

Village of Lincolnshire, Illinois  
Operating Budget  
and  
Capital Improvement Program  
2011

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Village of Lincolnshire 2011 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	17
Short Term Organizational Goals	18
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 2011 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	138
Police Pension Fund	142
Illinois Municipal Retirement Fund	146
Vehicle Maintenance Fund	150
Tax Increment Financing Fund	155
E911 Fund	159
Park Development Fund	165

Village of Lincolnshire 2011 Annual Budget

TABLE OF CONTENTS (continued)

VI. Capital Improvement Program	Page
Capital Improvement Program	171
FY 2011 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 2011 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 2011 Annual Budget

**READER'S GUIDE TO THE BUDGET (continued)**

The Capital Improvement Program section summarizes the Five Year Capital Plan as well as the details for this year's proposed capital projects.

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

**Financial Overview**

The Financial Summary section shows all the Budget's financial information in a nutshell. It gives summary information by fund, and also by area of activity (capital projects, general government, bonded debt, etc.). One of the tables in this section, the Summary of Receipts and Disbursements, shows money from previous years that hasn't been spent, for each fund. This summary of cash and investments reflects how much money the Village has "in the bank", and thus summarizes our community's financial condition. Also included are the long term debt summary and property tax comparisons.

**Non-monetary Information**

The Organizational Information and Supplementary Information sections of the Budget give various information about Lincolnshire's history and current makeup, about the characteristics of our residents, about the Village government organization and about the budget process.

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

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January 1, 2011

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, 2011. 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.

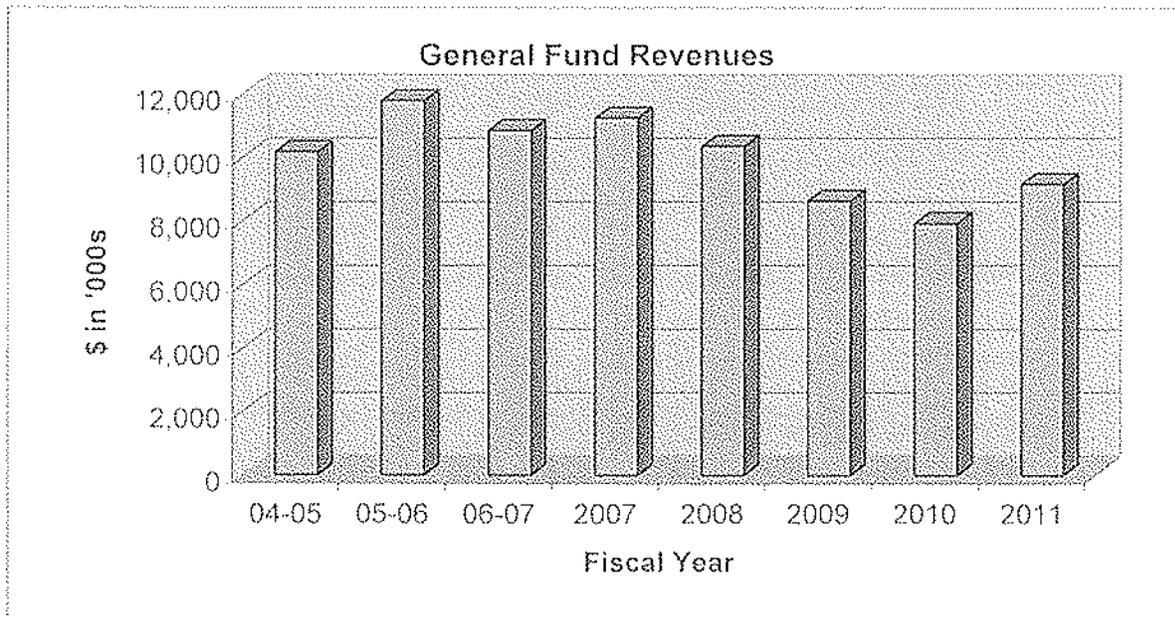
### **Budget Highlights**

- . Combined revenues of \$19,095,000 for all funds with combined expenditures of \$18,637,100. Therefore, the Budget is balanced with revenues exceeding expenditures.
- . The implementation of \$1,740,300 in capital improvement projects (found on pages 169-181). The Village has increased its level of capital improvements from last year, but it remains below capital spending from pre-recession years.
- . Village water and sewer rates will increase by 3% on January 15, 2011. The increases are necessary due to a rise in wholesale water rates of 3.1% and a 3% increase in sewerage treatment costs.
- . Total number of employees will decrease by 5.6 full-time equivalents (FTE) due to the reduction of five (5) full time and one (1) part time positions in the departments of Community Development, Police and Public Works.
- . The property tax levy will only be used to fund employee pensions and not for operational purposes.
- . Initiation of the review and implementation of providing some key municipal services through a cooperative consortium of area municipalities.

- . Initiation of a review of the Village Comprehensive Plan that was last updated in 2001.
- . Investigation into water meter reading options in light of our current vendor ending the production of our remote readers.
- . 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.
- . A review of the Village's internal financial controls and an update to the Village's procurement manual.
- . Continuation of the Business Task Force with the goal of business retention and recruitment.
- . Adherence to all Financial Policies found on pages 6 through 17.
- . The establishment of fourteen (14) 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 remained 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 2010 and 2011. The reduction in expenses was not enough and the Village still faced a more



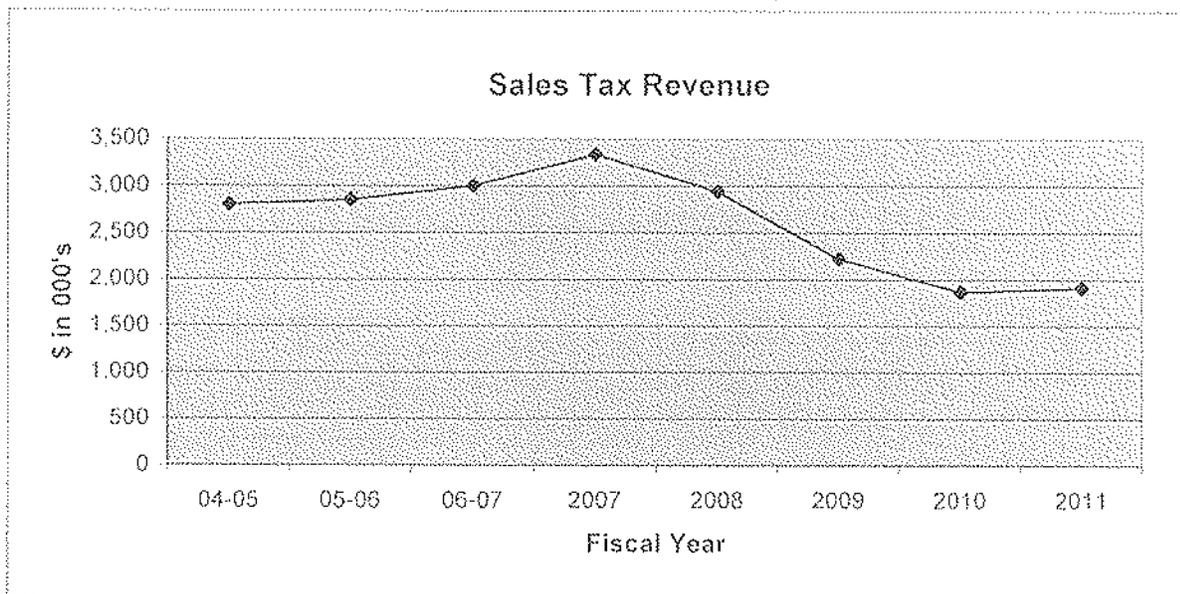
than \$700,000 deficit in 2011 without additional cuts or new revenues. Therefore, the Village Board considered several alternatives and approved a .5% sales tax increase which is covered in more detail below.

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 for 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 \$960,000, but none 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. The new sales tax was adopted to address these issues and will be described below with the General Fund.

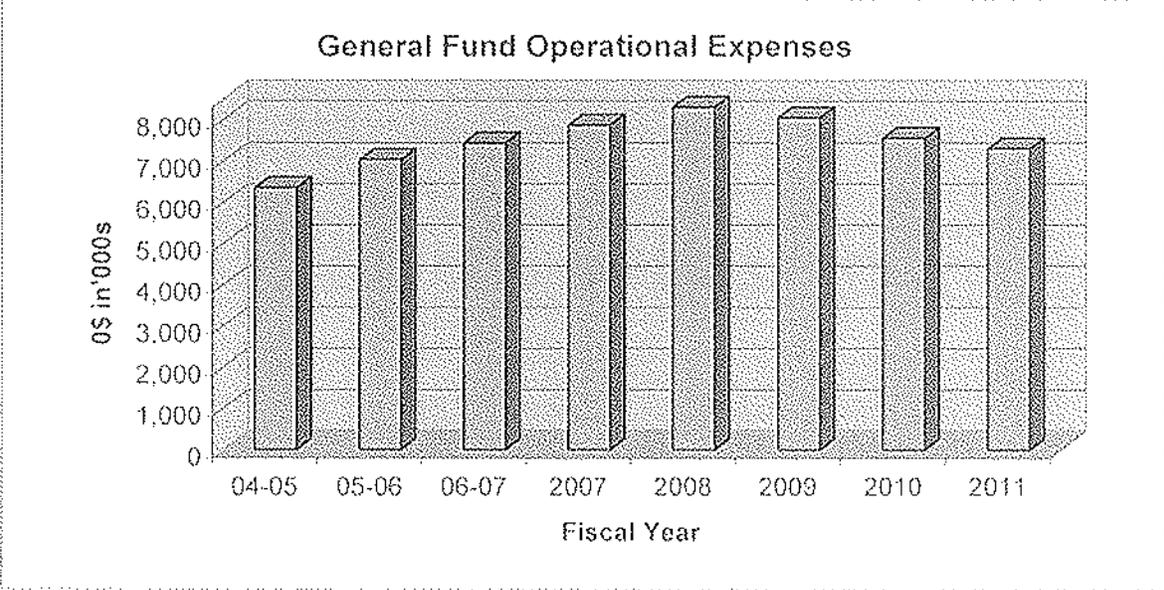
### General Fund

General Fund revenues are estimated to be \$1.22 million more than in 2010, excluding loans and use of reserve funds for capital improvements. When compared to the actual revenue for FY 2008, it is a decrease of over \$1.19 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 adopt a Home Rule Sales Tax of .5% which is estimated to bring \$950,000 in revenues in 2011. It goes into effect on January 1st and will be assessed each August for continuation. The additional revenues allow the budget to be in balance and provide for some needed capital improvements. The chart below features our largest revenue source (does not include increase) in the General Fund and after four (4) 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 2009. The expectation in most revenue categories for 2011 will be to follow similar numbers achieved in 2010, but with some modest increases in some of our revenue categories.

With the decline in revenues, we again reviewed all operational and capital expenses for areas that could be reduced without causing significant impacts to services. Therefore, more 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. The changes were less than 2010 as the number of discretionary programs and services were significantly reduced last year. For 2011, several programs were eliminated including the Gypsy Moth control spraying, wildlife management, curb replacement program, budget award submittals and holiday decorations. The largest program elimination was all recreation programming. Over the past several years, participation has significantly dropped and the cost of running the programs has increased, increasing the gap between user fees and the actual costs. Programs or services continuing, but in a reduced format, include tree pruning, open space management, Independence Day fireworks display and the Shop and Dine Guide, which will now be printed every two (2) years. Savings from these programs and services total approximately \$200,000.

Several positions that became vacant in 2010 were not filled and will continue to be unfilled in 2011. These include a Community Service Officer and Police Officer in the Police Department and a Building Permits Clerk in the Community Development Department. Ending the recreation program included the elimination of the Recreation Supervisor position. Also, a Telecommunicator position was eliminated in the Police Department and a General Maintenance position was eliminated in the Public Works Department. The savings from these positions is approximately \$330,000.

General Fund capital improvements total \$882,800, which is a 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 2011. The largest of the projects is our annual street resurfacing program (\$265,000). 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 2011 with an estimated reserve fund equal to just less than 12 months of operating and debt service expenses. There are no plans to use reserve funds in 2011.

## Water and Sewer Fund

Water and Sewer rates will increase by 3% on January 15, 2011. The increases are largely due to an increased wholesale water rate of 3.1% and an increase of 3% in the cost of sanitary sewage treatment. Lake County is currently conducting a sewer rate study which could increase rates beyond a more typical 3% increase, beginning in 2012. The City of Highland Park is currently expanding its water treatment plant and has provided the Village with a schedule of estimated water rate increases over the next 25 years. They average about 3% each year. The rate increases from our suppliers will likely mean modest rate increases in our utility rates each year.

Operating expenses are dominated by the purchase of water and sanitary sewage treatment. These two (2) expenses account for 71% of the total operating budget. Therefore, the Village only has direct control over 29% of the operating costs. We were able to hold the increase to 1% or \$12,700 from last year.

A total of only \$177,500 in capital improvements is planned this year. The largest project is the replacement of the SCADA system that controls our water and sewer pumping operations. Utility capital improvements have been largely covered by water and sewer connection fees. However, with limited development projects slated for 2011 and the near future, this funding source has significantly decreased. We are using some of the new sales tax revenues to help fund these capital improvements and we plan to use this source of funding in the future.

The fund balance in the Water and Sewer Operating Fund will exceed the policy of at least 20% operating and debt service expenses at the end of the year. The balance in the Water and Sewer Improvement Fund is estimated to be only \$40,000. This fund has no specific minimum balance and the funds are solely used 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 continue the capital improvements in the 12.6 acre redevelopment site owned by the Village. These improvements include the relocation of a cell tower that is currently in the middle of the site and the undergrounding of the electricity and telephone lines. We are improving the site 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 users and a 30+ acre wooded, natural area containing walking trails and a picnic area. In 2010, we completed the last sections of the Village's Pedestrian and Bike Path System. Therefore, the largest projects by this fund has been completed. Revenues for this fund come from developer donations related to housing development projects. Since there are no projects currently in the planning stages, no revenues are expected in the near future.

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 1.2 miles of Village streets will be resurfaced in 2011.

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 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 Changes**

There are several changes for 2011 with the Village's overall Full Time Equivalents (FTEs) dropping to 74.80, a reduction of 5.6 FTEs. All of the changes impact the General Fund. As mentioned above, the positions included the following part time position of Permits Clerk. The full time positions eliminated are Community Service Officer, Police Officer, Telecommunicator, General Maintenance-Streets/Parks and Recreation Supervisor. Also, we eliminated several seasonal positions related to recreation. The work of these positions were either eliminated or reassigned to other personnel.

### **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.

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 estimates are again predicted to exceed the policies.

We anticipate small 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 2011. 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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Lincolnshire**

**Illinois**

For the Fiscal Year Beginning

**January 1, 2010**

A handwritten signature in black ink, appearing to be 'H. H.', written over a horizontal line.

President

A handwritten signature in black ink, appearing to be 'Jeffrey R. ...', written over a horizontal line.

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, 2010.

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 2011 Annual Budget

### BUDGET PROCESS

This Budget document defines Village of Lincolnshire governmental activities for the fiscal year January 1 through December 31, 2011.

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 2011 Budget was held August 23, 2010.

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 2011 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 2011 Annual Budget

**2011 BUDGET APPROVAL SCHEDULE**

<b>Date/Time</b>	<b>Event</b>	<b>Purpose</b>
7/1/2010	Capital Improvement Program worksheets are distributed to Department Managers	Development of Capital Improvement Program
8/2/2010	Completed Capital Improvement Program worksheets due to Village Manager	Development of Capital Improvement Program
Weeks of 8/2/10 & 8/9/10	Capital Improvement worksheets reviewed by Village Manager and returned to Department Managers with comments	Development of Capital Improvement Program
8/3/2010	Operating Worksheets distributed to Department Managers	Development of Operating Budget
8/3/2010	Letters sent from Village Manager to Village organizations regarding Budget process	Obtain comments or requests for the Budget
8/13/2010	Capital Improvement Program worksheets resubmitted to Village Manager	Development of Capital Improvement Program
8/18/2010	Personnel change requests due from Department Managers to Village Manager	Obtain requests for additional personnel or reorganizations
8/18/2010, 12:00 PM	Employee meeting held by Village Manager to obtain questions and comments from staff	Obtain comments or requests for the Budget
8/23/10, 7:00 PM	Special Committee of the Whole Meeting	Mayor & Board of Trustees to discuss goals and objectives for the 2010 Budget
9/1/2010	Completed Operating Budget worksheets due to Director of Financial Systems	Development of Operating Budget
Week of 9/6/2010	Operating and Capital Improvement Program Budget workbooks assembled by Director of Financial Systems and Village Manager	Development of Operating & Capital Improvement Program Budget
9/13/2010	Budget workbooks distributed to Department Managers	Development of Operating & Capital Improvement Program Budget
9/13/2010, 7:00 PM	Special Committee of the Whole Meeting	Mayor & Board of Trustees to hear comments/suggestions from organizations and residents

Village of Lincolnshire 2011 Annual Budget

2011 BUDGET APPROVAL SCHEDULE (continued)

Date/Time	Event	Purpose
9/16/10 & 9/17/10	Department Manager meetings with Director of Financial Systems and Village Manager	Review Operating and Capital Improvement Program Budget
Weeks of 9/20/10 & 9/27/10	Revisions made to Budget workbooks	Development of Operating & Capital Improvement Program Budget
10/14/2010	Budget workbooks delivered to the Mayor and Board of Trustees	Distribution of Proposed Budget
10/15/2010	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 10/25/10 & 11/1/10	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees review of the Budget
11/8/2010	Committee of the Whole Meeting	Public comment on the proposed Budget
Weeks of 11/15/10 & 11/22/10	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees review of the Budget
Weeks of 11/23/10 & 11/29/10	Final revisions made to the Budget by Village Manager	Development of Operating & Capital Improvement Program Budget
12/9/2010	Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
12/10/2010	Public inspection copies of the final Budget at the Village Hall and Library	Allow interested members of the public to review the Budget
12/13/10, 7:00 PM	Village Board Meeting	Adoption of FY 2011 Budget

Village of Lincolnshire 2011 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 2011 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 198. 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 2011, 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 2011 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 percent (20%) of the annual operating budget, including debt service, but not including depreciation and capital expenditures.

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

### USE OF SURPLUS POLICIES

#### **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 2011 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 2011 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 user 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.

**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 2011 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 2011 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 2011 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 FDIC coverage.

Diversification by Financial Institution:

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

## Village of Lincolnshire 2011 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.

### 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.

## Village of Lincolnshire 2011 Annual Budget

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.

### 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.

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## Village of Lincolnshire 2011 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 2011 Annual Budget

**GOALS AND OBJECTIVES**

In August, 2010, 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 2011)

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

Complete the 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)

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

**VILLAGE REGULATIONS PAMPHLET** (Community Development - pages 77-80)

Update the easy-reference booklet which provides a summary of rules and regulations from each Village department which are most applicable to Village residents to be made available at the Village Hall and for placement on the Village's website.

**INTERNAL & EXTERNAL POLICY REVIEW** (Executive Services - pages 60-63)

Conduct a comprehensive review of the Village's Internal and External Policies and recommend changes as necessary.

**VILLAGE WEBPAGE** (Executive Services - pages 85-88)

Conduct a comprehensive review of the Village Webpage and implement enhancements in the area of interactive uses.

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

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

**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.

**CONDUCT A DAYTIME POPULATION COUNT OF THE SCHOOLS, BUSINESSES AND OTHER ENTITIES WITHIN THE VILLAGE** (Police and Community Development - pages 72-75, 77-80)

Conduct a daytime population count of the schools, businesses and other entities within the Village to determine Lincolnshire's peak daytime population to be used by various Village Departments for planning and forecasting purposes.

**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 of Lincolnshire 2011 Annual Budget

**SHORT TERM GOALS**

**RIGHT-OF-WAY OBSTRUCTIONS** (Police - pages 72-75)

In conjunction with the Public Works Department, conduct a Village-wide survey of landscape and other obstructions placed in the Village's rights-of-way. Eliminate the significant obstructions.

**INVESTIGATE WATER METERING SYSTEM OPTIONS** (Public Works - pages 128-131)

Investigate options for the water metering system since our current vendor is canceling production of a key component to our existing system. Consider the various costs and benefits to the available options.

**WATER & SEWER IMPROVEMENT CAPITAL FUND** (Public Works - pages 132-136)

Develop a plan to develop a capital improvement fund in light of reduced water and sewer connection fee revenues.

**EMERALD ASH BORER** (Public Works - pages 105-108)

Create an educational program that will help enlist residents and business owners in a comprehensive plan with the goal of reducing the effects of the Emerald Ash Borer on Village trees. Evaluate the use of treatments to healthy ash trees.

**STORMWATER MANAGEMENT** (Public Works - pages 89-92)

Investigate the establishment of a stormwater management utility system including the use of fees for the management and maintenance of the system.

**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 - \$760,000 - pages 154-157)

Complete any remaining infrastructure improvements in the downtown triangle for future development and continue the process to attract a new developer and development project featuring a grocery store.

**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.

Village of Lincolnshire 2011 Annual Budget

**LONG TERM GOALS**

**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.

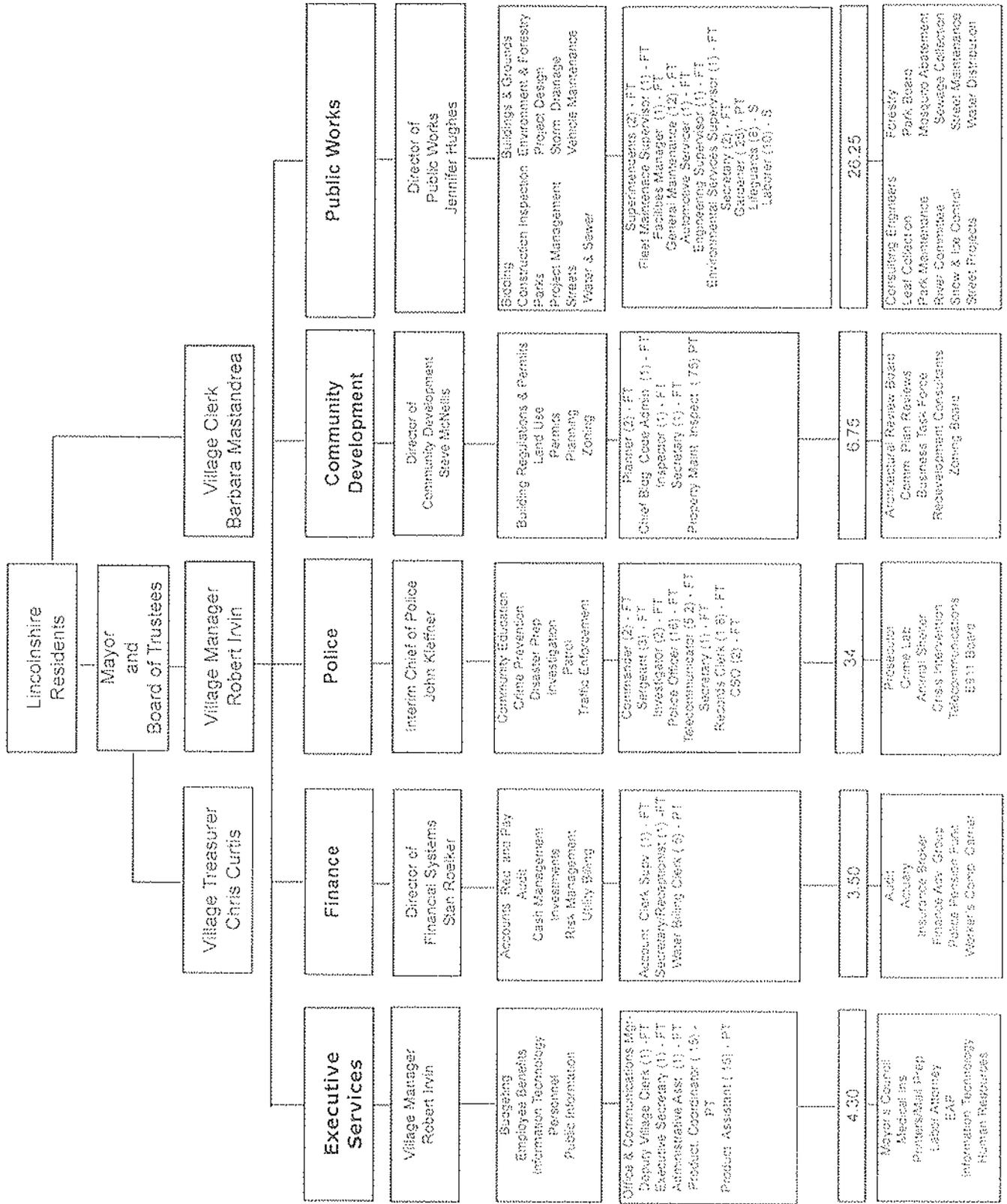
**EMERGENCY PLANNING (Police/Public Works - pages 72-76, 89-92 )**

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

**VILLAGE IDENTITY (Public Works - \$200,000 - 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.

VILLAGE OF LINCOLNSHIRE  
Organizational Chart (2011) - 74.8 FTEs\*



Department:

Department Manager:

Main Departmental Responsibilities:

Departmental Staffing Levels:

\* Full Time Equivalent Employees:

Department has Oversight of These Areas:

Village of Lincolnshire 2011 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	2012
Ramesh Gulate	2010
Roger Hardnock	2010
Sharon Wang	2010
Wes Grover	2012
Cherise Kennerly	2012
Peter Schlecht (Alternate)	2011

**Park Board**

Ken Borgerding, Chairman	2010
Ron Previn	2009
Ted Heiser	2009
Jamie Godshalk	2010
Lee Campbell	2012
Patricia Sanders	2012
Mara Grujanac	2013
Ken VanOverberghe (Alternate)	2011

**Police Pension Fund Board**

Steven Lee, President	2011
Patrick Quillinan	2011
Jamie Watson	2011
Mickey Herst	2012
Adam Hyde	2012

**Zoning Board**

Brian Manion, Chairman	2010
Brian Soifer	2011
Bill Rubenstein	2012
Gary Kalina	2014
Gerard Leider	2014
Michael Van de Kerckhove (Alternate)	2011

Village of Lincolnshire 2011 Annual Budget

**MANAGEMENT TEAM**

Robert L. Irvin  
Village Manager

Carol S. Marshall  
Office/Communications Manager

Stephen M. McNellis  
Director of Community Development

John Kleffner  
Interim 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



Village of Lincolnshire 2011 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

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Village of Lincolnshire 2011 Annual Budget  
**Revenue Summary by Fund**

Fund	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
General Fund	\$ 10,405,899	\$ 11,945,698	\$ 9,115,800	\$ 8,690,800	\$ 9,151,000
Water & Sewer Fund	\$ 3,397,501	\$ 3,593,982	\$ 4,061,400	\$ 3,844,000	\$ 4,055,600
Water & Sewer Improvements Fund	\$ 488,349	\$ 1,202,865	\$ 268,200	\$ 197,900	\$ 374,700
Motor Fuel Tax Fund	\$ 190,000	\$ 240,000	\$ 205,000	\$ 207,900	\$ 180,000
Police Pension Fund	\$ 2,954,851	\$ 2,822,428	\$ 2,019,000	\$ 1,519,000	\$ 2,073,000
Illinois Municipal Retirement Fund	\$ 709,007	\$ 743,040	\$ 775,000	\$ 767,400	\$ 701,000
Vehicle Maintenance Fund	\$ 460,427	\$ 459,079	\$ 500,000	\$ 500,000	\$ 488,900
Tax Increment Finance District Fund	\$ 1,967,948	\$ 2,773,186	\$ 2,272,600	\$ 1,991,600	\$ 1,578,000
E911 Fund	\$ 546,862	\$ 512,929	\$ 502,900	\$ 464,211	\$ 492,800
Park Development Fund	\$ 343,306	\$ 596,476	\$ 279,000	\$ 355,000	\$ -
<b>TOTAL</b>	<b>\$ 21,464,150</b>	<b>\$ 24,889,683</b>	<b>\$ 19,998,900</b>	<b>\$ 18,517,811</b>	<b>\$ 19,095,000</b>

Village of Lincolnshire 2011 Annual Budget  
**Expenditure Summary by Fund**

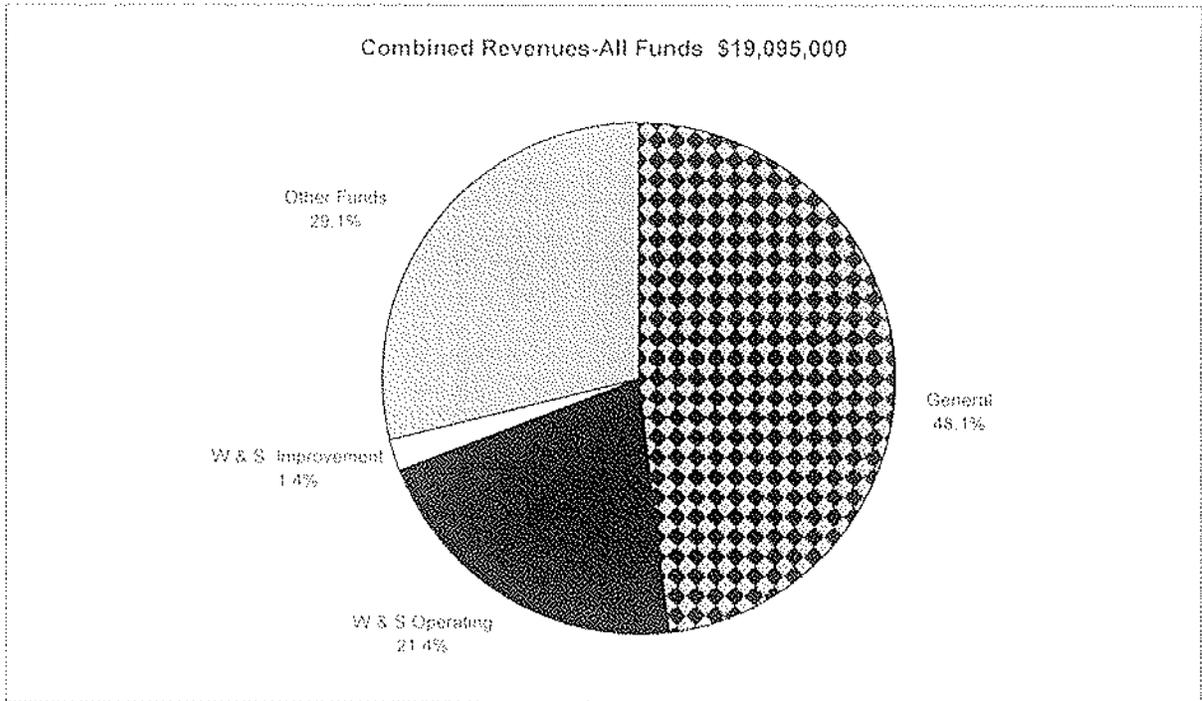
<b>Fund</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Estimate</b>	<b>2011 Budget</b>
<b>General Fund</b>					
Executive Services	\$ 417,250	\$ 422,269	\$ 393,600	\$ 385,700	\$ 383,400
Finance	\$ 238,250	\$ 236,118	\$ 239,500	\$ 225,400	\$ 224,700
Legal	\$ 180,734	\$ 123,922	\$ 146,000	\$ 125,000	\$ 132,000
Police	\$ 2,800,643	\$ 2,884,766	\$ 2,833,500	\$ 2,782,000	\$ 2,797,400
Community Development	\$ 648,746	\$ 545,756	\$ 557,000	\$ 532,600	\$ 527,800
Community Development-Forestry	\$ 152,657	\$ 187,387	\$ -	\$ -	\$ -
Public Works					
Administration	\$ 265,883	\$ 257,827	\$ 207,300	\$ 196,300	\$ 204,200
Streets	\$ 1,385,304	\$ 3,071,553	\$ 1,188,300	\$ 1,162,300	\$ 1,247,500
Parks & Grounds	\$ 1,298,674	\$ 1,035,412	\$ 734,900	\$ 610,500	\$ 926,700
Recreation	\$ 365,664	\$ 330,636	\$ 279,100	\$ 261,500	\$ -
Environmental Services	\$ -	\$ -	\$ 553,300	\$ 455,500	\$ 575,000
Buildings	\$ 416,639	\$ 292,491	\$ 192,000	\$ 181,000	\$ 186,600
Capital Debt	\$ 1,094,339	\$ 1,437,623	\$ 780,600	\$ 780,600	\$ 953,500
Insurance/Common Expenses	\$ 1,141,116	\$ 1,119,738	\$ 1,010,700	\$ 992,400	\$ 988,900
<b>TOTAL</b>	<b>\$ 10,465,899</b>	<b>\$ 11,945,698</b>	<b>\$ 9,115,800</b>	<b>\$ 8,690,800</b>	<b>\$ 9,148,000</b>
<b>Water &amp; Sewer Fund</b>					
Administration	\$ 634,533	\$ 640,361	\$ 620,900	\$ 601,700	\$ 631,700
Operations	\$ 2,732,857	\$ 2,969,719	\$ 4,137,600	\$ 3,259,300	\$ 3,423,000
<b>TOTAL</b>	<b>\$ 3,367,390</b>	<b>\$ 3,610,080</b>	<b>\$ 4,758,500</b>	<b>\$ 3,861,000</b>	<b>\$ 4,054,700</b>
<b>Water &amp; Sewer Improvements Fund</b>	\$ 928,548	\$ 508,156	\$ 268,200	\$ 281,900	\$ 374,700
<b>Motor Fuel Tax Fund</b>	\$ 190,000	\$ 240,000	\$ 205,000	\$ 205,000	\$ 180,000
<b>Police Pension Fund</b>	\$ 499,993	\$ 516,343	\$ 2,019,000	\$ 563,500	\$ 2,073,000
<b>Illinois Municipal Retirement Fund</b>	\$ 709,007	\$ 743,040	\$ 751,000	\$ 751,000	\$ 701,000
<b>Vehicle Maintenance Fund</b>	\$ 455,818	\$ 455,492	\$ 500,000	\$ 484,100	\$ 488,900
<b>Tax Increment Finance District Fund</b>	\$ 1,967,948	\$ 2,773,186	\$ 2,272,600	\$ 1,805,600	\$ 1,177,000
<b>E911 Fund</b>	\$ 546,862	\$ 512,929	\$ 502,900	\$ 491,700	\$ 439,800
<b>Park Development Fund</b>	\$ 343,306	\$ 596,476	\$ 279,000	\$ 335,000	\$ -
<b>GRAND TOTAL</b>	<b>\$ 19,414,771</b>	<b>\$ 21,901,400</b>	<b>\$ 20,672,000</b>	<b>\$ 17,469,600</b>	<b>\$ 18,637,100</b>

