2016
Operating Budget
&
Capital Improvement Program

Lincolnshire, Illinois

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Reader's Guild to the Budget

This guide provides information on how to navigate the Village of Lincolnshire Budget.

Account Types and Conventions

To understand how the Village of Lincolnshire Budget is organized, it is important to have an understanding of several basic government accounting concepts. Governmental accounting, often called "fund accounting", recognizes all income a government receives (usually called "revenue") does not all go into one big "pot" or treasury to be paid out as government officials direct. Governmental accounting recognizes, when officials approve a new source of revenue such as a tax, fee or surcharge, it is usually for a specific purpose - building roads, emergency relief, economic development, etc. - and such funds should be kept for that specific purpose. Funds for specific activities should not be "commingled" with money for other governmental purposes. Revenue sources are recorded in separate accounts or funds, and they cannot be used outside the specific fund without a disclosed accounting entry.

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

In the Village of Lincolnshire budget, there are budget entries for twelve funds. The General Fund is the largest and primary fund of the Village, and all the accounts and line items in this fund are found in a separate index tab in this budget document. Also, in a separate tab section, are the Village Water and Sanitary Sewer funds. The Water and Sewer Fund budget accounts for all revenues and expenditures necessary to deliver water and collect sewage for water and sewer customers. This fund was established as an enterprise fund. User fees are annually established to support the system's operating expenses. The other fund in this section is the Water and Sewer Improvements Fund. Besides user fees, the primary source of revenue in this fund are water and sewer connection fees - a fee paid when new homes and office buildings, connect to the Village water and sewer systems. These revenues are saved and invested (all the interest earned stays in this fund) until a capital improvement is needed in the water and sanitary sewer system. In a capital (long-term) account like this, money may accumulate for several years before it is spent.

The remainder of the funds in the Village budget can be found under a tab section called Other Funds. These funds vary in the amount and purpose, but they are all generally single

income/single purpose funds. These funds range from the Motor Fuel Tax Fund, which accounts for the Village's share of State Motor Fuel Tax allocations and can only be used for street improvements, to the Police Pension Fund, which collects and invests money contributed from the Village (employer) and Lincolnshire Police Officers (employees) to fund retirement and disability pensions for Lincolnshire Police Officers.

The General Capital Improvement Fund section identifies planned expenditures for the current year's capital projects as well as summarizes the Village of Lincolnshire's Ten Year Capital Improvement Plan.

Each fund contains information regarding employee distribution by fund or division. In cases where it indicates less than 1.0 for a full-time position, it means the cost of the position is allocated over more than one fund or division. For example, the Finance Director is allocated 80% to the General Fund and 20% to the Water and Sewer Fund. All positions have been thoroughly evaluated so they are allocated by time spent supporting each fund or division.

Financial Overview

The Financial Summary section provides summary information pertaining to the entire Budget. The summary information in this section is provided by fund, and also by area of activity (capital projects, general government, bonded debt, etc.). One of the tables in this section, the Summary of Receipts and Disbursements, shows unspent money from previous years for each fund. This summary of cash and investments reflects how much money the Village has in reserve, and thus captures Lincolnshire's financial condition. Also included are the long term debt summary and property tax comparisons.

Non-monetary Information

The Organizational Information and Supplementary Information sections provide information about Lincolnshire's history, resident demographics and characteristics, the Village government organization, and the budget process.

The Budget's Table of Contents is detailed, and will tell you where to find any piece of information you wish. The Village hopes this introduction assists in the review of the budget document; understanding various sections of the budget; and explaining the contents of each section. If you have any questions, please contact Village Manager Brad Burke at 847.913.2335 or bburke@lincolnshireil.gov or Finance Director/Treasurer, Michael Peterson at 847.913.2303 or mpeterson@ lincolnshireil.gov.

MEMORANDUM

To: Mayor Brandt
Village Board of Trustees

Date: January 1, 2015

From: Brad Burke, Village Manager

Subject: **FY 2016 Budget Highlights and General Changes**

On behalf of the Village staff and management team, I am pleased to present the approved Village of Lincolnshire 2016 Budget. The budget covers the Village's fiscal year period from January 1, 2016 through December 31, 2016.

The Village Board and staff continue to work diligently and cooperatively to maintain and, when possible, enhance the level of municipal services Lincolnshire residents expect from their municipal government. As the Village enters the 2016 fiscal year, economic circumstances continue to compel the Village to continuously examine staffing needs and operations to efficiently match resources to community demands. The Village's financial position is carefully monitored and evaluated through the regular review of costs and services and by planning for the future needs of the community.

The past few years have shown economic improvement in some categories of revenues; however, many of the Village's revenues remain stagnant. The Village of Lincolnshire continues to see the effects of an uneven and slow economic recovery, which is reflected in the Village's local government revenue. The challenges caused by the recession and slow return to a growing economy remain require the Village to make difficult choices to prioritize spending on services and personnel while at the same time addressing both near term and long term capital needs of the community.

Additionally, the uncertainty of the State of Illinois fiscal circumstances, contentious political climate, and lack of an approved budget well after the start of their fiscal year presents the potential for delays in receipt or complete loss of state-shared revenue. Given the outcome of the budget situation downstate is unknown at this time, and no specific decisions have been made to reduce revenue or limit the ability to levy taxes, staff has prepared a budget based upon no changes in state-shared revenue or the Village's ability to levy funds via property taxes. Should circumstances change to directly impact the Village's ability to execute upon the 2016 Budget, Village staff is committed to working with the Village Board to determine actions to take to address any potential negative budget impact resulting from future decisions made by the state legislature.

The Fiscal Year 2016 Budget, prepared by the management team, reflects staff's commitment to working cooperatively with the Village Board to implement strategies to maintain Lincolnshire's positive financial condition while providing excellent services to residents. A review of the Fiscal Year 2016 budget is laid out on the following pages.

BUDGET FORMAT

Significant changes were made in the presentation of the Village of Lincolnshire budget over the course of the two previous years. These changes resulted in increasing the number of expenditure line items to improve spending accountability and provide an improved accuracy in budgeting. The additional detail improves management's ability to monitor expenditures/projects throughout the year. As the Fiscal Year 2016 Budget represents the third fiscal year in the transition to the new budget format, it is becoming easier to make direct year over year comparisons. However, given this is only the third year of the change, it remains difficult to identify trends.

The budget is divided into several tabs. The dividers break down the budget into different subject areas including: organizational information; budget process and policies; a summary of the Village's financial status; breakdown of expenses by operational division in the General Fund; Water and Sewer Fund expenses and revenues; the minor funds of the Village; capital projects for Lincolnshire's capital improvement program; and supplementary information. The Budget also includes a comprehensive detailed spreadsheet of all Professional Service Agreements for each operating area of the Village. This document is found in Supplementary Section of the budget.

BUDGET HIGHLIGHTS

Staff is pleased to present the Village Board with a Fiscal Year 2016 Budget that meets the following objectives.

- The Fiscal Year 2016 Budget maintains the Village's General Fund unrestricted fund balance above the Village's targeted fund balance of 100% of operating expenditures (including debt service). The projected fund balance at the beginning of Fiscal Year 2016 is expected to be 154% of annual operating expenses plus debt service. This amount is 79% more than the Village's formal fund balance policy of maintaining 75% reserves. The reserves held by the Village, in excess of the fund balance requirements, are intended to fund future capital projects as outlined in the approved 10-Year Capital Plan.

- Capital expenditures planned for fiscal year 2016 are a result of projects identified as part of the Village's annual update to the Lincolnshire's 10-Year Capital Plan. The annual update was approved by the Village Board July 27, 2015. A copy of the plan is included with the budget for reference to spending on projects in outlying years.

- The Fiscal Year 2016 Budget provides capital funding for critical infrastructure improvements in various Village neighborhoods and needed equipment, including:

    - Village Hall shake roof replacement ($650,000).

    - Remodel Village Hall front desk operations to improve customer service and increase security ($40,000).
    - Purchase of new sewer flusher to assist with cleaning Village storm and sanitary sewer systems ($180,000).

    - Procurement of new hydraulic lifts for use by fleet personnel to replace equipment that does not provide safe and appropriate way to safely raise heavy

equipment for servicing ($45,000).

- Replacement of office light fixtures to eliminate obsolete fixtures ($50,000).
- Sewer work on Cumberland Drive ($63,000).
- Continue work initiated in 2015 on Des Plaines River streambank stabilization project ($125,000).
- Purchase of replacement squad in the Police Department in accordance with the Vehicle Replacement Schedule ($36,000).
- More than $392,505 in road resurfacing to address needed maintenance.
- $192,000 in expenditures related to the equipment and vehicle replacement for Public Works functions.
- $188,000 in Park Development funds for the construction of a pocket park at the base of the Indian Creek pedestrian bridge in the downtown triangle parcel.
- $559,000 in expenditures related to an Illinois Transportation Enhancement Program (ITEP) grant the Village received for Route 22 median project (Stage 1) and Village Entrance corridor.
- $360,000 for year four of the multi-year project to update all water meters in the Village to provide for automated meter reading. In 2016, commercial meters will be replaced.
- $149,000 to complete Jamestown Lane water main loop
- $70,000 to replace one-ton utility truck in Water & Sewer operations.
- $58,000 in engineering services for the design of planned 2017 Pembroke Water Main Replacement Project

- The Fiscal Year 2016 Budget includes no increase in personnel. The budget contemplates a reduction of one full time equivalent position. An existing vacant Police Officer position will remain unfilled in 2016. The Police Department will be implementing an alternate staffing model to accommodate this change in staff. With the recent resignation of an existing Police Records Clerk position, this vacancy is to be filled by a Community Service Officer (CSO). This change increases the number of Community Service Officers to 2, and these positions will cover records duties as needed in addition to their regular CSO functions. The Village currently has 60 full time employees and seasonal and part-time/seasonal personnel totaling 5.50 full-time equivalents (FTE) for a total of 65.5 FTE.

- The 2016 Budget provides for no property tax levy increase for property owners.

- The budget provides for a property tax levy to fund Village operations related only to pension contributions to the Police Pension Fund for the Village's sworn police

personnel, the Illinois Municipal Retirement Fund for the Village's non-sworn personnel as well as applicable FICA for all Village staff.

- The Fiscal Year 2016 Budget provides for a 9.55% increase ($0.95) in the combined water and sanitary sewer fee charged to utility customers served by the Village's water and sewer system. The fee increase is due in part to the increase in the charge for service for the Village to purchase water from the City of Highland Park. Highland Park will increase its charge for the Village to purchase water 5.02% effective January 1, 2016.

FINANCIAL SUMMARY

In 2015, a number of key revenues performed above budget. A summary of these revenues are listed below:

State Income Tax	$ 25,000
Sales Tax	$135,000
Home Rule Sales Tax	$ 65,000
Room & Admission Tax	$100,000
Real Estate Transfer Tax	$140,000
Building Permit Fees	$ 45,000
Increased Revenue from Budgeted	$445,065

It should be noted the largest component of revenue performing above budgeted projected is Real Estate Transfer Tax. The increase in this revenue is due primarily to a large single commercial property sale resulting in one time revenue.

Revenues for all funds total $21,642,660 and expenditures total $23,742,563. Revenues are projected to remain relatively stable from Fiscal Year 2015 to Fiscal Year 2016. For Fiscal Year 2016, revenues reflect $2,553,636 in transfer revenue for the General Capital Fund. The General Fund reserves transferred to General Capital Fund will be used to address the Village's long-term capital needs identified in the Village of Lincolnshire Long-Term Capital Plan. Additionally, the Budget reflects the transfer of $453,345 of Water and Sewer Operations reserves to the Water & Sewer Improvement Fund to pay for debt service and planned capital expenditures.

General Fund reserves are projected to total $11,733,950 at the conclusion of fiscal year 2016. This represents a 161% projected reserve balance of annual operating expenses and debt service as of December 31, 2016. This compares to a projected 2015 fund balance of 154% of annual operating expenses and debt service.

Total General Fund expenditures, including transfers to fund requested capital, debt service and pension contributions, are contemplated to be $12,202,775. This compares to budgeted General Fund expenditures (with transfers and debt service) projected for Fiscal Year-End 2015 in the amount of $11,733,724. One of the most significant changes in the General Fund for 2016 is the inclusion of property tax levy revenue related to the Police Pension Fund in the amount of $833,550. A recommendation of the auditors during the FY2014 audit was to include property tax revenue and corresponding expenses ($833,550) to be transferred to the Police Pension Fund. Since the funds are revenue of the Village as a result of Lincolnshire's levy, the auditors recommended these transactions be included in the General Fund budget rather than only in the Police Pension Fund in accordance with accounting standards.

GENERAL FUND

Revenues have been conservatively budgeted again this year and are largely based upon estimated year-end revenues for 2015. Staff has noticed better results in the Home Rule Sales Taxes, Room and Admission Tax and Real Estate Transfer Tax during 2015 and is hopeful this trend will continue into 2016. Based upon these results, staff estimated some taxes to be slightly higher than the 2015 Budget; however, a majority of revenue lines do remain flat for the 2016 Budget.

Operating expenses total $9,993,120. This is a 10.9% increase from the approved 2015 General Fund – Operating budget. However, if the expenses related to the inclusion of the Police Pension Fund transfer ($833,550) are omitted from this calculation, the General Fund operating expenses increased only $96,925 or 1.1% over the approved 2015 General Fund Operating budget. The costs are relatively the same as 2015. The approved budget reflects no increase in personnel but includes a merit increase in salaries equal to a maximum of 3% adjustment. Regular operational costs are projected to increase based upon the implementation of the first year of the collective bargaining agreement between the Village and the Illinois Fraternal Order of Police, increased activity in the area of planning/economic development, and technology initiatives. Staff is pleased to report insurance premiums for the Village's medical provided through the North Suburban Employee Benefits Cooperative will increase only 3.0% in 2016.

The Village continues to experience modest improvements from year to year in many General Fund revenues. The General Fund reserve balance at the end of Fiscal Year 2016 is estimated to be $15,178,157 which is equal to nearly 19.2 months of operating expenses and debt service. Village of Lincolnshire policy is to have nine (9) months available in reserves; however, the Village Board goal is to maintain an operating reserve equal to 12 months. Maintenance of this level of reserves will assist the Village in meeting future capital investments needs of the Village as outlined in the 10-Year Capital Plan.

WATER AND SEWER FUND

Revenues are based upon 402 million gallons of water sales. The approved Budget includes a 9.55% increase to water and sewer rates ($4.68 to $5.13 per 1,000 gallons and $5.27 to $5.77 per 1,000 gallons respectively). The increase is necessary in part due to an increase of 5.02% in water rates from Highland Park as well as a need to lessen the dependency of the Water and Sewer Funds on General Fund transfers.

The 2016 budget also introduces a new tiered billing structure for commercial accounts. The tiered structure attempts to more equitably distribute costs of water and sewer service delivery.

In early 2016, the Village will transition from quarterly to monthly utility billing for water & sewer service. The ongoing implementation of the automated meter reading system throughout all water accounts in the Village makes it easier to provide billing on a monthly basis. Monthly billing provides more predictability in utility fee revenues and will help Village staff identify customer problems in a more timely fashion.

Administrative costs are to increase 6.4% by $41,235 in the Water & Sewer Administration budget for the coming year. Water & Sewer Operations are to decrease by $158,900 or 4.4% decline.

For the Water and Sewer Fund at the beginning of Fiscal Year 2016, the unrestricted net position was $1,266,615, which is equal to just over 3.7 months of operating expenses. The projected unrestricted net position based upon the Fiscal Year 2016 Budget is expected to be $844,972 or 20% of annual operating expenses in the fund. The policy is to maintain 20% or at least two (2) months in reserve. The Fiscal Year 2016 Budget meets the Villages fund balance policy for the Water & Sewer Fund.

WATER AND SEWER IMPROVEMENT FUND

Staff projects $100,000 in direct revenues from connection fees and $453,345 in transfer revenues from the Water and Sewer Operations Fund. This amount represents an increase over the current year due to anticipated development projects in the downtown and in new residential construction related to the Camberley Club townhome development.

Capital improvements total $1,121,800. The majority of these expenditures are related to the automated meter reading system deployment in commercial accounts throughout the Village ($360,000); Jamestown Lane water main loop ($149,000); and debt service ($187,300). Other projects contemplated include miscellaneous repairs at $120,500 and engineering studies related to future sanitary sewer rehabilitation projects and a study of inflow and infiltration into the sanitary sewer system.

OTHER FUNDS

The Motor Fuel Tax Fund continues to be used only for our annual street resurfacing program ($175,000). The revenues are based upon our population and estimated future per capita revenue provided by the Illinois Municipal League.

Once again, the Village will only extend a property tax levy to operate its two (2) pension funds, the Police Pension Fund and Retirement Fund (formerly IMRF Fund). The Police Pension Board requests a 2016 contribution of $783,607. The 2015 Property Tax levy is based on the Police Pension Board annual request plus an additional contribution to take the total to $833,550. This request is based upon the following actuarial assumptions- 15 year amortization period, 6.5% investment return, Entry Age Normal Level Dollar Cost Method, Level Percentage of Payroll (closed) amortization period, with a 100% funding goal.

In the Retirement Fund, the portion of the IMRF expenses to be covered by property taxes is $368,000 for fiscal year 2015. The property tax rate for both the Police Pension Fund and the Retirement Fund was structured to remain the same (.241 per $100 EAV) compared to the current year.

The Park Development Fund was included in the budget for the first time with the Fiscal Year 2015 Budget. This fund reflects revenues received in the form of developer donations for new residential developments. The Village is restricted in the types of expenditures using Park Development funds. The 2016 Budget contemplates the using anticipated park donation revenue from the Camberley Club townhome development to fund the construction of the pocket park in the downtown near The Fresh Market grocery store. This project is expected to be executed when the construction of the remaining out parcels in this development take place.

In the E-911 Fund, fees from landlines and wireless are anticipated to cover expenses related to dispatch services including the Village of Lincolnshire's agreement with Village of Vernon Hills to provide dispatching. The 2016 Budget contemplate the use of reserve funds to cover the cost

of the Village transitioning to the STARCOM21 Radio System to meet federal requirements regarding radio frequencies.

Existing funds in the Special Service Area – Traffic Signal Fund will be used to offset costs of maintenance of the traffic signal at Westminster Way and Route 22. No property tax is to be levied for this special service area.

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

ACKNOWLEDGEMENTS

The process of developing the Village of Lincolnshire budget is the annual opportunity for staff and officials to contemplate the Village's past, present, and future. The annual Budget is a critical document for the Village as it: defines all we do as an organization; serves as a statement of the organization's values; demonstrates the Villages capabilities; and provides a guide to what we hope to achieve.

The presentation of this budget document would not be possible without the support, coordination and ability of the Village's Department Managers. I am grateful to the time each Department Manager dedicated to the budget process. Special appreciation is extended to Finance Director Michael Peterson for all his efforts in assisting with developing the budget, presentations to the Board, and for his work in transitioning the budget format to the detailed document seen today. Additionally, Administrative Assistant Leslie Ulibarri and Management Analyst Youssef Shoukry are thanked for their assistance in editing and proofreading the narrative portions of the budget document and assembly. Without each of these staff member's commitment, this document would not have become a reality.

Lastly, I would like to express my sincere gratitude to the Mayor and Village Board of Trustees. All members of the management team benefit from your collective guidance, support, and confidence. If you have any questions or comments regarding this budget, please contact me.

Respectfully submitted,

Bradly J. Burke

Village Manager

Budget Process

This Budget document defines Village of Lincolnshire governmental activities for the fiscal year January 1 through December 31, 2016.

The State of Illinois Statutes provides two formats by which municipalities may spend anticipated revenues. The "Budget" system, which requires appointment of a Budget Officer, provides for estimates of anticipated revenues as well as expenditures for the fiscal year. This system allows various shifts of funds between line items and the budgeting of contingency funds. Both shifts between line items and expenditure of contingency funds are governed by rules established by the Board of Trustees. The "Appropriations" system requires annual passage of an Appropriations Ordinance, which outlines expenditures. Changes in the amount of expenditure in this system may only be made by passage of a Supplementary Appropriations Ordinance by the Mayor and Board of Trustees. Smaller municipalities usually operate under the Appropriations system, as it is simpler in process and format. Lincolnshire has operated under the Appropriations system since the Village's incorporation. As the Village has grown in size and professionalism, a budget document has been produced. The Village's annual budget is simply a detailed explanation of the items outlined in the Appropriations Ordinance, and has no legal effect.

In preparing the budget proposals, Department Managers are given parameters by staff responsible for the budget document and by the Village Manager. These parameters change from year to year, based on goals of the Village Board and economic climate, but they always include guidelines as to acceptable levels of spending increases, a ratio of capital to operating expense and a discussion of personnel. The Finance Director/Treasurer and Village Manager are responsible for compiling requests from the various departmental operations into a cohesive, balanced budget.

Village residents, appointed Boards and Commissions and civic organizations provide input regarding priorities for the coming year early in the Budget process. The Mayor and Board of Trustees want to hear and consider comments and suggestions from the public at the outset of the process. The first such meeting concerning the FY 2016 Budget was held September 15, 2015.

Following September 15, 2015 public input session, the first draft of the Budget is prepared and made available for review and distribution to the Mayor and Trustees. The Budget contains funding for personnel, benefits, professional services and other goods and services Village staff use in their day-to-day activities. The budget includes revenue projections, or estimates of Village government income for the next fiscal year, so expenditures can be tailored to meet anticipated revenues. The Budget also includes a Capital Improvement Program detailing the

expenditures for permanent facilities and major vehicles and equipment purchases. Village officials and staff annually review and revise the Village's Capital Improvement Program. In 2014, the Village Board adopted a 10-Year Long-Term Capital Improvement Plan for Lincolnshire. This long-term program provides for a comprehensive review of long-term capital and equipment needs, and the financial resources needed to support them. After the Village Board has time to study the draft budget document, the Mayor and Board meet in several Committee of the Whole Budget meetings for discussions on the proposed budget for the coming year.

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

Once the Budget is approved, the Annual Appropriations Ordinance is prepared for consideration and approval by the Village Board. After the Appropriations Ordinance is approved, staff prepares the Tax Levy Ordinance, if necessary. This ordinance authorizes the County to levy taxes on property within the Lincolnshire corporate limits for the Village's portion of employee pension contributions. If the amount of the Tax Levy exceeds 105% of the previous year's levy a Public Hearing must be held prior to the Mayor and Board vote on the ordinance.

BUDGET BASIS

The general government-type fund budgets (i.e. the General Fund) are prepared on a modified accrual basis. The modified accrual basis of accounting is followed by the governmental and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable. The governmental fund measurement focus is on the determination of financial position and changes in financial position, rather than on net income determination.

The Water and Sewer Fund activities, except for depreciation and compensated absences, are budgeted on a full accrual basis. The accrual basis of accounting is used by enterprise, proprietary and pension trust funds, with the measurement focus on determination of net income, financial position and cash flows. Revenues are recognized when earned and expenses are recognized when incurred.

The Comprehensive Annual Financial Report (CAFR) shows the status of the Village's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases, this conforms to the way the Village prepares its budget. Two exceptions are the treatment of depreciation expense and compensated absences. Depreciation is not shown in the budget, although the full purchase price of equipment and capital improvements is, while purchase of capital improvements is depreciated in the CAFR for the Water and Sewer Fund. Compensated absences (accrued but unused sick leave) are treated slightly different in the budget and in the CAFR. The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

2016 Budget Calendar / Approval Schedule

Date/Time	Event	Purpose
7/10/2015	Revised Capital Improvement Program Worksheets Distributed to Department Managers – Sheets Linked to General Capital	Capital Improvement Program Development
7/24/2015	Personnel Change Requests Due to Village Manager	Operating Budget Development
8/3/2015	Completed Capital Improvement Program Worksheets due to Village Manager	Capital Improvement Program Development
8/3/2015	Finance Director Distributes Operating Worksheets to Department Managers	Operating Budget Development
8/3/2015	Professional Services Agreements List Distributed to Department Managers for Updating	Operating Budget Development
8/3/2015	Letters Sent to Lincolnshire Organizations Regarding FY2016 Budget Process	Operating Budget Development
8/3/2015	Budget Article Completed for September Newsletter	Operating Budget Development
8/3/2015	Departmental Goals and Objectives for Fiscal Year 2016 Submitted to Village Manager for Review	Goal/Objective Development
Weeks of 8/3/2015 to 8/14/2015	Village Manager Reviews Capital Improvement Worksheets & Returns to Department Managers with Comments	Capital Improvement Program Development
8/26/2015	Village Manager Hosts Employee Meeting to Obtain Questions / Comments from Staff – During Employee Council	Obtain Comments / Requests
8/31/2015	Completed Operating Budget Worksheets due to Finance Director	Operating Budget Development

Date/Time	Event	Purpose
8/31/2015	Professional Services Agreements List Due from Department Managers to Finance Director	Development of Operating Budget
9/11/2015	Finance Director Distributes First Draft Budget to Department Managers and Village Manager	Operating Budget Development
9/15/2015	Special Committee of the Whole Meeting	Mayor & Board of Trustees Discuss 2016 Goals & Objectives.
9/15/2015, 7:00 PM	Special Committee of the Whole Meeting	Mayor & Board of Trustees Receive Comments/Suggestions from Organizations and Residents
Weeks of 9/14/2015 9/21/2015	Operating and Capital Improvement Program Budget Workbooks assembled by Finance Director and Village Manager	Operating & Capital Improvement Program Budget Development
9/14/2015 & 9/21/2015	Department Manager meetings with Finance Director and Village Manager	Review Operating and Capital Improvement Program Budget and Professional Services Agreement List
10/02/2015	Department Managers Return Finance Draft of Budget with Comments	Operating Budget Development
Week of 10/05/2015	Budget Workbook Revisions Made	Operating & Capital Improvement Program Budget Development
10/15/2015	Budget Workbooks Delivered to Mayor and Board of Trustees	Distribution of Proposed Budget
10/15/2015	Public Copies of Budget Workbooks at the Village Hall, Library and Online	Public Review of Budget
Weeks of 10/19/2015 & 11/02/2015	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees Review Budget
11/09/2015	Committee of the Whole Meeting	Public Comment on Proposed Budget
Weeks of 11/09/2015 & 11/16/2015	Special Committee of the Whole Budget Meetings (As Needed)	Mayor and Board of Trustees Review Budget
Week of 11/30/2015	Final Budget Revisions Made by Village Manager/Finance Director	Operating & Capital Improvement Program Budget Development
12/10/2015	Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
12/10/2015	Public Copies of Final Budget at the Village Hall, Library, and Online	Allow Interested Members of the Public to Review Budget
12/14/2015 - 7:00 p.m.	Village Board Meeting	Adoption of FY 2016 Budget

Financial Policies

Overview
The financial policies of the Village are a critical component in the budget decision-making process. Any policies impacting the budget, including: reserve policies, surplus policies, capital and debt management, and fixed assets are contained in the financial policies.

Operating Budget Policies

Accounting Basis
The General Fund, Motor Fuel Tax Fund (MFT), E911 Fund, Police Pension Fund and Park Development Fund budgets are prepared on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures of the fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due, using the current financial resources measurement focus of accounting.

The budgets for the Proprietary Fund (Water and Sewer), and Internal Service Fund (Vehicle Maintenance Fund) are prepared on the full accrual basis of accounting. Under the full accrual basis, revenues are recorded when earned (i.e., Water User Fees are recognized as revenue when the bills are prepared), and expenses are reported when a liability is incurred, regardless of the timing of related cash flows, using the economic resources measurement focus of accounting. The major difference between the budget basis and the full accrual basis of accounting is that the former "expenses" the full amount of a capital expenditure in the first year of purchase while the latter "expenses" it (as depreciation) over the lifetime of the capital item.

Guidelines
The Comprehensive Annual Financial Report (CAFR) presents the status of the Village's finances on a basis consistent with "Generally Accepted Accounting Principles" (GAAP), (i.e., the governmental funds use the modified accrual basis of accounting, while the proprietary funds use the full accrual basis). To provide a meaningful comparison of actual results with the budget, the CAFR presents the Village's operations on a GAAP basis and also shows fund expenditures and revenues on a budget basis for the General, Debt Service and Proprietary funds.

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

The budget process and format is focused on maintaining and/or enhancing basic core Village services along with a focus on annually adjusted short-term and long-term goals.

The budget will provide adequate funding for maintenance and replacement of capital plant and equipment.

The Village Board is provided with interim budget reports comparing actual versus budgeted revenue and expense activity throughout the year. Amounts presented in the budget documents are compared with actual revenues and expenditures for each month and year-to-date on a monthly basis.

The Village shall establish and maintain a standard of accounting practices. An audit by an independent certified public accounting firm will be performed annually. The Village will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

Planning
The Village will annually prepare a 10-Year Long Term Capital Plan. The Long Term Capital Plan will include estimated costs of future capital improvements, such as streets, parks, pedestrian/bike paths, water and sewer infrastructure, building improvements and major pieces of equipment, including vehicles.

Budget Amendments
The Village operates under the “Appropriations” system of budgeting. Amendments to the Budget may be made through a Supplemental Appropriations Ordinance approved by the Village Board. It is the intent each additional appropriation be matched with an additional revenue source.

Balanced Budget
The Budget should be balanced with current revenues equal to, or greater than current expenditures. Use of fund balances is permissible for capital program needs as approved by the Mayor and Board of Trustees.

Personnel
Control of expenditures in the area of personnel costs is provided through position control and adherence to the Village’s Classification and Pay Plan found in the Supplementary Information included with the budget book. No new full-time or part-time positions may be created without the approval of the Mayor and Board of Trustees.

Property Tax Levy
For Fiscal Year 2016, the Village will use the property tax levy to fund employee pensions only and not for general fund operations.

Financial Reserve Policies

On an annual basis, after the year-end audit has been completed and during the budget process, the Village Manager shall produce a schedule of all projected fund surpluses and deficits, with projections of reserve requirements and a plan for the use of any excess surpluses for the current year in accordance with the Use of Financial Reserve Policy and the Use of Surplus Policy. This document will be used not only to ensure compliance with stated policies, but also to analyze the total reserve and surplus picture to ensure the policies create no inadvertent adverse effects.

Working Capital

Reserves for the Village's various funds should be adequate to provide sufficient working capital to meet daily cash needs, provide investment earnings, handle unexpected decreases in revenues and absorb unexpected or emergency expenditures. The General Fund's "unreserved" fund balance will be maintained in an amount greater than or equal to seventy-five percent (75%) of the annual General Fund operating budget, including the annual debt service. This amount approximates 275 days of working capital.

To provide the resources necessary to ensure continued operations of the Village's Water and Sewer programs should a natural disaster or significant changes in the weather pattern occur, the Village shall maintain a working capital reserve in an amount greater than or equal to twenty percent (20%) of the annual operating budget, including debt service, but not including depreciation and capital expenditures.

Use of Surplus Policies

Use of Surpluses

It is the intent of the Village to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt, and reduction of outstanding debt. The Village will not use year-end surpluses to fund ongoing operating expenses.

Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Financial Reserve Policies. Excess surplus will then be used for the following purposes, as determined by the Village Board:

- Capital Replacement Programs
- Cash Payments for Capital Improvement Program Projects
- Pension Funds
- Retirement or Refinancing of Existing Debt

Water and Sewer Fund surpluses shall be first used to fund minimum reserve requirements identified in the Financial Reserves Policies, with excess surpluses used to fund capital projects.

Capital Improvement Program
Excess surpluses may be used to pay cash for Capital Improvement Program (CIP) 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 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 the achievement of the Village's strategic short-term and long-range plans. Projects are prioritized and approved based on the relevancy of the project to the Village's strategic plan and the impact on the "end customer" (i.e. resident, property owner). Approval for inclusion in the proposed budget is granted through a two-step review process. Step 1 involves presentation and analysis of the proposed capital project at the individual departmental/Village Manager level. Step 2 brings the capital project to the Board level. All potential capital items will be discussed in a budget workshop held annually with the Village Board and the Management team.

Capital Budget
The Village shall adopt an annual Capital Budget for both the General Fund and Water & Sewer Improvement Fund based on the Long-Term Capital Improvement Plan. Future capital expenditures will be projected based on the needs of the Village. The Village's needs are based on changes in population, real estate development, and/or the economic base.

Village staff will identify the estimated costs and funding sources for each capital project proposal before it is submitted to the Village Board for approval. The Village shall make all capital improvements in accordance with an adopted Capital Budget. The Village will determine and use the most prudent financial methods for acquisitions of new capital equipment and projects based on market conditions at the time of acquisition and financial reserves projected to be available.

Maintenance
The Village shall maintain all capital assets at the level adequate to protect the Village's capital investment to minimize future maintenance and replacement costs.

Debt Management Policies
The Village shall review its outstanding debt annually for the purpose of determining if the amount of financial debt the Village is carrying is appropriate for a village its size.

Debt Issuance
When the Village finances capital projects by issuing a bank loan or bonds, it shall amortize the debt over a term not to exceed the average useful life of the projects financed. The Village's goal is to keep the average maturity of loans, or General Obligation Bonds at or below fifteen years. Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt financing" classifications. Pay-as-you-go capital items will be $500,000 or less with short lives (less than ten years). Debt financing will be used for major, non-recurring items with a minimum of fifteen years of useful life.

Debt financing is generally considered appropriate for capital improvements when they cannot be funded from current revenues or from reserves. All debt is soundly financed by conservatively projecting revenue sources to finance the debt.

The Village shall confine long-term borrowing to major capital improvements having useful lives of 15-20 years or longer. When appropriate, the Village shall use special assessments or self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

Debt Service Levels
Annual General Fund debt service expense will be limited to ten percent (10%) of the total of the General Fund budget. The Village will limit its total outstanding General Fund obligation to eight point six two five percent (8.625%) of the assessed valuation of taxable property which is the limit required of non-home rule municipalities.

The Village shall follow a policy of “full disclosure” in its Comprehensive Annual Financial Report and bond prospectus.

Revenue Policies

Revenue Projections
During the budget process, the Village shall estimate two categories of annual revenue. Type One revenue will consist of what the current fiscal year’s revenue is estimated to be at year end. This estimate is usually a composite of eight months of actual revenue and an estimation of the last four months. Type Two revenue will consist of a projection of the new fiscal year’s twelve months based on prior revenue data and assumptions on such factors as the economy, local business activity and plans.

The Village shall maintain a diversified and stable revenue system to the extent provided by law to insulate it from short run fluctuations in any one revenue source.

User Fees
The Village shall periodically recalculate the full cost of selected activities currently supported by user fees and charges to identify the impact of inflation and other cost increases. The Village shall set fees and user charges for the enterprise fund (Water and Sewer) at a level to fully support the total direct and indirect costs of operation.

Reporting and Analysis
To ensure compliance with Revenue Policies, Reserve Policies, and Budget Policies, the Village shall prepare reports and analysis periodically to monitor, project and estimate revenues and expenditures:

1. Five-year Financial Forecast of Revenues and Expenditures. A planning tool used by Management and the Village Board to forecast and project various funds (General, General Capital, Water and Sewer Operations, Water and Sewer Improvement, Motor Fuel Tax).

2. Reserve Analysis. The Village will annually review the reserve levels and produce a report that indicates up-to-date reserve levels as compared to policy goals.

3. Analysis of Business Community. The Village will be alert to potential relocations of major revenue producers, both in and out of the Village and potential State legislation that could impact the Village revenue base.

4. Investment Portfolio Reports. A monthly report designed to track and analyze the performance of the Village's investment portfolio.

Fixed-Asset Accounting Policies and Procedures

Definition of a Fixed Asset
The dollar amount to be capitalized is a unit cost of $10,000 or greater and useful life exceeding one year. Fixed assets include equipment, computers, furniture and vehicles. The unit cost is applied to individual assets; acquiring a group of assets with values below the individual unit cost will not result in inclusion.

Infrastructure assets such as building improvements, roads, water/sewer pipes and lift stations are capitalized when costs reach the $200,000 threshold. An inventory of specific assets falling below the $10,000 unit cost threshold (i.e. computer equipment and off-the-road equipment-pumps, generators, etc.) is maintained for the purpose of insurance coverage and accountability. Once inventoried, all capital items are maintained in the physical inventory and Capital Replacement Program until disposed.

The Governmental Accounting Standards Board (GASB) Statement No. 34 requires the following infrastructure be inventoried (capitalized and depreciated): buildings, furniture & equipment, land improvements, roadways, storm sewers, pedestrian/bike paths, street and 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 Capital Improvement Plan that justifies the feasibility of a project or program requiring the purchase.
2. Replacement - Through the Capital Replacement Program for items already in inventory requiring replacement.
3. Emergency - Ad hoc needs are addressed through special meetings of the Board and Management resulting in subsequent amendments to the budget.

The procedures for purchasing fixed assets are:
1. Capital items must be approved for inclusion in the proposed budget.

2. Through the Accounts Payable software, departments initiate payment requests for review and approval.

Year-End Procedures
At year-end, Finance records the assets into proper asset classifications in the fixed asset maintenance files. Depreciation is calculated annually on all assets (except land).

Disposition/Transfer of Assets
The department/division transferring/disposing of an asset shall complete a property disposition form, signed by the department head and approved by the Village Manager. The form is routed to Finance for entry into the accounting records. At least annually the Village auctions assets

that have salvage or resale value. After disposal, a list of the assets auctioned and their sales price is sent to Finance. Unsold assets are noted in a memorandum to Finance.

Physical Inventory
Each year, as part of the Capital Replacement Program Budget, a complete inventory of fixed assets will be distributed to every department/division. At that time, all items on the inventory must be physically verified by a representative and corrections or changes made on the inventory sheets, which will then be signed and returned to Finance.

Fixed Asset Losses/Damages
Damaged, lost or stolen assets should be reported to Finance so changes to the fixed assets inventory can be made and the appropriate insurance claims/coverage can be made.

Finance Responsibilities
1. Review fixed asset file.
2. Maintain additions, deletions and transfers of fixed assets.
3. Update fixed asset system and record depreciation at year-end.
4. Work in conjunction with Village departments to conduct annual physical inventory of fixed assets.
5. Make adjustments of asset records when deemed necessary.
6. Review asset records to ensure adequate insurance coverage.
7. Prepare CAFR fixed asset schedules and reconcile schedule balances to fixed asset records.

Department Responsibilities
1. Justify need for capital purchases through the Budgeting Process.
2. Seek purchase approval and submit payment request.
3. Department/division managers are responsible for proper account coding and description of asset on every purchase order and check request for all capital purchase.
4. Conduct an annual physical inventory of fixed assets.
5. Prepare property disposition forms when assets are transferred, removed from inventory, lost, stolen or damaged.

<u>Illinois Municipal Retirement Fund and Police Pension Funding Policies</u>
Contributions to the IMRF or Police Pension Funds will be in conformance to guidelines set by state statute and guidelines contained in the Village's Police Pension Funding Policy, respectively, which is annually reviewed and adopted by the Village Board.

<u>Investment Policies</u>
Investments made by the Village will be in conformance to guidelines contained in the Village's Investment Policy which is annually reviewed and adopted by the Village Board.

Investment Management
The Village shall perform a cash flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled to insure optimum cash availability. Investments shall be managed to optimize cash utilization to generate and enhance interest income opportunities.

Investment Analysis
The Village shall review its investment policies established for investing surplus funds to

account for changes in legislation and market conditions on an annual basis. Village staff shall prepare monthly investment portfolio reports containing the overall performance of the fund.

Funding Policy for Illinois Municipal Retirement Fund

Introduction
The purpose of this policy statement is to define the manner in which the Village of Lincolnshire funds long-term cost of pension benefits to Illinois Municipal Retirement Fund (IMRF) plan participants. The ultimate goal of this policy is to ensure that pension benefits can be paid, employer costs can be managed, and the plan to fund pensions is clear.

Funding a defined benefit pension plan requires a long-term horizon. Assumptions and inputs into the policy should focus on long-term trends, not year-to-year shifts in the economic or 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 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
- Funding Discipline
- Intergenerational Equity
- Contributions as a Stable Percentage of Payroll
- Accountability and Transparency

A. 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.

B. Specific Policy Assumptions
The Village does not obtain a separate actuarial report for IMRF and instead relies on the information provided by IMRF. IMRF costs are allocated to the budget activities in which the

related salary expenditures are recorded. Most IMRF costs are funded by the Village's IMRF property tax levy. Other Village funds (ex., Water/Sewer Operating Fund and Vehicle Maintenance Fund) pay their IMRF costs from revenues dedicated to those funds.

C. 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. As required by State Statute, the Village will, at a minimum, 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.

2. EMPLOYER CONTRIBUTIONS- Property Tax Receipts will be electronically deposited to IMRF on a bi-weekly basis.

3. EMPLOYEE CONTRIBUTIONS- Employee contributions obtained through payroll deduction Receipts will be electronically deposited to IMRF on a bi-weekly basis.

D. 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.

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

F. 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. The Village's Annual Financial Report shall be published on its website; uploaded to the State of Illinois Comptroller's Office; and hard copies will be available at Village Hall, Lake County Clerk's Office, and Vernon Area Public Library. This report includes various financial reports related to the Lincolnshire's Retirement Fund and the Village's annual contribution to the Pension Fund.

2. The Village's Annual Budget shall be published on its website; hard copies will be available at Village Hall, Lake County Clerk's Office, 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 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 conditions of the Village warrant, and the Village Board determines it is appropriate.

Funding Policy for Lincolnshire Police Pension Fund

I. 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.

II. 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
- Funding Discipline
- Intergenerational Equity
- Contributions as a Stable Percentage of Payroll
- Accountability and Transparency

A. 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	100% of the UAAL is amortized according to a Level Dollar method
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 $35,000 per year.
9. RATE OF RETURN	6.5% per year compounded annually, net of investment related expenses.
10. SALARY INCREASES	Rates vary by age from 24 to 55, with level increases 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	RP-2000 Combined Healthy Mortality with a blue collar adjustment, projected to current year using Scale BB.
13. DISABLED MORTALITY RATE	RP-2000 Disabled Retiree Mortality, projected to the current year using Scale BB.
14. DISABILITY RATE	70% of the disabilities are assumed to be in the line of duty.
15. MARITAL STATUS	85% of police officers are assumed to be married.

16. SPOUSE'S AGE — Males are assumed to be 3 years older than females.

17. CENSUS DATA — Collected as of measurement date
Example: 12/31/2014 for fiscal year 2015

18. MEASUREMENT DATE OF THE NET PENSION LIABILITY
12/31 (ie: fye2014 will be measured 12/31/2014)

19. RETIREMENT & TERMINATION RATES
Based on Department of Insurance study using actual experience from all Police Pension Plans in Illinois

Discussion

1. Adequacy: Lincolnshire strives to fund the obligation for benefits using assumptions that are estimated to be realizable 50% of the time.

2. Measurement of the actuarial value of assets: In a 5-year smoothed market method, the current market value of assets is reduced (increased) for the current year and each of three succeeding years, by a portion of the gain/(loss) in market value during the prior year. Such gain/(loss) is determined as the excess/ (deficit) of the current market value of assets over the market value of assets as of the prior year, increased to reflect interest at the actuarial rate and adjusted to reflect contributions and benefit payments during the prior year. The portion of such gain/(loss) by which the current market value of assets is reduced (increased) shall be 80% in the current year, 60% in the first succeeding year, 40% in the second succeeding year and 20% in the third succeeding year. Additionally, in accordance with government accounting standards, the actuarial value of assets excludes any contributions receivable on the reporting date.

3. The Date of the actuarial valuation used to determine the total pension liability information about changes in assumptions or other inputs/benefits basis for determining employer contributions. Lincolnshire Police Pension Fund's Actuarial Valuation shall be stated as of January 1 of the current fiscal year (i.e.: Actuarial Valuation as of January 1, 2015 for Fiscal Year Ending December 31, 2015).

B. <u>Funding Discipline</u>

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.

C. Intergenerational Equity

Annual contributions should be reasonably related to the expected and actual cost of each year of service so the cost of employee benefits is paid by the generation of taxpayers who receives services from those employees.

Specific Policy Objectives and Considerations

Fully funding pension benefits over the actuarial period reasonably aligns the cost of the benefits of the public services with the taxpayers who benefit from those services.

D. Contributions as a Stable Percentage of Payroll

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

E. 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, Lake County Clerk's Office, 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.

III. 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:

- General Fund
- Special Revenue Funds
- Capital Projects Funds
- Enterprise Fund (Water and Sewer Fund)
- Debt Service Funds

No part of this policy is intended to supersede Illinois statutes. In the event of a conflict, Illinois Statutes will govern the course of action.

Objectives
Funds of the Village will be invested in accordance with Illinois Statute sections 30ILCS235 and 5ILCS220-15 and pursuant to the Village's Home Rule powers and its policies and written administrative procedures. The Village's investment portfolio shall be managed in a manner to attain a market rate of return throughout economic cycles while at the same time preserving and protecting capital in the overall portfolio. Preservation of capital shall have priority at all times over the investment rate of return. Investments shall be made based on statutory constraints and in accordance with the investment policy statement. To optimize total return through active portfolio management, resources shall be allocated using a cash management program. This commitment of resources shall include financial and staffing considerations.

Delegation of Authority
The Finance Director is designated as Investment Officer of the Village and is responsible for investment decisions and activities, under the direction of the Village Manager and the Treasurer. 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%(1)
Illinois Government Cash Fund	35%
Illinois Metropolitan Investment Fund	35%

(1) The exception to the 33% maximum percentage guideline would be when the CD's are being invested using the CDARS (Certificate of Deposit Account Registry Service), or similar system. This is an investment system that ensures each CD has complete FDIC coverage.

Diversification by Financial Institution:
Certificates of Deposit (CDs) - Commercial Banks
(No more than 15 percent of the total portfolio with any one institution)

Maturity Scheduling - Short Term
Investment maturities (short-term) for operating funds shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures (payroll, bond payments) as well as considering sizeable blocks of anticipated revenue (tax turnover, franchise fee payments). Maturities in this category shall be timed to comply with the following guidelines:

Under 30 days	10% (minimum) of total short term investments
Under 90 days	25% (minimum) of total short term investments
Under 270 days	50% (minimum) of total short term investments
Under 1 year	90% (minimum) of total short term investments
Under 18 months	100% (minimum) of total short term investments

Maturity Scheduling - Long Term
Instruments and diversification for the long-term portfolio shall be the same as for the short-term portfolio. Maturity scheduling shall be timed according to anticipated need. For example, investment of capital project funds shall be timed to meet contractor payments, usually for a term not to exceed three years. Investment of prepaid assessment funds shall be tied to bond payment dates, after cash flow projections are made using a forecasting model which considers prepayment rate, delinquency rate, and interest on bonds and income on investment. Mortgage fund maturities should not exceed the mortgage term.

Competitive Selection of Investment Instruments
Before the Village invests any surplus funds in Certificates of Deposit, a survey of competitive rates shall be conducted. If a specific maturity date is required, either for cash flow purposes or for conformance to maturity guidelines, rates will be requested for instruments which meet the maturity requirement. If no specific maturity is required, a market trend (yield curve) analysis will be conducted to determine which maturities would be most advantageous.

Rates will be requested from financial institutions for various options with regard to term and instrument. The Village will accept the bid which provides the highest rate of return within the maturity required and within the parameters for these policies. Records will be kept of the rates offered, the rates accepted and a brief explanation of the decision which was made regarding the investment.

Qualified Institutions
The Village shall maintain a listing of financial institutions which are approved for investment purposes. Banks shall provide their most recent Consolidated Report of Condition ("call" report) at the request of the Village. At minimum, the Village shall conduct an annual evaluation of each bank's creditworthiness to determine whether it should be on the "Qualified Institution" listing. Securities dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers.

Safekeeping and Collateralization
It is the policy of the Village of Lincolnshire to require that funds on deposit in excess of FDIC limits, or investments not guaranteed by the United States of America or any agency of the United States of America be secured by some form of collateral. The amount of collateral provided will not be less than 110% 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 110% level. Pledged collateral will be held by the Village of Lincolnshire or in safekeeping and evidenced by a safekeeping agreement. If collateral is held in safekeeping, it may be held by a

third party or by an escrow agent of the pledging institution.

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

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

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

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

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

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

Adoption: Adopted by the Village of Lincolnshire Board of Trustees on December 10, 2007.

Mission Statement

The mission of the Lincolnshire municipal corporation is to provide excellent service and program delivery in the most cost effective and efficient manner to all citizens of the community, to protect the pastoral environment and character of the residential areas of the Village, to provide an environment for a successful corporate/commercial segment and to at all times reflect the highest organizational ethics in the pursuit of accessible and forthright government.

Code of Organizational Values

1. Open and Accessible Government. The most fundamental of our values must be open and honest government. It is our first responsibility. Our competence is encouraged by subjecting our actions to the public arena and our ideas become better when we expose them to public scrutiny. It is crucial that we maintain an organizational reputation for honesty and integrity. In order to further our service goals, we must remain accessible to the public to whom we provide service.

2. Fiscal Responsibility. Proper use of public funds is a trust which must be continually guarded. These funds must be managed in the most efficient manner at all times and all rules and regulations pursuant to their use must be adhered to.

3. Personal Honesty and Integrity. Each employee has a responsibility to the organization and his or her colleagues to demonstrate the highest standards of personal integrity, truthfulness, honesty and fortitude in our public activities. It is in this way that we can inspire public confidence and trust in our government. With this in mind, we must and will:
    a. Comply with all applicable laws, ordinances, regulations and resolutions in carrying out our duties.
    b. Eliminate any and all circumstances which could result in personal gain from the performance of our official duties.
    c. Not accept gifts of value.
    d. Avoid all interests or activities which are in conflict with the conduct of our official duties, including political activity within the Village of Lincolnshire.

4. Professionalism. We must strive for personal excellence and exhibit at all times a professional attitude based upon sound judgment free of personal biases. The spirit of professionalism demands a cooperative approach to problem solving within the organization and a commitment by each of us to demand as much from ourselves as we do from the organization as a whole.

5. A Humane Organization. The environment in which we work is crucial to the success of our endeavors. We must realize the importance of personal qualities that contribute to this environment including open communication, creative energy, dedication, respect for others, compassion and a sense of humor. In this way we can ensure that our work is a source of enjoyment and personal satisfaction.

(Approved by the Mayor and Board of Trustees by Ordinance - September, 1985)

Fiscal Year 2016 Goals

All Village Departments

- Coordinate Final Phase of Downtown Development & Pocket Park Construction: Work with selected developer on design approvals for transfer of Village-owned land. Work also includes improving pedestrian connectivity, directional signage, and pocket park design and construction.

- Update Technology Strategic Plan: Work with Village's information technology provider and GovITC on the development of a long-term technology plan for entire organization and incorporate information technology consortium shared initiatives.

- Central Area Plan: Prepare a multi-faceted Master Plan for the Village's primary commercial artery; Milwaukee Avenue and immediate environs. Incorporate Sub Area plans for the Downtown/Civic Core and Aptakisic Commercial Core. Plan to include Design, Economic, Cultural/Educational, Open Space and Infrastructure components. Business Community, Village Board and Advisory Boards, and Community Leaders participation will be a key element of plan preparation.

- Pursue Opportunities for Municipal Partnering: Continue to investigate and implement opportunities to partner with other governmental entities for the procurement of goods and services where appropriate.

- Evaluate Annexation of Desirable Properties: Continue the evaluation of properties identified by the Mayor and Board of Trustees as desirable for annexation. Work with property owners and developers to meet Village vision for growth and development.

- National Incident Management System (Nims) Training: Federal Emergency Management Agency requires minimum training levels for various municipal staff, supervisors, and managers for communities receiving federal aid. Each Department will research the requirements and complete required training.

- Emergency Planning: Complete comprehensive review and update of Village Disaster Preparedness Plan. Evaluate best location for Emergency Operations Center and prepare site to fulfill function. Conduct staff training on utilization of plan as needed.

Administration

- Research and Recommend Approach for Developing Village of Lincolnshire Strategic Plan: Explore potential consultants/firms to work with residents, Village staff and elected officials on creation of Lincolnshire strategic plan. Planning process to explore community strengths, weaknesses, opportunities, and threats and build an action plan to address long-term Village needs. (Continued from 2015. May have recommended consultant by year-end for work to be completed in 2016.)

- Implement Mobile Technologies for Field Personnel where Practical: As a result of implementation of new enterprise software solution for building permitting/inspections, code enforcement, and work order management system in FY2015, implement formal mobile technology strategy to best utilize this new resource.

- Finalize Comprehensive Update Personnel Policies Manual: This project is to be completed in first quarter of 2016.

- Update Village Brand Identity: Pending Village Board approval of new brand identity, update print and electronic media as appropriate as part of initial roll out of new brand and marketing initiative.

- Continue to Explore Options for Implementation of High-Deductible Health Insurance Plan While Meeting Regulations of Affordable Care Act (ACA): Continue to monitor rule-making related to ACA and explore possibility of implementing optional high-deductible health insurance plan via Village's health insurance pool where practicable.

- Improve Customer Service Experience and Transparency of Information on Village Website: As a result of new enterprise software solution for the Village's building permitting and development review processes, and financial system, implement browser based web features of this software to improve customer service experience by increasing availability to complete transactions online. Implement and promote enterprise software solution "Access My Government" features to take full advantage of all features.

- Increase Use of Video: Implement formal video initiative to promote Village meetings, programs, and services online to meet ever increasing expectation for video access.

- Document Management: Research, recommend and implement formal document management system which will integrate with new enterprise software system if cost effective.

- Regular Performance Management Reporting: Implement routine reporting on department performance metrics.

- Coordinated Community Organization Planning Event: Implement annual event to connect community groups and potential business community supporters to discuss/plan the next year's event and activities calendar. The event will also provide an opportunity for the business community to determine their donation/giving plan for the coming year.

<u>Community & Economic Development</u>

- Revenue Enhancement: Investigate opportunities to manage Building Permitting and property maintenance for surrounding smaller communities/unincorporated areas.

- Review and Update Development-Related Codes: Continue the comprehensive review of Development-related Codes. Targeted sections for 2016 include: Zoning Definitions, Cellular facilities, the Subdivision Code, and the Tree Preservation Ordinance.

- Provide Planning and Support to Community Events: Continue and build-upon Staff support of community-wide events, including a major re-branding of Taste of Lincolnshire and enhancement of Food Truck Friday's. Initiate new events; including a retail-focused special sale event, and a new community-wide seasonal event.

