

Village of  
**Lincolnshire**  
Illinois

Operating Budget  
and  
Capital Improvement Program  
2010

Village of Lincolnshire, Illinois  
Operating Budget  
and  
Capital Improvement Program  
2010

This page left intentionally blank.

**Village of Lincolnshire 2010 Annual Budget**

**TABLE OF CONTENTS**

	Page
<i>Reader's Guide to the Budget</i>	<i>i</i>
<i>Village Manager's Budget Letter</i>	<i>iii</i>
I. Organization Information	
Distinguished Budget Presentation	1
Budget Process, Budget Basis and Schedule	2
Financial Policies	6
Mission Statement and Code of Organizational Values	18
Short Term Organizational Goals	19
Long Term Organizational Goals	20
Organizational Staffing Chart	21
Boards and Commissions	22
Management Team	23
II. Financial Summary	
Financial Summary Introduction	24
Revenues by Fund	25
Expenditure Summary by Fund	26
Expenditure Summary by Activity	27
Pie Charts - Combined Revenues and Expenditures	28
Summary of Receipts and Disbursements	30
Summary of Available Fund Balances	31
Combined Summary of Revenues and Expenditures	32
Village Fund Structure	33
Bonded Debt Analysis	36
Summary of Long Term Debt	37
Distribution of Property Tax Dollars	40
Property Tax Comparisons	41
III. General Fund	
General Fund Introduction	43
General Fund Summary	45
General Fund Balance History	46
Revenues	47
Explanation of Revenue Sources	49
Major Revenue Sources	51
Summary of General Fund Revenues	52
Overhead Rate	56

**Village of Lincolnshire 2010 Annual Budget**

**TABLE OF CONTENTS (continued)**

III. General Fund Continued	Page
Expenditures:	
Expenditures Summary	57
Executive Services	60
Finance	64
Legal	68
Police	72
Community Development	77
Community Development - Forestry	81
Insurance/Common Expenses	85
Public Works:	
Administration	89
Streets	93
Parks & Grounds	97
Recreation	101
Environmental Services	105
Buildings	109
Capital Debt	113
IV. Water & Sanitary Sewer Funds	
Water & Sanitary Sewer Fund	117
Water & Sanitary Sewer Fund Summary	118
Water & Sanitary Sewer Fund Balance History	121
Revenues	122
Explanation of Revenue Sources	123
Administration	124
Operations	128
Water & Sewer Improvement Fund	132
V. Other Funds	
Motor Fuel Tax Fund	137
Police Pension Fund	141
Illinois Municipal Retirement Fund	145
Vehicle Maintenance Fund	149
Tax Increment Financing Fund	154
E911 Fund	158
Park Development Fund	164

**Village of Lincolnshire 2010 Annual Budget**

**TABLE OF CONTENTS (continued)**

VI. Capital Improvement Program	Page
Capital Improvement Program	171
FY 2010 Capital Improvement Program	173
Five Year Capital Improvement Program	174
VII. Supplementary Information	
Glossary - Financial Terms	182
Glossary - Non-Financial Terms	188
Chart of Accounts - Funds	190
Chart of Accounts - Line Item Revenues	191
Chart of Accounts - Line Item Expenditures	192
Salary and Benefits	193
Classification and Pay Plan	194
Personnel Summary By Department	195
A History of Lincolnshire	197
Statistical Information	199

## Village of Lincolnshire 2010 Annual Budget

### **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) 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 2010 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.

This page left intentionally blank.

January 1, 2010

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, 2010. 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. While this Budget reflects substantial changes from a reduction in revenues, the Village's base of strong reserve funds and diverse economy should prove to be valuable in the future as the economy recovers.

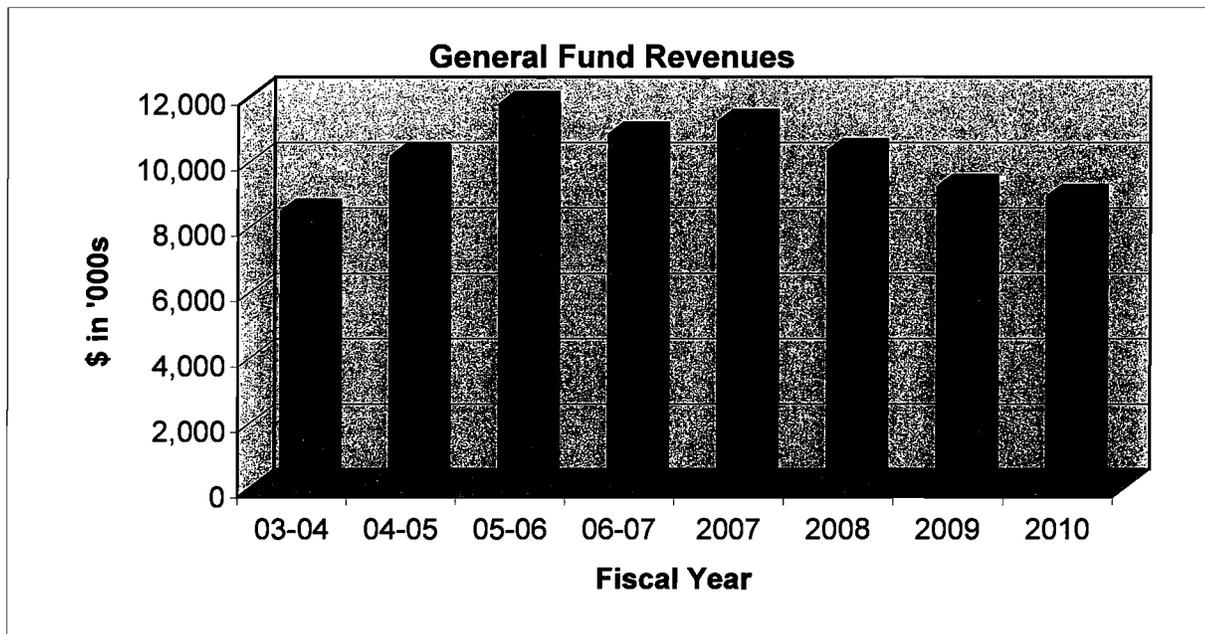
### **Budget Highlights**

- . Combined revenues of \$20,008,000 for all funds with combined expenditures of \$19,971,600. Therefore, the Budget is balanced with revenues exceeding expenditures.
- . The implementation of \$1,571,000 in capital improvement projects (found on pages 169-181). The Village has reduced its level of capital improvements this year due to a reduction in revenues.
- . Village water and sewer rates will increase by 1% and 2.6%, respectively, on January 15, 2010. The increases are necessary due to a rise in wholesale water rates of 1.25% and a 3% increase in sewerage treatment costs.
- . Total number of employees will decrease by 4.5 full-time equivalents (FTE) due to the reduction of three (3) full time and three (3) part time positions in the departments of Community Development, Executive Services and Public Works.
- . 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.

- . Initiation of a review of the Village Comprehensive Plan that was last updated in 2001.
- . Construction of the last segments of the Village's pedestrian and bike path master plan.
- . Continued implementation of the Downtown Redevelopment Plan including the relocation of the private cell tower to clear the way for future development of Village-owned land.
- . Investigation into the payments of utility bills electronically and a review of the Village's internal financial controls.
- . Establishment of a Business Task Force.
- . Adherence to all Financial Policies found on pages 6 through 17.
- . The establishment of eleven (11) short-term and nine (9) long-term goals adopted by the Mayor and Board of Trustees (found on pages 19 through 21).

### Planning and Priorities

The priorities established for the budget were to protect core services and reduce discretionary expenses in order to balance the budget. All of our resources and expenses were comprehensively evaluated which resulted in several changes from previous years in order to manage our services. As with many municipalities, we have seen a significant decrease in many revenue areas because of the poor economy. Since we do levy a property tax for operations, we are highly dependent on consumption taxes and fees, many of which had significant decreases in 2009 and are expected to remain low in 2010. The result of the review was significant reductions in the General Fund, the largest of the Village's many funds and the one that contains the majority of traditional municipal services. The chart below shows the last six (6) years of actual General Fund revenues and estimates for 2009 and 2010. There has been a steady decline since 2007 and



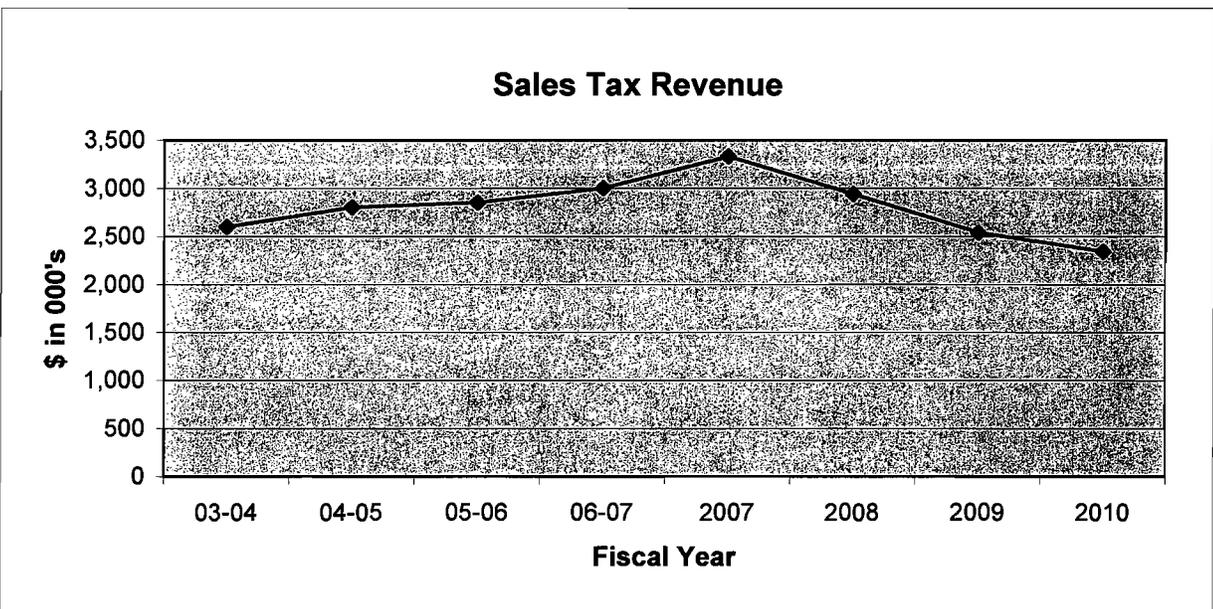
most of the budget planning and discussion focused on dealing with the declining revenues. Details of the changes made will be addressed in the General Fund section found below.

The Village Board established several short and long term goals which can be found on pages 19-21. We will continue to focus on implementation of the Downtown Development Plan which includes the last site for improvements on Village owned property in the Tax Increment Financing District (TIF) to make it more attractive future development. The TIF Fund is separate from the General Fund and is not affected by the same decreases felt by the General Fund. The development of the short and long term goals assisted in the development of the 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 \$565,000, but only \$86,000 are General Fund based. Each cost can be found with the goals on pages 19-21.

The Village Board also reviewed optional revenue sources for future years as development of the Village decreases through a continued economic downturn as well as when the Village has matured and most of the available land has been developed. Building permit and utility connection fees as well as developer donations will decrease at a time when infrastructure needs will be on the increase as the Village gets older and additional revenues sources may be necessary to meet the expenses, especially with capital improvements. We will continue to review the options in the next few years.

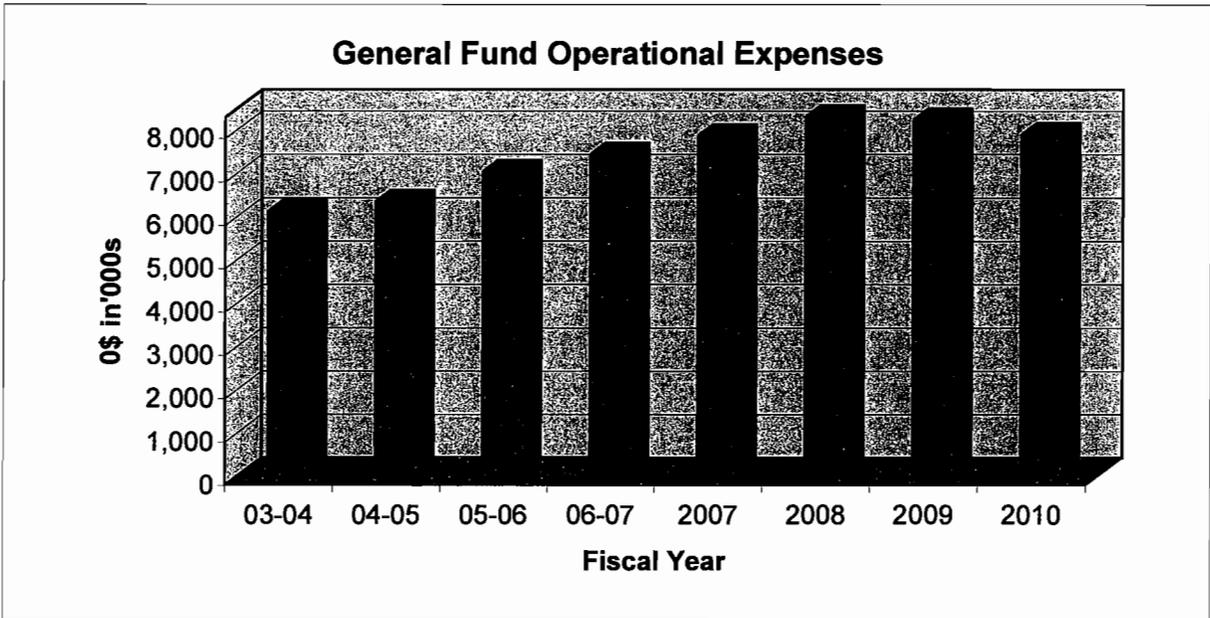
### General Fund

General Fund revenues are estimated to be \$300,000 less than in 2009, excluding loans and use of reserve funds for capital improvements. When compared to the actual revenue for FY 2008, the decrease is much greater, \$1.4 million. The hardest revenues hit include sales tax, state-shared income tax, room and admission tax, real estate transfer tax, building permit fees and investment income. As noted above, the Village relies heavily upon consumption taxes and fees and most of them have been negatively impacted during this poor economy. The Village Board discussed several options for revenue increases and a limited use of reserves for capital improvements. The decision was made to increase the Village's telecommunications tax from 4.5% to 6%, the permitted maximum in Illinois. The increase goes into effect on July 1, 2010 and will raise an estimated \$175,000 for the six (6) months in 2010. Additionally, we will use about \$170,000 of reserve funds for capital improvement projects in 2010. The chart below features our largest revenue source in the General Fund and after five (5) years of increases, peaking in 2007, the current three (3) year trend is negative. The decrease is a combination of the



economy and the loss of a major sales tax producing business in 2008. The expectation in most revenue categories for 2010 will be to follow similar numbers achieved in 2009, but with some reductions in sales tax and state shared income tax collections.

With the decline in revenues, we reviewed all operational and capital expenses for areas that could be reduced without causing significant impacts to services. Therefore, several discretionary expenses were either eliminated or significantly reduced in order to bring expenses in line with anticipated revenues. The chart below illustrates the eight (8) year history of General Fund operational expenses.



While most service levels will remain the same, there were a number of changes made in order to balance the budget. Printing costs were reduced including changing our monthly newsletter to quarterly, eliminating a printed annual report, reducing the recreational directory and reducing the copies of the annual shop and dine guide. The reduction in printing also means a reduction in postage costs. The fall residential brush collection has been eliminated and we will no longer provide services for privately owned trees on private property unless it is in connection with a building permit or a permit for removal. The frequency of mowing along the Village corridors on State and County owned rights-of-way will be reduced. Expenses for the fireworks display during the Independence Day celebration have been reduced. Memberships and employee professional development costs have been reduced as well as many other areas. Many of the Village's professional services contracts were rebid resulting in savings. Finally, in order to reduce expenses, several Village full time and part time positions (4.5 FTE) were eliminated and departments restructured to maintain desired service levels. Some of the reductions were due to a decreased need for the positions from reduced development and capital projects. For example, an engineering inspector position was eliminated based on the lack of inspection activity for both Village and private projects in 2010. The other positions affected were in Community Development-Forestry, Public Works-Buildings, Public Works-Recreation, Executive Services and Police-Telecommunications. In most cases, activities in the impacted areas have been reduced because of other operational reductions such as the frequency of the newsletter publication. Therefore, there was no need to transfer all of the former duties or activities to other personnel.

General Fund capital improvements total only \$427,000, which is a substantial reduction from the typical year of around \$1 million. Evaluations were made of all vehicles, equipment and facilities and only the essential projects were included in 2010. The largest of the projects is our annual street resurfacing program (\$265,000) which is the majority of the program. Maintaining the streets in excellent condition has reduced the need for a large routine maintenance fund for streets.

The General Fund reserve fund has been maintained consistently over the last several years and we will begin FY 2010 with an estimated reserve fund equal to 12 months of operating and debt service expenses. We plan to use \$179,000 in reserves to fund capital projects in 2010 and estimate that we will end the year with a reserve fund equal to almost 12 months of operating expenses and debt service expenses.

### **Water and Sewer Fund**

Water and Sewer rates will increase by 1% and 2.6%, respectively on January 15, 2010. The increases are largely due to an increased wholesale water rate of 1.25% and a large increase of 3.1% in the cost of sanitary sewage treatment. The 3.1% increase from Lake County is only the fourth increase in the last fifteen years. We have also been advised that we will receive a 3% increase in sanitary sewage treatment costs in 2011 and future years unless a new rate study is completed. The City of Highland Park is currently expanding its water treatment plant and has provided the Village with a schedule of water rate increases for the next 25 years and they average around 3% each year. These rate increases, together with the rate increases from Lake County, will likely mean modest increases in our utility rates each year.

Operating expenses are dominated by the purchase of water and sanitary sewage treatment. These two (2) expenses account for 71% of the total operating budget. Therefore, the Village only has direct control over 29% of the operating costs. We were able to decrease these expenses by 4.4% from last year.

A total of only \$71,000 in capital improvements is planned this year. The largest projects include the replacement of fire hydrants and valves in the water distribution system. Utility capital improvements have been largely covered by water and sewer connection fees. However, with limited development projects slated for 2010, and the near future, this funding source has significantly decreased. The Village Board initiated discussions of other funding sources for future years and these discussions will continue during the development of the FY 2011 budget.

The fund balance in the Water and 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 three (3) months of expenses at the end of FY 2010. The balance in the Water and Sewer Improvement Fund is estimated to be \$259,000. This fund has no specific minimum balance and the funds are used solely for capital improvements.

### **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 complete the capital improvements in the 12.6 acre redevelopment site owned by the Village. These improvements include installation of stormwater management facilities and water and sewer mains to facilitate future development and were largely completed in 2009. It is the Village's goal to make the property "shovel ready" so that a developer will be able to quickly begin a project once the plans are approved. Future sale of the property for 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. While this project is behind us, we plan to continue to construct the remaining sections of the Village's Pedestrian and Bike Path System which is nearing completion. In fact, the last sections of the system are slated to be constructed this year. These are located on the south side of Route 22, both east and west of Milwaukee Avenue. Once completed, the system will allow residents and visitors to travel on foot or on bicycle from our east to west and north and south Village limits.

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. Approximately 1.3 miles of Village streets will be resurfaced in 2010.

Property taxes are only levied for the two employee pension funds. A history and comparison of the property taxes can be found on pages 40-42. 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 Police Department and for the Village of Riverwoods.

### **Personnel Highlights**

There are several changes for 2010 with the Village's overall Full Time Equivalent (FTEs) dropping to 79.75, a reduction of 4.5 FTEs. All of the changes impact the General Fund. As mentioned above, the positions included the following part time: Administrative Clerk, Recreation Associate and Telecommunicator. The full time position include: Engineering Inspector, Building Maintenance Worker and Village Forester. Some duties have been eliminated and others transferred to other personnel.

As a result of the personnel changes, the Departments of Community Development and Public Works were reorganized to handle the duties of the former positions. The Forestry Division under Community Development was eliminated and most of the duties transferred to a new Environmental Services Division under Public Works. Additionally, several functions and their related costs were moved from the Public Works Parks and Grounds Division to the Environmental Services Division. These include all open space management activities, transportation corridor maintenance activities and wildlife management. Just over three (3) FTEs have been assigned to this Division and includes the Environmental Supervisor, General Maintenance for Open Space, Gardner, Interns and Summer Laborers.

### **Financial Trends/Position**

Despite recent reductions in several key revenue sources, the Village has several positive financial features. These include strong fund balances in the General Fund and Water and Sewer Operating Fund, an expanded commercial base that will benefit from a return to a growing economy and available land and buildings. Additionally, the reductions in operations and personnel could be deemed more of a "right-sizing" as opposed to a "down-sizing" in many areas since there has been a reduction in several development areas. The most pressing concern will be funding capital improvements, especially if the economy continues on its slow pace of recovery. Because of lagging revenues, we have had to defer many capital projects and the list of needed items and projects will continue to get larger in the future. Discussion on ways to fund these projects has been initiated.

Cash and investment balances can be found on pages 31 and 32. The Village Board has established minimum fund balance policies for the General and Water and Sewer Funds. I am happy to report the esti-

mates are again predicted to exceed the policies. The December 31, 2010 General Fund balance is estimated to have nearly one full year of operating expenses and debt service. The Water and Sewer Fund balance is estimated to be over three (3) months of operating expenses and debt service.

We anticipate small to moderate 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. Commercial property tends to cost less to service, therefore providing more revenues than expenses that can be used for other purposes.

**Conclusion**

I believe this budget fairly, clearly and concisely presents the Village's Corporate Plan for Fiscal Year 2010. I wish to thank the staff members for their thoughtfulness and diligence in preparing this budget.

Sincerely,

VILLAGE OF LINCOLNSHIRE



Robert L. Irvin  
Village Manager

This page left intentionally blank.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Lincolnshire  
Illinois**

For the Fiscal Year Beginning

**January 1, 2009**

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 January 1, 2009.

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 2010 Annual Budget

### **BUDGET PROCESS**

This Budget document defines Village of Lincolnshire governmental activities for the fiscal year January 1 through December 31, 2010.

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 2010 Budget was held August 19, 2009.

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 2010 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 different in the budget and in the CAFR.

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

**Village of Lincolnshire 2010 Annual Budget**

**2010 BUDGET APPROVAL SCHEDULE**

<b>Date/Time</b>	<b>Event</b>	<b>Purpose</b>
7/1/2009	Capital Improvement Program worksheets are distributed to Department Managers	Development of Capital Improvement Program
8/4/2009	Completed Capital Improvement Program worksheets due to Village Manager	Development of Capital Improvement Program
Weeks of 8/3/09 & 8/10/09	Capital Improvement worksheets reviewed by Village Manager and returned to Department Managers with comments	Development of Capital Improvement Program
8/4/2009	Operating Worksheets distributed to Department Managers	Development of Operating Budget
8/4/2009	Letters sent from Village Manager to Village organizations regarding Budget process	Obtain comments or requests for the Budget
8/14/2009	Capital Improvement Program worksheets resubmitted to Village Manager	Development of Capital Improvement Program
8/19/2009	Personnel change requests due from Department Managers to Village Manager	Obtain requests for additional personnel or reorganizations
8/19/09, 12:00 PM	Employee meeting held by Village Manager to obtain questions and comments from staff	Obtain comments or requests for the Budget
8/19/09, 7:00 PM	Special Committee of the Whole Meeting	Mayor & Board of Trustees to discuss goals and objectives for the 2010 Budget
9/1/2009	Completed Operating Budget worksheets due to Director of Financial Systems	Development of Operating Budget
Week of 9/7/2009	Operating and Capital Improvement Program Budget workbooks assembled by Director of Financial Systems and Village Manager	Development of Operating & Capital Improvement Program Budget
9/11/2009	Budget workbooks distributed to Department Managers	Development of Operating & Capital Improvement Program Budget
9/14/09, 7:00 PM	Special Committee of the Whole Meeting	Mayor & Board of Trustees to hear comments/suggestions from organizations and residents

**Village of Lincolnshire 2010 Annual Budget**

**2010 BUDGET APPROVAL SCHEDULE (continued)**

<b>Date/Time</b>	<b>Event</b>	<b>Purpose</b>
9/17/09 & 9/18/09	Department Manager meetings with Director of Financial Systems and Village Manager	Review Operating and Capital Improvement Program Budget
Weeks of 9/21/09 & 9/28/09	Revisions made to Budget workbooks	Development of Operating & Capital Improvement Program Budget
10/15/2009	Budget workbooks delivered to the Mayor and Board of Trustees	Distribution of Proposed Budget
10/16/2009	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 10/26/09 & 11/2/09	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees review of the Budget
11/9/2009	Committee of the Whole Meeting	Public comment on the proposed Budget
Weeks of 11/16/09 & 11/23/09	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees review of the Budget
Weeks of 11/23/09 & 11/30/09	Final revisions made to the Budget by Village Manager	Development of Operating & Capital Improvement Program Budget
12/10/2009	Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
12/11/2009	Public inspection copies of the final Budget at the Village Hall and Library	Allow interested members of the public to review the Budget
12/14/09, 7:00 PM	Village Board Meeting	Adoption of FY 2010 Budget

## Village of Lincolnshire 2010 Annual Budget

### **FINANCIAL POLICIES**

#### **Overview**

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

#### **OPERATING BUDGET POLICIES**

##### **Accounting Basis**

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

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

##### **Guidelines**

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

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

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

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

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

## **Village of Lincolnshire 2010 Annual Budget**

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

### **Planning**

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

### **Budget Amendments**

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

### **Balanced Budget**

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

### **Personnel**

Control of expenditures in the area of personnel costs is provided through position control and adherence to the Village's Classification and Pay Plan which is found on page 197. No new full-time or part-time positions may be created without the approval of the Mayor and Board of Trustees.

### **Property Tax Levy**

For Fiscal Year 2010, the Village will use the property tax levy to fund employee pensions only and not for general fund operations.

## **FINANCIAL RESERVE POLICIES**

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

### **Working Capital**

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

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

## Village of Lincolnshire 2010 Annual Budget

In order to provide the resources necessary to ensure continued operations of the Village's Water and Sewer programs should a natural disaster or significant changes in the weather pattern occur, the Village shall maintain a working capital reserve in an amount greater than or equal to twenty-five percent (25%) of the annual operating budget, including debt service, but not including depreciation and capital expenditures.

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

### USE OF SURPLUS POLICES

#### **Use of Surpluses**

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

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

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

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

#### **Capital Improvement Program**

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

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

### CAPITAL IMPROVEMENT PROGRAM POLICIES

#### **Alignment**

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

## Village of Lincolnshire 2010 Annual Budget

### **Project Selection**

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

### **Capital Budget**

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

The Village will identify the estimated costs and funding sources for each capital project proposal before it is submitted to the Village Board for approval.

The Village shall make all capital improvements in accordance with an adopted Capital Budget.

The Village will determine and use the most prudent financial methods for acquisitions of new capital equipment and projects based on market conditions at the time of acquisition and financial reserves projected to be available.

### **Maintenance**

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

## **DEBT MANAGEMENT POLICIES**

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

### **Debt Issuance**

When the Village finances capital projects by issuing a bank loan or bonds, it shall amortize the debt over a term not to exceed the average useful life of the projects financed.

The Village's goal is to keep the average maturity of loans, or General Obligation Bonds at or below fifteen years.

Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt financing" classifications. Pay-as-you-go capital items will be \$500,000 or less with short lives (less than ten years). Debt financing will be used for major, non-recurring items with a minimum of fifteen years of useful life.

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

## **Village of Lincolnshire 2010 Annual Budget**

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

### **Debt Service Levels**

Annual General Fund debt service expense will be limited to ten percent (10%) of the total of the General Fund budget.

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

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

## **REVENUE POLICIES**

### **Revenue Projections**

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

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

### **User Fees**

The Village shall periodically recalculate the full cost of selected activities currently supported by user fees and charges to identify the impact of inflation and other cost increases.

The Village shall set fees and users charges for the enterprise fund (Water and Sewer) at a level that fully supports the total direct and indirect costs of operation.

### **Reporting and Analysis**

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

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

Village of Lincolnshire 2010 Annual Budget

**FIXED-ASSET ACCOUNTING POLICIES  
AND PROCEDURES**

**Definition of a Fixed Asset**

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

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

**Purchasing Fixed Assets**

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

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

The procedures for purchasing fixed assets are:

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

**Year-End Procedures**

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

**Disposition/Transfer of Assets**

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

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

## Village of Lincolnshire 2010 Annual Budget

### **Physical Inventory**

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

### **Fixed Asset Losses/Damages**

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

### **Finance Responsibilities**

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

### **Department Responsibilities**

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

## **INVESTMENT POLICIES**

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

### **Investment Management**

The Village shall perform a cash flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled to insure optimum cash availability.

Investments shall be managed to optimize cash utilization to generate and enhance interest income opportunities.

### **Investment Analysis**

The Village shall review its investment policies established for investing surplus funds to account for changes in legislation and market conditions on an annual basis.

The Village shall prepare monthly investment portfolio reports containing the overall performance of the fund.

## Village of Lincolnshire 2010 Annual Budget

### INVESTMENT POLICY

#### Scope

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

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

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

#### Objectives

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

#### Delegation of Authority

The 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.

**Village of Lincolnshire 2010 Annual Budget**

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.

**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 over investing in specific instruments, individual financial institutions or maturities.

**Maximum Percent of Portfolio**

**Diversification by Instrument:**

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

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

**Diversification by Financial Institution:**

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

## Village of Lincolnshire 2010 Annual Budget

### Maturity Scheduling - Short Term

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

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

### Maturity Scheduling - Long Term

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

### Competitive Selection of Investment Instruments

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

Rates will be requested from financial institutions for various options with regard to term and instrument. The Village will accept the bid which provides the highest rate of return within the maturity required and within the parameters for these policies.

Records will be kept of the rates offered, the rates accepted and a brief explanation of the decision which was made regarding the investment.

### Qualified Institutions

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

## Village of Lincolnshire 2010 Annual Budget

### Safekeeping and Collateralization

It is the policy of the Village of Lincolnshire to require that funds on deposit in excess of FDIC limits, or investments not guaranteed by the United States of America or any agency of the United States of America be secured by some form of collateral.

The amount of collateral provided will not be less than 110% of the fair market value of the net amount of public funds secured. The rate of fair market value of collateral to the amount of funds secured will be reviewed quarterly and additional collateral will be required when the ratio declines below 110% level. Pledged collateral will be held by the Village of Lincolnshire or in safekeeping and evidenced by a safekeeping agreement. If collateral is held in safekeeping, it may be held by a third party or by an escrow agent of the pledging institution.

The following FDIC conditions must be followed to ensure 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 of any such investment decisions.

**Village of Lincolnshire 2010 Annual Budget**

**Amendment**

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

**Adoption**

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

This page left intentionally blank.

## Village of Lincolnshire 2010 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 2010 Annual Budget

### **GOALS AND OBJECTIVES**

In August, 2009, 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 2010)

##### **COMPREHENSIVE PLAN** ( Community Development - pages 77-80)

Conduct a review of the 2001 Comprehensive Plan and prepare an amendment, as necessary, to effectively guide growth and development of the Village.

##### **BUSINESS RECRUITMENT & RETENTION** (Community Development - pages 77-80)

Establish a business recruitment and retention program with the assistance of the newly created Business Task Force.

##### **VILLAGE SURVEYS** (Executive Services - \$1,000 - pages 60-63)

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

##### **TECHNOLOGY STRATEGIC PLAN** (Executive Services - All Departments - p. 60-63)

Comprehensively review the Village's technology infrastructure and establish a long range plan for the maintenance and improvement of the various systems.

##### **PROCUREMENT MANUAL** (Finance - pages 64-67)

Review and update the Village's internal controls in the procurement process.

##### **ELECTRONIC PAYMENTS** (Finance - pages 64-67)

Investigate options and make recommendations for the electronic payments to the Village.

##### **POLICE DISPATCH SYSTEM** (Police - pages 72-75)

Investigate the creation of a area-wide joint dispatching center with neighboring municipalities.

##### **POLICE RADIO SYSTEM** (Police - pages 72-75)

Conduct a thorough review of the 15 year old Police Radio System and develop a future replacement plan.

##### **ENHANCED POLICE REPORTING SYSTEM** (Police - pages 72-75)

Conduct a needs and cost analysis for the purchase, installation and implementation of an "in-car" wireless Police Reporting System.

##### **COMMUNITY RATING SYSTEM** (Public Works - pages 89-92)

Complete the steps necessary to move the Village from Class 5 to Class 4 of the Community Rating System under the National Flood Insurance Program for improved floodplain management and reduced property insurance premiums for residents.

##### **VILLAGE BIKE AND PEDESTRIAN PATH SYSTEMS** (Public Works - \$79,000 - pages 164-170)

Construct the remaining phase of the Village Bike Path Master Plan to link existing paths to the downtown/commercial areas, high school, library and parks.

## Village of Lincolnshire 2010 Annual Budget

### LONG TERM GOALS

#### **ANNEXATION OF DESIRABLE PROPERTIES** (Community Development - pages 77-80)

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 77-80)

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.

#### **DOWNTOWN DEVELOPMENT** (Community Development - \$400,000 - pages 154-157)

Complete any remaining infrastructure improvements such as tree planting in the downtown triangle for future development and begin the process to attract a new developer and development project.

#### **SUSTAINABLE COMMUNITY** (Community Development/Public Works - pages 77-80, 89-92)

Investigate additional methods and alternatives to improve municipal operations with "green" initiatives which are economically and environmentally sound through education, research and evaluation.

#### **ZONING ORDINANCE** (Community Development - pages 77-80)

Initiate a comprehensive review of the Village's Zoning Ordinance structure and adopt necessary revisions that provide enhanced, more intuitive usage by staff, residents and developers, while also clarifying the requirements that reflect important values of the community.

#### **RECORDS CONVERSION** (Finance - pages 85-88)

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

#### **MAINTAIN COST EFFECTIVE LEVELS OF VILLAGE SERVICES TO RESIDENTS WITHOUT INCREASING PROPERTY TAX RATES** (Finance - pages 64-67)

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

#### **EMERGENCY PLANNING** (Police/Public Works - pages 72-76, 89-92 )

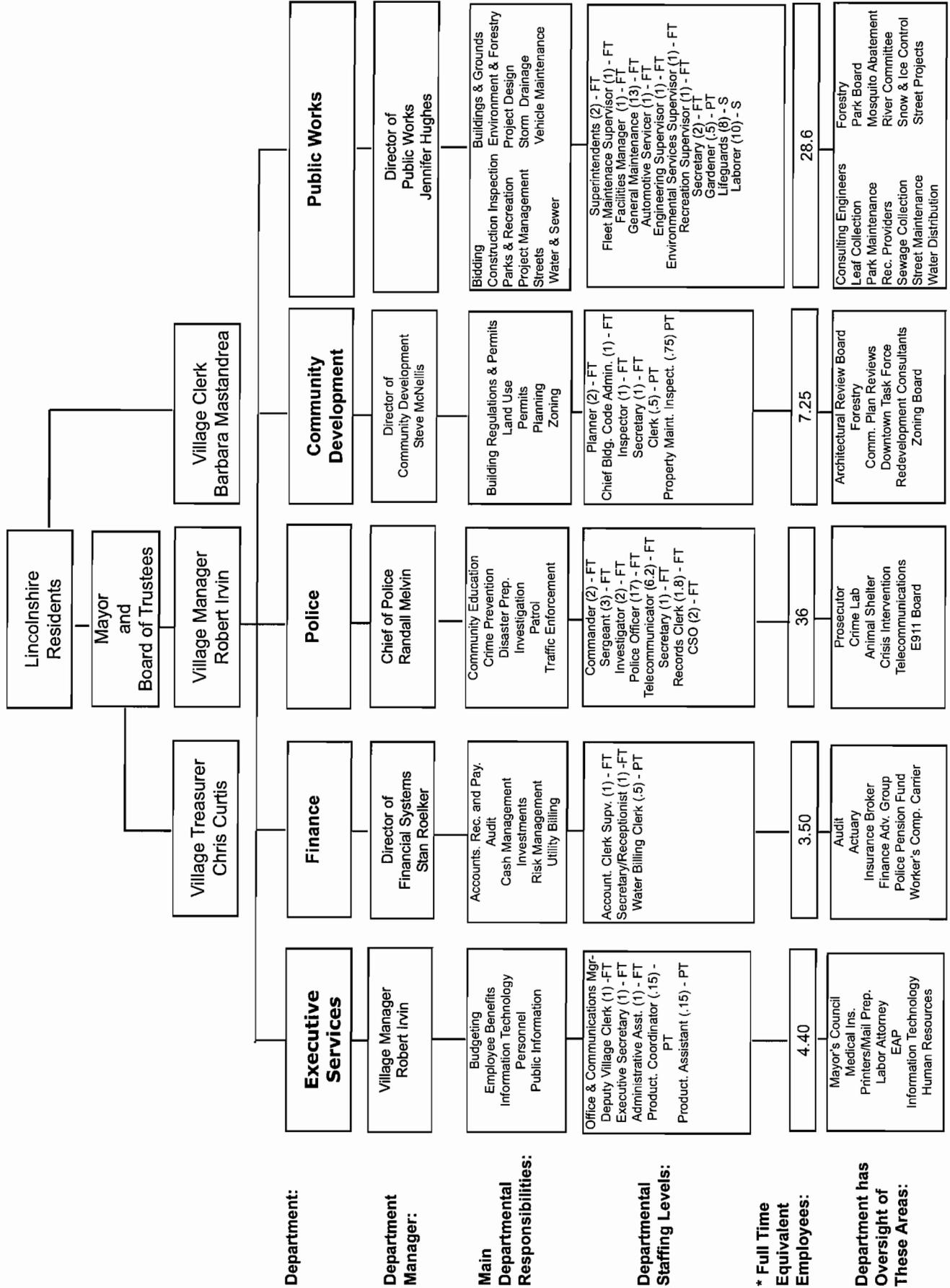
Conduct annual exercises and evaluations of the Village's Emergency Response Plan.

#### **VILLAGE IDENTITY** (Public Works - \$85,000 - pages 97-100)

Implement the Corridor Identity Plan adopted in 2008 for landscape and hardscape improvements in the main transportation corridors in the Village including Route 22, Riverwoods Road, Milwaukee Avenue, Aptakisic Road and Olde Half Day Road.

This page left intentionally blank.

**VILLAGE OF LINCOLNSHIRE**  
**Organizational Chart (2010) - 79.75 FTEs\***



**Village of Lincolnshire 2010 Annual Budget**

**VILLAGE OFFICIALS**

<b>Village Board of Trustees</b>	<b>Term Expiration</b>
Mayor Brett Blomberg	2011
Trustee Tom McDonough	2011
Trustee Dan Servi	2011
Trustee Harry Walder	2011
Trustee Elizabeth Brandt	2013
Trustee Karen Feldman	2013
Trustee David Saltiel	2013
Village Clerk Barbara Mastandrea	2011
Village Treasurer Christopher Curtis	NA

**APPOINTED BOARDS**

**Architectural Review Board**

Michael McCall, Chairman	2009
Wes Grover	2009
Charles Oler	2009
Ramesh Gulate	2010
Roger Hardnock	2010
Sharon Wang	2010
Cherise Kennerly (Alternate)	2009

**Park Board**

Ken Borgerding, Chairman	2010
Lee Campbell	2008
Ted Heiser	2009
Patricia Sanders	2009
Ron Previn	2009
Jamie Godshalk	2010
Open	2010
Ken Van Overberghe (Alternate)	2009

**Police Pension Fund Board**

Steven Lee (President)	2011
Chris Covelli	2009
Adam Hyde	2009
Patrick Quillinan	2009
Mickey Herst	2010

**Zoning Board**

Brian Manion, Chairperson	2010
Joe Pratt	2008
Gerald Leider	2014
Brian Soifer	2011
Bill Rubenstein	2012
Gary Kalina (Alternate)	2009

**Village of Lincolnshire 2010 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

Jennifer M. Hughes  
Director of Public Works

**MANAGEMENT SUPPORT**

Candy Normandy, Secretary  
Finance

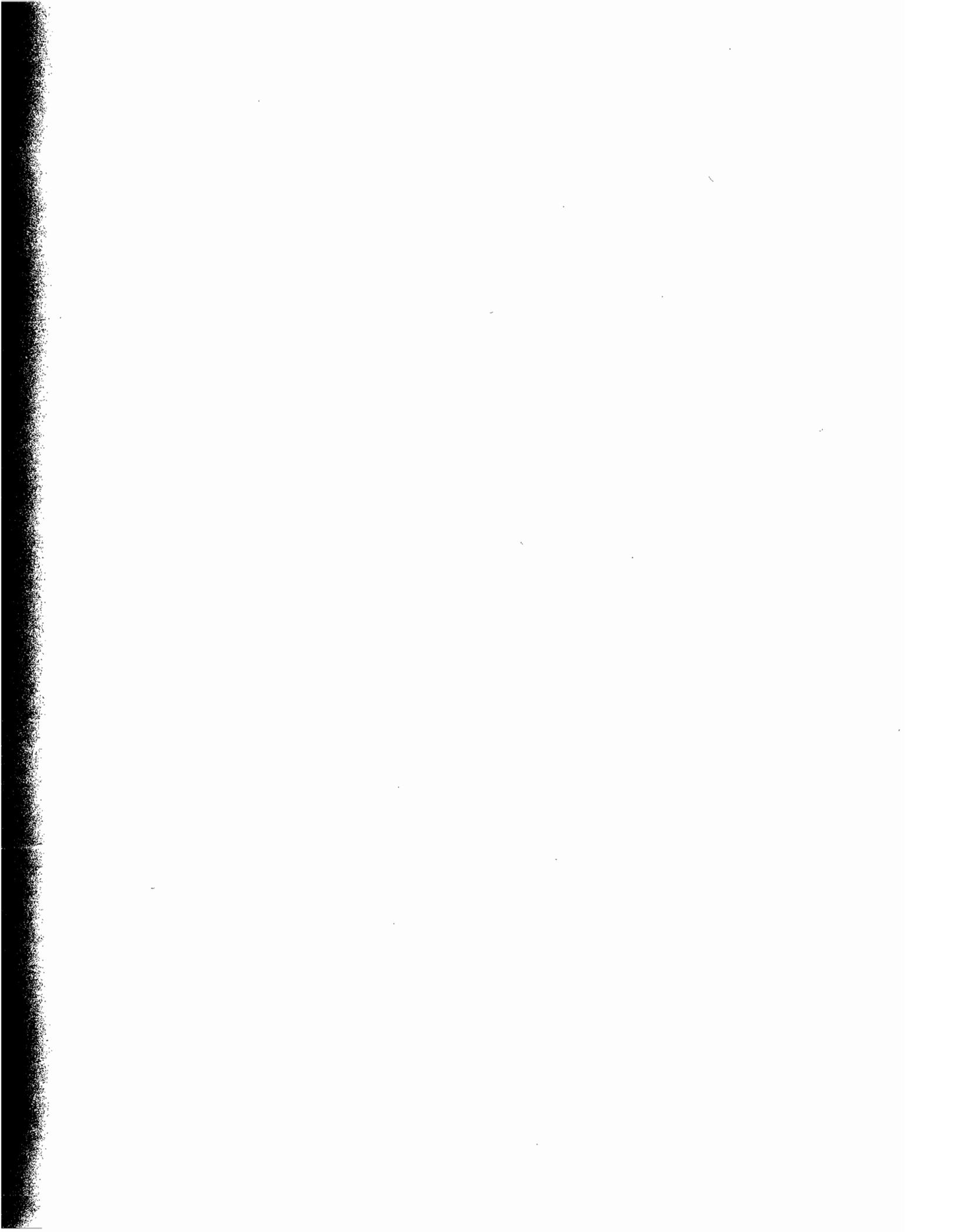
Gilda M. Jacobson, Secretary  
Police

Linda Jones, Secretary  
Community Development

Kimberly S. Jurco, Secretary  
Public Works

Cheryl R. Yost, Executive Secretary  
Executive Services

**This page left intentionally blank.**



**Village of Lincolnshire 2010 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 25-27 followed by a summary of available fund balances.

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

<b>Financial Summaries</b>	<b>Page</b>
Revenues by Fund	25
Expenditure Summary by Fund	26
Expenditure Summary by Activity	27
Pie Charts - Combined Revenues and Expenditures	28
Summary of Receipts and Disbursements	30
Summary of Available Fund Balances	31
Combined Summary of Revenues and Expenditures	32
Village Fund Structure	33
Bonded Debt Analysis	36
Summary of Long Term Debt	37
Distribution of Property Tax Dollars	40
Property Tax Comparisons	41

This page left intentionally blank.

