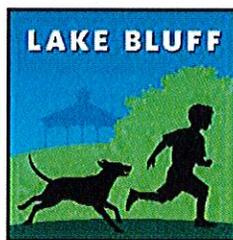




## Village of Lake Bluff, Illinois



NORTH SHORE LIFE  
LAKE BLUFF STYLE

## Biennial Budget

May 1, 2016 through April 30, 2018

# FY2017-FY2018 BIENNIAL BUDGET

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## VILLAGE OF LAKE BLUFF, ILLINOIS

### HISTORY

The following information is derived from Lake Bluff Illinois: A Pictorial History, a book published in 1995 by the Village of Lake Bluff Centennial Committee to commemorate Lake Bluff's Centennial.

In 1818 Illinois became a state and the western shores of Lake Michigan, with its ravines and heavy woods, was used as a hunting ground by Indians. In the late 1820's the United State government started implementing a policy of moving Indian tribes to make way for the westward tide of white settlement. The last Indian treaty made in Illinois was completed on September 26, 1833, with the Potawatomi tribe, opening the northeast section of Illinois to settlement. John and Catherine Cloes were the first to claim land within the area now known as Lake Bluff. They arrived in 1836 and laid claim to 100 acres fronting on Lake Michigan and going west to the Green Bay Trail. The Green Bay Trail was the route used by Indians and traders going from Chicago to Green Bay, Wisconsin.

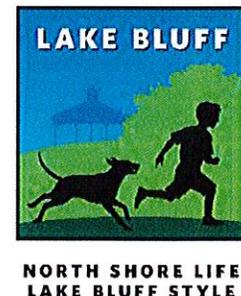
In 1875 a group of affluent Methodist businessmen led by Solomon Thatcher of River Forest purchased 100 acres of lake front property from Ben Cloes to create a summer camp meeting that would attract the growing midwestern middle class of the post Civil War period. Thatcher and the others wanted a resort that would provide not only religious activities, but also, social, cultural, educational, and recreational programs. It was hoped that this would attract prosperous families who would invest in property; building permanent summer homes to return to each year.

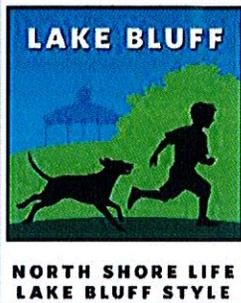
The little settlement of Rockland was renamed Lake Bluff and the Lake Bluff Camp Meeting Association was formed with Thatcher as president. However, economic troubles that plagued the nation in the late 1890's and the changing interests of society led to the decline of the camp meeting concept. The Camp Meeting Association was experiencing severe financial problems and was no longer able to provide the services and maintenance needed for the community. In 1895 Lake Bluff was incorporated as a village as a means for the community to survive into the 20<sup>th</sup> century.

There was renewed interest in real estate investment in the area prior to the beginning of the first World War. Several well-known Chicago families built elegant homes on large estates near Green Bay Road and also overlooking the lake. Lake Bluff began to actively promote development and called itself "The Village Beautiful".

In 1923, the Village Board of Trustees commissioned a comprehensive study to revitalize the business area and design a development plan for future growth. Lake Bluff planned to join the other North Shore suburbs in the race to attract new homes and growing families. Though now a full fledged suburb, Lake Bluff has never relinquished the small town flavor and friendly spirit.

In 2010 the Village developed a strategic plan, culminating in the Vision for 2016. An objective of the strategy to sustain a robust and stable local economy was to implement a Village marketing plan; to that end, in 2013, the Village engaged North Star Destination Strategies, Inc. to determine the community's true, unique and relevant brand position to distinguish Lake Bluff in the marketplace. The logo and tag line shown to the right along with a branding program are the results of extensive research about the public perception of Lake Bluff and much community input. While Lake Bluff is part of the string of affluent communities to the North of Chicago along the shores of Lake Michigan known as the North Shore, Lake Bluff has its own style.





# VILLAGE OF LAKE BLUFF ILLINOIS

## PRINCIPAL OFFICIALS

### VILLAGE BOARD OF TRUSTEES

**Kathleen O'Hara, President**

**Barbara Ankenman**

**Steve Christensen**

**Mark Dewart**

**Eric Grenier**

**John Josephitis**

**William Meyer**

**Aaron Towle, Village Clerk**

### ADMINISTRATION

**R. Drew Irvin, Village Administrator**

**Susan M. Griffin, Director of Finance**

**David Belmonte, Police Chief**

**Michael Croak, Building Code Supervisor**

**N. David Graf, Fire Chief**

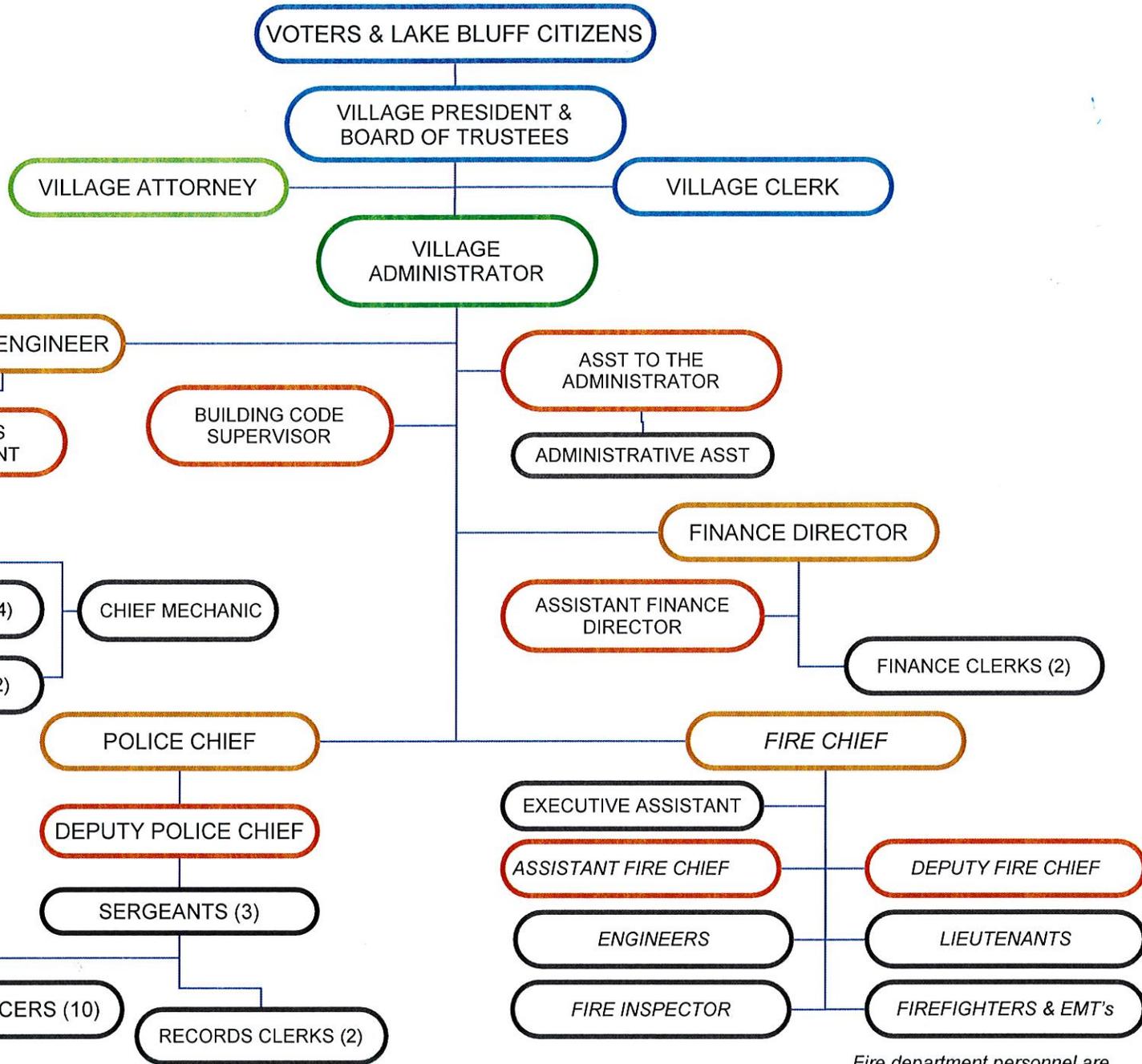
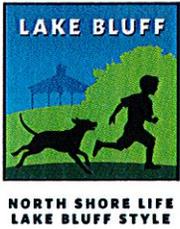
**Jeff Hansen, Village Engineer**

**Marlene Scheibl, Assistant Finance Director**

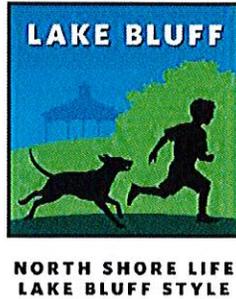
**Brandon Stanick, Asst. to the Village Administrator**

**Peter M. Friedman, Village Attorney**

**Holland & Knight, LLP**



*Fire department personnel are volunteers except the Executive Assistant*



March 29, 2016

Village Residents  
Honorable Village President  
Board of Trustees  
Village of Lake Bluff, Illinois

The Biennial Budget of the Village of Lake Bluff, Illinois for the fiscal years commencing May 1, 2016 and ending April 30, 2018 is hereby submitted. This budget, in the amount of **\$14,043,941** plus **\$1,192,218** in inter-fund transfers for FY2017 and **\$13,934,293** plus **\$1,241,853** in inter-fund transfers for FY2018, includes the Village of Lake Bluff funds and the Lake Bluff Public Library funds. For the first time ever the Village is submitting a two-year fiscal plan; this multi-year budget process emphasizes long-range planning, budgeting for results, effective program management, and fiscal responsibility. Specifically, the primary objectives of this budget are to: (i) maintain current fund balances at or above Village minimum reserve levels, (ii) control operational costs, (iii) continue reinvestment in Village infrastructure, and (iv) continue to deliver quality and efficient services residents expect from the Village of Lake Bluff. Additionally, this budget has been assembled with the intention to allocate resources consistent with the developed 2016 Village Strategic Plan. Because this is a two-year fiscal plan, two fiscal years will be noted throughout this transmittal.

The most significant changes to the FY2017-FY2018 expenditures reflect the following: (i) an increase in Village infrastructure investment as capital spending is 21% of the total budget in FY2017 and 19% of the total budget in FY2018; and (ii) a 4% increase in FY2017 and a 5% increase in FY2018 in resources allocated to the Vehicle/Equipment Replacement Fund to adequately finance future replacements.

Since the start of the 2008 recession, the Village has reduced its workforce from 50 to 35 regular full time employees. The Village reduced the number of full time employees by 3 in FY2015 as a result of outsourcing dispatch operations to the Village of Glenview. Previously, 7 positions were eliminated through attrition and 5 employees were offered positions with Groot Industries Inc. as part of the privatization and modification of the household waste collection program in February 2009.

Please note that the Lake Bluff Public Library is a component unit of the Village for budget purposes and as such, has a separately elected Board of Trustees. The Library Board selects management staff, establishes budgets and property tax levies, and otherwise directs the affairs of the Library. However, the library property tax levy must be levied by the Village on its behalf requiring the inclusion of the Library's budget within the Village's document.

Pursuant to state law, the tentative budget document was made conveniently available for public inspection on March 3, 2016, the first reading of the budget ordinance and a public hearing was held on March 14, 2016, and the budget was adopted by the corporate authorities on March 28, 2016. Amendments made after the adoption of the budget must be approved by 2/3<sup>rd</sup> majority of the corporate authorities. This budget is available on the Village's website at [www.lakebluff.org](http://www.lakebluff.org).

## Budget Influences and Current Trends

According to Nielsen, consumer confidence increased 18 points in the U.S. (to 119) in the 3<sup>rd</sup> quarter of 2015—the highest score for the country in Nielsen's 10-year consumer confidence history. Locally, the economic climate improved in the prior fiscal year as evidenced by the 7% rise in income tax receipts estimated for FY16; however, there continues to be significant concerns regarding the state's fiscal management and its potential effect on the municipal allocation of state-shared revenues such as income, sales, personal property replacement, and motor fuel taxes. This budget was prepared with no modification in the formula for these State-shared sources nor with any property tax freeze, as there has been no clear plan coming from Springfield. Last year the Village increased its General fund balance reserve from 30% to 50% of operating expenditures to provide expanded flexibility to address potential revenue cuts and unanticipated issues. During this budget period the Village will postpone some capital items to address any changes enacted by the State legislature. From a planning perspective, our economic outlook remains cautious as the sustainability of the recovery is still uncertain.

In addition to the steady threat of the state pulling municipal revenues the General fund balance reserve increase to 50% was also in response to the increasing reliance on auto sales taxes. The housing and financial markets collapse in 2008 significantly reduced building permit and related permit revenues from 2009-2014. The redevelopment of a former Chevy dealership site into a Target store with several perimeter outlet retail businesses and the renovation of the vacant Dominick's grocery store space into the upscale Heinen's Fine Foods has elevated building permit revenue from \$490k in FY2014 to a \$1 million in FY2015. However, lacking some large commercial redevelopments, the FY2016 building permit estimated revenue was reduced to an estimated \$500k based on a moderate recovery in residential building and renovations. Estimated building permit revenues are projected to be \$510k in FY2017 and \$520k in FY2018. Sales tax revenue projections of \$3.603 million for FY2017 and \$3.635M in FY2018 represent the second largest source of income to the Village and exceeds the prior peak sales tax revenue in FY2008 of \$3.242 million. These projections include an estimate of sales taxes to be received from Heinen's, Target and the restaurants adjacent to the Target store. The estimated actual figure for FY2016 of \$3.604M is attributed to the resurgence of auto sales, a partial year of sales from the Target development, and two years of back sales taxes due from the city of North Chicago pursuant to a sales tax sharing arrangement for businesses located in an unincorporated adjacent corridor.

In addition to the Vision for 2016 Strategic Plan, there are many other influences on the proposed two year fiscal plan including the Village's comprehensive land use plan, multi-year capital plan, Village Board consensus, intergovernmental agreements, public initiatives, other governmental requirements, public safety and health factors, and requests from other standing Village Advisory Boards.

## Budget Brief

The Village provides police protection; fire suppression and ambulance services; street, lighting, bridge, and public property maintenance; sanitation, recycling, and yard-waste collection services; building and zoning code enforcement; water distribution; storm and sanitary sewer collection; and general administrative services. The Village has 35 regular full time employees and a fully volunteer fire fighting force. This budget was prepared based on continuing/improving current service levels with the addition a part-time records clerk to supplement the current Police Department support staff, a seasonal building technician in the Community Development Department, and continuation of the part-time administrative intern to provide assistance to the Administration Department.

## Expenditures

The operating budget (all costs except capital and contingency) for the Village and the Library is \$10.774 million for FY2017 and \$10.966 million for FY2018, both years representing a 1.8% increase from the previous year budget.

The following are the significant details of this change by category and influences:

- Personnel Services including salaries, benefits, and insurance:
  - FY2017: Salary increases of 2.5% overall with expected anniversary increases for union personnel. Police Patrol and Public Works collective bargain agreements expire April 30, 2016. Personnel changes include a request to add a seasonal building technician (no benefits), retain the Administrative Intern, and increase the budget for a part-time police support hire based on salary expectations for qualified applicants. Increase in Police overtime due to the maternity leave for one officer and a year-long military leave for another officer.
  - FY2018: Salary increase of 3% over the prior year salaries to adjust for estimated anniversary increases, merit increases, and potential changes in the salary ranges. No personnel changes.
  - Benefits: Medical and dental insurance budgeted to increase by 10% for both FY2017 and FY2018.
- Pension Costs:
  - Police Pension expenditures reflect the annual 3% COLA benefit adjustments for pension recipients.
  - Illinois Municipal Retirement Fund (IMRF) is mandatory for all other full time employees. The Village required contribution rate is 10.19% for calendar year 2016. The 2015 employer rate was 10.57%.
- Program Management:
  - The Administration division budget includes \$42k in both FY2017 and FY2018 for continuation of the branding program recommendations. The Forestry division budget includes \$5.5k for the continuation of the tree canopy/sharing program.
  - All other services are budgeted to continue at current levels.
- Contracts & Commodities:
  - Technology service provider costs doubled from about \$30k to \$60k per year in FY15 with new information technology service provider InterDev. The 3-year contract expands support services, strengthens the infrastructure, and greatly improves system security—all with an aggressive service level agreement system.
  - Groot household waste, yard waste, and recycling contract cost increased 1.5% effective February 1, 2016 pursuant to contract and is expected to rise by 1.5% effective February 1, 2017.
  - Parks and Parkway division includes \$15k for contractual lighting of the downtown district during the winter holiday season.
  - Dispatching costs to the Village of Glenview are charged 90% to the Police and 10% to the Fire departments for years 3 and 4 of a 7 year contract.
  - Building inspection costs include \$35k for the cost of outsourcing major commercial project plan reviews and inspections.
  - CLCJAWA wholesale water rate is \$2.68 per thousand gallons and is projected to be \$2.73 and \$2.78 for FY17 and FY18, respectively.
- Contingency Budget:
  - Keeping with past practice, the General Fund contingency budget is \$200,000 for both FY2017 and FY2018 or 2.5% of operating expenditures and Interfund transfers-out to provide for temporary funding of unforeseen needs of emergency or a non-recurring nature.

The capital expenditure budget of \$3.014 million for FY2017 and \$2.707 million for FY2018 represents 21% and 19% respectively, of the total budget. The projects included in this budget are:

	FY2017	FY2018
➤ Moffett/E. Witchwood Sanitary Sewer – design yr 1 construction yr 2	\$ 80k	\$800k
➤ East Prospect Sanitary Sewer – design yr 1 construction yr 2	\$ 60k	\$400k
➤ Street resurfacing program	\$550k	\$550k
➤ West Sheridan PI open space water main extension	\$400k	---
➤ Water meter auto read conversion	\$375k	---
➤ Water tank control system replacement & small main replacement	---	\$125k
➤ Moffett Rd box culvert & outfall repair	\$250k	

➤ Pedestrian/bicycle path to connect the public safety building area, partially funded by \$107k grant	\$144k	----
➤ Corridor improvements/gateway signage	\$ 50k	----
➤ Birch Rd slope stabilization – design yr 1 construction yr 2	\$ 5k	\$ 20k
➤ Train station and underpass lighting	\$ 30k	----
➤ Downtown Scranton/Center Ave streetscape improvements	\$ 32k	----
➤ Sanitary sewer lift station improvements	\$198k	\$150k
➤ Sewer replacements	\$115k	\$ 25k
➤ Replacement of financial integrated software system	\$150k	----
➤ Replace/repair handrails on Route 176 underpass	----	\$ 25k
➤ Village Hall ADA improve and Public Safety building major maint	\$167k	\$ 66k
➤ Vehicles and equipment replacements	\$301k	\$473k
➤ Glen Ave footbridge repairs & sidewalk replacements	\$ 40k	\$ 60k
➤ Library capital	\$ 67k	\$ 13k

A multi-year listing of the capital equipment and capital improvement projects is included in the Multi-Year Capital Plan Section. Specific vehicle and equipment replacements are shown in the Vehicle Replacement Fund schedule.

Interfund Transfers

- Increases of \$10k to \$284k in FY2017 and \$15k to \$299k in FY2018 in transfers from the General Fund to adequately reserve for vehicles and major equipment replacements. Public Works department funding was paused and Fire department funding was curtailed in FY2010 due to the recession.
- Transfers to the Motor Fuel Tax Fund was suspended this biennial budget as the street paving projects are being financed entirely by the General Fund.
- General obligation refunding debt issue series 2012 payments of \$252k in FY2017 and \$254k in FY2018 are paid for by transfers from the General Fund to the Bond Fund.
- Transfers of property tax revenue and personal property replacement tax of \$657k in FY2017 and \$689k in FY2018 from the General Fund to the Police Pension Fund are in compliance with GASB.

Major Revenue Sources

Below is a chart showing the revenues and other sources of funds to finance these expenditures.

Source of Funds	FY2018 Budget	FY2017 Budget	FY2016 Budget	FY17-18 % Chng	% of FY18	% of FY17
Property & R/B taxes	\$ 4,238,513	\$ 4,159,458	\$ 4,124,321	1.9%	30.4%	29.6%
Sales taxes	\$ 3,634,500	\$ 3,602,800	\$ 3,417,680	.9	26.1	25.7
Licenses, charge for services, & other operating revenue	\$ 2,228,289	\$ 2,201,394	\$ 2,170,072	1.2	16.0	15.7
Water sales & charges	\$ 1,394,100	\$ 1,281,030	\$ 1,387,270	8.8	10.0	9.1
Utility & other taxes	\$ 886,700	\$ 897,900	\$ 875,845	(1.2)	6.4	6.4
Intergovernmental taxes (income, motor fuel & corporate personal property)	\$ 780,640	\$ 772,415	\$ 767,250	1.1	5.6	5.5
Grants & donations	\$ 30,653	\$ 174,303	\$ 330,153	(82.4)	.2	1.2
Water fund excess net assets	\$ 58,974	\$ 807,814	\$ 230,175	(92.7)	.4	5.8
Governmental funds excess reserves	\$ 681,924	\$ 146,827	\$ 157,656	364.4	4.9	1.0
<b>Total</b>	<b>\$13,934,293</b>	<b>\$14,043,941</b>	<b>\$13,460,422</b>	<b>(.8)%</b>	<b>100%</b>	<b>100%</b>

Village revenues sources showed signs of recovery as automobile sales and building permits (from commercial redevelopments and renovations) rebounded in FY2015. While the Major Revenue Source of Funds chart above shows a reduction of 0.8% in all financing sources, it belies the gain in the financial position from the reduction in the use of excess reserves/net assets and the sale of assets from \$955k in FY2017 to \$741k in FY2018.

- Sales tax revenue projections are 17% and 18% higher for FY2017 and FY2018, respectively, than the FY2015 actual sales tax revenue as automobile and auto-related sales recovered in 2015, Heinen's grocery store began operations in the vacant Dominick's space in October 2014, and the Target store and adjacent out lot businesses began generating sales taxes in the July 2015.
- State shared income tax revenues are projected at \$102.00 per capita for FY2017 and \$103.00 per capita for FY2018, down from \$105.00 per capita in FY2016. State-wide income tax receipts share to municipalities likely will be reduced even as the employment outlook improves.
- Natural gas tax revenue is expected to remain flat.
- Electric utility tax is expected to remain flat as no significant trend has emerged regarding costs or consumption.
- Telecommunications taxes are predicted to remain flat as the downward trend exhibited over the past several years appears to have abated.
- Water rate charged to residents is budgeted at a projected rate of \$7.10 per thousand gallons, up for FY17 and \$7.25 for FY18. The current rate is \$6.95 per thousand gallons based on the multi-year rate analysis reviewed each year.
- Sewer charge revenue is based on no change in the \$1.10 per thousand gallon rate and the estimated water consumption less the summer sewer credit.

### **Economic Condition and Outlook**

#### Community Profile

The Village is located approximately 33 miles north of the City of Chicago in Shield's Township in Lake County, Illinois. Lake Bluff is the furthest north of the string of eight affluent communities all fronting on Lake Michigan and known collectively as Chicago's "North Shore". Lake Bluff was incorporated in September 1895, operates under the Board/Administrator form of government, and has a land area of 4.5 square miles. The population as certified by the 2010 census is 5,722. On April 5, 2005 the voters granted the Village government home rule status. Home rule gives local governments expanded authority to use for the welfare of its residents. This includes the ability to adopt a broad range of local laws and ordinances which provide increased financial flexibility and discretion regarding other matters under its direct control unless specifically prohibited by state law.

#### Residential and Commercial Composition

The Village has within its boundaries about 2,075 single family residences, an Industrial and Commercial Corridor Business District (ICCBD), and a historic Central Business District (CBD). The Waukegan Road Corridor Business Park is comprised of manufacturing, service, and retail firms including The Exchange Chevrolet, Imperial Motors Jaguar, Lake Forest Sports Cars, the Carriage Way Shopping Center; Pasquesi Home & Gardens, and the Knauz Auto Park consisting of six luxury auto dealerships and support services. The Carriage Way Shopping Center anchor Dominick's grocery store discontinued operations at the end of December 2013 and Heinen's Fine Foods, a Cleveland based family-owned business, renovated the space and opened for business in October 2014. Directly east of the Carriage Way Shopping Center is the Target store and out lots which opened in July 2015. The neighborhood scale CBD has thriving restaurants, retail shops and service businesses.

#### Property Tax Assessed Valuation (EAV) and Extension Limitation Act

As a home rule unit of government, the Village is *not* legally subject to the Property Tax Extension Limitation Act (PTELL) (effective with the 2005 property tax levy). PTELL limits increases in the Village's property tax levy to the lesser of 5% of the previous year's levy or the Consumer Price Index. There are exemptions from this "cap" such as certain debt obligations and new property

value added to the tax base. For non-home rule communities, increases in excess of the CPI or 5% (whichever is less) and not subject to the exclusions of the Act must be approved by the voters through a referendum. However, in January 2005 the Village Board approved Resolution #2005-6 committing to abide by the PTELL with regard to the non-Library portion of the Village's property tax levy.

The determination of Equalized Assessed Valuation (EAV), which is multiplied by the tax rate to calculate the property tax bill, is a complex process. Basically, the Township Tax Assessor appraises property and buildings (with exceptions for farm, railroad, and tax-exempt property) to approximate 1/3<sup>rd</sup> of the market value. This appraisal is then reviewed by the County Assessor and, finally, the State applies an equalizing multiplier. The 2015 EAV of \$521,831,874 \$513,171,972 for the Village represents an 8.8% 7% increase from the 2014 EAV of \$479,518,737. This is the 1<sup>st</sup> year of an increase in EAV since 2008. Residential values account for 89% of the total EAV with commercial, industrial, and railroad properties comprising the balance of the EAV.

The Village share of the 2015 property tax levy, to be collected and recognized in FY2017, was approved in December 2015 as provided by Illinois State Statutes. The Village's share of the property tax extension is \$3,193,412 or 1.4% over the 2014 tax extension of \$3,149,695. Of this increase 0.8% is attributed to the CPI factor with the difference due to new construction added to the tax rolls. The Lake Bluff Public Library's 2015 extension of \$886,050 increased 1.4% from the prior year tax extension of \$873,918.

#### Debt Management

Before issuing debt the Village Board weighs the value and necessity of a project, considers the availability of funds and evaluates the equity of having future residents who benefit from the improvement share in the costs. In October 2011 Moody's Investor's Service upgraded the Village's debt rating to **Aaa**, the highest rating available, for all of its outstanding bonds. This Aaa rating has been maintained as noted in a March 2016 Moody's Local Government Issuer Comment Report. The Village has two bond issues outstanding with a combined principal balance of \$3.285 million. The Village refunded the 2006 G.O. bonds in September 2012 resulting in a net present value savings of \$116,368 or 7.319% of the refunded principal. The 2012 general obligation refunding bond issue property tax levy has been abated each year with the payments made from a transfer to the Bond Fund from the General Fund consistent with the 2006 bond payments. The 2004 general obligation alternate water revenue bonds were refunded in October 2011 resulting in a net present value savings of \$127,624 or 6.092% of the refunded principal. These bonds are being repaid exclusively from water sales and other water fee revenues. The Village continues to observe a very conservative debt policy that sets limits more stringent than allowed by law. Additional information on the Village's debt can be found on page 30.

#### Pension Cost Increases

The Village contributes to two defined benefit pension plans - the Illinois Municipal Retirement Fund (IMRF) and the Police Pension Plan. These Plans are not part of the much talked about, underfunded State of Illinois-sponsored pension plans. IMRF is an agent multiple-employer public employee retirement system for all employees who work over 1,000 hours per year and the Police Pension Plan is a single-employer plan for all sworn police officers. The benefit levels, and employee and employer contributions for the two plans are governed by Illinois Compiled Statutes (ILCS) and can be amended only by the Illinois General Assembly (ILGA).

IMRF covered employees contribute 4.5% of their salary (including overtime) for retirement, death, and disability benefits. The Village is required to contribute the remaining amount necessary to fund IMRF as specified by statute. The employer required contributions for 2015 and 2016 are 10.57% and 10.19%, respectively. Because the Village is required to contribute the actuarial required amount each year, this Plan is 88% funded based on the most recent valuation.

The Police Pension Plan, accounted for on the Village's financial statements as a pension trust fund, provides retirement, death and disability pension benefits. While the benefits and employee contribution levels are governed by ILCS, the administration and investments of the Plan is

accomplished at the local level by a Pension Board of Trustees. This Board consists of three elected members from among the active officers and beneficiaries and two members appointed by the Village Board. The Village Director of Finance serves as the non-voting Treasurer of the Plan. Sworn officers contribute 9.91% of their base salary (not including overtime) to the Plan and the Village is required to contribute an amount determined by actuarial valuation. At May 1, 2016 the Police Pension Plan was 57.8% funded up from 57.6%% funded in 2015 under the Village's funding policy using the more conservative Entry Age Normal Cost method. This funding percentage is due in part to the restrictions on equity investments, the number of disability benefits relative to the size of the plan, and the duration of employee contributions compared to the years in retirement. The actuarial recommended 2016 employer contributions are 51.2% of the members' payroll. The Village Board remains concerned with the lack of influence in controlling these pension costs. This includes the following: the robustness of the pension benefits, the retirement age of 50 with 20 years of service, the small size of the Village's pension pool, and the inaction on the part of the ILGA in passing meaningful public safety pension reform.

### **Significant Trends**

Like many communities across the United States, Lake Bluff is attempting to balance expectations of residents with the unpredictability of the economy; obviously, the State of Illinois plays a role in this uncertainty. That said, this "new normal" economy requires continued vigilance, prudence, and innovation to maintain financial stability.

Lake Bluff is limited in the amount of available developable land which restricts future building permit revenue and EAV increases, absent annexations or redevelopment measures. However, prior to the 2008 housing bubble burst, much building activity was ascribed to developers' attraction to the teardown and replacement of smaller homes with larger, more modern residences. This trend began a modest resumption in FY2015.

Beginning in 2011 the Village joined a group of 18 municipalities from the local area to discuss an initiative to reduce program costs through basic principles: bulk purchasing, the sharing of best practices, and the sharing of workloads. Any community could choose to opt out of a proposed project, maintaining communities' autonomy while simultaneously allowing interested parties to cooperate and save on costs. Best practices are exchanged and old formulas are abolished in favor of newer and more cost-effective strategies. This program, now called the Municipal Partnering Initiative (MPI), has managed to save about \$500,000 between the communities. Lake Bluff has found success in this program for road paving, road patching, crack sealing, sewer cross-connection survey work, and parkway tree procurement. Through the outsourcing/consolidation of dispatch services with the Village of Glenview, the Village expects to realize over \$900k in savings over the seven year agreement. Participation in MPI is expected to continue and expand as opportunities for cost savings and efficiencies are explored.

Indeed, the Village strives to partner with other taxing bodies, volunteers, social service organizations, and private industry to enhance the sense of community through special events, more efficiently use resources, and to connect those needing assistance with the appropriate organizations. This philosophy is evidenced by the inclusion in this budget of funds for the seasonal favorite, the weekly Farmers Market which is now in its 23<sup>rd</sup> year. The Village again coordinated with a local organization to host the 4<sup>th</sup> *Lake Bluff Twilight Criterium*, a professional bicycle race first held on June 1, 2012. Further, the Village continues its commitment to the needs of the youth and senior residents by maintaining its contractual relationships with the City of Lake Forest to encourage social interaction and provide other services that represent the interests of these groups. Importantly, the Village also recognizes the difficulty that some residents over 65 and on fixed incomes may have in continuing to afford their property taxes. In 2014, the Senior Citizen Property Tax Rebate Program was revised for the first time since 1999 with an increase in the income threshold from \$25k to \$40k and a rise in the maximum rebate amount from \$350 to \$500.

### **Achievements**

Prior Year Achievements

Fiscal year 2015-16 was focused on implementation of the strategic plan goals; maintenance of Village buildings; development of a Village branding program; and long-term financial sustainability.

*Strategic Plan Goals*

Five years ago the Village engaged many stakeholders from throughout the community to create the Vision for 2016. The Vision, which was adopted by the Village Board, includes the mission statement, the guiding principles, and seven strategies to move toward attainment of this vision. During FY2014 one of the plan objectives was acted upon with the engagement of a marketing firm to research the public's perception of Lake Bluff culminating in a branding strategy and a new logo. Additional information on the branding initiative is located on pages 14-17 and the full document is available on the Village's website.

*Infrastructure Improvements*

- \* Continued the street resurfacing and capital improvement program spending \$575k last year;
- \* Completed the water valve replacements for the West-side of the Village;
- \* Received grants for infrastructure projects and equipment replacements;
- \* Continued to lead the development of a design plan (Phase 1) for the reconfiguration of Rt. 176 and Rt. 41 interchange (both are State-owned roads) including facilitating resident workshops; and
- \* Began implementation of Waukegan Road Corridor opportunities and recommendations of the newly formed Development & Downtown Committee (DDC).

*Operational Accomplishments*

- \* Executed Village Branding and Marketing Initiative by commencing with branding of the Village's physical environment and online media presence;
- \* Continued participation with seven other communities in the North Shore Electricity Aggregation Consortium to offer residents electricity supply costs that have amounted to \$1 million in three years and to research energy conservation initiatives and programs;
- \* Managed the consolidation of the Public Safety Dispatch services in partnership with multiple communities at a cost savings of \$900,000 over the life of the 7 year agreement;
- \* Continued partnership with 3 other communities in the North Shore Cable Consortium to seek greater economies of scale and service improvements;
- \* Recruited and on-boarded critical Community Development personnel: Building Codes Supervisor and Village Engineer positions;
- \* Initiated Downtown Visual Preference Survey with Teska Associates as Village Consultant for CBD Blocks 2 & 3;
- \* Village Administrator served on the following Board of Directors:
  - o Illinois City/County Management Association
  - o Intergovernmental Risk Management Agency (President)
  - o Solid Waste Agency of Lake County
  - o LF/LB Chamber of Commerce
- \* Planned and facilitated Village Board/Staff retreat;
- \* Planned and developed first 2-year Fiscal Plan;
- \* Partnered in the creation and implementation of a new IT Consortium for local governments;
- \* Assisted in the creation of and staffing the new Sustainability & Enhancement Committee;
- \* Coordinated Village support of many special events, such as the 4<sup>th</sup> of July Parade, Criterium Bike Race, It's a Wonderful Life, and Farmer's Market;
- \* Executed recommendations of the 2014 Parking Study Including Metra Train Station Parking Designation Modifications and Facility Improvements;
- \* Initiated Residential Character Study evaluating Historic Preservation Design Review and Residential Bulk Standards;
- \* Completed the recruitment process to replace retiring Village Mechanic;

- \* Maintained the Police Commission on Accreditation of Law Enforcement Agencies (CALEA) certification;
- \* Received the Tree City USA designation for the 20<sup>th</sup> consecutive year;
- \* Again attained the Government Finance Officers Association (GFOA) awards for its financial report and budget document;
- \* Continued reviewing and updating the 1997 Comprehensive Plan and Zoning Code; and
- \* Participated in the Tri-Board Advisory Committee consisting of two representatives from the Village, the Elementary School District and the Park District.

Current Fiscal Year Objectives

The current years will be focused on maintaining the Village's infrastructure and ensuring quality service delivery. A short description of some of the more significant initiatives proposed for the FY2017-FY2018 fiscal years is as follows:

- \* Replace obsolete water meters and implement automatic reading system;
- \* Replace financial accounting, vehicle licensing and building permit integrated software system;
- \* Participate in North Shore Cable Consortium to more effectively provide public access programming and production;
- \* Finalize Phase 1 study of the reconfiguration of Route 41/Route 176 interchange fully funded by state and federal grants;
- \* Continue implementation of Village marketing and branding program recommendations;
- \* Continue to assess and analyze Village services;
- \* Institute a 2-year Budget Initiative;
- \* Continue to seek public and private partners to achieve organizational efficiencies;
- \* Complete the revisions to the 1997 Comprehensive Plan and Zoning Code; and
- \* Facilitate economic development activities including completion of redevelopment of the former Shepard Chevrolet site to a Target store and other smaller retailers.

**Future Considerations**

Planning and Zoning Issues

In May 2012, the Village Board consolidated the Planning Commission and Zoning Board of Appeals (PCABA) for efficiency purposes. The PCZBA anticipates consideration and feedback on the following: (i) an update of the Comprehensive Plan and (ii) amendments to the Stonebridge planned residential development. The Village will continue to develop planning objectives and more regulations for certain areas of the CBD.

Shared Services

The Village will look to build on its success with dispatching services as part of the MPI group on services such as cable television producing and programming as well as continuing to participate in the information technology consortium.

Village Service Demands/Needs

The Village proactively seeks creative solutions to the challenge of reducing the reliance on property taxes while still supporting the advanced level of public services provided. While home rule affords the ability to further diversify revenue sources, the Village will continue to evaluate staffing levels and assignments, and analyze operational activities in order to maximize work capacity, achieve economies of scale, and address community interests. Further, the Village will continue to assess technological innovations and cross/multi-jurisdictional solutions to increase productivity, control expenditures, improve the work environment, expand communications, and enhance service delivery in a manner that is sustainable.

Long-Term Financial Planning

In 2015 the Village expanded its annual capital program (included in this document) from a five to ten year program as a tool to identify and plan for future capital expenditures. The Village

incorporates the capital program into its ten year General Fund balance projections in order to assess the financial ability to provide the current services into the future, repay debt to finance large capital expenditures, and adequately maintain the infrastructure without reducing the unreserved fund balance below the target minimum. These projections, as well as the Water Fund five year rate analysis, are updated each year and reviewed by the Finance Committee. This, as well as other planning sessions held throughout the year with other Boards and Commissions, reflects the Village's commitment to implementing the Comprehensive Plan recommendations, maintaining the aging public facilities and infrastructure, adequately funding retirement plans, complying with federal and state mandates, maintaining fund balances that are consistent with prudent financial management, and retaining a skilled and motivated workforce.

**Other Information**

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Lake Bluff for its annual budget for the prior fiscal year which commenced on May 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe that this current budget continues to conform to program requirements. We will be submitting this budget to GFOA to determine its eligibility for this award.

Acknowledgments

Without the support, coordination and ability of the Village's Department Heads and the oversight of the Finance Committee of the Village Board, presentation of this budget document would not be possible. Special appreciation is extended to the Finance Department for the presentation of accurate and meaningful information vital to the Village's operation. Finally, if you have any questions or comments regarding this budget, please contact us.

Sincerely,



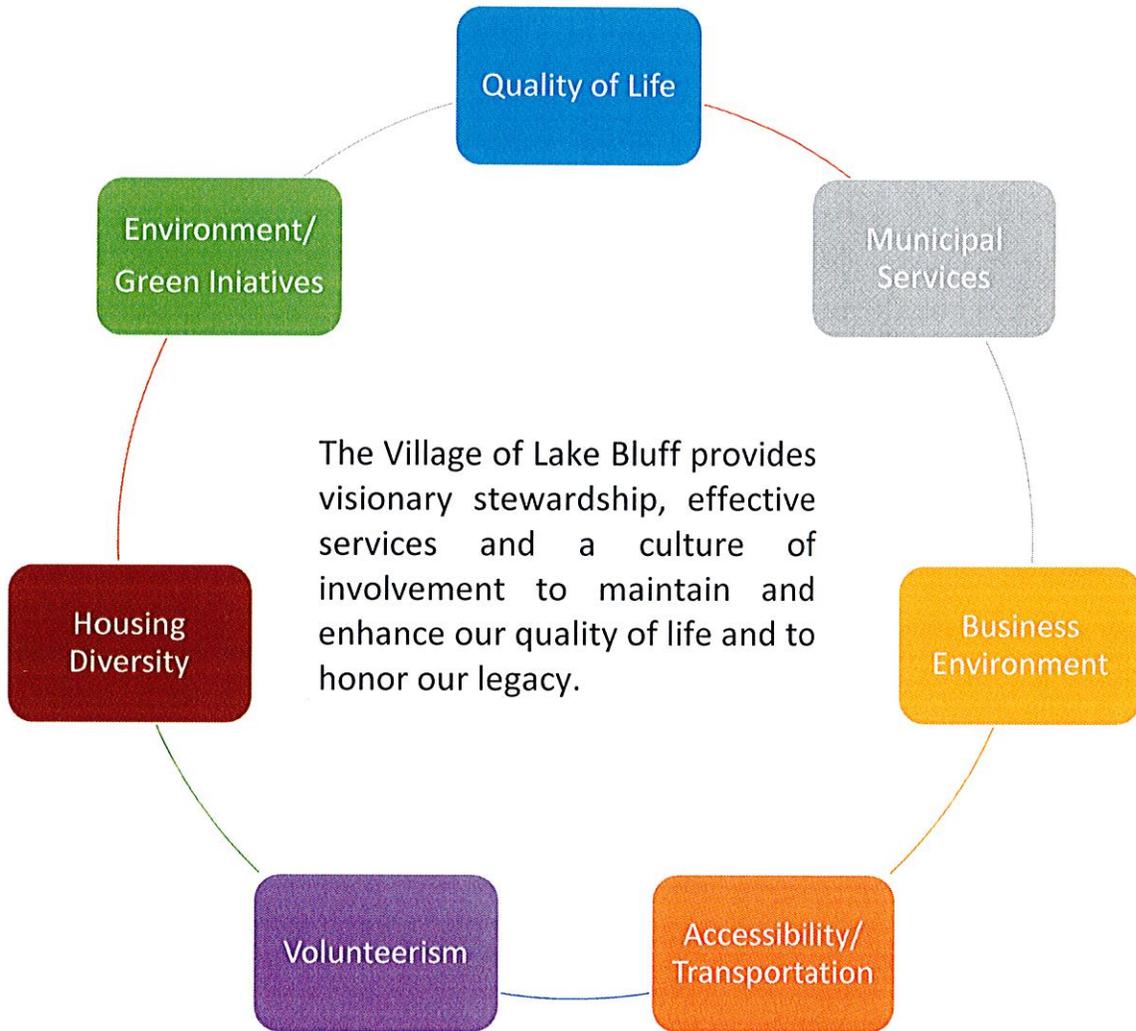
R. Drew Irvin  
Village Administrator  
Budget Officer  
[dirvin@lakebluff.org](mailto:dirvin@lakebluff.org)

Sincerely,



Susan M. Griffin  
Director of Finance  
[sgriffin@lakebluff.org](mailto:sgriffin@lakebluff.org)

# VILLAGE OF LAKE BLUFF MISSION STATEMENT



Quality of Life: Unparalleled quality of life across all neighborhoods fosters stability and well-being for our stakeholders.

Goals	Objectives	Primary Department
<ul style="list-style-type: none"> <li>• Create an environment that fosters resident creativity, enthusiasm and initiative.</li> <li>• Heighten the community's sense of connection and shared values.</li> <li>• Place special attention on our youth, seniors and the benefits of intergenerational connection.</li> </ul>	<ul style="list-style-type: none"> <li>• Invite participation and shared leadership.</li> <li>• Model a standard of civility in public discourse.</li> <li>• Utilize public spaces to cultivate community connectedness.</li> <li>• Link with community resources and partners to support youth and senior services.</li> </ul>	<ul style="list-style-type: none"> <li>• Administration</li> <li>• Village Boards &amp; Commissions &amp; Staff</li> <li>• Administration &amp; Public Works</li> <li>• All Departments</li> </ul>

Environment/Green Initiatives: Environmental stewardship enhances the natural beauty of the community.

Goals	Objectives	Primary Department
<ul style="list-style-type: none"> <li>• Take the initiative to prioritize and advance environmental stewardship.</li> <li>• Enhance the quality of public and private open spaces.</li> <li>• Maintain and enhance recycling efforts.</li> <li>• Explore alternative energy regulations for residential and commercial uses.</li> </ul>	<ul style="list-style-type: none"> <li>• Assess the community's preference as to the natural environment's level of priority</li> <li>• Publicize current and past successes at advancing environmental stewardship.</li> <li>• Identify incentives and building codes that encourage green building.</li> <li>• Place recycling bins in and around town.</li> <li>• Incent businesses to recycle.</li> </ul>	<ul style="list-style-type: none"> <li>• Administration</li> <li>• Administration, Community Development &amp; Public Works</li> <li>• Community Development, Village Board &amp; PCZBA</li> <li>• Public Works</li> <li>• Village Board</li> </ul>

**Municipal Services: High-quality, cost effective municipal services meet community needs and position the Village for future success**

Goals	Objectives	Primary Department
<ul style="list-style-type: none"> <li>•Ensure a sound and stable fiscal condition that matches resources with community needs.</li> <li>•Explore cost saving alternatives.</li> <li>•Maintain sound infrastructure, facilities and other capital assets.</li> <li>•Maintain our commitment to public safety.</li> <li>•Expand the use of technology to improve service, increase communication and cost effectiveness.</li> </ul>	<ul style="list-style-type: none"> <li>•Educate the community about municipal services, legal obligations and associated revenue sources.</li> <li>•Collaborate with other municipalities, taxing bodies and private sector partners to identify and advance shared services opportunities.</li> <li>•Use the insight of employees to innovate and contain costs.</li> <li>•Expand use of purchasing consortia for various products and services.</li> <li>•Consult the Strategic and Comprehensive Plans to guide planning and capital investments.</li> <li>•Explore the use of social media and enhance the website.</li> </ul>	<ul style="list-style-type: none"> <li>•Village Board, Administration &amp; Finance</li> <li>•Village Board &amp; All Departments</li> <li>•All Departments</li> <li>•All Departments</li> <li>•All Departments</li> <li>•Administration</li> </ul>

**Volunteerism: Engagement and volunteerism are the essence of our community culture.**

Goals	Objectives	Primary Department
<ul style="list-style-type: none"> <li>•Cultivate awareness and appeal of the Village's volunteer traditions.</li> <li>•Create a new and viable volunteer model that accommodates contemporary life.</li> </ul>	<ul style="list-style-type: none"> <li>•Articulate the mutual benefits to the individual and the community.</li> <li>•Create a task force comprised of diverse stakeholders and all Village partners in model development.</li> </ul>	<ul style="list-style-type: none"> <li>•Village Boards &amp; Commissions &amp; Administration</li> </ul>

Accessibility/Transportation: People move with ease on foot, bicycle and by automobile in a safe, accessible and well-connected system of sidewalks, paths, and roads.

Goals	Objectives	Primary Department
<ul style="list-style-type: none"> <li>•Develop a master plan for all desired transportation improvements.</li> <li>•Pursue federal, state and private funding for accessibility and transportation improvements.</li> <li>•Cultivate working relationships with all transportation agencies and providers.</li> <li>•Reduce the overall number of vehicular traffic movements.</li> </ul>	<ul style="list-style-type: none"> <li>•Consider sidewalk extensions and pedestrian ramp cuts at key village intersections.</li> <li>•Complete planning and design of the US 41/IL Rt 176 intersection.</li> <li>•Continue to seek federal and state grants to improve accessibility.</li> <li>•Continue attendance at regional transportation meetings.</li> <li>•Encourage walking, biking, carpooling and increased use of public transportation.</li> </ul>	<ul style="list-style-type: none"> <li>•Community Development</li> <li>•Community Development &amp; Public Works</li> <li>•Administration &amp; Community Development</li> <li>•Administration, Public Works &amp; Police</li> <li>•Village Boards &amp; Commissions</li> </ul>

Business Environment: Our business climate sustains a robust and stable local economy.

Goals	Objectives	Primary Department
<ul style="list-style-type: none"> <li>•Create a sustainable revenue base.</li> <li>•Foster a business friendly environment.</li> </ul>	<ul style="list-style-type: none"> <li>•Develop a marketing plan.</li> <li>•Reposition the Business Parks for the new economy.</li> <li>•Streamline the business development process.</li> </ul>	<ul style="list-style-type: none"> <li>•Administration</li> <li>•Administration &amp; Finance</li> <li>•Community Development</li> </ul>

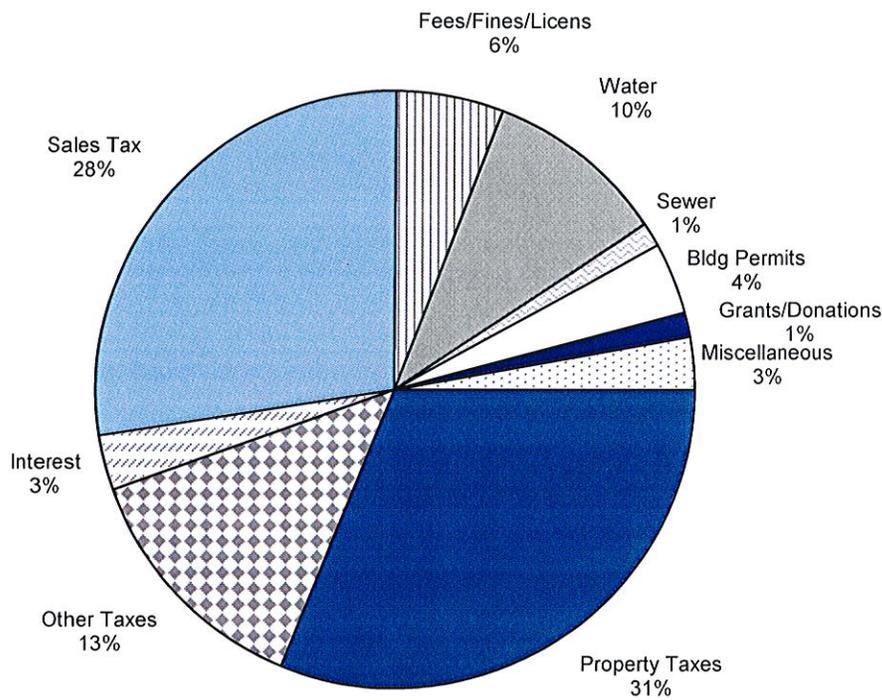
Housing Diversity: Housing stock diversity and strong property values serve residents at all stages of life.

Goals	Objectives	Primary Department
<ul style="list-style-type: none"> <li>•Assess the balance of housing types that will meet the needs and desires of our community.</li> <li>•Educate the community and the individual homeowner on the benefits of historic preservation.</li> </ul>	<ul style="list-style-type: none"> <li>•Review all existing plans and regulations for compatibility with identified needs and retention of community character.</li> <li>•Hold meetings, workshops, and explore historical preservation incentives.</li> </ul>	<ul style="list-style-type: none"> <li>•Village Boards &amp; Commissions &amp; Community Development</li> <li>•Historic Preservation Commission &amp; Administration</li> </ul>

**REVENUES AND EXPENDITURES BY TYPE**  
**FY2017 BUDGET**

**Excludes Interfund Transfers**

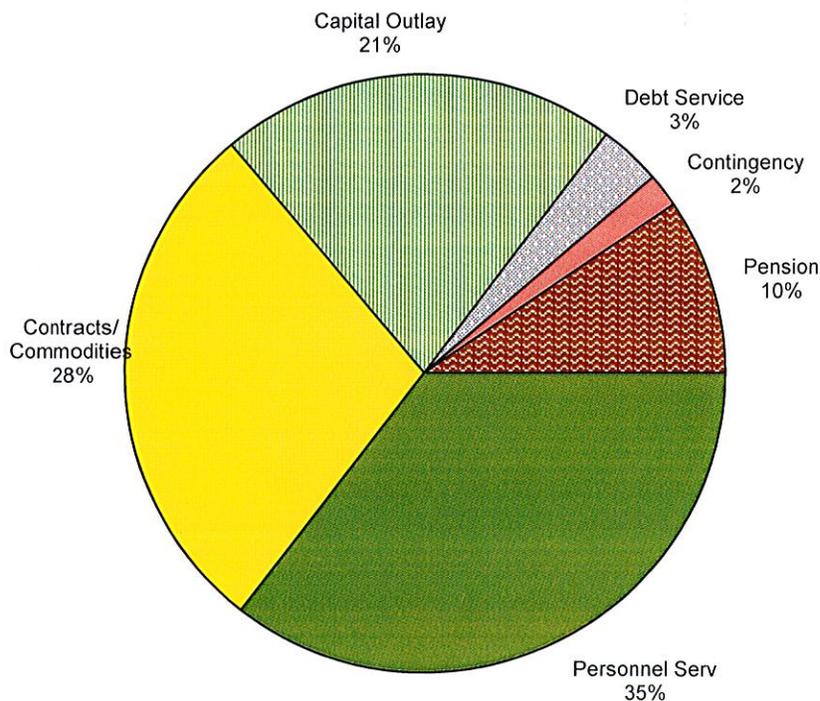
**FY2017 PROJECTED REVENUES**



**REVENUES**  
(Village and Library)

Property Taxes	\$4,079,458
Other Taxes	\$1,750,315
Interest	\$392,425
Sales Tax	\$3,602,800
Fees/Fines/Licens	\$755,278
Water	\$1,281,030
Sewer	\$170,000
Building Permits	\$510,000
Grants/Donations	\$174,303
Miscellaneous	\$373,691
<b>Total Revenues</b>	<b>\$13,089,300</b>

**FY 2017 BUDGETED EXPENDITURES**



**EXPENDITURES**  
(Village and Library)

Personnel Serv	\$4,981,633
Contracts/Comm	\$3,980,158
Capital Outlay	\$3,014,383
Debt Service	\$472,487
Contingency	\$255,598
Pension	\$1,339,682
<b>Total Expenditures</b>	<b>\$14,043,941</b>

REVENUES AND EXPENDITURES BY FUND AND CATEGORY  
FY2017 BUDGET

REVENUES	TOTAL FY 16-17 BUDGET ALL FUNDS	ALL VILLAGE FUNDS				ALL LIBRARY* FUNDS			
		FY 16-17 Budget	FY 15-16 Budget	FY 14-15 Budget	% Change	FY 16-17 Budget	FY 15-16 Budget	FY 14-15 Budget	% Change
Property Tax	\$4,079,458	\$3,193,410	\$3,173,404	\$3,072,322	0.63%	\$886,048	\$873,917	\$851,666	1.39%
Road & Bridge Tax	\$80,000	80,000	77,000	75,600	3.90%				---
Sales Tax	\$2,821,975	2,821,975	2,709,840	2,179,810	4.14%				---
Home Rule Sales Tax	\$780,825	780,825	707,840	550,800	10.31%				---
Utility Tax	\$717,200	717,200	729,945	713,440	-1.75%				---
State Income Tax	\$583,640	583,640	546,750	541,875	6.75%				---
Pers Property Replace Tx	\$56,275	56,275	49,500	57,190	13.69%				---
Motor Fuel Tax	\$132,500	132,500	171,000	160,000	-22.51%				---
Prepared Food & Bev. Tax	\$115,700	115,700	98,550	62,700	17.40%				---
Demolition Tax	\$37,500	37,500	20,000	20,000	87.50%				---
Foreign Fire Insurance Tx	\$27,500	27,500	27,350	24,300	0.55%				---
Vehicle License	\$135,250	135,250	135,250	137,200	0.00%				---
Parking Lot Permits	\$101,385	101,385	100,000	99,325	1.39%				---
Building Permits	\$510,000	510,000	660,000	775,000	-22.73%				---
Business Licenses	\$67,300	67,300	52,400	47,000	28.44%				---
Other Permits & Licenses	\$60,535	60,535	70,210	67,410	-13.78%				---
Sewer Charge	\$170,000	170,000	176,000	185,000	-3.41%				---
Service Fees	\$35,250	35,250	29,475	31,660	19.59%				---
Court Fines	\$68,000	68,000	65,000	55,000	4.62%				---
Parking Fines	\$22,000	22,000	22,000	22,000	0.00%				---
Other Fines	\$22,400	9,900	8,100	6,500	22.22%	12,500	12,000	13,000	4.17%
Franchise/PEG Fees	\$155,658	155,658	148,136	135,300	5.08%				---
E-911 Surcharge	\$78,500	78,500	78,500	74,700	0.00%				---
Interest Earnings	\$392,425	392,025	217,290	337,068	80.42%	400	400	400	0.00%
Rental Income	\$166,316	166,316	149,766	148,692	11.05%				---
Grants/Donations	\$174,303	146,150	297,000	170,000	-50.79%	28,153	33,153	33,153	-15.08%
Asset Sales	\$11,500	11,500	6,500	89,500	76.92%				---
Miscellaneous Income	\$195,875	184,475	218,145	210,575	-15.43%	11,400	10,900	3,000	4.59%
Water Sales	\$1,258,930	1,258,930	1,365,120	1,322,500	-7.78%				---
Other Water Fees	\$22,100	22,100	22,150	120,375	-0.23%				---
Library Fees	\$9,000	0	0	0	---	9,000	9,000	9,000	0.00%
<b>TOTAL REVENUES</b>	<b>\$13,089,300</b>	<b>\$12,141,799</b>	<b>\$12,132,221</b>	<b>\$11,492,842</b>	<b>0.08%</b>	<b>\$947,501</b>	<b>\$939,370</b>	<b>\$910,219</b>	<b>0.87%</b>
Interfund Transfers In	\$1,192,218	1,192,218	1,174,643	1,308,315	1.50%			7,900	---
<b>TOTAL REVENUES &amp; TRANSFR</b>	<b>\$14,281,518</b>	<b>\$13,334,017</b>	<b>\$13,306,864</b>	<b>\$12,801,157</b>	<b>0.20%</b>	<b>\$947,501</b>	<b>\$939,370</b>	<b>\$918,119</b>	<b>0.87%</b>

## EXPENDITURES

Personnel Services	\$4,981,633	\$4,420,383	\$4,219,725	\$4,368,075	4.76%	\$561,250	\$563,250	\$497,500	-0.36%
Contracts/Commodities	\$3,980,158	3,690,505	3,668,273	3,783,295	0.61%	289,653	284,903	339,153	1.67%
Capital Outlay	\$3,014,383	2,947,383	2,615,142	2,431,753	12.70%	67,000	4,000	30,000	1575.0%
Contingency	\$255,598	250,000	250,000	350,000	0.00%	5,598	5,217	6,366	7.30%
Debt Service	\$472,487	472,487	473,337	478,707	-0.18%				---
Pension Costs	\$1,339,682	1,256,682	1,294,575	1,303,612	-2.93%	83,000	82,000	80,000	1.22%
<b>TOTAL EXPENDITURES</b>	<b>\$14,043,941</b>	<b>\$13,037,440</b>	<b>\$12,521,052</b>	<b>\$12,715,442</b>	<b>4.12%</b>	<b>\$1,006,501</b>	<b>\$939,370</b>	<b>\$953,019</b>	<b>7.15%</b>
Interfund Transfers Out	\$1,192,218	1,192,218	1,174,643	1,316,215	1.50%				---
<b>TTL EXPENDITURES &amp; TRANSFR</b>	<b>\$15,236,159</b>	<b>\$14,229,658</b>	<b>\$13,695,695</b>	<b>\$14,031,657</b>	<b>3.90%</b>	<b>\$1,006,501</b>	<b>\$939,370</b>	<b>\$953,019</b>	<b>7.15%</b>

\*Library Budget is submitted by Library Board.