- Implement Community-Wide Economic Development/Marketing Plan: Continue to focus on economic development efforts including: landlord/tenant/broker meetings, creation of economic development promotional materials, dedicated commercial website, evaluation of new commercial-centric informational kiosk signs on Milwaukee Avenue and Half Day Road, and implementation of Marketing Plan developed in conjunction with Branding Initiative.

- Village Identification & Wayfinding Signage: Evaluate and develop plan for modernizing Village entrance signage and adding new wayfinding signage throughout the community to assist in consistently identifying the Lincolnshire brand.

- Comprehensive Pedestrian Plan: Create a comprehensive pedestrian plan for the Village Downtown and commercial corridors including; lighting, landscaping, street furniture elements and thematic design (in conjunction with Public Works Dept.).

- Research and Evaluate Village Impact Fees: Research the methodology and applicability of existing utility connection fees, school and library impact fees, annexation impact fees and Park Fees to determine if current fees satisfy current needs and recommend fee revisions where necessary.

- Review Zoning Regulations and Research Design-Oriented Regulations to insure Residential Character/Integrity of the Village is preserved: Review bulk regulations of all Residential Zoning Districts to insure Village vision is met and analyze the necessity of varying degrees of design-standards/review to support preservation of residential character.

- Solicit Feedback from Businesses: Prepare a business-centric survey to gauge business concerns, comments and suggestions for improving the local economy. Evaluate formation of a Restaurant Association to provide additional feedback from this highly-important business sector. This goal addresses a priority found in the Economic Development Strategic Plan.

<u>Finance Department Goals</u>

- Accounts Payable- Vendor Payment via Auto Withdrawal: A direct debit or direct withdrawal is a financial transaction in which one person or company withdraws funds from another person's or company's bank account. Finance will review Lincolnshire's active vendor list for opportunities to register for direct withdrawal to pay vendors. Propose further changes to Lincolnshire's "Authorized Signatures on Checks and Drafts" (Village Code 1-8A-1-4) related to this activity.

- Bank Services: Prepare a Request for Proposal for various bank services and interest rates offered by local banks. Present findings to the Board and seek authorization for the Village Manager to enter into a bank services agreement.

- Credit Card Processing: In 2015 credit card acceptance for utility payments was deployed. Credit card acceptance for rates, fees and customer charges for Community Economic Development, Police and Public Works will be implemented in 2016.

- Financial Software Documentation: With the 2015 fourth quarter software installation, documentation is needed for all newly installed modules.

- Financial Reports: Many Lincolnshire financial reports utilize third party software (Relativity) to import data from the MSI databases. Finance will make necessary modifications to all these reports to utilize BS&A databases.

- Government Accounting Standards Board (GASB) 34 Reporting: Research the full capabilities of the BS&A software to determine the capability of GASB 34 infrastructure and capital asset tracking and reporting. This reporting is currently tracked with spreadsheets and it may be possible to find an efficient solution within BS&A software.

- GASB 68 (Accounting and Financial Reporting for Pensions): The 12/31/2014 audit required many hours of preparation for GASB 67. Lincolnshire's auditor predicts a similar number of preparation hours will be needed to implement GASB 68 for fiscal year end 12/31/2015. Finance will again work with the Lincolnshire Police Pension, Pension Actuary and Auditor in preparation of year end reporting changes.

- Positive Pay: Positive pay is a service whereby the company electronically shares its check register of all written checks with the bank. The bank therefore will only pay checks listed in that register, with exactly the same specifications as listed in the register (amount, payee, serial number, etc.). This system dramatically reduces the potential for check fraud. Research and review positive pay service and fees offered by local banks. Further coordinate efforts between BS&A and a local bank to implement this service.

- GIS & Utility Billing: Work with MGP to determine the possibility of mapping water usage by parcel as a layer within the GIS software. The map will provide staff with a unique view to determine average usage within a specific area. It is common for residents experiencing high usage to ask for average water usage in their area. Residents and staff find this information helpful. This was not possible with the MSI software; however BS&A software and GIS software utilize the same programming language making this project a possibility.

<u>Police Department</u>

- STARCOM21 Radio System Transition: Coordinate purchase and deployment of new portable radios compatible with statewide STARCOM21 Radio System for all department personnel. Facilitate training for department personnel in the operation of new radios and conduct testing within Village buildings to ensure reliable two-way radio communication with the STARCOM21 system.

- ETSB Consolidation: Develop plan to consolidate and dissolve Village of Lincolnshire Emergency Telephone System Board (ETSB) as mandated by Public Act 99-0006.

- Village Hall Complex Security: Explore opportunities to enhance security of Village Hall complex by increasing video monitoring outside of building, including parking areas, building entrances, and the driveway entrance from Olde Half Day Road.
- Strategic Planning: Formulate a planning committee to create a successor strategic plan for the Police Department consisting of projects and initiatives to be accomplished over

the next five year period (2017-2021).

- Succession Planning / Deputy Chief: Plan for the mid-year departure of Deputy Chief of Police. Identify and develop police personnel with the potential to fill key leadership positions within the department. Prepare and conduct promotional processes which assess the competencies and motivational profile required to undertake those leadership roles.

- Collaborative Relationships: Continue to identify opportunities to collaborate with residents and community organizations to build and strengthen community relations, and accomplish the department's crime control mission.

Public Work Department

- Employee Development and Training Initiatives: Provide career path and succession planning. Adjust job descriptions and duties as needed. Offer Employee Training Provide Monthly Employee Training Opportunities. Ensure that every employee attends at least one training program each year.

- Continue Automatic Water Metering System Conversion: Implement the Fourth year of this multi-year project.

- Implement Sanitary Sewer Rehabilitation Program: Rehabilitate 2000 feet of Sanitary Sewer main for 2016.

- Develop Long Range Flood Mitigation Plan for Lincolnshire Drive area: This is an ongoing project consisting of the following: identify project needs, incorporate capital improvements into CIP, investigate flood response improvements, take active role in Des Plaines Watershed Workgroup.

- Comprehensive Pedestrian Plan: Create a comprehensive pedestrian plan for the Village Downtown and commercial corridors including; lighting, landscaping, street furniture elements and thematic design (in conjunction with Community & Economic Development Department).

- Emergency Response Plan Initiatives: Develop an Emergency Response Plan for all Village facilities including: Village Hall, Public Works Facility, North Park, Rivershire and Spring Lake Park.

- Village Sign Replacement Initiatives: Complete year one of a multi-year project on Village-wide repairs or replacement of damaged and worn street signs, parking lot signs and park entrance signs.

- Increase Visibility and Awareness of Lincolnshire Tree Planting Program: In response to recent tree loss due to Emerald Ash Borer, increase community awareness of the Village's Tree Adoption Program and tree planting opportunities throughout the Village. Consider expanding and promoting tree adoption program to local business community to help respond to private property tree loss.

Village Officials

Village Board of Trustees	Term Expiration
Mayor Elizabeth Brandt	2019
Trustee Dr. Mara Grujanac	2019
Trustee Tom McDonough	2019
Trustee Dan Servi	2019
Trustee Mark Hancock	2017
Trustee Karen Feldman	2017
Trustee Patrick McAllister	2017
Village Clerk Barbara Mastandrea	2019
Village Treasurer Michael Peterson	NA

Appointed Boards

Architectural Review Board	
Wes Grover, Chairman	2018
Ramesh Gulate	2018
Roger Hardnock	2018
Cherise Kennerly	2018
Brad Smith	2017
Todd Jensen	2017
Ann Barranco - Alternate	2016

Park Board	
Ken Borgerding, Chairman	2018
Lee Campbell	2017
Ted Heiser	2017
Kathy Alred Lin	2018
Suzi Siegel	2016
Sandra Wright	2018
Lee Fell – Alternate	2016

Police Pension Fund Board	
Steven Lee, President	2017
Mickey Herst	2016
Adam Hyde	2017
Patrick Quillinan	2017
Jamie Watson	2017

Zoning Board	
Brian Manion, Chairman	2017
Gary Kalina	2019
Gerald Leider	2019
Michael Van de Kerckhove	2018
Brian Bichkoff	2017
Scott Brady – Alternate	2016

Management Team

Bradly J. Burke
Village Manager

Bradford H. Woodbury
Public Works Director

Stephen M. McNellis
Community & Economic Development Director

Peter D. Kinsey
Chief of Police

Michael R. Peterson
Finance Director

Management Support

Administration
Youssef Shoukry, Management Analyst
Leslie Ulibarri, Administrative Assistant II

Community & Economic Development
Linda Jones, Administrative Assistant

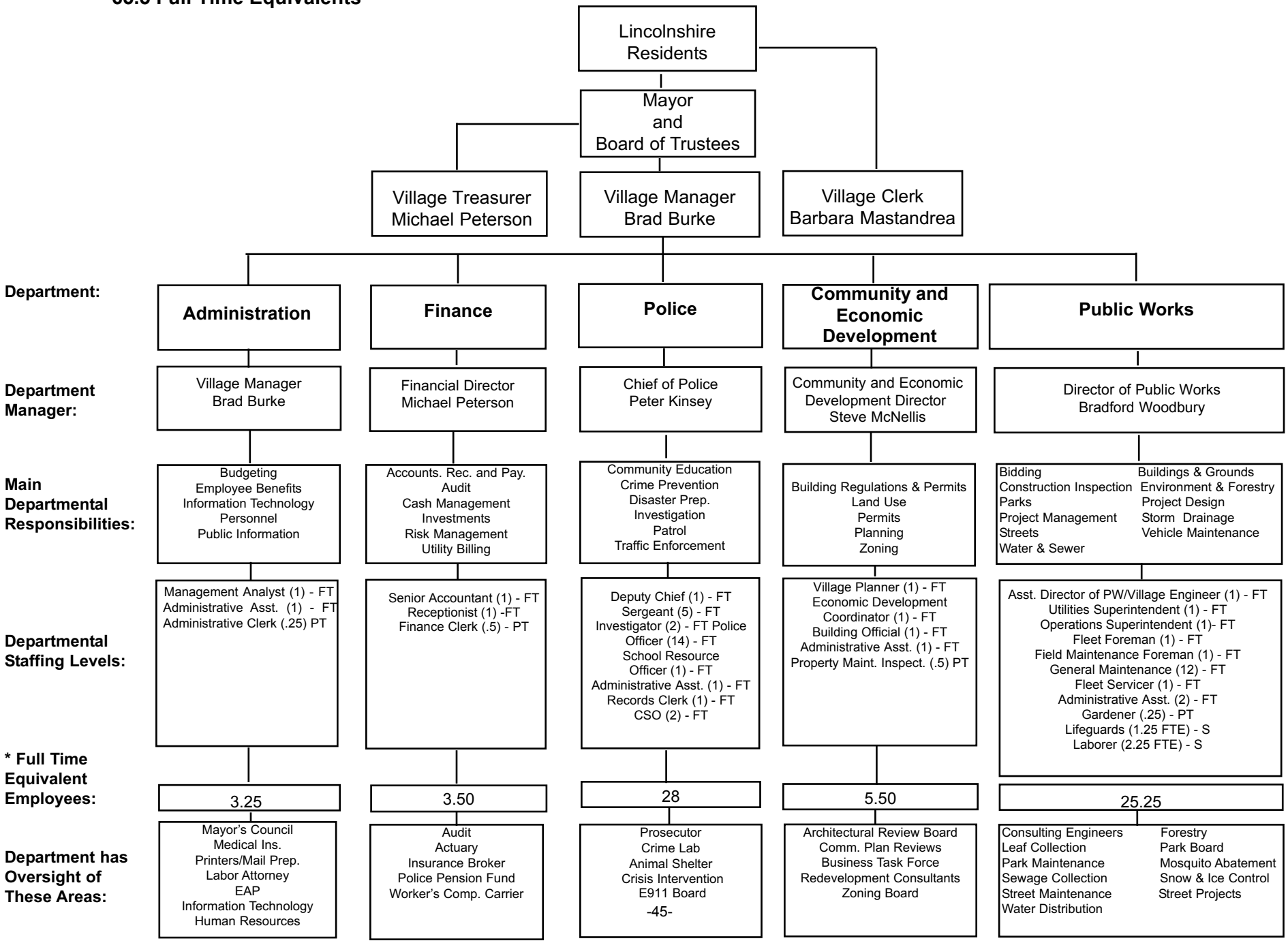
Finance
Julia Gabbard, Senior Accountant
Candy Normandy, Receptionist

Police
Sarah Maciareillo, Administrative Assistant

Public Works
Walter Dittrich, Assistant Public Works Director/Village Engineer
Terry Hawkins, Utility Superintendent
Scott Pippen, Operations Superintendent
Kimberly Jurco, Administrative Assistant
Wendy Moderhack, Administrative Assistant

60 Full Time Employees
5.5 Part Time or Seasonal Employees
65.5 Full Time Equivalents

VILLAGE OF LINCOLNSHIRE
Organizational Chart
(1/1/2016)



Financial Summary Introduction

The following pages summarize all revenues and expenditures of the Village through both number and graphic format. Revenues are listed for each of the ten 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 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
General Fund	$ 10,326,210	$11,368,306	$10,886,950	$11,678,288	$ 11,740,010
Water & Sewer Fund	$ 1,866,188	$ 1,876,819	$ 4,197,500	$ 3,748,500	$ 4,512,500
Water & Sewer Improvements Fund	$ 1,130,078	$ 324,424	$ 998,300	$ 1,049,700	$ 555,345
Motor Fuel Tax Fund	$ 217,597	$ 249,503	$ 182,200	$ 161,350	$ 173,200
Police Pension Fund	$ 3,513,173	$ 1,359,492	$ 1,211,900	$ 527,300	$ 1,155,700
Retirement Fund	$ 701,583	$ 880,411	$ 917,805	$ 854,123	$ 711,030
Fraud, Alcohol, Drug Enforce Fund	$ 25,931	$ 21,714	$ -	$ 14,120	$ -
Vehicle Maintenance Fund	$ 473,700	$ 380,000	$ 553,750	$ 430,000	$ 490,370
E911 Fund	$ 319,017	$ 333,382	$ 300,200	$ 369,200	$ 375,200
Park Development	$ -	$ 88,370	$ 100	$ 19,850	$ 236,100
SSA Sedgebrook	$ 1,179,949	$ 1,178,124	$ 1,179,600	$ 1,177,700	$ 1,174,700
SSA Traffic Signal	$ 646	$ 19	$ -	$ 15	$ -
General Capital Fund	$ -	$ 4,556,347	$ 2,015,923	$ 1,381,633	$ 4,183,636
TOTAL	$ 19,754,072	$22,616,911	$22,444,228	$21,411,779	$ 25,307,791

Expenditure Summary by Fund

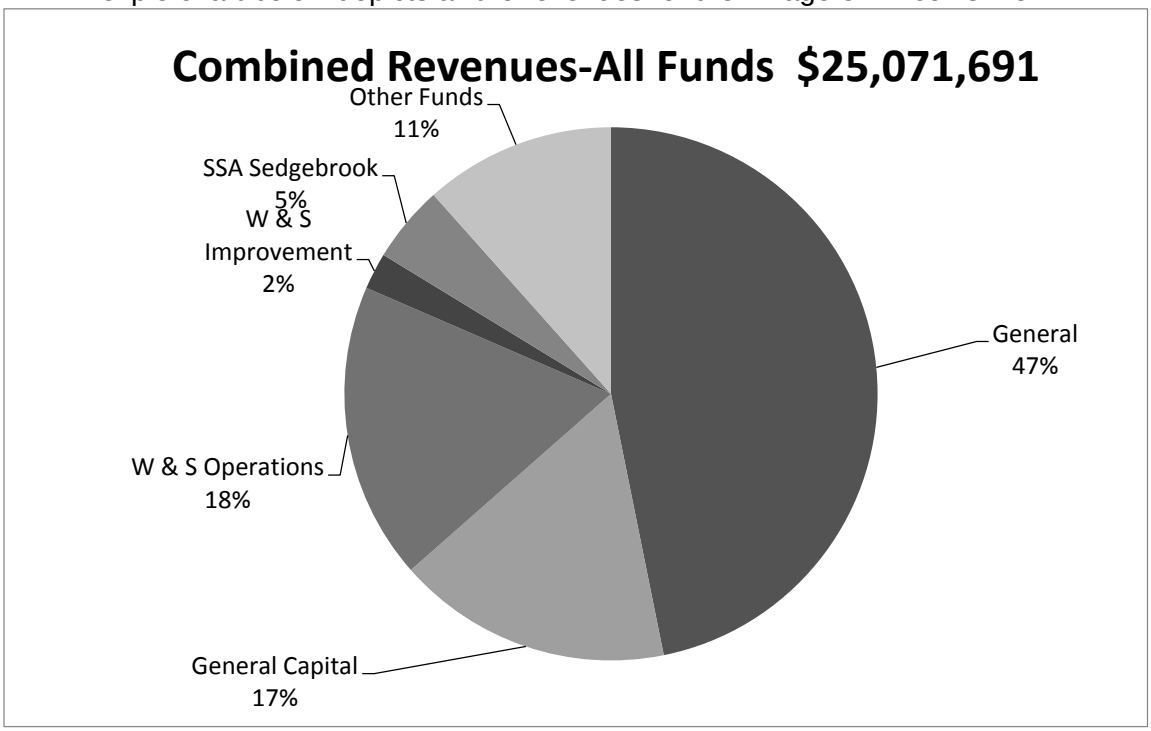
Fund	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
General Fund					
Administrative Services	$ 237,772	$ 271,065	$ 307,700	$ 279,500	$ 301,400
Finance	$ 274,382	$ 259,743	$ 262,530	$ 254,768	$ 272,305
Police	$ 2,849,353	$ 3,366,373	$ 3,189,450	$ 3,508,608	$ 4,005,800
Community & Econ. Development	$ 466,614	$ 482,620	$ 1,054,200	$ 1,066,648	$ 1,197,350
Insurance/Common Expenses	$ 933,196	$ 1,103,570	$ 1,399,765	$ 1,243,400	$ 1,397,690
Public Works					
Administration	$ 243,045	$ 183,732	$ 212,050	$ 176,250	$ 205,725
Streets	$ 919,301	$ 846,003	$ 1,064,675	$ 978,190	$ 1,079,925
Parks & Grounds	$ 1,196,134	$ 1,157,277	$ 1,378,875	$ 1,293,975	$ 1,393,525
Buildings	$ 172,925	$ 158,829	$ 143,400	$ 123,890	$ 139,400
Capital Debt	$ 1,771,981	$ 482,876	$ 1,872,805	$ 2,793,995	$ 3,035,218
TOTAL	$ 9,064,703	$ 8,312,088	$10,885,450	$ 11,719,224	$ 13,028,338
Water & Sewer Fund					
Administration	$ 603,658	$ 584,434	$ 635,700	$ 606,610	$ 1,115,350
Operations	$ 3,278,387	$ 3,154,964	$ 3,556,050	$ 3,280,270	$ 3,397,150
TOTAL	$ 3,882,045	$ 3,739,398	$ 4,191,750	$ 3,886,880	$ 4,512,500
Water & Sewer Improvements Fund	$ 231,014	$ 243,342	$ 1,957,300	$ 1,889,190	$ 1,121,800
Motor Fuel Tax Fund	$ 175,000	$ 170,049	$ 175,000	$ 175,000	$ 175,000
Police Pension Fund	$ 823,580	$ 1,068,319	$ 1,211,900	$ 1,088,800	$ 1,155,700
Retirement Fund	$ 704,549	$ 832,980	$ 917,805	$ 848,253	$ 711,030
Fraud, Alcohol, Drug Enforce Fund	$ 32,740	$ 13,130	$ 59,418	$ 11,620	$ 70,067
Vehicle Maintenance Fund	$ 475,163	$ 455,601	$ 556,490	$ 430,115	$ 487,830
E911 Fund	$ 378,432	$ 287,115	$ 300,200	$ 301,370	$ 461,900
Park Development Fund	$ -	$ 14,650	$ 30,000	$ 30,000	$ 188,500
SSA Sedgebrook	$ 1,154,842	$ 1,165,307	$ 1,179,600	$ 1,152,970	$ 1,174,700
SSA Traffic Signal	$ -	$ 1,220	$ 9,500	$ 4,880	$ 4,880
General Capital Fund	$ 1,604,023	$ 1,799,152	$ 2,817,150	$ 1,433,890	$ 2,651,025
GRAND TOTAL	$18,526,091	$18,102,351	$24,291,563	$ 22,972,192	$ 25,743,270

Expenditure Summary by Activity

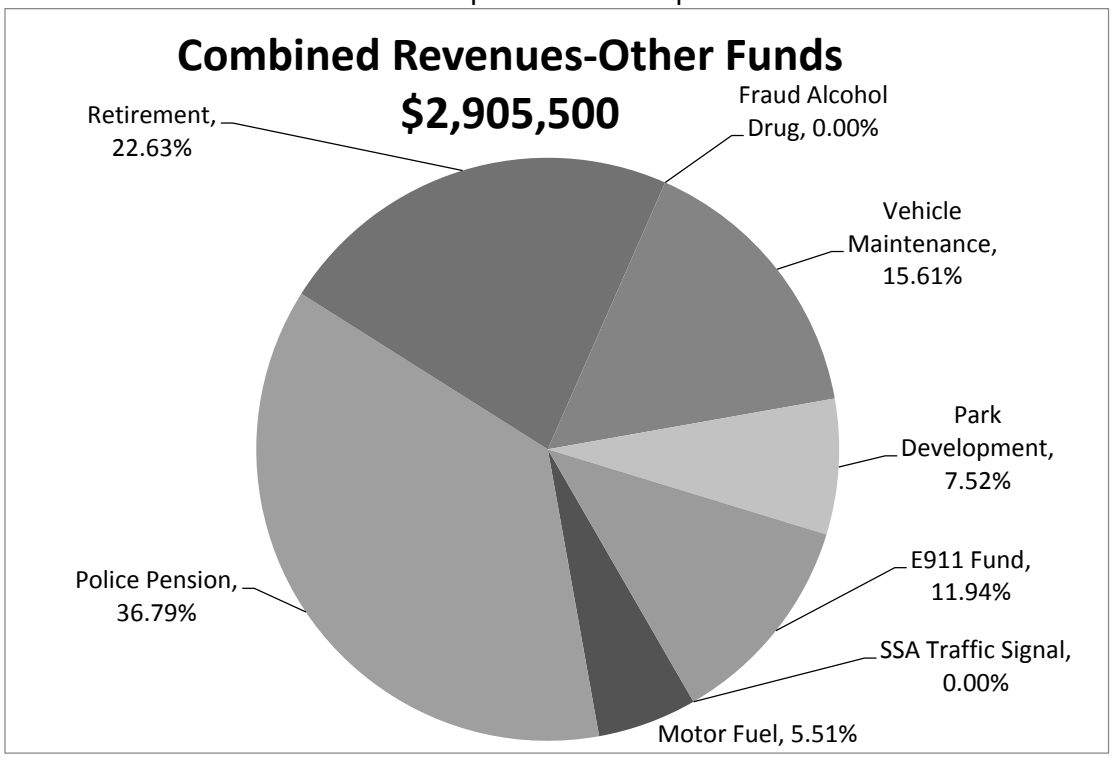
Account Activity	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
General Fund - Operating					
Administrative Services	$ 237,772	$ 271,065	$ 307,700	$ 279,500	$ 301,400
Finance	$ 274,382	$ 259,743	$ 262,530	$ 254,768	$ 272,305
Police	$ 2,665,521	$ 3,366,373	$ 2,995,600	$ 3,358,108	$ 3,834,130
Community & Econ. Development	$ 461,377	$ 482,620	$ 1,048,700	$ 1,062,348	$ 1,192,450
Insurance/Common Expenses	$ 933,196	$ 1,103,570	$ 1,399,765	$ 1,243,400	$ 1,397,690
Public Works	$ 2,248,608	$ 2,345,841	$ 2,500,000	$ 2,340,105	$ 2,553,775
TOTAL	$ 6,820,856	$ 7,829,212	$ 8,514,295	$ 8,538,229	$ 9,551,750
Special Revenue - Operating					
Vehicle Maintenance Fund	$ 444,805	$ 431,407	$ 532,070	$ 405,695	$ 465,470
Fraud, Alcohol, Drug Fund	$ 32,740	$ 13,130	$ 59,418	$ 11,620	$ 70,067
E911 Fund	$ 330,417	$ 287,115	$ 300,200	$ 301,370	$ 461,900
SSA Traffic Signal	$ -	$ 1,220	$ 9,500	$ 4,880	$ 4,880
TOTAL	$ 807,962	$ 732,872	$ 901,188	$ 723,565	$ 1,002,317
Debt Service - by Fund					
General Debt	$ 481,581	$ 482,876	$ 481,582	$ 481,582	$ 481,582
Water & Sewer Improvements Fund	$ 187,281	$ 19,677	$ 187,300	$ 187,300	$ 187,300
SSA Sedgebrook	$ 1,154,842	$ 1,165,307	$ 1,179,600	$ 1,152,970	$ 1,174,700
TOTAL	$ 1,823,704	$ 1,667,860	$ 1,848,482	$ 1,821,852	$ 1,843,582
Capital Projects - by Fund					
Motor Fuel Tax Fund	$ 175,000	$ 170,049	$ 175,000	$ 175,000	$ 175,000
Park Development Fund	$ -	$ 14,650	$ 30,000	$ 30,000	$ 188,500
General Capital Fund	$ 1,604,023	$ 1,799,152	$ 2,817,150	$ 1,433,890	$ 2,651,025
Water & Sewer Improvements Fund	$ 43,733	$ 223,665	$ 1,770,000	$ 1,701,890	$ 934,500
TOTAL	$ 1,822,756	$ 2,207,516	$ 4,792,150	$ 3,340,780	$ 3,949,025
Fund Transfer Out					
General Fund	$ 1,762,266	$ -	$ 1,889,573	$ 2,699,413	$ 2,995,006
Water and Sanitary Sewer Fund	$ 181,004	$ 129,043	$ 149,650	$ 137,250	$ 598,665
Vehicle Maintenance Fund	$ 30,358	$ 24,194	$ 24,420	$ 24,420	$ 22,360
E911 Fund	$ 48,015	$ -	$ -	$ -	$ -
TOTAL	$ 2,021,643	$ 153,237	$ 2,063,643	$ 2,861,083	$ 3,616,031
Enterprise - Operating					
Water and Sanitary Sewer Fund	$ 3,701,041	$ 3,610,355	$ 4,042,100	$ 3,749,630	$ 3,913,835
TOTAL	$ 3,701,041	$ 3,610,355	$ 4,042,100	$ 3,749,630	$ 3,913,835
Employee Pensions					
Retirement Fund	$ 704,549	$ 832,980	$ 917,805	$ 848,253	$ 711,030
Police Pension Fund	$ 823,580	$ 1,068,319	$ 1,211,900	$ 1,088,800	$ 1,155,700
TOTAL	$ 1,528,129	$ 1,901,299	$ 2,129,705	$ 1,937,053	$ 1,866,730
GRAND TOTAL	$18,526,091	$18,102,351	$24,291,563	$22,972,192	$ 25,743,270

Pie Charts - Combined Revenues and Expenditures

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

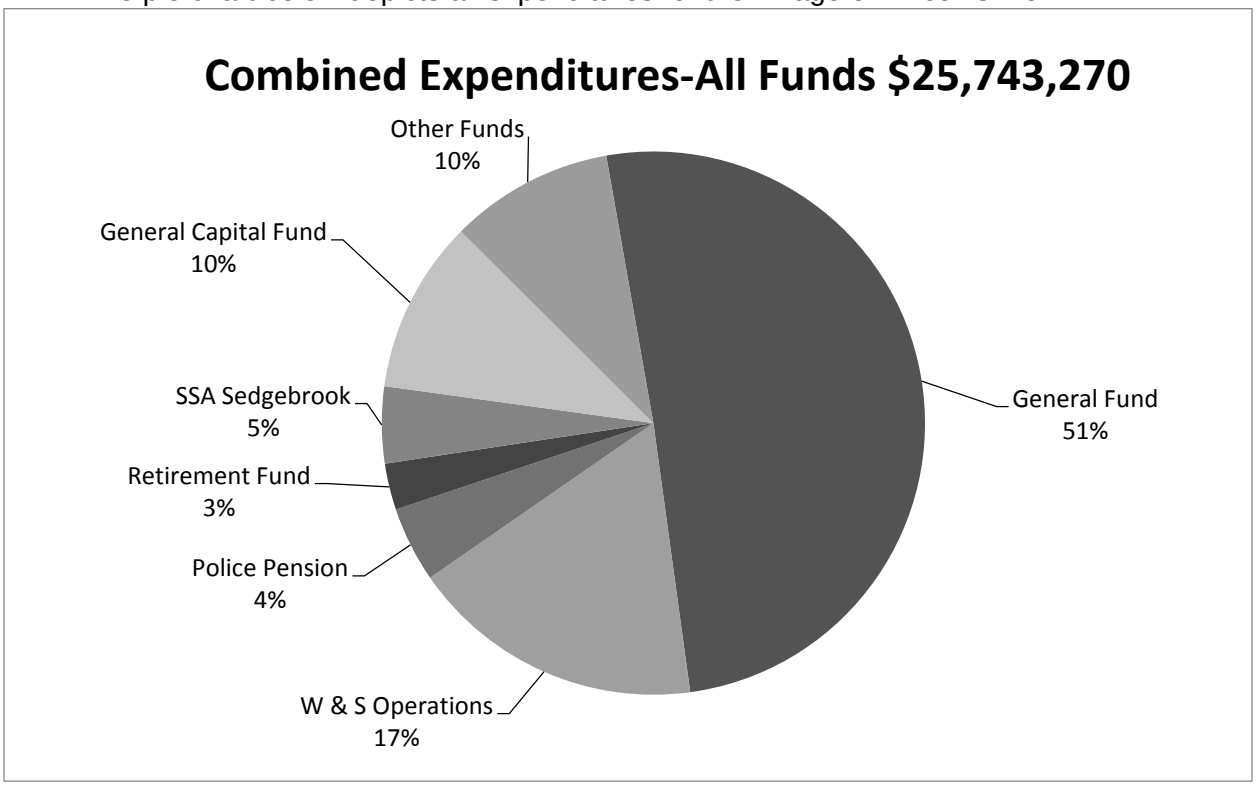


"Other Funds" make up a large portion of the Combined Revenues. The chart below depicts the makeup of these funds.

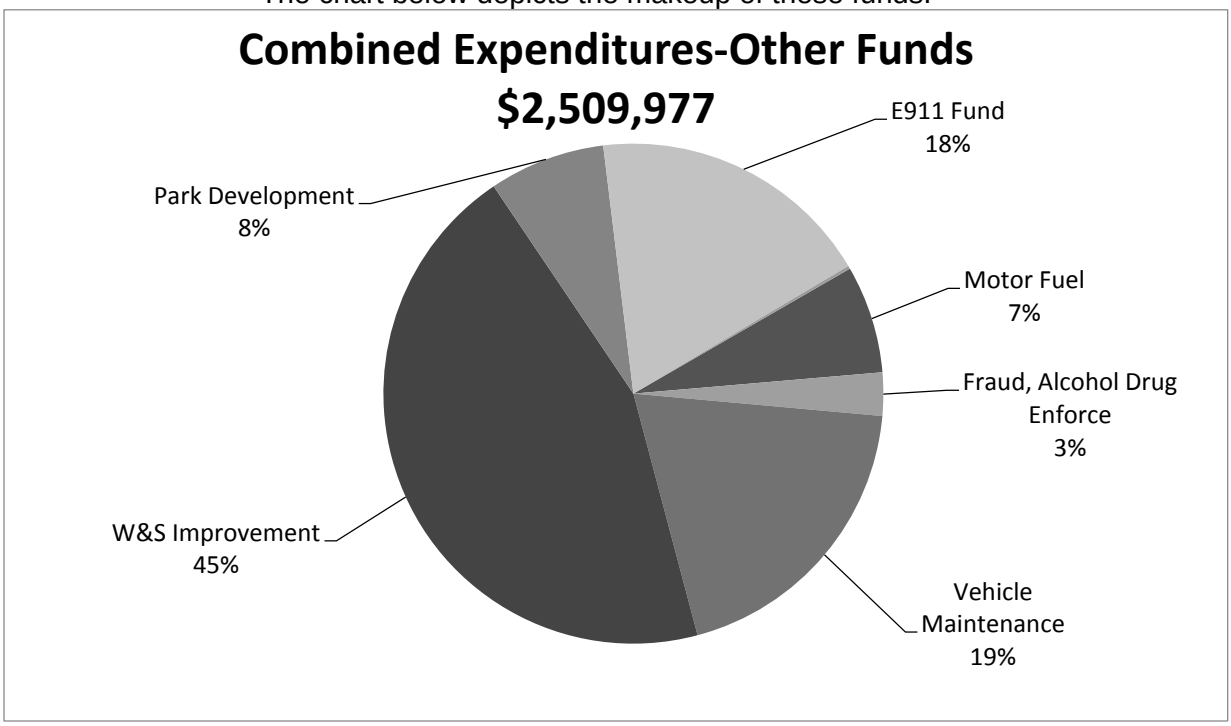


Combined Expenditures

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



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



Summary of 2015 Receipts and Expenditures

Fund	Fund Balance 01/01/2015	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Estimated Disbursmts.	Estimated Fund Balance 12/31/2015
General Fund	$10,612,821	$ -	$11,678,288	$22,291,109	$ 11,719,224	$10,571,885
General Capital Fund	$ 2,757,033	$ -	$ 1,381,633	$ 4,138,666	$ 1,433,890	$ 2,704,776
Water & Sewer Fund	$ 1,409,308	$ -	$ 3,748,500	$ 5,157,808	$ 3,886,880	$ 1,270,928
W&S Improvements Fund	$ 830,257	$ -	$ 1,049,700	$ 1,879,957	$ 1,889,190	$ (9,233)
Motor Fuel Tax Fund	$ 196,935	$ -	$ 161,350	$ 358,285	$ 175,000	$ 183,285
Retirement Fund	$ 140,159	$ 735,003	$ 119,120	$ 994,282	$ 848,253	$ 146,029
Fraud, Alcohol, Drug Enforc	$ 71,587	$ -	$ 14,120	$ 85,707	$ 11,620	$ 74,087
Vehicle Maintenance Fund	$ 51,299	$ -	$ 430,000	$ 481,299	$ 469,815	$ 11,484
Park Development	$ 115,257	$ -	$ 19,850	$ 135,107	$ 30,000	$ 105,107
E911 Fund	$ 183,632	$ -	$ 369,200	$ 552,832	$ 301,370	$ 251,462
SSA Sedgebrook	$ 2,067,817	$ -	$ 1,177,700	$ 3,245,517	$ 1,152,970	$ 2,092,547
SSA Westminister Signal	$ 17,938	$ -	$ 15	$ 17,953	$ 4,880	$ 13,073
Police Pension Fund	$19,452,281	$ 623,300	$ (96,000)	$19,979,581	$ 1,088,800	$18,890,781
GRAND TOTAL	$37,906,324	$ 1,358,303	$20,053,476	$59,318,103	$ 23,011,892	$36,306,211

Summary of 2016 Receipts and Expenditures

Fund	Estimated Fund Balance 01/01/2016	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursmts.	Estimated Fund Balance 12/31/2016
General Fund	$10,571,885	$ -	$11,740,010	$22,311,895	$ 13,028,338	$ 9,283,557
General Capital Fund	$ 2,704,776	$ -	$ 4,183,636	$ 6,888,412	$ 2,651,025	$ 4,237,387
Water & Sewer Fund	$ 1,270,928	$ -	$ 4,512,500	$ 5,783,428	$ 4,512,500	$ 1,270,928
W&S Improvements Fund	$ (9,233)	$ -	$ 555,345	$ 546,112	$ 1,121,800	$ (575,688)
Motor Fuel Tax Fund	$ 183,285	$ -	$ 173,200	$ 356,485	$ 175,000	$ 181,485
Retirement Fund	$ 146,029	$ 591,950	$ 119,080	$ 857,059	$ 711,030	$ 146,029
Fraud, Alcohol, Drug Enforc	$ 74,087	$ -	$ -	$ 74,087	$ 70,067	$ 4,020
Vehicle Maintenance Fund	$ 11,484	$ -	$ 490,370	$ 501,854	$ 487,830	$ 14,024
Park Development	$ 105,107	$ -	$ 236,100	$ 341,207	$ 188,500	$ 152,707
E911 Fund	$ 251,462	$ -	$ 375,200	$ 626,662	$ 461,900	$ 164,762
SSA Sedgebrook	$ 2,092,547	$ -	$ 1,174,700	$ 3,267,247	$ 1,174,700	$ 2,092,547
SSA Westminister Signal	$ 13,073	$ -	$ 4,880	$ 17,953	$ 4,880	$ 13,073
Police Pension Fund	$18,890,781	$ 833,550	$ 322,150	$20,046,481	$ 1,155,700	$18,890,781
GRAND TOTAL	$36,306,211	$ 1,425,500	$23,887,171	$61,618,882	$ 25,743,270	$35,875,612

Summary of Available Funds Fund Balances

Fund	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Estimate	FY2016 Budget	Minimum Fund Balance if required
General Fund	$11,612,467	$12,103,725	$10,612,821	$10,571,885	$ 9,283,557	$ 7,856,027
General Capital Fund	$ -	$ -	$ 2,757,033	$ 2,704,776	$ 4,237,387	
Water & Sewer Fund	$ 1,311,705	$ 1,278,886	$ 1,409,308	$ 1,270,928	$ 1,270,928	$ 1,128,125
W&S Improvements Fund	$ 392,455	$ 982,828	$ 830,257	$ (9,233)	$ (575,688)	$ -
Motor Fuel Tax Fund	$ 74,884	$ 117,481	$ 196,935	$ 183,285	$ 181,485	$ -
Retirement Fund	$ 95,694	$ 92,729	$ 140,159	$ 146,029	$ 146,029	$ -
Fraud, Alcohol, Drug Enforc	$ 69,812	$ 63,003	$ 71,587	$ 74,087	$ 4,020	
Vehicle Maintenance Fund	$ 76,611	$ 126,900	$ 51,299	$ 11,484	$ 14,024	$ -
Park Development	$ 15,322	$ 41,537	$ 115,257	$ 105,107	$ 152,707	
E911 Fund	$ 129,320	$ 137,365	$ 183,632	$ 251,462	$ 164,762	$ -
SSA Sedgebrook	$ 2,029,893	$ 2,055,000	$ 2,067,817	$ 2,092,547	$ 2,092,547	
SSA Westminister Signal	$ 18,493	$ 19,139	$ 17,938	$ 13,073	$ 13,073	
Police Pension Fund	$16,471,709	$19,161,108	$19,452,281	$18,890,781	$18,890,781	$ -
GRAND TOTAL	$32,298,365	$36,179,701	$37,906,324	$36,306,211	$35,875,612	

Significant Changes in Fund Balances

Note on Police Pension Fund - The amount of revenue for the Police Pension Fund is determined from an actuarial study each year and is consistently higher than the expenses since much of the revenue is planned to fund future pension benefits as opposed to current expenses. Therefore, the "excess" revenues are invested within for future use, and the fund balance will typically grow each year through the higher revenues and investment income. Fund Balance reported in the Village of Lincolnshire's Comprehensive Annual Financial Report is comprised of five specific categories:

- Non-spendable Fund Balance: Some fund resources are in a form that either never could be spent (supplies inventory) or in a form that is temporarily not spendable (prepaid items, real estate held for sale).

- Restricted Fund Balance: Some fund resources are subject to restrictions that are 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 that are in spendable form and are neither restricted, committed, nor assigned.

  Amounts reported above exclude Non-spendable Fund Balance, as well as net investment in capital assets.

Combined Summary of Revenues and Expenditures Fiscal Year 2016

Revenues	FY2014 Totals Actual	FY2015 Totals Estimated	FY2016 Totals Approved	General & Gen Cap	Special Revenue	Enterprise	Pensions
Est Beginning Fund Balance			$ 36,306,211	$ 13,276,661	$ 2,731,045	$ 1,261,695	$19,036,810
Taxes	$12,532,102	$13,064,406	$ 13,134,750	$ 10,549,550	$ 1,159,700	$ -	$ 1,425,500
Licenses & Fees	$ 5,058,210	$ 4,777,785	$ 5,632,400	$ 652,400	$ 375,000	$ 4,605,000	$ -
Fines & Forfeitures	$ 333,321	$ 259,200	$ 285,000	$ 285,000	$ -	$ -	$ -
Allotments, Grants, Reimb.	$ 452,566	$ 371,720	$ 810,060	$ 637,060	$ 173,000	$ -	$ -
Miscellaneous	$ 284,385	$ 240,800	$ 246,700	$ 24,000	$ -	$ 6,000	$ 216,700
Other Revenue	$ 710,465	$ (163,215)	$ 1,582,850	$ 1,222,000	$ 251,500	$ 3,500	$ 105,850
Total	$19,371,049	$18,550,696	$ 21,691,760	$ 13,370,010	$ 1,959,200	$ 4,614,500	$ 1,748,050
Expenditures							
Personal Services	$ 5,873,008	$ 5,775,203	$ 6,421,350	$ 5,642,950	$ 144,000	$ 634,400	$ -
Contractual Services	$ 5,721,756	$ 6,120,431	$ 6,590,700	$ 2,860,300	$ 455,840	$ 3,166,960	$ 107,600
Commodities	$ 384,409	$ 336,775	$ 421,250	$ 216,540	$ 175,800	$ 28,910	$ -
Other Charges	$ 2,123,116	$ 2,748,568	$ 3,104,832	$ 831,960	$ 430,177	$ 83,565	$ 1,759,130
Capital Outlay	$ 2,192,866	$ 3,310,780	$ 3,760,525	$ 2,651,025	$ 175,000	$ 934,500	$ -
Total	$16,295,155	$18,291,757	$ 20,298,657	$ 12,202,775	$ 1,380,817	$ 4,848,335	$ 1,866,730
Other Financing Sources							
Interfund Transfers In	$ 5,238,845	$ 2,861,083	$ 3,616,031	$ 2,553,636	$ 490,370	$ 453,345	$ 118,680
Interfund Transfers (Out)	$ (153,237)	$ (2,861,083)	$ (3,616,031)	$ (2,995,006)	$ (22,360)	$ (598,665)	$ -
Interfund Loans In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Loans (Out)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
External Loans In	$ -	$ -	$ -	$ -	$ -	$ -	$ -
External Loans (Out)	$ (1,653,959)	$ (1,819,352)	$ (1,828,582)	$ (481,582)	$ (1,159,700)	$ (187,300)	$ -
Use of Reserves	$ -	$ -	$ 2,018,230	$ 1,288,328	$ 163,447	$ 566,455	$ -
Total	$ 3,431,649	$ (1,819,352)	$ 189,648	$ 365,376	$ (528,243)	$ 233,835	$ 118,680
Revenues & Other Financing Sources Over Expenditures	$ 6,507,543	$ (1,560,413)	$ 1,582,751	$ 1,532,611	$ 50,140	$ -	$ -
Ending Fund Balance			$ 37,888,962	$ 14,809,272	$ 2,781,185	$ 1,261,695	$19,036,810

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
  - Parks & Open Space
  - Buildings

Special Revenue Funds

- Motor Fuel Tax Fund
- Retirement Fund
- Fraud, Alcohol, Drug Enforcement
- E-911 Operations
- Park Development

Debt Service Fund

- General: Capital Debt
- Special Service Area (SSA) Sedgebrook

Capital Projects Fund

- General Capital
- Special Service Area (SSA) Traffic Signal

Proprietary Funds

Enterprise Fund

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

Internal Service Fund

- Vehicle Maintenance

Fiduciary Fund

Pension Trust Fund

- Police Pension

Fund Descriptions

Major Governmental Funds

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

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

Retirement Fund: The Retirement Fund is a Special Revenue Fund used to disburse the Village's employer contributions to the Illinois Municipal Retirement Fund (IMRF), which provides pension and disability benefits for civilian employees working over 1,000 hours per year. IMRF is an independently managed and operated trust fund for the benefit of retired municipal (non-police) employees. In addition to the Village's contribution to IMRF, this fund also reflects Social Security contributions.

Non-Major Governmental Funds

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

E911 Fund: This fund is a Special Revenue Fund covering the cost of obtaining emergency 9-1-1 services the Village of Lincolnshire via an intergovernmental agreement with the Village of Vernon Hills. Funds are generated through the collection of a surcharge imposed on each and every Village land-line and wireless phone linked to a Lincolnshire address.

Special Service Area (SSA) Fund – Sedgebrook: This is a Debt Service Fund created to construct the public improvements related to the development of the Sedgebrook Continuing Care Retirement Community. Debt service for the public improvements are collected though a special tax on the benefitting property owners.

Special Service Area (SSA) Fund - Traffic Signal: This is a Capital Projects Fund created to construct a traffic signal at the intersection of Route 22 and Westminster Way/Hewitt Drive. Signal maintenance cost will be collected though a special tax on benefitting property owners.

Major Proprietary Funds

Water and Sewer Sanitary Fund - Enterprise Fund: The Water and Sanitary Sewer Fund is comprised of 3 "divisions" (1) administration, (2) operations, and (3) capital improvements. The first two divisions are designed to operate as a self-supporting "fund." Administration includes the billing system and professional services which serve to prepare plans for future capital improvements. Operations maintain the water supply system and the sanitary sewer collection system. This also includes installing, reading, testing and repairing the meters used for the

billing process. The Capital Improvement division is the funding arm of this enterprise fund. Its revenues are derived from development-related sources in the form of connection tap-on fees.

Non-Major Proprietary Funds

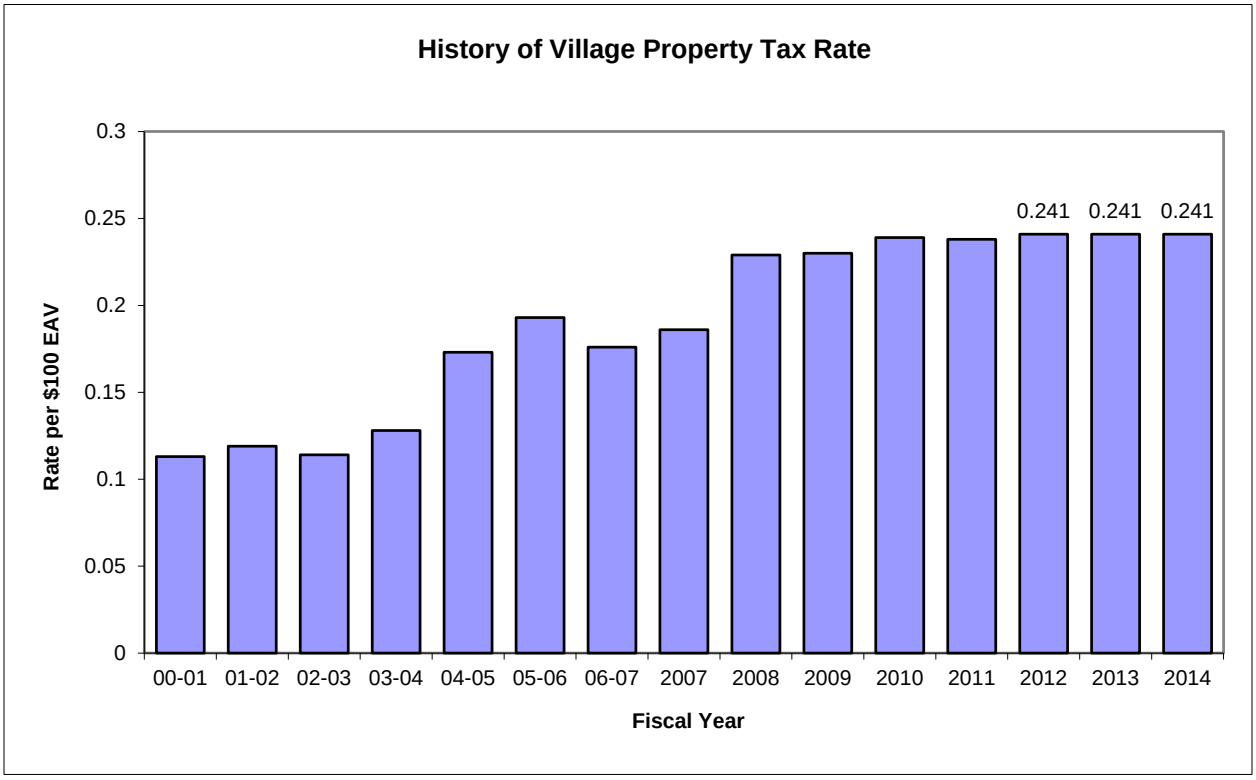
Vehicle Maintenance - Internal Service Fund: The Vehicle Maintenance Fund is responsible for the maintenance and repair of all Village vehicle and gasoline-operated equipment. The Fund is supported by charges to other funds/departments that have assigned vehicles and equipment.

Police Pension Fund: The Village also has a fiduciary fund, the Police Pension Fund, which is audited and included in the budget. This fund was established by State law to collect and distribute police employee contributions along with Village contributions into an investment fund independently managed and operated by a Police Pension Board. Investment earnings generated go to support the benefits earned by qualified retired and /or disabled Lincolnshire police officers. This Fund is accounted for and reported as a pension trust fund since capital preservation is critical.

Bonded Debt Analysis

The final two bond issues - the 1979 Corporate Purpose bonds and the 1980 Lake Michigan bonds were retired in FY 1994-95, marking the end of the Village's bonded obligation. The Board of Trustees then decided during the budgetary process to reduce the portion of the tax levy that formerly funded the bonded debt. By reducing the tax levy by the amount levied for bonded indebtedness, the present tax levy only includes costs for employee pensions.

History of the Village of Lincolnshire Property Tax Rate



The chart above depicts the last fifteen (15) years of the tax levy. As previously noted, the Village completed its bonded debt obligations during FY 1994-95 which resulted in a substantial drop in the levy rate. In the ten (10) years that followed, the tax levy rate had smaller fluctuations as the Village's assessed valuation was helped by increased acreage being annexed into the Village's corporate limits, new construction as well as significant growth in the value of all property in the Village. The increase that occurred from FY 2003-04 to FY 2008 was due to the addition of new employees and a reduction in retirement fund investment income which required greater funding. While the Village has no outstanding bonds, the following two pages contain a listing of all existing debt which is either in the form of bank loans or interfund loans.

Debt Margin

The computation of the Village's Debt Margin is as follows:	
Equalized Assessed Valuation (2014 tax year)	$563,549,256
Debt limit - 8.625% of assessed valuation	$48,606,123
Amount of general obligation debt	$0
Legal Debt Margin	$48,606,123

Note: Since the Village is a home-rule community, it is not required to compute a legal debt margin, but it has adopted by ordinance a policy not to exceed the debt margin listed above which non home-rule municipalities must follow.

Summary of Long-Term Debt

Listed below are descriptions of the long term debt issues of the Village. The financial data from these issues can be found on the following two (2) pages.

External Loans

PARK PROPERTY PURCHASE – One of the Village's priority needs was addressed in 1999 when $5,150,000 was borrowed to purchase a 63 acre parcel of land in the northeast corner of the community. The land has since been developed with soccer and baseball/softball fields, tennis and basketball courts, a concession building and warming area for winter skating, picnic pavilion and a large natural/forested area with walking trails. The improvements were made without the need for additional borrowing. Taking advantage of lower interest rates, the remaining balance of $3,300,000 was refinanced in 2005 for a ten (10) year period.

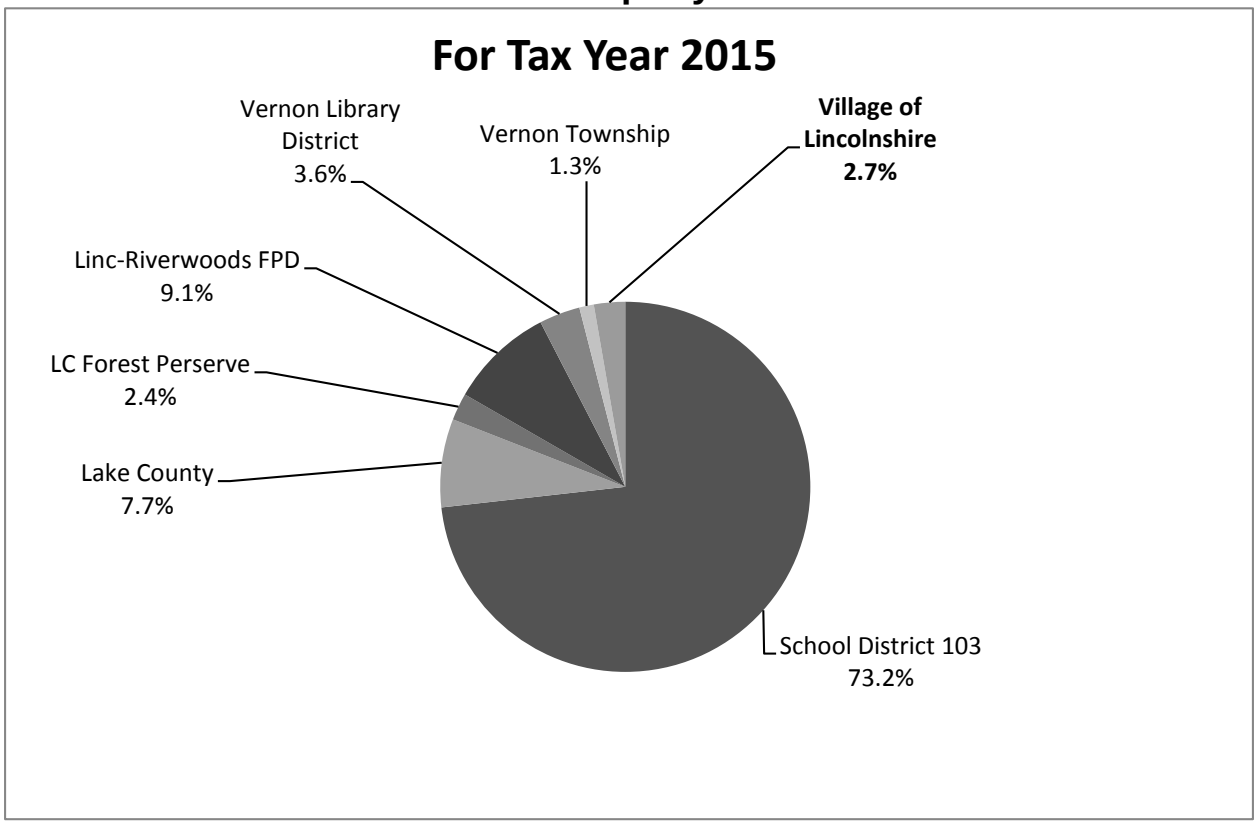
WATER AND SEWER IMPROVEMENTS – The Village borrowed $1,800,000 in 2002 to finance the construction and relocation of water and sewer mains adjacent to State Route 22 through the Village. The State of Illinois was widening Route 22 and several mains had to be relocated out of the project area. Several mains were not only relocated, but increased in size to expand capacity for growth of the community.