Village of Lincolnshire 2011 Annual Budget  
**Expenditure Summary by Activity**

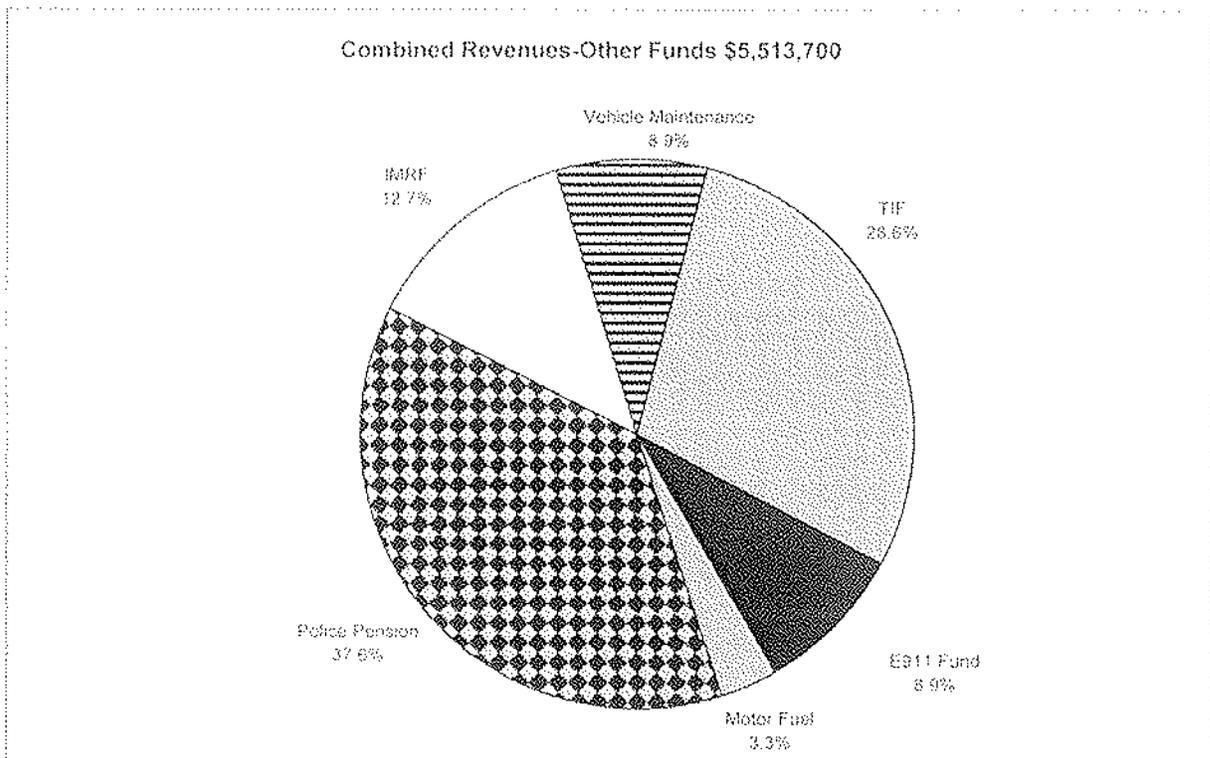
Account Activity	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
<b>General Fund - Operating</b>					
Executive Services	\$ 417,250	\$ 422,269	\$ 393,600	\$ 385,700	\$ 383,400
Finance	\$ 238,250	\$ 236,118	\$ 239,500	\$ 225,400	\$ 224,700
Legal	\$ 180,734	\$ 123,922	\$ 146,000	\$ 125,000	\$ 132,000
Police	\$ 2,679,060	\$ 2,730,237	\$ 2,833,500	\$ 2,782,000	\$ 2,728,600
Community Development	\$ 780,940	\$ 733,343	\$ 557,000	\$ 532,600	\$ 527,800
Public Works	\$ 2,898,666	\$ 2,711,515	\$ 2,735,900	\$ 2,529,200	\$ 2,329,300
Insurance/Common Expenses	\$ 1,121,227	\$ 1,101,503	\$ 1,002,700	\$ 990,400	\$ 985,900
TOTAL	\$ 8,316,127	\$ 8,058,907	\$ 7,908,200	\$ 7,570,300	\$ 7,311,700
<b>Special Revenue - Operating</b>					
Vehicle Maintenance Fund	\$ 455,818	\$ 455,492	\$ 500,000	\$ 484,100	\$ 488,900
E911 Fund	\$ 546,862	\$ 512,929	\$ 502,900	\$ 491,700	\$ 439,800
Tax Increment Finance District Fund	\$ 182,851	\$ 201,174	\$ 226,000	\$ 22,000	\$ 31,000
Park Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,185,531	\$ 1,169,595	\$ 1,228,900	\$ 997,800	\$ 959,700
<b>Debt Service - by Fund</b>					
General Fund	\$ 397,339	\$ 490,623	\$ 583,600	\$ 583,600	\$ 583,500
Water and Sanitary Sewer Fund	\$ 393,159	\$ 383,931	\$ 197,200	\$ 197,200	\$ 197,200
Tax Increment Finance District Fund	\$ 394,585	\$ 363,127	\$ 1,257,600	\$ 1,387,600	\$ 646,000
E911 Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Park Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,185,083	\$ 1,237,681	\$ 2,038,400	\$ 2,168,400	\$ 1,426,700
<b>Capital Projects - by Fund</b>					
General Fund	\$ 995,433	\$ 2,449,168	\$ 427,000	\$ 339,900	\$ 882,800
Water & Sewer Improvements Fund	\$ 535,389	\$ 124,225	\$ 71,000	\$ 84,700	\$ 177,500
Motor Fuel Tax Fund	\$ 190,000	\$ 240,000	\$ 205,000	\$ 205,000	\$ 180,000
Vehicle Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Increment Finance District Fund	\$ 1,390,812	\$ 2,208,885	\$ 789,000	\$ 396,000	\$ 500,000
E911 Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Park Development Fund	\$ 143,306	\$ 296,476	\$ 79,000	\$ 145,000	\$ -
TOTAL	\$ 3,254,940	\$ 5,318,754	\$ 1,571,000	\$ 1,170,600	\$ 1,740,300
<b>Fund Transfers</b>					
General Fund	\$ 697,000	\$ 947,000	\$ 197,000	\$ 197,000	\$ 370,000
Water and Sanitary Sewer Fund	\$ -	\$ -	\$ 700,000	\$ -	\$ -
Park Development Fund	\$ 200,000	\$ 300,000	\$ 200,000	\$ 190,000	\$ -
TOTAL	\$ 897,000	\$ 1,247,000	\$ 1,097,000	\$ 387,000	\$ 370,000
<b>Enterprise - Operating</b>					
Water and Sanitary Sewer Fund	\$ 3,367,390	\$ 3,610,080	\$ 4,058,500	\$ 3,861,000	\$ 4,054,700
TOTAL	\$ 3,367,390	\$ 3,610,080	\$ 4,058,500	\$ 3,861,000	\$ 4,054,700
<b>Employee Pensions</b>					
Illinois Municipal Retirement Fund	\$ 709,007	\$ 743,040	\$ 751,000	\$ 751,000	\$ 701,000
Police Pension Fund	\$ 499,993	\$ 516,343	\$ 2,019,000	\$ 563,500	\$ 2,073,000
TOTAL	\$ 1,209,000	\$ 1,259,383	\$ 2,770,000	\$ 1,314,500	\$ 2,774,000
<b>GRAND TOTAL</b>	\$ 19,414,771	\$ 21,901,400	\$ 20,672,000	\$ 17,469,600	\$ 18,637,100

Village of Lincolnshire 2011 Annual Budget  
**Combined Revenues**

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

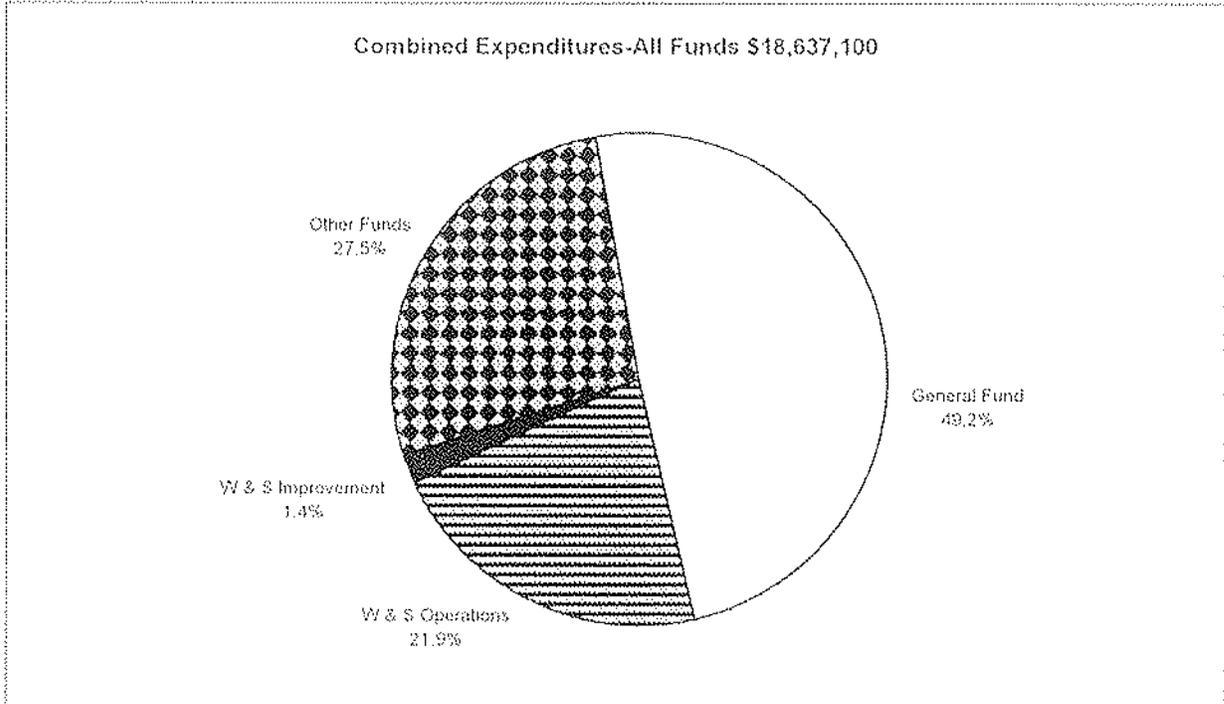


Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

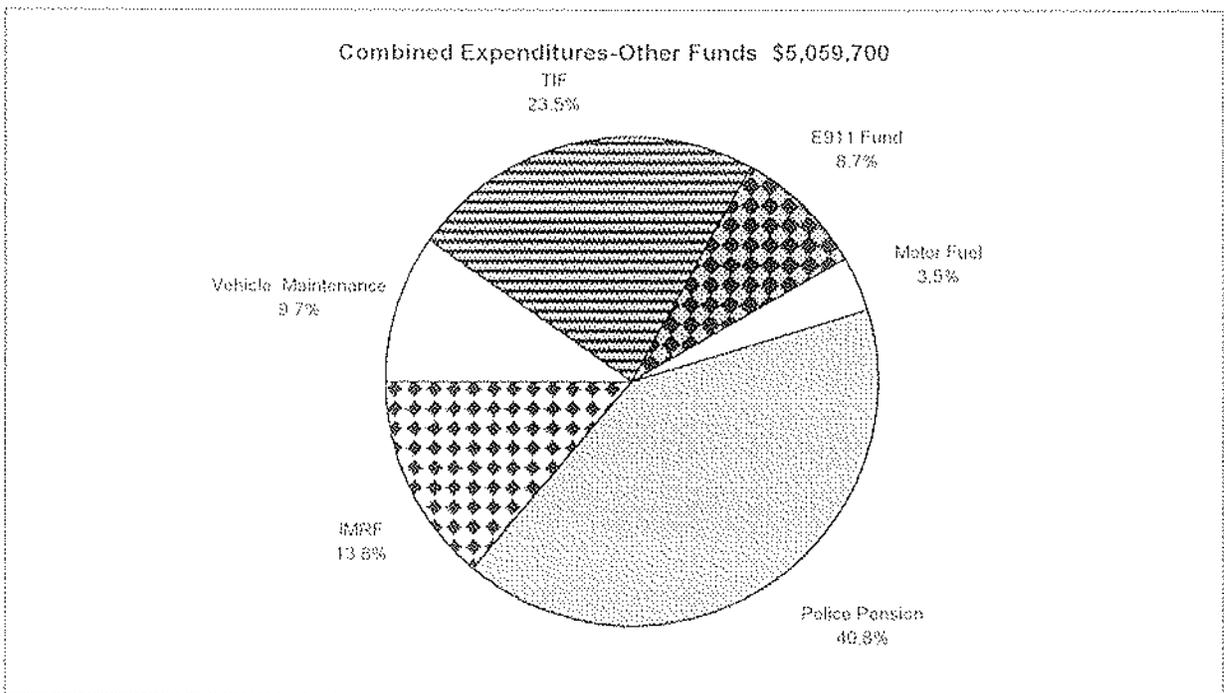


Village of Lincolnshire 2011 Annual Budget  
**Combined Expenditures**

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 2011 Annual Budget  
**Summary of 2010 Receipts and Expenditures**  
**All Funds**

Fund	Fund Balance 12/31/2009	Est. RE Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Estimated Disbursements.	Est. Fund Bal. 12/31/10
General Fund	\$ 8,438,458	\$ -	\$ 7,927,000	\$ 16,365,458	\$ 8,690,800	\$ 7,704,658
Water & Sewer Fund	\$ 886,221	\$ -	\$ 3,844,000	\$ 4,730,221	\$ 3,861,000	\$ 869,221
W&S Improvements Fund	\$ 244,833	\$ -	\$ 197,900	\$ 442,733	\$ 281,900	\$ 160,833
Motor Fuel Tax Fund	\$ 31,399	\$ -	\$ 207,900	\$ 239,299	\$ 205,000	\$ 34,299
Police Pension Fund	\$ 12,375,898	\$ 1,016,000	\$ 503,000	\$ 13,894,898	\$ 563,500	\$ 13,331,398
IMRF Fund	\$ 40,061	\$ 562,500	\$ 204,900	\$ 807,461	\$ 751,000	\$ 56,461
Vehicle Maintenance Fund	\$ -	\$ -	\$ 484,101	\$ 484,101	\$ 484,101	\$ -
TIF District Fund	\$ 500,509	\$ -	\$ 1,564,200	\$ 2,064,709	\$ 1,805,600	\$ 259,109
E911 Fund	\$ 56,611	\$ -	\$ 407,600	\$ 464,211	\$ 491,700	\$ (27,489)
Park Development Fund	\$ 335,305	\$ -	\$ 1,500	\$ 336,805	\$ 335,000	\$ 1,805
<b>GRAND TOTAL</b>	<b>\$ 22,909,295</b>	<b>\$ 1,578,500</b>	<b>\$ 15,342,101</b>	<b>\$ 39,829,896</b>	<b>\$ 17,469,601</b>	<b>\$ 22,390,295</b>

**Summary of 2011 Receipts and Expenditures**  
**All Funds**

Fund	Est. Fund Bal. 1/1/11	Est. RE Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursements.	Est. Fund Bal. 12/31/11
General Fund	\$ 7,704,658	\$ -	\$ 9,151,000	\$ 16,855,658	\$ 9,148,000	\$ 7,707,658
Water & Sewer Fund	\$ 869,221	\$ -	\$ 4,055,600	\$ 4,924,821	\$ 4,054,700	\$ 870,121
W&S Improvements Fund	\$ 160,833	\$ -	\$ 254,300	\$ 415,133	\$ 374,700	\$ 40,433
Motor Fuel Tax Fund	\$ 34,299	\$ -	\$ 173,900	\$ 208,199	\$ 180,000	\$ 28,199
Police Pension Fund	\$ 13,331,398	\$ 1,030,000	\$ 1,043,000	\$ 15,404,398	\$ 2,073,000	\$ 13,331,398
IMRF Fund	\$ 56,461	\$ 491,000	\$ 210,000	\$ 757,461	\$ 701,000	\$ 56,461
Vehicle Maintenance Fund	\$ -	\$ -	\$ 488,900	\$ 488,900	\$ 488,900	\$ -
TIF District Fund	\$ 259,109	\$ -	\$ 1,578,000	\$ 1,837,109	\$ 1,177,000	\$ 660,109
E911 Fund	\$ (27,489)	\$ -	\$ 492,800	\$ 465,311	\$ 439,800	\$ 25,511
Park Development Fund	\$ 1,805	\$ -	\$ -	\$ 1,805	\$ -	\$ 1,805
<b>GRAND TOTAL</b>	<b>\$ 22,390,295</b>	<b>\$ 1,521,000</b>	<b>\$ 17,447,500</b>	<b>\$ 41,358,795</b>	<b>\$ 18,637,100</b>	<b>\$ 22,721,695</b>

Village of Lincolnshire 2011 Annual Budget  
**Summary of Available Fund Balances**

Fund	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Budget	Minimum Fund Balance if required
General Fund	\$ 9,411,971	\$ 9,351,221	\$ 8,348,458	\$ 7,704,658	\$ 7,707,658	\$ 5,905,278
Water & Sewer Fund	\$ 1,519,183	\$ 1,561,322	\$ 1,196,983	\$ 869,221	\$ 870,121	\$ 811,400
W&S Improvements Fund	\$ 110,280	\$ (417,390)	\$ 543,280	\$ 160,833	\$ 40,433	\$ -
Motor Fuel Tax Fund	\$ 98,634	\$ 87,235	\$ 98,934	\$ 34,299	\$ 28,199	\$ -
Police Pension Fund	\$ 10,874,143	\$ 10,028,743	\$ 12,115,493	\$ 13,331,398	\$ 13,331,398	\$ -
IMRF Fund	\$ 119,543	\$ 69,575	\$ 106,443	\$ 56,461	\$ 56,461	\$ -
Vehicle Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF District Fund	\$ 1,119,324	\$ 948,168	\$ (22,776)	\$ 259,109	\$ 660,109	\$ -
E-911 Fund	\$ 199,130	\$ 199,958	\$ 83,130	\$ (27,489)	\$ 25,511	\$ -
Park Development Fund	\$ 1,206,655	\$ 909,112	\$ 529,355	\$ 1,805	\$ 1,805	\$ -
<b>GRAND TOTAL</b>	<b>\$ 24,658,863</b>	<b>\$ 22,737,944</b>	<b>\$ 22,999,300</b>	<b>\$ 22,390,295</b>	<b>\$ 22,721,695</b>	

**Significant Changes in Fund Balances**

**General Fund - None**

**Water & Sewer Improvement Fund -** We plan to use \$135,400 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 -** \$15,000 in reserves will be used for capital improvements.

**E-911 Fund -** The fund will see a positive balance in FY 2011 due to a General Fund transfer exceeding costs by \$53,000.

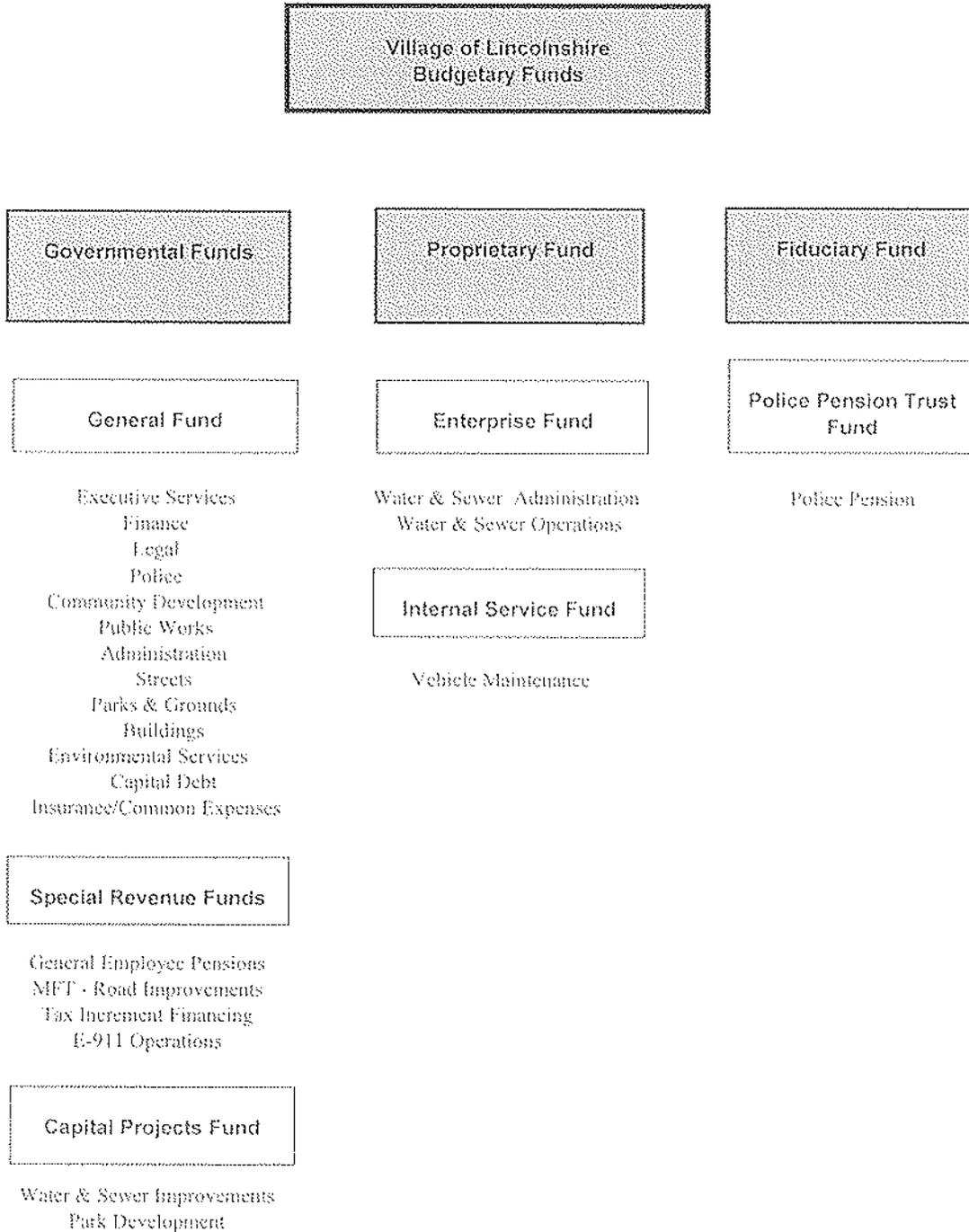
**Park Development Fund - None**

**COMBINED  
SUMMARY OF REVENUES  
AND  
EXPENDITURES**

Fiscal Year 2011

Revenues	FY2009		FY2010		FY2011		Special Revenue	Enterprise	Pensions
	Totals Actual	Totals Estimated	Totals Approved	General	Special Revenue				
<b>Beginning Fund Balance</b>									
Taxes	\$ 9,864,664	\$ 10,370,500	\$ 10,810,000	\$ 7,794,658	\$ 81,724	\$ 1,030,054	\$ 13,387,859		
Licenses & Fees	\$ 4,760,887	\$ 4,642,100	\$ 4,813,500	\$ 7,711,000	\$ 1,578,000	\$ -	\$ 1,521,000		
Fines & Forfeitures	\$ 441,887	\$ 526,000	\$ 471,000	\$ 471,000	\$ -	\$ 4,047,300	\$ -		
Allocations, Grants, Reimb.	\$ 383,034	\$ 434,000	\$ 515,500	\$ 342,000	\$ 173,500	\$ -	\$ -		
Miscellaneous	\$ 363,402	\$ 275,000	\$ 300,800	\$ 90,800	\$ -	\$ 10,000	\$ 200,000		
Other Revenue	\$ 2,461,532	\$ 1,285,100	\$ 1,634,400	\$ 60,000	\$ 567,100	\$ 7,600	\$ 1,049,700		
<b>Total</b>	<b>\$ 18,275,406</b>	<b>\$ 17,532,700</b>	<b>\$ 18,595,200</b>	<b>\$ 9,151,000</b>	<b>\$ 2,608,600</b>	<b>\$ 4,064,900</b>	<b>\$ 2,770,700</b>		
<b>Expenditures</b>									
Personal Services	\$ 6,015,844	\$ 5,850,200	\$ 5,662,500	\$ 4,596,000	\$ 453,000	\$ 613,500	\$ -		
Contractual Services	\$ 5,430,692	\$ 5,414,300	\$ 5,511,000	\$ 1,949,900	\$ 226,800	\$ 3,235,300	\$ 99,000		
Commodities	\$ 250,854	\$ 196,800	\$ 225,100	\$ 187,400	\$ 7,000	\$ 30,700	\$ -		
Other Charges	\$ 2,400,575	\$ 2,298,200	\$ 3,701,500	\$ 578,400	\$ 272,900	\$ 175,200	\$ 2,675,000		
Capital Outlay	\$ 5,318,754	\$ 1,170,600	\$ 1,740,300	\$ 882,800	\$ 680,900	\$ 177,500	\$ -		
<b>Total</b>	<b>\$ 19,416,719</b>	<b>\$ 14,930,100</b>	<b>\$ 16,840,400</b>	<b>\$ 8,194,500</b>	<b>\$ 1,639,700</b>	<b>\$ 4,232,200</b>	<b>\$ 2,774,000</b>		
<b>Other Financing Sources</b>									
Interfund Transfers In	\$ 1,197,000	\$ 250,000	\$ 370,000	\$ -	\$ 125,000	\$ 245,000	\$ -		
Interfund Transfers (Out)	\$ (497,000)	\$ (387,000)	\$ (370,000)	\$ (370,000)	\$ -	\$ -	\$ -		
Interfund Loans In	\$ 51,746	\$ 25,900	\$ -	\$ -	\$ -	\$ -	\$ -		
Interfund Loans (Out)	\$ (801,746)	\$ (192,313)	\$ -	\$ -	\$ -	\$ -	\$ -		
External Loans In	\$ 1,540,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
External Loans (Out)	\$ (1,254,554)	\$ (1,976,044)	\$ (1,426,700)	\$ (583,500)	\$ (646,000)	\$ (197,200)	\$ -		
Use of Reserves	\$ 3,825,531	\$ 1,071,211	\$ (129,800)	\$ -	\$ (6,100)	\$ (120,400)	\$ (3,300)		
<b>Total</b>	<b>\$ 4,080,977</b>	<b>\$ (1,208,246)</b>	<b>\$ (1,556,500)</b>	<b>\$ (953,500)</b>	<b>\$ (527,100)</b>	<b>\$ (72,600)</b>	<b>\$ (3,300)</b>		
<b>Revenues &amp; Other Financing Sources Over Expenditures</b>	<b>\$ 2,939,664</b>	<b>\$ 1,394,354</b>	<b>\$ 198,300</b>	<b>\$ 3,000</b>	<b>\$ 441,800</b>	<b>\$ (259,900)</b>	<b>\$ (6,600)</b>		
<b>Ending Fund Balance</b>									

## Village of Lincolnshire Fund Structure



Village of Lincolnshire 2011 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.

#### **911 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.

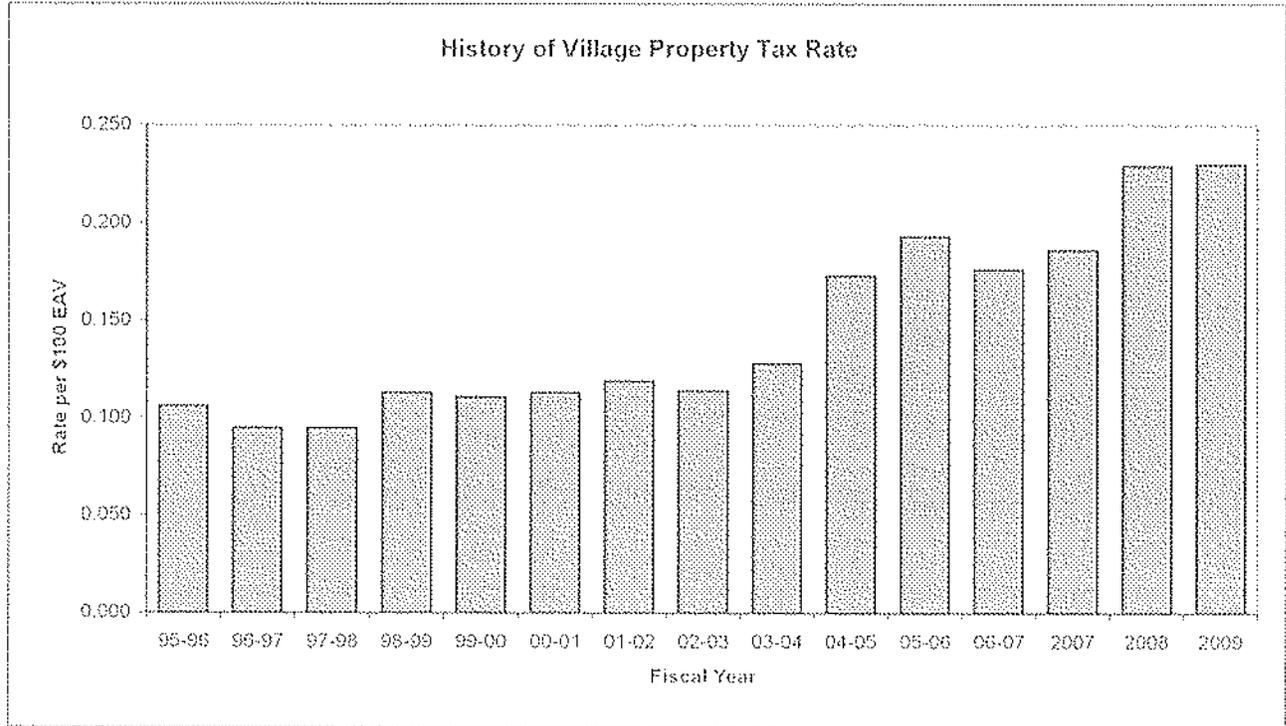
#### POLICE PENSION FUND

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

Village of Lincolnshire 2011 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 (2009 tax year)</u>	\$ 687,583,446
Debt limit-8.625% of assessed valuation	59,304,672
Amount of general obligation debt	0
<u>Debt Margin allowed</u>	\$ 628,279,374

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 2011 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.

**TIE 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.

Village of Lincolnshire 2011 Annual Budget  
**Summary of Long-Term Debt**

Purpose	Maturity Date	Original Debt	Current Debt		Balance 1/1/2011
			Principal	Interest	
<b><u>EXTERNAL LOANS</u></b>					
Scheffer Road Reconstruction	2019	\$1,540,000	\$1,318,651	\$227,919	\$1,546,570
TIF Property Purchase	2013	\$4,000,000	\$3,170,000	\$342,191	\$3,512,191
Park Property Purchase*	2016	\$3,300,000	\$1,960,447	\$222,087	\$2,182,534
Water and Sewer Improvements	2018	\$2,200,000	\$1,264,290	\$214,981	\$1,479,271
<b>Total</b>		<b>\$11,040,000</b>	<b>\$7,713,388</b>	<b>\$1,007,178</b>	<b>\$8,720,566</b>
<b><u>INTERNAL LOANS</u></b>					
None		\$0	\$0	\$0	\$0
<b>Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total All Loans</b>		<b>\$11,040,000</b>	<b>\$7,713,388</b>	<b>\$1,007,178</b>	<b>\$8,720,566</b>

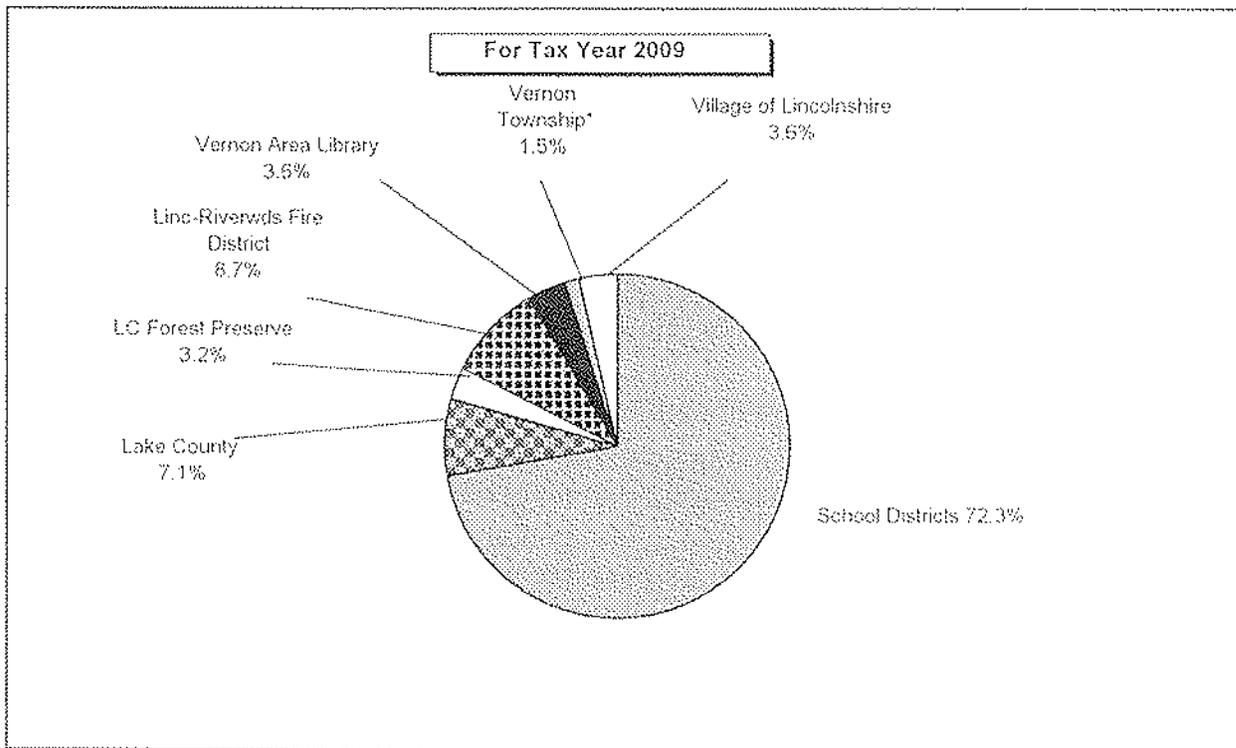
\*Original debt amount was \$5,150,000 and was refinanced in 2005.

**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 2011 Annual Budget  
**Summary of Long-Term Debt**  
**Annual Debt Service Requirements**

	2011	2012	2013	2014	Remaining Years	Total
<b><u>GENERAL FUND</u></b>						
Park Property Purchase	\$396,870	\$396,870	\$396,870	\$396,870	\$595,054	\$2,182,534
Schelter Road Reconstruction	\$186,568	\$186,567	\$186,566	\$186,566	\$800,303	\$1,546,570
<b>Total</b>	<b>\$583,438</b>	<b>\$583,437</b>	<b>\$583,436</b>	<b>\$583,436</b>	<b>\$1,395,357</b>	<b>\$3,729,104</b>
<b><u>WATER &amp; SEWER FUND</u></b>						
Water & Sewer Improvement	\$197,236	\$197,237	\$197,236	\$197,236	\$690,326	\$1,479,271
<b>Total</b>	<b>\$197,236</b>	<b>\$197,237</b>	<b>\$197,236</b>	<b>\$197,236</b>	<b>\$690,326</b>	<b>\$1,479,271</b>
<b><u>TIF FUND</u></b>						
External Loans	\$645,717	\$695,472	\$746,002	\$1,425,000	\$0	\$3,512,191
<b>Total</b>	<b>\$645,717</b>	<b>\$695,472</b>	<b>\$746,002</b>	<b>\$1,425,000</b>	<b>\$0</b>	<b>\$3,512,191</b>
<b>Grand Total</b>	<b>\$1,426,391</b>	<b>\$1,476,146</b>	<b>\$1,526,674</b>	<b>\$2,205,672</b>	<b>\$2,085,683</b>	<b>\$8,720,566</b>

Village of Lincolnshire 2011 Annual Budget  
**Distribution of Property Tax Dollars**



An average home with a value of \$500,000 will pay a total property tax of \$10,481 of which \$377 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 2011 Annual Budget  
**Area Tax Rate Comparisons**

**Individual Taxing Body Rates**

Entity	2003	2004	2005	2006	2007	2008	2009
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	0.104	0.101	0.099	0.096	0.095	0.095	0.102
<b>Village of Lincolnshire</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>	<b>0.250</b>
Village of Deerfield	0.445	0.448	0.447	0.365	0.356	0.356	0.369
Village of Libertyville	0.479	0.474	0.451	0.435	0.429	0.429	0.436
Village of Lake Bluff	0.563	0.554	0.563	0.542	0.477	0.477	0.556
City of Highland Park	0.640	0.624	0.561	0.532	0.517	0.517	0.536
Village of Buffalo Grove	0.615	0.603	0.608	0.633	0.649	0.649	0.750
City of Lake Forest	0.994	0.963	0.911	0.869	0.851	0.851	0.902
Village of Mundelein	1.131	1.137	1.134	1.123	1.120	1.120	1.179
School District 193	1.860	1.850	1.836	2.212	2.207	2.200	2.201
School District 125	1.940	2.062	2.112	2.134	2.114	2.139	2.185
College of Lake County (532)	0.201	0.200	0.197	0.195	0.192	0.196	0.200
Lake County	0.490	0.465	0.454	0.450	0.444	0.453	0.464
Lake County Forest Preserve	0.225	0.219	0.210	0.204	0.201	0.199	0.200
Vernon Township	0.060	0.053	0.051	0.051	0.050	0.049	0.050
Vernon Road & Bridge	0.022	0.022	0.022	0.022	0.022	0.022	0.023
Vernon Special Rd Imp Fund	0.019	0.020	0.020	0.021	0.020	0.021	0.021
Lincolnshire-Rwoods Fire	0.466	0.594	0.505	0.516	0.506	0.529	0.552
Vernon Library District	0.265	0.264	0.223	0.222	0.219	0.222	0.226

**Total Tax Rate Comparison**

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

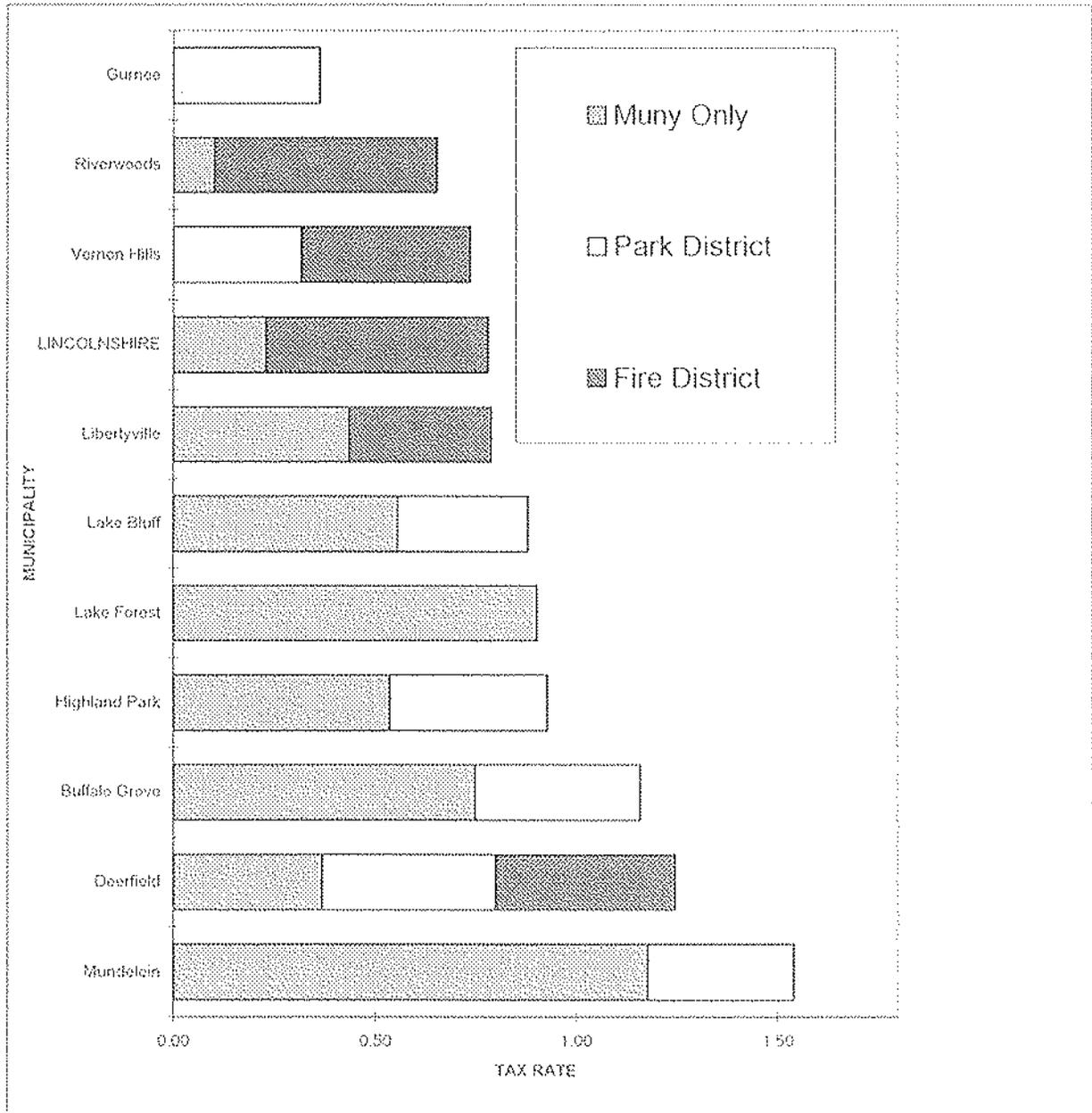
City of Lake Forest	4.301	4.135	3.975	3.862	3.803	3.874	4.025
Village of Lake Bluff	5.443	5.369	5.092	5.000	4.848	5.014	5.141
Village of Riverwoods	5.652	5.760	5.635	5.556	5.435	5.583	5.827
City of Highland Park	6.556	6.343	6.096	6.023	5.711	5.795	6.038
Village of Libertyville	6.731	6.534	6.288	6.084	6.010	6.089	6.131
<b>Village of Lincolnshire</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>	<b>6.352</b>
Village of Deerfield	6.451	6.489	6.292	6.127	5.940	6.096	6.357
Village of Gurnee	6.832	7.097	6.953	6.886	6.691	6.595	6.823
Village of Vernon Hills	7.595	7.395	7.214	7.144	7.017	7.006	7.049
Village of Buffalo Grove	7.306	7.362	7.276	7.391	7.159	7.163	7.336
Village of Mundelein	7.765	7.592	6.937	6.754	6.620	7.890	8.034

