



Village of
Lincolnshire

Illinois

Operating Budget
and
Capital Improvement Program
2014

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READER'S GUIDE TO THE BUDGET

The purpose of this guide is to provide information on how to navigate the Village of Lincolnshire Budget.

Account Types and Conventions

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

The primary purpose of a municipal government is to provide services not provided by the private sector, either because it is not reasonable for one area to have more than one provider, or because the private sector has simply never answered the call to provide that service. Citizens commonly look to government to regulate potentially harmful activities, or activities they want performed according to community standards; like building regulations or speed limits. Traditional public service activities, such as public safety, street maintenance and building inspection, are usually paid from a government's General Fund, or the fund which receives all revenues which have not been specifically designated to another purpose.

In the Village of Lincolnshire budget, there are budget entries for a thirteen funds. The General Fund is the largest and primary fund of the Village, and all the accounts and line items in that fund are found in a separate index tab in this budget document. Also, in a separate tab section, are the Village Water and Sanitary Sewer funds. The Water and Sewer Fund budget accounts for all revenues and expenditures necessary to deliver water and collect sewage for all water and sewer customers. This fund was established as an enterprise fund, user fees are annually

established to support the system's operating expenses. The other fund in this section is the Water and Sewer Improvements Fund. Besides an annual subsidy from the General Fund, the sole source of revenue in this fund is water and sewer connection fees - a fee paid when new homes and office buildings, connect to the Village water and sewer systems. These revenues are saved and invested (all the interest earned stays in this fund) until a capital improvement is needed in the water and sanitary sewer system. In a capital (long-term) account like this, money may accumulate for several years before it is spent.

The remainder of the funds in the Village budget can be found under a tab section called Other Funds. These funds vary in the amount and purpose, but they are all single income/single purpose funds. These funds range from the Motor Fuel Tax Fund, which accounts for the Village's share of State Motor Fuel Tax allocations and can only be used for street improvements, to the Police Pension Fund, which collects and invests money contributed from the Village (employer) and Lincolnshire Police Officers (employees) to fund retirement and disability pensions for Lincolnshire Police Officers.

The General Capital Fund section summarizes the Five Year Capital Plan as well as the details for the current year's capital projects.

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

Financial Overview

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

Non-monetary Information

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

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



January 1, 2014

Mayor and Board of Trustees

Village of Lincolnshire
One Olde Half Day Road
Lincolnshire, IL 60069

Dear Mayor and Board of Trustees:

I am pleased to present the approved Budget of the Village of Lincolnshire for the Fiscal Year beginning January 1, 2014. Adoption of the Annual Budget is one of the most important activities completed each year by the Village Board. Not only does it reflect the Village's financial plan, the Budget also communicates significant goals and objectives, summarizes operation and capital programs and demonstrates the Village's commitment to excellence in service delivery. The 2014 Budget reflects improvements in the Village's revenue position, allowing the Village to continue to restore services and capital projects deferred or eliminated in recent years.

Budget Format

Significant changes were made in how the 2014 Budget is assembled when compared to previous years. The following is a brief overview of the most significant changes made to the budget format:

- **Additional Line Items:** The FY2014 Budget includes the addition of several line items in each operating area to capture additional expenditure detail in the budget document. By tracking expenditures in more detail, staff hopes to increase accuracy and accountability in the budget and expenditure processes. The additional detail is expected to also assist in improving management's ability to monitor expenditures/projects throughout the year.
- **Legal Department/Operating Area:** Legal expenses related to the Village Attorney's charges for service have been transferred to a line item in the Insurance and Common Expense budget. The expenses for Village Prosecutor are now reflected in the Police Department budget.
- **Insurance & Common Expense:** This operating area reflects significant change compared to previous years. Several new line items have been added to increase the amount of detail related to Lincolnshire's shared expenses.
- **Combining Parks & Grounds and Environmental Services:** The FY2014 Budget reflects the merging of these two operating areas. Detailed line items have been created to reflect the expenses related to maintaining the Village's parks, open space, and urban forest.
- **General Capital (Gen Cap) Fund Create:** The FY2014 Budget includes the creation of a General Capital Fund to detail expenditures related to capital projects. Capital projects identified in the Gen Cap Fund are those projects that have a useful life of more than one year and an expected cost of more than \$5,000. The intent of the Gen Cap Fund is to provide a way to monitor expenditures related to specific capital projects throughout the year. The Gen Cap Fund was also created to aid in the development of a long-term plan to address the Village's capital equipment and infrastructure needs in a comprehensive manner. Ideally, the available unrestricted and unobligated General Fund balance at the end of each year exceeds the Village Boards' target of maintaining a reserve fund equal to at least 1 full year of operating expenses.

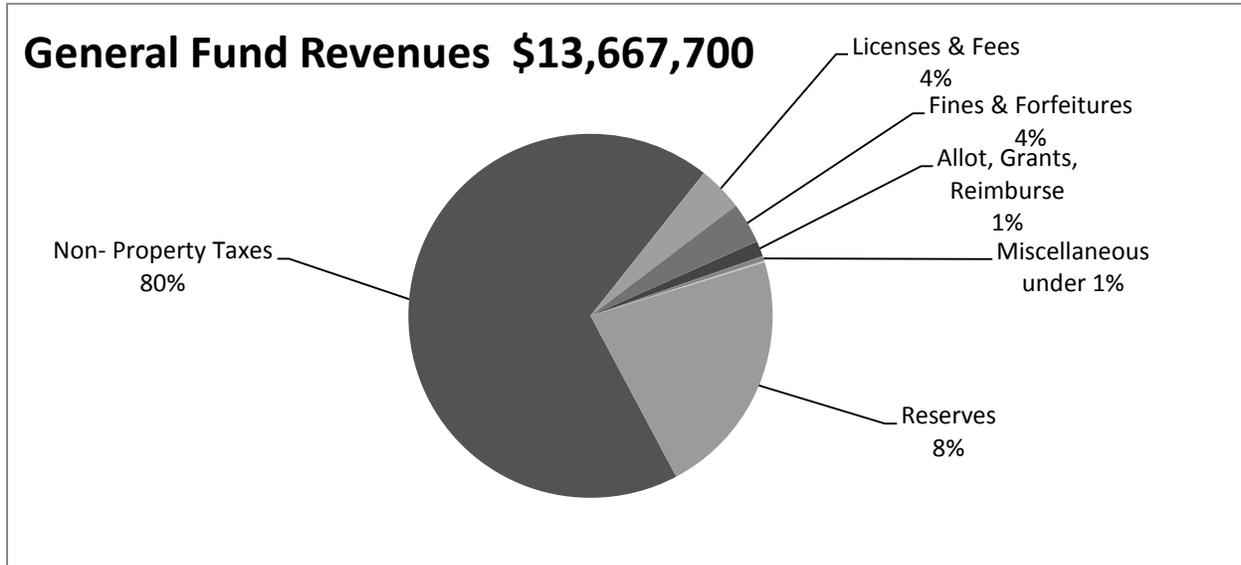
- **Dispatch Services Provided by Village of Vernon Hills:** The E911 Fund and Police Department budgets for FY2014 do not reflect personnel expenses related to dispatch services. Dispatch services were transferred to the Village of Vernon Hills on October 1, 2013. With this change, the only expenses reflected in the E911 Fund are costs associated with the costs outlined in the intergovernmental agreement between the Village of Lincolnshire and Village of Vernon Hills for dispatch services. The projected year-end costs for Fiscal Year 2013 for implementing the transition to Vernon Hills are reflected in the Gen Cap Fund.
- **Creation of Sedgebrook Special Service Area Debt Service Fund and Fraud, Alcohol and Drug Enforcement Fund:** Two new minor funds are reflected in the FY2014 Budget. The Sedgebrook Special Service Area Debt Service Fund is included to reflect annually the property taxes levied and debt service payments. Additionally, staff has created a Special Revenue Fund entitled Fraud, Alcohol and Drug Enforcement to account for expenditures made from proceeds received by the Village related to forfeiture of funds as a result of Police enforcement activities. The Village is restricted in the types of expenditures made that are to be paid for via forfeited funds.

Budget Highlights

- Combined revenues of \$24,969,150 for all funds with combined expenditures of \$25,987,569 and use of reserves in the amount of \$3,387,463.
- Total General Fund Revenues are projected to be \$13,667,700 (including use of \$3,000,000 in existing reserves), and total General Fund Expenditures are budgeted at \$12,710,637.
- Via the use of existing General Fund reserves, the Budget is balanced with revenues exceeding expenditures.
- The implementation of \$3,228,060 in capital improvement projects (found on pages 160-168). The Village continues to increase its level of capital improvements from last year, but it remains below capital spending from pre-recession years.
- The General Fund **reserve balance** is expected to exceed more than 20 months of General Fund operating expenses at the close of FY2013. Village policy is to maintain reserves equal to 9 months of general fund operating expenses.
- Village water rates will increase by 2% in January 2014. The increase is necessary due to a rise in wholesale water rates of 2.3% on the purchase of water from the City of Highland Park. Sanitary sewer rates will remain the same for 2014.
- Total number of employees will be reduced by 5 full-time equivalent positions in in FY2014 due to the shift of dispatch services to the Village of Vernon Hills which took place October 1, 2013.
- The property tax levy will only be used to fund employee pensions and not for operational purposes.
- The Village's Tax Increment Financing Fund (TIF Fund) was officially closed at the end of 2013. The fund was closed reflecting a debt to the General Fund to retire an existing loan. This loan is expected to be repaid with the sale of the remaining Village-owned parcels in the downtown development area expected to take place in 2014.
- The FY2014 Budget reflects 44 goals and objectives created by the Mayor and Village Board during the budget process (found on pages 29 through 32).

Planning and Priorities

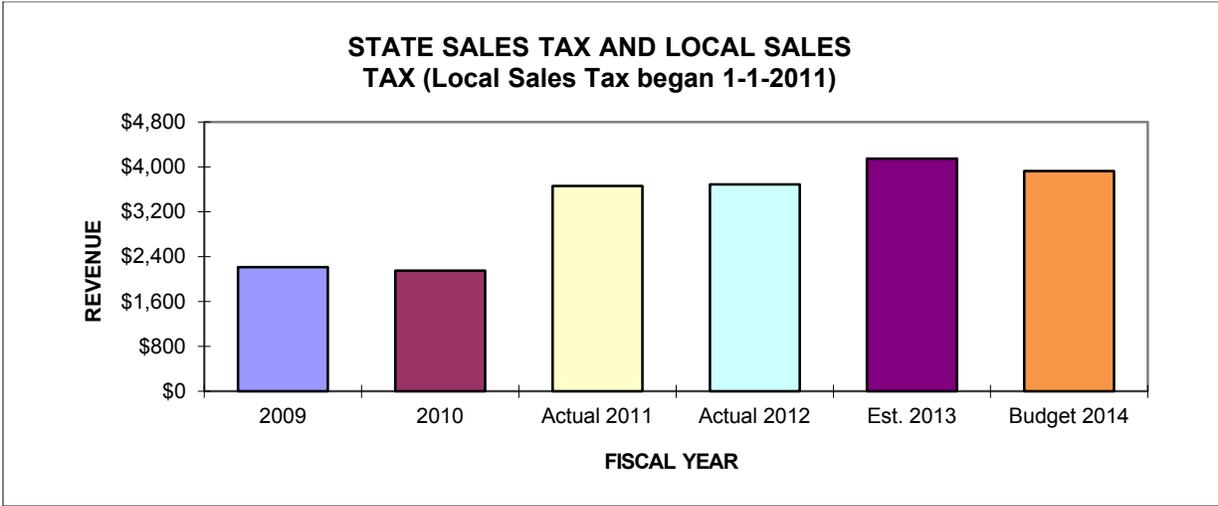
The priorities established for the budget were to protect core services and add back operational services eliminated over the last few years. All of resources and expenses were comprehensively evaluated, resulting in some changes from last year, but for the most part maintained our service delivery in most areas. Since Lincolnshire does not levy a property tax for operations, the Village is highly dependent on consumption taxes and fees. Many of these revenues continue to show signs of slight improvement compared to previous years. The addition of the .5% Home Rule Sales Tax in 2011 together with increases in the standard sales tax and hotel occupancy tax has given the Village increased revenues to permit the Village to restore some service levels and implement capital improvement projects deferred over the past several years. The chart below shows the last six (6) years of actual General Fund revenues and the estimates for 2013. After a steady decline, we are seeing an improvement in the areas mentioned above.



Additionally, staff estimates General Fund cash reserves will increase by over \$900,000 by closed of due to better than expected revenue growth and several project expenses coming in below budget. This should allow consideration of capital projects in future years. The Village Board established several short and long term goals which can be found on pages 29-32. Staff will continue to focus on implementation of the Downtown Development Plan which includes the sale of the remaining Village-owned parcels on the site.

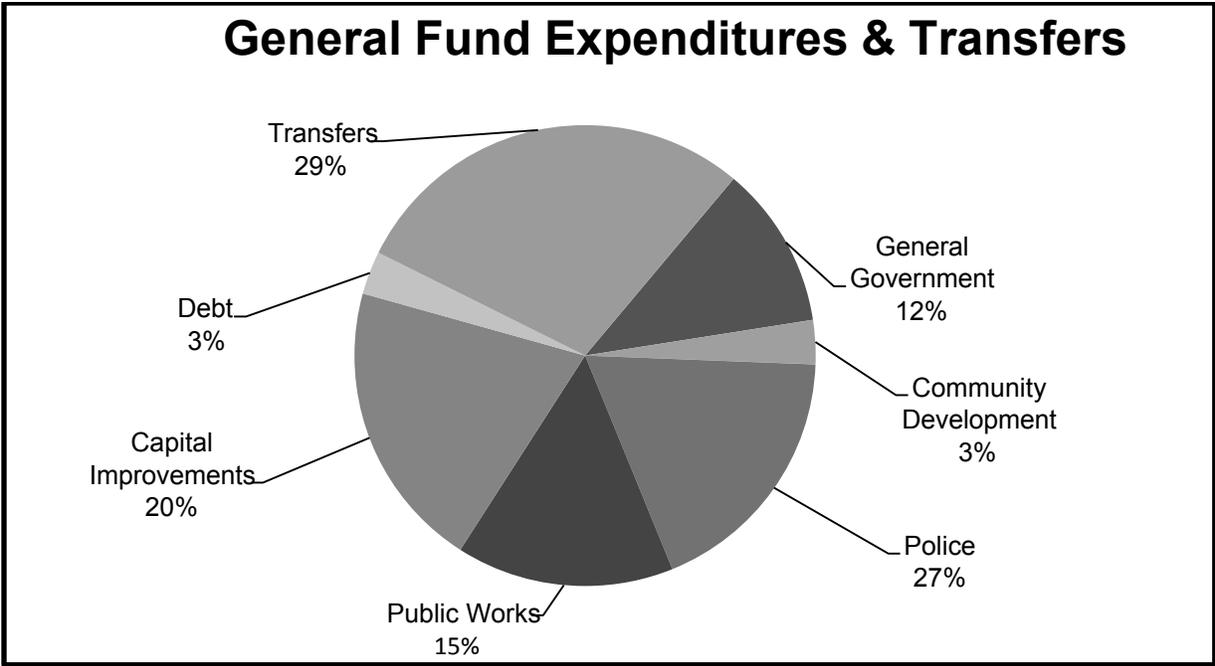
General Fund

General Fund revenues are estimated to be nearly flat compared to the current year's budget. As noted above, the Village relies heavily upon consumption taxes and fees and most of them were negatively impacted during the poor economy. However, there has been an increase in sales tax revenues due to economic improvements and the addition of some new businesses. These increases, coupled with the new Home Rule Sales Tax are providing the Village with a more solid foundation of revenues. Most of the revenue estimates for 2014 are based on the estimated revenues to be received for 2013. While a case could be made for slightly increasing our projections for 2014, the Village continues to take the conservative approach with budgeting revenues. The chart below features our largest revenue sources.



The expectation in most revenue categories for 2014 will be to follow similar numbers achieved in 2013, but with some modest increases in some of our minor revenue categories.

Although revenues are improving, staff continues to closely review all operational expenses and services for any additional cost savings. Village staff in all departments regularly pursue opportunities for joint purchasing and collaborating with other governmental entities. Staff annually bids out various service contracts and professional service agreements to ensure the Village received the best pricing. Bids were obtained for some services and three (3) year pricing was obtained for several core services. The chart below illustrates the history of General Fund operational expenses.



General Fund capital improvements total \$3,228,060, which is a return to a more typical year. Evaluations were made of all vehicles, equipment and facilities and only the essential projects are included in 2014. Large projects include our annual street resurfacing program (\$490,000), corridor enhancements (\$529,000 with 80% funded with grant revenues), roof replacements on various Village buildings including Village Hall (\$394,500) and vehicle replacements (\$175,000). Park improvements planned include replacement of the playground and other amenity improvements at Balzer Park (\$163,000); ice skating rink at North Park (\$9,000); and construction of a new pocket park as part of the downtown development (\$216,000).

The General Fund reserve has been maintained consistently over the last several years. Staff estimates reserves will grow by just under \$1 million at the closed of 2013 improving the General Fund reserve balance to over 17 months of operating expenditures held in reserve. The FY2014 Budget plans to use \$3,000,000 of existing reserve funds in 2014 to assist with capital projects.

Water and Sewer Fund

Water rates will increase by 2.00% in January 2014. The increase is due to an increased wholesale water rate charged by the City of Highland Park in the amount of 2.3%. Although no increase in sanitary sewer rates are proposed, Lake County, our service provider, is in the process of conducting a sewer rate study which could increase rates.

The City of Highland Park is currently expanding its water treatment plant and has provided the Village with a schedule of estimated water rate increases over the next 25 years. Projected increases average about 3% each year. The rate increases from our suppliers will likely mean modest rate increases in our utility rates each year.

Operating expenses are dominated by the purchase of water and sanitary sewage treatment. These two (2) expenses account for 67% of the total operating budget. Therefore, the Village only has direct control over 33% of the operating costs.

A total of only \$1,471,000 in capital improvements is planned this year. The largest project is the second year of the automated meter reading system update (\$100,000) and engineering for two water main replacement projects (\$155,000). Utility capital improvements have historically been covered by water and sewer connection fees. However, with limited development projects completed in 2013 and slated for the near future, this funding source has significantly decreased. The 2014 Budget contemplates the use of General Fund reserves to help fund these capital improvements. A determination will have to be made on the most appropriate revenue source to fund water system capital in the future.

The fund balance in the Water and Sewer Operating Fund will exceed the policy of at least 20% operating and debt service expenses at the end of the year. The balance in the Water and Sewer Fund is estimated to be \$1,162,000. This is a slight decline over the estimated \$1,464,000 at the end of 2013.

Other Funds

The **Tax Incremental Finance District (TIF) Fund** was officially closed at the end of 2013. The TIF Fund was the fund dedicated to the redevelopment of the Village's downtown. This year the Village plans to sell the remaining Village-owned parcel in this development area and via the sale proceeds repay the General Fund money owed related to retirement of TIF Fund debt in 2013.

As mandated by State law, the **Motor Fuel Tax (MFT) Fund** will be used for Village street improvements. The revenues come from State shared gasoline tax revenues and are based upon population. The following roads are planned for resurfacing in 2014: Dukes Lane, Dukes Circle, Dukes Court, and Brunswick Lane.

Property taxes are only levied for the two employee pension funds. A history and comparison of the property taxes can be found on pages 52-53. The two pension funds are the Village maintained **Police Pension Fund** and the **Retirement Fund** (Illinois Municipal Retirement Fund and Social Security).

The remaining funds include the **Vehicle Maintenance Fund**, which is responsible for servicing all vehicles and equipment, and the **E-911 Fund**, which accounts for expenditures related to emergency dispatch services provided by the Village of Vernon Hills. The Vehicle Maintenance Fund receives its funding from the General Fund and Water and Sewer Fund based upon the vehicles and equipment serviced for each division within each fund. The E-911 Fund receives its funding through landline and wireless taxes and an outside contract for services.

Personnel Changes

The 2014 Budget reflects a reduction in 5 full-time equivalent positions, which is related to the elimination of in-house dispatch services. Overall, the Village will have 66.75 FTEs in 2014. This is a 17.4 FTE decrease from the decrease from the Village's peak employment of 84.2 in 2009, which is equal to a 20.7% decrease.

Financial Trends/Position

Recent trends for the Village have been positive with increases in several key revenue sources. Additionally, the Village has strong fund balances in the General Fund and Water and Sewer Operating Fund. The Village is also seeing glimmers of expansion in its commercial base of new businesses that will benefit the Village. Cash and investment balances can be found on pages 42 and 43. The Village Board has established minimum fund balance policies for the General and Water and Sewer Funds, and I am happy to report the estimates are predicted to exceed the policies.

The Village is expected to see small growth occurring for another five (5) years as available land is developed. Most of the development will be commercial or institutional as opposed to single family residential. Commercial property tends to cost less to service; therefore, such development should provide more revenues than expenses that can be used for other purposes.

Conclusion

I believe this budget fairly, clearly and concisely presents the Village's Corporate Plan for Fiscal Year 2014. I would like to thank the staff members for their thoughtfulness and diligence in preparing this budget.

Sincerely,

VILLAGE OF LINCOLNSHIRE



Bradly J. Burke
Village Manager



BUDGET PROCESS

This Budget document defines Village of Lincolnshire governmental activities for the fiscal year January 1 through December 31, 2014.

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

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

Village residents, appointed Boards and Commissions and civic organizations provide input regarding priorities for the coming year early in the Budget process. The Mayor and Board of Trustees want to hear and consider comments and suggestions from the public at the outset of the process. The first such meeting concerning the FY 2014 Budget was held September 9, 2013.

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

expenditures for permanent facilities and major vehicles and equipment. Village officials and staff annual review and revise the Five-Year Capital Improvement Program. This long-term program provides for a comprehensive review of long-term capital needs, and the financial resources needed to support them. After they have had time to study this document, the Mayor and Board meet in several Committee of the Whole Budget meetings for discussions.

During these processes, drafts of the Operating and Capital Budgets are available for public review at the Village Hall and the Vernon Area Public Library. When all issues have been resolved and the Budget Workbooks updated, the public has additional opportunities to comment on the Budget before its final adoption.

Once the Budget is approved, the Annual Appropriations Ordinance is prepared, and the required Public Hearing is held. After the Appropriations Ordinance has been passed, staff prepares the Tax Levy Ordinance, if necessary. This ordinance authorizes the County to levy taxes on property within the Lincolnshire corporate limits for the Village's portion of employee pension contributions. If the amount of the Tax Levy exceeds 105% of the previous year's levy, or the Consumer Price Index, whichever is less, a Public Hearing must be held before the Mayor and Board vote on the ordinance.

BUDGET BASIS

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

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

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

The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.



2014 BUDGET APPROVAL SCHEDULE

Date/Time	Event	Purpose
7/1/2013	Capital Improvement Program worksheets are distributed to Department Managers	Development of Capital Improvement Program
7/26/2013	Personnel Change Requests Due to Village Manager	Development of Operating Budget
8/1/2013	Completed Capital Improvement Program Worksheets due to Village Manager	Development of Capital Improvement Program
8/1/2013	Operating Worksheets available to Department Managers	Development of Operating Budget
8/02/2013	Letters to Village of Lincolnshire Organizations Regarding FY2014 Budget Process	Development of Operating Budget
8/06/2013	Budget Article for September Newsletter	Development of Operating Budget
Weeks of 8/5/2013 to 8/19/2013	Capital Improvement worksheets reviewed by Village Manager and returned to Department Managers with comments	Development of Capital Improvement Program
8/28/2013	Employee meeting held by Village Manager to obtain questions and comments from staff	Obtain comments or requests for the Budget
8/30/2013	Completed Operating Budget worksheets due to Finance Director	Development of Operating Budget
9/06/2013	First Draft Budget from Finance Director to Department Managers and Village Manager	Development of Operating Budget
9/09/2013	Special Committee of the Whole Meeting	Mayor & Board of Trustees discuss goals and objectives.

9/09/2013, 7:00 PM	Special Committee of the Whole Meeting	Mayor & Board of Trustees to hear comments/suggestions from organizations and residents
Weeks of 9/16/2013 9/23/2013	Operating and Capital Improvement Program Budget workbooks assembled by Finance Director and Village Manager	Development of Operating & Capital Improvement Program Budget
9/16/2013 & 9/23/2012	Department Manager meetings with Finance Director and Village Manager	Review Operating and Capital Improvement Program Budget
9/26/2013	Professional Services Agreements List Due from Department Managers	Development of Operating Budget
09/27/2013	Finance Draft of Budget Due from Department Managers	Development of Operating Budget
Week of 9/30/2013	Revisions made to Budget workbooks	Development of Operating & Capital Improvement Program Budget
10/10/2013	Budget workbooks delivered to the Mayor and Board of Trustees	Distribution of Proposed Budget
10/11/2013	Public inspection copies of the Budget workbooks at the Village Hall and Library	Allow interested members of the public to review the Budget
10/29/2012 & 11/04/2013	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees review of the Budget
11/11/2013	Committee of the Whole Meeting	Public comment on the proposed Budget
Weeks of 11/11/2013 & 11/18/2013	Special Committee of the Whole Budget Meetings (As Needed)	Mayor and Board of Trustees review of the Budget
Week of 12/2/2013	Final revisions made to the Budget by Village Manager	Development of Operating & Capital Improvement Program Budget
12/5/2013	Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
12/6/2013	Public inspection copies of the final Budget at the Village Hall and Library	Allow interested members of the public to review the Budget
12/09/2013 - 7:00 p.m.	Village Board Meeting	Adoption of FY 2014 Budget



FINANCIAL POLICIES

Overview

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

OPERATING BUDGET POLICIES

Accounting Basis

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

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

Guidelines

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

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

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

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

The Village Board will be provided with interim budget reports comparing actual versus budgeted revenue and expense activity. Amounts presented in the budget documents shall be compared with actual revenues and expenditures for each month and year-to-date ending throughout the budget year.

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

Planning

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

Budget Amendments

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

Balanced Budget

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

Personnel

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

Property Tax Levy

For Fiscal Year 2013, the Village will use the property tax levy to fund employee pensions only and not for general fund operations.

FINANCIAL RESERVE POLICIES

On an annual basis, after the year-end audit has been completed and during the budget process, the Village Manager shall produce a schedule of all projected fund surpluses and deficits, with projections of reserve requirements and a plan for the use of any excess surpluses for the current year in accordance with the Use of Financial Reserve Policy and the Use of Surplus Policy. This document will be used not only to ensure compliance with stated policies, but also to analyze the total reserve and surplus picture to ensure the policies as provided do not inadvertently create any adverse effects.

Working Capital

Reserves for the Village's various funds should be adequate to provide sufficient working capital to meet daily cash needs, provide investment earnings, handle unexpected decreases in revenues and absorb unexpected or emergency expenditures.

The General Fund's "unreserved" fund balance will be maintained in an amount greater than or equal to seventy-five percent (75%) of the annual General Fund operating budget, including the annual debt service. This amount approximates 275 days of working capital.

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

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

USE OF SURPLUS POLICES

Use of Surpluses

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

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

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

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

Capital Improvement Program

Excess surpluses may be used to pay cash for Capital Improvement Program (CIP) items to avoid future debt service, or to pay down existing debt.

E911 Fund and Park Development Fund surpluses will be held in the fund generating the surplus to first contribute to meeting the reserve policies in the Financial Reserves Policies. Excess surpluses shall be used to pay cash for CIP items, or to reduce inter-fund transfers from the General Fund, or to pay down debt.

CAPITAL IMPROVEMENT PROGRAM POLICIES

Alignment

The Village shall coordinate the development of the Capital Improvement Plan Program with the revenues projected for the upcoming year and the Operating Budget.

Project Selection

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

Capital Budget

The Village shall adopt an annual Capital Budget based on the Capital Improvement Program. Future capital expenditures will be projected based on the needs of the Village. The Village's needs are based on changes in population, real estate development, and/or the economic base.

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

Maintenance

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

DEBT MANAGEMENT POLICIES

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

Debt Issuance

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

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

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

Debt Service Levels

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

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

REVENUE POLICIES

Revenue Projections

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

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

User Fees

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

Reporting and Analysis

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

1. One-year Forecast of Revenues and Expenditures. A planning tool used by Management and the Village Board to forecast and project various funds (General, Water and Sewer, Motor Fuel, TIF, Park Development Fund and E911 Fund).
2. Reserve Analysis. The Village will annually review the reserve levels and produce a report that indicates up-to-date reserve levels as compared to policy goals.
3. Analysis of Business Community. The Village will be alert to potential relocations of major revenue producers, both in and out of the Village and potential State legislation that could impact the Village revenue base.
4. Investment Portfolio Reports. A monthly report designed to track and analyze the performance of the Village's investment portfolio.

FIXED-ASSET ACCOUNTING POLICIES AND PROCEDURES

Definition of a Fixed Asset

The dollar amount to be capitalized is a unit cost of \$5,000 or greater and useful life exceeding one year. Fixed assets include equipment, computers, furniture and vehicles. Infrastructure assets such as building improvements, roads, water/sewer pipes and lift stations are capitalized when costs reach the \$200,000 threshold. An inventory of specific assets falling below the \$5,000 unit cost threshold (i.e. computer equipment and off-the-road equipment-pumps, generators, etc.) is maintained for the purpose of insurance coverage and accountability. Once inventoried, all capital items are maintained in the physical inventory and Capital Replacement Program until disposed.

The Governmental Accounting Standards Board (GASB) Statement No. 34 requires the following infrastructure be inventoried (capitalized and depreciated): roadways, pedestrian/bike paths, bridges, traffic lights, street and field lights, and land improvements.

Purchasing Fixed Assets

Capital items (fixed assets) shall be identified for purchase through three methods:

1. New - Through a new initiative in the Capital Improvement Plan that justifies the feasibility of a project or program requiring the purchase.
2. Replacement - Through the Capital Replacement Program for items already in inventory that require replacement.
3. Emergency - Ad hoc needs are addressed through special meetings of the Board and Management resulting in subsequent amendments to the budget.

The procedures for purchasing fixed assets are:

1. Capital items must be approved for inclusion in the proposed budget as outlined in the Capital Improvement Program Policies.
2. Through the purchasing/payment accounting system, departments initiate, for review and approval, a purchase order and subsequent check request.

Year-End Procedures

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

Disposition/Transfer of Assets

The department/division transferring/disposing of an asset shall complete a property disposition form, signed by the department head and approved by the Village Manager. The form is routed to Finance for entry into the accounting records. At least annually the Village auctions assets that have salvage or resale value. After disposal, a list of the assets auctioned and their sales price is sent to Finance. Unsold assets are noted in a memorandum to Finance.

Physical Inventory

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

Fixed Asset Losses/Damages

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

Finance Responsibilities

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

Department Responsibilities

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

INVESTMENT POLICIES

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

Investment Management

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

Investment Analysis

The Village shall review its investment policies established for investing surplus funds to account for changes in legislation and market conditions on an annual basis. Village staff shall prepare monthly investment portfolio reports containing the overall performance of the fund.



INVESTMENT POLICY

Scope

This investment policy applies to activities of the Village with regard to investing the financial assets of all funds, including the following:

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

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

Objectives

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

Delegation of Authority

The Finance Director is designated as Investment Officer of the Village and is responsible for investment decisions and activities, under the direction of the Village Manager and the Treasurer. The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with these policies. The Investment Policy must be reviewed and approved by the Village Board.

Prudence

The standard of prudence to be applied by the Investment Officer shall be the "prudent investor" rule, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The prudent investor rule shall be applied in the context of managing the overall portfolio.

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided these changes are immediately reported by the Investment Officer to the Village Manager so appropriate action can be taken to control adverse developments.

Monitoring and Adjusting the Portfolio

The Investment Officer will routinely monitor the contents of the portfolio, the available markets and the relative values of competing instruments, and will adjust the portfolio accordingly.

Internal Controls

The Village Manager shall establish a system of written internal controls, which shall be reviewed annually by the independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes or imprudent actions.

Short-Term Versus Long-Term Portfolio

Limitations on instruments, diversification and maturity scheduling shall depend upon whether the funds being invested are considered short-term or long-term funds. All funds shall be considered short-term except those reserved for capital projects (i.e., bond sale proceeds), special assessment prepayments being held for debt retirement, and funds not to exceed the outstanding balance of the Village' s mortgages (i.e., Village Hall, etc.).

Short-Term Portfolio Diversification

The Village will diversify use of investment instruments to avoid incurring unreasonable risks inherent in overinvesting in specific instruments, individual financial institutions or maturities.

Maximum Percent of Portfolio

Diversification by Instrument:

U.S. Treasury Obligations (bills, notes, bonds & strips)	100%
U.S. Government Agency Securities and Instrumentalities of Government Sponsored Corporations	100%
Certificates of Deposit (CDs) Commercial Banks	33%(1)
Illinois Government Cash Fund	35%
Illinois Metropolitan Investment Fund	35%

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

Diversification by Financial Institution:

Certificates of Deposit (CDs) - Commercial Banks

(No more than 15 percent of the total portfolio with any one institution)

Maturity Scheduling - Short Term

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

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

Maturity Scheduling - Long Term

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

Competitive Selection of Investment Instruments

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

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

Qualified Institutions

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

Safekeeping and Collateralization

It is the policy of the Village of Lincolnshire to require that funds on deposit in excess of FDIC limits, or investments not guaranteed by the United States of America or any agency of the United States of America be secured by some form of collateral. The amount of collateral provided will not be less than 110% of the fair market value of the net amount of public funds secured. The rate of fair market value of collateral to the amount of funds secured will be reviewed quarterly and additional collateral will be required when the ratio declines below 110% level. Pledged collateral will be held by the Village of Lincolnshire or in safekeeping and evidenced by a safekeeping agreement. If collateral is held in safekeeping, it may be held by a third party or by an escrow agent of the pledging institution.

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

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

Reporting Requirements

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

Ethics and Conflicts of Interest

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

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

Amendment

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

Adoption

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



MISSION STATEMENT

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

CODE OF ORGANIZATIONAL VALUES

1. **Open and Accessible Government.** The most fundamental of our values must be open and honest government. It is our first responsibility. Our competence is encouraged by subjecting our actions to the public arena and our ideas become better when we expose them to public scrutiny. It is crucial that we maintain an organizational reputation for honesty and integrity. In order to further our service goals, we must remain accessible to the public to whom we provide service.
2. **Fiscal Responsibility.** Proper use of public funds is a trust which must be continually guarded. These funds must be managed in the most efficient manner at all times and all rules and regulations pursuant to their use must be adhered to.
3. **Personal Honesty and Integrity.** Each employee has a responsibility to the organization and his or her colleagues to demonstrate the highest standards of personal integrity, truthfulness, honesty and fortitude in our public activities. It is in this way that we can inspire public confidence and trust in our government. With this in mind, we must and will:
 - a. Comply with all applicable laws, ordinances, regulations and resolutions in carrying out our duties.
 - b. Eliminate any and all circumstances which could result in personal gain from the performance of our official duties.
 - c. Not accept gifts of value.
 - d. Avoid all interests or activities which are in conflict with the conduct of our official duties, including political activity within the Village of Lincolnshire.
4. **Professionalism.** We must strive for personal excellence and exhibit at all times a professional attitude based upon sound judgment free of personal biases. The spirit of professionalism demands a cooperative approach to problem solving within the organization and a commitment by each of us to demand as much from ourselves as we do from the organization as a whole.
5. **A Humane Organization.** The environment in which we work is crucial to the success of our endeavors. We must realize the importance of personal qualities that contribute to this environment including open communication, creative energy, dedication, respect for others, compassion and a sense of humor. In this way we can ensure that our work is a source of enjoyment and personal satisfaction.

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

FISCAL YEAR 2014 GOALS

All Village Departments

- **Coordinate Final Phase of Downtown Development & Pocket Park Construction:** Work with selected developer on design approvals and purchase contract for transfer of Village-owned land. Work also includes improving pedestrian connectivity, directional signage, and completion of design and construction of pocket park(s).
- **Update Technology Strategic Plan:** Continue work to update the Village's 2010 Technology Infrastructure Plan to address maintenance and improvement of the various systems including consideration of possible Information Technology consortium.
- **Pursue Opportunities for Municipal Partnering:** Investigate and implement opportunities to partner with other governmental entities for the procurement of goods and services where appropriate.
- **Evaluate Annexation of Desirable Properties:** Continue the evaluation of properties identified by the Mayor and Board of Trustees as desirable for annexation. Work with property owners and developers to meet Village vision for growth and development.
- **Emergency Planning:** Conduct comprehensive review and update of Village Disaster Preparedness Plan. Evaluate best location for Emergency Operations Center and prepare site to fulfill function. Conduct staff training on utilization of plan as needed.

Community & Economic Development

- **Continue Economic Development Site Visit Program:** Continue visiting key businesses and employers to gauge experience and level of satisfaction with the community.
- **Implement Community-Wide Economic Development/Marketing Program:** Focus economic development efforts via comprehensive marketing program including: hosting business roundtable and commercial broker/landlord meetings, marketing activity to include "branding" of the community, re-imagining of the Shop & Dine Guide, as well as the creation of economic development promotional materials and dedicated commercial website.
- **Increase Community Involvement & Outreach:** Foster greater interaction with residents and community organizations to provide updates on development projects, answer planning, zoning, building and property maintenance questions, and increase department accessibility including: possible visits to meetings of Homeowner's Association, Lincolnshire Community Association, Garden Club, Rotary and Chamber.
- **Provide Planning & Support to Community Events:** Continue and build upon staff support of community-wide events including: summer event (Taste of Lincolnshire), regular food truck events, consideration and planning for additional community event, and initiation of farmer's market.

- **Revenue Enhancement:** Investigate opportunities to manage Building Permitting and property maintenance for surrounding smaller communities/unincorporated areas. Research cellular coverage and consider partnering to utilize Village facilities for service enhancement. Conduct review of application fees to simplify fee structures and increase revenues.
- **Update Design Guidelines:** Overhaul 1999 Village Center Urban Design Guidelines and expand regulations to apply to all commercial areas. Design Guidelines should provide positive contributions to the established and evolving character of the Village.
- **Review and Update Zoning Ordinance:** Continue the comprehensive review of the Village's Zoning Code. Targeted sections of the Zoning Code for 2014 include: parking regulations, personal wireless (cellular facilities), zoning definitions, and business districts.

Administration

- **Explore Partnership Opportunities between Village and Chamber of Commerce:** Work with Village Board, Chamber Board and Community Development staff to develop partnership model with the Greater Lincolnshire Chamber of Commerce to increase viability of the Chamber, support Lincolnshire business community, community events, and meet Village Board expectations for economic development.
- **Update Performance Evaluation System**
- **Research and Recommend Outsource Solution to Administer Flexible Benefit (Section 125) Program**
- **Complete Comprehensive Update to Position Descriptions for all Positions**
- **Explore Opportunities to Increase Use of Technology in Regular Village Board Communications and Implement Projects where Practical:** Starting with Manager's Notes, explore ways to disseminate information to Village Board electronically to reduce paper and delivery costs.
- **Comprehensive Community Feedback Survey – All Departments Core Services**
- **Complete Comprehensive Update Personnel Policies Manual**
- **Prepare Cost Benefit Analysis for Implementation of High-Deductible Health Insurance Plan:** Explore possibility of implementing optional high-deductible health insurance plan via Village's health insurance pool to reduce health insurance costs and provide additional employee options for benefits.
- **Annual Employee Benefit Statements:** Implement the distribution of Annual Employee Benefit Statements to all employees to explain the value of the total compensation and benefit program provided by the Village.
- **Organization Review / Assessment:** Implement and changes coming out of a recommendation regarding departmental staffing /organization structure.

Finance Department Goals

- **Create Five Year Financial Forecast:** The 2014 financial forecast will utilize general assumptions necessary for estimating the future funds available for capital assets and projects. A more sophisticated forecast will be developed for the 2015 report.
- **Coordinate Identity Protection training Program:** The Village complied with the Illinois "Identity Protection Act" by adopting an Identity Theft Prevention Policy a few years ago. The Act requires an annual training. Staff will review processes to insure training requirements are met and only authorized trained personnel have access to personal information.
- **Update Procedure Manuals:** Finance staff have historically created and maintained a system of notes and checklists for completing key operating processes such as payroll, accounts payable and utility billing. Staff will develop a standardized set of instructions to provide consistent processing and ease of cross training.
- **Prepare Cost benefit Analysis- Credit Card Processing:** Finance will make a presentation to the Board and seek Board direction on possible credit card payment options.
- **Prepare Cost Benefit Analysis- Lock Box Processing:** Finance will make a presentation to the Board and seek Board direction on the potential contracting out of lock box processing services for processing receipt of water bills.
- **Implement Time & Attendance Module:** The present payroll processing includes paper forms as well as duplicate entry and over processing. Implementing this module eliminates the clerical calculation of time sheets performed by each department. The module allows centralized storage of time worked and paid time off. Managers benefit from vast historical reporting capabilities and the ability to identify long term trends of overtime. Employees will have online access to review their time cards and leave accruals.
- **Implement Payroll Module:** Harris/MSI software is encouraging customers to transition from their dated COBAL (programming language) modules to their "Sequel" products entitled Smart Fusion. With the hiring of a new Senior Accountant, Staff believes it is in our best interest to deploy this module rather than wait until a later date.
- **Research Implementation of Human Resources Module:** Presently each department as well as Executive Services and Finance maintains a multitude of databases for tracking important personnel information that could be centralized to one database. A Human Resource module would interface with payroll and provide the ability for all directors, managers and clerks to access only the information applicable to their security level.
- **Establish Interface Between Utility Billing, Payroll and General Ledger:** The auditors have identified the need to reduce the number of adjusting journal entries. Finance will work with Harris/MSI to ensure we are taking advantage of software features to reduce adjusting entries.
- **Coordinate Electronic Data Storage/Scanning and Record Retention and Destruction Plan:** While updating procedure manuals, more reports will be identified and saved electronically. A plan for periodic destruction will be developed. All departments will be encouraged to review the potential for participation.

- **Senior Accountant Training:** The duties of this position will include both accounting and human resources. We anticipate the need for specialized training to ensure the hire will have a well-rounded skill set in both areas.

Police Department

- **Quarterly Speaker’s Bureau:** Establish a Police Department “Speaker’s Bureau” to provide quarterly presentations on police-related topics of interest to the community (i.e., identity theft, personal safety for women, etc.).
- **Drug Abuse Prevention Program:** Research and develop a drug abuse prevention program for community grade schools and collaborate with District 103 administrators to deliver program commencing with the 2014-15 school year.
- **Administrative Adjudication Program:** Explore feasibility of developing an administrative adjudication program for the Village.
- **Telecommunication Center Space Reallocation:** Reallocate work space vacated by shutdown of Telecommunications Center to create a more spacious interview room, provide added space for investigative file storage and a digital work station, and allow for the addition of a third work station in the Investigations Office for another investigator.
- **Collaborative Relationships:** Continue to identify opportunities to collaborate with residents and community organizations to accomplish the department’s crime control mission.

