

Village of Lincolnshire, Illinois
Operating Budget
and
Capital Improvement Program
2013

Village of Lincolnshire 2013 Annual Budget

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READER'S GUIDE TO THE BUDGET

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

Account Types and Conventions

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 a government has (usually called "revenue") does not all go into one big "pot" or treasury to be paid out as government officials wish. Governmental accounting recognizes that when officials approve a new source of revenue such as a tax, fee or surcharge, it is usually for 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 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 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 have not been specifically designated to another purpose.

In the Village of Lincolnshire budget, 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 this 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 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 2013 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 they are allocated by time spent supporting each fund or division.

Financial Overview

The Financial Summary section shows all the Budget's financial information in a nutshell. It provides 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 unspent money from previous years 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 provide 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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Mayor and Board of Trustees
Village of Lincolnshire
One Olde Half Day Road
Lincolnshire, IL 60069

January 1, 2013

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, 2013. 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. The Budget reflects improvements in the Village's revenue position, allowing us to restore some services that had been eliminated in recent years and also the ability to proceed with more capital improvements, including some that had been deferred over the past few years.

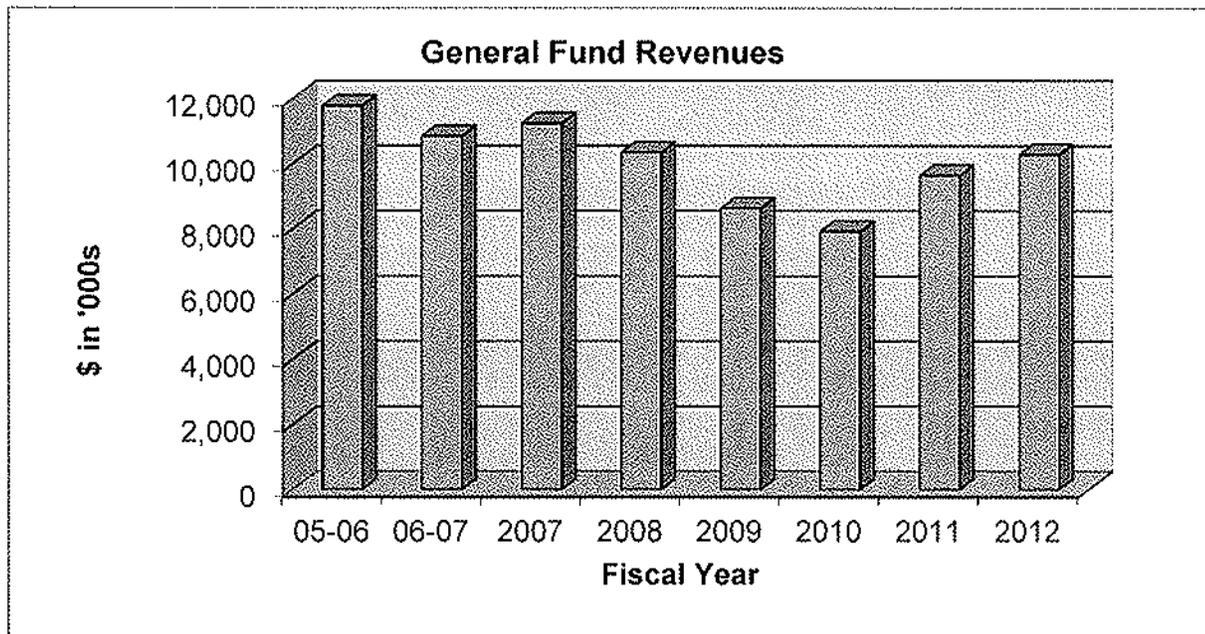
Budget Highlights

- . Combined revenues of \$23,760,000 for all funds with combined expenditures of \$23,502,000. Therefore, the Budget is balanced with revenues exceeding expenditures.
- . The implementation of \$3,927,500 in capital improvement projects (found on pages 175-188). The Village has increased its level of capital improvements from last year, which assist in making up for delayed and deferred projects over recent years.
- . Village water rates will increase by 2.3% in January 2013. The increase is necessary due to a rise in wholesale water rates of 1.41%. Sanitary sewer rates will remain the same for 2013.
- . Total number of employees will stay the same in Fiscal Year 2013
- . The property tax levy will only be used to fund employee pensions and not for operational purposes.
- . Continuation of the review and implementation of providing some key municipal services through a cooperative consortium of area municipalities.
- . Ongoing update of the Village various sections of the Lincolnshire Zoning Ordinance.
- . Update of the Village's Economic Development Strategic Plan and implement new strategies

- . Continued implementation of the Downtown Redevelopment Plan including final site development related to current and future development of Village-owned land.
- . A review of the Village's internal financial controls and an update to the Village's procurement manual.
- . Creation of a new capital improvement plan for street improvements and maintenance based on the implementation of a pavement management system.
- . Adherence to all Financial Policies found on pages 5 through 15.
- . The establishment of fifteen (15) short-term and nine (9) long-term goals adopted by the Mayor and Board of Trustees (found on pages 17 through 18).

Planning and Priorities

The priorities established for the budget were to protect core services and add back some operational services that had been eliminated over the last few years due to improving revenues. All of our resources and expenses were again comprehensively evaluated which resulted in some changes from last year, but for the most part maintained our service delivery in most areas. Since we do not levy a property tax for operations, we are highly dependent on consumption taxes and fees and several have increased since the lows in 2009 and 2010. The addition of the .5% Home Rule Sales Tax in 2011, together with increases in the standard sales tax and hotel occupancy tax has given the Village additional revenues that have allowed us to restore some service levels, but more importantly, implement capital improvements that have been deferred over the past several years. The chart below shows the last six (6) years of actual General Fund revenues and the estimates for 2011 and 2012. After a steady decline, we are seeing a substantial improvement in the areas mentioned above.



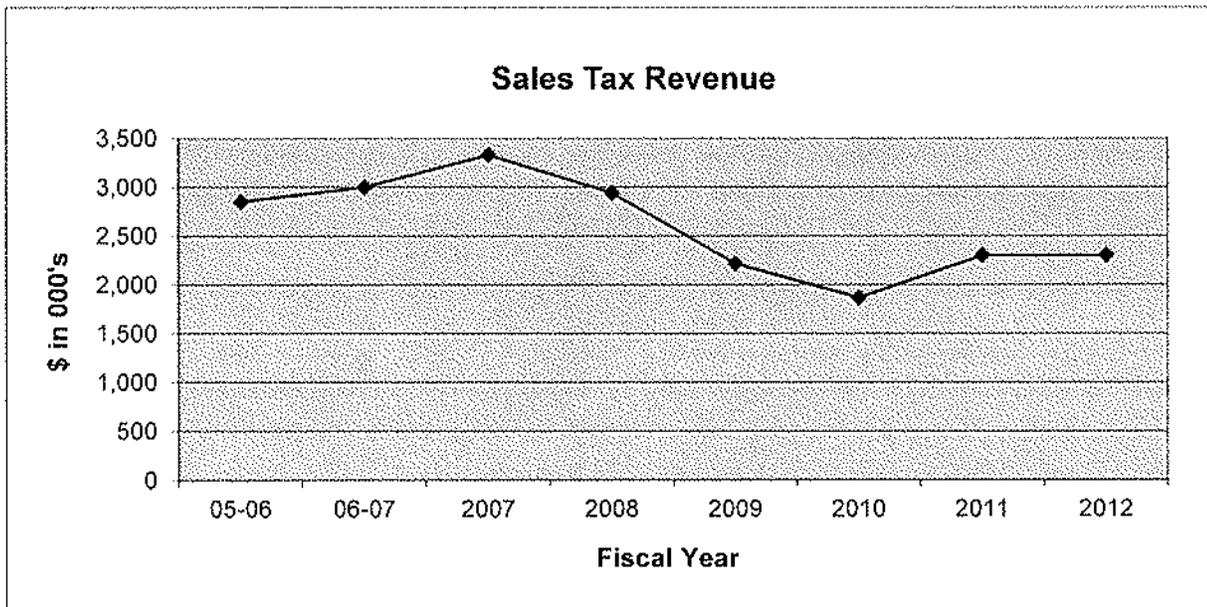
Additionally, we are estimating that the General Fund cash reserves will increase by over \$1 million in 2012 due to more than expected revenue growth and several project expenses that came in below budget. This should allow consideration of capital projects in future years. The Village has a solid history of saving revenues for future large scale capital projects.

The Village Board established several short and long term goals which can be found on pages 17-18. 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.

One difference from previous years was the elimination of the need to review other types of revenue sources to fund Village operations. The new sales tax, coupled with increases in other existing revenues eliminated this annual review. Additionally, the Village's only tax levy for our two (2) pension funds will actually decrease in 2012 due to improving returns on investments in the Police Pension Fund and lower payroll for the IMRF Fund resulting from position eliminations and retirements over the past several years.

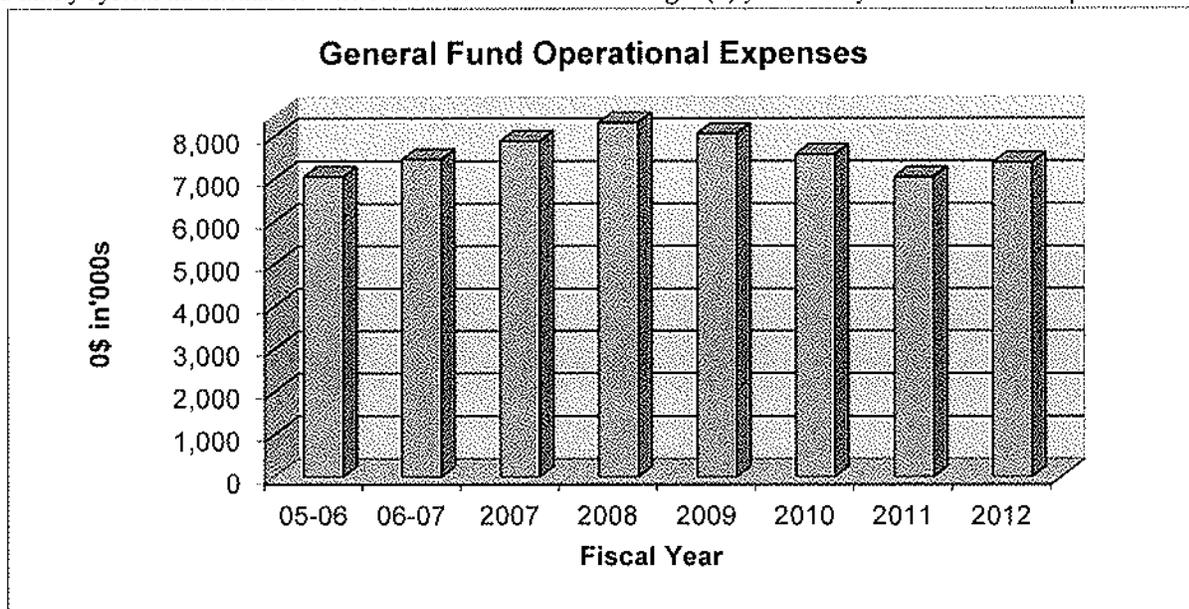
General Fund

General Fund revenues are estimated to be over \$1,400,000 more than budgeted in 2012, excluding loans and use of reserve funds for capital improvements. Projects revenues for FY2013 are expected to increase to FY 2007 levels, the Village's peak year for Lincolnshire. Revenues impacted 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 were negatively impacted during the poor economy. However, there has been an increase in sales tax revenues due to economic improvements and the addition of some new businesses. These increases, coupled with the new Home Rule Sales Tax are providing the Village with a more solid foundation of revenues. Most of the revenue estimates for 2013 are based on the estimated revenues for 2012. While a case could be made for slightly increasing our projections for 2013, we continued to take the conservative approach. The chart below features our largest revenue source (the 1% sales tax only) in the General Fund and after four (4) years of increases (peaking in 2007), followed by a three (3) negative years, the trend is upward. The decrease was from



a combination of the economy and the loss of a major sales tax producing business in 2009. The expectation in most revenue categories for 2013 will be to follow similar numbers achieved in 2012, but with some modest increases in some of our minor revenue categories.

Although revenues are improving, we continued to closely review all operational expenses and services for any additional cost savings. Bids continue to be obtained for services and three (3) year pricing was obtained for several core services. A few areas were reestablished close to former levels including transportation corridor maintenance and utility system maintenance. The chart below illustrates the eight (8) year history of General Fund operational expenses.



Several positions that became vacant in 2011 due to retirements were left unfilled or changed through several department reorganizations. Reorganizations initiated in Executive Services, Community Development and Police Departments during 2011 extended into 2012. In Executive Services, two (2) positions were consolidated into 1.5 positions. For Community Development, the Village continues to contract out services for major building permit review coordination and pays on an as needed basis only. The Police Department filled the vacant Community Service Officer position and eliminated two (2) Commander positions which were replaced with a Deputy Chief of Police and Sergeant position in 2012. The changes provide for a better distribution of day to day supervision.

General Fund capital improvements total \$2,265,300, which is a return to a more typical year when we averaged \$1.5 million. Evaluations were made of all vehicles, equipment and facilities and only the essential projects were again included in 2013. Large projects include our annual street resurfacing program (\$175,000), corridor enhancements (\$250,000 with \$200,000 funded through a grant program), Dispatch Center radio replacement (\$160,000) and vehicle replacements (\$219,000). We will also address some park improvements in both equipment and facilities that have been deferred for several years. Several improvements are slated for the Village Hall that will be 20 years old in 2013. Also, engineering for two (2) major creek erosion projects will be completed in 2013. We are hopeful that we will be in position to obtain grant funds for these projects in future years, but we need to complete the engineering in order to compete for the grants.

The General Fund reserve has been maintained consistently over the last several years. However, we estimate that the reserve will grow by over \$1 million in 2012, improving our reserve balance to more than the policy of 75% of operating expenses and debt service and goal of 100% to approximately \$9.6 million, which is equal to about 14 months of operating expenses and debt service. We plan to use up to \$1,090,400 of the reserve funds in 2013 to assist with capital projects.

Water and Sewer Fund

Water rates will increase by 2.30% in January 2013. The increase is largely due to an increased wholesale water rate of 1.41%. Although no increase in sanitary sewer rates are proposed, Lake County, our service provider, is

currently conducting a sewer rate study which could increase rates sometime this year. If that occurs, we may need to review the need to increase rates, depending on the increase we receive from Lake County and the time of the year.

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 67% of the total operating budget. Therefore, the Village only has direct control over 33% of the operating costs. We were able to decrease operating expenses by 1.5% or \$19,400 from last year.

A total of only \$675,800 in capital improvements is planned this year. The largest project is year two of the automated meter reading system update and westside reservoir improvements. Utility capital improvements have historically been covered by water and sewer connection fees. However, with limited development projects slated for 2013 and the near future, this funding source has significantly decreased. We are using some of the General Fund 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 \$1,217,000. This fund has no specific minimum balance and the funds are solely used for capital improvements. This is an improvement over the estimated \$1,204,000 at the end of 2012.

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 various site improvements, landscape enhancements and planning for additional improvements for future projects. 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 2013. 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 1.03 miles of Village streets will be resurfaced in 2013.

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**. Overall, the property tax levy will drop by 5.7%.

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

After three (3) years of position reductions (2008-2011), all positions in the organization filled or approved for 2012 will continue in 2013. Overall, the Village will have 72.3 FTEs in 2013. This is a 11.9 FTE decrease from the decrease from the Village's peak employment of 84.2 in 2009, which is equal to a 14% decrease.

Financial Trends/Position

Recent trends for the Village has have been positive with increases in several key revenue sources. Additionally, we also have strong fund balances in the General Fund and Water and Sewer Operating Fund, an expanded commercial base of new businesses that we 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 has been funding capital improvements, and the ability to implement capital projects is improving.