REVENUES AND EXPENDITURES BY FUND AND CATEGORY  
FY2017 BUDGET

REVENUES	GENERAL	Total	WATER	POLICE	LIBRARY FUNDS	
	MAJOR FUND	Non-Major Governmental Funds	MAJOR FUND	TRUST	Operating	Grants & Donations
Property Tax	\$2,845,710	\$347,700			\$886,048	
Road & Bridge Tax	80,000					
Sales Tax	2,821,975					
Home Rule Sales Tax	780,825					
Utility Tax	717,200					
State Income Tax	583,640					
Pers Property Replace Tx	48,275	8,000				
Motor Fuel Tax		132,500				
Prepared Food & Bev. Tax	115,700					
Demolition Tax	37,500					
Foreign Fire Insurance Tx		27,500				
Vehicle License	135,250					
Parking Lot Permits	101,385					
Building Permits	510,000					
Business Licenses	67,300					
Other Permits & Licenses	60,535					
Sewer Charge	170,000					
Service Fees	35,250					
Court Fines	68,000					
Parking Fines	22,000					
Other Fines	9,900				12,500	
Franchise/PEG Fees	155,658					
E-911 Surcharge		78,500				
Interest Earnings	10,500	925	2,000	378,600	400	
Rental Income	166,316					
Grants/Donations	146,150					28,153
Asset Sales	1,500	10,000				
Miscellaneous Income	46,200	50	3,450	134,775	11,400	
Water Sales			1,258,930			
Other Water Fees			22,100			
Library Fees					9,000	
<b>TOTAL REVENUES</b>	<b>\$9,736,769</b>	<b>\$605,175</b>	<b>\$1,286,480</b>	<b>\$513,375</b>	<b>\$919,348</b>	<b>\$28,153</b>
Interfund Transfers In		535,493		656,725		
<b>TOTAL REVENUES &amp; TRANSFR</b>	<b>\$9,736,769</b>	<b>\$1,140,668</b>	<b>\$1,286,480</b>	<b>\$1,170,100</b>	<b>\$919,348</b>	<b>\$28,153</b>

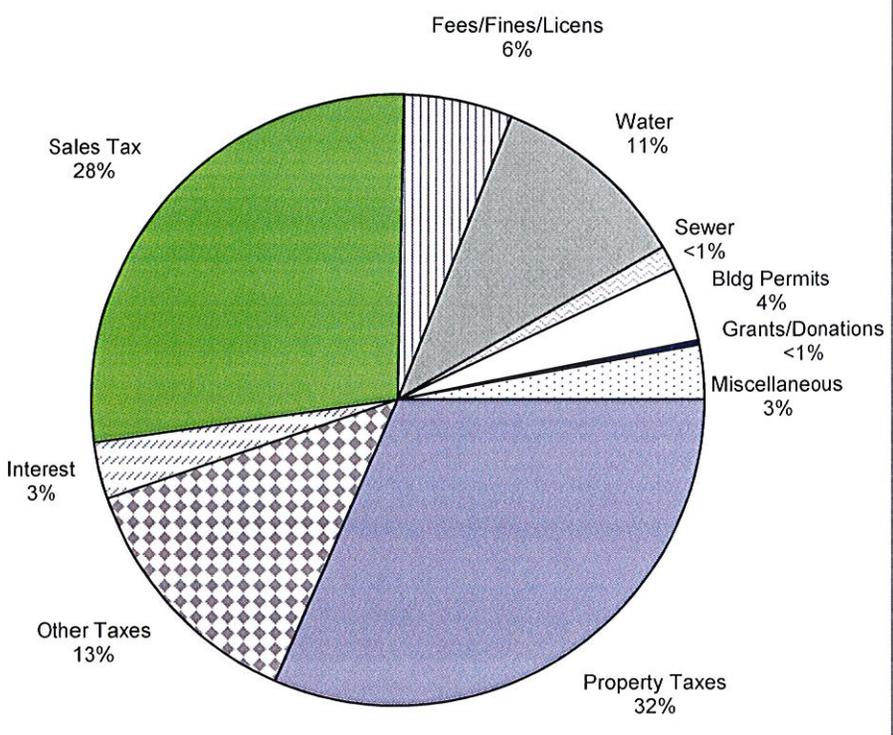
**EXPENDITURES**

Personnel Services	\$4,153,133		\$267,250		\$561,250	
Contracts/Commodities	2,888,305	73,100	729,100		261,500	28,153
Capital Outlay	1,779,570	392,813	775,000		67,000	
Contingency	200,000		50,000		5,598	
Debt Service		251,743	220,744			
Pension Costs		394,732	37,200	824,750	83,000	
<b>TOTAL EXPENDITURES</b>	<b>\$9,021,008</b>	<b>\$1,112,388</b>	<b>\$2,079,294</b>	<b>\$824,750</b>	<b>\$978,348</b>	<b>\$28,153</b>
Interfund Transfers Out	1,177,218		15,000			
<b>TTL EXPENDITURES &amp; TRANSFR</b>	<b>\$10,198,226</b>	<b>\$1,112,388</b>	<b>\$2,094,294</b>	<b>\$824,750</b>	<b>\$978,348</b>	<b>\$28,153</b>

**REVENUES AND EXPENDITURES BY TYPE**  
**FY2018 BUDGET**

**Excludes Interfund Transfers**

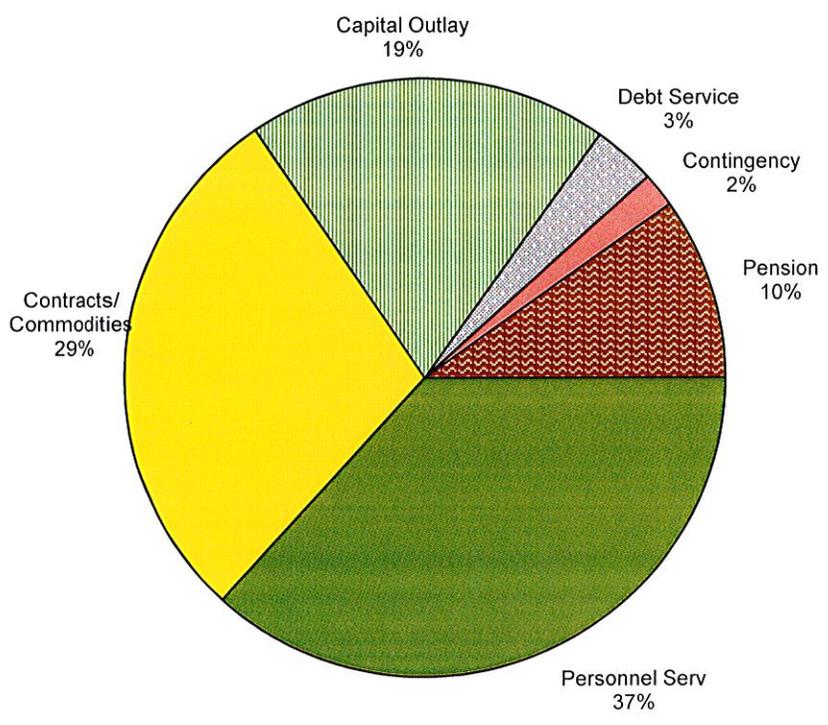
**FY2018 PROJECTED REVENUES**



**REVENUES**  
(Village and Library)

Property Taxes	\$4,157,313
Other Taxes	\$1,748,540
Interest	\$397,220
Sales Tax	\$3,634,500
Fees/Fines/Licens	\$759,478
Water	\$1,394,150
Sewer	\$170,000
Building Permits	\$520,200
Grants/Donations	\$30,653
Miscellaneous	\$380,841
<b>Total Revenues</b>	<b>\$13,192,895</b>

**FY 2018 BUDGETED EXPENDITURES**



**EXPENDITURES**  
(Village and Library)

Personnel Serv	\$5,121,150
Contracts/Comm	\$4,007,329
Capital Outlay	\$2,707,500
Debt Service	\$471,212
Contingency	\$261,003
Pension	\$1,366,099
<b>Total Expenditures</b>	<b>\$13,934,293</b>

REVENUES AND EXPENDITURES BY FUND AND CATEGORY  
FY2018 BUDGET

REVENUES	TOTAL FY 17-18 BUDGET ALL FUNDS	ALL VILLAGE FUNDS				ALL LIBRARY* FUNDS			
		FY 17-18 Budget	FY 16-17 Budget	FY 15-16 Budget	% Change	FY 17-18 Budget	FY 16-17 Budget	FY 15-16 Budget	% Change
Property Tax	\$4,157,313	\$3,258,860	\$3,193,410	\$3,173,404	2.05%	\$898,453	\$886,048	\$873,917	1.40%
Road & Bridge Tax	\$81,200	81,200	80,000	77,000	1.50%				---
Sales Tax	\$2,850,000	2,850,000	2,821,975	2,709,840	0.99%				---
Home Rule Sales Tax	\$784,500	784,500	780,825	707,840	0.47%				---
Utility Tax	\$715,000	715,000	717,200	729,945	-0.31%				---
State Income Tax	\$589,365	589,365	583,640	546,750	0.98%				---
Pers Property Replace Tax	\$56,275	56,275	56,275	49,500	0.00%				---
Motor Fuel Tax	\$135,000	135,000	132,500	171,000	1.89%				---
Prepared Food & Bev. Tax	\$119,200	119,200	115,700	98,550	3.03%				---
Demolition Tax	\$25,000	25,000	37,500	20,000	-33.33%				---
Foreign Fire Insurance Tax	\$27,500	27,500	27,500	27,350	0.00%				---
Vehicle License	\$135,250	135,250	135,250	135,250	0.00%				---
Parking Lot Permits	\$106,085	106,085	101,385	100,000	4.64%				---
Building Permits	\$520,200	520,200	510,000	660,000	2.00%				---
Business Licenses	\$67,300	67,300	67,300	52,400	0.00%				---
Other Permits & Licenses	\$60,535	60,535	60,535	70,210	0.00%				---
Sewer Charge	\$170,000	170,000	170,000	176,000	0.00%				---
Service Fees	\$35,250	35,250	35,250	29,475	0.00%				---
Court Fines	\$68,000	68,000	68,000	65,000	0.00%				---
Parking Fines	\$22,000	22,000	22,000	22,000	0.00%				---
Other Fines	\$21,900	9,900	9,900	8,100	0.00%	12,000	12,500	12,000	-4.00%
Franchise/PEG Fees	\$155,658	155,658	155,658	148,136	0.00%				---
E-911 Surcharge	\$78,500	78,500	78,500	78,500	0.00%				---
Interest Earnings	\$397,220	396,820	392,025	217,290	1.22%	400	400	400	0.00%
Rental Income	\$170,001	170,001	166,316	149,766	2.22%				---
Grants/Donations	\$30,653	2,500	146,150	297,000	-98.29%	28,153	28,153	33,153	0.00%
Asset Sales	\$11,500	11,500	11,500	6,500	0.00%				---
Miscellaneous Income	\$199,340	187,940	184,475	218,145	1.88%	11,400	11,400	10,900	0.00%
Water Sales	\$1,369,000	1,369,000	1,258,930	1,365,120	8.74%				---
Other Water Fees	\$25,150	25,150	22,100	22,150	13.80%				---
Library Fees	\$9,000	0	0	0	---	9,000	9,000	9,000	0.00%
<b>TOTAL REVENUES</b>	<b>\$13,192,895</b>	<b>\$12,233,489</b>	<b>\$12,141,799</b>	<b>\$12,132,221</b>	<b>0.76%</b>	<b>\$959,406</b>	<b>\$947,501</b>	<b>\$939,370</b>	<b>1.26%</b>
Interfund Transfers In	\$1,241,853	1,241,853	1,192,218	1,174,643	4.16%				---
<b>TOTAL REVENUES &amp; TRANSFR</b>	<b>\$14,434,748</b>	<b>\$13,475,342</b>	<b>\$13,334,017</b>	<b>\$13,306,864</b>	<b>1.06%</b>	<b>\$959,406</b>	<b>\$947,501</b>	<b>\$939,370</b>	<b>1.26%</b>

## EXPENDITURES

Personnel Services	\$5,121,150	\$4,559,900	\$4,420,383	\$4,219,725	3.16%	\$561,250	\$561,250	\$563,250	0.00%
Contracts/Commodities	\$4,007,329	3,715,676	3,690,505	3,668,273	0.68%	291,653	289,653	284,903	0.69%
Capital Outlay	\$2,707,500	2,694,500	2,947,383	2,615,142	-8.58%	13,000	67,000	4,000	-80.60%
Contingency	\$261,003	250,000	250,000	250,000	0.00%	11,003	5,598	5,217	96.55%
Debt Service	\$471,212	471,212	472,487	473,337	-0.27%				---
Pension Costs	\$1,366,099	1,283,099	1,256,682	1,294,575	2.10%	83,000	83,000	82,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$13,934,293</b>	<b>\$12,974,387</b>	<b>\$13,037,440</b>	<b>\$12,521,052</b>	<b>-0.48%</b>	<b>\$959,906</b>	<b>\$1,006,501</b>	<b>\$939,370</b>	<b>-4.63%</b>
Interfund Transfers Out	\$1,241,853	1,241,853	1,192,218	1,174,643	4.16%				---
<b>TTL EXPENDITURES &amp; TRANSFR</b>	<b>\$15,176,146</b>	<b>\$14,216,240</b>	<b>\$14,229,658</b>	<b>\$13,695,695</b>	<b>-0.09%</b>	<b>\$959,906</b>	<b>\$1,006,501</b>	<b>\$939,370</b>	<b>-4.63%</b>

\*Library Budget is submitted by Library Board.

REVENUES AND EXPENDITURES BY FUND AND CATEGORY  
FY2018 BUDGET

REVENUES	GENERAL	Total	WATER	POLICE	LIBRARY FUNDS	
	MAJOR FUND	Non-Major Governmental Funds	MAJOR FUND	PENSION TRUST	Operating MAJOR FUND	Grants & Donations
Property Tax	\$2,911,160	\$347,700			\$898,453	
Road & Bridge Tax	81,200					
Sales Tax	2,850,000					
Home Rule Sales Tax	784,500					
Utility Tax	715,000					
State Income Tax	589,365					
Pers Property Replace Tax	48,275	8,000				
Motor Fuel Tax		135,000				
Prepared Food & Bev. Tax	119,200					
Demolition Tax	25,000					
Foreign Fire Insurance Tax		27,500				
Vehicle License	135,250					
Parking Lot Permits	106,085					
Building Permits	520,200					
Business Licenses	67,300					
Other Permits & Licenses	60,535					
Sewer Charge	170,000					
Service Fees	35,250					
Court Fines	68,000					
Parking Fines	22,000					
Other Fines	9,900				12,500	
Franchise/PEG Fees	155,658					
E-911 Surcharge		78,500				
Interest Earnings	10,500	1,220	1,500	383,600	400	
Rental Income	170,001					
Grants/Donations	2,500					28,153
Asset Sales	1,500	10,000				
Miscellaneous Income	45,500	50	3,570	138,820	11,400	
Water Sales			1,369,000			
Other Water Fees			25,150			
Library Fees					9,000	
<b>TOTAL REVENUES</b>	<b>\$9,703,879</b>	<b>\$607,970</b>	<b>\$1,399,220</b>	<b>\$522,420</b>	<b>\$931,753</b>	<b>\$28,153</b>
Interfund Transfers In		552,618		689,235		
<b>TOTAL REVENUES &amp; TRANSFR</b>	<b>\$9,703,879</b>	<b>\$1,160,588</b>	<b>\$1,399,220</b>	<b>\$1,211,655</b>	<b>\$931,753</b>	<b>\$28,153</b>

EXPENDITURES						
Personnel Services	\$4,283,850		\$276,050		\$561,250	
Contracts/Commodities	2,916,176	73,100	726,400		263,500	28,153
Capital Outlay	2,213,200	346,300	135,000		13,000	
Contingency	200,000		50,000		11,003	
Debt Service	0	253,868	217,344			
Pension Costs	0	404,446	38,400	840,253	83,000	
<b>TOTAL EXPENDITURES</b>	<b>\$9,613,226</b>	<b>\$1,077,714</b>	<b>\$1,443,194</b>	<b>\$840,253</b>	<b>\$931,753</b>	<b>\$28,153</b>
Interfund Transfers Out	1,226,853		15,000			
<b>TTL EXPENDITURES &amp; TRANSFR</b>	<b>\$10,840,079</b>	<b>\$1,077,714</b>	<b>\$1,458,194</b>	<b>\$840,253</b>	<b>\$931,753</b>	<b>\$28,153</b>

**INTERFUND TRANSFER & ADVANCE TO OTHER FUNDS RECONCILIATION  
 FY 2017-FY 2018 BIENNIAL BUDGET**

Fund From	Department	Fund To	FY2014 Actual	FY2015 Actual	FY2016 Est Actual	FY2017 Budget	FY2018 Budget	Explanation
<b><u>Transfers from the General Fund</u></b>								
General	Finance	Vehicle Replace	\$25,000	\$30,000	\$40,000	\$25,000	\$40,000	Transfer to Vehicle/Equipment Fund for accumulation of resources to replace vehicles and equipment.
	Comm Develop		\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	
	Police Sworn		\$30,000	\$30,000	\$35,000	\$60,000	\$60,000	
	Fire		\$75,000	\$100,000	\$100,000	\$100,000	\$100,000	
	Streets		\$0	\$40,000	\$40,000	\$40,000	\$40,000	
	Sanitation		\$0	\$0	\$0	\$0	\$0	
	Forestry		\$0	\$15,000	\$15,000	\$15,000	\$15,000	
	Parks		\$0	\$25,000	\$25,000	\$25,000	\$25,000	
	Sewers		\$0	\$0	\$0	\$0	\$0	
	<i>Subtotal</i>		<i>\$134,000</i>	<i>\$244,000</i>	<i>\$259,000</i>	<i>\$269,000</i>	<i>\$284,000</i>	
General	Administration	2012 G.O. Bond	253,850	255,862	253,793	251,493	253,618	Principal & Interest on bonds
General	Police Sworn	Police Pension	572,963	610,228	646,454	656,725	689,235	Pension property tax revenue. Supplement street repaving project financing.
General	PW Capital	Motor Fuel Tax	0	182,000	0	0	0	
Total Transfers from the General Fund			<b>960,813</b>	<b>1,292,090</b>	<b>1,159,247</b>	<b>1,177,218</b>	<b>1,226,853</b>	
<b><u>Water Fund Advance to Other Funds</u></b>								
Water		Vehicle Replace	15,000	15,000	15,000	15,000	15,000	Advance for vehicle replacements
			<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	
<b>GRAND TOTAL TRANSFERS &amp; ADVANCES</b>			<b>975,813</b>	<b>1,307,090</b>	<b>1,174,247</b>	<b>1,192,218</b>	<b>1,241,853</b>	

**FUND BALANCES AND NET ASSETS**  
**FY2013-FY2018**

<b>FUND BALANCES</b>	<b>GENERAL</b>	<b>SPECIAL REVENUE FUNDS</b>					<b>DEBT</b>
	<b>IL Municipal Retirement</b>	<b>Social Security</b>	<b>Motor Fuel Tax</b>	<b>Enhanced 911</b>	<b>Special Fire Tax</b>	<b>2012 G.O.Bonds</b>	
<b>Audited Fund Balance, April 30, 2013</b>	\$4,659,807	\$269,009	\$264,505	\$120,801	\$285,958	\$37,901	\$966
Revenues	\$9,474,251	\$179,598	\$206,232	\$167,599	\$83,215	\$24,407	\$0
Inter-fund Transfers In	\$14,166	\$0	\$0	\$0	\$0	\$0	\$253,850
Expenditures	\$8,142,043	\$197,652	\$238,129	\$3,146	\$29,893	\$31,785	\$254,100
Inter-fund Transfers Out	\$960,813	\$0	\$0	\$0	\$14,166	\$0	\$0
<b>Audited Fund Balance, April 30, 2014</b>	<b>\$5,045,368</b>	<b>\$250,955</b>	<b>\$232,608</b>	<b>\$285,254</b>	<b>\$325,114</b>	<b>\$30,523</b>	<b>\$716</b>
Revenues	\$9,661,812	\$154,144	\$183,997	\$192,854	\$82,724	\$26,105	\$0
Inter-fund Transfers In	\$0	\$0	\$0	\$182,000	\$0	\$0	\$255,863
Expenditures	\$7,252,116	\$190,897	\$240,423	\$482,264	\$201,058	\$32,282	\$255,863
Inter-fund Transfers Out	\$1,292,090	\$0	\$0	\$0	\$0	\$0	\$0
<b>Audited Fund Balance, April 30, 2015</b>	<b>\$6,162,974</b>	<b>\$214,202</b>	<b>\$176,182</b>	<b>\$177,844</b>	<b>\$206,780</b>	<b>\$24,346</b>	<b>\$716</b>
Revenues	\$9,609,953	\$153,868	\$193,837	\$130,045	\$79,130	\$28,145	\$0
Inter-fund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$253,793
Expenditures	\$8,014,024	\$346,759	\$231,000	\$0	\$110,543	\$29,500	\$253,793
Inter-fund Transfers Out	\$1,159,247	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Fund Balance, April 30, 2016</b>	<b>\$6,599,656</b>	<b>\$21,311</b>	<b>\$139,019</b>	<b>\$307,889</b>	<b>\$175,367</b>	<b>\$22,991</b>	<b>\$716</b>
Revenues	\$9,736,769	\$156,060	\$199,770	\$132,545	\$78,530	\$27,565	\$0
Inter-fund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$251,493
Expenditures	\$9,021,008	\$158,084	\$236,648	\$0	\$52,213	\$31,700	\$251,743
Inter-fund Transfers Out	\$1,177,218	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Fund Balance, April 30, 2017</b>	<b>\$6,138,199</b>	<b>\$19,287</b>	<b>\$102,141</b>	<b>\$440,434</b>	<b>\$201,684</b>	<b>\$18,856</b>	<b>\$466</b>
<b>Fund Balance as % of Non-capital expenses</b>	<b>73.1%</b>						
Revenues	\$9,703,879	\$156,060	\$199,770	\$135,045	\$78,530	\$27,565	\$0
Inter-fund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$253,618
Expenditures	\$9,613,226	\$162,826	\$241,620	\$0	\$52,213	\$31,700	\$253,868
Inter-fund Transfers Out	\$1,226,853	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Fund Balance, April 30, 2018</b>	<b>\$5,001,999</b>	<b>\$12,521</b>	<b>\$60,291</b>	<b>\$575,479</b>	<b>\$228,001</b>	<b>\$14,721</b>	<b>\$216</b>
<b>Fund Balance as % of Non-capital expenses</b>	<b>58.0%</b>						
<b>YEAR2YEAR CHANGES IN FUND BALANCE</b>							
Percentage Change from FY2012 to 2013	6.3%	3.5%	7.8%	15608.8%	2.6%	1.4%	-22.5%
Percentage Change from FY2013 to 2014	8.3%	-6.7%	-12.1%	136.1%	13.7%	-19.5%	-25.9%
Percentage Change from FY2014 to 2015	22.2%	-14.6%	-24.3%	-37.7%	-36.4%	-20.2%	0.0%
Percentage Change from FY2015 to 2016	7.1%	-90.1%	-21.1%	73.1%	-15.2%	-5.6%	0.0%
Percentage Change from FY2016 to 2017	-7.0%	-9.5%	-26.5%	43.0%	15.0%	-18.0%	-34.9%
Percentage Change from FY2017 to 2018	-18.5%	-35.1%	-41.0%	30.7%	13.0%	-21.9%	-53.6%

<sup>a</sup>Excludes the Special Service Area Capital & its related Debt fund as they have no budget.

**FUND BALANCES AND NET ASSETS**  
**FY2013-FY2018**

<b>FUND BALANCES</b>	<b>TOTAL</b>			<b>WATER FUND UNRESTRICTED NET ASSETS</b>		
	<b>CAPITAL PROJECTS</b>		<b>GOVERNMENTAL FUNDS<sup>a</sup></b>	<b>Operating</b>	<b>Capital Bond Proceeds</b>	<b>Vehicle Replace Reserve</b>
	<b>Redvlpmnt Program</b>	<b>Vehicle/Equip Replacemnt</b>				
<b>Audited Fund Balance, April 30, 2013</b>	\$443,033	\$361,581	\$6,443,561	\$1,154,005	\$59,826	\$251,191
Revenues	\$346,374	\$6,822	\$10,488,498	\$1,329,415	\$0	\$0
Inter-fund Transfers In	\$0	\$134,000	\$402,016	\$0	\$7,964	\$7,500
Expenditures	\$412,667	\$123,254	\$9,432,669	\$1,228,602	\$67,790	\$0
Inter-fund Transfers Out	\$0	\$0	\$974,979	\$15,464	\$0	\$0
<b>Audited Fund Balance, April 30, 2014</b>	<b>\$376,740</b>	<b>\$379,149</b>	<b>\$6,926,427</b>	<b>\$1,239,354</b>	<b>\$0</b>	<b>\$258,691</b>
Revenues	\$196,175	\$85,770	\$10,583,581	\$1,229,962	\$0	\$0
Inter-fund Transfers In	\$0	\$244,000	\$681,863	\$0	\$0	\$15,000
Expenditures	\$204,655	\$206,545	\$9,066,103	\$1,258,890	\$0	\$0
Inter-fund Transfers Out	\$0	\$0	\$1,292,090	\$15,000	\$0	\$0
<b>Audited Fund Balance, April 30, 2015</b>	<b>\$368,260</b>	<b>\$502,374</b>	<b>\$7,833,678</b>	<b>\$1,195,426</b>	<b>\$0</b>	<b>\$273,691</b>
Revenues	\$5	\$12,800	\$10,207,783	\$1,230,595	\$0	\$0
Inter-fund Transfers In	\$0	\$259,000	\$512,793	\$0	\$0	\$15,000
Expenditures	\$115,000	\$55,100	\$9,155,719	\$1,333,399	\$0	\$0
Inter-fund Transfers Out	\$0	\$0	\$1,159,247	\$15,000	\$0	\$0
<b>Estimated Fund Balance, April 30, 2016</b>	<b>\$253,265</b>	<b>\$719,074</b>	<b>\$8,239,288</b>	<b>\$1,077,622</b>	<b>\$0</b>	<b>\$288,691</b>
Revenues	\$5	\$10,700	\$10,341,944	\$1,286,480	\$0	\$0
Inter-fund Transfers In	\$0	\$269,000	\$520,493	\$0	\$0	\$15,000
Expenditures	\$250,000	\$132,000	\$10,133,396	\$2,079,294	\$0	\$0
Inter-fund Transfers Out	\$0	\$0	\$1,177,218	\$15,000	\$0	\$0
<b>Projected Fund Balance, April 30, 2017</b>	<b>\$3,270</b>	<b>\$866,774</b>	<b>\$7,791,111</b>	<b>\$269,808</b>	<b>\$0</b>	<b>\$303,691</b>
<b>Fund Balance as % of Non-capital expenses</b>						
Revenues	\$0	\$11,000	\$10,311,849	\$1,399,220	\$0	\$0
Inter-fund Transfers In	\$0	\$284,000	\$537,618	\$0	\$0	\$15,000
Expenditures	\$0	\$332,500	\$10,687,953	\$1,443,194	\$0	\$0
Inter-fund Transfers Out	\$2,987	\$0	\$1,229,840	\$15,000	\$0	\$0
<b>Projected Fund Balance, April 30, 2018</b>	<b>\$283</b>	<b>\$829,274</b>	<b>\$6,722,785</b>	<b>\$210,834</b>	<b>\$0</b>	<b>\$318,691</b>
<b>Fund Balance as % of Non-capital expenses</b>						
<b>YEAR2YEAR CHANGES IN FUND BALANCE</b>						
Percentage Change from FY2012 to 2013	-40.3%	-0.2%	2.1%	10.5%	0.0%	3.1%
Percentage Change from FY2013 to 2014	-15.0%	4.9%	7.5%	7.4%	-100.0%	3.0%
Percentage Change from FY2014 to 2015	-2.3%	32.5%	13.1%	-3.5%	----	5.8%
Percentage Change from FY2015 to 2016	-31.2%	43.1%	5.2%	-9.9%	----	5.5%
Percentage Change from FY2016 to 2017	-98.7%	20.5%	-5.4%	-75.0%	----	5.2%
Percentage Change from FY2017 to 2018	-91.3%	-4.3%	-13.7%	-21.9%	----	4.9%

<sup>a</sup>Excludes the Special Service Area Capital & its related Del

**FUND BALANCES AND NET ASSETS**  
**FY2013-FY2018**

**FUND BALANCES**

	POLICE PENSION TRUST Restricted Net Assets	LIBRARY FUND BALANCES	
		Operating	Grants & Donations
Audited Fund Balance, April 30, 2013	\$7,697,492	\$415,368	\$114,992
Revenues	\$1,100,224	\$907,117	\$16,516
Inter-fund Transfers In	\$572,963	\$0	\$0
Expenditures	\$812,367	\$911,019	\$16,516
Inter-fund Transfers Out	\$0	\$0	\$0
Audited Fund Balance, April 30, 2014	\$8,558,312	\$411,466	\$114,992
Revenues	\$597,186	\$872,810	\$13,534
Inter-fund Transfers In	\$610,228	\$0	\$0
Expenditures	\$831,279	\$871,006	\$14,850
Inter-fund Transfers Out	\$0	\$0	\$0
Audited Fund Balance, April 30, 2015	\$8,934,447	\$413,270	\$113,676
Revenues	\$502,279	\$905,314	\$24,909
Inter-fund Transfers In	\$646,454	\$0	\$0
Expenditures	\$962,324	\$899,442	\$24,909
Inter-fund Transfers Out	\$0	\$0	\$0
Estimated Fund Balance, April 30, 2016	\$9,120,856	\$419,142	\$113,676
Revenues	\$513,375	\$919,348	\$28,153
Inter-fund Transfers In	\$656,725	\$0	\$0
Expenditures	\$824,750	\$978,348	\$28,153
Inter-fund Transfers Out	\$0	\$0	\$0
Projected Fund Balance, April 30, 2017	\$9,466,206	\$360,142	\$113,676
<b>Fund Balance as % of Non-capital expenses</b>			
Revenues	\$522,420	\$931,753	\$28,153
Inter-fund Transfers In	\$689,235	\$0	\$0
Expenditures	\$840,253	\$931,753	\$28,153
Inter-fund Transfers Out	\$0	\$0	\$0
Projected Fund Balance, April 30, 2018	\$9,837,608	\$360,142	\$113,676
<b>Fund Balance as % of Non-capital expenses</b>			
<b><u>YEAR2YEAR CHANGES IN FUND BALANCE</u></b>			
Percentage Change from FY2012 to 2013	7.5%	26.4%	3.4%
Percentage Change from FY2013 to 2014	11.2%	-0.9%	0.0%
Percentage Change from FY2014 to 2015	4.4%	0.4%	-1.1%
Percentage Change from FY2015 to 2016	2.1%	1.4%	0.0%
Percentage Change from FY2016 to 2017	3.8%	-14.1%	0.0%
Percentage Change from FY2017 to 2018	3.9%	0.0%	0.0%

<sup>a</sup>Excludes the Special Service Area Capital & its related Del

**DEBT INFORMATION  
FY2017-FY2018 BIENNIAL BUDGET**

The Village's credit rating from Moody's Investor Service is Aaa.

**A. TOTAL OUSTANDING G.O. DEBT & CURRENT DEBT PAYMENTS**

Purpose/Year	Original Debt	Rate	Retirement Date	Principal Outstanding	FY2016-17		
					Principal Payment	Interest Payment	Total Payment
2012 G.O. Refunding Bonds	1,685,000	0.75%-2.35%	15-Dec-2020	1,200,000	230,000	21,493	251,493
Water Refund Bnds - Series 2011	2,185,000	2.0%-3.50%	15-Dec-2024	1,690,000	170,000	50,244	220,244
<b>VILLAGE BONDED DEBT</b>	<b>3,870,000</b>			<b>2,890,000</b>	<b>400,000</b>	<b>71,737</b>	<b>471,737</b>

Purpose/Year	Original Debt	Rate	Retirement Date	Principal Outstanding	FY2017-18		
					Principal Payment	Interest Payment	Total Payment
2012 G.O. Refunding Bonds	1,685,000	0.75%-2.35%	15-Dec-2020	1,150,000	235,000	18,618	253,618
Water Refund Bnds - Series 2011	2,185,000	2.0%-3.50%	15-Dec-2024	1,520,000	170,000	46,844	216,844
<b>VILLAGE BONDED DEBT</b>	<b>3,870,000</b>			<b>2,670,000</b>	<b>405,000</b>	<b>65,462</b>	<b>470,462</b>

**B. DEBT LIMIT**

As a home rule unit of government the Village does not have a statutory legal debt limit.

However, the Village's debt policies are:

1. general obligation debt limit of 5% of the Equalized Assessed Value of taxable property;
2. maximum annual general obligation debt payments to 10% of general fund revenues; and
3. avoid use of short term debt.

		<u>PER CAPITA DEBT</u>
Equalized Assessed Valuation (2015)	521,831,874	\$1,200,000 Outstanding G.O. Debt/5,722 pop.
Bond Debt Limit-5% of Assessed Value:	26,091,594	
Total Outstanding G.O. Debt	<u>1,200,000</u>	<b>Per capita debt = \$209.72</b>
<b>Debt Margin @ 4/30/15</b>	<b><u>24,891,594</u></b>	
Total General Revenues - 10%	977,292	Prior year per capita debt = \$249.91
2016-17 General Fund Payments	<u>251,493</u>	
<b>Unexpended debt capacity</b>	<b><u>725,799</u></b>	

**C. SCHEDULE OF FUTURE DEBT**

Year Ending April 30	2012	2011	Total
	G.O. Refunding	Water Rev Refund Bonds	
The 2012 G.O. Refunding Bonds are paid by the General Fund.	2017 251,492	220,244	471,736
	2018 253,617	216,844	470,461
	2019 254,975	222,594	477,569
The 2011 Water Bonds are paid by the Water Fund.	2020 255,775	217,644	473,419
	<u>2021 255,875</u>	217,469	473,344
	2022	216,688	216,688
	2023	220,513	220,513
	2024	219,013	219,013
	<b>2025</b>	217,350	217,350
	<b>\$1,271,734</b>	<b>\$1,968,356</b>	<b>\$3,240,090</b>

The Village's compensation program aims to attract, retain, an incentivize qualified and productive employees. To do so, the Village pegs position salary levels at or above the average of those in the competitive market and sets an appropriate compensation relationship between positions within the Village organization. The Official Village Pay Plan establishes a salary range which recognizes individual ability and exhibited job performance as the basic considerations in salary determination. In addition, the Village has reviewed pay levels in other Lake County and North Shore communities as "market comparables." An annual compensation survey is used as a gauge for this purpose.

The Village's Official Pay Plan is reviewed by the Village Board every year during the annual budget process. All regular, full time employees not covered by a collective bargaining agreement are eligible for salary increases within the approved salary range, consistent with the Plan's criteria and economic conditions. The Village Administrator is responsible for the administration and interpretation of the Plan and sets salaries for all employees within the salary ranges after discussing them with the Department Heads. Some employees are covered by a collective bargaining agreement.

Employee Number	Position	Market Comparables Base Salary <sup>1</sup>		Annual Base Salary <sup>2</sup>	Health Savings Contrib	Health Insurance Opt-Out	Auto Allowance <sup>3</sup>	ICMA 457 Pension Contrib	Housing Loan <sup>4</sup>	Other Comp <sup>5</sup>	TOTAL
		Minimum	Maximum								
100589	Administrative Secretary	45,942	68,023	55,660	-	1,000					56,660
100592	Asst Director of Finance	71,777	145,310	93,600	1,500						95,100
100524	Asst to Village Admin	59,023	101,360	77,492	750						78,242
100662	Bldg Code Supervisor	71,720	128,590	93,225	750	-				1,000	94,975
100669	Chief Mechanic	per CBA		63,630	-						63,630
100656	Deputy Police Chief	89,149	165,263	112,183	-						112,183
100258	Director of Finance	89,999	199,005	151,393	750						152,143
100464	Executive Assistant	48,090	82,731	60,820	1,500						62,320
100498	Finance Clerk	38,750	68,064	61,293	750					1,500	63,543
100663	Finance Clerk	38,750	68,064	58,250	1,500						59,750
100642	Maintenance II	per CBA		54,270	-						54,270
100649	Maintenance I	per CBA		51,896	-						51,896
100335	Maintenance II	per CBA		66,768	-					4,000	70,768
100370	Maintenance II	per CBA		66,768	-					650	67,418
100500	Maintenance II	per CBA		66,768	-					650	67,418
100633	Maintenance I	per CBA		48,900	-						48,900
100176	Police Chief	89,999	199,005	134,335	1,500						135,835
100425	Police Records Clerk	37,624	66,625	65,138	1,500						66,638
100454	Police Records Clerk	37,624	66,625	65,138	1,500						66,638
100655	Police Officer	per CBA		79,554	750						80,304
100650	Police Officer	per CBA		83,340	1,500						84,840
100651	Police Officer	per CBA		83,340	1,500						84,840
100392	Police Officer	per CBA		91,555	-	1,000					92,555
100457	Police Officer	per CBA		91,555	1,500						93,055
100459	Police Officer	per CBA		91,555	750						92,305
100494	Police Officer	per CBA		91,555	-	1,000					92,555
100544	Police Officer	per CBA		90,905	1,500						92,405
100587	Police Officer	per CBA		90,905	1,500						92,405
100644	Police Officer	per CBA		83,340	1,500						84,840
100411	Police Sergeant	per CBA		101,860	750						102,610
100443	Police Sergeant	per CBA		104,902	1,500						106,402
100479	Police Sergeant	per CBA		104,902	1,500						106,402
100363	PW Superintendent	59,275	115,153	88,408	1,500						89,908
100591	Village Administrator	147,000	240,000	196,650	1,500		4,800	10,000	5,000	10,000	227,950
100666	Village Engineer	65,601	124,978	112,270	1,500					1,000	114,770

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<sup>1</sup>Market comparables are the salary ranges of comparable local communities (not actual salaries) updated in March 2016.

<sup>2</sup>Includes the use of vacation and sick time.

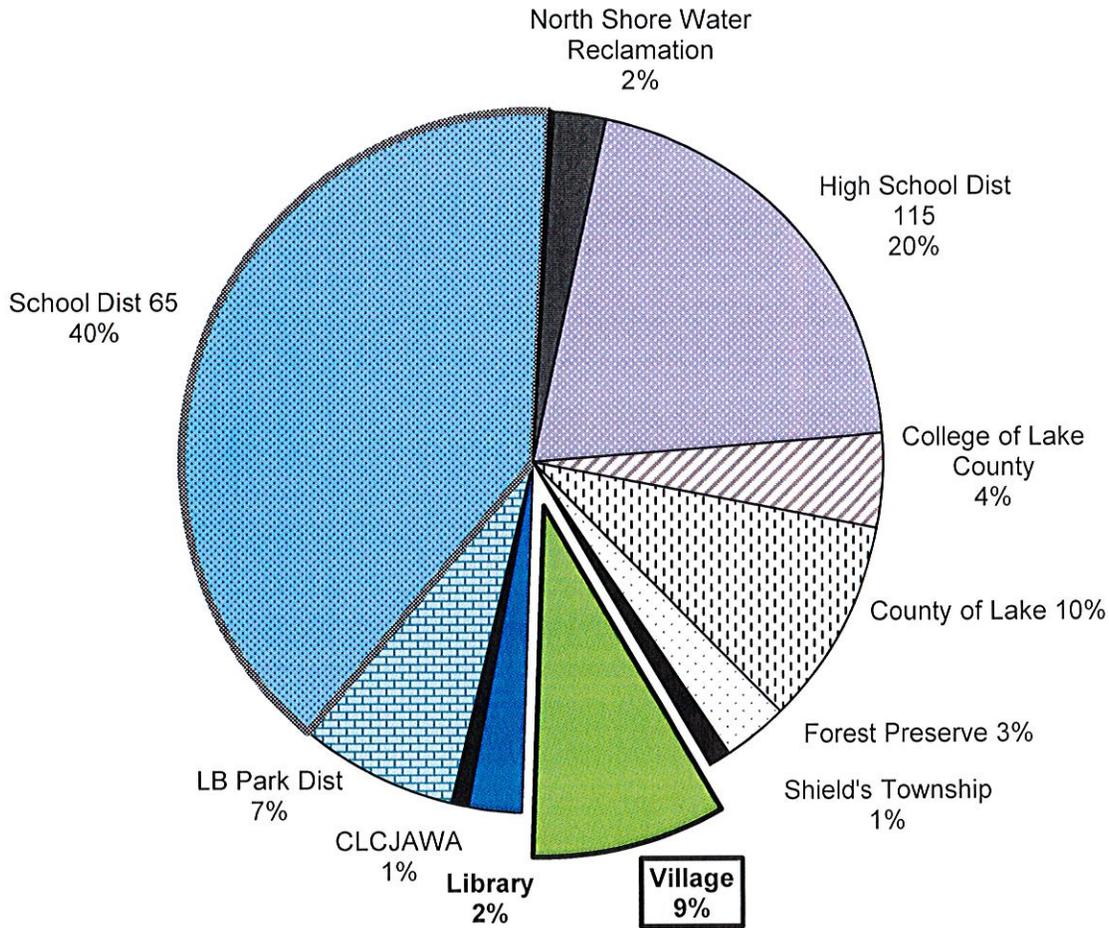
<sup>3</sup>Police Chief and Deputy Police Chief are provided a take-home vehicle.

<sup>4</sup>Village Administrator housing assistance (VA required to live in Lake Bluff) consisting of an interest-free \$200,000 loan, forgivable at \$5,000 per year beginning in the third year of employment.

<sup>5</sup>Extra-duty, longevity and bonus pay not included in base salary and paid as of date shown above.

CBA = collective bargaining agreement.

**VILLAGE OF LAKE BLUFF  
 2015 PROPERTY TAX RATES  
 AFFECTING VILLAGE RESIDENTS**



This chart does not include the Mosquito Abatement District levy which is 0.2% and the total equals 99% due to rounding.

2015 & 2014 Tax Rates by Taxing Distri (rate is \$100 of Equalized Assessed Value)

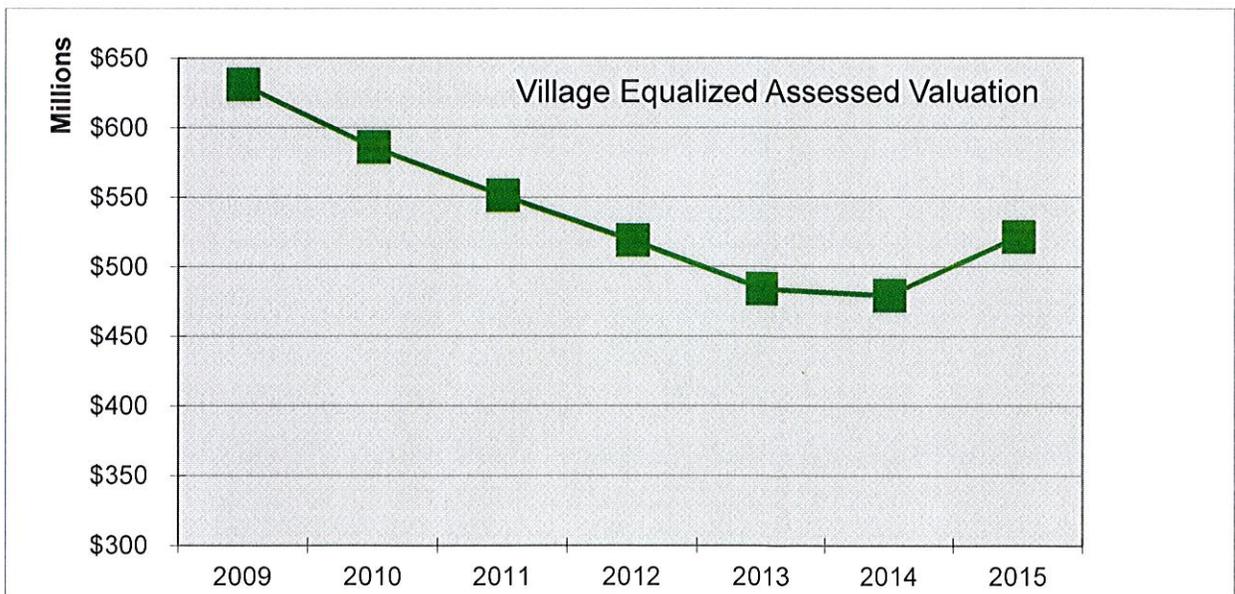
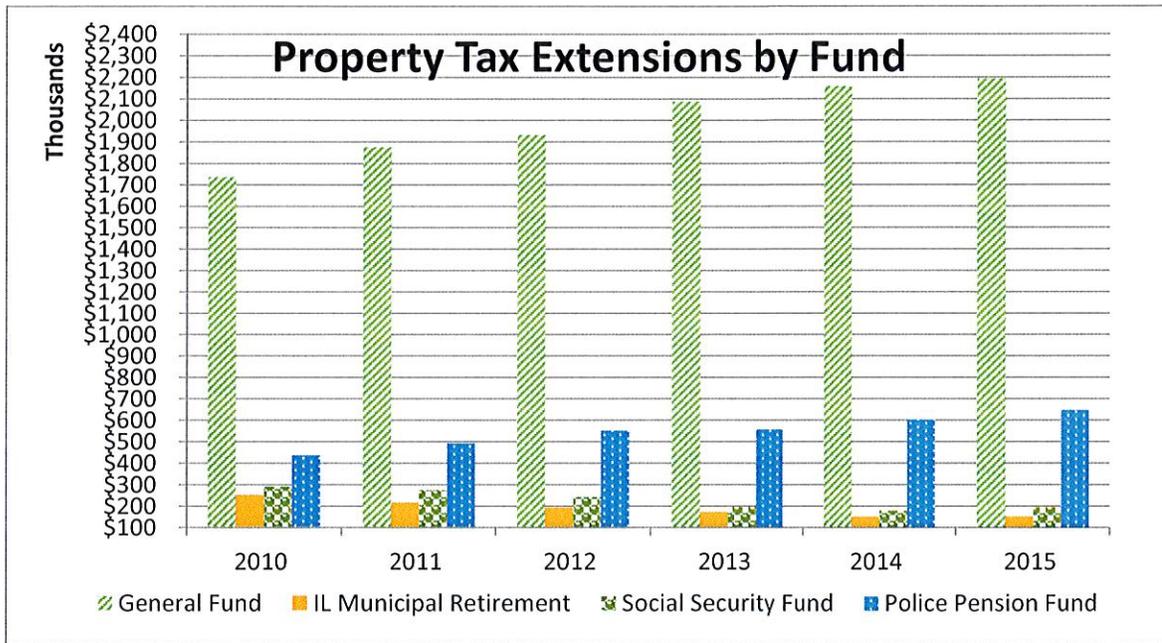
				<i>Sanctuary Rates</i>		
	2015	2014	% Change	2015	2014	% Change
Village	0.6145	0.6598	-6.87%	0.5526	0.5925	-6.74%
Library	0.1698	0.1823	-6.83%	0.1698	0.1823	-6.83%
CLCJAWA	0.0541	0.0559	-3.30%	0.0000	0.0000	-
LB Park Dist	0.5045	0.5358	-5.85%	0.5045	0.5358	-5.85%
School Dist 65	2.7454	2.7766	-1.12%	2.7454	2.7766	-1.12%
Mosquito Abatement	0.0145	0.0153	-5.15%	0.0145	0.0153	-5.15%
North Shore Water Recla	0.1656	0.1694	-2.23%	0.1656	0.1694	-2.23%
High School Dist 115	1.4093	1.4481	-2.68%	1.4093	1.4481	-2.68%
College of Lake County	0.2994	0.3061	-2.18%	0.2994	0.3061	-2.18%
County of Lake	0.6628	0.6825	-2.88%	0.6628	0.6825	-2.88%
Forest Preserve	0.2079	0.2100	-0.99%	0.2079	0.2100	-0.99%
Shield's Township	0.0700	0.0724	-3.36%	0.0700	0.0724	-3.36%
Rockland Fire Protection	0.0000	0.0000		0.7147	0.7180	-0.46%
<b>Total</b>	<b>\$ 6.918</b>	<b>\$ 7.114</b>	<b>-2.76%</b>	<b>\$ 7.516</b>	<b>\$ 7.709</b>	<b>-2.50%</b>

**VILLAGE OF LAKE BLUFF  
REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION  
FY2017-FY2018 ANNUAL BUDGET**

**GENERAL AND ALL OTHER GOVERNMENTAL FUNDS REVENUES**

Taxes

**Property tax receipts** will increase 1.4% over the prior year tax receipts due to a 0.8% CPI-U factor and new construction added to the tax rolls as allowed by PTELL law. The Police Pension tax revenue is recorded in the General Fund but transferred to the Pension Trust Fund pursuant to GASB 27. The Road & Bridge tax is a property tax levied by Shield's Township with the Village receiving 30% of the tax receipts not retained by the Township or 14% of the total R&B property tax extension. Below are two charts showing the total Village property tax extension by year and fund for 2010-2015 (revenues recorded in FY12-FY17.) FY18 property tax revenue is budgeted the same as FY17. The 2015 equalized assessed value (EAV) increased for the first time since 2008.



**VILLAGE OF LAKE BLUFF  
REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION  
FY2017-FY2018 ANNUAL BUDGET**

**Sales tax receipts** (state shared and local use tax) are predicted to increase by 0.3% in FY17 to \$2.791 million from FY16 estimated actual receipts of \$2.698 million from current businesses in the Village and a full year of the Target development. Below is a table showing the sales tax revenues (does not include the auto rental sales tax which averages about \$6,000 annually) by standard industrial classification (SIC) for calendar years 2011 through 2015 with the percentage change from 2014 to 2015. Auto sales account for 73% of the total sales tax down from 81% of the total in 2014 as food, drinking/eating places, and general merchandise categories increased due to the redevelopment of a vacant auto dealership to a Target store and other retail establishments. In calendar year 2014 food sales decreased by almost 75% and drugs/retail category decreased by 43% due to the closure of Dominick's grocery store at the end of 2013. Heinen's Fine Foods opened in the vacant Dominick's space in late October 2014. Manufacturing, while rising in 2014 decreased due to the change in the composition of businesses in the Business Park on Waukegan Rd.

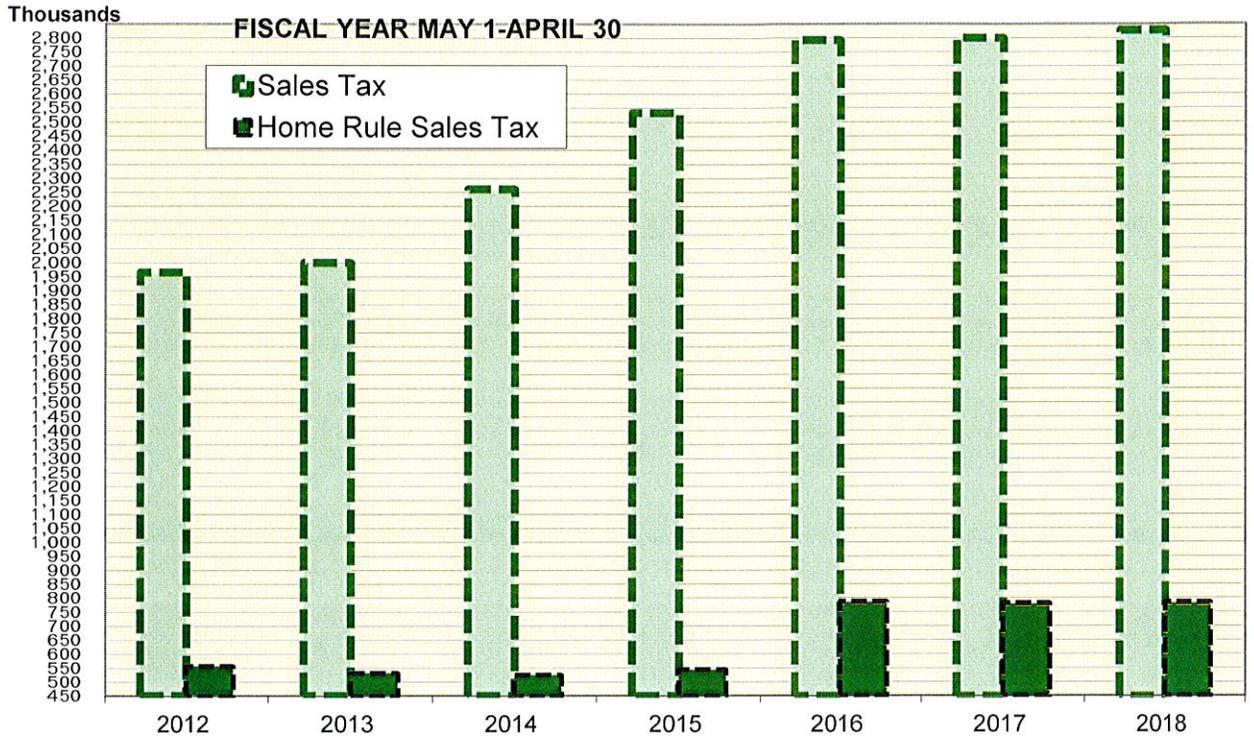
Category	Municipal Share of State Sales Tax by Calendar Year					% Change from prior year	2015 % of Total Sales Tax
	2011	2012	2013	2014	2015		
Automotive/Filling Stations	1,401,864	1,331,805	1,629,396	1,812,126	1,921,886	6.1%	72.8
Food	169,825	166,119	173,692	44,314	182,598	312.0	6.9
Agriculture/Others	105,018	103,118	118,311	152,277	152,283	<0.1	5.8
General Merchandise	---	---	---	---	123,715	---	4.7
Apparel, Furniture, Lumber, Hardware	120,013	127,509	107,787	113,356	114,985	1.4	4.4
Drinking/Eating Places	62,630	65,408	65,478	73,666	112,189	52.3	4.2
Drugs & Retail	53,000	56,018	49,974	28,319	22,705	(19.8)	0.8
Manufacturing	15,747	(5,276)	5,179	9,553	11,203	17.3	0.4
<b>Total</b>	<b>1,928,097</b>	<b>1,844,701</b>	<b>2,149,817</b>	<b>2,233,611</b>	<b>2,641,564</b>	<b>18.3%</b>	<b>100%</b>

**Home rule sales tax** of 1%, imposed January 1, 2006, is estimated at \$780,825 for FY17 which is 36% greater than FY16 projected receipts of \$753,675. This revenue source is not applicable to automotive or titled vehicles, grocery food, and medicines. Because of these exemptions, this source is more consistent (with the exception of the opening or closure of a major source of sales tax) and not subject to the volatility of auto sales. Below is a table showing the municipal home rule sales tax revenues by standard industrial classification (SIC) for calendar years 2011 through 2015 with the percentage change from 2014 to 2015.

Category	Municipal Home Rule Sales Tax by Calendar Year					% Change from prior year	2015 % of Total Sales Tax
	2011	2012	2013	2014	2015		
Agriculture/Others	99,439	100,655	116,394	150,349	150,412	<0.1%	21.6
Automotive/Filling Stations	151,951	140,724	137,244	143,430	145,050	1.1	20.8
Apparel, Furniture, Lumber, Hardware	119,982	127,502	107,786	113,353	114,973	1.4	16.5
Drinking/Eating Places	59,487	63,145	62,714	70,773	109,561	54.8	15.7
General Merchand	---	---	---	---	96,087	---	13.8
Food	61,172	59,964	61,789	17,400	50,907	192.6	7.3
Drugs & Retail	48,453	47,086	43,200	24,683	21,039	(14.8)	3.0
Manufacturing	15,454	(5,745)	4,702	9,175	9,248	0.8	1.3
<b>Total</b>	<b>555,938</b>	<b>533,331</b>	<b>533,829</b>	<b>529,163</b>	<b>697,277</b>	<b>31.8%</b>	<b>100%</b>

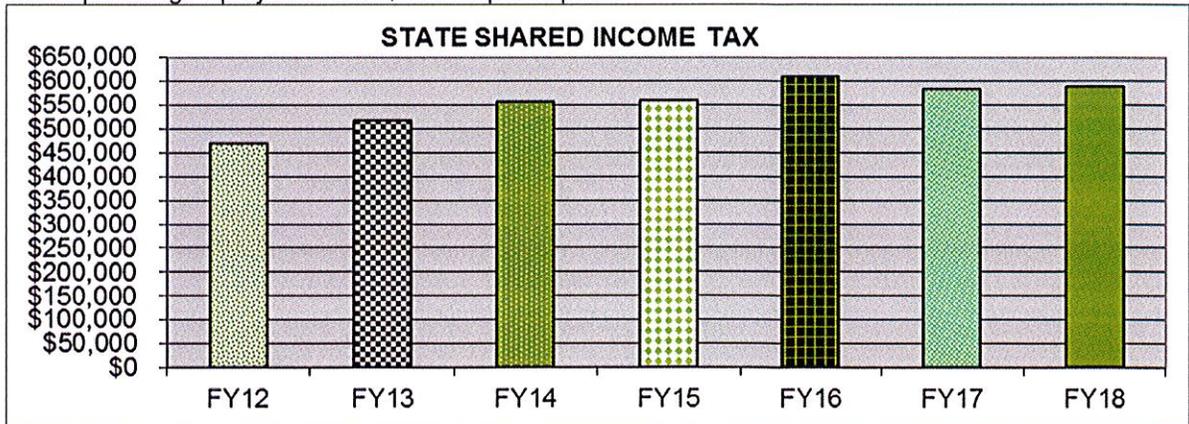
**VILLAGE OF LAKE BLUFF  
REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION  
FY2017-FY2018 ANNUAL BUDGET**

Below is a chart showing the municipal portion of the State shared sales tax and the home rule sales tax for the past 5 fiscal years and an estimate of the taxes for FY17 and FY18.



**Sales Tax Sharing – City of North Chicago:** This revenue is derived from the Corridor Agreement with the City of North Chicago which is adjacent to the Village's northern boundary. This source of revenue fluctuates based on the businesses located on this busy stretch of Highway 41. The FY15 revenue was received in FY16 explaining the lack of revenue; however the FY17 and FY18 projections are a more typical \$15,000 per year.

**Income tax revenues** for FY16 are \$609,807 which is \$106.57 per capita and \$8.64 per capita more than the FY15. This increase likely is attributed to corporate income tax receipts and capital gains. FY12 income tax revenue was less than prior years not only as a result of the State-wide unemployment but also because the Village's population declined from 6,056 to 5,722 in the 2010 census. FY13 revenues rebounded by 10% more than the prior year assumed to be from other income sources and not all from an increase in employment. According to the State, the growth in FY14 appears to be from capital gains taxes. Below is a chart showing five years of actual income tax revenue and the FY17-18 projections. The FY17 revenue projections are derived from the Illinois Municipal League projections of \$102.00 per capita.

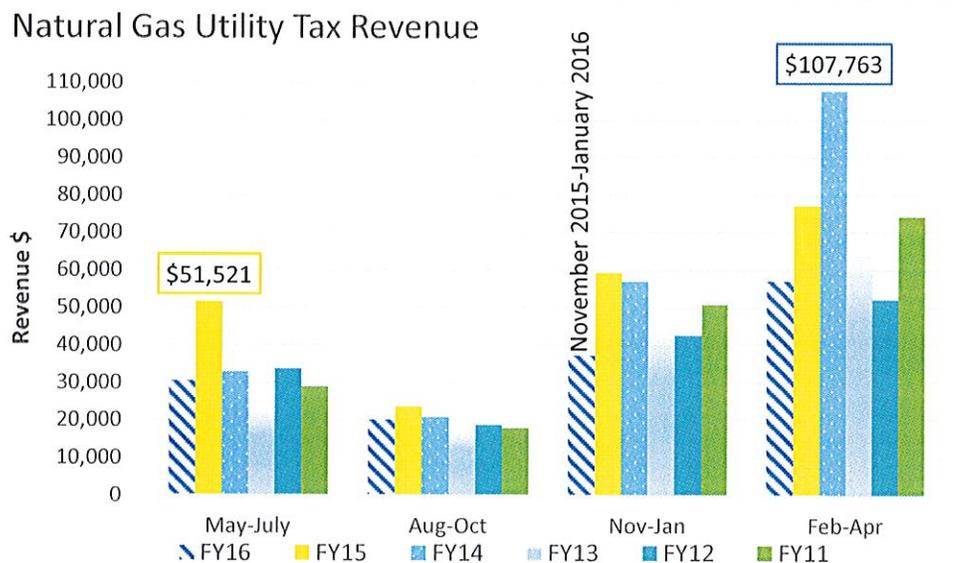


**VILLAGE OF LAKE BLUFF  
REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION  
FY2017-FY2018 ANNUAL BUDGET**

**Utility Taxes:** There is no proposed change to the current *rate* of 5% of gross receipts for **natural gas and telecommunications taxes** or the kilowatt hour structure for **electric utility tax**.

**Natural gas tax** revenue decreased by 14.4% in FY12 because of reduced supply costs as a result of the abundance of natural gas. FY13 tax receipts was \$138 more than FY12 but FY14 increased by 48% due to an increase in demand due to the subzero temperatures experienced in the Midwest in winter 2013-14. This is evident in the February-April 2014 quarter amount of \$107,763 was 68% greater than the same quarter in 2013. This cooler weather pattern is assumed to be partly the reason for the May-July 2014 amount of \$51,521 which is the highest amount received for the summer quarter since at least 1996. FY15 revenue is estimated to decline from FY14 by 23% due to the milder weather and natural gas costs. FY16 is projected to be 1.5% higher than FY15 estimated actual.

Below is a chart showing the volatility of natural gas tax revenues by quarter for the past 5 years.

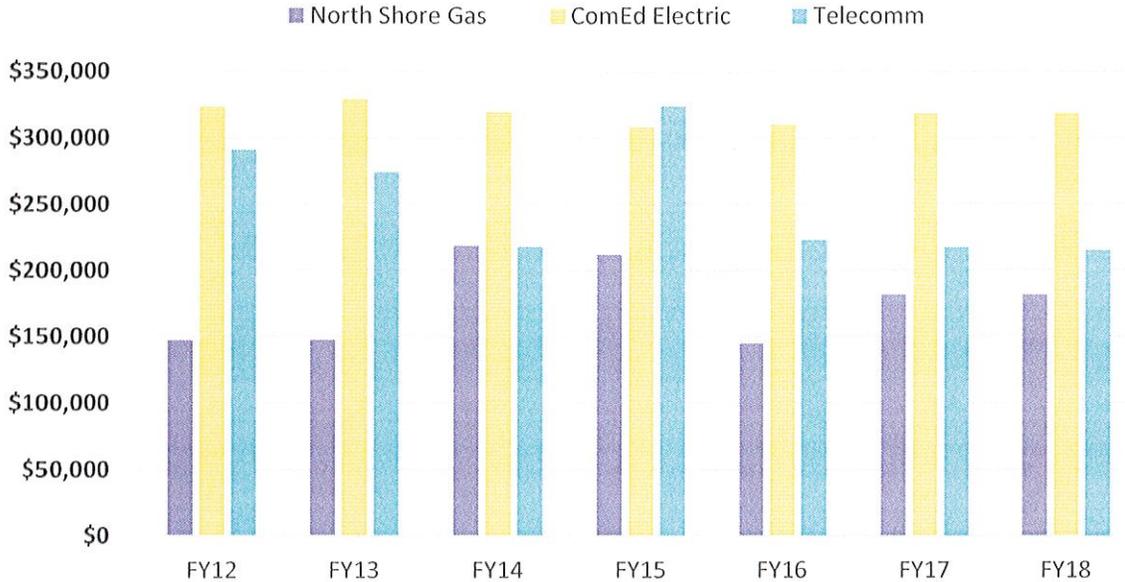


**Electric utility tax** revenue has been consistent with only minor deviations over the past five years. Revenues in FY15 declined by 4% from FY14 due to a reduction in consumption attributed to the mild summer weather. FY16 revenues of \$310,025 rose by 0.6% over FY15. FY17 and FY18 projections are \$318,100 each year.

**Telecommunications tax** receipts have been steadily declining for several reasons including lower costs attributed to the competitive market and consumer use of the Internet for voice communication. Two years ago the State notified the Village that a large telecommunications carrier was ordered to seek refunds from the states on behalf of customers that were charged telecomm taxes on transactions that were not properly taxable under federal and state laws. Illinois municipalities were advised that a significant portion of the State refunds involved proceeds that were distributed to local governments. While the State recovered the \$32,792 Lake Bluff share of the refund over an equal amount each month for a year, the Village reduced its FY14 telecommunications tax revenue by this amount. After this adjustment, FY14 revenue is \$217,745; \$55,867 or 25.7% less than FY13 revenue of \$273,612. The FY15 revenue of \$231,348 is 6.2% greater than FY14 (after taking into account the refundable adjustment noted above.) FY16 revenues declined to \$222,923 reflecting a 3.6% decrease from FY15. Fiscal years 17 and 18 revenues are projected at \$217,500 each year as this source of revenue continues to decline.

## VILLAGE OF LAKE BLUFF REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION FY2017-FY2018 ANNUAL BUDGET

Below is a chart showing the gas, electric and telecommunications utility tax receipts for the past five years and anticipated amounts for FY17 and FY18.



**Prepared food and beverage tax** rate is 1% of the prepared food and beverages sold in the Village. This source ebbs and flows with the opening and closing of restaurants. The FY14 revenue was \$61,174 and FY15 revenue was \$70,487. FY16 receipts of \$96,703 increased by 37% based on the opening of Potbelly, Chipolte, and Meatheads in the summer of 2015 on the site adjacent to the Target store. The FY17 and FY18 revenue is projected at \$115,700 and \$119,200, respectively.

**Demolition tax** projection of \$37,500 in FY17 is based on the potential issuance of three permits. FY18 revenue is estimated at \$25,000 based on the issuance of two permits. The demolition tax was enacted on May 1, 2005 at a rate of \$5,000 each then revised to \$7,500 as of May 1, 2008 and on May 1, 2009 to \$10,000 for residential structures, \$12,500 for landmark designated structures and \$15,000 for certified landmark designated structures. The recession's impact on building activity has diminished the volume of teardowns as was experienced in Lake Bluff prior to 2008. This revenue is projected conservatively because of the unpredictability of this source.

### Licenses & Permits

**Parking revenues** are derived from three parking lots and projected at \$101,385 in the aggregate for FY17 and \$106,085 for FY18. The annual parking permit fee for the Village/Mawman lot increased in FY13 from \$100 to \$125. The train station lot (leased from the Union Pacific Railroad) annual permit fee was raised from \$300 to \$360 and the daily pass increased from \$2 to \$3 to offset the cost of a new ticketing system and resulting in revenues rising from \$65k in 2012 to \$94k in FY13. Further, to encourage the use of limited on-street parking for customers only, CBD merchant employees can park in a designated section of the train station lot for \$25 per year. The Walnut parking lot 20 spaces were reallocated from permit parking to 3-hour limit parking effective March 2015. Previously, this lot could be used during the day for merchant employees the cost of \$50 annually.