Public Work Department Goals

- **Develop Integrated Capital Plan:** Establish performance measures for the major infrastructure components of the roadway, storm water, water mains, and sanitary sewer systems. Based upon the performance measures, assess the condition of the infrastructure. Identify capital projects to address deficiencies in the systems within the next ten years. .
- **Continue Automatic Water Metering System Conversion:** Implement second year of this multi-year project.
- **Update Village of Lincolnshire Flood Response Manual:** Update the Village’s *Flood Response Manual* and procedures based upon lessons learned from the April and June 2013 floods.
- **Strive for Sustainable Community:** Investigate additional methods and alternatives to improve municipal operations with “green” initiatives which are economically and environmentally sound through education, research, and evaluation.
- **Develop and Implement a Bike Path Maintenance Plan**
- **Update and Implement Emerald Ash Borer Response Plan**



VILLAGE OFFICIALS

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

APPOINTED BOARDS

Architectural Review Board		Park Board	
Wes Grover, Chairman	2015	Ken Borgerding, Chairman	2010
Ramesh Gulate	2013	Lee Campbell	2012
Roger Hardnock	2013	Jamie Godshalk	2010
Cherise Kennerly	2015	Dan Hartman	2013
Peter Schlecht	2014	Ted Heiser	2009
Vacant - Alternate		Kelly Dupont	2015
		Vacant	
		Alternate (Vacant)	
Police Pension Fund Board		Zoning Board	
Steven Lee, President	2013	Brian Manion, Chairman	2017
Mickey Herst	2014	Gary Kalina	2014
Adam Hyde	2013	Gerald Leider	2014
Patrick Quillinan	2013	Michael Van de Kerckhove	2015
Jamie Watson	2013	Vacant	
		Vacant	



MANAGEMENT TEAM

Bradly J. Burke
Village Manager

Director of Public Works

Stephen M. McNellis
Community & Economic Development Director

Peter D. Kinsey
Chief of Police

Michael R. Peterson
Finance Director

MANAGEMENT SUPPORT

Leslie Ulibarri, Administrative Assistant II
Administration

Kimberly Jurco, Administrative Assistant
Public Works

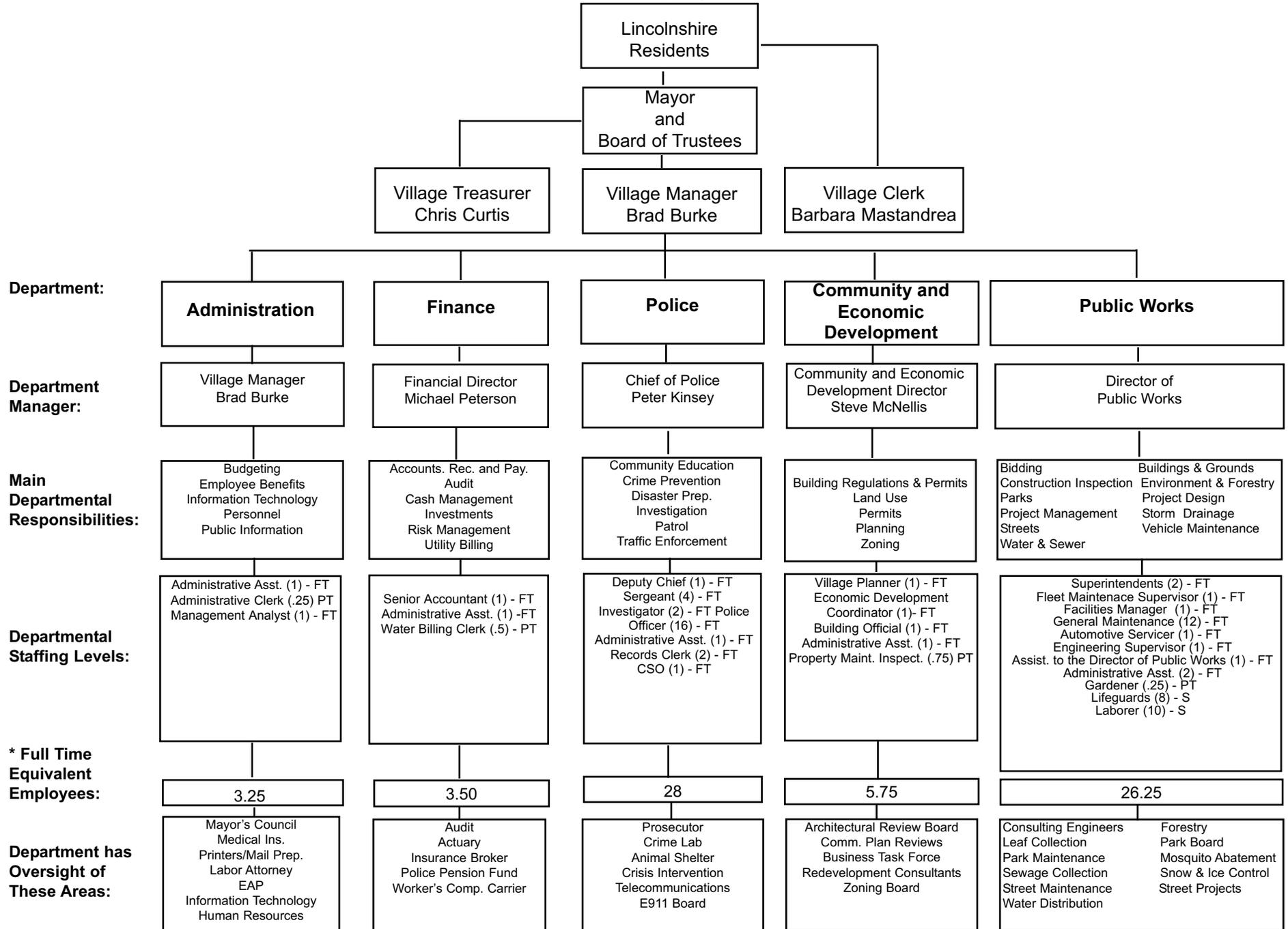
Linda Jones, Administrative Assistant
Community & Economic Development

Candy Normandy, Administrative Assistant
Finance

Sheri Beck, Accounting Clerk Supervisor
Finance

**VILLAGE OF LINCOLNSHIRE
Organizational Chart (2014) - 66.75**

FTEs*





Financial Summary

The following pages summarize all revenues and expenditures of the Village through both number and graphic format. Revenues are listed for each of the ten funds maintained. Expenditures are summarized both by each fund and grouped by specific activity.

Financial Summaries	Page
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Revenue Summary by Fund

Fund	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
General Fund	\$ 9,969,320	\$ 10,983,866	\$ 11,567,500	\$ 10,906,250	\$ 13,667,700
Water & Sewer Fund	\$ 3,861,919	\$ 4,052,807	\$ 3,887,500	\$ 3,816,200	\$ 4,074,300
Water & Sewer Improvements Fund	\$ 296,105	\$ 760,340	\$ 1,115,200	\$ 1,116,050	\$ 1,279,300
Motor Fuel Tax Fund	\$ 208,980	\$ 219,939	\$ 175,200	\$ 215,240	\$ 171,200
Police Pension Fund	\$ 1,277,869	\$ 1,531,097	\$ 1,651,000	\$ 2,366,150	\$ 1,141,000
Retirement Fund	\$ 701,284	\$ 683,983	\$ 699,800	\$ 700,985	\$ 1,136,200
Fraud, Alcohol, Drug Enforce Fund	\$ -	\$ -	\$ -	\$ 43,500	\$ 60,400
Vehicle Maintenance Fund	\$ 449,664	\$ 522,300	\$ 523,600	\$ 523,600	\$ 529,500
Tax Increment Finance District Fund	\$ 1,617,266	\$ 1,694,990	\$ 3,682,400	\$ 1,773,910	\$ -
E911 Fund	\$ 525,790	\$ 393,936	\$ 375,200	\$ 316,400	\$ 312,200
SSA Sedgebrook	\$ -	\$ 1,165,232	\$ -	\$ 1,162,475	\$ 1,163,500
SSA Traffic Signal	\$ -	\$ 18,492	\$ 500	\$ -	\$ 5,000
General Capital Fund	\$ -	\$ -	\$ 881,200	\$ -	\$ 4,604,250
TOTAL	\$ 18,908,197	\$ 22,026,982	\$ 24,559,100	\$ 22,940,760	\$ 28,144,550

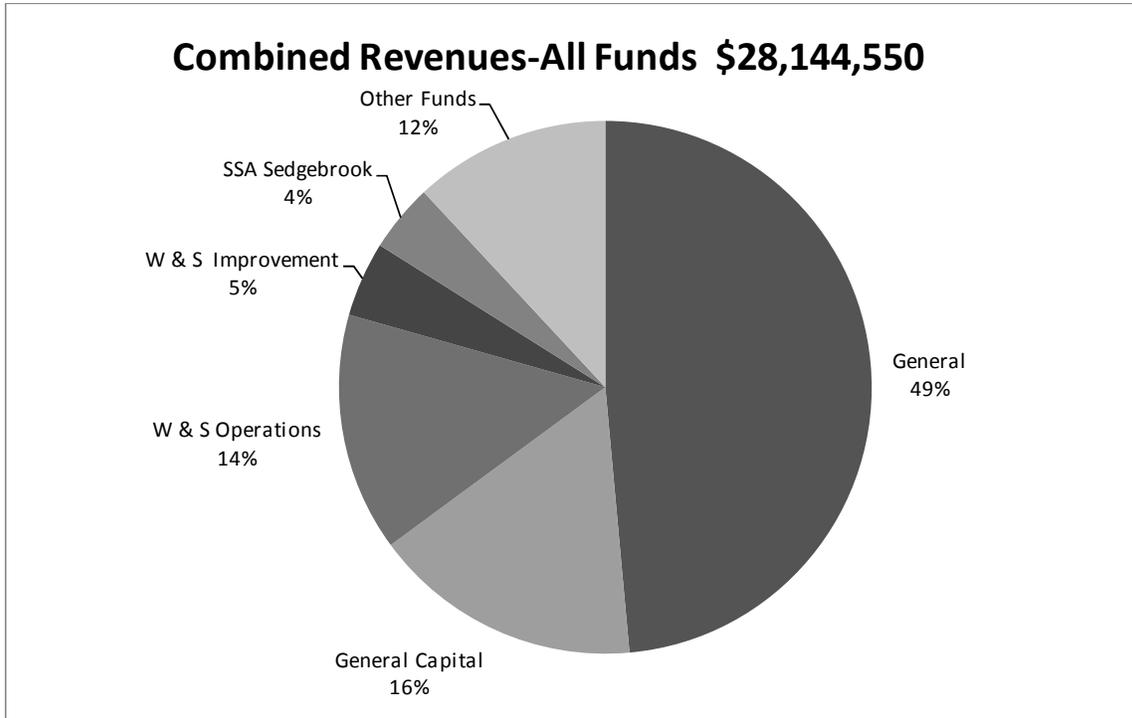
Expenditure Summary by Fund

Fund	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
General Fund					
Administrative Services	\$ 380,466	\$ 274,377	\$ 252,700	\$ 218,950	\$ 266,400
Finance	\$ 223,373	\$ 231,425	\$ 237,700	\$ 278,080	\$ 271,680
Police	\$ 2,632,126	\$ 2,698,919	\$ 2,962,900	\$ 2,568,994	\$ 3,089,795
Community & Econ. Development	\$ 448,122	\$ 450,212	\$ 478,900	\$ 466,320	\$ 497,150
Insurance/Common Expenses	\$ 1,048,897	\$ 1,052,641	\$ 1,124,600	\$ 1,267,043	\$ 1,287,505
Public Works					
Administration	\$ 190,630	\$ 209,098	\$ 219,500	\$ 238,361	\$ 187,900
Streets	\$ 768,304	\$ 829,180	\$ 899,100	\$ 892,960	\$ 950,100
Parks & Grounds	\$ 1,064,315	\$ 697,286	\$ 1,231,095	\$ 1,209,140	\$ 1,414,300
Buildings	\$ 157,910	\$ 180,602	\$ 188,500	\$ 174,600	\$ 162,925
Capital Debt	\$ 918,705	\$ 1,241,581	\$ 1,772,000	\$ 1,771,978	\$ 4,588,882
TOTAL	\$ 7,832,848	\$ 7,865,321	\$ 9,366,995	\$ 9,086,426	\$ 12,716,637
Water & Sewer Fund					
Administration	\$ 586,259	\$ 577,543	\$ 594,700	\$ 565,190	\$ 631,063
Operations	\$ 3,099,170	\$ 3,270,624	\$ 3,279,900	\$ 3,544,175	\$ 3,443,600
TOTAL	\$ 3,685,429	\$ 3,848,167	\$ 3,874,600	\$ 4,109,365	\$ 4,074,663
Water & Sewer Improvements Fund	\$ 287,748	\$ 78,981	\$ 863,100	\$ 723,386	\$ 1,471,000
Motor Fuel Tax Fund	\$ 180,000	\$ 217,000	\$ 175,000	\$ 172,500	\$ 170,000
Police Pension Fund	\$ 758,663	\$ 869,303	\$ 1,651,000	\$ 893,750	\$ 1,141,000
Retirement Fund	\$ 687,856	\$ 678,282	\$ 699,800	\$ 720,778	\$ 1,136,200
Fraud, Alcohol, Drug Enforce Fund	\$ -	\$ -	\$ -	\$ 43,500	\$ 60,400
Vehicle Maintenance Fund	\$ 449,664	\$ 435,921	\$ 523,600	\$ 479,541	\$ 528,019
Tax Increment Finance District Fund	\$ 1,093,497	\$ 2,505,164	\$ 3,682,400	\$ 3,390,839	\$ -
E911 Fund	\$ 435,463	\$ 444,688	\$ 457,900	\$ 359,680	\$ 299,090
SSA Sedgebrook	\$ -	\$ 1,165,232	\$ -	\$ 1,162,475	\$ 1,163,500
SSA Traffic Signal	\$ -	\$ -	\$ 6,900	\$ -	\$ 5,000
General Capital Fund	\$ 519,429	\$ 714,900	\$ 2,224,900	\$ 1,887,900	\$ 3,228,060
GRAND TOTAL	\$ 15,930,597	\$ 18,822,959	\$ 23,526,195	\$ 23,030,139	\$ 25,993,569

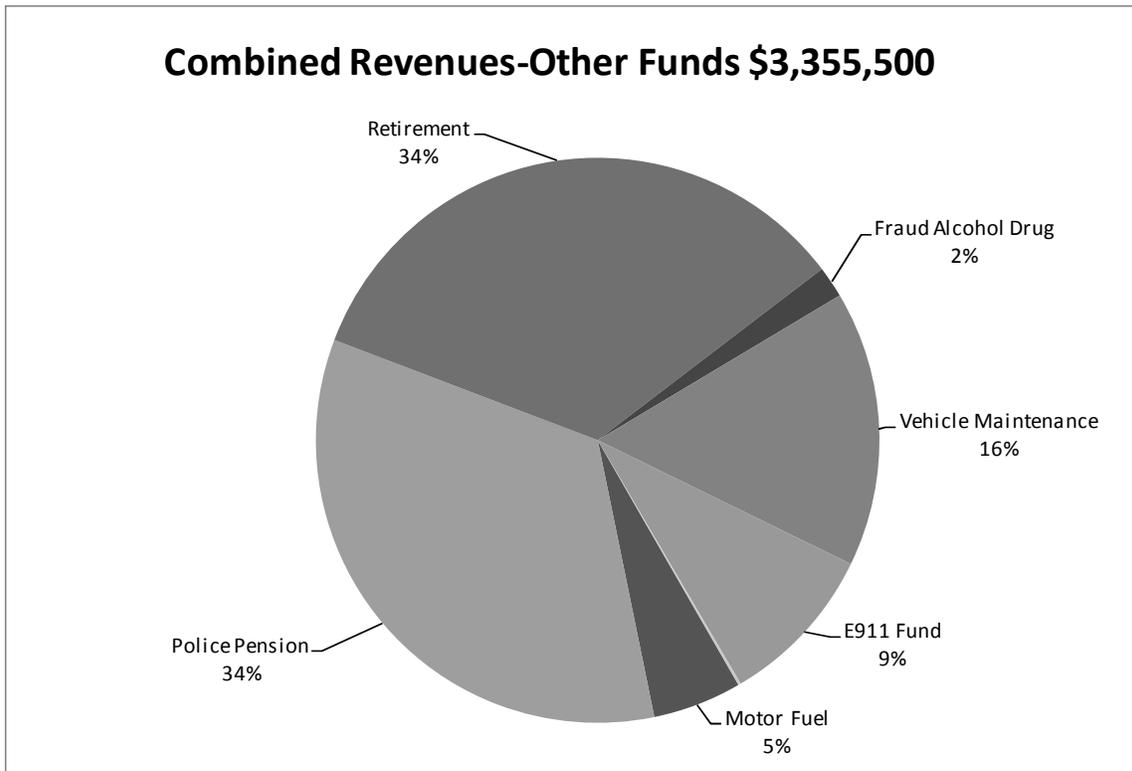
Expenditure Summary By Activity

Account Activity	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
General Fund - Operating					
Administrative Services	\$ 380,466	\$ 274,377	\$ 252,700	\$ 218,950	\$ 266,400
Finance	\$ 223,373	\$ 231,425	\$ 237,700	\$ 278,080	\$ 271,680
Police	\$ 2,475,217	\$ 2,516,114	\$ 2,779,600	\$ 2,385,694	\$ 2,904,595
Community & Econ. Development	\$ 443,233	\$ 444,989	\$ 473,700	\$ 461,120	\$ 491,850
Insurance/Common Expenses	\$ 1,048,897	\$ 1,052,641	\$ 1,124,600	\$ 1,267,043	\$ 1,287,505
Public Works	\$ 1,938,260	\$ 1,641,959	\$ 2,255,395	\$ 2,232,261	\$ 2,429,225
TOTAL	\$ 6,509,446	\$ 6,161,505	\$ 7,123,695	\$ 6,843,148	\$ 7,651,255
Special Revenue - Operating					
Vehicle Maintenance Fund	\$ 419,728	\$ 407,515	\$ 494,500	\$ 450,441	\$ 486,774
Fraud, Alcohol, Drug Fund	\$ -	\$ -	\$ -	\$ 43,500	\$ 60,400
Tax Increment Finance Fund	\$ 46,127	\$ 107,677	\$ 10,100	\$ 10,000	\$ -
E911 Fund	\$ 378,217	\$ 384,448	\$ 402,200	\$ 303,980	\$ 299,090
SSA Traffic Signal	\$ -	\$ -	\$ 6,900	\$ -	\$ 5,000
TOTAL	\$ 844,072	\$ 899,640	\$ 913,700	\$ 807,921	\$ 851,264
Debt Service - by Fund					
General Debt	\$ 548,705	\$ 481,581	\$ 481,600	\$ 481,578	\$ 481,582
Water & Sewer Improvements Fund	\$ 192,144	\$ 26,180	\$ 187,300	\$ 187,286	\$ 801,000
Tax Increment Finance Fund	\$ 887,332	\$ 579,205	\$ 799,700	\$ 1,398,008	\$ -
SSA Sedgebrook	\$ -	\$ 1,165,232	\$ -	\$ 1,162,475	\$ 1,163,500
TOTAL	\$ 1,628,181	\$ 2,252,198	\$ 1,468,600	\$ 3,229,347	\$ 2,446,082
Capital Projects - by Fund					
Motor Fuel Tax Fund	\$ 180,000	\$ 217,000	\$ 175,000	\$ 172,500	\$ 170,000
General Capital Fund	\$ 519,429	\$ 714,900	\$ 2,224,900	\$ 1,887,900	\$ 3,228,060
Water & Sewer Improvements Fund	\$ 95,604	\$ 52,801	\$ 675,800	\$ 536,100	\$ 670,000
TOTAL	\$ 795,033	\$ 984,701	\$ 3,075,700	\$ 2,596,500	\$ 4,068,060
Fund Transfer Out					
General Fund	\$ 774,697	\$ 1,222,235	\$ 1,761,700	\$ 1,761,700	\$ 4,583,800
Water and Sanitary Sewer Fund	\$ 166,031	\$ 171,587	\$ 167,900	\$ 173,700	\$ 186,700
Vehicle Maintenance Fund	\$ 29,936	\$ 28,406	\$ 29,100	\$ 29,100	\$ 41,245
E911 Fund	\$ 57,246	\$ 60,240	\$ 55,700	\$ 55,700	\$ -
TOTAL	\$ 1,027,910	\$ 1,482,468	\$ 2,014,400	\$ 2,020,200	\$ 4,811,745
Enterprise - Operating					
Water and Sanitary Sewer Fund	\$ 3,519,398	\$ 3,676,580	\$ 3,706,700	\$ 3,935,665	\$ 3,887,963
TOTAL	\$ 3,519,398	\$ 3,676,580	\$ 3,706,700	\$ 3,935,665	\$ 3,887,963
Employee Pensions					
Retirement Fund	\$ 687,856	\$ 678,282	\$ 699,800	\$ 720,778	\$ 1,136,200
Police Pension Fund	\$ 758,663	\$ 869,303	\$ 1,651,000	\$ 893,750	\$ 1,141,000
TOTAL	\$ 1,446,519	\$ 1,547,585	\$ 2,350,800	\$ 1,614,528	\$ 2,277,200
GRAND TOTAL	\$ 15,770,559	\$17,004,677	\$ 20,653,595	\$ 21,047,308	\$ 25,993,569

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

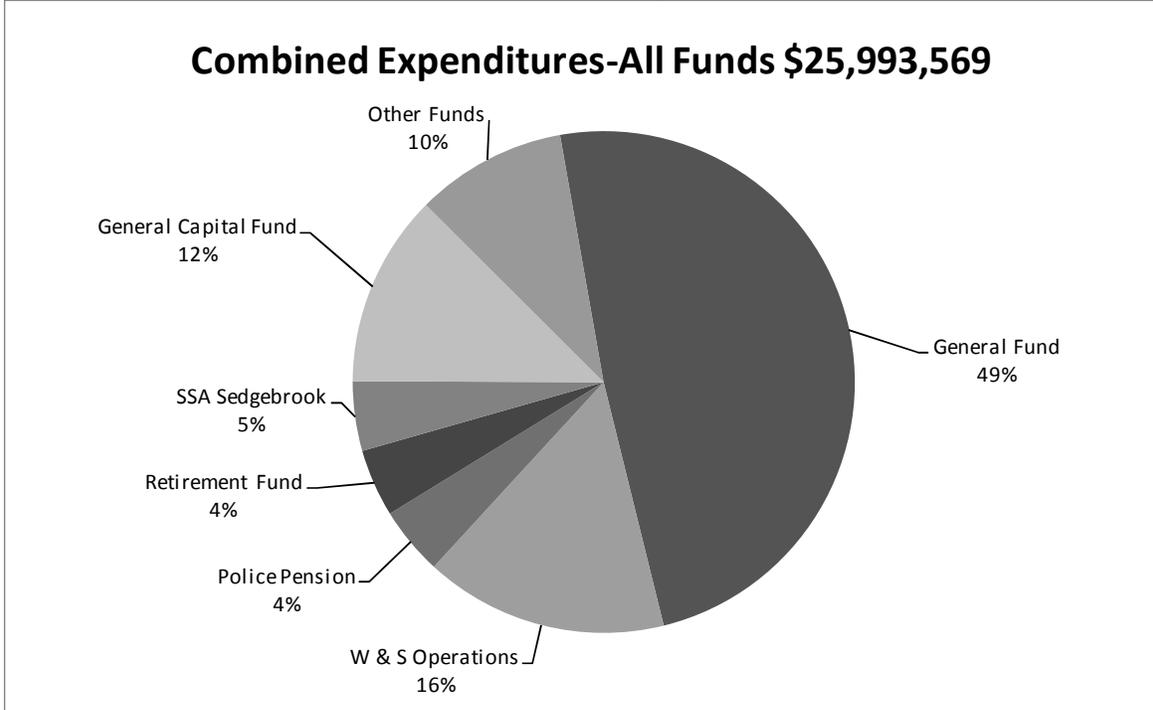


Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

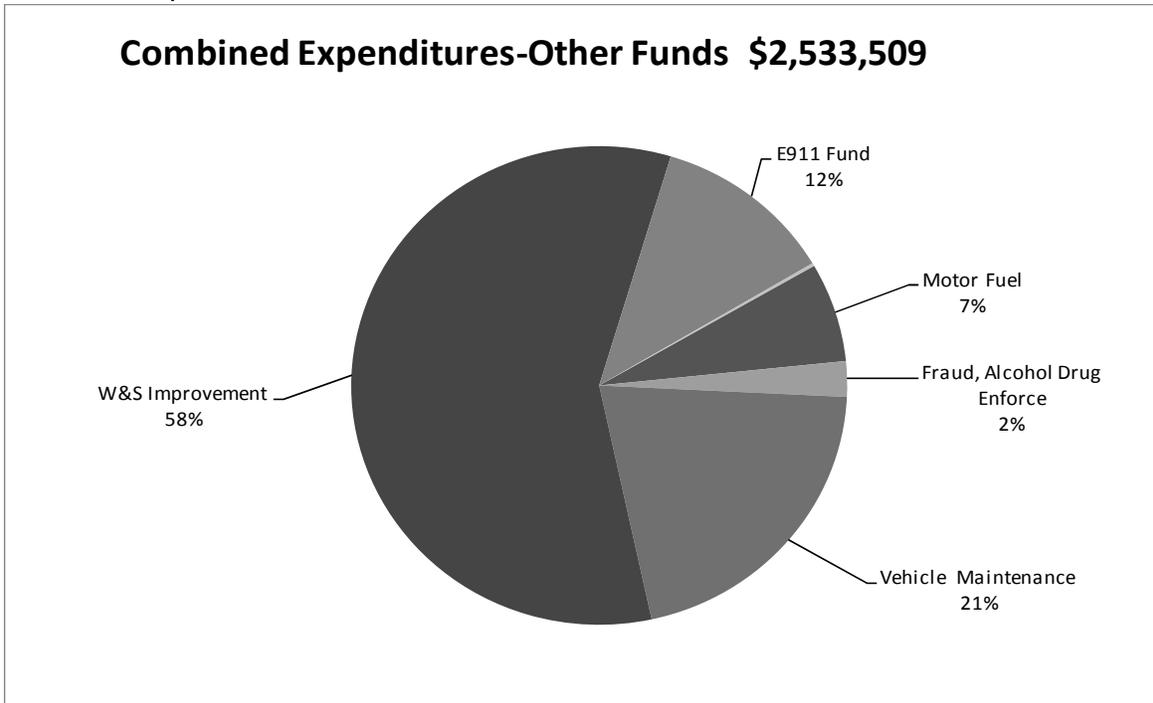


Combined Expenditures

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



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



Summary of 2013 Receipts and Expenditures - ALL FUNDS

Fund	Fund Balance 01/01/2013	Estimated		Est. Total Funds Avail.	Estimated Disbursements	Estimated Fund Balance 12/31/2013
		Property Tax Receipts	Est. Other Receipts			
General Fund	\$11,612,467	\$ -	\$10,906,250	\$22,518,717	\$ 9,086,426	\$13,432,291
Water & Sewer Fund	\$ 1,311,705	\$ -	\$ 3,816,200	\$ 5,127,905	\$ 4,109,365	\$ 1,018,541
W&S Improvements Fund	\$ 392,455	\$ -	\$ 1,116,050	\$ 1,508,505	\$ 723,386	\$ 785,119
Motor Fuel Tax Fund	\$ 74,884	\$ -	\$ 215,240	\$ 290,124	\$ 172,500	\$ 117,624
Retirement Fund	\$ 95,694	\$ 494,730	\$ 206,255	\$ 796,679	\$ 720,778	\$ 75,901
Fraud, Alcohol, Drug Enforc	\$ 69,547	\$ -	\$ -	\$ 69,547	\$ 43,500	\$ 26,047
Vehicle Maintenance Fund	\$ 76,611	\$ -	\$ 523,600	\$ 600,211	\$ 519,241	\$ 80,970
TIF Fund	\$ 6,770,324	\$ -	\$ 1,773,910	\$ 8,544,234	\$ 3,390,839	\$ 5,153,395
E911 Fund	\$ 127,682	\$ -	\$ 316,400	\$ 444,082	\$ 359,680	\$ 84,402
SSA Sedgebrook	\$ 2,029,893	\$ -	\$ -	\$ 2,029,893	\$ -	\$ 2,029,893
SSA Westminister Signal	\$ 18,493	\$ -	\$ -	\$ 18,493	\$ -	\$ 18,493
Police Pension Fund	\$16,471,709	\$ 860,150	\$ 1,506,000	\$18,837,859	\$ 893,750	\$17,944,109
GRAND TOTAL	\$39,051,464	\$ 1,354,880	\$20,379,905	\$60,786,249	\$ 20,019,464	\$40,766,785

Summary of 2014 receipts and expenditures - ALL FUNDS

Fund	Estimated Fund Balance 01/01/2014	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursements	Estimated Fund Balance 12/31/2014
General Capital Fund			\$ 4,604,250	\$ 4,604,250	\$ 3,228,060	\$ 1,376,190
Water & Sewer Fund	\$ 1,018,541	\$ -	\$ 3,854,300	\$ 4,872,841	\$ 4,074,663	\$ 798,178
W&S Improvements Fund	\$ 785,119	\$ -	\$ 1,279,300	\$ 2,064,419	\$ 1,471,000	\$ 593,419
Motor Fuel Tax Fund	\$ 117,624	\$ -	\$ 171,200	\$ 288,824	\$ 170,000	\$ 118,824
Retirement Fund	\$ 75,901	\$ 961,100	\$ 175,100	\$ 1,212,101	\$ 1,136,200	\$ 75,901
Fraud, Alcohol, Drug Enforc	\$ 26,047	\$ -	\$ -	\$ 26,047	\$ 60,400	\$ (34,353)
Vehicle Maintenance Fund	\$ 80,970	\$ -	\$ 529,500	\$ 610,470	\$ 528,019	\$ 82,451
TIF Fund	\$ 5,153,395	\$ -	\$ -	\$ 5,153,395	\$ -	\$ 5,153,395
E911 Fund	\$ 84,402	\$ -	\$ 312,200	\$ 396,602	\$ 299,090	\$ 97,512
SSA Sedgebrook	\$ 2,029,893	\$ -	\$ 1,163,500	\$ 3,193,393	\$ 1,163,500	\$ 2,029,893
SSA Westminister Signal	\$ 18,493	\$ -	\$ 5,000	\$ 23,493	\$ 5,000	\$ 18,493
Police Pension Fund	\$17,944,109	\$ 586,000	\$ 555,000	\$19,085,109	\$ 1,141,000	\$17,944,109
GRAND TOTAL	\$40,766,785	\$ 1,547,100	\$23,317,050	\$65,630,935	\$ 25,987,569	\$39,643,366

Summary of Available Funds Fund Balances

Fund	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Estimate	FY2013 Budget	Minimum Fund Balance if required
General Fund	\$ 8,150,295	\$ 9,590,075	\$ 8,940,375	\$13,432,291	\$11,389,354	\$ 7,856,400
Water & Sewer Fund	\$ 930,738	\$ 1,102,118	\$ 1,102,738	\$ 1,018,541	\$ 798,178	\$ 762,480
W&S Improvements Fund	\$ 119,148	\$ 32,376	\$ 177,848	\$ 785,119	\$ 593,419	\$ -
Motor Fuel Tax Fund	\$ 42,968	\$ 71,948	\$ 37,418	\$ 117,624	\$ 118,824	\$ -
Police Pension Fund	\$14,344,395	\$14,868,201	\$15,778,895	\$17,944,109	\$17,944,109	\$ -
Retirement Fund	\$ 76,564	\$ 89,992	\$ 76,564	\$ 75,901	\$ 75,901	\$ -
Vehicle Maintenance Fund	\$ -	\$ -	\$ -	\$ 80,970	\$ 82,451	\$ -
TIF District Fund	\$ 316,210	\$ 849,979	\$ 1,522,410	\$ 5,153,395	\$ 5,153,395	\$ -
E911 Fund	\$ (9,308)	\$ 99,295	\$ 95,792	\$ 84,402	\$ 97,512	\$ -
SSA No. 1A Fund	\$ -	\$ -	\$ -	\$ 18,493	\$ 18,493	\$ -
GRAND TOTAL	\$23,971,010	\$26,703,984	\$27,732,040	\$38,710,845	\$36,271,636	

Significant Changes in Fund

Balances General Fund - None

Water & Sewer Improvement Fund -None

Police Pension Fund - The amount of revenue for the Police Pension Fund is determined from an actuarial study each year and is consistently higher than the expenses since much of the revenue is used to pay for future pension benefits as opposed to current expenses. Therefore, the "excess" revenues are invested within for future use and the fund balance will typically grow each year through the higher revenues and investment income.

TIF District Fund - None

E-911 Fund - None

Combined Summary of Revenues and Expenditures

Fiscal Year 2014

Revenues	FY2011 Totals Actual	FY2012 Totals Estimated	FY2013 Totals Approved	General	Special Revenue	Enterprise	Pensions
Est Beginning Fund Balance			\$38,710,845	\$ 13,432,291	\$ 5,454,884	\$ 1,803,660	\$18,020,010
Taxes	\$12,804,176	\$12,774,315	\$10,904,600	\$ 9,357,500	\$ -	\$ -	\$ 1,547,100
Licenses & Fees	\$ 5,007,765	\$ 4,649,150	\$ 5,004,000	\$ 545,200	\$ 312,000	\$ 4,146,800	\$ -
Fines & Forfeitures	\$ 492,402	\$ 446,000	\$ 495,000	\$ 495,000	\$ -	\$ -	\$ -
Allotments, Grants, Reimb.	\$ 413,465	\$ 412,900	\$ 360,000	\$ 189,000	\$ 171,000	\$ -	\$ -
Miscellaneous	\$ 226,655	\$ 302,000	\$ 281,000	\$ 59,000	\$ -	\$ 6,000	\$ 216,000
Other Revenue	\$ 930,771	\$ 1,653,920	\$ 894,555	\$ 22,000	\$ 529,900	\$ 3,500	\$ 339,155
Total	\$19,875,234	\$20,238,285	\$17,939,155	\$ 10,667,700	\$ 1,012,900	\$ 4,156,300	\$ 2,102,255
Expenditures							
Personal Services	\$ 5,190,372	\$ 5,291,240	\$ 5,541,300	\$ 4,754,600	\$ 150,100	\$ 636,600	\$ -
Contractual Services	\$ 5,160,017	\$ 5,770,168	\$ 6,224,832	\$ 2,499,005	\$ 410,364	\$ 3,213,463	\$ 102,000
Commodities	\$ 307,576	\$ 365,305	\$ 430,200	\$ 185,400	\$ 216,600	\$ 28,200	\$ -
Other Charges	\$ 842,237	\$ 923,649	\$ 1,368,550	\$ 206,250	\$ 13,800	\$ 9,700	\$ 1,138,800
Capital Outlay	\$ 2,526,670	\$ 3,218,431	\$ 211,245	\$ -	\$ 211,245	\$ -	\$ -
Total	\$14,026,872	\$15,568,792	\$13,776,127	\$ 7,645,255	\$ 1,002,109	\$ 3,887,963	\$ 1,240,800
Other Financing Sources							
Interfund Transfers In			\$ -		\$ -	\$ -	\$ -
Interfund Transfers (Out)			\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Loans In			\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Loans (Out)			\$ -	\$ -	\$ -	\$ -	\$ -
External Loans In			\$ -		\$ -	\$ -	\$ -
External Loans (Out)			\$ (481,582)	\$ (481,582)	\$ -	\$ -	\$ -
Use of Reserves			\$ 3,110,000	\$ 3,000,000	\$ -	\$ 110,000	\$ -
Total	\$ -	\$ -	\$ 2,628,418	\$ 2,518,418	\$ -	\$ 110,000	\$ -
Revenues & Other Financing Sources Over Expenditures			\$ 6,791,446	\$ 5,540,863	\$ 10,791	\$ 378,337	\$ 861,455
Ending Fund Balance			\$22,128,795	\$ 18,973,154	\$ 5,465,675	\$ 2,181,997	\$18,881,465

Village of Lincolnshire Fund Structure

**Village of Lincolnshire
Budgetary Funds**

Governmental Funds

General Fund

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

Special Revenue Funds

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

Debt Service Fund

General: Capital Debt
 Special Service Area (SSA) Sedgebrook

Capital Projects Fund

General Capital
 Special Service Area (SSA) Traffic Signal

Proprietary Funds

Enterprise Fund

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

Internal Service Fund

Vehicle Maintenance

Fiduciary Fund

Pension Trust Fund

Police Pension



Major Fund Descriptions

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

MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

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

RETIREMENT FUND

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

TAX INCREMENTAL FINANCING FUND (TIF)

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

NON-MAJOR GOVERNMENTAL FUNDS

MOTOR FUEL TAX FUND

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

E911 FUND

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

SPECIAL SERVICE AREA (SSA) FUND - SEDGEBROOK

This is a Debt Service Fund created to construct the public improvements related to the development of the Sedgebrook Continuing Care Retirement Community. Debt service for the public improvements are collected through a special tax on the benefitting property owners.

SPECIAL SERVICE AREA (SSA) FUND - TRAFFIC SIGNAL

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

MAJOR PROPRIETARY FUNDS

WATER AND SEWER SANITARY FUND - ENTERPRISE FUND

The Water and Sanitary Sewer Fund is comprised of 3 "divisions" (1) administration, (2) operations, and (3) capital improvements. The first two divisions are designed to operate as a self-supporting "fund." Administration includes the billing system and professional services which serve to prepare plans for future capital improvements. Operations maintain the water supply system and the sanitary sewer collection system. This also includes installing, reading, testing and repairing the meters used for the billing process. The Capital Improvement division is the funding arm of this enterprise fund. Its revenues are derived from development-related sources in the form of connection tap-on fees.

NON-MAJOR PROPRIETARY FUNDS

VEHICLE MAINTENANCE - INTERNAL SERVICE FUND

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

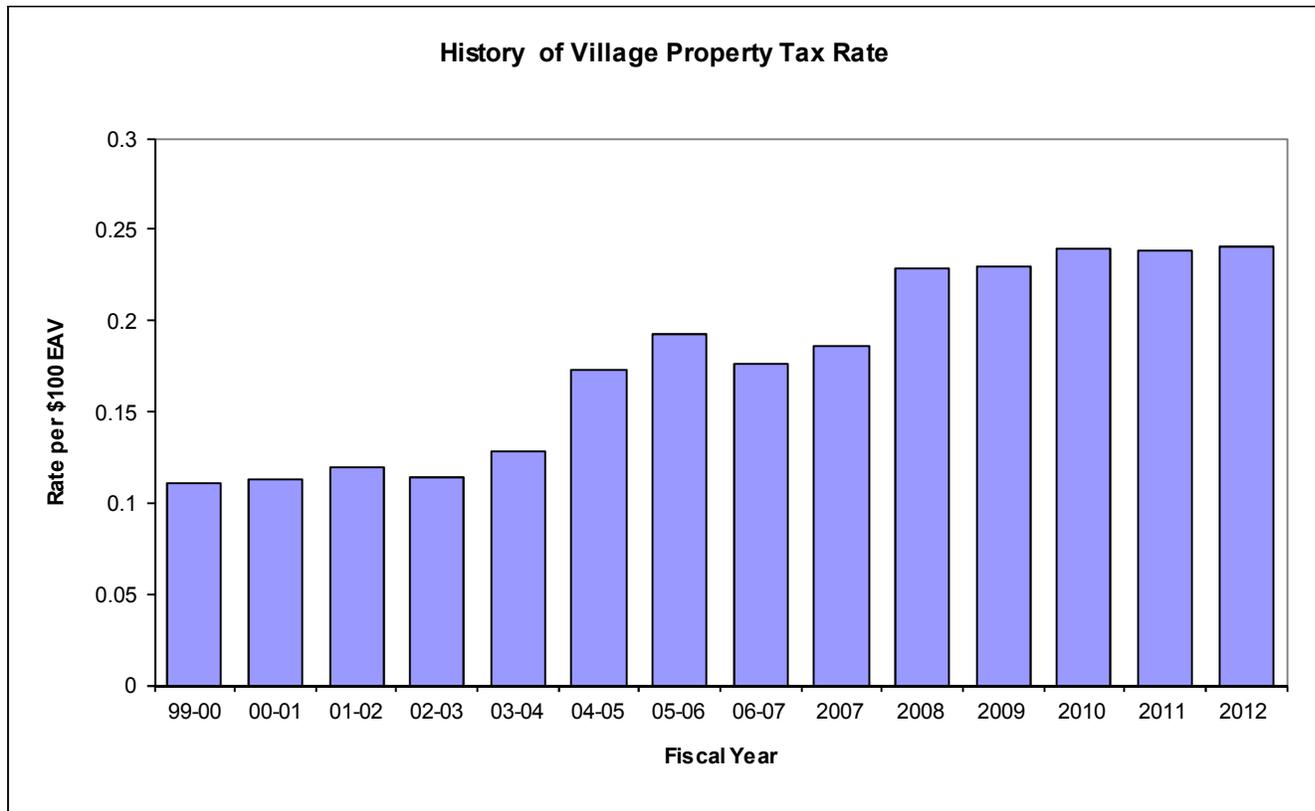
POLICE PENSION FUND

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

Bonded Debt Analysis

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

History of the Village of Lincolnshire Property Tax Rate



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

Debt Margin

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

<u>Equalized Assessed Valuation (2012 tax year):</u>	\$562,195,221
Debt limit - 8.625% of assessed valuation	\$48,489,338
Amount of general obligation debt	\$0
 <u>Debt Margin allowed</u>	 \$513,703,883

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



Summary of Long-Term Debt

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

External Loans

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

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

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

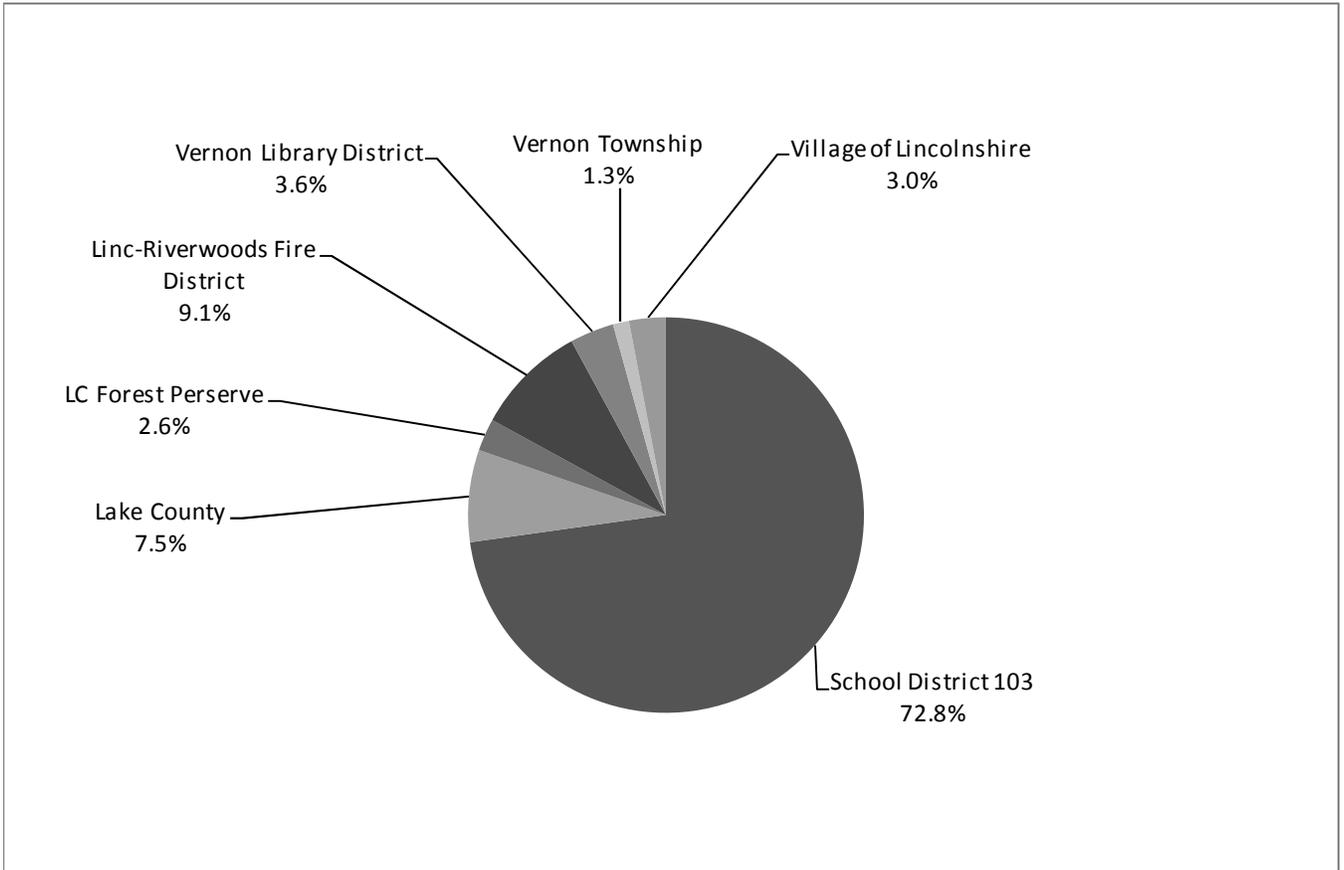
LOAN CONSOLIDATION AND REFINANCING – In 2011, the loans above were consolidated and refinanced to take advantage of more favorable interest rates. The new rate is 2.6% for seven years and the total refinanced was \$4,480,000.