SCHELTER ROAD IMPROVEMENTS – In 2009, the Village borrowed $1,540,000 to reconstruct a primary road in the Lincolnshire Corporate Center. The concrete street was one of the oldest in the Village and carries a significant amount of traffic, especially heavy trucks.

LOAN CONSOLIDATION AND REFINANCING – In 2011, the loans above were consolidated and refinanced to take advantage of more favorable interest rates. The new rate is 2.6% for seven years and the total refinanced was $4,480,000.

Internal Loans - None

Distribution of Property Tax Dollars



An average home with a value of $500,000 will pay a total property tax of $14,578 of which $398 is received by the Village of Lincolnshire for its two employee pension funds

Property taxpayers in the Village of Lincolnshire are impacted by many taxing entities, all of which are reflected on annual 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 Village government, used only for employee pensions as required by law, but taxes levied by Lake County and the Lake County Forest Preserve District, School Districts 103, 125, and 532, Vernon Township, the Vernon Area Public Library District, and the Lincolnshire-Riverwoods Fire Protection District. The services provided by these districts are sometimes provided by municipalities, when then may levy a higher tax rate. In our area, however, each function is provided by a separate “district”, each with its own governing body and tax levy authority. The Village provides police protection, parks construction and maintenance, maintenance of non-arterial streets, forestry services, water distribution and sanitary sewer collection, economic and community development, and building review and inspection among its major services

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

Area Tax Rate Comparison
Individual Taxing Body Rates

Entity	2010	2011	2012	2013	2014
Village of Vernon Hills	0.000	0.000	0.000	0.000	0.000
Village of Gurnee	0.000	0.000	0.000	0.000	0.000
Village of Riverwoods	0.110	0.122	0.135	0.144	0.146
Village of Lincolnshire	0.239	0.238	0.241	0.241	0.241
Village of Libertyville	0.466	0.497	0.565	0.655	0.698
Village of Lake Bluff	0.624	0.678	0.763	0.751	0.774
Village of Deerfield	0.443	0.605	0.719	0.784	0.875
City of Highland Park	0.586	0.643	0.709	0.785	0.795
Village of Buffalo Grove	0.797	0.852	0.929	0.983	0.993
City of Lake Forest	0.990	1.035	1.148	1.248	1.274
Village of Mundelein	1.227	1.344	1.481	1.573	1.616
School District 103	2.378	2.558	2.842	3.008	3.115
School District 125	2.306	2.465	2.751	2.989	3.048
College of Lake County (532)	0.218	0.240	0.272	0.296	0.306
Lake County	0.505	0.554	0.608	0.663	0.682
Lake County Forest Preserve	0.198	0.201	0.212	0.218	0.210
Vernon Township	0.054	0.057	0.060	0.065	0.066
Vernon Road & Bridge	0.023	0.024	0.046	0.040	0.046
Vernon Special Rd Imp Fund	0.025	0.011	0.020	0.000	0.000
Lincolnshire-Rwoods Fire	0.606	0.662	0.734	0.786	0.805
Vernon Library District	0.241	0.261	0.291	0.311	0.316
Village of Buffalo Grove	7.843	8.399	9.222	9.885	10.032
Village of Mundelein	8.643	9.448	10.690	11.644	12.227

Source: Lake County Clerk's website> Tax Info> Tax Extension Data> PTAX-251

Total Tax Rate Comparison

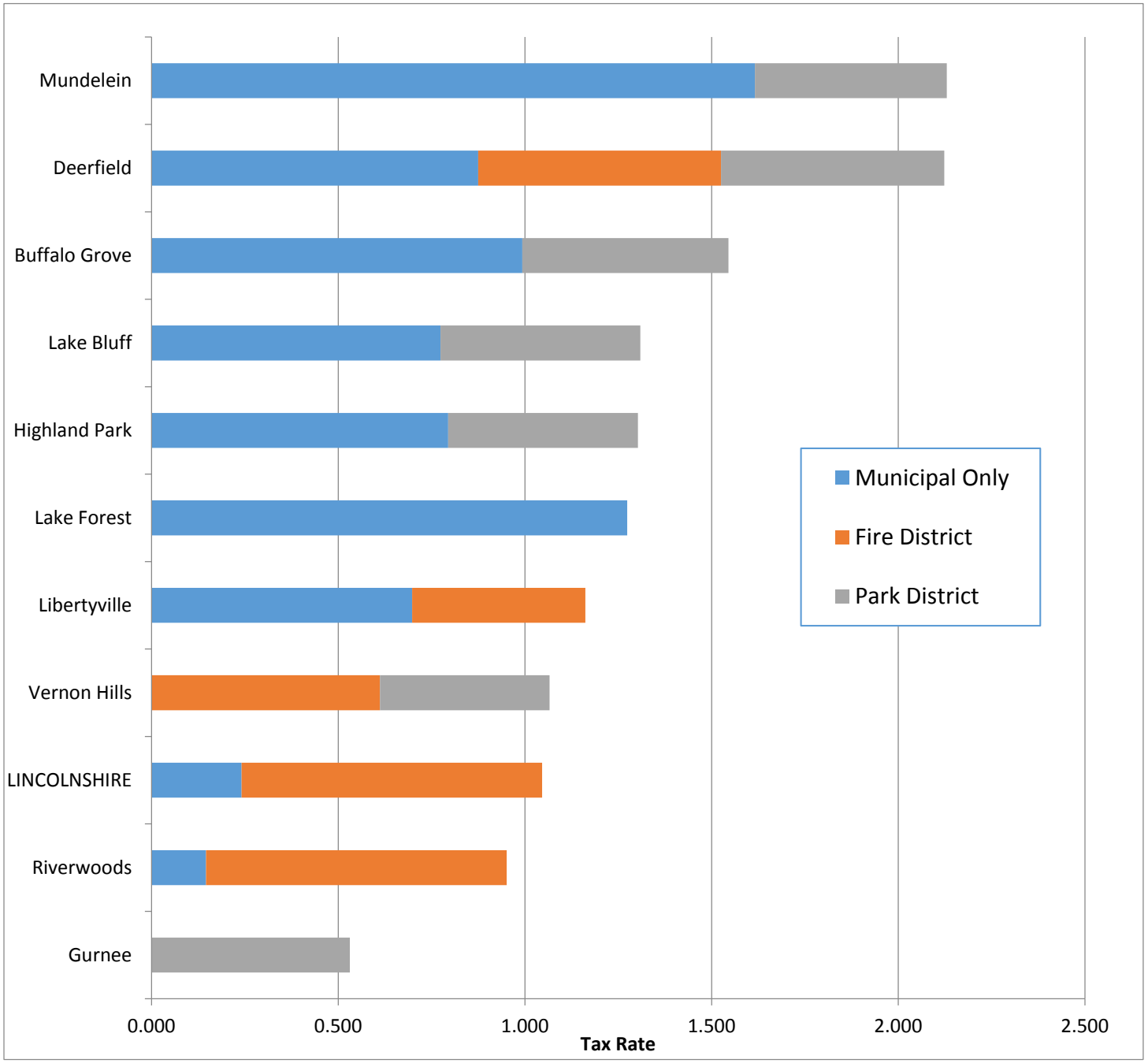
(Includes typical municipal, park, county, township, school, library, fire, and other taxes)

City of Lake Forest	4.305	4.626	5.099	5.502	5.615
Village of Lake Bluff	5.571	6.039	6.085	6.866	7.114
Village of Riverwoods	6.338	6.944	7.514	8.007	8.099
City of Highland Park	6.445	7.256	7.612	8.140	8.322
Village of Libertyville	6.531	6.821	7.532	8.233	8.164
Village of Lincolnshire	6.793	7.271	8.057	8.617	8.838
Village of Deerfield	6.942	7.738	8.435	9.019	9.198
Village of Vernon Hills	7.595	8.057	8.854	9.624	9.572
Village of Gurnee	7.267	7.876	8.904	9.756	10.131
Village of Buffalo Grove	7.843	8.399	9.222	9.885	10.032
Village of Mundelein	8.643	9.448	10.690	11.644	12.227

Source: Lake County Clerk's website> Tax Info> Tax Extension Data> Predominant Rates

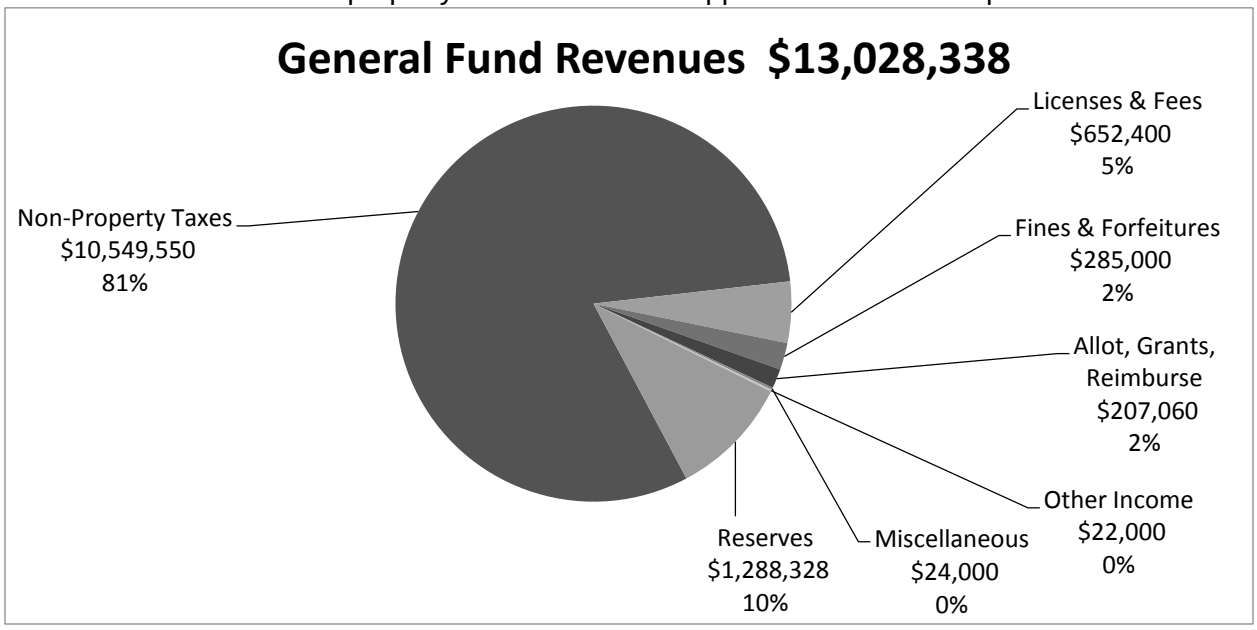
Area Tax Rate Comparisons - Basic Village Services

The table below summarizes property taxes paid by area municipal residents for basic Village services, including, municipal fire protection, parks, and recreation.

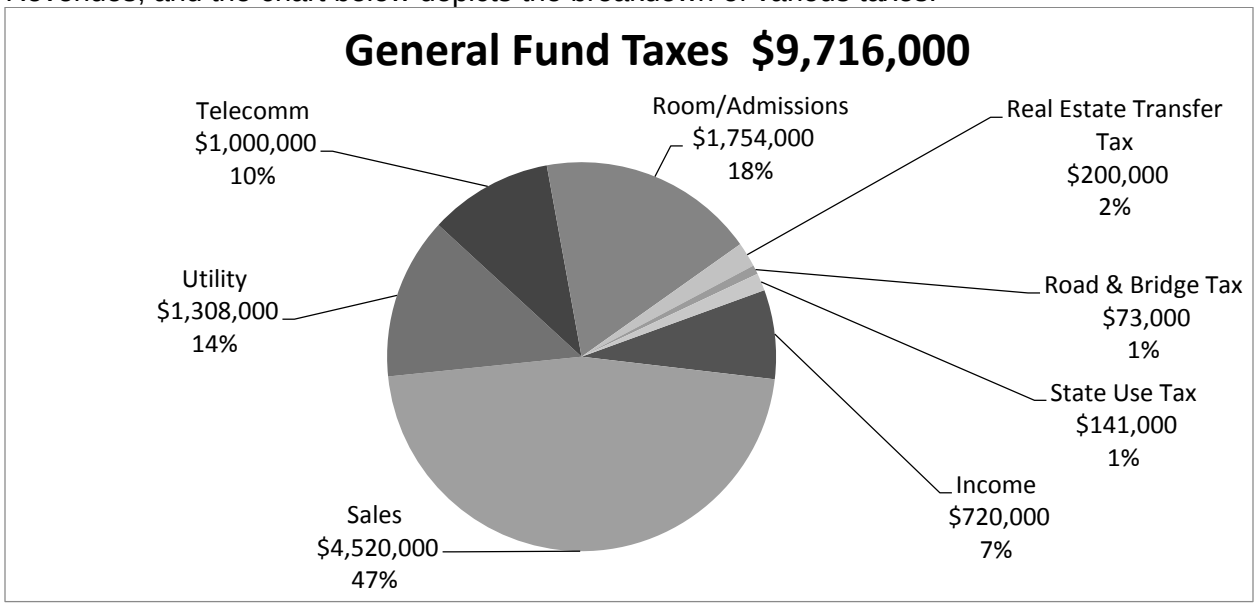


General Fund Introduction

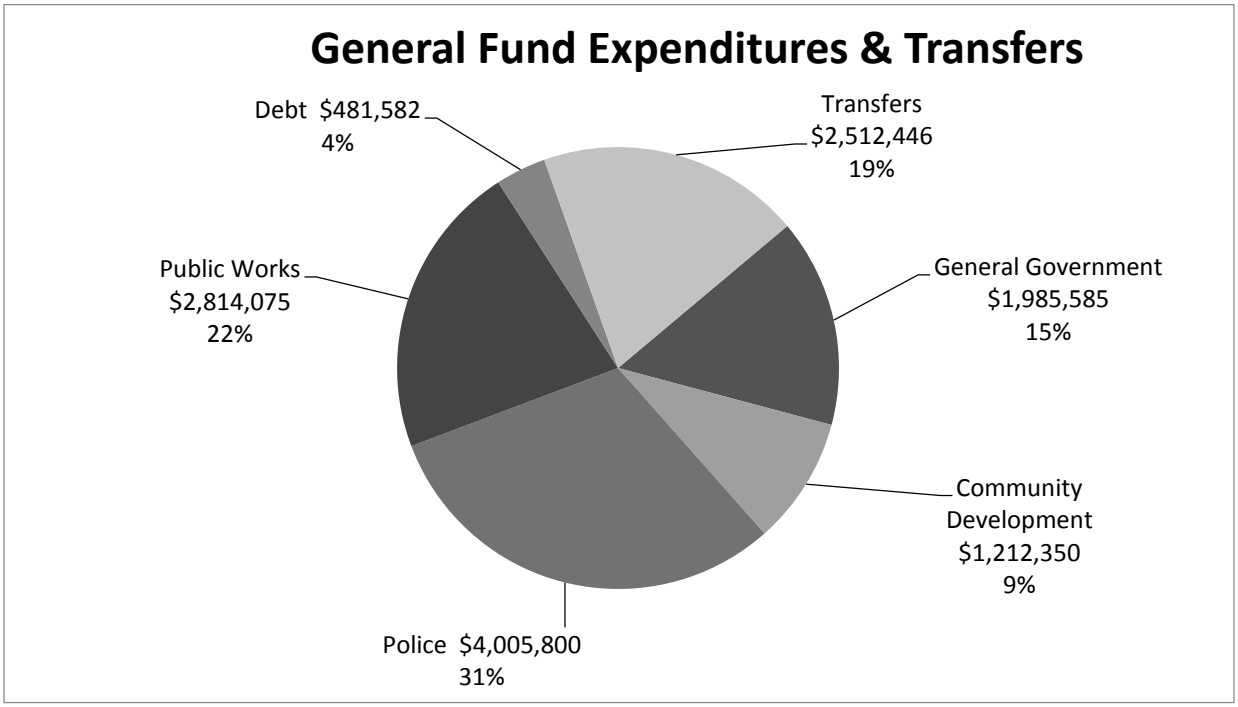
The General Fund is the main operating fund of the Village government. All revenues not required by law or Village policy to be segregated into a separate fund are included here. All expenditures that do not have another designated funding source are also found in this fund. The majority of tax revenue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

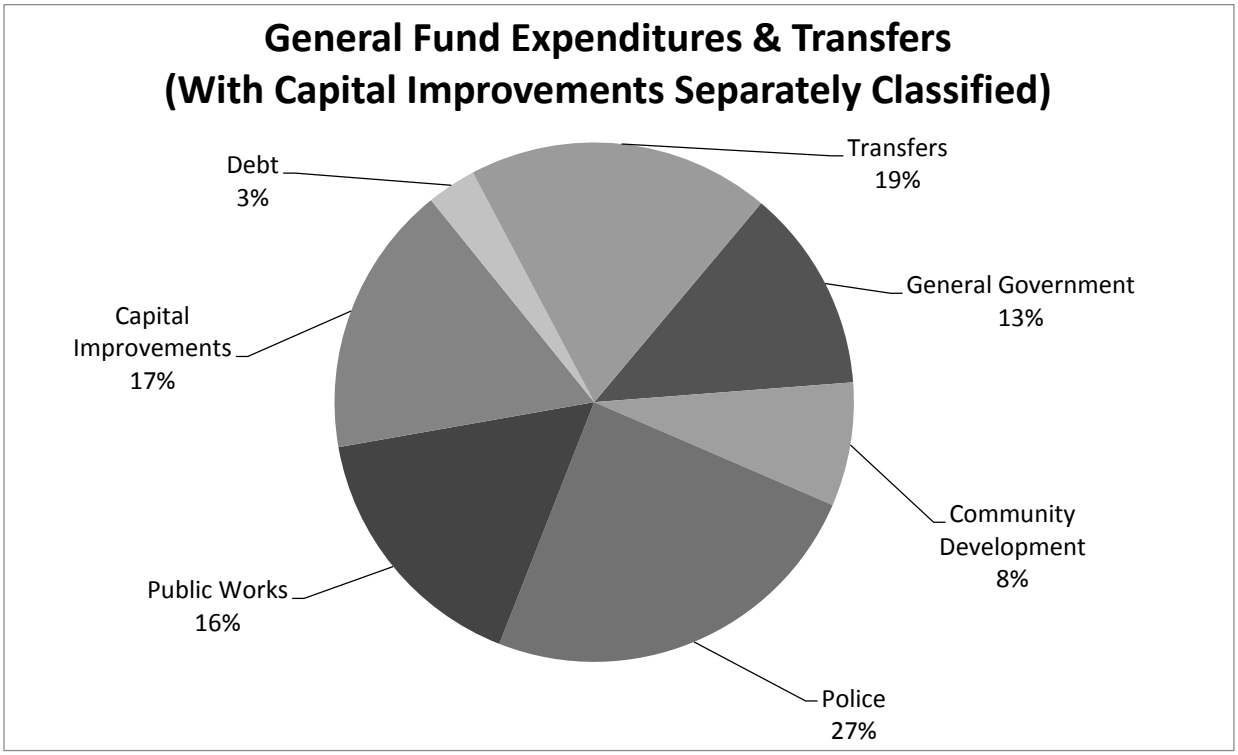


Tax revenue not related to property tax make up the largest portion of the General Fund Revenues, and the chart below depicts the breakdown of various taxes.



General Fund Expenditures & Transfers





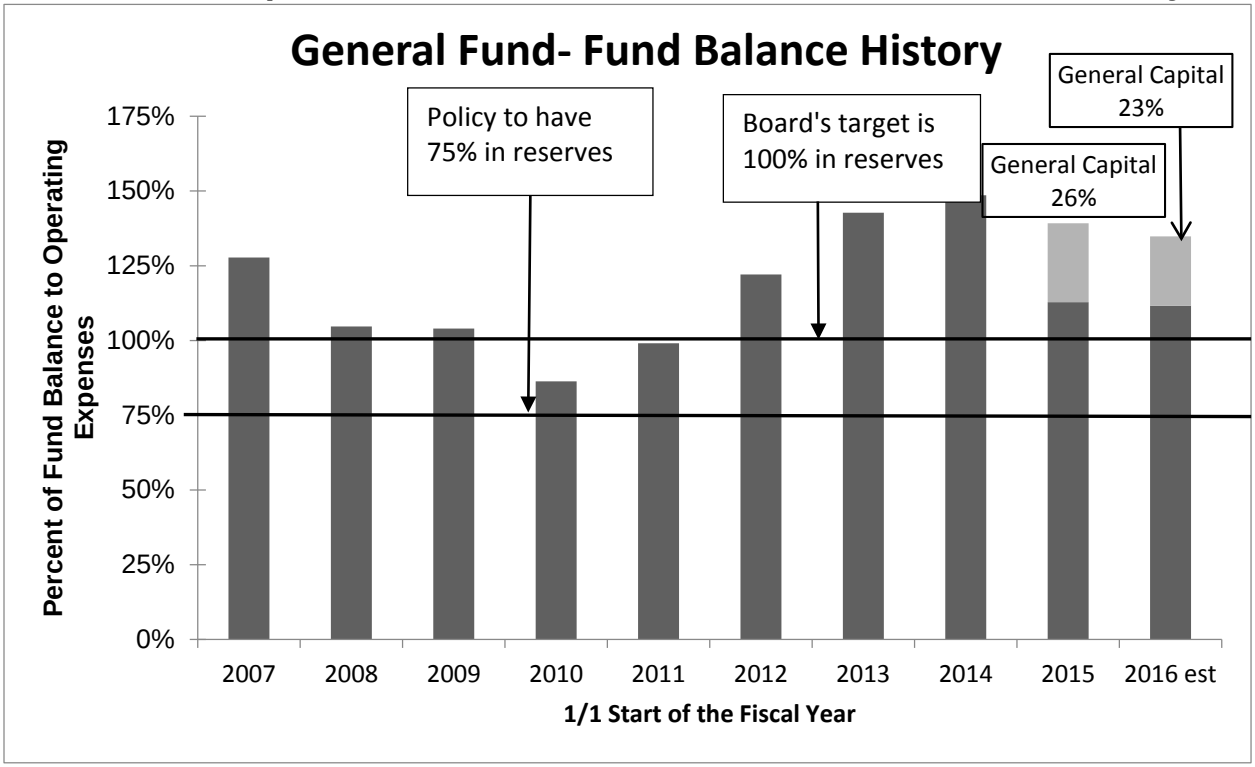
General Fund - Fund Summary
Revenues

	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Miscellaneous Taxes	$ 9,136,539	$ 10,018,482	$ 9,683,000	$ 10,546,103	$ 10,549,550
Licenses and Fees	$ 509,493	$ 748,840	$ 580,500	$ 618,785	$ 652,400
Fines & Forfeitures	$ 385,465	$ 333,321	$ 380,000	$ 259,200	$ 285,000
Allots, Grants & Reimbursements	$ 225,467	$ 203,456	$ 189,450	$ 194,200	$ 207,060
Miscellaneous Revenue	$ 42,808	$ 27,003	$ 32,000	$ 30,000	$ 24,000
Other Income	$ 26,438	$ 37,204	$ 22,000	$ 30,000	$ 22,000
General Fund Reserves	$ -	$ -	$ -	$ -	$ 1,288,328
TOTAL	$ 10,326,210	$ 11,368,306	$ 10,886,950	$ 11,678,288	$ 13,028,338

Expenditures

	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
General Government	$ 1,445,350	$ 1,634,378	$ 1,969,995	$ 1,777,668	$ 1,971,395
Community & Economic Development	$ 466,614	$ 482,620	$ 1,054,200	$ 1,066,648	$ 1,197,350
Police	$ 2,849,353	$ 3,366,373	$ 3,189,450	$ 3,508,608	$ 4,005,800
Public Works	$ 2,531,405	$ 2,345,841	$ 2,799,000	$ 2,572,305	$ 2,818,575
Debt & Transfers	$ 1,771,981	$ 482,876	$ 1,872,805	$ 2,793,995	$ 3,035,218
TOTAL	$ 9,064,703	$ 8,312,088	$ 10,885,450	$ 11,719,224	$ 13,028,338

General Capital Fund and General Fund - Fund Balance History



Over the last 9 years, the General Fund balance has shown steady consistency. The above graph illustrates the relationship between the growing operating expenses and debt service as a ratio to the available fund balance. Village Board policy is to maintain at least 75%, with the goal of 100% of operating expenses and debt service in reserve. As a result of prudent fiscal policy and responsible budget management, the Village has been successful in its efforts to add to or maintain its General Fund balance in accordance with the Village Board goal.

The level of a municipality's fund balance can determine its ability to withstand unexpected financial emergencies (i.e. natural disasters, revenue shortfalls or steep rises in inflation). It also can determine the ability to use funds to meet annual capital expenditure needs or to develop a saving plan for large-scale purchases without having to borrow.

Fiscal Year	General Fund Balance	Gen Capital	General Fund Operating Expenses	% Gen Fund Balance to Gen Operating Expenses
2007	$10,576,229	$0	$8,278,000	128%
2008	$9,066,518	$0	$8,662,000	105%
2009	$8,890,704	$0	$8,550,000	104%
2010	$7,332,889	$0	$8,491,400	86%
2011	$7,861,442	$0	$7,933,004	99%
2012	$9,590,075	$0	$7,856,400	122%
2013	$11,612,467	$0	$8,134,483	143%
2014	$12,103,725	$0	$8,147,573	149%
2015	$10,612,821	$2,479,985	$9,421,311	113%
2016 est	$11,678,288	$2,427,728	$10,499,392	111%

General Fund Revenue Detail

ACCT	DESCRIPTION	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
TAXES						
01-00-70-4010	State Income Tax	$ 701,558	$ 688,959	$ 690,000	$ 715,000	$ 720,000
01-00-70-4020	Sales Tax	$ 2,382,092	$ 2,633,762	$ 2,925,000	$ 3,060,000	$ 3,060,000
01-00-70-4021	Local Home Rule Sales Tax	$ 1,256,668	$ 1,231,097	$ 1,395,000	$ 1,460,000	$ 1,460,000
01-00-70-4030	Utility Tax	$ 1,318,577	$ 1,427,191	$ 1,375,000	$ 1,270,000	$ 1,308,000
01-00-70-4032	Telecommunications Tax	$ 1,219,285	$ 1,041,159	$ 1,185,000	$ 1,050,000	$ 1,000,000
01-00-70-4040	Room And Admission Tax	$ 1,733,789	$ 1,831,416	$ 1,720,000	$ 1,820,000	$ 1,754,000
01-00-70-4050	Real Estate Transfer Tax	$ 330,958	$ 364,410	$ 200,000	$ 340,000	$ 200,000
01-00-70-4060	Road & Bridge Tax	$ 72,781	$ 75,466	$ 73,000	$ 73,800	$ 73,000
01-00-70-4070	Property Tax- Police Pension		$ 589,303		$ 623,303	$ 833,550
01-00-70-4091	State Use Tax	$ 120,831	$ 135,719	$ 120,000	$ 134,000	$ 141,000
		$ 9,136,539	$ 10,018,482	$ 9,683,000	$ 10,546,103	$ 10,549,550
LICENSES & FEES						
01-00-75-4110	Recycle SWALCO Fees	$ -	$ 57,492	$ 10,000	$ 6,600	$ 5,000
01-00-75-4120	Liquor Licenses	$ 64,000	$ 64,785	$ 64,000	$ 67,500	$ 67,000
01-00-75-4125	Beach Tags	$ 6,400	$ 7,290	$ 5,500	$ 7,800	$ 6,200
01-00-75-4126	Park User Fees	$ 51,698	$ 30,792	$ 27,000	$ 23,000	$ 25,000
01-00-75-4130	Amusement Devices	$ 2,950	$ 2,950	$ 2,900	$ 1,750	$ 2,900
01-00-75-4135	Application Fees	$ 8,200	$ 8,603	$ 7,500	$ 15,000	$ 7,500
01-00-75-4140	Engineering Fees	$ 12,500	$ 14,440	$ 12,000	$ 10,000	$ 12,000
01-00-75-4145	Planner Fees	$ 1,685	$ 4,979	$ 3,000	$ 1,200	$ 1,200
01-00-75-4150	Plan Review Fees	$ 40,938	$ 51,300	$ 45,000	$ 43,600	$ 45,000
01-00-75-4155	Annexation Fees	$ -		$ 1,600	$ 1,000	$ 1,000
01-00-75-4160	Building Permit Fees	$ 148,733	$ 287,188	$ 200,000	$ 245,000	$ 210,000
01-00-75-4161	Bldg-Fire Consult Review/Inspect Fees				$ 8,435	$ 59,000
01-00-75-4163	Elevator Inspection Fees	$ -	$ -	$ -	$ 23,100	$ 23,000
01-00-75-4164	Engineering Consult Review/ Inspect Fees					$ 21,000
01-00-75-4165	Acreage Impact Fees	$ -	$ 9,464	$ 22,500	$ 2,500	$ 5,000
01-00-75-4166	Forester Fees	$ -	$ 3,200	$ 1,000	$ -	$ 1,000
01-00-75-4170	Misc. Licenses & Fees	$ 15,059	$ 21,588	$ 15,000	$ -	$ 1,000
01-00-75-4190	Cable Tv Franchise	$ 155,280	$ 166,064	$ 145,000	$ 140,000	$ 140,000
01-00-75-4191	Waste Hauler Fees	$ 2,050	$ 1,550	$ 2,000	$ 1,500	$ 1,500
01-00-75-4192	Yard Waste Refuse Stickers	$ -	$ 2,930	$ 1,500	$ 5,800	$ 4,600
01-00-75-9220	Taste of Lincolnshire Revenue	$ -	$ 14,225	$ 15,000	$ 15,000	$ 13,500
		$ 509,493	$ 748,840	$ 580,500	$ 618,785	$ 652,400
FINES & FORFEITURES						
01-00-80-4210	Court Fines	$ 300,150	$ 292,296	$ 300,000	$ 225,000	$ 250,000
01-00-80-4230	Alarm Fines & Fees	$ 9,050	$ 3,575	$ 5,000	$ 9,000	$ 5,000
01-00-80-4240	Administrative Tow Fees	$ 76,265	$ 37,450	$ 75,000	$ 25,200	$ 30,000
		$ 385,465	$ 333,321	$ 380,000	$ 259,200	$ 285,000

General Fund Revenue Detail Continued

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
ALLOTMENTS, GRANTS & REIMBURSEMENTS						
01-00-85-4310	Police Grants	$ 6,516	$ 13,903	$ 6,500	$ 10,800	$ 21,000
01-00-85-4320	Police Training Reimburse	$ 10,934	$ 188	$ -	$ 400	$ -
01-00-85-4335	Miscellaneous Grants	$ 208,017	$ 189,365	$ 22,950	$ 12,000	$ 16,060
01-00-85-4340	Police Services	$ -	$ -	$ 160,000	$ 171,000	$ 170,000
		$ 225,467	$ 203,456	$ 189,450	$ 194,200	$ 207,060
MISCELLANEOUS REVENUE						
01-00-90-4410	Sale Of Surplus Property	$ -	$ -	$ 20,000	$ 12,000	$ 10,000
01-00-90-4430	Other Income	$ 42,808	$ 27,003	$ 12,000	$ 18,000	$ 14,000
		$ 42,808	$ 27,003	$ 32,000	$ 30,000	$ 24,000
OTHER INCOME						
01-00-95-4510	Interest Income	$ 26,438	$ 37,204	$ 22,000	$ 30,000	$ 22,000
		$ 26,438	$ 37,204	$ 22,000	$ 30,000	$ 22,000
TOTAL REVENUE		$ 10,326,210	$ 11,368,306	$ 10,886,950	$ 11,678,288	$ 11,740,010
USE OF RESERVES		$ -	$ -	$ -	$ -	$ 1,288,328
FUNDS AVAILABLE		$ 10,326,210	$ 11,368,306	$ 10,886,950	$ 11,678,288	$ 13,028,338

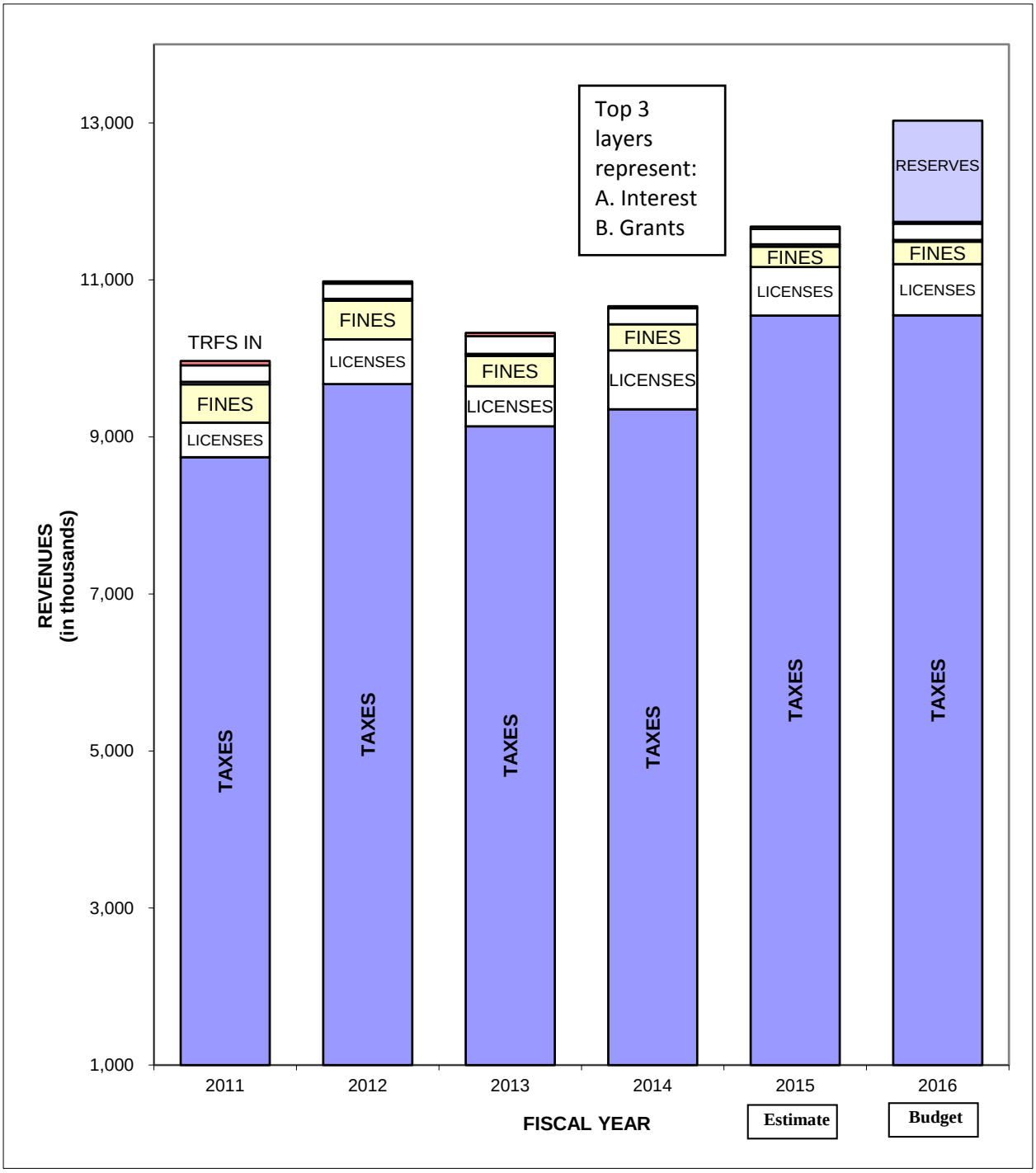
Explanation of Revenue Sources

The Explanation of Revenue Sources is intended to give the reader 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 2016 are expected to increase 7.78% over last year's budgeted revenues. The following table summarizes the major categories of revenue.

Following is a summary of the various revenues that accrue to the General Fund, their sources and the assumptions made in predicting their yield for the coming year. Following are the discussions of revenues in an account-by-account description of general government activity, projected expenditures and special projects for 2016.

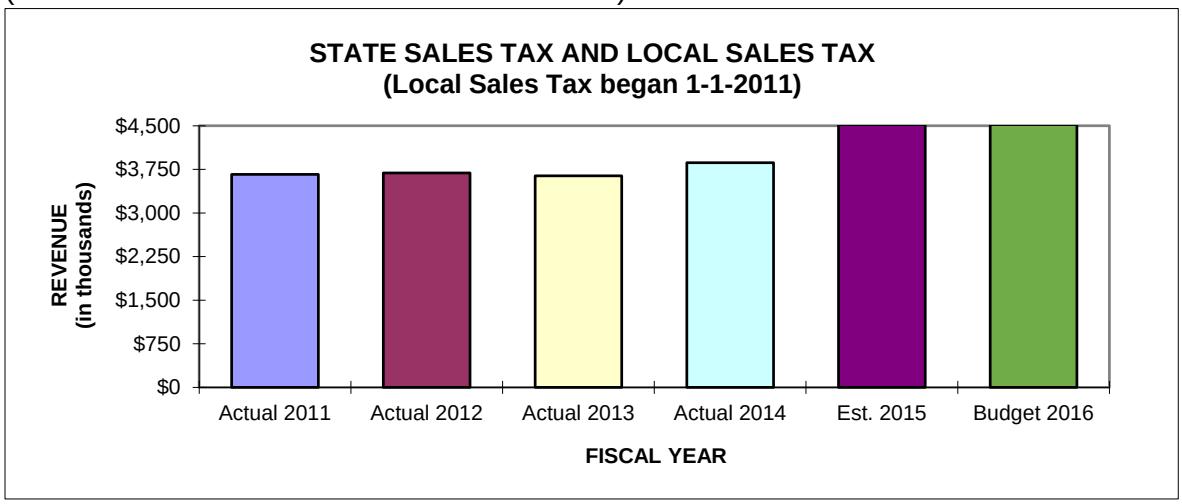
Category	Budget 2015	Budget 2016	Change in Dollars	Percent Difference
Taxes	$ 9,683,000	$ 10,549,550	$ 866,550	8.9%
Licenses & Fees	$ 580,500	$ 652,400	$ 71,900	12.4%
Fines & Forfeitures	$ 380,000	$ 285,000	$ (95,000)	-25.0%
Allotments, Grants & Reimbursements	$ 189,450	$ 207,060	$ 17,610	9.3%
Miscellaneous	$ 32,000	$ 24,000	$ (8,000)	-25.0%
Other Income	$ 22,000	$ 22,000	$ -	0.0%
Total	$10,886,950	$ 11,740,010	$ 853,060	7.8%

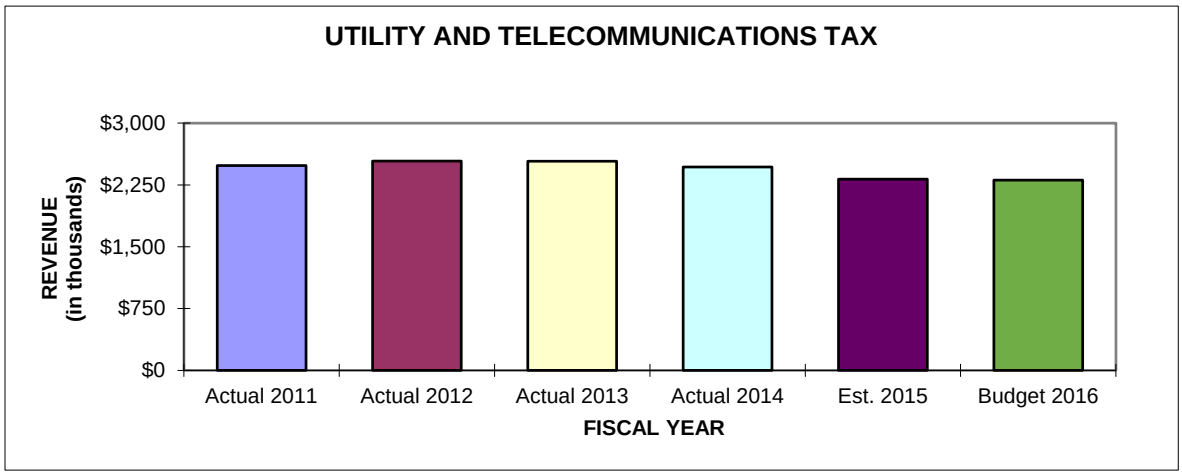
General Fund - Historical Revenues

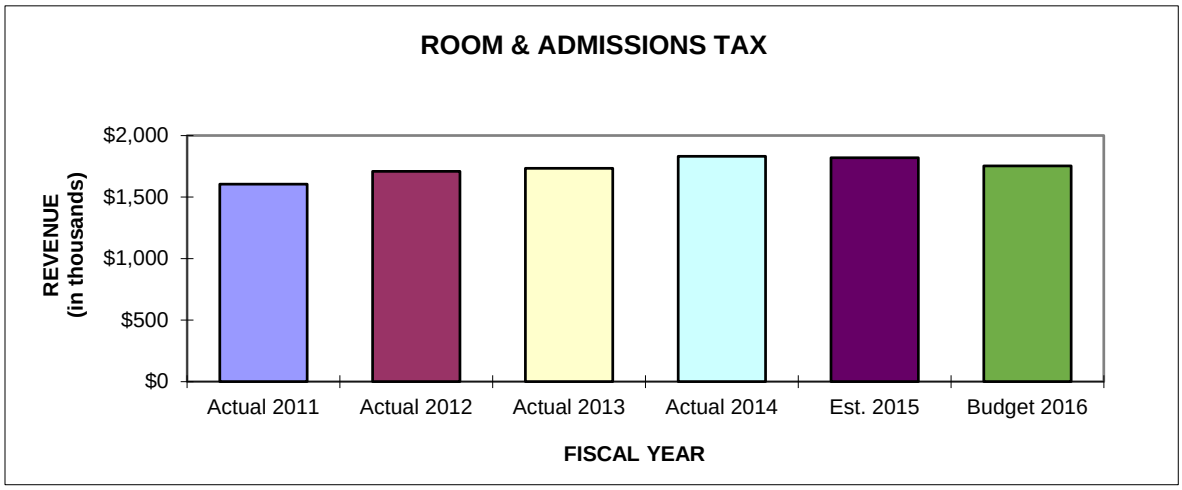


Major Revenue Sources – General Fund

Five types of revenue sources account for 73% of the total projected revenues for FY 2016. (This does not include loans or use of reserves) These revenues are outlined as follows:







Summary of General Fund Revenues

Taxes

State Income Tax: Illinois State Income Tax allocated to Lincolnshire on a per capita basis. Based on conservative trending estimates state income tax is expected to be relatively flat in 2016. Only a .7% increase is anticipated over 2015.

Sales Tax: 1% of Illinois Sales Tax collected within the Village limits. Conservative estimates indicate no increase in 2016.

Local Home Rule Sales Tax: 0.50% of Illinois Sales Tax collected within the Village limits. Conservative estimates indicate no increase in 2016 over 2015 year end estimates.

Utility Tax: A 5% tax on specific utility sales (electricity and gas) within the Village limits. This line item is expected to only increase modestly (3%) in 2016 over 2015 year end estimates.

Telecommunications Tax: Despite the tax rate on landlines and cellular service increase in July, 2010 to 6% from 4.5%, revenues continue to decline. The 2016 budgeted revenues are 4.8% below 2015 year end estimates.

Room & Admissions Tax: A 5% tax on hotel room rentals, a 1.5% tax on live theater and 4% tax on movie theaters. Hotel revenues continue to show continued signs of recovery in 2014. This line item was budgeted with slight increase (3.3%) compared to 2015 budget.

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

- The average value of a single family dwelling sold has averaged $517,857; down from $526,000. The average value of a condominium sold has averaged $390,000; up from $284,000.
- Conservative projections do not include commercial transfers in the budget

The following residential sales in single family dwelling and condo units are projected in 2016.

Projected Residential Sales			
100 Single Family	$518,000	$3.00	$155,400
20 Condominiums	$390,000	$3.00	$23,400
Total			$178,800

Road & Bridge Tax: The portion of Vernon Township Road & Bridge Tax allocated to the Village. No growth is projected.

State Use Tax: Illinois tax on items purchased out of state for use or consumption within the state and based upon a per capita distribution to municipalities. A 5.2% growth is anticipated over 2015 year end estimates.

Licenses and Fees

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

Beach Tags: User fees for swimming and beach privileges at Spring Lake. No changes in the fee schedule are anticipated and revenues have been adjusted downward to reflect historical trends.

Park User Fees: User fees for the recreational use of North Park by Lincolnshire Sports Association and others. Includes payment for field usage and electricity cost for field lighting.

Amusement Devices: Licenses to permit operation of vending machines and electronic games. Projected revenue is based on existing authorized amusement devices and supplier's licenses with no change in fee.

Application Fees: Fees for processing annexation agreements, annexations, variations, sub-division rezoning and special use permit requests, as well as recapture district administration. The number of applications is anticipated to remain the same.

Engineering Fees: Fees for in-house engineering review of non-subdivided site improvements. Reviews are anticipated to remain at 2016 levels.

Planner Fees: Fees for in-house planning and zoning compliance review. Planner fees are expected to remain relatively stable in 2016.

Plan Exam/Review Fees: Plan review fees generated from review of construction documents. The number of plan reviews is anticipated to increase slightly from 2015.

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

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

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

Forester Fees: Review and inspection fees collected during building review and permitting. Fees are anticipated to remain consistent.

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

Cable TV Franchise: A fee paid by Cable TV franchisees for operating within the Village, which equals 5% of gross receipts. No growth is projected for 2016.

Waste Hauler Fee: A registration fee paid by all waste haulers authorized to operate within the Village. Similar fees to be generated as no new contractors are anticipated.

Fines and Forfeitures

Court Fines: Court-levied fines for violations of Village Code provisions. Fines are anticipated to decrease from 2015 budgeted amounts.

Alarm Fines & Fees: Charges for Police investigation of false alarms by security systems in excess of the allotted number allowed by the Village Code.

Administrative Tow Fees: A fee assessed to the owners and/or drivers of vehicles that are in the commission of certain offenses. These fees will offset internal Village administrative costs that are associated with the seizure and towing of the vehicle(s) in question. (Projected 85 tows in the amount of $350.)

Allotments, Grants and Reimbursements

Police Grants: The Police Department anticipates receiving potential mini-grants from IDOT to be used to reduce accidents during holidays.

Training Reimbursement: None.

Miscellaneous Grants: An estimated $12,000 in grant funds is anticipated from the Village's workers compensation carrier (Illinois Public Risk Fund) to purchase safety related equipment.

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

Miscellaneous Revenue

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

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

Other Income

Interest Income: Revenue from the investment of cash and cash reserves. Investment earnings based on a market rate of approximately 0.10 to 0.25%.

The Overhead Rate

When Village staff provides services on private property or to property owners, as opposed to services provided for the overall public good, the private property owner is charged an hourly "overhead" rate.

Just as private sector contractors build the "cost of doing business" into their rate structures, the Village endeavors to recoup costs not expended for the benefit of the entire community when services are performed for individuals. The purpose of the overhead rate is to recapture the Village's organizational costs in these situations. The rate is applicable to a number of areas that produce billable work to outside parties. These "billable" services are not provided for the benefit of all residents, and are thus charged to the user based on an hourly rate. These services include:

- Plan reviews by Village staff for developers (i.e. engineering, landscaping, building)
- Work performed by Public Works crews outside of normal duties (i.e. cleanup of blighted areas, trimming of landscaped areas infringing on the right-of-way)
- Snow plowing and salting services on private streets by contract

The overhead rate calculation is derived from three components. The three components reflect the cost of the Village's annual operation. Component number 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 municipal and police pensions. The third component used is the total full-time employee hours employed by the Village.

$$\frac{\text{TOTAL GENERAL FUND EXPENDITURES (BUDGETED, LESS TRANSFERS \& DEBT)} + \text{TAX LEVY COLLECTED (POLICE and IMRF PENSIONS)}}{\text{FULL-TIME EMPLOYEES X 2,080 HOURS}}$$

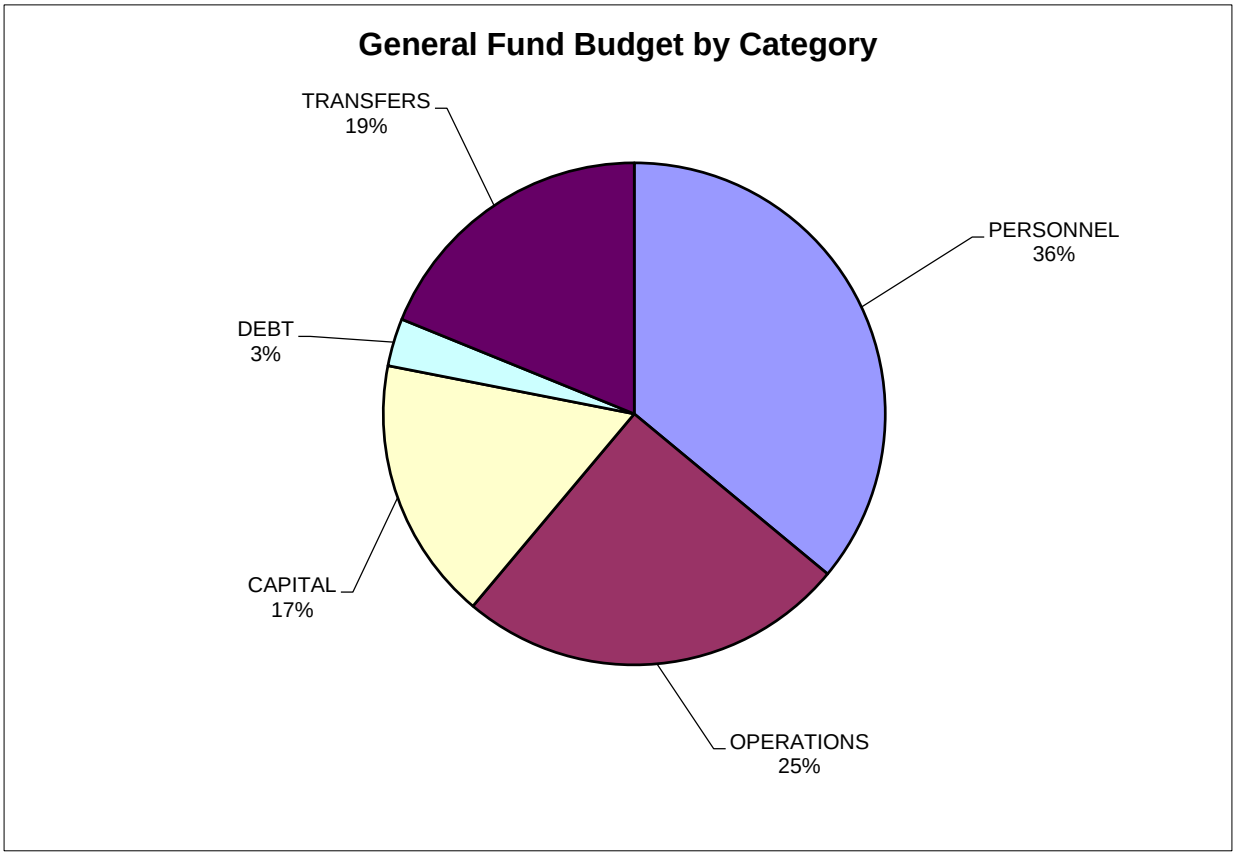
TOTAL GF EXPENDITURES and TAX LEVIES (Expenditures exclude transfers to other funds)	$11,418,620
TOTAL FULL-TIME EMPLOYEES	65.5

In Fiscal Year 2016, the overhead rate will be: $83.81 Per Labor Hour Billed

General Fund Expenditure Summary

ACCT DESCRIPTION	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
01 ADMINISTRATION SERVICES	$ 237,772	$ 271,065	$ 307,700	$ 279,500	$ 301,400
02 FINANCE	$ 274,382	$ 259,743	$ 262,530	$ 254,768	$ 272,305
05 POLICE	$ 2,849,353	$ 3,366,373	$ 3,189,450	$ 3,508,608	$ 4,005,800
08 COMMUNITY & ECON. DEVELOPMENT	$ 466,614	$ 482,620	$ 1,054,200	$ 1,066,648	$ 1,197,350
12 INSUR/COMMON EXPENSES	$ 933,196	$ 1,103,570	$ 1,399,765	$ 1,243,400	$ 1,397,690
20 PW ADMINISTRATION	$ 243,045	$ 183,732	$ 212,050	$ 176,250	$ 205,725
21 PW STREETS	$ 919,301	$ 846,003	$ 1,064,675	$ 978,190	$ 1,079,925
22 PW PARKS & OPEN SPACES	$ 1,196,134	$ 1,157,277	$ 1,378,875	$ 1,293,975	$ 1,393,525
25 PW BUILDINGS	$ 172,925	$ 158,829	$ 143,400	$ 123,890	$ 139,400
26 DEBT	$ 1,771,981	$ 482,876	$ 1,872,805	$ 2,793,995	$ 3,035,218
TOTAL EXPENSES	$ 9,064,703	$ 8,312,088	$ 10,885,450	$ 11,719,224	$ 13,028,338

General Fund Expenditures by Category



PERSONNEL COSTS	$ 5,642,950
OPERATING COSTS	$ 3,908,800
CAPITAL COSTS	$ 2,651,025
DEBT SERVICE	$ 481,582
TRANSFERS OUT	$ 2,995,006
	$15,679,363

2016 Annual Budget Program Activity Summary		
General Fund	**Administration**	**01-01**

Function

The Administration Department provides support services to the Village Board, Village Clerk, and various standing committees and commissions, as well as the overall day to day management activities of the Village Manager's Office. Under the Council-Manager form of government, policy is set by the Mayor and Board of Trustees, and the Village Manager is responsible for implementation of that policy. The Village Manager is responsible for all day-to-day operations of the Village and supervises the staff who manages the Village's four departments: Community & Economic Development, Finance, Police, and Public Works. The four departments comprise public safety and protection functions such as police protection and crime prevention; building safety, public utilities such as the public water supply; and sanitary and storm sewer functions. In addition the Administration Department is responsible for coordinating the Village's information systems needs and public information activities including: print newsletter, website, weekly e-newsletter, business e-newsletter and social media. As the focal point for the Village's communication efforts, the Village Manager serves as the principal staff spokesperson regarding Village matters. The Annual Budget is prepared jointly by the Administration and Finance Departments.

