



**Proposed  
2015  
Operating Budget  
&  
Capital Improvement Program**

**Lincolnshire, Illinois**

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## **READER'S GUIDE TO THE BUDGET**

The purpose of this guide is to provide 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 and not be "commingled" with money for other governmental purposes. Revenue sources are accounted separately, 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, either because it is not reasonable for one area to have more than one provider, or because the private sector has simply never answered the call to provide that service. 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 fourteen 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 all 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 an annual subsidy from the General Fund, the sole source of revenue in this fund is 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 Fund section summarizes the Five Year Capital Plan as well as the details for the current year's capital projects.

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](mailto:bburke@lincolnshireil.gov) or Finance Director, Michael Peterson at 847.913.2303 or [mpeterson@lincolnshireil.gov](mailto:mpeterson@lincolnshireil.gov).

## MEMORANDUM

**To:** Mayor Blomberg  
Village Board of Trustees

**Date:** October 9, 2014

**From:** Brad Burke, Village Manager

**Subject: FY 2015 PROPOSED BUDGET HIGHLIGHTS AND GENERAL CHANGES**

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On behalf of the Village staff and management team, I am pleased to submit for your consideration the proposed Village of Lincolnshire 2015 Budget. The proposed budget covers the Village's fiscal year period from January 1, 2015 through December 31, 2015.

The initial presentation of the proposed Fiscal Year 2015 Budget to the Village Board will be at the Special Committee of the Whole meetings scheduled for **Monday, October 20, 2014 at 6:00 p.m.** A second meeting is scheduled for **Thursday, October 23, 2014 at 6:00 p.m.** Additional meetings are scheduled the following weeks if needed. At each meeting, staff will review the proposed Fiscal Year 2015 Budget and respond to questions and input from the Village Board.

Historically, the Village Board and staff have worked diligently and cooperatively to maintain and, when possible, enhance the level of municipal services Lincolnshire residents expect from their municipal government. As the Village prepares for the 2015 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 by regularly reviewing 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 remain, and the Village is required to make difficult choices to prioritize spending on services and personnel while at the time addressing both near term and long term capital needs of the community.

The proposed Fiscal Year 2015 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 proposed Fiscal Year 2015 budget is laid out on the following pages.

## **BUDGET FORMAT**

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Significant changes were made in the presentation of the Village of Lincolnshire budget last year. These changes resulted in increasing the number of expenditure line items to improve spending accountability and provide an improved ability and accuracy in budgeting for future years. The additional detail improves management's ability to monitor expenditures/projects throughout the year. As this is the second fiscal year in the transition to the new budget format, it will be easier to make direct year over year comparisons during the preparation of the Fiscal Year 2015 Budget. However, given it is only the second year, it is still difficult to identify trends.

The format for the draft budget includes a binder with several divider tabs. The dividers break down the proposed budget into different subject areas including: organizational information; budget process and policies; a summary of the Village's financial status; breakdown of proposed expenses by operational division in the General Fund; Water and Sewer Fund expenses and revenues; proposed budget for the minor funds of the Village; proposed capital projects for Lincolnshire's capital improvement program; and supplementary information. Each Fund or Division is separated by a tab divider sheet and includes a program summary outlining significant changes for the proposed budget. The Proposed 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 proposed budget.

## **SIGNIFICANT FORMAT CHANGES**

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With the adoption of the 2014 Budget, there were major changes in the amount and level of expenditure detail provided in the Village's budget. The proposed 2015 Budget does not reflect any significant change but does continue to refine the chart of accounts to provide an appropriate level of detail to maintain accountability and transparency in Village operations.

**Creation of Minor Fund Budget:** One new minor fund budgets are included in the FY2015 Budget. A budget for the Park Development Fund is included to reflect 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.

## **BUDGET HIGHLIGHTS**

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Staff is pleased to present the Village Board with a Fiscal Year 2015 Budget that meets the following objectives.

- The Fiscal Year 2015 Budget contemplate the transfer of existing reserves to the General Capital Fund and Water & Sewer Improvement Fund (\$2,567,420 General Capital Fund and \$1,087,300 Water & Sanitary Sewer Improvement Fund respectively) to cover the cost of equipment and infrastructure improvement planned in 2015. The proposed budget continues the Village's historical approach to funding needed capital expenses from accumulated reserves.

- The Fiscal Year 2015 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 end of proposed Fiscal Year 2015 is expected to be 129% of annual operating expenses plus debt service. This amount is 54% more than the Village's formal fund balance policy of maintaining 75% reserves.
- Capital expenditures planned for Fiscal Year 2015 are a result of projects identified as part of the Village's work to develop a 10-Year Long-Term Capital Plan for the Village. This plan was adopted by the Village Board on August 25, 2015. A copy of the plan is included with the budget for reference to spending on projects in outlying years.
- The Fiscal Year 2015 Budget provides **capital funding for critical infrastructure improvements in various Village neighborhoods and needed equipment**, including:
  - Purchase of replacement squads in the Police Department in accordance with the Vehicle Replacement Schedule.
  - Completing a full appraisal of all Village properties for insurance purposes.
  - The purchase of new financial/accounting system software.
  - More than \$491,000 in road resurfacing to address needed maintenance.
  - Over \$247,000 in various repairs to the Village's storm sewer system at locations throughout the Village.
  - \$190,000 in expenditures related to the equipment and vehicle replacement for Public Works functions.
  - \$206,000 for the construction of a pocket park at the base of the Indian Creek pedestrian bridge in the downtown triangle parcel.
  - \$524,000 in expenditures related to an Illinois Transportation Enhancement Program (ITEP) grant the Village received for corridor improvements at various locations throughout the Village.
  - \$173,000 for year three of a five year project to update all water meters in the Village to provide for automated meter reading.
  - More than \$1 million to complete water main replacement on Westwood, Bedford and Middlebury Lane.

- The Fiscal Year 2015 Budget contemplates **no increase in personnel**. The Village currently has 61 full time employees and seasonal and part-time/seasonal personnel totaling 5.75 full-time equivalents (FTE) for a total of 66.75 FTE.
- The 2015 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 2015 Budget provides for a **1.9% increase (\$0.20)** 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 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 4.37% effective January 1, 2015.

#### **FINANCIAL SUMMARY**

In 2014, a number of key revenues are projected to perform above budget. A summary of these revenues are listed below:

State Income Tax	\$30,000
Utility Tax	\$45,000
Real Estate Transfer Tax	\$180,000
Road and Bridge Tax	\$10,100
State Use Tax	\$13,700
Building Permit Fees	\$50,000
<b>Increased Revenue from Budgeted</b>	<b>\$328,800</b>

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 of more than \$120,000.

**Revenues** for all funds total \$21,556,925 and **expenditures** total \$25,916,660. Revenues are projected to remain stable from Fiscal Year 2014 to Fiscal Year 2015. For Fiscal Year 2015, revenues reflect \$2,846,150 in 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 proposed Fiscal Year Budget reflects the transfer of \$1,087,300 of General Fund reserves to the Water & Sewer Improvement Fund to pay for debt service and planned capital expenditures.

**General Fund revenues** are projected to total \$11,461,637 at the conclusion of Fiscal Year 2015. This represents a 129% projected reserve balance of annual operating expenses and debt service as of December 31, 2015. This compares to a projected 2015 fund balance of 149% 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 \$12,551,937. This compares to budgeted General Fund expenditures (with transfers and debt service) for 2014 in the amount of \$12,713,037. The 2015 General Fund expenditures are proposed to be \$161,100 less than the budgeted expenditures for 2014.

## **GENERAL FUND**

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**Revenues** have been conservatively budgeted again this year and are largely based upon estimated revenues for 2014. Staff has noticed better results in the Home Rule Sales Taxes, Utility Taxes and Real Estate Transfer Tax during 2014 and is hopeful this trend will continue into 2015. Based upon these results, staff estimated some taxes to be slightly higher than the 2014 Budget; however, a majority of revenue lines do remain flat for the 2015 Budget.

**Operating** expenses total \$8,415,635. This is a \$291,480, or 3.6%, increase from the approved 2014 General Fund – Operating budget. The costs are relatively the same as 2014. However, the proposed budget does include a proposed merit increase in salaries equal to a maximum of 3% adjustment. The proposed budget reflects no change in personnel. Regular operational costs are projected to increase based upon the implementation of the third year of the collective bargaining agreement between the Village and the Illinois Fraternal Order of Police, increased activity in the area of economic development, and technology initiatives in the area of financial systems and network improvements. Staff is pleased to report insurance premiums for the Village's medical and dental insurance benefits provided to employees will not see an increase in 2015.

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 2015 is estimated to be \$11,461,637 which is equal to nearly 15.5 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.

## **WATER AND SEWER FUND**

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**Revenues** are based upon 416 million gallons of water sales, 191 million gallons for residential use and 225 million gallons for commercial use. The proposed Budget includes a 4.0% increase to water rates. The increase is necessary in part due to an increase of 4.37% in water rates from Highland Park. Staff recommends there be no change to sanitary sewer rates at this time. Administrative costs are proposed to increase 1.6% by \$10,400 in the Water & Sewer Administration budget for the coming year. Water & Sewer Operations are proposed to increase by \$111,060 or 3.2%. The budget increase is largely due to the

increase in charges from City of Highland Park for water purchase and an increase in operational expenses to annual maintenance costs previously budgeted as capital projects.

For the Water and Sewer Fund at the beginning of Fiscal Year 2014, the **unrestricted net position** was \$2,261,714, which is equal to just over 6 months of operating expenses. The projected unrestricted net position based upon the proposed Fiscal Year 2015 budget is expected to be \$1,897,613 or 43% of annual operating expenses in the fund. The policy is to maintain at least two (2) months in reserve. The proposed Fiscal Year 2015 Budget meets the Villages fund balance policy for the Water & Sewer Fund.

### **WATER AND SEWER IMPROVEMENT FUND**

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Staff projects \$280,000 in direct revenues from connection fees which is an increase over the current year due to anticipated development projects in the downtown and in new residential construction. As the trend in reduced and fairly flat connection fees continue, capital improvement funding will have to continue to come from other revenue sources, such as the General Fund transfers that have occurred regularly over time.

**Capital** improvements total \$1,967,300. The majority of these expenditures are related to new water main installation on Westwood, Bedford and Middlebury Lane. Other projects contemplated include miscellaneous repairs at \$100,000 and engineering studies related to future sanitary sewer rehabilitation projects and a study of inflow and infiltration into the sanitary sewer system.

### **OTHER FUNDS**

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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 an operating property tax levy for its two (2) pension funds, the **Police Pension Fund** and **Retirement Fund** (formerly IMRF Fund). The Police Pension Board requests a 2015 contribution of \$692,500. The 2014 Property Tax levy is based on the Police Pension Board annual request. 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. Last year, the Village Board discussed the amortization period to use for annual contributions to the Police Pension Fund, and whether the Police Pension Fund should follow an amortization period similar to that used by the Illinois Municipal Retirement Fund (IMRF) for the Village's non-sworn personnel. Using similar amortization periods would help Village Board and staff in determining the appropriate annual funding strategy for each retirement fund. If the Police Pension was funded based upon a 26 year amortization period, as opposed to a 15-year amortization period, the amount of the annual contribution would be approximately \$69,000 more than the current request.

The levy requirement for the Retirement Fund for Fiscal Year 2015 reflects a reduction compared to Fiscal Year 2014. The portion of the IMRF fund to be covered by property taxes is proposed to be \$657,400 for Fiscal Year 2015.

The total property tax levy for both the Police Pension Fund and the Retirement Fund was structured to remain flat compared to the current year.

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.

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 proposed 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**

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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 this presentation and for his work in revising the budget format and line items. Additionally, Administrative Assistant Leslie Ulibarri and Management Analyst Youssef Shoukry are thanked for their assistance in converting 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, 2015.

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 delineated 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 merely 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 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 2015 Budget was held September 8, 2014.

Following September 8, 2014 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

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

Once the Budget is approved, the Annual Appropriations Ordinance is prepared, and the required Public Hearing is held. After the Appropriations Ordinance has been passed, 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, or the Consumer Price Index, whichever is less, a Public Hearing must be held before the Mayor and Board vote on the ordinance.

## **BUDGET BASIS**

The budgets of general government-type funds (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.



### 2015 BUDGET APPROVAL SCHEDULE

Date/Time	Event	Purpose
7/8/2014	Revised Capital Improvement Program Worksheets Distributed to Department Managers – Sheets Linked to General Capital	Capital Improvement Program Development
7/25/2014	Personnel Change Requests Due to Village Manager	Operating Budget Development
8/1/2014	Completed Capital Improvement Program Worksheets due to Village Manager	Capital Improvement Program Development
8/1/2014	Finance Director Distributes Operating Worksheets to Department Managers	Operating Budget Development
8/01/2014	Letters Sent to Lincolnshire Organizations Regarding FY2015 Budget Process	Operating Budget Development
8/01/2014	Budget Article Completed for September Newsletter	Operating Budget Development
8/01/2014	Departmental Goals and Objectives for Fiscal Year 2015 Submitted to Village Manager for Review	Goal/Objective Development
Weeks of 8/4/2014 to 8/18/2014	Village Manager Reviews Capital Improvement Worksheets & Returns to Department Managers with Comments	Capital Improvement Program Development
8/20/2014	Village Manager Hosts Employee Meeting to Obtain Questions / Comments from Staff	Obtain Comments / Requests
8/29/2014	Completed Operating Budget Worksheets due to Finance Director	Operating Budget Development

<b>Date/Time</b>	<b>Event</b>	<b>Purpose</b>
8/29/2014	Professional Services Agreements List Due from Department Managers	Development of Operating Budget
9/05/2014	Finance Director Distributes First Draft Budget to Department Managers and Village Manager	Operating Budget Development
9/08/2014	Special Committee of the Whole Meeting	Mayor & Board of Trustees Discuss 2015 Goals & Objectives.
9/08/2014, 7:00 PM	Special Committee of the Whole Meeting	Mayor & Board of Trustees Receive Comments/Suggestions from Organizations and Residents
Weeks of 9/15/2014 9/22/2014	Operating and Capital Improvement Program Budget Workbooks assembled by Finance Director and Village Manager	Operating & Capital Improvement Program Budget Development
9/15/2014 & 9/22/2014	Department Manager meetings with Finance Director and Village Manager	Review Operating and Capital Improvement Program Budget and Professional Services Agreement List
09/29/2014	Department Managers Return Finance Draft of Budget with Comments	Operating Budget Development
Week of 9/29/2014	Budget Workbook Revisions Made	Operating & Capital Improvement Program Budget Development
10/09/2014	Budget Workbooks Delivered to Mayor and Board of Trustees	Distribution of Proposed Budget
10/10/2014	Public Copies of Budget Workbooks at the Village Hall, Library and Online	Public Review of Budget
Week of 10/20/2014	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees Review Budget
11/10/2014	Committee of the Whole Meeting	Public Comment on Proposed Budget
Weeks of 10/27 & 11/3	Special Committee of the Whole Budget Meetings (As Needed)	Mayor and Board of Trustees Review Budget
Week of 11/24/2014	Final Budget Revisions Made by Village Manager/Finance Director	Operating & Capital Improvement Program Budget Development
12/4/2014	Final Budget delivered to Mayor and Board	Distribution of final Budget
12/4/2014	Public Copies of Final Budget at the Village Hall, Library, and Online	Allow Interested Members of the Public to Review Budget
12/08/2014 - 7:00 p.m.	Village Board Meeting	Adoption of FY 2015 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, Tax Incremental Financing Fund (TIF) 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 that 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. Amounts presented in the budget documents are compared with actual revenues and expenditures for each month and year-to-date ending throughout the budget year.

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

### **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 2014, 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 as provided do not inadvertently create any 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.

All retirement programs funded directly with Village property tax revenues (i.e. Police Pension Fund and Illinois Municipal Retirement Fund (IMRF)) will be financed in a manner that systematically funds liabilities at a minimum of 80% of the pension's obligation. The defined benefit pension plans will be funded in accordance with an independent actuarial analysis performed at a minimum of every two years, or as needed. The Village's IMRF pension plan is sponsored and operated under the independent Illinois Municipal Retirement Fund.

## **USE OF SURPLUS POLICES**

### **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.

E911 Fund and Park Development Fund surpluses will be held in the fund generating the surplus to first contribute to meeting the reserve policies. Excess surpluses shall be used to pay cash for CIP items, or to reduce inter-fund transfers from the General Fund, or to pay down 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 submitted for approval 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 based on the Capital Improvement Program. 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. One-year Forecast of Revenues and Expenditures. A planning tool used by Management and the Village Board to forecast and project various funds (General, Water and Sewer, Motor Fuel, TIF, Park Development Fund and E911 Fund).
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 \$5,000 or greater and useful life exceeding one year. Fixed assets include equipment, computers, furniture and vehicles. 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 \$5,000 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): roadways, pedestrian/bike paths, bridges, traffic lights, street and field lights, and land improvements.

#### **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 as outlined in the Capital Improvement Program Policies.
2. Through the purchasing/payment accounting system, departments initiate, for review and approval, a purchase order and subsequent check request.

### **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. Submit Purchase Order and subsequent check 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.

## **INVESTMENT POLICIES**

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.



## 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, 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 2015 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 completion of design and construction of pocket park(s).
- **Update Technology Strategic Plan:** All Departments to work with Village's new information technology provider on the development of a long-term technology plan for entire organization. Plan to reflect ongoing work to develop a shared approach to IT via the Government IT Consortium.
- **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.
- **Emergency Planning:** Conduct 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.
- **Government IT Consortium (GovITC):** Work with participating communities on development of intergovernmental agreement and organization enabling documents on the creation of an IT Consortium similar to the GIS Consortium. Work with GovITC members to develop plan and execute joint IT projects to reduce costs and improve service delivery for participating communities.
- **Continue to Explore Opportunities to Increase Use of Mobile Technologies for Field Personnel where Practical:** Explore opportunities and implement technologies to increase ways to connect field staff with data including GIS information, work order management system, inspection activities, etc.
- **Complete Comprehensive Update Personnel Policies Manual:** This project was initiated in Fiscal Year 2014 and is hoped to be completed in first quarter of 2015.

- **Prepare for and Lead Village Effort in Upcoming Collective Bargaining Agreement Negotiations with Fraternal Order of Police (FOP):** The current collective bargaining agreement expires April 30, 2015. Administration Department staff will be researching existing agreements in place in Lincolnshire's comparable communities and planning to participate in negotiation of a new contract. Work in this area is expected to include working to have language in the collective bargaining agreement mirror the language found in the Personnel Policies Manual as much as possible.
- **Explore Options for Implementation of High-Deductible Health Insurance Plan While Meeting Regulations of Affordable Care Act (ACA):** Explore possibility of implementing optional high-deductible health insurance plan via Village's health insurance pool to reduce health insurance costs and provide additional employee options for benefits while meeting the requirements of the ACA.
- **Annual Employee Benefit Statements:** Implement the distribution of Annual Employee Benefit Statements to all employees to explain the value of the total compensation and benefit program provided by the Village with W-2 at beginning of calendar year.
- **Implement Transparency Portal on Website:** Explore and implement opportunity to increase use of Village website to improve transparency of Village operations. By providing as much data as possible through the Village's website, residents and businesses can be better informed about services and support provided via the Village's tax dollars and fees.
- **Increase Use of Video:** Explore opportunities to introduce regular brief video features of all Village operations and programs on the Village website, via social media, or the Village's electronic communication methods. This initiative includes the creation of a Lincolnshire YouTube channel which will host full-length videos of Village meetings, as well as brief informative videos regarding programs, services, and projects.

### **Community & Economic Development**

- **Revenue Enhancement:** Investigate opportunities to manage Building Permitting and property maintenance for surrounding smaller communities/unincorporated areas. Research cellular coverage and consider partnering to utilize Village facilities for service enhancement.
- **Review and Update Zoning Ordinance:** Continue the comprehensive review of the Village's Zoning Code. Targeted sections of the Zoning Code for 2015 include: Zoning Definitions, Business Districts and Personal Wireless (cellular facilities).
- **Provide Planning and Support to Community Events:** Continue and build-upon Staff support of community-wide events, including Taste of Lincolnshire and regular food truck events. Initiate new events, including a Farmers market and a community winter event.
- **Implement Community-Wide Economic Development/Marketing Program:** Continue to focus on economic development efforts including: landlord/tenant meetings, creation of economic development promotional materials and dedicated commercial website.

- **Village Identification Signage System Program:** Evaluate feasibility of modernizing existing Village entrance and kiosk signs and adding additional informational “kiosks” on Milwaukee Avenue and Half Day Road.
- **Comprehensive Pedestrian Plan & Wayfinding signage for Downtown & Commercial Corridors:** Create a comprehensive pedestrian plan for the Village Downtown and commercial corridors including; unified signage, lighting, landscaping, street furniture elements and thematic design (in conjunction with Public Works)
- **Building Permitting:** Utilize the updated Building Permitting Software to streamline permitting and/or inspections for Building Permit work through interactive scheduling and plan submittal.

### Finance Department Goals

- **Accounts Payable Direct Deposit:** Finance will offer an electronic funds transfer payment program to vendors who provide goods and services, and to staff for reimbursement payments. Direct deposit is the most efficient, convenient, and secure payment delivery method.
- **Building Permit Software:** Finance will collaborate with Community and Economic Development staff to interface Building Permit software and processes to the financial system with improved internal controls and efficiencies.
- **Credit Card Processing:** Complete the evaluation of software, rates, fees and customer charges. Inform public of new payment option, deploy software, and train staff.
- **Cross Training Administrative Staff:** Review cross training opportunities and availability of qualified backup support.
- **Financial Forecast:** The Financial Forecast is a journey. Over the next couple years this work in progress will see dramatic changes from the first report. Finance will maintain the financial document and seek a lean efficient work flow. Finance will develop a more in-depth revenue projection.
- **Financial Software (2015 & 2016):** In 2014, five local communities invited six software companies to demonstrate their financial software solutions and submit group discounted proposals to each community. Finance will collaborate with vendor to install applications, setup modules, convert data, train staff, and create reports.
- **GASB 68 (Accounting and Financial Reporting for Pensions):** Lincolnshire’s 12/31/2015 audit will be affected by this standard. Finance will work with the Lincolnshire Police Pension, Pension Actuary and Auditor in preparation of year end reporting changes. In brief, we will need to recognize the long-term obligation for pension benefits as a liability. The interested parties will work together to establish rate of return and other applicable assumptions.

- **Utility Billing (Quarterly to Monthly):** Finance will review and update utility billing/ collection processes and documentation in preparation of converting residential billing from quarterly to monthly effective first quarter 2016. Public notification via newsletters, press releases, and website will be included.

### **Police Department**

- **Crime & Incident Data Analysis:** Identify and train key members of the command staff in the use of the crime mapping and incident analysis functions of the New World Records Management System to identify/highlight locations where incidents (traffic crashes, criminal acts, and calls for service) are occurring with the most frequency. Implement proactive patrol tactics based on specific crime and traffic crash trends and data analysis.
- **Update Police Department Policies:** Conduct a comprehensive review of the Police Department's written policies and procedures based on "best practices" in law enforcement. Rewrite and update directives prioritizing those policies and procedures identified as "critical" (high liability) areas, such as vehicle pursuits and the lock-up facility. Initiate an in-service training program which focuses on periodic review of critical policies and procedures with all police personnel.
- **Career Development Program:** Develop a career development program for all Police Department personnel. Identify a core or baseline of training for each employee based on their assignment, functional responsibilities, tenure, and the overall needs of the department. Initiate annual training plan in response to career development program within confines of department's professional development budget.
- **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**

- **Public Works Safety Training Program:** Implement an annual department safety training program. This would consist of forming a safety committee, participating in monthly training session, reviewing accident reports, inspection of facilities, inspection of parks and bringing forward recommendations.
- **Continue Automatic Water Metering System Conversion:** Implement the third year of this multi-year project.
- **Implement Sanitary Sewer Rehabilitation Program:** Rehabilitate 2,000 feet of Sanitary Sewer main for 2015.
- **Alternative Lighting Conversion Program:** Evaluate all current outdoor lighting and research a conversion to LED or other alternative lighting options as a cost/energy saving strategy throughout the Village.

- **Develop Long Range Flood Mitigation Plan for Lincolnshire Drive Area:** Identify project needs, develop multi-year plan, incorporate capital improvements into CIP, investigate flood response improvements, take active role in Des Plaines Watershed Workgroup
- **Comprehensive Pedestrian Plan & Wayfinding Signage for Downtown & Commercial Corridors:** Create a comprehensive pedestrian plan for the Village Downtown and commercial corridors including; unified signage, lighting, landscaping, street furniture elements and thematic design (in conjunction with Community and Economic Development)
- **Cost-Effective Residential Hazardous Tree Removal Program:** Considering the impact of EAB in the community, research and implement a cost effective, hazardous tree removal program that would offer residents a discount towards hazardous tree removals at group rates. This would provide cost saving measures to residents removing hazardous trees from private property.



## VILLAGE OFFICIALS

Village Board of Trustees	Term Expiration
Mayor Brett Blomberg	2015
Trustee Dr. Mara Grujanac	2015
Trustee Tom McDonough	2015
Trustee Dan Servi	2015
Trustee Elizabeth Brandt	2017
Trustee Karen Feldman	2017
Trustee Patrick McAllister	2017
Village Clerk Barbara Mastandrea	2015
Village Treasurer Christopher Curtis	NA

## APPOINTED BOARDS

### Architectural Review Board

Wes Grover, Chairman	2015
Ramesh Gulate	2018
Roger Hardnock	2018
Cherise Kennerly	2015
Peter Schlecht	2019
Vacant - Alternate	

### Park Board

Ken Borgerding, Chairman	2015
Lee Campbell	2017
Kelly Dupont	2015
Dan Hartman	2018
Ted Heiser	2014
Kathy Alred Lin	2015
Suzi Siegel	2016
Lee Fell – Alternate	2016

### Police Pension Fund Board

Steven Lee, President	2014
Mickey Herst	2016
Adam Hyde	2014
Patrick Quillinan	2014
Jamie Watson	2014

### Zoning Board

Brian Manion, Chairman	2017
Gary Kalina	2019
Gerald Leider	2019
Michael Van de Kerckhove	2015
Brian Bichkoff	2017
Vacant	



## **MANAGEMENT TEAM**

Bradly J. Burke  
Village Manager

Bradford H. Woodbury  
Director of Public Works

Stephen M. McNellis  
Community & Economic Development Director

Peter D. Kinsey  
Chief of Police

Michael R. Peterson  
Finance Director

## **MANAGEMENT SUPPORT**

Leslie Ulibarri, Administrative Assistant II  
Administration

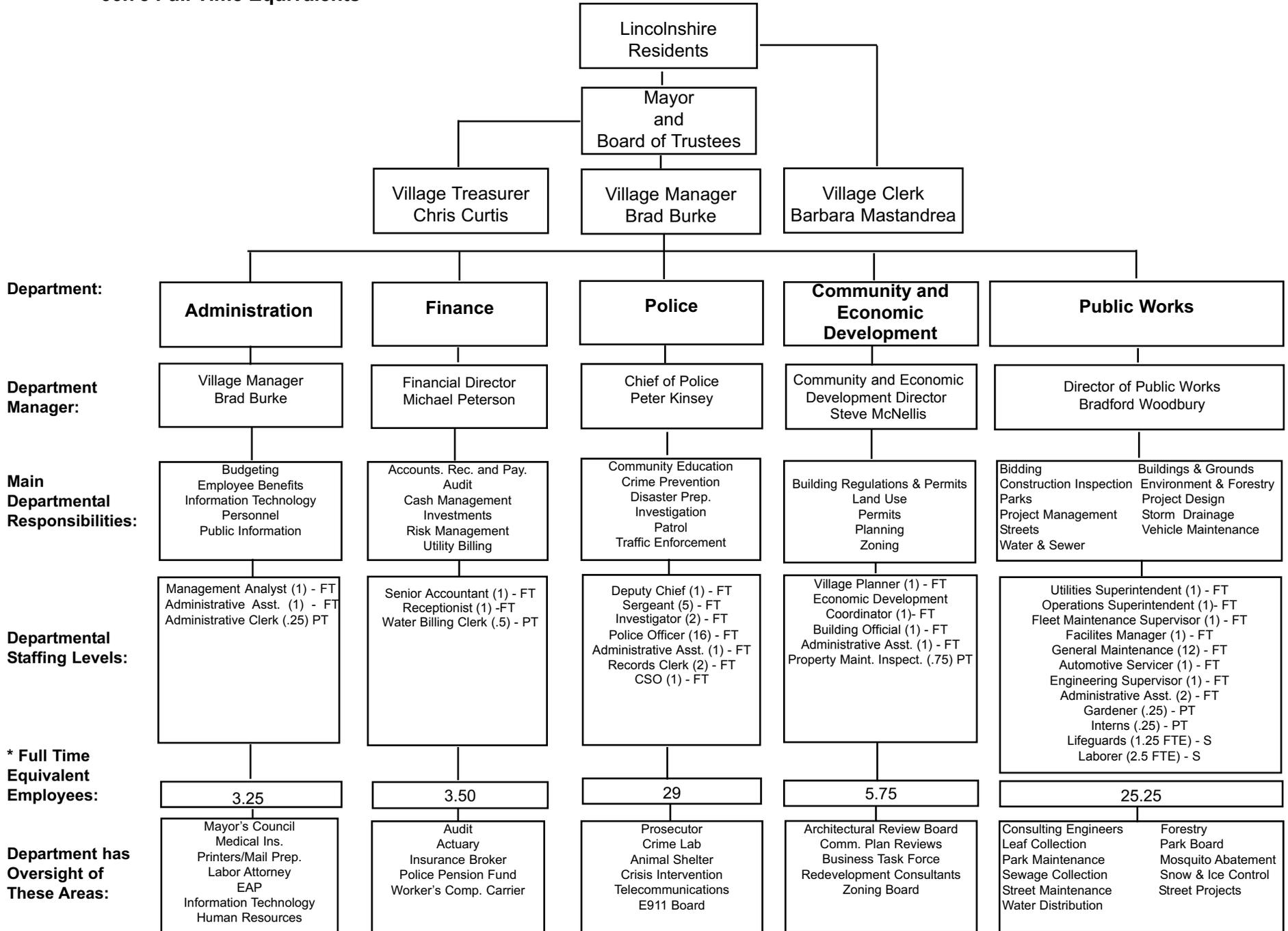
Kimberly Jurco, Administrative Assistant  
Public Works

Linda Jones, Administrative Assistant  
Community & Economic Development

Candy Normandy, Administrative Assistant  
Finance

**VILLAGE OF LINCOLNSHIRE  
Organizational Chart (2015)**

**61 Full Time Employees**  
**5.75 Part Time or Seasonal Employees**  
**66.75 Full Time Equivalents**





## **Financial Summary**

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

<b>Fund</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Est. 2014</b>	<b>Budget 2015</b>
<b>General Fund</b>	\$ 10,983,866	\$ 10,326,210	\$ 10,667,700	\$ 10,713,185	<b>\$ 10,376,950</b>
<b>Water &amp; Sewer Fund</b>	\$ 1,983,539	\$ 1,866,188	\$ 3,964,300	\$ 3,724,200	<b>\$ 3,916,500</b>
<b>Water &amp; Sewer Improvements Fund</b>	\$ 760,340	\$ 1,130,078	\$ 1,279,300	\$ 205,200	<b>\$ 1,369,300</b>
<b>Motor Fuel Tax Fund</b>	\$ 219,939	\$ 217,597	\$ 171,200	\$ 210,940	<b>\$ 182,200</b>
<b>Police Pension Fund</b>	\$ 1,531,097	\$ 3,513,173	\$ 1,141,000	\$ 1,114,000	<b>\$ 1,281,100</b>
<b>Retirement Fund</b>	\$ 683,983	\$ 701,583	\$ 1,136,200	\$ 878,420	<b>\$ 775,225</b>
<b>Fraud, Alcohol, Drug Enforce Fund</b>	\$ -	\$ 25,931	\$ -	\$ 12,915	<b>\$ -</b>
<b>Vehicle Maintenance Fund</b>	\$ 522,300	\$ 473,700	\$ 529,500	\$ 380,000	<b>\$ 553,750</b>
<b>E911 Fund</b>	\$ 393,936	\$ 319,017	\$ 312,200	\$ 303,030	<b>\$ 300,200</b>
<b>Park Development</b>	\$ 327	\$ -	\$ -	\$ 91,240	<b>\$ 100</b>
<b>SSA Sedgebrook</b>	\$ 1,165,232	\$ 1,179,949	\$ 1,163,500	\$ 1,179,250	<b>\$ 1,179,600</b>
<b>SSA Traffic Signal</b>	\$ 18,492	\$ 646	\$ -	\$ 19	<b>\$ -</b>
<b>General Capital Fund</b>	\$ -	\$ -	\$ 4,604,250	\$ 3,061,191	<b>\$ 4,189,420</b>
<b>TOTAL</b>	<b>\$ 18,263,051</b>	<b>\$ 19,754,072</b>	<b>\$ 24,969,150</b>	<b>\$ 21,873,590</b>	<b>\$ 24,124,345</b>

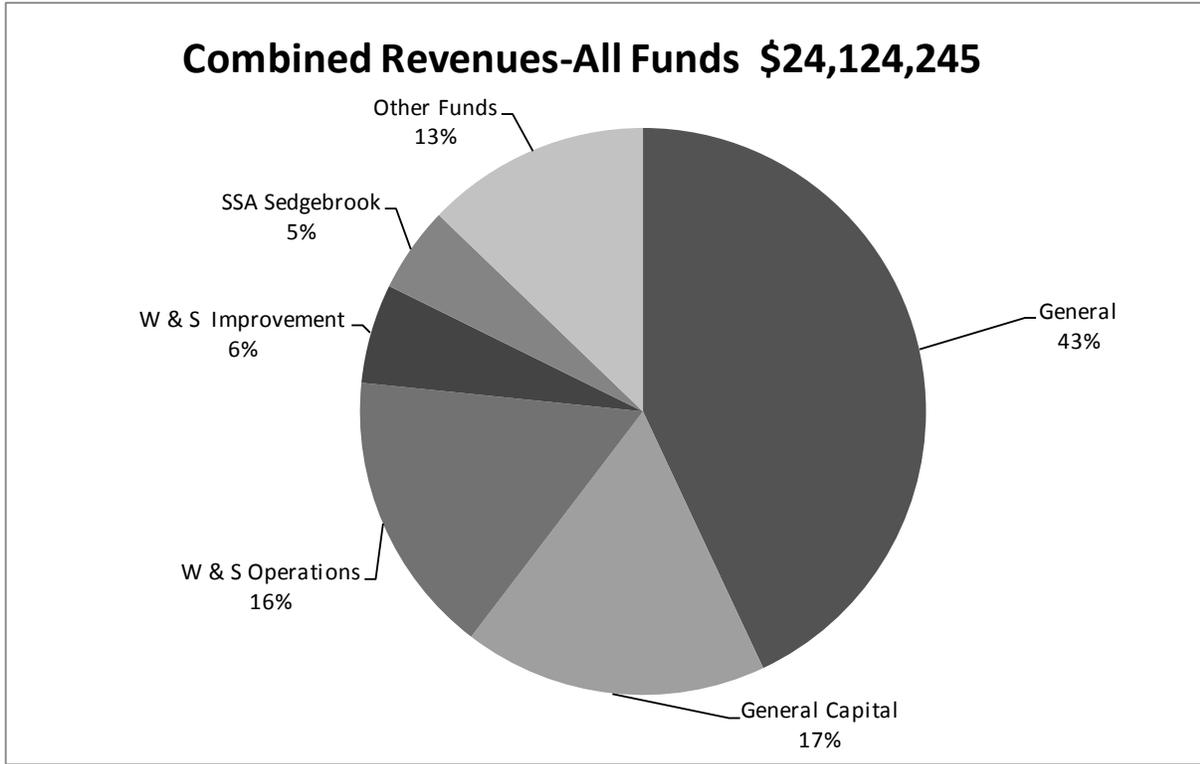
## Expenditure Summary by Fund

Fund	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<b>General Fund</b>					
Administrative Services	\$ 274,377	\$ 237,772	\$ 260,400	\$ 245,460	\$ 285,240
Finance	\$ 231,783	\$ 274,734	\$ 271,680	\$ 269,130	\$ 250,780
Police	\$ 2,698,919	\$ 2,849,353	\$ 3,089,295	\$ 2,890,765	\$ 3,189,450
Community & Econ. Development	\$ 450,212	\$ 466,614	\$ 497,450	\$ 484,770	\$ 533,200
Insurance/Common Expenses	\$ 1,052,641	\$ 933,196	\$ 1,291,105	\$ 1,263,449	\$ 1,396,515
<b>Public Works</b>					
Administration	\$ 209,098	\$ 243,045	\$ 187,900	\$ 160,800	\$ 210,200
Streets	\$ 829,180	\$ 919,301	\$ 950,100	\$ 960,300	\$ 1,059,275
Parks & Grounds	\$ 697,286	\$ 1,194,776	\$ 1,413,300	\$ 1,224,045	\$ 1,347,575
Buildings	\$ 180,602	\$ 172,925	\$ 162,925	\$ 162,672	\$ 143,400
Capital Debt	\$ 1,241,581	\$ 1,771,978	\$ 4,588,882	\$ 3,688,882	\$ 4,136,302
<b>TOTAL</b>	<b>\$ 7,865,679</b>	<b>\$ 9,063,694</b>	<b>\$12,713,037</b>	<b>\$ 11,350,273</b>	<b>\$ 12,551,937</b>
<b>Water &amp; Sewer Fund</b>					
Administration	\$ 577,543	\$ 603,658	\$ 631,063	\$ 605,390	\$ 641,430
Operations	\$ 3,270,624	\$ 3,278,387	\$ 3,444,990	\$ 3,250,520	\$ 3,556,050
<b>TOTAL</b>	<b>\$ 3,848,167</b>	<b>\$ 3,882,045</b>	<b>\$ 4,076,053</b>	<b>\$ 3,855,910</b>	<b>\$ 4,197,480</b>
<b>Water &amp; Sewer Improvements Fund</b>	<b>\$ 78,981</b>	<b>\$ 211,347</b>	<b>\$ 1,471,000</b>	<b>\$ 483,191</b>	<b>\$ 1,957,300</b>
<b>Motor Fuel Tax Fund</b>	<b>\$ 217,000</b>	<b>\$ 175,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 175,000</b>
<b>Police Pension Fund</b>	<b>\$ 869,303</b>	<b>\$ 823,580</b>	<b>\$ 1,141,000</b>	<b>\$ 1,014,966</b>	<b>\$ 1,281,100</b>
<b>Retirement Fund</b>	<b>\$ 678,282</b>	<b>\$ 704,549</b>	<b>\$ 1,136,200</b>	<b>\$ 878,420</b>	<b>\$ 775,225</b>
<b>Fraud, Alcohol, Drug Enforce Fund</b>	<b>\$ -</b>	<b>\$ 32,740</b>	<b>\$ 60,400</b>	<b>\$ 16,500</b>	<b>\$ 59,418</b>
<b>Vehicle Maintenance Fund</b>	<b>\$ 435,921</b>	<b>\$ 475,163</b>	<b>\$ 528,019</b>	<b>\$ 481,621</b>	<b>\$ 553,750</b>
<b>E911 Fund</b>	<b>\$ 444,688</b>	<b>\$ 378,432</b>	<b>\$ 299,090</b>	<b>\$ 294,860</b>	<b>\$ 300,200</b>
<b>Park Development Fund</b>	<b>\$ 39,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,500</b>	<b>\$ 30,000</b>
<b>SSA Sedgebrook</b>	<b>\$ 1,165,232</b>	<b>\$ 1,154,842</b>	<b>\$ 1,163,500</b>	<b>\$ 1,170,563</b>	<b>\$ 1,179,600</b>
<b>SSA Traffic Signal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>	<b>\$ 9,500</b>
<b>General Capital Fund</b>	<b>\$ 714,900</b>	<b>\$ 1,604,023</b>	<b>\$ 3,228,060</b>	<b>\$ 1,801,257</b>	<b>\$ 2,846,150</b>
<b>GRAND TOTAL</b>	<b>\$16,358,053</b>	<b>\$18,505,415</b>	<b>\$25,991,359</b>	<b>\$ 21,549,061</b>	<b>\$ 25,916,660</b>

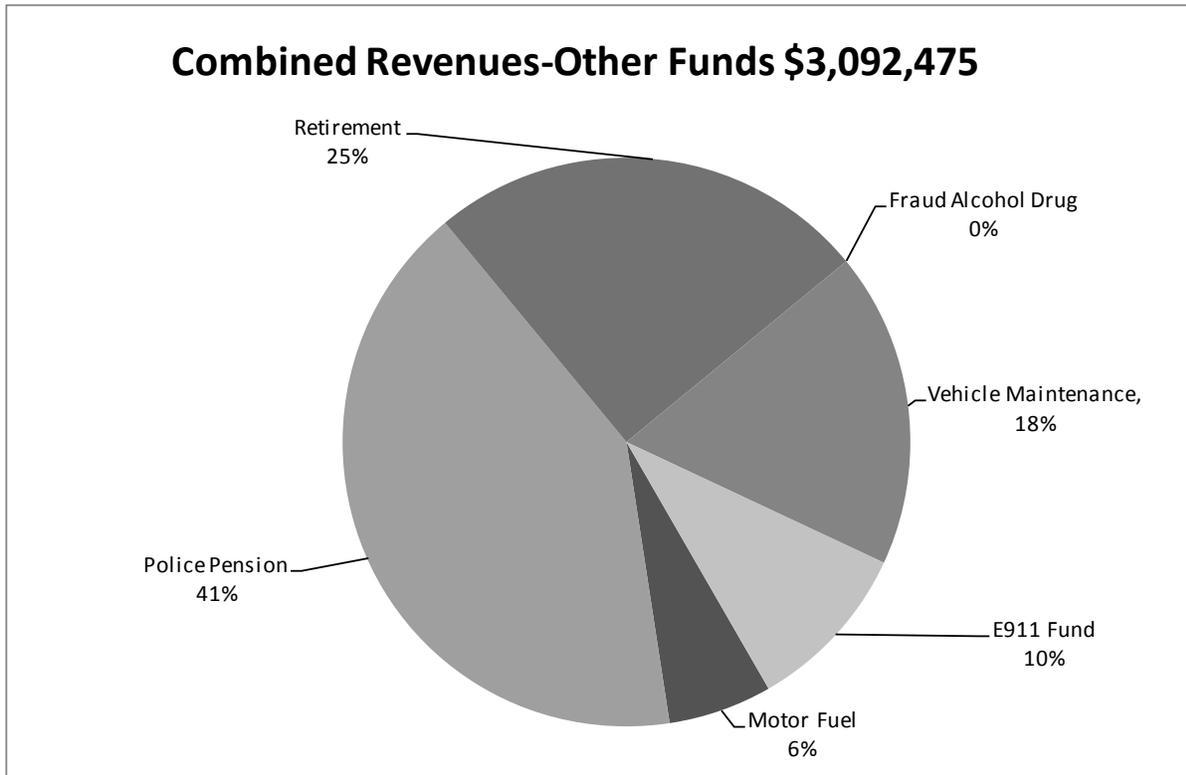
## Expenditure Summary by Activity

Account Activity	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<b>General Fund - Operating</b>					
Administrative Services	\$ 274,377	\$ 237,772	\$ 260,400	\$ 245,460	\$ 285,240
Finance	\$ 231,783	\$ 274,734	\$ 271,680	\$ 269,130	\$ 250,780
Police	\$ 2,516,114	\$ 2,665,521	\$ 2,904,095	\$ 2,757,855	\$ 2,995,600
Community & Econ. Development	\$ 444,989	\$ 461,377	\$ 492,150	\$ 480,970	\$ 527,700
Insurance/Common Expenses	\$ 1,052,641	\$ 933,196	\$ 1,291,105	\$ 1,263,449	\$ 1,396,515
Public Works	\$ 1,641,959	\$ 2,247,250	\$ 2,428,225	\$ 2,302,567	\$ 2,461,450
TOTAL	\$ 6,161,863	\$ 6,819,850	\$ 7,647,655	\$ 7,319,431	\$ 7,917,285
<b>Special Revenue - Operating</b>					
Vehicle Maintenance Fund	\$ 407,515	\$ 444,805	\$ 486,774	\$ 451,621	\$ 529,750
Fraud, Alcohol, Drug Fund	\$ -	\$ 32,740	\$ 60,400	\$ 16,500	\$ 59,418
E911 Fund	\$ 384,448	\$ 330,417	\$ 299,090	\$ 294,860	\$ 300,200
SSA Traffic Signal	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 9,500
TOTAL	\$ 791,963	\$ 807,962	\$ 851,264	\$ 772,981	\$ 898,868
<b>Debt Service - by Fund</b>					
General Debt	\$ 481,581	\$ 481,578	\$ 481,582	\$ 481,582	\$ 481,582
Water & Sewer Improvements Fund	\$ -	\$ -	\$ 25,000	\$ 15,000	\$ -
SSA Sedgebrook	\$ 1,165,232	\$ 1,154,842	\$ 1,163,500	\$ 1,170,563	\$ 1,179,600
TOTAL	\$ 1,646,813	\$ 1,636,420	\$ 1,670,082	\$ 1,667,145	\$ 1,661,182
<b>Capital Projects - by Fund</b>					
Motor Fuel Tax Fund	\$ 217,000	\$ 175,000	\$ 170,000	\$ 170,000	\$ 175,000
General Capital Fund	\$ 714,900	\$ 1,604,023	\$ 3,228,060	\$ 1,801,257	\$ 2,846,150
Water & Sewer Improvements Fund	\$ 78,981	\$ 211,347	\$ 1,446,000	\$ 468,191	\$ 1,957,300
TOTAL	\$ 1,010,881	\$ 1,990,370	\$ 4,844,060	\$ 2,439,448	\$ 4,978,450
<b>Fund Transfer Out</b>					
General Fund	\$ 1,222,235	\$ 1,762,266	\$ 4,583,800	\$ 3,549,260	\$ 4,153,070
Water and Sanitary Sewer Fund	\$ 171,587	\$ 181,004	\$ 186,700	\$ 126,340	\$ 149,070
Vehicle Maintenance Fund	\$ 28,406	\$ 30,358	\$ 41,245	\$ 30,000	\$ 24,000
E911 Fund	\$ 60,240	\$ 48,015	\$ -	\$ -	\$ -
TOTAL	\$ 1,482,468	\$ 2,021,643	\$ 4,811,745	\$ 3,705,600	\$ 4,326,140
<b>Enterprise - Operating</b>					
Water and Sanitary Sewer Fund	\$ 3,676,580	\$ 3,701,041	\$ 3,889,353	\$ 3,729,570	\$ 4,048,410
TOTAL	\$ 3,676,580	\$ 3,701,041	\$ 3,889,353	\$ 3,729,570	\$ 4,048,410
<b>Employee Pensions</b>					
Retirement Fund	\$ 678,282	\$ 704,549	\$ 1,136,200	\$ 878,420	\$ 775,225
Police Pension Fund	\$ 869,303	\$ 823,580	\$ 1,141,000	\$ 1,014,966	\$ 1,281,100
TOTAL	\$ 1,547,585	\$ 1,528,129	\$ 2,277,200	\$ 1,893,386	\$ 2,056,325
<b>GRAND TOTAL</b>	\$16,318,153	\$18,505,415	\$25,991,359	\$21,527,561	\$ 25,886,660