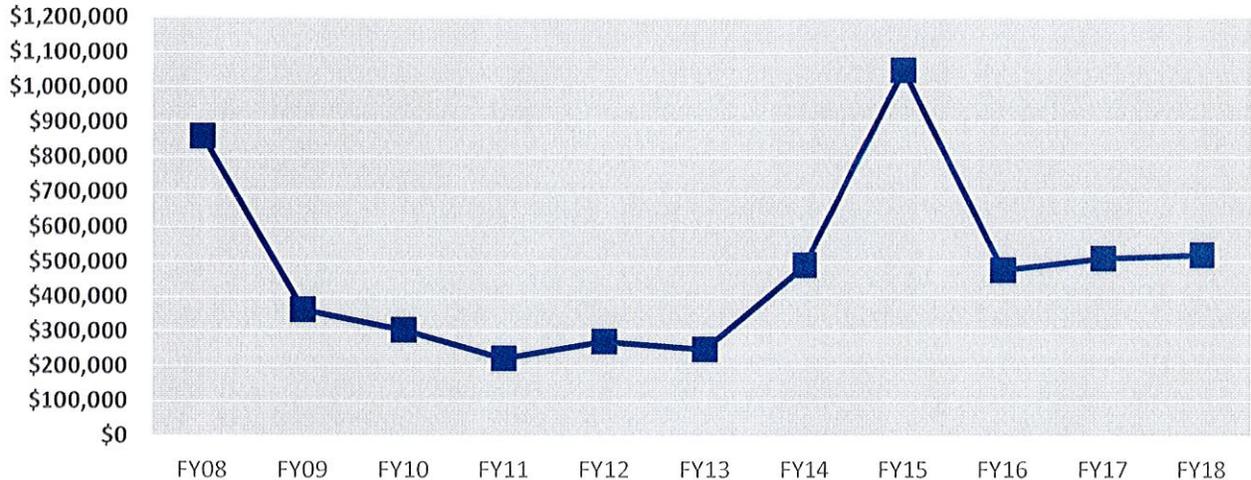
**Building permit revenue** of \$510,000 and \$520,200 is projected for FY17 and FY18, respectively based on total residential and commercial construction value of \$17 million. FY15 estimated revenue of \$1.05 million is based on revenue from the remodeling of Dominick's space for Heinen's Food Store, the redevelopment of the Shepard Chevrolet site into a Target store with several businesses in the outlots, and a large new residence in the Lansdowne subdivision. New residential building in the Lansdowne subdivision is now almost full but the two stalled developments – Stonebridge and

## VILLAGE OF LAKE BLUFF REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION FY2017-FY2018 ANNUAL BUDGET

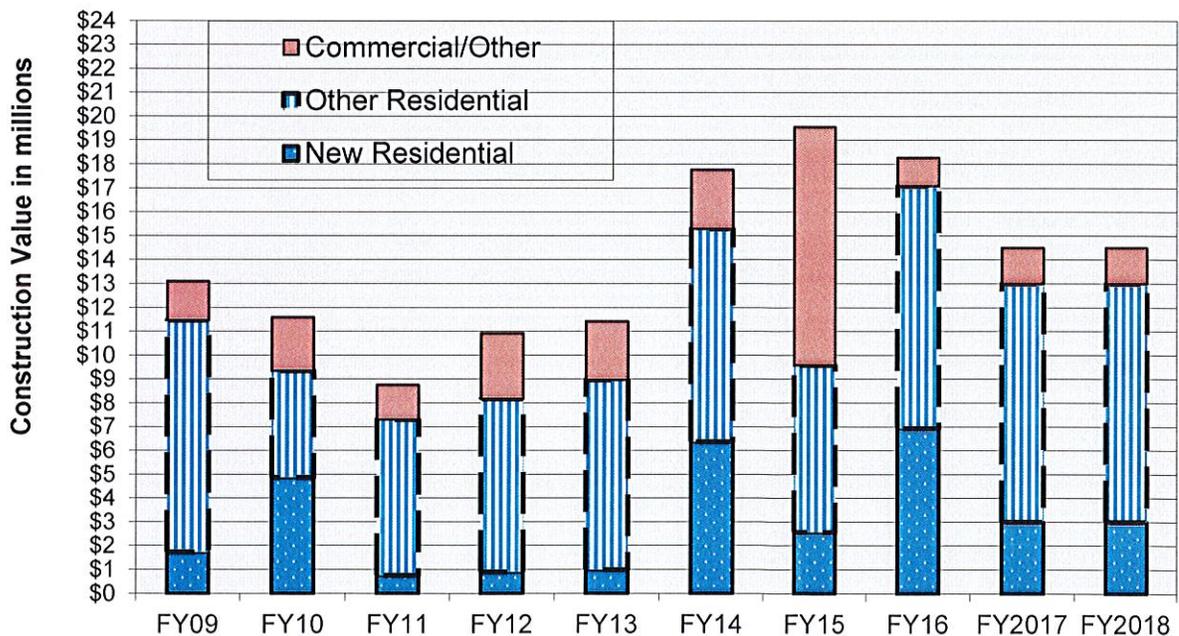
Wimbledon Estates - are not expected to revive until 2016 or later. The Village building fee is 3% of the construction value of the property.

Below is a chart showing building permit revenues from FY08 through FY16 with projections for FY17 and FY18. This graph shows the dramatic decline in revenues which reached a peak in FY08 at \$857,000 and dropped to \$221,487 in FY11, and began to rise again in FY12 with a slight dip in FY13. A new peak building permit revenue was realized in FY15 with the redevelopment of the vacant Shepard Chevrolet auto dealership site into a Target store with outlet retail businesses.

**Building Permit Revenue**



The chart below shows the building permits by type and construction value for FY11-16 and estimates for FY17 and FY18.



### Charge for Services

**Sewer charge revenues** for FY17 and FY18 of \$170,000 is budgeted based on the estimated water usage, less the summer credit provision, with no change in the current rate of \$1.10 per thousand

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gallons which covers the cost of the sewer division operating expenses. The FY16 revenue of \$162,931 is 0.7% less than FY15 revenue of \$163,997. This source is very dependent upon the weather and water conservation efforts. Also included is \$5,000 from the sewer charge pursuant to the sewer system agreement with The City of Lake Forest on behalf of the Knollwood Country Club subdivision which is connected to Lake Bluff's sewer system.

**Other Charge for Services/Fire Protection Services** account includes the fire protection district services revenue for the cost of providing fire protection to Arden Shore South and Arden Shore North unincorporated subdivisions. The annual fee with Arden Shore subdivisions is based on the calculation of fees set by the contract. The Village also has an agreement with Shoreacres Country Club to provide police and fire protection to that area for \$10,000 a year.

Fines & Forfeitures

**Court fines** revenue is mostly derived from vehicle moving violations including speeding and driving under the influence. Because of the amount of DUI fines compared to other moving violations, DUI sentences have a more discernable impact on court revenue. In FY14 and FY15 the court fines increased by 87% due to the volume of DUI convictions. In FY16 the court fines of \$82,866 declined 11% from FY15 due to a reduction in DUI tickets. Parking fines increase from more active enforcement of downtown on-street parking limits. Nuisance and building permit violation fines are all projected at minimum amounts due to the unpredictability of these sources.

Miscellaneous

The Village budgeted \$146,150 for **grant** revenues in FY17 as the Village expects \$143,650 in reimbursements for the completion of the Grand Illinois Bike Trail connector path project and \$2,500 from the IL Department of Transportation for police traffic safety enforcement. Grant revenues of \$110,000 from Lake County Department of Transportation (DOT) and \$80,000 from IL Department of Natural Resources (DNR) for the new grant to replace the bicycle/pedestrian bridge over Scranton Ave have not been budgeted in FY17 or FY18 as collection is uncertain due to the State's budget crisis.

**Rental income** of \$166,316 for FY17 and \$170,000 for FY18 is derived from the lease of Village land for wireless communication antennae. Cingular (now AT&T Wireless) located its antenna tower used in their mobile/wireless communications operations on Village property at the Public Safety building over 20 years ago. Since then Nextel, Sprint PCS and Verizon have added antennae on that tower. Last year AT&T renegotiated a new contract which included replacing the current tower with a higher tower. In 2010 the Northern Trust Bank began renting space at the Train Station for an ATM.

The Village receives **franchise fees and public, education, and government (PEG) fees** from AT&T and Comcast Cable. AT&T fees for franchise fee is about \$7,000 and PEG fees are \$39,000 annually. Comcast cable franchise fees for FY16 are \$109,425 reflecting an increase of 4% from FY15 fees. No increase in this fee was projected for FY17 and FY18.

For the past several years, except FY09 and FY10, the Village has received a credit from its third party liability and workers compensation administrator, Intergovernmental Risk Management Agency (**IRMA**), as a **rebate** based on an actuarially recommended reduction in the insurance loss retention pool. Since FY15 this amount has been shown as a reduction of the liability/worker's compensation premium expense instead of as a revenue.

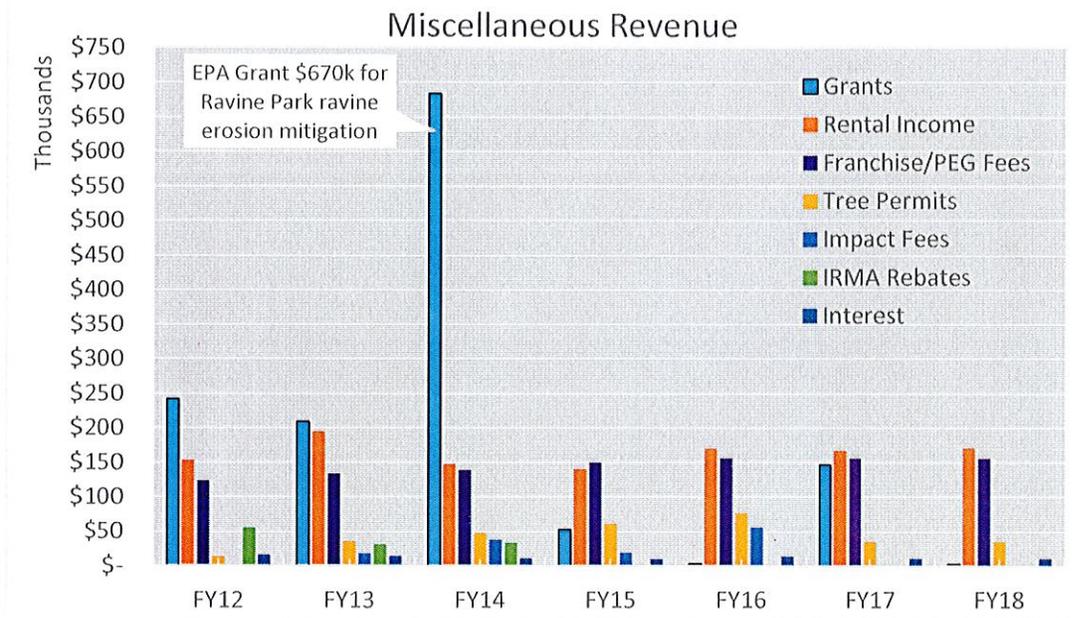
**Sale of Assets:** In FY10 the Village received \$175,000 from Groot for the purchase of two sanitation packer trucks and one smaller refuse scooter in conjunction with the outsourcing of household solid waste collection. In FY14 the Village sold two parcels of ROW land for \$110,000. All other sales of assets reflect the sale, typically at auction, of obsolete and/or surplus equipment. If the asset is purchased by the Vehicle/Equipment Replacement Fund the proceeds are credited to that fund.

## VILLAGE OF LAKE BLUFF REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION FY2017-FY2018 ANNUAL BUDGET

**Naperville contributions** also referred to as **impact fees** are applied to properties that are subdivided creating more than one buildable lot. The developer is required to provide a land donation or cash in lieu of land based on a formula using specific variables as established in the ordinance.

**Miscellaneous/Other revenue** for FY13 includes \$185,000 received from AT&T as part of its contract to replace the current antenna tower. These monies were assigned to and have been used for the purpose of building a fire bunk room at the Public Safety Building. The FY12 revenues include \$75,857 from the Block One Letter of Credit for unfinished improvements. **Interest earnings** revenue of \$10,500 is expected to remain consistent with the last five years' revenue because of the expectation of continued historically low interest rates. **Tree permit/mitigation fee** is charged for owners or developers that irreparably damage or remove a healthy tree without planting a replacement tree.

Below is a chart of the major sources of miscellaneous revenue from FY11 through FY16 with projections for FY17 and FY18.



### GOVERNMENTAL AND WATER FUNDS EXPENDITURES

#### Summary of Total Expenditures/Expenses by Category

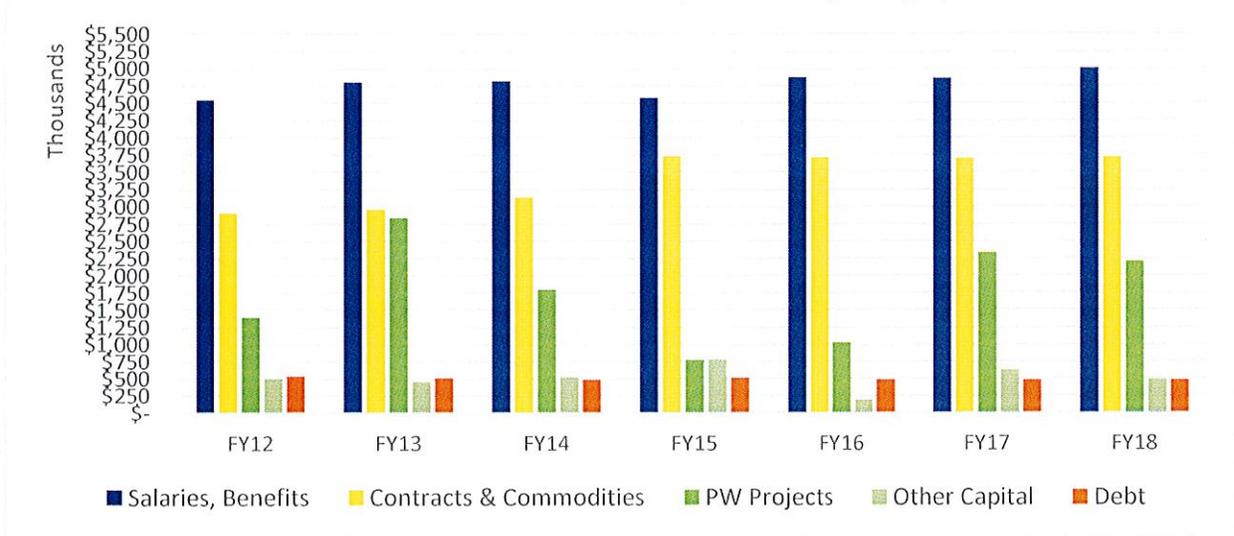
On the next page is a chart showing the total Governmental Funds expenditures and Water Fund expenses by category based on actual figures from FY12-FY16 with the budget for FY17 and FY18. *Only the General Fund and the Water Funds have salaries and benefits expenditures.* Retirement costs are for the employer share of Illinois Municipal Retirement Fund and Social Security. The benefits category includes the employer share of medical, dental and life insurance premiums; property, general liability and worker's compensation premium and deductibles; unemployment insurance; and employee recognition expenditures. As a service organization, personnel costs (salaries, benefits, retirement) represent 41% of the combined Governmental and Water Funds budgeted expenditures (not including inter-fund transfers or contingencies) in FY17 down from 65% in FY08. Total salaries and benefits/retirement costs are \$423k or 8% less in FY17 than pre-recession FY08.

Contracts category increased in FY15 with the start-up costs associated with the outsourcing of dispatch services to the Village of Glenview. Public works projects outlay increased in fiscal years 12 through 14 due to the completion of projects funded with sizable grants, specifically, the North Shore Drive traffic signal and roadway improvements grant for \$1 million, the Routes 41/176 Interchange study grant for

## VILLAGE OF LAKE BLUFF REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION FY2017-FY2018 ANNUAL BUDGET

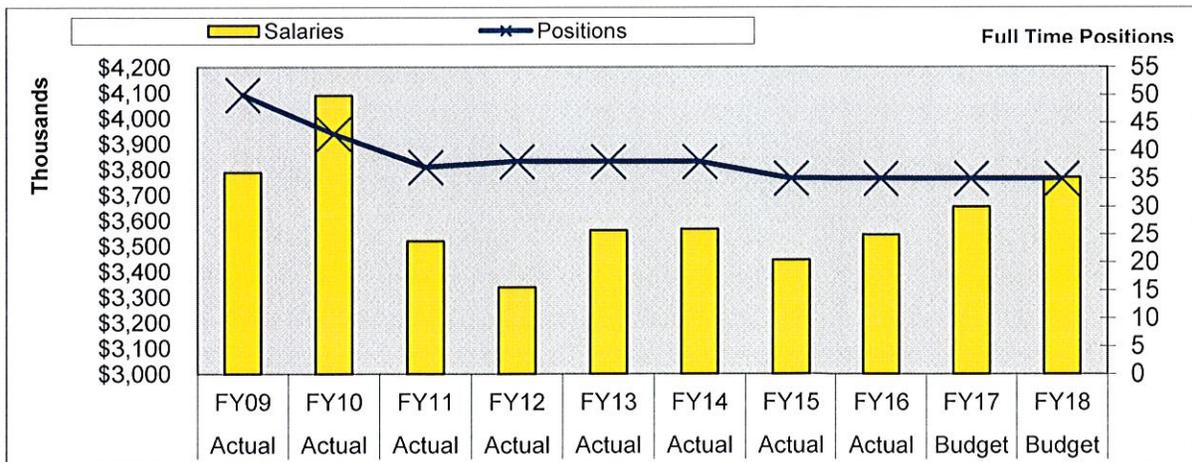
\$1.5 million, and the Ravine Park ravine erosion mitigation grant for \$789 thousand. Other capital outlay (vehicles, equipment, building and other improvements) was curtailed during 2009 and 2010 as the Village adapted to the effects of the great recession. These expenditures began to ramp up as needed building maintenance and vehicle replacements commenced. Debt payments are for annual payments on the Water Fund 2004 Alternate Revenue Bond issue (refinanced in 2011) and the 2006 G.O. Bond issue (refinanced in 2012.) Debt schedules are located on page 28.

Governmental & Water Funds Expenditures by Category



### Salaries and Authorized Positions

Below is a chart showing the regular, overtime, and temporary salaries (including the Water Fund share of salaries) since FY09 with the corresponding number of full time positions. Since 2009 the Villages full time staffing decreased from 50 to 35 employees from attrition, privatization of household waste collection, and outsourcing of dispatch operations. During FY13 the Village reduced its long term liabilities by paying out accrued vacation time for employees with excessive unused time and revised the accrual policy to limit vacation time to 240 hours, consistent with the union contracts. In FY15 in conjunction with the outsourcing of dispatch services half-way through the year, three positions were eliminated and two dispatchers were retained as Records Clerks. The Village Engineer retired at the end of FY15 and included in the salaries cost is the payout of accrued vacation and sick time for this long-time employee. In FY17 the Village budget includes hiring two part time employees in Community Development and Police Records.



## VILLAGE OF LAKE BLUFF REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION FY2017-FY2018 ANNUAL BUDGET

### Benefits

Health, dental, and life insurance premiums were budgeted based on a 10% increase from the prior year estimated actual expenditures for all covered employees except Public Works union employees. Public works union employees' medical and dental insurance is covered through the IUOE plan. The Village reimburses the union for the costs of coverage which rose by 31% (for family coverage) effective FY12, 7% for FY13, no change in FY14, 7% in FY15, and 3% in FY16. Police union employees pay 14% of the total premium for medical, dental and vision insurance. All non-union employees pay 20% of the dependent portion of the premium for medical insurance and 100% of the dependent portion of dental and vision insurance. The Village provides group term life insurance at no cost to the employee.

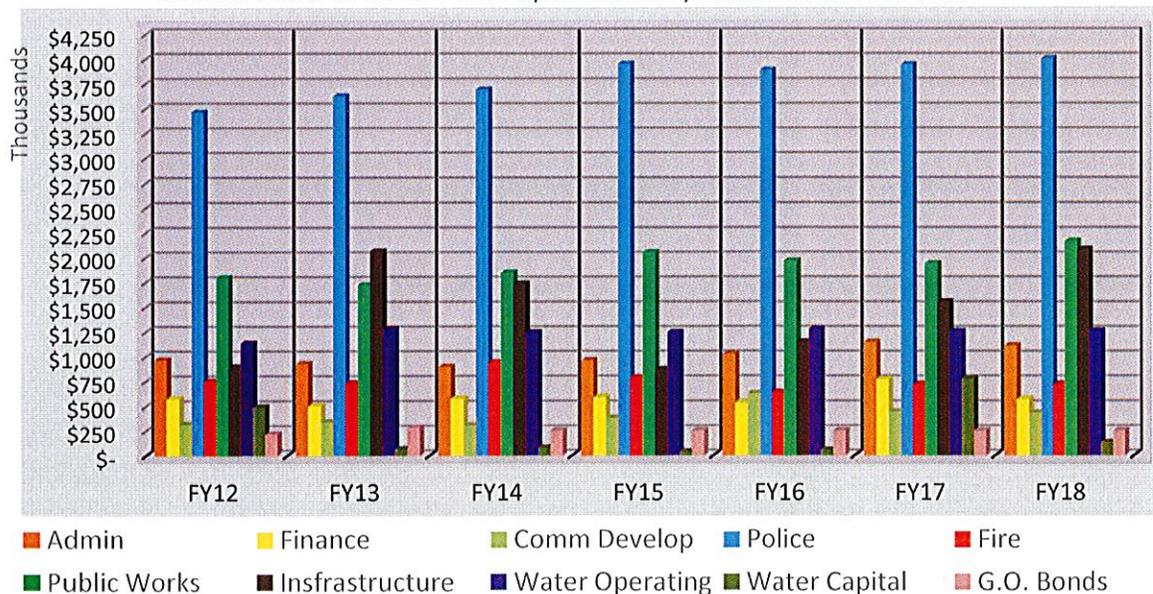
### Retirement

The **IMRF and Social Security** budgets are based on the projected expenditures associated with the specific purpose and legal requirements of the fund. The IMRF expenditures decreased by 14% from FY10 to FY13 due to a rate decline from 11.38% in 2010 to 10.98% in 2011 and the reduction in personnel. The 2012 rate rose to 11.99%, the 2013 rate was 12.44%, the 2014 rate dropped to 12.12% (based on the recovery of some of the lost investment income from 2008) and the 2015 and 2016 rates are 10.57% and 10.19%, respectively. The Village is one of the few communities in Illinois where sworn patrol officers pay into the Old Age, Survivors, & Disability Income (6.2%) of the FICA tax rate. Subsequently, the Village matches the FICA contributions for their salary. This is unique in that most Illinois communities match only the Medicare rate (1.45%) of their sworn officers' salary. The Village levies a property tax to fund the employer share of the **Police Pension** contributions for sworn officers. Under GASB 27 this levy is recorded in the General Fund and transferred to the Police Pension Fund. Each year an independent actuarial evaluation is prepared showing the recommended tax levy required to attain, at a minimum, 90% funding as required by statute by 2041. Additional information regarding the Police Pension Fund can be found on page 50.

### Summary of Total General Fund & All Other Governmental Funds Expenditures by Function

Below is a graph showing the Governmental Fund expenditures by function for the last three fiscal years, the estimate for FY16, and the FY17 and FY18 budgets. Infrastructure projects are shown as a separate category as the expenditures fluctuate substantially based on grant revenues, debt proceeds, and the availability of revenues or excess reserves to complete projects. Police expenditures are the most significant category given that 17 of the Village's full time employees are police officers or public safety support personnel. Fire expenditures are under \$1 million because the Village's firefighters are volunteer – paid only a small stipend for time spent on training and calls.

Governmental & Water Fund Expenditures by Function for FY12-FY18



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Administration, Finance and Community Development

The expenditures in the Administration department include the general legal fees; costs associated with the Intergovernmental Agreement with The City of Lake Forest for CROYA youth, senior citizen and public access television channel; costs of programs attributed to the Boards and Commissions and the annual contingency budget. In addition, the cost of special studies such as the branding study and municipal partnering initiatives consulting costs are included in the Administration department.

The Finance department costs include technology expenditures that are not specific to one department as well as the costs of credit card/bank fees, independent audit contract, OBEP and the annual Police actuarial valuation costs are located in the finance budget. The FY17 budget includes \$150,000 to replace the enterprise resource planning (ERP) system that was implemented in 1999.

The Community Development department costs include the engineering costs associated with non-specific public works projects and the building department expenditures. The Village has a contract with the City of Lake Forest for interior building inspection services and in FY16 the Village engaged a firm to perform the building inspection services for the Target store and retail establishment development.

Public Safety - Police and Fire

Police department FY16 expenditures decreased due to the outsourcing of dispatch operations which resulted in the elimination of 3 dispatch positions. Fire department costs vary based on the cost of the ambulance services provided contractually by the City of Lake Forest and by equipment purchases. FY17 and FY18 cost increases are attributed to the proposed hire of a part-time records clerk and overtime required as it is anticipated that an officer will be called to active duty with the reserves for a full year.

In FY12 the Fire department replaced obsolete radios to comply with the mandated narrow band frequency in the amount of \$130,335, in FY13 the department replaced 30 self-contained breathing apparatus (SCBA) in the amount of \$178,615, and in FY15 the fire engines were modified with an emissions capture system for \$43,696. These expenditures were 95% financed by grants from Homeland Security (AFG). In FY14, the ambulance service expenditure increased 54% from \$217,125 to \$334,525 attributed to the rise in per-call cost and the number of calls. In FY14 the Fire area of the PSB was expanded and the existing space was reconfigured to add a bunk room to the facility and optimize space utilization at a cost of \$202,964.

Public Works

When the costs for infrastructure improvements are extracted, Public Works expenditures are very predictable with minimal year-to-year increases. Operating costs increases are consistent with the weather – overtime, road salt, and contractual labor costs increase during snow and storm events – and building maintenance expenditures. In FY13 a back-up natural gas generator was installed at the PW Administration building along with the required electrical wiring for the building and the fuel pumps at a cost of \$56,108. In FY15 the Public Works replaced a plow truck at a cost of \$116,250 and the FY18 budget includes \$198,500 to replace the aerial bucket truck. Both of these purchases are pursuant to the replacement schedule in the Vehicle Replacement Fund.

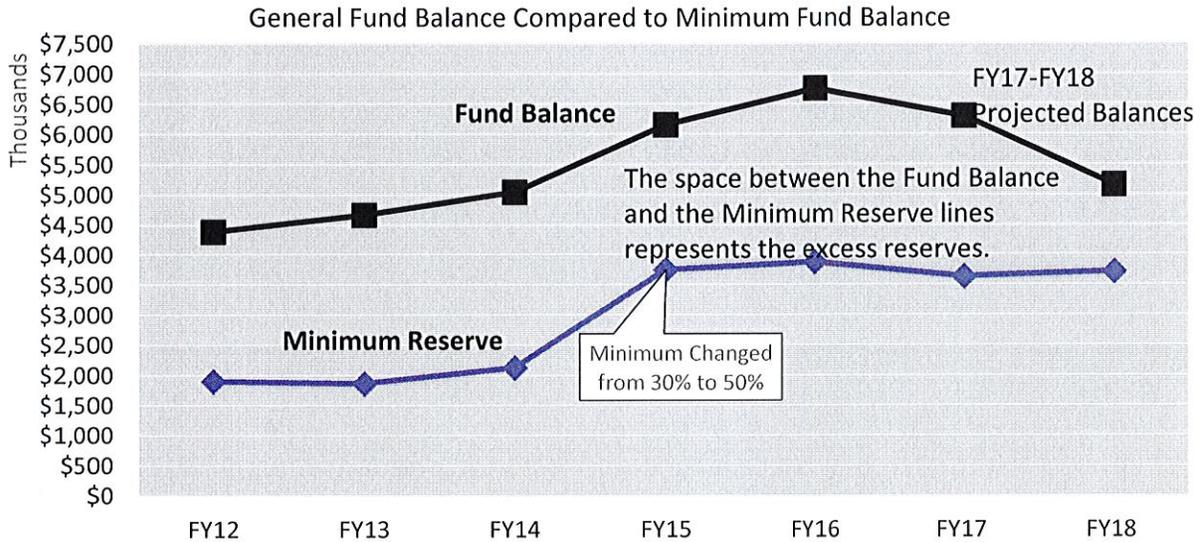
**GENERAL FUND BALANCE**

The General fund balance is \$6.153 million as of April 30, 2015, \$6.76 million on April 30, 2016, and projected to be \$5.16 million by April 30, 2018. The Village's reserve policy level was revised in March 2015 from 30% to 50% of operating expenditures – defined as personnel, contracts and commodities, and debt service payments or debt service – because of the increased reliance on sales taxes, especially auto sales, and the potential for state-shared income tax, sales tax, or motor fuel tax revenue allotment reductions. The Village has consistently maintained an adequate reserve to provide services during economic downturns, potential catastrophes, and to enhance operational flexibility without intentionally accumulating excess reserves.

The graph on the next page shows the actual unreserved fund balance from FY12-FY16 with projections for FY17 and FY18. In FY09 the financial and housing markets crashed affecting almost all sectors of the

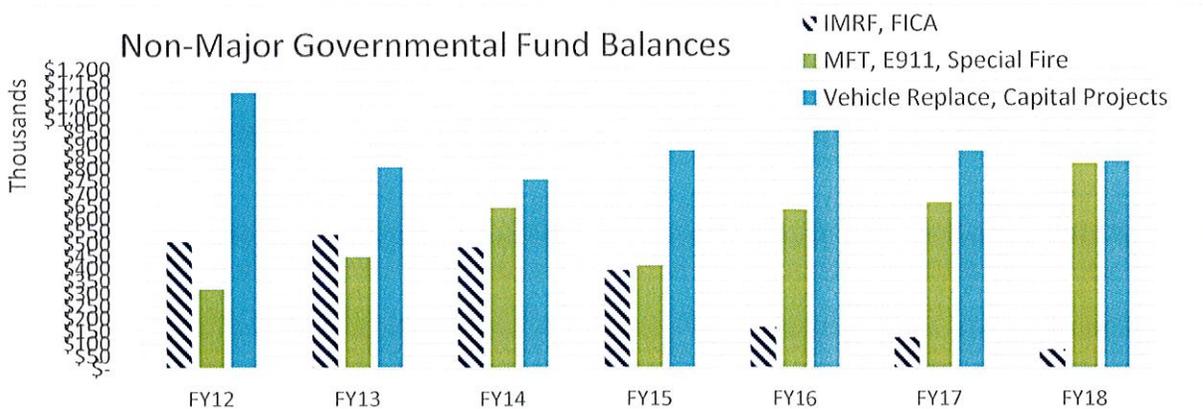
## VILLAGE OF LAKE BLUFF REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION FY2017-FY2018 ANNUAL BUDGET

economy pushing sales tax and building related revenues back to 2004 levels. The impact was a decline of over \$500,000 in the fund balance. The fund balance has been growing since FY10 as operational changes, including the outsourcing of household waste collection and the dispatch operations consolidation have yielded cost savings. The FY15 fund balance increased by \$1.1 million or 22% due to growth in building permit and sales tax revenues by \$800k combined and expenditures under budget by \$1 million (excluding inter-fund transfers of \$700k.) The expenditures decline, even with the payment of initial capital costs associated with the dispatch consolidation, is because some of the capital expenditures have been carried forward to future fiscal years. Even with an intentional drawdown of the excess reserves, the FY18 projected fund balance of \$5.16 million or 69% of budgeted non-capital expenditures exceeds the Village's reserve policy minimum of 50%.



### ALL OTHER GOVERNMENTAL FUND BALANCES

Below is a chart showing the other governmental fund balances from FY12 through FY16 with projections for FY17 and FY18. The IMRF, FICA, MFT, E911 and Special Fire funds are restricted for specific purposes; therefore, fund balances are projected to provide reasonable cash flow flexibility without accumulating excess reserves. The Vehicle Replacement and Capital Project fund balances are maintained based on the cash flow schedules for the projects and amounts required for future vehicle/equipment replacements. The FY16 IMRF fund balance dropped by \$194k due to the accelerated pension payment pursuant to Public Act 97-0609 requiring employers to pay that portion of the present value of a pension attributable to "earnings increases" within the final rate of earnings period (highest consecutive 48 months) which exceed the greater of 6% or 1.5 times the increase in the CPI-U. "Earnings increases" include payouts at retirement of accrued vacation, holiday and a portion of unused sick time.



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**WATER ENTERPRISE FUND:** Enterprise Funds are financed and operated in a manner similar to private enterprises where the intent is that the costs of providing the goods to the public on a continuing basis is financed primarily through user charges. The Water fund is the Village's only enterprise fund.

Operating Revenues

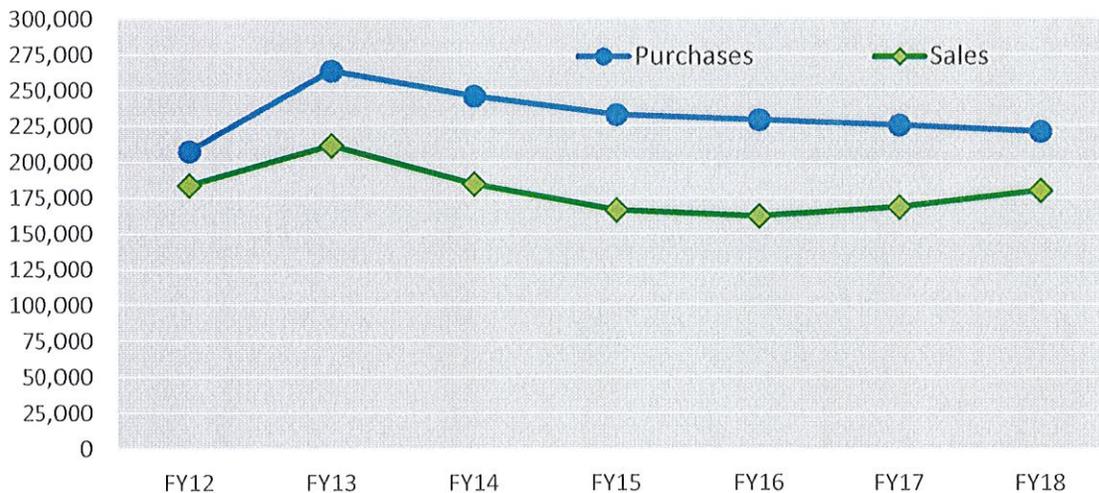
The Water fund is used to account for the storage, distribution, testing, and billing of water. The FY17 budget was prepared with a change in the water rate of \$6.95 to \$7.10 per thousand gallons after review of long-term projections. The water sales revenue projections are 168.3 million gallons (MG) which represents water purchases after a provision for losses; plus \$64,000 for the \$7.50 per quarter per account fee and a minimal amount of late charges. The water connection revenues are predicated on new residential construction projects at \$1,997 each plus connection fees based on connection size increases. The budgeted water purchases include a 10% overage factor should consumption be greater than expected but water sales are budgeted conservatively should consumption be less than anticipated.

Operations Expenses

The amount of water purchases for FY17 are estimated based on water usage history with the wholesale rate from CLCJAWA of \$2.68 rising to \$2.73 per thousand gallons. The water purchases for FY16 are budgeted at 225.9 million gallons. The water purchases budget is greater than the projected revenue; this is consistent with prudent budgeting practices for commodities that fluctuate in correlation to weather conditions and consumer behavior. The Interfund transfer out of \$15,000 is an advance to the Vehicle Replacement Fund. In FY12 the water tower was painted and a corrosion control system was installed. The bond payment is for the 2011 Refinancing Bonds payment. A schedule of this debt is shown on page 28.

The chart below shows water purchases compared to water sales for FY12-FY16 with projections for FY17 and FY18. The water billing system is currently being examined to determine the reason for the substantial difference between the water purchases compared to the water sales. An internal billing audit did not uncover any billing discrepancies; however, public works has located some leaks in the water mains and is continuing to assess the physical infrastructure to find and correct system breaks causing this unacceptable gap. An engineering firm is being engaged to provide professional assistance in locating leaks.

Water Purchases & Sales in Million Gallons



Water Capital Equipment

This year the Village is embarking on a significant replacement of its current meter reading technology from a combination of manual reads (with and without exterior devices) and radio reads. The Village

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expects to spend \$375,000 to replace all obsolete meters, install meter transmission units ("MTU") at every location, and implement automated reading software. This technology collects data from the MTU's (which extracts the readings from the meter) through a dedicated radio frequency and transmits it through a wireless link to the collector which sends the readings to the software at the desktop.

Water Capital Projects

There is \$55,000 budgeted in FY17 to complete the design of the West Sheridan Place water main extension project which is anticipated to be constructed in FY18 at an estimated cost of \$400,000. In FY14 the Water Fund financed a valve replacement for the West side of the community for a cost of \$127,000. Over the past five years, the Village has financed the water infrastructure projects with bond proceeds.

Unrestricted Net Assets

Each year during the budget process, the Finance Committee reviews multi-year projections including proposed rates that will provide for unrestricted net assets (less bond proceeds) of 30% of the operating expenditures plus a reserve equal to 3 years of depreciation. The bond covenant requires that the annual revenue cover the annual operating expenses, other contractual liabilities, and 1.25% of the highest bond payment. Sales taxes are also pledged as a secondary alternate source, but it is the Village's policy to set a water user fee rate (after deduction for anticipated other operating revenues) that covers the net operating costs, bond payments, and depreciation.

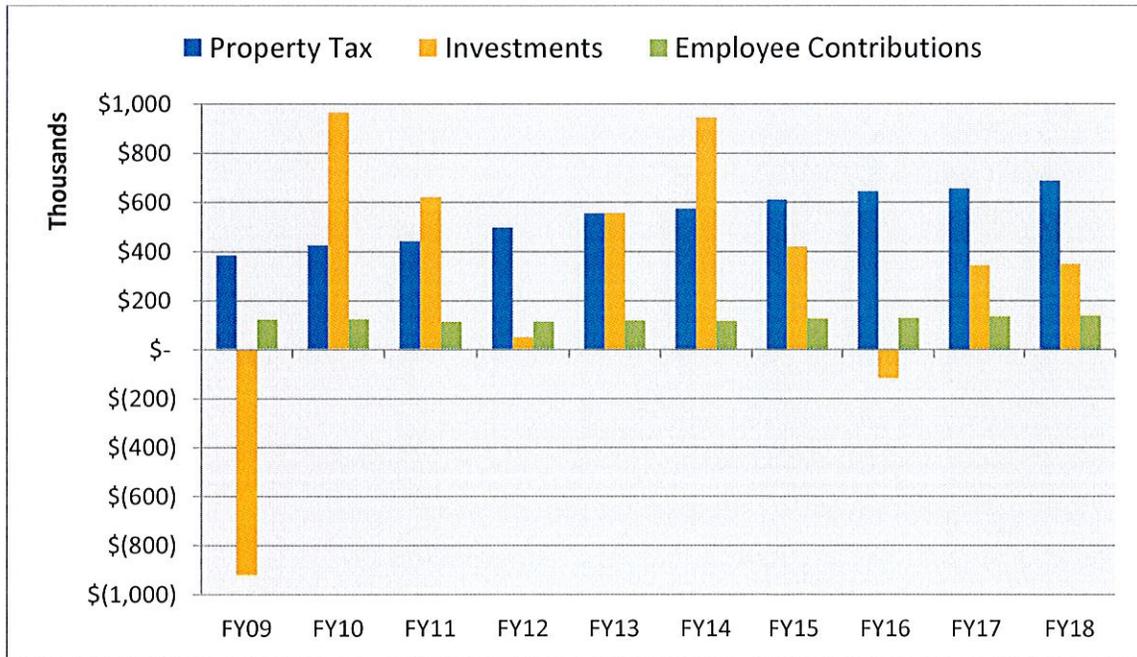
The total unrestricted net assets at the end of FY16 were \$1.334 million down \$135 thousand from FY15 when the unrestricted net assets were \$1.469 million. These assets are projected to decline in FY17 with the expenditure of \$875 thousand for capital projects if these projects are funded by cash. The Village may consider other options to finance the major expenditures in order to preserve future cash flow until FY19 when CLCJAWA predicts it will begin reducing its wholesale water rate to \$1.57 from the expected \$2.78 per million gallons in FY18. This would decrease the water purchase cost expense by approximately \$226 thousand annually.

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**POLICE PENSION TRUST FUND:** The Police Pension Fund is the Village's only trust fund. Lake Bluff has no Agency fund types.

Revenues

The Police Pension Fund property tax revenue increased 129% over the past ten years from \$280,000 in FY07 to \$639,685 in FY16 as the Village's contribution was required to cover the additional plan costs from the decline in equity holdings, state mandated retiree benefits, and the increase in the number of duty disability recipients. The Village Police Pension property tax levy represents over 50% of the covered salaries. There are currently fourteen active members who are required to contribute 9.91% (pre-tax) of their base salary to the fund. The current Deputy Police Chief is not a participant in the plan. The interest earnings revenue is based on the actual experience of the plan and the anticipated interest rate yields. Lake Bluff Police Pension Board of Trustees actively monitors the fund's portfolio to achieve the highest yield attainable with a minimum risk strategy. The Village has a plan valuation, with a recommended employer contribution, prepared by an independent actuary every year. The Village's policy assumptions for the actuarial valuation include the use of the Entry Age Normal Cost (EANC) methodology which is more conservative than the State's required methodology for the minimum Village contribution. In FY10 the equity investments began to recoup some of the losses experienced in FY2009. Below is a chart showing the three major sources of income for the Fund. The investment income/loss is shown net of applicable fees. In addition to the property tax the fund receives about \$6k per year from the State share personal property replacement tax.

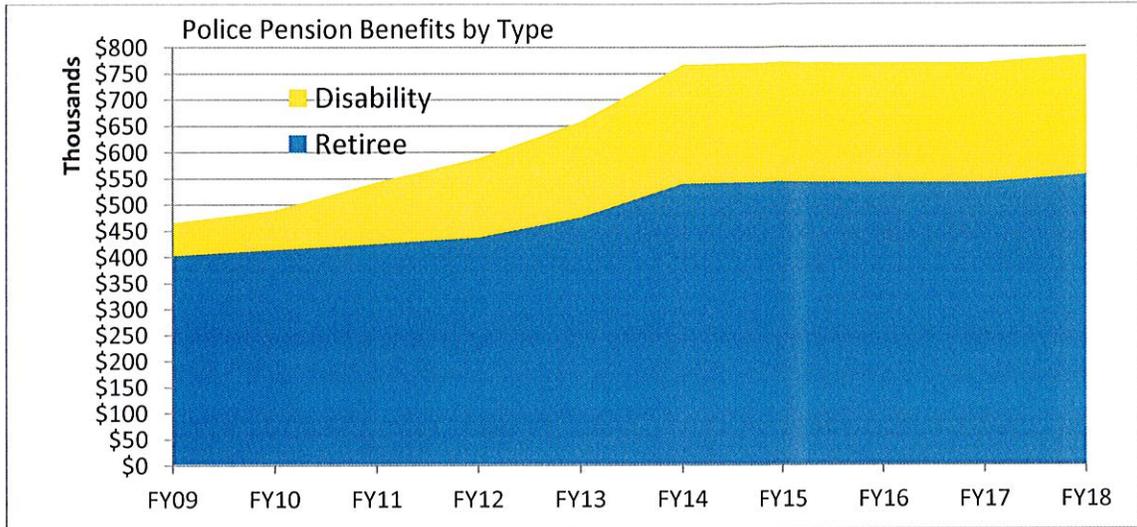


Expenditures

Police Pension fund benefit payments were calculated based on the current benefits plus statutory cost of living increases less \$21k, due to the death of a surviving widow. The plan provides disability and retirement benefits to thirteen beneficiaries – eight retirees and five disability recipients. All of the *retiree* annuitants receive a 3% per year increase in their pension amount having attained age 55. One officer retired in December 2012 and another began receiving duty disability benefits in March 2013. One retiree died in FY15 reducing the benefit costs by \$65k in FY16. There is one deferred annuitant.

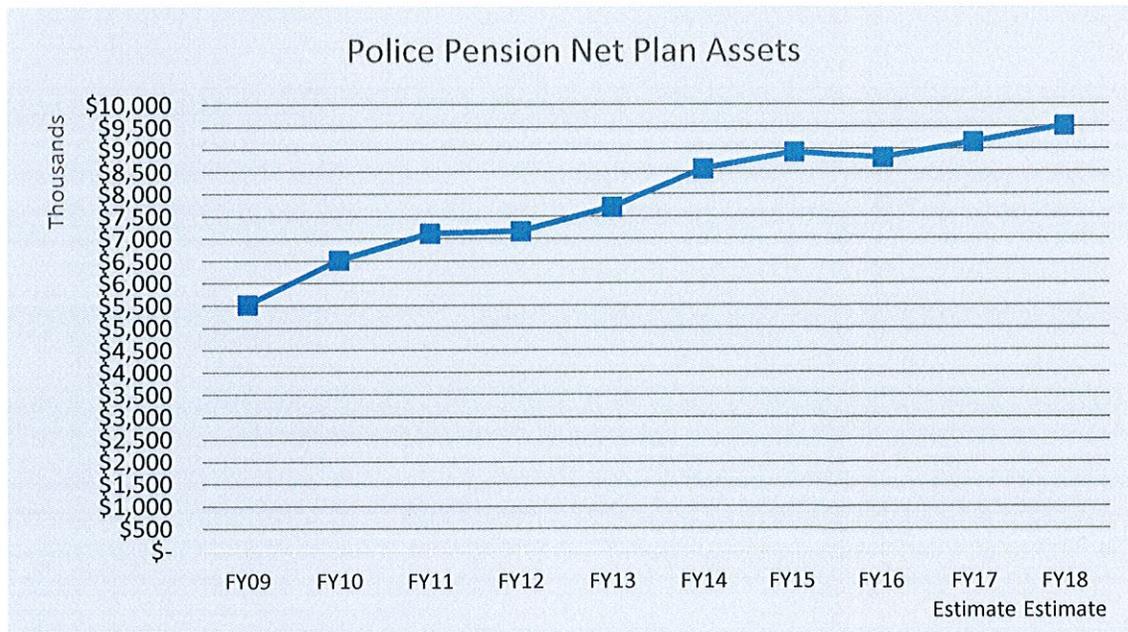
## VILLAGE OF LAKE BLUFF REVENUES AND EXPENDITURES MULTI-YEAR INFORMATION FY2017-FY2018 ANNUAL BUDGET

Below is a chart showing the growth in the disability pension benefits since 2008 which increased from two to the current five annuitants which resulted in benefit costs rise of 187%.



### Net Plan Assets

The net plan assets as of April 30, 2016 are estimated to be \$8.94 million and \$9.07 million at April 30, 2015. The unfunded liability (using the more conservative EANC method) as of May 1, 2015 (the most current information available) is \$8.86 million with a funded ratio of 57.6% up from the prior year funded ratio of 53.7%. Beginning with the 2011 plan year, the Pension Board approved some changes in the assumptions used for the determination of the unfunded actuarial accrued liability. These include: (i) a reduction in the assumed investment return from 7.50% to 7.25% with an inflation component of 2.5% to better reflect the average yields, (ii) a 4.5% static payroll growth assumption (down from 5%); and (iii) use of an actuarial smoothing methodology to record the book value of assets plus 20% of the difference between the book and market values. For the FY15 valuation was prepared with a reduction in the interest rate assumption to 7%.



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**LAKE BLUFF PUBLIC LIBRARY:** The Library is a component unit of the Village of Lake Bluff with a separately elected Board of Trustees.

### Revenues

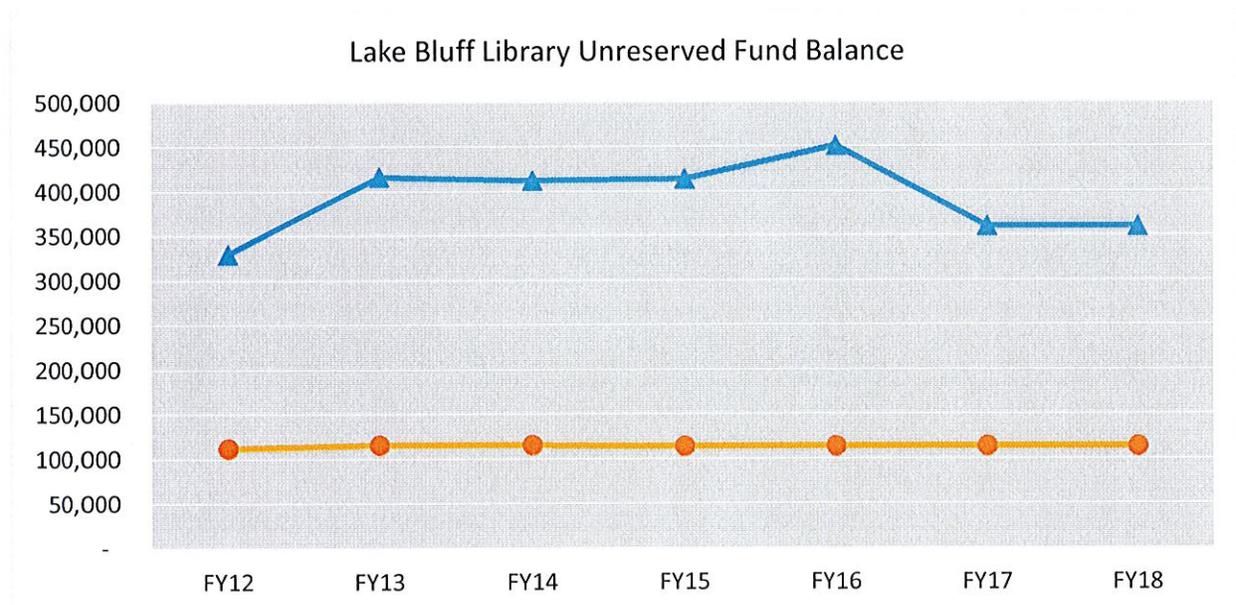
**The Lake Bluff Public Library** derives 96% of its revenues from the property tax levy. The Library Board requested a 25% increase in its 2005 levy (FY07 revenue). The growth in the levy request was attributed to two factors. First, the Village transferred the IMRF and Social Security pension costs for Library salaries directly to the Library instead of as a portion of the Village's pension levy. Second, the Library Board needed to finance building improvements to the 30 year old building; expand its materials selection and media; upgrade its technology and communications infrastructure; and build a reserve to fund future capital equipment and improvements. From FY08-FY16 the Library has levied a property tax consistent with the PTELL limited amount except for FY12 when the levy was not increased.

### Expenditures

The **Lake Bluff Public Library Fund** expenditures are consistent with their goal of maintaining the capital infrastructure and technology equipment; affording competitive employee salaries and benefits; purchasing current materials; continuing to sponsor children's programs and activities; and providing access to the Internet. In 2012, the Library Board authorized the use of \$300,000 from its reserves to finance some internal renovations which updated the furnishings, enhance space utilization, and ensure compliance with the Americans with Disability Act changes. In FY14 the Library invested \$85.5 thousand to upgrade their network and circulation software.

### Fund Balance

The **Lake Bluff Public Library** policy is to maintain a fund balance of about \$300,000 for cash flow flexibility and contingencies. The remainder of the fund balance is reserved for capital replacements. The decline of the fund balance in FY12 is attributed to the use of \$300,000 of the building reserves for the above-mentioned improvements.



**FY2017-FY2018 CAPITAL IMPROVEMENT PROJECTS**

<b>Project Name &amp; Number</b>	<b>Pedestrian/Bicycle Connector Path at Sheridan Road (Grand IL Trail)</b>	<b>P1-2012-11</b>
<b>Estimated Total Project Cost</b>	Design (pre-FY16) Construction (FY17)	\$ 25,667 \$143,651
<b>Revenue Sources</b>	General Fund IL Transportation Enhancement Program Grant	\$ 50,667 \$118,650
<b>Description of Project</b>	Construct bicycle path to connect the public safety building area with the Grand IL Bike Trail on the west side of Sheridan	
<b>Need/Public Benefit</b>	Pedestrian and bicycle safety and convenience	
<b>Operating Budget Impact</b>	Depreciation & maintenance annual cost	\$4,000

<b>Project Name &amp; Number</b>	<b>Sheridan Road/Scranton Ave Pedestrian/Bicycle Bridge - Project on Hold pending State Approval</b>	<b>P1-2015-1</b>
<b>Estimated Total Project Cost</b>	Design (FY15) Construction (FY17) Total Project Cost	\$ 20,000 \$280,000 \$300,000
<b>Revenue Sources</b>	General Fund IL Department of Natural Resources Program Grant Lake County Department of Transportation	\$110,000 \$ 80,000 \$110,000
<b>Description of Project</b>	Replace narrow, aging pedestrian/bicycle bridge on Sheridan Rd over Scranton Ave.	
<b>Need/Public Benefit</b>	Pedestrian and bicycle safety and convenience	
<b>Operating Budget Impact</b>	Depreciation & maintenance annual cost	\$ 4,320

<b>Project Name &amp; Number</b>	<b>Gateway Signage &amp; Corridor Improvements</b>	<b>U-2015-01</b>
<b>Estimated Total Project Cost</b>	Design (FY16) Construction (FY17) Total Project Cost	\$ 50,000 \$ 50,000 \$100,000
<b>Revenue Sources</b>	General Fund	\$100,000
<b>Location</b>	Intersection	
<b>Description of Project</b>	Plant shrubs, trees, and blooming plants, replace existing gateway signage with new logo sign	
<b>Need/Public Benefit</b>	Improve appearance of intersection leading into Village historic downtown and lakefront	
<b>Operating Budget Impact</b>	Annual maintenance.	\$ 2,500

**FY2017-FY2018 CAPITAL IMPROVEMENT PROJECTS**

<b>Project Name &amp; Number</b>	<b>Street repaving and curb replacement annual program</b>	<b>T-2017-G</b>
<b>Estimated Total Project Cost</b>	Design & Construction – FY2017	\$550,000
	Design & Construction – FY2018	\$550,000
<b>Revenue Sources</b>	General Fund	\$1,100,000
	Motor Fuel Tax Fund	\$ -0-
<b>Location</b>	List of streets in Motor Fuel Tax Section of budget.	
<b>Description of Project</b>	Repave roads and replace curb and gutter where applicable.	
<b>Need/Public Benefit</b>	Health and safety of drivers and bicyclists	
<b>Operating Budget Impact</b>	Reduction in patching costs	

<b>Project Name &amp; Number</b>	<b>East Prospect Ave Sanitary Sewer Line Repair</b>	<b>S- S-</b>
<b>Estimated Total Project Cost</b>	Design – FY2017	\$ 60,000
	Construction – FY2018	\$400,000
<b>Revenue Sources</b>	General Fund	\$460,000
<b>Location</b>	East Prospect east of Moffett	
<b>Description of Project</b>	100+ feet of sanitary sewer in very poor condition needing spot repair followed by lining. Some replacements under the roadway may be required.	
<b>Need/Public Benefit</b>	Health and safety of residents.	
<b>Operating Budget Impact</b>	Depreciation	\$ 11,500

<b>Project Name &amp; Number</b>	<b>Moffett Rd/E Witchwood Sanitary Sewer Line Repair</b>	<b>S1-2015</b>
<b>Estimated Total Project Cost</b>	Design – FY2017	\$ 80,000
	Construction – FY2018	\$800,000
<b>Revenue Sources</b>	General Fund	\$880,000
<b>Location</b>	Intersection of E Witchwood & Moffett Rd to intersection of E. Prospect and Maple	
<b>Description of Project</b>	Correct sanitary sewer flow into the storm sewer system during heavy rainfall events.	
<b>Need/Public Benefit</b>	Health and safety of residents	
<b>Operating Budget Impact</b>	Depreciation	\$ 22,000

**FY2017-FY2018 CAPITAL IMPROVEMENT PROJECTS**

<b>Project Name &amp; Number</b>	<b>Moffett Rd Box Culvert &amp; Slope Restoration</b>	<b>S39-09A</b>
<b>Estimated Total Project Cost</b>	Design – FY16	\$ 60,000
	Construction - FY17	\$250,000
<b>Revenue Source</b>	Redevelopment Fund	\$310,000
<b>Location</b>	Moffett Road just south of E. Witchwood	
<b>Description of Project</b>	Reconstruction of the side slope of the landfill bridge at the ravine crossing and replacement of the storm sewer running down the east bank of the bridge	
<b>Need/Public Benefit</b>	Failure of the downstream end of concrete outlet portion of an 8' diameter box culvert under Moffett landfill bridge from ravine erosion	
<b>Operating Budget Impact</b>	Positive – reduction in ravine and bridge deterioration	

<b>Project Name &amp; Number</b>	<b>Tangley Oaks Sanitary Sewer Bypass Pump Station Rebuild Pumps #2 &amp; #3 &amp; Control Panel Replacement</b>	<b>LST-2014-A LST-2015 LST-2016</b>
<b>Estimated Total Project Cost</b>	Pump #3 Rebuild (FY16)	\$ 15,000
	Pump #2 Rebuild & Control Panel Replacement (FY17)	\$122,500
<b>Revenue Sources</b>	General Fund	\$137,500
<b>Description of Project</b>	Part of multi-year rehabilitation including replacement of back-up generator; pumps and internal piping	
<b>Need/Public Benefit</b>	Will reduce potential for sewer back-ups during heaving storms and during electric power outages.	
<b>Operating Budget Impact</b>	Positive affect on homes in Tangley Oaks and Oak Ridge	

<b>Project Name &amp; Number</b>	<b>Bath &amp; Tennis Club Rd Sanitary Sewer Pump Station Complete Equipment Replacement</b>	<b>LSBT-2014</b>
<b>Estimated Total Project Cost</b>	Design FY16	\$ 15,000
	Construction FY17	\$ 75,000
<b>Revenue Source</b>	General Fund	\$ 90,000
<b>Description of Project</b>	Replacement of 45 year old pipes and valves and 25 year old control panel	
<b>Need/Public Benefit</b>	Health and safety of residents to maintain sanitary sewer pumping to avoid overflow discharges or backups. Extend the life of the sanitary sewer pump station components	
<b>Operating Budget Impact</b>	None expected	

**FY2017-FY2018 CAPITAL IMPROVEMENT PROJECTS**

<b>Project Name &amp; Number</b>	<b>Mawman Ave/West Center Sanitary Sewer Pump Station Pump Replacement</b>	<b>U-2013-01</b>
<b>Estimated Total Project Cost</b>	Construction - FY18	\$150,000
<b>Revenue Source</b>	General Fund	\$150,000
<b>Description of Project</b>	Replacement of 25 year old pumps, pipes and valves	
<b>Need/Public Benefit</b>	Health and safety of residents to maintain sanitary sewer pumping to avoid overflow discharges or backups. Extend the life of the sanitary sewer pump station components	
<b>Operating Budget Impact</b>	None expected	

<b>Project Name &amp; Number</b>	<b>East Terrace, Bath &amp; Tennis, &amp; Along Tracks Sanitary Sewer (SSES) Lining &amp; Improvements</b>	S-2015-01 S-2016-01
<b>Estimated Total Project Cost</b>	Design & Construction - FY17 Design & Construction - FY18	\$ 90,000 \$ 15,000
<b>Revenue Sources</b>	General Fund	\$105,000
<b>Location</b>	East Terrace area, Bath & Tennis subdivision & along adjacent RR tracks	
<b>Description of Project</b>	Line segments of the 50-year old clay sanitary sewer pipe	
<b>Need/Public Benefit</b>	Extend the life of the sanitary sewer pipe by reducing cracking and failed joints from root intrusion. Health, safety and environment.	
<b>Operating Budget Impact</b>	None expected	

<b>Project Name &amp; Number</b>	<b>West Sheridan Place (open space) water main extension</b>	<b>W12</b>
<b>Estimated Total Project Cost</b>	Design - FY16 Construction - FY17	\$ 40,000 \$400,000
<b>Revenue Sources</b>	Water Fund	\$440,000
<b>Description of Project</b>	Extend water main at W Sheridan Place & Sheridan Rd/Moffett Rd Intersection	
<b>Need/Public Benefit</b>	Will enhance water distribution system for health and safety of the public.	
<b>Operating Budget Impact</b>	Positive affect on hydrant flows - Depreciation	\$ 8,800

**FY2017-FY2018 CAPITAL IMPROVEMENT PROJECTS**

<b>Project Name &amp; Number</b>	<b>Water Tank Control System Replacement</b>	<b>W21</b>
<b>Estimated Total Project Cost</b>	Construction – FY18	\$ 75,000
<b>Revenue Sources</b>	Water Fund	\$ 75,000
<b>Description of Project</b>	Replace 30 year old elevated water tank control system – Village’s only water storage tank.	
<b>Need/Public Benefit</b>	Will enhance water storage system for health and safety of the public.	
<b>Operating Budget Impact</b>	Positive affect on water flows – Depreciation	\$ 5,000

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<b>Project Name &amp; Number</b>	<b>Water Meter Reading System Replacement</b>	
<b>Estimated Total Project Cost</b>	Design & Construction – FY17	\$375,000
<b>Revenue Sources</b>	Water Fund	\$375,000
<b>Description of Project</b>	Replace meters and installation of radio read devices and automated reading technology components	
<b>Need/Public Benefit</b>	Improve accuracy and timeliness of water meter readings for leak detection and billed consumption. Compliance with EPA mandated water loss reduction.	
<b>Operating Budget Impact</b>	Positive effect on water revenues and reduction in water meter reading expense.	

