

Village of
Lincolnshire
Illinois

Operating Budget
and
Capital Improvement Program
2007

Village of Lincolnshire, Illinois
Operating Budget
and
Capital Improvement Program
2007

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Village of Lincolnshire 2007 Annual Budget

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READER'S GUIDE TO THE BUDGET

The purpose of this guide is to help you find your way around the Village of Lincolnshire's Budget.

Account Types and Conventions

In order to understand how our Budget is organized, let's review some basic government accounting concepts. Governmental accounting, often called "fund accounting", recognizes that all income that a government has (usually called "revenue") does not all go into one big "pot" or treasury that then can be paid out as the 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 some specific purpose - building roads, emergency relief, economic development, etc. - and that money should be kept for that specific purpose and not be "commingled" with money for other purposes. Toward that end, all revenue sources are accounted separately, in separate accounts or funds, and they cannot be used outside that fund without a specific, disclosed accounting entry.

The primary purpose of a municipal government is to provide services that are 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 their governments to regulate potentially harmful activities, or activities that they want performed according to some predetermined community standard, like building regulations or speed limits. All of these 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 haven't been specifically designated to another purpose.

In the Village of Lincolnshire budget then, you will find budget entries for a variety of funds - 10 to be exact. The General Fund is the largest, 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. Of the two funds reflected here, the Water and Sewer Fund accounts for all the revenues and expenditures necessary to deliver water and collect sewage from all Village water and sewer customers. This fund was established as an enterprise fund, by which accountants mean the costs of operating the systems are supported by user fees. This fund cannot go in the red. The other water and sewer fund in the section is the Water and Sewer Improvements Fund. The sole source of revenue in that fund is water and sewer connection fees - a fee paid when new buildings, from houses to office buildings, connect to the Village water and sewer systems. These revenues are saved and invested (all the interest earned stays in this fund, too) 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.

You will find all the rest of the funds in the Village budget under a tab section called Other Funds. These funds vary in the amount they hold and in their purpose, but they are all single income/single purpose funds. They 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.

Village of Lincolnshire 2007 Annual Budget

READER'S GUIDE TO THE BUDGET (continued)

The Capital Improvement Program section summarizes the Five Year Capital Plan as well as the details for this year's proposed 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 Director of Financial Systems is allocated 80% to the General Fund and 20% to the Water and Sewer Fund. All positions have been thoroughly evaluated so that they are allocated by time spent in each fund or division.

Financial Overview

The Financial Summary section shows all the Budget's financial information in a nutshell. It gives summary information 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 money from previous years that hasn't been spent, for each fund. This summary of cash and investments reflects how much money the Village has "in the bank", and thus summarizes our community'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 of the Budget give various information about Lincolnshire's history and current makeup, about the characteristics of our residents, about the Village government organization and about the budget process.

The Budget's Table of Contents is detailed, and will tell you where to find any piece of information you wish. We hope this introduction will help you focus on which areas of the budget you wish to review, and explain why that section contains the items it does. If you have any questions, please don't hesitate to contact the Village Manager's office, or the Director of Financial Systems at 847.883.8600.

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One Olde Half Day Road
Lincolnshire, IL 60069-3035
847•883•8600
847•883•8608 (FAX)

**Village of
Lincolnshire**

January 1, 2007

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, 2007. 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, it also communicates significant goals and objectives, summarizes operation and capital programs and demonstrates the Village's commitment to excellence in service delivery. I am proud to report that the Village continues to be financially stable and has a bright future.

Budget Highlights

- . Combined revenues of \$39,511,500 for all funds with combined expenditures of \$39,446,700. Therefore, the Budget is balanced with revenues exceeding expenditures.
- . The implementation of \$10,783,100 in capital improvement projects (found on pages 158-169). The Village has been fortunate to maintain a high level of capital replacement items each year which has enabled us to maintain stable operating costs. One large project accounts for over 51% of the total capital improvement program.
- . Village water and sewer rates will increase by 3% on January 15, 2007. The increases are necessary due to a rise in wholesale water rates, sewage treatment costs and a large increase in electricity rates.
- . Total number of employees will increase by one-half FTE due to a new part-time clerk position in the Department of Community Development.
- . Property tax levy will only be used to fund employee pensions and not for operational purposes.
- . Continued development of the Village's Geographic Information System (GIS) through a cooperative consortium of area municipalities and an outside consultant.
- . Construction of a second water transmission main to transport Lake Michigan water to the Village.

- . Continued implementation of the Downtown Redevelopment Plan including realignment of Old Half Day Road and the sale of property in the redevelopment area for commercial development.
- . Construction of several segments of the Village pedestrian and bike path master plan.
- . Celebration of the Village's 50th anniversary in summer of 2007.
- . Comprehensive review of the development impact fees and sign code.
- . Establishment of a Village-wide comprehensive property maintenance program.
- . Adherence to all Financial Policies found on pages 6 and 7.
- . The establishment of thirteen (13) short-term and twelve (12) long-term goals adopted by the Mayor and Board of Trustees (found on pages 9 through 11).

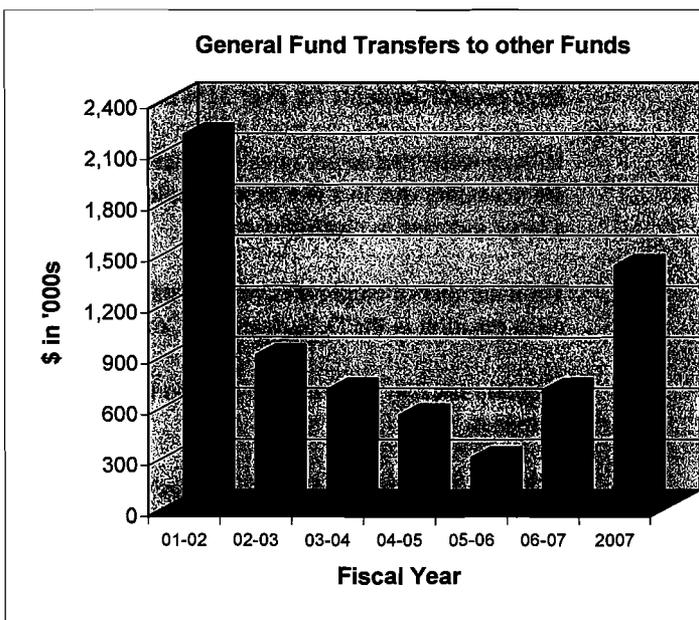
Planning and Priorities

In general, priorities set for the budget year are similar to those established last year. The major focus in developing the budget was maintaining the quality of services as the Village grows. Our resources were comprehensively evaluated which resulted in planning to maintain the personnel and equipment to manage the growth. Revenue continues to outpace expenses which has eased the burden of growth management. Again, due to continued growth, the Village has not found it necessary to levy a property tax for operations.

The Village Board established several short and long term goals which can be found on pages 9-11. We will continue to focus on the implementation of the Downtown Development Plan and installation of utilities to meet our long term growth. The resources are provided in the budget to complete these important goals as well as the other goals established by the Board. The Village has the financial ability to meet these important goals and responsibilities.

The development of the short and long term goals assisted in the development of this budget. While many goals have no direct cost and require only staff resources, several of the goals and objectives have direct expenses attached to them. These total over \$10 million and the each cost can be found with the goals on pages 9-11. The largest amount is tied to capital projects in the Water and Sewer Improvement Fund.

Several years ago, the Village Board established a priority to set aside funds for the extension of our bike path system and for the future purchase and

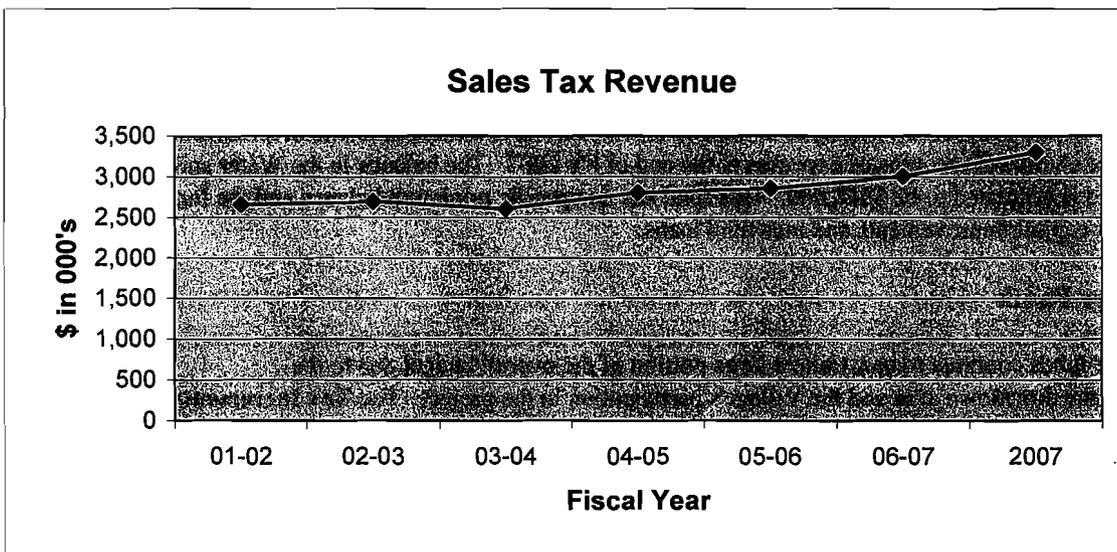


development of land for ballfields and other recreational needs. As a result, all General Fund operations and capital expenditures were thoroughly reviewed and evaluated and it was determined that any revenues in excess of operations and capital expenses would be transferred to the Park Development Fund for our recreational needs. This process was concluded in FY 2005-06. As you can see from the accompanying chart, General Fund revenues have consistently outpaced expenditures for the past seven (7) years, resulting in substantial transfers to the Park Development Fund. In fact, since the transfers began twelve (12) years ago, almost \$10.8 million was transferred to the Fund for parks and recreation. The process of sending excess General Fund revenues has continued for FY 2006-07 and the 2007 Fiscal Year. The funds are being sent to the Water and Sewer Improvement Fund to assist with the construction of the water transmission main. In 2007, we will transfer \$1,278,000 for this purpose. This project will be completed in 2007. Additionally, we will transfer \$150,000 to the E-911 Fund for the replacement of the E-911 telephone system.

One of the most significant changes this year is the new commencement date for our fiscal year. For the first time, it will begin on January 1st, as opposed to the traditional May 1st start date. The change was made for several reasons including the reduction of carry-over capital projects from one fiscal year to the next, capital budget planning and the ability to present large capital projects for bidding early in a calendar year to attract more contractors/vendors for potentially better proposals. We shortened the FY 2006-07 to eight (8) months, so all of the FY 2006-07 revenue and expenditure estimates are based upon this time frame.

General Fund

Revenues are estimated to be 8% higher than those budgeted for FY 2006-07. Most of the increase is due to higher sales, room and utility taxes, investment income and building permits. Several new restaurants/retailers recently initiated operations in the Village and more are on the way in FY 2007. These developments will provide additional revenues for years to come. The new Sedgebrook retirement community will positively impact the General Fund in the future. Building permit fees will increase by approximately \$150,000 each year for the next five (5) year build-out. State shared revenues will increase annually and will be approximately \$200,000 at full build-out based upon the expected 2,100 new residents. Costs to serve Sedgebrook will be minimal due to the self-contained nature of the continuing care retirement community.



The Village relies upon sales taxes for a large portion of our revenues. The chart above illustrates the last six (6) years and the estimate for FY 2007. We have experienced a good growth pattern over the past seven (7) years going from \$2.6 million to an estimated \$3.3 million or 27%.

General Fund capital improvements total \$1,292,700, a 17% increase from last year. Projects include the annual street improvement project, improvements to several parks, replacement of Police and Public Works vehicles and equipment, cul-de-sac improvements, Village Hall improvements and several others. Several vehicles and pieces of equipment will receive major overhauls, rather than replacements this year, which helps us maintain a level maintenance budget.

The General Fund reserve fund has grown consistently over the last several years and we will begin FY 2007 with an estimated reserve fund equal to 14 months of operating and debt service expenses. Therefore, we plan to use \$1.3 million of the existing reserve to assist with the construction of the new water main described below. Additionally, we will use \$272,000 to increase the funding ratio in the Police Pension Fund. Despite use of these reserve funds, we will exceed our policy of maintaining at least nine (9) months operating and debt service expenses at the the conclusion of the fiscal year. The reserve will be maintained at twelve (12) months operating and debt service expenses.

Water and Sewer Fund

Water and sewer rates will increase by 3% in January. The increases are needed due to the estimated 3.5% increase in our wholesale water cost and 5% increase in sewage treatment costs, and a 40% increase in electricity rates. Growth in sales and less leakage has kept the rate increase to a modest 3%.

Operating expenses are dominated by two areas, namely, purchase of water and sanitary sewer treatment. These two expenses account for 62% of the total operating budget. Therefore, the Village only has direct control over 38% of the operating costs.

A total of \$6,492,900 in capital improvements is planned. The largest projects include major utility relocations, due to the proposed improvements to Route 22 through the Village, and construction and inspection of the second water transmission main. The Village will use existing funds and transfers for the \$5.5 million water transmission main project. The remaining portion of the funding will be contributed by the Village of Bannockburn, our neighbor to the east, that is participating in the project, and will share the water from the new transmission main and from the reserve funds detailed above.

The fund balance in the Water & Sewer Operating Fund will exceed the policy of at least three (3) months operating and debt service expenses at the end of the year. It is estimated to end at its current level of approximately five (5) months of expenses at the end of FY 2007. The balance in the Water and Sewer Improvement Fund is estimated to be \$688,000. This fund has no specific minimum balance and the funds are used solely for capital improvements and interfund loans.

Other Funds

Other funds continue to constitute a large portion of the overall budget due to the redevelopment of the downtown area and the Village's participation in the project. The **Tax Incremental Finance District (TIF) Fund** is the fund dedicated to the redevelopment effort. This year the Village will coordinate capital improvements to Old Half Day Road to facilitate traffic flow though the redevelopment area. The Village also plans to sell property for the construction of a retail development on a 12.6 acre site currently owned by the Village. The property will be sold to a private developer and the Village will assist with TIF funds to assist in the project. Sale of property and the increase in property taxes from the

redevelopment will be used to retire debt the Village incurred for the purchase and assembly of property and for the infrastructure improvements in the downtown area. The life of the TIF District runs through 2014. After that year, the increased property tax revenues generated in the district will begin going to each of the Village's taxing districts.

The **Park Development Fund** was responsible for the single largest project in the history of the Village: the purchase and development of North Park. Development of the 63 acre park was completed in 2003 after a four year phased-in project. The park contains soccer and ballfields, tennis and basketball courts, a playground for active uses and a 30+ acre wooded, natural area containing walking trails and a picnic area. With this major project behind us, the fund will concentrate on extension of the Village's pedestrian and bike path plan. This year, paths will be added along State Route 22 and Milwaukee Avenue. The ultimate plan is to have the path system stretch from our east to west and north to south Village limits. Additionally, the North-South path will be extended to Everett Road to link up with a Lake County path.

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.

Property taxes are only levied for the two employee pension funds. A history and comparison of the property taxes can be found on pages 26-28. The two pension funds are the Village maintained **Police Pension Fund** and the State of Illinois operated **Illinois Municipal Retirement Fund**.

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 the emergency dispatch center. The Vehicle Maintenance Fund receives its funding from the General Fund and Water and Sewer Fund based upon the vehicles and pieces of 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. Dispatch service is provided to our own Department and for the Village of Riverwoods.

Personnel Highlights

One part time Building Permits Clerk position will be added in the Community Development Department to assist with the growing number of building permit applications.

Financial Trends/Position

The Village continues to enjoy a stable financial position even with the reduction of some Illinois shared revenues and a changing economy. Continued growth in commercial development will occur again this year. The new projects continue to provide more revenues than the costs to provide services. The higher revenues have enabled the Village to make improvements to the park and recreational amenities of the Village. Furthermore, substantial growth in reserve funds will enable the Village to construct a second water transmission main without the need to raise fees or taxes for the \$5.5 million project. The Village will continue to make needed capital improvements to level out operating costs and decrease the chances for service disruptions. This all adds up to continued financial stability and reason to expect continued success in future years.

Cash and investment balances can be found on pages 21 and 22. The Village Board has established minimum fund balance policies for the General and Water and Sewer Funds. I am happy to report the estimates are again predicted to exceed the policies. The December 31, 2007 General Fund balance is estimated to have twelve (12) months of operating expenses and debt service. The Water and Sewer Fund balance is estimated to be over five (5) months of operating expenses and debt service.

We anticipate moderate to strong growth to occur 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. Therefore, the trend of higher revenues than costs to provide services is expected to continue.

Conclusion

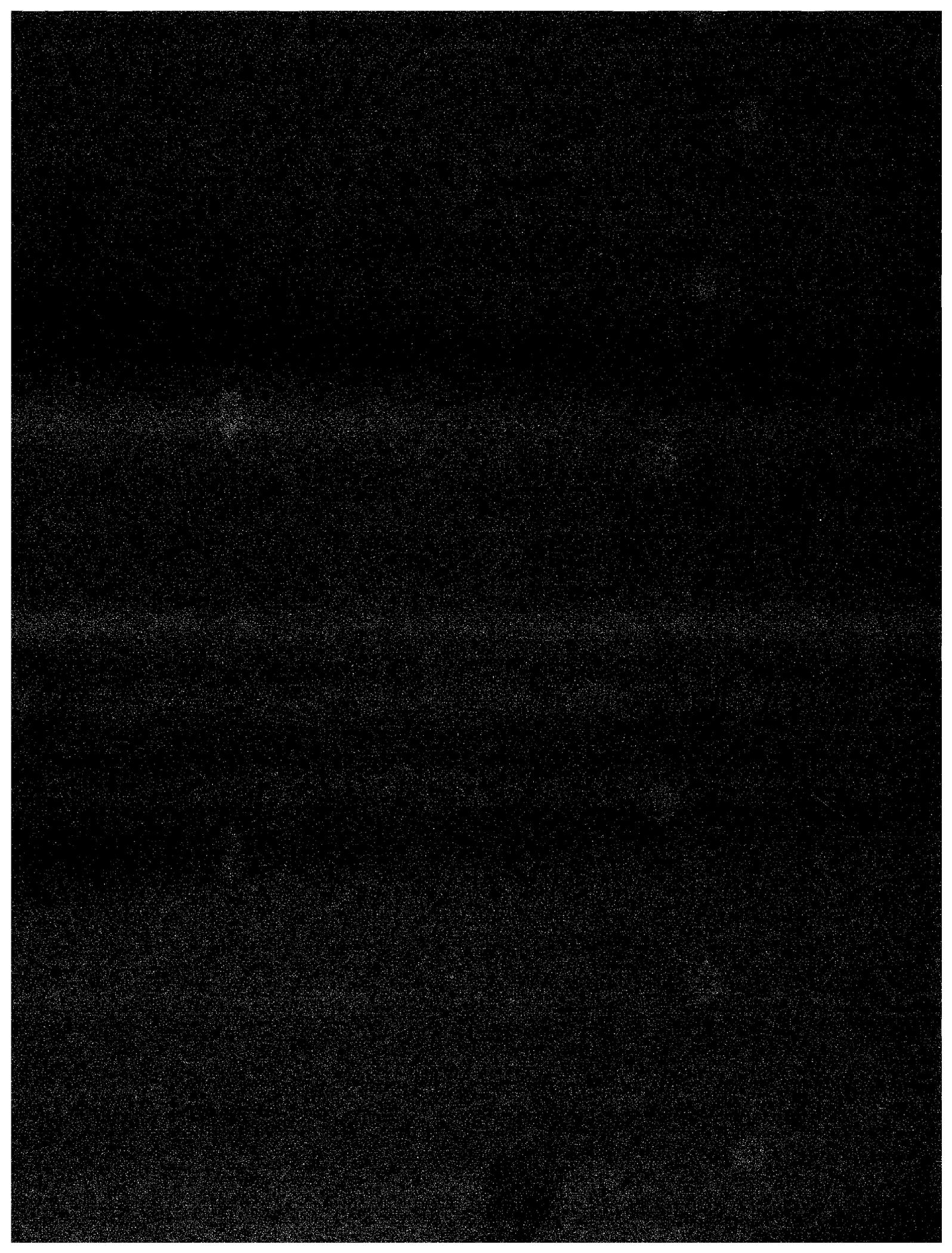
I believe this budget fairly, clearly and concisely presents the Village's Corporate Plan for Fiscal Year 2007. I wish to thank the staff members for their thoughtfulness and diligence in preparing this budget.

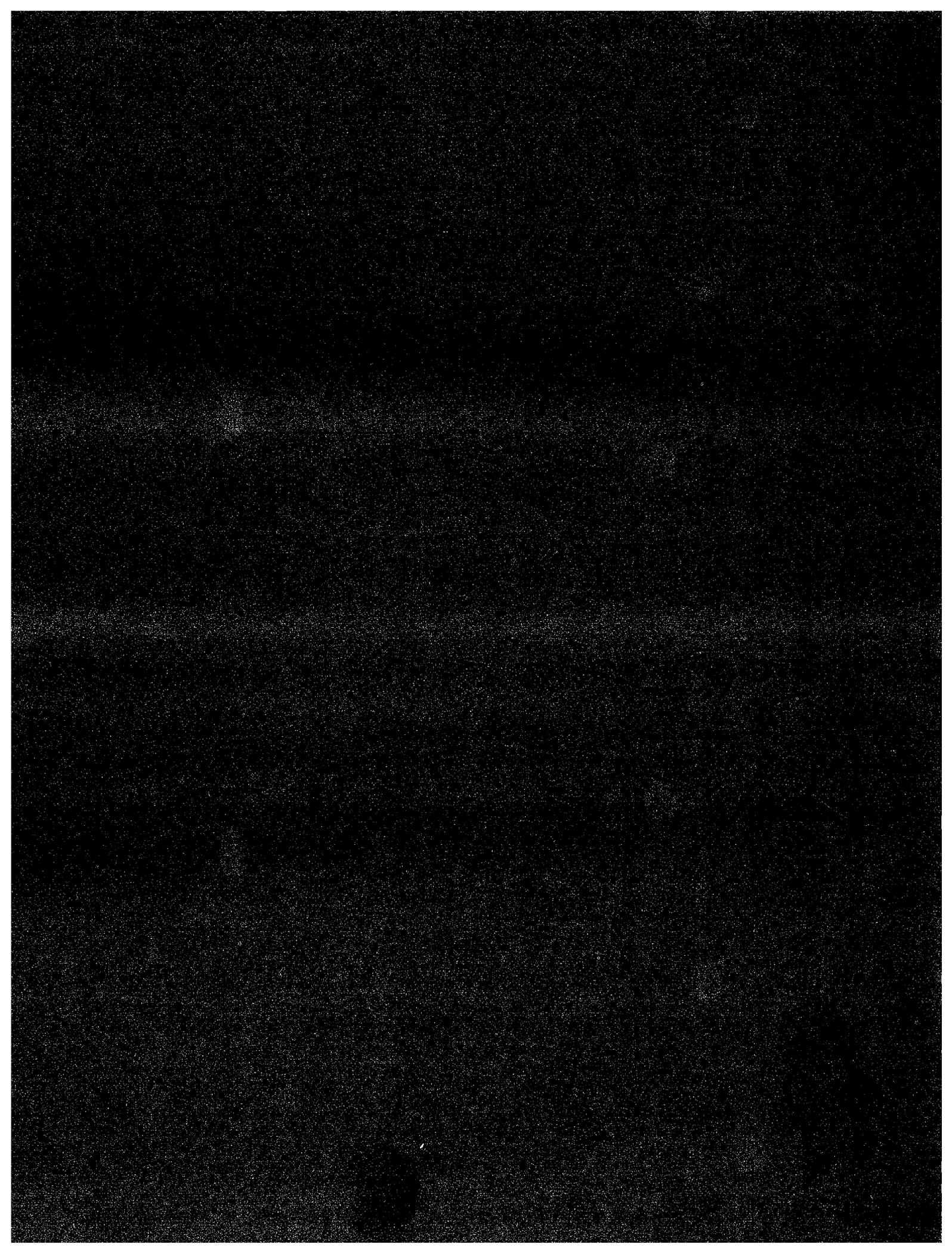
Sincerely,

VILLAGE OF LINCOLNSHIRE

A handwritten signature in black ink, appearing to read "Robert L. Irvin", with a long horizontal flourish extending to the right.

Robert L. Irvin
Village Manager





Village of Lincolnshire 2007 Annual Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Lincolnshire

Illinois

For the Fiscal Year Beginning

May 1, 2006

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the Village of Lincolnshire for its annual budget for the fiscal year beginning May 1, 2006.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Village of Lincolnshire 2007 Annual Budget

BUDGET PROCESS

This Budget document defines Village of Lincolnshire governmental activities for the fiscal year January 1 through December 31, 2007.

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 an explanation of the items outlined in the Appropriations Ordinance, and has no legal effect itself.

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 Director of Financial Systems and the 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 are requested to give their 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 2007 Budget was held September 11, 2007.

Following that public input session, the first draft of the Budget is prepared and distributed to the Finance Committee for review. This review focuses primarily on improving the Budget's presentation. Then it is distributed 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 also 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 the Capital Improvement Program which explains in detail the proposed expenditures for permanent facilities and major vehicles and equipment. Village officials and staff revise the Five-Year Capital Improvement Program which allows a more 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 to discuss it.

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 will have another opportunity to comment on the Budget before its final adoption.

Village of Lincolnshire 2007 Annual Budget

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, except for two exceptions (depreciation and compensated absences) is budgeted on a full accrual basis. The accrual basis of accounting is used by 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 (these are 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) and compensated absences (accrued but unused sick leave) are treated slightly differently 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.

Village of Lincolnshire 2007 Annual Budget

2007 BUDGET APPROVAL SCHEDULE

Date/Time	Event	Purpose
6/23/2006	Capital Improvement Program worksheets are distributed to Department Managers	Development of Capital Improvement Program
7/21/2006	Completed Capital Improvement Program worksheets due to Village Manager	Development of Capital Improvement Program
Weeks of 7/24/06 & 7/31/06	Capital Improvement worksheets reviewed by Village Manager and returned to Department Managers with comments	Development of Capital Improvement Program
8/4/2006	Operating Worksheets distributed to Department Managers	Development of Operating Budget
8/7/2006	Letters sent from Village Manager to Village organizations regarding Budget process	Obtain comments or requests for the Budget
8/11/2006	Capital Improvement Program worksheets resubmitted to Village Manager	Development of Capital Improvement Program
8/23/2006	Personnel change requests due from Department Managers to Village Manager	Obtain requests for additional personnel or reorganizations
8/30/06, 2:30 PM	Employee meeting held by Village Manager to obtain questions and comments from staff	Obtain comments or requests for the Budget
9/1/2006	Completed Operating Budget worksheets due to Director of Financial Systems	Development of Operating Budget
9/11/06, 7:00 PM	Special Committee of the Whole Meeting	Mayor & Board of Trustees to hear comments/suggestions from organizations and residents
Week of 9/11/06	Operating and Capital Improvement Program Budget workbooks assembled by Director of Financial Systems and Village Manager	Development of Operating & Capital Improvement Program Budget
9/15/2006	Budget workbooks distributed to Department Managers	Development of Operating & Capital Improvement Program Budget
9/21/06 & 9/22/06	Department Manager meetings with Director of Financial Systems and Village Manager	Review Operating and Capital Improvement Program Budget

Village of Lincolnshire 2007 Annual Budget

2007 BUDGET APPROVAL SCHEDULE (continued)

Date/Time	Event	Purpose
Weeks of 9/25/06 & 10/2/06	Revisions made to Budget workbooks	Development of Operating & Capital Improvement Program Budget
10/19/2006	Budget workbooks delivered to the Mayor and Board of Trustees	Distribution of Proposed Budget
10/20/2006	Public inspection copies of the Budget workbooks at the Village Hall and Library	Allow interested members of the public to review the Budget
Weeks of 10/30/06 & 11/6/06	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees review of the Budget
11/13/2006	Committee of the Whole Meeting	Public comment on the proposed Budget
Weeks of 11/20/06 & 11/27/06	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees review of the Budget
Weeks of 11/27/06 & 12/4/06	Final revisions made to the Budget by Village Manager	Development of Operating & Capital Improvement Program Budget
12/7/2006	Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
12/8/2006	Public inspection copies of the final Budget at the Village Hall and Library	Allow interested members of the public to review the Budget
12/11/06, 7:00 PM	Village Board Meeting	Adoption of FY 2007 Budget

Village of Lincolnshire 2007 Annual Budget

FINANCIAL POLICIES

Reporting

Amounts presented in the budget documents shall be compared with actual revenues and expenditures for each month and year-to-date ending during the budget year. The reports will enable the Village Board and Staff to monitor the performance of municipal services against the goals of such services.

Accounting/Auditing

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.

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.

Property Tax Levy

For Fiscal Year 2007, the Village will use the property tax levy to fund employee pensions only.

Debt

Debt financing is generally considered appropriate when capital improvements are they cannot be funded from current revenues or from reserves. (See Operating Reserves.) All debt is soundly financed by conservatively projecting the revenue sources that will finance the debt. In addition, no financing will be for a greater length of time than the useful life of the improvement.

Operating Reserves

Reserves for the various funds listed below 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.

General Fund

The Village will maintain a cash and investment reserve balance at least equal to nine (9) months, with the goal of twelve (12) months General Fund operating and debt service expenses.

Village of Lincolnshire 2007 Annual Budget

FINANCIAL POLICIES (continued)

Water and Sewer Fund

The Village will maintain a cash and investment reserve at least equal to three (3) months Water and Sewer operating and debt service expenses.

Other Funds

Reserve balances for Other Funds will vary depending upon each fund's activity requirement.

Investments

Investments made by the Village will be in conformance to guidelines contained in the Village of Lincolnshire Investment Policy annually reviewed and adopted by the Mayor and Board of Trustees. This policy can be found on page 180.

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 on page 185. No new full-time or part-time positions may be created without the approval of the Mayor and Board of Trustees.

Budget Amendments

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

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

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Village of Lincolnshire 2007 Annual Budget

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

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

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.

Village of Lincolnshire 2007 Annual Budget

GOALS AND OBJECTIVES

In early 2006, the Mayor and Board of Trustees met in a series of public meetings to discuss short and long term goals for Lincolnshire's government. The following lists state their consensus of the most pressing issues facing our community. The responsible department for each goal and estimated cost other than staff time are listed in parentheses.

SHORT TERM GOALS

(To be completed by the end of FY 2007)

PROPERTY MAINTENANCE PROGRAM (Community Development - \$2,500 - pages 66-69)

Establish a Village-wide systematic survey inventorying existing property maintenance, zoning and sign code violations. Create an enforcement program with the goal of bringing these properties into compliance, over specific time periods, through the use of target zones and categorizing violations.

IMPACT FEES (Community Development - pages 66-69)

Conduct a comprehensive review of the Village's Development Impact Fees and adjust accordingly the variables used to determine developer donations for school, park and library purposes.

SIGN CODE REVIEW (Community Development - pages 66-69)

Conduct a comprehensive review of the Village's commercial sign code with special emphasis on the Milwaukee Avenue corridor.

CONTRACTOR LICENSING (Community Development - pages 66-69)

Investigate the benefits, costs and other related issues in establishing a contractor licensing program.

EMERALD ASH BORER/GYPSY MOTH CONTROL (Community Development - Forestry \$6,500 - pages 70-73)

Investigate methods to control the potentially damaging impact from these insects.

VILLAGE'S 50TH ANNIVERSARY (Executive Services - \$18,000 - pages 90-93)

Complete the planning process and conduct the Village's 50th anniversary celebration.

NATIONAL ACCREDITATION FOR POLICE DEPARTMENT (Police - pages 61-65)

Finalize the policy development and implementation of Police Department policies and procedures in accordance with the Commission on Accreditation of Law Enforcement Agencies (CALEA) guidelines.

IMPLEMENTATION OF THE NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS) (Police - pages 61-65)

Implement the National Incident Management Systems (NIMS) protocol as the primary system used to respond to and manage domestic incident emergencies with the Village of Lincolnshire incorporating each of the various Village Departments.

CONDUCT A COMPREHENSIVE REVIEW AND UPDATE OF THE VILLAGE'S EMERGENCY & DISASTER PREPAREDNESS PLAN (Police - pages 61-65)

Conduct a comprehensive review and update of the Village's Emergency and Disaster Preparedness Plan incorporating each of the various Village Departments for Village Board approval.

INVESTIGATE OPTIONS & REPLACE VILLAGE TELEPHONE SYSTEM (Police - \$265,000 - p. 74-77, 145-150)

Investigate the various options and replace the Village Hall and Public Works Facility and the E911's thirteen (13) year old telephone systems.

Village of Lincolnshire 2007 Annual Budget

SHORT TERM GOALS (continued)

IMPROVEMENTS TO ROUTE 22 (Public Works - \$865,000 -pages 78-81, 117-121)

Monitor the construction progress and provide timely construction alerts to the public. Complete utility relocations, lighting replacement and landscape improvements in the most economical and efficient manner. Identify new streetscape improvements along existing completed sections of Route 22.

INVESTIGATE AUTOMATIC WATER METERING SYSTEM (Public Works - pages 113-116)

Investigate options for an automatic water metering system. Consider the various costs and benefits to the available options.

DEVELOP A PLAN AND IMPLEMENT CORRIDOR LANDSCAPING (Public Works - \$35,000 - pages 86-89)

Develop a plan and implement improved corridor landscaping in the main transportation corridors in Village with an emphasis on the Route 22 section.

LONG TERM GOALS

CONTINUE TO MONITOR SPECIAL CENSUS DESIRABILITY (Community Development - pages 66-69)

Continue to monitor construction activity of residential developments, specifically Sedgebrook, Old Mill Woods, Lincolnshire Forest and Lincolnshire Place, to optimize State shared revenues.

ANNEXATION OF DESIRABLE PROPERTIES (Community Development - pages 66-69)

Continue the evaluation of properties identified by the Mayor and Board of Trustees as desirable for annexation. Work with property owners and potential developers of strategic properties vital to ensuring the Village's vision for appropriate growth and development.

MAINTAIN HIGH STANDARDS FOR DEVELOPMENT (Community Development - pages 66-69)

Continue to work with representatives of the development community to achieve superior design in residential and commercial developments which will enhance and contribute to the established character of Lincolnshire.

DEVELOPMENT REGULATIONS (Community Development- pages 66-69)

Analyze and revise as necessary the zoning and subdivision codes, with the goal of clarifying code requirements and refining regulations.

DOWNTOWN DEVELOPMENT (Community Development - \$1,500,000 - pages 140-144)

Revise the Downtown Redevelopment Plan, through the planning process, to achieve Village approval and implementation, with the assistance of a development partner.

VILLAGE SURVEYS (Executive Services - \$1,000 - pages 49-52)

Conduct a comprehensive review of Village services and programs through multi-year, Village-wide surveys.

RECORDS CONVERSION (Finance - \$6,000 - pages 74-77)

Complete the transfer of Village archived records from paper to digital format.

Village of Lincolnshire 2007 Annual Budget

LONG TERM GOALS (continued)

MAINTAIN COST EFFECTIVE LEVELS OF VILLAGE SERVICES TO RESIDENTS WITHOUT INCREASING PROPERTY TAX RATES (Finance - pages 53-56)

Continue to provide Village operational services without the use of property taxes. Update the strategic financial plan as necessary.

LEVEL OF POLICE SERVICES AND STAFFING ANALYSIS (Police - pages 61-65)

Prepare a five-year police services and staffing analysis covering Fiscal Years 2006 to 2011 for the Village Board's consideration and implement over the five-year period.

ADEQUATELY SIZED VILLAGE INFRASTRUCTURE (Public Works - \$6,290,000 - pages 117-121)

Implement improvements recommended by consulting engineers from the computer models of the water distribution system. Implement the recommendations from the water main transmission study to meet the Village's long-term water needs. Study infiltration issues with the sanitary sewer system.

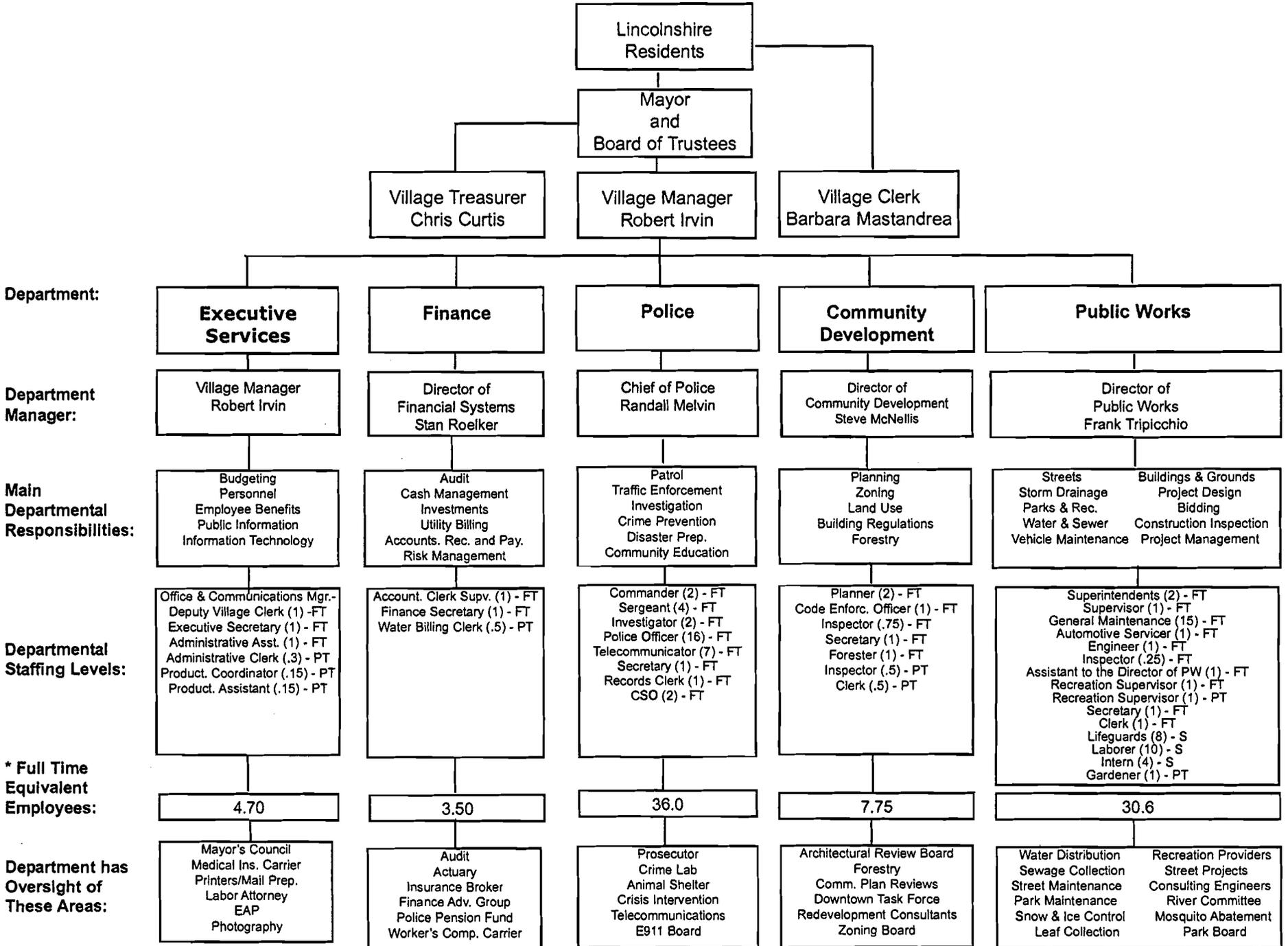
VILLAGE BIKE AND PEDRESTRIAN PATH SYSTEMS (Public Works - \$1,155,000 - pages 151-156)

Construct the remaining phases of the Village Bike Path Master Plan to link existing paths to the downtown/commercial areas, high school, library and parks. Obtain financial assistance from the Illinois Department of Transportation.

VILLAGE HALL BUILDING MASTER PLAN (Public Works - \$145,000 - pages 94-97)

Identify, prioritize and implement improvements to the Village Hall building for the long term integrity of the facility.

VILLAGE OF LINCOLNSHIRE
Organizational Chart (2007) - 82.55 FTEs*



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Village of Lincolnshire 2007 Annual Budget

VILLAGE OFFICIALS

Village Board of Trustees	Term Expiration
Mayor Brett Blomberg	2007
Trustee Laura Kloske	2007
Trustee Tom McDonough	2007
Trustee Gary Walrath	2007
Trustee Dan Servi	2007
Trustee Elizabeth Brandt	2009
Trustee David Saltiel	2009
Village Clerk Barbara Mastandrea	2007
Village Treasurer Christopher Curtis	NA

Appointed Boards and Commissions

Architectural Review Board

Michael McCall, Chairman	2009
Harry Walder, Jr.	2007
Jim McCormack	2007
Roger Hardnock	2007
Wes Grover	2009
Charles Oler	2009
Ramesh Gulate (Alternate)	2007

Park Board

Jamie Godshalk	2007
Ken Van Overberghe	2007
Mary Batsford	2007
Lee Campbell	2008
Patricia Sanders	2009
Ron Previn	2009
Ted Heiser	2009
Ken Borgerding (Alternate)	2007

Police Pension Fund Board

Ann Rosenbaum, President	2008
Morrie Weinstein	2007
David Brucato	2007
Adam Hyde	2007
Steve Lee	2007

Zoning Board

Irene Itkin, Chairperson	2009
Bill Rubenstein	2007
Joe Pratt	2008
Marvin Salzenstein	2010
Norm Topping	2011
Barry Brusso (Alternate)	2007

Village of Lincolnshire 2007 Annual Budget

MANAGEMENT TEAM

Robert L. Irvin
Village Manager

Carol S. Marshall
Office/Communications Manager

Stephen M. McNellis
Director of Community Development

Randall A. Melvin
Chief of Police

Stanley R. Roelker
Director of Financial Systems

Frank C. Tripicchio
Director of Public Works

MANAGEMENT SUPPORT

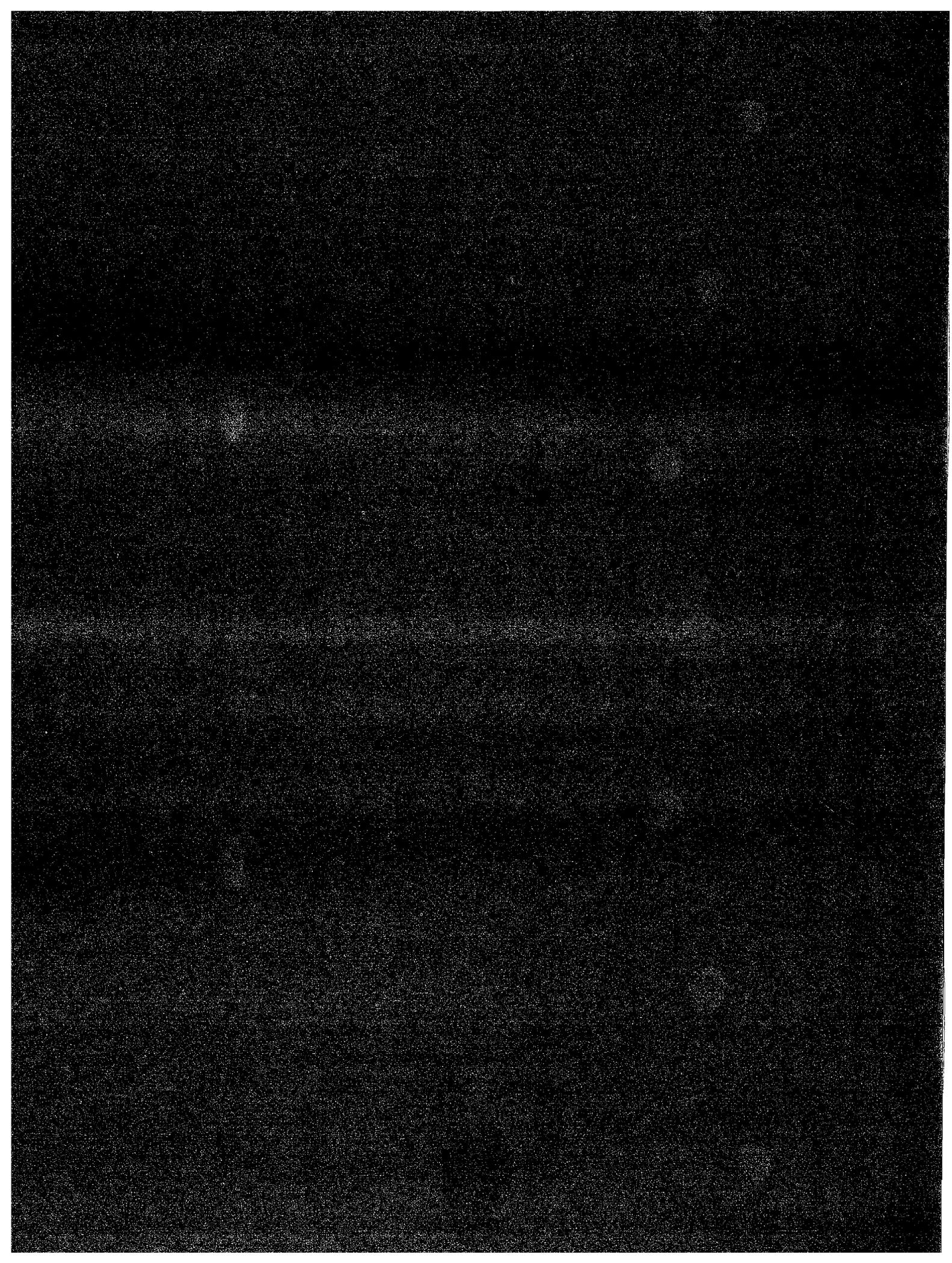
Candy Normandy, Secretary
Finance

Gilda M. Jacobson, Secretary
Police

Linda Jones, Secretary
Community Development

Kimberly S. Jurco, Secretary
Public Works

Cheryl R. Yost, Executive Secretary
Executive Services



Village of Lincolnshire 2007 Annual Budget

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.

A summary of all expenditures and revenues can be found on pages 16-18 followed by a summary of available fund balances.

The remaining pages are devoted to the long-term debt and distribution of property tax dollars.

