwoods to Westminster	Water Improvement	Water Improvement	1,500,000	2032	-	-	-	-	-	-	-	-	1,500,000	-	-
ESR - 2032	ESR Electrical Upgrades	Water Improvement	Water Improvement	50,000	2032	-	-	-	-	-	-	-	-	50,000	-	-
WSR - 2028	WSR Electrical Upgrades	Water Improvement	Water Improvement	50,000	2028	-	-	-	-	50,000	-	-	-	-	-	-
WSR - 2032	WSR Electrical Upgrades	Water Improvement	Water Improvement	50,000	2032	-	-	-	-	-	-	-	-	50,000	-	-
ESR/WSR Pipe Header Reconfig	ESR/WSR Pipe Header Reconfig - Engineering	Water Improvement	Water Improvement	50,000	2032	-	-	-	-	-	-	-	-	50,000	-	-
ESR/WSR Pipe Header Reconfig	ESR/WSR Pipe Header Reconfig - Construction	Water Improvement	Water Improvement	100,000	2033	-	-	-	-	-	-	-	-	-	100,000	-
ESR/WSR Pipe Header Reconfig	ESR/WSR Pipe Header Reconfig - Construction Engineering	Water Improvement	Water Improvement	50,000	2033	-	-	-	-	-	-	-	-	-	50,000	-
Villagewide	AMR Replacement Project	Water Improvement	Water Improvement	320,000	2025	-	320,000	-	-	-	-	-	-	-	-	-
Villagewide	AMR Replacement Project	Water Improvement	Water Improvement	320,000	2026	-	-	320,000	-	-	-	-	-	-	-	-
Villagewide	AMR Replacement Project	Water Improvement	Water Improvement	320,000	2027	-	-	-	320,000	-	-	-	-	-	-	-
18" Transmission Main Mait.	Transmission Main Mait.	Water Improvement	Water Improvement	100,000	2025	-	100,000	-	-	-	-	-	-	-	-	-
30" Transmission Main Mait.	Transmission Main Mait.	Water Improvement	Water Improvement	100,000	2033	-	-	-	-	-	-	-	-	-	100,000	-
Schelter Rd Upsizing	Schelter Rd Upsizing	Water Improvement	Water Improvement	500,000	2025	-	500,000	-	-	-	-	-	-	-	-	-
ESR/WSR Facility Assessment	Station Facility Assessment	Water Improvement	Water Improvement	50,000	2025	-	50,000	-	-	-	-	-	-	-	-	-
Old Mill Loop	Old Mill Loop watermain construction	Water Improvement	Water Improvement	500,000	2034	-	-	-	-	-	-	-	-	-	-	500,000
Old Mill Loop	Old Mill Loop watermain design eng.	Water Improvement	Water Improvement	100,000	2033	-	-	-	-	-	-	-	-	-	100,000	-
Old Mill Loop	Old Mill Loop watermain const eng.	Water Improvement	Water Improvement	100,000	2034	-	-	-	-	-	-	-	-	-	-	100,000
Portshire (Grenadier - Brunswick)	Portshire (Grenadier - Brunswick) Construction	Water Improvement	Water Improvement	1,000,000	2034	-	-	-	-	-	-	-	-	-	-	1,000,000
Portshire (Grenadier - Brunswick)	Portshire (Grenadier - Brunswick) Design Eng	Water Improvement	Water Improvement	100,000	2033	-	-	-	-	-	-	-	-	-	100,000	-
Portshire (Grenadier - Brunswick)	Portshire (Grenadier - Brunswick) Construction Eng	Water Improvement	Water Improvement	100,000	2034	-	-	-	-	-	-	-	-	-	-	100,000
						605,000	**3,995,000**	**345,000**	**440,000**	**1,042,000**	**2,940,000**	**4,940,000**	**1,547,000**	**4,163,000**	**490,000**	**1,700,000**

Sanitary Improvements – Capital

Item/Description	Facility/Project	Project Group	Fund	Cost	Replacement Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Sanitary Sewer Misc.	2024 Sanitary Sewer Infrastructure Miscellaneous Repairs	Sanitary Sewer	Water Improvement	100,000	2024	100,000	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Misc.	2025 Sanitary Sewer Infrastructure Miscellaneous Repairs	Sanitary Sewer	Water Improvement	500,000	2025	-	500,000	-	-	-	-	-	-	-	-	-
Sanitary Sewer Misc.	2026 Sanitary Sewer Infrastructure Miscellaneous Repairs	Sanitary Sewer	Water Improvement	100,000	2026	-	-	100,000	-	-	-	-	-	-	-	-
Sanitary Sewer Misc.	2027 Sanitary Sewer Infrastructure Miscellaneous Repairs	Sanitary Sewer	Water Improvement	100,000	2027	-	-	-	100,000	-	-	-	-	-	-	-
Sanitary Sewer Misc.	2028 Sanitary Sewer Infrastructure Miscellaneous Repairs	Sanitary Sewer	Water Improvement	100,000	2028	-	-	-	-	100,000	-	-	-	-	-	-
Sanitary Sewer Misc.	2029 Sanitary Sewer Infrastructure Miscellaneous Repairs	Sanitary Sewer	Water Improvement	100,000	2029	-	-	-	-	-	100,000	-	-	-	-	-
Sanitary Sewer Misc.	2030 Sanitary Sewer Infrastructure Miscellaneous Repairs	Sanitary Sewer	Water Improvement	500,000	2030	-	-	-	-	-	-	500,000	-	-	-	-
Sanitary Sewer Misc.	2031 Sanitary Sewer Infrastructure Miscellaneous Repairs	Sanitary Sewer	Water Improvement	100,000	2031	-	-	-	-	-	-	-	100,000	-	-	-
Sanitary Sewer Misc.	2032 Sanitary Sewer Infrastructure Miscellaneous Repairs	Sanitary Sewer	Water Improvement	100,000	2032	-	-	-	-	-	-	-	-	100,000	-	-
Sanitary Sewer Misc.	2033 Sanitary Sewer Infrastructure Miscellaneous Repairs	Sanitary Sewer	Water Improvement	100,000	2033	-	-	-	-	-	-	-	-	-	100,000	-
Sanitary Sewer Misc.	2034 Sanitary Sewer Infrastructure Miscellaneous Repairs	Sanitary Sewer	Water Improvement	500,000	2034	-	-	-	-	-	-	-	-	-	-	500,000
Sanitary Sewer Misc. Eng.	2024 Sanitary Sewer Rehab Engineering	Sanitary Sewer	Water Improvement	131,250	2024	131,250	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Misc. Eng.	2025 Sanitary Sewer Rehab Engineering	Sanitary Sewer	Water Improvement	137,813	2025	-	137,813	-	-	-	-	-	-	-	-	-
Sanitary Sewer Misc. Eng.	2026 Sanitary Sewer Rehab Engineering	Sanitary Sewer	Water Improvement	144,703	2026	-	-	144,703	-	-	-	-	-	-	-	-
Sanitary Sewer Misc. Eng.	2027 Sanitary Sewer Rehab Engineering	Sanitary Sewer	Water Improvement	250,000	2027	-	-	-	250,000	-	-	-	-	-	-	-
Sanitary Sewer Misc. Eng.	2028 Sanitary Sewer Rehab Engineering	Sanitary Sewer	Water Improvement	159,535	2028	-	-	-	-	159,535	-	-	-	-	-	-
Sanitary Sewer Misc. Eng.	2029 Sanitary Sewer Rehab Engineering	Sanitary Sewer	Water Improvement	167,512	2029	-	-	-	-	-	167,512	-	-	-	-	-
Sanitary Sewer Misc. Eng.	2030 Sanitary Sewer Rehab Engineering	Sanitary Sewer	Water Improvement	175,888	2030	-	-	-	-	-	-	175,888	-	-	-	-
Sanitary Sewer Misc. Eng.	2031 Sanitary Sewer Rehab Engineering	Sanitary Sewer	Water Improvement	184,682	2031	-	-	-	-	-	-	-	184,682	-	-	-
Sanitary Sewer Misc. Eng.	2032 Sanitary Sewer Rehab Engineering	Sanitary Sewer	Water Improvement	193,916	2032	-	-	-	-	-	-	-	-	193,916	-	-
Sanitary Sewer Misc. Eng.	2033 Sanitary Sewer Rehab Engineering	Sanitary Sewer	Water Improvement	203,612	2033	-	-	-	-	-	-	-	-	-	203,612	-
Sanitary Sewer Misc. Eng.	2034 Sanitary Sewer Rehab Engineering	Sanitary Sewer	Water Improvement	213,793	2034	-	-	-	-	-	-	-	-	-	-	213,793
Sanitary Lining	2024 Sanitary Sewer Lining Repairs	Sanitary Sewer	Water Improvement	300,000	2024	300,000	-	-	-	-	-	-	-	-	-	-
Sanitary Lining	2025 Sanitary Sewer Lining Repairs	Sanitary Sewer	Water Improvement	133,706	2025	-	133,706	-	-	-	-	-	-	-	-	-
Sanitary Lining	2026 Sanitary Sewer Lining Repairs	Sanitary Sewer	Water Improvement	140,391	2026	-	-	140,391	-	-	-	-	-	-	-	-
Sanitary Lining	2027 Sanitary Sewer Lining Repairs	Sanitary Sewer	Water Improvement	147,411	2027	-	-	-	147,411	-	-	-	-	-	-	-
Sanitary Lining	2028 Sanitary Sewer Lining Repairs	Sanitary Sewer	Water Improvement	154,781	2028	-	-	-	-	154,781	-	-	-	-	-	-
Sanitary Lining	2029 Sanitary Sewer Lining Repairs	Sanitary Sewer	Water Improvement	162,520	2029	-	-	-	-	-	162,520	-	-	-	-	-
Sanitary Lining	2030 Sanitary Sewer Lining Repairs	Sanitary Sewer	Water Improvement	170,646	2030	-	-	-	-	-	-	170,646	-	-	-	-
Sanitary Lining	2031 Sanitary Sewer Lining Repairs	Sanitary Sewer	Water Improvement	170,646	2031	-	-	-	-	-	-	-	170,646	-	-	-
Sanitary Lining	2032 Sanitary Sewer Lining Repairs	Sanitary Sewer	Water Improvement	179,178	2032	-	-	-	-	-	-	-	-	179,178	-	-
Sanitary Lining	2033 Sanitary Sewer Lining Repairs	Sanitary Sewer	Water Improvement	188,137	2033	-	-	-	-	-	-	-	-	-	188,137	-
Sanitary Lining	2034 Sanitary Sewer Lining Repairs	Sanitary Sewer	Water Improvement	197,544	2034	-	-	-	-	-	-	-	-	-	-	197,544
Milwaukee Avenue	Sanitary Sewer Modifications - Milwaukee Ave. - Construction Engineering	Sanitary Sewer	Water Improvement	50,000	2030	-	-	-	-	-	-	50,000	-	-	-	-
Milwaukee Avenue	Sanitary Sewer Modifications - Milwaukee Ave. - Construction	Sanitary Sewer	Water Improvement	242,000	2030	-	-	-	-	-	-	242,000	-	-	-	-
Milwaukee Avenue	Sanitary Sewer Modifications - Milwaukee Ave.	Sanitary Sewer	Water Improvement	50,000	2029	-	-	-	-	-	50,000	-	-	-	-	-
Old Mill C. Station	Old Mill C. Station - Lift Station Rehabilitation - Const.	Sanitary Sewer	Water Improvement	450,000	2024	450,000	-	-	-	-	-	-	-	-	-	-
Old Mill C. Station	Old Mill C. Station - Lift Station Rehabilitation - Const. Eng.	Sanitary Sewer	Water Improvement	60,000	2024	60,000	-	-	-	-	-	-	-	-	-	-
Old Mill W. Station	Lift Station Rehabilitation - Design	Sanitary Sewer	Water Improvement	50,000	2036	-	-	-	-	-	-	-	-	-	-	-
Old Mill W. Station	Lift Station Rehabilitation - Const.	Sanitary Sewer	Water Improvement	450,000	2037	-	-	-	-	-	-	-	-	-	-	-
Old Mill W. Station	Lift Station Rehabilitation - Const Eng.	Sanitary Sewer	Water Improvement	50,000	2037	-	-	-	-	-	-	-	-	-	-	-
Northampton Station	Lift Station Rehabilitation - Design	Sanitary Sewer	Water Improvement	50,000	2024	50,000	-	-	-	-	-	-	-	-	-	-
Northampton Station	Lift Station Rehabilitation - Const.	Sanitary Sewer	Water Improvement	450,000	2025	-	450,000	-	-	-	-	-	-	-	-	-
Northampton Station	Lift Station Rehabilitation - Const Eng.	Sanitary Sewer	Water Improvement	50,000	2025	-	50,000	-	-	-	-	-	-	-	-	-
Indian Creek Station	Lift Station Rehabilitation - Design	Sanitary Sewer	Water Improvement	50,000	2026	-	-	50,000	-	-	-	-	-	-	-	-
Indian Creek Station	Lift Station Rehabilitation - Const.	Sanitary Sewer	Water Improvement	500,000	2027	-	-	-	500,000	-	-	-	-	-	-	-
Indian Creek Station	Lift Station Rehabilitation - Const Eng.	Sanitary Sewer	Water Improvement	50,000	2027	-	-	-	50,000	-	-	-	-	-	-	-
Londonderry Station	Lift Station Rehabilitation - Design	Sanitary Sewer	Water Improvement	50,000	2028	-	-	-	-	50,000	-	-	-	-	-	-
Londonderry Station	Lift Station Rehabilitation - Const.	Sanitary Sewer	Water Improvement	750,000	2029	-	-	-	-	-	750,000	-	-	-	-	-
Londonderry Station	Lift Station Rehabilitation - Const Eng.	Sanitary Sewer	Water Improvement	75,000	2029	-	-	-	-	-	75,000	-	-	-	-	-
Birch Lake Station	Lift Station Rehabilitation - Design	Sanitary Sewer	Water Improvement	50,000	2030	-	-	-	-	-	-	50,000	-	-	-	-
Birch Lake Station	Lift Station Rehabilitation - Const.	Sanitary Sewer	Water Improvement	450,000	2031	-	-	-	-	-	-	-	450,000	-	-	-
Birch Lake Station	Lift Station Rehabilitation - Const Eng.	Sanitary Sewer	Water Improvement	50,000	2031	-	-	-	-	-	-	-	50,000	-	-	-
Estates (Westwood) Station	Lift Station Rehabilitation - Design	Sanitary Sewer	Water Improvement	50,000	2032	-	-	-	-	-	-	-	-	50,000	-	-
Estates (Westwood) Station	Lift Station Rehabilitation - Const.	Sanitary Sewer	Water Improvement	450,000	2033	-	-	-	-	-	-	-	-	-	450,000	-
Estates (Westwood) Station	Lift Station Rehabilitation - Const Eng.	Sanitary Sewer	Water Improvement	50,000	2033	-	-	-	-	-	-	-	-	-	50,000	-
Brookwood Station	Lift Station Rehabilitation - Design	Sanitary Sewer	Water Improvement	50,000	2034	-	-	-	-	-	-	-	-	-	-	50,000
Brookwood Station	Lift Station Rehabilitation - Const.	Sanitary Sewer	Water Improvement	450,000	2035	-	-	-	-	-	-	-	-	-	-	-
Brookwood Station	Lift Station Rehabilitation - Const Eng.	Sanitary Sewer	Water Improvement	50,000	2035	-	-	-	-	-	-	-	-	-	-	-
Systemwide - Forcemain	Televising Forcemain	Sanitary Sewer	Water Improvement	120,000	2031	-	-	-	-	-	-	-	120,000	-	-	-
Interceptor Mait	Interceptor Rehabilitation	Sanitary Sewer	Water Improvement	750,000	2032	-	-	-	-	-	-	-	-	750,000	-	-
Interceptor Mait	Interceptor Lining - 2024	Sanitary Sewer	Water Improvement	120,000	2024	120,000	-	-	-	-	-	-	-	-	-	-
Interceptor Mait	Interceptor Lining - 2026	Sanitary Sewer	Water Improvement	120,000	2026	-	-	120,000	-	-	-	-	-	-	-	-
Interceptor Mait	Interceptor Lining - 2028	Sanitary Sewer	Water Improvement	120,000	2028	-	-	-	-	120,000	-	-	-	-	-	-
Interceptor Mait	Interceptor Lining - 2030	Sanitary Sewer	Water Improvement	120,000	2030	-	-	-	-	-	-	120,000	-	-	-	-
Interceptor Mait	Interceptor Lining - 2032	Sanitary Sewer	Water Improvement	120,000	2032	-	-	-	-	-	-	-	-	120,000	-	-
Interceptor Mait	Interceptor Lining - 2034	Sanitary Sewer	Water Improvement	120,000	2034	-	-	-	-	-	-	-	-	-	-	120,000
						1,211,250	**1,271,519**	**555,094**	**1,047,411**	**584,316**	**1,305,032**	**1,308,534**	**1,075,328**	**1,393,094**	**991,749**	**1,081,336**