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

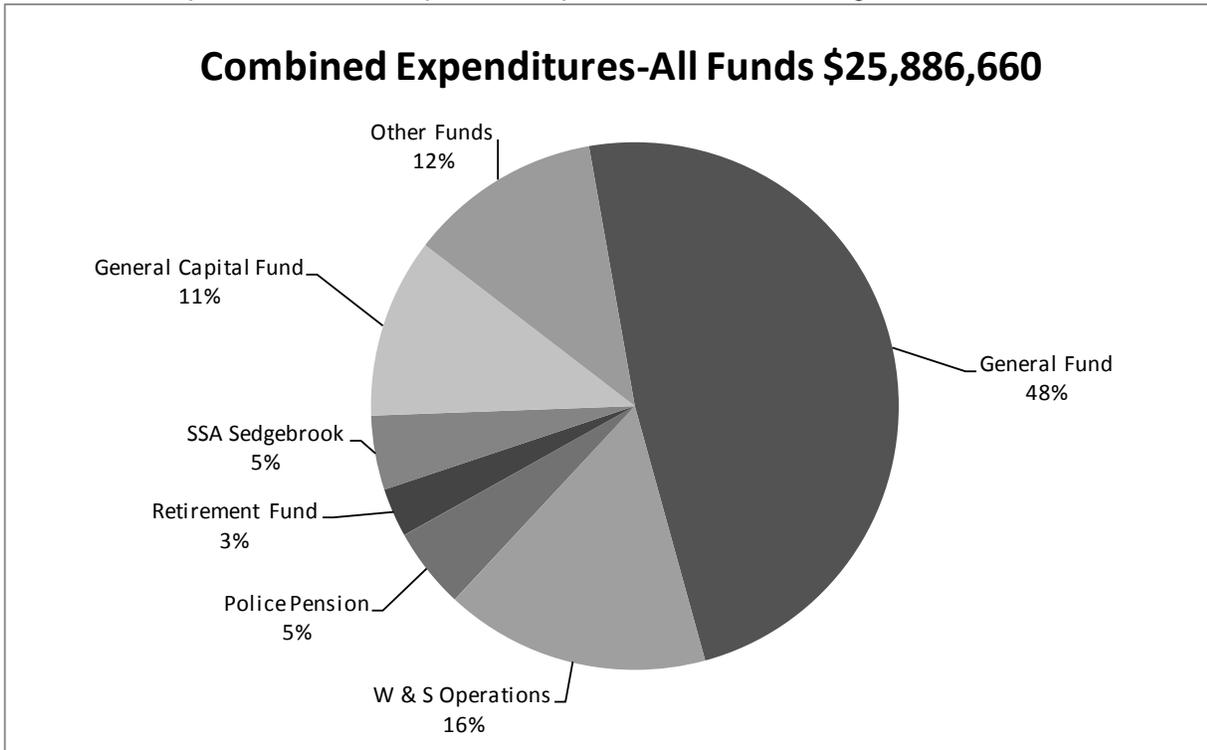


Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

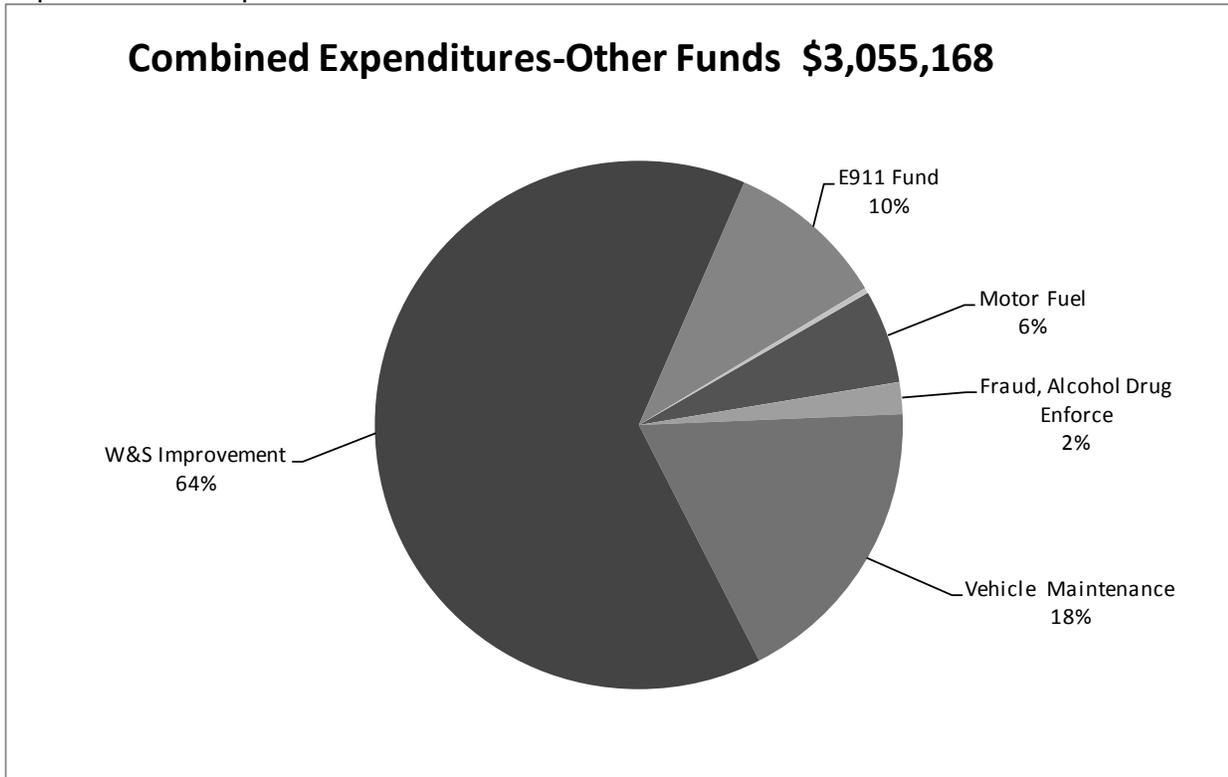


## Combined Expenditures

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



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



## Summary of 2014 Receipts and Expenditures – ALL FUNDS

Fund	Fund Balance 01/01/2014	Estimated			Estimated Disbursements	Estimated Fund Balance 12/31/2014
		Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.		
General Fund	\$12,103,725	\$ -	\$10,713,185	\$22,816,910	\$ 11,350,273	\$11,466,637
General Capital Fund	\$ -	\$ -	\$ 3,061,191	\$ 3,061,191	\$ 1,801,257	\$ 1,259,934
Water & Sewer Fund	\$ 1,278,886	\$ -	\$ 3,724,200	\$ 5,003,086	\$ 3,855,910	\$ 1,147,176
W&S Improvements Fund	\$ 982,828	\$ -	\$ 205,200	\$ 1,188,028	\$ 483,191	\$ 704,837
Motor Fuel Tax Fund	\$ 117,481	\$ -	\$ 210,940	\$ 328,421	\$ 170,000	\$ 158,421
Retirement Fund	\$ 92,729	\$ 763,900	\$ 114,520	\$ 971,149	\$ 878,420	\$ 92,729
Fraud, Alcohol, Drug Enforc	\$ 63,003	\$ -	\$ 12,915	\$ 75,918	\$ 16,500	\$ 59,418
Vehicle Maintenance Fund	\$ 126,900	\$ -	\$ 380,000	\$ 506,900	\$ 521,321	\$ (14,421)
Park Development	\$ 41,537	\$ -	\$ 91,240	\$ 132,777	\$ 21,500	\$ 111,277
E911 Fund	\$ 317,849	\$ -	\$ 303,030	\$ 620,879	\$ 294,860	\$ 326,019
SSA Sedgebrook	\$ 2,055,000	\$ -	\$ 1,179,250	\$ 3,234,250	\$ 1,170,563	\$ 2,063,687
SSA Westminister Signal	\$ 19,139	\$ -	\$ 19	\$ 19,158	\$ 10,000	\$ 9,158
Police Pension Fund	\$19,161,108	\$ 586,000	\$ 528,000	\$20,275,108	\$ 1,014,966	\$19,260,142
<b>GRAND TOTAL</b>	<b>\$36,360,185</b>	<b>\$ 1,349,900</b>	<b>\$20,523,690</b>	<b>\$58,233,775</b>	<b>\$ 21,588,761</b>	<b>\$36,645,014</b>

## Summary of 2015 receipts and expenditures ALL FUNDS

Fund	Estimated Fund Balance 01/01/2015	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursmts.	Estimated Fund Balance 12/31/2015
General Fund	\$11,466,637	\$ -	\$10,376,950	\$21,843,587	\$ 12,551,937	\$ 9,291,650
General Capital Fund	\$ 1,259,934	\$ -	\$ 4,189,420	\$ 5,449,354	\$ 2,846,150	\$ 2,603,204
Water & Sewer Fund	\$ 1,147,176	\$ -	\$ 3,916,500	\$ 5,063,676	\$ 4,197,480	\$ 866,196
W&S Improvements Fund	\$ 704,837	\$ -	\$ 1,369,300	\$ 2,074,137	\$ 1,957,300	\$ 116,837
Motor Fuel Tax Fund	\$ 158,421	\$ -	\$ 182,200	\$ 340,621	\$ 175,000	\$ 165,621
Retirement Fund	\$ 92,729	\$ 657,400	\$ 117,825	\$ 867,954	\$ 775,225	\$ 92,729
Fraud, Alcohol, Drug Enforc	\$ 59,418	\$ -	\$ -	\$ 59,418	\$ 59,418	\$ -
Vehicle Maintenance Fund	(14,421)	\$ -	\$ 553,750	\$ 539,329	\$ 553,750	\$ (14,421)
Park Development	\$ 111,277	\$ -	\$ 100	\$ 111,377	\$ 30,000	\$ 81,377
E911 Fund	\$ 326,019	\$ -	\$ 300,200	\$ 626,219	\$ 300,200	\$ 326,019
SSA Sedgebrook	\$ 2,063,687	\$ -	\$ 1,179,600	\$ 3,243,287	\$ 1,179,600	\$ 2,063,687
SSA Westminster Signal	\$ 9,158	\$ -	\$ 9,500	\$ 18,658	\$ 9,500	\$ 9,158
Police Pension Fund	\$19,260,142	\$ 692,500	\$ 588,600	\$20,541,242	\$ 1,281,100	\$19,260,142
<b>GRAND TOTAL</b>	<b>\$36,645,014</b>	<b>\$ 1,349,900</b>	<b>\$22,783,945</b>	<b>\$60,778,859</b>	<b>\$ 25,916,660</b>	<b>\$34,862,199</b>

## Summary of Available Funds Fund Balances

Fund	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Estimate	FY2015 Budget	Minimum Fund Balance if required
General Fund	\$ 9,590,075	\$11,612,467	\$12,103,725	\$11,466,637	\$ 9,291,650	\$ 6,672,913
General Capital Fund	\$ -	\$ -	\$ -	\$ 1,259,934	\$ 2,603,204	
Water & Sewer Fund	\$ 1,102,118	\$ 1,311,705	\$ 1,278,886	\$ 1,147,176	\$ 866,196	\$ 1,049,370
W&S Improvements Fund	\$ 32,376	\$ 392,455	\$ 982,828	\$ 704,837	\$ 116,837	\$ -
Motor Fuel Tax Fund	\$ 71,948	\$ 74,884	\$ 117,481	\$ 158,421	\$ 165,621	\$ -
Retirement Fund	\$ 89,992	\$ 95,694	\$ 92,729	\$ 92,729	\$ 92,729	\$ -
Fraud, Alcohol, Drug Enforc	\$ 66,986	\$ 69,812	\$ 63,003	\$ 59,418	\$ -	
Vehicle Maintenance Fund	\$ (9,762)	\$ 76,611	\$ 126,900	\$ (14,421)	\$ (14,421)	\$ -
Park Development	\$ (10,488)	\$ 15,322	\$ 41,537	\$ 111,277	\$ 81,377	
E911 Fund	\$ 99,730	\$ 129,320	\$ 137,365	\$ 326,019	\$ 326,019	\$ -
SSA Sedgebrook	\$ 2,013,235	\$ 2,029,893	\$ 2,055,000	\$ 2,063,687	\$ 2,063,687	
SSA Westminster Signal	\$ 18,493	\$ 18,493	\$ 19,139	\$ 9,158	\$ 9,158	
Police Pension Fund	\$14,868,201	\$16,471,709	\$19,161,108	\$19,260,142	\$19,260,142	\$ -
<b>GRAND TOTAL</b>	<b>\$27,932,904</b>	<b>\$32,298,365</b>	<b>\$36,179,701</b>	<b>\$36,645,014</b>	<b>\$34,862,199</b>	

### Significant Changes in Fund Balances

**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 used to pay for 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 (aka audit) is comprised of five specific categories:

- **Nonspendable 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 Nonspendable Fund Balance, as well as net investment in capital assets.

## Combined Summary of Revenues and Expenditures

### Fiscal Year 2015

Revenues	FY2013 Totals Actual	FY2014 Totals Estimated	FY2015 Totals Approved	General	Special Revenue	Enterprise	Pensions
<b>Est Beginning Fund Balance</b>			<b>\$ 36,645,014</b>	<b>\$ 12,726,571</b>	<b>\$ 2,713,559</b>	<b>\$ 1,852,013</b>	<b>\$19,352,871</b>
Taxes	\$11,652,247	\$11,965,510	\$ 11,684,500	\$ 9,173,000	\$ 1,161,600	\$ -	\$ 1,349,900
Licenses & Fees	\$ 4,704,781	\$ 4,869,525	\$ 5,068,500	\$ 580,500	\$ 300,000	\$ 4,188,000	\$ -
Fines & Forfeitures	\$ 385,465	\$ 335,000	\$ 380,000	\$ 380,000	\$ -	\$ -	\$ -
Allotments, Grants, Reimb.	\$ 442,849	\$ 438,266	\$ 793,450	\$ 611,450	\$ 182,000	\$ -	\$ -
Miscellaneous	\$ 264,278	\$ 296,800	\$ 251,600	\$ 32,000	\$ -	\$ 6,000	\$ 213,600
Other Revenue	\$ 2,324,681	\$ 454,189	\$ 1,650,055	\$ 1,222,000	\$ 48,400	\$ 4,500	\$ 375,155
<b>Total</b>	<b>\$19,774,301</b>	<b>\$18,359,290</b>	<b>\$ 19,828,105</b>	<b>\$ 11,998,950</b>	<b>\$ 1,692,000</b>	<b>\$ 4,198,500</b>	<b>\$ 1,938,655</b>
<b>Expenditures</b>							
Personal Services	\$ 5,475,602	\$ 5,277,910	\$ 5,486,550	\$ 4,700,300	\$ 156,100	\$ 630,150	\$ -
Contractual Services	\$ 5,294,285	\$ 5,975,950	\$ 6,504,585	\$ 2,624,445	\$ 463,900	\$ 3,308,640	\$ 107,600
Commodities	\$ 359,925	\$ 396,007	\$ 459,550	\$ 217,240	\$ 216,200	\$ 26,110	\$ -
Other Charges	\$ 1,730,918	\$ 2,096,801	\$ 2,518,553	\$ 375,300	\$ 111,018	\$ 83,510	\$ 1,948,725
Capital Outlay	\$ 1,822,756	\$ 2,267,157	\$ 3,021,150	\$ 2,846,150	\$ 175,000	\$ -	\$ -
<b>Total</b>	<b>\$14,683,486</b>	<b>\$16,013,825</b>	<b>\$ 17,990,388</b>	<b>\$ 10,763,435</b>	<b>\$ 1,122,218</b>	<b>\$ 4,048,410</b>	<b>\$ 2,056,325</b>
<b>Other Financing Sources</b>							
Interfund Transfers In	\$ 1,971,030	\$ 3,514,300	\$ 4,326,140	\$ 2,567,420	\$ 553,750	\$ 1,087,300	\$ 117,670
Interfund Transfers (Out)	\$ (2,021,643)	\$ (3,705,600)	\$ (4,326,140)	\$ (4,153,070)	\$ (24,000)	\$ (149,070)	\$ -
Interfund Loans In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Loans (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
External Loans In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
External Loans (Out)	\$ (1,800,286)	\$ (1,830,436)	\$ (1,830,132)	\$ (481,582)	\$ (1,161,250)	\$ (187,300)	\$ -
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ (1,850,899)</b>	<b>\$ (2,021,736)</b>	<b>\$ (1,830,132)</b>	<b>\$ (2,067,232)</b>	<b>\$ (631,500)</b>	<b>\$ 750,930</b>	<b>\$ 117,670</b>
<b>Revenues &amp; Other Financing Sources Over Expenditures</b>	<b>\$ 3,239,916</b>	<b>\$ 323,729</b>	<b>\$ 7,585</b>	<b>\$ (831,717)</b>	<b>\$ (61,718)</b>	<b>\$ 901,020</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>			<b>\$ 36,652,599</b>	<b>\$ 11,894,854</b>	<b>\$ 2,651,841</b>	<b>\$ 2,753,033</b>	<b>\$19,352,871</b>

# Village of Lincolnshire Fund Structure

**Village of Lincolnshire  
Budgetary Funds**

**Governmental Funds**

**Proprietary Funds**

**Fiduciary Fund**

**General Fund**

**Enterprise Fund**

**Pension Trust Fund**

Administrative Services  
Finance  
Police  
Comm & Econ Development  
Insurance & Common  
Public Works  
    Administration  
    Streets  
    Parks & Grounds  
    Buildings

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

Police Pension

**Internal Service Fund**

Vehicle Maintenance

**Special Revenue Funds**

Motor Fuel Tax Fund  
Retirement Fund  
Fraud, Alcohol, Drug Enforcement  
Tax Increment Financing  
E-911 Operations

**Debt Service Fund**

General: Capital Debt  
Special Service Area (SSA) Sedgebrook

**Capital Projects Fund**

General Capital  
Special Service Area (SSA) Traffic Signal



## **Major Fund Descriptions**

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:

### **MAJOR GOVERNMENTAL FUNDS**

#### **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.

#### **TAX INCREMENTAL FINANCING FUND (TIF)**

The TIF Fund, a Capital Projects Fund, was a legally created "special assessment district" specifically intended to stimulate/encourage the redevelopment of an economically under-utilized section of the Village.

### **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 that covers 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 through a special tax on the benefitting property owners.

### **SPECIAL SERVICE AREA (SSA) FUND - TRAFFIC SIGNAL**

This is a Capital Projects Fund that was created to construct a traffic signal at the intersection of Route 22 and Westminster Way/Hewitt Drive. Signal maintenance cost will be collected through a special tax on the benefitting property owners.

### **MAJOR PROPRIETARY FUNDS**

#### **WATER AND SEWER SANITARY FUND - ENTERPRISE FUND**

The Water and Sanitary Sewer Fund is comprised of 3 "divisions" (1) administration, (2) operations, and (3) capital improvements. The first two divisions are designed to operate as a self-supporting "fund." Administration includes the billing system and professional services which serve to prepare plans for future capital improvements. Operations 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.

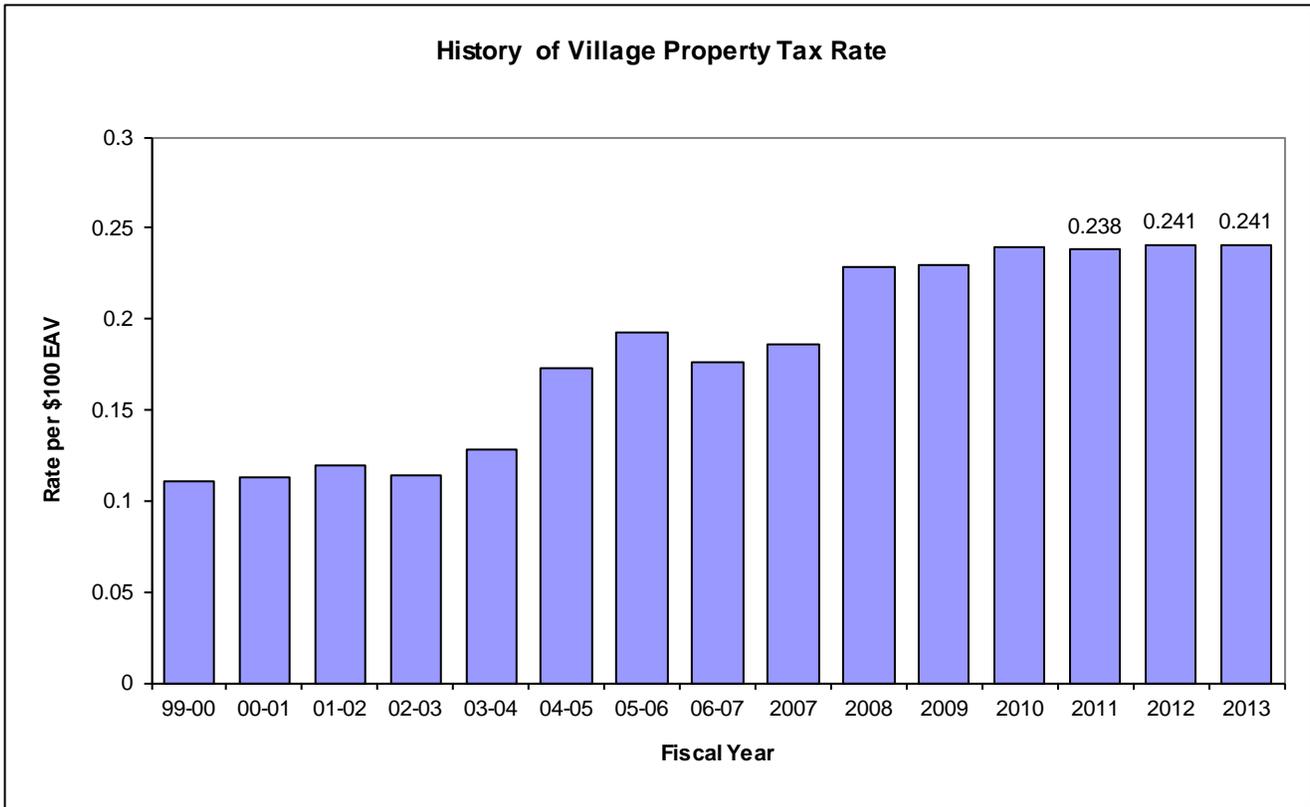
### **POLICE PENSION FUND**

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:

<u>Equalized Assessed Valuation (2013 tax year)</u>	\$ 561,725,434
Debt limit-8.625% of assessed valuation	48,448,819
Amount of general obligation debt	0
<u>Legal Debt Margin</u>	\$ 48,448,819

**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.

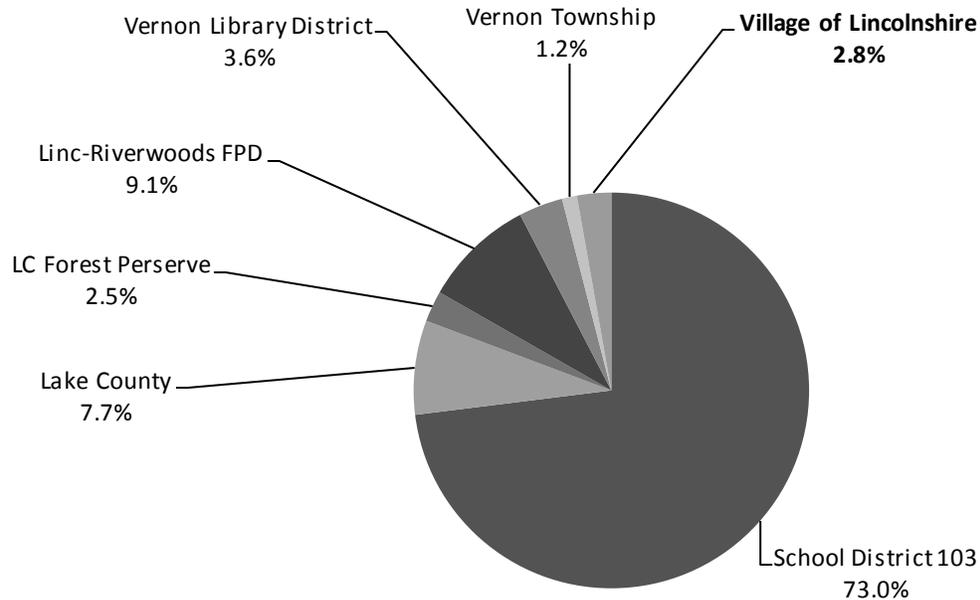
**SCHELTER ROAD IMPROVEMENTS** – In 2009, the Village borrowed \$1,540,000 to reconstruct a primary road in the Lincolnshire Corporate Center. The concrete street was one of the oldest in the Village and carries a significant amount of traffic, especially heavy trucks.

**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

### For Tax Year 2013



An average home with a value of \$500,000 will pay a total property tax of \$14,218 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 and bonded indebtedness 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, planning 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

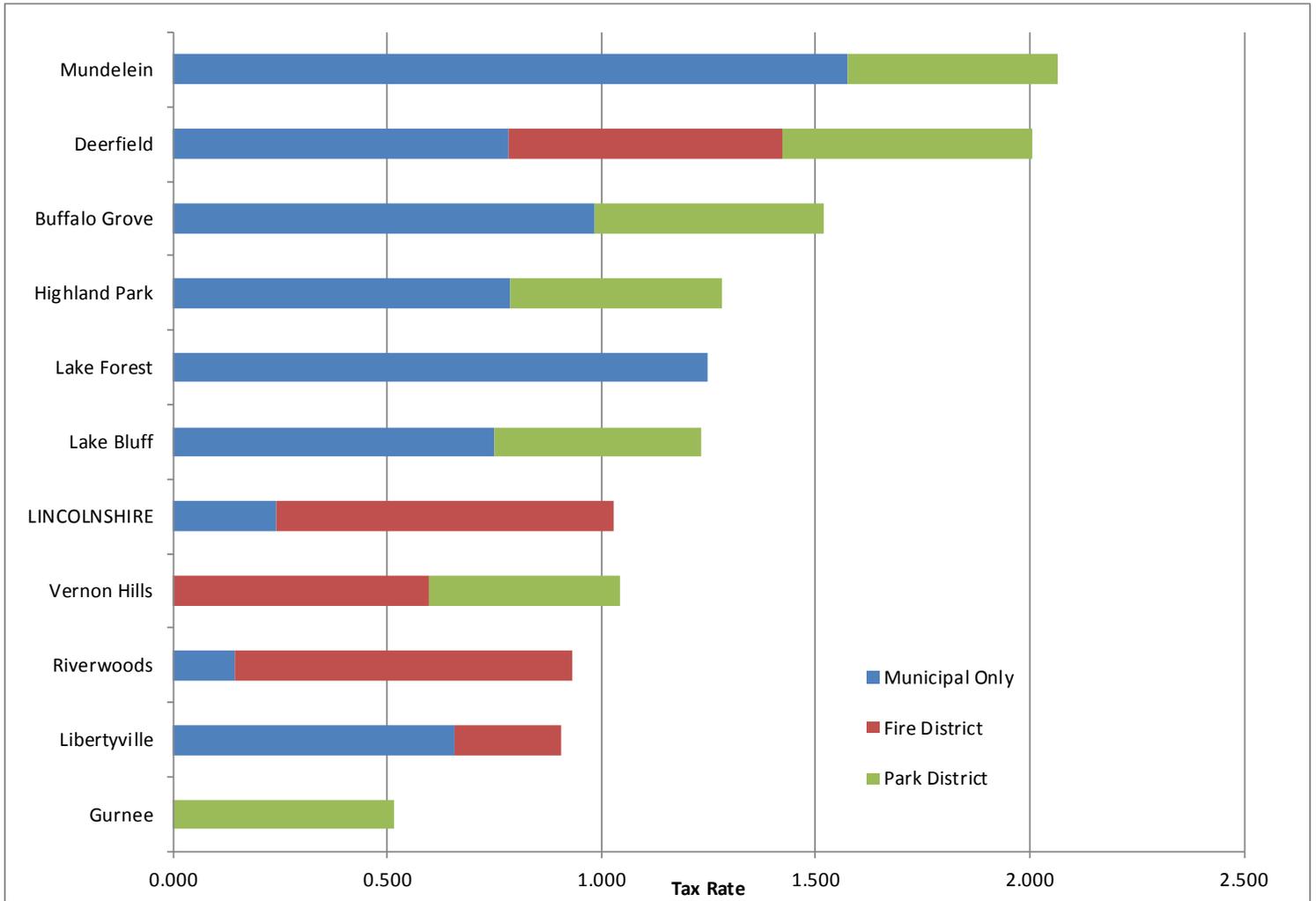
Entity	2009	2010	2011	2012	2013
Village of Vernon Hills	0.000	0.000	0.000	0.000	0.000
Village of Gurnee	0.000	0.000	0.000	0.000	0.000
Village of Riverwoods	0.102	0.110	0.122	0.135	0.144
<b>Village of Lincolnshire</b>	<b>0.230</b>	<b>0.239</b>	<b>0.238</b>	<b>0.241</b>	<b>0.241</b>
Village of Libertyville	0.436	0.466	0.497	0.565	0.655
Village of Lake Bluff	0.556	0.624	0.678	0.763	0.751
Village of Deerfield	0.369	0.443	0.605	0.719	0.784
City of Highland Park	0.536	0.586	0.643	0.709	0.785
Village of Buffalo Grove	0.750	0.797	0.852	0.929	0.983
City of Lake Forest	0.902	0.990	1.035	1.148	1.248
Village of Mundelein	1.179	1.227	1.344	1.481	1.573
School District 103	2.201	2.378	2.558	2.842	3.008
School District 125	2.185	2.306	2.465	2.751	2.989
College of Lake County (532)	0.200	0.218	0.240	0.272	0.296
Lake County	0.464	0.505	0.554	0.608	0.663
Lake County Forest Preserve	0.200	0.198	0.201	0.212	0.218
Vernon Township	0.050	0.054	0.057	0.060	0.065
Vernon Road & Bridge	0.023	0.023	0.024	0.046	0.040
Vernon Special Rd Imp Fund	0.021	0.025	0.011	0.020	0.000
Lincolnshire-Rwoods Fire	0.552	0.606	0.662	0.734	0.786
Vernon Library District	0.226	0.241	0.261	0.291	0.311
<b>Total Tax Rate Comparison</b>					
<b>(Includes typical municipal, park, county, township, school, library, fire &amp; other taxes)</b>					
City of Lake Forest	4.025	4.305	4.626	5.099	5.502
Village of Lake Bluff	5.144	5.571	6.039	6.085	6.866
Village of Riverwoods	5.827	6.338	6.944	7.514	8.007
City of Highland Park	6.038	6.445	7.256	7.612	8.140
Village of Libertyville	6.131	6.531	6.821	7.532	8.233
<b>Village of Lincolnshire</b>	<b>6.352</b>	<b>6.793</b>	<b>7.271</b>	<b>8.057</b>	<b>8.617</b>
Village of Deerfield	6.357	6.942	7.738	8.435	9.019
Village of Vernon Hills	7.049	7.595	8.057	8.854	9.624
Village of Gurnee	6.823	7.267	7.876	8.904	9.756
Village of Buffalo Grove	7.336	7.843	8.399	9.222	9.885
Village of Mundelein	8.034	8.643	9.448	10.690	11.644

Source: Lake County Tax Extension Office

<http://countyclerk.lakecountyil.gov>

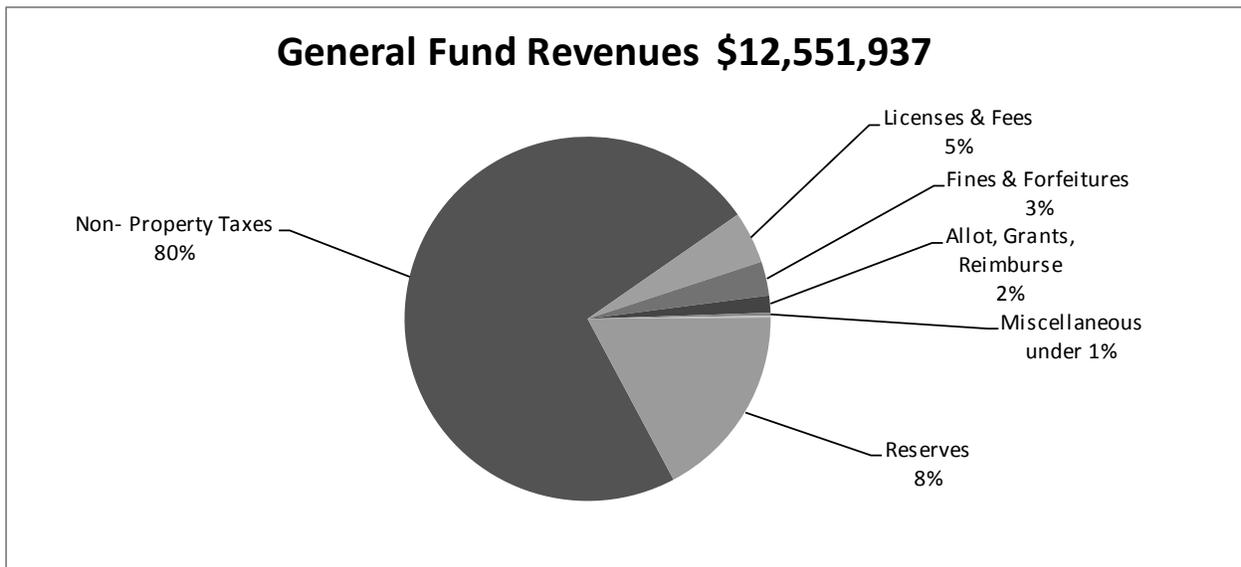
## Area Tax Rate Comparisons - Basic Village Services

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

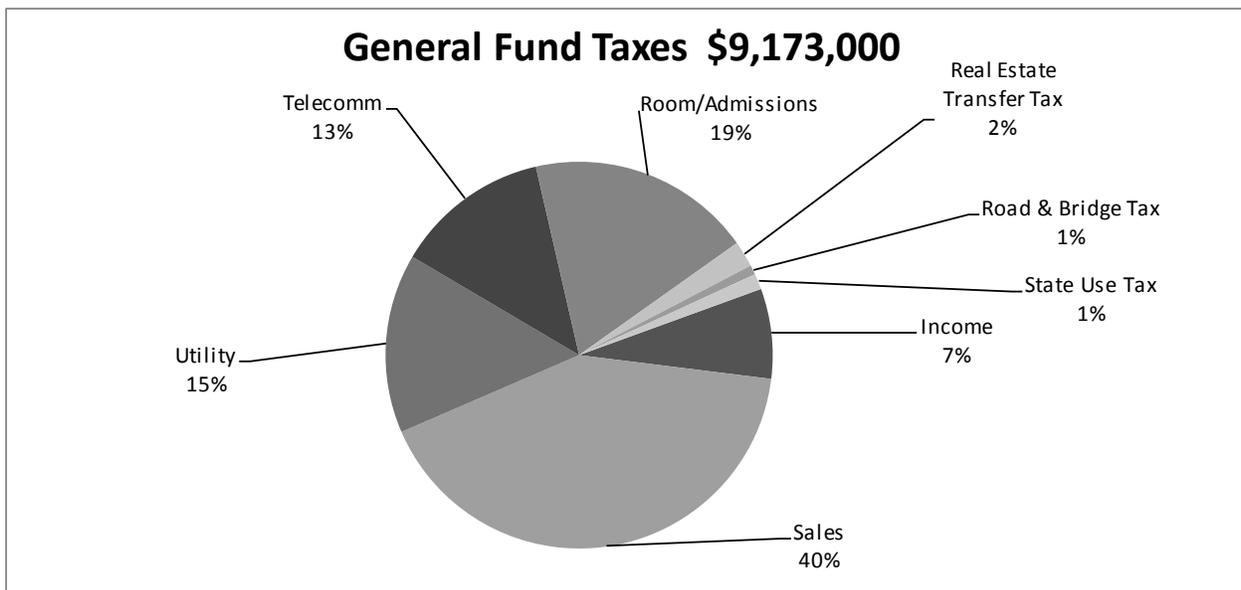


## GENERAL FUND

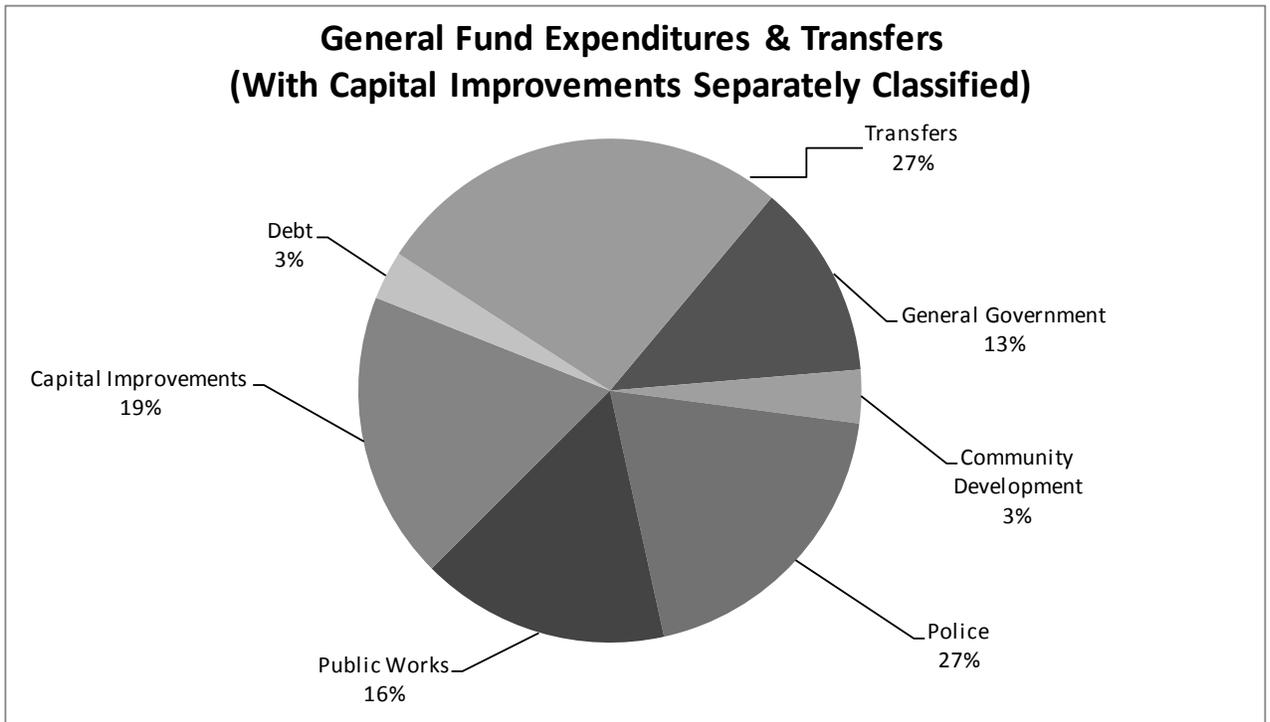
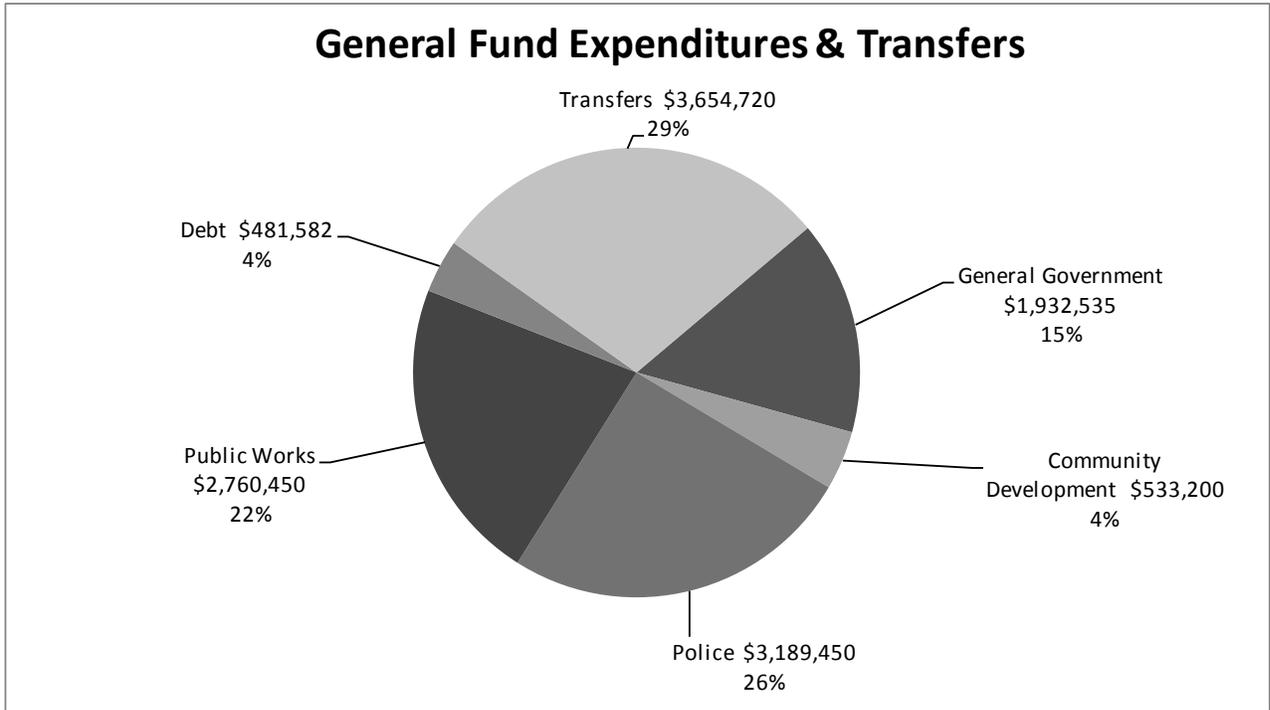
The General Fund is the main operating fund of the Village government. All revenues not required by law or Village policy to be segregated into a separate fund are included here. All expenditures that do not have another designated funding source are also found in this fund. The majority of tax revenue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



Taxes make up the largest portion of the General Fund Revenues, and the chart below depicts the breakdown of various taxes.



## General Fund Expenditures & Transfers



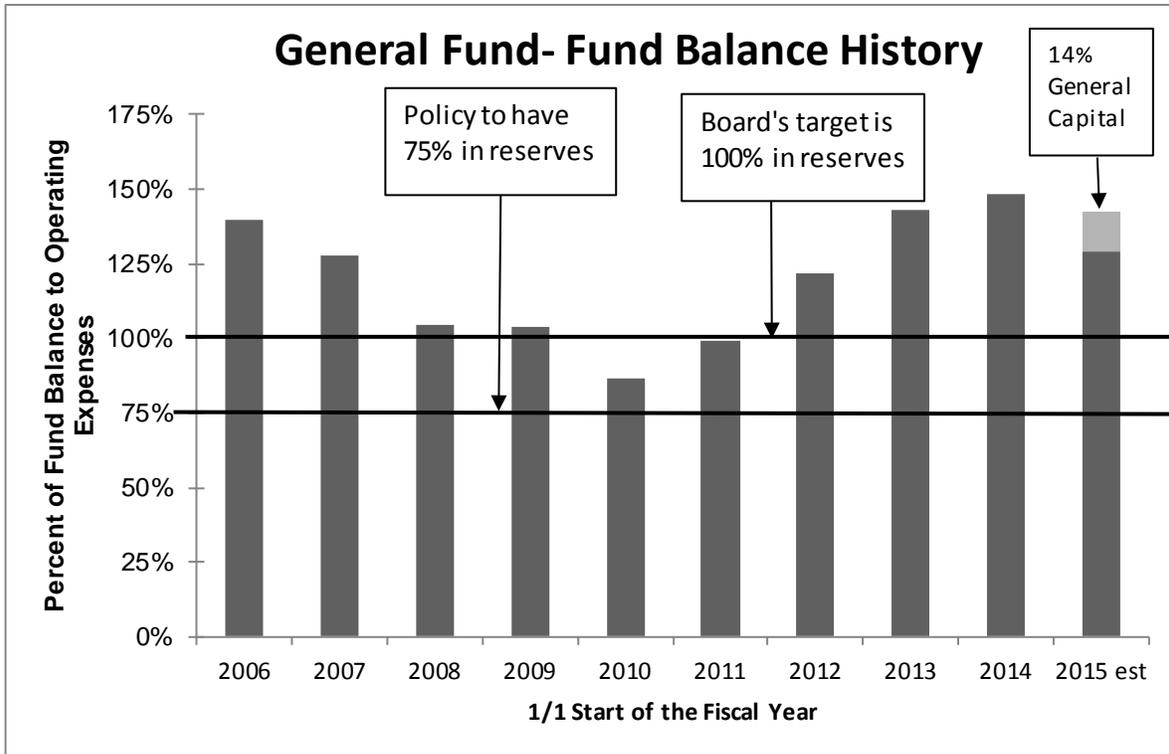
**General Fund - Fund Summary  
Revenues**

	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Est. 2014</b>	<b>Budget 2015</b>
<b>Miscellaneous Taxes</b>	\$ 9,674,677	\$ 9,136,539	\$ 9,357,500	\$ 9,454,360	<b>\$ 9,173,000</b>
<b>Licenses and Fees</b>	\$ 569,131	\$ 509,493	\$ 545,200	\$ 663,725	<b>\$ 580,500</b>
<b>Fines &amp; Forfeitures</b>	\$ 492,402	\$ 385,465	\$ 495,000	\$ 335,000	<b>\$ 380,000</b>
<b>Allots, Grants &amp; Reimbursements</b>	\$ 193,707	\$ 225,467	\$ 189,000	\$ 189,500	<b>\$ 189,450</b>
<b>Miscellaneous Revenue</b>	\$ 29,386	\$ 42,808	\$ 59,000	\$ 36,800	<b>\$ 32,000</b>
<b>Other Income</b>	\$ 24,563	\$ 26,438	\$ 22,000	\$ 33,800	<b>\$ 22,000</b>
<b>General Fund Reserves</b>	\$ _____	\$ _____	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<b><u>\$ 2,174,987</u></b>
<b>TOTAL</b>	\$ 10,983,866	\$ 10,326,210	\$ 13,667,700	\$ 13,713,185	<b>\$ 12,551,937</b>

**Expenditures**

	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Est. 2014</b>	<b>Budget 2015</b>
<b>General Government</b>	\$ 1,558,801	\$ 1,445,702	\$ 1,823,185	\$ 1,778,039	<b>\$ 1,932,535</b>
<b>Community &amp; Economic Development</b>	\$ 450,212	\$ 466,614	\$ 497,450	\$ 484,770	<b>\$ 533,200</b>
<b>Police</b>	\$ 2,698,919	\$ 2,849,353	\$ 3,089,295	\$ 2,890,765	<b>\$ 3,189,450</b>
<b>Public Works</b>	\$ 1,916,166	\$ 2,530,047	\$ 2,714,225	\$ 2,507,817	<b>\$ 2,760,450</b>
<b>Debt &amp; Transfers</b>	<u>\$ 1,241,581</u>	<u>\$ 1,771,978</u>	<u>\$ 4,588,882</u>	<u>\$ 3,688,882</u>	<b><u>\$ 4,136,302</u></b>
<b>TOTAL</b>	\$ 7,865,679	\$ 9,063,694	\$ 12,713,037	\$ 11,350,273	<b>\$ 12,551,937</b>

## 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	Fund Balance	Operating Expenses	Ratio
2006	\$11,505,785	\$8,216,000	140%
2007	\$10,576,229	\$8,278,000	128%
2008	\$9,066,518	\$8,662,000	105%
2009	\$8,890,704	\$8,550,000	104%
2010	\$7,332,889	\$8,491,400	86%
2011	\$7,861,442	\$7,933,004	99%
2012	\$9,590,075	\$7,856,400	122%
2013	\$11,612,467	\$8,134,483	143%
2014	\$12,103,725	\$8,142,973	149%
2015 est.	\$11,461,637	\$8,897,217	129%

ACCT DESCRIPTION		Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<b>FUND 01 - GENERAL FUND REVENUES</b>						
<b><u>TAXES</u></b>						
01-00-70-4010	State Income Tax	\$ 631,615	\$ 701,558	\$ 660,000	\$ 693,500	\$ 690,000
01-00-70-4020	Sales Tax	\$ 2,504,251	\$ 2,382,092	\$ 2,700,000	\$ 2,599,500	\$ 2,600,000
01-00-70-4021	Local Home Rule Sales Tax	\$ 1,184,486	\$ 1,256,668	\$ 1,230,000	\$ 1,214,760	\$ 1,210,000
01-00-70-4030	Utility Tax	\$ 1,203,500	\$ 1,318,577	\$ 1,350,000	\$ 1,395,000	\$ 1,375,000
01-00-70-4032	Telecommunications Tax	\$ 1,336,166	\$ 1,219,285	\$ 1,236,000	\$ 1,186,000	\$ 1,185,000
01-00-70-4040	Room And Admission Tax	\$ 1,709,250	\$ 1,733,789	\$ 1,800,000	\$ 1,780,300	\$ 1,720,000
01-00-70-4050	Real Estate Transfer Tax	\$ 921,597	\$ 330,958	\$ 200,000	\$ 380,000	\$ 200,000
01-00-70-4060	Road & Bridge Tax	\$ 72,226	\$ 72,781	\$ 65,500	\$ 75,600	\$ 73,000
01-00-70-4091	State Use Tax	\$ 111,586	\$ 120,831	\$ 116,000	\$ 129,700	\$ 120,000
		\$ 9,674,677	\$ 9,136,539	\$ 9,357,500	\$ 9,454,360	\$ 9,173,000
<b><u>LICENSES &amp; FEES</u></b>						
01-00-75-4110	Recycle SWALCO Fees	\$ -	\$ -	\$ -	\$ 52,000	\$ 10,000
01-00-75-4120	Liquor Licenses	\$ 60,625	\$ 64,000	\$ 62,000	\$ 64,510	\$ 64,000
01-00-75-4125	Beach Tags	\$ 7,457	\$ 6,400	\$ 7,100	\$ 5,640	\$ 5,500
01-00-75-4126	Park User Fees	\$ 45,964	\$ 51,698	\$ 30,000	\$ 27,000	\$ 27,000
01-00-75-4130	Amusement Devices	\$ 4,150	\$ 2,950	\$ 4,100	\$ 2,950	\$ 2,900
01-00-75-4135	Application Fees	\$ 7,271	\$ 8,200	\$ 5,000	\$ 9,500	\$ 7,500
01-00-75-4140	Engineering Fees	\$ 11,885	\$ 12,500	\$ 12,000	\$ 11,500	\$ 12,000
01-00-75-4145	Planner Fees	\$ 3,130	\$ 1,685	\$ 2,500	\$ 3,000	\$ 3,000
01-00-75-4150	Plan Review Fees	\$ 41,932	\$ 40,938	\$ 35,000	\$ 42,000	\$ 45,000
01-00-75-4155	Annexation Fees		\$ -	\$ -	\$ -	\$ 1,600
01-00-75-4160	Building Permit Fees	\$ 217,317	\$ 148,733	\$ 200,000	\$ 250,000	\$ 200,000
01-00-75-4165	Acreage Impact Fees		\$ -	\$ 19,500	\$ 9,500	\$ 22,500
01-00-75-4166	Forester Fees	\$ 1,400	\$ -	\$ 1,000	\$ 3,200	\$ 1,000
01-00-75-4170	Misc. Licenses & Fees	\$ 15,407	\$ 15,059	\$ 20,000	\$ 15,000	\$ 15,000
01-00-75-4190	Cable Tv Franchise	\$ 150,593	\$ 155,280	\$ 145,000	\$ 150,050	\$ 145,000
01-00-75-4191	Waste Hauler Fees	\$ 2,000	\$ 2,050	\$ 2,000	\$ 2,000	\$ 2,000
01-00-75-4192	Yard Waste Refuse Stickers	\$ -	\$ -	\$ -	\$ 1,650	\$ 1,500
01-00-75-9220	Taste of Lincolnshire Revenue	\$ -	\$ -	\$ -	\$ 14,225	\$ 15,000
		\$ 569,131	\$ 509,493	\$ 545,200	\$ 663,725	\$ 580,500
<b><u>FINES &amp; FORFEITURES</u></b>						
01-00-80-4210	Court Fines	\$ 394,242	\$ 300,150	\$ 390,000	\$ 295,000	\$ 300,000
01-00-80-4230	Alarm Fines & Fees	\$ 3,675	\$ 9,050	\$ 5,000	\$ 5,000	\$ 5,000
01-00-80-4240	Administrative Tow Fees	\$ 94,485	\$ 76,265	\$ 100,000	\$ 35,000	\$ 75,000
		\$ 492,402	\$ 385,465	\$ 495,000	\$ 335,000	\$ 380,000

ACCT DESCRIPTION		Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<b>FUND 01 - GENERAL FUND REVENUES (continued)</b>						
<b><u>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</u></b>						
01-00-85-4310	Police Grants	\$ 8,662	\$ 6,516	\$ 6,500	\$ 9,800	\$ 6,500
01-00-85-4320	Police Training Reimburse		\$ 10,934	\$ -	\$ 200	\$ -
01-00-85-4335	Miscellaneous Grants	\$ 13,100	\$ 208,017	\$ 22,500	\$ 22,500	\$ 22,950
01-00-85-4340	Police Services	\$ 171,945	\$ -	\$ 160,000	\$ 157,000	\$ 160,000
						-
		\$ 193,707	\$ 225,467	\$ 189,000	\$ 189,500	\$ 189,450
<b><u>MISCELLANEOUS REVENUE</u></b>						
01-00-90-4410	Sale Of Surplus Property	\$ 16,312	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
01-00-90-4420	Tree Revenue		\$ -	\$ 5,000	\$ -	\$ -
01-00-90-4430	Other Income	\$ 13,074	\$ 42,808	\$ 34,000	\$ 16,800	\$ 12,000
						-
		\$ 29,386	\$ 42,808	\$ 59,000	\$ 36,800	\$ 32,000
<b><u>OTHER INCOME</u></b>						
01-00-95-4510	Interest Income	\$ 24,563	\$ 26,438	\$ 22,000	\$ 33,800	\$ 22,000
		\$ 24,563	\$ 26,438	\$ 22,000	\$ 33,800	\$ 22,000
		\$			\$	
<b>TOTAL REVENUE</b>		10,983,866	\$ 10,326,210	\$ 10,667,700	10,713,185	\$ 10,376,950
					\$	
<b>USE OF RESERVES</b>		\$ -	\$ -	\$ 3,000,000	3,000,000	\$ 2,174,987
		\$			\$	
<b>FUNDS AVAILABLE</b>		10,983,866	\$ 10,326,210	\$ 13,667,700	13,713,185	\$ 12,551,937



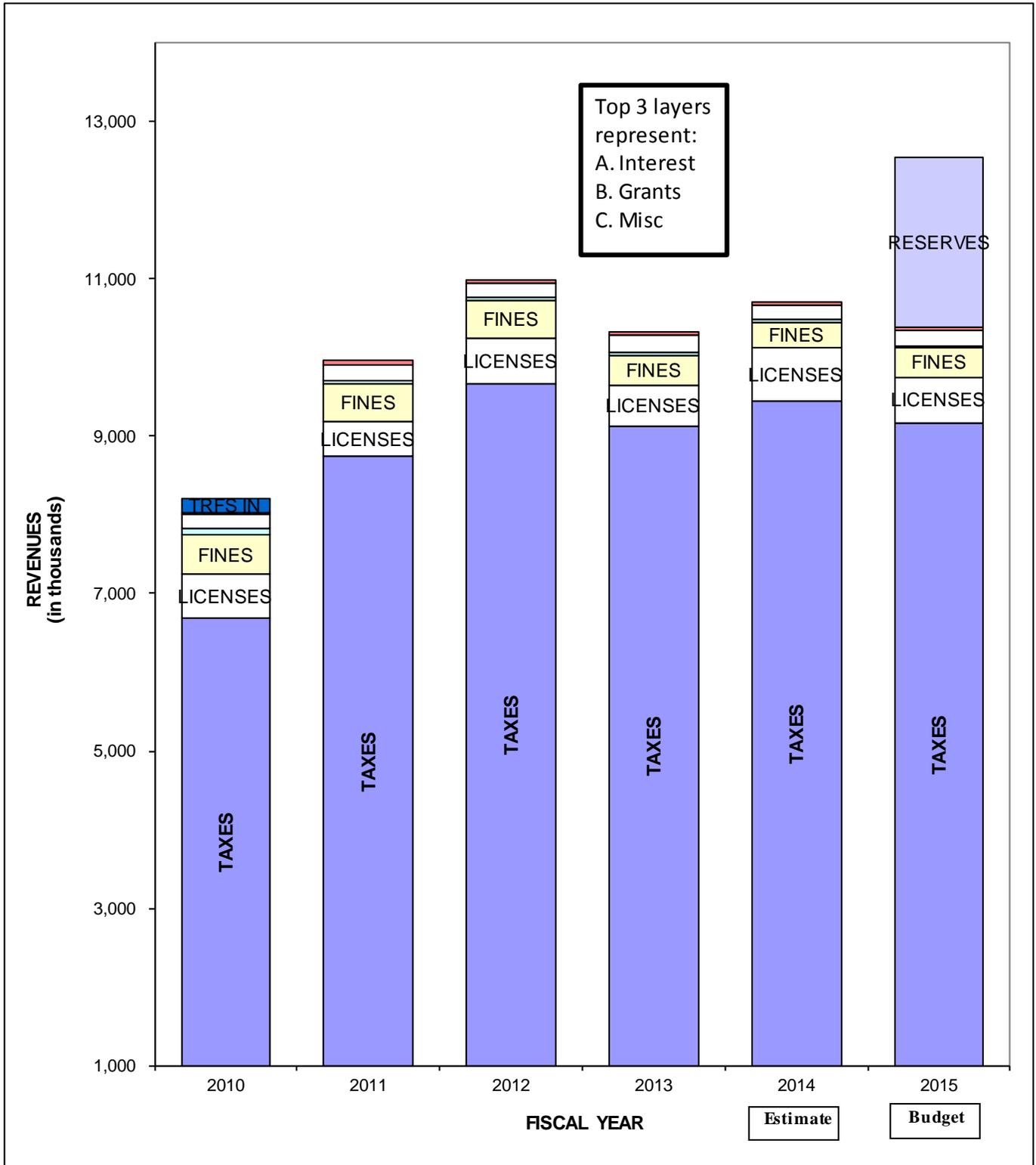
## Explanation of Revenue Sources

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. The total General Fund revenues for the upcoming fiscal year 2014 are expected to decrease -.2% 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 2014.