Internal Loans - None

Summary of Long-Term Debt

Purpose	Maturity Date	Original Debt	Current Debt		Balance 1/1/2011
			Principal	Interest	
<u>EXTERNAL LOANS</u>					
Consolidated Loan (Schelter Road and Park Property Purchase Loan)*	2018	\$4,840,000	\$2,859,542	\$270,740	\$3,130,282
Water and Sewer Improvements*	2018	\$2,200,000	\$1,112,044	\$105,287	\$1,217,331
Total		\$7,040,000	\$3,971,586	\$376,027	\$4,347,613
<u>INTERNAL LOANS</u>					
None		\$0	\$0	\$0	\$0
Total		\$0	\$0	\$0	\$0
Total All Loans		\$7,040,000	\$3,971,586	\$376,027	\$4,347,613

Distribution of Property Tax Dollars



An average home with a value of \$500,000 will pay a total property tax of \$13,294 of which \$398 is received by the Village of Lincolnshire for its two employee pension funds

*Includes Road and Bridge and Gravel Funds.

Source: Lake County Tax Extension Office

Property taxpayers in the Village of Lincolnshire are impacted by many taxing entities, all of which are reflected on ar tax bills. The above chart illustrates the percent of the total tax bill paid to each taxing body by Lincolnshire property. The total rate includes not only taxes paid to Village government, used only for employee pensions and bonded indebtedness as required by law, but taxes levied by the County of Lake and the Lake County Forest Preserve District School Districts 103, 125 and 532, Vernon Township, the Vernon Area Public Library District and the Lincolnshire-Riverwoods Fire Protection District. The services provided by these districts are sometimes provided by municipalities which then may levy a higher tax rate. In our area, however, each function is provided by a separate "district," each with its own governing body and tax levy authority. The Village provides Police protection, parks construction and maintenance of non-arterial streets, forestry services, water distribution and sanitary sewer collection, planning and community development, and building review and inspection among its major services.

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

Area Tax Rate Comparison

Individual Taxing Body Rates

Entity	2007	2008	2009	2010	2011	2012
Village of Vernon Hills	0.000	0.000	0.000	0.000	0.000	0.000
Village of Gurnee	0.000	0.000	0.000	0.000	0.000	0.000
Village of Riverwoods	0.095	0.095	0.102	0.110	0.122	0.135
Village of Lincolnshire	0.186	0.229	0.230	0.239	0.238	0.241
Village of Libertyville	0.429	0.429	0.436	0.466	0.497	0.565
Village of Deerfield	0.356	0.356	0.369	0.443	0.605	0.719
City of Highland Park	0.517	0.517	0.536	0.586	0.643	0.709
Village of Lake Bluff	0.477	0.477	0.556	0.624	0.678	0.763
Village of Buffalo Grove	0.649	0.649	0.750	0.797	0.852	0.929
City of Lake Forest	0.851	0.851	0.902	0.990	1.035	1.148
Village of Mundelein	1.120	1.120	1.179	1.227	1.344	1.481
School District 103	2.207	2.200	2.201	2.378	2.558	2.842
School District 125	2.114	2.139	2.185	2.306	2.465	2.751
College of Lake County (53)	0.192	0.196	0.200	0.218	0.240	0.272
Lake County	0.444	0.453	0.464	0.505	0.554	0.608
Lake County Forest Preser	0.201	0.199	0.200	0.198	0.201	0.212
Vernon Township	0.050	0.049	0.050	0.054	0.057	0.060
Vernon Road & Bridge	0.022	0.022	0.023	0.023	0.024	0.046
Vernon Special Rd Imp Fur	0.020	0.021	0.021	0.025	0.011	0.020
Lincolnshire-Rwoods Fire	0.506	0.529	0.552	0.606	0.662	0.734
Vernon Library District	0.219	0.222	0.226	0.241	0.261	0.291

Total Tax Rate Comparison

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

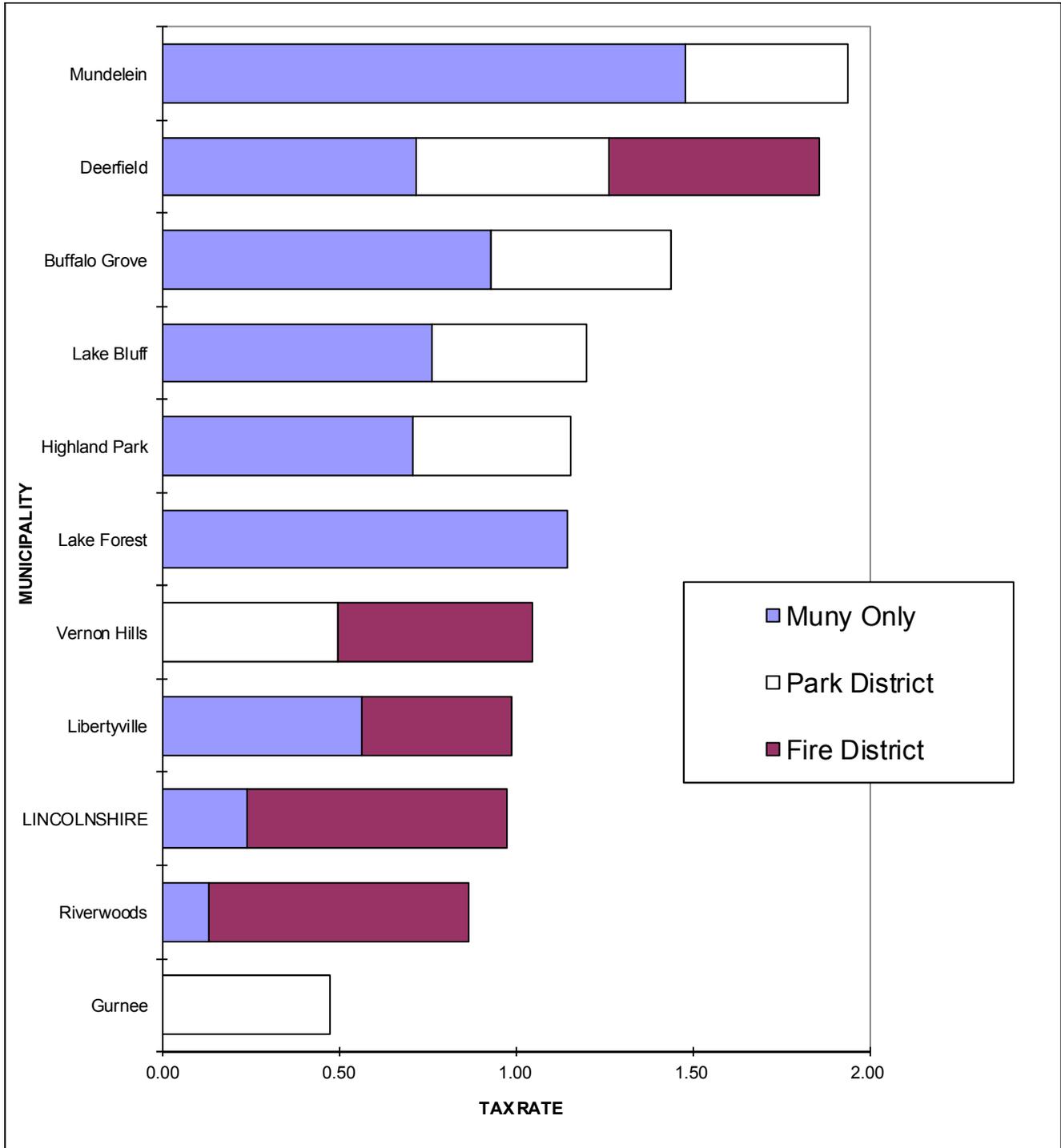
City of Lake Forest	3.803	3.874	4.025	4.305	4.626	5.099
Village of Lake Bluff	4.848	5.014	5.144	5.571	6.039	6.085
Village of Riverwoods	5.435	5.583	5.827	6.338	6.944	7.514
Village of Libertyville	6.010	6.089	6.131	6.531	6.821	7.532
City of Highland Park	5.711	5.795	6.038	6.445	7.256	7.612
Village of Lincolnshire	6.161	6.259	6.352	6.793	7.271	8.057
Village of Deerfield	5.940	6.096	6.357	6.942	7.738	8.435
Village of Vernon Hills	7.017	7.006	7.049	7.595	8.057	8.854
Village of Gurnee	6.691	6.595	6.823	7.267	7.876	8.904
Village of Buffalo Grove	7.159	7.103	7.336	7.843	8.399	9.222
Village of Mundelein	6.620	7.890	8.034	8.643	9.448	10.690

Source: Lake County Tax Extension Office

<http://countyclerk.lakecountyil.gov>

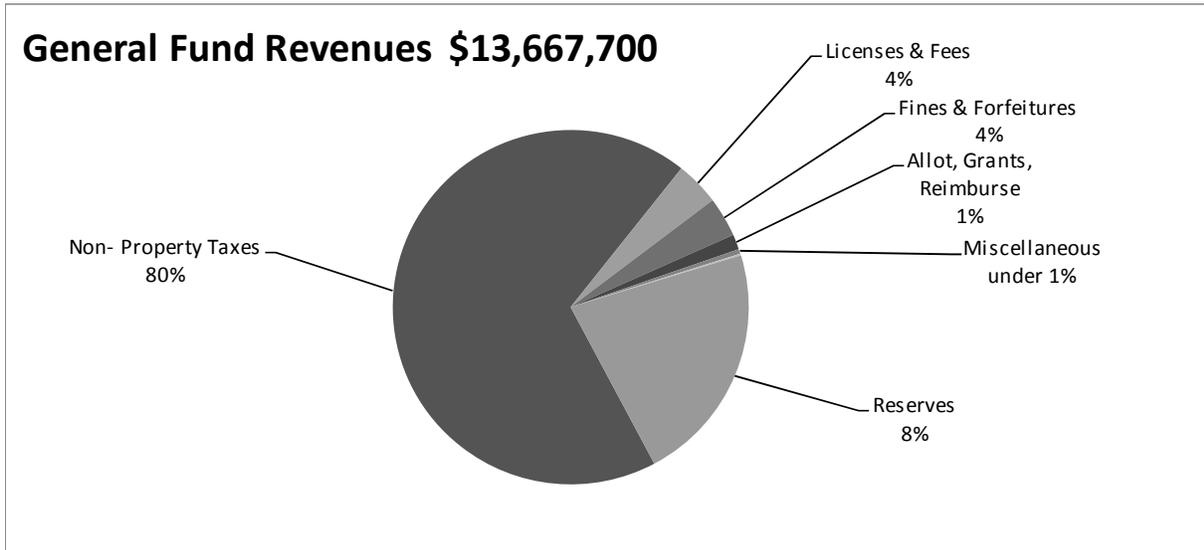
Area Tax Rate Comparisons - Basic Village Services

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

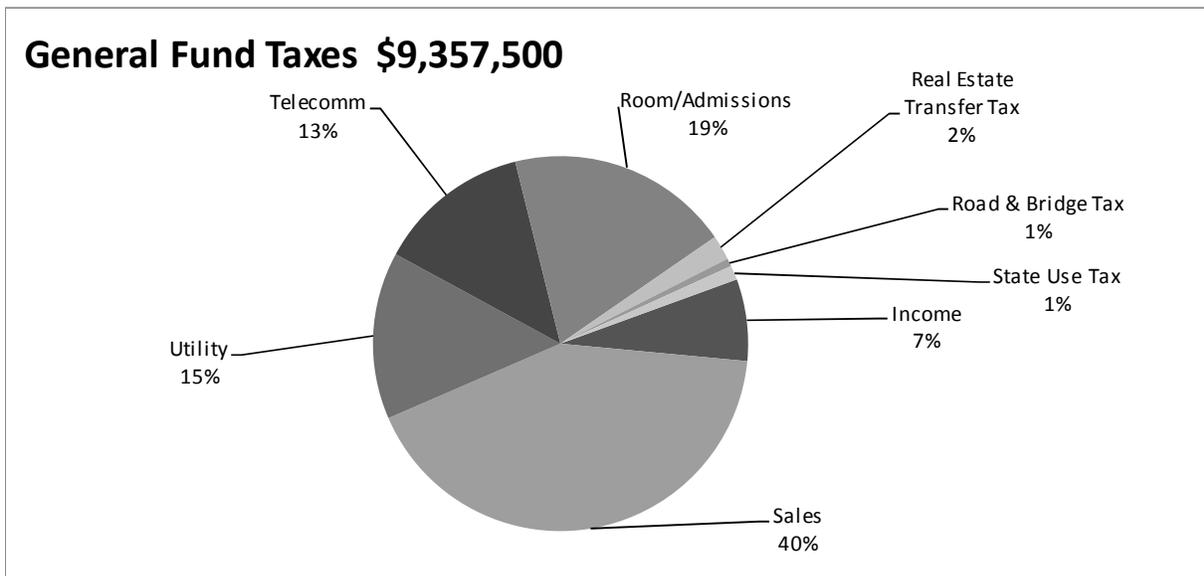


GENERAL FUND

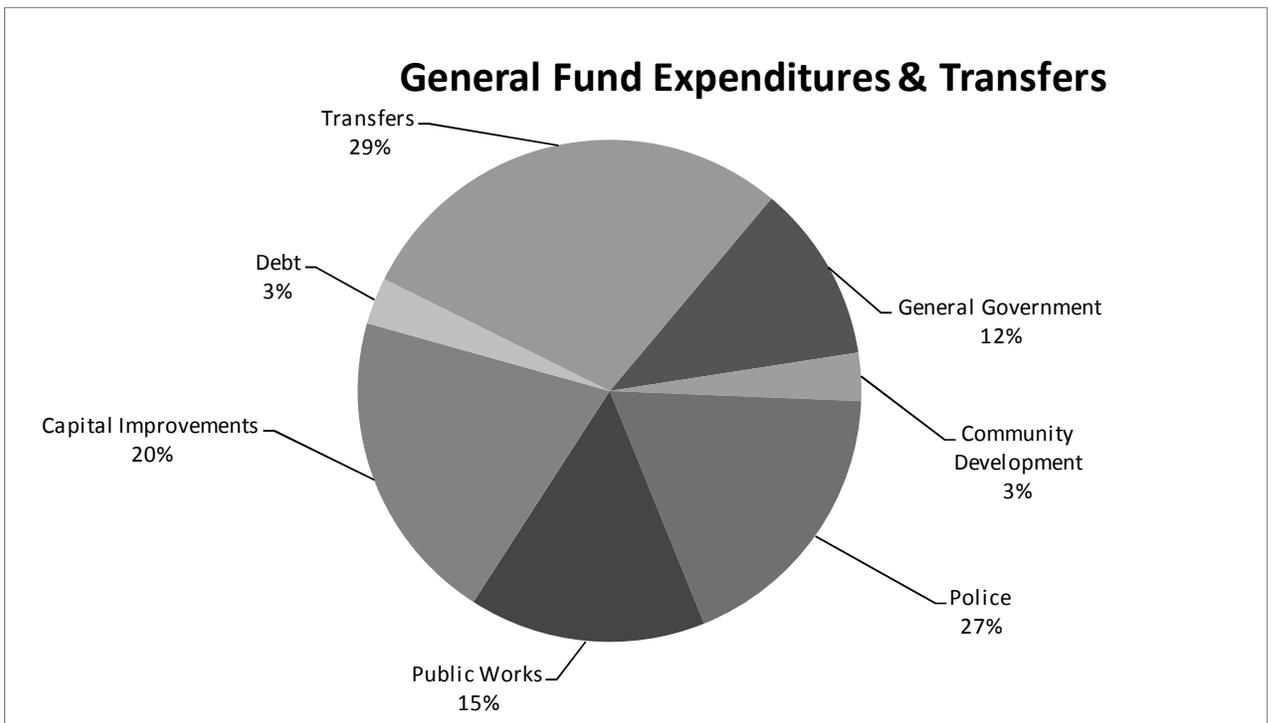
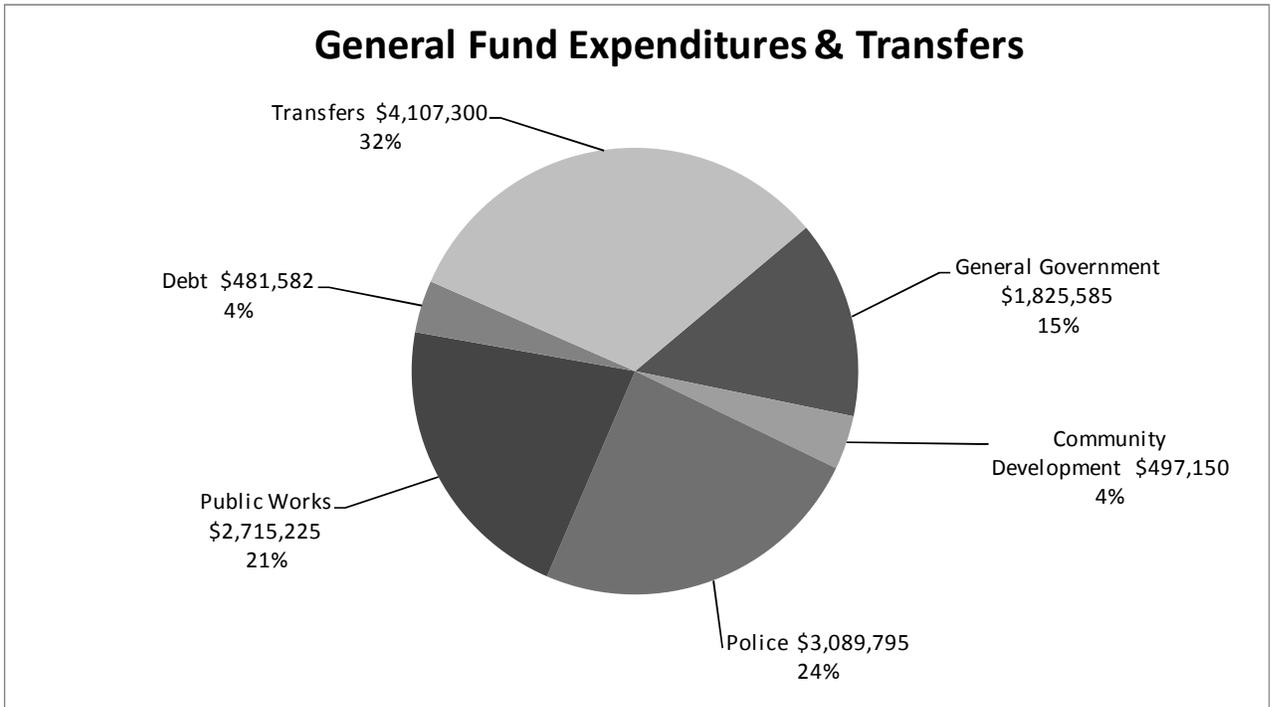
The General Fund is the main operating fund of the Village government. All revenues that are not required by law or Village policy to be segregated into a separate fund are included here. All expenditures that do not have another designated funding source are also found here. The majority of tax revenue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



Since "Taxes" make up the largest portion of the General Fund Revenues, the chart below depicts the makeup of these taxes.



General Fund Expenditures & Transfers



General Fund - Fund Summary

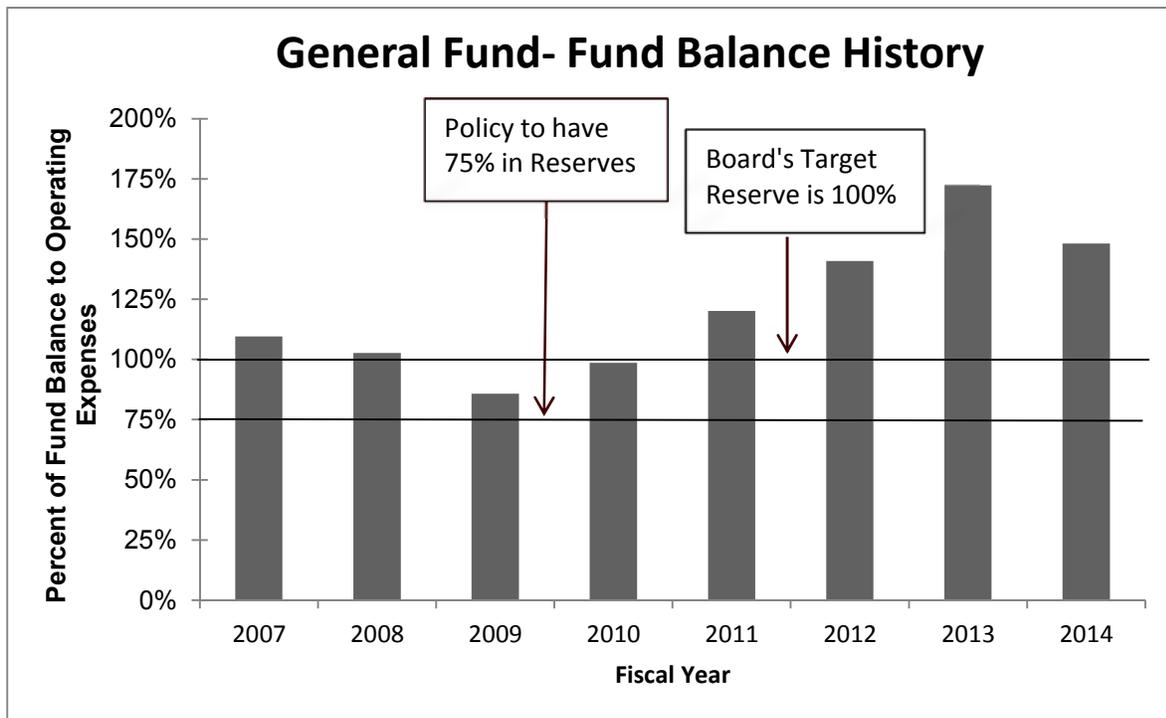
REVENUE

	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Miscellaneous Taxes	\$ 8,742,307	\$ 9,674,677	\$ 9,136,300	\$ 9,646,000	\$ 9,357,500
Licenses and Fees	\$ 440,325	\$ 569,131	\$ 504,800	\$ 509,850	\$ 545,200
Fines & Forfeitures	\$ 489,422	\$ 492,402	\$ 515,000	\$ 446,000	\$ 495,000
Allots, Grants & Reimbursements	\$ 210,317	\$ 193,707	\$ 444,700	\$ 197,900	\$ 189,000
Miscellaneous Revenue	\$ 55,463	\$ 29,386	\$ 63,500	\$ 82,500	\$ 59,000
Other Income	\$ 31,486	\$ 24,563	\$ 22,000	\$ 24,000	\$ 22,000
General Fund Reserves	\$ -	\$ -	\$ 881,200	\$ -	\$ 3,000,000
TOTAL	\$ 9,969,320	\$ 10,983,866	\$ 11,567,500	\$ 10,906,250	\$ 13,667,700

EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
General Government	\$ 1,652,736	\$ 1,558,443	\$ 1,615,000	\$ 1,764,073	\$ 1,825,585
Community & Economic Development	\$ 448,122	\$ 450,212	\$ 478,900	\$ 466,320	\$ 497,150
Police	\$ 2,632,126	\$ 2,698,919	\$ 2,962,900	\$ 2,568,994	\$ 3,089,795
Public Works	\$ 2,181,159	\$ 1,916,166	\$ 2,538,195	\$ 2,515,061	\$ 2,715,225
Debt & Transfers	\$ 918,705	\$ 1,241,581	\$ 1,772,000	\$ 1,771,978	\$ 4,588,882
TOTAL	\$ 7,832,848	\$ 7,865,321	\$ 9,366,995	\$ 9,086,426	\$ 12,716,637

General Fund - Fund Balance History



Over the last 8 years, the General Fund balance has shown steady consistency. The above graph illustrates the relationship between the growing operating expenses and debt service as a ratio to the available fund balance. The decrease in FY 06-07 resulted from using excess reserves to assist with several capital projects, especially the new water transmission main. The Village Board policy is to maintain at least 75%, with the goal of 100% of operating expenses and debt service in reserve.

As a result of prudent fiscal policy and responsible budget management, the Village has been successful in its efforts to add to or maintain its General Fund balance.

The level of a municipality's fund balance can determine its ability to withstand unexpected financial emergencies, such as may result from natural disasters, revenue shortfalls or steep rises in inflation. It also can determine the ability to accumulate funds for large-scale purchases without having to borrow.

Fiscal Year	Fund Balance	Operating Expenses Ratio (in thousands)	
04-05	\$8,836	\$6,910	128%
05-06	\$11,686	\$7,335	159%
06-07	\$10,672	\$8,218	130%
2007	\$9,412	\$8,278	114%
2008	\$9,351	\$8,663	108%
2009	\$8,438	\$8,550	99%
2010	\$8,150	\$7,895	103%
2011	\$9,690	\$7,455	130%

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
FUND 01 - GENERAL FUND REVENUES					
<u>TAXES</u>					
01-00-70-4010 State Income Tax	\$ 567,125	\$ 631,615	\$ 640,200	\$ 645,000	\$ 660,000
01-00-70-4020 Sales Tax	\$ 2,538,283	\$ 2,504,251	\$ 2,603,000	\$ 2,650,000	\$ 2,700,000
01-00-70-4021 Local Home Rule Sales Tax	\$ 1,126,189	\$ 1,184,486	\$ 1,191,000	\$ 1,500,000	\$ 1,230,000
01-00-70-4030 Utility Tax	\$ 1,275,799	\$ 1,203,500	\$ 1,340,000	\$ 1,350,000	\$ 1,350,000
01-00-70-4032 Telecommunications Tax	\$ 1,210,032	\$ 1,336,166	\$ 1,200,000	\$ 1,300,000	\$ 1,236,000
01-00-70-4040 Room And Admission Tax	\$ 1,604,652	\$ 1,709,250	\$ 1,791,000	\$ 1,800,000	\$ 1,800,000
01-00-70-4050 Real Estate Transfer Tax	\$ 240,916	\$ 921,597	\$ 195,000	\$ 230,000	\$ 200,000
01-00-70-4060 Road & Bridge Tax	\$ 73,304	\$ 72,226	\$ 65,500	\$ 59,000	\$ 65,500
01-00-70-4091 State Use Tax	\$ 106,007	\$ 111,586	\$ 110,600	\$ 112,000	\$ 116,000
	\$ 8,742,307	\$ 9,674,677	\$ 9,136,300	\$ 9,646,000	\$ 9,357,500
<u>LICENSES & FEES</u>					
01-00-75-4120 Liquor Licenses	\$ 62,235	\$ 60,625	\$ 61,200	\$ 63,700	\$ 62,000
01-00-75-4125 Beach Tags	\$ 7,193	\$ 7,457	\$ 7,500	\$ 6,300	\$ 7,100
01-00-75-4126 Park User Fees	\$ 39,788	\$ 45,964	\$ 30,000	\$ 39,000	\$ 30,000
01-00-75-4130 Amusement Devices	\$ 4,550	\$ 4,150	\$ 4,100	\$ 4,200	\$ 4,100
01-00-75-4135 Application Fees	\$ 7,163	\$ 7,271	\$ 5,000	\$ 5,200	\$ 5,000
01-00-75-4140 Engineering Fees	\$ 13,553	\$ 11,885	\$ 12,000	\$ 12,600	\$ 12,000
01-00-75-4145 Planner Fees	\$ 2,891	\$ 3,130	\$ 5,000	\$ 2,200	\$ 2,500
01-00-75-4150 Plan Review Fees	\$ 28,674	\$ 41,932	\$ 32,000	\$ 40,000	\$ 35,000
01-00-75-4155 Annexation Fees	\$ -	\$ -	\$ -	\$ -	\$ -
01-00-75-4160 Building Permit Fees	\$ 109,836	\$ 217,317	\$ 180,000	\$ 170,000	\$ 200,000
01-00-75-4165 Acreage Impact Fees	\$ -	\$ -	\$ -	\$ 9,400	\$ 19,500
01-00-75-4166 Forester Fees	\$ 975	\$ 1,400	\$ 1,000	\$ 200	\$ 1,000
01-00-75-4170 Misc. Licenses & Fees	\$ 22,519	\$ 15,407	\$ 20,000	\$ 15,000	\$ 20,000
01-00-75-4190 Cable Tv Franchise	\$ 139,198	\$ 150,593	\$ 145,000	\$ 140,000	\$ 145,000
01-00-75-4191 Waste Hauler Fees	\$ 1,750	\$ 2,000	\$ 2,000	\$ 2,050	\$ 2,000
	\$ 440,325	\$ 569,131	\$ 504,800	\$ 509,850	\$ 545,200
<u>FINES & FORFEITURES</u>					
01-00-80-4210 Court Fines	\$ 371,007	\$ 394,242	\$ 410,000	\$ 350,000	\$ 390,000
01-00-80-4230 Alarm Fines & Fees	\$ 5,000	\$ 3,675	\$ 5,000	\$ 4,500	\$ 5,000
01-00-80-4240 Administrative Tow Fees	\$ 113,415	\$ 94,485	\$ 100,000	\$ 91,500	\$ 100,000
	\$ 489,422	\$ 492,402	\$ 515,000	\$ 446,000	\$ 495,000

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
FUND 01 - GENERAL FUND REVENUES (continued)					
<u>ALLOTMENTS, GRANTS & REIMBURSEMENTS</u>					
01-00-85-4310 Police Grants	\$ 8,650	\$ 8,662	\$ 17,600	\$ 6,500	\$ 6,500
01-00-85-4320 Police Training Reimburse	\$ 4,659		\$ 10,600	\$ 10,900	\$ -
01-00-85-4335 Miscellaneous Grants	\$ 41,420	\$ 13,100	\$ 246,500	\$ 20,500	\$ 22,500
01-00-85-4340 Police Services	\$ 155,588	\$ 171,945	\$ 170,000	\$ 160,000	\$ 160,000
	\$ 210,317	\$ 193,707	\$ 444,700	\$ 197,900	\$ 189,000
<u>MISCELLANEOUS REVENUE</u>					
01-00-90-4410 Sale Of Surplus Property	\$ 12,057	\$ 16,312	\$ 24,500	\$ 42,000	\$ 20,000
01-00-90-4420 Tree Revenue	\$ -		\$ 5,000	\$ 2,000	\$ 5,000
01-00-90-4430 Other Income	\$ 43,406	\$ 13,074	\$ 34,000	\$ 38,500	\$ 34,000
	\$ 55,463	\$ 29,386	\$ 63,500	\$ 82,500	\$ 59,000
<u>OTHER INCOME</u>					
01-00-95-4510 Interest Income	\$ 31,486	\$ 24,563	\$ 22,000	\$ 24,000	\$ 22,000
	\$ 31,486	\$ 24,563	\$ 22,000	\$ 24,000	\$ 22,000
TOTAL REVENUE	\$ 9,969,320	\$10,983,866	\$ 10,686,300	\$ 10,906,250	\$ 10,667,700
USE OF RESERVES	\$ -	\$ -	\$ 881,200	\$ -	\$ 3,000,000
FUNDS AVAILABLE	\$ 9,969,320	\$10,983,866	\$ 11,567,500	\$ 10,906,250	\$ 13,667,700



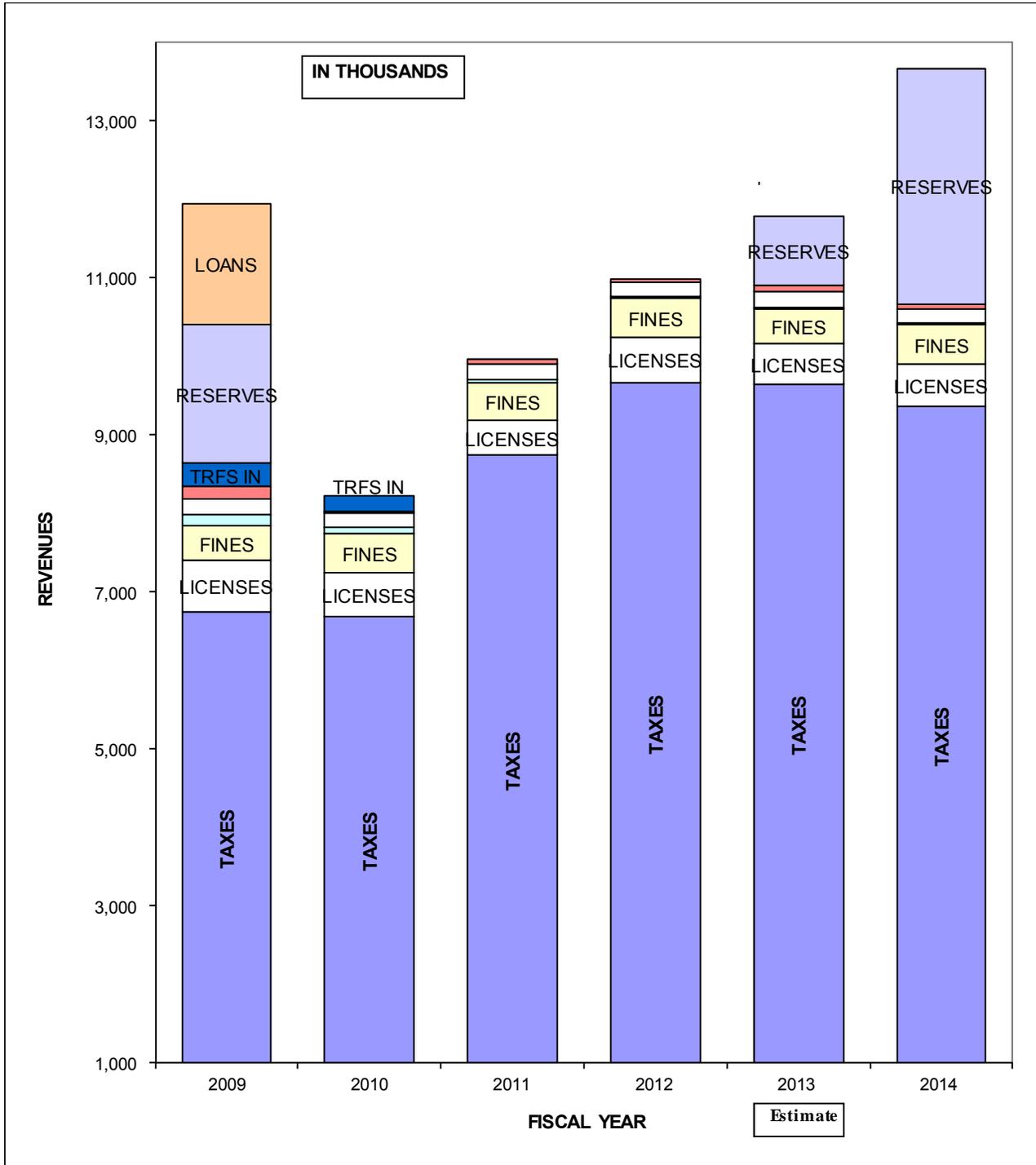
Explanation of Revenue Sources

The Explanation of Revenue Sources is intended to give the reader an in-depth analysis of the calculation of each revenue amount budgeted for the upcoming fiscal year. The total General Fund revenues for the upcoming fiscal year 2014 are expected to decrease -.2% over last year's budgeted revenues. The following table summarizes the major categories of revenue.

Following is a summary of the various revenues that accrue to the General Fund, their sources and the assumptions made in predicting their yield for the coming year. Following are the discussions of revenues in an account-by- account description of general government activity, projected expenditures and special projects for 2014.

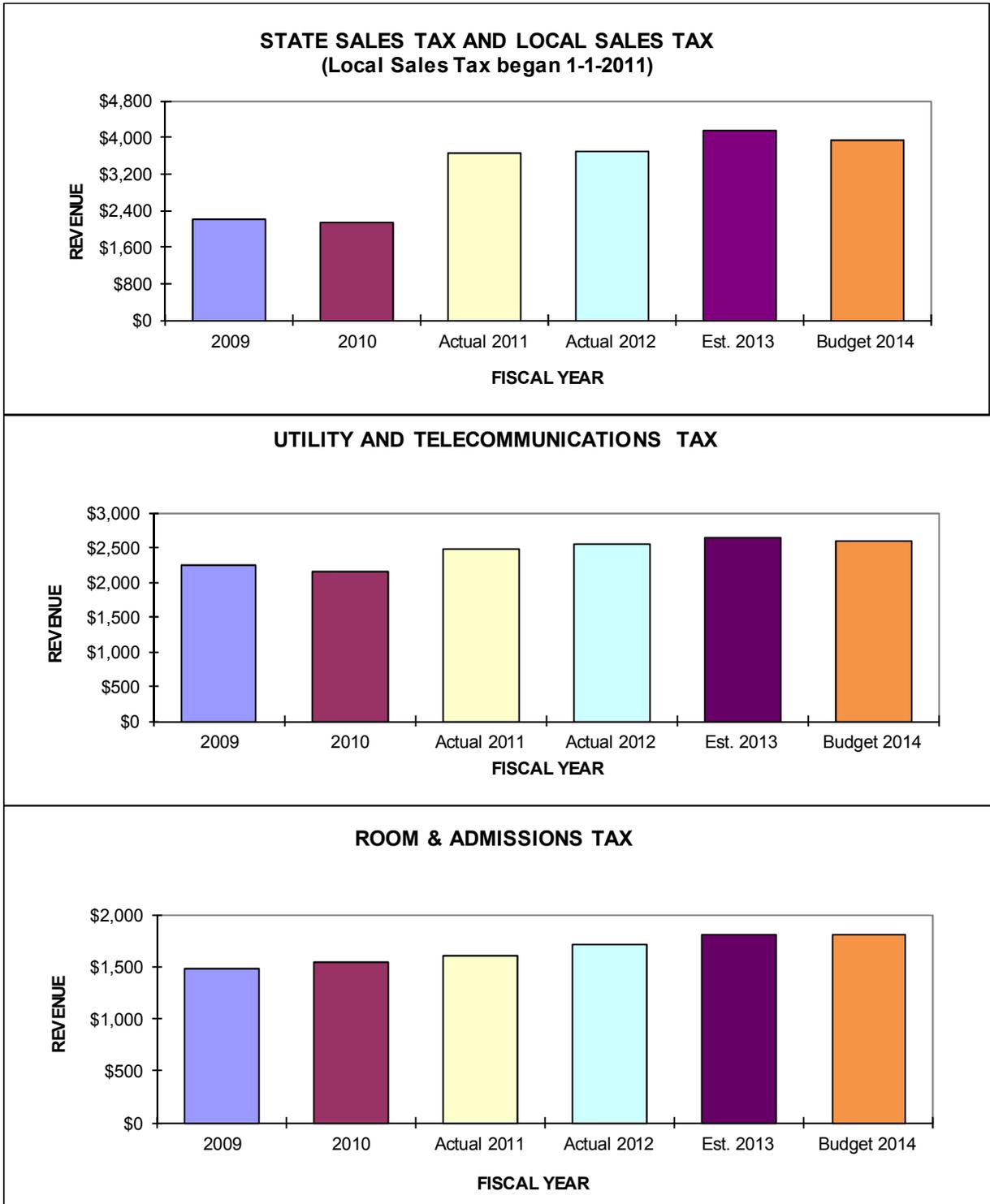
Category	Budget FY 2013	Proposed	Change in Dollars	Percent Difference
Taxes	\$ 9,136,300	\$ 9,357,500	\$ 221,200	2.4%
Licenses & Fees	\$ 504,800	\$ 545,200	\$ 40,400	8.0%
Fines & Forfeitures	\$ 515,000	\$ 495,000	\$ (20,000)	-3.9%
Allotments, Grants & Reimbursements	\$ 444,700	\$ 189,000	\$ (255,700)	-57.5%
Miscellaneous	\$ 63,500	\$ 59,000	\$ (4,500)	-7.1%
Other Income	\$ 22,000	\$ 22,000	\$ -	0.0%
Total	\$10,686,300	\$ 10,667,700	\$ (18,600)	-0.2%

GENERAL FUND - HISTORICAL REVENUES



MAJOR REVENUE SOURCES – GENERAL FUND

Five types of revenue sources account for 77% of the total projected revenues for FY 2013. (This does not include loans or use of reserves) These revenues are outlined as follows:



Summary of General Fund Revenues

Taxes

State Income Tax: Illinois State Income Tax allocated to Lincolnshire on a per capita basis. Based on conservative trending estimates state income tax is expected to grow approximately 3% in 2014.

Sales Tax: 1% of Illinois Sales Tax collected within the Village limits. Conservative estimates indicate a 3% increase. The operation of The Fresh Market for a full year is expected to add an incremental amount to the sales tax in 2014.

Local Home Rule Sales Tax: 0.50% of Illinois Sales Tax collected within the Village limits. Conservative estimates indicate a 3% increase. The operation of The Fresh Market for a full year is expected to add an incremental amount to the sales tax in 2014.

Utility Tax: A 5% tax on specific utility sales (electricity and gas) within the Village limits. This line item is expected to only increase modestly in 2014.