Village of Lincolnshire 2010 Annual Budget  
**Revenue Summary by Fund**

<b>Fund</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2009 Estimate</b>	<b>2010 Budget</b>
<b>General Fund</b>	\$ 12,501,861	\$ 10,405,899	\$ 13,684,000	\$ 12,008,150	\$ <b>9,115,400</b>
<b>Water &amp; Sewer Fund</b>	\$ 3,238,927	\$ 3,397,501	\$ 4,717,000	\$ 4,268,600	\$ <b>4,061,400</b>
<b>Water &amp; Sewer Improvements Fund</b>	\$ 3,168,866	\$ 488,349	\$ 1,392,000	\$ 1,205,400	\$ <b>268,200</b>
<b>Motor Fuel Tax Fund</b>	\$ 195,768	\$ 190,000	\$ 240,000	\$ 240,000	\$ <b>205,000</b>
<b>Police Pension Fund</b>	\$ 2,002,190	\$ 2,954,851	\$ 1,700,000	\$ 1,897,000	\$ <b>2,019,000</b>
<b>Illinois Municipal Retirement Fund</b>	\$ 587,754	\$ 709,007	\$ 718,900	\$ 723,000	\$ <b>775,000</b>
<b>Vehicle Maintenance Fund</b>	\$ 441,270	\$ 460,427	\$ 520,400	\$ 520,400	\$ <b>502,400</b>
<b>Tax Increment Finance District Fund</b>	\$ 1,513,732	\$ 1,967,948	\$ 3,117,000	\$ 2,616,800	\$ <b>2,272,600</b>
<b>E911 Fund</b>	\$ 582,273	\$ 546,862	\$ 525,700	\$ 505,200	\$ <b>510,000</b>
<b>Park Development Fund</b>	\$ 262,070	\$ 343,306	\$ 581,500	\$ 607,200	\$ <b>279,000</b>
<b>TOTAL</b>	\$ 24,494,711	\$ 21,464,150	\$ 27,196,500	\$ 24,591,750	\$ <b>20,008,000</b>

**Village of Lincolnshire 2010 Annual Budget**  
**Expenditure Summary by Fund**

<b>Fund</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2009 Est.</b>	<b>2010 Budget</b>
<b>General Fund</b>					
Executive Services	\$ 401,998	\$ 417,250	\$ 433,900	\$ 419,500	\$ 393,600
Finance	\$ 211,442	\$ 238,250	\$ 236,600	\$ 233,650	\$ 239,500
Legal	\$ 143,198	\$ 180,734	\$ 177,000	\$ 140,000	\$ 146,000
Police	\$ 2,643,046	\$ 2,800,643	\$ 3,044,100	\$ 2,926,700	\$ 2,833,500
Community Development	\$ 501,968	\$ 648,746	\$ 625,900	\$ 561,370	\$ 557,000
Community Development-Forestry	\$ 117,572	\$ 152,657	\$ 222,000	\$ 203,900	\$ -
Public Works					
Administration	\$ 349,780	\$ 265,883	\$ 297,500	\$ 259,700	\$ 207,300
Streets	\$ 1,239,569	\$ 1,385,304	\$ 3,927,500	\$ 3,138,700	\$ 1,187,900
Parks & Grounds	\$ 1,398,110	\$ 1,298,674	\$ 1,347,000	\$ 1,200,100	\$ 734,900
Recreation	\$ 339,211	\$ 365,664	\$ 397,000	\$ 340,900	\$ 279,100
Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ 553,300
Buildings	\$ 441,173	\$ 416,639	\$ 353,000	\$ 302,100	\$ 192,000
Capital Debt	\$ 3,419,339	\$ 1,094,339	\$ 1,466,000	\$ 1,437,000	\$ 780,600
Insurance/Common Expenses	\$ 1,295,455	\$ 1,141,116	\$ 1,156,500	\$ 1,127,500	\$ 1,010,700
<b>TOTAL</b>	<b>\$ 12,501,861</b>	<b>\$ 10,405,899</b>	<b>\$ 13,684,000</b>	<b>\$ 12,291,120</b>	<b>\$ 9,115,400</b>
<b>Water &amp; Sewer Fund</b>					
Administration	\$ 659,861	\$ 634,533	\$ 677,000	\$ 632,000	\$ 620,900
Operations	\$ 2,498,880	\$ 2,732,857	\$ 4,020,000	\$ 3,636,600	\$ 3,437,600
<b>TOTAL</b>	<b>\$ 3,158,741</b>	<b>\$ 3,367,390</b>	<b>\$ 4,697,000</b>	<b>\$ 4,268,600</b>	<b>\$ 4,058,500</b>
<b>Water &amp; Sewer Improvements Fund</b>	\$ 5,300,895	\$ 928,548	\$ 817,500	\$ 529,000	\$ 268,200
<b>Motor Fuel Tax Fund</b>	\$ 190,000	\$ 190,000	\$ 240,000	\$ 240,000	\$ 205,000
<b>Police Pension Fund</b>	\$ 483,915	\$ 499,993	\$ 1,700,000	\$ 477,800	\$ 2,019,000
<b>Illinois Municipal Retirement Fund</b>	\$ 665,402	\$ 709,007	\$ 718,900	\$ 723,000	\$ 751,000
<b>Vehicle Maintenance Fund</b>	\$ 448,399	\$ 455,818	\$ 520,400	\$ 472,500	\$ 500,000
<b>Tax Increment Finance District Fund</b>	\$ 1,024,798	\$ 1,967,948	\$ 3,117,000	\$ 2,616,800	\$ 2,272,600
<b>E911 Fund</b>	\$ 582,273	\$ 546,862	\$ 525,700	\$ 505,200	\$ 502,900
<b>Park Development Fund</b>	\$ 358,027	\$ 343,306	\$ 581,500	\$ 599,900	\$ 279,000
<b>GRAND TOTAL</b>	<b>\$ 24,714,311</b>	<b>\$ 19,414,771</b>	<b>\$ 26,602,000</b>	<b>\$ 22,723,920</b>	<b>\$ 19,971,600</b>

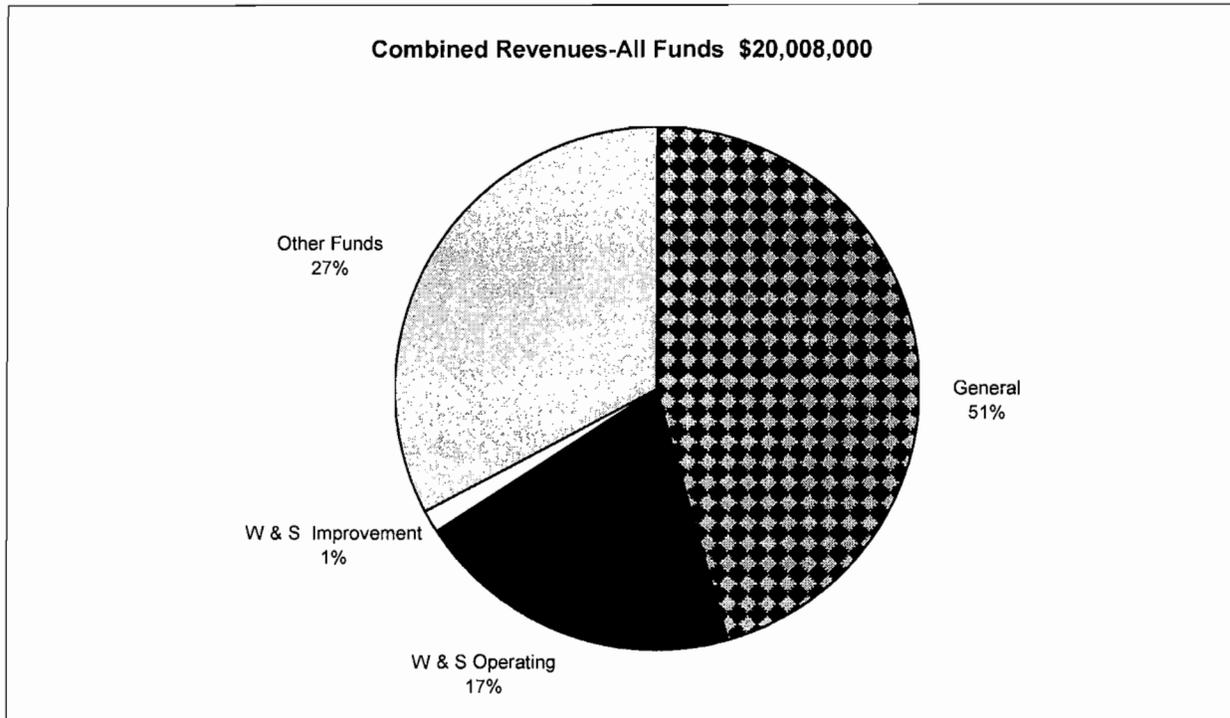
**Village of Lincolnshire 2010 Annual Budget**  
**Expenditure Summary by Activity**

<b>Account Activity</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2009 Est.</b>	<b>2010 Budget</b>
<b>General Fund - Operating</b>					
Executive Services	\$ 401,998	\$ 417,250	\$ 433,900	\$ 419,500	\$ 393,600
Finance	\$ 211,442	\$ 238,250	\$ 236,600	\$ 233,650	\$ 239,500
Legal	\$ 143,198	\$ 180,734	\$ 177,000	\$ 140,000	\$ 146,000
Police	\$ 2,542,972	\$ 2,679,060	\$ 2,843,600	\$ 2,785,700	\$ 2,833,500
Community Development	\$ 619,540	\$ 780,940	\$ 847,900	\$ 765,270	\$ 557,000
Public Works	\$ 2,696,214	\$ 2,898,666	\$ 3,085,500	\$ 2,795,900	\$ 2,735,500
Insurance/Common Expenses	\$ 1,265,231	\$ 1,121,227	\$ 1,128,100	\$ 1,107,500	\$ 1,002,700
<b>TOTAL</b>	<b>\$ 7,880,595</b>	<b>\$ 8,316,127</b>	<b>\$ 8,752,600</b>	<b>\$ 8,247,520</b>	<b>\$ 7,907,800</b>
<b>Special Revenue - Operating</b>					
Vehicle Maintenance Fund	\$ 446,404	\$ 455,818	\$ 520,400	\$ 472,500	\$ 500,000
E911 Fund	\$ 460,056	\$ 546,862	\$ 525,700	\$ 505,200	\$ 502,900
Tax Increment Finance District Fund	\$ 559,103	\$ 182,551	\$ 185,000	\$ 195,000	\$ 226,000
Park Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,465,563</b>	<b>\$ 1,185,231</b>	<b>\$ 1,231,100</b>	<b>\$ 1,172,700</b>	<b>\$ 1,228,900</b>
<b>Debt Service - by Fund</b>					
General Fund	\$ 397,339	\$ 397,339	\$ 519,000	\$ 490,000	\$ 583,600
Water and Sanitary Sewer Fund	\$ 408,479	\$ 393,159	\$ 385,000	\$ 384,000	\$ 197,200
Tax Increment Finance District Fund	\$ 409,491	\$ 394,585	\$ 412,000	\$ 411,800	\$ 1,257,600
E911 Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Park Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,215,309</b>	<b>\$ 1,185,083</b>	<b>\$ 1,316,000</b>	<b>\$ 1,285,800</b>	<b>\$ 2,038,400</b>
<b>Capital Projects - by Fund</b>					
General Fund	\$ 1,201,927	\$ 995,433	\$ 3,465,400	\$ 2,606,600	\$ 427,000
Water & Sewer Improvements Fund	\$ 4,892,416	\$ 535,389	\$ 432,500	\$ 145,000	\$ 71,000
Motor Fuel Tax Fund	\$ 190,000	\$ 190,000	\$ 240,000	\$ 240,000	\$ 205,000
Vehicle Maintenance Fund	\$ 1,995	\$ -	\$ -	\$ -	\$ -
Tax Increment Finance District Fund	\$ 56,204	\$ 1,390,812	\$ 2,520,000	\$ 2,010,000	\$ 789,000
E911 Fund	\$ 122,217	\$ -	\$ -	\$ -	\$ -
Park Development Fund	\$ 158,027	\$ 143,306	\$ 281,500	\$ 299,900	\$ 79,000
<b>TOTAL</b>	<b>\$ 6,622,786</b>	<b>\$ 3,254,940</b>	<b>\$ 6,939,400</b>	<b>\$ 5,301,500</b>	<b>\$ 1,571,000</b>
<b>Fund Transfers</b>					
General Fund	\$ 3,022,000	\$ 697,000	\$ 947,000	\$ 947,000	\$ 197,000
Water and Sanitary Sewer Fund	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ -
Park Development Fund	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 200,000
<b>TOTAL</b>	<b>\$ 3,222,000</b>	<b>\$ 897,000</b>	<b>\$ 1,947,000</b>	<b>\$ 1,947,000</b>	<b>\$ 397,000</b>
<b>Enterprise - Operating</b>					
Water and Sanitary Sewer Fund	\$ 3,158,741	\$ 3,367,390	\$ 3,997,000	\$ 3,568,600	\$ 4,058,500
<b>TOTAL</b>	<b>\$ 3,158,741</b>	<b>\$ 3,367,390</b>	<b>\$ 3,997,000</b>	<b>\$ 3,568,600</b>	<b>\$ 4,058,500</b>
<b>Employee Pensions</b>					
Illinois Municipal Retirement Fund	\$ 665,402	\$ 709,007	\$ 718,900	\$ 723,000	\$ 751,000
Police Pension Fund	\$ 483,915	\$ 499,993	\$ 1,700,000	\$ 477,800	\$ 2,019,000
<b>TOTAL</b>	<b>\$ 1,149,317</b>	<b>\$ 1,209,000</b>	<b>\$ 2,418,900</b>	<b>\$ 1,200,800</b>	<b>\$ 2,770,000</b>
<b>GRAND TOTAL</b>	<b>\$ 24,714,311</b>	<b>\$ 19,414,771</b>	<b>\$ 26,602,000</b>	<b>\$ 22,723,920</b>	<b>\$ 19,971,600</b>

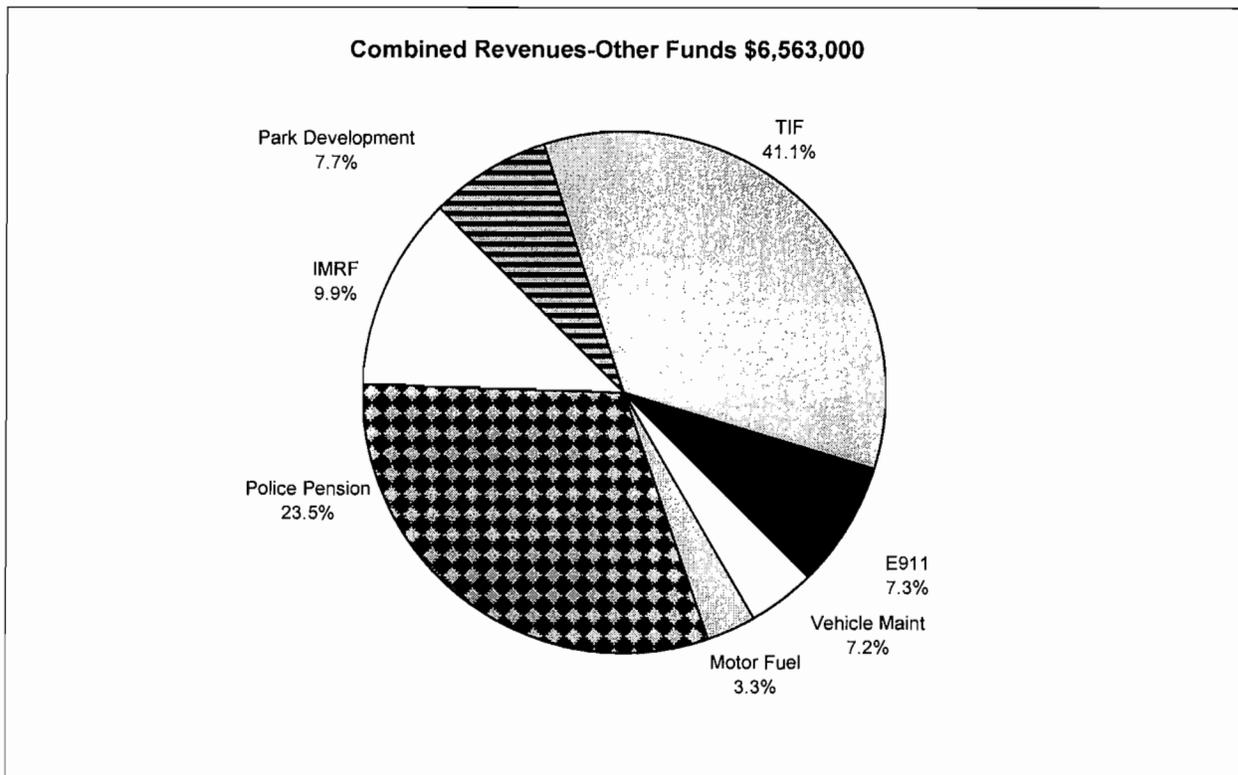
Village of Lincolnshire 2010 Annual Budget

**Combined Revenues**

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

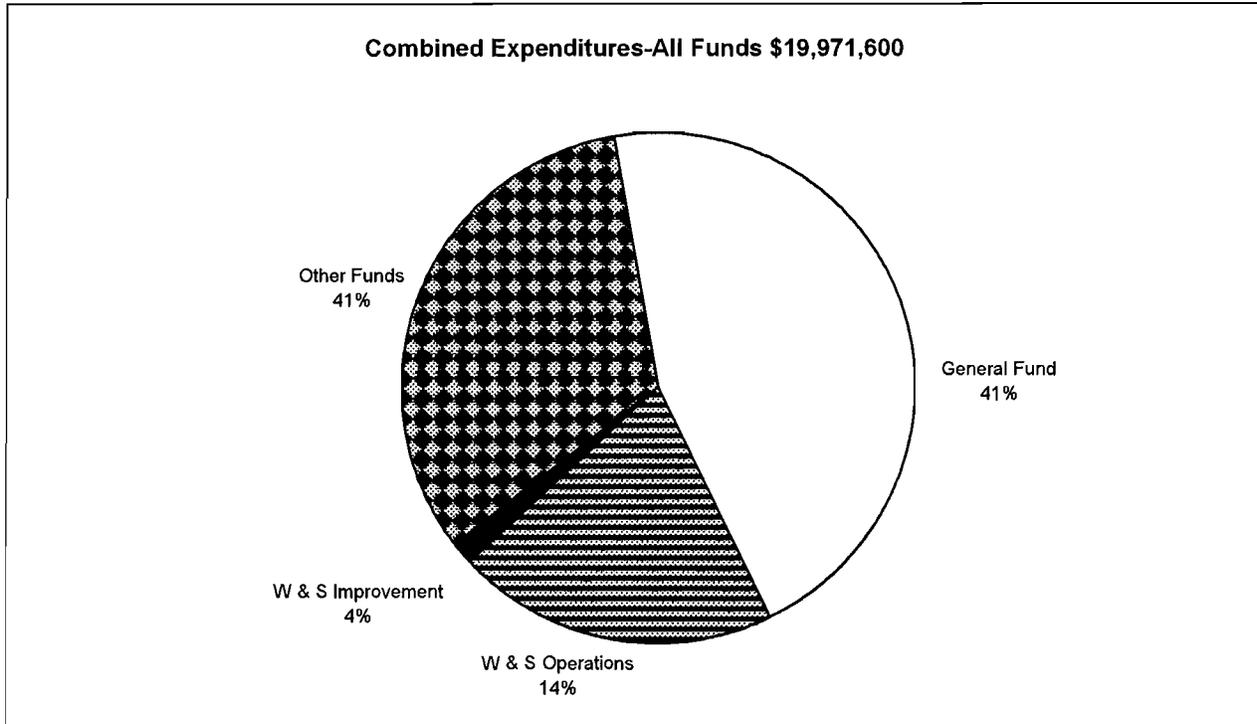


Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

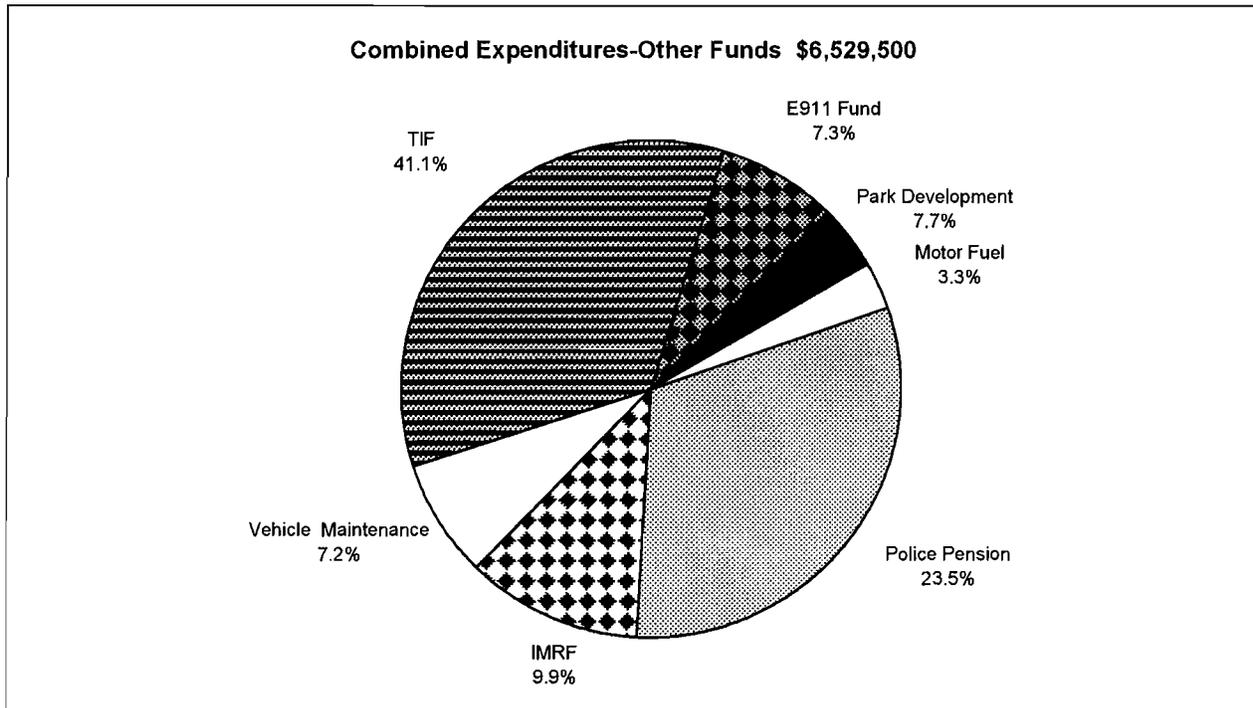


**Village of Lincolnshire 2010 Annual Budget**  
**Combined Expenditures**

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



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



Village of Lincolnshire 2010 Annual Budget

**Summary of 2009 Receipts and Expenditures  
All Funds**

<b>Fund</b>	<b>Fund Balance 12/31/2008</b>	<b>Est. RE Tax Receipts</b>	<b>Est. Other Receipts</b>	<b>Est. Total Funds Avail.</b>	<b>Estimated Disbursemts.</b>	<b>Est. Fund Bal. 12/31/09</b>
General Fund	\$ 9,351,221	\$ -	\$ 10,784,150	\$ 20,135,371	\$ 12,291,120	\$ 7,844,251
Water & Sewer Fund	\$ 1,561,322	\$ -	\$ 3,715,000	\$ 5,276,322	\$ 4,268,600	\$ 1,007,722
W&S Improvements Fund	\$ (417,390)	\$ -	\$ 1,205,400	\$ 788,010	\$ 529,000	\$ 259,010
Motor Fuel Tax Fund	\$ 87,235	\$ -	\$ 193,100	\$ 280,335	\$ 240,000	\$ 40,335
Police Pension Fund	\$ 10,028,743	\$ 1,097,000	\$ 800,000	\$ 11,925,743	\$ 477,800	\$ 11,447,943
IMRF Fund	\$ 69,575	\$ 500,000	\$ 206,000	\$ 775,575	\$ 723,000	\$ 52,575
Vehicle Maintenance Fund	\$ -	\$ -	\$ 520,400	\$ 520,400	\$ 520,400	\$ -
TIF District Fund	\$ 948,168	\$ -	\$ 2,268,000	\$ 3,216,168	\$ 2,616,800	\$ 599,368
E911 Fund	\$ 199,958	\$ -	\$ 383,500	\$ 583,458	\$ 505,200	\$ 78,258
Park Development Fund	\$ 909,112	\$ -	\$ 9,500	\$ 918,612	\$ 599,900	\$ 318,712
<b>GRAND TOTAL</b>	<b>\$ 22,737,944</b>	<b>\$ 1,597,000</b>	<b>\$ 20,085,050</b>	<b>\$ 44,419,994</b>	<b>\$ 22,771,820</b>	<b>\$ 21,648,174</b>

**Summary of 2010 Receipts and Expenditures  
All Funds**

<b>Fund</b>	<b>Est. Fund Bal. 1/1/10</b>	<b>Est. RE Tax Receipts</b>	<b>Est. Other Receipts</b>	<b>Est. Total Funds Avail.</b>	<b>Budgeted Disbursemts.</b>	<b>Est. Fund Bal. 12/31/10</b>
General Fund	\$ 7,844,251	\$ -	\$ 9,566,100	\$ 17,410,351	\$ 9,115,400	\$ 8,294,951
Water & Sewer Fund	\$ 1,007,722	\$ -	\$ 4,061,400	\$ 5,069,122	\$ 4,058,500	\$ 1,010,622
W&S Improvements Fund	\$ 259,010	\$ -	\$ 196,900	\$ 455,910	\$ 268,200	\$ 187,710
Motor Fuel Tax Fund	\$ 40,335	\$ -	\$ 183,500	\$ 223,835	\$ 205,000	\$ 18,835
Police Pension Fund	\$ 11,447,943	\$ 1,016,000	\$ 1,003,000	\$ 13,466,943	\$ 2,019,000	\$ 11,447,943
IMRF Fund	\$ 52,575	\$ 562,500	\$ 212,500	\$ 827,575	\$ 751,000	\$ 76,575
Vehicle Maintenance Fund	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
TIF District Fund	\$ 599,368	\$ -	\$ 1,679,000	\$ 2,278,368	\$ 2,272,600	\$ 5,768
E911 Fund	\$ 78,258	\$ -	\$ 431,800	\$ 510,058	\$ 502,900	\$ 7,158
Park Development Fund	\$ 318,712	\$ -	\$ 500	\$ 319,212	\$ 279,000	\$ 40,212
<b>GRAND TOTAL</b>	<b>\$ 21,648,174</b>	<b>\$ 1,578,500</b>	<b>\$ 17,834,700</b>	<b>\$ 41,061,374</b>	<b>\$ 19,971,600</b>	<b>\$ 21,089,774</b>

**Loans**

The W&S Improvements Fund has loans to the Tax Increment Finance District Fund in the amount of \$25,879. Refer to the TIF Fund for further details.

The General Fund has a loan to the Tax Increment Finance District Fund in the amount of \$750,000. A payment of \$620,000 will be made in 2010 and it has been added in the total above. The remaining \$130,000 will be paid in 2011. Please see the TIF Fund on pages 151-154 for details.

**Village of Lincolnshire 2010 Annual Budget**  
**Summary of Available Fund Balances**

<b>Fund</b>	<b>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Budget</b>	<b>FY2009 Estimate</b>	<b>FY2010 Budget</b>	<b>Minimum Fund Balance if required</b>
General Fund	\$ 9,411,971	\$ 9,351,221	\$ 8,195,671	\$ 7,844,251	\$ 8,294,951	\$ 6,593,400
Water & Sewer Fund	\$ 1,519,183	\$ 1,561,322	\$ 1,196,983	\$ 1,007,722	\$ 1,010,622	\$ 1,017,600
W&S Improvements Fund	\$ 110,280	\$ (417,390)	\$ 543,280	\$ 259,010	\$ 187,710	\$ -
Motor Fuel Tax Fund	\$ 98,634	\$ 87,235	\$ 98,934	\$ 40,335	\$ 18,835	\$ -
Police Pension Fund	\$ 10,874,143	\$ 10,028,743	\$ 12,115,493	\$ 11,447,943	\$ 11,447,943	\$ -
IMRF Fund	\$ 119,543	\$ 69,575	\$ 106,443	\$ 52,575	\$ 76,575	\$ -
Vehicle Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF District Fund	\$ 1,119,324	\$ 948,168	\$ (22,776)	\$ 599,368	\$ 5,768	\$ -
E911 Fund	\$ 199,130	\$ 199,958	\$ 83,130	\$ 78,258	\$ 7,158	\$ -
Park Development Fund	\$ 1,206,655	\$ 909,112	\$ 529,355	\$ 318,712	\$ 40,212	\$ -
<b>GRAND TOTAL</b>	<b>\$ 24,658,863</b>	<b>\$ 22,737,944</b>	<b>\$ 22,846,513</b>	<b>\$ 21,648,174</b>	<b>\$ 21,089,774</b>	

**Loans**

The W&S Improvements Fund has loans to the Tax Increment Finance District Fund (TIF) in the amount of \$25,879. Refer to the TIF Fund for further details.

The General Fund has a loan to the Tax Increment Finance District Fund in the amount of \$750,000. A payment of \$620,000 will be made in 2010 and it has been added in the total above. The remaining \$130,000 will be paid in 2011. Please see the TIF Fund on pages 151-154 for details.

**Significant Changes in Fund Balances**

**General Fund** - We plan to use \$175,000 for capital improvements.

**Water & Sewer Improvement Fund** - We plan to use \$71,300 for capital improvements.

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

**TIF District Fund** - We plan to use \$593,600 for capital improvements.

**E-911 Fund** - We will use \$78,200 of reserve funds for operations.

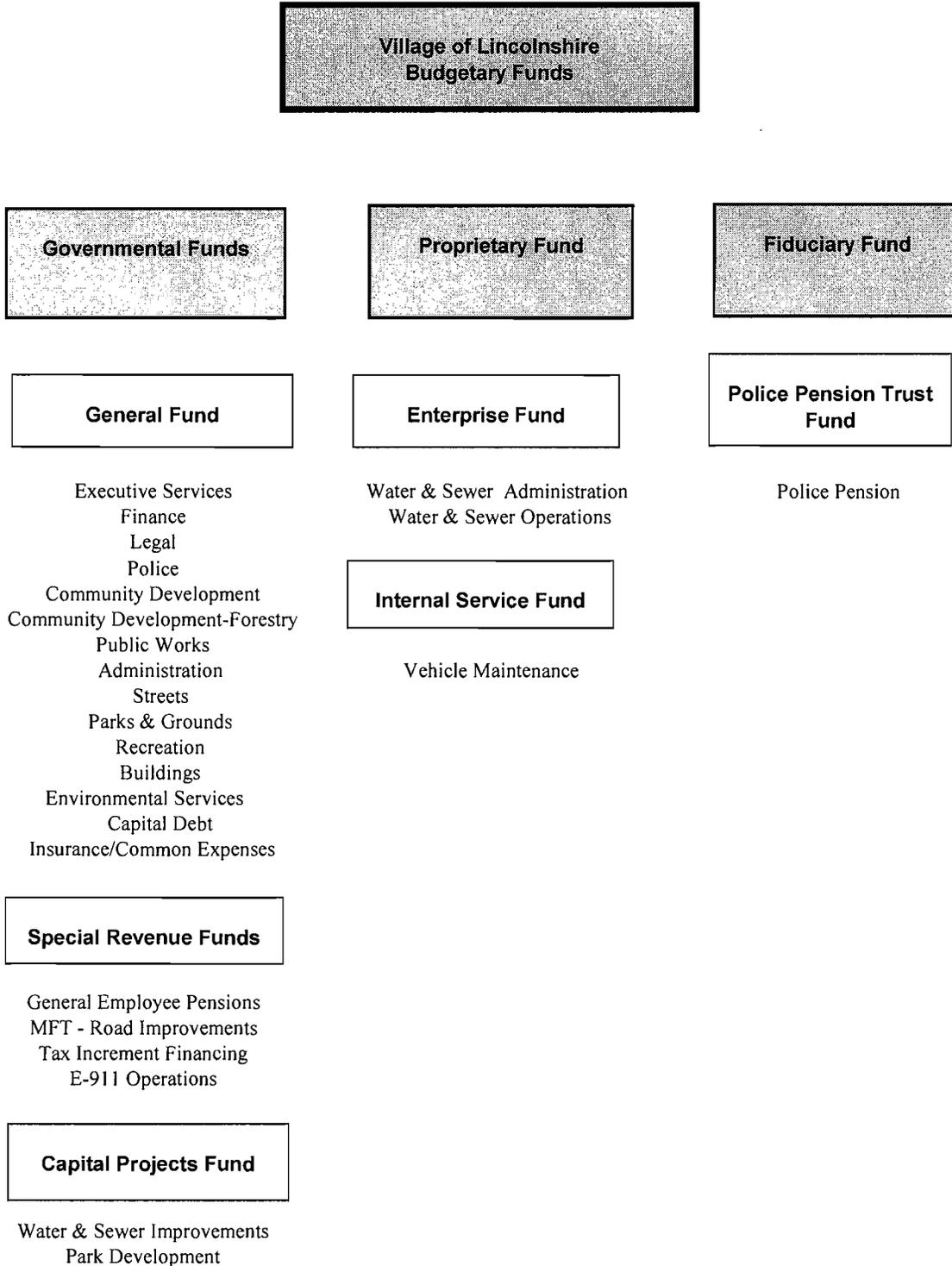
**Park Development Fund** - We will use \$278,500 for capital projects and debt service payments.

**COMBINED  
SUMMARY OF REVENUES  
AND  
EXPENDITURES**

Fiscal Year 2010

Revenues	FY2008		FY2009		FY2010		Special Revenue	Enterprise	Pensions
	Totals Actual	Totals Estimated	Totals Approved	General	Totals				
<b>Beginning Fund Balance</b>									
Taxes	\$ 10,765,213	\$ 10,442,000	\$ 21,648,174	\$ 7,844,251	\$ 1,036,673	\$ 1,266,732	\$ 11,500,518		
Licenses & Fees	\$ 4,830,074	\$ 4,837,300	\$ 10,501,500	\$ 7,249,000	\$ 1,674,000	\$ -	\$ 1,578,500		
Fines & Forfeitures	\$ 506,275	\$ 526,000	\$ 4,916,600	\$ 539,600	\$ 304,000	\$ 4,073,000	\$ -		
Allotments, Grants, Reimb.	\$ 369,898	\$ 376,350	\$ 526,000	\$ 526,000	\$ -	\$ -	\$ -		
Miscellaneous	\$ 552,357	\$ 348,900	\$ 408,500	\$ 226,500	\$ 182,000	\$ -	\$ -		
Other Revenue	\$ 3,010,816	\$ 1,612,700	\$ 241,400	\$ 35,000	\$ -	\$ 3,400	\$ 203,000		
<b>Total</b>	<b>\$ 20,034,633</b>	<b>\$ 18,143,250</b>	<b>\$ 18,370,300</b>	<b>\$ 8,746,100</b>	<b>\$ 2,744,800</b>	<b>\$ 4,085,400</b>	<b>\$ 2,794,000</b>		
<b>Expenditures</b>									
Personal Services	\$ 5,992,299	\$ 6,001,400	\$ 5,989,000	\$ 4,865,000	\$ 504,000	\$ 620,000	\$ -		
Contractual Services	\$ 5,391,287	\$ 5,493,450	\$ 5,796,900	\$ 2,243,500	\$ 244,000	\$ 3,229,400	\$ 80,000		
Commodities	\$ 277,333	\$ 295,800	\$ 226,000	\$ 186,400	\$ 7,200	\$ 32,400	\$ -		
Other Charges	\$ 2,416,829	\$ 2,446,870	\$ 3,953,300	\$ 612,900	\$ 473,700	\$ 176,700	\$ 2,690,000		
Capital Outlay	\$ 3,254,940	\$ 5,301,500	\$ 1,571,000	\$ 427,000	\$ 1,073,000	\$ 71,000	\$ -		
<b>Total</b>	<b>\$ 17,332,688</b>	<b>\$ 19,539,020</b>	<b>\$ 17,536,200</b>	<b>\$ 8,334,800</b>	<b>\$ 2,301,900</b>	<b>\$ 4,129,500</b>	<b>\$ 2,770,000</b>		
<b>Other Financing Sources</b>									
Interfund Transfers In	\$ 647,000	\$ 1,197,000	\$ 1,017,000	\$ 820,000	\$ 50,000	\$ 147,000	\$ -		
Interfund Transfers (Out)	\$ (897,000)	\$ (1,197,000)	\$ (397,000)	\$ (197,000)	\$ (200,000)	\$ -	\$ -		
Interfund Loans In	\$ 87,471	\$ 801,800	\$ 25,900	\$ -	\$ -	\$ 25,900	\$ -		
Interfund Loans (Out)	\$ (87,471)	\$ (801,800)	\$ (25,900)	\$ -	\$ (25,900)	\$ -	\$ -		
External Loans In	\$ -	\$ 1,540,000	\$ -	\$ -	\$ -	\$ -	\$ -		
External Loans (Out)	\$ (1,097,612)	\$ (1,234,000)	\$ (2,012,500)	\$ (583,600)	\$ (1,231,700)	\$ (197,200)	\$ -		
Use of Reserves	\$ 695,046	\$ 2,909,700	\$ 1,205,300	\$ 169,300	\$ 964,700	\$ 71,300	\$ -		
<b>Total</b>	<b>\$ (652,566)</b>	<b>\$ 3,215,700</b>	<b>\$ (187,200)</b>	<b>\$ 208,700</b>	<b>\$ (442,900)</b>	<b>\$ 47,000</b>	<b>\$ -</b>		
<b>Revenues &amp; Other Financing Sources Over Expenditures</b>	<b>\$ 2,049,379</b>	<b>\$ 1,819,930</b>	<b>\$ 646,900</b>	<b>\$ 620,000</b>	<b>\$ -</b>	<b>\$ 2,900</b>	<b>\$ 24,000</b>		
<b>Ending Fund Balance</b>									

## Village of Lincolnshire Fund Structure



**Village of Lincolnshire 2010 Annual Budget**

**Major Fund Descriptions**

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

**MAJOR GOVERNMENTAL FUNDS**

**GENERAL FUND**

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

**ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)**

The IMRF Fund is a Special Revenue Fund that collects Village employee and employer contributions and sends them to the Illinois Municipal Retirement Fund to be invested. The IMRF is an independently managed and operated trust fund for the benefit of retired municipal (non-police) employees.

**TAX INCREMENTAL FINANCING FUND (TIF)**

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

**NON-MAJOR GOVERNMENTAL FUNDS**

**MOTOR FUEL TAX FUND**

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

**E911 FUND**

This fund is a Special Revenue Fund that operates the emergency 9-1-1 call center for the Lincolnshire area. Its funds are generated through the collection of a surcharge imposed on each and every Village land-line and wireless phone linked to a Lincolnshire address. The call center also provides full telecommunications service to the Rivershire Police Department.

**PARK DEVELOPMENT FUND**

This is a Capital Projects Fund that was created to closely track legally obligated park donations that come from developers. Major park capital projects are accounted for in this fund.

**MAJOR PROPRIETARY FUNDS**

**ENTERPRISE FUND**

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

## **Major Fund Descriptions**

### **NON-MAJOR PROPRIETARY FUNDS**

#### **INTERNAL SERVICE FUND**

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

#### **POLICE PENSION FUND**

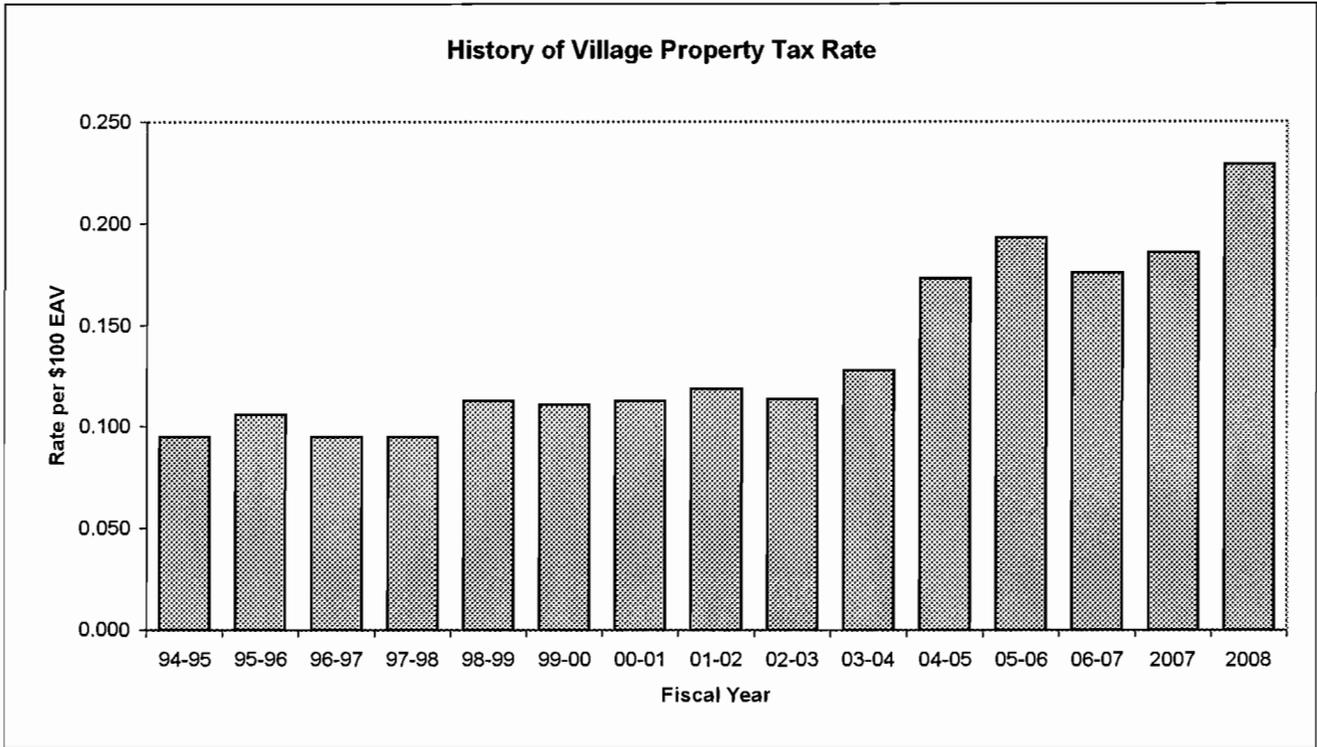
The Village also has a fiduciary fund, the Police Pension Fund, which is audited and included in the budget. This fund was established by State law to collect and distribute police employee contributions along with Village contributions into an investment fund independently managed and operated by a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

This Fund is accounted for and reported as a pension trust fund since capital preservation is critical.

**Village of Lincolnshire 2010 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 formerly funded the bonded debt. By reducing the tax levy by the amount levied for bonded indebtedness, the present tax levy only includes costs for employee pensions.



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

**Debt Margin**

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

<u>Equalized Assessed Valuation (2007 tax year)</u>	\$ 701,409,000
Debt limit-8.625% of assessed valuation	60,496,526
Amount of general obligation debt	0
<u>Debt Margin allowed</u>	\$ 640,912,474

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 2010 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**

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

**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.

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

**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.

**TIF Downtown Improvements** - In 2009, the Village borrowed \$750,000 from the General Fund to complete improvements in the Downtown TIF District to facilitate future development. The loan is being paid over two (2) years and will be retired in 2011.

Village of Lincolnshire 2010 Annual Budget  
**Summary of Long-Term Debt**

Purpose	Maturity Date	Original Debt	Current Debt		Balance 1/1/2010
			Principal	Interest	
<b><u>EXTERNAL LOANS</u></b>					
Schelter Road Reconstruction	2019	\$1,540,000	\$1,452,010	\$281,128	\$1,733,138
TIF Property Purchase - 2001/2003	2013	\$4,000,000	\$3,590,000	\$503,869	\$4,093,869
Park Property Purchase*	2016	\$3,300,000	\$2,277,113	\$302,291	\$2,579,404
Water and Sewer Improvements	2018	\$2,200,000	\$1,405,914	\$270,593	\$1,676,507
<b>Total</b>		<b>\$11,040,000</b>	<b>\$8,725,037</b>	<b>\$1,357,881</b>	<b>\$10,082,918</b>
<b><u>INTERNAL LOANS</u></b>					
TIF Infrastructure Improvements	2011	\$950,000	\$775,245	\$36,633	\$811,878
<b>Total</b>		<b>\$950,000</b>	<b>\$775,245</b>	<b>\$36,633</b>	<b>\$811,878</b>
<b>Total All Loans</b>		<b>\$11,990,000</b>	<b>\$9,500,282</b>	<b>\$1,394,514</b>	<b>\$10,894,796</b>

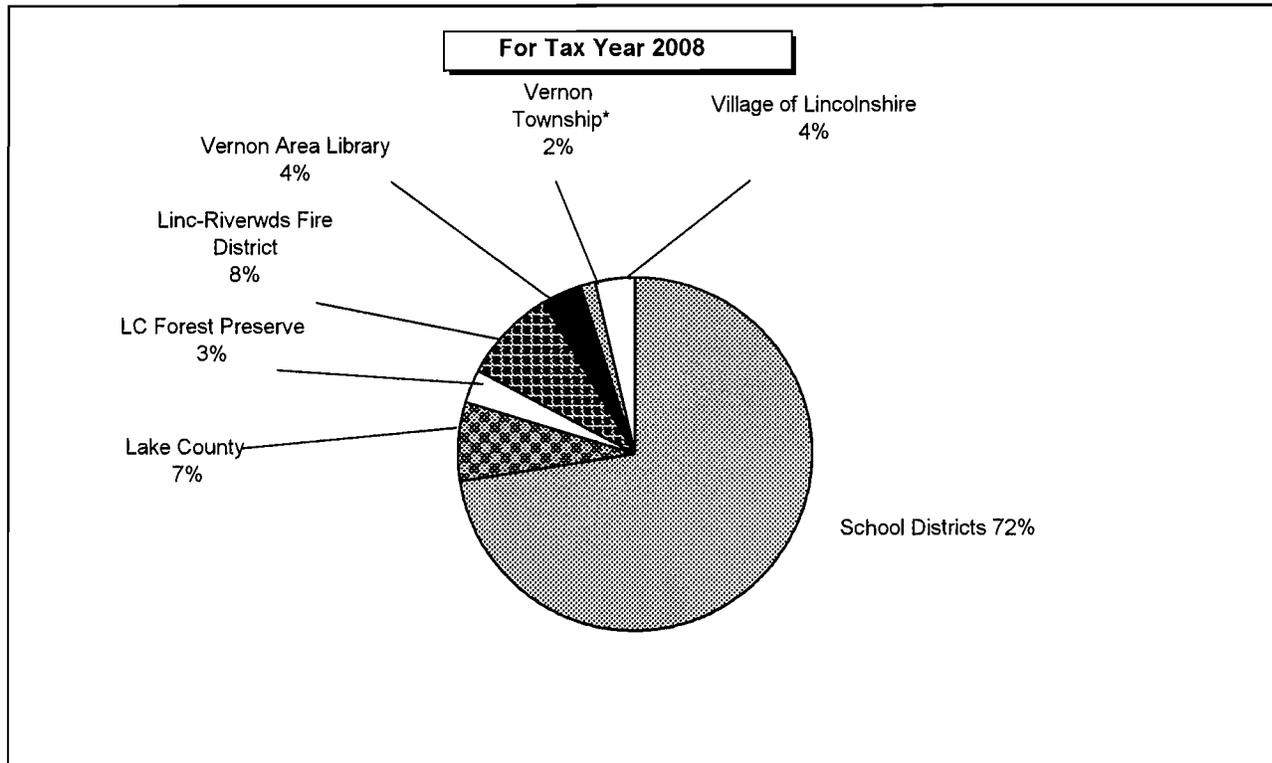
\*Original debt amount was \$5,150,000 and was refinanced in 2005.