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Village of Lincolnshire 2007 Annual Budget
Revenue Summary by Fund

Fund	04-05 Actual	05-06 Actual	06-07 Budget	06-07 Est.	2007 Budget
General Fund	\$ 10,167,437	\$ 11,780,128	\$ 12,280,000	\$ 9,583,900	\$ 11,105,000
Water & Sewer Fund	\$ 2,804,031	\$ 3,402,685	\$ 3,137,000	\$ 2,358,500	\$ 3,328,500
Water & Sewer Improvements Fund	\$ 781,215	\$ 1,280,329	\$ 8,374,000	\$ 3,372,000	\$ 6,977,100
Motor Fuel Tax Fund	\$ 195,000	\$ 198,459	\$ 190,000	\$ 228,600	\$ 190,000
Police Pension Fund	\$ 984,534	\$ 1,528,664	\$ 1,270,000	\$ 1,046,000	\$ 1,565,000
Illinois Municipal Retirement Fund	\$ 470,025	\$ 632,381	\$ 769,000	\$ 712,200	\$ 657,000
Vehicle Maintenance Fund	\$ 358,803	\$ 379,390	\$ 417,000	\$ 279,400	\$ 427,400
Tax Increment Finance District Fund	\$ 1,178,638	\$ 3,842,442	\$ 5,581,000	\$ 1,354,000	\$ 13,284,000
E911 Fund	\$ 452,003	\$ 409,937	\$ 460,000	\$ 261,500	\$ 622,500
Park Development Fund	\$ 582,221	\$ 809,552	\$ 737,000	\$ 688,000	\$ 1,355,000
TOTAL	\$ 17,973,907	\$ 24,263,967	\$ 33,215,000	\$ 19,884,100	\$ 39,511,500

Village of Lincolnshire 2007 Annual Budget
Expenditure Summary by Fund

Fund	04-05 Actual	05-06 Actual	06-07 Budget	06-07 Est.	2007 Budget
General Fund					
Executive Services	\$ 325,300	\$ 380,416	\$ 399,000	\$ 250,100	\$ 404,900
Finance	\$ 207,175	\$ 208,167	\$ 219,000	\$ 162,600	\$ 218,200
Legal	\$ 170,523	\$ 155,635	\$ 175,000	\$ 104,000	\$ 175,000
Police	\$ 2,109,484	\$ 2,484,277	\$ 2,684,000	\$ 1,950,500	\$ 2,708,900
Community Development	\$ 434,391	\$ 461,100	\$ 513,000	\$ 365,100	\$ 538,900
Community Development-Forestry	\$ 252,670	\$ 129,459	\$ 135,500	\$ 87,900	\$ 137,500
Public Works					
Administration	\$ 367,630	\$ 265,778	\$ 353,000	\$ 189,900	\$ 504,700
Streets	\$ 1,173,116	\$ 1,241,503	\$ 1,055,500	\$ 836,700	\$ 1,195,500
Parks & Grounds	\$ 1,220,754	\$ 1,374,563	\$ 1,382,500	\$ 926,700	\$ 1,320,500
Recreation	\$ 370,404	\$ 356,639	\$ 384,500	\$ 314,700	\$ 428,500
Buildings	\$ 276,464	\$ 294,037	\$ 272,500	\$ 191,000	\$ 349,500
Capital Debt	\$ 747,000	\$ 793,635	\$ 3,457,000	\$ 3,135,700	\$ 1,820,000
Insurance/Common Expenses	\$ 949,779	\$ 1,043,626	\$ 1,201,500	\$ 929,500	\$ 1,295,100
TOTAL	\$ 8,604,690	\$ 9,188,835	\$ 12,232,000	\$ 9,444,400	\$ 11,097,200
Water & Sewer Fund					
Administration	\$ 707,337	\$ 605,751	\$ 654,500	\$ 503,150	\$ 693,500
Operations	\$ 2,167,988	\$ 2,452,122	\$ 2,463,500	\$ 1,798,100	\$ 2,578,000
TOTAL	\$ 2,875,325	\$ 3,057,873	\$ 3,118,000	\$ 2,301,250	\$ 3,271,500
Water & Sewer Improvements Fund	\$ 874,149	\$ 1,054,077	\$ 8,508,000	\$ 1,084,100	\$ 6,977,100
Motor Fuel Tax Fund	\$ 195,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Police Pension Fund	\$ 280,636	\$ 345,875	\$ 1,270,000	\$ 236,900	\$ 1,565,000
Illinois Municipal Retirement Fund	\$ 541,487	\$ 588,329	\$ 633,000	\$ 424,100	\$ 657,000
Vehicle Maintenance Fund	\$ 351,266	\$ 372,754	\$ 417,000	\$ 336,500	\$ 427,400
Tax Increment Finance District Fund	\$ 1,178,638	\$ 1,842,692	\$ 5,581,000	\$ 878,000	\$ 13,284,000
E911 Fund	\$ 417,879	\$ 422,119	\$ 460,000	\$ 341,850	\$ 622,500
Park Development Fund	\$ 290,737	\$ 310,695	\$ 514,000	\$ 255,000	\$ 1,355,000
GRAND TOTAL	\$ 15,609,807	\$ 17,373,249	\$ 32,923,000	\$ 15,492,100	\$ 39,446,700

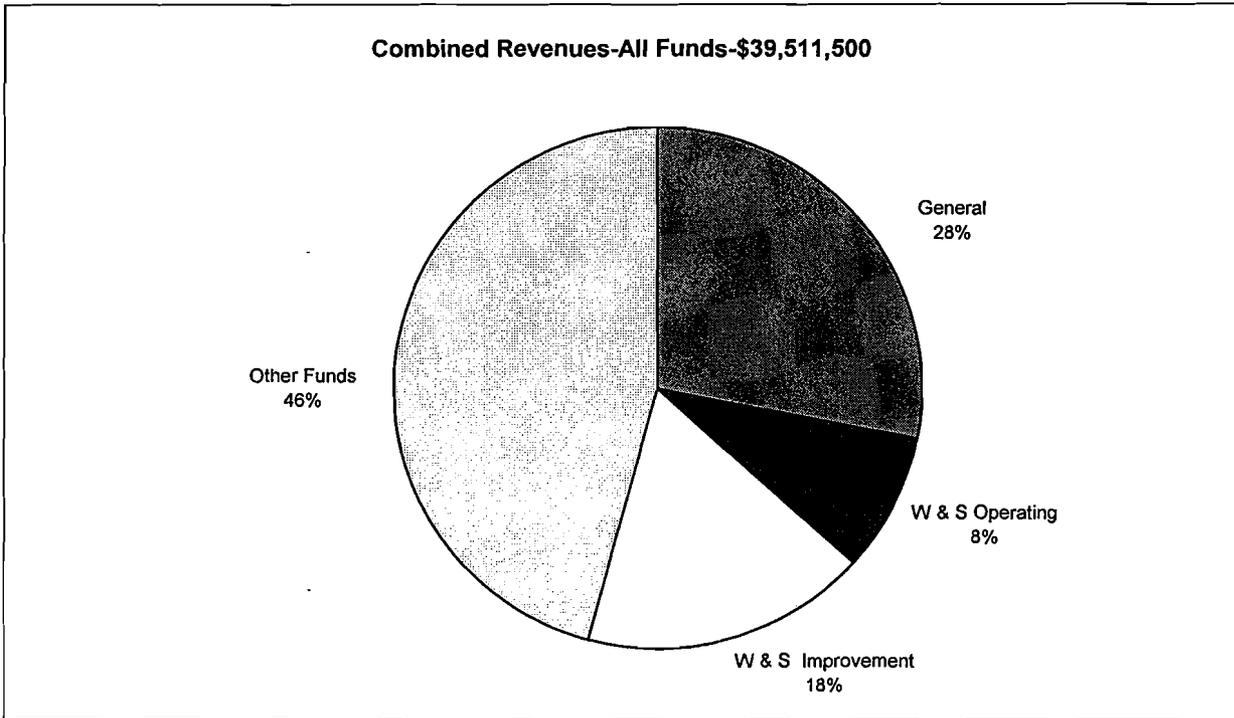
Village of Lincolnshire 2007 Annual Budget
Expenditure Summary by Activity

Account Activity	04-05 Actual	05-06 Actual	06-07 Budget	06-07 Est.	2007 Budget
General Fund - Operating					
Executive Services	\$ 325,300	\$ 380,416	\$ 399,000	\$ 250,100	\$ 404,900
Finance	\$ 204,486	\$ 208,167	\$ 219,000	\$ 162,600	\$ 218,200
Legal	\$ 170,523	\$ 155,635	\$ 175,000	\$ 104,000	\$ 175,000
Police	\$ 2,009,300	\$ 2,332,368	\$ 2,551,300	\$ 1,850,500	\$ 2,585,500
Community Development	\$ 639,599	\$ 590,559	\$ 648,500	\$ 453,000	\$ 656,400
Public Works	\$ 2,070,978	\$ 2,358,778	\$ 2,498,500	\$ 1,872,500	\$ 2,680,700
Insurance/Common Expenses	\$ 939,388	\$ 1,020,151	\$ 1,181,300	\$ 917,500	\$ 1,263,800
TOTAL	\$ 6,359,574	\$ 7,046,074	\$ 7,672,600	\$ 5,610,200	\$ 7,984,500
Special Revenue - Operating					
Vehicle Maintenance Fund	\$ 341,675	\$ 372,754	\$ 402,000	\$ 321,200	\$ 424,900
E911 Fund	\$ 417,879	\$ 422,119	\$ 460,000	\$ 341,850	\$ 472,500
Tax Increment Finance District Fund	\$ 515,096	\$ 905,780	\$ 546,000	\$ 538,000	\$ 7,550,000
Park Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,274,650	\$ 1,700,653	\$ 1,408,000	\$ 1,201,050	\$ 8,447,400
Debt Service - by Fund					
General Fund	\$ 550,000	\$ 296,635	\$ 397,000	\$ 198,700	\$ 392,000
Water and Sanitary Sewer Fund	\$ 663,233	\$ 648,282	\$ 548,500	\$ 205,000	\$ 484,200
Tax Increment Finance District Fund	\$ 490,065	\$ 724,565	\$ 4,235,000	\$ 255,000	\$ 4,234,000
E911 Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Park Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,703,298	\$ 1,669,482	\$ 5,180,500	\$ 658,700	\$ 5,110,200
Capital Projects - by Fund					
General Fund	\$ 948,116	\$ 1,049,126	\$ 1,102,400	\$ 698,500	\$ 1,292,700
Water & Sewer Improvements Fund	\$ 210,916	\$ 405,795	\$ 7,959,500	\$ 879,100	\$ 6,492,900
Motor Fuel Tax Fund	\$ 195,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Vehicle Maintenance Fund	\$ 9,591	\$ -	\$ 15,000	\$ 15,300	\$ 2,500
Tax Increment Finance District Fund	\$ 173,477	\$ 212,347	\$ 800,000	\$ 85,000	\$ 1,500,000
E911 Fund	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Park Development Fund	\$ 290,737	\$ 310,695	\$ 314,000	\$ 55,000	\$ 1,155,000
TOTAL	\$ 1,827,837	\$ 2,167,963	\$ 10,380,900	\$ 1,922,900	\$ 10,783,100
Fund Transfers					
General Fund	\$ 747,000	\$ 797,000	\$ 3,060,000	\$ 2,937,000	\$ 1,428,000
Water and Sanitary Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Park Development Fund	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
TOTAL	\$ 747,000	\$ 797,000	\$ 3,260,000	\$ 3,137,000	\$ 1,628,000
Enterprise - Operating					
Water and Sanitary Sewer Fund	\$ 2,875,325	\$ 3,057,873	\$ 3,118,000	\$ 2,301,250	\$ 3,271,500
TOTAL	\$ 2,875,325	\$ 3,057,873	\$ 3,118,000	\$ 2,301,250	\$ 3,271,500
Employee Pensions					
Illinois Municipal Retirement Fund	\$ 541,487	\$ 588,329	\$ 633,000	\$ 424,100	\$ 657,000
Police Pension Fund	\$ 280,636	\$ 345,875	\$ 1,270,000	\$ 236,900	\$ 1,565,000
TOTAL	\$ 822,123	\$ 934,204	\$ 1,903,000	\$ 661,000	\$ 2,222,000
GRAND TOTAL	\$ 15,609,807	\$ 17,373,249	\$ 32,923,000	\$ 15,492,100	\$ 39,446,700

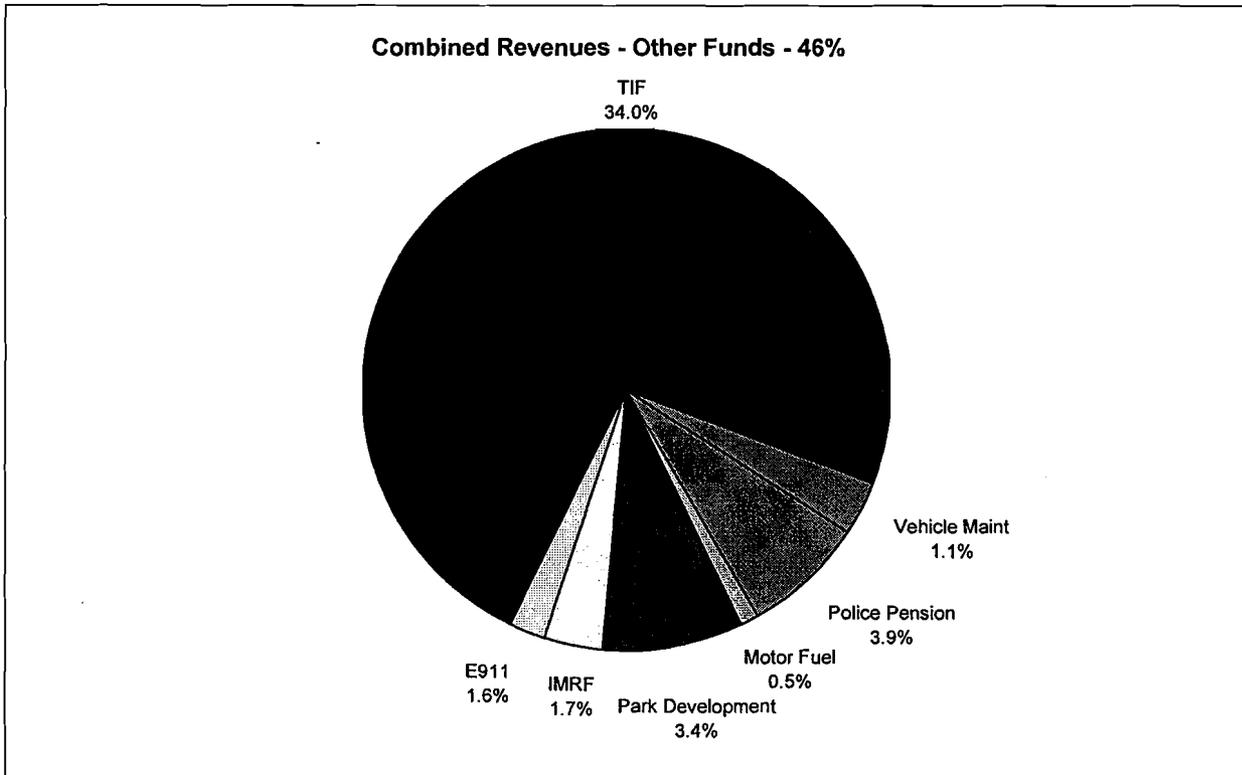
Village of Lincolnshire 2007 Annual Budget

Combined Revenues

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

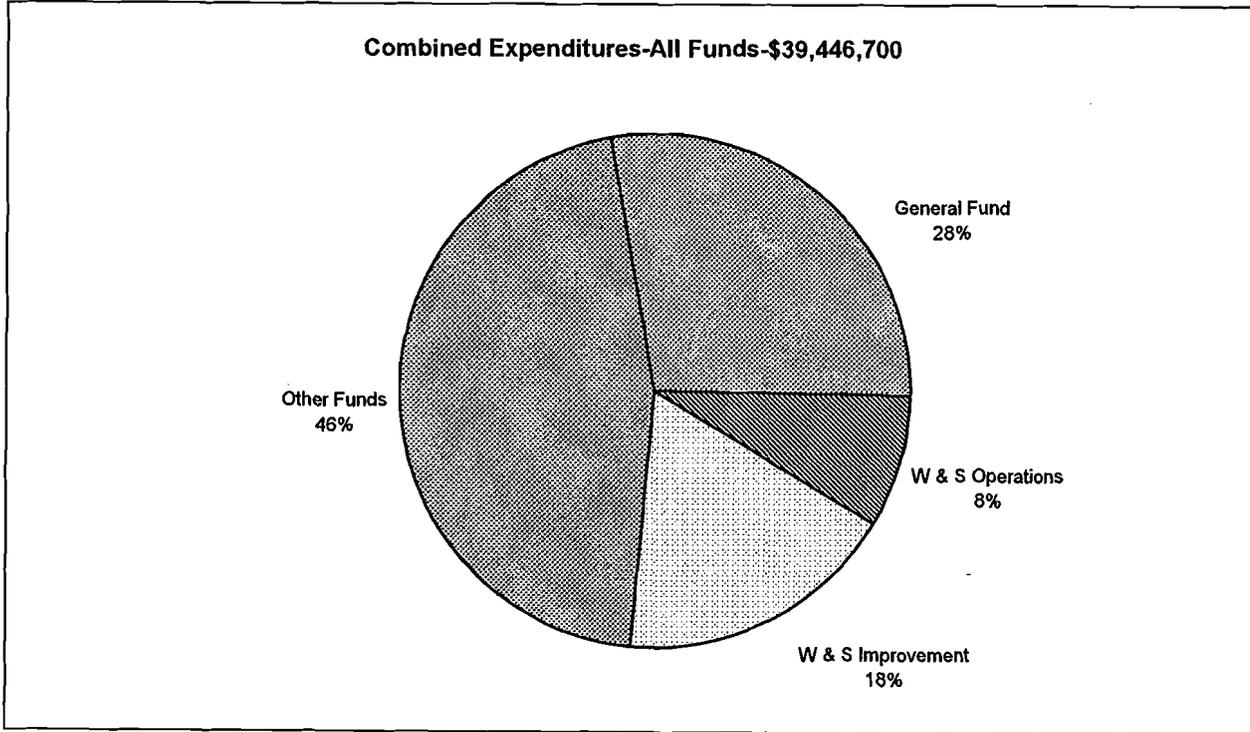


Since "Other Funds" makes up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

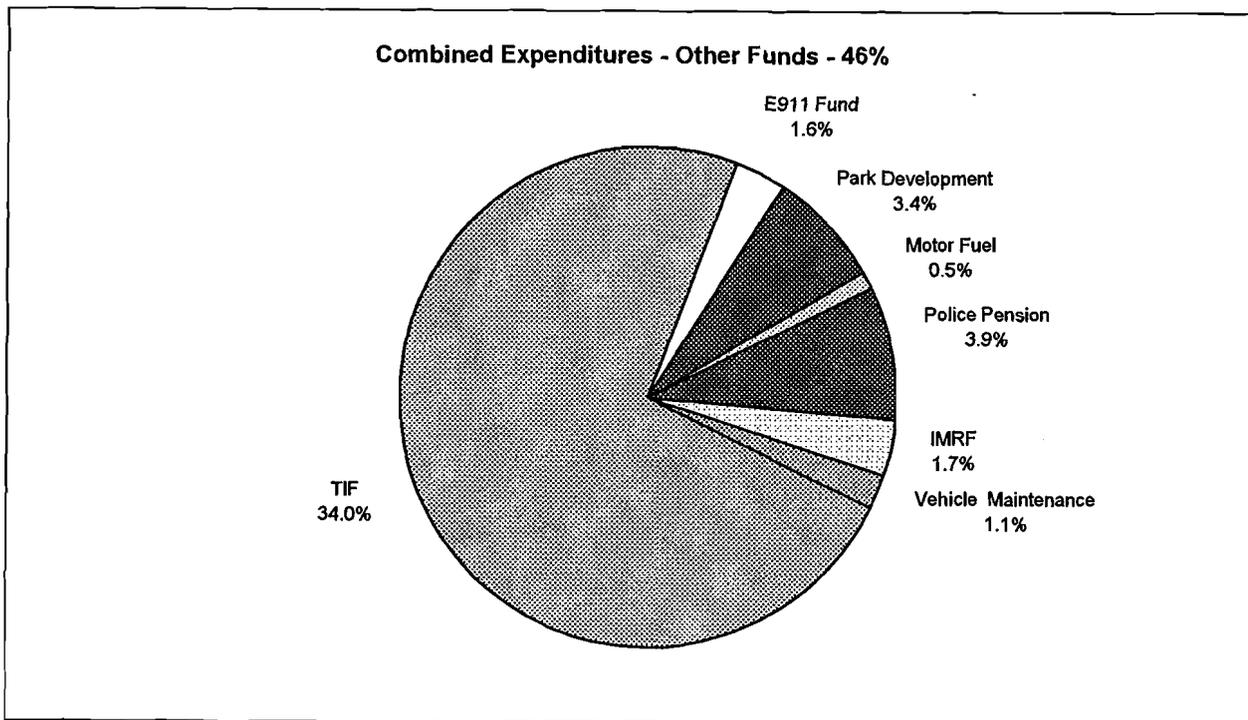


Village of Lincolnshire 2007 Annual Budget
Combined Expenditures

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



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



Village of Lincolnshire 2007 Annual Budget

**Summary of 2006-2007 Receipts and Expenditures
All Funds**

Fund	Fund Balance 5/1/2006	Est. RE Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Estimated Disbursemts.	Est. Fund Bal. 12/31/06
General Fund	\$ 11,686,194	\$ -	\$ 7,583,900	\$ 19,270,094	\$ 9,444,400	\$ 9,825,694
Water & Sewer Fund	\$ 1,236,772	\$ -	\$ 2,358,500	\$ 3,595,272	\$ 2,301,250	\$ 1,294,022
W&S Improvements Fund	\$ 1,051,510	\$ -	\$ 3,372,000	\$ 4,423,510	\$ 1,084,100	\$ 3,339,410
Motor Fuel Tax Fund	\$ 46,235	\$ -	\$ 228,600	\$ 274,835	\$ 190,000	\$ 84,835
Police Pension Fund	\$ 8,458,278	\$ 591,000	\$ 455,000	\$ 9,504,278	\$ 236,900	\$ 9,267,378
IMRF Fund	\$ (107,965)	\$ 596,700	\$ 115,500	\$ 604,235	\$ 424,100	\$ 180,135
Vehicle Maintenance Fund	\$ -	\$ -	\$ 279,400	\$ 279,400	\$ 279,400	\$ -
TIF District Fund	\$ 292,905	\$ -	\$ 1,354,000	\$ 1,646,905	\$ 878,000	\$ 768,905
E911 Fund	\$ 232,678	\$ -	\$ 261,500	\$ 494,178	\$ 341,850	\$ 152,328
Park Development Fund	\$ 890,976	\$ -	\$ 688,000	\$ 1,578,976	\$ 255,000	\$ 1,323,976
GRAND TOTAL	\$ 23,787,583	\$ 1,187,700	\$ 16,696,400	\$ 41,671,683	\$ 15,435,000	\$ 26,236,683

**Summary of 2007 Receipts and Expenditures
All Funds**

Fund	Est. Fund Bal. 1/1/07	Est. RE Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursemts.	Est. Fund Bal. 12/31/07
General Fund	\$ 9,825,694	\$ -	\$ 11,105,000	\$ 20,930,694	\$ 11,097,200	\$ 9,833,494
Water & Sewer Fund	\$ 1,294,022	\$ -	\$ 3,328,500	\$ 4,622,522	\$ 3,271,500	\$ 1,351,022
W&S Improvements Fund	\$ 3,339,410	\$ -	\$ 4,326,200	\$ 7,665,610	\$ 6,977,100	\$ 688,510
Motor Fuel Tax Fund	\$ 84,835	\$ -	\$ 190,000	\$ 274,835	\$ 190,000	\$ 84,835
Police Pension Fund	\$ 9,267,378	\$ 731,400	\$ 833,600	\$ 10,832,378	\$ 1,565,000	\$ 9,267,378
IMRF Fund	\$ 180,135	\$ 394,100	\$ 182,200	\$ 756,435	\$ 657,000	\$ 99,435
Vehicle Maintenance Fund	\$ -	\$ -	\$ 427,400	\$ 427,400	\$ 427,400	\$ -
TIF District Fund	\$ 768,905	\$ -	\$ 12,614,500	\$ 13,383,405	\$ 13,284,000	\$ 99,405
E911 Fund	\$ 152,328	\$ -	\$ 543,000	\$ 695,328	\$ 622,500	\$ 72,828
Park Development Fund	\$ 1,323,976	\$ -	\$ 351,000	\$ 1,674,976	\$ 1,355,000	\$ 319,976
GRAND TOTAL	\$ 26,236,683	\$ 1,125,500	\$ 33,901,400	\$ 61,263,583	\$ 39,446,700	\$ 21,816,883

W&S Improvements Fund:

The W&S Improvements Fund has loans to the Tax Increment Finance District Fund in the amount of \$434,000.
Refer to the TIF Fund for further details.

Village of Lincolnshire 2007 Annual Budget
Summary of Available Fund Balances

Fund	FY04-05 Actual	FY05-06 Actual	FY06-07 Budget	FY06-07 Estimate	FY2007 Budget	Minimum Fund Balance if required
General Fund	\$ 7,335,885	\$ 11,686,194	\$ 8,301,230	\$ 9,825,694	\$ 9,833,494	\$ 6,290,000
Water & Sewer Fund	\$ 1,003,488	\$ 1,236,772	\$ 976,938	\$ 1,294,022	\$ 1,351,022	\$ 818,000
W&S Improvements Fund	\$ 1,097,319	\$ 1,051,510	\$ 1,354,819	\$ 3,339,410	\$ 688,510	\$ -
Motor Fuel Tax Fund	\$ 43,200	\$ 46,235	\$ 29,400	\$ 84,835	\$ 84,835	\$ -
Police Pension Fund	\$ 6,563,248	\$ 8,458,278	\$ 7,382,848	\$ 9,267,378	\$ 9,267,378	\$ -
IMRF Fund	\$ (80,553)	\$ (107,965)	\$ (107,453)	\$ 180,135	\$ 99,435	\$ -
Vehicle Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF District Fund	\$ (275,614)	\$ 292,905	\$ 1,591,886	\$ 768,905	\$ 99,405	\$ -
E911 Fund	\$ 210,736	\$ 232,678	\$ 200,936	\$ 152,328	\$ 72,828	\$ -
Park Development Fund	\$ 100,634	\$ 890,976	\$ 814,684	\$ 1,323,976	\$ 319,976	\$ -
GRAND TOTAL	\$ 15,998,343	\$ 23,787,583	\$ 20,545,288	\$ 26,236,683	\$ 21,816,883	

W&S Improvements Fund:

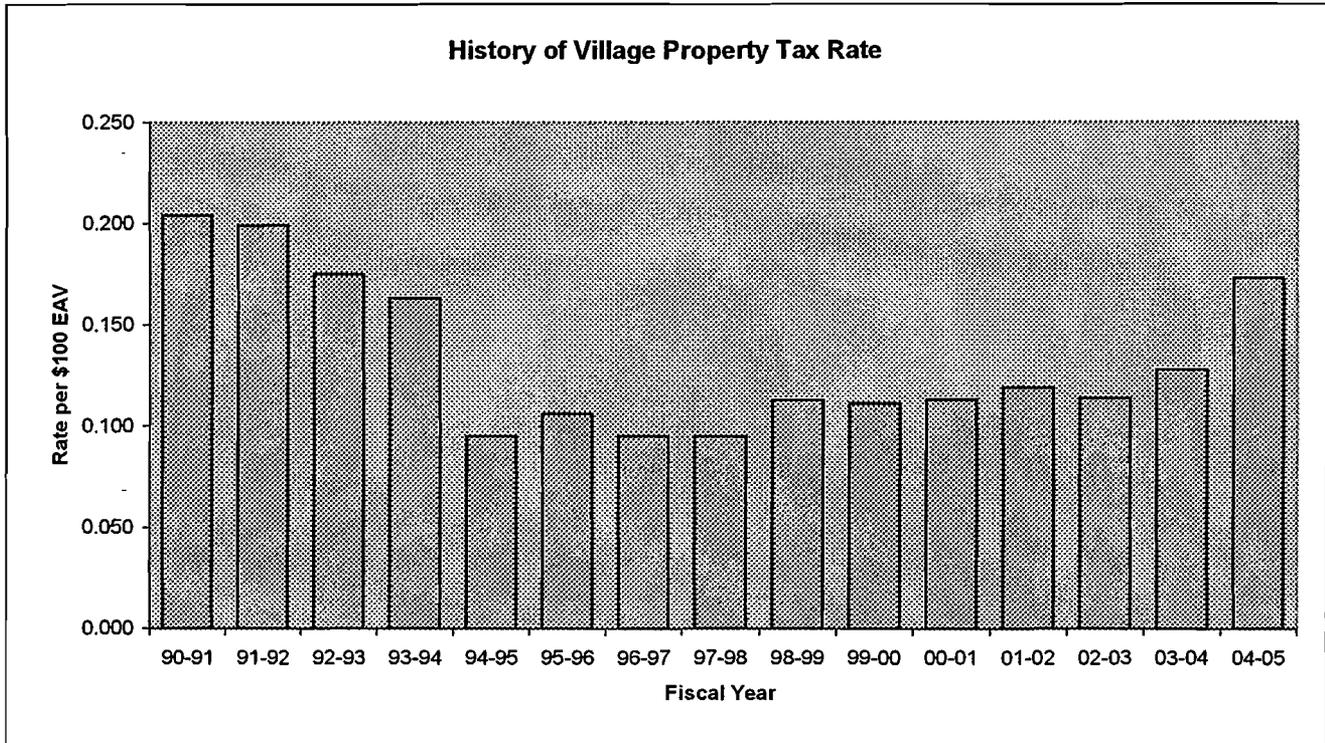
The W&S Improvements Fund has loans to the Tax Increment Finance District Fund (TIF) in the amount of \$434,000.
Refer to the TIF Fund for further details.

**COMBINED
SUMMARY OF REVENUES
AND
EXPENDITURES**
Fiscal Year 2007

Revenues	FY05-06	FY06-07	FY2007	Special Revenue	Enterprise	Pensions
	Totals Actual	Totals Estimate	Totals Approved			
Taxes	\$ 11,343,817	\$ 8,475,700	\$ 11,148,800	\$ 1,514,000	\$ -	\$ 1,125,800
Licenses & Fees	\$ 5,900,175	\$ 3,798,900	\$ 5,611,800	\$ 1,031,800	\$ 4,260,000	\$ -
Fines & Forfeitures	\$ 395,938	\$ 323,400	\$ 560,000	\$ -	\$ -	\$ -
Allotments, Grants, Reimb.	\$ 856,578	\$ 1,047,500	\$ 873,500	\$ 590,500	\$ -	\$ -
Miscellaneous	\$ 641,221	\$ 135,600	\$ 786,000	\$ 46,200	\$ 556,500	\$ 183,300
Other Revenue	\$ 4,441,894	\$ 1,063,000	\$ 5,980,600	\$ 475,000	\$ 122,000	\$ 832,200
Total	\$ 23,579,623	\$ 14,844,100	\$ 24,960,700	\$ 10,905,000	\$ 4,938,500	\$ 2,141,300
Expenditures						
Personal Services	\$ 5,064,176	\$ 3,949,200	\$ 5,525,500	\$ 445,000	\$ 570,500	\$ -
Contractual Services	\$ 4,904,444	\$ 3,862,200	\$ 5,426,800	\$ 2,675,500	\$ 2,505,300	\$ 14,600
Commodities	\$ 190,337	\$ 123,450	\$ 239,300	\$ 195,300	\$ 38,700	\$ -
Other Charges	\$ 2,579,847	\$ 1,838,650	\$ 10,733,800	\$ 603,700	\$ 157,000	\$ 2,207,400
Capital Outlay	\$ 2,167,963	\$ 1,922,900	\$ 10,783,100	\$ 1,292,700	\$ 6,492,900	\$ -
Total	\$ 14,906,767	\$ 11,696,400	\$ 32,708,500	\$ 11,444,900	\$ 9,764,400	\$ 2,222,000
Other Financing Sources						
Interfund Transfers In	\$ 497,000	\$ 2,877,000	\$ 1,628,000	\$ 200,000	\$ 1,278,000	\$ -
Interfund Transfers (Out)	\$ (797,000)	\$ (3,137,000)	\$ (1,628,000)	\$ (1,428,000)	\$ -	\$ -
Interfund Loans In	\$ 187,344	\$ 163,000	\$ 123,200	\$ -	\$ 123,200	\$ -
Interfund Loans (Out)	\$ (187,344)	\$ (162,000)	\$ (123,200)	\$ (123,200)	\$ -	\$ -
External Loans In	\$ -	\$ -	\$ 8,300,000	\$ -	\$ 1,300,000	\$ -
External Loans (Out)	\$ (1,482,138)	\$ (496,700)	\$ (4,987,000)	\$ (392,000)	\$ (484,200)	\$ -
Use of Reserves	\$ -	\$ 2,000,000	\$ 4,484,600	\$ -	\$ 2,650,900	\$ 80,700
Total	\$ (1,782,138)	\$ 1,244,300	\$ 7,797,600	\$ (1,620,000)	\$ 4,867,900	\$ 80,700
Revenues & Other Financing Sources Over Expenditures	\$ 6,890,718	\$ 4,392,000	\$ 49,800	\$ 7,800	\$ 42,000	\$ -

Village of Lincolnshire 2007 Annual Budget
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 formally 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.



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 2004-05 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 (2005 tax year)</u>	\$ 616,721,173
Debt limit-8.625% of assessed valuation	53,192,201
Amount of general obligation debt	0
<u>Debt Margin allowed</u>	\$ 563,528,972

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.

Village of Lincolnshire 2007 Annual Budget
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

Lincolnshire Drive Sewer - The Village borrowed \$1,800,000 in 1998 for the replacement of one of the largest sewer mains in the Village. The main was replaced due to age and lack of capacity as it is one of the main collection mains carrying sanitary sewage to the Lake County treatment facility.

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 pavillion 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.

TIF Property Purchase - \$4,000,000 was borrowed in 2001 to facilitate the purchase of approximately 15 acres of property in the downtown redevelopment area. The old structures were removed and the Village is currently working on plans for the area to be redeveloped with retail and office development.

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.

Water Transmission Main - The Village proposes to borrow \$1,300,000 this fiscal year for the construction of a new 30" water transmission main to be connected to the City of Highland Park for Lake Michigan water. The existing 18" water transmission main was constructed twenty-five (25) years ago and is nearing its capacity. An engineering study performed in 1997 indicated we would need the extra capacity and redundancy around 2005.

INTERNAL LOANS

TIF Infrastructure Improvements - In 1998, the Village borrowed \$950,000 from the Water/Sewer Improvement Fund to construct its portion of the Village Green, the centerpiece of the northern area of the downtown redevelopment area. The Village Green provides vehicular and pedestrian access to the downtown as well as public space, street lighting, landscaping, a public fountain and sitting areas. The construction was jointly funded with two developers of the redevelopment area.

Village of Lincolnshire 2007 Annual Budget
Summary of Long-Term Debt

Purpose	Maturity Date	Original Debt	Current Debt		Balance 5/1/2006
			Principal	Interest	
<u>EXTERNAL LOANS</u>					
Lincolnshire Drive Sewer	2010	\$1,800,000	\$540,000	\$49,140	\$589,140
TIF Property Purchase - 2001/2003	2015	\$4,000,000	\$4,000,000	\$1,115,243	\$5,115,243
Park Property Purchase*	2016	\$3,300,000	\$3,161,629	\$608,385	\$3,770,014
Water and Sewer Improvements	2018	\$2,200,000	\$1,798,047	\$470,168	\$2,268,215
Water Transmission Main	2017	\$1,300,000	\$1,300,000	\$322,311	\$1,622,311
Total		\$12,600,000	\$10,799,676	\$2,565,247	\$13,364,923
 <u>INTERNAL LOANS</u>					
TIF Infrastructure Improvements	2010	\$950,000	\$266,314	\$21,978	\$288,292
Total		\$950,000	\$266,314	\$21,978	\$288,292
Total All Loans		\$13,550,000	\$11,065,990	\$2,587,225	\$13,653,215

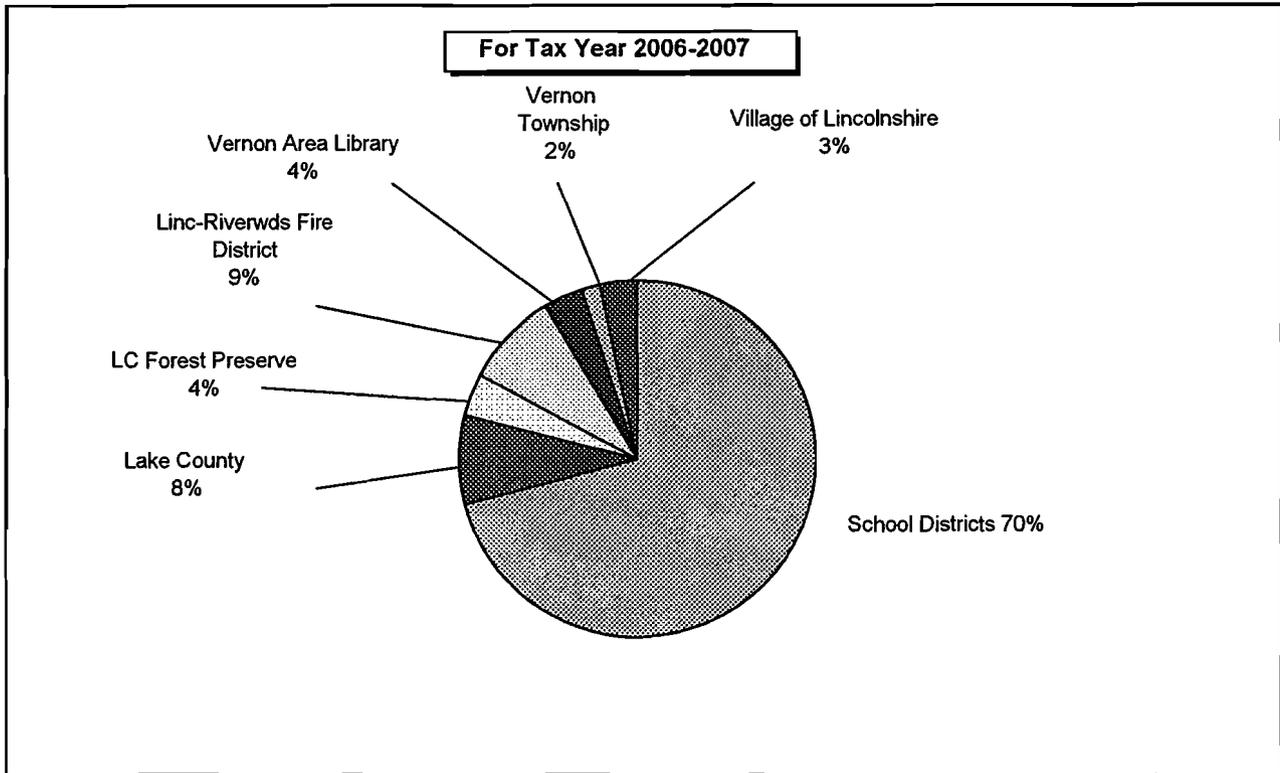
*original debt amount was \$5,150,000 and was refinanced in 2005.

External loans are loans secured from area financial institutions through the competitive bidding process. **Internal loans** are secured from Village Funds that have considerable cash reserves. The internal loans are completed at competitive interest rates and are attractive as they can be completed quickly and without any cost of issuance.

Village of Lincolnshire 2007 Annual Budget
Summary of Long-Term Debt
Annual Debt Service Requirements

	2007	2008	2009	2010	Remaining Years	Total
<u>GENERAL FUND</u>						
Park Property Purchase	\$396,870	\$396,870	\$396,870	\$396,870	\$2,182,534	\$3,770,014
Total	\$396,870	\$396,870	\$396,870	\$396,870	\$2,182,534	\$3,770,014
<u>WATER & SEWER FUND</u>						
Lincolnshire Drive Sewer	\$205,740	\$196,380	\$187,020	\$0	\$0	\$589,140
Water & Sewer Improvement	\$125,559	\$130,524	\$136,050	\$141,624	\$1,734,458	\$2,268,215
Water Transmission Main	\$81,115	\$162,230	\$162,231	\$162,230	\$1,054,505	\$1,622,311
Total	\$412,414	\$489,134	\$485,301	\$303,854	\$2,788,963	\$4,479,666
<u>TIF FUND</u>						
Internal Loans	\$123,197	\$87,471	\$51,746	\$25,878	\$0	\$288,292
External Loans	\$286,278	\$306,603	\$360,000	\$581,678	\$3,580,684	\$5,115,243
Total	\$409,475	\$394,074	\$411,746	\$607,556	\$3,580,684	\$5,403,535
Grand Total	\$1,218,759	\$1,280,078	\$1,293,917	\$1,308,280	\$8,552,181	\$13,653,215

Village of Lincolnshire 2007 Annual Budget
Distribution of Property Tax Dollars



An average home with a value of \$697,000 will pay a total property tax of \$13,527 of which \$406 is received by the Village of Lincolnshire for its 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 annual tax bills. The above chart illustrates the percent of the total tax bill paid to each taxing body by Lincolnshire property owners. The total rate includes not only taxes paid to Village government, used only for employee pensions and bonded indebtedness as required by law, but taxes levied by 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, maintenance of non-arterial streets, forestry services, recreational activities, 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.

Village of Lincolnshire 2007 Annual Budget
Area Tax Rate Comparisons

Individual Taxing Body Rates

Entity	1999	2000	2001	2002	2003	2004	2005
Village of Vernon Hills	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Village of Gurnee	0.191	0.000	0.000	0.000	0.000	0.000	0.000
Village of Riverwoods	0.112	0.114	0.111	0.107	0.104	0.101	0.099
Village of Lincolnshire	0.111	0.113	0.119	0.114	0.128	0.173	0.193
Village of Deerfield	0.608	0.565	0.506	0.473	0.445	0.448	0.447
Village of Libertyville	0.545	0.549	0.530	0.576	0.479	0.474	0.451
City of Highland Park	0.812	0.776	0.701	0.681	0.640	0.624	0.561
Village of Lake Bluff	0.682	0.655	0.624	0.582	0.563	0.554	0.563
Village of Buffalo Grove	0.653	0.637	0.647	0.626	0.615	0.603	0.608
City of Lake Forest	1.162	1.135	1.087	1.039	0.994	0.963	0.911
Village of Mundelein	1.186	1.171	1.155	1.151	1.131	1.137	1.134
School District 103	2.014	1.993	2.023	1.898	1.860	1.850	1.836
School District 125	1.859	1.835	1.904	1.890	1.940	2.062	2.112
College of Lake County (532)	0.221	0.213	0.235	0.208	0.201	0.200	0.197
Lake County	0.531	0.521	0.521	0.502	0.490	0.465	0.454
Lake County Forest Preserve	0.157	0.187	0.231	0.232	0.225	0.219	0.210
Vernon Township	0.077	0.071	0.065	0.063	0.060	0.053	0.051
Vernon Road & Bridge	0.024	0.024	0.024	0.022	0.022	0.022	0.022
Vernon Special Rd Imp Fund	0.020	0.020	0.020	0.020	0.019	0.020	0.020
Lincolnshire-Rwoods Fire	0.485	0.483	0.489	0.473	0.466	0.504	0.505
Vernon Library District	0.284	0.280	0.281	0.267	0.265	0.264	0.223

Total Tax Rate Comparison

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

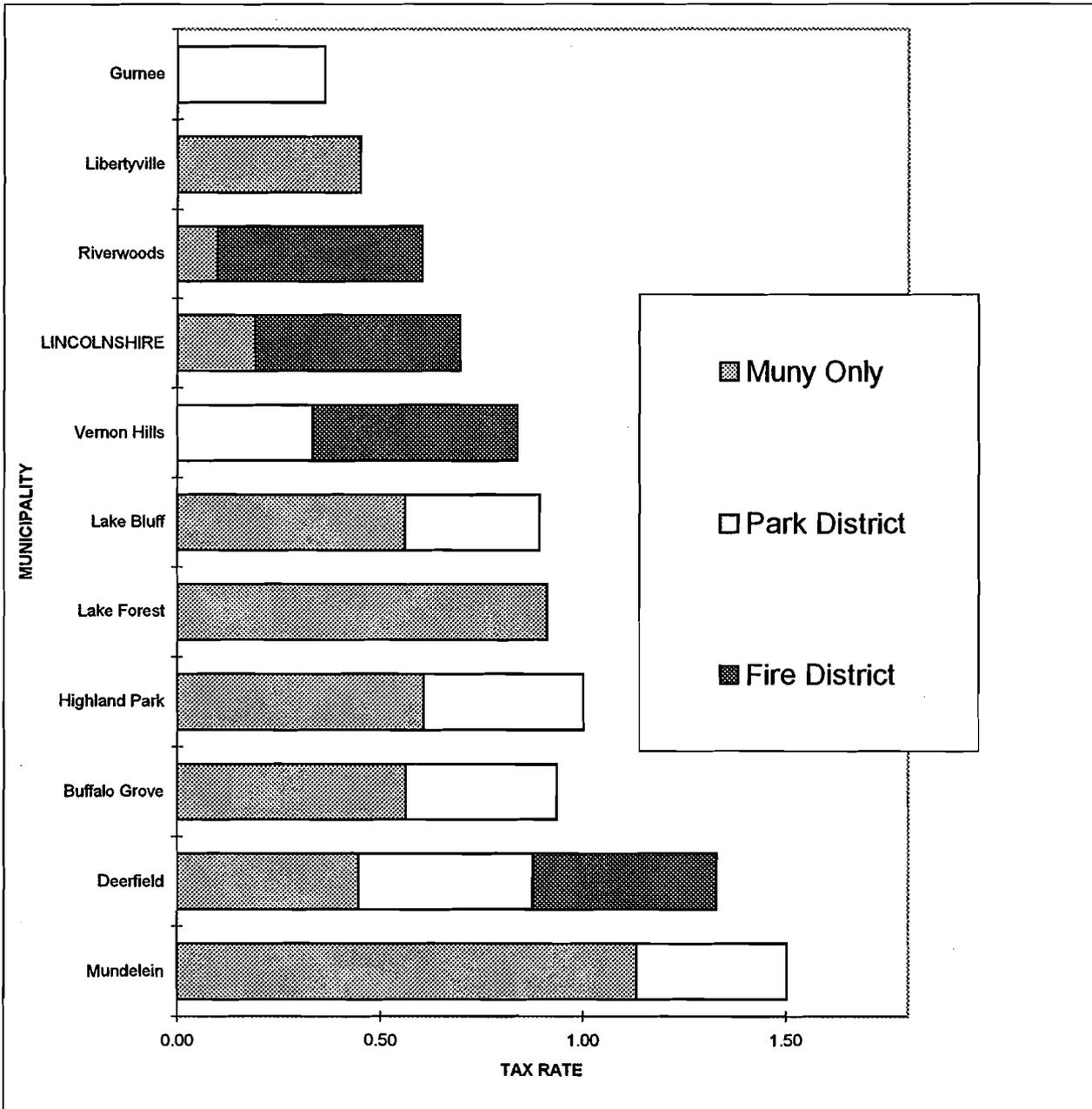
City of Lake Forest	4.858	4.869	4.681	4.482	4.301	4.135	3.975
Village of Lake Bluff	5.537	5.512	5.377	5.454	5.443	5.369	5.092
Village of Riverwoods	5.929	5.907	5.773	5.682	5.652	5.760	5.635
Village of Lincolnshire	5.738	5.906	5.781	5.689	5.676	5.832	5.823
City of Highland Park	7.337	7.322	6.893	6.762	6.556	6.343	6.006
Village of Libertyville	7.159	7.271	7.268	7.254	6.731	6.534	6.288
Village of Deerfield	6.909	7.029	6.803	6.595	6.451	6.489	6.292
Village of Mundelein	8.176	8.259	8.053	8.018	7.765	7.592	6.937
Village of Gurnee	7.094	7.160	7.173	6.983	6.832	7.097	6.953
Village of Vernon Hills	7.759	7.877	7.851	7.763	7.595	7.395	7.214
Village of Buffalo Grove	7.133	7.237	7.092	7.282	7.306	7.362	7.276

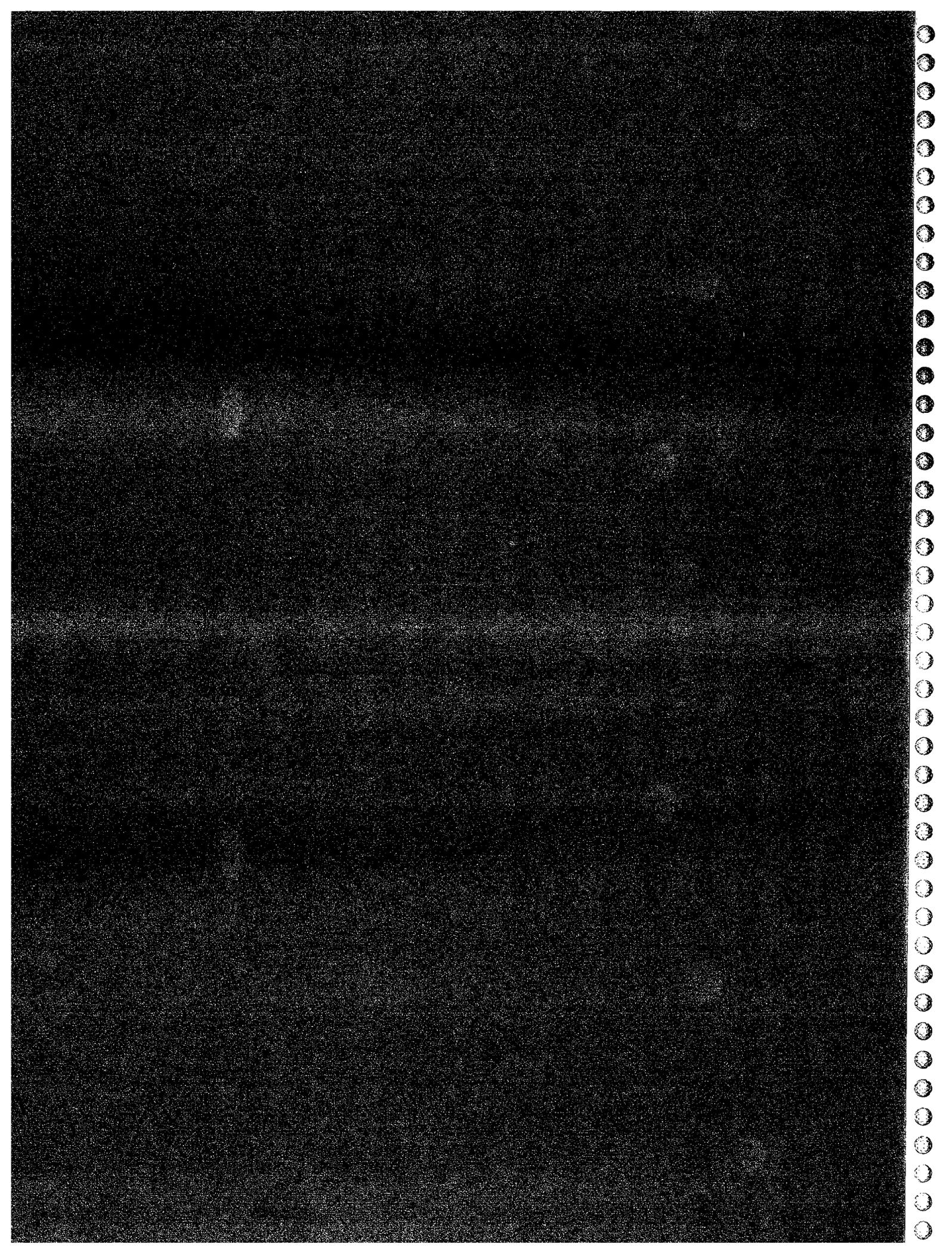
Source: Lake County Tax Extension Office

Village of Lincolnshire 2007 Annual Budget
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 and parks and recreation.