Significant Goals/Objectives

- Research and Recommend Approach for Developing Village of Lincolnshire Strategic Plan: Explore potential consultants/firms to work with residents, Village staff and elected officials on creation of Lincolnshire strategic plan. Planning process to explore community strengths, weaknesses, opportunities, and threats and build an action plan to address long-term Village needs.

- Implement Mobile Technologies for Field Personnel where Practical: As a result of implementation of new enterprise software solution for building permitting/inspections, code enforcement, and work order management system in FY2015, implement formal mobile technology strategy to best utilize this new resource.

- Finalize Comprehensive Update Personnel Policies Manual: This project is to be completed in first quarter of 2016.

- Update Village Brand Identify: Pending Village Board approval of new brand identity, update print and electronic media as appropriate as part of initial roll out of new brand and marketing initiative.

- Continue to Explore Options for Implementation of High-Deductible Health Insurance Plan While Meeting Regulations of Affordable Care Act (ACA): Continue to monitor rule-making related to ACA and explore possibility of implementing optional high-deductible health insurance plan via Village's health insurance pool where practicable.

- Improve Customer Service Experience and Transparency of Information on Village Website: As a result of new enterprise software solution for the Village's building permitting and development review processes, and financial system, implement browser based web features of this software to improve customer service experience by increasing availability to complete transactions online. Implement and promote enterprise software solution "Access My Government" features to take full advantage of all features.

- Increase Use of Video: Implement formal video initiative to promote Village meetings, programs, and services online to meet ever increasing expectation for video access.

- Document Management: Research, recommend, and implement formal document management system which will integrate with new enterprise software system if cost effective.

- Regular Performance Management Reporting: Implement routine reporting on departmental performance metrics.

- Coordinated Community Organization Planning Event: Implement annual event to connect community groups and potential business community supporters to discuss/plan the next year's event and activities calendar. The event will also provide an opportunity for the business community to determine their donation/giving plan for the coming year.

Major Budget Changes

The Administration Department budget is largely unchanged compared to the Fiscal Year 2015 Budget. The Administration Department budget reflects maintaining staffing levels the same as the last two years. Staffing includes: Village Manager, Administrative Assistant II, Management Analyst, and Part-Time Administrative Clerk.

Capital Projects

- None

2016 Annual Budget Program Activity Summary		
General Fund	**Administration**	**01-01**

Performance Indicators

	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Village Board Meetings	55	53	54	62	60
Ordinances Prepared	33	41	40	40	40
Resolutions Prepared	8	10	10	11	10
Resident Mailings	4	4	4	5	4
E-News Messages Sent	64	77	52	94	60
E-News Subscribers	1043	1212	975	1373	1250
Facebook Likes	166	222	165	450	170
Twitter Followers	N/A	N/A	130	400	140
General Fund Property Tax Levy	None	None	None	None	None
Citizen Surveys	0	0	1	1	1

Staffing (Full Time Equivalents)

	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Village Manager	.80	.80	.80	.80	.80
Administrative Assistant	.80	.80	.80	.80	.80
Administrative Intern	.80	.00	.00	.00	.00
Management Analyst	.00	0.80	.80	.80	.80
Administrative Clerk	.50	.25	.25	.25	.25
Production Staff	.30	.00	.00	.00	.00
Total	3.20	2.65	2.65	2.65	2.65

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ 207,472	$ 223,023	$ 252,300	$ 231,800	$ 260,000
Contractual Services	$ 6,887	$ 835	$ 5,500	$ 500	$ 5,500
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ 23,413	$ 47,207	$ 49,900	$ 47,200	$ 35,900
TOTAL	$ 237,772	$ 271,065	$ 307,700	$ 279,500	$ 301,400

2016 Annual Budget Program Activity Summary		
General Fund	**Administration**	**01-01**

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
PERSONNEL EXPENSES						
01-01-60-1000	Regular Salaries	$ 206,021	$ 216,319	$ 242,500	$ 226,000	$ 253,000
01-01-60-1500	Part Time Wages		$ 6,521	$ 7,800	$ 5,800	$ 6,200
01-01-60-2000	Overtime Salaries	$ 1,451	$ 183	$ 2,000	$ -	$ 800
		$ 207,472	$ 223,023	$ 252,300	$ 231,800	$ 260,000
CONTRACTUAL SERVICES						
01-01-61-3000	Equipment Maintenance	$ -	$ 240	$ 500	$ -	$ 500
01-01-61-4000	Professional Services	$ 6,887	$ 595	$ 2,500	$ 500	$ 2,500
01-01-61-4024	Prof Serv- Misc	$ -	$ -	$ 1,500	$ -	$ 1,500
01-01-61-9000	Outside Services	$ -	$ -	$ 1,000	$ -	$ 1,000
		$ 6,887	$ 835	$ 5,500	$ 500	$ 5,500
OTHER CHARGES						
01-01-63-1000	Memberships	$ 7,677	$ 10,872	$ 12,000	$ 10,200	$ 11,000
01-01-63-2000	Vehicle Allowance	$ 4,800	$ 4,177	$ 4,800	$ 4,800	$ 4,800
01-01-63-3000	Professional Development	$ 3,729	$ 5,842	$ 20,000	$ 19,500	$ 6,500
01-01-63-4000	Publications	$ 1,652	$ 720	$ 600	$ 600	$ 600
01-01-63-5000	Classified Ads	$ 734	$ 2,193	$ 2,000	$ 3,700	$ 2,500
01-01-63-7000	Boards & Commissions	$ 566	$ 4,059	$ 3,000	$ 2,600	$ 3,000
01-01-63-9000	Business Expenses	$ 4,255	$ 19,344	$ 7,500	$ 5,800	$ 7,500
		$ 23,413	$ 47,207	$ 49,900	$ 47,200	$ 35,900
TOTAL DISBURSEMENTS		$ 237,772	$ 271,065	$ 307,700	$ 279,500	$ 301,400

2016 Annual Budget Program Activity Summary		
General Fund	**Finance**	**01-02**

Function

The Finance Department's core function is the preparation of the financial forecast and financial statements for internal and external users. The Annual Budget is jointly assembled by the Finance and Administration Departments. Financial staff duties include, accounts receivable, accounts payable, bookkeeping, customer service, payroll processing, utility billing and collection. Water and Sanitary Sewer bills are mailed every month (commercial monthly, residential quarterly).

The Finance Director serves as the Village Treasurer, IMRF authorized agent and participates in Police Pension activities. Other key duties of the Finance Director include cash and investment management, debt planning, asset tracking, property tax levy preparation, administration and oversight of the various insurance related functions (i.e. insurance coverage, claims processing and settlement, and risk management).

At the close of each fiscal year, Finance assists the outside independent auditors who examine the Village accounts, internal control systems, and reporting to the Village Board with their findings. Finance and the outside auditors collaborate in the production of the Comprehensive Annual Financial Report which details the financial status of the Village and Police Pension Fund.

Significant Goals/Objectives

- Accounts Payable- Vendor Payment via Direct Deposit
- Prepare RFQ for Bank Services
- Deploy Credit Card Processing
- Create Financial Software Documentation
- Update Financial Reports utilizing new financial software
- Implement GASB 68: Accounting and Financial Reporting for Pensions.
- Complete training and testing for National Incident Management System (NIMS)
- Research Positive Pay services various local banks
- Work with GIS staff to interface with utility customer usage within new financial software.
- Implement GASB 68- Financial Reporting for Pensions

Major Budget Changes: None

Capital Projects: Associated costs to install new Financial Software

2016 Annual Budget Program Activity Summary		
General Fund	**Finance**	**01-02**

Performance Indicators:

	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Vendor A/P Checks	1,768	1994	1,800	1,900	2,000
Vendor Direct Deposit	0	11	100	200	250
Payrolls Checks	208	237	150	160	150
Payroll Direct Deposit	1,870	1939	2,000	2,000	2,000

Staffing (Full Time Equivalents)

	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Finance Director	.80	.80	.80	0	.80
Account Clerk Supervisor	.80	0	0	0	0
Senior Accountant	0	.80	.08	0	.80
Financial Secretary/Receptionist	.80	0.80	.80	.80	.80
Finance Clerk	.80	.80	.80	.80	.80
Total	2.40	2.40	2.40	2.40	2.40

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ 250,167	$ 236,907	$ 236,450	$ 230,300	$ 245,700
Contractual Services	$ 18,508	$ 18,844	$ 20,405	$ 20,143	$ 21,180
Commodities	$ 2,705	$ -	$ -	$ -	$ -
Other Charges	$ 3,002	$ 3,992	$ 5,675	$ 4,325	$ 5,425
TOTAL	$ 274,382	$ 259,743	$ 262,530	$ 254,768	$ 272,305

2016 Annual Budget Program Activity Summary		
General Fund	**Finance**	**01-02**

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
PERSONNEL EXPENSES						
01-02-60-1000	Regular Salaries	$ 246,365	$ 236,907	$ 224,200	$ 219,000	$ 233,000
01-02-60-1500	Part Time Wages	$ -		$ 11,750	$ 11,300	$ 12,200
01-02-60-2000	Overtime Salaries	$ 3,802	$ -	$ 500	$ -	$ 500
		$ 250,167	$ 236,907	$ 236,450	$ 230,300	$ 245,700
CONTRACTUAL SERVICES						
01-02-61-2000	Printing	$ 1,016		$ 825	$ 500	$ 300
01-02-61-3019	Eq Maint- Mail Equip / Misc.	$ 1,529	$ 382	$ 200	$ 200	$ 200
01-02-61-4003	Prof Serv- Audit	$ 15,200	$ 18,078	$ 18,380	$ 18,380	$ 19,580
01-02-61-5000	Legal Notices	$ 725	$ 384	$ 900	$ 963	$ 1,000
01-02-61-9000	Outside Serv- Misc & Shipping	$ 38	$ -	$ 100	$ 100	$ 100
		$ 18,508	$ 18,844	$ 20,405	$ 20,143	$ 21,180
COMMODITIES						
01-02-62-1000	Office Supplies	$ 2,705	$ -	$ -	$ -	$ -
		$ 2,705	$ -	$ -	$ -	$ -
OTHER CHARGES						
01-02-63-1000	Memberships	$ 440	$ 865	$ 800	$ 700	$ 800
01-02-63-3000	Professional Development	$ 1,632	$ 1,884	$ 4,000	$ 3,100	$ 3,750
01-02-63-4000	Publications	$ 174		$ 175	$ 175	$ 175
01-02-63-8600	Minor Equipment	$ -	$ 885	$ 300	$ -	$ 300
01-02-63-9000	Business Expenses	$ 756	$ 358	$ 400	$ 350	$ 400
		$ 3,002	$ 3,992	$ 5,675	$ 4,325	$ 5,425
TOTAL DISBURSEMENTS		$ 274,382	$ 259,743	$ 262,530	$ 254,768	$ 272,305

2016 Annual Budget Program Activity Summary		
General Fund	**Police**	**01-05**

Function

Police Department functions are funded through the General Fund. This Department provides core services including: uniformed patrol operations, investigations, youth services, traffic accident investigation and enforcement, bicycle patrol. Police Department supplementary services include disaster preparedness and response, planning and research, house watch program, participation with community groups, crime prevention, drug abuse intervention, traffic pattern analysis and recommendations, elementary school safety, internet safety and education courses and licensing.

Significant Goals/Objectives

- STARCOM21 Radio System Transition: Coordinate purchase and deployment of new portable radios compatible with statewide STARCOM21 radio System for all department personnel. Facilitate training for department personnel in the operation of new radios and conduct testing within Village buildings to ensure reliable two-way radio communication with the STARCOM21 system.

- ETSB Consolidation: Develop plan to consolidate and dissolve Village of Lincolnshire Emergency Telephone System Board (ETSB) as mandated by Public Act 99-0006.

- Village Hall Complex Security: Explore opportunities to enhance security of Village Hall complex by increasing video monitoring outside of building, including parking areas, building entrances, and the driveway entrance from Olde Half Day Road.

- Strategic Planning: Formulate a planning committee to create a successor strategic plan for the Police Department consisting of projects and initiatives to be accomplished over the next five year period (2017-2021).

- Succession Planning / Deputy Chief: Plan for the mid-year departure of Deputy Chief of Police. Identify and develop police personnel with the potential to fill key leadership positions within the department. Prepare and conduct promotional processes which assess the competencies and motivational profile required to undertake those leadership roles.

- Collaborative Relationships: Continue to identify opportunities to collaborate with residents and community organizations to build and strengthen community relations, and accomplish the department's crime control mission.

2016 Annual Budget Program Activity Summary		
General Fund	**Police**	**01-05**

Major Budget Changes

With the transition to the STARCOM21 Radio Network, the Central Lake County Radio Network will be dissolved and the infrastructure dismantled. This transition will result in reduced operating expenses, which is reflected in Account #01-05-61-3021. The major change for FY2016 in Police Department operations is the elimination of a Records Clerk position and the addition of a second Community Service Officer. The Department is currently down one Police Officer position due to a resignation that occurred mid-year. Current plans are to leave this position vacant and address staffing needs via a patrol shift schedule that provides increased flexibility and coverage during peak demand times.

Capital Projects:

For capital projects, please see Capital Improvement Fund pages.

Performance Indicators:

	Actual 2013	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
Calls For Service	20,745	12,441	15,000	14,000	18,000
Total Reports	1,888	1,395	2,000	1,200	1,300
Arrests (Includes traffic)	3,205	-	3,500	210	250
DUI Arrests	73	45	75	30	40
DUI Conviction Rate	90.0%	-	95%	-	-
FBI Part I Crimes	70	118	75	70	75
FBI Part I Crimes Cleared	30%	-	35%	20%	25%

Items to note:

Calls for Service

In 2013, the police department was using Global Records as its report management system, which recorded a Call for Service (CFS) every time an officer called out on the radio, including meal breaks, out at the station on a restroom break, etc. With the implementation of New World, the data request is set up to eliminate those radio calls; hence, the decrease in calls for service. In addition, the CFS number is an indication of officer initiated and officer dispatched calls. Also, the police department is currently investigating how it treats officer activity. Presently, officers are not assigned an incident number for training, court, report writing, follow-up investigations, and a few other items. Because the police department would like a better

indication on how much time an officer is spending on such activity and also have the ability to pull out the statistical information on such activity, the department is exploring if it would be beneficial to assign incident numbers to those types of activities. For these reasons, the projected CFS for 2016 are relatively higher than 2015.

Total Reports

These numbers include the total number of case reports and accident reports taken during the course of the year. The numbers do not include supplemental reports, lockout reports, and additional information reports.

Arrests

The number of total arrests includes the number of single individuals' arrested. For the arrests numbers documented in 2013, it is possible the number included each individual charge per person. For instance, a person may be charged with 5 different offenses, but it is only one arrest. Also, because the department gained a new report management system in 2014, not all the arrest information was properly documented. With a better understanding of the New World system in 2015, the police department required Records personnel to complete the proper arrest information, which provides for more accurate numbers in 2015 and in the upcoming years.

DUI Conviction Rate

This number is hard to determine. Cases are often pled to a lesser charge. When officers are subpoenaed to court, they are not required to complete paperwork on the disposition of the case. The police department is not able to track these numbers with absolute certainty with its report management system.

FBI Part 1 Crimes Cleared

New World allows users to pull this information in the form of a report. In 2014, the police department was still utilizing Global Records. To pull the information from Global Records, an individual would have to pull up each individual report and any supplemental report (s) to check the disposition.

2016 Annual Budget Program Activity Summary		
General Fund	**Police**	**01-05**

Staffing (Full Time Equivalents)	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	1.00	1.00	1.00	1.00	1.00
Commander	0.00	0.00	0.00	0.00	0.00
Sergeant	4.00	4.00	5.00	5.00	5.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	15.00	15.00	15.00	14.00	14.00
School Resource Officer	1.00	1.00	1.00	1.00	1.00
Telecommunications Supervisor	0.20	0	0	0	0
Records Clerk	1.80	2	2	1	1
Administrative Assistant	1	1	1	1	1
Telecommunicator	.80	0	0	0	0
Community Service Officer	1	1	1	2	2
Total	28.8	28	29	28	28

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ 2,370,625	$ 3,127,809	$ 2,699,000	$ 3,112,303	$ 3,534,550
Contractual Services	$ 215,362	$ 152,305	$ 185,500	$ 150,360	$ 186,430
Commodities	$ 11,301	$ 13,900	$ 18,700	$ 13,250	$ 17,200
Other Charges	$ 68,233	$ 72,359	$ 92,400	$ 82,195	$ 95,950
Transfers	$ 183,832	$ -	$ 193,850	$ 150,500	$ 171,670
TOTAL	$ 2,849,353	$ 3,366,373	$ 3,189,450	$ 3,508,608	$ 4,005,800

2016 Annual Budget Program Activity Summary		
General Fund	**Police**	**01-05**

EXPENDITURE DETAIL

ACCT	DESCRIPTION	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
PERSONNEL EXPENSES						
01-05-60-1000	Regular Salaries	$ 2,259,254	$ 2,341,184	$ 2,530,000	$ 2,300,000	$ 2,513,000
01-05-60-2000	Overtime Salaries	$ 111,371	$ 148,182	$ 125,000	$ 148,000	$ 148,000
01-05-60-2100	Overtime Contract Services	$ -	$ 49,140	$ 44,000	$ 41,000	$ 40,000
01-05-70-9510	Pension Retirement	$ -	$ 589,303	$ -	$ 623,303	$ 833,550
		$ 2,370,625	$ 3,127,809	$ 2,699,000	$ 3,112,303	$ 3,534,550
CONTRACTUAL SERVICES						
01-05-61-2000	PRINTING	$ 4,444	$ 2,517	$ -	$ -	$ -
01-05-61-2001	Case Reports & Forms	$ -		$ 2,500	$ 1,000	$ 2,500
01-05-61-2003	Print- Tickets	$ -		$ 3,000	$ 3,000	$ 3,000
01-05-61-2005	Print- Field Directory	$ -		$ 500	$ 450	$ 500
01-05-61-2007	Print- Promotional	$ -		$ 1,000	$ 1,000	$ 1,000
01-05-61-3000	EQUIPMENT MAINTENANCE	$ 43,347	$ 60,994	$ -	$ -	$ -
01-05-61-3002	Eq Maint- Audio/Emerg Light	$ -		$ 4,000	$ 1,800	$ 4,000
01-05-61-3003	Eq Maint- Test-AED, DIU, Etc.	$ -		$ 1,000	$ -	$ 1,000
01-05-61-3005	Eq Maint- CAD/Rec Sys	$ -		$ 15,500	$ 15,210	$ 16,000
01-05-61-3008	Eq Maint- Firearms	$ -		$ 500	$ -	$ 500
01-05-61-3009	Eq Maint- In-Car Video Cam	$ -		$ 4,000	$ 200	$ 4,000
01-05-61-3010	Eq Maint- Live Scan	$ -		$ 3,500	$ 3,350	$ 1,000
01-05-61-3012	Eq Maint- Misc Office Eq	$ -		$ 500	$ 220	$ 500
01-05-61-3013	Mobile Data Computers	$ -		$ 1,000	$ -	$ 1,000
01-05-61-3014	Overweight Trk Scales Cert	$ -		$ 1,000	$ -	$ -
01-05-61-3016	Eq Maint- Radar Units	$ -		$ 1,000	$ -	$ 1,000
01-05-61-3018	Eq Maint- BEAST System	$ -		$ 1,200	$ 1,050	$ 1,200
01-05-61-3020	Eq Maint- Local Radio	$ -		$ 8,000	$ 8,100	$ 8,000
01-05-61-3021	CLC Radio Net	$ -		$ 22,000	$ 21,210	$ 8,000
01-05-61-3030	Eq Maint- Emerg Warning Siren	$ -		$ 2,800	$ 2,750	$ 2,800
01-05-61-4000	PROFESSIONAL SERVICES	$ 38,813	$ 79,627	$ -	$ -	$ -
01-05-61-4001	Prof Serv- Actuary	$ -	$ -	$ -	$ 4,500	$ 3,000
01-05-61-4002	Prof Serv- Animal Control	$ -		$ 1,500	$ 1,500	$ 1,500
01-05-61-4006	Prof Serv- Crime Lab Assess	$ -		$ 12,700	$ 12,600	$ 13,000
01-05-61-4012	Prof Serv- Lake Co Metro Enforce Group	$ -		$ 15,000	$ 14,400	$ 15,000
01-05-61-4013	Prof Serv- Legal Services	$ 126,492		$ 63,600	$ 38,400	$ 50,000
01-05-61-4014	Prof Serv- Digital Forensics	$ -		$ 2,000	$ 2,000	$ 2,000
01-05-61-4015	Prof Serv- Recruit/ Testing	$ -	$ -	$ -	$ -	$ 27,000
01-05-61-4025	Prof Serv- Internet Connection	$ -	$ -	$ 9,900	$ 9,880	$ 9,900
01-05-61-5500	DATA SYSTEMS	$ 2,266	$ 9,167	$ -	$ -	$ -
01-05-61-5506	Data Sys- Power Doc Mgt Sware	$ -	$ -	$ 1,500	$ 1,390	$ 1,500
01-05-61-5515	Data Sys- Wireless	$ -	$ -	$ 6,300	$ 6,350	$ 7,530
		$ 215,362	$ 152,305	$ 185,500	$ 150,360	$ 186,430

2016 Annual Budget Program Activity Summary		
General Fund	**Police**	**01-05**

EXPENDITURE DETAIL CONTINUED

COMMODITIES		**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
01-05-62-3000	MAINTENANCE MATERIALS	$ 11,301	$ 13,900	$ -	$ -	$ -
01-05-62-3001	Maint Mat- BA / AED Supplies	$ -	$ -	$ 1,500	$ 500	$ 1,000
01-05-62-3007	Maint Mat- Evidence Collection	$ -	$ -	$ 2,500	$ 2,250	$ 2,500
01-05-62-3012	Maint Mat- Ammunition	$ -	$ -	$ 7,500	$ 7,500	$ 7,500
01-05-62-3013	Maint Mat- Safety Equipment	$ -	$ -	$ 1,500	$ 1,000	$ 1,500
01-05-62-3031	Maint Mat- Radios & Equip	$ -	$ -	$ 3,000	$ 500	$ 2,000
01-05-62-3033	Maint Mat- Misc.	$ -	$ -	$ 1,500	$ 500	$ 1,500
01-05-62-3046	Maint Mat- Video Recording Sup	$ -	$ -	$ 1,200	$ 1,000	$ 1,200
		$ 11,301	$ 13,900	$ 18,700	$ 13,250	$ 17,200
OTHER CHARGES						
01-05-63-1000	Memberships	$ 1,420	$ 2,085	$ 2,250	$ 2,200	$ 2,500
01-05-63-3000	PROFESSIONAL DEVELOPMENT	$ 27,602	$ 22,060	$ -	$ -	$ -
01-05-63-3002	Prof Dev-Certified Courses	$ -	$ 839	$ 30,000	$ 25,000	$ 30,000
01-05-63-3004	Prof Dev-NIPAS Training	$ -		$ 5,000	$ 4,100	$ 5,000
01-05-63-3006	Prof Dev- NEMRT	$ -		$ 3,000	$ 3,880	$ 3,000
01-05-63-4000	Publications	$ 524		$ 750	$ 300	$ 750
01-05-63-6000	UNIFORMS	$ 22,929	$ 28,136	$ -	$ -	$ -
01-05-63-6001	Uniform- Body Armor	$ -		$ 8,000	$ 7,600	$ 8,000
01-05-63-6002	Uniform- Cleaning	$ -		$ 9,100	$ 12,650	$ 13,400
01-05-63-6004	Uniform- Jacket Replace	$ -		$ 1,500	$ 500	$ 1,500
01-05-63-6005	Uniform- NIPAS	$ -		$ 500	$ -	$ 500
01-05-63-6006	Uniform- Patches/Insignias	$ -		$ 1,000	$ 200	$ 1,000
01-05-63-6007	Uniform- Replacement	$ -		$ 10,000	$ 9,000	$ 10,000
01-05-63-8600	Minor Equipment	$ 5,918		$ -	$ -	$ -
01-05-63-8601	Firearm Replacements	$ -		$ 1,800	$ 1,820	$ 1,800
01-05-63-8602	Minor Office & Veh Equip	$ -	$ 3,575	$ 2,000	$ 1,300	$ 2,000
01-05-63-8603	Officer Personal Safety Eq	$ -	$ 4,723	$ 1,000	$ -	$ -
01-05-63-9000	Business Expense	$ 9,840	$ 3,800	$ 4,500	$ 4,000	$ 4,500
01-05-63-9002	Comm Oriented Awareness & Prev	$ -	$ 3,956	$ 6,000	$ 6,000	$ 6,000
01-05-63-9006	Lincolnshire Explorer Post Op	$ -	$ -	$ 2,500	$ 2,500	$ 2,500
01-05-63-9007	Veh Titles/Plates	$ -	$ 682	$ 500	$ 615	$ 500
01-05-63-9009	Officer Testing	$ -	$ -	$ 1,000	$ -	$ 1,000
01-05-80-4000	Equip- Furniture	$ -	$ 2,503	$ 2,000	$ 530	$ 2,000
		$ 68,233	$ 72,359	$ 92,400	$ 82,195	$ 95,950
TRANSFERS		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
01-05-98-1200	Transfer Out- VMF	$ 183,832	$ -	$ 193,850	$ 150,500	$ 171,670
		$ 183,832	$ -	$ 193,850	$ 150,500	$ 171,670
TOTAL DISBURSEMENTS		$ 2,849,353	$ 3,366,373	$ 3,189,450	$ 3,508,608	$ 4,005,800

2016 Annual Budget Program Activity Summary		
General Fund	**Community and Economic Development**	**01-08**

Function

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

Significant Goals/Objectives

- Continue to investigate opportunities to provide shared services with other communities.
- Continue comprehensive review of Village's Zoning Ordinance; revising and incorporating modern, user-friendly language and structure where appropriate.
- Continue and build upon staff support of existing community-wide events, while initiating new seasonal events.
- Focus on economic development efforts to "brand" and promote Lincolnshire through a marketing plan, outreach to commercial center management/tenants, and creation of a dedicated commercial website.
- Evaluate and develop a plan for modernizing existing Village signage and adding new wayfinding signage to assist in consistently identifying the Lincolnshire brand.
- Create a comprehensive pedestrian path plan, incorporating unified designed amenities.
- Evaluate current development impact fees to determine if infrastructure costs are being sufficiently met, and revise fees where necessary.
- Review Residential Zoning regulations and research design-oriented regulations to insure residential character/integrity of the Village is preserved.
- Survey the business community to gauge business concerns, comments and suggestions for improving the local economy.
- Prepare a multi-faceted Master Plan for the Village's commercial artery, Milwaukee Avenue and immediate environs, by addressing overall design concepts, economic factors and impacts, open space and infrastructure components.

2016 Annual Budget Program Activity Summary		
General Fund	**Community and Economic Development**	**01-08**

Major Budget Changes

- Memberships - This account is reduced from $20,000 to $15,000, removing $5,000 for Lincolnshire-specific targeted advertising through Visit Lake County while maintaining the $15,000 membership contribution the Village has historically spent.

- Professional Development - This account increased by 26% from $6,500 to $8,200 due to new costs associated with two conferences. As the Village's only Certified Floodplain Manager, the Village's Building Official is requesting to attend the Illinois Association of State Floodplain Managers State conference. A one-time "scholarship" was received last year, covering the $770 cost of this conference and travel. The Village Planner attends the State Planning Conference every other year, and is scheduled to do so in 2016.

Capital Projects

- None

Performance Indicators

Indicator	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Zoning Board Development Reviews	8	9	12	10	10
Architectural Review Board Reviews	8	8	10	10	10
No. of Plan Reviews	384	410	600	400	450
Bldg. Permits Issued	276	362	250	220	275
No. of Inspections*	648	635	600	650	650
Valuation (thousands)	$15,156	$46,500	$60,000	$50,000	$65,000
No. of new Com/Office/ Warehse bldgs.	1	1	3	0	2
No. of new Housing Units	9	14	30	8	58
Sq. Ft. new Com. Bldgs. (thousands)	20	10	9	0	60
Sq. Ft. new Off/Warehse. Bldgs. (thousands)	0	0	100	0	0

*Reflects Building and Code Enforcement inspections completed in-house. Does not reflect number of inspections completed by third parties on behalf of Village.

2016 Annual Budget Program Activity Summary		
General Fund	**Community and Economic Development**	**01-08**

Staffing

Staffing (Full Time Equivalents)	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Director of Community & Economic Development	1.00	1.00	1.00	1.00	1.00
Building Official	0.00	0.00	1.00	1.00	1.00
Village Planner	2.00	2.00	1.00	1.00	1.00
Economic Development Coordinator	0.00	0.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	0.00	0.00	0.00
Code Enforcement Inspector	0.75	0.75	0.75	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total:	5.75	5.75	5.75	5.50	5.50

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ 436,680	$ 447,075	$ 454,500	$ 441,100	$ 471,000
Contractual Services	$ 3,075	$ 2,845	$ 5,350	$ 49,498	$ 171,200
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ 21,622	$ 32,700	$ 588,850	$ 571,750	$ 550,250
Transfers	$ 5,237	$ -	$ 5,500	$ 4,300	$ 4,900
TOTAL	$ 466,614	$ 482,620	$ 1,054,200	$ 1,066,648	$ 1,197,350

2016 Annual Budget Program Activity Summary		
General Fund	**Community and Economic Development**	**01-08**

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
PERSONNEL EXPENSES						
01-08-60-1000	Regular Salaries	$ 434,019	$ 406,725	$ 420,500	$ 408,000	$ 435,000
01-08-60-1500	Part Time Wages		$ 40,241	$ 33,500	$ 33,100	$ 35,500
01-08-60-2000	Overtime Salaries	$ 2,661	$ 109	$ 500	$ -	$ 500
		$ 436,680	$ 447,075	$ 454,500	$ 441,100	$ 471,000
CONTRACTUAL SERVICES						
01-08-61-2000	Printing	$ 979	$ 261	$ 200	$ 150	$ 350
01-08-61-4010	Prof Serv- Elevator Inspections	$ -	$ -	$ -	$ 21,000	$ 23,000
01-08-61-4161	Prof Serv- Bldg- Fire Consult Review/Inspec				$ 15,606	$ 59,000
01-08-61-4164	Prof Serv- Engineering Consult Review/Inspec				$ 9,642	$ 21,000
01-08-61-5000	Legal Notices	$ 88	$ 490	$ 300	$ 300	$ 350
01-08-61-5507	Data Sys- Software / Licensing	$ -		$ 2,350	$ -	$ -
01-08-61-9000	Outside Services	$ 2,008	$ 1,243	$ -	$ -	$ 65,000
01-08-61-9098	Contract Svc- Prnting & Publ	$ -	$ 851	$ 2,500	$ 2,800	$ 2,500
		$ 3,075	$ 2,845	$ 5,350	$ 49,498	$ 171,200
OTHER CHARGES						
01-08-63-1000	Membership	$ 13,963	$ 19,332	$ 2,500	$ 2,400	$ 2,400
01-08-63-1004	Memb- Visit Lake County			$ 20,000	$ 15,000	$ 15,000
01-08-63-1005	Memb- Bus. Devel.			$ 1,800	$ 1,700	$ 1,700
01-08-63-3000	Professional Development	$ 4,029	$ 4,240	$ 6,500	$ 6,500	$ 8,200
01-08-63-4000	Publications	$ -	$ 480	$ 450	$ 450	$ 350
01-08-63-7000	Boards & Commissions	$ 150	$ 40	$ 100	$ -	$ 100
01-08-63-9000	Business Expense	$ 3,480	$ 1,247	$ 1,000	$ 600	$ 800
01-08-63-9003	Economic Dev Initiatives	$ -	$ 7,181	$ 45,000	$ 46,000	$ 20,000
01-08-63-9004	Equipment & Clothing	$ -	$ 180	$ 1,500	$ 1,500	$ 1,700
01-08-63-9501	Economic Dev Incentives	$ -	$ -	$ 510,000	$ 497,600	$ 500,000
		$ 21,622	$ 32,700	$ 588,850	$ 571,750	$ 550,250
TRANSFERS						
01-08-98-1200	Transfer Out- VMF	$ 5,237	$ -	$ 5,500	$ 4,300	$ 4,900
		$ 5,237	$ -	$ 5,500	$ 4,300	$ 4,900
TOTAL DISBURSEMENTS		$ 466,614	$ 482,620	$ 1,054,200	$ 1,066,648	$ 1,197,350

2016 Annual Budget Program Activity Summary		
General Fund	**Insurance/Common Expense**	**01-12**

Function

The Insurance and Common Expense Division of the budget includes expenditures related to expenses shared among all Village departments and operations. The activities funded by this account include general insurance (property, liability, workers compensation) premium; the High Excess Liability Pool (H.E.L.P.) insurance premium; information system infrastructure upgrades; information system maintenance consulting services; and flood insurance costs. This account also includes expenses related to the General Fund portion of all employee health, dental, and life insurance benefits. Additionally, all of the Village's overhead or expenses in common have been incorporated into this account such as postages, office supplies, printing, and software licensing. The intent of the Insurance and Common Expense division to make it easier to track shared expenses in one account line item as opposed to being spread across all General Fund divisions.

Significant Goals/Objectives

- Provide high quality employee benefits at the lowest possible cost.
- Secure appropriate property, liability, and workers compensation insurance at the least possible cost.
- Account for all overhead expenditures and shared costs.
- Continue to update the Village's information technology systems and equipment.
- Provide leadership and staff support in GovITC shared initiatives.
- Continue to improve the Village's public information activities including use of social media and ongoing improvements to the Village's website.

Major Budget Changes

The Insurance and Common Expense Budget is largely unchanged in structure from the previous year. Key changes in FY2016 are:

- Significant Reductions in the Telephone Line Item: The total amount budgeted for spending on non-cellular telephony services has been reduced by approximately 75% due to the elimination of FDDC circuits used for the Village's SCADA system in favor of wireless machine to machine connections.

- Changes in Cellular Telephone Allocations: To more accurately reflect departmental spending, the split of charges for cellular phone services between the Insurance and Common, Police, and Water and Sanitary Sewer budgets have been refined.

2016 Annual Budget Program Activity Summary		
General Fund	**Insurance/Common Expense**	**01-12**

Performance Indicators

	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Property/Liability Claims Processed	6	5	19	6	8
Workers Compensation Claims Processed	6	5	10	4	10

Staffing (Full Time Equivalents):

- No staff is funded through this account.

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 919,371	$ 1,077,807	$ 1,283,340	$ 1,201,450	$ 1,288,590
Commodities	$ 13,825	$ 12,771	$ 15,840	$ 13,000	$ 15,840
Other Charges	$ -	$ 12,992	$ 100,585	$ 28,950	$ 93,260
TOTAL	$ 933,196	$ 1,103,570	$ 1,399,765	$ 1,243,400	$ 1,397,690

2016 Annual Budget Program Activity Summary		
General Fund	**Insurance/Common Expense**	**01-12**

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
CONTRACTUAL SERVICES						
01-12-61-1000	Telephone	$ 46,914	$ 29,680	$ 4,800	$ 3,500	$ 5,580
01-12-61-1002	Telephone- Cellular	$ -		$ 8,860	$ 8,900	$ 10,600
01-12-61-1004	Telephone- Pay Phone	$ -		$ 1,080	$ 1,080	$ 1,080
01-12-61-1010	Telephone- Maint	$ -		$ 5,940	$ 5,985	$ 2,600
01-12-61-2000	PRINTING	$ 18,510	$ 12,215	$ -	$ -	$ -
01-12-61-2002	Print- Budget, Forms, Misc	$ -		$ 1,170	$ 1,100	$ 1,170
01-12-61-2004	Print- Letterhead Supplies	$ -		$ 4,950	$ 4,400	$ 4,950
01-12-61-2006	Print- Newsletter	$ -		$ 10,800	$ 9,200	$ 10,800
01-12-61-3501	Eq Maint- Post Meter Rent	$ -	$ 1,224	$ 1,500	$ 1,500	$ 1,500
01-12-61-4000	Prof Serv- Video Services	$ -	$ 67,282	$ 6,200	$ 5,700	$ 6,200
01-12-61-4004	Prof Serv: Flex Administration				$ -	$ 2,400
01-12-61-4013	Prof Serv- Legal Services	$ -		$ 77,600	$ 71,000	$ 68,000
01-12-61-4016	Prof Serv- Med.Svc/Drug Testing	$ -		$ 5,000	$ 2,500	$ 5,000
01-12-61-4033	Prof Serv- Strategic Planning	$ -		$ 12,000	$ -	$ 12,000
01-12-61-5500	DATA SYSTEMS	$ 90,201	$ 35,162	$ -	$ -	$ -
01-12-61-5503	Data Sys- Internet Connection	$ -		$ 6,750	$ 7,650	$ 7,300
01-12-61-5507	Data Sys- Software / Licensing	$ -		$ 13,960	$ 13,500	$ 18,230
01-12-61-5509	Data Sys- Training	$ -		$ 1,800	$ 500	$ -
01-12-61-6000	Postage	$ 8,224	$ 5,900	$ 7,000	$ 7,500	$ 8,000
01-12-61-7000	Duplicating	$ 12,802	$ 7,756	$ 1,810	$ 2,025	$ 3,060
01-12-61-7001	Duplicating- Lease Copiers	$ -		$ 10,650	$ 5,950	$ 5,580
01-12-61-8700	MEDICAL INSURANCE	$ 540,673	$ 610,658			
01-12-61-8701	Medical Premiums- Health	$ -		$ 611,800	$ 557,000	$ 620,400
01-12-61-8702	Medical Premiums- Dental	$ -		$ 59,600	$ 60,560	$ 61,600
01-12-61-8703	Medical Premiums- Life	$ -		$ 6,700	$ 12,400	$ 13,000
01-12-61-8800.	GENERAL INSURANCE	$ 193,758	$ 187,916	$ -	$ -	$ -
01-12-61-8800	Property/Liability Ins	$ -		$ 76,330	$ 76,330	$ 81,980
01-12-61-8801	Workers Comp	$ -		$ 118,950	$ 129,589	$ 113,750
01-12-61-8802	High Excess Liability Pool	$ -		$ 15,020	$ 16,810	$ 21,850
01-12-61-8803	HELP- Beach Endorsement	$ -		$ 5,270	$ 4,875	$ 6,850
01-12-61-8804	National Flood Insurance	$ -		$ 1,520	$ 1,390	$ 1,520
01-12-61-9000	OUTSIDE SERVICES	$ 5,978	$ 120,014	$ -	$ -	$ -
01-12-61-9022	Contract Svc- GIS Services	$ -		$ 57,520	$ 55,000	$ 57,520
01-12-61-9029	Cont Svc- IT Consult/Sys Mon	$ -		$ 56,730	$ 56,730	$ 56,730
01-12-61-9109	Contract Svc- Records Mgt	$ -		$ 4,500	$ 160	$ -
01-12-61-9114	Cont Svc- Emerg. Not. Sys.	$ -		$ 5,940	$ 5,940	$ 5,940
01-12-61-9115	Cust Serv/Serv Mang Sys	$ -		$ 4,590	$ 5,076	$ -
01-12-61-9118	Cust Serv- Website Consult	$ -		$ 1,800	$ 900	$ 1,800
01-12-61-9130	Cont Svc- Payroll Processing	$ -		$ 12,500	$ 12,000	$ 12,000
01-12-61-9140	Cont Svc- Downtown Maint	$ -		$ 54,600	$ 51,700	$ 54,600
01-12-64-2000	Office Equipment	$ 2,311	$ -	$ 8,100	$ 3,000	$ 5,000
		$ 919,371	$ 1,077,807	$ 1,283,340	$ 1,201,450	$ 1,288,590

2016 Annual Budget Program Activity Summary		
General Fund	**Insurance/Common Expense**	**01-12**

EXPENDITURE DETAIL CONTINUED

COMMODITIES		**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
01-12-62-1000	Office Supplies	$ 13,825	$ 12,771	$ 15,840	$ 13,000	$ 15,840
		$ 13,825	$ 12,771	$ 15,840	$ 13,000	$ 15,840
OTHER CHARGES						
01-12-63-8600	Minor Equip- IPRF Grant Project	$ -	$ 11,435	$ 11,750	$ 11,750	$ 16,060
01-12-63-9010	Senior Citizen Tax Relief		$ -	$ -	$ -	$ 6,400
01-12-80-3005	Misc Computer Equipment	$ -	$ 1,557	$ 88,835	$ 17,200	$ 70,800
		$ -	$ 12,992	$ 100,585	$ 28,950	$ 93,260
TOTAL DISBURSEMENTS		$ 933,196	$ 1,103,570	$ 1,399,765	$ 1,243,400	$ 1,397,690

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Administration**	**01-20**

Function

The Public Works Administration Division supports administration of all General Fund Public Works functions including Streets and Storm Drainage, Parks & Grounds, Building Maintenance, Forestry and Capital Improvements. The division is responsible for engineering; refuse management; special recreation; and contract administration.

Significant Goals/Objectives

- Employee Development and Training Initiatives: Provide career path and succession planning. Adjust job descriptions and duties as needed. Offer Employee Training Provide Employee Monthly Training Opportunities. Ensure that every employee attends at least one training program each year.

- Investigate Lighting Options: Evaluate all current outdoor lighting fixtures and research a conversion to LED or other alternative lighting options as a cost/energy saving strategy throughout the Village.

- Implementation of a long range pedestrian improvement plan: Investigate system needs, identify capital improvements and incorporate into plan, incorporate way-finding signage to encourage pedestrian flow to/from commercial/residential areas. This work will be done in conjunction with Community & Economic Development Department staff.

- Develop long range flood mitigation plan for Lincolnshire Drive Area. Identify project needs, develop multi-year plan, incorporate capital improvements into Capital Improvement Plan, investigate flood response improvements, take active role in Des Plaines Watershed Workgroup.

- Increase Visibility and Awareness of Lincolnshire Tree Planting Program: In response to recent tree loss due to Emerald Ash Borer, increase community awareness of the Village's Tree Adoption Program and tree planting opportunities throughout the Village. Consider expanding and promoting tree adoption program to local business community to help respond to private property tree loss.

Major Budget Changes

- None

Capital Projects

- None

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Administration**	**01-20**

Performance Indicators

Indicator	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Engineering Permits	130	111	125	173	160
Plan Reviews	196	180	175	250	220
Project Inspections	244	60	225	57	200

Staffing

Staffing (Full-Time Equivalent)	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Public Works Director	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.75	0.75	0.75	0.75	0.00
Assistant Public Works Director/Village Engineer	0.00	0.00	0.00	0.00	0.75
Assistant to the Director of Public Works	0.25	0.25	0.25	0.00	0.00
Administrative Assistant	0.75	0.75	0.75	0.75	0.75
Total:	2	2	2	1.75	1.75

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Administration**	**01-20**

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ 168,572	$ 141,117	$ 143,100	$ 106,300	$ 152,000
Contractual Services	$ 60,391	$ 34,090	$ 57,500	$ 60,100	$ 45,800
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ 14,082	$ 8,525	$ 11,450	$ 9,850	$ 7,925
TOTAL	$ 243,045	$ 183,732	$ 212,050	$ 176,250	$ 205,725

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
PERSONNEL EXPENSES						
01-20-60-1000	Regular Salaries	$ 160,089	$ 138,788	$ 141,100	$ 105,000	$ 151,000
01-20-60-2000	Overtime Salaries	$ 8,483	$ 2,329	$ 2,000	$ 1,300	$ 1,000
		$ 168,572	$ 141,117	$ 143,100	$ 106,300	$ 152,000
CONTRACTUAL SERVICES						
01-20-61-3000	EQUIPMENT MAINTENANCE	$ 459		$ -	$ -	$ -
01-20-61-4000	PROFESSIONAL SERVICES	$ 56,744	$ 17,219	$ -	$ -	$ -
01-20-61-4018	Prof Serv- Miscellaneous Engineering			$ 50,000	$ 55,000	$ 40,000
01-20-61-4019	Prof Serv- NPDES Annual Permit Fee			$ 1,000	$ 1,000	$ 1,000
01-20-61-5000	Legal Notices	$ 464	$ 1,010	$ 1,000	$ 600	$ 800
01-20-61-9000	Outside Services	$ 2,724	$ 15,861	$ 5,500	$ 3,500	$ 4,000
		$ 60,391	$ 34,090	$ 57,500	$ 60,100	$ 45,800
OTHER CHARGES						
01-20-63-1000	Memberships	$ 476	$ 482	$ 2,450	$ 2,450	$ 2,800
01-20-63-2000	Vehicle Allowance	$ 5,250	$ 4,500	$ 4,500	$ 3,400	$ 1,125
01-20-63-3000	Professional Development	$ 2,908	$ 2,988	$ 2,500	$ 2,500	$ 2,500
01-20-63-9000	Business Expenses	$ 1,277	$ 555	$ 1,000	$ 1,000	$ 500
01-20-64-2000	Office Equipment	$ 4,171	$ -	$ 1,000	$ 500	$ 1,000
		$ 14,082	$ 8,525	$ 11,450	$ 9,850	$ 7,925
TOTAL DISBURSEMENTS		$ 243,045	$ 183,732	$ 212,050	$ 176,250	$ 205,725

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Streets**	**01-21**

Function

The Public Works Streets Division is responsible for leaf collection; snow and ice control; and maintaining the Village's pavement, street lighting, storm water, and signs systems. The Streets Division is also responsible for right-of-way landscaping. The Village's public roadway system consists of 41 lane-miles of pavement. The storm water management system includes 34 miles of storm sewers and 56 detention basins.

Significant Goals/Objectives

- Maintain and enhance the storm water management system.
- Conduct activities in compliance with the National Pollution Discharge Elimination System (NPDES) regulations and provide annual report.
- Minimize the environmental impact of the snow and ice control program through salt conservation via the use of liquid deicers.
- Partner with other governmental entities for the procurement of goods and services, where practical, and implement such programs.
- Initiate a detention basin engineering study to assess maintenance / renovation needs to maintain storm water storage capacity.

Major Budget Changes

- $5,700 increase in line item 01-21-62-3511 Construction Materials – Traffic Safety to account for a possible Flashing Pedestrian Signal Beacon at Olde Half Day Road and South Village Green.
- There is a $7,000 increase in line item 01-21-61-9120 Contractual Services – Miscellaneous Storm Sewer Repair to account for installation of a Stand Pipe for Flood Control East of 53 Lincolnshire Drive.

Capital Equipment and Projects:

For capital projects, please see Capital Improvement Program pages.

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Streets**	**01-21**

Performance Indicators

Indicator	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Streets cleaned – miles	372	355	360	362	365
Hours per asphalt patching – tons	32	20	16	18	18
Pct. Catch basins requiring repair	18%	19%	20%	17%	20%
Pct. Storm sewer system inspected	16%	14%	15%	11%	15%
Snow events/Salt spread – tons	24 /944.5	17/764	22/903	20/650	22/825
Leaves collected – cubic yards	7,100	6,942	6,500	6,500	6,500
Hours of collection / cu.yd. leaves	0.25	0.22	0.20	0.24	0.25
Avg. # Days to complete Service Request	17	12.3	14	11.7	12

Staffing

Staffing (Full-Time Equivalent)	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Public Works Director	0.25	0.25	0.25	0.25	0.25
Superintendent – Streets/Parks	0.50	0.50	0.50	0.50	0.00
Operations Superintendent	0.00	0.00	0.00	0.00	0.50
General Maintenance	3.00	3.00	3.00	3.00	3.00
Administrative Assistant I	0.25	0.25	0.25	0.25	0.25
Seasonal Laborer	0.25	0.25	0.25	0.25	0.25
Total:	4.25	4.25	4.25	4.25	4.25

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Streets**	**01-21**

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ 448,126	$ 415,231	$ 453,150	$ 448,500	$ 463,000
Contractual Services	$ 241,470	$ 313,070	$ 319,900	$ 297,640	$ 344,900
Commodities	$ 66,718	$ 98,122	$ 105,000	$ 91,300	$ 109,400
Other Charges	$ 5,877	$ 19,580	$ 20,525	$ 11,750	$ 15,525
Transfers	$ 157,110	$ -	$ 166,100	$ 129,000	$ 147,100
TOTAL	$ 919,301	$ 846,003	$ 1,064,675	$ 978,190	$ 1,079,925

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Streets**	**01-21**

EXPENDITURE DETAIL

ACCT	DESCRIPTION	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
PERSONNEL EXPENSES						
01-21-60-1000	Regular Salaries	$ 364,079	$ 345,628	$ 396,150	$ 381,000	$ 406,000
01-21-60-1500	Part Time Wages			$ 8,000	$ 14,500	$ 8,000
01-21-60-2000	Overtime Salaries	$ 48,047	$ 69,603	$ 12,000	$ 18,000	$ 12,000
01-21-60-2100	Overtime Salaries- Snowplowing	$ 36,000	$ -	$ 37,000	$ 35,000	$ 37,000
		$ 448,126	$ 415,231	$ 453,150	$ 448,500	$ 463,000
CONTRACTUAL SERVICES						
01-21-61-3000	Equipment Maintenance	$ 419	$ 222	$ 1,000	$ 400	$ 500
01-21-61-8500	Electric Utilities	$ 12,525	$ 12,151	$ 15,000	$ 15,000	$ 15,000
01-21-61-9000	OUTSIDE SERVICES	$ 228,526				
01-21-61-9006	Contract Svc- Compost Disp		$ 199,420	$ 55,000	$ 55,000	$ 58,000
01-21-61-9014	Contract Svc- Equip Rental			$ 1,000	$ -	$ 500
01-21-61-9034	Contract Svc- Misc Disposal			$ 10,000	$ 10,000	$ 10,000
01-21-61-9036	Contract Svc- Mosquito Abate			$ 68,200	$ 68,200	$ 68,200
01-21-61-9042	Contract Svc- Pkway Restor			$ -	$ -	$ 3,000
01-21-61-9044	Contract Svc- Crack Sealing			$ 7,500	$ -	$ 12,000
01-21-61-9045	Contract Svc- Pavemnt Mgt Sys			$ 1,400	$ -	$ -
01-21-61-9046	Contract Svc- Pavemnt Mkgs			$ 5,000	$ 2,000	$ 3,000
01-21-61-9060	Contract Svc- Strm Sewer Clean			$ 4,000	$ -	$ 4,000
01-21-61-9061	Contract Svc- Strm Sewer Telev			$ 15,000	$ 12,000	$ 15,000
01-21-61-9062	Contract Svc- St Light Repairs			$ 2,000	$ 1,000	$ 2,000
01-21-61-9063	Contract Svc- St Repairs			$ 7,000	$ 7,240	$ 7,000
01-21-61-9064	Contract Svc- St Sweeping			$ 26,000	$ 26,000	$ 28,000
01-21-61-9066	Contract Svc- Signal Maint			$ 30,000	$ 27,000	$ 30,000
01-21-61-9067	Brick Paver Maint			$ 3,000	$ 3,000	$ 5,000
01-21-61-9068	Concrete			$ 7,800	$ 9,800	$ 8,000
01-21-61-9070	Pavement Patching	$ -	$ 101,277	$ 36,000	$ 39,000	$ 36,000
01-21-61-9119	Cont Serv- Catch Basin Cleaning			$ 5,000	$ 5,000	$ 5,000
01-21-61-9120	Cont Serv- Misc Storm Sewer Repair			$ 20,000	$ 17,000	$ 27,000
01-21-61-9121	Cont Serv- Snow/Ice Control- S. Village Green			$ -	$ -	$ 7,700
		$ 241,470	$ 313,070	$ 319,900	$ 297,640	$ 344,900

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Streets**	**01-21**

EXPENDITURE DETAIL CONTINUED

COMMODITIES		**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
01-21-62-2500	Maint Mat- Yard Waste Refuse Stickers	$ -	$ -	$ 1,500	$ 1,000	$ 1,500
01-21-62-3000	MAINTENANCE MATERIALS	$ 9,142	$ 15,379	$ -	$ -	$ -
01-21-62-3020	Maint Mat- Leaf Bags			$ 3,000	$ 3,300	$ -
01-21-62-3028	Maint Mat- Pavmnt Marking Mat			$ 600	$ 600	$ 600
01-21-62-3039	Maint Mat- St Light Accessories			$ 2,400	$ 2,000	$ 2,400
01-21-62-3040	Maint Mat- St Maint Equip			$ 900	$ 900	$ 900
01-21-62-3041	Maint Mat- St Sign Materials			$ 6,000	$ 7,000	$ 6,000
01-21-62-3042	Maint Mat- Misc			$ 900	$ 900	$ 1,000
01-21-62-3100	REPAIR & RESTORATION	$ 9,366	$ 14,257	$ -	$ -	$ -
01-21-62-3111	R&R- Parkway Restoration			$ 2,000	$ 3,000	$ 3,000
01-21-62-3115	R&R- Road Repair			$ 3,500	$ 2,500	$ 2,500
01-21-62-3116	R&R- Storm Sewer			$ 3,000	$ 4,000	$ 4,000
01-21-62-3117	R&R- Streetscape Restor Mat			$ 3,300	$ 3,500	$ 3,500
01-21-62-3500	CONSTRUCTION MATERIALS	$ 7,388	$ 4,414	$ -	$ -	$ -
01-21-62-3502	Const Mat- Concrete			$ 400	$ 400	$ 400
01-21-62-3504	Const Mat- Gravel & Sand			$ 2,500	$ 3,500	$ 3,000
01-21-62-3507	Const Mat- Lumber & Steel			$ 400	$ 500	$ 500
01-21-62-3510	Const Mat- Storm Sewer			$ 1,500	$ 500	$ 1,000
01-21-62-3511	Const Mat- Traffic Safety			$ 500	$ 600	$ 6,000
01-21-62-4000	SNOW AND ICE CONTROL	$ 40,822	$ 64,072	$ -	$ -	$ -
01-21-62-4001	Snow/Ice- Anti-Icing Sys Maint			$ 1,500	$ 2,000	$ 2,000
01-21-62-4002	Snow/Ice- Rock Salt			$ 50,000	$ 40,000	$ 50,000
01-21-62-4003	Snow/Ice- Liquid De-Icing			$ 16,000	$ 10,000	$ 16,000
01-21-62-4005	Snow/Ice- Plow Cutting Edges	$ -	$ -	$ 5,100	$ 5,100	$ 5,100
		$ 66,718	$ 98,122	$ 105,000	$ 91,300	$ 109,400
OTHER CHARGES						
01-21-63-1000	Memberships	$ -	$ 161	$ -	$ -	$ -
01-21-63-2000	Vehicle Allowance	$ -	$ 1,125	$ 1,125	$ 1,125	$ 1,125
01-21-63-3000	Professional Development	$ 747	$ 530	$ 3,500	$ 3,000	$ 3,500
01-21-63-6000	Uniforms	$ 3,449	$ 2,311	$ 3,300	$ 2,500	$ 3,300
01-21-63-8600	Minor Equipment	$ 1,276	$ 15,006	$ 2,000	$ 1,500	$ 2,000
01-21-63-9000	Business Expenses	$ 405	$ 447	$ 600	$ 500	$ 600
01-21-63-9500	Recycle SWALCO	$ -	$ -	$ 10,000	$ 3,125	$ 5,000
		$ 5,877	$ 19,580	$ 20,525	$ 11,750	$ 15,525
TRANSFERS						
01-21-98-1200	Transfer Out- VMF	$ 157,110	$ -	$ 166,100	$ 129,000	$ 147,100
		$ 157,110	$ -	$ 166,100	$ 129,000	$ 147,100
TOTAL DISBURSEMENTS		$ 919,301	$ 846,003	$ 1,064,675	$ 978,190	$ 1,079,925

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Parks and Open Space**	**01-22**

Function
This Division maintains nine Village parks totaling 311 acres, 128 acres of open space, six medians in Route 22 and 29 subdivision entrances. The Division maintains a path system consisting of the Riverwoods Road Trail, the East/West Bike Path and various neighborhood connectors. The Division is responsible for enforcement of the Tree Preservation Code relating to tree protection measures and tree removal operations for residential properties.