Telecommunications Tax: The tax rate on landlines and cellular service was increased in July, 2010 to 6% from 4.5. An estimated 3% increase is projected.

Room & Admissions Tax: A 5% tax on hotel room rentals, a 1.5% tax on live theater and 4% tax on movie theaters. Hotel revenues continue to show signs of recovery in 2013. This is expected to continue in 2014. Revenues are projected approximately 1/2%.

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

- During normal economic times approximately 5 to 8% of the single family dwelling (SFD) units and condo units sell. For FY 2014 it is projected 100 SFD and 20 condo units will be sold.
- The average value of a single family dwelling sold has averaged \$516,000; down from \$532,000. The average value of a condominium sold has averaged \$274,500; down from \$374,000.
- Conservative projections do not include commercial transfers in the budget

The following residential sales in single family dwelling and condo units are projected in 2014.

Projected Residential Sales			
115 Single Family	\$516,000	\$3.00	\$180,200
30 Condominium	\$274,000	\$3.00	\$24,705
TOTAL			\$204,905

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

State Use Tax: Illinois tax on items purchased out of state for use or consumption within the state and based upon a per capita distribution to municipalities. Some modest growth is projected based on 2013 trends.

Licenses and Fees

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

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

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

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

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

Engineering Fees: Fees for in-house engineering review of non-subdivided site improvements. Reviews are anticipated to remain at 2013 levels.

Planner Fees: Fees for in-house planning and zoning compliance review. Planner fees are expected to increase remain relatively stable in 2014.

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

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

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

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

Forester Fees: Review and inspection fees collected during building review and permitting. Fees are anticipated to remain consistent with 2013 levels.

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

Cable TV Franchise: A fee paid by Cable TV franchisees for operating within the Village, which equals 5% of gross receipts. No growth is projected for 2014.

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

Fines and Forfeitures

Court Fines: Court-levied fines for violations of Village Code provisions. Fines are anticipated to remain steady for this year.

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

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

Projected 285 tows @ \$350=\$100,000

Allotments, Grants and Reimbursements

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

Forestry Grants: None

Training Reimbursement: None.

Miscellaneous Grants: An estimated \$10,000 in grant funds is anticipated from the Village's workers compensation carrier (Illinois Public Risk Fund) to purchase safety related equipment. The remaining money budget contemplated the Village receiving reimbursement for the completion of corridor enhancement work as part of the ITEP grant program.

Police Services: Reimbursement for police/school liaison services performed by the Police Department at Stevenson High School during days school is in session, City Park and miscellaneous special overtime. Includes video and audio tape purchases and other miscellaneous Police Department revenues.

Miscellaneous Revenue

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

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

Other Income

Interest Income: Revenue from the investment of cash and cash reserves. Investment earnings based on a market rate of approximately 0.10 to 0.25%. 4570

Loan Income: Funds from short term loans for capital projects. None

Loan Repayments: Payments from other funds. None



The Overhead Rate

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

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

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

The overhead rate calculation is derived from three components. The three components reflect the cost of the Village's annual operation. Component number one is the total of General Fund operating expenditures (budgeted) for the upcoming fiscal year. Component two consists of the tax levy the Village requires to fund its bonded debt, and municipal and police pensions. The third component used is the total full-time employee hours employed by the Village.

TOTAL GENERAL FUND EXPENDITURES (BUDGETED, LESS TRANSFERS & DEBT)	+	TAX LEVY COLLECTED (POLICE and IMRF PENSIONS)
FULL-TIME EMPLOYEES X 2,080 HOURS		
TOTAL GF EXPENDITURES and TAX LEVIES (Expenditures exclude transfers to other funds)		\$9,473,793
TOTAL FULL-TIME EMPLOYEES		61
In Fiscal Year 2014, the overhead rate will be:		\$74.66 Per Labor Hour Billed

GENERAL FUND - HISTORICAL EXPENDITURES

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
01 ADMINISTRATION SERVICES	\$ 380,466	\$ 274,377	\$ 252,700	\$ 218,950	\$ 266,400
02 FINANCE	\$ 223,373	\$ 231,425	\$ 237,700	\$ 278,080	\$ 271,680
05 POLICE	\$ 2,632,126	\$ 2,698,919	\$ 2,962,900	\$ 2,568,994	\$ 3,089,795
08 COMMUNITY & ECON. DEVELOPMENT	\$ 448,122	\$ 450,212	\$ 478,900	\$ 466,320	\$ 497,150
12 INSUR/COMMON EXPENSES	\$ 1,048,897	\$ 1,052,641	\$ 1,124,600	\$ 1,267,043	\$ 1,287,505
20 PW ADMINISTRATION	\$ 190,630	\$ 209,098	\$ 219,500	\$ 238,361	\$ 187,900
21 PW STREETS	\$ 768,304	\$ 829,180	\$ 899,100	\$ 892,960	\$ 950,100
22 PW PARKS & OPEN SPACES	\$ 1,064,315	\$ 697,286	\$ 1,231,095	\$ 1,209,140	\$ 1,414,300
25 PW BUILDINGS	\$ 157,910	\$ 180,602	\$ 188,500	\$ 174,600	\$ 162,925
26 DEBT	\$ 918,705	\$ 1,241,581	\$ 1,772,000	\$ 1,771,978	\$ 4,588,882
TOTAL EXPENSES	\$ 7,832,848	\$ 7,865,321	\$ 9,366,995	\$ 9,086,426	\$12,716,637

**GENERAL FUND APPROPRIATIONS
BY CATEGORY**

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

Function

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

Significant Goals/Objectives

- Organization Review / Assessment: Complete and implement and changes coming out of review of departmental staffing /organization structure.
- Implement Outsource Solution to Administer Flexible Benefit (Section 125) Program
- Complete Comprehensive Update to Position Descriptions for all Positions
- Explore Opportunities to Increase Use of Technology in Regular Village Board Communications and Implement Projects where Practical
- Comprehensive Community Feedback Survey – All Departments Core Services
- Update Personnel Policies Manual
- Update Performance Evaluation System
- Explore Possibility of Implementing Optional High-Deductible Health Insurance Plan Via Health Insurance Pool as a Way to Reduce Health Insurance Costs While Providing Employee Options
- Implement the Distribution of Annual Employee Benefit Statements to All Employees to Explain the Value of the Total Compensation and Benefit Program Provided by the Village

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

Major Budget Changes

The Administration Department budget is largely unchanged compared to the Fiscal Year 2013 Budget. Administration Department budget reflects maintaining staffing levels the same as the last two years. Staffing includes: Village Manager, Administrative Assistant II, Administrative Assistant (currently filled by Administrative Intern), and Part-Time Administrative Clerk. There are two significant changes in the Administration Department budget. The first includes reclassification of certain expenditures related to pre-employment testing and required random drug testing as expenditures in the Insurance and Common Expense operating area. Secondly, the Production Assistant is currently treated as a part-time employee of the Village. The Fiscal Year 2014 Budget reflects the expense for this individual's services as a professional service and not as a personnel expense of the Village. A majority of expenditures for the Administration Department reflect no change or only minimal increases over the previous year's budget.

Capital Projects

There are no capital projects proposed for the Administration Department

Performance Indicators

	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Village Board Meetings	50	50	54	46	54
Ordinances Prepared	52	52	40	30	40
Resolutions Prepared	4		8	9	
Resident Mailings	4		6	4	4
E-News Messages Sent	0		-	61	52
E-News Subscribers				960	975
Facebook Likes				155	165
Twitter Followers				115	130
General Fund Property Tax Levy	None	None	None	None	None
Citizen Surveys	0	0	1	0	1

Staffing (Full Time Equivalent)

	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Village Manager	.80	.80	.80	.80	.80
Administrative Assistant	.80	1.60	1.60	.80	.80
Administrative Intern	.00	.00	.00	.80	.80
Administrative Clerk	.00	.50	.50	.50	.25
Production Staff	.30	.30	.30	.30	.00
Total	3.50	3.20	3.20	3.20	2.65

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

EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 347,343	\$ 216,622	\$ 220,100	\$ 196,300	\$ 228,900
Contractual Services	\$ 6,983	\$ 29,380	\$ 5,500	\$ 300	\$ 9,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 26,140	\$ 28,375	\$ 27,100	\$ 22,350	\$ 28,500
TOTAL	\$ 380,466	\$ 274,377	\$ 252,700	\$ 218,950	\$ 266,400

**2014 Annual Budget
Program Activity Summary**

General Fund	Administration	01-01
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>PERSONNEL EXPENSES</u>					
01-01-60-1000 Regular Salaries	\$ 345,575	\$ 214,897	\$ 218,100	\$ 195,000	\$ 219,400
01-01-60-1500 Part Time Wages					\$ 7,500
01-01-60-2000 Overtime Salaries	\$ 1,768	\$ 1,725	\$ 2,000	\$ 1,300	\$ 2,000
	<u>\$ 347,343</u>	<u>\$ 216,622</u>	<u>\$ 220,100</u>	<u>\$ 196,300</u>	<u>\$ 228,900</u>
<u>CONTRACTUAL SERVICES</u>					
01-01-61-2000 Printing	\$ -	\$ -	\$ -	\$ -	\$ -
01-01-61-3000 Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 500
01-01-61-4000 Professional Services	\$ 6,983	\$ 29,380			\$ 6,000
01-01-61-4007 Prof Serv- EAP			\$ 2,000	\$ -	\$ -
01-01-61-4016 Prof Serv- Med. Svc. /Drug Testing			\$ 1,000	\$ -	\$ -
01-01-61-4020 Prof Serv- Pre-Emp Physicals			\$ 1,000	\$ -	\$ -
01-01-61-4024 Prof Serv- Misc			\$ 1,500	\$ 300	\$ 1,500
01-01-61-9000 Outside Services	\$ -	\$ -	\$ -	\$ -	\$ 1,000
	<u>\$ 6,983</u>	<u>\$ 29,380</u>	<u>\$ 5,500</u>	<u>\$ 300</u>	<u>\$ 9,000</u>
<u>OTHER CHARGES</u>					
01-01-63-1000 Memberships	\$ 8,720	\$ 7,368	\$ 9,200	\$ 8,500	\$ 9,000
01-01-63-2000 Vehicle Allowance	\$ 5,400	\$ 4,300	\$ 5,400	\$ 4,800	\$ 4,800
01-01-63-3000 Professional Development	\$ 1,788	\$ 1,475	\$ 3,000	\$ 2,500	\$ 4,200
01-01-63-4000 Publications	\$ 468	\$ 567	\$ 600	\$ 800	\$ 600
01-01-63-5000 Classified Ads	\$ 1,875	\$ 4,497	\$ 2,000	\$ -	\$ 2,000
01-01-63-7000 Boards & Commissions	\$ 1,774	\$ 892	\$ 2,300	\$ 1,200	\$ 2,300
01-01-63-9000 Business Expenses	\$ 6,115	\$ 9,276	\$ 4,600	\$ 4,550	\$ 5,600
	<u>\$ 26,140</u>	<u>\$ 28,375</u>	<u>\$ 27,100</u>	<u>\$ 22,350</u>	<u>\$ 28,500</u>
TOTAL DISBURSEMENTS	\$ 380,466	\$ 274,377	\$ 252,700	\$ 218,950	\$ 266,400

2014 Annual Budget Program Activity Summary		
General Fund	Finance	01-02

Function

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

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

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

Significant Goals/Objectives

- Create Five Year Financial Forecast
- Coordinate Identity Protection training Program
- Update procedure manuals
- Prepare cost benefit analysis- credit card processing
- Prepare cost benefit analysis- lock box processing
- Implement Time & Attendance module
- Implement Human Resources module
- Setup interface between Utility Billing & Payroll with General Ledger
- Coordinate electronic data storage/ scanning
- Coordinate record retention and destruction plan
- Train newly hired Senior Accountant

2014 Annual Budget Program Activity Summary		
General Fund	Finance	01-02

Major Budget Changes:

The only major change to the Finance Department budget for the coming year includes reclassifying certain expenditures to the Insurance and Common expense operating area. These expenditures relate to rental and maintenance of postage machine and multi-function copier.

Capital Projects: There are no capital expenses for the Finance Department for the coming year.

Performance Indicators

	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Budget 2013</u>	<u>Actual 2013</u>	<u>Budget 2014</u>
Vendor A/P payments	1,687	1,745	2,100	1,870	1,800
Payroll checks	2,104	2,123	2,200	2,080	2,000

Staffing (Full Time Equivalent)

	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Budget 2013</u>	<u>Actual 2013</u>	<u>Budget 2014</u>
Finance Director	.80	.80	.80	.80	.80
Account Clerk Supervisor	.80	.80	.80	.80	.80
Financial Sec./Rec.	<u>.80</u>	<u>.80</u>	<u>.80</u>	<u>.80</u>	<u>.80</u>
TOTAL	2.40	2.40	2.40	2.40	2.40

**2014 Annual Budget
Program Activity Summary**

General Fund	Finance	01-02
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EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 200,221	\$ 206,042	\$ 209,800	\$ 252,000	\$ 245,000
Contractual Services	\$ 20,405	\$ 22,785	\$ 21,200	\$ 21,020	\$ 20,580
Commodities	\$ 358	\$ 358	\$ 600	\$ 355	\$ 400
Other Charges	\$ 2,389	\$ 2,240	\$ 6,100	\$ 4,705	\$ 5,700
TOTAL	\$ 223,373	\$ 231,425	\$ 237,700	\$ 278,080	\$ 271,680

**2014 Annual Budget
Program Activity Summary**

General Fund	Finance	01-02
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>PERSONNEL EXPENSES</u>					
01-02-60-1000 Regular Salaries	\$ 197,059	\$ 201,487	\$ 205,200	\$ 248,000	\$ 245,000
01-02-60-2000 Overtime Salaries	\$ 3,162	\$ 4,555	\$ 4,600	\$ 4,000	\$ -
	<u>\$ 200,221</u>	<u>\$ 206,042</u>	<u>\$ 209,800</u>	<u>\$ 252,000</u>	<u>\$ 245,000</u>
<u>CONTRACTUAL SERVICES</u>					
01-02-61-2000 Printing	\$ 833	\$ 366	\$ 1,000	\$ 950	\$ 800
01-02-61-3019 Eq Maint- Mail Equip / Misc.	\$ 2,395	\$ 1,390	\$ 200	\$ 200	\$ 200
01-02-61-4003 Prof Serv- Audit	\$ 16,480	\$ 20,185	\$ 19,000	\$ 19,000	\$ 18,580
01-02-61-5000 Legal Notices	\$ 697	\$ 844	\$ 900	\$ 850	\$ 900
01-02-61-9000 Outside Serv- Misc & Shipping	\$ -	\$ -	\$ 100	\$ 20	\$ 100
	<u>\$ 20,405</u>	<u>\$ 22,785</u>	<u>\$ 21,200</u>	<u>\$ 21,020</u>	<u>\$ 20,580</u>
<u>COMMODITIES</u>					
01-02-62-2000 Licensing Supplies- beach tags	\$ 358	\$ 358	\$ 600	\$ 355	\$ 400
	<u>\$ 358</u>	<u>\$ 358</u>	<u>\$ 600</u>	<u>\$ 355</u>	<u>\$ 400</u>
<u>OTHER CHARGES</u>					
01-02-63-1000 Memberships	\$ 1,215	\$ 1,296	\$ 1,300	\$ 700	\$ 700
01-02-63-3000 Professional Development	\$ 167	\$ 140	\$ 500	\$ 500	\$ 4,000
01-02-63-4000 Publications	\$ 374	\$ 413	\$ 400	\$ 300	\$ 300
01-02-63-8600 Minor Equipment	\$ -	\$ -	\$ 3,200	\$ 2,705	\$ 300
01-02-63-9000 Business Expenses	\$ 633	\$ 391	\$ 700	\$ 500	\$ 400
	<u>\$ 2,389</u>	<u>\$ 2,240</u>	<u>\$ 6,100</u>	<u>\$ 4,705</u>	<u>\$ 5,700</u>
TOTAL DISBURSEMENTS	\$ 223,373	\$ 231,425	\$ 237,700	\$ 278,080	\$ 271,680

2014 Annual Budget Program Activity Summary		
General Fund	Police	01-05

Function

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

Significant Goals/Objectives

- Establish a Police Department “Speaker’s Bureau” to provide quarterly presentations on police-related topics of interest to the community (i.e., identity theft, personal safety for women, etc.).
- Research and develop a drug abuse prevention program for community grade schools and collaborate with District 103 administrators to deliver program commencing with the 2014-15 school year.
- Explore feasibility of developing an administrative adjudication program for the Village.
- Reallocate work space vacated by shutdown of Telecommunications Center to create a more spacious interview room, provide added space for investigative file storage and a digital work station, and allow for the addition of a third work station in the Investigations Office for another investigator.
- Continue to identify opportunities to collaborate with residents and community organizations to accomplish the department’s crime control mission.

Major Budget Changes

The major changes for 2014 in the Police Department operations include the elimination of dispatch services for a full year. The Village closed its telecommunication center on October 1, 2013. With the closing of the dispatch operations, five telecommunicator positions were eliminated. Two employees were hired by Vernon Hills dispatch; the contract service provider for Lincolnshire’s dispatch operations. Two employees were reassigned to full time Records Clerk positions and one employee was reassigned to fill a vacation Administrative Assistant position in the Police Department. The fifth dispatch staff member retired in mid-2013.

Other significant budget changes include the reclassification of Village Prosecutor expenses from the Insurance and Common expense operating area to the Police Department operating

area, and the inclusion of expenses related to recruitment and testing of for a Deputy Police Chief due to the expected retirement of the current Deputy Chief in 2014.

Capital Projects

- Vehicle Replacement \$ 52,000
- Vehicle Equipment Transfer \$ 10,600
- Telecommunications Center Renovation \$ 30,000
- In-Car Video Cameras \$ 50,400
- Dash-Mounted Radar Replacement \$ 7,500
- AED Replacement \$ 10,500

Performance Indicators

Indicator	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Calls For Service	45,661	38,323	40,000	38,500	8,000
Total Reports	2,059	1,843	2,000	1,950	2,200
Arrests (Includes traffic)	4,971	3,563	4,500	3,250	500
DUI Arrests	99	94	110	85	100
DUI Conviction Rate	94.0%	85.0%	97%	90.0%	95%
FBI Part I Crimes	74	86	100	99	100
FBI Part I Crimes Cleared	25%	26%	35%	30%	35%

Staffing (Full Time Equivalents)

	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	0.00	1.00	1.00	1.00	1.00
Commander	2.00	0.00	0.00	0.00	0.00
Sergeant	3.00	4.00	4.00	4.00	4.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	16.00	15.00	15.00	15.00	15.00
School Resource Officer	0.00	1.00	1.00	1.00	1.00
Telecommunications Supervisor	0.00	0.20	0.20	0.20	0.00
Telecommunicator	1.00	0.80	0.80	0.80	0.00
Community Service Officer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Records Clerk	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>2.00</u>
Total	28.80	28.80	28.80	28.80	28.00

EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 2,333,705	\$ 2,329,531	\$ 2,551,000	\$ 2,213,000	\$ 2,614,000
Contractual Services	\$ 79,667	\$ 103,015	\$ 108,700	\$ 84,578	\$ 188,495
Commodities	\$ 8,628	\$ 9,749	\$ 18,700	\$ 9,500	\$ 18,000
Other Charges	\$ 53,217	\$ 73,819	\$ 101,200	\$ 78,616	\$ 84,100
Transfers	\$ <u>156,909</u>	\$ <u>182,805</u>	\$ <u>183,300</u>	\$ 183,300	\$ <u>185,200</u>
TOTAL	\$ 2,632,126	\$ 2,698,919	\$ 2,962,900	\$ 2,568,994	\$ 3,089,795

EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
PERSONNEL EXPENSES					
01-05-60-1000 Regular Salaries	\$ 2,219,856	\$ 2,208,604	\$ 2,441,000	\$ 2,115,000	\$ 2,409,000
01-05-60-2000 Overtime Salaries	\$ 113,849	\$ 120,927	\$ 110,000	\$ 98,000	\$ 110,000
01-05-60-2100 Overtime Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 95,000
	\$ 2,333,705	\$ 2,329,531	\$ 2,551,000	\$ 2,213,000	\$ 2,614,000
CONTRACTUAL SERVICES					
01-05-61-2000 PRINTING	\$ 2,901	\$ 1,593			
01-05-61-2001 Case Reports & Forms			\$ 2,500	\$ 1,628	\$ 2,625
01-05-61-2003 Print- Tickets			\$ 1,000	\$ 2,380	\$ 3,000
01-05-61-2005 Print- Field Directory			\$ 500	\$ 500	\$ 500
01-05-61-2007 Print- Promotional			\$ -	\$ -	\$ 1,000
01-05-61-3000 EQUIPMENT MAINTENANCE	\$ 49,523	\$ 56,060			
01-05-61-3002 Eq Maint- Audio/Emerg Light	\$ -		\$ 3,000	\$ 3,000	\$ 4,000
01-05-61-3003 Eq Maint- Test-AED, DIU, Etc.	\$ -		\$ 1,500	\$ 600	\$ 1,500
01-05-61-3005 Eq Maint- CAD/Rec Sys	\$ -		\$ 11,700	\$ 6,321	\$ 15,000
01-05-61-3008 Eq Maint- Firearms	\$ -		\$ 500	\$ -	\$ 500
01-05-61-3009 Eq Maint- In-Car Video Cam	\$ -		\$ 3,000	\$ 3,000	\$ 4,000
01-05-61-3010 Eq Maint- Live Scan	\$ -		\$ 3,300	\$ 3,325	\$ 3,500
01-05-61-3012 Eq Maint- Misc Office Eq	\$ -		\$ 500	\$ -	\$ 500
01-05-61-3013 Mobile Data Computers	\$ -		\$ 11,700	\$ 6,000	\$ 1,000
01-05-61-3014 Overweight Trk Scales Cert	\$ -		\$ 1,000	\$ -	\$ 1,000
01-05-61-3016 Eq Maint- Radar Units	\$ -		\$ 1,000	\$ 500	\$ 1,000
01-05-61-3018 Eq Maint- Traffic Counters	\$ -		\$ -	\$ 1,150	\$ 1,200
01-05-61-3020 Eq Maint- Local Radio	\$ -		\$ 8,000	\$ 4,000	\$ 8,000
01-05-61-3021 Eq Maint- CLC Radio Net	\$ -		\$ 16,500	\$ 16,310	\$ 21,250
01-05-61-3030 Eq Maint- Emerg Warning Siren	\$ -	\$ -	\$ -	\$ -	\$ 2,800
01-05-61-4000 PROFESSIONAL SERVICES*	\$ 26,643	\$ 43,693			
01-05-61-4002 Prof Serv- Animal Control	\$ -		\$ 1,500	\$ 1,500	\$ 1,500
01-05-61-4006 Prof Serv- Crime Lab Assess	\$ -		\$ 11,000	\$ 10,758	\$ 12,300
01-05-61-4011 Il Public Safety Ag Netwrk	\$ -		\$ 10,000	\$ 4,362	\$ -
01-05-61-4012 Prof Serv- Lake Co Metro Enforc	\$ -		\$ 15,000	\$ 14,400	\$ 15,000
01-05-61-4013 Prof Serv- Legal Services	\$ -	\$ -	\$ -	\$ -	\$ 63,600
01-05-61-4014 Prof Serv- Digital Forensics	\$ -			\$ -	\$ 2,000
01-05-61-4015 Prof Serv- Recruit/ Testing	\$ -	\$ -	\$ -	\$ -	\$ 10,000
01-05-61-5500 DATA SYSTEMS	\$ 600	\$ 1,669			
01-05-61-5506 Data Sys- Power Doc Mgt Sware	\$ -		\$ 2,000	\$ 1,412	\$ 1,500
01-05-61-4025 Prof Serv- T-1 Line Lease IGA	\$ -		\$ 3,500	\$ 3,432	\$ 3,500
01-05-61-1005 Data Sys- In-car wireless				\$ -	\$ 6,720
	\$ 79,667	\$ 103,015	\$ 108,700	\$ 84,578	\$ 188,495

EXPENDITURE DETAIL

<u>COMMODITIES</u>		Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
01-05-62-3000	MAINTENANCE MATERIALS	\$ 8,628	\$ 9,749			
01-05-62-3001	Maint Mat- BA / AED Supplies			\$ 1,500	\$ 500	\$ 1,500
01-05-62-3007	Maint Mat- Evidence Collection			\$ 2,000	\$ 1,500	\$ 2,000
01-05-62-3012	Maint Mat- Ammunition			\$ 7,500	\$ 4,900	\$ 7,500
01-05-62-3013	Maint Mat- Safety Equipment			\$ 1,500	\$ 800	\$ 1,500
01-05-62-3031	Maint Mat- Radios & Equip			\$ 3,000	\$ 500	\$ 3,000
01-05-62-3033	Maint Mat- Flashlight Parts			\$ 500	\$ 150	\$ 500
01-05-62-3044	Maint Mat- Acc Reconst Equ			\$ 1,200	\$ 850	\$ 1,500
01-05-62-3046	Maint Mat- Video Recording Sup			\$ 500	\$ 300	\$ 500
01-05-62-3047	Maint Mat- ID System	\$ -	\$ -	\$ 1,000	\$ -	\$ -
		\$ 8,628	\$ 9,749	\$ 18,700	\$ 9,500	\$ 18,000
<u>OTHER CHARGES</u>						
01-05-63-1000	Memberships	\$ 1,195	\$ 1,750	\$ 2,100	\$ 1,820	\$ 2,100
01-05-63-3000	PROFESSIONAL DEVELOPME	\$ 17,507	\$ 22,082			
01-05-63-3002	Prof Dev-Certified Courses			\$ 27,000	\$ 26,800	\$ 27,000
01-05-63-3004	Prof Dev-NIPAS Training			\$ 5,000	\$ 4,105	\$ 5,000
01-05-63-3006	Prof Dev- NEMRT			\$ 3,000	\$ 2,600	\$ 3,000
01-05-63-3007	Prof Dev- Meeting Exp	\$ -	\$ -	\$ -	\$ -	\$ 3,500
01-05-63-4000	Publications	\$ 630	\$ 348	\$ 1,000	\$ 524	\$ 600
01-05-63-6000	UNIFORMS	\$ 19,347	\$ 26,173			
01-05-63-6001	Uniform- Body Armor			\$ 7,000	\$ 6,530	\$ 8,000
01-05-63-6002	Uniform- Cleaning			\$ 9,000	\$ 8,125	\$ 9,000
01-05-63-6004	Uniform- Jacket Replace			\$ 1,500	\$ 1,500	\$ 1,500
01-05-63-6005	Uniform- NIPAS			\$ 500	\$ -	\$ 500
01-05-63-6006	Uniform- Patches/Insignias			\$ 2,000	\$ 1,012	\$ 1,000
01-05-63-6007	Uniform- Replacement			\$ 10,000	\$ 10,000	\$ 10,000
01-05-63-8600	Minor Equipment**	\$ 3,459	\$ 16,340		\$ 5,919	
01-05-63-8601	Firearm Replacements			\$ 1,000		\$ 1,200
01-05-63-8602	Minor Office & Veh Equip			\$ 1,000	\$ -	\$ -
01-05-63-8603	Officer Personal Safety Eq			\$ 2,000		\$ 2,800
01-05-63-8604	Refurbish Portable Radios			\$ 2,000		\$ 500
01-05-63-9000	BUSINESS EXPENSES	\$ 5,919	\$ 7,126			
01-05-63-9002	Comm Oriented Awareness & Prev			\$ 1,500	\$ 3,181	\$ 1,500
01-05-63-9005	Gun Buy-Back Program			\$ 500	\$ -	\$ 500
01-05-63-9006	Lincolnshire Explorer Post Op			\$ 2,500	\$ 2,500	\$ 2,500
01-05-63-9007	Veh Titles/Plates			\$ 4,000	\$ 4,000	\$ 500
01-05-63-9009	Officer Testing	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
01-05-64-4000	Other Equipment	\$ 5,160	\$ -	\$ 17,600	\$ -	\$ -
01-05-80-4000	Equip- Furniture	\$ -	\$ -	\$ -	\$ -	\$ 2,400
		\$ 53,217	\$ 73,819	\$ 101,200	\$ 78,616	\$ 84,100

EXPENDITURE DETAIL

<u>TRANSFERS</u>	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
01-05-98-1200 Transfer Out- VMF	\$ 156,909	\$ 182,805	\$ 183,300	\$ 183,300	\$ 185,200
	\$ 156,909	\$ 182,805	\$ 183,300	\$ 183,300	\$ 185,200
TOTAL DISBURSEMENTS	\$ 2,632,126	\$ 2,698,919	\$ 2,962,900	\$ 2,568,994	\$ 3,089,795

* Professional Services (6140) includes \$10,000 transferred from Salaries for the Sgts Assessment Center.

** Includes expenditures of \$13,100 for safety equipment funded by the IPRF grant.

2014 Annual Budget Program Activity Summary		
General Fund	Community and Economic Development	01-08

Function

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

Significant Goals/Objectives

- Focus on economic development efforts to “Brand” and promote Lincolnshire
- Continue Business Site Visits to gauge local business’ experiences
- Continue comprehensive review of Village’s Zoning Ordinance; revising and incorporating modern, user-friendly language and structure where appropriate
- Foster greater interaction with residents and resident organizations
- Continue to investigate opportunities to provide shared services with other communities
- Conduct a comprehensive review of Building Permit and Zoning Application fees, to simplify and maintain appropriate fee schedules, consistent with surrounding communities
- Update and expand the Village’s Urban Design Guidelines

Major Budget Changes

- Memberships-Visit Lake County has increased by 33%, from \$13,800 to \$18,400, to permit an increased investment of \$5,000 per their request, and add a second Planning Certification membership.

Capital Projects

- \$35,000 to replace outdated existing Permit Software with a new program which integrates with other Village software.

2014 Annual Budget Program Activity Summary		
General Fund	Community and Economic Development	01-08

Performance Indicators

Indicator	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Zoning Board Development Reviews	9	8	12	7	9
Architectural Review Board Reviews	4	8	12	7	9
No. of Plan Reviews	330	355	350	350	375
Bldg. Permits Issued	312	336	325	325	350
No. of Inspections*	585	495	525	575	600
Valuation (thousands)	\$16,672	\$31,164	\$25,000	\$19,000	\$25,000
No. of new Com/Office/ Warehse bldgs.	0	1	1	1	5
No. of new Housing Units	4	4	5	8	10
Sq. Ft. new Com. Bldgs. (thousands)	0	23	6	7	35
Sq. Ft. new Off/Warehse. Bldgs. (thousands)	0	0	0	0	0

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

**2014 Annual Budget
Program Activity Summary**

General Fund	Community and Economic Development	01-08
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Staffing

Staffing (Full-Time Equivalent)	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Director of Community & Economic Development	1.00	1.00	1.00	1.00	1.00
Chief Bldg. Code Administrator	1.00	0.00	0.00	0.00	0.00
Building Official	0.00	0.00	0.00	0.00	1.00
Village Planner	2.00	2.00	2.00	2.00	1.00
Economic Development Coordinator	0.00	0.00	0.00	0.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	0.00
Property Maintenance Inspector	0.75	0.75	0.75	0.75	0.75
Secretary	1.00	1.00	1.00	1.00	1.00
Total:	6.75	5.75	5.75	5.75	5.75

**2014 Annual Budget
Program Activity Summary**

General Fund	Community and Economic Development	01-08
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EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 436,849	\$ 428,528	\$ 439,000	\$ 432,900	\$ 455,500
Contractual Services	\$ 122	\$ 4,753	\$ 6,000	\$ 5,670	\$ 4,600
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 6,262	\$ 11,708	\$ 28,700	\$ 22,550	\$ 31,750
Transfers	\$ 4,889	\$ 5,223	\$ 5,200	\$ 5,200	\$ 5,300
TOTAL	\$ 448,122	\$ 450,212	\$ 478,900	\$ 466,320	\$ 497,150

**2014 Annual Budget
Program Activity Summary**

General Fund	Community and Economic Development	01-08
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
PERSONNEL EXPENSES					
01-08-60-1000 Regular Salaries	\$ 432,370	\$ 422,901	\$ 433,000	\$ 389,300	\$ 412,000
01-08-60-1500 Part Time Wages				\$ 40,700	\$ 42,000
01-08-60-2000 Overtime Salaries	\$ 4,479	\$ 5,627	\$ 6,000	\$ 2,900	\$ 1,500
	\$ 436,849	\$ 428,528	\$ 439,000	\$ 432,900	\$ 455,500
CONTRACTUAL SERVICES					
01-08-61-2000 Printing	\$ -	\$ -	\$ 600	\$ 920	\$ 600
01-08-61-3000 Equipment Maint	\$ -	\$ -	\$ -	\$ 100	\$ 100
01-08-61-5000 Legal Notices	\$ 98	\$ 74	\$ 200	\$ 150	\$ 200
01-08-61-9000 OUTSIDE SERVICES	\$ 24	\$ 4,679		\$ -	\$ -
01-08-61-9098 Contract Svc- Prntng & Publ	\$ -		\$ 5,000	\$ 4,500	\$ 3,600
01-08-61-9112 Contract Svc- Photo & Copy	\$ -	\$ -	\$ 200	\$ -	\$ 100
	\$ 122	\$ 4,753	\$ 6,000	\$ 5,670	\$ 4,600
OTHER CHARGES					
01-08-63-1000 MEMBERSHIPS	\$ 4,317	\$ 9,070	\$ 1,200	\$ 1,450	\$ 950
01-08-63-1001 Memb- Amer Planning Assoc			\$ 1,100	\$ 900	\$ 950
01-08-63-1004 Memb- Visit Lake County			\$ 15,000	\$ 10,000	\$ 15,000
01-08-63-1005 Memb- Lake County Partners			\$ 1,500	\$ 1,500	\$ 1,500
01-08-63-3000 Professional Development	\$ 745	\$ 355	\$ 5,300	\$ 3,550	\$ 6,700
01-08-63-4000 Publications	\$ 200	\$ 1,442	\$ 600	\$ 300	\$ 450
01-08-63-7000 Boards & Commissions	\$ 130	\$ 130	\$ 200	\$ 150	\$ 200
01-08-63-9000 BUSINESS EXPENSES	\$ 870	\$ 711		\$ 100	\$ 100
01-08-63-9001 Business Exp- Misc	\$ -	\$ -	\$ 600	\$ 700	\$ 700
01-08-63-9003 Economic Dev Initiatives	\$ -	\$ -	\$ 3,000	\$ 3,900	\$ 5,000
01-08-63-9004 Equipment & Clothing	\$ -	\$ -	\$ 200	\$ -	\$ 200
	\$ 6,262	\$ 11,708	\$ 28,700	\$ 22,550	\$ 31,750
TRANSFERS					
01-08-98-1200 Transfer Out- VMF	\$ 4,889	\$ 5,223	\$ 5,200	\$ 5,200	\$ 5,300
	\$ 4,889	\$ 5,223	\$ 5,200	\$ 5,200	\$ 5,300
TOTAL DISBURSEMENTS	\$ 448,122	\$ 450,212	\$ 478,900	\$ 466,320	\$ 497,150

2014 Annual Budget Program Activity Summary		
General Fund	Insurance/Common Expense	01-12

Function

The activities funded by this account include the general insurance (property, liability, workers compensation) package, the High Excess Liability Pool (H.E.L.P.) premium, and flood insurance costs. This account also includes expenses related to the General Fund portion of all employee health, dental, and life insurance benefits. Additionally, all of the Village's overhead or expenses in common have been incorporated into this account. These shared expenses are easier to track in one account as opposed to being spread across all General Fund divisions.

Significant Goals/Objectives

- Provide high quality employee benefits at the lowest possible cost.
- Secure appropriate property, liability, and workers compensation insurance at the least possible cost.
- Account for all overhead expenditures and shared costs.
- Publish four quarterly newsletters for distribution to all Village residents and businesses.
- Develop and begin implementation of update to the Village's information technology systems and appropriate equipment replacement program.
- Increase use of web-based work request management program across all departments to improve customer service.
- Virtualize existing servers as appropriate and recommended by the Village's information systems consultants to reduce need to investment in new server equipment.
- Update the Village's 2010 Technology Infrastructure Plan: Revise the long range plan for the maintenance and improvement of the various systems.

Major Budget Changes

The Insurance and Common Expense Budget reflects several significant changes for the coming fiscal year. The Legal Services operating area has been eliminated and the Village Attorney expenses are now reflected as part of Insurance and Common expense. Expenses related to the Village's participation in the Geographic Information Systems (GIS) Consortium were previously found in the Public Works Department budget. Since GIS services benefit all operating departments of the Village, these expenses have all been moved to Insurance & Common Expense.

Additionally, more detail regarding expenditures related to maintenance and operation of the Village's information systems components has been provided through the addition of several line items. The intent behind the additional detail is to better track expenditures related to various Village communication, printing, information systems equipment, and information systems maintenance expenses. These changes will help to manage expenses over time and improve long-term planning to address Village needs. Other changes in Insurance and Common expense include reallocating certain expenditures from in other areas of the General Fund budget because these expenses are truly shared among all operating departments. Expenditures shifted to the Insurance and Common Expense operating area include: legal expenses, postage machine rental and maintenance expenses, copying and expenses, and services related to operation and maintenance of the Village's geographic information system.

As in previous Village of Lincolnshire budgets a portion of the expenditures identified in the Insurance & Common Expense area are shared with the Water & Sewer Operating Budget. In most instances the shared expenditure is split 80% to the General Fund (Insurance & Common Expense) and 20% to the Water & Sewer Fund.

Capital Projects

- Shared cost of Village Hall shaker roof replacement: \$260,000
- Shared cost of Various Village flat roof replacements: \$42,5000
- Village Hall Data Room – HVAC Improvements: \$12,000
- Vehicle Maintenance – Wheel Balancer: \$9,000
- Server Virtualization and Microsoft Server Conversion Project: \$11,750
- Desktop Computer Equipment – Refresh Plan: \$7,650
- Financial System Software Update: \$43,600
- Migration to Outlook Email and Email Archiving System: \$10,500

2014 Annual Budget Program Activity Summary		
General Fund	Insurance/Common Expense	01-12

Performance Indicators

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

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

EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 1,035,769	\$ 1,038,929	\$ 1,108,400	\$ 1,254,623	\$ 1,274,905
Commodities	\$ 13,128	\$ 13,712	\$ 16,200	\$ 12,420	\$ 12,600
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,048,897	\$ 1,052,641	\$ 1,124,600	\$ 1,267,043	\$ 1,287,505

**2014 Annual Budget
Program Activity Summary**

General Fund	Insurance/Common Expense	01-12
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>CONTRACTUAL SERVICES</u>					
01-12-61-1000 TELEPHONE	\$ 34,822	\$ 34,711	\$ 35,300	\$ 31,350	\$ 32,000
01-12-61-1002 Telephone- Cellular				\$ 11,670	\$ 18,000
01-12-61-1004 Telephone- Pay Phone	\$ -	\$ -	\$ -	\$ 1,058	\$ 1,080
01-12-61-1010 Telephone- Maint	\$ -	\$ -	\$ -	\$ 6,300	\$ 6,480
01-12-61-2000 PRINTING	\$ 16,378	\$ 16,226	\$ 19,400		\$ -
01-12-61-2002 Print- Budget, Forms, Misc				\$ 990	\$ 1,350
01-12-61-2004 Print- Letterhead Supplies				\$ 5,220	\$ 5,400
01-12-61-2006 Print- Newsletter				\$ 12,150	\$ 12,150
01-12-61-3501 Eq Maint- Post Meter Rent	\$ -		\$ 1,300	\$ 1,250	\$ 1,300
01-12-61-4000 Prof Serv- Video Services	\$ -	\$ -	\$ -	\$ -	\$ 6,000
01-12-61-4013 Prof Serv- Legal Services	\$ 126,614	\$ 152,261	\$ 136,100	\$ 116,478	\$ 77,600
01-12-61-4016 Prof Serv- Med.Svc/Drug Testing	\$ -	\$ -	\$ -	\$ 5,000	\$ 6,000
01-12-61-5500 DATA SYSTEMS	\$ 57,087	\$ 78,746			
01-12-61-5503 Data Sys- Internet Connection			\$ 14,400	\$ 9,180	\$ 9,720
01-12-61-5505 Data Sys- Maint / Repair			\$ 9,000	\$ 6,300	\$ 9,000
01-12-61-5507 Data Sys- Software / Licensing			\$ 13,050	\$ 12,600	\$ 17,073
01-12-61-5508 Data Sys- Tech Support/Backup			\$ 40,050	\$ 18,450	\$ 6,500
01-12-61-5509 Data Sys- Training			\$ 1,800	\$ 450	\$ 1,800
01-12-61-5510 Data Sys- Backup			\$ -	\$ 9,900	\$ 10,800
01-12-61-6000 Postage	\$ 8,904	\$ 8,425	\$ 17,100	\$ 12,150	\$ 7,750
01-12-61-7000 Duplicating	\$ 12,464	\$ 11,605	\$ 16,400	\$ 13,050	\$ 2,490

**2014 Annual Budget
Program Activity Summary**

General Fund	Insurance/Common Expense	01-12
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
01-12-61-7001 Duplicating- Lease Copiers	\$ -	\$ -	\$ -	\$ -	\$ 6,020
01-12-61-8700 MEDICAL INSURANCE	\$ 564,898	\$ 560,168	\$ 577,300		
01-12-61-8701 Medical Premiums- Health				\$ 612,000	\$ 577,400
01-12-61-8702 Medical Premiums- Dental				\$ 62,820	\$ 58,000
01-12-61-8703 Medical Premiums- Life				\$ 6,480	\$ 6,000
01-12-61-8800 GENERAL INSURANCE	\$ 206,559	\$ 163,233	\$ 197,900	\$ -	\$ -
01-12-61-8800 Property/Liability Ins				\$ 71,500	\$ 72,027
01-12-61-8801 Workers Comp				\$ 115,700	\$ 115,700
01-12-61-8802 High Excess Liability Pool				\$ 13,000	\$ 13,650
01-12-61-8803 HELP- Beach Endorsement				\$ 4,875	\$ 5,120
01-12-61-8804 National Flood Insurance				\$ 1,203	\$ 1,235
01-12-61-8900 PROPERTY DEDUCTIBLES	\$ -		\$ 2,000	\$ -	\$ -
01-12-61-9000 OUTSIDE SERVICES	\$ 5,900	\$ 13,190	\$ 13,200	\$ -	\$ -
01-12-61-9001 Contract Svc- Acc.Rec Proc	\$ -	\$ -	\$ -	\$ -	\$ 2,000
01-12-61-9015 Contract Svc- Lockbox	\$ -	\$ -	\$ -	\$ -	\$ 6,500
01-12-61-9022 Contract Svc- GIS Services	\$ -	\$ -	\$ -	\$ 49,500	\$ 59,040
01-12-61-9029 Cont Svc- IT Consult/Sys Mon	\$ -	\$ -	\$ -	\$ 21,600	\$ 27,000
01-12-61-9109 Contract Svc- Records Mgt	\$ -	\$ -	\$ -	\$ 540	\$ 2,700
01-12-61-9114 Cont Svc- Emerg. Not. Sys.	\$ -	\$ -	\$ -	\$ 5,940	\$ 6,120
01-12-61-9115 Cust Serv/Serv Mang Sys	\$ -	\$ -	\$ -	\$ 4,770	\$ 4,950
01-12-61-9118 Cust Serv- Website Consult	\$ -	\$ -	\$ -	\$ 3,150	\$ 1,800
01-12-61-9130 Cont Svc- Payroll Processing	\$ -	\$ -	\$ -	\$ -	\$ 15,000
01-12-61-9140 Cont Svc- Downtown Maint	\$ -	\$ -	\$ -	\$ -	\$ 61,150
01-12-64-2000 Office Equipment	\$ 2,143	\$ 364	\$ 14,100	\$ 8,000	\$ 1,000
	<u>\$ 1,035,769</u>	<u>\$ 1,038,929</u>	<u>\$ 1,108,400</u>	<u>\$ 1,254,623</u>	<u>\$ 1,274,905</u>
COMMODITIES					
01-12-62-1000 Office Supplies	\$ 13,128	\$ 13,712	\$ 16,200	\$ 12,420	\$ 12,600
	<u>\$ 13,128</u>	<u>\$ 13,712</u>	<u>\$ 16,200</u>	<u>\$ 12,420</u>	<u>\$ 12,600</u>
TOTAL DISBURSEMENTS	\$ 1,048,897	\$ 1,052,641	\$ 1,124,600	\$ 1,267,043	\$ <u>1,287,505</u>

2014 Annual Budget Program Activity Summary		
General Fund	Public Works Administration	01-20

Function

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

Significant Goals/Objectives

- Conduction annual exercises and evaluations of the Village’s Emergency Response Plan.
- Investigate opportunities to partner with other government entities for procurement of goods and services, where practical, implement such programs (Village Board directed goal)
- Update the Village’s 2010 Technology Infrastructure Plan: revise the long range plan for the maintenance and improvement of various systems (Village Board directed goal).