GENERAL FUND REVENUE PROJECTIONS  
FY 2017 - FY 2018 BIENNIAL BUDGET

01-40- CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	PROJECTIONS		% CHANGE \$ BUDGET-BUDGET FY 16 - FY 17		% CHANGE \$ BUDGET-BUDGET FY 17 - FY 18	
					FY 16/17	FY 17/18				
<b>PROPERTY TAXES</b>										
103-10000 Property Tax-Gen'l Corporate	617,900	618,325	672,954	652,839	683,260	693,510	1.5%	10,306	1.5%	10,250
103-13000 Property Tax-Waste Disposal	489,171	516,881	553,350	551,600	553,350	561,650	0.0%	0	1.5%	8,300
103-14000 Property Tax-Police Protection	386,188	391,284	400,000	399,427	410,000	416,150	2.5%	10,000	1.5%	6,150
103-15000 Property Tax-Crossing Guards	5,149	4,831	5,000	4,994	6,000	6,090	20.0%	1,000	1.5%	90
103-16000 Property Tax-Fire Protection	310,110	309,641	308,500	308,061	310,000	314,650	0.5%	1,500	1.5%	4,650
103-17000 Property Tax-Audit	25,746	28,984	28,000	27,964	28,000	28,420	0.0%	0	1.5%	420
103-18000 Property Tax-Unemploy Tax	5,149	4,831	15,000	11,393	10,000	10,150	-33.3%	(5,000)	1.5%	150
103-19000 Property Tax-Police Pension	566,409	603,833	640,600	639,685	650,100	682,610	1.5%	9,500	5.0%	32,510
103-19050 Property Tax-Liability Ins	283,204	280,179	210,000	209,700	195,000	197,930	-7.1%	(15,000)	1.5%	2,930
<b>Subtotal - Property Taxes</b>	<b>2,689,026</b>	<b>2,758,789</b>	<b>2,833,404</b>	<b>2,805,663</b>	<b>2,845,710</b>	<b>2,911,160</b>	<b>0.4%</b>	<b>12,306</b>	<b>2.3%</b>	<b>65,450</b>
103-20000 Road & Bridge Tax	74,301	78,016	77,000	79,500	80,000	81,200	3.9%	3,000	1.5%	1,200
<b>TOTAL PROPERTY TAXES</b>	<b>2,763,327</b>	<b>2,836,805</b>	<b>2,910,404</b>	<b>2,885,163</b>	<b>2,925,710</b>	<b>2,992,360</b>	<b>0.5%</b>	<b>15,306</b>	<b>2.3%</b>	<b>66,650</b>
<b>OTHER TAXES</b>										
203-20100 Personal Property Replace Tx	43,198	42,148	36,000	42,500	41,650	41,650	15.7%	5,650	0.0%	0
203-20200 Pers Prop Replac-Police Pens	6,554	6,395	5,750	6,769	6,625	6,625	15.2%	875	0.0%	0
203-30000 Sales Tax	2,261,585	2,533,247	2,697,840	2,791,175	2,800,975	2,829,000	3.8%	103,135	1.0%	28,025
203-30100 Home Rule Sales Tax	525,425	544,270	707,840	753,675	780,825	784,500	10.3%	72,985	0.5%	3,675
203-30300 Sales Tax Sharing-No. Chgo	6,651	0	6,000	50,000	15,000	15,000	150.0%	9,000	0.0%	0
203-31000 Sales Tax-Auto Rental	9,925	5,427	6,000	9,716	6,000	6,000	0.0%	0	0.0%	0
203-32000 State Income Tax	557,587	560,382	546,750	600,810	583,640	589,365	6.7%	36,890	1.0%	5,725
203-34000 Prepared Food & Beverage Tx	61,174	70,487	98,550	110,205	115,700	119,200	17.4%	17,150	3.0%	3,500
203-41000 Utility Tax-North Shore Gas	218,129	211,628	169,505	184,270	181,600	181,600	7.1%	12,095	0.0%	0
203-42000 Utility Tax-ComEd	319,456	308,147	321,300	319,690	318,100	318,100	-1.0%	(3,200)	0.0%	0
203-44000 Telecommunications Tax	217,745	231,348	239,140	217,500	217,500	215,300	-9.0%	(21,640)	-1.0%	(2,200)
203-50000 Demolition Tax	40,000	50,000	20,000	52,500	37,500	25,000	87.5%	17,500	-33.3%	(12,500)
<b>TOTAL TAXES</b>	<b>4,267,429</b>	<b>4,563,479</b>	<b>4,854,675</b>	<b>5,138,810</b>	<b>5,105,115</b>	<b>5,131,340</b>	<b>5.2%</b>	<b>250,440</b>	<b>0.5%</b>	<b>26,225</b>
<b>LICENSES &amp; PERMITS</b>										
303-15000 Beverage License	15,460	16,830	15,000	27,550	27,550	27,550	83.7%	12,550	0.0%	0
303-15300 Farmer's Market Permit	3,717	7,055	7,600	8,377	8,250	8,250	8.6%	650	0.0%	0
303-16000 Vehicle Licenses	135,228	130,735	133,250	127,500	133,250	133,250	0.0%	0	0.0%	0
303-16001 Vehicle License-Late Fees	1,305	2,785	2,000	2,190	2,000	2,000	0.0%	0	0.0%	0
303-16200 Village Lot Parking Fees	7,546	8,967	9,000	6,385	6,385	6,385	-29.1%	(2,615)	0.0%	0
303-16205 CBD Parking Permits	5,138	607	1,000	550	500	500	-50.0%	(500)	0.0%	0
303-16210 Commuter Lot Parking	86,128	99,483	90,000	90,000	94,500	99,200	5.0%	4,500	5.0%	4,700
303-16400 Bicycle License	23	4	10	3	10	10	0.0%	0	0.0%	0
303-19200 Peddler Permits	300	100	300	0	0	0	-100.0%	(300)	----	0
303-24500 Contractors Business License	25,700	23,100	26,000	28,000	28,000	28,000	7.7%	2,000	0.0%	0
303-24800 Business License	1,300	2,750	3,500	4,000	3,500	3,500	0.0%	0	0.0%	0
303-25000 Building Permits	489,690	1,049,229	660,000	500,000	510,000	520,200	-22.7%	(150,000)	2.0%	10,200
303-25050 Demolition Permit	43,310	81,637	33,200	20,000	20,000	20,000	-39.8%	(13,200)	0.0%	0
303-25100 Elect.,Plmbing, HVAC Permits	8,707	12,240	7,500	5,000	5,000	5,000	-33.3%	(2,500)	0.0%	0
303-25300 Fire Plan Reviews	0	500	200	600	500	500	150.0%	300	0.0%	0
303-25310 Sprinkler Plan Reviews	4,477	1,900	2,000	2,000	2,000	2,000	0.0%	0	0.0%	0
303-25320 Elevator Reviews	0	210	0	240	200	200	----	200	0.0%	0
303-25400 Occupancy Permits	5,000	4,100	3,000	3,500	3,000	3,000	0.0%	0	0.0%	0
303-25410 Business Occupancy Permits	200	400	700	700	500	500	-28.6%	(200)	0.0%	0
303-25500 Street Opening Permits	10,000	4,510	5,900	4,500	5,000	5,000	-15.3%	(900)	0.0%	0
303-25600 Sewer Permits	8,750	3,500	3,000	10,000	10,000	10,000	233.3%	7,000	0.0%	0
303-25800 Pool & Spa Permits	0	680	500	500	500	500	0.0%	0	0.0%	0
303-25900 Other Permits	4,310	11,130	5,000	6,000	5,000	5,000	0.0%	0	0.0%	0
303-29100 Alarm System Registration	9,400	9,175	9,200	8,825	8,825	8,825	-4.1%	(375)	0.0%	0
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>865,689</b>	<b>1,471,627</b>	<b>1,017,860</b>	<b>856,420</b>	<b>874,470</b>	<b>889,370</b>	<b>-14.1%</b>	<b>(143,390)</b>	<b>1.7%</b>	<b>14,900</b>

**GENERAL FUND REVENUE PROJECTIONS**  
**FY 2017 - FY 2018 BIENNIAL BUDGET**

01-40- CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROJECTIONS		% CHANGE \$		% CHANGE \$	
	FY 13/14	FY 14/15	FY 15/16	ACTUAL FY 15/16	FY 16/17	FY 17/18	BUDGET-BUDGET FY 16 - FY 17		BUDGET-BUDGET FY 17 - FY 18	
<b>CHARGE FOR SERVICES</b>										
403-48100 Sewer Charge	178,187	163,997	176,000	165,000	170,000	170,000	-3.4%	(6,000)	0.0%	0
403-48130 Stormwater Ord Review	1,800	1,550	1,000	4,000	2,000	2,000	100.0%	1,000	0.0%	0
403-48150 Fire Protection Dist Service	27,481	31,383	25,900	28,741	28,750	28,750	11.0%	2,850	0.0%	0
403-48160 Other Services	33	0	0	0	0	0	----	0	----	0
403-48300 Photo Copy Sales	476	441	300	450	450	450	50.0%	150	0.0%	0
403-48400 Maps & Publications	1,378	1,025	25	35	50	50	100.0%	25	0.0%	0
403-49900 Zoning/Subdivision Applic Fees	2,569	7,800	2,250	7,900	4,000	4,000	77.8%	1,750	0.0%	0
<b>TOTAL CHARGE FOR SERVICE</b>	<b>211,924</b>	<b>206,196</b>	<b>205,475</b>	<b>206,126</b>	<b>205,250</b>	<b>205,250</b>	<b>-0.1%</b>	<b>(225)</b>	<b>0.0%</b>	<b>0</b>
<b>FINES &amp; FORFEITURES</b>										
503-65000 Court Fines	87,713	93,279	65,000	69,595	68,000	68,000	4.6%	3,000	0.0%	0
503-65300 Alarm System Fines	2,750	1,200	2,500	3,500	2,500	2,500	0.0%	0	0.0%	0
503-66000 Parking Fines	25,848	25,122	22,000	21,500	22,000	22,000	0.0%	0	0.0%	0
503-67000 Vehicle License Fine	3,425	4,925	3,500	5,400	5,000	5,000	42.9%	1,500	0.0%	0
503-68500 Nuisances Fines	780	1,160	1,000	1,600	1,250	1,250	25.0%	250	0.0%	0
503-68600 Animal Impoundment Fee	635	400	600	400	400	400	-33.3%	(200)	0.0%	0
503-69000 Other Fines/Bldg Code Fines	525	150	500	1,500	750	750	50.0%	250	0.0%	0
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>121,676</b>	<b>126,236</b>	<b>95,100</b>	<b>103,495</b>	<b>99,900</b>	<b>99,900</b>	<b>5.0%</b>	<b>4,800</b>	<b>0.0%</b>	<b>0</b>
<b>MISCELLANEOUS</b>										
603-70000 Franchise Fee-AT&T	7,309	7,158	7,000	7,158	7,158	7,158	2.3%	158	0.0%	0
603-71000 Franchise Fee-Cable	98,084	105,156	110,136	109,500	109,500	109,500	-0.6%	(636)	0.0%	0
603-71100 PEG Access Fees	32,639	36,596	31,000	39,000	39,000	39,000	25.8%	8,000	0.0%	0
603-73000 Grants/FEMA Reimburse	13,740	52,144	297,000	2,500	146,150	2,500	-50.8%	(150,850)	-98.3%	(143,650)
603-74200 Ravine Erosion Cntrl Grant	670,416	0	0	0	0	0	----	0	----	0
603-75000 Interest Earnings	10,169	9,155	12,000	10,125	10,500	10,500	-12.5%	(1,500)	0.0%	0
603-75500 Training Reimbursements	464	0	0	0	0	0	----	0	----	0
603-76000 Rental Income	146,552	139,604	149,766	160,561	166,316	170,001	11.1%	16,550	2.2%	3,685
603-77000 Restitution/Judgments/Ins Reir	3,376	3,820	0	0	0	0	----	0	----	0
603-78000 Contributions/Donations	14,525	2,946	0	500	0	0	----	0	----	0
603-78100 Tree Sharing Program	56	0	0	4,015	4,000	4,000	----	4,000	0.0%	0
603-78400 SWALCO Recycling Rebates	10,085	9,777	10,000	500	1,000	1,500	-90.0%	(9,000)	50.0%	500
603-78500 Naperville Contributions	36,963	18,482	0	36,963	0	0	----	0	----	0
603-78700 Tree Permit/Mitigation Fee	46,946	60,438	35,000	44,544	35,000	35,000	0.0%	0	0.0%	0
603-89000 Miscellaneous Income	7,225	5,601	5,000	3,500	5,000	5,000	0.0%	0	0.0%	0
603-89100 Police Application Fee	1,370	680	1,000	1,073	1,200	0	20.0%	200	-100.0%	(1,200)
603-89200 IRMA Rebate <sup>1</sup>	32,830	0	30,000	0	0	0	-100.0%	(30,000)	----	0
603-90000 Sale of Fixed Assets	1,451	912	1,500	0	1,500	1,500	0.0%	0	0.0%	0
603-90100 Sale of Land	110,000	5,000	0	0	0	0	----	0	----	0
<b>TOTAL MISCELLANEOUS</b>	<b>1,244,200</b>	<b>457,469</b>	<b>689,402</b>	<b>419,939</b>	<b>526,324</b>	<b>385,659</b>	<b>-23.7%</b>	<b>(163,078)</b>	<b>-26.7%</b>	<b>(140,665)</b>
<b>TOTAL REVENUES</b>	<b>9,474,245</b>	<b>9,661,812</b>	<b>9,772,916</b>	<b>9,609,953</b>	<b>9,736,769</b>	<b>9,703,879</b>	<b>-0.4%</b>	<b>(36,147)</b>	<b>-0.3%</b>	<b>(32,890)</b>
<b>INTER-FUND TRANSFERS IN</b>										
703-91000 Interfund Transfer/E911 Fund	14,166	0	0	0	0	0	----	0	----	0
<b>TOTAL TRANSFERS IN</b>	<b>14,166</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>----</b>	<b>0</b>	<b>----</b>	<b>0</b>
<b>TOTAL GEN'L FUND REVENUES &amp; INTERFUND TRANSFERS</b>	<b>9,488,411</b>	<b>9,661,812</b>	<b>9,772,916</b>	<b>9,609,953</b>	<b>9,736,769</b>	<b>9,703,879</b>	<b>-0.4%</b>	<b>(36,147)</b>	<b>-0.3%</b>	<b>(32,890)</b>

<sup>1</sup> IRMA Rebate shown as a reduction in liability expense effective FY2015.

**GENERAL FUND**  
SUMMARY OF EXPENDITURES BY DEPARTMENT AND CATEGORY

	ACTUAL FY 13-14	ACTUAL FY 14-15	BUDGET FY 15-16	EST ACTUAL FY 15-16	BUDGET FY 16-17	BUDGET FY 17-18	INCREASE (DECREASE) FY16 to FY17		% OF TTL GEN'L FUND EXPEND.	
							BUDGET 2	BUDGET	FY17	FY18
<b>ADMINISTRATION</b>										
Administration	\$1,010,995	\$1,084,624	\$1,393,173	\$1,129,949	\$1,387,551	\$1,403,508	-0.4%	1.2%	13.6%	12.9%
Finance	486,222	500,798	470,225	475,020	615,202	487,561	30.8%	-20.7%	6.0%	4.5%
Boards & Commissions	44,975	49,113	72,200	65,936	65,575	63,575	-9.2%	-3.0%	0.6%	0.6%
Community Development	253,111	335,041	331,620	395,027	364,770	364,705	10.0%	0.0%	3.6%	3.4%
Village Hall Building	101,044	54,754	113,350	61,100	222,600	76,900	96.4%	-65.5%	2.2%	0.7%
Village Properties	4,008	4,464	7,150	4,085	7,150	7,150	0.0%	0.0%	0.1%	0.1%
<b>Subtotal Administration</b>	<b>\$1,900,355</b>	<b>\$2,028,794</b>	<b>\$2,387,718</b>	<b>\$2,131,117</b>	<b>\$2,662,848</b>	<b>\$2,403,399</b>	<b>11.5%</b>	<b>-9.7%</b>	<b>26.1%</b>	<b>22.2%</b>
<b>PUBLIC SAFETY</b>										
Police Sworn	2,644,404	2,697,451	2,822,935	2,804,755	2,978,915	3,054,830	5.5%	2.5%	29.2%	28.2%
PS Support Services	511,260	601,776	484,583	463,134	539,083	565,634	11.2%	4.9%	5.3%	5.2%
Fire	725,065	671,078	733,149	653,965	728,160	731,030	-0.7%	0.4%	7.1%	6.7%
Public Safety Building	290,738	219,167	85,550	85,800	92,500	89,300	8.1%	-3.5%	0.9%	0.8%
<b>Subtotal Public Safety</b>	<b>\$4,171,467</b>	<b>\$4,189,472</b>	<b>\$4,126,217</b>	<b>\$4,007,654</b>	<b>\$4,338,658</b>	<b>\$4,440,794</b>	<b>5.1%</b>	<b>2.4%</b>	<b>42.5%</b>	<b>41.0%</b>
<b>PUBLIC WORKS</b>										
Streets/Bridges/Lights	573,714	651,501	626,100	606,958	596,242	609,287	-4.8%	2.2%	5.8%	5.6%
Sanitation	583,401	581,900	603,575	632,088	603,513	611,969	0.0%	1.4%	5.9%	5.6%
Forestry	117,674	138,902	187,827	179,320	195,145	179,400	3.9%	-8.1%	1.9%	1.7%
Parkways	79,171	94,338	122,385	116,535	119,015	120,250	-2.8%	1.0%	1.2%	1.1%
Sewer	209,805	269,742	204,865	276,584	210,235	226,550	2.6%	7.8%	2.1%	2.1%
Public Works Center	76,841	85,145	53,525	76,450	78,000	76,575	45.7%	-1.8%	0.8%	0.7%
Commuter Station Fund	70,241	80,776	88,928	113,763	91,420	91,855	2.8%	0.5%	0.9%	0.8%
Public Works Cap Projects	1,318,374	423,636	1,677,000	1,032,802	1,303,150	2,080,000	-22.3%	59.6%	12.8%	19.2%
<b>Subtotal Public Works</b>	<b>\$3,029,221</b>	<b>\$2,325,940</b>	<b>\$3,564,205</b>	<b>\$3,034,500</b>	<b>\$3,196,720</b>	<b>\$3,995,886</b>	<b>-10.3%</b>	<b>25.0%</b>	<b>31.3%</b>	<b>36.9%</b>
<b>TOTAL</b>	<b>\$9,101,043</b>	<b>\$8,544,206</b>	<b>\$10,078,140</b>	<b>\$9,173,271</b>	<b>\$10,198,226</b>	<b>\$10,840,079</b>	<b>1.2%</b>	<b>6.3%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Operating:</b>										
Personnel	4,076,191	3,868,183	3,963,444	3,969,968	4,153,133	4,283,850	4.8%	3.1%	40.7%	39.5%
Contracts & Commodities	2,370,423	2,768,651	2,870,203	2,835,504	2,888,305	2,916,176	0.6%	1.0%	28.3%	26.9%
Unsecured Note - Debt	0	0	0	0	0	0	---	--	0.0%	0.0%
<b>TOTAL OPERATING</b>	<b>\$6,446,614</b>	<b>\$6,636,834</b>	<b>\$6,833,647</b>	<b>\$6,805,472</b>	<b>\$7,041,438</b>	<b>\$7,200,026</b>	<b>3.0%</b>	<b>2.3%</b>	<b>69.0%</b>	<b>66.4%</b>
<b>Capital:</b>										
Pub Works Projects	1,318,374	241,636	1,677,000	1,032,802	1,303,150	2,080,000	-22.3%	59.6%	12.8%	19.2%
Equipment, Bldgs, Trees	375,242	373,646	207,850	175,750	476,420	133,200	129.2%	-72.0%	4.7%	1.2%
<b>Subtotal Capital</b>	<b>1,693,616</b>	<b>615,282</b>	<b>1,884,850</b>	<b>1,208,552</b>	<b>1,779,570</b>	<b>2,213,200</b>	<b>-5.6%</b>	<b>24.4%</b>	<b>17.4%</b>	<b>20.4%</b>
<b>Interfund Transfers Out:</b>										
Vehicle/Equip Replacemt	134,000	244,000	259,000	259,000	269,000	284,000	3.9%	5.6%	2.6%	2.6%
Police Pension	572,963	610,228	646,350	646,454	656,725	689,235	1.6%	5.0%	6.4%	6.4%
MFT & Redevelop Funds	0	182,000	0	0	0	0	---	--	0.0%	0.0%
G.O. Debt Payments	253,850	255,862	254,293	253,793	251,493	253,618	-1.1%	0.8%	2.5%	2.3%
<b>Subtotal Interfund Transi</b>	<b>960,813</b>	<b>1,292,090</b>	<b>1,159,643</b>	<b>1,159,247</b>	<b>1,177,218</b>	<b>1,226,853</b>	<b>1.5%</b>	<b>4.2%</b>	<b>11.5%</b>	<b>11.3%</b>
<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>0.0%</b>	<b>0.0%</b>	<b>2.0%</b>	<b>1.8%</b>
<b>TOTAL</b>	<b>\$9,101,043</b>	<b>\$8,544,206</b>	<b>\$10,078,140</b>	<b>\$9,173,271</b>	<b>\$10,198,226</b>	<b>\$10,840,079</b>	<b>1.2%</b>	<b>6.3%</b>	<b>100.0%</b>	<b>100.0%</b>

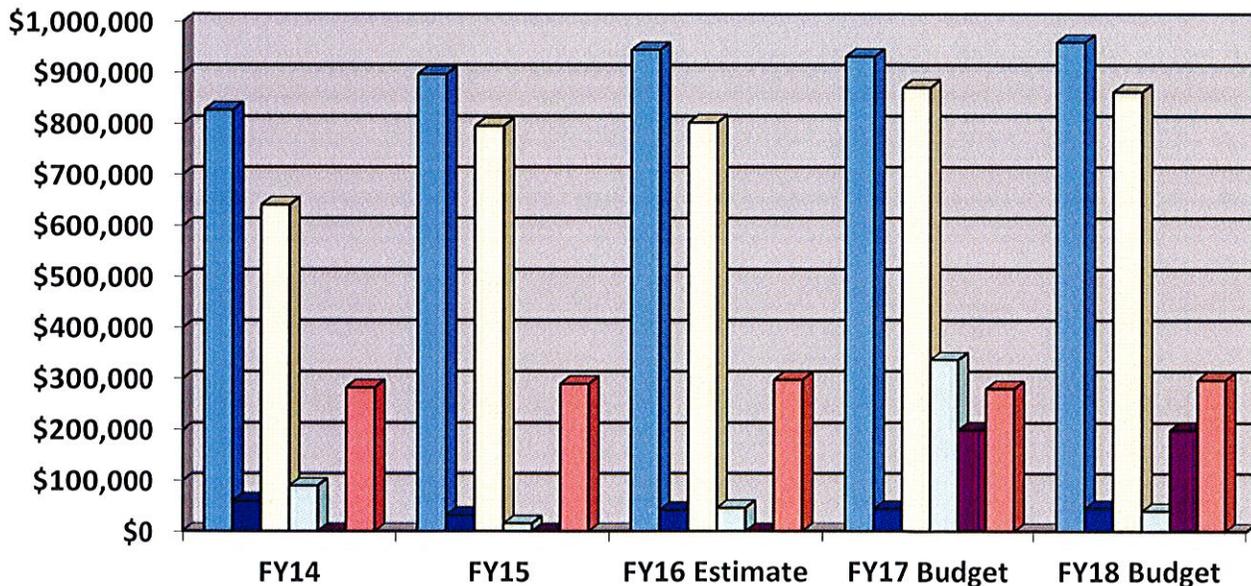
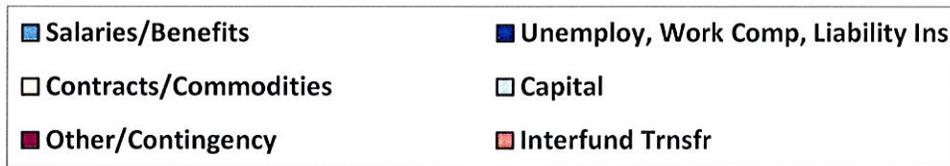
**GENERAL FUND**

**ADMINISTRATION DEPARTMENT PERSONNEL**

POSITION TITLE	FY 2013		FY 2014		FY 2015		FY 2016	FY 2017
	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Planned Positions	Number of Positions Authorized
Village Administrator	1	1	1	1	1	1	1	1
Asst to Village Administrator	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1
Asst Director of Finance	1	1	1	1	1	1	1	1
Finance Clerk	2	2	2	2	2	2	2	2
Village Engineer	1	1	1	1	1	1	1	1
Building Code Supervisor	1	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1	1
Masters Public Admin Intern	0	0	0	0	0	0	0.5	0.5
Seasonal Building Techician	0	0	0	0	0	0	0	0.5
<b>FULL TIME EQUIVALENT</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9.5</b>	<b>10</b>

Note: All of one of the Finance Clerk's salary and 20% of the Engineer's salary are charged to the Water Fund. Authorized positions are those that are planned less those required to be intentionally vacant.

**ADMINISTRATION DEPARTMENT EXPENDITURES BY CATEGORY**



The Village Administrator provides overall direction and administration of policies and procedures established by the President and Board of Trustees. The Administrator coordinates activities of all Village departments, and formulates policies, goals and objectives in conjunction with the Department Directors. The Village Administrator is supported by the Assistant to the VA and the Executive Secretary. They are charged with a wide variety of duties. Among these duties are communications, economic development, special event coordination, contract management and staff support to various boards, commissions and committees, and Village Board meeting agenda preparation.

**General: Support and advance the initiatives of Village Board of Trustees.**

- ❖ Coordinate Strategic Plan operational strategies to attain 2016 Vision
  - Continue to provide Staff support for the Village Board, Joint Plan Commission & Zoning Board of Appeals, Historic Preservation Commission and Development and Downtown Committee
  - Prepare agendas and minutes and coordinate collection of agenda item information
  - Continue to support the Joint Plan Commission & Zoning Board of Appeals with its review of the Village’s Zoning Code and updates to the Comprehensive Plan

**Quality of Life:** Unparalleled quality of life across all neighborhoods fosters stability and well-being for our stakeholders.

Goal 1: Create an environment that fosters resident creativity, enthusiasm and initiative.

- ❖ Invite participation and shared leadership
- ❖ Create opportunities for community-wide dialogue
- ❖ Model a standard of civility in public discourse
- ❖ Respect cultural diversity

Goal 2: Heighten the community’s sense of connection and shared values.

- ❖ Utilize public spaces to cultivate community connectedness
  - Continue to support Village Green special events and Fourth of July Parade

**Volunteerism:** Engagement and volunteerism are the essence of our community culture.

Goal 1: Cultivate awareness and appeal of the Village’s volunteer traditions.

- ❖ Articulate the mutual benefits to the individual and the community
  - Use Village public communications as a means to articulate benefits
- ❖ Recognize and celebrate the contributions of volunteers
  - Formulate recognition policy for volunteers

Goal 2: Create a new and viable volunteer model that accommodates contemporary life.

- ❖ Create a task force comprised of diverse stakeholders and all village partners in model development
  - Implement new volunteer model

**Municipal Services:** High-quality, cost-effective municipal services meet community needs and position the Village for future success.

Goal 1: Explore cost saving alternatives.

- ❖ Collaborate with other municipalities, taxing bodies and private sector partners to identify and advance shared services opportunities.
  - Support intergovernmental relations with neighboring communities and other jurisdictions.
- ❖ Seek and utilize cost effective service delivery alternatives

Goal 2: Expand the use of technology to improve service, increase communication and cost effectiveness.

- ❖ Explore the use of social media
- ❖ Enhance the website

- ❖ Comprehensively evaluate Village's communications programs
- ❖ Explore and consider alternative to paper based newsletter

**Business Environment:** Our business climate sustains a robust and stable local economy.

Goal 1: Create a sustainable revenue base

- ❖ Develop a marketing plan
- ❖ Explore strategic annexation of commercial properties located at the northeast quadrant of Route 176 and IL 41, Route 43 and the 176 corridor
- ❖ Further engage local businesses and business groups in dialogue to retain existing and attract new business
- ❖ Reposition the Business Parks for the new economy
- ❖ Retain consultant and conduct analysis of Waukegan Road Corridor Study

Goal 2: Foster a business friendly environment.

- ❖ Streamline the business development process
- ❖ Strengthen our CBD and maintain relationships with the auto parks community
- ❖ Continue to engage auto park community with respect to potential redevelopment and increased sales tax potential and redevelopment of surrounding parcels

#### FY2015-16 Accomplishments

- ❖ Executed Village's Branding and Marketing Initiative by commencing with branding of the Village's physical environment and online media presence.
- ❖ Continued participation with seven other communities in the North Shore Electricity Aggregation Consortium to offer residents greater cost savings in electrical supply costs that have amounted to more than \$1 million in three years.
- ❖ Continued partnership with four other communities in the North Shore Cable Consortium to seek greater economies of scale and reduce costs for public cable services.
- ❖ Continued with discussions concerning voluntary training opportunities for community volunteers.
- ❖ Initiated contract with Teska Associates to provide planning services for a visual preference survey for redevelopment of Central Business District Block Two and Block Three.
- ❖ Village Administrator completed two year term as President of the Intergovernmental Risk Management Agency (IRMA), the Village's risk management agency.
- ❖ Provided support to Farmers Market Committee for the 2015 Farmers Market season.

ADMINISTRATOR'S OFFICE

01-60-600

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED		BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDGET TO FY 16 - FY 17	\$ CHANGE BUDGET TO FY 16 - FY 17	% CHANGE BUDGET TO FY 17 - FY 18	\$ CHANGE BUDGET TO FY 17 - FY 18
			BUDGET FY 15/16	ACTUAL FY 15/16						
<b>PERSONNEL SERVICES</b>										
40000 Salaries	317,618	334,919	332,000	373,186	363,000	373,900	9.3%	31,000	3.0%	10,900
40100 Overtime	110	187	500	250	500	500	0.0%	0	0.0%	0
40300 Part-Time Salaries	0	0	20,000	16,500	20,000	20,000	0.0%	0	0.0%	0
40400 Medical Insurance	26,730	27,256	28,750	27,960	29,950	31,400	4.2%	1,200	4.8%	1,450
40410 Dental Insurance	1,066	1,108	1,140	1,050	1,118	1,200	-1.9%	(22)	7.3%	82
40420 Life Insurance	1,713	1,805	1,900	1,825	1,865	2,000	-1.8%	(35)	7.2%	135
40600 Work Comp/Liability Dedctbl	0	0	0	0	0	0	----	0	----	0
40610 Work Comp/Liab Premium	15,029	11,474	15,025	10,850	11,890	12,100	-20.9%	(3,135)	1.8%	210
40700 Unemployment Insurance	16,031	1,817	16,500	11,925	12,300	12,700	-25.5%	(4,200)	3.3%	400
40800 Employee Recognition	1,847	6,358	2,750	1,300	2,900	2,900	5.5%	150	0.0%	0
40900 Other Employee Benefits	1,530	1,774	2,000	5,295	4,750	4,750	137.5%	2,750	0.0%	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>381,674</b>	<b>386,698</b>	<b>420,565</b>	<b>450,141</b>	<b>448,273</b>	<b>461,450</b>	<b>6.6%</b>	<b>27,708</b>	<b>2.9%</b>	<b>13,177</b>
<b>CONTRACT SERV/COMMODITIES</b>										
41200 Maintenance-Equip.	5,750	11,047	7,000	6,000	6,050	6,050	-13.6%	(950)	0.0%	0
41300 Computer Service & Software	0	0	5,965	5,965	5,965	5,965	0.0%	0	0.0%	0
41304 Other Profess. Serv.	31,608	66,875	106,500	59,000	97,500	98,000	-8.5%	(9,000)	0.5%	500
41350 Legal Service	119,880	110,741	120,000	90,000	110,000	110,000	-8.3%	(10,000)	0.0%	0
41351 Prosecution Services	23,543	28,847	25,000	20,000	22,500	22,500	-10.0%	(2,500)	0.0%	0
42400 Training/Education	1,636	3,304	2,000	6,000	11,000	4,500	450.0%	9,000	-59.1%	(6,500)
42410 Conferences/Seminars	2,823	4,102	5,000	2,500	4,500	4,500	-10.0%	(500)	0.0%	0
42411 Mileage	0	0	200	200	200	200	0.0%	0	0.0%	0
42440 Dues	4,537	3,823	3,850	3,850	3,850	3,850	0.0%	0	0.0%	0
42450 Recruitment	0	150	200	200	500	450	150.0%	300	-10.0%	(50)
42460 Publications	895	1,670	800	1,000	1,150	1,250	43.8%	350	8.7%	100
43210 Telephone	2,611	2,568	2,800	2,800	2,800	2,800	0.0%	0	0.0%	0
43300 Postage	4,122	3,376	6,750	6,750	7,250	7,250	7.4%	500	0.0%	0
43400 Printing	4,291	4,474	8,500	4,000	4,000	4,000	-52.9%	(4,500)	0.0%	0
43550 Office Supplies	635	914	500	500	500	500	0.0%	0	0.0%	0
44700 Library Vliet Contribution <sup>1</sup>	0	0	8,000	8,000	8,120	8,300	1.5%	120	2.2%	180
45900 Minor Equip.	372	70	2,850	2,850	4,500	5,000	57.9%	1,650	11.1%	500
48200 Intergov't Services	172,768	190,956	197,400	191,400	197,400	203,325	0.0%	0	3.0%	5,925
<b>TOTAL CONTRACT/COMMOD.</b>	<b>375,471</b>	<b>432,917</b>	<b>503,315</b>	<b>411,015</b>	<b>487,785</b>	<b>488,440</b>	<b>-3.1%</b>	<b>(15,530)</b>	<b>0.1%</b>	<b>655</b>
<b>OTHER</b>										
50000 Contingency	0	0	200,000	0	200,000	200,000	0.0%	0	0.0%	0
51000 Interfund Transfer/Debt	253,850	255,862	254,293	253,793	251,493	253,618	-1.1%	(2,800)	0.8%	2,125
51100 Interfund Transfer/Library <sup>2</sup>	0	0	0	0	0	0	----	0	----	0
<b>TOTAL OTHER</b>	<b>253,850</b>	<b>255,862</b>	<b>454,293</b>	<b>253,793</b>	<b>451,493</b>	<b>453,618</b>	<b>-0.6%</b>	<b>(2,800)</b>	<b>0.5%</b>	<b>2,125</b>
<b>CAPITAL OUTLAY</b>										
49400 Equipment	0	9,147	15,000	15,000	0	0	-100.0%	(15,000)	----	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>9,147</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>-100.0%</b>	<b>(15,000)</b>	<b>----</b>	<b>0</b>
<b>DEPARTMENT TOTAL</b>	<b>1,010,995</b>	<b>1,084,624</b>	<b>1,393,173</b>	<b>1,129,949</b>	<b>1,387,551</b>	<b>1,403,508</b>	<b>-0.4%</b>	<b>(5,622)</b>	<b>1.2%</b>	<b>15,957</b>

<sup>1</sup>Previously shown as Intefund Transfr

<sup>2</sup>Now shown as a contractual expense.

The Finance Department is responsible for coordinating and directing the financial activities of the Village including: maintaining the central accounting system and related financial controls, managing revenue collections, controlling expenditures, cash management and investing funds, and establishing and maintaining proper internal controls to safeguard Village assets. In addition, the finance division is responsible for the computer network and telecommunications system administration. The Finance staff also prepares the payroll, processes accounts payable, reconciles bank statements, and prepares financial statements for the Lake Bluff Public Library.

The Finance Director prepares, with the assistance of all department directors, the annual budget, and is responsible for coordinating the annual independent audit and preparing the financial statements. The Finance Director assists the Village Administrator with administration of Human Resource functions: personnel policy and benefits administration, recruitment support, and union negotiations; and is the Police Pension Board Treasurer. The achievements noted below are the result of the diligence of the Assistant Finance Director and two Finance Clerks.

***Municipal Services – Goal 1: Ensure a sound and stable fiscal condition that matches resources with community needs.***

**Objective: Maintain public confidence in financial stability of the Village.**

- ❖ Continue to achieve the GFOA Distinguished Budget and Certificate in Achievement for Financial Reporting Awards.
- ❖ Continue to comply with federal and state laws and Village policies.

Comply with grant requirements and bond covenants

**Objective: Provide financial information to Village Board and staff.**

- ❖ Provide accurate and relevant reports in a timely manner.
- ❖ Prepare financial analysis for the Village Board, Administrator, and staff as needed.

***Municipal Services – Goal 3: Maintain sound infrastructure, facilities and other capital assets.***

**Objective: Maintain information and communication technology infrastructure appropriate to the Village's needs.**

- ❖ Coordinate automated water meter reading system with Public Works.
- ❖ Facilitate technology operations with contractual service provider and update technology infrastructure plan with contractual service provider.
- ❖ Coordinate implementation of new enterprise resource system to replace obsolete software system installed in 1999.

**Objective: Evaluate enhancements to customer service and improve efficiency.**

- ❖ Continue analysis of e-business and third-party arrangements to improve collections and enhance customer payment options.

*FY2015-16 Accomplishments*

- ❖ Prepared the Village's first biennial budget document.
- ❖ 2015 Property tax levy was adopted and recorded pursuant to state law.
- ❖ Facilitated assessment of enterprise resource planning system to be implemented in FY17.
- ❖ Administer employee benefit administration and participate in collective bargaining negotiations.
- ❖ Obtained GFOA Distinguished Budget Award and Certificate in Achievement for Financial Reporting.
- ❖ Moody's reaffirmed the Village's AAA bond rating.

FINANCE DIVISION

01-60-610

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED		BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE
			BUDGET FY 15/16	ACTUAL FY 15/16						
<b>PERSONNEL SERVICES</b>										
40000 Salaries	260,319	267,657	275,000	280,235	283,000	291,500	2.9%	8,000	3.0%	8,500
40100 Overtime	710	746	1,000	900	1,000	1,000	0.0%	0	0.0%	0
40200 Temporary Salaries	0	0	0	0	0	0	----	0	----	0
40400 Medical Insurance	32,851	30,180	29,800	29,455	31,050	32,600	4.2%	1,250	5.0%	1,550
40410 Dental Insurance	1,284	1,258	1,350	1,265	1,350	1,400	0.0%	0	3.7%	50
40420 Life Insurance	2,533	2,834	3,200	2,845	3,000	3,200	-6.3%	(200)	6.7%	200
40610 Work Comp/Liab Premium	13,970	10,340	13,550	10,035	10,650	10,900	-21.4%	(2,900)	2.3%	250
40700 Unemployment Insurance	0	0	0	0	0	0	----	0	----	0
40800 Employee Recognition	40	230	300	250	500	500	66.7%	200	0.0%	0
40900 Other Employee Benefits	44	110	0	0	0	0	----	0	----	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>311,751</b>	<b>313,355</b>	<b>324,200</b>	<b>324,985</b>	<b>330,550</b>	<b>341,100</b>	<b>2.0%</b>	<b>6,350</b>	<b>3.2%</b>	<b>10,550</b>
<b>CONTRACT. SERV/COMMODITIES</b>										
41200 Maintenance-Equip.	13,455	14,498	14,925	12,600	15,125	14,325	1.3%	200	-5.3%	(800)
41300 Computer Service & Softwar	20,973	61,599	10,000	10,000	10,000	10,000	0.0%	0	0.0%	0
41304 Other Profess. Serv.	49,607	42,034	41,835	41,835	42,777	40,486	2.3%	942	-5.4%	(2,291)
41350 Legal Fees	0	0	0	1,000	1,000	1,000	----	1,000	0.0%	0
41500 Credit Card Merchant Fees <sup>1</sup>	4,445	13,090	5,000	6,800	6,800	7,000	36.0%	1,800	2.9%	200
42400 Training/Education	2,778	429	2,350	2,200	2,750	2,750	17.0%	400	0.0%	0
42410 Conferences/Seminars	2,259	2,348	3,300	2,200	3,000	2,500	-9.1%	(300)	-16.7%	(500)
42411 Mileage	300	36	0	0	0	0	----	0	----	0
42440 Dues	1,115	825	2,415	2,000	1,400	1,400	-42.0%	(1,015)	0.0%	0
42460 Publications	790	1,013	700	700	800	800	14.3%	100	0.0%	0
42450 Recruitment	0	502	0	0	0	0	----	0	----	0
43210 Telephone	6,231	5,898	5,900	5,800	6,000	6,000	1.7%	100	0.0%	0
43300 Postage	1,165	2,284	1,600	2,400	2,500	2,700	56.3%	900	8.0%	200
43400 Printing/Publish.	7,135	4,525	4,300	9,200	9,500	9,500	120.9%	5,200	0.0%	0
43550 Office Supplies	5,765	8,137	6,500	6,700	7,000	7,000	7.7%	500	0.0%	0
43570 Operating Supplies	0	0	0	0	0	0	----	0	----	0
45900 Minor Equip.	594	225	1,600	1,000	1,000	1,000	-37.5%	(600)	0.0%	0
<b>TOTAL CONTRACT/COMMOD.</b>	<b>116,612</b>	<b>157,443</b>	<b>100,425</b>	<b>104,435</b>	<b>109,652</b>	<b>106,461</b>	<b>9.2%</b>	<b>9,227</b>	<b>-2.9%</b>	<b>(3,191)</b>
<b>OTHER<sup>2</sup></b>										
51000 Interfund Transf/Equip Repl	25,000	30,000	40,000	40,000	25,000	40,000	-37.5%	(15,000)	60.0%	15,000
	25,000	30,000	40,000	40,000	25,000	40,000	-37.5%	(15,000)	60.0%	15,000
<b>CAPITAL OUTLAY</b>										
49350 Communications/Tech Equip	32,859	0	5,600	5,600	150,000	0	2578.6%	144,400	-100.0%	(150,000)
49400 Equipment	0	0	0	0	0	0	----	0	----	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>32,859</b>	<b>0</b>	<b>5,600</b>	<b>5,600</b>	<b>150,000</b>	<b>0</b>	<b>2578.6%</b>	<b>144,400</b>	<b>-100.0%</b>	<b>(150,000)</b>
<b>DEPARTMENT TOTAL</b>	<b>486,222</b>	<b>500,798</b>	<b>470,225</b>	<b>475,020</b>	<b>615,202</b>	<b>487,561</b>	<b>30.8%</b>	<b>144,977</b>	<b>-20.7%</b>	<b>(127,641)</b>

<sup>1</sup>Merchant fees were included in Other Professional Services prior to FY2012-13.

<sup>2</sup>Interfund Transfer not made in FY2015. Technology Replacements were expensed in Vehicle/Equip Fund.

The Boards and Commissions budget provides funding for certain activities of the Village of Lake Bluff Board of Trustees, Joint Plan Commission and Zoning Board of Appeals (PCZBA), the Architectural Board of Review (ABR), Historic Preservation Commission (HPC), and the Board of Fire and Police Commissioners. In April 2012, the Village Board consolidated the Plan Commission and the ZBA into the joint Plan Commission and Zoning Board of Appeals (PCZBA) to streamline development processes, gain greater organizational efficiencies and maintain the Village's ability to meticulously review and shape important development projects.

None of the Village Board or Commission members receive any compensation for their service to the community.

Each year the Board hosts a volunteer recognition reception to acknowledge the service provided to the community by residents to the Village Boards and Commissions as well as the Park District and School Boards.

***Village Board General Goals: Develop policies that comply with applicable laws and honor the wishes of the community.***

- ❖ Begin the process to update the Strategic Plan for the next five years.
- ❖ Continued ongoing review and update of the Village's Comprehensive Plan, specifically, a detailed analysis of the Waukegan Road Business Park.
- ❖ Completed several amendments to the Target Planned Commercial Development (including three Outlot Buildings) site plan and signage (former Shepard Chevrolet Property).
- ❖ Initiated the establishment of the Environment Committee to advise the Village Board on issues related to sustainability and environmental conditions within the Village.
- ❖ Continued the ongoing comprehensive review of the Village's Zoning Code regulations.

Goal 2: Engage in beneficial intergovernmental and regional cooperatives for the overall benefit of Lake Bluff Stakeholders, Village businesses, transportation, housing diversity and the environment.

- ❖ Continue participation in the Central Lake County Joint Action Water Agency.
- ❖ Maintain membership in Chicago Metropolitan Agency for Planning to integrate region-wide planning for transportation and land use.
- ❖ Maintain membership in Solid Waste Agency of Lake County (SWALCO).
- ❖ Continue to support Linking Efforts Against Drugs (LEAD).
- ❖ Maintain membership and participation in Intergovernmental Risk Management Agency.

***Quality of Life:*** Unparalleled quality of life across all neighborhoods fosters stability and well-being for our stakeholders.

Goal 1: Create an environment that fosters resident creativity, enthusiasm and initiative.

- ❖ Invite participation and shared leadership
- ❖ Create opportunities for community-wide dialogue
- ❖ Model a standard of civility in public discourse
- ❖ Respect cultural diversity

Goal 2: Heighten the community's sense of connection and shared values.

- ❖ Utilize public spaces to cultivate community connectedness
- ❖ Participate in programs that promote wellness
- ❖ Identify and assist people in need

Goal 3: Place special attention on our youth, seniors and the benefits of intergenerational connection.

- ❖ Link with community resources and partners to support youth and senior services
- ❖ Facilitate youth and senior engagement in the life of the Lake Bluff community

***Volunteerism: Engagement and volunteerism are the essence of our community culture.***

- Goal 1: Cultivate awareness and appeal of the Village's volunteer traditions.
- ❖ Articulate the mutual benefits to the individual and the community
  - ❖ Recognize and celebrate the contributions of volunteers
- Goal 2: Create a new and viable volunteer model that accommodates contemporary life.
- ❖ Create a task force comprised of diverse stakeholders and all village partners in model development

***Business Environment: Our business climate sustains a robust and stable local economy life.***

- Goal 1: Create a sustainable revenue base
- ❖ Develop a marketing plan
  - ❖ Explore strategic annexation of commercial properties located at the northeast quadrant of Route 176 and IL 41, Route 43 and the 176 corridor
  - ❖ Further engage local businesses and business groups in dialogue to retain existing and attract new business
  - ❖ Reposition the Business Parks for the new economy
- Goal 2: Foster a business friendly environment.
- ❖ Streamline the business development process
  - ❖ Strengthen our Central Business District
  - ❖ Maintain relationships with the auto parks community

***Housing Diversity: Housing stock diversity and strong property values serve residents at all stages of life.***

- Goal 1: Assess the balance of housing types that will meet the needs and desires of our community.
- ❖ Review all existing plans and regulations for compatibility with identified needs and retention of community character
  - ❖ Develop a senior housing plan to address our current and future senior housing needs
  - ❖ Review the Affordable Housing Plan to ascertain its compatibility with community needs
- Goal 2: Educate the community and the individual homeowner on the benefits of historic preservation.

***Environment/Green Initiatives: Environmental stewardship enhances the natural beauty of the community.***

- Goal 1: Take the initiative to prioritize and advance environmental stewardship.
- ❖ Publicize current and past successes at advancing environmental stewardship
  - ❖ Enlist volunteers to maintain litter-free streets and blocks
- Goal 2: Enhance the quality of public and private open spaces.
- ❖ Partner with the Park District to improve access and aesthetics of the lakefront and ravines
  - ❖ Educate the public regarding native plantings
- Goal 3: Maintain and enhance recycling efforts.
- ❖ Incent businesses to recycle
  - ❖ Monitor existing recycling regulations
  - ❖ Encourage environmental practices at home

BOARDS & COMMISSIONS

01-60-650

CODE/LINE ITEM	ACTUAL		BUDGET FY 15/16	ESTIMATED		BUDGET FY 16/18	% CHANGE \$ CHANGE BUDGET TO BUDGET FY 16 - FY 17		% CHANGE \$ CHANGE BUDGET TO BUDGET FY 17 - FY 18	
	FY 13/14	FY 14/15		ACTUAL FY 15/16	BUDGET FY 16/17		% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
CONTRACT SERV/COMMODITIES										
40800 Board/Committee Recogntn	8,913	4,442	7,500	8,750	9,000	9,000	20.0%	1,500	0.0%	0
41304 Other Contractual Services	1,500	1,805	3,800	1,500	3,800	3,800	0.0%	0	0.0%	0
42400 Training/Education	0	0	0	0	0	0	----	0	----	0
42440 Dues	8,312	8,307	11,000	10,000	10,175	10,175	-7.5%	(825)	0.0%	0
43400 Printing/Publishing	191	21	1,600	600	600	600	-62.5%	(1,000)	0.0%	0
43550 Office Supplies	178	45	150	75	150	150	0.0%	0	0.0%	0
44610 Farmers Market	7,342	7,054	6,500	8,000	9,200	7,200	41.5%	2,700	-21.7%	(2,000)
44620 Special Events	1,452	2,400	2,500	2,000	3,000	3,000	20.0%	500	0.0%	0
44630 Historic Preservation Comm	0	106	14,250	10,250	4,250	4,250	-70.2%	(10,000)	0.0%	0
44800 Senior Prop Tax Assistance	1,377	2,418	2,500	2,361	3,000	3,000	20.0%	500	0.0%	0
44850 Community Partnership Pgm	15,710	22,515	22,400	22,400	22,400	22,400	0.0%	0	0.0%	0
<b>TOTAL CONTRACT/COMMOD.</b>	<b>44,975</b>	<b>49,113</b>	<b>72,200</b>	<b>65,936</b>	<b>65,575</b>	<b>63,575</b>	<b>-9.2%</b>	<b>(6,625)</b>	<b>-3.0%</b>	<b>(2,000)</b>
CAPITAL										
49350 Computer Equipment	0	0	0	0	0	0	----	0	----	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>----</b>	<b>0</b>	<b>----</b>	<b>0</b>
<b>DEPARTMENT TOTAL</b>	<b>44,975</b>	<b>49,113</b>	<b>72,200</b>	<b>65,936</b>	<b>65,575</b>	<b>63,575</b>	<b>-9.2%</b>	<b>(6,625)</b>	<b>-3.0%</b>	<b>(2,000)</b>

The Community Development department encompasses the engineering and building/zoning services for the Village.

The Village Engineer and the Building Code Supervisor interact regularly with the Public Works Superintendent as their responsibilities interconnect.

The *Village Engineer* performs and/or coordinates all planning, surveying, design, and construction observation for all Village infrastructure improvements. Other duties include all site reviews for commercial and residential building projects within the Village relative to drainage, public property protection, and private utility service line installations. The Village Engineer serves as the Village's Stormwater Enforcement Officer and represents the Village on the following organizations: CLCJAWA Executive Committee, Skokie River Consortium, Northeast Illinois Sewer Improvement Consortium, Lake Michigan Watershed Eco System Partnership, and is alternate representative to SWALCO. The Village Engineer also assists and serves as backup support for many of the duties performed by the Building Code Supervisor.

The *Building Code Supervisor* coordinates building and zoning activities, performs site inspections, construction inspections, and addresses property maintenance issues. The Building Codes Supervisor coordinates the resolution of issues pertaining to property maintenance and code compliance. The Building Codes Supervisor also reviews plans for compliance with building, fire, life safety and zoning codes as well as site requirements and tree preservation. The Village of Lake Bluff has an intergovernmental agreement with The City of Lake Forest to provide some of the building code review and inspection services for residential, commercial, and public building projects. These services include plan review prior to building permit issuance and on-site code compliance inspections during the construction phase of each project. The Building Codes Supervisor also provides for the oversight and maintenance of the Village facilities and some of the associated equipment within those facilities. The Building Codes Supervisor is the staff liaison to the Architectural Board of Review.

***Municipal Services - Goal 3: Maintain sound infrastructure, facilities and other capital assets.***

**Objective:** Coordinate the design and construction management of water, storm sewer, sanitary sewer, street rehabilitation, and other public works infrastructure improvements:

**Objective:** Review and update the Village's 10-Year Capital Improvement Program

**Objective:** Provide support services to the Plan Commission/Zoning Board of Appeals (PCZBA) and the Village Architectural Board of Review

**Objective:** Effectively and efficiently identify, implement and monitor the optimal balance between community desired levels of service and available resources for providing building and zoning services to the public.

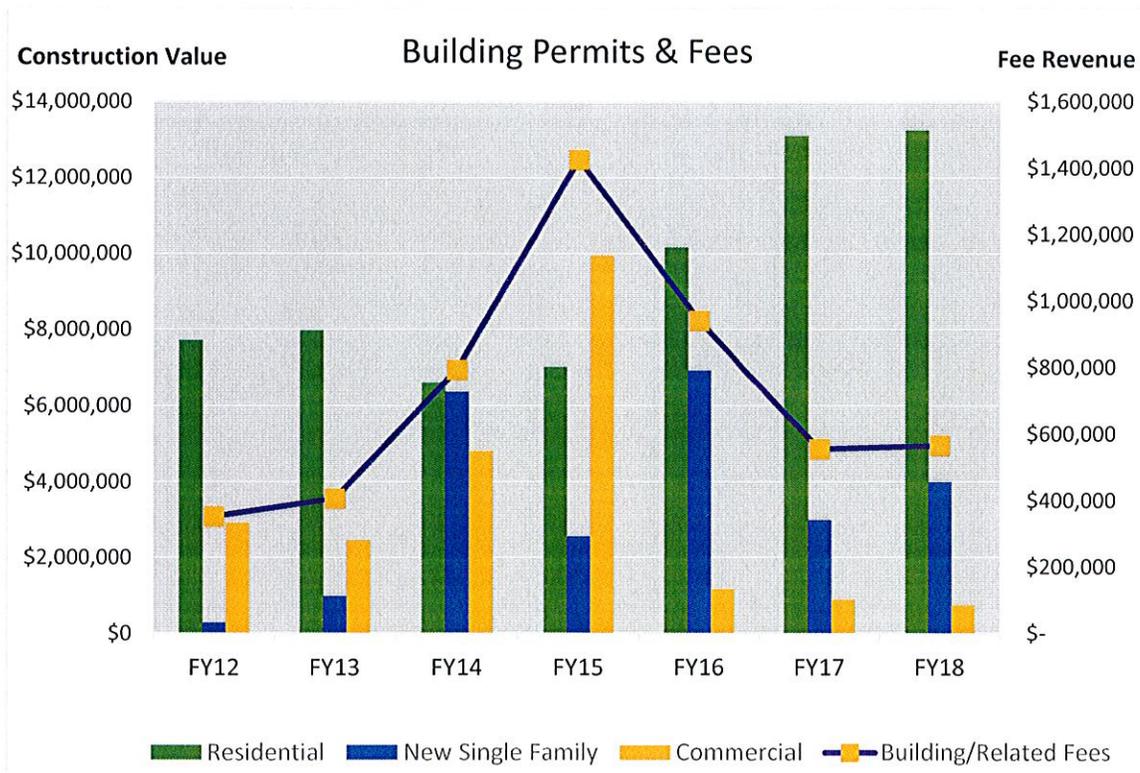
**VILLAGE ENGINEER - Fiscal Year 2017-18 Goals**

- ❖ Complete engineering and construction oversight for Village's infrastructure improvements
- ❖ Implement the 1<sup>st</sup> Phase of improvements recommended in the East Terrace SSES Study
- ❖ Continue the evaluation of stormwater problems associated with the West Scranton Underpass and the Campbell Court Area
- ❖ Complete the Village's Annual Street Resurfacing program
- ❖ Monitor water tower levels and complete annual EPA report on water purchases and consumption
- ❖ Provide guidance to the Public Works department

**BUILDING CODE SUPERVISOR - Fiscal Year 2017-18 Goals**

- ❖ Coordinate and administer building inspection, plan review and elevator inspection services with the third party providers
- ❖ Quality Assurance review for third party providers of service
- ❖ Evaluate Building and Life Safety Codes and incorporate green building practices into the building codes
- ❖ Improve customer satisfaction through efficiency and building department effectiveness upgrades.
- ❖ Provide zoning information and analysis for the customers and commissions
- ❖ Administration and provision of the Village potable water cross connection program including surveys and inspections of buildings and water system components
- ❖ Review and update department specific policies and procedures
- ❖ Attend regional and national Building Officials Meetings and Educational Programs

Below is a chart showing the building permit construction value and building/building related revenues for FY12-FY16 and projections for FY17 and FY18.



COMMUNITY DEVELOPMENT

01-60-680

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED		BUDGET FY 17/18	% CHANGE \$ CHANGE BUDGET TO BUDGET FY 16 - FY 17		% CHANGE \$ CHANGE BUDGET TO BUDGET FY 17 - FY 18	
				ACTUAL FY 15/16	BUDGET FY 16/17		% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
<b>PERSONNEL SERVICES</b>										
40000 Salaries	148,818	180,037	136,000	139,125	135,000	139,100	-0.7%	(1,000)	3.0%	4,100
40100 Overtime Salaries	516	0	0	0	0	0	----	0	----	0
40300 Part-time Salaries	0	0	0	32,624	25,000	25,000	----	25,000	0.0%	0
40200 Seasonal	0	135	0	0	0	0	----	0	----	0
40400 Medical Insurance	10,875	13,695	27,000	19,235	15,945	16,700	-40.9%	(11,055)	4.7%	755
40410 Dental Insurance	236	389	715	860	715	800	0.0%	0	11.9%	85
40420 Life Insurance	1,519	1,467	600	595	260	300	-56.7%	(340)	15.4%	40
40600 Work Comp/Liability Deductibl	0	0	0	0	0	0	----	0	----	0
40610 Work Comp/Liab Premium	11,348	8,170	10,700	8,967	9,245	9,400	-13.6%	(1,455)	1.7%	155
40700 Unemployment Insurance	0	0	0	0	0	0	----	0	----	0
40900 Other Employee Benefits	54	1,399	250	50	250	250	0.0%	0	0.0%	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>173,366</b>	<b>205,292</b>	<b>175,265</b>	<b>201,456</b>	<b>186,415</b>	<b>191,550</b>	<b>6.4%</b>	<b>11,150</b>	<b>2.8%</b>	<b>5,135</b>
<b>CONTRACT SERV/COMMODITIES</b>										
41100 Maintenance - Vehicles	90	0	500	500	500	500	0.0%	0	0.0%	0
41200 Maintenance - Equipment	165	165	0	0	0	200	----	0	----	200
41300 Computer Service & Software	0	0	3,730	3,730	3,730	3,730	0.0%	0	0.0%	0
41301 Building Inspection Serv	31,425	66,883	70,000	100,000	95,000	90,000	35.7%	25,000	-5.3%	(5,000)
41304 Other Profess. Serv.	28,214	38,942	49,000	60,666	47,500	47,100	-3.1%	(1,500)	-0.8%	(400)
41305 Engineering Serv.	0	4,305	0	0	0	0	----	0	----	0
41350 Legal Service	2,392	800	1,500	4,000	4,000	4,000	166.7%	2,500	0.0%	0
42400 Training/Education	680	2,138	2,500	3,500	2,500	2,500	0.0%	0	0.0%	0
42410 Conferences/Seminars	0	0	2,500	0	2,500	2,500	0.0%	0	0.0%	0
42411 Mileage	0	0	0	0	0	0	----	0	----	0
42420 Clothing/Uniforms	0	153	475	475	475	475	0.0%	0	0.0%	0
42440 Dues	1,160	265	1,500	300	1,000	1,000	-33.3%	(500)	0.0%	0
42460 Publications	1,716	1,716	2,000	1,000	1,500	1,500	-25.0%	(500)	0.0%	0
43210 Telephone	2,077	2,200	2,200	2,200	2,200	2,200	0.0%	0	0.0%	0
43300 Postage	434	412	500	500	500	500	0.0%	0	0.0%	0
43400 Printing/Publish.	2,640	3,348	5,000	2,500	2,500	2,500	-50.0%	(2,500)	0.0%	0
43550 Office Supplies	1,630	2,286	4,000	3,000	4,000	2,000	0.0%	0	-50.0%	(2,000)
43560 Gasoline & Oil	1,118	724	1,200	1,100	1,200	1,200	0.0%	0	0.0%	0
43570 Operating Supplies	0	111	500	100	500	500	0.0%	0	0.0%	0
43640 Maintenance Supplies-Vehicle	289	378	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0
44600 Vacant Property Maintenance	125	810	1,500	500	1,000	1,000	-33.3%	(500)	0.0%	0
45900 Minor Equip.	1,590	113	750	500	750	750	0.0%	0	0.0%	0
<b>TOTAL CONTRACT/COMMOD.</b>	<b>75,745</b>	<b>125,749</b>	<b>150,355</b>	<b>189,571</b>	<b>172,355</b>	<b>169,155</b>	<b>14.6%</b>	<b>22,000</b>	<b>-1.9%</b>	<b>(3,200)</b>
<b>OTHER</b>										
51000 Interfund Transf/Vehicle Fund	4,000	4,000	4,000	4,000	4,000	4,000	----	0	0.0%	0
<b>TOTAL OTHER</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>----</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>										
49350 Computer Equipment	0	0	2,000	0	2,000	0	----	0	-100.0%	(2,000)
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>----</b>	<b>0</b>	<b>-100.0%</b>	<b>(2,000)</b>
<b>DEPARTMENT TOTAL</b>	<b>253,111</b>	<b>335,041</b>	<b>331,620</b>	<b>395,027</b>	<b>364,770</b>	<b>364,705</b>	<b>10.0%</b>	<b>33,150</b>	<b>0.0%</b>	<b>(65)</b>

## ADMINISTRATION – Village Hall Building

This budget provides for the expenditures associated with the maintenance and improvement of the Village hall building at 40 E. Center Avenue. The Village has a staff employee that provides the janitorial services for this building as well as the Commuter Station and the Public Safety Building.

**Municipal Services - Goal 3: Maintain sound infrastructure, facilities and other capital assets.**

**Objective:** Maintain the building to ensure structural safety, historical significance, and security of employees, visitors, and records.

Fiscal Year 2017-18 Goals

- ❖ Waterproof basement
- ❖ Patch Exterior Walls
- ❖ Paint Interior
- ❖ Renovate front counter for ADA compliance

Fiscal Year 2015-16 Achievements

- ❖ Re-Shingle Roof (expected prior to end of budget year)
- ❖ Install Guardrail on Basement Stairs (expected prior to end of budget year)
- ❖ Install AED (expected prior to end of budget year)
- ❖ Installed new security and panic alarm system in the Village Hall
- ❖ Coordinated light fixture changes as part of the lighting efficiency grant program
- ❖ Installed fire alarm system radio transmitter installed
- ❖ Renovated first floor bathroom

**Objective:** Safeguard and maintain building assets.



Village Hall looking east at the conference room and fountain. This 106 year old building was most recently remodeled in 1997 with a 2 story addition and replacement of the cupola which used to be the fire department hose tower.

VILLAGE HALL BUILDING

01-60-900

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED		BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE \$ CHANGE		% CHANGE \$ CHANGE	
			BUDGET FY 15/16	ACTUAL FY 15/16			BUDGET TO BUDGET FY 16 - FY 17	BUDGET TO BUDGET FY 17 - FY 18		
<b>PERSONNEL SERVICES</b>										
40000 Salaries	13,400	14,690	9,350	9,100	9,600	9,900	2.7%	250	3.1%	300
40100 Overtime Salaries	1,815	1,701	0	0	0	0	----	0	----	0
40400 Medical Insurance	4,455	5,580	0	0	0	0	----	0	----	0
40420 Life Insurance	26	26	0	0	0	0	----	0	----	0
40900 Other Employee Benefits	0	879	0	0	0	0	----	0	----	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>19,696</b>	<b>22,876</b>	<b>9,350</b>	<b>9,100</b>	<b>9,600</b>	<b>9,900</b>	<b>2.7%</b>	<b>250</b>	<b>3.1%</b>	<b>300</b>
<b>CONTRACT SERV/COMMODITIES</b>										
41000 Maintenance-Building	13,177	12,814	15,000	15,000	15,000	15,000	0.0%	0	0.0%	0
41050 Maintenance-Ground	3,838	3,900	3,000	3,000	3,000	3,000	0.0%	0	0.0%	0
43230 Utilities/Water & Wastewater	1,449	3,355	3,500	3,500	3,500	3,500	0.0%	0	0.0%	0
43660 Maint-Supplies Build	5,544	5,069	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0
45900 Minor Equipment	420	585	500	500	1,500	500	200.0%	1,000	-66.7%	(1,000)
<b>TOTAL CONTRACT/COMMODO.</b>	<b>24,428</b>	<b>25,723</b>	<b>27,000</b>	<b>27,000</b>	<b>28,000</b>	<b>27,000</b>	<b>3.7%</b>	<b>1,000</b>	<b>-3.6%</b>	<b>(1,000)</b>
<b>CAPITAL OUTLAY</b>										
49120 Exterior Renovation/Improve	350	380	60,000	0	65,000	0	8.3%	5,000	-100.0%	(65,000)
49200 Interior Improvements	0	5,775	12,000	2,000	50,000	25,000	316.7%	38,000	-50.0%	(25,000)
49201 Boardroom Audio/Visual	0	0	0	18,000	65,000	0	----	65,000	-100.0%	(65,000)
49202 Conference Rm Audio/Visual	0	0	0	0	0	10,000	----	0	----	10,000
49400 Equipment	56,570	0	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>56,920</b>	<b>6,155</b>	<b>77,000</b>	<b>25,000</b>	<b>185,000</b>	<b>40,000</b>	<b>140.3%</b>	<b>108,000</b>	<b>-78.4%</b>	<b>(145,000)</b>
<b>DEPARTMENT TOTAL</b>	<b>101,044</b>	<b>54,754</b>	<b>113,350</b>	<b>61,100</b>	<b>222,600</b>	<b>76,900</b>	<b>96.4%</b>	<b>109,250</b>	<b>-65.5%</b>	<b>(145,700)</b>

**ADMINISTRATION – Village Owned Land**

This division includes the expenditures associated with maintaining Village owned land and the Land Purchase Program which includes the administrative, engineering, legal, and capital costs associated with the acquisition of properties determined to be in the public interest and advantageous for purchase by the Village. Further, Village owned property is exempt from all property taxes except the East Skokie Drainage taxes.

This division includes the principal and interest payments on the \$315,000 unsecured 7-year note with the Northern Trust Bank. The proceeds were used, along with available cash, to purchase 611 Walnut Ave. This note was paid in full in FY2013.