Cash Balance: Tree Bank

- 1/1/2015 $227,048
- 12/1/2015 $227,048

Significant Goals/Objectives

- Village Tree Preservation Code Review/Amendments: work with the Community and Economic Development Department to thoroughly review and make recommendations for changes to Section 13-1 of the Village Tree Preservation code.
- Partner with residents to maintain parks and open spaces while providing an educational opportunity through annual work days.
- Increase promotion and awareness of Village tree planting programs/initiatives and explore possible partnership with business community to respond to tree loss in business park/corridor.
- Monitor and evaluate the maintenance of all parks and grounds.
- Minimize swimming accidents in Spring Lake through the provision of lifeguards.
- Conduct the Memorial Day Ceremony.
- Provide support for community events including “Red-White-and-Boom”, “Boo Bash”, “Taste of Lincolnshire” and the holiday tree lighting ceremony.
- Maintain the Tree City Award.
- Complete the construction of the Downtown Park.

Major Budget Changes

- $19,300 increase to line item 01-22-61-9162 Landscape Maintenance-Park and Street Bed to account for the Contractual Parks Mowing contract.

Capital Projects

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

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Parks and Open Space**	**01-22**

Performance Indicators

Indicator	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Playground Hours of Maint/Playground	24	18	17	26	28
Hours/Active Acres Maintained	10	8	3	6	6
Special Events Hours	1,052	854	900	950	1025
Hours of Preparation/Athletic Event	0.59	0.00	0.40	0.00	0.00
Beach - No. of Patrons	1,490	1730	1,700	1830	1800
Beach – No. of Season Tags	528	240	300	240	300
Beach – No. of Daily Tags	876	1170	1,200	1,255	1,225
Beach – No. of Swimming Days	59	68	70	67	70
Trees Removed	825	0	1,500	1,500	1,500
Trees Planted	205	0	200	200	200
Trees Trimmed	370	0	400	380	400

Staffing

Staffing (Full-Time Equivalent)	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Public Works Director	0.125	0.125	0.125	0.125	0.125
Superintendent – Streets/Parks	0.50	0.50	0.50	0.00	0.00
Operations Superintendent	0.00	0.00	0.00	0.50	0.50
Facilities Manager	0.50	1.00	0.50	1.00	0.00
Field Maintenance Foreman	0.00	0.00	0.00	0.00	1.00
General Maintenance – Parks	4.00	4.00	4.00	4.00	4.00
General Maintenance – Open Space	0.00	1.00	1.00	1.00	1.00
Gardener	0.00	0.25	0.25	0.25	0.25
Administrative Assistant I - PWF	0.25	0.25	0.25	0.25	0.25
Lifeguard	1.25	1.25	1.25	1.25	1.25
Seasonal Laborer	1.50	1.50	2	2.25	2.25
Total:	8.125	9.875	9.875	10.625	10.625

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Parks and Open Space**	**01-22**

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ 573,505	$ 497,636	$ 506,850	$ 485,200	$ 516,700
Contractual Services	$ 449,889	$ 598,204	$ 664,000	$ 642,425	$ 686,200
Commodities	$ 36,491	$ 50,715	$ 55,600	$ 52,725	$ 54,600
Other Charges	$ 15,799	$ 10,722	$ 25,025	$ 14,725	$ 23,225
Transfers	$ 120,450	$ -	$ 127,400	$ 98,900	$ 112,800
TOTAL	$ 1,196,134	$ 1,157,277	$ 1,378,875	$ 1,293,975	$ 1,393,525

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Parks and Open Space**	**01-22**

EXPENDITURE DETAIL

ACCT	DESCRIPTION	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
PERSONNEL EXPENSES						
01-22-60-1000	Regular Salaries	$ 518,142	$ 388,078	$ 396,150	$ 381,000	$ 406,000
01-22-60-1500	Part Time Wages	$ -	$ 81,837	$ 79,700	$ 74,000	$ 79,700
01-22-60-2000	Overtime Salaries	$ 55,363	$ 27,721	$ 31,000	$ 30,200	$ 31,000
		$ 573,505	$ 497,636	$ 506,850	$ 485,200	$ 516,700
CONTRACTUAL SERVICES						
01-22-61-3000	Equipment Maintenance	$ 1,314	$ 3,905	$ 2,500	$ 500	$ 1,000
01-22-61-4023	Prof Serv- Special Rec Dist	$ 95,362	$ 69,230	$ 71,400	$ 71,400	$ 71,400
01-22-61-8000	Gas Utilities	$ 2,299	$ 3,225	$ 3,000	$ 3,000	$ 3,000
01-22-61-8500	Electric Utilities	$ 24,135	$ 26,000	$ 25,000	$ 31,000	$ 31,500
01-22-61-9000	OUTSIDE SERVICES	$ 326,779	$ 73,273	$ -	$ -	$ -
01-22-61-9002	Contract Svc- Athletic Field Maint	$ -		$ 10,000	$ 11,000	$ 12,000
01-22-61-9003	Contract Svc- Brick Paver Maint	$ -		$ 5,000	$ 4,300	$ 5,000
01-22-61-9008	Contract Svc- Custodial Parks	$ -	$ -	$ -		$ 2,000
01-22-61-9014	Contract Svc- Equip Rental	$ -		$ 2,000	$ 1,300	$ 1,000
01-22-61-9017	Contract Svc- Fertilization	$ -		$ 7,000	$ 7,000	$ 7,000
01-22-61-9034	Contract Svc- Misc Disposal	$ -		$ 3,000	$ 5,000	$ 5,000
01-22-61-9041	Contract Svc- Pk Irrigation	$ -		$ 10,000	$ 12,000	$ 12,000
01-22-61-9050	Contract Svc- Plygrnd Surface	$ -		$ 6,000	$ 4,400	$ 6,000
01-22-61-9056	Contract Svc- Tree Pruning	$ -		$ 15,000	$ 17,000	$ 20,000
01-22-61-9059	Contract Svc- Sport Ct Maint	$ -		$ 18,000	$ 6,800	$ 20,000
01-22-61-9073	Lighting Controller Services	$ -	$ 2,225	$ 2,000	$ 2,125	$ 2,500
01-22-61-9075	Park Lighting Maint	$ -		$ 3,000	$ 1,200	$ 2,000
01-22-61-9079	Hiking, Rec Trail Maint	$ -		$ 12,000	$ 12,000	$ 12,000
01-22-61-9080	Natural Area Maint	$ -		$ 50,000	$ 50,000	$ 50,000
01-22-61-9081	EAB Treatments	$ -		$ 9,000	$ 6,000	$ 7,000
01-22-61-9082	Pest Control	$ -		$ 1,000	$ -	$ 500
01-22-61-9088	Tree Plantings	$ -		$ 50,000	$ 50,000	$ 50,000
01-22-61-9089	Tree Removal- Emerg, Haz, Diseased	$ -		$ 100,000	$ 100,000	$ 100,000
01-22-61-9091	Wildlife Maint	$ -	$ 5,925	$ 9,000	$ 300	$ 3,000
01-22-61-9160	Lndscp Maint- Corridor Mowing	$ -	$ 340,883	$ 36,000	$ 36,000	$ 23,000
01-22-61-9161	Lndscp Maint- Cul-de-sac	$ -		$ 18,200	$ 18,200	$ 15,000
01-22-61-9162	Lndscp Maint- Park & Str Bed	$ -		$ 88,700	$ 88,700	$ 108,000
01-22-61-9163	Lndscp Maint - VH, S Village Green, Triangle	$ -		$ 17,200	$ 17,200	$ 22,300
01-22-61-9200	Special Events: Boo Bash	$ -	$ 73,538	$ 2,500	$ 2,500	$ 4,000
01-22-61-9205	Special Events: Fireworks	$ -		$ 30,000	$ 30,000	$ 30,000
01-22-61-9210	Special Events: Winter	$ -		$ 2,500	$ 2,500	$ 5,000
01-22-61-9215	Special Events: Red,White & Boom	$ -		$ 25,000	$ 25,000	$ 25,000
01-22-61-9220	Special Events: Taste of Lincolnshire	$ -	$ -	$ 30,000	$ 26,000	$ 30,000
		$ 449,889	$ 598,204	$ 664,000	$ 642,425	$ 686,200

2016 Annual Budget Program Activity Summary		
General Fund	**Public Works Parks and Open Space**	**01-22**

EXPENDITURE DETAIL CONTINUED

COMMODITIES		**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
01-22-62-2000	Licensing Supplies- beach tags	$ -	$ -	$ 400	$ 400	$ 400
01-22-62-3000	MAINTENANCE MATERIALS	$ 34,865	$ 40,539			
01-22-62-3011	Maint Mat- Fertilizer/Nutrients	$ -		$ 6,000	$ 6,500	$ 6,000
01-22-62-3014	Maint Mat- Seed & Top Soil	$ -		$ 6,000	$ 5,000	$ 5,000
01-22-62-3018	Maint Mat- Janitorial Supplies	$ -		$ 1,000	$ 1,000	$ 1,000
01-22-62-3021	Maint Mat- Lighting Products	$ -		$ 2,500	$ 2,500	$ 2,500
01-22-62-3023	Maint Mat- Mulch	$ -		$ 1,500	$ 600	$ 1,000
01-22-62-3026	Maint Mat- Paint & Sup	$ -		$ 4,000	$ 2,500	$ 3,000
01-22-62-3038	Maint Mat- Spec Events	$ -		$ 1,000	$ 1,000	$ 1,000
01-22-62-3043	Maint Mat- Tennis Crt	$ -		$ 4,000	$ 2,200	$ 3,000
01-22-62-3049	Maint Mat- Athletic Fields	$ -		$ 12,000	$ 15,000	$ 17,000
01-22-62-3055	Maint Mat- Herbicide	$ -		$ 3,000	$ 2,500	$ 3,000
01-22-62-3056	Maint Mat- Plantings	$ -		$ 3,500	$ 3,500	$ 3,500
01-22-62-3100	REPAIR & RESTORATION	$ 1,246	$ 3,271	$ -	$ -	$ -
01-22-62-3101	R&R- Landscape Amenities	$ -		$ 2,000	$ 1,500	$ 2,000
01-22-62-3113	R&R- Playground	$ -		$ 1,200	$ 1,000	$ 1,200
01-22-62-3500	CONSTRUCTION MATERIALS	$ 380	$ 6,905			
01-22-62-3501	Const Mat- Parks		$ -	$ 5,000	$ 5,000	$ 5,000
01-22-62-3506	Const Mat- Streets	$ -	$ -	$ 2,500	$ 2,525	$ -
		$ 36,491	$ 50,715	$ 55,600	$ 52,725	$ 54,600
OTHER CHARGES						
01-22-63-1000	Memberships	$ 1,055	$ 1,495	$ 1,700	$ 1,200	$ 1,500
01-22-63-2000	Vehicle Allowance	$ -	$ 1,125	$ 1,125	$ 1,125	$ 1,125
01-22-63-3000	Professional Development	$ 3,856	$ 1,024	$ 2,500	$ 2,500	$ 2,500
01-22-63-4000	Publications	$ 136		$ 100	$ 100	$ 100
01-22-63-6000	Uniforms	$ 4,360	$ 3,644	$ 4,800	$ 3,700	$ 4,000
01-22-63-8600	Minor Equipment	$ 3,196	$ 2,893	$ 2,400	$ 2,400	$ 2,500
01-22-63-9000	Business Expenses	$ 3,196	$ 541	$ 2,400	$ 1,200	$ 1,500
01-22-86-5901	Infr- Bike Path Repairs- Various Locations	$ -	$ -	$ 10,000	$ 2,500	$ 10,000
		$ 15,799	$ 10,722	$ 25,025	$ 14,725	$ 23,225
TRANSFERS						
01-22-96-1200	Transfer Out- VMF	$ 120,450	$ -	$ 127,400	$ 98,900	$ 112,800
		$ 120,450	$ -	$ 127,400	$ 98,900	$ 112,800
TOTAL DISBURSEMENTS		$ 1,196,134	$ 1,157,277	$ 1,378,875	$ 1,293,975	$ 1,393,525

2016 Annual Budget Program Activity Summary		
General Fund	**Buildings**	**01-25**

Function

The Buildings Division is responsible for custodial operations, building operations, and building maintenance. Buildings maintained include Village Hall, Public Works Facility, Spring Lake Park Pavilion, Rivershire Nature Center, North Park Pavilion, and North Park Maintenance Facility.

Significant Goals/Objectives

- Emergency Response Plan Initiatives - Develop an Emergency Response Plan for all Village facilities including: Village Hall, Public Works Facility, North Park, Rivershire Building and Spring Lake Park pavilion.
- Replace the Shake Roof at the Village Hall.
- Replace the overhead doors at the Public Works Facility.
- Replace the garage door motors at the Police Department
- Participate in a joint project with School District #103 to make improvements to Rivershire Park Nature Center building.

Major Budget Changes

- A $4,400 increase to line item 01-25-61-9007 Contractual Service Custodial PW due to bid results and the addition of quarterly cleaning at the Public Works Facility.

Capital Projects

For capital projects, please see Capital Improvement Fund pages.

Performance Indicators

Indicator	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Custodial Cost/Sq.Ft.	$1.53	$1.53	$1.54	$1.55	$1.56
No. of Events*	126	105	130	122	135

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

Staffing

No staff allocation for this operating area.

2016 Annual Budget Program Activity Summary		
General Fund	**Buildings**	**01-25**

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ 40,928	$ 34,882	$ -	$ -	$ -
Contractual Services	$ 108,968	$ 101,417	$ 110,200	$ 99,690	$ 110,500
Commodities	$ 14,536	$ 18,363	$ 22,100	$ 14,400	$ 19,500
Other Charges	$ 3,256	$ 4,167	$ 5,600	$ 5,500	$ 4,500
Transfers	$ 5,237	$ -	$ 5,500	$ 4,300	$ 4,900
TOTAL	$ 172,925	$ 158,829	$ 143,400	$ 123,890	$ 139,400

2016 Annual Budget Program Activity Summary		
General Fund	**Buildings**	**01-25**

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
PERSONNEL EXPENSES						
01-25-60-1000	Regular Salaries	$ 35,196	$ 34,103	$ -	$ -	$ -
01-25-60-2000	Overtime Salaries	$ 5,732	$ 779	$ -	$ -	$ -
		$ 40,928	$ 34,882	$ -	$ -	$ -
CONTRACTUAL SERVICES						
01-25-61-3000	Equipment Maintenance	$ 733	$ 987	$ 1,000	$ 800	$ 1,000
01-25-61-9000	OUTSIDE SERVICES	$ 108,235	$ 100,430	$ -	$ -	$ -
01-25-61-9007	Contract Svc- Custodial PW	$ -	$ -	$ 5,600	$ 5,600	$ 10,000
01-25-61-9008	Contract Svc- Custodial VH	$ -	$ -	$ 26,000	$ 24,000	$ 27,000
01-25-61-9019	Contract Svc- Fire Prot Serv	$ -	$ -	$ 14,500	$ 10,000	$ 12,500
01-25-61-9023	Contract Svc- HVAC & Elect Mnt	$ -	$ -	$ 19,000	$ 16,000	$ 19,000
01-25-61-9039	Contract Svc- Door Maint	$ -	$ -	$ 7,500	$ 11,500	$ 10,000
01-25-61-9047	Contract Svc- Pest Control	$ -	$ -	$ 2,500	$ 2,500	$ 2,500
01-25-61-9051	Contract Svc- Pond & Swale Mnt	$ -	$ -	$ 7,500	$ 7,500	$ 7,500
01-25-61-9093	Custodial Contract- Spring Lk Prk	$ -	$ -	$ 1,100	$ 1,100	$ -
01-25-61-9095	Contract Svc- Building Misc	$ -	$ -	$ 2,000	$ 2,500	$ 2,500
01-25-61-9096	Contract Svc- Electrical	$ -	$ -	$ 7,500	$ 4,500	$ 5,500
01-25-61-9097	Contract Svc- Plumbing	$ -	$ -	$ 5,000	$ 9,190	$ 5,000
01-25-61-9200	Contract Svc- VH Fitness Rm Maint	$ -	$ -	$ 1,000	$ 500	$ 1,000
01-25-61-9201	Contract Svc- VH HVAC Assessment	$ -	$ -	$ 7,000	$ -	$ 4,000
01-25-61-9203	Contract Svc- Elevator Inspect	$ -	$ -	$ 3,000	$ 4,000	$ 3,000
		$ 108,968	$ 101,417	$ 110,200	$ 99,690	$ 110,500
COMMODITIES						
01-25-62-3000	MAINTENANCE MATERIALS	$ 13,624	$ 15,580	$ -	$ -	$ -
01-25-62-3002	Maint Mat- Bldg Commodities	$ -	$ -	$ 1,000	$ 1,000	$ 2,500
01-25-62-3018	Maint Mat- Janitorial Sup	$ -	$ -	$ 3,500	$ 1,200	$ 2,500
01-25-62-3021	Maint Mat- Lighting Products	$ -	$ -	$ 3,000	$ 2,000	$ 2,500
01-25-62-3027	Maint Mat- Paper Goods	$ -	$ -	$ 9,400	$ 7,000	$ 8,000
01-25-62-3034	Maint Mat- Safety Supplies	$ -	$ -	$ 700	$ 400	$ 500
01-25-62-3100	REPAIR & RESTORATION	$ 821	$ 1,045	$ -	$ -	$ -
01-25-62-3118	R&R- Supplies	$ -	$ -	$ 1,600	$ 1,300	$ 1,500
01-25-62-3512	Const Mat- Supplies	$ 91	$ 1,738	$ 2,900	$ 1,500	$ 2,000
		$ 14,536	$ 18,363	$ 22,100	$ 14,400	$ 19,500
OTHER CHARGES						
01-25-63-3000	Professional Development	$ 10	$ -	$ -	$ -	$ -
01-25-63-8600	Minor Equipment	$ 940	$ 1,358	$ 3,500	$ 3,500	$ 2,500
01-25-63-9000	Business Expenses	$ 2,306	$ 2,809	$ 2,100	$ 2,000	$ 2,000
		$ 3,256	$ 4,167	$ 5,600	$ 5,500	$ 4,500
TRANSFERS						
01-25-98-1200	Transfer Out- VMF	$ 5,237	$ -	$ 5,500	$ 4,300	$ 4,900
		$ 5,237	$ -	$ 5,500	$ 4,300	$ 4,900
TOTAL DISBURSEMENTS		$ 172,925	$ 158,829	$ 143,400	$ 123,890	$ 139,400

2016 Annual Budget Program Activity Summary		
General Fund	**Debt & Transfers**	**01-26**

Function

This account provides for debt payments for previous capital projects as well as transfers from the General Fund to other funds.

Significant Goals/Objectives

- Transfers to the Water/Sewer Fund are limited to the amount necessary to maintain a 20% Water/ Sewer Fund Balance.
- Lincolnshire will continue to pay $240,800 semi-annually towards 2011A Note Payable at Bank Financial. The note matures January 1, 2018.

Major Budget Changes

- The “target” fund balance is equivalent to 100% of operating expenses at the start of each year. All dollars exceeding the target balance within the General Fund are transferred to the General Capital Fund.
- To insure adequate cash balance in the Water Sewer Improvement account ending 12/31/2015, it was necessary to transfer an additional $281,000 from 01-26-99-0700 to WS Improvement and forego the 2015 Budget plan to transfer funds to the Water Sewer Operations Fund.

Capital Projects

None

Performance Indicators

None

Staffing

None

2016 Annual Budget Program Activity Summary		
General Fund	**Debt & Transfers**	**01-26**

EXPENDITURE DETAIL

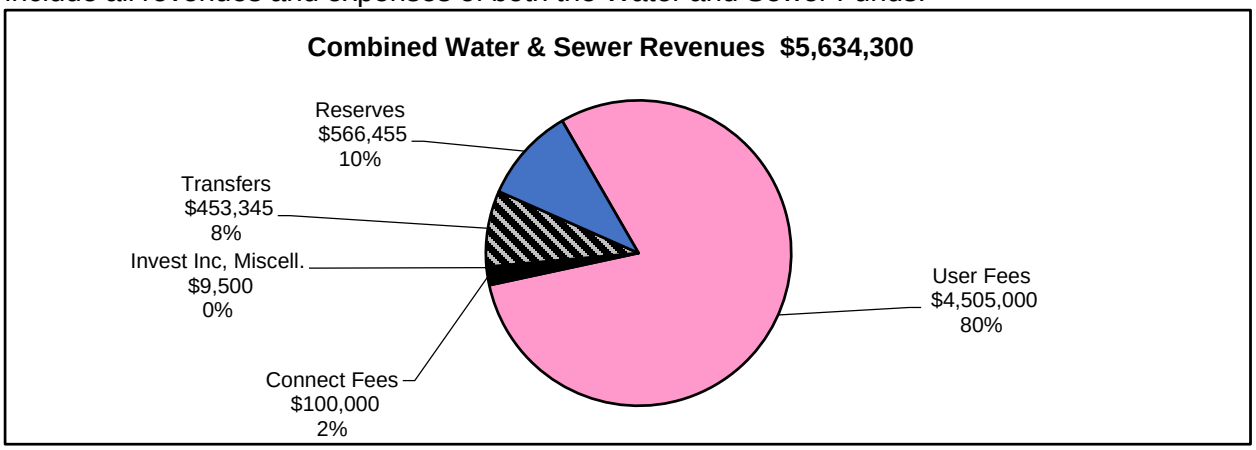
Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 481,581	$ 482,876	$ 481,582	$ 481,582	$ 481,582
Transfers	$ 1,290,400	$ -	$ 1,391,223	$ 2,312,413	$ 2,553,636
TOTAL	$ 1,771,981	$ 482,876	$ 1,872,805	$ 2,793,995	$ 3,035,218

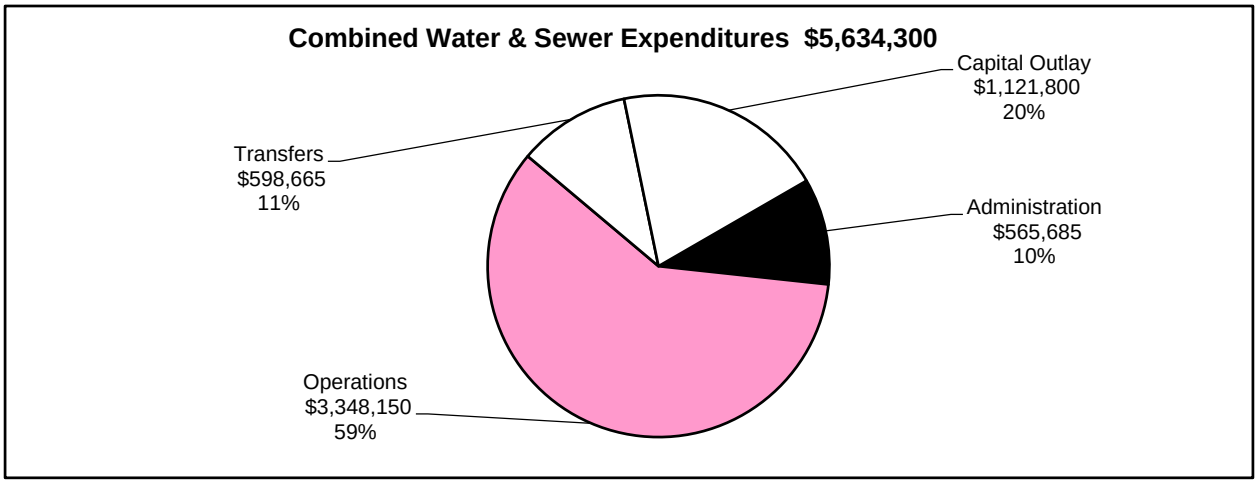
Water and Sewer Fund Summary

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

In 1998, the complete water system was analyzed, by an independent professional engineering consultant, and capital improvements for the next ten years were recommended to ensure the water supply system will continue to operate efficiently while safely providing quality water to customers. Most of the improvements have been completed. One of the largest was construction of a 2 million gallon water reservoir in 1997. Major distribution improvements were completed in 2002 with utility replacement along Route 22 completed in 2003 and 2007, and the last phase was completed when the road widening wrapped up in 2009. The largest project was the completion of a new 30" water transmission main completed in 2007 at a cost of $5.5 million without the need for rate or tax increases.

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





Fund Summary - Water and Sanitary Sewer Funds

REVENUES

	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Licenses & Fees	$ 1,847,595	$ 1,855,443	$ 3,908,000	$ 3,740,000	$ 4,505,000
Miscellaneous Revenue	$ 16,039	$ 18,693	$ 6,000	$ 6,800	$ 6,000
Other Income	$ 2,554	$ 2,683	$ 2,500	$ 1,700	$ 1,500
Transfer In	$ -	$ -	$ 281,000	$ -	$ -
TOTAL	$ 1,866,188	$ 1,876,819	$ 4,197,500	$ 3,748,500	$ 4,512,500
USE OF RESERVES	$ -	$ -	$ 110,000	$ -	$ -
FUNDS AVAILABLE	$ 1,866,188	$ 1,876,819	$ 4,307,500	$ 3,748,500	$ 4,512,500

EXPENSES

	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ 613,527	$ 598,377	$ 622,150	$ 568,700	$ 634,400
Contractual Services	$ 3,056,428	$ 2,935,788	$ 3,310,090	$ 3,071,680	$ 3,166,960
Commodities	$ 20,555	$ 21,232	$ 26,110	$ 27,300	$ 28,910
Other Charges	$ 10,531	$ 54,958	$ 83,750	$ 81,950	$ 83,565
Transfer Out	$ 181,004	$ 129,043	$ 149,650	$ 137,250	$ 598,665
TOTAL	$ 3,882,045	$ 3,739,398	$ 4,191,750	$ 3,886,880	$ 4,512,500

Water and Sanitary Sewer Improvement Fund (07)

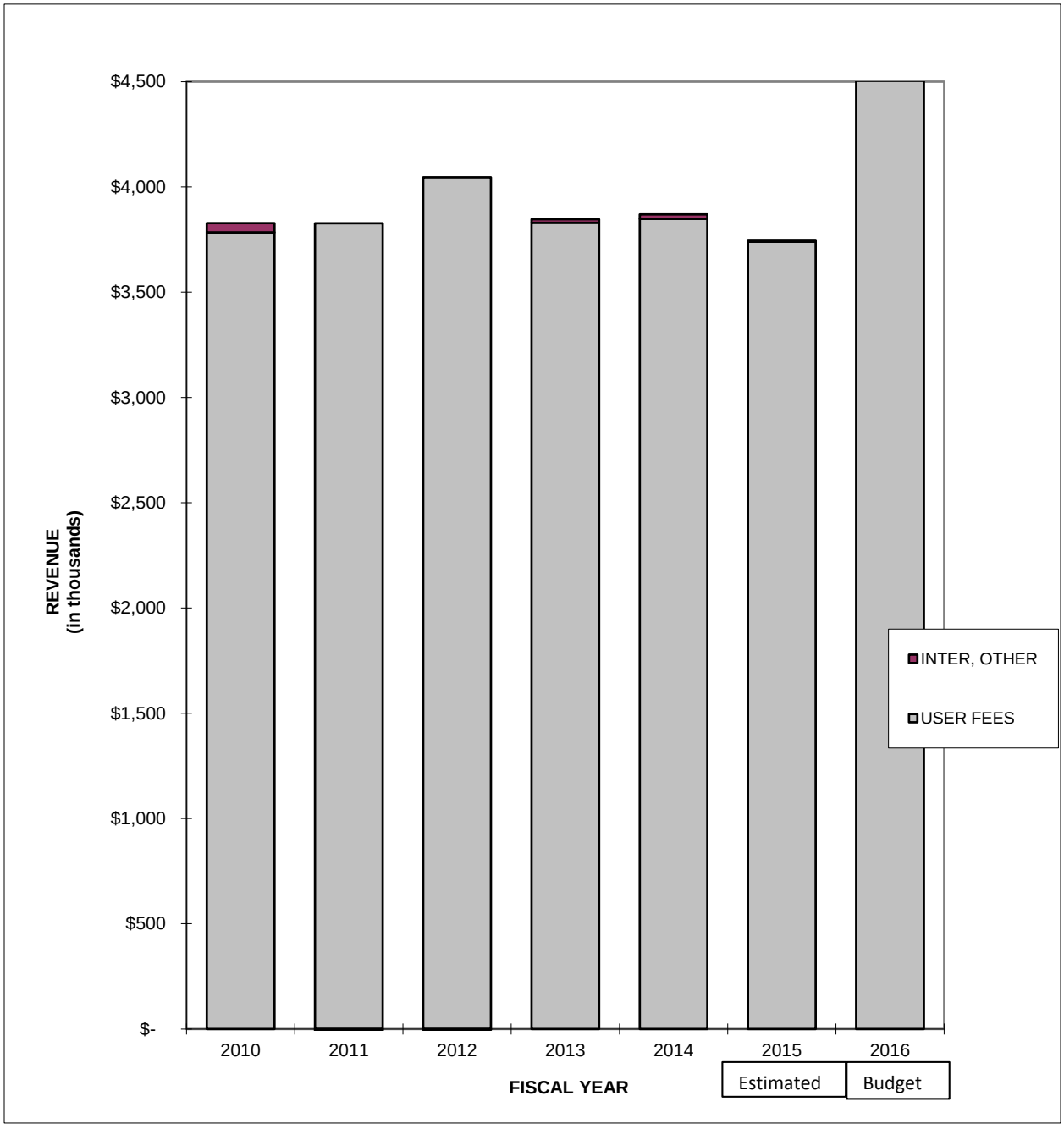
REVENUES

	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Licenses & Fees	$ 38,143	$ 127,803	$ 280,000	$ 50,000	$ 100,000
Miscellaneous Revenue	$ -	$ 6,500	$ -	$ -	$ -
Other Income	$ 1,535	$ 2,821	$ 2,000	$ 2,400	$ 2,000
Transfer In	$ 1,090,400	$ 187,300	$ 716,300	$ 997,300	$ 453,345
TOTAL	$ 1,130,078	$ 324,424	$ 998,300	$ 1,049,700	$ 555,345

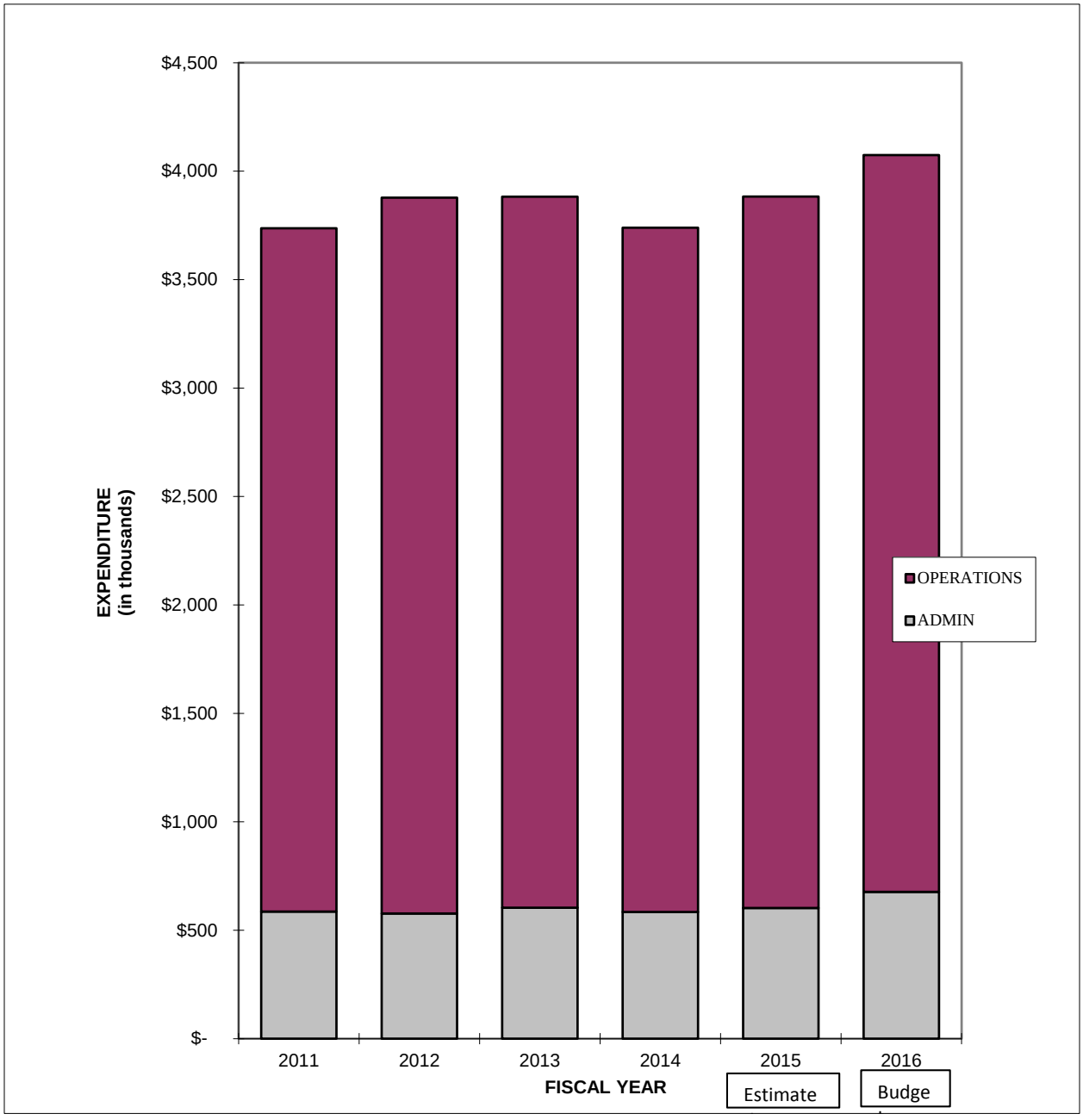
EXPENSES

	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Capital Outlay	$ 231,014	$ 243,342	$ 1,957,300	$ 1,889,190	$ 1,121,800

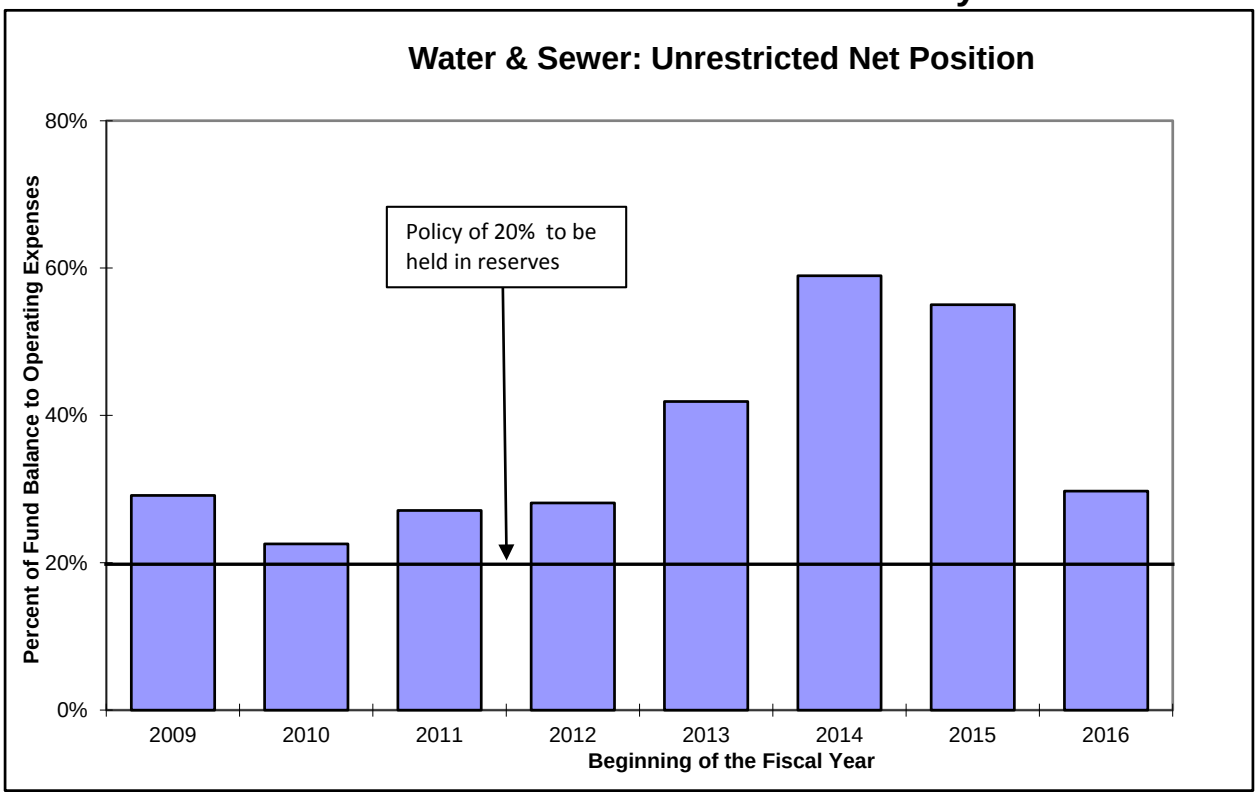
Water & Sanitary Sewer Fund Historical Revenues



Water & Sanitary Sewer Fund Historical Expenditures



Water and Sewer Fund Balance History



Over the last eight years, the Water and Sewer Fund balance has shown some fluctuation, but has been consistently above the minimum reserve policy. The above graph illustrates the relationship between the fund's reserves to its operating expenses and debt service. The Village used some of these excess reserves to assist with capital improvement projects and reduced the reserve policy to 20%. The level of a municipality's fund balance can determine its ability to withstand unexpected financial emergencies, which may result from natural disaster, revenue shortfalls or steep rises in inflation. It can also determine the ability to accumulate funds for large scale purchases without having to borrow.

Beginning of Fiscal Year	Unrestricted Net Position	Operating Expenses	Ratio
2009	$1,143,932	$3,925,136	29%
2010	$891,697	$3,951,259	23%
2011	$1,049,886	$3,872,729	27%
2012	$1,134,494	$4,035,474	28%
2013	$1,704,160	$4,069,345	42%
2014	$2,261,714	$3,835,695	59%
2015	$2,239,565	$4,074,180	55%
2016	$1,261,695	$4,699,800	27%

Program Detail

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
LICENSES & FEES						
02-00-75-4180	Water User Fees	$ 1,847,595	$ 1,855,443	$ 1,895,380	$ 1,810,000	$ 1,930,000
02-00-75-4181	Sewer User Fees	$ 1,991,905	$ 1,970,922	$ 2,012,620	$ 1,930,000	$ 2,570,000
02-00-75-4189	New Water Meter	$ -	$ 22,080	$ -	$ -	$ 5,000
		$ 3,839,500	$ 3,848,445	$ 3,908,000	$ 3,740,000	$ 4,505,000
MISCELLANEOUS REVENUE		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
02-00-90-4410	Sale Of Surplus Property	$ 2,000		$ -	$ -	$ -
02-00-90-4430	Other Income	$ 14,039	$ 18,693	$ 6,000	$ 6,800	$ 6,000
		$ 16,039	$ 18,693	$ 6,000	$ 6,800	$ 6,000
OTHER INCOME		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
02-00-95-4510	Interest Income	$ 2,554	$ 2,683	$ 2,500	$ 1,700	$ 1,500
		$ 2,554	$ 2,683	$ 2,500	$ 1,700	$ 1,500
TRANSFER IN						
02-00-98-0126	Transfer In- General Fund	$ -	$ -	$ 281,000	$ -	$ -
		$ -	$ -	$ 281,000	$ -	$ -
TOTAL REVENUES		$ 3,858,093	$ 3,869,821	$ 4,197,500	$ 3,748,500	$ 4,512,500
USE OF RESERVES		$ -	$ -	$ 110,000	$ -	$ -
TOTAL REVENUES WITH RESERVES		$ 3,858,093	$ 3,869,821	$ 4,307,500	$ 3,748,500	$ 4,512,500

Explanation of Revenue Sources

The Explanation of Revenue Sources is intended to give the reader an in-depth analysis of the calculation of each revenue amount budgeted for the upcoming fiscal year.

Licenses & Fees

User Fees: Users fees represent revenue from the sale of metered water and sanitary sewer service based upon an anticipated 480 million gallons of water sales from residential and commercial sources. This estimate is based upon normal seasonal temperatures.

Water & Sanitary Sewer Rates			
(All Figures per 1,000 Gallons)	FY 2015	As of 01/01/2016	% Change
In-Village Water	$4.68	$5.13	9.0%
Out-of-Village Water	$5.17	$5.64	9.0%
In-Village Sanitary Sewer	$5.27	$5.77	9.0%
Out-of-Village Sewer	$5.80	$6.35	9.0%
In-Village Total	$9.95	$10.17	9.0%
Out-of-Village Total	$10.97	$11.23	9.0%

FY2016 will be the first year with the Village's new tiered commercial billing structure. The new billing model is as follows:

	Tier 1 0-50,000 Gallons	Tier 2 51,000-400,000 Gallons	Tier 3 401,000-750,000 Gallons	Tier 4 751,000-1,099,000 Gallons	Tier 5 1,100,000+ Gallons
Water Rate Charged Per 1,000 Gallons Based on Water Usage	$5.13	$5.31	$5.68	$6.08	$6.50
Sewer Rate Charged Per 1,000 Gallons Based on Water Usage	$5.77	$5.98	$6.40	$6.85	$7.32
Out of Village Water Rate Charged Per 1,000 Gallons Based on Water Usage	$5.64	$5.84	$6.25	$6.69	$7.15
Out of Village Sewer Rate Charged Per 1,000 Gallons Based on Water Usage	$6.35	$6.58	$7.04	$7.53	$8.06

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.

2016 Annual Budget Program Activity Summary		
Water & Sewer Fund	**Administration**	**02-01**

Function

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

Significant Goals/Objectives

- Continue water distribution and sanitary sewer collection system improvements.
- Audit the Village's "unaccounted" water usage.
- Implement year four of a four year program to change out water meters throughout the Village to automate the system.

Major Budget Changes: None

Capital Projects: None

Performance Indicators

Indicator	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
No. Accounts Serviced	2402	2402	2416	2420	2430
No. Utility Permits	28	28	27	26	25

Staffing

Staffing (Full-Time Equivalent)	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Village Manager	0.20	0.20	0.20	0.20	0.20
Management Analyst	0.00	0.00	0.20	0.20	0.20
Administrative Assistant	0.20	0.20	0.20	0.20	0.20
Finance Director	0.20	0.20	0.20	0.20	0.20
Senior Accountant	0.20	0.20	0.20	0.20	0.20
Receptionist	0.20	0.20	0.20	0.20	0.20
Water Billing Clerk	0.50	0.50	0.50	0.50	0.25
Public Works Director	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.25	0.25	0.25	0.25	0
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Assistant Public Works Director	0	0	0	0	0.25
Total:	2.25	2.25	2.45	2.45	2.2

2016 Annual Budget Program Activity Summary		
Water & Sewer Fund	**Administration**	**02-01**

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ 186,033	$ 200,494	$ 193,250	$ 177,700	$ 201,400
Contractual Services	$ 284,329	$ 243,119	$ 296,590	$ 283,410	$ 312,760
Commodities	$ 1,555	$ 1,401	$ 1,760	$ 1,400	$ 1,760
Other Charges	$ 3,107	$ 48,417	$ 49,850	$ 49,850	$ 49,765
Transfer Out	$ 128,634	$ 91,003	$ 94,250	$ 94,250	$ 549,665
TOTAL	$ 603,658	$ 584,434	$ 635,700	$ 606,610	$ 1,115,350

2016 Annual Budget Program Activity Summary		
Water & Sewer Fund	**Administration**	**02-01**

EXPENDITURE DETAIL

CONTRACTUAL SERVICES		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
02-01-61-1000	Telephone	$ 49,957	$ 12,839	$ 11,200	$ 8,100	$ 13,020
02-01-61-1002	Telephone- Cellular	$ -	$ 3,950	$ 4,530	$ 6,500	$ 8,300
02-01-61-1003	Telephone- SCADA	$ -		$ 1,200	$ 1,200	$ 1,200
02-01-61-1004	Telephone- Pay Phone	$ -	$ 108	$ 120	$ 120	$ 120
02-01-61-1010	Telephone- Maint	$ -	$ 660	$ 660	$ 670	$ 285
02-01-61-2000	Printing	$ 3,190		$ -	$ -	$ -
02-01-61-2002	Print- Budget, Forms, Misc	$ -	$ 55	$ 130	$ 110	$ 130
02-01-61-2004	Print- Letterhead Supplies	$ -	$ 258	$ 550	$ 450	$ 550
02-01-61-2006	Print- Newsletter	$ -	$ 879	$ 1,200	$ 1,200	$ 1,200
02-01-61-2200	Print- Utility Bill	$ -		$ 6,500	$ 8,000	$ 10,000
02-01-61-4000	PROFESSIONAL SERVICES	$ 45,849		$ -	$ -	$ -
02-01-61-4003	Prof Serv- Audit	$ -	$ 9,735	$ 9,900	$ 9,900	$ 10,540
02-01-61-4013	Prof Serv- Legal Services	$ -	$ 14,485	$ 19,400	$ 19,400	$ 19,400
02-01-61-5500	DATA SYSTEMS	$ 10,254		$ -	$ -	$ -
02-01-61-5503	Data Sys- Internet Connection	$ -	$ 1,259	$ 750	$ 860	$ 855
02-01-61-5505	Data Sys- Maint / Repair	$ -		$ -	$ -	$ -
02-01-61-5507	Data Sys- Software/Licensing	$ -	$ 1,557	$ 1,550	$ 1,350	$ 2,030
02-01-61-5508	Data Sys- Public Services	$ -	$ 342	$ -	$ -	$ -
02-01-61-5509	Data Sys- Training	$ -	$ -	$ 200	$ -	$ 200
02-01-61-5510	Data Sys- Backup	$ -	$ 717	$ -	$ -	$ -
02-01-61-6000	Postage	$ 4,350	$ 5,420	$ 7,000	$ 7,500	$ 8,000
02-01-61-7000	Duplicating	$ 984	$ 172	$ 200	$ 230	$ 340
02-01-61-7001	Duplicating- Lease Copiers	$ -	$ 837	$ 1,180	$ 660	$ 620
02-01-61-8700	Medical Insurance	$ 81,578				
02-01-61-8701	Medical Premiums- Health	$ -	$ 83,083	$ 93,300	$ 84,600	$ 94,700
02-01-61-8702	Medical Premiums- Dental	$ -	$ 9,478	$ 9,100	$ 9,240	$ 9,400
02-01-61-8703	Medical Premiums- Life	$ -	$ 1,638	$ 1,000	$ 1,800	$ 2,000
02-01-61-8800.	General Insurance	$ 87,503				
02-01-61-8800	Property/Liability Ins	$ -	$ 32,299	$ 34,060	$ 34,060	$ 36,580
02-01-61-8801	Workers Comp	$ -	$ 42,727	$ 53,070	$ 57,830	$ 50,750
02-01-61-8802	High Excess Liability Pool	$ -	$ 6,017	$ 6,700	$ 7,500	$ 9,750
02-01-61-8803	HELP- Beach Endorsement	$ -	$ 2,175	$ 2,350	$ 2,180	$ 3,060
02-01-61-8804	National Flood Insurance	$ -	$ 621	$ 680	$ 630	$ 680
02-01-61-9000	Outside Services	$ 664				
02-01-61-9001	Contract Svc- Payment Processing			$ 15,500	$ 5,000	$ 15,500
02-01-61-9022	Contract Svc- GIS Services		$ 5,882	$ 6,390	$ 6,600	$ 6,390
02-01-61-9029	Cont Svc- IT Consult/Sys Mon		$ 4,554	$ 6,300	$ 6,300	$ 6,300
02-01-61-9109	Contract Svc- Records Mgt			$ 500	$ -	$ -
02-01-61-9114	Cont Svc- Emerg. Not. Sys.		$ 660	$ 660	$ 660	$ 660
02-01-61-9115	Cust Serv/Serv Mang Sys		$ 546	$ 510	$ 670	$ -
02-01-61-9118	Cust Serv- Website Consult	$ -	$ 166	$ 200	$ 90	$ 200
		$ 284,329	$ 243,119	$ 296,590	$ 283,410	$ 312,760

2016 Annual Budget Program Activity Summary		
Water & Sewer Fund	**Administration**	**02-01**

EXPENDITURE DETAIL CONTINUED

COMMODITIES		**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
02-01-62-1000	Office Supplies	$ 1,555	$ 1,401	$ 1,760	$ 1,400	$ 1,760
		$ 1,555	$ 1,401	$ 1,760	$ 1,400	$ 1,760
OTHER CHARGES		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
02-01-63-1000	Memberships	$ 423	$ -			$ -
02-01-63-2000	Vehicle Allowance	$ 2,625	$ 3,294	$ 3,450	$ 3,450	$ 2,325
02-01-63-3000	Professional Development	$ 59	$ 35			
02-01-70-9200	FICA Expense	$ -	$ 45,088	$ 46,400	$ 46,400	$ 47,440
		$ 3,107	$ 48,417	$ 49,850	$ 49,850	$ 49,765
TRANSFERS		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
02-01-96-0600	Transfer Out- Retire Fund	$ 128,634	$ 91,003	$ 94,250	$ 94,250	$ 96,320
02-01-96-0700	Transfer Out- WS Improv	$ -	$ -	$ -	$ -	$ 453,345
		$ 128,634	$ 91,003	$ 94,250	$ 94,250	$ 549,665
TOTAL DISBURSEMENTS		$ 603,658	$ 584,434	$ 635,700	$ 606,610	$ 1,115,350

2016 Annual Budget Program Activity Summary		
Water & Sewer Fund	**Operations**	**02-02**

Function:

The Water and Sewer Operations Division maintains the potable water supply system and the sanitary sewer collection system of the Village of Lincolnshire. These systems are responsible for the purchase and distribution of approximately 450 million gallons of water to users annually. The Water and Sewer Operations Division installs, reads, tests and repairs all of the water meters used within the Village's water system. Division personnel also maintain and repair water reservoirs, sanitary sewer lift stations, underground piping, hydrants and valves used to deliver the water or collect the sanitary sewer waste.

A significant portion (80%) of the expenses in the Operation Division are for the purchase of treated Lake Michigan water from the City of Highland Park (approximately 35%) and the treatment of sanitary sewage by the Lake County Public Works Department (approximately 45%).

Significant Goals/Objectives:

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

Major Budget Changes:

- Emergency Repair and Restorations – This line item is increased by $12,500 for 2016 due to a significant increase in funds spent in 2015.