Major Budget Changes

- GIS Services are relocated to 01-12 Insurance/Common Expenses.
- The one-time CRS Special Project to create a Village All-Natural Hazards Plan will not be repeated in 2014. The expense of \$11,000 was an unbudgeted expense in 2013.

Capital Projects

- None

2014 Annual Budget Program Activity Summary		
General Fund	Public Works Administration	01-20

Performance Indicators

Indicator	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Engineering Permits	116	130	130	120	125
Plan Reviews	160	196	200	177	175
Project Inspections	225	244	225	251	225

Staffing

Staffing (Full-Time Equivalent)	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.75	0.75	0.75	0.75	0.75
Assistant to the Director of Public Works	0.00	0.00	0.25	0.25	.25
Secretary	0.75	0.75	0.75	0.75	0.75
Total:	1.75	1.75	2.00	2.00	2.00

2014 Annual Budget Program Activity Summary		
General Fund	Public Works Administration	01-20

EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 137,239	\$ 144,189	\$ 147,100	\$ 158,100	\$ 161,300
Contractual Services	\$ 43,384	\$ 52,436	\$ 54,400	\$ 64,261	\$ 14,100
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	<u>\$ 10,007</u>	<u>\$ 12,473</u>	<u>\$ 18,000</u>	<u>\$ 16,000</u>	<u>\$ 12,500</u>
TOTAL	\$ 190,630	\$ 209,098	\$ 219,500	\$ 238,361	\$ 187,900

**2014 Annual Budget
Program Activity Summary**

General Fund	Public Works Administration	01-20
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>PERSONNEL EXPENSES</u>					
01-20-60-1000 Regular Salaries	\$ 135,047	\$ 138,114	\$ 142,000	\$ 152,400	\$ 155,500
01-20-60-1500 Part Time Wages	\$ -	\$ -	\$ -	\$ -	
01-20-60-2000 Overtime Salaries	\$ 2,192	\$ 6,075	\$ 5,100	\$ 5,700	\$ 5,800
	\$ 137,239	\$ 144,189	\$ 147,100	\$ 158,100	\$ 161,300
<u>CONTRACTUAL SERVICES</u>					
01-20-61-3000 Equipment Maintenance	\$ 358	\$ 393	\$ 600	\$ 175	\$ -
01-20-61-4000 PROFESSIONAL SERVICES	\$ 39,344	\$ 46,553	\$ -	\$ 11,000	\$ -
01-20-61-4008 Prof Serv- Geographic Information System Services			\$ 43,600	\$ 41,800	\$ -
01-20-61-4018 Prof Serv- Miscellaneous Engineering			\$ 5,000	\$ 6,986	\$ 5,000
01-20-61-4019 Prof Serv- NPDES Annual Permit Fee			\$ 1,000	\$ 1,000	\$ 1,000
01-20-61-5000 Legal Notices	\$ 1,396	\$ 797	\$ 1,200	\$ 600	\$ 1,200
01-20-61-9000 Outside Services	\$ 2,286	\$ 4,693	\$ 3,000	\$ 2,700	\$ 6,900
	\$ 43,384	\$ 52,436	\$ 54,400	\$ 64,261	\$ 14,100
<u>OTHER CHARGES</u>					
01-20-63-1000 Memberships	\$ 659	\$ 462	\$ 1,100	\$ 700	\$ 1,100
01-20-63-2000 Vehicle Allowance	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
01-20-63-3000 Professional Development	\$ 2,148	\$ 3,690	\$ 3,400	\$ 3,300	\$ 3,400
01-20-63-4000 Publications	\$ -		\$ 200	\$ -	\$ 200
01-20-63-9000 Business Expenses	\$ 1,200	\$ 650	\$ 1,800	\$ 1,800	\$ 1,800
01-20-64-2000 Office Equipment	\$ -	\$ 1,671	\$ 5,500	\$ 4,200	\$ -
01-20-64-3000 Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 10,007	\$ 12,473	\$ 18,000	\$ 16,000	\$ 12,500
TOTAL DISBURSEMENTS	\$ 190,630	\$ 209,098	\$ 219,500	\$ 238,361	\$ 187,900

2014 Annual Budget Program Activity Summary		
General Fund	Public Works Streets	01-21

Function

This Division conducts leaf collection; snow and ice control; and pavement, street lighting, signs, and right-of-way landscape maintenance. The Village’s dedicated public roadway system consists of 40 lane-miles of pavement. The storm water management system includes 34 miles of storm sewers and 56 detention basins.

Significant Goals/Objectives

- Maintain the stormwater management system.
- Conduct activities in compliance with the Non-Point Discharge Elimination System (NPDES) regulations and provide annual report.
- Minimize the environmental impact of the snow and ice control program through the use of liquid de-icers.
- Partner with other governmental entities for the procurement of goods and services, where practical, and implement such programs (Village Board directed goal).

Major Budget Changes

- **Overtime Salaries:** 2013 estimated expenses are over budget due to response to the April 2013 flood. The 2014 budget reflect the historical average expenditure for this line item.
- **New Outside Services:** The following line items are introduced in the FY 2014 budget:
 - **Brick Paver Maintenance:** Brick pavers are located throughout the Village. Work includes removing and replacing damaged bricks along with resetting settled bricks.
 - **Concrete Curb & Gutter/Sidewalk:** Spot improvements to curb, gutters, and sidewalks will be made on an annual basis as needed.
 - **Concrete Pavement:** Concrete pavement is located on Schelter Road and at intersections with Route 22. Work includes patching, joint and crack sealing, and other maintenance activities.
 - **HMA Pavement Patching:** Contractual services to place hot mix patching are relocated from the Capital Improvement Program to the operating budget.
- **Leaf Bags:** Bags are provided to properties along State and County highways in lieu of residents placing leaves in streets. The Village has a little less than 2,000 leaf bags in-house and will not need to purchase additional bags in 2013 or 2014.
- **Gravel & Sand:** The 2013 expense significantly exceeded budget due to purchase of sand to respond to the April 2013 flood. The 2014 budget reflects the historical average expenditure for this line item.
- **Rock Salt:** The 2014 budget reflects a decrease in price to \$55.00 from \$62.10 per ton (budget - \$53.41 actual) and an increase in volume to 700 tons from 400 tons.

**2014 Annual Budget
Program Activity Summary**

General Fund	Public Works Streets	01-21
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- **De-icing Materials:** Due to a mild winter in 2013, the Village has sufficient materials in-house to complete the fiscal year without purchasing any additional materials if there are four or fewer typical storms. The decrease from the 2013 to 2014 budgets reflects a tightening of the line item to reflect actual historical expenditures.
- **Snow Plow Equipment Supplies:** Funds in the amount of \$1,500 are relocated from Vehicle Maintenance - Maintenance Materials – Snow Equipment Maintenance Supplies.
- **Minor Equipment:** This account includes a base of \$800 for minor equipment such as sockets, shovels, and drill bits. New in FY 2014 are replacement of the following items which are less than \$5,000 each: two generators, two trash pumps, and a small balloon light for use during night-time construction.

Capital Projects

Leaf Machine (15 Yard) Replacement (PW # 406)	\$70,000
Sandbagger Refurbishment (PW #405)	\$10,000
Street Resurfacing (2014) *	\$300,000
Londonderry Lane Reconstruction	\$150,000
Pedestrian Signal - Milwaukee Ave @ Walgreens	\$47,700
Pavement Repair: South Village Green	\$100,000
Storm Sewer Repair: 12 Robinhood	\$37,500
Storm Sewer Repair: Miscellaneous	\$75,000
Storm Sewer Lining (2014)	\$27,000
North Branch Chicago River - Erosion Mitigation (Construction)	\$30,000
Lincolnshire Creek Erosion Repair (Construction)	\$196,500
One Ton Truck -Replacement (PW #245)	\$90,000
Vehicle Rehabilitation (2014) *	\$38,500
Two Ton Dump Replacement (PW #251)*	\$33,000

**2014 Annual Budget
Program Activity Summary**

General Fund	Public Works Streets	01-21
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Performance Indicators

Indicator	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Streets cleaned – miles	315	363	300	340	350
Hours per asphalt patching – tons	28	13	30	28	30
Pct. Catch basins requiring repair	14%	20%	10%	15%	15%
Pct. Storm sewer system inspected	17%	18%	15%	15%	15%
Snow events/Salt spread – tons	23/646.5	10 / 434	26/900	21/715	20/700
Leaves collected – cubic yards	6,320	6,445	6,500	6,500	6,500
Hours of collection / cu.yd. leaves	0.23	0.18	0.25	0.20	0.20
Service requests	557	499	700	500	500
Avg. # Days to complete Service Request	21	19.25	20	22	22

Staffing

Staffing (Full-Time Equivalent)	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Superintendent – Streets/Parks	0.50	0.50	0.50	0.50	0.50
General Maintenance – Streets	3.00	3.00	3.00	3.00	3.00
Public Works Facility Secretary	0.25	0.25	0.25	0.25	0.25
Seasonal Laborer	0.25	0.25	0.25	0.25	0.25
Total:	4.25	4.25	4.25	4.25	4.25

**2014 Annual Budget
Program Activity Summary**

General Fund	Public Works Streets	01-21
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EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 368,587	\$ 379,191	\$ 397,000	\$ 409,600	\$ 413,300
Contractual Services	\$ 202,999	\$ 205,245	\$ 265,700	\$ 258,760	\$ 276,100
Commodities	\$ 57,574	\$ 84,151	\$ 72,700	\$ 60,500	\$ 80,500
Other Charges	\$ 4,651	\$ 3,903	\$ 6,600	\$ 7,000	\$ 21,300
Transfers	<u>\$ 134,493</u>	<u>\$ 156,690</u>	<u>\$ 157,100</u>	<u>\$ 157,100</u>	<u>\$ 158,900</u>
TOTAL	\$ 768,304	\$ 829,180	\$ 899,100	\$ 892,960	\$ 950,100

**2014 Annual Budget
Program Activity Summary**

General Fund	Public Works Streets	01-21
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>PERSONNEL EXPENSES</u>					
01-21-60-1000 Regular Salaries	\$ 338,880	\$ 347,006	\$ 352,000	\$ 354,600	\$ 367,000
01-21-60-2000 Overtime Salaries	\$ 29,707	\$ 32,185	\$ 45,000	\$ 55,000	\$ 46,300
	<u>\$ 368,587</u>	<u>\$ 379,191</u>	<u>\$ 397,000</u>	<u>\$ 409,600</u>	<u>\$ 413,300</u>
<u>CONTRACTUAL SERVICES</u>					
01-21-61-3000 Equipment Maintenance	\$ 2,068	\$ 344	\$ 1,000	\$ 1,000	\$ 1,000
01-21-61-8500 Electric Utilities	\$ 13,126	\$ 13,675	\$ 17,000	\$ 12,000	\$ 15,000
01-21-61-9000 OUTSIDE SERVICES	\$ 187,805	\$ 191,226		\$ -	
01-21-61-9006 Contract Svc- Compost Disp			\$ 52,000	\$ 52,000	\$ 52,000
01-21-61-9014 Contract Svc- Equip Rental			\$ 1,000	\$ 4,000	\$ 1,000
01-21-61-9034 Contract Svc- Misc Disposal			\$ 8,500	\$ 8,500	\$ 8,500
01-21-61-9036 Contract Svc- Mosquito Abate			\$ 68,200	\$ 67,800	\$ 68,200
01-21-61-9042 Contract Svc- Pkway Restor			\$ 1,000	\$ 1,300	\$ 1,000
01-21-61-9044 Contract Svc- Crack Sealing			\$ 7,500	\$ 7,500	\$ 7,500
01-21-61-9045 Contract Svc- Pavemnt Mgt Sys			\$ 1,000	\$ 1,300	\$ 1,000
01-21-61-9046 Contract Svc- Pavemnt Mkgs			\$ 5,000	\$ 3,860	\$ 5,000
01-21-61-9060 Contract Svc- Strm Sewer Clean			\$ 1,800	\$ 4,100	\$ 1,800
01-21-61-9061 Contract Svc- Strm Sewer Telev			\$ 10,000	\$ 7,000	\$ 10,000
01-21-61-9062 Contract Svc- St Light Repairs			\$ 2,000	\$ 1,000	\$ 2,000
01-21-61-9063 Contract Svc- St Repairs			\$ 5,000	\$ 3,000	\$ 5,000
01-21-61-9064 Contract Svc- St Sweeping			\$ 34,500	\$ 34,200	\$ 34,500
01-21-61-9066 Contract Svc- Signal Maint			\$ 25,100	\$ 25,100	\$ 25,100
01-21-61-9067 Brick Paver Maint					\$ 3,000
01-21-61-9068 Concrete- Curb & Gutter/Sidewalk					\$ 5,000
01-21-61-9069 Concrete- Pavement					\$ 4,500
01-21-61-9070 Pavement Patching			\$ 25,100	\$ 25,100	\$ 25,000
	<u>\$ 202,999</u>	<u>\$ 205,245</u>	<u>\$ 265,700</u>	<u>\$ 258,760</u>	<u>\$ 276,100</u>

**2014 Annual Budget
Program Activity Summary**

General Fund	Public Works Streets	01-21
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EXPENDITURE DETAIL CONTINUED

<u>COMMODITIES</u>	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
01-21-62-3000 MAINTENANCE MATERIALS	\$ 6,955	\$ 11,918		\$ -	\$ -
01-21-62-3020 Maint Mat- Leaf Bags			\$ 400	\$ -	\$ -
01-21-62-3025 Maint Mat- NPDES Testing Supp			\$ 500	\$ -	\$ 500
01-21-62-3028 Maint Mat- Pavmnt Marking Mat			\$ 600	\$ 800	\$ 600
01-21-62-3039 Maint Mat- St Light Access			\$ 2,400	\$ 3,100	\$ 2,400
01-21-62-3040 Maint Mat- St Maint Equip			\$ 900	\$ 900	\$ 900
01-21-62-3041 Maint Mat- St Sign Materials			\$ 5,700	\$ 4,200	\$ 5,700
01-21-62-3042 Maint Mat- Misc			\$ 900	\$ 1,000	\$ 900
01-21-62-3100 REPAIR & RESTORATION	\$ 8,757	\$ 11,829		\$ -	\$ -
01-21-62-3111 R&R- Parkway Restoration			\$ 2,000	\$ 2,100	\$ 2,000
01-21-62-3115 R&R- Road Repair			\$ 3,500	\$ 2,200	\$ 3,500
01-21-62-3116 R&R- Storm Sewer			\$ 2,000	\$ 2,100	\$ 2,500
01-21-62-3117 R&R- Streetscape Restor Mat			\$ 3,300	\$ 3,400	\$ 3,300
01-21-62-3500 CONSTRUCTION MATERIALS	\$ 2,189	\$ 3,214		\$ -	\$ -
01-21-62-3502 Const Mat- Concrete			\$ 400	\$ 100	\$ 400
01-21-62-3504 Const Mat- Gravel & Sand			\$ 800	\$ 6,900	\$ 800
01-21-62-3507 Const Mat- Lumber & Steel			\$ 400	\$ 400	\$ 400
01-21-62-3510 Const Mat- Storm Sewer			\$ 1,500	\$ 500	\$ 1,500
01-21-62-3511 Const Mat- Traffic Safety			\$ 500	\$ 500	\$ 500
01-21-62-4000 SNOW AND ICE CONTROL	\$ 39,673	\$ 57,190		\$ -	\$ -
01-21-62-4001 Snow/Ice- Anti-Icing Sys Maint			\$ 1,500	\$ 900	\$ 1,500
01-21-62-4002 Snow/Ice- Rock Salt			\$ 41,800	\$ 28,900	\$ 39,000
01-21-62-4003 Snow/Ice- Liquid De-Icing					\$ 9,000
01-21-62-4005 Snow/Ice- Plow Cutting Edges	\$ -		\$ 3,600	\$ 2,500	\$ 5,100
	<u>\$ 57,574</u>	<u>\$ 84,151</u>	<u>\$ 72,700</u>	<u>\$ 60,500</u>	<u>\$ 80,500</u>
<u>OTHER CHARGES</u>					
01-21-63-1000 Memberships	\$ -	\$ 200	\$ 200	\$ -	\$ 200
01-21-63-3000 Professional Development	\$ 420	\$ 170	\$ 800	\$ 800	\$ 800
01-21-63-6000 Uniforms	\$ 2,282	\$ 2,506	\$ 3,200	\$ 4,000	\$ 3,200
01-21-63-8600 Minor Equipment	\$ 1,649	\$ 607	\$ 1,800	\$ 1,800	\$ 16,500
01-21-63-9000 Business Expenses	\$ 300	\$ 420	\$ 600	\$ 400	\$ 600
	<u>\$ 4,651</u>	<u>\$ 3,903</u>	<u>\$ 6,600</u>	<u>\$ 7,000</u>	<u>\$ 21,300</u>
<u>TRANSFERS</u>					
01-21-98-1200 Transfer Out- VMF	\$ 134,493	\$ 156,690	\$ 157,100	\$ 157,100	\$ 158,900
	<u>\$ 134,493</u>	<u>\$ 156,690</u>	<u>\$ 157,100</u>	<u>\$ 157,100</u>	<u>\$ 158,900</u>
TOTAL DISBURSEMENTS	\$ 768,304	\$ 829,180	\$ 899,100	\$ 892,960	\$ 950,100

2014 Annual Budget Program Activity Summary		
General Fund	Public Works Parks and Open Space	01-22

Function

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

Significant Goals/Objectives

- Partner with residents to maintain parks and open spaces while providing an educational opportunity through annual work days.
- Monitor and evaluate the maintenance of all parks and grounds.
- Minimize swimming accidents in Spring Lake through the provision of lifeguards.
- Conduct the Memorial Day Ceremony.
- Provide support for community events including “Red-White-and-Boom”, “Boo Bash”, “Taste of Lincolnshire” and the holiday tree lighting ceremony.
- Maintain the Tree City Award.

Major Budget Changes

- All functions of the Environmental Services have been merged into the Parks & Grounds Division.
- The Environmental Services Intern position is re-categorized as a Parks & Grounds Seasonal Laborer position.
- **Parks Overtime:** Expenses exceed the budget in 2013 due to labor to support Food Truck Friday, BMW Classic, and North Park 10th Anniversary.
- **Beach Tags:** Revenue is down in 2013 due to a decrease in swimming days from 68 in 2012 to 59 in 2013. The FY 2014 budget is based upon historical revenue.
- **Park User Fees:** Revenue is down in 2013 due to Staff not correctly applying permit fees to site development projects. The FY 2014 budget is based upon historical revenue.
- **Permit – Spring Lake Beach:** – A line item is introduced to account for the Illinois Department of Health \$100 permit fee for operating a beach.
- **Equipment Rentals:** \$1,000 is added to rent tables, chairs, and tents for National Night Out event. Lincolnshire Sports Associations requests introduction of lighting rental at cost of \$700 per month for four months for northeast soccer field at North Park.

**2014 Annual Budget
Program Activity Summary**

General Fund	Public Works Parks and Open Space	01-22
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- **Park Irrigation & Electrical:** Irrigation in the amount of \$7,300 for the Village Hall, South Village Green, and the Triangle is moved to this account from Buildings –Outside Services. North Park lighting controller service is broken out.
- **Playground Safety Surface:** Safety surface was refreshed at North Park and Old Mill Park in 2013. Scheduled for 2014 are Balzer, Whytegate, and Spring Lake Parks.
- **Special Events and Fireworks:** The Lincolnshire Community Association requests an increased contribution to \$25,000 from \$20,000 for support of the Red, White, and Boom celebration.
- **Sport Court Maintenance:** Combine “Sport Court Maintenance” and “Basketball Court Maintenance” program items. Color coat of the Whytegate Basket Court; crack seal of Balzer and Whytegate tennis courts and North Park tennis & basketball courts.
- **Natural Area Management:** At its August 29, 2013 meeting, the Park Board recommend increasing funding for maintenance tasks such as buckthorn removal, controlled burns, and other invasive species control. The requested increase is from \$25,000 to \$50,000. The Park Board will review the Open Space Management Plan in order to prioritize and identify key areas where the funding could be allocated.
- **Tree Pruning:** Pruning of trees in parks (\$15,000) and bike paths (\$5,000) is added to the annual street pruning project in FY 2014 (\$10,000)
- **Tree Removals:** Increase budget from \$40,000 to \$75,000 based upon an estimated 80% increase in tree removals due to the Emerald Ash Borer.
- **Gypsy Moth Control:** Eliminate from FY 2014 budget as we have not used this line item in several years.
- **Hiking and Recreation Trail Maintenance:** Introduce contractual maintenance in FY 2014 for trimming and weeding along hiking and recreation trails.
- **Maintenance Materials:** North Park expenses of \$20,000 have been eliminated as a specific line item. The costs of items such as fertilizer and chemicals have been distributed among the remaining line items.
- **Baseball Field Maintenance:** The calcine clay line item is replaced with Baseball Field Maintenance. This item also includes bases and bricks for the pitchers mound and batters box.

2014 Annual Budget Program Activity Summary		
General Fund	Public Works Parks and Open Space	01-22

Capital Projects

North Park – Ice Skating Rink	\$9,000
Balzer Park - Site Amenities	\$163,000
Whytegate Park - Bollard Light Replacement	\$25,000
VH - Lighting Repairs*	\$17,000
Parks/VH/PWF - AED's	\$11,000
Bike Path Repairs - Various Locations (2014)	\$82,500
North Park - Athletic Field Light Repairs - 2014	\$10,000
Village Hall - Granite Path Repair & Restoration	\$30,000
Corridor Enhancement Program - Route 22 Medians Corridor	\$293,000
Enhancement Program - Route 22 Village Entrance Signs/Planting Beds	\$236,000
Downtown Pocket Park (Construction & Engineering)	<u>\$216,000</u>

Performance Indicators

Indicator	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Playground Hours of Maint/Playground	26	30.5	26	21	25
Hours/Active Acres Maintained	8	8	7	6	7
Special Events Hours	748.5	849	700	800	800
Hours of Preparation/Athletic Event	0.31	0.43	0.34	0.40	0.40
Beach - No. of Patrons	2,022	1,905	2,600	1,490	2,200
Beach – No. of Season Tags	218	635	350	528	600
Beach – No. of Daily Tags	1,187	1,162	1,600	876	1,300
Beach – No. of Swimming Days	52	68	75	59	70
Trees Removed	751	760	950	825	1,500
Trees Planted	144	165	200	205	200
Trees Trimmed	355	340	350	370	400
Acres Sprayed (Gypsy Moth)	0	0	700	0	0

Staffing

Staffing (Full-Time Equivalent)	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Director of Public Works	0.125	0.125	0.125	0.125	0.25
Superintendent – Streets/Parks	0.50	0.50	0.50	0.50	0.50
Assistant to the Director of Public Works	0.00	0.00	0.00	0.00	0.75
Facilities Manager	0.50	0.50	0.50	0.50	0.50
General Maintenance – Parks	4.00	4.00	4.00	4.00	4.00
General Maintenance – Open Space	0.00	0.00	0.00	0.00	1.00
Gardener	0.00	0.00	0.00	0.00	0.25
Public Works Facility Secretary	0.25	0.25	0.25	0.25	0.25
Lifeguard	1.25	1.25	1.25	1.25	1.25
Seasonal Laborer	1.50	1.50	1.50	1.50	2.00
Total:	8.125	8.125	8.125	8.125	10.75

2014 Annual Budget Program Activity Summary		
General Fund	Public Works Parks and Open Space	01-22

EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 557,607	\$ 394,098	\$ 547,600	\$ 558,540	\$ 599,300
Contractual Services	\$ 371,081	\$ 184,029	\$ 496,995	\$ 474,500	\$ 622,600
Commodities	\$ 21,737	\$ -	\$ 47,200	\$ 39,200	\$ 51,800
Other Charges	\$ 10,373	\$ 6,865	\$ 18,800	\$ 16,400	\$ 18,800
Transfers	\$ 103,517	\$ 112,294	\$ 120,500	\$ 120,500	\$ 121,800
TOTAL	\$ 1,064,315	\$ 697,286	\$ 1,231,095	\$ 1,209,140	\$ 1,414,300

**2014 Annual Budget
Program Activity Summary**

General Fund	Public Works Parks and Open Space	01-22
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
PERSONNEL EXPENSES					
01-22-60-1000 Regular Salaries	\$ 524,743	\$ 366,759	\$ 518,000	\$ 518,900	\$ 490,000
01-22-60-1500 Part Time Wages	\$ -	\$ -	\$ -	\$ -	\$ 79,300
01-22-60-2000 Overtime Salaries	\$ 32,864	\$ 27,339	\$ 29,600	\$ 39,640	\$ 30,000
	\$ 557,607	\$ 394,098	\$ 547,600	\$ 558,540	\$ 599,300
CONTRACTUAL SERVICES					
01-22-61-3000 Equipment Maintenance	\$ 3,675	\$ 3,652	\$ 2,500	\$ 1,500	\$ 2,500
01-22-61-4023 Prof Serv- Special Rec Dist	\$ 69,424	\$ 66,860	\$ 70,000	\$ 71,500	\$ 73,000
01-22-61-4027 Permit- Spring Lake Beach				\$ -	\$ 100
01-22-61-4028 Software Maint- Tree Inventory			\$ 21,000	\$ 26,600	\$ 2,100
01-22-61-8000 Gas Utilities	\$ 1,844	\$ 1,546	\$ 3,000	\$ 3,000	\$ 3,000
01-22-61-8500 Electric Utilities	\$ 26,110	\$ 31,902	\$ 28,000	\$ 22,000	\$ 28,000
01-22-61-9000 OUTSIDE SERVICES	\$ 270,028	\$ 80,069			
01-22-61-9014 Contract Svc- Equip Rental			\$ 1,500	\$ 1,100	\$ 5,300
01-22-61-9017 Contract Svc- Fertilization			\$ 6,000	\$ 7,100	\$ 7,700
01-22-61-9034 Contract Svc- Misc Disposal			\$ 9,000	\$ 7,000	\$ 9,000
01-22-61-9041 Contract Svc- Pk Irrig & Elect			\$ 12,500	\$ 12,900	\$ 14,600
01-22-61-9049 Contract Svc- Plant Care			\$ 1,000	\$ 300	
01-22-61-9073 Lighting Controller Services					\$ 2,000
01-22-61-9075 Park Lighting Maint					\$ 5,200
01-22-61-9050 Contract Svc- Plygrnd Surface			\$ 14,000	\$ 17,000	\$ 11,000
01-22-61-9056 Contract Svc- Tree Pruning			\$ 10,000	\$ 10,000	\$ 30,000
01-22-61-9057 Contract Svc- Soil Analysis			\$ 500	\$ -	
01-22-61-9059 Contract Svc- Sport Ct Maint					\$ 17,000
01-22-61-9076 Lndscp Maint- Corridor Mowing			\$ 34,670	\$ 36,000	\$ 36,000
01-22-61-9077 Lndscp Maint- Cul-de-sac			\$ 17,525	\$ 15,200	\$ 18,200
01-22-61-9078 Lndscp Maint- Park & Str Bed			\$ 62,300	\$ 64,500	\$ 64,700
01-22-61-9079 Hiking, Rec Trail Maint					\$ 18,000
01-22-61-9080 Natural Area Maint			\$ 25,000	\$ 25,000	\$ 50,000
01-22-61-9081 EAB Treatments*			\$ 4,000	\$ 4,000	\$ 8,000
01-22-61-9082 Pest Control				\$ 1,300	\$ 1,000
01-22-61-9083 Plant Health Care					\$ 1,000
01-22-61-9088 Tree Plantings*			\$ 75,000	\$ 37,000	\$ 50,000
01-22-61-9089 Tree Removal- Emerg, Haz, Diseased			\$ 40,000	\$ 57,000	\$ 74,000
01-22-61-9090 VH, S Village Green, Triangle					\$ 17,200
01-22-61-9091 Wildlife Maint			\$ 9,000	\$ 9,000	\$ 9,000
01-22-61-9200 Special Events: Boo Bash					\$ 2,500
01-22-61-9205 Special Events: Fireworks			\$ 50,500	\$ 45,500	\$ 20,000
01-22-61-9210 Special Events: Holiday Tree					\$ 2,500
01-22-61-9215 Special Events: Red,White & Boom					\$ 25,000
01-22-61-9220 Special Events: Taste of Lincolnshire		\$ -	\$ -	\$ -	\$ 15,000
	\$ 371,081	\$ 184,029	\$ 496,995	\$ 474,500	\$ 622,600

**2014 Annual Budget
Program Activity Summary**

General Fund	Public Works Parks and Open Space	01-22
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EXPENDITURE DETAIL CONTINUED

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>COMMODITIES</u>					
01-22-62-3000 MAINTENANCE MATERIALS	\$ 19,377	\$ 500	\$ 500	\$ 500	\$ -
01-22-62-3003 Maint Mat- Calcined Clay		\$ 500	\$ -	\$ -	\$ -
01-22-62-3011 Maint Mat- Fertilizer/Nutrients		\$ 700	\$ -	\$ -	\$ 5,000
01-22-62-3014 Maint Mat- Seed & Top Soil		\$ 2,500	\$ 500	\$ 500	\$ 4,500
01-22-62-3021 Maint Mat- Lighting Products		\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,500
01-22-62-3023 Maint Mat- Mulch		\$ 3,000	\$ 1,200	\$ 1,200	\$ 3,000
01-22-62-3024 Maint Mat- Parks		\$ 20,000	\$ 20,000	\$ 20,000	\$ -
01-22-62-3026 Maint Mat- Paint & Sup		\$ 1,500	\$ 1,500	\$ 1,500	\$ 3,500
01-22-62-3036 Maint Mat- Sand		\$ 1,000	\$ 1,200	\$ 1,200	\$ -
01-22-62-3038 Maint Mat- Spec Events		\$ 1,000	\$ 2,200	\$ 2,200	\$ 1,000
01-22-62-3043 Maint Mat- Tennis Crt		\$ 3,500	\$ 2,400	\$ 2,400	\$ 5,000
01-22-62-3049 Maint Mat- Baseball Fields					\$ 10,000
01-22-62-3055 Maint Mat- Herbicide		\$ 3,000	\$ 3,400	\$ 3,400	\$ 5,000
01-22-62-3056 Maint Mat- Plantings		\$ 3,500	\$ 3,200	\$ 3,200	\$ 3,500
01-22-62-3100 REPAIR & RESTORATION	\$ 1,785	\$ 100	\$ 100	\$ 100	\$ -
01-22-62-3101 R&R- Landscape Amenities		\$ 1,700	\$ 1,500	\$ 1,500	\$ 2,000
01-22-62-3112 R&R- Plantings		\$ 500	\$ -	\$ -	\$ 500
01-22-62-3113 R&R- Playground Safety		\$ 700	\$ -	\$ -	\$ 1,200
01-22-62-3500 CONSTRUCTION MATERIALS	\$ 575				\$ -
01-22-62-3501 Const Mat- Parks	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,500
01-22-62-3506 Const Mat- Street					\$ 2,100
01-22-62-3508 Const Mat- Plantings	\$ -	\$ -	\$ 500	\$ 500	\$ 500
	\$ 21,737	\$ -	\$ 47,200	\$ 39,200	\$ 51,800
<u>OTHER CHARGES</u>					
01-22-63-1000 Memberships	\$ 1,544	\$ 489	\$ 1,700	\$ 1,700	\$ 1,700
01-22-63-3000 Professional Development	\$ 1,720	\$ 1,610	\$ 8,700	\$ 4,900	\$ 8,700
01-22-63-4000 Publications	\$ 124	\$ -	\$ 200	\$ -	\$ 200
01-22-63-6000 Uniforms	\$ 5,037	\$ 3,113	\$ 4,600	\$ 5,400	\$ 4,600
01-22-63-8600 Minor Equipment	\$ 1,665	\$ 1,265	\$ 2,900	\$ 2,600	\$ 2,900
01-22-63-9000 Business Expenses	\$ 283	\$ 388	\$ 700	\$ 1,800	\$ 700
	\$ 10,373	\$ 6,865	\$ 18,800	\$ 16,400	\$ 18,800
<u>TRANSFERS</u>					
01-22-98-1200 Transfer Out- VMF	\$ 103,517	\$ 112,294	\$ 120,500	\$ 120,500	\$ 121,800
	\$ 103,517	\$ 112,294	\$ 120,500	\$ 120,500	\$ 121,800
TOTAL DISBURSEMENTS	\$ 1,064,315	\$ 697,286	\$ 1,231,095	\$ 1,209,140	\$ 1,414,300

2014 Annual Budget Program Activity Summary		
General Fund	Public Works Buildings	01-25

Function

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

Significant Goals/Objectives

- Replace roofs at the Village Hall, Public Works Facility, and utility pump stations.
- Remodel the police dispatch area due to the transfer of dispatch services to the Village of Vernon Hills.
- Replace the HVAC system supporting the data room.

Major Budget Changes

- **Electrical, Plumbing & Roof Repairs:** This aggregate line item is split into discrete line items. There is no aggregate change in the budget from FY 2013 to FY 2014.
 - HVAC Maintenance
 - Plumbing
 - Electrical
 - Building
- **Outside Services - Custodial Contract for Village Hall:** This aggregate line item is split into discrete line items. There is no aggregate change in the budget from FY 2013 to FY 2014.
 - Custodial Contract for Village Hall
 - Custodial Contract for Spring Lake Park Pavilion
- **Outside Services - Facilities Landscape:** This line item is moved to Parks and Grounds – Outside Services.
- **Commodities:** This section is reorganized to better align with expenditures. Repair and Restoration and Construction Materials subcategories have been moved into commodities. North Park commodities have been relocated here from the North Park line item.

Capital Projects

PWF - Exhaust Ventilation * \$33,500

2014 Annual Budget Program Activity Summary		
General Fund	Public Works Buildings	01-25

Performance Indicators

Indicator	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Custodial Cost/Sq.Ft.	\$1.64	\$1.64	\$1.75	1.13	1.13
No. of Events*	169	133	160	127	130

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

Staffing

Staffing (Full-Time Equivalent)	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Facilities Manager	0.25	0.50	0.50	0.50	0.50
Total:	0.25	0.50	0.5	0.50	0.50

EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 34,359	\$ 37,208	\$ 36,500	\$ 36,000	\$ 37,300
Contractual Services	\$ 102,234	\$ 119,809	\$ 123,200	\$ 114,500	\$ 94,625
Commodities	\$ 12,909	\$ 13,515	\$ 19,800	\$ 15,500	\$ 22,100
Other Charges	\$ 3,519	\$ 4,847	\$ 3,800	\$ 3,400	\$ 3,600
Transfers	\$ 4,889	\$ 5,223	\$ 5,200	\$ 5,200	\$ 5,300
TOTAL	\$ 157,910	\$ 180,602	\$ 188,500	\$ 174,600	\$ 162,925

**2014 Annual Budget
Program Activity Summary**

General Fund	Public Works Buildings	01-25
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>PERSONNEL EXPENSES</u>					
01-25-60-1000 Regular Salaries	\$ 33,026	\$ 32,374	\$ 34,500	\$ 33,300	\$ 35,300
01-25-60-1500 Part Time Wages	\$ -	\$ -	\$ -	\$ -	\$ -
01-25-60-2000 Overtime Salaries	\$ 1,333	\$ 4,834	\$ 2,000	\$ 2,700	\$ 2,000
	\$ 34,359	\$ 37,208	\$ 36,500	\$ 36,000	\$ 37,300
<u>CONTRACTUAL SERVICES</u>					
01-25-61-3000 Equipment Maintenance	\$ 1,593	\$ 741	\$ 2,000	\$ 900	\$ 1,825
01-25-61-9000 OUTSIDE SERVICES	\$ 100,641	\$ 119,068	\$ -	\$ -	\$ -
01-25-61-9113 Contract Svc-Aud/Vis Equip Mnt	\$ -	\$ -	\$ 1,000	\$ -	\$ -
01-25-61-9007 Contract Svc- Custodial PW	\$ -	\$ -	\$ 6,100	\$ 5,400	\$ 5,400
01-25-61-9008 Contract Svc- Custodial VH	\$ -	\$ -	\$ 23,700	\$ 25,200	\$ 25,200
01-25-61-9011 Contract Svc- Elec Plumb Roof	\$ -	\$ -	\$ 12,000	\$ -	\$ -
01-25-61-9016 Contract Svc- Landscape Bldgs	\$ -	\$ -	\$ 24,500	\$ 17,500	\$ -
01-25-61-9019 Contract Svc- Fire Prot Serv	\$ -	\$ -	\$ 11,700	\$ 11,500	\$ 13,700
01-25-61-9023 Contract Svc- HVAC & Elect Mnt	\$ -	\$ -	\$ 17,500	\$ 22,800	\$ 18,500
01-25-61-9033 Contract Svc- Misc	\$ -	\$ -	\$ 7,400	\$ 2,000	\$ -
01-25-61-9039 Contract Svc- Door Maint	\$ -	\$ -	\$ 7,300	\$ 5,300	\$ 7,300
01-25-61-9047 Contract Svc- Pest Control	\$ -	\$ -	\$ 2,000	\$ 3,400	\$ 3,400
01-25-61-9051 Contract Svc- Pond & Swale Mnt	\$ -	\$ -	\$ 6,200	\$ 7,000	\$ 6,200
01-25-61-9093 Custodial Contract- Spring Lk Pri	\$ -	\$ -	\$ 1,100	\$ 1,100	\$ 1,100
01-25-61-9094 Custodial Contract- Rivershire Ne	\$ -	\$ -	\$ 700	\$ -	\$ -
01-25-61-9095 Contract Svc- Building Misc	\$ -	\$ -	\$ -	\$ 3,000	\$ 5,000
01-25-61-9096 Contract Svc- Electrical	\$ -	\$ -	\$ -	\$ 4,900	\$ 3,000
01-25-61-9097 Contract Svc- Plumbing	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,000
	\$ 102,234	\$ 119,809	\$ 123,200	\$ 114,500	\$ 94,625

**2014 Annual Budget
Program Activity Summary**

General Fund	Public Works Buildings	01-25
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EXPENDITURE DETAIL CONTINUED

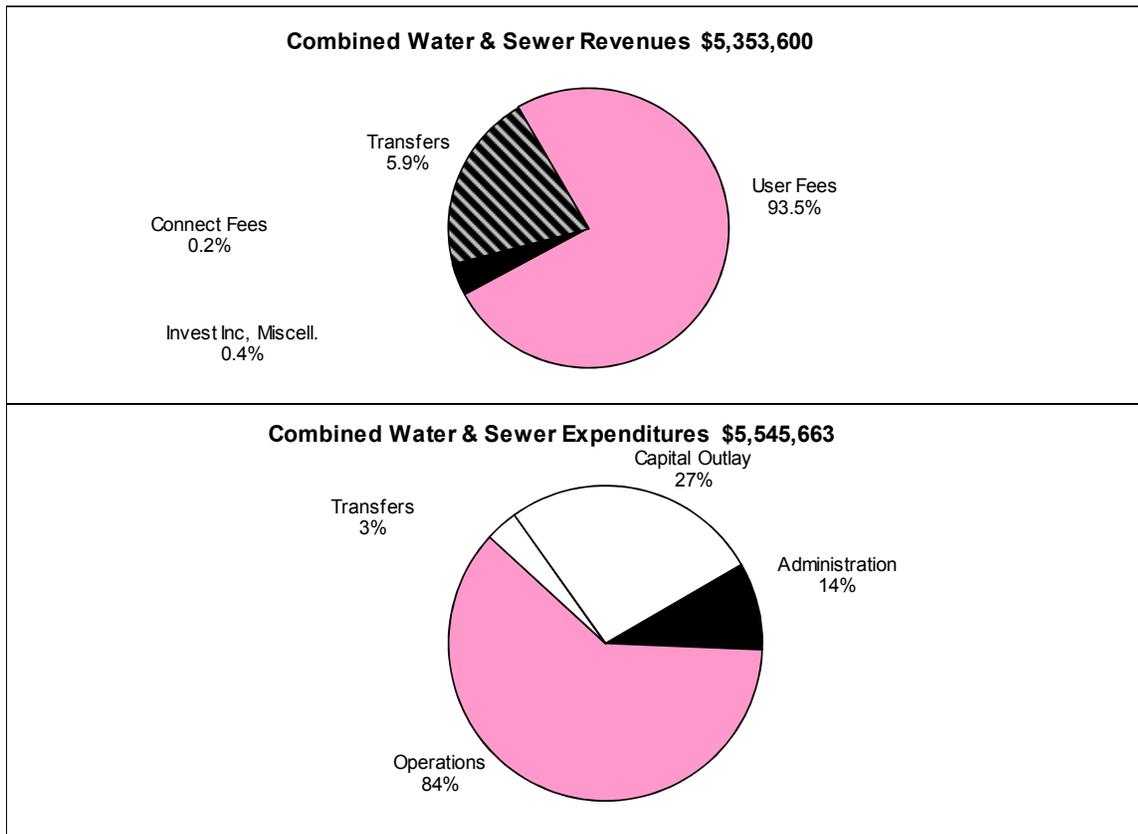
ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>COMMODITIES</u>					
01-25-62-3000 MAINTENANCE MATERIALS	\$ 11,782	\$ 11,942			
01-25-62-3002 Maint Mat- Bldg Commodities	\$ -	\$ -	\$ 1,200	\$ 750	\$ 1,000
01-25-62-3018 Maint Mat- Janitorial Sup	\$ -	\$ -	\$ 800	\$ 1,000	\$ 3,500
01-25-62-3019 Maint Mat- Landscaping Mat	\$ -	\$ -	\$ 2,000	\$ 200	\$ -
01-25-62-3022 Maint Mat- Lighting Products	\$ -	\$ -	\$ 2,000	\$ 3,000	\$ 3,000
01-25-62-3027 Maint Mat- Paper Goods	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,400
01-25-62-3035 Maint Mat- Safety Supplies	\$ -	\$ -	\$ 700	\$ 150	\$ 700
01-25-62-3100 REPAIR & RESTORATION	\$ 1,127	\$ 1,573	\$ 1,800		
01-25-62-3103 R&R- Building	\$ -	\$ -	\$ 300	\$ 100	\$ -
01-25-62-3104 R&R- Cleaning	\$ -	\$ -	\$ 300	\$ -	\$ -
01-25-62-3109 R&R- Paint	\$ -	\$ -	\$ 600	\$ 800	\$ -
01-25-62-3114 R&R- Replacement Parts	\$ -	\$ -	\$ 600	\$ 400	\$ -
01-25-62-3118 R&R- Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,600
01-25-62-3500 CONSTRUCTION MATERIALS	\$ -	\$ -	\$ -	\$ -	
01-25-62-3503 Const Mat- Fasteners	\$ -	\$ -	\$ 100	\$ 100	\$ -
01-25-62-3505 Const Mat- Lumber & Steel	\$ -	\$ -	\$ -	\$ -	\$ -
01-25-62-3512 Const Mat- Supplies	\$ -	\$ -	\$ 400	\$ -	\$ 2,900
	\$ 12,909	\$ 13,515	\$ 19,800	\$ 15,500	\$ 22,100
<u>OTHER CHARGES</u>					
01-25-63-3000 Professional Development	\$ 4		\$ 200	\$ 100	\$ 200
01-25-63-6000 Uniforms	\$ 104	\$ 79	\$ 200	\$ 400	
01-25-63-8600 Minor Equipment	\$ 1,624	\$ 3,015	\$ 1,300	\$ 500	\$ 1,300
01-25-63-9000 Business Expenses	\$ 1,787	\$ 1,753	\$ 2,100	\$ 2,400	\$ 2,100
	\$ 3,519	\$ 4,847	\$ 3,800	\$ 3,400	\$ 3,600
<u>TRANSFERS</u>					
01-25-98-1200 Transfer Out- VMF	\$ 4,889	\$ 5,223	\$ 5,200	\$ 5,200	\$ 5,300
	\$ 4,889	\$ 5,223	\$ 5,200	\$ 5,200	\$ 5,300
TOTAL DISBURSEMENTS	\$ 157,910	\$ 180,602	\$ 188,500	\$ 174,600	\$ 162,925

WATER AND SEWER FUND

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

In 1991 (updated in 1998), the complete water system was analyzed, by an independent professional engineering consultant, and capital improvements for the next ten years were recommended to ensure the water supply system will continue to operate efficiently while safely providing quality water to customers. Most of the improvements have been completed. One of the largest was construction of a 2 million gallon water reservoir in 1997. Major distribution improvements were completed in 2002 with utility replacement along Route 22 completed in 2003 and 2007 and the last phase was completed when the road widening wrapped up in 2009. The largest project was the completion of a new 30" water transmission main completed in 2007 at a cost of \$5.5 million without the need for rate or tax increases.