Cash and investment balances can be found on pages 28 and 29. 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 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 2013. I wish to thank the staff members for their thoughtfulness and diligence in preparing this budget.

Sincerely,

VILLAGE OF LINCOLNSHIRE



Bradly J. Burke
Village Manager

Village of Lincolnshire 2013 Annual Budget

BUDGET PROCESS

This Budget document defines Village of Lincolnshire governmental activities for the fiscal year January 1 through December 31, 2013.

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 2013 Budget was held September 10, 2012.

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

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 2013 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.

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2013 BUDGET APPROVAL SCHEDULE

Date/Time	Event	Purpose
7/1/2012	Capital Improvement Program worksheets are distributed to Department Managers	Development of Capital Improvement Program
8/1/2012	Completed Capital Improvement Program worksheets due to Village Manager	Development of Capital Improvement Program
Weeks of 8/20/2012 & 08/27/2012	Capital Improvement worksheets reviewed by Village Manager and returned to Department Managers with comments	Development of Capital Improvement Program
8/1/2012	Operating Worksheets available to Department Managers	Development of Operating Budget
8/2/2012	Letters sent from Village Manager to Village organizations regarding Budget process	Obtain comments or requests for the Budget
8/10/2012	Capital Improvement Program worksheets resubmitted to Village Manager	Development of Capital Improvement Program
7/31/2012	Personnel change requests due from Department Managers to Village Manager	Obtain requests for additional personnel or reorganizations
8/29/2012	Employee meeting held by Village Manager to obtain questions and comments from staff	Obtain comments or requests for the Budget
9/7/2012	Completed Operating Budget worksheets due to Director of Financial Systems	Development of Operating Budget
9/10/2012, 7:00 PM	Special Committee of the Whole Meeting	Mayor & Board of Trustees to discuss goals and objectives for the 2013 Budget
9/10/2012, 7:00 PM	Special Committee of the Whole Meeting	Mayor & Board of Trustees to hear comments/suggestions from organizations and residents
Weeks of 9/10/2012 9/17/2012	Operating and Capital Improvement Program Budget workbooks assembled by Director of Financial Systems and Village Manager	Development of Operating & Capital Improvement Program Budget

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2013 BUDGET APPROVAL SCHEDULE (continued)

Date/Time	Event	Purpose
9/17/2012 & 9/24/2012	Department Manager meetings with Director of Financial Systems and Village Manager	Review Operating and Capital Improvement Program Budget
Week of 10/1/2012	Revisions made to Budget workbooks	Development of Operating & Capital Improvement Program Budget
10/12/2012	Budget workbooks delivered to the Mayor and Board of Trustees	Distribution of Proposed Budget
10/12/2012	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 10/29/2012 & 11/05/2012	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees review of the Budget
11/12/2012	Committee of the Whole Meeting	Public comment on the proposed Budget
Week of 11/26/2012	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees review of the Budget
Week of 12/3/2012	Final revisions made to the Budget by Village Manager	Development of Operating & Capital Improvement Program Budget
12/6/2012	Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
12/7/2012	Public inspection copies of the final Budget at the Village Hall and Library	Allow interested members of the public to review the Budget
12/10/2012 - 7:00 p.m.	Village Board Meeting	Adoption of FY 2011 Budget

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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 lifetime of the capital item.

Guidelines

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

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

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

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

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

Village of Lincolnshire 2013 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 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 194. No new full-time or part-time positions may be created without the approval of the Mayor and Board of Trustees.

Property Tax Levy

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

FINANCIAL RESERVE POLICIES

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

Working Capital

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

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

Village of Lincolnshire 2013 Annual Budget

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 2013 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 2013 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.

Village of Lincolnshire 2013 Annual Budget

FIXED-ASSET ACCOUNTING POLICIES AND PROCEDURES

Definition of a Fixed Asset

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

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

Purchasing Fixed Assets

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

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

The procedures for purchasing fixed assets are:

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

Year-End Procedures

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

Disposition/Transfer of Assets

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

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

Village of Lincolnshire 2013 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 2013 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 2013 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 these changes are immediately reported by the Investment Officer to the Village Manager so appropriate action can be taken to control adverse developments.

Monitoring and Adjusting the Portfolio

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

Internal Controls

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

Short-Term Versus Long-Term Portfolio

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

Short-Term Portfolio Diversification

The Village will diversify use of investment instruments to avoid incurring unreasonable risks inherent in 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 2013 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 2013 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 conducting business with the Village of Lincolnshire, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the Village of Lincolnshire's portfolio. Officers shall subordinate their personal investment transactions to those of the Village of Lincolnshire, particularly with regard to the timing of purchases and sales.

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

Amendment

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

Adoption

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

Village of Lincolnshire 2013 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 2013 Annual Budget
Fiscal Year 2013 Goals and Objectives**

**SHORT TERM GOALS
(To be completed by end of FY2013)**

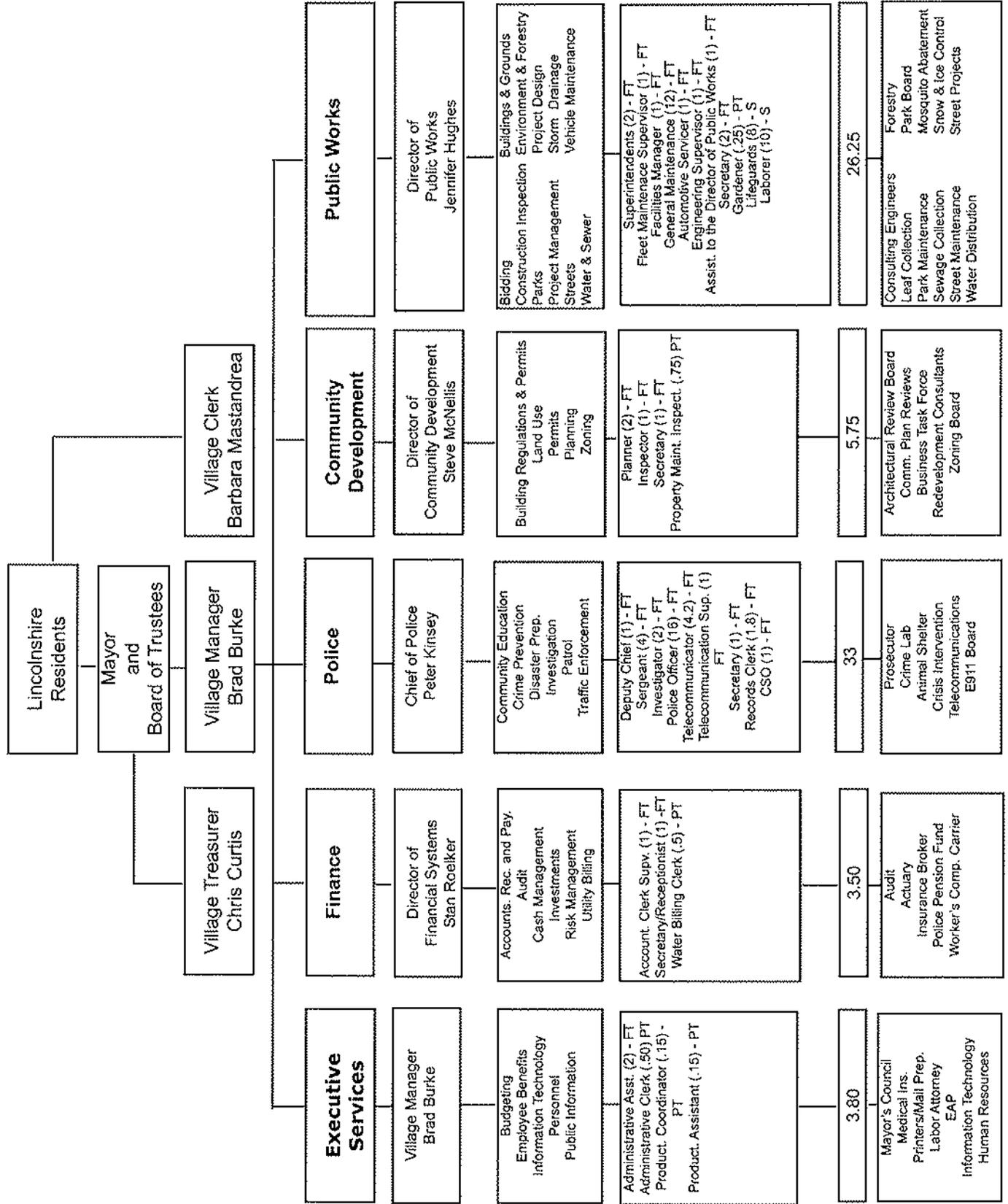
- **MUNICIPAL PARTNERING** (All Departments) Investigate opportunities to partner with other governmental entities for the procurement of goods and services, where practical, and implement such programs.
- **TECHNOLOGY STRATEGIC PLAN UPDATE** (Executive Services--All Departments) – Update the Village’s 2010 Technology Infrastructure Plan. Revise the long range plan for the maintenance and improvement of the various systems as necessary.
- **ORGANIZATION REVIEW/ASSESSMENT** (Executive Services--All Departments) Complete review of departmental staffing /organization structure and provide report and recommendation to Village Board.
- **COMMUNICATION PLAN** (Executive Services -- All Departments) Develop formal communication plan for consideration by Village Board. Plan to include integration of all public information activities including: internet, email, print, social media, and cable television to ensure the Village is proactive and consistent in presenting information about Lincolnshire in communications to public.
- **FINANCIAL TREND MONITORING SYSTEM** (Finance) Implement a financial-condition assessment system that employs financial indicators to analyze the financial condition of a municipality relative to a national grouping of municipalities of comparable size.
- **ECONOMIC DEVELOPMENT SITE VISITS** (Community Development) Continue visiting the top businesses in the community, both those with the greatest employment as well as those that have greatest influence on Lincolnshire’s image and local economy, to gauge experience and level of satisfaction with the community as a whole. Seek information regarding experience interacting with the Staff, their locational “quality of life” and determine if their needs are being met, and what the Village can do to provide assistance.
- **COMMUNITY-WIDE ECONOMIC DEVELOPMENT/MARKETING** (Community Development) Focus on economic development efforts intended to inform the community, seek out new potential investment, and promote Lincolnshire. These efforts will include the creation of an economic development e-newsletter for the Village’s business community, placed on the webpage and forwarded to the appropriate economic development contacts. Marketing activity to include “branding” of the community, as well as the creation of economic development promotional materials.
- **BUILDING DIVISION TECHNOLOGY** (Community Development) Investigate Building Division’s use of technology to improve customer service. Analyze available Building Permitting software to replace the existing ageing BDS permit programs. Review to include investigation and cost benefit analysis of use of digital technology in the field (handheld devices and electronically connected inspection reports and site data), and an analysis of the tools necessary for digital permit/plan submissions.
- **NEIGHBORHOOD WATCH PROGRAMS** (Police Department) Promote citizen involvement in and facilitate creation of “Neighborhood Watch” programs in residential areas of the Village.
- **LESS LETHAL FORCE OPTIONS** (Police Department) Expand and/or enhance less lethal force options available to sworn personnel.
- **SQUAD ROOM** (Police Department) Explore re-design of Squad Room to accommodate storage of individual officer case files, addition of computer workstation, and upgrade of kitchenette area.

- **PARKS COMMUNITY BEAUTIFICATION PROGRAM** (Public Works) Implement annual project of conducting work days in parks based upon pilot project completed in 2012.
- **AUTOMATIC WATER METERING SYSTEMS** (Public Works) Implement year one of a four year program to change out water meters throughout the Village to an automated system.
- **BIKE PATH LONG-RANGE PLAN** (Public Works) Inspect all bike paths and develop a long-range maintenance and improvement plan.
- **TREE INVENTORY** (Public Works) Update the Village's tree inventory and update the long-range master plan for the maintenance, care, and planting of trees.

LONG-TERM GOALS

- **ZONING ORDINANCE** (Community Development) Continue the comprehensive review of the Village's Zoning Code, on a chapter-by-chapter basis, and adopt necessary revisions that provide information and regulations incorporating current industry standards, as they appropriately apply to the values of Lincolnshire. Additionally, revise ordinance language and structure so it is more intuitive and user-friendly.
- **ANNEXATION OF DESIRABLE PROPERTIES** (Community Development) 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 STRONG AESTHETIC DEVELOPMENT STANDARDS** (Community Development) Continue to work with representatives of the development community and business leaders to achieve superior design in site layout, landscaping and building design for residential and commercial developments, in order to provide positive contributions to the established and evolving character of the Village. Focus on updating the "Village Center Design Guidelines", to better describe the design concepts currently required in the Downtown area.
- **DOWNTOWN DEVELOPMENT** (Community Development/Public Works) Complete any remaining infrastructure improvements, and the final design details for the Downtown Triangle, including landscaping and green space development. Market the remaining parcels for development, and work with potential developers to insure the appropriate site layout, tenant mix and design details.
- **PROCUREMENT MANUAL** (Finance) Review and update the Village's internal controls as they relate to the Village's procurement process.
- **RECORDS CONVERSION** (Finance) Restart the conversion of Village archival records from paper to digital format.
- **COLLABORATIVE RELATIONSHIPS** (Police Department) Continue to identify opportunities to collaborate with residents and community organizations to accomplish the department's crime control mission.
- **EMERGENCY PLANNING** (Police/Public Works) Conduct annual exercises and evaluations of the Village's Emergency Response Plan.
- **SUSTAINABLE COMMUNITY** (Public Works) Investigate additional methods and alternatives to improve municipal operations with "green" initiatives which are economically and environmentally sound through education, research, and evaluation.

VILLAGE OF LINCOLNSHIRE
Organizational Chart (2013) - 72.3 FTEs*



Department:

Department Manager:

Main Departmental Responsibilities:

Departmental Staffing Levels:

* Full Time Equivalent Employees:

Department has Oversight of These Areas:

Village of Lincolnshire 2013 Annual Budget

VILLAGE OFFICIALS

Village Board of Trustees	Term Expiration
Mayor Brett Blomberg	2015
Trustee Mara Grujanac	2015
Trustee Tom McDonough	2015
Trustee Dan Servi	2015
Trustee Elizabeth Brandt	2013
Trustee Karen Feldman	2013
Trustee David Saltiel	2013
Village Clerk Barbara Mastandrea	2015
Village Treasurer Christopher Curtis	NA

APPOINTED BOARDS

Architectural Review Board

Wes Grover, Chairman	2015
Ramesh Gulate	2013
Roger Hardnock	2013
Cherise Kennerly	2015
Peter Schlecht	2014
Vacant - Alternate	

Park Board

Ken Borgerding, Chairman	2010
Lee Campbell	2012
Jamie Godshalk	2010
Dan Hartman	2013
Ted Heiser	2009
Kelly Dupont	2015
Vacant	
Alternate (Vacant)	

Police Pension Fund Board

Steven Lee, President	2013
Mickey Herst	2014
Adam Hyde	2013
Patrick Quillinan	2013
Jamie Watson	2013

Zoning Board

Brian Manion, Chairman	2017
Gary Kalina	2014
Gerald Leider	2014
Michael Van de Kerckhove	2015
Vacant	
Vacant	

Village of Lincolnshire 2013 Annual Budget

MANAGEMENT TEAM

Bradly J. Burke
Village Manager

Jennifer M. Hughes
Director of Public Works

Stephen M. McNellis
Director of Community Development

Peter D. Kinsey
Chief of Police

Stanley R. Roelker
Director of Financial Systems

MANAGEMENT SUPPORT

Candy Normandy, Secretary
Finance

Gilda Jacobson, Secretary
Police

Linda Jones, Secretary
Community Development

Kimberly Jurco, Secretary
Public Works

Leslie Ulibarri, Administrative Assistant
Executive Services

Village of Lincolnshire 2013 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 23-25 followed by a summary of available fund balances.