Source: Lake County Tax Extension Office

Village of Lincolnshire 2011 Annual Budget  
**Area Tax Rate Comparisons**

**Basic Village Services**

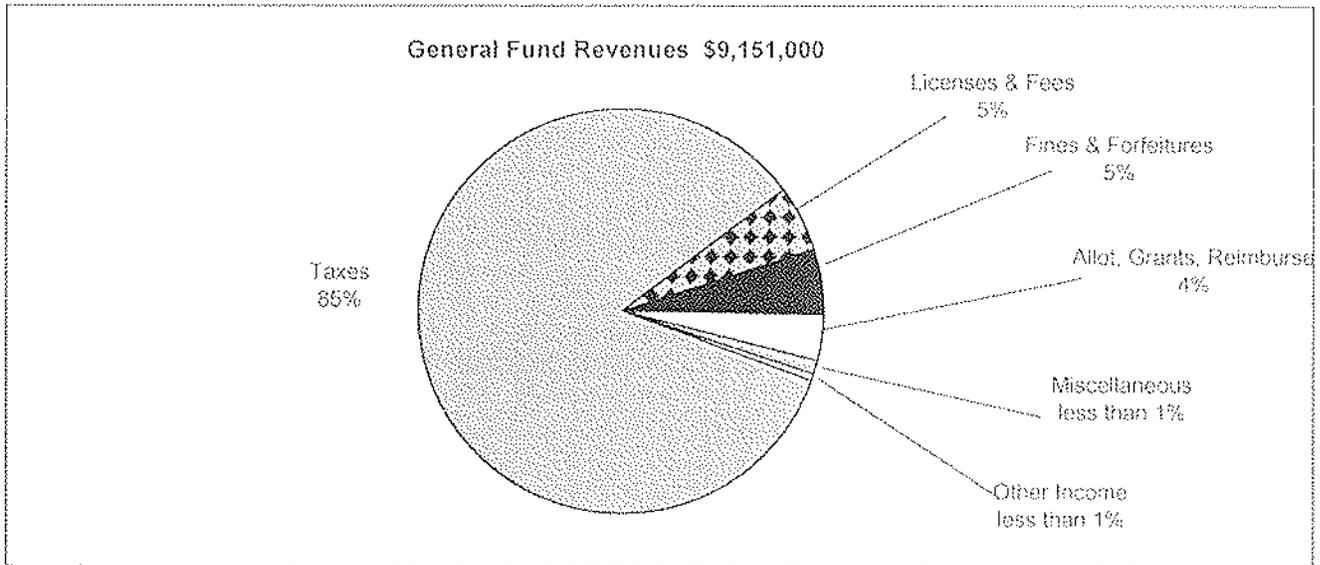
The table below summarizes property taxes paid by area municipal residents for basic Village services including municipal, fire protection and parks and recreation



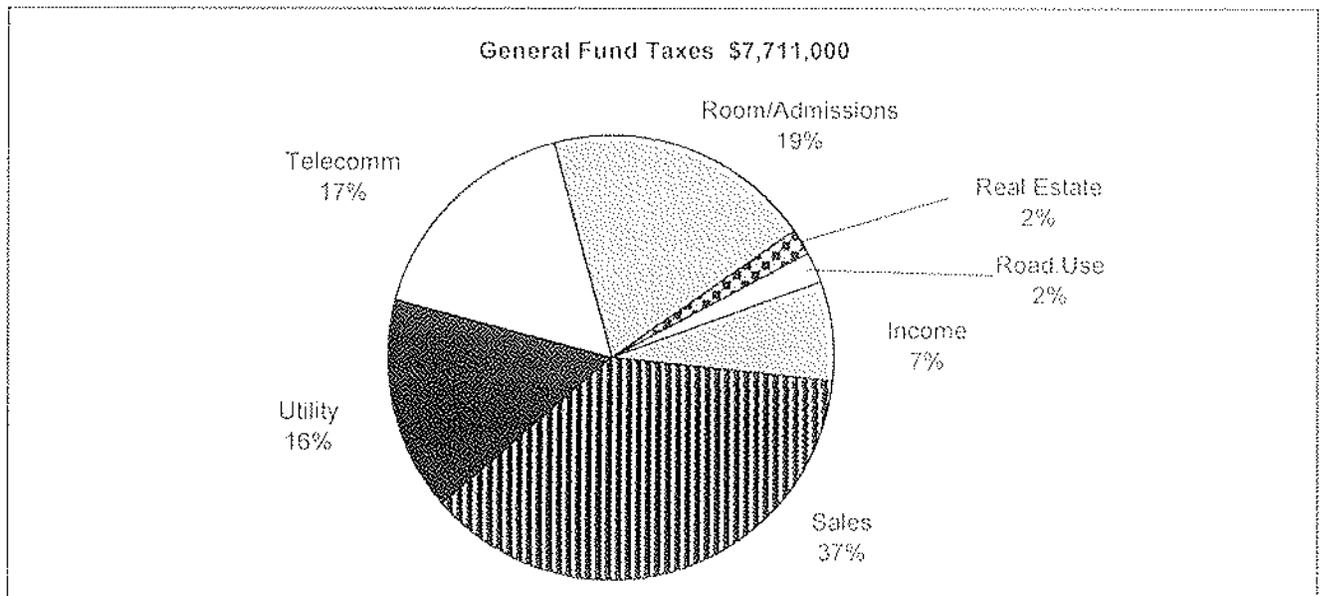


## GENERAL FUND

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.

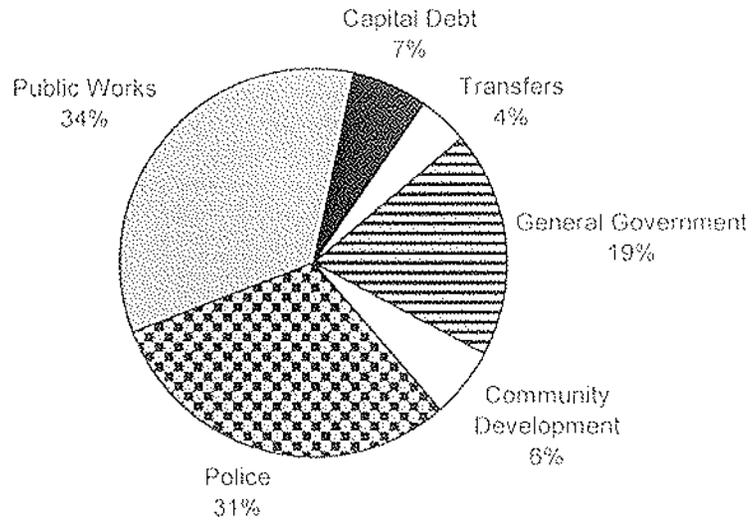


Since "Taxes" make up the largest portion of the General Fund Revenues, the chart below depicts the makeup of these taxes.



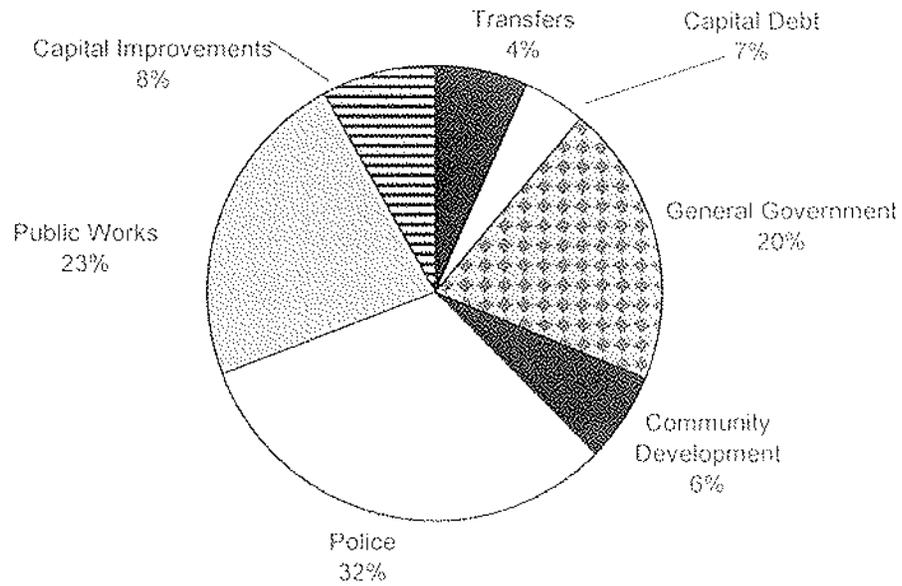
Village of Lincolnshire 2011 Annual Budget

General Fund Expenditures & Transfers \$9,148,000



With Capital Improvements Separately Classified

General Fund Expenditures & Transfers \$8,573,000



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Village of Lincolnshire 2011 Annual Budget

**Fund Summary - General Fund**

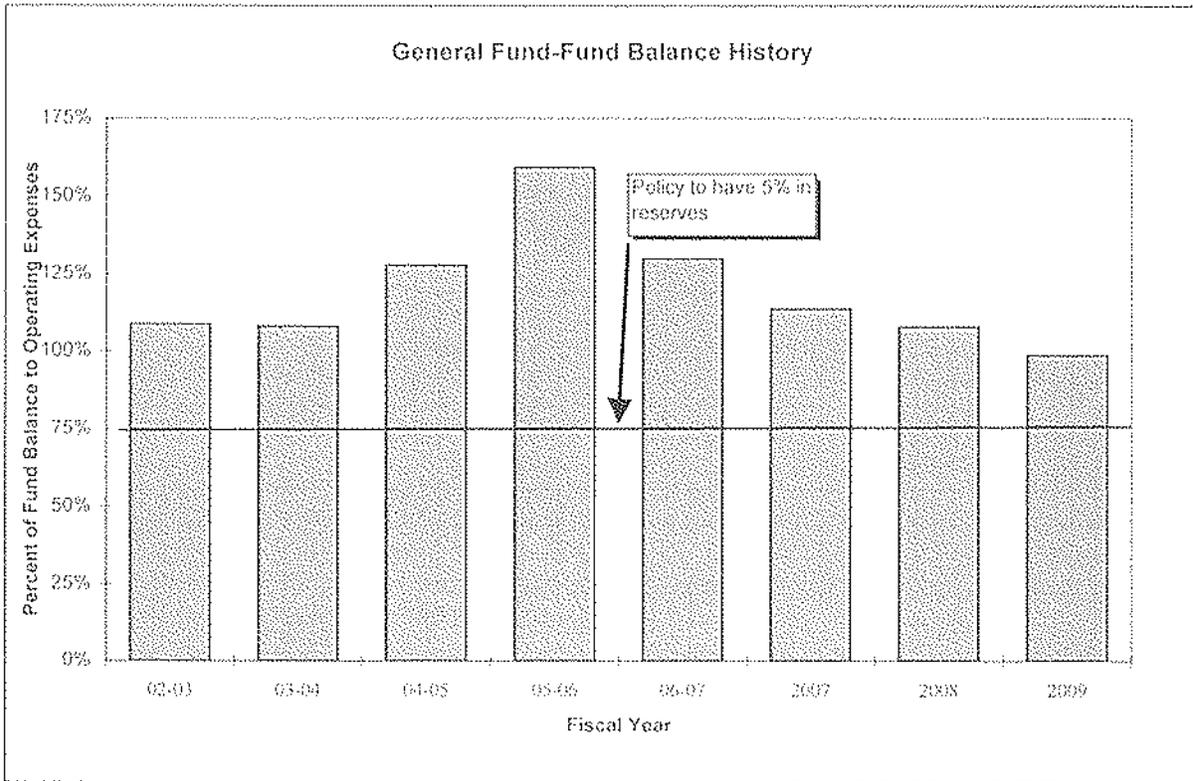
**REVENUE**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Miscellaneous Taxes	\$ 8,001,062	\$ 6,748,146	\$ 7,249,000	\$ 6,449,000	\$ 7,711,000
Licenses and Fees	\$ 1,085,034	\$ 650,774	\$ 539,600	\$ 532,000	\$ 476,200
Fines & Forfeitures	\$ 506,275	\$ 441,887	\$ 526,000	\$ 471,000	\$ 471,000
Allots, Grants & Reimbursements	\$ 177,896	\$ 191,888	\$ 226,500	\$ 185,500	\$ 342,000
Miscellaneous Revenue	\$ 80,501	\$ 148,687	\$ 35,000	\$ 15,500	\$ 90,800
Other Income	\$ 494,381	\$ 1,993,478	\$ 370,000	\$ 274,000	\$ 60,000
General Fund Reserves	\$ 60,750	\$ 1,770,838	\$ 169,700	\$ 763,800	\$ -
<b>TOTAL</b>	<b>\$ 10,405,899</b>	<b>\$ 11,945,698</b>	<b>\$ 9,115,800</b>	<b>\$ 8,690,800</b>	<b>\$ 9,151,000</b>

**EXPENDITURES**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
General Government	\$ 1,977,350	\$ 1,902,047	\$ 1,789,800	\$ 1,728,500	\$ 1,729,000
Community Development	\$ 648,746	\$ 545,756	\$ 557,000	\$ 532,600	\$ 527,800
Police	\$ 2,800,643	\$ 2,884,766	\$ 2,833,500	\$ 2,782,000	\$ 2,797,400
Public Works	\$ 3,884,821	\$ 5,175,596	\$ 3,154,900	\$ 2,867,100	\$ 3,140,300
Capital Debt and Transfers	\$ 1,094,339	\$ 1,437,623	\$ 780,600	\$ 780,600	\$ 953,500
<b>TOTAL</b>	<b>\$ 10,405,899</b>	<b>\$ 11,945,698</b>	<b>\$ 9,115,800</b>	<b>\$ 8,690,800</b>	<b>\$ 9,148,000</b>

Village of Lincolnshire 2011 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.

Fiscal Year	Fund Balance	Operating Expenses (in thousands)	Ratio
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	139%
06-07	\$10,672	\$8,218	130%
2007	\$9,412	\$8,278	114%
2008	\$9,351	\$8,663	108%
2009	\$8,438	\$8,550	99%

Village of Lincolnshire 2011 Annual Budget

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<b>FUND 01 - GENERAL FUND REVENUES</b>					
<u>TAXES</u>					
4010 STATE INCOME TAX	\$ 618,439	\$ 560,839	\$ 575,000	\$ 540,000	\$ 550,000
4020 SALES TAX	\$ 2,940,815	\$ 2,216,243	\$ 2,340,000	\$ 1,865,000	\$ 1,910,000
4021 LOCAL HOME RULE SALES TAX	\$ -	\$ -	\$ -	\$ -	\$ 950,000
4030 UTILITY TAX	\$ 1,205,004	\$ 1,195,317	\$ 1,280,000	\$ 1,150,000	\$ 1,200,000
4032 TELECOMMUNICATIONS TAX	\$ 1,030,772	\$ 958,357	\$ 1,175,000	\$ 1,120,000	\$ 1,275,000
4040 ROOM AND ADMISSION TAX	\$ 1,845,849	\$ 1,476,402	\$ 1,550,000	\$ 1,450,000	\$ 1,500,000
4050 REAL ESTATE TRANSFER TAX	\$ 189,438	\$ 174,273	\$ 160,000	\$ 160,000	\$ 160,000
4060 ROAD & BRIDGE TAX	\$ 74,713	\$ 76,801	\$ 76,000	\$ 76,000	\$ 76,000
4091 STATE USE TAX	\$ 96,032	\$ 89,914	\$ 93,000	\$ 88,000	\$ 90,000
	\$ 8,001,062	\$ 6,748,146	\$ 7,249,000	\$ 6,449,000	\$ 7,711,000
<u>LICENSES &amp; FEES</u>					
4120 LIQUOR LICENSES	\$ 56,960	\$ 54,335	\$ 55,000	\$ 57,500	\$ 60,000
4125 BEACH TAGS	\$ 9,260	\$ 9,231	\$ 9,000	\$ 10,100	\$ 9,000
4126 PARK USER FEES	\$ 72,190	\$ 50,414	\$ 40,000	\$ 58,000	\$ 55,000
4127 RECREATIONAL PROGRAM FEES	\$ 99,771	\$ 71,202	\$ 65,000	\$ 65,000	\$ -
4130 AMUSEMENT DEVICES	\$ 7,400	\$ 10,200	\$ 7,400	\$ 4,200	\$ 4,200
4135 APPLICATION FEES	\$ 21,626	\$ 4,285	\$ 2,500	\$ 6,000	\$ 4,300
4140 ENGINEERING FEES	\$ 20,375	\$ 7,955	\$ 5,000	\$ 7,500	\$ 5,000
4145 PLANNER FEES	\$ 5,453	\$ 4,274	\$ 5,000	\$ 5,000	\$ 5,000
4150 PLAN REVIEW FEES	\$ 48,433	\$ 33,552	\$ 28,000	\$ 30,000	\$ 28,000
4155 ANNEXATION FEES	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
4160 BUILDING PERMIT FEES	\$ 586,858	\$ 272,101	\$ 190,000	\$ 160,000	\$ 180,000
4165 ACREAGE IMPACT FEES	\$ 25,095	\$ -	\$ 2,400	\$ 2,400	\$ -
4166 FORESTER FEES	\$ 8,225	\$ 4,600	\$ 6,000	\$ 3,000	\$ 3,000
4170 MISC. LICENSES & FEES	\$ 10,995	\$ 11,381	\$ 2,000	\$ 600	\$ 1,000
4190 CABLE TV FRANCHISE	\$ 110,643	\$ 115,994	\$ 120,000	\$ 120,000	\$ 120,000
4191 WASTE HAULER FEES	\$ 1,750	\$ 1,250	\$ 1,300	\$ 1,700	\$ 1,700
	\$ 1,085,034	\$ 650,774	\$ 539,600	\$ 532,000	\$ 476,200
<u>FINES &amp; FORFEITURES</u>					
4210 COURT FINES	\$ 388,017	\$ 331,512	\$ 400,000	\$ 360,000	\$ 360,000
4230 ALARM FINES & FEES	\$ 9,453	\$ 3,625	\$ 6,000	\$ 5,000	\$ 5,000
4240 ADMINISTRATIVE TOW FEES	\$ 108,805	\$ 106,750	\$ 120,000	\$ 106,000	\$ 106,000
	\$ 506,275	\$ 441,887	\$ 526,000	\$ 471,000	\$ 471,000

Village of Lincolnshire 2011 Annual Budget

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<b>FUND 01 - GENERAL FUND REVENUES (continued)</b>					
<u>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</u>					
4310 POLICE GRANTS	\$ 33,935	\$ 15,400	\$ -	\$ 3,000	\$ -
4320 POLICE TRAINING REIMBURSE	\$ 4,307	\$ 4,445	\$ -	\$ -	\$ -
4335 MISCELLANEOUS GRANTS	\$ -	\$ -	\$ 61,500	\$ 12,500	\$ 172,000
4340 POLICE SERVICES	\$ 139,654	\$ 172,043	\$ 165,000	\$ 170,000	\$ 170,000
	\$ 177,896	\$ 191,888	\$ 226,500	\$ 185,500	\$ 342,000
<u>MISCELLANEOUS REVENUE</u>					
4410 SALE OF SURPLUS PROPERTY	\$ 31,374	\$ 86,070	\$ -	\$ 500	\$ 8,000
4430 OTHER INCOME	\$ 49,127	\$ 62,617	\$ 35,000	\$ 15,000	\$ 82,800
	\$ 80,501	\$ 148,687	\$ 35,000	\$ 15,500	\$ 90,800
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 294,381	\$ 153,478	\$ 170,000	\$ 84,000	\$ 60,000
4545 TRANSFER FROM PARK DEV FUND	\$ 200,000	\$ 300,000	\$ 200,000	\$ 190,000	\$ -
4570 LOAN PROCEEDS	\$ -	\$ 1,540,000	\$ -	\$ -	\$ -
4575 LOAN REPAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 494,381	\$ 1,993,478	\$ 370,000	\$ 274,000	\$ 60,000
<b>TOTAL REVENUE</b>	<b>\$ 10,345,149</b>	<b>\$ 10,174,860</b>	<b>\$ 8,946,100</b>	<b>\$ 7,927,000</b>	<b>\$ 9,151,000</b>
USE OF RESERVES	\$ 60,750	\$ 1,770,838	\$ 169,700	\$ 763,800	
<b>FUNDS AVAILABLE</b>	<b>\$ 10,405,899</b>	<b>\$ 11,945,698</b>	<b>\$ 9,115,800</b>	<b>\$ 8,690,800</b>	<b>\$ 9,151,000</b>

Village of Lincolnshire 2011 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 2011 are expected to increase by 2% over last year's budgeted revenues. The following table summarizes the major categories of revenue.

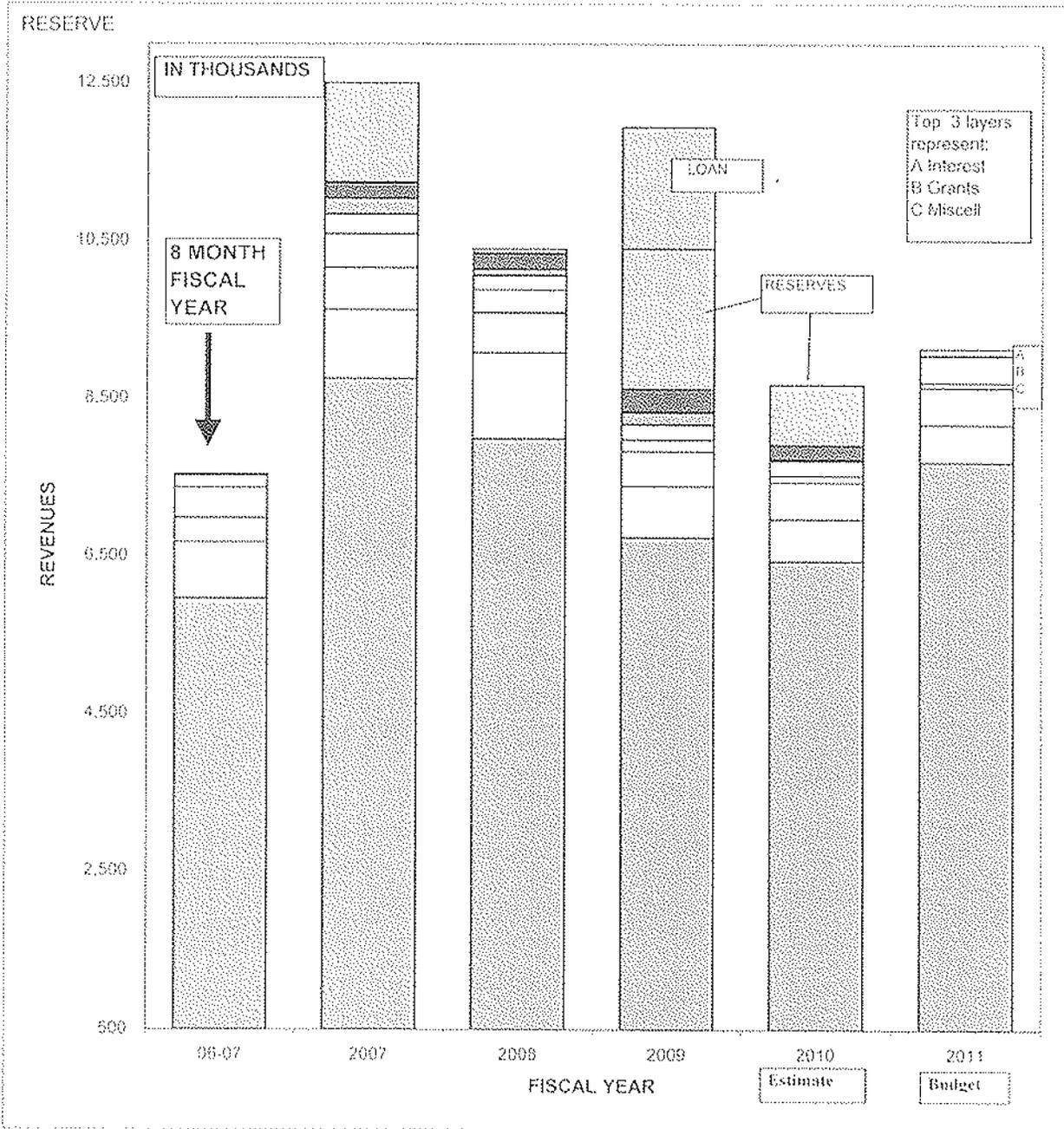
Category	Budget FY 2010	Proposed FY 2011	Change in Dollars	Percent Difference
Taxes	\$ 7,249,000	\$ 7,711,000	\$ 462,000	6.4%
Licenses & Fees	\$ 539,600	\$ 476,200	\$ (63,400)	-11.7%
Fines & Forfeitures	\$ 526,000	\$ 471,000	\$ (55,000)	-10.5%
Allotments, Grants & Reimbursements	\$ 226,500	\$ 342,000	\$ 115,500	51.0%
Miscellaneous	\$ 35,000	\$ 90,800	\$ 55,800	159.4%
Other Income	\$ 370,000	\$ 60,000	\$ (310,000)	-83.8%
<b>Total</b>	<b>\$ 8,946,100</b>	<b>\$ 9,151,000</b>	<b>\$ 204,900</b>	<b>2.3%</b>

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 2011.

Village of Lincolnshire 2011 Annual Budget

GENERAL FUND

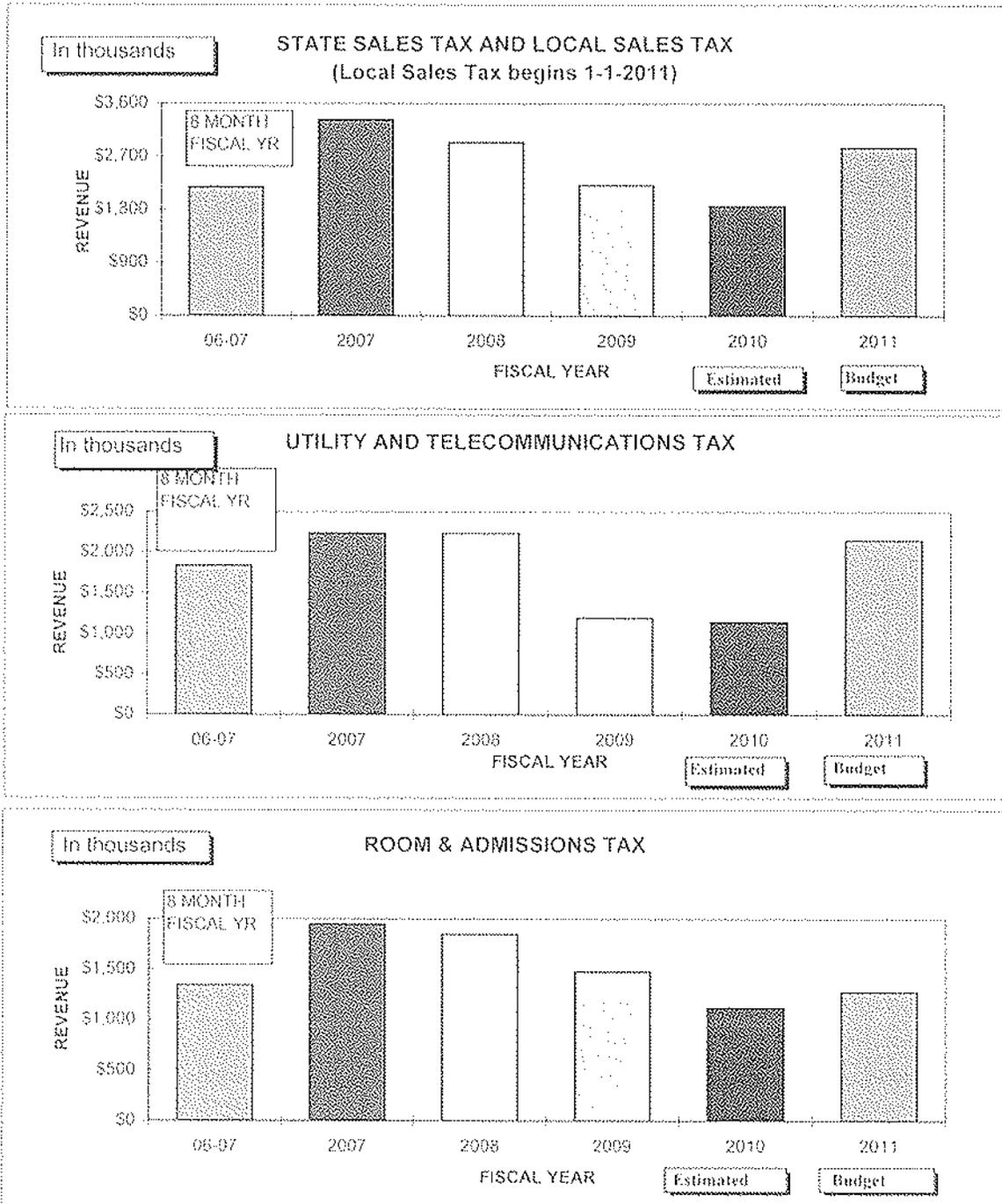
HISTORICAL REVENUES



Village of Lincolnshire 2011 Annual Budget

MAJOR REVENUE SOURCES

Four types of revenue sources account for 84% of the total projected revenues for FY 2011. (This does not include loans or use of reserves) These revenues are outlined as follows:



Village of Lincolnshire 2011 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 is projecting \$77.00 per capita for the FY 2011.

Jan-April	7,038	\$	79.38	\$	558,676	\$	186,225
May-Dec	7,038	\$	77.00	\$	541,926	\$	361,284
						\$	547,509

4020 **Sales Tax:** 1% of Illinois Sales Tax collected within the Village limits. Projecting limited growth in the sales tax receipts.

\$ 1,910,000

4021 **Local Home Rule Sales Tax:** 0.50% of Illinois Sales Tax collected within the Village limits. The Village Board approved a local sales tax which will become effective beginning Jan. 1, 2011.

\$ 950,000

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

	<u>FY 2009</u>	<u>Est FY 2010</u>	<u>Proj FY 2011</u>	
Commonwealth Edison	\$ 947	\$ 970	\$ 970	no growth projected
North Shore Gas	\$ 248	\$ 180	\$ 230	some growth anticipated due to
	\$ 1,195	\$ 1,150	\$ 1,200	the gas use tax

4032 **Telecommunications Tax:** The tax rate on landlines and cellular service was increased in July, 2010 to 6% from 4.5%. This will be the first year of the full increase and the revenues will remain flat from 2010 with the higher revenues coming from the full year increase.

\$ 1,275,000

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

Hotel revenues are projected to begin a modest recovery in 2011.

Marriott Resort (Room Tax)	\$ 380,000
Marriott Courtyard (Room Tax)	\$ 130,000
Hampton Inn & Suites (Room Tax)	\$ 150,000
Homewood Suites (Room Tax)	\$ 140,000
Spring Hill Suites (Room Tax)	\$ 150,000
Staybridge Hotel (Room Tax)	\$ 110,000
Regal Cinemas (Admissions Tax)	\$ 300,000
Marriott Resort (Admissions Tax)	\$ 140,000
<b>Total</b>	<b>\$ 1,500,000</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 2011 it is projected 80 SFD and 25 condo units will be sold.
- 2) The average value of a single family dwelling sold has averaged \$540,000 down from \$620,000. The average value of a condominium sold has averaged \$367,000 down from 409,000
- 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 2011 Annual Budget

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

5) Some residential sales in single family dwelling and condo units are projected in 2011

		Projected Residential Sales		\$	-	
82	\$	540,000	\$	3.00	\$	132,840 SFD
25	\$	367,000	\$	3.00	\$	27,525 Condos
		Total			\$	160,365

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

No growth is projected. \$ 76,000

**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 a revenue rate of \$11.00 per capita for 2011. This revenue remained strong in 2010 and it is projected to slightly increase in 2011.

Jan-April	7,038	\$	11.91	\$	83,823	\$	27,941
May-Dec	7,038					\$	62,000
						\$	89,941

**Licenses and Fees**

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

Projected revenue is based on existing, authorized and issued licenses with one additional licenses anticipated in the upcoming year.

**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	\$	45,000
Other	\$	10,000
	\$	55,000

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

Recreation programming was discontinued as of December 31, 2010.

**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 2011 Annual Budget

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

Reviews are anticipated to remain consistent with 2010 levels.

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

Planner fees are anticipated to slightly decrease from 2010.

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

The number of plan reviews are slightly anticipated to decrease from 2010.

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

No annexations 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.

4 Single Family Detached Dwellings  
0 Single Family Attached Dwellings  
1 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.

No property will be placed on the rolls for development 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 franchisees for operating within the Village, which equals 5% of gross receipts.

The same revenues are projected for 2011.

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.