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



Fund Summary - Water and Sanitary Sewer Funds

REVENUES

	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Licenses & Fees	\$ 3,826,786	\$ 4,046,168	\$ 3,874,500	\$ 3,800,000	\$ 3,955,800
Miscellaneous Revenue	\$ 16,506	\$ 6,639	\$ 10,500	\$ 13,500	\$ 6,000
Other Income	\$ 2,529	\$ -	\$ 2,500	\$ 2,700	\$ 2,500
TOTAL	\$ 3,845,821	\$ 4,052,807	\$ 3,887,500	\$ 3,816,200	\$ 3,964,300
USE OF RESERVES	\$ 16,098	\$ -	\$ -	\$ -	\$ 110,000
FUNDS AVAILABLE	\$ 3,861,919	\$ 4,052,807	\$ 3,887,500	\$ 3,816,200	\$ 4,074,300

EXPENSES

	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 586,562	\$ 595,794	\$ 608,300	\$ 615,000	\$ 636,600
Contractual Services	\$ 2,903,627	\$ 3,050,572	\$ 3,062,400	\$ 3,288,635	\$ 3,213,463
Commodities	\$ 19,995	\$ 21,161	\$ 26,600	\$ 22,130	\$ 28,200
Other Charges	\$ 9,214	\$ 9,053	\$ 9,400	\$ 9,900	\$ 9,700
Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ 166,031	\$ 171,587	\$ 167,900	\$ 173,700	\$ 186,700
TOTAL	\$ 3,685,429	\$ 3,848,167	\$ 3,874,600	\$ 4,109,365	\$ 4,074,663

Water and Sanitary Sewer Improvement Fund (07)

REVENUES

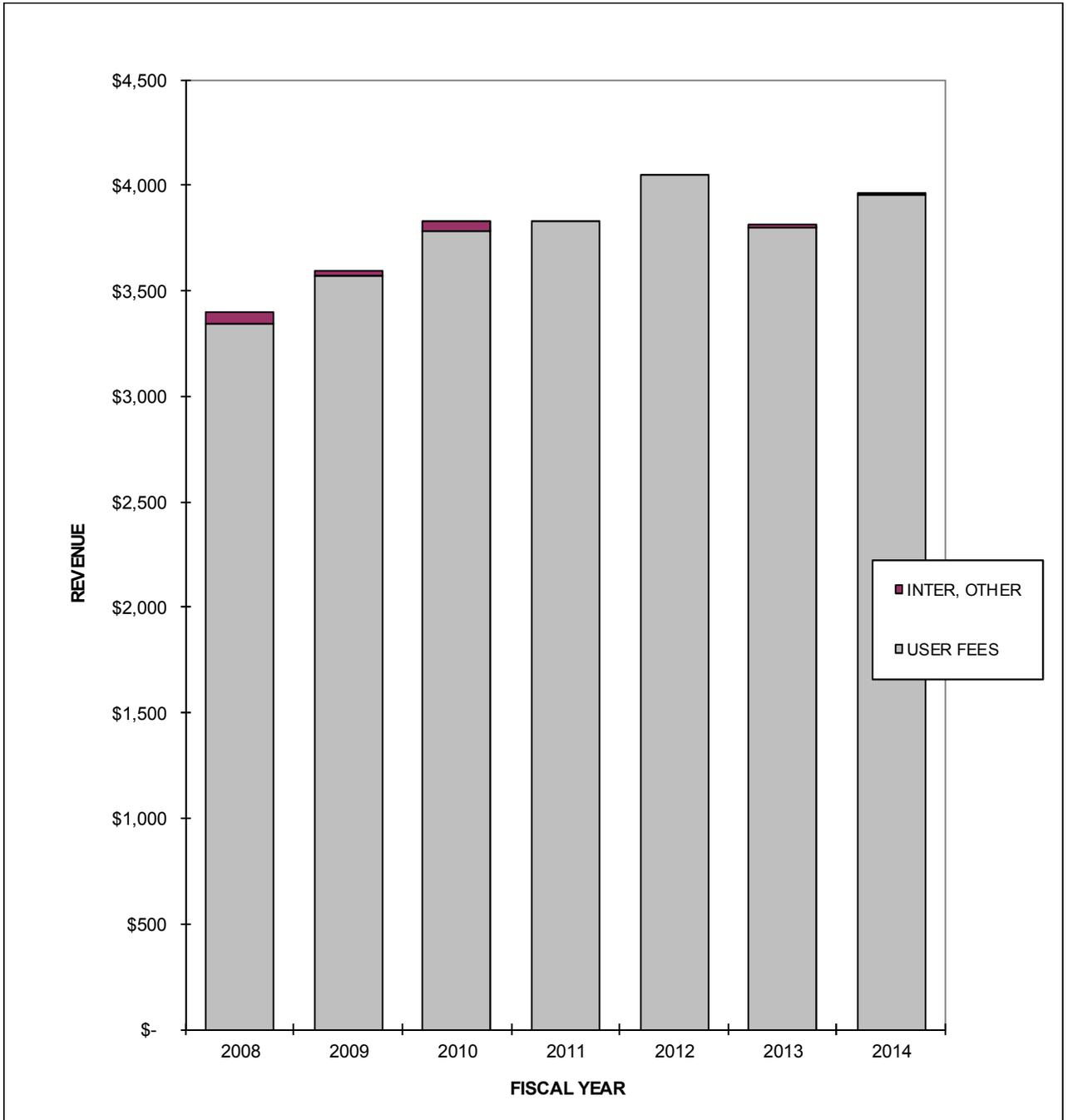
	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Licenses & Fees	\$ 37,408	\$ 58,776	\$ 24,300	\$ 24,300	\$ 191,000
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	\$ 689	\$ 1,564	\$ 500	\$ 1,350	\$ 1,000
Transfer In	\$ 245,000	\$ 700,000	\$ 1,090,400	\$ 1,090,400	\$ 1,087,300
TOTAL	\$ 283,097	\$ 760,340	\$ 1,115,200	\$ 1,116,050	\$ 1,279,300

EXPENSES

	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Capital Outlay	\$ 287,748	\$ 78,981	\$ 863,100	\$ 723,386	\$ 1,471,000

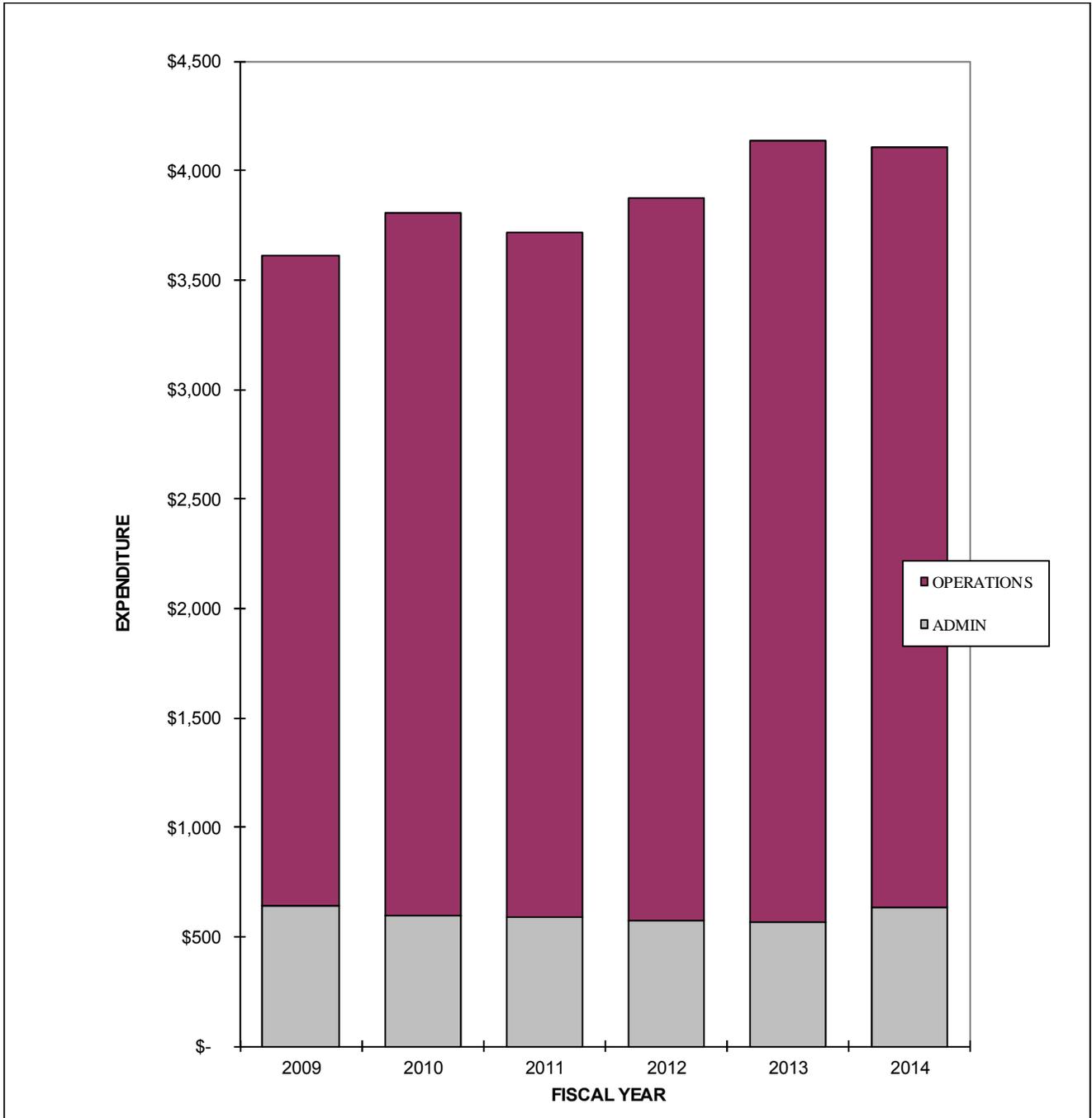
WATER & SANITARY SEWER FUND

Historical Revenue

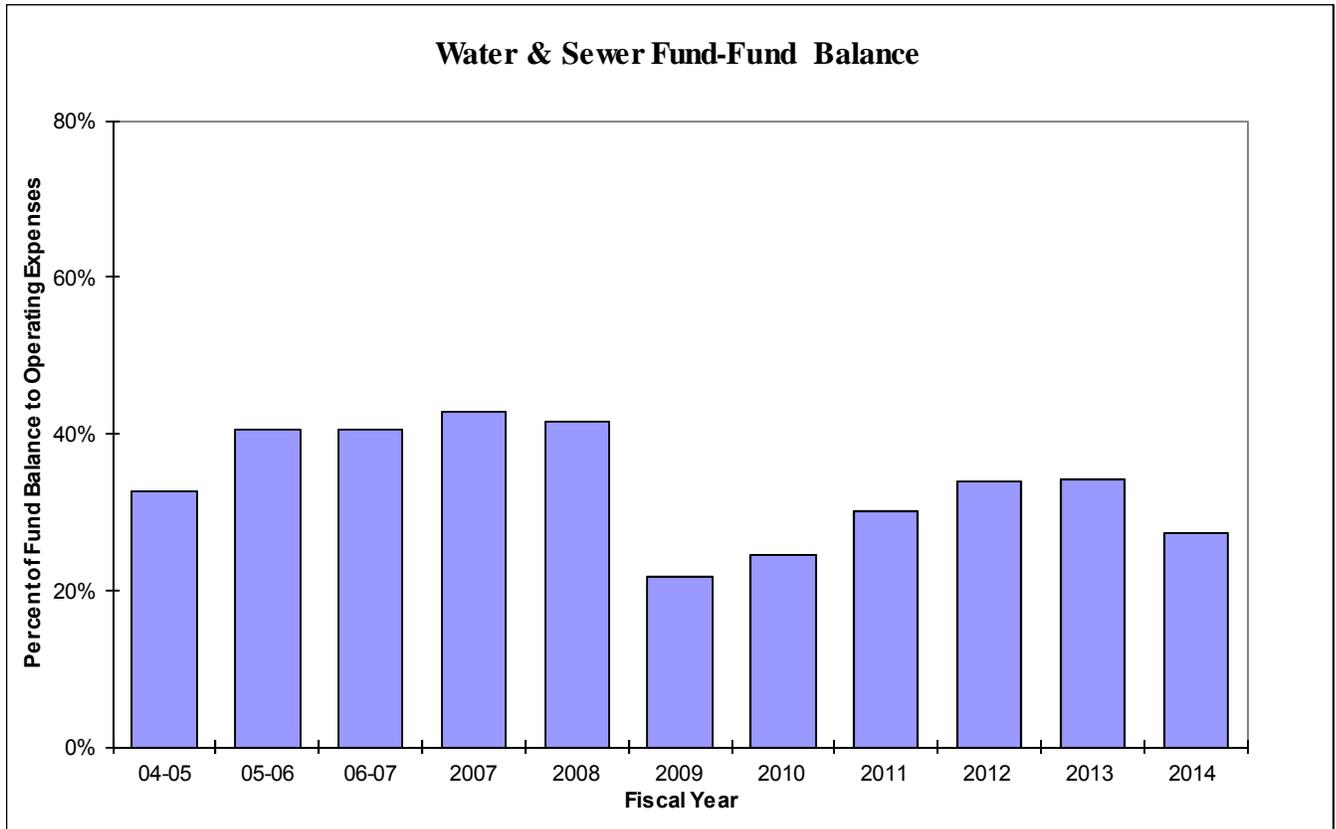


WATER & SANITARY SEWER FUND

Historical Expenditure



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



Over the last nine years, the Water and Sewer Fund balance has shown some fluctuation, but has been consistently above the minimum reserve policy. The above graph illustrates the relationship between the fund's reserves to its operating expenses and debt service. The Village used some of these excess reserves to assist with capital improvement projects and reduced the reserve policy to 25%. The level of a municipality's fund balance can determine its ability to withstand unexpected financial emergencies, which may result from natural disaster, revenue shortfalls or steep rises in inflation. It can also determine the ability to accumulate funds for large scale purchases without having to borrow

Fiscal Year	Cash Reserve (in thousands)	Operating Expenses	Ratio
04-05	939	2,875	33%
05-06	1,237	3,058	40%
06-07	1,436	3,554	40%
2007	1,520	3,562	43%
2008	1,561	3,761	42%
2009	853	3,925	22%
2010	969	3,951	25%
2011	1,165	3,873	30%
2012	1,365	4,035	34%
2013	1,464	4,297	34%
2014	1,162	4,262	27%

Program Detail

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>LICENSES & FEES</u>					
02-00-75-4180 Water/Sewer User Fees	<u>\$ 3,826,786</u>	<u>\$ 4,046,168</u>	<u>\$ 3,874,500</u>	<u>\$ 3,800,000</u>	<u>\$ 3,955,800</u>
	\$ 3,826,786	\$ 4,046,168	\$ 3,874,500	\$ 3,800,000	\$ 3,955,800
<u>MISCELLANEOUS REVENUE</u>					
02-00-90-4410 Sale Of Surplus Property	\$ 3,554		\$ 4,500	\$ 2,000	\$ -
02-00-90-4430 Other Income	<u>\$ 12,952</u>	<u>\$ 6,639</u>	<u>\$ 6,000</u>	<u>\$ 11,500</u>	<u>\$ 6,000</u>
	\$ 16,506	\$ 6,639	\$ 10,500	\$ 13,500	\$ 6,000
<u>OTHER INCOME</u>					
02-00-95-4510 Interest Income	<u>\$ 2,529</u>		<u>\$ 2,500</u>	<u>\$ 2,700</u>	<u>\$ 2,500</u>
	\$ 2,529	\$ -	\$ 2,500	\$ 2,700	\$ 2,500
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 110,000
TOTAL REVENUES	\$ 3,845,821	\$ 4,052,807	\$ 3,887,500	\$ 3,816,200	\$ 3,964,300

Explanation of Revenue Source

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

Licenses & Fees

User Fees: Revenue from the sale of metered water and sanitary sewer service Staff anticipates approximately 191 million gallons to be consumed for residential use, 225 million gallons for commercial use, and 10 million gallons for municipal use. This estimate is based upon a normal seasonal temperatures.

Water & Sanitary Sewer Rates			
(All Figures per 1,000 Gallons)	FY 2013	As of 01/01/2014	% Change
In-Village Water	\$4.43	\$4.50	2.0%
Out-of-Village Water	\$4.87	\$4.97	2.0%
In-Village Sanitary Sewer	\$5.27	\$5.27	0.0%
Out-of-Village Sewer	\$5.80	\$5.80	0.0%
In-Village Total	\$9.70	\$9.77	1.0%
Out-of-Village Total	\$10.67	\$10.77	1.0%
Total Anticipates Sales	Less Sanitary Sewer Credit	Net Sales	
\$ 3,957,500	\$ 90,000	\$ 3,867,500	

Sale of Surplus Property: Generated from the normal replacement of worn vehicles and equipment.

Other Income: Revenue from special fees such as construction site water service. Minimal growth is projected

Interest Income: Revenues from the investment of idle cash and cash reserves

Water Sewer Fund Cash Reserve Transfer: Use of previous years' excess of revenues over expenditure

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Fund	Public Works Administration	02-01
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Function

This division disburses funds for administration of the existing water and sanitary utility, including billing and professional services to prepare plans for system improvements.

Significant Goals/Objectives

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

Major Budget Changes

- New in 2014: Funding of data plan for five utility tablets for SCADA – Add \$3,900

Capital Projects: None

Performance Indicators

Indicator	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
No. Accounts Serviced	2,467	2,400	2,477	2,416	2,425
No. Utility Permits	31	21	34	24	25

Staffing

Staffing (Full-Time Equivalent)	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Village Manager	0.20	0.20	0.20	0.20	0.20
Deputy Village Clerk	0.20	0.00	0.00	0.00	0.00
Executive Secretary	0.20	0.00	0.00	0.00	0.00
Administrative Assistant	0.20	0.20	0.20	0.20	0.20
Director of Financial Systems	0.20	0.20	0.20	0.20	0.20
Account Clerk Supervisor	0.20	0.20	0.20	0.20	0.20
Secretary/Receptionist	0.20	0.20	0.20	0.20	0.20
Billing Clerk	0.50	0.50	0.50	0.50	0.50
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.25	0.25	0.25	0.25	0.25
Engineering Inspector	0.25	0.00	0.00	0.00	0.00
Secretary	0.25	0.25	0.25	0.25	0.25
Total:	2.90	2.25	2.25	2.25	2.25

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Fund	Public Works Administration	02-01
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EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 207,457	\$ 192,920	\$ 195,200	\$ 194,700	\$ 209,100
Contractual Services	\$ 252,897	\$ 260,429	\$ 278,200	\$ 244,210	\$ 282,863
Commodities	\$ 1,459	\$ 1,523	\$ 1,800	\$ 1,380	\$ 1,400
Other Charges	\$ 3,382	\$ 3,314	\$ 4,000	\$ 3,600	\$ 4,000
Transfer Out	<u>\$ 121,064</u>	<u>\$ 119,357</u>	<u>\$ 115,500</u>	<u>\$ 121,300</u>	<u>\$ 133,700</u>
TOTAL	\$ 586,259	\$ 577,543	\$ 594,700	\$ 565,190	\$ 631,063

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Fund	Public Works Administration	02-01
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>PERSONNEL EXPENSES</u>					
02-01-60-1000 Regular Salaries	\$ 207,444	\$ 192,934	\$ 194,700	\$ 194,700	\$ 208,600
02-01-60-2000 Overtime Salaries	\$ 13	\$ (14)	\$ 500	\$ -	\$ 500
	\$ 207,457	\$ 192,920	\$ 195,200	\$ 194,700	\$ 209,100
<u>CONTRACTUAL SERVICES</u>					
02-01-61-1000 Telephone	\$ 28,491	\$ 35,141	\$ 31,000	\$ 31,350	\$ 32,000
02-01-61-1002 Telephone- Cellular				\$ 1,330	\$ 2,000
02-01-61-1004 Telephone- Pay Phone	\$ -	\$ -	\$ -	\$ 118	\$ 120
02-01-61-1010 Telephone- Maint	\$ -	\$ -	\$ -	\$ 700	\$ 720
02-01-61-2000 Printing	\$ 3,344	\$ 2,645	\$ 3,600		
02-01-61-2002 Print- Budget, Forms, Misc				\$ 110	\$ 150
02-01-61-2004 Print- Letterhead Supplies				\$ 580	\$ 600
02-01-61-2006 Print- Newsletter				\$ 1,350	\$ 1,350
02-01-61-4000 PROFESSIONAL SERVICE	\$ 44,837	\$ 61,299			
02-01-61-4003 Prof Serv- Audit			\$ 9,700	\$ 9,700	\$ 10,000
02-01-61-4013 Prof Serv- Legal Services			\$ 18,000	\$ 14,000	\$ 19,400
02-01-61-5500 DATA SYSTEMS	\$ 6,388	\$ 7,620			
02-01-61-5503 Data Sys- Internet Connection			\$ 1,600	\$ 1,020	\$ 1,080
02-01-61-5505 Data Sys- Maint / Repair			\$ 1,000	\$ 700	\$ 1,000
02-01-61-5507 Data Sys- Software/Licensing			\$ 1,450	\$ 1,400	\$ 1,897
02-01-61-5508 Data Sys- Public Services			\$ 4,450	\$ 670	\$ 680
02-01-61-5509 Data Sys- Training			\$ 200	\$ 50	\$ 200
02-01-61-5510 Data Sys- Backup			\$ -	\$ 1,100	\$ 1,200
02-01-61-6000 Postage	\$ 3,899	\$ 4,496	\$ 4,000	\$ 1,350	\$ 7,750
02-01-61-7000 Duplicating	\$ 1,411	\$ 1,283	\$ 1,800	\$ 1,450	\$ 280
02-01-61-7001 Duplicating- Lease Copiers	\$ -	\$ -	\$ -	\$ -	\$ 670
02-01-61-8700 Medical Insurance	\$ 70,440	\$ 72,717	\$ 88,300		
02-01-61-8701 Medical Premiums- Health				\$ 68,000	\$ 88,100
02-01-61-8702 Medical Premiums- Dental				\$ 6,980	\$ 8,800
02-01-61-8703 Medical Premiums- Life				\$ 720	\$ 900
02-01-61-8800. General Insurance	\$ 93,285	\$ 73,718	\$ 89,300		
02-01-61-8800 Property/Liability Ins				\$ 31,900	\$ 32,135

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Fund	Public Works Administration	02-01
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ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
02-01-61-8801 Workers Comp				\$ 51,620	\$ 51,620
02-01-61-8802 High Excess Liability Pool				\$ 5,800	\$ 6,090
02-01-61-8803 HELP- Beach Endorsement				\$ 2,175	\$ 2,280
02-01-61-8804 National Flood Insurance				\$ 537	\$ 551
02-01-61-9000 Outside Services	\$ 802	\$ 1,510	\$ 1,900		
02-01-61-9022 Contract Svc- GIS Services	\$ -	\$ -	\$ 21,900	\$ 5,500	\$ 6,560
02-01-61-9029 Cont Svc- IT Consult/Sys M	\$ -	\$ -	\$ -	\$ 2,400	\$ 3,000
02-01-61-9109 Contract Svc- Records Mgt	\$ -	\$ -	\$ -	\$ 60	\$ 300
02-01-61-9114 Cont Svc- Emerg. Not. Sys.	\$ -	\$ -	\$ -	\$ 660	\$ 680
02-01-61-9115 Cust Serv/Serv Mang Sys	\$ -	\$ -	\$ -	\$ 530	\$ 550
02-01-61-9118 Cust Serv- Website Consult	\$ -	\$ -	\$ -	\$ 350	\$ 200
	<u>\$ 252,897</u>	<u>\$ 260,429</u>	<u>\$ 278,200</u>	<u>\$ 244,210</u>	<u>\$ 282,863</u>
 <u>COMMODITIES</u>					
02-01-62-1000 Office Supplies	\$ 1,459	\$ 1,523	\$ 1,800	\$ 1,380	\$ 1,400
	<u>\$ 1,459</u>	<u>\$ 1,523</u>	<u>\$ 1,800</u>	<u>\$ 1,380</u>	<u>\$ 1,400</u>
 <u>OTHER CHARGES</u>					
02-01-63-1000 Memberships	\$ 376	\$ 314	\$ 500	\$ 500	\$ 500
02-01-63-2000 Vehicle Allowance	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
02-01-63-3000 Professional Development	\$ 6		\$ 300	\$ 100	\$ 300
02-01-63-4000 Publications	\$ -		\$ 100	\$ -	\$ 100
02-01-63-9001 Business Exp- Misc	\$ -	\$ -	\$ 100	\$ -	\$ 100
	<u>\$ 3,382</u>	<u>\$ 3,314</u>	<u>\$ 4,000</u>	<u>\$ 3,600</u>	<u>\$ 4,000</u>
 <u>TRANSFERS</u>					
02-01-98-0600 Transfer Out- Retire Fund	\$ 121,064	\$ 119,357	\$ 115,500	\$ 121,300	\$ 133,700
	<u>\$ 121,064</u>	<u>\$ 119,357</u>	<u>\$ 115,500</u>	<u>\$ 121,300</u>	<u>\$ 133,700</u>
 TOTAL DISBURSEMENTS	 \$ 586,259	 \$ 577,543	 \$ 594,700	 \$ 565,190	 \$ 631,063

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

Function

This division maintains the potable water supply system and the sanitary sewer collection system in the field. These systems will purchase and distribute approximately 450 million gallons of water to users in the coming year. The division not only installs, reads, tests, and repairs all the water billing meters used within the Village's systems, but also maintains and repairs the water reservoirs, sanitary sewer lift stations, underground piping, hydrants, and valves used to deliver the water or collect the sanitary sewer wastes. A significant portion (80%) of the expenses in the operations accounts for the purchase of treated Lake Michigan water from the City of Highland Park (34%) and the treatment of sanitary sewerage by the Lake County Public Works Department (46%).

Significant Goals/Objectives

- Provide potable water that is in compliance with IEPA regulations.
- Maintain the potable water system with no more than 10 water main breaks per year.
- Inspect and maintain all hydrants and valves in the distribution system.
- Obtain water meter readings from each residential account three times per year and each commercial account twelve times per year.
- Perform mandated cross-connection control program for 33% of the residential accounts and 100% of the commercial accounts.
- Complete all water sampling and reporting requirements mandated by the IEPA.
- Comply with all requirements of the J.U.L.I.E. One Call System mandate.
- No sanitary sewer system overflows.

Major Budget Changes

- **Meter Calibration & Repair:** This line item from Equipment Maintenance is eliminated as meter calibration is accounted for under Outside Services.
- **New Outside Services:** Contractual services for the following work are relocated from the Capital Improvement Program to the operating fund unless otherwise noted:
 - **Sanitary Sewer Emergency Repairs**
 - **Root Cutting & Televising**
 - **Valve Repair/Replacement**
 - **Hydrant Painting**
 - **Generator Maintenance:** New in 2014, this service introduces contractual preventative maintenance for generators at lift and pump stations.
 - **Lift Station Maintenance:** New in 2014, this service introduces contractual preventative maintenance at the Londonderry lift station. Work includes inspection and annual oil change.
 - **SCADA System Maintenance:** New in 2014, this service provides annual software updates to the supervisory control and data acquisition system.

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Fund	Operations	02-02
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Capital Projects: None.

Performance Indicators

Indicator	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
JULIE Utility Locates	2,133	2,086	2,100	2,100	2,100
EDU Connections	11	14	7	11	53
Average Daily Water Usage – Million Gallons	1.255	1.397	1.310	1.323	1.296
Service Requests Completed	750	763	1,300	1,371	1,350

Staffing

Staffing (Full-Time Equivalent)	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Utilities Superintendent	1.00	1.00	1.00	1.00	1.00
General Maintenance – Utilities	4.00	4.00	4.00	4.00	4.00
Public Works Facility Secretary	0.25	0.25	0.25	0.25	0.25
Seasonal Laborer	0.25	0.25	0.25	0.25	0.25
Total:	5.50	5.50	5.50	5.50	5.50

PROGRAM SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 379,105	\$ 402,874	\$ 413,100	\$ 420,300	\$ 427,500
Contractual Services	\$ 2,650,730	\$ 2,790,143	\$ 2,784,200	\$ 3,044,425	\$ 2,930,600
Commodities	\$ 18,536	\$ 19,638	\$ 24,800	\$ 20,750	\$ 26,800
Other Charges	\$ 5,832	\$ 5,739	\$ 5,400	\$ 6,300	\$ 5,700
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 44,967	\$ 52,230	\$ 52,400	\$ 52,400	\$ 53,000
TOTAL	\$ 3,099,170	\$ 3,270,624	\$ 3,279,900	\$ 3,544,175	\$ 3,443,600

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Fund	Operations	02-02
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>PERSONNEL EXPENSES</u>					
02-02-60-1000 Regular Salaries	\$ 356,069	\$ 360,862	\$ 379,600	\$ 390,000	\$ 385,000
02-02-60-1500 Part Time Wages					\$ 8,000
02-02-60-2000 Overtime Salaries	\$ 23,036	\$ 42,012	\$ 33,500	\$ 30,300	\$ 34,500
	\$ 379,105	\$ 402,874	\$ 413,100	\$ 420,300	\$ 427,500
<u>CONTRACTUAL SERVICES</u>					
02-02-61-3000 EQUIPMENT MAINTENANC	\$ 42,617	\$ 32,510			
02-02-61-3007 Eq Maint- Rep. Resvoir/Lift St			\$ 18,000	\$ 43,400	\$ 30,000
02-02-61-3006 Eq Maint- Emerg. Air Packs			\$ 500	\$ 200	\$ 500
02-02-61-3011 Eq Maint- Meter Calibration			\$ 2,200	\$ 1,500	
02-02-61-8000 Gas Utilities	\$ 3,004	\$ 2,828	\$ 3,200	\$ 4,725	\$ 4,500
02-02-61-8500 Electric Utilities	\$ 83,193	\$ 77,614	\$ 83,600	\$ 78,000	\$ 81,500
02-02-61-9000 OUTSIDE SERVICES	\$ 31,454	\$ 39,726			
02-02-61-9013 Contract Svc- Emerg Rep & Rest			\$ 22,500	\$ 39,500	\$ 32,500
02-02-61-9024 Contract Svc- Water Testing			\$ 2,100	\$ 3,300	\$ 3,500
02-02-61-9026 Contract Svc- Inst. Calib.			\$ 400	\$ -	\$ 400
02-02-61-9028 Contract Svc- JULIE			\$ 3,000	\$ 3,200	\$ 3,300
02-02-61-9030 Contract Svc- Large Metr Test			\$ 3,100	\$ 3,100	\$ 3,100
02-02-61-9108 Contract Svc- Valve Maint			\$ 3,600	\$ 3,500	\$ 3,600
02-02-61-9101 Generator Maint					\$ 12,000
02-02-61-9102 Hydrant Painting					\$ 10,000
02-02-61-9103 Lift Station Maint					\$ 1,300
02-02-61-9104 Root Cutting & Televising					\$ 20,000
02-02-61-9105 Sanitary Sewer Emerg Repairs					\$ 20,000
02-02-61-9106 SCADA System Maint					\$ 3,000
02-02-61-9107 Valve Repair/ Replace					\$ 8,000
02-02-61-9117 Contract Svc- Valve Turning			\$ 12,000	\$ 11,200	\$ 12,000
02-02-61-9500 Water Purchase	\$ 1,029,218	\$ 1,153,919	\$ 1,113,000	\$ 1,373,000	\$ 1,164,400
02-02-61-9600 Sanitary Sewer Charge	\$ 1,453,460	\$ 1,475,762	\$ 1,509,000	\$ 1,472,000	\$ 1,509,000
02-02-61-9700 Sewer Transmission Fee	\$ 7,784	\$ 7,784	\$ 8,000	\$ 7,800	\$ 8,000
	\$ 2,650,730	\$ 2,790,143	\$ 2,784,200	\$ 3,044,425	\$ 2,930,600

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Fund	Operations	02-02
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EXPENDITURE DETAIL CONTINUED

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>COMMODITIES</u>					
02-02-62-3000 Maintenance Materials	\$ 14,116	\$ 17,783			
02-02-62-3034 Maint Mat- Safety Supplies			\$ 500	\$ 100	\$ 500
02-02-62-3050 Maint Mat- Chlorine/Comp Gas & Det Solution			\$ 2,000	\$ 1,000	\$ 2,000
02-02-62-3053 Maint Mat- Gravel			\$ 2,000	\$ 1,000	\$ 2,000
02-02-62-3068 Maint Mat- Hydrant Parts & Access			\$ 3,500	\$ 1,000	\$ 3,500
02-02-62-3057 Maint Mat- JULIE Marking			\$ 1,200	\$ 1,050	\$ 1,200
02-02-62-3058 Maint Mat- Lift Station Cleaning			\$ 2,200	\$ 1,800	\$ 2,200
02-02-62-3059 Maint Mat- Meter Pit Repair Parts/ Bbox Repair			\$ 1,000	\$ 500	\$ 1,000
02-02-62-3060 Maint Mat- Misc, Hardware, Paint, Paper Goods			\$ 2,500	\$ 2,300	\$ 2,500
02-02-62-3062 Maint Mat- Repair Clamps & Fittings			\$ 3,000	\$ 5,500	\$ 5,000
02-02-62-3063 Maint Mat- Stand-by Generator			\$ 500	\$ 300	\$ 500
02-02-62-3064 Maint Mat- Valve Keys and Small Tools			\$ 1,000	\$ 800	\$ 1,000
02-02-62-3065 Maint Mat- Valve Repair			\$ 900	\$ 400	\$ 900
02-02-62-3600 Water Meters	\$ 4,420	\$ 1,855	\$ 4,500	\$ 5,000	\$ 4,500
	<u>\$ 18,536</u>	<u>\$ 19,638</u>	<u>\$ 24,800</u>	<u>\$ 20,750</u>	<u>\$ 26,800</u>
<u>OTHER CHARGES</u>					
02-02-63-1000 Memberships	\$ 534	\$ 563	\$ 600	\$ 500	\$ 600
02-02-63-3000 Professional Development	\$ 565	\$ 35	\$ 600	\$ 600	\$ 600
02-02-63-6000 Uniforms	\$ 2,534	\$ 2,220	\$ 1,900	\$ 3,300	\$ 2,200
02-02-63-8600 Minor Equipment	\$ 1,340	\$ 890	\$ 1,300	\$ 1,000	\$ 1,300
02-02-63-9000 Business Expenses	\$ 859	\$ 2,031	\$ 1,000	\$ 900	\$ 1,000
	<u>\$ 5,832</u>	<u>\$ 5,739</u>	<u>\$ 5,400</u>	<u>\$ 6,300</u>	<u>\$ 5,700</u>
<u>CAPITAL OUTLAY</u>					
02-02-64-7100 Loan Payments	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>				
<u>TRANSFERS</u>					
02-02-98-1200 Transfer Out- VMF	\$ 44,967	\$ 52,230	\$ 52,400	\$ 52,400	\$ 53,000
	<u>\$ 44,967</u>	<u>\$ 52,230</u>	<u>\$ 52,400</u>	<u>\$ 52,400</u>	<u>\$ 53,000</u>
TOTAL DISBURSEMENTS	\$ 3,099,170	\$ 3,270,624	\$ 3,279,900	\$ 3,544,175	\$ 3,443,600

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Improvement Fund	Capital Projects	07-01
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Function

This is the capital improvements funding arm of the Water & Sanitary Sewer system. Its revenues are derived chiefly from development-related sources, in the form of connection tap-on fees charged at the time new users are added to the systems. Reserves may accumulate in the years in which capital improvements are low. These reserves will be invested to generate additional income.

Significant Goals/Objectives

- Replace vehicles and equipment to continue stabilization of maintenance costs.
- Implement improvements to the water distribution and sewer collection systems.
- Continue conversion to an Automated Meter Reading system for the water and sewer meters.
- Replace roofs at the Village Hall, Public Works Facility, Well House, Westside Reservoir, Eastside Reservoir, and the Londonderry Lift Station.

Major Budget Changes

- None.

Capital Projects

Shake Roof Replacement *	\$22,500
Flat Roof Replacement*	\$69,500
PWF - Exhaust Ventilation *	\$16,500
Utility Station Door Replacements	\$25,000
Vehicle Rehabilitation (2014) *	\$8,000
Two Ton Truck (PW #251) *	\$17,000
Wheel Balancer	\$1,000
Automated Meter Reading System (Year 3 of 5)	\$100,500
Transmission Main - 30" Corrosion Survey - Detailed Testing	\$25,000
Hydrant Replacement (2014)	\$45,000
Reservoir - Westside - Pump Logic Control (Cont. 2013)	\$70,000
Watermain Replacement - Westwood - Riverwoods to Fox Trail (Design)	\$90,000
Watermain Replacement - Riverwoods Road at Fox Trail (Design & Construction)	\$65,000
Hydraulic Water Model	\$40,000
Lift Station - Londonderry Lane - Generator Replacement (Cont. 2013)	\$50,000
Sanitary Sewer Repair - 10 Oxford	\$25,000

Performance Indicators

Indicator	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
EDU Connections	11	14	7	11	123

Staffing: No staff funded through this account.

Water and Sewer Improvement Fund – Revenue

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>LICENSES & FEES</u>					
07-00-75-4186 Connection Fees	\$ 37,408	\$ 58,776	\$ 24,300	\$ 24,300	\$ 191,000
	\$ 37,408	\$ 58,776	\$ 24,300	\$ 24,300	\$ 191,000
<u>MISCELLANEOUS REVENUE</u>					
07-00-90-4430 Other Income	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
07-00-95-4510 Interest Income	\$ 689	\$ 1,564	\$ 500	\$ 1,350	\$ 1,000
	\$ 689	\$ 1,564	\$ 500	\$ 1,350	\$ 1,000
<u>TRANSFERS</u>					
07-00-98-0126 Transfer In- General Fund	\$ 245,000	\$ 700,000	\$ 1,090,400	\$ 1,090,400	\$ 1,087,300
	\$ 245,000	\$ 700,000	\$ 1,090,400	\$ 1,090,400	\$ 1,087,300
TOTAL REVENUES	\$ 283,097	\$ 760,340	\$ 1,115,200	\$ 1,116,050	\$ 1,279,300
USE OF RESERVES	\$ 13,008	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 296,105	\$ 760,340	\$ 1,115,200	\$ 1,116,050	\$ 1,279,300

Water and Sewer Improvement Fund – Capital Expenditure Detail

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>CAPITAL OUTLAY</u>					
07-01-80-1000	Capital Assets- Amenities				
07-01-80-2000	Capital Assets- Buildings				
07-01-80-2003	Shake Roof Replace*				\$ 22,500
07-01-80-2004	Flat Roof Replace*				\$ 69,500
07-01-80-2006	PWF - Exhaust Ventilation *				\$ 16,500
07-01-80-2008	PWF- Door Replace Utility Station				\$ 25,000
07-01-80-3000	Capital Assets- Equipment				
07-01-80-4000	Capital Assets- Furniture				
07-01-80-5000	Capital Assets- Infrastructure				
07-01-80-6000	Capital Assets- Land & Improv				
07-01-80-7000	Capital Assets- Vehicles				
07-01-80-7004	Veh- Rehab Trucks*				\$ 8,000
07-01-80-7006	Veh- Rehab Truck (#251)*				\$ 17,000
07-01-80-7007	Veh: Wheel Balancer*				\$ 1,000
07-01-80-9000	Capital Assets- Misc				
07-01-80-9900	Loan Payments	\$ 192,144	\$ 26,180	\$ 187,300	\$ 187,286
07-01-81-1000	Capital Assets- Amenities				
07-01-81-2000	Capital Assets- Buildings				
07-01-81-3000	Capital Assets- Equipment				
07-01-81-4000	Capital Assets- Furniture				
07-01-81-5000	Capital Assets- Infrastructure				
07-01-81-5001	Automated Meter Reading System (Year 2 of 5)				\$ 100,500
07-01-81-5002	Transmission Main - 30" Corrosion Survey - Detailed Testing				\$ 25,000
07-01-81-5003	Hydrant Replacement (2014)				\$ 45,000
07-01-81-5005	Reservoir - Westside - Pump Logic Control (Cont. 2013)				\$ 70,000
07-01-81-5006	Watermain Replacement - Westwood - Riverwoods to Fox Trail (Design)				\$ 90,000
07-01-81-5007	Watermain Replacement - Riverwoods Road at Fox Trail (Design & Construction)				\$ 65,000
07-01-81-5008	Hydraulic Water Model				\$ 40,000
07-01-81-6000	Capital Assets- Land & Improv				
07-01-81-7000	Capital Assets- Vehicles				
07-01-81-9000	Capital Assets- Misc				

**2014 Annual Budget
Program Activity Summary**

Water & Sewer Improvement Fund	Capital Projects	07-01
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Water and Sewer Improvement Fund – Capital Expenditure Detail (cont.)