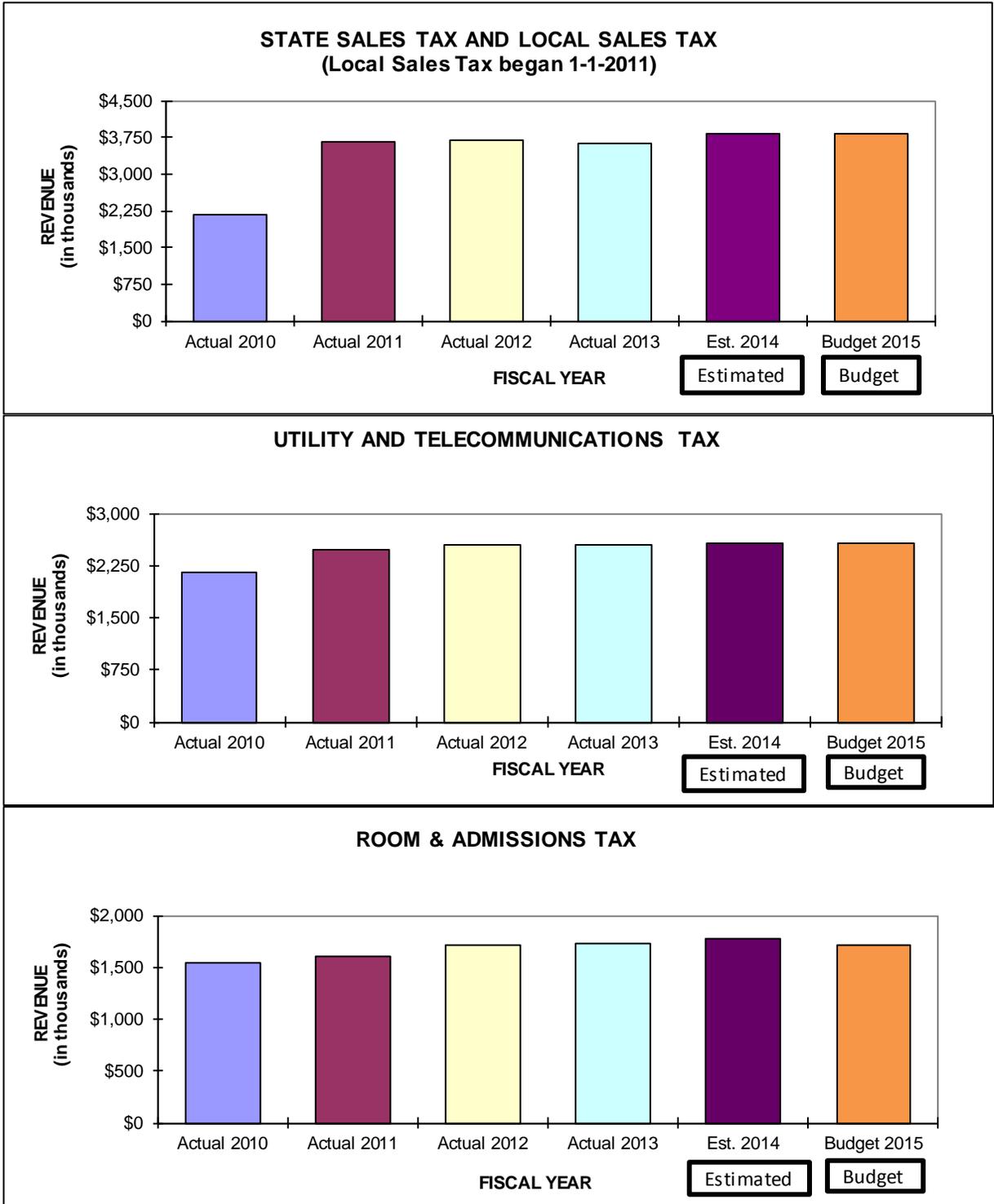
Category	Budget Budget 2014	Proposed Budget 2015	Change in Dollars	Percent Difference
<b>Taxes</b>	\$ 9,357,500	\$ 9,173,000	\$ (184,500)	-2.0%
<b>Licenses &amp; Fees</b>	\$ 545,200	\$ 580,500	\$ 35,300	6.5%
<b>Fines &amp; Forfeitures</b>	\$ 495,000	\$ 380,000	\$ (115,000)	-23.2%
<b>Allotments, Grants &amp; Reimbursements</b>	\$ 189,000	\$ 189,450	\$ 450	0.2%
<b>Miscellaneous</b>	\$ 59,000	\$ 32,000	\$ (27,000)	-45.8%
<b>Other</b>				
<b>Income</b>	\$ 22,000	\$ 22,000	\$ -	0.0%
<b>Total</b>	\$10,667,700	\$ 10,376,950	\$ (290,750)	-2.7%

# GENERAL FUND - HISTORICAL REVENUES



## MAJOR REVENUE SOURCES – GENERAL FUND

Five types of revenue sources account for 77% of the total projected revenues for FY 2014. (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 2015. Only a 1% increase is anticipated.

**Sales Tax:** 1% of Illinois Sales Tax collected within the Village limits. Conservative estimates indicate no increase in 2015.

**Local Home Rule Sales Tax:** 0.50% of Illinois Sales Tax collected within the Village limits. Conservative estimates not increase in 2015.

**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 (1.8%) in 2015.

**Telecommunications Tax:** The tax rate on landlines and cellular service was increased in July, 2010 to 6% from 4.5. This line item is projecting a more than 10% decrease due to recent court decisions which will result in a reduction in the Village's revenue in this area.

**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 decrease (3.3%) compared to the anticipated 2014 fiscal year end.

**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.

- During normal economic times approximately 5 to 8% of the single family dwelling (SFD) units and condo units sell. For FY 2015 it is projected 125 SFD and 28 condo units will be sold.
- The average value of a single family dwelling sold has averaged \$526,000; up slightly from \$516,000. The average value of a condominium sold has averaged \$284,000; up from \$274,000.
- Conservative projections do not include commercial transfers in the budget

The following residential sales in single family dwelling and condo units are projected in 2015.

<b>Projected Residential Sales</b>			
100 Single Family	\$526,000	\$3.00	\$157,800
20 Condominium	\$284,000	\$3.00	\$17,040
TOTAL			\$174,840

**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. Modest growth is projected based on 2014 trends.

## Licenses and Fees

**Liquor Licenses:** Licenses to permit sale of alcoholic liquor. Projected revenue is based on existing, authorized and issued licenses with one additional licenses anticipated in the upcoming year.

**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, subdivision 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 2014 levels.

**Planner Fees:** Fees for in-house planning and zoning compliance review. Planner fees are expected to increase remain relatively stable in 2015.

**Plan Exam/Review Fees:** Plan review fees generated from review of construction documents. The number of plan reviews is anticipated to s increase slightly from 2014.

**Annexation Fees:** A \$500 per acre fee for annexing property into the Village. None

**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.

**Acreege 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 2015.

**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 remain steady for this year.

**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 214 tows @ \$350=\$74,000

## 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 \$10,000 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.

TOTAL GENERAL FUND EXPENDITURES (BUDGETED, LESS TRANSFERS & DEBT)	+	TAX LEVY COLLECTED (POLICE and IMRF PENSIONS)
FULL-TIME EMPLOYEES X 2,080 HOURS		
TOTAL GF EXPENDITURES and TAX LEVIES (Expenditures exclude transfers to other funds)		\$9,765,535
TOTAL FULL-TIME EMPLOYEES		61
<b>In Fiscal Year 2014, the overhead rate will be:</b>		<b>\$76.97 Per Labor Hour Billed</b>

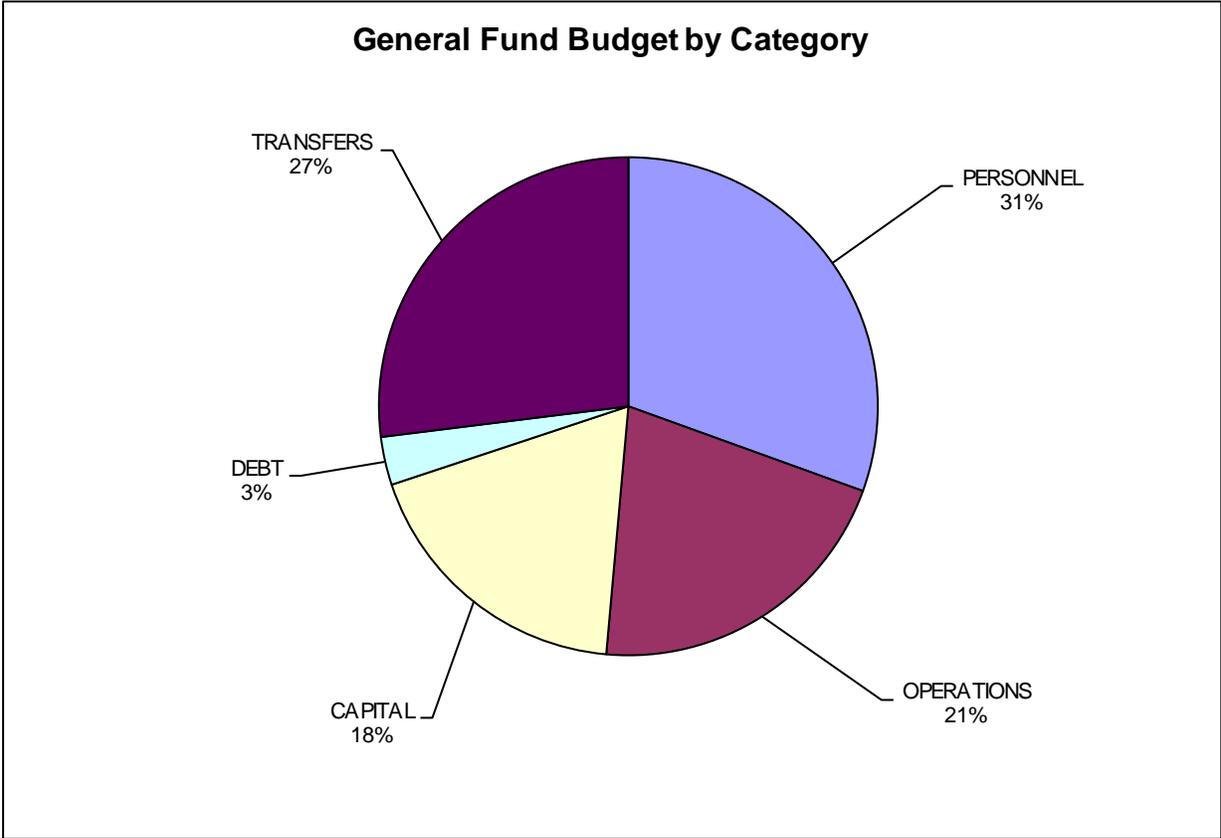
## GENERAL FUND - HISTORICAL EXPENDITURES

### FUND 01- GENERAL FUND

### SUMMARY OF EXPENSES

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
01 ADMINISTRATION SERVICES	\$ 274,377	\$ 237,772	\$ 260,400	\$ 245,460	<b>\$ 285,240</b>
02 FINANCE	\$ 231,783	\$ 274,734	\$ 271,680	\$ 269,130	<b>\$ 250,780</b>
05 POLICE	\$ 2,698,919	\$ 2,849,353	\$ 3,089,295	\$ 2,890,765	<b>\$ 3,189,450</b>
08 COMMUNITY & ECON. DEVELOPMENT	\$ 450,212	\$ 466,614	\$ 497,450	\$ 484,770	<b>\$ 533,200</b>
12 INSUR/COMMON EXPENSES	\$ 1,052,641	\$ 933,196	\$ 1,291,105	\$ 1,263,449	<b>\$ 1,396,515</b>
20 PW ADMINISTRATION	\$ 209,098	\$ 243,045	\$ 187,900	\$ 160,800	<b>\$ 210,200</b>
21 PW STREETS	\$ 829,180	\$ 919,301	\$ 950,100	\$ 960,300	<b>\$ 1,059,275</b>
22 PW PARKS & OPEN SPACES	\$ 697,286	\$ 1,194,776	\$ 1,413,300	\$ 1,224,045	<b>\$ 1,347,575</b>
25 PW BUILDINGS	\$ 180,602	\$ 172,925	\$ 162,925	\$ 162,672	<b>\$ 143,400</b>
26 DEBT	\$ 1,241,581	\$ 1,771,978	\$ 4,588,882	\$ 3,688,882	<b>\$ 4,136,302</b>
<b>TOTAL EXPENSES</b>	<b>\$ 7,865,679</b>	<b>\$ 9,063,694</b>	<b>\$ 12,713,037</b>	<b>\$ 11,350,273</b>	<b>\$ 12,551,937</b>

# GENERAL FUND EXPENDITURES BY CATEGORY



PERSONNEL COSTS	\$ 4,700,300
OPERATING COSTS	\$ 3,216,985
CAPITAL COSTS	\$ 2,846,150
DEBT SERVICE	\$ 481,582
TRANSFERS OUT	\$ 4,153,070
	\$15,398,087

<b>2015 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Administration</b>	<b>01-01</b>

**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 manage 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
- Work with participating communities on development of intergovernmental agreement and organization enabling documents on the creation of an IT Consortium similar to the GIS Consortium. Work with GovITC members to develop plan and execute joint IT projects to reduce costs and improve service delivery for participating communities.
- Explore Opportunities to Increase Use of Mobile Technologies for Field Personnel where Practical:
- Complete Comprehensive Update Personnel Policies Manual: This project was initiated in Fiscal Year 2014 and is hoped to be completed in first quarter of 2015.
- Prepare for and Lead Village Effort in Upcoming Collective Bargaining Agreement Negotiations with Fraternal Order of Police (FOP).
- Explore Options for Implementation of High-Deductible Health Insurance Plan While Meeting Regulations of Affordable Care Act (ACA).
- Implement the distribution of Annual Employee Benefit Statements to all employees to explain the value of the total compensation and benefit program provided by the Village with W-2 at beginning of calendar year.
- Implement transparency portal on website to improve transparency of Village operations.
- Increase use of video on the Village website, via social media, or the Village’s electronic communication methods including the creation of a Lincolnshire YouTube channel to host host full-length videos of Village meetings, as well as brief informative videos regarding programs, services, and projects.

2014 Annual Budget Program Activity Summary		
General Fund	Administration	01-01

### Major Budget Changes

The Administration Department budget is largely unchanged compared to the Fiscal Year 2014 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. Major budget changes are as follows:

- There is \$2,500 proposed in the Professional Services line item for 2015. This line item had no money budgeted in 2014. Funds proposed are to cover the cost of miscellaneous professional service needs that may arise throughout the year.
- Staff proposes to increase the Professional Development line item from \$4,200 to \$20,000. The recommended increase is due to an increase in funds to support the training and development of the Management Analyst as well as to provide funds to use an outside firm/consultant for development of the Village's leadership team.
- The Business Expense line item is proposed to increase slightly. This line item is used largely to fund activities related to employee engagement (Annual Employee Recognition Luncheon, Holiday Luncheon, Employee Picnic, Etc.).

### Capital Projects

There are no capital projects proposed for the Administration Department

### Performance Indicators

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Village Board Meetings	50	50	54	49	54
Ordinances Prepared	52	52	40	40	40
Resolutions Prepared	4			10	10
Resident Mailings	4		4	4	4
E-News Messages Sent	0		52	61	60
E-News Subscribers			975	1200	1250
Facebook Likes			165	165	170
Twitter Followers			130	130	140
General Fund Property Tax Levy	None	None	None	None	None
Citizen Surveys	0	0	1	1	1

### Staffing (Full Time Equivalents)

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2014</b>
Village Manager	.80	.80	.80	.80	<b>.80</b>
Administrative Assistant	1.60	.80	.80	.80	<b>.80</b>
Administrative Intern	.00	.80	.00	.00	<b>.00</b>
Management Analyst	.00	.00	0.80	.80	<b>.80</b>
Administrative Clerk	.50	.50	.25	.25	<b>.25</b>
Production Staff	.30	.30	.00	.00	<b>.00</b>
<b>Total</b>	<b>3.20</b>	<b>3.20</b>	<b>2.65</b>	<b>2.65</b>	<b>2.65</b>

2015 Annual Budget Program Activity Summary		
General Fund	Administration	01-01

**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 216,622	\$ 207,472	\$ 228,900	\$ 219,170	\$ 230,800
Contractual Services	\$ 29,380	\$ 6,887	\$ 3,000	\$ 700	\$ 5,500
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 28,375	\$ 23,413	\$ 28,500	\$ 25,590	\$ 48,940
<b>TOTAL</b>	\$ 274,377	\$ 237,772	\$ 260,400	\$ 245,460	\$ 285,240

**2015 Annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Administration</b>	<b>01-01</b>
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**EXPENDITURE DETAIL**

**FUND 01- GENERAL FUND**

**DEPT 01- DISBURSEMENTS / ADMINISTRATION SERVICES**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-01-60-1000 Regular Salaries	\$ 214,897	\$ 206,021	\$ 219,400	\$ 211,400	\$ 221,000
01-01-60-1500 Part Time Wages			\$ 7,500	\$ 6,270	\$ 7,800
01-01-60-2000 Overtime Salaries	\$ 1,725	\$ 1,451	\$ 2,000	\$ 1,500	\$ 2,000
	\$ 216,622	\$ 207,472	\$ 228,900	\$ 219,170	\$ 230,800
<u>CONTRACTUAL SERVICES</u>					
01-01-61-3000 Equipment Maintenance	\$ -	\$ -	\$ 500	\$ -	\$ 500
01-01-61-4000 Professional Services	\$ 29,380	\$ 6,887	\$ -	\$ -	\$ 2,500
01-01-61-4024 Prof Serv- Misc	\$ -	\$ -	\$ 1,500	\$ 700	\$ 1,500
01-01-61-9000 Outside Services	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
	\$ 29,380	\$ 6,887	\$ 3,000	\$ 700	\$ 5,500
<u>OTHER CHARGES</u>					
01-01-63-1000 Memberships	\$ 7,368	\$ 7,677	\$ 9,000	\$ 9,000	\$ 12,000
01-01-63-2000 Vehicle Allowance	\$ 4,300	\$ 4,800	\$ 4,800	\$ 3,840	\$ 3,840
01-01-63-3000 Professional Development	\$ 1,475	\$ 3,729	\$ 4,200	\$ 2,700	\$ 20,000
01-01-63-4000 Publications	\$ 567	\$ 1,652	\$ 600	\$ 150	\$ 600
01-01-63-5000 Classified Ads	\$ 4,497	\$ 734	\$ 2,000	\$ 1,000	\$ 2,000
01-01-63-7000 Boards & Commissions	\$ 892	\$ 566	\$ 2,300	\$ 3,800	\$ 3,000
01-01-63-9000 Business Expenses	\$ 9,276	\$ 4,255	\$ 5,600	\$ 5,100	\$ 7,500
	\$ 28,375	\$ 23,413	\$ 28,500	\$ 25,590	\$ 48,940
<b>TOTAL DISBURSEMENTS</b>	\$ 274,377	\$ 237,772	\$ 260,400	\$ 245,460	\$ 285,240

<b>2015 Annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Finance</b>	<b>01-02</b>

## **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 IMRF authorized agent and participates in Police Pension activities along with the Village Treasurer. 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 fiscal year end, 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**

- Create Five Year Financial Forecast
- Coordinate Identity Protection training Program
- Update procedure manuals
- Cross train administrative assistants
- Implement credit card processing
- Implement vendor direct deposit program
- Implement GASB 68- Financial Reporting for Pensions
- Install new Financial software
- Coordinate record retention and destruction plan
- Implement monthly utility billing

2015 Annual Budget Program Activity Summary		
General Fund	Finance	01-02

**Major Budget Changes:**

2014 Regular Salaries included one-time accrued vacation and sick leave benefit payments to a retiring Account Clerk Supervisor.

**Capital Projects:** Associated costs to install new Financial Software

**Performance Indicators**

	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Budget 2014</u>	<u>Est. 2014</u>	<u>Budget 2015</u>
Vendor A/P checks	1,745	1,768	1,800	1,930	1,800
Vendor Direct Deposit	0	0	0	20	100
Payroll checks	212	208	200	229	150
Payroll Direct Deposit	1,911	1,870	1,900	1,936	2,000

**Staffing (Full Time Equivalents)**

	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Budget 2014</u>	<u>Actual 2014</u>	<u>Budget 2015</u>
Finance Director	.80	.80	.80	.80	.80
Account Clerk Supervisor	.80	.80	.0	.0	.0
Senior Accountant	.0	.0	.80	.80	.80
Financial Sec./Rec.	<u>.80</u>	<u>.80</u>	<u>.80</u>	<u>.80</u>	<u>.80</u>
TOTAL	2.40	2.40	2.40	2.40	2.40

2015 Annual Budget Program Activity Summary		
General Fund	Finance	01-02

**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 206,042	\$ 250,167	\$ 245,000	\$ 242,300	\$ 224,700
Contractual Services	\$ 22,785	\$ 18,508	\$ 20,580	\$ 20,580	\$ 20,405
Commodities	\$ 716	\$ 3,057	\$ 400	\$ 355	\$ -
Other Charges	\$ 2,240	\$ 3,002	\$ 5,700	\$ 5,895	\$ 5,675
TOTAL	\$ 231,783	\$ 274,734	\$ 271,680	\$ 269,130	\$ 250,780

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Finance</b>	<b>01-02</b>
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**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-02-60-1000 Regular Salaries	\$ 201,487	\$ 246,365	\$ 245,000	\$ 242,300	\$ 224,200
01-02-60-2000 Overtime Salaries	<u>\$ 4,555</u>	<u>\$ 3,802</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>
	\$ 206,042	\$ 250,167	\$ 245,000	\$ 242,300	\$ 224,700
<u>CONTRACTUAL SERVICES</u>					
01-02-61-2000 Printing	\$ 366	\$ 1,016	\$ 800	\$ 800	\$ 825
01-02-61-3019 Eq Maint- Mail Equip / Misc.	\$ 1,390	\$ 1,529	\$ 200	\$ 200	\$ 200
01-02-61-4003 Prof Serv- Audit	\$ 20,185	\$ 15,200	\$ 18,580	\$ 18,580	\$ 18,380
01-02-61-5000 Legal Notices	\$ 844	\$ 725	\$ 900	\$ 900	\$ 900
01-02-61-9000 Outside Serv- Misc & Shipping	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>
	\$ 22,785	\$ 18,508	\$ 20,580	\$ 20,580	\$ 20,405
<u>COMMODITIES</u>					
01-02-62-2000 Licensing Supplies- beach tags	\$ 358	\$ 352	\$ 400	\$ 355	\$ -
01-02-62-1000 Office Supplies	<u>\$ 358</u>	<u>\$ 2,705</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	\$ 716	\$ 3,057	\$ 400	\$ 355	\$ -
<u>OTHER CHARGES</u>					
01-02-63-1000 Memberships	\$ 1,296	\$ 440	\$ 700	\$ 720	\$ 800
01-02-63-3000 Professional Development	\$ 140	\$ 1,632	\$ 4,000	\$ 3,500	\$ 4,000
01-02-63-4000 Publications	\$ 413	\$ 174	\$ 300	\$ 175	\$ 175
01-02-63-8600 Minor Equipment	\$ -	\$ -	\$ 300	\$ 1,200	\$ 300
01-02-63-9000 Business Expenses	<u>\$ 391</u>	<u>\$ 756</u>	<u>\$ 400</u>	<u>\$ 300</u>	<u>\$ 400</u>
	\$ 2,240	\$ 3,002	\$ 5,700	\$ 5,895	\$ 5,675
<b>TOTAL DISBURSEMENTS</b>	\$ 231,783	\$ 274,734	\$ 271,680	\$ 269,130	\$ 250,780

2015 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, housewatch 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**

- Crime & Incident Data Analysis: Identify and train key members of the command staff in the use of the crime mapping and incident analysis functions of the New World Records Management System to identify/highlight locations where incidents (traffic crashes, criminal acts, and calls for service) are occurring with the most frequency. Implement proactive patrol tactics based on specific crime and traffic crash trends and data analysis.
- Update Police Department Policies: Conduct a comprehensive review of the Police Department’s written policies and procedures based on “best practices” in law enforcement. Rewrite and update directives prioritizing those policies and procedures identified as “critical” (high liability) areas, such as vehicle pursuits and the lock-up facility. Initiate an in-service training program focusing on periodic review of critical policies and procedures with all police personnel.
- Career Development Program: Create a career development program for all Police Department personnel. Identify a core or baseline of training for each employee based on their assignment, functional responsibilities, tenure, and overall department needs. Initiate annual training plan in response to career development program within confines of department’s professional development budget.
- 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.

**Major Budget Changes**

The major change for FY2015 in Police Department operations is the addition of a fifth sergeant position; authorized by the Village Board during the summer of 2014. This increases the number of authorized positions in the Police Department from 28 to 29 Full Time Equivalents.

2015 annual Budget Program Activity Summary		
General Fund	Police	01-05

### Capital Projects

• Vehicle Replacement	\$	53,000
• Vehicle Equipment Transfer	\$	7,000
• In-Car Video Cameras	\$	27,900
• Dash-Mounted Radar Replacement	\$	7,500

### Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Calls For Service	38,323	20,745	8,000	14,256	15,000
Total Reports	1,843	1,888	2,200	1,416	2,000
Arrests (Includes traffic)	3,563	3,205	500	3,256	3,500
DUI Arrests	94	73	100	49	75
DUI Conviction Rate	85.0%	90.0%	95%	95%	95%
FBI Part I Crimes	86	70	100	40	75
FBI Part I Crimes Cleared	26%	30%	35%	32%	35%

### Staffing (Full Time Equivalents)

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
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	4.00	5.00	5.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	15.00	15.00	15.00	15.00	15.00
School Resource Officer	1.00	1.00	1.00	1.00	1.00
Telecommunications Supervisor	0.20	0.20	0.00	0.00	0.00

<b>2015 annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Police</b>	<b>01-05</b>

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Telecommunicator	0.80	0.80	0.00	0.00	<b>0.00</b>
Community Service Officer	1.00	1.00	1.00	1.00	<b>1.00</b>
Administrative Assistant	1.00	1.00	1.00	1.00	<b>1.00</b>
Records Clerk	<u>1.80</u>	<u>1.80</u>	<u>2.00</u>	<u>2.00</u>	<u><b>2.00</b></u>
Total	28.80	28.80	28.00	29.00	<b>29.00</b>

#### **EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Personnel Expenses	\$ 2,329,531	\$ 2,370,625	\$ 2,614,000	\$ 2,508,900	<b>\$ 2,699,000</b>
Contractual Services	\$ 103,015	\$ 215,362	\$ 188,495	\$ 156,988	<b>\$ 185,500</b>
Commodities	\$ 9,749	\$ 11,301	\$ 18,000	\$ 13,662	<b>\$ 18,700</b>
Other Charges	\$ 73,819	\$ 68,233	\$ 83,600	\$ 78,305	<b>\$ 92,400</b>
Transfers	<u>\$ 182,805</u>	<u>\$ 183,832</u>	<u>\$ 185,200</u>	<u>\$ 132,910</u>	<u><b>\$ 193,850</b></u>
<b>TOTAL</b>	<b>\$ 2,698,919</b>	<b>\$ 2,849,353</b>	<b>\$ 3,089,295</b>	<b>\$ 2,890,765</b>	<b>\$ 3,189,450</b>

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Police</b>	<b>01-05</b>
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**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-05-60-1000 Regular Salaries	\$ 2,208,604	\$ 2,259,254	\$ 2,409,000	\$ 2,325,400	\$ 2,530,000
01-05-60-2000 Overtime Salaries	\$ 120,927	\$ 111,371	\$ 110,000	\$ 141,400	\$ 125,000
01-05-60-2100 Overtime Contract Services	\$ -	\$ -	\$ 95,000	\$ 42,100	\$ 44,000
	\$ 2,329,531	\$ 2,370,625	\$ 2,614,000	\$ 2,508,900	\$ 2,699,000
<u>CONTRACTUAL SERVICES</u>					
01-05-61-2000 PRINTING	\$ 1,593	\$ 4,444	\$ -	\$ -	\$ -
01-05-61-2001 Case Reports & Forms	\$ -	\$ -	\$ 2,625	\$ 2,000	\$ 2,500
01-05-61-2003 Print- Tickets	\$ -	\$ -	\$ 3,000	\$ 1,500	\$ 3,000
01-05-61-2005 Print- Field Directory	\$ -	\$ -	\$ 500	\$ 400	\$ 500
01-05-61-2007 Print- Promotional	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-05-61-3000 EQUIPMENT MAINTENANCE	\$ 56,060	\$ 43,347	\$ -	\$ -	\$ -
01-05-61-3002 Eq Maint- Audio/Emerg Light	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
01-05-61-3003 Eq Maint- Test-AED, DIU, Etc.	\$ -	\$ -	\$ 1,500	\$ 400	\$ 1,000
01-05-61-3005 Eq Maint- CAD/Rec Sys	\$ -	\$ -	\$ 15,000	\$ 14,650	\$ 15,500
01-05-61-3008 Eq Maint- Firearms	\$ -	\$ -	\$ 500	\$ -	\$ 500
01-05-61-3009 Eq Maint- In-Car Video Cam	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
01-05-61-3010 Eq Maint- Live Scan	\$ -	\$ -	\$ 3,500	\$ 3,325	\$ 3,500
01-05-61-3012 Eq Maint- Misc Office Eq	\$ -	\$ -	\$ 500	\$ -	\$ 500
01-05-61-3013 Mobile Data Computers	\$ -	\$ -	\$ 1,000	\$ 155	\$ 1,000
01-05-61-3014 Overweight Trk Scales Cert	\$ -	\$ -	\$ 1,000	\$ -	\$ 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	\$ 7,900	\$ 8,000
01-05-61-3021 Eq Maint- CLC Radio Net	\$ -	\$ -	\$ 21,250	\$ 21,208	\$ 22,000
01-05-61-3030 Eq Maint- Emerg Warning Siren	\$ -	\$ -	\$ 2,800	\$ 2,750	\$ 2,800
01-05-61-4000 PROFESSIONAL SERVICES*	\$ 43,693	\$ 38,813	\$ -	\$ -	\$ -
01-05-61-4002 Prof Serv- Animal Control	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
01-05-61-4006 Prof Serv- Crime Lab Assess	\$ -	\$ -	\$ 12,300	\$ 12,500	\$ 12,700
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	\$ 48,000	\$ 63,600
01-05-61-4014 Prof Serv- Digital Forensics	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
01-05-61-4015 Prof Serv- Recruit/ Testing	\$ -	\$ -	\$ 10,000	\$ 4,900	\$ -
01-05-61-4025 Prof Serv- Internet Connection	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 9,900
01-05-61-5500 DATA SYSTEMS	\$ 1,669	\$ 2,266	\$ -	\$ -	\$ -
01-05-61-5506 Data Sys- Power Doc Mgt Sware	\$ -	\$ -	\$ 1,500	\$ 1,350	\$ 1,500
01-05-61-5515 Data Sys- Wireless	\$ -	\$ -	\$ 6,720	\$ 6,500	\$ 6,300
	\$ 103,015	\$ 215,362	\$ 188,495	\$ 156,988	\$ 185,500

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Police</b>	<b>01-05</b>
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**EXPENDITURE DETAIL CONTINUED**

<u>COMMODITIES</u>		Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-05-62-3000	MAINTENANCE MATERIALS	\$ 9,749	\$ 11,301		\$ -	\$ -
01-05-62-3001	Maint Mat- BA / AED Supplies	\$ -	\$ -	\$ 1,500	\$ 400	\$ 1,500
01-05-62-3007	Maint Mat- Evidence Collection	\$ -	\$ -	\$ 2,000	\$ 2,130	\$ 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	\$ 1,332	\$ 1,500
01-05-62-3031	Maint Mat- Radios & Equip	\$ -	\$ -	\$ 3,000	\$ 1,000	\$ 3,000
01-05-62-3033	Maint Mat- Misc.	\$ -	\$ -	\$ 2,000	\$ 250	\$ 1,500
01-05-62-3046	Maint Mat- Video Recording Sup	\$ -	\$ -	\$ 500	\$ 1,050	\$ 1,200
		\$ 9,749	\$ 11,301	\$ 18,000	\$ 13,662	\$ 18,700
<u>OTHER CHARGES</u>						
01-05-63-1000	Memberships	\$ 1,750	\$ 1,420	\$ 2,100	\$ 2,070	\$ 2,250
01-05-63-3000	PROFESSIONAL DEVELOPMENT	\$ 22,082	\$ 27,602		\$ -	\$ -
01-05-63-3002	Prof Dev-Certified Courses	\$ -	\$ -	\$ 27,000	\$ 25,000	\$ 30,000
01-05-63-3004	Prof Dev-NIPAS Training	\$ -	\$ -	\$ 5,000	\$ 4,705	\$ 5,000
01-05-63-3006	Prof Dev- NEMRT	\$ -	\$ -	\$ 3,000	\$ 2,740	\$ 3,000
01-05-63-4000	Publications	\$ 348	\$ 524	\$ 600	\$ 850	\$ 750
01-05-63-6000	UNIFORMS	\$ 26,173	\$ 22,929	\$ -	\$ -	\$ -
01-05-63-6001	Uniform- Body Armor	\$ -	\$ -	\$ 8,000	\$ 9,800	\$ 8,000
01-05-63-6002	Uniform- Cleaning	\$ -	\$ -	\$ 9,000	\$ 7,800	\$ 9,100
01-05-63-6004	Uniform- Jacket Replace	\$ -	\$ -	\$ 1,500	\$ 1,410	\$ 1,500
01-05-63-6005	Uniform- NIPAS	\$ -	\$ -	\$ 500	\$ -	\$ 500
01-05-63-6006	Uniform- Patches/Insignias	\$ -	\$ -	\$ 1,000	\$ 630	\$ 1,000
01-05-63-6007	Uniform- Replacement	\$ -	\$ -	\$ 10,000	\$ 9,000	\$ 10,000
01-05-63-8600	Minor Equipment**	\$ 16,340	\$ 5,918	\$ -	\$ -	\$ -
01-05-63-8601	Firearm Replacements	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,800
01-05-63-8602	Minor Office & Veh Equip	\$ -	\$ -	\$ -	\$ -	\$ 2,000
01-05-63-8603	Officer Personal Safety Eq	\$ -	\$ -	\$ 2,800	\$ 2,000	\$ 1,000
01-05-63-9000	Business Expense	\$ 7,126	\$ 9,840	\$ 3,500	\$ 3,500	\$ 4,500
01-05-63-9002	Comm Oriented Awareness & Prev	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 6,000
01-05-63-9005	Gun Buy-Back Program	\$ -	\$ -	\$ 500	\$ -	\$ -
01-05-63-9006	Lincolnshire Explorer Post Op	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
01-05-63-9007	Veh Titles/Plates	\$ -	\$ -	\$ 500	\$ 700	\$ 500
01-05-63-9009	Officer Testing	\$ -	\$ -	\$ 1,000	\$ 500	\$ 1,000
01-05-80-4000	Equip- Furniture	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ 2,000
		\$ 73,819	\$ 68,233	\$ 83,600	\$ 78,305	\$ 92,400
<u>TRANSFERS</u>						
01-05-98-1200	Transfer Out- VMF	\$ 182,805	\$ 183,832	\$ 185,200	\$ 132,910	\$ 193,850
		\$ 182,805	\$ 183,832	\$ 185,200	\$ 132,910	\$ 193,850
<b>TOTAL DISBURSEMENTS</b>		\$ 2,698,919	\$ 2,849,353	\$ 3,089,295	\$ 2,890,765	\$ 3,189,450

2015 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

- Focus on economic development efforts to “Brand” and promote Lincolnshire, outreach to commercial center management/tenants, and create a dedicated commercial website.
- Create a comprehensive pedestrian path plan, incorporating unified designed amenities.
- Analyze and begin implementation of wayfinding signage and updated Village identification signage programs.
- Continue Business Site Visits to gauge local business’ experiences
- Continue comprehensive review of Village’s Zoning Ordinance; revising and incorporating modern, user-friendly language and structure where appropriate
- Foster greater interaction with residents and resident organizations
- Continue to investigate opportunities to provide shared services with other communities
- Continue and build upon Staff support of existing community-wide events, while initiating new seasonal events.

## Major Budget Changes

- **Memberships** - This is a newly-combined account including general Staff memberships and specific American Planning Association memberships. This account is increased by 42%, from \$1,900 to \$2,700, to allow for an additional AICP (American Institute of Certified Planners) certification for Village Planner Robles. Village Planner Robles is expected to take the Certification exam in 2015. Building Official Jesse (who recently passed an exam to become the Village’s only Certified Floodplain Manager) also is joining two Statewide Floodplain & Stormwater Management associations.
- **Memberships – Business Development:** This is a newly-combined account including business development memberships and initiatives from Visit Lake County and the Buffalo Grove Lincolnshire Chamber of Commerce. This account has been increased from \$15,500 to \$20,500 to accommodate the Visit Lake County base \$15,000 membership, unchanged from the previous

2015 annual Budget Program Activity Summary		
General Fund	Community and Economic Development	01-08

Fiscal Year, plus \$5,000 in advertising specific to Lincolnshire businesses/activities, through Visit Lake County advertising campaigns.

- **Economic Development Initiatives** This line item is proposed to increase from \$5,000 to \$35,000 to retain a Branding/Marketing consultant to create a unified Village Brand, message, updated logo, and a new tagline that can be carried into the Village's business recruitment, retention and community marketing efforts for the next several years.

### Capital Projects

None

### Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Zoning Board Development Reviews	8	8	9	11	12
Architectural Review Board Reviews	8	8	9	9	10
No. of Plan Reviews	355	384	375	600	600
Bldg. Permits Issued	336	276	350	225	250
No. of Inspections*	495	648	600	600	600
Valuation (thousands)	\$31,164	\$15,156	\$25,000	\$42,000	\$60,000
No. of new Com/Office/ Warehse bldgs.	1	1	5	2	3
No. of new Housing Units	4	9	10	11	30
Sq. Ft. new Com. Bldgs. (thousands)	23	20	35	18	9
Sq. Ft. new Off/Warehse. Bldgs. (thousands)	0	0	0	0	100

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

2015 Annual Budget Program Activity Summary		
General Fund	Community and Economic Development	01-08

**Staffing**

Staffing (Full-Time Equivalent)	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Director of Community & Economic Development	1.00	1.00	1.00	1.00	1.00
Chief Bldg. Code Administrator	0.00	0.00	0.00	0.00	0.00
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	0.75	0.75
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total:</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>

2015 annual Budget Program Activity Summary		
General Fund	Community and Economic Development	01-08

**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 428,528	\$ 436,680	\$ 455,500	\$ 446,500	\$ 453,500
Contractual Services	\$ 4,753	\$ 3,075	\$ 4,600	\$ 4,850	\$ 5,350
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 11,708	\$ 21,622	\$ 32,050	\$ 29,620	\$ 68,850
Transfers	<u>\$ 5,223</u>	<u>\$ 5,237</u>	<u>\$ 5,300</u>	<u>\$ 3,800</u>	<u>\$ 5,500</u>
TOTAL	\$ 450,212	\$ 466,614	\$ 497,450	\$ 484,770	\$ 533,200

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Community and Economic Development</b>	<b>01-08</b>
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**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-08-60-1000 Regular Salaries	\$ 422,901	\$ 434,019	\$ 412,000	\$ 405,100	\$ 418,000
01-08-60-1500 Part Time Wages			\$ 42,000	\$ 41,200	\$ 35,000
01-08-60-2000 Overtime Salaries	\$ 5,627	\$ 2,661	\$ 1,500	\$ 200	\$ 500
	\$ 428,528	\$ 436,680	\$ 455,500	\$ 446,500	\$ 453,500
<u>CONTRACTUAL SERVICES</u>					
01-08-61-2000 Printing	\$ -	\$ 979	\$ 600	\$ 300	\$ 200
01-08-61-3000 Equipment Maint	\$ -	\$ -	\$ 100	\$ -	\$ -
01-08-61-5000 Legal Notices	\$ 74	\$ 88	\$ 200	\$ 450	\$ 300
01-08-61-5507 Data Sys- Software / Licensing	\$ -	\$ -	\$ -	\$ -	\$ 2,350
01-08-61-9000 OUTSIDE SERVICES	\$ 4,679	\$ 2,008	\$ -	\$ -	\$ -
01-08-61-9098 Contract Svc- Prntng & Publ			\$ 3,600	\$ 4,100	\$ 2,500
01-08-61-9112 Contract Svc- Photo & Copy	\$ -	\$ -	\$ 100	\$ -	\$ -
	\$ 4,753	\$ 3,075	\$ 4,600	\$ 4,850	\$ 5,350
<u>OTHER CHARGES</u>					
01-08-63-1000 Membership	\$ 9,070	\$ 13,963	\$ 1,900	\$ 2,000	\$ 2,500
01-08-63-1004 Memb- Visit Lake County			\$ 15,000	\$ 15,000	\$ 20,000
01-08-63-1005 Memb- Bus. Devel.			\$ 1,800	\$ 1,800	\$ 1,800
01-08-63-3000 Professional Development	\$ 355	\$ 4,029	\$ 6,700	\$ 4,500	\$ 6,500
01-08-63-4000 Publications	\$ 1,442	\$ -	\$ 450	\$ 420	\$ 450
01-08-63-7000 Boards & Commissions	\$ 130	\$ 150	\$ 200	\$ 50	\$ 100
01-08-63-9000 Business Expense	\$ 711	\$ 3,480	\$ 800	\$ 700	\$ 1,000
01-08-63-9003 Economic Dev Initiatives	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 35,000
01-08-63-9004 Equipment & Clothing	\$ -	\$ -	\$ 200	\$ 150	\$ 1,500
	\$ 11,708	\$ 21,622	\$ 32,050	\$ 29,620	\$ 68,850
<u>TRANSFERS</u>					
01-08-98-1200 Transfer Out- VMF	\$ 5,223	\$ 5,237	\$ 5,300	\$ 3,800	\$ 5,500
	\$ 5,223	\$ 5,237	\$ 5,300	\$ 3,800	\$ 5,500
<b>TOTAL DISBURSEMENTS</b>	\$ 450,212	\$ 466,614	\$ 497,450	\$ 484,770	\$ 533,200

2015 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 is to make it easier to track shared expenses in one account line item as opposed to being spread across all General Fund divisions.

### Significant Goals/Objectives

- Provide high quality employee benefits at the lowest possible cost.
- Secure appropriate property, liability, and workers compensation insurance at the least possible cost.
- Account for all overhead expenditures and shared costs.
- Continue to update the Village's information technology systems and equipment.
- Engage 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.
- Complete appraisal of Village facilities for insurance purposes.

### Major Budget Changes

The Insurance and Common Expense Budget is largely unchanged in structure from the previous year, with minor refinements to simplify tracking of expenditures and more accurately reflect true allocation of expenditures to the Water Fund where appropriate. Key changes in FY2015 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.