**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 2010 Annual Budget  
**Summary of Long-Term Debt**  
**Annual Debt Service Requirements**

	2010	2011	2012	2013	Remaining Years	Total
<b><u>GENERAL FUND</u></b>						
Park Property Purchase	\$396,870	\$396,870	\$396,870	\$396,870	\$991,924	\$2,579,404
Schelter Road Reconstruction	\$186,568	\$186,568	\$186,567	\$186,566	\$986,869	\$1,733,138
<b>Total</b>	<b>\$583,438</b>	<b>\$583,438</b>	<b>\$583,437</b>	<b>\$583,436</b>	<b>\$1,978,793</b>	<b>\$4,312,542</b>
<b><u>WATER &amp; SEWER FUND</u></b>						
Water & Sewer Improvement	\$197,236	\$197,236	\$197,237	\$197,236	\$887,562	\$1,676,507
<b>Total</b>	<b>\$197,236</b>	<b>\$197,236</b>	<b>\$197,237</b>	<b>\$197,236</b>	<b>\$887,562</b>	<b>\$1,676,507</b>
<b><u>TIF FUND</u></b>						
Internal Loans	\$675,878	\$136,000	\$0	\$0	\$0	\$811,878
External Loans	\$581,678	\$645,717	\$695,472	\$2,171,002	\$0	\$4,093,869
<b>Total</b>	<b>\$1,257,556</b>	<b>\$781,717</b>	<b>\$695,472</b>	<b>\$2,171,002</b>	<b>\$0</b>	<b>\$4,905,747</b>
<b>Grand Total</b>	<b>\$2,038,230</b>	<b>\$1,562,391</b>	<b>\$1,476,146</b>	<b>\$2,951,674</b>	<b>\$2,866,355</b>	<b>\$10,894,796</b>

**Village of Lincolnshire 2010 Annual Budget**  
**Distribution of Property Tax Dollars**



**An average home with a value of \$620,000 will pay a total property tax of \$12,934 of which \$512 is received by the Village of Lincolnshire for its two employee pension funds**

\*Includes Road and Bridge and Gravel Funds.

Source: Lake County Tax Extension Office

Property taxpayers in the Village of Lincolnshire are impacted by many taxing entities, all of which are reflected on 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 2010 Annual Budget  
**Area Tax Rate Comparisons**

**Individual Taxing Body Rates**

Entity	2002	2003	2004	2005	2006	2007	2008
Village of Vernon Hills	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Village of Gurnee	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Village of Riverwoods	0.107	0.104	0.101	0.099	0.096	0.095	0.095
<b>Village of Lincolnshire</b>	<b>0.114</b>	<b>0.128</b>	<b>0.173</b>	<b>0.193</b>	<b>0.176</b>	<b>0.186</b>	<b>0.229</b>
Village of Deerfield	0.473	0.445	0.448	0.447	0.365	0.356	0.356
Village of Libertyville	0.576	0.479	0.474	0.451	0.435	0.429	0.429
Village of Lake Bluff	0.582	0.563	0.554	0.563	0.542	0.477	0.477
City of Highland Park	0.681	0.640	0.624	0.561	0.532	0.517	0.517
Village of Buffalo Grove	0.626	0.615	0.603	0.608	0.633	0.649	0.649
City of Lake Forest	1.039	0.994	0.963	0.911	0.869	0.851	0.851
Village of Mundelein	1.151	1.131	1.137	1.134	1.123	1.120	1.120
School District 103	1.898	1.860	1.850	1.836	2.212	2.207	2.200
School District 125	1.890	1.940	2.062	2.112	2.134	2.114	2.139
College of Lake County (532)	0.208	0.201	0.200	0.197	0.195	0.192	0.196
Lake County	0.502	0.490	0.465	0.454	0.450	0.444	0.453
Lake County Forest Preserve	0.232	0.225	0.219	0.210	0.204	0.201	0.199
Vernon Township	0.063	0.060	0.053	0.051	0.051	0.050	0.049
Vernon Road & Bridge	0.022	0.022	0.022	0.022	0.022	0.022	0.022
Vernon Special Rd Imp Fund	0.020	0.019	0.020	0.020	0.021	0.020	0.021
Lincolnshire-Rwoods Fire	0.473	0.466	0.504	0.505	0.516	0.506	0.529
Vernon Library District	0.267	0.265	0.264	0.223	0.222	0.219	0.222

**Total Tax Rate Comparison**

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

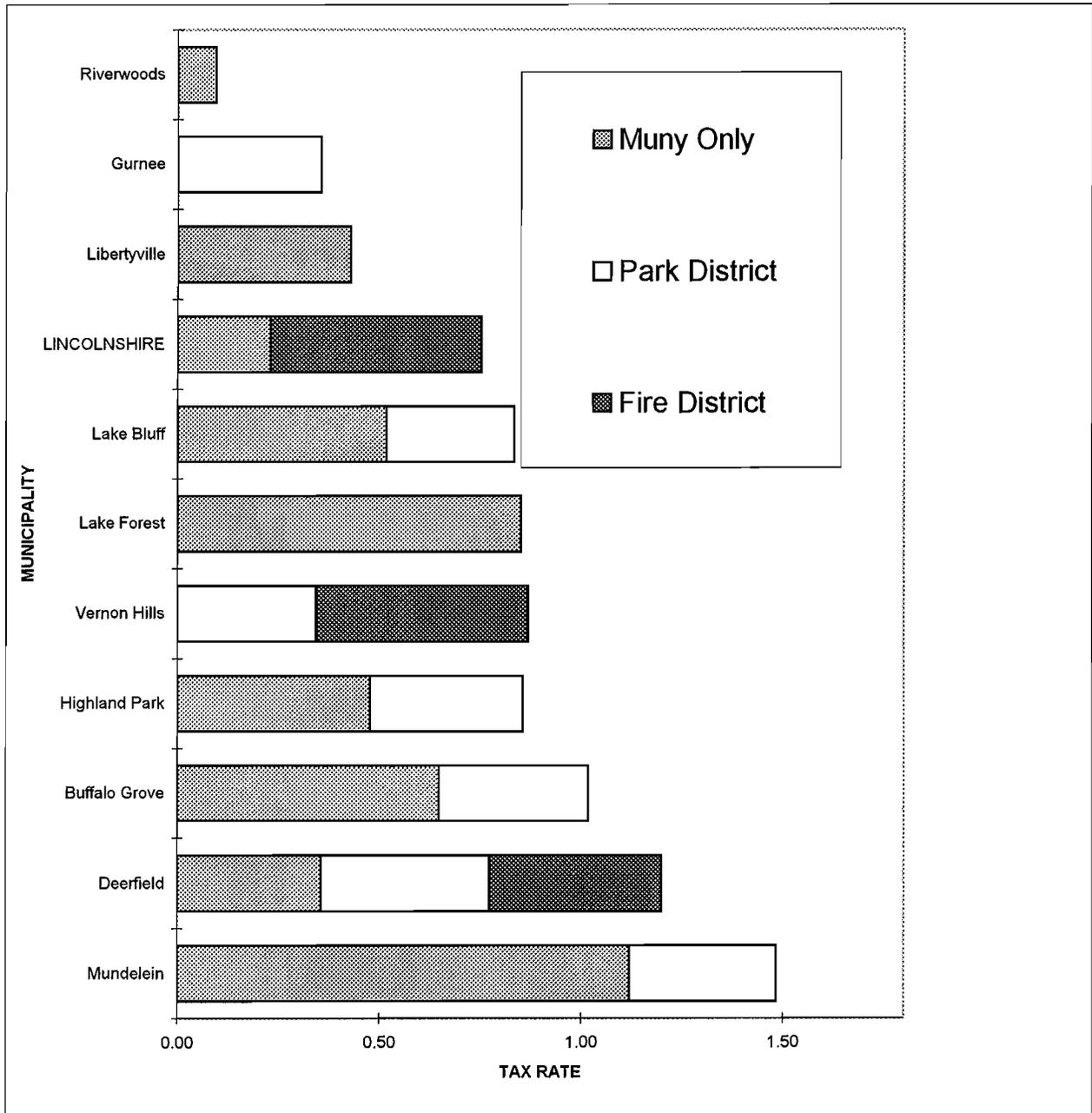
City of Lake Forest	4.482	4.301	4.135	3.975	3.862	3.803	3.874
Village of Lake Bluff	5.454	5.443	5.369	5.092	5.000	4.848	5.014
Village of Riverwoods	5.682	5.652	5.760	5.635	5.556	5.435	5.583
City of Highland Park	6.762	6.556	6.343	6.006	6.023	5.711	5.795
Village of Libertyville	7.254	6.731	6.534	6.288	6.084	6.010	6.089
Village of Deerfield	6.595	6.451	6.489	6.292	6.127	5.940	6.096
<b>Village of Lincolnshire</b>	<b>5.689</b>	<b>5.676</b>	<b>5.832</b>	<b>5.823</b>	<b>6.203</b>	<b>6.161</b>	<b>6.259</b>
Village of Gurnee	6.983	6.832	7.097	6.953	6.886	6.691	6.595
Village of Vernon Hills	7.763	7.595	7.395	7.214	7.144	7.017	7.006
Village of Buffalo Grove	7.282	7.306	7.362	7.276	7.301	7.159	7.103
Village of Mundelein	8.018	7.765	7.592	6.937	6.754	6.620	7.890

Source: Lake County Tax Extension Office

**Village of Lincolnshire 2010 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.

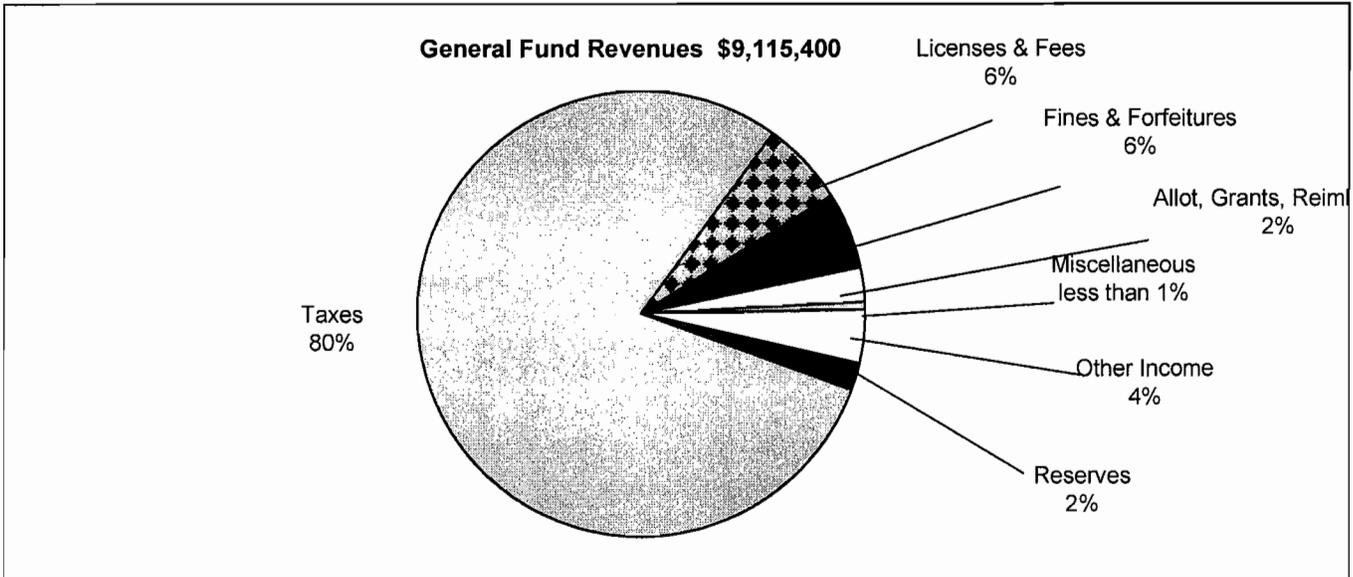




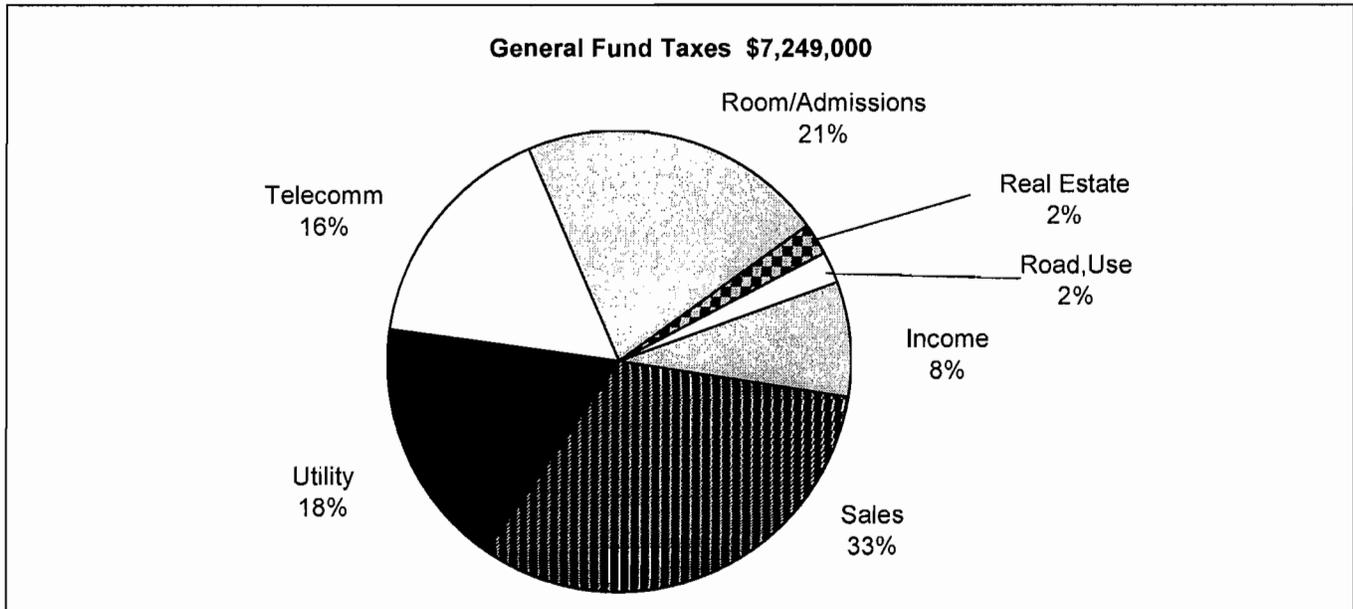
Village of Lincolnshire 2010 Annual Budget

**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.**

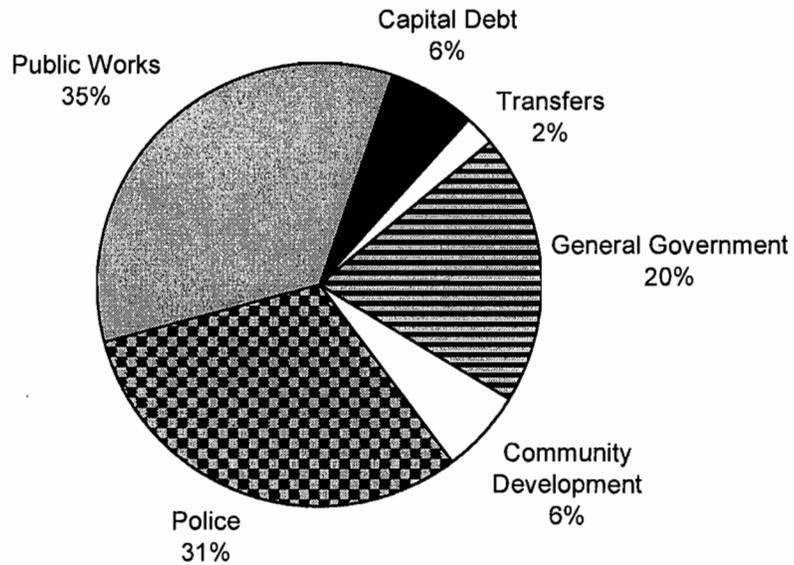


Since "Taxes" make up the largest portion of the General Fund Revenues, the chart below depicts the makeup of these taxes.



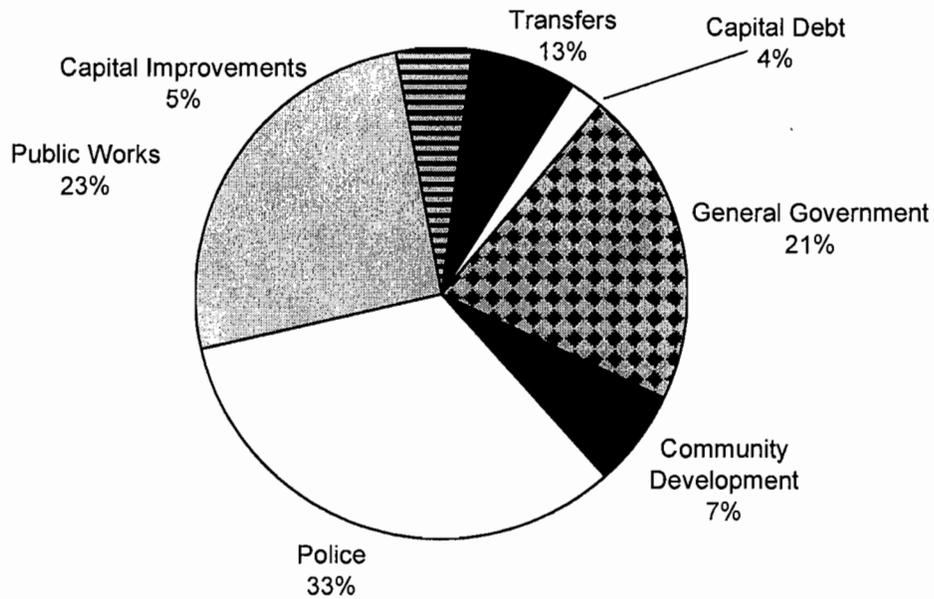
**Village of Lincolnshire 2010 Annual Budget**

**General Fund Expenditures & Transfers \$9,115,400**



**With Capital Improvements Separately Classified**

**General Fund Expenditures & Transfers \$8,562,100**



This page left intentionally blank.

Village of Lincolnshire 2010 Annual Budget

**Fund Summary - General Fund**

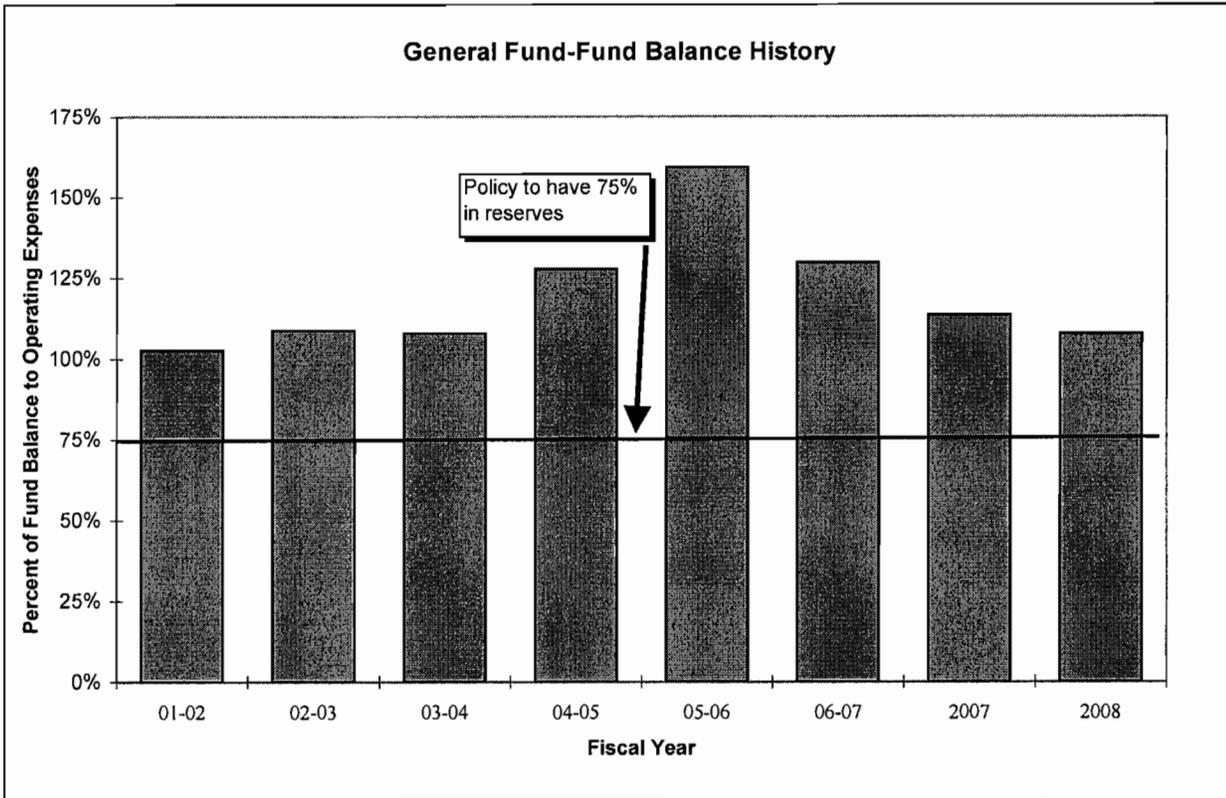
**REVENUE**

	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<u>Budget 2010</u>
<b>Miscellaneous Taxes</b>	\$ 8,760,012	\$ 8,001,062	\$ 8,065,000	\$ 7,334,000	\$ 7,249,000
<b>Licenses and Fees</b>	\$ 868,217	\$ 1,085,034	\$ 1,081,900	\$ 599,700	\$ 539,600
<b>Fines &amp; Forfeitures</b>	\$ 530,857	\$ 506,275	\$ 533,500	\$ 526,000	\$ 526,000
<b>Allots, Grants &amp; Reimbursements</b>	\$ 246,944	\$ 177,896	\$ 180,400	\$ 184,850	\$ 226,500
<b>Miscellaneous Revenue</b>	\$ 204,862	\$ 80,501	\$ 39,000	\$ 124,600	\$ 35,000
<b>Other Income</b>	\$ 631,258	\$ 494,381	\$ 2,560,000	\$ 2,015,000	\$ 370,000
<b>General Fund Reserves</b>	\$ 1,259,711	\$ 60,750	\$ 1,224,200	\$ 1,207,270	\$ 169,300
<b>TOTAL</b>	\$ 12,501,861	\$ 10,405,899	\$ 13,684,000	\$ 11,991,420	\$ 9,115,400

**EXPENDITURES**

	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<u>Budget 2010</u>
<b>General Government</b>	\$ 2,052,093	\$ 1,977,350	\$ 2,004,000	\$ 1,920,650	\$ 1,789,800
<b>Community Development</b>	\$ 501,968	\$ 648,746	\$ 847,900	\$ 765,270	\$ 557,000
<b>Police</b>	\$ 2,643,046	\$ 2,800,643	\$ 3,044,100	\$ 2,926,700	\$ 2,833,500
<b>Public Works</b>	\$ 3,885,415	\$ 3,884,821	\$ 6,322,000	\$ 5,241,500	\$ 3,154,500
<b>Capital Debt and Transfers</b>	\$ 3,419,339	\$ 1,094,339	\$ 1,466,000	\$ 1,437,000	\$ 780,600
<b>TOTAL</b>	\$ 12,501,861	\$ 10,405,899	\$ 13,684,000	\$ 12,291,120	\$ 9,115,400

**Village of Lincolnshire 2010 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 FY 06-07 resulted from using excess reserves to assist with several capital projects, especially the new water transmission main. The Village Board policy is to maintain at least 75% , with the goal of 100% of operating expenses and debt service in reserve.

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

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

<b>Fiscal Year</b>	<b>Fund Balance</b>	<b>Operating Expenses</b> <small>(in thousands)</small>	<b>Ratio</b>
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	\$7,335	159%
06-07	\$10,672	\$8,218	130%
2007	\$9,412	\$8,278	114%
2008	\$9,351	\$8,663	108%

**Village of Lincolnshire 2010 Annual Budget**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
<b>FUND 01 - GENERAL FUND REVENUES</b>					
<b><u>TAXES</u></b>					
4010 STATE INCOME TAX	\$ 583,223	\$ 618,439	\$ 706,000	\$ 636,000	\$ 575,000
4020 SALES TAX	\$ 3,331,377	\$ 2,940,815	\$ 2,800,000	\$ 2,540,000	\$ 2,340,000
4030 UTILITY TAX	\$ 1,257,584	\$ 1,205,004	\$ 1,280,000	\$ 1,280,000	\$ 1,280,000
4032 TELECOMMUNICATIONS TAX	\$ 982,319	\$ 1,030,772	\$ 1,000,000	\$ 1,000,000	\$ 1,175,000
4040 ROOM AND ADMISSION TAX	\$ 1,946,854	\$ 1,845,849	\$ 1,910,000	\$ 1,550,000	\$ 1,550,000
4050 REAL ESTATE TRANSFER TAX	\$ 503,004	\$ 189,438	\$ 200,000	\$ 160,000	\$ 160,000
4060 ROAD & BRIDGE TAX	\$ 70,516	\$ 74,713	\$ 75,000	\$ 75,000	\$ 76,000
4091 STATE USE TAX	\$ 85,135	\$ 96,032	\$ 94,000	\$ 93,000	\$ 93,000
	\$ 8,760,012	\$ 8,001,062	\$ 8,065,000	\$ 7,334,000	\$ 7,249,000
<b><u>LICENSES &amp; FEES</u></b>					
4120 LIQUOR LICENSES	\$ 61,534	\$ 56,960	\$ 57,000	\$ 54,300	\$ 55,000
4125 BEACH TAGS	\$ 9,943	\$ 9,260	\$ 10,000	\$ 9,200	\$ 9,000
4126 PARK USER FEES	\$ 34,160	\$ 72,190	\$ 60,000	\$ 43,500	\$ 40,000
4127 RECREATIONAL PROGRAM FEES	\$ 87,458	\$ 99,771	\$ 125,000	\$ 66,700	\$ 65,000
4130 AMUSEMENT DEVICES	\$ 7,750	\$ 7,400	\$ 7,400	\$ 10,200	\$ 7,400
4135 APPLICATION FEES	\$ 6,346	\$ 21,626	\$ 15,000	\$ 2,500	\$ 2,500
4140 ENGINEERING FEES	\$ 23,013	\$ 20,375	\$ 15,000	\$ 5,000	\$ 5,000
4145 PLANNER FEES	\$ 2,564	\$ 5,453	\$ 7,000	\$ 5,000	\$ 5,000
4150 PLAN REVIEW FEES	\$ 41,537	\$ 48,433	\$ 45,000	\$ 28,000	\$ 28,000
4155 ANNEXATION FEES	\$ -	\$ -	\$ -	\$ -	\$ 1,000
4160 BUILDING PERMIT FEES	\$ 465,116	\$ 586,858	\$ 600,000	\$ 250,000	\$ 190,000
4165 ACREAGE IMPACT FEES	\$ -	\$ 25,095	\$ 13,500	\$ -	\$ 2,400
4166 FORESTER FEES	\$ 13,669	\$ 8,225	\$ 10,000	\$ 6,000	\$ 6,000
4170 MISC. LICENSES & FEES	\$ 11,240	\$ 10,995	\$ 5,200	\$ 2,000	\$ 2,000
4190 CABLE TV FRANCHISE	\$ 102,137	\$ 110,643	\$ 110,000	\$ 116,000	\$ 120,000
4191 WASTE HAULER FEES	\$ 1,750	\$ 1,750	\$ 1,800	\$ 1,300	\$ 1,300
	\$ 868,217	\$ 1,085,034	\$ 1,081,900	\$ 599,700	\$ 539,600
<b><u>FINES &amp; FORFEITURES</u></b>					
4210 COURT FINES	\$ 394,599	\$ 388,017	\$ 400,000	\$ 400,000	\$ 400,000
4230 ALARM FINES & FEES	\$ 10,808	\$ 9,453	\$ 11,000	\$ 6,000	\$ 6,000
4240 ADMINISTRATIVE TOW FEES	\$ 125,450	\$ 108,805	\$ 122,500	\$ 120,000	\$ 120,000
	\$ 530,857	\$ 506,275	\$ 533,500	\$ 526,000	\$ 526,000

**Village of Lincolnshire 2010 Annual Budget**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
<b>FUND 01 - GENERAL FUND REVENUES (continued)</b>					
<b><u>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</u></b>					
4310 POLICE GRANTS	\$ 56,782	\$ 33,935	\$ -	\$ -	\$ -
4320 POLICE TRAINING REIMBURSE	\$ 7,769	\$ 4,307	\$ -	\$ 4,450	\$ -
4335 MISCELLANEOUS GRANTS	\$ -	\$ -	\$ 15,400	\$ 15,400	\$ 61,500
4340 POLICE SERVICES	\$ 182,393	\$ 139,654	\$ 165,000	\$ 165,000	\$ 165,000
	\$ 246,944	\$ 177,896	\$ 180,400	\$ 184,850	\$ 226,500
<b><u>MISCELLANEOUS REVENUE</u></b>					
4410 SALE OF SURPLUS PROPERTY	\$ 52,401	\$ 31,374	\$ 29,000	\$ 74,600	\$ -
4430 OTHER INCOME	\$ 152,461	\$ 49,127	\$ 10,000	\$ 50,000	\$ 35,000
	\$ 204,862	\$ 80,501	\$ 39,000	\$ 124,600	\$ 35,000
<b><u>OTHER INCOME</u></b>					
4510 INTEREST INCOME	\$ 431,258	\$ 294,381	\$ 260,000	\$ 175,000	\$ 170,000
4545 TRANSFER FROM PARK DEV FUND	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 200,000
4570 LOAN PROCEEDS	\$ -	\$ -	\$ 2,000,000	\$ 1,540,000	\$ -
4575 LOAN REPAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 631,258	\$ 494,381	\$ 2,560,000	\$ 2,015,000	\$ 370,000
<b>TOTAL REVENUE</b>	\$ 11,242,150	\$ 10,345,149	\$ 12,459,800	\$ 10,784,150	\$ 8,946,100
USE OF RESERVES	\$ 1,259,711	\$ 60,750	\$ 1,224,200	\$ 1,224,000	\$ 169,300
<b>FUNDS AVAILABLE</b>	\$ 12,501,861	\$ 10,405,899	\$ 13,684,000	\$ 12,008,150	\$ 9,115,400

**Village of Lincolnshire 2010 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 2010 are expected to increase over last year's budgeted revenues. The following table summarizes the major categories of revenue.

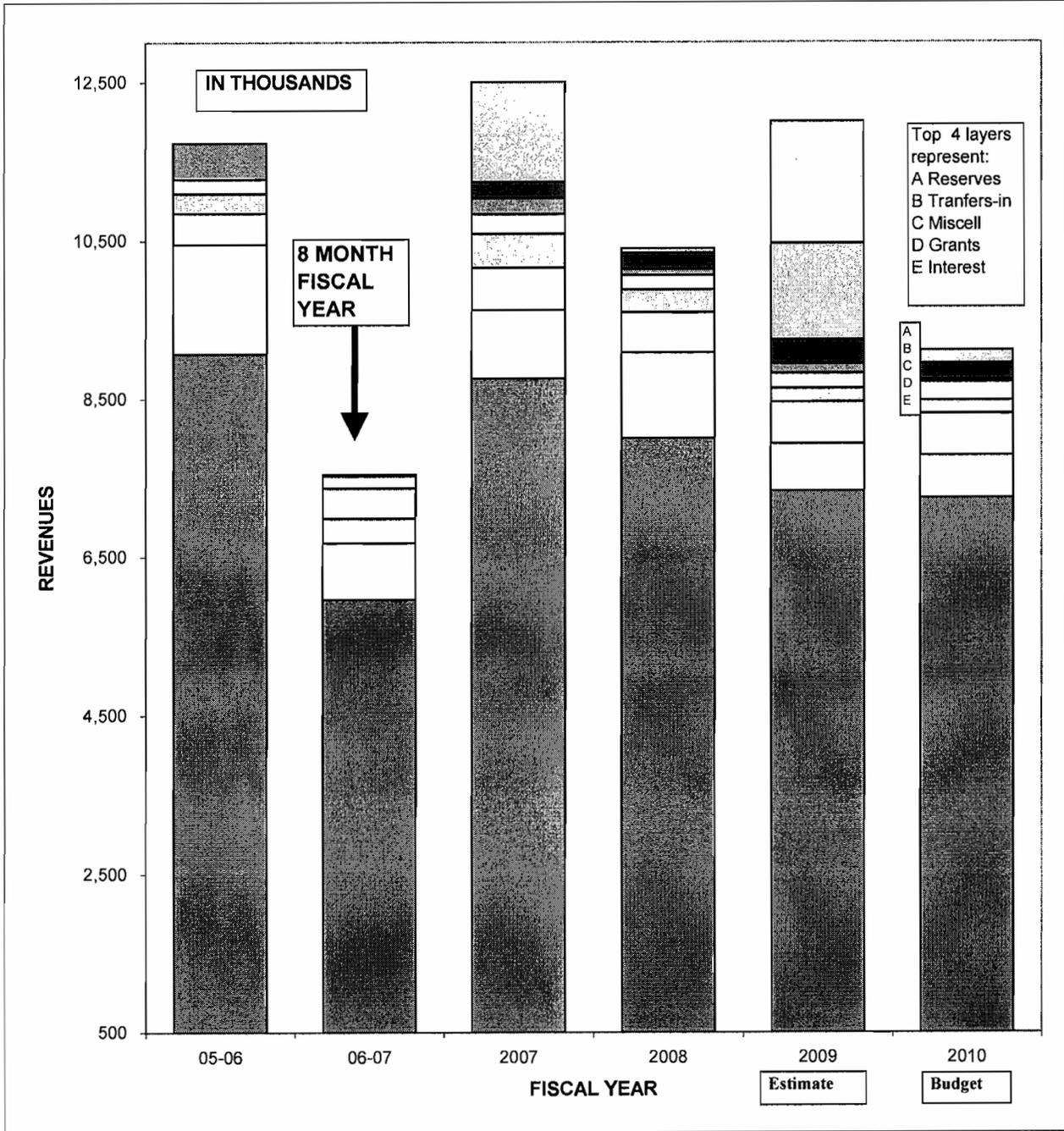
<b>Category</b>	<b>Budget FY 2009</b>	<b>Proposed FY 2010</b>	<b>Change in Dollars</b>	<b>Percent Difference</b>
<b>Taxes</b>	\$ 8,065,000	\$ 7,249,000	\$ (816,000)	-10.1%
<b>Licenses &amp; Fees</b>	\$ 1,081,900	\$ 539,600	\$ (542,300)	-50.1%
<b>Fines &amp; Forfeitures</b>	\$ 533,500	\$ 526,000	\$ (7,500)	-1.4%
<b>Allotments, Grants &amp; Reimbursements</b>	\$ 180,400	\$ 226,500	\$ 46,100	25.6%
<b>Miscellaneous</b>	\$ 39,000	\$ 35,000	\$ (4,000)	-10.3%
<b>Other Income</b>	\$ 2,560,000	\$ 370,000	\$ (2,190,000)	-85.5%
<b>Total</b>	\$ 12,459,800	\$ 8,946,100	\$ (3,513,700)	-28.2%

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 2010.

Village of Lincolnshire 2010 Annual Budget

**GENERAL FUND**

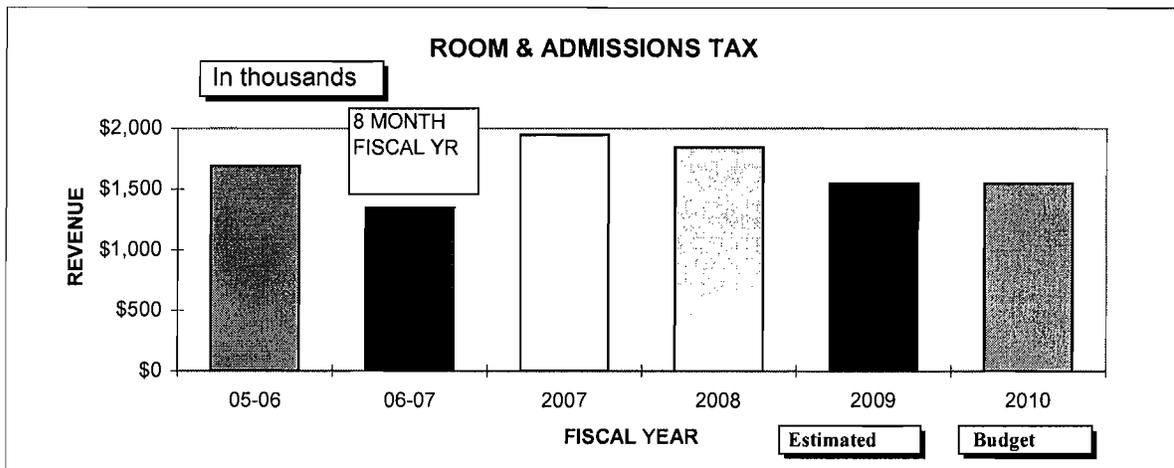
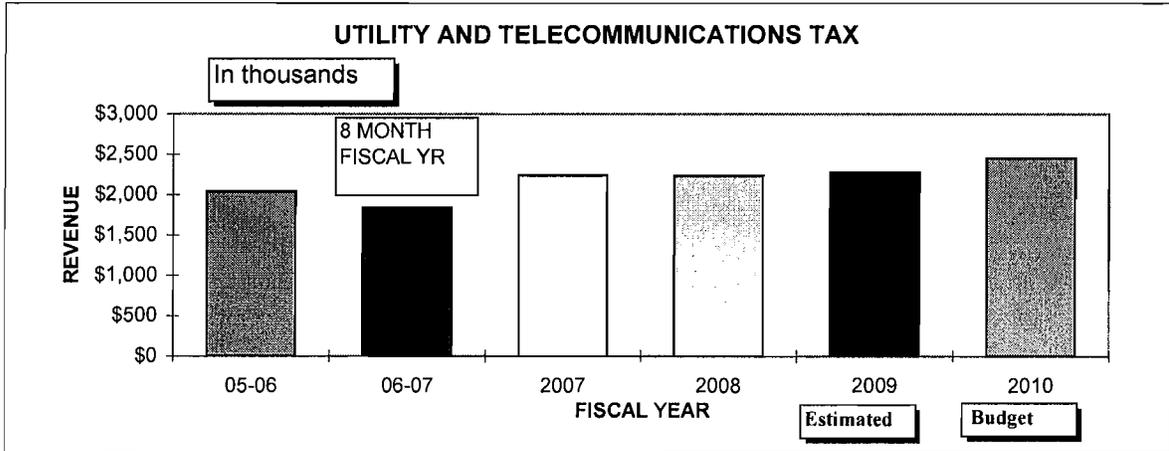
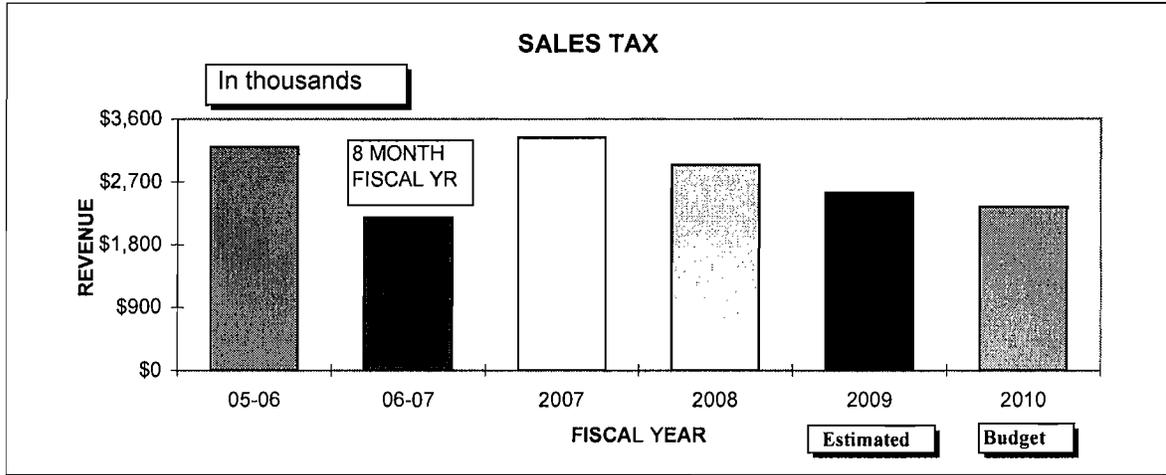
**HISTORICAL REVENUES**



**Village of Lincolnshire 2010 Annual Budget**

**MAJOR REVENUE SOURCES**

Four types of revenue sources account for 71% of the total projected revenues for FY 2010.  
 (This does not include loans or use of reserves) These revenues are outlined as follows:



Village of Lincolnshire 2010 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 \$92.40 per capita for the FY 2010 thru April 30, 2010.  
 The forecast beginning on May 1st is approximately a 15% decrease.

	7,038	\$	91.00	\$	640,458	\$	213,486
	7,038	\$	77.00	\$	541,926	\$	361,284
						\$	<u>574,770</u>

4020 **Sales Tax:** 1% of Illinois Sales Tax collected within the Village limits.  
 Projecting no growth in the sales tax receipts.

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

	<u>FY 2008</u>	<u>Est FY 2009</u>	<u>Proj FY 2010</u>	
Commonwealth Edison	\$ 1,003	\$ 980	\$ 980	no growth projected
North Shore Gas	\$ 299	\$ 300	\$ 300	no growth projected
	\$ 1,302	\$ 1,280	\$ 1,280	

4032 **Telecommunications Tax:** The tax rate on landlines and cellular service has been 4.5% for many years and it will be increased to 6% (State maximum) in 2010 resulting in an increase of approximately \$175,000 over 2009 since the increase will be effective for six (6) months, beginning July 1, 2010.

\$ 1,175,000

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

The combination of hotel occupancy rates and room rates is projected to produce similar revenues from 2009. This is a 20% decrease from the high number set in 2007.

Marriott Resort (Room Tax)	\$ 422,000
Marriott Courtyard (Room Tax)	\$ 150,000
Hampton Inn & Suites (Room Tax)	\$ 161,000
Homewood Suites (Room Tax)	\$ 146,000
Spring Hill Suites (Room Tax)	\$ 163,000
Staybridge Hotel (Room Tax)	\$ 93,000
Regal Cinemas (Admissions Tax)	\$ 273,000
Marriott Resort (Admissions Tax)	\$ 142,000
<b>Total</b>	<b>\$ 1,550,000</b>

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) During normal economic times approximately 5 to 8% of the SFD and condo units sell. For FY 2010 it is projected 70 SFD and 25 condo units will be sold.
- 2) The average value of a single family dwelling (SFD) has averaged \$620,000 down from \$722,000  
 The average value of a condominium has averaged \$409,000 down from 449,000
- 3) The tax rate will remain at \$3.00 per \$1,000 of selling price
- 4) No commercial transfers are included in the budget

**Village of Lincolnshire 2010 Annual Budget**

**4050 Real Estate Transfer Tax (continued)**

5) Some new development - multifamily, single family detached and single family attached dwellings will occur.

	Projected Residential Sales	\$	-		
70	\$ 620,000	\$	3.00	\$ 130,200	New SFD
25	\$ 409,000	\$	3.00	\$ 30,675	New Condos
	Total			\$ 160,875	

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

No 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 \$14.10 per capita contribution thru April 30, 2010.

The forecast beginning on May 1st is approximately a 4% decrease.

7,038	\$	13.60	\$	95,717	\$	31,906
7,038	\$	13.00	\$	91,494	\$	60,996
					\$	92,902

**Licenses and Fees**

**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.

**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.

Spring Lake Sports League	\$	38,500		
Euro Soccer	\$	-		
Other	\$	1,500	\$	40,000

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

Revenues are expected to decrease further due to a reduction in the number of program participants.

**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.

The number of applications are anticipated to decrease.

**Village of Lincolnshire 2010 Annual Budget**

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

Reviews are anticipated to decrease due to fewer projects.

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

Planner fees are anticipated to decrease from 2009.

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

The number of plan reviews are anticipated to decrease from 2009.

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

One minor annexation anticipated this year.

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.

6 Single Family Detached Dwellings  
0 Single Family Attached Dwellings  
0 Commercial Buildings  
75 Commercial Alterations  
75 Single Family Alterations  
75 Miscellaneous Permits

4165 **Acreage Impact Fees:** A \$1,300 per acre fee collected prior to recording the final plat of subdivision, to cover the costs of providing Village services prior to the placement of the property on the tax rolls.

Slightly less than 2 acres of property for development will be placed on the rolls this year.

4166 **Forester Fees:** Review and inspection fees collected during building review and permitting.

Fees are anticipated to remain the same.