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
07-01-82-1000 Capital Assets- Amenities					
07-01-82-2000 Capital Assets- Buildings					
07-01-82-3000 Capital Assets- Equipment					
07-01-82-4000 Capital Assets- Furniture					
07-01-82-5000 Capital Assets- Infrastructure					
07-01-82-5001 Lift Station - Londonderry Lane - Generator Replacement (Cont. 2013)					\$ 50,000
07-01-82-5002 Sanitary Sewer Repair - 10 Oxford					\$ 25,000
07-01-82-6000 Capital Assets- Land & Improv					
07-01-82-7000 Capital Assets- Vehicles					
07-01-82-9000 Capital Assets- Misc					
07-01-64-1000 Motor Equipment	\$ 6,369	\$ 8,448	\$ 2,200	\$ 2,100	
07-01-64-2000 Office Equipment	\$ 1,055	\$ 1,002	\$ 9,000	\$ 5,000	
07-01-64-3000 Capital Projects	\$ 88,180	\$ 39,891	\$ 589,500	\$ 509,000	
07-01-64-4000 Other Equipment	\$ -	\$ 3,460	\$ 75,100	\$ 20,000	\$ -
	\$ 287,748	\$ 78,981	\$ 863,100	\$ 723,386	\$ 1,471,000
TOTAL DISBURSEMENTS	\$ 287,748	\$ 78,981	\$ 863,100	\$ 723,386	\$ 1,471,000



OTHER FUNDS

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

The funds outlined in this section are:

Page	FUND	PRIMARY REVENUE SOURCE
134	Motor Fuel Tax	State Motor Fuel Tax Allocation Based Upon Population
136	Police Pension	Property Tax and Payroll Deduction
139	Retirement	Property Tax and Payroll Deduction
142	Fraud, Alcohol, Drug Enforcement	Proceeds from Police Cases
144	Vehicle Maintenance	Fund Transfers from General Fund and Water & Sewer Fund Accounts for which Vehicles are Serviced
148	Tax Increment Finance (TIF)	Property Tax Levy
150	E-911	Landline Surcharge & Wireless Carrier Surcharge
154	Special Service Area (SSA) Sedgebrook	Property Tax Levy
156	Special Service Area (SSA)Traffic Signal SSA	Property Tax Levy

**2014 Annual Budget
Program Activity Summary**

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

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

Significant Goals/Objectives

- Resurface the following streets:
 - Dukes Lane
 - Dukes Circle
 - Dukes Court
 - Brunswick Lane

Major Budget Changes

- None.

Capital Projects

Street Improvement Program - 2014 * \$170,000

Performance Indicators

Indicator	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Miles of Streets Resurfaced	1.19	1.17	1.03	1.02	0.95

Staffing

- No staff is funded through this account.

**2014 Annual Budget
Program Activity Summary**

Motor Fuel Tax Fund	Public Works	03-01
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EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 180,000	\$ 217,000	\$ 175,000	\$ 172,500	\$ 170,000
TOTAL	\$ 180,000	\$ 217,000	\$ 175,000	\$ 172,500	\$ 170,000

REVENUE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>ALLOTMENTS, GRANTS & REIMBURSEMENTS</u>					
03-00-85-4330 Allotments	\$ 208,799	\$ 219,758	\$ 175,000	\$ 215,000	\$ 171,000
	\$ 208,799	\$ 219,758	\$ 175,000	\$ 215,000	\$ 171,000
<u>OTHER INCOME</u>					
03-00-95-4510 Interest Income	\$ 181	\$ 181	\$ 200	\$ 240	\$ 200
	\$ 181	\$ 181	\$ 200	\$ 240	\$ 200
TOTAL REVENUE	\$ 208,980	\$ 219,939	\$ 175,200	\$ 215,240	\$ 171,200
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 208,980	\$ 219,939	\$ 175,200	\$ 215,240	\$ 171,200

EXPENDITURE DETAIL

<u>CAPITAL OUTLAY</u>					
03-01-80-5009 Infra- Road Resurfacing	\$ 180,000	\$ 217,000	\$ 175,000	\$ 172,500	\$ 170,000
	\$ 180,000	\$ 217,000	\$ 175,000	\$ 172,500	\$ 170,000
TOTAL DISBURSEMENTS	\$ 180,000	\$ 217,000	\$ 175,000	\$ 172,500	\$ 170,000

**2014 Annual Budget
Program Activity Summary**

Police Pension Fund	Finance	05-01
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Function

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

Significant Goals/Objectives

- Maximize the rate of return on the investments held in cash reserve.
- Contribute 100% of employer contribution obligations to Police Pension Fund based on actuarial findings

Major Budget Changes

Capital Projects - None

Performance Indicators

	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Actuarial Funded Ratio	88.9%	87.1%	88.0%	89.8%	90%
Max % Equity Investments	45%	45%	45%	55%	55%

Participants

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

Staffing: No staff funded through this account.

**2014 Annual Budget
Program Activity Summary**

Police Pension Fund	Finance	05-01
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Police Pension Fund Revenue Explanation

Property Taxes: These taxes are levied by the Village as property tax to fund the employer portion of employee pensions according to state law. Real Estate Tax income realizes a one year lag between the time the tax is levied and the time it is received by the Village. The 2014 proposed income in this line item is the amount levied last year based on the best actuarial information available at the time.

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

Other Income: This is the excess revenues from the General Fund that is intended to increase the funding ratio of the Police Pension Fund.

Interest Income: This is the interest earned on investments in the Fund. The funds are allocated each year as employer and employee contributions are invested to pay eventual retirement and disability benefits as allowed under state statute and approved by the Police Pension Board.

EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ -		\$ -	\$ -	\$ -
Contractual Services	\$ 18,617	\$ 82,961	\$ 100,000	\$ 84,800	\$ 102,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 758,663	\$ 869,303	\$ 1,651,000	\$ 893,750	\$ 1,141,000
TOTAL	\$ 777,280	\$ 952,264	\$ 1,751,000	\$ 978,550	\$ 1,243,000

2014 Annual Budget Program Activity Summary

Police Pension Fund	Finance	05-01
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REVENUE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>TAXES</u>					
05-00-70-4070 Property Tax	\$ 1,032,840	\$ 961,520	\$ 856,800	\$ 860,150	\$ 586,000
	<u>\$ 1,032,840</u>	<u>\$ 961,520</u>	<u>\$ 856,800</u>	<u>\$ 860,150</u>	<u>\$ 586,000</u>
<u>MISCELLANEOUS REVENUE</u>					
05-00-90-4425 Employee Contributions	\$ 191,585	\$ 190,630	\$ 194,200	\$ 206,000	\$ 216,000
05-00-90-4430 Other Income	\$ 349		\$ -	\$ -	\$ -
	<u>\$ 191,934</u>	<u>\$ 190,630</u>	<u>\$ 194,200</u>	<u>\$ 206,000</u>	<u>\$ 216,000</u>
<u>OTHER INCOME</u>					
05-00-95-4510 Investment Income	\$ 53,095	\$ 378,881	\$ 400,000	\$ 1,100,000	\$ 339,000
	<u>\$ 53,095</u>	<u>\$ 378,881</u>	<u>\$ 400,000</u>	<u>\$ 1,100,000</u>	<u>\$ 339,000</u>
<u>TRANSFER IN</u>					
05-00-98-0126 Transfer In- General Fund	\$ -	\$ 66	\$ 200,000	\$ 200,000	\$ -
	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>
 TOTAL REVENUE	 \$ 1,277,869	 \$ 1,531,097	 \$ 1,651,000	 \$ 2,366,150	 \$ 1,141,000

EXPENDITURE DETAIL

<u>CONTRACTUAL SERVICES</u>					
05-01-61-4000 PROFESSIONAL SERVICE	\$ 12,374				
05-01-61-4001 Prof Serv- Actuary		\$ 2,250	\$ 3,000	\$ 2,500	\$ 3,000
05-01-61-4005 Prof Serv- Bookkeeping		\$ 10,345	\$ 9,000	\$ 10,500	\$ 11,000
05-01-61-4013 Prof Serv- Legal Fees		\$ 600	\$ 3,000	\$ 2,000	\$ 3,000
05-01-61-4017 Prof Serv- Medical Exams		\$ 1,461	\$ 1,000	\$ 1,000	\$ 1,000
05-01-61-9000 OUTSIDE SERVICES	\$ 6,243				
05-01-61-4030 Contract Svc- Banking charges		\$ 3,965	\$ 1,000	\$ 1,000	\$ 1,000
05-01-61-4031 Contract Svc- Invst Adv & Misc		\$ 61,672	\$ 80,000	\$ 65,000	\$ 80,000
05-01-61-4032 Contract Svc- Fiduciary Ins	\$ -	\$ 2,668	\$ 3,000	\$ 2,800	\$ 3,000
	<u>\$ 18,617</u>	<u>\$ 82,961</u>	<u>\$ 100,000</u>	<u>\$ 84,800</u>	<u>\$ 102,000</u>
<u>OTHER CHARGES</u>					
05-01-63-1000 Memberships- IPPFA	\$ 2,629	\$ 787	\$ 1,000	\$ 750	\$ 1,000
05-01-63-3000 Professional Development	\$ 4,310	\$ 6,703	\$ 8,000	\$ 7,000	\$ 8,000
	<u>\$ 6,939</u>	<u>\$ 7,490</u>	<u>\$ 9,000</u>	<u>\$ 7,750</u>	<u>\$ 9,000</u>
<u>PENSION BENEFITS</u>					
05-01-70-9510 Retirement & Reserves	\$ 679,568	\$ 778,852	\$ 1,542,000	\$ 801,200	\$ 1,030,000
05-01-70-9530 Refund Of Contribution	\$ 53,539	\$ -	\$ -	\$ -	\$ -
	<u>\$ 733,107</u>	<u>\$ 778,852</u>	<u>\$ 1,542,000</u>	<u>\$ 801,200</u>	<u>\$ 1,030,000</u>
 TOTAL DISBURSEMENTS	 \$ 758,663	 \$ 869,303	 \$ 1,651,000	 \$ 893,750	 \$ 1,141,000

2014 Annual Budget Program Activity Summary

Retirement Fund	Finance	06-01
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Function

Effective 1/1/2014 the IMRF Fund is renamed Retirement Fund. This change clarifies the intent to equally account for the Village's contributions to IMRF and Social Security. The levy authority in the Illinois Pension Code requires the separate reporting of both obligations for tax levy purposes. All non-sworn personnel participate in Social Security and State Law requires those employees working in excess of the 1,000 hour standard must participate in the Illinois Municipal Retirement Fund program.

Significant Goals/Objectives

- Contribute 100% of employer contribution obligations to Social Security
- Contribute 100% of employer contribution obligations to IMRF based on actuarial findings
- Improve Funding level by 5% in calendar year 2014, 2015, 2016

Major Budget Changes

Police non-sworn participants are reduced with the transferring of telecommunicators to Vernon Hills.

Capital Projects: None

Performance Indicators

	<u>Actual</u> <u>2010</u>	<u>Actual</u> <u>2011</u>	<u>Budget</u> <u>2012</u>
IMRF unfunded liability	\$2.71m	\$2.94m	\$3.71
Funded Ratio %	77.32%	73.66%	63.40%

Participants

	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Budget 2013</u>	<u>Actual 2013</u>	<u>Budget 2014</u>
Admin/Finance	6	6	7	7	8
Community Dev.	5	5	5	5	5
Public Works	20	20	20	20	20
Police non-sworn	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>3</u>
TOTAL	50	50	50	50	50

Revenue Sources

Property Taxes: The amount is levied by the Village to fund the employer contribution to employee pensions as required by law. Real Estate Tax income realizes a one year lag between the time the tax is levied and the time it is received by the Village. The 2014 proposed income in this line item is the amount levied in 2013 based on salary information in the FY2014 budget.

**2014 Annual Budget
Program Activity Summary**

Retirement Fund	Finance	06-01
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Transfer In - Water/Sewer Operation Fund Contribution: This amount is calculated upon budgeted Water & Sewer Fund salaries. Since the Water & Sewer Fund is an enterprise fund, IMRF and FICA employer contributions are paid from that fund relative to the salaries it pays. Those contributions are then funneled through the Retirement Fund to make the proper contributions for all civilian employees.

Transfer In - Vehicle Maintenance Fund Contributions: This amount is calculated upon budgeted Vehicle Maintenance Fund salaries. Since the Vehicle Maintenance Fund is an internal service fund, IMRF and FICA employer contributions are paid from that fund relative to the salaries it pays. Those contributions are then funneled through the Retirement Fund to make the proper contributions for all civilian employees.

EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	<u>\$ 687,856</u>	<u>\$ 672,026</u>	<u>\$ 693,800</u>	<u>\$ 714,578</u>	<u>\$ 1,129,800</u>
TOTAL	\$ 687,856	\$ 672,026	\$ 693,800	\$ 714,578	\$ 1,129,800

2014 Annual Budget Program Activity Summary

Retirement Fund	Finance	06-01
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REVENUE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>TAXES</u>					
06-00-70-4070 Property Tax- IMRF	\$ 290,736	\$ 280,681	\$ 290,700	\$ 293,300	\$ 756,100
06-00-70-4071 Property Tax- Soc Sec	\$ 202,037	\$ 195,049	\$ 199,600	\$ 201,430	\$ 205,000
	<u>\$ 492,773</u>	<u>\$ 475,730</u>	<u>\$ 490,300</u>	<u>\$ 494,730</u>	<u>\$ 961,100</u>
<u>OTHER INCOME</u>					
06-00-95-4510 Interest Income	\$ 304	\$ 295	\$ 200	\$ 155	\$ 155
	<u>\$ 304</u>	<u>\$ 295</u>	<u>\$ 200</u>	<u>\$ 155</u>	<u>\$ 155</u>
<u>TRANSFERS</u>					
06-00-98-0201 Transfer In- WS Oper Fund	\$ 121,026	\$ 119,357	\$ 121,300	\$ 121,300	\$ 133,700
06-00-98-1200 Transfer In- VMF	\$ 29,936	\$ 28,361	\$ 29,500	\$ 29,100	\$ 41,245
06-00-98-1700 Transfer In- E911	\$ 57,245	\$ 60,240	\$ 58,500	\$ 55,700	\$ -
	<u>\$ 208,207</u>	<u>\$ 207,958</u>	<u>\$ 209,300</u>	<u>\$ 206,100</u>	<u>\$ 174,945</u>
TOTAL REVENUE	\$ 701,284	\$ 683,983	\$ 699,800	\$ 700,985	\$ 1,136,200
USE OF RESERVES	\$ -	\$ -	\$ -		\$ -
FUNDS AVAILABLE	\$ 701,284	\$ 683,983	\$ 699,800	\$ 700,985	\$ 1,136,200

EXPENDITURE DETAIL

<u>OTHER CHARGES</u>					
06-01-63-9003 Taxpayer Refunds	\$ -	\$ 6,256	\$ 6,000	\$ 6,200	\$ 6,400
	<u>\$ -</u>	<u>\$ 6,256</u>	<u>\$ 6,000</u>	<u>\$ 6,200</u>	<u>\$ 6,400</u>
<u>PENSION BENEFITS</u>					
06-01-70-9000 BUSINESS EXPENSE					
06-01-70-9101 IMRF	\$ 460,864	\$ 450,257	\$ 470,000	\$ 450,185	\$ 862,980
06-01-70-9200 Social Security	\$ 226,992	\$ 221,769	\$ 223,800	\$ 264,393	\$ 266,820
	<u>\$ 687,856</u>	<u>\$ 672,026</u>	<u>\$ 693,800</u>	<u>\$ 714,578</u>	<u>\$ 1,129,800</u>
TOTAL DISBURSEMENTS	\$ 687,856	\$ 678,282	\$ 699,800	\$ 720,778	\$ 1,136,200

**2014 Annual Budget
Program Activity Summary**

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

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

Significant Goals/Objectives

None

Major Budget Changes

None

Capital Projects

None

Performance Indicators

Not Applicable

Staffing

EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ 43,500	\$ 60,400
TOTAL	\$ -	\$ -	\$ -	\$ 43,500	\$ 60,400

**2014 Annual Budget
Program Activity Summary**

Fraud, Alcohol, and Drug Enforcement Fund	Police	11-05
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REVENUE / DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>OTHER INCOME</u>					
11-00-80-4281 Fraud Forfeiture Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
11-00-80-4283 Alcohol Enforce Rev.	\$ -	\$ -	\$ -	\$ -	\$ -
11-00-80-4285 Drug Forfeiture Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>				
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
USE OF RESERVES	\$ -	\$ -	\$ -	\$ 43,500	\$ 60,400
FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ 43,500	\$ 60,400

EXPENDITURE DETAIL

<u>OTHER CHARGES</u>					
11-05-63-8100 Fraud Forfeiture Exp	\$ -	\$ -	\$ -	\$ 7,500	\$ 25,000
11-05-63-8300 Alcohol Enforcement Exp.	\$ -	\$ -	\$ -	\$ 10,000	\$ 28,000
11-05-63-8310 In-Car Video Camera	\$ -	\$ -	\$ -	\$ -	\$ 6,400
11-05-63-8320 Vehicle	\$ -	\$ -	\$ -	\$ 26,000	\$ -
11-05-63-8500 Drug Forfeiture Exp	\$ -	\$ -	\$ -	\$ -	\$ 1,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,500</u>	<u>\$ 60,400</u>

**2014 Annual Budget
Program Activity Summary**

Vehicle Maintenance Fund	Public Works	12-01
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Function

This Division maintains 77 Village-owned vehicles and larger equipment; small equipment such as pumps, saws, and generators; and seven stand-by generators which supply emergency power to the water reservoirs and sanitary sewer lift stations.

Significant Goals/Objectives

- Conduct preventative maintenance programs.
- Conduct the fuel tank monitoring program.
- Conduct safety training for the use of Village vehicles and equipment.

Major Budget Changes

- **Commodities - Maintenance Parts:** Consolidation of Cut-Off Wheels, Fasteners, and Welding Supplies. No change in aggregate budget.
- **Commodities – Cleaning Supplies:** Consolidation of Detailing Supplies, Hand Cleaner, Pressure Washer Supplies, and Truck Soap. No change in aggregate budget.
- **Maintenance Materials – Snow Equipment Maintenance Supplies:** Funds in the amount of \$1,500 are relocated to Streets – Snow Plow Equipment Supplies.
- **Gas:** Gas is budgeted based upon purchasing 30,000 gallons at \$3.400/gallon. Estimated purchase in 2013 is 32,000 gallons at \$3.380/gallon.
- **Diesel:** Diesel is budgeted based upon purchasing 12,000 gallons at \$4.000/gallon. Estimated purchase in 2013 is 9,000 gallons at \$3.649/gallon. The reduced fuel consumption in 2013 is related to fewer snow events compared to prior years.

Capital Projects

- None.

Performance Indicators

Indicator	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Gallons Diesel Used Per Vehicle-Equip.	411.0	360	410.0	360	360
Gallons Gasoline Used Per Vehicle-Equip	750.0	800	828.0	800	800
Preventative Maint Hrs/ Vehicle	6.1	7.5	5.8	7.1	7.0
Work Orders Completed - Hours	1,370 * 2,762	3125.5	1,440 * 2,800	2,300	2,500
Total Hrs/ Vehicle-Equip. Maintained	34.4 * 71.3	69	33.8 * 70	64	70

* Corrected numbers.

**2014 Annual Budget
Program Activity Summary**

Vehicle Maintenance Fund	Public Works	12-01
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Staffing

Staffing (Full-Time Equivalent)	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Automotive Servicer	1.00	1.00	1.00	1.00	1.00
Public Works Facility Clerk	0.25	0.25	0.25	0.25	0.25
Total:	2.25	2.25	2.25	2.25	2.25

EXPENDITURE SUMMARY

Disbursements	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 133,291	\$ 159,291	\$ 144,900	\$ 140,800	\$ 150,100
Contractual Services	\$ 103,897	\$ 78,226	\$ 108,300	\$ 84,841	\$ 106,274
Commodities	\$ 177,417	\$ 164,891	\$ 223,200	\$ 205,700	\$ 216,600
Other Charges	\$ 5,123	\$ 5,107	\$ 18,100	\$ 19,100	\$ 13,800
Transfers	\$ 29,936	\$ 28,406	\$ 29,100	\$ 29,100	\$ 41,245
TOTAL	\$ 449,664	\$ 435,921	\$ 523,600	\$ 479,541	\$ 528,019

REVENUE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
TRANSFERS					
12-00-98-0100 Transfer In: General Fund	\$ 404,697	\$ 470,070	\$ 471,240	\$ 471,240	\$ 476,500
12-00-98-0202 Transfer In: WS Oper Fund	\$ 44,967	\$ 52,230	\$ 52,360	\$ 52,360	\$ 53,000
TOTAL REVENUES	\$ 449,664	\$ 522,300	\$ 523,600	\$ 523,600	\$ 529,500

2014 Annual Budget Program Activity Summary

Vehicle Maintenance Fund	Public Works	12-01
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
PERSONNEL EXPENSES					
12-01-60-1000 Regular Salaries	\$ 128,836	\$ 154,779	\$ 139,900	\$ 137,000	\$ 145,100
12-01-60-2000 Overtime Salaries	\$ 4,455	\$ 4,512	\$ 5,000	\$ 3,800	\$ 5,000
	<u>\$ 133,291</u>	<u>\$ 159,291</u>	<u>\$ 144,900</u>	<u>\$ 140,800</u>	<u>\$ 150,100</u>
CONTRACTUAL SERVICES					
12-01-61-3000 Equipment Maintenance	\$ 8,283	\$ 875	\$ 1,800	\$ 1,000	\$ 1,800
12-01-61-8700 Medical Insurance	\$ 21,113	\$ 20,214	\$ 22,100	\$ 19,500	
12-01-61-8701 Medical Premiums- Health	\$ -	\$ -	\$ -	\$ -	\$ 22,700
12-01-61-8702 Medical Premiums- Dental	\$ -	\$ -	\$ -	\$ -	\$ 2,300
12-01-61-8703 Medical Premiums- Life	\$ -	\$ -	\$ -	\$ -	\$ 200
12-01-61-8800 General Insurance	\$ 16,888	\$ 15,797	\$ 19,100	\$ -	\$ -
12-01-61-8800 Property/Liability Ins	\$ -	\$ -	\$ -	\$ 6,600	\$ 6,650
12-01-61-8801 Workers Comp	\$ -	\$ -	\$ -	\$ 10,680	\$ 10,680
12-01-61-8802 High Excess Liability Pool	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,260
12-01-61-8803 HELP- Beach Endorsement	\$ -	\$ -	\$ -	\$ 450	\$ 470
12-01-61-8804 National Flood Insurance	\$ -	\$ -	\$ -	\$ 111	\$ 114
12-01-61-9000 OUTSIDE SERVICES	\$ 57,613	\$ 41,340			
12-01-61-9111 Contract Svc- Equip Rental	\$ -	\$ -	\$ 2,100	\$ 700	\$ 2,200
12-01-61-9116 Contract Svc- Brake Repair	\$ -	\$ -	\$ 1,000	\$ -	\$ -
12-01-61-9005 Contract Svc- Car Wash	\$ -	\$ -	\$ 3,300	\$ 3,200	\$ 3,300
12-01-61-9020 Contract Svc- Dealer Repair	\$ -	\$ -	\$ 40,000	\$ 32,000	\$ 40,000
12-01-61-9021 Contract Svc- Fuel Tank Cle	\$ -	\$ -	\$ 5,000	\$ 2,300	\$ 5,000
12-01-61-9025 Cont Svc- Inspect & Testing	\$ -	\$ -	\$ 2,400	\$ 1,600	\$ 2,100
12-01-61-9040 Contract Svc- Painting	\$ -	\$ -	\$ 1,000	\$ 1,200	\$ 1,000
12-01-61-9043 Contract Svc- Parts Cleanin	\$ -	\$ -	\$ 1,500	\$ 1,300	\$ 1,500
12-01-61-9071 Contract Svc- Veh Incident F	\$ -	\$ -	\$ 9,000	\$ 3,000	\$ 5,000
	<u>\$ 103,897</u>	<u>\$ 78,226</u>	<u>\$ 108,300</u>	<u>\$ 84,841</u>	<u>\$ 106,274</u>
COMMODITIES					
12-01-62-3000 MAINTENANCE MATERIAL	\$ 4,956	\$ 4,567			
12-01-62-3008 Maint Mat- Fasteners	\$ -	\$ -	\$ 3,000	\$ 2,200	\$ -
12-01-62-3034 Maint Mat- Safety Supplies	\$ -	\$ -	\$ 800	\$ 600	\$ 800
12-01-62-3037 Maint Mat- Snow Equip Sup	\$ -	\$ -	\$ 1,500	\$ -	\$ -
12-01-62-3048 Maint Mat- Welding Supplie	\$ -	\$ -	\$ 500	\$ 400	\$ -
12-01-62-3066 Maint Mat- Cleaning Supplie	\$ -	\$ -	\$ 2,100	\$ 2,000	\$ 2,000
12-01-62-3067 Maint Mat- Parts	\$ -	\$ -	\$ -	\$ -	\$ 3,600
12-01-62-5001 Gas/Oil/Antifreeze	\$ 121,518	\$ 107,903			
12-01-62-5002 Gas			\$ 102,000	\$ 104,100	\$ 102,000
12-01-62-5003 Diesel			\$ 53,900	\$ 35,900	\$ 48,000
12-01-62-5004 Oil & Antifreeze			\$ 4,100	\$ 4,600	\$ 4,900
12-01-62-5005 Commodities			\$ 2,300	\$ 1,800	\$ 2,300
12-01-62-5006 Parts	\$ 34,253	\$ 39,579	\$ 36,000	\$ 36,300	\$ 36,000
12-01-62-5007 Tires	\$ 16,690	\$ 12,842	\$ 17,000	\$ 17,800	\$ 17,000
	<u>\$ 177,417</u>	<u>\$ 164,891</u>	<u>\$ 223,200</u>	<u>\$ 205,700</u>	<u>\$ 216,600</u>

**2014 Annual Budget
Program Activity Summary**

Vehicle Maintenance Fund	Public Works	12-01
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EXPENDITURE DETAIL CONTINUED

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>OTHER CHARGES</u>					
12-01-63-1000 Memberships	\$ 30	\$ 30	\$ 100	\$ 100	\$ 100
12-01-63-3000 Professional Development	\$ 115	\$ 813	\$ 600	\$ 600	\$ 8,000
12-01-63-4000 Publications	\$ 3,579	\$ 3,245	\$ 4,200	\$ 3,500	\$ 4,200
12-01-63-6000 Uniforms	\$ 1,399	\$ 1,019	\$ 1,500	\$ 1,200	\$ 1,500
12-01-63-8600 Minor Equipment	\$ -	\$ -	\$ 11,700	\$ 13,700	\$ -
	<u>\$ 5,123</u>	<u>\$ 5,107</u>	<u>\$ 18,100</u>	<u>\$ 19,100</u>	<u>\$ 13,800</u>
<u>TRANSFERS</u>					
12-01-98-0600 Transfer Out- Retire Fund	\$ 29,936	\$ 28,406	\$ 29,100	\$ 29,100	\$ 41,245
	<u>\$ 29,936</u>	<u>\$ 28,406</u>	<u>\$ 29,100</u>	<u>\$ 29,100</u>	<u>\$ 41,245</u>
TOTAL DISBURSEMENTS	\$ 449,664	\$ 435,921	\$ 523,600	\$ 479,541	<u>\$ 528,019</u>

**2014 Annual Budget
Program Activity Summary**

TIF Fund	Community & Economic Development	15-01
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Function

This account is related to close-out projects associated with a Tax Increment Finance District, approved in August, 1989. The TIF District was closed-out in December, 2013, by a Village Board-approved Termination Ordinance. However, dispensation of property within the former District, in association with a Development Plan to be approved by the Village Board, remains to be completed.

Significant Goals/Objectives

- Complete all aspects of Downtown Redevelopment Project in former TIF District.

Major Budget Changes

- None

Capital Projects

- None

Staffing (Full-Time Equivalents)

- No staff funded through this account.

EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 46,127	\$ 107,677	\$ 10,100	\$ 10,000	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 1,047,370	\$ 2,397,487	\$ 3,672,300	\$ 3,380,839	\$ -
TOTAL	\$ 1,093,497	\$ 2,505,164	\$ 3,682,400	\$ 3,390,839	\$ -

**2014 Annual Budget
Program Activity Summary**

TIF Fund	Community Economic Development	15-01
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REVENUE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>TAXES</u>					
15-00-70-4070 Property Tax Income	\$ 1,616,172	\$ 1,692,249	\$ 1,740,000	\$ 1,773,435	\$ -
	\$ 1,616,172	\$ 1,692,249	\$ 1,740,000	\$ 1,773,435	\$ -
<u>GRANTS</u>					
15-00-85-4335 Miscellaneous Grants	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
15-00-90-4430 Other Income	\$ -	\$ -	\$ 1,140,000		\$ -
15-00-95-4510 Interest Income	\$ 1,094	\$ 2,741	\$ 500	\$ 475	\$ -
	\$ 1,094	\$ 2,741	\$ 1,140,500	\$ 475	\$ -
TOTAL REVENUES	\$ 1,617,266	\$ 1,694,990	\$ 2,880,500	\$ 1,773,910	\$ -
USE OF RESERVES	\$ -	\$ -	\$ 801,900	\$ -	\$ -
FUNDS AVAILABLE	\$ 1,617,266	\$ 1,694,990	\$ 3,682,400	\$ 1,773,910	\$ -

EXPENDITURE DETAIL

15-01-61-4000 PROFESSIONAL SERVICES	\$ 46,127	\$ 107,677			
15-01-61-4003 Prof Serv- Audit	\$ -	\$ -	\$ 1,100	\$ 1,000	\$ -
15-01-61-4026 Prof Serv- Property Maint	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ -
	\$ 46,127	\$ 107,677	\$ 10,100	\$ 10,000	\$ -
<u>CAPITAL OUTLAY</u>					
15-01-64-3000 Capital Projects	\$ 160,038	\$ 1,818,282	\$ 2,872,600	\$ 1,982,831	\$ -
15-01-64-7100 Loan Payments	\$ 887,332	\$ 579,205	\$ 799,700	\$ 1,398,008	\$ -
	\$ 1,047,370	\$ 2,397,487	\$ 3,672,300	\$ 3,380,839	\$ -
TOTAL DISBURSEMENTS	\$ 1,093,497	\$ 2,505,164	\$ 3,682,400	\$ 3,390,839	\$ -

**2014 Annual Budget
Program Activity Summary**

E911 Fund	Police	17-01
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Function

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

Significant Goals/Objectives

None

Major Budget Changes

With the shutdown of the Lincolnshire Telecommunications Center, all personnel costs, insurance costs, telephone networking costs, and equipment costs have been eliminated. The fund reflects the elimination of six full-time telecommunicator positions.

Capital Projects

None

Performance Indicators

Indicator	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
911 Calls Received	6,462	5,009	5,000	5,000	0
Non-911 Telephone Calls Received	37,322	33,030	35,000	30,000	0
Accidents Dispatched	849	774	750	700	0
Lincolnshire Police Calls Dispatched	34,545	28,224	30,000	28,500	0
Riverwoods Police Calls Dispatched	7,476	6,960	7,000	7,000	0

Staffing

	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Telecommunications Supervisor	0.00	0.80	0.80	0.80	0.00
Telecommunicator	<u>5.40</u>	<u>3.40</u>	<u>3.40</u>	<u>3.40</u>	<u>0.00</u>
Total	5.40	4.20	4.20	4.20	0.00

**2014 Annual Budget
Program Activity Summary**

E911 Fund	Police	17-01
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Explanation of Revenue Sources

E-911 Landline/Surcharge: Monthly fee included on each telephone bill in the Village for each telephone line. This money, approved by referendum, funds the operation of the Enhanced 911 system. Staff anticipates a decrease from FY 2013 revenues as people migrate to wireless.

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

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

EXPENDITURE SUMMARY

Descriptions	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ 285,529	\$ 299,878	\$ 297,000	\$ 279,000	\$ -
Contractual Services	\$ 89,964	\$ 80,200	\$ 97,100	\$ 23,680	\$ 299,090
Commodities	\$ 160	\$ 39	\$ 500	\$ -	\$ -
Other Charges	\$ 2,564	\$ 4,331	\$ 7,600	\$ 1,300	\$ -
Transfers	<u>\$ 57,246</u>	<u>\$ 60,240</u>	<u>\$ 55,700</u>	<u>\$ 55,700</u>	<u>\$ -</u>
TOTAL	\$ 435,463	\$ 444,688	\$ 457,900	\$ 359,680	\$ 299,090

**2014 Annual Budget
Program Activity Summary**

E911 Fund	Police	17-01
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REVENUE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>LICENSES & FEES</u>					
17-00-70-4032 Telecom Service	\$ 84,470	\$ 80,343	\$ 82,700	\$ 69,800	\$ -
17-00-70-4076 E911 Landline Surcharge	\$ 204,339	\$ 170,362	\$ 162,000	\$ 175,000	\$ 174,000
17-00-70-4077 E911 Wireless Surcharge	\$ 128,956	\$ 163,328	\$ 144,000	\$ 140,000	\$ 138,000
	\$ 333,295	\$ 333,690	\$ 306,000	\$ 315,000	\$ 312,000
<u>OTHER INCOME</u>					
17-00-90-4430 Other Income	\$ 1,332		\$ -	\$ 1,200	\$ -
17-00-95-4510 Interest Income	\$ 244	\$ 246	\$ 200	\$ 200	\$ 200
	\$ 1,576	\$ 246	\$ 200	\$ 1,400	\$ 200
<u>TRANSFERS</u>					
17-00-98-0126 Transfer In- General Fund	\$ 125,000	\$ 60,000	\$ -	\$ -	\$ -
	\$ 125,000	\$ 60,000	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 459,871	\$ 393,936	\$ 306,200	\$ 316,400	\$ 312,200
USE OF RESERVES	\$ 65,919	\$ -	\$ 69,000	\$ -	\$ -
FUNDS AVAILABLE	\$ 525,790	\$ 393,936	\$ 375,200	\$ 316,400	\$ 312,200

**2014 Annual Budget
Program Activity Summary**

E911 Fund	Police	17-01
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>PERSONNEL EXPENSES</u>					
17-01-60-1000 Regular Salaries	\$ 268,776	\$ 271,959	\$ 277,000	\$ 250,000	\$ -
17-01-60-2000 Overtime Salaries	\$ 16,753	\$ 27,919	\$ 20,000	\$ 29,000	\$ -
	\$ 285,529	\$ 299,878	\$ 297,000	\$ 279,000	\$ -
<u>CONTRACTUAL SERVICES</u>					
17-01-61-1000 TELEPHONE					
17-01-61-1004 Eq Maint- 911 Tele Sys	\$ 14,192	\$ 12,714	\$ 15,000	\$ 13,950	\$ 10,800
17-01-61-3000 EQUIPMENT MAINTENANC	\$ 13,506	\$ 13,046			
17-01-61-3001 Eq Maint- Tele & Radio Log Rec			\$ 8,000	\$ 7,020	\$ -
17-01-61-3005 Eq Maint- CAD			\$ 5,500	\$ 2,710	\$ 2,000
17-01-61-3017 Telephone And Radio Logging Recorder			\$ 3,500	\$ -	\$ -
17-01-61-3022 Eq Maint- UPS			\$ 4,500	\$ -	\$ -
17-01-61-3023 Eq Maint- Dispatch Center				\$ -	\$ 5,800
17-01-61-4029 Prof Serv- Dispatch Services					\$ 280,490
17-01-61-8700 Medical Premiums	\$ 45,838	\$ 43,909	\$ 47,800	\$ -	\$ -
17-01-61-8800 Property/Liability Ins	\$ 16,428	\$ 10,531	\$ 12,800	\$ -	\$ -
	\$ 89,964	\$ 80,200	\$ 97,100	\$ 23,680	\$ 299,090
<u>COMMODITIES</u>					
17-01-62-1000 Office Supplies	\$ 160	\$ 39	\$ 500	\$ -	
	\$ 160	\$ 39	\$ 500	\$ -	\$ -
<u>OTHER CHARGES</u>					
17-01-63-1000 Memberships	\$ -		\$ -	\$ -	\$ -
17-01-63-3000 Professional Development	\$ -	\$ 540	\$ 2,600	\$ -	\$ -
17-01-63-6000 Uniforms	\$ 2,369	\$ 3,161	\$ 4,000	\$ 1,300	\$ -
17-01-63-8600 Minor Equipment	\$ 195	\$ 630	\$ 1,000	\$ -	\$ -
	\$ 2,564	\$ 4,331	\$ 7,600	\$ 1,300	\$ -
<u>TRANSFERS</u>					
17-01-98-0600 Transfer Out- Retire Fund	\$ 57,246	\$ 60,240	\$ 55,700	\$ 55,700	\$ -
	\$ 57,246	\$ 60,240	\$ 55,700	\$ 55,700	\$ -
TOTAL DISBURSEMENTS	\$ 435,463	\$ 444,688	\$ 457,900	\$ 359,680	\$ 299,090

**2014 Annual Budget
Program Activity Summary**

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

This fund is a Special Service Area (SSA) responsible for the repayment of bonds issued as part of the Sedgebrook residential development. The bonds were initially issues in November 2004 and subsequently refinanced. These bonds mature March 1, 2034, and debt service payments in annual installments in amounts ranging from \$235,000 to \$1,095,000 are required.

Significant Goals/Objectives

- Continue to provide administrative support to paying agent and insure receipt of property taxes.

Major Budget Changes

With Fiscal Year 2014, this is the first time Special Service Area #1 is reflects in the Village's budget documents. The original ordinance establishing the SSA, directed the corporate authorities to make the required annual debt service payments; therefore, the annual expenses were not details in previous budget as authority to expend Village funds was provided for in the initial bond transcript. In an attempt to provide increased transparency for all aspects of the Village's budget, these annual expenses will now be included in the budget document for the Village.

Capital Projects - None

Performance Indicators - None

Staffing - No staff funded through this account.

EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ 1,482	\$ -	\$ 1,850	\$ 1,900
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 1,163,750	\$ -	\$ 1,160,625	\$ 1,161,600
TOTAL	\$ -	\$ 1,165,232	\$ -	\$ 1,162,475	\$ 1,163,500

**2014 Annual Budget
Program Activity Summary**

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

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>TAXES</u>					
20-00-70-4070 Property Tax		\$ 1,164,686		\$ 1,144,725	\$ 1,145,500
		\$ 1,164,686	\$ -	\$ 1,144,725	\$ 1,145,500
<u>OTHER INCOME</u>					
20-00-90-4430 Other Income		\$ -	\$ -		\$ -
20-00-95-4510 Interest Income		\$ 546		\$ 17,750	\$ 18,000
		\$ 546	\$ -	\$ 17,750	\$ 18,000
TOTAL REVENUE		\$ 1,165,232	\$ -	\$ 1,162,475	\$ 1,163,500
USE OF RESERVES		\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE		\$ 1,165,232	\$ -	\$ 1,162,475	\$ 1,163,500

EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>CONTRACTUAL SERVICES</u>					
20-01-61-4000 Professional Services		\$ 1,482	\$ -	\$ 1,850	\$ 1,900
		\$ 1,482	\$ -	\$ 1,850	\$ 1,900
<u>CAPITAL OUTLAY</u>					
20-01-64-7100 Bond Payment		\$ 1,163,750	\$ -	\$ 1,160,625	\$ 1,161,600
		\$ 1,163,750	\$ -	\$ 1,160,625	\$ 1,161,600
TOTAL DISBURSEMENTS		\$ 1,165,232	\$ -	\$ 1,162,475	\$ 1,163,500

2014 Annual Budget Program Activity Summary		
Special Service Area (SSA) Traffic Signal Fund	Finance	21-01

Function

This fund is a Special Service Area (SSA) responsible for the initial construction and annual maintenance of a traffic control signal system located at the intersection of Route 22 and Westminster Way. The costs related to the traffic signal system are shared by three parties and the Village of Lincolnshire. Revenues received by the fund initially came from an annual property tax levy. At the conclusion of the construction of the signalized intersection, the Illinois Department of Transportation (IDOT) paid the full cost of construction of the new signal. The creation of the SSA was largely intended to cover the initial cost related to construction and ongoing annual maintenance expenses; the largest component of costs being the initial installation. Since these costs did not have to be borne by the SSA, the only costs remaining are the relatively minimal annual maintenance expenses. There is an existing fund balance in this SSA Fund. Beginning with Fiscal Year 2014, the Village does not plan to levy a tax for the SSA. Existing money in the SSA No. 1A Fund will be used to cover annual operating expenses beginning in Fiscal Year 2014 and continuing until all money in the fund is depleted (approximately 9/30/2016). At that time the Village will take necessary action to eliminate the SSA.

Significant Goals/Objectives

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

Major Budget Changes

- There will be not tax levy to fund the SSA in Fiscal Year 2014

Capital Projects - None

Performance Indicators - None

Participants

Staffing

No staff funded through this account.

Explanation of Revenue Sources

Real Estate Taxes: The estimated second year real estate taxes is a net of \$400 after the Village's contribution of \$100 on behalf of the residential properties served by the signal. This estimate is based upon SSA expenses of \$2,500 and maintenance costs of \$368 per month.