Capital Projects: None

2016 Annual Budget Program Activity Summary		
Water & Sewer Fund	**Operations**	**02-02**

Performance Indicators:

Indicator	Actual 2013	Actual 2014	Budgt 2015	Est. 2015	Budget 2016
JULIE Utility Locates	2,237	0	2,300	3,032	2,850
EDU Connections	21	0	105	105	145
Average Daily Water Usage – Million Gallons	1.39	0	1.325	1.325	1.31
Service Requests Completed	998	1,527	1,500	1,495	1,450

Staffing:

Staffing (Full-Time Equivalent)	Actual 2013	Actual 2014	Budget 2015	Budget 2016
Utilities Superintendent	1.00	1.00	1.00	1.00
General Maintenance – Utilities	4.00	4.00	4.00	4.00
Administrative Assistant	0.25	0.25	0.25	0.25
Seasonal Laborer	0.00	0.00	0.25	0.00
Total:	5.25	5.25	5.50	5.25

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ 427,494	$ 397,883	$ 428,900	$ 391,000	$ 433,000
Contractual Services	$ 2,772,099	$ 2,692,669	$ 3,013,500	$ 2,788,270	$ 2,854,200
Commodities	$ 19,000	$ 19,831	$ 24,350	$ 25,900	$ 27,150
Other Charges	$ 7,424	$ 6,541	$ 33,900	$ 32,100	$ 33,800
Transfers	$ 52,370	$ 38,040	$ 55,400	$ 43,000	$ 49,000
TOTAL	$ 3,278,387	$ 3,154,964	$ 3,556,050	$ 3,280,270	$ 3,397,150

2016 Annual Budget Program Activity Summary		
Water &Sewer Fund	**Operations**	**02-02**

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
PERSONNEL EXPENSES						
02-02-60-1000	Regular Salaries	$ 387,015	$ 369,739	$ 388,900	$ 354,000	$ 393,000
02-02-60-1500	Part Time Wages	$ -	$ -	$ -	$ -	$ -
02-02-60-2000	Overtime Salaries	$ 40,479	$ 28,144	$ 40,000	$ 37,000	$ 40,000
		$ 427,494	$ 397,883	$ 428,900	$ 391,000	$ 433,000
CONTRACTUAL SERVICES						
02-02-61-3000	EQUIPMENT MAINT.	$ 44,435		$ -	$ -	$ -
02-02-61-3006	Eq Maint- Emerg. Air Packs		$ 180	$ 500	$ 500	$ 500
02-02-61-3007	Eq Maint- Rep. Resvoir/Lift St		$ 32,579	$ 35,000	$ 20,000	$ 25,000
02-02-61-3701	Veh Maint- Truck Rehab	$ -		$ 2,500	$ -	$ -
02-02-61-4009	Prof Svcs - Miscellaneous	$ -		$ 15,500	$ 4,000	$ 10,000
02-02-61-8000	Gas Utilities	$ 3,749	$ 3,911	$ 4,500	$ 4,100	$ 4,500
02-02-61-8500	Electric Utilities	$ 76,113	$ 71,591	$ 89,000	$ 81,000	$ 84,000
02-02-61-9000	OUTSIDE SERVICES	$ 72,301		$ -	$ -	$ -
02-02-61-9013	Contract Svc- Emerg Rep & Rest	$ -	$ 20,218	$ 32,500	$ 57,000	$ 40,000
02-02-61-9024	Contract Svc- Water Testing	$ -	$ 4,076	$ 3,600	$ 3,200	$ 3,600
02-02-61-9026	Contract Svc- Inst. Calib.	$ -		$ 400	$ -	$ 400
02-02-61-9028	Contract Svc- JULIE	$ -	$ 2,815	$ 3,300	$ 3,120	$ 3,900
02-02-61-9030	Contract Svc- Large Metr Test	$ -	$ 2,638	$ 3,100	$ 1,000	$ 1,500
02-02-61-9101	Generator Maint	$ -	$ 14,624	$ 12,500	$ 12,000	$ 12,500
02-02-61-9102	Hydrant Painting	$ -	$ 9,843	$ 11,500	$ 11,500	$ 11,500
02-02-61-9103	Lift Station Maint	$ -	$ 936	$ 1,300	$ 1,300	$ 1,300
02-02-61-9104	Root Cutting & Televising	$ -	$ 14,089	$ 53,000	$ 40,000	$ 45,000
02-02-61-9105	Sanitary Sewer Emerg Repairs		$ 5,042	$ 20,000	$ -	$ 20,000
02-02-61-9106	SCADA System Maint	$ -	$ 6,692	$ 7,000	$ 6,000	$ 7,000
02-02-61-9107	Valve Repair/ Replace	$ -	$ 7,407	$ 27,000	$ 25,000	$ 27,000
02-02-61-9108	Valve Maint. - Reservior	$ -	$ 3,150	$ 3,600	$ 5,000	$ 3,600
02-02-61-9110	Remote Read Center Maint	$ -	$ 2,290	$ 2,300	$ 2,500	$ 2,500
02-02-61-9117	Contract Svc- Valve Turning	$ -	$ 11,205	$ 12,400	$ 12,000	$ 12,400
02-02-61-9500	Water Purchase	$ 1,164,236	$ 1,094,095	$ 1,190,000	$ 1,141,250	$ 1,230,000
02-02-61-9600	Sanitary Sewer Charge	$ 1,403,481	$ 1,377,504	$ 1,475,000	$ 1,350,000	$ 1,300,000
02-02-61-9700	Sewer Transmission Fee	$ 7,784	$ 7,784	$ 8,000	$ 7,800	$ 8,000
		$ 2,772,099	$ 2,692,669	$ 3,013,500	$ 2,788,270	$ 2,854,200

2016 Annual Budget Program Activity Summary		
Water & Sewer Fund	**Operations**	**02-02**

EXPENDITURE DETAIL CONTINUED

COMMODITIES		**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
						-
02-02-62-3000	Maintenance Materials	$ 14,037	$ 152			
02-02-62-3034	Maint Mat- Safety Supplies	$ -	$ 660	$ 500	$ 500	$ 500
02-02-62-3050	Maint Mat- Chlorine/Comp Gas & Det Solution	$ -	$ -	$ 2,000	$ 1,900	$ 2,000
02-02-62-3053	Maint Mat- Gravel	$ -	$ 1,610	$ 2,000	$ 4,500	$ 4,500
02-02-62-3057	Maint Mat- JULIE Marking	$ -	$ 776	$ 1,200	$ 1,000	$ 1,200
02-02-62-3058	Maint Mat- Lift Station Cleaning	$ -	$ -	$ 1,200	$ 1,000	$ 1,200
02-02-62-3059	Maint Mat- Meter Pit Repair Parts/ Bbox Repair	$ -	$ 609	$ 1,000	$ 500	$ 1,000
02-02-62-3060	Maint Mat- Misc, Hardware, Paint, Paper Goods	$ -	$ 1,920	$ 2,200	$ 1,500	$ 2,000
02-02-62-3062	Maint Mat- Repair Clamps & Fittings	$ -	$ 2,215	$ 5,000	$ 4,000	$ 5,000
02-02-62-3063	Maint Mat- Stand-by Generator	$ -	$ -	$ 500	$ -	$ 500
02-02-62-3064	Maint Mat- Valve Keys and Small Tools	$ -	$ 73	$ 750	$ 500	$ 750
02-02-62-3065	Maint Mat- Valve Repair	$ -	$ 219	$ 500	$ -	$ 500
02-02-62-3068	Maint Mat- Hydrant Parts & Access	$ -	$ 2,150	$ 3,000	$ 2,000	$ 3,000
02-02-62-3600	Water Meters	$ 4,963	$ 9,447	$ 4,500	$ 8,500	$ 5,000
		$ 19,000	$ 19,831	$ 24,350	$ 25,900	$ 27,150
OTHER CHARGES						
02-02-63-1000	Memberships	$ 504	$ 604	$ 600	$ 600	$ 600
02-02-63-3000	Professional Development	$ 581	$ 264	$ 500	$ 400	$ 500
02-02-63-6000	Uniforms	$ 2,611	$ 2,159	$ 2,500	$ 2,000	$ 2,500
02-02-63-8600	Minor Equipment	$ 2,063	$ 1,094	$ 1,300	$ 500	$ 1,200
02-02-81-5003	Hydrant Replacement	$ -	$ -	$ 27,000	$ 27,000	$ 27,000
02-02-63-9000	Business Expenses	$ 1,665	$ 2,420	$ 2,000	$ 1,600	$ 2,000
		$ 7,424	$ 6,541	$ 33,900	$ 32,100	$ 33,800
TRANSFERS						
						-
02-02-98-1200	Transfer Out- VMF	$ 52,370	$ 38,040	$ 55,400	$ 43,000	$ 49,000
		$ 52,370	$ 38,040	$ 55,400	$ 43,000	$ 49,000
TOTAL DISBURSEMENTS		$ 3,278,387	$ 3,154,964	$ 3,556,050	$ 3,280,270	$ 3,397,150

2016 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	**Capital Projects**	**07-01**

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

Significant Goals/Objectives

- Continue Automatic Water Metering System Conversion: Implement the last year of this multi-year project.
- Complete water main installation for Jamestown Lane.
- Rehabilitate 2,000 feet of pipe in the Village sanitary sewer system.

Major Budget Changes:
None

Capital Projects:
For a complete list of capital projects, please see Water & Sewer Improvement Fund

Staffing:
No staff is funded through this account.

2016 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	**Capital Projects**	**07-01**

EXPENDITURE SUMMARY

Disbursements	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 231,014	$ 243,342	$ 1,957,300	$ 1,889,190	$ 1,121,800
TOTAL	$ 231,014	$ 243,342	$ 1,957,300	$ 1,889,190	$ 1,121,800

2016 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	**Capital Projects**	**07-01**

REVENUE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
LICENSES & FEES						
07-00-75-4186	Connection Fees	$ 38,143	$ 127,803	$ 280,000	$ 50,000	$ 100,000
		$ 38,143	$ 127,803	$ 280,000	$ 50,000	$ 100,000
MISCELLANEOUS REVENUE						
07-00-90-4430	Other Income	$ -	$ 6,500	$ -	$ -	$ -
OTHER INCOME						
07-00-95-4510	Interest Income	$ 1,535	$ 2,821	$ 2,000	$ 2,400	$ 2,000
		$ 1,535	$ 2,821	$ 2,000	$ 2,400	$ 2,000
TRANSFERS						
07-00-98-0126	Transfer In- General Fund	$ 1,090,400	$ 187,300	$ 716,300	$ 997,300	$ -
07-00-98-0200	Transfer In- WS Oper Fund	$ -	$ -	$ -	$ -	$ 453,345
		$ 1,090,400	$ 187,300	$ 716,300	$ 997,300	$ 453,345
TOTAL REVENUES		$ 1,130,078	$ 324,424	$ 998,300	$ 1,049,700	$ 555,345
USE OF RESERVES		$ -	$ -	$ -	$ -	$ 566,455
FUNDS AVAILABLE		$ 1,130,078	$ 324,424	$ 998,300	$ 1,049,700	$ 1,121,800

2016 Annual Budget Program Activity Summary		
Water & Sewer Improvement Fund	**Capital Projects**	**07-01**

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
CAPITAL OUTLAY						
07-01-61-9122	Cont Serv- Reservoir Clean & Inspect			$ -	$ -	$ 20,000
07-01-80-2006	PWF - Exhaust Ventilation		$ 10,385	$ -	$ -	$ -
07-01-80-2008	PWF- Door Replace Utility Station		$ 24,470	$ -	$ -	$ -
07-01-80-2103	Shake Roof Replace VH			$ 81,000	$ 85,740	
07-01-80-9900	Loan Payments	$ 187,281	$ 19,677	$ 187,300	$ 187,300	$ 187,300
07-01-81-5001	Automated Meter Reading System		$ 105,469	$ 173,000	$ 170,000	$ 360,000
07-01-81-5008	Hydraulic Water Model		$ 10,743	$ 10,000	$ -	$ -
07-01-81-5020	Westwood/30 Riverwoods Watermain Replace Const.			$ 1,125,000	$ 1,100,000	$ -
07-01-81-5021	Westwood/30 Riverwoods Watermain Replace Const. Eng.			$ 75,000	$ 74,230	$ -
07-01-81-5022	Jamestown Loop Water Phase I,II,III & Construct			$ -	$ -	$ 149,000
07-01-81-5023	Pembroke Watermain Replace Design & Bid			$ -	$ -	$ 58,000
07-01-81-7236	One Ton Utility Truck (236)			$ 78,000	$ 70,000	
07-01-81-7241	One Ton Utility Truck (241)			$ -	$ -	$ 70,000
07-01-81-9001	Software- Utility Billing			$ 31,500	$ 31,500	
07-01-82-5002	Sanitary Sewer Repair - 10 Oxford	$ -	$ 13,824	$ -	$ -	
07-01-82-5010	Miscellaneous Repairs	$ -	$ 21,567	$ 100,000	$ 100,000	$ 120,500
07-01-82-5101	Eng. Svcs. Sanitary Rehab.	$ -		$ 40,000	$ 40,000	$ 27,500
07-01-82-5102	Sanitary Sewer Lining Repairs			$ -	$ -	$ 79,500
07-01-82-5200	Inflow & Infiltration Study			$ 56,500	$ 30,420	$ 50,000
07-01-64-1000	Motor Equipment	$ 1,863	$ 21,567	$ -	$ -	$ -
07-01-64-2000	Office Equipment	$ 1,874		$ -	$ -	$ -
07-01-64-3000	Capital Projects	$ 26,383		$ -	$ -	$ -
07-01-64-4000	Other Equipment	$ 13,613	$ 15,640	$ -	$ -	$ -
		$ 231,014	$ 243,342	$ 1,957,300	$ 1,889,190	$ 1,121,800
TOTAL DISBURSEMENTS		$ 231,014	$ 243,342	$ 1,957,300	$ 1,889,190	$ 1,121,800

Village of Lincolnshire

Other Funds

This section describes activity in special revenue funds. These funds generally have only one major source of income, and that revenue is intended by law to be spent for one specific purpose. Under generally accepted accounting practices and local, state and federal laws, we 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 Tax and Payroll Deduction
06-01	Retirement	Property Tax and Payroll Deduction
11-05	Fraud, Alcohol, Drug Enforcement	Proceeds from Police Cases
12-01	Vehicle Maintenance	Fund Transfers from General Fund and Water & Sewer Fund Accounts for which Vehicles are Serviced
17-01	E-911	Landline Surcharge & Wireless Carrier Surcharge
18-01	Park Development Fund	Donations
20-01	Special Service Area (SSA) Sedgebrook	Property Tax Levy
21-01	Special Service Area (SSA)Traffic Signal SSA	Reserves

2016 Annual Budget Program Activity Summary		
Motor Fuel Tax (MFT) Fund	**Public Works**	**03-01**

Function

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

Significant Goals/Objectives

- Resurface the following streets:
  - Berkshire Lane – Kings Cross Drive to Route 22
  - Friar Tuck Court
  - Robinhood Court
  - Sherwood Drive – Berkshire Lane to Mayfair Lane

Major Budget Changes:

- None

Fund Balance:

- As of 1/1/2015 $117,480
- Projected 12/31/2015 $158,385

Capital Projects:

For capital projects, please see Capital Improvement Fund pages.

Performance Indicators

Indicator	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Miles of Streets Resurfaced	1.03	0.95	0.95	0.71	0.57

Staffing

- No staff is funded through this account.

2016 Annual Budget Program Activity Summary		
Motor Fuel Tax (MFT) Fund	**Public Works**	**03-01**

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 175,000	$ 170,049	$ 175,000	$ 175,000	$ 175,000
TOTAL	$ 175,000	$ 170,049	$ 175,000	$ 175,000	$ 175,000

2016 Annual Budget Program Activity Summary		
Motor Fuel Tax (MFT) Fund	**Public Works**	**03-01**

REVENUE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
ALLOTMENTS, GRANTS & REIMBURSEMENTS						
03-00-85-4330	Allotments	$ 217,382	$ 249,110	$ 182,000	$ 161,000	$ 173,000
03-00-85-4331	Allotments- IL Jobs Now	$ -	$ -	$ -	$ -	$ -
		$ 217,382	$ 249,110	$ 182,000	$ 161,000	$ 173,000
OTHER INCOME						
03-00-95-4510	Interest Income	$ 215	$ 393	$ 200	$ 350	$ 200
		$ 215	$ 393	$ 200	$ 350	$ 200
TOTAL REVENUE		$ 217,597	$ 249,503	$ 182,200	$ 161,350	$ 173,200
USE OF RESERVES		$ -	$ -	$ -	$ -	$ 1,800
FUNDS AVAILABLE		$ 217,597	$ 249,503	$ 182,200	$ 161,350	$ 175,000

EXPENDITURE DETAIL

CAPITAL OUTLAY						
03-01-88-5009	Infra- Road Resurfacing	$ 175,000	$ 170,049	$ 175,000	$ 175,000	$ 175,000
		$ 175,000	$ 170,049	$ 175,000	$ 175,000	$ 175,000
TOTAL DISBURSEMENTS		$ 175,000	$ 170,049	$ 175,000	$ 175,000	$ 175,000

2016 Annual Budget Program Activity Summary		
Police Pension Fund	**Finance**	**05-01**

Function

The Lincolnshire Police Pension Fund and its governing board were established by State Statutes and authorized by Village Ordinance. The pension fund's revenue source is a combination of monies collected from Village contributions (property taxes), participant contributions, and investment income. Pension expenditures include retirement, disability and death benefits payable to annuitants. Outside Financial Managers invest funds based on directions provided by the five-member Police Pension Board. The composition of the Police Pension Board is governed by State statute and is made up of the following individuals: two members appointed by the Mayor and Board of Trustees, two members elected from among the active Police Officers, and one retiree representative.

Significant Goals/Objectives

- Maximize the rate of return on the investments.
- 2015 Property Tax levy is based on the Police Pension Board annual request. This request is based upon the recently adopted 2015 Pension Funding Policy.
- Implement GASB 68: Accounting and Financial Reporting for Pensions

Major Budget Changes: None

Capital Projects: None

Performance Indicators:

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

	Actual 2013	**Actual 2014**	**Budget 2015**	**Budget 2016**
Funded %- EAN	84.5%	87.7%	80.1%	82%
Funded %- PUC	89.3%	N/A	89.5	90%
Investment Return	13.5%	6.6%	0%	6.5%
Max % Equity Investments	55%	55%	55%	55%

EAN= Entry Age Normal PUC= Projected Unit Credit

2016 Annual Budget Program Activity Summary		
Police Pension Fund	**Finance**	05-01

Participants

	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Active Members	23	24	24	23	22
Normal Retirees	10	10	11	10	11
Disabled Retirees	3	3	3	3	3
Survivors (Widows)	1	1	1	1	1
TOTAL	37	38	39	37	37

Police Pension Fund Revenue Explanation:

Property Taxes: The Police Pension Board annually requests an employer contribution to fund police pension benefits. As provided by state law, the Village Board reviews the request, reviews pension funding goals, and considers the impact to tax payers before determining the tax levy. The 2016 projected income is based on the Police Pension Board's 2015 contribution request.

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

Investment Income: This is the interest earned on money market accounts, certificate of deposits, fixed income and equity investments. The available funds, not needed for upcoming expenses, are actively invested by managers.

2016 Annual Budget Program Activity Summary		
Police Pension Fund	**Finance**	**05-01**

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 14,638	$ 91,241	$ 107,600	$ 107,500	$ 107,600
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ 808,942	$ 977,078	$ 1,104,300	$ 981,300	$ 1,048,100
TOTAL	$ 823,580	$ 1,068,319	$ 1,211,900	$ 1,088,800	$ 1,155,700

REVENUE DETAIL

ACCT	DESCRIPTION	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
TAXES						
05-00-70-4070	Property Tax	$ 859,747	$ 589,303	$ 623,300	$ 623,300	$ 833,550
		$ 859,747	$ 589,303	$ 623,300	$ 623,300	$ 833,550
MISCELLANEOUS REVENUE						
05-00-90-4425	Employee Contributions	$ 205,431	$ 232,179	$ 213,600	$ 204,000	$ 216,700
05-00-90-4430	Other Income	$ -	$ 10	$ -	$ -	$ -
		$ 205,431	$ 232,189	$ 213,600	$ 204,000	$ 216,700
OTHER INCOME						
05-00-95-4510	Investment Income	$ 2,247,966	$ 538,000	$ 375,000	$ (300,000)	$ 105,450
		$ 2,247,966	$ 538,000	$ 375,000	$ (300,000)	$ 105,450
TRANSFER IN						
05-00-98-0126	Transfer In- General Fund	$ 200,029	$ -	$ -	$ -	$ -
		$ 200,029	$ -	$ -	$ -	$ -
TOTAL REVENUE		$ 3,513,173	$ 1,359,492	$ 1,211,900	$ 527,300	$ 1,155,700

2016 Annual Budget Program Activity Summary		
Police Pension Fund	**Finance**	**05-01**

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
CONTRACTUAL SERVICES						
05-01-61-4001	Prof Serv- Actuary	$ -	$ 22,328	$ 3,000	$ 6,250	$ 3,000
05-01-61-4005	Prof Serv- Bookeeping	$ 11,950		$ 11,000	$ 10,000	$ 11,000
05-01-61-4007	Prof Serv- IDOI	$ -		$ 3,600	$ 3,850	$ 3,600
05-01-61-4013	Prof Serv- Legal Fees	$ -		$ 4,000	$ 3,500	$ 4,000
05-01-61-4017	Prof Serv- Medical Exams	$ -		$ 2,000	$ 1,500	$ 2,000
05-01-61-4030	Contract Svc- Banking charges	$ -		$ 1,000	$ 500	$ 1,000
05-01-61-4031	Contract Svc- Invst Adv & Misc	$ -	$ 68,913	$ 80,000	$ 79,000	$ 80,000
05-01-61-4032	Contract Svc- Fiduciary Ins	$ 2,688	$ -	$ 3,000	$ 2,900	$ 3,000
		$ 14,638	$ 91,241	$ 107,600	$ 107,500	$ 107,600
OTHER CHARGES						
05-01-63-1000	Memberships- IPPFA	$ -	$ -	$ 1,000	$ 1,500	$ 1,500
05-01-63-3000	Professional Development	$ 7,770	$ -	$ 8,000	$ 7,800	$ 8,000
		$ 7,770	$ -	$ 9,000	$ 9,300	$ 9,500
PENSION BENEFITS						
05-01-70-9510	Retirement & Reserves	$ 801,172	$ 977,078	$ 1,095,300	$ 972,000	$ 1,038,600
05-01-70-9530	Refund / Transfer Contributions	$ -	$ -	$ -	$ -	$ -
		$ 801,172	$ 977,078	$ 1,095,300	$ 972,000	$ 1,038,600
TOTAL DISBURSEMENTS		$ 823,580	$ 1,068,319	$ 1,211,900	$ 1,088,800	$ 1,155,700

2016 Annual Budget Program Activity Summary		
Retirement Fund	**Finance**	**06-01**

Function

This fund reports the employer's share of expenditures to IMRF and Social Security. This fund does not include the employee's cost sharing portion and further excludes the employer's social security cost for Water/Sewer personnel and Vehicle Maintenance Fund personnel. The levy authority in the Illinois Pension Code requires the separate reporting of both obligations for tax levy purposes. All non-sworn personnel participate in Social Security; and State Law requires those employees working in excess of the 1,000 hour standard must participate in the Illinois Municipal Retirement Fund program. This fund excludes sworn personnel's retirement costs (see Police Pension Fund 05-01).

Significant Goals/Objectives

- Improve Funding level by 3% in calendar years 2016 and 2017
- Implement GASB 68: Accounting and Financial Reporting for Pensions

Budget Changes
Flex Spending Administrative costs have been moved to General Fund: Insurance & Common.

Capital Projects: None

Performance Indicators

	Actual 2013	**Actual 2014**	**Budget 2015**	**Budget 2016**
IMRF Unfunded Liability	$3.82m	$3.81m	$3.80m	$3.79m
Funded Ratio %	58.97%	61.21%	84%	87%

Participants

	Actual 2013	**Actual 2014**	**Budget 2015**	**Budget 2016**
Admin/Finance	6	7	6	6
Comm. Development	5	5	5	5
Public Works	22	21	22	22
Police Non-Sworn	4	4	5	4

2016 Annual Budget Program Activity Summary		
Retirement Fund	**Finance**	**06-01**

Revenue Sources

Property Taxes: The Village levies a property tax to fund a portion of the employer contributions to IMRF and Social Security. There is a one year lag between the time the Property Tax is levied and the time it is received by the Village. The 2016 income in this line item is based on the 2015 anticipated property tax levy.

Transfer In - Water/Sewer Operation Fund Contribution: This amount is calculated based upon budgeted Water & Sewer Fund salaries. Since the Water & Sewer Fund is an enterprise fund, IMRF and Social Security employer contributions are paid from that fund relative to the salaries for that fund. Employer contributions for IMRF costs are then transferred to the Retirement Fund to make the proper contributions for all IMRF employees.

Transfer In - Vehicle Maintenance Fund Contributions: This amount is calculated based upon budgeted Vehicle Maintenance Fund salaries. Since the Vehicle Maintenance Fund is an internal service fund, IMRF and Social Security employer contributions are paid from that fund relative to the salaries paid by that fund. Employer contributions for IMRF costs Vehicle Maintenance Fund contributions are then transferred to the Retirement Fund to make the proper contributions for all civilian employees.

EXPENDITURE SUMMARY

Description	**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
Personnel Expenses	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ 704,549	$ 832,980	$ 917,805	$ 848,253	$ 711,030
TOTAL	$ 704,549	$ 832,980	$ 917,805	$ 848,253	$ 711,030

2016 Annual Budget Program Activity Summary		
Retirement Fund	**Finance**	**06-01**

REVENUE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
TAXES						
06-00-70-4070	Property Tax- IMRF	$ 494,398	$ 555,412	$ 581,800	$ 519,000	$ 368,000
06-00-70-4071	Property Tax- FICA	$ -	$ 207,648	$ 217,180	$ 216,003	$ 223,950
		$ 494,398	$ 763,060	$ 798,980	$ 735,003	$ 591,950
OTHER INCOME						
06-00-90-4430	Other Income	$ -	$ 1,669	$ -	$ -	$ -
06-00-95-4510	Interest Income	$ 284	$ 484	$ 155	$ 450	$ 400
		$ 284	$ 2,153	$ 155	$ 450	$ 400
TRANSFERS						
06-00-98-0201	Transfer In- WS Oper Fund	$ 128,634	$ 91,003	$ 94,250	$ 90,000	$ 96,320
06-00-98-1200	Transfer In- VMF	$ 30,252	$ 24,195	$ 24,420	$ 23,000	$ 22,360
06-00-98-1700	Transfer In- E911	$ 48,015	$ -	$ -	$ -	$ -
		$ 206,901	$ 115,198	$ 118,670	$ 113,000	$ 118,680
TOTAL REVENUE		$ 701,583	$ 880,411	$ 917,805	$ 848,453	$ 711,030
USE OF RESERVES		$ -	$ -	$ -	$ -	$ -
FUNDS AVAILABLE		$ 701,583	$ 880,411	$ 917,805	$ 848,453	$ 711,030

EXPENDITURE DETAIL

OTHER CHARGES						
06-01-61-4004	Prof Serv: Flex Administration	$ -	$ 2,100	$ 2,400	$ 2,400	$ -
06-01-63-9003	Taxpayer Refunds	$ 3,966	$ 3,510	$ 6,400	$ 6,400	$ -
		$ 3,966	$ 5,610	$ 8,800	$ 8,800	$ -
PENSION BENEFITS						
06-01-70-9101	IMRF	$ 469,391	$ 632,115	$ 689,105	$ 619,553	$ 487,078
06-01-70-9200	FICA Expense	$ 231,192	$ 195,255	$ 219,900	$ 219,900	$ 223,952
		$ 700,583	$ 827,370	$ 909,005	$ 839,453	$ 711,030
TOTAL DISBURSEMENTS		$ 704,549	$ 832,980	$ 917,805	$ 848,253	$ 711,030

2016 Annual Budget Program Activity Summary		
Fraud, Drug, and Alcohol Enforcement Fund	**Police**	**11-05**

Function

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

Significant Goals/Objectives:

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

Major Budget Changes: None

Capital Projects: None

Performance Indicators: Not Applicable

Staffing: None

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ 32,740	$ 13,130	$ 59,418	$ 11,620	$ 70,067
TOTAL	$ 32,740	$ 13,130	$ 59,418	$ 11,620	$ 70,067

2016 Annual Budget Program Activity Summary		
Fraud, Drug, and Alcohol Enforcement Fund	**Police**	**11-05**

REVENUE / DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
OTHER INCOME						
11-00-80-4281	Fraud Forfeiture Revenue	$ 425	$ 199	$ -	$ 2,470	$ -
11-00-80-4283	Alcohol Enforce Rev.	$ 21,415	$ 20,400	$ -	$ 2,950	$ -
11-00-80-4285	Drug Forfeiture Revenue	$ 4,091	$ 1,115	$ -	$ 8,700	$ -
		$ 25,931	$ 21,714	$ -	$ 14,120	$ -
TOTAL REVENUE		$ 25,931	$ 21,714	$ -	$ 14,120	$ -
USE OF RESERVES		$ -	$ -	$ 60,400	$ 57,998	$ 78,755
FUNDS AVAILABLE		$ 25,931	$ 21,714	$ 60,400	$ 72,118	$ 78,755

EXPENDITURE DETAIL

OTHER CHARGES						
11-05-63-8100	Fraud Forfeiture Exp	$ 5,304	$ 13,130	$ 22,180	$ 11,500	$ 2,120
11-05-63-8300	Alcohol Enforcement Exp.	$ 6,725	$ -	$ 37,238	$ 120	$ 63,350
11-05-63-8301	Vehicle	$ 20,711	$ -	$ -		$ -
11-05-63-8500	Drug Forfeiture Exp	$ -	$ -	$ -	$ -	$ 4,597
		$ 32,740	$ 13,130	$ 59,418	$ 11,620	$ 70,067
CAPITAL OUTLAY						
		$ -	$ -	$ -	$ -	$ -
TOTAL DISBURSEMENTS		$ 32,740	$ 13,130	$ 59,418	$ 11,620	$ 70,067

2016 Annual Budget Program Activity Summary		
Vehicle Maintenance Fund	**Public Works**	**12-01**

Function

The Public Works Vehicle Maintenance Division is responsible for maintenance of 77 Village-owned vehicles/large equipment; small equipment such as pumps, saws, and generators; and seven stand-by generators which supply emergency power to the water reservoirs and sanitary sewer lift stations.

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

Significant Goals/Objectives:

- Conduct preventative maintenance programs.
- Conduct the fuel tank monitoring program.
- Conduct safety training for the use of Village vehicles and equipment.
- Evaluate equipment for replacement in accordance with the 10 year Capital Improvement Program

Major Budget Changes: None

Capital Projects: See Capital Requests Section.

Performance Indicators:

Indicator	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Gallons Diesel Used/ Vehicle-Equip.	487.8	467.0	226	250
Gallons Gasoline Used/ Vehicle-Equip	801.7	800	207	220
Preventative Maint. Hours/ Vehicle	7.0	7.1	7.0	7.0
Work Orders Completed – Hours	2,630.5	2,500	2,300	2500
Total Hours/ Vehicle-Equip. Maintained	69	70	66	70

St**affing**

Staffing (Full-Time Equivalent)	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00	0.00
Fleet Foreman	0.00	0.00	0.00	0.00	1.00
Automotive Servicer	1.00	1.00	1.00	1.00	0.00
Fleet Servicer	0.00	0.00	0.00	0.00	1.00
Public Works Facility Clerk	0.25	0.25	0.25	0.25	0.25
Total:	2.25	2.25	2.25	2.25	2.25

2016 Annual Budget Program Activity Summary		
Vehicle Maintenance Fund	**Public Works**	**12-01**

EXPENDITURE SUMMARY

Disbursements	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ 147,418	$ 150,951	$ 158,120	$ 151,000	$ 144,000
Contractual Services	$ 85,015	$ 93,074	$ 136,150	$ 110,695	$ 125,060
Commodities	$ 193,442	$ 169,306	$ 216,200	$ 124,800	$ 175,800
Other Charges	$ 18,930	$ 18,076	$ 21,600	$ 19,200	$ 20,610
Transfers	$ 30,358	$ 24,194	$ 24,420	$ 24,420	$ 22,360
TOTAL	$ 475,163	$ 455,601	$ 556,490	$ 430,115	$ 487,830

REVENUE DETAIL

ACCT	DESCRIPTION	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
TRANSFERS						
12-00-98-0100	Transfer In: General Fund	$ 471,330	$ 341,960	$ 498,350	$ 387,000	$ 441,370
12-00-98-0202	Transfer In: WS Oper Fund	$ 2,370	$ 38,040	$ 55,400	$ 43,000	$ 49,000
TOTAL REVENUES		$ 473,700	$ 380,000	$ 553,750	$ 430,000	$ 490,370
TOTAL REVENUE		$ 473,700	$ 380,000	$ 553,750	$ 430,000	$ 490,370
USE OF RESERVES		$ -	$ -	$ -	$ -	$ -
FUNDS AVAILABLE		$ 473,700	$ 380,000	$ 553,750	$ 430,000	$ 490,370

2016 Annual Budget Program Activity Summary		
Vehicle Maintenance Fund	**Public Works**	**12-01**

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
PERSONNEL EXPENSES						
12-01-60-1000	Regular Salaries	$ 139,943	$ 143,793	$ 150,120	$ 143,000	$ 136,000
12-01-60-2000	Overtime Salaries	$ 7,475	$ 7,158	$ 8,000	$ 8,000	$ 8,000
		$ 147,418	$ 150,951	$ 158,120	$ 151,000	$ 144,000
CONTRACTUAL SERVICES						
12-01-61-3000	Equipment Maintenance	$ 1,059	$ 362	$ 1,800	$ 200	$ 1,500
12-01-61-3701	Veh Maint- Truck Rehab	$ -		$ 22,500	$ 20,000	$ 20,000
12-01-61-8700	Medical Insurance	$ 20,527				
12-01-61-8701	Medical Premiums- Health	$ -	$ 20,015	$ 24,100	$ 21,800	$ 24,400
12-01-61-8702	Medical Premiums- Dental	$ -	$ 2,444	$ 2,300	$ 2,400	$ 2,400
12-01-61-8703	Medical Premiums- Life	$ -	$ 361	$ 300	$ 540	$ 500
12-01-61-8800.	General Insurance	$ 18,751				
12-01-61-8800	Property/Liability Ins	$ -	$ 6,683	$ 7,050	$ 7,050	$ 7,570
12-01-61-8801	Workers Comp	$ -	$ 8,840	$ 10,980	$ 11,975	$ 10,500
12-01-61-8802	High Excess Liability Pool	$ -	$ 1,245	$ 1,390	$ 1,550	$ 2,020
12-01-61-8803	HELP- Beach Endorsement	$ -	$ 450	$ 490	$ 450	$ 630
12-01-61-8804	National Flood Insurance	$ -	$ 128	$ 140	$ 130	$ 140
12-01-61-9000	OUTSIDE SERVICES	$ 44,678				
12-01-61-9005	Contract Svc- Car Wash	$ -	$ 3,204	$ 3,300	$ 3,200	$ 3,300
12-01-61-9014	Contract Svc- Equip Rental	$ -	$ 2,689	$ 2,200	$ 2,000	$ 2,500
12-01-61-9020	Contract Svc- Dealer Repairs	$ -	$ 29,031	$ 40,000	$ 20,000	$ 30,000
12-01-61-9021	Contract Svc- Fuel Tank Maint.	$ -	$ 5,162	$ 5,000	$ 7,100	$ 5,000
12-01-61-9025	Cont Svc- Inspect & Testing	$ -	$ 2,246	$ 2,100	$ 2,100	$ 2,100
12-01-61-9040	Contract Svc- Painting	$ -	$ 1,642	$ 1,000	$ 1,700	$ 1,000
12-01-61-9043	Contract Svc- Parts Cleaning	$ -	$ 1,095	$ 1,500	$ 1,500	$ 1,500
12-01-61-9071	Contract Svc- Veh Incident Rep	$ -	$ 7,477	$ 10,000	$ 7,000	$ 10,000
		$ 85,015	$ 93,074	$ 136,150	$ 110,695	$ 125,060
COMMODITIES						
12-01-62-3000	MAINTENANCE MATERIALS	$ 4,455		$ -	$ -	$ -
12-01-62-3034	Maint Mat- Safety Supplies	$ -	$ 731	$ 800	$ 800	$ 800
12-01-62-3066	Maint Mat- Cleaning Suppliies	$ -	$ 934	$ 1,500	$ 1,000	$ 1,000
12-01-62-3067	Maint Mat- Parts	$ -	$ 3,877	$ 3,600	$ 3,500	$ 3,500
12-01-62-5001	Gas/Oil/Antifreeze	$ 132,346		$ -	$ -	$ -
12-01-62-5002	Gas		$ 72,186	$ 102,000	$ 60,000	$ 80,000
12-01-62-5003	Diesel		$ 36,902	$ 48,000	$ 20,000	$ 40,000
12-01-62-5004	Oil & Antifreeze		$ 2,946	$ 3,500	$ 2,500	$ 3,500
12-01-62-5005	Commodities			$ 2,000	$ 1,000	$ 2,000
12-01-62-5006	Parts	$ 38,367	$ 35,390	$ 37,800	$ 28,000	$ 35,000
12-01-62-5007	Tires	$ 18,274	$ 16,340	$ 17,000	$ 8,000	$ 10,000
		$ 193,442	$ 169,306	$ 216,200	$ 124,800	$ 175,800

2016 Annual Budget Program Activity Summary		
Vehicle Maintenance Fund	**Public Works**	**12-01**

EXPENDITURE DETAIL CONTINUED

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
OTHER CHARGES						
12-01-63-1000	Memberships	$ 30	$ 30	$ 100	$ 100	$ 100
12-01-63-3000	Professional Development	$ 615	$ 1,170	$ 1,500	$ 1,500	$ 2,000
12-01-63-4000	Publications	$ 3,449	$ 3,589	$ 5,900	$ 5,000	$ 5,900
12-01-63-6000	Uniforms	$ 1,156	$ 965	$ 1,600	$ 1,600	$ 1,600
12-01-63-8600	Minor Equipment	$ 13,680		$ -	$ -	$ -
12-01-70-9200	FICA Expense	$ -	$ 12,322	$ 12,500	$ 11,000	$ 11,010
		$ 18,930	$ 18,076	$ 21,600	$ 19,200	$ 20,610
TRANSFERS						
12-01-96-0600	Transfer Out- Retire Fund	$ 30,358	$ 24,194	$ 24,420	$ 24,420	$ 22,360
		$ 30,358	$ 24,194	$ 24,420	$ 24,420	$ 22,360
TOTAL DISBURSEMENTS		$ 475,163	$ 455,601	$ 556,490	$ 430,115	$ 487,830

2016 Annual Budget Program Activity Summary		
E911 Fund	**Police**	**17-01**

Function:

This fund receives revenues approved by voters from a surcharge on all local telephone lines. These revenues pay for the provision of dispatch services by the Village of Vernon Hills and the village's portion of maintenance fees on Computer Aided Dispatch (CAD) software and other communications center systems.

Significant Goals/Objectives:

None

Major Budget Changes:

The E911 Fund Budget contemplates use of existing reserves to fund the cost of the STARCOM21 Radio System conversion approved by the Village Board in September 2015.

Capital Projects:

Purchase of STARCOM21 equipment and radios.

Performance Indicators:

Indicator	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
911 Calls Received	5,000	0	0	0	0
Non-911 Telephone Calls Received	30,000	0	0	0	0
Accidents Dispatched	700	0	0	0	0
Lincolnshire Police Calls Dispatched	28,500	0	0	0	0
Riverwoods Police Calls Dispatched	7,000	0	0	0	0

Staffing

Staffing (Full-Time Equivalent)	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Telecommunications Supervisor	0.80	0.00	0.00	0.00	0.00
Telecommunicator	3.40	0.00	0.00	0.00	0.00

* The Lincolnshire Telecommunications Center was shut down October 1, 2013.

2016 Annual Budget Program Activity Summary		
E911 Fund	**Police**	**17-01**

Explanation of Revenue Sources: E-911 Landline/Surcharge: Monthly fee included on each telephone bill in the Village for each telephone line. This money, approved by referendum, funds the operation of the Enhanced 911 system.

E-911 Wireless/Surcharge: Monthly fee included on each telephone bill in the Village. This money, approved by State Statute, funds the operation of the Enhanced 911 system to handle wireless handheld cellular phones. Legislation in 2009 changed the tax from 75 cents to 73 cents per phone per month. But the share Lincolnshire receives increased from 50 cents (66%) to 58 cents. (80%).

Interest Income: Revenue is calculated on a slowly accumulating cash balance which will be used in the future to purchase replacement equipment.

EXPENDITURE SUMMARY

Disbursements	**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
Personnel Expenses	$ 218,582	$ -	$ -	$ -	$ -
Contractual Services	$ 110,535	$ 287,115	$ 300,200	$ 301,370	$ 310,900
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ 1,300	$ -	$ -	$ -	$ 151,000
Transfers	$ 48,015	$ -	$ -	$ -	$ -
TOTAL	$ 378,432	$ 287,115	$ 300,200	$ 301,370	$ 461,900

2016 Annual Budget Program Activity Summary		
E911 Fund	**Police**	**17-01**

REVENUE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
LICENSES & FEES						
17-00-70-4032	Telecom Service	$ 67,464		$ -	$ -	$ -
17-00-70-4076	E911 Landline Surcharge	$ 172,919	$ 208,335	$ 177,000	$ 240,000	$ 250,000
17-00-70-4077	E911 Wireless Surcharge	$ 144,726	$ 124,787	$ 123,000	$ 129,000	$ 125,000
		$ 317,645	$ 333,122	$ 300,000	$ 369,000	$ 375,000
OTHER INCOME						
17-00-90-4430	Other Income	$ 1,168		$ -		$ -
17-00-95-4510	Interest Income	$ 204	$ 260	$ 200	$ 200	$ 200
		$ 1,372	$ 260	$ 200	$ 200	$ 200
TRANSFERS						
17-00-98-0126	Transfer In- General Fund	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
TOTAL REVENUE		$ 319,017	$ 333,382	$ 300,200	$ 369,200	$ 375,200
USE OF RESERVES		$ -	$ -	$ -	$ -	$ 86,700
FUNDS AVAILABLE		$ 319,017	$ 333,382	$ 300,200	$ 369,200	$ 461,900

2016 Annual Budget Program Activity Summary		
E911 Fund	**Police**	**17-01**

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
PERSONNEL EXPENSES						
17-01-60-1000	Regular Salaries	$ 188,319	$ -	$ -	$ -	$ -
17-01-60-2000	Overtime Salaries	$ 30,263	$ -	$ -	$ -	$ -
		$ 218,582	$ -	$ -	$ -	$ -
CONTRACTUAL SERVICES						
17-01-61-1000	TELEPHONE	$ 16,613		$ -	$ -	$ -
17-01-61-1004	Eq Maint- 911 Tele Sys	$ 10,948		$ 11,500	$ 10,800	$ 11,500
17-01-61-3005	Eq Maint- CAD	$ -		$ 100	$ 1,970	$ 2,100
17-01-61-3023	Eq Maint- Dispatch Center	$ -		$ 6,000	$ 6,000	$ 6,200
17-01-61-4029	Prof Serv- Dispatch Services	$ 29,016	$ 287,115	$ 282,600	$ 282,600	$ 291,100
17-01-61-8700	Medical Premiums	$ 41,458		$ -	$ -	$ -
17-01-61-8800	Property/Liability Ins	$ 12,500	$ -	$ -	$ -	$ -
		$ 110,535	$ 287,115	$ 300,200	$ 301,370	$ 310,900
COMMODITIES						
17-01-62-1000	Office Supplies	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
OTHER CHARGES						
17-01-63-8604	Starcom Radios	$ -	$ -	$ -	$ -	$ 151,000
17-01-63-6000	Uniforms	$ 1,300	$ -	$ -	$ -	$ -
		$ 1,300	$ -	$ -	$ -	$ 151,000
TRANSFERS						
17-01-98-0600	Transfer Out- Retire Fund	$ 48,015	$ -	$ -	$ -	$ -
		$ 48,015	$ -	$ -	$ -	$ -
TOTAL DISBURSEMENTS		$ 378,432	$ 287,115	$ 300,200	$ 301,370	$ 461,900

2016 Annual Budget Program Activity Summary		
Park Development Fund	**Public Works**	**18-00**

Function

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

Significant Goals/Objectives

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

Major Budget Changes

- Budget reflects revenue ($236,000) related to Camberley Club townhome development.

Capital Projects

- Budget reflects use of Park Development Fund money to cover costs associated with the construction of the pocket park contemplated as part of the Village's downtown development site.

Cash Balance

- 1/1/2015: $277,048
- 10/31/2015: $277,048

Staffing

- None

2016 Annual Budget Program Activity Summary		
Park Development Fund	**Public Works**	**18-00**

EXPENDITURE SUMMARY

Disbursements	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ -	$ 14,650	$ 30,000	$ 30,000	$ 188,500
Transfers	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ 14,650	$ 30,000	$ 30,000	$ 188,500

REVENUE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
OTHER INCOME						
18-00-85-4315	Park Grants	$ -		$ -	$ -	$ -
18-00-90-4420	Park Donations	$ -	$ 88,127	$ -	$ 19,650	$ 236,000
18-00-90-4430	Other Income	$ -		$ -	$ -	$ -
18-00-95-4510	Interest Income	$ -	$ 243	$ 100	$ 200	$ 100
		$ -	$ 88,370	$ 100	$ 19,850	$ 236,100
TOTAL REVENUE		$ -	$ 88,370	$ 100	$ 19,850	$ 236,100
USE OF RESERVES		$ -	$ -	$ -	$ -	$ -
FUNDS AVAILABLE		$ -	$ 88,370	$ 100	$ 19,850	$ 236,100

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
OTHER CHARGES						
18-01-98-0100	Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
18-01-86-9901	Misc Park Improvements	$ -	$ 14,650	$ 30,000	$ 30,000	$ 188,500
		$ -	$ 14,650	$ 30,000	$ 30,000	$ 188,500
TOTAL DISBURSEMENTS		$ -	$ 14,650	$ 30,000	$ 30,000	$ 188,500

2016 Annual Budget Program Activity Summary		
Special Service Area (SSA) Sedgebrook Fund	**Finance**	**20-01**

Function

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

Significant Goals/Objectives

- Continue to provide administrative support to paying agent.
- Levy applicable property tax.
- Pay debt service

Major Budget Changes: None

Capital Projects: None

Performance Indicators: None

Staffing: No staff are funded through this account

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 3,748	$ 13,901	$ 18,350	$ 2,500	$ 15,000
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 1,151,094	$ 1,151,406	$ 1,161,250	$ 1,150,470	$ 1,159,700
TOTAL	$ 1,154,842	$ 1,165,307	$ 1,179,600	$ 1,152,970	$ 1,174,700

2016 Annual Budget Program Activity Summary		
Special Service Area (SSA) Sedgebrook Fund	**Finance**	**20-01**

REVENUE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
TAXES						
20-00-70-4070	Property Tax	$ 1,161,563	$ 1,161,257	$ 1,161,600	$ 1,160,000	$ 1,159,700
		$ 1,161,563	$ 1,161,257	$ 1,161,600	$ 1,160,000	$ 1,159,700
OTHER INCOME						
20-00-90-4430	Other Income	$ -	$ -	$ -	$ -	$ -
20-00-95-4510	Interest Income	$ 18,386	$ 16,867	$ 18,000	$ 17,700	$ 15,000
		$ 18,386	$ 16,867	$ 18,000	$ 17,700	$ 15,000
TOTAL REVENUE		$ 1,179,949	$ 1,178,124	$ 1,179,600	$ 1,177,700	$ 1,174,700
USE OF RESERVES		$ -	$ -	$ -	$ -	$ -
FUNDS AVAILABLE		$ 1,179,949	$ 1,178,124	$ 1,179,600	$ 1,177,700	$ 1,174,700

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
CONTRACTUAL SERVICES						
20-01-61-4000	Professional Services	$ 3,748	$ 13,901	$ 18,350	$ 2,500	$ 15,000
		$ 3,748	$ 13,901	$ 18,350	$ 2,500	$ 15,000
CAPITAL OUTLAY						
20-01-64-7100	Bond Payment	$ 1,151,094	$ 1,151,406	$ 1,161,250	$ 1,150,470	$ 1,159,700
		$ 1,151,094	$ 1,151,406	$ 1,161,250	$ 1,150,470	$ 1,159,700
TOTAL DISBURSEMENTS		$ 1,154,842	$ 1,165,307	$ 1,179,600	$ 1,152,970	$ 1,174,700

2016 Annual Budget Program Activity Summary		
Special Service Area (SSA) Traffic Signal Fund	**Finance**	**21-01**

Function

This Special Service Area No 1A (SSA 1A) was originally established to levy a Property Tax sufficient to pay for construction and annual maintenance of a traffic control signal system located at the intersection of Route 22 and Westminster Way. Once construction was completed, the Illinois Department of Transportation (IDOT) unexpectedly paid the full cost of the new signal installation. Since these costs will now not be borne by SSA 1A, the only costs remaining are the approximate $5,000 annual maintenance expenses.

With the adoption of the 2013 Budget, the Village Board agreed to eliminate future SSA 1A property taxes and absorb the maintenance costs within the Street operating budget once the existing SSA 1A funds are depleted. The SSA 1A cash balance is derived from the 2011 SSA 1A property tax levy (collected in 2012). Beginning with Tax Year 2012, the Village began abating SSA 1A property taxes. Existing money in the SSA 1A Fund will be used to cover annual operating expenses and continue until all money in the fund is depleted (approximately 12/31/2016). At that time the Village will take necessary action to eliminate SSA 1A.

Significant Goals/Objectives

- Utilize existing fund reserves to pay for annual maintenance costs related to the Route 22 and Westminster Way traffic signal.
- Monitor status of fund reserves and determine proper timing to terminate the SSA 1A.
- Prior to termination, provide appropriate notice to three affected property owners.

Major Budget Changes

- There will be no tax levy to fund the SSA 1A in Fiscal Year 2016

Capital Projects

None

Performance Indicators

None

Staffing

No staff is funded through this account.

Explanation of Revenue Sources

Interest Income: Minimal interest is derived from SSA 1A money market account.

2016 Annual Budget Program Activity Summary		
Special Service Area (SSA) Traffic Signal Fund	**Finance**	**21-01**

EXPENDITURE SUMMARY

Description	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
Personnel Expenses	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ 1,220	$ 9,500	$ 4,880	$ 4,880
Commodities	$ -	$ -	$ -	$ -	$ -
Other Charges	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ 1,220	$ 9,500	$ 4,880	$ 4,880

REVENUE DETAIL

ACCT DESCRIPTION	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
TAXES					
21-00-70-4070 Property Tax	$ 449	$ -	$ -	$ -	$ -
	$ 449	$ -	$ -	$ -	$ -
MISCELLANEOUS REVENUE					
21-00-85-4335 Miscellaneous Grants	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
OTHER INCOME					
21-00-95-4510 Interest Income	$ 197	$ 19	$ -	$ 15	$ -
	$ 197	$ 19	$ -	$ 15	$ -
TOTAL REVENUE	$ 646	$ 19	$ -	$ 15	$ -
USE OF RESERVES	$ -	$ -	$ 9,500	$ -	$ 4,880
FUNDS AVAILABLE	$ 646	$ 19	$ 9,500	$ 15	$ 4,880

2016 Annual Budget Program Activity Summary		
Special Service Area (SSA) Traffic Signal Fund	**Finance**	**21-01**

EXPENDITURE DETAIL

ACCT DESCRIPTION		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
CONTRACTUAL SERVICES						
21-01-61-9066	Contract Svc- Signal Maint	$ -	$ 1,220	$ 9,500	$ 4,880	$ 4,880
		$ -	$ 1,220	$ 9,500	$ 4,880	$ 4,880
TOTAL DISBURSEMENTS		$ -	$ 1,220	$ 9,500	$ 4,880	$ 4,880

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 $25,000.

Roadways within the Village of Lincolnshire Roads that reflect a surface rating of fair or worse, based on the information obtained during the 2012 IMS Roadway survey will be added to the 10 Year Capital Plan.

Roads that reflect an overall rating of less than 70, based on the information obtained during the 2012 IMS Roadway survey will be added to the 10 Year Capital Plan.

Roads that reflect 50% or more of required curb and gutter replacement and/or 10% or more of surface area patching will be added to the 10 Year Capital Plan.

Preservation methods utilized:

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

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

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

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

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

VEHICLES

Staff maintains a comprehensive list of all Village vehicles and equipment, their purchase date, specifications, expected service life, etc. This document will be utilized annually as the main tool for determining when specific vehicles and/or equipment will be added to the capital program. However, for the purposes of general guidance, the following parameters are established.

Large Equipment:
The large equipment includes items such as 12 yard, 5 yard, 2&3 yard dump trucks, loader, backhoe, etc. This equipment is on our replacement schedule of approximately 8 to15 years or 11,000 hours, based on need. Staff will evaluate this equipment annually as part of the regular maintenance program. The equipment will further be evaluated after 5- 7years and the appropriate equipment will be added to the 10 year capital plan based on this criteria and equipment.

Medium Equipment:
The medium equipment includes items such as the jet rodder, chipper, mini excavator, equipment trailers etc. This equipment is on a replacement schedule of approximately 10 years to 15 years or 8,000 hours, based on need. Staff will evaluate this equipment annually as part of the regular maintenance program. The equipment will further be evaluated after 5- 7years and the appropriate equipment will be added to the 10 year capital plan based on this criteria and equipment.

Small Equipment:
The small equipment includes items such as walk behind, riding mowers, forklift, floor scrubber, etc. This equipment is on a replacement schedule of approximately 4 years to 15 years, or 10,000 hours based on need. Staff will evaluate this equipment annually as part of the regular maintenance program. The equipment will further be evaluated after 5- 7years and the appropriate equipment will be added to the 10 year capital plan based on this criteria and equipment.

WATER SYSTEM

Water Main Replacement and Distribution System Looping:

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

Operation and Maintenance:

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

Water Storage:

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

Water Supply:

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

SANITARY SYSTEM

Operation and Maintenance:

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

Sanitary Sewer Rehabilitation:

1. Rehabilitate approximately 4,000 feet of sanitary main annually to extend the life of the utility and prevent future sewer replacement projects. Two thousand feet of sewer main is initially planned in 2015 in order to synchronize the televising and repair process.

   Rehabilitation shall include excavation and replacement of pipe identified from televising to restore pipe integrity and utilization of Trenchless technologies. The most effective technologies shall be utilized for rehabilitation which may include installation of cured-in-place piping (CIPP) and pressure grouting of pipe joints, service connections or sewer structures.

STORMWATER SYSTEM

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

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

Storm Sewer Replacement and Maintenance:

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

Operations and Maintenance:

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

Private Property Programs:

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

Drainage Improvements:

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

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

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

Additional Storm Sewer System Goals:

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

Establish and recognize areas of infrastructure that need improvement.

Establish a prioritization system of upgrading deficient infrastructure.

Program long term needs into existing Capital Improvement Plan.

Detect and eliminate unauthorized discharges to the storm system.

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

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

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

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

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

FACILITIES

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

Facility uses will be considered in planning all capital improvements.

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

Mechanical systems will be evaluated every 5 years, and recommendations will be appropriated in future years.

Exteriors of buildings will be painted every 20 years.

Interiors of buildings will be painted every 20 years.

PARKS AND PATHS

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

Parks:

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

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

Inspect and repair all existing hardscape in Village parks annually.

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

Manage Village owned lands within existing parks.