Roadway Improvements – Capital

Item/Description	Facility/Project	Project Group	Fund	Cost	Replacement Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Hamilton Ct, Brookwood Ln, Olde Half Day	Road Resurfacing Project	Roadways	General Capital	600,000	2024	600,000	-	-	-	-	-	-	-	-	-	-
Hamilton Ct, Brookwood Ln, Olde Half Day	Road Resurfacing Project - Engineering PH II & III	Roadways	General Capital	110,000	2024	110,000	-	-	-	-	-	-	-	-	-	-
Hamilton Ct, Brookwood Ln, Olde Half Day	Road Resurfacing Project	Roadways	MFT	580,000	2025	-	580,000	-	-	-	-	-	-	-	-	-
Hamilton Ct, Brookwood Ln, Olde Half Day	Road Resurfacing Project - Engineering PH II & III	Roadways	General Capital	105,000	2025	-	105,000	-	-	-	-	-	-	-	-	-
TBD	Road Resurfacing Project	Roadways	General Capital	1,317,500	2026	-	-	1,317,500	-	-	-	-	-	-	-	-
TBD	Road Resurfacing Project - Engineering PH II & III	Roadways	General Capital	233,000	2026	-	-	233,000	-	-	-	-	-	-	-	-
TBD	Road Resurfacing Project	Roadways	General Capital	1,500,000	2027	-	-	-	1,500,000	-	-	-	-	-	-	-
TBD	Road Resurfacing Project - Engineering PH II & III	Roadways	General Capital	265,000	2027	-	-	-	265,000	-	-	-	-	-	-	-
TBD	Road Resurfacing Project	Roadways	General Capital	1,281,000	2028	-	-	-	-	1,281,000	-	-	-	-	-	-
TBD	Road Resurfacing Project - Engineering PH II & III	Roadways	General Capital	226,000	2028	-	-	-	-	226,000	-	-	-	-	-	-
TBD	Road Resurfacing Project	Roadways	General Capital	1,300,000	2029	-	-	-	-	-	1,300,000	-	-	-	-	-
TBD	Road Resurfacing Project - Engineering PH II & III	Roadways	General Capital	250,000	2029	-	-	-	-	-	250,000	-	-	-	-	-
TBD	Road Resurfacing Project	Roadways	General Capital	1,300,000	2030	-	-	-	-	-	-	1,300,000	-	-	-	-
TBD	Road Resurfacing Project - Engineering PH II & III	Roadways	General Capital	250,000	2030	-	-	-	-	-	-	250,000	-	-	-	-
TBD	Road Resurfacing Project	Roadways	General Capital	1,300,000	2031	-	-	-	-	-	-	-	1,300,000	-	-	-
TBD	Road Resurfacing Project - Engineering PH II & III	Roadways	General Capital	250,000	2031	-	-	-	-	-	-	-	250,000	-	-	-
TBD	Road Resurfacing Project	Roadways	General Capital	1,300,000	2032	-	-	-	-	-	-	-	-	1,300,000	-	-
TBD	Road Resurfacing Project - Engineering PH II & III	Roadways	General Capital	250,000	2032	-	-	-	-	-	-	-	-	250,000	-	-
TBD	Road Resurfacing Project	Roadways	General Capital	130,000	2033	-	-	-	-	-	-	-	-	-	130,000	-
TBD	Road Resurfacing Project - Engineering PH II & III	Roadways	General Capital	250,000	2033	-	-	-	-	-	-	-	-	-	250,000	-
LED Streetlight Upgrades - Residential Corridor	LED Streetlight Upgrades (2 of 3) - Residential Corridor	Roadways	General Capital	100,000	2026	-	-	100,000	-	-	-	-	-	-	-	-
LED Streetlight Upgrades - Residential Corridor	LED Streetlight Upgrades (3 of 3) - Residential	Roadways	General Capital	100,000	2027	-	-	-	100,000	-	-	-	-	-	-	-
Decorative Street Lighting (Part of Milwaukee Reconstruction)	Decorative Street Lighting (Part of Milwaukee Reconstruction)	Roadways	General Capital	201,250	2029	-	-	-	-	-	201,250	-	-	-	-	-
Street Sign/Post Replacement	Street Sign/Post Replacement	Roadways	General Capital	7,500	2024	7,500	-	-	-	-	-	-	-	-	-	-
Street Sign/Post Replacement	Street Sign/Post Replacement	Roadways	General Capital	7,500	2025	-	7,500	-	-	-	-	-	-	-	-	-
Street Sign/Post Replacement	Street Sign/Post Replacement	Roadways	General Capital	7,500	2026	-	-	7,500	-	-	-	-	-	-	-	-
Street Sign/Post Replacement	Street Sign/Post Replacement	Roadways	General Capital	7,500	2027	-	-	-	7,500	-	-	-	-	-	-	-
Street Sign/Post Replacement	Street Sign/Post Replacement	Roadways	General Capital	7,500	2028	-	-	-	-	7,500	-	-	-	-	-	-
Street Sign/Post Replacement	Street Sign/Post Replacement	Roadways	General Capital	7,500	2029	-	-	-	-	-	7,500	-	-	-	-	-
Street Sign/Post Replacement	Street Sign/Post Replacement	Roadways	General Capital	7,500	2030	-	-	-	-	-	-	7,500	-	-	-	-
Street Sign/Post Replacement	Street Sign/Post Replacement	Roadways	General Capital	7,500	2031	-	-	-	-	-	-	-	7,500	-	-	-
Street Sign/Post Replacement	Street Sign/Post Replacement	Roadways	General Capital	7,500	2032	-	-	-	-	-	-	-	-	7,500	-	-
Street Sign/Post Replacement	Street Sign/Post Replacement	Roadways	General Capital	7,500	2033	-	-	-	-	-	-	-	-	-	7,500	-
Street Sign/Post Replacement	Street Sign/Post Replacement	Roadways	General Capital	7,500	2034	-	-	-	-	-	-	-	-	-	-	7,500
						717,500	**692,500**	**1,658,000**	**1,872,500**	**1,514,500**	**1,758,750**	**1,557,500**	**1,557,500**	**1,557,500**	**387,500**	**7,500**