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Village of Lincolnshire 2011 Annual Budget

## The Overhead Rate

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

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

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

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

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

TOTAL GF EXPENDITURES and TAX LEVIES (expenditures exclude transfers to other funds)	\$ 10,529,500
TOTAL FULL TIME EMPLOYEES	68

In the current fiscal year, the overhead rate will be:                   \$       74.44 per labor hour billed

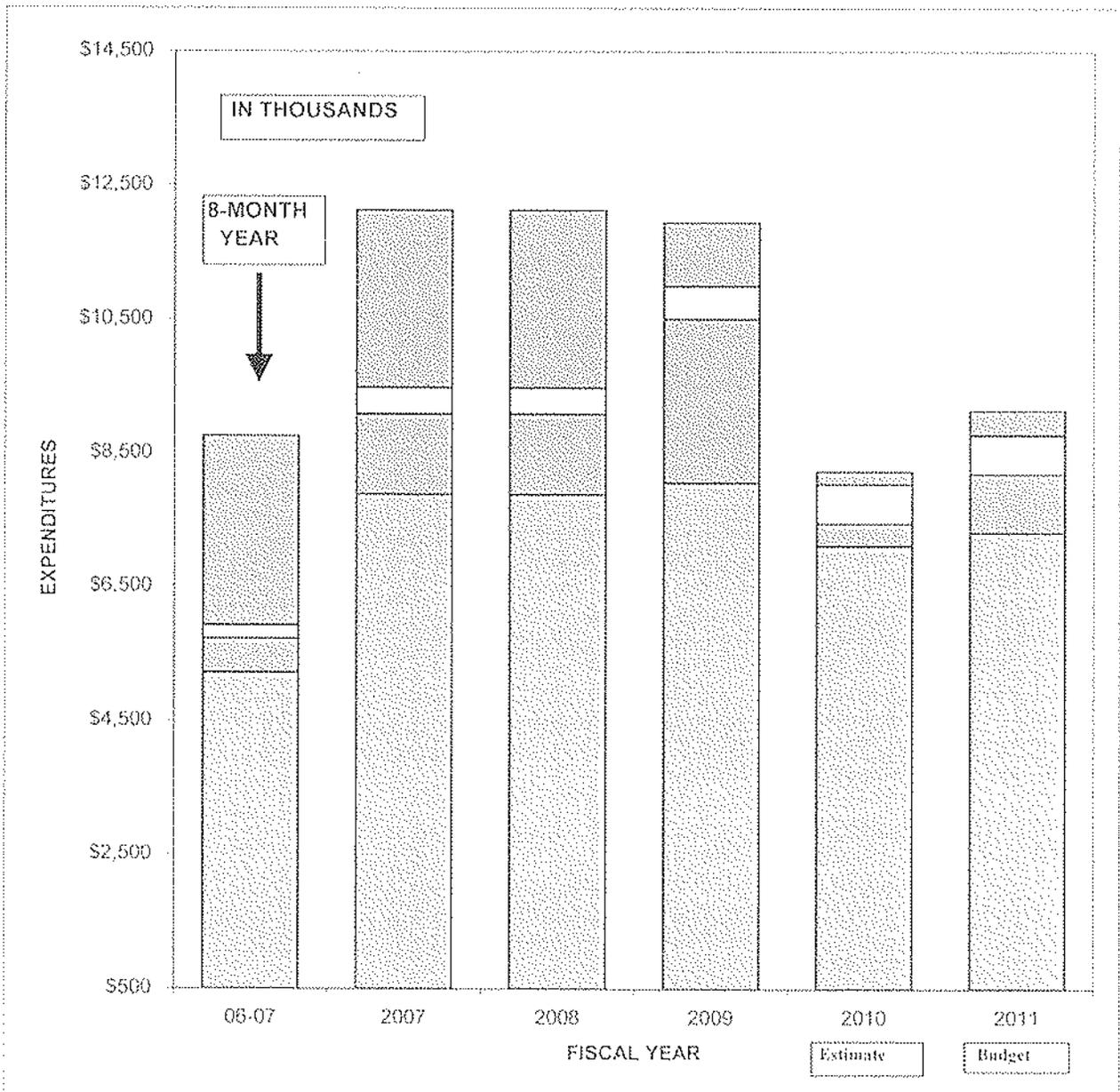
Village of Lincolnshire 2011 Annual Budget

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

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
01 EXECUTIVE SERVICES	\$ 417,250	\$ 422,269	\$ 393,600	\$ 385,700	\$ 383,400
02 FINANCE	\$ 238,250	\$ 236,118	\$ 239,500	\$ 225,400	\$ 224,700
03 LEGAL	\$ 180,734	\$ 123,922	\$ 146,000	\$ 125,000	\$ 132,000
05 POLICE	\$ 2,800,643	\$ 2,884,766	\$ 2,833,500	\$ 2,782,000	\$ 2,797,400
08 COMMUNITY DEVELOPMENT	\$ 648,746	\$ 545,756	\$ 557,000	\$ 532,600	\$ 527,800
09 CD - FORESTRY	\$ 152,657	\$ 187,587	\$ -	\$ -	\$ -
12 INSUR/COMMON EXPENSES	\$ 1,141,116	\$ 1,119,738	\$ 1,010,700	\$ 992,400	\$ 988,900
20 PW ADMINISTRATION	\$ 265,883	\$ 257,827	\$ 207,300	\$ 196,300	\$ 204,200
21 PW STREETS	\$ 1,385,304	\$ 3,071,553	\$ 1,188,300	\$ 1,162,300	\$ 1,247,800
22 PW PARKS	\$ 1,298,674	\$ 1,035,412	\$ 734,900	\$ 610,500	\$ 926,700
23 PW RECREATION	\$ 365,664	\$ 330,636	\$ 279,100	\$ 261,500	\$ -
24 PW ENVIRONMENTAL SERVICES	\$ -	\$ -	\$ 553,300	\$ 455,500	\$ 575,000
25 PW BUILDINGS	\$ 416,639	\$ 292,491	\$ 192,000	\$ 181,000	\$ 186,600
26 CAPITAL DEBT	\$ 1,094,339	\$ 1,437,623	\$ 780,600	\$ 780,600	\$ 953,500
TOTAL EXPENSES	\$ 10,405,899	\$ 11,945,698	\$ 9,115,800	\$ 8,690,800	\$ 9,148,000

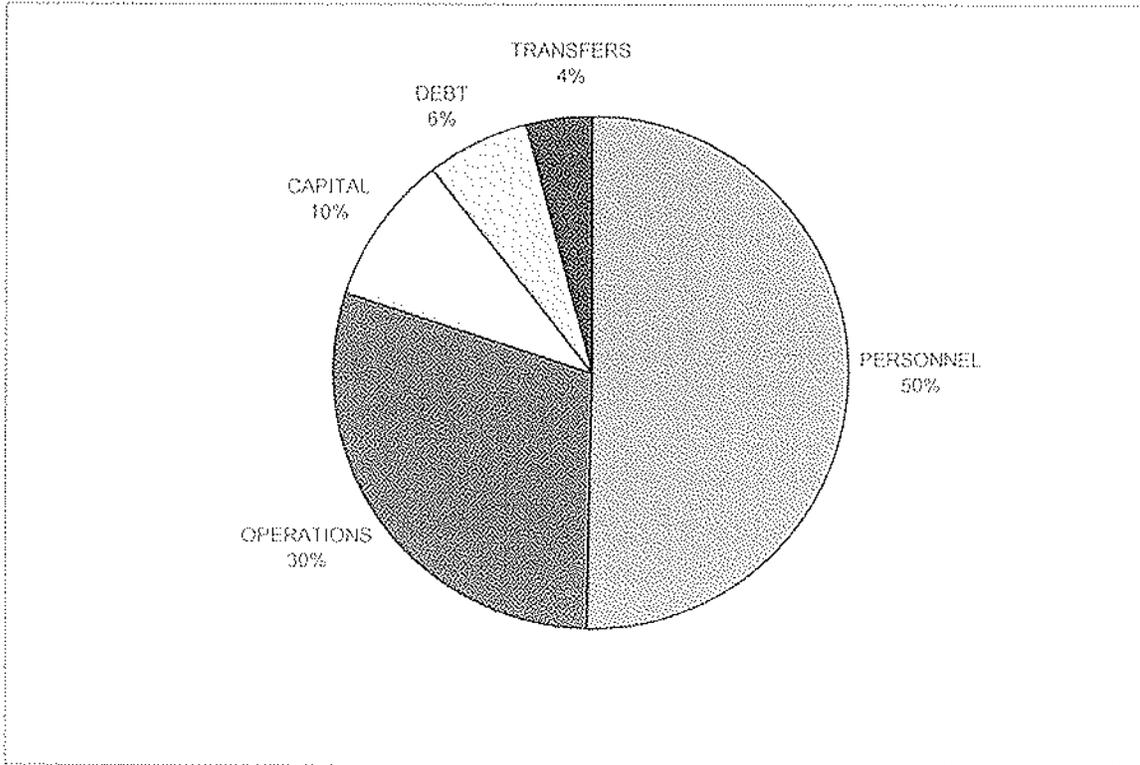
# GENERAL FUND

## HISTORICAL EXPENDITURES



Village of Lincolnshire 2011 Annual Budget

**GENERAL FUND APPROPRIATIONS  
BY CATEGORY**



(In thousands)

PERSONNEL COSTS	\$ 4,596
OPERATING COSTS	\$ 2,716
CAPITAL COSTS	\$ 883
DEBT SERVICE	\$ 584
TRANSFERS OUT	\$ 370
	<u>\$ 9,148</u>

Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

General Fund	Executive Services	01-01
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**Function**

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

**Significant Goals/Objectives**

- Provide direct services without the use of property taxes
- Inform residents of services, programs and policy decisions
- Continue to consider alternative forms of service delivery for savings
- Conduct a comprehensive review of the Village's internal and external policies (Village Board directed goal)

**Capital Projects**

- None

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Executive Services</b>		<b>01-01</b>		
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 360,959	\$ 368,850	\$ 352,000	\$ 348,000	\$ 350,000
Contractual Services	\$ 17,667	\$ 16,746	\$ 10,700	\$ 10,100	\$ 6,300
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 38,624	\$ 36,673	\$ 30,900	\$ 27,600	\$ 27,100
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 417,250</b>	<b>\$ 422,269</b>	<b>\$ 393,600</b>	<b>\$ 385,700</b>	<b>\$ 383,400</b>

**Staffing (Full Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Village Manager	0.80	0.80	0.80	0.80	0.80
Executive Secretary	0.80	0.80	0.80	0.80	0.80
Deputy Village Clerk	0.80	0.80	0.80	0.80	0.80
Administrative Assistant	0.80	0.80	0.80	0.80	0.80
Administrative Clerk	0.30	0.30	0.00	0.00	0.00
Production Staff	0.30	0.30	0.30	0.30	0.30
<b>Total</b>	<b>3.80</b>	<b>3.80</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Village Board Meetings	59	59	58	58	58
Ordinances Prepared	60	46	48	46	48
Resolutions Prepared	8	7	8	8	7
Resident Mailings	13	13	13	6	6
Personnel Searches	7	2	9	2	2
Budget Award Received	Yes	Yes	Yes	Yes	No
General Fund Property Tax Levy	None	None	None	None	None
Citizen Satisfaction Surveys Completed	1	1	1	1	0

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 01-DISBURSEMENTS/EXECUTIVE SERVICES

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 358,694	\$ 366,918	\$ 350,000	\$ 346,000	\$ 348,000
6020 OVERTIME SALARIES	\$ 2,265	\$ 1,932	\$ 2,000	\$ 2,000	\$ 2,000
	\$ 360,959	\$ 368,850	\$ 352,000	\$ 348,000	\$ 350,000
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ 6,490	\$ 4,887	\$ -	\$ -	\$ -
6130 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 200	\$ 100	\$ 200
6140 PROFESSIONAL SERVICES	\$ 8,938	\$ 9,032	\$ 10,500	\$ 10,000	\$ 6,100
6190 OUTSIDE SERVICES	\$ 2,239	\$ 2,827	\$ -	\$ -	\$ -
	\$ 17,667	\$ 16,746	\$ 10,700	\$ 10,100	\$ 6,300
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 9,897	\$ 9,934	\$ 9,300	\$ 9,300	\$ 9,300
6320 VEHICLE EXPENSE	\$ 4,725	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400
6330 PROFESSIONAL DEVELOPMENT	\$ 3,578	\$ 3,713	\$ 3,000	\$ 2,800	\$ 3,000
6340 PUBLICATIONS	\$ 401	\$ 985	\$ 600	\$ 600	\$ 600
6350 CLASSIFIED ADS	\$ 5,350	\$ 3,555	\$ 4,000	\$ 2,000	\$ 2,000
6370 BOARDS & COMMISSIONS	\$ 2,048	\$ 1,275	\$ 2,000	\$ 1,500	\$ 2,000
6390 BUSINESS EXPENSES	\$ 12,625	\$ 11,811	\$ 6,600	\$ 6,000	\$ 4,800
	\$ 38,624	\$ 36,673	\$ 30,900	\$ 27,600	\$ 27,100
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	\$ 417,250	\$ 422,269	\$ 393,600	\$ 385,700	\$ 383,400

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

	Budget 2010	Budget 2011
<b>6140 Professional Services</b>		
Employee Assistance Program	\$ 1,900	\$ 1,800
Mandatory Drug/Alcohol Testing	\$ 1,000	\$ 800
Pre-employment Physicals	\$ 3,100	\$ 2,000
Regular Employee Physicals	\$ 3,000	\$ -
Specialized Applicant Testing	\$ 1,500	\$ 1,500
Total	\$ 10,500	\$ 6,100
<b>6310 Memberships</b>		
Chicago Metropolitan Agency for Planning	\$ 650	\$ 650
Greater Lincolnshire Area Chamber of Commerce	\$ 350	\$ 350
Illinois City/County Management Association	\$ 400	\$ 400
Illinois Municipal League	\$ 650	\$ 650
International City/County Management Association	\$ 1,400	\$ 1,400
International Personnel Management Association	\$ 150	\$ 150
Metropolitan Mayors Caucus	\$ 250	\$ 250
Northwest Municipal Conference	\$ 5,150	\$ 5,150
Transportation Management Agency of Lake Cook Corridor	\$ 300	\$ 300
Total	\$ 9,300	\$ 9,300
<b>6370 Boards &amp; Commissions</b>		
Chamber of Commerce	\$ 400	\$ 400
Meeting Refreshments	\$ 300	\$ 300
Miscellaneous Meetings	\$ 300	\$ 300
Recognition of Retiring Officials	\$ 500	\$ 500
Regional Associations	\$ 300	\$ 300
Training & Development	\$ 200	\$ 200
Total	\$ 2,000	\$ 2,000
<b>6390 Business Expense</b>		
Condolences	\$ 600	\$ 600
Employee Service Recognition	\$ 2,800	\$ 3,200
Incentive Program	\$ 2,000	\$ -
Lake County Recorder	\$ 500	\$ 500
Miscellaneous	\$ 700	\$ 500
Total	\$ 6,600	\$ 4,800

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

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

The Finance Department is responsible for all the financial accounting records and reporting of the Village. The Department accounts for all cash that flows in and out of the government. Any cash not immediately required to pay obligations is invested. During the year Finance is also responsible for the 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. The Director serves as the Village's representative to the local Rotary Club and serves as their treasurer.

**Significant Goals/Objectives**

- Completion of the FY 2010 fiscal year audit and the production of the Comprehensive Annual Financial Report
- Joint production with the Village Manager's office of the FY 2011 Annual Budget
- Review and update the Village's internal controls in the procurement process (Village Board directed goal)

**Capital Projects**

- None

\*Multiple Funds/Divisions

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Finance</b>		<b>01-02</b>	
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 192,544	\$ 198,760	\$ 203,000	\$ 199,000	\$ 199,000
Contractual Services	\$ 38,677	\$ 32,119	\$ 33,000	\$ 23,000	\$ 22,600
Commodities	\$ 358	\$ 358	\$ 600	\$ 600	\$ 600
Other Charges	\$ 6,671	\$ 4,881	\$ 2,900	\$ 2,800	\$ 2,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 238,250</b>	<b>\$ 236,118</b>	<b>\$ 239,500</b>	<b>\$ 225,400</b>	<b>\$ 224,700</b>

**Staffing (Full Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Director of Financial Systems	0.80	0.80	0.80	0.80	0.80
Account Clerk Supervisor	0.80	0.80	0.80	0.80	0.80
Finance Secretary/Receptionist	0.80	0.80	0.80	0.80	0.80
Total	2.40	2.40	2.40	2.40	2.40

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Answer Front Desk calls/in 3 rings	98%	99.0%	99%	99.0%	99.0%
Respond water customer quest/24 hours	99%	99.0%	99%	99.0%	99.0%
Contact customer/7 days on unusual usage	99%	98.0%	99%	98.0%	99.0%
Percentage/On-time Water bills	99.4%	99.4%	99.5%	99.1%	99.5%
Hours lost from injuries	0	0	8	168	10
Hours lost per WC claim	0.0	0.0	2.0	56.0	2.5
Lost work-days to avail work-days	0.00%	0.00%	0.01%	0.11%	0.05%

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 02-DISBURSEMENTS/FINANCE

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 191,595	\$ 196,870	\$ 200,000	\$ 197,000	\$ 197,000
6020 OVERTIME SALARIES	\$ 949	\$ 1,890	\$ 3,000	\$ 2,000	\$ 2,000
	\$ 192,544	\$ 198,760	\$ 203,000	\$ 199,000	\$ 199,000
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ 611	\$ 970	\$ 700	\$ 800	\$ 1,100
6130 EQUIPMENT MAINTENANCE	\$ 2,108	\$ 2,150	\$ 2,100	\$ 2,000	\$ 2,100
6140 PROFESSIONAL SERVICES	\$ 34,540	\$ 27,554	\$ 28,700	\$ 18,600	\$ 18,500
6150 LEGAL NOTICES	\$ 668	\$ 693	\$ 700	\$ 800	\$ 800
6190 OUTSIDE SERVICES	\$ 750	\$ 750	\$ 800	\$ 800	\$ 100
	\$ 38,677	\$ 32,119	\$ 33,000	\$ 23,000	\$ 22,600
<u>COMMODITIES</u>					
6220 LICENSING SUPPLIES	\$ 358	\$ 358	\$ 600	\$ 600	\$ 600
	\$ 358	\$ 358	\$ 600	\$ 600	\$ 600
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 1,246	\$ 811	\$ 1,000	\$ 1,000	\$ 1,000
6330 PROFESSIONAL DEVELOPMENT	\$ 729	\$ 953	\$ 1,000	\$ 800	\$ 700
6340 PUBLICATIONS	\$ 456	\$ 441	\$ 500	\$ 500	\$ 300
6386 MINOR EQUIPMENT	\$ 1,407	\$ -	\$ -	\$ -	\$ -
6390 BUSINESS EXPENSES	\$ 2,833	\$ 2,676	\$ 400	\$ 500	\$ 500
	\$ 6,671	\$ 4,881	\$ 2,900	\$ 2,800	\$ 2,500
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 238,250</b>	<b>\$ 236,118</b>	<b>\$ 239,500</b>	<b>\$ 225,400</b>	<b>\$ 224,700</b>

Village of Lincolnshire 2011 Annual Budget

Program Notes

	Budget 2010	Budget 2011
<b>6120 Printing</b>		
Application Forms and Checks	\$ 700	\$ 1,100
Total	\$ 700	\$ 1,100
<b>6130 Equipment Maintenance</b>		
Postage Meter Rental/Maintenance	\$ 1,800	\$ 1,800
Typewriter/Mail Machine/Postage Scale/Printer	\$ 300	\$ 300
Total	\$ 2,100	\$ 2,100
<b>6140 Professional Services</b>		
Financial Audits*	\$ 28,700	\$ 18,500
<b>6190 Outside Services</b>		
Government Finance Officers Association Budget Award	\$ 320	\$ -
Government Finance Officers Association Financial Report Award	\$ 450	\$ -
Total	\$ 770	\$ -
<b>6220 Licensing Supplies</b>		
Beach Tags	\$ 400	\$ 400
Liquor License Decals	\$ 200	\$ 200
Total	\$ 600	\$ 600
<b>6310 Memberships</b>		
Illinois/Metro Government Finance Officers Association	\$ 200	\$ 100
Lincolnshire Rotary Club	\$ 600	\$ 700
National Government Finance Officers Association	\$ 200	\$ 200
Total	\$ 1,000	\$ 1,000
<b>6390 Business Expenses</b>		
Miscellaneous	\$ 400	\$ 500
Total	\$ 400	\$ 500

\*Multiple Funds/Divisions

Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

General Fund	Legal	01-03
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**Function**

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

**Significant Goals/Objectives**

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

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

Village Prosecutor: Smith and Laluzerne

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

**Capital Projects**

- None

Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

General Fund	Legal		01-03	
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 180,734	\$ 123,922	\$ 146,000	\$ 125,000	\$ 132,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 180,734	\$ 123,922	\$ 146,000	\$ 125,000	\$ 132,000

Staffing (Full Time Equivalents)

No staff is funded through this account

Performance Indicators

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Fine Revenue	\$ 394,599	\$ 331,512	\$ 400,000	\$ 360,000	\$ 360,000

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 03-DISBURSEMENTS/LEGAL

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>CONTRACTUAL SERVICES</u>					
6140 PROFESSIONAL SERVICES	\$ 189,734	\$ 123,922	\$ 146,000	\$ 125,000	\$ 132,000
TOTAL DISBURSEMENTS	\$ 189,734	\$ 123,922	\$ 146,000	\$ 125,000	\$ 132,000

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

6140 Professional Services		Budget 2010	Budget 2011	
	Breakdown of Expenditures:			
	Village Attorney and Labor Attorney Services by Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, PC			
	General Legal Services	\$ 100,000	\$	90,000
	 <u>Village Prosecution by Smith and LaLuzerne</u>			
	Court Sessions	\$ 28,600	\$	28,600
	Jury Court	\$ 37,400	\$	31,400
	<b>Total</b>	<b>\$ 66,000</b>	<b>\$</b>	<b>60,000</b>
	 <b>Grand Total</b>	 <b>\$ 166,000</b>	 <b>\$</b>	 <b>150,000</b>
	 <b>Total Budgeted Expenditure:</b>	 <b>\$ 100,000</b>	 <b>\$</b>	 <b>90,000</b>
01-03	Legal Expenses (Village Attorney)	\$ 80,000	\$	72,000
	(Village Prosecutor)	\$ 66,000	\$	60,000
		<b>\$ 146,000</b>	<b>\$</b>	<b>132,000</b>
02-01	Water & Sewer Administration	\$ 20,000	\$	18,000
	 <b>Grand Total</b>	 <b>\$ 166,000</b>	 <b>\$</b>	 <b>150,000</b>

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

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

Police Department functions funded through the General Fund provide core services which include uniformed patrol operations, investigations, youth services, traffic accident investigation and enforcement, telecommunications, bicycle patrol and supplementary services which include disaster preparedness and response, planning and research, housewatch program, participation with community action groups, crime prevention, drug abuse intervention, traffic pattern analysis and recommendations, elementary school 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
- Conduct a thorough analysis of the Police Department's 18 year old radio system and develop a future replacement plan
- In conjunction with the Public Works Department conduct a Village-wide assessment of Village Rights-of-Way for obstructions and reintroduce the Sight-Line Program (Village Board directed goal)

**Capital Projects**

- Vehicle Replacement	\$	52,500
- Vehicle Equipment Transfer	\$	5,000
- Mobile Data Computer	\$	4,500
- In-Car Video Cameras	\$	6,800
	\$	68,800

Note - Squad light bars (\$3,000) and radar unit (\$1,800) will be purchased using Police Seizure Accounts and do not impact the General Fund.

\*Multiple Funds/Divisions

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Police</b>				<b>01-05</b>
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 2,343,058	\$ 2,412,473	\$ 2,492,000	\$ 2,470,000	\$ 2,392,000
Contractual Services	\$ 88,080	\$ 82,653	\$ 87,000	\$ 77,500	\$ 93,500
Commodities	\$ 18,090	\$ 6,469	\$ 15,500	\$ 14,000	\$ 15,500
Other Charges	\$ 227,832	\$ 228,642	\$ 239,000	\$ 220,500	\$ 227,600
Capital Outlay	\$ 121,583	\$ 154,529	\$ -	\$ -	\$ 68,800
<b>TOTAL</b>	<b>\$ 2,800,643</b>	<b>\$ 2,884,766</b>	<b>\$ 2,833,500</b>	<b>\$ 2,782,000</b>	<b>\$ 2,797,400</b>

**Staffing (Full Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Chief of Police	1.00	1.00	1.00	1.00	1.00
Commander	2.00	2.00	2.00	2.00	2.00
Sergeant	4.00	3.00	3.00	3.00	3.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	16.00	17.00	17.00	16.00	16.00
Secretary	1.00	1.00	1.00	1.00	1.00
Telecommunicator	1.20	1.20	1.20	1.20	1.00
Records Clerk	1.80	1.80	1.80	1.80	1.80
Community Service Officer	2.00	2.00	2.00	2.00	1.00
<b>Total</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>	<b>30.00</b>	<b>28.80</b>

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Calls For Service	61,946	44,552	63,000	47,000	47,000
Total Reports	2,374	2,552	2,500	2,550	2,550
Arrests (Includes traffic)	8,767	6,677	8,000	6,150	6,500
DUI Arrests	74	53	75	65	65
DUI Conviction Rate	97.0%	94.0%	97%	97.0%	97%
FBI Part I Crimes	164	107	145	135	140
FBI Part I Crimes Cleared	37%	33%	39%	30%	35%

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 05-DISBURSEMENTS/POLICE

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 2,226,342	\$ 2,307,290	\$ 2,400,000	\$ 2,380,000	\$ 2,300,000
6020 OVERTIME SALARIES	\$ 118,716	\$ 105,183	\$ 92,000	\$ 90,000	\$ 92,000
	\$ 2,345,058	\$ 2,412,473	\$ 2,492,000	\$ 2,470,000	\$ 2,392,000
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ 1,858	\$ 4,397	\$ 3,500	\$ 2,500	\$ 3,500
6130 EQUIPMENT MAINTENANCE	\$ 42,416	\$ 47,532	\$ 51,000	\$ 50,000	\$ 62,500
6140 PROFESSIONAL SERVICES	\$ 38,156	\$ 30,464	\$ 30,000	\$ 25,000	\$ 26,500
6155 DATA SYSTEMS	\$ 142	\$ 260	\$ 2,500	\$ -	\$ 1,000
6190 OUTSIDE SERVICES	\$ 5,508	\$ -	\$ -	\$ -	\$ -
	\$ 88,080	\$ 82,653	\$ 87,000	\$ 77,500	\$ 93,500
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 18,090	\$ 6,469	\$ 15,500	\$ 14,000	\$ 15,500
	\$ 18,090	\$ 6,469	\$ 15,500	\$ 14,000	\$ 15,500
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 1,545	\$ 1,945	\$ 2,000	\$ 2,000	\$ 2,000
6320 VEHICLE EXPENSE	\$ 162,030	\$ 160,605	\$ 175,000	\$ 170,000	\$ 171,100
6330 PROFESSIONAL DEVELOPMENT	\$ 29,715	\$ 29,596	\$ 23,000	\$ 19,000	\$ 20,500
6340 PUBLICATIONS	\$ 554	\$ 804	\$ 1,000	\$ 1,000	\$ 1,000
6360 UNIFORMS	\$ 22,447	\$ 20,462	\$ 23,000	\$ 18,000	\$ 20,000
6386 MINOR EQUIPMENT	\$ 1,949	\$ 2,252	\$ 6,000	\$ 3,000	\$ 4,000
6390 BUSINESS EXPENSES	\$ 9,592	\$ 12,978	\$ 9,000	\$ 7,500	\$ 9,000
	\$ 227,832	\$ 228,642	\$ 239,000	\$ 220,500	\$ 227,600
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ 102,412	\$ 120,365	\$ -	\$ -	\$ 57,500
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
6440 OTHER EQUIPMENT	\$ 19,171	\$ 34,164	\$ -	\$ -	\$ 11,300
	\$ 121,583	\$ 154,529	\$ -	\$ -	\$ 68,800
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 2,800,643</b>	<b>\$ 2,884,766</b>	<b>\$ 2,833,500</b>	<b>\$ 2,782,000</b>	<b>\$ 2,797,400</b>

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

	Budget 2010	Budget 2011
<b>6120 Printing</b>		
Case Reports & Forms	\$ 500	\$ 500
Parking and Warning Tickets	\$ 500	\$ 500
Traffic Citations	\$ 2,500	\$ 2,500
Total	\$ 3,500	\$ 3,500
<b>6130 Equipment Maintenance</b>		
Audio & Emergency Lighting Maintenance	\$ 3,000	\$ 3,000
Breath Testing Device/A.E.D./s/Fingerprinting	\$ 1,500	\$ 1,500
Computer-Aided Dispatch/Records System Support	\$ 10,000	\$ 10,000
Firearms Maintenance	\$ 500	\$ 500
In-Car Video Cameras	\$ 3,000	\$ 3,000
Live Scan Maintenance	\$ 6,000	\$ 6,000
Miscellaneous Office Equipment	\$ 500	\$ 500
Mobile Data Terminals	\$ 11,000	\$ 11,000
Overweight Truck Scales Certification	\$ 1,000	\$ 1,000
Radar Units	\$ 1,000	\$ 1,000
Traffic Counters	\$ 500	\$ 500
UHF and VHF Local Maintenance	\$ 8,000	\$ 8,000
UHF Network Maintenance & Fees	\$ 5,000	\$ 16,500
Total	\$ 51,000	\$ 62,500
<b>6140 Professional Services</b>		
Animal Control Services	\$ 2,000	\$ 1,500
Crime Laboratory Assessment*	\$ -	\$ -
Illinois Public Safety Agency Network (IPSAN)	\$ 13,000	\$ 10,000
Lake County Metropolitan Enforcement Group	\$ 15,000	\$ 15,000
Total	\$ 30,000	\$ 26,500
<b>6155 Data Systems</b>		
Law Enforcement Software Consulting & Programming	\$ 1,000	\$ 500
Miscellaneous Software for Evidence & Records	\$ 1,500	\$ 500
Total	\$ 2,500	\$ 1,000
<b>6230 Maintenance Materials</b>		
Breath Testing Supplies/A.E.D. Supplies	\$ 1,500	\$ 1,500
Evidence Collection/Fingerprinting	\$ 2,000	\$ 2,000
Firearms Ammunition	\$ 4,000	\$ 4,000
Flares & Safety Equipment	\$ 1,500	\$ 1,500
Portable Radio Batteries/Microphones/Antennas	\$ 3,000	\$ 3,000
Rechargeable Flashlight Parts	\$ 500	\$ 500
Traffic Accident Reconstruction Equipment	\$ 1,000	\$ 1,000
Video Recording Tapes and DVDs	\$ 1,000	\$ 1,000
Village ID System	\$ 1,000	\$ 1,000
	\$ 15,500	\$ 15,500

\*The Crime Laboratory Assessment of \$10,000 is being paid from funds collected in the separate Forfeiture and DUI Accounts.

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

	Budget 2010	Budget 2011
<b>6310 Memberships</b>		
Emergency Management Coordinating Council	\$ 20	\$ 20
FBI National Academy Associates	\$ 100	\$ 100
Illinois Association of Chiefs of Police	\$ 200	\$ 200
Illinois Crime Prevention Association	\$ 50	\$ 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	\$ 275	\$ 275
National Field Training Officers Association (2 officers)	\$ 130	\$ 130
Northern Illinois Police Alarm System/ ILEAS	\$ 450	\$ 450
Total	\$ 2,000	\$ 2,000
<b>6330 Professional Development</b>		
Buffalo Grove Rifle Range	\$ 500	\$ 500
Certified Training Courses, Seminars and Conferences	\$ 12,000	\$ 10,000
Highland Park Firearms Training Center	\$ 2,500	\$ 2,000
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
Total	\$ 23,000	\$ 20,500
<b>6360 Uniforms</b>		
Body Armor Replacements	\$ 5,000	\$ 5,000
Jacket Replacements	\$ 1,000	\$ 1,000
NIPAS Uniforms	\$ 500	\$ 500
Replacement Uniforms	\$ 7,500	\$ 7,500
Uniform Cleaning	\$ 9,000	\$ 9,000
Total	\$ 23,000	\$ 23,000
<b>6386 Minor Equipment</b>		
Firearm Replacements	\$ 1,000	\$ 1,000
Minor Office and Vehicle Equipment	\$ 2,000	\$ 1,000
Officer Personal Safety Equipment	\$ 3,000	\$ 2,000
Total	\$ 6,000	\$ 4,000
<b>6390 Business Expense</b>		
Community Oriented Awareness & Prevention Programs	\$ 1,500	\$ 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	\$ 9,000	\$ 9,000

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Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

General Fund	Community Development	01-08
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**Function**

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

- Building
- 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)
- Complete the 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)
- Complete the business recruitment and retention program with the assistance of the 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)
- Update the easy to use booklet that contains a summary of the most common rules and regulations in each Village department (Village Board directed goal)

**Capital Projects**

- None

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Community Development</b>	<b>01-08</b>
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 501,617	\$ 503,118	\$ 530,000	\$ 510,000	\$ 512,000
Contractual Services	\$ 99,315	\$ 16,266	\$ 5,600	\$ 5,400	\$ 700
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 27,351	\$ 26,372	\$ 21,400	\$ 17,200	\$ 15,100
Capital Outlay	\$ 20,463	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 648,746</b>	<b>\$ 545,756</b>	<b>\$ 557,000</b>	<b>\$ 532,600</b>	<b>\$ 527,800</b>

**Staffing (Full Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Planner	2.00	2.00	2.00	2.00	2.00
Chief Building Code Administrator	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Property Maintenance Inspector	0.75	0.75	0.75	0.75	0.75
Building Permits Clerk	0.50	0.50	0.50	0.50	0.00
Secretary	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>7.25</b>	<b>7.25</b>	<b>7.25</b>	<b>7.25</b>	<b>6.75</b>

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Zoning Board Development Reviews	15	12	12	16	12
Architectural Review Board Reviews	15	7	8	12	12
Number of Plan Reviews	425	420	300	480	500
Building Permits Issued	300	363	225	300	300
Number of Inspections	1,400	443	1,000	500	500
Valuation (In thousands)	\$71,000	\$31,000	\$32,000	\$10,000	\$12,000
No. of New Com/Office/Warehouse Buildings	0	0	0	0	1
No. of New Housing Units	147	6	6	4	4
Sq. Ft. New Com Bldgs (In thousands)	0	0	0	0	40
Sq. Ft. New Office/Warhse Bldg (In thous)	0	0	0	0	0

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 08-DISBURSEMENTS/COMMUNITY DEVELOPMENT

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 480,187	\$ 495,842	\$ 520,000	\$ 505,000	\$ 502,000
6020 OVERTIME SALARIES	\$ 21,430	\$ 7,276	\$ 10,000	\$ 5,000	\$ 10,000
	\$ 501,617	\$ 503,118	\$ 530,000	\$ 510,000	\$ 512,000
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -
6130 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
6140 PROFESSIONAL SERVICES	\$ 87,688	\$ 6,703	\$ -	\$ -	\$ -
6150 LEGAL NOTICES	\$ 202	\$ 443	\$ 400	\$ 800	\$ 500
6190 OUTSIDE SERVICES	\$ 11,425	\$ 9,120	\$ 5,200	\$ 4,600	\$ 200
	\$ 99,315	\$ 16,266	\$ 5,600	\$ 5,400	\$ 700
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 14,691	\$ 13,383	\$ 8,500	\$ 8,500	\$ 5,500
6320 VEHICLE EXPENSE	\$ 4,436	\$ 5,293	\$ 5,000	\$ 4,500	\$ 4,900
6350 PROFESSIONAL DEVELOPMENT	\$ 3,289	\$ 4,056	\$ 4,000	\$ 2,200	\$ 2,000
6340 PUBLICATIONS	\$ 427	\$ 618	\$ 600	\$ 500	\$ 400
6370 BOARDS & COMMISSIONS	\$ -	\$ -	\$ 300	\$ -	\$ 300
6390 BUSINESS EXPENSES	\$ 4,517	\$ 3,112	\$ 3,000	\$ 1,500	\$ 2,000
	\$ 27,351	\$ 26,372	\$ 21,400	\$ 17,200	\$ 15,100
<u>CAPITAL OUTLAY</u>					
6430 CAPITAL PROJECTS	\$ 20,463	\$ -	\$ -	\$ -	\$ -
	\$ 20,463	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	\$ 648,746	\$ 545,756	\$ 557,000	\$ 532,600	\$ 527,800

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

	Budget 2010	Budget 2011
<b>6190 Outside Services</b>		
Photography & Reproduction	\$ 200	\$ 200
Village Shop and Dine Map & Guide	\$ 5,000	\$ -
Total	\$ 5,200	\$ 200
<b>6310 Memberships</b>		
American Institute of Architects	\$ 700	\$ 700
American Institute of Certified Planners	\$ 120	\$ 130
American Planning Association (3)	\$ 900	\$ 900
Architecture License	\$ 90	\$ 100
Association of Licensed Architects	\$ 120	\$ 120
Illinois Association of Code Enforcement (3)	\$ 100	\$ 80
Illinois Tax Increment Finance Association	\$ 375	\$ 375
International Code Council (2)	\$ 120	\$ 300
International Council of Shopping Centers	\$ 125	\$ -
Lake County Convention and Visitors Bureau	\$ 5,000	\$ 2,500
National Council Architectural Registration Board	\$ 190	\$ 190
Northwest Building Officials & Code Administrators (3)	\$ 85	\$ 85
Urban Land Institute (2)	\$ 550	\$ -
	\$ 8,475	\$ 5,480
<b>6330 Professional Development</b>		
Building Conferences & Seminars	\$ 1,300	\$ 750
Building Inspector Training	\$ 600	\$ 250
Planner Training & Tuition Reimbursement	\$ 300	\$ 250
Planning Conferences, Seminars, Workshops	\$ 1,800	\$ 750
Total	\$ 4,000	\$ 2,000
<b>6340 Publications</b>		
American Planning Association Publications (APA)	\$ 150	\$ 150
Building Code Reference Materials	\$ 100	\$ 100
Professional Reference Materials	\$ 350	\$ 100
	\$ 600	\$ 350
<b>6370 Boards and Commissions</b>		
Architectural Review Board, Zoning Board	\$ 250	\$ 250
<b>6390 Business Expense</b>		
Economic Development - Promotional Material	\$ 1,200	\$ 800
Equipment & Clothing	\$ 400	\$ 200
Miscellaneous	\$ 1,400	\$ 1,000
Total	\$ 3,000	\$ 2,000

Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

General Fund	Community Development	01-09 Forestry
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**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 2011 Annual Budget

**Program Activity Summary**

General Fund	Community Development				01-09 Forestry
Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 63,592	\$ 68,208	\$ -	\$ -	\$ -
Contractual Services	\$ 83,218	\$ 112,846	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 5,847	\$ 6,533	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 152,657	\$ 187,587	\$ -	\$ -	\$ -

**Staffing (Full Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Village Forester	1.00	1.00	0.00	0.00	0.00
Forestry Intern	0.00	0.00	0.00	0.00	0.00
Total	1.00	1.00	0.00	0.00	0.00

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Parkway Trees Planted	discont.	discont.	0	0	0
Parkway Trees Trimmed	discont.	discont.	0	0	0
Other Trees/Shrubs Planted	discont.	discont.	0	0	0
Trees Removed	92	250	0	0	0
Trees Planted	110	125	0	0	0
Trees Trimmed	488	456	0	0	0
Acres Sprayed (Gypsy Moth)	160	700	0	0	0

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 09-DISBURSEMENTS/CD-FORESTRY

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 60,458	\$ 66,721	\$ -	\$ -	\$ -
6020 OVERTIME SALARIES	\$ 3,134	\$ 1,487	\$ -	\$ -	\$ -
	\$ 63,592	\$ 68,208	\$ -	\$ -	\$ -
<u>CONTRACTUAL SERVICES</u>					
6140 PROFESSIONAL SERVICES	\$ 2,100	\$ 2,100	\$ -	\$ -	\$ -
6190 OUTSIDE SERVICES	\$ 81,118	\$ 110,746	\$ -	\$ -	\$ -
	\$ 83,218	\$ 112,846	\$ -	\$ -	\$ -
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ -	\$ 250	\$ -	\$ -	\$ -
6320 VEHICLE EXPENSE	\$ 4,436	\$ 5,203	\$ -	\$ -	\$ -
6330 PROFESSIONAL DEVELOPMENT	\$ 978	\$ 702	\$ -	\$ -	\$ -
6340 PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
6360 UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -
6386 MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6390 BUSINESS EXPENSE	\$ 433	\$ 378	\$ -	\$ -	\$ -
	\$ 5,847	\$ 6,533	\$ -	\$ -	\$ -
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 152,657	\$ 187,587	\$ -	\$ -	\$ -

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

	Budget 2010	Budget 2011
<b>6140 Professional Services</b>		
Tree Inventory Software Subscription	\$ -	\$ -
	\$ -	\$ -
<b>6190 Outside Services</b>		
Emergency Tree Removal	\$ -	\$ -
Gypsy Moth/Emerald Ash Borer Control	\$ -	\$ -
Hazardous & Diseased Tree Removal	\$ -	\$ -
Plant Health Care	\$ -	\$ -
Reforestation	\$ -	\$ -
Right-of-Way Tree Pruning	\$ -	\$ -
Total	\$ -	\$ -
<b>6310 Memberships</b>		
American Forests	\$ -	\$ -
Chicago Botanic Garden Membership	\$ -	\$ -
Illinois Arborist Association	\$ -	\$ -
International Society of Arborists	\$ -	\$ -
Morton Arboretum Membership	\$ -	\$ -
National Arbor Day Foundation	\$ -	\$ -
Society of American Foresters	\$ -	\$ -
Society of Municipal Arborists	\$ -	\$ -
Total	\$ -	\$ -
<b>6330 Professional Development</b>		
Forestry Seminars & Related Publications	\$ -	\$ -
International Society of Arborists (ISA) Conference	\$ -	\$ -
Total	\$ -	\$ -
<b>6390 Business Expenses</b>		
Equipment & Clothing	\$ -	\$ -
Miscellaneous	\$ -	\$ -
Total	\$ -	\$ -