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

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

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

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

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

Paths:

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

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

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

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

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

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

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

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

Summary of Capital Funds

Fund	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	10-Year Total
Facilities	$493,000	$708,000	$321,000	$348,000	$217,000	$265,000	$230,000	$100,000	$125,000	$225,000	$160,000	$3,192,000
Equipment	$277,000	$307,000	$211,474	$248,818	$169,672	$154,000	$93,000	$130,000	$137,000	$217,000	$216,500	$2,161,464
Furniture & Fixtures	$0	$50,000	$25,000	$0	$12,000	$22,000	$0	$0	$12,000	$0	$20,000	$141,000
Infrastructure-Storm Sewer	$337,000	$253,000	$495,000	$250,000	$437,000	$245,000	$222,000	$345,000	$115,000	$180,000	$55,000	$2,934,000
Infrastructure-Water	$1,560,300	$814,300	$1,297,300	$1,523,426	$1,550,000	$1,578,000	$1,548,500	$1,002,500	$961,500	$937,000	$758,000	$13,530,826
Infrastructure-Sanitary	$196,500	$277,500	$234,500	$241,500	$249,500	$256,500	$264,500	$594,500	$363,000	$288,500	$297,000	$3,263,500
Infrastructure-Roadways	$526,500	$674,500	$980,850	$678,500	$1,487,750	$706,500	$864,120	$985,780	$1,171,990	$605,500	$611,500	$9,293,490
Infrastructure-Parks & Paths	$277,000	$693,500	$530,000	$536,000	$512,000	$353,160	$232,000	$327,000	$224,000	$336,000	$270,000	$4,290,660
Vehicle Replacement	$373,050	$347,000	$368,000	$365,000	$451,000	$368,300	$338,000	$242,000	$254,500	$347,000	$205,000	$3,658,850
Misc. Capital	$145,600	$28,940	$25,000	$0	$0	$22,000	$0	$0	$0	$0	$0	$221,540
Total	**$4,185,950**	**$4,153,740**	**$4,488,124**	**$4,191,244**	**$5,085,922**	**$3,970,460**	**$3,792,120**	**$3,726,780**	**$3,363,990**	**$3,136,000**	**$2,593,000**	**$42,687,330**

Facilities Fund-Capital

Project Location		Acct. #	Project Name	Brief Description		Year End Projection	Fiscal Year 2015	1 Fiscal Year 2016	2 Fiscal Year 2017	3 Fiscal Year 2018	4 Fiscal Year 2019	5 Fiscal Year 2020	6 Fiscal Year 2021	7 Fiscal Year 2022	8 Fiscal Year 2023	9 Fiscal Year 2024	10 Fiscal Year 2025	10 Year Total
PWF	07	07-01-80-2009	Facilities Improvement - W/S	Roof Replacement- East Side Reservoir							$75,000							**$75,000**
PWF	07	07-01-80-2103	Facilities Improvement - W/S	Roof Replacement		$85,740	$81,000											**$0**
PWF	07	07-01-80-2105	Facilities Improvement - PWF	Roof Replacement PW					$225,000	$275,000								**$500,000**
Village Hall	51	51-05-80-2102	Facilities Improvement - VH	Police Department Renovation		$53,350	$50,000											**$0**
Village Hall	51	51-05-61-9040	Facilities Improvement - VH	Cont Srv- Painting Interior Garage VH				$10,000			$30,000			$25,000				**$65,000**
PWF	51	51-25-61-9040b	Facilities Improvement - PWF	Cont Srv- Painting Interior PW Office					$20,000									**$20,000**
Village Hall	51	51-25-61-9040c	Facilities Improvement - VH	Cont Srv- Painting Exterior Village Hall					$21,000									**$21,000**
PWF	51	51-25-61-9040d	Facilities Improvement - PWF	Cont Srv- Painting Interior PW Garage						$50,000								**$50,000**
PWF	51	51-25-61-9040e	Facilities Improvement - PWF	Cont Srv- Painting Exterior PWF							$12,000							**$12,000**
PWF	51	51-25-61-9041	Facilities Improvement - PWF	Cont Srv- Painting Diesel Tank					$10,000									**$10,000**
Village Hall	51	51-25-61-9042	Facilities Improvement - VH	Cont Srv- Interior Painting- VH					$10,000									**$10,000**
PWF	51	51-25-61-9204	Facilities Improvement - PWF	Gas Storage Tank Flood Protection		$22,152	$25,000											**$0**
Rivershire	51	51-25-61-9206	Facilities Improvement - Rivershire	Building Repairs - School District #103		$27,604	$25,000	$10,000										**$10,000**
PWF	51	51-25-61-9208	Facilities Improvement - PWF	Cont Srv- HVAC Assessment- PWF						$8,000								**$8,000**
Village Hall	51	51-25-80-2103	Facilities Improvement - VH	Shake Roof Replacement		$3,000	$280,000	$650,000										**$650,000**
Village Hall	51	51-25-80-2112	Facilities Improvement - VH	Carpet Replace Village Hall									$55,000					**$55,000**
PWF	51	51-25-80-2206	Facilities Improvement - PWF	HVAC Improvements PWF							$100,000							**$100,000**
PWF	51	51-25-80-2207	Facilities Improvement - PWF	Exterior Airline Installation- PWF				$5,000										**$5,000**
PWF	51	51-25-80-2208	Facilities Improvement - PWF	Overhead Door Replacement				$20,000								$25,000	$30,000	**$75,000**
Village Hall	51	51-25-80-2380	Facilities Improvement - VH	HVAC A/C & Controller Replacement- VH													$130,000	**$130,000**
Village Hall	51	51-25-80-2382	Facilities Improvement - VH	HVAC Boiler Replacement- VH												$150,000		**$150,000**
Village Hall	51	51-25-80-2437	Facilities Improvement - VH	Kitchen Area Refinish- VH						$15,000								**$15,000**
Village Hall	51	51-25-80-2721	Facilities Improvement - VH	Security Improvements- VH									$25,000					**$25,000**
PWF	51	51-25-80-4009	Facilities Improvement - PWF	Security System- PWF								$30,000						**$30,000**
PWF	51	51-25-80-4011	Facilities Improvement - PWF	Ceiling Fans- PWF		$14,040	$20,000											**$0**
PWF	51	51-25-80-4012	Facilities Improvement - PWF	Air Conditioning Unit Replacement		$14,500	$12,000											**$0**
Village Hall	51	51-25-80-4016	Facilities Improvement - VH	Garage Door Opener Motors Replacement PD				$13,000										**$13,000**
Village Hall	51	51-25-80-4018	Facilities Improvement - VH	Faucet & Flush Valves- Village Hall								$20,000						**$20,000**
PWF	51	51-25-80-4020	Facilities Improvement - PWF	Garage Door Opener Motors Replace- PWF					$35,000									**$35,000**
PWF	51	51-25-80-4026	Facilities Improvement - PWF	PWF Building Lighting Upgrades										$50,000	$50,000	$50,000		**$150,000**
Village Hall	51	51-25-80-40xx	Facilities Improvement - VH	Handicap accessible upgrades										$25,000				**$25,000**
Village Hall	51	51-25-80-40xx	Facilities Improvement - VH	Sundeck Enclosure w/mosquito screen & ceiling fan											$75,000			**$75,000**
PWF	51	51-25-80-6010	Site Improvements - PWF	Site Improvements- PWF									$150,000					**$150,000**
PWF	51	51-25-80-6015	Facilities Improvement - PWF	Public Works Parking Lot Resurface								$215,000						**$215,000**

Equipment Fund-Capital

Replacement Schedule		Acct. #	Project Name	Brief Description	Equip #	Year End Projection	Fiscal Year 2015	1 Fiscal Year 2016	2 Fiscal Year 2017	3 Fiscal Year 2018	4 Fiscal Year 2019	5 Fiscal Year 2020	6 Fiscal Year 2021	7 Fiscal Year 2022	8 Fiscal Year 2023	9 Fiscal Year 2024	10 Fiscal Year 2025	10 Year Total
	07	07-01-80-7007	Small Equipment Replacement	Misc. Wheel Balancer													$10,000	**$10,000**
	51	51-05-80-3008	Police	Equip- Veh Retrofits		$6,800	$7,000	$15,000	$9,000	$12,000	$11,000	$14,000						**$61,000**
	51	51-05-80-3009	Police	Equip- In Car Video		$59,970	$72,500											**$0**
	51	51-05-80-3010	Police	Equip- Radar Units		$6,845	$7,500	$5,000										**$5,000**
	51	51-05-80-3011	Police	Equip- AED		$0	$0	$0	$11,474	$11,818	$12,172							**$35,464**
	51	51-05-80-3013	Police	Livescan Electronic Fingerprint System					$28,000									**$28,000**
	51	51-21-80-3261	Medium Equipment Replacement	Trailer (blue) # 261	261						$7,000							**$7,000**
	51	51-21-80-3262	Medium Equipment Replacement	Trailer (Wells Cargo) # 262	262									$20,000				**$20,000**
	51	51-21-80-3263	Medium Equipment Replacement	Trailer (Dynaweld) # 263	263											$20,000		**$20,000**
	51	51-21-80-3264	Medium Equipment Replacement	Trailer (Wells Cargo) # 264	264												$15,000	**$15,000**
	51	51-21-80-3265	Medium Equipment Replacement	Trailer (Conkhrite 4000) # 265	265			$10,000										**$10,000**
	51	51-21-80-3266	Medium Equipment Replacement	Trailer Emergency Response # 266	266	$25,000	$25,000											**$0**
	51	51-21-80-3316	Large Equipment Replacement	Tractor (Kubota mini-excavator) # 316	316											$77,000		**$77,000**
	51	51-21-80-3320	Large Equipment Replacement	Tractor JCB Highbred skidsteer # 320	320									$90,000				**$90,000**
	51	51-21-80-3325	Large Equipment Replacement	Fork Lift Nissan # 325	325										$15,000			**$15,000**
	51	51-21-80-3404	Large Equipment Replacement	Leaf Machine (25 Yard) # 404	404	$0	$100,000					$110,000					$115,000	**$225,000**
	51	51-21-80-3405	Large Equipment Replacement	Leaf Machine (14 Yard) # 405	405					$70,000					$92,000			**$162,000**
	51	51-21-80-3406	Large Equipment Replacement	Leaf Machine (14 Yard) # 406	406						$80,000					$95,000		**$175,000**
	51	51-21-80-3411	Medium Equipment Replacement	Utilty Cart - New # 411	411				$20,000									**$20,000**
	51	51-21-80-3415	Medium Equipment Replacement	Utility Cart (Arctic Cat) # 415	415												$18,500	**$18,500**
	51	51-21-80-3417	Medium Equipment Replacement	Utility Cart (Bobcat) # 417	417				$25,000								$28,000	**$53,000**
	51	51-21-80-3418	Medium Equipment Replacement	Utility Cart (Club Car) # 418	418					$12,000						$15,000		**$27,000**
	51	51-21-80-3502	Large Equipment Replacement	Sewer Flusher # 502	502			$170,000										**$170,000**
	51	51-21-80-3509	Large Equipment Replacement	Mower w/ Conversion (Toro 7210) # 509	509					$50,000								**$50,000**
	51	51-21-80-3600	Large Equipment Replacement	Chipper # 600	600								$40,000					**$40,000**
	51	51-21-80-3700	Medium Equipment Replacement	Utility Cart (Kubota RTV 1100) # 700	700								$25,000					**$25,000**
	51	51-21-80-3701	Medium Equipment Replacement	Turf Maint. Topdresser (TURFCO 85460) # 701	701									$20,000				**$20,000**
	51	51-21-80-3703	Medium Equipment Replacement	Turf Maint. Riding Mower (Toro GM7200) # 703	703	$22,000	$20,000											**$0**
	51	51-21-80-3704	Large Equipment Replacement	Tractor (Kubota L5740) # 704	704						$46,000							**$46,000**
	51	51-21-80-3705	Medium Equipment Replacement	Misc. Portable Message Board (Ver-mac) # 705	705					$25,000								**$25,000**
	51	51-21-80-3706	Medium Equipment Replacement	Utility Cart (Workman MDX) # 706	706			$17,000							$20,000			**$37,000**
	51	51-21-80-3707	Medium Equipment Replacement	Turf Maint. Riding Mower (Toro 3505D) # 707	707	$0	$30,000		$30,000									**$30,000**
	51	51-21-80-3708	Medium Equipment Replacement	Turf Maint. Infield Machine (Toro Sandpro 540) # 708	708					$25,000								**$25,000**
	51	51-21-80-3709	Large Equipment Replacement	Tractor (Kubota Mini-loader) # 709	709				$88,000									**$88,000**
	51	51-21-80-3710	Medium Equipment Replacement	Turf Maint. Spreader (Lely L1250) # 710	710			$15,000										**$15,000**
	51	51-21-80-3711	Medium Equipment Replacement	Turf Maint. Slit Seeder (Befco) # 711	711	$14,028	$15,000										$20,000	**$20,000**
	51	51-21-80-3712	Large Equipment Replacement	Turf Maint. Aerator (Wiedenmann) # 712	712					$35,000								**$35,000**
	51	51-21-80-3713	Medium Equipment Replacement	Turf Maint. Aerator (Ryan 544317) # 713	713							$15,000						**$15,000**
	51	51-21-80-3736	Small Equipment Replacement	Misc. Concrete Saw # 736	736												$10,000	**$10,000**
	51	51-21-80-3790	Large Equipment Replacement	Hydraulic Truck Lift # 790	790			$50,000										**$50,000**
	51	51-21-80-37jcb	Small Equipment Replacement	JCB Forklift Attachment	New						$8,000							**$8,000**
	51	51-21-80-37mes	Medium Equipment Replacement	Misc. Messag Board (new)	New								$28,000					**$28,000**
	51	51-21-80-37mpw	Small Equipment Replacement	Misc. Pressure Washer	1											$10,000		**$10,000**
	51	51-21-80-37tir	Small Equipment Replacement	Misc. Tire Changer											$10,000			**$10,000**
	51	51-22-80-3667	Small Equipment Replacement	Ryan Lawnaire Sod Cutter Replacement # 667	667						$5,500							**$5,500**
	51	51-22-80-3702	Medium Equipment Replacement	Pioneer Line Painter/Rider # 702	702							$15,000						**$15,000**
	51	51-22-80-3715	Medium Equipment New	Ice Rink Maintenance Equipment # 705	715			$20,000										**$20,000**
	51	51-22-80-37sn	Medium Equipment Replacement	Toro 7210 Snowplow Attachment	New					$8,000								**$8,000**
	51	51-25-80-3014	Village Hall	Equip- Workout Room				$5,000										**$5,000**
				GRAND TOTAL		**$134,643**	**$277,000**	**$307,000**	**$211,474**	**$248,818**	**$169,672**	**$154,000**	**$93,000**	**$130,000**	**$137,000**	**$217,000**	**$216,500**	**$1,884,464**

Furniture & Fixtures

Project Location		Acct. #	Project Name	Brief Description		Year End Projection	Fiscal Year 2015	1 Fiscal Year 2016	2 Fiscal Year 2017	3 Fiscal Year 2018	4 Fiscal Year 2019	5 Fiscal Year 2020	6 Fiscal Year 2021	7 Fiscal Year 2022	8 Fiscal Year 2023	9 Fiscal Year 2024	10 Fiscal Year 2025	10 Year Total
																		$0
Village Hall	51	51-25-80-4019	Facilities Improvement - VH	Furniture Replacement- Village Hall								$10,000						**$10,000**
PWF	51	51-25-80-4021	Facilities Improvement - PWF	Storage System (Rolling Shelves)					$15,000									**$15,000**
PWF	51	51-25-80-4022	Facilities Improvement - PWF	Office Furniture PWF					$10,000			$12,000			$12,000			**$34,000**
Village Hall	51	51-25-80-4023	Facilities Improvement - VH	Window Treatments													$20,000	**$20,000**
Various	51	51-25-80-4024	Facilities Improvement - VH & PWF	Office Light Fixture Replacement				$50,000										**$50,000**
Village Hall	51	51-25-80-4025	Facilities Improvement - VH	Furniture- Outside VH Replacement							$12,000							**$12,000**
Grand Total						**$0**	**$0**	**$50,000**	**$25,000**	**$0**	**$12,000**	**$22,000**	**$0**	**$0**	**$12,000**	**$0**	**$20,000**	**$141,000**

Infrastructure: Storm Sewer Improvements - Capital

Project Location		Acct. #	Project Name	Brief Description		Year End Projection	Fiscal Year 2015	1 Fiscal Year 2016	2 Fiscal Year 2017	3 Fiscal Year 2018	4 Fiscal Year 2019	5 Fiscal Year 2020	6 Fiscal Year 2021	7 Fiscal Year 2022	8 Fiscal Year 2023	9 Fiscal Year 2024	10 Fiscal Year 2025	10 Year Total
12 Robinhood	51	51-21-84-5101	Storm Water Improvement	Robinhood 24" storm line within Route 22		$0	$150,000											**$0**
	51	51-21-80-5021	Stream Bank Project	Construction of Lincolnshire Creek Erosion Repair		$55,000	$55,000											
12 Robinhood at Route 22	51	51-21-84-5103	Storm Water Engineering	Robinhood Phase 1, 2, and 3 for 24" line		$0	$35,000											**$0**
54-78 Lincolnshire	51	51-21-84-5105	Storm Water Engineering	DPR Bank Stabalization Project - Phase I, Permitting, Grants,		$35,000	$35,000											**$0**
	51	51-21-84-5110	Infrastructure - Storm Sewer	Infra- Storm Sewer Lining		$21,500	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	**$200,000**
PWF	51	51-21-84-5301	Facilities Improvement - PWF	Swail/Ditch Restoration- PWF		$10,044	$12,000											**$0**
Indian Creek from Charlestown to Olsen	51	51-21-84-5305	Storm Sewer Improvements	Indian Creek Improvements - Charlestown Ln to Olsen Ct		$20,000	$20,000											**$0**
	51	51-21-84-5111	Storm Sewer Improvement	77 Cumberland to 90 Lincolnshire (New Repair)				$63,000										**$63,000**
54-78 Lincolnshire	51	51-21-84-5112	Storm Water Engineering	DPR Bank Stabalization Project - Phase II, Surveying, Easements				$25,000										**$25,000**
54-78 Lincolnshire	51	51-21-84-5113	Storm Sewer Improvement	DPR Bank Stabalization Project - Phase I, Construction				$100,000										**$100,000**
Lincolnshire Creek and Coventry South	51	51-21-84-5114	Storm Water Engineering	Lincolnshire Creek - Coventry / South - Phase I & II				$35,000										**$35,000**
Various Locations	51	51-21-84-6501	Detention Basin Engineering	Detention Basin Engineering Study		$10,000	$10,000	$10,000			$10,000	$10,000			$10,000	$10,000		**$50,000**
Various Locations	51	51-21-84-5xx01	Detention Basin Construction	Detention Basin Construction					$35,000					$75,000				**$110,000**
12 Queensway	51	51-21-84-5xx02	Storm Sewer Improvement	Storm Line Replacement - (above ditchline)					$35,000									**$35,000**
54-78 Lincolnshire	51	51-21-84-5xx03	Storm Sewer Improvement	DPR Bank Stabalization Project - Phase II, Construction					$100,000									**$100,000**
Lincolnshire Creek and Coventry South	51	51-21-84-5xx04	Storm Sewer Improvement	Lincolnshire Creek - Coventry / South - Phase III					$35,000									**$35,000**
Lincolnshire Creek and Coventry South	51	51-21-84-5xx05	Storm Sewer Improvement	Lincolnshire Creek - Coventry / South - Construction					$255,000									**$255,000**
Village Hall	51	51-21-84-5xx06	Facilities Improvement - VH	Aeration System Installation					$15,000									**$15,000**
135 Surrey Lane	51	51-21-84-5xx07	Storm Water Engineering	135 Surrey Lane - Pipe, ditch, det. Phase I & II							$10,000							**$10,000**
135 Surrey Lane	51	51-21-84-5xx08	Storm Sewer Improvement	135 Surrey Lane - Pipe, ditch , det. Phase III								$25,000						**$25,000**
135 Surrey Lane	51	51-21-84-5xx09	Storm Sewer Improvement	135 Surrey Lane - Pipe, ditch , det. Construction								$125,000						**$125,000**
53-95 Lincolnshire Drive West Side	51	51-21-84-5xx10	Stream Bank Improvement	Water Inflated Property Protectors						$160,000								**$160,000**
1 Stonegate Circle	51	51-21-84-5xx11	Storm Sewer Improvement	Rain Garden Installation						$15,000								**$15,000**
4 Queensway to ESR	51	51-21-84-5xx12	Storm Water Engineering	Ditchline/Detention Phase I&II						$35,000								**$35,000**
Kings Cross from Brunswick to Canterbury	51	51-21-84-5xx13	Storm Sewer Lining Project	Pipe Lining - 570 Feet of 42"						$20,000								**$20,000**
4 Queensway to ESR	51	51-21-84-5xx14	Stream Bank Improvement	Ditchline/Detention Construction							$350,000							**$350,000**
4 Queensway to ESR	51	51-21-84-5xx15	Stream Bank Improvement	Ditchline/Detention Phase III							$47,000							**$47,000**
15 Grendier Ct to 18 Portshire	51	51-21-84-5xx16	Storm Sewer Improvements	Grenadier/Portshire - Replace Existing Line								$40,000						**$40,000**
Rear yard 17, 19, 21 Mayfair	51	51-21-84-5xx17	Storm Water Engineering	Mayfair Detention and Storm Line Phase I & II								$15,000						**$15,000**
2 Yorkshire Lane	51	51-21-84-5xx18	Storm Water Improvement	Rain Garden Installation								$10,000						**$10,000**
Rear yard 17, 19, 21 Mayfair	51	51-21-84-5xx19	Storm Water Engineering	Mayfair Detention and Storm LineConstruction									$150,000					**$150,000**
Rear yard 17, 19, 21 Mayfair	51	51-21-84-5xx20	Storm Sewer Improvements	Mayfair Detention and Storm Line Phase III									$15,000					**$15,000**
Rear yard 74 Hickory Lane to Cedar	51	51-21-84-5xx21	Storm Water Engineering	Hickory Phase I,II, and III for storm line									$12,000					**$12,000**
Rear yard 74 Hickory Lane to Cedar	51	51-21-84-5xx22	Storm Water Engineering	Hickory Storm Line - Construction									$15,000					**$15,000**
Dukes area	51	51-21-84-5xx23	Storm Water Engineering	Storm Sewers Investigation - Dukes Area									$10,000					**$10,000**
41 KC to Cant.	51	51-21-84-5xx24	Storm Water Improvement	Kings Cross - Drainage Ditch Construction (rear yard)											$75,000			**$75,000**
PWF	51	51-21-84-5xx25	Facilities Improvement - PWF	Storm Pipe Installation										$250,000				**$250,000**
128 Surrey Lane	51	51-21-84-5xx26	Storm Water Engineering	128 Surrey Lane - Pipe, ditch, det. Phase I & II											$10,000			**$10,000**
128 Surrey Lane	51	51-21-84-5xx27	Storm Sewer Improvement	128 Surrey Lane - Pipe, ditch, det.Construction												$125,000		**$125,000**
128 Surrey Lane	51	51-21-84-5xx28	Storm Sewer Improvement	128 Surrey Lane - Pipe, ditch,det.Phase III												$25,000		**$25,000**
Lincolnshire Creek and Coventry North	51	51-21-84-5xx29	Storm Water Engineering	Lincolnshire Creek - Londonderry North - Phase I & II													$35,000	**$35,000**
Sutton and Westminster	51	51-21-84-5xx30	Stream Bank/Storm Sewer Improvement	Landscaping of North Branch Project														**$0**
				Grand Total		**$151,544**	**$337,000**	**$253,000**	**$495,000**	**$250,000**	**$437,000**	**$245,000**	**$222,000**	**$345,000**	**$115,000**	**$180,000**	**$55,000**	**$2,597,000**

Infrastructure: Water Improvements-Capital

Project Location		Acct. #	Project Name	Brief Description		Year End Projection	Fiscal Year 2015	1 Fiscal Year 2016	2 Fiscal Year 2017	3 Fiscal Year 2018	4 Fiscal Year 2019	5 Fiscal Year 2020	6 Fiscal Year 2021	7 Fiscal Year 2022	8 Fiscal Year 2023	9 Fiscal Year 2024	10 Fiscal Year 2025	10 Year Total
	07	07-01-61-4502	Water System Engineering	Prof Serv- Corrosion Survey Transmission Main 30"					$9,500			$10,500			$11,500			**$31,500**
Various Locations	07	07-01-61-4503	Engineering	Prof Serv Eng- Water Alternative Wat Source & Dist Sys Analysis				$40,000										**$40,000**
	07	07-01-61-9120	Water Station Improvement	Cont Serv- Reservoir Clean & Inspect Reservoir Cleaning and Inspections - Eastside and Westside				$20,000					$23,000					**$43,000**
	07	07-01-80-9900		Loan Payments		$187,300	$187,300	$187,300	$187,300	$90,926								**$465,526**
ESR	07	07-01-81-3001a	Water Facility Improvement	Generator Replacement												$157,500		**$157,500**
WSR	07	07-01-81-3001b	Water Facility Improvement	Generator Replacement					$130,000									**$130,000**
	07	07-01-81-5001	Water Meter Improvement	Automated Meter Reading System		$173,000	$173,000	$360,000										**$360,000**
	07	07-01-81-5008	Water System Engineering	Hydraulic Water Modeling (Software and Calibration)							$23,000					$26,000		**$49,000**
Westwood from Riverwoods To Fox Trail and N	07	07-01-81-5020	Water Infrastructure Improvement	Westwood/30 Riverwoods Watermain Replace Const.		$1,100,000	$ 1,125,000											**$0**
Westwood from Riverwoods To Fox Trail and N	07	07-01-81-5021	Engineering	Westwood/30 Riverwoods Watermain Replace Const. Eng.		$74,230	$75,000											**$0**
70 Jamestown Ln to 100 Village Green	07	07-01-81-5022	Water Infrastructure Improvement	Jamestown Loop Water Phase I,II,III & Construct				$149,000										**$149,000**
Pembroke from Riverwoods to Astor	07	07-01-81-5023	Engineering	Pembroke Watermain Replace Design & Bid				$58,000										**$58,000**
Pembroke from Riverwoods to Astor	07	07-01-81-b002	Engineering	Pembroke Watermain Replace Const. Eng.					$80,000									**$80,000**
Pembroke from Riverwoods to Astor	07	07-01-81-b003	Water Infrastructure Improvement	Pembroke Watermain Replace Construction					$781,500									**$781,500**
TBD	07	07-01-81-c001	Engineering	Inter-connection Water Design & Bid					$50,000									**$50,000**
TBD	07	07-01-81-c002	Engineering	Inter-connection Water Const. Eng.						$82,500								**$82,500**
TBD	07	07-01-81-c003	Water Infrastructure Improvement	Inter-connection Water Construction						$436,000								**$436,000**
Westminster Way from ESR to Canterbury and	07	07-01-81-d001	Engineering	Westminster Watermain Replacet Design & Bid					$59,000									**$59,000**
Westminster Way from ESR to Canterbury and	07	07-01-81-d002	Engineering	Westminster Watermain Replace Const. Eng.						$90,000								**$90,000**
Westminster Way from ESR to Canterbury and	07	07-01-81-d003	Water Infrastructure Improvement	Westminster Watermain Replace Construction						$762,000								**$762,000**
Canterbury, Regent, Kings Cross, Buckingham	07	07-01-81-e001	Engineering	Crosstown Watermain Design & Bid						$62,000								**$62,000**
Canterbury, Regent, Kings Cross, Buckingham	07	07-01-81-e002	Engineering	Crosstown Watermain Const. Eng.							$84,000							**$84,000**
Canterbury, Regent, Kings Cross, Buckingham	07	07-01-81-e003	Water Infrastructure Improvement	Crosstown Watermain Construction							$1,380,000							**$1,380,000**
Riverwoods Road - Duffy Lane to Half Day Roa	07	07-01-81-f001	Engineering	Riverwoods S. Watermain Replace Design & Bid							$63,000							**$63,000**
Riverwoods Road - Duffy Lane to Half Day Roa	07	07-01-81-g001	Water Infrastructure Improvement	Riverwoods S. Watermain Replace Construction								$1,416,000						**$1,416,000**
Riverwoods Road - Duffy Lane to Half Day Roa	07	07-01-81-g002	Engineering	Riverwoods S. Watermain Replace Const. Eng.								$86,500						**$86,500**
Riverwoods Road - Half Day Road to Brampton	07	07-01-81-h001	Engineering	Riverwoods N. Watermain Replace - Design & Bid								$65,000						**$65,000**
Riverwoods Road - Half Day Road to Brampton	07	07-01-81-xx01	Water Infrastructure Improvement	Riverwoods N Watermain Replace Construction									$ 1,343,000					**$1,343,000**
Riverwoods Road - Half Day Road to Brampton	07	07-01-81-xx02	Engineering	Riverwoods N. Watermain Replace Constr. Eng.									$90,000					**$90,000**
Rte. 21 from Olde Half Day Road to Marriott Dr	07	07-01-81-xx03	Water System Engineering	Rte. 21 Watermain Replacement Design & Bid									$66,500					**$66,500**
Rte. 21 from Olde Half Day Road to Marriott Dr	07	07-01-81-xx04	Water Infrastructure Improvement	Rte. 21 Watermain Replace Const. Eng.										$93,000				**$93,000**
Rte. 21 from Olde Half Day Road to Marriott Dr	07	07-01-81-xx05	Water Infrastructure Improvement	Rte. 21 Watermain Replace Construction										$781,000				**$781,000**
ESR	07	07-01-81-xx06	Water Facility Improvement	Variable Speed Motor Drive - Replacement									$26,000					**$26,000**
WSR	07	07-01-81-xx07	Water Facility Improvement	Variable Speed Motor Drive- New										$60,000				**$60,000**
ESR	07	07-01-81-xx08	Water Facility Improvement	Variable Speed Motor Drive - Replacement											$28,000			**$28,000**
Whitmore to Brampton and Northampton	07	07-01-81-xx09	Watermain System Engineering	Whitmore Watermain loop Design & Bid										$68,500				**$68,500**
Whitmore to Brampton and Northampton	07	07-01-81-xx10	Engineering	Whitmore Watermain loop- Const. Eng.											$90,000			**$90,000**
Whitmore to Brampton and Northampton	07	07-01-81-xx11	Water Infrastructure Improvement	Whitmore Watermain loop Construction											$762,000			**$762,000**
NA	07	07-01-81-xx12	Water Infrastructure Improvement	SCADA System Replacement												$260,000		**$260,000**
Prairie from Brockman to Port Clinton	07	07-01-81-xx13	Engineering	Prairie Watermain loop Design & Bid												$72,000		**$72,000**
Prairie from Brockman to Port Clinton	07	07-01-81-xx14	Water Infrastructure Improvement	Prairie Watermain loop - Construction													$758,000	**$758,000**
Windsor to Suffield Square	07	07-01-81-xx15	Engineering	Windsor Watermain loop Design & Bid											$70,000			**$70,000**
Windsor to Suffield Square	07	07-01-81-xx16	Engineering	Windsor Watermain loop - Const. Eng.												$90,000		**$90,000**
Windsor to Suffield Square	07	07-01-81-xx17	Water Infrastructure Improvement	Windsor Watermain loop Construction												$331,500		**$331,500**
				Grand Total		**$1,534,530**	**$1,560,300**	**$814,300**	**$1,297,300**	**$1,523,426**	**$1,550,000**	**$1,578,000**	**$1,548,500**	**$1,002,500**	**$961,500**	**$937,000**	**$758,000**	**$11,970,526**

Infrastructure: Sanitary Sewer Improvements-Capital

Project Location		Acct. #	Project Name	Brief Description		Year End Projection	Fiscal Year 2015	1 Fiscal Year 2016	2 Fiscal Year 2017	3 Fiscal Year 2018	4 Fiscal Year 2019	5 Fiscal Year 2020	6 Fiscal Year 2021	7 Fiscal Year 2022	8 Fiscal Year 2023	9 Fiscal Year 2024	10 Fiscal Year 2025	10 Year Total
Various	07	07-01-82-5010	Infrastructure - Sanitary Sewer	Miscellaneous Repairs		$100,000	$100,000	$120,500	$124,000	$127,500	$132,000	$135,500	$140,000	$144,000	$148,000	$152,000	$156,500	**$1,380,000**
Various	07	07-01-82-5101	Sanitary Sewer Engineering	Engineering-Sanitary Sewer Rehabilitation		$40,000	$40,000	$27,500	$28,500	$29,500	$30,500	$31,500	$32,500	$33,500	$34,500	$35,500	$36,500	**$320,000**
Various	07	07-01-82-5102	Infrastructure - Sanitary Sewer	Sanitary Sewer Lining Repairs			$0	$79,500	$82,000	$84,500	$87,000	$89,500	$92,000	$95,000	$98,000	$101,000	$104,000	**$912,500**
Various	07	07-01-82-5200	Sanitary Sewer Engineering	Sanitary Inflow & Infiltration Study		$30,420	$56,500	$50,000										**$50,000**
Milwaukee Avenue	07	07-01-82-xx01	Infrastructure Improvement	Sanitary Sewer Modifications - Milwaukee Ave.										$242,000				**$242,000**
Old Mill C. Station	07	07-01-82-xx02	Lift Station Improvement	Pump Control System										$80,000				**$80,000**
Northampton Station	07	07-01-82-xx03	Lift Station Improvement	Pump Control System											$82,500			**$82,500**
Grand Total						$170,420	$196,500	$277,500	$234,500	$241,500	$249,500	$256,500	$264,500	$594,500	$363,000	$288,500	$297,000	**$3,067,000**

Infrastructure: Roadways-Capital

Project Location		Acct. #	Project Name	Brief Description		Year End Projection	Fiscal Year 2015	1 Fiscal Year 2016	2 Fiscal Year 2017	3 Fiscal Year 2018	4 Fiscal Year 2019	5 Fiscal Year 2020	6 Fiscal Year 2021	7 Fiscal Year 2022	8 Fiscal Year 2023	9 Fiscal Year 2024	10 Fiscal Year 2025	10 Year Total
Various Locations	03	03-01-88-5009	MFT	MFT Funding		$175,000	$175,000	$175,000	$180,250	$180,250	$180,250	$185,658	$185,658	$185,658	$185,658	$185,658	$180,250	**$1,824,290**
	51	51-21-88-5019	Pavement Engineering	IMS Data - Village Wide Survey (5 Years)			$0	$0	$32,700	$0	$0	$0	$0	$43,400	$0	$0	$0	**$76,100**
	51	51-21-88-4005	Roadway Signage	Street Name Sign / Post Replacement		$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	**$75,000**
Londonderry Lane	51	51-21-88-5015	Roadway Reconstruction	Londonderry Lane Reconstruction		$33,000	$27,500											**$0**
Kensington, Victoria(s), Coventry , Coldstream	51	51-21-88-5009	Infrastructure	Road Resurfacing Project		$421,500	$316,500											**$0**
Berkshire (KC to 22), Robinhood, Friar, Tuck, Sherwood (Berk to May)	51	51-21-88-5020	Infrastructure	Road Resurfacing Project				$402,000										**$402,000**
	51	51-21-88-5021	Roadway Engineering	Phase 1 & 2 Engineering - Pembroke Project				$90,000										**$90,000**
Pembroke (Rvrwds to Astor)	51	51-21-88-5022	Infrastructure	Road Reconstruction Project					$675,400									**$675,400**
	51	51-21-88-5023	Roadway Engineering	Phase 3 Engineering - Pembroke Project					$85,000									**$85,000**
Storybook Lane, Westminster Way (24') from Tri-state to Rte. 22)	51	51-21-88-5024	Infrastructure	Road Resurfacing Project						$315,250								**$315,250**
Fox Trail, Bulb, Culdesac, Pheasant Row	51	51-21-88-5025	Roadway Engineering	Phase 1 & 2 Engineering - Fox Trail Project						$75,500								**$75,500**
South Village Green	51	51-21-88-5026	Roadway Engineering	Phase 1 Engineering - Soil Investigation						$25,000								**$25,000**
South Village Green	51	51-21-88-5027	Construction	Phase 2 and 3 - Construction						$75,000								**$75,000**
Fox Trail, Bulb, Culdesac, Pheasant Row	51	51-21-88-5028	Infrastructure	Road Reconstruction Project							$1,225,000							**$1,225,000**
	51	51-21-88-5029	Roadway Engineering	Phase 3 Engineering - Fox Trail Project							$75,000							**$75,000**
Brampton E, Stafford, Brampton Courts, Abbey Road	51	51-21-88-5030	Infrastructure	Road Resurfacing Project								$304,342						**$304,342**
	51	51-21-88-5031	Roadway Amenities	LED Streetlight Upgrades (1 of 3)								$59,000						**$59,000**
	51	51-21-88-5032	Roadway Engineering	Phase 1 and 2, Barclay Projects 2022/2023								$150,000						**$150,000**
Marriott E (26'), Oxford N of Lancaster	51	51-21-88-5033	Infrastructure	Road Resurfacing Project									$595,942					**$595,942**
	51	51-21-88-5034	Roadway Amenities	LED Streetlight Upgrades (2 of 3)									$60,500					**$60,500**
	51	51-21-88-5035	Roadway Amenities	Cul-De-Sac Enhancement Program (1 of 3)									$14,520					**$14,520**
Barclay (40') (WT) (22 to Knights), Heathrow (36')	51	51-21-88-5036	Infrastructure	Road Resurfacing Project										$595,342				**$595,342**
	51	51-21-88-5037	Roadway Engineering	Phase 3 Engineering - Barclay Project										$77,000				**$77,000**
	51	51-21-88-5038	Roadway Amenities	LED Streetlight Upgrades (3 of 3)										$62,000				**$62,000**
	51	51-21-88-5039	Roadway Amenities	Cul-De-Sac Enhancement Program (2 of 3)										$14,880				**$14,880**
Barclay (40') (WT) (Aptak to Knights)	51	51-21-88-5040	Infrastructure	Road Resurfacing Project											$677,342			**$677,342**
	51	51-21-88-5041	Roadway Engineering	Phase 3 Engineering - Barclay Project											$85,000			**$85,000**
Rte. 21 OHD Rd to Marriott	51	51-21-88-5042	Roadway Amenities	Decorative Street Lighting (Part of Milwaukee Reconstruction)											$201,250			**$201,250**
	51	51-21-88-5043	Roadway Amenities	Cul-De-Sac Enhancement Program (3 of 3)											$15,240			**$15,240**
Farrinton Dr, CL, CT	51	51-21-88-5044	Infrastructure	Road Resurfacing Project												$412,342		**$412,342**
Oakwood, Cedar, Hickory, Elmwood	51	51-21-88-5045	Infrastructure	Road Resurfacing Project													$423,750	**$423,750**
				Grand Total		**$637,000**	**$526,500**	**$674,500**	**$980,850**	**$678,500**	**$1,487,750**	**$706,500**	**$864,120**	**$985,780**	**$1,171,990**	**$605,500**	**$611,500**	**$8,766,990**

Infrastructure: Parks & Paths-Capital

Project Location		Acct. #	Project Name	Brief Description		Year End Projection	Fiscal Year 2015	1 Fiscal Year 2016	2 Fiscal Year 2017	3 Fiscal Year 2018	4 Fiscal Year 2019	5 Fiscal Year 2020	6 Fiscal Year 2021	7 Fiscal Year 2022	8 Fiscal Year 2023	9 Fiscal Year 2024	10 Fiscal Year 2025	10 Year Total
Various	51	51-22-61-9088	Park Site Improvement	Tree Bank- Forestry		$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000						**$250,000**
Various	51	51-22-80-5023	Grant Corridor Project	Corridor Enhancement Program-Rt 22 Medians		$250,000	$288,000		$203,000	$203,000								**$406,000**
Balzer Park	51	51-22-86-1101	Park Amenity Improvement	Balzer Tennis Court Resurface											$50,000			**$50,000**
Balzer Park	51	51-22-86-1102	Park Amenity Improvement	Balzer Basketball Court Resurface									$7,000					**$7,000**
Bicentennial Park	51	51-22-86-1201	Park Amenity Improvement	Bicentennial Playground Upgrades										$55,000				**$55,000**
North Park	51	51-22-86-1401	Park Amenity Improvement	North Park - Baseball Foul Ball Netting		$78,550	$80,000				$10,000						$10,000	**$20,000**
North Park	51	51-22-86-1402	Park Amenity Improvement	North Park Tennis Court Resurface						$15,000						$26,000		**$41,000**
North Park	51	51-22-86-1403	Park Amenity Improvement	North Park Playground Upgrades							$60,000							**$60,000**
Olde Mill Park	51	51-22-86-1503	Park Amenity Improvement	Olde Mill Playground Upgrades												$75,000		**$75,000**
Spring Lake Park	51	51-22-86-1701	Park Amenity Replacement	Spring Lake Park - Water Toy Replacement		$14,853	$15,000								$24,000			**$24,000**
Spring Lake Park	51	51-22-86-1702	Park Amenity Improvement	Spring Lake Basketball Court Resurface				$8,000						$10,000				**$18,000**
Spring Lake Park	51	51-22-86-1703	Park Amenity Improvement	Spring Lake Playground Upgrades											$80,000			**$80,000**
Spring Lake Park	51	51-22-86-1704	Park Amenity Improvement	Spring Lake Park Tennis Court Resurface										$12,000				**$12,000**
Whytegate Park	51	51-22-86-1801	Park Amenity Improvement	Whytegate Tennis Fence/Court Repairs		$31,578	$25,000											**$0**
Whytegate Park	51	51-22-86-1802	Park Amenity Improvement	Whytegate Basketball Court Resurface				$7,000							$10,000			**$17,000**
Whytegate Park	51	51-22-86-1803	Park Amenity Improvement	Whytegate Tennis Court Resurface								$25,000						**$25,000**
Whytegate Park	51	51-22-86-1805	Park Amenity Improvement	Whytegate Park Playground Upgrades										$65,000				**$65,000**
Downtown Area	51	51-22-86-1901	Land & Improvements	Pocket Park (Const & Eng)		$17,500	$206,000	$188,500	by mrp									**$188,500**
North Park	51	51-22-86-2401	Park Site Improvement	North Park Lean-To Construction					$20,000									**$20,000**
North Park	51	51-22-86-2402	Park Site Improvement	Cont Srv- Painting Exterior North Park					$15,000									**$15,000**
North Park	51	51-22-86-2403	Park Site Improvement	Roof Replacement- North Park										$80,000				**$80,000**
North Park	51	51-22-86-2404	Park Site Improvement	HVAC Replacements- North Park												$35,000		**$35,000**
Spring Lake	51	51-22-86-2701	Park Site Improvement	Spring Lake Park HVAC Upgrades (Replace Heater, Add A/C)										$15,000				**$15,000**
Spring Lake	51	51-22-86-2702	Park Site Improvement	Pavillion - Floors (Bathrooms) Spring Lake								$5,000						**$5,000**
Spring Lake	51	51-22-86-2703	Park Site Improvement	Cont Srv- Painting Exterior Spring Lake							$15,000							**$15,000**
North Park	51	51-22-86-4401	Park Site Improvement	North Park Electrical Upgrades		$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	**$100,000**
North Park	51	51-22-86-4402	Park Site Improvement	North Park Athletic Field Lighting Upgrades													$250,000	**$250,000**
Rivershire Park	51	51-22-86-4601	Park Site Improvement	Rivershire Fence Replacement								$35,000						**$35,000**
Rivershire Park	51	51-22-86-4602	Park Site Improvement	Rivershire Electronic Gate									$20,000					**$20,000**
Rivershire Park	51	51-22-86-4603	Facilities Improvement	Garage Door Opener Motors Replace- Rivershire						$6,000								**$6,000**
Spring Lake Park	51	51-22-86-4701	Park Amenity Replacement	Spring Lake Park Tennis Court - Fence Fabric				$10,000										**$10,000**
Spring Lake Park	51	51-22-86-4702	Park Site Improvement	Spring Lake Parking Lot Light Replacement					$40,000									**$40,000**
Whytegate Park	51	51-22-86-4801	Park Site Improvement	Whytegate Park Fence Relocation-Clearing												$90,000		**$90,000**
Various	51	51-22-86-4902	Land & Improvements	Jamestown Lane Pedestrian Signal				$70,000										**$70,000**
Various	51	51-22-86-5024	Grant Corridor Project	Corridor Enhancement Program-Entrance Signs		$25,000	$236,000	$250,000										**$250,000**
Various	51	51-22-86-5025	Path System Improvement	Bike Path Extension - Port Clinton (Stevenson to Rte. 4		$30,000	$30,000											**$0**
North Park	51	51-22-86-5401	Park Site Improvement	North Park Granite Path Resurfacing					$10,000									**$10,000**
Various	51	51-22-86-5902	Path System Improvement	Bike Path Extension - Milwaukee Ave. (Riverside to Rte. 22)								$200,000						**$200,000**
Various	51	51-22-86-5903	Path System Improvement	Bike Path Extension - Milwaukee Ave. (Route 22 to Aptakisic)							$350,000							**$350,000**
Various	51	51-22-86-5904	Path System Improvement	Bike Path Extension - Whitmore to Daniel Wright School						$75,000								**$75,000**
Various	51	51-22-86-5905	Path System Improvement	Natural Area Boardwalk Replacements									$35,000	$37,000	$30,000	$30,000		**$132,000**
Balzer Park	51	51-22-86-6101	Park Amenity Improvement	Balzer Tennis Court Fence Replacement				$50,000										**$50,000**
Balzer Park	51	51-22-86-6102	Park Site Improvement	Balzer Parking Lot Resurface										$18,000				**$18,000**
Memorial Park	51	51-22-86-6301	Park Site Improvement	Memorial Park Drainage Improvement		$12,000	$12,000											**$0**
North Park	51	51-22-86-6401	Park Site Improvement	North Park Drainage Culvert Replacement (Engineering		$13,183	$15,000											**$0**
North Park	51	51-22-86-6402	Park Site Improvement	North Park Parking Lot Resurface						$150,000								**$150,000**
North Park	51	51-22-86-6403	Park Site Improvement	North Park Parking Lot - Seal Coat						$12,000								**$12,000**
North Park	51	51-22-86-6404	Park Site Improvement	North Park Drainage Culvert Replacement (Construction)				$50,000										**$50,000**
North Park	51	51-22-86-6405	Path System Improvement	North Park - Bridge Refurbishment							$17,000							**$17,000**
North Park	51	51-22-86-6406	Park Site Improvement	North Park Hardscape Repairs										$25,000				**$25,000**
Olde Mill Park	51	51-22-86-6501	Park Site Improvement	Olde Mill Parking Lot Resurface					$17,000									**$17,000**
Rivershire Park	51	51-22-86-6601	Park Site Improvement	Rivershire Parking Lot Resurface									$160,000					**$160,000**
Rivershire Park	51	51-22-86-6602	Path System Improvement	Rivershire Park Bridge Refurbishing								$14,160						**$14,160**
Spring Lake Park	51	51-22-86-6701	Park Site Improvement	Spring Lake Lannon Stone Repair		$9,000	$20,000											**$0**
Spring Lake Park	51	51-22-86-6702	Park Site Improvement	Spring Lake Parking Lot Resurface												$55,000		**$55,000**
Whytegate Park	51	51-22-86-6801	Park Site Improvement	Whytegate Park Historic Fence Repairs					$25,000									**$25,000**
Whytegate Park	51	51-22-86-6802	Park Site Improvement	Whytegate Parking Lot Resurface								$14,000						**$14,000**
Various	51	51-22-86-9902	Infrastructure Improvement	Rt. 22 Pedestrian Bridge Improvements					$90,000									**$90,000**
Various	51	51-22-86-9903	Park Signage Replacement	Parks Entrance Sign Replacements											$20,000			**$20,000**
Various	51	51-22-86-9904	Park Signage Replacement	Parks Sign/Post Replacements						$15,000						$15,000		**$30,000**
Village Hall	51	51-22-86-9905	Park Signage Replacement	Village Kiosk Replacement- VH					$50,000									**$50,000**
Spring Lake	51	51-25-86-2700	Facilities Improvement	Door Replacements- SLP		$8,950	$12,000											**$0**
				Grand Total		**$550,614**	**$999,000**	**$693,500**	**$530,000**	**$536,000**	**$512,000**	**$353,160**	**$232,000**	**$327,000**	**$224,000**	**$336,000**	**$270,000**	**$4,013,660**

Vehicle Replacement-Capital

Project Location		Acct. #	Project Name	Vehicle	Brief Description	Fleet #	Year End Projection	Fiscal Year 2015	1 Fiscal Year 2016	2 Fiscal Year 2017	3 Fiscal Year 2018	4 Fiscal Year 2019	5 Fiscal Year 2020	6 Fiscal Year 2021	7 Fiscal Year 2022	8 Fiscal Year 2023	9 Fiscal Year 2024	10 Fiscal Year 2025	10 Year Total
				Community & Econ. Dev.															
	51	51-08-80-7063	Vehicle Replacement	2013 Ford Explorer	Inspection Vehicle	63													**$0**
NA	51	51-08-80-7086	Vehicle Replacement	Ford Crown Victoria	Inspection/Pool Vehicle	86													**$0**
				Police															
	51	51-05-80-7001	Police Squads	Veh- Police				53000											**$0**
	51	51-05-80-7085	Vehicle Replacement	2007 Ford Crown Victoria	veh- Police Deputy Chief- unm (# 85)	85	$ 26,200	see above						$ 27,000					**$27,000**
	51	51-05-80-7097	Vehicle Rehabiltiation	2009 Ford Expedition	veh- Police Com Svc- Marked (# 97)	97	$ 28,000	see above					$ 34,000					$ 35,000	**$69,000**
	51	51-05-80-7098	Vehicle Rehabiltiation	2011 Ford Expedition	veh- Police (# 98)	98				$ 32,000					$ 35,000				**$67,000**
	51	51-05-80-7099	Vehicle Rehabiltiation	2009 Ford Crown Victoria	veh- Police (# 99)	99	$ -	$ -	$ 32,000					$ 34,000					**$66,000**
	51	51-05-80-7100	Vehicle Replacement	2013 Ford PI SUV	veh- Police Chief- unmarked (# 100)	100						$ 28,000						$ 30,000	**$58,000**
	51	51-05-80-7101	Vehicle Replacement	2013 Ford PI Sedan	veh- Police (# 101)	101			$ 27,000				$ 28,500				$ 30,000		**$85,500**
	51	51-05-80-7102	Vehicle Replacement	2013 Ford PI Sedan	veh- Police (# 102)	102				$ 26,000				$ 27,000			$ 28,000		**$81,000**
	51	51-05-80-7103	Vehicle Rehabiltiation	2013 Ford PI Sedan	veh- Police (# 103)	103			$ 26,000				$ 27,000				$ 28,000		**$81,000**
	51	51-05-80-7104	Vehicle Rehabiltiation	2013 Chevrolet Impala	veh- Police Traffic- unmarked (# 104)	104						$ 24,000				$ 25,500			**$49,500**
	51	51-05-80-7105	Vehicle Rehabiltiation	2014 Ford PI Utility	veh- Police (# 105)	105					$ 28,000				$ 29,000				**$57,000**
	51	51-05-80-7106	Vehicle Rehabiltiation	2014 Ford PI Utility	veh- Police (# 106)	106					$ 28,000				$ 29,000				**$57,000**
	51	51-05-80-7107	Vehicle Rehabiltiation	2014 Ford PI Utiliy	veh- Police (# 107)	107					$ 28,000				$ 29,000				**$57,000**
	51	51-05-80-7108	Vehicle Rehabiltiation		veh- Police (# 108)	108							$ 28,800						**$28,800**
	51	51-05-80-7109	Vehicle Rehabiltiation		veh- Police (# 109)	109						$ 28,000				$ 29,000			**$57,000**
				Water/ Sewer Improvements															
	07	07-01-80-7236	Vehicle Replacement	2005 GMC Sierra K3500	Veh- 1 Ton Truck (#236)	236	$70,000	$78,000										$140,000	**$140,000**
	07	07-01-80-7237	Vehicle Replacement	2007 GMC Sierra C3500	Veh- 1 Ton Truck (#237)	237				$80,000									**$80,000**
	07	07-01-80-7241	Vehicle Replacement	2007 Chevy Silverado K3500	Veh- 1 Ton Truck (#241)	241			$70,000								$140,000		**$210,000**
	07	07-01-80-7242	Vehicle Replacement	2008 GMC Sierra K3500	Veh- 1 Ton Truck (#242)	242						$80,000							**$80,000**
	07	07-01-80-7251	Vehicle Replacement	2001 IHC 4700LP	Veh- 2 Ton Truck (#251)	251						$180,000							**$180,000**
	07	07-01-80-7301	Heavy Equipment Replacement	2000 John Deere	Utility Backhoe (# 301)	301				$150,000									**$150,000**
				Public Works- Streets															
	51	51-21-80-7089	Vehicle Replacement	2008 Chevy Tahoe	Inspection/Pool Vehicle	89													**$0**
	51	51-21-80-7093	Vehicle Replacement	2009 Ford Crown Victoria	Inspection/Pool Vehicle	93													**$0**
	51	51-21-80-7096	Vehicle Replacement	2008 Ford Crown Victoria	Inspection/Pool Vehicle	96													**$0**
	51	51-21-80-7230	Vehicle Replacement	2005 GMC Sierra K3500	One Ton Flatbed	230							$100,000						**$100,000**
	51	51-21-80-7231	Vehicle Replacement	2014 Ford F-350	One Ton Flatbed (231)	231										$110,000			**$110,000**
	51	51-21-80-7232	Vehicle Replacement	2009 Ford F350	One Ton Dump (#232)	232	$ 3,025					$111,000							**$111,000**
	51	51-21-80-7240	Vehicle Replacement	2007 GMC Sierra K3500	One Ton Pickup (240)	240				$80,000									**$80,000**
	51	51-21-80-7243	Vehicle Replacement	2002 Chevy Silverado K2500	3/4 Ton Pick up	243			$90,000										**$90,000**
	51	51-21-80-7244	Vehicle Replacement	2008 GMC Sierra K3500	One Ton Pickup (#244)	244					$81,000								**$81,000**
	51	51-21-80-7245	Vehicle Replacement	2014 Ford F550	One Ton Dump Truck	245											$121,000		**$121,000**
	51	51-21-80-7246	Vehicle Replacement	2012 Ford SD F550	One Ton Dump (246)	246									$120,000				**$120,000**
	51	51-21-80-7247	Vehicle Replacement	2013 Ford SD F350	One Ton Pick-up (247)	247										$90,000			**$90,000**
	51	51-21-80-7249	Vehicle Replacement	2006 GMC Sierra K3500	One Ton Dump Truck	249			$102,000										**$102,000**
	51	51-21-80-7250	Heavy Equipment Replacement	1998 GMC 7500	Street Sweeper (Elgin)	250													**$0**
	51	51-21-80-7252	Vehicle Replacement	2009 IHC 7400	Five Ton Dump Truck (252)	252								$250,000					**$250,000**
	51	51-21-80-7254	Vehicle Replacement	2005 GMC 8500	Five Ton (#254)*	254	$155,000	$242,050											**$0**
	51	51-21-80-7303	Heavy Equipment Replacement	1997 John Deere	Front End Loader	303					$200,000								**$200,000**
	51	51-21-80-7730	Vehicle Replacement	2001 Ford F550	One Ton Bucket Lift Truck	730							$150,000						**$150,000**
					Grand Total		**$282,225**	**$373,050**	**$347,000**	**$368,000**	**$365,000**	**$451,000**	**$368,300**	**$338,000**	**$242,000**	**$254,500**	**$347,000**	**$205,000**	**$3,285,800**