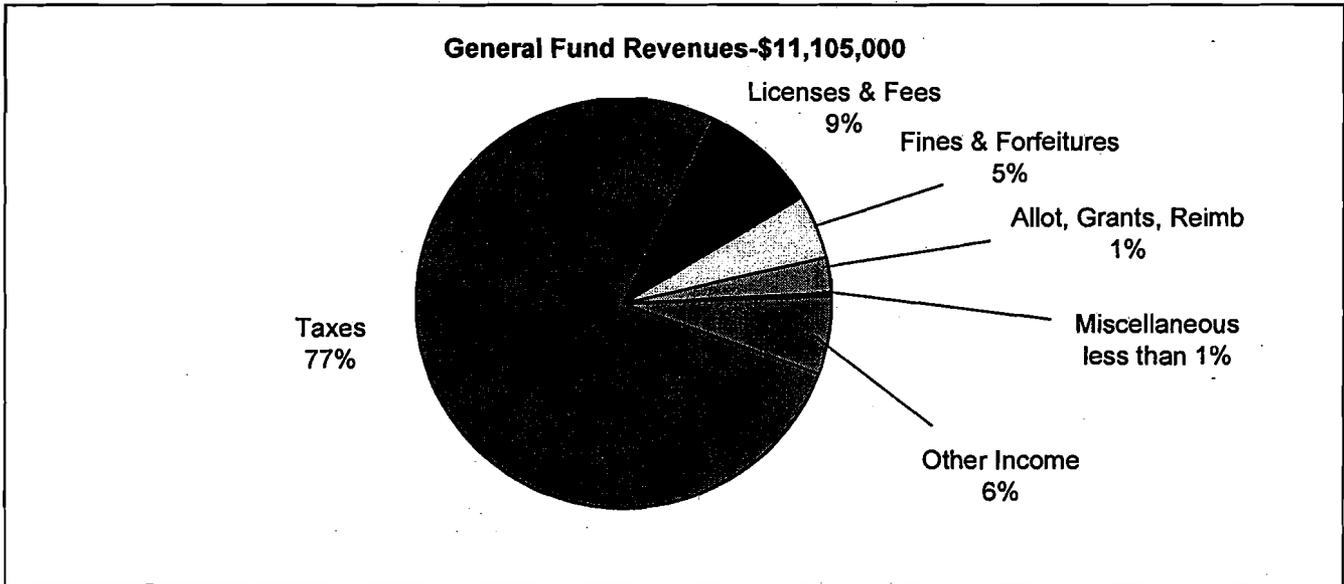




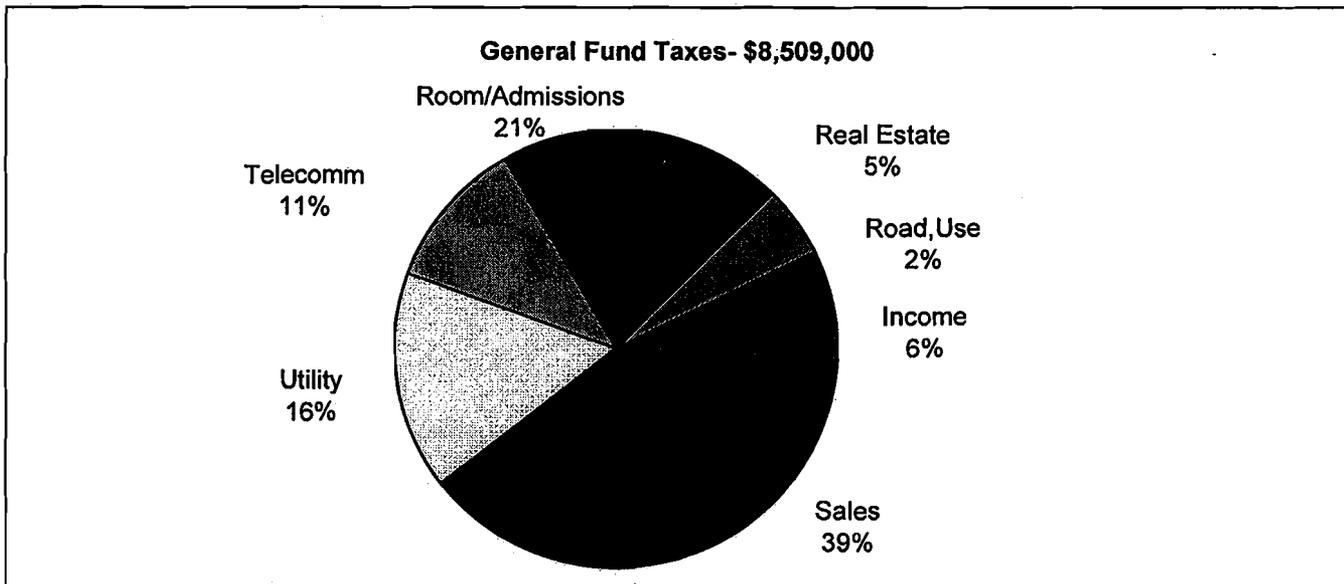
Village of Lincolnshire 2007 Annual Budget

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 a property tax revenue to support General Fund operations.

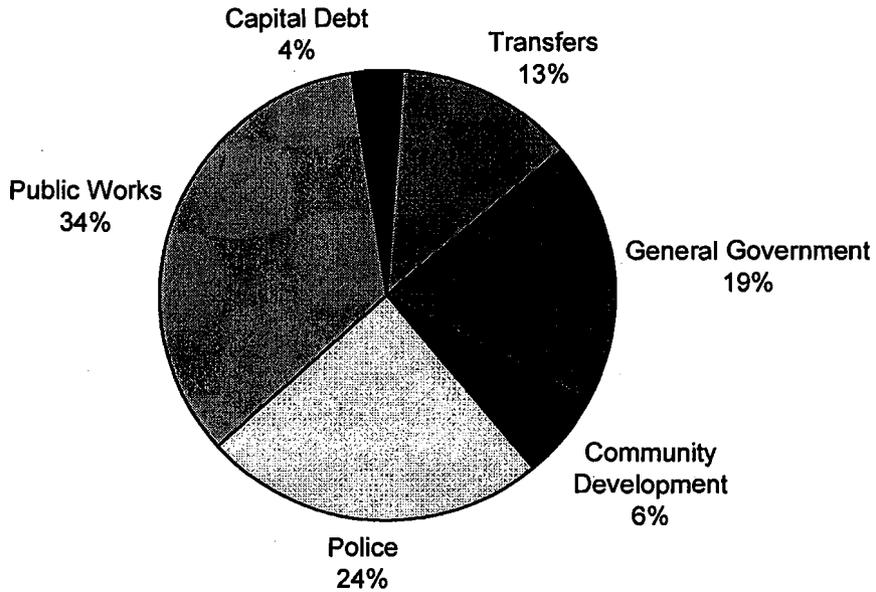


Since "Taxes" make up the largest portion of the General Fund Revenues, the chart below depicts the makeup of these taxes.



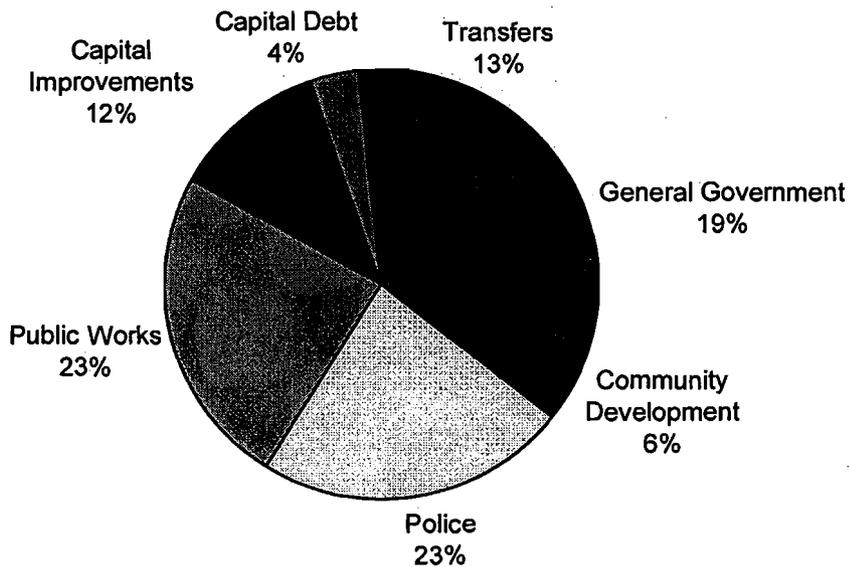
Village of Lincolnshire 2007 Annual Budget

General Fund Expenditures & Transfers - \$11,097,200



With Capital Improvements Separately Classified

General Fund Expenditures & Transfers - \$11,097,200



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Village of Lincolnshire 2007 Annual Budget

Fund Summary - General Fund

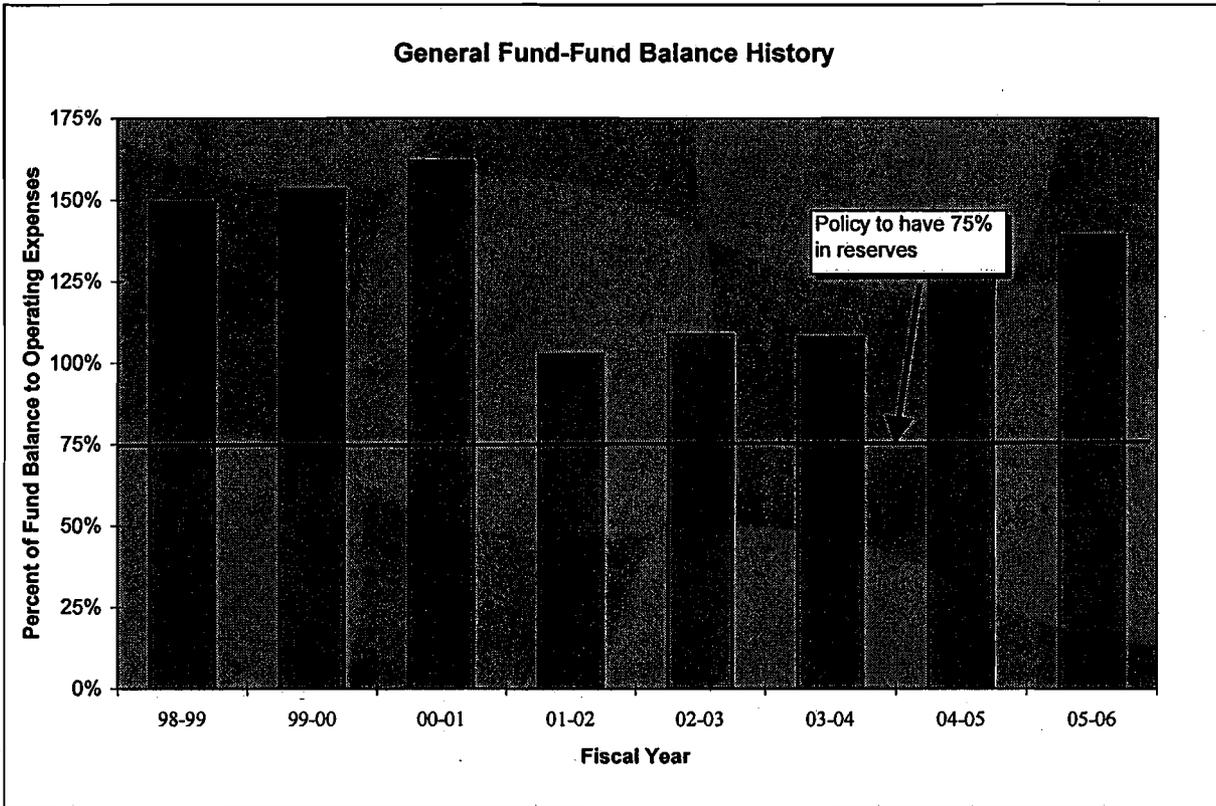
REVENUE

	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
Miscellaneous Taxes	\$ 7,885,673	\$ 9,072,990	\$ 7,851,000	\$ 5,944,000	\$ 8,509,000
Licenses and Fees	\$ 1,051,526	\$ 1,338,334	\$ 1,085,200	\$ 742,900	\$ 1,031,800
Fines & Forfeitures	\$ 425,047	\$ 395,938	\$ 498,000	\$ 323,400	\$ 560,000
Allots, Grants & Reimbursements	\$ 150,247	\$ 179,998	\$ 293,600	\$ 152,500	\$ 283,000
Miscellaneous Revenue	\$ 467,677	\$ 459,577	\$ 37,200	\$ 10,100	\$ 46,200
Other Income	\$ 187,267	\$ 333,291	\$ 515,000	\$ 411,000	\$ 675,000
General Fund Reserves	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
TOTAL	\$ 10,167,437	\$ 11,780,128	\$ 12,280,000	\$ 9,583,900	\$ 11,105,000

EXPENDITURES

	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
General Government	\$ 1,652,777	\$ 1,787,844	\$ 1,994,500	\$ 1,446,200	\$ 2,093,200
Community Development	\$ 434,391	\$ 461,100	\$ 648,500	\$ 453,000	\$ 676,400
Police	\$ 2,109,484	\$ 2,484,277	\$ 2,684,000	\$ 1,950,500	\$ 2,708,900
Public Works	\$ 3,661,038	\$ 3,661,979	\$ 3,448,000	\$ 2,459,000	\$ 3,798,700
Capital Debt	\$ 747,000	\$ 793,635	\$ 3,457,000	\$ 3,135,700	\$ 1,820,000
TOTAL	\$ 8,604,690	\$ 9,188,835	\$ 12,232,000	\$ 9,444,400	\$ 11,097,200

Village of Lincolnshire 2007 Annual Budget



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 FY01-02 resulted from the addition of a new debt service payment of over \$500,000 for the purchase of park land. 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 (in thousands)	Ratio
98-99	\$6,316	\$4,228	149%
99-00	\$7,007	\$4,565	153%
00-01	\$8,114	\$5,007	162%
01-02	\$6,891	\$6,709	103%
02-03	\$7,127	\$6,552	109%
03-04	\$7,336	\$6,791	108%
04-05	\$8,836	\$6,910	128%
05-06	\$11,686	\$8,391	139%

Village of Lincolnshire 2007 Annual Budget

ACCT DESCRIPTION	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
FUND 01 - GENERAL FUND REVENUES					
<u>TAXES</u>					
4010 STATE INCOME TAX	\$ 438,318	\$ 506,421	\$ 515,000	\$ 390,000	\$ 539,000
4020 SALES TAX	\$ 2,915,587	\$ 3,203,343	\$ 3,000,000	\$ 2,275,000	\$ 3,300,000
4030 UTILITY TAX	\$ 1,116,426	\$ 1,224,971	\$ 1,186,000	\$ 880,000	\$ 1,350,000
4032 TELECOMMUNICATIONS TAX	\$ 1,066,449	\$ 816,150	\$ 980,000	\$ 620,000	\$ 950,000
4040 ROOM AND ADMISSION TAX	\$ 1,594,677	\$ 1,690,670	\$ 1,645,000	\$ 1,325,000	\$ 1,775,000
4050 REAL ESTATE TRANSFER TAX	\$ 628,323	\$ 1,491,390	\$ 383,000	\$ 333,000	\$ 445,000
4060 ROAD & BRIDGE TAX	\$ 61,898	\$ 61,964	\$ 65,000	\$ 65,000	\$ 67,000
4091 STATE USE TAX	\$ 63,995	\$ 78,081	\$ 77,000	\$ 56,000	\$ 83,000
	\$ 7,885,673	\$ 9,072,990	\$ 7,851,000	\$ 5,944,000	\$ 8,509,000
<u>LICENSES & FEES</u>					
4110 VEHICLE LICENSES	\$ 70,149	\$ 67,198	\$ 68,000	\$ 72,000	\$ -
4115 PET LICENSES	\$ 192	\$ 240	\$ 100	\$ -	\$ -
4120 LIQUOR LICENSES	\$ 54,823	\$ 56,185	\$ 62,500	\$ 61,000	\$ 61,000
4125 BEACH TAGS	\$ 7,181	\$ 10,485	\$ 10,000	\$ 7,800	\$ 8,000
4126 PARK USER FEES	\$ 46,872	\$ 67,401	\$ 50,000	\$ 48,000	\$ 42,000
4127 RECREATIONAL PROGRAM FEES	\$ 138,983	\$ 162,945	\$ 150,000	\$ 115,000	\$ 160,000
4130 AMUSEMENT DEVICES	\$ 7,750	\$ 7,650	\$ 7,500	\$ 7,700	\$ 7,500
4135 APPLICATION FEES	\$ 36,286	\$ 28,858	\$ 15,000	\$ 11,000	\$ 15,000
4140 ENGINEERING FEES	\$ 57,059	\$ 36,334	\$ 35,000	\$ 10,000	\$ 30,000
4145 PLANNER FEES	\$ 7,850	\$ 11,398	\$ 8,000	\$ 7,000	\$ 9,000
4150 PLAN REVIEW FEES	\$ 18,079	\$ 27,851	\$ 35,000	\$ 19,500	\$ 35,000
4155 ANNEXATION FEES	\$ 29,825	\$ 610	\$ 10,000	\$ 10,000	\$ 11,300
4160 BUILDING PERMIT FEES	\$ 477,320	\$ 709,681	\$ 500,000	\$ 260,000	\$ 500,000
4165 ACREAGE IMPACT FEES	\$ 38,545	\$ 39,780	\$ 41,400	\$ 32,200	\$ 46,000
4166 FORESTER FEES	\$ 11,595	\$ 15,750	\$ 10,000	\$ 7,500	\$ 12,500
4170 MISC. LICENSES & FEES	\$ 13,124	\$ 12,051	\$ 6,000	\$ 5,000	\$ 10,000
4190 CABLE TV FRANCHISE	\$ 34,143	\$ 80,917	\$ 75,000	\$ 66,700	\$ 82,000
4191 WASTE HAULER FEES	\$ 1,750	\$ 3,000	\$ 1,700	\$ 2,500	\$ 2,500
	\$ 1,051,526	\$ 1,338,334	\$ 1,085,200	\$ 742,900	\$ 1,031,800
<u>FINES & FORFEITURES</u>					
4210 COURT FINES	\$ 402,907	\$ 376,853	\$ 430,000	\$ 248,000	\$ 405,000
4230 ALARM FINES & FEES	\$ 22,140	\$ 19,085	\$ 8,000	\$ 5,400	\$ 5,000
4240 ADMINISTRATIVE TOW FEES	\$ -	\$ -	\$ 60,000	\$ 70,000	\$ 150,000
	\$ 425,047	\$ 395,938	\$ 498,000	\$ 323,400	\$ 560,000

Village of Lincolnshire 2007 Annual Budget

ACCT DESCRIPTION	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
FUND 01 - GENERAL FUND REVENUES (continued)					
<u>ALLOTMENTS, GRANTS & REIMBURSEMENTS</u>					
4310 POLICE GRANTS	\$ -	\$ 29,722	\$ 56,000	\$ 35,000	\$ 45,600
4320 POLICE TRAINING REIMBURSE	\$ 5,784	\$ 1,208	\$ 7,700	\$ 7,500	\$ 7,500
4335 MISCELLANEOUS GRANTS	\$ 1,966	\$ 9,180	\$ 79,900	\$ 10,000	\$ 79,900
4340 POLICE SERVICES	\$ 142,497	\$ 139,888	\$ 150,000	\$ 100,000	\$ 150,000
	\$ 150,247	\$ 179,998	\$ 293,600	\$ 152,500	\$ 283,000
<u>MISCELLANEOUS REVENUE</u>					
4410 SALE OF SURPLUS PROPERTY	\$ 28,194	\$ 56,735	\$ 27,200	\$ 5,100	\$ 36,200
4430 OTHER INCOME	\$ 439,483	\$ 402,842	\$ 10,000	\$ 5,000	\$ 10,000
	\$ 467,677	\$ 459,577	\$ 37,200	\$ 10,100	\$ 46,200
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 102,267	\$ 247,008	\$ 315,000	\$ 211,000	\$ 475,000
4545 TRANSFER FROM PARK DEV FUND	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
4575 LOAN REPAYMENTS	\$ 85,000	\$ 86,283	\$ -	\$ -	\$ -
	\$ 187,267	\$ 333,291	\$ 515,000	\$ 411,000	\$ 675,000
TOTAL REVENUE	\$ 10,167,437	\$ 11,780,128	\$ 10,280,000	\$ 7,583,900	\$ 11,105,000
USE OF RESERVES	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
FUNDS AVAILABLE	\$ 10,167,437	\$ 11,780,128	\$ 12,280,000	\$ 9,583,900	\$ 11,105,000

Village of Lincolnshire 2007 Annual Budget

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 2007-08 are expected to increase over last year's budgeted revenues. The following table summarizes the major categories of revenue.

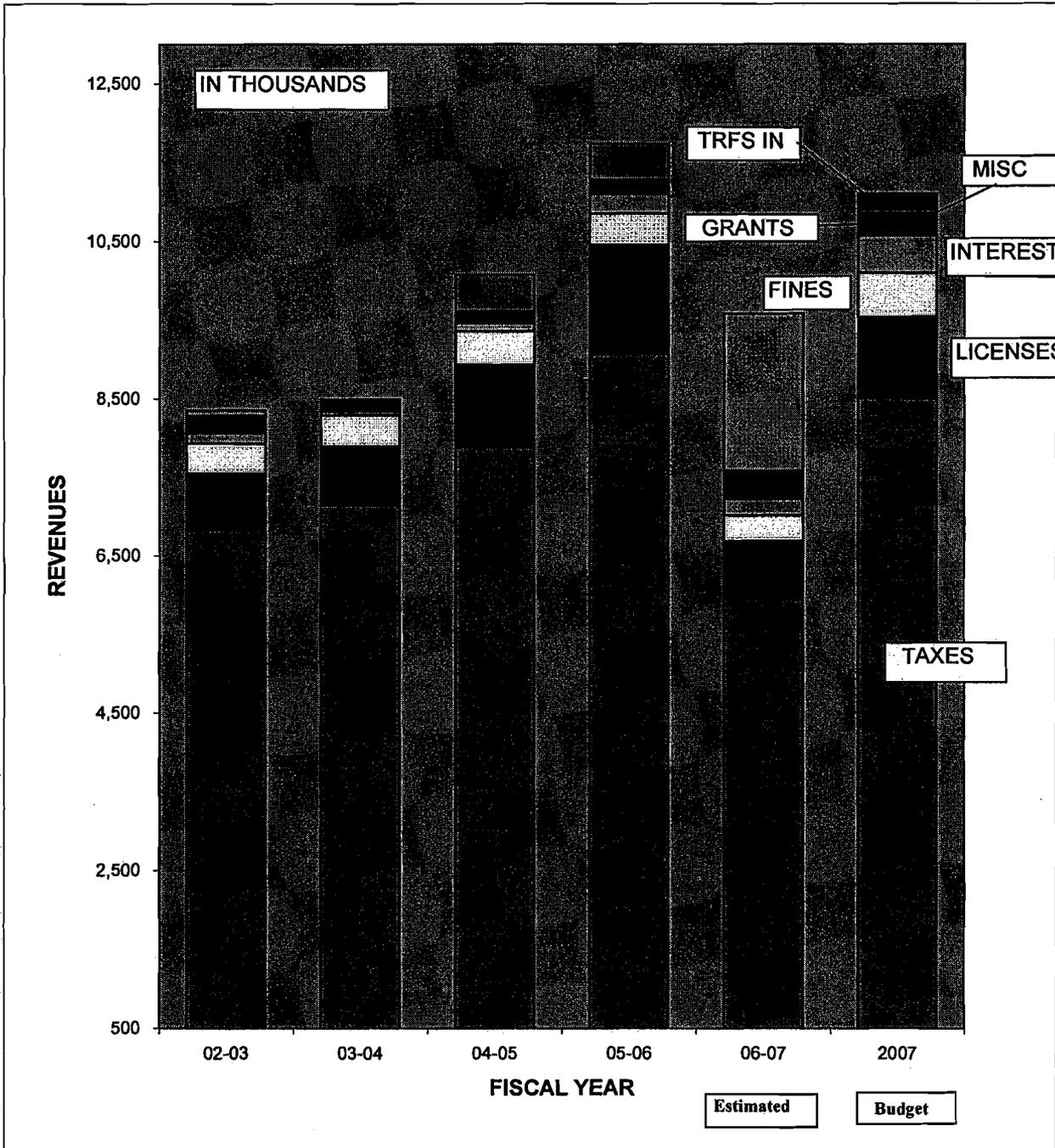
Category	Budget FY 06-07	Proposed FY 07-08	Change in Dollars	Percent Difference
Taxes	\$ 7,851,000	\$ 8,509,000	\$ 658,000	8.4%
Licenses & Fees	\$ 1,085,200	\$ 1,031,800	\$ (53,400)	-4.9%
Fines & Forfeitures	\$ 498,000	\$ 560,000	\$ 62,000	12.4%
Allotments, Grants & Reimbursements	\$ 293,600	\$ 283,000	\$ (10,600)	-3.6%
Miscellaneous	\$ 37,200	\$ 46,200	\$ 9,000	24.2%
Other Income	\$ 515,000	\$ 675,000	\$ 160,000	31.1%
Total	\$10,280,000	\$ 11,105,000	\$ 825,000	8.0%

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 2007-2008.

Village of Lincolnshire 2007 Annual Budget

GENERAL FUND

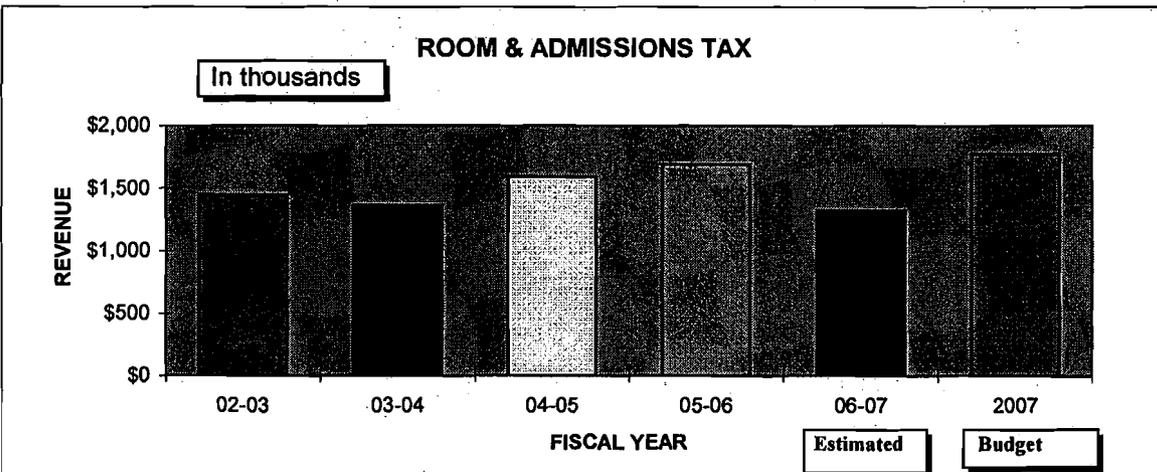
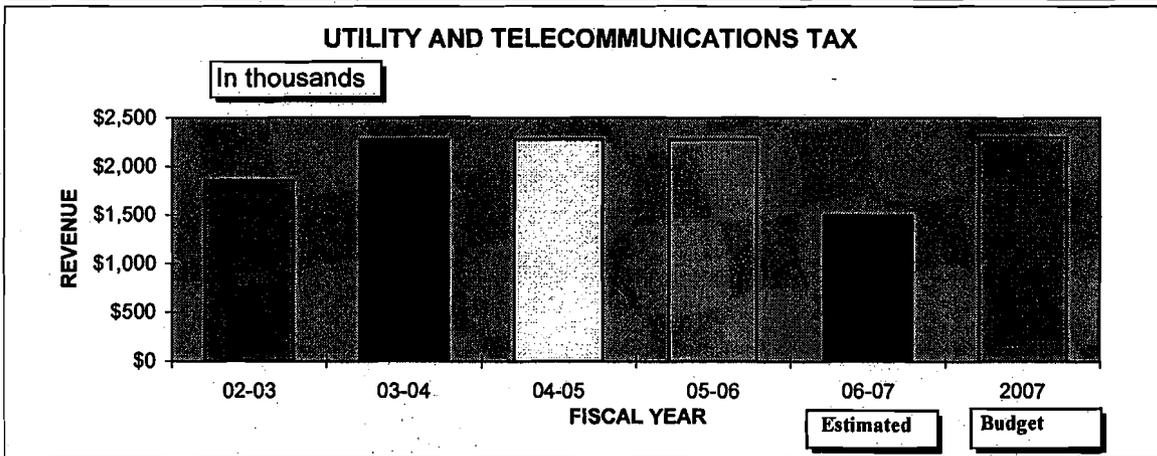
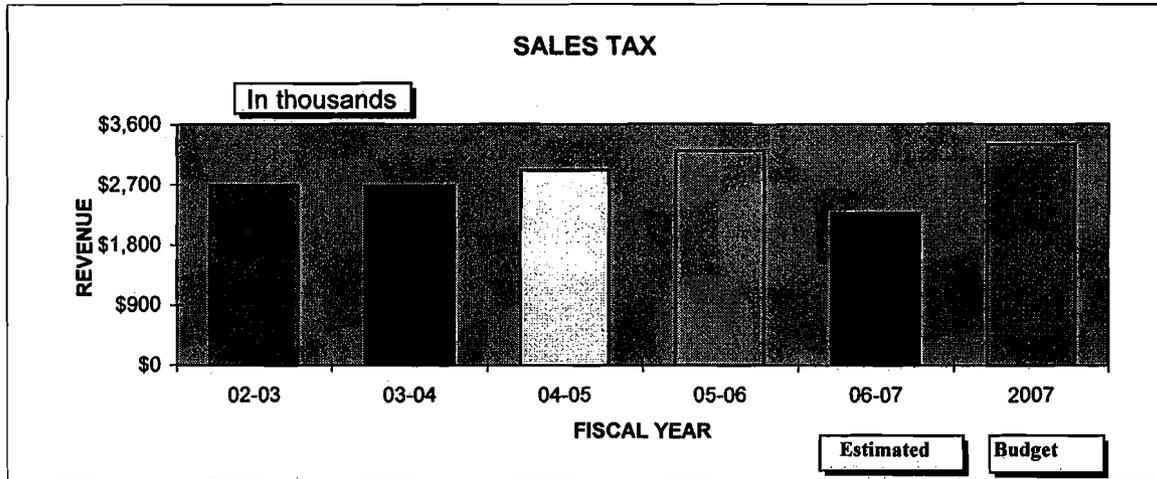
HISTORICAL REVENUES



Village of Lincolnshire 2007 Annual Budget

MAJOR REVENUE SOURCES

Four types of revenue sources account for 66% of the total projected revenues for FY 2007. These revenues are outlined as follows:



Village of Lincolnshire 2007 Annual Budget

Summary of General Fund Revenues

Taxes

4010 State Income Tax: Illinois State Income Tax allocated to Lincolnshire on a per capita basis.
The State projects \$79.80 per capita for the FY2007.

\$82.50 x 6,537 = \$ 539,300

4020 Sales Tax: 1% of Illinois Sales Tax collected within the Village limits.
Projecting a 6% increase in the sales tax receipts based upon new businesses opening in the Village in early 2007.

Aver \$260,000/month is projected to grow 6% x 12 = \$ 3,330,000

4030 Utility Tax: A 5% tax on specific utility sales (electricity, gas, cable) within the Village limits.

	<u>FY 05-06</u>	<u>Est FY06-07</u>	<u>Proj FY 2007</u>	
Commonwealth Edison	\$ 903,000	\$ 594,000	\$ 995,000	proj 10% growth from dereg
North Shore Gas	\$ 229,000	\$ 226,000	\$ 355,000	project 5% growth
	\$ 1,132,000	\$ 820,000	\$ 1,350,000	

4032 Telecommunications Tax:

Beginning January, 2003 the old Infrastructure Maintenance Fee and phone Utility tax was merged under legislation known as the Simplified Telecommunications Tax. Rates went from 5% to 4.5% but will now include in its taxable base all long-distance calls. The tax is collected by the State.

The seven largest telecommunication firms contribute approximately 95% of these taxes.

Aver \$77,000/month expected to grow 3% x 12 = \$ 950,000

4040 Room & Admissions Tax: A 5% tax on hotel room rentals, a 1.5% tax on live theater and 4% tax on movie theaters within the Village.

The combination of hotel occupancy rates and room rates will produce an increase of 8% over last year's budget. Theater revenues are estimated to be about the same.

5.0% Marriott Resort (Room Tax)	\$ 560,000
5.0% Marriott Courtyard (Room Tax)	\$ 180,000
5.0% Hampton Inn & Suites (Room Tax)	\$ 180,000
5.0% Homewood Suites (Room Tax)	\$ 155,000
5.0% Spring Hill Suites (Room Tax)	\$ 175,000
5.0% Staybridge Hotel (Room Tax)	\$ 165,000
4.0% Regal Cinemas (Admissions Tax)	\$ 220,000
1.5% Marriott Resort (Admissions Tax)	\$ 140,000
Total	\$ 1,775,000

Village of Lincolnshire 2007 Annual Budget

4050 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:

- 1) 175 homes and 30 condos will sell (approx 10% turnover)
- 2) The average value of a single family house sold was \$697,000
The average value of a condominium sold was \$457,000
- 3) The tax rate will remain at \$3.00 per \$1,000 of selling price
- 4) No commercial transfers are included in the budget
- 5) Some new development - multifamily, single family detached and single family attached dwellings will occur.

Projected Residential Sales	\$	409,000	
10 \$ 1,200,000	\$	3.00	\$ 36,000 New SFD
Total	\$	445,000	

4060 Road & Bridge Tax: The portion of Vernon Township Road & Bridge Tax allocated to the Village.

Modest growth is projected.

4091 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.

State projects \$12.70 per capita contribution over the prior year's estimated actual as the economy recovers.

\$12.70 x 6,537	\$	83,000
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Licenses and Fees

4110 Vehicle Licenses: An annual fee based upon the license classification of vehicles registered to or garaged in the Village for purposes of identification and to repair and maintain roadways.

Vehicle licenses are being eliminated in 2007.

4115 Pet Licenses: Pet licensing was eliminated during FY 2006-07.

4120 Liquor Licenses: Licenses to permit sale of alcoholic liquor.

Projected revenue is based on existing, authorized and issued licenses with no additional licenses anticipated in the upcoming year.

4125 Beach Tags: User fees for swimming and beach privileges at Spring Lake.

No changes in the fee schedule are anticipated and revenues should be average.

Village of Lincolnshire 2007 Annual Budget

4126 Park User Fees: User fees for the recreational use of North Park by Spring Lake Sports League, EuroSoccer and others. Includes payment for field usage and electricity cost for field lighting.

Agreements with the groups named above will continue at the same rates for FY 06-07 and revenues will continue in the same amounts.

4127 Recreation Programs: User fees structured to offset the cost of providing programs outlined in the Recreation account.

Similar revenues to FY 06-07 in recreation programming is projected for the year. Expenses for the programming can be found in Public Works-Recreation.

4130 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.

4135 Application Fees: Fees for processing annexation agreements, annexations, variations, subdivision rezoning and special use permit requests, as well as recapture district administration.

Average number of applications are anticipated.

4140 Engineering Fees: Fees for in-house engineering review of non-subdivided site improvements.

Average number of reviews are anticipated.

4145 Planner Fees: Fees for in-house planning and zoning compliance review.

Average number of reviews are anticipated.

4150 Plan Exam/Review Fees: Plan review fees generated from review of construction documents.

Average number of reviews are anticipated.

4155 Annexation Fees: A \$500 per acre fee for annexing property into the Village.

One 2.5-acre commercial property and one 19.7 acre residential property.

4160 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.

12 SF Detached Dwellings
7 Commercial Buildings
95 Commercial Alterations
95 SFR Alterations
95 Miscellaneous Permits

1 3-unit townhouse
Sedgebrook:
2 buildings totaling
259 units

Village of Lincolnshire 2007 Annual Budget

Allotments, Grants and Reimbursements

- 4310 **Police Grants:** Reimbursement from the U.S. Department of Justice's "Universal Hiring Grant" for expenses related to the addition of two police officers.
- 4318 **Forestry Grants:** None
- 4320 **Training Reimbursement:** State reimbursement of the successful completion of approved Police training. Due to change in the State funding formula, only basic training is now reimbursed. It is anticipated that one officer will attend basic recruit training in the current fiscal year.
- 4335 **Miscellaneous Grants:** The Village has been awarded a grant from the Illinois Environmental Protection Agency in the amount of \$79,900 for rehabilitation of the Spring Lake Park Inlet.
- 4340 **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

- 4410 **Sale of Surplus Equipment:** Proceeds from the sale of used equipment.
6 squad cars, 3 Public Works trucks and various pieces of Public Works equipment.
- 4430 **Other Income:** Includes winter plow service to private property, miscellaneous chargeable work, sale of code books, maps, insurance reimbursements, athletic field usage and meeting video and audio tapes.

Other Income

- 4510 **Interest Income:** Revenue from the investment of cash and cash reserves.
Investment earnings based on a market rate of 5%.
- 4575 **Loan Repayments:** Payments from other funds.
None - the last of existing loan payments were made during FY 2005-06.

Village of Lincolnshire 2007 Annual Budget

The Overhead Rate

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

Just as private sector contractors build the "cost of doing business" into their rate structures, the Village 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. These 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 in order to fund its bonded debt, and municipal and police pensions. The third component used is the total full-time employee hours employed by the Village.

$$\frac{\text{TOTAL GENERAL FUND EXPENDITURES + TAX LEVY COLLECTED (BUDGETED)}}{\text{FULL-TIME EMPLOYEES X 2,080 HOURS}} \quad \frac{\text{(FOR TWO PENSIONS)}}{\text{}} \quad \frac{\text{}}{\text{}}$$

TOTAL GF EXPENDITURES and TAX LEVIES (expenditures exclude transfers to other funds)	\$ 10,945,000
TOTAL FULL TIME EMPLOYEES	75

In the current fiscal year, the overhead rate will be: \$ 70.16 per labor hour billed

Village of Lincolnshire 2007 Annual Budget

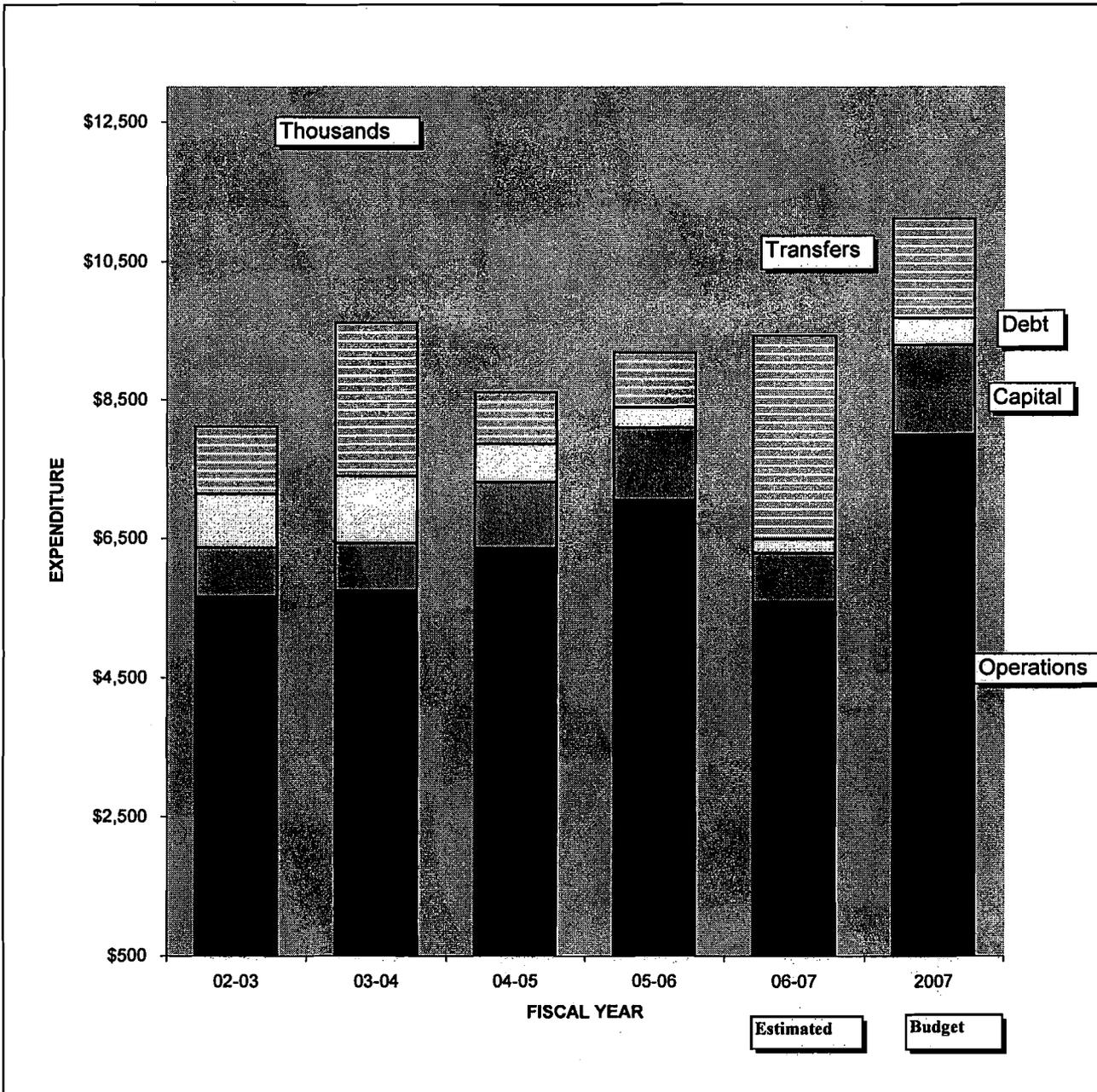
FUND 01- GENERAL FUND SUMMARY OF EXPENSES

ACCT DESCRIPTION	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
01 EXECUTIVE SERVICES	\$ 325,300	\$ 380,416	\$ 399,000	\$ 250,100	\$ 404,900
02 FINANCE	\$ 207,175	\$ 208,167	\$ 219,000	\$ 162,600	\$ 218,200
03 LEGAL	\$ 170,523	\$ 155,635	\$ 175,000	\$ 104,000	\$ 175,000
05 POLICE	\$ 2,109,484	\$ 2,484,277	\$ 2,684,000	\$ 1,950,500	\$ 2,708,900
08 COMMUNITY DEVELOPMENT	\$ 434,391	\$ 461,100	\$ 513,000	\$ 365,100	\$ 538,900
09 CD - FORESTRY	\$ 252,670	\$ 129,459	\$ 135,500	\$ 87,900	\$ 137,500
12 INSUR/COMMON EXPENSES	\$ 949,779	\$ 1,043,626	\$ 1,201,500	\$ 929,500	\$ 1,295,100
20 PW ADMINISTRATION	\$ 367,630	\$ 265,778	\$ 353,000	\$ 189,900	\$ 504,700
21 PW STREETS	\$ 1,173,116	\$ 1,241,503	\$ 1,055,500	\$ 836,700	\$ 1,195,500
22 PW PARKS	\$ 1,220,754	\$ 1,374,563	\$ 1,382,500	\$ 926,700	\$ 1,320,500
23 PW RECREATION	\$ 370,404	\$ 356,639	\$ 384,500	\$ 314,700	\$ 428,500
25 PW BUILDINGS	\$ 276,464	\$ 294,037	\$ 272,500	\$ 191,000	\$ 349,500
26 CAPITAL DEBT	\$ 747,000	\$ 793,635	\$ 3,457,000	\$ 3,135,700	\$ 1,820,000
TOTAL EXPENSES	\$ 8,604,690	\$ 9,188,835	\$ 12,232,000	\$ 9,444,400	\$ 11,097,200

Village of Lincolnshire 2007 Annual Budget

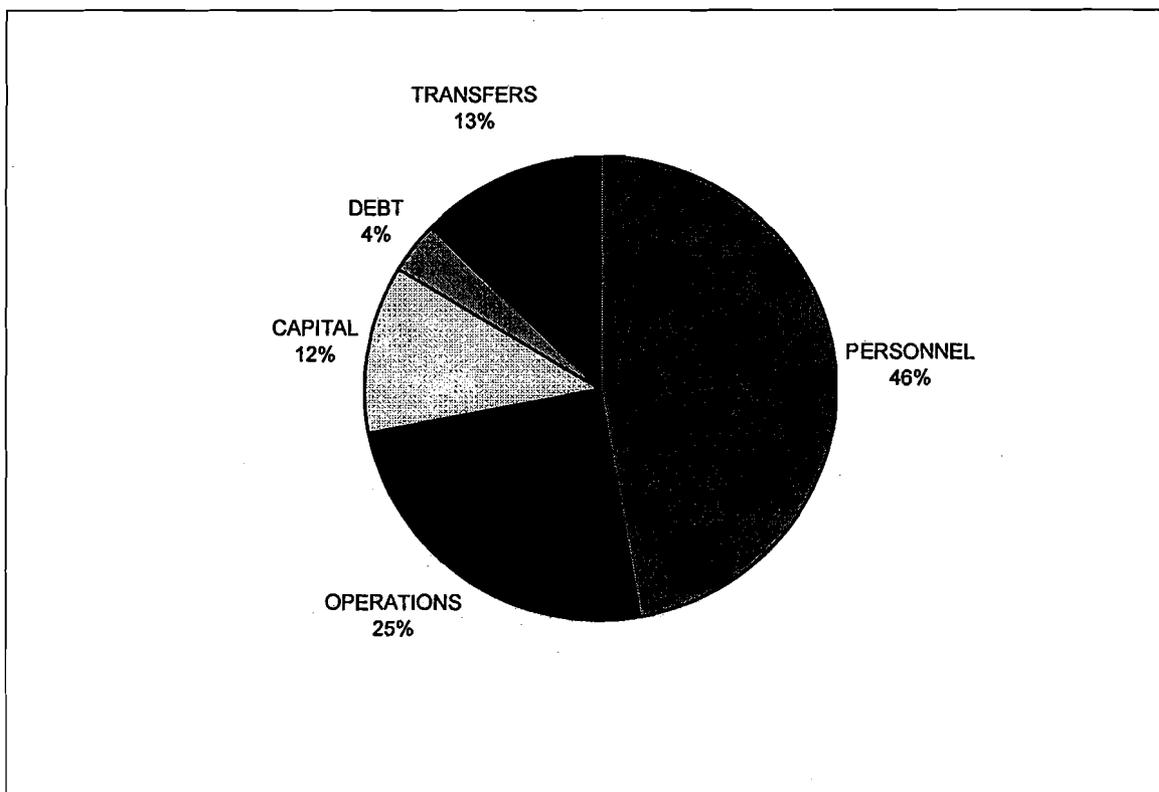
GENERAL FUND

HISTORICAL EXPENDITURES



Village of Lincolnshire 2007 Annual Budget

**GENERAL FUND APPROPRIATIONS
BY CATEGORY**



	(In thousands)
PERSONNEL COSTS	\$ 5,240
OPERATING COSTS	\$ 2,745
CAPITAL COSTS	\$ 1,293
DEBT SERVICE	\$ 392
TRANSFERS OUT	\$ 1,428
	<u>\$ 11,097</u>

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Executive Services	01-01
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Function

This account funds support services to Village Boards and Commissions and the Village Clerk as well as the overall management responsibility of the Village Manager. 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. In addition, the Village Manager is responsible for the day-to-day operation of Village functions, and thus is the immediate supervisor of the persons who manage the Village's four component departments: Community Development, Finance, Police and Public Works. These four departments comprise public safety and protection functions such as police protection, crime prevention and building safety, public utilities such as the public water supply and sanitary and storm sewer functions. In addition, the Village Manager is the principal staff spokesperson regarding Village matters. The Annual Budget is prepared jointly by Executive Services and Finance.