VILLAGE PROPERTIES

01-60-940

CODE/LINE ITEM	ACTUAL		BUDGET FY 15/16	ESTIMATED		BUDGET FY 17/18	% CHANGE \$ CHANGE		% CHANGE \$ CHANGE	
	FY 13/14	FY 14/15		ACTUAL FY 15/16	BUDGET FY 16/17		BUDGET FY 16 - FY 17	BUDGET FY 17 - FY 18		
<b>CONTRACTUAL</b>										
41304 Other Profess Services	0	0	2,900	0	2,900	2,900	0.0%	0	0.0%	0
43230 Utilities	1,578	1,250	1,250	1,200	1,250	1,250	0.0%	0	0.0%	0
48700 Property Taxes	2,430	2,885	3,000	2,885	3,000	3,000	0.0%	0	0.0%	0
<b>TOTAL CONTRACTUAL</b>	<b>4,008</b>	<b>4,135</b>	<b>7,150</b>	<b>4,085</b>	<b>7,150</b>	<b>7,150</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>DEBT/OTHER</b>										
47800 Note Payable - 611 Walnut	0	0	0	0	0	0	----	0	----	0
47805 Note Payable - Interest	0	0	0	0	0	0	----	0	----	0
51000 Interfund Transfer	0	0	0	0	0	0	----	0	----	0
<b>TOTAL OTHER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>----</b>	<b>0</b>	<b>----</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>										
49000 Land	0	329	0	0	0	0	----	0	----	0
49200 Land Improvements	0	0	0	0	0	0	----	0	----	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>----</b>	<b>0</b>	<b>----</b>	<b>0</b>
<b>DEPARTMENT TOTAL</b>	<b>4,008</b>	<b>4,464</b>	<b>7,150</b>	<b>4,085</b>	<b>7,150</b>	<b>7,150</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>

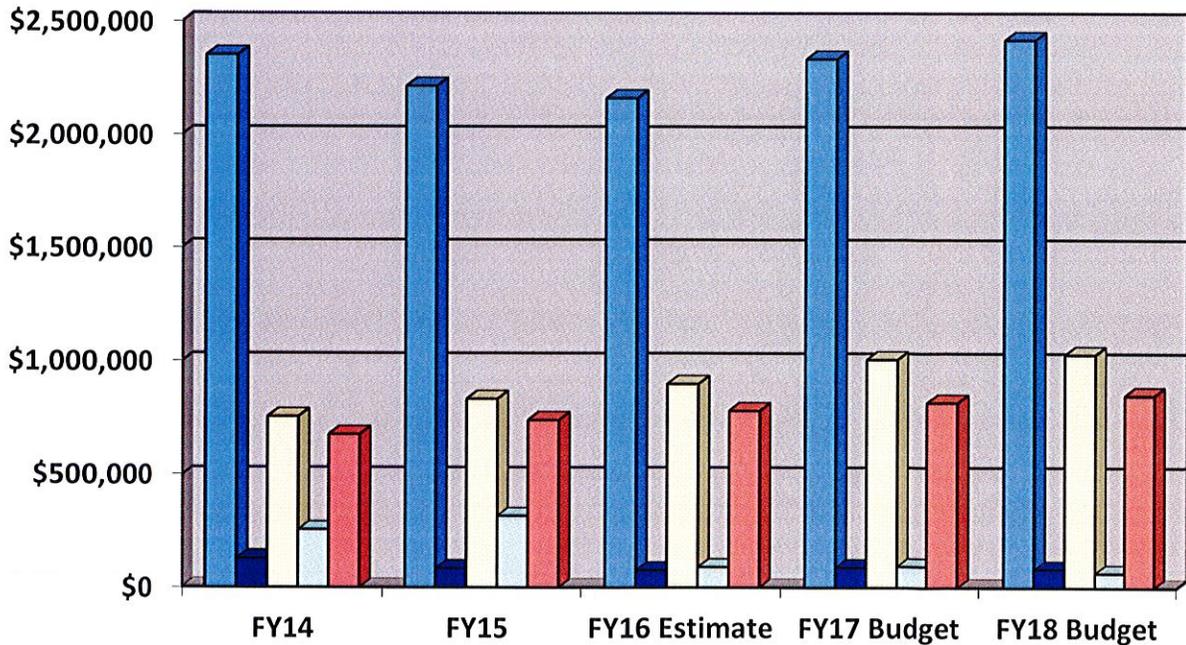
**GENERAL FUND**

**PUBLIC SAFETY DEPARTMENT PERSONNEL**

POSITION TITLE	FY 2013		FY 2014		FY2015*		FY2016	FY2017
	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual & Authorized Positions	Number of Positions Authorized	Actual & Authorized Positions	Number of Planned Positions	Number of Positions Authorized*
Police Chief	1	1	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1	1	1
Sergeants	3	3	3	3	3	3	3	3
Patrol Officers	10	9	10	9	10	10	10	10
Lead Dispatcher	1	0	1	0	1	0	0	0
Dispatchers	5	6	5	6	5	5	0	0
Records Clerks	0	0	0	0	0	0	2.5	2.5
Fire Exec Asst	1	1	1	1	1	1	1	1
<b>FULL TIME EQUIVALENT</b>	<b>22</b>	<b>21</b>	<b>22</b>	<b>21</b>	<b>22</b>	<b>21</b>	<b>18.5</b>	<b>18.5</b>

Note: The Fire Chief, Fire Inspector, and Firefighters are paid on call. \*Police Dispatchers at start of FY15 is authorized at 5. By end of year, no dispatchers and 2 records clerks. Total positions will decline from 21 to 18.5.

**PUBLIC SAFETY DEPARTMENT EXPENDITURES BY CATEGORY**



**PUBLIC SAFETY- Police Department**

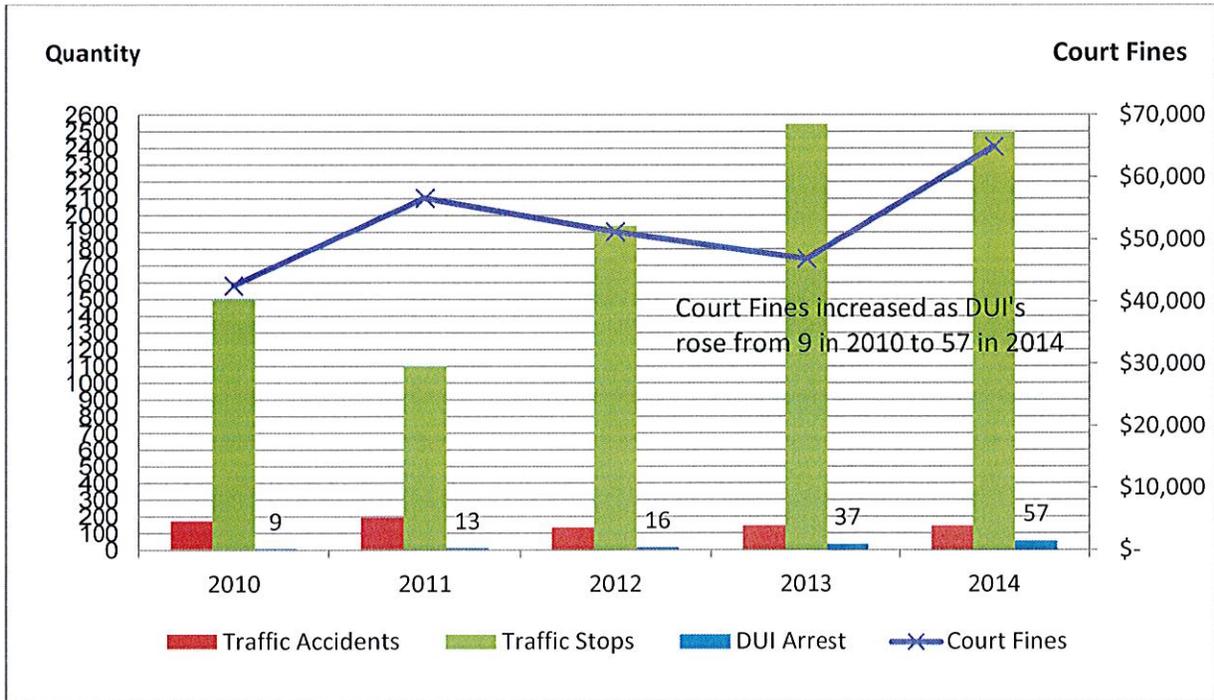
*The Department is fully accredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA) in all areas of patrol, investigations, communications, and administration. It is also an active member of the Illinois Police Accreditation Coalition.*

**Municipal Services - Goal 2: Maintain our commitment to public safety.**

The purpose of the Police Department is to provide for the maintenance of law and order in the Village and to provide an efficient and effective means of reducing crime through education, patrol, investigation, apprehension of suspects, and recovery of evidence and property. The Department consists of one Chief, one Deputy Chief, three Shift Sergeants, nine patrol officers, one investigator and two civilian records clerks.

The Department strives to maintain a high level of proficiency through training for each of its officers. The initial 12 week basic recruit training is reinforced with a formal on-the-job field-training program for new officers. The changing need for specialized services require training in fields such as: investigation, firearm safety and related legal issues, supervisory training, dealing with juvenile offenders, controlling drug trafficking, presenting testimony in court, and breathalyzer use and related legal issues.

The Police Department strives to keep Emergency response time to under 3 minutes and non-emergency response time to under 5 minutes.



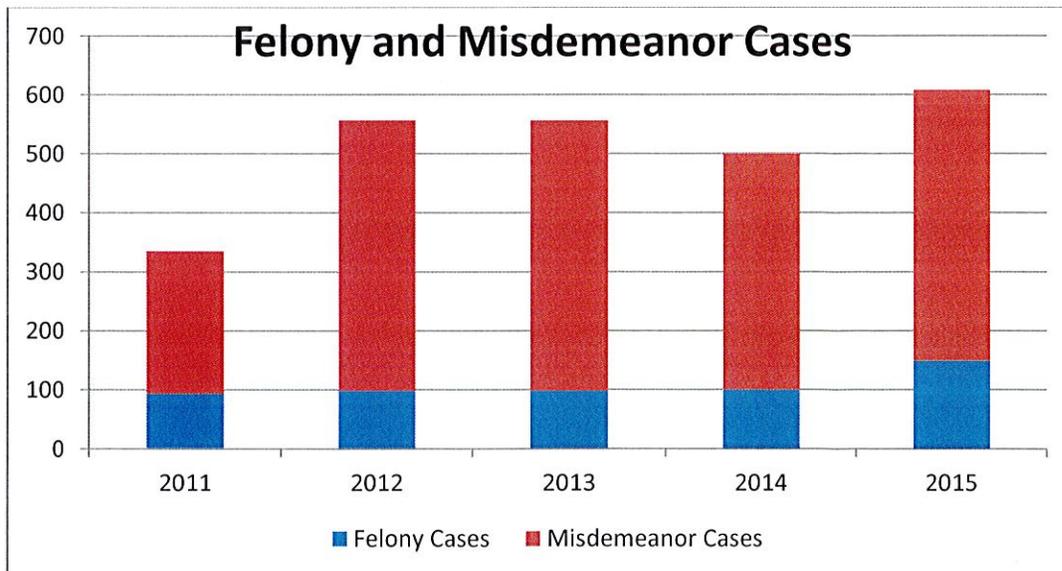
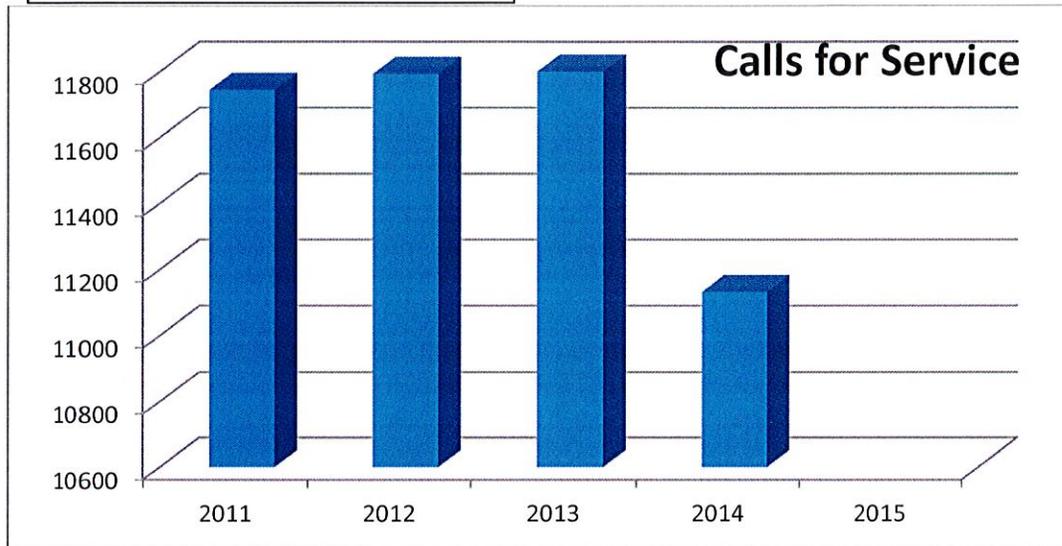
Updated numbers not available at the time of printing due to a records system conversion.

**PUBLIC SAFETY- Police Department**

The Lake Bluff Police Department will continue to be a part of the Northern Illinois Police Crime Lab that provides many important forensic services related to scientific examination and analysis of all physical evidence extracted from a crime scene. Further, the Lake Bluff Police Department is an active member of the Northern Illinois Police Alarm System (NIPAS) which provides emergency manpower assistance and

The efficient use of staffing and equipment is accomplished through the cost sharing task forces, as well as continued membership in organizations with intergovernmental agreements.

special weapons and tactics operations throughout northern Illinois. We also are a member of the Lake County Major Crime Task Force which provides investigative assistance in homicides, non-parental kidnapping and other major investigations, and we are a co-sponsor of the Lake Bluff/Lake Forest Teen Court Program for the students of Lake Bluff and Lake Forest School Districts.



Updated numbers not available at time of printing due to a records system conversion.

POLICE SWORN OFFICERS

01-70-710

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED		BUDGET FY 17/18	BUDGET FY 17/18	% CHANGE BUDGET TO FY 16 - FY 17	\$ CHANGE BUDGET TO FY 16 - FY 17	% CHANGE BUDGET TO FY 17 - FY 18	\$ CHANGE BUDGET TO FY 17 - FY 18
				ACTUAL FY 15/16	BUDGET FY 16/17						
<b>PERSONNEL SERVICES</b>											
40000 Salaries	1,337,632	1,316,316	1,390,000	1,401,500	1,470,000	1,528,800	5.8%	80,000	4.0%	58,800	
40100 Overtime	234,793	195,798	215,000	239,750	250,000	250,000	16.3%	35,000	0.0%	0	
40400 Medical Insurance	144,280	135,951	154,955	135,205	180,375	189,400	16.4%	25,420	5.0%	9,025	
40401 PSEBA Medical Insurance	33,907	37,476	40,845	39,520	42,810	45,000	4.8%	1,965			
40410 Dental Insurance	9,429	9,259	12,550	9,335	10,010	10,500	-20.2%	(2,540)	4.9%	490	
40420 Life Insurance	5,396	4,322	3,540	4,395	4,555	4,800	28.7%	1,015	5.4%	245	
40600 Work Comp/Liability Deduct	5,332	2,186	2,500	0	2,500	2,500	0.0%	0	0.0%	0	
40610 Work Comp/Liability Premium	71,745	52,958	75,000	49,476	54,245	55,300	-27.7%	(20,755)	1.9%	1,055	
40700 Unemployment Insurance	0	0	0	0	0	0	---	0	--	0	
40800 Employee Recognition	909	345	1,000	1,025	1,050	1,050	5.0%	50	0.0%	0	
40900 Other Employee Benefits	366	238	0	0	0	0	---	0	--	0	
<b>TOTAL PERSONNEL SERVICES</b>	<b>1,843,789</b>	<b>1,754,849</b>	<b>1,895,390</b>	<b>1,880,206</b>	<b>2,015,545</b>	<b>2,087,350</b>	<b>6.3%</b>	<b>120,155</b>	<b>3.6%</b>	<b>71,805</b>	
<b>CONTRACT. SERVICES/COMMODITIES</b>											
41100 Maintenance-Vehicle	5,242	11,158	5,500	11,000	7,000	7,000	27.3%	1,500	0.0%	0	
41200 Maintenance-Equip.	5,617	2,176	5,000	4,000	4,000	4,000	-20.0%	(1,000)	0.0%	0	
41300 Computer Service & Software	2,700	4,650	18,245	18,245	18,245	18,245	0.0%	0	0.0%	0	
41304 Other Professional Services.	21,691	15,076	20,000	17,000	17,500	20,000	-12.5%	(2,500)	14.3%	2,500	
41350 Legal Services	3,587	10,364	5,000	5,000	10,000	10,000	100.0%	5,000	0.0%	0	
42400 Training/Education	14,825	29,476	20,000	25,000	17,500	20,000	-12.5%	(2,500)	14.3%	2,500	
42410 Conferences	1,020	2,558	3,200	1,500	3,200	3,200	0.0%	0	0.0%	0	
42411 Mileage	520	97	500	150	250	250	-50.0%	(250)	0.0%	0	
42420 Uniforms	9,761	14,013	10,000	9,000	10,000	10,000	0.0%	0	0.0%	0	
42440 Dues	3,080	6,915	3,500	5,000	3,500	3,500	0.0%	0	0.0%	0	
42460 Publications	2,171	1,504	2,000	2,100	2,000	2,100	0.0%	0	5.0%	100	
42450 Recruitment	23,543	457	10,000	7,000	10,000	7,000	0.0%	0	-30.0%	(3,000)	
43210 Telephone	25,466	29,678	22,000	26,000	25,000	25,000	13.6%	3,000	0.0%	0	
43300 Postage	852	1,020	800	1,000	1,000	1,000	25.0%	200	0.0%	0	
43400 Printing	3,347	4,464	3,000	2,000	3,000	3,000	0.0%	0	0.0%	0	
43550 Office Supplies	2,380	2,682	2,000	2,100	2,000	2,000	0.0%	0	0.0%	0	
43560 Gasoline & Oil	39,029	43,003	40,000	34,000	40,000	40,000	0.0%	0	0.0%	0	
43570 food	3,005	3,322	5,000	2,000	5,000	5,000	0.0%	0	0.0%	0	
43640 Maint. Supplies-Vehicles	5,546	9,639	8,000	9,600	9,000	9,000	12.5%	1,000	0.0%	0	
43650 Maint. Supplies-Equip.	346	830	750	700	750	750	0.0%	0	0.0%	0	
44400 Animal Control	405	110	200	200	200	200	0.0%	0	0.0%	0	
44500 Community Relations	3,696	1,248	3,500	2,500	3,000	3,000	-14.3%	(500)	0.0%	0	
44900 Accreditation Program	5,099	6,995	7,500	7,500	8,000	8,000	6.7%	500	0.0%	0	
45900 Minor Equip.	2,148	1,276	1,500	1,500	1,500	1,500	0.0%	0	0.0%	0	
<b>TOTAL CONTRACT/COMMOD.</b>	<b>185,076</b>	<b>202,711</b>	<b>197,195</b>	<b>194,095</b>	<b>201,645</b>	<b>203,745</b>	<b>2.3%</b>	<b>4,450</b>	<b>1.0%</b>	<b>2,100</b>	
<b>OTHER</b>											
51000 Interfund Transf/Vehicle Fnd	30,000	30,000	35,000	35,000	60,000	60,000	71.4%	25,000	0.0%	0	
51200 Interfund Transf/Police Pens	566,409	603,833	640,600	639,685	650,100	682,610	1.5%	9,500	5.0%	32,510	
51210 Interfund Transf/PPRT Pens	6,554	6,395	5,750	6,769	6,625	6,625	15.2%	875	0.0%	0	
<b>TOTAL OTHER</b>	<b>602,963</b>	<b>640,228</b>	<b>681,350</b>	<b>681,454</b>	<b>716,725</b>	<b>749,235</b>	<b>5.2%</b>	<b>35,375</b>	<b>4.5%</b>	<b>32,510</b>	
<b>CAPITAL OUTLAY</b>											
49300 Squad Cars	0	0	0	0	0	0	---	0	--	0	
49350 Computer Equipment	0	0	0	0	0	0	---	0	--	0	
49400 Equipment	12,576	99,663	49,000	49,000	45,000	14,500	-8.2%	(4,000)	-67.8%	(30,500)	
<b>TOTAL CAPITAL OUTLAY</b>	<b>12,576</b>	<b>99,663</b>	<b>49,000</b>	<b>49,000</b>	<b>45,000</b>	<b>14,500</b>	<b>-8.2%</b>	<b>(4,000)</b>	<b>-67.8%</b>	<b>(30,500)</b>	
<b>DEPARTMENT TOTAL</b>	<b>2,644,404</b>	<b>2,697,451</b>	<b>2,822,935</b>	<b>2,804,755</b>	<b>2,978,915</b>	<b>3,054,830</b>	<b>5.5%</b>	<b>155,980</b>	<b>2.5%</b>	<b>75,915</b>	

Police Support Services

In September 2014 the Village transitioned from internal 5 person telecommunications dispatching to outsourcing dispatch operations to the Village of Glenview through an Intergovernmental Agreement. Two dispatchers were reassigned to handle records, ordinance violation processing, and other administrative tasks for the department. The records and crossing guards divisions were combined and renamed police support.

The department has mobile data terminals for five squad cars. This state-wide system, called ALERTS, allows the officers to directly access state and F.B.I. records from the squad car as well as send direct communications to the dispatchers without using radios.

In FY15 the crossing guards' salaries is expensed with the support services (previously it was a separate division). These seasonal employees are responsible for the protection of pedestrians. The Village maintains crossing guards at Rt. 176 and Green Bay Road during the summer months for the protection of pedestrians crossing the intersection to utilize the Park District facilities.

**Municipal Services – Goal 4:** Maintain our commitment to public safety.

**GOAL:** Maintain privacy and accuracy of police incident records.

**GOAL:** To improve customer responsiveness and educate the community on safe practices.

*Objective 1:* Continue to enhance the Police Department web page and use this tool to do a community survey.

*Objective 2:* To assist with processing Freedom of Information Requests (FOIA).

**GOAL:** Provide protection and assistance to pedestrians at Rt.176 and Green Bay Road during summer months.

**Objective 1:** Recruit, train and supervise part-time crossing guards for summer months.

PUBLIC SAFETY SUPPORT SERVICES

01-70-711

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED		BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
			BUDGET FY 15/16	ACTUAL FY 15/16			BUDGET TO BUDGET FY 16 - FY 17	BUDGET TO BUDGET FY 17 - FY 18		
<b>PERSONNEL SERVICES</b>										
40000 Salaries	299,311	268,151	131,000	126,800	134,000	138,000	2.3%	3,000	3.0%	4,000
40100 Overtime	54,850	20,955	5,000	10,500	5,000	5,000	0.0%	0	0.0%	0
40200 Seasonal - Crossing Guards	9,394	9,749	9,850	6,920	9,000	9,000	-8.6%	(850)	0.0%	0
40300 Part-Time	0	0	15,000	5,000	27,000	27,000	80.0%	12,000	0.0%	0
40400 Medical Insurance	59,574	41,906	32,380	29,000	33,855	35,500	4.6%	1,475	4.9%	1,645
40410 Dental Insurance	3,088	1,648	1,020	665	1,020	1,100	0.0%	0	7.8%	80
40420 Life Insurance	571	404	250	260	260	300	4.0%	10	15.4%	40
40600 Work Comp/Liability Deduct	685	0	0	0	0	0	---	0	----	0
40610 Work Comp/Liability Prem	20,754	15,193	14,500	9,681	7,160	7,300	-50.6%	(7,340)	2.0%	140
40700 Unemployment Insurance	0	0	0	0	0	0	---	0	----	0
40900 Other Employee Benefits	56	115	200	175	250	250	25.0%	50	0.0%	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>448,283</b>	<b>358,121</b>	<b>209,200</b>	<b>189,001</b>	<b>217,545</b>	<b>223,450</b>	<b>4.0%</b>	<b>8,345</b>	<b>2.7%</b>	<b>5,905</b>
<b>CONTRACT. SERVICES/COMMODITIES</b>										
41200 Maintenance-Equip.	6,119	5,159	0	0	0	0	---	0	----	0
41300 Computer Service & Software	5,625	0	6,000	6,000	6,000	6,000	0.0%	0	0.0%	0
41301 Communication Service	0	213,178	253,083	253,083	298,338	318,684	17.9%	45,255	6.8%	20,346
41302 East Shore Radio Network	12,346	10,169	12,000	12,000	12,000	12,300	0.0%	0	2.5%	300
41304 Other Profess. Serv.	32,651	9,176	0	0	0	0	---	0	----	0
42400 Training/Education	969	1,209	800	100	800	800	0.0%	0	0.0%	0
42410 Conferences	475	0	900	500	900	900	0.0%	0	0.0%	0
42411 Mileage	0	0	0	75	0	0	---	0	----	0
42420 Uniforms	1,563	1,030	500	300	500	500	0.0%	0	0.0%	0
42440 Dues	110	0	100	0	100	100	0.0%	0	0.0%	0
42460 Publications	0	782	0	0	0	0	---	0	----	0
42450 Recruitment	702	0	300	0	0	0	-100.0%	(300)	----	0
43210 Telephone	2,083	2,317	1,500	2,000	2,000	2,000	33.3%	500	0.0%	0
43550 Office Supplies	213	40	100	75	500	500	400.0%	400	0.0%	0
43570 Operating Supplies	0	0	100	0	100	100	0.0%	0	0.0%	0
43650 Maint. Supplies-Equip.	0	0	0	0	0	0	---	0	----	0
45900 Minor Equip.	121	595	0	0	300	300	---	300	0.0%	0
<b>TOTAL CONTRACT/COMMOD.</b>	<b>62,977</b>	<b>243,655</b>	<b>275,383</b>	<b>274,133</b>	<b>321,538</b>	<b>342,184</b>	<b>16.8%</b>	<b>46,155</b>	<b>6.4%</b>	<b>20,646</b>
<b>CAPITAL OUTLAY</b>										
49350 Computer Equipment	0	0	0	0	0	0	---	0	----	0
49400 Equipment	0	0	0	0	0	0	---	0	----	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>	<b>0</b>	<b>----</b>	<b>0</b>
<b>DEPARTMENT TOTAL</b>	<b>511,260</b>	<b>601,776</b>	<b>484,583</b>	<b>463,134</b>	<b>539,083</b>	<b>565,634</b>	<b>11.2%</b>	<b>54,500</b>	<b>4.9%</b>	<b>26,551</b>

The Village of Lake Bluff Fire Department is a paid-on-call force of 54 men and women. The department has attained an ISO rating of Class 3. As a result, fire insurance is readily available at a reasonable cost to residents and businesses of the Village.

Lake Bluff also provides fire protection by contract to the unincorporated areas of Shore Acres Golf Club, Arden Shore North Fire Protection District and Arden Shore South Fire Protection District. Ambulance transportation for Village residents is provided by The City of Lake Forest through a contractual arrangement with the Village. The Lake Bluff Fire Department EMT's respond to all emergency medical incidents in the Village and response districts providing immediate medical care.

The purpose of the Lake Bluff Fire Department is to respond, attack, confine, and extinguish fires when they occur with a minimal loss of life and property. The Fire department personnel are trained to respond to and control hazardous material situations, to provide underground and underwater rescue, and to provide medical services in order to stabilize the condition of the sick and injured. In order to reduce the incidence of fires and to lessen the impact of accidents, the Fire Department conducts fire prevention and education programs within the community.

#### FY2016-17 Goals and Objectives

#### **Municipal Services – Goal 4: Maintain our commitment to public safety.**

##### **Objective: Deliver superior level of service to the community**

- ❖ Implement a plan to increase fire inspections in the Village
- ❖ Implementation of the National Incident Management Systems (NIMS)
- ❖ Continue close cooperation with the LYPD providing excellent service to citizens
- ❖ Continue work with area business' and schools to provide help in preparation, implementation, and testing of emergency preplans
- ❖ Prepare to bring fire preplans and safety information into the fire vehicles via a computer system

#### **Municipal Services – Goal 3: Maintain sound infrastructure, facilities and other capital assets.**

##### **Objective: Operate without lost time injury**

- ❖ Comply with NFPA 1500 regulations required by OSHA and IRMA guidance
- ❖ Operate without a lost time injury or an "at fault" vehicle incident

#### **Volunteerism – Goal 1: Cultivate awareness and appeal of the Village's volunteer traditions.**

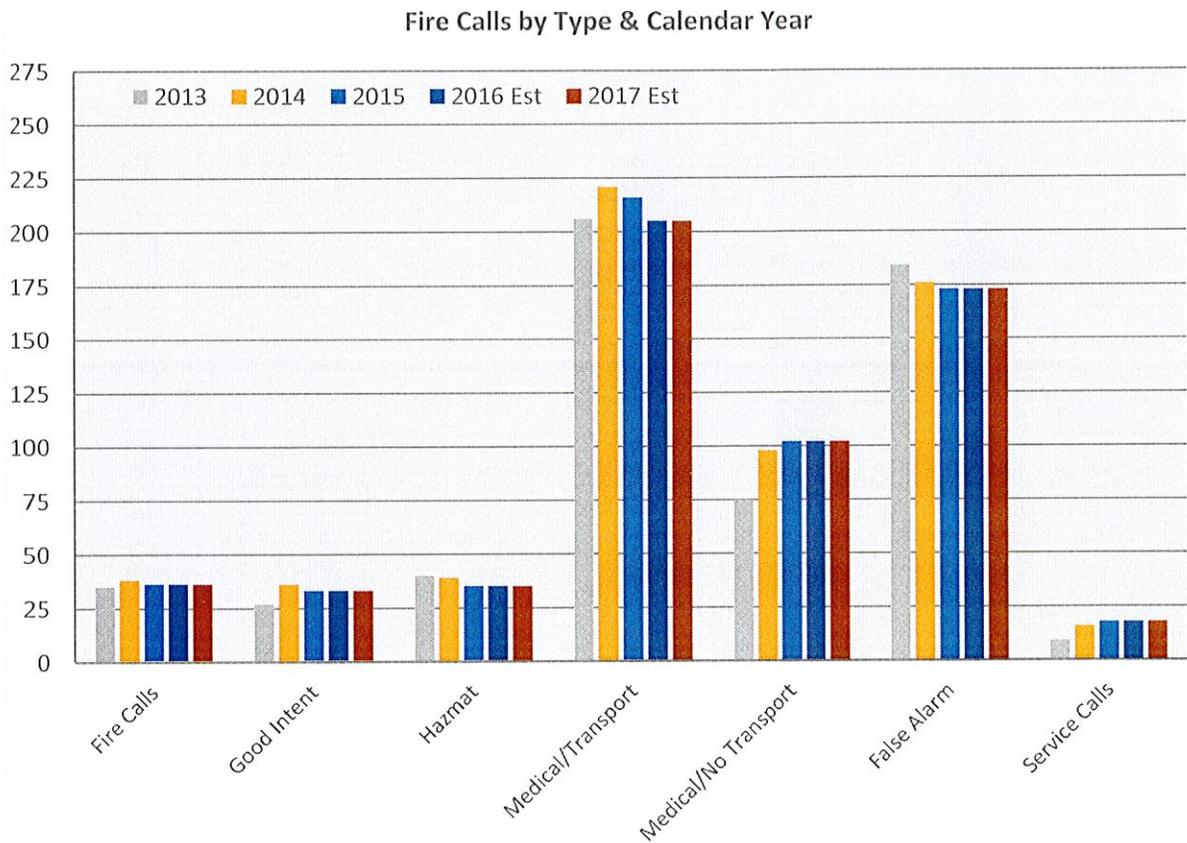
##### **Objective: Volunteers essential to ensuring the sustainability of the Fire Department**

- ❖ Initiate new outreach efforts for recruitment such as an open house and neighbor to neighbor efforts.
- ❖ Recognize and reward current member's efforts while providing a challenging and stimulating organization.

#### FY 2015-16 Accomplishments

- ❖ Increased Officer training and task oriented command structure.
- ❖ Added new EMT's to department roster
- ❖ Increase attendance at drills utilizing the department's new attendance recognition policies.

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>AVERAGE RESPONSE TIME From call-out to first arrival on scene</b>	<b>3:56</b>	<b>4:02</b>	<b>4:38</b>	<b>4:42</b>	<b>4:36</b>	<b>4:15</b>	<b>4:41</b>	<b>4:28</b>	<b>4:31</b>	<b>4:18</b>	<b>4:07</b>



FIRE DIVISION

01-70-730

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED		BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
			BUDGET FY 15/16	ACTUAL F15/16			BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE	BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE
<b>PERSONNEL SERVICES</b>										
40000 Salaries	61,305	63,394	65,400	59,900	64,500	66,400	-1.4%	(900)	2.9%	1,900
40100 Overtime	0	0	0	0	0	0	---	0	----	0
40200 Seasonal	0	364	3,000	0	3,000	3,000	0.0%	0	0.0%	0
40310 Volunteer Firefighters	60,491	66,095	67,000	60,625	65,000	67,000	-3.0%	(2,000)	3.0%	2,000
40400 Medical Insurance	16,646	17,738	19,184	18,610	20,035	21,000	4.4%	851	4.6%	965
40410 Dental Insurance	485	479	510	480	510	500	0.0%	0	-2.0%	(10)
40420 Life Insurance	117	117	125	120	125	100	0.0%	0	-25.0%	(25)
40600 Work Comp/Liability Dedu	2,843	0	0	0	0	0	---	0	----	0
40610 Work Comp/Liability Prem	20,169	14,810	19,380	17,370	17,750	18,100	-8.4%	(1,630)	1.9%	350
40740 Insurance-Fire Departmen	6,873	0	2,400	0	7,000	0	191.7%	4,600	#DIV/0!	(7,000)
40800 Volunteer Recognition	100	51	500	500	500	500	0.0%	0	0.0%	0
40900 Other Employee Benefits	293	74	600	0	0	0	-100.0%	(600)	----	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>169,322</b>	<b>163,122</b>	<b>178,099</b>	<b>157,605</b>	<b>178,420</b>	<b>176,600</b>	<b>0.2%</b>	<b>321</b>	<b>-1.0%</b>	<b>(1,820)</b>
<b>CONTRACT SERVICES/COMMODITIE</b>										
41100 Maintenance-Vehicle	28,468	23,146	32,900	21,000	25,000	25,000	-24.0%	(7,900)	0.0%	0
41200 Maintenance-Equip.	9,425	6,702	9,500	7,500	7,500	7,500	-21.1%	(2,000)	0.0%	0
41300 Tech Service & Software	3,375	0	10,430	10,430	11,000	12,000	5.5%	570	8.3%	1,000
41301 Ambulance Service	334,525	247,056	288,600	260,000	274,890	283,080	-4.8%	(13,710)	2.9%	8,190
41303 Dispatch Services	29,078	8,141	28,120	28,120	29,000	30,000	3.1%	880	3.3%	1,000
41304 Other Professional Srv	350	0	0	0	13,000	3,000	---	13,000	-333.3%	(10,000)
42400 Training/Education	3,968	8,362	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0
42420 Clothing and Badges	7,660	8,906	14,000	10,000	15,000	15,000	7.1%	1,000	0.0%	0
42440 Dues	6,000	6,390	6,500	6,500	6,500	6,500	0.0%	0	0.0%	0
42450 Recruitment	332	1,542	1,000	600	1,000	1,000	0.0%	0	0.0%	0
42460 Publications	704	660	750	1,560	900	900	20.0%	150	0.0%	0
43210 Telephone	11,870	8,154	9,000	2,500	9,000	9,000	0.0%	0	0.0%	0
43300 Postage	227	571	600	450	600	600	0.0%	0	0.0%	0
43400 Printing	156	36	500	150	500	500	0.0%	0	0.0%	0
43550 Office Supplies	2,754	2,435	1,500	1,700	2,500	2,500	66.7%	1,000	0.0%	0
43560 Gasoline and Oil	3,787	3,219	4,500	3,000	4,500	4,500	0.0%	0	0.0%	0
43570 Operating Supplies	1,313	3,358	2,900	2,900	4,900	4,900	69.0%	2,000	0.0%	0
43590 Fire Investigation Supplies	0	0	250	100	250	250	0.0%	0	0.0%	0
43640 Maint. Supplies-Vehic.	2,767	3,319	2,500	1,500	3,000	3,000	20.0%	500	0.0%	0
43650 Maint. Supplies-Equip.	4,551	4,201	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0
44501 Community Awareness	1,470	1,116	1,500	1,450	1,500	1,500	0.0%	0	0.0%	0
43670 Fire Burn Bldg Supplies	0	128	1,000	150	3,100	1,000	210.0%	2,100	-210.0%	(2,100)
45900 Minor Equip.	2,994	2,961	5,000	2,750	5,000	5,000	0.0%	0	0.0%	0
<b>TOTAL CONTRACT/COMMOD.</b>	<b>455,774</b>	<b>340,403</b>	<b>431,050</b>	<b>372,360</b>	<b>428,640</b>	<b>426,730</b>	<b>-0.6%</b>	<b>(2,410)</b>	<b>-0.4%</b>	<b>(1,910)</b>
<b>OTHER</b>										
51000 Interfund Transf/Vehicle	75,000	100,000	100,000	100,000	100,000	100,000	0.0%	0	0.0%	0
<b>TOTAL OTHER</b>	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>										
49350 Computer Equipment										
49360 Office Equipment	6,718	0	0	0	1,500	1,500	---	1,500	0.0%	0
49400 Equipment	18,251	67,553	24,000	24,000	19,600	26,200	-18.3%	(4,400)	25.2%	6,600
<b>TOTAL CAPITAL OUTLAY</b>	<b>24,969</b>	<b>67,553</b>	<b>24,000</b>	<b>24,000</b>	<b>21,100</b>	<b>27,700</b>	<b>-12.1%</b>	<b>(2,900)</b>	<b>23.8%</b>	<b>6,600</b>
<b>DEPT TOTAL w/o AMBULANCE SRVC</b>	<b>390,540</b>	<b>424,022</b>	<b>444,549</b>	<b>393,965</b>	<b>453,270</b>	<b>447,950</b>	<b>2.0%</b>	<b>8,721</b>	<b>-1.2%</b>	<b>(5,320)</b>
<b>DEPARTMENT TOTAL</b>	<b>725,065</b>	<b>671,078</b>	<b>733,149</b>	<b>653,965</b>	<b>728,160</b>	<b>731,030</b>	<b>-0.7%</b>	<b>(4,989)</b>	<b>0.4%</b>	<b>2,870</b>

**PUBLIC SAFETY – Public Safety Building**Public Safety Building

This department is for the expenditures associated with the maintenance and improvement of the Public Safety Building at 45 E. Center Avenue. The Public Safety building is the office space for the Police and Fire department personnel, the jail cells for temporary prisoners, and the storage for the squad cars and fire fighting equipment. In addition to being used during training, the Community Room is utilized by several public groups for meetings.

***Municipal Services – Goal 3:*** Maintain sound infrastructure, facilities and other capital assets.



PUBLIC SAFETY BUILDING

01-70-930

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED				% CHANGE BUDGET TO FY 16 - FY 17	\$ CHANGE BUDGET TO FY 16 - FY 17	% CHANGE BUDGET TO FY 17 - FY 18	\$ CHANGE BUDGET TO FY 17 - FY 18
			BUDGET FY 15/16	ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18				
<b>PERSONNEL SERVICES</b>										
40000 Salaries	13,916	14,690	9,350	9,100	9,600	9,900	2.7%	250	3.1%	300
40100 Overtime Salaries	1,815	1,701	0	0	0	0	---	0	----	0
40400 Medical Insurance	4,455	5,580	0	0	0	0	---	0	----	0
40410 Dental Insurance	0	0	0	0	0	0	---	0	----	0
40420 Life Insurance	26	26	0	0	0	0	---	0	----	0
40900 Other Employee Benefits	0	0	0	0	0	0	---	0	----	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>20,212</b>	<b>21,997</b>	<b>9,350</b>	<b>9,100</b>	<b>9,600</b>	<b>9,900</b>	<b>2.7%</b>	<b>250</b>	<b>3.1%</b>	<b>300</b>
<b>CONTRACT SERV/COMMODITIES</b>										
41000 Maintenance-Building	27,190	24,483	30,000	30,000	31,000	32,500	3.3%	1,000	4.8%	1,500
41050 Maintenance-Ground	4,251	4,725	12,500	8,000	5,000	5,000	-60.0%	(7,500)	0.0%	0
41070 Maintenance-Other	0	140	1,300	1,300	0	0	-100.0%	(1,300)	----	0
41200 Maintenance-Equipment	6,345	4,675	6,000	6,000	6,000	6,000	0.0%	0	0.0%	0
41300 Technology Support	1,145	1,206	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0
41304 Other Professional Serv.	0	0	0	0	0	0	---	0	----	0
43230 Utilities	2,496	2,851	2,700	2,700	2,700	2,700	0.0%	0	0.0%	0
43660 Maintenance Supplies-Bldg	7,912	8,140	8,200	8,200	8,200	8,200	0.0%	0	0.0%	0
43680 Maintenance Supplies-Grnd	900	0	500	500	500	500	0.0%	0	0.0%	0
45900 Minor Equipment	1,085	0	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0
<b>TOTAL CONTRACT/COMMOD.</b>	<b>51,324</b>	<b>46,220</b>	<b>63,200</b>	<b>58,700</b>	<b>55,400</b>	<b>56,900</b>	<b>-12.3%</b>	<b>(7,800)</b>	<b>2.7%</b>	<b>1,500</b>
<b>CAPITAL OUTLAY</b>										
49100 Building Improve/Renovatio	13,738	24,861	10,500	10,500	25,000	20,000	138.1%	14,500	-20.0%	(5,000)
49150 Building Addition/Reconfig	202,964	0	0	0	0	0	---	0	----	0
49200 Other Improve/Furniture	0	120,273	0	0	0	0	---	0	----	0
49400 Equipment	2,500	5,816	2,500	7,500	2,500	2,500	0.0%	0	0.0%	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>219,202</b>	<b>150,950</b>	<b>13,000</b>	<b>18,000</b>	<b>27,500</b>	<b>22,500</b>	<b>111.5%</b>	<b>14,500</b>	<b>-18.2%</b>	<b>(5,000)</b>
<b>DEPARTMENT TOTAL</b>	<b>290,738</b>	<b>219,167</b>	<b>85,550</b>	<b>85,800</b>	<b>92,500</b>	<b>89,300</b>	<b>8.1%</b>	<b>6,950</b>	<b>-3.5%</b>	<b>(3,200)</b>

**GENERAL FUND**

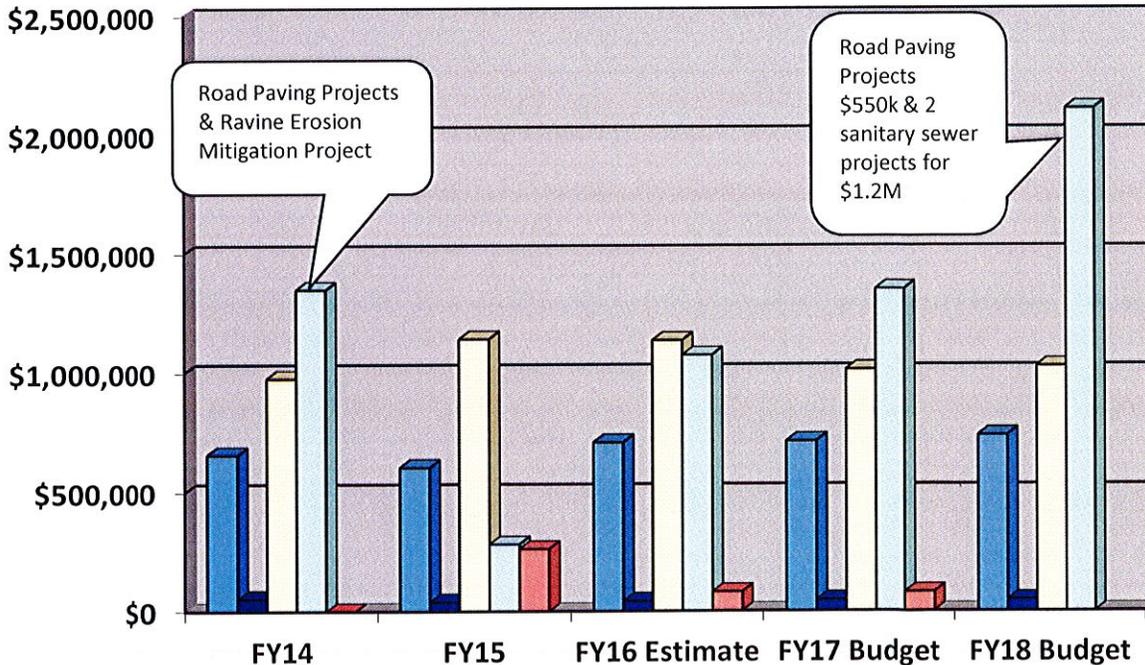
**PUBLIC WORKS DEPARTMENT**

**PERSONNEL**

POSITION TITLE	FY 2013		FY 2014		FY2015		FY 2016	FY2017
	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Actual Number of Positions	Number of Planned Positions	Number of Positions Authorized
Director of Public Works	1	1	0	0	0	0	0	0
Public Works Superint	1	1	1	1	1	1	1	1
Maintenance I & II	5	5	5	5	5	5	5	5
Water Technician	1	1	1	1	1	1	1	1
Mechanic	1	1	1	1	1	1	1	1
Part-Time & Seasonal	1.8	1.8	2.3	2.3	2.5	2.5	2.5	2.5
<b>FULL TIME EQUIVALENT</b>	<b>10.8</b>	<b>10.8</b>	<b>10.3</b>	<b>10.3</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>

Note: 90% of the Water Technician's salary, 20% of Public Works Superintendent's salary, and 10% of the Fleet Mechanics salary is charged to the Water Fund. Authorized positions are those that are planned less those required to be intentionally vacant.

**PUBLIC WORKS DEPARTMENT EXPENDITURES BY CATEGORY**



The Street & Bridge Division of the Public Works Department is accountable for the maintenance of 32 miles of street surfaces, road shoulders, curbs, alleys, sidewalks and bridges. Departmental activities include: keeping streets, parkways, and bridges free from litter, plowing snow from streets, sidewalks, and parking lots, patching streets, maintaining and installing traffic regulation signs and signals and pavement markings.

***Municipal Services - Goal 3: Maintain sound infrastructure, facilities and other capital assets.***

The Village staff maintains all 38 gas lamps in the Village and 129 electric lights in the Central Business District, the Belle Foret and Sanctuary subdivisions, and these streets: Campbell Court, Signe Court, Oak Ridge Court, and Wimbledon Court. All remaining 263 electric lights in the Village are maintained by franchise arrangement with ComEd.

*FY2017-18 Goals and Objectives*

***Objective:*** *Maintain safe vehicle operations through driver's education and training*

- A. Monthly safety training
- B. Internal driver testing

***Performance Measure:*** Meet IRMA goal of zero accidents or injuries.  
Reduce fuel consumption by halting of idling vehicles and minimize unplanned trips to and from The Public Works Facility.

***Objective:*** *Maintain street and sidewalk surfaces to safe standards*

- A. Perform street sweeping operations on a regular basis
- B. Conduct street patching program in coordination with MFT Overlay Plan
- C. Replace or grind damaged sidewalk sections

***Performance Measures:*** Remove 500 cubic yards of debris from Village streets  
Patch all potholes 1" in depth or greater

***Objective:*** *Provide adequate and safe street lighting and electrical service in the Village*

- A. Ensure ComEd maintains all leased street lights
- B. Maintain Village-owned electric and gas street lights
- C. Assist ComEd improving electrical reliability in Village
- D. Monitor ComEd construction projects and electrical upgrades
- E. Convert street lights in business park to LED

***Performance Measures:*** Notify ComEd of inoperable street lights within 24 hours  
Reduce Department's use of electrical contractors repair cost by 10%  
Clean and paint all Village gas lights

*FY2015-2016 Accomplishments*

- ❖ Laid 7 tons of asphalt
- ❖ Responded to 10 requests for service in this division
- ❖ Repaired problem lights through tracking system
- ❖ Converted 10 street lamps to LED

**PUBLIC WORKS – Streets, Lighting, Sidewalks & Bridges**

Performance Measurements	Work Statistics			Projected FY17&18
	FY14	FY15	FY16	
Streets swept-lane miles	612 miles	500 miles	475 miles	1000 miles
Debris removed (cubic yds)	455 cy	450 cy	400 cy	800cy
Streets patched	10 tons	7 tons	7 tons	15 tons
<i>Snow &amp; Ice Control:</i>				
Tons of salt	700 tons	785	600	1100 tons
Lane miles of streets plowed/salted	10,562 miles	11,876 miles	10,000	10000 miles
Gas lights repaired	7	6	8	20
Electric lights repaired	32	40	38	40

STREETS, BRIDGES & LIGHTING<sup>a</sup>

01-80-840

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED		BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE \$ CHANGE		% CHANGE \$ CHANGE	
				ACTUAL FY 15/16	BUDGET FY 16/17			BUDGET TO BUDGET FY 16 -- FY 17	BUDGET TO BUDGET FY 17 -- FY 18		
<b>PERSONNEL SERVICES</b>											
40000 Salaries	248,930	259,545	248,500	270,015	251,500	259,000	1.2%	3,000	3.0%	7,500	
40100 Overtime	31,367	25,702	25,000	25,000	25,000	25,000	0.0%	0	0.0%	0	
40200 Seasonal Salaries	0	0	10,000	10,000	8,000	10,000	-20.0%	(2,000)	25.0%	2,000	
40400 Medical Insurance	59,234	68,727	72,175	73,045	77,560	81,400	7.5%	5,385	5.0%	3,840	
40410 Dental Insurance	227	226	250	290	250	300	0.0%	0	20.0%	50	
40420 Life Insurance	996	999	475	530	480	500	1.1%	5	4.2%	20	
40600 Work Comp/Liab Deductible	1,544	0	2,500	0	2,500	2,500	0.0%	0	0.0%	0	
40610 Work Comp/Liability Premium	17,678	13,028	19,000	13,466	14,065	14,300	-26.0%	(4,935)	1.7%	235	
40900 Other Employee Benefits	114	32	500	275	500	500	0.0%	0	0.0%	0	
<b>TOTAL PERSONNEL SERVICES</b>	<b>360,090</b>	<b>368,259</b>	<b>378,400</b>	<b>392,621</b>	<b>379,855</b>	<b>393,500</b>	<b>0.4%</b>	<b>1,455</b>	<b>3.6%</b>	<b>13,645</b>	
<b>CONTRACT SERV/COMMODITIES</b>											
41100 Maintenance-Vehicle	7,207	1,661	5,600	2,800	8,500	5,000	51.8%	2,900	-41.2%	(3,500)	
41200 Maintenance-Equipment	3,786	20,221	3,500	2,000	3,500	3,500	0.0%	0	0.0%	0	
41304 Other Pro Svcs/Contract Labc	72,925	51,400	32,000	32,000	32,000	32,000	0.0%	0	0.0%	0	
42400 Training/Education	0	0	0	0	0	0	-----	0	-----	0	
42420 Uniforms/Clothing	1,693	1,743	1,800	1,800	1,800	1,800	0.0%	0	0.0%	0	
42440 Dues	65	165	300	300	300	300	0.0%	0	0.0%	0	
42450 Recruitment	0	71	0	0	0	0	-----	0	-----	0	
43230 Utilities/Street Lights	52,452	55,398	47,500	48,250	49,200	50,200	3.6%	1,700	2.0%	1,000	
43400 Printing	42	36	0	0	0	0	-----	0	-----	0	
43560 Gasoline & Oil	13,456	8,117	10,500	10,000	11,000	11,000	4.8%	500	0.0%	0	
43580 Ice Control Materials	41,524	81,273	75,000	47,187	48,587	49,987	-35.2%	(26,413)	2.9%	1,400	
43640 Maint. Supplies-Vehicles	5,435	4,990	6,000	4,500	5,000	5,500	-16.7%	(1,000)	10.0%	500	
43650 Maint. Supplies-Equip.	4,545	4,618	4,500	4,500	4,500	4,500	0.0%	0	0.0%	0	
43690 Maint. Supplies-Street & Lites	3,315	6,285	6,500	6,500	6,500	6,500	0.0%	0	0.0%	0	
43691 Street Signs	1,559	5,536	14,000	14,000	5,000	5,000	-64.3%	(9,000)	0.0%	0	
45900 Minor Equipment	501	397	500	500	500	500	0.0%	0	0.0%	0	
<b>TOTAL CONTRACT/COMMOD.</b>	<b>208,505</b>	<b>241,911</b>	<b>207,700</b>	<b>174,337</b>	<b>176,387</b>	<b>175,787</b>	<b>-15.1%</b>	<b>(31,313)</b>	<b>-0.3%</b>	<b>(600)</b>	
<b>OTHER</b>											
51000 Interfund Transf/Vehicle Fnd	0	40,000	40,000	40,000	40,000	40,000	0.0%	0	0.0%	0	
<b>TOTAL OTHER</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	
<b>CAPITAL</b>											
49400 Equipment	5,119	1,331	0	0	0	0	-----	0	-----	0	
<b>TOTAL CAPITAL EQUIPMENT</b>	<b>5,119</b>	<b>1,331</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-----</b>	<b>0</b>	<b>-----</b>	<b>0</b>	
<b>DEPARTMENT TOTAL</b>	<b>573,714</b>	<b>651,501</b>	<b>626,100</b>	<b>606,958</b>	<b>596,242</b>	<b>609,287</b>	<b>-4.8%</b>	<b>(29,858)</b>	<b>2.2%</b>	<b>13,045</b>	

<sup>a</sup>Street Lighting expenses were in a separate PW division prior to FY2014. FY12 & FY13 expenses have been added here for comparison purposes.

**PUBLIC WORKS – Sanitation Services**

The Public Works Department is responsible for overseeing the collection of refuse, recycling and yard waste from all residential dwellings, except multi-family units larger than 3 units, on a weekly basis and the management of the Drop-off Center located at the Public Works Facility.

Groot Industries collects and hauls household garbage, yard waste and recycling from approximately 2,120 homes once-a-week. The cost of this service is included in the property tax levy.

FY2017-18 Goals and Objectives

**Environment/Green Initiatives - Goal 3: Maintain and enhance recycling efforts.**

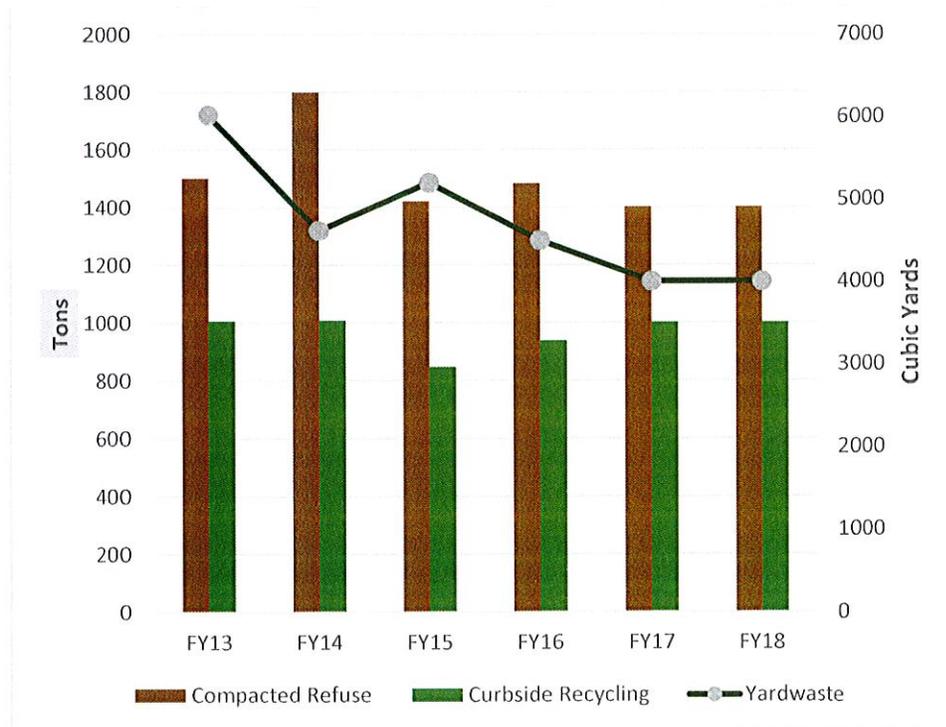
**Goal:** Reduce solid waste

- A. Perform weekly litter patrols
- B. Renew all applicable EPA/IEPA permits
- D. Monitor drop off center to ensure proper recycling

**Performance Measure:** Recycle 1,000 tons or greater of recyclable commodities

FY2015-16 Accomplishments

- ❖ Renewed all IEPA permits
- ❖ Added two recycling containers to the Village Green
- ❖ No violations from Lake County Health Dept. for closed landfill



SANITATION

01-80-850

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED		BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDGET TO BUDGET FY 16 - FY 17	\$ CHANGE BUDGET TO BUDGET FY 16 - FY 17	% CHANGE BUDGET TO BUDGET FY 17 - FY 18	\$ CHANGE BUDGET TO BUDGET FY 17 - FY 18
			BUDGET FY 15/16	ACTUAL FY 15/16						
<b>PERSONNEL SERVICES</b>										
40200 Seasonal	(1,103)	0	0	0	0	0	-----	0	-----	0
40300 Part Time	6,500	6,500	7,125	5,000	8,000	8,000	12.3%	875	0.0%	0
40610 Work Comp/Liability Prem	5,117	2,213	0	2,856	2,940	3,000	-----	2,940	2.0%	60
40900 Other Employee Benefits	0	0	0	0	0	0	-----	0	-----	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>10,514</b>	<b>8,713</b>	<b>7,125</b>	<b>7,856</b>	<b>10,940</b>	<b>11,000</b>	<b>53.5%</b>	<b>3,815</b>	<b>0.5%</b>	<b>60</b>
<b>CONTRACT SERV/COMMODITIES</b>										
41100 Maintenance-Vehicle	70	35	500	100	200	200	-60.0%	(300)	0.0%	0
41200 Maintenance-Equipment	250	5	1,000	500	500	500	-50.0%	(500)	0.0%	0
41305 Waste/Recycling Contract	529,786	537,901	548,200	547,469	555,673	564,069	1.4%	7,473	1.5%	8,396
43560 Gasoline & Oil	172	217	250	200	200	200	-20.0%	(50)	0.0%	0
43640 Maint. Supplies-Vehicles	116	0	500	500	500	500	0.0%	0	0.0%	0
43650 Maint. Supplies-Equip.	166	0	0	0	0	0	-----	0	-----	0
44650 Waste Disposal Services	928	561	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0
44670 Yard Waste Disposal	38,785	31,756	40,000	69,463	29,500	29,500	-26.3%	(10,500)	0.0%	0
45900 Minor Equipment	2,614	2,712	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0
<b>TOTAL CONTRACT/COMMOD.</b>	<b>572,887</b>	<b>573,187</b>	<b>596,450</b>	<b>624,232</b>	<b>592,573</b>	<b>600,969</b>	<b>-0.7%</b>	<b>(3,877)</b>	<b>1.4%</b>	<b>8,396</b>
<b>CAPITAL OUTLAY</b>										
49200 Other Improvements	0	0	0	0	0	0	-----	0	-----	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-----</b>	<b>0</b>	<b>-----</b>	<b>0</b>
<b>DEPARTMENT TOTAL</b>	<b>583,401</b>	<b>581,900</b>	<b>603,575</b>	<b>632,088</b>	<b>603,513</b>	<b>611,969</b>	<b>0.0%</b>	<b>(62)</b>	<b>1.4%</b>	<b>8,456</b>

The Village's Tree Management Program promotes the fostering of a healthy and natural environment in Lake Bluff. An urban forestry program for Lake Bluff is a crucial component of improving the streetscapes and the environment. The Forestry Division maintains over 6,000 public trees in the Village. The Village responded to 6 major wind storms this in FY2011-12 that resulted in the loss of 50 trees.

*FY2017-18 Goals & Objectives*

**Environment/Green Initiative - Goal 2: Enhance the quality of public and private open spaces.**

**Objective:** Continue to implement Village's Urban Forest Management Plan

- A. Reapply for 19th for TREE CITY USA designation
- B. Continue care and maintenance of all public trees
- C. Monitor emerald ash borer infestation
- D. Provide forestry assistance to property owners

**Performance Measure:** Plant 20 trees per year  
 Trim 200 trees per year to ensure health and safety of tree  
 Remove all hazardous parkway trees as necessary  
 Complete yearly grid work tree trimming

*FY 2015-16 Accomplishments*

- ❖ Received 18th year TREE CITY USA designation
- ❖ Removed 100 Ash trees due to emerald ash borer infestation
- ❖ Processed 260 tree removal permit applications

Performance Measurements	Work Statistics			Projected FY17
	FY14	FY15	FY16	
Trees removed - dead or hazardous	53	115	100	100
Tree permit applications reviewed	239	260	250	250
Trees trimmed by Public Works	100	100	100	100
Trees planted	25	32	40	40
Service requests processed	85	89	80	80

01-80-860

CODE/LINE ITEM	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET	BUDGET	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	FY 13/14	FY 13/15	FY 14/15	ACTUAL FY 15/16	FY 16/17	FY 17/18	BUDGET TO BUDGET FY 16 - FY 17		BUDGET TO BUDGET FY 17 - FY 18	
<b>PERSONNEL SERVICES</b>										
40000 Salaries	56,617	55,259	68,500	67,800	71,000	73,100	3.6%	2,500	3.0%	2,100
40100 Overtime	7,119	5,883	6,200	5,600	6,500	6,700	4.8%	300	0.0%	0
40200 Seasonal	0	0	8,000	8,000	8,000	8,200	0.0%	0	0.0%	0
40400 Medical Insurance	12,861	13,735	17,965	19,855	19,265	20,200	7.2%	1,300	0.0%	0
40410 Dental Insurance	121	120	137	119	130	100	-5.1%	(7)	0.0%	0
40420 Life Insurance	146	143	125	135	135	100	8.0%	10	0.0%	0
40600 Work Comp/Liab Deductible	0	0	0	0	0	0	----	0	0.0%	0
40610 Work Comp/Liability Prem	9,560	7,485	9,800	8,961	9,395	9,600	-4.1%	(405)	0.0%	0
40900 Other Employee Benefits	0	0	0	0	0	0	----	0	0.0%	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>86,424</b>	<b>82,625</b>	<b>110,727</b>	<b>110,470</b>	<b>114,425</b>	<b>118,000</b>	<b>3.3%</b>	<b>3,698</b>	<b>3.1%</b>	<b>3,575</b>
<b>CONTRACT. SERVICES/COMMODITI</b>										
41100 Maintenance-Vehicle	2,427	1,118	2,500	2,500	5,500	2,500	120.0%	3,000	-54.5%	(3,000)
41200 Maintenance-Equipment	0	536	500	500	500	500	0.0%	0	0.0%	0
41301 Tree Removal/Trimming	11,700	20,757	30,000	30,000	30,000	20,000	0.0%	0	-33.3%	(10,000)
41304 Other Contractual Services	707	600	3,000	500	500	500	-83.3%	(2,500)	0.0%	0
42400 Training/Education	265	264	500	400	400	400	-20.0%	(100)	0.0%	0
42420 Uniforms/Clothing	249	267	400	400	400	400	0.0%	0	0.0%	0
42440 Dues	175	175	250	200	200	200	-20.0%	(50)	0.0%	0
42460 Publications	2,200	0	0	0	0	0	----	0	----	0
43560 Gasoline & Oil	3,901	4,857	5,500	5,000	5,000	5,000	-9.1%	(500)	0.0%	0
43570 Operating Supplies	0	32	0	0	0	0	----	0	----	0
43640 Maint. Supplies-Vehicles	460	188	600	800	600	600	0.0%	0	0.0%	0
43650 Maint. Supplies-Equip.	536	2,072	2,500	2,500	2,500	2,500	0.0%	0	0.0%	0
43680 Maint. Supplies-Ground	0	0	0	0	0	0	----	0	----	0
44900 Tree Canopy/Sharing Prgm	456	0	4,500	4,150	5,500	5,500	22.2%	1,000	0.0%	0
45900 Minor Equipment	1,229	768	1,100	1,100	800	800	-27.3%	(300)	0.0%	0
<b>TOTAL CONTRACT/COMMOD.</b>	<b>24,305</b>	<b>31,634</b>	<b>51,350</b>	<b>48,050</b>	<b>51,900</b>	<b>38,900</b>	<b>1.1%</b>	<b>550</b>	<b>-25.0%</b>	<b>(13,000)</b>
<b>OTHER</b>										
51000 Interfund Transf/Vehicle Fnd	0	15,000	15,000	15,000	15,000	15,000	0.0%	0	0.0%	0
<b>TOTAL OTHER</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>										
49240 Trees	6,945	9,643	10,750	5,800	7,500	7,500	-30.2%	(3,250)	0.0%	0
49400 Equipment	0	0	0	0	6,320	0	----	6,320	-100.0%	(6,320)
<b>TOTAL CAPITAL</b>	<b>6,945</b>	<b>9,643</b>	<b>10,750</b>	<b>5,800</b>	<b>13,820</b>	<b>7,500</b>	<b>28.6%</b>	<b>3,070</b>	<b>-45.7%</b>	<b>(6,320)</b>
<b>DEPARTMENT TOTAL</b>	<b>117,674</b>	<b>138,902</b>	<b>187,827</b>	<b>179,320</b>	<b>195,145</b>	<b>179,400</b>	<b>3.9%</b>	<b>7,318</b>	<b>-8.1%</b>	<b>(15,745)</b>

The Parks and Parkways Division of the Public Works Department is responsible for the maintenance and improvement of the Village of Lake Bluff park areas, parkways, and public building grounds. Village staff is responsible for mowing the grass and trimming of weeds for 50 acres of parks and parkway.