Vehicles - Capital

Item/Description	Facility/Project	Project Group	Fund	Cost	Replacement Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
2013 Ford Explorer - 63	CED Inspection Vehicle	Vehicles	General Capital	50,000	2034	-	-	-	-	-	-	-	-	-	-	50,000
2015 Ford Police Interceptor Utility - 1591	Unmarked Administrative Squad	Vehicles	General Capital	63,600	2024	63,600	-	-	-	-	-	-	-	-	-	-
2015 Ford Police Interceptor Utility - 1591	Unmarked Administrative Squad	Vehicles	General Capital	63,600	2030	-	-	-	-	-	-	63,600	-	-	-	-
2014 Ford Police Interceptor Utility - 109	Marked Patrol Squad Car - SRO	Vehicles	General Capital	63,600	2030	-	-	-	-	-	-	63,600	-	-	-	-
2013 Ford Police Interceptor Utility - 1341	Unmarked Investigator Squad	Vehicles	General Capital	63,600	2024	63,600	-	-	-	-	-	-	-	-	-	-
2013 Ford Police Interceptor Utility - 1341	Unmarked Investigator Squad	Vehicles	General Capital	63,600	2029	-	-	-	-	-	63,600	-	-	-	-	-
2016 Chevrolet Tahoe - 1621	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2025	-	63,600	-	-	-	-	-	-	-	-	-
2016 Chevrolet Tahoe - 1621	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2031	-	-	-	-	-	-	-	63,600	-	-	-
2017 Ford Police Interceptor Utility - 1701	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2029	-	-	-	-	-	63,600	-	-	-	-	-
2018 Ford Police Interceptor Utility - 1802	Marked Patrol Squad Car - SRO	Vehicles	General Capital	63,600	2029	-	-	-	-	-	63,600	-	-	-	-	-
2018 Ford Police Interceptor Utility - 1803	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2024	63,600	-	-	-	-	-	-	-	-	-	-
2018 Ford Police Interceptor Utility - 1803	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2030	-	-	-	-	-	-	63,600	-	-	-	-
2018 Ford F-150 - 1851	Marked Patrol Squad Car - CSO	Vehicles	General Capital	63,600	2025	-	63,600	-	-	-	-	-	-	-	-	-
2018 Ford F-150 - 1851	Marked Patrol Squad Car - CSO	Vehicles	General Capital	63,600	2031	-	-	-	-	-	-	-	63,600	-	-	-
2021 Ford Police Interceptor Utility - 2101	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2026	-	-	63,600	-	-	-	-	-	-	-	-
2021 Ford Police Interceptor Utility - 2101	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2032	-	-	-	-	-	-	-	-	63,600	-	-
2021 Ford Police Interceptor Utility - 2102	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2026	-	-	63,600	-	-	-	-	-	-	-	-
2021 Ford Police Interceptor Utility - 2102	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2032	-	-	-	-	-	-	-	-	63,600	-	-
2021 Ford Police Interceptor Utility - 2103	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2026	-	-	63,600	-	-	-	-	-	-	-	-
2021 Ford Police Interceptor Utility - 2103	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2032	-	-	-	-	-	-	-	-	63,600	-	-
2021 Ford Police Interceptor Utility - 2104	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2027	-	-	-	63,600	-	-	-	-	-	-	-
2021 Ford Police Interceptor Utility - 2104	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2033	-	-	-	-	-	-	-	-	-	63,600	-
2021 Ford Police Interceptor Utility - 2105	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2027	-	-	-	63,600	-	-	-	-	-	-	-
2021 Ford Police Interceptor Utility - 2105	Marked Patrol Squad Car	Vehicles	General Capital	63,600	2033	-	-	-	-	-	-	-	-	-	63,600	-
2021 Ford Police Interceptor Utility - 2191	Unmarked Chief Take Home Squad	Vehicles	General Capital	63,600	2027	-	-	-	63,600	-	-	-	-	-	-	-
2021 Ford Police Interceptor Utility - 2191	Unmarked Chief Take Home Squad	Vehicles	General Capital	63,600	2033	-	-	-	-	-	-	-	-	-	63,600	-
2016 Ford F550 - 236 - Crane Truck Upfit	Utility Body Truck	Vehicles	Water Improvement	80,000	2024	80,000	-	-	-	-	-	-	-	-	-	-
2017 Ford F550 - 237	Utility Body Truck	Vehicles	Water Improvement	85,000	2033	-	-	-	-	-	-	-	-	-	85,000	-
2016 Ford F350 - 241	Utility Body Truck	Vehicles	Water Improvement	85,000	2027	-	-	-	85,000	-	-	-	-	-	-	-
2008 GMC Sierra K3500 HD - 242	Utility Body Truck	Vehicles	Water Improvement	85,000	2025	-	85,000	-	-	-	-	-	-	-	-	-
2001 International 4700 LP - 251	Large Dump Truck	Vehicles	Water Improvement	150,000	2027	-	-	-	150,000	-	-	-	-	-	-	-
2005 GMC Sierra K3500 - 230	Flat Bed Truck	Vehicles	General Capital	95,000	2024	95,000	-	-	-	-	-	-	-	-	-	-
2014 Ford F-350 - 231	Utility Body Truck	Vehicles	General Capital	85,000	2026	-	-	85,000	-	-	-	-	-	-	-	-
2009 Ford F350 - 232	Small Dump Truck	Vehicles	General Capital	125,000	2031	-	-	-	-	-	-	-	125,000	-	-	-
2017 Ford F-350 - 240	Pickup Truck	Vehicles	General Capital	65,000	2029	-	-	-	-	-	65,000	-	-	-	-	-
2016 Ford F-350 - 243	Utility Body Truck	Vehicles	General Capital	90,000	2033	-	-	-	-	-	-	-	-	-	90,000	-
2019 Ford F-350 - 244	Pickup Truck	Vehicles	General Capital	65,000	2030	-	-	-	-	-	-	65,000	-	-	-	-
2015 Ford F-550 - 245	Small Dump Truck	Vehicles	General Capital	115,000	2027	-	-	-	115,000	-	-	-	-	-	-	-
2012 Ford F-550 - 246 - Dump Body Replacement	Small Dump Truck	Vehicles	General Capital	30,000	2024	30,000	-	-	-	-	-	-	-	-	-	-
2012 Ford F-550 - 246	Small Dump Truck	Vehicles	General Capital	115,000	2032	-	-	-	-	-	-	-	-	115,000	-	-
2013 Ford F-350 - 247	Pickup Truck	Vehicles	General Capital	65,000	2027	-	-	-	65,000	-	-	-	-	-	-	-
2016 Ford F-550 - 249	Small Dump Truck	Vehicles	General Capital	115,000	2030	-	-	-	-	-	-	115,000	-	-	-	-
2010 International 7400 WorkStar - 252	Large Dump Truck	Vehicles	General Capital	250,000	2024	250,000	-	-	-	-	-	-	-	-	-	-
Single Axle Dump Truck - 253	NEW Large Dump Truck	Vehicles	General Capital	200,000	2033	-	-	-	-	-	-	-	-	-	200,000	-
2000 Ford F-550 - 730	Bucket Truck	Vehicles	General Capital	200,000	2029	-	-	-	-	-	200,000	-	-	-	-	-
2024 F-550 - 230	Flat Bed Truck	Vehicles	General Capital	120,000	2034	-	-	-	-	-	-	-	-	-	-	120,000
						645,800	**212,200**	**275,800**	**605,800**	**-**	**455,800**	**370,800**	**252,200**	**305,800**	**565,800**	**170,000**