Significant Goals/Objectives

- Provide direct services without the use of property taxes
- Inform residents of services, programs and policy decisions
- Obtain Distinguished Budget Award for the 22nd consecutive year
- Conduct a comprehensive review of Village services and programs through multi-year, Village wide surveys (Village Board directed goal)
- Plan for and hold Village's 50th Anniversary (Village Board directed goal)

Capital Projects

- None

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Executive Services	01-01
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 280,221	\$ 313,177	\$ 325,600	\$ 221,000	\$ 341,000
Contractual Services	\$ 9,386	\$ 29,713	\$ 24,800	\$ 7,600	\$ 24,800
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 35,693	\$ 37,526	\$ 48,600	\$ 21,500	\$ 39,100
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 325,300	\$ 380,416	\$ 399,000	\$ 250,100	\$ 404,900

Staffing (Full Time Equivalents)

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Village Manager	0.80	0.80	0.80	0.80	0.80
Executive Secretary	0.80	0.80	0.80	0.80	0.80
Deputy Village Clerk	0.80	0.80	0.80	0.80	0.80
Administrative Assistant	0.80	0.80	0.80	0.80	0.80
Clerk	0.50	0.30	0.30	0.30	0.30
Production Assistants	0.40	0.40	0.40	0.40	0.40
Total	4.10	3.90	3.90	3.90	3.90

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Village Board Meetings	56	72	40	32	30
Ordinances Prepared	71	64	55	40	65
Resolutions Prepared	10	10	10	6	10
Resident Mailings	13	13	14	9	14
Personnel Searches	4	3	8	8	8
Budget Award Received	Yes	Yes	Yes	Yes	Yes

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 01-DISBURSEMENTS/EXECUTIVE SERVICES

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 278,760	\$ 310,934	\$ 324,000	\$ 220,000	\$ 340,000
6020 OVERTIME SALARIES	\$ 1,461	\$ 2,243	\$ 1,600	\$ 1,000	\$ 1,000
	\$ 280,221	\$ 313,177	\$ 325,600	\$ 221,000	\$ 341,000
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ -	\$ 16,197	\$ 11,500	\$ -	\$ 11,500
6130 EQUIPMENT MAINTENANCE	\$ 120	\$ 178	\$ 200	\$ 100	\$ 200
6140 PROFESSIONAL SERVICES	\$ 6,874	\$ 11,038	\$ 11,000	\$ 6,000	\$ 11,000
6190 OUTSIDE SERVICES	\$ 2,392	\$ 2,300	\$ 2,100	\$ 1,500	\$ 2,100
	\$ 9,386	\$ 29,713	\$ 24,800	\$ 7,600	\$ 24,800
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 9,370	\$ 9,553	\$ 9,500	\$ 7,300	\$ 10,000
6320 VEHICLE EXPENSE	\$ 4,500	\$ 4,500	\$ 4,500	\$ 3,000	\$ 4,500
6330 PROFESSIONAL DEVELOPMENT	\$ 3,437	\$ 3,175	\$ 4,000	\$ 3,200	\$ 4,000
6340 PUBLICATIONS	\$ 365	\$ 618	\$ 800	\$ 500	\$ 500
6350 CLASSIFIED ADS	\$ 5,457	\$ 3,162	\$ 4,500	\$ 2,000	\$ 4,000
6370 BOARDS & COMMISSIONS	\$ 1,725	\$ 2,191	\$ 3,500	\$ 2,500	\$ 3,500
6390 BUSINESS EXPENSES	\$ 10,839	\$ 14,327	\$ 21,800	\$ 3,000	\$ 12,600
	\$ 35,693	\$ 37,526	\$ 48,600	\$ 21,500	\$ 39,100
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 325,300	\$ 380,416	\$ 399,000	\$ 250,100	\$ 404,900

Village of Lincolnshire 2007 Annual Budget

Program Notes

	<u>Budget 06-07</u>	<u>Budget 2007</u>
6120 Printing		
Annual Report/Village Directory	\$ 11,500	\$ 11,500
Total	\$ 11,500	\$ 11,500
6140 Professional Services		
Employee Assistance Program	\$ 2,100	\$ 2,100
Pre-employment Physicals	\$ 2,300	\$ 2,300
Regular Employee Physicals	\$ 1,800	\$ 1,800
Specialized Applicant Testing	\$ 3,500	\$ 3,500
Miscellaneous	\$ 600	\$ 600
Mandatory Drug/Alcohol Testing	\$ 700	\$ 700
Total	\$ 11,000	\$ 11,000
6190 Outside Services		
Bulk Mail Preparation	\$ 2,000	\$ 2,000
Photo Processing	\$ 100	\$ 100
Total	\$ 2,100	\$ 2,100
6310 Memberships		
Illinois City Management Association	\$ 450	\$ 450
Illinois Municipal League	\$ 600	\$ 600
International City/County Management Association	\$ 1,300	\$ 1,350
Lake County Municipal League	\$ 1,250	\$ 1,300
Northeast Illinois Planning Commission	\$ 500	\$ 500
Northwest Municipal Conference	\$ 4,500	\$ 4,800
Greater Lincolnshire Area Chamber of Commerce	\$ 250	\$ 250
Transportation Management Agency of Lake Cook Corridor	\$ 250	\$ 250
International Personnel Management Association	\$ 300	\$ 300
Total	\$ 9,400	\$ 9,800
6370 Boards & Commissions		
Regional Associations	\$ 500	\$ 500
Chamber of Commerce	\$ 500	\$ 500
Miscellaneous Meetings	\$ 500	\$ 500
Recognition of Retiring Officials	\$ 500	\$ 500
Training & Development	\$ 500	\$ 500
Meeting Refreshments	\$ 1,000	\$ 1,000
Total	\$ 3,500	\$ 3,500
6390 Business Expense		
Lake County Recorder	\$ 600	\$ 600
Condolences	\$ 600	\$ 600
Employee Picnic/Appreciation Dinner	\$ 6,000	\$ 6,500
Employee Service Recognition	\$ 2,900	\$ 2,900
Fitness Program Awards	\$ 500	\$ 500
Incentive Program	\$ 10,000	\$ -
Miscellaneous	\$ 1,200	\$ 1,500
Total	\$ 21,800	\$ 12,600

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Finance	01-02
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Function

The Finance Department is responsible for all the financial accounting records and reporting of the Village. The Department accounts for all cash that flows in and out of the government. Any cash not immediately required to pay obligations is invested. During the year Finance is also responsible for the administration of the vehicle and pet registration systems, collection of real estate transfer taxes, accountability and control of Village property and the administration and oversight of the various insurance related functions (i.e.-insurance coverage, claims processing, risk management program) Water and sewer utility billing is administered under Finance while the expenditures portion falls under Public Works. After the close of the fiscal year, Finance works with the outside auditors who are responsible to examine the Village accounts and internal control systems and report 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 for the immediately prior twelve months. The front desk receptionist and switchboard duties are also the responsibility of Finance. The Annual Budget is prepared jointly by the Finance and Executive Services departments. The police pension bookkeeping is performed by Finance. The acquisition of loans to fund specific capital projects is a financial function, as is the establishment and the maintenance of banking relations with financial institutions that service the Village's liquid assets and debt obligations.

Significant Goals/Objectives

- Completion of the FY 06-07 fiscal year audit and the production of the Comprehensive Annual Financial Report
- Continued conversion of the Village's paper documents into digitized format (Village Board directed goal)
- Revision of the internal control/procurement manual
- Development of a financial analysis model to manage debt service

Capital Projects

- None

***Multiple Funds/Divisions**

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Finance	01-02
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 168,452	\$ 173,519	\$ 181,000	\$ 136,000	\$ 184,500
Contractual Services	\$ 32,058	\$ 30,136	\$ 32,300	\$ 23,200	\$ 28,700
Commodities	\$ 1,503	\$ 1,566	\$ 1,400	\$ 900	\$ 200
Other Charges	\$ 2,473	\$ 2,946	\$ 4,300	\$ 2,500	\$ 4,800
Capital Outlay	\$ 2,689	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 207,175	\$ 208,167	\$ 219,000	\$ 162,600	\$ 218,200

Staffing (Full Time Equivalents)

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Director of Financial Systems	0.70	0.80	0.80	0.80	0.80
Account Clerk Supervisor	0.70	0.80	0.80	0.80	0.80
Finance Secretary/Receptionist	0.70	0.80	0.80	0.80	0.80
Total	2.10	2.40	2.40	2.40	2.40

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
No. Taxable Property Transfers	194	176	210	105*	200
Aver. Yield/Investments	1.76%	3.91%	5.00%	4.75%	5.25%
No. Checks Processed	4,140	4,830	5,000	3,240*	5,000
No. Cash Transactions Processed	7,949	8,122	8,300	8,200*	8,400
Vehicle Licenses Processed	4,514	4,791	4,600	4,635*	4,800
Water/Sewer Customers	2,175	2,305	2,360	2,315	2,325
Percentage/On-time Water bills	99%	99%	99%	99%	99%

*fiscal year ended Dec. 2006

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 02-DISBURSEMENTS/FINANCE

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 163,658	\$ 165,529	\$ 175,000	\$ 132,000	\$ 180,000
6020 OVERTIME SALARIES	\$ 4,794	\$ 7,990	\$ 6,000	\$ 4,000	\$ 4,500
	\$ 168,452	\$ 173,519	\$ 181,000	\$ 136,000	\$ 184,500
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ 1,262	\$ -	\$ 1,600	\$ 800	\$ 1,000
6130 EQUIPMENT MAINTENANCE	\$ 2,397	\$ 2,214	\$ 2,800	\$ 2,100	\$ 2,800
6140 PROFESSIONAL SERVICES	\$ 27,019	\$ 26,604	\$ 26,600	\$ 19,000	\$ 23,500
6150 LEGAL NOTICES	\$ 715	\$ 542	\$ 600	\$ 600	\$ 600
6190 OUTSIDE SERVICES	\$ 665	\$ 776	\$ 700	\$ 700	\$ 800
	\$ 32,058	\$ 30,136	\$ 32,300	\$ 23,200	\$ 28,700
<u>COMMODITIES</u>					
6220 LICENSING SUPPLIES	\$ 1,503	\$ 1,566	\$ 1,400	\$ 900	\$ 200
	\$ 1,503	\$ 1,566	\$ 1,400	\$ 900	\$ 200
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 891	\$ 981	\$ 1,300	\$ 1,300	\$ 1,300
6330 PROFESSIONAL DEVELOPMENT	\$ 180	\$ 401	\$ 1,500	\$ 400	\$ 1,400
6340 PUBLICATIONS	\$ 539	\$ 774	\$ 800	\$ 500	\$ 800
6386 MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 700
6390 BUSINESS EXPENSES	\$ 863	\$ 790	\$ 700	\$ 300	\$ 600
	\$ 2,473	\$ 2,946	\$ 4,300	\$ 2,500	\$ 4,800
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ 2,689	\$ -	\$ -	\$ -	\$ -
	\$ 2,689	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 207,175	\$ 208,167	\$ 219,000	\$ 162,600	\$ 218,200

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6120 Printing		
Application Forms		
Checks		
Total	\$ 1,600	\$ 1,000
6130 Equipment Maintenance		
Postage Meter Rental/Maintenance		
Typewriter/Mail Machine/Postage Scale/Printer		
Total	\$ 2,800	\$ 2,800
6140 Professional Services		
Audits*	\$ 19,700	\$ 23,500
Actuarial Analysis - Police Pension Fund	\$ 6,900	\$ -
Total	\$ 26,600	\$ 23,500
6190 Outside Services		
Government Finance Officers Association Financial Report Award	\$ 420	\$ 450
Government Finance Officers Association Budget Award	\$ 250	\$ 250
Delivery Service	\$ 50	\$ 50
Total	\$ 720	\$ 750
6220 Licensing Supplies		
Swim Tags		
Real Estate Transfer Stamps		
Total	\$ 1,400	\$ 200
6310 Memberships		
Public Sector Risk Management Association (PRIMA)	\$ 320	\$ 310
Illinois/Metro Government Finance Officers Association	\$ 150	\$ 150
National Government Finance Officers Association	\$ 200	\$ 200
Lincolnshire Rotary Club/ Government Mgmt Info Systems	\$ 575	\$ 640
Total	\$ 1,245	\$ 1,300
6330 Professional Development		
Training/Tuition Reimbursement	\$ 1,500	\$ 1,400
6390 Business Expenses		
Senior Citizen Tax Relief	\$ 200	\$ 200
Miscellaneous	\$ 500	\$ 500
Total	\$ 700	\$ 700

*Multiple Funds/Divisions

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Legal	01-03
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Function

This account tracks the activity of the law firms on retainer to the Village as the Village Attorney, Village Prosecutor and Village Labor Counsel.

Significant Goals/Objectives

After review of proposals and interviews of a prospective Village Attorney, Village Prosecutor and Village Labor Counsel firms, the following firms were appointed during the current fiscal year.

Village Attorney: Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, PC

Village Prosecutor: Smith and LaLuzerne

Village Labor Counsel: Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, PC

Capital Projects

- None

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Legal	01-03
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 170,523	\$ 155,635	\$ 175,000	\$ 104,000	\$ 175,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 170,523	\$ 155,635	\$ 175,000	\$ 104,000	\$ 175,000

Staffing (Full Time Equivalents)

No staff is funded through this account

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Fine Revenue	\$ 403,000	\$ 376,853	\$ 430,000	\$ 248,000	\$ 410,000

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 03-DISBURSEMENTS/LEGAL

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>CONTRACTUAL SERVICES</u>					
6140 PROFESSIONAL SERVICES	\$ 170,523	\$ 155,635	\$ 175,000	\$ 104,000	\$ 175,000
TOTAL DISBURSEMENTS	\$ 170,523	\$ 155,635	\$ 175,000	\$ 104,000	\$ 175,000

Village of Lincolnshire 2007 Annual Budget

Program Notes

6140 Professional Services

Budget 06-07

Budget 2007

Breakdown of Expenditures:

Village Attorney Services by Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, PC

General Legal Services	\$ 120,000	\$ 120,000
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Labor Counsel Services by Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, PC

Contract Negotiation	\$ -	
Grievance and Administration Counsel	\$ 2,000	\$ 2,000
Total	\$ 2,000	\$ 2,000

Village Prosecution by Smith and LaLuzerne

Jury Court	\$ 55,000	\$ 55,000
Court Sessions	\$ 22,000	\$ 22,000
Total	\$ 77,000	\$ 77,000

Grand Total	\$ 199,000	\$ 199,000
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Total Budgeted Expenditure:	\$ 199,000	\$ 199,000
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01-03 Legal Expenses (Village Attorney)	\$ 96,000	\$ 96,000
(Labor Counsel)	\$ 2,000	\$ 2,000
(Village Prosecutor)	\$ 77,000	\$ 77,000
	\$ 175,000	\$ 175,000

02-01 Water & Sewer Administration	\$ 24,000	\$ 24,000
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Grand Total	\$ 199,000	\$ 199,000
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Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Police	01-05
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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, telecommunications, 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 Drug Abuse Resistance Education (D.A.R.E.), and Village licensing investigation and enforcement.

Significant Goals/Objectives

- Continue with the development of accreditation standards, policies and procedures in accordance with Commission on Accreditation of Law Enforcement Agencies (CALEA) guidelines (Village Board directed-goal)
- Through a service agreement, continue with the full-time provision of a Police/School Liaison Officer to Stevenson High School
- Continue with the second year of a three-year Federal Universal Hiring Program Grant
- Conduct a 5-year police services and staffing analysis program for the Police Department (Village Board directed goal)
- Conduct a comprehensive review and update of the Village's Emergency & Disaster Preparedness Plan (Village Board directed goal)
- Conduct an area coverage study of the Village's Emergency Warning Siren System given newly annexed properties (Village Board directed goal)
- Conduct a comprehensive needs assessment for the replacement of the Village's telephone system (Village Board directed goal)
- Develop and implement the National Incident Management System (NIMS) for response to domestic emergencies (Village Board directed goal)

Capital Projects

- Vehicle Replacement	\$ 65,000
- Vehicle Equipment Transfer	\$ 13,500
- Mobile Data Computer/In-Car Video Camera	\$ 16,000
- Radio Replacement and Upgrade	\$ 7,200
- Marked Squad Light Bars	\$ 8,000
- Crash Reconstruction Data Collection System	\$ 2,000
- High Resolution Evidence Camera	\$ 1,700
- Traffic Radar Unit Upgrade	\$ 3,000
- Tactical Weapon Replacement	\$ 2,500
- Incident Scene Computer System	\$ 3,000
- Crime Prevention/Public Information Computer	\$ 1,500
	<u>\$ 123,400</u>

*Multiple Funds/Divisions

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Police	01-05
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 1,760,852	\$ 2,042,314	\$ 2,200,000	\$ 1,610,000	\$ 2,220,000
Contractual Services	\$ 73,580	\$ 76,544	\$ 114,300	\$ 83,700	\$ 119,300
Commodities	\$ 14,866	\$ 16,232	\$ 21,000	\$ 10,000	\$ 21,000
Other Charges	\$ 160,002	\$ 197,278	\$ 216,000	\$ 146,800	\$ 225,200
Capital Outlay	\$ 100,184	\$ 151,909	\$ 132,700	\$ 100,000	\$ 123,400
TOTAL	\$ 2,109,484	\$ 2,484,277	\$ 2,684,000	\$ 1,950,500	\$ 2,708,900

Staffing (Full Time Equivalents)

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Chief of Police	1.00	1.00	1.00	1.00	1.00
Commander	2.00	2.00	2.00	2.00	2.00
Sergeant	4.00	4.00	4.00	4.00	4.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	14.00	16.00	16.00	16.00	16.00
Secretary	1.00	1.00	1.00	1.00	1.00
Telecommunications Supervisor	0.00	0.00	0.00	0.00	0.00
Telecommunicator	1.20	1.20	1.20	1.20	1.20
Records Clerk	1.20	1.80	1.80	1.80	1.80
Community Service Officer	2.00	2.00	2.00	2.00	2.00
Crossing Guard	0.70	0.70	0.00	0.00	0.00
Total	29.10	31.70	31.00	31.00	31.00

Performance Indicators

Indicator	Actual CY 2004	Actual CY 2005	Budget CY 2006	Estimate CY 2006	Budget CY 2007
Calls For Service	49,639	57,528	58,000	58,500	58,000
Total Reports	3,509	3,469	3,500	3,500	3,500
Arrests (Includes traffic)	9,235	9,699	9,800	9,600	9,700
DUI Arrests	160	125	130	135	130
UCR Crimes	159	164	180	165	170
UCR Clearance Rate	7%	30%	20%	22%	20%
House Watches	2,910	3,042	3,100	3,050	3,000

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6310 Memberships		
FBI National Academy Associates	\$ 100	\$ 100
Illinois FBI National Academy Associates	\$ 50	\$ 50
Emergency Management Coordinating Council	\$ 60	\$ 60
Lake County Chiefs of Police Association	\$ 75	\$ 75
Illinois Association of Chiefs of Police	\$ 200	\$ 200
National DARE Officers Association	\$ 75	\$ 75
Illinois Juvenile Officials	\$ 100	\$ 60
Illinois Police Accreditation Coalition	\$ 100	\$ 100
Illinois Crime Prevention Association	\$ 100	\$ 100
International Association of Chiefs of Police	\$ 100	\$ 100
Illinois DARE Officers Association	\$ 100	\$ 100
Northern Illinois Police Alarm System/ ILEAS	\$ 400	\$ 450
International Police Bike Association	\$ 80	\$ 80
National Field Training Officers Association (2 officers)	\$ 100	\$ 100
Miscellaneous Memberships	\$ 360	\$ 400
Lake County Major Crimes Task Force	\$ 500	\$ 500
Total	\$ 2,500	\$ 2,550
6330 Professional Development		
Certified Training Courses, Seminars and Conferences	\$ 10,000	\$ 12,000
North East Multi-Regional Training	\$ 2,500	\$ 3,000
NIPAS Emergency Services Team Training	\$ 3,300	\$ 3,500
NIPAS Mobile Field Force Training	\$ 800	\$ 1,500
Tuition Reimbursement	\$ 2,500	\$ 3,000
Northwestern Staff & Command-Executive Management	\$ 3,000	\$ 3,000
Highland Park Firearms Training Center	\$ 2,400	\$ 2,500
Vehicle Crash Reconstruction	\$ 2,500	\$ 2,500
Total	\$ 27,000	\$ 31,000
6360 Uniforms		
Replacement Uniforms	\$ 10,000	\$ 10,000
Body Armor Replacements	\$ 4,000	\$ 4,000
Jacket Replacements	\$ 1,000	\$ 1,000
NIPAS Uniforms	\$ 500	\$ 500
Uniform Cleaning	\$ 7,000	\$ 8,100
Total	\$ 22,500	\$ 23,600
6386 Minor Equipment		
Officer Personal Safety Equipment	\$ 3,500	\$ 3,500
Minor Office and Vehicle Equipment	\$ 2,500	\$ 2,500
Firearm Replacements	\$ 2,000	\$ 2,000
Total	\$ 8,000	\$ 8,000
6390 Business Expense		
Lake County Gun Buy-Back Program	\$ 500	\$ 500
Community Oriented Awareness & Prevention Programs	\$ 3,000	\$ 3,000
Lincolnshire Explorer Post Operations & Supplies	\$ 2,000	\$ 2,000
NIPAS Officer Testing	\$ 1,000	\$ 1,000
Meeting Expenses, Vehicle Titles/Plates, Other Misc. Expenses	\$ 2,500	\$ 2,500
Total	\$ 9,000	\$ 9,000

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Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Community Development	01-08
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Function

Community Development expenses include all costs incurred due to review and monitoring of building and development activities throughout the Village. The Department has primary responsibility for the review and enforcement of the following regulatory codes and ordinances:

- Building
- Health
- Landscape and Tree Preservation
- Sign Control
- Subdivision
- Zoning

These regulations, combined with the policies of the Comprehensive Plan, are the tools the Department employs to ensure development of the highest possible quality while promoting orderly and balanced patterns of community growth. The Department of Community Development also prepares agendas, technical studies and reports for the Architectural Review Board and Zoning Board to assist them in making recommendations to the Village Board.

Significant Goals/Objectives

- Develop distribution materials to attract and retain successful, revenue generating businesses
- Review and update specific sections of the zoning code to ensure consistency with current Village goals and policies
- Continue to evaluate future of special census desirability (Village Board directed goal)
- Continue the evaluation of properties identified by the Mayor and Board of Trustees as desirable for annexation and initiate annexation proceedings (Village Board directed goal)
- Develop a Village-wide survey of property maintenance, zoning and sign code violations, with accompanying enforcement program (Village Board directed goal)
- Conduct a comprehensive review of the Village's development impact fees and adjust where appropriate (Village Board directed goal)
- Conduct a comprehensive review of the Village's commercial sign code (Village Board directed goal)
- Investigate the benefits and costs of a contractor licensing program Village Board directed goal)

Capital Projects

- File Storage System \$ 20,000

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Community Development	01-08
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 397,477	\$ 425,684	\$ 459,000	\$ 326,500	\$ 464,000
Contractual Services	\$ 24,245	\$ 20,778	\$ 19,600	\$ 13,700	\$ 15,400
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 12,669	\$ 14,638	\$ 34,400	\$ 24,900	\$ 39,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 20,000
TOTAL	\$ 434,391	\$ 461,100	\$ 513,000	\$ 365,100	\$ 538,900

Staffing (Full Time Equivalents)	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Director of Community Development	0.00	0.00	0.00	0.00	1.00
Planning Manager	1.00	1.00	1.00	1.00	0.00
Development Manager	1.00	1.00	1.00	1.00	0.00
Planner	1.00	1.00	1.00	1.00	2.00
Chief Building Code Administrator	1.00	1.00	1.00	1.00	1.00
Building/Engineering Inspector	0.75	0.75	1.25	0.75	0.75
Property Maintenance Inspector	0.00	0.00	0.00	0.50	0.50
Building Permits Clerk	0.00	0.00	0.00	0.00	0.50
Village Forester	0.50	0.50	0.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00	1.00
Total	6.25	6.25	6.25	6.25	6.75

Performance Indicators	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Indicator					
Zoning Board Development Reviews	16	18	15	28	20
Architectural Review Board Reviews	29	39	20	25	20
Plan Review Hours	410	440	450	300	500
Building Permits Issued	441	469	450	330	500
Valuation (In thousands)	\$54,064	\$85,443	\$70,000	\$67,000	\$100,000
No. of New Com/Office/Warehouse Buildings	6	8	6	3	7
No. of New Housing Units	203	168	415	156	284
Sq. Ft. New Com Bldgs (In thousands)	53	55	156	84	142
Sq. Ft. New Office/Warehouse Bldg (In thous)	36	130	0	0	49

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 08-DISBURSEMENTS/COMMUNITY DEVELOPMENT

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 390,819	\$ 417,766	\$ 451,000	\$ 318,000	\$ 455,000
6020 OVERTIME SALARIES	\$ 6,658	\$ 7,918	\$ 8,000	\$ 8,500	\$ 9,000
	<u>\$ 397,477</u>	<u>\$ 425,684</u>	<u>\$ 459,000</u>	<u>\$ 326,500</u>	<u>\$ 464,000</u>
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ -	\$ 65	\$ -	\$ -	\$ -
6130 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
6140 PROFESSIONAL SERVICES	\$ 4,000	\$ 1,806	\$ 2,000	\$ 1,500	\$ 2,000
6150 LEGAL NOTICES	\$ 379	\$ 248	\$ 400	\$ 200	\$ 400
6190 OUTSIDE SERVICES	\$ 19,866	\$ 18,659	\$ 17,200	\$ 12,000	\$ 13,000
	<u>\$ 24,245</u>	<u>\$ 20,778</u>	<u>\$ 19,600</u>	<u>\$ 13,700</u>	<u>\$ 15,400</u>
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 4,010	\$ 3,162	\$ 14,600	\$ 14,400	\$ 14,500
6320 VEHICLE EXPENSE	\$ 3,225	\$ 3,558	\$ 4,200	\$ 2,800	\$ 4,300
6330 PROFESSIONAL DEVELOPMENT	\$ 3,261	\$ 5,720	\$ 7,200	\$ 4,000	\$ 9,700
6340 PUBLICATIONS	\$ 509	\$ 404	\$ 900	\$ 700	\$ 3,200
6370 BOARDS & COMMISSIONS	\$ -	\$ -	\$ 500	\$ 200	\$ 500
6390 BUSINESS EXPENSES	\$ 1,664	\$ 1,794	\$ 7,000	\$ 2,800	\$ 7,300
	<u>\$ 12,669</u>	<u>\$ 14,638</u>	<u>\$ 34,400</u>	<u>\$ 24,900</u>	<u>\$ 39,500</u>
<u>CAPITAL OUTLAY</u>					
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>
TOTAL DISBURSEMENTS	\$ 434,391	\$ 461,100	\$ 513,000	\$ 365,100	\$ 538,900

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6140 Professional Services		
Appraisal Services	\$ 2,000	\$ -
Space Planning Consultant	\$ -	\$ 2,000
Total	\$ 2,000	\$ 2,000
6190 Outside Services		
Photography & Reproduction	\$ 400	\$ 500
Village Map Framing	\$ 300	\$ 450
Chamber of Commerce Map & Guide	\$ 16,500	\$ 12,000
Total	\$ 17,200	\$ 12,950
6310 Memberships		
American Planning Association (3)	\$ 875	\$ 550
International Code Council (2)	\$ 120	\$ 120
National Fire Protection Association	\$ 150	\$ 150
Northwest Building Officials & Code Administrators (3)	\$ 90	\$ 90
Urban Land Institute (2)	\$ 750	\$ 750
Illinois Tax Increment Finance Association	\$ 390	\$ 400
Illinois Association of Code Enforcement (3)	\$ 75	\$ 75
American Institute of Architects	\$ 700	\$ 700
Association of Licensed Architects	\$ 120	\$ 120
National Council Architectural Registration Board	\$ 175	\$ 175
Architecture License	\$ 80	\$ 80
American Institute of Certified Planners	\$ 125	\$ 110
Lake County Partners	\$ 800	\$ 850
Lake County Convention and Visitors Bureau	\$ 10,000	\$ 10,000
International Council of Shopping Centers	\$ 150	\$ 150
	\$ 14,600	\$ 14,320
6330 Professional Development		
Planning Conferences, Seminars, Workshops	\$ 3,500	\$ 3,200
Building Inspector Training	\$ -	\$ 2,000
Planner Training & Tuition Reimbursement	\$ 500	\$ 2,000
Building Conferences & Seminars	\$ 3,200	\$ 2,500
Total	\$ 7,200	\$ 9,700
6340 Publications		
American Planning Association Publications (APA)	\$ 400	\$ 400
Building Code Reference Materials	\$ -	\$ 1,900
Professional Reference Materials	\$ 500	\$ 900
	\$ 900	\$ 3,200
6370 Boards and Commissions		
Architectural Review Board, Zoning Board	\$ 500	\$ 500
6390 Business Expense		
Miscellaneous	\$ 1,450	\$ 1,600
Equipment & Clothing	\$ 550	\$ 700
Economic Development - Promotional Material	\$ 3,500	\$ 3,500
Economic Development - Conferences and Trade Shows	\$ 1,500	\$ 1,500
Total	\$ 7,000	\$ 7,300

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Community Development	01-09 Forestry
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Function

The Forestry Division is responsible for the enforcement of the Tree Preservation and Landscaping code which regulates tree protection measures for new construction, subdivision landscaping installation, and tree removal operations. This division oversees tree care activities, reforestation programs, and landscape maintenance plans for trees on Village property which include parks, wooded outlots, rights-of-way, conservancy areas, private property, and maintenance and protection of Village's natural areas and preserves. In addition, the Forester manages the computer inventory of Village trees, applies for and administers grant programs, implements the five-year forest management plan and responds to a myriad of resident questions and concerns.

Significant Goals/Objectives

- Enforce the Tree Preservation ordinance
- Obtain the Tree City and Growth Award
- Continue with the Parkway Tree Trimming and Reforestation Program
- Continue programs addressing insect infestation in trees (Village Board directed goal)
- Continue to refine and develop the Property Landscape Awards Program
- Investigate tree planting options on public and private property

Capital Projects

- None

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Community Development	01-09 Forestry
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 96,660	\$ 57,595	\$ 58,500	\$ 43,500	\$ 60,500
Contractual Services	\$ 76,249	\$ 66,766	\$ 70,000	\$ 40,000	\$ 70,000
Commodities	\$ 9,910	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 22,389	\$ 5,098	\$ 7,000	\$ 4,400	\$ 7,000
Capital Outlay	\$ 47,462	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 252,670	\$ 129,459	\$ 135,500	\$ 87,900	\$ 137,500

Staffing (Full Time Equivalents)

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Supervisor-Streets/Parks	0.10	0.00	0.00	0.00	0.00
General Maintenance	1.00	0.00	0.00	0.00	0.00
Village Forester	0.50	1.00	1.00	1.00	1.00
Intern	0.10	0.00	0.00	0.00	0.00
Total	1.70	1.00	1.00	1.00	1.00

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Parkway Trees Planted	50	68	60	75	85
Parkway Trees Trimmed	480	515	500	20	550
Other Trees/Shrubs Planted	110	120	120	100	100
Trees Removed*	74	83	80	70	80

* Dutch Elm Disease Program

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 09-DISBURSEMENTS/CD-FORESTRY

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 83,926	\$ 54,801	\$ 56,000	\$ 42,000	\$ 58,000
6020 OVERTIME SALARIES	\$ 12,734	\$ 2,794	\$ 2,500	\$ 1,500	\$ 2,500
	\$ 96,660	\$ 57,595	\$ 58,500	\$ 43,500	\$ 60,500
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 583	\$ -	\$ -	\$ -	\$ -
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
6190 OUTSIDE SERVICES	\$ 75,666	\$ 66,766	\$ 70,000	\$ 40,000	\$ 70,000
	\$ 76,249	\$ 66,766	\$ 70,000	\$ 40,000	\$ 70,000
<u>COMMODITIES</u>					
6230 MAINT. MATERIALS	\$ 7,487	\$ -	\$ -	\$ -	\$ -
6231 REPAIR & RESTORATION	\$ 494	\$ -	\$ -	\$ -	\$ -
6235 CONSTRUCTION MATERIALS	\$ 1,929	\$ -	\$ -	\$ -	\$ -
	\$ 9,910	\$ -	\$ -	\$ -	\$ -
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 580	\$ 315	\$ 600	\$ 500	\$ 500
6320 VEHICLE EXPENSE	\$ 18,125	\$ 3,794	\$ 4,200	\$ 2,800	\$ 4,300
6330 PROFESSIONAL DEVELOPMENT	\$ 1,246	\$ 675	\$ 1,400	\$ 700	\$ 1,400
6340 PUBLICATIONS	\$ 173	\$ -	\$ 200	\$ 100	\$ 200
6360 UNIFORMS	\$ 1,385	\$ -	\$ -	\$ -	\$ -
6386 MINOR EQUIPMENT	\$ 492	\$ 35	\$ -	\$ -	\$ -
6390 BUSINESS EXPENSE	\$ 388	\$ 279	\$ 600	\$ 300	\$ 600
	\$ 22,389	\$ 5,098	\$ 7,000	\$ 4,400	\$ 7,000
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ 41,836	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
6440 OTHER EQUIPMENT	\$ 5,626	\$ -	\$ -	\$ -	\$ -
	\$ 47,462	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 252,670	\$ 129,459	\$ 135,500	\$ 87,900	\$ 137,500

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6140 Professional Services		
Forester Consultant	\$ -	\$ 6,000
6190 Outside Services		
Reforestation	\$ 20,000	\$ 20,000
Fertilization	\$ 3,000	\$ 2,000
Emergency Tree Removal	\$ 5,000	\$ 5,000
Hazardous & Diseased Tree Removal	\$ 16,000	\$ 15,000
Right-of-Way Tree Pruning	\$ 20,000	\$ 20,000
Gypsy Moth/Emerald Ash Borer Control	\$ 6,000	\$ 8,000
Total	\$ 70,000	\$ 70,000
6310 Memberships		
National Arbor Day Foundation	\$ 50	\$ 20
Society of Municipal Arborists	\$ 50	\$ 60
American Forests	\$ 50	\$ 25
Chicago Botanic Garden Membership	\$ 250	\$ 60
International Society of Arborists	\$ 200	\$ 105
Illinois Arborist Association	\$ -	\$ 50
Society of American Foresters	\$ -	\$ 80
Morton Arboretum Membership	\$ -	\$ 100
Total	\$ 600	\$ 500
6330 Professional Development		
Forestry Seminars & Related Publications	\$ 700	\$ 700
International Society of Arborists (ISA) Conference	\$ 500	\$ 500
ISA Certification	\$ 200	\$ 200
Total	\$ 1,400	\$ 1,400
6390 Business Expenses		
Equipment & Clothing	\$ 250	\$ 250
Miscellaneous	\$ 350	\$ 350
Total	\$ 600	\$ 600

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Finance	01-12 Insurance/Common Expenses
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Function

The activities funded by this account include the general insurance (property and liability) package, the High Excess Liability Pool (HELP) membership and the flood insurance premium, as well as funding the General Fund portion of all employee insurance benefits. Additionally, all of the Village's overhead or expenditures in common costs have been combined and placed in this account. These expenses are easier to track in one account rather than spread across all divisions.

Significant Goals/Objectives

- Provide high quality employee benefits at the lowest possible cost
- Secure necessary amounts of general operating insurance at the least possible cost
- Account for all overhead expenditures in common costs
- Publish twelve monthly newsletters for distribution to all Village residents and businesses
- Replace the fourteen year old telephone system
- Continue to convert paper records to digital format (Village Board directed goal)

Capital Projects

- Data Processing Replacement*	\$ 27,900
- Audio/Visual Equipment Replacement*	\$ 3,400
	<hr/>
	\$ 31,300

*Multiple Funds/Divisions

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Finance	01-12 Insurance/Common Expenses
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Contractual Services	\$ 925,352	\$ 1,005,239	\$ 1,165,900	\$ 906,500	\$ 1,247,500
Commodities	\$ 14,036	\$ 14,912	\$ 14,400	\$ 11,000	\$ 15,300
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 10,391	\$ 23,475	\$ 20,200	\$ 12,000	\$ 31,300
TOTAL	\$ 949,779	\$ 1,043,626	\$ 1,201,500	\$ 929,500	\$ 1,295,100

Staffing (Full Time Equivalents)

No staff is funded through this account

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
No. Employees Insured	72	73	73	73	73
No. Prop/Liability Insurance Claims Handled	6	10	5	7	5
% of Gen Insurance to Operating Expenses	2.39%	5.02%	2.16%	3.85%	3.00%

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 12-DISBURSEMENTS/INSURANCE/COMMON EXPENSES

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>PERSONAL SERVICES</u>					
6030 UNEMPLOYMENT CLAIMS	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 57,172	\$ 56,890	\$ 63,000	\$ 40,000	\$ 65,700
6120 PRINTING	\$ 40,454	\$ 36,000	\$ 39,600	\$ 29,000	\$ 40,000
6155 DATA SYSTEMS	\$ 55,664	\$ 44,841	\$ 53,200	\$ 34,000	\$ 54,500
6160 POSTAGE	\$ 23,184	\$ 27,258	\$ 30,600	\$ 22,000	\$ 30,500
6170 DUPLICATING	\$ 10,588	\$ 16,487	\$ 15,300	\$ 10,500	\$ 16,200
6187 MEDICAL INSURANCE	\$ 532,843	\$ 631,890	\$ 691,000	\$ 480,000	\$ 731,000
6188 GENERAL INSURANCE	\$ 204,947	\$ 191,310	\$ 270,000	\$ 270,000	\$ 278,300
6189 PROPERTY DEDUCTIBLES	\$ 500	\$ 563	\$ 2,000	\$ 1,000	\$ 2,000
6190 OUTSIDE SERVICES	\$ -	\$ -	\$ 1,200	\$ 20,000	\$ 29,300
	\$ 925,352	\$ 1,005,239	\$ 1,165,900	\$ 906,500	\$ 1,247,500
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 14,036	\$ 14,912	\$ 14,400	\$ 11,000	\$ 15,300
	\$ 14,036	\$ 14,912	\$ 14,400	\$ 11,000	\$ 15,300
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ 10,391	\$ 23,475	\$ 20,200	\$ 12,000	\$ 31,300
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 10,391	\$ 23,475	\$ 20,200	\$ 12,000	\$ 31,300
TOTAL DISBURSEMENTS	\$ 949,779	\$ 1,043,626	\$ 1,201,500	\$ 929,500	\$ 1,295,100

Village of Lincolnshire 2007 Annual Budget

Program Notes

		Budget 06-07	Budget 2007	Gen. Fund	W/S Fund
6110	Telecommunications 90%-10%	\$ 70,000	\$ 73,000	\$ 65,700	\$ 7,300
6120	Printing				
	Lincolnshire Letter, 12 Issues	\$ 38,000	\$ 38,000		
	Letterhead Supplies	\$ 3,500	\$ 3,500		
	Budget, Forms, Special Mailings	\$ 2,500	\$ 3,000		
	Total 90%-10%	\$ 44,000	\$ 44,500	\$ 40,000	\$ 4,500
6155	Data Systems				
	Maintenance/Replacement Parts	\$ 5,500	\$ 5,500		
	Training	\$ 2,800	\$ 2,800		
	Software Upgrades/Licensing/Network	\$ 8,100	\$ 7,500		
	Internet/E-mail	\$ 10,700	\$ 12,700		
	Technical Support	\$ 32,000	\$ 32,000		
	Total 90%-10%	\$ 59,100	\$ 60,500	\$ 54,500	\$ 6,000
6160	Postage	\$ 34,000	\$ 34,000	\$ 30,500	\$ 3,500
6170	Duplicating	\$ 17,000	\$ 18,000	\$ 16,200	\$ 1,800
6187	Medical Premiums				
	Medical Premiums	\$ 885,000	\$ 950,000		
	Dental Premiums	\$ 71,000	\$ 68,000		
	Life/ADD Premiums	\$ 12,000	\$ 12,000		
	Subtotal:	\$ 968,000	\$ 1,030,000		
	Employee Contrib. <u>06-07</u> <u>2007</u>	\$ (58,000)	\$ (70,000)		
	WS Fund Portion 11% 11%	\$ (107,800)	\$ (114,620)		
	VM Fund Portion 3% 3%	\$ (29,400)	\$ (31,260)		
	E911 Fund Portion 8% 8%	\$ (78,400)	\$ (83,360)		
	Total GF 78% 78%	\$ 694,400	\$ 730,760		
6188	General Premiums				
	General Insurance Package Premium	\$ 394,000	\$ 405,700		
	High Excess Liability Pool (HELP)	\$ 39,300	\$ 41,900		
	National Flood Insurance	\$ 1,300	\$ 1,300		
	Subtotal	\$ 434,600	\$ 448,900		
	WS Fund Portion 28%	28% \$ (121,688)	\$ (125,692)		
	VM Fund Portion 6%	6% \$ (26,076)	\$ (26,934)		
	E911 Fund Portion 4%	4% \$ (17,384)	\$ (17,956)		
	Total 62%	62% \$ 269,452	\$ 278,318	\$ 278,300	\$ 125,700
6190	Outside Services				
	Records Storage Conversion	\$ 1,200	\$ 6,000		
	Public Meeting Webcasting	\$ -	\$ 20,000		
	Village Notification System	\$ -	\$ 6,500		
	Total 90%-10%	\$ 1,200	\$ 32,500	\$ 29,300	\$ 3,200
6210	Office Supplies 90%-10%	\$ 16,000	\$ 17,000	\$ 15,300	\$ 1,700

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Public Works	01-20 Administration
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Function

This account provides administration of all General Fund Public Works functions including Streets and Storm Drainage, Parks & Grounds, Building Maintenance, Recreation, Forestry and Capital Improvements. It also provides engineering and public information services.

Significant Goals/Objectives

- Continue to update the Public Works manual using the Public Works Accrediation Standards as guidelines
- Continue to develop the GIS program including aerial photography
- Continue addressing the issues facing Route 22, specifically Phase II and the Tollway Improvement
- Assist Village Departments in the development of the downtown
- Continue the efforts to address the unfunded mandates
- Coordinate the potential bike path linkages (Village Board directed goal)
- Monitor activities at the Sedgebrook, Olde Mill Woods, Lincolnshire Commons, Lincolnshire Forest and the Downtown Development

Capital Projects

- Route 22 Corridor (West)	\$ 65,000
- Route 22 Corridor (East)	\$ 150,000
	<u>\$ 215,000</u>

*Multiple Funds/Divisions

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Public Works	01-20 Administration
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 125,855	\$ 167,155	\$ 176,000	\$ 130,500	\$ 183,000
Contractual Services	\$ 96,674	\$ 80,899	\$ 92,800	\$ 44,000	\$ 92,800
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 8,552	\$ 11,324	\$ 14,200	\$ 10,400	\$ 13,900
Capital Outlay	\$ 136,549	\$ 6,400	\$ 70,000	\$ 5,000	\$ 215,000
TOTAL	\$ 367,630	\$ 265,778	\$ 353,000	\$ 189,900	\$ 504,700

Staffing (Full Time Equivalents)

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Village Engineer	0.50	0.75	0.75	0.75	0.75
Assistant to the Director of Public Works	0.30	0.25	0.25	0.25	0.25
Inspector	0.25	0.25	0.25	0.25	0.25
Intern	0.25	0.25	0.25	0.25	0.25
Secretary	0.50	0.75	0.75	0.75	0.75
Total	2.05	2.50	2.50	2.50	2.50

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Engineering Permits	78	127	100	80	140
Plan Reviews	205	303	200	175	250
Project Inspections	450	472	500	300	500

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 20-DISBURSEMENTS/PUBLIC WORKS ADMINISTRATION

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 125,029	\$ 166,706	\$ 175,000	\$ 130,000	\$ 182,000
6020 OVERTIME SALARIES	\$ 826	\$ 449	\$ 1,000	\$ 500	\$ 1,000
	\$ 125,855	\$ 167,155	\$ 176,000	\$ 130,500	\$ 183,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 157	\$ 260	\$ 300	\$ 100	\$ 300
6140 PROFESSIONAL SERVICES	\$ 94,899	\$ 78,780	\$ 91,000	\$ 43,000	\$ 91,000
6150 LEGAL NOTICES	\$ 1,055	\$ 1,479	\$ 1,000	\$ 600	\$ 1,000
6190 OUTSIDE SERVICES	\$ 563	\$ 380	\$ 500	\$ 300	\$ 500
	\$ 96,674	\$ 80,899	\$ 92,800	\$ 44,000	\$ 92,800
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 466	\$ 1,036	\$ 1,600	\$ 1,600	\$ 1,600
6320 VEHICLE EXPENSE	\$ 3,600	\$ 3,600	\$ 4,800	\$ 3,200	\$ 4,800
6330 PROFESSIONAL DEVELOPMENT	\$ 2,269	\$ 2,203	\$ 3,800	\$ 3,200	\$ 4,000
6340 PUBLICATIONS	\$ 82	\$ 180	\$ 500	\$ 300	\$ 300
6390 BUSINESS EXPENSES	\$ 2,135	\$ 4,305	\$ 3,500	\$ 2,100	\$ 3,200
	\$ 8,552	\$ 11,324	\$ 14,200	\$ 10,400	\$ 13,900
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ 136,549	\$ 6,400	\$ 70,000	\$ 5,000	\$ 215,000
	\$ 136,549	\$ 6,400	\$ 70,000	\$ 5,000	\$ 215,000
TOTAL DISBURSEMENTS	\$ 367,630	\$ 265,778	\$ 353,000	\$ 189,900	\$ 504,700

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6140 Professional Services		
Miscellaneous Engineering	\$ 13,000	\$ 10,000
Public Works Standards	\$ 1,000	\$ 1,000
Benchmark surveying project	\$ 25,000	\$ 25,000
Geographic Information System Services	\$ 51,000	\$ 54,000
NPDES Annual Permit Fee	\$ 1,000	\$ 1,000
Total	\$ 91,000	\$ 91,000
6310 Memberships		
American Public Works Association	\$ 200	\$ 200
American Society of Floodplain Managers	\$ 100	\$ 100
American Society of Civil Engineers	\$ 250	\$ 250
Lake County Emergency Management Service	\$ 50	\$ 50
Friends of the Chicago River	\$ 250	\$ 250
Upper Des Plaines River Ecosystem Partnership	\$ 100	\$ 100
Chicago Wilderness	\$ 500	\$ 500
Miscellaneous	\$ 150	\$ 150
Total	\$ 1,600	\$ 1,600
6320 Vehicle Expense		
Two Thirds of Two Monthly Vehicle Allowances	\$ 4,800	\$ 4,800
6330 Professional Development		
American Public Works Association Conference	\$ 1,000	\$ 1,000
Clerical Training	\$ 400	\$ 500
Miscellaneous Seminars	\$ 400	\$ 500
Professional Engineer Continuing Education/IPSI	\$ 2,000	\$ 2,000
Total	\$ 3,800	\$ 4,000

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Public Works	01-21 Streets
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Function

This Division maintains the Village's dedicated public roadways and storm water management system. We currently maintain 40 miles of roadway surfaces and an additional 32 miles of storm sewer. Street maintenance includes the Leaf Collection, Snow and Ice Control and Storm Sewer and Detention Basin Maintenance Programs.