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Finance</b>	<b>01-12 Insurance/Common Expenses</b>
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**Function**

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

**Significant Goals/Objectives**

- Provide high quality employee benefits at the lowest possible cost
- Secure necessary amounts of general operating insurance at the least possible cost
- Account for all overhead expenditures in common costs
- Publish four quarterly newsletters for distribution to all Village residents and businesses
- Develop a comprehensive data processing equipment replacement program
- Conduct a review the Village's website and make appropriate changes including the addition of interactive uses (Village Board directed goal)

**Capital Projects**

- Data Processing Replacement\* \$ 3,000

\*Multiple Funds/Divisions

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Finance</b>	<b>01-12 Insurance/Common Expenses</b>
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 1,106,787	\$ 1,084,013	\$ 986,700	\$ 975,400	\$ 969,700
Commodities	\$ 14,440	\$ 17,490	\$ 16,000	\$ 15,000	\$ 16,200
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 19,889	\$ 18,233	\$ 8,000	\$ 2,000	\$ 3,000
<b>TOTAL</b>	<b>\$ 1,141,116</b>	<b>\$ 1,119,738</b>	<b>\$ 1,010,700</b>	<b>\$ 992,400</b>	<b>\$ 988,900</b>

**Staffing (Full Time Equivalents)**

No staff is funded through this account

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
No. Employees Insured	75	74	70	70	69
No. Prop/Liability Insurance Claims Handled	20	11	10	14	10
% of Gen Insurance to Operating Expenses	3.39%	2.10%	2.50%	2.60%	2.90%

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 12-DISBURSEMENTS/INSURANCE/COMMON EXPENSES

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 49,683	\$ 53,561	\$ 52,200	\$ 57,000	\$ 34,500
6120 PRINTING	\$ 39,425	\$ 39,692	\$ 20,700	\$ 20,500	\$ 19,500
6155 DATA SYSTEMS	\$ 50,473	\$ 59,085	\$ 57,600	\$ 57,000	\$ 59,500
6160 POSTAGE	\$ 30,133	\$ 25,038	\$ 17,100	\$ 16,500	\$ 17,100
6170 DUPLICATING	\$ 16,055	\$ 15,423	\$ 16,200	\$ 16,000	\$ 16,200
6187 MEDICAL INSURANCE	\$ 675,838	\$ 666,338	\$ 595,000	\$ 575,000	\$ 583,000
6188 GENERAL INSURANCE	\$ 228,896	\$ 220,589	\$ 220,000	\$ 226,000	\$ 232,000
6189 PROPERTY DEDUCTIBLES	\$ 2,954	\$ 574	\$ 2,000	\$ 1,500	\$ 2,000
6190 OUTSIDE SERVICES	\$ 13,330	\$ 3,713	\$ 5,900	\$ 5,900	\$ 5,900
	\$ 1,106,787	\$ 1,084,013	\$ 986,700	\$ 975,400	\$ 969,700
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 14,440	\$ 17,490	\$ 16,000	\$ 15,000	\$ 16,200
	\$ 14,440	\$ 17,490	\$ 16,000	\$ 15,000	\$ 16,200
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ 19,889	\$ 18,235	\$ 8,000	\$ 2,000	\$ 3,000
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 19,889	\$ 18,235	\$ 8,000	\$ 2,000	\$ 3,000
<b>TOTAL DISBURSEMENTS</b>	\$ 1,141,116	\$ 1,119,738	\$ 1,010,700	\$ 992,400	\$ 988,900

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

				Budget 2010	Budget 2011	Gen. Fund	WS Fund
6110	<b>Telecommunications</b>	55%-45%		\$ 58,000	\$ 63,000	\$ 34,500	\$ 28,500
6120	<b>Printing</b>						
	Budget, Forms, Special Mailings			\$ 3,000	\$ 2,000		
	Letterhead Supplies			\$ 3,500	\$ 3,000		
	Lincolnshire Letter - Quarterly			\$ 16,500	\$ 16,500		
	Total	90%-10%		\$ 23,000	\$ 21,500	\$ 19,500	\$ 2,000
6155	<b>Data Systems</b>						
	Internet/E-mail			\$ 11,700	\$ 11,200		
	Maintenance/Replacement Parts			\$ 5,500	\$ 7,000		
	Software Upgrades/Licensing/Network			\$ 9,300	\$ 9,000		
	Technical Support			\$ 34,700	\$ 36,000		
	Training			\$ 2,800	\$ 2,800		
	Total	90%-10%		\$ 64,000	\$ 66,000	\$ 59,500	\$ 6,500
6160	<b>Postage</b>			\$ 19,000	\$ 19,000	\$ 17,100	\$ 1,900
6170	<b>Duplicating</b>			\$ 18,000	\$ 18,000	\$ 16,200	\$ 1,800
6187	<b>Medical Premiums</b>						
	Dental Premiums			\$ 68,000	\$ 66,000		
	Life/ADD Premiums			\$ 12,000	\$ 11,000		
	Medical Premiums			\$ 750,000	\$ 708,000		
	Subtotal:			\$ 830,000	\$ 785,000		
	Employee Contrib.	2010	2011	\$ (67,500)	\$ (49,000)		
	WS Fund Portion	11%	10%	\$ (83,875)	\$ (78,500)		
	VM Fund Portion	3%	3%	\$ (22,875)	\$ (23,500)		
	E911 Fund Portion	8%	6.5%	\$ (61,000)	\$ (51,000)		
	Total GF	78%	80.5%	\$ 591,750	\$ 583,000		
6188	<b>General Premiums</b>						
	General Insurance Package Premium			\$ 340,000	\$ 353,300		
	High Excess Liability Pool (HEL.P)			\$ 10,100	\$ 19,300		
	National Flood Insurance			\$ 1,600	\$ 1,700		
	Subtotal			\$ 351,700	\$ 374,300		
	WS Fund Portion	28%	28%	\$ (98,476)	\$ (104,804)		
	VM Fund Portion	6%	6%	\$ (21,102)	\$ (22,458)		
	E911 Fund Portion	4%	4%	\$ (14,068)	\$ (14,972)		
	Total	62%	62%	\$ 218,054	\$ 232,066		
6190	<b>Outside Services</b>						
	Records Storage Conversion			\$ -	\$ -		
	Village Notification System			\$ 6,500	\$ 6,500		
	Total	90%-10%		\$ 6,500	\$ 6,500	\$ 5,900	\$ 600
6210	<b>Office Supplies</b>	90%-10%		\$ 18,000	\$ 18,000	\$ 16,200	\$ 1,800

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

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

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

**Significant Goals/Objectives**

- Continue to update the Public Works manual using the Public Works Accreditation Standards as guidelines
- Continue to develop the GIS program (aerial photography will not be conducted in 2011)
- 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)
- Investigate the establishment of a stormwater management utility including the use of fees for the management and maintenance of the system (Village Board directed goal)

**Capital Projects**

- None

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>	<b>01-20 Administration</b>
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 189,589	\$ 178,336	\$ 143,000	\$ 135,000	\$ 140,000
Contractual Services	\$ 65,963	\$ 68,865	\$ 50,700	\$ 48,300	\$ 51,500
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 11,231	\$ 10,626	\$ 13,600	\$ 13,000	\$ 12,700
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 265,883</b>	<b>\$ 257,827</b>	<b>\$ 207,300</b>	<b>\$ 196,300</b>	<b>\$ 204,200</b>

**Staffing (Full Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.75	0.75	0.75	0.75	0.75
Engineering Inspector	0.75	1.00	0.00	0.00	0.00
Assistant to the Director of Public Works	0.25	0.00	0.00	0.00	0.00
Secretary	0.75	0.75	0.75	0.75	0.75
Total	2.75	2.75	1.75	1.75	1.75

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Engineering Permits	127	113	125	130	135
Plan Reviews	208	198	240	230	240
Project Inspections	220	189	200	200	200

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 20-DISBURSEMENTS/PUBLIC WORKS ADMINISTRATION

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 187,064	\$ 170,353	\$ 135,000	\$ 132,000	\$ 135,000
6020 OVERTIME SALARIES	\$ 2,525	\$ 7,983	\$ 8,000	\$ 3,000	\$ 5,000
	\$ 189,589	\$ 178,336	\$ 143,000	\$ 135,000	\$ 140,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ -	\$ 300	\$ 500	\$ 500	\$ 600
6140 PROFESSIONAL SERVICES	\$ 62,723	\$ 66,995	\$ 46,200	\$ 44,200	\$ 47,300
6150 LEGAL NOTICES	\$ 1,587	\$ 1,207	\$ 1,400	\$ 1,000	\$ 1,000
6190 OUTSIDE SERVICES	\$ 753	\$ 363	\$ 2,600	\$ 2,600	\$ 2,600
	\$ 65,063	\$ 68,865	\$ 50,700	\$ 48,300	\$ 51,500
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 988	\$ 923	\$ 1,800	\$ 1,700	\$ 900
6320 VEHICLE EXPENSE	\$ 3,600	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
6330 PROFESSIONAL DEVELOPMENT	\$ 2,726	\$ 1,999	\$ 3,600	\$ 2,700	\$ 3,600
6340 PUBLICATIONS	\$ 287	\$ 236	\$ 200	\$ 600	\$ 200
6390 BUSINESS EXPENSES	\$ 3,630	\$ 1,468	\$ 2,000	\$ 2,000	\$ 2,000
	\$ 11,231	\$ 10,626	\$ 13,600	\$ 13,000	\$ 12,700
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 265,883</b>	<b>\$ 257,827</b>	<b>\$ 207,300</b>	<b>\$ 196,300</b>	<b>\$ 204,200</b>

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

	Budget 2010	Budget 2011
<b>6140 Professional Services</b>		
Geographic Information System Services	\$ 42,200	\$ 43,300
Miscellaneous Engineering	\$ 3,000	\$ 3,000
NPDES Annual Permit Fee	\$ 1,000	\$ 1,000
Total	\$ 46,200	\$ 47,300
<b>6190 Outside Services</b>		
Des Plaines River Gauge Maintenance	\$ 2,100	\$ 2,200
Miscellaneous	\$ 500	\$ 400
Total	\$ 2,600	\$ 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	\$ -
Friends of the Chicago River	\$ 300	\$ -
Lake County Emergency Management Service	\$ 100	\$ 100
Miscellaneous	\$ 200	\$ 100
Public Works Mutual Aid	\$ -	\$ 100
Upper Des Plaines River Ecosystem Partnership	\$ 100	\$ -
Total	\$ 1,800	\$ 900
<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	\$ 1,700	\$ 1,800
Clerical Training	\$ 400	\$ 400
Miscellaneous Seminars	\$ 500	\$ 400
Professional Engineer Continuing Education/PSI	\$ 1,000	\$ 1,000
Total	\$ 3,600	\$ 3,600

Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

General Fund	Public Works	01-21 Streets
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**Function**

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

- Vehicle Rehabilitation*	\$	46,000
- Concrete Saw Replacement	\$	2,000
- Street Resurfacing and Repairs*	\$	265,000
- Storm Sewer Repairs	\$	45,000
- Pavement Striping	\$	10,000
- Detention Basin Renovation	\$	20,000
	\$	<u>388,000</u>

\*Multiple Funds/Divisions

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>	<b>01-21 Streets</b>
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 423,994	\$ 390,266	\$ 390,000	\$ 380,000	\$ 388,000
Contractual Services	\$ 202,359	\$ 220,979	\$ 223,700	\$ 223,000	\$ 224,400
Commodities	\$ 130,639	\$ 161,198	\$ 85,600	\$ 76,400	\$ 93,600
Other Charges	\$ 148,906	\$ 141,775	\$ 158,000	\$ 156,000	\$ 153,800
Capital Outlay	\$ 479,406	\$ 2,157,335	\$ 331,000	\$ 326,900	\$ 388,000
<b>TOTAL</b>	<b>\$ 1,385,304</b>	<b>\$ 3,071,553</b>	<b>\$ 1,188,300</b>	<b>\$ 1,162,300</b>	<b>\$ 1,247,800</b>

**Staffing (Full Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Superintendent-Streets/Parks	0.50	0.50	0.50	0.50	0.50
General Maintenance-Streets	3.00	3.00	3.00	3.00	3.00
Public Works Facility Secretary	0.25	0.25	0.25	0.25	0.25
Summer Laborer	0.25	0.25	0.25	0.25	0.25
<b>Total</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Streets cleaned-miles	548	332.5	350	335	335
Hours per asphalt patching-tons	41	30.1	35	30	35
Pct. catch basins requiring repair	2%	13%	10%	10%	10%
Snow events/Salt spread-tons	39/1465	28/964.5	20/900	20/900	20/900
Pct. storm sewer system inspected	35%	22%	25%	20%	15%
Cubic yards of leaves collected	6,110	6,700	6,000	7,000	7,200
Service requests	450	576	600	500	550
Hour of collection/ cubic yards of leaves	0.27	0.26	0.25	0.25	0.25
Av. No. days to complete service request	10	11	20	22	25

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 21-DISBURSEMENTS/STREETS & STORM DRAINAGE

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 323,363	\$ 327,034	\$ 345,000	\$ 335,000	\$ 343,000
6020 OVERTIME SALARIES	\$ 100,631	\$ 63,232	\$ 45,000	\$ 45,000	\$ 45,000
	\$ 423,994	\$ 390,266	\$ 390,000	\$ 380,000	\$ 388,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 2,426	\$ 1,522	\$ 1,800	\$ 1,500	\$ 1,800
6185 ELECTRIC UTILITIES	\$ 15,004	\$ 19,524	\$ 17,500	\$ 17,500	\$ 18,500
6190 OUTSIDE SERVICES	\$ 184,929	\$ 199,933	\$ 204,400	\$ 204,000	\$ 204,100
	\$ 202,359	\$ 220,979	\$ 223,700	\$ 223,000	\$ 224,400
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 14,662	\$ 8,649	\$ 8,500	\$ 8,200	\$ 8,500
6231 REPAIR & RESTORATION	\$ 17,685	\$ 10,314	\$ 10,400	\$ 10,000	\$ 10,800
6235 CONSTRUCTION MATERIALS	\$ 2,808	\$ 1,896	\$ 3,600	\$ 3,100	\$ 3,600
6240 SNOW AND ICE CONTROL	\$ 95,484	\$ 140,339	\$ 63,100	\$ 55,100	\$ 70,700
	\$ 130,639	\$ 161,198	\$ 85,600	\$ 76,400	\$ 93,600
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 133	\$ 147	\$ 200	\$ 200	\$ 200
6320 VEHICLE EXPENSE	\$ 138,883	\$ 137,890	\$ 150,900	\$ 150,900	\$ 146,700
6330 PROFESSIONAL DEVELOPMENT	\$ 1,285	\$ 319	\$ 1,000	\$ 600	\$ 1,000
6360 UNIFORMS	\$ 2,354	\$ 2,823	\$ 3,400	\$ 1,900	\$ 3,400
6386 MINOR EQUIPMENT	\$ 5,505	\$ 209	\$ 1,800	\$ 1,800	\$ 1,800
6390 BUSINESS EXPENSES	\$ 746	\$ 387	\$ 700	\$ 600	\$ 700
	\$ 148,906	\$ 141,775	\$ 158,600	\$ 156,000	\$ 153,800
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ 37,714	\$ 163,222	\$ 9,000	\$ 9,000	\$ 46,000
6430 CAPITAL PROJECTS	\$ 382,989	\$ 1,918,299	\$ 302,500	\$ 302,500	\$ 340,000
6440 OTHER EQUIPMENT	\$ 58,703	\$ 75,814	\$ 19,500	\$ 15,400	\$ 2,000
	\$ 479,406	\$ 2,157,335	\$ 331,000	\$ 326,900	\$ 388,000
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 1,385,304</b>	<b>\$ 3,071,553</b>	<b>\$ 1,188,300</b>	<b>\$ 1,162,300</b>	<b>\$ 1,247,800</b>

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

	Budget 2010	Budget 2011
<b>6190 Outside Services</b>		
Compost Disposal (Leaves, Yard Waste)	\$ 55,000	\$ 60,000
Curb Replacement Program	\$ 1,000	\$ -
Equipment Rental	\$ 1,000	\$ 1,000
Miscellaneous Disposal Fees	\$ 7,000	\$ 7,000
Mosquito Abatement	\$ 70,000	\$ 67,000
Parkway Restoration	\$ 1,000	\$ 1,000
Satellite Weather Center	\$ 2,000	\$ -
Storm Sewer Cleaning	\$ 1,800	\$ 1,800
Street Light Repairs	\$ 2,000	\$ 2,000
Street Repairs	\$ 5,000	\$ 5,000
Street Sweeping	\$ 35,000	\$ 35,700
Traffic Signal Maintenance	\$ 23,600	\$ 23,600
Total	\$ 204,400	\$ 204,100
<b>6230 Maintenance Materials</b>		
Leaf Bags	\$ -	\$ -
Street Light Accessories	\$ 1,800	\$ 1,800
Street Maintenance Equipment	\$ 900	\$ 900
Street Sign Materials, Frames, etc.	\$ 4,900	\$ 4,900
Supplies - Cleaning, Paint, Safety, Fasteners	\$ 900	\$ 900
Total	\$ 8,500	\$ 8,500
<b>6231 Repair &amp; Restoration</b>		
Parkway Restoration	\$ 900	\$ 1,000
Road Repair Materials	\$ 3,300	\$ 3,300
Storm Sewer Materials	\$ 1,200	\$ 1,500
Streetscape Restoration Materials (includes Cul-de-Sacs)	\$ 5,000	\$ 5,000
Total	\$ 10,400	\$ 10,800
<b>6235 Construction Material</b>		
Concrete & Supplies	\$ 400	\$ 400
Gravel & Sand	\$ 800	\$ 800
Lumber	\$ 400	\$ 400
Storm Sewer Construction Materials	\$ 1,500	\$ 1,500
Traffic Safety Materials	\$ 500	\$ 500
Total	\$ 3,600	\$ 3,600
<b>6240 Snow &amp; Ice Control</b>		
Rock Salt and De-icing Materials	\$ 58,500	\$ 66,100
Sidewalk Ice Melt	\$ 1,000	\$ 1,000
Snow Plow Cutting Edges	\$ 3,600	\$ 3,600
Total	\$ 63,100	\$ 70,700

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

General Fund	Public Works	01-22 Parks & Grounds
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**Function**

This division is responsible for the maintenance of nine Village parks totalling 311 acres, 128 acres of open space, 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
- Continue to participate in the Lifeguard Exam Program
- Coordinate the Memorial Day ceremony

**Capital Projects**

- Riverwoods Road Roundabout Landscaping	\$	37,000
- Spring Lake Park Tennis Court Resurface	\$	30,000
- North Park Backstops Replacement	\$	10,000
- Balzer Park Playground Structure Repairs	\$	3,000
- 48 inch Mower Replacement	\$	4,000
- Utility Cart Replacement	\$	15,000
- Zero Turn Radius Mower Replacement	\$	16,000
- Athletic Field Mower Replacement	\$	30,000
- North Park Well Rehabilitation	\$	55,000
	\$	<u>205,000</u>

\*Multiple Funds/Divisions

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>	<b>01-22 Parks &amp; Grounds</b>
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 585,056	\$ 570,850	\$ 407,000	\$ 382,000	\$ 368,000
Contractual Services	\$ 313,249	\$ 254,058	\$ 79,300	\$ 73,600	\$ 198,200
Commodities	\$ 49,379	\$ 23,093	\$ 45,800	\$ 29,700	\$ 38,500
Other Charges	\$ 111,181	\$ 108,487	\$ 116,300	\$ 114,200	\$ 117,000
Capital Outlay	\$ 239,809	\$ 78,924	\$ 86,500	\$ 11,000	\$ 205,000
<b>TOTAL</b>	<b>\$ 1,298,674</b>	<b>\$ 1,035,412</b>	<b>\$ 734,900</b>	<b>\$ 610,500</b>	<b>\$ 926,700</b>

**Staffing (Full Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Director of Public Works	0.25	0.25	0.125	0.125	0.125
Superintendent-Streets/Parks	0.50	0.50	0.50	0.50	0.50
Assistant to the Director of Public Works	0.50	0.50	0.00	0.00	0.00
Facilities Manager	0.00	0.00	0.75	0.50	0.50
General Maintenance-Parks	6.00	6.00	5.00	5.00	4.00
Gardener	0.25	0.25	0.00	0.00	0.00
Public Works Facility Secretary	0.25	0.25	0.25	0.25	0.25
Lifeguard	0.00	0.00	0.00	0.00	1.25
Summer Laborer	1.50	1.50	1.50	1.50	1.50
<b>Total</b>	<b>9.25</b>	<b>9.25</b>	<b>8.125</b>	<b>7.875</b>	<b>8.125</b>

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Playground Hours of Maint/Playground	30	49	30	25	20
Hours/ Active Acres Maintained	9	9	10	7	6
Special Events Hours	595	770.5	600	600	500
Hours of Preparation/Athletic Event	0.75	0.35	0.75	0.35	0.30
No. of Patrons	n/a	n/a	n/a	n/a	2,800
No. of Season Tags	n/a	n/a	n/a	n/a	350
No. of Daily Tags	n/a	n/a	n/a	n/a	1,400
Swimming Days	n/a	n/a	n/a	n/a	85

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 22-DISBURSEMENTS/PARKS & GROUNDS

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 529,614	\$ 540,959	\$ 380,000	\$ 365,000	\$ 345,000
6020 OVERTIME SALARIES	\$ 55,442	\$ 29,891	\$ 27,000	\$ 17,000	\$ 23,000
	\$ 585,056	\$ 570,850	\$ 407,000	\$ 382,000	\$ 368,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 805	\$ 1,116	\$ 1,000	\$ 1,000	\$ 1,500
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 72,300
6180 GAS UTILITIES	\$ 3,583	\$ 2,930	\$ 4,600	\$ 2,600	\$ 4,600
6185 ELECTRIC UTILITIES	\$ 32,709	\$ 30,512	\$ 30,000	\$ 30,000	\$ 31,200
6190 OUTSIDE SERVICES	\$ 276,152	\$ 219,500	\$ 43,700	\$ 40,000	\$ 88,600
	\$ 313,249	\$ 254,058	\$ 79,300	\$ 73,600	\$ 198,200
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 41,971	\$ 20,643	\$ 39,000	\$ 25,000	\$ 33,700
6231 REPAIR & RESTORATION	\$ 3,123	\$ 1,215	\$ 2,300	\$ 2,200	\$ 2,300
6235 CONSTRUCTION MATERIALS	\$ 4,285	\$ 1,235	\$ 4,500	\$ 2,500	\$ 2,500
	\$ 49,379	\$ 23,093	\$ 45,800	\$ 29,700	\$ 38,500
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 760	\$ 818	\$ 700	\$ 700	\$ 700
6320 VEHICLE EXPENSE	\$ 101,847	\$ 99,066	\$ 107,500	\$ 107,500	\$ 106,200
6330 PROFESSIONAL DEVELOPMENT	\$ 2,171	\$ 1,623	\$ 2,000	\$ 1,900	\$ 2,000
6340 PUBLICATIONS	\$ 162	\$ 80	\$ 100	\$ 100	\$ 100
6360 UNIFORMS	\$ 3,838	\$ 5,271	\$ 4,200	\$ 2,200	\$ 5,000
6386 MINOR EQUIPMENT	\$ 1,545	\$ 1,049	\$ 1,200	\$ 1,200	\$ 2,000
6390 BUSINESS EXPENSES	\$ 858	\$ 580	\$ 600	\$ 600	\$ 1,000
	\$ 111,181	\$ 108,487	\$ 116,300	\$ 114,200	\$ 117,000
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ 185,803	\$ 28,398	\$ 85,000	\$ 11,000	\$ 140,000
6440 OTHER EQUIPMENT	\$ 54,006	\$ 50,526	\$ 1,500	\$ -	\$ 65,000
6470 TRANSFER TO PARK DEVELOP	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 239,809	\$ 78,924	\$ 86,500	\$ 11,000	\$ 205,000
<b>TOTAL DISBURSEMENTS</b>	\$ 1,298,674	\$ 1,035,412	\$ 734,900	\$ 610,500	\$ 926,700

Village of Lincolnshire 2011 Annual Budget

Program Notes

	Budget 2010	Budget 2011
<b>6190 Outside Services</b>		
Equipment Rental	\$ 1,500	\$ 1,500
Fertilization	\$ 9,900	\$ 7,000
Miscellaneous Disposal Fees	\$ 6,000	\$ 9,000
Park Irrigation & Electrical	\$ 12,000	\$ 12,500
Playground Safety Surface	\$ 8,000	\$ 8,000
Special Events and Fireworks	\$ -	\$ 46,000
Spring Lake Maintenance	\$ 6,300	\$ 4,600
Tennis Court Maintenance	\$ -	\$ -
Total	\$ 43,700	\$ 88,600
<b>6230 Maintenance Materials</b>		
Calcined Clay	\$ 500	\$ 500
Chemicals	\$ 2,700	\$ 2,500
Fertilizer	\$ 500	\$ 500
Grass Seed & Top Soil	\$ 2,700	\$ 2,500
Lighting Materials	\$ 900	\$ 800
Mulch	\$ 3,600	\$ 3,000
North Park	\$ 25,000	\$ 20,000
Paint & Supplies	\$ 700	\$ 1,500
Plantings	\$ 1,000	\$ 500
Sand	\$ 1,000	\$ 1,000
Special Events	\$ -	\$ 500
Tennis Court Windscreen Replacement	\$ 400	\$ 400
Total	\$ 39,000	\$ 33,700
<b>6231 Repair &amp; Restoration</b>		
Amenities Repair Materials	\$ 100	\$ 100
Landscape Restoration Materials	\$ 500	\$ 500
Miscellaneous Repair Supplies	\$ 200	\$ 200
Paint & Supplies	\$ 300	\$ 300
Plantings	\$ 500	\$ 500
Playground Safety Maintenance	\$ 700	\$ 700
Total	\$ 2,300	\$ 2,300
<b>6235 Construction Material</b>		
Concrete	\$ 500	\$ 500
Lumber & Steel	\$ 1,000	\$ 1,000
Plantings	\$ 2,500	\$ 500
Sand & Gravel	\$ 500	\$ 500
Total	\$ 4,500	\$ 2,500
<b>6310 Memberships</b>		
Illinois Parks & Recreation Association	\$ 400	\$ 300
Sports Turf Managers Association	\$ 300	\$ 400
Total	\$ 700	\$ 700

Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

General Fund	Public Works	01-23 Recreation
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**Function**

Most of the functions of the Recreational Division ceased on December 31, 2010. The remaining ones relating to special events and the Spring Lake Park beach operation have been moved to Parks and Grounds found on page 97.

**Significant Goals/Objectives**

- None

**Capital Projects**

- None

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

General Fund	Public Works				01-23 Recreation	
Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011	
Personal Services	\$ 116,908	\$ 120,587	\$ 91,000	\$ 84,200	\$	-
Contractual Services	\$ 239,567	\$ 205,623	\$ 181,300	\$ 173,900	\$	-
Commodities	\$ -	\$ -	\$ -	\$ -	\$	-
Other Charges	\$ 9,189	\$ 4,426	\$ 6,800	\$ 3,400	\$	-
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$	-
<b>TOTAL</b>	\$ 365,664	\$ 330,636	\$ 279,100	\$ 261,500	\$	-

**Staffing (Full Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Assistant to the Director of Public Works	0.25	0.25	0.00	0.00	0.00
Recreation Supervisor	1.00	1.00	1.00	1.00	0.00
Recreation Associate	0.50	0.50	0.00	0.00	0.00
Lifeguard	1.25	1.25	1.25	1.25	0.00
Seasonal Recreation Workers	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.00</u>
Total	3.10	3.10	2.35	2.35	0.00

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
No. of Patrons	2,967	2,649	3,100	2,800	0
No. of Season Tags	396	327	330	367	0
No. of Daily Tags	1,384	1,395	1,400	1,545	0
Swimming Days	87	85	84	74	0
Total Revenues	\$9,436	\$9,231	\$9,000	\$10,128	\$0
No. of Recreational Programs	234	339	240	389	0
No. of Participants	588	498	540	388	0

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 23-DISBURSEMENTS/RECREATION

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 111,742	\$ 116,575	\$ 87,000	\$ 81,000	\$ -
6020 OVERTIME SALARIES	\$ 5,166	\$ 4,012	\$ 4,000	\$ 3,200	\$ -
	\$ 116,908	\$ 120,587	\$ 91,000	\$ 84,200	\$ -
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ 10,612	\$ 8,891	\$ 8,300	\$ 4,200	\$ -
6130 EQUIPMENT MAINTENANCE	\$ 327	\$ -	\$ 500	\$ 200	\$ -
6140 PROFESSIONAL SERVICES	\$ 68,240	\$ 69,424	\$ 70,000	\$ 69,500	\$ -
6190 OUTSIDE SERVICES	\$ 160,388	\$ 127,308	\$ 102,500	\$ 100,000	\$ -
	\$ 239,567	\$ 205,623	\$ 181,300	\$ 173,900	\$ -
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 1,253	\$ 806	\$ 900	\$ 400	\$ -
6330 PROFESSIONAL DEVELOPMENT	\$ 2,956	\$ 327	\$ 1,700	\$ 600	\$ -
6340 PUBLICATIONS	\$ 39	\$ 50	\$ 100	\$ -	\$ -
6360 UNIFORMS	\$ 2,110	\$ 943	\$ 1,200	\$ 1,000	\$ -
6386 MINOR EQUIPMENT	\$ 1,113	\$ 708	\$ 1,300	\$ 700	\$ -
6390 BUSINESS EXPENSES	\$ 1,718	\$ 1,592	\$ 1,600	\$ 700	\$ -
	\$ 9,189	\$ 4,426	\$ 6,800	\$ 3,400	\$ -
<b>TOTAL DISBURSEMENTS</b>	\$ 365,664	\$ 330,636	\$ 279,100	\$ 261,500	\$ -

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

	Budget 2010	Budget 2011
<b>6120 Printing</b>		
Recreation Directories (3)	\$ 6,500	\$ -
Recreation Printing	\$ 1,800	\$ -
Total	\$ 8,300	\$ -
<b>6140 Professional Services</b>		
Special Recreation Association Membership	\$ 70,000	\$ -
<b>6190 Outside Services</b>		
4th of July Fireworks	\$ 20,000	\$ -
Recreational Programming	\$ 52,000	\$ -
Special Events	\$ 30,500	\$ -
Total	\$ 102,500	\$ -
<b>6310 Memberships</b>		
Illinois Parks & Recreation Association	\$ 600	\$ -
National Recreation & Parks Association	\$ 300	\$ -
Total	\$ 900	\$ -
<b>6330 Professional Development</b>		
Seminars/Conferences	\$ 1,500	\$ -
Workplace Safety Training	\$ 200	\$ -
Total	\$ 1,700	\$ -
<b>6390 Business Expense</b>		
Meeting Refreshments	\$ 200	\$ -
Recreational Programming Supplies	\$ 1,400	\$ -
	\$ 1,600	\$ -

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>	<b>01-24 Environmental Services</b>
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**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 (Village Board directed goal)
- 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**

- Brush Mower Replacement	\$ 3,000
- Corridor Enhancement Program	\$ 200,000
	<u>\$ 203,000</u>

\*Multiple Funds/Divisions

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>General Fund</b>	<b>Public Works</b>	<b>01-24 Environmental Services</b>
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ -	\$ -	\$ 214,000	\$ 207,500	\$ 212,000
Contractual Services	\$ -	\$ -	\$ 325,300	\$ 234,600	\$ 145,300
Commodities	\$ -	\$ -	\$ 3,700	\$ 3,700	\$ 3,700
Other Charges	\$ -	\$ -	\$ 10,300	\$ 9,700	\$ 11,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 203,000
<b>TOTAL</b>	\$ -	\$ -	\$ 553,300	\$ 455,500	\$ 575,000

**Staffing (Full Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Director of Public Works	0.00	0.00	0.125	0.125	0.125
Environmental Services Supervisor	0.00	0.00	1.00	1.00	1.00
General Maintenance-Open Space	0.00	0.00	1.00	1.00	1.00
Gardener	0.00	0.00	0.25	0.25	0.25
Intern	0.00	0.00	0.25	0.25	0.25
Summer Laborer	0.00	0.00	0.25	0.25	0.25
<b>Total</b>	0.00	0.00	2.875	2.875	2.875

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Trees Removed	92	250	100	250	250
Trees Planted	110	125	110	110	150
Trees Trimmed	488	456	480	396	200
Acres Sprayed (Gypsy Moth)	160	700	700	700	0

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 24-DISBURSEMENTS/ENVIRONMENTAL SERVICES

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ -	\$ -	\$ 210,000	\$ 206,000	\$ 210,000
6020 OVERTIME SALARIES	\$ -	\$ -	\$ 4,000	\$ 1,500	\$ 2,000
	\$ -	\$ -	\$ 214,000	\$ 207,500	\$ 212,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 500	\$ 500	\$ 500
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ 2,300	\$ 2,100	\$ 2,300
6190 OUTSIDE SERVICES	\$ -	\$ -	\$ 322,500	\$ 232,000	\$ 142,500
	\$ -	\$ -	\$ 325,300	\$ 234,600	\$ 145,300
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
6231 REPAIR & RESTORATION	\$ -	\$ -	\$ 700	\$ 700	\$ 700
	\$ -	\$ -	\$ 3,700	\$ 3,700	\$ 3,700
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ -	\$ -	\$ 600	\$ 500	\$ 1,400
6320 VEHICLE EXPENSE	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 7,300
6330 PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 1,400	\$ 1,000	\$ 1,400
6340 PUBLICATIONS	\$ -	\$ -	\$ 100	\$ 100	\$ 100
6360 UNIFORMS	\$ -	\$ -	\$ 600	\$ 500	\$ 500
6386 MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 200
6390 BUSINESS EXPENSES	\$ -	\$ -	\$ 100	\$ 100	\$ 100
	\$ -	\$ -	\$ 10,300	\$ 9,700	\$ 11,000
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 200,000
6440 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,000
	\$ -	\$ -	\$ -	\$ -	\$ 203,000
<b>TOTAL DISBURSEMENTS</b>	\$ -	\$ -	\$ 553,300	\$ 455,500	\$ 575,000

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

	Budget 2010	Budget 2011
<b>6140 Professional Services</b>		
Tree Inventory Software Subscription	\$ 2,300	\$ 2,300
Total	\$ 2,300	\$ 2,300
<b>6190 Outside Services</b>		
Emergency Tree Removal	\$ 5,000	\$ 5,000
Gypsy Moth/Emerald Ash Borer Control	\$ 65,000	\$ -
Hazardous & Diseased Tree Removal	\$ 20,000	\$ 20,000
Landscape/Corridor Maintenance	\$ 101,000	\$ 80,000
Natural Area Management	\$ 100,000	\$ 25,000
Plant Health Care	\$ 2,000	\$ 2,000
Reforestation*	\$ -	\$ -
Right-of-Way Tree Pruning	\$ 20,000	\$ 10,000
Soils Analysis	\$ 500	\$ 500
Wildlife Management	\$ 9,000	\$ -
Total	\$ 322,500	\$ 142,500
<b>6230 Maintenance Materials</b>		
Plantings	\$ 3,000	\$ 3,000
Total	\$ 3,000	\$ 3,000
<b>6231 Repair &amp; Restoration</b>		
Amenities Repairs Materials	\$ 100	\$ 100
Landscape Restoration Materials	\$ 500	\$ 500
Miscellaneous Repair Supplies	\$ 100	\$ 100
Total	\$ 700	\$ 700
<b>6310 Memberships</b>		
Arborist Certification	\$ 200	\$ 200
Chicago Botanic Garden	\$ 100	\$ 100
Chicago Wilderness	\$ -	\$ 500
Friends of the Chicago River	\$ -	\$ 300
Illinois Arborist Association	\$ 50	\$ 50
International Society of Arborists	\$ 105	\$ 125
Morton Arboretum Membership	\$ 100	\$ -
National Arbor Day Foundation	\$ 20	\$ 25
Upper Des Plaines River Ecosystem Partnership	\$ -	\$ 100
Total	\$ 575	\$ 1,400

\*Funded through the Village Tree Bank Funds



Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

<b>General Fund</b>	<b>Public Works</b>	<b>01-25 Buildings</b>
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 68,595	\$ 68,170	\$ 43,000	\$ 43,500	\$ 35,000
Contractual Services	\$ 142,280	\$ 153,653	\$ 114,200	\$ 104,800	\$ 105,700
Commodities	\$ 19,664	\$ 17,396	\$ 19,600	\$ 19,600	\$ 19,300
Other Charges	\$ 71,817	\$ 13,127	\$ 13,700	\$ 13,100	\$ 11,600
Capital Outlay	\$ 114,283	\$ 40,145	\$ 1,500	\$ -	\$ 15,000
<b>TOTAL</b>	<b>\$ 416,639</b>	<b>\$ 292,491</b>	<b>\$ 192,000</b>	<b>\$ 181,000</b>	<b>\$ 186,600</b>

Staffing (Full Time Equivalents)

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Facilities Manager	1.00	1.00	0.25	0.25	0.50
Total	1.00	1.00	0.25	0.25	0.50

Performance Indicators

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Custodial Cost/Sq.Ft.	\$1.75	\$1.80	\$1.81	\$1.70	\$1.70
No. of Events*	145	132	150	160	150