4170 **Miscellaneous Licenses & Fees:** All other licenses and fees required by Village Code not covered above. Examples include licenses for solicitors and chemical spray operators.

No growth is projected.

4190 **Cable TV Franchise:** A fee paid by Cable TV franchisee for operating within the Village, which equals 5% of gross receipts.

3% growth is projected.

4191 **Waste Hauler Fee:** A registration fee paid by all waste haulers authorized to operate within the Village.

Similar fees to be generated as no new contractors are anticipated.

**Fines and Forfeitures**

4210 **Court Fines:** Court-levied fines for violations of Village Code provisions.  
Fines are anticipated to remain steady for this year.



This page left intentionally blank.

**Village of Lincolnshire 2010 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.

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

TOTAL GF EXPENDITURES and TAX LEVIES (expenditures exclude transfers to other funds)	\$ 10,496,900
TOTAL FULL TIME EMPLOYEES	73

In the current fiscal year, the overhead rate will be: \$ 69.13 per labor hour billed

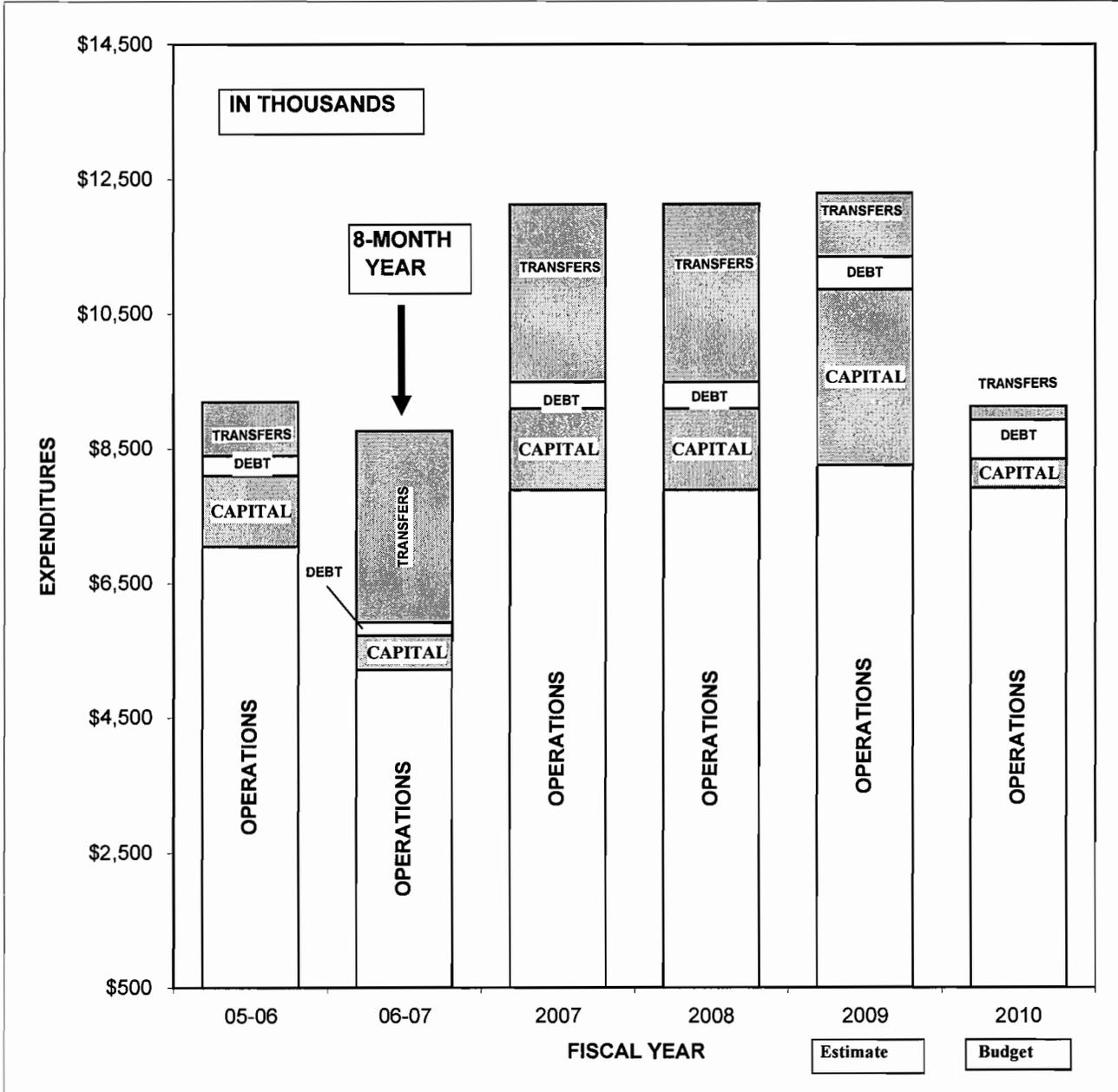
Village of Lincolnshire 2010 Annual Budget

**FUND 01- GENERAL FUND      SUMMARY OF EXPENSES**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
01 EXECUTIVE SERVICES	\$ 401,998	\$ 417,250	\$ 433,900	\$ 419,500	\$ <b>393,600</b>
02 FINANCE	\$ 211,442	\$ 238,250	\$ 236,600	\$ 233,650	\$ <b>239,500</b>
03 LEGAL	\$ 143,198	\$ 180,734	\$ 177,000	\$ 140,000	\$ <b>146,000</b>
05 POLICE	\$ 2,643,046	\$ 2,800,643	\$ 3,044,100	\$ 2,926,700	\$ <b>2,833,500</b>
08 COMMUNITY DEVELOPMENT	\$ 501,968	\$ 648,746	\$ 625,900	\$ 561,370	\$ <b>557,000</b>
09 CD - FORESTRY	\$ 117,572	\$ 152,657	\$ 222,000	\$ 203,900	\$ <b>-</b>
12 INSUR/COMMON EXPENSES	\$ 1,295,455	\$ 1,141,116	\$ 1,156,500	\$ 1,127,500	\$ <b>1,010,700</b>
20 PW ADMINISTRATION	\$ 349,780	\$ 265,883	\$ 297,500	\$ 259,700	\$ <b>207,300</b>
21 PW STREETS	\$ 1,239,569	\$ 1,385,304	\$ 3,927,500	\$ 3,138,700	\$ <b>1,187,900</b>
22 PW PARKS	\$ 1,398,110	\$ 1,298,674	\$ 1,347,000	\$ 1,200,100	\$ <b>734,900</b>
23 PW RECREATION	\$ 339,211	\$ 365,664	\$ 397,000	\$ 340,900	\$ <b>279,100</b>
24 PW ENVIRONMENTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ <b>553,300</b>
25 PW BUILDINGS	\$ 441,173	\$ 416,639	\$ 353,000	\$ 302,100	\$ <b>192,000</b>
26 CAPITAL DEBT	\$ 3,419,339	\$ 1,094,339	\$ 1,466,000	\$ 1,437,000	\$ <b>780,600</b>
<b>TOTAL EXPENSES</b>	<b>\$ 12,501,861</b>	<b>\$ 10,405,899</b>	<b>\$ 13,684,000</b>	<b>\$ 12,291,120</b>	<b>\$ 9,115,400</b>

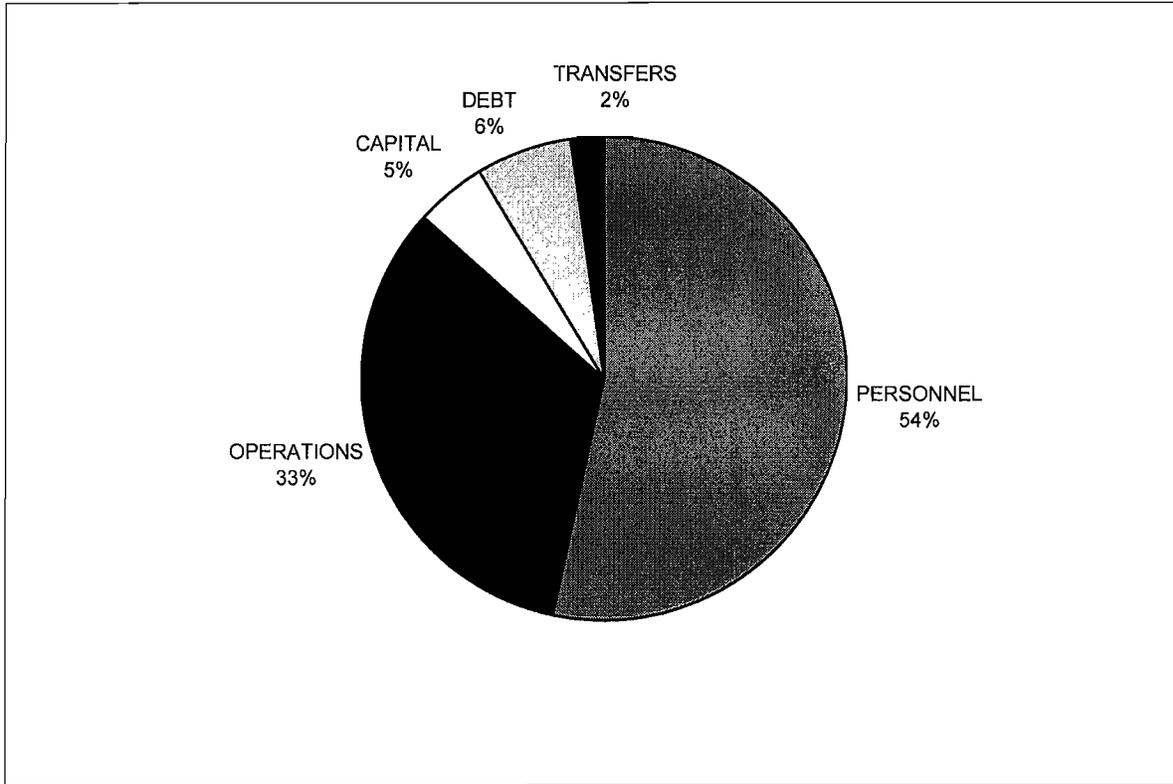
GENERAL FUND

HISTORICAL EXPENDITURES



Village of Lincolnshire 2010 Annual Budget

**GENERAL FUND APPROPRIATIONS  
BY CATEGORY**



(In thousands)

PERSONNEL COSTS	\$ 4,865
OPERATING COSTS	\$ 3,043
CAPITAL COSTS	\$ 427
DEBT SERVICE	\$ 584
TRANSFERS OUT	\$ 197
	<hr/>
	\$ 9,115
	<hr/>

Village of Lincolnshire 2010 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Executive Services</b>	<b>01-01</b>
---------------------	---------------------------	--------------

**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 25th consecutive year
- Conduct a comprehensive review of Village services and programs through multi-year, Village wide surveys (Village Board directed goal)
- Switch from a printed annual report to placing on the Village website only

**Capital Projects**

- None

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Executive Services</b>				<b>01-01</b>
Description	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Personal Services	\$ 343,467	\$ 360,959	\$ 368,000	\$ 364,000	\$ <b>352,000</b>
Contractual Services	\$ 20,210	\$ 17,667	\$ 22,600	\$ 17,400	\$ <b>10,700</b>
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 38,321	\$ 38,624	\$ 43,300	\$ 38,100	\$ <b>30,900</b>
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 401,998	\$ 417,250	\$ 433,900	\$ 419,500	\$ <b>393,600</b>

**Staffing (Full Time Equivalents)**

	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Village Manager	0.80	0.80	0.80	0.80	<b>0.80</b>
Executive Secretary	0.80	0.80	0.80	0.80	<b>0.80</b>
Deputy Village Clerk	0.80	0.80	0.80	0.80	<b>0.80</b>
Administrative Assistant	0.80	0.80	0.80	0.80	<b>0.80</b>
Administrative Clerk	0.30	0.30	0.30	0.30	<b>0.00</b>
Production Staff	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>	<b><u>0.30</u></b>
Total	3.80	3.80	3.80	3.80	<b>3.50</b>

**Performance Indicators**

Indicator	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Village Board Meetings	55	59	55	59	<b>58</b>
Ordinances Prepared	45	60	55	42	<b>48</b>
Resolutions Prepared	8	8	6	8	<b>8</b>
Resident Mailings	13	13	13	14	<b>13</b>
Personnel Searches	7	7	8	9	<b>9</b>
Budget Award Received	Yes	Yes	Yes	Yes	<b>Yes</b>
General Fund Property Tax Levy	None	None	None	None	<b>None</b>
Citizen Satisfaction Surveys Completed	1	1	1	1	<b>1</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 01-DISBURSEMENTS/EXECUTIVE SERVICES**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 339,941	\$ 358,694	\$ 366,000	\$ 362,000	\$ <b>350,000</b>
6020 OVERTIME SALARIES	\$ 3,526	\$ 2,265	\$ 2,000	\$ 2,000	\$ <b>2,000</b>
	\$ 343,467	\$ 360,959	\$ 368,000	\$ 364,000	\$ <b>352,000</b>
<b><u>CONTRACTUAL SERVICES</u></b>					
6120 PRINTING	\$ 8,866	\$ 6,490	\$ 8,000	\$ 5,000	\$ -
6130 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 300	\$ 100	\$ <b>200</b>
6140 PROFESSIONAL SERVICES	\$ 9,261	\$ 8,938	\$ 12,000	\$ 10,000	\$ <b>10,500</b>
6190 OUTSIDE SERVICES	\$ 2,083	\$ 2,239	\$ 2,300	\$ 2,300	\$ -
	\$ 20,210	\$ 17,667	\$ 22,600	\$ 17,400	\$ <b>10,700</b>
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 10,591	\$ 9,897	\$ 11,000	\$ 10,600	\$ <b>9,300</b>
6320 VEHICLE EXPENSE	\$ 4,500	\$ 4,725	\$ 5,400	\$ 5,400	\$ <b>5,400</b>
6330 PROFESSIONAL DEVELOPMENT	\$ 2,815	\$ 3,578	\$ 4,000	\$ 3,500	\$ <b>3,000</b>
6340 PUBLICATIONS	\$ 652	\$ 401	\$ 600	\$ 600	\$ <b>600</b>
6350 CLASSIFIED ADS	\$ 4,763	\$ 5,350	\$ 4,000	\$ 3,500	\$ <b>4,000</b>
6370 BOARDS & COMMISSIONS	\$ 2,239	\$ 2,048	\$ 3,500	\$ 2,000	\$ <b>2,000</b>
6390 BUSINESS EXPENSES	\$ 12,761	\$ 12,625	\$ 14,800	\$ 12,500	\$ <b>6,600</b>
	\$ 38,321	\$ 38,624	\$ 43,300	\$ 38,100	\$ <b>30,900</b>
<b><u>CAPITAL OUTLAY</u></b>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	\$ 401,998	\$ 417,250	\$ 433,900	\$ 419,500	\$ <b>393,600</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	<u>Budget 2009</u>	<u>Budget 2010</u>
<b>6120 Printing</b>		
Annual Report	\$ 8,000	\$ -
Total	\$ 8,000	\$ -
<b>6140 Professional Services</b>		
Employee Assistance Program	\$ 2,100	\$ 1,900
Mandatory Drug/Alcohol Testing	\$ 1,100	\$ 1,000
Miscellaneous	\$ 500	\$ -
Pre-employment Physicals	\$ 2,400	\$ 3,100
Regular Employee Physicals	\$ 2,400	\$ 3,000
Specialized Applicant Testing	\$ 3,500	\$ 1,500
Total	\$ 12,000	\$ 10,500
<b>6190 Outside Services</b>		
Bulk Mail Preparation	\$ 2,300	\$ -
Total	\$ 2,300	\$ -
<b>6310 Memberships</b>		
Chicago Metropolitan Agency for Planning	\$ 500	\$ 650
Greater Lincolnshire Area Chamber of Commerce	\$ 250	\$ 350
Illinois City/County Management Association	\$ 500	\$ 400
Illinois Municipal League	\$ 650	\$ 650
International City/County Management Association	\$ 1,450	\$ 1,400
International Personnel Management Association	\$ 300	\$ 150
Lake County Municipal League	\$ 1,500	\$ -
Metropolitan Mayors Caucus	\$ 250	\$ 250
Northwest Municipal Conference	\$ 5,200	\$ 5,150
Transportation Management Agency of Lake Cook Corridor	\$ 250	\$ 300
Total	\$ 10,850	\$ 9,300
<b>6370 Boards &amp; Commissions</b>		
Chamber of Commerce	\$ 500	\$ 400
Meeting Refreshments	\$ 1,000	\$ 300
Miscellaneous Meetings	\$ 500	\$ 300
Recognition of Retiring Officials	\$ 500	\$ 500
Regional Associations	\$ 500	\$ 300
Training & Development	\$ 500	\$ 200
Total	\$ 3,500	\$ 2,000
<b>6390 Business Expense</b>		
Condolences	\$ 600	\$ 600
Employee Appreciation Dinner	\$ 7,000	\$ -
Employee Service Recognition	\$ 3,600	\$ 2,800
Incentive Program	\$ 2,500	\$ 2,000
Lake County Recorder	\$ 600	\$ 500
Miscellaneous	\$ 500	\$ 700
Total	\$ 14,800	\$ 6,600

Village of Lincolnshire 2010 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Finance</b>	<b>01-02</b>
---------------------	----------------	--------------

**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 calculation and 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 tracking and processing, risk management program)

The water and sewer utility billing function is administered under Finance while the operations function falls under Public Works. After the close of the fiscal year, Finance assists the outside independent auditors who are charged with examining the Village accounts, internal control systems, and reporting to the Village Board with their findings. Finance and the outside auditors collaborate in the production of the Comprehensive Annual Financial Report which details the financial status of the Village for the prior fiscal year. Finance also is responsible for overseeing the front desk receptionist and switchboard duties. The Annual Budget is jointly prepared by the Finance and Executive Services Departments. The acquisition of loans to fund specific capital projects is a financial function, as is the establishment and the maintenance of banking relations with the various financial institutions that service the Village's liquid assets and debt obligations.

**Significant Goals/Objectives**

- Completion of the FY 2009 fiscal year audit and the production of the Comprehensive Annual Financial Report
- Joint production with the Village Manager's office of the FY 2010 Annual Budget
- Review and update the Village's internal controls in the procurement process
- Investigate options and make recommendations for the electronic payments to the Village

**Capital Projects**

- None

\*Multiple Funds/Divisions

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

General Fund	Finance				01-02
Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ 179,437	\$ 192,544	\$ 200,000	\$ 197,500	\$ <b>203,000</b>
Contractual Services	\$ 28,910	\$ 38,677	\$ 32,600	\$ 32,250	\$ <b>33,000</b>
Commodities	\$ 535	\$ 358	\$ 600	\$ 600	\$ <b>600</b>
Other Charges	\$ 2,560	\$ 6,671	\$ 3,400	\$ 3,300	\$ <b>2,900</b>
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 211,442	\$ 238,250	\$ 236,600	\$ 233,650	\$ <b>239,500</b>

**Staffing (Full Time Equivalents)**

	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Director of Financial Systems	0.80	0.80	0.80	0.80	<b>0.80</b>
Account Clerk Supervisor	0.80	0.80	0.80	0.80	<b>0.80</b>
Finance Secretary/Receptionist	<u>0.80</u>	<u>0.80</u>	<u>0.80</u>	<u>0.80</u>	<b><u>0.80</u></b>
Total	2.40	2.40	2.40	2.40	<b>2.40</b>

**Performance Indicators**

Indicator	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Answer Front Desk calls/in 3 rings	99%	98%	99%	99%	<b>99%</b>
Respond water customer quest/24 hours	99%	99%	99%	99%	<b>99%</b>
Contact customer/7 days on unusual usage	99%	99%	99%	99%	<b>99%</b>
Percentage/On-time Water bills	99.2%	99.4%	99.4%	99.4%	<b>99.5%</b>
Hours lost from injuries	16	0	32	8	<b>8</b>
Hours lost per WC claim	1.2	0.0	3.2	0.8	<b>2.0</b>
Lost work-days to avail work-days	0.01%	0.00%	0.02%	0.01%	<b>0.01%</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 02-DISBURSEMENTS/FINANCE**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 177,315	\$ 191,595	\$ 197,000	\$ 195,000	\$ 200,000
6020 OVERTIME SALARIES	\$ 2,122	\$ 949	\$ 3,000	\$ 2,500	\$ 3,000
	\$ 179,437	\$ 192,544	\$ 200,000	\$ 197,500	\$ 203,000
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ 409	\$ 611	\$ 1,000	\$ 950	\$ 700
6130 EQUIPMENT MAINTENANCE	\$ 1,200	\$ 2,108	\$ 2,100	\$ 2,000	\$ 2,100
6140 PROFESSIONAL SERVICES	\$ 25,898	\$ 34,540	\$ 28,000	\$ 27,800	\$ 28,700
6150 LEGAL NOTICES	\$ 670	\$ 668	\$ 700	\$ 700	\$ 700
6190 OUTSIDE SERVICES	\$ 733	\$ 750	\$ 800	\$ 800	\$ 800
	\$ 28,910	\$ 38,677	\$ 32,600	\$ 32,250	\$ 33,000
<u>COMMODITIES</u>					
6220 LICENSING SUPPLIES	\$ 535	\$ 358	\$ 600	\$ 600	\$ 600
	\$ 535	\$ 358	\$ 600	\$ 600	\$ 600
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 1,261	\$ 1,246	\$ 1,300	\$ 1,000	\$ 1,000
6330 PROFESSIONAL DEVELOPMENT	\$ 153	\$ 729	\$ 1,000	\$ 1,000	\$ 1,000
6340 PUBLICATIONS	\$ 395	\$ 456	\$ 500	\$ 500	\$ 500
6386 MINOR EQUIPMENT	\$ -	\$ 1,407	\$ -	\$ -	\$ -
6390 BUSINESS EXPENSES	\$ 751	\$ 2,833	\$ 600	\$ 800	\$ 400
	\$ 2,560	\$ 6,671	\$ 3,400	\$ 3,300	\$ 2,900
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	\$ 211,442	\$ 238,250	\$ 236,600	\$ 233,650	\$ 239,500

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6120 Printing</b>		
Application Forms		
Checks		
Total	\$ 1,000	\$ 700
<b>6130 Equipment Maintenance</b>		
Postage Meter Rental/Maintenance		
Typewriter/Mail Machine/Postage Scale/Printer		
Total	\$ 2,100	\$ 2,100
<b>6140 Professional Services</b>		
Financial Audits*	\$ 28,000	\$ 28,700
<b>6190 Outside Services</b>		
Delivery Service	\$ 20	\$ 20
Government Finance Officers Association Budget Award	\$ 300	\$ 300
Government Finance Officers Association Financial Report Award	\$ 450	\$ 450
Total	\$ 770	\$ 770
<b>6220 Licensing Supplies</b>		
Beach Tags		
Liquor License Decals		
Total	\$ 600	\$ 600
<b>6310 Memberships</b>		
Illinois/Metro Government Finance Officers Association	\$ 150	\$ 200
Lincolnshire Rotary Club	\$ 600	\$ 600
National Government Finance Officers Association	\$ 200	\$ 200
Public Sector Risk Management Association (PRIMA)	\$ 350	\$ -
Total	\$ 1,300	\$ 1,000
<b>6390 Business Expenses</b>		
Miscellaneous	\$ 400	\$ 400
Senior Citizen Tax Relief	\$ 200	\$ -
Total	\$ 600	\$ 400

\*Multiple Funds/Divisions

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Legal</b>	<b>01-03</b>
---------------------	--------------	--------------

**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 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Legal</b>	<b>01-03</b>
---------------------	--------------	--------------

Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 143,198	\$ 180,734	\$ 177,000	\$ 140,000	\$ <b>146,000</b>
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 143,198	\$ 180,734	\$ 177,000	\$ 140,000	\$ <b>146,000</b>

**Staffing (Full Time Equivalent)**

No staff is funded through this account

**Performance Indicators**

Indicator	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Fine Revenue	\$ 230,033	\$ 394,599	\$ 405,000	\$ 400,000	\$ <b>400,000</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 03-DISBURSEMENTS/LEGAL**

<u>ACCT DESCRIPTION</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
<u>CONTRACTUAL SERVICES</u>					
6140 PROFESSIONAL SERVICES	\$ 143,198	\$ 180,734	\$ 177,000	\$ 140,000	\$ 146,000
TOTAL DISBURSEMENTS	\$ 143,198	\$ 180,734	\$ 177,000	\$ 140,000	\$ 146,000

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

6140 Professional Services	Budget 2009	Budget 2010
Breakdown of Expenditures:		
Village Attorney and Labor Attorney Services by Ancel, Glink, <u>Diamond, Bush, DiCianni &amp; Krafthefer, PC</u>		
General Legal Services	\$ 120,000	\$ 100,000
 <u>Village Prosecution by Smith and LaLuzerne</u>		
 Court Sessions	\$ 26,000	\$ 28,600
Jury Court	\$ 55,000	\$ 37,400
<b>Total</b>	\$ 81,000	\$ 66,000
 <b>Grand Total</b>	\$ 201,000	\$ 166,000
 <b>Total Budgeted Expenditure:</b>	\$ 120,000	\$ 100,000
 01-03 Legal Expenses (Labor Counsel)	\$ 10,000	\$ 2,000
(Village Attorney)	\$ 86,000	\$ 78,000
(Village Prosecutor)	\$ 81,000	\$ 66,000
	\$ 177,000	\$ 146,000
 02-01 Water & Sewer Administration	\$ 24,000	\$ 20,000
 <b>Grand Total</b>	\$ 201,000	\$ 166,000

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Police</b>	<b>01-05</b>
---------------------	---------------	--------------

**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 safety, internet safety and education courses and Village licensing investigation and enforcement.

**Significant Goals/Objectives**

- Through a service agreement, continue with the full-time provision of a Police/School Resource Officer to Stevenson High School
- Conduct a practical exercise of the Village's Emergency & Disaster Preparedness Plan (Village Board directed goal)
- Conduct a thorough analysis of the Police Department's 17 year old radio system and develop a future replacement plan (Village Board directed goal)
- Conduct a needs and cost analysis for the purchase, installation and implementation of an "in-car" wireless Police Reporting System.
- Conduct a cost/benefit analysis of establishing a joint Telecommunications/Dispatch Center with area departments

**Capital Projects**

None

\*Multiple Funds/Divisions

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Police</b>				<b>01-05</b>
Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ 2,205,335	\$ 2,345,058	\$ 2,450,000	\$ 2,430,000	\$ <b>2,492,000</b>
Contractual Services	\$ 102,207	\$ 88,080	\$ 101,500	\$ 95,000	\$ <b>87,000</b>
Commodities	\$ 19,927	\$ 18,090	\$ 23,000	\$ 18,000	\$ <b>15,500</b>
Other Charges	\$ 215,503	\$ 227,832	\$ 269,100	\$ 242,700	\$ <b>239,000</b>
Capital Outlay	\$ 100,074	\$ 121,583	\$ 200,500	\$ 141,000	\$ <b>-</b>
<b>TOTAL</b>	\$ <b>2,643,046</b>	\$ <b>2,800,643</b>	\$ <b>3,044,100</b>	\$ <b>2,926,700</b>	\$ <b>2,833,500</b>

**Staffing (Full Time Equivalents)**

	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Chief of Police	1.00	1.00	1.00	1.00	<b>1.00</b>
Commander	2.00	2.00	2.00	2.00	<b>2.00</b>
Sergeant	4.00	4.00	4.00	4.00	<b>3.00</b>
Investigator	2.00	2.00	2.00	2.00	<b>2.00</b>
Police Officer	16.00	16.00	16.00	16.00	<b>17.00</b>
Secretary	1.00	1.00	1.00	1.00	<b>1.00</b>
Telecommunicator	1.20	1.20	1.30	1.20	<b>1.20</b>
Records Clerk	1.80	1.80	1.80	1.80	<b>1.80</b>
Community Service Officer	2.00	2.00	2.00	2.00	<b>2.00</b>
Crossing Guard	<u>0.70</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<b><u>0.00</u></b>
Total	31.70	31.00	31.10	31.00	<b>31.00</b>

**Performance Indicators**

Indicator	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Calls For Service	61,530	61,946	63,000	62,500	<b>63,000</b>
Total Reports	2,603	2,374	3,300	2,198	<b>2,500</b>
Arrests (Includes traffic)	8,503	8,767	9,900	7,200	<b>8,000</b>
DUI Arrests	88	74	100	75	<b>75</b>
DUI Conviction Rate	96.0%	97.0%	97%	97.0%	<b>97%</b>
FBI Part I Crimes	154	164	175	140	<b>145</b>
FBI Part I Crimes Cleared	35%	37%	32%	39%	<b>39%</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 05-DISBURSEMENTS/POLICE**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 2,137,424	\$ 2,226,342	\$ 2,360,000	\$ 2,340,000	\$ <b>2,400,000</b>
6020 OVERTIME SALARIES	\$ 67,911	\$ 118,716	\$ 90,000	\$ 90,000	\$ <b>92,000</b>
	\$ 2,205,335	\$ 2,345,058	\$ 2,450,000	\$ 2,430,000	\$ <b>2,492,000</b>
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ 3,450	\$ 1,858	\$ 4,500	\$ 4,500	\$ <b>3,500</b>
6130 EQUIPMENT MAINTENANCE	\$ 41,775	\$ 42,416	\$ 55,500	\$ 52,000	\$ <b>51,000</b>
6140 PROFESSIONAL SERVICES	\$ 34,423	\$ 38,156	\$ 37,500	\$ 37,500	\$ <b>30,000</b>
6155 DATA SYSTEMS	\$ 2,343	\$ 142	\$ 4,000	\$ 1,000	\$ <b>2,500</b>
6190 OUTSIDE SERVICES	\$ 20,216	\$ 5,508	\$ -	\$ -	\$ <b>-</b>
	\$ 102,207	\$ 88,080	\$ 101,500	\$ 95,000	\$ <b>87,000</b>
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 19,927	\$ 18,090	\$ 23,000	\$ 18,000	\$ <b>15,500</b>
	\$ 19,927	\$ 18,090	\$ 23,000	\$ 18,000	\$ <b>15,500</b>
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 2,015	\$ 1,545	\$ 3,000	\$ 2,000	\$ <b>2,000</b>
6320 VEHICLE EXPENSE	\$ 155,180	\$ 162,030	\$ 182,100	\$ 166,000	\$ <b>175,000</b>
6330 PROFESSIONAL DEVELOPMENT	\$ 24,561	\$ 29,715	\$ 35,500	\$ 34,000	\$ <b>23,000</b>
6340 PUBLICATIONS	\$ 545	\$ 554	\$ 1,000	\$ 700	\$ <b>1,000</b>
6360 UNIFORMS	\$ 19,447	\$ 22,447	\$ 28,000	\$ 26,000	\$ <b>23,000</b>
6386 MINOR EQUIPMENT	\$ 6,098	\$ 1,949	\$ 8,000	\$ 5,000	\$ <b>6,000</b>
6390 BUSINESS EXPENSES	\$ 7,657	\$ 9,592	\$ 11,500	\$ 9,000	\$ <b>9,000</b>
	\$ 215,503	\$ 227,832	\$ 269,100	\$ 242,700	\$ <b>239,000</b>
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ 70,337	\$ 102,412	\$ 155,000	\$ 116,000	\$ <b>-</b>
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ <b>-</b>
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ <b>-</b>
6440 OTHER EQUIPMENT	\$ 29,737	\$ 19,171	\$ 45,500	\$ 25,000	\$ <b>-</b>
	\$ 100,074	\$ 121,583	\$ 200,500	\$ 141,000	\$ <b>-</b>
<b>TOTAL DISBURSEMENTS</b>	\$ 2,643,046	\$ 2,800,643	\$ 3,044,100	\$ 2,926,700	\$ <b>2,833,500</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6120 Printing</b>		
Accreditation Standards	\$ 400	\$ -
Case Reports & Forms	\$ 400	\$ 500
Parking and Warning Tickets	\$ 1,000	\$ 500
Traffic Citations	\$ 2,700	\$ 2,500
Total	\$ 4,500	\$ 3,500
<b>6130 Equipment Maintenance</b>		
Audio & Emergency Lighting Maintenance	\$ 3,000	\$ 3,000
Breath Testing Device/A.E.D.'s/Fingerprinting	\$ 2,500	\$ 1,500
Computer-Aided Dispatch/Records System Support	\$ 10,000	\$ 10,000
Firearms Maintenance	\$ 1,000	\$ 500
In-Car Video Cameras	\$ 4,000	\$ 3,000
Live Scan maintenance	\$ 6,000	\$ 6,000
Miscellaneous Office Equipment	\$ 1,000	\$ 500
Mobile Data Terminals	\$ 10,000	\$ 11,000
Overweight Truck Scales Certification	\$ 1,000	\$ 1,000
Radar Units	\$ 1,000	\$ 1,000
Traffic Counters	\$ 1,000	\$ 500
UHF and VHF Local Maintenance	\$ 10,000	\$ 8,000
UHF Network Maintenance & Fees	\$ 5,000	\$ 5,000
Total	\$ 55,500	\$ 51,000
<b>6140 Professional Services</b>		
Animal Control Services	\$ 1,500	\$ 2,000
Crime Laboratory Assessment	\$ 13,000	\$ -
Illinois Public Safety Agency Network (IPSAN)	\$ 7,000	\$ 13,000
Lake County Metropolitan Enforcement Group	\$ 15,000	\$ 15,000
Law Enforcement Air Support	\$ 1,000	\$ -
Total	\$ 37,500	\$ 30,000
<b>6155 Data Systems</b>		
Law Enforcement Software Consulting & Programming	\$ 1,000	\$ 1,000
Live Scan Data Transmission	\$ 1,500	\$ -
Miscellaneous Software for Evidence & Records	\$ 1,500	\$ 1,500
Total	\$ 4,000	\$ 2,500
<b>6230 Maintenance Materials</b>		
Breath Testing Supplies/A.E.D. Supplies	\$ 1,750	\$ 1,500
Evidence Collection/Fingerprinting	\$ 3,500	\$ 2,000
Film & Developing	\$ 1,000	\$ -
Firearms Ammunition	\$ 8,000	\$ 4,000
Flares & Safety Equipment	\$ 1,200	\$ 1,500
Identi-Kit Lease/Upgrade	\$ 700	\$ -
Portable Radio Batteries/Microphones/Antennas	\$ 3,500	\$ 3,000
Rechargeable Flashlight Parts	\$ 500	\$ 500
Traffic Accident Reconstruction Equipment	\$ 850	\$ 1,000
Video Recording Tapes and DVDs	\$ 1,000	\$ 1,000
Village ID System	\$ 1,000	\$ 1,000
Total	\$ 23,000	\$ 15,500

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6310 Memberships</b>		
Emergency Management Coordinating Council	\$ 60	\$ 20
FBI National Academy Associates	\$ 100	\$ 100
Illinois Association of Chiefs of Police	\$ 200	\$ 200
Illinois Crime Prevention Association	\$ 100	\$ 50
Illinois FBI National Academy Associates	\$ 50	\$ 50
International Association of Chiefs of Police	\$ 150	\$ 150
Lake County Chiefs of Police Association	\$ 75	\$ 75
Lake County Major Crimes Task Force	\$ 500	\$ 500
Miscellaneous Memberships	\$ 750	\$ 275
National Field Training Officers Association (2 officers)	\$ 130	\$ 130
Northern Illinois Police Alarm System/ ILEAS	\$ 450	\$ 450
Total	\$ 2,565	\$ 2,000
<b>6330 Professional Development</b>		
Buffalo Grove Rifle Range	\$ 500	\$ 500
Certified Training Courses, Seminars and Conferences	\$ 14,000	\$ 12,000
Highland Park Firearms Training Center	\$ 2,500	\$ 2,500
NIPAS Emergency Services Team Training	\$ 3,500	\$ 3,500
NIPAS Mobile Field Force Training	\$ 1,500	\$ 1,500
North East Multi-Regional Training	\$ 3,000	\$ 3,000
Northwestern Staff & Command-Executive Management	\$ 3,000	\$ -
Tuition Reimbursement	\$ 5,000	\$ -
Vehicle Crash Reconstruction	\$ 2,500	\$ -
Total	\$ 35,500	\$ 23,000
<b>6360 Uniforms</b>		
Body Armor Replacements	\$ 5,000	\$ 5,000
Jacket Replacements	\$ 1,000	\$ 1,000
NIPAS Uniforms	\$ 500	\$ 500
Replacement Uniforms	\$ 12,500	\$ 7,500
Uniform Cleaning	\$ 9,000	\$ 9,000
Total	\$ 28,000	\$ 23,000
<b>6386 Minor Equipment</b>		
Firearm Replacements	\$ 2,000	\$ 1,000
Minor Office and Vehicle Equipment	\$ 2,500	\$ 2,000
Officer Personal Safety Equipment	\$ 3,500	\$ 3,000
Total	\$ 8,000	\$ 6,000
<b>6390 Business Expense</b>		
Community Oriented Awareness & Prevention Programs	\$ 4,000	\$ 1,500
Lake County Gun Buy-Back Program	\$ 500	\$ 500
Lincolnshire Explorer Post Operations & Supplies	\$ 2,000	\$ 2,000
Meeting Expenses, Vehicle Titles/Plates, Other Misc. Expenses	\$ 4,000	\$ 4,000
NIPAS Officer Testing	\$ 1,000	\$ 1,000
Total	\$ 11,500	\$ 9,000

This page left intentionally blank.

Village of Lincolnshire 2010 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Community Development</b>	<b>01-08</b>
---------------------	------------------------------	--------------

**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
- Property Maintenance
- 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**

- 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)
- Conduct a review of the 2001 Comprehensive Plan and prepare an amendment, as necessary, to effectively guide growth and development of the Village (Village Board directed goal)
- Establish a business recruitment and retention program with the assistance of the newly created Business Task Force
- Initiate a comprehensive review of the Village's Zoning Ordinance structure and adopt necessary revisions that provide enhanced, more intuitive usage by staff, residents and developers, while also clarifying the requirements that reflect important values of the community (Village Board directed goal)

**Capital Projects**

- None

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Community Development</b>	<b>01-08</b>
---------------------	------------------------------	--------------

Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ 460,378	\$ 501,617	\$ 532,000	\$ 515,000	<b>\$ 530,000</b>
Contractual Services	\$ 14,571	\$ 99,315	\$ 59,100	\$ 16,700	<b>\$ 5,600</b>
Commodities	\$ -	\$ -	\$ -	\$ -	<b>\$ -</b>
Other Charges	\$ 27,019	\$ 27,351	\$ 34,800	\$ 29,670	<b>\$ 21,400</b>
Capital Outlay	\$ -	\$ 20,463	\$ -	\$ -	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 501,968</b>	<b>\$ 648,746</b>	<b>\$ 625,900</b>	<b>\$ 561,370</b>	<b>\$ 557,000</b>

<b>Staffing (Full Time Equivalents)</b>	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Director of Community Development	1.00	1.00	1.00	1.00	<b>1.00</b>
Planning Manager	0.00	0.00	0.00	0.00	<b>0.00</b>
Development Manager	0.00	0.00	0.00	0.00	<b>0.00</b>
Planner	2.00	2.00	2.00	2.00	<b>2.00</b>
Chief Building Code Administrator	1.00	1.00	1.00	1.00	<b>1.00</b>
Building Inspector	0.75	1.00	1.00	1.00	<b>1.00</b>
Property Maintenance Inspector	0.75	0.75	0.75	0.75	<b>0.75</b>
Building Permits Clerk	0.50	0.50	0.50	0.50	<b>0.50</b>
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<b><u>1.00</u></b>
Total	7.00	7.25	7.25	7.25	<b>7.25</b>

<b>Performance Indicators</b>	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Indicator					
Zoning Board Development Reviews	19	15	15	11	<b>12</b>
Architectural Review Board Reviews	17	15	15	7	<b>8</b>
Number of Plan Reviews	750	425	750	300	<b>300</b>
Building Permits Issued	435	300	425	250	<b>225</b>
Number of Inspections	1,331	1,400	1,200	1,000	<b>1,000</b>
Valuation (In thousands)	\$88,421	\$71,000	\$95,000	\$30,000	<b>\$32,000</b>
No. of New Com/Office/Warehouse Buildings	1	0	1	2	<b>0</b>
No. of New Housing Units	285	147	53	6	<b>6</b>
Sq. Ft. New Com Bldgs (In thousands)	31	0	0	0	<b>0</b>
Sq. Ft. New Office/Warehouse Bldg (In thous)	0	0	0	270	<b>0</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 08-DISBURSEMENTS/COMMUNITY DEVELOPMENT**

<u>ACCT DESCRIPTION</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<u>Budget 2010</u>
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 434,262	\$ 480,187	\$ 512,000	\$ 505,000	\$ 520,000
6020 OVERTIME SALARIES	\$ 26,116	\$ 21,430	\$ 20,000	\$ 10,000	\$ 10,000
	\$ 460,378	\$ 501,617	\$ 532,000	\$ 515,000	\$ 530,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6120 PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -
6130 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
6140 PROFESSIONAL SERVICES	\$ 1,831	\$ 87,688	\$ 45,000	\$ 7,000	\$ -
6150 LEGAL NOTICES	\$ 203	\$ 202	\$ 400	\$ 400	\$ 400
6190 OUTSIDE SERVICES	\$ 12,537	\$ 11,425	\$ 13,700	\$ 9,300	\$ 5,200
	\$ 14,571	\$ 99,315	\$ 59,100	\$ 16,700	\$ 5,600
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 14,710	\$ 14,691	\$ 15,000	\$ 15,000	\$ 8,500
6320 VEHICLE EXPENSE	\$ 4,300	\$ 4,436	\$ 5,200	\$ 4,700	\$ 5,000
6330 PROFESSIONAL DEVELOPMENT	\$ 2,729	\$ 3,280	\$ 7,700	\$ 6,200	\$ 4,000
6340 PUBLICATIONS	\$ 2,005	\$ 427	\$ 900	\$ 720	\$ 600
6370 BOARDS & COMMISSIONS	\$ -	\$ -	\$ 500	\$ 200	\$ 300
6390 BUSINESS EXPENSES	\$ 3,275	\$ 4,517	\$ 5,500	\$ 2,850	\$ 3,000
	\$ 27,019	\$ 27,351	\$ 34,800	\$ 29,670	\$ 21,400
<b><u>CAPITAL OUTLAY</u></b>					
6430 CAPITAL PROJECTS	\$ -	\$ 20,463	\$ -	\$ -	\$ -
	\$ -	\$ 20,463	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	\$ 501,968	\$ 648,746	\$ 625,900	\$ 561,370	\$ 557,000

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6140 Professional Services</b>		
Ordinance Consultant	\$ 45,000	\$ -
Total	\$ 45,000	\$ -
<b>6190 Outside Services</b>		
Photography & Reproduction	\$ 300	\$ 200
Village Map Framing	\$ 400	\$ -
Village Shop and Dine Map & Guide	\$ 13,000	\$ 5,000
Total	\$ 13,700	\$ 5,200
<b>6310 Memberships</b>		
American Institute of Architects	\$ 750	\$ 700
American Institute of Certified Planners	\$ 120	\$ 120
American Planning Association (3)	\$ 900	\$ 900
Architecture License	\$ 90	\$ 90
Association of Licensed Architects	\$ 120	\$ 120
Illinois Association of Code Enforcement (3)	\$ 75	\$ 100
Illinois Tax Increment Finance Association	\$ 400	\$ 375
International Code Council (2)	\$ 120	\$ 120
International Council of Shopping Centers	\$ 150	\$ 125
Lake County Convention and Visitors Bureau	\$ 10,000	\$ 5,000
Lake County Partners	\$ 1,350	\$ -
National Council Architectural Registration Board	\$ 200	\$ 190
National Fire Protection Association	\$ 150	\$ -
Northwest Building Officials & Code Administrators (3)	\$ 75	\$ 85
Urban Land Institute (2)	\$ 500	\$ 550
	\$ 15,000	\$ 8,475
<b>6330 Professional Development</b>		
Building Conferences & Seminars	\$ 2,500	\$ 1,300
Building Inspector Training	\$ 1,000	\$ 600
Planner Training & Tuition Reimbursement	\$ 1,000	\$ 300
Planning Conferences, Seminars, Workshops	\$ 3,200	\$ 1,800
Total	\$ 7,700	\$ 4,000
<b>6340 Publications</b>		
American Planning Association Publications (APA)	\$ 250	\$ 150
Building Code Reference Materials	\$ 150	\$ 100
Professional Reference Materials	\$ 500	\$ 350
	\$ 900	\$ 600
<b>6370 Boards and Commissions</b>		
Architectural Review Board, Zoning Board	\$ 500	\$ 250
<b>6390 Business Expense</b>		
Economic Development - Business Task Force	\$ 1,650	\$ -
Economic Development - Promotional Material	\$ 1,500	\$ 1,200
Equipment & Clothing	\$ 550	\$ 400
Miscellaneous	\$ 1,800	\$ 1,400
Total	\$ 5,500	\$ 3,000

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Community Development</b>	<b>01-09 Forestry</b>
---------------------	------------------------------	-----------------------

**Function**

The functions of the Forestry Division have been transferred to the new Environmental Services Division that can be found beginning on page 105.