Significant Goals/Objectives

- Continue compliance with the National Pollution Discharge Elimination System (NPDES) mandate
- Perform catch basin improvements to the storm sewer system north of Route 22, east of Riverwoods Road
- Continue with the Cul-de-sac enhancement project
- Enhance the Village Flood Mitigation Plan along the Des Plaines River
- Enhance the streetscape entrances adjacent to Route 22

Capital Projects

- Vehicle Rehabilitation*	\$ 3,000
- Street Resurfacing	\$ 265,000
- Storm Sewer System Repairs	\$ 30,000
- Des Plaines River Flood Prevention	\$ 25,000
- Riverwoods Road Street Lights Replacement	\$ 35,000
- Air Compressor Replacement	\$ 18,000
- Leaf Loading Machine Replacement	\$ 60,000
- Anti-Icing Equipment	\$ 20,000
	<u>\$ 456,000</u>

*Multiple Funds/Divisions

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Public Works	01-21 Streets
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 316,460	\$ 311,585	\$ 328,000	\$ 243,000	\$ 343,000
Contractual Services	\$ 166,061	\$ 177,354	\$ 171,000	\$ 158,400	\$ 183,000
Commodities	\$ 56,875	\$ 45,206	\$ 66,500	\$ 21,000	\$ 78,000
Other Charges	\$ 149,364	\$ 120,746	\$ 132,000	\$ 88,700	\$ 135,500
Capital Outlay	\$ 484,356	\$ 586,612	\$ 358,000	\$ 325,600	\$ 456,000
TOTAL	\$ 1,173,116	\$ 1,241,503	\$ 1,055,500	\$ 836,700	\$ 1,195,500

Staffing (Full Time Equivalents)

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
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	3.00	3.00	4.00	4.00	4.00
Laborer	1.00	1.00	0.00	0.00	0.00
Clerk	0.25	0.25	0.25	0.25	0.25
Summer Laborer	0.25	0.25	0.25	0.25	0.25
Total	5.25	5.25	5.25	5.25	5.25

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Streets cleaned-miles	464	597	450	371	500
Asphalt patching-tons	19	14	20	15	15
Catch basins cleaned	181	168	175	125	175
Snow events/Salt spread-tons	18/801	16/507	18/1000	18/1000	18/1000
Storm sewer repairs	78	45	60	40	50
Cubic yards of leaves collected	4,580	6,420	6,000	6,500	6,500
Service requests	484	359	450	330	400

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 21-DISBURSEMENTS/STREETS & STORM DRAINAGE

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 254,944	\$ 273,472	\$ 295,000	\$ 219,000	\$ 308,000
6020 OVERTIME SALARIES	\$ 61,516	\$ 38,113	\$ 33,000	\$ 24,000	\$ 35,000
	\$ 316,460	\$ 311,585	\$ 328,000	\$ 243,000	\$ 343,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 1,227	\$ 275	\$ 2,000	\$ 1,200	\$ 2,000
6185 ELECTRIC UTILITIES	\$ 14,698	\$ 13,938	\$ 14,000	\$ 9,200	\$ 18,000
6190 OUTSIDE SERVICES	\$ 150,136	\$ 163,141	\$ 155,000	\$ 148,000	\$ 163,000
	\$ 166,061	\$ 177,354	\$ 171,000	\$ 158,400	\$ 183,000
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 10,734	\$ 5,099	\$ 8,000	\$ 6,500	\$ 13,000
6231 REPAIR & RESTORATION	\$ 8,126	\$ 11,839	\$ 11,000	\$ 7,000	\$ 17,000
6235 CONSTRUCTION MATERIALS	\$ 1,523	\$ 532	\$ 2,500	\$ 2,500	\$ 3,000
6240 SNOW AND ICE CONTROL	\$ 36,492	\$ 27,736	\$ 45,000	\$ 5,000	\$ 45,000
	\$ 56,875	\$ 45,206	\$ 66,500	\$ 21,000	\$ 78,000
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ -	\$ -	\$ 100	\$ 100	\$ 100
6320 VEHICLE EXPENSE	\$ 145,340	\$ 114,761	\$ 125,000	\$ 84,000	\$ 128,200
6330 PROFESSIONAL DEVELOPMENT	\$ 300	\$ 1,223	\$ 1,000	\$ 1,000	\$ 1,000
6360 UNIFORMS	\$ 3,062	\$ 3,398	\$ 3,500	\$ 2,300	\$ 3,500
6386 MINOR EQUIPMENT	\$ 242	\$ 930	\$ 1,700	\$ 1,000	\$ 2,000
6390 BUSINESS EXPENSES	\$ 420	\$ 434	\$ 700	\$ 300	\$ 700
	\$ 149,364	\$ 120,746	\$ 132,000	\$ 88,700	\$ 135,500
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ 142,750	\$ 60,654	\$ 48,000	\$ 43,000	\$ 3,000
6430 CAPITAL PROJECTS	\$ 295,774	\$ 480,967	\$ 306,000	\$ 281,000	\$ 355,000
6440 OTHER EQUIPMENT	\$ 45,832	\$ 44,991	\$ 4,000	\$ 1,600	\$ 98,000
	\$ 484,356	\$ 586,612	\$ 358,000	\$ 325,600	\$ 456,000
TOTAL DISBURSEMENTS	\$ 1,173,116	\$ 1,241,503	\$ 1,055,500	\$ 836,700	\$ 1,195,500

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6190 Outside Services		
Mosquito Abatement	\$ 65,000	\$ 67,500
Compost Disposal (Leaves, Yard Waste)	\$ 50,000	\$ 55,000
Traffic Signal Maintenance	\$ 20,000	\$ 20,000
Miscellaneous Disposal Fees	\$ 4,000	\$ 4,000
Equipment Rental	\$ 500	\$ 500
Storm Sewer Cleaning	\$ 800	\$ 800
First Aid Supplies	\$ 500	\$ 500
Streetlight Repairs	\$ 4,000	\$ 4,000
Pager Rental	\$ 200	\$ 200
Parkway Restoration	\$ 1,500	\$ 1,500
Satellite Weather Center	\$ 3,000	\$ 3,500
Streetscape Maintenance	\$ 5,500	\$ 5,500
Total	\$ 155,000	\$ 163,000
6230 Maintenance Materials		
Supplies-Cleaning, Paint, Safety, Fasteners	\$ 1,000	\$ 1,000
Road Maintenance Materials	\$ 2,000	\$ 2,000
Street Light Accessories	\$ 2,000	\$ 2,000
Street Sign Materials	\$ 2,000	\$ 3,000
Street Maintenance Equipment	\$ 1,000	\$ 1,000
Leaf Bags	\$ -	\$ 4,000
Total	\$ 8,000	\$ 13,000
6231 Repair & Restoration		
Streetscape Restoration Materials (includes cul-de-sacs)	\$ 4,500	\$ 10,000
Road Repair Materials	\$ 2,000	\$ 2,000
Street Sign Frames	\$ 2,000	\$ 2,500
Gravel & Sand	\$ 500	\$ 500
Storm Sewer Materials	\$ 1,000	\$ 1,000
Parkway Restoration	\$ 1,000	\$ 1,000
Total	\$ 11,000	\$ 17,000
6235 Construction Material		
Concrete & Supplies	\$ 500	\$ 500
Lumber	\$ 500	\$ 500
Storm Sewer Construction Materials	\$ 500	\$ 1,000
Gravel & Sand	\$ 500	\$ 500
Traffic Safety Materials	\$ 500	\$ 500
Total	\$ 2,500	\$ 3,000
6240 Snow & Ice Control		
Rock Salt & Other De-icing Materials	\$ 41,500	\$ 41,500
Sidewalk Ice Melt	\$ 500	\$ 500
Snow Plow Cutting Edges	\$ 3,000	\$ 3,000
Total	\$ 45,000	\$ 45,000

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Public Works	01-22 Parks & Grounds
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Function

This division is responsible for the maintenance of nine Village parks totalling 311 acres, 128 acres of open space and 28 subdivision entrances. In addition, the North/South Bike Path, the East/West Bike Path and Village-owned facilities are maintained. In FY 03-04 the Village dedicated the opening of North Park. This facility hosted over 4,200 individual events.

Significant Goals/Objectives

- Monitor and evaluate the maintenance taking place in all Village parks
- Continue with the Village's bike path master plan
- Review Bike Path Maintenance guidelines
- Monitor the Spring Lake Park Stormwater outfall reconstruction
- Complete the installation of the new Whytgate Historical Site fence
- Monitor restoration of the Olde Mill Woods addition to Florsheim Natural Preserve
- Develop a plan and implement transportation corridor landscaping enhancements (Village Board director goal)

Capital Projects

- Balzer Park Improvements	\$ 70,000
- Historical Area Fence Replacement	\$ 35,000
- Spring Lake Park Outfall	\$ 60,000
- Spring Lake Park Improvements	\$ 13,000
- Memorial Park Improvements	\$ 70,000
- Portable Movie Screen	\$ 3,000
- Utility Cart Replacements	\$ 20,000
- Riding Mower Replacement	\$ 11,000
- Small Tractor Replacement	\$ 55,000
	\$ 337,000

*Multiple Funds/Divisions

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Public Works	01-22 Parks & Grounds
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 329,148	\$ 484,207	\$ 488,000	\$ 372,000	\$ 522,000
Contractual Services	\$ 131,309	\$ 227,151	\$ 249,500	\$ 197,900	\$ 295,500
Commodities	\$ 45,249	\$ 56,277	\$ 57,000	\$ 34,400	\$ 60,000
Other Charges	\$ 42,142	\$ 94,745	\$ 103,500	\$ 70,000	\$ 106,000
Capital Outlay	\$ 672,906	\$ 512,183	\$ 484,500	\$ 252,400	\$ 337,000
TOTAL	\$ 1,220,754	\$ 1,374,563	\$ 1,382,500	\$ 926,700	\$ 1,320,500

Staffing (Full Time Equivalents)

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Superintendent-Streets/Parks	0.40	0.50	0.50	0.50	0.50
Assistant to the Director of Public Works	0.00	0.50	0.50	0.50	0.50
General Maintenance-Parks Supervisor	0.00	0.00	1.00	1.00	1.00
General Maintenance	5.00	6.00	5.00	5.00	5.00
Gardener	0.25	0.25	0.25	0.25	0.25
Intern	0.25	0.25	0.25	0.25	0.25
Clerk	0.25	0.25	0.25	0.25	0.25
Summer Laborer	2.00	2.00	2.00	2.00	2.00
Total	8.40	10.00	10.00	10.00	10.00

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Playground Inspect. Hrs.	173	269	210	140	210
Acres Maintained	308	309	311	311	311
Special Events Hours	711	484	650	580	600
No. of Perennials Planted	4,300	5,860	3,000	5,224	5,300
No. of Spring Bulbs Planted	0	10,000	4,000	5,000	2,000

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 22-DISBURSEMENTS/PARKS & GROUNDS

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 289,291	\$ 426,731	\$ 448,000	\$ 334,000	\$ 480,000
6020 OVERTIME SALARIES	\$ 39,857	\$ 57,476	\$ 40,000	\$ 38,000	\$ 42,000
	\$ 329,148	\$ 484,207	\$ 488,000	\$ 372,000	\$ 522,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 1,334	\$ 666	\$ 1,500	\$ 1,000	\$ 1,500
6180 GAS UTILITIES	\$ 2,451	\$ 3,161	\$ 4,000	\$ 1,500	\$ 4,000
6185 ELECTRIC UTILITIES	\$ 37,642	\$ 40,240	\$ 40,000	\$ 30,000	\$ 45,000
6190 OUTSIDE SERVICES	\$ 89,882	\$ 183,084	\$ 204,000	\$ 165,400	\$ 245,000
	\$ 131,309	\$ 227,151	\$ 249,500	\$ 197,900	\$ 295,500
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 38,129	\$ 47,988	\$ 46,000	\$ 27,000	\$ 49,000
6231 REPAIR & RESTORATION	\$ 4,623	\$ 3,861	\$ 6,000	\$ 2,400	\$ 6,000
6235 CONSTRUCTION MATERIALS	\$ 2,497	\$ 4,428	\$ 5,000	\$ 5,000	\$ 5,000
	\$ 45,249	\$ 56,277	\$ 57,000	\$ 34,400	\$ 60,000
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 939	\$ 775	\$ 800	\$ 800	\$ 800
6320 VEHICLE EXPENSE	\$ 36,240	\$ 84,173	\$ 91,700	\$ 61,400	\$ 94,000
6330 PROFESSIONAL DEVELOPMENT	\$ 610	\$ 2,592	\$ 3,000	\$ 1,500	\$ 3,000
6340 PUBLICATIONS	\$ -	\$ 92	\$ 200	\$ 200	\$ 200
6360 UNIFORMS	\$ 3,381	\$ 4,467	\$ 5,000	\$ 3,500	\$ 5,000
6386 MINOR EQUIPMENT	\$ 682	\$ 1,965	\$ 2,000	\$ 2,000	\$ 2,000
6390 BUSINESS EXPENSES	\$ 290	\$ 681	\$ 800	\$ 600	\$ 1,000
	\$ 42,142	\$ 94,745	\$ 103,500	\$ 70,000	\$ 106,000
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ 88,741	\$ 156,913	\$ 410,000	\$ 226,200	\$ 251,000
6440 OTHER EQUIPMENT	\$ 34,165	\$ 55,270	\$ 74,500	\$ 26,200	\$ 86,000
6470 TRANSFER TO PARK DEVELOP	\$ 550,000	\$ 300,000	\$ -	\$ -	\$ -
	\$ 672,906	\$ 512,183	\$ 484,500	\$ 252,400	\$ 337,000
TOTAL DISBURSEMENTS	\$ 1,220,754	\$ 1,374,563	\$ 1,382,500	\$ 926,700	\$ 1,320,500

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6190 Outside Services		
Miscellaneous Disposal Fees	\$ 6,000	\$ 6,000
Fertilization	\$ 10,000	\$ 11,000
Landscape Maintenance	\$ 53,000	\$ 55,000
Equipment Rental	\$ 1,500	\$ 1,500
Soil Analysis	\$ 1,000	\$ 1,000
Tennis Court Maintenance	\$ 2,500	\$ 4,500
Spring Lake Maintenance	\$ 4,000	\$ 4,000
Wildlife Management	\$ 15,000	\$ 12,000
Natural Area Management & Landscape Corridor Enhancements	\$ 90,000	\$ 135,000
North Park Irrigation & Electrical	\$ 10,000	\$ 10,000
Playground Safety Surface	\$ 5,000	\$ 5,000
Total	\$ 198,000	\$ 245,000
6230 Maintenance Materials		
Mulch	\$ 4,000	\$ 4,000
Fertilizer	\$ 500	\$ 500
Plantings (includes Tree Sale)	\$ 5,000	\$ 3,000
Paint & Supplies	\$ 500	\$ 500
Sand	\$ 1,000	\$ 1,000
Grass Seed & Top Soil	\$ 3,000	\$ 2,000
Chemicals	\$ -	\$ 4,000
Calcined Clay	\$ 500	\$ 500
Lighting Materials	\$ 1,000	\$ 1,000
Tennis Court Windscreen Replacement	\$ 500	\$ 500
North Park	\$ 30,000	\$ 32,000
Total	\$ 46,000	\$ 49,000
6231 Repair & Restoration		
Plantings	\$ 3,000	\$ 3,000
Paint & Supplies	\$ 300	\$ 300
Landscape Restoration Materials	\$ 1,000	\$ 1,000
Playground Safety Maintenance	\$ 1,200	\$ 1,200
Amenities Repair Materials	\$ 200	\$ 200
Miscellaneous Repair Supplies	\$ 300	\$ 300
Total	\$ 6,000	\$ 6,000
6235 Construction Material		
Lumber & Steel	\$ 1,000	\$ 1,000
Plantings	\$ 3,000	\$ 3,000
Concrete	\$ 500	\$ 500
Sand & Gravel	\$ 500	\$ 500
Total	\$ 5,000	\$ 5,000
6310 Memberships		
Illinois Parks & Recreation Association	\$ 400	\$ 400
Sports Turf Managers Association	\$ 400	\$ 400
Total	\$ 800	\$ 800

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Public Works	01-23 Recreation
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Function

This account provides recreation services as recommended by the Park Board and approved by the Village Board of Trustees. Begun in 1993-94, recreation programs are initiated when sufficient interest is noted for a particular subject matter. Programs are designed to be self-supporting and the reader will note the "recreation reimbursement" line item in the General Fund Revenues. If a program is well utilized and pays for itself, it is generally retained. If not, it is replaced by one designed to promote greater utilization.

The Park Board has expanded recreation programming activities to include tot programs, creative dance, sporting event trips, day trips, open gym and membership in the Special Recreation Association of Central Lake County. These programs are funded by user fees and will continue as demand warrants.

Significant Goals/Objectives

- Print the program directory three times during the year
- Increase the recreational use of Village facilities
- Continue to participate in the Lifeguard Exam Program
- Continue membership in the Special Recreation Association of Central Lake County
- Provide programming to enhance use of natural areas and interpretative opportunities
- Provide funding for community special events including the 50th Anniversary Celebration
- Coordinate the annual Holiday Lighting celebration
- Coordinate the Memorial Day celebration

Capital Projects

- None

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Public Works	01-23 Recreation
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 117,950	\$ 106,076	\$ 122,000	\$ 97,000	\$ 126,000
Contractual Services	\$ 237,343	\$ 238,735	\$ 247,000	\$ 208,000	\$ 288,500
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 15,111	\$ 11,828	\$ 15,500	\$ 9,700	\$ 14,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 370,404	\$ 356,639	\$ 384,500	\$ 314,700	\$ 428,500

Staffing (Full Time Equivalents)

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Assistant to the Director of Public Works	0.70	0.25	0.25	0.25	0.25
Recreation Supervisor	1.00	0.50	0.50	0.50	0.50
Recreation Associate	0.00	1.00	1.00	1.00	1.00
Lifeguard	1.25	1.25	1.25	1.25	1.25
Recreation Intern	0.25	0.25	0.25	0.25	0.25
Seasonal Recreation Workers	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
Total	3.30	3.35	3.35	3.35	3.35

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
No. of Patrons	5,985	3,430	6,000	2,135	3,500
No. of Season Tags	426	483	500	427	425
No. of Daily Tags	1,283	1,076	2000	943	950
Swimming Days	60	95	65	92	75
Total Revenues	\$7,181	\$10,485	\$11,000	\$7,799	\$8,000
No. of Recreational Programs	438	351	410	353	360
No. of Participants	1,475	995	1,500	925	950

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 23-DISBURSEMENTS/RECREATION

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 113,992	\$ 102,847	\$ 116,000	\$ 93,000	\$ 120,000
6020 OVERTIME SALARIES	\$ 3,958	\$ 3,229	\$ 6,000	\$ 4,000	\$ 6,000
	\$ 117,950	\$ 106,076	\$ 122,000	\$ 97,000	\$ 126,000
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ 16,897	\$ 13,559	\$ 19,000	\$ 15,000	\$ 19,000
6130 EQUIPMENT MAINTENANCE	\$ 910	\$ 529	\$ 1,000	\$ 1,000	\$ 1,000
6140 PROFESSIONAL SERVICES	\$ 56,872	\$ 59,303	\$ 62,000	\$ 62,000	\$ 66,500
6190 OUTSIDE SERVICES	\$ 162,664	\$ 165,344	\$ 165,000	\$ 130,000	\$ 202,000
	\$ 237,343	\$ 238,735	\$ 247,000	\$ 208,000	\$ 288,500
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
6235 CONSTRUCTION MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 625	\$ 1,069	\$ 1,200	\$ 1,200	\$ 1,200
6330 PROFESSIONAL DEVELOPMENT	\$ 1,839	\$ 3,413	\$ 4,500	\$ 2,000	\$ 3,000
6340 PUBLICATIONS	\$ 225	\$ 36	\$ 300	\$ 300	\$ 300
6360 UNIFORMS	\$ 2,726	\$ 2,138	\$ 3,000	\$ 2,000	\$ 3,000
6386 MINOR EQUIPMENT	\$ 2,384	\$ 2,790	\$ 2,500	\$ 1,700	\$ 2,500
6390 BUSINESS EXPENSES	\$ 7,312	\$ 2,382	\$ 4,000	\$ 2,500	\$ 4,000
	\$ 15,111	\$ 11,828	\$ 15,500	\$ 9,700	\$ 14,000
TOTAL DISBURSEMENTS	\$ 370,404	\$ 356,639	\$ 384,500	\$ 314,700	\$ 428,500

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6120 Printing		
Recreation Directories (3)	\$ 14,000	\$ 14,000
Other Recreation Printing	\$ 5,000	\$ 5,000
Total	\$ 19,000	\$ 19,000
6140 Professional Services		
Special Recreation Association Membership	\$ 62,000	\$ 66,500
6190 Outside Services		
4th of July Fireworks	\$ 20,000	\$ 25,000
Recreational Programming	\$ 120,000	\$ 125,000
Special Events	\$ 25,000	\$ 52,000
Total	\$ 165,000	\$ 202,000
6310 Memberships		
Illinois Parks & Recreation Association	\$ 700	\$ 700
National Recreation & Parks Association	\$ 500	\$ 500
Total	\$ 1,200	\$ 1,200
6330 Professional Development		
Workplace Safety Training	\$ 1,000	\$ 700
Tuition Reimbursement	\$ 500	\$ 300
Seminars/Conference	\$ 1,000	\$ 2,000
Lifeguard Examination Program	\$ 2,000	\$ -
Total	\$ 4,500	\$ 3,000
6390 Business Expense		
Meeting Refreshments	\$ 1,000	\$ 1,000
Recreational Programming Supplies	\$ 3,000	\$ 3,000
	\$ 4,000	\$ 4,000

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Public Works	01-25 Buildings
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Function

This division is responsible for custodial and preventive maintenance for Village buildings, including the Public Works Facility at 205 Schelter Road, the Spring Lake Park pavilion, the facility at 45 Londonderry Lane, the Village Hall and North Park Pavilion and Maintenance Facility.

Significant Goals/Objectives

- Maintain the holiday decorations throughout the Village
- Maintain the naturalized pond edge at the Village Hall
- Complete the organization of the remote file storage area at the Public Work Facility
- Continue with the interior painting of the Village Hall
- Continue long-term repairs established in the Village Hall plan (Village Board directed goal)
- Research the costs associated with the Village Hall parking lot resurface and potential expansion

Capital Projects

- Village Hall Hardwood Trim and Dias*	\$ 30,000
- Village Hall Window Treatment Replace*	\$ 4,000
- Public Works Facility Pressure Washer Replacement*	\$ 6,000
- Village Hall/PWF Telephone System Replacement*	\$ 70,000
	<u>\$ 110,000</u>

*Multiple Funds/Divisions

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Public Works	01-25 Buildings
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 54,986	\$ 59,815	\$ 63,000	\$ 46,000	\$ 65,000
Contractual Services	\$ 131,847	\$ 130,499	\$ 133,000	\$ 111,800	\$ 135,000
Commodities	\$ 16,688	\$ 19,207	\$ 20,800	\$ 20,300	\$ 20,800
Other Charges	\$ 29,364	\$ 15,969	\$ 18,700	\$ 9,400	\$ 18,700
Capital Outlay	\$ 43,579	\$ 68,547	\$ 37,000	\$ 3,500	\$ 110,000
TOTAL	\$ 276,464	\$ 294,037	\$ 272,500	\$ 191,000	\$ 349,500

Staffing (Full Time Equivalents)

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
General Maintenance-Buildings	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	1.00	1.00	1.00	1.00	1.00

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Custodial Cost/Sq.Ft.	\$1.52	\$1.53	\$1.54	\$0.90	\$1.54
No. of Events*	269	197	230	128	220

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

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 25-DISBURSEMENTS/BUILDINGS

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 49,306	\$ 55,786	\$ 58,000	\$ 43,000	\$ 60,000
6020 OVERTIME SALARIES	\$ 5,680	\$ 4,029	\$ 5,000	\$ 3,000	\$ 5,000
	\$ 54,986	\$ 59,815	\$ 63,000	\$ 46,000	\$ 65,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 738	\$ 1,543	\$ 3,000	\$ 1,800	\$ 3,000
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
6185 ELECTRIC UTILITIES	\$ 593	\$ 282	\$ -	\$ -	\$ -
6190 OUTSIDE SERVICES	\$ 130,516	\$ 128,674	\$ 130,000	\$ 110,000	\$ 132,000
	\$ 131,847	\$ 130,499	\$ 133,000	\$ 111,800	\$ 135,000
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 16,108	\$ 17,024	\$ 18,000	\$ 18,000	\$ 18,000
6231 REPAIR & RESTORATION	\$ -	\$ 1,727	\$ 2,000	\$ 2,000	\$ 2,000
6235 CONSTRUCTION MATERIALS	\$ 580	\$ 456	\$ 800	\$ 300	\$ 800
	\$ 16,688	\$ 19,207	\$ 20,800	\$ 20,300	\$ 20,800
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ -	\$ -	\$ 100	\$ 100	\$ 100
6320 VEHICLE EXPENSE	\$ 18,118	\$ 3,794	\$ 4,200	\$ 2,800	\$ 4,300
6330 PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 400	\$ 100	\$ 300
6360 UNIFORMS	\$ 722	\$ 690	\$ 800	\$ 500	\$ 800
6386 MINOR EQUIPMENT	\$ 9,313	\$ 10,430	\$ 12,000	\$ 5,000	\$ 12,000
6390 BUSINESS EXPENSES	\$ 1,211	\$ 1,055	\$ 1,200	\$ 900	\$ 1,200
	\$ 29,364	\$ 15,969	\$ 18,700	\$ 9,400	\$ 18,700
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ 43,579	\$ 68,547	\$ 37,000	\$ 3,500	\$ 34,000
6440 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 76,000
	\$ 43,579	\$ 68,547	\$ 37,000	\$ 3,500	\$ 110,000
TOTAL DISBURSEMENTS	\$ 276,464	\$ 294,037	\$ 272,500	\$ 191,000	\$ 349,500

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6190 Outside Services		
Electrical, Plumbing & Roof Repairs	\$ 10,000	\$ 10,000
HVAC, Electrical Maintenance	\$ 17,000	\$ 17,000
Custodial Contractor for Village Hall	\$ 35,000	\$ 36,000
Audio/Visual Equipment Maintenance	\$ 4,000	\$ 4,000
Facilities Landscape	\$ 23,000	\$ 24,000
Overhead Door Maintenance	\$ 6,000	\$ 6,000
Equipment Rental	\$ 500	\$ -
Interior Plant Care	\$ 3,000	\$ 3,000
Pond Stocking and Maintenance	\$ 1,000	\$ 1,000
Painting	\$ 3,000	\$ 3,000
Custodial Contract for Public Works Facility	\$ 6,500	\$ 7,000
Holiday Lighting	\$ 21,000	\$ 21,000
Total	\$ 130,000	\$ 132,000
6230 Maintenance Materials		
Paper Goods	\$ 8,000	\$ 9,000
Lighting Products	\$ 1,500	\$ 1,000
Holiday Decorations	\$ 2,000	\$ 2,000
Janitorial Supplies	\$ 1,500	\$ 2,000
Landscaping Materials at Village Hall, South Village Green	\$ 5,000	\$ 4,000
Total	\$ 18,000	\$ 18,000
6231 Repair and Restoration		
Paint	\$ 800	\$ 800
Cleaning Materials	\$ 300	\$ 300
Replacement Parts	\$ 600	\$ 600
Building Materials	\$ 300	\$ 300
Total	\$ 2,000	\$ 2,000
6235 Construction Materials		
Lumber	\$ 600	\$ 600
Fasteners	\$ 200	\$ 200
Total	\$ 800	\$ 800
6330 Professional Development		
Workplace Safety Training	\$ 200	\$ 100
Technical Workshops	\$ 200	\$ 200
Total	\$ 400	\$ 300
6386 Minor Equipment		
Power Tools	\$ 300	\$ 300
Hand Tools	\$ 200	\$ 200
Office Furniture/Equipment	\$ 10,000	\$ 10,000
Radio transmitter rental	\$ 1,500	\$ 1,500
Total	\$ 12,000	\$ 12,000

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Finance	01-26 Capital Debt
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Function

This account provides funding for debt payments for previous capital projects. Beginning in FY01-02, the debt for the North Park land acquisition was moved here from the Park Development Fund for more accurate accounting. Also, in FY01-02 use of General Fund excess revenues to assist in the debt retirement of utility projects was initiated. Beginning this year, excess General Fund revenues will be used to pay the annual debt of the new water transmission main and a one time reserve transfer to reduce the amount of the loan.

Significant Goals/Objectives

- Continue administration of various loan payments
- Transfer \$1,000,000 in excess revenues to the Water and Sewer Improvement Fund for capital projects
- Transfer \$150,000 in excess revenues to the E 911 Fund Fund for capital projects
- Transfer \$278,000 in excess revenues to Water and Sewer Improvement Fund for debt service

Capital Projects

- None

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

General Fund	Finance	01-26 Capital Debt
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 747,000	\$ 793,635	\$ 3,457,000	\$ 3,135,700	\$ 1,820,000
TOTAL	\$ 747,000	\$ 793,635	\$ 3,457,000	\$ 3,135,700	\$ 1,820,000

Staffing (Full Time Equivalents)

No staff is funded through this account

Performance Indicators

None

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT. 26-DISBURSEMENTS/CAPITAL DEBT

ACCT DESCRIPTION	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
<u>CAPITAL OUTLAY/DEBT</u>					
6470 TRANSFERS OUT	\$ 197,000	\$ 497,000	\$ 3,060,000	\$ 2,937,000	\$ 1,428,000
6471 LOAN PAYMENTS	\$ 550,000	\$ 296,635	\$ 397,000	\$ 198,700	\$ 392,000
	\$ 747,000	\$ 793,635	\$ 3,457,000	\$ 3,135,700	\$ 1,820,000
TOTAL DISBURSEMENTS	\$ 747,000	\$ 793,635	\$ 3,457,000	\$ 3,135,700	\$ 1,820,000

Village of Lincolnshire 2007 Annual Budget

Program Notes

6470 Transfer to Utility Capital Projects and Debt	Budget 06-07
Debt Service	\$ 447,000
Transfer to E911 Fund for Capital Projects	\$ -
Transfer to Utility Debt and Capital Projects	\$ 700,000
Reserve Transfer	\$ 2,000,000
	<u>\$ 3,147,000</u>

Budget 2007	
\$	392,000
\$	150,000
\$	1,278,000
\$	-
\$	1,820,000

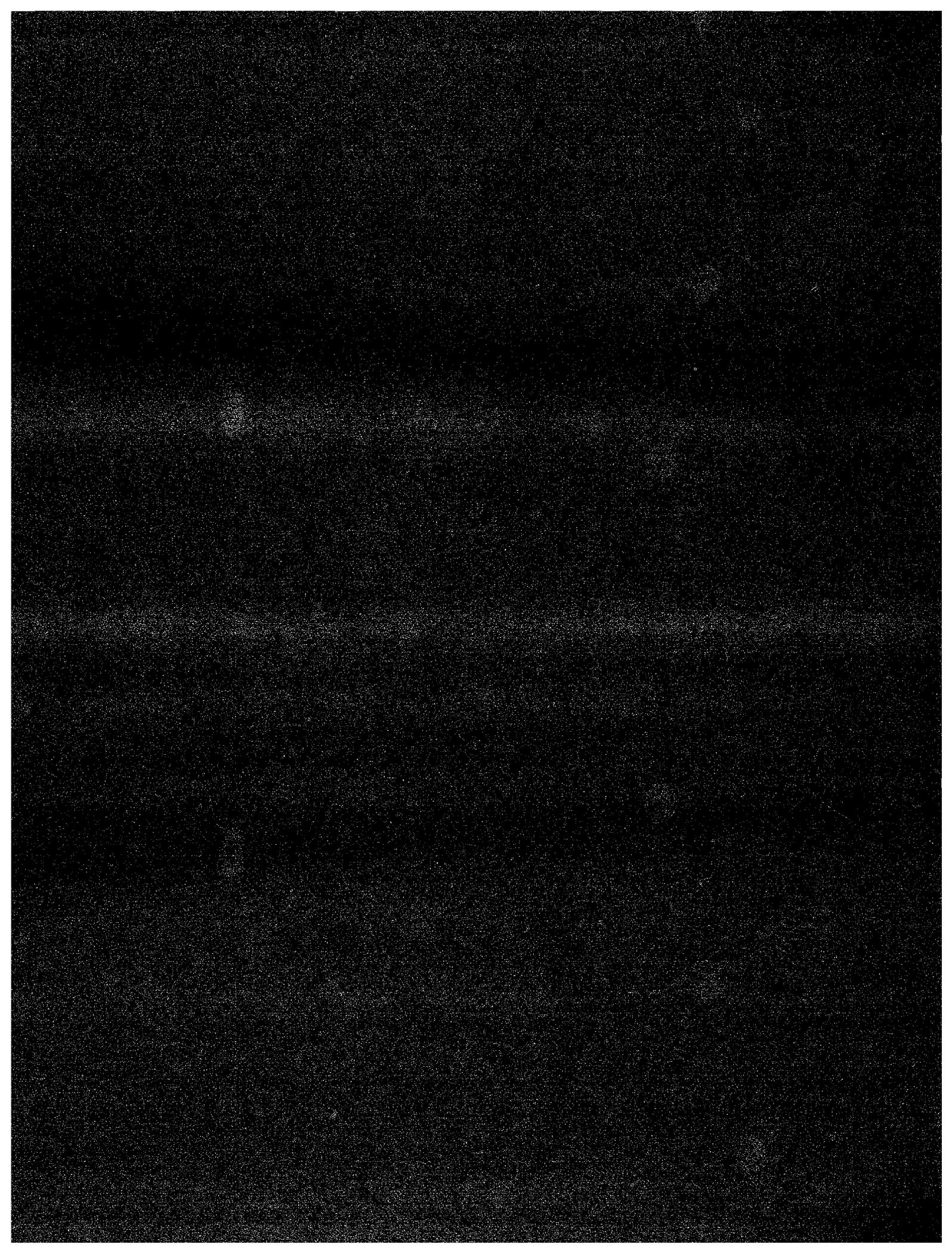
Outstanding Debt Schedule Payments

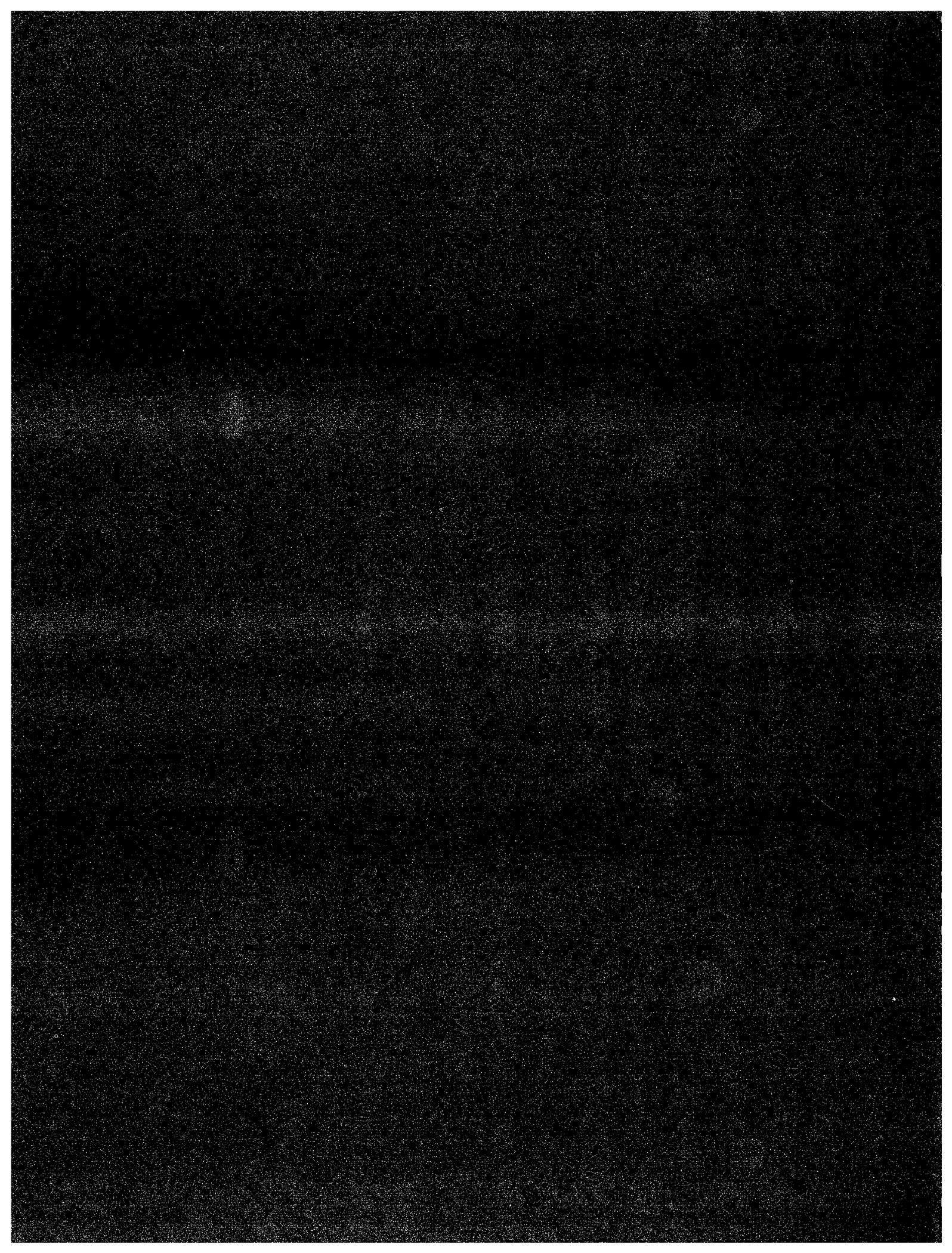
**1999 North Park Land Acquisition Loan
Refinanced in 2005**

(General Fund funding at 49.6%, Park Develop Fund at 50.4%)

	Year	Rate	Principal	Interest	Total
6471	2007	3.625%	\$ 284,312	\$ 107,400	\$ 391,712
	2008	3.625%	\$ 294,712	\$ 96,820	\$ 391,532
	2009	3.625%	\$ 305,492	\$ 85,840	\$ 391,332
	2010	3.625%	\$ 316,666	\$ 74,460	\$ 391,126
	2011	3.625%	\$ 328,250	\$ 62,670	\$ 390,920
	2012	3.625%	\$ 340,257	\$ 50,450	\$ 390,707
	2013	3.625%	\$ 352,703	\$ 37,770	\$ 390,473
	2014	3.625%	\$ 365,604	\$ 24,640	\$ 390,244
	2015	3.625%	\$ 378,977	\$ 11,020	\$ 389,997
	2016	3.625%	\$ 194,656	\$ 3,528	\$ 198,184
		Total	\$ 3,161,629	\$ 554,598	\$ 3,716,227

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Village of Lincolnshire 2007 Annual Budget

Water and Sewer Fund

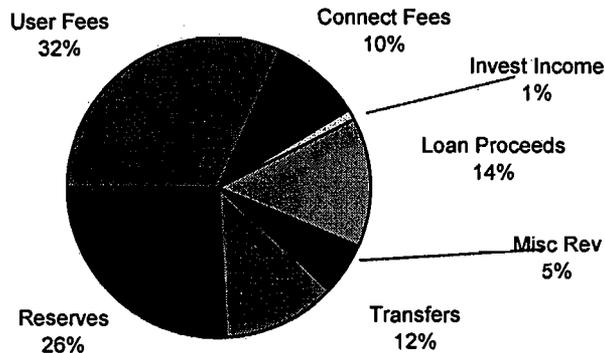
The Public Works Department operates the Water and Sanitary Sewer system as a separate public utility fund, which is designed to operate as a self-supporting operation. In accounting terms, this is an Enterprise Fund, meaning that revenues from this operation must equal or exceed expenditures.

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 that the water supply system will continue to operate efficiently, while safely providing quality water to its customers. Many of the improvements have been completed. 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 more will be completed when the road widening continues in future, yet undetermined years.

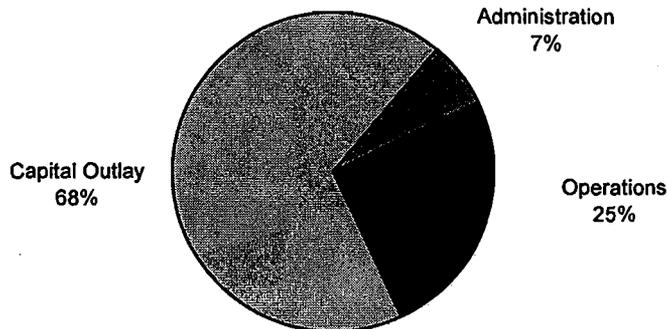
In 1998, the Village entered into a new 10-year contract to purchase its water from the City of Highland Park assuring a continual supply at competitive rates.

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 Operating Fund and the Water and Sewer Improvement Fund.

Combined Water & Sewer Revenues-\$10,305,600



Combined Water & Sewer Expenditures- \$10,248,600



Village of Lincolnshire 2007 Annual Budget

Fund Summary - Water and Sanitary Sewer Funds

Water and Sanitary Sewer Fund (02)

REVENUES

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Licenses & Fees	\$ 2,787,145	\$ 3,357,701	\$ 3,104,000	\$ 2,333,000	\$ 3,275,000
Miscellaneous Revenue	\$ 4,159	\$ 12,139	\$ 3,000	\$ 5,500	\$ 11,500
Other Income	\$ 12,727	\$ 32,845	\$ 30,000	\$ 20,000	\$ 42,000
TOTAL	\$ 2,804,031	\$ 3,402,685	\$ 3,137,000	\$ 2,358,500	\$ 3,328,500

EXPENSES

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 511,366	\$ 512,599	\$ 537,500	\$ 404,200	\$ 570,500
Contractual Services	\$ 2,200,541	\$ 2,373,433	\$ 2,395,100	\$ 1,775,700	\$ 2,505,300
Commodities	\$ 32,979	\$ 31,771	\$ 36,600	\$ 22,200	\$ 38,700
Other Charges	\$ 130,439	\$ 140,070	\$ 148,800	\$ 99,150	\$ 157,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,875,325	\$ 3,057,873	\$ 3,118,000	\$ 2,301,250	\$ 3,271,500

Water and Sanitary Sewer Improvement Fund (07)

REVENUES

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Licenses & Fees	\$ 349,552	\$ 863,502	\$ 1,136,000	\$ 509,000	\$ 1,000,000
Miscellaneous Revenue	\$ -	\$ 5,554	\$ 780,000	\$ -	\$ 545,000
Other Income	\$ 244,317	\$ 223,929	\$ 3,095,000	\$ 2,700,000	\$ 4,008,900
Loan Proceeds	\$ 187,346	\$ 187,344	\$ 3,363,000	\$ 163,000	\$ 1,423,200
TOTAL	\$ 781,215	\$ 1,280,329	\$ 8,374,000	\$ 3,372,000	\$ 6,977,100

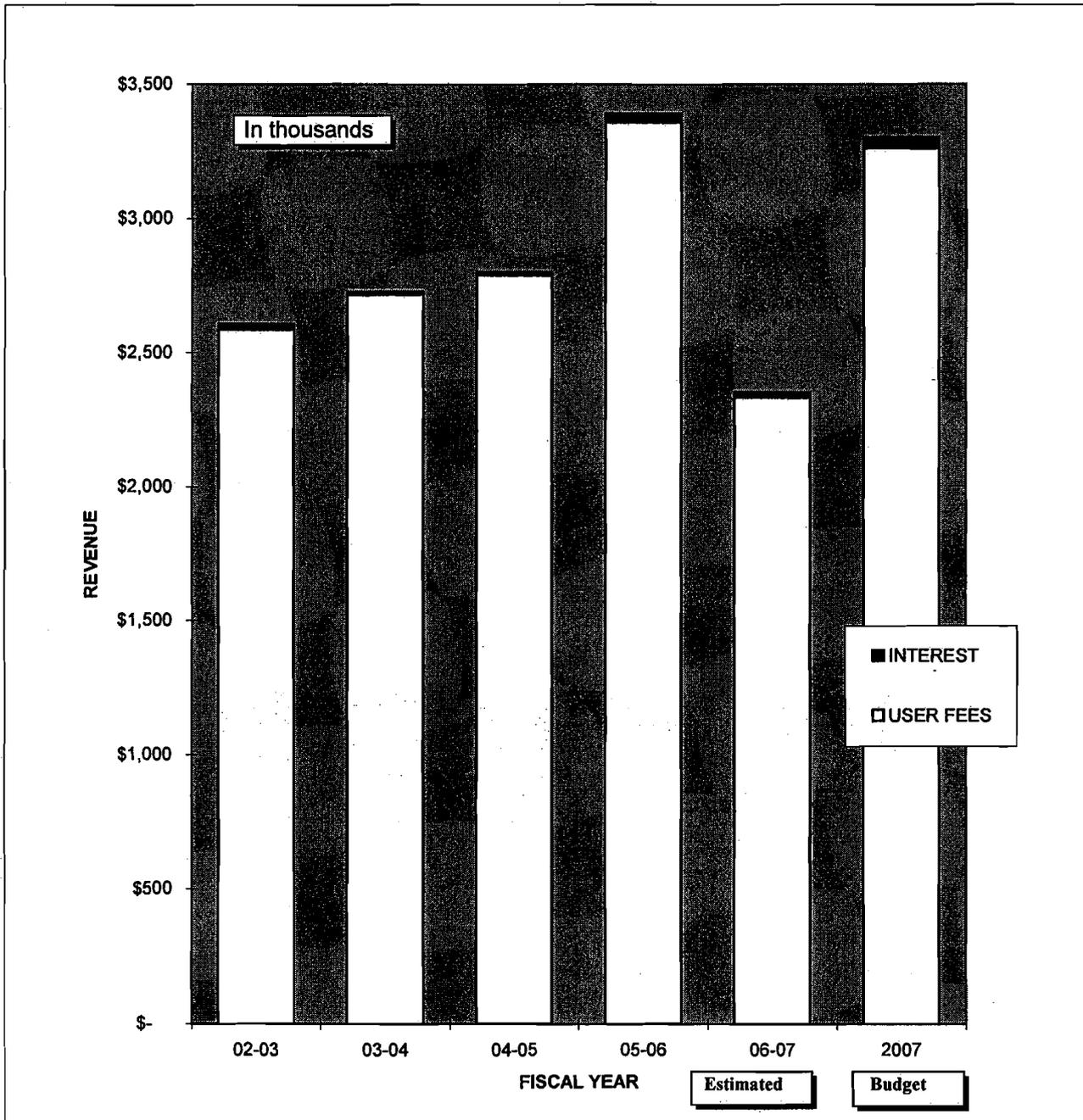
EXPENSES

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Capital Outlay	\$ 874,149	\$ 1,054,077	\$ 8,508,000	\$ 1,084,100	\$ 6,977,100

Village of Lincolnshire 2007 Annual Budget

WATER & SANITARY SEWER FUND

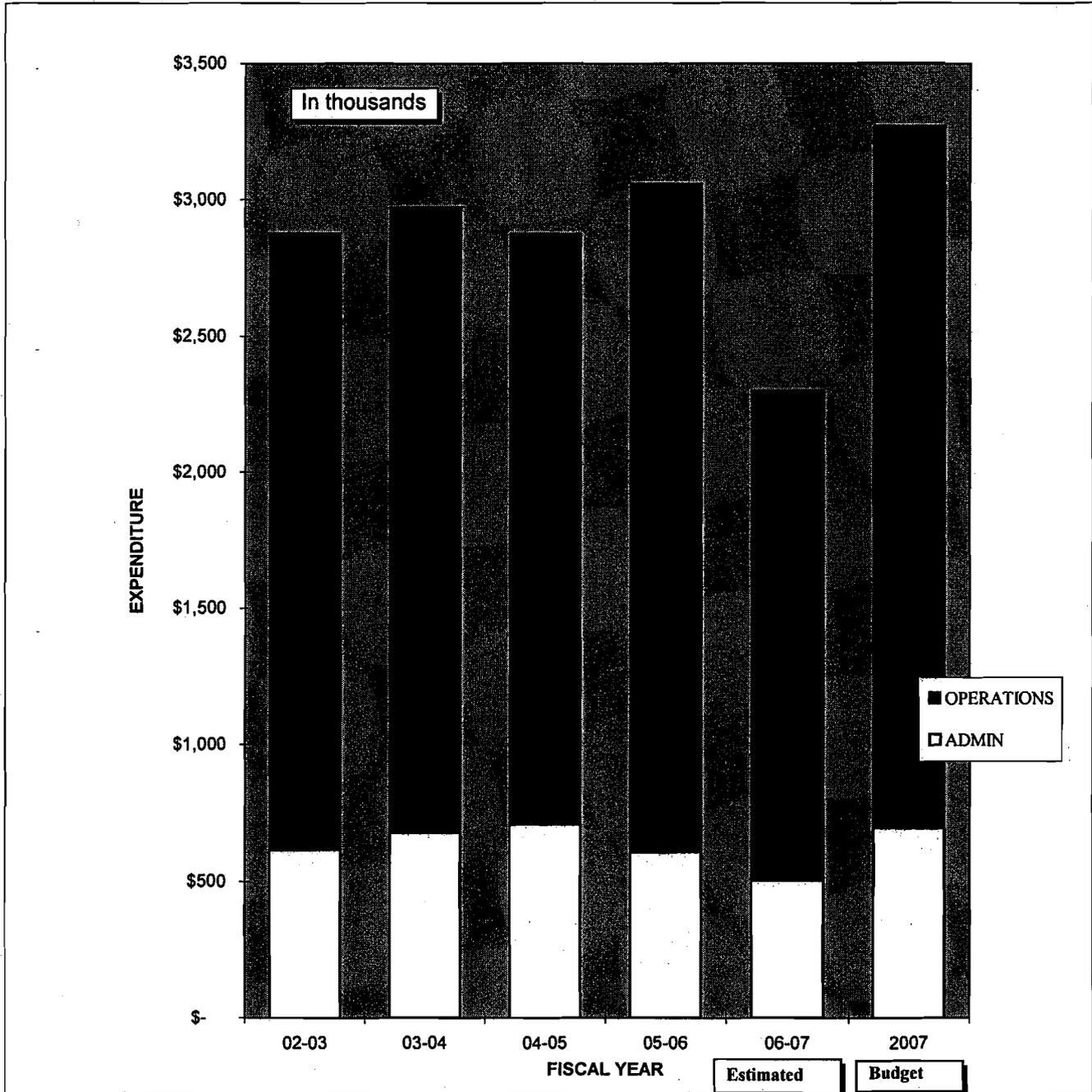
HISTORICAL REVENUES



Village of Lincolnshire 2007 Annual Budget

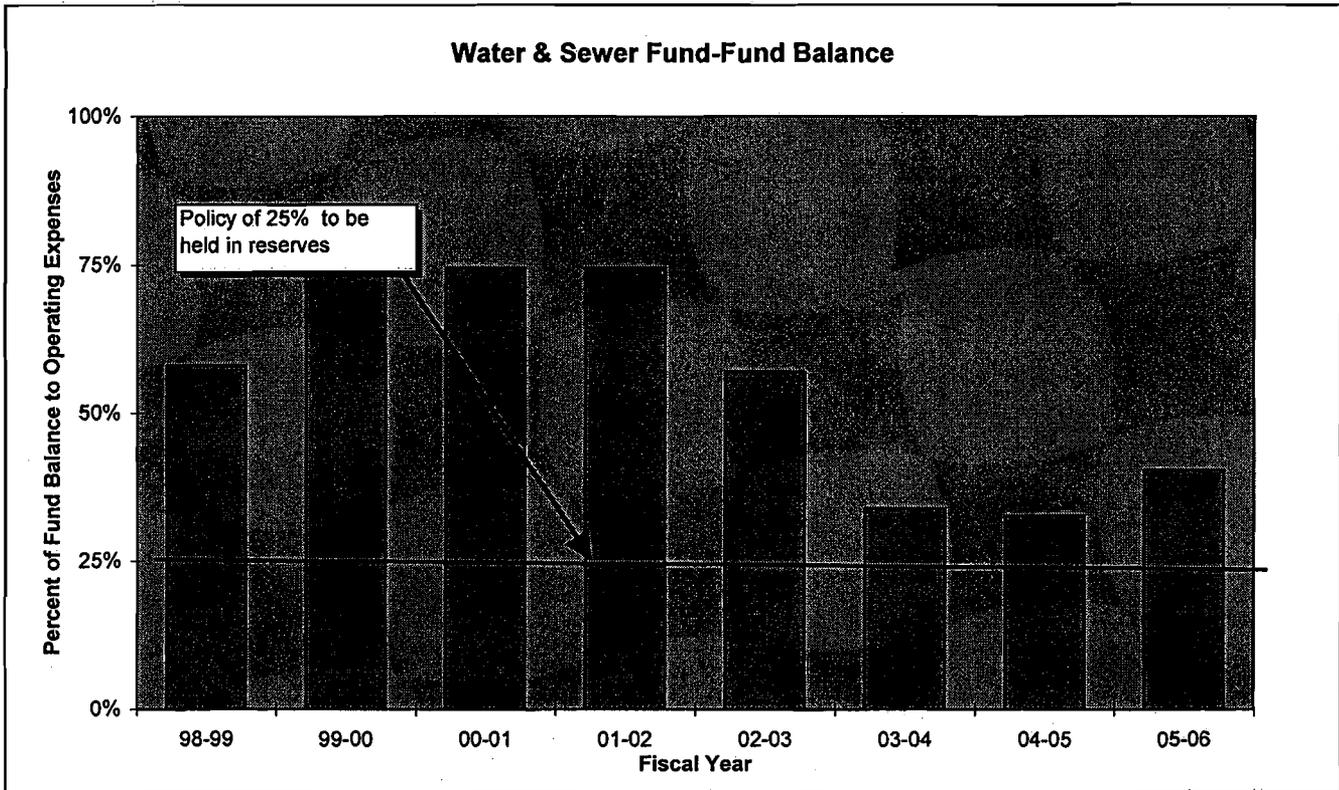
WATER & SANITARY SEWER FUND

HISTORICAL EXPENDITURES



Fund Summary - Water and Sanitary Sewer Funds

Water and Sewer Fund Balance History



Over the last eight (8) 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	Operating Expenses	Ratio
	(in thousands)		
98-99	1,381	2,380	58%
99-00	1,864	2,515	74%
00-01	1,913	2,564	75%
01-02	1,957	2,625	75%
02-03	1,633	2,865	57%
03-04	1,003	2,952	34%
04-05	939	2,875	33%
05-06	1,237	3,058	40%

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 02- WATER AND SANITARY SEWER FUND

REVENUES

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>LICENSES & FEES</u>					
4180 WATER/SEWER USER FEES	\$ 2,787,145	\$ 3,357,701	\$ 3,104,000	\$ 2,333,000	\$ 3,260,000
	\$ 2,787,145	\$ 3,357,701	\$ 3,104,000	\$ 2,333,000	\$ 3,260,000
<u>MISCELLANEOUS REVENUE</u>					
4410 SALE OF SURPLUS PROPERTY	\$ -	\$ 9,025	\$ -	\$ -	\$ 7,500
4430 OTHER INCOME	\$ 4,159	\$ 3,114	\$ 3,000	\$ 5,500	\$ 4,000
	\$ 4,159	\$ 12,139	\$ 3,000	\$ 5,500	\$ 11,500
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 12,727	\$ 32,845	\$ 30,000	\$ 20,000	\$ 42,000
	\$ 12,727	\$ 32,845	\$ 30,000	\$ 20,000	\$ 42,000
TOTAL REVENUES	\$ 2,804,031	\$ 3,402,685	\$ 3,137,000	\$ 2,358,500	\$ 3,313,500

Village of Lincolnshire 2007 Annual Budget

Explanation of Revenue Sources

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

Licenses & Fees

User Fees

Revenue from the sale of metered water and sanitary sewer service

Staff anticipates 211 million gallons to be consumed for residential use, 257 million gallons for commercial use, and 8 million gallons for municipal use. This estimate is based upon a regular season (not too dry or wet) with an 2% increase due to new customers.