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

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Village of Lincolnshire 2013 Annual Budget
Revenue Summary by Fund

Fund	2010 Actual	2011 Actual	2012 Budget	2012 Est.	Budget 2013
General Fund	\$ 8,469,147	\$ 9,969,320	\$ 10,185,600	\$ 10,557,700	\$ 11,567,500
Water & Sewer Fund	\$ 3,845,382	\$ 3,845,821	\$ 3,846,700	\$ 3,971,000	\$ 3,887,500
Water & Sewer Improvements Fund	\$ 287,389	\$ 296,105	\$ 711,000	\$ 804,900	\$ 1,115,200
Motor Fuel Tax Fund	\$ 216,569	\$ 208,980	\$ 217,000	\$ 217,200	\$ 175,200
Police Pension Fund	\$ 2,522,293	\$ 1,277,869	\$ 1,979,900	\$ 1,719,200	\$ 1,651,000
Illinois Municipal Retirement Fund	\$ 773,277	\$ 701,284	\$ 681,500	\$ 680,600	\$ 699,800
Vehicle Maintenance Fund	\$ 480,602	\$ 449,664	\$ 522,300	\$ 522,300	\$ 523,600
Tax Increment Finance District Fund	\$ 1,775,156	\$ 1,617,266	\$ 1,681,300	\$ 3,357,500	\$ 3,682,400
E911 Fund	\$ 490,551	\$ 544,341	\$ 458,200	\$ 444,400	\$ 457,900
Park Development Fund	\$ 283,371	\$ 29,106	\$ -	\$ 300	\$ -
SSA No. 1 Fund	\$ -	\$ -	\$ 382,400	\$ 19,500	\$ 500
TOTAL	\$ 19,143,737	\$ 18,939,756	\$ 20,665,900	\$ 22,294,600	\$ 23,760,600

Village of Lincolnshire 2013 Annual Budget
Expenditure Summary by Fund

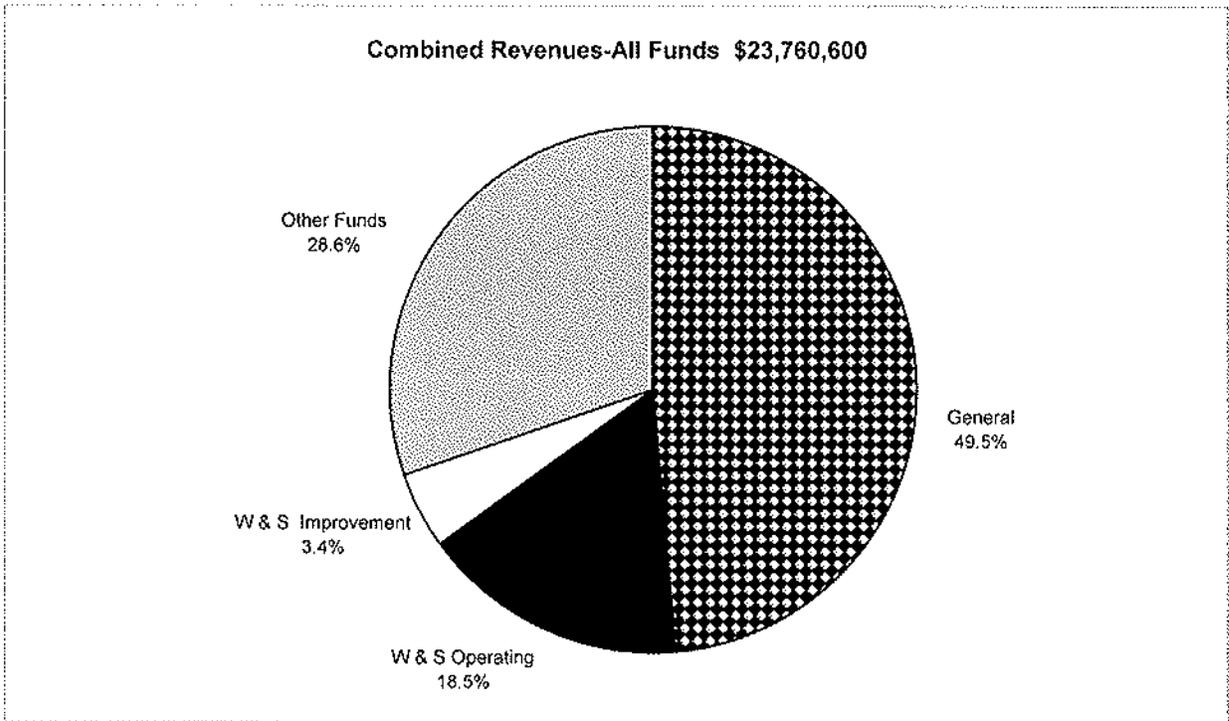
Fund	2010 Actual	2011 Actual	2012 Budget	2012 Est.	Budget 2013
General Fund					
Executive Services	\$ 386,957	\$ 380,466	\$ 299,000	\$ 292,900	\$ 253,700
Finance	\$ 222,267	\$ 223,373	\$ 231,300	\$ 228,200	\$ 239,000
Legal	\$ 134,257	\$ 126,614	\$ 132,000	\$ 128,000	\$ 136,100
Police	\$ 2,683,953	\$ 2,684,118	\$ 3,109,700	\$ 2,794,600	\$ 3,221,400
Community Development	\$ 530,073	\$ 448,122	\$ 455,700	\$ 448,410	\$ 506,400
Public Works					
Administration	\$ 192,330	\$ 190,630	\$ 215,100	\$ 209,350	\$ 219,500
Streets	\$ 1,070,125	\$ 1,050,456	\$ 1,432,500	\$ 1,373,500	\$ 1,886,500
Parks & Grounds	\$ 689,853	\$ 861,796	\$ 824,000	\$ 849,100	\$ 1,130,200
Recreation	\$ 189,188	\$ -	\$ -	\$ -	\$ -
Environmental Services	\$ 433,649	\$ 377,256	\$ 788,400	\$ 680,000	\$ 904,500
Buildings	\$ 158,185	\$ 170,751	\$ 235,800	\$ 222,500	\$ 311,000
Capital Debt	\$ 780,907	\$ 1,002,559	\$ 1,457,000	\$ 1,456,200	\$ 1,772,000
Insurance/Common Expenses	\$ 997,403	\$ 922,283	\$ 995,700	\$ 954,300	\$ 987,200
TOTAL	\$ 8,469,147	\$ 8,438,424	\$ 10,176,200	\$ 9,637,060	\$ 11,567,500
Water & Sewer Fund					
Administration	\$ 597,092	\$ 586,259	\$ 625,200	\$ 599,600	\$ 594,700
Operations	\$ 3,157,150	\$ 3,099,170	\$ 3,187,200	\$ 3,268,800	\$ 3,280,100
TOTAL	\$ 3,754,242	\$ 3,685,429	\$ 3,812,400	\$ 3,868,400	\$ 3,874,800
Water & Sewer Improvements Fund	\$ 287,389	\$ 296,105	\$ 652,300	\$ 759,600	\$ 863,100
Motor Fuel Tax Fund	\$ 240,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 175,000
Police Pension Fund	\$ 553,796	\$ 758,663	\$ 1,979,900	\$ 845,000	\$ 1,651,000
Illinois Municipal Retirement Fund	\$ 526,118	\$ 687,856	\$ 681,500	\$ 672,000	\$ 699,800
Vehicle Maintenance Fund	\$ 477,336	\$ 449,664	\$ 522,300	\$ 482,600	\$ 523,600
Tax Increment Finance District Fund	\$ 1,775,156	\$ 1,093,497	\$ 1,003,200	\$ 3,814,200	\$ 3,682,400
E911 Fund	\$ 490,551	\$ 435,303	\$ 449,900	\$ 439,900	\$ 457,900
Park Development Fund	\$ 283,371	\$ 29,106	\$ 35,000	\$ 26,100	\$ -
SSA No. 1 Fund	\$ -	\$ -	\$ 381,800	\$ 12,700	\$ 6,900
GRAND TOTAL	\$ 16,857,106	\$ 16,054,047	\$ 19,874,500	\$ 20,737,560	\$ 23,502,000

Village of Lincolnshire 2013 Annual Budget
Expenditure Summary by Activity

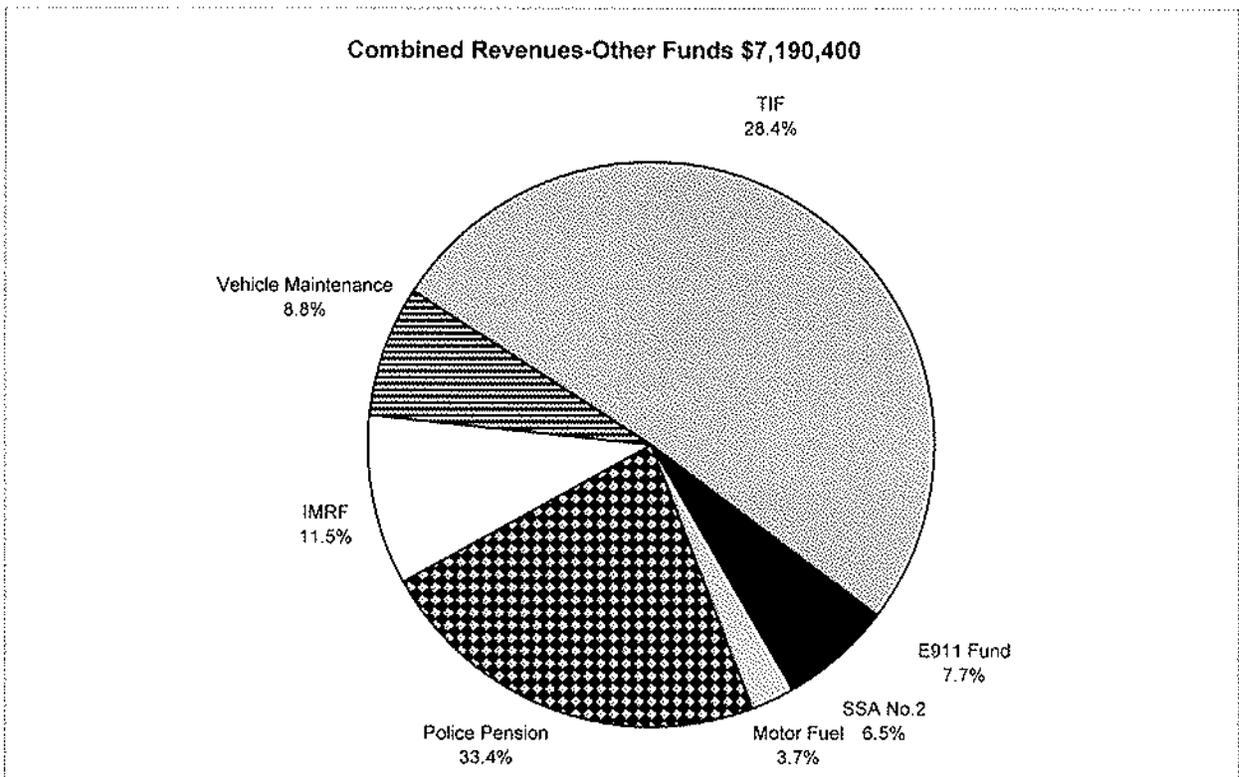
Account Activity	2010 Actual	2011 Actual	2012 Budget	2012 Est.	Budget 2013
General Fund - Operating					
Executive Services	\$ 386,957	\$ 380,466	\$ 299,000	\$ 292,900	\$ 253,700
Finance	\$ 222,267	\$ 223,373	\$ 231,300	\$ 228,200	\$ 235,800
Legal	\$ 134,257	\$ 126,614	\$ 132,000	\$ 128,000	\$ 136,100
Police	\$ 2,683,953	\$ 2,626,966	\$ 2,795,100	\$ 2,658,300	\$ 2,945,800
Community Development	\$ 530,073	\$ 448,122	\$ 455,700	\$ 448,410	\$ 478,900
Public Works	\$ 2,405,609	\$ 2,181,159	\$ 2,480,100	\$ 2,361,850	\$ 2,506,800
Insurance/Common Expenses	\$ 997,068	\$ 920,140	\$ 981,200	\$ 953,800	\$ 973,100
TOTAL	\$ 7,360,184	\$ 6,906,840	\$ 7,374,400	\$ 7,071,460	\$ 7,530,200
Special Revenue - Operating					
Vehicle Maintenance Fund	\$ 477,336	\$ 449,664	\$ 522,300	\$ 482,600	\$ 511,900
E911 Fund	\$ 490,551	\$ 435,303	\$ 449,900	\$ 439,900	\$ 457,900
Tax Increment Finance District Fund	\$ 17,208	\$ 46,127	\$ 24,000	\$ 35,000	\$ 10,100
Park Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -
SSA No. 1 Fund	\$ -	\$ -	\$ 12,200	\$ 12,700	\$ 6,900
TOTAL	\$ 985,095	\$ 931,094	\$ 1,008,400	\$ 970,200	\$ 986,800
Debt Service - by Fund					
General Fund	\$ 583,907	\$ 548,705	\$ 482,000	\$ 481,200	\$ 481,600
Water and Sanitary Sewer Fund	\$ 197,017	\$ 192,144	\$ 187,300	\$ 187,300	\$ 187,300
Tax Increment Finance District Fund	\$ 1,397,362	\$ 887,332	\$ 579,200	\$ 579,200	\$ 2,872,600
E911 Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Park Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -
SSA No. 1 Fund	\$ -	\$ -	\$ 9,600	\$ -	\$ -
TOTAL	\$ 2,178,286	\$ 1,628,181	\$ 1,258,100	\$ 1,247,700	\$ 3,541,500
Capital Projects - by Fund					
General Fund	\$ 328,056	\$ 529,025	\$ 1,344,800	\$ 1,109,400	\$ 2,265,300
Water & Sewer Improvements Fund	\$ 90,372	\$ 103,961	\$ 465,000	\$ 572,300	\$ 675,800
Motor Fuel Tax Fund	\$ 240,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 175,000
Vehicle Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ 11,700
Tax Increment Finance District Fund	\$ 360,586	\$ 160,038	\$ 400,000	\$ 3,200,000	\$ 799,700
E911 Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Park Development Fund	\$ 93,371	\$ 29,106	\$ -	\$ 15,500	\$ -
SSA No. 1 Fund	\$ -	\$ -	\$ 360,000	\$ -	\$ -
TOTAL	\$ 1,112,385	\$ 1,002,130	\$ 2,749,800	\$ 5,077,200	\$ 3,927,500
Fund Transfers					
General Fund	\$ 197,000	\$ 453,854	\$ 975,000	\$ 975,000	\$ 1,290,400
Water and Sanitary Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Park Development Fund	\$ 190,000	\$ -	\$ 35,000	\$ 10,600	\$ -
TOTAL	\$ 387,000	\$ 453,854	\$ 1,010,000	\$ 985,600	\$ 1,290,400
Enterprise - Operating					
Water and Sanitary Sewer Fund	\$ 3,754,242	\$ 3,685,429	\$ 3,812,400	\$ 3,868,400	\$ 3,874,800
TOTAL	\$ 3,754,242	\$ 3,685,429	\$ 3,812,400	\$ 3,868,400	\$ 3,874,800
Employee Pensions					
Illinois Municipal Retirement Fund	\$ 526,118	\$ 687,856	\$ 681,500	\$ 672,000	\$ 699,800
Police Pension Fund	\$ 553,796	\$ 758,663	\$ 1,979,900	\$ 845,000	\$ 1,651,000
TOTAL	\$ 1,079,914	\$ 1,446,519	\$ 2,661,400	\$ 1,517,000	\$ 2,350,800
GRAND TOTAL	\$ 16,857,106	\$ 16,054,047	\$ 19,874,500	\$ 20,737,560	\$ 23,502,000