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

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 25-DISBURSEMENTS/BUILDINGS

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 63,430	\$ 65,527	\$ 40,000	\$ 42,000	\$ 33,000
6020 OVERTIME SALARIES	\$ 5,165	\$ 2,643	\$ 3,000	\$ 1,500	\$ 2,000
	\$ 68,595	\$ 68,170	\$ 43,000	\$ 43,500	\$ 35,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 257	\$ 2,619	\$ 2,000	\$ 2,000	\$ 2,000
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
6185 ELECTRIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
6190 OUTSIDE SERVICES	\$ 142,023	\$ 151,034	\$ 112,200	\$ 102,800	\$ 103,700
	\$ 142,280	\$ 153,653	\$ 114,200	\$ 104,800	\$ 105,700
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 17,326	\$ 16,883	\$ 17,300	\$ 17,600	\$ 17,000
6231 REPAIR & RESTORATION	\$ 1,886	\$ 377	\$ 1,800	\$ 1,500	\$ 1,800
6235 CONSTRUCTION MATERIALS	\$ 452	\$ 136	\$ 500	\$ 500	\$ 500
	\$ 19,664	\$ 17,396	\$ 19,600	\$ 19,600	\$ 19,300
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -
6320 VEHICLE EXPENSE	\$ 4,436	\$ 5,203	\$ 5,000	\$ 5,000	\$ 4,900
6330 PROFESSIONAL DEVELOPMENT	\$ -	\$ 20	\$ 200	\$ 200	\$ 200
6360 UNIFORMS	\$ 346	\$ 572	\$ 600	\$ 500	\$ 500
6386 MINOR EQUIPMENT	\$ 65,219	\$ 5,858	\$ 6,300	\$ 4,700	\$ 3,300
6390 BUSINESS EXPENSES	\$ 1,616	\$ 1,474	\$ 1,600	\$ 2,700	\$ 2,700
	\$ 71,817	\$ 13,127	\$ 13,700	\$ 13,100	\$ 11,600
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ 114,283	\$ 40,145	\$ 1,500		\$ 15,000
6440 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 114,283	\$ 40,145	\$ 1,500	\$ -	\$ 15,000
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 416,639</b>	<b>\$ 292,491</b>	<b>\$ 192,000</b>	<b>\$ 181,000</b>	<b>\$ 186,600</b>

Village of Lincolnshire 2011 Annual Budget

Program Notes

	Budget 2010	Budget 2011
<b>6190 Outside Services</b>		
Audio/Visual Equipment Maintenance	\$ 1,000	\$ 1,000
Custodial Contract for Public Works Facility	\$ 9,300	\$ 7,700
Custodial Contract for Village Hall	\$ 28,500	\$ 22,700
Electrical, Plumbing & Roof Repairs	\$ 11,700	\$ 11,700
Facilities Landscape	\$ 24,500	\$ 21,500
Fire Protection Services	\$ -	\$ 11,100
HVAC, Electrical Maintenance	\$ 21,000	\$ 14,600
Interior Plant Care	\$ 3,000	\$ -
Miscellaneous	\$ 2,500	\$ 2,200
Overhead Door Maintenance	\$ 7,200	\$ 7,200
Painting	\$ 1,500	\$ -
Pest Control	\$ -	\$ 2,000
Pond and Swale Maintenance	\$ 2,000	\$ 2,000
Total	\$ 112,200	\$ 103,700
<b>6230 Maintenance Materials</b>		
Building Commodities	\$ 1,200	\$ 1,500
Holiday Decorations	\$ 400	\$ -
Janitorial Supplies	\$ 1,600	\$ 1,600
Landscaping Materials	\$ 3,000	\$ 3,000
Lighting Products	\$ 1,200	\$ 1,000
Paper Goods	\$ 9,000	\$ 9,000
Safety Supplies	\$ 900	\$ 900
Total	\$ 17,300	\$ 17,000
<b>6231 Repair and Restoration</b>		
Building Materials	\$ 300	\$ 300
Cleaning Materials	\$ 300	\$ 300
Paint	\$ 600	\$ 600
Replacement Parts	\$ 600	\$ 600
Total	\$ 1,800	\$ 1,800
<b>6235 Construction Materials</b>		
Fasteners	\$ 100	\$ 100
Lumber	\$ 400	\$ 400
Total	\$ 500	\$ 500
<b>6330 Professional Development</b>		
Technical Workshops	\$ 100	\$ 100
Workplace Safety Training	\$ 100	\$ 100
Total	\$ 200	\$ 200
<b>6386 Minor Equipment</b>		
Hand Tools	\$ 100	\$ 100
Office Furniture/Equipment	\$ 3,000	\$ 3,000
Power Tools	\$ 200	\$ 200
Radio Transmitter Rental	\$ 3,000	\$ -
Total	\$ 6,300	\$ 3,300

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

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

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

**Significant Goals/Objectives**

- Continue administration of various loan payments
- Transfer \$245,000 to the Water and Sewer Improvement Fund for debt service and capital improvements
- Transfer \$125,000 to the E 911 Fund for operations

**Capital Projects**

- None

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

General Fund	Finance				01-26 Capital Debt
Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 1,094,339	\$ 1,437,623	\$ 780,600	\$ 780,600	\$ 953,500
<b>TOTAL</b>	\$ 1,094,339	\$ 1,437,623	\$ 780,600	\$ 780,600	\$ 953,500

**Staffing (Full Time Equivalents)**

No staff is funded through this account

**Performance Indicators**

None

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT. 26-DISBURSEMENTS/CAPITAL DEBT

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
CAPITAL OUTLAY/DEBT					
6470 TRANSFERS OUT	\$ 697,000	\$ 947,000	\$ 197,000	\$ 197,000	\$ 370,000
6471 LOAN PAYMENTS	\$ 397,339	\$ 490,623	\$ 583,600	\$ 583,600	\$ 583,500
	\$ 1,094,339	\$ 1,437,623	\$ 780,600	\$ 780,600	\$ 953,500
TOTAL DISBURSEMENTS	\$ 1,094,339	\$ 1,437,623	\$ 780,600	\$ 780,600	\$ 953,500

Village of Lincolnshire 2011 Annual Budget

Program Notes

6470	Transfer to Utility Capital Projects and Debt	Budget 2010
	Transfer to E911 Fund for Operations	\$ 50,000
	Transfer to Utility Debt and Capital Projects	\$ 147,000
	Loan to TIF Fund	\$ -
		<u>\$ 197,000</u>

Budget 2011	
\$	125,000
\$	245,000
\$	-
\$	<u>370,000</u>

Outstanding Debt Schedule Payments

1999 North Park Land Acquisition Loan  
Refinanced in 2005

	Year	Rate	Principal	Interest	Total
6471	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	\$ 1,960,447	\$ 222,087	\$ 2,182,534

2009 Scheffer Road Reconstruction Loan

	Year	Rate	Principal	Interest	Total
	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
		Total	\$ 1,318,651	\$ 227,919	\$ 1,546,570

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Village of Lincolnshire 2011 Annual Budget

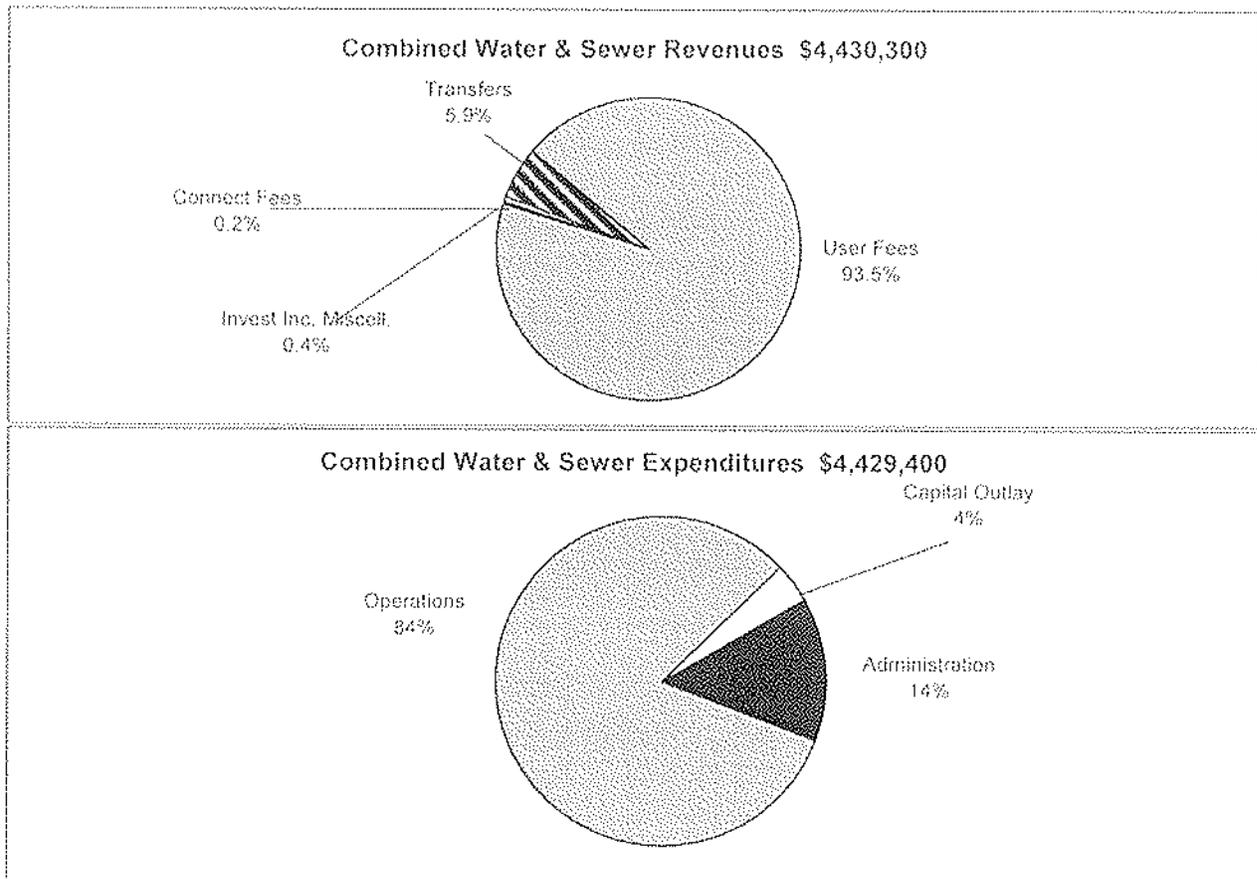
## WATER AND SEWER FUND

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 the last phase was completed when the road widening wrapped up in 2009. The largest project was the completion of a new 30" water transmission main completed in 2007 at a cost of \$5.5 million without the need for rate or tax increases.

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

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



Village of Lincolnshire 2011 Annual Budget

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

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

**REVENUES**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Licenses & Fees	\$ 3,340,831	\$ 3,569,031	\$ 4,050,000	\$ 3,800,000	\$ 4,040,000
Miscellaneous Revenue	\$ 11,278	\$ 13,546	\$ 3,400	\$ 37,000	\$ 10,000
Other Income	\$ 45,392	\$ 11,405	\$ 8,000	\$ 7,000	\$ 5,600
<b>TOTAL</b>	<b>\$ 3,397,501</b>	<b>\$ 3,593,982</b>	<b>\$ 4,061,400</b>	<b>\$ 3,844,000</b>	<b>\$ 4,055,600</b>
<b>USE OF RESERVES</b>	<b>\$ -</b>				
<b>FUNDS AVAILABLE</b>	<b>\$ 3,397,501</b>	<b>\$ 3,593,982</b>	<b>\$ 4,061,400</b>	<b>\$ 3,844,000</b>	<b>\$ 4,055,600</b>

**EXPENSES**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 596,362	\$ 632,845	\$ 620,000	\$ 602,000	\$ 613,500
Contractual Services	\$ 2,566,891	\$ 2,789,829	\$ 3,229,400	\$ 3,054,800	\$ 3,235,300
Commodities	\$ 38,876	\$ 18,561	\$ 32,400	\$ 30,800	\$ 30,700
Other Charges	\$ 165,351	\$ 168,845	\$ 176,700	\$ 173,400	\$ 175,200
Capital Outlay/Transfers	\$ -	\$ -	\$ 700,000	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 3,367,390</b>	<b>\$ 3,610,080</b>	<b>\$ 4,758,500</b>	<b>\$ 3,861,000</b>	<b>\$ 4,054,700</b>

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

**REVENUES**

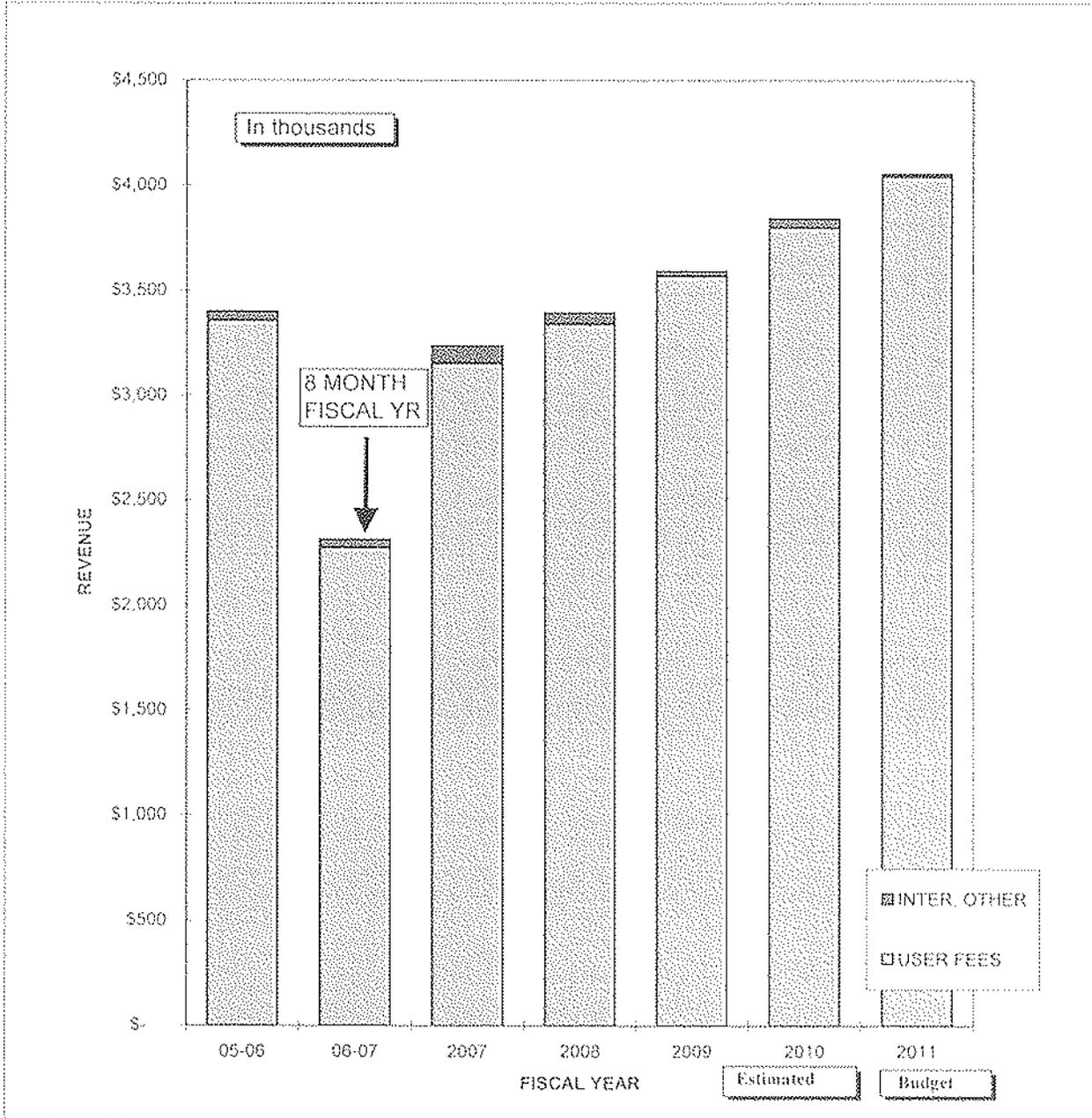
	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Licenses & Fees	\$ 45,534	\$ 251,644	\$ 23,000	\$ 22,500	\$ 7,300
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	\$ 355,344	\$ 899,475	\$ 148,000	\$ 149,500	\$ 367,400
Loan Payments	\$ 87,471	\$ 51,746	\$ 25,900	\$ 25,900	\$ -
<b>TOTAL</b>	<b>\$ 488,349</b>	<b>\$ 1,202,865</b>	<b>\$ 196,900</b>	<b>\$ 197,900</b>	<b>\$ 374,700</b>

**EXPENSES**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Capital Outlay	\$ 928,548	\$ 508,156	\$ 268,200	\$ 281,900	\$ 374,700

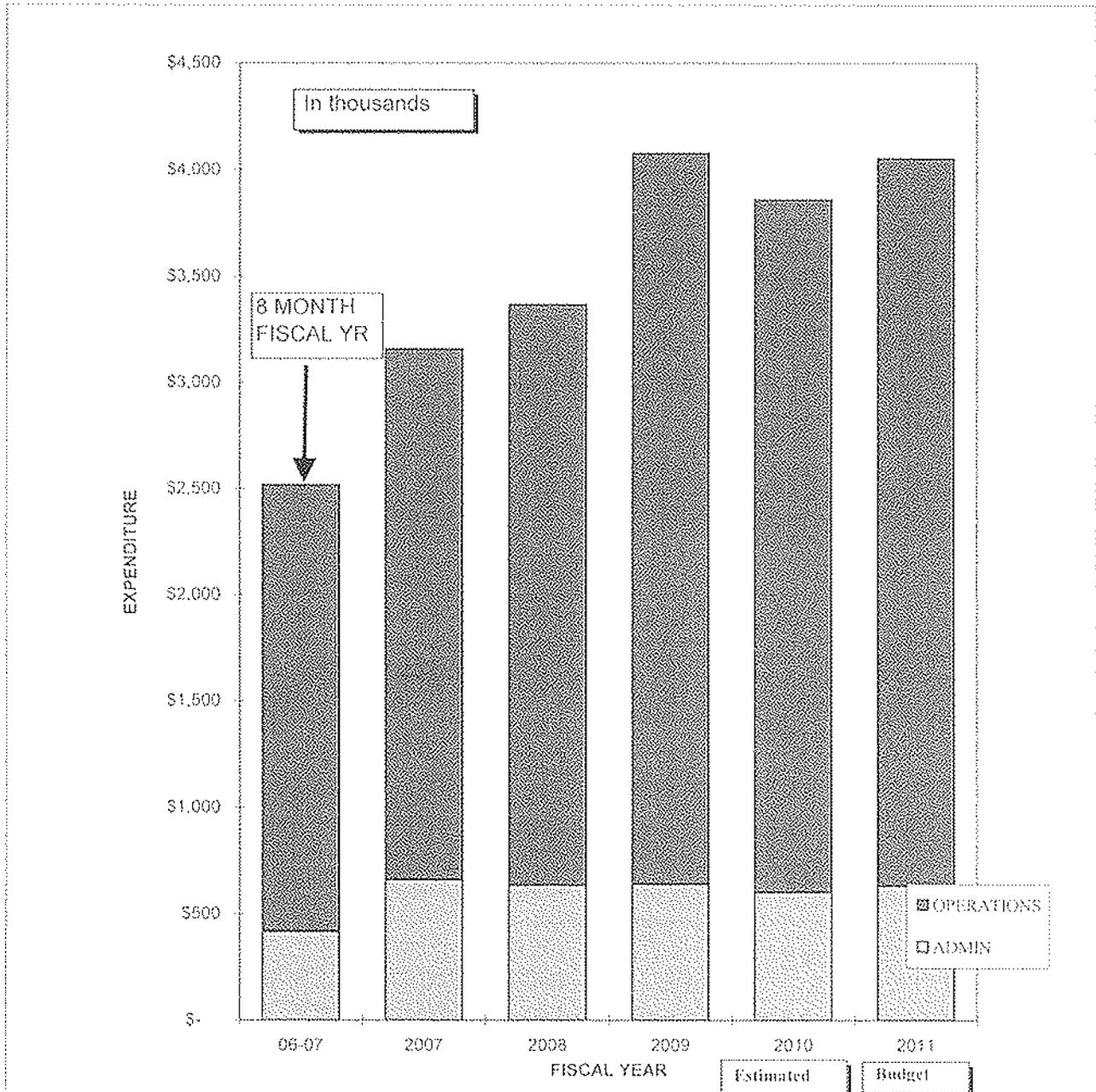
# WATER & SANITARY SEWER FUND

## HISTORICAL REVENUES



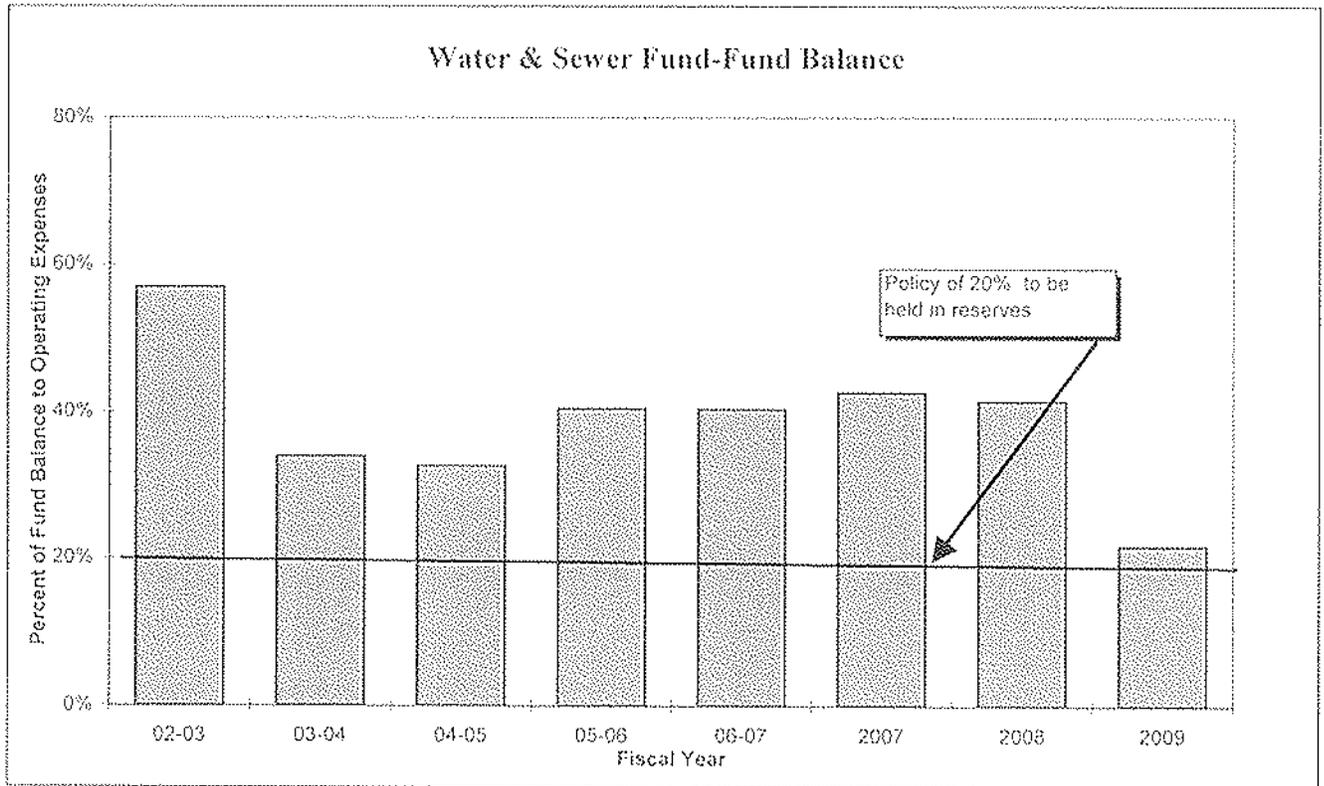
### WATER & SANITARY SEWER FUND

#### HISTORICAL EXPENDITURES



## Fund Summary - Water and Sanitary Sewer Funds

### Water and Sewer Fund Balance History



Over the last eight (8) years, the Water and Sewer Fund balance has shown some fluctuation, but has been consistently above the minimum reserve policy. The above graph illustrates the relationship between the fund's reserves to its operating expenses and debt service. The Village used some of these excess reserves to assist with capital improvement projects and reduced the reserve policy to 25%.

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

Fiscal Year	Cash Reserve	Operating Expenses	Ratio
	(in thousands)		
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%
2009	853	3,925	22%

Village of Lincolnshire 2011 Annual Budget

**Program Detail**

FUND 02- WATER AND SANITARY SEWER FUND

REVENUES

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>LICENSES &amp; FEES</u>					
4180 WATER/SEWER USER FEES	\$ 3,340,831	\$ 3,569,031	\$ 4,050,000	\$ 3,800,000	\$ 4,040,000
	\$ 3,340,831	\$ 3,569,031	\$ 4,050,000	\$ 3,800,000	\$ 4,040,000
<u>MISCELLANEOUS REVENUE</u>					
4410 SALE OF SURPLUS PROPERTY	\$ -	\$ 8,835	\$ -	\$ 500	\$ -
4430 OTHER INCOME	\$ 11,278	\$ 4,711	\$ 3,400	\$ 36,500	\$ 10,000
	\$ 11,278	\$ 13,546	\$ 3,400	\$ 37,000	\$ 10,000
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 45,392	\$ 11,405	\$ 8,000	\$ 7,000	\$ 5,600
	\$ 45,392	\$ 11,405	\$ 8,000	\$ 7,000	\$ 5,600
USE OF RESERVES	\$ -	\$ -	\$ -		\$ -
TOTAL REVENUES	\$ 3,397,501	\$ 3,593,982	\$ 4,061,400	\$ 3,844,000	\$ 4,055,600

Village of Lincolnshire 2011 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 206 million gallons to be consumed for residential use, 279 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>FY2010</u>	<u>As of 1-1-11</u>	<u>% Change</u>
In-Village Water	\$4.12	\$4.24	3.0%
Out-of-Village Water	\$4.54	\$4.66	3.0%
In-Village Sanitary Sewer	\$5.12	\$5.27	3.0%
Out-of-Village Sewer	\$5.63	\$5.80	3.0%
In-Village Total	\$9.24	\$9.51	3.0%
Out-of-Village Total	\$10.17	\$10.46	3.0%
Total Anticipated Sales		Less Sanitary Sewer Credit	Net Sales
\$ 4,118,000		\$ 78,000 ~	\$ 4,040,000

**Sale of Surplus Property**

Generated from the normal replacement of worn vehicles and equipment  
None in 2011.

**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 2011 Annual Budget

**Program Activity Summary**

Water & Sewer Fund	Public Works	02-01 Administration
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**Function**

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

**Significant Goals/Objectives**

- Continue with the water distribution system improvements
- 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 infiltration elimination program
- Investigate the possibility of maintaining water distribution system pressure through Highland Park

**Capital Projects**

- None

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>Water &amp; Sewer Fund</b>	<b>Public Works</b>		<b>02-01 Administration</b>		
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 222,767	\$ 243,634	\$ 229,000	\$ 222,000	\$ 222,500
Contractual Services	\$ 297,186	\$ 278,694	\$ 270,900	\$ 258,900	\$ 286,300
Commodities	\$ 1,595	\$ 1,957	\$ 2,000	\$ 1,800	\$ 2,000
Other Charges	\$ 112,985	\$ 116,076	\$ 119,000	\$ 119,000	\$ 120,900
<b>TOTAL</b>	<b>\$ 634,533</b>	<b>\$ 640,361</b>	<b>\$ 620,900</b>	<b>\$ 601,700</b>	<b>\$ 631,700</b>

**Staffing (Full Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
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	0.00	0.00	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	0.00	0.00	0.00	0.00
Engineering Supervisor	0.00	0.25	0.25	0.25	0.25
Engineering Inspector	0.00	0.25	0.00	0.00	0.00
Secretary	0.25	0.25	0.25	0.25	0.25
<b>Total</b>	<b>2.75</b>	<b>3.00</b>	<b>2.65</b>	<b>2.65</b>	<b>2.65</b>

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
No. Accounts Serviced	2,425	2,371	2,430	2,370	2,400
No. Utility Permits	45	37	40	37	40

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 02- WATER & SANITARY SEWER FUND

DEPT 01-DISBURSEMENTS/ADMINISTRATION

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6015 REGULAR SALARIES	\$ 221,728	\$ 242,785	\$ 228,000	\$ 222,000	\$ 222,000
6020 OVERTIME SALARIES	\$ 1,039	\$ 849	\$ 1,000	\$ -	\$ 500
	\$ 222,767	\$ 243,634	\$ 229,000	\$ 222,000	\$ 222,500
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 8,176	\$ 5,951	\$ 5,800	\$ 5,800	\$ 28,500
6120 PRINTING	\$ 6,964	\$ 7,375	\$ 3,300	\$ 3,300	\$ 3,000
6140 PROFESSIONAL SERVICES	\$ 71,975	\$ 61,039	\$ 65,000	\$ 57,000	\$ 58,000
6155 DATA SYSTEMS	\$ 5,674	\$ 6,050	\$ 6,400	\$ 6,400	\$ 6,500
6160 POSTAGE	\$ 3,277	\$ 2,813	\$ 5,000	\$ 3,600	\$ 4,000
6170 DUPLICATING	\$ 1,685	\$ 1,831	\$ 1,800	\$ 1,800	\$ 1,800
6187 MEDICAL INSURANCE	\$ 93,662	\$ 93,428	\$ 84,000	\$ 82,000	\$ 78,500
6188 GENERAL INSURANCE	\$ 103,372	\$ 99,529	\$ 98,500	\$ 98,000	\$ 105,000
6190 OUTSIDE SERVICES	\$ 2,401	\$ 678	\$ 1,100	\$ 1,000	\$ 1,000
	\$ 297,186	\$ 278,694	\$ 270,900	\$ 258,900	\$ 286,300
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 1,595	\$ 1,957	\$ 2,000	\$ 1,800	\$ 2,000
	\$ 1,595	\$ 1,957	\$ 2,000	\$ 1,800	\$ 2,000
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 275	\$ 618	\$ 500	\$ 500	\$ 500
6320 VEHICLE EXPENSE	\$ 3,600	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,500
6330 PROFESSIONAL DEVELOPMENT	\$ 65	\$ 107	\$ 300	\$ 300	\$ 400
6340 PUBLICATIONS	\$ 41	\$ 73	\$ 100	\$ 100	\$ 100
6390 BUSINESS EXPENSES	\$ 109,004	\$ 112,278	\$ 115,100	\$ 115,100	\$ 118,400
	\$ 112,985	\$ 116,076	\$ 119,000	\$ 119,000	\$ 120,900
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 634,533</b>	<b>\$ 640,361</b>	<b>\$ 620,900</b>	<b>\$ 601,700</b>	<b>\$ 631,700</b>

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

	Budget 2010		Budget 2011			
<b>6120 Printing</b>						
Water/Sewer Bills	\$	1,000	\$	1,000		
Water/Sewer Portion of Printing Expense	\$	2,300	\$	2,000		
	\$	3,300	\$	3,000		
<b>6140 Professional Services</b>						
Geographic Information System Services	\$	20,900	\$	20,900		
Sanitary Sewer Study	\$	10,000	\$	10,000		
Water/Sewer Portion of Audit	\$	14,100	\$	9,100		
Water/Sewer Portion of Legal Expense	\$	20,000	\$	18,000		
Total	\$	65,000	\$	58,000		
<b>6190 Outside Services</b>						
Miscellaneous	\$	400	\$	400		
Records Storage Conversion	\$	-	\$	-		
Village Notification System	\$	600	\$	600		
Total	\$	1,000	\$	1,000		
<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	\$	500	\$	500		
<b>6320 Vehicle Expense</b>						
One-Third of Two Monthly Vehicle Allowances	\$	3,000	\$	3,000		
Total	\$	3,000	\$	3,000		
<b>6390 Business Expense</b>						
W/S Portion-IMRF/FICA	19.50%	\$ 590,000	\$ 115,050	20.22%	\$ 585,000	
Miscellaneous		\$	-		\$	100
		\$	115,050		\$	118,400

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

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

This division maintains the potable water supply system and the sanitary sewer collection system in the field. These systems will purchase and distribute approximately 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 accounts 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 HPA
- Comply with all requirements of the J.U.L.I.E. One Call System mandate
- Investigate options for our water metering system (Village Board directed goal)

**Capital Projects**

- None

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>Water &amp; Sewer Fund</b>	<b>Public Works</b>		<b>02-02 Operations</b>		
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 373,595	\$ 389,211	\$ 391,000	\$ 380,000	\$ 391,000
Contractual Services	\$ 2,269,615	\$ 2,511,135	\$ 2,958,500	\$ 2,795,900	\$ 2,949,000
Commodities	\$ 37,281	\$ 16,604	\$ 30,400	\$ 29,000	\$ 28,700
Other Charges	\$ 52,366	\$ 52,769	\$ 57,700	\$ 54,400	\$ 54,300
Capital Outlay	\$ -	\$ -	\$ 700,000	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,732,857</b>	<b>\$ 2,969,719</b>	<b>\$ 4,137,600</b>	<b>\$ 3,259,300</b>	<b>\$ 3,423,000</b>

**Staffing (Full Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Utilities Superintendent	1.00	1.00	1.00	1.00	1.00
General Maintenance-Utilities	4.00	4.00	4.00	4.00	4.00
Public Works Facility Secretary	0.25	0.25	0.25	0.25	0.25
Summer Laborer	0.25	0.25	0.25	0.25	0.25
Total	5.50	5.50	5.50	5.50	5.50

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
JULIE Utility Locates	2,674	2,916	2,920	1,760	2,000
EDU Connections	14	67	10	10	6
Average Daily Water Usage-Million Gallons	1,380	1,200	1,400	1,218	1,400
Service Requests Completed	1,107	885	910	925	920

Village of Lincolnshire 2011 Annual Budget

**Program Detail**

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

**DEPT 02-DISBURSEMENTS/OPERATIONS**

<u>ACCT DESCRIPTION</u>	<u>Actual 2008</u>	<u>Actual 2009</u>	<u>Budget 2010</u>	<u>Est. 2010</u>	<u>Budget 2011</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 340,508	\$ 362,746	\$ 362,000	\$ 352,000	\$ 363,000
6020 OVERTIME SALARIES	\$ 33,087	\$ 26,465	\$ 29,000	\$ 28,000	\$ 28,000
	\$ 373,595	\$ 389,211	\$ 391,000	\$ 380,000	\$ 391,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 16,214	\$ 18,362	\$ 18,000	\$ 39,000	\$ 20,700
6180 GAS UTILITIES	\$ 3,938	\$ 3,010	\$ 4,000	\$ 3,000	\$ 4,000
6185 ELECTRIC UTILITIES	\$ 96,043	\$ 91,467	\$ 90,700	\$ 90,700	\$ 94,400
6190 OUTSIDE SERVICES	\$ 28,590	\$ 22,592	\$ 37,800	\$ 25,400	\$ 36,900
6195 WATER PURCHASE	\$ 935,268	\$ 958,208	\$ 1,125,000	\$ 1,035,000	\$ 1,115,000
6196 SANITARY SEWER CHARGE	\$ 1,181,778	\$ 1,409,712	\$ 1,675,000	\$ 1,595,000	\$ 1,670,000
6197 SEWER TRANSMISSION FEE	\$ 7,784	\$ 7,784	\$ 8,000	\$ 7,800	\$ 8,000
	\$ 2,269,615	\$ 2,511,135	\$ 2,958,500	\$ 2,795,900	\$ 2,949,000
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 20,694	\$ 16,103	\$ 21,400	\$ 15,000	\$ 19,700
6236 WATER METERS	\$ 16,587	\$ 501	\$ 9,000	\$ 14,000	\$ 9,000
	\$ 37,281	\$ 16,604	\$ 30,400	\$ 29,000	\$ 28,700
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 542	\$ 312	\$ 400	\$ 400	\$ 400
6320 VEHICLE EXPENSE	\$ 44,360	\$ 45,909	\$ 50,000	\$ 50,000	\$ 48,900
6330 PROFESSIONAL DEVELOPMENT	\$ 1,699	\$ 492	\$ 1,000	\$ 400	\$ 800
6360 UNIFORMS	\$ 2,639	\$ 3,224	\$ 3,500	\$ 1,800	\$ 1,900
6386 MINOR EQUIPMENT	\$ 2,229	\$ 1,844	\$ 1,800	\$ 800	\$ 1,300
6390 BUSINESS EXPENSES	\$ 897	\$ 1,078	\$ 1,000	\$ 1,000	\$ 1,000
	\$ 52,366	\$ 52,769	\$ 57,700	\$ 54,400	\$ 54,300
<u>CAPITAL OUTLAY</u>					
6470 TRANSFER TO WSI	\$ -	\$ -	\$ 700,000	\$ -	\$ -
6471 LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 700,000	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 2,732,857</b>	<b>\$ 2,969,719</b>	<b>\$ 4,137,600</b>	<b>\$ 3,259,300</b>	<b>\$ 3,423,000</b>

Village of Lincolnshire 2011 Annual Budget

Program Notes

	Budget 2010	Budget 2011
<b>6130 Equipment Maintenance</b>		
Emergency Repairs-Reservoirs/Lift Stations	\$ 15,300	\$ 18,000
Maintenance of Emergency Air Packs	\$ 500	\$ 500
Meter Calibration	\$ 2,200	\$ 2,200
Total	\$ 18,000	\$ 20,700
<b>6190 Outside Services</b>		
Emergency Repair and Restoration	\$ 22,500	\$ 22,500
IEPA Water Testing	\$ 3,200	\$ 2,300
Instrument Calibration	\$ 400	\$ 400
JULIE One Call System	\$ 4,000	\$ 4,000
Large Meter Testing	\$ 3,100	\$ 3,100
Valve Maintenance Program	\$ 3,600	\$ 3,600
Water Meter Relocation	\$ 1,000	\$ 1,000
Total	\$ 37,800	\$ 36,900
<b>6195 Water Purchase</b>		
Purchase of Water from the City of Highland Park	\$ 1,125,000	\$ 1,115,000
<b>6196 Sanitary Sewer Charges</b>		
Wastewater Treatment Service provided by Lake County	\$ 1,675,000	\$ 1,670,000
<b>6230 Maintenance Materials</b>		
Chlorine Compressed Gas & Detector Solution	\$ 2,000	\$ 2,000
Gravel	\$ 3,000	\$ 3,000
Hydrant Accessories	\$ 3,500	\$ 3,500
JULIE Locating Material	\$ 1,700	\$ 1,200
Lift Station Cleaning Materials	\$ 300	\$ 300
Meter Pit Repair Parts/B-Box Repair Materials	\$ 1,300	\$ 1,300
Miscellaneous - Hardware, Paint, Paper Goods	\$ 2,700	\$ 2,500
Repair Clamps & Fittings	\$ 4,000	\$ 3,000
Safety Supplies	\$ 500	\$ 500
Stand-by Generator Maintenance	\$ 500	\$ 500
Valve Keys & Small Tools	\$ 1,000	\$ 1,000
Valve Repair Materials	\$ 900	\$ 900
Total	\$ 21,400	\$ 19,700

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

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

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

**Significant Goals/Objectives**

- Replace vehicles and equipment to continue stabilization of maintenance costs
- Implement improvements to the water distribution and sewer collection systems
- Develop a long term capital fund for utility improvements (Village Board directed goal)

**Capital Projects**

- Vehicle rehabilitation*	\$	6,000
- Water distribution system repairs	\$	30,000
- Sanitary sewer system repairs	\$	20,000
- SCADA replacement	\$	110,000
- East Side Reservoir influent meters	\$	10,000
- Data processing equipment*	\$	1,500
	\$	177,500

\*Multiple Funds/Divisions

Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

Water and Sewer Improvement Fund	Public Works	07-01 Capital
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Disbursements	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 928,548	\$ 508,156	\$ 268,200	\$ 281,900	\$ 374,700
<b>TOTAL</b>	\$ 928,548	\$ 508,156	\$ 268,200	\$ 281,900	\$ 374,700

Staffing (Full Time Equivalents)

No staff are funded through this account

Performance Indicators

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
EDU Connections	14	67	6	6	2

Village of Lincolnshire 2011 Annual Budget

**Program Detail**

**REVENUES**

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>LICENSES &amp; FEES</u>					
4186 CONNECTION FEES	\$ 45,534	\$ 251,644	\$ 23,000	\$ 22,500	\$ 7,300
4187 REFUND OF FEES	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 45,534	\$ 251,644	\$ 23,000	\$ 22,500	\$ 7,300
<u>MISCELLANEOUS REVENUE</u>					
4430 OTHER INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 8,344	\$ 2,475	\$ 1,000	\$ 2,500	\$ 2,000
4540 TRANSFER FR GENERAL FUND	\$ 347,000	\$ 197,000	\$ 147,000	\$ 147,000	\$ 245,000
4541 TRANSFER FR WS OPERATIONS	\$ -	\$ 700,000	\$ -	\$ -	\$ -
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
4571 LOAN PAY BY TIF FUND	\$ 87,471	\$ 51,746	\$ 25,900	\$ 25,900	\$ -
	\$ 442,815	\$ 951,221	\$ 173,900	\$ 175,400	\$ 247,000
<b>TOTAL REVENUES</b>	\$ 488,349	\$ 1,202,865	\$ 196,900	\$ 197,900	\$ 254,300
USE OF RESERVES	\$ 440,199	\$ -	\$ 71,300	\$ 84,000	\$ 120,400
<b>FUNDS AVAILABLE</b>	\$ 928,548	\$ 1,202,865	\$ 268,200	\$ 281,900	\$ 374,700

**DISBURSEMENTS**

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ 68,084	\$ 51,312	\$ 3,000	\$ 3,000	\$ 6,000
6420 OFFICE EQUIPMENT	\$ 11,191	\$ 8,242	\$ 4,000	\$ 1,700	\$ 1,500
6430 CAPITAL PROJECTS	\$ 448,092	\$ 55,181	\$ 46,500	\$ 66,200	\$ 170,000
6440 OTHER EQUIPMENT	\$ 8,022	\$ 9,490	\$ 17,500	\$ 13,800	\$ -
6471 LOAN PAYMENTS	\$ 393,159	\$ 383,934	\$ 197,200	\$ 197,200	\$ 197,200
6490 LOAN TO TIF FUND	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 928,548	\$ 508,156	\$ 268,200	\$ 281,900	\$ 374,700
<b>TOTAL DISBURSEMENTS</b>	\$ 928,548	\$ 508,156	\$ 268,200	\$ 281,900	\$ 374,700

Village of Lincolnshire 2011 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	\$ 2,280 per equivalent dwelling unit
Sanitary Sewer Connection	\$ 1,250 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 2011 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.