Water & Sanitary Sewer Rates:

<u>(All figures per 1,000 gallons)</u>	<u>FY06-07</u>	<u>As of 1-1-07</u>	<u>% Change</u>
In-Village Water	\$3.75	\$3.86	3.0%
Out-of-Village Water	\$4.13	\$4.25	3.0%
In-Village Sanitary Sewer	\$3.23	\$3.33	3.0%
Out-of-Village Sewer	\$3.55	\$3.66	3.0%
In-Village Total	\$6.98	\$7.19	3.0%
Out-of-Village Total	\$7.68	\$7.91	3.0%
Total Anticipated Sales	Less Sanitary Sewer Credit	Net Sales	
\$ 3,385,000	\$ 125,000 =	\$ 3,260,000	

Sale of Surplus Property One Public Works truck.

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 expenditures

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Water & Sewer Fund	Public Works	02-01 Administration
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Function

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

Significant Goals/Objectives

- Continue with the water distribution system improvements
- Complete the design and bidding of the 30 inch transmission main and initiate construction
- Maintain the Village's Supervisory Control and Data Acquisition System
- Monitor the utility activity along Route 22
- Audit the Village's "unaccounted for" water usage
- Complete a vulnerability assessment of the potable water system (Village Board directed goal)
- Continue with a Sanitary Sewer inflow and infiltration program
- Investigate the possibility of maintaining water distribution system pressure through Highland Park
- Investigate automated water meter reading (Village Board directed goal)

Capital Projects

- None

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Water & Sewer Fund	Public Works	02-01 Administration
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 216,952	\$ 200,768	\$ 210,500	\$ 158,200	\$ 225,500
Contractual Services	\$ 393,625	\$ 303,944	\$ 344,100	\$ 278,100	\$ 360,500
Commodities	\$ 1,579	\$ 1,685	\$ 1,600	\$ 1,200	\$ 1,700
Other Charges	\$ 95,181	\$ 99,354	\$ 98,300	\$ 65,650	\$ 105,800
TOTAL	\$ 707,337	\$ 605,751	\$ 654,500	\$ 503,150	\$ 693,500

Staffing (Full Time Equivalents)

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Village Manager	0.30	0.20	0.20	0.20	0.20
Public Works Director	0.25	0.25	0.25	0.25	0.25
Village Engineer	0.50	0.25	0.25	0.25	0.25
Director of Financial Systems	0.30	0.20	0.20	0.20	0.20
Administrative Assistant	0.30	0.20	0.20	0.20	0.20
Account Clerk Supervisor	0.30	0.20	0.20	0.20	0.20
Deputy Village Clerk	0.30	0.20	0.20	0.20	0.20
Secretary	0.50	0.25	0.25	0.25	0.25
Secretary/Receptionist	0.30	0.20	0.20	0.20	0.20
Billing Clerk	0.50	0.50	0.50	0.50	0.50
Executive Secretary	<u>0.30</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>
Total	3.85	2.65	2.65	2.65	2.65

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
No. Accounts Serviced	2,395	2,397	2,450	2,420	2,450
No. Utility Permits	33	30	40	28	35

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 02- WATER & SANITARY SEWER FUND

DEPT 01-DISBURSEMENTS/ADMINISTRATION

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>PERSONAL SERVICES</u>					
6015 REGULAR SALARIES	\$ 216,650	\$ 200,372	\$ 210,000	\$ 158,000	\$ 225,000
6020 OVERTIME SALARIES	\$ 302	\$ 396	\$ 500	\$ 200	\$ 500
	\$ 216,952	\$ 200,768	\$ 210,500	\$ 158,200	\$ 225,500
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 8,741	\$ 8,699	\$ 7,000	\$ 5,500	\$ 7,300
6120 PRINTING	\$ 7,523	\$ 6,315	\$ 6,600	\$ 3,500	\$ 7,300
6140 PROFESSIONAL SERVICES	\$ 75,943	\$ 6,155	\$ 89,000	\$ 57,500	\$ 90,500
6155 DATA SYSTEMS	\$ 10,938	\$ 6,975	\$ 5,900	\$ 4,500	\$ 6,000
6160 POSTAGE	\$ 3,460	\$ 4,078	\$ 3,400	\$ 2,600	\$ 3,200
6170 DUPLICATING	\$ 1,567	\$ 2,464	\$ 1,700	\$ 1,300	\$ 1,800
6187 MEDICAL INSURANCE	\$ 81,021	\$ 88,560	\$ 108,000	\$ 85,000	\$ 115,000
6188 GENERAL INSURANCE	\$ 204,352	\$ 180,271	\$ 122,000	\$ 118,000	\$ 125,700
6190 OUTSIDE SERVICES	\$ 80	\$ 427	\$ 500	\$ 200	\$ 3,700
	\$ 393,625	\$ 303,944	\$ 344,100	\$ 278,100	\$ 360,500
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 1,579	\$ 1,685	\$ 1,600	\$ 1,200	\$ 1,700
	\$ 1,579	\$ 1,685	\$ 1,600	\$ 1,200	\$ 1,700
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 401	\$ 474	\$ 500	\$ 250	\$ 500
6320 VEHICLE EXPENSE	\$ 3,600	\$ 3,600	\$ 2,400	\$ 1,600	\$ 3,600
6330 PROFESSIONAL DEVELOPMENT	\$ -	\$ 199	\$ 500	\$ 300	\$ 500
6340 PUBLICATIONS	\$ 42	\$ 203	\$ 200	\$ 100	\$ 200
6390 BUSINESS EXPENSES	\$ 91,138	\$ 94,878	\$ 94,700	\$ 63,400	\$ 101,000
	\$ 95,181	\$ 99,354	\$ 98,300	\$ 65,650	\$ 105,800
TOTAL DISBURSEMENTS	\$ 707,337	\$ 605,751	\$ 654,500	\$ 503,150	\$ 693,500

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6120 Printing	\$ 4,400	\$ 4,300
Water/Sewer Portion of Printing Expense	\$ 2,200	\$ 2,300
Water/Sewer Bills	\$ 6,600	\$ 6,600
6140 Professional Services		
Water/Sewer Portion of Legal Expense	\$ 24,000	\$ 24,000
Water/Sewer Portion of Audit	\$ 9,500	\$ 11,500
Miscellaneous Engineering Reviews	\$ 8,000	\$ 7,500
Water and Sewer Model Updates	\$ 2,500	\$ 2,500
Geographic Information System Services	\$ 25,000	\$ 25,000
Sanitary Sewer Study	\$ 20,000	\$ 20,000
Total	\$ 89,000	\$ 90,500
6190 Outside Services		
Records Storage Conversion	\$ -	\$ 600
Public Meeting Webcasting	\$ -	\$ 2,000
Village Notification System	\$ -	\$ 650
Miscellaneous	\$ 500	\$ 400
Total	\$ 500	\$ 3,650
6310 Memberships		
American Water Works Association	\$ 100	\$ 100
Illinois Chapter - American Water Works Association	\$ 100	\$ 100
American Public Works Association	\$ 200	\$ 200
American Society of Civil Engineers	\$ 100	\$ 100
Total	\$ 500	\$ 500
6320 Vehicle Expense		
One-half of two Monthly Vehicle Allowances		
Total	\$ 3,600	\$ 3,600
6390 Business Expense	18.48%	18.50%
W/S Portion-IMRF/FICA	\$ 512,000	\$ 545,000
	\$ 94,618	\$ 100,825

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Water & Sewer Fund	Public Works	02-02 Operations
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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 533 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 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 (79%) of the expenses in the operations account are for the purchase of treated Lake Michigan water from the City of Highland Park (43%) and the treatment of sanitary sewerage by the Lake County Public Works Department (36%).

Significant Goals/Objectives

- Inspect and maintain all hydrants and valves in the distribution system
- Continue the inside meter reading program
- Conduct the mandated cross-connection control program
- Complete all water sampling requirements mandated by the IEPA
- Comply with all requirements of the J.U.L.I.E. One Call System mandate
- Submit the vulnerability assessment information as required through Federal mandate
- Monitor the existing 18 inch and new 30 inch water transmission main

Capital Projects

- None

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Water & Sewer Fund	Public Works	02-02 Operations
--------------------	--------------	------------------

Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 294,414	\$ 311,831	\$ 327,000	\$ 246,000	\$ 345,000
Contractual Services	\$ 1,806,916	\$ 2,069,489	\$ 2,051,000	\$ 1,497,600	\$ 2,144,800
Commodities	\$ 31,400	\$ 30,086	\$ 35,000	\$ 21,000	\$ 37,000
Other Charges	\$ 35,258	\$ 40,716	\$ 50,500	\$ 33,500	\$ 51,200
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,167,988	\$ 2,452,122	\$ 2,463,500	\$ 1,798,100	\$ 2,578,000

Staffing (Full Time Equivalents)

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Utilities Superintendent	1.00	1.00	1.00	1.00	1.00
General Maintenance Utilities	3.00	4.00	4.00	4.00	4.00
Clerk	0.25	0.25	0.25	0.25	0.25
Summer Laborer	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total	4.50	5.50	5.50	5.50	5.50

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
JULIE Utility Locates	2,154	3,217	3,000	2,250	3,200
EDU Connections	134	259	376	171	329
Average Daily Water Usage-Million Gallons	1.419	1.524	1.5	1.45	1.5
Service Requests Completed	1,048	1,223	1,060	700	1,080

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 02- WATER & SANITARY SEWER FUND

DEPT 02-DISBURSEMENTS/OPERATIONS

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 261,034	\$ 283,761	\$ 302,000	\$ 226,000	\$ 320,000
6020 OVERTIME SALARIES	\$ 33,380	\$ 28,070	\$ 25,000	\$ 20,000	\$ 25,000
	\$ 294,414	\$ 311,831	\$ 327,000	\$ 246,000	\$ 345,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 10,188	\$ 17,814	\$ 15,000	\$ 11,000	\$ 18,000
6180 GAS UTILITIES	\$ 1,695	\$ 1,475	\$ 2,000	\$ 800	\$ 2,000
6185 ELECTRIC UTILITIES	\$ 59,943	\$ 52,819	\$ 60,000	\$ 40,000	\$ 85,000
6190 OUTSIDE SERVICES	\$ 21,942	\$ 39,042	\$ 40,000	\$ 18,000	\$ 3,800
6195 WATER PURCHASE	\$ 921,086	\$ 1,075,314	\$ 1,062,000	\$ 790,000	\$ 1,105,000
6196 SANITARY SEWER CHARGE	\$ 784,149	\$ 875,267	\$ 864,000	\$ 630,000	\$ 923,000
6197 SEWER TRANSMISSION FEE	\$ 7,913	\$ 7,758	\$ 8,000	\$ 7,800	\$ 8,000
	\$ 1,806,916	\$ 2,069,489	\$ 2,051,000	\$ 1,497,600	\$ 2,144,800
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 17,130	\$ 19,623	\$ 20,000	\$ 15,000	\$ 22,000
6236 WATER METERS	\$ 14,270	\$ 10,463	\$ 15,000	\$ 6,000	\$ 15,000
	\$ 31,400	\$ 30,086	\$ 35,000	\$ 21,000	\$ 37,000
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 403	\$ 596	\$ 700	\$ 300	\$ 600
6320 VEHICLE EXPENSE	\$ 29,025	\$ 35,580	\$ 41,700	\$ 27,900	\$ 42,700
6330 PROFESSIONAL DEVELOPMENT	\$ 2	\$ 99	\$ 1,500	\$ 1,100	\$ 1,500
6360 UNIFORMS	\$ 3,585	\$ 3,281	\$ 4,000	\$ 2,600	\$ 3,800
6386 MINOR EQUIPMENT	\$ 1,792	\$ 594	\$ 2,000	\$ 1,200	\$ 2,000
6390 BUSINESS EXPENSES	\$ 451	\$ 566	\$ 600	\$ 400	\$ 600
	\$ 35,258	\$ 40,716	\$ 50,500	\$ 33,500	\$ 51,200
<u>CAPITAL OUTLAY</u>					
6470 TRANSFER TO WSI	\$ -	\$ -	\$ -	\$ -	\$ -
6471 LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 2,167,988	\$ 2,452,122	\$ 2,463,500	\$ 1,798,100	\$ 2,578,000

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6130 Equipment Maintenance		
Emergency Repairs-Reservoirs/Lift Stations	\$ 12,000	\$ 15,000
Maintenance of Emergency Air Packs	\$ 500	\$ 500
Meter Calibration	\$ 2,500	\$ 2,500
Total	\$ 15,000	\$ 18,000
6190 Outside Services		
Large Meter Testing	\$ 4,500	\$ 4,500
IEPA Water Testing	\$ 3,500	\$ 3,500
Water Sampling	\$ 500	\$ 500
Valve Maintenance Program	\$ 4,000	\$ 4,000
Instrument Calibration	\$ 400	\$ 400
First Aid Supplies	\$ 100	\$ 100
Water Meter Relocation	\$ 1,000	\$ 1,000
Sanitary Sewer Televising	\$ 2,000	\$ -
Emergency Repair and Restoration	\$ 20,000	\$ 20,000
JULIE One Call System	\$ 4,000	\$ 4,000
Total	\$ 40,000	\$ 38,000
6195 Water Purchase		
Purchase of water from the City of Highland Park	\$ 1,062,000	\$ 1,105,000
6196 Sanitary Sewer Charges		
Wastewater treatment service provided by Lake County	\$ 864,000	\$ 923,000
6230 Maintenance Materials		
Chlorine Compressed Gas & Detector Solution	\$ 1,000	\$ 1,000
Repair Clamps & Fittings	\$ 3,500	\$ 4,500
Valve Repair Materials	\$ 1,000	\$ 1,000
Hydrant Accessories	\$ 3,500	\$ 4,500
Meter Pit Repair Parts/B-Box Repair Materials	\$ 1,300	\$ 1,300
Lift Station Cleaning Materials	\$ 200	\$ 200
Stand-by Generator Maintenance	\$ 500	\$ 500
Valve Keys & Small Tools	\$ 800	\$ 800
Safety Supplies	\$ 500	\$ 500
Miscellaneous -Hardware, Paint, Paper Goods	\$ 2,700	\$ 2,700
Gravel	\$ 4,000	\$ 4,000
JULIE Locating Material	\$ 1,000	\$ 1,000
Total	\$ 20,000	\$ 22,000

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Water & Sewer Imp. Fund	Public Works	07-01 Capital
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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 requirements 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
- Initiate construction of the 30" water transmission main

Capital Projects

- Vehicle Rehabilitation*	\$ 3,000
- Truck 241 Replacement	\$ 55,000
- Route 22 Utility Improvements-East	\$ 353,000
- Route 22 Utility Improvements-West	\$ 297,000
- Water Transmission Main	\$ 5,500,000
- Stonegate Circle Water Main Replacement	\$ 90,000
- Water Distribution System Repairs	\$ 65,000
- Sanitary Sewer System Improvements	\$ 50,000
- Vulnerability Compliance	\$ 10,000
- Village Hall/PWF Telephone System Replacement*	\$ 35,000
- Data Processing Replacement*	\$ 13,700
- Audio/Visual Equipment Replacement*	\$ 1,700
- Village Hall Window Treatment Replace*	\$ 2,000
- Village Hall Hardwood Trim and Dias*	\$ 15,000
- Public Works Facility Pressure Washer*	\$ 2,500
	\$ 6,492,900

*Multiple Funds/Divisions

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Water & Sewer Impr. Fund	Public Works	07-01 Capital
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Disbursements	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	<u>\$ 874,149</u>	<u>\$ 1,054,077</u>	<u>\$ 8,508,000</u>	<u>\$ 1,084,100</u>	<u>\$ 6,977,100</u>
TOTAL	\$ 874,149	\$ 1,054,077	\$ 8,508,000	\$ 1,084,100	\$ 6,977,100

Staffing (Full Time Equivalents)

No staff are funded through this account

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
EDU Connections	134	259	376	171	334

Village of Lincolnshire 2007 Annual Budget

Program Detail

REVENUES

ACCT DESCRIPTION	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
<u>LICENSES & FEES</u>					
4186 CONNECTION FEES	\$ 409,906	\$ 863,502	\$ 1,136,000	\$ 509,000	\$ 1,000,000
4187 REFUND OF FEES	\$ (60,354)	\$ -	\$ -	\$ -	\$ -
	\$ 349,552	\$ 863,502	\$ 1,136,000	\$ 509,000	\$ 1,000,000
<u>MISCELLANEOUS REVENUE</u>					
4430 OTHER INCOME	\$ -	\$ 5,554	\$ 780,000	\$ -	\$ 545,000
	\$ -	\$ 5,554	\$ 780,000	\$ -	\$ 545,000
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 47,317	\$ 26,929	\$ 35,000	\$ 23,000	\$ 80,000
4540 TRANSFER FR GENERAL FUND	\$ 197,000	\$ 197,000	\$ 3,060,000	\$ 2,677,000	\$ 1,278,000
4541 TRANSFER FR WS OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
4570 LOAN PROCEEDS	\$ -	\$ -	\$ 3,200,000	\$ -	\$ 1,300,000
4571 LOAN PAY BY TIF FUND	\$ 187,346	\$ 187,344	\$ 163,000	\$ 163,000	\$ 123,200
	\$ 431,663	\$ 411,273	\$ 6,458,000	\$ 2,863,000	\$ 2,781,200
TOTAL REVENUES	\$ 781,215	\$ 1,280,329	\$ 8,374,000	\$ 3,372,000	\$ 4,326,200
USE OF RESERVES	\$ 92,934	\$ -	\$ 134,000	\$ -	\$ 2,650,900
FUNDS AVAILABLE	\$ 874,149	\$ 1,280,329	\$ 8,508,000	\$ 3,372,000	\$ 6,977,100

DISBURSEMENTS

ACCT DESCRIPTION	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ 71,792	\$ 2,816	\$ 78,000	\$ 75,000	\$ 58,000
6420 OFFICE EQUIPMENT	\$ 2,597	\$ 11,563	\$ 10,000	\$ 7,000	\$ 15,400
6430 CAPITAL PROJECTS	\$ 119,878	\$ 375,938	\$ 7,863,500	\$ 790,000	\$ 6,417,000
6440 OTHER EQUIPMENT	\$ 16,649	\$ 15,478	\$ 8,000	\$ 7,100	\$ 2,500
6471 LOAN PAYMENTS	\$ 663,233	\$ 648,282	\$ 548,500	\$ 205,000	\$ 484,200
6490 LOAN TO TIF FUND	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 874,149	\$ 1,054,077	\$ 8,508,000	\$ 1,084,100	\$ 6,977,100
TOTAL DISBURSEMENTS	\$ 874,149	\$ 1,054,077	\$ 8,508,000	\$ 1,084,100	\$ 6,977,100

Village of Lincolnshire 2007 Annual Budget

**Program Notes
Revenue**

Licenses & Fees

Connection Fees: Building permit fees for the privilege of tapping into the Village water and/or sanitary sewer systems.

Connection fees are reviewed each year and the fee is derived by taking the current estimated system replacement cost, less depreciation and remaining indebtedness, divided by the equivalent number of users of that system. The calculation is done separately for the water and sanitary sewer system because not all customers use both systems.

Water Connection	\$ 1,691 per equivalent dwelling unit
Sanitary Sewer Connection	\$ 1,352 per equivalent dwelling unit

(Equivalent dwelling units (EDU's) are 1.0 for single family homes, and a multiplier for various types of commercial structures, based on their water usage compared to single family homes.)

Connection fees budgeted for FY 2007 include those for the single and multi-family units and various commercial and retail developments that include restaurants, retail shops and office space.

Miscellaneous Income

The Village will receive \$545,000 from the Village of Bannockburn for its share of the construction of the new water transmission main.

Other Income

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

General Fund Transfers: General Fund assistance with utility debt and Capital Projects.

Cash Reserve Transfers: Use of funds collected in previous years but not spent.

Loan Proceeds: The Village will borrow \$1.3 million for its share of the water transmission main construction.

Loan Payment by TIF Fund: Payments for a loan made to the TIF Fund for infrastructure improvements

Money is appropriated from cash reserves as needed to balance revenues and expenditures. As this is a capital projects fund and not an operating fund, maintenance of a specified cash balance is not required.

Village of Lincolnshire 2007 Annual Budget

Outstanding Debt-Scheduled Payments

1999 Lincolnshire Drive Sewer Main Loan

(Water & Sewer Improvement Fund Portion is 100%)

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	5.00%	\$ 180,000	\$ 25,740	\$ 205,740
2008	5.00%	\$ 180,000	\$ 16,380	\$ 196,380
2009	5.00%	\$ 180,000	\$ 7,120	\$ 187,120
Total		\$ 540,000	\$ 49,240	\$ 589,240

2002 Route 22 Utility Improvements Loan

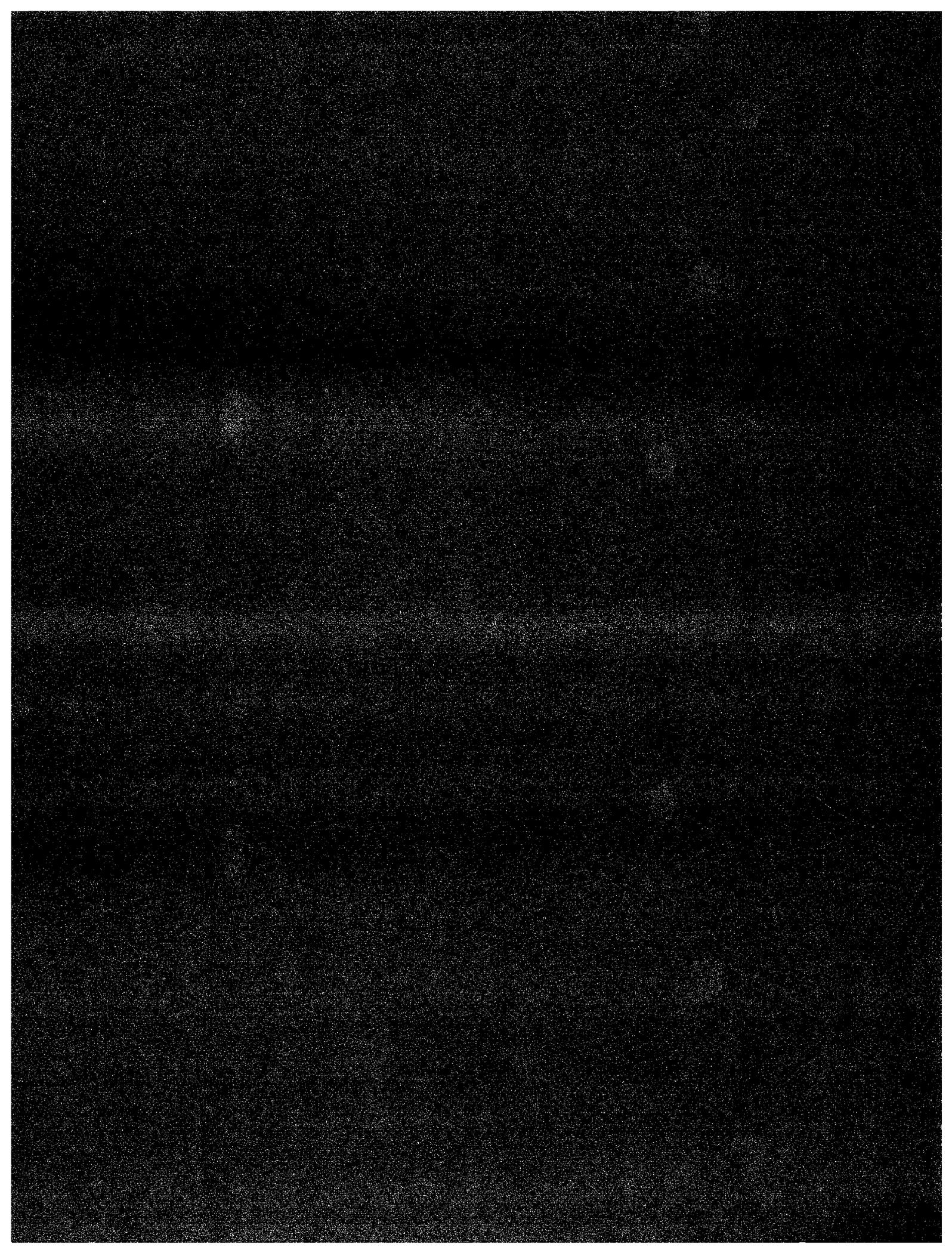
(Water & Sewer Improvement Fund Portion is 100%)

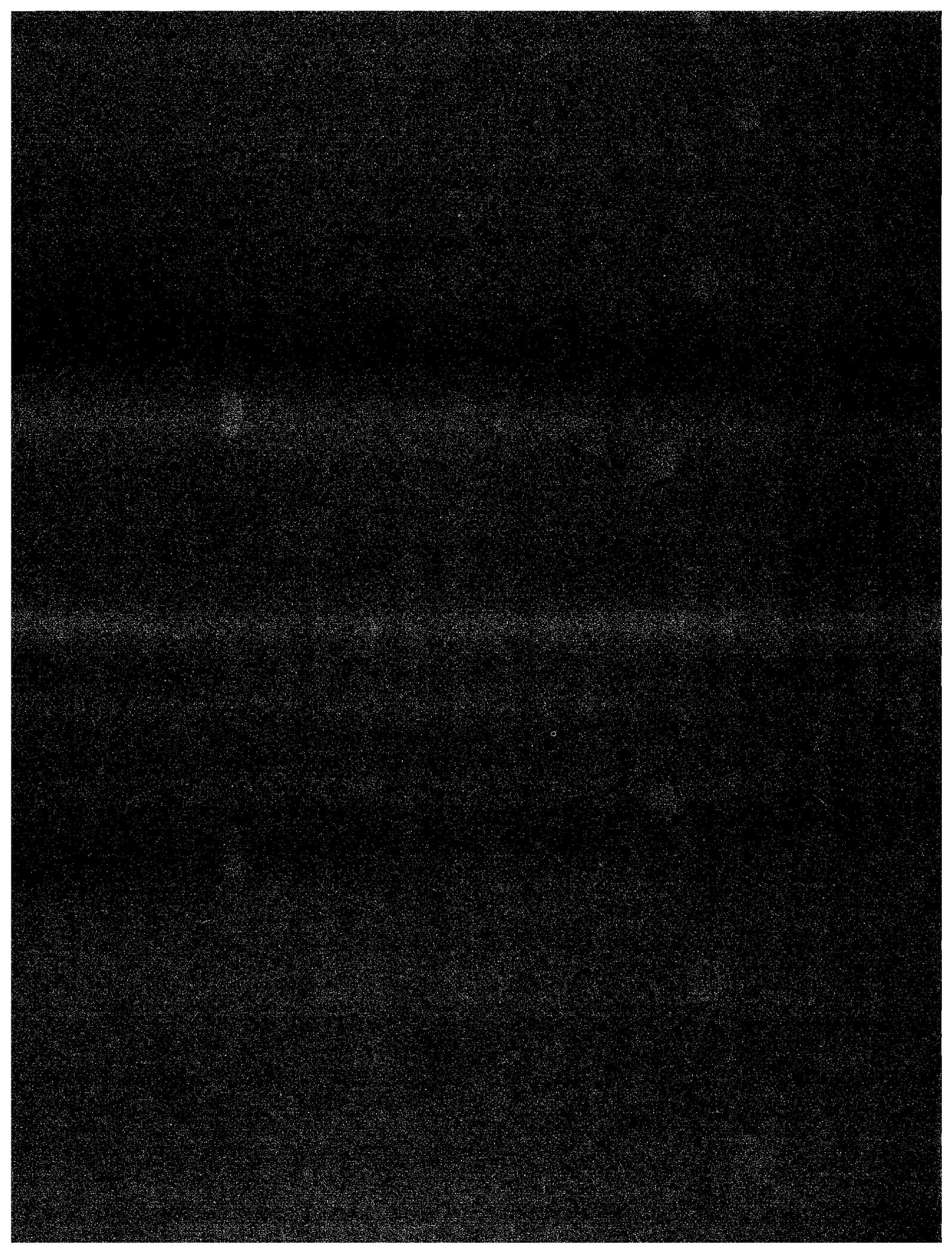
<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	4.00%	\$ 125,559	\$ 71,677	\$ 197,236
2008	4.00%	\$ 130,524	\$ 66,712	\$ 197,236
2009	4.00%	\$ 136,050	\$ 61,186	\$ 197,236
2010	4.00%	\$ 141,624	\$ 55,612	\$ 197,236
2011	4.00%	\$ 147,426	\$ 49,811	\$ 197,237
2012	4.00%	\$ 153,350	\$ 43,887	\$ 197,237
2013	4.00%	\$ 159,747	\$ 37,489	\$ 197,236
2014	4.00%	\$ 166,292	\$ 30,944	\$ 197,236
2015	4.00%	\$ 173,104	\$ 24,132	\$ 197,236
2016	4.00%	\$ 180,154	\$ 17,082	\$ 197,236
2017	4.00%	\$ 187,596	\$ 9,660	\$ 197,256
2018	4.00%	\$ 96,642	\$ 1,976	\$ 98,618
Total		\$ 1,798,068	\$ 470,168	\$ 2,268,236

2007 Water Transmission Main Loan

(Water & Sewer Improvement Fund Portion is 100%)

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	4.50%	\$ 57,074	\$ 24,041	\$ 81,115
2008	4.50%	\$ 107,495	\$ 54,735	\$ 162,230
2009	4.50%	\$ 112,387	\$ 49,844	\$ 162,231
2010	4.50%	\$ 117,501	\$ 44,729	\$ 162,230
2011	4.50%	\$ 122,848	\$ 39,382	\$ 162,230
2012	4.50%	\$ 128,438	\$ 33,792	\$ 162,230
2013	4.50%	\$ 134,284	\$ 27,947	\$ 162,231
2014	4.50%	\$ 140,394	\$ 21,836	\$ 162,230
2015	4.50%	\$ 146,783	\$ 15,448	\$ 162,231
2016	4.50%	\$ 153,462	\$ 8,768	\$ 162,230
2017	4.50%	\$ 79,334	\$ 1,789	\$ 81,123
Total		\$ 1,300,000	\$ 322,311	\$ 1,622,311





Village of Lincolnshire 2007 Annual Budget

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
123	Motor Fuel Tax	State MFT Allocation Based upon Population
127	Police Pension	Property Tax and Payroll Deductions
131	Illinois Municipal Retirement	Property Tax and Payroll Deductions
135	Vehicle Maintenance	Fund Transfers from General Fund and Water & Sewer Fund Accounts for which Vehicles are Serviced
140	Tax Increment Finance District	Property Tax Increment
145	E911	AT&T Surcharge
151	Park Development	Fund Transfers from the General Fund & Park Donation Fees

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Motor Fuel Tax Fund	Public Works	03-01
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Function

This fund tracks receipt and disbursement of the Village's allocation of 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

- Kings Cross Drive - Grenadier Court to Regent Lane
- Reliance Lane - All
- Buckingham Place - All
- Margate Drive - All
- Miscellaneous Patching

Capital Projects

- Street Improvement Program* \$ 190,000

*Multiple Funds/Divisions

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Motor Fuel Tax Fund	Public Works	03-01
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 195,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
TOTAL	\$ 195,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000

Staffing (Full Time Equivalents)

No staff are funded through this account

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Miles of Streets Resurfaced	1.77	3.01	1.40	1.52	1.46

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 03 - MOTOR FUEL TAX FUND REVENUE

ACCT DESCRIPTION	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
<u>ALLOTMENTS, GRANTS & REIMBURSEMENTS</u>					
4330 ALLOTMENTS	\$ 188,215	\$ 195,601	\$ 186,300	\$ 227,000	\$ 187,000
	\$ 188,215	\$ 195,601	\$ 186,300	\$ 227,000	\$ 187,000
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 1,361	\$ 2,858	\$ 2,500	\$ 1,600	\$ 3,000
	\$ 1,361	\$ 2,858	\$ 2,500	\$ 1,600	\$ 3,000
TOTAL REVENUE	\$ 189,576	\$ 198,459	\$ 188,800	\$ 228,600	\$ 190,000
USE OF RESERVES	\$ 5,424	\$ -	\$ 1,200	\$ -	\$ -
FUNDS AVAILABLE	\$ 195,000	\$ 198,459	\$ 190,000	\$ 228,600	\$ 190,000
DISBURSEMENTS					
<u>CAPITAL OUTLAY</u>					
6430 CAPITAL PROJECTS	\$ 195,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
	\$ 195,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
TOTAL DISBURSEMENTS	\$ 195,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000

Village of Lincolnshire 2007 Annual Budget

Program Notes

Allotments: Funds allocated per capita to municipalities by the State of Illinois from
Motor Fuel Tax collections

6,537	\$28.60	\$186,958
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Interest Income Revenue from the investment of cash

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Police Pension Fund	Finance	05-01
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Function

Established by state law, this fund invests employee and Village contributions to provide pension and disability benefits for Lincolnshire Police Officers. Investments are monitored by the Police Pension Board, consisting of a Chairman and two members appointed by the Mayor and Board of Trustees, two members elected by active Police Officers, and one retiree representative.

Significant Goals/Objectives

- Maximize the rate of return on the investments held in cash reserves

Capital Projects

- None

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Police Pension Fund	Finance	05-01
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ -		\$ -	\$ -	\$ -
Contractual Services	\$ 19,365	\$ 15,971	\$ 3,000	\$ 4,200	\$ 14,600
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 19,365	\$ 15,971	\$ 3,000	\$ 4,200	\$ 14,600

Staffing (Full Time Equivalents)

No staff are funded through this account

Performance Indicators

Indicator	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Average Return on Investments	5.90%	6.50%	7.50%	7.00%	7.50%
Percentage in Equity Investments	45%	45%	45%	45%	45%

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 05 -POLICE PENSION FUND

REVENUE

ACCT DESCRIPTION	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
<u>TAXES</u>					
4070 REAL ESTATE TAX	\$ 418,426	\$ 550,427	\$ 591,000	\$ 591,000	\$ 731,700
	\$ 418,426	\$ 550,427	\$ 591,000	\$ 591,000	\$ 731,700
<u>MISCELLANEOUS REVENUE</u>					
4425 POLICE CONTRIBUTION	\$ 151,024	\$ 163,951	\$ 179,000	\$ 120,000	\$ 183,300
4430 OTHER INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 151,024	\$ 163,951	\$ 179,000	\$ 120,000	\$ 183,300
<u>OTHER INCOME</u>					
4510 INVESTMENT INCOME	\$ 415,084	\$ 814,286	\$ 500,000	\$ 335,000	\$ 650,000
	\$ 415,084	\$ 814,286	\$ 500,000	\$ 335,000	\$ 650,000
TOTAL REVENUE	\$ 984,534	\$ 1,528,664	\$ 1,270,000	\$ 1,046,000	\$ 1,565,000

DISBURSEMENTS

CONTRACTUAL SERVICES

6140 PROFESSIONAL SERVICES	\$ 11,021	\$ 2,092	\$ 1,000	\$ 2,700	\$ 6,600
6190 OUTSIDE SERVICES	\$ 8,344	\$ 13,879	\$ 2,000	\$ 1,500	\$ 8,000
	\$ 19,365	\$ 15,971	\$ 3,000	\$ 4,200	\$ 14,600

OTHER CHARGES

6310 MEMBERSHIPS	\$ 750	\$ 439	\$ 1,000	\$ 800	\$ 1,000
6330 PROFESSIONAL DEVELOPMENT	\$ -	\$ 925	\$ 1,000	\$ 700	\$ 1,000
6390 BUSINESS EXPENSE	\$ 1,202	\$ 32,696	\$ 920,400	\$ 400	\$ 1,156,500
6391 DISABILITY PAYMENTS	\$ 114,228	\$ 129,069	\$ 132,600	\$ 88,800	\$ 129,400
6392 REFUND OF CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -
6393 RETIREMENT PAYMENTS	\$ 145,091	\$ 166,775	\$ 212,000	\$ 142,000	\$ 262,500
	\$ 261,271	\$ 329,904	\$ 1,267,000	\$ 232,700	\$ 1,550,400
TOTAL DISBURSEMENTS	\$ 280,636	\$ 345,875	\$ 1,270,000	\$ 236,900	\$ 1,565,000

Village of Lincolnshire 2007 Annual Budget

**Program Notes
Revenue**

4070 Real Estate 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 2007 proposed income in this line item is the amount levied last year based on the best actuarial information available at the time.

4425 Police Contribution

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

	Budget 06-07			Budget 2007
Budgeted sworn salary expense:	\$ 1,806,000			\$ 1,850,000
	9.91%	\$ 178,975	9.91%	\$ 183,335

4510 Interest Income

This is the interest earned on investments in the Fund. The funds 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.

Disbursements

6140 Professional Services

Legal fees	\$ 1,000
Actuarial Analysis of Fund Assets	\$ -
	<hr/>
	\$ 1,000

6190 Outside Services

Medical examinations and accounting services	\$ 2,000
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6320 Memberships

Illinois Police Pension Fund Association (IPPPA)	\$ 1,000
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6390 Business Expense

This reflects the amount actually invested by the fund each year and is based on an annual actuarial analysis of Lincolnshire's sworn officers and retirees. This amount reflects both the employer and employee contributions for the year.

6391 Disability Payments

Amounts paid to members of the Fund or their beneficiaries according to state law	\$ 132,600
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6393 Retirement Payments

Amounts paid to members of the Fund or their beneficiaries according to state law	\$ 212,000
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\$ -
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\$ 6,600
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\$ 8,000
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\$ 1,000
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\$ 2,500
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\$ 129,400
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\$ 262,500

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

IMRF Fund	Finance	06-01
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Function

This fund disburses Village employer contributions to the Illinois Municipal Retirement Fund, which provides pension and disability benefits for civilian Village employees working over 600 hours per year. This year, the employer contribution rate was increased from 10.83% to 10.85% by the IMRF Board of Trustees, based upon actuarial assumptions. Rates are as follows:

IMRF:	10.85%
FICA:	<u>7.65%</u>
	18.50%
Medicare only:	1.45%

Significant Goals/Objectives

- Establish a tax rate that eliminates the deficit that has occurred due to the lag time in tax rate setting to collector

Capital Projects

- None

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

IMRF Fund	Finance	06-01
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 541,487	\$ 588,329	\$ 633,000	\$ 424,100	\$ 657,000
TOTAL	\$ 541,487	\$ 588,329	\$ 633,000	\$ 424,100	\$ 657,000

Staffing (Full Time Equivalents)

No staff are funded through this account

Performance Indicators

None

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 06 -ILLINOIS MUNICIPAL RETIREMENT FUND

REVENUES

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>TAXES</u>					
4070 REAL ESTATE TAX	\$ 305,466	\$ 463,251	\$ 596,700	\$ 596,700	\$ 394,100
	\$ 305,466	\$ 463,251	\$ 596,700	\$ 596,700	\$ 394,100
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 1,122	\$ 2,024	\$ 2,700	\$ 1,800	\$ 3,000
4520 W/S EMPLOYEE CONTRIBUTION	\$ 90,885	\$ 92,991	\$ 94,600	\$ 63,400	\$ 100,800
4530 VM EMPLOYEE CONTRIBUTION	\$ 24,557	\$ 26,660	\$ 27,000	\$ 18,100	\$ 28,100
4535 E911 EMPLOYEE CONTRIBUTION	\$ 47,995	\$ 47,455	\$ 48,000	\$ 32,200	\$ 50,300
	\$ 164,559	\$ 169,130	\$ 172,300	\$ 115,500	\$ 182,200
TOTAL REVENUE	\$ 470,025	\$ 632,381	\$ 769,000	\$ 712,200	\$ 576,300
USE OF RESERVES	\$ 71,462	\$ -	\$ -	\$ -	\$ 80,700
FUNDS AVAILABLE	\$ 541,487	\$ 632,381	\$ 769,000	\$ 712,200	\$ 657,000
<u>DISBURSEMENTS</u>					
<u>OTHER CHARGES</u>					
6390 BUSINESS EXPENSE	\$ 541,487	\$ 588,329	\$ 633,000	\$ 424,100	\$ 657,000
	\$ 541,487	\$ 588,329	\$ 633,000	\$ 424,100	\$ 657,000
TOTAL DISBURSEMENTS	\$ 541,487	\$ 588,329	\$ 633,000	\$ 424,100	\$ 657,000

Village of Lincolnshire 2007 Annual Budget

Program Notes

4070 Real Estate Taxes

The amount is levied by the Village as property tax 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 2007 proposed income in this line item is the amount levied in 2006 based on salary information in the FY2007 budget. Because of the lag in collection, the tax income never equals the mandated Village employer contribution to the Fund. Therefore, there is an annual deficit in this Fund reflecting the amount the Village is obligated as an employer to contribute to its employees' pension and disability benefits.

4520 W/S Fund Contributions

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 funnelled through the IMRF Fund to make the proper contributions for all civilian employees.

4530 VM 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 funnelled through the IMRF Fund to make the proper contributions for all civilian employees.

4535 E911 Fund Contributions

This amount is calculated upon budgeted E911 Fund salaries. Since the E911 Fund is a defined revenue and expenditure fund, IMRF and FICA employer contributions are paid from that fund relative to the salaries it pays. Those contributions are then funnelled through the IMRF Fund to make the proper contributions for all civilian employees.

Revenues	Budget 06-07		Budget 2007
RE Taxes (06-07 levy collected in FY2007)	\$	596,700	\$ 394,100
Interest	\$	2,700	\$ 3,000
Water & Sewer Fund salaries	\$ 512,000	\$ 545,000	
	18.48%	18.50%	\$ 100,825
Vehicle Maint. Fund salaries	\$ 146,000	\$ 152,000	
	18.48%	18.50%	\$ 28,120
E911 Fund salaries	\$ 260,000	\$ 272,000	
	18.48%	18.50%	\$ 50,320
Total		\$ 769,046	\$ 576,365

6390 Business Expense

This is the monthly employer payment made based on our payroll for the period.