Village of Lincolnshire 2013 Annual Budget
Combined Revenues

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

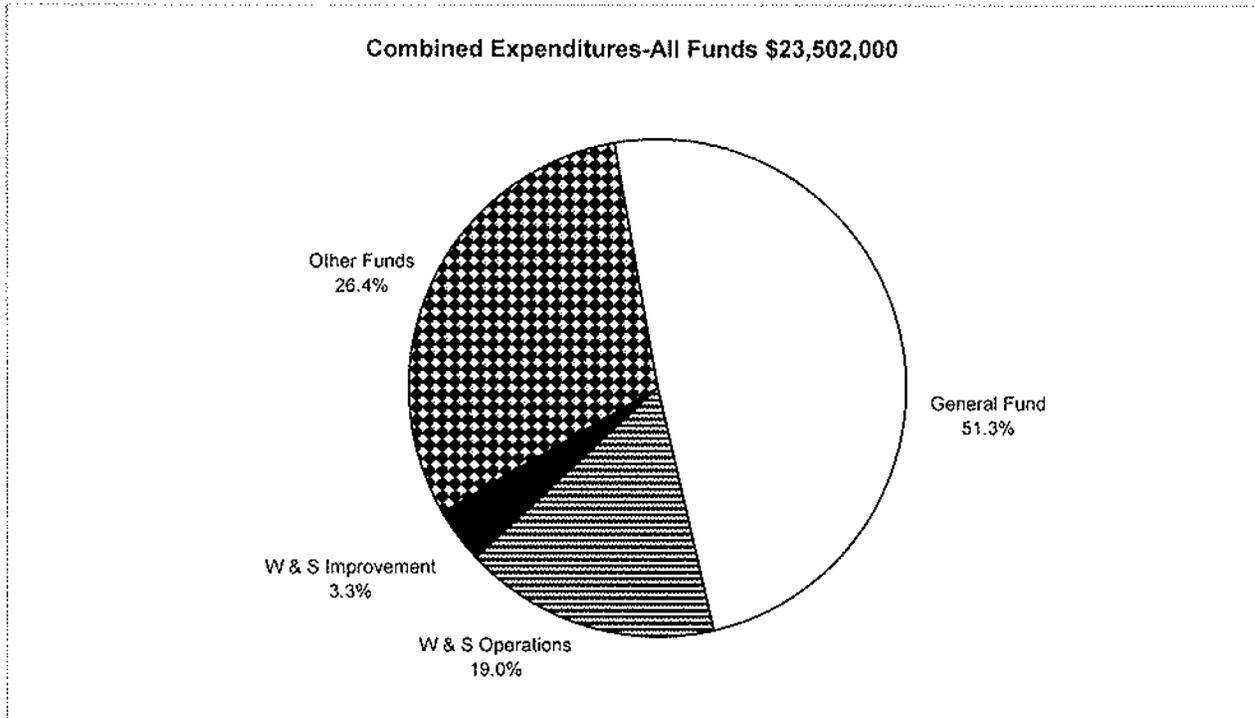


Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

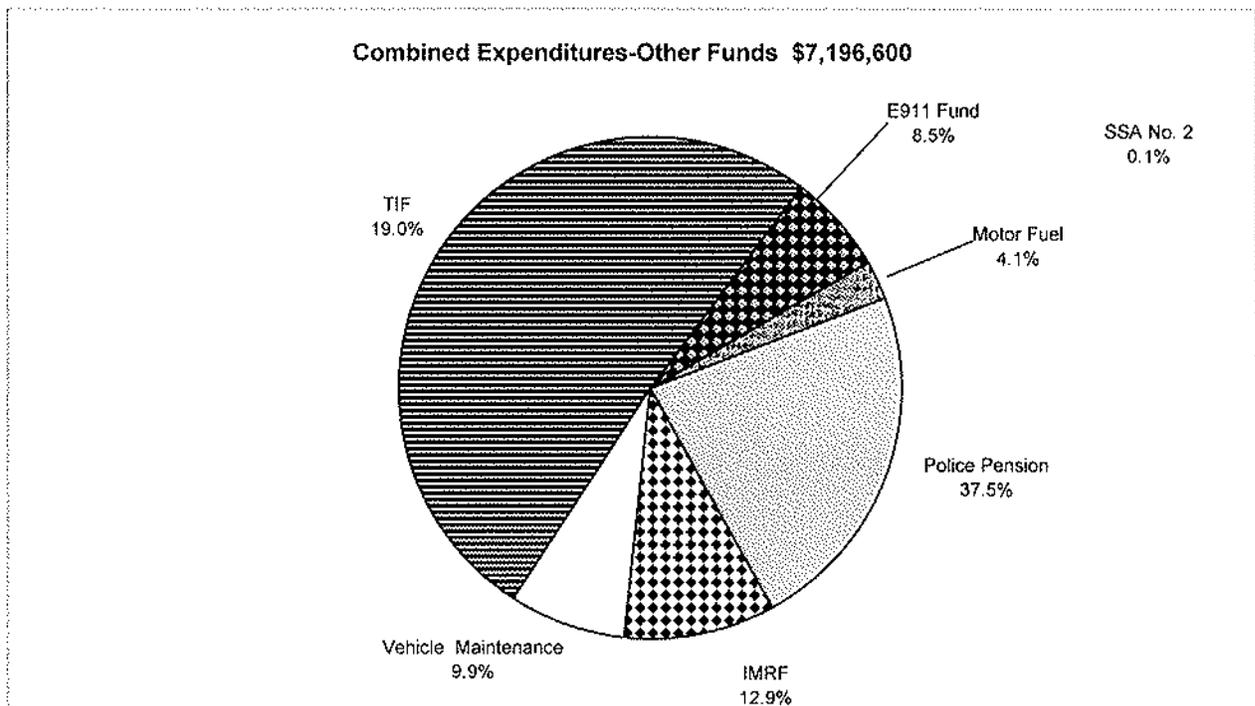


Village of Lincolnshire 2013 Annual Budget
Combined Expenditures

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 2013 Annual Budget

**Summary of 2012 Receipts and Expenditures
All Funds**

Fund	Fund Balance 12/31/2011	Est. RE Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Estimated Disbursemts.	Est. Fund Bal. 12/31/12
General Fund	\$ 9,590,075	\$ -	\$ 10,557,700	\$ 20,147,775	\$ 9,637,060	\$ 10,540,715
Water & Sewer Fund	\$ 1,102,118	\$ -	\$ 3,971,000	\$ 5,073,118	\$ 3,868,400	\$ 1,204,718
W&S Improvements Fund	\$ 32,376	\$ -	\$ 804,900	\$ 837,276	\$ 759,600	\$ 77,676
Motor Fuel Tax Fund	\$ 71,948	\$ -	\$ 217,200	\$ 289,148	\$ 180,000	\$ 109,148
Police Pension Fund	\$ 14,868,201	\$ 959,200	\$ 760,000	\$ 16,587,401	\$ 845,000	\$ 15,742,401
IMRF Fund	\$ 89,992	\$ 475,400	\$ 205,200	\$ 770,592	\$ 672,000	\$ 98,592
Vehicle Maintenance Fund	\$ -	\$ -	\$ 522,300	\$ 522,300	\$ 522,300	\$ -
TIF District Fund	\$ 849,979	\$ -	\$ 3,357,500	\$ 4,207,479	\$ 3,814,200	\$ 393,279
E911 Fund	\$ 99,295	\$ -	\$ 444,400	\$ 543,695	\$ 439,900	\$ 103,795
Park Development Fund	\$ 25,810	\$ -	\$ 300	\$ 26,110	\$ 26,100	\$ 10
SSA No. 2 Fund	\$ -	\$ 17,900	\$ 1,600	\$ 19,500	\$ 12,700	\$ 6,800
GRAND TOTAL	\$ 26,729,794	\$ 1,452,500	\$ 20,842,100	\$ 49,024,394	\$ 20,777,260	\$ 28,277,134

**Summary of 2013 Receipts and Expenditures
All Funds**

Fund	Est. Fund Bal. 1/01/13	Est. RE Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursemts.	Est. Fund Bal. 12/31/13
General Fund	\$ 10,540,715	\$ -	\$ 10,686,300	\$ 21,227,015	\$ 11,567,500	\$ 9,659,515
Water & Sewer Fund	\$ 1,204,718	\$ -	\$ 3,887,500	\$ 5,092,218	\$ 3,874,800	\$ 1,217,418
W&S Improvements Fund	\$ 77,676	\$ -	\$ 1,115,200	\$ 1,192,876	\$ 863,100	\$ 329,776
Motor Fuel Tax Fund	\$ 109,148	\$ -	\$ 175,200	\$ 284,348	\$ 175,000	\$ 109,348
Police Pension Fund	\$ 15,742,401	\$ 856,800	\$ 794,200	\$ 17,393,401	\$ 1,651,000	\$ 15,742,401
IMRF Fund	\$ 98,592	\$ 490,300	\$ 209,500	\$ 798,392	\$ 699,800	\$ 98,592
Vehicle Maintenance Fund	\$ -	\$ -	\$ 523,600	\$ 523,600	\$ 523,600	\$ -
TIF District Fund	\$ 393,279	\$ -	\$ 2,880,500	\$ 3,273,779	\$ 3,682,400	\$ (408,621)
E911 Fund	\$ 103,795	\$ -	\$ 388,900	\$ 492,695	\$ 457,900	\$ 34,795
Park Development Fund	\$ 10	\$ -	\$ -	\$ 10	\$ -	\$ 10
SSA No. 2 Fund	\$ 6,800	\$ 400	\$ 100	\$ 7,300	\$ 6,900	\$ 400
GRAND TOTAL	\$ 28,277,134	\$ 1,347,500	\$ 20,661,000	\$ 50,285,634	\$ 23,502,000	\$ 26,783,634

Village of Lincolnshire 2013 Annual Budget
Summary of Available Fund Balances

Fund	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2012 Estimate	FY2013 Budget	Minimum Fund Balance if required
General Fund	\$ 8,150,295	\$ 9,590,075	\$ 8,940,375	\$ 10,540,715	\$ 9,659,515	\$ 7,856,400
Water & Sewer Fund	\$ 930,738	\$ 1,102,118	\$ 1,102,738	\$ 1,204,718	\$ 1,217,418	\$ 762,480
W&S Improvements Fund	\$ 119,148	\$ 32,376	\$ 177,848	\$ 77,676	\$ 329,776	\$ -
Motor Fuel Tax Fund	\$ 42,968	\$ 71,948	\$ 37,418	\$ 109,148	\$ 109,348	\$ -
Police Pension Fund	\$ 14,344,395	\$ 14,868,201	\$ 15,778,895	\$ 15,742,401	\$ 15,742,401	\$ -
IMRF Fund	\$ 76,564	\$ 89,992	\$ 76,564	\$ 98,592	\$ 98,592	\$ -
Vehicle Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF District Fund	\$ 316,210	\$ 849,979	\$ 1,522,410	\$ 393,279	\$ (408,621)	\$ -
E911 Fund	\$ (9,308)	\$ 99,295	\$ 95,792	\$ 103,795	\$ 34,795	\$ -
Park Development Fund	\$ 53,181	\$ 25,810	\$ 600	\$ 10	\$ 10	\$ -
SSA No. 1A Fund	\$ -	\$ -	\$ -	\$ 6,800	\$ 400	\$ -
GRAND TOTAL	\$ 24,024,191	\$ 26,729,794	\$ 27,732,640	\$ 28,277,134	\$ 26,783,634	