Other Income: Miscellaneous income

Interest Income: Revenue from the investment of idle cash and cash reserves

**2014 Annual Budget
Program Activity Summary**

Special Service Area(SSA) Traffic Signal Fund	Finance	21-01
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EXPENDITURE SUMMARY

Description	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 6,900	\$ -	\$ 5,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 6,900	\$ -	\$ 5,000

REVENUE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>TAXES</u>					
21-00-70-4070 Property Tax	\$ -	\$ 17,946	\$ 400	\$ -	\$ -
	\$ -	\$ 17,946	\$ 400	\$ -	\$ -
<u>MISCELLANEOUS REVENUE</u>					
21-00-85-4335 Miscellaneous Grants	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
21-00-95-4510 Interest Income	\$ -	\$ 546	\$ 100	\$ -	\$ -
	\$ -	\$ 546	\$ 100	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ 18,492	\$ 500	\$ -	\$ -
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 5,000
FUNDS AVAILABLE	\$ -	\$ 18,492	\$ 500	\$ -	\$ 5,000

**2014 Annual Budget
Program Activity Summary**

Special Service Area (SSA) Traffic Signal Fund	Finance	21-01
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EXPENDITURE DETAIL

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
<u>CONTRACTUAL SERVICES</u>					
21-01-61-9065 Contract Svc- Signal Maint	\$ -	\$ -	\$ 6,900	\$ -	\$ 5,000
	\$ -	\$ -	\$ 6,900	\$ -	\$ 5,000
TOTAL DISBURSEMENTS	\$ -	\$ -	\$ 6,900	\$ -	\$ 5,000

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
FUND 51 - GENERAL CAPITAL FUND REVENUES					
<u>TRANSFERS</u>					
51-00-98-0100 Transfer In- General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,020,000
	\$ -	\$ -	\$ -	\$ -	\$ 3,020,000
<u>GRANTS</u>					
51-00-85-4323 Rt 22 Corridor Grant		0	0	0	\$ 234,000
51-00-85-4324 Rt 22 VoL Entrance Grant	\$ -	\$ -	\$ -	\$ -	\$ 188,000
51-00-85-4350 FEMA Grant- VH Path Lights		0	0	0	\$ 6,450
51-00-85-4351 FEMA Grant- Londonderry Ln	\$ -	\$ -	\$ -	\$ -	\$ 2,800
	\$ -	\$ -	\$ -	\$ -	\$ 431,250
<u>OTHER INCOME</u>					
51-00-90-4425 Sale of Land	\$ -	\$ -	\$ -	\$ -	\$ 1,150,000
51-00-95-4510 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 3,000
	\$ -	\$ -	\$ -	\$ -	\$ 1,153,000
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 4,604,250
USE OF RESERVES	\$ -	\$ -	\$ 881,200	\$ -	\$ -
FUNDS AVAILABLE	\$ -	\$ -	\$ 881,200	\$ -	\$ 4,604,250

ACCT DESCRIPTION	Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
FUND 51 - GENERAL CAPITAL FUND EXPENSES					
01 ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -
02 FINANCE	\$ -	\$ -	\$ -	\$ -	\$ -
05 POLICE	\$ 51,992	\$ 117,938	\$ 258,000	\$ 466,500	\$ 154,600
08 COMMUNITY & ECONOMIC DEV.	\$ -	\$ -	\$ 27,500	\$ 28,500	\$ 314,450
12 INSURANCE & COMMON	\$ -	\$ -	\$ -	\$ -	\$ 358,210
20 PW ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -
21 PW STREETS	\$ 282,152	\$ 466,369	\$ 1,012,500	\$ 792,000	\$ 1,256,800
22 PW PARKS & OPEN SPACES	\$ 172,444	\$ 86,116	\$ 802,600	\$ 468,300	\$ 1,110,500
25 PW BUILDINGS	\$ 12,841	\$ 44,477	\$ 124,300	\$ 132,600	\$ 33,500
TOTAL EXPENSES	\$ 519,429	\$ 714,900	\$ 2,224,900	\$ 1,887,900	\$ 3,228,060

**2014 Annual Budget
Program Activity Summary**

General Capital	Administration	51-01
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<u>01 ADMINISTRATION</u>		<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Budget 2013</u>	<u>Est. 2013</u>	Budget 2014
51-01-80-1000	Capital Assets- Amenities					
51-01-80-2000	Capital Assets- Buildings					
51-01-80-3000	Capital Assets- Equipment					
51-01-80-4000	Capital Assets- Furniture					
51-01-80-5000	Capital Assets- Infrastructure					
51-01-80-6000	Capital Assets- Land & Improv					
51-01-80-7000	Capital Assets- Vehicles					
51-01-80-9000	Capital Assets- Misc	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -

**2014 Annual Budget
Program Activity Summary**

General Capital	Finance	51-02
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<u>02 FINANCE</u>		Actual 2011	Actual 2012	Budget 2013	Est. 2013	Budget 2014
51-02-80-1000	Capital Assets- Amenities					
51-02-80-2000	Capital Assets- Buildings					
51-02-80-3000	Capital Assets- Equipment					
51-02-80-4000	Capital Assets- Furniture					
51-02-80-5000	Capital Assets- Infrastructure					
51-02-80-6000	Capital Assets- Land & Improv					
51-02-80-7000	Capital Assets- Vehicles					
51-02-80-9000	Capital Assets- Misc	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -

**2014 Annual Budget
Program Activity Summary**

General Capital	Police	51-05
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<u>05 POLICE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Budget 2013</u>	<u>Est. 2013</u>	<u>Budget 2014</u>
51-05-80-1000 Capital Assets- Amenities					
51-05-80-2000 Capital Assets- Buildings					
51-05-80-2002 Buildings- Police Remodel			\$ 16,000	\$ 16,000	\$ 30,000
51-05-80-3000 Capital Assets- Equipment					
51-05-80-3008 Equip- Veh Retrofits					\$ 10,600
51-05-80-3009 Equip- In Car Video					\$ 44,000
51-05-80-3010 Equip- Radar Units					\$ 7,500
51-05-80-3011 Equip- AED					\$ 10,500
51-05-80-4000 Capital Assets- Furniture					
51-05-80-5000 Capital Assets- Infrastructure					
51-05-80-6000 Capital Assets- Land & Improv					
51-05-80-7001 Capital Assets- Vehicles	\$ 51,992	\$ 104,083	\$ 82,000	\$ 96,500	\$ 52,000
51-05-80-9000 Capital Assets- Misc	\$ -	\$ -	\$ -	\$ -	\$ -
01-05-64-3000 Capital Projects- Misc	\$ -	\$ 13,855	\$ 160,000	\$ 354,000	\$ -
	\$ 51,992	\$ 117,938	\$ 258,000	\$ 466,500	\$ 154,600

**2014 Annual Budget
Program Activity Summary**

General Capital	Community And Economic Development	51-08
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<u>08 COMMUNITY & ECONOMIC DEV.</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Budget 2013</u>	<u>Est. 2013</u>	Budget 2014
51-08-80-1000 Capital Assets- Amenities					
51-08-80-2000 Capital Assets- Buildings					
51-08-80-3000 Capital Assets- Equipment					
51-08-80-4000 Capital Assets- Furniture					
51-08-80-5000 Capital Assets- Infrastructure					
51-08-80-6000 Capital Assets- Land & Improv					
51-08-80-7000 Capital Assets- Vehicles			\$ 27,500	\$ 28,500	\$ -
51-08-80-9000 Capital Assets- Misc					
51-08-80-9001 Misc- Bldg Permit Software	\$ -	\$ -	\$ -	\$ -	\$ 35,000
51-08-80-9003 Project Carryover TIF	\$ -	\$ -	\$ -	\$ -	\$ 279,450
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,500</u>	<u>\$ 28,500</u>	\$ 314,450

**2014 Annual Budget
Program Activity Summary**

General Capital	Insurance & Common Expense	51-12
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<u>12 INSURANCE & COMMON</u>		<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Budget 2013</u>	<u>Est. 2013</u>	Budget 2014
51-12-61-4003	Prof Serv - Single Audit	0	0	0	0	\$ 1,810
51-12-80-1000	Capital Assets- Amenities					
51-12-80-2000	Capital Assets- Buildings					
51-12-80-2003	Shake Roof Replace*					\$ 260,000
51-12-80-2004	Flat Roof Replace*					\$ 42,500
51-12-80-2005	VH- Data Room Improv- HVAC upgrade					\$ 12,000
51-12-80-3000	Capital Assets- Equipment					
51-12-80-3005	Equip: Servers/Computers					\$ 14,750
51-12-80-4000	Capital Assets- Furniture					
51-12-80-5000	Capital Assets- Infrastructure					
51-12-80-6000	Capital Assets- Land & Improv					
51-12-80-7000	Capital Assets- Vehicles					
51-12-80-7007	Veh: Wheel Balancer*					\$ 9,000
51-12-80-9000	Capital Assets- Misc					
51-12-80-9006	CA Misc- Desktop Update	\$ -	\$ -	\$ -	\$ -	\$ 7,650
51-12-80-9007	CA Misc- Outlook Exch. Ser	\$ -	\$ -	\$ -	\$ -	\$ 10,500
		\$ -	\$ -	\$ -	\$ -	\$ 358,210

**2014 Annual Budget
Program Activity Summary**

General Capital	Public Works Administration	51-20
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<u>20 PW ADMINISTRATION</u>		<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Budget 2013</u>	<u>Est. 2013</u>	Budget 2014
51-20-80-1000	Capital Assets- Amenities					
51-20-80-2000	Capital Assets- Buildings					
51-20-80-3000	Capital Assets- Equipment					
51-20-80-4000	Capital Assets- Furniture					
51-20-80-5000	Capital Assets- Infrastructure					
51-20-80-6000	Capital Assets- Land & Improv					
51-20-80-7000	Capital Assets- Vehicles					
51-20-80-9000	Capital Assets- Misc	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -

**2014 Annual Budget
Program Activity Summary**

General Capital	Public Works Streets	51-21
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<u>21 PW STREETS</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Budget 2013</u>	<u>Est. 2013</u>	Budget 2014
51-21-80-1000 Capital Assets- Amenities					
51-21-80-2000 Capital Assets- Buildings					
51-21-80-3000 Capital Assets- Equipment	\$ 1,982	\$ 79,791	\$ 157,300	\$ 87,000	
51-21-80-3001 Equip- Leaf Machine					\$ 70,000
51-21-80-3007 Equip- Sandbagger Refurb.					\$ 10,000
51-21-80-4000 Capital Assets- Furniture					
51-21-80-5000 Capital Assets- Infrastructure					
51-21-80-5009 Infra- Road Resurfacing					\$ 320,000
51-21-80-5012 Infra- Pedestrian Signal: Milw					\$ 47,700
51-21-80-5014 Infra- Pavement Repair- S Vill Green					\$ 100,000
51-21-80-5015 Infra- Storm Sewer Repair at 12 Robinhood					\$ 37,500
51-21-80-5016 Infra- Storm Sewer Repair: Misc					\$ 75,000
51-21-80-5017 Infra- Storm Sewer Lining					\$ 27,000
51-21-80-5020 Infra- Londonderry Ln- 36					\$ 150,000
51-21-80-5021 Infra- Lincolnshire Creek					\$ 196,500
51-21-80-6000 Capital Assets- Land & Improv					
51-21-80-6002 N. Branch Chicago Riv- Erosion Mit.					\$ 30,000
51-21-80-7000 Capital Assets- Vehicles	\$ 46,708	\$ 112,957	\$ 133,700	\$ 111,000	
51-21-80-7004 Veh- Rehab Trucks*					\$ 38,500
51-21-80-7005 Veh- Truck 1 ton (#245)					\$ 90,000
51-21-80-7006 Veh- Rehab Truck (#251)*					\$ 33,000
51-21-80-9000 Capital Assets- Misc	\$ 233,462	\$ 273,621	\$ 721,500	\$ 594,000	
51-21-80-9002 Misc- Project Retainage	\$ -	\$ -	\$ -	\$ -	\$ 31,600
	<u>\$ 282,152</u>	<u>\$ 466,369</u>	<u>\$ 1,012,500</u>	<u>\$ 792,000</u>	<u>\$ 1,256,800</u>

**2014 Annual Budget
Program Activity Summary**

General Capital	Public Works Parks and Open Space	51-22
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<u>22 PW PARKS & OPEN SPACES</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Budget 2013</u>	<u>Est. 2013</u>	Budget 2014
51-22-80-1000 Capital Assets- Amenities					
51-22-80-1001 North Park- Ice Skating Rink					\$ 9,000
51-22-80-1002 Balzer Park- Site Amenities					\$ 163,000
51-22-80-1003 Whytegate Park- Bollard Light Replac					\$ 25,000
51-22-80-1004 Pocket Park (Const & Eng)					\$ 216,000
51-22-80-2000 Capital Assets- Buildings					
51-22-80-2001 VH- Lighting Repairs					\$ 17,000
51-22-80-3000 Capital Assets- Equipment	\$ 55,210	\$ 44,665	\$ 82,500	\$ 80,200	
51-22-80-3002 Parks/VH/PWF- AEDs					\$ 11,000
51-22-80-4000 Capital Assets- Furniture					
51-22-80-5000 Capital Assets- Infrastructure					
51-22-80-5010 Infr- Bike Path Repairs- Various Locations					\$ 82,500
51-22-80-5013 Infr- North Park- Athletic Field Light Repairs					\$ 10,000
51-22-80-5022 Infr- Granite Pathway VH					\$ 30,000
51-22-80-5023 Infr- Corridor Enhanc Prog- Rt 22 Medians					\$ 293,000
51-22-80-5024 Infr- Corridor Entrance Signs/Planting Beds					\$ 236,000
51-22-80-6000 Capital Assets- Land & Improv					
51-22-80-6005 Land Impr- Detention Pond					\$ 18,000
51-22-80-7000 Capital Assets- Vehicles					
51-22-80-9000 Capital Assets- Misc	\$ 117,234	\$ 41,451	\$ 720,100	\$ 388,100	\$ -
	\$ 172,444	\$ 86,116	\$ 802,600	\$ 468,300	\$ 1,110,500

**2014 Annual Budget
Program Activity Summary**

General Capital	Public Works Buildings	51-25
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<u>25 PW BUILDINGS</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Budget 2013</u>	<u>Est. 2013</u>	Budget 2014
51-25-80-1000 Capital Assets- Amenities					
51-25-80-2000 Capital Assets- Buildings					
51-25-80-2006 PWF- Exhaust Ventilation					\$ 33,500
51-25-80-3000 Capital Assets- Equipment					
51-25-80-4000 Capital Assets- Furniture					
51-25-80-5000 Capital Assets- Infrastructure					
51-25-80-6000 Capital Assets- Land & Improv					
51-25-80-7000 Capital Assets- Vehicles					
51-25-80-9000 Capital Assets- Misc	\$ 12,841	\$ 44,477	\$ 124,300	\$ 132,600	\$ -
	<u>\$ 12,841</u>	<u>\$ 44,477</u>	<u>\$ 124,300</u>	<u>\$ 132,600</u>	\$ 33,500

2014 Annual Budget Program Activity Summary
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Professional Service Agreements
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Function

Attached is a list of Professional Services Agreements for each operating department anticipated for Fiscal Year 2014. Each year, every department reviews the various agreements in their respective operating area and updates or bids out the respective services as needed. In previous budgets, a separate individual sheet was prepared to reflect each Professional Service Agreement in each Department. With the 2014 Budget, a single comprehensive list of all agreements was prepared. A single list will provide ease in maintaining and updating in future years as well as assist in projecting future expenses for multiple year agreements. Annually, the full list of Professional Service Agreements is presented to the Village Board for approval in the same meeting as the formal approval of the proposed budget for the coming year.

Professional Service Agreements and Services						
Dept/Service	Service Provider	Last Bid For FY	Cost-2013	Cost-2014	Change	%
Administration						
	Mike Meranda	n/a	\$ 6,000	\$ 6,000		0%
Finance						
Annual Audit	Sikich	2010	\$ 29,500	\$ 28,590		-3%
Finance Software - License Renewal	Harris Computer	n/a	\$ 6,454	\$ 7,500		16%
Postage Meter Maintenance	Pitney Bowes	n/a	\$ 1,605	\$ 1,300		-19%
Police						
Prosecution Services	Smith LaLuzerne	n/a	\$ 58,500	\$ 63,600		9%
Animal Impoundment	Orphans of the Storm	n/a	\$ 1,500	\$ 1,500		0%
CAD/Records Management Support	New World Software	n/a	\$ 17,600	\$ 16,000		-9%
Evidence/Property BEAST Software Support	Porter Lee Corporation	n/a	\$ 1,200	\$ 1,200		0%
Mobile Data Service	Verizon	n/a	\$ 7,000	\$ 7,000		0%
Crime Lab	NE IL Regional Crime Lab	n/a	\$ 11,000	\$ 12,300		12%
Drug/Gang Enforcement	Metropolitan Enforcement Group	n/a	\$ 14,400	\$ 14,400		0%
Fingerprint System Maintenance	Identix	n/a	\$ 3,325	\$ 3,325		0%
Tornado Warning Siren Maintenance	Braniff Communications, Inc.	n/a	\$ 4,000	\$ 2,750		-31%
Dispatch Services	Village of Vernon Hills	n/a	\$ 272,320	\$ 280,490		3%
Dispatch Center Equipment Maintenance	Village of Vernon Hills	n/a	\$ 5,572	\$ 5,800		4%
T-1 Line Lease Agreement	Village of Vernon Hills	n/a	\$ 3,500	\$ 3,500		0%
Mutual Aid Assistance	Northern IL Police Alarm System	n/a	\$ 5,500	\$ 5,500		0%
Training Services	NE Multi-Regional Training	n/a	\$ 2,160	\$ 2,160		0%
UHF Radio System	Central Lake County Radio Network	n/a	\$ 16,500	\$ 21,250		29%
Radios/Equipment Support	Chicago Communications	1993	\$ 12,000	\$ 8,000		-33%
Community & Economic Development						
Building Inspections & Plan Review	B&F Technical Code Service	2011	varies-nc	varies-nc		
Elevator Inspection	Thompson Elevator Inspection	2010	varies-nc	varies-nc		
Fire Protection Plan Review	L-R Fire Protection District	n/a	varies-nc	varies-nc		
Structural Plan Review	Wiss, Janney, Elster Associates	2010	varies-nc	varies-nc		
Insurance/Common Expenses						
General Legal Services	Ancel Glink	n/a	\$ 97,000	\$ 77,600		-20%
Cellular Phones	Verizon	2011	\$ 7,000	\$ 10,800		54%
Copier (color) Maintenance- Admin	North Shore Copier	2011	\$ 4,908			
Copier (color) Maintenance- Admin	Xerox- lease	2014		\$ 2,150		
Copier Maintenance- (high volume)	North Shore Copier	2011	\$ 4,188			
Copier Maintenance- (high volume)	Xerox- lease	2014		\$ 4,060		
Copier Maintenance- Front Desk	Xerox	2013	\$ 720	\$ 720		0%
Data Processing Technical Support	ABN	2010	\$ 25,500	\$ 25,500		0%
Emergency Notification System	Blackboard Connect	2007	\$ 6,500	\$ 6,120		-6%
Newsletter Printing	CL Graphics	2003	\$ 16,500	\$ 12,150		-26%
Pay Phones-VHall and SLP	IBS	2006	\$ 1,176	\$ 1,080		-8%
T-1 Line: Village Hall to PWF	Comcast (Cimco)	2010	\$ 3,900	\$ 3,900		0%
Telecommunications Services	Call One	2010	\$ 39,000	\$ 64,000		64%
VHall/PWF Telephone Maintenance	Advanced Telecommunications	2010	\$ 6,600	\$ 6,480		-2%
Website Maintenance	Cleaver Consulting	2010	\$ 2,000	\$ 1,800		-10%
On-line Customer Response System	Web QA	2012	\$ 5,200	\$ 4,950		-5%

Professional Service Agreements and Services		Last Bid For FY	Cost-2013	Cost-2014	% Change
Dept/Service	Service Provider				
Public Works					
Aquatic Plant Management	Clarke Aquatic Services	2008	\$ 6,530	\$ 6,612	1%
Backflow Prevention Device Maint.	Bishop Plumbing	2010	\$ 1,615	\$ 1,615	0%
Car Wash Services	Peacock Mobil	2009	\$ 3,204	\$ 3,204	0%
Civil Engineering Services	Gewalt Hamilton Associates	2009	\$ 3,000	\$ 3,000	0%
Construction Materials Testing	Soil & Material Consultants	2009	\$ 4,000	\$ 4,000	0%
Copier Machine Maintenance	Gordon Flesch	2009	\$ 516	\$ 525	2%
Custodial Service - VH, PW, Spring Lk Park	Best Quality Cleaning	2010	\$ 31,565	\$ 31,565	0%
Des Plaines River Gauge	Lake County SMC	2009	\$ 2,426	\$ 2,600	0%
Elevator Maintenance - Village Hall	Shindler Elevator Corp.	2011	\$ 4,000	\$ 4,000	0%
Emerald Ash Borer Treatment	TruGreen	2009	\$ 350	\$ -	-100%
Fax Machine Maintenance	Gordon Flesch	2010	\$ 3,322	\$ 3,440	4%
Fire Alarm Testing	SimplexGrinnell	2008	\$ 500	\$ 500	0%
Fire Extinguisher Maintenance	Cintas	2005	\$ 3,840	\$ 3,840	0%
Fire Protection Transmitters	Inner Security Systems	2008	\$ 1,800	\$ 1,800	0%
Fire Sprinkler System Maintenance	Valley Fire Protection Systems	2011	\$ 20,000	\$ 20,000	0%
Fireworks Display	Johnny Rockets	2010	\$ 1,383	\$ 1,364	-1%
Floor Mat Cleaning-Vhall & PWF	Dustcatcher and A-Logo Mat	2009	\$ 1,464	\$ 1,454	-1%
Generator Maintenance - Village Hall	Steiner Electric	2011	\$ 54,674	\$ 54,674	0%
Geographic Information Services	Municipal GIS Partners	2000	\$ 7,200	\$ 9,700	35%
GIS Software	ESRI	2010	\$ 40,000	\$ 45,000	13%
Hazardous Tree Removal	Davey Tree	2012	\$ 40,000	\$ 30,000	-25%
Hazardous Tree Removal	Winkler	2010	\$ 8,290	\$ 8,581	4%
HVAC Maintenance - Village Hall & Public Works Facility	Hayes Mechanical	2011	\$ 25,000	\$ 25,000	0%
Invasive Plant Management	Turning Leaf	2011	\$ 6,255	\$ 6,255	0%
Irrigation Systems Maintenance	Mullermist	2009	\$ 139,324	\$ 139,324	0%
Landscape Maintenance	Green Acres Landscapes	2009	\$ 3,100	\$ 3,100	0%
Large Water Meter Testing	HBK	2011	\$ 52,000	\$ 52,000	0%
Leaf Disposal	Ramirez	2010	\$ 66,836	\$ 67,504	1%
Mosquito Management	Clarke Environmental	2008	\$ 2,200	\$ 2,266	3%
Overhead Door Maintenance	Door Systems, Inc.	2012	\$ 750	\$ 750	0%
Pavement Inventory	IMS	2010	\$ 3,333	\$ 3,333	0%
Pest Control Services	Smithereen Pest Management	2012	\$ 2,100	\$ 2,100	0%
PW HVAC Maintenance	TRANE	2012	\$ 29,617	\$ 30,808	4%
Street Sweeping	Waste Management	2005	\$ 21,000	\$ 2,100	-90%
Tree Keeper Software Program	Davey Tree	2012	\$ 10,000	\$ 30,000	200%
Tree Pruning	Winkler Tree & Landscaping	2011	\$ 5,862	\$ 5,070	-14%
Turf Fertilizer/Weed Management	Spring-Green Lawn Care	2010	\$ 5,464	\$ 4,679	-14%
Uniform Rental and Cleaning	Lechner and Son	2011	\$ 11,160	\$ 11,160	0%
Valve Turning	ME Simpson	2001	\$ 3,000	\$ 2,500	-17%
Vehicle Maintenance Software	Motor All Data	2008	\$ 2,600	\$ 3,195	23%
Vehicle Maintenance Software	Snap-On				



GLOSSARY - FINANCIAL TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FISCAL YEAR: A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PROPOSED BUDGET: The recommended budget submitted by the Village Manager to the Mayor and Village Board each year.

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

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

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

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

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

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

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



GLOSSARY - NONFINANCIAL TERMS

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

AUTOMATED EXTERNAL DEFIBRILLATOR (AED): A computerized medical device that can check a person's heart rhythm and deliver a resuscitating shock, if necessary.

COMMISSION ON ACCREDITATION OF LAW OF ENFORCEMENT AGENCIES (CALEA): The credentialing authority established by the law enforcement association to evaluate those agencies that voluntarily desire to be judged against an established set professional standards.

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

DRUG ABUSE RESISTANCE EDUCATION (DARE): Program taught by Police Officers to middle school students designed to give children the skills they need to avoid involvement in drugs, gangs and violence.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



CHART OF ACCOUNTS - FUNDS

GENERAL FUND

Administration
Finance
Police
Community & Economic Development
Insurance/Common Expenses
Public Works - Administration
Public Works - Streets
Public Works - Parks & Grounds
Public Works - Buildings
General Capital

WATER AND SEWER FUND

Administration
Operations

MOTOR FUEL TAX FUND

MFT Construction Projects

POLICE PENSION FUND

Police Pensions

RETIREMENT FUND

IMRF & Social Security

WATER AND SANITARY SEWER IMPROVEMENTS FUND

Water and Sanitary Sewer System Improvements

SPECIAL SERVICE AREA - Sedgebrook

Sedgebrook Retirement Community Public Improvements

FRAUD, ALCOHOL, DRUGS

Restricted Funds Resulting from Police Enforcement Activities

VEHICLE MAINTENANCE FUND

Vehicle Maintenance Operations

TAX INCREMENT FINANCE DISTRICT FUND

TIF District Expenditures

E911 SYSTEM FUND

E911 Operation

PARK DEVELOPMENT FUND

Park Construction/Improvements

SPECIAL SERVICE AREA – Traffic Signal Traffic Signal Installation & Maintenance

CHART OF ACCOUNTS - LINE ITEM REVENUES

70-xxxx	TAXES	80-xxxx	FINES & FORFEITURES
70-4010	State Income Tax	80-4210	Court Fines
70-4020	Sales Tax	80-4230	Alarm Fines & Fees
70-4021	Local Home Rule Sales Tax	80-4240	Administrative Tow Fees
70-4030	Utility Tax	80-4281	Fraud Forfeiture Revenue
70-4032	Telecommunications Tax	80-4283	Alcohol Enforcement Rev
70-4040	Room & Admission Tax	80-4285	Drug Forfeiture Revenue
70-4050	Real Estate Transfer Tax		
70-4060	Road & Bridge Tax	85-43xx	ALLOTMENTS- GRANTS
70-4070	Property Taxes		
70-4076	E911 Surcharge	90-xxxx	MISCELLANEOUS REVENUE
70-4077	E911 Wireless Surcharge	90-4410	Sale Of Surplus Property
70-4091	State Use Tax	90-4420	Tree Revenue
		90-4425	Employee Contributions
		90-4430	Other Income
75-xxxx	LICENSES & FEES	95-xxxx	OTHER INCOME
75-4120	Liquor Licenses	95-4510	Interest Income
75-4125	Beach Tags	95-4515	Gains And Losses
75-4126	Park User Fees		
75-4130	Amusement Devices	98-xxxx	TRANSFER IN
75-4135	Application Fees		
75-4140	Engineering Fees		
75-4145	Planner Fees		
75-4150	Plan Review Fees		
75-4155	Annexation Fees		
75-4160	Building Permit Fees		
75-4165	Acreage Impact Fees		
75-4166	Forester Fees		
75-4170	Misc Licenses & Fees		
75-4180	W/S User Fees		
75-4186	Connection Fees		
75-4190	Cable Tv Franchise		
75-4191	Waste Hauler Fees		

CHART OF ACCOUNTS - LINE ITEM EXPENDITURES

60-xxxx	PERSONNEL	63-xxxx	OTHER CHARGES
60-1xxx	Regular Salaries	63-1xxx	Memberships
60-15xx	Part Time Wages	63-2xxx	Vehicle Expense
60-2xxx	Overtime Salaries	63-3xxx	Professional Development
		63-4xxx	Publications
61-xxxx	CONTRACTUAL SERVICES	63-5xxx	Classified Advertising
61-1xxx	Telephone	63-6xxx	Uniforms
61-2xxx	Printing	63-70xx	Boards & Commissions
61-30xx	Equipment Maintenance	63-81xx	Fraud, Alcohol, Drug Enforce.
61-35xx	Equipment Lease	63-86xx	Minor Equipment
61-4xxx	Professional Services	63-88xx	Vehicle Maintenance Parts
61-50xx	Legal Notices	63-89xx	Tires
61-55xx	Data Systems	63-90xx	Business Expense
61-6xxx	Postage	63-96xx	Depreciation Expense
61-7xxx	Duplicating Expense		
61-80xx	Gas Utilities	64-71xx	LOAN PAYMENTS
61-85xx	Electric Utilities		
61-87xx	Medical Insurance	70-xxxx	PENSION BENEFITS
61-88xx	General Liability Ins	70-91xx	IMRF Contributions
61-89xx	Deductibles	70-92xx	Social Security Contributions
61-90xx	Outside Services	70-95xx	Police Pension Benefits
61-95xx	Water Purchases		
61-96xx	Sanitary Sewer Charges		
61-97xx	Sewer Transmission Fees	8x-xxxx	CAPITAL ASSETS
		8x-1xxx	Amenities
62-xxxx	COMMODITIES	8x-2xxx	Buildings
62-1xxx	Office Supplies	8x-3xxx	Equipment
62-2xxx	Licensing Supplies	8x-4xxx	Furniture
62-30xx	Maintenance Materials	8x-5xxx	Infrastructure
62-31xx	Repair & Restoration	8x-6xxx	Land & Improvements
62-35xx	Construction Materials	8x-7xxx	Vehicles
62-36xx	Water Meters	8x-9xxx	Misc Capital Assets
62-4xxx	Snow & Ice Control		
62-5xxx	Gas, Oil and Antifreeze	98-xxxx	TRANSFERS OUT



SALARIES AND BENEFITS

Salary Range Adjustments

In accordance with Chapter 6.4 of the Personnel Policies Manual, the Village Manager's office will on an annual basis, review the Pay Plan Salary Ranges. The purpose of this review will be to determine if an adjustment in the Pay Plan Salary Ranges is warranted based upon prevailing fiscal conditions. The Village Manager's office will make a recommendation to the Mayor and Trustees as to whether such an adjustment is warranted, and if so, a recommendation as to the amount of the adjustment. The amount of the adjustment will depend upon the current revenue and expenditure balance anticipated for the next fiscal year. It should also be noted that any adjustment to the Pay Plan Salary Ranges is not to be confused with an automatic salary increase. The adjustment allows the Pay Plan Salary Ranges to remain economically consistent. Any decision to include such adjustments in the Merit Pay Plan will be made on an annual basis at the sole discretion of the Mayor and Board of Trustees.

Merit Pay Plan

Employees are normally eligible for an annual salary increase based upon a written performance evaluation. Employees are rated by personal traits, job specific traits and completion of goals established at the previous evaluation.

Classification & Compensation Schedule - Full-Time Positions

Salary Range	Position	Exempt / Non-Exempt	Minium	Midpoint	Maximum
24.5	Police Chief	Exempt	\$ 105,400	\$ 125,440	\$ 145,480
			\$ -		\$ -
24.5	Public Works Director	Exempt	\$ 105,400	\$ 125,440	\$ 145,480
24.0	Finance Director	Exempt	\$ 104,825	\$ 124,758	\$ 144,690
23.5	Community & Economic Development Director	Exempt	\$ 99,350	\$ 118,238	\$ 137,125
21.0	Deputy Police Chief	Exempt	\$ 88,670	\$ 105,525	\$ 122,380
18.5	Streets/Parks Superintendent		\$ 79,130	\$ 94,165	\$ 109,200
18.5	Utilities Superintendent		\$ 79,130	\$ 94,165	\$ 109,200
17.5	Sergeant		\$ 74,600	\$ 88,800	\$ 103,000
16.0	Fleet Maintenance Supervisor		\$ 67,252	\$ 80,038	\$ 92,824
15.0	Engineering Supervisor		\$ 64,001	\$ 76,176	\$ 88,351
13.5	Building Official	Exempt	\$ 57,991	\$ 69,017	\$ 80,042
13.5	Facilities Supervisor		\$ 57,991	\$ 69,017	\$ 80,042
13.5	Village Planner	Exempt	\$ 57,991	\$ 69,017	\$ 80,042
13.5	Economic Development Coordinator	Exempt	\$ 57,991	\$ 69,017	\$ 80,042
13.5	Senior Accountant	Exempt	\$ 57,991	\$ 69,017	\$ 80,042
11.0	Assistant to the Public Works Director	Exempt	\$ 59,150	\$ 71,597	\$ 84,044
10.5	General Maintenance Utilities		\$ 51,256	\$ 61,001	\$ 70,745
10.5	General Maintenance Open Space		\$ 51,256	\$ 61,001	\$ 70,745
10.0	General Maintenance Streets/Parks		\$ 50,006	\$ 59,513	\$ 69,020
10.0	Automotive Servicer		\$ 52,500	\$ 62,485	\$ 72,470
8.0	Administrative Assistant II		\$ 47,570	\$ 56,613	\$ 65,655
8.0	Community Service Officer		\$ 45,303	\$ 53,916	\$ 62,529
7.5	Administrative Assistant I		\$ 44,198	\$ 52,601	\$ 61,003
7.5	Management Analyst	Exempt	\$ 44,198	\$ 52,601	\$ 61,003
7.0	Clerk/Receptionist		\$ 43,120	\$ 51,318	\$ 59,516
7.0	Records Clerk		\$ 43,120	\$ 51,318	\$ 59,516

PERSONNEL SUMMARY BY DEPARTMENT - FTE

Department/Position	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
<u>Administration</u>					
Village Manager	1	1	1	1	1
Administrative Assistant	1	1	2	1	1
Deputy Village Clerk-Office/Communications	1	1	0	0	0
Executive Secretary	1	1	0	0	0
Administrative Clerk	0	0	0.5	0.5	0.25
Management Analyst	0	0	0	0	1
Production Assistant	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0</u>
Total	4.3	4.3	3.8	3.8	3.25
<u>Finance</u>					
Director of Financial Systems	1	1	1	1	1
Senior Accountant	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Billing Clerk	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Total	3.5	3.5	3.5	3.5	3.5
<u>Community And Economic Development</u>					
Director of Community And Economic Development	1	1	1	1	1
Building Official	1	1	1	1	1
Chief Building Code Administrator	1	0	0	0	0
Economic Development Coordinator	0	0	0	0	1
Village Planner	2	2	2	2	1
Administrative Assistant	1	1	1	1	1
Building Permits Clerk	0.5	0	0	0	0
Property Maintenance Inspector	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total	7.25	5.75	5.75	5.75	5.75
<u>Police</u>					
Chief of Police	1	1	1	1	1
Deputy Chief of Police	0	0	1	1	1
Commander	2	2	0	0	0
Sergeant	3	3	4	4	4
Investigator	2	2	2	2	2
School Resource Officer	1	1	1	1	1
Police Officer	16	15	15	15	15
Community Service Officer	2	1	1	1	1
Records Clerk	1.8	1.8	1.8	1.8	2
Administrative Assistant	1	1	1	1	1
Telecommunicator Supervisor	0	0	1	1	0
Telecommunicator	<u>6.2</u>	<u>5.2</u>	<u>4.2</u>	<u>4.2</u>	<u>0</u>
Total	36	33	33	33	28

PERSONNEL SUMMARY BY DEPARTMENT - FTE CONTINUED

Department/Position	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
<u>Public Works</u>					
Director of Public Works	1	1	1	1	1
Superintendent-Streets & Parks	1	1	1	1	1
Superintendent-Utilities	1	1	1	1	1
Engineering Supervisor	1	1	1	1	1
Environmental Services Supervisor	1	1	0	0	0
Assistant to the Director of Public Works	0	0	1	1	1
Fleet Maintenance Supervisor	1	1	1	1	1
Facilities Manager	1	1	1	1	1
Recreation Supervisor	1	0	0	0	0
Auto Servicer	1	1	1	1	1
General Maintenance-Open Space	1	1	1	1	1
General Maintenance-Streets/Parks	8	7	7	7	7
General Maintenance-Utilities	4	4	4	4	4
Public Works Administrative Assistant	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Gardener	0.25	0.25	0.25	0.25	0.25
Interns	0.25	0.25	0.25	0.25	0.25
Summer Laborer	2.5	2.5	2.5	2.5	2.5
Lifeguard	1.25	1.25	1.25	1.25	1.25
Seasonal Recreation Worker	<u>0.1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	28.35	26.25	26.25	26.25	26.25
Grand Total	79.4	72.8	72.3	72.3	66.75



A HISTORY OF LINCOLNSHIRE

The Potawatomie Indians were the first settlers in what is now known as Lincolnshire. This friendly tribe arrived in 1730, and Indian signs, such as the "Council Tree", were still in evidence as recently as 1956. The Council Tree was actually a group of three trees located on the river bank near what is now Lincolnshire Drive. The first white man, Captain Daniel Wright, arrived in Lake County in 1834 and settled on the west side of the Des Plaines River in Half Day.

Contrary to popular theory, Half Day was not named because it was a half day's journey from Chicago. The trip at that time would have taken much longer. The town's true name was Halfda in honor of a friendly chief, whose name in Aptakisic meant "sun at its meridian" or half of the day. An early cartographer spelled it Half Day, and so it remained.

In 1836 the first school was established in the home of Laura B. Sprague. The school was supported by the parents of the children in attendance. The area was growing in population, and by 1855 Half Day became a thriving community. Half Day contained all things necessary for life at that time: a blacksmith shop, saw mill, country store, and a church.

With the advent of the automobile, Half Day became a popular recreational area. An amusement park was built, as well as a race track, bowling alley, dance hall, and taverns.

After World War I, gentlemen farmers began to buy property in Vernon Township. Edward Ryerson purchased 400 acres of the original Daniel Wright property. Others who purchased land in the surrounding area were Adlai Stevenson, Samuel Insull and Louise Leverone.

In 1955 Ladd Enterprises purchased 280 acres from Mr. Leverone, and on August 5th of that year, a subdivision called Lincolnshire was recorded in Waukegan, the County seat for Lake County. It marked the beginning of the Village of Lincolnshire. The first residents moved into their homes in 1956 and were faced with many problems. They had dirt roads, septic systems, propane gas tanks, party-line telephones, and they were dependent on police protection from Waukegan.

These early problems led to the formation of a homeowners' group which is still active in the Village. It was named the Cambridge Forest Association (presently named the Lincolnshire

Community Association) because Cambridge Lane was the only developed street at that time.

Lincolnshire was incorporated as a Village on August 5, 1957 under the sponsorship of the Cambridge Forest Association, a non-profit community organization. In the election held to decide incorporation, a total of 91 votes were cast. Seventy-six votes were cast in favor with fifteen votes opposed. The Village adopted a Council-Manager form of government by ordinance in 1976. Under this plan, the Mayor and six Trustees are elected at large to set policy, approve agreements and expenditures for the Village, and appoint a Village Manager who is responsible for day-to-day operations. Lincolnshire is a Home Rule municipality.

Lincolnshire's original incorporated land area was approximately .4 miles. This is the area bounded by Riverwoods Road to the east, the homes on Cambridge Lane to the south, the Des Plaines River to the west, and Route 22 (with the exception of Stonegate Circle and Deerfield Woods) to the north. In 1970, Lincolnshire covered 2.1 square miles, and its present land area is 4.4 square miles which includes 40 miles of streets.

In 1957, at the time of incorporation, the Village's population was 237. In 1970, its population had grown to 2,531. According to the 1990 Census, our population was 4,931. Special Censuses in 1998 gave Lincolnshire a population of 5,898, and in 2004, established the population at 6,537. The latest Census was completed in 2010 and the Village population increased to 7,275.

Lincolnshire Today

Lincolnshire is located along I-94 in Lake County, Illinois, part of a growing metropolitan Chicago. The distance to downtown Chicago is 38 miles. The residential character is largely one-half acre lots and larger, although there are several planned unit developments of greater density. Most of the residential development is east of the Des Plaines River which travels through Lincolnshire. West of the river, the residential population is complemented by a growing commercial and corporate office tax base. This includes six (6) hotels, eighteen (18) restaurants, a twenty-one (21) screen theater, retail areas and a corporate center which is home to several Fortune 500 companies. One of the hotels is a Marriott Resort that features a championship golf course, live theater and meeting rooms that attract business and training opportunities. The diverse tax base has led to a strong financial position for the Village for over twenty (20) years and has enabled the Village to not levy a property tax for municipal operations. Lincolnshire is also home to a regional high school with an enrollment of 4,500 students.

MISCELLANEOUS STATISTICAL DATA

DATE OF INCORPORATION:	1957	ENTERPRISES:	
		Number of Consumers:	2,472
FORM OF GOVERNMENT:		Average Daily Consumption	
Village Board/Manager		(Million Gallons/Day)	1.31
Home Rule		Miles of Water Mains	67
AREA:	4.6 Square Miles	Miles of Sanitary Sewer Mains	45
Miles of Streets	40	Storage Capacity	
FIRE PROTECTION:		(Million gallons)	4.6
Furnished by Lincolnshire-Riverwoods Protection District			
POLICE PROTECTION:		EMPLOYEES:	
Number of Stations	1	Full-time	66
Number of Sworn Officers	24	Part-time	7
RECREATION:		Seasonal	20
Number of Parks	10	ELECTIONS:	
Park Acres	181	Number of registered voters	5,282
EDUCATION:		Number of votes cast in last municipal election	614
Attendance Centers	4	Percentage of registered voters voting in last municipal election	11.9%
Number of Teachers	394	POPULATION STATISTICS:	
Number of Students	5,678	1957	309
BUILDING PERMITS:		1960	555
	Number	Value	1963*
2001	517	16,738,000	1965*
2002	454	27,573,000	1968*
2003	454	25,136,000	1970
2004	409	42,682,000	1974*
2005	463	74,826,000	1977*
2006	441	44,016,000	1980
2007	428	88,371,000	1987*
2008	433	73,167,000	1990
2009	329	30,877,000	1995*
2010	370	17,291,000	1998*
2011	312	16,672,000	2000
2012	350	35,912,000	2004*
2013	250	25,000,000	2008*
			2010

*Special Census

MISCELLANEOUS STATISTICAL DATA
Village of Lincolnshire, Illinois

RECENT CENSUS DATA:

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

Source: United States Census Bureau

TEN LARGEST PROPERTY TAXPAYERS:

<u>Taxpayer</u>	Type of <u>Property</u>	2012 <u>Assessed Valuation</u>	Percentage of total <u>assessed valuation</u>
ARC ACLSH IL001 LLC	Office Buildings	15,958,643	2.84%
Van Vlissingen & Company Lincolnshire Senior Care LLC	Office Buildings Retirement Community	15,624,606	2.78%
CRP-2 Holdings Tri-State LLC	Office Buildings	14,916,589	2.65%
Property Tax Unit- N16WC	Office Buildings	14,465,062	2.57%
Strategic Hotel Capital, Inc.	Hotel	12,480,152	2.22%
Inland Westen Half Day LLC	Office Buildings	8,355,760	1.49%
Milbrook, Inc.	Office Buildings	6,935,457	1.23%
ECD Company	Retail/Office Complex	6,005,349	1.06%
GGP-Lincolnshire LLC	Retail Complex	5,830,979	1.04%
	Retail	<u>5,615,033</u>	<u>1.00%</u>
		\$106,187,630	18.88%

Source: Vernon Township Assessor