**Significant Goals/Objectives**

- None

**Capital Projects**

- None

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Community Development</b>				<b>01-09 Forestry</b>
Description	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Personal Services	\$ 60,062	\$ 63,592	\$ 73,200	\$ 69,400	\$ -
Contractual Services	\$ 52,311	\$ 83,218	\$ 141,500	\$ 128,100	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 5,199	\$ 5,847	\$ 7,300	\$ 6,400	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 117,572	\$ 152,657	\$ 222,000	\$ 203,900	\$ -

**Staffing (Full Time Equivalents)**

	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Village Forester	1.00	1.00	1.00	1.00	<b>0.00</b>
Forestry Intern	<u>0.00</u>	<u>0.00</u>	<u>0.25</u>	<u>0.00</u>	<b>0.00</b>
Total	1.00	1.00	1.25	1.00	<b>0.00</b>

**Performance Indicators**

Indicator	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Parkway Trees Planted	79	discont.	discont.	0	<b>0</b>
Parkway Trees Trimmed	95	discont.	discont.	0	<b>0</b>
Other Trees/Shrubs Planted	90	discont.	discont.	0	<b>0</b>
Trees Removed	85	92	100	105	<b>0</b>
Trees Planted	87	110	120	110	<b>0</b>
Trees Trimmed	110	488	500	490	<b>0</b>
Acres Sprayed (Gypsy Moth)	95	160	720	700	<b>0</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 09-DISBURSEMENTS/CD-FORESTRY**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 58,517	\$ 60,458	\$ 71,000	\$ 68,000	\$ -
6020 OVERTIME SALARIES	\$ 1,545	\$ 3,134	\$ 2,200	\$ 1,400	\$ -
	\$ 60,062	\$ 63,592	\$ 73,200	\$ 69,400	\$ -
<u>CONTRACTUAL SERVICES</u>					
6140 PROFESSIONAL SERVICES	\$ -	\$ 2,100	\$ 2,500	\$ 2,100	\$ -
6190 OUTSIDE SERVICES	\$ 52,311	\$ 81,118	\$ 139,000	\$ 126,000	\$ -
	\$ 52,311	\$ 83,218	\$ 141,500	\$ 128,100	\$ -
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ -	\$ -	\$ 500	\$ 500	\$ -
6320 VEHICLE EXPENSE	\$ 4,300	\$ 4,436	\$ 5,200	\$ 4,700	\$ -
6330 PROFESSIONAL DEVELOPMENT	\$ 699	\$ 978	\$ 1,000	\$ 800	\$ -
6340 PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
6360 UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -
6386 MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6390 BUSINESS EXPENSE	\$ 200	\$ 433	\$ 600	\$ 400	\$ -
	\$ 5,199	\$ 5,847	\$ 7,300	\$ 6,400	\$ -
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	\$ 117,572	\$ 152,657	\$ 222,000	\$ 203,900	\$ -

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6140 Professional Services</b>		
Tree Inventory Software Subscription	\$ 2,500	\$ -
	\$ 2,500	\$ -
<b>6190 Outside Services</b>		
Emergency Tree Removal	\$ 5,000	\$ -
Gypsy Moth/Emerald Ash Borer Control	\$ 72,000	\$ -
Hazardous & Diseased Tree Removal	\$ 20,000	\$ -
Plant Health Care	\$ 2,000	\$ -
Reforestation	\$ 20,000	\$ -
Right-of-Way Tree Pruning	\$ 20,000	\$ -
Total	\$ 139,000	\$ -
<b>6310 Memberships</b>		
American Forests	\$ 25	\$ -
Chicago Botanic Garden Membership	\$ 60	\$ -
Illinois Arborist Association	\$ 50	\$ -
International Society of Arborists	\$ 105	\$ -
Morton Arboretum Membership	\$ 100	\$ -
National Arbor Day Foundation	\$ 20	\$ -
Society of American Foresters	\$ 80	\$ -
Society of Municipal Arborists	\$ 60	\$ -
Total	\$ 500	\$ -
<b>6330 Professional Development</b>		
Forestry Seminars & Related Publications	\$ 700	\$ -
International Society of Arborists (ISA) Conference	\$ 300	\$ -
Total	\$ 1,000	\$ -
<b>6390 Business Expenses</b>		
Equipment & Clothing	\$ 250	\$ -
Miscellaneous	\$ 350	\$ -
Total	\$ 600	\$ -



**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Finance</b>				<b>01-12 Insurance/Common Expenses</b>
Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Contractual Services	\$ 1,247,815	\$ 1,106,787	\$ 1,110,900	\$ 1,091,500	\$ <b>986,700</b>
Commodities	\$ 17,416	\$ 14,440	\$ 16,200	\$ 16,000	\$ <b>16,000</b>
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ <u>30,224</u>	\$ <u>19,889</u>	\$ <u>28,400</u>	\$ <u>20,000</u>	\$ <b>8,000</b>
<b>TOTAL</b>	\$ 1,295,455	\$ 1,141,116	\$ 1,156,500	\$ 1,127,500	\$ <b>1,010,700</b>

**Staffing (Full Time Equivalent)**

No staff is funded through this account

**Performance Indicators**

Indicator	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
No. Employees Insured	75	75	75	75	<b>75</b>
No. Prop/Liability Insurance Claims Handled	8	20	10	12	<b>10</b>
% of Gen Insurance to Operating Expenses	3.30%	3.39%	2.99%	2.65%	<b>2.50%</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 12-DISBURSEMENTS/INSURANCE/COMMON EXPENSES**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
<u>PERSONAL SERVICES</u>					
6030 UNEMPLOYMENT CLAIMS	\$ -	\$ -	\$ 1,000	\$ -	\$ -
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 55,543	\$ 49,683	\$ 55,800	\$ 49,000	\$ 52,200
6120 PRINTING	\$ 36,298	\$ 39,425	\$ 42,800	\$ 42,000	\$ 20,700
6155 DATA SYSTEMS	\$ 53,728	\$ 50,473	\$ 60,900	\$ 55,000	\$ 57,600
6160 POSTAGE	\$ 27,873	\$ 30,133	\$ 31,500	\$ 28,500	\$ 17,100
6170 DUPLICATING	\$ 20,733	\$ 16,055	\$ 16,200	\$ 16,000	\$ 16,200
6187 MEDICAL INSURANCE	\$ 757,499	\$ 675,838	\$ 654,000	\$ 660,000	\$ 595,000
6188 GENERAL INSURANCE	\$ 281,230	\$ 228,896	\$ 235,100	\$ 230,000	\$ 220,000
6189 PROPERTY DEDUCTIBLES	\$ 2,500	\$ 2,954	\$ 2,000	\$ 1,000	\$ 2,000
6190 OUTSIDE SERVICES	\$ 12,411	\$ 13,330	\$ 12,600	\$ 10,000	\$ 5,900
	\$ 1,247,815	\$ 1,106,787	\$ 1,110,900	\$ 1,091,500	\$ 986,700
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 17,416	\$ 14,440	\$ 16,200	\$ 16,000	\$ 16,000
	\$ 17,416	\$ 14,440	\$ 16,200	\$ 16,000	\$ 16,000
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ 30,224	\$ 19,889	\$ 28,400	\$ 20,000	\$ 8,000
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 30,224	\$ 19,889	\$ 28,400	\$ 20,000	\$ 8,000
<b>TOTAL DISBURSEMENTS</b>	\$ 1,295,455	\$ 1,141,116	\$ 1,156,500	\$ 1,127,500	\$ 1,010,700

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

			Budget 2009	Budget 2010	Gen. Fund	W/S Fund
6110	<b>Telecommunications</b>	90%-10%	\$ 62,000	\$ <b>58,000</b>	\$ 52,200	\$ 5,800
6120	<b>Printing</b>					
	Budget, Forms, Special Mailings		\$ 3,000	\$ <b>3,000</b>		
	Letterhead Supplies		\$ 3,500	\$ <b>3,500</b>		
	Lincolnshire Letter, 12 Issues		\$ 41,000	\$ <b>16,500</b>		
	Total	90%-10%	\$ 47,500	\$ <b>23,000</b>	\$ 20,700	\$ 2,300
6155	<b>Data Systems</b>					
	Internet/E-mail		\$ 11,700	\$ <b>11,700</b>		
	Maintenance/Replacement Parts		\$ 5,500	\$ <b>5,500</b>		
	Software Upgrades/Licensing/Network		\$ 11,000	\$ <b>9,300</b>		
	Technical Support		\$ 36,700	\$ <b>34,700</b>		
	Training		\$ 2,800	\$ <b>2,800</b>		
	Total	90%-10%	\$ 67,700	\$ <b>64,000</b>	\$ 57,600	\$ 6,400
6160	<b>Postage</b>		\$ 35,000	\$ <b>19,000</b>	\$ 17,100	\$ 1,900
6170	<b>Duplicating</b>		\$ 18,000	\$ <b>18,000</b>	\$ 16,200	\$ 1,800
6187	<b>Medical Premiums</b>					
	Dental Premiums		\$ 68,000	\$ <b>68,000</b>		
	Life/ADD Premiums		\$ 12,000	\$ <b>12,000</b>		
	Medical Premiums		\$ 825,000	\$ <b>750,000</b>		
	Subtotal:		\$ 905,000	\$ <b>830,000</b>		
	Employee Contrib.	<u>2009</u>	<u>2010</u>	\$ (67,500)	\$ <b>(67,500)</b>	
	WS Fund Portion	11%	11%	\$ (92,125)	\$ <b>(83,875)</b>	
	VM Fund Portion	3%	3%	\$ (25,125)	\$ <b>(22,875)</b>	
	E911 Fund Portion	8%	8%	\$ (67,000)	\$ <b>(61,000)</b>	
	Total GF	78%	78%	\$ 653,250	\$ <b>594,750</b>	
6188	<b>General Premiums</b>					
	General Insurance Package Premium		\$ 357,200	\$ <b>340,000</b>		
	High Excess Liability Pool (HELP)		\$ 20,500	\$ <b>10,100</b>		
	National Flood Insurance		\$ 1,500	\$ <b>1,600</b>		
	Subtotal		\$ 379,200	\$ <b>351,700</b>		
	WS Fund Portion	28%	28%	\$ (98,476)	\$ <b>(98,476)</b>	
	VM Fund Portion	6%	6%	\$ (21,102)	\$ <b>(21,102)</b>	
	E911 Fund Portion	4%	4%	\$ (14,068)	\$ <b>(14,068)</b>	
	Total	62%	62%	\$ 245,554	\$ <b>218,054</b>	
6190	<b>Outside Services</b>					
	Public Meeting Web Videos		\$ 4,500	\$ -		
	Records Storage Conversion		\$ 3,000	\$ -		
	Village Notification System		\$ 6,500	\$ <b>6,500</b>		
	Total	90%-10%	\$ 14,000	\$ <b>6,500</b>	\$ 5,900	\$ 600
6210	<b>Office Supplies</b>	90%-10%	\$ 18,000	\$ <b>18,000</b>	\$ 16,000	\$ 2,000

Village of Lincolnshire 2010 Annual Budget

**Program Activity Summary**

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

**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 Accreditation Standards as guidelines
- Continue to develop the GIS program (aerial photography will not be conducted in 2010)
- Research and evaluate programs and services related to sustainable communities and green initiatives (Village Board directed goal)
- Conduct annual exercise and evaluations of the Village's Emergency Response Plan (Village Board directed goal)
- Investigate additional methods and alternatives to improve municipal operations with "green" initiatives which are economically and environmentally sound through education, research and evaluation
- Review and update, as necessary, the Flood Response manual
- Complete the steps necessary to move the Village from Class 5 to Class 4 of the Community Rating System under the National Flood Insurance Program for improved floodplain management and reduced property management (Village Board directed goal)
- Review the Public Works technology infrastructure and establish a long range plan for the maintenance and improvement of the various systems (Village Board directed goal)

**Capital Projects**

- None

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>				<b>01-20 Administration</b>
Description	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Personal Services	\$ 183,427	\$ 189,589	\$ 201,000	\$ 178,000	\$ 143,000
Contractual Services	\$ 59,626	\$ 65,063	\$ 80,300	\$ 68,900	\$ 50,700
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 9,812	\$ 11,231	\$ 16,200	\$ 12,800	\$ 13,600
Capital Outlay	\$ 96,915	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 349,780	\$ 265,883	\$ 297,500	\$ 259,700	\$ 207,300

**Staffing (Full Time Equivalents)**

	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Director of Public Works	0.25	0.25	0.25	0.25	<b>0.25</b>
Village Engineer	0.75	0.00	0.00	0.00	<b>0.00</b>
Engineering Supervisor	0.00	0.75	0.75	0.75	<b>0.75</b>
Engineering Inspector	0.25	0.75	0.75	0.75	<b>0.00</b>
Assistant to the Director of Public Works	0.25	0.25	0.25	0.25	<b>0.00</b>
Intern	0.25	0.00	0.00	0.00	<b>0.00</b>
Secretary	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<b><u>0.75</u></b>
Total	2.50	2.75	2.75	2.75	<b>1.75</b>

**Performance Indicators**

Indicator	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Engineering Permits	152	127	140	115	<b>125</b>
Plan Reviews	359	208	300	220	<b>240</b>
Project Inspections	318	220	400	175	<b>200</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 20-DISBURSEMENTS/PUBLIC WORKS ADMINISTRATION**

<u>ACCT DESCRIPTION</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<u>Budget 2010</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 182,695	\$ 187,064	\$ 189,000	\$ 170,000	\$ 135,000
6020 OVERTIME SALARIES	\$ 732	\$ 2,525	\$ 12,000	\$ 8,000	\$ 8,000
	\$ 183,427	\$ 189,589	\$ 201,000	\$ 178,000	\$ 143,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 173	\$ -	\$ 300	\$ 300	\$ 500
6140 PROFESSIONAL SERVICES	\$ 57,183	\$ 62,723	\$ 78,000	\$ 67,000	\$ 46,200
6150 LEGAL NOTICES	\$ 1,690	\$ 1,587	\$ 1,500	\$ 1,200	\$ 1,400
6190 OUTSIDE SERVICES	\$ 580	\$ 753	\$ 500	\$ 400	\$ 2,600
	\$ 59,626	\$ 65,063	\$ 80,300	\$ 68,900	\$ 50,700
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 1,060	\$ 988	\$ 1,700	\$ 1,600	\$ 1,800
6320 VEHICLE EXPENSE	\$ 3,600	\$ 3,600	\$ 6,000	\$ 6,000	\$ 6,000
6330 PROFESSIONAL DEVELOPMENT	\$ 2,786	\$ 2,726	\$ 5,000	\$ 3,000	\$ 3,600
6340 PUBLICATIONS	\$ 103	\$ 287	\$ 300	\$ 200	\$ 200
6390 BUSINESS EXPENSES	\$ 2,263	\$ 3,630	\$ 3,200	\$ 2,000	\$ 2,000
	\$ 9,812	\$ 11,231	\$ 16,200	\$ 12,800	\$ 13,600
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ 96,915	\$ -	\$ -	\$ -	\$ -
	\$ 96,915	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 349,780</b>	<b>\$ 265,883</b>	<b>\$ 297,500</b>	<b>\$ 259,700</b>	<b>\$ 207,300</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6140 Professional Services</b>		
Geographic Information System Services	\$ 65,000	\$ 42,200
Miscellaneous Engineering	\$ 11,500	\$ 3,000
NPDES Annual Permit Fee	\$ 1,000	\$ 1,000
Public Works Standards	\$ 500	\$ -
Total	\$ 78,000	\$ 46,200
<b>6190 Outside Services</b>		
Des Plaines River Gauge Maintenance	\$ -	\$ 2,100
Miscellaneous	\$ 500	\$ 500
	\$ 500	\$ 2,600
<b>6310 Memberships</b>		
American Public Works Association	\$ 200	\$ 200
American Society of Civil Engineers	\$ 300	\$ 300
American Society of Floodplain Managers	\$ 100	\$ 100
Chicago Wilderness	\$ 500	\$ 500
Friends of the Chicago River	\$ 250	\$ 300
Lake County Emergency Management Service	\$ 100	\$ 100
Miscellaneous	\$ 150	\$ 200
Upper Des Plaines River Ecosystem Partnership	\$ 100	\$ 100
Total	\$ 1,700	\$ 1,800
<b>6320 Vehicle Expense</b>		
Two Thirds of Two Monthly Vehicle Allowances	\$ 6,000	\$ 6,000
<b>6330 Professional Development</b>		
American Public Works Association Conference	\$ 1,000	\$ 1,700
Clerical Training	\$ 500	\$ 400
Miscellaneous Seminars	\$ 1,500	\$ 500
Professional Engineer Continuing Education/IPSI	\$ 2,000	\$ 1,000
Total	\$ 5,000	\$ 3,600

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

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

**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 as well as cul-de-sac maintenance.

**Significant Goals/Objectives**

- Continue compliance with the National Pollution Discharge Elimination System (NPDES) mandate
- Perform catch basin improvements to the storm sewer system south of Route 22, east of Riverwoods Road
- Continue the Village corridor enhancement program (Village Board directed goal)
- Develop a long-term maintenance program for stormwater detention basins and drainage ditches
- Research and implement two "green" initiatives for street maintenance
- Increase the use of liquid de-icers in the snow and ice control program

**Capital Projects**

- Street Resurfacing Program	\$ 265,000
- Stormwater System Repairs	\$ 30,000
- Pavement Striping	\$ 7,500
- Vehicle Rehabilitation	\$ 9,000
- Dewatering Pump (6") Replacement*	\$ 17,500
- Concrete Saw	\$ 2,000
	\$ 331,000

\*Multiple Funds/Divisions

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

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

Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ 381,355	\$ 423,994	\$ 385,000	\$ 380,000	\$ <b>390,000</b>
Contractual Services	\$ 202,227	\$ 202,359	\$ 240,000	\$ 236,900	\$ <b>223,700</b>
Commodities	\$ 103,988	\$ 130,639	\$ 228,000	\$ 161,500	\$ <b>85,200</b>
Other Charges	\$ 139,797	\$ 148,906	\$ 164,500	\$ 148,800	\$ <b>158,000</b>
Capital Outlay	\$ 412,202	\$ 479,406	\$ 2,910,000	\$ 2,211,500	\$ <b>331,000</b>
<b>TOTAL</b>	<b>\$ 1,239,569</b>	<b>\$ 1,385,304</b>	<b>\$ 3,927,500</b>	<b>\$ 3,138,700</b>	<b>\$ 1,187,900</b>

**Staffing (Full Time Equivalents)**

	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Director of Public Works	0.25	0.25	0.25	0.25	<b>0.25</b>
Superintendent-Streets/Parks	0.50	0.50	0.50	0.50	<b>0.50</b>
General Maintenance-Streets	3.00	3.00	4.00	4.00	<b>4.00</b>
Laborer	1.00	1.00	0.00	0.00	<b>0.00</b>
Public Works Facility Secretary	0.25	0.25	0.25	0.25	<b>0.25</b>
Summer Laborer	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<b><u>0.25</u></b>
Total	5.25	5.25	5.25	5.25	<b>5.25</b>

**Performance Indicators**

Indicator	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Streets cleaned-miles	620	548	200	350	<b>350</b>
Hours per asphalt patching-tons	NA	41	15	35	<b>35</b>
Pct. catch basins requiring repair	6%	2%	5%	20%	<b>10%</b>
Snow events/Salt spread-tons	31/1190	39/1465	25/1200	22/700	<b>20/900</b>
Pct. storm sewer system inspected	NA	35%	25%	25%	<b>25%</b>
Cubic yards of leaves collected	5,930	6,110	6,000	6,000	<b>6,000</b>
Service requests	393	450	450	600	<b>600</b>
Hour of collection/ cubic yards of leaves	0.28	0.27	0.25	0.25	<b>0.25</b>
Av. No. days to complete service request	NA	10	10	18	<b>20</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 21-DISBURSEMENTS/STREETS & STORM DRAINAGE**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 299,484	\$ 323,363	\$ 340,000	\$ 340,000	\$ 345,000
6020 OVERTIME SALARIES	\$ 81,871	\$ 100,631	\$ 45,000	\$ 40,000	\$ 45,000
	\$ 381,355	\$ 423,994	\$ 385,000	\$ 380,000	\$ 390,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 2,720	\$ 2,426	\$ 2,000	\$ 1,800	\$ 1,800
6185 ELECTRIC UTILITIES	\$ 13,219	\$ 15,004	\$ 16,000	\$ 17,500	\$ 17,500
6190 OUTSIDE SERVICES	\$ 186,288	\$ 184,929	\$ 222,000	\$ 217,600	\$ 204,400
	\$ 202,227	\$ 202,359	\$ 240,000	\$ 236,900	\$ 223,700
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 16,227	\$ 14,662	\$ 13,000	\$ 11,000	\$ 8,500
6231 REPAIR & RESTORATION	\$ 15,013	\$ 17,685	\$ 17,000	\$ 12,900	\$ 10,400
6235 CONSTRUCTION MATERIALS	\$ 1,339	\$ 2,808	\$ 3,000	\$ 2,500	\$ 3,200
6240 SNOW AND ICE CONTROL	\$ 71,409	\$ 95,484	\$ 195,000	\$ 135,100	\$ 63,100
	\$ 103,988	\$ 130,639	\$ 228,000	\$ 161,500	\$ 85,200
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 129	\$ 133	\$ 200	\$ 200	\$ 200
6320 VEHICLE EXPENSE	\$ 132,983	\$ 138,883	\$ 156,100	\$ 142,000	\$ 150,900
6330 PROFESSIONAL DEVELOPMENT	\$ 607	\$ 1,285	\$ 2,000	\$ 1,000	\$ 1,000
6360 UNIFORMS	\$ 3,336	\$ 2,354	\$ 3,500	\$ 3,200	\$ 3,400
6386 MINOR EQUIPMENT	\$ 2,242	\$ 5,505	\$ 2,000	\$ 1,700	\$ 1,800
6390 BUSINESS EXPENSES	\$ 500	\$ 746	\$ 700	\$ 700	\$ 700
	\$ 139,797	\$ 148,906	\$ 164,500	\$ 148,800	\$ 158,000
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ 3,884	\$ 37,714	\$ 179,000	\$ 164,600	\$ 9,000
6430 CAPITAL PROJECTS	\$ 311,817	\$ 382,989	\$ 2,601,000	\$ 1,968,000	\$ 302,500
6440 OTHER EQUIPMENT	\$ 96,501	\$ 58,703	\$ 130,000	\$ 78,900	\$ 19,500
	\$ 412,202	\$ 479,406	\$ 2,910,000	\$ 2,211,500	\$ 331,000
<b>TOTAL DISBURSEMENTS</b>	\$ 1,239,569	\$ 1,385,304	\$ 3,927,500	\$ 3,138,700	\$ 1,187,900

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6190 Outside Services</b>		
Compost Disposal (Leaves, Yard Waste)	\$ 55,000	\$ 55,000
Curb Replacement Program	\$ -	\$ 1,000
Equipment Rental	\$ 500	\$ 1,000
Fall Brush Collection	\$ 14,000	\$ -
First Aid Supplies	\$ 500	\$ -
Miscellaneous Disposal Fees	\$ 7,000	\$ 7,000
Mosquito Abatement	\$ 70,000	\$ 70,000
Parkway Restoration	\$ 1,500	\$ 1,000
Satellite Weather Center	\$ 3,500	\$ 2,000
Storm Sewer Cleaning	\$ 2,000	\$ 1,800
Street Light Repairs	\$ 2,000	\$ 2,000
Street Repairs	\$ 6,000	\$ 5,000
Street Sweeping	\$ 40,000	\$ 35,000
Traffic Signal Maintenance	\$ 20,000	\$ 23,600
Total	\$ 222,000	\$ 204,400
<b>6230 Maintenance Materials</b>		
Leaf Bags	\$ 4,000	\$ -
Road Maintenance Materials	\$ 2,000	\$ -
Street Light Accessories	\$ 2,000	\$ 1,800
Street Maintenance Equipment	\$ 1,000	\$ 900
Street Sign Materials, Frames, etc.	\$ 3,000	\$ 4,900
Supplies - Cleaning, Paint, Safety, Fasteners	\$ 1,000	\$ 900
Total	\$ 13,000	\$ 8,500
<b>6231 Repair &amp; Restoration</b>		
Gravel & Sand	\$ 500	\$ -
Parkway Restoration	\$ 1,000	\$ 900
Road Repair Materials	\$ 2,000	\$ 3,300
Storm Sewer Materials	\$ 1,000	\$ 1,200
Streetscape Restoration Materials (Includes Cul-de-Sacs)	\$ 9,500	\$ 5,000
Street Sign Frames	\$ 3,000	\$ -
Total	\$ 17,000	\$ 10,400
<b>6235 Construction Material</b>		
Concrete & Supplies	\$ 500	\$ 400
Gravel & Sand	\$ 500	\$ 800
Lumber	\$ 500	\$ 400
Storm Sewer Construction Materials	\$ 1,000	\$ 1,500
Traffic Safety Materials	\$ 500	\$ 500
Total	\$ 3,000	\$ 3,600
<b>6240 Snow &amp; Ice Control</b>		
Rock Salt and De-icing Materials	\$ 190,000	\$ 58,500
Sidewalk Ice Melt	\$ 1,000	\$ 1,000
Snow Plow Cutting Edges	\$ 4,000	\$ 3,600
Total	\$ 195,000	\$ 63,100

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>	<b>01-22 Parks &amp; Grounds</b>
---------------------	---------------------	----------------------------------

**Function**

This division is responsible for the maintenance of nine Village parks totalling 311 acres, 128 acres of open space, 6 medians in Route 22 and 29 subdivision entrances. In addition, the North/South Bike Path, the East/West Bike Path and Village-owned facilities are maintained.

**Significant Goals/Objectives**

- Monitor and evaluate the maintenance taking place in all Village parks
- Implement transportation corridor landscaping enhancements (Village Board directed goal)
- Research and implement two "green" initiatives for parks maintenance
- Inventory all playground equipment and develop a replacement schedule

**Capital Projects**

- Corridor Enhancement-Riverwoods Road Roundabout	\$	85,000
- Automated External Defibrillator	\$	<u>1,500</u>
	\$	86,500

\*Multiple Funds/Divisions

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>				<b>01-22 Parks &amp; Grounds</b>
Description	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Personal Services	\$ 542,710	\$ 585,056	\$ 594,000	\$ 570,000	\$ 407,000
Contractual Services	\$ 298,755	\$ 313,249	\$ 343,000	\$ 298,400	\$ 79,300
Commodities	\$ 51,768	\$ 49,379	\$ 60,000	\$ 40,500	\$ 45,800
Other Charges	\$ 108,302	\$ 111,181	\$ 125,500	\$ 114,800	\$ 116,300
Capital Outlay	\$ 396,575	\$ 239,809	\$ 224,500	\$ 176,400	\$ 86,500
<b>TOTAL</b>	\$ 1,398,110	\$ 1,298,674	\$ 1,347,000	\$ 1,200,100	\$ 734,900

**Staffing (Full Time Equivalent)**

	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Director of Public Works	0.25	0.25	0.25	0.25	<b>0.125</b>
Superintendent-Streets/Parks	0.50	0.50	0.50	0.50	<b>0.50</b>
Assistant to the Director of Public Works	0.50	0.50	0.50	0.50	<b>0.00</b>
Facilities Manager	0.00	0.00	0.00	0.00	<b>0.75</b>
Parks Supervisor	0.00	0.00	1.00	1.00	<b>0.00</b>
General Maintenance-Parks	6.00	6.00	5.00	5.00	<b>4.00</b>
Gardener	0.25	0.25	0.25	0.25	<b>0.00</b>
Intern	0.25	0.25	0.25	0.25	<b>0.00</b>
Public Works Facility Secretary	0.25	0.25	0.25	0.25	<b>0.25</b>
Summer Laborer	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<b><u>1.75</u></b>
Total	10.00	10.00	10.00	10.00	<b>7.375</b>

**Performance Indicators**

Indicator	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Playground Hrs of Maint/Playground	10.25	30	40	40	<b>30</b>
Hours/ Active Acres Maintained	13	9	10	10	<b>10</b>
Special Events Hours	541	595	530	850	<b>600</b>
Hours of Preparation/Athletic Event	0.60	0.75	0.75	0.75	<b>0.75</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 22-DISBURSEMENTS/PARKS & GROUNDS**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 477,580	\$ 529,614	\$ 542,000	\$ 540,000	\$ 380,000
6020 OVERTIME SALARIES	\$ 65,130	\$ 55,442	\$ 52,000	\$ 30,000	\$ 27,000
	\$ 542,710	\$ 585,056	\$ 594,000	\$ 570,000	\$ 407,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6130 EQUIPMENT MAINTENANCE	\$ 293	\$ 805	\$ 1,500	\$ 1,400	\$ 1,000
6180 GAS UTILITIES	\$ 3,240	\$ 3,583	\$ 4,500	\$ 4,500	\$ 4,600
6185 ELECTRIC UTILITIES	\$ 35,423	\$ 32,709	\$ 40,000	\$ 31,500	\$ 30,000
6190 OUTSIDE SERVICES	\$ 259,799	\$ 276,152	\$ 297,000	\$ 261,000	\$ 43,700
	\$ 298,755	\$ 313,249	\$ 343,000	\$ 298,400	\$ 79,300
<b><u>COMMODITIES</u></b>					
6230 MAINTENANCE MATERIALS	\$ 44,408	\$ 41,971	\$ 49,000	\$ 33,000	\$ 39,000
6231 REPAIR & RESTORATION	\$ 3,708	\$ 3,123	\$ 6,000	\$ 5,000	\$ 2,300
6235 CONSTRUCTION MATERIALS	\$ 3,652	\$ 4,285	\$ 5,000	\$ 2,500	\$ 4,500
	\$ 51,768	\$ 49,379	\$ 60,000	\$ 40,500	\$ 45,800
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 1,035	\$ 760	\$ 800	\$ 800	\$ 700
6320 VEHICLE EXPENSE	\$ 97,507	\$ 101,847	\$ 114,500	\$ 104,000	\$ 107,500
6330 PROFESSIONAL DEVELOPMENT	\$ 1,426	\$ 2,171	\$ 3,000	\$ 2,600	\$ 2,000
6340 PUBLICATIONS	\$ 153	\$ 162	\$ 200	\$ 100	\$ 100
6360 UNIFORMS	\$ 5,909	\$ 3,838	\$ 5,000	\$ 5,000	\$ 4,200
6386 MINOR EQUIPMENT	\$ 1,825	\$ 1,545	\$ 1,500	\$ 1,800	\$ 1,200
6390 BUSINESS EXPENSES	\$ 447	\$ 858	\$ 500	\$ 500	\$ 600
	\$ 108,302	\$ 111,181	\$ 125,500	\$ 114,800	\$ 116,300
<b><u>CAPITAL OUTLAY</u></b>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ 309,860	\$ 185,803	\$ 134,000	\$ 95,600	\$ 85,000
6440 OTHER EQUIPMENT	\$ 86,715	\$ 54,006	\$ 90,500	\$ 80,800	\$ 1,500
6470 TRANSFER TO PARK DEVELOP	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 396,575	\$ 239,809	\$ 224,500	\$ 176,400	\$ 86,500
<b>TOTAL DISBURSEMENTS</b>	\$ 1,398,110	\$ 1,298,674	\$ 1,347,000	\$ 1,200,100	\$ 734,900

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6190 Outside Services</b>		
Equipment Rental	\$ 1,500	\$ 1,500
Fertilization	\$ 11,000	\$ 9,900
Landscape/Corridor Maintenance	\$ 142,000	\$ -
Miscellaneous Disposal Fees	\$ 6,000	\$ 6,000
Natural Area Management	\$ 95,000	\$ -
Park Irrigation & Electrical	\$ 12,000	\$ 12,000
Playground Safety Surface	\$ 8,000	\$ 8,000
Soil Analysis	\$ 500	\$ -
Spring Lake Maintenance	\$ 4,500	\$ 6,300
Tennis Court Maintenance	\$ 1,500	\$ -
Wildlife Management	\$ 15,000	\$ -
Total	\$ 297,000	\$ 43,700
<b>6230 Maintenance Materials</b>		
Calcined Clay	\$ 500	\$ 500
Chemicals	\$ 3,000	\$ 2,700
Fertilizer	\$ 500	\$ 500
Grass Seed & Top Soil	\$ 3,000	\$ 2,700
Lighting Materials	\$ 1,000	\$ 900
Mulch	\$ 4,000	\$ 3,600
North Park	\$ 32,000	\$ 25,000
Paint & Supplies	\$ 500	\$ 700
Plantings	\$ 3,000	\$ 1,000
Sand	\$ 1,000	\$ 1,000
Tennis Court Windscreen Replacement	\$ 500	\$ 400
Total	\$ 49,000	\$ 39,000
<b>6231 Repair &amp; Restoration</b>		
Amenities Repair Materials	\$ 200	\$ 100
Landscape Restoration Materials	\$ 1,000	\$ 500
Miscellaneous Repair Supplies	\$ 300	\$ 200
Paint & Supplies	\$ 300	\$ 300
Plantings	\$ 3,000	\$ 500
Playground Safety Maintenance	\$ 1,200	\$ 700
Total	\$ 6,000	\$ 2,300
<b>6235 Construction Material</b>		
Concrete	\$ 500	\$ 500
Lumber & Steel	\$ 1,000	\$ 1,000
Plantings	\$ 3,000	\$ 2,500
Sand & Gravel	\$ 500	\$ 500
Total	\$ 5,000	\$ 4,500
<b>6310 Memberships</b>		
Illinois Parks & Recreation Association	\$ 400	\$ 400
Sports Turf Managers Association	\$ 400	\$ 300
Chicago Botanic Garden	\$ -	\$ -
Arborist Certification	\$ -	\$ -
Total	\$ 800	\$ 700

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>	<b>01-23 Recreation</b>
---------------------	---------------------	-------------------------

**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**

- Replace the printed version of the program directory (done three times a year) with an internet version
- 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
- Coordinate the Memorial Day Ceremony

**Capital Projects**

- None

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

General Fund	Public Works				01-23 Recreation
Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ 94,517	\$ 116,908	\$ 133,000	\$ 124,000	\$ <b>91,000</b>
Contractual Services	\$ 234,020	\$ 239,567	\$ 251,000	\$ 211,900	\$ <b>181,300</b>
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 10,674	\$ 9,189	\$ 13,000	\$ 5,000	\$ <b>6,800</b>
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 339,211	\$ 365,664	\$ 397,000	\$ 340,900	\$ <b>279,100</b>

**Staffing (Full Time Equivalents)**

	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Assistant to the Director of Public Works	0.25	0.25	0.25	0.25	<b>0.00</b>
Recreation Supervisor	1.50	1.50	1.00	1.00	<b>1.00</b>
Recreation Associate	0.00	0.00	0.50	0.50	<b>0.00</b>
Lifeguard	1.25	1.25	1.25	1.25	<b>1.25</b>
Recreation Intern	0.25	0.25	0.25	0.25	<b>0.25</b>
Seasonal Recreation Workers	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<b><u>0.10</u></b>
Total	3.35	3.35	3.35	3.35	<b>2.60</b>

**Performance Indicators**

Indicator	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
No. of Patrons	2,877	2,967	3,500	3,077	<b>3,100</b>
No. of Season Tags	447	396	450	327	<b>330</b>
No. of Daily Tags	1,226	1,284	1,300	1,413	<b>1,400</b>
Swimming Days	84	87	84	87	<b>84</b>
Total Revenues	\$9,943	\$9,436	\$11,500	\$9,150	\$ <b>9,000</b>
No. of Recreational Programs	194	234	240	286	<b>240</b>
No. of Participants	560	588	700	541	<b>540</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 23-DISBURSEMENTS/RECREATION**

<u>ACCT DESCRIPTION</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<u>Budget 2010</u>
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 90,628	\$ 111,742	\$ 126,000	\$ 120,000	\$ 87,000
6020 OVERTIME SALARIES	\$ 3,889	\$ 5,166	\$ 7,000	\$ 4,000	\$ 4,000
	\$ 94,517	\$ 116,908	\$ 133,000	\$ 124,000	\$ 91,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6120 PRINTING	\$ 11,347	\$ 10,612	\$ 14,000	\$ 12,400	\$ 8,300
6130 EQUIPMENT MAINTENANCE	\$ 218	\$ 327	\$ 1,000	\$ 300	\$ 500
6140 PROFESSIONAL SERVICES	\$ 66,443	\$ 68,240	\$ 74,000	\$ 69,500	\$ 70,000
6190 OUTSIDE SERVICES	\$ 156,012	\$ 160,388	\$ 162,000	\$ 129,700	\$ 102,500
	\$ 234,020	\$ 239,567	\$ 251,000	\$ 211,900	\$ 181,300
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 953	\$ 1,253	\$ 1,200	\$ 900	\$ 900
6330 PROFESSIONAL DEVELOPMENT	\$ 3,837	\$ 2,956	\$ 3,000	\$ 600	\$ 1,700
6340 PUBLICATIONS	\$ 444	\$ 39	\$ 300	\$ 100	\$ 100
6360 UNIFORMS	\$ 1,728	\$ 2,110	\$ 3,000	\$ 1,000	\$ 1,200
6386 MINOR EQUIPMENT	\$ 2,017	\$ 1,113	\$ 2,500	\$ 800	\$ 1,300
6390 BUSINESS EXPENSES	\$ 1,695	\$ 1,718	\$ 3,000	\$ 1,600	\$ 1,600
	\$ 10,674	\$ 9,189	\$ 13,000	\$ 5,000	\$ 6,800
<b>TOTAL DISBURSEMENTS</b>	\$ 339,211	\$ 365,664	\$ 397,000	\$ 340,900	\$ 279,100

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6120 Printing</b>		
Recreation Directories (3)	\$ 12,000	\$ 6,500
Recreation Printing	\$ 2,000	\$ 1,800
Total	\$ 14,000	\$ 8,300
<b>6140 Professional Services</b>		
Special Recreation Association Membership	\$ 74,000	\$ 70,000
<b>6190 Outside Services</b>		
4th of July Fireworks	\$ 25,000	\$ 20,000
Recreational Programming	\$ 100,000	\$ 52,000
Special Events	\$ 37,000	\$ 30,500
Total	\$ 162,000	\$ 102,500
<b>6310 Memberships</b>		
Illinois Parks & Recreation Association	\$ 700	\$ 600
National Recreation & Parks Association	\$ 500	\$ 300
Total	\$ 1,200	\$ 900
<b>6330 Professional Development</b>		
Seminars/Conferences	\$ 2,500	\$ 1,500
Tuition Reimbursement	\$ 300	\$ -
Workplace Safety Training	\$ 200	\$ 200
Total	\$ 3,000	\$ 1,700
<b>6390 Business Expense</b>		
Meeting Refreshments	\$ 500	\$ 200
Recreational Programming Supplies	\$ 2,500	\$ 1,400
	\$ 3,000	\$ 1,600

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>	<b>01-24 Environmental Services</b>
---------------------	---------------------	-------------------------------------

**Function**

The Environmental Services Division is responsible for working to improve the environmental well being of our community through education and management of the Village's natural resources. The division evaluates alternatives which are cost-effective and environmentally sound. The Division maintains, enhances and protects trees on Village property, 128 acres of open space, 6 medians in Route 22 and 29 subdivision entrances. The Division is responsible for enforcement of the Tree Preservation and Landscape Code which regulates tree protection measures for new construction, subdivision landscaping installation and tree removal operations.

**Significant Goals/Objectives**

- Enforce the Tree Preservation Ordinance
- Continue to achieve Tree City status and secure the Growth Award
- Continue with the parkway tree trimming, public tree reforestation and private tree planting programs
- Continue and enhance programs addressing insect infestation in public and private trees
- Monitor and evaluate the fauna in open spaces
- Investigate methods to improve municipal operations with "green" initiatives (Village Board directed goal)
- Monitor and manage coyotes and other wildlife
- Review the Village Code to ensure environmentally friendly regulations
- Maintenance of Open Space
- Maintenance of formal landscape beds
- Liaison to the Solid Waste Agency of Lake County
- Management of Village's waster hauler program
- Liaison to watershed and other environmental groups
- Provide educational outreach programs

**Capital Projects**

None

\*Multiple Funds/Divisions

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>	<b>01-24 Environmental Services</b>
---------------------	---------------------	-------------------------------------

Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 214,000
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 325,300
Commodities	\$ -	\$ -	\$ -	\$ -	\$ 3,700
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ 10,300
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	<b>\$ 553,300</b>

**Staffing (Full Time Equivalent)**

	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Director of Public Works	0.00	0.00	0.00	0.00	<b>0.125</b>
Environmental Services Supervisor	0.00	0.00	0.00	0.00	<b>1.00</b>
General Maintenance-Open Space	0.00	0.00	0.00	0.00	<b>1.00</b>
Gardener	0.00	0.00	0.00	0.00	<b>0.25</b>
Intern	0.00	0.00	0.00	0.00	<b>0.25</b>
Summer Laborer	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<b><u>0.50</u></b>
Total	0.00	0.00	0.00	0.00	<b>3.125</b>

**Performance Indicators**

Indicator	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Trees Removed	85	92	100	105	<b>100</b>
Trees Planted	87	110	120	110	<b>110</b>
Trees Trimmed	110	488	500	490	<b>480</b>
Acres Sprayed (Gypsy Moth)	95	160	720	700	<b>700</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 24-DISBURSEMENTS/ENVIRONMENTAL SERVICES**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 210,000
6020 OVERTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 4,000
	\$ -	\$ -	\$ -	\$ -	\$ 214,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6130 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 500
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 2,300
6190 OUTSIDE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 322,500
	\$ -	\$ -	\$ -	\$ -	\$ 325,300
<b><u>COMMODITIES</u></b>					
6230 MAINTENANCE MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ 3,000
6231 REPAIR & RESTORATION	\$ -	\$ -	\$ -	\$ -	\$ 700
	\$ -	\$ -	\$ -	\$ -	\$ 3,700
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ 600
6320 VEHICLE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 7,500
6330 PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,400
6340 PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 100
6360 UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ 600
6386 MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6390 BUSINESS EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 100
	\$ -	\$ -	\$ -	\$ -	\$ 10,300
<b><u>CAPITAL OUTLAY</u></b>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
6440 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	\$ -	\$ -	\$ -	\$ -	\$ 553,300

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6140 Professional Services</b>		
Tree Inventory Software Subscription	\$ -	\$ 2,300
Total	\$ -	\$ 2,300
<b>6190 Outside Services</b>		
Emergency Tree Removal	\$ -	\$ 5,000
Gypsy Moth/Emerald Ash Borer Control	\$ -	\$ 65,000
Hazardous & Diseased Tree Removal	\$ -	\$ 20,000
Landscape/Corridor Maintenance	\$ -	\$ 101,000
Natural Area Management	\$ -	\$ 100,000
Plant Health Care	\$ -	\$ 2,000
Reforestation	\$ -	\$ -
Right-of-Way Tree Pruning	\$ -	\$ 20,000
Soils Analysis	\$ -	\$ 500
Wildlife Management	\$ -	\$ 9,000
Total	\$ -	\$ 322,500
<b>6230 Maintenance Materials</b>		
Plantings	\$ -	\$ 3,000
Total	\$ -	\$ 3,000
<b>6231 Repair &amp; Restoration</b>		
Amentities Repairs Materials	\$ -	\$ 100
Landscape Restoration Materials	\$ -	\$ 500
Miscellaneous Repair Supplies	\$ -	\$ 100
Total	\$ -	\$ 700
<b>6310 Memberships</b>		
Arborist Certification	\$ -	\$ 200
Chicago Botanic Garden	\$ -	\$ 100
Illinois Arborist Association	\$ -	\$ 50
International Society of Arborists	\$ -	\$ 105
Morton Arboretum Membership	\$ -	\$ 100
National Arbor Day Foundation	\$ -	\$ 20
Total	\$ -	\$ 575

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>	<b>01-25 Buildings</b>
---------------------	---------------------	------------------------

**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
- Develop written documentation of the buildings maintenance programs
- Develop written procedures for the maintenance and operation of the Village Hall irrigation system
- Research and implement two "green" initiatives for building maintenance

**Capital Projects**

- Diesel Tank Painting\* \$ 1,500

\*Multiple Funds/Divisions

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>	<b>01-25 Buildings</b>
---------------------	---------------------	------------------------

Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ 66,954	\$ 68,595	\$ 71,000	\$ 68,000	\$ 43,000
Contractual Services	\$ 170,203	\$ 142,280	\$ 142,000	\$ 142,500	\$ 114,200
Commodities	\$ 18,703	\$ 19,664	\$ 22,800	\$ 21,000	\$ 19,600
Other Charges	\$ 19,376	\$ 71,817	\$ 15,200	\$ 12,900	\$ 13,700
Capital Outlay	\$ 165,937	\$ 114,283	\$ 102,000	\$ 57,700	\$ 1,500
<b>TOTAL</b>	\$ 441,173	\$ 416,639	\$ 353,000	\$ 302,100	\$ 192,000

**Staffing (Full Time Equivalents)**

	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
General Maintenance-Buildings	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<b>0.25</b>
Total	1.00	1.00	1.00	1.00	<b>0.25</b>

**Performance Indicators**

Indicator	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Custodial Cost/Sq.Ft.	\$1.75	\$1.75	\$1.80	\$1.80	<b>\$1.81</b>
No. of Events*	138	145	190	140	<b>150</b>