Significant Changes in Fund Balances

General Fund - None

Water & Sewer Improvement Fund -

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 -

E-911 Fund -

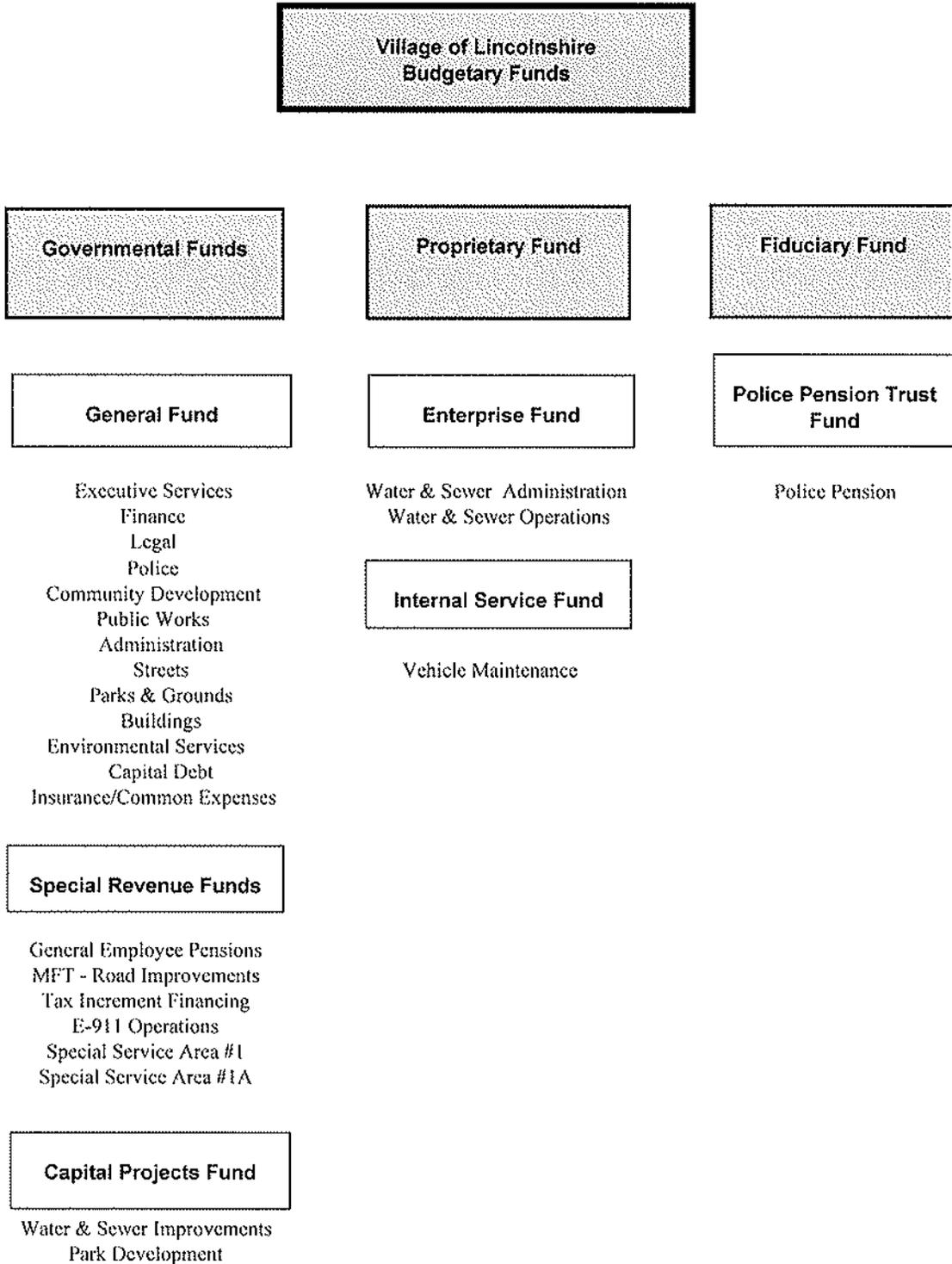
Park Development Fund - None

**COMBINED
SUMMARY OF REVENUES
AND
EXPENDITURES**

Fiscal Year 2013

Revenues	FY2011	FY2012	FY2013	Special Revenue	Enterprise	Pensions
	Totals Actual	Totals Estimated	Totals Approved			
Est Beginning Fund Balance						
Taxes	\$ 11,884,092	\$ 12,396,100	\$ 28,277,134	\$ 613,032	\$ 1,282,394	\$ 15,840,993
Licenses & Fees	\$ 4,637,814	\$ 4,880,100	\$ 12,223,800	\$ 1,740,400	-	\$ 1,347,100
Fines & Forfeitures	\$ 489,422	\$ 504,700	\$ 4,709,600	\$ 306,000	\$ 3,898,800	-
Allotments, Grants, Reimb.	\$ 419,116	\$ 400,800	\$ 515,000	-	-	-
Miscellaneous	\$ 263,903	\$ 189,200	\$ 619,700	\$ 175,000	-	-
Other Revenue	\$ 835,030	\$ 1,469,200	\$ 268,200	\$ 63,500	\$ 10,500	\$ 194,200
Total	\$ 18,529,377	\$ 19,840,100	\$ 20,718,100	\$ 3,968,700	\$ 3,912,300	\$ 2,150,800
Expenditures						
Personal Services	\$ 5,421,292	\$ 5,304,000	\$ 5,598,300	\$ 4,548,100	\$ 608,300	\$ -
Contractual Services	\$ 5,022,733	\$ 5,359,400	\$ 5,537,400	\$ 2,152,400	\$ 3,062,600	\$ 100,000
Commodities	\$ 139,285	\$ 203,100	\$ 209,400	\$ 174,400	\$ 8,400	\$ -
Other Charges	\$ 2,386,572	\$ 2,547,860	\$ 3,397,500	\$ 655,300	\$ 177,300	\$ 2,250,800
Capital Outlay	\$ 1,002,130	\$ 5,077,200	\$ 3,927,500	\$ 2,265,300	\$ 986,400	\$ -
Total	\$ 13,972,012	\$ 18,491,560	\$ 18,670,100	\$ 9,795,500	\$ 4,550,600	\$ 2,350,800
Other Financing Sources						
Interfund Transfers In		\$ 1,290,400	\$ -	\$ -	\$ 1,090,400	\$ 200,000
Interfund Transfers (Out)		\$ (1,290,400)	\$ (1,290,400)	\$ -	\$ -	\$ -
Interfund Loans In		\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Loans (Out)		\$ -	\$ -	\$ -	\$ -	\$ -
External Loans In		\$ -	\$ -	\$ -	\$ -	\$ -
External Loans (Out)		\$ (3,541,500)	\$ (481,600)	\$ (2,872,600)	\$ (187,300)	\$ -
Use of Reserves		\$ 148,300	\$ 881,200	\$ (732,900)	\$ -	\$ -
Total	\$ -	\$ (3,393,200)	\$ (890,800)	\$ (3,605,500)	\$ 903,100	\$ 200,000
Revenues & Other Financing Sources Over Expenditures		\$ (1,345,200)	\$ -	\$ (1,610,000)	\$ 264,800	\$ -
Ending Fund Balance		\$ 22,128,795	\$ 10,540,715	\$ (996,968)	\$ 1,547,194	\$ 15,840,993

Village of Lincolnshire Fund Structure



Village of Lincolnshire 2013 Annual Budget

Major Fund Descriptions

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

MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

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

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

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

TAX INCREMENTAL FINANCING FUND (TIF)

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

NON-MAJOR GOVERNMENTAL FUNDS

MOTOR FUEL TAX FUND

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

E911 FUND

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

PARK DEVELOPMENT FUND

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

SPECIAL SERVICE AREA NO. 1

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

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.

Village of Lincolnshire 2013 Annual Budget

Major Fund Descriptions

NON-MAJOR PROPRIETARY FUNDS

INTERNAL SERVICE FUND

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

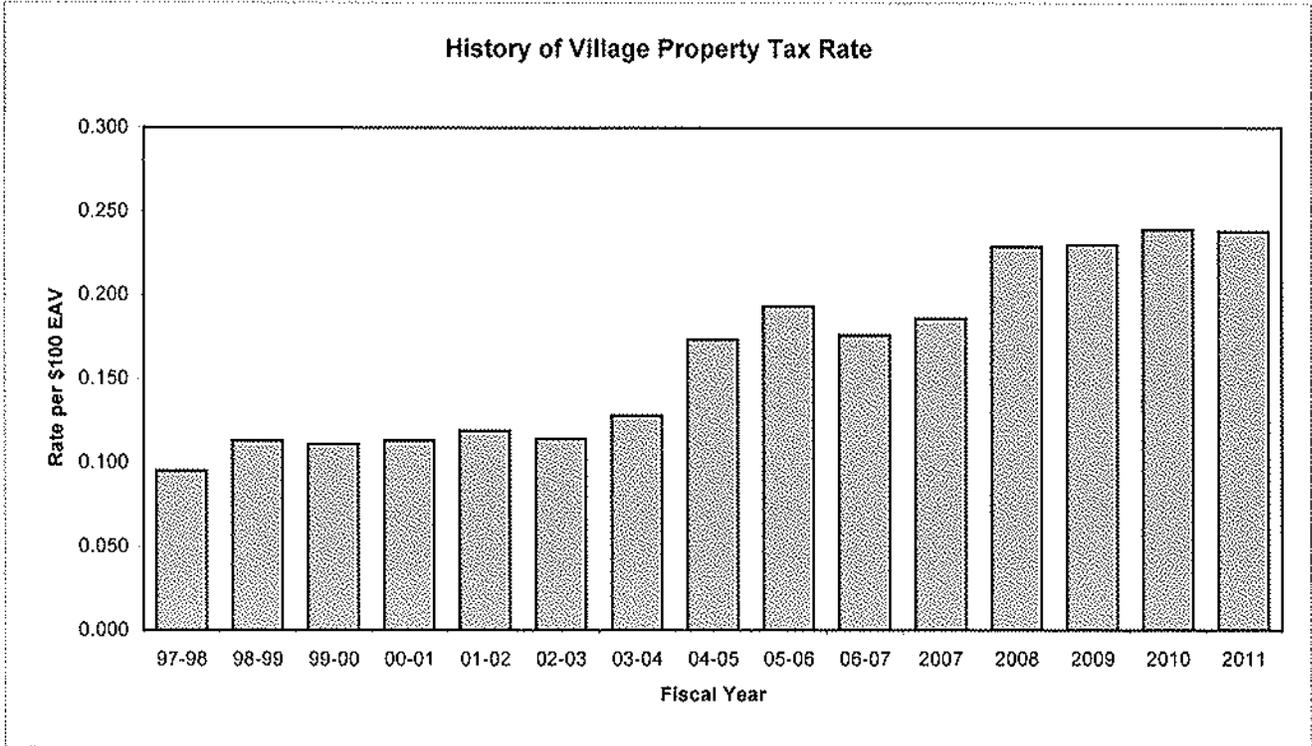
POLICE PENSION FUND

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

Village of Lincolnshire 2013 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 (2010 tax year)</u>	\$ 604,496,224
Debt limit-8.625% of assessed valuation	52,137,799
Amount of general obligation debt	0
<u>Debt Margin allowed</u>	\$ 552,358,425

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 2013 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.

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

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

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

TIF PROPERTY PURCHASE - \$4,000,000 was borrowed in 2001 to facilitate the purchase of approximately 15 acres of property in the downtown redevelopment area. The old structures were removed and the Village is currently working on plans for the area to be redeveloped with retail and office development. In 2011, the balance of \$2,665,000 was refinanced to take advantage of lower interest rates. The new rate is 2.9%.

INTERNAL LOAN

SSA INFRASTRUCTURE IMPROVEMENTS - In 2012 the Village plans to borrow \$150,000 from the General Fund to install a new traffic signal at the intersection of Route 22 and Westminster Way/Hewitt Drive. The loan is being paid over twenty (20) years through a special tax and will be retired in 2032.

Village of Lincolnshire 2013 Annual Budget
Summary of Long-Term Debt

Purpose	Maturity Date	Original Debt	Current Debt		Balance 1/1/2011
			Principal	Interest	
<u>EXTERNAL LOANS</u>					
Consolidated Loan (Schelter Road and Park Property Purchase Loan)*	2018	\$4,840,000	\$2,859,542	\$270,740	\$3,130,282
TIF Property Purchase*	2016	\$2,665,000	\$2,424,723	\$181,702	\$2,606,425
Water and Sewer Improvements*	2018	\$2,200,000	\$1,112,044	\$105,287	\$1,217,331
Total		\$9,705,000	\$6,396,309	\$557,729	\$6,954,038
<u>INTERNAL LOANS</u>					
SSA No. 1 Infrastructure Improvement	2031	\$150,000	\$150,000	\$41,796	\$191,796
Total		\$150,000	\$150,000	\$41,796	\$191,796
Total All Loans		\$9,855,000	\$6,546,309	\$599,525	\$7,145,834

*Schelter Road Reconstruction Loan, Park Property Purchase, Water and Sewer Improvements Loan and TIF Property Purchased Loan were refinanced in 2011.

*The Schelter Road Loan was originally \$1,540,000 and the Park Property Loan was originally \$3,300,000.

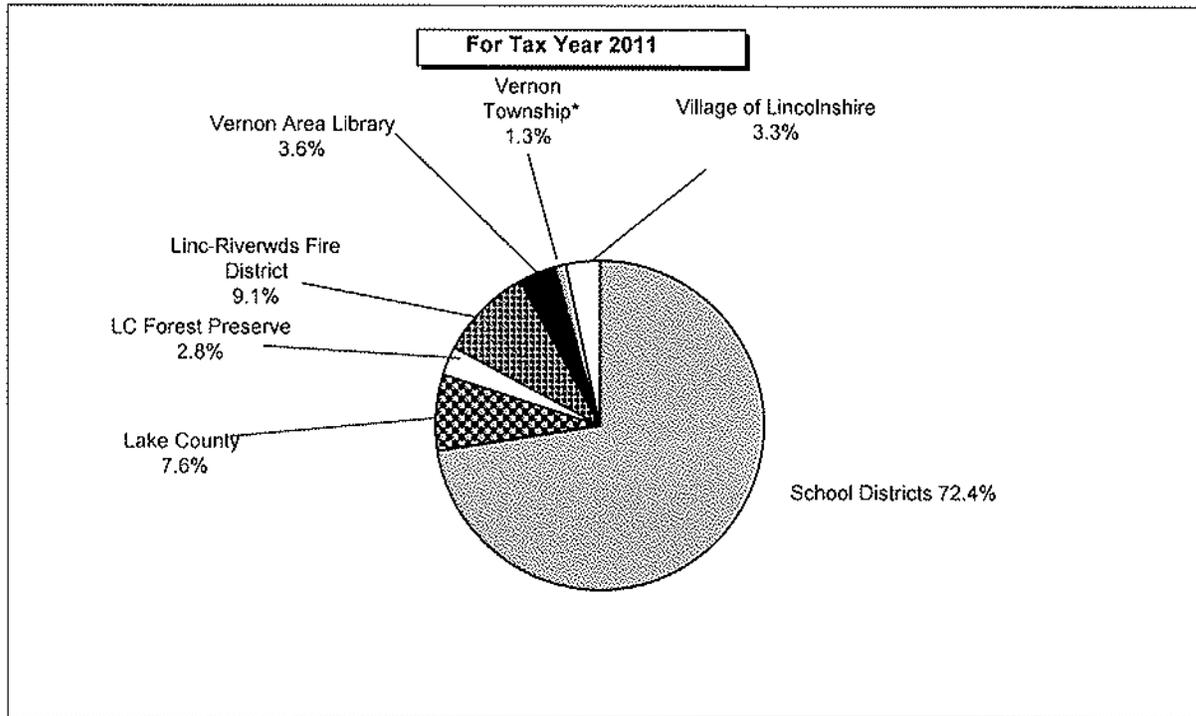
*The outstanding TIF Loan balance was \$2,665,000 at the time of refinancing.

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 2013 Annual Budget
Summary of Long-Term Debt
Annual Debt Service Requirements

	2013	2014	2015	2016	Remaining Years	Total
<u>GENERAL FUND</u>						
Consolidated Loan (North Park and Schelter Road)	\$481,582	\$481,582	\$481,582	\$481,582	\$722,372	\$2,648,700
Total	\$481,582	\$481,582	\$481,582	\$481,582	\$722,372	\$2,648,700
<u>WATER & SEWER FUND</u>						
Water & Sewer Improvement	\$ 187,282	\$ 187,282	\$ 187,282	\$ 187,282	\$280,921	\$1,030,049
Total	\$187,282	\$187,282	\$187,282	\$187,282	\$280,921	\$1,030,049
<u>TIF FUND</u>						
Land Acquisition Loan	\$579,206	\$579,206	\$579,206	\$289,601	\$0	\$2,027,219
Total	\$579,206	\$579,206	\$579,206	\$289,601	\$0	\$2,027,219
<u>SSA No. 1A FUND</u>						
Internal Loan	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$1,248,070	\$1,248,070	\$1,248,070	\$958,465	\$1,003,293	\$5,705,968

Village of Lincolnshire 2013 Annual Budget
Distribution of Property Tax Dollars



An average home with a value of \$500,000 will pay a total property tax of \$11,997 of which \$393 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, 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 2013 Annual Budget
Area Tax Rate Comparisons

Individual Taxing Body Rates

Entity	2005	2006	2007	2008	2009	2010	2011
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	0.099	0.096	0.095	0.095	0.102	0.110	0.122
Village of Lincolnshire	0.193	0.176	0.186	0.229	0.230	0.239	0.238
Village of Libertyville	0.451	0.435	0.429	0.429	0.436	0.466	0.497
Village of Deerfield	0.447	0.365	0.356	0.356	0.369	0.443	0.605
City of Highland Park	0.561	0.532	0.517	0.517	0.536	0.586	0.643
Village of Lake Bluff	0.563	0.542	0.477	0.477	0.556	0.624	0.678
Village of Buffalo Grove	0.608	0.633	0.649	0.649	0.750	0.797	0.852
City of Lake Forest	0.911	0.869	0.851	0.851	0.902	0.990	1.035
Village of Mundelein	1.134	1.123	1.120	1.120	1.179	1.227	1.344
School District 103	1.836	2.212	2.207	2.200	2.201	2.378	2.558
School District 125	2.112	2.134	2.114	2.139	2.185	2.306	2.465
College of Lake County (532)	0.197	0.195	0.192	0.196	0.200	0.218	0.240
Lake County	0.454	0.450	0.444	0.453	0.464	0.505	0.554
Lake County Forest Preserve	0.210	0.204	0.201	0.199	0.200	0.198	0.201
Vernon Township	0.051	0.051	0.050	0.049	0.050	0.054	0.057
Vernon Road & Bridge	0.022	0.022	0.022	0.022	0.023	0.023	0.024
Vernon Special Rd Imp Fund	0.020	0.021	0.020	0.021	0.021	0.025	0.011
Lincolnshire-Rwoods Fire	0.505	0.516	0.506	0.529	0.552	0.606	0.662
Vernon Library District	0.223	0.222	0.219	0.222	0.226	0.241	0.261