Miscellaneous Capital Fund

Replacement Schedule		Acct. #	Project Name	Brief Description		Year End Projection	Fiscal Year 2015	1 Fiscal Year 2016	2 Fiscal Year 2017	3 Fiscal Year 2018	4 Fiscal Year 2019	5 Fiscal Year 2020	6 Fiscal Year 2021	7 Fiscal Year 2022	8 Fiscal Year 2023	9 Fiscal Year 2024	10 Fiscal Year 2025	10 Year Total
	51	51-05-80-3xxx	Police	E-Citation Printers/ Software			$6,500	$22,000	$15,000									**$37,000**
	51	51-02-80-9000		Capital Assets- Misc		$0	$0	$0				$10,000						**$10,000**
	51	51-08-80-9001		Misc- Bldg Permit Software		$46,930	$42,400	$0	$10,000			$12,000						**$22,000**
	51	51-08-80-9003		Project Carryover TIF		$0	$0	$0										**$0**
	51	51-12-61-4003		Prof Serv - Single Audit		$0	$1,870	$1,940										**$1,940**
	51	51-12-61-4030		Prof Serv - Appraisal Services		$3,175	$25,000	$0										**$0**
	51	51-21-80-5015		Infra- North Village Green		$0	$5,000	$5,000										**$5,000**
	51	51-12-80-9007		CA Misc- Outlook Exch. Serv.		$0	$0	$0										**$0**
	51	51-12-80-9010		CA Misc- Financial Software		$63,625	$52,000	$0										**$0**
	51	51-21-80-9002		Misc- Project Retainage		$12,830	$12,830	$0										**$0**
				GRAND TOTAL		**$126,560**	**$145,600**	**$28,940**	**$25,000**	**$0**	**$0**	**$22,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$75,940**

Motor Fuel Tax Fund	03	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$0**
Water and Sewer Fund	07	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$0**
General Capital Fund	51	$126,560	$145,600	$28,940	$25,000	$0	$0	$22,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$75,940**
GRAND TOTAL		**$126,560**	**$145,600**	**$28,940**	**$25,000**	**$0**	**$0**	**$22,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$75,940**

General Capital Fund Revenues

ACCT	DESCRIPTION	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
FUND 51 - GENERAL CAPITAL FUND	REVENUES					
GRANTS						
51-00-85-4323	Rt 22 Corridor Grant	$ -	$ -	$ 234,000	$ -	$ 234,000
51-00-85-4324	Rt 22 VoL Entrance Grant	$ -	$ -	$ 188,000	$ -	$ 188,000
51-00-85-4350	FEMA Grant- VH Path Lights	$ -	$ 16,004	$ -		$ -
51-00-85-4351	FEMA Grant- Londonderry Ln	$ -	$ 2,162	$ -		$ -
51-00-85-4352	FEMA Grant- Flood 2013		$ 49,738			
51-00-85-4420	LSA Donation	$ -	$ 20,000	$ -	$ 16,520	$ 8,000
		$ -	$ 87,904	$ 422,000	$ 16,520	$ 430,000
OTHER INCOME						
51-00-90-4420	Tree Bank Revenue	$ -	$ 3,028	$ 50,000	$ 50,000	$ 50,000
51-00-90-4425	Sale of Land	$ -	$ -	$ 1,150,000	$ -	$ 1,150,000
51-00-95-4510	Interest Income	$ -	$ -	$ -	$ -	$ -
		$ -	$ 3,028	$ 1,200,000	$ 50,000	$ 1,200,000
TRANSFERS						
51-00-98-0100	Transfer In- General Fund	$ -	$4,465,415	$ 393,923	$ 1,315,113	$ 2,044,504
		$ -	$4,465,415	$ 393,923	$ 1,315,113	$ 2,044,504
TOTAL REVENUE		$ -	$4,556,347	$ 2,015,923	$ 1,381,633	$ 3,674,504
USE OF RESERVES		$ -	$ -	$ -	$ -	$ -
FUNDS AVAILABLE		$ -	$4,556,347	$ 2,015,923	$ 1,381,633	$ 3,674,504

General Capital Fund Expenditures

ACCT DESCRIPTION	Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
FACILITIES	$ 83,976	$ 27,869	$ 412,000	$ 119,340	$ 748,000
EQUIPMENT	$ 444,618	$ 95,090	$ 277,000	$ 131,615	$ 278,000
FURNITURE & FIXTURES	$ 28,493	$ -	$ -	$ -	$ 50,000
STORM SEWER & WATER	$ -	$ 344,415	$ 337,000	$ 101,100	$ 253,000
PARKS	$ 378,281	$ 375,712	$ 999,000	$ 317,050	$ 814,020
ROADWAYS	$ -	$ 583,018	$ 351,500	$ 459,000	$ 260,005
LAND	$ -	$ -	$ -	$ -	$ -
VEHICLES	$ 196,376	$ 207,472	$ 295,050	$ 179,225	$ 228,000
MISCELLANEOUS CAPITAL	$ 472,279	$ 165,576	$ 145,600	$ 126,560	$ 27,000
TOTAL EXPENSES	$ 1,604,023	$1,799,152	$ 2,817,150	$ 1,433,890	$ 2,658,025

2016 Annual Budget Program Activity Summary	
General Capital	**Facilities**

FACILITIES		**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
51-05-80-2102	Buildings- Police Remodel			$ 50,000	$ 53,000	$ -
51-12-80-2003	Shake Roof Replace	$ -	$ 5,552	$ -	$ -	$ -
51-12-80-2004	Flat Roof Replacement	$ -	$ 1,232	$ -	$ -	$ -
51-25-61-9040	Cont Srv- Painting Interior Garage VH					$ 10,000
51-25-61-9204	Contract Svc- PWF Gas Storage Tank Flood Protection			$ 25,000	$ 7,000	$ -
51-25-61-9206	Rivershire Nat Cntr Bldg Repairs		$ -	$ 25,000	$ 27,500	$ 10,000
51-25-80-2006	PWF- Exhaust Ventilation		$ 21,085	$ -	$ -	$ -
51-25-80-2103	Shake Roof Replace VH		$ -	$ 280,000	$ 3,500	$ 650,000
51-25-80-2104	Flat Roof Replace VH		$ -	$ -	$ -	$ -
51-25-80-2117	Front Reception Area VH		$ -	$ -	$ -	$ 40,000
51-25-80-2207	Exterior Airline Installation- PWF		$ -	$ -		$ 5,000
51-25-80-2208	Overhead Door Replacement- PWF		$ -	$ -		$ 20,000
51-25-80-4011	PWF Garage Ceiling Fans		$ -	$ 20,000	$ 14,040	$ -
51-25-80-4012	PWF Air Conditioner Replac		$ -	$ 12,000	$ 14,300	$ -
51-25-80-4016	Garage Door Opener Motors Replacement PD					$ 13,000
51-25-80-9000	Capital Assets- Misc	$ 83,976	$ -	$ -	$ -	$ -
		$ 83,976	$ 27,869	$ 412,000	$ 119,340	$ 748,000

2016 Annual Budget Program Activity Summary	
General Capital	**Equipment**

EQUIPMENT		**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
01-05-64-3000	Capital Projects- Misc	$ 349,468		$ -	$ -	$ -
51-05-80-3000	Capital Assets- Equipment	$ 12,571				$ -
51-05-80-3008	Equip- Veh Retrofits		$ 4,543	$ 7,000	$ 6,800	$ 6,000
51-05-80-3009	Equip- In Car Video		$ 34,740	$ 72,500	$ 59,970	$ -
51-05-80-3010	Equip- Radar Units		$ 6,945	$ 7,500	$ 6,845	$ -
51-05-80-3011	Equip- AED		$ 6,049	$ -	$ -	$ -
51-12-80-3005	Equip: Servers/Computers	$ -	$ 32,852	$ -	$ -	$ -
51-21-80-3001	Capital Assets- Equipment	$ 82,579	$ 683	$ -	$ -	$ -
51-21-80-3007	Equip- Sandbagger Refurb		$ 9,278	$ -	$ -	$ -
51-21-80-3265	Trailer (#265 - Conkhrite 4000) - Replacement			$ -	$ -	$ 10,000
51-21-80-3266	Emergency Response Trailer			$ 25,000	$ 24,000	$ -
51-21-80-3404	Leaf Machine (25 Yard) Replacement (# 404)			$ 100,000	$ -	$ -
51-21-80-3502	Sewer Flusher (#502)			$ -	$ -	$ 180,000
51-21-80-3703	Riding Mower (Toro GM7200) - Replacement (#703)			$ 20,000	$ 20,000	$ -
51-21-80-3706	Utility Cart (Workman MDX) - Replacement (#706)			$ -	$ -	$ 17,000
51-21-80-3707	Riding Mower (Toro 3505D) - Replacement (#707)			$ 30,000	$ -	$ -
51-21-80-3710	Spreader (Lely L1250) #710			$ -	$ -	$ 15,000
51-21-80-3711	Slit Seeder (Befco) Replacement (#711)			$ 15,000	$ 14,000	$ -
51-21-80-3790	Hydraulic Truck Lift	$ -	$ -	$ -	$ -	$ 45,000
51-25-80-3014	Equip- Work Out	$ -	$ -	$ -	$ -	$ 5,000
		$ 444,618	$ 95,090	$ 277,000	$ 131,615	$ 278,000

2016 Annual Budget Program Activity Summary	
General Capital	**Furniture and Fixtures**

FURNITURE & FIXTURES		**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
51-08-80-7000	Capital Assets- Vehicles	$ 28,493	$ -	$ -	$ -	$ -
51-25-80-4024	Office Light Fixture Replacement	$ -	$ -	$ -	$ -	$ 50,000
		$ 28,493	$ -	$ -	$ -	$ 50,000

2016 Annual Budget
Program Activity Summary

General Capital | Storm Sewer and Water

STORM SEWER & WATER		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
51-21-80-5016	Infra- Storm Sewer Repair		$ 15,033			$ -
51-21-80-5021	Infra- Lincolnshire Creek		$ 248,610	$ 55,000	$ 19,600	$ -
51-21-80-6002	N. Branch Chicago River Erosion		$ 25,877			$ -
51-21-84-5101	Robinhood 24" storm line within Route 22		$ 36,825	$ 150,000	$ -	$ -
51-21-84-5103	Robinhood Phase 1, 2, and 3 for 24" line			$ 35,000		$ -
51-21-84-5105	DPR Bank Stabalization Project - Phase I, Permitting, Grants, Surveying			$ 35,000	$ 30,000	$ -
51-21-84-5110	Infra- Storm Sewer Lining		$ 18,070	$ 20,000	$ 22,500	$ 20,000
51-21-84-5111	77 Cumberland to 90 Lincolnshire (New Repair)		$ -	$ -	$ -	$ 63,000
51-21-84-5112	DPR Bank Stabalization Project - Phase II, Surveying, Easements		$ -	$ -	$ -	$ 25,000
51-21-84-5113	DPR Bank Stabalization Project - Phase I, Construction		$ -	$ -	$ -	$ 100,000
51-21-84-5114	Lincolnshire Creek - Coventry / South - Phase I & II		$ -	$ -	$ -	$ 35,000
51-21-84-5301	PWF Swail/Ditch Restoration		$ -	$ 12,000	$ -	$ -
51-21-84-5305	Indian Creek Main Charlestown from Olsen		$ -	$ 20,000	$ 19,000	$ -
51-21-84-6501	Detention Basin Engineering Study	$ -	$ -	$ 10,000	$ 10,000	$ 10,000
		$ -	$ 344,415	$ 337,000	$ 101,100	$ 253,000

2016 Annual Budget
Program Activity Summary

General Capital | Parks

PARKS		Actual 2013	Actual 2014	Budget 2015	Est. 2015	Budget 2016
51-22-61-9088	Tree Bank - Forestry		$ 40,007	$ 50,000	$ 50,000	$ 50,000
51-22-80-1001	North Park- Ice Skating Rink		$ 7,584	$ -	$ -	$ -
51-22-80-1002	Balzer Park- Site Amenities		$ 135,549	$ -	$ -	$ -
51-22-80-1003	Whytegate Park- Bollard Light Replac		$ 23,669	$ -	$ -	$ -
51-22-80-2001	VH- Lighting Repairs		$ 12,450	$ -	$ -	$ -
51-22-80-3000	Capital Assets- Equipment	$ 80,141		$ -	$ -	$ -
51-22-80-3002	Parks/VH/PWF- AEDs		$ 5,660	$ -	$ -	$ -
51-22-80-5010	Infr- Bike Path Repairs- Various Locations		$ 81,561	$ -	$ -	$ -
51-22-80-5013	Infr- North Park- Athletic Field Light Repairs		$ 14,945	$ -	$ -	$ -
51-22-80-5014	Infr- North Park- Baseball Diamond		$ 18,135	$ -	$ -	$ -
51-22-80-5022	Infr- Granite Pathway VH		$ 7,676	$ -	$ -	$ -
51-22-80-5023	Infr- Corridor Enhanc Prog- Rt 22 Medians		$ 18,489	$ 288,000	$ 30,000	$ 250,000
51-22-80-6005	Land Impr- Detention Pond		$ 4,373	$ -	$ -	$ -
51-22-80-9000	Capital Assets- Misc	$ 298,140		$ -	$ -	$ -
51-22-86-1401	Baseball Netting Foulballs			$ 80,000	$ 78,550	$ -
51-22-86-1701	Spring Lake Park - Water Toy Replacement			$ 15,000	$ 15,000	$ -
51-22-86-1702	Spring Lake Basketball Court Resurface					$ 8,000
51-22-86-1801	Whytegate Tennis Fence / Court Repairs			$ 25,000	$ 32,000	$ -
51-22-86-1802	Whytegate Basketball Court Resurface					$ 7,000
51-22-86-1901	Pocket Park (Const & Eng)		$ 1,933	$ 206,000	$ 27,500	$ -
51-22-86-4102	Balzer Tennis Court Fence Replacement					$ 50,000
51-22-86-4401	North Park Electrical Upgrades			$ 10,000	$ 10,000	$ 10,000
51-22-86-4701	Spring Lake Park Tennis Court - Fence Fabric					$ 10,000
51-22-86-5022	Jamestown Lane Pedestrian Signal					$ 70,000
51-22-86-5024	Infr- Corridor Entrance Signs/Planting Beds		$ 3,681	$ 236,000	$ -	$ 309,020
51-22-86-5025	Bike Path Extension - Port Clinton (Stevenson to Rte. 45)			$ 30,000	$ 27,500	$ -
51-22-86-6301	Memorial Park Drainage Improvement			$ 12,000	$ 12,000	$ -
51-22-86-6401	North Park - Drainage Improvements (72" Culvert)			$ 15,000	$ 15,000	$ -
51-22-86-6404	North Park Drainage Culvert Replace (Construction)					$ 50,000
51-25-86-2700	Spring Lake Pavilion Door Replac	$ -	$ -	$ 12,000	$ 9,000	$ -
51-22-86-6701	Spring Lake Lannon Stone Repair	$ -	$ -	$ 20,000	$ 10,500	$ -
		$ 378,281	$ 375,712	$ 999,000	$ 317,050	$ 814,020

2016 Annual Budget Program Activity Summary	
General Capital	**Roadways**

ROADWAYS		**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
51-21-80-5012	Infra- Pedestrian Signal		$ 3,100			$ -
51-21-80-5014	Infra- Pvmt Repair- S. Vill. Green		$ 130,701			$ -
51-21-88-4005	Street Name Sign / Post Replacement	$ -	$ -	$ 7,500	$ 7,500	$ 7,500
51-21-88-5009	Infra- Road Resurfacing		$ 311,095	$ 316,500	$ 413,000	$ 217,505
51-21-88-5015	Infra- Londonderry Ln	$ -	$ 138,122	$ 27,500	$ 38,500	$ -
51-21-88-5021	Phase 1 & 2 Eng - Pembroke Project		$ -	$ -	$ -	$ 35,000
		$ -	$ 583,018	$ 351,500	$ 459,000	$ 260,005

2016 Annual Budget Program Activity Summary	
General Capital	**Land & Improvements**

LAND & IMPROVEMENTS	**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -

2016 Annual Budget Program Activity Summary	
General Capital	**Vehicles**

VEHICLES		**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
51-05-80-7001	veh- Police	$ 80,142	$ 52,048	$ 53,000	$ 26,200	$ 36,000
51-21-80-7000	veh- Streets	$ 116,234	$ 155,424	$ -	$ -	$ -
51-21-80-7232	veh- tank system rehab (#232)		$ -	$ -	$ 3,025	$ -
51-21-80-7243	veh- 3/4 Ton Pickup Replace (#243)			$ -	$ -	$ 90,000
51-21-80-7249	veh- 1 Ton Dump Truck Replace (#249)			$ -	$ -	$ 102,000
51-21-80-7254	veh- Five Ton Replacement (#254)		$ -	$ 242,050	$ 150,000	$ -
		$ 196,376	$ 207,472	$ 295,050	$ 179,225	$ 228,000

2016 Annual Budget Program Activity Summary	
General Capital	**Miscellaneous Capital**

MISCELLANEOUS CAPITAL		**Actual 2013**	**Actual 2014**	**Budget 2015**	**Est. 2015**	**Budget 2016**
51-02-80-9000	Capital Assets- Misc	$ -	$ 670	$ -	$ -	$ -
51-05-80-9008	E-Citation Printers/ Software	$ -	$ -	$ 6,500	$ -	$ 20,000
51-08-80-9001	Misc- Bldg Permit Software	$ -	$ -	$ 42,400	$ 46,930	$ -
51-08-80-9003	Project Carryover TIF	$ -	$ 81,637	$ -	$ -	$ -
51-12-61-4003	Prof Serv - Single Audit	$ -	$ -	$ 1,870	$ -	$ 2,000
51-12-61-4030	Prof Serv - Appraisal Services	$ -	$ -	$ 25,000	$ 3,175	$ -
51-12-80-7007	Veh: Wheel Balancer	$ -	$ 5,286	$ -	$ -	$ -
51-12-80-9006	CA Misc- Desktop Update	$ -	$ 8,060	$ -	$ -	$ -
51-21-80-5015	Infra- North Village Green		$ 10,000	$ 5,000	$ -	$ 5,000
51-12-80-9007	CA Misc- Outlook Exch. Serv.	$ -	$ 5,252	$ -	$ -	$ -
51-12-80-9010	CA Misc- Financial Software	$ -		$ 52,000	$ 63,625	$ -
51-21-80-9000	Capital Assets- Misc	$ 472,279		$ -	$ -	$ -
51-21-80-9002	Misc- Project Retainage	$ -	$ 54,671	$ 12,830	$ 12,830	$ -
		$ 472,279	$ 165,576	$ 145,600	$ 126,560	$ 27,000

2016 Annual Budget Program Activity Summary
Professional Service Agreements

Function

Attached is a list of Professional Service Agreements for each operation department anticipated for the 2016 fiscal year. Each year, every department reviews the various agreements in their respective operating area and updates or bids out the respective service as needed. All professional serice agreements are included on the following pages. The full list of professional service agreements is presented to the Village Board for approval on the same night as the formal approval of the proposed budget for the coming year.

Dept/Service	Service Provider	Expense #	Cost-2015	Cost-2016
Administration				
Meeting Videotaping/AV Services	Mike Meranda	01-12-61-4000	$ 6,180.00	$ 6,365.40
Finance				
Annual Audit	Sikich	**-**-61-4003	$ 30,125.00	$ 31,028.75
Police				
Mobile Data Service	Verizon	01-05-61-1005	$ 7,000.00	$ 7,000.00
CAD/Records Management Support	New World Software	01-05-61-3005	$ 15,500.00	$ 17,200.00
Fingerprint System Maintenance	Identix	01-05-61-3010	$ 3,325.00	$ 3,325.00
Evidence/Property BEAST Software Support	Porter Lee Corporation	01-05-61-3018	$ 1,200.00	$ 1,200.00
Radios/Equipment Support	Chicago Communications	01-05-61-3020	$ 8,000.00	$ 8,000.00
UHF Radio System	Central Lake County Radio Network	01-05-61-3021	$ 22,000.00	$ 21,250.00
Tornado Warning Siren Maintenance	Braniff Communications, Inc.	01-05-61-3030	$ 2,800.00	$ 2,950.00
Prof Serv- Actuary	Foster & Foster	01-05-61-4001	$ 1,250.00	$ 2,500.00
Animal Impoundment	Orphans of the Storm	01-05-61-4002	$ 1,500.00	$ 1,500.00
Crime Lab	NE IL Regional Crime Lab	01-05-61-4006	$ 12,700.00	$ 12,700.00
Drug/Gang Enforcement	Metropolitan Enforcement Group	01-05-61-4012	$ 15,000.00	$ 14,400.00
Prosecution Services	Smith LaLuzerne	01-05-61-4013	$ 63,000.00	$ 64,890.00
T-1 Line Lease Agreement	Village of Vernon Hills	01-05-61-4025	$ 3,500.00	$ 3,500.00
Dispatch Center Equipment Maintenance	Village of Vernon Hills	17-01-61-3023	$ 6,000.00	$ 6,100.00
Dispatch Services	Village of Vernon Hills	17-01-61-4029	$ 282,600.00	$ 297,570.00
Squad-Car Video Service	Watchguard		$ 24,850.00	
Community & Economic Development				
Branding	MediaWorks		$ 45,000.00	
Building Inspections & Plan Review	B&F Technical Code Service	na	varies-nc	varies-nc
Elevator Inspection	Elevator Insepction Service	na	varies-nc	varies-nc
Fire Protection Plan Review	L-R Fire Protection District	na	varies-nc	varies-nc
Structural Plan Review	Wiss, Janney, Elstner Associates	na	varies-nc	varies-nc
Insurance/Common Expenses				
General Legal Services	Ancel Glink	**-**-61-4013	$ 102,907.00	$ 105,994.21
Property / Liability Insurance	Mesirow/Glatfelter Public	**-**-61-8800	$ 117,432.00	$ 120,954.96
Property / Liability Insurance - Public Officials Bonds	Mesirow	**-**-61-8800	$ 1,545.00	$ 1,591.35
Mesirow Service Fee	Mesirow	**-**-61-8800	$ 15,000.00	$ 15,450.00
Crime Coverage	Mesirow/Hanover	**-**-61-8800	$ 1,477.00	$ 1,477.00
Commercial Coverage	Mesirow/Hanover	**-**-61-8800	$ 18,299.00	$ 18,847.97
Terrorism Coverage	Mesirow/Hanover	**-**-61-8800	$ 490.00	$ 504.70
Commerical Package	Mesirow/Amer Alternative	**-**-61-8800	$ 69,098.00	$ 71,170.94
Excess Liability	Mesirow/Amer Alternative	**-**-61-8800	$ 8,725.00	$ 8,986.75
Worker's Compensation Insurance	IPRF	**-**-61-8801	$ 168,000.00	$ 173,040.00
High Excess Liability Pool	HELP	**-**-61-8802	$ 23,100.00	$ 23,793.00
HELP - Beach Endorsement	HELP	**-**-61-8803	$ 8,110.00	$ 8,353.30
Cellular Phones	Verizon	**-**-61-1002	$ 10,800.00	$ 10,800.00
Copier (color) Maintenance- Admin Coco	Xerox- lease	**-**-61-7001	$ 2,150.00	$ 2,150.00
Copier Maintenance- (high volume): Mimi	Xerox- lease	**-**-61-7001	$ 4,060.00	$ 4,060.00
Copier Maintenance- Front Desk: Nemo	Xerox	**-**-61-7000	$ 720.00	$ 725.00
Copier Maintenance- Police (WC5335)	Xerox	**-**-61-7000	$ 1,020.00	$ 1,020.00
Appraisal Services	American Appraisal	51-12-61-4030	$ 3,175.00	
IT Consulting Services	InterDev LLC	**-**-61-9029	$ 63,034.00	$ 63,034.00
Building Software & Maintenance	Franklin Info systems	**-**-61-5507		
Emergency Notification System	Blackboard Connect	**-**-61-9114	$ 6,303.60	$ 6,492.71
Finance Software - License Renewal	Harris Computer	**-**-61-5507	$ 7,725.00	
FLEX Benefits Program Administration	PBA Inc- Professional Benefit Admini	06-00-61-4004	$ 2,900.00	$ 2,987.00
Newsletter Printing	CL Graphics	**-**-61-2006	$ 12,514.50	$ 12,889.94
Pay Phones-VHall and SLP	IBS	**-**-61-1004	$ 1,112.40	$ 1,145.77
Payroll Processing	Paylocity	01-12-61-9130	$ 8,099.92	$ 8,342.92
Postage Meter Maintenance	Pitney Bowes	01-12-61-3501	$ 1,500.00	$ 1,545.00
Internet fpr Village Hall and PWF	Comcast	**-**-61-5503	$ 3,200.00	$ 3,200.00
T-1 Line: Village Hall to PWF	Comcast (Cimco)	**-**-61-5503	$ 4,017.00	$ 4,137.51
Telecommunications Services	Call One	**-**-61-1000	$ 15,000.00	$ 15,000.00
VHall/PWF Telephone Maintenance	Advanced Telecommunications	**-**-61-1010	$ 6,600.00	$ 6,600.00
Website Maintenance	Basecamp Web Solutions	**-**-61-9118	$ 2,000.00	$ 2,000.00
BS&A Software Support	BS&A	**-**-61-5507	$ -	$ 13,290.00
Public Works				

Dept/Service	Service Provider	Expense #	Cost-2015	Cost-2016
Aquatic Plant Management	Clarke Aquatic Services	01-25-61-9051	$ 6,810.36	$ 7,014.67
Backflow Prevention Device Maint.	Bishop Plumbing	mulit-accts	$ 1,663.45	$ 1,713.35
Car Wash Services	Peacock Mobil	12-01-61-9005	$ 3,300.12	$ 3,399.12
Civil Engineering Services	Gewalt Hamilton Associates	01-20-61-4018	$ 5,150.00	$ 5,304.50
Construction Materials Testing	Soil & Material Consultants	01-20-61-40xx	$ 4,120.00	$ 4,243.60
Custodial Service - VH, PW, Spring Lk Park	Alpha Building Maintenance	mulit-accts	$ 32,511.95	$ 25,014.00
Des Plaines River Gauge	Lake County SMC	01-20-61-9000	$ 3,425.00	$ 3,425.00
Elevator Maintenance - Village Hall	Shindler Elevator Corp.	01-25-61-9023	$ 2,557.49	$ 2,634.21
Emerald Ash Borer Treatment	TruGreen	01-22-61-9081	$ 4,120.00	$ 7,000.00
Fire Alarm Testing	SimplexGrinnell	01-25-61-9019	$ 3,543.20	$ 3,649.50
Fire Extinguisher Maintenance	Cintas	01-25-61-9019	$ 515.00	$ 530.45
Fire Protection Transmitters	Inner Security Systems	01-25-61-9019	$ 3,955.20	$ 4,073.86
Fire Sprinkler System Maintenance	Valley Fire Protection Systems	01-25-61-9019	$ 1,854.00	$ 1,909.62
Fireworks Display	Johnny Rockets	01-22-61-9215	$ 20,600.00	$ 21,218.00
Floor Mat Cleaning-Vhall & PWF	Dustcatcher and A-Logo Mat	01-25-61-9047	$ 1,404.92	$ 1,447.07
Generator Maintenance - Village Hall & Utilities	Patten Industries	02-02-61-9101	$ 12,360.00	$ 12,730.80
Geographic Information Services	Municipal GIS Partners	XX-XX-61-9022	$ 79,782.00	$ 61,540.00
GIS Software	ESRI	XX-XX-61-9022	$ 2,750.00	$ 2,750.00
Hazardous Tree Removal	The Davey Tree Expert	01-22-61-9089	$ 100,000.00	$ 103,000.00
HVAC Maintenance - Village Hall & Public Works Facility	Dynamic Heating and Piping Co.	01-25-61-9023	$ 8,838.43	$17,786.00
Invasive Plant Management	Turning Leaf	01-22-61-9080	$ 51,500.00	$ 53,045.00
Irrigation Systems Maintenance	Mullermist	01-22-61-9041	$ 6,442.65	$ 6,635.93
Landscape Maintenance	Green Acres Landscapes	mulit-accts	$ 143,503.72	$ 135,468.00
Large Water Meter Testing	HBK	02-02-61-9030	$ 3,193.00	$ 3,288.79
Lift Station Preventative Maintenance (Londonderry)	Xylem TotalCare	02-02-61-9103	$ 1,194.80	$ 1,230.64
Leaf Disposal	Ramirez	01-21-61-9006	$ 53,560.00	$ 55,166.80
Meter Read Center and Trimble Maintenance	Midwest Meters	02-02-61-9110	$ 2,358.70	$ 2,429.46
Mosquito Management	Clarke Environmental	01-21-61-9036	$ 69,529.12	$ 71,614.99
North Park Lighting Controls	MUSCO Lighting	01-22-61-9073	$ 2,060.00	$ 2,121.80
Overhead Door Maintenance	Door Systems, Inc.	01-25-61-9047	$ 2,333.98	$ 2,404.00
Parks Mowing Services	Twin Oaks Landscaping	01-22-61-9002	$ 21,448.00	$ 21,448.00
Pavement Inventory	IMS	01-21-61-9045	$ 772.50	$ 795.68
Payment Processing Services (Lockbox)	Payment Services Network (PSN)	02-01-61-9001	$ 5,492.00	$ 14,900.00
Pest Control Services	Smithereen Pest Management	01-22-61-9082	$ 3,432.99	$ 3,535.98
Printing Services (Utility Bill Print)	American Printing	02-01-61-2200	$ 6,500.00	$ 18,000.00
PW HVAC Maintenance	Trane	01-25-61-9023	$ 2,163.00	$ 2,227.89
Remote Payment Presentment Services	Mastercard	02-01-61-9001		
SCADA System Maintenance (Software & Service)	Baxter Woodman	02-02-61-9106	$ 7,000.00	$ 7,210.00
Street Sweeping	Hoving Clean Sweep	01-21-61-9064	$ 26,000.00	$ 26,780.00
Tree Pruning	Winkler Tree & Landscaping	01-22-61-9056	$ 30,900.00	$ 31,827.00
Tree Acquisition and Planting	Acres Group	01-22-61-9088	$ 50,000.00	$ 51,500.00
Turf Fertilizer/Weed Management	TruGreen	01-22-61-9017	$ 5,222.10	$ 5,378.76
Uniform Rental and Cleaning	Aramark	mulit-accts	$ 4,819.37	$ 3,738.28
Valve Maintenance (Reservoirs)	RMS Utility Services	02-02-61-9108	$ 3,708.00	$ 3,819.24
Valve Turning Program	ME Simpson	02-02-61-9117	$ 11,494.80	$ 11,839.64
Vehicle Maintenance Software	Motor All Data	12-01-63-4000	$ 2,575.00	$ 2,652.25
Vehicle Maintenance Software	Snap-On	12-01-63-4000	$ 3,290.85	$ 3,389.58
Wastehauler Services	Waste Management	Franchise Services		
SSA Sedgebrook				
Paying Agent Fees	US Bank	20-01-61-4000	$ 463.50	$ 477.41

Glossary - Financial Terms

ACCOUNT: A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.

ACCOUNTING SYSTEM: The total structure of records and procedures which record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups or organizational components. The Village of Lincolnshire uses a modified accrual method for governmental and agency funds, and a full accrual system for proprietary and pension trust funds.

ACCRUAL BASIS OF ACCOUNTING: The accrual basis of accounting is used by the proprietary and pension trust funds. The accounting measurement focus is on the determination of net income, financial position and cash flows. Revenues are recognized when earned and expenses when incurred.

ACTIVIY: The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the Village is responsible.

AGENCY FUNDS: Trust and Agency funds are used to account for assets held by the Village of Lincolnshire as trustee or agent for individuals, private organizations, or other governmental units. Agency funds function primarily as clearing mechanisms for cash resources which are collected by the Village, held a brief period, and then disbursed to authorized recipients. As such, they are not budgeted.

APPROPRIATION: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount and to the time it may be expended.

APPROPRIATION ORDINANCE: The official enactment by the Village Board to legally authorize Village Staff to obligate and expend resources.

ASSESSED VALUATION: A valuation set upon real estate or other property by the Township Assessor as a basis for levying taxes.

AUDIT: An examination by an independent accounting firm to determine if the Village's financial statements are in accordance with GAAP. The examination also includes a detailed review of the Village's financial and internal control systems.

BOND : A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

BONDED DEBT: That portion of indebtedness represented by outstanding bonds.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET DOCUMENT: The instrument used by the budget-making staff to present a comprehensive financial plan of operations to the Village Board.

BUDGET MESSAGE: A general discussion of the proposed budget as presented in writing by the budget-making staff to the legislative body.

BUDGET SYSTEM: The system used by an entity to express its revenue and expense projections for the coming year or years. Lincolnshire uses a line-item budget system.

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL BUDGET: A plan of proposed capital outlays and the means of financing them for the current fiscal period.

CAPITAL ITEM: An asset item with a value of $5,000 or more, and a useful life of more than one year.

CAPITAL OUTLAY: Expenditures which result in the acquisition of or addition to fixed assets.

CASH AND EQUIVALENTS: The combination of a fund's cash account balance(s) and the investments of that fund.

CHART OF ACCOUNTS: The classification system used by a Village to organize the accounting for various funds.

DEBT SERVICE FUND: A fund established to finance and account for the accumulation of resources for and the payment of general long-term debt principal and interest.

DEBT SERVICE REQUIREMENTS: The amount of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

DEPARTMENT: A major administrative organizational unit of the Village which indicates overall management responsibility of one or more activities.

DEPRECIATION: That portion of the cost of a capital asset charged as an expense during a particular period.This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DISBURSEMENTS: Payments for goods and services in cash or by check.

ENTERPRISE FUND: A fund established to finance and account for operations financed and administered in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples of enterprise funds are those for utilities, swimming pools, airports and solid waste services.

ESTIMATED BUDGET: Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.

EXPENDITURES: If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept in the cash basis, the term covers only actual disbursements for these purposes.

EXPENDITURES BY CLASSIFICATION: A basis for distinguishing types of expenditures; the major character classifications used by the Village are: Personal Services, Contractual Services, Commodities, Other Charges and Capital Outlay.

EXPENSES: Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which are presumed to benefit the current fiscal period.

FISCAL PERIOD: Any period (usually a year) at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books.

FISCAL YEAR: A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Village of Lincolnshire fiscal year starts on January 1.

FIXED ASSETS: Assets of a long-term character intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND ACCOUNTS: All accounts necessary to set forth the financial operations and financial conditions of a fund.

FUND BALANCE: The excess of a fund's assets over its liabilities and reserves. The Village of Lincolnshire's policy is to promote sound financial planning and protect against unanticipated revenue loss or unanticipated expenses, and to plan for contingent liability. The goal has been to establish and maintain a working cash minimum balance equal to at least one year's operating expenses and debt service in the General Fund and at least 6 months operating expenses and debt service in the Water and Sewer Fund.

GAAP (General Accepted Accounting Principles): Uniform minimum standard of guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of the entity. They encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

GENERAL CAPITAL PROJECTS FUND: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

GENERAL FUND: The fund available for any legal authorized purposes and which, is therefore, used to account for all revenues and all activities except those required to be accounted for in another fund. NOTE: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION: Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

GOAL: A short term or long term, attainable target for an organization-its vision of the future.

GRANT: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.

IMPACT FEES: One-time charges applied to new developments to offset additional public service costs due to the time lag for the collection of taxes.

INCOME: This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess or the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

INFRASTRUCTURE: Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items having value only to the Village.

INTERFUND TRANSFERS: Amounts transferred from one fund to another fund.

INTERNAL SERVICE FUND: A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

LEVY: To impose taxes, special assessments or service charges for support of Village activities.

LINE ITEM BUDGET: A budget format that organizes a budget by categories of expenses for each department, division or agency within the local government. It is designed to prevent overspending, and provides strong central control over departmental expenditures. It also aids the reader in comparing one budget with a prior one.

MODIFIED ACCRUAL ACCOUNTING METHOD: This is the accounting method followed by the governmental and the agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest or long-term debt, are recorded when the related fund liability is incurred, if measurable.

OBJECTIVE: A specific, measurable and observable result of an organization's activity which advances the organization toward its goal.

OPERATING BUDGET: The portion of the budget that pertains to daily operations that provides basic government services.

OPERATING COSTS: In the General Fund this means expenditures such as salaries, utilities, and supplies. In the Proprietary Fund this refers to expenses directly related to the fund's activities.

ORDINANCE: A formal legislative enactment by the governing board of a municipality.

POLICY: A course of action or guiding principle designed to set parameters for decision and action.

PROPOSED BUDGET: The recommended budget submitted by the Village Manager to the Mayor and Village Board annually for consideration.

PROPRIETARY FUNDS: Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

RESERVE: An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

REVENUES: Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Income is derived from various sources.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

WATER AND SEWER FUND: A fund established to account for operations of the water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery.

WORKING CAPITAL: A measure of a municipality's short-term financial health. It is calculated by subtracting the amount of current liabilities from the amount of current assets. A positive working capital indicates that the municipality is able to pay off its short-term liabilities. A negative working capital means that it is currently unable to meet its short-term liabilities with its current assets (cash and accounts receivable).

Glossary - Nonfinancial Terms

ACTUARIAL ANALYSIS: An annual report provided by an actuary that determines the amount of funding needed for the Police Pension Fund.

COMMON EXPENDITURES: General Village expenses such as telephone, printing, duplicating and office supplies that are charged to a separate account as opposed to being divided by Department or Division.

EMERGENCY WARNING SIREN SYSTEM: A set of audible warning devices attached to poles and strategically located throughout the community to warn of natural disasters such as tornadoes.

EQUIVALENT DWELLING UNIT (EDU): Units of measure to determine water and sewer connection fees that standardizes all land types (housing, retail, office, etc.) to the level of demand created by one (1) single family housing unit.

FLEET: The vehicles and equipment owned and operated by the Village.

FULL TIME EQUIVALENT (FTE): The total number of all Village employees converted to a total as if all employees were full time.

GEOGRAPHICAL INFORMATIONAL SYSTEM (GIS): A system for capturing, storing, analyzing and managing data and associated attributes. The Village uses the system for resource and asset management and the production of high quality maps for planning.

HIGH EXCESS LIABILITY POOL (HELP): A municipal consortium established to handle high access liability insurance coverage offering more reasonable premium costs than conventional insurance.

JOINT UTILITY LOCATING INFORMATION FOR EXCAVATORS (JULIE): An agency that coordinates the marking of underground utilities prior to excavations of any type, such as utility maintenance and tree planting.

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

NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS): The standardized approach system to incident management and response developed by the Department of Homeland Security in 2004.

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES): A national permit program established under the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into the waters of the USA.

NORTHERN ILLINOIS POLICE ALARM SYSTEM (NIPAS): A joint venture of ninety-nine (99) suburban municipal police departments in the Chicago metropolitan area to ensure effective mutual aid in times of natural disasters.

SPECIAL RECREATION ASSOCIATION OF CENTRAL LAKE COUNTY (SRACLC): The local agency providing community based recreation services to individuals with disabilities and their families.

STORMWATER MANAGEMENT COMMISSION (SMC): The Lake County, Illinois agency charged regulation of all storm water matters in the county.

SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA): The computerized central system that monitors and controls the water distribution and sewer collection systems.

TAX INCREMENTAL FINANCE DISTRICT (TIF): An economic development tool where property taxes generated in a specified area are used to help pay for infrastructure improvements as the incentive for development to occur.

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

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

Chart of Accounts - Fund Structure

Village of Lincolnshire Budgetary Funds

Governmental Funds

General Fund

- Administration
- Finance
- Police
- Comm & Econ Development
- Insurance & Common
- Public Works
  - Administration
  - Streets
  - Parks & Open Space
  - Buildings

Special Revenue Funds

- Motor Fuel Tax Fund
- Retirement Fund
- Fraud, Alcohol, Drug Enforcement
- E-911 Operations
- Park Development

Debt Service Fund

- General: Capital Debt
- Special Service Area (SSA) Sedgebrook

Capital Projects Fund

- General Capital
- Special Service Area (SSA) Traffic Signal

Proprietary Funds

Enterprise Fund

- Water & Sewer Administration
- Water & Sewer Operations
- Water & 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
70-4030	Utility Tax
70-4032	Telecommunications Tax
70-4040	Room & Admission Tax
70-4050	Real Estate Transfer Tax
70-4060	Road & Bridge Tax
70-4070	Property Taxes
70-4076	E911 Surcharge
70-4077	E911 Wireless Surcharge
70-4091	State Use Tax

75-xxxx	LICENSES & FEES
75-4120	Liquor Licenses
75-4125	Beach Tags
75-4126	Park User Fees
75-4130	Amusement Devices
75-4135	Application Fees
75-4140	Engineering Fees
75-4145	Planner Fees
75-4150	Plan Review Fees
75-4155	Annexation Fees
75-4160	Building Permit Fees
75-4165	Acreage Impact Fees
75-4166	Forester Fees
75-4170	Misc Licenses & Fees
75-4180	W/S User Fees
75-4186	Connection Fees
75-4190	Cable Tv Franchise
75-4191	Waste Hauler Fees

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

85-43xx	ALLOTMENTS- GRANTS

90-xxxx	MISCELLANEOUS REVENUE
90-4410	Sale Of Surplus Property
90-4420	Tree Revenue
90-4425	Employee Contributions
90-4430	Other Income

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

98-xxxx	TRANSFER IN

Chart of Accounts - Line Item Expenditures

60-xxxx	PERSONNEL
60-1xxx	Regular Salaries
60-15xx	Part Time Wages
60-2xxx	Overtime Salaries
61-xxxx	CONTRACTUAL SERVICES
61-1xxx	Telephone
61-2xxx	Printing
61-30xx	Equipment Maintenance
61-35xx	Equipment Lease
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
61-89xx	Deductibles
61-90xx	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

8x-xxxx	CAPITAL ASSETS
80-1xxx	Amenities
80-2xxx	Buildings
80-21xx	Village Hall
80-22xx	Public Works Facility
80-3xxx	Equipment
80-4xxx	Furniture & Fixtures
	Electrical upgrades
	Signs
80-5xxx	Infrastructure
80-6xxx	Land & Improvements
	Parking Lots
	Fencing
80-7xxx	Vehicles
80-9xxx	Misc Capital Assets
80-90xx	Software
81-xxxx	Water Capital Assets
81-1xxx	Amenities
81-2xxx	Buildings
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
82-1xxx	Amenities
82-2xxx	Buildings
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
84-1xxx	Amenities
84-3xxx	Equipment

63-6xxx	Uniforms
63-70xx	Boards & Commissions
63-81xx	Fraud, Alcohol, Drug Enforce.
63-86xx	Minor Equipment
63-87xx	Gas, Oil and Antifreeze
63-88xx	Vehicle Maintenance Parts
63-89xx	Tires
63-90xx	Business Expense
63-95xx	Other Expenses
63-96xx	Depreciation Expense
64-71xx	LOAN PAYMENTS
70-xxxx	PENSION BENEFITS
70-91xx	IMRF Contributions
70-92xx	Social Security Contributions
70-95xx	Police Pension Benefits

84-5xxx	Infrastructure
84-51xx	Storm Sewer
84-53xx	Storm Water
84-6xxx	Land & Improvements
84-65xx	Detention Basin
86-xxxx	Parks Paths Capital Assets
86-1xxx	Amenities
86-2xxx	Buildings
86-3xxx	Equipment
86-4xxx	Furniture & Fixtures
86-5xxx	Infrastructure
86-6xxx	Land & Improvements
	Parking Lots
86-9xxx	Misc Capital Assets
86-x1xx	Balzer Park
86-x2xx	Bicentennial Park
86-x3xx	Memorial Park
86-x4xx	North Park
86-x5xx	Olde Mill Park
86-x6xx	Rivershire Park
86-x7xx	Spring Lake Park
86-x8xx	Whytegate Park
86-x9xx	Misc Parks
88-xxxx	Roadways Capital Assets
88-1xxx	Amenities
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 will on an annual basis, review the Pay Plan Salary Ranges. The purpose of this review will be to determine if an adjustment in the Pay Plan Salary Ranges is warranted based upon prevailing fiscal conditions. The Village Manager's office will make a recommendation to the Mayor and Trustees as to whether such an adjustment is warranted, and if so, a recommendation as to the amount of the adjustment. The amount of the adjustment will depend upon the current revenue and expenditure balance anticipated for the next fiscal year. It should also be noted any adjustment to the Pay Plan Salary Ranges should not to be confused with an automatic salary increase. The adjustment allows the Pay Plan Salary Ranges to remain economically consistent. Decisions to include adjustments in the Merit Pay Plan will be made on an annual basis at the sole discretion of the Mayor and Board of Trustees.

Merit Pay Plan

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

Classification & Compensation Schedule - Full-Time Positions					
Salary Range	Position	Exempt / Non-Exempt	Minimum	Midpoint	Maximum
24.5	Police Chief	Exempt	*$ 112,500*	*$ 133,750*	*$ 155,000*
24.0	Finance Director	Exempt	*$ 112,500*	*$ 133,750*	*$ 155,000*
24.5	Public Works Director	Exempt	$ 109,616	$ 130,458	$ 151,299
23.5	Community & Economic Development Director	Exempt	*$ 102,000*	*$ 121,000*	*$ 140,000*
21.0	Deputy Police Chief	Exempt	*$ 94,000*	*$ 112,000*	*$ 130,000*
15.0	Assistant Public Works Director/Village Engineer		*$ 91,000*	*$ 108,000*	*$ 125,000*
18.5	Operations Superintendent		$ 81,504	$ 96,990	$ 112,476
18.5	Utilities Superintendent		$ 81,504	$ 96,990	$ 112,476
17.5	Sergeant		*$ 77,900*	*$ 94,594*	*$ 111,287*
16.0	Fleet Foreman		$ 59,731	$ 71,087	$ 82,443
13.5	Building Official	Exempt	*$ 64,000*	*$ 76,000*	*$ 88,000*
13.5	Senior Accountant	Exempt	*$ 59,000*	*$ 72,500*	*$ 86,000*
13.5	Field Maintenance Foreman		$ 59,731	$ 71,087	$ 82,443
13.5	Village Planner	Exempt	*$ 62,000*	*$ 74,000*	*$ 86,000*
13.5	Economic Development Coordinator	Exempt	*$ 62,000*	*$ 74,000*	*$ 86,000*
10.0	Automotive Servicer		$ 56,000	$ 66,500	$ 77,000
7.5	Management Analyst	Exempt	$ 54,000	$ 64,000	$ 74,000
8.0	Administrative Assistant II		*$ 52,000*	*$ 62,000*	*$ 72,000*
10.5	General Maintenance: Utilities, Open Space, Streets/Parks		$ 52,281	$ 62,221	$ 72,160
7.5	Administrative Assistant I		*$ 47,200*	*$ 56,100*	*$ 65,000*
8.0	Community Service Officer		*$ 46,800*	*$ 55,750*	*$ 64,700*
7.0	Clerk/Receptionist		$ 43,120	$ 51,318	$ 59,516
7.0	Records Clerk		$ 43,120	$ 51,318	$ 59,516

A History of Lincolnshire

The Potawatomie Indians were the first settlers in what is now known as Lincolnshire. This friendly tribe arrived in 1730, and Indian signs, such as the "Council Tree", were still in evidence as recently as 1956. The Council Tree was actually a group of three trees located on the river bank near what is now Lincolnshire Drive. The first white man, Captain Daniel Wright, arrived in Lake County in 1834 and settled on the west side of the Des Plaines River in Half Day.

Contrary to popular theory, Half Day was not named because it was a half-day's journey from Chicago. The trip at that time would have taken much longer. The town's true name was Halfda in honor of a friendly chief, whose name in Aptakisic meant "sun at its meridian" or half of the day. An early cartographer spelled it Half Day, and so it remained.

In 1836 the first school was established in the home of Laura B. Sprague. The school was supported by the parents of the children in attendance. The area was growing in population, and by 1855 Half Day became a thriving community. Half Day contained all things necessary for life at that time: a blacksmith shop, saw mill, country store, and a church.

With the advent of the automobile, Half Day became a popular recreational area. An amusement park was built, as well as a race track, bowling alley, dance hall, and taverns.

After World War I, gentlemen farmers began to buy property in Vernon Township. Edward Ryerson purchased 400 acres of the original Daniel Wright property. Others who purchased land in the surrounding area were Adlai Stevenson, Samuel Insull and Louise Leverone.

In 1955 Ladd Enterprises purchased 280 acres from Mr. Leverone, and on August 5th of that year, a subdivision called Lincolnshire was recorded in Waukegan, the County seat for Lake County. It marked the beginning of the Village of Lincolnshire. The first residents moved into their homes in 1956 and were faced with many problems. They had dirt roads, septic systems,

propane gas tanks, party-line telephones, and they were dependent on police protection from Waukegan.

These early problems led to the formation of a homeowners' group which is still active in the Village. It was named the Cambridge Forest Association (presently named the Lincolnshire Community Association) because Cambridge Lane was the only developed street at the time.

Lincolnshire was incorporated as a Village on August 5, 1957 under the sponsorship of the Cambridge Forest Association, a non-profit community organization. In the election held to decide incorporation, a total of 91 votes were cast. Seventy-six votes were cast in favor with fifteen votes opposed. The Village adopted a Council-Manager form of government by ordinance in 1976. Under this plan, the Mayor and six Trustees are elected at large to set policy, approve agreements and expenditures for the Village, and appoint a Village Manager who is responsible for day-to-day operations. Lincolnshire is a Home Rule municipality.

Lincolnshire's original incorporated land area was approximately .4 miles. This is the area bounded by Riverwoods Road to the east, the homes on Cambridge Lane to the south, the Des Plaines River to the west, and Route 22 (with the exception of Stonegate Circle and Deerfield Woods) to the north. In 1970, Lincolnshire covered 2.1 square miles, and its present land area is 4.6 square miles which includes 41 miles of streets.

In 1957, at the time of incorporation, the Village's population was 237. In 1970, its population had grown to 2,531. According to the 1990 Census, our population was 4,931. Special Censuses in 1998 gave Lincolnshire a population of 5,898, and in 2004, established the population at 6,537. The latest Census was completed in 2010 and the Village population increased to 7,275.

Lincolnshire Today

Lincolnshire is located along I-94 in Lake County, Illinois, part of a growing metropolitan Chicago. The distance to downtown Chicago is 38 miles. The residential character is largely one-half acre lots and larger, although there are several planned unit developments of greater density. Most of the residential development is east of the Des Plaines River which travels through Lincolnshire. West of the river, the residential population is complemented by a growing commercial and corporate office tax base. This includes six (6) hotels, eighteen (18) restaurants, a twenty-one (21) screen theater, retail areas and a corporate center which is home to several Fortune 500 companies. One of the hotels is a Marriott Resort that features a championship golf course, live theater and meeting rooms that attract business and training opportunities. The diverse tax base has led to a strong financial position for the Village for over twenty (20) years and has enabled the Village to not levy a property tax for municipal operations. Lincolnshire is also home to a regional high school with an enrollment of 4,500 students.

Miscellaneous Statistical Data

Date of Incorporation:	1957
Form of Government:	Village Board/Manager Home Rule
Area	4.6 Square Miles
Miles of Streets:	40
Fire Protection:	Lincolnshire-Riverwoods Protection District
Public Safety - Number of Stations	1
Public Safety - Sworn Officers	23
Recreation – Number of Parks	10
Recreation – Acres of Parks Park Acres:	181
Education – Attendance Centers	4
Education – Number of Teachers	394
Education – Number of Students	5,678
Water & Sewer Enterprises	
Number of Consumers:	2,472
Average Daily Consumption (million gal/day):	1.31
Miles of Water Mains:	67
Miles of Sanitary Sewer Mains:	45
Storage Capacity (million gallons):	4.6
Employees	
Full-time:	66
Part-time:	7
Seasonal:	20
Elections	
Number of registered voters:	5,182
Number of votes cast in last municipal election:	658
Percentage of registered voters voting in last municipal election :	11.9%

BUILDING PERMITS			POPULATION STATISTICS	
Year	Number	Value	1957	309
2001	517	16,738,000	1960	555
2002	454	27,573,000	1963*	999
2003	454	25,436,000	1965*	1,350
2004	409	42,682,000	1968*	2,189
2005	463	74,826,000	1970	2,531
2006	441	44,016,000	1974*	3,540
2007	428	88,371,000	1977*	4,076
2008	433	73,167,000	1980	4,151
2009	329	30,877,000	1987*	4,856
2010	370	17,291,000	1990	4,925
2011	312	16,672,000	1995*	5,618
2012	350	35,912,000	1998*	5,898
2013	276	15,156,000	2000	6,108
2014	362	46,500,000	2004*	6,537
2015	220	50,000,000	2008*	7,038
			2010	7,275

*Special Census

MISCELLANEOUS STATISTICAL DATA

Village of Lincolnshire, Illinois

RECENT CENSUS DATA:

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

Source: United States Census Bureau

TEN LARGEST PROPERTY TAXPAYERS:

Taxpayer	Property	2013 Assessed Valuation	Percentage of total Assessed Valuation
Lincolnshire Senior Care LLC	Retirement Community	28,748,129	5.10%
GA Tri-State Office Park, LLC	Office Buildings	26,687,831	4.74%
ARC ACLSH IL001 LLC	Office Buildings	16,312,630	2.89%
Property Tax Unit- N16WC	Office Buildings	12,022,225	2.13%
Van Vlissengen & Company	Office Buildings	11,632,932	2.06%
Strategic Hotel Capital, Inc.	Hotel	8,202,808	1.46%
Medline Industries	Office Buildings	6,371,479	1.13%
Cole of Lincolnshire IL LLC	Office Buildings	5,828,537	1.05%
CFNX Lincolnshire	Commercial/Retail	5,603,976	0.99%
Milbrook, Inc.	Retail/Office Complex	4,369,821	0.78%
	Total	$125,780,368	22.31%

Source: Vernon Township Assessor