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

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 25-DISBURSEMENTS/BUILDINGS**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 60,959	\$ 63,430	\$ 66,000	\$ 66,000	\$ <b>40,000</b>
6020 OVERTIME SALARIES	\$ 5,995	\$ 5,165	\$ 5,000	\$ 2,000	\$ <b>3,000</b>
	\$ 66,954	\$ 68,595	\$ 71,000	\$ 68,000	\$ <b>43,000</b>
<b><u>CONTRACTUAL SERVICES</u></b>					
6130 EQUIPMENT MAINTENANCE	\$ 3,322	\$ 257	\$ 2,000	\$ 2,000	\$ <b>2,000</b>
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
6185 ELECTRIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
6190 OUTSIDE SERVICES	\$ 166,881	\$ 142,023	\$ 140,000	\$ 140,500	\$ <b>112,200</b>
	\$ 170,203	\$ 142,280	\$ 142,000	\$ 142,500	\$ <b>114,200</b>
<b><u>COMMODITIES</u></b>					
6230 MAINTENANCE MATERIALS	\$ 19,768	\$ 17,326	\$ 20,000	\$ 19,000	\$ <b>17,300</b>
6231 REPAIR & RESTORATION	\$ (1,175)	\$ 1,886	\$ 2,000	\$ 1,500	\$ <b>1,800</b>
6235 CONSTRUCTION MATERIALS	\$ 110	\$ 452	\$ 800	\$ 500	\$ <b>500</b>
	\$ 18,703	\$ 19,664	\$ 22,800	\$ 21,000	\$ <b>19,600</b>
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ -	\$ -	\$ 100	\$ -	\$ -
6320 VEHICLE EXPENSE	\$ 4,300	\$ 4,436	\$ 4,400	\$ 4,700	\$ <b>5,000</b>
6330 PROFESSIONAL DEVELOPMENT	\$ 274	\$ -	\$ 300	\$ 200	\$ <b>200</b>
6360 UNIFORMS	\$ 864	\$ 546	\$ 700	\$ 600	\$ <b>600</b>
6386 MINOR EQUIPMENT	\$ 12,861	\$ 65,219	\$ 8,500	\$ 5,700	\$ <b>6,300</b>
6390 BUSINESS EXPENSES	\$ 1,077	\$ 1,616	\$ 1,200	\$ 1,700	\$ <b>1,600</b>
	\$ 19,376	\$ 71,817	\$ 15,200	\$ 12,900	\$ <b>13,700</b>
<b><u>CAPITAL OUTLAY</u></b>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ 97,972	\$ 114,283	\$ 102,000	\$ 57,700	\$ <b>1,500</b>
6440 OTHER EQUIPMENT	\$ 67,965	\$ -	\$ -	\$ -	\$ -
	\$ 165,937	\$ 114,283	\$ 102,000	\$ 57,700	\$ <b>1,500</b>
<b>TOTAL DISBURSEMENTS</b>	\$ 441,173	\$ 416,639	\$ 353,000	\$ 302,100	\$ <b>192,000</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6190 Outside Services</b>		
Audio/Visual Equipment Maintenance	\$ 2,500	\$ 1,000
Custodial Contract for Public Works Facility	\$ 7,000	\$ 9,300
Custodial Contract for Village Hall	\$ 35,000	\$ 28,500
Electrical, Plumbing & Roof Repairs	\$ 11,000	\$ 11,700
Facilities Landscape	\$ 25,000	\$ 24,500
Holiday Lighting	\$ 24,000	\$ -
HVAC, Electrical Maintenance	\$ 20,000	\$ 21,000
Interior Plant Care	\$ 3,000	\$ 3,000
Miscellaneous	\$ 2,000	\$ 2,500
Overhead Door Maintenance	\$ 7,000	\$ 7,200
Painting	\$ 3,000	\$ 1,500
Pond, Swale Maintenance	\$ 500	\$ 2,000
Total	\$ 140,000	\$ 112,200
<b>6230 Maintenance Materials</b>		
Building Commodities	\$ -	\$ 1,200
Holiday Decorations	\$ 2,000	\$ 400
Janitorial Supplies	\$ 2,000	\$ 1,600
Landscaping Materials	\$ 6,000	\$ 3,000
Lighting Products	\$ 1,000	\$ 1,200
Paper Goods	\$ 9,000	\$ 9,000
Safety Supplies	\$ -	\$ 900
Total	\$ 20,000	\$ 17,300
<b>6231 Repair and Restoration</b>		
Building Materials	\$ 300	\$ 300
Cleaning Materials	\$ 300	\$ 300
Paint	\$ 800	\$ 600
Replacement Parts	\$ 600	\$ 600
Total	\$ 2,000	\$ 1,800
<b>6235 Construction Materials</b>		
Fasteners	\$ 200	\$ 100
Lumber	\$ 500	\$ 400
Total	\$ 700	\$ 500
<b>6330 Professional Development</b>		
Technical Workshops	\$ 200	\$ 100
Workplace Safety Training	\$ 100	\$ 100
Total	\$ 300	\$ 200
<b>6386 Minor Equipment</b>		
Hand Tools	\$ 200	\$ 100
Office Furniture/Equipment	\$ 5,000	\$ 3,000
Power Tools	\$ 300	\$ 200
Radio transmitter rental	\$ 3,000	\$ 3,000
Total	\$ 8,500	\$ 6,300

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Finance</b>	<b>01-26 Capital Debt</b>
---------------------	----------------	---------------------------

**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 \$147,000 to the Water and Sewer Improvement Fund for debt service
- Transfer \$50,000 to the E 911 Fund for operations

**Capital Projects**

- None

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>General Fund</b>	<b>Finance</b>	<b>01-26 Capital Debt</b>
---------------------	----------------	---------------------------

Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	<u>\$ 3,419,339</u>	<u>\$ 1,094,339</u>	<u>\$ 1,466,000</u>	<u>\$ 1,437,000</u>	<u>\$ 780,600</u>
<b>TOTAL</b>	<b>\$ 3,419,339</b>	<b>\$ 1,094,339</b>	<b>\$ 1,466,000</b>	<b>\$ 1,437,000</b>	<b>\$ 780,600</b>

**Staffing (Full Time Equivalents)**

No staff is funded through this account

**Performance Indicators**

None

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT. 26-DISBURSEMENTS/CAPITAL DEBT**

<u>ACCT DESCRIPTION</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
<u>CAPITAL OUTLAY/DEBT</u>					
6470 TRANSFERS OUT	\$ 3,022,000	\$ 697,000	\$ 947,000	\$ 947,000	\$ 197,000
6471 LOAN PAYMENTS	\$ 397,339	\$ 397,339	\$ 519,000	\$ 490,000	\$ 583,600
	\$ 3,419,339	\$ 1,094,339	\$ 1,466,000	\$ 1,437,000	\$ 780,600
<b>TOTAL DISBURSEMENTS</b>	\$ 3,419,339	\$ 1,094,339	\$ 1,466,000	\$ 1,437,000	\$ 780,600

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

**6470 Transfer to Utility Capital Projects and Debt**

	Budget 2009
Transfer to E911 Fund for Operations	\$ -
Transfer to Utility Debt and Capital Projects	\$ 197,000
Transfer to Police Pension Fund for Funding Ratio Improvements	\$ -
Loan to TIF Fund	\$ 750,000
Reserve Transfer	\$ -
	<u>\$ 947,000</u>

Budget 2010	
\$	<b>50,000</b>
\$	<b>147,000</b>
\$	-
\$	-
\$	-
\$	-
\$	<b>197,000</b>

**Outstanding Debt Schedule Payments**

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

**(General Fund - 50%, Park Development Fund - 50%)**

	Year	Rate	Principal	Interest	Total
6471	2010	3.625%	\$ 316,666	\$ 80,204	\$ 396,870
	2011	3.625%	\$ 328,250	\$ 68,620	\$ 396,870
	2012	3.625%	\$ 340,257	\$ 56,613	\$ 396,870
	2013	3.625%	\$ 352,703	\$ 44,167	\$ 396,870
	2014	3.625%	\$ 365,604	\$ 31,266	\$ 396,870
	2015	3.625%	\$ 378,977	\$ 17,893	\$ 396,870
	2016	3.625%	\$ 194,656	\$ 3,528	\$ 198,184
	Total		\$ 2,277,113	\$ 302,291	\$ 2,579,404

**2009 Schelter Road Reconstruction Loan**

	Year	Rate	Principal	Interest	Total
	2010	3.75%	\$ 133,359	\$ 53,209	\$ 186,568
	2011	3.75%	\$ 138,407	\$ 48,161	\$ 186,568
	2012	3.75%	\$ 143,646	\$ 42,921	\$ 186,567
	2013	3.75%	\$ 149,083	\$ 37,483	\$ 186,566
	2014	3.75%	\$ 154,726	\$ 31,840	\$ 186,566
	2015	3.75%	\$ 160,583	\$ 25,982	\$ 186,565
	2016	3.75%	\$ 166,661	\$ 19,903	\$ 186,564
	2017	3.75%	\$ 172,969	\$ 13,594	\$ 186,563
	2018	3.75%	\$ 179,516	\$ 7,045	\$ 186,561
	2019	3.75%	\$ 53,060	\$ 990	\$ 54,050
			\$ 1,452,010	\$ 281,128	\$ 1,733,138

This page left intentionally blank.



**Village of Lincolnshire 2010 Annual Budget**

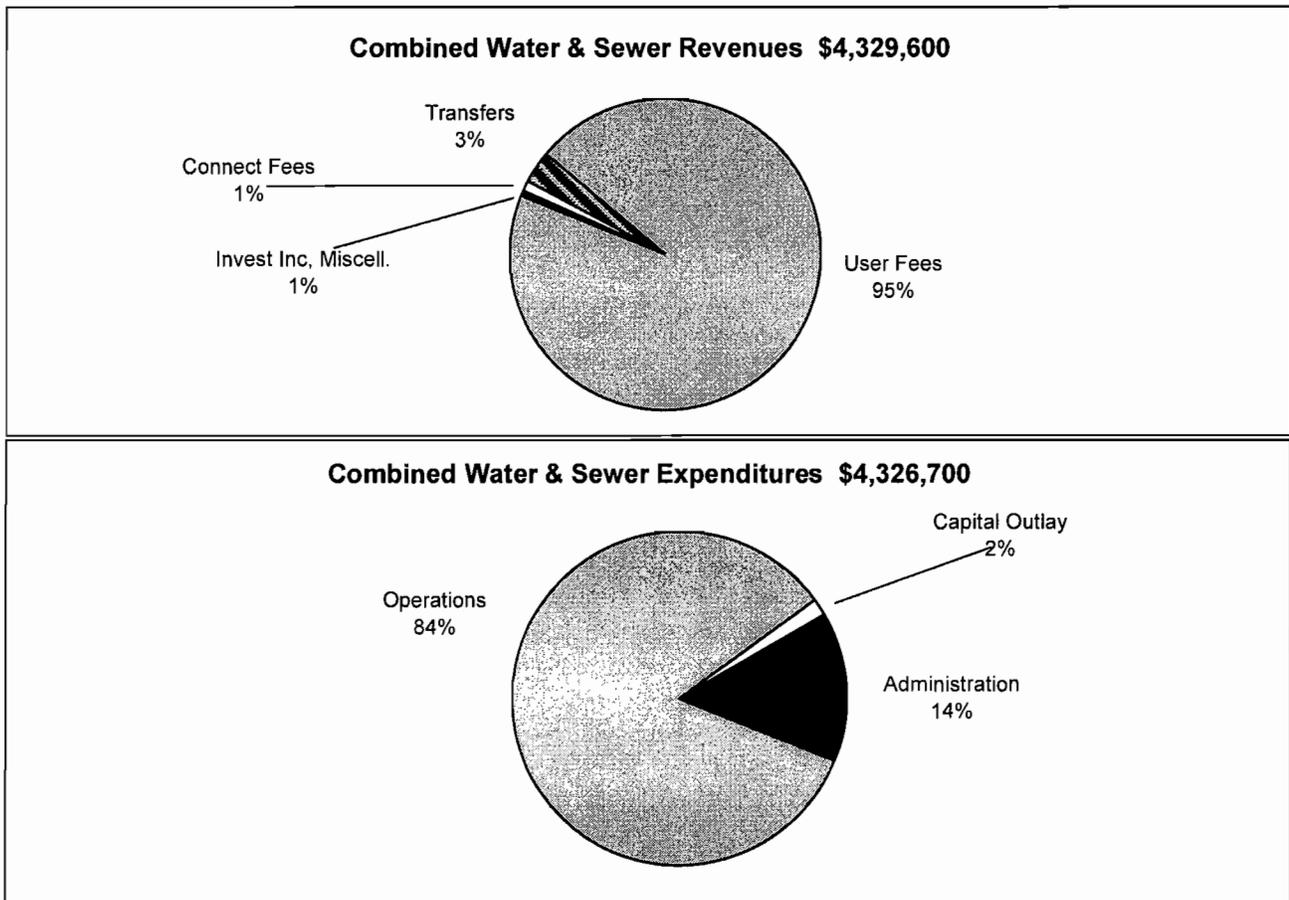
**WATER AND SEWER FUND**

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. Most of the improvements have been completed. One of the largest was construction of a 2 million gallon water reservoir in 1997. Major distribution improvements were completed in 2002 with utility replacement along Route 22 completed in 2003 and 2007 and more will be completed when the road widening continues in 2009. The largest project was the completion of a new 30" water transmission main completed in 2007 at a cost of \$5.5 million.

In 2007, the Village entered into a new 25-year contract to purchase its water from the City of Highland Park assuring a continual supply at competitive rates.

Below is a graphic representation of Combined Water and Sewer Fund revenues and expenses. The graphs include all revenues and expenses of both the Water and Sewer Funds.



Village of Lincolnshire 2010 Annual Budget

**Fund Summary - Water and Sanitary Sewer Funds**

**Water and Sanitary Sewer Fund (02)**

**REVENUES**

	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<b>Licenses &amp; Fees</b>	\$ 3,155,242	\$ 3,340,831	\$ 3,975,000	\$ 3,678,000	<b>\$ 4,050,000</b>
<b>Miscellaneous Revenue</b>	\$ 27,613	\$ 11,278	\$ 27,000	\$ 24,300	<b>\$ 3,400</b>
<b>Other Income</b>	\$ 56,072	\$ 45,392	\$ 15,000	\$ 12,700	<b>\$ 8,000</b>
<b>TOTAL</b>	<b>\$ 3,238,927</b>	<b>\$ 3,397,501</b>	<b>\$ 4,017,000</b>	<b>\$ 3,715,000</b>	<b>\$ 4,061,400</b>
<b>USE OF RESERVES</b>	\$ -	\$ -	\$ 700,000	\$ 553,600	\$ -
<b>FUNDS AVAILABLE</b>	<b>\$ 3,238,927</b>	<b>\$ 3,397,501</b>	<b>\$ 4,717,000</b>	<b>\$ 4,268,600</b>	<b>\$ 4,061,400</b>

**EXPENSES**

	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<b>Personal Services</b>	\$ 564,441	\$ 596,362	\$ 624,000	\$ 605,000	<b>\$ 620,000</b>
<b>Contractual Services</b>	\$ 2,404,300	\$ 2,566,801	\$ 3,162,800	\$ 2,756,800	<b>\$ 3,229,400</b>
<b>Commodities</b>	\$ 30,309	\$ 38,876	\$ 33,800	\$ 31,600	<b>\$ 32,400</b>
<b>Other Charges</b>	\$ 159,691	\$ 165,351	\$ 176,400	\$ 175,200	<b>\$ 176,700</b>
<b>Capital Outlay/Transfers</b>	\$ -	\$ -	\$ 700,000	\$ 700,000	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 3,158,741</b>	<b>\$ 3,367,390</b>	<b>\$ 4,697,000</b>	<b>\$ 4,268,600</b>	<b>\$ 4,058,500</b>

**Water and Sanitary Sewer Improvement Fund (07)**

**REVENUES**

	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<b>Licenses &amp; Fees</b>	\$ 456,940	\$ 45,534	\$ 433,000	\$ 255,600	<b>\$ 23,000</b>
<b>Miscellaneous Revenue</b>	\$ 33,635	\$ -	\$ -	\$ -	<b>\$ -</b>
<b>Other Income</b>	\$ 2,590,820	\$ 355,344	\$ 907,000	\$ 898,000	<b>\$ 219,300</b>
<b>Loan Payments</b>	\$ 87,471	\$ 87,471	\$ 52,000	\$ 51,800	<b>\$ 25,900</b>
<b>TOTAL</b>	<b>\$ 3,168,866</b>	<b>\$ 488,349</b>	<b>\$ 1,392,000</b>	<b>\$ 1,205,400</b>	<b>\$ 268,200</b>

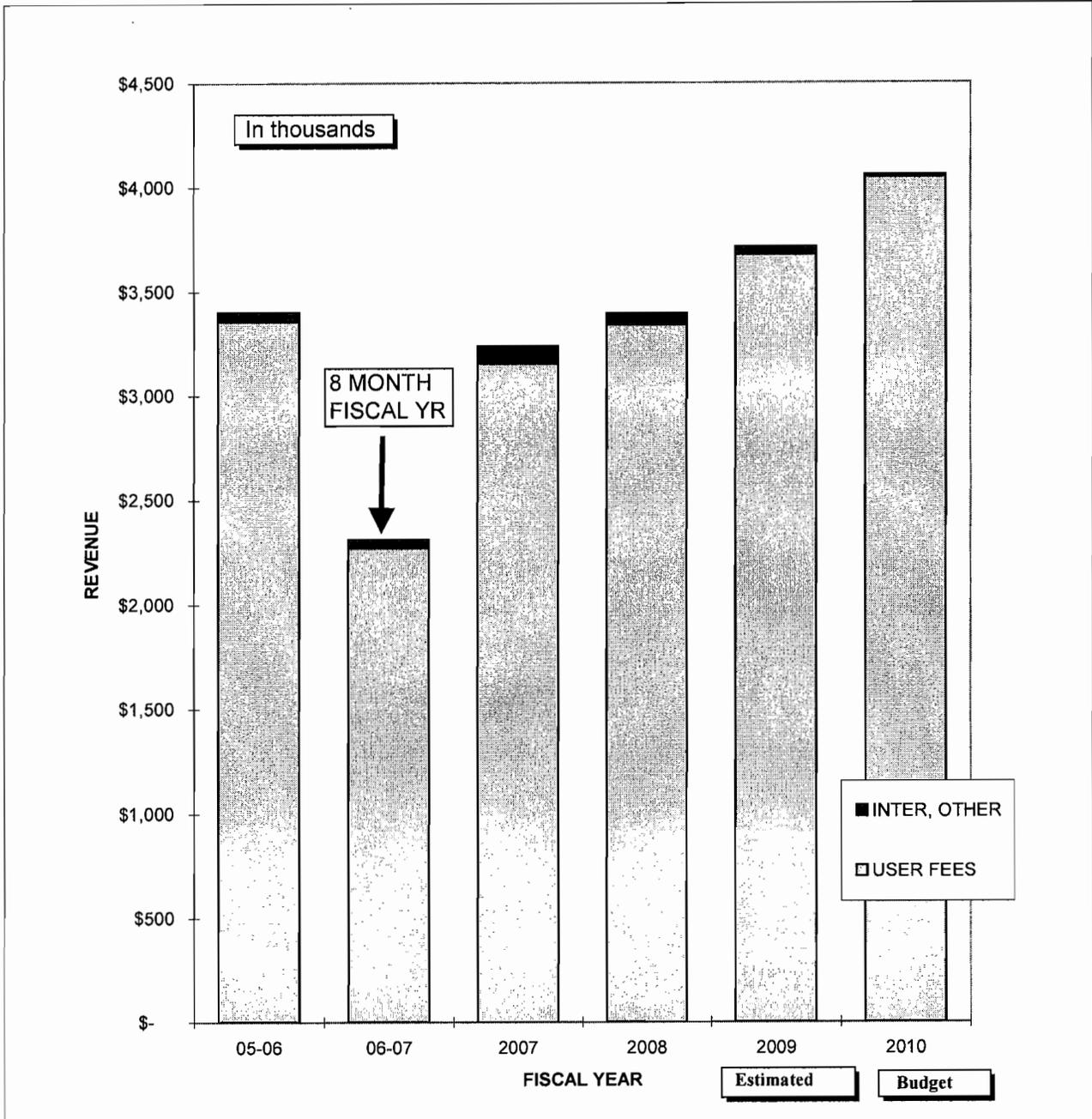
**EXPENSES**

	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<b>Capital Outlay</b>	\$ 5,300,895	\$ 928,548	\$ 817,500	\$ 529,000	<b>\$ 268,200</b>

Village of Lincolnshire 2010 Annual Budget

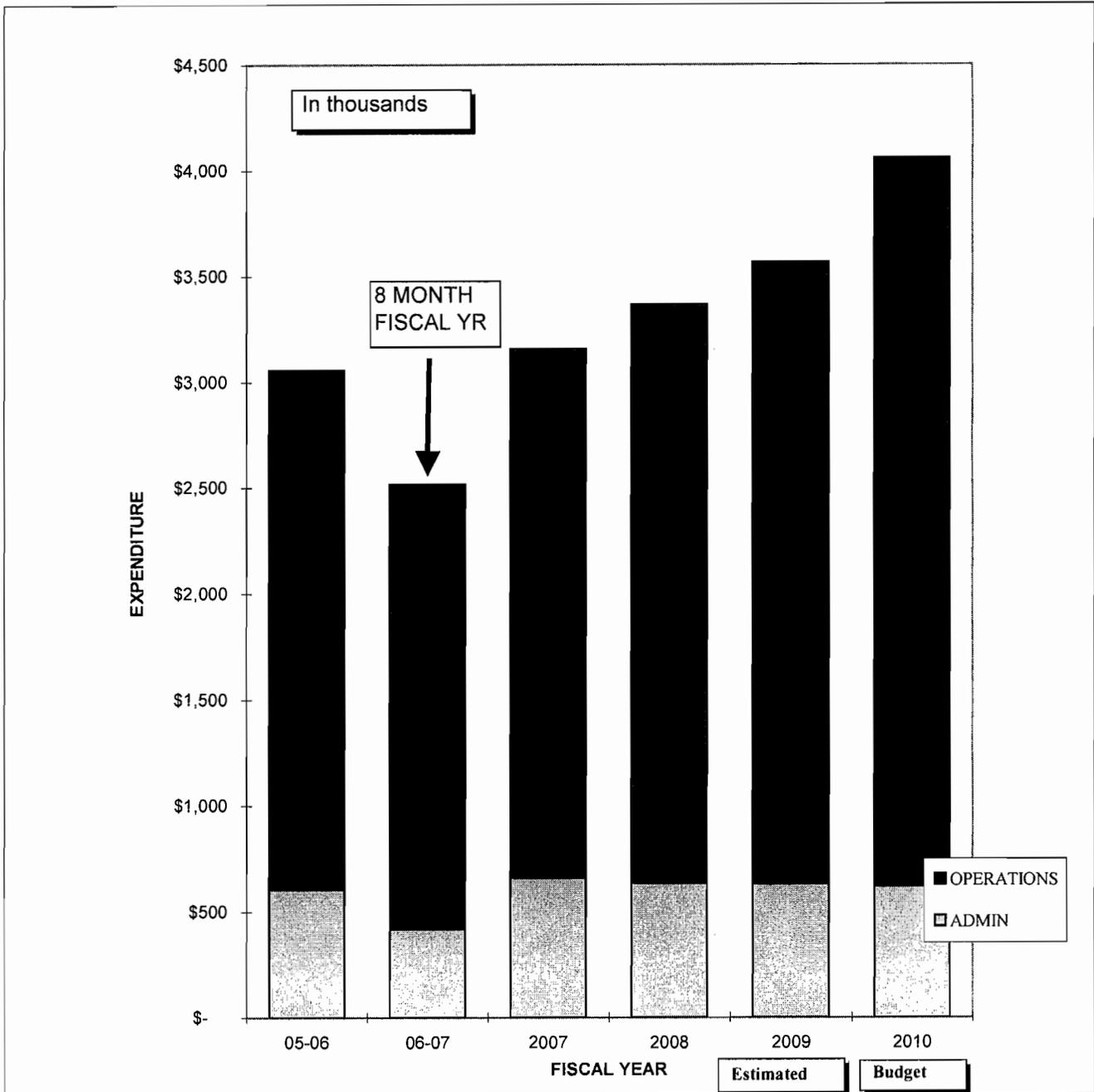
**WATER & SANITARY SEWER FUND**

**HISTORICAL REVENUES**



# WATER & SANITARY SEWER FUND

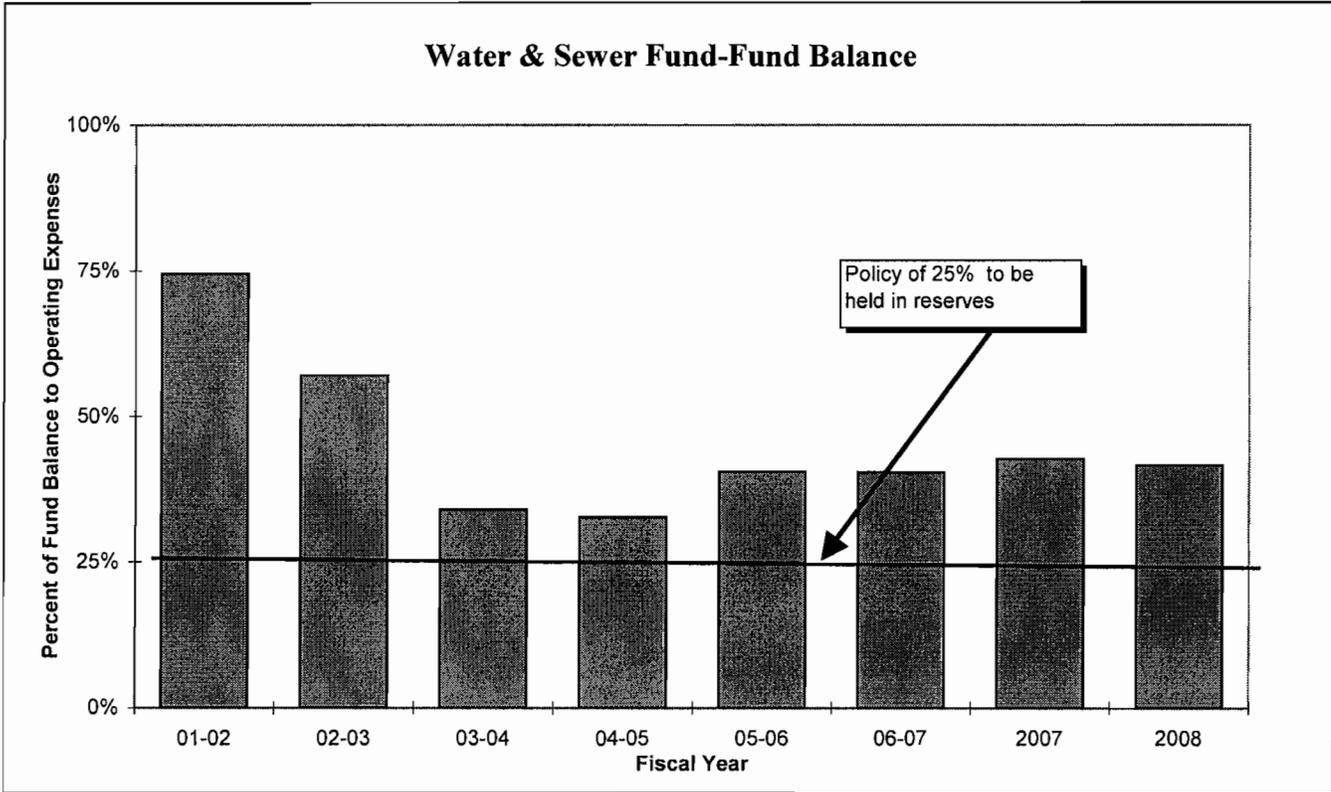
## HISTORICAL EXPENDITURES



Village of Lincolnshire 2010 Annual Budget

**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)		
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%
06-07	1,436	3,554	40%
2007	1,520	3,562	43%
2008	1,561	3,761	42%

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 02- WATER AND SANITARY SEWER FUND**

**REVENUES**

<u>ACCT DESCRIPTION</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b><u>Budget 2010</u></b>
<u>LICENSES &amp; FEES</u>					
4180 WATER/SEWER USER FEES	\$ 3,155,242	\$ 3,340,831	\$ 3,975,000	\$ 3,678,000	\$ 4,050,000
	\$ 3,155,242	\$ 3,340,831	\$ 3,975,000	\$ 3,678,000	\$ 4,050,000
<u>MISCELLANEOUS REVENUE</u>					
4410 SALE OF SURPLUS PROPERTY	\$ 23,513	\$ -	\$ 23,000	\$ 20,300	\$ -
4430 OTHER INCOME	\$ 4,100	\$ 11,278	\$ 4,000	\$ 4,000	\$ 3,400
	\$ 27,613	\$ 11,278	\$ 27,000	\$ 24,300	\$ 3,400
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 56,072	\$ 45,392	\$ 15,000	\$ 12,700	\$ 8,000
	\$ 56,072	\$ 45,392	\$ 15,000	\$ 12,700	\$ 8,000
USE OF RESERVES	\$ -	\$ -	\$ 700,000	\$ 553,600	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 3,238,927</b>	<b>\$ 3,397,501</b>	<b>\$ 4,717,000</b>	<b>\$ 4,268,600</b>	<b>\$ 4,061,400</b>

**Village of Lincolnshire 2010 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 198 million gallons to be consumed for residential use, 252 million gallons for commercial use, and 10 million gallons for municipal use. This estimate is based upon a regular season (not too dry or wet).

Water & Sanitary Sewer Rates:

<u>(All figures per 1,000 gallons)</u>	<u>FY2009</u>	<u>As of 1-1-10</u>	<u>% Change</u>
In-Village Water	\$4.08	\$4.12	1.0%
Out-of-Village Water	\$4.49	\$4.54	1.0%
In-Village Sanitary Sewer	\$4.99	\$5.12	2.6%
Out-of-Village Sewer	\$5.49	\$5.63	2.6%
In-Village Total	\$9.07	\$9.24	1.9%
Out-of-Village Total	\$9.98	\$10.17	1.9%
Total Anticipated Sales	Less Sanitary Sewer Credit	Net Sales	
\$ 4,165,000	\$ 95,000 =	\$ 4,070,000	

**Sale of Surplus Property** Generated from the normal replacement of worn vehicles and equipment  
None in 2010.

**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 2010 Annual Budget

**Program Activity Summary**

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

**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
- Maintain the Village's Supervisory Control and Data Acquisition System
- Audit the Village's "unaccounted for" water usage
- Continue with a Sanitary Sewer inflow and infiltraton elimination program
- Investigate the possibility of maintaining water distribution system pressure through Highland Park

**Capital Projects**

- None

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

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

Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
Personal Services	\$ 211,247	\$ 222,767	\$ 239,000	\$ 231,000	\$ 229,000
Contractual Services	\$ 337,279	\$ 297,186	\$ 320,300	\$ 283,800	\$ 270,900
Commodities	\$ 2,019	\$ 1,595	\$ 1,800	\$ 1,800	\$ 2,000
Other Charges	\$ 109,316	\$ 112,985	\$ 115,900	\$ 115,400	\$ 119,000
<b>TOTAL</b>	<b>\$ 659,861</b>	<b>\$ 634,533</b>	<b>\$ 677,000</b>	<b>\$ 632,000</b>	<b>\$ 620,900</b>

**Staffing (Full Time Equivalents)**

	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
Village Manager	0.20	0.20	0.20	0.20	0.20
Deputy Village Clerk	0.20	0.20	0.20	0.20	0.20
Executive Secretary	0.20	0.20	0.20	0.20	0.20
Administrative Assistant	0.20	0.20	0.20	0.20	0.20
Administrative Clerk	0.10	0.10	0.10	0.10	0.00
Director of Financial Systems	0.20	0.20	0.20	0.20	0.20
Account Clerk Supervisor	0.20	0.20	0.20	0.20	0.20
Secretary/Receptionist	0.20	0.20	0.20	0.20	0.20
Billing Clerk	0.50	0.50	0.50	0.50	0.50
Public Works Director	0.25	0.25	0.25	0.25	0.25
Village Engineer	0.25	0.25	0.00	0.00	0.00
Engineering Supervisor	0.00	0.00	0.25	0.25	0.25
Engineering Inspector	0.00	0.00	0.25	0.25	0.00
Secretary	0.25	0.25	0.25	0.25	0.25
<b>Total</b>	<b>2.75</b>	<b>2.75</b>	<b>3.00</b>	<b>3.00</b>	<b>2.65</b>

**Performance Indicators**

Indicator	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
No. Accounts Serviced	2,420	2,425	2,430	2,428	2,430
No. Utility Permits	46	45	40	40	40

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 02- WATER & SANITARY SEWER FUND**

**DEPT 01-DISBURSEMENTS/ADMINISTRATION**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<u>PERSONAL SERVICES</u>					
6015 REGULAR SALARIES	\$ 210,255	\$ 221,728	\$ 238,000	\$ 230,000	\$ 228,000
6020 OVERTIME SALARIES	\$ 992	\$ 1,039	\$ 1,000	\$ 1,000	\$ 1,000
	\$ 211,247	\$ 222,767	\$ 239,000	\$ 231,000	\$ 229,000
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 6,358	\$ 8,176	\$ 6,200	\$ 5,600	\$ 5,800
6120 PRINTING	\$ 6,214	\$ 6,964	\$ 6,200	\$ 6,000	\$ 3,300
6140 PROFESSIONAL SERVICES	\$ 74,974	\$ 71,975	\$ 95,700	\$ 64,000	\$ 65,000
6155 DATA SYSTEMS	\$ 5,980	\$ 5,674	\$ 6,800	\$ 6,200	\$ 6,400
6160 POSTAGE	\$ 3,410	\$ 3,277	\$ 3,500	\$ 3,200	\$ 5,000
6170 DUPLICATING	\$ 2,417	\$ 1,685	\$ 1,800	\$ 1,800	\$ 1,800
6187 MEDICAL INSURANCE	\$ 108,087	\$ 93,662	\$ 92,100	\$ 90,000	\$ 84,000
6188 GENERAL INSURANCE	\$ 128,460	\$ 103,372	\$ 106,200	\$ 105,500	\$ 98,500
6190 OUTSIDE SERVICES	\$ 1,379	\$ 2,401	\$ 1,800	\$ 1,500	\$ 1,100
	\$ 337,279	\$ 297,186	\$ 320,300	\$ 283,800	\$ 270,900
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 2,019	\$ 1,595	\$ 1,800	\$ 1,800	\$ 2,000
	\$ 2,019	\$ 1,595	\$ 1,800	\$ 1,800	\$ 2,000
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 473	\$ 275	\$ 500	\$ 500	\$ 500
6320 VEHICLE EXPENSE	\$ 3,600	\$ 3,600	\$ 3,000	\$ 3,000	\$ 3,000
6330 PROFESSIONAL DEVELOPMENT	\$ -	\$ 65	\$ 500	\$ 100	\$ 300
6340 PUBLICATIONS	\$ 81	\$ 41	\$ 200	\$ 100	\$ 100
6390 BUSINESS EXPENSES	\$ 105,162	\$ 109,004	\$ 111,700	\$ 111,700	\$ 115,100
	\$ 109,316	\$ 112,985	\$ 115,900	\$ 115,400	\$ 119,000
<b>TOTAL DISBURSEMENTS</b>	\$ 659,861	\$ 634,533	\$ 677,000	\$ 632,000	\$ 620,900

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6120 Printing</b>		
Water/Sewer Bills	\$ 1,500	\$ 1,000
Water/Sewer Portion of Printing Expense	\$ 4,700	\$ 2,300
	<u>\$ 6,200</u>	<u>\$ 3,300</u>
<b>6140 Professional Services</b>		
Geographic Information System Services	\$ 33,000	\$ 20,900
Miscellaneous Engineering Reviews	\$ 8,000	\$ -
Sanitary Sewer Study	\$ 10,000	\$ 10,000
Water and Sewer Model Updates	\$ 7,000	\$ -
Water/Sewer Portion of Audit	\$ 13,700	\$ 14,100
Water/Sewer Portion of Legal Expense	\$ 24,000	\$ 20,000
Total	<u>\$ 95,700</u>	<u>\$ 65,000</u>
<b>6190 Outside Services</b>		
Miscellaneous	\$ 400	\$ 400
Public Meeting Webcasting	\$ 450	\$ -
Records Storage Conversion	\$ 300	\$ -
Village Notification System	\$ 650	\$ 650
Total	<u>\$ 1,800</u>	<u>\$ 1,050</u>
<b>6310 Memberships</b>		
American Public Works Association	\$ 200	\$ 200
American Society of Civil Engineers	\$ 100	\$ 100
American Water Works Association	\$ 100	\$ 100
Illinois Chapter - American Water Works Association	\$ 100	\$ 100
Total	<u>\$ 500</u>	<u>\$ 500</u>
<b>6320 Vehicle Expense</b>		
One-Third of Two Monthly Vehicle Allowances	\$ 3,000	\$ 3,000
Total	<u>\$ 3,000</u>	<u>\$ 3,000</u>
<b>6390 Business Expense</b>	18.42%	19.50%
W/S Portion-IMRF/FICA	\$ 601,000	\$ 590,000
	\$ 110,704	\$ 115,100

Village of Lincolnshire 2010 Annual Budget

**Program Activity Summary**

<b>Water &amp; Sewer Fund</b>	<b>Public Works</b>	<b>02-02 Operations</b>
-------------------------------	---------------------	-------------------------

**Function**

This division maintains the potable water supply system and the sanitary sewer collection system in the field. These systems will purchase and distribute approximately 450 million gallons of water to users in the coming year.

The division not only installs, reads, tests and repairs all the water billing meters used within the Village's systems, but 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 (81%) of the expenses in the operations account are for the purchase of treated Lake Michigan water from the City of Highland Park (33%) and the treatment of sanitary sewerage by the Lake County Public Works Department (49%).

**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

**Capital Projects**

- None

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>Water &amp; Sewer Fund</b>	<b>Public Works</b>	<b>02-02 Operations</b>
-------------------------------	---------------------	-------------------------

Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ 353,194	\$ 373,595	\$ 385,000	\$ 374,000	<b>\$ 391,000</b>
Contractual Services	\$ 2,067,021	\$ 2,269,615	\$ 2,842,500	\$ 2,473,000	<b>\$ 2,958,500</b>
Commodities	\$ 28,290	\$ 37,281	\$ 32,000	\$ 29,800	<b>\$ 30,400</b>
Other Charges	\$ 50,375	\$ 52,366	\$ 60,500	\$ 59,800	<b>\$ 57,700</b>
Capital Outlay	\$ -	\$ -	\$ 700,000	\$ 700,000	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 2,498,880</b>	<b>\$ 2,732,857</b>	<b>\$ 4,020,000</b>	<b>\$ 3,636,600</b>	<b>\$ 3,437,600</b>

**Staffing (Full Time Equivalents)**

	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Utilities Superintendent	1.00	1.00	1.00	1.00	<b>1.00</b>
General Maintenance-Utilities	4.00	4.00	4.00	4.00	<b>4.00</b>
Public Works Facility Secretary	0.25	0.25	0.25	0.25	<b>0.25</b>
Summer Laborer	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<b><u>0.25</u></b>
Total	5.50	5.50	5.50	5.50	<b>5.50</b>

**Performance Indicators**

Indicator	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
JULIE Utility Locates	2,755	2,674	2,500	2,905	<b>2,920</b>
EDU Connections	149	14	52	67	<b>10</b>
Average Daily Water Usage-Million Gallons	1.488	1.380	1.480	1.310	<b>1.400</b>
Service Requests Completed	1,037	1,107	1,050	903	<b>910</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 02- WATER & SANITARY SEWER FUND**

**DEPT 02-DISBURSEMENTS/OPERATIONS**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 317,908	\$ 340,508	\$ 356,000	\$ 345,000	\$ 362,000
6020 OVERTIME SALARIES	\$ 35,286	\$ 33,087	\$ 29,000	\$ 29,000	\$ 29,000
	\$ 353,194	\$ 373,595	\$ 385,000	\$ 374,000	\$ 391,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 17,801	\$ 16,214	\$ 20,000	\$ 17,900	\$ 18,000
6180 GAS UTILITIES	\$ 2,408	\$ 3,938	\$ 5,000	\$ 4,000	\$ 4,000
6185 ELECTRIC UTILITIES	\$ 102,091	\$ 96,043	\$ 88,000	\$ 88,000	\$ 90,700
6190 OUTSIDE SERVICES	\$ 39,033	\$ 28,590	\$ 41,500	\$ 37,300	\$ 37,800
6195 WATER PURCHASE	\$ 1,029,115	\$ 935,268	\$ 1,080,000	\$ 967,000	\$ 1,125,000
6196 SANITARY SEWER CHARGE	\$ 868,815	\$ 1,181,778	\$ 1,600,000	\$ 1,351,000	\$ 1,675,000
6197 SEWER TRANSMISSION FEE	\$ 7,758	\$ 7,784	\$ 8,000	\$ 7,800	\$ 8,000
	\$ 2,067,021	\$ 2,269,615	\$ 2,842,500	\$ 2,473,000	\$ 2,958,500
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 24,461	\$ 20,694	\$ 22,000	\$ 20,800	\$ 21,400
6236 WATER METERS	\$ 3,829	\$ 16,587	\$ 10,000	\$ 9,000	\$ 9,000
	\$ 28,290	\$ 37,281	\$ 32,000	\$ 29,800	\$ 30,400
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 310	\$ 542	\$ 400	\$ 300	\$ 400
6320 VEHICLE EXPENSE	\$ 42,700	\$ 44,360	\$ 52,000	\$ 52,000	\$ 50,000
6330 PROFESSIONAL DEVELOPMENT	\$ 1,003	\$ 1,699	\$ 2,000	\$ 1,000	\$ 1,000
6360 UNIFORMS	\$ 3,603	\$ 2,639	\$ 3,500	\$ 3,500	\$ 3,500
6386 MINOR EQUIPMENT	\$ 2,030	\$ 2,229	\$ 2,000	\$ 1,900	\$ 1,800
6390 BUSINESS EXPENSES	\$ 729	\$ 897	\$ 600	\$ 1,100	\$ 1,000
	\$ 50,375	\$ 52,366	\$ 60,500	\$ 59,800	\$ 57,700
<u>CAPITAL OUTLAY</u>					
6470 TRANSFER TO WSI	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ -
6471 LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 2,498,880</b>	<b>\$ 2,732,857</b>	<b>\$ 4,020,000</b>	<b>\$ 3,636,600</b>	<b>\$ 3,437,600</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6130 Equipment Maintenance</b>		
Emergency Repairs-Reservoirs/Lift Stations	\$ 17,000	\$ 15,300
Maintenance of Emergency Air Packs	\$ 500	\$ 500
Meter Calibration	\$ 2,500	\$ 2,200
Total	\$ 20,000	\$ 18,000
<b>6190 Outside Services</b>		
Emergency Repair and Restoration	\$ 25,000	\$ 22,500
First Aid Supplies	\$ 100	\$ -
IEPA Water Testing	\$ 3,500	\$ 3,200
Instrument Calibration	\$ 400	\$ 400
JULIE One Call System	\$ 4,000	\$ 4,000
Large Meter Testing	\$ 3,500	\$ 3,100
Valve Maintenance Program	\$ 4,000	\$ 3,600
Water Meter Relocation	\$ 1,000	\$ 1,000
Total	\$ 41,500	\$ 37,800
<b>6195 Water Purchase</b>		
Purchase of Water from the City of Highland Park	\$ 1,080,000	\$ 1,125,000
<b>6196 Sanitary Sewer Charges</b>		
Wastewater Treatment Service provided by Lake County	\$ 1,600,000	\$ 1,675,000
<b>6230 Maintenance Materials</b>		
Chlorine Compressed Gas & Detector Solution	\$ 1,000	\$ 2,000
Gravel	\$ 4,000	\$ 3,000
Hydrant Accessories	\$ 4,500	\$ 3,500
JULIE Locating Material	\$ 1,000	\$ 1,700
Lift Station Cleaning Materials	\$ 200	\$ 300
Meter Pit Repair Parts/B-Box Repair Materials	\$ 1,300	\$ 1,300
Miscellaneous - Hardware, Paint, Paper Goods	\$ 2,700	\$ 2,700
Repair Clamps & Fittings	\$ 4,500	\$ 4,000
Safety Supplies	\$ 500	\$ 500
Stand-by Generator Maintenance	\$ 500	\$ 500
Valve Keys & Small Tools	\$ 800	\$ 1,000
Valve Repair Materials	\$ 1,000	\$ 900
Total	\$ 22,000	\$ 21,400

Village of Lincolnshire 2010 Annual Budget

**Program Activity Summary**

<b>Water and Sewer Improvement Fund</b>	<b>Public Works</b>	<b>07-01 Capital</b>
---	---------------------	----------------------

**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
- Develop a long term utility replacement program (Village Board directed goal)

**Capital Projects**

- Vehicle Rehabilitation*	\$ 3,000
- Dewatering Pump (6") Replacement*	\$ 17,500
- Data Processing Replacement*	\$ 4,000
- Water Distribution System Repairs	\$ 25,000
- Sanitary Sewer System Improvements	\$ 20,000
- Diesel Tank Painting*	\$ 1,500
	\$ 71,000

\*Multiple Funds/Divisions

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>Water and Sewer Improvement Fund</b>	<b>Public Works</b>	<b>07-01 Capital</b>
---	---------------------	----------------------

<b>Disbursements</b>	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Est. 2009</b>	<b>Budget 2010</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 5,300,895	\$ 928,548	\$ 817,500	\$ 529,000	\$ 268,200
<b>TOTAL</b>	\$ 5,300,895	\$ 928,548	\$ 817,500	\$ 529,000	\$ 268,200

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

<b>Indicator</b>	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Est. 2009</b>	<b>Budget 2010</b>
EDU Connections	149	14	52	67	6

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**REVENUES**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
<u>LICENSES &amp; FEES</u>					
4186 CONNECTION FEES	\$ 456,940	\$ 45,534	\$ 433,000	\$ 255,600	\$ 23,000
4187 REFUND OF FEES	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 456,940	\$ 45,534	\$ 433,000	\$ 255,600	\$ 23,000
<u>MISCELLANEOUS REVENUE</u>					
4430 OTHER INCOME	\$ 33,635	\$ -	\$ -	\$ -	\$ -
	\$ 33,635	\$ -	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 93,820	\$ 8,344	\$ 10,000	\$ 1,000	\$ 1,000
4540 TRANSFER FR GENERAL FUND	\$ 2,497,000	\$ 347,000	\$ 197,000	\$ 197,000	\$ 147,000
4541 TRANSFER FR WS OPERATIONS	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ -
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
4571 LOAN PAY BY TIF FUND	\$ 87,471	\$ 87,471	\$ 52,000	\$ 51,800	\$ 25,900
	\$ 2,678,291	\$ 442,815	\$ 959,000	\$ 949,800	\$ 173,900
<b>TOTAL REVENUES</b>	\$ 3,168,866	\$ 488,349	\$ 1,392,000	\$ 1,205,400	\$ 196,900
USE OF RESERVES	\$ 2,132,029	\$ 440,199	\$ -	\$ -	\$ 71,300
<b>FUNDS AVAILABLE</b>	\$ 5,300,895	\$ 928,548	\$ 1,392,000	\$ 1,205,400	\$ 268,200

**DISBURSEMENTS**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ 68,775	\$ 68,084	\$ 54,000	\$ 52,500	\$ 3,000
6420 OFFICE EQUIPMENT	\$ 14,884	\$ 11,191	\$ 14,000	\$ 10,000	\$ 4,000
6430 CAPITAL PROJECTS	\$ 4,805,105	\$ 448,092	\$ 299,500	\$ 70,000	\$ 46,500
6440 OTHER EQUIPMENT	\$ 3,652	\$ 8,022	\$ 65,000	\$ 12,500	\$ 17,500
6471 LOAN PAYMENTS	\$ 408,479	\$ 393,159	\$ 385,000	\$ 384,000	\$ 197,200
6490 LOAN TO TIF FUND	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 5,300,895	\$ 928,548	\$ 817,500	\$ 529,000	\$ 268,200
<b>TOTAL DISBURSEMENTS</b>	\$ 5,300,895	\$ 928,548	\$ 817,500	\$ 529,000	\$ 268,200

**Village of Lincolnshire 2010 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	\$ 2,348 per equivalent dwelling unit
Sanitary Sewer Connection	\$ 1,296 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 2010 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**        None

**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:** None.

**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 2010 Annual Budget**

**Outstanding Debt-Scheduled Payments**

**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>
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		\$ 1,405,935	\$ 270,593	\$ 1,676,528



**Village of Lincolnshire 2010 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:

<b>Page</b>	<b>Fund</b>	<b>Primary Revenue Source</b>
134	Motor Fuel Tax	State MFT Allocation Based upon Population
138	Police Pension	Property Tax and Payroll Deductions
144	Illinois Municipal Retirement	Property Tax and Payroll Deductions
146	Vehicle Maintenance	Fund Transfers from General Fund and Water & Sewer Fund Accounts for which Vehicles are Serviced
151	Tax Increment Financing District	Property Tax Increment
155	E911	AT&T Landline Surcharge & Wireless Carrier Surcharge
161	Park Development	Park Donation Fees



Village of Lincolnshire 2010 Annual Budget

**Program Activity Summary**

<b>Motor Fuel Tax Fund</b>	<b>Public Works</b>	<b>03-01</b>
----------------------------	---------------------	--------------

Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 190,000	\$ 190,000	\$ 240,000	\$ 240,000	\$ <b>205,000</b>
<b>TOTAL</b>	\$ 190,000	\$ 190,000	\$ 240,000	\$ 240,000	\$ <b>205,000</b>

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

Indicator	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Miles of Streets Resurfaced	1.63	1.61	1.42	1.42	<b>1.31</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 03 - MOTOR FUEL TAX FUND      REVENUE**

<b>ACCT DESCRIPTION</b>	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Est. 2009</b>	<b>Budget 2010</b>
<b><u>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</u></b>					
4330 ALLOTMENTS	\$ 191,531	\$ 177,014	\$ 191,500	\$ 191,500	\$ 182,000
	\$ 191,531	\$ 177,014	\$ 191,500	\$ 191,500	\$ 182,000
<b><u>OTHER INCOME</u></b>					
4510 INTEREST INCOME	\$ 4,237	\$ 1,587	\$ 2,000	\$ 1,600	\$ 1,500
	\$ 4,237	\$ 1,587	\$ 2,000	\$ 1,600	\$ 1,500
TOTAL REVENUE	\$ 195,768	\$ 178,601	\$ 193,500	\$ 193,100	\$ 183,500
USE OF RESERVES	\$ -	\$ 11,399	\$ 46,500	\$ 46,900	\$ 21,500
FUNDS AVAILABLE	\$ 195,768	\$ 190,000	\$ 240,000	\$ 240,000	\$ 205,000
<b><u>DISBURSEMENTS</u></b>					
<b><u>CAPITAL OUTLAY</u></b>					
6430 CAPITAL PROJECTS	\$ 190,000	\$ 190,000	\$ 240,000	\$ 240,000	\$ 205,000
	\$ 190,000	\$ 190,000	\$ 240,000	\$ 240,000	\$ 205,000
TOTAL DISBURSEMENTS	\$ 190,000	\$ 190,000	\$ 240,000	\$ 240,000	\$ 205,000

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

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

The State projects \$26.30 per capita for the FY 2010 thru April 30, 2010.