Parks & Paths – Capital

Item/Description	Facility/Project	Project Group	Fund	Cost	Replacement Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Tree Bank	Various Tree Removals Villagewide	Parks/Paths	General Capital	50,000	2024	50,000	-	-	-	-	-	-	-	-	-	-
Tree Bank	Various Tree Removals Villagewide	Parks/Paths	General Capital	50,000	2025	-	50,000	-	-	-	-	-	-	-	-	-
Tree Bank	Various Tree Removals Villagewide	Parks/Paths	General Capital	50,000	2026	-	-	50,000	-	-	-	-	-	-	-	-
Tree Bank	Various Tree Removals Villagewide	Parks/Paths	General Capital	50,000	2027	-	-	-	50,000	-	-	-	-	-	-	-
Tree Bank	Various Tree Removals Villagewide	Parks/Paths	General Capital	50,000	2028	-	-	-	-	50,000	-	-	-	-	-	-
Tree Bank	Various Tree Removals Villagewide	Parks/Paths	General Capital	50,000	2029	-	-	-	-	-	50,000	-	-	-	-	-
Tree Bank	Various Tree Removals Villagewide	Parks/Paths	General Capital	50,000	2030	-	-	-	-	-	-	50,000	-	-	-	-
Tree Bank	Various Tree Removals Villagewide	Parks/Paths	General Capital	50,000	2031	-	-	-	-	-	-	-	50,000	-	-	-
Tree Bank	Various Tree Removals Villagewide	Parks/Paths	General Capital	50,000	2032	-	-	-	-	-	-	-	-	50,000	-	-
Tree Bank	Various Tree Removals Villagewide	Parks/Paths	General Capital	50,000	2033	-	-	-	-	-	-	-	-	-	50,000	-
Tree Bank	Various Tree Removals Villagewide	Parks/Paths	General Capital	50,000	2034	-	-	-	-	-	-	-	-	-	-	50,000
Pedestrian Bridge Inspections	Various Parks Villagewide	Parks/Paths	General Capital	10,000	2024	10,000	-	-	-	-	-	-	-	-	-	-
Pedestrian Bridge Inspections	Various Parks Villagewide	Parks/Paths	General Capital	10,000	2025	-	10,000	-	-	-	-	-	-	-	-	-
Pedestrian Bridge Inspections	Various Parks Villagewide	Parks/Paths	General Capital	10,000	2026	-	-	10,000	-	-	-	-	-	-	-	-
Pedestrian Bridge Inspections	Various Parks Villagewide	Parks/Paths	General Capital	10,000	2027	-	-	-	10,000	-	-	-	-	-	-	-
Pedestrian Bridge Inspections	Various Parks Villagewide	Parks/Paths	General Capital	10,000	2028	-	-	-	-	10,000	-	-	-	-	-	-
Pedestrian Bridge Inspections	Various Parks Villagewide	Parks/Paths	General Capital	10,000	2029	-	-	-	-	-	10,000	-	-	-	-	-
Pedestrian Bridge Inspections	Various Parks Villagewide	Parks/Paths	General Capital	10,000	2030	-	-	-	-	-	-	10,000	-	-	-	-
Pedestrian Bridge Inspections	Various Parks Villagewide	Parks/Paths	General Capital	10,000	2031	-	-	-	-	-	-	-	10,000	-	-	-
Pedestrian Bridge Inspections	Various Parks Villagewide	Parks/Paths	General Capital	10,000	2032	-	-	-	-	-	-	-	-	10,000	-	-
Pedestrian Bridge Inspections	Various Parks Villagewide	Parks/Paths	General Capital	10,000	2033	-	-	-	-	-	-	-	-	-	10,000	-
Pedestrian Bridge Inspections	Various Parks Villagewide	Parks/Paths	General Capital	10,000	2034	-	-	-	-	-	-	-	-	-	-	10,000
Balzer Tennis Court Resurface	Park Amenity Improvement	Parks/Paths	General Capital	50,000	2030	-	-	-	-	-	-	50,000	-	-	-	-
Riverwoods Road Path Enhancements	Park Amenity Improvement	Parks/Paths	General Capital	100,000	2028	-	-	-	-	100,000	-	-	-	-	-	-
Milwaukee Ave Path Construction	Park Amenity Improvement	Parks/Paths	General Capital	450,000	2031	-	-	-	-	-	-	-	450,000	-	-	-
Milwaukee Ave Path Construction Eng.	Park Amenity Improvement	Parks/Paths	General Capital	50,000	2030	-	-	-	-	-	-	50,000	-	-	-	-
Milwaukee Ave Path Construction - Design Eng	Park Amenity Improvement	Parks/Paths	General Capital	75,000	2030	-	-	-	-	-	-	75,000	-	-	-	-
Balzer Basketball Court Colorcoat	Park Amenity Improvement	Parks/Paths	General Capital	7,000	2026	-	-	7,000	-	-	-	-	-	-	-	-
Balzer Park Lacrosse Ball Wall	Park Amenity Improvement	Parks/Paths	General Capital	15,000	2034	-	-	-	-	-	-	-	-	-	-	15,000
Bicentennial Playground Upgrades (2005 Install)	Park Site Improvement	Parks/Paths	General Capital	55,000	2031	-	-	-	-	-	-	-	55,000	-	-	-
North Park - Baseball Foul Ball Netting	Park Amenity Improvement	Parks/Paths	General Capital	20,000	2031	-	-	-	-	-	-	-	20,000	-	-	-
North Park Athletic Court Color coat	Park Amenity Improvement	Parks/Paths	General Capital	20,000	2033	-	-	-	-	-	-	-	-	-	20,000	-
North Park Athletic Court Resurfacing	Infrastructure Improvement	Parks/Paths	General Capital	65,000	2031	-	-	-	-	-	-	-	65,000	-	-	-
North Park - Garbage can replacement	Park Amenity Improvement	Parks/Paths	General Capital	15,000	2024	15,000	-	-	-	-	-	-	-	-	-	-
North Park Playground Upgrades	Park Site Improvement	Parks/Paths	General Capital	150,000	2027	-	-	-	150,000	-	-	-	-	-	-	-
Spring Lake Playground Upgrades	Park Site Improvement	Parks/Paths	General Capital	80,000	2029	-	-	-	-	-	80,000	-	-	-	-	-
Spring Lake Park Garbage Can Replacement	Park Amenity Improvement	Parks/Paths	General Capital	15,000	2024	15,000	-	-	-	-	-	-	-	-	-	-
Whytegate Basketball Court Resurface	Park Amenity Improvement	Parks/Paths	General Capital	10,000	2034	-	-	-	-	-	-	-	-	-	-	10,000
Whytegate Tennis Court color coat	Park Amenity Improvement	Parks/Paths	General Capital	15,000	2030	-	-	-	-	-	-	15,000	-	-	-	-
Whytegate Park Playground, Workout Upgrades (2003 Install)	Park Site Improvement	Parks/Paths	General Capital	275,000	2025	-	275,000	-	-	-	-	-	-	-	-	-
Roof Replacement- North Park	Park Site Improvement	Parks/Paths	General Capital	200,000	2026	-	-	200,000	-	-	-	-	-	-	-	-
Spring Lake Park HVAC Upgrades (Replace Heater, Add A/C)	Park Site Improvement	Parks/Paths	General Capital	15,000	2030	-	-	-	-	-	-	15,000	-	-	-	-
Cont Srv- Painting Exterior Spring Lake	Park Site Improvement	Parks/Paths	General Capital	15,000	2031	-	-	-	-	-	-	-	15,000	-	-	-
North Park Granite Path Resurfacing	Park Site Improvement	Parks/Paths	General Capital	60,000	2031	-	-	-	-	-	-	-	60,000	-	-	-
Natural Area Boardwalk Replacements	Park Site Improvement	Parks/Paths	General Capital	500,000	2029	-	-	-	-	-	500,000	-	-	-	-	-
Bike Path Resurfacing - Various Areas	Infrastructure Improvement	Parks/Paths	General Capital	200,000	2027	-	-	-	200,000	-	-	-	-	-	-	-
Bike Path Resurfacing - Various Areas	Infrastructure Improvement	Parks/Paths	General Capital	200,000	2030	-	-	-	-	-	-	200,000	-	-	-	-
Bike Path Resurfacing - Various Areas	Infrastructure Improvement	Parks/Paths	General Capital	200,000	2033	-	-	-	-	-	-	-	-	-	200,000	-
Balzer Parking Lot Resurface	Infrastructure Improvement	Parks/Paths	General Capital	18,000	2030	-	-	-	-	-	-	18,000	-	-	-	-
North Park - Bridge Refurbishment	Path System Improvement	Parks/Paths	General Capital	350,000	2032	-	-	-	-	-	-	-	-	400,000	-	-
North Park Hardscape/sidewalk Repairs	Park Site Improvement	Parks/Paths	General Capital	25,000	2026	-	-	25,000	-	-	-	-	-	-	-	-
North Park Seating Replacement	Park Site Improvement	Parks/Paths	General Capital	60,000	2028	-	-	-	-	60,000	-	-	-	-	-	-
Old Mill Parking Lot Resurface	Park Site Improvement	Parks/Paths	General Capital	17,000	2028	-	-	-	-	17,000	-	-	-	-	-	-
Old Mill Park Amenities	Park Amenity Improvement	Parks/Paths	General Capital	75,000	2027	-	-	-	75,000	-	-	-	-	-	-	-
Old Mill Playground Upgrades	Park Site Improvement	Parks/Paths	General Capital	75,000	2027	-	-	-	75,000	-	-	-	-	-	-	-
Olde Mill Fence Replacement	Park Site Improvement	Parks/Paths	General Capital	50,000	2027	-	-	-	50,000	-	-	-	-	-	-	-
Rivershire Park Bridge Refurbishing	Park Site Improvement	Parks/Paths	General Capital	25,000	2033	-	-	-	-	-	-	-	-	-	25,000	-
Parks Sign/Post Replacements	Park Site Improvement	Parks/Paths	General Capital	2,000	2024	2,000	-	-	-	-	-	-	-	-	-	-
Various park drainage improvements	Infrastructure Improvement	Parks/Paths	General Capital	20,000	2025	-	20,000	-	-	-	-	-	-	-	-	-
Various park drainage improvements	Infrastructure Improvement	Parks/Paths	General Capital	50,000	2028	-	-	-	-	50,000	-	-	-	-	-	-
Various park drainage improvements	Infrastructure Improvement	Parks/Paths	General Capital	20,000	2031	-	-	-	-	-	-	-	20,000	-	-	-
Whytegate Park Poured in Place Playground Surface	Infrastructure Improvement	Parks/Paths	General Capital	200,000	2025	-	200,000	-	-	-	-	-	-	-	-	-
TBD Parks Poured in Place Playground Surface	Infrastructure Improvement	Parks/Paths	General Capital	150,000	2027	-	-	-	150,000	-	-	-	-	-	-	-
TBD Parks Poured in Place Playground Surface	Infrastructure Improvement	Parks/Paths	General Capital	150,000	2029	-	-	-	-	-	150,000	-	-	-	-	-
TBD Parks Poured in Place Playground Surface	Infrastructure Improvement	Parks/Paths	General Capital	150,000	2031	-	-	-	-	-	-	-	150,000	-	-	-
TBD Parks Poured in Place Playground Surface	Infrastructure Improvement	Parks/Paths	General Capital	150,000	2033	-	-	-	-	-	-	-	-	-	150,000	-
Spring Lake Park Bridge Replacements	Infrastructure Improvement	Parks/Paths	General Capital	250,000	2024	250,000	-	-	-	-	-	-	-	-	-	-
Creekside Park Bridge Refurbishment	Infrastructure Improvement	Parks/Paths	General Capital	55,000	2032	-	-	-	-	-	-	-	-	55,000	-	-
Whytegate Park Archway/Gazebo Replacement/Lighting Modifications	Park Site Improvement	Parks/Paths	General Capital	165,000	2027	-	-	-	165,000	-	-	-	-	-	-	-
HVAC Replacements- North Park	Park Site Improvement	Parks/Paths	General Capital	35,000	2026	-	-	35,000	-	-	-	-	-	-	-	-
Balzer Tennis Court Colorcoating	Park Amenity Improvement	Parks/Paths	General Capital	15,000	2027	-	-	-	15,000	-	-	-	-	-	-	-
Balzer Park Natural Area Path Resurfacing	Park Site Improvement	Parks/Paths	General Capital	25,000	2026	-	-	25,000	-	-	-	-	-	-	-	-
Balzer Park Natural Area Path Resurfacing	Park Site Improvement	Parks/Paths	General Capital	25,000	2027	-	-	-	25,000	-	-	-	-	-	-	-
Balzer Park Natural Area Site Improvements Engineering	Park Site Improvement	Parks/Paths	General Capital	20,000	2027	-	-	-	20,000	-	-	-	-	-	-	-
Balzer Park Natural Area Site Improvements Construction	Park Site Improvement	Parks/Paths	General Capital	100,000	2027	-	-	-	100,000	-	-	-	-	-	-	-
Spring Lake Parking Lot Resurface	Park Site Improvement	Parks/Paths	General Capital	55,000	2025	-	55,000	-	-	-	-	-	-	-	-	-
Whytegate Park Historic Fence Replacement	Park Site Improvement	Parks/Paths	General Capital	150,000	2032	-	-	-	-	-	-	-	-	150,000	-	-
North Park Exterior Fence Replacement	Park Site Improvement	Parks/Paths	General Capital	110,000	2030	-	-	-	-	-	-	110,000	-	-	-	-
Trailhead Park - Various park improvements	Park Site Improvement	Parks/Paths	General Capital	20,000	2028	-	-	-	-	20,000	-	-	-	-	-	-
Creekside Park - Various park improvements	Park Site Improvement	Parks/Paths	General Capital	20,000	2028	-	-	-	-	20,000	-	-	-	-	-	-
Memorial Park - Gazebo Replacement	Park Site Improvement	Parks/Paths	General Capital	35,000	2027	-	-	-	35,000	-	-	-	-	-	-	-
North Park - Soccer Goal Replacement	Park Site Improvement	Parks/Paths	General Capital	30,000	2033	-	-	-	-	-	-	-	-	-	30,000	-
Spring Lake Park Amenity Replacement	Park Amenity Improvement	Parks/Paths	General Capital	75,000	2029	-	-	-	-	-	75,000	-	-	-	-	-
Spring Lake Aerator Replacement	Park Amenity Improvement	Parks/Paths	General Capital	20,000	2028	-	-	-	-	20,000	-	-	-	-	-	-
North Park Pickleball Conversion Project	Park Amenity Improvement	Parks/Paths	General Capital	15,000	2024	15,000	-	-	-	-	-	-	-	-	-	-
North Park LED Lighting Upgrades	Park Amenity Improvement	Parks/Paths	General Capital	1,000,000	2033	-	-	-	-	-	-	-	-	-	1,000,000	-
North Park Backstop Replacement	Park Amenity Improvement	Parks/Paths	General Capital	75,000	2033	-	-	-	-	-	-	-	-	-	75,000	-
						357,000	**610,000**	**352,000**	**1,120,000**	**347,000**	**865,000**	**593,000**	**895,000**	**665,000**	**1,560,000**	**85,000**