2015 Annual Budget Program Activity Summary		
General Fund	Insurance/Common Expense	01-12

- **Consolidation of IT Line Items:** The 2015 budget consolidates the “Data Sys- Maint / Repair”, the “Data Sys- Tech Support/Backup”, and the “Data Sys- Backup” line items into the “Cont Svc- IT Consult/Sys Mon” line item. Previously, different types of services (e.g. system monitoring or equipment repair) were charged to different line items within the Insurance and Common Expense budget. The Village’s new IT vendor, InterDev, employs a full managed services model with the Village, therefore all IT services are now including under the regular monthly consulting fee paid to InterDev.
  
- **Addition of a Miscellaneous Computer Equipment Line Item:** This line item is added in the 2015 budget to contain IT projects which do not meet the threshold to be included in the Village of Lincolnshire Long-term Capital Plan as well as for miscellaneous IT spending that occurs throughout the year. The majority of IT projects budgeted for in 2015 are to be executed via GovITC, the IT shared services consortium. The major projects for 2015 are a shared enterprise backup solution hosted in a secure data center(\$21,000); a group email spam filter and archiving solution(\$3,700); a shared high speed network storage solution(\$22,000); replacement of all desktop machines running Windows XP(\$10,000); implementation of a records management solution(\$15,000); and updates to Village Board recording and broadcasting processes(\$8,500). Estimates for the shared GovITC projects amount to approximately \$50,000. The rest of the funds in this line item are for miscellaneous unforeseen expenditures (repairs and replacements) and small IT projects.

As in previous Village of Lincolnshire budgets a portion of the expenditures identified in the Insurance & Common Expense area are shared with the Water & Sewer Operating Budget. In most instances the shared expenditure is split 80% to the General Fund (Insurance & Common Expense) and 20% to the Water & Sewer Fund. For the FY2015 budget several line item splits were refined to more accurately represent true spending for various activities.

**Capital Projects**

- **Professional Services – Appraisal Service** - \$25,000 has been budgeted to pay for the cost of a full appraisal of all Village-owned buildings and facilities.
- **Financial Services Software** - \$52,000 is included in the Gen Cap Budget for Insurance and Common expenses related to an update to the Lincolnshire’s financial system software. The Village’s current software was installed in 1996. The vendor is no longer making updates to the software and is encouraging client to transition to their new enterprise software product. Staff has been working with five area municipalities to explore options and determine if a shared approach to purchase of this software is appropriate. The Fiscal Year 2015 budget reflects an allocation of \$83,500 split 80% in Gen Cap Insurance & Common and 20% in the Water & Sewer Improvement Fund.

2015 Annual Budget Program Activity Summary		
General Fund	Insurance/Common Expense	01-12

**Performance Indicators**

	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
No. Employees Insured	66	66	66	66	66
Property/Liability Claims Processed	7	6	5	19	5
Workers Compensation Claims Processed	6	6	5	10	5

**Staffing (Full Time Equivalents):** No staff is funded through this account.

2015 Annual Budget Program Activity Summary		
General Fund	Insurance/Common Expense	01-12

**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 1,038,929	\$ 919,371	\$ 1,274,905	\$ 1,236,169	\$ 1,280,090
Commodities	\$ 13,712	\$ 13,825	\$ 16,200	\$ 15,840	\$ 15,840
Other Charges	\$ -	\$ -	\$ -	\$ 11,440	\$ 100,585
<b>TOTAL</b>	\$ 1,052,641	\$ 933,196	\$ 1,291,105	\$ 1,263,449	\$ 1,396,515

**2015 annual Budget  
Program Activity Summary**

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

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>CONTRACTUAL SERVICES</u>					
01-12-61-1000 Telephone	\$ 34,711	\$ 46,914	\$ 32,000	\$ 14,200	\$ 4,800
01-12-61-1002 Telephone- Cellular		\$ -	\$ 18,000	\$ 18,200	\$ 8,860
01-12-61-1004 Telephone- Pay Phone	\$ -	\$ -	\$ 1,080	\$ 990	\$ 1,080
01-12-61-1010 Telephone- Maint	\$ -	\$ -	\$ 6,480	\$ 5,940	\$ 5,940
01-12-61-2000 PRINTING	\$ 16,226	\$ 18,510	\$ -	\$ -	\$ -
01-12-61-2002 Print- Budget, Forms, Misc		\$ -	\$ 1,350	\$ 1,350	\$ 1,170
01-12-61-2004 Print- Letterhead Supplies		\$ -	\$ 5,400	\$ 5,400	\$ 4,950
01-12-61-2006 Print- Newsletter		\$ -	\$ 12,150	\$ 11,925	\$ 10,800
01-12-61-3501 Eq Maint- Post Meter Rent		\$ -	\$ 1,300	\$ 1,300	\$ 1,500
01-12-61-4000 Prof Serv- Video Services	\$ -	\$ -	\$ 6,000	\$ 5,700	\$ 6,200
01-12-61-4013 Prof Serv- Legal Services	\$ 152,261	\$ -	\$ 77,600	\$ 77,600	\$ 77,600
01-12-61-4016 Prof Serv- Med.Svc/Drug Testing	\$ -	\$ -	\$ 6,000	\$ 3,000	\$ 5,000
01-12-61-4033 Prof Serv- Strategic Planning	\$ -	\$ -	\$ -	\$ -	\$ 12,000
01-12-61-5500 DATA SYSTEMS	\$ 78,746	\$ 90,201	\$ -	\$ -	\$ -
01-12-61-5503 Data Sys- Internet Connection		\$ -	\$ 9,720	\$ 10,935	\$ 6,750
01-12-61-5505 Data Sys- Maint / Repair		\$ -	\$ 9,000	\$ 700	
01-12-61-5507 Data Sys- Software / Licensing		\$ -	\$ 17,073	\$ 12,680	\$ 13,960
01-12-61-5508 Data Sys- Tech Support/Backup		\$ -	\$ 6,500	\$ 3,260	\$ -
01-12-61-5509 Data Sys- Training		\$ -	\$ 1,800	\$ 1,800	\$ 1,800
01-12-61-5510 Data Sys- Backup		\$ -	\$ 10,800	\$ 6,550	\$ -
01-12-61-6000 Postage	\$ 8,425	\$ 8,224	\$ 7,750	\$ 4,250	\$ 7,000
01-12-61-7000 Duplicating	\$ 11,605	\$ 12,802	\$ 2,490	\$ 2,490	\$ 1,810
01-12-61-7001 Duplicating- Lease Copiers	\$ -	\$ -	\$ 6,020	\$ 7,822	\$ 10,650
01-12-61-8700 MEDICAL INSURANCE	\$ 560,168	\$ 540,673			
01-12-61-8701 Medical Premiums- Health		\$ -	\$ 577,400	\$ 595,700	\$ 611,800
01-12-61-8702 Medical Premiums- Dental		\$ -	\$ 58,000	\$ 58,300	\$ 59,600
01-12-61-8703 Medical Premiums- Life		\$ -	\$ 6,000	\$ 9,200	\$ 6,700
01-12-61-8800 GENERAL INSURANCE	\$ 163,233	\$ 193,758	\$ -	\$ -	\$ -
01-12-61-8800 Property/Liability Ins		\$ -	\$ 72,027	\$ 72,935	\$ 76,330
01-12-61-8801 Workers Comp		\$ -	\$ 115,700	\$ 106,500	\$ 115,700
01-12-61-8802 High Excess Liability Pool		\$ -	\$ 13,650	\$ 13,650	\$ 15,020
01-12-61-8803 HELP- Beach Endorsement		\$ -	\$ 5,120	\$ 5,120	\$ 5,270
01-12-61-8804 National Flood Insurance		\$ -	\$ 1,235	\$ 1,477	\$ 1,520
01-12-61-9000 OUTSIDE SERVICES	\$ 13,190	\$ 5,978	\$ -	\$ -	\$ -
01-12-61-9001 Contract Svc- Acc.Rec Proc	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ -
01-12-61-9015 Contract Svc- Lockbox	\$ -	\$ -	\$ 6,500	\$ 3,000	\$ -
01-12-61-9022 Contract Svc- GIS Services	\$ -	\$ -	\$ 59,040	\$ 55,940	\$ 57,520

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Insurance/Common Expense</b>	<b>01-12</b>
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ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-12-61-9109 Contract Svc- Records Mgt	\$ -	\$ -	\$ 2,700	\$ 460	\$ 4,500
01-12-61-9114 Cont Svc- Emerg. Not. Sys.	\$ -	\$ -	\$ 6,120	\$ 5,940	\$ 5,940
01-12-61-9115 Cust Serv/Serv Mang Sys	\$ -	\$ -	\$ 4,950	\$ 4,590	\$ 4,590
01-12-61-9118 Cust Serv- Website Consult	\$ -	\$ -	\$ 1,800	\$ 900	\$ 1,800
01-12-61-9130 Cont Svc- Payroll Processing	\$ -	\$ -	\$ 15,000	\$ 14,770	\$ 12,500
01-12-61-9140 Cont Svc- Downtown Maint	\$ -	\$ -	\$ 61,150	\$ 52,000	\$ 54,600
01-12-64-2000 Office Equipment	\$ 364	\$ 2,311	\$ 1,000	\$ 1,560	\$ 8,100
	\$ 1,038,929	\$ 919,371	\$ 1,274,905	\$ 1,236,169	\$ 1,280,090
<b>COMMODITIES</b>					
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-12-62-1000 Office Supplies	\$ 13,712	\$ 13,825	\$ 16,200	\$ 15,840	\$ 15,840
	\$ 13,712	\$ 13,825	\$ 16,200	\$ 15,840	\$ 15,840
<b>OTHER CHARGES</b>					
01-12-63-8600 Minor Equip- IPRF Grant Project	\$ -	\$ -	\$ -	\$ 11,440	\$ 11,750
01-12-80-3005 Misc Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ 88,835
	\$ -	\$ -	\$ -	\$ 11,440	\$ 100,585
<b>TOTAL DISBURSEMENTS</b>	\$ 1,052,641	\$ 933,196	\$ 1,291,105	\$ 1,263,449	\$ 1,396,515

2015 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**

- Implement an annual department safety training program consisting of creation of a safety committee; hosting monthly training sessions; accident report review; facilities inspection; park inspections and bringing forward recommendations for improvement.
- 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

**Major Budget Changes**

- **Miscellaneous Engineering Increase** – The Professional Services-Miscellaneous Engineering is proposed to increase from \$5,000 to \$50,000. This increase is largely due to the absence of a licenses engineer on staff and due to reduction in Public Works staff related to recent reorganization and leadership transition.

**Capital Projects**

- None

2015 annual Budget Program Activity Summary		
General Fund	Public Works Administration	01-20

**Performance Indicators**

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
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 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.75	0.75	0.75	0.75	0.75
Assistant to the Director of Public Works	0.25	0.25	0.25	0.00	0.00
Secretary	0.75	0.75	0.75	0.75	0.75
<b>Total:</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1.75</b>	<b>1.75</b>

2015 annual Budget Program Activity Summary		
General Fund	Public Works Administration	01-20

**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 144,189	\$ 168,572	\$ 161,300	\$ 142,300	\$ 143,100
Contractual Services	\$ 52,436	\$ 60,391	\$ 14,100	\$ 10,400	\$ 57,500
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 12,473	\$ 14,082	\$ 12,500	\$ 8,100	\$ 9,600
TOTAL	\$ 209,098	\$ 243,045	\$ 187,900	\$ 160,800	\$ 210,200

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Public Works Administration</b>	<b>01-20</b>
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**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-20-60-1000 Regular Salaries	\$ 138,114	\$ 160,089	\$ 155,500	\$ 139,300	\$ 141,100
01-20-60-1500 Part Time Wages	\$ -	\$ -	\$ -	\$ -	\$ -
01-20-60-2000 Overtime Salaries	\$ 6,075	\$ 8,483	\$ 5,800	\$ 3,000	\$ 2,000
	\$ 144,189	\$ 168,572	\$ 161,300	\$ 142,300	\$ 143,100
<u>CONTRACTUAL SERVICES</u>					
01-20-61-3000 EQUIPMENT MAINTENANCE	\$ 393	\$ 459	\$ -	\$ -	\$ -
01-20-61-4000 PROFESSIONAL SERVICES	\$ 46,553	\$ 56,744	\$ -	\$ -	\$ -
01-20-61-4018 Prof Serv- Miscellaneous Engineering			\$ 5,000	\$ 5,000	\$ 50,000
01-20-61-4019 Prof Serv- NPDES Annual Permit Fee			\$ 1,000	\$ 1,000	\$ 1,000
01-20-61-5000 Legal Notices	\$ 797	\$ 464	\$ 1,200	\$ 800	\$ 1,000
01-20-61-9000 Outside Services	\$ 4,693	\$ 2,724	\$ 6,900	\$ 3,600	\$ 5,500
	\$ 52,436	\$ 60,391	\$ 14,100	\$ 10,400	\$ 57,500
<u>OTHER CHARGES</u>					
01-20-63-1000 Memberships	\$ 462	\$ 476	\$ 1,100	\$ 500	\$ 600
01-20-63-2000 Vehicle Allowance	\$ 6,000	\$ 5,250	\$ 6,000	\$ 4,500	\$ 4,500
01-20-63-3000 Professional Development	\$ 3,690	\$ 2,908	\$ 3,400	\$ 2,500	\$ 2,500
01-20-63-4000 Publications		\$ -	\$ 200	\$ -	\$ -
01-20-63-9000 Business Expenses	\$ 650	\$ 1,277	\$ 1,800	\$ 600	\$ 1,000
01-20-64-2000 Office Equipment	\$ 1,671	\$ 4,171	\$ -	\$ -	\$ 1,000
	\$ 12,473	\$ 14,082	\$ 12,500	\$ 8,100	\$ 9,600
<b>TOTAL DISBURSEMENTS</b>	\$ 209,098	\$ 243,045	\$ 187,900	\$ 160,800	\$ 210,200

<b>2015 annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Public Works Streets</b>	<b>01-21</b>

**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 40 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 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**

- Items under \$50,000 previously in the Streets Capital Budget that are considered part of the Streets Division annual operating program have been moved to the Streets Operating Budget for the 2015 Budget. These items include: Miscellaneous Storm Sewer Repair \$20,000.00, Storm Sewer Lining \$20,000.00
- Robin Hood Storm Line Replacement \$25,000.00, Detention Basin Engineering Study \$10,000.00, Des Plaines River Bank Stabilization Project \$35,000.00, PWF Swail/Ditch Restoration \$12,000.00, and Londonderry Lane Reconstruction \$11,000.00.
- The addition of a separate line item for contractual catch basin cleaning \$5,000.00. Previously this was combined with the contractual Street Sweeping line item.

2015 annual Budget Program Activity Summary		
General Fund	Public Works Streets	01-21

**Capital Equipment and Projects**

Leaf Machine (25 Yard) Replacement (PW # 405)	\$100,000
Emergency Response Trailer (New)*	\$25,000
Street Resurfacing (2015) *	\$316,310
Vehicle Rehabilitation (2015) *	\$38,500
Five Ton Dump Replacement (PW #254)*	\$242,050
Completion of Lincolnshire Creek Erosion Control Project	\$55,000
Robinhood Court Storm Sewer Improvement Project	\$210,000
Des Plaines River Bank Stabilization Project – Phase I	\$35,000
Storm Sewer Lining	\$20,000
Swail Ditch Restoration	\$12,000
Indian Creek – Charlestown Court to Olsen Storm Sewer Imp.	\$20,000
Detention Basin Engineering Study	\$10,000
Street Name Sign / Post Replacement	\$7,500
Road Resurfacing Project – Annual	\$316,500
Londonerry Lane Reconstruction Project Closeout	\$32,000

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Public Works Streets</b>	<b>01-21</b>
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**Performance Indicators**

<b>Indicator</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Est. 2014</b>	<b>Budget 2015</b>
Streets cleaned – miles	363	372	350	363	360
Hours per asphalt patching – tons	13	32	30	15	16
Pct. Catch basins requiring repair	20%	18%	15%	23%	20%
Pct. Storm sewer system inspected	18%	16%	15%	12%	15%
Snow events/Salt spread – tons	10 / 434	23 / 944.5	20/700	26 / 850	22/903
Leaves collected – cubic yards	6,445	7,100	6,500	6,500	6,500
Hours of collection / cu.yd. leaves	0.18	0.25	0.20	0.20	0.20
Service requests	499	547	500	500	500
Avg. # Days to complete Service Request	21	17	22	16	14

**Staffing**

<b>Staffing (Full-Time Equivalent)</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Est. 2014</b>	<b>Budget 2015</b>
Director of Public Works	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 – Streets	3.00	3.00	3.00	3.00	3.00
Administrative Assistant I - PWF	0.25	0.25	0.25	0.25	0.25
Seasonal Laborer	0.25	0.25	0.25	0.25	0.25
<b>Total:</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Public Works Streets</b>	<b>01-12</b>
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**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Personnel Expenses	\$ 379,191	\$ 448,126	\$ 413,300	\$ 412,500	<b>\$ 447,750</b>
Contractual Services	\$ 205,245	\$ 241,470	\$ 276,100	\$ 316,735	<b>\$ 319,900</b>
Commodities	\$ 84,151	\$ 66,718	\$ 80,500	\$ 95,900	<b>\$ 105,000</b>
Other Charges	\$ 3,903	\$ 5,877	\$ 21,300	\$ 21,125	<b>\$ 20,525</b>
Transfers	<u>\$ 156,690</u>	<u>\$ 157,110</u>	<u>\$ 158,900</u>	<u>\$ 114,040</u>	<b><u>\$ 166,100</u></b>
<b>TOTAL</b>	<b>\$ 829,180</b>	<b>\$ 919,301</b>	<b>\$ 950,100</b>	<b>\$ 960,300</b>	<b>\$ 1,059,275</b>

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Public Works Streets</b>	<b>01-12</b>
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**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-21-60-1000 Regular Salaries	\$ 347,006	\$ 364,079	\$ 367,000	\$ 343,900	\$ 390,750
01-21-60-1500 Part Time Wages			\$ -	\$ -	\$ 8,000
01-21-60-2000 Overtime Salaries	\$ 32,185	\$ 48,047	\$ 46,300	\$ 16,200	\$ 12,000
01-21-60-2100 Overtime Salaries- Snowplowing	\$ -	\$ 36,000	\$ -	\$ 52,400	\$ 37,000
	\$ 379,191	\$ 448,126	\$ 413,300	\$ 412,500	\$ 447,750
<u>CONTRACTUAL SERVICES</u>					
01-21-61-3000 Equipment Maintenance	\$ 344	\$ 419	\$ 1,000	\$ 600	\$ 1,000
01-21-61-8500 Electric Utilities	\$ 13,675	\$ 12,525	\$ 15,000	\$ 13,000	\$ 15,000
01-21-61-9000 OUTSIDE SERVICES	\$ 191,226	\$ 228,526		\$ -	
01-21-61-9006 Contract Svc- Compost Disp			\$ 52,000	\$ 52,000	\$ 55,000
01-21-61-9014 Contract Svc- Equip Rental			\$ 1,000	\$ -	\$ 1,000
01-21-61-9034 Contract Svc- Misc Disposal			\$ 8,500	\$ 9,600	\$ 10,000
01-21-61-9036 Contract Svc- Mosquito Abate			\$ 68,200	\$ 68,000	\$ 68,200
01-21-61-9042 Contract Svc- Pkway Restor			\$ 1,000	\$ 1,000	\$ -
01-21-61-9044 Contract Svc- Crack Sealing			\$ 7,500	\$ -	\$ 7,500
01-21-61-9045 Contract Svc- Pavemnt Mgt Sys			\$ 1,000	\$ 1,335	\$ 1,400
01-21-61-9046 Contract Svc- Pavemnt Mkgs			\$ 5,000	\$ -	\$ 5,000
01-21-61-9060 Contract Svc- Strm Sewer Clean			\$ 1,800	\$ 1,000	\$ 4,000
01-21-61-9061 Contract Svc- Strm Sewer Telev			\$ 10,000	\$ 9,500	\$ 15,000
01-21-61-9062 Contract Svc- St Light Repairs			\$ 2,000	\$ 2,000	\$ 2,000
01-21-61-9063 Contract Svc- St Repairs			\$ 5,000	\$ 6,500	\$ 7,000
01-21-61-9064 Contract Svc- St Sweeping			\$ 34,500	\$ 29,000	\$ 26,000
01-21-61-9066 Contract Svc- Signal Maint			\$ 25,100	\$ 28,500	\$ 30,000
01-21-61-9067 Brick Paver Maint			\$ 3,000	\$ 5,200	\$ 3,000
01-21-61-9068 Concrete			\$ 5,000	\$ 9,500	\$ 7,800
01-21-61-9069 Pavement			\$ 4,500	\$ -	\$ -
01-21-61-9119 Cust Serv- Catch Basin Cleaning			\$ -	\$ -	\$ 5,000
01-21-61-9120 Cust Serv- Misc Storm Sewer Repair			\$ -	\$ -	\$ 20,000
01-21-61-9070 Pavement Patching			\$ 25,000	\$ 80,000	\$ 36,000
	\$ 205,245	\$ 241,470	\$ 276,100	\$ 316,735	\$ 319,900

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Public Works Streets</b>	<b>01-12</b>
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**EXPENDITURE DETAIL CONTINUED**

COMMODITIES	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-21-62-2500 Maint Mat- Yard Waste Refuse Stickers	\$ -	\$ -	\$ -	\$ 3,300	\$ 1,500
01-21-62-3000 MAINTENANCE MATERIALS	\$ 11,918	\$ 9,142	\$ -	\$ -	\$ -
01-21-62-3020 Maint Mat- Leaf Bags			\$ -	\$ -	\$ 3,000
01-21-62-3025 Maint Mat- NPDES Testing Supp			\$ 500	\$ -	
01-21-62-3028 Maint Mat- Pavmnt Marking Mat			\$ 600	\$ 400	\$ 600
01-21-62-3039 Maint Mat- St Light Accessories			\$ 2,400	\$ 2,400	\$ 2,400
01-21-62-3040 Maint Mat- St Maint Equip			\$ 900	\$ 900	\$ 900
01-21-62-3041 Maint Mat- St Sign Materials			\$ 5,700	\$ 7,000	\$ 6,000
01-21-62-3042 Maint Mat- Misc			\$ 900	\$ 900	\$ 900
01-21-62-3100 REPAIR & RESTORATION	\$ 11,829	\$ 9,366	\$ -	\$ -	\$ -
01-21-62-3111 R&R- Parkway Restoration			\$ 2,000	\$ 2,500	\$ 2,000
01-21-62-3115 R&R- Road Repair			\$ 3,500	\$ 3,500	\$ 3,500
01-21-62-3116 R&R- Storm Sewer			\$ 2,500	\$ 3,000	\$ 3,000
01-21-62-3117 R&R- Streetscape Restor Mat			\$ 3,300	\$ 2,500	\$ 3,300
01-21-62-3500 CONSTRUCTION MATERIALS	\$ 3,214	\$ 7,388	\$ -	\$ -	\$ -
01-21-62-3502 Const Mat- Concrete			\$ 400	\$ 300	\$ 400
01-21-62-3504 Const Mat- Gravel & Sand			\$ 800	\$ 2,500	\$ 2,500
01-21-62-3507 Const Mat- Lumber & Steel			\$ 400	\$ 400	\$ 400
01-21-62-3510 Const Mat- Storm Sewer			\$ 1,500	\$ 1,200	\$ 1,500
01-21-62-3511 Const Mat- Traffic Safety			\$ 500	\$ 500	\$ 500
01-21-62-4000 SNOW AND ICE CONTROL	\$ 57,190	\$ 40,822	\$ -	\$ -	\$ -
01-21-62-4001 Snow/Ice- Anti-Icing Sys Maint			\$ 1,500	\$ 1,200	\$ 1,500
01-21-62-4002 Snow/Ice- Rock Salt			\$ 39,000	\$ 49,000	\$ 50,000
01-21-62-4003 Snow/Ice- Liquid De-Icing			\$ 9,000	\$ 10,000	\$ 16,000
01-21-62-4005 Snow/Ice- Plow Cutting Edges	\$ -	\$ -	\$ 5,100	\$ 4,400	\$ 5,100
	\$ 84,151	\$ 66,718	\$ 80,500	\$ 95,900	\$ 105,000
<b>OTHER CHARGES</b>					
01-21-63-1000 Memberships	\$ 200	\$ -	\$ 200	\$ -	\$ -
01-21-63-2000 Vehicle Allowance	\$ -	\$ -	\$ -	\$ 1,125	\$ 1,125
01-21-63-3000 Professional Development	\$ 170	\$ 747	\$ 800	\$ 1,200	\$ 3,500
01-21-63-6000 Uniforms	\$ 2,506	\$ 3,449	\$ 3,200	\$ 3,200	\$ 3,300
01-21-63-8600 Minor Equipment	\$ 607	\$ 1,276	\$ 16,500	\$ 15,000	\$ 2,000
01-21-63-9000 Business Expenses	\$ 420	\$ 405	\$ 600	\$ 600	\$ 600
01-21-63-9500 Recycle SWALCO	\$ -	\$ -	\$ -	\$ -	\$ 10,000
	\$ 3,903	\$ 5,877	\$ 21,300	\$ 21,125	\$ 20,525
<b>TRANSFERS</b>					
01-21-98-1200 Transfer Out- VMF	\$ 156,690	\$ 157,110	\$ 158,900	\$ 114,040	\$ 166,100
	\$ 156,690	\$ 157,110	\$ 158,900	\$ 114,040	\$ 166,100
<b>TOTAL DISBURSEMENTS</b>	\$ 829,180	\$ 919,301	\$ 950,100	\$ 960,300	\$ 1,059,275

<b>2015 annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Public Works Parks and Open Space</b>	<b>01-22</b>

**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**

- 1/1/2014      \$313,118
- 9/1/2014      \$313,437

**Significant Goals/Objectives**

- Partner with residents to maintain parks and open spaces while providing an educational opportunity through annual work days.
- 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.
- Extend the Bike Path system by constructing a path along Port Clinton Road from Route 45 to Stevenson High School.
- Complete the construction of the Downtown Park.
- Cost-Effective Residential Hazardous Tree Removal Program. Considering the impact of EAB in the community, the Village is researching a cost effective hazardous tree removal program that would offer residents a discount towards hazardous tree removals at group rates. This would provide cost saving measures to residents removing hazardous trees from private property.

**Major Budget Changes**

- A line item has been added to the Parks and Open Spaces Operating Budget for assistance with the Spring start-up of athletic fields at North Park under Contractual Service – Athletic Field Repair and Restoration \$10,000

Staff proposes a significant increase in Emergency/Hazardous Tree Removals from \$74,000 to \$100,000 because of the impact of the EAB and its effect on Ash trees throughout the Village.

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Public Works Parks and Open Space</b>	<b>01-22</b>
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**Capital Projects**

Tree Bank – Forestry	\$50,000
Corridor Enhancement – Route 22 Medians	\$288,000
Baseball Netting Foul Balls	\$180,000
SLP – Water Toy Replacement	\$15,000
Whytegate – Tennis Ct. Fence / Court Repairs	\$25,000
Pocket Park Construction	\$206,000
North Park Electrical Upgrade	\$10,000
Corridor Enhancement – Entrance Signage	\$236,000
Port Clinton Bike Path Extension	\$30,000
Memorial Park Drainage Improvements	\$12,000
NP – Drainage Improvements	\$15,000
SLP – Lannon Stone	\$20,000

**Performance Indicators**

<b>Indicator</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Est. 2014</b>	<b>Budget 2015</b>
Playground Hours of Maint/Playground	30.5	24	25	20	17
Hours/Active Acres Maintained	8	10	7	9	3
Special Events Hours	849	1,052	800	875	900
Hours of Preparation/Athletic Event	0.43	0.59	0.40	0.43	0.40
Beach - No. of Patrons	1,905	1,490	2,200	1730	1700
Beach – No. of Season Tags	635	528	600	240	300
Beach – No. of Daily Tags	1,162	876	1,300	1170	1200
Beach – No. of Swimming Days	68	59	70	68	70
Trees Removed	760	825	1,500	1,500	1,500
Trees Planted	165	205	200	200	200
Trees Trimmed	340	370	400	380	400
Acres Sprayed (Gypsy Moth)	0	0	0	0	0

<b>2015 annual Budget Program Activity Summary</b>		
<b>General Fund</b>	<b>Public Works Parks and Open Space</b>	<b>01-22</b>

**Staffing**

<b>Staffing (Full-Time Equivalent)</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Est. 2014</b>	<b>Budget 2015</b>
Director of Public Works	0.125	0.125	0.125	0.125	0.125
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
Assistant to the Director of Public Works	0.00	0.00	0.00	0.00	0.00
Facilities Manager	0.50	0.50	0.50	0.50	0.50
General Maintenance – Parks	4.00	4.00	4.00	4.00	4.00
General Maintenance – Open Space	0.00	0.00	0.00	0.00	1.00
Gardener	0.00	0.00	0.00	0.00	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	1.50	1.50	2.00
<b>Total:</b>	<b>8.125</b>	<b>8.125</b>	<b>8.125</b>	<b>8.125</b>	<b>10.75</b>

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Public Works Parks and Open Space</b>	<b>01-22</b>
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**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Personnel Expenses	\$ 394,098	\$ 573,505	\$ 599,300	\$ 496,800	<b>\$ 501,450</b>
Contractual Services	\$ 184,029	\$ 449,889	\$ 621,600	\$ 574,415	<b>\$ 640,000</b>
Commodities	\$ -	\$ 36,491	\$ 51,800	\$ 53,090	<b>\$ 55,600</b>
Other Charges	\$ 6,865	\$ 14,441	\$ 18,800	\$ 12,330	<b>\$ 23,125</b>
Transfers	<u>\$ 112,294</u>	<u>\$ 120,450</u>	<u>\$ 121,800</u>	<u>\$ 87,410</u>	<b><u>\$ 127,400</u></b>
TOTAL	\$ 697,286	\$ 1,194,776	\$ 1,413,300	\$ 1,224,045	<b>\$ 1,347,575</b>

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Public Works Parks and Open Space</b>	<b>01-22</b>
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**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-22-60-1000 Regular Salaries	\$ 366,759	\$ 518,142	\$ 490,000	\$ 387,800	\$ 390,750
01-22-60-1500 Part Time Wages	\$ -	\$ -	\$ 79,300	\$ 79,000	\$ 79,700
01-22-60-2000 Overtime Salaries	\$ 27,339	\$ 55,363	\$ 30,000	\$ 30,000	\$ 31,000
	\$ 394,098	\$ 573,505	\$ 599,300	\$ 496,800	\$ 501,450
<u>CONTRACTUAL SERVICES</u>					
01-22-61-3000 Equipment Maintenance	\$ 3,652	\$ 1,314	\$ 2,500	\$ 4,000	\$ 2,500
01-22-61-4023 Prof Serv- Special Rec Dist	\$ 66,860	\$ 95,362	\$ 73,000	\$ 69,230	\$ 71,400
01-22-61-4027 Permit- Spring Lake Beach	\$ -	\$ -	\$ 100	\$ -	\$ -
01-22-61-4028 Software Maint- Tree Inventory	\$ -	\$ -	\$ 2,100	\$ -	\$ -
01-22-61-8000 Gas Utilities	\$ 1,546	\$ 2,299	\$ 3,000	\$ 3,000	\$ 3,000
01-22-61-8500 Electric Utilities	\$ 31,902	\$ 24,135	\$ 28,000	\$ 22,700	\$ 25,000
01-22-61-9000 OUTSIDE SERVICES	\$ 80,069	\$ 326,779	\$ -	\$ -	\$ -
01-22-61-9002 Contract Svc- Athletic Field Maint	\$ -	\$ -	\$ -	\$ -	\$ 10,000
01-22-61-9003 Contract Svc- Brick Paver Maint	\$ -	\$ -	\$ -	\$ -	\$ 5,000
01-22-61-9014 Contract Svc- Equip Rental	\$ -	\$ -	\$ 5,300	\$ 1,500	\$ 2,000
01-22-61-9017 Contract Svc- Fertilization	\$ -	\$ -	\$ 7,700	\$ 7,000	\$ 7,000
01-22-61-9034 Contract Svc- Misc Disposal	\$ -	\$ -	\$ 9,000	\$ 3,000	\$ 3,000
01-22-61-9041 Contract Svc- Pk Irrigation	\$ -	\$ -	\$ 14,600	\$ 9,500	\$ 10,000
01-22-61-9050 Contract Svc- Plygrnd Surface	\$ -	\$ -	\$ 11,000	\$ 11,000	\$ 6,000
01-22-61-9056 Contract Svc- Tree Pruning	\$ -	\$ -	\$ 30,000	\$ 12,500	\$ 15,000
01-22-61-9059 Contract Svc- Sport Ct Maint	\$ -	\$ -	\$ 17,000	\$ 16,960	\$ 18,000
01-22-61-9073 Lighting Controller Services	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
01-22-61-9075 Park Lighting Maint	\$ -	\$ -	\$ 5,200	\$ 1,000	\$ 3,000
01-22-61-9079 Hiking, Rec Trail Maint	\$ -	\$ -	\$ 18,000	\$ 12,000	\$ 12,000
01-22-61-9080 Natural Area Maint	\$ -	\$ -	\$ 50,000	\$ 40,000	\$ 50,000
01-22-61-9081 EAB Treatments*	\$ -	\$ -	\$ 8,000	\$ 9,300	\$ 9,000
01-22-61-9082 Pest Control	\$ -	\$ -	\$ 1,000	\$ 500	\$ 1,000
01-22-61-9088 Tree Plantings*	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
01-22-61-9089 Tree Removal- Emerg, Haz, Diseased	\$ -	\$ -	\$ 74,000	\$ 85,000	\$ 100,000
01-22-61-9091 Wildlife Maint	\$ -	\$ -	\$ 9,000	\$ 4,000	\$ 9,000
01-22-61-9160 Lndscp Maint- Corridor Mowing	\$ -	\$ -	\$ 36,000	\$ 36,000	\$ 36,000
01-22-61-9161 Lndscp Maint- Cul-de-sac	\$ -	\$ -	\$ 18,200	\$ 17,500	\$ 18,200
01-22-61-9162 Lndscp Maint- Park & Str Bed	\$ -	\$ -	\$ 64,700	\$ 64,700	\$ 64,700
01-22-61-9163 Lndscp Maint - VH, S Village Green, Triangle	\$ -	\$ -	\$ 17,200	\$ 17,200	\$ 17,200
01-22-61-9200 Special Events: Boo Bash	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
01-22-61-9205 Special Events: Fireworks	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 30,000
01-22-61-9210 Special Events: Holiday Tree	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
01-22-61-9215 Special Events: Red,White & Boom	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
01-22-61-9220 Special Events: Taste of Lincolnshire	\$ -	\$ -	\$ 15,000	\$ 27,325	\$ 30,000
	\$ 184,029	\$ 449,889	\$ 621,600	\$ 574,415	\$ 640,000

**2015 annual Budget  
Program Activity Summary**

**General Fund**

**Public Works  
Parks and Open Space**

**01-22**

**EXPENDITURE DETAIL CONTINUED**

<u>COMMODITIES</u>		Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-22-62-2000	Licensing Supplies- beach tags	\$ -	\$ -	\$ -	\$ -	\$ 400
01-22-62-3000	MAINTENANCE MATERIALS	\$ -	\$ 34,865			
01-22-62-3011	Maint Mat- Fertilizer/Nutrients	\$ -	\$ -	\$ 5,000	\$ 5,500	\$ 6,000
01-22-62-3014	Maint Mat- Seed & Top Soil	\$ -	\$ -	\$ 4,500	\$ 5,700	\$ 6,000
01-22-62-3018	Maint Mat- Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000
01-22-62-3021	Maint Mat- Lighting Products	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
01-22-62-3023	Maint Mat- Mulch	\$ -	\$ -	\$ 3,000	\$ 1,100	\$ 1,500
01-22-62-3026	Maint Mat- Paint & Sup	\$ -	\$ -	\$ 3,500	\$ 4,000	\$ 4,000
01-22-62-3038	Maint Mat- Spec Events	\$ -	\$ -	\$ 1,000	\$ 1,100	\$ 1,000
01-22-62-3043	Maint Mat- Tennis Crt	\$ -	\$ -	\$ 5,000	\$ 1,000	\$ 4,000
01-22-62-3049	Maint Mat- Athletic Fields	\$ -	\$ -	\$ 10,000	\$ 16,000	\$ 12,000
01-22-62-3055	Maint Mat- Herbicide	\$ -	\$ -	\$ 5,000	\$ 2,000	\$ 3,000
01-22-62-3056	Maint Mat- Plantings	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
01-22-62-3100	REPAIR & RESTORATION	\$ -	\$ 1,246	\$ -	\$ -	\$ -
01-22-62-3101	R&R- Landscape Amenities	\$ -	\$ -	\$ 2,000	\$ 2,600	\$ 2,000
01-22-62-3112	R&R- Plantings	\$ -	\$ -	\$ 500	\$ 550	\$ -
01-22-62-3113	R&R- Playground	\$ -	\$ -	\$ 1,200	\$ 1,000	\$ 1,200
01-22-62-3500	CONSTRUCTION MATERIALS	\$ -	\$ 380			
01-22-62-3501	Const Mat- Parks	\$ -	\$ -	\$ 2,500	\$ 4,500	\$ 5,000
01-22-62-3506	Const Mat- Street	\$ -	\$ -	\$ 2,100	\$ 2,040	\$ 2,500
01-22-62-3508	Const Mat- Plantings	\$ -	\$ -	\$ 500	\$ -	\$ -
		\$ -	\$ 36,491	\$ 51,800	\$ 53,090	\$ 55,600
<u>OTHER CHARGES</u>						
01-22-63-1000	Memberships	\$ 489	\$ 1,055	\$ 1,700	\$ 1,305	\$ 1,700
01-22-63-2000	Vehicle Allowance	\$ -	\$ -	\$ -	\$ 1,125	\$ 1,125
01-22-63-3000	Professional Development	\$ 1,610	\$ 3,856	\$ 8,700	\$ 2,400	\$ 2,500
01-22-63-4000	Publications	\$ -	\$ 136	\$ 200	\$ -	\$ 100
01-22-63-6000	Uniforms	\$ 3,113	\$ 4,360	\$ 4,600	\$ 4,600	\$ 4,800
01-22-63-8600	Minor Equipment	\$ 1,265	\$ 3,196	\$ 2,900	\$ 2,500	\$ 2,400
01-22-86-59xx	Infr- Bike Path Repairs- Various Locations	\$ -	\$ -	\$ -	\$ -	\$ 10,000
01-22-63-9000	Business Expenses	\$ 388	\$ 1,838	\$ 700	\$ 400	\$ 500
		\$ 6,865	\$ 14,441	\$ 18,800	\$ 12,330	\$ 23,125
<u>TRANSFERS</u>						
01-22-98-1200	Transfer Out- VMF	\$ 112,294	\$ 120,450	\$ 121,800	\$ 87,410	\$ 127,400
		\$ 112,294	\$ 120,450	\$ 121,800	\$ 87,410	\$ 127,400
<b>TOTAL DISBURSEMENTS</b>		\$ 697,286	\$ 1,194,776	\$ 1,413,300	\$ 1,224,045	\$ 1,347,575

2015 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**

- Replace Village Hall and utility pump station roofs.
- Replace the exterior doors on the Spring Lake Park Pavilion.
- Replace the air conditioning system at the Public Works Facility.
- Upgrade the Gas Storage System at the Public Works Facility to prevent water infiltration.
- Participate in a joint project with School District #103 to make improvements to Rivershire Park Nature Center building.
- Respond to Illinois Environmental Protection Agency (IEPA) request for reporting/documentation to closeout underground storage tank case at Rivershire Nature Center. This work will include working with consulting engineer to develop a plan for IEPA approval and providing necessary reports to IEPA.

**Major Budget Changes**

- The 2015 budget reflects the elimination of Regular Salaries and Overtime Salaries lines items. This change has been made to reflect there is no longer a single dedicated person responsible for building maintenance. Public Works maintenance personnel provide support for all building maintenance on an as needed basis and there is no single individual employed solely for building maintenance.
- The Contract Services – Electrical line item is proposed to increase by \$4,000 to accommodate expenses related to upgrades to the lighting system in the Village Board Chambers.
- A new line item in contractual services has been added for Elevator Inspection Maintenance \$3,000. Previously this was covered under HVAC Electrical Maintenance.
- The Minor Equipment lines items is proposed to increase by \$2,500 to cover costs related to improvements to the Public Works Facility staff room. Planned improvements include installing AV equipment to facilitate Public Works Department training in this space.
- A new line item in contractual services has been added for Village Hall Fitness Room Equipment Maintenance \$1,000. This is an addition to the budget to inspect and perform annual maintenance on this equipment.

2015 Annual Budget Program Activity Summary		
General Fund	Buildings	01-25

### Capital Projects

Village Hall - Roof Replacements	\$280,000
Public Works Facility – Garage Ceiling Fans	\$20,000
Public Works Facility – AC Replacement	\$12,000
Public Works Facility – Gas Storage Tank Flood Protection	\$25,000
Rivershire Nature Center – Building Repairs	\$25,000
Spring Lake Pavilion Door Replacement	\$12,000

### Performance Indicators

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Custodial Cost/Sq.Ft.	\$1.64	\$1.53	\$1.54	\$1.48	\$1.54
No. of Events*	133	126	130	125	130

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

### Staffing

Staffing (Full-Time Equivalent)	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Facilities Manager	0.50	0.50	0.50	0.00	0.00
Total:	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>	<b>0.000</b>

**2015 Annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Buildings</b>	<b>01-25</b>
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**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Personnel Expenses	\$ 37,208	\$ 40,928	\$ 37,300	\$ 36,340	\$ -
Contractual Services	\$ 119,809	\$ 108,968	\$ 94,625	\$ 99,032	\$ <b>110,200</b>
Commodities	\$ 13,515	\$ 14,536	\$ 22,100	\$ 20,100	\$ <b>22,100</b>
Other Charges	\$ 4,847	\$ 3,256	\$ 3,600	\$ 3,400	\$ <b>5,600</b>
Transfers	<u>\$ 5,223</u>	<u>\$ 5,237</u>	<u>\$ 5,300</u>	<u>\$ 3,800</u>	<u>\$ <b>5,500</b></u>
<b>TOTAL</b>	\$ 180,602	\$ 172,925	\$ 162,925	\$ 162,672	\$ <b>143,400</b>

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Buildings</b>	<b>01-25</b>
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**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
01-25-60-1000 Regular Salaries	\$ 32,374	\$ 35,196	\$ 35,300	\$ 34,740	\$ -
01-25-60-2000 Overtime Salaries	\$ 4,834	\$ 5,732	\$ 2,000	\$ 1,600	\$ -
	\$ 37,208	\$ 40,928	\$ 37,300	\$ 36,340	\$ -
<u>CONTRACTUAL SERVICES</u>					
01-25-61-3000 Equipment Maintenance	\$ 741	\$ 733	\$ 1,825	\$ 1,800	\$ 1,000
01-25-61-9000 OUTSIDE SERVICES	\$ 119,068	\$ 108,235	\$ -	\$ -	\$ -
01-25-61-9007 Contract Svc- Custodial PW	\$ -	\$ -	\$ 5,400	\$ 5,400	\$ 5,600
01-25-61-9008 Contract Svc- Custodial VH	\$ -	\$ -	\$ 25,200	\$ 25,200	\$ 26,000
01-25-61-9019 Contract Svc- Fire Prot Serv	\$ -	\$ -	\$ 13,700	\$ 14,232	\$ 14,500
01-25-61-9023 Contract Svc- HVAC & Elect Mnt	\$ -	\$ -	\$ 18,500	\$ 18,000	\$ 19,000
01-25-61-9039 Contract Svc- Door Maint	\$ -	\$ -	\$ 7,300	\$ 9,200	\$ 7,500
01-25-61-9047 Contract Svc- Pest Control	\$ -	\$ -	\$ 3,400	\$ 2,500	\$ 2,500
01-25-61-9051 Contract Svc- Pond & Swale Mnt	\$ -	\$ -	\$ 6,200	\$ 7,500	\$ 7,500
01-25-61-9093 Custodial Contract- Spring Lk Prk	\$ -	\$ -	\$ 1,100	\$ 1,100	\$ 1,100
01-25-61-9095 Contract Svc- Building Misc	\$ -	\$ -	\$ 5,000	\$ 2,000	\$ 2,000
01-25-61-9096 Contract Svc- Electrical	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 7,500
01-25-61-9097 Contract Svc- Plumbing	\$ -	\$ -	\$ 4,000	\$ 6,100	\$ 5,000
01-25-61-9200 Contract Svc- VH Fitness Rm Maint	\$ -	\$ -	\$ -	\$ -	\$ 1,000
01-25-61-9201 Contract Svc- VH HVAC Assessment	\$ -	\$ -	\$ -	\$ -	\$ 7,000
01-25-61-9203 Contract Svc- Elevator Inspect	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
	\$ 119,809	\$ 108,968	\$ 94,625	\$ 99,032	\$ 110,200

**2015 annual Budget  
Program Activity Summary**

<b>General Fund</b>	<b>Buildings</b>	<b>01-25</b>
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**EXPENDITURE DETAIL CONTINUED**

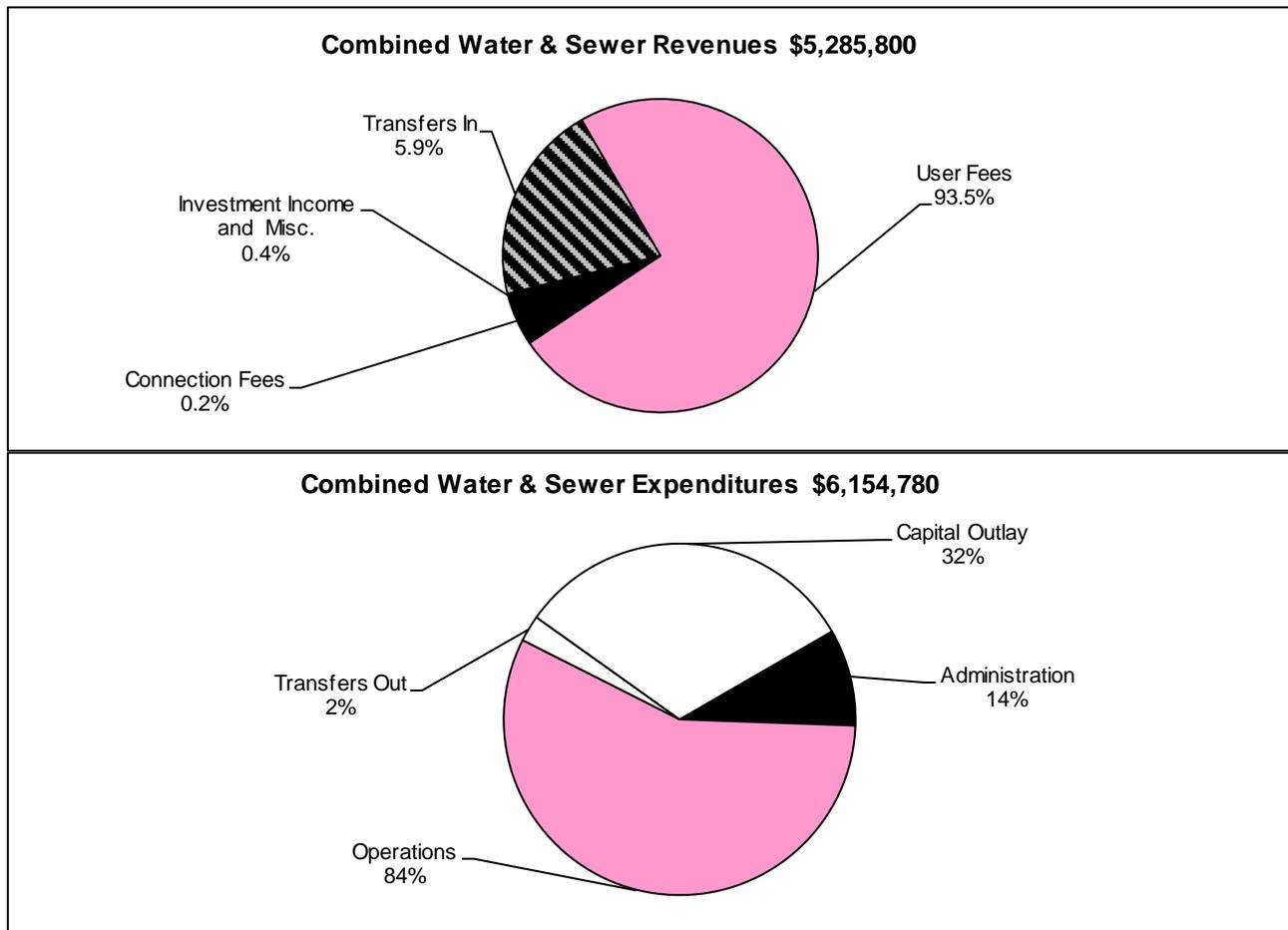
<u>COMMODITIES</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
01-25-62-3000 MAINTENANCE MATERIALS	\$ 11,942	\$ 13,624	\$ -	\$ -	\$ -
01-25-62-3002 Maint Mat- Bldg Commodities	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-25-62-3018 Maint Mat- Janitorial Sup	\$ -	\$ -	\$ 3,500	\$ 1,500	\$ 3,500
01-25-62-3021 Maint Mat- Lighting Products	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
01-25-62-3027 Maint Mat- Paper Goods	\$ -	\$ -	\$ 9,400	\$ 9,400	\$ 9,400
01-25-62-3034 Maint Mat- Safety Supplies	\$ -	\$ -	\$ 700	\$ 700	\$ 700
01-25-62-3100 REPAIR & RESTORATION	\$ 1,573	\$ 821		\$ -	\$ -
01-25-62-3118 R&R- Supplies	\$ -	\$ -	\$ 1,600	\$ 1,600	\$ 1,600
01-25-62-3512 Const Mat- Supplies	\$ -	\$ 91	\$ 2,900	\$ 2,900	\$ 2,900
	\$ 13,515	\$ 14,536	\$ 22,100	\$ 20,100	\$ 22,100
<u>OTHER CHARGES</u>					
01-25-63-3000 Professional Development	\$ -	\$ 10	\$ 200	\$ -	\$ -
01-25-63-6000 Uniforms	\$ 79	\$ -	\$ -	\$ -	\$ -
01-25-63-8600 Minor Equipment	\$ 3,015	\$ 940	\$ 1,300	\$ 1,000	\$ 3,500
01-25-63-9000 Business Expenses	\$ 1,753	\$ 2,306	\$ 2,100	\$ 2,400	\$ 2,100
	\$ 4,847	\$ 3,256	\$ 3,600	\$ 3,400	\$ 5,600
<u>TRANSFERS</u>					
01-25-98-1200 Transfer Out- VMF	\$ 5,223	\$ 5,237	\$ 5,300	\$ 3,800	\$ 5,500
	\$ 5,223	\$ 5,237	\$ 5,300	\$ 3,800	\$ 5,500
<b>TOTAL DISBURSEMENTS</b>	\$ 180,602	\$ 172,925	\$ 162,925	\$ 162,672	\$ 143,400