Expenditures	Budget 06-07		Budget 2007
Budgeted IMRF and FICA salaries	\$ 3,321,000	\$ 3,442,000	
	18.48%	18.50%	\$ 636,770
Budgeted Medicare only salaries (Sworn Police hired after 3-31-86)	\$ 1,280,000	\$ 1,400,000	
	1.45%	1.45%	\$ 20,300
Total		\$ 632,281	\$ 657,070

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Vehicle Maintenance Fund	Public Works	12-01
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Function

The Vehicle Maintenance Division is responsible for the maintenance and upkeep of 64 Village-owned vehicles and larger equipment. There is also a variety of small equipment such as pumps, saws and generators. In addition, this division also maintains the seven stand-by generators that supply emergency power to the water reservoirs and sanitary sewer lift stations.

Significant Goals/Objectives

- Conduct preventive maintenance programs
- Conduct the fuel tank monitoring program
- Continue with the Clean Air Act updates
- Investigate the viability of an alternative powered vehicle
- Research the standby generator replacements

Capital Projects

- Plasma Cutting System Replacement \$ 2,500

*Multiple Funds/Divisions

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Vehicle Maintenance Fund	Public Works	12-01
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Disbursements	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	Budget 2007
Personal Services	\$ 140,790	\$ 147,292	\$ 155,000	\$ 116,500	\$ 161,000
Contractual Services	\$ 64,528	\$ 67,519	\$ 77,100	\$ 68,000	\$ 79,400
Commodities	\$ 3,829	\$ 4,990	\$ 5,000	\$ 3,500	\$ 5,000
Other Charges	\$ 132,528	\$ 152,953	\$ 164,900	\$ 133,200	\$ 179,500
Capital Outlay	\$ 9,591	\$ -	\$ 15,000	\$ 15,300	\$ 2,500
TOTAL	\$ 351,266	\$ 372,754	\$ 417,000	\$ 336,500	\$ 427,400

Staffing (Full-Time Equivalents)

	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	Budget 2007
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
Clerk	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total	2.25	2.25	2.25	2.25	2.25

Performance Indicators

Indicator	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	Budget 2007
Gallons Diesel Used	11,000	8,991	13,000	8,000	15,000
Gallons Gasoline Used	34,400	38,000	36,000	24,000	40,000
Preventive Maintenance Hours	1,400	1,200	1,800	1,200	1,600
Work Orders Completed - Hours	1,400	1,800	1,500	1,000	2,000
No. of Vehicles/Equipment Maintained	63	68	70	70	74

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 12 - VEHICLE MAINTENANCE FUND REVENUES

ACCT DESCRIPTION		Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
<u>OTHER INCOME</u>						
4540 GF TRANSFER	90%	\$ 329,778	\$ 343,810	\$ 375,300	\$ 251,500	\$ 384,700
4545 W/S TRANSFER	10%	\$ 29,025	\$ 35,580	\$ 41,700	\$ 27,900	\$ 42,700
TOTAL REVENUES		\$ 358,803	\$ 379,390	\$ 417,000	\$ 279,400	\$ 427,400

FUND 12 - VEHICLE MAINTENANCE FUND 01 - DISBURSEMENTS/OPERATIONS

ACCT DESCRIPTION		Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
<u>PERSONAL SERVICES</u>						
6010 REGULAR SALARIES		\$ 132,759	\$ 139,607	\$ 146,000	\$ 110,000	\$ 152,000
6020 OVERTIME SALARIES		\$ 8,031	\$ 7,685	\$ 9,000	\$ 6,500	\$ 9,000
		\$ 140,790	\$ 147,292	\$ 155,000	\$ 116,500	\$ 161,000
<u>CONTRACTUAL SERVICES</u>						
6130 EQUIPMENT MAINTENANCE		\$ 625	\$ 1,124	\$ 1,000	\$ 1,000	\$ 1,000
6187 MEDICAL INSURANCE		\$ 22,126	\$ 24,335	\$ 29,500	\$ 22,500	\$ 31,500
6188 GENERAL INSURANCE		\$ 28,106	\$ 25,125	\$ 26,600	\$ 26,500	\$ 26,900
6190 OUTSIDE SERVICES		\$ 13,671	\$ 16,935	\$ 20,000	\$ 18,000	\$ 20,000
		\$ 64,528	\$ 67,519	\$ 77,100	\$ 68,000	\$ 79,400
<u>COMMODITIES</u>						
6230 MAINTENANCE MATERIALS		\$ 3,829	\$ 4,990	\$ 5,000	\$ 3,500	\$ 5,000
		\$ 3,829	\$ 4,990	\$ 5,000	\$ 3,500	\$ 5,000

Village of Lincolnshire 2007 Annual Budget

Program Detail

ACCT DESCRIPTION	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 395	\$ 420	\$ 500	\$ 500	\$ 500
6330 PROFESSIONAL DEVELOPMENT	\$ 500	\$ 226	\$ 500	\$ -	\$ 500
6340 PUBLICATIONS	\$ 1,893	\$ 1,928	\$ 3,000	\$ 2,400	\$ 4,500
6360 UNIFORMS	\$ 1,888	\$ 1,694	\$ 1,900	\$ 1,200	\$ 1,900
6387 GAS/OIL/ANTIFREEZE	\$ 75,736	\$ 87,920	\$ 95,000	\$ 85,000	\$ 105,000
6388 PARTS	\$ 17,954	\$ 23,406	\$ 24,000	\$ 16,000	\$ 24,000
6389 TIRES	\$ 9,253	\$ 10,333	\$ 13,000	\$ 10,000	\$ 15,000
6390 BUSINESS EXPENSE	\$ 24,909	\$ 27,026	\$ 27,000	\$ 18,100	\$ 28,100
	\$ 132,528	\$ 152,953	\$ 164,900	\$ 133,200	\$ 179,500
<u>CAPITAL OUTLAY</u>					
6440 OTHER EQUIPMENT	\$ 9,591	\$ -	\$ 15,000	\$ 15,300	\$ 2,500
	\$ 9,591	\$ -	\$ 15,000	\$ 15,300	\$ 2,500
TOTAL DISBURSEMENTS	\$ 351,266	\$ 372,754	\$ 417,000	\$ 336,500	\$ 427,400

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6190 Outside Services		
Automotive Brake Repair	\$ 800	\$ 800
Car Wash	\$ 3,000	\$ 3,000
Radio Maintenance	\$ 600	\$ 600
Front End Repairs	\$ 1,200	\$ 1,200
Radiator Repairs	\$ 1,000	\$ 1,000
Oil/Gas Samples	\$ 400	\$ 400
Safety Kleen	\$ 1,500	\$ 1,500
Inspections	\$ 1,000	\$ 1,000
Air Cylinder Rental	\$ 700	\$ 700
First Aid Supplies	\$ 300	\$ 300
Vehicle Incidents	\$ 7,500	\$ 7,500
Painting	\$ 2,000	\$ 2,000
Total	\$ 20,000	\$ 20,000
6230 Maintenance Materials		
Fasteners	\$ 1,100	\$ 1,100
Welding Supplies	\$ 500	\$ 500
Detailing Supplies	\$ 500	\$ 500
Truck Soap	\$ 500	\$ 500
Pressure Washer Supplies	\$ 300	\$ 300
Safety Supplies	\$ 300	\$ 300
Cut Off Wheels	\$ 100	\$ 100
Hand Cleaner	\$ 200	\$ 200
Snow Equipment Maintenance Supplies	\$ 1,500	\$ 1,500
Total	\$ 5,000	\$ 5,000
6310 Memberships		
Fleet Managers Association	\$ 100	\$ 100
The Maintenance Council (TMC)	\$ 400	\$ 400
Total	\$ 500	\$ 500
6330 Professional Development		
Workplace Safety Training	\$ 300	\$ 300
Mechanic Certification Courses	\$ 200	\$ 200
Total	\$ 500	\$ 500
6390 Business Expense	\$146,000	\$152,000
FICA/IMRF - VM Salaries	18.48% \$ 23,100	18.50% \$ 28,100
The cost of maintaining this account is divided among other operational accounts based on the time and materials spent maintaining vehicles attributable to those accounts. The distribution is as follows:		
Community Development	1% \$ 3,200	1% \$ 4,300
Police	35% \$ 96,800	35% \$ 149,600
Streets	30% \$ 129,000	30% \$ 128,200
Forestry	1% \$ 16,100	1% \$ 4,300
Parks	22% \$ 32,300	22% \$ 94,000
Buildings Maintenance	1% \$ 16,100	1% \$ 4,300
Water & Sewer Operations	10% \$ 29,000	10% \$ 42,700
Total	100% \$ 322,500	100% \$ 427,400

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

TIF Fund	Community Development	15-01
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Function

The Tax Increment Finance District encompasses 115 acres of property in the downtown former Half Day area. The fund generates revenue on incremental property tax increases resulting from an increase in value of property in the district.

Significant Goals/Objectives

- Continue downtown development through implementation of the Milwaukee Avenue Triangle Redevelopment Project

Capital Projects

- Old Half Day Realignment and Intersection Improvements \$ 1,500,000

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Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

TIF Fund	Community Development	15-01
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Description	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 238,243	\$ 98,514	\$ 20,000	\$ 12,000	\$ 20,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 276,853	\$ 807,266	\$ 526,000	\$ 526,000	\$ 7,530,000
Capital Outlay	\$ -	\$ -	\$ 5,035,000	\$ 340,000	\$ 5,734,000
TOTAL	\$ 515,096	\$ 905,780	\$ 5,581,000	\$ 878,000	\$ 13,284,000

Staffing (Full Time Equivalents)

No staff are funded through this account

Performance Indicators

None

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 15 - TAX INCREMENT FINANCE

REVENUES

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>TAXES</u>					
4071 TIF INCREMENT	\$ 1,051,946	\$ 1,257,149	\$ 1,344,000	\$ 1,344,000	\$ 1,514,000
	\$ 1,051,946	\$ 1,257,149	\$ 1,344,000	\$ 1,344,000	\$ 1,514,000
<u>GRANTS</u>					
4335 MISCELLANEOUS GRANTS	\$ -	\$ -	\$ 82,500	\$ -	\$ 82,500
<u>OTHER INCOME</u>					
4430 OTHER INCOME	\$ -	\$ 2,562,821	\$ 4,000,000	\$ -	\$ 4,000,000
4510 INTEREST INCOME	\$ 2,884	\$ 22,472	\$ 15,000	\$ 10,000	\$ 18,000
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000
	\$ 2,884	\$ 2,585,293	\$ 4,015,000	\$ 10,000	\$ 11,018,000
TOTAL REVENUES	\$ 1,054,830	\$ 3,842,442	\$ 5,441,500	\$ 1,354,000	\$ 12,614,500
USE OF RESERVES	\$ 123,808	\$ -	\$ 139,500	\$ -	\$ 669,500
FUNDS AVAILABLE	\$ 1,178,638	\$ 3,842,442	\$ 5,581,000	\$ 1,354,000	\$ 13,284,000
<u>DISBURSEMENTS</u>					
<u>CONTRACTUAL SERVICES</u>					
6140 PROFESSIONAL SERVICES	\$ 238,243	\$ 98,514	\$ 20,000	\$ 12,000	\$ 20,000
	\$ 238,243	\$ 98,514	\$ 20,000	\$ 12,000	\$ 20,000
<u>OTHER CHARGES</u>					
6371 REDEVELOPMENT AGREEMENTS	\$ 276,853	\$ 807,266	\$ 526,000	\$ 526,000	\$ 7,530,000
6372 MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 276,853	\$ 807,266	\$ 526,000	\$ 526,000	\$ 7,530,000
<u>CAPITAL OUTLAY</u>					
6430 CAPITAL PROJECTS	\$ 173,477	\$ 212,347	\$ 800,000	\$ 85,000	\$ 1,500,000
6471 LOAN PAYMENT-WSI & BANK	\$ 490,065	\$ 724,565	\$ 4,235,000	\$ 255,000	\$ 4,234,000
	\$ 663,542	\$ 936,912	\$ 5,035,000	\$ 340,000	\$ 5,734,000
TOTAL DISBURSEMENTS	\$ 1,178,638	\$ 1,842,692	\$ 5,581,000	\$ 878,000	\$ 13,284,000

Village of Lincolnshire 2007 Annual Budget

Program Notes

4071 **Tax Increment**

The Tax Increment Finance District is funded by the property tax income from the increased value of property within the District. This "increment" of value equals the difference between the current year's Equalized Assessed Valuation (EAV) and the EAV of the district as established by Lake County at the time the district was established. Current TIF income is \$5.823 (2005) per \$100 of assessed valuation in the increment, thus:

	<u>Valuation</u>	<u>Increment</u>	<u>Estimated</u>	<u>Projected</u>
			<u>Rate/\$100</u>	<u>Income</u>
Beginning Base EAV(1988)	\$ 3,454,743			
Increases (1988 thru 2005)	\$ 23,084,848			
Total EAV (thru 2005)	\$ 26,539,591			
2006 EAV Increase(5% estimated)	\$ 1,327,000			
Total	\$ 27,866,591	\$ 24,411,848	\$ 0.05823	\$ 1,421,502

4430 **Other Income**

The Village plans to sell property in the redevelopment area for the construction of retail/office development.

	Budget 06-07	Budget 2007
6140 Professional Services		
Audit	\$ 600	\$ 900
Planning/Engineering	\$ 19,400	\$ 19,100
Total	\$ 20,000	\$ 20,000

6471

**Loan Payment Schedule
Internal Loans By The Water & Sewer Improvement Fund**

Year	Rate	Principal	Interest	Total
2007	5.00%	\$ 111,256	\$ 11,941	\$ 123,197
2008	5.00%	\$ 81,162	\$ 6,309	\$ 87,471
2009	5.00%	\$ 48,652	\$ 3,094	\$ 51,746
2010	5.00%	\$ 25,244	\$ 635	\$ 25,879
	Total	\$ 266,314	\$ 21,979	\$ 288,293

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Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

E911 Fund	Police	17-01
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Disbursements	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ 264,285	\$ 263,158	\$ 272,000	\$ 203,000	\$ 284,000
Contractual Services	\$ 103,222	\$ 109,558	\$ 135,700	\$ 103,500	\$ 132,000
Commodities	\$ -	\$ 176	\$ 500	\$ 150	\$ 300
Other Charges	\$ 50,372	\$ 49,227	\$ 51,800	\$ 35,200	\$ 56,200
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 150,000
TOTAL	\$ 417,879	\$ 422,119	\$ 460,000	\$ 341,850	\$ 622,500

Staffing (Full-Time Equivalents)

	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Telecommunications Supervisor	0.00	0.00	0.00	0.00	0.00
Telecommunicator	5.60	5.60	5.00	5.00	5.00
Total	5.60	5.60	5.00	5.00	5.00

Performance Indicators

Indicator	Actual CY 2004	Actual CY 2005	Budget CY 2006	Estimate CY 2006	Budget CY 2007
911 Calls Received	6,536	6,147	6,200	6,250	6,250
Non-911 Telephone Calls Received	50,508	46,660	48,000	47,000	47,000
Accidents Dispatched	966	1,145	1,200	1,150	1,150
Fire Calls Dispatched	1,189	0	*	0	0
Rescue Calls Dispatched	1,298	0	*	0	0
Riverwoods Police Calls Dispatched	10,097	10,821	11,000	11,000	11,200

*Fire district switched to Red Center Dispatch

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 17 - E911 FUND

REVENUE

ACCT DESCRIPTION	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
<u>LICENSES & FEES</u>					
4076 E911 LANDLINE SURCHARGE	\$ 237,516	\$ 267,753	\$ 240,000	\$ 160,000	\$ 240,000
4077 E911 WIRELESS SURCHARGE	\$ 67,639	\$ 72,885	\$ 75,000	\$ 54,000	\$ 80,000
	\$ 305,155	\$ 340,638	\$ 315,000	\$ 214,000	\$ 320,000
<u>OTHER INCOME</u>					
4431 TELECOM SERVICE	\$ 144,181	\$ 63,955	\$ 66,000	\$ 44,000	\$ 68,000
4510 INTEREST INCOME	\$ 2,667	\$ 5,344	\$ 4,000	\$ 3,500	\$ 5,000
4540 TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ 150,000
	\$ 146,848	\$ 69,299	\$ 70,000	\$ 47,500	\$ 223,000
TOTAL REVENUE	\$ 452,003	\$ 409,937	\$ 385,000	\$ 261,500	\$ 543,000
USE OF RESERVES	\$ -	\$ -	\$ 75,000	\$ -	\$ 79,500
FUNDS AVAILABLE	\$ 452,003	\$ 409,937	\$ 460,000	\$ 261,500	\$ 622,500

Village of Lincolnshire 2007 Annual Budget

Explanation of Revenue Sources

Licenses and Fees

- 4076 **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 moderate increase over FY 06-07 revenues.

\$ 20,000 monthly surcharge income x 12 months = \$240,000

- 4077 **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.
Charge will be 75 cents per wireless phone billed in the Lincolnshire zip code areas: 60069 and 60045 (partial)

\$6,666 monthly surcharge x 12 = \$ 80,000

Other Income

- 4510 **Interest Income:** Revenue is calculated on a slowly accumulating cash balance which will be used in the future to purchase replacement equipment.

- 4520 **Telecommunication Service:** Income from providing telecommunication/dispatch services to other public safety agencies. Lincolnshire's Enhanced 911 system in the Village Hall has the capacity to serve more than just the Lincolnshire Police Department. By agreeing to dispatch for other public safety agencies, the Village is able to offset the cost of its own capital expenditure and personnel costs.

This year is the fourth year of a contract to provide telecommunications services for the Riverwoods Police Department. By agreement between the Village and Riverwoods, they will pay a fee which will be adjusted annually. The annual fee anticipated for FY 2007 is \$ 68,000, an increase from \$66,000 the previous year.

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 17 - E911 FUND

DISBURSEMENTS

ACCT DESCRIPTION	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 249,043	\$ 246,431	\$ 260,000	\$ 195,000	\$ 272,000
6020 OVERTIME SALARIES	\$ 15,242	\$ 16,727	\$ 12,000	\$ 8,000	\$ 12,000
	\$ 264,285	\$ 263,158	\$ 272,000	\$ 203,000	\$ 284,000
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 18,186	\$ 17,813	\$ 22,500	\$ 12,000	\$ 18,000
6130 EQUIPMENT MAINTENANCE	\$ 7,802	\$ 6,139	\$ 12,000	\$ 10,000	\$ 12,000
6155 DATA SYSTEMS	\$ -	\$ -	\$ 500	\$ 500	\$ 500
6187 MEDICAL INSURANCE	\$ 54,663	\$ 64,800	\$ 78,500	\$ 59,000	\$ 83,500
6188 GENERAL INSURANCE	\$ 22,571	\$ 20,806	\$ 22,200	\$ 22,000	\$ 18,000
	\$ 103,222	\$ 109,558	\$ 135,700	\$ 103,500	\$ 132,000
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ -	\$ 176	\$ 500	\$ 150	\$ 300
	\$ -	\$ 176	\$ 500	\$ 150	\$ 300
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 175	\$ 178	\$ 200	\$ 100	\$ 200
6330 PROFESSIONAL DEVELOPMENT	\$ 595	\$ 595	\$ 1,000	\$ 800	\$ 1,900
6360 UNIFORMS	\$ 727	\$ 708	\$ 1,000	\$ 500	\$ 2,000
6386 MINOR EQUIPMENT	\$ 864	\$ 258	\$ 1,600	\$ 1,600	\$ 1,800
6390 BUSINESS EXPENSE	\$ 48,011	\$ 47,488	\$ 48,000	\$ 32,200	\$ 50,300
	\$ 50,372	\$ 49,227	\$ 51,800	\$ 35,200	\$ 56,200
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6440 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 150,000
	\$ -	\$ -	\$ -	\$ -	\$ 150,000
TOTAL DISBURSEMENTS	\$ 417,879	\$ 422,119	\$ 460,000	\$ 341,850	\$ 622,500

Village of Lincolnshire 2007 Annual Budget

Program Notes

	Budget 06-07	Budget 2007
6110 Telephone		
E-911 System Networking Charges	\$ 22,500	\$ 20,000
6130 Equipment Maintenance		
Computer Aided Dispatch System	\$ 5,500	\$ 5,500
Uninterruptable Power Supply	\$ 1,500	\$ 1,500
Telephone and Radio Logging Recorder	\$ 1,500	\$ 1,500
Base Radio System	\$ 1,500	\$ 1,500
911 Telephone System	\$ 2,000	\$ 2,000
Total	\$ 12,000	\$ 12,000
6155 Data Systems		
Records Management	\$ 250	\$ 250
Local Area Network Training	\$ 250	\$ 250
Total	\$ 500	\$ 500
6210 Office Supplies		
Computer Paper/Ribbons/Cartridges	\$ 300	\$ 300
Fax Paper/Toner	\$ 200	\$ 200
Total	\$ 500	\$ 500
6330 Professional Development		
Certified Training Courses, Seminars and Conferences	\$ 300	\$ 1,000
North East Multi-Regional Training	\$ 300	\$ 500
Emergency Police, Fire and Medical Dispatch	\$ 400	\$ 400
Total	\$ 1,000	\$ 1,900
6360 Uniforms		
Replacement Uniforms	\$ 500	\$ 500
Uniform Cleaning	\$ 500	\$ 1,500
	\$ 1,000	\$ 2,000
6386 Minor Equipment		
Radio Equipment	\$ 800	\$ 800
Office Equipment	\$ 400	\$ 500
911 Equipment	\$ 400	\$ 500
Total	\$ 1,600	\$ 1,800
6390 Business Expense		
IMRF Employer Share for Telecommunicators		
	\$ 260,000	\$ 272,000
Total	18.48% \$ 48,000	18.50% \$ 50,320

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Park Development Fund	Public Works	18-01
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Function

This fund receives park donations from developers. The Village Code requires that all developers make a donation of park land to accommodate the residents of the new development. The Code allows the Village to accept cash in lieu of land when the amount of land required from the developer is too small for a meaningful park, when there are already ample park facilities in the area of the development, or for other reasons the Park Board may recommend and the Village Board may find appropriate.

In previous years, these revenues were reflected in the General Fund. In order to more accurately track that they are being spent as required by Code, this fund was created in the 1994-95 fiscal year.

Excess General Fund revenues have been transferred here in recent years to assist with the major renovations of existing park facilities as well as construct portions of the Village Bike Path System.

Significant Goals/Objectives

- Complete plans, obtain bids and supervise construction of several segments of the Village's pedestrian and bike path system

Capital Projects

- Bike/Pedestrian Paths-(Riverwoods) N. Park to Everett (E)	\$ 60,000
- Bike/Pedestrian Path-(Rt.22) West of Milwaukee (N&S)	\$ 100,000
- Bike/Pedestrian Path-(Rt.22) Milwaukee Intersection (S)	\$ 88,000
- Bike/Pedestrian Path-(Rt.22) Milwaukee Ave to DPRT (S)	\$ 73,000
- Bike/Pedestrian Path-(Rt.22) Old Mill Park (N)	\$ 42,000
- Bike/Pedestrian Path-(Rt.22) East Section (N&S)	\$ 792,000
	<u>\$ 1,155,000</u>

Village of Lincolnshire 2007 Annual Budget

Program Activity Summary

Park Development Fund	Public Works	18-01
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Disbursements	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 290,737	\$ 310,695	\$ 514,000	\$ 255,000	\$ 1,355,000
TOTAL	\$ 290,737	\$ 310,695	\$ 514,000	\$ 255,000	\$ 1,355,000

Staffing (Full Time Equivalent)

No staff are funded through this account

Performance Indicators

None

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 18 - PARK DEVELOPMENT FUND

REVENUE

<u>ACCT DESCRIPTION</u>	<u>Actual 04-05</u>	<u>Actual 05-06</u>	<u>Budget 06-07</u>	<u>Est. 06-07</u>	<u>Budget 2007</u>
<u>MISCELLANEOUS REVENUE</u>					
4315 PARK GRANTS	\$ 1,500	\$ -	\$ -	\$ -	\$ -
4420 PARK DONATIONS	\$ 13,148	\$ 480,979	\$ 712,000	\$ 668,000	\$ 321,000
	\$ 14,648	\$ 480,979	\$ 712,000	\$ 668,000	\$ 321,000
<u>OTHER INCOME</u>					
4430 OTHER INCOME	\$ 11,250	\$ -	\$ -	\$ -	\$ -
4510 INTEREST INCOME	\$ 6,323	\$ 28,573	\$ 25,000	\$ 20,000	\$ 30,000
4540 TRANSFER FROM GENERAL FUND	\$ 550,000	\$ 300,000	\$ -	\$ -	\$ -
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 567,573	\$ 328,573	\$ 25,000	\$ 20,000	\$ 30,000
TOTAL REVENUE	\$ 582,221	\$ 809,552	\$ 737,000	\$ 688,000	\$ 351,000
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 1,004,000
FUNDS AVAILABLE	\$ 582,221	\$ 809,552	\$ 737,000	\$ 688,000	\$ 1,355,000

Village of Lincolnshire 2007 Annual Budget

Program Detail

FUND 18 - PARK DEVELOPMENT FUND

DISBURSEMENTS

ACCT DESCRIPTION	Actual 04-05	Actual 05-06	Budget 06-07	Est. 06-07	Budget 2007
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CAPITAL OUTLAY</u>					
6430 CAPITAL PROJECTS	\$ 290,737	\$ 310,695	\$ 314,000	\$ 55,000	\$ 1,155,000
6470 TRANSER TO GENERAL FUND	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
	\$ 290,737	\$ 310,695	\$ 514,000	\$ 255,000	\$ 1,355,000
TOTAL DISBURSEMENTS	\$ 290,737	\$ 310,695	\$ 514,000	\$ 255,000	\$ 1,355,000

Park Development Fund Running Balance

	Beginning Balance	Revenue	Gen Fund Transfer	Available Funds	Expenditure	Ending Balance
FY 94-95 Actual	\$ 139,800	\$ 27,251	\$ 44,700	\$ 211,751	\$ 28,085	\$ 182,965
FY 95-96 Actual	\$ 182,965	\$ 64,500	\$ 269,000	\$ 516,465	\$ 89,910	\$ 426,555
FY 96-97 Actual	\$ 426,555	\$ 163,030	\$ 577,000	\$ 1,166,585	\$ 429,117	\$ 737,468
FY 97-98 Actual	\$ 737,468	\$ 52,458	\$ 600,000	\$ 1,389,926	\$ 653,646	\$ 736,280
FY 98-99 Actual	\$ 736,280	\$ 559,405	\$ 1,085,000	\$ 2,380,685	\$ 1,207,902	\$ 1,172,783
FY 99-00 Actual	\$ 1,172,783	\$ 5,227,892	\$ 1,800,000	\$ 8,200,675	\$ 5,889,568	\$ 2,311,107
FY 00-01 Actual	\$ 2,311,107	\$ 294,764	\$ 1,700,000	\$ 4,305,871	\$ 3,141,309	\$ 1,164,562
FY 01-02 Actual	\$ 1,164,562	\$ 130,841	\$ 2,200,000	\$ 3,495,403	\$ 2,854,744	\$ 640,659
FY 02-03 Actual	\$ 640,659	\$ 1,231,262	\$ 900,000	\$ 2,771,921	\$ 3,527,802	\$ (755,881)
FY 03-04 Actual	\$ (755,881)	\$ 187,096	\$ 700,000	\$ 131,215	\$ 30,580	\$ 100,635
FY 04-05 Actual	\$ 100,635	\$ 32,221	\$ 550,000	\$ 682,856	\$ 290,737	\$ 392,119
FY 05-06 Actual	\$ 392,119	\$ 509,552	\$ 300,000	\$ 1,201,671	\$ 310,695	\$ 890,976
FY 06-07 Estimate	\$ 890,976	\$ 688,000	\$ -	\$ 1,578,976	\$ 255,000	\$ 1,323,976
FY 2007 Budget	\$ 1,323,976	\$ 351,000	\$ -	\$ 1,674,976	\$ 1,355,000	\$ 319,976

Village of Lincolnshire 2007 Annual Budget

Program Notes

6470 Transfer to General Fund

Fund Transfer for Land Purchase Debt Service

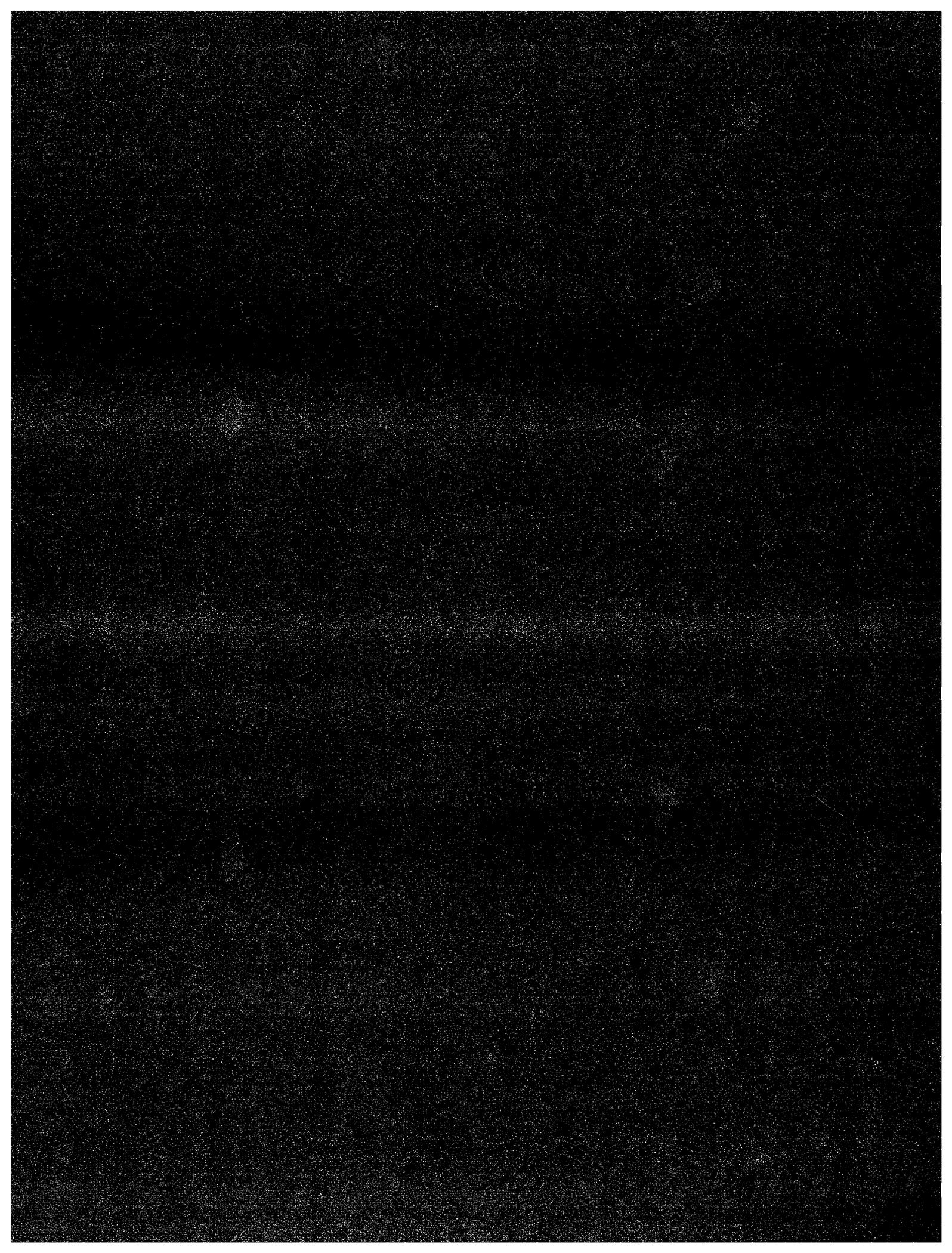
Budget 06-07

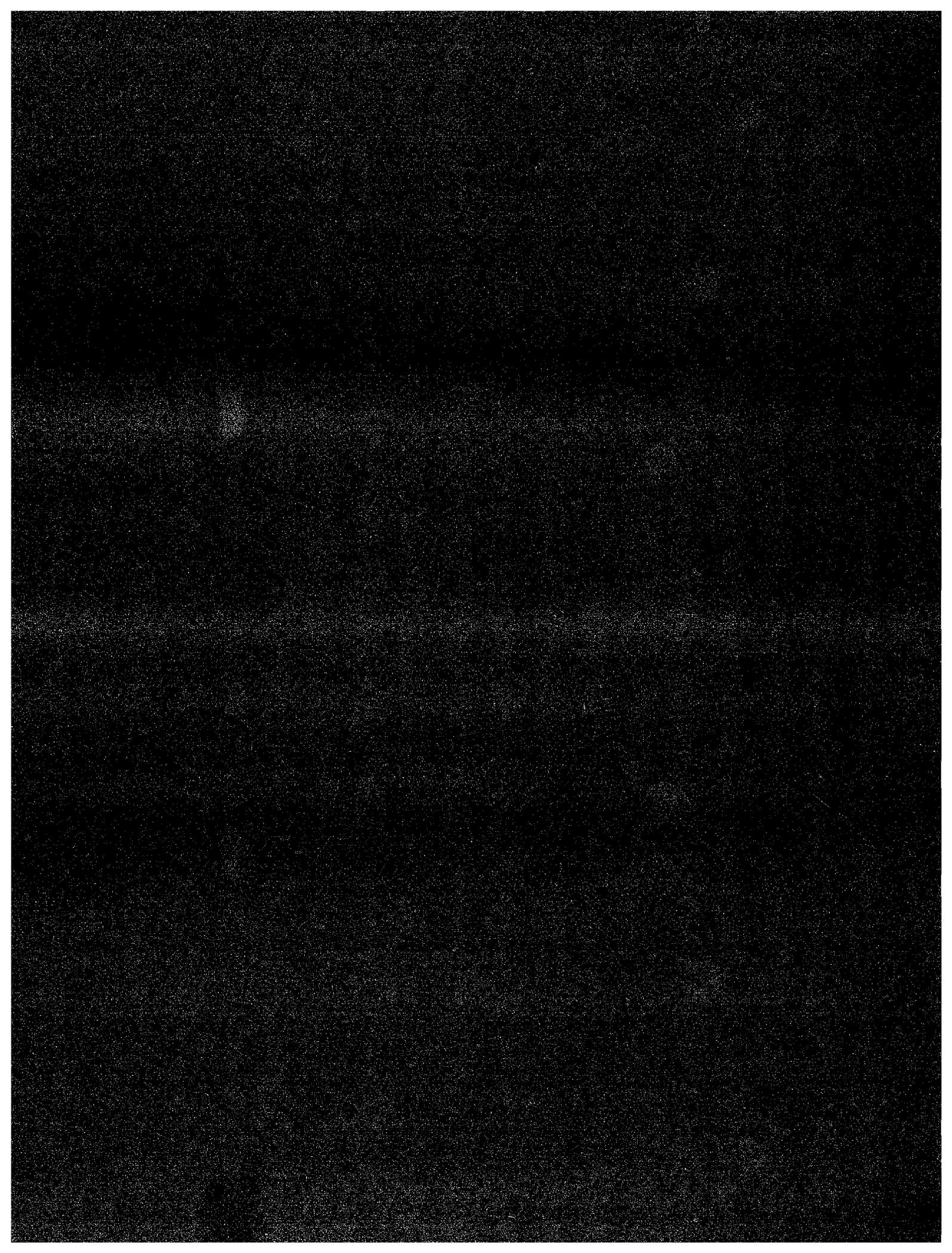
\$ 200,000

Budget 2007

\$ 200,000

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Village of Lincolnshire 2007 Annual Budget

Capital Improvement Program

This section describes the Village's Capital Improvement Program for the next five (5) years. A summary of the projects planned for FY 2007 with their impact on operating costs is followed by the complete five (5) year program.

The Village is responsible to manage and maintain a large number of assets. These assets include streets, parks, vehicles, water and sewer mains, buildings and equipment. The Village Board and staff have developed a comprehensive five year program that addresses a growing community's needs and properly protects the Village's substantial assets.

One goal of the program is to schedule replacement of vehicles, equipment and other significant assets on a schedule that has minimal impact on the annual budget. It is our belief that consistent replacement of aging infrastructure and equipment will permit the Village to maintain a fairly level operating budget devoted to asset maintenance.

A total of \$10,783,100 for fifty-three (53) capital improvements has been budgeted for Fiscal Year 2007. A majority of the projects (45) will have no impact on operating costs. Seven (7) projects will cause operating costs to increase and one (1) will result in a decrease in operating costs. Operating costs will increase by \$3,500 per year for the six (6) projects and they will decrease by \$1,000 for the one (1) project for a net increase of \$2,500 per year. Including debt service payments for previous capital projects, total capital improvement costs are \$11,782,100.

General Fund

Finance - No projects this year.

Community Development - The property file area of the department will be converted to a new rolling file system to add needed file storage capacity. Total for Community Development is \$20,000.

Community Development-Forestry - No projects this year.

Police - Three (3) police squad cars will be replaced this year. Existing equipment in the replaced vehicles will be transferred to the new ones. Several pieces of equipment will be replaced and upgraded including mobile data computers, squad light bars, traffic radar unit and tactical weapon replacement. We will also upgrade our Crash Reconstruction Data System which is five (5) years old that is used to reconstruct serious accidents or crime scenes. Our ten (10) year old high resolution evidence camera will be replaced and the laptop computer systems for Incident Scenes and Crime Prevention/Public Information will be replaced. Total for Police is \$123,400.

Insurance/Common Expenses - Routine replacement of computers and related data processing equipment will continue again this year. Also, some equipment to produce the cablecast of Board and Committee meetings will be upgraded. Total for Insurance/Common Expenses is \$31,300.

Public Works - Administration - Several corridor improvements are slated to be added to the widening of Route 22 project underway by the State of Illinois Department of Transportation. These improvements include median enhancements, traffic signal replacement and entry sign lighting and landscaping. Total for Public Works-Administration is \$215,000.

Village of Lincolnshire 2007 Annual Budget

Public Works - Streets - The Village has maintained an aggressive vehicle and equipment replacement schedule for many years. The benefits include level operating expenses to maintain these assets as well as assurance that vehicles and equipment operate with little disruption to providing services. This year several pieces will be significantly overhauled rather than being replaced. These include the endloader and backhoe. An air compressor and leaf loading machine will be replaced and new anti-icing equipment will be added to increase our ability to deal with snow and ice control. The Village annually includes funds to address storm water problems and to resurface one to three miles of Village streets. The cost of the resurfacing project is shared with the Motor Fuel Tax (MFT) Fund. We will also make improvements to the Des Plaines River levy to reduce the potential for flooding and replace aging decorative street lights along Riverwoods Road. Total for Public Works-Streets is \$456,000.

Public Works - Parks - Several key pieces of park maintenance equipment will be replaced in 2007 including a small tractor, zero-turn radius mower and utility cart. The Balzer Park tennis courts will be resurfaced and the historical area fence adjacent to Whytegate Park will be replaced. At Spring Lake Park, the storm drainage outfall area will be addressed with a significant erosion control project and the beach area enhancements include new lifeguard chairs and a slide addition to the raft. A vending machine will be added as well. The Village will purchase a portable movie screen for the outdoor movies shown at Spring Lake Park. Finally, a new brick paver path system and gazebo will be added to Memorial Park. Total for Public Works-Parks is \$337,000.

Public Works - Buildings - The largest project is replacement of the fourteen (14) year old Village Hall and Public Works Facility telephone system. Also, meeting room hardwood trim will be refinished and window treatments replaced. The Public Works Facility pressure washer will be replaced. Total for Public Works-Buildings is \$110,000.

Motor Fuel Tax Fund

Approximately one and one-half (1.5) miles of Village streets will be resurfaced with MFT and additional funds from the General Fund. The Village will continue its aggressive resurfacing program which has eliminated most of the routine street maintenance issues. The cost is \$190,000.

Water and Sewer Improvement Fund

Some capital improvements pertain to several funds and therefore the costs are allocated based upon estimated usage. The following projects or items have a portion of their costs charged to this fund and have already been described above in the General Fund: vehicle rehabilitation, data processing replacement, audio/visual equipment replacement, pressure washer, telephone system replacement and the Village Hall hardwood trim refinishing and window treatment replacement. Utility relocations adjacent to Route 22 will be completed in conjunction with the State's project to widen the road to four (4) lanes. Several water distribution upgrades will be made including the replacement of several fire hydrants, valves and the painting of fire hydrants. The aging water main in Stonegate Circle will be replaced and several small sections of sanitary sewer main will be replaced. A one ton truck (241) will be replaced. Three enhancements to the eastside reservoir as part of our vulnerability compliance efforts under the Homeland Security efforts include tank ventilation improvements, access hatch replacement and fencing. The single largest project is the construction of a second water transmission main to provide for growth and redundancy to the system. The project will be completed with the assistance of the Village of Bannockburn which will also draw its water needs from the new main. Lincolnshire's existing main is twenty-six (26) years old and is not large enough to handle the future growth of the Village. Once completed, the new main will handle the full build-out of the Village. Total for Water and Sewer Improvements is \$6,492,900.

Vehicle Maintenance Fund

The plasma cutting system will be replaced for \$2,500.

Village of Lincolnshire 2007 Annual Budget

Tax Incremental Finance District Fund

The west side of Old Half Day Road will be realigned to meet Milwaukee Avenue at a right angle and a traffic signal will be added to improve traffic flow and safety. Additionally, the access drive to the new Lincolnshire Marketplace will be constructed to align with the new intersection to provide safe and easy access to the new downtown center. The cost is \$1,500,000.

E-911 Fund

The fourteen (14) year old telephone system will be replaced at a cost of \$150,000.

Park Development Fund

The Village will continue its high priority of increasing pedestrian and bicycle access to more residents in the community by adding more paths adjacent to Route 22. We will also extend the North-South path to Everett Road to link with a new Lake County path. Total for Park Development is \$1,155,000.