PROGRAM DETAIL

General Capital Fund	Facilities

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
FACILITIES						
51-25-61-9204	Cont Svc- Pwf Gas Tk Repair	-	46,314	60,000	39,054	-
51-25-80-2107	HVAC A/C Compressor/Refridgerant Replacement- VH	-	19,810	380,000	380,000	-
51-25-80-2112	Flooring Replace- VH	3,700	49,890	-	-	-
51-25-80-2126	Entryway Landscaping - VH	-	-	55,000	50,500	-
51-25-80-2206	HVAC Improvements- PWF	-	-	70,000	-	80,000
51-25-80-6017	Refinish shop floor & concrete repair	-	-	100,000	-	120,000
51-25-80-6018	PWF Shop Floor Trench Drain Replacement	-	-	135,000	170,000	-
Total Facilities		**$ 3,700**	**$ 116,014**	**$ 800,000**	**$ 639,554**	**$ 200,000**

PROGRAM DETAIL

General Capital Fund	Equipment

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
EQUIPMENT						
51-05-80-3023	Equip- Drone	-	-	-	-	24,000
51-12-80-3005	Equip: Servers/Computers	19,768	9,349	-	-	-
51-12-80-3015	Phone System- VH	11,838	11,462	-	3,185	-
51-12-80-3019	Equip: Media VH- Board & Media Rms	-	82,130	-	-	-
51-20-80-3016	Phone System- PWF	11,838	7,301	-	-	-
51-21-80-3261	Equip- Trailer #261	7,790	-	-	-	-
51-21-80-3316	Excavator #316	81,669	-	-	-	-
51-21-80-3501	Tow Behind Blower	-	-	15,000	11,225	-
51-21-80-3700	Utility Cart- Kubota RTV1100 (700)	-	-	-	-	35,000
51-21-80-3720	Towable Message Board #720	-	-	35,000	20,000	-
51-21-80-3805	Wheel Balancer	-	12,639	-	-	-
51-21-80-3806	Tire Machine	-	8,622	-	-	-
51-21-80-3807	Garage Air Compressor	-	-	-	15,500	-
51-21-80-3808	Air Conditioning Machine	-	14,425	-	-	-
51-21-80-3809	Anti-icing Liquid Tank Replacement	-	7,683	-	-	-
51-25-80-9009	Microlink Connection- VH	25,246	-	-	-	-
Total Equipment		**$ 158,149**	**$ 153,611**	**$ 50,000**	**$ 49,910**	**$ 59,000**

PROGRAM DETAIL

General Capital Fund	Furniture and Fixtures

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
FURNITURE & FIXTURES						
51-25-80-4101	Drink Fountain,Faucet & Flush Valves-VH	-	-	-	-	-
51-25-80-4201	Drink Fountain,Faucet & Flush Valves-PWF	-	-	-	-	-
Total Furniture & Fixtures		**-**	**-**	**-**	**-**	**-**

PROGRAM DETAIL

General Capital Fund	Parks

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
PARKS						
51-22-61-9088	Tree Bank - Forestry	50,214	45,866	50,000	48,855	50,000
51-22-61-9125	Cont Svc- Bridge Inspection	5,250	3,688	10,000	9,700	10,000
51-22-86-1406	North Park Soccer Goal Replace	21,763	-	-	-	-
51-22-86-1407	North Park - Garbage can replacement	-	-	15,000	11,450	-
51-22-86-1408	North Park Pickleball Conversion Project	-	-	15,000	-	-
51-22-86-1805	Whytegate Park Playground, Workout Upgrades (2003 Ir	-	-	-	-	275,000
51-22-86-1807	Whytegate Park Poured in Place Playground Surface	-	-	-	-	100,000
51-22-86-2405	North Park Concession Bldg Improve	89,993	-	-	-	-
51-22-86-5906	Bike Path Resurf- Various Areas	-	92,338	-	-	-
51-22-86-6601	Rivershire Park Parking Lot Resurface	301,649	4,402	-	-	-
51-22-86-6602	Rivershire Park- Bridge Refurbishing	-	-	-	-	-
51-22-86-6702	Spring Lake Park Bridge Replacement	-	25,524	290,000	85,000	340,000
51-22-86-6703	Spring Lake Park Garbage Can Replacement	-	-	15,000	12,708	-
51-22-86-9903	Parks Entrance Sign Replacements	11,952	230,891	-	-	-
51-22-86-9904	Park Sign/ Post Replacements	3	136	2,000	-	-
51-22-86-9905	Village Kiosk Replacement	-	5,693	90,000	90,000	-
51-22-86-9908	TBD Parks Poured in Place Playground Surface	126,360	-	-	-	-
51-22-86-9909	Village Entryway Sign Replacement	12,902	245,518	80,000	43,485	-
Total Parks		**$ 620,086**	**$ 654,056**	**$ 567,000**	**$ 301,198**	**$ 775,000**

PROGRAM DETAIL

General Capital Fund	Roadways

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
ROADWAYS						
51-21-88-4005	Street Name Sign / Post Replacement	6,679	5,023	7,500	7,500	7,500
51-21-88-5009	Infra- Road Resurfacing	408,702	7,249	600,000	515,000	600,000
51-21-88-5025	Engineering	134,376	119,644	110,000	90,000	150,000
Total Roadways		**$ 549,757**	**$ 131,916**	**$ 717,500**	**$ 612,500**	**$ 757,500**

PROGRAM DETAIL

General Capital Fund	Vehicles

Expenditure Detail

Account Description		Actual 2022	Actual 2023	Budget 2024	Est. 2024	Budget 2025
VEHICLES						
51-05-80-7001	Veh- Police	150	132,345	190,800	140,000	120,000
51-21-80-7230	Veh- One Ton Flatbed (#230)	-	-	95,000	102,000	-
51-21-80-7233	Veh - Large Dump Truck (#252)	-	-	250,000	-	-
51-21-80-7234	Veh- Large Dump Truck (#251)	-	-	-	-	-
51-21-80-7246	2012 Ford F-550 - 246 - Dump Body Replacement	-	-	30,000	24,000	-
Total Vehicles		**$ 150**	**$ 132,345**	**$ 565,800**	**$ 266,000**	**$ 120,000**

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 2025. Each year, departments review various agreements related to their respective operating area and updates or bids out service as needed. All professional service agreements are included on the following pages. The full list of professional service agreements is presented to the Village Board for approval on the same night as the formal approval of the proposed budget for the coming year.