## WATER AND SEWER FUND

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

### Water and Sanitary Sewer Fund (02)

#### REVENUES

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
<b>Licenses &amp; Fees</b>	\$ 1,976,900	\$ 1,847,595	\$ 3,955,800	\$ 3,707,000	<b>\$ 3,908,000</b>
<b>Miscellaneous Revenue</b>	\$ 6,639	\$ 16,039	\$ 6,000	\$ 14,500	<b>\$ 6,000</b>
<b>Other Income</b>	\$ -	\$ 2,554	\$ 2,500	\$ 2,700	<b>\$ 2,500</b>
<b>TOTAL</b>	\$ 1,983,539	\$ 1,866,188	\$ 3,964,300	\$ 3,724,200	<b>\$ 3,916,500</b>
<b>USE OF RESERVES</b>	\$ -	\$ -	\$ 110,000	\$ -	<b>\$ -</b>
<b>FUNDS AVAILABLE</b>	\$ 1,983,539	\$ 1,866,188	\$ 4,074,300	\$ 3,724,200	<b>\$ 3,916,500</b>

#### EXPENSES

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
<b>Personnel Expenses</b>	\$ 595,794	\$ 613,527	\$ 636,600	\$ 618,700	<b>\$ 630,150</b>
<b>Contractual Services</b>	\$ 3,050,572	\$ 3,056,428	\$ 3,214,853	\$ 3,035,390	<b>\$ 3,308,640</b>
<b>Commodities</b>	\$ 21,161	\$ 20,555	\$ 28,200	\$ 20,510	<b>\$ 26,110</b>
<b>Other Charges</b>	\$ 9,053	\$ 10,531	\$ 9,700	\$ 54,970	<b>\$ 83,510</b>
<b>Transfer Out</b>	\$ 171,587	\$ 181,004	\$ 186,700	\$ 126,340	<b>\$ 149,070</b>
<b>TOTAL</b>	\$ 3,848,167	\$ 3,882,045	\$ 4,076,053	\$ 3,855,910	<b>\$ 4,197,480</b>

## Water and Sanitary Sewer Improvement Fund (07)

#### REVENUES

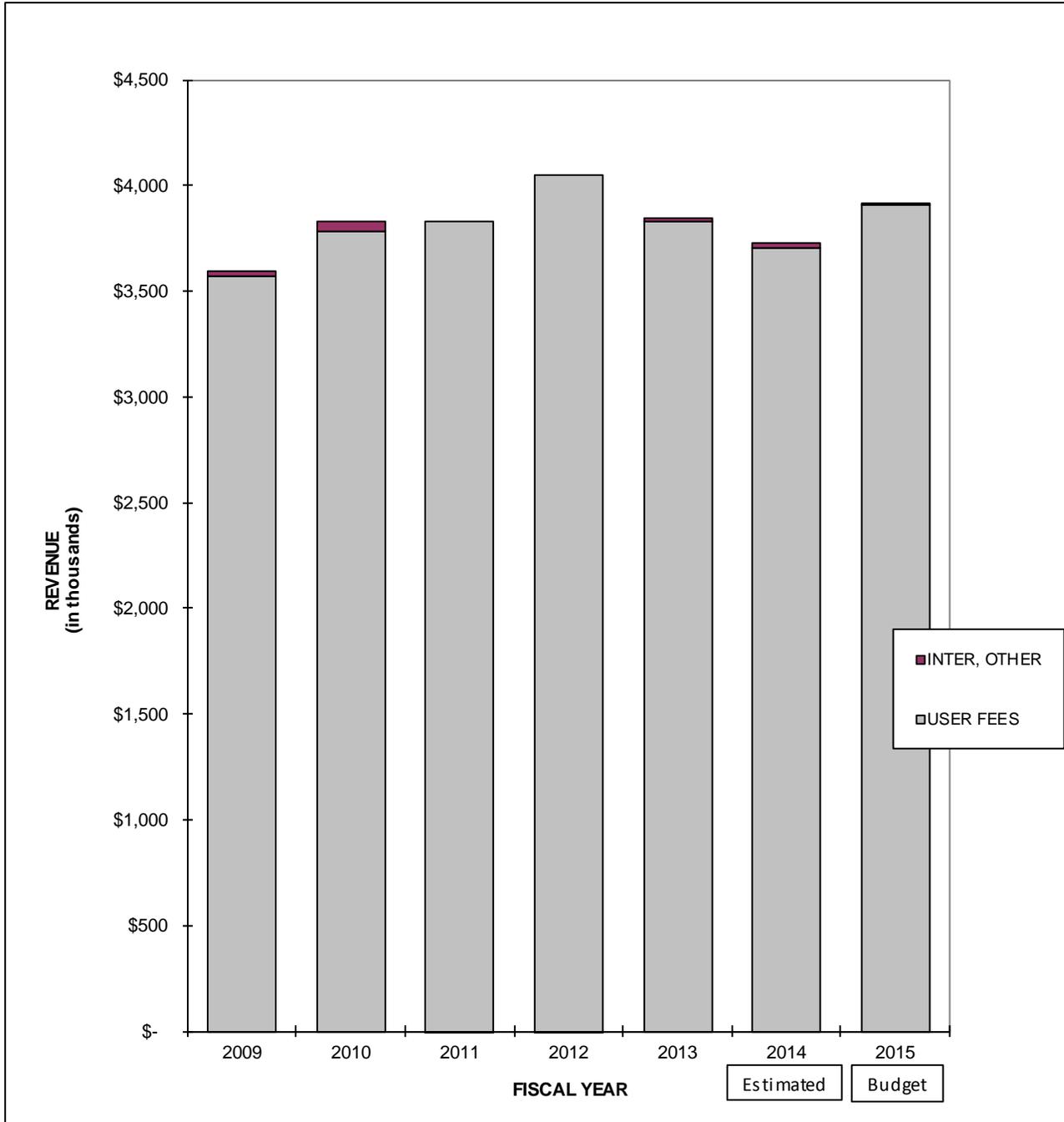
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
<b>Licenses &amp; Fees</b>	\$ 58,776	\$ 38,143	\$ 191,000	\$ 196,000	<b>\$ 280,000</b>
<b>Miscellaneous Revenue</b>	\$ -	\$ -	\$ -	\$ 6,500	<b>\$ -</b>
<b>Other Income</b>	\$ 1,564	\$ 1,535	\$ 1,000	\$ 2,700	<b>\$ 2,000</b>
<b>Transfer In</b>	\$ 700,000	\$ 1,090,400	\$ 1,087,300	\$ -	<b>\$ 1,087,300</b>
<b>TOTAL</b>	\$ 760,340	\$ 1,130,078	\$ 1,279,300	\$ 205,200	<b>\$ 1,369,300</b>

#### EXPENSES

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
<b>Capital Outlay</b>	\$ 240,083	\$ 231,014	\$ 1,471,000	\$ 483,191	<b>\$ 1,957,300</b>

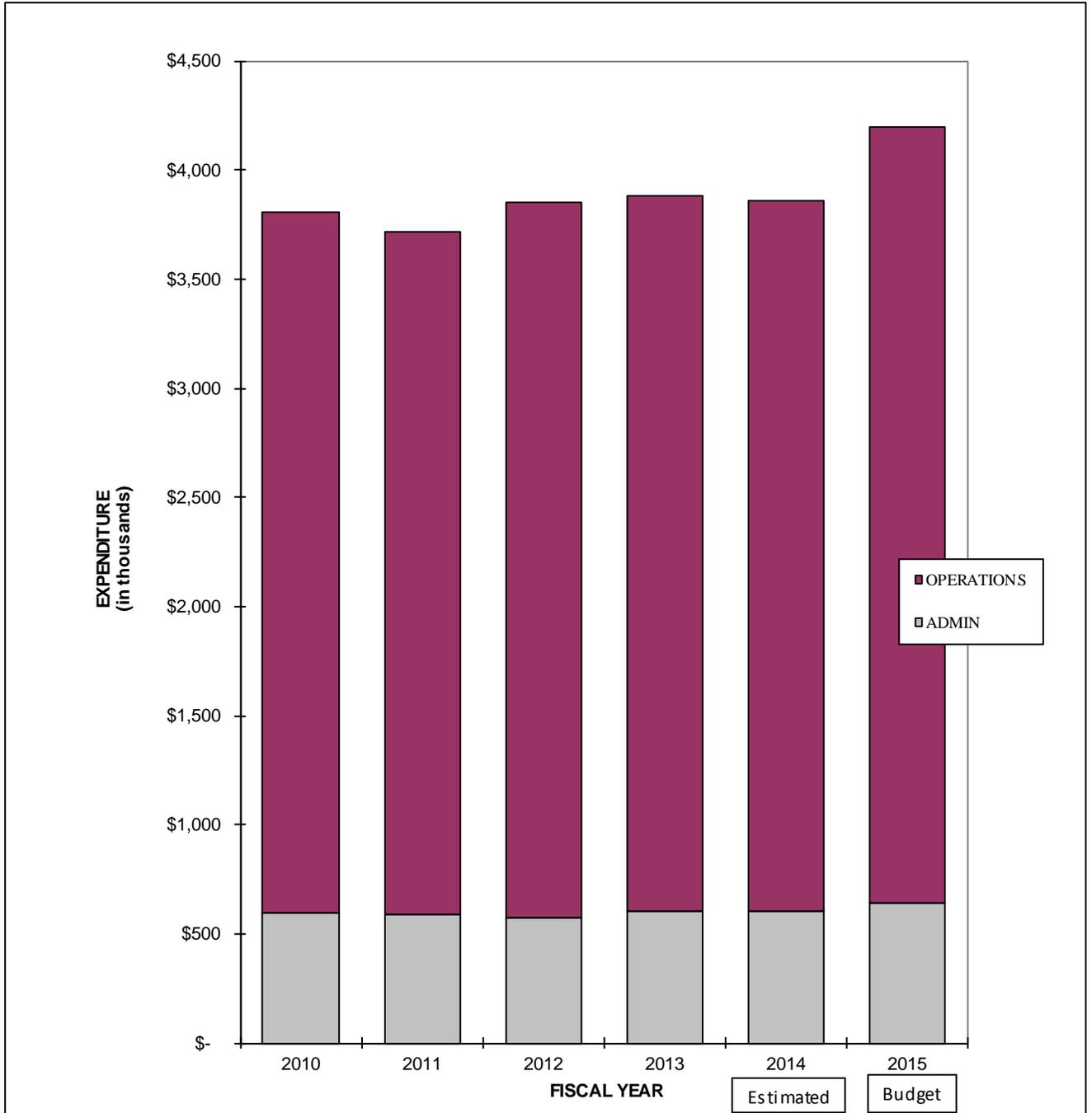
# WATER & SANITARY SEWER FUND

## Historical Revenue

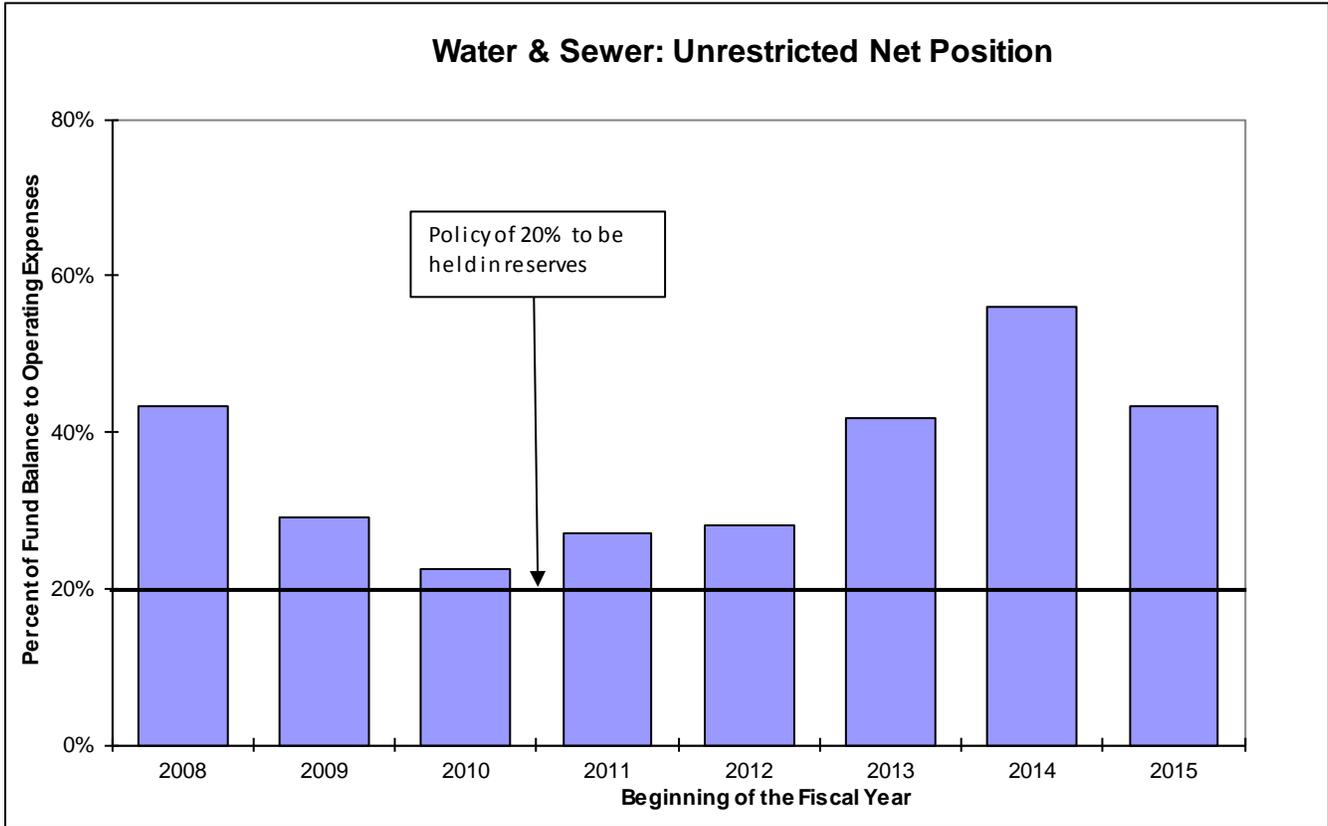


# WATER & SANITARY SEWER FUND

## Historical Expenditure



## Fund Summary - Water and Sanitary Sewer Funds Water and Sewer Fund Balance History



Over the last eight (9) 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.

<b>Beginning of Fiscal Year</b>	<b>Unrestricted Net Position</b>	<b>Operating Expenses</b>	<b>Ratio</b>
2008	\$1,629,463	\$3,761,000	43%
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	\$4,043,210	56%
2015	\$1,897,613	\$4,384,780	43%

## Program Detail

### FUND 02- WATER AND SANITARY SEWER FUND

### REVENUES

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<b><u>LICENSES &amp; FEES</u></b>					
02-00-75-4180 Water User Fees	\$ 1,976,900	\$ 1,847,595	\$ 1,918,563	\$ 1,789,650	<b>\$ 1,895,380</b>
02-00-75-4181 Sewer User Fees	\$ 2,069,277	\$ 1,991,905	\$ 2,037,237	\$ 1,900,350	<b>\$ 2,012,620</b>
02-00-75-4189 New Water Meter	\$ -	\$ -	\$ -	\$ 17,000	<b>\$ -</b>
	<b>\$ 4,046,177</b>	<b>\$ 3,839,500</b>	<b>\$ 3,955,800</b>	<b>\$ 3,707,000</b>	<b>\$ 3,908,000</b>
<b><u>MISCELLANEOUS REVENUE</u></b>					
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-00-90-4410 Sale Of Surplus Property	\$ -	\$ 2,000	\$ -	\$ -	<b>\$ -</b>
02-00-90-4430 Other Income	\$ 6,639	\$ 14,039	\$ 6,000	\$ 14,500	<b>\$ 6,000</b>
	<b>\$ 6,639</b>	<b>\$ 16,039</b>	<b>\$ 6,000</b>	<b>\$ 14,500</b>	<b>\$ 6,000</b>
<b><u>OTHER INCOME</u></b>					
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-00-95-4510 Interest Income	\$ -	\$ 2,554	\$ 2,500	\$ 2,700	<b>\$ 2,500</b>
	<b>\$ -</b>	<b>\$ 2,554</b>	<b>\$ 2,500</b>	<b>\$ 2,700</b>	<b>\$ 2,500</b>
USE OF RESERVES	\$ -	\$ -	\$ 110,000	\$ -	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 4,052,816</b>	<b>\$ 3,858,093</b>	<b>\$ 3,964,300</b>	<b>\$ 3,724,200</b>	<b>\$ 3,916,500</b>

## Explanation of Revenue Source

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. Staff anticipates approximately 191 million gallons to be consumed for residential use, 225 million gallons for commercial use, and 10 million gallons for municipal use. This estimate is based upon a normal seasonal temperatures.

<b>Water &amp; Sanitary Sewer Rates</b>			
<b>(All Figures per 1,000 Gallons)</b>	<b>FY 2014</b>	<b>As of 01/01/2015</b>	<b>% Change</b>
In-Village Water	\$4.50	\$4.68	4.0%
Out-of-Village Water	\$4.97	\$5.17	4.0%
In-Village Sanitary Sewer	\$5.27	\$5.27	0.0%
Out-of-Village Sewer	\$5.80	\$5.80	0.0%
In-Village Total	\$9.77	\$9.95	1.9%
Out-of-Village Total	\$10.77	\$10.97	1.9%
Total Anticipates Sales	Less Sanitary Sewer Credit	Net Sales	
\$ 3,908,000	\$ 90,000	\$ 3,818,000	

The Village purchases its water from the City of Highland Park. Effective January 1, 2015, Highland Park is rating is rate for the Village of Lincolnshire to purchase water 4.37%. The 4.0% increase in water charges reflect covering the cost of this increase. Water purchase is expected to increase annually due to the City of Highland Park's major renovation of their Water Plant.

**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.

2014 Annual Budget Program Activity Summary		
Water & Sewer Fund	Public Works 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.
- Seek process improvements for the Village's utility billing system including outsourcing billing services, use of lockbox service for processing payments, and implementing process to access credit cards for bill payment.
- Audit the Village's "unaccounted" water usage.
- Implement year three 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 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
No. Accounts Serviced	2400	2402	2425	2416	2426
No. Utility Permits	21	28	25	27	25

### Staffing

Staffing (Full-Time Equivalent)	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Village Manager	0.20	0.20	0.20	0.20	0.20
Deputy Village Clerk	0.00	0.00	0.00	0.00	0.00
Executive Secretary	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.20	0.20	0.20	0.20	0.20
Director of Financial Systems	0.20	0.20	0.20	0.20	0.20
Account Clerk Supervisor	0.20	0.20	0.20	0.20	0.20
Secretary/Receptionist	0.20	0.20	0.20	0.20	0.20
Billing Clerk	0.50	0.50	0.50	0.50	0.50
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.25	0.25	0.25	0.25	0.25
Engineering Inspector	0.00	0.00	0.00	0.00	0.00
Secretary	0.25	0.25	0.25	0.25	0.25
Total:	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>

2014 Annual Budget Program Activity Summary		
<b>Water &amp; Sewer Fund</b>	<b>Public Works Administration</b>	<b>02-01</b>

**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Personnel Expenses	\$ 192,920	\$ 186,033	\$ 209,100	\$ 201,700	<b>\$ 201,250</b>
Contractual Services	\$ 260,429	\$ 284,329	\$ 282,863	\$ 264,820	<b>\$ 295,140</b>
Commodities	\$ 1,523	\$ 1,555	\$ 1,400	\$ 1,760	<b>\$ 1,760</b>
Other Charges	\$ 3,314	\$ 3,107	\$ 4,000	\$ 48,810	<b>\$ 49,610</b>
Transfer Out	<u>\$ 119,357</u>	<u>\$ 128,634</u>	<u>\$ 133,700</u>	<u>\$ 88,300</u>	<b><u>\$ 93,670</u></b>
<b>TOTAL</b>	<b>\$ 577,543</b>	<b>\$ 603,658</b>	<b>\$ 631,063</b>	<b>\$ 605,390</b>	<b>\$ 641,430</b>

**2014 Annual Budget  
Program Activity Summary**

<b>Water &amp; Sewer Fund</b>	<b>Public Works Administration</b>	<b>02-01</b>
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**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
02-01-60-1000 Regular Salaries	\$ 192,934	\$ 186,039	\$ 208,600	\$ 177,800	\$ 176,250
02-01-60-1500 Part Time Wages		\$ -	\$ -	\$ 22,900	\$ 23,500
02-01-60-2000 Overtime Salaries	\$ (14)	\$ (6)	\$ 500	\$ 1,000	\$ 1,500
	\$ 192,920	\$ 186,033	\$ 209,100	\$ 201,700	\$ 201,250
<u>CONTRACTUAL SERVICES</u>					
02-01-61-1000 Telephone	\$ 35,141	\$ 49,957	\$ 32,000	\$ 17,000	\$ 11,200
02-01-61-1002 Telephone- Cellular		\$ -	\$ 2,000	\$ 3,900	\$ 4,530
02-01-61-1003 Telephone- SCADA		\$ -	\$ -	\$ -	\$ 1,200
02-01-61-1004 Telephone- Pay Phone		\$ -	\$ 120	\$ 120	\$ 120
02-01-61-1010 Telephone- Maint		\$ -	\$ 720	\$ 660	\$ 660
02-01-61-2000 Printing	\$ 2,645	\$ 3,190	\$ -	\$ -	\$ -
02-01-61-2002 Print- Budget, Forms, Misc		\$ -	\$ 150	\$ 150	\$ 130
02-01-61-2004 Print- Letterhead Supplies		\$ -	\$ 600	\$ 600	\$ 550
02-01-61-2006 Print- Newsletter		\$ -	\$ 1,350	\$ 1,325	\$ 1,200
02-01-61-2200 Print- Utility Bill	\$ -	\$ -	\$ -	\$ -	\$ 6,500
02-01-61-4000 PROFESSIONAL SERVICES	\$ 61,299	\$ 45,849	\$ -	\$ -	\$ -
02-01-61-4003 Prof Serv- Audit		\$ -	\$ 10,000	\$ 8,500	\$ 9,900
02-01-61-4013 Prof Serv- Legal Services		\$ -	\$ 19,400	\$ 17,000	\$ 19,400
02-01-61-5500 DATA SYSTEMS	\$ 7,620	\$ 10,254	\$ -	\$ -	\$ -
02-01-61-5503 Data Sys- Internet Connection		\$ -	\$ 1,080	\$ 1,215	\$ 750
02-01-61-5505 Data Sys- Maint / Repair		\$ -	\$ 1,000	\$ -	\$ -
02-01-61-5507 Data Sys- Software/Licensing		\$ -	\$ 1,897	\$ 1,410	\$ 1,550
02-01-61-5508 Data Sys- Public Services		\$ -	\$ 680	\$ 400	\$ -
02-01-61-5509 Data Sys- Training		\$ -	\$ 200	\$ -	\$ 200
02-01-61-5510 Data Sys- Backup		\$ -	\$ 1,200	\$ -	\$ -
02-01-61-6000 Postage	\$ 4,496	\$ 4,350	\$ 7,750	\$ 5,100	\$ 7,000
02-01-61-7000 Duplicating	\$ 1,283	\$ 984	\$ 280	\$ 280	\$ 200
02-01-61-7001 Duplicating- Lease Copiers		\$ -	\$ 670	\$ 870	\$ 1,180
02-01-61-8700 Medical Insurance	\$ 72,717	\$ 81,578			
02-01-61-8701 Medical Premiums- Health		\$ -	\$ 88,100	\$ 90,900	\$ 93,300
02-01-61-8702 Medical Premiums- Dental		\$ -	\$ 8,800	\$ 8,900	\$ 9,100
02-01-61-8703 Medical Premiums- Life		\$ -	\$ 900	\$ 1,400	\$ 1,000
02-01-61-8800. General Insurance	\$ 73,718	\$ 87,503			
02-01-61-8800 Property/Liability Ins		\$ -	\$ 32,135	\$ 32,540	\$ 34,060
02-01-61-8801 Workers Comp		\$ -	\$ 51,620	\$ 52,000	\$ 51,620
02-01-61-8802 High Excess Liability Pool		\$ -	\$ 6,090	\$ 6,020	\$ 6,700

**2014 Annual Budget  
Program Activity Summary**

<b>Water &amp; Sewer Fund</b>	<b>Public Works Administration</b>	<b>02-01</b>
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**EXPENDITURE DETAIL CONTINUED**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-01-61-8803 HELP- Beach Endorsement		\$ -	\$ 2,280	\$ 2,180	\$ 2,350
02-01-61-8804 National Flood Insurance		\$ -	\$ 551	\$ 660	\$ 680
02-01-61-9000 Outside Services	\$ 1,510	\$ 664			
02-01-61-9001 Contract Svc- Payment Processing		\$ -	\$ -	\$ -	\$ 15,500
02-01-61-9022 Contract Svc- GIS Services		\$ -	\$ 6,560	\$ 6,215	\$ 6,390
02-01-61-9029 Cont Svc- IT Consult/Sys Mon		\$ -	\$ 3,000	\$ 4,115	\$ 6,300
02-01-61-9109 Contract Svc- Records Mgt		\$ -	\$ 300	\$ 50	\$ 500
02-01-61-9114 Cont Svc- Emerg. Not. Sys.		\$ -	\$ 680	\$ 660	\$ 660
02-01-61-9115 Cust Serv/Serv Mang Sys		\$ -	\$ 550	\$ 550	\$ 510
02-01-61-9118 Cust Serv- Website Consult	\$ -	\$ -	\$ 200	\$ 100	\$ 200
	\$ 260,429	\$ 284,329	\$ 282,863	\$ 264,820	\$ 295,140
<b>COMMODITIES</b>					
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-01-62-1000 Office Supplies	\$ 1,523	\$ 1,555	\$ 1,400	\$ 1,760	\$ 1,760
	\$ 1,523	\$ 1,555	\$ 1,400	\$ 1,760	\$ 1,760
<b>OTHER CHARGES</b>					
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-01-63-1000 Memberships	\$ 314	\$ 423	\$ 500	\$ -	\$ -
02-01-63-2000 Vehicle Allowance	\$ 3,000	\$ 2,625	\$ 3,000	\$ 3,210	\$ 3,210
02-01-63-3000 Professional Development	\$ -	\$ 59	\$ 300	\$ -	\$ -
02-01-63-4000 Publications	\$ -	\$ -	\$ 100	\$ -	\$ -
02-01-63-9001 Business Exp- Misc	\$ -	\$ -	\$ 100	\$ -	\$ -
02-01-70-9200 FICA Expense	\$ -	\$ -	\$ -	\$ 45,600	\$ 46,400
	\$ 3,314	\$ 3,107	\$ 4,000	\$ 48,810	\$ 49,610
<b>TRANSFERS</b>					
	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
02-01-98-0600 Transfer Out- Retire Fund	\$ 119,357	\$ 128,634	\$ 133,700	\$ 88,300	\$ 93,670
	\$ 119,357	\$ 128,634	\$ 133,700	\$ 88,300	\$ 93,670
<b>TOTAL DISBURSEMENTS</b>	\$ 577,543	\$ 603,658	\$ 631,063	\$ 605,390	\$ 641,430

2014 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 33%) and the treatment of sanitary sewage by the Lake County Public Works Department (approximately 41.5%).

**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.
- Obtain
- 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:**

- **Valve Repair/Replacement** – This line item is increased significantly for 2015 and reflects the Water & Sewer Division objective to work with contractors on the replacement of at least 3 valves annually.
- New line item in 2015: Professional Service - Eastside Reservoir Level Controller – \$15,000 and \$500 for Backflow Control Program.
- **Hydrant Replacement** – The expenditure for hydrant replacement has historically been budgeted as a capital item. The ongoing replacement of hydrants on an annual basis is an operating expenditure and has been moved into the Other Charges section of the budget. The proposed budget reflects a request for funds (\$27,000) to replace at least 3 hydrants annually throughout the Village based upon need.

**Capital Projects:** None

2014 Annual Budget Program Activity Summary		
Water & Sewer Fund	Operations	02-02

**Performance Indicators:**

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
JULIE Utility Locates	2,086	2,237	2,100	2,280	2,300
EDU Connections	14	21	53	58	105
Average Daily Water Usage – Million Gallons	1.397	1.39	1.296	1.325	1.325
Service Requests Completed	763	998	1,350	1,410	1,500

**Staffing:**

Staffing (Full-Time Equivalent)	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Utilities Superintendent	1.00	1.00	1.00	1.00	1.00
General Maintenance – Utilities	4.00	4.00	4.00	4.00	4.00
Administrative Assistant I - PWF	0.25	0.25	0.25	0.25	0.25
Seasonal Laborer	0.00	0.00	0.25	0.00	0.00
<b>Total:</b>	<b>5.25</b>	<b>5.25</b>	<b>5.50</b>	<b>5.25</b>	<b>5.25</b>

**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ 402,874	\$ 427,494	\$ 427,500	\$ 417,000	<b>\$ 428,900</b>
Contractual Services	\$ 2,790,143	\$ 2,772,099	\$ 2,931,990	\$ 2,770,570	<b>\$ 3,013,500</b>
Commodities	\$ 19,638	\$ 19,000	\$ 26,800	\$ 18,750	<b>\$ 24,350</b>
Other Charges	\$ 5,739	\$ 7,424	\$ 5,700	\$ 6,160	<b>\$ 33,900</b>
Transfers	<u>\$ 52,230</u>	<u>\$ 52,370</u>	<u>\$ 53,000</u>	<u>\$ 38,040</u>	<b><u>\$ 55,400</u></b>
<b>TOTAL</b>	<b>\$ 3,270,624</b>	<b>\$ 3,278,387</b>	<b>\$ 3,444,990</b>	<b>\$ 3,250,520</b>	<b>\$ 3,556,050</b>

**2014 Annual Budget  
Program Activity Summary**

<b>Water &amp; Sewer Fund</b>	<b>Operations</b>	<b>02-02</b>
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**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
02-02-60-1000 Regular Salaries	\$ 360,862	\$ 387,015	\$ 385,000	\$ 379,000	\$ 388,900
02-02-60-1500 Part Time Wages	\$ -	\$ -	\$ 8,000	\$ -	\$ -
02-02-60-2000 Overtime Salaries	\$ 42,012	\$ 40,479	\$ 34,500	\$ 38,000	\$ 40,000
	\$ 402,874	\$ 427,494	\$ 427,500	\$ 417,000	\$ 428,900
<u>CONTRACTUAL SERVICES</u>					
02-02-61-3000 EQUIPMENT MAINT.	\$ 32,510	\$ 44,435			\$ -
02-02-61-3006 Eq Maint- Emerg. Air Packs	\$ -	\$ -	\$ 500	\$ 180	\$ 500
02-02-61-3007 Eq Maint- Rep. Reservoir/Lift St	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 35,000
02-02-61-3701 Veh Maint- Truck Rehab	\$ -	\$ -	\$ -	\$ -	\$ 2,500
02-02-61-4009 Prof Svcs - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 15,500
02-02-61-8000 Gas Utilities	\$ 2,828	\$ 3,749	\$ 4,500	\$ 4,300	\$ 4,500
02-02-61-8500 Electric Utilities	\$ 77,614	\$ 76,113	\$ 81,500	\$ 75,000	\$ 89,000
02-02-61-9000 OUTSIDE SERVICES	\$ 39,726	\$ 72,301			\$ -
02-02-61-9013 Contract Svc- Emerg Rep & Rest	\$ -	\$ -	\$ 32,500	\$ 32,000	\$ 32,500
02-02-61-9024 Contract Svc- Water Testing	\$ -	\$ -	\$ 3,500	\$ 3,550	\$ 3,600
02-02-61-9026 Contract Svc- Inst. Calib.	\$ -	\$ -	\$ 400	\$ -	\$ 400
02-02-61-9028 Contract Svc- JULIE	\$ -	\$ -	\$ 3,300	\$ 2,850	\$ 3,300
02-02-61-9030 Contract Svc- Large Metr Test	\$ -	\$ -	\$ 3,100	\$ 3,100	\$ 3,100
02-02-61-9101 Generator Maint	\$ -	\$ -	\$ 12,000	\$ 11,500	\$ 12,500
02-02-61-9102 Hydrant Painting	\$ -	\$ -	\$ 10,000	\$ 9,900	\$ 11,500
02-02-61-9103 Lift Station Maint	\$ -	\$ -	\$ 1,300	\$ 1,300	\$ 1,300
02-02-61-9104 Root Cutting & Televising	\$ -	\$ -	\$ 20,000	\$ 14,100	\$ 53,000
02-02-61-9105 Sanitary Sewer Emerg Repairs	\$ -	\$ -	\$ 20,000	\$ 18,000	\$ 20,000
02-02-61-9106 SCADA System Maint	\$ -	\$ -	\$ 3,000	\$ 2,500	\$ 7,000
02-02-61-9107 Valve Repair/ Replace	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 27,000
02-02-61-9108 Valve Maint. - Reservoir	\$ -	\$ -	\$ 3,600	\$ 3,000	\$ 3,600
02-02-61-9110 Remote Read Center Maint	\$ -	\$ -	\$ 1,390	\$ 2,290	\$ 2,300
02-02-61-9117 Contract Svc- Valve Turning	\$ -	\$ -	\$ 12,000	\$ 11,200	\$ 12,400
02-02-61-9500 Water Purchase	\$ 1,153,919	\$ 1,164,236	\$ 1,164,400	\$ 1,130,000	\$ 1,190,000
02-02-61-9600 Sanitary Sewer Charge	\$ 1,475,762	\$ 1,403,481	\$ 1,509,000	\$ 1,400,000	\$ 1,475,000
02-02-61-9700 Sewer Transmission Fee	\$ 7,784	\$ 7,784	\$ 8,000	\$ 7,800	\$ 8,000
	\$ 2,790,143	\$ 2,772,099	\$ 2,931,990	\$ 2,770,570	\$ 3,013,500

**2014 Annual Budget  
Program Activity Summary**

<b>Water &amp; Sewer Fund</b>	<b>Operations</b>	<b>02-02</b>
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**EXPENDITURE DETAIL CONTINUED**

<u>COMMODITIES</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
02-02-62-3000 Maintenance Materials	\$ 17,783	\$ 14,037			-
02-02-62-3034 Maint Mat- Safety Supplies	\$ -	\$ -	\$ 500	\$ 250	\$ 500
02-02-62-3050 Maint Mat- Chlorine/Comp Gas & Det Solution	\$ -	\$ -	\$ 2,000	\$ 400	\$ 2,000
02-02-62-3053 Maint Mat- Gravel	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
02-02-62-3057 Maint Mat- JULIE Marking	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
02-02-62-3058 Maint Mat- Lift Station Cleaning	\$ -	\$ -	\$ 2,200	\$ -	\$ 1,200
02-02-62-3059 Maint Mat- Meter Pit Repair Parts/ Bbox Repair	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
02-02-62-3060 Maint Mat- Misc, Hardware, Paint, Paper Goods	\$ -	\$ -	\$ 2,500	\$ 2,200	\$ 2,200
02-02-62-3062 Maint Mat- Repair Clamps & Fittings	\$ -	\$ -	\$ 5,000	\$ 3,000	\$ 5,000
02-02-62-3063 Maint Mat- Stand-by Generator	\$ -	\$ -	\$ 500	\$ 500	\$ 500
02-02-62-3064 Maint Mat- Valve Keys and Small Tools	\$ -	\$ -	\$ 1,000	\$ 500	\$ 750
02-02-62-3065 Maint Mat- Valve Repair	\$ -	\$ -	\$ 900	\$ 500	\$ 500
02-02-62-3068 Maint Mat- Hydrant Parts & Access	\$ -	\$ -	\$ 3,500	\$ 2,700	\$ 3,000
02-02-62-3600 Water Meters	\$ 1,855	\$ 4,963	\$ 4,500	\$ 4,500	\$ 4,500
	\$ 19,638	\$ 19,000	\$ 26,800	\$ 18,750	\$ 24,350
<u>OTHER CHARGES</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
02-02-63-1000 Memberships	\$ 563	\$ 504	\$ 600	\$ 600	\$ 600
02-02-63-3000 Professional Development	\$ 35	\$ 581	\$ 600	\$ 300	\$ 500
02-02-63-6000 Uniforms	\$ 2,220	\$ 2,611	\$ 2,200	\$ 2,160	\$ 2,500
02-02-63-8600 Minor Equipment	\$ 890	\$ 2,063	\$ 1,300	\$ 1,300	\$ 1,300
02-02-81-5003 Hydrant Replacement	\$ -	\$ -	\$ -	\$ -	\$ 27,000
02-02-63-9000 Business Expenses	\$ 2,031	\$ 1,665	\$ 1,000	\$ 1,800	\$ 2,000
	\$ 5,739	\$ 7,424	\$ 5,700	\$ 6,160	\$ 33,900
<u>TRANSFERS</u>					-
02-02-98-1200 Transfer Out- VMF	\$ 52,230	\$ 52,370	\$ 53,000	\$ 38,040	\$ 55,400
	\$ 52,230	\$ 52,370	\$ 53,000	\$ 38,040	\$ 55,400
<b>TOTAL DISBURSEMENTS</b>	\$ 3,270,624	\$ 3,278,387	\$ 3,444,990	\$ 3,250,520	\$ 3,556,050

**2014 Annual Budget  
Program Activity Summary**

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

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

**Significant Goals/Objectives**

- Continue Automatic Water Metering System Conversion: Implement the third year of this multi-year project.
- Complete water main replacement for Middlebury Lane, Bedford Court, Westwood Lane and Riverwoods Road.
- Rehabilitate 2,000 feet of pipe in the Village sanitary sewer system.

**Major Budget Changes**

- None

**Capital Projects**

Shake Roof Replacement – Various Locations	\$81,000
Automated Meter Reading System (Year 3 of 5)	\$173,000
Complete Hydraulic Water Model	\$10,000
Watermain Replacement - Westwood, Middlebury, Bedford, Riverwoods (Construction)	\$1,125,000
Watermain Replacement – Westwood, Middlebury, Bedford, Riverwoods (Engineering Construction Services)	\$75,000
One-Ton Utility Truck Replacement	\$78,000
Software – Utility Billing	\$31,500
Miscellaneous Repairs	\$100,000
Sanitary Sewer Study (Evaluation)	\$40,000
Sanitary Inflow & Infiltration Study	\$56,500

**Performance Indicators**

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
EDU Connections	14	21	53	58	105

**Staffing:** No staff is funded through this account.

<b>2014 Annual Budget Program Activity Summary</b>		
<b>Water &amp; Sewer Improvement Fund</b>	<b>Capital Projects</b>	<b>07-01</b>

**EXPENDITURE SUMMARY**

<b>Disbursements</b>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	<u>\$ 240,083</u>	<u>\$ 231,014</u>	<u>\$ 1,471,000</u>	<u>\$ 483,191</u>	<u><b>\$ 1,957,300</b></u>
TOTAL	\$ 240,083	\$ 231,014	\$ 1,471,000	\$ 483,191	<b>\$ 1,957,300</b>

**2014 Annual Budget  
Program Activity Summary**

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

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>LICENSES &amp; FEES</u>					
07-00-75-4186 Connection Fees	\$ 58,776	\$ 38,143	\$ 191,000	\$ 196,000	<b>\$ 280,000</b>
	\$ 58,776	\$ 38,143	\$ 191,000	\$ 196,000	<b>\$ 280,000</b>
<u>MISCELLANEOUS REVENUE</u>					
07-00-90-4430 Other Income	\$ -	\$ -	\$ -	\$ 6,500	\$ -
	\$ -	\$ -	\$ -	\$ 6,500	\$ -
<u>OTHER INCOME</u>					
07-00-95-4510 Interest Income	\$ 1,564	\$ 1,535	\$ 1,000	\$ 2,700	<b>\$ 2,000</b>
	\$ 1,564	\$ 1,535	\$ 1,000	\$ 2,700	\$ 2,000
<u>TRANSFERS</u>					
07-00-98-0126 Transfer In- General Fund	\$ 700,000	\$ 1,090,400	\$ 1,087,300	\$ -	<b>\$ 1,087,300</b>
	\$ 700,000	\$ 1,090,400	\$ 1,087,300	\$ -	<b>\$ 1,087,300</b>
<b>TOTAL REVENUES</b>	<b>\$ 760,340</b>	<b>\$ 1,130,078</b>	<b>\$ 1,279,300</b>	<b>\$ 205,200</b>	<b>\$ 1,369,300</b>
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUNDS AVAILABLE</b>	<b>\$ 760,340</b>	<b>\$ 1,130,078</b>	<b>\$ 1,279,300</b>	<b>\$ 205,200</b>	<b>\$ 1,369,300</b>

## 2014 Annual Budget Program Activity Summary

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

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>CAPITAL OUTLAY</u>					
07-01-80-2006 PWF - Exhaust Ventilation *		\$ -	\$ 16,500	\$ 10,395	\$ -
07-01-80-2008 PWF- Door Replace Utility Station		\$ -	\$ 25,000	\$ 23,750	\$ -
07-01-80-2103 Shake Roof Replace VH*		\$ -	\$ 22,500	\$ -	\$ 81,000
07-01-80-2104 Flat Roof Replace VH*		\$ -	\$ 69,500	\$ -	\$ -
07-01-80-2204 Flat Roof Replace PW*		\$ -	\$ -	\$ -	\$ -
07-01-80-7004 Veh- Rehab Trucks*		\$ -	\$ 8,000	\$ 7,000	\$ -
07-01-80-7006 Veh- Rehab Truck (#251)*		\$ -	\$ 17,000	\$ 17,000	\$ -
07-01-80-7007 Veh: Wheel Balancer*		\$ -	\$ 1,000	\$ 455	\$ -
07-01-80-9900 Loan Payments	\$ 187,282	\$ 187,281	\$ 801,000	\$ 187,291	\$ 187,300
07-01-81-5001 Automated Meter Reading System (Year 2 of 5)			\$ 100,500	\$ 100,500	\$ 173,000
07-01-81-5002 Transmission Main - 30" Corrosion Survey - Detailed Testing			\$ 25,000	\$ 15,000	\$ -
07-01-81-5003 Hydrant Replacement			\$ 45,000	\$ 18,000	\$ -
07-01-81-5005 Reservoir - Westside - Pump Logic Control (Cont. 2013)			\$ 70,000	\$ 32,800	\$ -
07-01-81-5006 Watermain Replacement - Westwood - Riverwoods to Fox Trail (Design)			\$ 90,000	\$ 23,550	\$ -
07-01-81-5007 Watermain Replacement - Riverwoods Road at Fox Trail (Design & Construction)			\$ 65,000	\$ 23,550	\$ -
07-01-81-5008 Hydraulic Water Model			\$ 40,000	\$ 10,000	\$ 10,000
07-01-81-5020 Westwood/30 Riverwoods Watermain Replace Const.					\$ 1,125,000
07-01-81-5021 Westwood/30 Riverwoods Watermain Replace Const. Eng.					\$ 75,000
07-01-81-7236 One Ton Utility Truck (236)					\$ 78,000
07-01-81-9001 Software- Utility Billing		\$ -			\$ 31,500
07-01-82-5001 Lift Station - Londonderry Lane - Generator Replacement (Cont. 2013)	\$ -	\$ -	\$ 50,000	\$ -	\$ -
07-01-82-5002 Sanitary Sewer Repair - 10 Oxford	\$ -	\$ -	\$ 25,000	\$ 13,900	\$ -
07-01-82-5010 Miscellaneous Repairs	\$ -	\$ -	\$ -	\$ -	\$ 100,000
07-01-82-5101 Eng. Svcs. Sanitary Rehab.	\$ -	\$ -	\$ -	\$ -	\$ 40,000
07-01-82-5200 Inflow & Infiltration Study		\$ -			\$ 56,500
07-01-64-1000 Motor Equipment	\$ 8,448	\$ 1,863			\$ -
07-01-64-2000 Office Equipment	\$ 1,002	\$ 1,874			\$ -
07-01-64-3000 Capital Projects	\$ 39,891	\$ 26,383			\$ -
07-01-64-4000 Other Equipment	\$ 3,460	\$ 13,613	\$ -	\$ -	\$ -
	\$ 240,083	\$ 231,014	\$ 1,471,000	\$ 483,191	\$ 1,957,300
<b>TOTAL DISBURSEMENTS</b>	\$ 240,083	\$ 231,014	\$ 1,471,000	\$ 483,191	\$ 1,957,300

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name:	Roof Replacement	Project Originator:	Scott Pippen
Department	Public Works Buildings	Project Location:	Public Works Facility, Village Hall and Utility Buildings
Year New:	2013	Project Priority:	Necessary
Revised Date:	7/30/14		

### 2. Project Description:

Replacement of roofs on the Village Hall, West Side Reservoir, Well House, East Side Reservoir, Londonderry Lift Station, and Public Works Facility. These buildings were budgeted to be replaced in 2014. Staff investigated a cooperative purchase option to complete this work, however, estimates came in higher than the amount budgeted. Staff worked with a consultant to evaluate all of the roofs' repair needs and to create bid documents. The projects, with the exception of the Public Works Facility, were bid in September and only one bid was received. The bid was well in excess of the budgeted amount. Contractors experienced a late start in the spring and early summer due to inclement weather. This led to the contractors being booked for the Fall and hesitant to bid on a project they could not begin until Spring 2015.

Based on the consultant's roof evaluations, the following is an estimated cost for each facility (including bid document preparation and project inspection assistance):

Village Hall - \$280,000.00 (\$5,000.00), West Side Reservoir - \$30,000.00, West Side Well House - \$13,000.00, East Side Reservoir - \$28,000.00, Londonderry Lift Station - \$10,000.00, Public Works Facility - \$505,000.00 (\$10,000.00).

The roofing consultant's report describes nearly all of the roofs as having exceeded their life expectancies and needing replacement as soon as possible or as soon as budgetary constraints allow. The exception to this assessment is the East Side Reservoir which the consultant estimates will need to be replaced in 2018-2020, however it is not a very large roof and combined with the other work, it would be economical to do the replacement now.

Staff is proposing to rebid all of the roof projects except the Public Works Facility in January or February of 2015. This fits with the contractors' timing of scheduling work for the 2015 season and allows them to base bids on updated material costs. Staff anticipates receiving several competitive bids following this time frame. In addition, the consultant will provide inspection services for the Village Hall roof work and create the bid document for the Public Works Facility. The Public Works Facility would then be completed in two phases in 2016 and 2017.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	51-25-80-2103	07-01-80-2103	
<b>FY 2015</b>	\$ 280,000.00	\$ 81,000.00	\$ 361,000.00
<b>FY 2016</b>	\$ 300,000.00		\$ 300,000.00
<b>FY 2017</b>	\$ 200,000.00		\$ 200,000.00
<b>FY 2018</b>			\$ 0.00
<b>FY 2019</b>			\$ 0.00
<b>TOTAL</b>	\$ 780,000.00	\$ 81,000.00	\$ 861,000.00

### Supporting Image:



**Gain from Sale from Replaced Assets, if Any:**

**Project Intent:**  
 Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name:	Automatic Meter Reading System	Project Originator:	T Hawkins
Department	Water and Sewer Improvement	Project Location:	Meter District 3
Year New:	2011	Project Priority:	Necessary
Revised Date:	9/24/2014		

### 2. Project Description:

This project consists of converting all water meters read within the Village to an automatic meter reading system. The project is a result of all manufacturers discontinuing currently used mechanical reading devices. Implementation began in 2012 and will continue over a few years. The first year consisted of purchase of the software to implement the system. Meter replacement began in FY 2013. Meters will be replaced in one district each subsequent year. District 4 was placed into the last phase of the project due to the staff man-hours necessary to shut-off each commercial water service. Unknown issues such as defective service valves may arise during this process.

Current meters per district and total replaced to date:  
 District 1 - 806 meters - 850 meters replaced in 2012  
 District 2 - 542 meters - 566 meters replaced as of September  
 District 3 - 878 meters - proposed for 2015  
 District 4 - 280 meters - proposed for 2016

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	07-01-81-5001		
<b>FY 2015</b>	\$ 173,000.00		\$ 173,000.00
<b>FY 2016</b>	\$ 350,000.00		\$ 350,000.00
<b>FY 2017</b>			\$ 0.00
<b>FY 2018</b>			\$ 0.00
<b>FY 2019</b>			\$ 0.00
<b>TOTAL</b>	\$ 523,000.00	\$ 0.00	\$ 523,000.00

### Supporting Image:



Gain from Sale from Replaced Assets, if Any:

Project Intent:  
 Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name: Watermain Replacement - Construction	Project Originator: T Hawkins
Department: <span style="border: 1px solid black; padding: 2px;">Water and Sewer Improvement</span>	Project Location: Westwood, Middlebury, Bedford
Year New: <span style="border: 1px solid black; padding: 2px;">2012</span>	Project Priority: <span style="border: 1px solid black; padding: 2px;">Necessary</span>
Revised Date: <u>5/16/2014</u>	

### 2. Project Description:

Staff is requesting replacement of the existing water main servicing the residents at the above listed locations. New 8" watermain would be installed to current construction standards.