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 2011 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>
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		\$ 1,264,311	\$ 214,981	\$ 1,479,292



Village of Lincolnshire 2011 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:

<u>Page</u>	<u>Fund</u>	<u>Primary Revenue Source</u>
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 2011 Annual Budget

Program Activity Summary

Motor Fuel Tax Fund	Public Works	03-01
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Function

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

Significant Goals/Objectives

- Resurface the following streets:
- Berkshire Lane from Kings Cross to Dukes Lane
- Kings Cross from Regent Lane to Canterbury Lane
- Dover Circle-All
- Stonegate Circle-All

Capital Projects

- Street Improvement Program\*

\*Multiple Funds/Divisions

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>Motor Fuel Tax Fund</b>	<b>Public Works</b>	<b>03-01</b>
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 190,000	\$ 240,000	\$ 205,000	\$ 205,000	\$ 180,000
<b>TOTAL</b>	<b>\$ 190,000</b>	<b>\$ 240,000</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>	<b>\$ 180,000</b>

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Miles of Streets Resurfaced	1.61	1.42	1.31	1.31	1.19

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 03 - MOTOR FUEL TAX FUND      REVENUE

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</u>					
4350 ALLOTMENTS	\$ 177,014	\$ 183,306	\$ 182,000	\$ 207,500	\$ 173,500
	\$ 177,014	\$ 183,306	\$ 182,000	\$ 207,500	\$ 173,500
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 1,587	\$ 858	\$ 1,500	\$ 400	\$ 400
	\$ 1,587	\$ 858	\$ 1,500	\$ 400	\$ 400
TOTAL REVENUE	\$ 178,601	\$ 184,164	\$ 183,500	\$ 207,900	\$ 173,900
USE OF RESERVES	\$ 11,399	\$ 55,836	\$ 21,500	\$ -	\$ 6,100
FUNDS AVAILABLE	\$ 190,000	\$ 240,000	\$ 205,000	\$ 207,900	\$ 180,000
 <u>DISBURSEMENTS</u>					
<u>CAPITAL OUTLAY</u>					
6030 CAPITAL PROJECTS	\$ 190,000	\$ 240,000	\$ 205,000	\$ 205,000	\$ 180,000
	\$ 190,000	\$ 240,000	\$ 205,000	\$ 205,000	\$ 180,000
TOTAL DISBURSEMENTS	\$ 190,000	\$ 240,000	\$ 205,000	\$ 205,000	\$ 180,000

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

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

The State projects \$25.30 per capita through April 30, 2011.

The forecast beginning on May 1st is approximately a 3.8% decrease.

First 4 months	7,038	\$25.30	\$	59,354	
	7,038	\$24.34	\$	114,203	\$ 173,557

**Interest Income**                      Revenue from the investment of idle cash

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

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

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

**Significant Goals/Objectives**

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

**Capital Projects**

- None

Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

<b>Police Pension Fund</b>	<b>Finance</b>	<b>05-01</b>
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ -		\$ -	\$ -	\$ -
Contractual Services	\$ 61,996	\$ 51,257	\$ 80,000	\$ 62,000	\$ 99,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 61,996</b>	<b>\$ 51,257</b>	<b>\$ 80,000</b>	<b>\$ 62,000</b>	<b>\$ 99,000</b>

**Staffing (Full Time Equivalent)**

No staff are funded through this account

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Actuarial Funding Ratio	80.7%	84.0%	85.0%	86.0%	86.5%
Percentage in Equity Investments	45%	45%	45%	45%	45%

Village of Lincolnshire 2011 Annual Budget

**Program Detail**

**FUND 05 -POLICE PENSION FUND**

**REVENUE**

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>TAXES</u>					
4070 REAL ESTATE TAX	\$ 813,146	\$ 1,101,333	\$ 1,016,000	\$ 1,016,000	\$ 1,030,000
	\$ 813,146	\$ 1,101,333	\$ 1,016,000	\$ 1,016,000	\$ 1,030,000
<u>MISCELLANEOUS REVENUE</u>					
4425 POLICE CONTRIBUTION	\$ 210,578	\$ 201,169	\$ 203,000	\$ 203,000	\$ 200,000
4430 OTHER INCOME	\$ 250,000	\$ -	\$ -	\$ -	\$ -
	\$ 460,578	\$ 201,169	\$ 203,000	\$ 203,000	\$ 200,000
<u>OTHER INCOME</u>					
4510 INVESTMENT INCOME	\$ 1,681,127	\$ 1,519,926	\$ 800,000	\$ 300,000	\$ 843,000
	\$ 1,681,127	\$ 1,519,926	\$ 800,000	\$ 300,000	\$ 843,000
TOTAL REVENUE	\$ 2,954,851	\$ 2,822,428	\$ 2,019,000	\$ 1,519,000	\$ 2,073,000

**DISBURSEMENTS**

CONTRACTUAL SERVICES

6140 PROFESSIONAL SERVICES	\$ 20,682	\$ 12,614	\$ 16,000	\$ 12,000	\$ 15,000
6190 OUTSIDE SERVICES	\$ 41,314	\$ 38,643	\$ 64,000	\$ 50,000	\$ 84,000
	\$ 61,996	\$ 51,257	\$ 80,000	\$ 62,000	\$ 99,000

OTHER CHARGES

6310 MEMBERSHIPS	\$ 1,453	\$ 1,362	\$ 1,000	\$ 500	\$ 1,000
6330 PROFESSIONAL DEVELOPMENT	\$ 47,106	\$ -	\$ -	\$ -	\$ 7,500
6390 BUSINESS EXPENSE	\$ 17,192	\$ 6,484	\$ 1,440,000	\$ 3,000	\$ 1,452,500
6391 DISABILITY PAYMENTS	\$ 82,053	\$ 82,967	\$ 85,000	\$ 85,000	\$ 85,000
6392 REFUND OF CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -
6393 RETIREMENT PAYMENTS	\$ 290,193	\$ 374,273	\$ 413,000	\$ 413,000	\$ 428,000
	\$ 437,997	\$ 465,086	\$ 1,939,000	\$ 501,500	\$ 1,974,000
TOTAL DISBURSEMENTS	\$ 499,993	\$ 516,343	\$ 2,019,000	\$ 563,500	\$ 2,073,000

Village of Lincolnshire 2011 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 2010		Budget 2011
Budgeted sworn salary expense:	\$ 2,050,000		\$ 2,015,000
	9.91%	\$ 203,155	9.91%
			\$ 199,687

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**

6140 **Professional Services**

Actuarial Analysis of Fund Assets	\$ 3,000	\$ 3,000
Bookkeeping Services	\$ 7,000	\$ 9,000
Legal Fees	\$ 5,000	\$ 3,000
	\$ 15,000	\$ 15,000

6190 **Outside Services**

Medical Examinations	\$ 1,000	\$ 1,000
Investment Advisor, Other Invest Charges	\$ 61,000	\$ 80,000
Fiduciary Insurance	\$ 3,000	\$ 3,000
	\$ 65,000	\$ 84,000

6310 **Memberships**

Illinois Police Pension Fund Association (IPPPFA)	\$ 1,000	\$ 1,000
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6330 **Professional Development**

State compliance fee, conference/seminars, travel, other		\$ 7,500
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6390 **Business Expense**

	\$ 1,440,000	\$ 1,432,500
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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.

6391 **Disability Payments**

Amounts paid to members of the Fund or their beneficiaries	\$ 85,000	\$ 85,000
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6393 **Retirement/Surviving Spouse Payments**

Amounts paid to members of the Fund or their beneficiaries	\$ 413,000	\$ 428,000
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Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

IMRF Fund	Finance	06-01
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Function

This fund disburses Village employer contributions to the Illinois Municipal Retirement Fund, which provides pension and disability benefits for civilian Village employees working over 600 hours per year. This year, the employer contribution rate was increased from 10.77% to 11.85% by the IMRF Board of Trustees, based upon actuarial assumptions. Rates are as follows:

IMRF:	12.57%
FICA:	<u>7.65%</u>
	20.22%
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 2011 Annual Budget

Program Activity Summary

IMRF Fund	Finance	06-01
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 709,007	\$ 743,040	\$ 751,000	\$ 751,000	\$ 701,000
<b>TOTAL</b>	\$ 709,007	\$ 743,040	\$ 751,000	\$ 751,000	\$ 701,000

Staffing (Full Time Equivalents)

No staff are funded through this account

Performance Indicators

None

Village of Lincolnshire 2011 Annual Budget

**Program Detail**

**FUND 06 -ILLINOIS MUNICIPAL RETIREMENT FUND**

**REVENUES**

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>TAXES</u>					
4070 REAL ESTATE TAX	\$ 455,403	\$ 504,109	\$ 562,500	\$ 562,500	\$ 491,000
	\$ 455,403	\$ 504,109	\$ 562,500	\$ 562,500	\$ 491,000
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 1,328	\$ 622	\$ 700	\$ 400	\$ 400
4520 W/S EMPLOYEE CONTRIBUTION	\$ 108,560	\$ 112,054	\$ 117,800	\$ 115,000	\$ 118,300
4530 VM EMPLOYEE CONTRIBUTION	\$ 31,363	\$ 32,872	\$ 33,200	\$ 31,500	\$ 34,400
4535 E911 EMPLOYEE CONTRIBUTION	\$ 62,385	\$ 63,869	\$ 60,800	\$ 58,000	\$ 53,600
	\$ 203,636	\$ 209,417	\$ 212,500	\$ 204,900	\$ 206,700
TOTAL REVENUE	\$ 659,039	\$ 713,526	\$ 775,000	\$ 767,400	\$ 697,700
USE OF RESERVES	\$ 49,968	\$ 29,514	\$ -	\$ -	\$ 3,300
FUNDS AVAILABLE	\$ 709,007	\$ 743,040	\$ 775,000	\$ 767,400	\$ 701,000
 <u>DISBURSEMENTS</u>					
<u>OTHER CHARGES</u>					
6390 BUSINESS EXPENSE	\$ 709,007	\$ 743,040	\$ 751,000	\$ 751,000	\$ 701,000
	\$ 709,007	\$ 743,040	\$ 751,000	\$ 751,000	\$ 701,000
TOTAL DISBURSEMENTS	\$ 709,007	\$ 743,040	\$ 751,000	\$ 751,000	\$ 701,000

Village of Lincolnshire 2011 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 2011 proposed income in this line item is the amount levied in 2010 based on salary information in the FY2011 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 funneled 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 funneled through the IMRF Fund to make the proper contributions for all civilian employees.

Revenues	Budget 2010		Budget 2011
RE Taxes (2010 levy collected in FY2011)	\$	562,500	\$ 491,000
Interest	\$	700	\$ 400
Water & Sewer Fund salaries	\$	604,000	\$ 585,000
	19.50%	\$ 117,780	20.22% \$ 118,300
Vehicle Maint. Fund salaries	\$	170,000	\$ 168,000
	19.50%	\$ 33,150	20.22% \$ 34,000
E911 Fund salaries	\$	312,000	\$ 265,000
	19.50%	\$ 60,840	20.22% \$ 53,600
<b>Total</b>	\$	<b>774,970</b>	<b>\$ 697,300</b>

**6390 Business Expense**

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

Expenditures	Budget 2010		Budget 2011
Budgeted IMRF and FICA salaries	\$	3,730,000	\$ 3,350,000
	19.50%	\$ 727,350	20.22% \$ 677,370
Budgeted Medicare only salaries (Sworn Police hired after 3-31-86)	\$	1,610,000	\$ 1,600,000
	1.45%	\$ 23,345	1.45% \$ 23,200
<b>Total</b>	\$	<b>750,695</b>	<b>\$ 700,570</b>

Tax refunds to citizens are also included here.

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>Vehicle Maintenance Fund</b>	<b>Public Works</b>	<b>12-01</b>
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**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 2011 Annual Budget

**Program Activity Summary**

<b>Vehicle Maintenance Fund</b>	<b>Public Works</b>			<b>12-01</b>	
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Disbursements	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ 173,341	\$ 173,045	\$ 180,000	\$ 172,000	\$ 173,000
Contractual Services	\$ 74,437	\$ 86,275	\$ 92,300	\$ 92,300	\$ 95,100
Commodities	\$ 5,762	\$ 6,168	\$ 6,700	\$ 6,700	\$ 6,700
Other Charges	\$ 202,278	\$ 190,004	\$ 221,100	\$ 213,100	\$ 214,100
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 455,818</b>	<b>\$ 455,492</b>	<b>\$ 500,000</b>	<b>\$ 484,100</b>	<b>\$ 488,900</b>

**Staffing (Full-Time Equivalents)**

	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Automotive Servicer	1.00	1.00	1.00	1.00	1.00
Public Works Facility Secretary	0.25	0.25	0.25	0.25	0.25
Total	2.25	2.25	2.25	2.25	2.25

**Performance Indicators**

Indicator	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Gallons Diesel Used / Per Vehicle-Equip	338.90	424.25	424.25	474.00	475.00
Gallons Gasoline Used / Per Vehicle-Equip	948.5	954.5	950.0	885.7	857.0
Preventive Maint Hrs/ Per Vehicle	18.6	17.2	17.5	17.5	18.0
Work Orders Completed - Hours	1,520	1,587	1,600	1,600	1,700
Total Hrs / Per Vehicle-Equipment Maintained	77.0	37.8	44.0	40.0	42.0

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 12 - VEHICLE MAINTENANCE FUND                      REVENUES

ACCT DESCRIPTION		Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>OTHER INCOME</u>						
4540 GF TRANSFER	90%	\$ 416,067	\$ 413,170	\$ 450,000	\$ 450,000	\$ 440,000
4545 W/S TRANSFER	10%	\$ 44,360	\$ 45,909	\$ 50,000	\$ 50,000	\$ 48,900
TOTAL REVENUES		\$ 460,427	\$ 459,079	\$ 500,000	\$ 500,000	\$ 488,900

FUND 12 -VEHICLE MAINTENANCE FUND                      01 - DISBURSEMENTS/OPERATIONS

ACCT DESCRIPTION		Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>						
6010 REGULAR SALARIES		\$ 159,428	\$ 168,066	\$ 170,000	\$ 167,000	\$ 168,000
6020 OVERTIME SALARIES		\$ 13,913	\$ 4,979	\$ 10,000	\$ 5,000	\$ 5,000
		\$ 173,341	\$ 173,045	\$ 180,000	\$ 172,000	\$ 173,000
<u>CONTRACTUAL SERVICES</u>						
6130 EQUIPMENT MAINTENANCE		\$ 1,958	\$ 816	\$ 1,200	\$ 1,200	\$ 1,800
6187 MEDICAL INSURANCE		\$ 25,544	\$ 25,480	\$ 23,000	\$ 22,900	\$ 23,500
6188 GENERAL INSURANCE		\$ 22,151	\$ 18,251	\$ 21,100	\$ 22,500	\$ 22,500
6190 OUTSIDE SERVICES		\$ 24,784	\$ 41,728	\$ 46,900	\$ 45,700	\$ 47,300
		\$ 74,437	\$ 86,275	\$ 92,200	\$ 92,300	\$ 95,100
<u>COMMODITIES</u>						
6230 MAINTENANCE MATERIALS		\$ 5,762	\$ 6,168	\$ 6,700	\$ 6,700	\$ 6,700
		\$ 5,762	\$ 6,168	\$ 6,700	\$ 6,700	\$ 6,700

Village of Lincolnshire 2011 Annual Budget

**Program Detail**

<u>ACCT DESCRIPTION</u>	<u>Actual 2008</u>	<u>Actual 2009</u>	<u>Budget 2010</u>	<u>Est. 2010</u>	<u>Budget 2011</u>
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 505	\$ 110	\$ 500	\$ 500	\$ 500
6330 PROFESSIONAL DEVELOPMENT	\$ 567	\$ 887	\$ 500	\$ 500	\$ 500
6340 PUBLICATIONS	\$ 3,390	\$ 3,187	\$ 4,100	\$ 4,100	\$ 5,600
6360 UNIFORMS	\$ 1,627	\$ 1,762	\$ 1,900	\$ 1,000	\$ 1,500
6387 GAS/OIL/ANTIFREEZE	\$ 123,506	\$ 106,226	\$ 124,000	\$ 124,000	\$ 119,000
6388 PARTS	\$ 25,086	\$ 28,579	\$ 36,100	\$ 35,100	\$ 36,000
6389 TIRES	\$ 15,672	\$ 15,960	\$ 21,800	\$ 15,800	\$ 17,000
6390 BUSINESS EXPENSE	\$ 31,925	\$ 33,293	\$ 32,200	\$ 32,100	\$ 34,000
	\$ 202,278	\$ 190,004	\$ 221,100	\$ 213,100	\$ 214,100
<u>CAPITAL OUTLAY</u>					
6440 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 455,818	\$ 455,492	\$ 500,000	\$ 484,100	\$ 488,900

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

	Budget 2010		Budget 2011	
<b>6190 Outside Services</b>				
Air Cylinder Rental	\$	1,700	\$	1,700
Automotive Brake Repair	\$	800	\$	800
Car Wash	\$	3,200	\$	3,200
Front End and Dealer Repairs	\$	22,500	\$	22,500
Fuel Tank Cleaning	\$	5,000	\$	5,000
Inspections	\$	1,000	\$	1,000
Oil/Gas Samples	\$	400	\$	400
Painting	\$	1,000	\$	1,000
Radiator Repairs	\$	1,000	\$	1,000
Radio Maintenance	\$	600	\$	600
Safety Kleen	\$	1,500	\$	1,500
Vehicle Incident Repairs	\$	8,200	\$	8,200
Lift Inspection	\$	-	\$	400
<b>Total</b>	\$	<b>46,900</b>	\$	<b>47,300</b>
<b>6230 Maintenance Materials</b>				
Cut Off Wheels	\$	100	\$	100
Detailing Supplies	\$	400	\$	400
Fasteners	\$	3,000	\$	3,000
Hand Cleaner	\$	200	\$	200
Pressure Washer Supplies	\$	300	\$	300
Safety Supplies	\$	200	\$	200
Snow Equipment Maintenance Supplies	\$	1,500	\$	1,500
Truck Soap	\$	500	\$	500
Welding Supplies	\$	500	\$	500
<b>Total</b>	\$	<b>6,700</b>	\$	<b>6,700</b>
<b>6310 Memberships</b>				
Fleet Managers Association	\$	100	\$	100
The Maintenance Council (TMC)	\$	400	\$	400
<b>Total</b>	\$	<b>500</b>	\$	<b>500</b>
<b>6330 Professional Development</b>				
Mechanic Certification Courses	\$	200	\$	200
Workplace Safety Training	\$	300	\$	300
<b>Total</b>	\$	<b>500</b>	\$	<b>500</b>
<b>6390 Business Expense</b>	\$170,000		\$ 168,000	
FICA/IMRF - VM Salaries	19.50%	\$ 32,200	20.22%	\$ 34,000
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%	\$ 5,000	1%	\$ 4,900
Community Development	1%	\$ 5,000	1%	\$ 4,900
Environmental Services	2%	\$ 7,500	2%	\$ 7,300
Parks	22%	\$ 107,500	22%	\$ 105,100
Police	35%	\$ 175,000	35%	\$ 171,100
Streets	30%	\$ 150,000	30%	\$ 146,700
Water & Sewer Operations	10%	\$ 50,000	10%	\$ 48,900
<b>Total</b>	100%	\$ 500,000	100%	\$ 488,900

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Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

TIF Fund	Community Development	15-01
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Function

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

Significant Goals/Objectives

- Continue downtown development through implementation of the Milwaukee Avenue Triangle Redevelopment Project (Village Board directed goal)

Capital Projects

- Cell Tower Relocation	\$	360,000
- Downtown Triangle Improvements	\$	140,000
	\$	<u>500,000</u>

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>TIF Fund</b>	<b>Community Development</b>	<b>15-01</b>
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Description	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 6,180	\$ 16,597	\$ 40,000	\$ 22,000	\$ 31,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 176,371	\$ 183,577	\$ 186,000	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 2,046,600	\$ 1,783,600	\$ 1,146,000
<b>TOTAL</b>	\$ 182,551	\$ 201,174	\$ 2,272,600	\$ 1,805,600	\$ 1,177,000

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

None

Village of Lincolnshire 2011 Annual Budget

**Program Detail**

**FUND 15 - TAX INCREMENT FINANCE**

**REVENUES**

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>TAXES</u>					
4071 TIF INCREMENT	\$ 1,495,602	\$ 1,511,076	\$ 1,674,000	\$ 1,543,000	\$ 1,578,000
	\$ 1,495,602	\$ 1,511,076	\$ 1,674,000	\$ 1,543,000	\$ 1,578,000
<u>GRANTS</u>					
4335 MISCELLANEOUS GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
4430 OTHER INCOME	\$ 170,510	\$ 5,000	\$ -	\$ 20,000	\$ -
4510 INTEREST INCOME	\$ 25,622	\$ 4,922	\$ 5,000	\$ 1,200	\$ -
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 196,132	\$ 9,922	\$ 5,000	\$ 21,200	\$ -
TOTAL REVENUES	\$ 1,691,734	\$ 1,520,998	\$ 1,679,000	\$ 1,564,200	\$ 1,578,000
USE OF RESERVES	\$ 276,214	\$ 1,252,188	\$ 593,600	\$ 427,400	\$ -
FUNDS AVAILABLE	\$ 1,967,948	\$ 2,773,186	\$ 2,272,600	\$ 1,991,600	\$ 1,578,000
<u>DISBURSEMENTS</u>					
<u>CONTRACTUAL SERVICES</u>					
6140 PROFESSIONAL SERVICES	\$ 6,180	\$ 16,597	\$ 40,000	\$ 22,000	\$ 31,000
	\$ 6,180	\$ 16,597	\$ 40,000	\$ 22,000	\$ 31,000
<u>OTHER CHARGES</u>					
6371 REDEVELOPMENT AGREEMENTS	\$ 176,371	\$ 184,577	\$ 186,000	\$ -	\$ -
6372 MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 176,371	\$ 184,577	\$ 186,000	\$ -	\$ -
<u>CAPITAL OUTLAY</u>					
6430 CAPITAL PROJECTS	\$ 1,390,812	\$ 2,208,885	\$ 789,000	\$ 396,000	\$ 500,000
6471 LOAN PAYMENTS	\$ 394,385	\$ 363,127	\$ 1,257,600	\$ 1,387,600	\$ 646,000
	\$ 1,785,397	\$ 2,572,012	\$ 2,046,600	\$ 1,783,600	\$ 1,146,000
TOTAL DISBURSEMENTS	\$ 1,967,948	\$ 2,773,186	\$ 2,272,600	\$ 1,805,600	\$ 1,177,000

Village of Lincolnshire 2011 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 \$6.352 (2009) 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 2009)	\$ 24,286,496			
Total EAV (thru 2009)	\$ 27,741,239			
Est 2010 EAV Increase	\$ 563,000			
Total	\$ 28,304,239	\$ 24,849,496	\$ 0.06352	\$ 1,578,000

4430

**Other Income**

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

6140

**Professional Services**

	Budget 2010	Budget 2011
Audit	\$ 1,000	\$ 1,000
Legal/Planning/Engineering	\$ 4,000	\$ 10,000
Triangle Property Maintenance	\$ 35,000	\$ 20,000
Total	\$ 40,000	\$ 31,000

6471

**\$4.0 Million Land Acquisition Loan**

Year	Rate	Principal	Interest	Total
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%	\$ 660,000	\$ 86,002	\$ 746,002
2014	4.10-4.95%	\$ 1,425,000	\$ -	\$ 1,425,000
Total		\$ 3,170,000	\$ 342,191	\$ 3,512,191

Debt payments for years 2014, 2015 are combined in 2014, less any interest for those years (\$68,500)

Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

E911 Fund	Police	17-01
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Function

This fund receives revenues approved by voters from a surcharge on all local telephone lines. These revenues pay for the 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 18-year old radio system and develop a future replacement plan

Capital Projects

- None

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

<b>E911 Fund</b>	<b>Police</b>	<b>17-01</b>
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<b>Disbursements</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Est. 2010</b>	<b>Budget 2011</b>
Personal Services	\$ 374,684	\$ 330,336	\$ 324,000	\$ 317,000	\$ 280,000
Contractual Services	\$ 104,877	\$ 114,991	\$ 111,800	\$ 108,600	\$ 100,700
Commodities	\$ 125	\$ 121	\$ 500	\$ 300	\$ 300
Other Charges	\$ 67,176	\$ 67,481	\$ 66,600	\$ 65,800	\$ 58,800
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 546,862</b>	<b>\$ 512,929</b>	<b>\$ 502,900</b>	<b>\$ 491,700</b>	<b>\$ 439,800</b>

**Staffing (Full-Time Equivalents)**

	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Budget 2010</b>	<b>Est. 2010</b>	<b>Budget 2011</b>
Telecommunicator	5.40	5.40	5.00	5.00	4.20
<b>Total</b>	<b>5.40</b>	<b>5.40</b>	<b>5.00</b>	<b>5.00</b>	<b>4.20</b>

**Performance Indicators**

<b>Indicator</b>	<b>Actual CY 2008</b>	<b>Actual CY 2009</b>	<b>Budget CY 2010</b>	<b>Estimate CY 2010</b>	<b>Budget CY 2011</b>
911 Calls Received	6,567	6,802	6,750	5,601	6,000
Non-911 Telephone Calls Received	38,281	40,548	40,000	39,309	40,000
Accidents Dispatched	1,095	984	1,150	820	900
Lincolnshire Police Calls Dispatched	61,946	44,552	63,000	43,500	45,000
Riverwoods Police Calls Dispatched	10,431	9,764	11,250	7,815	9,000

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 17 - E911 FUND

REVENUE

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>LICENSES &amp; FEES</u>					
4076 E911 LANDLINE SURCHARGE	\$ 216,024	\$ 187,862	\$ 184,000	\$ 174,000	\$ 180,000
4077 E911 WIRELESS SURCHARGE	\$ 142,651	\$ 101,576	\$ 120,000	\$ 106,000	\$ 110,000
	\$ 358,675	\$ 289,438	\$ 304,000	\$ 280,000	\$ 290,000
<u>OTHER INCOME</u>					
4430 OTHER INCOME	\$ -	\$ 3,538	\$ -		\$ -
4431 TELECOM SERVICE	\$ 84,601	\$ 75,923	\$ 77,300	\$ 77,300	\$ 77,300
4510 INTEREST INCOME	\$ 4,414	\$ 682	\$ 500	\$ 300	\$ 500
4540 TRANSFER FROM GENERAL FUND	\$ 100,000	\$ -	\$ 50,000	\$ 50,000	\$ 125,000
	\$ 189,015	\$ 80,143	\$ 127,800	\$ 127,600	\$ 202,800
TOTAL REVENUE	\$ 547,690	\$ 369,581	\$ 431,800	\$ 407,600	\$ 492,800
USE OF RESERVES	\$ (828)	\$ 143,348	\$ 71,100	\$ 56,611	\$ -
FUNDS AVAILABLE	\$ 546,862	\$ 512,929	\$ 502,900	\$ 464,211	\$ 492,800

Village of Lincolnshire 2011 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 2010 revenues as people migrate to wireless.

\$15,000 per month x 12 = \$180,000

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%).

\$9,167 monthly surcharge x 12 = \$110,000

**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, it will pay a fee which will be adjusted annually. The annual fee anticipated for FY 2011 is \$77,300.

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 2011 Annual Budget

Program Detail

FUND 17 - E911 FUND

DISBURSEMENTS

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 307,952	\$ 311,645	\$ 312,000	\$ 305,000	\$ 265,000
6020 OVERTIME SALARIES	\$ 66,732	\$ 18,691	\$ 12,000	\$ 12,000	\$ 15,000
	\$ 374,684	\$ 330,336	\$ 324,000	\$ 317,000	\$ 280,000
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 16,769	\$ 14,618	\$ 18,000	\$ 15,000	\$ 16,000
6130 EQUIPMENT MAINTENANCE	\$ 5,220	\$ 14,900	\$ 18,500	\$ 18,500	\$ 18,500
6155 DATA SYSTEMS	\$ -	\$ -	\$ 200	\$ -	\$ 200
6187 MEDICAL INSURANCE	\$ 68,118	\$ 68,052	\$ 61,000	\$ 61,000	\$ 51,000
6188 GENERAL INSURANCE	\$ 14,770	\$ 17,421	\$ 14,100	\$ 14,100	\$ 15,000
	\$ 104,877	\$ 114,991	\$ 111,800	\$ 108,600	\$ 100,700
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 125	\$ 121	\$ 500	\$ 300	\$ 300
	\$ 125	\$ 121	\$ 500	\$ 300	\$ 300
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -
6330 PROFESSIONAL DEVELOPMENT	\$ 630	\$ 630	\$ 1,000	\$ 1,000	\$ 1,000
6360 UNIFORMS	\$ 2,625	\$ 2,925	\$ 3,800	\$ 3,800	\$ 3,200
6386 MINOR EQUIPMENT	\$ 1,499	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
6390 BUSINESS EXPENSE	\$ 62,422	\$ 63,926	\$ 60,800	\$ 60,000	\$ 53,600
	\$ 67,176	\$ 67,481	\$ 66,600	\$ 65,800	\$ 58,800
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6440 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 546,862	\$ 512,929	\$ 502,900	\$ 491,700	\$ 439,800

Village of Lincolnshire 2011 Annual Budget

**Program Notes**

	Budget 2010	Budget 2011
<b>6110 Telephone</b>		
E-911 System Networking Charges	\$ 18,000	\$ 16,000
<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	\$ 2,000	\$ 2,000
Uninterruptable Power Supply	\$ 1,500	\$ 1,500
Total	\$ 18,500	\$ 18,500
<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 Conferenees	\$ 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	\$ 1,200
Uniform Cleaning	\$ 2,400	\$ 2,000
	\$ 3,800	\$ 3,200
<b>6386 Minor Equipment</b>		
911 Equipment	\$ 200	\$ 200
Office Equipment	\$ 400	\$ 400
Radio Equipment	\$ 400	\$ 400
Total	\$ 1,000	\$ 1,000
<b>6390 Business Expense</b>		
IMRF Employer Share for Telecommunicators	\$ 312,000	\$ 265,000
Total	19.50% \$ 60,840	20.22% \$ 53,600

Village of Lincolnshire 2011 Annual Budget

**Program Activity Summary**

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

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

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

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

**Significant Goals/Objectives**

None. No park donations are expected in 2011, so there are no funds for park improvements.

**Capital Projects**

None

Village of Lincolnshire 2011 Annual Budget

Program Activity Summary

Park Development Fund	Public Works	18-01
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Disbursements	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 343,306	\$ 596,476	\$ 279,000	\$ 335,000	\$ -
TOTAL	\$ 343,306	\$ 596,476	\$ 279,000	\$ 335,000	\$ -

Staffing (Full Time Equivalent)

No staff are funded through this account

Performance Indicators

None

Village of Lincolnshire 2011 Annual Budget

Program Detail

FUND 18 - PARK DEVELOPMENT FUND

REVENUE

ACCT DESCRIPTION	Actual 2008	Actual 2009	Budget 2010	Est. 2010	Budget 2011
<u>MISCELLANEOUS REVENUE</u>					
4315 PARK GRANTS	\$ 14,988	\$ 7,840	\$ -	\$ -	\$ -
4420 PARK DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 14,988	\$ 7,840	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
4430 OTHER INCOME	\$ -	\$ -	\$ -		\$ -
4510 INTEREST INCOME	\$ 30,775	\$ 14,829	\$ 500	\$ 1,500	\$ -
4540 TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 30,775	\$ 14,829	\$ 500	\$ 1,500	\$ -
TOTAL REVENUE	\$ 45,763	\$ 22,669	\$ 500	\$ 1,500	\$ -
USE OF RESERVES	\$ 297,543	\$ 573,807	\$ 278,500	\$ 333,500	\$ -
FUNDS AVAILABLE	\$ 343,306	\$ 596,476	\$ 279,000	\$ 335,000	\$ -

Village of Lincolnshire 2011 Annual Budget

**Explanation of Revenue Sources**

**Miscellaneous Revenue**

4315 Park Grants                    None

4320 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 2011.

**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 2011 Annual Budget

Program Notes

6470 Transfer to General Fund

Fund Transfer for Land Purchase Debt Service

Budget 2010

\$ 200,000

Budget 2011
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\$ -
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## Village of Lincolnshire 2011 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 2011 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 \$1,740,500 for twenty-eight (28) capital improvements has been budgeted for Fiscal Year 2010. This is a 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 one (1) 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. Including debt service payments for previous capital improvements, total capital improvement costs are \$3,167,800.

#### **General Fund**

Finance - No projects are planned for 2011.

Community Development - No projects are planned for 2011.

Police - Two (2) Police vehicles will be replaced this year after no replacements in 2010. Existing equipment will be transferred to the new vehicles. One (1) squad car will have its video camera system upgraded and three (3) squads will have their mobile data computers replaced. The total for Police is \$68,800.

Insurance/Common Expenses - Routine replacement of computers and related data processing equipment will continue this year, although at approximately 25% the amount as in previous years. The total cost is \$3,000.

Public Works - Administration - No projects are planned for 2011.