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PROFESSIONAL SERVICES AGREEMENTS

Dept/Service	Agreement #	Vendor #	Service Provider	Expense #	Last Proposal Received	Contract Expires	Cost-2024	Cost-2025	% Change	Cost-2026	Notes
Administration											
Meeting Videotaping/AV Services	2524	M1195	Mike Meranda	01-12-61-4000	9/16/24	Annual	6,000	7,100	18%	7,100	Roesler 9/19/24
Finance											
Actuarial Services- OPEB		S1773	Lauterbach & Amen	**-**-61-4003	9/28/22	12/31/25	591	2,420	309%	609	Rossi 10/4/24
Annual Audit w/ GAGAS		B0028	Sikich	**-**-61-4003	9/11/23	6/30/26	31,000	37,000	19%	38,110	Rossi 10/4/24
Financial Advisor		N/A	PMA Securities LLC	**-**-61-4038	11/8/21	N/A	-	-	0%	-	Rossi 10/4/24
Ice Miller LLC		N/A	Bond Council	**-**-61-4038	3/28/22	N/A	-	-	0%	-	Rossi 10/4/24
Audit Preparation Services		L2775	Lauterbach & Amen	01-02-61-4037	9/14/21	N/A	8,840	5,500	-38%	5,665	Rossi 10/4/24
Police											
Tornado Warning Siren Maintenance		B1540	Braniff Communications, Inc.	01-05-61-3030	N/A	Annual	3,350	4,000	19%	TBD	Maciareillo 8/22/23
Animal Impoundment		O1344	Orphans of the Storm	01-05-61-4002	N/A	Annual	1,500	375	-75%	TBD	Maciareillo 6/15/23
Crime Lab		N1322	NE IL Regional Crime Lab	01-05-61-4006	N/A	Annual	15,030	1,500	-90%	TBD	Maciareillo 8/22/23
Digital Forensics Lab		L0018	Lake County State's Attorney	01-05-61-4006	N/A	N/A	2,995	3,200	7%	TBD	Maciareillo 8/22/23
Prosecution Services		S1556	LaLuzerne & Smith	01-05-61-4013	N/A	N/A	61,800	60,000	-3%	TBD	Maciareillo 8/22/23
Admin Adjudication Hearing Service		L0118	Village of Libertyville	01-05-61-4013			4,000	4,000	0%	TBD	Maciareillo 8/22/23
Police Application/Testing		N2122	National Testing Network	01-05-61-4015	N/A	N/A	500	525	5%	TBD	Maciareillo 8/22/23
VPN Connection		V1622	ABN	01-05-61-4025	N/A	N/A	1,500	-	-100%	-	Maciareillo 8/22/23
Squad-Car Video Storage (Watchguard)		M2336	Watchguard / Motorola Solutions	01-05-61-5506		Annual	1,650	1,650	0%	TBD	Maciareillo 6/16/23
Starcom Airtime & Maintenance		M1310	Motorola Starcom	01-05-61-5515		N/A	15,650	16,500	5%	TBD	Maciareillo 8/22/23
Cell Service - PD Squad Laptops		V1445	Verizon	01-05-61-5515	2019	N/A	8,400	6,500	-23%	TBD	
Taser System		A2018	Axon	01-05-62-3015	2019	Dec-23	-	(37,480)	0%	TBD	Maciareillo 8/22/23
Squad-Car Video Service		A2018	Axon	01-05-63-8605	2022	2027	18,275	18,275	0%	18,275	Maciareillo 6/13/23
Body Cameras		A2018	Axon	01-05-63-8607	2022	2027	37,477	37,480	0%	37,480	Maciareillo 6/16/23
Interview Room Starwitness Camera		S1945	Signalscape	01-05-61-5506	2022	Annual	1,102	1,300	18%	TBD	Maciareillo 8/22/23
Investigative Service (TotalTrack)		L2445	Leads Online	01-05-61-5506		Annual	2,420	2,700	12%	TBD	Maciareillo 8/22/23
Digital Investigative services		L1449	LexisNexis	01-05-61-5506		N/A	1,200	1,200	0%	TBD	Maciareillo 8/22/23
Cellular Mapping & Analysis Software (CellHawk)		L2445	Leads Online	01-05-61-5506		Annual	3,178	see note	0%	-	Maciareillo 8/22/23
			Hawk Analytics	01-05-61-5506		Annual	3,400	3,600	6%	TBD	
Evidence/Property BEAST Software Support		P1136	Porter Lee Corporation	01-05-61-5506	N/A	Annual	1,500	2,000	33%	TBD	Maciareillo 8/22/23
Livescan Warranty/Support		I1225	iTouch Biometrics	01-05-61-5506		Annual	2,480	2,000	-19%	TBD	Maciareillo 8/22/23
Policy Management System		L1675	Lexipol	01-05-61-5506	2021	Annual	11,800	12,154	3%	TBD	Maciareillo 8/22/23
Policy Management System for accreditation		P0101	PowerDMS	01-05-61-5506	2023	Annual	550	550	0%	TBD	Maciareillo 8/22/23
Public Safety Software		F2777	Frontline	01-05-61-5506	2021	Annual	5,571	5,738	3%	TBD	Maciareillo 8/22/23
Photo Lineup Software		E1664	eLineup	01-05-61-5506			600	600	0%	TBD	Maciareillo 8/22/23
E-Citation Software		D1275	DACRA	01-05-61-5506	2020	12/31/22	21,600	24,000	11%	TBD	Maciareillo 8/22/23
Mobile Data Service		V1444	Verizon	01-05-61-5515*	N/A	N/A	8,620	8,620	0%	8,620	Finance
Car Wash Services		E0909	Ernie's Shell	01-05-61-9005	2020	Annual	900	900	0%	TBD	Maciareillo 6/16/23
Building Surveillance Camera DVR System		I1601	Imperial Surveillance	01-12-61-9124	2021	12/11/24	1,430	2,350	64%	TBD	Maciareillo 6/15/23
Document Shredding Service		A1790	Accurate Document Destruction	01-12-61-9109		Annual	2,200	2,300	5%	TBD	Maciareillo 6/16/23
Prof Serv- Actuary (GASB 67 & 68)		F1420	Foster & Foster	01-05-61-4001	5/29/15	Annual	2,500	2,500	0%	2,500	Rossi 10/4/2024
Prof Serv- Actuarial Valuation		F1420	Foster & Foster	05-01-61-4001	5/29/15	Annual	3,500	3,500		3,500	Rossi 10/4/2024
Dispatch Services	2156	V1622	Village of Deerfield	JETSB	9/11/23	12/31/28	218,910	227,259	4%	236,026	Maciareillo 9/13/23
Community & Economic Development											
Building Inspections & Plan Review	2408	B1056	B&F Construction Code Services	01-08-61-4161	12/16/22	Auto-Renew	N/A	N/A	0%	N/A	
Buidling Official / Training Assistance	2519	B1056	B&F Construction Code Services	01-08-61-4161	8/9/24	Auto-Renew	N/A	N/A	0%	N/A	
Elevator Inspection	2482	E2766	Elevator Inspection Service	01-08-61-0410	11/10/23	12/31/26	N/A	N/A	0%	N/A	
Fire Protection Plan Review & Inspections	2485	L1050	Long Grove Fire Protection District	01-08-61-4161	1/29/24	Auto-Renew	N/A	N/A	0%	N/A	
Fire Protection Plan Review & Inspections	2483	L0875	Lincolnshire-Riverwoods Fire Protection District	01-08-61-4161	1/8/24	Auto-Renew	N/A	N/A	0%	N/A	
Structural Plan Review	2484	W2605	Wiss, Janney, Elstner Associates, Inc.	01-08-61-4164	1/11/24	Auto-Renew	N/A	N/A	0%	N/A	
Insurance & Common Expenses											
General Legal Services		A1354	Ancel Glink	**-**-61-4013	2010	N/A	147,500	139,500	-5%		
Employement Legal Services	2195	C6133	Clark, Baird, Smith	**-**-61-4013	7/25/19	N/A	1,500	5,000	233%	5,000	
Property / Liability Insurance		M1353	MICA (Municipal Insurance Cooperative Agency)	**-**-61-8800	12/31/18	Annual	335,000	368,750	10%	405,625	Rossi 10/4/2024
Property / Liability Insurance- Surety Broker		M0050	Marsch USA Inc	**-**-61-8800	10/19/20	12/31/21	cluded in MICA expense)	uded in MICA expense)	0%		Rossi 10/4/2024
Worker's Compensation Insurance		M1353	MICA (Municipal Insurance Cooperative Agency)	**-**-61-8801	1/1/20	4/30/21	50,000	55,000	10%	60,500	Rossi 10/4/2024
Copier Maintenance - Large Format Printer (HP)		B1825	BHFX (HP Large Format Printer)	**-**-61-7000	2/1/19	2/1/21	2,310	2,750	19%		
Cell Phones		V1445	Verizon	**-**-61-1002	2019	N/A	26,925	25,635	-5%		
Copier Maintenance - Admin, PW, PD Admin, PD Records		I0001	Impact Networking, LLC	**-**-61-7000	2019	N/A	5,000	6,160	23%		
IT Consulting Services	2446	I1300	InterDev LLC	**-**-61-9029	7/1/23	12/31/24	192,210	204,310	6%		
Emergency Notification System			Everbridge	**-**-61-9114	2024	2027	6,600	7,300	11%		
FLEX Benefits Program Administration		P1141	PBA Inc. - Professional Benefit Administrators	01-12-61-4004	2019	Auto-Renew	2,900	2,900	0%		
Newsletter Printing	2451	S0188	Stevens Group	**-**-61-2006	8/4/23	Auto-Renew	21,100	21,100	0%		
Payroll Processing & HR		P1140	Paylocity	01-12-61-9130	1/1/13	Auto-Renew	16,191	18,400	14%	18,952	Rossi 10/9/2024
Postage Meter Maintenance		N1203	Neopost USA Inc	01-12-61-3501	N/A	Auto-Renew	420	240	-43%	247	Rossi 10/9/2024
Internet - Backup Connections	2030A	C0478	Comcast	**-**-61-5503	10/21/13	Auto-Renew	3,540	3,540	0%		
Internet - Primary Connection	2253	G3801	Northfield Township Technology Consortium	**-**-61-5503	9/1/20	6/30/26	6,500	6,500	0%	6,200	
Microwave System Repair Services	2450	U5320	Urban Communications	**-**-61-9029	N/A	Annual	5,775	5,775	0%	5,775	
VoIP Services	2402	R0020	Ring Central	**-**-61-1000	11/29/22	11/29/25	21,710	21,710	0%		
Website Maintenance		B2781	Basecamp Web Solutions	**-**-61-9118	2024	Annual	2,270	2,270	0%		
BS&A Software Support	2058	B2782	BS&A	**-**-61-5507	3/26/15	Annual	18,036	35,848	99%		