Total Tax Rate Comparison

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

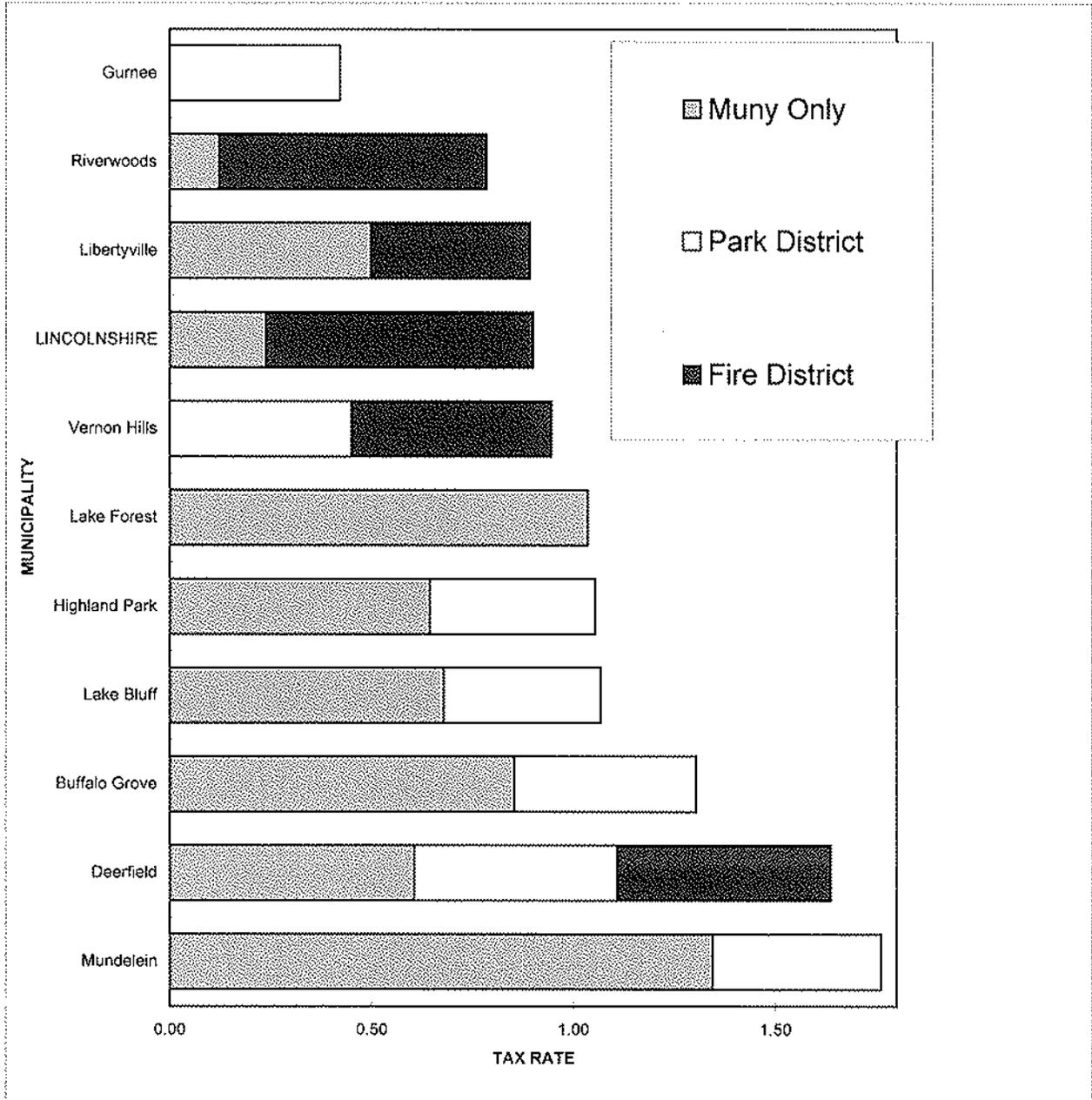
City of Lake Forest	3.975	3.862	3.803	3.874	4.025	4.305	4.626
Village of Lake Bluff	5.092	5.000	4.848	5.014	5.144	5.571	6.039
Village of Libertyville	6.288	6.084	6.010	6.089	6.131	6.531	6.821
Village of Riverwoods	5.635	5.556	5.435	5.583	5.827	6.338	6.944
City of Highland Park	6.006	6.023	5.711	5.795	6.038	6.445	7.256
Village of Lincolnshire	5.823	6.203	6.161	6.259	6.352	6.793	7.271
Village of Deerfield	6.292	6.127	5.940	6.096	6.357	6.942	7.738
Village of Gurnee	6.953	6.886	6.691	6.595	6.823	7.267	7.876
Village of Vernon Hills	7.214	7.144	7.017	7.006	7.049	7.595	8.057
Village of Buffalo Grove	7.276	7.301	7.159	7.103	7.336	7.843	8.399
Village of Mundelein	6.937	6.754	6.620	7.890	8.034	8.643	9.448

Source: Lake County Tax Extension Office

Village of Lincolnshire 2013 Annual Budget
Area Tax Rate Comparisons

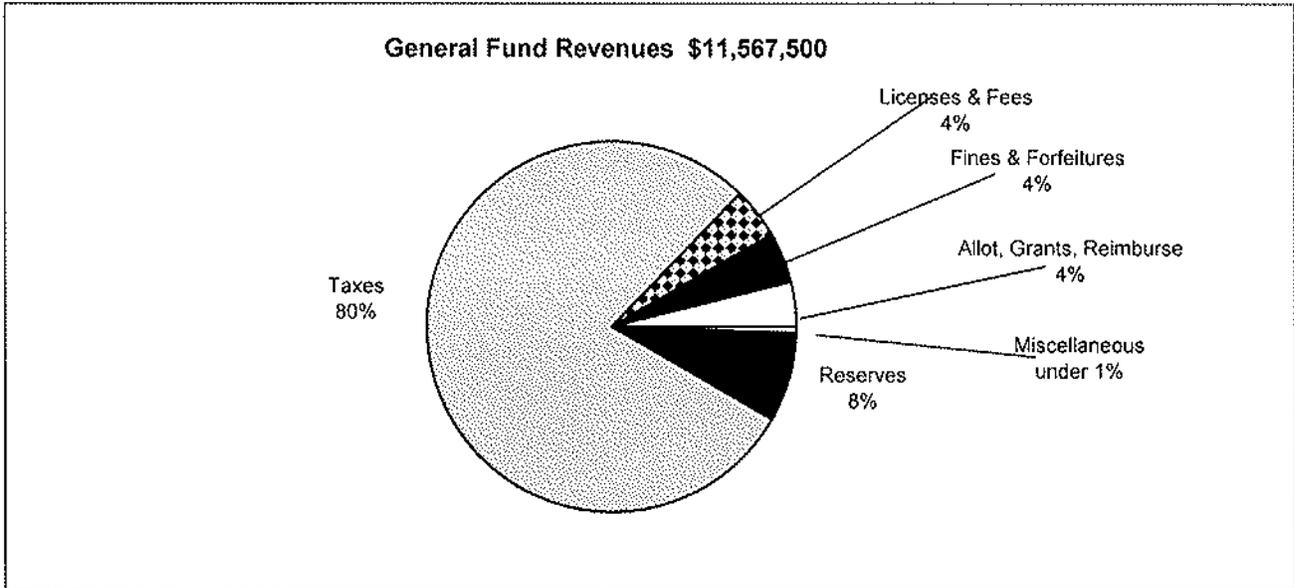
Basic Village Services

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

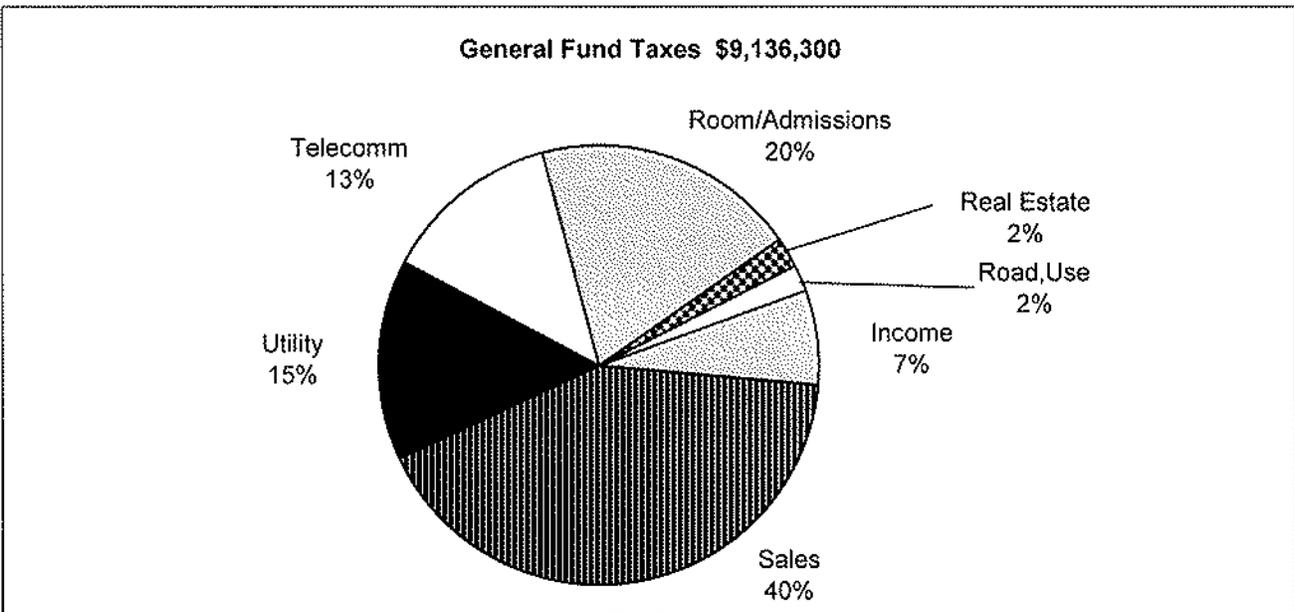


Village of Lincolnshire 2013 Annual Budget

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.**

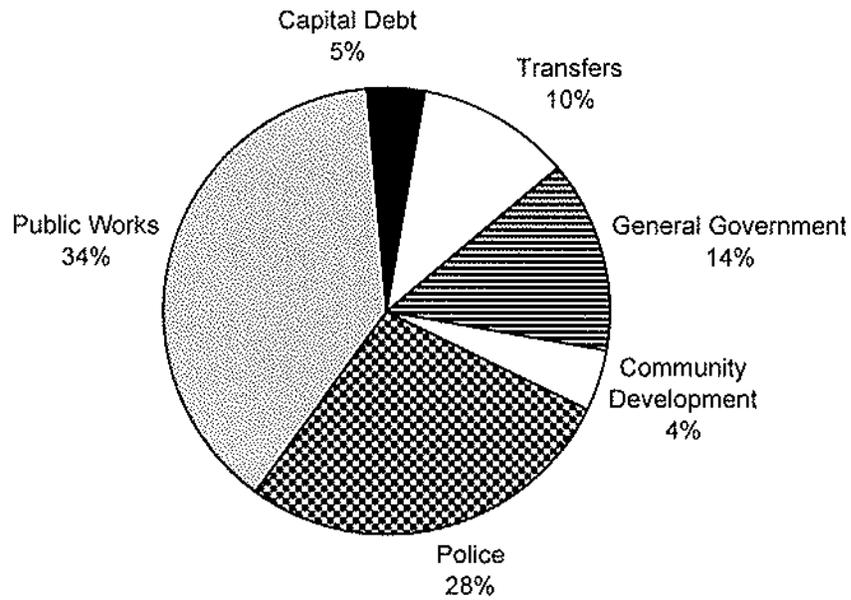


Since "Taxes" make up the largest portion of the General Fund Revenues, the chart below depicts the makeup of these taxes.



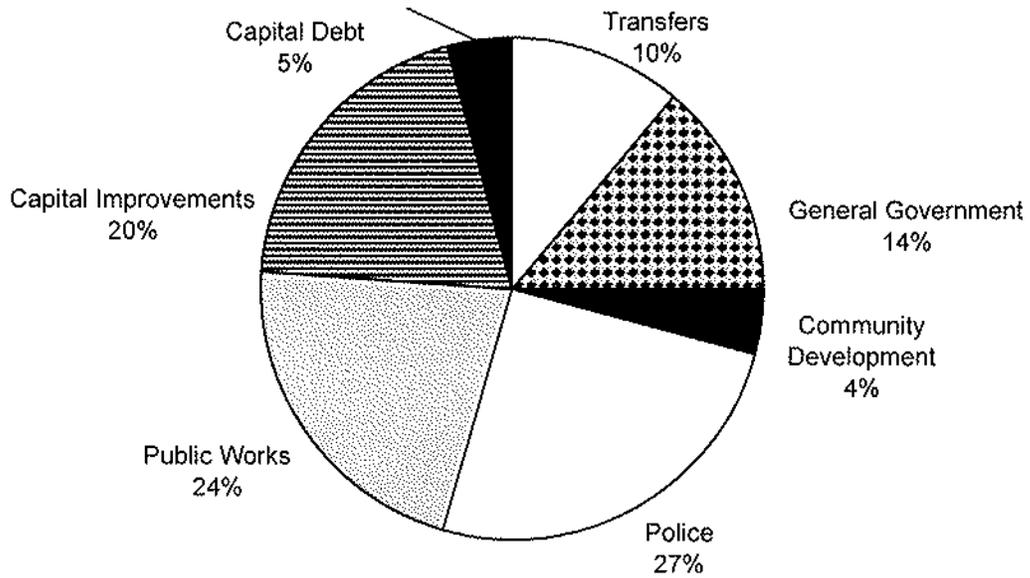
Village of Lincolnshire 2013 Annual Budget

General Fund Expenditures & Transfers



With Capital Improvements Separately Classified

General Fund Expenditures & Transfers



Village of Lincolnshire 2013 Annual Budget

Fund Summary - General Fund

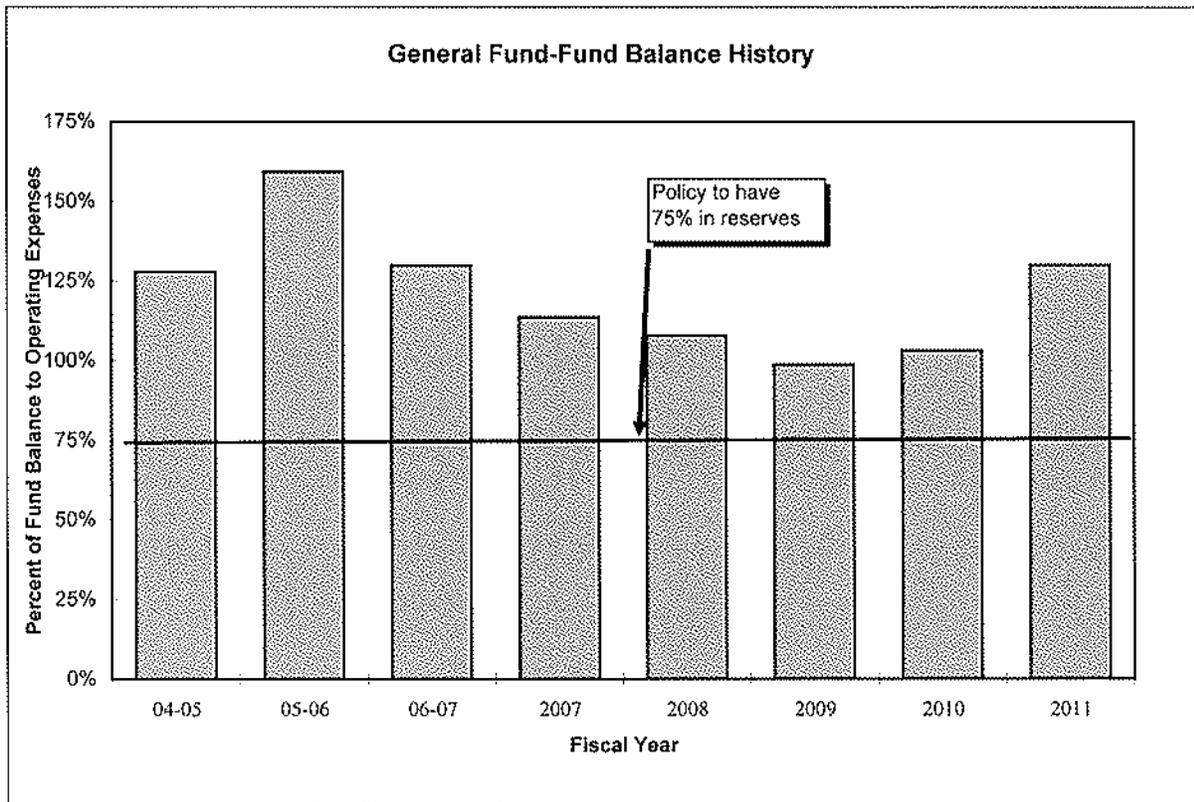
REVENUE

	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
Miscellaneous Taxes	\$ 6,690,147	\$ 8,742,307	\$ 8,391,300	\$ 9,280,500	\$ 9,136,300
Licenses and Fees	\$ 549,996	\$ 440,325	\$ 479,000	\$ 511,100	\$ 504,800
Fines & Forfeitures	\$ 477,937	\$ 489,422	\$ 490,000	\$ 504,700	\$ 515,000
Allots, Grants & Reimbursements	\$ 174,518	\$ 210,317	\$ 406,700	\$ 183,800	\$ 444,700
Miscellaneous Revenue	\$ 21,690	\$ 55,463	\$ 43,600	\$ 23,000	\$ 63,500
Other Income	\$ 266,675	\$ 31,486	\$ 75,000	\$ 54,600	\$ 22,000
General Fund Reserves	\$ 288,184	\$ -	\$ 300,000	\$ -	\$ 881,200
TOTAL	\$ 8,469,147	\$ 9,969,320	\$ 10,185,600	\$ 10,557,700	\$ 11,567,500