The watermain located on Westwood, Bedford and Middlebury Lane is extensively corroded due to acidic soil conditions and the techniques and standards used during the installation of this pipe in 1980. Since 1995, the utilities department has documented and performed 18 emergency watermain repairs in the affected area.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	07-01-81-5020		
<b>FY 2015</b>	\$ 1,125,000.00		\$ 1,125,000.00
<b>FY 2016</b>			\$ 0.00
<b>FY 2017</b>			\$ 0.00
<b>FY 2018</b>			\$ 0.00
<b>FY 2019</b>			\$ 0.00
<b>TOTAL</b>	\$ 1,125,000.00	\$ 0.00	\$ 1,125,000.00

### Supporting Image:



Gain from Sale from Replaced Assets, if Any:

Project Intent:

Maintain Existing  
  Enhance Existing  
  Expand Existing  
  Introduce New  
  Replace

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name: Watermain Replacement - Engineering	Project Originator: T Hawkins
Department: <span style="border: 1px solid black; padding: 2px;">Water and Sewer Improvement</span>	Project Location: Westwood, Middlebury, Bedford
Year New: <span style="border: 1px solid black; padding: 2px;">2012</span>	Project Priority: <span style="border: 1px solid black; padding: 2px;">Necessary</span>
Revised Date: <u>5/16/2014</u>	

### 2. Project Description:

Staff requests Construction Engineering Services to perform the watermain replacement for the listed project location. This service includes such items as; construction inspection, contract administration, pay requests, meetings, record drawings etc.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	07-01-81-5021		
<b>FY 2015</b>	<b>\$ 75,000.00</b>		<b>\$ 75,000.00</b>
<b>FY 2016</b>			<b>\$ 0.00</b>
<b>FY 2017</b>			<b>\$ 0.00</b>
<b>FY 2018</b>			<b>\$ 0.00</b>
<b>FY 2019</b>			<b>\$ 0.00</b>
<b>TOTAL</b>	<b>\$ 75,000.00</b>	<b>\$ 0.00</b>	<b>\$ 75,000.00</b>

### Supporting Image:



Gain from Sale from Replaced Assets, if Any:

Project Intent:

Maintain Existing  
  Enhance Existing  
  Expand Existing  
  Introduce New  
  Replace

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name: Vehicle Replacement      Project Originator: Nick Azzone  
 Department: Water and Sewer Improvement      Project Location: Public Works Facility  
 Year New: 2006      Project Priority: Necessary  
 Revised Date: 2015

### 2. Project Description:

Our 2006 GMC One Ton Chassis with a fully enclosed fiberglass utility box is used daily in the Utility Division. This is one of the first response vehicles to go on location for a emergency, I.E. (water main breaks, emergency( JULIE Locates),water meter readings/meter installations, sewer repairs, water samples, and various other job duties that is required of the Department.

To purchase a brand new vehicle of this type is currently \$108,000.00-\$118,000.00 depending on options selected and the complexity of the utility box. Staff is proposing to purchase a new truck chassis and transfer the utility body from the current truck. The entire fiberglass body will be completely overhauled making any necessary repairs, upgrades to the electrical wiring, lighting, and other items. This will restore the truck body to like new condition. Using this method will save the Village \$30,000.00-\$40,000.00 as opposed to buying an entire new vehicle, and will result in extending the life of this unit for a minimum of 5 years. A third option would be to buy a new chassis and new, custom made utility body, which would cost \$106,040.00.The price of a new chassis is approximately \$42,000.00. The price of a new service body with all of the exterior items is \$63,991.00. This does not include all of the interior items, tool box s, shelving and special storage bin containers and other special tools which are used for utility locates.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	07-01-80-7236		
FY 2015	\$ 78,000.00		\$ 78,000.00
FY 2016			\$ 0.00
FY 2017			\$ 0.00
FY 2018			\$ 0.00
FY 2019			\$ 0.00
<b>TOTAL</b>	<b>\$ 78,000.00</b>	<b>\$ 0.00</b>	<b>\$ 78,000.00</b>

### Supporting Image:



Gain from Sale from Replaced Assets, if Any: \$ 5,000.00

### Project Intent:

Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name:	Inflow and Infiltration Study	Project Originator:	T.Hawkins
Department	Water and Sewer Improvement	Project Location:	Village Wide
Year New:	2014	Project Priority:	Necessary
Revised Date:	9/25/2014		

### 2. Project Description:

Staff recommends the acquisition of engineering services to conduct a evaluation of the Village sanitary sewer collection system. The last sanitary system evaluation was performed in 1988 by RJN Environmental Associates, Inc. This evaluation and report will provide data necessary to identify current pipe capacity issues caused from Infiltration or Inflow water sources.

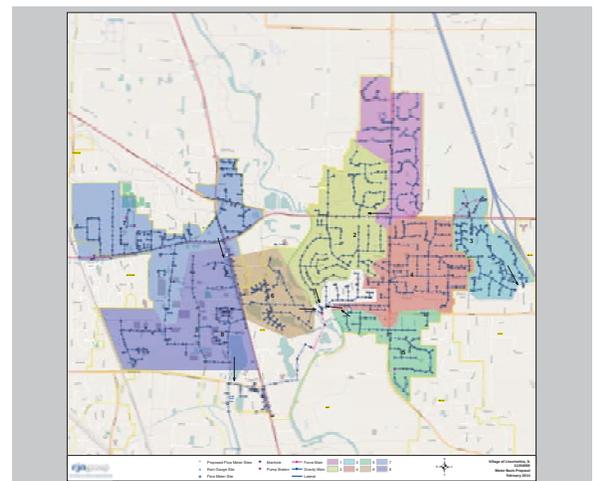
Infiltration is caused from groundwater that enters into the sanitary system through deteriorated pipes or manholes. While Inflow is water that enters into the collection system from storm water interconnections such as illegal sump pumps, downspouts, etc..

These water sources not only impact budget funds by providing wastewater treatment from Lake County but are also a major contributor of overflow conditions. Infiltration and Inflow issues are difficult to identify and resolve due to the size of the sanitary sewer infrastructure. Therefore staff proposes the installation of eight flow meters installed in designated locations of the sanitary collection system during traditional wet season flows. Typically these meters are installed in sanitary manholes from April till June. The information obtained from flow monitoring in correlation to rain fall data will assist staff in prioritizing areas of the Village for pipe rehabilitation or replacement. Additionally this study will provide valuable information for our future capital infrastructure project planning.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	07-01-82-5200		
<b>FY 2015</b>	<b>\$ 56,500.00</b>		<b>\$ 56,500.00</b>
<b>FY 2016</b>	<b>\$ 50,000.00</b>		<b>\$ 50,000.00</b>
<b>FY 2017</b>			<b>\$ 0.00</b>
<b>FY 2018</b>			<b>\$ 0.00</b>
<b>FY 2019</b>			<b>\$ 0.00</b>
<b>TOTAL</b>	<b>\$ 106,500.00</b>	<b>\$ 0.00</b>	<b>\$ 106,500.00</b>

### Supporting Image:



Gain from Sale from Replaced Assets, if Any:

Project Intent:  
 Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace



## 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	Property Tax Levy

**2015 Annual Budget  
Program Activity Summary**

<b>Motor Fuel Tax (MFT) Fund</b>	<b>Public Works</b>	<b>03-01</b>
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**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:
  - Victoria Lane – East
  - Victoria Lane – West
  - Kensington Drive
  - Coldstream Circle
  - Coventry Lane

**Major Budget Changes**

- None.

**Fund Balance**

- As of 1/1/2014                      \$117,480
- Projected 12/31/2014:            \$158,385

**Capital Projects**

- Street Improvement Program - 2015 \*                      \$175,000

**Performance Indicators**

<b>Indicator</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Est. 2014</b>	<b>Budget 2015</b>
Miles of Streets Resurfaced	1.17	1.03	0.95	0.95	0.95

**Staffing**

- No staff is funded through this account.

**2015 Annual Budget  
Program Activity Summary**

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

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	<u>\$ 217,000</u>	<u>\$ 175,000</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u><b>\$ 175,000</b></u>
TOTAL	\$ 217,000	\$ 175,000	\$ 170,000	\$ 170,000	<b>\$ 175,000</b>

**2015 Annual Budget  
Program Activity Summary**

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

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
<u>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</u>					
03-00-85-4330 Allotments	\$ 219,758	\$ 217,382	\$ 171,000	\$ 180,000	<b>\$ 182,000</b>
03-00-85-4330 Allotments- IL Jobs Now	\$ -	\$ -	\$ -	\$ 30,600	<b>\$ -</b>
	\$ 219,758	\$ 217,382	\$ 171,000	\$ 210,600	<b>\$ 182,000</b>
<u>OTHER INCOME</u>					
03-00-95-4510 Interest Income	\$ 181	\$ 215	\$ 200	\$ 340	<b>\$ 200</b>
	\$ 181	\$ 215	\$ 200	\$ 340	<b>\$ 200</b>
TOTAL REVENUE	\$ 219,939	\$ 217,597	\$ 171,200	\$ 210,940	<b>\$ 182,200</b>
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	<b>\$ -</b>
FUNDS AVAILABLE	\$ 219,939	\$ 217,597	\$ 171,200	\$ 210,940	<b>\$ 182,200</b>

**EXPENDITURE DETAIL**

CAPITAL OUTLAY

03-01-88-5009 Infra- Road Resurfacing	\$ 217,000	\$ 175,000	\$ 170,000	\$ 170,000	<b>\$ 175,000</b>
	\$ 217,000	\$ 175,000	\$ 170,000	\$ 170,000	<b>\$ 175,000</b>
TOTAL DISBURSEMENTS	\$ 217,000	\$ 175,000	\$ 170,000	\$ 170,000	<b>\$ 175,000</b>

**2015 Annual Budget  
Program Activity Summary**

<b>Police Pension Fund</b>	<b>Finance</b>	<b>05-01</b>
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**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 investment 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.
- 2014 Property Tax levy is based on the Police Pension Board annual request. 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. Last year, the Village Board had a discussion regarding whether the Police Pension Fund should follow an amortization period similar to that used by the Illinois Municipal Retirement Fund (IMRF) for the Village's non-sworn personnel. Using similar amortization periods would help Village Board and staff in determining the appropriate annual funding strategy for each retirement fund. If the Police Pension was funded based upon a 26 year amortization period, the amount of the annual contribution would be approximately \$69,000 less than the current request.
- Implement GASB 68: Accounting and Financial Reporting for Pensions

**Major Budget Changes**

**Capital Projects - None**

**Performance Indicators**

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

	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Actual 2014</b>	<b>Budget 2015</b>
Funded %- EAN	88.9%	87.1%	89.8%	90.0%	87.8%	90%
Funded %- PUC	96.2%	88.7%	89.3%	n/a	95.4%	n/a
Investment Return	0.2%	8.2%	13.5%	6.5%	unknown	6.5%
Max % Equity Investments	45%	45%	55%	55%	55%	55%

*EAN= Entry Age Normal PUC= Projected Unit Credit*

**2015 Annual Budget  
Program Activity Summary**

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

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Actual 2014	Budget 2015
Active Members	23	23	24	24	23	24
Normal Retirees	8	10	10	11	10	11
Disabled Retirees	3	3	3	3	3	3
Survivors (Widows)	1	1	1	1	1	1
<b>TOTAL</b>	<b>35</b>	<b>37</b>	<b>38</b>	<b>39</b>	<b>37</b>	<b>39</b>

**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 2015 projected income is based on the Police Pension Board's 2014 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.

**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	<b>\$ -</b>
Contractual Services	\$ 82,961	\$ 14,638	\$ 102,000	\$ 105,590	<b>\$ 107,600</b>
Commodities	\$ -	\$ -	\$ -	\$ -	<b>\$ -</b>
Other Charges	<u>\$ 786,342</u>	<u>\$ 808,942</u>	<u>\$ 1,039,000</u>	<u>\$ 909,376</u>	<b><u>\$ 1,173,500</u></b>
<b>TOTAL</b>	<b>\$ 869,303</b>	<b>\$ 823,580</b>	<b>\$ 1,141,000</b>	<b>\$ 1,014,966</b>	<b><u>\$ 1,281,100</u></b>

**2015 Annual Budget  
Program Activity Summary**

<b>Police Pension Fund</b>	<b>Finance</b>	<b>05-01</b>
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**REVENUE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>TAXES</u>					
05-00-70-4070     Property Tax	\$ 961,520	\$ 859,747	\$ 586,000	\$ 586,000	<b>\$ 692,500</b>
	\$ 961,520	\$ 859,747	\$ 586,000	\$ 586,000	<b>\$ 692,500</b>
<u>MISCELLANEOUS REVENUE</u>					
05-00-90-4425     Employee Contributions	\$ 190,630	\$ 205,431	\$ 216,000	\$ 208,000	<b>\$ 213,600</b>
05-00-90-4430     Other Income	\$ -	\$ -	\$ -	\$ 31,000	<b>\$ -</b>
	\$ 190,630	\$ 205,431	\$ 216,000	\$ 239,000	<b>\$ 213,600</b>
<u>OTHER INCOME</u>					
05-00-95-4510     Investment Income	\$ 378,881	\$ 2,247,966	\$ 339,000	\$ 289,000	<b>\$ 375,000</b>
	\$ 378,881	\$ 2,247,966	\$ 339,000	\$ 289,000	<b>\$ 375,000</b>
<u>TRANSFER IN</u>					
05-00-98-0126     Transfer In- General Fund	\$ 66	\$ 200,029	\$ -	\$ -	<b>\$ -</b>
	\$ 66	\$ 200,029	\$ -	\$ -	<b>\$ -</b>
 TOTAL REVENUE	 \$ 1,531,097	 \$ 3,513,173	 \$ 1,141,000	 \$ 1,114,000	 <b>\$ 1,281,100</b>

**2015 Annual Budget  
Program Activity Summary**

<b>Police Pension Fund</b>	<b>Finance</b>	<b>05-01</b>
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**EXPENDITURE DETAIL**

CONTRACTUAL SERVICE	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
05-01-61-4000	<b>PROFESSIONAL SERVICES</b>				
05-01-61-4001	\$ 2,250	\$ -	\$ 3,000	\$ 2,750	<b>\$ 3,000</b>
05-01-61-4005	\$ 10,345	\$ 11,950	\$ 11,000	\$ 11,000	<b>\$ 11,000</b>
05-01-61-4007	\$ -	\$ -	\$ -	\$ 3,300	<b>\$ 3,600</b>
05-01-61-4013	\$ 600	\$ -	\$ 3,000	\$ 3,500	<b>\$ 4,000</b>
05-01-61-4017	\$ 1,461	\$ -	\$ 1,000	\$ 1,200	<b>\$ 2,000</b>
05-01-61-9000	<b>OUTSIDE SERVICES</b>				
05-01-61-4030	\$ 3,965	\$ -	\$ 1,000	\$ 1,000	<b>\$ 1,000</b>
05-01-61-4031	\$ 61,672	\$ -	\$ 80,000	\$ 80,000	<b>\$ 80,000</b>
05-01-61-4032	<u>\$ 2,668</u>	<u>\$ 2,688</u>	<u>\$ 3,000</u>	<u>\$ 2,840</u>	<u><b>\$ 3,000</b></u>
	<b>\$ 82,961</b>	<b>\$ 14,638</b>	<b>\$ 102,000</b>	<b>\$ 105,590</b>	<b>\$ 107,600</b>
 <b>OTHER CHARGES</b>					
05-01-63-1000	\$ 787	\$ -	\$ 1,000	\$ 775	<b>\$ 1,000</b>
05-01-63-3000	<u>\$ 6,703</u>	<u>\$ 7,770</u>	<u>\$ 8,000</u>	<u>\$ 3,601</u>	<u><b>\$ 8,000</b></u>
	<b>\$ 7,490</b>	<b>\$ 7,770</b>	<b>\$ 9,000</b>	<b>\$ 4,376</b>	<b>\$ 9,000</b>
 <b>PENSION BENEFITS</b>					
05-01-70-9510	\$ 778,852	\$ 801,172	\$ 1,030,000	\$ 836,000	<b>\$ 1,164,500</b>
05-01-70-9530	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,000</u>	<u><b>\$ -</b></u>
	<b>\$ 778,852</b>	<b>\$ 801,172</b>	<b>\$ 1,030,000</b>	<b>\$ 905,000</b>	<b>\$ 1,164,500</b>
 <b>TOTAL DISBURSEMENTS</b>					
	<b>\$ 869,303</b>	<b>\$ 823,580</b>	<b>\$ 1,141,000</b>	<b>\$ 1,014,966</b>	<b>\$ 1,281,100</b>

**2015 Annual Budget  
Program Activity Summary**

<b>Retirement Fund</b>	<b>Finance</b>	<b>06-01</b>
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**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. 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 2015, 2016, 2017
- Implement GASB 68: Accounting and Financial Reporting for Pensions

**Budget Changes**

Staff's voluntary participation in the Flexible Benefits Program reduces both the employee and employer Social Security costs; therefore, Flex Spending Administrative costs have been added to this fund.

**Capital Projects:** None

**Performance Indicators**

	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>
IMRF unfunded liability	\$2.72m	\$2.94m	\$3.71m	\$3.82m
Funded Ratio %	77.32%	73.66%	63.40%	58.97%

**Participants**

	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>
Admin/Finance	6	6	6	7
Community Dev.	5	5	5	5
Public Works	20	20	22	21
Police non-sworn	<u>6</u>	<u>6</u>	<u>4</u>	<u>4</u>
TOTAL	37	37	35	36

**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 2015 proposed income in this line item is based on the 2014 anticipated property tax levy.

**2015 Annual Budget  
Program Activity Summary**

<b>Retirement Fund</b>	<b>Finance</b>	<b>06-01</b>
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**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. Contributions 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. Vehicle Maintenance Fund contributions are then transferred to the Retirement Fund to make the proper contributions for all civilian employees.

**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	<u>\$ 678,282</u>	<u>\$ 704,549</u>	<u>\$ 1,136,200</u>	<u>\$ 878,420</u>	<u><b>\$ 775,225</b></u>
TOTAL	\$ 678,282	\$ 704,549	\$ 1,136,200	\$ 878,420	<b>\$ 775,225</b>

**2015 Annual Budget  
Program Activity Summary**

<b>Retirement Fund</b>	<b>Finance</b>	<b>06-01</b>
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**REVENUE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
<u>TAXES</u>					
06-00-70-4070 Property Tax- IMRF	\$ 280,681	\$ 494,398	\$ 756,100	\$ 556,100	<b>\$ 428,600</b>
06-00-70-4071 Property Tax- FICA	\$ 195,049	\$ -	\$ 205,000	\$ 207,800	<b>\$ 228,800</b>
	\$ 475,730	\$ 494,398	\$ 961,100	\$ 763,900	\$ 657,400
<u>OTHER INCOME</u>					
06-00-95-4510 Interest Income	\$ 295	\$ 284	\$ 155	\$ 220	<b>\$ 155</b>
	\$ 295	\$ 284	\$ 155	\$ 220	<b>\$ 155</b>
<u>TRANSFERS</u>					
06-00-98-0201 Transfer In- WS Oper Fund	\$ 119,357	\$ 128,634	\$ 133,700	\$ 90,000	<b>\$ 93,670</b>
06-00-98-1200 Transfer In- VMF	\$ 28,361	\$ 30,252	\$ 41,245	\$ 24,300	<b>\$ 24,000</b>
06-00-98-1700 Transfer In- E911	\$ 60,240	\$ 48,015	\$ -	\$ -	<b>\$ -</b>
	\$ 207,958	\$ 206,901	\$ 174,945	\$ 114,300	<b>\$ 117,670</b>
TOTAL REVENUE	\$ 683,983	\$ 701,583	\$ 1,136,200	\$ 878,420	\$ 775,225
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 683,983	\$ 701,583	\$ 1,136,200	\$ 878,420	<b>\$ 775,225</b>

**EXPENDITURE DETAIL**

OTHER CHARGES	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
06-01-61-4004 Prof Serv: Flex Administration	\$ -	\$ -	\$ -	\$ 2,300	<b>\$ 2,400</b>
06-01-63-9003 Taxpayer Refunds	\$ 6,256	\$ 3,966	\$ 6,400	\$ 6,400	<b>\$ 6,400</b>
	\$ 6,256	\$ 3,966	\$ 6,400	\$ 8,700	<b>\$ 8,800</b>
<u>PENSION BENEFITS</u>					
06-01-70-9000 BUSINESS EXPENSE					
06-01-70-9101 IMRF	\$ 450,257	\$ 469,391	\$ 862,980	\$ 653,620	<b>\$ 550,025</b>
06-01-70-9200 FICA Expense	\$ 221,769	\$ 231,192	\$ 266,820	\$ 216,100	<b>\$ 216,400</b>
	\$ 672,026	\$ 700,583	\$ 1,129,800	\$ 869,720	<b>\$ 766,425</b>
TOTAL DISBURSEMENTS	\$ 678,282	\$ 704,549	\$ 1,136,200	\$ 878,420	<b>\$ 775,225</b>

**2015 Annual Budget  
Program Activity Summary**

<b>Fraud, Drug, and Alcohol Enforcement Fund</b>	<b>Police</b>	<b>11-05</b>
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**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**

**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	<u>\$ -</u>	<u>\$ 32,740</u>	<u>\$ 60,400</u>	<u>\$ 16,500</u>	<u>\$ 59,418</u>
<b>TOTAL</b>	\$ -	\$ 32,740	\$ 60,400	\$ 16,500	<b>\$ 59,418</b>

**2015 Annual Budget  
Program Activity Summary**

<b>Fraud, Drug, and Alcohol Enforcement Fund</b>	<b>Police</b>	<b>11-05</b>
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**REVENUE / DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
<u>OTHER INCOME</u>					
11-00-80-4281      Fraud Forfeiture Revenue	\$ -	\$ 425	\$ -	\$ 200	\$ -
11-00-80-4283      Alcohol Enforce Rev.	\$ -	\$ 21,415	\$ -	\$ 11,600	\$ -
11-00-80-4285      Drug Forfeiture Revenue	<u>\$ -</u>	<u>\$ 4,091</u>	<u>\$ -</u>	<u>\$ 1,115</u>	<u>\$ -</u>
	\$ -	\$ 25,931	\$ -	\$ 12,915	\$ -
 TOTAL REVENUE	\$ -	\$ 25,931	\$ -	\$ 12,915	\$ -
 USE OF RESERVES	\$ -	\$ -	\$ 60,400	\$ 16,500	\$ <b>59,418</b>
 FUNDS AVAILABLE	\$ -	\$ 25,931	\$ 60,400	\$ 29,415	\$ <b>59,418</b>

**EXPENDITURE DETAIL**

<u>OTHER CHARGES</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
11-05-63-8100      Fraud Forfeiture Exp	\$ -	\$ 5,304	\$ 25,000	\$ 10,500	\$ <b>22,180</b>
11-05-63-8300      Alcohol Enforcement Exp.	\$ -	\$ 6,725	\$ 28,000	\$ -	\$ <b>37,238</b>
11-05-63-8301      Vehicle	\$ -	\$ 20,711	\$ -	\$ -	\$ -
11-05-63-8310      In-Car Video Camera	\$ -	\$ -	\$ 6,400	\$ 6,000	\$ -
11-05-63-8500      Drug Forfeiture Exp	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>
	\$ -	\$ 32,740	\$ 60,400	\$ 16,500	\$ <b>59,418</b>
 <u>CAPITAL OUTLAY</u>					
	\$ -	\$ -	\$ -	\$ -	\$ -
 TOTAL DISBURSEMENTS	\$ -	\$ 32,740	\$ 60,400	\$ 16,500	\$ <b>59,418</b>

**2015 annual Budget  
Program Activity Summary**

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

- **Capital Equipment:** All major equipment and vehicle replacements can be found in the General Capital Budget.

**Capital Projects**

- None.

**Performance Indicators**

<b>Indicator</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Est. 2014</b>	<b>Budget 2015</b>
Gallons Diesel Used/ Vehicle-Equip.	360	487.8	467.0	447	457
Gallons Gasoline Used/ Vehicle-Equip	800	801.7	800	792	800
Preventative Maint. Hours/ Vehicle	7.5	7.0	7.1	7.0	7.0
Work Orders Completed - Hours	3,125.5	2,630.5	2,500	2,300	2500
Total Hours/ Vehicle-Equip. Maintained	69	69	70	66	70

**Staffing**

<b>Staffing (Full-Time Equivalent)</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Est. 2014</b>	<b>Budget 2015</b>
Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Automotive Servicer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
<b>Total:</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>

**2015 annual Budget  
Program Activity Summary**

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

<b>Disbursements</b>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Personnel Expenses	\$ 159,291	\$ 147,418	\$ 150,100	\$ 154,400	<b>\$ 156,100</b>
Contractual Services	\$ 78,226	\$ 85,015	\$ 106,274	\$ 101,241	<b>\$ 135,850</b>
Commodities	\$ 164,891	\$ 193,442	\$ 216,600	\$ 176,550	<b>\$ 216,200</b>
Other Charges	\$ 5,107	\$ 18,930	\$ 13,800	\$ 19,430	<b>\$ 21,600</b>
Transfers	<u>\$ 28,406</u>	<u>\$ 30,358</u>	<u>\$ 41,245</u>	<u>\$ 30,000</u>	<b><u>\$ 24,000</u></b>
<b>TOTAL</b>	<b>\$ 435,921</b>	<b>\$ 475,163</b>	<b>\$ 528,019</b>	<b>\$ 481,621</b>	<b>\$ 553,750</b>

**REVENUE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
<u>TRANSFERS</u>					
12-00-98-0100    Transfer In: General Fund	\$ 470,070	\$ 471,330	\$ 476,500	\$ 342,000	<b>\$ 498,375</b>
12-00-98-0202    Transfer In: WS Oper Fund	<u>\$ 52,230</u>	<u>\$ 2,370</u>	<u>\$ 53,000</u>	<u>\$ 38,000</u>	<b><u>\$ 55,375</u></b>
<b>TOTAL REVENUES</b>	<b>\$ 522,300</b>	<b>\$ 473,700</b>	<b>\$ 529,500</b>	<b>\$ 380,000</b>	<b>\$ 553,750</b>

**2015 annual Budget  
Program Activity Summary**

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

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
12-01-60-1000 Regular Salaries	\$ 154,779	\$ 139,943	\$ 145,100	\$ 142,800	\$ 148,100
12-01-60-2000 Overtime Salaries	\$ 4,512	\$ 7,475	\$ 5,000	\$ 11,600	\$ 8,000
	\$ 159,291	\$ 147,418	\$ 150,100	\$ 154,400	\$ 156,100
<u>CONTRACTUAL SERVICES</u>					
12-01-61-3000 Equipment Maintenance	\$ 875	\$ 1,059	\$ 1,800	\$ 1,200	\$ 1,800
12-01-61-3701 Veh Maint- Truck Rehab	\$ -	\$ -	\$ -	\$ -	\$ 22,500
12-01-61-8700 Medical Insurance	\$ 20,214	\$ 20,527			
12-01-61-8701 Medical Premiums- Health	\$ -	\$ -	\$ 22,700	\$ 23,400	\$ 24,100
12-01-61-8702 Medical Premiums- Dental	\$ -	\$ -	\$ 2,300	\$ 2,300	\$ 2,300
12-01-61-8703 Medical Premiums- Life	\$ -	\$ -	\$ 200	\$ 400	\$ 300
12-01-61-8800. General Insurance	\$ 15,797	\$ 18,751	\$ -	\$ -	
12-01-61-8800 Property/Liability Ins	\$ -	\$ -	\$ 6,650	\$ 6,730	\$ 7,050
12-01-61-8801 Workers Comp	\$ -	\$ -	\$ 10,680	\$ 9,850	\$ 10,680
12-01-61-8802 High Excess Liability Pool	\$ -	\$ -	\$ 1,260	\$ 1,245	\$ 1,390
12-01-61-8803 HELP- Beach Endorsement	\$ -	\$ -	\$ 470	\$ 450	\$ 490
12-01-61-8804 National Flood Insurance	\$ -	\$ -	\$ 114	\$ 136	\$ 140
12-01-61-9000 OUTSIDE SERVICES	\$ 41,340	\$ 44,678			
12-01-61-9005 Contract Svc- Car Wash	\$ -	\$ -	\$ 3,300	\$ 3,300	\$ 3,300
12-01-61-9014 Contract Svc- Equip Rental	\$ -	\$ -	\$ 2,200	\$ 2,100	\$ 2,200
12-01-61-9020 Contract Svc- Dealer Repairs	\$ -	\$ -	\$ 40,000	\$ 24,200	\$ 40,000
12-01-61-9021 Contract Svc- Fuel Tank Maint.	\$ -	\$ -	\$ 5,000	\$ 5,200	\$ 5,000
12-01-61-9025 Cont Svc- Inspect & Testing	\$ -	\$ -	\$ 2,100	\$ 1,680	\$ 2,100
12-01-61-9040 Contract Svc- Painting	\$ -	\$ -	\$ 1,000	\$ 600	\$ 1,000
12-01-61-9043 Contract Svc- Parts Cleaning	\$ -	\$ -	\$ 1,500	\$ 1,450	\$ 1,500
12-01-61-9071 Contract Svc- Veh Incident Rep	\$ -	\$ -	\$ 5,000	\$ 17,000	\$ 10,000
	\$ 78,226	\$ 85,015	\$ 106,274	\$ 101,241	\$ 135,850
<u>COMMODITIES</u>					
12-01-62-3000 MAINTENANCE MATERIALS	\$ 4,567	\$ 4,455	\$ -	\$ -	\$ -
12-01-62-3034 Maint Mat- Safety Supplies	\$ -	\$ -	\$ 800	\$ 750	\$ 800
12-01-62-3066 Maint Mat- Cleaning Suppliies	\$ -	\$ -	\$ 2,000	\$ 1,300	\$ 1,500
12-01-62-3067 Maint Mat- Parts	\$ -	\$ -	\$ 3,600	\$ 3,400	\$ 3,600
12-01-62-5001 Gas/Oil/Antifreeze	\$ 107,903	\$ 132,346	\$ -	\$ -	\$ -
12-01-62-5002 Gas	\$ -		\$ 102,000	\$ 80,000	\$ 102,000
12-01-62-5003 Diesel	\$ -		\$ 48,000	\$ 40,000	\$ 48,000
12-01-62-5004 Oil & Antifreeze	\$ -		\$ 4,900	\$ 2,900	\$ 3,500
12-01-62-5005 Commodities	\$ -		\$ 2,300	\$ 1,500	\$ 2,000
12-01-62-5006 Parts	\$ 39,579	\$ 38,367	\$ 36,000	\$ 31,000	\$ 37,800
12-01-62-5007 Tires	\$ 12,842	\$ 18,274	\$ 17,000	\$ 15,700	\$ 17,000
	\$ 164,891	\$ 193,442	\$ 216,600	\$ 176,550	\$ 216,200

**2015 annual Budget  
Program Activity Summary**

<b>E911 Fund</b>	<b>Police</b>	<b>17-01</b>
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**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**

None

**Capital Projects**

None

**Performance Indicators**

Indicator	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
911 Calls Received	5,009	5,000	0	0	<b>0</b>
Non-911 Telephone Calls Received	33,030	30,000	0	0	<b>0</b>
Accidents Dispatched	774	700	0	0	<b>0</b>
Lincolnshire Police Calls Dispatched	28,224	28,500	0	0	<b>0</b>
Riverwoods Police Calls Dispatched	6,960	7,000	0	0	<b>0</b>

**Staffing**

	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Telecommunications Supervisor	0.80	0.80	0.00	0.00	<b>0.00</b>
Telecommunicator	<u>3.40</u>	<u>3.40</u>	<u>0.00</u>	<u>0.00</u>	<b><u>0.00</u></b>
Total	4.20	4.20	0.00	0.00	<b>0.00</b>

\* The Lincolnshire Telecommunications Center was shutdown October 1, 2013.

**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.

**2015 annual Budget  
Program Activity Summary**

<b>E911 Fund</b>	<b>Police</b>	<b>17-01</b>
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**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**

<b>Disbursements</b>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
Personnel Expenses	\$ 299,878	\$ 218,582	\$ -	\$ -	\$ -
Contractual Services	\$ 80,200	\$ 110,535	\$ 299,090	\$ 294,860	\$ <b>300,200</b>
Commodities	\$ 39	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 4,331	\$ 1,300	\$ -	\$ -	\$ -
Transfers	\$ <u>60,240</u>	\$ <u>48,015</u>	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 444,688	\$ 378,432	\$ 299,090	\$ 294,860	\$ <b>300,200</b>

**2015 annual Budget  
Program Activity Summary**

<b>E911 Fund</b>	<b>Police</b>	<b>17-01</b>
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**REVENUE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>LICENSES &amp; FEES</u>					
17-00-70-4032    Telecom Service	\$ 80,343	\$ 67,464	\$ -	\$ -	\$ -
17-00-70-4076    E911 Landline Surcharge	\$ 170,362	\$ 172,919	\$ 174,000	\$ 180,000	\$ 177,000
17-00-70-4077    E911 Wireless Surcharge	<u>\$ 163,328</u>	<u>\$ 144,726</u>	<u>\$ 138,000</u>	<u>\$ 122,800</u>	<u>\$ 123,000</u>
	\$ 333,690	\$ 317,645	\$ 312,000	\$ 302,800	\$ 300,000
<u>OTHER INCOME</u>					
17-00-90-4430    Other Income	\$ -	\$ 1,168	\$ -	\$ -	\$ -
17-00-95-4510    Interest Income	<u>\$ 246</u>	<u>\$ 204</u>	<u>\$ 200</u>	<u>\$ 230</u>	<u>\$ 200</u>
	\$ 246	\$ 1,372	\$ 200	\$ 230	\$ 200
<u>TRANSFERS</u>					
17-00-98-0126    Transfer In- General Fund	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	\$ 60,000	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 393,936	\$ 319,017	\$ 312,200	\$ 303,030	\$ 300,200
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 393,936	\$ 319,017	\$ 312,200	\$ 303,030	<b>\$ 300,200</b>

**2015 annual Budget  
Program Activity Summary**

<b>E911 Fund</b>	<b>Police</b>	<b>17-01</b>
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**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>PERSONNEL EXPENSES</u>					
17-01-60-1000 Regular Salaries	\$ 271,959	\$ 188,319	\$ -	\$ -	\$ -
17-01-60-2000 Overtime Salaries	\$ 27,919	\$ 30,263	\$ -	\$ -	\$ -
	\$ 299,878	\$ 218,582	\$ -	\$ -	\$ -
<u>CONTRACTUAL SERVICES</u>					
17-01-61-1000 TELEPHONE	\$ -	\$ 16,613	\$ -	\$ -	\$ -
17-01-61-1004 Eq Maint- 911 Tele Sys	\$ 12,714	\$ 10,948	\$ 10,800	\$ 10,800	\$ 11,500
17-01-61-3000 EQUIPMENT MAINTENANCE	\$ 13,046	\$ -	\$ -	\$ -	\$ -
17-01-61-3001 Eq Maint- Tele & Radio Log Rec	\$ -	\$ -	\$ -	\$ -	\$ -
17-01-61-3005 Eq Maint- CAD Telephone And Radio Logging	\$ -	\$ -	\$ 2,000	\$ 100	\$ 100
17-01-61-3017 Recorder	\$ -	\$ -	\$ -	\$ -	\$ -
17-01-61-3022 Eq Maint- UPS	\$ -	\$ -	\$ -	\$ -	\$ -
17-01-61-3023 Eq Maint- Dispatch Center	\$ -	\$ -	\$ 5,800	\$ 5,500	\$ 6,000
17-01-61-4029 Prof Serv- Dispatch Services	\$ -	\$ 29,016	\$ 280,490	\$ 278,460	\$ 282,600
17-01-61-8700 Medical Premiums	\$ 43,909	\$ 41,458	\$ -	\$ -	\$ -
17-01-61-8800 Property/Liability Ins	\$ 10,531	\$ 12,500	\$ -	\$ -	\$ -
	\$ 80,200	\$ 110,535	\$ 299,090	\$ 294,860	\$ 300,200
<u>COMMODITIES</u>					
17-01-62-1000 Office Supplies	\$ 39	\$ -	\$ -	\$ -	\$ -
	\$ 39	\$ -	\$ -	\$ -	\$ -
<u>OTHER CHARGES</u>					
17-01-63-1000 Memberships	\$ -	\$ -	\$ -	\$ -	\$ -
17-01-63-3000 Professional Development	\$ 540	\$ -	\$ -	\$ -	\$ -
17-01-63-6000 6360 UNIFORMS	\$ 3,161	\$ 1,300	\$ -	\$ -	\$ -
17-01-63-8600 Minor Equipment	\$ 630	\$ -	\$ -	\$ -	\$ -
	\$ 4,331	\$ 1,300	\$ -	\$ -	\$ -
<u>TRANSFERS</u>					
17-01-98-0600 Transfer Out- Retire Fund	\$ 60,240	\$ 48,015	\$ -	\$ -	\$ -
	\$ 60,240	\$ 48,015	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 444,688</b>	<b>\$ 378,432</b>	<b>\$ 299,090</b>	<b>\$ 294,860</b>	<b>\$ 300,200</b>

<b>2014 Annual Budget Program Activity Summary</b>		
<b>Park Development Fund</b>	<b>Public Works</b>	<b>18-00</b>

**Function**

This is a new item in the budget for Fiscal Year 2015. The Park Development Fund has been in place for many years and reflected in the Village’s annual financial report (audit). However, revenues or planned expenditures from this fund were not historically reflected in the annual budget adopted by the Village Board.

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**

- None – Not Included in the budget last fiscal year.

**Capital Projects**

- None

**Cash Balance**

- 1/1/2014: \$41,540
- 12/31/2014: \$108,345

**Staffing**

- None

**2014 Annual Budget  
Program Activity Summary**

<b>Park Development Fund</b>	<b>Public Works</b>	<b>18-00</b>
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**EXPENDITURE SUMMARY**

<b>Disbursements</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Est. 2014</b>	<b>Budget 2015</b>
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 39,900	\$ -	\$ -	\$ 21,500	\$ 30,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 39,900	\$ -	\$ -	\$ 21,500	\$ 30,000

**REVENUE DETAIL**

<b>ACCT DESCRIPTION</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Budget 2014</b>	<b>Est. 2014</b>	<b>Budget 2015</b>
<u>OTHER INCOME</u>					
18-00-85-4315 Park Grants	\$ -	\$ -	\$ -	\$ -	\$ -
18-00-90-4420 Park Donations	\$ -	\$ -	\$ -	\$ 91,000	\$ -
18-00-90-4430 Other Income	\$ -	\$ -	\$ -	\$ -	\$ -
18-00-95-4510 Interest Income	\$ 327	\$ -	\$ -	\$ 240	\$ 100
	\$ 327	\$ -	\$ -	\$ 91,240	\$ 100
<b>TOTAL REVENUE</b>	\$ 327	\$ -	\$ -	\$ 91,240	\$ 100
<b>USE OF RESERVES</b>	\$ -	\$ -	\$ -	\$ 20,000	\$ 30,000
<b>FUNDS AVAILABLE</b>	\$ 327	\$ -	\$ -	\$ 111,240	\$ 30,100

**2014 Annual Budget  
Program Activity Summary**

<b>Park Development Fund</b>	<b>Public Works</b>	<b>18-00</b>
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**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>OTHER CHARGES</u>					
18-01-98-0100    Transfer to General Fund	\$ 24,400	\$ -	\$ -	\$ -	\$ -
18-01-86-9901    Misc Park Improvements	<u>\$ 15,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,500</u>	<u>\$ 30,000</u>
	\$ 39,900	\$ -	\$ -	\$ 21,500	\$ 30,000
 TOTAL DISBURSEMENTS	 \$ 39,900	 \$ -	 \$ -	 \$ 21,500	 \$ 30,000

**2015 annual Budget  
Program Activity Summary**

<b>Special Service Area (SSA) Sedgebrook Fund</b>	<b>Finance</b>	<b>20-01</b>
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**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 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 1,482	\$ 3,748	\$ 1,900	\$ 9,000	\$ <b>18,350</b>
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	<u>\$ 1,163,750</u>	<u>\$ 1,151,094</u>	<u>\$ 1,161,600</u>	<u>\$ 1,161,563</u>	<u>\$ <b>1,161,250</b></u>
TOTAL	\$ 1,165,232	\$ 1,154,842	\$ 1,163,500	\$ 1,170,563	\$ <b>1,179,600</b>

**2015 annual Budget  
Program Activity Summary**

<b>Special Service Area (SSA) Sedgebrook Fund</b>	<b>Finance</b>	<b>20-01</b>
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**REVENUE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>TAXES</u>					
20-00-70-4070 Property Tax	<u>\$ 1,164,686</u>	<u>\$ 1,161,563</u>	<u>\$ 1,145,500</u>	<u>\$ 1,161,250</u>	<u>\$ 1,161,600</u>
	\$ 1,164,686	\$ 1,161,563	\$ 1,145,500	\$ 1,161,250	\$ 1,161,600
<u>OTHER INCOME</u>					
20-00-90-4430 Other Income	\$ -	\$ -	\$ -	\$ -	\$ -
20-00-95-4510 Interest Income	<u>\$ 546</u>	<u>\$ 18,386</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>
	\$ 546	\$ 18,386	\$ 18,000	\$ 18,000	\$ 18,000
TOTAL REVENUE	\$ 1,165,232	\$ 1,179,949	\$ 1,163,500	\$ 1,179,250	\$ 1,179,600
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 1,165,232	\$ 1,179,949	\$ 1,163,500	\$ 1,179,250	\$ 1,179,600

**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>CONTRACTUAL SERVICES</u>					
20-01-61-4000 Professional Services	<u>\$ 1,482</u>	<u>\$ 3,748</u>	<u>\$ 1,900</u>	<u>\$ 9,000</u>	<u>\$ 18,350</u>
	\$ 1,482	\$ 3,748	\$ 1,900	\$ 9,000	\$ 18,350
<u>CAPITAL OUTLAY</u>					
20-01-64-7100 Bond Payment	<u>\$ 1,163,750</u>	<u>\$ 1,151,094</u>	<u>\$ 1,161,600</u>	<u>\$ 1,161,563</u>	<u>\$ 1,161,250</u>
	\$ 1,163,750	\$ 1,151,094	\$ 1,161,600	\$ 1,161,563	\$ 1,161,250
TOTAL DISBURSEMENTS	\$ 1,165,232	\$ 1,154,842	\$ 1,163,500	\$ 1,170,563	\$ 1,179,600

<b>2015 annual Budget Program Activity Summary</b>		
<b>Special Service Area (SSA) Traffic Signal Fund</b>	<b>Finance</b>	<b>21-01</b>

**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 abated 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 2015

**Capital Projects - None**

**Performance Indicators - None**

**Participants**

**Staffing**

No staff are funded through this account.