Public Works											
Aquatic Plant Management		C1534	McCloud Aquatics	01-25-61-9051	2023	2026	11,885	11,885	0%	12,525	Woodbury
Civil Engineering Services		G1107	Gewalt Hamilton Associates	01-20-61-4018	2024	Annual	TBD	TBD	0%	TBD	Dittrich
Coffee Maker		F1552	First Choice Coffee	01-12-62-1000	2024	Annual	2,000	2,000	0%	2,000	Monterubio
Custodial Service - VH, PW, Spring Lk Park		B2712	TBD	Multiple Accts	2025	2027	41,364	TBD	0%	TBD	Monterubio
Des Plaines River Gauge		L1127	Lake County SMC	01-20-61-9000	2023	IGA	5,167	5,167	0%	5,167	Dittrich
Elevator Maintenance - Village Hall		O0010	Otis Elevator Company	01-25-61-9023	2024	Auto-Renew	2,194	2,271	3%	2,350	Monterubio
Emerald Ash Borer Treatment		T1137	Kinnucan	01-22-61-9081	2023	Annual	TBD	TBD	0%	TBD	Baynon
Pest Control Services		A4458	Aerex Pest Control	01-22-61-9082	2024	Auto-Renew	$60/month	$65/month	0%	TBD	Monterubio
Fire Protection Services - extinguishers, panels, sprinklers		C1432	Allegiant Fire Protection	01-25-61-9019	2019	Auto-Renew	2,700	5,265	95%	TBD	Monterubio
Fire Protection Transmitters		I2013	Inner Security Systems	01-25-61-9019	2012	Auto-Renew	TBD	TBD	0%	TBD	Monterubio
Fireworks Display Services		J1725	Johnny Rockets	01-22-61-9215	2021	5-Year Term	35,000	35,000	0%	35,000	Woodbury
Floor Mat Cleaning-Vhall & PWF	210438340	L2075	CINTAS	01-25-61-9047	2024	2-year term	2,376	2,376	0%	TBD	Monterubio
Generator Maintenance - Village Hall/PWF & Utilities		P1409	Altorfer	02-02-61-9101	2019	3-Year Term	TBD		0%	TBD	Baynon
Geographic Information Services		M1350	Municipal GIS Partners	Multiple Accts	2022	Annual	110,220	77,187	-30%	79,349	Woodbury
Hazardous Tree Removal		T1137	Trees R Us	01-22-61-9089	12/1/2021	2024	60,000	60,000	0%	60,000	Baynon
HVAC Maintenance - Village Hall & Public Works Facility		H1631	Oakbrook Mechanical Services, Inc.	01-25-61-9023	2022	2-Year Term	10,508	TBD	0%	TBD	Monterubio
HVAC Maintenance - Village Hall		TBD	Trane	01-25-61-9023	2025	Annual	7,000	7,000	0%	7,000	Monterubio
Natural Areas Maintenance/Controlled Burning		T1285	Native Restoration Services	01-22-61-9080	2023	2026	50,000	70,000	40%	70,000	Baynon
Irrigation Systems Maintenance		M1277	Muellermist	01-22-61-9041	2024	Annual	11,412	12,000	5%	TBD	Monterubio
Landscape Maintenance & Parks Mowing		G1467	City Escape Garden and Design, LLC.	Multiple Accts	2023	2026	194,000	194,000	0%	194,000	Woodbury
Large Water Meter Testing		H1033	HBK	02-02-61-9030	2016	Annual	3,750	4,000	7%	4,000	Geib
Lift Station Preventative Maintenance (All Lift Stations)		X1195	Xylem TotalCare	02-02-61-9103	2024	Annual	4,226	5,000	18%	5,000	Geib
Meter Read Center and Trimble Maintenance		M1075	Midwest Meters	02-02-61-9110	2014	Annual	5,750	6,500	13%	6,500	Geib
Mosquito Management		C0176	Clarke Environmental	01-21-61-9036	2012	Auto-Renew	73,992	76,500	3%	78,795	Woodbury
North Park Lighting Controls		M1029	MUSCO Lighting	01-22-61-9073	2018	12/31/27	3,512	3,512	0%	3,512	Woodbury
Overhead Door Maintenance		D0634	Door Systems, Inc.	01-25-61-9039	2024	12/31/25	3,034	3,034	0%	3,034	Monterubio
ROW Tree Pruning		R0013	Kinnucan	01-22-61-9056	11/22/21	2024	$180/hour	TBD	0%	TBD	Baynon
SCADA System		C0192	Concentric Integration LLn	02-02-61-9106	1/1/24	Annual	25,000	25,750	3%	26,522	Geib
Street Sweeping		W0803	TKG Environmental Service Group	01-21-61-9064	2022	7/17/05	49.75/mile	49.75+CPI/mile	0%	TBD	Monterubio
Tree Acquisition and Planting		S1074	Yellowstone Landscape	01-22-61-9088	2023	2026	50,000	50,000	0%	50,000	Baynon
Turf Fertilizer/Weed Management		T1137	Spring Green Lawn Care	01-22-61-9017	2023	2025	6,000	6,000	0%	6,000	Biddinger
Valve Inspections (Cla-Val)		D1336	Dorner	02-02-61-9108	2024	Annual	5,000	5,000	0%	5,000	Geib
Water Meters (Purchase)		H1033	Midwest Meters	02-02-62-3600	2019	Annual	12,000	15,000	25%	15,000	Geib
Wastehauler/Leaf Pick-Up Services		L8859	Lakeshore Recycling Systems (LRS)	Franchise Services	2022	Annual	N/A	N/A	0%	N/A	Woodbury
SSA Sedgebrook											
Paying Agent Fees		U1133	US Bank	20-01-61-4000	12/2/13	No Term	1,100	1,200	9%	1,236	Rossi 10/9/2024
Administrative Charges	2177	M1420	Municap	20-01-61-4000	3/22/19	No Term	10,700	6,800	-36%	7,004	Rossi 10/9/2024

GLOSSARY

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 proprietary and pension trust funds use the accrual basis of accounting. 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 carrying out a Village function.

Actuarial Analysis:
An annual report provided by an actuary determining funding amount needed for the Police Pension Fund, Illinois Municipal Retirement Fund, and Other Post-Employment Benefits (OPEB).

Agency Funds:
Trust and Agency funds 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. Agency funds are not budgeted.

Appropriation Ordinance:
Legal document that gives a municipality the authorization to spend money for specific purposes within a fiscal year. Under Illinois State Statute, municipalities operating under the appropriation ordinance method must pass the ordinance within the first quarter of the fiscal year.

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 budget presented in writing by the budget-making staff to the legislative body.

Budget Officer:
An appointed employee responsible for compiling an annual budget and permitting, encouraging, and establishing the use of efficient planning, budgeting, auditing, reporting, accounting, and other fiscal management procedures in all municipal departments, commissions, and boards.

Budget Ordinance:
Governmental action which appropriates revenue for specific purposes, functions, or activities in a fiscal year. The budget ordinance must be passed prior to the commencement of the fiscal year.

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 pursuant to the approved budget 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 to organize the accounting for various funds.

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.

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 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 sewer systems).

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.

Equivalent Residential Unit (ERU):
Unite of measure to determine storm sewer utility fees that standardizes what utility customers pay based on the volume of impervious surface on their property, relative to the average volume of impervious surface for a single-family home.

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 one 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.

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.

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 un-spendable 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.

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.

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.

Impervious Surface:
Includes surfaces such as building footprints, driveways, parking lots, patios, and any other surface that does not capture storm water at the point source. Impervious surface is used to calculate storm sewer utility fees.

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.

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.

Levy:
To impose a tax, special assessment, or service charges for support of Village activities.

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

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.

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.

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 of Trustees 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 Recreation Association of Central Lake County (SRACLC):
The local agency providing community-based recreation services to individuals with disabilities and their families.

Special Revenue Fund:
A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

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.

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.

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.

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).

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 Sewer
- Forestry & Parks
- Facilities

Special Revenue Funds

Motor Fuel Tax Fund
Fraud, Alcohol, Drug Enforcement
E-911
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
Storm Sewer Operations
Storm Sewer Improvement

Internal Service Fund

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
70-4041	Room Tax
70-4042	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
70-4095	Cannabis Tax
70-4099	Miscellaneous 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	Permit Review / Inspection 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
75-4166	Forester Fees
75-4170	Misc Licenses & Fees
75-4175	Oversized Vehicle Permit
75-4180	Water User Fees
75-4181	Sewer User Fees
75-4182	Storm Water 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**
85-4310	Police Grant
85-4315	Park Grants
85-4320	Police Training Reimbursement
85-4330	MFT Allotments
85-4335	Misc. Grants
85-4340	Police Services

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**
95-4505	Bond Proceeds
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
80-5xxx Infrastructure
80-6xxx Land & Improvements
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
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 Board of Trustees as to whether such an adjustment is warranted, and if so, a recommendation as to the amount of the adjustment. The amount of the adjustment depends upon the current revenue and expenditure balance anticipated for the next fiscal year. Adjustments to the Pay Plan Salary Ranges should not be confused with an automatic salary increase. The adjustment allows the Pay Plan Salary Ranges to remain economically consistent. Decisions to include adjustments in the Merit Pay Plan are made on an annual basis at the sole discretion of the Mayor and Board of Trustees.

Merit Pay Plan

Employees are 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. Employees at the top of the Pay Plan Salary Range for their position may be eligible for a one-time lump sum bonus equal to the percentage merit increase determined because of the annual written performance evaluation.