EXPENDITURES

	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
General Government	\$ 1,740,884	\$ 1,652,736	\$ 1,658,000	\$ 1,603,400	\$ 1,616,000
Community Development	\$ 530,073	\$ 448,122	\$ 455,700	\$ 448,410	\$ 506,400
Police	\$ 2,683,953	\$ 2,684,118	\$ 3,109,700	\$ 2,794,600	\$ 3,221,400
Public Works	\$ 2,733,330	\$ 2,650,889	\$ 3,495,800	\$ 3,334,450	\$ 4,451,700
Capital Debt and Transfers	\$ 780,907	\$ 1,002,559	\$ 1,457,000	\$ 1,456,200	\$ 1,772,000
TOTAL	\$ 8,469,147	\$ 8,438,424	\$ 10,176,200	\$ 9,637,060	\$ 11,567,500

Village of Lincolnshire 2013 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
04-05	\$8,836	\$6,910	128%
05-06	\$11,686	\$7,335	159%
06-07	\$10,672	\$8,218	130%
2007	\$9,412	\$8,278	114%
2008	\$9,351	\$8,663	108%
2009	\$8,438	\$8,550	99%
2010	\$8,150	\$7,895	103%
2011	\$9,690	\$7,455	130%

Village of Lincolnshire 2013 Annual Budget

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
FUND 01 - GENERAL FUND REVENUES					
<u>TAXES</u>					
4010 STATE INCOME TAX	\$ 561,112	\$ 567,125	\$ 575,000	\$ 675,000	\$ 640,200
4020 SALES TAX	\$ 2,032,545	\$ 2,538,283	\$ 2,300,000	\$ 2,507,000	\$ 2,603,000
4021 LOCAL HOME RULE SALES TAX	\$ -	\$ 1,126,189	\$ 1,080,000	\$ 1,144,000	\$ 1,191,000
4030 UTILITY TAX	\$ 1,189,008	\$ 1,275,799	\$ 1,274,000	\$ 1,331,000	\$ 1,340,000
4032 TELECOMMUNICATIONS TAX	\$ 979,003	\$ 1,210,032	\$ 1,209,000	\$ 1,302,000	\$ 1,200,000
4040 ROOM AND ADMISSION TAX	\$ 1,538,248	\$ 1,604,652	\$ 1,595,000	\$ 1,755,000	\$ 1,791,000
4050 REAL ESTATE TRANSFER TAX	\$ 224,958	\$ 240,916	\$ 181,300	\$ 394,000	\$ 195,000
4060 ROAD & BRIDGE TAX	\$ 78,678	\$ 73,304	\$ 75,000	\$ 65,500	\$ 65,500
4091 STATE USE TAX	\$ 86,595	\$ 106,007	\$ 102,000	\$ 107,000	\$ 110,600
	\$ 6,690,147	\$ 8,742,307	\$ 8,391,300	\$ 9,280,500	\$ 9,136,300
<u>LICENSES & FEES</u>					
4120 LIQUOR LICENSES	\$ 58,585	\$ 62,235	\$ 60,000	\$ 58,100	\$ 61,200
4125 BEACH TAGS	\$ 10,128	\$ 7,193	\$ 9,000	\$ 7,400	\$ 7,500
4126 PARK USER FEES	\$ 46,257	\$ 39,788	\$ 55,000	\$ 50,000	\$ 30,000
4127 RECREATIONAL PROGRAM FEES	\$ 57,972	\$ -	\$ -	\$ -	\$ -
4130 AMUSEMENT DEVICES	\$ 4,200	\$ 4,550	\$ 4,300	\$ 4,100	\$ 4,100
4135 APPLICATION FEES	\$ 10,471	\$ 7,163	\$ 5,000	\$ 6,000	\$ 5,000
4140 ENGINEERING FEES	\$ 9,595	\$ 13,553	\$ 14,000	\$ 12,300	\$ 12,000
4145 PLANNER FEES	\$ 3,570	\$ 2,891	\$ 5,000	\$ 4,000	\$ 5,000
4150 PLAN REVIEW FEES	\$ 36,915	\$ 28,674	\$ 28,000	\$ 31,000	\$ 32,000
4155 ANNEXATION FEES	\$ -	\$ -	\$ -	\$ -	\$ -
4160 BUILDING PERMIT FEES	\$ 171,411	\$ 109,836	\$ 147,000	\$ 170,000	\$ 180,000
4165 ACREAGE IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -
4166 FORESTER FEES	\$ 2,175	\$ 975	\$ 2,000	\$ 1,200	\$ 1,000
4170 MISC. LICENSES & FEES	\$ 8,483	\$ 22,519	\$ 8,000	\$ 20,000	\$ 20,000
4190 CABLE TV FRANCHISE	\$ 128,484	\$ 139,198	\$ 140,000	\$ 145,000	\$ 145,000
4191 WASTE HAULER FEES	\$ 1,750	\$ 1,750	\$ 1,700	\$ 2,000	\$ 2,000
	\$ 549,996	\$ 440,325	\$ 479,000	\$ 511,100	\$ 504,800
<u>FINES & FORFEITURES</u>					
4210 COURT FINES	\$ 369,287	\$ 371,007	\$ 375,000	\$ 400,000	\$ 410,000
4230 ALARM FINES & FEES	\$ 4,650	\$ 5,000	\$ 5,000	\$ 4,700	\$ 5,000
4240 ADMINISTRATIVE TOW FEES	\$ 104,000	\$ 113,415	\$ 110,000	\$ 100,000	\$ 100,000
	\$ 477,937	\$ 489,422	\$ 490,000	\$ 504,700	\$ 515,000

Village of Lincolnshire 2013 Annual Budget

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
FUND 01 - GENERAL FUND REVENUES (continued)					
<u>ALLOTMENTS, GRANTS & REIMBURSEMENTS</u>					
4310 POLICE GRANTS	\$ 3,065	\$ 8,650	\$ 15,400	\$ 9,000	\$ 17,600
4320 POLICE TRAINING REIMBURSE	\$ -	\$ 4,659	\$ 9,300	\$ -	\$ 10,600
4335 MISCELLANEOUS GRANTS		\$ 41,420	\$ 212,000	\$ 13,100	\$ 246,500
4340 POLICE SERVICES	\$ 171,453	\$ 155,588	\$ 170,000	\$ 161,700	\$ 170,000
	\$ 174,518	\$ 210,317	\$ 406,700	\$ 183,800	\$ 444,700
<u>MISCELLANEOUS REVENUE</u>					
4410 SALE OF SURPLUS PROPERTY	\$ 1,557	\$ 12,057	\$ 9,000	\$ 9,000	\$ 24,500
4420 TREE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 5,000
4430 OTHER INCOME	\$ 20,133	\$ 43,406	\$ 34,600	\$ 14,000	\$ 34,000
	\$ 21,690	\$ 55,463	\$ 43,600	\$ 23,000	\$ 63,500
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 76,675	\$ 31,486	\$ 40,000	\$ 44,000	\$ 22,000
4545 TRANSFER FROM PARK DEV FUND	\$ 190,000	\$ -	\$ 35,000	\$ 10,600	\$ -
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
4575 LOAN REPAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 266,675	\$ 31,486	\$ 75,000	\$ 54,600	\$ 22,000
TOTAL REVENUE	\$ 8,180,963	\$ 9,969,320	\$ 9,885,600	\$ 10,557,700	\$ 10,686,300
USE OF RESERVES	\$ 288,184	\$ -	\$ 300,000	\$ -	\$ 881,200
FUNDS AVAILABLE	\$ 8,469,147	\$ 9,969,320	\$ 10,185,600	\$ 10,557,700	\$ 11,567,500

Village of Lincolnshire 2013 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.

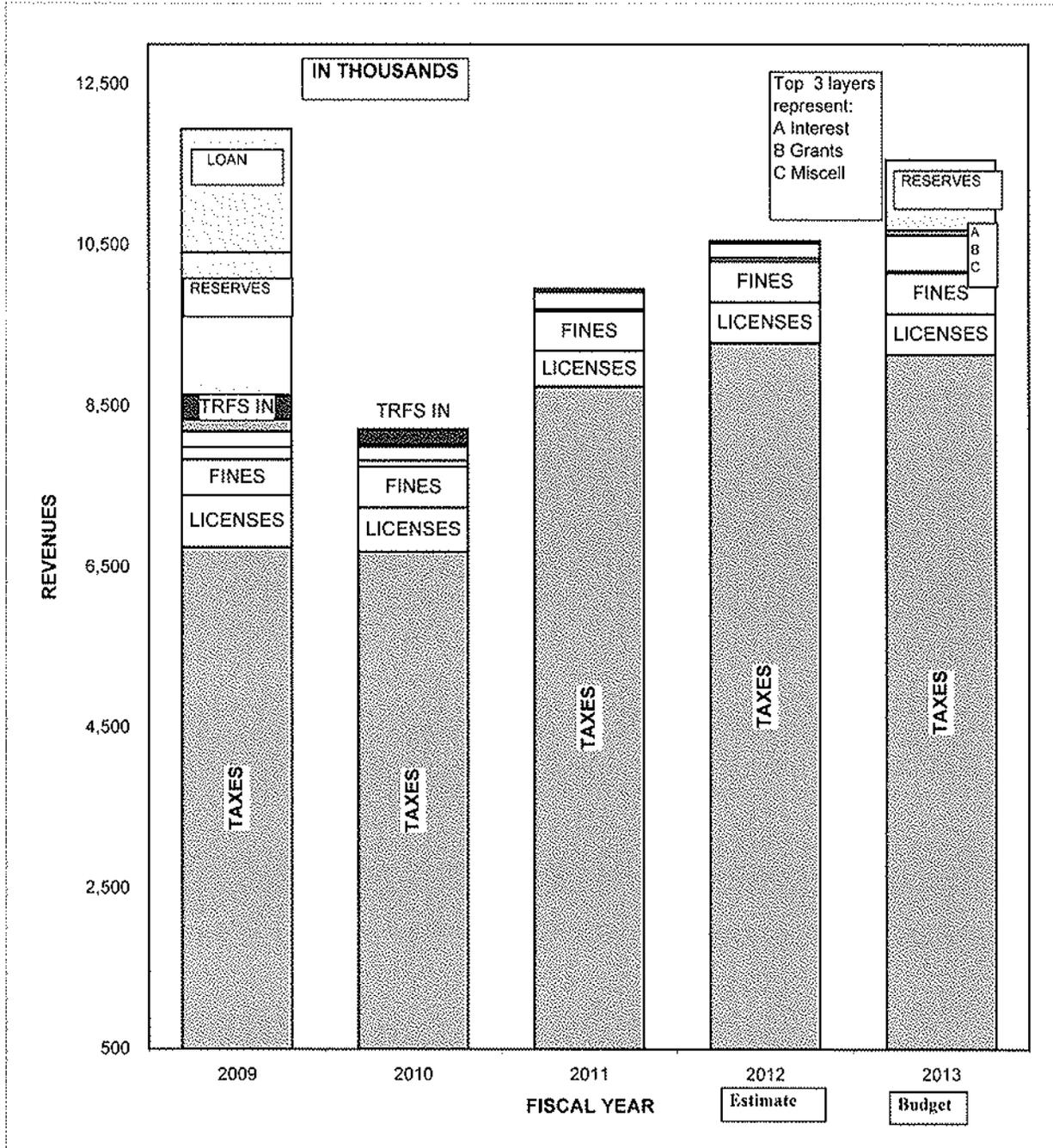
The total General Fund revenues for the upcoming fiscal year 2013 are expected to increase by 5.9% over last year's budgeted revenues. The following table summarizes the major categories of revenue.

Category	Budget FY 2012	Proposed FY 2013	Change in Dollars	Percent Difference
Taxes	\$ 8,391,300	\$ 9,136,300	\$ 745,000	8.9%
Licenses & Fees	\$ 479,000	\$ 504,800	\$ 25,800	5.4%
Fines & Forfeitures	\$ 490,000	\$ 515,000	\$ 25,000	5.1%
Allotments, Grants & Reimbursements	\$ 406,700	\$ 444,700	\$ 38,000	9.3%
Miscellaneous	\$ 43,600	\$ 63,500	\$ 19,900	45.6%
Other Income	\$ 75,000	\$ 22,000	\$ (53,000)	-70.7%
Total	\$ 9,885,600	\$ 10,686,300	\$ 800,700	8.1%

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 2013.