**Explanation of Revenue Sources**

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

**2015 annual Budget  
Program Activity Summary**

<b>Special Service Area(SSA) Traffic Signal Fund</b>	<b>Finance</b>	<b>21-01</b>
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**EXPENDITURE SUMMARY**

Description	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ <b>9,500</b>
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ <b>9,500</b>

**REVENUE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>TAXES</u>					
21-00-70-4070 Property Tax	\$ 17,946	\$ 449	\$ -	\$ -	\$ -
	\$ 17,946	\$ 449	\$ -	\$ -	\$ -
<u>MISCELLANEOUS REVENUE</u>					
21-00-85-4335 Miscellaneous Grants	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
21-00-95-4510 Interest Income	\$ 546	\$ 197	\$ -	\$ 19	\$ -
	\$ 546	\$ 197	\$ -	\$ 19	\$ -
<b>TOTAL REVENUE</b>	\$ 18,492	\$ 646	\$ -	\$ 19	\$ -
<b>USE OF RESERVES</b>	\$ -	\$ -	\$ -	\$ 10,000	\$ <b>9,500</b>
<b>FUNDS AVAILABLE</b>	\$ 18,492	\$ 646	\$ -	\$ 10,019	\$ <b>9,500</b>

**2015 annual Budget  
Program Activity Summary**

<b>Special Service Area(SSA) Traffic Signal Fund</b>	<b>Finance</b>	<b>21-01</b>
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**EXPENDITURE DETAIL**

ACCT DESCRIPTION	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
<u>CONTRACTUAL SERVICES</u>					
21-01-61-9066 Contract Svc- Signal Maint	\$ -	\$ -	\$ 5,000	\$ 10,000	<b>\$ 9,500</b>
	\$ -	\$ -	\$ 5,000	\$ 10,000	<b>\$ 9,500</b>
TOTAL DISBURSEMENTS	\$ -	\$ -	\$ 5,000	\$ 10,000	<b>\$ 9,500</b>



# **10 Year Capital Improvement Plan & Guiding Principals**

**Approved by the Lincolnshire Board of Trustees**

**August 25, 2014**



<b>Parks and Paths-CIP</b>		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
Project Name	Brief Description										
Park Amenities	Balzer Park - Site Amentities										
Park Amenity Improvement	Balzer Tennis Court Resurface									\$50,800	
Park Site Improvement	Balzer Park Tennis Court Fence Replacement		\$50,000								
Land & Improvements	Infr- North Park Athletic Field Light Repairs										
Park Amenity Improvement	North Park - Ice Skating Rink										
Park Site Improvement	North Park Athletic Field Lighting Upgrades*					\$250,000					
Park Site Improvement	North Park Parking Lot Resurface		\$150,000								
Park Site Improvement	Rivershire Fence Replacement						\$35,400				
Grant Corridor Project	Corridor Enhancement Program	\$236,000	\$208,000	\$208,000							
Grant Corridor Project	Corridor Enhancement Program	\$288,000									
Park/Pedestrian Safety Improvements	Parks/VH/PWF - AED's										
Path System Improvement	Bike Path Extension - Milwaukee Ave. (Route 22 to Aptakisic)					\$350,000					
Path System Improvement	Bike Path Extension - Port Clinton (Stevenson to Rte. 45)	\$30,000									
Path System Improvement	Bike Path Extension - Whitmore to Daniel Wright School				\$75,000						
Path System Improvement	Rt. 22 Pedestrian Bridge Improvements							\$90,000			
Infrastructure	Infr- Granite Pathway VH										
Park Signage Replacement	Village Kiosk Replacement			\$50,000							
Land & Improvements	Pocket Park (Const & Eng)	\$206,000									
	<b>GRAND TOTAL</b>	<b>\$760,000</b>	<b>\$408,000</b>	<b>\$258,000</b>	<b>\$75,000</b>	<b>\$600,000</b>	<b>\$35,400</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$50,800</b>	<b>\$0</b>

<b>Facilities-CIP</b>		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
Project Name	Brief Description										
Facilities Improvement - NP	Roof Replacement								\$80,000		
Facilities Improvement - PWF	Roof Replacement (I&C)										
Facilities Improvement - PWF	Flat Roof Replacement (I&C)		\$112,500	\$112,500	\$112,500	\$112,500					
Facilities Improvement - PWF	HVAC Improvements					\$100,000					
Facilities Improvement - PWF	Interior Painting Garage				\$50,000						
Facilities Improvement - PWF	Village Building Lighting Upgrades							\$50,000			
Facilities Improvement - PWF	Storm Pipe Installation									\$250,000	
Facilities Improvement - PWF	Village Building Lighting Upgrades									\$50,000	
Facilities Improvement - PWF	Village Building Lighting Upgrades										\$50,000
Facilities Improvement - VH	Roof Replacement	\$280,000									
Facilities Improvement - VH	HVAC A/C & Controller Replacement		\$130,000								
Facilities Improvement - VH	Kitchen Area - Refinish				\$15,000						
Facilities Improvement - VH	HVAC Boiler Replacement										\$150,000
Site Improvements - PWF	Site Improvements							\$150,000			
Facilities Improvement - VH	Dispatch Room Remodel	\$50,000									
	<b>Grand Total</b>	<b>\$330,000</b>	<b>\$242,500</b>	<b>\$112,500</b>	<b>\$177,500</b>	<b>\$212,500</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$130,000</b>	<b>\$300,000</b>	<b>\$200,000</b>



<b>Sanitary Improvements-CIP</b>			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
Project Location	Project Name	Brief Description										
Various Locations	Sanitary Sewer Engineering	Sanitary Inflow & Infiltration Study	\$56,500	\$50,000								
Milwaukee Ave.	Infrastructure Improvement	Sanitary Sewer Modifications - Milwaukee								\$242,000		
Old Mill C. Station	Lift Station Improvement	Pump Control System									\$82,500	
Northampton Station	Lift Station Improvement	Pump Control System								\$80,000		
<b>GRAND TOTAL</b>			<b>\$56,500</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$322,000</b>	<b>\$82,500</b>	<b>\$0</b>

<b>Water Improvements-CIP</b>			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
Project Location	Project Name	Brief Description										
East Side Res., West Side Res., Londonderry Lift, PWF	Water Facility Improvement	Shake Roof Replacement	\$81,000									
	Water Meter Improvement	Automated Meter Reading System	\$173,000	\$350,000								
	Water Facility Improvement	Pump Logic Controls WSR										
Canterbury, Regent, Kings Cross, Buckingham to Riverwoods	Engineering	Crosstown Watermain Design & Bid				\$62,000						
Canterbury, Regent, Kings Cross, Buckingham to Riverwoods	Water Infrastructure Improvement	Crosstown Watermain Construction					\$1,380,000					
Canterbury, Regent, Kings Cross, Buckingham to Riverwoods	Engineering	Crosstown Watermain Const. Eng.					\$84,000					
TBD	Engineering	Inter-connection Water Design & Bid			\$50,000							
TBD	Water Infrastructure Improvement	Inter-connection Water Construction				\$436,000						
TBD	Engineering	Inter-connection Water Const. Eng.				\$82,500						
70 Jamestown Ln to 100 Village Green	Water Infrastructure Improvement	Jamestown Loop Water Phase I,II,III & Construct		\$149,000								
Pembroke from Riverwoods to Astor	Engineering	Pembroke Watermain Replace Design & Bid		\$58,000								
Pembroke from Riverwoods to Astor	Water Infrastructure Improvement	Pembroke Watermain Replace Construction			\$781,500							
Pembroke from Riverwoods to Astor	Engineering	Pembroke Watermain Replace Const. Eng.			\$80,000							
Westminster Way from ESR to Canterbury and Downing Sq.	Engineering	Westminster Watermain Replace Design & Bid			\$59,000							
Westminster Way from ESR to Canterbury and Downing Sq.	Water Infrastructure Improvement	Westminster Watermain Replace Construction				\$762,000						
Westminster Way from ESR to Canterbury and Downing Sq.	Engineering	Westminster Watermain Replace Const. Eng.				\$90,000						
30 Riverwoods at Fox Trail	Engineering	30 Fox Trail Watermain Replace Design & Bid										
Westwood from Riverwoods To Fox Trail and Middlebury	Engineering	Westwood Watermain Replacement Design &										
Westwood from Riverwoods To Fox Trail and Middlebury	Water Infrastructure Improvement	Westwood/30 Riverwoods Watermain Replace	\$1,125,000									
Westwood from Riverwoods To Fox Trail and Middlebury	Engineering	Westwood/30 Riverwoods Watermain Replace	\$75,000									
Riverwoods Road - Duffy Lane to Half Day Road	Engineering	Riverwoods S. Watermain Replacement Design					\$63,000					
Riverwoods Road - Duffy Lane to Half Day Road	Water Infrastructure Improvement	Riverwoods S. Watermain Replacement						\$1,416,000				
Riverwoods Road - Duffy Lane to Half Day Road	Engineering	Riverwoods S. Watermain Replacement Const.						\$86,500				
Various Locations	Engineering	Water Modeling Project Alternative Water Source		\$50,000								
Riverwoods Road - Half Day Road to Brampton	Engineering	Riverwoods N. Watermain Replacement - Design						\$65,000				
Riverwoods Road - Half Day Road to Brampton	Water Infrastructure Improvement	Riverwoods N Watermain Replace Construction							\$1,343,000			
Riverwoods Road - Half Day Road to Brampton	Engineering	Riverwoods N. Watermain Replace Constr. Eng.							\$90,000			
Rte. 21 from Olde Half Day Road to Marriott Drive	Water System Engineering	Rte. 21 Watermain Replacement Design & Bid								\$66,500		
Rte. 21 from Olde Half Day Road to Marriott Drive	Water Infrastructure Improvement	Rte. 21 Watermain Replace Construction									\$781,000	
Rte. 21 from Olde Half Day Road to Marriott Drive	Water Infrastructure Improvement	Rte. 21 Watermain Replace Const. Eng.									\$93,000	
Whitmore to Brampton and Northampton	Watermain System Engineering	Whitmore Watermain loop Design & Bid									\$68,500	
Whitmore to Brampton and Northampton	Water Infrastructure Improvement	Whitmore Watermain loop Construction										\$762,000
Whitmore to Brampton and Northampton	Engineering	Whitmore Watermain loop- Const. Eng.										\$90,000
Windsor to Suffield Square	Engineering	Windsor Watermain loop Design & Bid										\$70,000
Windsor to Suffield Square	Water Infrastructure Improvement	Windsor Watermain loop Construction										\$331,500
Windsor to Suffield Square	Engineering	Windsor Watermain loop - Const. Eng.										\$90,000
Prairie from Brockman to Port Clinton	Engineering	Prairie Watermain loop Design & Bid										\$72,000
Prairie from Brockman to Port Clinton	Water Infrastructure Improvement	Prairie Watermain loop - Construction										
Prairie from Brockman to Port Clinton	Engineering	Prairie Watermain loop Const. Eng.										
NA	Water Infrastructure Improvement	SCADA System Replacement										\$260,000
WSR	Water Facility Improvement	Variable Speed Motor Drive- New								\$60,000		
WSR	Water Facility Improvement	Generator Replacement									\$153,500	
ESR	Water Facility Improvement	Generator Replacement										\$157,500
<b>GRAND TOTAL</b>			<b>\$1,454,000</b>	<b>\$607,000</b>	<b>\$970,500</b>	<b>\$1,432,500</b>	<b>\$1,527,000</b>	<b>\$1,567,500</b>	<b>\$1,499,500</b>	<b>\$1,002,500</b>	<b>\$1,075,500</b>	<b>\$911,000</b>

<b>Storm Water-CIP</b>			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
Project Location	Project Name	Brief Description										
Kings Cross from Brunswick to Canterbury	Storm Sewer Lining Project	~570 Feet of 42" Pipe Lining				\$50,000						
Various Locations	Detention Basin Engineering	Detention Basin Engineering Study	\$10,000	\$10,000			\$10,000	\$10,000			\$10,000	\$10,000
Various Locations	Detention Basin Construction	Detention Basin Construction based on study results			\$35,000				\$75,000			
54-78 Lincolnshire	Storm Water Engineering	DPR Bank Stabilization Project - Phase I, Permitting, Grants, Surveying	\$35,000									
54-78 Lincolnshire	Storm Water Engineering	DPR Bank Stabilization Project - Phase II, Surveying, Easements		\$25,000								
54-78 Lincolnshire	Storm Water Engineering	Coldstream		\$10,000								
12 Robinhood at Route 12	Storm Water Engineering	Robinhood Phase 1, 2, and 3 for 24" line	\$35,000									
12 Robinhood	Storm Water Improvement	Robinhood 24" storm line within Route 22	\$150,000									
41 KC to Cant.	Storm Water Improvement	Construct and clear drainage ditch through rear yards of Kings Cross								\$75,000		
4 Queensway to ESR	Storm Water Engineering	Ditchline/Detention Phase I&II		\$35,000								
4 Queensway to ESR	Stream Bank Improvement	Ditchline/Detention Construction			\$350,000							
4 Queensway to ESR	Stream Bank Improvement	Ditchline/Detention Phase III			\$47,000							
Sutton and Westminster	Stream Bank/Storm Sewer Improvement	Landscaping of North Branch Project										
Rear yard 17, 19, 21 Mayfair	Storm Water Engineering	Mayfair Detention and Storm Line Phase I & II					\$15,000					
Rear yard 17, 19, 21 Mayfair	Storm Water Engineering	Mayfair Detention and Storm Line Construction						\$150,000				
Rear yard 17, 19, 21 Mayfair	Storm Sewer Improvements	Mayfair Detention and Storm Line Phase III						\$15,000				
Dukes area	Storm Water Engineering	Investigate storm sewers in Dukes area to confirm they are appropriately sized								\$10,000		
Rear yard 74 Hickory Lane to Cedar	Storm Water Engineering	Hickory Phase I,II, and III for storm line							\$12,000			
Rear yard 74 Hickory Lane to Cedar	Storm Water Engineering	Hickory Storm Line - Construction							\$15,000			
128 Surrey Lane	Storm Water Engineering	128 Surrey Lane - Pipe, ditch, det. Phase I & II								\$10,000		
128 Surrey Lane	Storm Sewer Improvement	128 Surrey Lane - Pipe, ditch, det. Construction									\$125,000	
128 Surrey Lane	Storm Sewer Improvement	128 Surrey Lane - Pipe, ditch, det. Phase III									\$25,000	
235 Surrey Lane	Storm Water Engineering	235 Surrey Lane - Pipe, ditch, det. Phase I & II				\$10,000						
235 Surrey Lane	Storm Sewer Improvement	235 Surrey Lane - Pipe, ditch, det. Phase III					\$25,000					
235 Surrey Lane	Storm Sewer Improvement	235 Surrey Lane - Pipe, ditch, det. Construction					\$125,000					
Lincolnshire Creek and Coventry South	Storm Water Engineering	Lincolnshire Creek Improvements - Coventry / South - Phase I & II										\$35,000
Lincolnshire Creek and Coventry South	Storm Sewer Improvement	Lincolnshire Creek Improvements - Coventry / South - Phase III										
Lincolnshire Creek and Coventry South	Storm Sewer Improvement	Lincolnshire Creek Improvements - Coventry / South - Construction										
<b>GRAND TOTAL</b>			<b>\$230,000</b>	<b>\$80,000</b>	<b>\$432,000</b>	<b>\$60,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$112,000</b>	<b>\$85,000</b>	<b>\$160,000</b>	<b>\$45,000</b>

<b>Roadways-CIP</b>			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
Project Location	Project Name	Brief Description										
Dukes Cl, Dukes Ct, Dukes Ln.	Infra- Road Resurfacing											
Brunswick	Infrastructure	Road Resurfacing Project										
Downtown	Infrastructure	Project Carryover TIF	\$12,830									
Kensington, Victoria(s), Coventry	Infrastructure	Road Resurfacing Project	\$613,500									
Coldstream	MFT	MFT Funding	\$175,000									
Berkshire (KC to 22), Robinhood, Friar	Infrastructure	Road Resurfacing Project		\$302,000								
Tuck, Sherwood (Berk to May)	Infrastructure	MFT Funding		\$175,000								
Pembroke (Rvrwds to Astor)	Roadway Engineering	Phase 1 & 2 Engineering - Pembroke Project		\$90,000								
	Infrastructure	Road Reconstruction Project			\$675,400							
	Infrastructure	MFT Funding			\$180,250							
	Roadway Engineering	Phase 3 Engineering - Pembroke Project			\$85,000							
Storybook Lane, Westminster Way (24') from Tri-state to Rte. 22)	Infrastructure	Road Resurfacing Project				\$315,250						
	Infrastructure	MFT Funding				\$180,250						
Fox Trail, Bulb, Culdesac, Pheasant Row	Roadway Engineering	Phase 1 & 2 Engineering - Fox Trail Project				\$75,500						
	Infrastructure	Road Reconstruction Project					\$1,225,000					
	Infrastructure	MFT Funding					\$180,250					
	Roadway Engineering	Phase 3 Engineering - Fox Trail Project					\$75,000					
Brampton E, Stafford, Brampton Courts, Abbey Road	Infrastructure	Road Resurfacing Project						\$304,342				
	Infrastructure	MFT Funding						\$185,658				
	Roadway Amenities	LED Streetlight Upgrades (1 of 3)						\$59,000				
	Roadway Engineering	Phase 1 and 2, Barclay Projects 2022/2023						\$150,000				
Marriott E (26'), Oxford N of Lancaster	Infrastructure	Road Resurfacing Project							\$595,942			
	Infrastructure	MFT Funding							\$185,658			
	Roadway Amenities	LED Streetlight Upgrades (2 of 3)							\$60,500			
	Roadway Amenities	Cul-De-Sac Enhancement Program (1 of 3)							\$14,520			
Barclay (40') (WT) (22 to Knights), Heathrow (36')	Infrastructure	Road Resurfacing Project								\$595,342		
	Infrastructure	MFT Funding								\$185,658		
	Roadway Engineering	Phase 3 Engineering - Barclay Project								\$77,000		
	Roadway Amenities	LED Streetlight Upgrades (3 of 3)								\$62,000		
	Roadway Amenities	Cul-De-Sac Enhancement Program (2 of 3)								\$14,880		
Barclay (40') (WT) (Aptak to Knights)	Infrastructure	Road Resurfacing Project									\$677,342	
	Infrastructure	MFT Funding									\$185,658	
	Roadway Engineering	Phase 3 Engineering - Barclay Project									\$85,000	
Rte. 21 OHD Rd to Marriott	Roadway Amenities	Decorative Street Lighting (Part of Milwaukee Reconstruction)									\$201,250	
	Roadway Amenities	Cul-De-Sac Enhancement Program (3 of 3)									\$15,240	
Farrinton Dr, CL, CT	Infrastructure	Road Resurfacing Project										\$412,342
	Infrastructure	MFT Funding										\$185,658
Oakwood, Cedar, Hickory, Elmwood	Infrastructure	Road Resurfacing Project										
	Infrastructure	MFT Funding										
<b>GRAND TOTAL</b>			<b>\$801,330</b>	<b>\$567,000</b>	<b>\$940,650</b>	<b>\$571,000</b>	<b>\$1,480,250</b>	<b>\$699,000</b>	<b>\$856,620</b>	<b>\$934,880</b>	<b>\$1,164,490</b>	<b>\$598,000</b>

<b>Vehicle Replacement - CIP</b>				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
Project Name	Vehicle	Brief Description	Fleet #										
<b>Community &amp; Econ. Dev.</b>													
Vehicle Replacement	2013 Ford Explorer	Inspection Vehicle	63						\$ 28,000				
Vehicle Replacement	Ford Crown Victoria	Inspection/Pool Vehicle	86										
<b>Subtotal</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ -
<b>Police</b>													
Vehicle Replacement	2013 Ford PI SUV	Chief (Unmarked)	100			\$ 25,000					\$ 26,500		
Vehicle Rehabilitation	2009 Ford Expedition	Community Svc (Marked)	97	\$ 27,500					\$ 28,500		\$ 29,000		
Vehicle Replacement	2007 Ford Crown Victoria	Deputy Chief (Unmarked)	85	\$ 32,000					\$ 28,000				
Vehicle Replacement	2008 Ford Crown Victoria	Patrol (Marked)	90				\$ 27,500						
Vehicle Rehabilitation	2011 Ford Expedition	Patrol (Marked)	98		\$ 28,000					\$ 29,500			
Vehicle Replacement	2013 Ford PI Sedan	Patrol (Marked)	101		\$ 32,500				\$ 28,500				\$ 29,500
Vehicle Replacement	2013 Ford PI Sedan	Patrol (Marked)	102		\$ 32,500				\$ 28,500				\$ 29,500
Vehicle Rehabilitation	2013 Ford PI Sedan	Patrol (Marked)	103		\$ 32,500				\$ 28,500				\$ 29,500
Vehicle Rehabilitation	2014 Ford PI Utility	Patrol (Marked)	105			\$ 26,800				\$ 29,000			
Vehicle Rehabilitation	2014 Ford PI Utility	Patrol (Marked)	106			\$ 26,800				\$ 29,000			
Vehicle Rehabilitation	2014 Ford PI Utility	Patrol (Marked)	107			\$ 26,800				\$ 29,000			
Vehicle Rehabilitation	2009 Ford Crown Victoria	Patrol Supervisor (Marked)	99	\$ 32,000				\$ 27,500				\$ 28,500	
Vehicle Replacement	2006 Chevrolet Impala	Police Investigations (Unmarked)	82					\$ 31,500					\$ 32,500
Vehicle Rehabilitation	2013 Chevrolet Impala	Traffic Unit (Unmarked)	104				\$ 24,000					\$ 25,500	
<b>Subtotal</b>				\$ 91,500	\$ 125,500	\$ 105,400	\$ 51,500	\$ 59,000	\$ 142,000	\$ 116,500	\$ 55,500	\$ 54,000	\$ 121,000
<b>Public Works- Streets</b>													
Heavy Equipment Replacement	1997 John Deere	Front End Loader	303				\$245,000						
Heavy Equipment Replacement	2000 John Deere	Utility Backhoe	301			\$174,400							
Heavy Equipment Replacement	1998 GMC 7500	Street Sweeper (Elgin)	250										
Vehicle Replacement	2002 Chevy Silverado K2500	3/4 Ton Pick up	243		\$80,000								
Vehicle Replacement	2008 Chevy Tahoe	Inspection/Pool Vehicle	89										
Vehicle Replacement	2009 Ford Crown Victoria	Inspection/Pool Vehicle	93										
Vehicle Replacement	2010 Ford Crown Victoria	Inspection/Pool Vehicle	96										
Vehicle Replacement	2004 Ford F550	One Ton Bucket Lift Truck	730						\$120,000				
Vehicle Replacement	1999 GMC Sierra K3500	One Ton Dump Truck	245										
Vehicle Replacement	2006 GMC Sierra K3500	One Ton Dump Truck	249		\$102,000								
Vehicle Replacement	2005 GMC Sierra K3500	One Ton Flatbed	230										
Vehicle Replacement	2005 GMC 8500	Five Ton (#254)*	254	\$242,050									
Vehicle Replacement	2009 IHC 7400	Five Ton Dump Truck (252)*	252							\$250,000			
Vehicle Replacement	2009 Ford F350	One Ton Dump (#232)	232					\$111,000				\$121,000	
Vehicle Replacement	2007 GMC Sierra K3500	One Ton Dump (240)	240								\$120,000		
Vehicle Replacement	2012 Ford SD F550	One Ton Dump (246)	246								\$120,000		
Vehicle Replacement	2014 Ford F-350	One Ton Flatbed (231)	231									\$110,000	
Vehicle Replacement	2008 GMC Sierra K3500	One Ton Pickup (#244)	244						\$81,000				\$100,000
Vehicle Replacement	2013 Ford SD F350	One Ton Pick-up (247)	247									\$90,000	
Vehicle Replacement	2005 GMC Sierra K3500	Utility One Ton Truck	236	\$78,000					\$140,000				
Vehicle Replacement	2007 GMC Sierra C3500	Utility One Ton Truck	237			\$80,000							
Vehicle Replacement	2007 Chevy Silverado K3500	Utility One Ton Truck	241		\$80,000								\$140,000
Vehicle Replacement	2008 GMC Sierra K3500	Utility One Ton Truck	242					\$80,000					
Vehicle Replacement	2001 IHC 4700LP	Utility Two Ton Dump Truck	251					\$210,000					
<b>Subtotal</b>				\$ 320,050	\$ 262,000	\$ 254,400	\$ 245,000	\$ 401,000	\$ 341,000	\$ 250,000	\$ 240,000	\$ 321,000	\$ 240,000
<b>Grand Total</b>				\$411,550	\$387,500	\$359,800	\$296,500	\$460,000	\$511,000	\$366,500	\$295,500	\$375,000	\$361,000

<b>Equipment-CIP</b>		<b>Equip #</b>	<b>Fiscal Year 2015</b>	<b>Fiscal Year 2016</b>	<b>Fiscal Year 2017</b>	<b>Fiscal Year 2018</b>	<b>Fiscal Year 2019</b>	<b>Fiscal Year 2020</b>	<b>Fiscal Year 2021</b>	<b>Fiscal Year 2022</b>	<b>Fiscal Year 2023</b>	<b>Fiscal Year 2024</b>
<b>Project Name</b>	<b>Brief Description</b>											
Police	Livescan Electronic Fingerprint System				\$28,000							
Police	Equip- Veh Retrofits											
Police	Equip- Radar Units		\$7,725	\$7,957	\$8,195	\$8,441	\$8,695					
Police	Equip- In Car Video		\$32,000									
Police	E-Citation Printers/ Software		\$6,500									
Large Equipment Replacement	Turf Maint. Aerator (Wiedenmann)	712					\$35,000					
Large Equipment Replacement	Tractor JCB Highbred skidsteer	320								\$90,000		
Large Equipment Replacement	Tractor (Kubota Mini-loader)	709			\$88,000							
Large Equipment Replacement	Tractor (Kubota mini-excavator)	316			\$77,000							
Large Equipment Replacement	Tractor (Kubota L5740)	704					\$46,000					
Large Equipment Replacement	Sewer Flusher*	502		\$180,000								
Large Equipment Replacement	Mower w/ Conversion	509				\$50,000						
Large Equipment Replacement	Leaf Machine (25 Yard )	404	\$100,000					\$110,000				
Large Equipment Replacement	Leaf Machine (14 Yard)	406					\$80,000					\$95,000
Large Equipment Replacement	Leaf Machine (14 Yard )	405				\$70,000					\$92,000	
Large Equipment Replacement	Hydraulic Truck Lift*	New					\$50,000					
Large Equipment Replacement	Fork Lift Nissan	325									\$15,000	
Large Equipment Replacement	Chipper (#600)	600							\$40,000			
Large Equipment Replacement	Leaf Machine (16 yard)	406										
Medium Equipment Refurbishment	Misc. Sanbagger Refurbishment	457										
Medium Equipment Replacement	Utility Cart - New	New				\$20,000						
Medium Equipment Replacement	Utility Cart (Workman MDX)	706		\$17,000								
Medium Equipment Replacement	Utility Cart (Toro Workman MDX)	411							\$20,000			
Medium Equipment Replacement	Utility Cart (Kubota RTV 1100)	700								\$25,000		
Medium Equipment Replacement	Utility Cart (Club Car)	418						\$19,000		\$18,000		
Medium Equipment Replacement	Utility Cart (Bobcat)	417			\$25,000							
Medium Equipment Replacement	Utility Cart (Arctic Cat)	415			\$18,500							
Medium Equipment Replacement	Turf Maint. Topdresser (TURFCO 85460)	701									\$20,000	
Medium Equipment Replacement	Turf Maint. Spreader (Lely L1250)	710								\$15,000		
Medium Equipment Replacement		711	\$15,000									
Medium Equipment Replacement	Turf Maint. Riding Mower (Toro GM7200)	703	\$20,000									
Medium Equipment Replacement	Turf Maint. Riding Mower (Toro 3505D)	707	\$30,000									
Medium Equipment Replacement	Turf Maint. Mower 72" Riding	516						\$27,000				
Medium Equipment Replacement	Turf Maint. Mower 62" Riding	513						\$25,000				
Medium Equipment Replacement	Turf Maint. Infield Machine (Toro Sandpro 540)	708								\$25,000		
Medium Equipment Replacement	Turf Maint. Aerator (Ryan 544317)	713						\$15,000				
Medium Equipment Replacement	Trailer Emergency Response*	New	\$25,000									
Medium Equipment Replacement	Trailer (#265 - Conkhrite 4000)	265		\$15,000								
Medium Equipment Replacement	Trailer (#264 - Wells Cargo)	264							\$15,000			
Medium Equipment Replacement	Trailer (#263 - Dynaweld)	263							\$20,000			
Medium Equipment Replacement	Trailer ( #262 - Wells Cargo)	262							\$20,000			
Medium Equipment Replacement	Trailer ( #261- Blue Trailer)	261					\$7,000					
Medium Equipment Replacement	Misc. Roller Dynapac	402										
Medium Equipment Replacement	Misc. Portable Message Board (Ver-mac)	705				\$25,000						
Medium Equipment Replacement	Misc. Messag Board (new)	New							\$28,000			
Small Equipment Replacement	Misc. Wheel Balancer											
Small Equipment Replacement	Misc. Wheel Balancer											
Small Equipment Replacement	Misc. Pressure Washer	1										\$10,000
Small Equipment Replacement	Misc. Concrete Saw	736			\$10,000							
	<b>GRAND TOTAL</b>		<b>\$236,225</b>	<b>\$219,957</b>	<b>\$254,695</b>	<b>\$173,441</b>	<b>\$226,695</b>	<b>\$196,000</b>	<b>\$143,000</b>	<b>\$173,000</b>	<b>\$127,000</b>	<b>\$105,000</b>

## **GUIDING PRINCIPLES**

The Village of Lincolnshire 10-Year Capital Improvement Plan (CIP) is based on several guiding principles. Simply put, these guiding principles should serve as the foundation of the contents of this document and 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.

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### **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 reflecting 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 CIP.

Roads, reflecting 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 CIP.

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 CIP.

#### **Preservation methods utilized**

**Crack sealing** – preservation method utilized on roadways in commercial area exhibiting cracking, but not to the extent requiring resurfacing.

**Surface & Full-Depth Patching** – preservation method utilized on roadways throughout the Village showing pavement failures, but not to the extent requiring resurfacing.

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

**Full-Depth Reconstruction** – The method of full-depth reconstruction (resurfacing) will be utilized on roadways throughout the Village reflecting 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 reflecting substantial base and sub-base failure in over 40% of the roadway area, and also requiring 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:**

Large equipment includes items such as 12 yard, 5 yard, 2&3 yard dump trucks, loader, backhoe, etc. This equipment is scheduled for replacement approximately every 8 to 15 years or 11,000 hours, based on need. Staff evaluates all equipment annually as part of the regular maintenance program. Equipment will further be formally assessed to determine the timing of eventual replacement after 5 - 7 years, and the appropriate equipment will be added to the 10 year capital plan based on this criteria and equipment.

### **Medium Equipment:**

Medium equipment includes items such as the sewer flusher, 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 evaluates this equipment annually as part of the regular maintenance program. The equipment will be formally evaluated to determine the timing of eventual replacement after 5 - 7 years, and the appropriate equipment will be added to the 10 year capital plan based on this criteria and equipment.

### **Small Equipment:**

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 evaluates this equipment annually as part of the regular maintenance program. The equipment will be formally assessed to determine the timing of eventual replacement after 5 - 7 years and the appropriate equipment will be added to the 10 year capital plan based on this criteria and equipment.

## **WATER SYSTEM**

### **Water Main Replacement and Distribution System Looping:**

Replace failing water main with a history of at least three documented main breaks over a 5-year period, resulting from corrosion within 1000 feet of pipe.

Install new or replace existing water mains with larger diameter mains throughout the Village where applicable pursuant to water modeling results and best practices. Areas will be identified by the Village water model analysis to improve flow rates, system pressure during peak water demand, and eliminate dead end water supply.

Replace 4" water mains with larger diameter mains to improve system performance. These sections will be prioritized during review of the Village water model analysis and engineering recommendations.

## **WATER SYSTEM – continued**

### **Operation and Maintenance:**

Replace up to five defective hydrants identified in the hydrant flushing program annually.

Replace three water valves annually to improve system performance during water main breaks or water main construction.

Perform a corrosion protection survey and evaluation of the thirty inch transmission main every three years.

Update the Village hydraulic water model every five years in accordance with industry standards.

### **Water Storage:**

Clean and inspect the concrete water storage reservoirs every five years.

Perform necessary repairs identified during the cleaning and tank inspections. Repairs shall be performed in accordance with professional recommendations and industry standards.

### **Water Supply:**

Perform a water model study of the Village flow requirements and evaluate the feasibility of an emergency water interconnection with another water supply over the next 5 years.

## **SANITARY SYSTEM**

### **Operation and Maintenance:**

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

### **Sanitary Sewer Rehabilitation:**

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

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

## **STORMWATER SYSTEM**

The storm water system is a non-revenue generating utility. This utility requires the same maintenance and improvements as the other capital components. Storm water projects will be evaluated to ensure a reduction in flooding and negative impacts on the community.

Implementation of storm water Best Management Practices (BMPs) to improve local private property drainage issues will be taken into consideration when planning Village projects and when meeting with residents to enable them to improve minor drainage and flooding issues on their private property.

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

### **Storm Sewer Replacement and Maintenance:**

Televise and inspect 7,500 linear feet of storm sewers annually. Approximately 5,000 feet will represent storm sewers within the project limits of the following year's road resurfacing project, and approximately 2,500 feet will represent known problem areas and the ongoing storm sewer inspection program. The televising results will be reviewed and critical areas will be incorporated into the CIP or future operating budgets.

Perform maintenance, cleaning, and inspection of approximately 5,000 linear feet of existing storm sewer in conjunction with the following year's road resurfacing project. Problem areas will be incorporated into the following year's road resurfacing project.

Reline approximately 500 linear feet of storm sewers annually to address poor or failing sewers identified through televising. As an inventory of projects is developed, through the recently added televising programs, the total footage and funding level of this item is expected to increase.

As part of the storm water maintenance program, approximately 115 (10%) storm water structures will be cleaned, inspected, and repaired (if minor) annually. This will ensure that the structures are being checked on a 10 year cycle.

## **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 roof systems will be evaluated every 10 years by a licensed/certified professional to determine maintenance and repair needs. Substantial repairs and maintenance will be added to the CIP.

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

The interior and exterior of 25% of all Village facilities will be painted every 5 years. Facilities will be determined based on need and community profile.

## **PARKS AND PATHS**

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

### **Parks:**

Twelve times per year, all Village parks are inspected for accessibility, playground equipment safety, and general over-all condition.

Annually inspect all existing hardscape in Village parks. Approximately 200 square yards of hardscape improvements will be completed annually. Areas will be prioritized based on criticality. Areas identified as larger projects will be included into the CIP.

### **Paths:**

Approximately 100 linear feet of bike path will be repaired annually. Every 5 years a major section of bike path will be improved, as defined. Develop and Implement a bike path maintenance plan with a goal of implementing future resurfacing and replacement needs.

An inventory and program of the directional and way finding signs needed throughout the path system will be established over the next 3 years at which time an implementation plan will be provided to the Village Board.

System paths and path signage will be inspected twice annually. At which time, recommendations for improvements will be noted and all foliage will be trimmed to maintain a safe passage for pedestrians, twice annually.

**2014 Annual Budget  
Program Activity Summary**

<b>General Capital</b>	<b>Administration</b>	<b>51-01</b>
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<u>01 ADMINISTRATION</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
51-01-80-9000 Capital Assets- Misc	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -

**2014 Annual Budget  
Program Activity Summary**

<b>General Capital</b>	<b>Finance</b>	<b>51-02</b>
------------------------	----------------	--------------

<u>02 FINANCE</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
51-02-80-9000 Capital Assets- Misc	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -

**2014 Annual Budget  
Program Activity Summary**

<b>General Capital</b>	<b>Police</b>	<b>51-05</b>
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<u>05 POLICE</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Budget 2014</u>	<u>Est. 2014</u>	<u>Budget 2015</u>
01-05-64-3000 Capital Projects- Misc	\$ 13,855	\$ 349,468	\$ -	\$ -	\$ -
51-05-80-2102 Buildings- Police Remodel			\$ 30,000	\$ -	<b>\$ 50,000</b>
51-05-80-3000 Capital Assets- Equipment		\$ 12,571			
51-05-80-3008 Equip- Veh Retrofits			\$ 10,600	\$ 10,000	<b>\$ 7,000</b>
51-05-80-3009 Equip- In Car Video			\$ 44,000	\$ 40,500	<b>\$ 32,000</b>
51-05-80-3010 Equip- Radar Units			\$ 7,500	\$ 6,945	<b>\$ 7,500</b>
51-05-80-3011 Equip- AED			\$ 10,500	\$ 5,600	\$ -
51-05-80-7001 Capital Assets- Vehicles	\$ 104,083	\$ 80,142	\$ 52,000	\$ 51,607	<b>\$ 53,000</b>
51-05-80-9008 E-Citation Printers/ Software	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b><u>\$ 6,500</u></b>
	\$ 117,938	\$ 442,181	\$ 154,600	\$ 114,652	<b>\$ 156,000</b>

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name:	Telecommunications Center Remodel	Project Originator:	Peter Kinsey, Chief of Police
Department	<input type="text" value="Police"/>	Project Location:	Police Department
Year New:	<input type="text" value="2014"/>	Project Priority:	<input type="text" value="Urgent"/>
Revised Date:	<input type="text"/>		

### 2. Project Description:

With the outsourcing of dispatch services to the Village of Vernon Hills, the Lincolnshire Telecommunications Center was decommissioned. The Police Department seeks to renovate the space previously occupied by the Telecommunications Center to better suit the needs of the department. A larger interrogation/interview room will be created, and a file storage area for the Investigations Division will be included. Currently, the Investigations Office is cramped due to multiple file storage cabinets. Creating a new space for storage utilizing the decommissioned Telecommunications Center will alleviate crowding and provide sufficient space to add a third workstation in the Investigations Office. The new interrogation/interview room will be equipped with audio microphones and video cameras to record interrogations of suspects in crimes mandated under state statute. As a result of this modification, a new passageway to the telephone equipment/computer server room will need to be constructed. A sketch of the proposed renovation is attached.

This project has been carried over from FY 2014 due to costs exceeding original projections.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	51-05-80-2002		
<b>FY 2015</b>	<b>\$ 50,000.00</b>		<b>\$ 50,000.00</b>
<b>FY 2016</b>			<b>\$ 0.00</b>
<b>FY 2017</b>			<b>\$ 0.00</b>
<b>FY 2018</b>			<b>\$ 0.00</b>
<b>FY 2019</b>			<b>\$ 0.00</b>
<b>TOTAL</b>	<b>\$ 50,000.00</b>	<b>\$ 0.00</b>	<b>\$ 50,000.00</b>

### Supporting Image:



Gain from Sale from Replaced Assets, if Any:

Project Intent:  
 Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name:	Police Vehicle Replacement	Project Originator:	Peter Kinsey, Chief of Police
Department	<input style="width: 90%;" type="text" value="Police"/>	Project Location:	N/A
Year New:	<input style="width: 90%;" type="text" value="N/A"/>	Project Priority:	<input style="width: 90%;" type="text" value="Necessary"/>
Revised Date:	<input style="width: 95%;" type="text"/>		

### 2. Project Description:

The replacement of the Police Department's vehicles is accomplished in accordance with the vehicle replacement policy adopted by the Village Board during FY 2012 budget discussions. Police Department vehicles are generally replaced after they have reached 80,000 miles, unless the Public Works Department recommends turnover of a vehicle earlier due to increasing maintenance costs. Historical data has shown that vehicles exceeding 80,000 miles require more maintenance than those vehicles under 80,000 miles.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	51-05-80-7001	11-05-63-8300	
FY 2015	\$ 53,000.00		\$ 53,000.00
FY 2016	\$ 80,000.00		\$ 80,000.00
FY 2017	\$ 78,000.00		\$ 78,000.00
FY 2018	\$ 79,500.00		\$ 79,500.00
FY 2019	\$ 53,000.00	\$ 24,000.00	\$ 77,000.00
<b>TOTAL</b>	<b>\$ 343,500.00</b>	<b>\$ 24,000.00</b>	<b>\$ 367,500.00</b>

### Supporting Image:



Gain from Sale from Replaced Assets, if Any: \$ 6,000.00

#### Project Intent:

Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace

**2014 Annual Budget  
Program Activity Summary**

<b>General Capital</b>	<b>Community and Economic Development</b>	<b>51-08</b>
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<u>08 COMMUNITY &amp; ECONOMIC DEV.</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
51-08-80-7000 Capital Assets- Vehicles		\$ 28,493	\$ -	\$ -	\$ -
51-08-80-9001 Misc- Bldg Permit Software	\$ -	\$ -	\$ 35,000	\$ 35,000	<b>\$ 7,400</b>
51-08-80-9003 Project Carryover TIF	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 279,450</u>	<u>\$ -</u>	<u>\$ -</u>
	\$ -	\$ 28,493	\$ 314,450	\$ 35,000	<b>\$ 7,400</b>

**2014 Annual Budget  
Program Activity Summary**

<b>General Capital</b>	<b>Insurance &amp; Common Expense</b>	<b>51-12</b>
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<u>12 INSURANCE &amp; COMMON</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
51-12-61-4003 Prof Serv - Single Audit	0	0	1810	0	\$ <b>1,870</b>
51-12-61-4030 Prof Serv - Appraisal Services	0	0	0	0	\$ <b>25,000</b>
51-12-80-2003 Shake Roof Replace*			\$ 260,000	\$ -	\$ -
51-12-80-2004 Flat Roof Replace*			\$ 42,500	\$ -	\$ -
51-12-80-2005 VH- Data Room Improv- HVAC upgrade			\$ 12,000	\$ -	\$ -
51-12-80-3005 Equip: Servers/Computers			\$ 14,750	\$ 32,800	\$ -
51-12-80-7007 Veh: Wheel Balancer*			\$ 9,000	\$ 4,100	\$ -
51-12-80-9006 CA Misc- Desktop Update	\$ -	\$ -	\$ 7,650	\$ 7,700	
51-12-80-9007 CA Misc- Outlook Exch. Serv.	\$ -	\$ -	\$ 10,500	\$ 4,705	\$ -
51-12-80-9010 CA Misc- Financial Software					\$ <b>52,000</b>
51-12-80-9011 Server Refresh	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 358,210	\$ 49,305	\$ <b>78,870</b>

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name:	Financial Software	Project Originator:	Michael Peterson
Department	Finance	Project Location:	
Year New:	2015	Project Priority:	Desirable
Revised Date:			

### 2. Project Description:

In 2014, five local communities formed a municipal partnership and invited six software companies to demonstrate their financial software solutions and submit group discounted proposals to each community. Following selection and appropriate approvals, Finance will collaborate with the software vendor to install applications, setup modules, convert data, train staff, and create reports.

Software applications include: General Ledger, Accounts Payable, Purchase Order, Cash Receipting, Misc Receivables, Utility Billing, and Web Portal. Implementation scheduling is contingent on staff as well as the software provider time lines. Although Finance has provided a project cost schedule for 2015, it is very likely Finance will request a project cost "carry over" to the 2016 budget at the appropriate time. Annual software licensing is expected to increase \$1,300 (16%).

Municipal Software Inc's (MSI) software solution has served Lincolnshire since 1996. Harris Software, MSI's parent company, no longer updates the MSI website nor manuals. Clients are encouraged to transition to the new Harris software utilizing industry standards, such as, .NET, SQL and Crystal Reports.

#### Technical Notes:

.NET is the new software environment and programming that provides for features and determines user presentation. Using a program which is written in today's standards is much easier to learn than a program from 25 years ago. It allows for the user interface to be presented in a much nicer way than our current software. .NET is the industry standard language today and is much easier to support than the old COBOL programs.

Structured Query Language (SQL) is a special purpose programming language designed for managing data held in a relational database management system. SQL is also industry standard and opens up a database to a number of reporting tools, and no other third party products are needed. The SQL database works seamlessly with the .NET framework. Reports are written in Crystal Reports, an industry leading reporting tool. SQL allows for data to be seamlessly exported to Excel, Access, Word, etc. Using a SQL database allows for unlimited reporting options, analytics, and built in grids displaying selected data, allowing summation, filters, and groupings by various components of the data. All reports are viewable to the screen automatically and can then be printed or not.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	51-12-80-9001	07-01-80-9001	
<b>FY 2015</b>	<b>\$ 52,000.00</b>	<b>\$ 31,500.00</b>	<b>\$ 83,500.00</b>
<b>FY 2016</b>			<b>\$ 0.00</b>
<b>FY 2017</b>			<b>\$ 0.00</b>
<b>FY 2018</b>			<b>\$ 0.00</b>
<b>FY 2019</b>			<b>\$ 0.00</b>
<b>TOTAL</b>	<b>\$ 52,000.00</b>	<b>\$ 31,500.00</b>	<b>\$ 83,500.00</b>

### Supporting Image:



Gain from Sale from Replaced Assets, if Any:

#### Project Intent:

Maintain Existing  
  Enhance Existing  
  Expand Existing  
  Introduce New  
  Replace

<b>2014 Annual Budget Program Activity Summary</b>		
<b>General Capital</b>	<b>Public Works Administration</b>	<b>51-20</b>

<u>20 PW ADMINISTRATION</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
51-20-80-9000    Capital Assets- Misc	\$ -	\$ -	\$ -	\$ -	<b>\$ -</b>
	\$ -	\$ -	\$ -	\$ -	<b>\$ -</b>

**2014 Annual Budget  
Program Activity Summary**

<b>General Capital</b>	<b>Public Works Streets</b>	<b>51-21</b>
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21 PW STREETS	Actual 2012	Actual 2013	Budget 2014	Est. 2014	Budget 2015
51-21-80-3000 Capital Assets- Equipment	\$ 79,791	\$ 82,579			\$ -
51-21-80-3001 Equip- Leaf Machine			\$ 70,000	\$ 49,000	\$ -
51-21-80-3007 Equip- Sandbagger Refurb.			\$ 10,000	\$ 9,500	\$ -
51-21-80-3404 Leaf Machine (25 Yard) Replacement (# 404)					\$ 100,000
51-21-80-3703 Riding Mower (Toro GM7200) - Replacement (#703)					\$ 20,000
51-21-80-3707 Riding Mower (Toro 3505D) - Replacement (#707)					\$ 30,000
51-21-80-3711 Slit Seeder (Befco) Replacement (#711)					\$ 15,000
51-21-80-3266 Emergency Response Trailer					\$ 25,000
51-21-80-5009 Infra- Road Resurfacing			\$ 320,000	\$ 310,000	\$ -
51-21-80-5012 Infra- Pedestrian Signal: Milw			\$ 47,700	\$ 3,100	\$ -
51-21-80-5014 Infra- South Village Green			\$ 100,000	\$ 177,000	\$ -
51-21-80-5015 Infra- North Village Green			\$ -	\$ 16,000	\$ 5,000
51-21-80-5016 Infra- Storm Sewer Repair: Misc			\$ 75,000	\$ 9,000	\$ -
51-21-80-5017 Infra- Storm Sewer Lining			\$ 27,000	\$ 21,000	\$ -
51-21-80-5021 Infra- Lincolnshire Creek			\$ 196,500	\$ 227,000	\$ 55,000
51-21-80-6002 N. Branch Chicago Riv- Erosion Mit.			\$ 30,000	\$ 26,700	\$ -
51-21-80-7000 Capital Assets- Vehicles	\$ 112,957	\$ 116,234			\$ -
51-21-80-7004 Veh- Rehab Trucks*			\$ 38,500	\$ 37,000	\$ -
51-21-80-7005 Veh- Truck 1 ton (#245)			\$ 90,000	\$ 97,000	\$ -
51-21-80-7006 Veh- Rehab Truck (#251)*			\$ 33,000	\$ 32,000	\$ -
51-21-80-7254 Five Ton Replacement (#254)*				\$ -	\$ 242,050
51-21-80-9000 Capital Assets- Misc	\$ 273,621	\$ 472,279			\$ -
51-21-80-9002 Misc- Project Retainage	\$ -	\$ -	\$ 31,600	\$ 36,500	\$ 12,830
51-21-84-5100 Infra- Storm Sewer Repair at 12 Robinhood			\$ 37,500	\$ 37,500	\$ -
51-21-84-5101 Robinhood 24" storm line within Route 22					\$ 150,000
51-21-84-5103 Robinhood Phase 1, 2, and 3 for 24" line					\$ 35,000
51-21-84-5105 DPR Bank Stabilization Project - Phase I, Permitting, Grants, Surveying					\$ 35,000
51-21-84-5110 Infra- Storm Sewer Lining	\$ -	\$ -	\$ -	\$ -	\$ 20,000
51-21-84-5301 PWF Swail/Ditch Restoration Indian Creek Main	\$ -	\$ -	\$ -	\$ -	\$ 12,000
51-21-84-5305 Charlestown from Olsen	\$ -	\$ -	\$ -	\$ -	\$ 20,000
51-21-84-6501 Detention Basin Engineering Study Street Name Sign / Post					\$ 10,000
51-21-88-4005 Replacement	\$ -	\$ -	\$ -	\$ -	\$ 7,500
51-21-88-5009 Infra- Road Resurfacing				\$ -	\$ 316,500
51-21-88-5015 Infra- Londonderry Ln	\$ -	\$ -	\$ 150,000	\$ 137,000	\$ 32,000
	\$ 466,369	\$ 671,092	\$ 1,256,800	\$ 1,225,300	\$ 1,142,880

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name: Leaf Machine (25 Yard)	Project Originator: Nick Azzone
Department: <span style="border: 1px solid black; padding: 2px;">Public Works Streets</span>	Project Location: PWF
Year New: <span style="border: 1px solid black; padding: 2px;">2011</span>	Project Priority: <span style="border: 1px solid black; padding: 2px;">Necessary</span>
Revised Date: <u>7/31/14</u>	

### 2. Project Description:

The existing 25 yard self-contained leaf loading machine, model year 2008, has run its useful life cycle. The engine components, hydraulics, and electronics on this machine have all required frequent repair or replacement. If this machine is inoperable for any period of time during the leaf pick-up program, there is a major impact to the service level that Public Works can provide to the residents. Down time on the machine greatly delays the removal of the leaves from the street which generates numerous calls from the residents.

This unit is the largest of three leaf machines the Village owns for use in the program. It is typically used for 4-6 weeks each leaf season to keep up with the demand when the highest quantity of leaves are in the streets. It was originally planned for replacement in 2013. However, during the 2012 leaf season, the machine had a catastrophic failure that was repaired so that it could continue to be used until the end of the season. In light of those repairs, staff felt the machine's life cycle could be extended 2-3 more years. Last season, the machine needed minor repairs and currently the brakes are no longer working. This piece will have participated in seven leaf collecting seasons, totaling to approximately 800 hours, which exceeds the replacement schedule.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	51-21-80-3404		
FY 2015	\$ 100,000.00		\$ 100,000.00
FY 2016			\$ 0.00
FY 2017			\$ 0.00
FY 2018			\$ 0.00
FY 2019			\$ 0.00
<b>TOTAL</b>	<b>\$ 100,000.00</b>	<b>\$ 0.00</b>	<b>\$ 100,000.00</b>

### Supporting Image:



Gain from Sale from Replaced Assets, if Any: \$ 3,000.00

### Project Intent:

Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name:	Vehicle Replacement	Project Originator:	Nick Azzone
Department	Public Works Parks and Open Space	Project Location:	Public Works Facility
Year New:	2011	Project Priority:	Necessary
Revised Date:	2015		

### 2. Project Description:

The 2005 GMC 8500 tandem axle 5 ton dump truck (Truck #254) equipped with an 11' snow plow and tailgate salt spreader has approximately 825 hours and over 26,000 miles. This vehicle is used for daily operations and front line snow and ice control. The Utilities Division uses this truck during water main breaks for hauling gravel, sand, and spoil. This Vehicle has issues with the Caterpillar engine, and is very hard to start, even in a heated garage. An authorized Caterpillar dealer in Elmhurst, IL attempted to overhaul and repair the engine, but this engine has design issues leading to it being under powered in order to meet new emissions standards. Caterpillar no longer manufactures this engine due to these power and emissions issues. This has led to costly repairs on the engine and a lack of availability of parts. In addition, General Motors Company has also discontinued the production of this truck model. Parts for this vehicle are no longer being made, and parts availability has become scarce leading to increased costs when repairs need to be preformed.

Within the past few years this vehicle has had electrical issues, resulting in the starter requiring replacement last winter during one a snow event, and electrical problems underneath the dash due to the design of the system not being compatible with the environment the truck is required to operate in. A recent hydraulic oil change revealed hose material in the hydraulic oil filter indicating the hydraulic oil lines are failing. Since the Vehicle is out of production, rehabilitation is not an option. This is a critical truck for all of Public Works operations, and replacement is necessary to maintain the current service level provided to the residents in snow removal and infrastructure maintenance and repair. Staff is recommending replacing this vehicle.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	51-21-80-7254		
<b>FY 2015</b>	<b>\$ 242,050.00</b>		<b>\$ 242,050.00</b>
<b>FY 2016</b>			<b>\$ 0.00</b>
<b>FY 2017</b>			<b>\$ 0.00</b>
<b>FY 2018</b>			<b>\$ 0.00</b>
<b>FY 2019</b>			<b>\$ 0.00</b>
<b>TOTAL</b>	<b>\$ 242,050.00</b>	<b>\$ 0.00</b>	<b>\$ 242,050.00</b>

### Supporting Image:



Gain from Sale from Replaced Assets, if Any: \$ 25,000.00

### Project Intent:

Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name:	Robinhood Storm Sewer Project	Project Originator:	Robert Horne
Department	Public Works Streets	Project Location:	12 Robinhood/Route 22
Year New:	2014	Project Priority:	
Revised Date:			

### 2. Project Description:

This project involves the installation of a new 24 inch storm line apparently removed as part of the Route 22 widening project. Preliminary due diligence engineering work has been completed in expectation of the project. Staff will be seeking participation from the Illinois Department of Transportation, but has yet to meet with them officially. Staff expects these discussions to commence in late 2014. This is a high priority project, as this is the main outfall for a large drainage area. The area is currently being drained by a 10 inch pvc pipe installed by Public Works several years ago.

There are two line items for this project. The first is the estimated construction expense (\$150,000) and the second is the engineering services (\$35,000).