Position & Compensation Schedule – Full Time

Position & Compensation Schedule - Full Time					
Position	**Exempt / Non- Exempt**	**Minimum**	**Midpoint**	**Maximum**	**Change**
Chief of Police	Exempt	$ 145,300	$ 176,400	$ 207,500	6.14%
Finance Director	Exempt	$ 145,300	$ 176,400	$ 207,500	6.14%
Public Works Director	Exempt	$ 145,300	$ 176,400	$ 207,500	6.14%
Assistant Village Mgr/CED Director	Exempt	$ 133,000	$ 161,500	$ 190,000	7.71%
Deputy Chief of Police	Exempt	$ 123,400	$ 149,800	$ 176,200	5.01%
Assistant Public Works Director/Village Engineer	Exempt	$ 123,400	$ 149,800	$ 176,200	5.01%
Police Commander	Exempt	$ 114,500	$ 138,950	$ 163,400	4.21%
Utilities Superintendent	Exempt	$ 114,900	$ 134,050	$ 153,200	2.47%
Sergeant		$ 117,700	$ 127,853	$ 138,006	2.75%
Building Official	Exempt	$ 82,460	$ 100,130	$ 117,800	0.00%
Planning & Development Manager	Exempt	$ 86,380	$ 104,890	$ 123,400	4.75%
Accounting Manager	Exempt	$ 86,380	$ 104,890	$ 123,400	4.75%
Foreman (Parks, Streets/Storm, Forestry/Fleet, Utilities)		$ 81,000	$ 98,000	$ 115,000	1.59%
Building Inspector	Exempt	$ 73,500	$ 89,250	$ 105,000	0.00%
Fleet Mechanic		$ 71,700	$ 87,050	$ 102,400	3.85%
Management Analyst	Exempt	$ 68,670	$ 83,385	$ 98,100	0.00%
General Maintenance (Forestry, Parks, Streets/Storm, Utilities)		$ 63,100	$ 76,550	$ 90,000	5.39%
Administrative Assistant II		$ 62,500	$ 75,850	$ 89,200	2.53%
Community Service Officer		$ 57,960	$ 70,380	$ 82,800	3.63%
Administrative Assistant I		$ 57,100	$ 69,300	$ 81,500	1.62%
Records Clerk		$ 55,930	$ 67,915	$ 79,900	4.72%

Personnel Summary By Department – FTE

Department/Position	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget
Administration										
Village Manager	1	1	1	1	1	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1	1	1	1	1
Management Analyst	1	0	0	0	0	1	1	1	1	1
Administrative Intern	0	0	0	0.5	0.5	0	0	0	0	
Administrative Clerk	0.5	0	0	0	0	0	0	0	0	
	3.5	2	2	2.5	2.5	3	3	3	3	3
Finance										
Finance Director	1	1	1	1	1	1	1	1	1	1
Accounting Manager	0	0	0	0	0	0	1	1	1	1
Senior Accountant	1	1	1	1	1	1	0	0	0	0
Clerk/Receptionist	1	1	1	1	1	1	0	0	0	0
Administrative Assistant	0	0	0	0	0	0	1	1	1	1
Finance Clerk	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
	3.5	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	1	1
Building Inspector	0	0	0	0	0	0	0	0	0	1
Building Official	1	1	1	1	1	1	1	1	1	0
Planning & Development Manager	1	1	1	1	1	1	1	1	1	1
Village Planner	1	0	0	0	0	0	0	0	0	0
Administrative Assistant	1	1	1	1	1	1	1	1	1	1
Code Enforcement Inspector	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.75	0.75
	5.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.75	4.75
Police										
Chief of Police	1	1	1	1	1	1	1	1	1	1
Deputy Chief of Police	1	0	0	0	0	0	0	1	1	1
Commander	0	2	2	2	2	2	2	1	1	1
Sergeant	5	4	4	4	3	4	4	4	4	4
Detective	2	2	2	2	2	2	2	2	2	2
School Resource Officer	1	1	2	2	2	2	2	2	2	2
Police Officer	14	14	14	14	15	14	13	14	14	14
Community Service Officer	2	1	1	1	1	1	1	1	1	1
Records Clerk	1	1.5	1.5	1.5	0.5	0.5	1	2	2	2
Administrative Assistant	1	1	1	1	1	1	1	1	1	1
	28	27.5	28.5	28.5	27.5	27.5	27	29	29	29
Public Works										
Public Works Director	1	1	1	1	1	1	1	1	1	1
Asst Public Works Director/Village Engineer	1	1	1	1	1	1	1	1	1	1
Superintendent-Streets & Parks	1	0	0	0	0	0	0	0	0	0
Superintendent-Utilities	1	1	1	1	1	1	1	1	1	1
Engineering Supervisor	0	0	0	0	0	0	0	0	0	0
Fleet Maintenance Supervisor	0	0	0	0	0	0	0	0	0	0
Fleet Foreman	1	1	1	1	1	1	1	1	0	0
Streets/Stormwater Foreman	0	1	1	1	1	1	1	1	1	1
Forestry/Parks Foreman	0	1	1	1	1	1	1	1	0	0
Fleet/Forestry Foreman	0	0	0	0	0	0	0	0	1	1
Parks Foreman	0	0	0	0	0	0	0	0	1	1
Utility Foreman	0	0	0	0	0	0	0	0	1	1
Management Analyst	0	0	1	1	1	1	1	1	1	1
Facilities Manager	0	0	0	0	0	0	0	0	0	0
Field Maintenance Foreman	1	1	1	1	1	1	1	1	0	0
Fleet Servicer	1	0	1	1	1	1	1	1	0	0
Fleet Mechanic	0	0	0	0	0	0	0	0	1	1
General Maintenance-Foresty/Parks	1	4	3	3	3	3	3	3	4	4
General Maintenance-Streets/Stormwater	7	3	4	4	4	4	4	4	4	4
General Maintenance-Utilities	4	4	4	4	4	4	4	4	3	3
Administrative Assistant	2	1	1	1	1	1	1	1	1	1
Village Gardener	0.25	0.25	0	0	0	0	0	0	0	0
Intern	0.25	0	0	0	0	0	0	0	0	0
Summer/Seasonal Laborer	2.5	2.5	2.5	2.5	0.25	0.25	0.25	0.5	0.5	1
Lifeguard	1.25	1.25	1.25	1.25	0	0	0	0	0	0
	25.25	23	24.75	24.75	21.25	21.25	21.25	21.50	21.50	22.00
Total All Departments	**65.75**	**60.5**	**63.25**	**63.75**	**59.25**	**59.75**	**59.25**	**61.50**	**61.75**	**62.25**

A HISTORY OF LINCOLNSHIRE

The Potawatomie Native Americans were among the first permanent residents in the area now known as Lincolnshire. Potawatomie artifacts and landmarks, such as the "Council Tree," were still evident throughout the community as recently as 1956. The Council Tree was a group of three trees located on the riverbank 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 schoolhouse, supported by area parents, taught kids of varying ages. 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, sawmill, 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 racetrack, 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. Creation of the subdivision 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 (except for 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 4.7 square miles which includes 59 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 Village's population grew to 7,275 in 2010, and increased to 7,940 with the 2020 Decennial Census.

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 seven hotels, more than 30 restaurants, retail areas, and a corporate center which is home to several Fortune 500 companies and global headquarters. The Marriott Lincolnshire Resort has been a regional attraction since opening in 1975. The resort features a championship golf course, live theater, and meeting rooms that attract business and training opportunities. The diverse tax base led to a strong financial position for the Village and enables 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 two nationally recognized school districts: Adlai E. Stevenson (125) and Lincolnshire – Prairie View (103).

MISCELLANEOUS STATISTICAL DATA

Date of Incorporation:	August 5, 1957
Form of Government:	Village Board/Village Manager - Home Rule
Area	4.703 Square Miles
Miles of Streets:	59
Fire Protection:	Lincolnshire-Riverwoods Protection District Long Grove Fire Protection District
Public Safety - Number of Stations	1
Public Safety - Sworn Officers	24
Recreation – Number of Parks	11
Recreation – Acres of Parks	118.4
Education – Attendance Centers	4
Education – Number of Teachers	541
Education – Number of Students	6,711
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):	 2,657 1.34 65.8 46.6 4.6
Employees Full-time: Part-time: Seasonal:	 60 1.25 1

Election Year	Number of Registered Voters	Votes Cast in Last Municipal Election	% Registered Voters Voting in Last Municipal Election
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%
April 6, 2021	6,076	1,146	18.86%
April 4, 2023	5,982	997	16.67%

Building Permits

Year	Number	Permit Fees	Construction Value
2008	507	$1,434,561.61	$73,267,496
2009	425	$1,062,714.74	$30,920,664
2010	729	$524,160.52	$17,580,238
2011	851	$348,547.27	$12,115,749
2012	755	$721,575.29	$32,353,246
2013	899	$640,319.29	$16,101,918
2014	632	$1,175,384.58	$48,382,984
2015	558	$841,764.94	$43,680,509
2016	982	$1,105,015.01	$25,997,470
2017	752	$6,425,632.93	$68,060,163
2018	663	$687,741.88	$31,051,171
2019	708	$832,604.75	$26,788,856
2020	632	$1,234,501.73	$24,307,353
2021	681	$695,378.10	$28,727,828
2022	769	$595,213.14	$37,552,068
2023	927	$561,564.29	$44,853,273
2024 (as of 10/9/24)	302	$224,206.96	$ 20,035,980

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	7,940

*Special Census

Recent Census Data:

	1980 Census	1990 Census	2000 Census	2010 Census	2020 Census*	Compare 2020 to 2010
Age Distribution:						
Under 14 years	949	1,023	1,402	1,138	1,129	-9
15 to 19	640	415	310	460	516	+56
20 to 44	1,281	1,564	1,416	1,097	1,686	+589
45 to 64	1,104	1,548	1,993	2,180	2,276	+96
65 and over	177	381	987	2,400	2,298	-102
Total	**4,151**	**4,931**	**6,108**	**7,275**	**7,905**	**+630**
Number of households	1,185	1,682	2,134	3,396	3,414	+18

*Age demographics from the 2020 Decennial Census are not available until 2023.
Source: United States Census Bureau

Ten Largest Property Taxpayers:

Source: Vernon Township Assessor

Taxpayer	Address	Property Type	2023 Assessed Valuation	Percentage of Total Assessed Valuation
ARC Alight	4 Overlook Point, STE 4OP	Office Buildings	$19,397,341	2.79
Sedgebrook Propco SL VII LLC	800 Audubon Way	Retirement Community	$16,754,069	2.41%
IHP Tri-State Asset, LLC	75 Tri State Intl	Office Buildings	$14,134,092	2.03%
SR DE I LLC	444 Parkway Drive	Apartment Building	$11,659,665	1.68%
Ryan LLC	577 Aptakisic Road	Office Buildings	$6,930,708	1.00%
Galaxy IL WI II LP	3 Overlook Point		$6,814,952	0.98%
LA-RFMBG Lincolnshire, LLC	10 Marriott Drive	Hotel	$6,529,619	0.94%
Lincolnshire Propco LLC	900-970 Milwaukee Ave.	Office Buildings	$6,069,505	0.87%
J R Carlson Laboratories INC	100 Shelter Rd.	Office Buildings	$4,332,900	0.62%
325 Marriott Drive LLC	325 Marriott Dr.	Office Buildings	$4,308,499	0.62%