The forecast beginning on May 1st is approximately a 2.7% decrease.

7,038	\$26.30	\$	61,700	
7,038	\$25.60	\$	120,115	\$ 181,815

**Interest Income**

Revenue from the investment of idle cash

Village of Lincolnshire 2010 Annual Budget

**Program Activity Summary**

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

**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 2010 Annual Budget**

**Program Activity Summary**

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

Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ -		\$ -	\$ -	\$ -
Contractual Services	\$ 61,996	\$ 61,996	\$ 22,500	\$ 29,500	\$ <b>80,000</b>
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 51,217	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 113,213</b>	<b>\$ 61,996</b>	<b>\$ 22,500</b>	<b>\$ 29,500</b>	<b>\$ 80,000</b>

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

Indicator	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Actuarial Funding Ratio	71.6%	80.7%	80.0%	84.2%	<b>85.0%</b>
Percentage in Equity Investments	45%	45%	45%	45%	<b>45%</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 05 -POLICE PENSION FUND      REVENUE**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<u>TAXES</u>					
4070 REAL ESTATE TAX	\$ 736,773	\$ 813,146	\$ 1,097,000	\$ 1,097,000	\$ 1,016,000
	\$ 736,773	\$ 813,146	\$ 1,097,000	\$ 1,097,000	\$ 1,016,000
<u>MISCELLANEOUS REVENUE</u>					
4425 POLICE CONTRIBUTION	\$ 178,763	\$ 210,578	\$ 203,000	\$ 200,000	\$ 203,000
4430 OTHER INCOME	\$ 375,000	\$ 250,000	\$ -	\$ -	\$ -
	\$ 553,763	\$ 460,578	\$ 203,000	\$ 200,000	\$ 203,000
<u>OTHER INCOME</u>					
4510 INVESTMENT INCOME	\$ 711,654	\$ 1,681,127	\$ 400,000	\$ 600,000	\$ 800,000
	\$ 711,654	\$ 1,681,127	\$ 400,000	\$ 600,000	\$ 800,000
TOTAL REVENUE	\$ 2,002,190	\$ 2,954,851	\$ 1,700,000	\$ 1,897,000	\$ 2,019,000

**DISBURSEMENTS**

CONTRACTUAL SERVICES

6140 PROFESSIONAL SERVICES	\$ 20,682	\$ 20,682	\$ 9,500	\$ 9,500	\$ 16,000
6190 OUTSIDE SERVICES	\$ 41,314	\$ 41,314	\$ 13,000	\$ 20,000	\$ 64,000
	\$ 61,996	\$ 61,996	\$ 22,500	\$ 29,500	\$ 80,000
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ -	\$ 1,453	\$ 1,000	\$ 800	\$ 1,000
6330 PROFESSIONAL DEVELOPMENT	\$ -	\$ 47,106	\$ 2,500	\$ -	\$ -
6390 BUSINESS EXPENSE	\$ 4,994	\$ 17,192	\$ 1,289,000	\$ 2,500	\$ 1,440,000
6391 DISABILITY PAYMENTS	\$ 87,393	\$ 82,053	\$ 85,000	\$ 85,000	\$ 85,000
6392 REFUND OF CONTRIBUTION	\$ 51,217	\$ -	\$ -	\$ -	\$ -
6393 RETIREMENT PAYMENTS	\$ 278,315	\$ 290,193	\$ 300,000	\$ 360,000	\$ 413,000
	\$ 421,919	\$ 437,997	\$ 1,677,500	\$ 448,300	\$ 1,939,000
TOTAL DISBURSEMENTS	\$ 483,915	\$ 499,993	\$ 1,700,000	\$ 477,800	\$ 2,019,000

**Village of Lincolnshire 2010 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 2010 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 2009		<b>Budget 2010</b>
Budgeted sworn salary expense:	\$ 2,041,000		<b>\$ 2,050,000</b>
	9.91%	\$ 202,263	9.91% <b>\$ 203,155</b>

**4430 Other Income**

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

**4510 Interest Income**

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

**Disbursements**

<b>6140 Professional Services</b>			
Actuarial Analysis of Fund Assets	\$	3,000	<b>\$ 3,000</b>
Bookkeeping Services	\$	7,000	<b>\$ 7,000</b>
Legal Fees	\$	5,000	<b>\$ 5,000</b>
		<u>15,000</u>	<b><u>15,000</u></b>
<b>6190 Outside Services</b>			
Medical Examinations	\$	1,500	<b>\$ 1,000</b>
Investment Advisor, Other Invest Charges	\$	45,000	<b>\$ 61,000</b>
Fiduciary Insurance	\$	3,000	<b>\$ 3,000</b>
		<u>49,500</u>	<b><u>65,000</u></b>
<b>6320 Memberships</b>			
Illinois Police Pension Fund Association (IPPFA)	\$	1,000	<b>\$ 1,000</b>
<b>6390 Business Expense</b>		\$ 1,289,000	<b>\$ 1,440,000</b>
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. Tax refunds to citizens are also included here.			
<b>6391 Disability Payments</b>	\$	85,000	<b>\$ 85,000</b>
Amounts paid to members of the Fund or their beneficiaries according to state law			
<b>6393 Retirement Payments</b>	\$	300,000	<b>\$ 413,000</b>
Amounts paid to members of the Fund or their beneficiaries according to state law			

Village of Lincolnshire 2010 Annual Budget

**Program Activity Summary**

<b>IMRF Fund</b>	<b>Finance</b>	<b>06-01</b>
------------------	----------------	--------------

**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 10.77% to 11.85% by the IMRF Board of Trustees, based upon actuarial assumptions. Rates are as follows:

IMRF:	11.85%
FICA:	<u>7.65%</u>
	19.50%
Medicare only:	1.45%

**Significant Goals/Objectives**

- Establish a tax rate that covers the Village's share of IMRF pensions.

**Capital Projects**

- None

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>IMRF Fund</b>	<b>Finance</b>	<b>06-01</b>
------------------	----------------	--------------

Description	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 665,402	\$ 709,007	\$ 718,900	\$ 723,000	\$ 751,000
<b>TOTAL</b>	\$ 665,402	\$ 709,007	\$ 718,900	\$ 723,000	\$ 751,000

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

None

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 06 -ILLINOIS MUNICIPAL RETIREMENT FUND**

**REVENUES**

<u>ACCT DESCRIPTION</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b><u>Budget 2010</u></b>
<u>TAXES</u>					
4070 REAL ESTATE TAX	\$ 396,726	\$ 455,403	\$ 501,000	\$ 500,000	\$ 562,500
	\$ 396,726	\$ 455,403	\$ 501,000	\$ 500,000	\$ 562,500
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 3,343	\$ 1,328	\$ 1,000	\$ 600	\$ 700
4520 W/S EMPLOYEE CONTRIBUTION	\$ 104,699	\$ 108,560	\$ 111,000	\$ 111,800	\$ 117,800
4530 VM EMPLOYEE CONTRIBUTION	\$ 30,252	\$ 31,363	\$ 31,000	\$ 31,600	\$ 33,200
4535 E911 EMPLOYEE CONTRIBUTION	\$ 52,734	\$ 62,385	\$ 61,800	\$ 62,000	\$ 60,800
	\$ 191,028	\$ 203,636	\$ 204,800	\$ 206,000	\$ 212,500
TOTAL REVENUE	\$ 587,754	\$ 659,039	\$ 705,800	\$ 706,000	\$ 775,000
USE OF RESERVES	\$ -	\$ 49,968	\$ 13,100	\$ 17,000	\$ -
FUNDS AVAILABLE	\$ 587,754	\$ 709,007	\$ 718,900	\$ 723,000	\$ 775,000
<b>DISBURSEMENTS</b>					
<u>OTHER CHARGES</u>					
6390 BUSINESS EXPENSE	\$ 665,402	\$ 709,007	\$ 718,900	\$ 723,000	\$ 751,000
	\$ 665,402	\$ 709,007	\$ 718,900	\$ 723,000	\$ 751,000
TOTAL DISBURSEMENTS	\$ 665,402	\$ 709,007	\$ 718,900	\$ 723,000	\$ 751,000

**Village of Lincolnshire 2010 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 2010 proposed income in this line item is the amount levied in 2009 based on salary information in the FY2010 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 funneled 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 2009		Budget 2010
	RE Taxes (2009 levy collected in FY2010)	\$	501,000	\$ 562,500
	Interest	\$	1,000	\$ 700
	Water & Sewer Fund salaries	\$ 601,000	\$ 604,000	
		18.42%	19.50%	\$ 117,800
	Vehicle Maint. Fund salaries	\$ 168,000	\$ 170,000	
		18.42%	19.50%	\$ 33,200
	E911 Fund salaries	\$ 332,000	\$ 312,000	
		18.42%	19.50%	\$ 60,800
	<b>Total</b>		\$ 704,804	\$ 775,000

Expenditures		Budget 2009		Budget 2010
	Budgeted IMRF and FICA salaries	\$ 3,780,000	\$ 3,730,000	
		18.42%	19.50%	\$ 727,350
	Budgeted Medicare only salaries (Sworn Police hired after 3-31-86)	\$ 1,525,000	\$ 1,610,000	
		1.45%	1.45%	\$ 23,345
	<b>Total</b>		\$ 718,389	\$ 750,695

Tax refunds to citizens are also included here.

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

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

**Function**

The Vehicle Maintenance Division is responsible for the maintenance and upkeep of 77 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
- Research and implement two "green" initiatives for vehicle maintenance
- Continue to investigate the viability of alternative powered trucks and equipment

**Capital Projects**

- None

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

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

<b>Disbursements</b>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Personal Services	\$ 164,049	\$ 173,341	\$ 178,000	\$ 175,500	\$ <b>180,000</b>
Contractual Services	\$ 94,648	\$ 74,437	\$ 78,000	\$ 95,200	\$ <b>92,200</b>
Commodities	\$ 7,224	\$ 5,762	\$ 6,500	\$ 6,200	\$ <b>6,700</b>
Other Charges	\$ 180,483	\$ 202,278	\$ 257,900	\$ 195,600	\$ <b>221,100</b>
Capital Outlay	\$ 1,995	\$ -	\$ -	\$ -	\$ <b>-</b>
<b>TOTAL</b>	\$ <b>448,399</b>	\$ <b>455,818</b>	\$ <b>520,400</b>	\$ <b>472,500</b>	\$ <b>500,000</b>

**Staffing (Full-Time Equivalents)**

	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00	<b>1.00</b>
Automotive Servicer	1.00	1.00	1.00	1.00	<b>1.00</b>
Public Works Facility Secretary	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<b><u>0.25</u></b>
Total	2.25	2.25	2.25	2.25	<b>2.25</b>

**Performance Indicators**

<b>Indicator</b>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Gallons Diesel Used / Per Vehicle-Equip	-	338.90	-	424.25	<b>424.25</b>
Gallons Gasoline Used / Per Vehicle-Equip	-	989.20	-	772.75	<b>772.75</b>
Preventive Maint Hrs/ Per Vehicle	1,320	1,430	1,500	1,200	<b>1,400</b>
Work Orders Completed - Hours	1,442	1,520	1,500	1,575	<b>1,600</b>
Total Hrs / Per Vehicle-Equipment Maintained	72	77	73	77*	<b>77</b>

\*Equipment at North Park now included in totals

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 12 - VEHICLE MAINTENANCE FUND                      REVENUES**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<u>OTHER INCOME</u>					
4540 GF TRANSFER	90% \$ 398,570	\$ 416,067	\$ 468,400	\$ 468,400	<b>\$ 450,000</b>
4545 W/S TRANSFER	10% \$ 42,700	\$ 44,360	\$ 52,000	\$ 52,000	<b>\$ 50,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 441,270</b>	<b>\$ 460,427</b>	<b>\$ 520,400</b>	<b>\$ 520,400</b>	<b>\$ 500,000</b>

**FUND 12 -VEHICLE MAINTENANCE FUND                      01 - DISBURSEMENTS/OPERATIONS**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 152,258	\$ 159,428	\$ 168,000	\$ 168,000	<b>\$ 170,000</b>
6020 OVERTIME SALARIES	\$ 11,791	\$ 13,913	\$ 10,000	\$ 7,500	<b>\$ 10,000</b>
	\$ 164,049	\$ 173,341	\$ 178,000	\$ 175,500	<b>\$ 180,000</b>
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 727	\$ 1,958	\$ 1,000	\$ 900	<b>\$ 1,200</b>
6187 MEDICAL INSURANCE	\$ 29,678	\$ 25,544	\$ 25,100	\$ 27,000	<b>\$ 23,000</b>
6188 GENERAL INSURANCE	\$ 27,524	\$ 22,151	\$ 22,800	\$ 22,800	<b>\$ 21,100</b>
6190 OUTSIDE SERVICES	\$ 36,719	\$ 24,784	\$ 29,100	\$ 44,500	<b>\$ 46,900</b>
	\$ 94,648	\$ 74,437	\$ 78,000	\$ 95,200	<b>\$ 92,200</b>
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 7,224	\$ 5,762	\$ 6,500	\$ 6,200	<b>\$ 6,700</b>
	\$ 7,224	\$ 5,762	\$ 6,500	\$ 6,200	<b>\$ 6,700</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

<b>ACCT DESCRIPTION</b>	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Est. 2009</b>	<b>Budget 2010</b>
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 505	\$ 505	\$ 500	\$ 500	\$ 500
6330 PROFESSIONAL DEVELOPMENT	\$ 423	\$ 567	\$ 1,000	\$ 900	\$ 500
6340 PUBLICATIONS	\$ 3,803	\$ 3,390	\$ 4,500	\$ 4,200	\$ 4,100
6360 UNIFORMS	\$ 2,210	\$ 1,627	\$ 1,900	\$ 1,900	\$ 1,900
6387 GAS/OIL/ANTIFREEZE	\$ 99,045	\$ 123,506	\$ 177,000	\$ 111,100	\$ 124,000
6388 PARTS	\$ 29,839	\$ 25,086	\$ 25,000	\$ 30,000	\$ 36,100
6389 TIRES	\$ 14,129	\$ 15,672	\$ 17,000	\$ 16,300	\$ 21,800
6390 BUSINESS EXPENSE	\$ 30,529	\$ 31,925	\$ 31,000	\$ 30,700	\$ 32,200
	\$ 180,483	\$ 202,278	\$ 257,900	\$ 195,600	\$ 221,100
<b><u>CAPITAL OUTLAY</u></b>					
6440 OTHER EQUIPMENT	\$ 1,995	\$ -	\$ -	\$ -	\$ -
	\$ 1,995	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 448,399</b>	<b>\$ 455,818</b>	<b>\$ 520,400</b>	<b>\$ 472,500</b>	<b>\$ 500,000</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6190 Outside Services</b>		
Air Cylinder Rental	\$ 1,300	\$ 1,700
Automotive Brake Repair	\$ 800	\$ 800
Car Wash	\$ 3,200	\$ 3,200
First Aid Supplies	\$ 300	\$ -
Front End and Dealer Repairs	\$ 4,000	\$ 22,500
Fuel Tank Cleaning	\$ 5,000	\$ 5,000
Inspections	\$ 1,000	\$ 1,000
Oil/Gas Samples	\$ 400	\$ 400
Painting	\$ 2,000	\$ 1,000
Radiator Repairs	\$ 1,000	\$ 1,000
Radio Maintenance	\$ 600	\$ 600
Safety Kleen	\$ 1,500	\$ 1,500
Vehicle Incident Repairs	\$ 8,000	\$ 8,200
Total	\$ 29,100	\$ 46,900
<b>6230 Maintenance Materials</b>		
Cut Off Wheels	\$ 100	\$ 100
Detailing Supplies	\$ 500	\$ 400
Fasteners	\$ 2,000	\$ 3,000
Hand Cleaner	\$ 200	\$ 200
Pressure Washer Supplies	\$ 300	\$ 300
Safety Supplies	\$ 300	\$ 200
Snow Equipment Maintenance Supplies	\$ 2,000	\$ 1,500
Truck Soap	\$ 500	\$ 500
Welding Supplies	\$ 600	\$ 500
Total	\$ 6,500	\$ 6,700
<b>6310 Memberships</b>		
Fleet Managers Association	\$ 100	\$ 100
The Maintenance Council (TMC)	\$ 400	\$ 400
Total	\$ 500	\$ 500
<b>6330 Professional Development</b>		
Mechanic Certification Courses	\$ 400	\$ 200
Workplace Safety Training	\$ 600	\$ 300
Total	\$ 1,000	\$ 500
<b>6390 Business Expense</b>	\$168,000	\$ 170,000
FICA/IMRF - VM Salaries	18.42% \$ 28,100	19.50% \$ 32,200
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:		
Buildings Maintenance	1% \$ 5,200	1% \$ 5,000
Community Development	1% \$ 5,200	1% \$ 5,000
Environmental Services	0% \$ -	1.5% \$ 7,500
Forestry	1% \$ 5,200	0% \$ -
Parks	22% \$ 114,500	21.5% \$ 107,500
Police	35% \$ 182,100	35% \$ 175,000
Streets	30% \$ 156,100	30% \$ 150,000
Water & Sewer Operations	10% \$ 52,000	10% \$ 50,000
Total	100% \$ 520,300	100% \$ 500,000

**This page left intentionally blank.**

Village of Lincolnshire 2010 Annual Budget

**Program Activity Summary**

<b>TIF Fund</b>	<b>Community Development</b>	<b>15-01</b>
-----------------	------------------------------	--------------

**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 (Village Board directed goal)
- Develop a priority list of projects for the remaining three (3) years of the TIF District

**Capital Projects**

- Downtown Triangle Improvements	\$ 400,000
- Rt. 22/Milwaukee Improvements	\$ 239,000
- Village Green South Repairs	<u>\$ 150,000</u>
	\$ 789,000

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>TIF Fund</b>	<b>Community Development</b>	<b>15-01</b>
-----------------	------------------------------	--------------

Description	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 3,059	\$ 6,180	\$ 5,000	\$ 15,000	\$ 40,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 556,044	\$ 176,371	\$ 180,000	\$ 180,000	\$ 186,000
Capital Outlay	\$ -	\$ -	\$ 2,932,000	\$ 2,421,800	\$ 2,046,600
<b>TOTAL</b>	\$ 559,103	\$ 182,551	\$ 3,117,000	\$ 2,616,800	\$ 2,272,600

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

None

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 15 - TAX INCREMENT FINANCE**

**REVENUES**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<b><u>TAXES</u></b>					
4071 TIF INCREMENT	\$ 1,480,752	\$ 1,495,602	\$ 1,597,000	\$ 1,511,000	\$ 1,674,000
	\$ 1,480,752	\$ 1,495,602	\$ 1,597,000	\$ 1,511,000	\$ 1,674,000
<b><u>GRANTS</u></b>					
4335 MISCELLANEOUS GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>OTHER INCOME</u></b>					
4430 OTHER INCOME	\$ -	\$ 170,510	\$ -	\$ 1,000	\$ -
4510 INTEREST INCOME	\$ 32,980	\$ 25,622	\$ 17,000	\$ 6,000	\$ 5,000
4570 LOAN PROCEEDS	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -
	\$ 32,980	\$ 196,132	\$ 767,000	\$ 757,000	\$ 5,000
TOTAL REVENUES	\$ 1,513,732	\$ 1,691,734	\$ 2,364,000	\$ 2,268,000	\$ 1,679,000
USE OF RESERVES	\$ -	\$ 276,214	\$ 753,000	\$ 348,800	\$ 593,600
FUNDS AVAILABLE	\$ 1,513,732	\$ 1,967,948	\$ 3,117,000	\$ 2,616,800	\$ 2,272,600
<b><u>DISBURSEMENTS</u></b>					
<b><u>CONTRACTUAL SERVICES</u></b>					
6140 PROFESSIONAL SERVICES	\$ 3,059	\$ 6,180	\$ 5,000	\$ 15,000	\$ 40,000
	\$ 3,059	\$ 6,180	\$ 5,000	\$ 15,000	\$ 40,000
<b><u>OTHER CHARGES</u></b>					
6371 REDEVELOPMENT AGREEMENTS	\$ 556,044	\$ 176,371	\$ 180,000	\$ 180,000	\$ 186,000
6372 MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 556,044	\$ 176,371	\$ 180,000	\$ 180,000	\$ 186,000
<b><u>CAPITAL OUTLAY</u></b>					
6430 CAPITAL PROJECTS	\$ 56,204	\$ 1,390,812	\$ 2,520,000	\$ 2,010,000	\$ 789,000
6471 LOAN PAYMENTS	\$ 409,491	\$ 394,585	\$ 412,000	\$ 411,800	\$ 1,257,600
	\$ 465,695	\$ 1,785,397	\$ 2,932,000	\$ 2,421,800	\$ 2,046,600
TOTAL DISBURSEMENTS	\$ 1,024,798	\$ 1,967,948	\$ 3,117,000	\$ 2,616,800	\$ 2,272,600

**Village of Lincolnshire 2010 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 \$6.259 (2008) per \$100 of assessed valuation in the increment, thus:

	<u>Valuation</u>	<u>Increment</u>	<u>Estimated Rate/\$100</u>	<u>Projected Income</u>
Beginning Base EAV(1988)	\$ 3,454,743			
Increases (1988 thru 2008)	\$ 24,137,050			
Total EAV (thru 2008)	\$ 27,591,793			
2009 EAV Increase (new condos added)	\$ 2,609,000			
Total	\$ 30,200,793	\$ 26,746,050	\$ 0.06259	\$ 1,674,035

4430

**Other Income**

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

6140

**Professional Services**

	Budget 2009	Budget 2010
Audit	\$ 1,000	\$ 1,000
Legal/Planning/Engineering	\$ 4,000	\$ 4,000
Triangle Property Maintenance	\$ -	\$ 35,000
Total	\$ 4,000	\$ 40,000

6471

**\$950,00 Land Improvement Loan  
Internal Loan By The Water & Sewer Improvement Fund**

Year	Rate	Principal	Interest	Total
2010	5.00%	\$ 25,244	\$ 635	\$ 25,879
	Total	\$ 25,244	\$ 635	\$ 25,879

**\$4.0 Million Land Acquisition Loan**

Year	Rate	Principal	Interest	Total
2010	4.10-4.95%	\$ 420,000	\$ 161,678	\$ 581,678
2011	4.10-4.95%	\$ 505,000	\$ 140,717	\$ 645,717
2012	4.10-4.95%	\$ 580,000	\$ 115,472	\$ 695,472
2013	4.10-4.95%	\$ 2,085,000	\$ 86,002	\$ 2,171,002
	Total	\$ 3,590,000	\$ 503,869	\$ 4,093,869

**\$750,000 Land Improvement Loan  
Internal Loan By The General Fund**

Year	Rate	Principal	Interest	Total
2010	4.00%	\$ 620,000	\$ 30,000	\$ 650,000
2011	4.00%	\$ 130,000	\$ 6,000	\$ 136,000
		\$ 750,000	\$ 36,000	\$ 786,000

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

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

**Function**

This fund receives revenues approved by voters from a surcharge on all local telephone lines. These revenues pay for the design, implementation, upgrade, maintenance and personnel costs of an Enhanced 911 emergency dispatch system. This system receives emergency 911 calls for police, fire and paramedic services. Through another agreement, this system provides full telecommunications services to the Riverwoods Police Department.

**Significant Goals/Objectives**

- Through a service agreement, provide full provision of Telecommunications and Dispatch services to the Riverwoods Police Department
- Conduct a thorough analysis of the Police Department's 17-year old radio system and develop a future replacement plan
- Conduct a needs and cost analysis for the purchase, installation and implementation of an "in-car" wireless Police Reporting System
- Conduct a cost/benefit analysis of establishing a joint Telecommunications/Dispatch Center with area departments

**Capital Projects**

- None

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

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

<b>Disbursements</b>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Personal Services	\$ 283,236	\$ 374,684	\$ 337,000	\$ 325,000	\$ 324,000
Contractual Services	\$ 120,743	\$ 104,877	\$ 119,700	\$ 117,400	\$ 111,800
Commodities	\$ 285	\$ 125	\$ 400	\$ 400	\$ 500
Other Charges	\$ 55,792	\$ 67,176	\$ 68,600	\$ 62,400	\$ 66,600
Capital Outlay	\$ 122,217	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 582,273</b>	<b>\$ 546,862</b>	<b>\$ 525,700</b>	<b>\$ 505,200</b>	<b>\$ 502,900</b>

**Staffing (Full-Time Equivalents)**

	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Telecommunicator	<u>5.00</u>	<u>5.40</u>	<u>5.40</u>	<u>5.00</u>	<b>5.00</b>
Total	5.00	5.40	5.40	5.00	<b>5.00</b>

**Performance Indicators**

<b>Indicator</b>	<u>Actual CY 2007</u>	<u>Actual CY 2008</u>	<u>Budget CY 2009</u>	<u>Estimate CY 2009</u>	<b>Budget CY 2010</b>
911 Calls Received	6,004	6,567	7,200	6,750	<b>6,750</b>
Non-911 Telephone Calls Received	34,801	38,281	41,000	39,500	<b>40,000</b>
Accidents Dispatched	1,070	1,095	1,150	1,100	<b>1,150</b>
Lincolnshire Police Calls Dispatched	61,530	61,946	63,000	62,500	<b>63,000</b>
Riverwoods Police Calls Dispatched	9,287	10,431	9,600	11,000	<b>11,250</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 17 - E911 FUND**

**REVENUE**

<b>ACCT DESCRIPTION</b>	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Est. 2009</b>	<b>Budget 2010</b>
<b><u>LICENSES &amp; FEES</u></b>					
4076 E911 LANDLINE SURCHARGE	\$ 245,036	\$ 216,024	\$ 220,000	\$ 184,000	\$ 184,000
4077 E911 WIRELESS SURCHARGE	\$ 103,593	\$ 142,651	\$ 126,000	\$ 120,000	\$ 120,000
	\$ 348,629	\$ 358,675	\$ 346,000	\$ 304,000	\$ 304,000
<b><u>OTHER INCOME</u></b>					
4430 OTHER INCOME	\$ -	\$ -	\$ -	\$ 3,500	\$ -
4431 TELECOM SERVICE	\$ 68,510	\$ 84,601	\$ 75,000	\$ 75,000	\$ 77,300
4510 INTEREST INCOME	\$ 12,681	\$ 4,414	\$ 5,000	\$ 1,000	\$ 500
4540 TRANSFER FROM GENERAL FUND	\$ 150,000	\$ 100,000	\$ -	\$ -	\$ 50,000
	\$ 231,191	\$ 189,015	\$ 80,000	\$ 79,500	\$ 127,800
<b>TOTAL REVENUE</b>	<b>\$ 579,820</b>	<b>\$ 547,690</b>	<b>\$ 426,000</b>	<b>\$ 383,500</b>	<b>\$ 431,800</b>
<b>USE OF RESERVES</b>	<b>\$ 2,453</b>	<b>\$ (828)</b>	<b>\$ 99,700</b>	<b>\$ 121,700</b>	<b>\$ 71,100</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 582,273</b>	<b>\$ 546,862</b>	<b>\$ 525,700</b>	<b>\$ 505,200</b>	<b>\$ 502,900</b>

Village of Lincolnshire 2010 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 decrease from FY 2009 revenues as people migrate to wireless.

\$15,000 per month x 12 = \$184,000

- 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. Recent legislation (2009) has changed the tax from 75 cents to 73 cents per phone per month. But the share Lincolnshire receives increased from 50 cents (66%) to 58 cents (80%).

\$10,000 monthly surcharge x 12 = \$120,000

**Other Income**

- 4431 **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 eighth 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 2010 is \$77,300, an increase from \$75,000 the previous year.

- 4510 **Interest Income:** Revenue is calculated on a slowly accumulating cash balance which will be used in the future to purchase replacement equipment.
- 4540 **General Fund Transfer:** Revenue transferred from the General Fund.

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 17 - E911 FUND**

**DISBURSEMENTS**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 271,078	\$ 307,952	\$ 332,000	\$ 310,000	\$ 312,000
6020 OVERTIME SALARIES	\$ 12,158	\$ 66,732	\$ 5,000	\$ 15,000	\$ 12,000
	\$ 283,236	\$ 374,684	\$ 337,000	\$ 325,000	\$ 324,000
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 17,722	\$ 16,769	\$ 18,000	\$ 18,000	\$ 18,000
6130 EQUIPMENT MAINTENANCE	\$ 6,262	\$ 5,220	\$ 18,000	\$ 18,000	\$ 18,500
6155 DATA SYSTEMS	\$ -	\$ -	\$ 500	\$ 200	\$ 200
6187 MEDICAL INSURANCE	\$ 78,409	\$ 68,118	\$ 67,000	\$ 67,000	\$ 61,000
6188 GENERAL INSURANCE	\$ 18,350	\$ 14,770	\$ 16,200	\$ 14,200	\$ 14,100
	\$ 120,743	\$ 104,877	\$ 119,700	\$ 117,400	\$ 111,800
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 285	\$ 125	\$ 400	\$ 400	\$ 500
	\$ 285	\$ 125	\$ 400	\$ 400	\$ 500
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 208	\$ -	\$ 200	\$ -	\$ -
6330 PROFESSIONAL DEVELOPMENT	\$ 630	\$ 630	\$ 1,400	\$ 1,000	\$ 1,000
6360 UNIFORMS	\$ 2,220	\$ 2,625	\$ 3,800	\$ 3,800	\$ 3,800
6386 MINOR EQUIPMENT	\$ -	\$ 1,499	\$ 1,500	\$ 500	\$ 1,000
6390 BUSINESS EXPENSE	\$ 52,734	\$ 62,422	\$ 61,700	\$ 57,100	\$ 60,800
	\$ 55,792	\$ 67,176	\$ 68,600	\$ 62,400	\$ 66,600
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6440 OTHER EQUIPMENT	\$ 122,217	\$ -	\$ -	\$ -	\$ -
	\$ 122,217	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 582,273</b>	<b>\$ 546,862</b>	<b>\$ 525,700</b>	<b>\$ 505,200</b>	<b>\$ 502,900</b>

**Village of Lincolnshire 2010 Annual Budget**

**Program Notes**

	Budget 2009	Budget 2010
<b>6110 Telephone</b>		
E-911 System Networking Charges	\$ 18,000	\$ 18,000
<b>6130 Equipment Maintenance</b>		
911 Telephone System	\$ 8,000	\$ 8,000
Base Radio System	\$ 1,500	\$ 1,500
Computer Aided Dispatch System	\$ 5,500	\$ 5,500
Telephone and Radio Logging Recorder	\$ 1,500	\$ 2,000
Uninterruptable Power Supply	\$ 1,500	\$ 1,500
Total	\$ 18,000	\$ 18,500
<b>6155 Data Systems</b>		
Local Area Network Training	\$ 200	\$ -
Records Management	\$ 200	\$ -
Total	\$ 400	\$ -
<b>6210 Office Supplies</b>		
Computer Paper/Ribbons/Cartridges	\$ 300	\$ 300
Fax Paper/Toner	\$ 200	\$ 200
Total	\$ 500	\$ 500
<b>6330 Professional Development</b>		
Certified Training Courses, Seminars and Conferences	\$ 750	\$ 750
Emergency Police, Fire and Medical Dispatch	\$ 250	\$ 250
North East Multi-Regional Training	\$ 500	\$ 500
Total	\$ 1,500	\$ 1,500
<b>6360 Uniforms</b>		
Replacement Uniforms	\$ 1,400	\$ 1,400
Uniform Cleaning	\$ 2,400	\$ 2,400
	\$ 3,800	\$ 3,800
<b>6386 Minor Equipment</b>		
911 Equipment	\$ 200	\$ 200
Office Equipment	\$ 500	\$ 400
Radio Equipment	\$ 800	\$ 400
Total	\$ 1,500	\$ 1,000
<b>6390 Business Expense</b>		
IMRF Employer Share for Telecommunicators		
	\$ 332,000	\$ 312,000
Total	18.42%	19.50%
	\$ 61,154	\$ 60,800

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>Park Development Fund</b>	<b>Public Works</b>	<b>18-01</b>
------------------------------	---------------------	--------------

**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 the construction of the East-West bike path system

**Capital Projects**

- Pedestrian/Bike Path - Rt. 21/Rt .22 Intersection                      \$     79,000

**Village of Lincolnshire 2010 Annual Budget**

**Program Activity Summary**

<b>Park Development Fund</b>	<b>Public Works</b>	<b>18-01</b>
------------------------------	---------------------	--------------

<b>Disbursements</b>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Budget 2009</u>	<u>Est. 2009</u>	<b>Budget 2010</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 358,027	\$ 343,306	\$ 581,500	\$ 599,900	\$ 279,000
<b>TOTAL</b>	<b>\$ 358,027</b>	<b>\$ 343,306</b>	<b>\$ 581,500</b>	<b>\$ 599,900</b>	<b>\$ 279,000</b>

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

None

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 18 - PARK DEVELOPMENT FUND**

**REVENUE**

<u>ACCT DESCRIPTION</u>	Actual 2007	Actual 2008	Budget 2009	Est. 2009	<b>Budget 2010</b>
<u>MISCELLANEOUS REVENUE</u>					
4315 PARK GRANTS	\$ -	\$ 14,988	\$ -	\$ -	\$ -
4420 PARK DONATIONS	\$ 208,504	\$ -	\$ 248,000	\$ -	\$ -
	\$ 208,504	\$ 14,988	\$ 248,000	\$ -	\$ -
<u>OTHER INCOME</u>					
4430 OTHER INCOME	\$ -	\$ -	\$ -	\$ 7,500	\$ -
4510 INTEREST INCOME	\$ 53,566	\$ 30,775	\$ 25,000	\$ 2,000	\$ 500
4540 TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 53,566	\$ 30,775	\$ 25,000	\$ 9,500	\$ 500
TOTAL REVENUE	\$ 262,070	\$ 45,763	\$ 273,000	\$ 9,500	\$ 500
USE OF RESERVES	\$ -	\$ 297,543	\$ 308,500	\$ 597,700	\$ 278,500
FUNDS AVAILABLE	\$ 262,070	\$ 343,306	\$ 581,500	\$ 607,200	\$ 279,000

Village of Lincolnshire 2010 Annual Budget

**Explanation of Revenue Sources**

**Miscellaneous Revenue**

4315 **Park Grants**                      None

4420 **Park Donations**              Developer Park Donation Fees as required by Village Code and donations from civic groups and individuals. Developer donations will be received this year from the following residential projects:  
None expected in 2010.

**Other Income**

4430 **Other Income**                      Miscellaneous income

4510 **Interest Income**                  Revenue from the investment of idle cash and cash reserves

4540 **General Fund Transfers**  
None

**Village of Lincolnshire 2010 Annual Budget**

**Program Detail**

**FUND 18 - PARK DEVELOPMENT FUND**

**DISBURSEMENTS**

ACCT DESCRIPTION	Actual 2007	Actual 2008	Budget 2009	Est. 2009	Budget 2010
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY</b>					
6430 CAPITAL PROJECTS	\$ 158,027	\$ 143,306	\$ 281,500	\$ 299,900	\$ 79,000
6470 TRANSFER TO GENERAL FUND	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 200,000
	\$ 358,027	\$ 343,306	\$ 581,500	\$ 599,900	\$ 279,000
<b>TOTAL DISBURSEMENTS</b>	\$ 358,027	\$ 343,306	\$ 581,500	\$ 599,900	\$ 279,000

**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 Actual	\$ 890,976	\$ 668,535	\$ (200,000)	\$ 1,359,511	\$ 56,899	\$ 1,302,612
FY 2007 Actual	\$ 1,302,612	\$ 262,070	\$ (200,000)	\$ 1,364,682	\$ 158,027	\$ 1,206,655
FY 2008 Actual	\$ 1,206,655	\$ 45,763	\$ (200,000)	\$ 1,052,418	\$ 143,306	\$ 909,112
FY 2009 Estimate	\$ 909,112	\$ 9,500	\$ (300,000)	\$ 618,612	\$ 299,900	\$ 318,712
FY 2010 Budget	\$ 318,712	\$ 500	\$ (200,000)	\$ 119,212	\$ 79,000	\$ 40,212

Village of Lincolnshire 2010 Annual Budget

**Program Notes**

6470 **Transfer to General Fund**

Fund Transfer for Land Purchase Debt Service

Budget 2009  
\$ 300,000

<b>Budget 2010</b> <b>\$ 200,000</b>
---

This page left intentionally blank.



## Village of Lincolnshire 2010 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 2010 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 \$1,571,000 for sixteen (16) capital improvements has been budgeted for Fiscal Year 2010. This is a substantial decrease in both numbers of projects and funding allocated for capital projects where projects have typically been the range of 40 to 50 and funding of \$3-4 million. The reduction comes from both a decrease in revenues and also from most of our facilities, vehicles and equipment being in good shape. Only two (2) of the projects will cause an increase in operational costs. Lake County will be constructing a roundabout at the Riverwoods Road/Everett Road intersection and the Village will be adding significant landscaping features since it is one of our entrances to the Village. The landscaping and irrigation system will add new annual operational costs. Also, we will be constructing the last sections of the Village bike and pedestrian paths and there will be increased maintenance for snow removal in the winter. The additional annual maintenance for both improvements is estimated to be \$7,500. Including debt service payments for previous capital improvements, total capital improvement costs are \$3,609,800.

#### **General Fund**

Finance - No projects are planned for 2010.

Community Development - No projects are planned for 2010.

Police - No projects are planned for 2010.

Insurance/Common Expenses - Routine replacement of computers and related data processing equipment will continue this year, although at approximately one-third the amount as in previous years. The total cost is \$8,000.

Public Works - Administration - No projects are planned for 2010.

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. Since there has been a drop in revenues, this practice will be significantly scaled back this year. However, our assets are in great shape at the present time and even with better funding, it is unlikely that the number of replacements would be significantly higher this year. We will also make major overhauls to several vehicles and equipment rather than replacement them this year. No vehicles will be replaced this year. We will replace a concrete saw and 6" dewatering pump this year. We have also budgeted for the annual improvements to

## **Village of Lincolnshire 2010 Annual Budget**

a section of the Village's stormwater system and resurface approximately 1.3 miles of Village streets. We will also paint our diesel fuel tank and restripe several areas of Village crosswalks. The total cost is \$331,000 for these projects.

**Public Works - Parks** - Only two (2) projects are slated for our parks and grounds this year. They the purchase of an Automated External Defibrillator (AED) required for our parks and recreation programs by a new state law and the entrance landscaping feature described above. The total cost is \$86,500.

**Public Works - Environmental Services** - No projects are planned for 2010.

**Public Works - Buildings** - The diesel fuel tank will be repainted at a cost of \$1,500.

### **Motor Fuel Tax Fund**

Approximately 1.3 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 more routine street maintenance issues. The cost is \$205,000.

### **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, dewatering pump, diesel tank painting and data processing replacement. Several fire hydrants will be replaced and valves upgraded in the water distribution system and we will continue our spot repair/replacement of sanitary sewer mains to reduce inflow and infiltration of storm water. The total cost for Water and Sewer Improvements is \$71,000.

### **Vehicle Maintenance Fund**

No projects are planned for 2010.

### **Tax Incremental Finance District Fund**

Three projects are planned in the TIF District this year. First, we will complete the last infrastructure improvements in the Village-owned 12.6 acre property by relocating a privately owned cell tower to facilitate the future development of the property. Over the last two (2) years, the Village has constructed a signalized access to the site and installed the basic infrastructure on the property to make it "shovel ready". We will also complete a major street repair project to the South Village Green and participate with the Illinois Department of Transportation (IDOT) on intersection improvements at the Route 22/Milwaukee Avenue intersection that fronts the Village-owned property. The total cost for the TIF District is \$789,000.

### **E 911 Fund**

There are no projects planned in 2010.

### **Park Development Fund**

We are planning to construct the last sections of the Village pedestrian and bike path system this year for a total cost of \$79,000. It is being completed with the Route 22/Milwaukee Avenue intersection improvements noted above and is being partially funded by IDOT.