### 3. Project Cost Schedule:

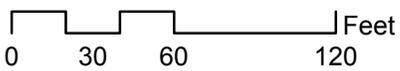
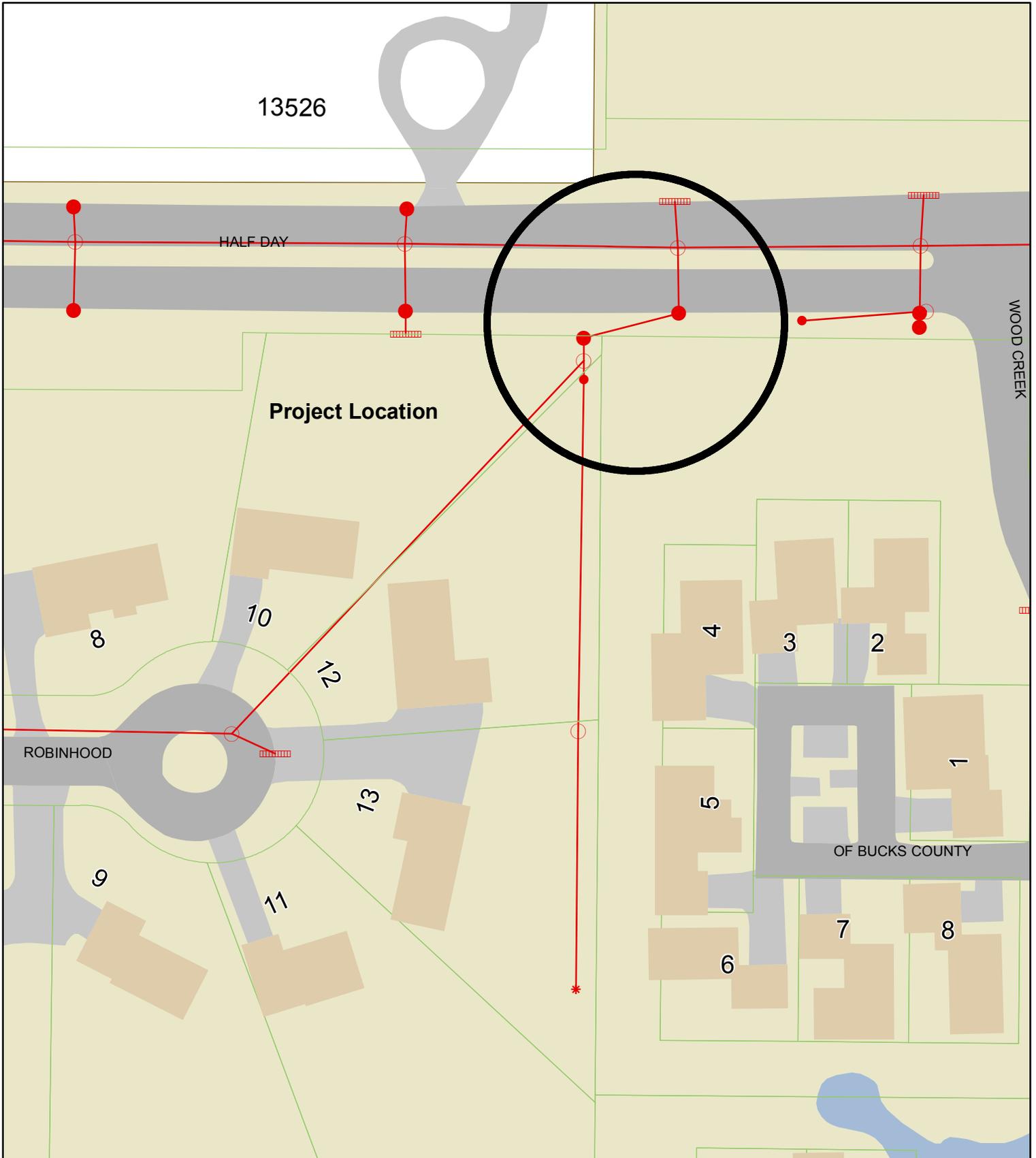
Year	Account # in First Two Boxes		TOTAL
	51-21-80-5101	51-21-80-5103	
<b>FY 2015</b>	\$ 150,000.00	\$ 35,000.00	\$ 185,000.00
<b>FY 2016</b>			\$ 0.00
<b>FY 2017</b>			\$ 0.00
<b>FY 2018</b>			\$ 0.00
<b>FY 2019</b>			\$ 0.00
<b>TOTAL</b>	\$ 150,000.00	\$ 35,000.00	\$ 185,000.00

### Supporting Image:



Gain from Sale from Replaced Assets, if Any:

Project Intent:  
 Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace



## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name: Road Resurfacing Project      Project Originator: Robert Horne  
 Department: Public Works Streets      Project Location: Map Attached  
 Year New: 2015      Project Priority: Necessary  
 Revised Date: \_\_\_\_\_

### 2. Project Description:

See attached memorandum.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	03-01-88-5009	51-21-88-5009	
<b>FY 2015</b>	\$ 175,000.00	\$ 316,310.00	\$ 491,310.00
<b>FY 2016</b>			\$ 0.00
<b>FY 2017</b>			\$ 0.00
<b>FY 2018</b>			\$ 0.00
<b>FY 2019</b>			\$ 0.00
<b>TOTAL</b>	\$ 175,000.00	\$ 316,310.00	\$ 491,310.00

### Supporting Image:



Gain from Sale from Replaced Assets, if Any:

Project Intent:

Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace

**Village of  
Lincolnshire**

**Memorandum**

**To:** Brad Burke, Village Manager  
Brad Woodbury, Dir. of Public Works

**Date:** September 28, 2014

**From:** Robert Horne, ADPW/Engineering Supervisor

**Subject:** 2015 Road Project  
Preliminary Budget and  
Proposed Roadway Segments

Staff has reviewed the resurfacing program in conjunction with the 10 year Capital Improvement Plan. Based upon this evaluation and the data gathered from the infrastructure management program, Staff recommends the streets listed in the table below for resurfacing in the 2015 Capital Plan. These streets are classified as a high priority for resurfacing due to their current condition and poor curb and gutter conditions in the area. The roadways are grouped geographically to minimize neighborhood impacts. Below is the preliminary engineer’s estimate for the 2015 project for each street proposed.

The proposed 2014 Road Project includes the following streets and budget amounts:

Street	Limits	Length (Miles)	Cost
Victoria East	All	.54	\$102,000
Victoria West	All	.09	\$ 58,000
Kensington Drive	All	.06	\$ 87,000
Coventry Lane	All	.12	\$ 69,000
Coldstream Lane	All	.14	\$ 69,000
<b>Totals</b>		<b>.95</b>	<b>\$385,000</b>

As part of the road resurfacing project, storm sewer improvements will be incorporated into the project. This year, as part of the Municipal Partnering Initiative, Staff had all the storm sewers within the project limits televised. Staff will incorporate required storm sewer improvements into the project. At the time of this memorandum, Staff has not yet received the televising results. Therefore, Staff has included an additional \$20,000 per street toward storm sewer repairs that will not be known until receipt of the televising results later this year, prior to the final project design. Staff included televising of the storm sewers within the 2016 project limits in this year’s program, to allow Staff to incorporate the repairs in prior to the 2016 design process.

Based upon the Village’s population of 7,275, the estimated amount MFT funds available in the 2015 fiscal year is **\$176,782.50**. Staff proposes to augment this revenue with \$300,000 from the General Fund.

The MFT Funding over the last few municipal fiscal years:

- FY 2009 payout - \$26.33/person; FY 2010 payout - \$25.06/person;
- FY 2011 payout - \$25.40/person (Actual); FY 2012 payout - \$24.80/person (Actual);
- FY 2013 payout - \$24.03/person (Actual); **FY 2014 payout - \$24.30/person (Estimate)** <sup>1</sup>

<sup>1</sup> <http://www.iml.org/file.cfm?key=8264>  
V:\PW\Administration\Budget\2015\2015\_MFT\_cost\_estimate.doc

The following estimate is based on typical road improvements and may change pending the investigation of possible storm sewer improvements needed on the targeted streets. Staff added 5% contingency to the total cost to account for unknowns discovered during the design of the project. The total budget is broken down as follows:

Road Construction	\$383,000
Storm Sewer Improvements	\$ 80,000
Testing Services	\$ 4,000
~5% Contingency	\$ 24,000
<b>Total</b>	<b>\$491,000</b>
Estimated MFT Funds	<b>\$175,000</b>
Estimated Capital Funds	\$316,000

Staff intends to pursue the joint purchasing opportunity again in 2015, should a community desire.

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**2014 Annual Budget  
Program Activity Summary**

<b>General Capital</b>	<b>Public Works Parks and Open Space</b>	<b>51-22</b>
------------------------	--	--------------

<u>22 PW PARKS &amp; OPEN SPACES</u>	Actual 2012	Actual 2013	Budget 2014	Est. 2014	<b>Budget 2015</b>
51-22-61-9088 Tree Bank - Forestry				\$ 20,000	<b>\$ 50,000</b>
51-22-80-1001 North Park- Ice Skating Rink			\$ 9,000	\$ 8,500	<b>\$ -</b>
51-22-80-1002 Balzer Park- Site Amenities			\$ 163,000	\$ 140,000	<b>\$ -</b>
51-22-80-1003 Whytegate Park- Bollard Light Replac			\$ 25,000	\$ 25,000	<b>\$ -</b>
51-22-80-2001 VH- Lighting Repairs			\$ 17,000	\$ 12,450	<b>\$ -</b>
51-22-80-3000 Capital Assets- Equipment	\$ 44,665	\$ 80,141			<b>\$ -</b>
51-22-80-3002 Parks/VH/PWF- AEDs			\$ 11,000	\$ 5,700	<b>\$ -</b>
51-22-80-5010 Infr- Bike Path Repairs- Various Locations			\$ 82,500	\$ 81,250	<b>\$ -</b>
51-22-80-5013 Infr- North Park- Athletic Field Light Repairs			\$ 10,000	\$ 10,000	<b>\$ -</b>
51-22-80-5014 Infr- North Park- Baseball Diamond			\$ -	\$ 20,000	<b>\$ -</b>
51-22-80-5022 Infr- Granite Pathway VH			\$ 30,000	\$ 8,000	<b>\$ -</b>
51-22-80-5023 Infr- Corridor Enhanc Prog- Rt 22 Medians			\$ 293,000	\$ 5,000	<b>\$ 288,000</b>
51-22-80-6005 Land Impr- Detention Pond			\$ 18,000	\$ 10,000	<b>\$ -</b>
51-22-80-9000 Capital Assets- Misc	\$ 41,451	\$ 298,140	\$ -	\$ -	<b>\$ -</b>
51-22-86-1401 Baseball Netting Foulballs					<b>\$ 180,000</b>
51-22-86-1701 Spring Lake Park - Water Toy Replacement					<b>\$ 15,000</b>
51-22-86-1801 Whytegate Tennis Fence / Court Repairs					<b>\$ 25,000</b>
51-22-86-1901 Pocket Park (Const & Eng)			\$ 216,000	\$ 10,000	<b>\$ 206,000</b>
51-22-86-4401 North Park Electrical Upgrades	\$ -	\$ -	\$ -	\$ -	<b>\$ 10,000</b>
51-22-86-5024 Infr- Corridor Entrance Signs/Planting Beds Bike Path Extension - Port Clinton			\$ 236,000	\$ -	<b>\$ 236,000</b>
51-22-86-5025 (Stevenson to Rte. 45)	\$ -	\$ -	\$ -	\$ -	<b>\$ 30,000</b>
51-22-86-6301 Memorial Park Drainage Improvement					<b>\$ 12,000</b>
51-22-86-6401 North Park - Drainage Improvements (72" Culvert)					<b>\$ 15,000</b>
51-22-86-6701 Spring Lake Lannon Stone Repair	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b><u>\$ 20,000</u></b>
	<b>\$ 86,116</b>	<b>\$ 378,281</b>	<b>\$ 1,110,500</b>	<b>\$ 355,900</b>	<b><u>\$ 1,087,000</u></b>

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name: Corridor Enhancement Project  
 Department: Public Works Parks and Open Space  
 Year New: 2012  
 Revised Date: 10/1/2014

Project Originator: Robert Horne  
 Project Location: Route 22  
 Project Priority: Desirable

### 2. Project Description:

Installation of trees and perennials and pavers in the western and eastern medians along Route 22. This project was budgeted in 2014 and is being carried over for a variety of reasons. First, the Illinois Department of Transportation let a project at the end of spring 2014 to plant trees along the Route 22 corridor to supplement trees lost during the widening project that occurred several years ago. Unfortunately, Staff was not made aware that trees were going to be planted within the Route 22 medians until after the plans were submitted to IDOT for review. Obviously, staff and the consultant retracted that submission and had to create a new submission for this stage of the project. This issue along with workload impacts due to the organizational changes have required this project to be added to the 2015 CIP.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	51-22-80-5023		
<b>FY 2015</b>	\$ 288,000.00		\$ 288,000.00
<b>FY 2016</b>			\$ 0.00
<b>FY 2017</b>			\$ 0.00
<b>FY 2018</b>			\$ 0.00
<b>FY 2019</b>			\$ 0.00
<b>TOTAL</b>	\$ 288,000.00	\$ 0.00	\$ 288,000.00

### Supporting Image:



Gain from Sale from Replaced Assets, if Any:

Project Intent:

Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name:	Safety Netting	Project Originator:	Park Board
Department	Public Works Parks and Open Space	Project Location:	North Park
Year New:	2015	Project Priority:	Desirable
Revised Date:	8/19/14		

### 2. Project Description:

At the August 18 Park Board meeting, the Park Board voted unanimously to request that the Village Board consider the installation of safety netting and poles on the 5 baseball/softball diamonds at North Park to prevent errant foul balls from traveling into the spectator area or onto adjacent fields. The need for this amenity became apparent during the LSA Summer Slam baseball tournament when several games were occurring simultaneously, and foul balls were traveling into these areas. Park Board Chairman Boergerding related that a player was struck on Field #3 by a foul ball originating from Field #1.

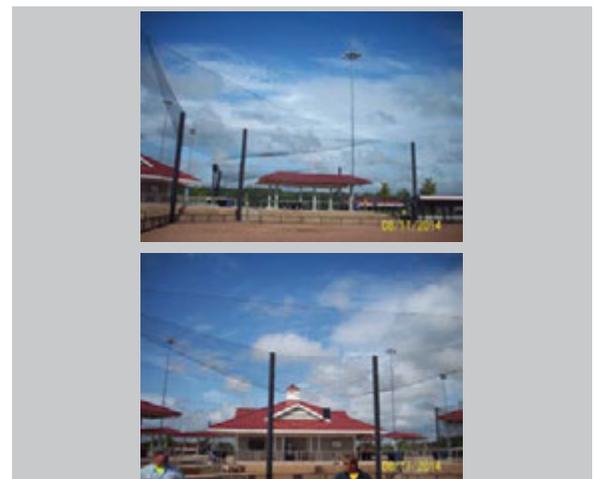
The system presented to the Park Board for consideration consists of two 40' poles installed on each field with a cable attached to each pole bisecting home plate. The netting is attached to the cable and to the existing backstops. The netting would be 40' in height at home plate descending to 24' in height at the backstops. The Park Board recommended the green pole option to match the existing fencing at the park.

This is an issue which has been discussed many times by both the Park and Village Boards. Discussion has centered on the original intent of the design of the backstops to provide a professional experience for the players. The costs associated with extending the backstops, with angled tops or nets, has been considered prohibitive and would not capture all of the balls. The Village attorney has advised that no further changes to the backstops are necessary because being in the park, at a ball game, is an assumed risk. Signs are posted in the park advising patrons to be aware of foul balls as there is a risk of being hit.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	51-22-86-1401		
<b>FY 2015</b>	\$ 180,000.00		\$ 180,000.00
<b>FY 2016</b>			\$ 0.00
<b>FY 2017</b>			\$ 0.00
<b>FY 2018</b>			\$ 0.00
<b>FY 2019</b>			\$ 0.00
<b>TOTAL</b>	\$ 180,000.00	\$ 0.00	\$ 180,000.00

### Supporting Image:



Gain from Sale from Replaced Assets, if Any: \$ 0.00

### Project Intent:

Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name:	Downtown Pocket Park	Project Originator:	Robert Horne
Department	Public Works Parks and Open Space	Project Location:	Downtown near Indian Creek Bridge
Year New:	2013	Project Priority:	
Revised Date:	_____		

### 2. Project Description:

This project is for the installation of a park on the south side of Indian Creek near the bridge for the use of pedestrians. Additionally, a similar element of hard scape at the northeast corner of Route 22 and Milwaukee Ave. to enhance the intersection will be proposed as an Alternate to the Pocket Park bid set.

The park is planned to be installed by the developer to the remaining Downtown parcels, and the Village is to reimburse expenses related to construction and water.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	51-22-86-1901		
<b>FY 2015</b>	\$ 206,000.00		\$ 206,000.00
<b>FY 2016</b>			\$ 0.00
<b>FY 2017</b>			\$ 0.00
<b>FY 2018</b>			\$ 0.00
<b>FY 2019</b>			\$ 0.00
<b>TOTAL</b>	\$ 206,000.00	\$ 0.00	\$ 206,000.00

### Supporting Image:



Gain from Sale from Replaced Assets, if Any:

Project Intent:

Maintain Existing  
  Enhance Existing  
  Expand Existing  
  Introduce New  
  Replace

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name: Corridor Enhancement Project      Project Originator: Robert Horne  
 Department: Public Works      Project Location: Various State Routes  
 Year New: 2012      Project Priority: Desirable  
 Revised Date: \_\_\_\_\_

### 2. Project Description:

Installation and construction of two Village entry signs and formal perennial beds with lannon stone edging on the north side of Route 22 at the western and eastern Village limits. The project identifies Lincolnshire's boundaries and enhances the aesthetics of the primary east-west corridor. This is the second of four projects planned under the Illinois Transportation Enhancement Grant Program. Efforts are still being made to complete the first project by the end of 2014.

Estimated Grant Funds = \$188,000

Estimated VOL Funds = \$ 48,000

Project total = \$236,000

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	51-22-86-5024		
<b>FY 2015</b>	\$ 236,000.00		\$ 236,000.
<b>FY 2016</b>			\$ 0.00
<b>FY 2017</b>			\$ 0.00
<b>FY 2018</b>			\$ 0.00
<b>FY 2019</b>			\$ 0.00
<b>TOTAL</b>	\$ 236,000.00	\$ 0.00	\$ 236,000.00

### Supporting Image:



Gain from Sale from Replaced Assets, if Any:

Project Intent:

Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace

**2014 Annual Budget  
Program Activity Summary**

<b>General Capital</b>	<b>Buildings</b>	<b>51-25</b>
------------------------	------------------	--------------

<u>25 BUILDINGS</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Budget 2014</u>	<u>Est. 2014</u>	<u>Budget 2015</u>
51-25-61-9204 Contract Svc- PWF Gas Storage Tank Flood Protection			\$ -	\$ -	<b>\$ 25,000</b>
51-25-61-9206 Rivershire Nat Cntr Bldg Repairs		\$ -	\$ -	\$ -	<b>\$ 25,000</b>
51-25-80-2006 PWF- Exhaust Ventilation		\$ -	\$ 33,500	\$ 21,100	<b>\$ -</b>
51-25-80-2103 Shake Roof Replace VH*		\$ -	\$ -	\$ -	<b>\$ 280,000</b>
51-25-80-2104 Flat Roof Replace VH*		\$ -	\$ -	\$ -	<b>\$ -</b>
51-25-80-4011 PWF Garage Ceiling Fans		\$ -	\$ -	\$ -	<b>\$ 20,000</b>
51-25-80-4012 PWF Air Conditioner Replac		\$ -	\$ -	\$ -	<b>\$ 12,000</b>
51-25-80-9000 Capital Assets- Misc	\$ 44,477	\$ 83,976	\$ -	\$ -	<b>\$ -</b>
51-25-86-2700 Spring Lake Pavilion Door Replac		\$ -	\$ -	\$ -	<b>\$ 12,000</b>
	\$ 44,477	\$ 83,976	\$ 33,500	\$ 21,100	<b>\$ 374,000</b>

## Capital Project Request Form 2015-2019

### 1. Project Details

Project Name:	Roof Replacement	Project Originator:	Scott Pippen
Department	Public Works Buildings	Project Location:	Public Works Facility, Village Hall and Utility Buildings
Year New:	2013	Project Priority:	Necessary
Revised Date:	7/30/14		

### 2. Project Description:

Replacement of roofs on the Village Hall, West Side Reservoir, Well House, East Side Reservoir, Londonderry Lift Station, and Public Works Facility. These buildings were budgeted to be replaced in 2014. Staff investigated a cooperative purchase option to complete this work, however, estimates came in higher than the amount budgeted. Staff worked with a consultant to evaluate all of the roofs' repair needs and to create bid documents. The projects, with the exception of the Public Works Facility, were bid in September and only one bid was received. The bid was well in excess of the budgeted amount. Contractors experienced a late start in the spring and early summer due to inclement weather. This led to the contractors being booked for the Fall and hesitant to bid on a project they could not begin until Spring 2015.

Based on the consultant's roof evaluations, the following is an estimated cost for each facility (including bid document preparation and project inspection assistance):

Village Hall - \$280,000.00 (\$5,000.00), West Side Reservoir - \$30,000.00, West Side Well House - \$13,000.00, East Side Reservoir - \$28,000.00, Londonderry Lift Station - \$10,000.00, Public Works Facility - \$505,000.00 (\$10,000.00).

The roofing consultant's report describes nearly all of the roofs as having exceeded their life expectancies and needing replacement as soon as possible or as soon as budgetary constraints allow. The exception to this assessment is the East Side Reservoir which the consultant estimates will need to be replaced in 2018-2020, however it is not a very large roof and combined with the other work, it would be economical to do the replacement now.

Staff is proposing to rebid all of the roof projects except the Public Works Facility in January or February of 2015. This fits with the contractors' timing of scheduling work for the 2015 season and allows them to base bids on updated material costs. Staff anticipates receiving several competitive bids following this time frame. In addition, the consultant will provide inspection services for the Village Hall roof work and create the bid document for the Public Works Facility. The Public Works Facility would then be completed in two phases in 2016 and 2017.

### 3. Project Cost Schedule:

Year	Account # in First Two Boxes		TOTAL
	51-25-80-2103	07-01-80-2103	
<b>FY 2015</b>	\$ 280,000.00	\$ 81,000.00	\$ 361,000.00
<b>FY 2016</b>	\$ 300,000.00		\$ 300,000.00
<b>FY 2017</b>	\$ 200,000.00		\$ 200,000.00
<b>FY 2018</b>			\$ 0.00
<b>FY 2019</b>			\$ 0.00
<b>TOTAL</b>	\$ 780,000.00	\$ 81,000.00	\$ 861,000.00

### Supporting Image:



**Gain from Sale from Replaced Assets, if Any:**

**Project Intent:**  
 Maintain Existing  Enhance Existing  Expand Existing  Introduce New  Replace

<b>2015 Annual Budget Program Activity Summary</b>
--

<b>Professional Service Agreements</b>
--

**Function**

Attached is a list of Professional Service Agreements for each operation department anticipated for the 2015 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 service agreements are included on the following pages. The full list of professional service agreements is presented to the Village Board for approval on the same night as the formal approval of the proposed budget for the coming year.

<b>Professional Service Agreements</b>						
<b>Dept/Service</b>	<b>Service Provider</b>	<b>Expense #</b>	<b>Last Proposal Received</b>	<b>% Change</b>	<b>Cost-2014</b>	<b>Cost-2015</b>
<b>Administration</b>						
Meeting Videotaping/AV Services	Mike Meranda	01-12-61-4000	n/a	3%	\$ 6,000.00	\$ 6,180.00
<b>Finance</b>						
Annual Audit	Sikich	**--61-4003	2010	3%	\$ 28,274.00	\$ 29,122.22
Finance Software - License Renewal	Harris Computer	**--61-5507	n/a	3%	\$ 7,500.00	\$ 7,725.00
Finance Software - License Renewal	new 2015	**--61-5507	n/a			\$ 12,000.00
Postage Meter Maintenance	<u>Pitney Bowes</u>	01-12-61-3501	n/a	15%	\$ 1,300.00	\$ 1,500.00
<b>Police</b>						
Prosecution Services	Smith LaLuzerne	01-05-61-4013	n/a	3%	\$ 63,600.00	\$ 65,508.00
Animal Impoundment	Orphans of the Storm	01-05-61-4002	n/a	0%	\$ 1,500.00	\$ 1,500.00
CAD/Records Management Support	New World Software	01-05-61-3005	n/a	4%	\$ 16,000.00	\$ 16,600.00
Evidence/Property BEAST Software Support	Porter Lee Corporation	01-05-61-3018	n/a	0%	\$ 1,200.00	\$ 1,200.00
Mobile Data Service	Verizon	01-05-61-1005	n/a	0%	\$ 7,000.00	\$ 7,000.00
Crime Lab	NE IL Regional Crime Lab	01-05-61-4006	n/a	2%	\$ 12,300.00	\$ 12,500.00
Drug/Gang Enforcement	Metropolitan Enforcement Group	01-05-61-4012	n/a	0%	\$ 14,400.00	\$ 14,400.00
Fingerprint System Maintenance	Identix	01-05-61-3010	n/a	0%	\$ 3,325.00	\$ 3,325.00
Tornado Warning Siren Maintenance	Braniff Communications, Inc.	01-05-61-3030	n/a	4%	\$ 2,750.00	\$ 2,850.00
Dispatch Services	Village of Vernon Hills	17-01-61-4029	n/a	3%	\$ 280,490.00	\$ 288,900.00
Dispatch Center Equipment Maintenance	Village of Vernon Hills	17-01-61-3023	n/a	3%	\$ 5,800.00	\$ 6,000.00
T-1 Line Lease Agreement	Village of Vernon Hills	01-05-61-4025	n/a	0%	\$ 3,500.00	\$ 3,500.00
Mutual Aid Assistance	Northern IL Police Alarm System	01-05-63-3004	n/a	0%	\$ 5,500.00	\$ 5,500.00
Training Services	NE Multi-Regional Training	01-05-63-3006	n/a	6%	\$ 2,160.00	\$ 2,280.00
UHF Radio System	Central Lake County Radio Network	01-05-61-3021	n/a	0%	\$ 21,250.00	\$ 21,250.00
Radios/Equipment Support	Chicago Communications	01-05-61-3020	1993	0%	\$ 8,000.00	\$ 8,000.00
<b>Community &amp; Economic Development</b>						
Building Inspections & Plan Review	<u>B&amp;F Technical Code Service</u>	na	2011		varies-nc	varies-nc
Elevator Inspection	<u>Elevator Insepction Service</u>	na	2014		varies-nc	varies-nc
Fire Protection Plan Review	<u>L-R Fire Protection District</u>	na	n/a		varies-nc	varies-nc
Structural Plan Review	<u>Wiss, Janney, Elster Associates</u>	na	2010		varies-nc	varies-nc
<b>Insurance/Common Expenses</b>						
General Legal Services	Ancel Glink	**--61-4013	n/a	3%	\$ 99,910.00	\$ 102,907.30
Property / Liability Insurance	Mesirow/Glatfelter Public		4/1/2014	3%	\$ 113,104.00	\$ 116,497.12
Property / Liability Insurance - Public Officials Bonds	Mesirow	**--61-8800	4/1/2014	3%	\$ 1,500.00	\$ 1,545.00
Mesirow Service Fee	Mesirow	**--61-8800	4/1/2014	0%	\$ 15,000.00	\$ 15,000.00
Crime Coverage	Mesirow/Hanover	**--61-8800	4/1/2014	-69%	\$ 4,800.00	\$ 1,477.00
Commercial Coverage	Mesirow/Hanover	**--61-8800	4/1/2014	2%	\$ 18,000.00	\$ 18,299.00
Terrorism Coverage	Mesirow/Hanover	**--61-8800	4/1/2014	63%	\$ 300.00	\$ 490.00
Commerical Package	Mesirow/Amer Alternative	**--61-8800	4/1/2014	10%	\$ 62,710.00	\$ 69,098.00

<b>Professional Service Agreements</b>						
<b>Dept/Service</b>	<b>Service Provider</b>	<b>Expense #</b>	<b>Last Proposal Received</b>	<b>% Change</b>	<b>Cost-2014</b>	<b>Cost-2015</b>
Excess Liability	Mesirow/Amer Alternative	**_**-61-8800	4/1/2014	3%	\$ 8,500.00	\$ 8,725.00
Worker's Compensation Insurance	IPRF	**_**-61-8801	2013	3%	\$ 178,000.00	\$ 183,340.00
High Excess Liability Pool	HELP	**_**-61-8802	2013	10%	\$ 21,000.00	\$ 23,113.00
HELP - Beach Endorsement	HELP	**_**-61-8803	2013	3%	\$ 7,875.00	\$ 8,111.25
Cellular Phones	Verizon		2011	0%	\$ 10,800.00	\$ 10,800.00
Copier (color) Maintenance- Admin	<u>Xerox- lease</u>	**_**-61-7001	2014	0%	\$ 2,150.00	\$ 2,150.00
Copier Maintenance- (high volume): Meme	<u>Xerox- lease</u>	**_**-61-7001	2014	0%	\$ 4,060.00	\$ 4,060.00
Copier Maintenance- Front Desk: Nemo	<u>Xerox</u>	**_**-61-7000	2013	0%	\$ 720.00	\$ 720.00
Copier Maintenance- Police (WC5335)	<u>Xerox</u>	**_**-61-7000	2013	0%	\$ 1,020.00	\$ 1,020.00
IT Consulting Services	InterDev LLC		2014	0%	\$ 63,034.00	\$ 63,034.00
Building Software & Maintenance	Franklin Info systems	**_**-61-5507		-100%	\$ 1,200.00	
Building Software & Maintenance	Unknown as of 5/29/2014	**_**-61-5507				\$ 2,350.00
Emergency Notification System	Blackboard Connect		2007	3%	\$ 6,120.00	\$ 6,303.60
FLEX Benefits Program Administration	PBA Inc- Professional Benefit Administrators	06-00-61-4004	5/1/2014	38%	\$ 2,100.00	\$ 2,900.00
Newsletter Printing	CL Graphics		2003	3%	\$ 12,150.00	\$ 12,514.50
Pay Phones-VHall and SLP	IBS		2006	3%	\$ 1,080.00	\$ 1,112.40
Payroll Processing	<u>Paylocity</u>	01-12-61-9130	1/1/2013	3%	\$ 7,864.00	\$ 8,099.92
T-1 Line: Village Hall to PWF	Comcast (Cimco)		2010	3%	\$ 3,900.00	\$ 4,017.00
Telecommunications Services	Call One		2010	-77%	\$ 64,000.00	\$ 15,000.00
VHall/PWF Telephone Maintenance	<u>Advanced Telecommunications</u>		2010	2%	\$ 6,480.00	\$ 6,600.00
Website Maintenance	Basecamp Web Solutions	**_**-61-9118	2010	0%	\$ 2,000.00	\$ 2,000.00
On-line Customer Response System	Web QA		2012	3%	\$ 4,950.00	\$ 5,100.00
<b>Public Works</b>						
Aquatic Plant Management	Clarke Aquatic Services	01-25-61-9051	2013	3%	\$ 6,612.00	\$ 6,810.36
Backflow Prevention Device Maint.	Bishop Plumbing	multit-accts	2013	3%	\$ 1,615.00	\$ 1,663.45
Car Wash Services	Peacock Mobil	12-01-61-9005	2013	3%	\$ 3,204.00	\$ 3,300.12
Civil Engineering Services	Gewalt Hamilton Associates	01-20-61-4018	2013	3%	\$ 5,000.00	\$ 5,150.00
Construction Materials Testing	Soil & Material Consultants	01-20-61-40xx		3%	\$ 4,000.00	\$ 4,120.00
Custodial Service - VH, PW, Spring Lk Park	Best Quality Cleaning	multit-accts	2012	3%	\$ 31,565.00	\$ 32,511.95
Des Plaines River Gauge	Lake County SMC	01-20-61-9000	2014	32%	\$ 2,600.00	\$ 3,425.00
Elevator Maintenance - Village Hall	Shindler Elevator Corp.	01-25-61-9023	2011	3%	\$ 2,483.00	\$ 2,557.49
Emerald Ash Borer Treatment	TruGreen	01-22-61-9081	2013	3%	\$ 4,000.00	\$ 4,120.00
Fire Alarm Testing	SimplexGrinnell	01-25-61-9019	2013	3%	\$ 3,440.00	\$ 3,543.20
Fire Extinguisher Maintenance	Cintas	01-25-61-9019	2014	3%	\$ 500.00	\$ 515.00
Fire Protection Transmitters	Inner Security Systems	01-25-61-9019	2012	3%	\$ 3,840.00	\$ 3,955.20
Fire Sprinkler System Maintenance	Valley Fire Protection Systems	01-25-61-9019	2014	3%	\$ 1,800.00	\$ 1,854.00
Fireworks Display	Johnny Rockets	01-22-61-9215	2014	3%	\$ 20,000.00	\$ 20,600.00
Floor Mat Cleaning-Vhall & PWF	Dustcatcher and A-Logo Mat	01-25-61-9047	2014	3%	\$ 1,364.00	\$ 1,404.92
Generator Maintenance - Village Hall & Utilities	Patten Power Systems	02-02-61-9101	2012	3%	\$ 12,000.00	\$ 12,360.00

<b>Professional Service Agreements</b>						
<b>Dept/Service</b>	<b>Service Provider</b>	<b>Expense #</b>	<b>Last Proposal Received</b>	<b>% Change</b>	<b>Cost-2014</b>	<b>Cost-2015</b>
Geographic Information Services	Municipal GIS Partners	XX-XX-61-9022	2000	40%	\$ 56,946.00	\$ 79,782.00
GIS Software	ESRI	XX-XX-61-9022	2000	-72%	\$ 9,700.00	\$ 2,750.00
Hazardous Tree Removal	Davey Tree	01-22-61-9089	2010	-11%	\$ 45,000.00	\$ 40,000.00
Hazardous Tree Removal	Winkler	01-22-61-9089	2012	33%	\$ 30,000.00	\$ 40,000.00
HVAC Maintenance - Village Hall & Public Works Facility	Hayes Mechanical	01-25-61-9023	2012	3%	\$ 8,581.00	\$ 8,838.43
Invasive Plant Management	Turning Leaf	01-22-61-9080	2011	3%	\$ 50,000.00	\$ 51,500.00
Irrigation Systems Maintenance	Mullermist	01-22-61-9041	2013	3%	\$ 6,255.00	\$ 6,442.65
Landscape Maintenance	Green Acres Landscapes	multit-accts	2012	3%	\$ 139,324.00	\$ 143,503.72
Large Water Meter Testing	HBK	02-02-61-9030	2012	3%	\$ 3,100.00	\$ 3,193.00
Lift Station Preventative Maintenance (Londonderry)	Xylem TotalCare	02-02-61-9103	2013	3%	\$ 1,160.00	\$ 1,194.80
Leaf Disposal	Ramirez	01-21-61-9006	2013	3%	\$ 52,000.00	\$ 53,560.00
Meter Read Center and Trimble Maintenance	Midwest Meters	02-02-61-9110	2013	3%	\$ 2,290.00	\$ 2,358.70
Mosquito Management	Clarke Environmental	01-21-61-9036	2010	3%	\$ 67,504.00	\$ 69,529.12
North Park Lighting Controls	MUSCO Lighting	01-22-61-9073	2013	3%	\$ 2,000.00	\$ 2,060.00
Overhead Door Maintenance	Door Systems, Inc.	01-25-61-9047	2008	3%	\$ 2,266.00	\$ 2,333.98
Pavement Inventory	IMS	01-21-61-9045	2012	3%	\$ 750.00	\$ 772.50
Pest Control Services	Smithereen Pest Management	01-22-61-9082	2013	3%	\$ 3,333.00	\$ 3,432.99
PW HVAC Maintenance	TRANE	01-25-61-9023	n/a	3%	\$ 2,100.00	\$ 2,163.00
SCADA System Maintenance (Software & Service)	Baxter Woodman	02-02-61-9106		133%	\$ 3,000.00	\$ 7,000.00
Street Sweeping	Waste Management	01-21-61-9064	2012	3%	\$ 30,803.00	\$ 31,727.09
Tree Keeper Software Program DISCONTINUED	Davey Resource Group	01-22-61-4028	2013	3%	\$ 2,100.00	\$ 2,163.00
Tree Pruning	Winkler Tree & Landscaping	01-22-61-9056	2012	3%	\$ 30,000.00	\$ 30,900.00
Turf Fertilizer/Weed Management	TruGreen	01-22-61-9017	2013	3%	\$ 5,070.00	\$ 5,222.10
Uniform Rental and Cleaning	Lechner and Son	multit-accts	2012	3%	\$ 4,679.00	\$ 4,819.37
Valve Maintenance (Reservoirs)	RMS Utility Services	02-02-61-9108		3%	\$ 3,600.00	\$ 3,708.00
Valve Turning Program	ME Simpson	02-02-61-9117	2011	3%	\$ 11,160.00	\$ 11,494.80
Vehicle Maintenance Software	Motor All Data	12-01-63-4000	2013	3%	\$ 2,500.00	\$ 2,575.00
Vehicle Maintenance Software	Snap-On	12-01-63-4000	2013	3%	\$ 3,195.00	\$ 3,290.85
Wastehauler Services	Waste Management	Franchise Services	2012			
<b>SSA Sedgebrook</b>						
Paying Agent Fees	US Bank	20-01-61-4000	9/27/2004	3%	\$ 450.00	\$ 463.50
Administrative Charges	Municap	20-01-61-4000	9/27/2004	-68%	\$ 9,000.00	\$ 2,900.00



## **GLOSSARY - FINANCIAL TERMS**

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

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

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

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

**AGENCY FUNDS:** Trust and Agency funds are used to account for assets held by the Village of Lincolnshire as trustee or agent for individuals, private organizations, or other governmental units. Agency funds function primarily as clearing mechanisms for cash resources 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:** 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 that are 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.

**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 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 - FUNDS

**Village of Lincolnshire  
Budgetary Funds**

**Governmental Funds**

**General Fund**

Administrative Services  
Finance  
Police  
Comm & Econ Development  
Insurance & Common  
Public Works  
    Administration  
    Streets  
    Parks & Grounds  
    Buildings

**Special Revenue Funds**

Motor Fuel Tax Fund  
Retirement Fund  
Fraud, Alcohol, Drug Enforcement  
Tax Increment Financing  
E-911 Operations

**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

<b>70-xxxx</b>	<b>TAXES</b>	<b>80-xxxx</b>	<b>FINES &amp; FORFEITURES</b>
70-4010	State Income Tax	80-4210	Court Fines
70-4020	Sales Tax	80-4230	Alarm Fines & Fees
70-4021	Local Home Rule Sales Tax	80-4240	Administrative Tow Fees
70-4030	Utility Tax	80-4281	Fraud Forfeiture Revenue
70-4032	Telecommunications Tax	80-4283	Alcohol Enforcement Revenue
70-4040	Room & Admission Tax	80-4285	Drug Forfeiture Revenue
70-4050	Real Estate Transfer Tax		
70-4060	Road & Bridge Tax	<b>85-43xx</b>	<b>ALLOTMENTS- GRANTS</b>
70-4070	Property Taxes		
70-4076	E911 Surcharge	<b>90-xxxx</b>	<b>MISCELLANEOUS REVENUE</b>
70-4077	E911 Wireless Surcharge	90-4410	Sale Of Surplus Property
70-4091	State Use Tax	90-4420	Tree Revenue
		90-4425	Employee Contributions
		90-4430	Other Income
<b>75-xxxx</b>	<b>LICENSES &amp; FEES</b>		
75-4120	Liquor Licenses	<b>95-xxxx</b>	<b>OTHER INCOME</b>
75-4125	Beach Tags	95-4510	Interest Income
75-4126	Park User Fees	95-4515	Gains And Losses
75-4130	Amusement Devices		
75-4135	Application Fees	<b>98-xxxx</b>	<b>TRANSFER IN</b>
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		

## CHART OF ACCOUNTS - LINE ITEM EXPENDITURES

<b>60-xxxx</b>	<b>PERSONNEL</b>	<b>8x-xxxx</b>	<b>CAPITAL ASSETS</b>
60-1xxx	Regular Salaries	80-1xxx	Amenities
60-15xx	Part Time Wages	80-2xxx	Buildings
60-2xxx	Overtime Salaries	80-21xx	Village Hall
		80-3xxx	Equipment
<b>61-xxxx</b>	<b>CONTRACTUAL SERVICES</b>	80-4xxx	Furniture & Fixtures
61-1xxx	Telephone		Electrical upgrades
61-2xxx	Printing		Signs
61-30xx	Equipment Maintenance	80-5xxx	Infrastructure
61-35xx	Equipment Lease	80-6xxx	Land & Improvements
61-4xxx	Professional Services		Parking Lots
61-50xx	Legal Notices		Fencing
61-55xx	Data Systems	80-7xxx	Vehicles
61-6xxx	Postage	80-9xxx	Misc Capital Assets
61-7xxx	Duplicating Expense	80-90xx	Software
61-80xx	Gas Utilities		
61-85xx	Electric Utilities	<b>81-xxxx</b>	<b>Water Capital Assets</b>
61-87xx	Medical Insurance	81-1xxx	Amenities
61-88xx	General Liability Ins	81-2xxx	Buildings
61-89xx	Deductibles	81-22xx	Public Works
61-90xx	Outside Services	81-3xxx	Equipment
61-916x	Landscape Services	81-4xxx	Furniture & Fixtures
61-95xx	Water Purchases	81-5xxx	Infrastructure
61-96xx	Sanitary Sewer Charges	81-6xxx	Land & Improvements
61-97xx	Sewer Transmission Fees	81-7xxx	Vehicles
		81-9xxx	Misc Capital Assets
<b>62-xxxx</b>	<b>COMMODITIES</b>	<b>82-xxxx</b>	<b>Sanitary Sewer Capital Assets</b>
62-1xxx	Office Supplies	82-1xxx	Amenities
62-2xxx	Licensing Supplies	82-2xxx	Buildings
62-30xx	Maintenance Materials	82-3xxx	Equipment
62-31xx	Repair & Restoration	82-4xxx	Furniture & Fixtures
62-35xx	Construction Materials	82-5xxx	Infrastructure
62-36xx	Water Meters		Sanitary Sewer Rehabilitation &
62-4xxx	Snow & Ice Control	82-5100	Manhole Repairs
		82-5200	Sanitary Inflow & Infiltration Study
<b>63-xxxx</b>	<b>OTHER CHARGES</b>	82-6xxx	Land & Improvements
63-1xxx	Memberships		
63-2xxx	Vehicle Allowance	<b>84-xxxx</b>	<b>Storm Sewer/Water Capital</b>
63-3xxx	Professional Development	84-1xxx	<b>Assets</b>
			Amenities

63-4xxx	Publications	84-3xxx	Equipment
63-5xxx	Classified Advertising	84-5xxx	Infrastructure
63-6xxx	Uniforms	84-51xx	Storm Sewer
63-70xx	Boards & Commissions	84-53xx	Storm Water
63-81xx	Fraud, Alcohol, Drug Enforce.	84-6xxx	Land & Improvements
63-86xx	Minor Equipment	84-65xx	Detention Basin
63-87xx	Gas, Oil and Antifreeze		
63-88xx	Vehicle Maintenance Parts	<b>86-xxxx</b>	<b>Parks Paths Capital Assets</b>
63-89xx	Tires	86-1xxx	Amenities
63-90xx	Business Expense	86-2xxx	Buildings
63-95xx	Other Expenses	86-3xxx	Equipment
63-96xx	Depreciation Expense	86-4xxx	Furniture & Fixtures
		86-5xxx	Infrastructure
<b>64-71xx</b>	<b>LOAN PAYMENTS</b>	86-6xxx	Land & Improvements
		86-9xxx	Misc Capital Assets
<b>70-xxxx</b>	<b>PENSION BENEFITS</b>		
70-91xx	IMRF Contributions	86-x1xx	Balzer Park
70-92xx	Social Security Contributions	86-x2xx	Bicentennial Park
70-95xx	Police Pension Benefits	86-x3xx	Memorial Park
		86-x4xx	North Park
		86-x5xx	Olde Mill Park
		86-x6xx	Riverside Park
		86-x7xx	Spring Lake Park
		86-x8xx	Whytegate Park
		86-x9xx	Misc Parks
		<b>88-xxxx</b>	<b>Roadways Capital Assets</b>
		88-1xxx	Amenities
		88-5xxx	Infrastructure
		88-6xxx	Land & Improvements
		88-9xxx	Misc Capital Assets
		<b>98-xxxx</b>	<b>TRANSFERS OUT</b>



## **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	\$ 105,400 \$ 109,616	\$ 125,440	19%	\$ 145,480 \$ 151,299	Current	4%	
24.5	Public Works Director	Exempt	\$ 105,400 \$ 109,616	\$ 125,440	19%	\$ 145,480 \$ 151,299	Current	4%	
24.0	Finance Director	Exempt	\$ 104,825 \$ 109,018	\$ 124,758	19%	\$ 144,690 \$ 150,478	Current	4%	
23.5	Community & Economic Development Director	Exempt	\$ 99,350	\$ 118,238	19%	\$ 137,125	Current	<b>No Change</b>	
21.0	Deputy Police Chief	Exempt	\$ 88,670 \$ 92,217	\$ 105,525	19%	\$ 122,380 \$ 127,275	Current	4%	
18.5	Operations Superintendent		\$ 79,130 \$ 81,504	\$ 94,165	19%	\$ 109,200 \$ 112,476	Current	3%	
18.5	Utilities Superintendent		\$ 79,130 \$ 81,504	\$ 94,165	19%	\$ 109,200 \$ 112,476	Current	3%	
17.5	Sergeant		\$ 74,600 \$ 76,838	\$ 88,800	19%	\$ 103,000 \$ 106,090	Current	3%	
16.0	Fleet Maintenance Supervisor		\$ 67,252 \$ 68,597	\$ 80,038	19%	\$ 92,824 \$ 94,680	Current	2%	
15.0	Engineering Supervisor		\$ 64,001	\$ 76,176	19%	\$ 88,351	Current	<b>No Change</b>	
13.5	Building Official	Exempt	\$ 57,991 \$ 62,050	\$ 69,017	19%	\$ 80,042 \$ 85,645	Current	7%	
13.5	Facilities Supervisor		\$ 57,991 \$ 59,731	\$ 69,017	19%	\$ 80,042 \$ 82,443	Current	3%	
13.5	Village Planner	Exempt	\$ 57,991 \$ 60,311	\$ 69,017	19%	\$ 80,042 \$ 83,244	Current	4%	
13.5	Economic Development Coordinator	Exempt	\$ 57,991 \$ 60,311	\$ 69,017	19%	\$ 80,042 \$ 83,244	Current	4%	
13.5	Senior Accountant	Exempt	\$ 57,991 \$ 58,944	\$ 69,017	19%	\$ 80,042 \$ 77,820	Current	10%	
10.5	General Maintenance Utilities		\$ 51,256 \$ 52,281	\$ 61,001	19%	\$ 70,745 \$ 72,160	Current	2%	
10.5	General Maintenance Open Space		\$ 51,256 \$ 52,281	\$ 61,001	19%	\$ 70,745 \$ 72,160	Current	2%	
10.0	General Maintenance Streets/Parks		\$ 50,006 \$ 52,281	\$ 59,513	19%	\$ 69,020 \$ 72,160	Current	5%	
10.0	Automotive Servicer		\$ 52,500 \$ 54,600	\$ 62,485	19%	\$ 72,470 \$ 75,369	Current	4%	
8.0	Administrative Assistant II		\$ 47,570 \$ 48,997	\$ 56,613	19%	\$ 65,655 \$ 67,625	Current	3%	
8.0	Community Service Officer		\$ 45,303	\$ 53,916	19%	\$ 62,529	Current	<b>No Change</b>	
7.5	Administrative Assistant I		\$ 44,198 \$ 45,524	\$ 52,601	19%	\$ 61,003 \$ 62,833	Current	3%	
7.5	Management Analyst	Exempt	\$ 44,198 \$ 50,828	\$ 52,601	19%	\$ 61,003 \$ 70,153	Current	15%	
7.0	Clerk/Receptionist		\$ 43,120	\$ 51,318	19%	\$ 59,516	Current	<b>No Change</b>	
7.0	Records Clerk		\$ 43,120	\$ 51,318	19%	\$ 59,516	Current	<b>No Change</b>	



## **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 40 miles of streets.

In 1957, at the time of incorporation, the Village's population was 237. In 1970, its population had grown to 2,531. According to the 1990 Census, 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

<b>Date of Incorporation:</b>			1957	
<b>Form of Government:</b>			Village Board/Manager Home Rule	
<b>Area</b>			4.6 Square Miles	
<b>Miles of Streets:</b>			40	
<b>Fire Protection:</b>			Lincolnshire-Riverwoods Protection District	
<b>Public Safety - Number of Stations</b>			1	
<b>Public Safety - Sworn Officers</b>			24	
<b>Recreation – Number of Parks</b>			10	
<b>Recreation – Acres of Parks Park Acres:</b>			181	
<b>Education – Attendance Centers</b>			4	
<b>Education – Number of Teachers</b>			394	
<b>Education – Number of Students</b>			5,678	
<b>Water &amp; Sewer Enterprises</b>				
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	
<b>Employees</b>				
Full-time:			66	
Part-time:			7	
Seasonal:			20	
<b>Elections</b>				
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%	
<b>BUILDING PERMITS</b>			<b>POPULATION STATISTICS</b>	
<b>Year</b>	<b>Number</b>	<b>Value</b>	1957	<b>309</b>
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	250	25,000,000	2000	6,108
2014			2004*	6,537
			2008*	7,038
			2010	7,275

\*Special Census

**MISCELLANEOUS STATISTICAL DATA**

**Village of Lincolnshire, Illinois**

**RECENT CENSUS DATA:**

	1980	1990	2000	2010	Compare
	<u>Census</u>	<u>Census</u>	<u>Census</u>	<u>Census</u>	<u>2010</u> <u>2000</u>
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	<u>177</u>	<u>381</u>	<u>987</u>	<u>2,400</u>	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:**

<u>Taxpayer</u>	<u>Property</u>	2013 <u>Assessed</u> <u>Valuation</u>	Percentage of total <u>Assessed</u> <u>Valuation</u>
ARC ACLSH IL001 LLC	Office Buildings	15,692,134	2.79%
Van Vlissingen & Company	Office Buildings	14,533,703	2.59%
Lincolnshire Senior Care, LLC	Retirement Community	14,811,703	2.64%
GA Tri-State Office Park, LLC	Office Buildings	14,219,963	2.53%
Property Tax Unit- N16WC	Office Buildings	12,271,734	2.18%
Strategic Hotel Capital, Inc.	Hotel	8,218,978	1.46%
Inland Westen Half Day LLC	Office Buildings	6,854,749	1.22%
ECD Company	Retail Complex	5,916,971	1.05%
GGP-Lincolnshire LLC	Retail	5,531,776	0.98%
Milbrook, Inc.	Retail/Office Complex	4,409,672	0.79%
		\$102,461,383	18.23%

Source: Vernon Township Assessor