FY 2017-18 Goals and Objectives

**Environment/Green Initiatives - Goal 2: Enhance the quality of public and private open spaces.**

**Objective:** *Maintain Village park areas, parkways and building grounds to the highest standard*

- A. Improve Village Green turf and surrounding parkways
- B. Repair parkway damage caused by snow removal operation
- C. Mow grass areas on a regular basis
- D. Contract high visibility areas for clean ups 4 times a year

**Performance Measure:**

- Cut parkways before grass height reaches 4 inches
- Reduce weed and dandelion infestations in high visibility areas
- Spray Village Green and Village Hall greenscape for dandelions and weeds

**Objective:** *Continue erosion control program for ravines*

- A. Rehabilitation of Lillian Dell ravine

FY 2015-16 Accomplishments

- ❖ Cleared brush along entire Bike Path system
- ❖ Replaced plantings around gazebo on Village Green
- ❖ Spent 1004 Man Hours cutting grass

Performance Measurements	Work Statistics			Projected FY17&18
	FY14	FY15	FY16	
Parkway grass cut	300 acres	300 acres	300 acres	600 acres
Grass Cutting Man Hours	1004 hrs	905 hrs	940 hrs	1800 hrs

01-80-870

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED		BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE \$ CHANGE		% CHANGE \$ CHANGE	
			BUDGET FY 15/16	ACTUAL FY 15/16			BUDGET TO BUDGET FY 16 - FY 17	BUDGET TO BUDGET FY 17 - FY 18		
<b>PERSONNEL SERVICES</b>										
40000 Salaries	5,259	4,897	10,500	9,360	11,000	11,300	4.8%	500	2.7%	300
40100 Overtime	4,231	1,193	2,000	2,000	2,000	2,000	0.0%	0	0.0%	0
40200 Seasonal	28,562	20,854	18,500	18,500	18,500	19,100	0.0%	0	3.2%	600
40400 Medical Insurance	1,485	1,860	3,960	3,840	4,280	4,500	8.1%	320	5.1%	220
40410 Dental Insurance	0	0	0	0	0	0	----	0	----	0
40420 Life Insurance	9	9	0	0	0	0	----	0	----	0
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	----	0	----	0
40610 Work Comp/Liability Prem	6,148	4,485	5,875	5,585	5,785	5,900	-1.5%	(90)	2.0%	115
40900 Other Employee Benefits	26	0	0	0	0	0	----	0	----	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>45,720</b>	<b>33,298</b>	<b>40,835</b>	<b>39,285</b>	<b>41,565</b>	<b>42,800</b>	<b>1.8%</b>	<b>730</b>	<b>3.0%</b>	<b>1,235</b>
<b>CONTRACT. SERVICES/COMMODIT</b>										
41050 Maintenance-Ground	6,695	8,337	15,000	13,000	14,000	14,000	-6.7%	(1,000)	0.0%	0
41100 Maintenance-Vehicle	1,156	271	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0
41200 Maintenance-Equipment	291	204	750	500	500	500	-33.3%	(250)	0.0%	0
41304 Other Contractual Services	97	2,641	15,000	15,000	15,000	15,000	0.0%	0	0.0%	0
42420 Uniforms/Clothing	200	0	500	0	0	0	-100.0%	(500)	----	0
43560 Gasoline & Oil	8,159	5,461	6,000	6,000	6,000	6,000	0.0%	0	0.0%	0
43640 Maint. Supplies-Vehicles	1,760	862	2,000	1,500	1,500	1,500	-25.0%	(500)	0.0%	0
43650 Maint. Supplies-Equip.	3,192	2,443	2,750	2,700	2,700	2,700	-1.8%	(50)	0.0%	0
43680 Maint. Supplies-Ground	4,169	2,365	5,000	4,000	4,000	4,000	-20.0%	(1,000)	0.0%	0
44870 CBD Beautification Program	6,787	9,881	6,750	6,750	6,750	6,750	0.0%	0	0.0%	0
45900 Minor Equipment	945	675	1,800	1,800	1,000	1,000	-44.4%	(800)	0.0%	0
<b>TOTAL CONTRACT/COMMODO.</b>	<b>33,451</b>	<b>33,140</b>	<b>56,550</b>	<b>52,250</b>	<b>52,450</b>	<b>52,450</b>	<b>-7.3%</b>	<b>(4,100)</b>	<b>0.0%</b>	<b>0</b>
<b>OTHER</b>										
51000 Interfund Transf/Vehicle Fnd	0	25,000	25,000	25,000	25,000	25,000	0.0%	0	0.0%	0
<b>TOTAL OTHER</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>										
49400 Equipment	0	2,900	0	0	0	0	----	0	----	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>2,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>----</b>	<b>0</b>	<b>----</b>	<b>0</b>
<b>DEPARTMENT TOTAL</b>	<b>79,171</b>	<b>94,338</b>	<b>122,385</b>	<b>116,535</b>	<b>119,015</b>	<b>120,250</b>	<b>-2.8%</b>	<b>(3,370)</b>	<b>1.0%</b>	<b>1,235</b>

**PUBLIC WORKS – Storm & Sanitary Sewers**

The Sewer Division of the Public Works Department provides for the inspection, cleaning, repair, and maintenance of the Village of Lake Bluff’s sanitary sewer collection system (148,600 linear feet) and the pumping stations which transport the sewage effluent to the North Shore Sanitary District treatment facilities (6 lift stations). The Sewer Division is also responsible for the inspection, cleaning, repair, and maintenance of the Village’s storm water collection system (126,000 linear feet) including manholes, catch basins, and the storm sewer utility system.

FY 2017-18 Goals & Objectives

**Municipal Services - Goal 3: Maintain sound infrastructure, facilities and other capital assets.**

**Objective:** Provide reliable storm and sanitary sewer collections systems

- A. Perform sewer cleaning and root cutting operations
- B. Continue rehabilitation of storm and sanitary catch basins and manholes
- C. Ensure sanitary sewer lift stations function properly

**Performance Measure:**

- Clean 20,000 linear feet of sanitary and storm sewer main lines
- Repair or rebuild 10 manholes and catch basins
- Service sanitary sewer lift stations weekly
- Continue repair of numerous storm sewer systems in North Terrace

FY2015-16 Accomplishments

- ❖ Jetted and cleaned 17,205 linear feet of storm and sanitary sewer lines.
- ❖ Continued low-flow and root cutting program
- ❖ Rebuilt (10) catch basins and manholes
- ❖ Continued weekly checks of lift stations
- ❖ Replaced W Blodgett lift station

Performance Measurements	Work Statistics			Projected FY17&FY18
	FY14	FY15	FY16	
Sanitary sewers jetted & cleaned (linear feet)	45,350	18,101	17,205	20,000
Manholes repaired or rebuilt	3	5	10	5
Storm sewers jetted & cleaned (linear feet)	4500	1065	1200	2000
Catch basins cleaned	50	216	150	150
Catch basins repaired or rebuilt	10	10	7	15

01-80-890

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED		BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE \$ CHANGE		% CHANGE \$ CHANGE	
			BUDGET FY 15/16	ACTUAL FY 15/16			BUDGET TO BUDGET FY 16 - FY 17	BUDGET TO BUDGET FY 17 - FY 18		
<b>PERSONNEL SERVICES</b>										
40000 Salaries	97,607	70,647	111,500	110,300	115,000	118,500	3.1%	3,500	3.0%	3,500
40100 Overtime	15,011	6,299	6,000	6,000	6,000	6,000	0.0%	0	0.0%	0
40400 Medical Insurance	25,041	8,155	28,300	25,100	30,430	32,000	7.5%	2,130	5.2%	1,570
40410 Dental Insurance	121	120	385	150	255	300	-33.8%	(130)	17.6%	45
40420 Life Insurance	229	124	215	117	220	200	2.3%	5	-9.1%	(20)
40600 Work Comp/Liability Deductibl	0	2,721	0	0	0	0	----	0	----	0
40610 Work Comp/Liability Prem	12,940	9,713	12,715	11,167	11,480	11,700	-9.7%	(1,235)	1.9%	220
40900 Other Employee Benefits	0	0	500	0	500	500	0.0%	0	0.0%	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>150,949</b>	<b>97,779</b>	<b>159,615</b>	<b>152,834</b>	<b>163,885</b>	<b>169,200</b>	<b>2.7%</b>	<b>4,270</b>	<b>3.2%</b>	<b>5,315</b>
<b>CONTRACT SERV/COMMODITIES</b>										
41100 Maintenance-Vehicle	1,587	580	1,500	1,500	4,000	1,000	166.7%	2,500	-75.0%	(3,000)
41200 Maintenance-Equipment	3,782	72	4,000	3,800	3,800	3,800	-5.0%	(200)	0.0%	0
41304 Professional Srv/Engineering	0	121,110	0	82,000	3,000	18,000	----	3,000	500.0%	15,000
41305 Contractual Labor	27,275	21,552	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0
41306 Lift Station Labor/Repairs	2,496	8,633	10,000	10,000	9,000	8,000	-10.0%	(1,000)	-11.1%	(1,000)
42420 Clothing/Uniforms	742	875	1,500	1,000	1,000	1,000	-33.3%	(500)	0.0%	0
43210 Telephone	3,492	3,613	3,400	3,400	3,500	3,500	2.9%	100	0.0%	0
43230 Utilities	6,851	7,172	6,250	6,250	6,250	6,250	0.0%	0	0.0%	0
43560 Gasoline & Oil	5,961	3,973	5,700	4,000	4,000	4,000	-29.8%	(1,700)	0.0%	0
43640 Maint. Supplies-Vehicles	3,734	1,071	3,000	2,000	2,000	2,000	-33.3%	(1,000)	0.0%	0
43650 Maint. Supplies-Equip.	1,301	862	1,500	1,500	1,500	1,500	0.0%	0	0.0%	0
43670 Maint. Supplies-Utilities	1,453	2,083	3,000	3,000	3,000	3,000	0.0%	0	0.0%	0
45900 Minor Equipment	182	367	400	300	300	300	-25.0%	(100)	0.0%	0
<b>TOTAL CONTRACT/COMMOD.</b>	<b>58,856</b>	<b>171,963</b>	<b>45,250</b>	<b>123,750</b>	<b>46,350</b>	<b>57,350</b>	<b>2.4%</b>	<b>1,100</b>	<b>23.7%</b>	<b>11,000</b>
<b>OTHER</b>										
51000 Interfund Transf/Vehicle Fnd	0	0	0	0	0	0	----	0	----	0
<b>TOTAL OTHER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>----</b>	<b>0</b>	<b>----</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>										
49400 Equipment	0	0	0	0	0	0	----	0	----	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>----</b>	<b>0</b>	<b>----</b>	<b>0</b>
<b>DEPARTMENT TOTAL</b>	<b>209,805</b>	<b>269,742</b>	<b>204,865</b>	<b>276,584</b>	<b>210,235</b>	<b>226,550</b>	<b>2.6%</b>	<b>5,370</b>	<b>-24.0%</b>	<b>(66,349)</b>

**PUBLIC WORKS – Buildings & Site Facilities**

The Public Works Center is located at 640 Rockland Road and encompasses the parking garage buildings, the Public Works Facility that provide space for the Mechanic to repair vehicles, provides office space for the Public Works Superintendent, and provides a lunchroom and locker room for Public Work employees.

*FY 2017-18 Goals & Objectives*

**Municipal Services - Goal 3: Maintain sound infrastructure, facilities and other capital assets.**

**Objective:** Continue to improve Public Works facility to provide a safe and functional site for employees and visitors

- A. On-site drainage improvements
- B. Provide for better and safe traffic flow for those using the PW Drop-off Center

**Performance Measure:**

Improve functionality of Public Works parking garage and storage areas

**Objective:** Continued public satisfaction of drop off center

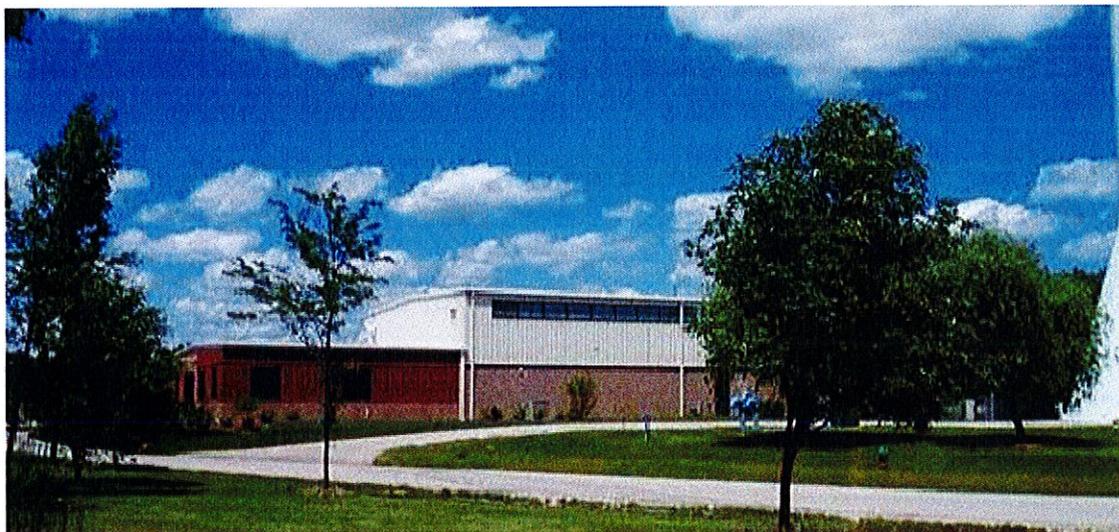
**Performance Measure:**

Implement textile recycling program  
Recycle 100% of brush dropped of at center

*FY 2015-16 Accomplishments*

- ❖ Sold by auction unused/underused equipment

Performance Measurements	Work Statistics			Projected FY17&18
	FY14	FY15	FY16	
Number of visits to drop-off facility/weekends	6108	5980	6200	13000

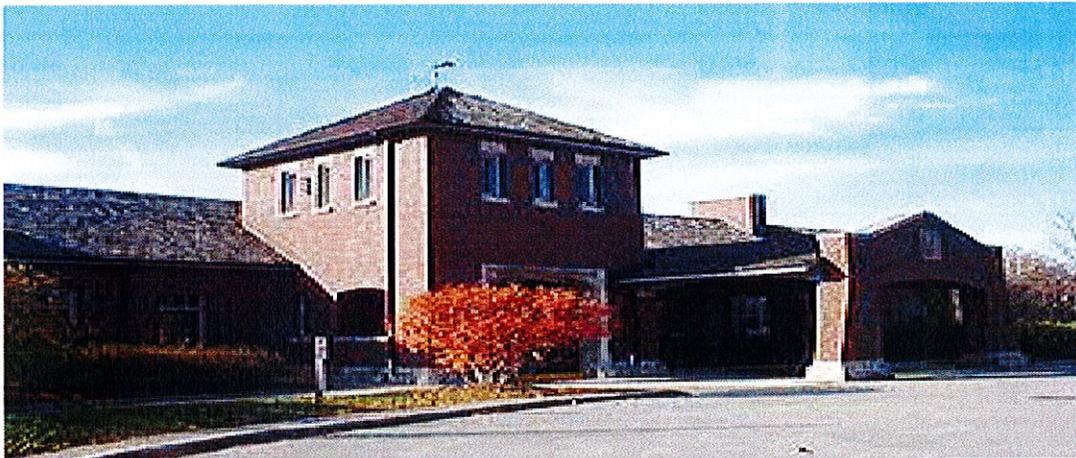


PUBLIC WORKS FACILITY

01-80-910

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE \$ CHANGE		% CHANGE \$ CHANGE	
				ACTUAL FY 15/16			BUDGET TO BUDGET FY 16 - FY 17	BUDGET TO BUDGET FY 17 - FY 18		
<b>PERSONNEL SERVICES</b>										
40000 Salaries	13,908	14,690	5,225	5,225	5,375	5,550	2.9%	150	3.3%	175
40100 Overtime Salaries	1,815	1,701	0	0	0	0	----	0	----	0
40400 Medical Insurance	4,455	5,580	0	0	0	0	----	0	----	0
40420 Life Insurance	26	26	0	0	0	0	----	0	----	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>20,204</b>	<b>21,997</b>	<b>5,225</b>	<b>5,225</b>	<b>5,375</b>	<b>5,550</b>	<b>2.9%</b>	<b>150</b>	<b>3.3%</b>	<b>175</b>
<b>CONTRACT. SERVICES/COMMODITIES</b>										
41000 Maintenance-Building	10,445	5,933	6,500	6,500	6,500	6,500	0.0%	0	0.0%	0
41200 Maintenance-Equipment	4,091	3,236	5,000	27,000	5,000	5,000	0.0%	0	0.0%	0
41300 Computer Services	3,375	0	7,000	7,000	7,000	7,000	0.0%	0	0.0%	0
41304 Other Professional Services	2,863	2,862	0	0	1,000	10,000	----	1,000	900.0%	9,000
42400 Training/Education		500	600	600	500	500	-16.7%	(100)	0.0%	0
42420 Uniforms/Clothing	968	1,064	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0
42450 Recruitment	0	870	1,500	600	600	0	-60.0%	(900)	-100.0%	(600)
43210 Telephone/Internet	10,342	11,685	10,000	12,200	12,200	12,200	22.0%	2,200	0.0%	0
43230 Utilities/Wastewater Treatmnt	479	715	525	525	525	525	0.0%	0	0.0%	0
43300 Postage	117	89	175	100	100	100	-42.9%	(75)	0.0%	0
43550 Office Supplies	207	952	800	500	500	500	-37.5%	(300)	0.0%	0
43650 Maint-Supplies Equip	1,518	3,174	1,500	1,500	1,500	1,500	0.0%	0	0.0%	0
43660 Maint-Supplies Build	4,331	4,386	4,200	4,200	4,200	4,200	0.0%	0	0.0%	0
45900 Minor Equip.	1,903	1,707	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0
<b>TOTAL CONTRACT/COMMOD.</b>	<b>40,639</b>	<b>37,173</b>	<b>39,800</b>	<b>62,725</b>	<b>41,625</b>	<b>50,025</b>	<b>4.6%</b>	<b>1,825</b>	<b>20.2%</b>	<b>8,400</b>
<b>CAPITAL OUTLAY</b>										
49100 Building Improvements	10,586	25,068	0	0	1,000	1,000	----	1,000	0.0%	0
49300 Site Improvements/Resurface	0	0	0	0	25,000	20,000	----	25,000	-20.0%	(5,000)
49350 Tech Hardware/Software	0	907	8,500	8,500	0	0	-100.0%	(8,500)	----	0
49400 Equipment	5,412	0	0	0	5,000	0	----	5,000	-100.0%	(5,000)
<b>TOTAL CAPITAL OUTLAY</b>	<b>15,998</b>	<b>25,975</b>	<b>8,500</b>	<b>8,500</b>	<b>31,000</b>	<b>21,000</b>	<b>264.7%</b>	<b>22,500</b>	<b>-32.3%</b>	<b>(10,000)</b>
	<b>76,841</b>	<b>85,145</b>	<b>53,525</b>	<b>76,450</b>	<b>78,000</b>	<b>76,575</b>	<b>45.7%</b>	<b>24,475</b>	<b>-1.8%</b>	<b>(1,425)</b>

This division of Public Works was established for the purpose of accounting for the expenditures incurred to maintain the Union Pacific (formerly the Chicago & Northwestern) Train Station depot and parking lot which has a capacity of 190 spaces. Except for inter-track maintenance, the entire train station facility is maintained by the Village. Effective, May 1, 2012, the current daily rate for parking in the lot is \$3 and an annual permit cost is \$360 up from \$2 and \$300, respectively. Since November 1, 1995 the Village is required to remit 33% of the parking lot revenues to the Union Pacific Railroad pursuant to a lease agreement. In FY15 the Village began pro-rating the annual permits on a monthly basis as the year progressed.



FY2017-18 Goals & Objectives

**Municipal Services - Goal 3: Maintain sound infrastructure, facilities and other capital assets.**

**Objective:** *Maintain the historic character and functionality of the building and grounds*

- A. Make all repairs necessary for safe operations
- B. Promptly remove snow and ice from platform and walkways
- C. Keep the station and grounds litter free
- D. Improve lighting in parking lot
- E. Maintain landscaping
- F. New signage for parking lot

- Furnish and Install Additional Lighting along the east side of the Village’s main Train Station Parking Lot and along the North Shore Bike Path in the vicinity of the path connection with West Center Avenue and Mawman Avenue

FY 2015-16 Accomplishments

- ❖ Added lighting at North end of lot.

Performance Measurements	Work Statistics			Projected FY17&18
	FY14	FY15	FY16	
Annual Parking Permits Issued	85	104	94	95
Semi-Annual Parking Permits Issued	10	n/a	n/a	n/a
Daily Parking Permits Issued	17369	17443	17367	17300
Overnight Parking Permits Issued	426	413	326	350
Estimated # of Cars Per Weekday*	157	171	161	162

\***Calculation:** Annual permits + ½ semi-annual permits + (Daily Permits divided by 260 weekdays per year) = average number of cars per weekday.

01-80-920

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
				ACTUAL FY 15/16			BUDGET TO BUDGET FY 16 - FY 17	BUDGET TO BUDGET FY 17 - FY 18		
<b>PERSONNEL SERVICES</b>										
40000 Salaries	30,183	26,101	34,250	34,250	35,000	36,100	2.2%	750	3.1%	1,100
40100 Overtime Salaries	0	0	0	0	0	0	----	0	----	0
40400 Medical Insurance	3,675	2,962	5,550	5,550	5,850	6,100	5.4%	300	4.3%	250
40410 Dental Insurance	117	88	128	128	130	100	1.6%	2	-23.1%	(30)
40420 Life Insurance	222	51	170	155	160	200	-5.9%	(10)	25.0%	40
40900 Other Employee Benefits	0	0	0	0	0	0	----	0	----	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>34,197</b>	<b>29,202</b>	<b>40,098</b>	<b>40,083</b>	<b>41,140</b>	<b>42,500</b>	<b>2.6%</b>	<b>1,042</b>	<b>3.3%</b>	<b>1,360</b>
<b>CONTRACT SERV/COMMODITIES</b>										
41000 Maintenance-Building	8,721	5,581	4,500	4,600	5,000	5,000	11.1%	500	0.0%	0
41050 Maintenance-Grounds	3,538	5,623	3,750	3,750	3,750	3,750	0.0%	0	0.0%	0
41300 Computer Services	780	780	780	780	780	780	0.0%	0	0.0%	0
41500 Bank Card Fees	3,295	0	5,000	4,500	4,500	4,500	-10.0%	(500)	0.0%	0
43210 Telephone	0	0	0	0	0	0	----	0	----	0
43230 Utilities	246	253	425	250	250	275	-41.2%	(175)	10.0%	25
43300 Postage	0	0	0	50	50	50	----	50	0.0%	0
43400 Printing	442	268	400	350	350	350	-12.5%	(50)	0.0%	0
43550 Office Supplies	228	304	475	250	300	350	-36.8%	(175)	16.7%	50
43660 Maint Supplies-Building	1,218	198	1,000	800	800	800	-20.0%	(200)	0.0%	0
43680 Maint Supplies-Grounds	0	0	500	500	500	500	0.0%	0	0.0%	0
44300 Railroad lease payments	16,922	38,567	29,000	33,000	33,000	33,000	13.8%	4,000	0.0%	0
<b>TOTAL CONTRACT/COMMODO.</b>	<b>35,390</b>	<b>51,574</b>	<b>45,830</b>	<b>48,830</b>	<b>49,280</b>	<b>49,355</b>	<b>7.5%</b>	<b>3,450</b>	<b>0.2%</b>	<b>75</b>
<b>CAPITAL OUTLAY</b>										
49200 Improvements-Other	654	0	3,000	19,850	1,000	0	-66.7%	(2,000)	-100.0%	(1,000)
49400 Equipment	0	0	0	5,000	0	0	----	0	----	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>654</b>	<b>0</b>	<b>3,000</b>	<b>24,850</b>	<b>1,000</b>	<b>0</b>	<b>-66.7%</b>	<b>(2,000)</b>	<b>-100.0%</b>	<b>(1,000)</b>
<b>DEPARTMENT TOTAL</b>	<b>70,241</b>	<b>80,776</b>	<b>88,928</b>	<b>113,763</b>	<b>91,420</b>	<b>91,855</b>	<b>2.8%</b>	<b>2,492</b>	<b>0.5%</b>	<b>435</b>

The Public Works Improvement Projects are included here to better identify the capital costs. A detailed listing of public works projects for the past three years and five years into the future is included in the multi-year projections section. Along with being located on Lake Michigan, the Village has ravines winding through the community that carry stormwater. This terrain creates environmental challenges that impact private and public property.

Along with directly financing the costs of projects, the Village also transfers funds to Capital Projects or the Motor Fuel Tax (MFT) Funds to supplement projects that may be financed by bond proceeds, grants, donations, or State taxes. In FY14 the General Fund fully financed the street repaving and roadway improvements to accumulate resources in the MFT fund. In FY15 the General Fund supplemented the MFT Fund \$182K to finance the necessary street repaving and roadway improvements. For fiscal years 16 through 18 the General Fund fully financed the street repaving improvements to allow the Motor Fuel tax Fund to accumulate enough resources to cover the minimum annual repaving requirement of \$500k.

**LIST OF STREETS TO BE REPAVED IN SUMMER 2016 (FY17):**

1. ENVIRON COURT SANCTUARY LANE SANCTUARY LANE 1,025 FT
2. EVA TERRACE ROCKLAND ROAD N. TERMINUS 225 FT
3. TROWBRIDGE CIRCLE ARMOUR DRIVE ARMOUR DRIVE 415 FT
4. GREENWICH COURT ARMOUR DRIVE E. TERMINUS 430 FT
5. PINE COURT HANCOCK AVENUE W. WASHINGTON AVENUE 500 FT
6. HANCOCK AVENUE GARFIELD AVENUE LINCOLN AVENUE 675 FT
7. OAK AVENUE E WASHINGTON STREET BLODGETT AVENUE 675 FT
8. GLEN AVENUE E SHERIDAN PLACE SYLVAN ROAD 225 FT
9. OAK TERRACE E SHERIDAN ROAD RAVINE FOREST DRIVE 1,225 FT
10. SIMPSON AVENUE RAVINE AVENUE PROSPECT AVENUE 530 FT
11. East Prospect Ave from Glenn Ave to Maple Ave
12. Park Place
13. Lincoln between park and Sheridan place

01-80-xxx

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED		BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE \$ CHANGE		% CHANGE \$ CHANGE	
			BUDGET FY 15/16	ACTUAL FY 15/16			BUDGET TO BUDGET FY 16 - FY 17	BUDGET TO BUDGET FY 17 - FY 18		
<b>TRANSFERS OUT (840)</b>										
51005 Interfund Transf/MFT Fund	0	182,000	0	0	0	0	-----	0	-----	0
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>182,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-----</b>	<b>0</b>	<b>-----</b>	<b>0</b>
<b>PUBLIC WORKS IMPROVEMENTS</b>										
<b>STREETS, BRIDGES, LIGHTS (840)</b>										
49213 Sidewalk Replace/Village	32,449	39,027	35,000	27,095	35,000	35,000	0.0%	0	0.0%	0
49214 Sidewalk Addition/Path Exten	11,635	31,498	132,000	35,653	143,650	0	8.8%	11,650	-100.0%	(143,650)
49214 Sidewalk Addition/Moffett	0	0	30,000	30,000	0	0	-100.0%	(30,000)	-----	0
49216 Street Rehab Improve-N/MFT	451,207	92,599	770,000	735,354	550,000	550,000	-28.6%	(220,000)	0.0%	0
49216 Street Crossing Safety Improv	0	2,292	0	0	0	0	-----	0	-----	0
Birch Ave Slope Stabilization	0	0	0	0	5,000	20,000	-----	5,000	300.0%	15,000
49218 Lillian Dells Path Improve	0	10,296	0	0	0	0	-----	0	-----	0
49246 Glen Ave footbridge	0	0	15,000	18,700	5,000	25,000	-66.7%	(10,000)	400.0%	20,000
49250 Bike Path Improv/Lighting	0	0	30,000	0	30,000	0	0.0%	0	-100.0%	(30,000)
49251 W Scranton Ave ped brdge	0	0	280,000	1,000	0	0	-100.0%	(280,000)	-----	0
49252 Rt 176 Underpass Handrails	0	0	0	0	0	25,000	-----	0	-----	25,000
Subtotal Streets	495,291	175,712	1,292,000	847,802	768,650	655,000	-40.5%	(523,350)	-14.8%	(113,650)
<b>PARKWAYS, RAVINES (870)</b>										
49100 Gateway Signage/Corridor	0	0	100,000	50,000	50,000	0	-50.0%	(50,000)	-100.0%	(50,000)
49200 Improvements/Grounds	0	0	0	0	32,000	0	-----	32,000	-100.0%	(32,000)
49250 Ravine Park Erosion Pgrm	681,429	0	0	0	0	0	-----	0	-----	0
49251 Ravine Bed Clearing Pgrm	0	0	0	0	0	0	-----	0	-----	0
Subtotal Parkways, Ravines	681,429	0	100,000	50,000	82,000	0	-18.0%	(18,000)	-100.0%	(82,000)
<b>SANITARY &amp; STORM SEWERS (890)</b>										
49500 Storm Sewer Improvements	78,458	51,404	125,000	20,000	25,000	25,000	-80.0%	(100,000)	0.0%	0
49530 Sanitary Sewer Improv	0	14,520	85,000	85,000	0	50,000	-100.0%	(85,000)	-----	50,000
East Prospect Sanitary Improv	0	0	0	0	60,000	400,000	-----	60,000	566.7%	340,000
Moffett/E Witchwood San	0	0	0	0	80,000	800,000	-----	80,000	900.0%	720,000
Manhole Repairs	0	0	0	0	90,000	0	-----	90,000	-100.0%	(90,000)
49550 Lift Station System Upgrades	63,196	0	75,000	30,000	197,500	150,000	163.3%	122,500	-24.1%	(47,500)
Subtotal Sewers	141,654	65,924	285,000	135,000	452,500	1,425,000	58.8%	167,500	214.9%	972,500
<b>TOTAL PUBLIC WORKS IMPROVE</b>	<b>1,318,374</b>	<b>241,636</b>	<b>1,677,000</b>	<b>1,032,802</b>	<b>1,303,150</b>	<b>2,080,000</b>	<b>-22.3%</b>	<b>(373,850)</b>	<b>59.6%</b>	<b>776,850</b>
<b>DEPARTMENT TOTAL</b>	<b>1,318,374</b>	<b>423,636</b>	<b>1,677,000</b>	<b>1,032,802</b>	<b>1,303,150</b>	<b>2,080,000</b>	<b>-22.3%</b>	<b>(373,850)</b>	<b>59.6%</b>	<b>776,850</b>

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund is a State sponsored retirement system established for the purpose of providing a sound and efficient method for the payment of retirement annuities as well as disability and death benefits to employees of local governments in Illinois. This fund includes the IMRF obligations of the Village of Lake Bluff and the Lake Bluff Public Library. All employees working 1,000 hours or more per year are mandated to participate in this plan except for police sworn officers who are covered by the Lake Bluff Police Pension Fund. Employee contributions are at a rate of 4.5% of their taxable salary and the employer rate is actuarially determined. Financing of this mandated pension cost is provided by the property tax levy.

Beginning in FY2007 the **Lake Bluff Public Library** levies a property tax for and expenses their employer cost of IMRF directly in their personnel budget. Beginning in FY2011 the IMRF costs for Water fund salaries is expensed directly in the **Water Fund**.

Below is a schedule of IMRF employer rates for the calendar years from 2005 through 2016 with an estimate for 2017.

Year	Rate	Year	Rate
2017	10.50%	2010	11.38%
2016	10.19	2009	9.18
2015	10.57	2008	9.29
2014	12.12	2007	9.89
2013	12.44	2006	10.00
2012	11.99	2005	8.70
2011	10.98		

**ILLINOIS MUNICIPAL RETIREMENT FUND**

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY16 --- FY17	\$ CHANGE
<b>REVENUES 07-40</b>								
<b>TAXES</b>								
103-10000 Property Tax-IMRF	175,072	149,751	150,000	149,788	152,000	152,000	1.3%	2,000
203-20100 Personal Prop Replace Tx	4,469	4,360	3,750	4,000	4,000	4,000	6.7%	250
<b>TOTAL TAXES</b>	<b>179,541</b>	<b>154,111</b>	<b>153,750</b>	<b>153,788</b>	<b>156,000</b>	<b>156,000</b>	<b>1.5%</b>	<b>2,250</b>
<b>MISCELLANEOUS</b>								
603-75000 Interest Earnings	57	33	40	80	60	60	50.0%	20
<b>TOTAL MISCELLANEOUS</b>	<b>57</b>	<b>33</b>	<b>40</b>	<b>80</b>	<b>60</b>	<b>60</b>	<b>50.0%</b>	<b>20</b>
<b>TOTAL IMRF REVENUES</b>	<b>179,598</b>	<b>154,144</b>	<b>153,790</b>	<b>153,868</b>	<b>156,060</b>	<b>156,060</b>	<b>1.5%</b>	<b>2,270</b>

**EXPENDITURES 07-60, 70, 80**

600-40950 Employer Contrib/Admin	37,586	38,639	36,500	35,735	36,807	37,911	0.8%	307
610-40950 Finance	34,332	34,666	29,750	31,608	32,556	33,533	9.4%	2,806
680-40950 Community Development	19,562	24,195	16,750	15,464	15,927	16,405	-4.9%	(823)
680-40951 Accelerated Payments			0	193,279	0	0	---	0
711-40950 Dispatch/Police Support	40,616	34,978	15,650	13,669	14,079	14,501	-10.0%	(1,571)
730-40950 Fire	7,062	7,116	7,100	5,903	6,080	6,263	-14.4%	(1,020)
800-40950 Public Works	58,493	51,303	52,500	51,101	52,634	54,213	0.3%	134
<b>TOTAL EXPENDITURES</b>	<b>197,651</b>	<b>190,897</b>	<b>158,250</b>	<b>346,759</b>	<b>158,084</b>	<b>162,826</b>	<b>-0.1%</b>	<b>(166)</b>

**FUND BALANCE:**

May 1	269,010	250,957	214,204	214,204	21,313	19,290
April 30	250,957	214,204	209,744	21,313	<b>19,290</b>	<b>12,523</b>

YEAR RATES: 2014 12.12% 2015 10.57% 2016 10.16%

Social Security Fund (FICA)

The purpose of the Social Security Fund is to fund the Village's mandated contribution to FICA on behalf of the Village and the Lake Bluff Public Library employees. All Village employees including the Sworn Police personnel are required to pay the combined Social Security and Medicare tax of 7.65% of gross salary (up to the annual maximum for Social Security). The employer rate is also 7.65% of gross salary. The revenue source for this expenditure is the property tax levy.

Further, the Village of Lake Bluff is one of the few communities in Illinois where sworn patrol officers pay into the Old Age, Survivors, & Disability Income (6.2%) of the FICA tax rate. Subsequently, the Village matches the FICA contributions for all employees. In most Illinois communities, sworn police officers pay only the Medicare portion (1.45%) of the 7.65% FICA tax rate.

Beginning in FY2007 the **Lake Bluff Public Library** levies a property tax for and expenses their employer cost of FICA directly in their personnel budget. Beginning in FY2011 the FICA costs for Water fund salaries is expensed directly in the **Water Fund**.

**SOCIAL SECURITY FUND**

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY16 --- FY17	\$ CHANGE
<b>REVENUES 14-40</b>								
<b>TAXES</b>								
103-10000 Property Tax	200,818	178,735	190,000	189,732	195,700	195,700	3.0%	5,700
203-20100 Pers Property Replace Tax	5,363	5,232	4,000	4,000	4,000	4,000	0.0%	0
<b>TOTAL TAXES</b>	<b>206,181</b>	<b>183,967</b>	<b>194,000</b>	<b>193,732</b>	<b>199,700</b>	<b>199,700</b>	<b>2.9%</b>	<b>5,700</b>
<b>MISCELLANEOUS</b>								
603-75000 Interest Earnings	52	30	50	105	70	70	40.0%	20
703-91000 Interfund Transfer	0	0	0	0	0	0	---	0
<b>TOTAL MISCELLANEOUS</b>	<b>52</b>	<b>30</b>	<b>50</b>	<b>105</b>	<b>70</b>	<b>70</b>	<b>40.0%</b>	<b>20</b>
<b>TOTAL REVENUES</b>	<b>206,233</b>	<b>183,997</b>	<b>194,050</b>	<b>193,837</b>	<b>199,770</b>	<b>199,770</b>	<b>2.9%</b>	<b>5,720</b>

**EXPENDITURES 14-60, 70, 80**

600-40950 Employer FICA/Admin	16,851	20,135	24,250	20,749	21,144	21,558	-12.8%	(3,106)
610-40950 Finance	17,590	21,237	19,400	21,010	21,414	21,836	10.4%	2,014
680-40950 Community Development	10,620	13,472	9,950	11,338	11,678	12,028	17.4%	1,728
710-40950 Police	133,458	122,856	121,900	125,652	128,593	130,765	5.5%	6,693
711-40950 Dispatch/Police Support	23,192	23,615	23,800	10,450	10,764	11,087	-54.8%	(13,036)
730-40950 Fire	3,920	4,770	5,000	4,326	4,456	4,590	-10.9%	(544)
800-40950 Public Works	32,497	34,338	41,225	37,475	38,599	39,757	-6.4%	(2,626)
810-40950 Water <sup>1</sup>	0	0	0	0	0	0	---	0
<b>TOTAL EXPENDITURES</b>	<b>238,128</b>	<b>240,423</b>	<b>245,525</b>	<b>231,000</b>	<b>236,648</b>	<b>241,620</b>	<b>-3.6%</b>	<b>(8,877)</b>

**FUND BALANCE:**

May 1	264,506	232,611	176,185	176,185	139,023	102,145
April 30	232,611	176,185	124,710	139,023	<b>102,145</b>	<b>60,295</b>

Motor Fuel Tax Fund

The Motor Fuel Tax Fund receives funds from the State of Illinois which generates revenue through a tax on fuel sales and is distributed to municipalities on a per capita basis. The Village's use of this money is restricted by the State for the purpose of maintaining Village streets. The State audits the Village's MFT fund annually.

The Village compiled a multi-year plan that will assist the Village in maintaining and improving Village streets. Some road improvements are paid for by the Water Fund because the need for the replacement coincides with the water main improvements located in the street.

FY2017-18 Capital Outlay

Street paving is fully funded by the General Fund in FY17-18. While the list of streets to be repaved below are noted here in the MFT Fund, the expenditures were directly recorded in the General Fund/Capital Improvements/Streets Division. Additional streets may be repaved depending upon the Village Engineer's judgment and the availability of funds.

**LIST OF STREETS TO BE REPAVED IN SUMMER 2016 (FY17):**

1. ENVIRON COURT SANCTUARY LANE SANCTUARY LANE 1,025 FT
2. EVA TERRACE ROCKLAND ROAD N. TERMINUS 225 FT
3. TROWBRIDGE CIRCLE ARMOUR DRIVE ARMOUR DRIVE 415 FT
4. GREENWICH COURT ARMOUR DRIVE E. TERMINUS 430 FT
5. PINE COURT HANCOCK AVENUE W. WASHINGTON AVENUE 500 FT
6. HANCOCK AVENUE GARFIELD AVENUE LINCOLN AVENUE 675 FT
7. OAK AVENUE E WASHINGTON STREET BLODGETT AVENUE 675 FT
8. GLEN AVENUE E SHERIDAN PLACE SYLVAN ROAD 225 FT
9. OAK TERRACE E SHERIDAN ROAD RAVINE FOREST DRIVE 1,225 FT
10. SIMPSON AVENUE RAVINE AVENUE PROSPECT AVENUE 530 FT
11. East Prospect Ave from Glenn Ave to Maple Ave
12. Park Place
13. Lincoln between park and Sheridan place

FY2015-16 Capital Outlay

Street paving was fully funded by the General Fund in FY15-16. While the list of streets to be repaved below are noted here in the MFT Fund, the expenditures were directly recorded in the General Fund/Capital Improvements/Streets Division.

<b>Street Name</b>	<b>From</b>	<b>To</b>
West Blodgett Ave	West Washington	Lincoln
Buckminster Court	Entire length	
Lancaster Court	Entire length	
Maple Ave	East Center	E Washington
East Scranton Ave	Maple	Sunrise Ave
Moffett Road	East Center	Ravine Ave
Alley South of E Sheridan Pl	Vincent	Hirst (north-south portion)
Alley South of E Sheridan Pl	Foss Court	Newman (all)
East Prospect Ave	Evanston	Glen
Entrance to Train Station	Sheridan Rd	Beyond Ticketing Machine
Garfield Ave	House #654	House #690
Various patching throughout the Village – includes large areas on Meadow Circle and Birch Ave in the Sanctuary subdivision		
Optional Bid: Garfield from West Scranton to West Washington		

**MOTOR FUEL TAX FUND**

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY14/15	BUDGET FY15/16	ESTIMATED FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE	\$ CHANGE
							BUDG/BUDG FY16 --- FY17	BUDG/BUDG FY16 --- FY17
<b>REVENUES 29-40</b>								
203-33200 State Allotments	167,563	192,828	171,000	130,000	132,500	135,000	-22.5%	(38,500)
603-75000 Interest Earnings	36	25	45	45	45	45	0.0%	0
703-91000 Interfund Transfer	0	182,000	0	0	0	0	---	0
<b>TOTAL REVENUES</b>	<b>167,599</b>	<b>374,853</b>	<b>171,045</b>	<b>130,045</b>	<b>132,545</b>	<b>135,045</b>	<b>-22.5%</b>	<b>(38,500)</b>

**EXPENDITURES 29-80**

840-49800 Maintenance-Streets	3,146	482,264	0	0	0	0	---	0
840-41305 Engineering Services	0	0	0	0	0	0	---	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>3,146</b>	<b>482,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>	<b>0</b>

**FUND BALANCE:**

May 1	120,802	285,255	177,844	177,844	307,889	440,434
April 30	285,255	177,844	348,889	307,889	<b>440,434</b>	<b>575,479</b>

Enhanced 9-1-1 System Fund

The Enhanced 9-1-1 (E-911) System Fund was created in September 1989, upon approval by the Village electors on April 4, 1989 and enactment of Ordinance 89-24, for the collection of monies received from the telephone surcharge of \$.65 per month per network connection of telecommunication carriers. The E-911 System Fund is governed by the Village Board of Trustees for the purpose of financing the implementation and maintenance of the E-911 Emergency Telephone System in the Village which became operational on February 27, 1991.

In October 2000, the State of Illinois began collecting a \$1.00 surcharge on wireless communications and distributing it to the communities pursuant to the Wireless Emergency Telephone Safety Act. The Village of Lake Bluff is an Authorized Wireless 911 Answering Point in the State of Illinois.

In FY2009 the Village Board revised the E911 Ordinance to allow for expanded authorized expenditures consistent with State authority and in FY2010 began transferring to the General Fund five percent (5%) of dispatcher's regular salaries. This percentage was based on the percentage of emergency calls to non-emergency calls.

The current contractual expenditures in the fund are: \$5,000 to maintain the Code Red reverse 911 public automated calling system; \$15,000 for E911 line charges; and \$20,000 to maintain other components of the 911 system.

FY2015-16 Capital Outlay

- ❖ Final capital contribution to outsourced centralized dispatching in the amount of \$81,542.

FY2014-15 Capital Outlay

- ❖ One time capital contribution to outsourced centralized dispatching in the amount of \$217,477.

**E-911 FUND**

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY16 --- FY17	\$ CHANGE
<b>REVENUES 32-40</b>								
<b>TAXES</b>								
203-45000 911 Surcharge-II Bell	29,949	28,586	25,000	25,700	25,000	25,000	0.0%	0
203-45100 Cellular 911 Surcharge	53,209	54,099	53,500	53,400	53,500	53,500	0.0%	0
<b>TOTAL TAXES</b>	<b>83,158</b>	<b>82,685</b>	<b>78,500</b>	<b>79,100</b>	<b>78,500</b>	<b>78,500</b>	<b>0.0%</b>	<b>0</b>
<b>MISCELLANEOUS</b>								
603-75000 Interest Earnings	57	39	30	30	30	30	0.0%	0
603-89000 Miscellaneous	0	0	0	0	0	0	----	0
<b>TOTAL MISCELLANEOUS</b>	<b>57</b>	<b>39</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>0.0%</b>	<b>0</b>
<b>TOTAL E-911 FUND REVENUES</b>	<b>83,215</b>	<b>82,724</b>	<b>78,530</b>	<b>79,130</b>	<b>78,530</b>	<b>78,530</b>	<b>0.0%</b>	<b>0</b>

**EXPENDITURES 32-70**

**CONTRACTUAL**

711-41200 E911 & CAD Maintenance	19,044	2,086	30,000	25,300	30,000	30,000	0.0%	0
711-41201 Reverse 911 Maintenance	5,000	0	5,000	5,000	5,000	5,000	0.0%	0
711-47600 SPO Lease	5,849	7,735	6,400	6,382	6,400	6,400	0.0%	0
711-41304 Other Contractual Services	0	0	5,000	2,500	5,000	5,000	0.0%	0

**TOTAL CONTRACTUAL** 29,893 9,821 46,400 39,182 46,400 46,400 0.0% 0

**CAPITAL OUTLAY**

711-49800 Consolidation Capital Cont	0	191,237	81,542	71,361	5,813	5,813	-92.9%	(75,729)
711-49800 E911 System	0	0	14,000	0	0	0	-100.0%	(14,000)
711-49800 Cell 911 Equipment	0	0	0	0	0	0	---	0

**TOTAL CAPITAL** 0 191,237 95,542 71,361 5,813 5,813 -93.9% 0

**TRANSFER OUT**

711-51000 Dispatch Regular Salaries	14,166	0	0	0	0	0	---	0
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**TOTAL TRANSFER OUT** 14,166 0 0 0 0 0 --- 0

**TOTAL EXPENDITURES**

<b>TOTAL EXPENDITURES</b>	<b>44,059</b>	<b>201,058</b>	<b>141,942</b>	<b>110,543</b>	<b>52,213</b>	<b>52,213</b>	<b>-63.2%</b>	<b>0</b>
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**FUND BALANCE:**

May 1	285,958	325,114	206,780	206,780	175,367	201,684
April 30	325,114	206,780	143,368	175,367	<b>201,684</b>	<b>228,001</b>

### Special Fire Insurance Tax Fund

The Special Fire Insurance Tax Fund was created for the purpose of collecting the Foreign Fire Insurance Tax monies and the disbursement of the funds for the benefit, use and maintenance of the Fire Department. Pursuant to Section 11-10-1 of the Illinois Municipal Code, 65 ILCS 5/11-10-1 (1992), the Village is authorized to impose a tax of 2% of gross receipts received as premiums upon foreign fire insurance companies providing fire insurance for property situated within the municipality.

These funds are collected annually by the Illinois Municipal League and remitted to the Treasurer of the Foreign Fire Insurance Board to be expended, upon Fire Department personnel approval, for the use and benefit of the department.

In November 1997, the Fire Department personnel began a program to install free smoke detectors in homes in the community to ensure that every home has one detector on each floor and in each bedroom. Through the end of 2011 they have purchased and installed 2058 smoke detectors in 732 homes and serviced 1401 detectors. This fund pays for the purchase of the detectors; installation is provided at no cost to the resident of the Village thanks to the benevolence of our volunteers.

This fund pays for candy given during the winter holiday season to children as Santa rides through Lake Bluff on the fire engine. Also, the department pays for special dinners and outings to acknowledge specific accomplishments of the firefighters and to strengthen the camaraderie between the members.

**FIRE DEPARTMENT SPECIAL FUND**

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY16 -- FY17	\$ CHANGE
<b>REVENUES 10-40</b>								
<b>TAXES</b>								
203-46000 Foreign Fire Ins Tax	24,392	26,055	27,350	28,094	27,500	27,500	0.5%	150
<b>TOTAL TAXES</b>	<b>24,392</b>	<b>26,055</b>	<b>27,350</b>	<b>28,094</b>	<b>27,500</b>	<b>27,500</b>	<b>0.5%</b>	<b>150</b>
<b>MISCELLANEOUS</b>								
603-75000 Interest Earnings	16	14	15	15	15	15	0.0%	0
603-89000 Miscellaneous	0	36	50	36	50	50	0.0%	0
<b>TOTAL MISCELLANEOUS</b>	<b>16</b>	<b>50</b>	<b>65</b>	<b>51</b>	<b>65</b>	<b>65</b>	<b>0.0%</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>24,408</b>	<b>26,105</b>	<b>27,415</b>	<b>28,145</b>	<b>27,565</b>	<b>27,565</b>	<b>0.5%</b>	<b>150</b>

**EXPENDITURES 10-70**

730-40800 Volunteer Recognition	8,056	5,360	7,500	7,000	7,500	7,500	0.0%	0
730-41305 Computer Services	894	0	900	900	900	900	0.0%	0
730-42400 Training & Meetings	4,571	8,579	6,000	6,000	6,000	6,000	0.0%	0
730-42420 Clothing & Badges	7,048	8,249	7,000	7,000	7,000	7,000	0.0%	0
730-43300 Postage	0	0	300	0	300	300	0.0%	0
730-44550 Smoke Detector Program	0	0	500	0	500	500	0.0%	0
730-44501 Community Awareness	661	831	1,500	1,000	1,500	1,500	0.0%	0
730-44502 Donations	0	1,395	1,500	1,500	1,500	1,500	0.0%	0
730-45900 Minor Equipment	680	2,220	1,000	600	1,000	1,000	0.0%	0
730-46000 Miscellaneous	95	984	500	500	500	500	0.0%	0
<b>TOTAL CONTRACTUAL/COMMODITIES</b>	<b>22,005</b>	<b>27,618</b>	<b>26,700</b>	<b>24,500</b>	<b>26,700</b>	<b>26,700</b>	<b>0.0%</b>	<b>0</b>
<b>CAPITAL 10-70</b>								
730-49200 Furniture/Equipment	9,780	4,664	5,000	5,000	5,000	5,000	0.0%	0
<b>TOTAL CAPITAL</b>	<b>9,780</b>	<b>4,664</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0.0%</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>31,785</b>	<b>32,282</b>	<b>31,700</b>	<b>29,500</b>	<b>31,700</b>	<b>31,700</b>	<b>0.0%</b>	<b>0</b>

**FUND BALANCE:**

May 1	37,900	30,523	24,346	24,346	22,991	18,856
April 30	30,523	24,346	20,061	22,991	<b>18,856</b>	<b>14,721</b>

**GOVERNMENTAL - DEBT SERVICE FUND**2012 G.O. Refunding Bond Fund

The 2006 G.O. Certificates Fund was established for the purpose of retiring the debt as discussed in the Redevelopment Fund to finance the urban design, roadway and pedestrian improvement projects. The par value of the bonds was \$2.1 million. These bonds were advance refunded in October 2012.

The final payment on the 2006 Certificates was made in December 2013. Beginning in FY14-15 all 2006 Bonds will be refunded by the Escrow Agent and only the 2012 bonds remain the Village's Governmental Fund obligation. The bond payments are made from a transfer of funds from the General Fund as the property tax levy has been abated since the issuance of the 2006 certificates.

The paying and escrow agent is Wells Fargo Bank.

2012 REFUNDING BONDS & INTEREST

37-40

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED FY 15/16	PROJECTED FY 16/17	PROJECTED FY 17/18	% CHANGE BUDG/BUDG FY 16 - FY 17	\$ CHANGE
<b>REVENUES</b>								
<b>TAXES</b>								
103-10000 Property Tax	0	0	0	0	0	0	---	0
TOTAL TAXES	0	0	0	0	0	0	---	0
<b>MISCELLANEOUS</b>								
603-75000 Interest Earnings	0	0	0	0	0	0	---	0
Refunding - Par Value	0	0	0	0	0	0	---	0
703-91000 General Fund Transfer In	253,850	255,863	254,293	253,793	251,493	253,618	---	(2,800)
TOTAL MISCELLANEOUS	253,850	255,863	254,293	253,793	251,493	253,618	---	(2,800)
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>253,850</b>	<b>255,863</b>	<b>254,293</b>	<b>253,793</b>	<b>251,493</b>	<b>253,618</b>	<b>---</b>	<b>(2,800)</b>

**EXPENDITURES**

37-95

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY 16 - FY 17	\$ CHANGE
100-41450 Bank Service Charges	250	0	500	0	250	250	-50.0%	(250)
100-51000 Infrnd Transfr - 2001 Bonds	0	0	0	0	0	0	---	0
100-47800 Certificate Principal Pymt	220,000	230,000	230,000	230,000	230,000	235,000	0.0%	0
100-47805 Certificate Interest Pymt	33,850	25,863	23,793	23,793	21,493	18,618	-9.7%	(2,300)
100-55000 Refunding - Escrow Pmt	0	0	0	0	0	0	---	0
<b>TOTAL EXPENDITURES</b>	<b>254,100</b>	<b>255,863</b>	<b>254,293</b>	<b>253,793</b>	<b>251,743</b>	<b>253,868</b>	<b>-1.0%</b>	<b>(2,550)</b>

**FUND BALANCE:**

May 1	965	715	715	715	715	465
April 30	715	715	715	715	465	215

Redevelopment Program Fund

This fund was established in fiscal year 2002-03 to account for the redevelopment, of the Village's commercial and industrial business districts. From FY2002-03 through FY2005-06, a \$50,000 transfer was made each year from the General Fund – Village Properties division of the Administration department.

In FY2004-05 the balance of \$100,570 in the Public Benefit Fund was authorized by the Board to be transferred to the Redevelopment Fund.

In FY2005-06 the Village purchased 611 Walnut with a \$315,000 7-year unsecured note from the Northern Trust Bank at an interest rate of 3.85% and the balance with cash reserves. The CBD improvements of \$120,066 is for the sidewalk and other improvements along the west side of Oak Ave south of Scranton Ave.

In August 2006, the Village issued \$2.1 million in general obligation bonds to finance other roadway and pedestrian improvements on East Center Ave.; Walnut Ave parking lot; and installation of a traffic signal at North Shore Drive/Waukegan Rd. A \$240,000 grant was obtained by Senator Susan Garrett for the road/curb, walkway, parkway, and lighting, landscaping improvements on East Center, East Scranton, and the Walnut/North parking lot. The Village received \$60,000 of this grant in FY06 and the final \$180,000 in FY10.

The remainder of the bond proceeds, along with a \$1 million State grant, was used to construct the North Shore Drive/Waukegan Road traffic signal and related roadway improvements.

FY 2017 Projected Capital Outlay

- ❖ \$250,000 for Moffett Road Box Culvert and Slope Reconstruction

FY 2016 Projected Capital Outlay

- ❖ \$40,000 for design of Moffett Road Box Culvert and Slope Reconstruction
- ❖ \$55,000 for pedestrian traffic safety improvements at Sheridan Rd/Scranton Ave intersection

REDEVELOPMENT PROGRAM FUND

CODE/LINE ITEM	FISCAL YEARS					ESTIMATED			
	ACTUAL 2010/11	ACTUAL 2011/12	ACTUAL 2012/13	ACTUAL FY2013/14	ACTUAL FY2014/15	BUDGET FY15/16	ACTUAL FY15/16	BUDGET FY2016/17	BUDGET FY2017/18
<b>REVENUES 43-40</b>									
603-75000 Interest Earnings	1,343	688	368	29	6	10	5	5	-
603-75001 Interest - NSD Grant	-	118	84	-	-	-	-	-	-
603-78000 Developer Contributions <sup>a</sup>	-	-	13,892	-	-	-	-	-	-
603-73000 State Grant - Center Ave	-	-	-	-	-	-	-	-	-
603-73001 Grant - Rt 176/41 Interch	466,064	228,440	207,698	346,345	196,169	-	-	-	-
603-73002 Grant - North Shore Dr	-	29,746	970,254	-	-	-	-	-	-
603-90100 Sale of Property	-	-	-	-	-	-	-	-	-
703-91000 Transfer from General	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>467,407</b>	<b>258,992</b>	<b>1,192,296</b>	<b>346,374</b>	<b>196,175</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>-</b>

**EXPENDITURES 43-**

95-100-46000 Financing Costs	-	-	23,701	-	-	-	-	-	-
95-100-51000 Transfer to General	-	-	-	-	-	-	-	-	2,987
80-840-41305 Rt 176/41 Interch Eng	466,132	228,440	207,698	346,345	196,169	-	-	-	-
80-840-49200 NS Dr/Wkgn Traffic Signal	18,025	11,721	1,120,281	66,322	-	-	-	-	-
80-840-49200 Misc. Pavement Patching	-	-	65,635	-	-	-	-	-	-
80-840-49200 Sheridan Rd Traffic Safety	-	-	-	-	8,486	55,000	55,000	-	-
70-930-49000 PSB Parking Lot/De-icing	-	42,016	-	-	-	-	-	-	-
80-870-49000 Moffett Rd Box Culvert	-	6,098	634	-	-	40,000	60,000	250,000	-
80-920-49000 West/Mawman Lot Resurf	-	588	73,065	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>484,157</b>	<b>288,863</b>	<b>1,491,014</b>	<b>412,667</b>	<b>204,655</b>	<b>95,000</b>	<b>115,000</b>	<b>250,000</b>	<b>2,987</b>
<b>END OF YEAR FUND BALANCE</b>	<b>771,339</b>	<b>741,468</b>	<b>442,750</b>	<b>376,457</b>	<b>367,977</b>	<b>272,987</b>	<b>252,982</b>	<b>2,987</b>	<b>(0)</b>

<sup>a</sup> Pasquesi Home & Gardens donation toward NS Dr traffic signal.

### Vehicle & Equipment Replacement Fund

The Vehicle & Equipment Replacement Fund was created in FY1993-94 for the purpose of amortizing the replacement cost of vehicles and equipment, with some exceptions, with a useful life in excess of three years and a minimum value of \$5,000. State law allows for an amount not to exceed 3% of the equalized assessed value of property subject to taxation by the municipality to be accumulated in a separate fund for the replacement of municipal equipment. Contributions to this fund are made by the General and Water funds based on a schedule of assets and a replacement timetable. These contributions are charged as an interfund transfer out of the operating department having control over the vehicle or equipment. Expenditures to purchase vehicles and equipment are made directly from this fund. However, the assets are recorded in the General Fund or the Water Fund.

In FY1996-97 the Village's General fund began contributing to the fund for the purpose of accumulating resources to replace the computer infrastructure.

The accumulation of resources and disbursements from this fund are for the purpose of replacing existing vehicles and equipment, with exceptions noted below. All original purchases of additional capital equipment items are budgeted in the respective departments in the General fund or in the Water fund.

#### FY 2018 Capital Outlay

- ❖ Replace a Police squad car
- ❖ Replace community development pick-up truck
- ❖ Replace a Public Works aerial bucket truck
- ❖ Replace a water technician pick-up truck
- ❖ Replace technology equipment as recommended by network administrator to improve reliability and security of the network
- ❖ Replacement of personal computers over 4 years old

#### FY 2017 Capital Outlay

- ❖ Replace 2 Police squad cars
- ❖ Replace a Public Works pick-up truck and snow plow
- ❖ Replace technology equipment as recommended by network administrator to improve reliability and security of the network
- ❖ Replacement of personal computers over 4 years old

#### FY 2016 Capital Outlay

- ❖ Replace a Police squad car
- ❖ Replace a Public Works tractor
- ❖ Replace a Public Works truck and snow plow
- ❖ Replace technology equipment as recommended by network administrator to improve reliability and security of the network
- ❖ Replacement of personal computers over 4 years old

**VEHICLE/EQUIPMENT REPLACEMENT FUND**

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY14/15	BUDGET FY 15/16	ESTIMATED FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY 16 --- FY 17	\$ CHANGE
<b>REVENUES 45-40</b>								
<b>MISCELLANEOUS</b>								
603-75000 Interest Income	722	645	300	600	700	1,000	133.3%	400
603-90000 Sale of Vehicles/Equipment	6,100	85,125	5,000	12,200	10,000	10,000	100.0%	5,000
703-91010 Interfund Transf/Finance	25,000	30,000	40,000	40,000	25,000	40,000	-37.5%	(15,000)
703-91020 Interfund Transf/Comm Devel	4,000	4,000	4,000	4,000	4,000	4,000	0.0%	0
703-91030 Interfund Transf/Police	30,000	30,000	35,000	35,000	60,000	60,000	71.4%	25,000
703-91040 Interfund Transf/Fire	75,000	100,000	100,000	100,000	100,000	100,000	0.0%	0
703-91050 Interfund Transf/Streets	0	40,000	40,000	40,000	40,000	40,000	0.0%	0
703-91060 Interfund Transf/Sanitation	0	0	0	0	0	0	---	0
703-91070 Interfund Transf/Forestry	0	15,000	15,000	15,000	15,000	15,000	0.0%	0
703-91075 Interfund Transf/Parks	0	25,000	25,000	25,000	25,000	25,000	0.0%	0
703-91080 Interfund Transf/Sewer	0	0	0	0	0	0	---	0
703-91090 Advance from Water Fund <sup>1</sup>	7,500	15,000	15,000	15,000	15,000	15,000	0.0%	0
<b>TOTAL REVENUES</b>	<b>148,322</b>	<b>344,770</b>	<b>279,300</b>	<b>286,800</b>	<b>294,700</b>	<b>310,000</b>	<b>5.5%</b>	<b>15,400</b>

**EXPENDITURES 45-**

**CAPITAL OUTLAY**

60-610-49350 Technology Equipment	24,505	36,968	40,000	20,000	35,000	35,000	-12.5%	(5,000)
60-680-49410 Community Development	0	0	0	0	0	25,000	---	0
70-710-49410 Squad Cars	56,675	27,771	35,100	35,100	65,000	37,000	85.2%	29,900
80-840-49420 One Ton 4x2 Truck	0	116,246	0	0	0	0	---	0
80-840-49480 Tractor Sidewalk Plow	0	0	0	0	0	0	---	0
80-870-49420 Pick-up/Utility Truck	18,956	0	77,150	0	32,000	37,000	-58.5%	(45,150)
80-870-49440 Parks Tractor	23,118	0	42,500	0	0	0	---	0
80-860-49420 Aerial Bucket Truck	0	0	0	0	0	198,500	---	0
80-860-49470 Stump Grinder	0	21,005	0	0	0	0	---	0
80-860-49470 Trailer for Stump Grinder	0	4,555	0	0	0	0	---	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>123,254</b>	<b>206,545</b>	<b>194,750</b>	<b>55,100</b>	<b>132,000</b>	<b>332,500</b>	<b>-32.2%</b>	<b>(62,750)</b>
<b>TOTAL EXPENDITURES</b>	<b>123,254</b>	<b>206,545</b>	<b>194,750</b>	<b>55,100</b>	<b>132,000</b>	<b>332,500</b>	<b>-32.2%</b>	<b>(62,750)</b>

**FUND BALANCE-GOV'TMENTAL ASSETS:**

May 1	361,581	379,149	502,374	502,374	719,074	866,774
April 30	379,149	502,374	571,924	719,074	866,774	829,274

<sup>1</sup>These are Water Fund assets.