**Village of Lincolnshire 2010 Annual Budget**

**FY 2010 Capital Improvement Program**

<u>FUND/DEPARTMENT</u>	<u>ITEM</u>	<u>COST</u>	<u>FUNDING SOURCE</u>	<u>OPERATING \$</u>	<u>ACCT NO.</u>
<b>General Fund</b>					
Insurance-Common Exp.	Data Processing Replacement*	\$ 8,000	Cur. Revs	Maintain -	01-12-6420
Public Works - Streets	Vehicle Rehabilitation*	\$ 9,000	Cur. Revs	Maintain -	01-21-6410
Public Works - Streets	Street Resurfacing & Repairs*	\$ 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	Pavement Striping	\$ 7,500	Cur. Revs	Maintain -	01-21-6430
Public Works - Streets	Dewatering Pump (6") Replacement*	\$ 17,500	Cur. Revs	Maintain -	01-21-6440
Public Works - Streets	Concrete Saw	\$ 2,000	Cur. Revs	Maintain -	01-21-6440
Public Works - Parks	Corridor Enhancement Program	\$ 85,000	Cur. Revs	Increase \$7,000	01-22-6430
Public Works - Parks	Automated External Defibrillator	\$ 1,500	Cur. Revs	Maintain -	01-22-6440
Public Works - Buildings	Diesel Tank Painting*	\$ 1,500	Cur. Revs	Maintain -	01-25-6430
<b>Total General Fund</b>		<b>\$ 427,000</b>			
<b>Motor Fuel Tax Fund</b>					
Motor Fuel Tax	Annual Street Program*	\$ 205,000	Res./Revs	Maintain -	03-01-6430
<b>Total Motor Fuel Tax Fund</b>		<b>\$ 205,000</b>			
<b>Water and Sewer Improvement Fund</b>					
Water and Sewer	Vehicle Rehabilitation*	\$ 3,000	Cur. Revs	Maintain -	07-01-6410
Water and Sewer	Data Processing Replacement*	\$ 4,000	Cur. Revs	Maintain -	07-01-6420
Water and Sewer	Water Distribution System Repairs	\$ 25,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Sanitary Sewer System Improvements	\$ 20,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Diesel Tank Painting*	\$ 1,500	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Dewatering Pump (6") Replacement*	\$ 17,500	Cur. Revs	Maintain -	07-01-6440
<b>Total Water and Sewer Improvement Fund</b>		<b>\$ 71,000</b>			
<b>Tax Incremental Finance Fund</b>					
TIF Fund	Downtown Triangle Improvements	\$ 400,000	Res./Revs	Maintain -	15-01-6430
TIF Fund	Rt. 22/Milwaukee Avenue Improvements	\$ 239,000	Res./Revs	Maintain -	15-01-6430
TIF Fund	Village Green South Repairs	\$ 150,000	Res./Revs	Maintain -	15-01-6430
<b>Total Tax Incremental Finance Fund</b>		<b>\$ 789,000</b>			
<b>Park Development Fund</b>					
Park Development	Path-(Rt.22)Milwaukee Intersection (S)	\$ 79,000	Reserves	Increase \$500	18-01-6430
<b>Total Park Development Fund</b>		<b>\$ 79,000</b>			
<b>Total New Capital Projects</b>		<b>\$ 1,571,000</b>			
<b>DEBT SERVICE</b>					
<b>General Fund</b>					
Capital Debt	North Park Property Purchase	\$ 397,000	Cur. Revs	n/a	01-26-6470
Capital Debt	Schelter Road Reconstruction Loan	\$ 187,000	Cur. Revs	n/a	01-26-6470
<b>Total General Fund</b>		<b>\$ 584,000</b>			
<b>Water and Sewer Improvement Fund</b>					
Water and Sewer	Lincolnshire Dr. Sewer Improvement	\$ 197,500	Cur. Revs	n/a	07-01-6470
<b>Total Water and Sewer Improvement Fund</b>		<b>\$ 197,500</b>			
<b>Tax Incremental Finance District Fund</b>					
TIF Fund	Interfund Improvements Loans	\$ 676,000	Cur. Revs	n/a	15-01-6470
TIF Fund	Land Acquisition	\$ 582,000	Cur. Revs	n/a	15-01-6470
<b>Total Tax Incremental Finance District Fund</b>		<b>\$ 1,258,000</b>			
<b>TOTAL DEBT SERVICE</b>		<b>\$ 2,039,500</b>			
<b>GRAND TOTAL CAPITAL IMPROVEMENT PROGRAM</b>		<b>\$ 3,610,500</b>			

\*Multiple Funds/Divisions

**FY 2010-2014 Capital Improvement Program**

**Department Summary**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
0102 Finance	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ 1,700
* Police	\$ -	\$ 133,500	\$ 146,000	\$ 170,000	\$ 152,500	\$ 602,000
0112 Insurance/Common Expenses	\$ 8,000	\$ 41,800	\$ 22,100	\$ 26,100	\$ 22,100	\$ 120,100
* Community Development	\$ 789,000	\$ 50,000	\$ 925,000	\$ -	\$ -	\$ 1,428,000
* Public Works	\$ 774,000	\$ 1,648,800	\$ 2,103,000	\$ 2,236,500	\$ 3,018,900	\$ 9,781,200
* Debt Service	\$ 2,039,500	\$ 1,563,500	\$ 1,477,500	\$ 1,527,500	\$ 2,206,500	\$ 8,814,500
<b>Total</b>	\$ <b>3,610,500</b>	\$ <b>3,439,300</b>	\$ <b>4,673,600</b>	\$ <b>3,960,100</b>	\$ <b>5,400,000</b>	\$ <b>21,083,500</b>

**Fund Summary**

0001 General	\$ 1,011,000	\$ 1,975,200	\$ 2,151,900	\$ 2,087,300	\$ 2,272,700	\$ 9,498,100
0002 Water & Sewer Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0003 Motor Fuel Tax	\$ 205,000	\$ 188,000	\$ 190,000	\$ 192,000	\$ 195,000	\$ 970,000
0007 Water & Sewer Improvements	\$ 268,500	\$ 434,100	\$ 703,700	\$ 844,800	\$ 1,507,300	\$ 3,758,400
0012 Vehicle Maintenance	\$ -	\$ 10,000	\$ 7,000	\$ 90,000	\$ -	\$ 107,000
0015 TIF	\$ 2,047,000	\$ 832,000	\$ 1,621,000	\$ 746,000	\$ 1,425,000	\$ 6,335,000
0017 E911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0018 Park Development	\$ 79,000	\$ -	\$ -	\$ -	\$ -	\$ 79,000
<b>Total</b>	\$ <b>3,610,500</b>	\$ <b>3,439,300</b>	\$ <b>4,673,600</b>	\$ <b>3,960,100</b>	\$ <b>5,400,000</b>	\$ <b>21,083,500</b>

**Summary by Expenditure Type/Line Item**

6410 Motor Equipment	\$ 12,000	\$ 207,500	\$ 174,000	\$ 279,500	\$ 425,000	\$ 1,098,000
6420 Office Equipment	\$ 12,000	\$ 64,800	\$ 153,100	\$ 39,100	\$ 35,600	\$ 304,600
6430 Capital Projects	\$ 1,508,500	\$ 1,148,000	\$ 2,535,500	\$ 1,823,000	\$ 2,585,400	\$ 9,274,400
6440 Other Equipment	\$ 38,500	\$ 455,500	\$ 333,500	\$ 291,000	\$ 147,500	\$ 1,266,000
6470 Debt Service	\$ 2,039,500	\$ 1,563,500	\$ 1,477,500	\$ 1,527,500	\$ 2,206,500	\$ 8,814,500
<b>Total</b>	\$ <b>3,610,500</b>	\$ <b>3,439,300</b>	\$ <b>4,673,600</b>	\$ <b>3,960,100</b>	\$ <b>5,400,000</b>	\$ <b>21,083,500</b>

\*Multiple Funds/Divisions

**FY 2010-2014 Capital Improvement Program**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
<b>EXPENSES BY DEPARTMENT</b>						
<b>Insurance/Common Expenses</b>						
6420 Data Processing Replacement*	\$ 8,000	\$ 23,000	\$ 17,100	\$ 17,100	\$ 17,100	\$ 82,300
6420 Audio/Visual Equipment*	-	\$ 18,800	\$ 5,000	\$ 9,000	\$ 5,000	\$ 37,800
<b>Total Insurance/Common Expense</b>	\$ 8,000	\$ 41,800	\$ 22,100	\$ 26,100	\$ 22,100	\$ 120,100
<b>Finance</b>						
6420 Electronic Mail Machine*	-	\$ 1,700	-	-	-	\$ 1,700
<b>Total Finance</b>	-	\$ 1,700	-	-	-	\$ 1,700
<b>Community Development</b>						
<b>General Fund</b>						
none	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-
<b>TIF Fund</b>						
6430 Downtown Triangle Improvements	\$ 400,000	-	-	-	-	\$ 400,000
6430 Rt. 22/Milwaukee Avenue Improvements	\$ 239,000	-	-	-	-	\$ 239,000
6430 Village Green South Repairs	\$ 150,000	-	-	-	-	\$ 150,000
6430 Olde Half Day Road Improvements (E)	-	\$ 50,000	\$ 925,000	-	-	\$ 639,000
<b>Subtotal</b>	\$ 789,000	\$ 50,000	\$ 925,000	-	-	\$ 1,428,000
<b>Total Community Development</b>	\$ 789,000	\$ 50,000	\$ 925,000	-	-	\$ 1,428,000
<b>Police</b>						
6410 Vehicle Replacement	\$ -	\$ 75,000	\$ 100,000	\$ 100,000	\$ 105,000	\$ 380,000
6410 Vehicle Equipment Transfer	\$ -	\$ 20,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 75,000
6440 Radio Replacement and Upgrade	\$ -	\$ 10,000	\$ 10,000	\$ 7,500	\$ 5,000	\$ 32,500
6440 Mobile Data Computer/Video Camera	\$ -	\$ 8,000	\$ 8,500	\$ 18,000	\$ 9,000	\$ 43,500
6440 Traffic Radar Unit Upgrade	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 14,000
6440 In-car Video Cameras	\$ -	\$ 12,000	\$ 6,500	\$ 7,000	\$ 7,500	\$ 33,000
6440 Marked Squad Light Bars	\$ -	\$ 5,000	\$ 2,500	\$ 5,000	\$ 2,500	\$ 15,000
6440 Portable Message Sign Replacement*	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000
<b>Subtotal</b>	\$ -	\$ 133,500	\$ 146,000	\$ 170,000	\$ 152,500	\$ 602,000
<b>E-911 Fund</b>						
6440 Radio System Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Police</b>	\$ -	\$ 133,500	\$ 146,000	\$ 170,000	\$ 152,500	\$ 602,000
<b>Public Works</b>						
<b>General Fund</b>						
Administration	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000
6420 Work Order Management Software*	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
6440 Geographic Information System*	\$ -	\$ -	\$ 76,000	\$ -	\$ -	\$ 76,000
<b>Total</b>	\$ -	\$ -	\$ 76,000	\$ -	\$ -	\$ 76,000

\*Multiple Funds/Divisions

**FY 2010-2014 Capital Improvement Program**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
<b>Public Works - continued</b>						
<b>Motor Vehicle Replacement</b>						
6410 Vehicle Rehabilitation*	\$ 9,000	\$ 8,000	\$ 4,500	\$ 4,500	\$ 5,000	\$ 31,000
6410 Two Ton Truck (251)	-	\$ 67,000	-	-	-	\$ 67,000
6410 3/4 Ton Truck (243)	-	-	\$ 50,000	-	-	\$ 50,000
6410 One Ton Truck (249)	-	-	-	\$ 85,000	-	\$ 85,000
6410 Flatbed Truck (230)	-	-	-	\$ 65,000	-	\$ 65,000
6410 One Ton Truck (240)	-	-	-	-	\$ 60,000	\$ 60,000
6410 Bucket Truck (730)	-	-	-	-	\$ 150,000	\$ 150,000
<b>Total</b>	\$ 9,000	\$ 75,000	\$ 54,500	\$ 154,500	\$ 215,000	\$ 508,000
<b>Equipment-Streets</b>						
6440 Dewatering Pump (6") Replacement*	\$ 17,500	-	-	-	-	\$ 17,500
6440 Concrete Saw	\$ 2,000	-	-	-	-	\$ 2,000
6440 Coring Machine Replacement	-	\$ 6,000	-	-	-	\$ 6,000
6440 Skid Steer Replacement	-	\$ 50,000	-	-	-	\$ 50,000
6440 Portable Post Hole Digger	-	\$ 4,000	-	-	-	\$ 4,000
6440 Concrete Saw Replacement (Handheld)	-	\$ 2,000	-	-	-	\$ 2,000
6440 Sewer Flusher Replacement*	-	\$ 58,000	-	-	-	\$ 58,000
6440 Leaf Loading Machine Replacement	-	\$ 65,000	-	-	\$ 70,000	\$ 135,000
6440 Vibrator Plate Compactor Replacement	-	-	\$ 2,000	-	-	\$ 2,000
6440 End Loader Replacement	-	-	\$ 112,000	-	-	\$ 112,000
6440 Walk Behind Concrete Saw	-	-	\$ 7,000	-	-	\$ 7,000
6440 3" Pump Replacement	-	-	\$ 2,500	-	-	\$ 2,500
6440 Generator Replacement	-	-	\$ 3,000	-	-	\$ 3,000
6440 Vibratory Roller Replacement	-	-	-	\$ 25,000	-	\$ 25,000
6440 Anti-Icing System Upgrades	-	-	-	\$ 15,000	-	\$ 15,000
6440 Portable Message Board Replacement*	-	-	-	\$ 12,000	-	\$ 12,000
6440 Generator Replacement	-	-	-	-	\$ 4,000	\$ 4,000
6440 Sandbagger Replacement	-	-	-	-	\$ 30,000	\$ 30,000
6440 3" Trash Pump	-	-	-	-	\$ 3,000	\$ 3,000
<b>Total</b>	\$ 19,500	\$ 185,000	\$ 126,500	\$ 52,000	\$ 107,000	\$ 490,000
<b>Equipment-Parks &amp; Grounds</b>						
6440 Automated External Defibrillator	\$ 1,500	-	-	-	-	\$ 1,500
6440 48" Walk Behind Mower Replacement	-	\$ 4,000	\$ 4,000	-	-	\$ 8,000
6440 Utility Cart	-	\$ 20,000	\$ 15,000	\$ 24,000	-	\$ 59,000
6440 Water Wagon Replacement	-	\$ 20,000	-	-	-	\$ 20,000
6440 Walk Behind Aerator Replacement	-	\$ 8,000	-	-	-	\$ 8,000
6440 Tractor Mounted Rototiller Replacement	-	\$ 8,000	-	-	-	\$ 8,000
6440 Trailer Replacement	-	\$ 7,000	\$ 12,000	-	-	\$ 19,000
6440 Zero Turn Radius Mower Replacement	-	\$ 18,000	\$ 15,000	-	-	\$ 33,000
6440 72" Riding Mower Replacement	-	\$ 22,000	-	\$ 22,000	-	\$ 44,000
6440 Brush Mower Replacement	-	\$ 3,000	-	-	-	\$ 3,000
6440 ATV Replacement	-	\$ 15,000	-	-	-	\$ 15,000

\*Multiple Funds/Divisions CIP-176

**FY 2010-2014 Capital Improvement Program**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
<b>Public Works - continued</b>						
<b>Equipment-Parks &amp; Grounds continued</b>						
6440 Athletic Field Mower Replacement	\$ -	\$ 30,000	\$ -	\$ 35,000	\$ -	\$ 65,000
6440 Topdresser Replacement	\$ -	\$ -	\$ 6,000	\$ 14,000	\$ -	\$ 14,000
6440 Riding Mower Snow Removal Kit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
6440 Infield Machine Replacement	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
6440 Bobcat Replacement	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
6440 Small Rototiller Replacement	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
6440 Slit Seeder Replacement	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ 13,000
<b>Total</b>	\$ <b>1,500</b>	\$ <b>155,000</b>	\$ <b>87,000</b>	\$ <b>95,000</b>	\$ <b>13,000</b>	\$ <b>351,500</b>
<b>Streets</b>						
6430 Street Resurfacing & Repairs*	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 1,325,000
6430 Storm Sewer System Repairs	\$ 30,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 40,000	\$ 210,000
6430 Pavement Striping	\$ 7,500	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 87,500
6430 Chicago River Erosion Control	\$ -	\$ 35,000	\$ 300,000	\$ -	\$ -	\$ 335,000
6430 Detention Basin Renovation	\$ -	\$ 30,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 100,000
6430 Cul-de-sac Enhancement Program	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
6430 Street Lighting Repairs/Upgrades	\$ -	\$ 50,000	\$ 30,000	\$ 30,000	\$ -	\$ 110,000
6430 Sign Replacement	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000
6430 Londonderry Lane Reconstruction	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
<b>Total</b>	\$ <b>302,500</b>	\$ <b>450,000</b>	\$ <b>695,000</b>	\$ <b>405,000</b>	\$ <b>365,000</b>	\$ <b>2,217,500</b>
<b>Parks &amp; Grounds</b>						
6430 Corridor Enhancement Program	\$ 85,000	\$ 100,000	\$ 100,000	\$ 250,000	\$ 250,000	\$ 785,000
6430 Spring Lake Park Improvements	\$ -	\$ 40,000	\$ -	\$ 37,000	\$ -	\$ 77,000
6430 Rivershire Park Improvements	\$ -	\$ 20,000	\$ 38,000	\$ 150,000	\$ 50,000	\$ 258,000
6430 Whytegate Park Improvements	\$ -	\$ 20,000	\$ 4,000	\$ -	\$ -	\$ 24,000
6430 North Park Improvements	\$ -	\$ 9,500	\$ 75,000	\$ -	\$ 110,000	\$ 194,500
6430 Veterans Memorial	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
6430 Olde Mill Park Improvements	\$ -	\$ 8,000	\$ -	\$ 23,000	\$ -	\$ 31,000
6430 Balzer Park Improvements	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
6430 Florsheim Park Improvements	\$ -	\$ 30,000	\$ 30,000	\$ 50,000	\$ -	\$ 110,000
6430 Memorial Park Improvements	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
6430 Bicentennial Park Improvements	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
6430 Route 22 Path Countdown Signals	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
<b>Total</b>	\$ <b>85,000</b>	\$ <b>304,500</b>	\$ <b>267,000</b>	\$ <b>510,000</b>	\$ <b>420,000</b>	\$ <b>1,586,500</b>
<b>Buildings</b>						
6430 Diesel Tank Painting*	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
6430 Spring Lake Park Pavillion Repairs	\$ -	\$ 28,000	\$ -	\$ -	\$ 4,000	\$ 32,000
6430 Village Hall Exterior Light Replacement*	\$ -	\$ 6,700	\$ -	\$ -	\$ -	\$ 6,700
6430 Rivershire Nature Center Repairs	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
6430 Village Hall Water Heater Replacement*	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
6430 Public Works Facility Exterior Painting*	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000
6440 Forklift Replacement*	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000

\*Multiple Funds/Divisions

**FY 2010-2014 Capital Improvement Program**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
Buildings - continued						
6430 Village Hall Interior Doors Refinishing*	\$ -	\$ -	\$ 3,300	\$ -	\$ -	\$ 3,300
6430 Village Hall Chair Replacement*	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000
6430 Village Hall Interior Painting*	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
6430 Village Hall Exterior Painting*	\$ -	\$ -	\$ 13,500	\$ -	\$ -	\$ 13,500
6430 Village Hall Shower Base Repairs*	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000
6430 Village Hall Carpet Replacement*	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
6430 Village Hall Window Treatments*	\$ -	\$ -	\$ -	\$ 6,700	\$ -	\$ 6,700
6430 Village Hall Kitchen Refurbishing*	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000
6430 Public Works Fac Floor Treatment*	\$ -	\$ -	\$ -	\$ 28,000	\$ -	\$ 28,000
6430 Public Works Facility Interior Painting*	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000
6430 Public Works Facility Lighting*	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
6430 Village Hall Roof Replacement*	\$ -	\$ -	\$ -	\$ -	\$ 335,000	\$ 335,000
6430 Public Works Facility Ventilation*	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ 13,500
6430 Village Hall Faucet and Flush Valves*	\$ -	\$ -	\$ -	\$ -	\$ 9,600	\$ 9,600
6430 Public Works Facility Chair Replacement*	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
6430 Public Works Facility Overhead Doors*	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
6430 Public Works Facility Landscaping*	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000
<b>Total</b>	\$ 1,500	\$ 44,700	\$ 93,800	\$ 90,700	\$ 394,100	\$ 624,800
<b>GENERAL FUND TOTAL</b>	\$ 427,000	\$ 1,391,200	\$ 1,567,900	\$ 1,503,300	\$ 1,688,700	\$ 6,578,100
<b>Motor Fuel Tax Fund</b>						
6430 Street Resurfacing & Repairs*	\$ 205,000	\$ 188,000	\$ 190,000	\$ 192,000	\$ 195,000	\$ 970,000
<b>Total</b>	\$ 205,000	\$ 188,000	\$ 190,000	\$ 192,000	\$ 195,000	\$ 970,000
<b>Water and Sewer Improvements</b>						
<b>Motor Vehicle Replacement</b>						
6410 Vehicle Rehabilitation*	\$ 3,000	\$ 4,500	\$ 4,500	\$ 5,000	\$ 5,000	\$ 22,000
6410 Two Ton Truck (251)	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ 33,000
6410 One Ton Truck (241)	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
<b>Total</b>	\$ 3,000	\$ 37,500	\$ 4,500	\$ 5,000	\$ 85,000	\$ 135,000
<b>Equipment</b>						
6440 Dewatering Pump (6") Replacement*	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ 17,500
6440 Sewer Flusher*	\$ -	\$ 58,000	\$ -	\$ -	\$ -	\$ 58,000
6440 Utility GIS Laptop Computers	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ 9,000
6440 Forklift Replacement*	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
6440 Geographic Information System*	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000
6440 End Loader Replacement*	\$ -	\$ -	\$ 58,000	\$ -	\$ -	\$ 58,000
6440 Portable Message Board Replacement*	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
<b>Total</b>	\$ 17,500	\$ 67,000	\$ 66,000	\$ 4,000	\$ -	\$ 154,500
<b>Office Equipment</b>						
6420 Data Processing Replacement*	\$ 4,000	\$ 11,300	\$ 8,500	\$ 8,500	\$ 8,500	\$ 40,800

\*Multiple Funds/Divisions

**FY 2010-2014 Capital Improvement Program**

<b>Water and Sewer Improvements (continued)</b>		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
6420	Audio/Visual Equipment*	\$ -	\$ 9,300	\$ 2,500	\$ 4,500	\$ 5,000	\$ 21,300
6420	Electronic Mail Machine*	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ 700
6420	Work Order Management Software*	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
	<b>Total</b>	\$ 4,000	\$ 21,300	\$ 61,000	\$ 13,000	\$ 13,500	\$ 112,800
<b>Capital Projects</b>							
6430	Water Distribution System Repairs	\$ 25,000	\$ 60,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 310,000
6430	Sanitary Sewer System Improvements	\$ 20,000	\$ 20,000	\$ 30,000	\$ 225,000	\$ 225,000	\$ 520,000
6430	Diesel Tank Painting*	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
6430	Village Hall Exterior Light Replacement*	\$ -	\$ 3,300	\$ -	\$ -	\$ -	\$ 3,300
6430	Water System "Floating" Pressure	\$ -	\$ 15,000	\$ -	\$ 210,000	\$ -	\$ 225,000
6430	Eastside Reservoir Influent Meter	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6430	Village Hall Water Heater Replacement*	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
6430	Lift Station Generator Replacement	\$ -	\$ -	\$ 45,000	\$ 70,000	\$ -	\$ 115,000
6430	Corrosion Protection	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
6430	Village Hall Chair Replacement*	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ 18,000
6430	Village Hall Interior Painting*	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
6430	Village Hall Exterior Painting*	\$ -	\$ -	\$ 6,500	\$ -	\$ -	\$ 6,500
6430	Village Hall Interior Doors Refinishing*	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ 1,700
6430	Public Works Facility Exterior Painting*	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ 4,000
6430	Village Hall Shower Base Repair*	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
6430	SCADA Replacement	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ 110,000
6430	Reservoir Inspections	\$ -	\$ -	\$ 22,500	\$ -	\$ -	\$ 22,500
6430	Village Hall Carpet Replacement*	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
6430	Village Hall Kitchen Refurbishing*	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
6430	Public Works Fac. Floor Treatment*	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ 14,000
6430	Public Works Facility Lighting*	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
6430	Public Works Facility Interior Painting*	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
6430	Village Hall Window Treatments*	\$ -	\$ -	\$ -	\$ 3,300	\$ -	\$ 3,300
6430	Village Hall Roof Replacement*	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000
6430	Westside Reservoir Roof Repairs	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
6430	Automated Water Meter Reading	\$ -	\$ -	\$ -	\$ -	\$ 597,000	\$ 597,000
6430	Village Hall Faucet and Flush Valves*	\$ -	\$ -	\$ -	\$ -	\$ 4,800	\$ 4,800
6430	Public Works Facility Ventilation*	\$ -	\$ -	\$ -	\$ -	\$ 6,500	\$ 6,500
6430	Public Works Facility Landscaping*	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
6430	Public Works Facility Overhead Doors*	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
6430	Public Works Facility Chair Replacement*	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
6430	Eastside Reservoir Roof Replacement	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
6430	Water Main Replacement	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
	<b>Total</b>	\$ 46,500	\$ 110,800	\$ 374,700	\$ 625,300	\$ 1,211,300	\$ 2,368,600
	<b>WATER &amp; SEWER IMP. TOTAL</b>	\$ 71,000	\$ 236,600	\$ 506,200	\$ 647,300	\$ 1,309,800	\$ 2,770,900

\*Multiple Funds/Divisions

**FY 2010-2014 Capital Improvement Program**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
<b>Vehicle Maintenance Fund</b>						
6440 Tire Machine Replacement	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6440 Transmission Fluid Recycling System	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
6440 Anti-Freeze Recycling System	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
6440 Fleet Maintenance Software	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000
<b>Total</b>	\$ -	\$ 10,000	\$ 7,000	\$ 90,000	\$ -	\$ 107,000
<b>Park Development Fund</b>						
6430 Path-(Rt.22)Milwaukee Intersection (S)	\$ 79,000	\$ -	\$ -	\$ -	\$ -	\$ 79,000
<b>Total</b>	\$ 79,000	\$ -	\$ -	\$ -	\$ -	\$ 79,000
<b>PUBLIC WORKS TOTAL</b>	\$ 774,000	\$ 1,648,800	\$ 2,103,000	\$ 2,236,500	\$ 3,018,900	\$ 9,781,200
<b>ALL CAPITAL PROJECTS TOTAL</b>	\$ 1,571,000	\$ 1,874,100	\$ 3,196,100	\$ 2,432,600	\$ 3,193,500	\$ 11,931,300
<b>Debt Service</b>						
<b>General Fund</b>						
6470 North Park Property Purchase	\$ 397,000	\$ 397,000	\$ 397,000	\$ 397,000	\$ 397,000	\$ 1,985,000
6470 Scheller Road Reconstruction Loan	\$ 187,000	\$ 187,000	\$ 187,000	\$ 187,000	\$ 187,000	\$ 935,000
<b>Total</b>	\$ 584,000	\$ 584,000	\$ 584,000	\$ 584,000	\$ 584,000	\$ 2,920,000
<b>Water &amp; Sewer Improvement Fund</b>						
6470 Route 22 Utility Improvements	\$ 197,500	\$ 197,500	\$ 197,500	\$ 197,500	\$ 197,500	\$ 987,500
<b>Total</b>	\$ 197,500	\$ 197,500	\$ 197,500	\$ 197,500	\$ 197,500	\$ 987,500
<b>Tax Incremental Finance Dist. Fund</b>						
6470 Interfund Improvements Loans	\$ 676,000	\$ 136,000	\$ -	\$ -	\$ -	\$ 812,000
6470 Land Acquisition Loan	\$ 582,000	\$ 646,000	\$ 696,000	\$ 746,000	\$ 1,425,000	\$ 4,095,000
<b>Total</b>	\$ 1,258,000	\$ 782,000	\$ 696,000	\$ 746,000	\$ 1,425,000	\$ 4,907,000
<b>TOTAL DEBT SERVICE</b>	\$ 2,039,500	\$ 1,563,500	\$ 1,477,500	\$ 1,527,500	\$ 2,206,500	\$ 8,814,500
<b>GRAND TOTAL</b>	\$ 3,610,500	\$ 3,437,600	\$ 4,673,600	\$ 3,960,100	\$ 5,400,000	\$ 20,745,800



Village of Lincolnshire 2010 Annual Budget

**Supplementary Information**

<u>Page</u>	<u>Information</u>
182	Glossary - Financial Terms
188	Glossary - Non-Financial Terms
190	Chart of Accounts - Funds
191	Chart of Accounts - Line Item Revenues
192	Chart of Accounts - Line Item Expenditures
193	Salary and Benefits
194	Classification and Pay Plan
195	Full-Time Employee Equivalent Calculation
197	A History of Lincolnshire
199	Statistical Information

**Village of Lincolnshire 2010 Annual Budget**

**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.
AGENCY FUNDS	Trust and Agency funds are used to account for assets held by the Village of Lincolnshire as trustee or agent for individuals, private organizations, or other governmental units. Agency funds function primarily as clearing mechanisms for cash resources which are collected by the Village, held a brief period, and then disbursed to authorized recipients. As such, they are not budgeted.
APPROPRIATION	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount and to the time it may be expended.
APPROPRIATION ORDINANCE	The official enactment by the Village Board to legally authorize Village Staff to obligate and expend resources.
ASSESSED VALUATION	A valuation set upon real estate or other property by the Township Assessor as a basis for levying taxes.
AUDIT	An examination by an independent accounting firm to determine if the Village's financial statements are in accordance with GAAP. The examination also includes a detailed review of the Village's financial and internal control systems.
BOND	A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.
BONDED DEBT	That portion of indebtedness represented by outstanding bonds.
BUDGET	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

## Village of Lincolnshire 2010 Annual Budget

BUDGET DOCUMENT	The instrument used by the budget-making staff to present a comprehensive financial plan of operations to the Village Board.
BUDGET MESSAGE	A general discussion of the proposed budget as presented in writing by the budget-making staff to the legislative body.
BUDGET SYSTEM	The system used by an entity to express its revenue and expense projections for the coming year or years. Lincolnshire uses a line-item budget system.
BUDGETARY CONTROL	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
CAPITAL BUDGET	A plan of proposed capital outlays and the means of financing them for the current fiscal period.
CAPITAL ITEM	An asset item with a value of \$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	That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**Village of Lincolnshire 2010 Annual Budget**

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.

**Village of Lincolnshire 2010 Annual Budget**

FUND BALANCE	The excess of a fund's assets over its liabilities and reserves. The Village of Lincolnshire's policy is to promote sound financial planning and protect against unanticipated revenue loss or unanticipated expenses, and to plan for contingent liability. The goal has been to establish and maintain a working cash minimum balance equal to at least one year's operating expenses and debt service in the General Fund and at least 6 months operating expenses and debt service in the Water and Sewer Fund.
GAAP (General Accepted Accounting Principles)	Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of the entity. They encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.
GENERAL FUND	The fund 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".
INFRASTRUCTURE	Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the Village.
INTERFUND TRANSFERS	Amounts transferred from one fund to another fund.

**Village of Lincolnshire 2010 Annual Budget**

INTERNAL SERVICE FUND	A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.
LEVY	To impose taxes, special assessments or service charges for support of Village activities.
LINE ITEM BUDGET	A budget format that organizes a budget by categories of expenses for each department, division or agency within the local government. It is designed to prevent overspending, and provides strong central control over departmental expenditures. It also aids the reader in comparing one budget with a prior one.
MODIFIED ACCRUAL ACCOUNTING METHOD	Followed by the governmental and the agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest or long-term debt, are recorded when the related fund liability is incurred, if measurable.
OBJECTIVE	A specific, measurable and observable result of an organization's activity which advances the organization toward its goal.
OPERATING BUDGET	The portion of the budget that pertains to daily operations that provides basic government services.
OPERATING COSTS	In the General Fund this means expenditures such as salaries, utilities, and supplies. In the Proprietary Fund this refers to expenses that are directly related to the fund's activities.
ORDINANCE	A formal legislative enactment by the governing board of a municipality.
POLICY	A course of action or guiding principle designed to set parameters for decision and action.
PROPOSED BUDGET	The recommended budget submitted by the Village Manager to the Mayor and Village Board each year.
PROPRIETARY FUNDS	Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.
RESERVE	An account used to indicate that a portion of a fund balance is restricted for a specific purpose.
REVENUES	Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Income from various sources.

**Village of Lincolnshire 2010 Annual Budget**

SPECIAL  
REVENUE FUND

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

TAXES

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

WATER AND  
SEWER

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

WORKING  
CAPITAL

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

**Village of Lincolnshire 2010 Annual Budget**

**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.

**Village of Lincolnshire 2010 Annual Budget**

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.

**This page left intentionally blank.**

**Village of Lincolnshire 2010 Annual Budget**

**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  
01-24 Public Works - Environmental Services  
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

Village of Lincolnshire 2010 Annual Budget

**CHART OF ACCOUNTS - LINE ITEM REVENUES**

<b>4000</b>	<b>TAXES</b>	<b>4200</b>	<b>FINES &amp; FORFEITURES</b>
4010	State Income Tax	4210	Court Fines
4020	Sales Tax	4230	Alarm Fines & Fees
4030	Utility Tax		
4032	Telecommunications Tax	<b>4300</b>	<b>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</b>
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		
		<b>4400</b>	<b>MISCELLANEOUS REVENUE</b>
<b>4100</b>	<b>LICENSES &amp; FEES</b>		
		4410	Sale of Surplus Property
4120	Liquor Licenses	4420	Park Donations
4125	Beach Tags	4425	Police Contributions
4126	Park User Fees	4430	Other Income
4127	Recreational Program Fees		
4130	Amusement Devices	<b>4500</b>	<b>OTHER INCOME</b>
4135	Application Fees		
4140	Engineering Fees	4510	Interest Income
4145	Planner Fees	4520	Water & Sewer Fund Employee Contributions
4150	Plan Review Fees	4530	Vehicle Maint. Fund Employee Contributions
4155	Annexation Fees	4535	E911 Fund Employee Contribution
4160	Building Permit Fees	4540	Transfer from General Fund
4165	Acreage Impact Fees	4545	Transfer from Water & Sewer Fund
4166	Forester Fees	4550	Transfer from Water & Sewer Improve. Fund
4170	Miscellaneous Licenses & Fees	4570	Loan Proceeds
4180	Water & Sanitary Sewer User Fees	4571	Loan to TIF Fund
4185	Water Meter Sales	4575	Loan Payment by E911 Fund
4186	Connection Fees		
4190	Cable TV Franchise Fee		
4191	Waste Hauler Fees		

Village of Lincolnshire 2010 Annual Budget

**CHART OF ACCOUNTS - LINE ITEM EXPENDITURES**

<b>6000</b>	<b>PERSONAL SERVICES</b>	<b>6300</b>	<b>OTHER CHARGES</b>
6010	Regular Salaries	6310	Memberships
6015	Corporate Salaries	6320	Vehicle Expense
6020	Overtime Salaries	6330	Professional Development
		6340	Publications
		6350	Classified Advertising
<b>6100</b>	<b>CONTRACTUAL SERVICES</b>	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	<b>6400</b>	<b>CAPITAL OUTLAY</b>
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
<b>6200</b>	<b>COMMODITIES</b>	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		

**Village of Lincolnshire 2010 Annual Budget**

**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 3%.

**Merit Pay Plan**

Employees are normally eligible for an annual salary increase based upon a written performance evaluation. Employees are rated by personal traits, job specific traits and completion of goals established at the previous evaluation. Evaluations will be completed, but the merit increases have been placed on hold and will be reviewed during the year.

**Village of Lincolnshire 2010 Annual Budget**

**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*	\$101,023	\$120,811	\$140,598
24.0	Director of Financial Systems*	\$98,498	\$115,747	\$136,996
23.5	Director of Community Development*	\$94,432	\$114,044	\$133,655
19.5	Commander* Office/Communications Manager*	\$78,376	\$93,730	\$109,084
18.5	Streets/Parks Superintendent Utilities Superintendent	\$74,346	\$88,426	\$102,506
17.5	Sergeant	\$70,806	\$84,216	\$97,624
16.0	Chief Building Code Administrator Fleet Maintenance Supervisor	\$65,433	\$78,288	\$91,143
15.0	Engineering Supervisor	\$62,161	\$74,140	\$86,119
13.0	Building Inspector Environmental Services Supervisor Facilities Supervisor Planner	\$56,159	\$67,225	\$78,290
10.5	Account Clerk Supervisor Executive Secretary General Maintenance Open Space General Maintenance Utilities	\$49,657	\$59,446	\$69,234
10.0	Automotive Servicer General Maintenance Streets/Parks Telecommunicator	\$48,385	\$57,926	\$67,466
8.0	Administrative Assistant Community Service Officer Recreation Supervisor	\$43,534	\$52,278	\$61,021
7.5	Secretary Secretary/Receptionist	\$43,118	\$51,325	\$59,532
7.0	Records Clerk	\$40,456	\$49,260	\$58,064
0	Code Enforcement Inspector Production Coordinator	\$20.00/hr.	\$25.00/hr.	\$30.00/hr.
0	Administrative Clerk Billing Clerk Gardener Permits Clerk	\$13.00/hr.	\$18.00/hr.	\$23.00/hr.
0	Intern	\$10.00/hr.	\$13.00/hr.	\$16.00/hr.
0	Lifeguard Supervisor Production Assistant	\$9.00/hr.	\$12.00/hr.	\$15.00/hr.
0	Lifeguard Seasonal Laborer/Worker	\$8.00/hr.	\$10.50/hr.	\$13.00/hr.

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

**Village of Lincolnshire 2010 Annual Budget**

**PERSONNEL SUMMARY BY DEPARTMENT - FTE**

<b>Department/Position</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Approved</b>
<b><u>Executive Services</u></b>			
Village Manager	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Deputy Village Clerk-Office/Communications	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Administrative Clerk	0.50	0.50	0.00
Production Assistant	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
Total	4.90	4.90	4.40
<b><u>Finance</u></b>			
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
<b><u>Community Development</u></b>			
Director of Community Development	1.00	1.00	1.00
Building Inspector	0.75	1.00	1.00
Chief Building Code Administrator	1.00	1.00	1.00
Planner	2.00	2.00	2.00
Secretary	1.00	1.00	1.00
Village Forester	1.00	1.00	0.00
Building Permits Clerk	0.50	0.50	0.50
Property Maintenance Inspector	<u>0.50</u>	<u>0.75</u>	<u>0.75</u>
Total	7.75	8.25	7.25
<b><u>Police</u></b>			
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
Community Service Officer	2.00	2.00	2.00
Records Clerk	1.80	1.80	1.80
Secretary	1.00	1.00	1.00
Telecommunicator	<u>6.70</u>	<u>6.70</u>	<u>6.20</u>
Total	36.50	36.50	36.00

**Village of Lincolnshire 2010 Annual Budget**

<b>Department/Position</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Approved</b>
<u>Public Works</u>			
Director of Public Works	1.00	1.00	1.00
Village Engineer	1.00	0.00	0.00
Superintendent-Streets & Parks	1.00	1.00	1.00
Superintendent-Utilities	1.00	1.00	1.00
Engineering Supervisor	0.00	1.00	1.00
Assistant to the Director of Public Works	1.00	1.00	0.00
Environmental Services Supervisor	0.00	0.00	1.00
Engineering Inspector	0.25	1.00	0.00
Fleet Maintenance Supervisor	1.00	1.00	1.00
Parks Supervisor	1.00	1.00	0.00
Facilities Manager	0.00	0.00	1.00
Recreation Supervisor	1.50	1.00	1.00
Auto Servicer	1.00	1.00	1.00
General Maintenance-Buildings	1.00	1.00	0.00
General Maintenance-Open Space	1.00	1.00	1.00
General Maintenance-Streets/Parks	8.00	8.00	8.00
General Maintenance-Utilities	4.00	4.00	4.00
Public Works Facility Secretary	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
Recreation Associate	0.00	0.50	0.00
Gardener	0.25	0.25	0.25
Interns	0.75	0.50	0.50
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	31.10	28.60
Grand Total	83.25	84.25	79.75

## Village of Lincolnshire 2010 Annual Budget

### **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 Aptakistic meant "sun at its meridian" or half of the day. An early cartographer spelled it Half Day, and so it remained.

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

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

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

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

These early problems led to the formation of a homeowners' group which is still active in the Village. It was named the Cambridge Forest Association (presently named the Lincolnshire Community Association) because Cambridge Lane was the only developed street at that time.

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

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

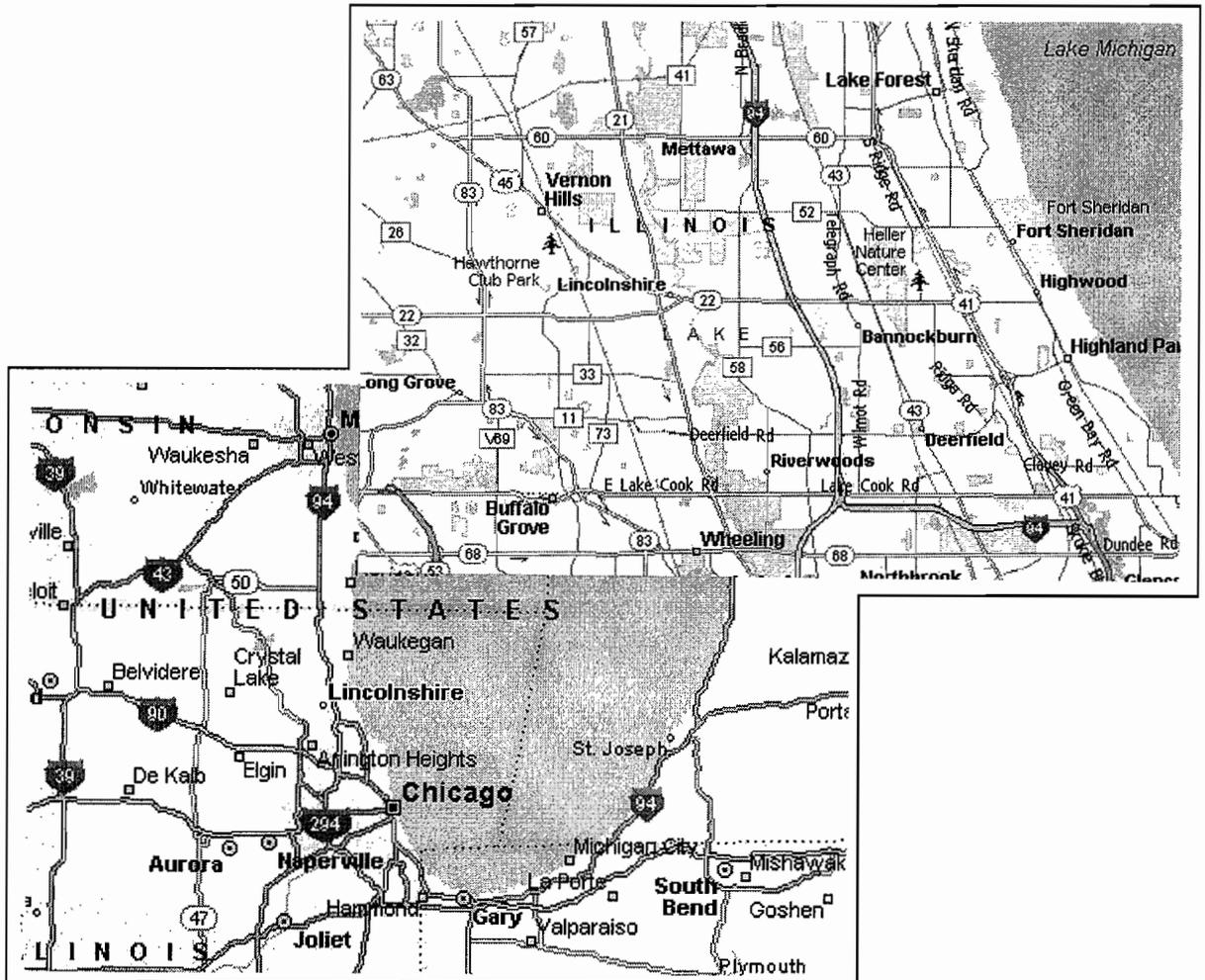
## Village of Lincolnshire 2009 Annual Budget

In 1957, at the time of incorporation, the Village's population was 237. In 1970, its population had grown to 2,531. According to the 1990 Census, our population was 4,931. Special Censuses in 1998 gave Lincolnshire a population of 5,898 and in 2004, established the population at 6,537. The latest Special Census was completed in the fall of 2008 and the Village population increased to 7,038.

### **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.



**Village of Lincolnshire 2010 Annual Budget**

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

**DATE OF INCORPORATION:**

1957

**FORM OF GOVERNMENT:**

Village Board/Manager  
Home Rule

**AREA:**

4.6 Square Miles

Miles of Streets

40

**FIRE PROTECTION:**

Furnished by Lincolnshire-Riverwoods Protection District

**POLICE PROTECTION:**

Number of Stations

1

Number of Sworn Officers

25

**RECREATION:**

Number of Parks

10

Park Acres

181

**EDUCATION:**

Attendance Centers

4

Number of Teachers

504

Number of Students

5,943

**BUILDING PERMITS:**

	Number	Value (In 1,000s)
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
2006	441	44,016
2007	428	88,371
2008	433	73,167

**ENTERPRISES:**

Number of Consumers:

2,410

Average Daily Consumption

(Million Gallons/Day)

1.49

Miles of Water Mains

67

Miles of Sanitary Sewer Mains

45

Storage Capacity

(Million gallons)

4.6

**EMPLOYEES:**

Full-time

73

Part-time

8

Seasonal

20

**ELECTIONS:**

Number of registered voters

5,117

Number of votes cast in

last municipal election

614

Percentage of registered voters  
voting in last municipal  
election

11.9%

**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
2008 *	7,038

\*Special Census

**Village of Lincolnshire 2010 Annual Budget**

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

**RECENT CENSUS DATA:**

	1980 <u>Census</u>	1990 <u>Census</u>	2000 <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>	2008 <u>Assessed Valuation</u>	<u>Percentage of total assessed valuation</u>
4 Overlook LLC	Office Buildings	\$ 23,512,200	3.35%
CRP-2 Holdings Tri-State LLC	Office Buildings	20,548,426	2.93%
Van Vlissingen & Co, Suite 100	Office Buildings	19,156,433	2.73%
Northwestern Mutual Life Insur	Office Buildings	18,391,780	2.62%
Lincolnshire Campus LLC	Retirement Facility	17,671,317	2.52%
Strategic Hotel Capital, Inc.	Hotel	10,736,200	1.53%
Half Day LLC	Office Buildings	10,325,630	1.47%
E. C. D. Company	Retail, Office	7,262,074	1.03%
Staples	Office Buildings	7,196,062	1.03%
Corporate Overlook Campus	Office Buildings	<u>6,823,261</u>	<u>0.97%</u>
		\$ 141,623,383	20.18%

Note: Total Assessed Valuation is \$701,409,000

Source: Vernon Township Assessor

This page left intentionally blank.