Village of Lincolnshire 2007 Annual Budget

FY 2007 Capital Improvement Program

<u>FUND/DEPARTMENT</u>	<u>ITEM</u>	<u>COST</u>	<u>FUNDING SOURCE</u>	<u>OPERATING \$</u>	<u>ACCT NO.</u>
General Fund					
Police	Vehicle Replacement	\$ 65,000	Cur. Revs	Maintain -	01-05-6410
Police	Vehicle Equipment Transfer	\$ 13,500	Cur. Revs	Maintain -	01-05-6410
Police	Mobile Data Computer/Video Camera	\$ 16,000	Cur. Revs	Maintain -	01-05-6440
Police	Radio Replacement and Upgrade	\$ 7,200	Cur. Revs	Maintain -	01-05-6440
Police	Marked Squad Light Bars	\$ 8,000	Cur. Revs	Maintain -	01-05-6440
Police	Crash Reconstruction Data System	\$ 2,000	Cur. Revs	Maintain -	01-05-6440
Police	High Resolution Evidence Camera	\$ 1,700	Cur. Revs	Maintain -	01-05-6440
Police	Traffic Radar Unit Upgrade	\$ 3,000	Cur. Revs	Maintain -	01-05-6440
Police	Tactical Weapon Replacement	\$ 2,500	Cur. Revs	Maintain -	01-05-6440
Police	Incident Scene Computer System	\$ 3,000	Cur. Revs	Maintain -	01-05-6440
Police	Crime Prevention/Public Info Computer	\$ 1,500	Cur. Revs	Maintain -	01-05-6440
Community Development	File Storage Conversion	\$ 20,000	Cur. Revs	Maintain -	01-08-6420
Insurance-Common Exp.	Data Processing Replacement*	\$ 27,900	Cur. Revs	Maintain -	01-12-6420
Insurance-Common Exp.	Audio/Visual Equipment*	\$ 3,400	Cur. Revs	Maintain -	01-12-6420
Public Works - Admin.	Route 22 Corridor - East	\$ 150,000	Cur. Revs	Maintain -	01-20-6430
Public Works - Admin.	Route 22 Corridor - West	\$ 65,000	Cur. Revs	Maintain -	01-20-6430
Public Works - Streets	Vehicle Rehabilitation*	\$ 3,000	Cur. Revs	Maintain -	01-21-6410
Public Works - Streets	Street Resurfacing	\$ 265,000	Cur. Revs	Maintain -	01-21-6430
Public Works - Streets	Storm Sewer System Repairs	\$ 30,000	Cur. Revs	Maintain -	01-21-6430
Public Works - Streets	Des Plaines River Flood Prevention	\$ 25,000	Cur. Revs	Maintain -	01-21-6430
Public Works - Streets	Riverwoods Road Street Light Replace	\$ 35,000	Cur. Revs	Maintain -	01-21-6430
Public Works - Streets	Air Compressor	\$ 18,000	Cur. Revs	Maintain -	01-21-6440
Public Works - Streets	Leaf Loading Machine Replacement	\$ 60,000	Cur. Revs	Maintain -	01-21-6440
Public Works - Streets	Anti-icing Equipment	\$ 20,000	Cur. Revs	Decrease \$1,000/yr.	01-21-6440
Public Works - Parks	Balzer Park Improvements	\$ 70,000	Cur. Revs	Maintain -	01-22-6430
Public Works - Parks	Historical Area Fence Replacement	\$ 35,000	Cur. Revs	Maintain -	01-22-6430
Public Works - Parks	Spring Lake Park Outfall	\$ 60,000	Cur. Revs	Maintain -	01-22-6430
Public Works - Parks	Spring Lake Park Improvements	\$ 13,000	Cur. Revs	Maintain -	01-22-6430
Public Works - Parks	Portable Movie Screen	\$ 3,000	Cur. Revs	Maintain -	01-22-6430
Public Works - Parks	Memorial Park Improvements	\$ 70,000	Cur. Revs	Increase \$500/yr.	01-22-6430
Public Works - Parks	Small Tractor Replacement	\$ 55,000	Cur. Revs	Maintain -	01-22-6440
Public Works - Parks	Zero Turn Radius Mower Replacement	\$ 11,000	Cur. Revs	Maintain -	01-22-6440
Public Works - Parks	Utility Cart Replacment	\$ 20,000	Cur. Revs	Maintain -	01-22-6440
Public Works - Buildings	Village Hall Hardwood Trim and Dias*	\$ 30,000	Cur. Revs	Maintain -	01-25-6430
Public Works - Buildings	Village Hall Window Treatment Replace*	\$ 4,000	Cur. Revs	Maintain -	01-25-6430
Public Works - Buildings	Village Telephone System Replace*	\$ 70,000	Cur. Revs	Maintain -	01-25-6440
Public Works - Buildings	Pressure Washer Replacement*	\$ 6,000	Cur. Revs	Maintain -	01-25-6440
Total General Fund		\$ 1,292,700			
Motor Fuel Tax Fund					
Motor Fuel Tax	Annual Street Resurfacing Program*	\$ 190,000	Cur. Revs	Maintain -	03-01-6430
Total Motor Fuel Tax Fund		\$ 190,000			
Water and Sewer Improvement Fund					
Water and Sewer	Vehicle Rehabilitation*	\$ 3,000	Cur. Revs	Maintain -	07-01-6410
Water and Sewer	One Ton Truck (241)	\$ 55,000	Cur. Revs	Maintain -	07-01-6410
Water and Sewer	Data Processing Replacement*	\$ 13,700	Cur. Revs	Maintain -	07-01-6420
Water and Sewer	Audio/Visual Equipment*	\$ 1,700	Cur. Revs	Maintain -	07-01-6420
Water and Sewer	Public Works Facility Pressure Washer*	\$ 2,500	Cur. Revs	Maintain -	07-01-6440
Water and Sewer	Village Telephone System Replacement*	\$ 35,000	Cur. Revs	Maintain -	07-01-6440
Water and Sewer	Route 22 Utility Improvements	\$ 650,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Water Transmission Main	\$ 5,500,000	Loan/Res.	Maintain -	07-01-6430
Water and Sewer	Stonegate Circle Water Main Replace	\$ 90,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Water Distribution System Repairs	\$ 65,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Sanitary Sewer System Improvements	\$ 50,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Vulnerability Compliance	\$ 10,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Village Hall Window Treatment Rep.*	\$ 2,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Village Hall Hardwood Trim and Dias*	\$ 15,000	Cur. Revs	Maintain -	07-01-6430
Total Water and Sewer Improvement Fund		\$ 6,492,900			

*Multiple Funds/Divisions

Village of Lincolnshire 2007 Annual Budget

FY 2007 Capital Improvement Program

FUND/DEPARTMENT	ITEM	COST	FUNDING	OPERATING \$	ACCT NO.
Vehicle Maintenance Fund					
Vehicle Maintenance	Plasma Cutter Replacement	\$ 2,500	Cur. Revs	Maintain -	12-01-6430
Total Tax Incremental Finance Fund		\$ 2,500			
Tax Incremental Finance Fund					
TIF Fund	Old Half Day Realignment	\$ 1,500,000	Res./Revs	Maintain -	15-01-6430
Total Tax Incremental Finance Fund		\$ 1,500,000			
E-911 Fund					
E-911 Fund	Telephone System Replacement	\$ 150,000	Res./Revs	Maintain -	17-01-6430
Total E-911 Fund		\$ 150,000			
Park Development Fund					
Park Development	Path-(Rt.22)Old Mill Park (N)	\$ 42,000	Cur. Revs	Increase \$500/yr.	18-01-6430
Park Development	Path-(Rt.22) West of Milwaukee (N&S)	\$ 100,000	Cur. Revs	Increase \$500/yr.	18-01-6430
Park Development	Path-(Rt.22)Milwaukee Intersection (S)	\$ 88,000	Cur. Revs	Increase \$500/yr.	18-01-6430
Park Development	Path-(Rt.22)Milwaukee Ave to DPRT (S)	\$ 73,000	Cur. Revs	Increase \$500/yr.	18-01-6430
Park Development	Path-(Rt.22) East Section (N&S)	\$ 792,000	Res./Revs	Increase \$500/yr.	18-01-6430
Park Development	Path-(Riverwoods) N Park to Everett (E)	\$ 60,000	Cur. Revs	Increase \$500/yr.	18-01-6430
Total Park Development Fund		\$ 1,155,000			
GRAND TOTAL CAPITAL IMPROVEMENT PROGRAM		\$ 10,783,100			
DEBT SERVICE					
General Fund					
Capital Debt	North Park Property Loan	\$ 392,000	Cur. Revs	n/a	01-26-6470
Total General Fund		\$ 392,000			
Water and Sewer Improvement Fund					
Water and Sewer	Lincolnshire Dr. Sewer Improve Loan	\$ 206,000	Cur. Revs	n/a	07-01-6470
Water and Sewer	Rt. 22 Utility Improvements	\$ 197,000	Cur. Revs	n/a	07-01-6470
Water and Sewer	Water Transmission Main Loan	\$ 81,000	Cur. Revs	n/a	07-01-6470
Total Water and Sewer Improvement Fund		\$ 484,000			
Tax Incremental Finance District Fund					
TIF Fund	Interfund Improvements Loans	\$ 123,000	Cur. Revs	n/a	15-01-6470
TIF Fund	Redevelopment Loan	\$ -	Cur. Revs	n/a	15-01-6470
Total Tax Incremental Finance District Fund		\$ 123,000			
Total Debt Service		\$ 999,000			

*Multiple Funds/Divisions

FY 2007-2011 Capital Improvement Program

Department Summary

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>Total</u>
0102 Finance	\$ -	\$ 4,700	\$ -	\$ -	\$ -	\$ 4,700
* Police	\$ 273,400	\$ 144,250	\$ 143,500	\$ 165,500	\$ 133,500	\$ 860,150
0112 Insurance/Common Expenses	\$ 31,300	\$ 23,400	\$ 28,800	\$ 28,500	\$ 22,500	\$ 134,500
* Community Development	\$ 1,520,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 1,545,000
* Public Works	\$ 8,958,400	\$ 2,227,800	\$ 2,494,800	\$ 1,312,100	\$ 1,264,600	\$ 16,257,700
* Debt Service	\$ 999,000	\$ 1,891,000	\$ 1,845,000	\$ 1,632,000	\$ 1,606,000	\$ 7,973,000
Total	\$ 11,782,100	\$ 4,316,150	\$ 4,512,100	\$ 3,138,100	\$ 3,026,600	\$ 26,775,050

Fund Summary

0001 General	\$ 1,684,700	\$ 1,733,350	\$ 2,511,300	\$ 1,302,200	\$ 1,398,800	\$ 8,630,350
0002 Water & Sewer Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0003 Motor Fuel Tax	\$ 190,000	\$ 194,000	\$ 196,000	\$ 198,000	\$ 200,000	\$ 978,000
0007 Water & Sewer Improvements	\$ 6,976,900	\$ 1,254,800	\$ 890,800	\$ 755,900	\$ 561,800	\$ 10,440,200
0012 Vehicle Maintenance	\$ 2,500	\$ 21,000	\$ 7,000	\$ -	\$ 10,000	\$ 40,500
0015 TIF	\$ 1,623,000	\$ 968,000	\$ 907,000	\$ 882,000	\$ 856,000	\$ 5,236,000
0017 E911	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
0018 Park Development	\$ 1,155,000	\$ 145,000	\$ -	\$ -	\$ -	\$ 1,300,000
Total	\$ 11,782,100	\$ 4,316,150	\$ 4,512,100	\$ 3,138,100	\$ 3,026,600	\$ 26,775,050

Summary by Expenditure Type/Line Item

6410 Motor Equipment	\$ 139,500	\$ 388,000	\$ 214,000	\$ 196,500	\$ 208,000	\$ 1,146,000
6420 Office Equipment	\$ 66,700	\$ 40,400	\$ 44,300	\$ 42,600	\$ 33,600	\$ 227,600
6430 Capital Projects	\$ 10,082,000	\$ 1,772,000	\$ 2,145,500	\$ 1,171,000	\$ 994,000	\$ 16,164,500
6440 Other Equipment	\$ 494,900	\$ 224,750	\$ 263,300	\$ 96,000	\$ 185,000	\$ 1,263,950
6470 Debt Service	\$ 999,000	\$ 1,891,000	\$ 1,845,000	\$ 1,632,000	\$ 1,606,000	\$ 7,973,000
Total	\$ 11,782,100	\$ 4,316,150	\$ 4,512,100	\$ 3,138,100	\$ 3,026,600	\$ 26,775,050

*Multiple Funds/Divisions

CIP-162

FY 2007-2011 Capital Improvement Program

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>Total</u>
EXPENSES BY DEPARTMENT						
Insurance/Common Expenses						
6420 Data Processing Replacement*	\$ 27,900	\$ 13,800	\$ 17,800	\$ 13,800	\$ 13,800	\$ 87,100
6420 Audio/Visual Equipment*	\$ 3,400	\$ 9,600	\$ 11,000	\$ 14,700	\$ 8,700	\$ 47,400
Total Insurance/Common Expense	\$ 31,300	\$ 23,400	\$ 28,800	\$ 28,500	\$ 22,500	\$ 134,500
Finance						
6420 Electronic Mail Machine*	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ 1,700
6420 Copier Replacement*	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000
Total Finance	\$ -	\$ 4,700	\$ -	\$ -	\$ -	\$ 4,700
Community Development						
General Fund						
6420 File Storage Conversion	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Subtotal	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
TIF Fund						
6430 Old Half Day Realignment	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
6430 Village Green South Landscaping	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Subtotal	\$ 1,500,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 1,525,000
Total Community Development	\$ 1,520,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 1,545,000
Police						
6410 Vehicle Replacement	\$ 65,000	\$ 88,000	\$ 110,000	\$ 112,000	\$ 90,000	\$ 465,000
6410 Vehicle Equipment Transfer	\$ 13,500	\$ 18,000	\$ 22,000	\$ 22,500	\$ 18,000	\$ 94,000
6440 Mobile Data Computer/Video Camera	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 64,000
6440 Radio Replacement and Upgrade	\$ 7,200	\$ 9,250	\$ 6,500	\$ 9,500	\$ 7,000	\$ 39,450
6440 Marked Squad Light Bars	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ 16,000
6440 Crash Reconstruction Data System	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
6440 High Resolution Evidence Camera	\$ 1,700	\$ -	\$ -	\$ -	\$ -	\$ 1,700
6440 Traffic Radar Unit Upgrade	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 13,000
6440 Tactical Weapon Replacement	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,000	\$ -	\$ 7,500
6440 Incident Scene Computer System	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
6440 Crime Prevention/Public Info Computer	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Subtotal	\$ 123,400	\$ 144,250	\$ 143,500	\$ 165,500	\$ 133,500	\$ 710,150
E-911 Fund						
6440 Telephone System Replacement	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Subtotal	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Total Police	\$ 273,400	\$ 144,250	\$ 143,500	\$ 165,500	\$ 133,500	\$ 860,150
Public Works						
General Fund						
Administration	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ 215,000
6430 Route 22 Corridor	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
6440 Geographic Information System*	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
Total	\$ 215,000	\$ 8,000	\$ -	\$ -	\$ -	\$ 223,000

CIP-163

*Multiple Funds/Divisions

FY 2007-2011 Capital Improvement Program

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>Total</u>
Public Works - continued						
Motor Vehicle Replacement						
6410 Vehicle Rehabilitation*	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	-	\$ 13,500
6410 3/4 Ton Truck (247)	-	\$ 40,000	-	-	-	\$ 40,000
6410 Street Sweeper Replacement	-	\$ 180,000	-	-	-	\$ 180,000
6410 Two Ton Truck (251)	-	-	\$ 75,000	-	-	\$ 75,000
6410 One Ton Truck (232)	-	-	-	\$ 55,000	-	\$ 55,000
6410 Tandem Axle Truck	-	-	-	-	\$ 100,000	\$ 100,000
Total	\$ 3,000	\$ 223,500	\$ 78,500	\$ 58,500	\$ 100,000	\$ 463,500
Equipment-Streets						
6440 Air Compressor	\$ 18,000	-	-	-	-	\$ 18,000
6440 Leaf Loading Machine Replacement	\$ 60,000	\$ 60,000	\$ 45,000	-	\$ 65,000	\$ 230,000
6440 Anti-icing Equipment	\$ 20,000	-	\$ 10,000	-	-	\$ 30,000
6440 End Loader Upgrades	-	\$ 8,000	-	\$ 8,000	-	\$ 16,000
6440 Flail Mower	-	-	\$ 5,000	-	-	\$ 5,000
6440 Tractor Auger	-	-	-	\$ 3,000	-	\$ 3,000
6440 Sewer Flusher Replacement*	-	-	\$ 30,000	-	-	\$ 30,000
6440 Portable Post Hole Digger	-	-	\$ 4,000	-	-	\$ 4,000
6440 6" Trash Pump	-	-	-	\$ 40,000	-	\$ 40,000
6440 Walk Behind Concrete Saw	-	-	-	-	\$ 7,000	\$ 7,000
6440 Vibrator Plate Compactor Replacement	-	-	-	\$ 2,000	-	\$ 2,000
6440 4" Trash Pump Replacement	-	-	-	-	\$ 2,500	\$ 2,500
6440 Vibratory Roller Replacement	-	-	-	-	\$ 25,000	\$ 25,000
Total	\$ 98,000	\$ 68,000	\$ 94,000	\$ 53,000	\$ 99,500	\$ 412,500
Equipment-Parks & Grounds						
6440 Small Tractor Replacement	\$ 55,000	-	\$ 30,000	-	-	\$ 85,000
6440 Zero Turn Radius Mower Replacement	\$ 11,000	-	-	-	-	\$ 11,000
6440 Utility Cart Replacement	\$ 20,000	\$ 10,000	-	-	\$ 24,000	\$ 54,000
6440 72" Riding Mower Replacement	-	\$ 20,000	-	-	\$ 22,000	\$ 42,000
6440 48" Walk Behind Mower Replacement	-	-	-	\$ 4,000	\$ 4,000	\$ 8,000
6440 Sod Cutter Replacement	-	\$ 4,000	-	-	-	\$ 4,000
6440 Watering Unit	-	\$ 7,000	-	\$ 8,000	-	\$ 15,000
6440 Walk Behind Aerator Replacement	-	-	\$ 8,000	-	-	\$ 8,000
6440 Walk Behind Snow Blower Replacement	-	-	\$ 2,500	-	-	\$ 2,500
6440 Athletic Field Mower Replacement	-	-	\$ 30,000	-	-	\$ 30,000
6440 Hydraulic Core Aerator	-	\$ 25,000	-	-	-	\$ 25,000
Total	\$ 86,000	\$ 66,000	\$ 70,500	\$ 12,000	\$ 50,000	\$ 284,500

*Multiple Funds/Divisions

FY 2007-2011 Capital Improvement Program

Public Works - continued		2007	2008	2009	2010	2011	Total
Streets							
6430	Street Resurfacing	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 1,325,000
6430	Storm Sewer System Repairs	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 130,000
6430	Des Plaines River Flood Prevention	\$ 25,000	-	-	-	-	\$ 25,000
6430	Riverwoods Road Street Light Replace	\$ 35,000	-	-	-	-	\$ 35,000
6430	Storm Sewer Lining	-	\$ 30,000	\$ 30,000	-	-	\$ 60,000
6430	Schelter Road Improvements	-	\$ 100,000	\$ 1,000,000	-	-	\$ 1,100,000
6430	Detention Basin Renovation	-	-	\$ 30,000	\$ 20,000	\$ 20,000	\$ 70,000
6430	Village Limit Sign Replacement	-	-	-	-	\$ 10,000	\$ 10,000
	Total	\$ 355,000	\$ 420,000	\$ 1,350,000	\$ 310,000	\$ 320,000	\$ 2,755,000
Parks & Grounds							
6430	Balzer Park Improvements	\$ 70,000	-	-	-	\$ 4,000	\$ 74,000
6430	Historical Area Fence Replacement	\$ 35,000	-	-	-	-	\$ 35,000
6430	Spring Lake Park Outfall	\$ 60,000	-	-	-	\$ 7,000	\$ 67,000
6430	Spring Lake Park Improvements	\$ 13,000	-	-	-	\$ 5,000	\$ 18,000
6430	Portable Movie Screen	\$ 3,000	-	-	-	-	\$ 3,000
6430	Memorial Park Improvements	\$ 70,000	-	-	-	\$ 4,000	\$ 74,000
6430	North Park Improvements	-	\$ 200,000	-	\$ 7,000	-	\$ 207,000
6430	Bike Path Crack Sealing	-	\$ 10,000	\$ 10,000	\$ 10,000	-	\$ 40,000
6430	Chicago River Erosion Control	-	\$ 35,000	\$ 200,000	-	-	\$ 235,000
6430	Olde Mill Park Improvements	-	\$ 10,000	-	\$ 8,000	\$ 3,000	\$ 21,000
6430	Bicentennial Park Improvements	-	-	-	-	\$ 3,000	\$ 3,000
6430	Whytegate Park Improvements	-	-	-	-	\$ 4,000	\$ 4,000
6430	Rivershore Park Improvements	-	-	\$ 42,000	\$ 185,000	\$ 7,000	\$ 234,000
6430	Parking Lot Resurfacing	-	-	\$ 20,000	\$ 40,000	\$ 75,000	\$ 135,000
6430	Kiosk Replacement	-	-	-	-	\$ 12,000	\$ 12,000
	Total	\$ 251,000	\$ 255,000	\$ 272,000	\$ 250,000	\$ 122,000	\$ 1,150,000
Buildings							
6430	Village Hall Hardwood Trim and Dias*	\$ 30,000	-	-	-	-	\$ 30,000
6430	Village Hall Window Treatment Replace*	\$ 4,000	-	-	-	-	\$ 4,000
6440	Village Telephone System Replace*	\$ 70,000	-	-	-	-	\$ 70,000
6440	Pressure Washer Replacement*	\$ 6,000	-	-	-	-	\$ 6,000
6430	Village Hall Carpet Replacement*	-	\$ 19,000	-	-	-	\$ 19,000
6430	Village Hall Chair Replacement*	-	\$ 15,000	-	-	-	\$ 15,000
6430	Village Hall Parking Lot Resurface*	-	\$ 47,000	-	-	-	\$ 47,000
6430	Village Hall Lightpost Painting*	-	\$ 20,000	-	-	-	\$ 20,000
6430	North Park Exterior Building	-	\$ 9,000	-	-	-	\$ 9,000
6440	Public Works Facility Rack/Tool Bench*	-	\$ 14,000	-	-	-	\$ 14,000
6430	Above Ground Tank Monitoring*	-	\$ 4,500	-	-	-	\$ 4,500
6440	Forklift Replacement*	-	-	\$ 10,000	-	-	\$ 10,000
6440	Concrete Floor Maintenance Machine*	-	-	\$ 10,000	-	-	\$ 10,000
6440	Public Works Facility Lighting*	-	-	\$ 7,000	-	-	\$ 7,000

*Multiple Funds/Divisions

FY 2007-2011 Capital Improvement Program

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>Total</u>
Buildings - continued						
6430 Public Works Fac Floor Treatment*	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
6430 Village Hall Interior Painting*	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 45,000
6430 Village Hall Archive Files Storage*	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
6430 Village Buildings Roof Replacement*	\$ -	\$ -	\$ -	\$ 6,700	\$ 134,000	\$ 140,700
6430 Village Hall Exterior Light Replacement*	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000
6430 Public Works Facility Exterior Painting*	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000
6430 Village Hall Water Heater Replacement*	\$ -	\$ -	\$ -	\$ -	\$ 3,300	\$ 3,300
Total	\$ 110,000	\$ 128,500	\$ 82,000	\$ 33,700	\$ 160,300	\$ 514,500
GENERAL FUND TOTAL	\$ 1,292,700	\$ 1,341,350	\$ 2,119,300	\$ 911,200	\$ 1,007,800	\$ 6,672,350

Motor Fuel Tax Fund

6430 Annual Street Program*	\$ 190,000	\$ 194,000	\$ 196,000	\$ 198,000	\$ 200,000	\$ 978,000
Total	\$ 190,000	\$ 194,000	\$ 196,000	\$ 198,000	\$ 200,000	\$ 978,000

Water and Sewer Improvements

Motor Vehicle Replacement						
6410 Vehicle Rehabilitation*	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ 13,500
6410 One Ton Truck (241)	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
6410 One Ton Truck (242)	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ 55,000
Total	\$ 58,000	\$ 58,500	\$ 3,500	\$ 3,500	\$ -	\$ 123,500

Equipment

6440 Public Works Facility Pressure Washer*	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
6440 Village Telephone System Replacement*	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
6440 Geographic Information System*	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000
6440 Public Works Facility Rack/Tool Bench*	\$ -	\$ 6,500	\$ -	\$ -	\$ -	\$ 6,500
6440 Forklift Replacement*	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
6440 Concrete Floor Maintenance Machine*	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
6440 Public Works Facility Lighting*	\$ -	\$ -	\$ 3,300	\$ -	\$ -	\$ 3,300
6440 Sewer Flusher*	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
Total	\$ 37,500	\$ 9,500	\$ 53,300	\$ -	\$ -	\$ 100,300

Office Equipment

6420 Data Processing Replacement*	\$ 13,700	\$ 6,800	\$ 8,800	\$ 6,800	\$ 6,800	\$ 42,900
6420 Audio/Visual Equipment*	\$ 1,700	\$ 4,800	\$ 5,200	\$ 7,300	\$ 4,300	\$ 23,300
6420 Electronic Mail Machine*	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ 700
6420 Copier Replacement*	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
Total	\$ 15,400	\$ 12,300	\$ 15,500	\$ 14,100	\$ 11,100	\$ 68,400

Capital Projects

6430 Route 22 Utility Improvements	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000
6430 Water Transmission Main	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
6430 Stonegate Circle Water Main Replacement	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000

*Multiple Funds/Divisions

FY 2007-2011 Capital Improvement Program

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>Total</u>
Water and Sewer Improvements - continued						
6430 Water Distribution System Repairs	\$ 65,000	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 340,000
6430 Sanitary Sewer System Improvements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
6430 Vulnerability Compliance	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
6430 Village Hall Window Treatment Replace*	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
6430 Village Hall Hardwood Trim and Dias*	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
6430 Water Main Replacement	\$ -	\$ 300,000	\$ 80,000	\$ 200,000	\$ -	\$ 580,000
6430 Lift Station Generator Replacement	\$ -	\$ 40,000	\$ 60,000	\$ 50,000	\$ -	\$ 150,000
6430 Public Works Facility Interior Painting*	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6430 Village Hall Parking Lot Resurface*	\$ -	\$ 23,000	\$ -	\$ -	\$ -	\$ 23,000
6430 Village Hall Chair Replacement*	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
6430 Village Hall Lightpost Painting*	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
6430 Chlorine Upgrades	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000
6430 Village Hall Carpet*	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ 9,000
6430 Public Works Facility Fuel Dispensing	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
6430 Automated Meter Reading	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
6430 Above Ground Tank Monitoring*	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ 5,000
6430 Village Hall Archive Files Storage*	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
6430 Village Buildings Roof Replacement*	\$ -	\$ -	\$ -	\$ 3,300	\$ 66,000	\$ 69,300
6430 Village Hall Exterior Light Replacement*	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000
6430 Public Works Facility Exterior Painting*	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
6430 Village Hall Water Heater Replacement*	\$ -	\$ -	\$ -	\$ -	\$ 1,700	\$ 1,700
Total	\$ 6,382,000	\$ 618,500	\$ 272,500	\$ 379,300	\$ 191,700	\$ 7,844,000
WATER & SEWER IMP. TOTAL	\$ 6,492,900	\$ 698,800	\$ 344,800	\$ 396,900	\$ 202,800	\$ 8,136,200
Vehicle Maintenance Fund						
6440 Plasma Cuffer Replacement	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
6440 Fuel Dispensing System Upgrades	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ 13,000
6440 Public Works Fac Workbench Replace	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
6440 Transmission Fluid Recycling System	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
6440 Anti -Freeze Recycling System	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
6440 Tire Machine Replacement	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Total	\$ 2,500	\$ 21,000	\$ 7,000	\$ -	\$ 10,000	\$ 40,500

*Multiple Funds/Divisions

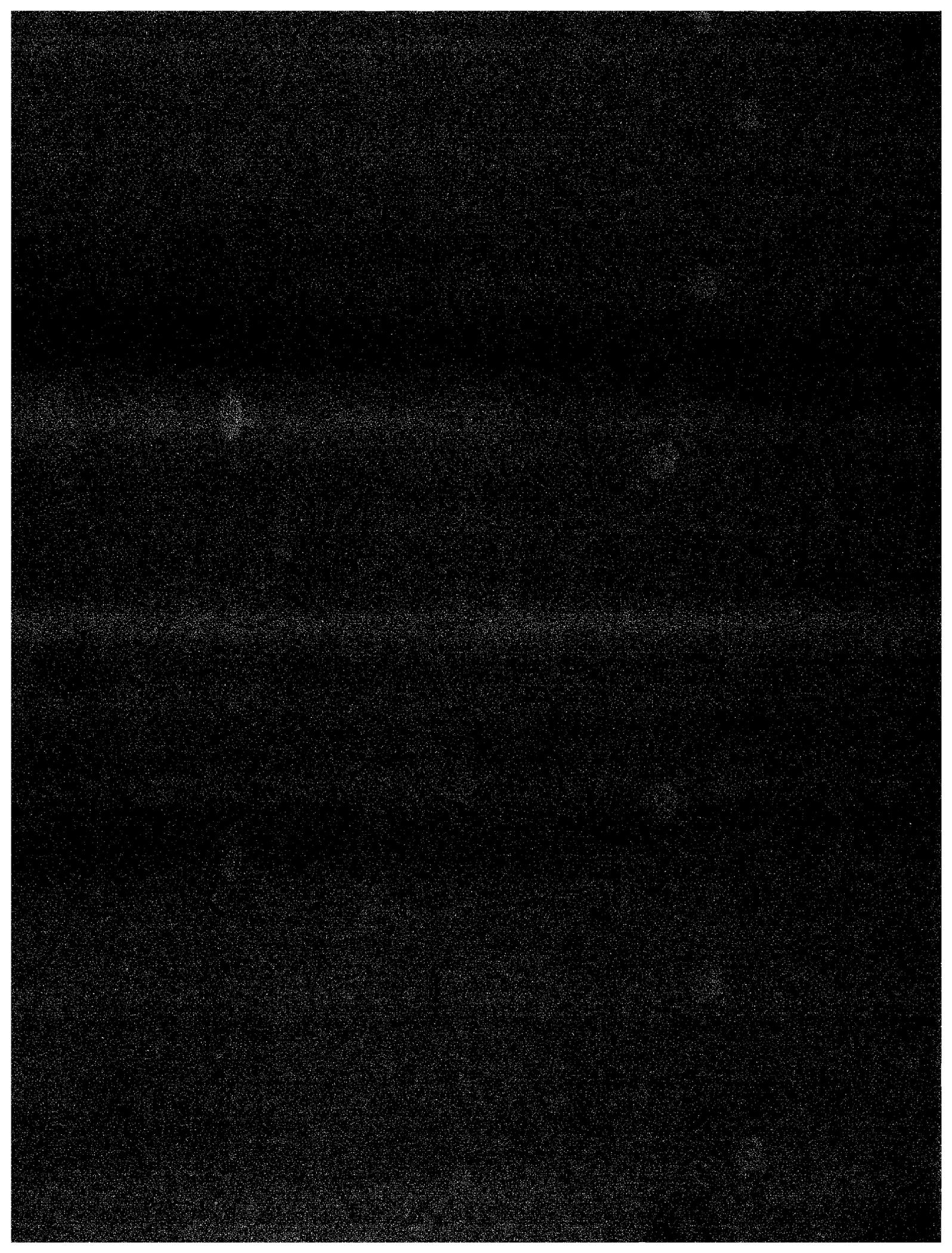
FY 2007-2011 Capital Improvement Program

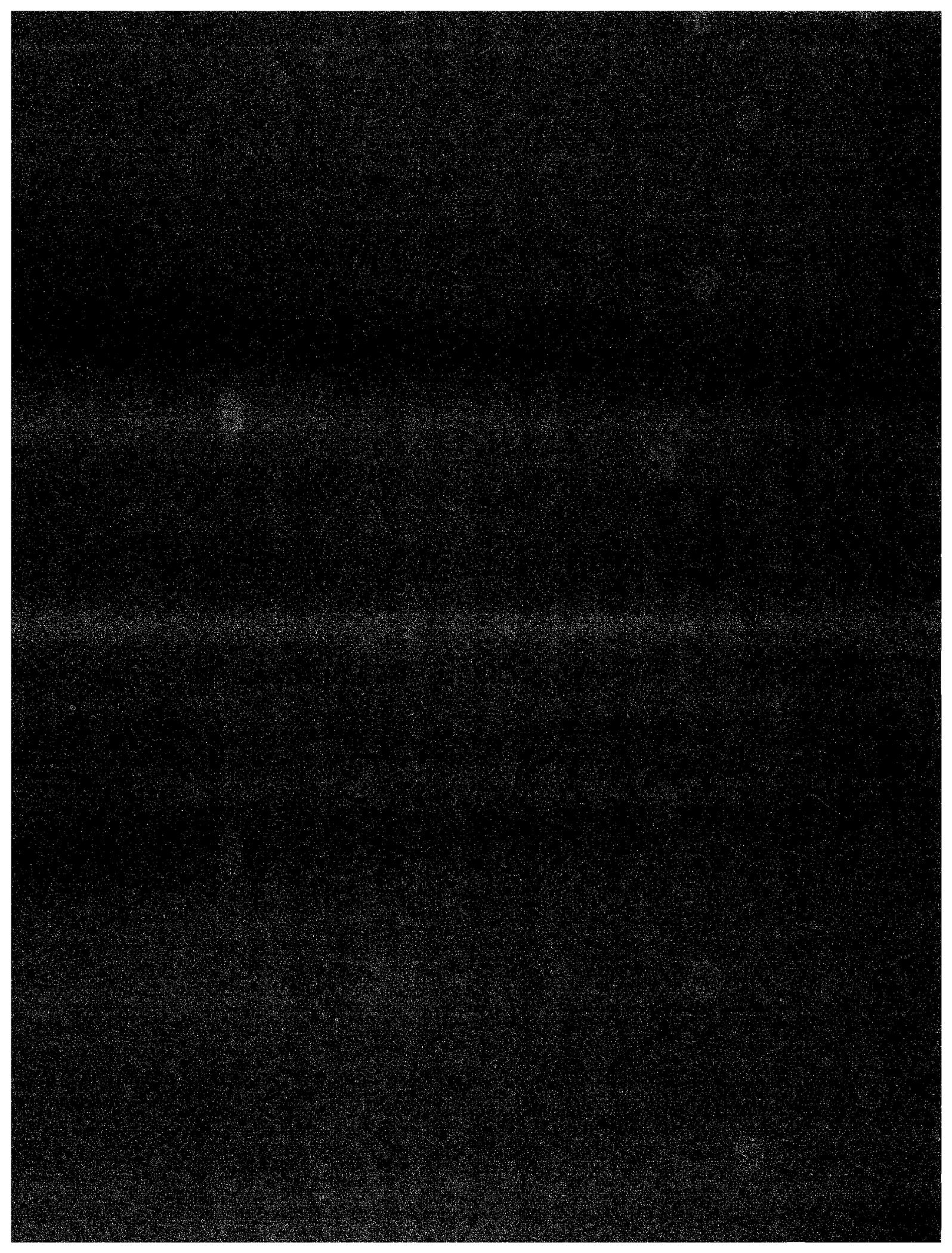
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>Total</u>
Park Development Fund						
6430 Path-(Rt.22)Old Mill Park (N)	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ 42,000
6430 Path-(Rt.22) West of Milwaukee (N&S)	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
6430 Path-(Rt.22)Milwaukee Intersection (S)	\$ 88,000	\$ -	\$ -	\$ -	\$ -	\$ 88,000
6430 Path-(Rt.22)Milwaukee Ave to DPRT (S)	\$ 73,000	\$ -	\$ -	\$ -	\$ -	\$ 73,000
6430 Path-(Rt.22) East Section (N&S)	\$ 792,000	\$ -	\$ -	\$ -	\$ -	\$ 792,000
6430 Path-(Riverwoods) N Park to Everett (E)	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
6430 Path-(Rt.22)Berkshire to Wcreek Cts (S)	\$ -	\$ 145,000	\$ -	\$ -	\$ -	\$ 145,000
Total	\$ 1,155,000	\$ 145,000	\$ -	\$ -	\$ -	\$ 1,300,000
PUBLIC WORKS TOTAL	\$ 8,958,400	\$ 2,227,800	\$ 2,494,800	\$ 1,312,100	\$ 1,264,600	\$ 16,257,700

Debt Service

General Fund						
6470 North Park Property Loan	\$ 392,000	\$ 392,000	\$ 392,000	\$ 391,000	\$ 391,000	\$ 1,958,000
Total	\$ 392,000	\$ 392,000	\$ 392,000	\$ 391,000	\$ 391,000	\$ 1,958,000
Water & Sewer Improvement Fund						
6470 Lincolnshire Dr. Sewer Improvement Loan	\$ 206,000	\$ 197,000	\$ 187,000	\$ -	\$ -	\$ 590,000
6470 Rt. 22 Utility Improvements	\$ 197,000	\$ 197,000	\$ 197,000	\$ 197,000	\$ 197,000	\$ 985,000
6470 Water Transmission Main Loan	\$ 81,000	\$ 162,000	\$ 162,000	\$ 162,000	\$ 162,000	\$ 729,000
Total	\$ 484,000	\$ 556,000	\$ 546,000	\$ 359,000	\$ 359,000	\$ 2,304,000
Tax Incremental Finance Dist. Fund						
6470 Interfund Improvements Loans	\$ 123,000	\$ 87,000	\$ 51,000	\$ 26,000	\$ -	\$ 287,000
6470 Land Acquisition Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6470 Redevelopment Project Loan	\$ -	\$ 856,000	\$ 856,000	\$ 856,000	\$ 856,000	\$ 3,424,000
Total	\$ 123,000	\$ 943,000	\$ 907,000	\$ 882,000	\$ 856,000	\$ 3,711,000
TOTAL DEBT SERVICE	\$ 999,000	\$ 1,891,000	\$ 1,845,000	\$ 1,632,000	\$ 1,606,000	\$ 7,973,000

*Multiple Funds/Divisions





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Supplementary Information

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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 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.
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.

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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 \$ 1,000 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.
CORPORATE SALARIES	Administrative salaries reflected as a portion of operating expenses. These line items usually refer to the time an administrative official spends on the affairs of that operating system.
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	<p>(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy or other physical or functional cause.</p> <p>(2) The portion of the cost of a fixed asset charged as an expense during a particular period. NOTE: The cost of a fixed asset is pro-rated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense.</p>

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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.

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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.
GENERAL FUND	The fund that is 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".
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.

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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.
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.
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

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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 ENFORCEMENT AGENCIES (CALEA)	The credentialing authority established by law enforcement association to evaluate those agencies that voluntarily desire to be judged against an established set of 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 INFORMATION 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 monthly 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.

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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 stormwater 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.

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CHART OF ACCOUNTS - FUNDS

GENERAL FUND

01-01 Executive Services
01-02 Finance
01-03 Legal
01-05 Police
01-08 Community Development
01-09 Community Development - Forestry
01-12 Finance-Insurance/Common Expenses
01-20 Public Works - Administration
01-21 Public Works - Streets
01-22 Public Works - Parks & Grounds
01-23 Public Works - Recreation
01-25 Public Works - Buildings
01-26 Finance - Capital Debt

WATER AND SEWER FUND

02-01 Administration
02-02 Operations

MOTOR FUEL TAX FUND

03-01 MFT Construction Projects

POLICE PENSION FUND

05-01 Police Pensions

**ILLINOIS MUNICIPAL RETIREMENT FUND
(IMRF)**

06-01 Employee Pensions

**WATER AND SANITARY SEWER
IMPROVEMENTS FUND**

07-01 Water and Sanitary Sewer
System Improvements

VEHICLE MAINTENANCE FUND

12-01 Vehicle Maintenance Operations

TAX INCREMENT FINANCE DISTRICT FUND

15-01 TIF District Expenditures

E911 SYSTEM FUND

17-01 E911 Operation

PARK DEVELOPMENT FUND

18-01 Park Construction/Improvements

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CHART OF ACCOUNTS - LINE ITEM REVENUES

4000	TAXES	4200	FINES & FORFEITURES
4010	State Income Tax	4210	Court Fines
4020	Sales Tax	4230	Alarm Fines & Fees
4030	Utility Tax		
4032	Telecommunications Tax	4300	ALLOTMENTS, GRANTS & REIMBURSEMENTS
4040	Room & Admission Tax		
4050	Real Estate Transfer Tax		
4060	Road & Bridge Tax	4310	Police Grants
4070	Real Estate Tax	4315	Parks Grants
4071	TIF Increment	4318	Forestry Grants
4072	Special Service Area	4320	Police Training Reimbursement
4076	E911 Surcharge-landline	4330	Allotments
4077	E911 Surcharge-wireless	4331	Telecommunications Service
4080	Replacement Tax	4335	Miscellaneous Grants
4090	State Revenue Sharing	4340	Police Services
4091	State Use Tax		
		4400	MISCELLANEOUS REVENUE
4100	LICENSES & FEES		
		4410	Sale of Surplus Property
4110	Vehicle Licenses	4420	Park Donations
4115	Pet Licenses	4425	Police Contributions
4120	Liquor Licenses	4430	Other Income
4125	Beach Tags		
4126	Park User Fees	4500	OTHER INCOME
4127	Recreational Program Fees		
4130	Amusement Devices	4510	Interest Income
4135	Application Fees	4520	Water & Sewer Fund Employee Contributions
4140	Engineering Fees	4530	Vehicle Maint. Fund Employee Contributions
4145	Planner Fees	4535	E911 Fund Employee Contribution
4150	Plan Review Fees	4540	Transfer from General Fund
4155	Annexation Fees	4545	Transfer from Water & Sewer Fund
4160	Building Permit Fees	4550	Transfer from Water & Sewer Improve. Fund
4165	Acreage Impact Fees	4570	Loan Proceeds
4166	Forester Fees	4571	Loan to TIF Fund
4170	Miscellaneous Licenses & Fees	4575	Loan Payment by E911 Fund
4180	Water & Sanitary Sewer User Fees		
4185	Water Meter Sales		
4186	Connection Fees		
4190	Cable TV Franchise Fee		
4191	Waste Hauler Fees		

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CHART OF ACCOUNTS - LINE ITEM EXPENDITURES

6000	PERSONAL SERVICES	6300	OTHER CHARGES
6010	Regular Salaries	6310	Memberships
6015	Corporate Salaries	6320	Vehicle Expense
6020	Overtime Salaries	6330	Professional Development
		6340	Publications
		6350	Classified Advertising
6100	CONTRACTUAL SERVICES	6360	Uniforms
		6370	Boards & Commissions
6110	Telephone	6386	Minor Equipment
6120	Printing	6387	Gas, Oil and Antifreeze
6130	Equipment Maintenance	6388	Vehicle Maintenance Parts
6140	Professional Services	6389	Tires
6150	Legal Notices	6390	Business Expense
6155	Data Systems	6391	Disability Payments
6160	Postage	6392	Contribution Refunds
6170	Duplicating Expense	6393	Retirement Payments
6180	Gas Utilities	6396	Depreciation Expense
6185	Electric Utilities		
6187	Medical Insurance	6400	CAPITAL OUTLAY
6188	General Insurance		
6189	Deductibles	6410	Motor Equipment
6190	Outside Services	6420	Office Equipment
6195	Water Purchases	6430	Capital Projects
6196	Sanitary Sewer Charges	6440	Other Equipment
6197	Sewer Transmission Fees	6460	Transfer to Water/Sewer Fund
		6470	Transfer to Debt Service Fund
6200	COMMODITIES	6471	Loan Payment
		6482	Transfer to General Fund
6210	Office Supplies	6490	Loan to TIF Fund
6220	Licensing Supplies		
6230	Maintenance Materials		
6231	Repair & Restoration		
6235	Construction Materials		
6236	Water Meters		
6240	Snow & Ice Control		

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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 supercede 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. Perservation 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 Director of Financial Systems 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 that these changes are immediately reported by the Investment Officer to the Village Manager so that appropriate action can be taken to control adverse developments.

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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%
Illinois Government Cash Investment Fund	20%
Illinois Metropolitan Investment Fund	15%

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

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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.

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The following FDIC conditions must be followed to ensure that 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 that conduct 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 as part of any such investment decision.

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 April 25, 2005.

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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. Based upon the CPI, a review of area municipalities and Fraternal Order of Police contract, salary ranges have been increased by %.

Merit Pay Plan

Employees are eligible for an annual salary increase based upon a written performance evaluation. Employees are rated by personal traits, job specific traits and completion of goals established at the previous evaluation. The maximum percentage salary increase available for FY 2007 is %.

Top of Range Adjustment

Under Lincolnshire's Classification and Salary Plan, an employee begins work with the Village at a rate of pay between the minimum and maximum rates of pay for the Salary Range in which his or her position is classified. After six months on the job, the employee is given a written performance evaluation, and based upon the evaluation is eligible for a merit pay increase. This procedure continues each year until the employee reaches the top of his or her pay range. At that point, the employee ceases to be eligible for any salary increases, unless the top of his or her salary range increases.

Under the Top of Range Adjustment, employees who have reached the top of his or her pay range remain eligible for a merit pay increase each year. If the employee was at the pay range maximum, he or she would receive the increase as a one-time, lump sum bonus at the end of the year which is not added to base pay. Below is an example of how this affects a hypothetical employee:

John, an employee of six years, is currently paid at \$49,100. The maximum for his Pay Range is \$50,969. On his anniversary date, his evaluation indicates that he is eligible for a 5.1% increase. Adding 5.1% to this base pay would give him a base pay of \$51,604, which is \$635 above his Pay Range maximum of \$50,969. Therefore, John's base pay would be increased to \$50,969, and he would receive a supplementary paycheck for \$635 on his next anniversary date.

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CLASSIFICATION AND PAY PLAN

<u>Salary Range</u>	<u>Position</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
24.5	Chief of Police* Director of Public Works*	\$94,536	\$111,137	\$127,737
23.5	Director of Financial Systems*	\$88,368	\$104,899	\$121,429
23.0	Director of Community Development*	\$86,213	\$102,340	\$118,467
19.5	Commander* Office/Communications Manager* Village Engineer*	\$73,343	\$86,225	\$99,106
18.5	Streets/Parks Superintendent Utilities Superintendent	\$69,572	\$81,351	\$93,129
17.5	Sergeant	\$66,259	\$77,477	\$88,694
16.0	Chief Building Code Administrator Fleet Maintenance Supervisor	\$61,231	\$72,019	\$82,806
13.0	Building/Engineering Inspector	\$52,552	\$61,841	\$71,129
12.0	Assistant to the Director of Public Works Village Forester	\$50,106	\$58,964	\$67,822
11.5	Planner	\$48,884	\$57,526	\$66,168
10.5	Executive Secretary Telecommunications Supervisor	\$46,468	\$54,684	\$62,900
10.0	Account Clerk Supervisor General Maintenance Buildings General Maintenance Open Space General Maintenance Parks Supervisor General Maintenance Utilities	\$45,278	\$53,286	\$61,294
9.5	Automotive Servicer General Maintenance Streets/Parks Telecommunicator	\$43,122	\$50,748	\$58,374
8.0	Administrative Assistant Community Service Officer Recreation Supervisor	\$40,738	\$48,089	\$55,439
7.5	Secretary Secretary/Receptionist	\$40,349	\$47,218	\$54,087
7.0	Laborer Public Works Clerk Recreation Associate Records Clerk	\$37,859	\$45,306	\$52,753
0	Code Enforcement Inspector Production Coordinator	\$20.00/hr.	\$24.00/hr.	\$28.00/hr.
0	Administrative Clerk Billing Clerk Gardener Permits Clerk	\$13.00/hr.	\$17.00/hr.	\$21.00/hr.
0	Lifeguard Supervisor Production Assistant	\$9.00/hr.	\$12.00/hr.	\$15.00/hr.
0	Interns	\$8.00/hr.	\$11.00/hr.	\$14.00/hr.
0	Lifeguard	\$8.00/hr.	\$9.50/hr.	\$11.00/hr.
0	Seasonal Laborer/Workers	\$7.50/hr.	\$8.75/hr.	\$10.00/hr.

*Exempt position Not classified: Police Officer, Village Manager, Village Treasurer

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PERSONNEL SUMMARY BY DEPARTMENT - FTE

Department/Position	2005-06 Actual	2006-07 Actual	2007 Approved
<u>Executive Services</u>			
Village Manager	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Deputy Village Clerk-Office/Communications	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Administrative Clerk	0.30	0.30	0.30
Production Assistant	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
Total	4.70	4.70	4.70
<u>Finance</u>			
Director of Financial Systems	1.00	1.00	1.00
Account Clerk Supervisor	1.00	1.00	1.00
Secretary/Receptionist	1.00	1.00	1.00
Billing Clerk	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total	3.50	3.50	3.50
<u>Community Development</u>			
Director of Community Development	0.00	0.00	1.00
Planning Manager	1.00	1.00	0.00
Development Manager	1.00	1.00	0.00
Planner	1.00	1.00	2.00
Village Forester	1.00	1.00	1.00
Chief Building Code Administrator	1.00	1.00	1.00
Building/Engineering Inspector	0.75	0.75	0.75
Property Maintenance Inspector	0.50	0.50	0.50
Building Permits Clerk	0.00	0.00	0.50
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	7.25	7.25	7.75
<u>Police</u>			
Chief of Police	1.00	1.00	1.00
Commander	2.00	2.00	2.00
Sergeant	4.00	4.00	4.00
Investigator	2.00	2.00	2.00
Police Officer	16.00	16.00	16.00
Secretary	1.00	1.00	1.00
Telecommunicator	7.00	7.00	7.00
Records Clerk	1.00	1.00	1.00
Community Service Officer	2.00	2.00	2.00
Crossing Guard	<u>0.70</u>	<u>0.00</u>	<u>0.00</u>
Total	36.70	36.00	36.00

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Department/Position	2005-06	2006-07	2007 Approved
<u>Public Works</u>			
Director of Public Works	1.00	1.00	1.00
Village Engineer	1.00	1.00	1.00
Superintendent-Streets & Parks	0.00	1.00	1.00
Superintendent-Utilities	0.00	1.00	1.00
Assistant to the Director of Public Works	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
Clerk	1.00	1.00	1.00
Supervisor-Streets & Parks	1.00	0.00	0.00
Supervisor-Utilities	1.00	0.00	0.00
Supervisor-Fleet Maintenance	1.00	1.00	1.00
General Maintenance-Open Space	1.00	1.00	1.00
General Maintenance-Utilities	4.00	4.00	4.00
General Maintenance-Parks Supervisor	0.00	1.00	1.00
General Maintenance-Streets/Parks	7.00	8.00	8.00
General Maintenance-Buildings	1.00	1.00	1.00
Auto Servicer	1.00	1.00	1.00
Laborer	2.00	0.00	0.00
Building/Engineering Inspector	0.25	0.25	0.25
Recreation Supervisor	0.50	0.50	0.50
Recreation Assistant	1.00	1.00	1.00
Gardener	0.25	0.25	0.25
Interns	0.75	0.75	0.75
Summer Laborer	2.50	2.50	2.50
Lifeguard	1.25	1.25	1.25
Seasonal Recreation Worker	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
Total	30.60	30.60	30.60
Grand Total	82.75	82.05	82.55

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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 than that. 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 Insell 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, and 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 38 miles of streets.

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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. A Special Census in 1998 gave Lincolnshire a population of 5,898. The recent figures from the 2000 Census established the population at 6,108.

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.



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**MISCELLANEOUS STATISTICAL DATA
Village of Lincolnshire, Illinois**

DATE OF INCORPORATION:

1957

FORM OF GOVERNMENT:

Village Board/Manager
Home Rule

AREA:

4.4 Square Miles

Miles of Streets

38

FIRE PROTECTION:

Furnished by Lincolnshire-Riverwoods Protection District

POLICE PROTECTION:

Number of Stations

1

Number of Sworn Officers

25

RECREATION:

Number of Parks

9

Park Acres

307

EDUCATION:

Attendance Centers

4

Number of Teachers

495

Number of Students

6,268

BUILDING PERMITS:

	Number	Value (In 1,000s)
1996	297	31,524
1997	353	73,222
1998	445	66,300
1999	401	51,148
2000	371	29,729
2001	517	16,738
2002	454	27,573
2003	454	25,136
2004	409	42,682
2005	463	74,826

ENTERPRISES:

Number of Consumers:

2,394

Average Daily Consumption

(Million gallons)

1,471

Miles of Water Mains

64.3

Miles of Sanitary Sewer Mains

44.4

Storage Capacity

(Million gallons)

4.6

EMPLOYEES:

Full-time

75

Part-time

10

Seasonal

20

ELECTIONS:

Number of registered voters

4,581

Number of votes cast in
last municipal election

1,874

Percentage of registered voters
voting in last municipal
election

43.9%

POPULATION STATISTICS:

1957	309
1960	555
1963 *	999
1965 *	1,390
1968 *	2,189
1970	2,531
1974 *	3,540
1977 *	4,076
1980	4,151
1987 *	4,856
1990	4,925
1995 *	5,618
1998 *	5,898
2000	6,108
2004 *	6,537

*Special Census

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**MISCELLANEOUS STATISTICAL DATA
Village of Lincolnshire, Illinois**

RECENT CENSUS DATA:

	<u>1980</u> <u>Census</u>	<u>1990</u> <u>Census</u>	<u>2000</u> <u>Census</u>
Age Distribution:			
Under 14 years	949	1,023	1,402
15 to 19	640	415	310
19 to 44	1,281	1,564	1,416
45 to 64	1,104	1,548	1,993
65 and over	<u>177</u>	<u>381</u>	<u>987</u>
Total	4,151	4,931	6,108
Number of occupied households	1,185	1,682	2,134

Source: United States Census Bureau

TEN LARGEST PROPERTY TAXPAYERS:

<u>Taxpayer</u>	<u>Type of Property</u>	<u>2004</u> <u>Assessed</u> <u>Valuation</u>	<u>Percentage of total</u> <u>assessed valuation</u>
Van Vlissingen & Company	Office Buildings	\$ 57,651,082	9.84%
Hewitt Properties II	Office Buildings	30,792,493	5.25%
25 Tri-State (Beacon Prop, L.P.)	Office Buildings	18,029,837	3.08%
Millbrook, L.L.C.	Office Building	15,703,328	2.68%
Indian Creek Investors (Strategic Hotel Cap. Inc.)	Hotel/Resort	12,666,018	2.16%
E.C. D.	Office Building	9,304,839	1.59%
Milbro, Inc.	Office Building	7,427,520	1.27%
Forrest Properties	Retail, Office	7,225,112	1.23%
LaSalle Street Motels	Hotel	2,911,094	0.50%
Trinent Essential Facilities	Office Buildings	<u>2,736,726</u>	<u>0.47%</u>
		\$ 164,448,049	28.07%

Note: Total Assessed Valuation is \$586,085,000

Source: Vernon Township Assessor

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