**VILLAGE OF LAKE BLUFF**

VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE

FY 2017 & FY 2018

Division	Number	Year	Make/Model/Description	Year		Useful Life	Original Cost	Replace Cost (Note 1)	Residual Value	Annual Payment
				Purchased/ Received	Replace Year					
<b>General Fund</b>										
Comm	703-08	2008	Chevrolet Colorado (186919)	12/13	17/18	5	\$17,051	\$25,054	\$1,500	\$4,969
Develop	707-08	2008	Chevrolet Impala (69126)	07/08	15/16	3	\$4,000	\$4,000	\$1,000	\$1,333
Department Contribution										<b>\$6,302</b>
Police	20-12	2012	Chevrolet Impala - U/M (220793)	12/13	19/20	7	\$21,671	\$28,518	\$2,000	\$3,751
	21-13	2013	Chevrolet Impala (222784)	13/14	18/19	5	\$24,782	\$30,151	\$3,000	\$5,394
	22-12	2012	Chevrolet Impala (184027)	11/12	16/17	5	\$27,018	\$32,872	\$3,000	\$5,935
	23-13	2013	Chevrolet Tahoe (182912)	12/13	17/18	5	\$30,955	\$37,661	\$4,000	\$6,687
	24-11	2011	Chevrolet Tahoe (151564)	10/11	15/16	5	\$28,849	\$35,099	\$4,000	\$6,178
	25-12	2012	Chevrolet Impala (185777)	11/12	16/17	5	\$27,018	\$32,872	\$3,000	\$5,935
	26-15	2015	Ford Interceptor - U/M (A41854)	14/15	21/22	7	\$33,575	\$41,293	\$2,000	\$5,571
	27-14	2014	Ford Interceptor - U/M (A76109)	13/14	20/21	7	\$33,625	\$41,355	\$2,000	\$5,580
Department Contribution										<b>\$45,031</b>
Fire	4517	1995	Ford Pierce Pumper (SA000283)	94/95	24/25	30	\$267,000	\$865,987	\$25,000	\$26,376
	4516	1991	Ford Pierce Pumper (VA36918)	91/92	20/21	30	\$250,000	\$810,849	\$25,000	\$24,646
	4570	2005	Ford F550 Rescue Trk (87480)	04/05	19/20	15	\$88,732	\$159,801	\$2,000	\$10,217
	4520	2006	Ford Pierce Pumper	05/06	35/36	30	\$478,680	\$1,552,550	\$50,000	\$47,124
	4519	2007	Ford Pierce Pumper	06/07	36/37	30	\$395,788	\$1,283,698	\$50,000	\$38,692
Department Contribution										<b>\$147,055</b>
Street	301-08	2008	GMC Top Kick 3 yard	07/08	19/20	12	\$87,412	\$139,949	\$5,000	\$10,990
	302-14	2014	International 7400 5 yard	14/15	26/27	12	\$115,743	\$165,022	\$5,000	\$13,032
	304-05	2005	International 5 yard 4x2	04/05	18/19	12	\$74,918	\$134,542	\$5,000	\$10,550
	306-03	2003	Elgin Street Sweeper	02/03	AUDIT	12	\$119,626			
	310-95	1995	Wacker Asphalt Roller w/Trailer	95/96	20/21	22	\$13,311	\$25,505	\$1,000	\$1,066
	329-05	2005	Hyundai HL740XTD Lodr (50%Wt)	05/06	25/26	20	\$60,495	\$89,892	\$10,000	\$3,839
	902-03	2003	Caterpillar Fork Lift	02/03	20/21	15	\$9,150	\$19,022	\$2,000	\$1,102
Department Contribution										<b>\$40,579</b>
Sanitation	111-07	2007	John Deere Refuse Scooter	07/08	20/21	10	\$23,477	\$28,618	\$1,000	\$2,710
Department Contribution										<b>\$2,710</b>
Sewer	401-06	2006	International 7400 Sewer Jet	06/07	21/22	15	\$237,651	\$370,253	\$15,000	\$23,000
	415-09	2009	Ford F550 4x4 Truck	08/09	19/20	8	\$64,507	\$95,306	\$5,000	\$11,125
	416-89	1989	Smith 160 Air Compressor	88/89	19/20	30	\$8,355	\$27,099	\$250	\$842
	423-02	2002	Case Backhoe (50% Water)	01/02	19/20	15	\$36,990	\$66,617	\$5,000	\$3,989
Department Contribution										<b>\$38,956</b>
Forestry	806-14	2014	Vermeer SC372 Stump Grinder	14/15	29/30	15	\$17,505	\$31,526	\$1,000	\$1,976
	807-14	2014	Redi Haul ML 7460E Trailer	14/15	19/20	15	\$3,950	\$7,114	\$0	\$461
	808-12	2012	Vermeer BC1500 Chipper	12/13	27/28	15	\$44,415	\$79,989	\$5,000	\$4,855
	840-99	1999	International Aerial Bucket Trk	99/00	17/18	17	\$86,550	\$198,374	\$8,000	\$10,830
	850-09	2009	F-250 Ford Pick-up Truck	08/09	19/20	10	\$29,775	\$50,860	\$1,000	\$4,893
Department Contribution										<b>\$23,015</b>

**VILLAGE OF LAKE BLUFF**  
**VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE**  
**FY 2017 & FY 2018**

Division	Number	Year	Make/Model/Description	Year		Useful Life	Original Cost	Replace Cost (Note 1)	Residual Value	Annual Payment	
				Purchased/ Received	Replace Year						
<b>General Fund</b>											
Parks	501-12	2012	Chevrolet 1500 2WD Pick-up	13/14	21/22	8	\$18,956	\$25,943	\$2,000	\$2,950	
	525-08	2008	John Deere Tractor 1445	08/09	18/19	8	\$31,265	\$42,788	\$2,000	\$5,025	
	<del>526-07</del>	<del>2007</del>	<del>Chevrolet 2500 HD Pick-up</del>	<del>06/07</del>	<del>15/16</del>	9	\$49,634	\$76,999	\$2,500		
	526-15	2015	Ford F250 Super Cab 4x4 Pick-up	15/16	23/24	8	\$42,299	\$62,495	\$2,500	\$7,391	
	333-13	2013	John Deere 1025R Tractor	13/14	21/22	8	\$23,118	\$31,639	\$2,000	\$3,651	
	535-08	2008	Ford F450 4x2 One Ton Truck	07/08	20/21	10	\$55,991	\$82,880	\$2,500	\$7,888	
	541-08	2008	John Deere Tractor 1445	07/08	18/19	8	\$30,890	\$42,275	\$2,000	\$4,961	
											<b>Department Contribution</b>
										<b>\$31,866</b>	
Finance	<i>Technology Equipment</i>										
			43 personal computers w/basic application software			4		\$43,000	\$0	\$10,683	
			Virtual server/file servers & operating system software			4		\$40,000	\$0	\$9,938	
			1 voice mail server			5		\$15,000	\$0	\$2,975	
			1 E-mail server			3		\$10,000	\$0	\$3,319	
			15 printers			5		\$17,500	\$0	\$3,471	
			Annual software licenses			1		\$15,000	\$0	\$15,000	
			Switches, routers,			5		\$25,000	\$0	\$4,959	
											<b>Department Contribution</b>
											<b>\$50,345</b>
										<b>Total General Fund Contribution</b>	
										<b>\$385,859</b>	
<b>Water Fund</b>											
	610-04	2004	Chevy Pick-up Truck	04/05	16/17	12	\$19,924	\$31,899	\$1,000	\$2,516	
	620-09	2009	Ford F250 SD Pick-up Truck	09/10	17/18	8	\$24,939	\$36,846	\$6,000	\$3,800	
	329-05	2005	Hyundai HL740XTD Lodr (50%ST)	05/06	25/26	20	\$60,495	\$89,892	\$10,000	\$3,839	
	423-02	2002	Case Backhoe (50% Sewer)	01/02	19/20	15	\$36,990	\$66,617	\$5,000	\$3,989	
										<b>Water Fund Contributions</b>	
										<b>\$14,144</b>	
										<b>Total Recommended Contributions to Vehicle Fund</b>	
										<b><u>\$400,003</u></b>	

Note 1: Cost of squad cars includes mars lights and set-up.

Note 2: Replacement value is calculated using the original cost with a compounded 3-5% annual increase over the estimated life.

## ENTERPRISE - WATER FUND

The Water fund accounts for the costs associated with purchasing water from CLCJAWA and distributing it to all customers within the Village, maintaining and improving the water distribution system (36 miles of water mains) and storage facilities, and providing for the reading, installation, and testing of water meters. The Village began purchasing water from CLCJAWA on April 1, 1992.

The current wholesale water rate is \$2.68 per 1,000 gallons but will increase to \$2.73 effective May 1, 2016 and is projected to rise to \$2.78 effective May 1, 2017. The current retail rate is recommended to increase effective May 1, 2016 from \$6.95 to \$7.10 per 1,000 gallons of water used with a \$7.50 per quarter service charge on all accounts.

FY 2017-18 Goals & Objectives

**Municipal Services - Goal 3: Maintain sound infrastructure, facilities and other capital assets.**

**Objective:** Provide and maintain a safe water distribution system and storage facility

- A. Continue implementation of recording for private water shut-offs
- B. Continue to perform annual fire hydrant and system dead-end flushing
- C. Assist Engineering with water main projects
- F. Paint hydrants as needed

**Objective:** Improve the efficiency of the water meter reading and billing process

- A. Complete implementation of an automated water meter reading system
  - a. Reduce number of meters to be read by customer to zero by converting all meters to automated reading system
  - b. Increase accuracy of water bills

**Performance Measurement:**

- Continued verification of water shut-offs to complete program
- Monitor elevated water storage tank daily
- Engage engineering firm to assist with unaccountable water loss
- Reduced water bill adjustments

FY 2015-16 Accomplishments

- ❖ Reduced Stage 2 DBPR testing from quarterly to annually
- ❖ Successfully completed lead and copper testing
- ❖ Repaired or contracted to repair 7 emergency water main breaks

Performance Measurements	Work Statistics			Projected	
	FY14	FY15	FY16	FY17	FY18
Water main breaks	10	7	6	7	7
Water meters readings	8,295	8,269	8,334	8,300	8,300
Water meters installed or replaced	10	20	15	1,900	2
Underground utility locates	775	775	n/a	800	800
Chlorine residual, bacterial water & lead/copper samples	45	45	n/a	45	50
Water Billed (thousand gallons)	180,113	166,385	162,073	173,000	176,000

**WATER FUND REVENUE PROJECTIONS**

46-40-403 Operating Revenues  
46-40-603 Non-Operating Revenues

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATE FY 15/16	PROJECTED FY 16/17	PROJECTED FY 17/18	% CHNG BUDGET2BUDGET FY 16 -- FY 17	\$ CHNG	% CHNG BUDGET2BUDGET FY 17 - FY 18	\$ CHNG
<b>OPERATING REVENUES</b>										
45000 Water Sales	1,279,798	1,181,893	1,365,120	1,193,345	1,258,930	1,369,000	-7.8%	(106,190)	8.7%	110,070
49000 Water Permits/Connect	39,200	29,162	22,000	28,150	22,000	25,000	0.0%	0	13.6%	3,000
47000 Water Meter Sales	7,375	15,902	6,500	6,000	3,000	3,120	-53.8%	(3,500)	4.0%	120
48000 Tap-On Fees	150	100	150	100	100	150	-33.3%	(50)	50.0%	50
89000 Miscellaneous	449	449	450	450	450	450	0.0%	0	0.0%	0
<b>TOTAL OPERATING</b>	<b>1,326,972</b>	<b>1,227,506</b>	<b>1,394,220</b>	<b>1,228,045</b>	<b>1,284,480</b>	<b>1,397,720</b>	<b>-7.9%</b>	<b>(109,740)</b>	<b>8.8%</b>	<b>113,240</b>
<b>NON-OPERATING REVENUES</b>										
603-7500 Interest Earnings	2,443	2,455	2,000	2,550	2,000	1,500	0.0%	0	-25.0%	(500)
603-7892 IRMA Excess Surplus Cr <sup>1</sup>	2,662	0	3,000	0	0	0	-100.0%	(3,000)	----	0
<b>TOTAL NON-OPERATING</b>	<b>5,105</b>	<b>2,455</b>	<b>5,000</b>	<b>2,550</b>	<b>2,000</b>	<b>1,500</b>	<b>-60.0%</b>	<b>(3,000)</b>	<b>-25.0%</b>	<b>(500)</b>
<b>WATER FUND REVENUES</b>	<b>1,332,077</b>	<b>1,229,961</b>	<b>1,399,220</b>	<b>1,230,595</b>	<b>1,286,480</b>	<b>1,399,220</b>	<b>-8.1%</b>	<b>(112,740)</b>	<b>8.8%</b>	<b>112,740</b>
703-9100 Interfund Transfer In/Gen'l	0	0	0	0	0	0	---	0	----	0
<b>WATER FUND REVENUES &amp; TRANSFERS IN</b>	<b>1,332,077</b>	<b>1,229,961</b>	<b>1,399,220</b>	<b>1,230,595</b>	<b>1,286,480</b>	<b>1,399,220</b>	<b>-8.1%</b>	<b>(112,740)</b>	<b>8.8%</b>	<b>112,740</b>

<sup>1</sup>IRMA Excess Surplus Credit is recorded as on the financial statements.

WATER FUND EXPENDITURES

46-80-800

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED			BUDGET FY 17/18	% CHANGE BUDGET TO FY 16 -- FY 17	\$ CHANGE	% CHANGE BUDGET TO FY 17 -- FY 18	\$ CHANGE
			BUDGET FY 15/16	ACTUAL FY 15/16	BUDGET FY 16/17					
<b>PERSONNEL SERVICES</b>										
40000 Salaries	194,509	178,306	201,500	201,000	200,000	206,000	-0.7%	(1,500)	3.0%	6,000
40100 Overtime	14,373	9,281	7,500	7,500	7,500	7,700	0.0%	0	2.7%	200
40200 Seasonal/Temp	0	0	0	0	0	0	----	0	----	0
40300 Part Time	0	0	0	21,000	0	0	----	0	----	0
40400 Medical Insurance	42,433	30,947	29,734	39,820	43,800	46,000	47.3%	14,066	5.0%	2,200
40410 Dental Insurance	793	500	830	925	925	1,000	11.4%	95	8.1%	75
40420 Life Insurance	1,476	1,435	450	560	560	600	24.4%	110	7.1%	40
40600 Work Comp/Liability Deduct	0	0	0	0	0	0	--	0	----	0
40610 Work Comp/Liability Prem	16,832	12,767	16,067	13,880	14,365	14,650	-10.6%	(1,702)	2.0%	285
40900 Other Employee Benefits	26	0	200	100	100	100	-50.0%	(100)	0.0%	0
40950 IMRF Retirement	24,609	24,962	25,200	21,155	21,800	22,500	-13.5%	(3,400)	3.2%	700
40951 Social Security/Medicare	13,509	14,945	13,900	14,940	15,400	15,900	10.8%	1,500	3.2%	500
<b>TOTAL PERSONNEL SERVICES</b>	<b>308,560</b>	<b>273,143</b>	<b>295,381</b>	<b>320,880</b>	<b>304,450</b>	<b>314,450</b>	<b>3.1%</b>	<b>9,069</b>	<b>3.3%</b>	<b>10,000</b>
<b>CONTRACT SERV/COMMODITIES</b>										
41100 Maintenance-Vehicle	1,679	1,514	1,500	1,500	1,500	1,500	0.0%	0	0.0%	0
41200 Maintenance-Equip.	5,021	3,020	4,000	4,000	4,000	5,000	0.0%	0	25.0%	1,000
41300 Technology Services	232	232	2,620	2,620	6,000	6,000	129.0%	3,380	0.0%	0
41304 Other Profess. Serv.	13,105	31,703	12,000	30,000	25,000	25,000	108.3%	13,000	0.0%	0
41305 Engineering Serv.	450	0	5,000	12,000	9,000	9,000	80.0%	4,000	0.0%	0
41306 Contractual Labor	21,402	29,174	22,000	23,000	22,000	22,000	0.0%	0	0.0%	0
41490 Water Analysis	1,897	2,405	3,000	2,500	2,500	2,500	-16.7%	(500)	0.0%	0
42400 Training/Education	80	65	1,000	500	500	500	-50.0%	(500)	0.0%	0
42420 Uniforms/Clothing	200	201	250	250	250	250	0.0%	0	0.0%	0
42440 Dues	639	657	750	750	750	750	0.0%	0	0.0%	0
42450 Recruitment	0	356	0	0	0	0	--	0	----	0
43210 Telephone	692	882	725	1,780	1,800	1,800	148.3%	1,075	0.0%	0
43230 Electric	2,597	2,955	2,200	2,575	2,600	2,600	18.2%	400	0.0%	0
43300 Postage	6,986	6,439	6,000	7,000	7,500	6,000	25.0%	1,500	-20.0%	(1,500)
43400 Printing/Publish.	3,544	3,558	3,750	5,200	5,200	5,200	38.7%	1,450	0.0%	0
43550 Office Supplies	270	0	500	300	400	400	-20.0%	(100)	0.0%	0
43560 Gasoline & Oil	5,314	4,926	5,500	5,200	5,200	5,200	-5.5%	(300)	0.0%	0
43575 Water Meters	7,124	24,481	15,000	15,000	12,000	12,000	-20.0%	(3,000)	0.0%	0
43640 Maint. Supplies-Vehic.	2,201	2,484	2,800	2,800	2,800	2,800	0.0%	0	0.0%	0
43650 Maint. Supplies-Equip.	162	518	750	300	500	500	-33.3%	(250)	0.0%	0
43670 Maint. Supplies-Util.	1,429	1,037	6,500	2,500	1,000	1,000	-84.6%	(5,500)	0.0%	0
44100 Water Purchases	630,069	605,814	628,125	617,700	616,600	615,400	-1.8%	(11,525)	-0.2%	(1,200)
45900 Minor Equipment	3,172	1,538	1,000	1,000	2,000	1,000	100.0%	1,000	-50.0%	(1,000)
<b>TOTAL CONTRACT/COMMOD.</b>	<b>708,265</b>	<b>723,959</b>	<b>724,970</b>	<b>738,475</b>	<b>729,100</b>	<b>726,400</b>	<b>0.6%</b>	<b>4,130</b>	<b>-0.4%</b>	<b>(2,700)</b>
<b>OTHER (Debt: 80-95-100)</b>										
41450 Bank Service Charges	500	500	500	500	500	500	0.0%	0	0.0%	0
47800 Bond Principal Payment	155,000	165,000	165,000	165,000	170,000	170,000	3.0%	5,000	0.0%	0
47805 Bond Interest Payments	64,811	84,158	53,544	53,544	50,244	46,844	-6.2%	(3,300)	-6.8%	(3,400)
50000 Contingency	0	0	50,000	0	50,000	50,000	0.0%	0	0.0%	0
<b>TOTAL OTHER</b>	<b>220,311</b>	<b>249,658</b>	<b>269,044</b>	<b>219,044</b>	<b>270,744</b>	<b>267,344</b>	<b>0.6%</b>	<b>1,700</b>	<b>-1.3%</b>	<b>(3,400)</b>
<b>CAPITAL OUTLAY</b>										
49400 Equipment	8,500	0	0	0	0	10,000	--	0	----	10,000
49450 Meter Auto Read Conversion	0	0	300,000	0	375,000	0	25.0%	-100.0%	(375,000)	
49500 Water Tower Improve	0	0	0	0	0	0	--	0	----	0
49600 Water Infrastructure	0	40,690	40,000	55,000	400,000	125,000	900.0%	360,000	-68.8%	(275,000)
<b>TOTAL CAPITAL OUTLAY</b>	<b>8,500</b>	<b>40,690</b>	<b>340,000</b>	<b>55,000</b>	<b>775,000</b>	<b>135,000</b>	<b>127.9%</b>	<b>435,000</b>	<b>-82.6%</b>	<b>(640,000)</b>
<b>FUND TOTAL EXPENSES</b>	<b>1,245,636</b>	<b>1,287,450</b>	<b>1,629,395</b>	<b>1,333,399</b>	<b>2,079,294</b>	<b>1,443,194</b>	<b>27.6%</b>	<b>449,899</b>	<b>-30.6%</b>	<b>(636,100)</b>

**WATER FUND EXPENDITURES**

46-80-800

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	ESTIMATED		BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDGET TO BUDGET FY 16 -- FY 17	\$ CHANGE BUDGET TO BUDGET FY 16 -- FY 17	% CHANGE BUDGET TO BUDGET FY 17 -- FY 18	\$ CHANGE BUDGET TO BUDGET FY 17 -- FY 18
			BUDGET FY 15/16	ACTUAL FY 15/16						
TRANSFERS-OUT										
51000 Vehicle Replace Transfer	7,500	15,000	15,000	15,000	15,000	15,000	0.0%	0	0.0%	0
TOTAL TRANSFERS-OUT	7,500	15,000	15,000	15,000	15,000	15,000	0.0%	0	0.0%	0
<b>FUND TOTAL EXPENSES &amp; TRANSFERS OUT</b>	<b>1,253,136</b>	<b>1,302,450</b>	<b>1,644,395</b>	<b>1,348,399</b>	<b>2,094,294</b>	<b>1,458,194</b>	<b>27.4%</b>	<b>449,899</b>	<b>55.3%</b>	<b>(636,100)</b>

## FIDUCIARY TRUST – POLICE PENSION FUND

The Police Pension Fund is a trust fund, established by Illinois State Statutes and regulated by the Illinois Department of Insurance that provides for a retirement and disability program for sworn Village Police personnel. Administration of the fund is provided for by two members that are appointed by the Village President, two members elected from among the active sworn personnel, one elected pension beneficiary, and the Village Director of Finance as the Treasurer of the fund.

The revenues for this fund are provided by three main sources: 1) employee contributions which are 9.91% of base salary, 2) the property tax levy, and 3) interest income. Currently there are eight retirement pension annuitants; one spouse receiving death benefits; four duty disability pensions, and one non-duty disability pension recipient for a total of fourteen beneficiaries. The one deferred annuitant began receiving benefits in August 2014, but another retiree passed away in August keeping the total retirement pension annuitants at eight. Retired officers receive an annual 3% compounded increase in pension benefits upon attaining age 55. Fourteen (14) active patrol officers participate in this fund but not Deputy Police Chief Mike Hosking.

Below is a table of the Village contributions which consists primarily of property taxes with an additional \$5,500 from the state-shared personal property replacement tax. This table also shows the total covered payroll and employee contributions with percentage increases for the pension fund for the past 9 years with an estimate for FY2015 and FY2016. In addition to contributions to this Pension Trust, the Village is one of the few communities in Illinois where sworn patrol officers pay into the Old Age, Survivors, & Disability Income (6.2%) of the FICA tax rate. Subsequently, the Village matches the FICA contributions for their salary (including overtime). In most Illinois communities, sworn police officers pay only the Medicare portion (1.45%) of the 7.65% FICA tax rate. The FICA contributions are not included in table below as these taxes are paid to Social Security and expensed in the Social Security Fund.

Fiscal Year Ending	Total Covered Payroll	Employee Contributions <sup>1</sup>	Village Contributions/ Tax Extension	Village Cont. As % of Payroll	Total Net Plan Assets
2018 <sup>2</sup>	1,400,807	138,820	689,235	49.2%	9,837,608
2017	1,359,990	134,775	656,725	48.3	9,466,206
2016	1,300,050	128,835	646,464	49.7	9,120,856
2015	1,225,500	121,447	609,883	49.8	8,944,168
2014	1,168,174	115,766	572,963	49.0	8,558,313
2013	1,181,110	117,048	554,148	46.9	7,697,491
2012	1,139,734	112,934	496,129	43.5	7,161,961
2011	1,128,732	111,857	440,214	39.0	7,111,321
2010	1,239,727	122,857	423,637	34.2	6,503,556
2009	1,226,065	121,503	381,977	31.1	5,507,274
2008	1,193,158	118,243	344,412	28.8	6,503,242
2007	1,092,306	108,301	286,515	26.2	6,326,813
2006	1,037,395	102,800	260,072	25.1	5,816,571
2005	958,477	94,985	244,117	25.5	5,242,060

<sup>1</sup> The officers contribute 9.91% of their base salary. This increased from 9% effective 1/1/2001.

<sup>2</sup> This is the 2016 tax levy year.

**POLICE PENSION FUND**

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	ESTIMATED ACTUAL FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDG/BUDG FY16 --- FY17	\$ CHANGE
<b>REVENUES 62-40</b>								
<b>TAXES</b>								
103-19000 Property Tax (Note 1)	566,409	603,833	640,600	639,685	650,100	682,610	1.5%	9,500
203-20100 Pers Property Replace Tax	6,554	6,395	5,750	6,769	6,625	6,625	15.2%	875
<b>TOTAL TAXES</b>	<b>572,963</b>	<b>610,228</b>	<b>646,350</b>	<b>646,454</b>	<b>656,725</b>	<b>689,235</b>	<b>1.6%</b>	<b>10,375</b>
<b>MISCELLANEOUS</b>								
603-78000 Employee Contributions	115,766	126,214	127,145	128,835	134,775	138,820	6.0%	7,630
603-75000 Interest Income-Short term	526	221	300	100	100	100	-66.7%	(200)
603-75100 Interest Income-Gov't Oblig	32,951	35,709	35,000	35,000	35,000	35,000	0.0%	0
603-75120 Interest Income-Municipals	1,231	2,721	2,500	3,135	3,500	3,500	40.0%	1,000
603-75150 Interest Income-Corp Bonds	30,459	42,808	60,000	62,000	65,000	65,000	8.3%	5,000
603-75200 Interest/Dividends-Mutual	59,210	49,571	30,000	75,000	90,000	90,000	200.0%	60,000
603-75300 Stock Dividends	24,582	45,261	40,000	33,209	25,000	30,000	-37.5%	(15,000)
603-75600 Unrealized Gain on Invest	424,089	217,050	0	150,000	150,000	150,000	----	150,000
603-75610 Gain On Sale of Invest	411,410	77,631	35,000	15,000	10,000	10,000	-71.4%	(25,000)
<b>TOTAL MISCELLANEOUS</b>	<b>1,100,224</b>	<b>597,186</b>	<b>329,945</b>	<b>502,279</b>	<b>513,375</b>	<b>522,420</b>	<b>55.6%</b>	<b>183,430</b>
<b>TOTAL REVENUES</b>	<b>1,673,187</b>	<b>1,207,414</b>	<b>976,295</b>	<b>1,148,733</b>	<b>1,170,100</b>	<b>1,211,655</b>	<b>19.9%</b>	<b>193,805</b>

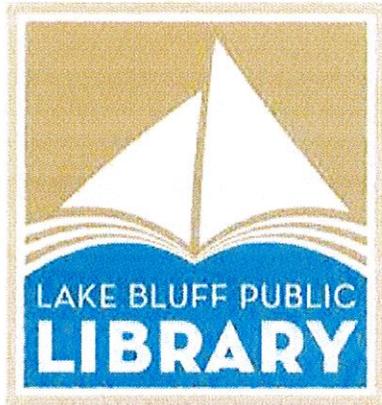
Note 1: Pension property tax is transferred from the General Fund.

**EXPENDITURES 62-70**

710-41350 Legal Fees	1,400	1,400	2,500	1,400	2,000	2,000	-20.0%	(500)
710-41360 Investment Advisor Fees	15,183	22,086	22,000	20,200	20,500	21,000	-6.8%	(1,500)
710-41365 Investment Managemnt Fees	11,836	20,234	15,000	14,000	15,000	15,000	0.0%	0
710-42400 Training/Education	950	200	1,500	1,000	1,500	1,500	0.0%	0
710-42440 Dues	775	775	775	0	750	750	-3.2%	(25)
710-46000 Physician Fees	0	2,850	3,000	5,650	3,000	3,000	0.0%	0
710-46000 Transcriptionist Fee	0	0	0	0	0	0	----	0
710-46000 Board Recognition	111	118	125	118	125	125	0.0%	0
710-46500 Benefit Payments	766,962	771,609	800,000	769,893	769,725	784,528	-3.8%	(30,275)
710-46600 Contribution Refunds	0	0	0	0	0	0	----	0
710-46610 Service Credit Transfer	0	0	0	0	0	0	----	0
710-46700 Bank/Other Fees	169	332	100	350	350	350	250.0%	250
710-46710 State Compliance Fees	1,433	1,542	1,700	1,713	1,800	2,000	5.9%	100
710-46800 Loss on Sale of Investment	13,548	10,133	5,000	148,000	10,000	10,000	100.0%	5,000
710-46900 Unrealized Loss on Investm	0	0	0	0	0	0	---	0
<b>TOTAL EXPENDITURES</b>	<b>812,367</b>	<b>831,279</b>	<b>851,700</b>	<b>962,324</b>	<b>824,750</b>	<b>840,253</b>	<b>-3.2%</b>	<b>(26,950)</b>

**NET ASSETS, MAY 1** 7,697,492 8,558,312 8,934,447 8,934,447 9,120,856 9,466,206

**NET ASSETS, APRIL 30** 8,558,312 8,934,447 9,059,042 9,120,856 9,466,206 9,837,608



The Lake Bluff Public Library is located in the heart of the Village, offering the residents of Lake Bluff and surrounding areas a variety of materials and services. In addition to current materials and programs, the Library also offers public computers with Internet access. Wireless Internet is also available. The collection includes books, a variety of audio-visual materials including DVDs, Blu-rays, and music and audio books available both on CD and via download. There are newspapers, magazines, and journals available in both print and online formats. Library patrons use the Library for education, entertainment, and inspiration. Community organizations make use of library meeting rooms, students meet for solitary or group study, and residents contribute to programs and displays.

The Library is renowned for its personable and helpful staff. Every Library user is welcomed as a friend and neighbor. The Lake Bluff Library has a reputation for individual service and engaging programs. Children and their caregivers enjoy a wide variety of programs for all ages. Imaginative Summer Reading Programs are offered for both children and adults. The wide variety of Adult Programs focus on book discussions, local interest, history, health, finance, and leisure pursuits. Our goal is to be central to the community's ever-changing needs, and to offer a comfortable and inviting setting with access to information and materials for all.

The Library is a component unit of the Village of Lake Bluff but has a separately elected Board of Trustees. The Library is a unit of local government operating in accordance with the Illinois Local Library Act, 75 ILCS 5/1-0.1 et seq. The powers and duties of the Board of Library Trustees are set forth in said Act and include "the exclusive control of the expenditure of all moneys collected for the Library and deposited to the credit of the Library fund" (75 ILCS 5/4-7(2)). Library taxes are levied by the Village in amounts determined by the Library Board and collected with other Village taxes (75 ILCS 5/3-5). The Library Board meets monthly at 7:00pm on the third Tuesday of each month. Meetings are open to the public in accordance with the Open Meetings Act.

The Friends of the Library is an independent non-profit organization that raises funds and sponsors events for the Library. Fun events are being planned for the coming year to continue advocacy and support of the Library. Membership is open to the public. New Friends are always welcome.

#### **FY2015-2016 Accomplishments**

Projects completed in the 2015-2016 Fiscal Year included:

- The completion of a new Long Range Plan;
- Creation of expanded study space on the Library's second floor;
- An art show in cooperation with the Artist's on the Bluff;
- An intergovernmental agreement with School District 65 through which nonresident youth attending LBES and LBMS now receive library cards;
- Receipt of an American Legion Award for community service;
- Participation in the Lake Bluff 4<sup>th</sup> of July Parade, Arts Festival, Farmer's Market, Criterium Bike Race and much more!

The creation of a new Long Range Plan and the completion of a Space Usage Study have helped the Library continue to improve the use of its space and resources. The 2014-2015 Fiscal Year was the third busiest in the Library's history, with 104,528 checkouts and 70,229 recorded visits. The Library is on pace to beat this total in FY 2015-2016.

### FY2016-2017 Goals and Needs

The main Library building is nearing 40 years in age, and the Wood Building Annex is now 12 years old. The staff and trustees of the Lake Bluff Library are committed to staying on top of the changing needs of the community we serve, while continuing to offer those services our patrons have come to rely on us for.

The Library plans to continue to build on the connections established during the Long Range Plan and Space Usage Study processes.

### Library Personnel

POSITION TITLE	FY 2015-2016		FY2016-2017	FY2017-2018
	Number of Positions Authorized	Actual Number of Positions	Number of Positions Authorized	Number of Positions Authorized
Library Director	1	1	1	1
Department Heads	3	3	3	3
Library Associate	5.5	5.01	5	5
Library Assistant	1.8	1.79	1.75	1.75
Library Technical Assistant	.70	.47	.50	.50
Shelver	.40	.43	.50	.50
<b>FULL TIME EQUIVALENT</b>	<b>12.40</b>	<b>11.70</b>	<b>11.75</b>	<b>11.75</b>

**LAKE BLUFF PUBLIC LIBRARY  
GENERAL FUND - REVENUES**

FY2017-FY2018 BIENNIAL BUDGET

80-40

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	Estimated Actual FY 15/16	BUDGET		% CHANGE \$ CHANGE		% CHANGE \$ CHANGE	
					FY 16/17	FY 17/18	BUDGET TO BUDGET FY 16 TO FY17	BUDGET TO BUDGET FY 17 TO FY18	BUDGET TO BUDGET FY 16 TO FY17	BUDGET TO BUDGET FY 17 TO FY18
<b>TAXES</b>										
103-10000 Property Taxes	849,607	850,197	873,917	872,666	886,048	898,453	1.4%	12,131	1.4%	12,405
<b>TOTAL TAXES</b>	<b>849,607</b>	<b>850,197</b>	<b>873,917</b>	<b>872,666</b>	<b>886,048</b>	<b>898,453</b>	<b>1.4%</b>	<b>12,131</b>	<b>1.4%</b>	<b>12,405</b>
<b>FINES &amp; FORFEITURES</b>										
503-65000 Fines	14,493	11,242	12,000	11,835	12,500	12,500	4.2%	500	0.0%	0
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>14,493</b>	<b>11,242</b>	<b>12,000</b>	<b>11,835</b>	<b>12,500</b>	<b>12,500</b>	<b>4.2%</b>	<b>500</b>	<b>0.0%</b>	<b>0</b>
<b>CHARGE FOR SERVICES</b>										
403-48300 Photocopy Charges	2,187	2,188	2,000	2,200	2,000	2,000	0.0%	0	0.0%	0
403-48500 Non-Resident Fees	7,142	7,470	7,000	7,617	7,000	7,000	0.0%	0	0.0%	0
<b>TOTAL CHARGE FOR SERVICES</b>	<b>9,329</b>	<b>9,658</b>	<b>9,000</b>	<b>9,817</b>	<b>9,000</b>	<b>9,000</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>OTHER</b>										
603-73700 Village Contribution	7,998	0	7,900	7,900	7,900	7,900	0.0%	0	0.0%	0
603-73800 Vliet Operating Cost Contrib	0	0	0	0	0	0	---	0	---	0
District 65 Agreement	0	0	0	1,000	1,000	1,000	---	1,000	0.0%	0
603-75000 Interest Income	320	279	400	690	400	400	0.0%	0	0.0%	0
603-78500 Naperville/Impact Fees	0	0	0	0	0	0	---	0	---	0
603-89000 Miscellaneous Income	5,963	1,434	3,000	1,407	2,500	2,500	-16.7%	(500)	0.0%	0
<b>TOTAL OTHER</b>	<b>14,282</b>	<b>1,713</b>	<b>11,300</b>	<b>10,997</b>	<b>11,800</b>	<b>11,800</b>	<b>4.4%</b>	<b>500</b>	<b>0.0%</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>887,711</b>	<b>872,810</b>	<b>906,217</b>	<b>905,315</b>	<b>919,348</b>	<b>931,753</b>	<b>1.4%</b>	<b>13,131</b>	<b>1.3%</b>	<b>12,405</b>
<b>FUND BALANCE RESERVES</b>			0		0		---	0	---	0
<b>LIBRARY FUND REVENUE</b>	<b>887,711</b>	<b>872,810</b>	<b>906,217</b>	<b>905,315</b>	<b>919,348</b>	<b>931,753</b>	<b>1.4%</b>	<b>13,131</b>	<b>1.3%</b>	<b>12,405</b>
<b>TOTAL FUND BALANCE:</b>										
	530,360	526,458	526,947	526,947	532,820	473,820				
May 1										
April 30	526,458	526,947	526,947	532,820	473,820	473,820				

**LAKE BLUFF PUBLIC LIBRARY  
GENERAL FUND - EXPENDITURES**

80-60-001-

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	Estimated	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDGET TO FY 16 TO FY17	\$ CHANGE	% CHANGE BUDGET TO FY 17 TO FY18	\$ CHANGE
				Actual FY 15/16						
<b>PERSONNEL SERVICES</b>										
40000 Librarian Salaries	215,026	240,749	224,000	296,269	311,000	311,000	38.8%	87,000	0.0%	0
40050 Staff Salaries	212,634	220,913	259,000	193,378	176,000	176,000	-32.0%	(83,000)	0.0%	0
40400 Medical Insurance	45,272	59,086	80,000	72,000	74,000	74,000	-7.5%	(6,000)	0.0%	0
40900 Other Employee Benefit	288	62	250	160	250	250	0.0%	0	0.0%	0
40950 IL Municipal Retire Fund	40,704	45,838	45,000	44,477	46,000	46,000	2.2%	1,000	0.0%	0
40951 Social Security (Note 1)	31,927	34,517	37,000	36,707	37,000	37,000	0.0%	0	0.0%	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>545,851</b>	<b>601,165</b>	<b>645,250</b>	<b>642,991</b>	<b>644,250</b>	<b>644,250</b>	<b>-0.2%</b>	<b>(1,000)</b>	<b>0.0%</b>	<b>0</b>
<b>CONTRACT. SERVICES/COMMODITIES</b>										
41000 Building Maintenance	22,208	20,262	24,000	22,274	28,000	28,000	16.7%	4,000	0.0%	0
41020 Elevator Maintenance	2,207	2,144	2,000	1,556	2,000	2,000	0.0%	0	0.0%	0
41050 Grounds Maintenance	7,885	8,871	8,000	5,088	8,000	8,000	0.0%	0	0.0%	0
41303 Copier Maintenance	6,365	4,042	4,500	5,667	5,000	5,000	11.1%	500	0.0%	0
41304 Other Professional Service	50	20,387	5,000	511	1,000	1,000	-80.0%	(4,000)	0.0%	0
41305 Computer Services	11,369	11,675	15,000	12,215	12,000	12,000	-20.0%	(3,000)	0.0%	0
41350 Legal & Accounting	17,892	2,125	2,500	5,122	3,000	3,000	20.0%	500	0.0%	0
42400 Professional Development	4,227	4,574	3,000	820	3,000	3,000	0.0%	0	0.0%	0
42440 Dues	1,409	1,878	2,000	2,662	2,000	2,000	0.0%	0	0.0%	0
43230 Utilities	8,443	9,482	9,000	11,800	12,500	12,500	38.9%	3,500	0.0%	0
43300 Postage	2,788	2,222	3,000	2,277	3,000	3,000	0.0%	0	0.0%	0
43400 Printing/E-Newsletter	8,689	7,904	8,500	8,403	9,500	9,500	11.8%	1,000	0.0%	0
43550 Office Supplies	5,604	4,672	5,750	3,813	5,000	5,000	-13.0%	(750)	0.0%	0
43660 Building & Grounds Supplies	1,925	1,729	2,000	1,468	2,000	2,000	0.0%	0	0.0%	0
43670 Technical Services Supplies	4,276	3,674	5,000	3,398	9,500	9,500	90.0%	4,500	0.0%	0
43700 Hospitality Program Supplies	843	339	500	248	500	500	0.0%	0	0.0%	0
43730 Outreach Supplies	0	0	1,000	1,000	1,000	1,000	0.0%	0	0.0%	0
43710 Adult Program Supplies	4,329	3,565	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0
43720 Juvenile Program Supplies	6,800	6,772	5,800	5,800	5,800	5,800	0.0%	0	0.0%	0
43740 Teen Program Supplies	0	0	1,200	1,200	1,200	1,200	0.0%	0	0.0%	0
45000 Adult Nonfiction	17,544	17,903	17,000	17,000	17,000	17,000	0.0%	0	0.0%	0
45100 Adult Fiction	13,992	14,190	14,000	14,000	14,000	14,000	0.0%	0	0.0%	0
45110 Adult Large Print	936	524	500	500	500	500	0.0%	0	0.0%	0
45200 Adult Audio-Visual	11,166	15,449	15,000	15,000	15,000	15,000	0.0%	0	0.0%	0
45220 Adult E-Reference	20,191	21,838	21,000	21,000	21,000	21,000	0.0%	0	0.0%	0
45400 Juvenile Non-fiction	7,470	7,167	7,000	7,000	7,000	7,000	0.0%	0	0.0%	0
45410 Picture Books, Readers	5,178	4,980	5,000	5,000	5,000	5,000	0.0%	0	0.0%	0
45420 Juvenile Fiction	6,179	5,213	9,000	9,000	9,000	9,000	0.0%	0	0.0%	0
45430 Juvenile Audio-Visual	3,512	1,914	1,500	1,500	1,500	1,500	0.0%	0	0.0%	0
45440 Juvenile eReference	0	334	2,000	2,000	1,000	1,000	-50.0%	(1,000)	0.0%	0
45460 Ebooks	7,999	12,017	6,250	6,250	10,000	10,000	60.0%	3,750	0.0%	0
45470 Graphic Novels	375	508	500	500	500	500	0.0%	0	0.0%	0
45450 Teen Books	2,680	2,700	2,750	2,750	2,750	2,750	0.0%	0	0.0%	0
45500 Periodicals	5,382	5,704	6,000	6,000	6,750	6,750	12.5%	750	0.0%	0
45510 Video Games	2,873	3,483	3,500	3,500	3,500	3,500	0.0%	0	0.0%	0
45600 Public & Staff PC Software	892	2,504	5,000	3,692	5,000	5,000	0.0%	0	0.0%	0
45610 Library Automation Software	46,053	20,297	22,000	20,297	21,000	23,000	-4.5%	(1,000)	9.5%	2,000
45900 Minor Equipment	0	397	0	0	0	0	---	0	---	0
46000 Miscellaneous Expenditure	2,081	3,108	1,000	1,772	2,000	2,000	100.0%	1,000	0.0%	0
<b>TOTAL CONTRACT/COMMOD.</b>	<b>271,813</b>	<b>256,547</b>	<b>251,750</b>	<b>237,083</b>	<b>261,500</b>	<b>263,500</b>	<b>3.9%</b>	<b>9,750</b>	<b>0.8%</b>	<b>2,000</b>
<b>CAPITAL OUTLAY</b>										
49000 Library Furnishings	4,015	1,880	1,000	0	26,000	1,000	2500.0%	25,000	-96.2%	(25,000)
49120 Exterior Bldg Improvements	11,372	7,208	1,000	0	5,000	1,000	400.0%	4,000	-80.0%	(4,000)
49350 Computer Equipment	38,444	1,190	1,000	42	5,000	10,000	400.0%	4,000	100.0%	5,000
49400 Library Equipment	8	0	1,000	14,966	31,000	1,000	3000.0%	30,000	-96.8%	(30,000)
50000 Contingency	13,906	3,016	5,217	4,360	5,598	11,003	7.3%	381	96.6%	5,405
<b>TOTAL CAPITAL OUTLAY</b>	<b>67,746</b>	<b>13,294</b>	<b>9,217</b>	<b>19,368</b>	<b>72,598</b>	<b>24,003</b>	<b>687.7%</b>	<b>63,381</b>	<b>-66.9%</b>	<b>(48,595)</b>
<b>LIBRARY TOTAL</b>	<b>885,410</b>	<b>871,006</b>	<b>906,217</b>	<b>899,442</b>	<b>978,348</b>	<b>931,753</b>	<b>8.0%</b>	<b>72,131</b>	<b>-4.8%</b>	<b>(46,595)</b>

**LAKE BLUFF PUBLIC LIBRARY  
GRANTS & GIFTS FUND - REVENUES & EXPENDITURES**

CODE/LINE ITEM	ACTUAL FY 13/14	ACTUAL FY 14/15	BUDGET FY 15/16	Estimated Actual FY 15/16	BUDGET FY 16/17	BUDGET FY 17/18	% CHANGE BUDGET TO FY 16 TO FY17	\$ CHANGE BUDGET TO FY 16 TO FY17	% CHANGE BUDGET TO FY17 TO FY18	\$ CHANGE BUDGET TO FY17 TO FY18
<b>REVENUES 82-40-603</b>										
<b>GRANTS</b>										
73000 Per Capita Grant	5,868	7,153	7,153	7,153	7,153	7,153	0.0%	1	0.0%	1,285
73400 Miscellaneous Grants	0	0	5,000	0	5,000	5,000	0.0%	0	0.0%	5,000
<b>TOTAL GRANTS</b>	<b>5,868</b>	<b>7,153</b>	<b>12,153</b>	<b>7,153</b>	<b>12,153</b>	<b>12,153</b>	<b>0.0%</b>	<b>1</b>	<b>0.0%</b>	<b>6,285</b>
<b>DONATIONS</b>										
78000 Unrestricted Donations	185	1,289	1,000	990	1,000	1,000	0.0%	0	0.0%	815
78100 Restricted Donations	10,463	5,092	20,000	16,766	15,000	15,000	-25.0%	(5,000)	0.0%	9,537
<b>TOTAL DONATIONS</b>	<b>10,648</b>	<b>6,381</b>	<b>21,000</b>	<b>17,756</b>	<b>16,000</b>	<b>16,000</b>	<b>-23.8%</b>	<b>(5,000)</b>	<b>0.0%</b>	<b>10,352</b>
75000 Interest Earnings	0		0	0	0	0	----	0	---	0
<b>TOTAL FUND REVENUES</b>	<b>16,516</b>	<b>13,534</b>	<b>33,153</b>	<b>24,909</b>	<b>28,153</b>	<b>28,153</b>	<b>-15.1%</b>	<b>(5,000)</b>	<b>0.0%</b>	<b>16,636</b>

**EXPENDITURES 82-60-001**

**OTHER/GRANT PROGRAMS**

44800 Per Capita Grant Expend	3,578	8,919	7,153	7,153	7,153	7,153	0.0%	1	0.0%	3,574
44825 Misc Grant Expenditures	0	0	5,000	0	5,000	5,000	0.0%	0	0.0%	5,000
99999 Use of Unrestrict Donation	0	0	1,000	990	1,000	1,000	0.0%	0	0.0%	1,000
99999 Use of Restricted Donations	12,879	5,931	20,000	16,766	15,000	15,000	-25.0%	(5,000)	0.0%	7,121
	<b>16,457</b>	<b>14,850</b>	<b>33,153</b>	<b>24,909</b>	<b>28,153</b>	<b>28,153</b>	<b>-15.1%</b>	<b>(5,000)</b>	<b>0.0%</b>	<b>16,695</b>
<b>TOTAL EXPENDITURES</b>	<b>16,457</b>	<b>14,850</b>	<b>33,153</b>	<b>24,909</b>	<b>28,153</b>	<b>28,153</b>	<b>-15.1%</b>	<b>(5,000)</b>	<b>0.0%</b>	<b>16,695</b>

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## CAPITAL IMPROVEMENT PROJECTS & EQUIPMENT BUDGET

**LAKE BLUFF**

**NORTH SHORE LIFE  
LAKE BLUFF STYLE**

### **The Process**

The Village staff presents a five year plan each year identifying anticipated future needs. Each year the Village Board evaluates the merits of each project based on these criteria: employee and resident safety, public health, aesthetics, legal and contractual requirements, preservation of the character of the community, environmental impact, public perception, and the impact on the budget.

Capital equipment and improvement projects are defined as those expenditures that exceed \$5,000 (\$10,000 for the Water Fund) and, with a few exceptions, have a useful life of three years or more. Usually, vehicles, machinery, infrastructure improvements and additions, building improvements and additions, and landscaping projects are typical of capital items. *However, this capital plan does not include the Public Library capital expenditures because these expenditures are controlled and approved by the Library Board of Trustees.*

Inclusion of projects in the future years does not assure their approval; this process is done as a planning tool. Further, even though a project is included in the current budget all projects and contracts in excess of \$20,000 must be authorized by the Village Board. This amount was increased from \$10,000 beginning with FY10 pursuant to the revised Purchasing Policies and Procedures Manual and is consistent with the state public improvement procurement requirements.

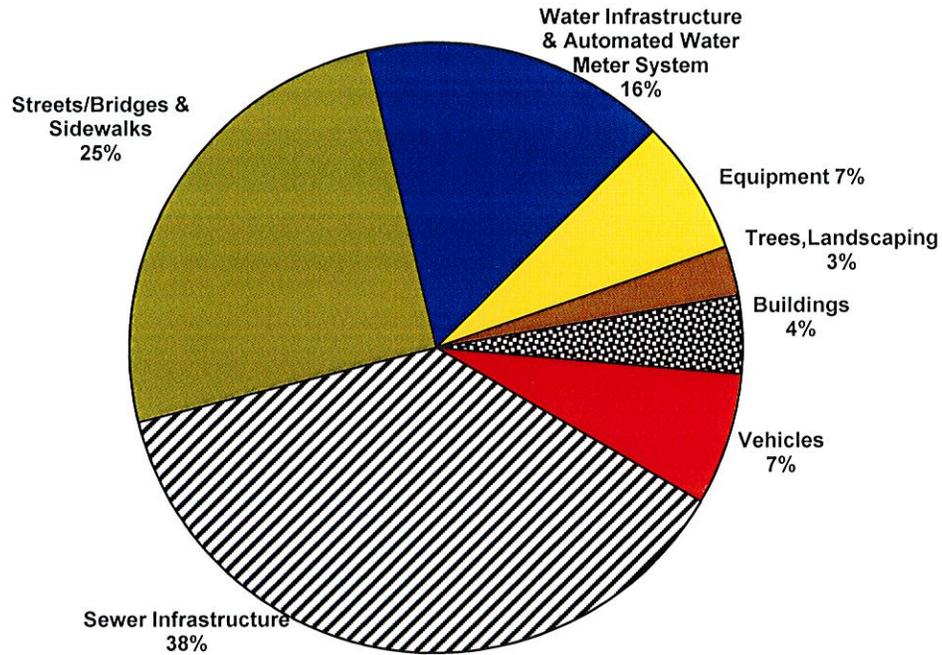
### **FY17 and FY18 Budget**

The following report details the capital improvement projects for FY15, FY16 budget and estimates, and projections of infrastructure needs *as determined at this time* for FY2017-26. The financing of this \$5.64 million capital budget (for both years combined) comes from these sources: \$3.845 million from General Fund operating revenues and excess fund balance reserves; \$910k from the Water Fund; \$739k from Other Governmental Funds operating revenues; and \$146k from grants.

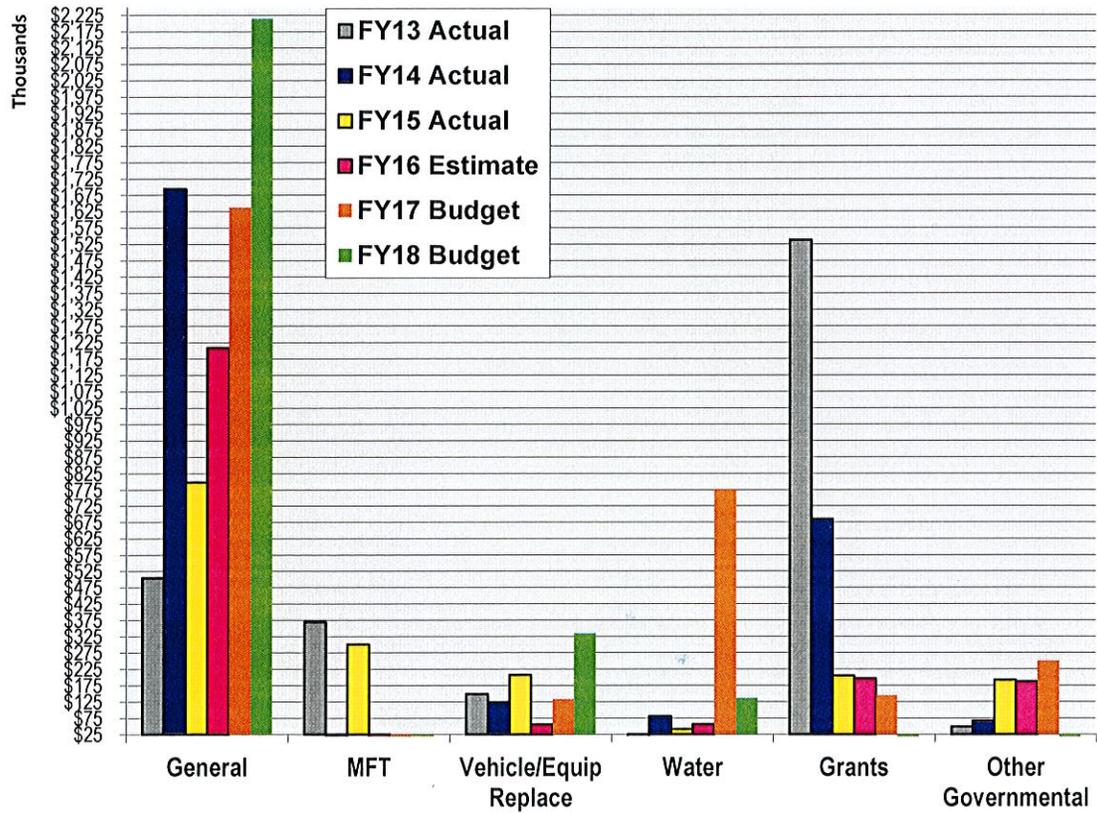
The projects included in the budget have been determined as a priority based on several different factors including, health and safety factors, environmental considerations, public expectations, minimum industry standards for infrastructure conditions, and adherence to the Village's goal of maintaining assets, existing certifications, and independent ratings. However, because the Village has on file condition assessments for much of its infrastructure and separate reports on repair versus replacement of equipment, this plan does not include a quantitative analysis for each of these capital items.

The pie chart on the next page displays the capital spending budget by category for this biennial period. The graph at the bottom of the next page shows the total actual FY13 through FY15 expenditures, FY16 estimated and FY17 and FY18 proposed capital budget by financing source.