Public Works - Streets - The Village has maintained a successful 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. We will also perform our annual street resurfacing project at the same funding as last

## Village of Lincolnshire 2011 Annual Budget

year (\$265,000) which is our largest General Fund project. We will also continue with major repairs and improvements to our stormwater system, address 20% of our pavement striping and begin a program of improvements to our many detention basins. The total for Public Works-Streets is \$388,000.

Public Works - Parks - Several pieces of equipment will be replaced this year including three (3) mowers and a utility cart for a total cost of \$65,000. The new Lake County roundabout at the Riverwoods Road-Everett Road intersection will be landscaped for \$37,000. The tennis court at Spring Lake Park will be resurfaced, significant repairs to the play structure at Balzer Park will be made and at North Park, the backstops on the baseball diamonds will be replaced and major repairs to the well will be made. The total cost for the park projects is \$76,000.

Public Works - Environmental Services - The Village will use grant funding of \$160,000 and Tree Bank funds of \$40,000 for landscaping enhancements along the Riverwoods Road corridor. The project is part of a multi-year program to enhance the Village's major transportation corridors. We will also replace a brush mower for \$3,000.

Public Works - Buildings - Roof repairs to the Nature Center at Rivershire Park are planned (\$15,000).

### **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 \$180,000.

### **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 and data processing. We will continue our program of water distribution improvements including valves and hydrant replacements. Also continuing is our improvements to our sanitary sewer system to televise and repair miscellaneous sections. The influent meter at the Eastside Reservoir will be replaced. The largest project (\$110,000) is the replacement of the 10 year old SCADA system which is the computer system that controls the operation of our water distribution pumping operations. The total for all projects is \$177,500.

### **Vehicle Maintenance Fund**

No projects are planned for 2011.

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

Two (2) projects are planned for the TIF District related to improvements for future development. The first involves relocating a cell tower that is currently near the center of the 12 acre Village-owned property. Relocation to the east end of the property will allow better development of the site. The other project is to relocate the existing overhead power and telephone lines that run through the center of the property to the perimeter of the site and place them underground. The total cost for the two (2) projects is \$500,000.

### **E 911 Fund**

No projects are planned for 2011.

### **Park Development Fund**

No projects are planned for 2011.

Village of Lincolnshire 2011 Annual Budget

**FY 2011 Capital Improvement Program**

<u>FUND/DEPARTMENT</u>	<u>ITEM</u>	<u>COST</u>	<u>FUNDING SOURCE</u>	<u>OPERATING S</u>	<u>ACCT NO.</u>
<b>General Fund</b>					
Insurance-Common Exp.	Data Processing Replacement*	\$ 3,000	Cur. Revs	Maintain	- 01-12-6420
Police	Vehicle Replacement	\$ 52,500	Cur. Revs	Maintain	- 01-05-6410
Police	Vehicle Equipment Transfer	\$ 5,000	Cur. Revs	Maintain	- 01-05-6410
Police	Mobile Data Computer	\$ 4,500	Cur. Revs	Maintain	- 01-05-6440
Police	In-Car Video Cameras	\$ 6,800	Cur. Revs	Maintain	- 01-05-6440
Public Works - Streets	Vehicle Rehabilitation*	\$ 46,000	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	\$ 45,000	Cur. Revs	Maintain	- 01-21-6430
Public Works - Streets	Pavement Striping	\$ 10,000	Cur. Revs	Maintain	- 01-21-6430
Public Works - Streets	Detention Basin Renovation	\$ 20,000	Cur. Revs	Maintain	- 01-21-6430
Public Works - Streets	Concrete Saw Replacement (Handheld)	\$ 2,000	Cur. Revs	Maintain	- 01-21-6440
Public Works - Parks	Spring Lake Park Improvements	\$ 30,000	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	North Park Improvements	\$ 65,000	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	Balzer Park Improvements	\$ 8,000	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	Riverwoods Road Roundabout	\$ 37,000	Cur. Revs	Increase	\$2,500 01-23-6430
Public Works - Parks	48" Walk Behind Mower Replacement	\$ 4,000	Cur. Revs	Maintain	- 01-22-6440
Public Works - Parks	Utility Cart	\$ 15,000	Cur. Revs	Maintain	- 01-22-6440
Public Works - Parks	Zero Turn Radius Mower Replacement	\$ 16,000	Cur. Revs	Maintain	- 01-22-6440
Public Works - Parks	Athletic Field Mower Replacement	\$ 30,000	Cur. Revs	Maintain	- 01-22-6440
Public Works - E. Services	Corridor Enhancement Program	\$ 200,000	Grant/Tree	Maintain	- 01-24-6430
Public Works - E. Services	Brush Mower Replacement	\$ 3,000	Cur. Revs	Maintain	- 01-24-6440
Public Works - Buildings	Rivershire Nature Center Repairs	\$ 15,000	Cur. Revs	Maintain	- 01-25-6430
<b>Total General Fund</b>		<b>\$ 882,800</b>			
<b>Motor Fuel Tax Fund</b>					
Motor Fuel Tax	Street Resurfacing & Repairs*	\$ 180,000	Res./Revs	Maintain	- 03-01-6430
<b>Total Motor Fuel Tax Fund</b>		<b>\$ 180,000</b>			
<b>Water and Sewer Improvement Fund</b>					
Water and Sewer	Vehicle Rehabilitation*	\$ 6,000	Cur. Revs	Maintain	- 07-01-6410
Water and Sewer	Data Processing Replacement*	\$ 1,500	Cur. Revs	Maintain	- 07-01-6420
Water and Sewer	Water Distribution System Repairs	\$ 30,000	Cur. Revs	Maintain	- 07-01-6430
Water and Sewer	Sanitary Sewer System Improvements	\$ 20,000	Cur. Revs	Maintain	- 07-01-6430
Water and Sewer	Eastside Reservoir Influent Meter	\$ 10,000	Cur. Revs	Maintain	- 07-01-6430
Water and Sewer	SCADA Replacement	\$ 110,000	Cur. Revs	Maintain	- 07-01-6430
<b>Total Water and Sewer Improvement Fund</b>		<b>\$ 177,500</b>			
<b>Tax Incremental Finance Fund</b>					
TIF Fund	Cell Tower Relocation	\$ 360,000	Cur. Revs	Maintain	- 15-01-6430
TIF Fund	Downtown Triangle Improvements	\$ 140,000	Cur. Revs	Maintain	- 15-01-6430
<b>Total Tax Incremental Finance Fund</b>		<b>\$ 500,000</b>			
<b>Total New Capital Projects</b>		<b>\$ 1,740,300</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	Land Acquisition	\$ 646,000	Cur. Revs	n/a	15-01-6470
<b>Total Tax Incremental Finance District Fund</b>		<b>\$ 646,000</b>			
<b>TOTAL DEBT SERVICE</b>		<b>\$ 1,427,500</b>			
<b>GRAND TOTAL CAPITAL IMPROVEMENT PROGRAM</b>		<b>\$ 3,167,800</b>			

\*Multiple Funds/Divisions

FY 2011-2015 Capital Improvement Program

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
<b>Department Summary</b>						
0102 Finance	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ 1,700
* Police	\$ 68,800	\$ 98,600	\$ 63,300	\$ 101,800	\$ 129,800	\$ 462,300
0112 Insurance/Common Expenses	\$ 3,000	\$ 28,000	\$ 22,100	\$ 22,100	\$ 22,100	\$ 97,300
* Community Development	\$ 500,000	\$ 65,000	\$ 925,000	\$ -	\$ -	\$ 1,030,000
* Public Works	\$ 1,168,500	\$ 1,989,000	\$ 2,900,000	\$ 3,011,900	\$ 2,282,500	\$ 11,351,900
* Debt Service	\$ 1,427,500	\$ 1,476,500	\$ 2,866,500	\$ 781,500	\$ 781,500	\$ 7,333,500
<b>Total</b>	\$ 3,167,800	\$ 3,658,800	\$ 6,776,900	\$ 3,917,300	\$ 3,215,900	\$ 20,736,700

**Fund Summary**

0001 General	\$ 1,466,800	\$ 1,989,500	\$ 2,538,100	\$ 2,201,300	\$ 1,658,400	\$ 9,854,100
0002 Water & Sewer Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0003 Motor Fuel Tax	\$ 180,000	\$ 182,000	\$ 184,000	\$ 188,000	\$ 192,000	\$ 926,000
0007 Water & Sewer Improvements	\$ 375,000	\$ 706,800	\$ 954,800	\$ 1,507,500	\$ 1,365,500	\$ 4,909,600
0012 Vehicle Maintenance	\$ -	\$ 20,500	\$ 90,000	\$ 20,500	\$ -	\$ 131,000
0015 TIF	\$ 1,146,000	\$ 760,000	\$ 3,010,000	\$ -	\$ -	\$ 4,456,000
0017 E911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0018 Park Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ 3,167,800	\$ 3,658,800	\$ 6,776,900	\$ 3,917,300	\$ 3,215,900	\$ 20,736,700

**Summary by Expenditure Type/Line Item**

6410 Motor Equipment	\$ 109,500	\$ 243,000	\$ 230,000	\$ 388,000	\$ 518,000	\$ 1,478,500
6420 Office Equipment	\$ 4,500	\$ 164,200	\$ 33,100	\$ 33,100	\$ 53,100	\$ 268,000
6430 Capital Projects	\$ 1,545,000	\$ 1,572,000	\$ 3,099,000	\$ 2,501,400	\$ 1,773,000	\$ 10,030,400
6440 Other Equipment	\$ 81,300	\$ 203,100	\$ 558,300	\$ 213,300	\$ 110,300	\$ 1,166,300
6470 Debt Service	\$ 1,427,500	\$ 1,476,500	\$ 2,866,500	\$ 781,500	\$ 781,500	\$ 7,333,500
<b>Total</b>	\$ 3,167,800	\$ 3,658,800	\$ 6,776,900	\$ 3,917,300	\$ 3,215,900	\$ 20,736,700

FY 2011-2015 Capital Improvement Program

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
<b>EXPENSES BY DEPARTMENT</b>						
<b>Insurance/Common Expenses</b>						
6420 Data Processing Replacement*	\$ 3,000	\$ 23,000	\$ 17,100	\$ 17,100	\$ 17,100	\$ 77,300
6420 Audio/Visual Equipment*	-	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
Total Insurance/Common Expense	\$ 3,000	\$ 28,000	\$ 22,100	\$ 22,100	\$ 22,100	\$ 97,300
<b>Finance</b>						
6420 Electronic Mail Machine*	-	\$ 1,700	-	-	-	\$ 1,700
Total Finance	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ 1,700
<b>Community Development</b>						
<b>General Fund</b>						
none	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF Fund						
6430 Downtown Triangle Improvements	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
6430 Milwaukee Avenue Pedestrian Signals	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
6430 Olde Half Day Road Improvements (E)	\$ -	\$ 50,000	\$ 925,000	\$ -	\$ -	\$ 515,000
Subtotal	\$ 500,000	\$ 65,000	\$ 925,000	\$ -	\$ -	\$ 1,030,000
Total Community Development	\$ 500,000	\$ 65,000	\$ 925,000	\$ -	\$ -	\$ 1,030,000
<b>Police</b>						
6440 Vehicle Replacement	\$ 52,500	\$ 77,500	\$ 50,000	\$ 75,000	\$ 105,000	\$ 360,000
6440 Vehicle Equipment Transfer	\$ 5,000	\$ 6,000	\$ 5,000	\$ 8,000	\$ 13,000	\$ 37,000
6440 Mobile Data Computer	\$ 4,500	\$ 1,500	\$ 1,500	\$ 3,000	\$ 5,000	\$ 15,500
6440 In-Car Video Cameras	\$ 6,800	\$ 13,600	\$ 6,800	\$ 6,800	\$ 6,800	\$ 40,800
6440 Radio System Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6440 Traffic Radar Unit Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6440 Marked Squad Light Bars	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6440 Portable Message Sign Replacement*	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000
Subtotal	\$ 68,800	\$ 98,600	\$ 63,300	\$ 101,800	\$ 129,800	\$ 462,300
E-911 Fund						
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Police	\$ 68,800	\$ 98,600	\$ 63,300	\$ 101,800	\$ 129,800	\$ 462,300
<b>Public Works</b>						
<b>General Fund</b>						
Administration						
6420 Work Order Management Software*	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000
6440 Geographic Information System*	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
Total	\$ -	\$ 76,000	\$ -	\$ -	\$ -	\$ 76,000
6440 Radio Replacement and Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\*Multiple Funds/Divisions

FY 2011-2015 Capital Improvement Program

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
<b>Public Works - continued</b>						
<b>Motor Vehicle Replacement</b>						
6410 Vehicle Rehabilitation*	\$	\$ 4,500	\$ 10,000	\$ 10,000	\$	\$ 80,500
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
6410 Backhoe (301)*	\$	\$	\$	\$	\$ 100,000	\$ 100,000
6410 One Ton Truck (244)	\$	\$	\$	\$	\$ 75,000	\$ 75,000
<b>Total</b>	\$ 46,000	\$ 121,500	\$ 160,000	\$ 220,000	\$ 185,000	\$ 732,500
<b>Equipment-Streets</b>						
6440 Concrete Saw Replacement (Handheld)	\$	\$	\$	\$	\$	\$ 2,000
6440 Skid Steer Replacement	\$	\$ 50,000	\$	\$	\$	\$ 50,000
6440 Vibrator Plate Compactor Replacement	\$	\$ 2,000	\$	\$	\$	\$ 2,000
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 Sewer Flusher Replacement*	\$	\$	\$ 58,000	\$	\$	\$ 58,000
6440 Leaf Loading Machine Replacement	\$	\$	\$ 65,000	\$ 35,000	\$	\$ 135,000
6440 End Loader Replacement	\$	\$	\$ 112,000	\$	\$	\$ 112,000
6440 Vibratory Roller Replacement	\$	\$	\$ 25,000	\$	\$	\$ 25,000
6440 Anti-Icing System Upgrades	\$	\$	\$ 15,000	\$	\$	\$ 15,000
6440 Portable Post Hole Digger	\$	\$	\$	\$ 4,000	\$	\$ 4,000
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
6440 2" Pump Replacement	\$	\$	\$	\$	\$ 1,500	\$ 1,500
<b>Total</b>	\$ 2,000	\$ 64,500	\$ 275,000	\$ 88,000	\$ 36,500	\$ 466,000
<b>Equipment-Parks &amp; Grounds &amp; Environmental Services</b>						
6440 48" Walk Behind Mower Replacement	\$	\$ 4,000	\$	\$	\$	\$ 8,000
6440 Utility Cart	\$	\$ 10,000	\$ 20,000	\$	\$	\$ 65,000
6440 Brush Mower Replacement	\$	\$	\$	\$	\$	\$ 3,000
6440 Zero Turn Radius Mower Replacement	\$	\$ 15,000	\$	\$	\$	\$ 31,000
6440 Athletic Field Mower Replacement	\$	\$	\$	\$	\$ 33,000	\$ 65,000
6440 Water Wagon Replacement	\$	\$ 15,000	\$	\$	\$	\$ 15,000
6440 Riding Mower Snow Removal Kit	\$	\$ 6,000	\$	\$	\$	\$ 6,000
6440 Babcat Replacement	\$	\$ 18,000	\$	\$	\$	\$ 15,000
6440 Small Rototiller Replacement	\$	\$ 5,000	\$	\$	\$	\$ 5,000
6440 72" Riding Mower Replacement	\$	\$	\$ 22,000	\$ 22,000	\$	\$ 44,000
6440 Golf Cart Replacement	\$	\$	\$ 5,000	\$	\$	\$ 5,000

\*Multiple Funds/Divisions

FY 2011-2015 Capital Improvement Program

<u>Public Works - continued</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
<u>Equipment-Parks &amp; Grounds &amp; ES continued</u>							
6440	Walk Behind Aerator Replacement	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000
6440	Topdresser Replacement	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ 14,000
6440	ATV Replacement	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
6440	Tractor Mounted Rotoroller Replacement	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000
6440	Silt Seeder Replacement	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ 13,000
6440	Fertilizer Spreader Replacement	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
6440	Trailer Replacement (262)	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
6440	Infield Machine Replacement	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
	<b>Total</b>	\$ 68,000	\$ 70,000	\$ 69,000	\$ 82,000	\$ 62,000	\$ 351,000
<u>Streets</u>							
6430	Street Resurfacing & Repairs*	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 1,325,000
6430	Storm Sewer System Repairs	\$ 45,000	\$ 45,000	\$ 50,000	\$ 40,000	\$ 40,000	\$ 220,000
6430	Pavement Striping	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ 54,000
6430	Detention Basin Renovation	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 120,000
6430	Chicago River Erosion Control	\$ -	\$ 35,000	\$ 300,000	\$ -	\$ -	\$ 365,000
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	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$ 21,000
6430	Londonderry Lane Reconstruction	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
	<b>Total</b>	\$ 340,000	\$ 437,000	\$ 842,000	\$ 384,000	\$ 352,000	\$ 2,355,000
<u>Parks &amp; Grounds &amp; Environmental Services</u>							
6430	Riverwoods Road Roundabout	\$ 37,000	\$ -	\$ -	\$ -	\$ -	\$ 37,000
6430	Corridor Enhancement Program	\$ 200,000	\$ 200,000	\$ 208,000	\$ 179,000	\$ 86,000	\$ 873,000
6430	Spring Lake Park Improvements	\$ 30,000	\$ -	\$ 37,000	\$ -	\$ 15,000	\$ 82,000
6430	North Park Improvements	\$ 65,000	\$ 75,000	\$ -	\$ -	\$ 103,000	\$ 243,000
6430	Balzer Park Improvements	\$ 8,000	\$ -	\$ -	\$ 60,000	\$ -	\$ 68,000
6430	Kiosk Replacement	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6430	Florshiem Park Improvements	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 90,000
6430	Rivershire Park Improvements	\$ -	\$ 20,000	\$ 130,000	\$ 50,000	\$ 58,000	\$ 258,000
6430	Whytegate Park Improvements	\$ -	\$ 20,000	\$ 4,000	\$ -	\$ -	\$ 24,000
6430	Olde Mill Park Improvements	\$ -	\$ -	\$ 23,000	\$ -	\$ -	\$ 23,000
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>	\$ 340,000	\$ 387,000	\$ 432,000	\$ 329,000	\$ 262,000	\$ 1,750,000
<u>Buildings</u>							
6430	Rivershire Nature Center Repairs	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
6430	Spring Lake Park Pavilion Repairs	\$ -	\$ 28,000	\$ -	\$ 4,000	\$ -	\$ 32,000
6430	Village Hall Exterior Light Replacement*	\$ -	\$ 6,700	\$ -	\$ -	\$ -	\$ 6,700
6430	Village Hall Water Heater Replacement*	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
6430	Village Hall Chair Replacement*	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000

\*Multiple Funds/Divisions

FY 2011-2015 Capital Improvement Program

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
<b>Buildings - continued</b>						
6430 Village Hall Interior Painting*	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6430 Village Hall Exterior Painting*	\$ -	\$ 15,500	\$ -	\$ -	\$ -	\$ 15,500
6430 Village Hall Parking Lot Sealcoating*	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
6440 Forklift Replacement*	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
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 Lighting*	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
6430 Public Works Facility Exterior Painting*	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000
6430 Village Hall Interior Doors Refinishing*	\$ -	\$ -	\$ -	\$ 3,300	\$ -	\$ 3,300
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
6430 Public Works Facility Interior Painting*	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000
6430 Village Hall/PWF Power Hand Dryers*	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
<b>Total</b>	\$ 15,000	\$ 121,200	\$ 90,700	\$ 390,400	\$ 25,000	\$ 642,300
<b>GENERAL FUND TOTAL</b>	\$ 882,800	\$ 1,405,500	\$ 1,954,100	\$ 1,617,300	\$ 1,074,400	\$ 6,934,100
<b>Motor Fuel Tax Fund</b>						
6430 Street Resurfacing & Repairs*	\$ 180,000	\$ 182,000	\$ 184,000	\$ 188,000	\$ 192,000	\$ 926,000
<b>Total</b>	\$ 180,000	\$ 182,000	\$ 184,000	\$ 188,000	\$ 192,000	\$ 926,000
<b>Water and Sewer Improvements</b>						
<b>Motor Vehicle Replacement</b>						
6410 Vehicle Rehabilitation*	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 26,000
6410 Two Ton Truck (231)**	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ 33,000
6410 One Ton Truck (236)	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
6410 Backhoe (301)**	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
6410 One Ton Truck (242)	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
6410 One Ton Truck (241)	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
<b>Total</b>	\$ 6,000	\$ 38,000	\$ 5,000	\$ 85,000	\$ 215,000	\$ 349,000
<b>Equipment</b>						
6440 Sewer Flasher*	\$ -	\$ -	\$ 58,000	\$ -	\$ -	\$ 58,000
6440 Utility GIS Laptop Computers	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ 9,000
6440 Forklift Replacement*	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
6440 Geographic Information System*	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
6440 End Loader Replacement*	\$ -	\$ -	\$ 58,000	\$ -	\$ -	\$ 58,000
6440 Portable Message Board Replacement*	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
<b>Total</b>	\$ -	\$ 17,000	\$ 116,000	\$ 4,000	\$ -	\$ 137,000

CIP-178

\*Multiple Funds/Divisions

FY 2011-2015 Capital Improvement Program

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
<u>Water and Sewer Improvements (continued)</u>						
<u>Office Equipment</u>						
6420 Data Processing Replacement*	\$ 1,500	\$ 11,300	\$ 8,500	\$ 8,500	\$ 8,500	\$ 38,300
6420 Audio/Visual Equipment*	-	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000
6420 Electronic Mail Machine*	-	\$ 700	-	-	-	\$ 700
6420 Work Order Management Software*	-	\$ 50,000	-	-	-	\$ 50,000
<b>Total</b>	\$ 1,500	\$ 64,500	\$ 11,000	\$ 11,000	\$ 11,000	\$ 99,000
<u>Capital Projects</u>						
6430 Water Distribution System Repairs	\$ 30,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 80,000	\$ 335,000
6430 Sanitary Sewer System Improvements	\$ 20,000	\$ 30,000	\$ 225,000	\$ 225,000	\$ 50,000	\$ 550,000
6430 Eastside Reservoir Influent Meter	\$ 10,000	-	-	-	-	\$ 10,000
6430 SCADA Replacement	\$ 110,000	\$ 110,000	-	-	-	\$ 220,000
6430 Village Hall Parking Lot Sealcoating*	-	\$ 2,000	-	-	-	\$ 2,000
6430 Village Hall Exterior Light Replacement*	-	\$ 3,300	-	-	-	\$ 3,300
6430 Water System "Floating" Pressure	-	\$ 15,000	\$ 210,000	-	-	\$ 225,000
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 Reservoir Inspections	-	\$ 22,500	-	-	-	\$ 22,500
6430 Public Works Facility Exterior Painting*	-	\$ 4,000	-	-	-	\$ 4,000
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 Village Hall Window Treatments*	-	\$ 3,300	-	-	-	\$ 3,300
6430 Village Hall Interior Doors Refinishing*	-	\$ 1,700	-	\$ 1,700	-	\$ 1,700
6430 Village Hall Roof Replacement*	-	\$ -	-	\$ 165,000	-	\$ 165,000
6430 Westside Reservoir Roof Repairs	-	\$ 10,000	-	\$ 10,000	-	\$ 10,000
6430 Automated Water Meter Reading	-	\$ 597,000	-	\$ 597,000	\$ 100,000	\$ 697,000
6430 Village Hall Faucet and Flush Valves*	-	\$ 4,800	-	\$ 4,800	-	\$ 4,800
6430 Public Works Facility Ventilation*	-	\$ 6,500	-	\$ 6,500	-	\$ 6,500
6430 Public Works Facility Overhead Doors*	-	\$ 5,000	-	\$ 5,000	-	\$ 5,000
6430 Public Works Facility Chair Replacement*	-	\$ 5,000	-	\$ 5,000	-	\$ 5,000
6430 Eastside Reservoir Roof Replacement	-	\$ 10,000	-	\$ 10,000	-	\$ 10,000
6430 Water Main Replacement	-	\$ 100,000	-	\$ 100,000	\$ 700,000	\$ 800,000
6430 Public Works Facility Landscaping*	-	\$ -	-	\$ -	\$ 3,000	\$ 3,000
6430 Village Hall/PWF Power Hand Dryers*	-	\$ -	-	\$ -	\$ 5,000	\$ 5,000
6430 Public Works Facility Interior Painting*	-	\$ -	-	\$ -	\$ 4,000	\$ 4,000
<b>Total</b>	\$ 170,000	\$ 389,800	\$ 625,300	\$ 1,210,000	\$ 942,000	\$ 3,337,100
<b>WATER &amp; SEWER IMP. TOTAL</b>	\$ 177,500	\$ 509,300	\$ 757,300	\$ 1,310,000	\$ 1,168,000	\$ 3,922,100

\*Multiple Funds/Divisions

FY 2011-2015 Capital Improvement Program

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
<u>Vehicle Maintenance Fund</u>						
6440 Fire 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 Scan Tool Replacement	\$ -	\$ 3,500	\$ -	\$ 15,000	\$ -	\$ 18,500
6440 Automated Ddata System Collection	\$ -	\$ -	\$ -	\$ 5,500	\$ -	\$ 5,500
6440 Fleet Maintenance Software	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
<b>Total</b>	\$ -	\$ 20,500	\$ 90,000	\$ 20,500	\$ -	\$ 131,000
<u>Park Development Fund</u>						
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PUBLIC WORKS TOTAL</b>	\$ 1,168,500	\$ 1,989,000	\$ 2,900,000	\$ 3,011,900	\$ 2,282,500	\$ 11,351,900
<b>ALL CAPITAL PROJECTS TOTAL</b>	\$ 1,740,300	\$ 2,180,600	\$ 3,910,400	\$ 3,135,800	\$ 2,434,400	\$ 12,941,500
<u>Debt Service</u>						
<u>General Fund</u>						
6470 North Park Property Purchase	\$ 397,000	\$ 397,000	\$ 397,000	\$ 397,000	\$ 397,000	\$ 1,985,000
6470 Scheeler 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
<u>Water &amp; Sewer Improvement Fund</u>						
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
<u>Tax Incremental Finance Dist. Fund</u>						
6470 Land Acquisition Loan	\$ 646,000	\$ 695,000	\$ 2,085,000	\$ -	\$ -	\$ 3,426,000
<b>Total</b>	\$ 646,000	\$ 695,000	\$ 2,085,000	\$ -	\$ -	\$ 3,426,000
<b>TOTAL DEBT SERVICE</b>	\$ 1,427,500	\$ 1,476,500	\$ 2,866,500	\$ 781,500	\$ 781,500	\$ 7,333,500
<b>GRAND TOTAL</b>	\$ 3,167,800	\$ 3,657,100	\$ 6,776,900	\$ 3,917,300	\$ 3,215,900	\$ 20,275,000



Village of Lincolnshire 2011 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 2011 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 2011 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 2011 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 2011 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 2011 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 2011 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 2011 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 the 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 excess liability insurance coverage offering more reasonable premium costs than conventional insurance.
JOINT UTILITY LOCATING INFORMATION FOR EXCAVATORS (JULIE)	An agency that coordinates the marking of underground utilities prior to excavations of any type, such as utility maintenance and tree planting.
LINCOLNSHIRE LETTER	The quarterly newsletter produced by the Village and mailed to all residents and businesses.
NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS)	The standardized approach system to incident management and response developed by the Department of Homeland Security in 2004.

Village of Lincolnshire 2011 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.

Village of Lincolnshire 2011 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
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**POLICE PENSION FUND**

05-01	Police Pensions
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**ILLINOIS MUNICIPAL RETIREMENT FUND  
(IMRF)**

06-01	Employee Pensions
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**WATER AND SANITARY SEWER  
IMPROVEMENTS FUND**

07-01	Water and Sanitary Sewer System Improvements
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**VEHICLE MAINTENANCE FUND**

12-01	Vehicle Maintenance Operations
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**TAX INCREMENT FINANCE DISTRICT FUND**

15-01	TIF District Expenditures
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**E911 SYSTEM FUND**

17-01	E911 Operation
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**PARK DEVELOPMENT FUND**

18-01	Park Construction/Improvements
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Village of Lincolnshire 2011 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 2011 Annual Budget

**CHART OF ACCOUNTS - LINE ITEM EXPENDITURES**

6000	<b>PERSONAL SERVICES</b>	6300	<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
6100	<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	6400	<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
6200	<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 2011 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 will remain the same for 2011.

Village of Lincolnshire 2011 Annual Budget

**CLASSIFICATION AND PAY PLAN**

Salary Range	Position	Minimum	Midpoint	Maximum
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	\$111,044	\$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	\$78,283	\$91,143
15.0	Engineering Supervisor	\$62,161	\$74,140	\$86,119
13.0	Building Inspector Environmental Services Supervisor Facilities Supervisor Planner	\$56,159	\$67,228	\$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	\$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	\$8.25/hr	\$10.63/hr	\$13.00/hr

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

Village of Lincolnshire 2011 Annual Budget

PERSONNEL SUMMARY BY DEPARTMENT - FTE

Department/Position	2009 Actual	2010 Actual	2011 Approved
<u>Executive Services</u>			
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	0.00	0.00
Production Assistant	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>
Total	4.80	4.30	4.30
<u>Finance</u>			
Director of Financial Systems	1.00	1.00	1.00
Account Clerk Supervisor	1.00	1.00	1.00
Secretary/Receptionist	1.00	1.00	1.00
Billing Clerk	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total	3.50	3.50	3.50
<u>Community Development</u>			
Director of Community Development	1.00	1.00	1.00
Building Inspector	1.00	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	0.00	0.00
Building Permits Clerk	0.50	0.50	0.00
Property Maintenance Inspector	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total	8.25	7.25	6.75
<u>Police</u>			
Chief of Police	1.00	1.00	1.00
Commander	2.00	2.00	2.00
Sergeant	3.00	3.00	3.00
Investigator	2.00	2.00	2.00
Police Officer	17.00	17.00	16.00
Community Service Officer	2.00	2.00	1.00
Records Clerk	1.80	1.80	1.80
Secretary	1.00	1.00	1.00
Telecommunicator	<u>6.70</u>	<u>6.20</u>	<u>5.20</u>
Total	36.50	36.00	33.00

Village of Lincolnshire 2011 Annual Budget

Department/Position	2009 Actual	2010 Actual	2011 Approved
<u>Public Works</u>			
Director of Public Works	1.00	1.00	1.00
Superintendent-Streets & Parks	1.00	1.00	1.00
Superintendent-Utilities	1.00	1.00	1.00
Engineering Supervisor	1.00	1.00	1.00
Assistant to the Director of Public Works	1.00	0.00	0.00
Environmental Services Supervisor	0.00	1.00	1.00
Engineering Inspector	1.00	0.00	0.00
Fleet Maintenance Supervisor	1.00	1.00	1.00
Parks Supervisor	1.00	0.00	0.00
Facilities Manager	0.00	1.00	1.00
Recreation Supervisor	1.00	1.00	0.00
Auto Serviceer	1.00	1.00	1.00
General Maintenance-Buildings	1.00	0.00	0.00
General Maintenance-Open Space	1.00	1.00	1.00
General Maintenance-Streets/Parks	8.00	8.00	7.00
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	0.50	0.00	0.00
Gardener	0.25	0.25	0.25
Interns	0.25	0.25	0.25
Summer Laborer	2.50	2.50	2.50
Lifeguard	1.25	1.25	1.25
Seasonal Recreation Worker	0.10	0.10	0.00
Total	30.85	28.35	26.25
Grand Total	83.90	79.40	73.80

## Village of Lincolnshire 2011 Annual Budget

### A HISTORY OF LINCOLNSHIRE

The Potawatomic 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 Halfida in honor of a friendly chief, whose name in Aptakisic meant "sun at its meridian" or half of the day. An early cartographer spelled it Half Day, and so it remained.

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

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

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

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

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

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

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

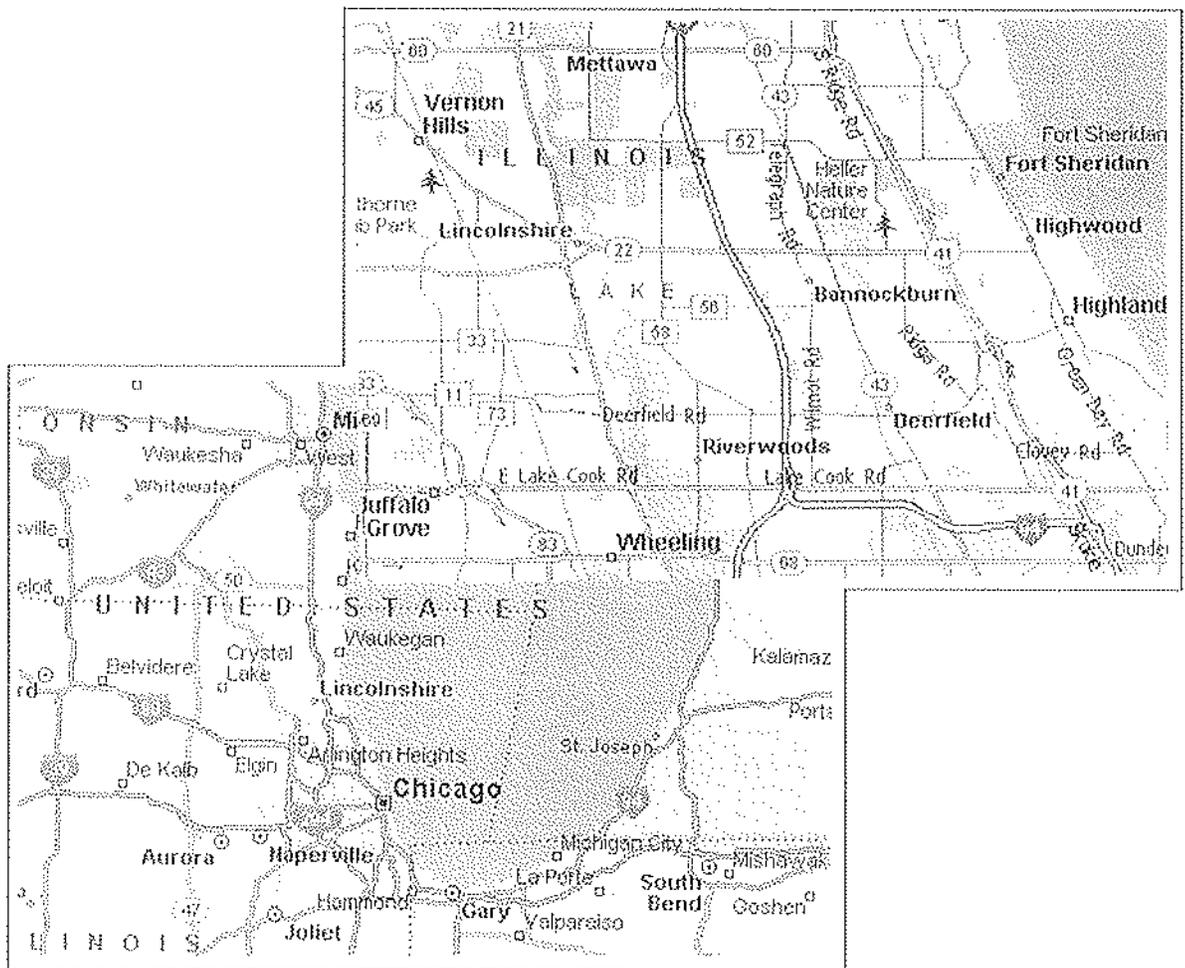
## Village of Lincolnshire 2011 Annual Budget

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 2011 Annual Budget

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

**DATE OF INCORPORATION:**

1957

**ENTERPRISES:**

Number of Consumers:	2,416
Average Daily Consumption (Million Gallons/Day)	1.20
Miles of Water Mains	67
Miles of Sanitary Sewer Mains	45
Storage Capacity (Million gallons)	4.6

**FORM OF GOVERNMENT:**

Village Board/Manager  
Home Rule

**EMPLOYEES:**

Full-time	69
Part-time	7
Seasonal	20

**AREA:**

4.6 Square Miles

Miles of Streets

40

**ELECTIONS:**

Number of registered voters	5,282
Number of votes cast in last municipal election	614
Percentage of registered voters voting in last municipal election	11.9%

**FIRE PROTECTION:**

Furnished by Lincolnshire-Riverwoods Protection District

**POLICE PROTECTION:**

Number of Stations	1
Number of Sworn Officers	24

**POPULATION STATISTICS:**

**RECREATION:**

Number of Parks	10
Park Acres	181

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

**EDUCATION:**

Attendance Centers	4
Number of Teachers	477
Number of Students	5,819

**BUILDING PERMITS:**

	Number	Value (In 1,000s)
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
2009	329	30,877

\*Special Census

Village of Lincolnshire 2011 Annual Budget

MISCELLANEOUS STATISTICAL DATA  
Village of Lincolnshire, Illinois

RECENT CENSUS DATA:

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

Source: United States Census Bureau

TEN LARGEST PROPERTY TAXPAYERS:

<u>Taxpayer</u>	<u>Type of</u> <u>Property</u>	<u>2009</u> <u>Assessed</u> <u>Valuation</u>	<u>Percentage of total</u> <u>assessed valuation</u>
Van Vlissingen & Company	Office Buildings	25,874,273	5.68%
Hewitt Holding LLC	Office Buildings	25,827,074	5.67%
Beacon Properties	Office Buildings	19,499,445	4.28%
American Nat Bk & Trust of Chicago	Office Buildings	15,074,908	3.31%
American Nat Bk & Trust (Quill)	Office Buildings	13,144,693	2.89%
Prudential Realty Group	Office Buildings	\$ 12,284,083	2.70%
Van Vlissingen & Co, Suite 100	Office Buildings	11,710,080	2.57%
Overlook Associates	Office Buildings	9,394,390	2.04%
W. N. Overlook Associates	Office Buildings	7,046,133	1.55%
Millbrook H LLC	Office Buildings	<u>5,115,627</u>	<u>1.12%</u>
		\$ 144,870,796	31.81%

Note: Total Assessed Valuation is \$687,583,000

Source: Vernon Township Assessor

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