## FY17-18 CAPITAL BUDGET BY CATEGORY



## CAPITAL SPENDING BY FINANCING SOURCE



VILLAGE OF LAKE BLUFF  
PUBLIC WORKS IMPROVEMENT PROJECTS

Project Name & Number	Status	Anticipated Funding Source	Estimated Actual 2014-15	Budget Request 2015-16	Estimated Actual 2015-16	Budget Request 2016-17	Budget Request 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	
<b>Urban Design Projects</b>																
RT 41/176 Interchange Eng Study-Phase I	U-10-07	Federal T24 Grant														
Sheridan Rd/Scranton crossing improve	U-13-01	2006 Bonds	\$10,000	\$55,000	\$55,000	0	0									
Gateway Signage & Corridor Improvements	U-15-01	General	\$0	\$100,000	\$50,000	\$50,000	0									
Train Station Bike Path & Underpass Lighting	U-16-01	General		\$30,000	\$0	\$30,000										
<b>Water Main Projects</b>																
Valve Replacement - West	W20	Water	\$155,000													
Water Tank Control System Replacement	W21	Water					\$75,000									
W Sheridan PI main (open space extns)	W12	Water		\$40,000	\$40,000	\$400,000										
Water Tank Repairs	W14	Water														
Ravine Ave (Moffett-Sunrise)	W17A	Water									\$45,000	\$400,000				
MacLaren Ln (Witchwood-Hawthorne)	W18-08	Water											\$35,000	\$300,000		
Cambridge Ln main replace	W9	Water							\$35,000	\$300,000						
Water Valve Replacements	W-16-01	Water						\$150,000			\$150,000					
Water Main Replacement - undetermined	W99	Water					\$50,000	\$100,000	\$150,000				\$150,000		\$250,000	
<b>Sewer Projects</b>																
Lincoln Ave. Storm Sewer - Hold pending study results	S24	General	\$0					(hold pending underpass study analysis - unfunded priority projects section)								
Moffett Rd Box Culvert & Outfall Repair	S39-09A	2006 Bonds		\$40,000	\$60,000											
" " "	S39-09A	2006 Bonds	\$0			\$250,000										
East Prospect Sanitary Sewer Line Repair		General	\$0			\$60,000	\$400,000									
Wimbledon Rd/B&T manholes	S28	General			\$0											
Rt 176 underpass flood study-Phase 1		General			\$0											
East Terrace & B&T Sanitary Sewer System (SSES) Improvements	S1-2016	General		\$105,000	\$15,000	\$90,000	\$15,000									
Sewer Lining - Bath & Tennis & Along Tracks		Complete General		\$85,000	\$85,000											
Annual Sewer Lining		On-going General					\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
Moffett/E Witchwood San Sewer Relief - PH1	S1-2015	General	\$20,000			\$80,000	\$800,000									
Pine Court Storm 100' Extension	S2-2015	General	\$5,000	\$20,000	\$20,000											
Tangley Oaks Storm & Detention System - separation of storm & sewer	S3-2015	General	\$12,000													
Ravine Ave Sanitary Sewer East End Abandon	S4-2015	General	\$9,800													
Misc. Projects (identified during budget prep)	S100	On-going General				\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Wimbledon Court Pond Outlet		General				\$25,000										
<b>Lift Station Improvements</b>																
Tangley Oaks Pump Station Generator	LST-2014	General														
Tangley Oaks #2 Pump Rebuild	LST-2014A	General		\$30,000	\$0	\$32,500										
Tangley Oaks #3 Pump Rebuild	LST-2015	General		\$30,000	\$15,000	\$15,000										
Tangley Oaks Control Panel Replacement	LST-2016	General				\$75,000										
B&T Lift Station Pumps, Pipes, Equip Replace	LSBT-2014	General	\$0	\$15,000	\$15,000	\$75,000										
Mawman Ave/W Center Lift Station Pump Repl	LSMC-2018	General					\$150,000									
<b>Street Rehab Projects</b>																
FY2015 Projects	T99-G-15	Complete General	\$182,000													
FY2015 Projects	T99-G-15N	Complete General	\$29,849													

VILLAGE OF LAKE BLUFF  
PUBLIC WORKS IMPROVEMENT PROJECTS

Project Name & Number	Status	Anticipated Funding Source	Estimated Actual 2014-15	Budget Request 2015-16	Estimated Actual 2015-16	Budget Request 2016-17	Budget Request 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26		
<b>FY2015 Projects</b>	T99-M-15	Complete	MFT	\$308,584													
<b>FY2016 Projects</b>	T99-G-16		General		\$494,000	\$494,000											
<b>FY 2017 Projects</b>			General				\$550,000										
<b>FY2018 Projects</b>			MFT				\$500,000										
Bike/Pedestrian Bituminous Resurfacing			General				\$30,000		\$150,000								
Reserve for future Roadway projects	T100		General		\$215,000	\$215,000		\$550,000	\$400,000		\$550,000	\$575,000		\$600,000	\$600,000		
Reserve for future Roadway projects	T101		MFT							\$550,000			\$575,000				
Birch Ave Slope Stabilization			General				\$5,000										
<b>Bridges/Sidewalk/Path Projects</b>																	
Miscellaneous Sidewalk Replacement	P9		General	\$41,000	\$35,000	\$30,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000		
Pedestrian/Bike Path Connector Grand IL Trl	P1-11		General	\$7,997	\$25,000	\$0	\$36,000										
Pedestrian/Bike Path Connector Grand IL Trl	P1-11A		Grant	\$0	\$107,000	\$0	\$143,651										
PSB Parking Lot Resurface & Gutter de-ice	B1-11		2006 Bonds														
Lillian Dells Drive Improvements	P1-15		General	\$10,296													
Green Bay Rd Bridge Improvements	P24-2016		General														
Glen Ave footbridge Improvements	P25-2016		General		\$15,000	\$18,700	\$5,000										
Pedstrian/Bike McClory Path/Sheridan Rd bridg	P1-2015	DNR	Grant	\$0	\$80,000												
Village match	P1-2015		General	\$20,000	\$90,000												
Construction	P1-2015-C	LCDOT	Grant		\$110,000												
Rt 176 underpass hand rail repairs	P1-2018		General				\$25,000										
					\$811,526	\$1,721,000	\$1,112,700	\$2,012,151	\$2,225,000	\$910,000	\$845,000	\$960,000	\$855,000	\$1,085,000	\$870,000	\$1,010,000	\$960,000
<b>FUNDING SOURCE BREAKDOWN</b>																	
General				\$337,942	\$1,289,000	\$957,700	\$1,218,500	\$1,600,000	\$660,000	\$660,000	\$110,000	\$660,000	\$685,000	\$110,000	\$710,000	\$710,000	
Redevelopment (2006 Bonds)				\$10,000	\$95,000	\$115,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Water				\$155,000	\$40,000	\$40,000	\$400,000	\$125,000	\$250,000	\$185,000	\$300,000	\$195,000	\$400,000	\$185,000	\$300,000	\$250,000	
Water Revenue Bonds				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Motor Fuel Tax				\$308,584	\$0	\$0	\$0	\$500,000	\$0	\$0	\$550,000	\$0	\$0	\$575,000	\$0	\$0	
Grants/Federal \$				\$0	\$297,000	\$0	\$143,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Total</b>				\$811,527	\$1,721,000	\$1,112,700	\$2,012,151	\$2,225,000	\$910,000	\$845,000	\$960,000	\$855,000	\$1,085,000	\$870,000	\$1,010,000	\$960,000	

VILLAGE OF LAKE BLUFF  
PUBLIC WORKS IMPROVEMENT PROJECTS

Project Name & Number	Status	Anticipated Funding Source	Estimated Actual 2014-15	Budget Request 2015-16	Estimated Actual 2015-16	Budget Request 2016-17	Budget Request 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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**Projects with Unresolved Funding Source - High Priority**

Project Name & Number	Priority #	Project #	Estimated Actual 2014-15	Budget Request 2015-16	Estimated Actual 2015-16	Budget Request 2016-17	Budget Request 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
Ravine Park Outfall Repair @ Sylvan & Glen	1		\$25,000												
Lincoln Ave Storm Sewer Repair	2	S-24	\$100,000												
Lakeland San Pump Statn Equip Replace	3		\$80,000												
Forest Cove Pump Station Equip Replace	4		\$80,000												
Rockland Ave Flooding (south of W Center)	5		\$200,000												
Green Bay Storm Ext (W Prspct-Thornwood)	6		\$200,000												
West Prospect Storm Ext @ Green Bay	7		\$20,000												
Brick Sanitary Sewer Lining - E. Prospect/Maple	8		\$400,000												
Storm Repair @ Outfall E Washington Extensn	9		\$20,000												
West Sheridan PI Storm Swr (Pine-Lincoln)	10		\$150,000												
Oak Terrace Storm Repair @ outfall to ravine	11		\$50,000												
E Woodland/Evanston Storm Relief	12		\$250,000												
Ravine Park Outfall Repair @ North bank E of Glen	13		\$25,000												
<b>Subtotal High Priority</b>			<b>\$1,600,000</b>												

**Projects with Unresolved Funding Source - Medium Priority**

Village-wide SSES Public Sewers Investigation															
Follow-up Amt Undetermined - \$100,000 annually adjusted based on size of each neighborhood															
Seal Coating Bike paths & West (Mawman) Train Lot			\$50,000												
Green Bay Rd Complete Reconstruct/S of Rt 176		FAUS	\$2,500,000												
463 Green Bay backyrd drainage/10 homes			\$25,000												
Moffett Rd Storm Extension (E Center south 150')			\$20,000												
Arbor Drive Drainage Swale Project			\$100,000												
<b>Subtotal Medium Priority</b>			<b>\$2,695,000</b>												

**Projects with Unresolved Funding Source - Low Priority**

Green Bay Sidewalk East - Rt 176 to North limit			\$700,000												
Sheridan Rd Sidewalk East - Downtown to South limit			\$275,000												
Waukegan Rd Sidewalk East - Rt 176 to South limit			\$300,000												
Central Business District - Future Phases			\$1,200,000												
Add'l Ravine Erosion Control Projects - Community wide - costs unknown															
Route 176 Ped Tunnel to Blair Park		P16	\$1,200,000												
Ravine Forest Dr Storm Sewer Ext - WEST			\$150,000												
Ravine Forest Dr Storm Sewer Ext - EAST			\$100,000												
E. Hawthorne Storm (mid block)		S35-06	\$75,000												
Bike Path Lighting Project - Jr. High School-Train-Mawman			\$40,000												
Bike Path De-Icing Project - RR Underpass Are			\$50,000												
West Blodgett Avenue Bike Path Extension - Sher to Gbay			\$750,000												
West Witchwood Bike Path Extension to Skokie Valley Path			\$750,000												
Train Station - Main Lot Resurfacing (excl. entrance & lighting)			\$200,000												
Train Station - Shuttle Lane/reconfiguration			\$400,000												
<b>Subtotal Low Priority</b>			<b>\$6,190,000</b>												

**LAKE BLUFF**

**NORTH SHORE LIFE  
LAKE BLUFF STYLE**

Funding Source	Yr Last Purchaser	Useful Cost	Actual Life	Budget 2014-15	Estimated 2015-16	Requested Actual	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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**I. EQUIPMENT**

**AFC ADMINISTRATION/FINANCE/COMM DEV**

1	Video/Broadcast Equipment	General	1998	49,138	10	10,000	15,000	15,000	65,000	10,000		25,000			10,000	10,000		
2	Records Management System Software	General	2013		10							50,000						
3	VoIP Telephone System Conversion	V/E Rep	2012	74,396	10								65,000					
4	Folding/Envelope Stuffing Machine	Water	2004	3,000	10					10,000								10,000
5	Copier/Multi-Function Device (Color)	General	2015	9,147	5	9,147				9,500								9,500
6	Financial Accounting Software System	General	1999	40,000	15				150,000									
7	Automated Radio Read Conversion	Water	2013		15		300,000	0	375,000									
<b>Subtotal Administration</b>						<b>19,147</b>	<b>315,000</b>	<b>15,000</b>	<b>590,000</b>	<b>10,000</b>	<b>19,500</b>	<b>25,000</b>	<b>50,000</b>	<b>65,000</b>	<b>10,000</b>	<b>10,000</b>	<b>9,500</b>	<b>10,000</b>

**PD POLICE DEPARTMENT**

100	Radar Unit & Rear Antenna	General	2014			5,000					5,000	5,000					5,000	5,000	5,000
101	Automatic Electronic Debrillators for Squad	General	2009	7,520	5	10,000													
102	VHF Wireless Base Radio Unit (2) dispatc	General I & 50% Grant	2012	12,390	10														
103	Handie-Talkie Radio & Charger	General	2013	10,484	10														
104	Mobile Radios	General				10,000	17,000		17,000	17,000		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
104A	Mobile Radios (in car)	General							5,000		5,000		5,000		5,000		5,000		5,000
105	Wheel Load Weight Scales/Truck Weight	General	2010	14,950	20														
106	Portable Alarm System	General																	
107	Mobile Data Terminals - Panasonic Tough	General	2007	13,926	10	15,000					20,000							20,000	
108	Hand Gun Replacement	General	2008	11,206	10				0		20,000						20,000		
109	Shotgun/Rifle Replacement	General										20,000							20,000
110	Copier/Scanner/Multi-function device	General	2010	9,608	5					9,500				7,500					
111	Evidence System - Bar Code Scanner, Pri	General	1996	2,800	20				20,000										
112	Electronic Facial ID System	General																	
113	Computer Mug Shot System	General																	
114	Traffic Data Collection Device	General	2014																
115	Radar-Activated Voluntary Speed Complia	General									3,000						3,000		
116	Covert Visual Surveillance System	General																	
117	Intoximeter EC/IR & Portable Breath Testi	General	2010	5,795	10						6,000						6,000		
118	Digital Recording Logging System	E911	2013	12,210	10					17,000									
119	In-car Video System (4 units) 4 replace + 1 new (2015)	General	2007	24,622	10	30,000						15,000	15,000					15,000	15,000
120	Infra-red portable Night Viewing System	General								4,000									
121	Tasers /Electronic Control Devices	General	2016	25,869	5		25,000	25,869					25,000						
122	Nacon Intranasal Opiate Antidote	General	NEW				7,000	7,000											
123	Weapon Cleaning System	General	2002	3,027	20														
124	Public Warning Notification/Siren System	General	1987		30	42,500													
125	Reverse 911 Notification System	General	2006		15														

**LAKE BLUFF**

**NORTH SHORE LIFE  
LAKE BLUFF STYLE**

Funding Source	Yr Last Purchaser	Useful Cost	Actual Life	Budget 2014-15	Estimated 2015-16	Requested 2016-17	Requested 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26		
126	Auto Fingerprint System/Live Scan	Grant	2012	11044	10		10,000										
127	Personal/Body Cameras	General	NEW				30,000				10,000	10,000					
128	License Plate Reader System	General	NEW							25,000							
129	Police Bicycles & related equipment	General								5,000					5,000		
130	ATV/Golf Cart Style Vehicle	General	NEW						4,000						4,000		
<b>Subtotal Police</b>					<b>112,500</b>	<b>49,000</b>	<b>32,869</b>	<b>72,000</b>	<b>57,500</b>	<b>19,000</b>	<b>67,000</b>	<b>73,000</b>	<b>38,000</b>	<b>25,500</b>	<b>37,000</b>	<b>48,000</b>	<b>52,000</b>
<b>FD FIRE DEPARTMENT</b>																	
200	Motorola Mobile Radios (7)	AFG Gr	2011	12,922	15		7,000	7,000					7,000	7,000			
201	Motorola High impact radios (31)	AFG Gr	2011	117,412	15												
202	MSA Airpack Equipment	Grant	2013	178615	15												
203	Training Site Improvements	General	2002	15,726	20	15,500											
204	Automatic Electronic Defibrillators (5)	Grant	2013	8,200	5	10,000			10,000			10,000					
205	Automatic Electronic Defibrillators (12)	General	2013	9,851	5										10,000		
206	Bunker Gear Replacement (40)	Grant	2008	58,760	15								60,000				
207	Bunker Gear Replacement (4)	General	2011	8,516	15										10,000		
208	Helmet Replacements (45)	General				13,500											
209	Opticom Traffic Pre-emption System	General	1995	22,570											25,000		
210	Breathing air compressor/filling station	Grant	2002	60,250	15				60,000								
211	SCBA FIT Test Machine	General	2016	9,170	10	9,500	9,170										
212	JAWS/Rescue Equipment	General	2002	14,350	15					15,000							
213	Rescue Airbag Lift System/Struts & bag replacement	Donatio	2004	13,465	15		6,000										
214	Replacement Pagers (3 year rotation)	General					2,600										
215	Vehicle Radio Replacement	General															
216	Water Rescue/Dive Equipment																
217	Recovery Station	General	NEW					16,000									
218	Copier/Scanner/Multi-function device	General	2013	6,718	12				6,000								
219	Thermal monotoring Device for Training Bldg																
220	Replace Building Air Compressor																
221	Replace hoses	General				4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500		
222	Replace Koehler Lites & Portable generator																
223	Preemption System Cut-off switches																
224	Stairmaster replacement																
225	Base Radio Replacement																
226	Miscellaneous OSHA Items (2-IN 2-OUT)	General															
227	Power Rescue Saw & Rocket Rope Thrust						2,500										
228	Qad/Tector/Upgrade 2 Tri-Tectors																
229	Modifications to 4517/4516 & Tri-Pod Lite																
230	E-Z out Hose Marking System																
231	Confined Space Breathing Air Lines																
232	Cord Adapters/Suction Lines/AC Hot Sticks																

**LAKE BLUFF**

**NORTH SHORE LIFE  
LAKE BLUFF STYLE**

Funding Source	Yr Last Purchase	Useful Cost	Actual Life	Budget 2014-15	Estimated 2015-16	Actual 2016-17	Requested 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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233	Replace Cribbing on Jaws of Life (OSHA req)														
234	Amkus Equipment/replace hydraulic hoses	General													
235	Replace Knox Box Sentra Locks	General	2003	5,841	20										
236	Rescue Strut Rescue Stabilization System	General	2003	2,541	20										
237	Portable foam system														
238	Slide out trays/tool holders for engines														
239	Utility Box for 4590 Pick-up truck														
240	Federal QB 2 Sirens for Engines 4513,4515, 4516														
241	Panasonic Toughbook Laptops (2)	General	2008	9,932	10		10,000								
242	Fire Preplan/GIS Mapping/Remote Access	General	2008	8,808	10		9,000								
243	Light Bars/Cabinets on 4516														
244	Equipment Pressure Washer														
245	Hydro Test Air Bottles (OSHA)														
246	Salvage Vacuum @ fire scene														
247	Fire Bay Floor Scrubber	General	2005	8,308	15										
248	Commercial Washer	General	2006	5,169	15										
249	Rescue rope systems & equipment														
250	Carbon Monoxide Monitor For Residents &	General													
251	Mobil SCBA Refill Station	General													
252	Thermal Image Camera	General	2011		10		10,000	10,000							

**Subtotal Fire Department**

**33,500    24,000    9,170    24,000    49,100    20,500    80,500    19,500    4,500    21,500    71,500    4,500    49,500**

**PW PUBLIC WORKS DEPARTMENT**

300	Vehicle Code Scanner/Analyzer	General	2006	4,396	10										
301	Two-Way Radios	General	2007	4,487	10		5,000								
302	Crack Sealing Machine	General													
303	Power-take-off equip/Hydraulic Hammer	General													
304	Hydraulic Walk-behind Mower	General	2006	3,919	10										
305	Gasboy Computer Program Upgrade	General				8,500									
306	Plow (attached to truck)	General	2012	6,895	10										
307	Stump Grinder w/ trailer (Forestry)	General	2000	9,989	15										
308	Tire Balance & Changer	General	2005	8,394	15										
309	40' Cargo Container	General	2010	3,950	20										
310	Hydraulic Hose Machine	General	2001	4,457	15		5,000								
311	Aerator	General	2001	4,671	15		5,000								
312	Trash Pumps														
313	Portable Power Washer	General													
314	Hose Crimping Machine	General	2009	2,411	10			3,000							
315	Pavement Marking Machine	General	2006	3,195	15										
316	Copy Machine - Multi function device	General			5			5,000						5,000	
317	Commuter Station Ticket Dispensing Syst	General	2012	16,220	15										20,000

**LAKE BLUFF**

**NORTH SHORE LIFE  
LAKE BLUFF STYLE**

Funding Source	Yr Last Purchaser	Useful Cost	Actual Life	Actual 2014-15	Budget 2015-16	Estimated Actual	Requested 2016-17	Requested 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
Subtotal Public Works				0	8,500	0	15,000	0	8,000	0	0	0	0	0	5,000	20,000
<b>TOTAL EQUIPMENT</b>				<b>165,147</b>	<b>396,500</b>	<b>57,039</b>	<b>701,000</b>	<b>116,600</b>	<b>67,000</b>	<b>172,500</b>	<b>142,500</b>	<b>107,500</b>	<b>57,000</b>	<b>118,500</b>	<b>67,000</b>	<b>131,500</b>

**II. BUILDING & LAND IMPROVEMENTS**

600	Village Hall: Roof Replacement	General				40,000	0									
601	Soffit, fascia, gutters replace	General			15,000											
602	Lower level HVAC	General														
603	Natural Gas Back-up generat	General														
604	ADA Compliance/Remodel	General														
605	Carpeting & Conference Roc	General														
606	Office Systems	General														
607	Energy Efficient Building Ligh	Grant														
608	Tuckpointing, painting interior	General														
609	Village Hall Lobby/Counter Ref	General					30,000									
699	Gazebo Electricity Upgrade	General			2,500											
700	<b>Public Works: Bldg Improvements</b>															
701	Natural Gas Backup Genera	General	2012		30											
702	Replace overhead doors & c	General														
703	Gas Tank Installation (under	General	1999	39,859	20				50,000	50,000						
704	Insulation for Admin Building	General						10,000								
705	Security Fencing	General					22,000									
706	Salt Storage Building	General														
707	Energy Efficient Building Ligh	Grant														
708	Replace Furnace/AC - Admin	General			21,000											
709	Replace Furnace/AC - West	General			3,000											
710	Replace Overhead Doors - W	General			6,800											
711	Replace Sanitation Bldg door	General			4,000											
712	Roof repairs Admin Bldg	General			4,000											
713	Roof repairs Vehicle Bldg.	General			3,000											
800	<b>Public Safety Bldg Improvements</b>															
801	Public Warning notification System - See Item #122	General														
802	-Roof	General														
803	-HVAC	General			10,000											
804	-Replace fire overhead do	General														
805	Fire Bunk Room Construc	General			15,000											
806	Close Circuit Cameras/Bldg	General														
807	Video System Upgrade/Jail	General				5,000										
808	Bldg Access Security System	General														
810	Fire and Police offices carpe	General														
811	Police offices furniture	General														
812	Hose & equipment rack	General														

**LAKE BLUFF**

**NORTH SHORE LIFE  
LAKE BLUFF STYLE**

Funding Source	Yr Last	Useful Life	Actual Cost	Budget 2014-15	Estimated 2015-16	Requested 2016-17	Requested 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
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813	Replace Day Room Furniture	General														
814	ADA Improvements to the Lobby areas	General														
815	Potable Water System Backflow prevention	General														
816	Replace Fire Security System	General														
817	Energy Efficient Building Lighting	Grant														
819	Community Room/Training Area Upg	General		20,000												
820	Community Room carpet	General		5,000												
821	Diesel Fume Evacuator System	General														
822	PSB Generator Enclosure	General														
823	Fire Bay Area Painting	General				18,000										
900	<b>Commuter Station Bldg Improvements</b>															
901	Repair railings/steps	General		3,000												
902	Replace fire alarm panel	General		3,000												
<b>Subtotal Municipal Building Imprv</b>				<b>115,300</b>	<b>45,000</b>	<b>0</b>	<b>70,000</b>	<b>10,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EQUIPMENT &amp; BUILDING IMPROVE</b>				<b>280,447</b>	<b>441,500</b>	<b>57,039</b>	<b>771,000</b>	<b>126,600</b>	<b>117,000</b>	<b>222,500</b>	<b>142,500</b>	<b>107,500</b>	<b>57,000</b>	<b>118,500</b>	<b>67,000</b>	<b>131,500</b>

**II. VEHICLE REPLACEMENTS<sup>1</sup>**

1	Squad Cars	V/E Rep	2012	25,471	3	32,100		65,000		30,200	66,000				
2	Police Marked SUV (actual price before tax)	V/E Rep	2012	30,955	3	35,100	49,071	37,000							
3	Fire Pumper Truck	V/E Rep	2007	395,788	30					800,000				850,000	
4	Fire Rescue Truck	V/E Rep	2005	88,732	15					100,000					
5	Engineering Sedan (used Squad)	V/E Rep	2013	4,000	4										
6	Bldg Code Supervisor P/U Truck	V/E Rep	2012	17,051	5			25,000							
7	GMC 4x2 Low profile Truck (3 Cubic Yard)	V/E Rep	2007	87,412	12										
8	Loader (50% shared with Water Fund)	V/E Rep	2005	120,990	20										
10	Pick-Up/Utility Truck	V/E Rep	1999	19,339	14			32,000	37,000						
11	Tractor w/Sidewalk Plow	V/E Rep	2013	18,879	15										
12	1 Ton 4x2 Truck w/plow	V/E Rep	2008	55,991	8	77,150									
13	SuperCab Pick-Up Truck w/plow		2015	42,300	10		42,300								
14	Asphalt Roller w/Trailer	V/E Rep	1995	13,311	20										
15	Aerial Bucket Truck	V/E Rep	1999	86,550	17			198,500							
16	Backhoe (50% shared with Water Fund)	V/E Rep	2002	73,980	15					100,000					
17	Street Sweeper	V/E Rep	2003	119,626	14					180,000					
18	5 Yard 4 X 2 Truck w/ Plow & Spreader	V/E Rep	2005	74,918	12	115,526									
19	Tractor w/Sidewalk Plow (2)	V/E Rep	2008	62,155	8	42,500	0			43,000					
20	Flat-bed Trailer	V/E Rep	1998	900	15										
21	Fork Lift (2003 model)	V/E Rep	2007	10,798	15										
22	Sewer Jet	V/E Rep	2006	237,651	15										
23	Brush Chipper	V/E Rep	2012	44,416	15										
24	Stump grinder w/trailer	V/E Rep	1999	17,829	15	25,560									

**LAKE BLUFF**

**NORTH SHORE LIFE  
LAKE BLUFF STYLE**

Funding Source	Yr Last Purchaser	Useful Cost Life	Actual 2014-15	Budget 2015-16	Estimated Actual	Requested 2016-17	2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
<b>VEHICLE REPLACE FUND TOTAL</b>			<b>173,186</b>	<b>154,750</b>	<b>91,371</b>	<b>97,000</b>	<b>297,500</b>	<b>253,200</b>	<b>266,000</b>	<b>800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>850,000</b>	<b>0</b>
<b>FUNDING SOURCE BREAKDOWN</b>															
GENERAL FUND			280,447	131,500	57,039	386,500	86,600	107,000	152,500	142,500	42,500	40,000	51,500	67,000	121,500
E911 FUND			0	0	0	0	17,000	0	0	0	0	0	0	0	0
VEHICLE/EQUIP REPLACEMENT FUND			173,186	154,750	49,071	97,000	297,500	253,200	266,000	800,000	65,000	0	0	850,000	0
WATER FUND			0	300,000	0	375,000	0	10,000	0	0	0	0	0	0	10,000
GRANTS			0	10,000	0	7,000	17,000	0	70,000	0	0	17,000	67,000	0	0
OTHER			0	0	0	0	6,000	0	0	0	0	0	0	0	0
<b>TOTAL</b>			<b>453,633</b>	<b>596,250</b>	<b>106,110</b>	<b>865,500</b>	<b>424,100</b>	<b>370,200</b>	<b>488,500</b>	<b>942,500</b>	<b>107,500</b>	<b>57,000</b>	<b>118,500</b>	<b>917,000</b>	<b>131,500</b>

<sup>1</sup> This is not a complete list of the vehicles.  
See vehicle fund for full listing.

**PERSONNEL PROJECTIONS  
FY 2017-18 BUDGET**

FY2014-15 EOY Actual    FY2015-16 EOY Actual    FY2016-17 Authorized    FY2017-18 Authorized    FY2018-19 Projected    FY2019-20 Projected    FY20-21 Projected    FY2021-22 Projected    FY2022-23 Projected

**FULL TIME POSITIONS**

Village Administrator	1	1	1	1	1	1	1	1	1
Assistant to Administrator	1	1	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1	1	1
Village Engineer	1	1	1	1	1	1	1	1	1
Building Code Supervisor	1	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1	1
Assistant Director of Finance	1	1	1	1	1	1	1	1	1
Finance Clerk	2	2	2	2	2	2	2	2	2
Police Chief	1	1	1	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1	1	1	1
Sergeants	3	3	3	3	3	3	3	3	3
Patrol Officers	10	10	10	10	10	10	10	10	10
Dispatchers	5	0	0	0	0	0	0	0	0
Records Clerks	0	2	2	2	2	2	2	2	2
Fire Exec Asst.	1	1	1	1	1	1	1	1	1
Pub Works Superintendent	1	1	1	1	1	1	1	1	1
Maintenanceman II & I	5	5	5	5	5	5	5	5	5
Water Technician	1	1	1	1	1	1	1	1	1
Chief Mechanic	1	1	1	1	1	1	1	1	1
<b>Total Village Full Time</b>	<b>38</b>	<b>35</b>							

**PART TIME/SEASONAL**

Administrative Intern	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Building Inspector	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Records Clerk	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Crossing Guards	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Public Wrks Facility Monitor	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Seasonal Maintenance	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
<b>Total Part-time FTE</b>	<b>3.05</b>	<b>3.55</b>	<b>4.55</b>						

**ON-CALL POSITIONS**

Fire Chief	1	1	1	1	1	1	1	1	1
Volunteer Firefighters	50	50	50	50	50	50	50	50	50
Fire Inspector	1	1	1	1	1	1	1	1	1
<b>Total On-Call</b>	<b>52</b>								

**LIBRARY POSITIONS**

Library Director	1	1	1	1	1	1	1	1	1
Department Heads	3	3	3	3	3	3	3	3	3
Youth Services Librarian	0	0	0	0	0	0	0	0	0
Library Associate	0	5	5	5	5	5	5	5	5
Library Assistant	5.5	2.3	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Shelver	0.25	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5
<b>Total Library Personnel</b>	<b>9.75</b>	<b>11.7</b>	<b>11.75</b>						

**I. Accounting Entity and Policies**

The Village of Lake Bluff, Illinois corporate authorities adopted a "Budgetary and Financial Policies" document on April 23, 2012 which sets forth the basic framework for the overall fiscal management of the Village. The accounting policies conform to generally accepted accounting principles as applicable to governmental units. The guiding principle of budgetary policy is to achieve structural balance between revenues and expenditures to ensure that desired service levels are provided on a sustainable basis. The following is a summary of the more significant budgetary policies and information on governmental accounting and the reporting entity.

**A. Budget Reporting Entity and Services**

The Village adheres to a comprehensive budget format, utilizing a line item budget with the inclusion of performance measurement and productivity indicators wherever possible. A cash basis budget is adopted each year for all funds of the Village with the exception of inactive Special Revenue or Capital Projects Funds. Budgets have been adopted for the General, Special Revenue, Debt Service, Water, Vehicle Replacement, and Pension Trust Funds, and the *Lake Bluff Public Library*. Budgets have not been adopted for the Signe Court SSA Capital Improvement Fund, SSA Debt Fund, and the Train Station Wreath Fund.

**B. Basis of Presentation - Fund Accounting & Budgeting**

The accounts of the Village are organized on the basis of funds, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and are accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Revenue accounts are categorized by taxes, licenses and permits, charge for services, fines, miscellaneous, and inter-fund transfers. Expenditure accounts are categorized by personnel services, commodities/contractual services, pension costs, debt, capital expenditures, and inter-fund transfers-out. The budget also shows expenditures by one of three main activities: Administration, Public Safety, or Public Works.

*Village Governmental Funds*

1. **General Fund:** The General Fund is the main operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.
2. **Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. The Village has 5 Special Revenue Funds: Enhanced 911, Motor Fuel Tax, Illinois Municipal Retirement, Social Security, and the Special Fire Tax Funds.
3. **Debt Service Funds:** Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Village of Lake Bluff has the 2006/2012 G.O. Refunding Debt Fund and the SSA Debt Service Fund. The SSA Debt Service Fund does not have a budget because the bonds have matured.

4. **Capital Projects Funds:** Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, Special Assessment Funds, and Trust Funds). In addition, capital projects funds are used when a capital acquisition is financed by several funds or over several accounting periods. The Village has these 3 capital projects funds: Vehicle/Equipment Replacement, Redevelopment, and Signe Court SSA Capital Funds. The SSA Capital Fund does not have a budget.

*Proprietary Funds*

1. **Water Enterprise Fund:** Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing the 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. The Water Fund is the Village's only Enterprise Fund.

*Fiduciary Funds*

1. **Police Pension Trust Fund:** Trust Funds are used to account for assets held by the Village in a trustee capacity – in this case for the eligible police officers retirement and disability pensions. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. The Police Pension Fund is the only Trust Fund within the Village.

**C. Basis of Accounting and Budgeting**

Basis of accounting refers to when the revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of budgeting refers to when the revenues and expenditures or expenses are recognized and reported in the annual budget. There are some differences from the basis of accounting and the basis of budgeting.

All *Governmental Funds* are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The Village's share of State-assessed income taxes, gross receipts, and sales taxes are considered "measurable" when in the hands of the intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Property tax monies are considered revenue for budgetary purposes in the year collected. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

All *Proprietary Funds and Pension Trust Funds* are accounted for using the accrual basis of accounting except for budgeting purposes. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled water utility receivables are recorded at year end in the Water Fund. However, the Water Fund budget includes capital improvements and equipment as expenses. For accounting purposes capital improvements in excess of \$10,000 are capitalized as assets on the balance sheet and are not expensed. The Village does not budget for depreciation expense. Further, the annual debt principal payment is shown as an expense in the Water Fund budget.

Property tax revenue in the Police Pension Fund is considered revenue in the General Fund and a transfer from the General to the Police Pension Fund. Appreciation in the value of investments are not budgeted.

## **II. Budgetary Policies and Procedures**

### *I. Significant Budget Policies*

- \* The budget is prepared on a **basis** consistent with generally accepted accounting principles (GAAP), except where noted above. Budget appropriations lapse at year end and encumbrance accounting is not used by the Village; therefore, expenditures that are not substantially incurred by the end of the fiscal year must be re-appropriated in the next fiscal year budget.
- \* The General **fund balance reserve** is targeted to be 50% of expenditures (increased from 30% in March 2015) excluding contingency and capital amounts. The Special Revenue Fund balances are targeted to be at a level consistent with future expenditure expectations with a minimal (5-10% of expenditures) contingency reserve. The Water Fund has a reserve policy of 25% of the operating expenditures plus 3 years of depreciation expense. The Library fund balance reserve is set by the separate Library Board.
- \* Expenditures may not legally exceed the total budgeted amounts at the fund level. The Village Administrator is authorized to transfer budgeted amounts between departments within any fund; however, expenditures in excess of the budgeted amounts at the fund level must be approved by the Village Board of Trustees. The budget can be **amended** by the Village Board by a two-thirds majority of the corporate authorities, but no revision of the budget shall be made increasing the budget in the event that funds are not available.
- \* The Village's General and Water Funds have a **contingency budget** amount as authorized by state law that allows for an amount not to exceed 10% of the total budget, less the amount set aside for contingency purposes, which monies may be spent for unanticipated expenditures upon a majority vote of the corporate authorities then holding office.
- \* The Village defines a **balanced budget** when the budgeted expenditures, including transfers-out, do not exceed the projected revenue sources including the use of excess reserves.

### *II. Procedures*

The Village Board of Trustees follows these procedures in establishing the budgetary data contained herein:

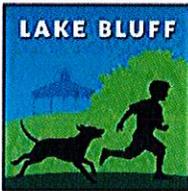
1. The Finance Director prepares an estimate of beginning fund balances and revenue projections for the budget year.
2. The Finance Committee, comprised of three Board members, reviews the revenue projections and multi-year fund balance projections.
3. The Village Administrator and Finance Director discuss and develop a strategy for the upcoming budget year and provide Department Heads with guidelines for and procedures for preparing their budget request.
4. Department Heads present budget requests to Village Administrator and Finance Director. Individual department meetings are held for Department Heads and Supervisors to provide additional information regarding requests. All budget requests are compiled into a preliminary budget.
5. The Village Administrator, as the Budget Officer, makes recommendations to the Finance Committee regarding public works improvements, requests for additional personnel, and new program initiatives.
6. The Finance Committee holds a series of meetings, typically attended by other Village Board Trustees, on the preliminary budget.
7. The Tentative Budget is prepared following the Finance Committee's discussions.
8. No later than the first Village Board meeting in April, the Village Administrator, as Budget Officer, submits to the Board of Trustees the tentative budget for the fiscal year commencing

- on May 1<sup>st</sup>. The budget includes projected revenues and fund balances/working cash balances, proposed expenditures and interfund transfers.
9. The Village makes the tentative budget available for public inspection for at least 10 days prior to the passage of the budget. Not less than one week after the tentative budget is made available to the public, a **public hearing** is noticed in the local paper and conducted to obtain taxpayer comments. The tentative budget was available on March 3, 2016 on the Village's website as well as at the Village Hall, the Public Safety Building, and the Lake Bluff Public Library and a public hearing was held on March 14, 2016.
  10. The budget ordinance was legally enacted on March 28, 2016 through action of the Village Board of Trustees. The final approved document is available on the website at [www.lakebluff.org](http://www.lakebluff.org).
  11. The approved FY2017-2018 Biennial Budget document will be submitted to Government Finance Director's Association for consideration of the Distinguished Budget Presentation Award.

### **III. Financial and Debt Policies**

Below is a list of some of the more significant financial policies discussed in the Village's "Budgetary and Financial Policies" document.

1. The Village will establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Illinois, and Generally Accepted Accounting Principles (GAAP), for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB);
2. The Village will invest all funds pursuant to the Investment Policy;
3. The Village will maintain a diversified and stable revenue structure to protect it from economic downturns by balancing taxes, user fees, and other revenue sources proportionally;
4. Pursuant to Resolution #2005-05, the Village will levy a property tax that complies with the Property Tax Limitation Act;
5. User charges and fees will be established at a level related to the full cost of providing the service and will be reviewed annually to consider market rates and charges levied by other public and private organizations for similar services;
6. Revenues will be collected pursuant to the Accounts Receivable Policy;
7. A reputable audit firm will be engaged to perform an annual independent audit and auditors will be rotated every six years unless extenuating circumstances allow for up to another two years engagement;
8. The Village will produce an annual financial reports in accordance with Generally Accepted Accounting Principles as outlined by the Governmental Accounting Standards Board (GASB);
9. The multi-year plan for capital improvements and equipment will be updated annually;
10. The Village will maintain its physical assets at a level adequate to protect the Village's capital investment and minimize future maintenance and replacement costs;
11. The Official Compensation Plan will be reviewed annually;
12. Cash flow shall be maintained at a level to avoid use of short term debt;
13. General obligation debt shall be no more than 5% of the equalized assessed property values and annual general obligation debt payments shall not exceed 10% of general fund revenues.



## FY 2017-18 BIENNIAL BUDGET TIMETABLE

Revision Date: 1/6/2016

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November 9, 2015	Budget Worksheets available on the P: drive
December 14, 2015	Finance Director prepares personnel expenditures and Special Revenue, & Pension Fund budgets.
December 14, 2015	Departmental budget requests, goals and objectives, and personnel & capital projections returned to Finance
December 15-22, 2015	Finance Director assembles preliminary budget
January 4-11, 2016	Departmental Budget Discussions
January 11, 2016 Monday 6:00 PM	<b>Finance Committee Meeting</b> Review Financial & Budgetary Policies Review Strategic Plan Initiatives Review External Organization Funding Requests Review Comprehensive Fee Schedule
February 10, 2016	<i>Preliminary</i> Budget Delivered to Board Members
February 13, 2016 Saturday, 8:30 AM	<b>Finance Committee Meeting</b> Review General Fund Operating Budget Review Non-Major Governmental Funds & Police Pension Review Multi-Year Capital Equipment – All Funds Review Water Operating Budget & Rate Schedules
February 20, 2016 Saturday, 8:30 AM	<b>Village Board Retreat</b> Review Capital Improvement Projects
March 2, 2016	<i>Tentative</i> budget delivered to Board members
March 3, 2016	Publication of public hearing notice (must be published <14 days >1 week before hearing)
March 14, 2016	Tentative budget available for public inspection (10 days prior to passage)
March 14, 2016	Public Hearing on Proposed Tentative Budget First Reading of Tentative Biennial Budget
<b>March 28, 2016</b>	<b>Final approval and adoption of Budget Ordinance</b>

By law the Budget must be approved before May 1, 2016.

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ORDINANCE NO. 2016-8

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**AN ORDINANCE ADOPTING THE BIENNIAL BUDGET FOR THE VILLAGE OF  
LAKE BLUFF FOR THE FISCAL YEAR COMMENCING MAY 1, 2016 AND ENDING  
APRIL 30, 2018**

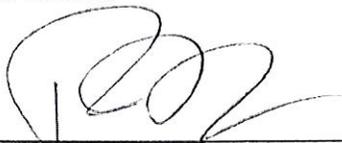
Passed by the Board of Trustees, March 28, 2016

Printed and Published, March 29, 2016

Printed and Published in Pamphlet Form  
by Authority of the  
President and Board of Trustees

VILLAGE OF LAKE BLUFF  
LAKE COUNTY, ILLINOIS

I hereby certify that this document  
was properly published on the date  
stated above.



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Deputy Village Clerk

**ORDINANCE NO. 2016-8**

**AN ORDINANCE ADOPTING THE BIENNIAL BUDGET FOR  
THE VILLAGE OF LAKE BLUFF FOR THE FISCAL YEARS  
COMMENCING MAY 1, 2016 AND ENDING APRIL 30, 2018**

**WHEREAS**, the Village of Lake Bluff has placed on file its proposed Tentative Biennial Budget and has made such Tentative Biennial Budget conveniently available for public inspection at least 10 days prior to the passage of the Biennial Budget; and,

**WHEREAS**, said Village of Lake Bluff held a public hearing on March 9, 2015 and complied with the provisions of Section 8-2-9.9 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.9 (1996) in the matter of its Biennial Budget for the fiscal years commencing May 1, 2016 and ending April 30, 2018.

**NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND THE BOARD OF TRUSTEES OF THE VILLAGE OF LAKE BLUFF, LAKE COUNTY, ILLINOIS**, as follows:

**SECTION 1.            BUDGET ADOPTED.**

The Biennial Budget with expenditures in the sum of fourteen million, forty-three thousand, nine hundred forty-one and 00/100's dollars (\$14,043,941) be and the same is hereby adopted as the Biennial Budget for the Village of Lake Bluff for the year commencing May 1, 2016 and ending April 30, 2017. The Biennial Budget with expenditures in the sum of thirteen million, nine hundred thirty-four thousand, two hundred ninety-three and 00/100's dollars (\$13,934,293) be and the same is hereby adopted as the Biennial Budget for the Village of Lake Bluff for the year commencing May 1, 2017 and ending April 30, 2018. The Village Administrator is authorized to transfer amounts between line items and departments within the same fund.

**SECTION 2.            INTERFUND TRANSFERS.**

Interfund transfers between Village funds, as specified in the Biennial Budget, in the sum of one million, one hundred ninety-two thousand, two hundred eighteen and 00/100's dollars (\$1,192,218) for the fiscal year commencing May 1, 2016 and ending April 30, 2017 and Interfund transfers between Village funds, as specified in the Biennial Budget, in the sum of one million, two hundred forty-one thousand, eight hundred fifty-three and 00/100's dollars (\$1,241,853) for the fiscal year commencing May 1, 2017 and ending April 30, 2018 are hereby approved and incorporated into the Biennial Budget.

**SECTION 3.            EFFECTIVE DATE.**

That this Ordinance shall be in full force and effect from and after its passage, approval, and publication as provided by law and shall be published in pamphlet form.

**PASSED** this 28<sup>th</sup> day of March 2016, by vote of the Board of Trustees of the Village of Lake Bluff, as follows:

BIENNIAL BUDGET ORDINANCE 2016-8

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**AYES:** (6) Ankenman, Christensen, Dewart, Grenier, Josephitis and Meyer

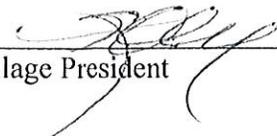
**NAYS:** (0)

**ABSENT:** (0)

**APPROVED** this 28<sup>th</sup> day of March 2016.

**ATTEST:**

  
\_\_\_\_\_  
Deputy Village Clerk

  
\_\_\_\_\_  
Village President

**FIRST READING:** March 14, 2016

**SECOND READING:** March 28, 2016

**PASSED:** March 28, 2016

**APPROVED:** March 28, 2016

**PUBLISHED IN PAMPHLET FORM:** March 29, 2016

**VILLAGE OF LAKE BLUFF****LOCATION**

Lake Bluff is located 35 miles north of the City of Chicago, Illinois. Lake Bluff is the furthest north of the string of eight affluent communities all fronting on Lake Michigan and known collectively as Chicago's "North Shore". The municipal boundaries of Lake Bluff are The City of Lake Forest to the south, The Village of Green Oaks and the "Knollwood" unincorporated area to the west, the Great Lakes Naval Training Center to the north, and Lake Michigan to the east. The Village is fully located within Lake County, Illinois.

While driving time from Lake Bluff to Chicago's Loop averages 55 minutes, residents can commute to downtown Milwaukee, Wisconsin in just slightly more than an hour. Lake Bluff is conveniently located within 35 minutes of O'Hare International Airport and many travelers avail themselves of Mitchell Airport in Milwaukee or Midway Airport in Chicago which are both about a 60 minute drive.

**CLIMATE**

Being in the great lakes region, Chicago experiences average snowfalls of 37" during the months from November-March. Being along the shores of Lake Michigan, temperatures in Lake Bluff are slightly milder in the winter and cooler in the summer. On average, temperatures exceed 90° Fahrenheit only 17 days a year but typically fall below 32° F 131 days a year. This information was obtained from the CIA World Fact Book (climate-zone.com.)

**POPULATION**

The Village's population according the 2010 Census declined to 5,722 from the 2000 Census of 6,056. The 1999 Census figure was 5,486 with much of the increase credited to the 1999 annexation of the Sanctuary subdivision. The current decline is attributed to the aging population with young adults leaving home and some vacant homes due to the economic downturn.

**ECONOMIC DEMOGRAPHICS**

The Village has very affluent residents and high housing values. The population estimate for 2015 is 5,674 for Lake Bluff and 703,910 for Lake County, Illinois. Below is 2014 data obtained from the American FactFinder website. Sixty-five percent of employed residents are in the Management, Business, Science, and Arts fields. Lake County has the third highest median household income among Counties (excluding Cook County which includes Chicago) in the State.

	Village	Lake County	Illinois	Village % Greater Than County	Village % Greater than Illinois
Median Age	45.8	37.2	37.0	n/a	n/a
Median Household Income	\$ 133,179	\$ 77,873	\$ 57,166	71%	133%
Per Capita Income	\$ 65,594	\$ 38,459	\$ 30,417	71%	156%
Median Home Value	\$ 597,900	\$247,300	\$ 175,700	142%	240%
# of Housing Units	2,135	260,834	5,299,423	n/a	n/a

**VILLAGE OF LAKE BLUFF**

Below is a table showing the annual average unemployment statistics.

Unemployment Statistics (seasonally adjusted)					
Source: Bureau of Labor Statistics					
	Annual Average				
	2000	2010	2013	2014	2015
Village of Lake Bluff	1.6%	5.1%	N/A	N/A	N/A
Lake County	3.7%	10.5%	7.9%	6.4%	5.5%
State of Illinois	4.8%	10.3%	9.1%	7.1%	5.9%
United States	4.0%	9.6%	7.4%	6.2%	5.3%

MAJOR VILLAGE EMPLOYERS – as of April 2015:

Rank	Employer	Business/Service	Number of Full Time Equivalent Employees
1	Knauz Motors	BMW, Mercedes, LandRover, Hyundai, Mini, & SmartCar Dealerships	260
2	Liquid Controls Inc.	Manufacturer-liquid control meters	167
3	Lake Bluff School Dist 65	Elementary School District	123
4	Buehler Corporation	Scientific instruments supplier	120
5	Mariani Landscaping	Landscaping architects	105/440 during Apr-Oct
6	Heinen's Fine Foods	Grocery Store	82
7	Profile Plastics	Manufacturer-plastic parts	60
8	Village of Lake Bluff	Municipal government	35
9	Lake Forest Sports Cars	Ferrari, Maserati, Koenigsegg Lotus & McLaren Dealership	28
10	Target Corp	General merchandise/food	unavailable

Source: Telephone poll of businesses.

Some of the major corporations with headquarters located within 20 miles of Lake Bluff are: Great Lakes Naval Training Center/Department of the Navy; AON Hewitt Associates; Allstate Insurance; Abbott Laboratories; Abbvie; Baxter International Inc.; HSBC Finance Corporation; Discover Financial Services, LLC; Walgreen Co.; and Siemens Building Technologies.

**GOVERNMENT**

The Village of Lake Bluff is governed by its Village President and a six member Board of Trustees. They establish policies, approve ordinances, and appoint residents to advisory boards and commissions. The Village Board meets at 7 PM on the second and fourth Monday of each month. All regular meetings are open to the public and broadcast live and rebroadcast on local cable. The Village Clerk is the elected official responsible for maintaining a permanent record of Village Board actions. The Village Administrator is the Chief Administrative Officer and is appointed by the Village Board.

## VILLAGE OF LAKE BLUFF

The Village President and Board of Trustees have established five standing advisory boards and commissions. The Architectural Board of Review reviews signage and building designs; the Police Commissioners assess Police personnel actions; the Plan Commission and the Zoning Board of Appeals recently combined to review the Comprehensive Plan, advise on subdivision requests, listen to requests for variations and consider other zoning issues, and the Police Pension Board is statutorily responsible for pension fund finances and benefits. In 2011 the Village Board established an ad hoc Development and Downtown Committee (DDC) to consider and recommend to the Board options to foster a business friendly environment.

### EDUCATION

School District 65 is the public body responsible for elementary education. The district maintains two buildings, an Elementary School and the Middle School. The Community High School District 115 is located in neighboring Lake Forest. Along with the public education system, there are several private schools located in Lake Bluff and Lake Forest, including Forest Bluff Montessori School, Montessori School of Lake Forest, School of St. Mary, Lake Forest Country Day School, Lake Forest Academy, and Woodlands Academy as well as several pre-schools.

Students wishing to obtain an undergraduate degree can attend Lake Forest College, a private college in Lake Forest, or they can attend the publicly funded junior college, the College of Lake County, which is located within 15 miles of Lake Bluff. Those students desiring to pursue an advanced degree can apply to the Lake Forest Graduate School of Management which has campuses in Lake Forest, downtown Chicago and two suburban locations.

### TRANSPORTATION

Lake Bluff is served by the Union Pacific (previously the Chicago & Northwestern) commuter rail service which provides daily service from Chicago, Illinois to Kenosha, Wisconsin. Interstate highway access is via Illinois Route 41 which runs through the west side of the Village and Interstate 294 which is 5 miles directly west of Lake Bluff's boundaries. In addition to Route 41, Green Bay and Sheridan Roads are the other two major north/south arterials. Route 176 (Rockland Road) is the Village's major east/west thoroughway.

### PARK DISTRICT

The Lake Bluff Park District was established as a separate taxing agency in 1925 for the purpose of providing and maintaining parks, recreational facilities, and programs for the residents of the District. The Park District provides a public 18-hole championship golf course with clubhouse services and a driving range. The Park District has an Olympic size outdoor swimming pool with an adjacent tot pool and fitness center. The District maintains a supervised Lake Michigan beach during the summer months and offers a variety of programs for children and adults all year long.

### COMMUNITY FACILITIES

Located within 5 miles of Lake Bluff is Northwestern Lake Forest Hospital, is recognized by the Joint Commission on Accreditation of Healthcare Organization. The hospital is part of the Lake Forest Hospital Foundation which also includes the Dearhaven Child Care Center, the Lake Forest Health & Fitness Institute, and the Westmoreland Nursing Center. The Lake Forest/Lake Bluff Senior Center offers a diverse program of activities and access

## VILLAGE OF LAKE BLUFF

to various social services to senior citizens residing in the local communities. Lake Bluff and Lake Forest merged their respective Chambers of Commerce into one organization to represent the business and civic interests of both communities. In addition to these facilities, there are numerous religious, social, and civic organizations in the community.

### **SPECIAL EVENTS**

The Village is known in the area for its creative and well attended (about 20,000 attendees) 4th of July parade which has been coordinated by a group of local volunteers (originally this event was coordinated by the American Legion for over 25 years). In 2010 the community hosted the 100<sup>th</sup> Independence Day Parade. Each June through October the Village sponsors a Farmer's Market on the Village Green every Friday morning from 7:00 until noon. This successful event has now become a tradition in the community for 20 years. In 2012 the Village hosted the first Bicycle Criterium in conjunction with a Community Block Party. This successful event has been held each year in July. The Village supports events coordinated by residents that promote the community businesses and allow for resident interaction.

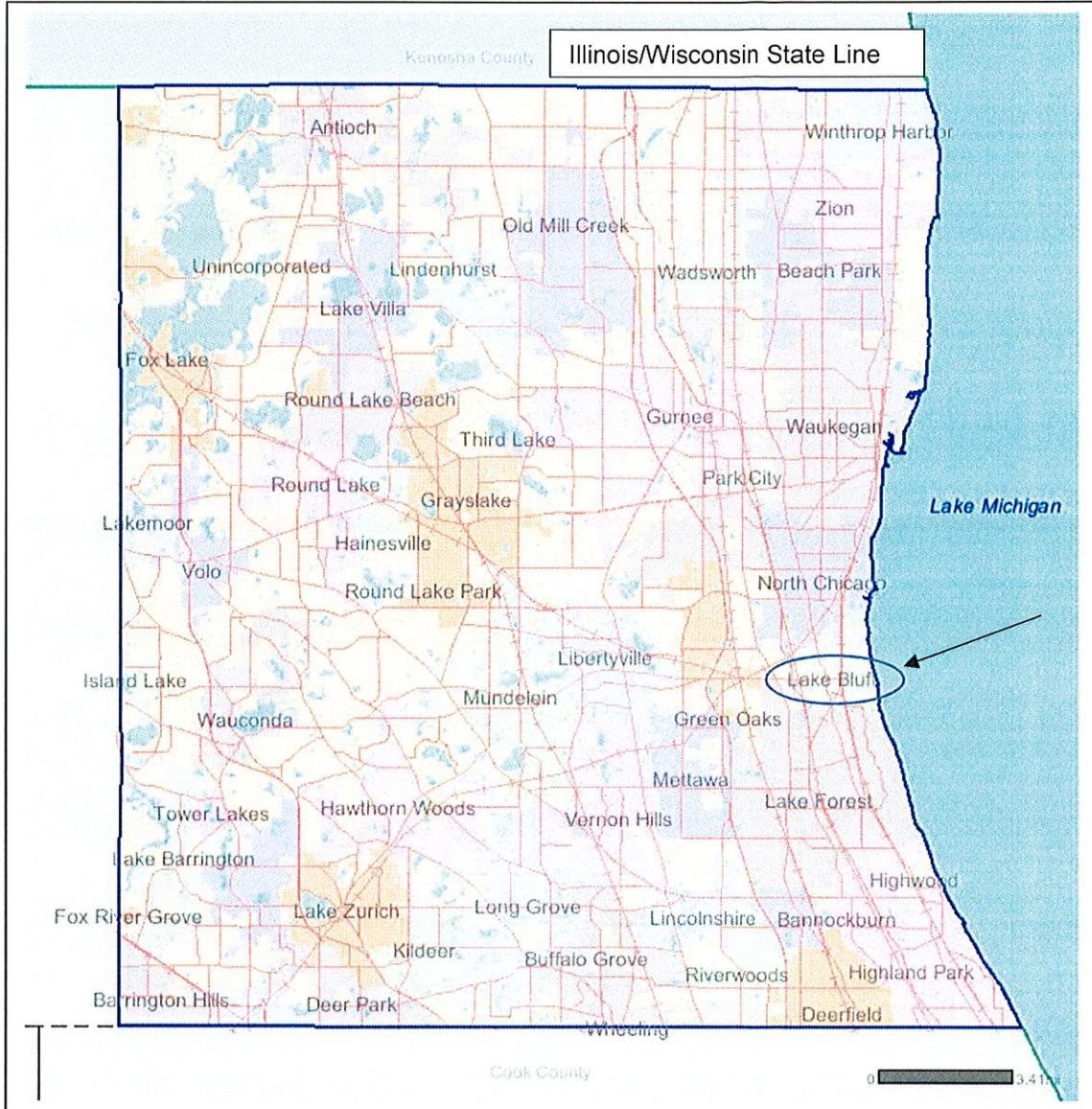
A map of the Lake County area is shown on the next page. Lake County's northern boundary is the Illinois/Wisconsin state line. The southern boundary is Cook County which includes the City of Chicago.

**LAKE BLUFF**

**NORTH SHORE LIFE  
LAKE BLUFF STYLE**

**VILLAGE OF LAKE BLUFF**

Below is a map of Lake County, Illinois. Chicago is south of Lake County on Lake Michigan and Milwaukee is north of Lake County.



## ABBREVIATIONS AND GLOSSARY OF TERMS

The following abbreviations are used in this document. Please refer to the full name in the glossary for the definition.

### ABBREVIATIONS:

<b>CBD</b>	Central Business District
<b>COPS</b>	Certificates of Participation Debt
<b>EAV</b>	Equalized Assessed Valuation
<b>FOIA</b>	Freedom of Information Act
<b>GASB</b>	Governmental Accounting Standards Board
<b>GFOA</b>	Government Finance Officers Association
<b>G.O.</b>	General Obligation
<b>ICCBD</b>	Industrial/Commercial Corridor Business District
<b>IGFOA</b>	Illinois Government Finance Officers Association
<b>ICMA RC</b>	International City Management Association – Retirement Corporation – Deferred Retirement Plan
<b>IMRF</b>	Illinois Municipal Retirement Fund – Defined Benefit Plan
<b>IRMA</b>	Intergovernmental Risk Management Agency – Risk Pooling Agency
<b>NFPA</b>	National Fire Protection Association
<b>OPEB</b>	Other Postemployment Benefits – See GASB Statement 45
<b>PRD</b>	Planned Residential Development
<b>SSA</b>	Special Service Area

### GLOSSARY:

<b>Abatement</b>	A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.
<b>Accrual Basis</b>	The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.
<b>Activity</b>	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the public safety function).
<b>Actuarial Accrued Liability</b>	Term used in connection with defined benefit pension plans. That portion, as determined by a particular actuarial cost method, of the actuarial present value of pension plan benefits and expenses which is not provided for by future normal costs.

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*Glossary of Terms (continued)*

<b>Actuarial Assumptions</b>	Term used in connection with defined benefit pension plans. Assumptions as to the occurrence of future events affecting pension costs, such as: mortality, withdrawal, disablement and retirement; changes in compensation and government-provided pension benefits; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the actuarial value of assets; characteristics of future entrants for open group actuarial cost methods; and other relevant items.
<b>Actuarial Value of Assets</b>	Term used in connection with defined benefit pension plans. The value of cash, investments, and other property belonging to a pension plan, as used by the actuary for the purpose of an actuarial valuation. The actuarial value of assets, which may represent an average value over time, normally differs from the amount reported in the financial statements, which is a point-in-time measure (i.e., as of the date of the statement of net assets).
<b>Ad Valorem Tax</b>	A tax based on value (e.g., a property tax).
<b>Advance to Other Funds</b>	An asset account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity.
<b>Agency Fund</b>	A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds. The agency fund type also is used to report the assets and liabilities of Internal Revenue Code, Section 457, deferred compensation plans.
<b>Appropriation</b>	A bill or ordinance providing the expenditure authority and related estimated revenues.
<b>Assessed Valuation</b>	A valuation set upon real estate or other property by a government as a basis for levying taxes. Equalized assessed valuation means assessed valuation after the state multiplier has been applied.
<b>Asset</b>	A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.
<b>Balanced Budget</b>	The Village defines a balanced budget when the requested expenditures, including inter-fund transfers, does not exceed the projected revenue sources including the use of excess reserves.
<b>Basis of Accounting</b>	A term used to refer to <i>when</i> revenues, expenditures, expenses, and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the <i>timing</i> of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.
<b>Basis Differences</b>	Differences that arise through the employment of a basis of accounting for budgetary purposes that differs from the basis of accounting prescribed by GAAP for a given fund type.
<b>Budget</b>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A budget document is the instrument used by the budget-making authority to present a comprehensive financial program to the corporate authorities.
<b>Budgetary Accounts</b>	Special accounts used to integrate the annual operating budget into the general ledger, but not reported in the general-purpose external financial statements. By convention, ALL CAPS commonly are used to designate budgetary accounts. The most common budgetary accounts are ESTIMATED REVENUES, APPROPRIATIONS, BUDGETARY FUND BALANCE, and ENCUMBRANCES.

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*Glossary of Terms (continued)*

<b>Business-Type Activities</b>	One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.
<b>Capital Improvement</b>	Any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction, or replacement of physical assets in the community.
<b>Capital Outlay</b>	The purchase of land, buildings, machinery, and those equipment items which have an estimated useful life of one year or more and belong to the classes of property commonly considered as fixed assets.
<b>Certificate of Achievement for Excellence in Financial Reporting Program</b>	Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality comprehensive annual financial reports. The program has been in continuous operation since 1946. The program originally was known as the Certificate of Conformance Program
<b>Certificates of Participation Debt</b>	Debt obligations secured by an installment agreement and issued pursuant to the Installment Purchase Provisions of the Debt Reform Act, as amended by Public Act 91-868 of the State of Illinois.
<b>Character Classification</b>	Expenditure classification according to the periods expenditures are presumed to benefit. The four character groupings are (a) <i>current</i> operating expenditures, presumed to benefit the current fiscal period; (b) <i>debt service</i> , presumed to benefit prior fiscal periods as well as current and future periods; (c) <i>capital outlays</i> , presumed to benefit the current and future fiscal periods, and (d) <i>intergovernmental</i> , when one government transfers resources to another.
<b>Commodities</b>	All expenditures for materials, parts, and supplies, except those incidentally used by outside firms performing contractual services for the Village.
<b>Component Unit</b>	A legally separate organization for which the elected officials of the primary government are financially accountable. The Lake Bluff Public Library is a component unit of the Village.
<b>Contractual Services</b>	Expenditures for services which are obtained by an express or implied contract.
<b>Debt Service</b>	Debt service funds are used to account for the payment of interest and principal on long term, general obligation debt.
<b>Deficit</b>	Occurs when the expenditures are greater than the revenues.
<b>Defined Contribution Pension Plan</b>	A pension plan having terms that specify how contributions to a plan member's account are to be determined, rather than the amount of retirement income the member is to receive. The amounts received by a member will depend only on the amount contributed to the member's account, earnings on investments of those contributions and forfeitures of contributions made for other members that may be allocated to the member's account.
<b>Deferred Compensation Plans</b>	Plans that offer employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes. Several sections of the Internal Revenue Code authorize certain state and local governments to provide deferred compensation plans for their employees.

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*Glossary of Terms (continued)*

<b>Direct Expenses</b>	Expenses specifically traceable to specific goods, services, units, programs, activities or functions. Indirect expenses cannot be specifically traced and must be allocated on a systematic basis.
<b>Encumbrances</b>	Commitments related to unperformed (executory) contracts for goods or services.
<b>Enterprise Fund</b>	A fund which accounts for an operation which is financed from user charges and whose operation is similar to a private business enterprise.
<b>Equalized Assessed Valuation (EAV)</b>	Equalized assessed valuation means assessed valuation after the state multiplier has been applied. (see assessed valuation) In Lake County, Illinois this is typically 1/3 <sup>rd</sup> the market value of the property.
<b>Expenditures</b>	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues. Decreases in net financial resources in Governmental Funds are expenditures.
<b>Expenses</b>	Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations. Outflows in Enterprise funds are expenses rather than expenditures.
<b>Function</b>	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety)
<b>Functional Classification</b>	Expenditure classification according to the principal purposes for which expenditures are made (e.g., administration, public safety or public works).
<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
<b>Fund Accounting</b>	A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.
<b>Fund Balance</b>	The difference between fund assets and fund liabilities of governmental and similar trust funds.
<b>Governmental Accounting Standards Board (GASB)</b>	The GASB is the authoritative accounting and financial reporting standard-setting body for government entities.
<b>General Fund</b>	The general fund is used to account for all revenues and expenditures of the Village which are not accounted for in any other fund. It is an operating fund from which most of the current operations of the Village are financed.
<b>General Obligation Bond (G.O.)</b>	A long term security where the general taxing power of the Village is pledged to pay both the principal and the interest.

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*Glossary of Terms (continued)*

<b>General Revenues</b>	All revenues that are <i>not</i> required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax—for example, sales tax, property tax, franchise tax, income tax. All other nontax revenues (including interest, grants, and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.
<b>Generally Accepted Accounting Principles (GAAP)</b>	The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local government are set forth by SAS No. 69, <i>The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report</i>
<b>Government Finance Officers Association (GFOA)</b>	An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.
<b>Governmental Funds</b>	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.
<b>Illinois Municipal Retirement Fund (IMRF)</b>	This retirement fund, established under statutes adopted by the Illinois General Assembly, provides employees of local governments (including Lake Bluff) and school districts in Illinois with a system for the payment of retirement annuities, disability, and death benefits. Police sworn officers are covered under a separate Police Pension Plan. IMRF is a defined benefit pension plan.
<b>Impact Fees</b>	Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).
<b>Improvement</b>	An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset.
<b>Infrastructure</b>	Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the Village.
<b>Interfund Activity</b>	Activity between funds of the primary government, including blended component units. Interfund activities are divided into two broad categories: reciprocal and nonreciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Nonreciprocal interfund activity comprises interfund transfers and interfund reimbursements.
<b>Interfund Transfers</b>	A planned movement of money between funds of the same government reporting entity to offset expenses incurred in the receiving fund due to the operation of the sending fund. They include: (1) quasi-external transactions, (2) reimbursements, (3) residual equity transfers, (4) operating transfers and (5) interfund loans.
<b>Lapse</b>	As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.

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*Glossary of Terms (continued)*

<b>Legal Debt Margin</b>	The excess of the amount of debt legally authorized over the amount of debt outstanding.
<b>Legal Level of Budgetary Control</b>	The level at which a government's management may not reallocate resources without special approval from the legislative body.
<b>Levy</b>	The imposing and collecting of a tax.
<b>Line-item Budget</b>	A form of budget which allocates money for expenditures to specific items or objects of cost. The Village of Lake Bluff budget is a line-item budget.
<b>Major Fund</b>	A governmental fund or enterprise fund reported separately in the basic fund financial statements. The General Fund is always a major fund. Major funds have revenues, expenditures/expenses, assets, or liabilities that are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item. Funds may also be reported as a major fund if the government believes that fund is particularly important to financial statement users.
<b>Measurement Focus</b>	The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).
<b>Mill</b>	One one-thousandth of a dollar of assessed value.
<b>Millage</b>	Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.
<b>Modified Accrual Basis of Accounting</b>	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.
<b>Net Assets</b>	Assets less liabilities. For budget purposes, the Water Fund net assets exclude fixed assets because they do not reflect spendable resources.
<b>Net Pension Obligation</b>	Term used in connection with defined benefit pension plans. The cumulative difference between annual pension cost and the employer's contributions to the plan, including the pension liability (asset) at transition to SGAS 27, and excluding (a) short-term differences and (b) unpaid contributions that have been converted to pension-related debt.
<b>Nonoperating Revenues and Expenses</b>	A term used in connection with the proprietary fund statement of revenues, expenses, and changes in net assets. Revenues and expenses not qualifying as operating items, which typically include interest revenue and expense, taxes, and grants that are not equivalent to contracts for services.
<b>Object</b>	A term used in connection with the classification of expenditures. The article purchased or the service obtained, rather than the purpose for which the article or service was purchased or obtained ( <i>e.g., personal services, contractual services, materials and supplies</i> ).

*Glossary of Terms (continued)*

<b>Operating Budget</b>	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.
<b>Original Budget</b>	The first complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law. For example, a legal provision may require the automatic rolling forward of appropriations to cover prior year encumbrances.
<b>Ordinance</b>	A formal legislative enactment by the government body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status.
<b>Other Expenditures</b>	Includes operating charges primarily of a fixed charge nature that cannot properly be classified as personnel services, contractual services, commodities, capital outlay, or capital improvements.
<b>Other Financing Source</b>	An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the <i>other financing sources</i> category is limited to items so classified by GAAP.
<b>Other Financing Use</b>	A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the <i>other financing uses</i> category is limited to items so classified by GAAP.
<b>Outcome Measures</b>	Term used in connection with service efforts and accomplishments reporting. Indicators that measure accomplishments of results that occur (at least partially) because of services provided. Results also include measures of public perceptions of outcomes.
<b>Output Measures</b>	Term used in connection with service efforts and accomplishments reporting. Indicators that measure the quantity of services provided. Output measures include both measures of the <i>quantity of service provided</i> and measures of the <i>quantity of a service provided that meets a certain quality requirement</i> .
<b>Overlapping Government</b>	All local governments located wholly or in part within the geographic boundaries of the reporting government.
<b>Payment in Lieu of Taxes (PILOTS)</b>	A payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes
<b>Pension (and other Employee Benefit) Trust Funds</b>	A fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post employment benefit plans, or other employee benefit plans. The Village has a Police Pension Fund.
<b>Pension Plan</b>	An arrangement for the provision of pension benefits in which all assets accumulated for the payment of benefits may legally be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of the plan.

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*Glossary of Terms (continued)*

<b>Performance Measurement</b>	Commonly used term for service efforts and accomplishments reporting.
<b>Permanent Fund</b>	A fiduciary fund type used to report resources that are legally restricted for to the extent that only earnings, but not principal, may be used for the purposes that support the government's programs for the benefit of the citizenry.
<b>Perspective Differences</b>	Differences between the budgetary basis of accounting and GAAP that result when the structure of financial information used for GAAP financial reporting differs from the structure of financial information used for budgetary purposes
<b>Per Capita</b>	Refers to an amount per resident. The Village receives revenues on a per capita basis meaning that the amount received is based on the population of the Village.
<b>Personnel Services</b>	Expenditures directly attributed to Village employees including salaries, overtime pay, health, dental and life insurance, and other employee benefits. The Village also includes worker's compensation and unemployment insurance a personnel services.
<b>Police Pension Plan</b>	The plan established by Statute for the purpose of providing disability, retirement, and survivor benefits for sworn police officers. This is a defined benefit pension plan.
<b>Postemployment Healthcare Benefits</b>	The Village does not pay retiree health care except for sworn police officers receiving a duty disability pension as required by law. The Village does allow retirees to remain on the medical plan at their cost.
<b>Primary Government</b>	Term used in connection with defining the financial reporting entity. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state of local governments.
<b>Private-Purpose Trust Funds</b>	A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments
<b>Program</b>	Group activities, operations or organizational units directed to attaining specific purposes or objectives.
<b>Proprietary Funds</b>	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.
<b>Realized Gains and Losses</b>	The cumulative effect of appreciation and depreciation in the value of investments reported at fair value at the time those investments are sold.
<b>Reappropriation</b>	The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for commitments outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.
<b>Reporting Entity</b>	The oversight unit and all of its component units. The Village's reporting entity consists of the Village funds and the Lake Bluff Public Library.
<b>Reserved Fund Balance</b>	The portion of a governmental fund's net assets that is not available for appropriation.

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*Glossary of Terms (continued)*

<b>Special Revenue Fund</b>	A governmental fund type used to account for the proceeds of specific revenue sources, other than major capital projects, that are legally restricted to expenditure for specified purposes.
<b>Tap Fees</b>	Fees charged to join or to extend an existing utility system. Also referred to as <i>system development fees</i> or <i>connection fees</i> .
<b>Tax Rate</b>	The amount of tax stated in terms of a unit of the tax base. The Village's property tax rate is shown as a percentage of every \$100 of equalized assessed valuation.
<b>Unrealized Gains and Losses</b>	Term used in connection with the valuation of investments. Cumulative change in the market value of investments prior to their disposition.