GENERAL FUND

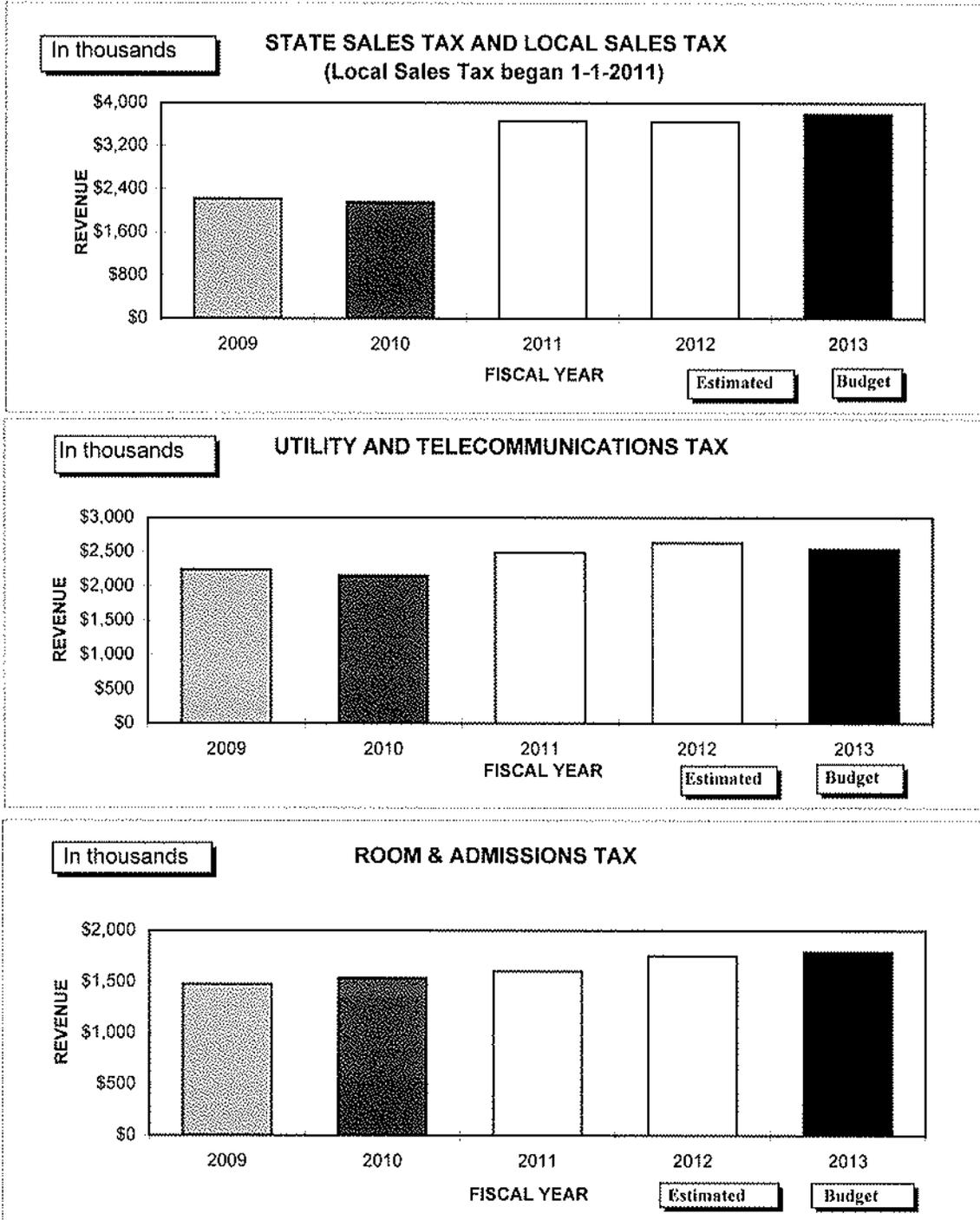
HISTORICAL REVENUES



Village of Lincolnshire 2013 Annual Budget

MAJOR REVENUE SOURCES

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



Village of Lincolnshire 2013 Annual Budget

Summary of General Fund Revenues

Taxes

4010 State Income Tax: Illinois State Income Tax allocated to Lincolnshire on a per capita basis.

Based on conservative trending estimates state income tax is expected to grow approximately 1% in 2013.

4020 Sales Tax: 1% of Illinois Sales Tax collected within the Village limits.
Conservative estimates indicate a 3% increase. The opening of Fresh Market is expected to add an incremental amount to the sales tax beginning in the 3rd quarter of 2013

4021 Local Home Rule Sales Tax: 0.50% of Illinois Sales Tax collected within the Village limits.
Conservative estimates indicate a 3% increase. The opening of Fresh Market is expected to add an incremental amount to the sales tax beginning in the 3rd quarter of 2013

4030 Utility Tax: A 5% tax on specific utility sales (electricity and gas) within the Village limits.
FY2010 was a partial year for the gas use tax. The rebate associated with this tax will conclude 7-1-2012

	<u>FY 2011</u>	<u>Est FY 2012</u>	<u>Proj FY 2013</u>	
Commonwealth Edison	\$ 987	\$ 985	\$ 1,005	weather dependent
North Shore Gas	\$ 204	\$ 177	\$ 180	weather dependent
Municipal Gas Use Tax	\$ 142	\$ 169	\$ 155	weather dependent
	<u>\$ 1,333</u>	<u>\$ 1,331</u>	<u>\$ 1,340</u>	

4032 Telecommunications Tax: The tax rate on landlines and cellular service was increased in July, 2010 to 6% from 4.5%.
An estimated 4% increase is projected.

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 showing signs of recovery in 2012. This is expected to continue in 2013.
Revenues are projected approximately 2%.

Marriott Resort (Room Tax)	\$ 557,000
Marriott Courtyard (Room Tax)	\$ 166,000
Hampton Inn & Suites (Room Tax)	\$ 168,000
Homewood Suites (Room Tax)	\$ 181,000
Spring Hill Suites (Room Tax)	\$ 185,000
Staybridge Hotel (Room Tax)	\$ 142,000
Regal Cinemas (Admissions Tax)	\$ 262,000
Marriott Resort (Admissions Tax)	\$ 130,000
Total	\$ 1,791,000

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 2012 it is projected 100 SFD and 20 condo units will be sold.
2) The average value of a single family dwelling sold has averaged \$516,000 down from \$532,000
The average value of a condominium sold has averaged \$274,500 down from \$374,000
4) Conservative projections do not include commercial transfers in the budget

"SFD" denotes a single family dwelling

Village of Lincolnshire 2013 Annual Budget

4050 Real Estate Transfer Tax (continued)

5) The following residential sales in single family dwelling and condo units are projected in 2013.

Projected Residential Sales					
110	\$	516,000	\$	3.00	\$ 170,280 SFD
30	\$	274,500	\$	3.00	\$ 24,705 Condos
Total				\$	194,985

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

No growth is projected.

4091 State Use Tax: Illinois tax on items purchased out of state for use or consumption within the state and based upon a per capita distribution to municipalities.

Some modest growth is projected based on 2012 trends.

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 have been adjusted downward to reflect historical trends.

4126 Park User Fees: User fees for the recreational use of North Park by Lincolnshire Sports Association and others. Includes payment for field usage and electricity cost for field lighting.

Lincolnshire Sports Association	\$	15,000
Lighting Cost	\$	12,000
Other	\$	3,000
		<u>\$ 30,000</u>

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 remain the same.

Village of Lincolnshire 2013 Annual Budget

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

Reviews are anticipated to remain with 2012 levels.

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

Planner fees are expected to remain constant for Fiscal Year 2013.

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

The number of plan reviews are anticipated to increase slightly from 2012

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

None

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.

5 Single Family Detached Dwellings
0 Single Family Attached Dwellings
1 Commercial Buildings
115 Commercial Alterations
175 Residential Alterations
15 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.

None

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

Fees are anticipated to remain consistent with 2012 levels.

4170 **Miscellaneous Licenses & Fees:** All other licenses and fees required by Village Code not covered above. Examples include licenses for solicitors, chemical spray operators. The major revenue source is elevator inspection fees.

No growth is projected.

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

No growth is projected for 2013.

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.

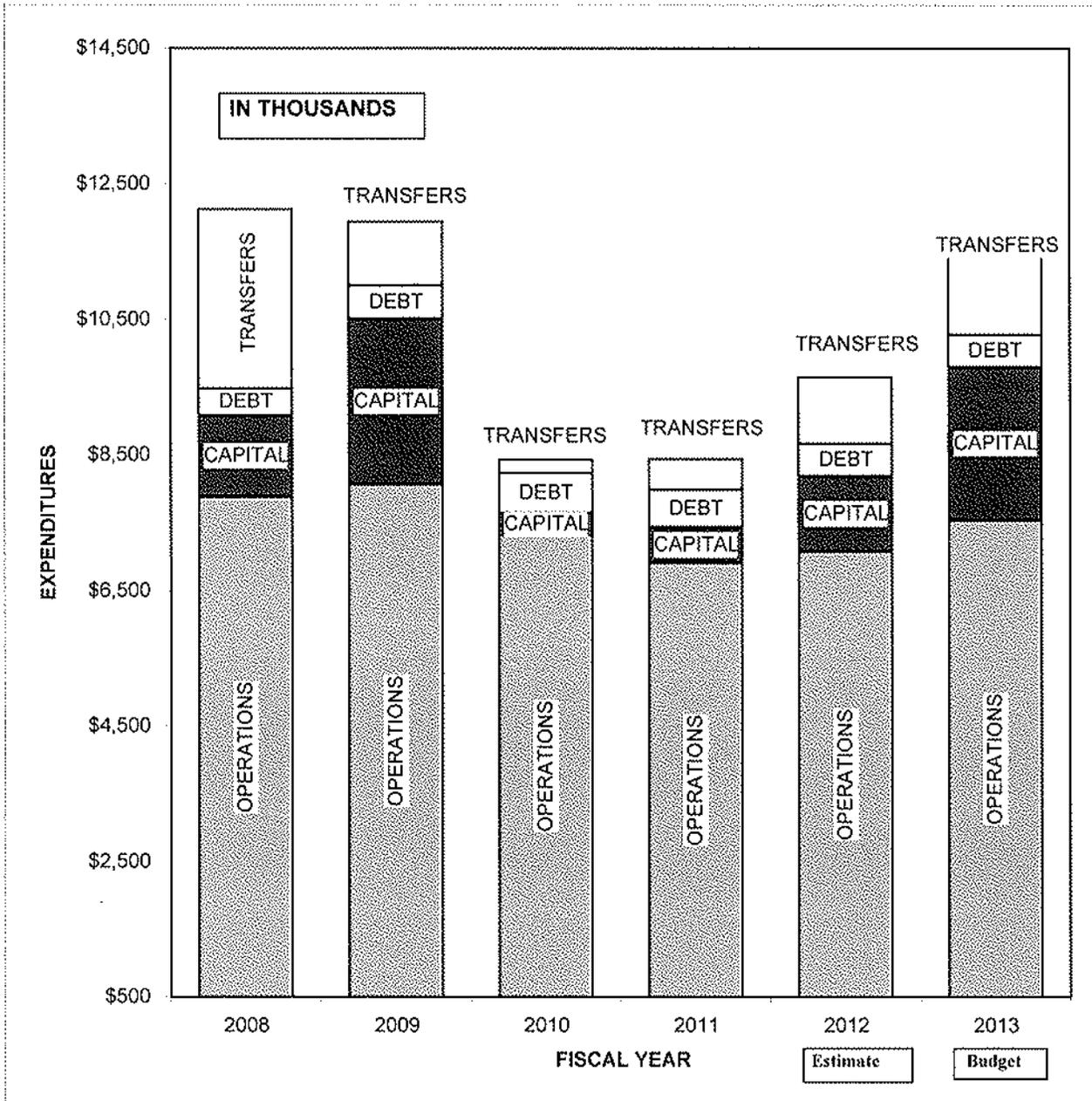
Fines are anticipated to remain steady for this year.

Village of Lincolnshire 2013 Annual Budget

FUND 01- GENERAL FUND SUMMARY OF EXPENSES

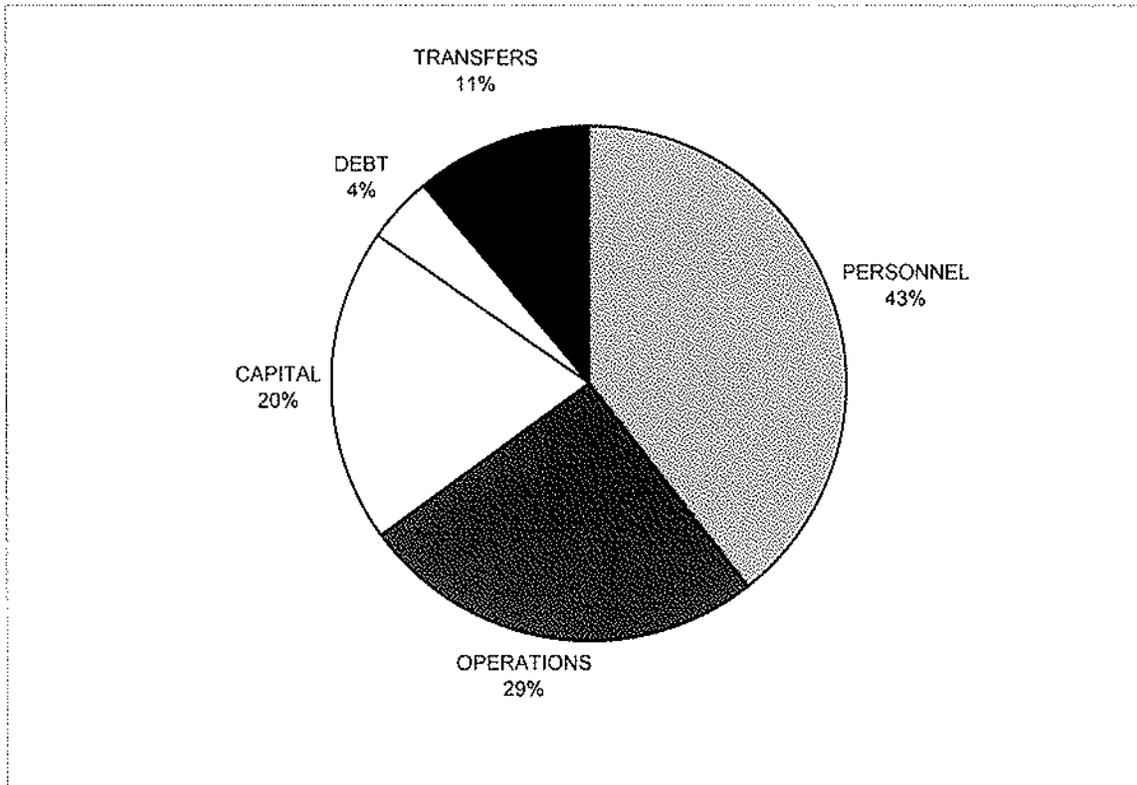
ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
01 EXECUTIVE SERVICES	\$ 386,957	\$ 380,466	\$ 299,000	\$ 292,900	\$ 253,700
02 FINANCE	\$ 222,267	\$ 223,373	\$ 231,300	\$ 228,200	\$ 239,000
03 LEGAL	\$ 134,257	\$ 126,614	\$ 132,000	\$ 128,000	\$ 136,100
05 POLICE	\$ 2,683,953	\$ 2,684,118	\$ 3,109,700	\$ 2,794,600	\$ 3,221,400
08 COMMUNITY DEVELOPMENT	\$ 530,073	\$ 448,122	\$ 455,700	\$ 448,410	\$ 506,400
12 INSUR/COMMON EXPENSES	\$ 997,403	\$ 922,283	\$ 995,700	\$ 954,300	\$ 987,200
20 PW ADMINISTRATION	\$ 192,330	\$ 190,630	\$ 215,100	\$ 209,350	\$ 219,500
21 PW STREETS	\$ 1,070,125	\$ 1,050,456	\$ 1,432,500	\$ 1,373,500	\$ 1,886,500
22 PW PARKS	\$ 689,853	\$ 861,796	\$ 824,000	\$ 849,100	\$ 1,130,200
23 PW RECREATION	\$ 189,188	\$ -	\$ -	\$ -	\$ -
24 PW ENVIRONMENTAL SERVICES	\$ 433,649	\$ 377,256	\$ 788,400	\$ 680,000	\$ 904,500
25 PW BUILDINGS	\$ 158,185	\$ 170,751	\$ 235,800	\$ 222,500	\$ 311,000
26 CAPITAL/DEBT	\$ 780,907	\$ 1,002,559	\$ 1,457,000	\$ 1,456,200	\$ 1,772,000
TOTAL EXPENSES	\$ 8,469,147	\$ 8,438,424	\$ 10,176,200	\$ 9,637,060	\$ 11,567,500

**GENERAL FUND
HISTORICAL EXPENDITURES**



Village of Lincolnshire 2013 Annual Budget

**GENERAL FUND APPROPRIATIONS
BY CATEGORY**



(In thousands)

PERSONNEL COSTS	\$ 4,548
OPERATING COSTS	\$ 2,982
CAPITAL COSTS	\$ 2,260
DEBT SERVICE	\$ 482
TRANSFERS OUT	\$ 1,290
	<u>\$ 11,562</u>

Village of Lincolnshire 2013 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 and crime prevention; 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
- Complete update to Village of Lincolnshire Technology Plan
- Complete and present Organizational Assessment to Village Board
- Develop formal communication plan for consideration by Village Board

Capital Projects

- None

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Executive Services	01-01
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 353,075	\$ 347,343	\$ 266,000	\$ 241,300	\$ 220,100
Contractual Services	\$ 7,828	\$ 6,983	\$ 6,100	\$ 23,000	\$ 6,500
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 26,054	\$ 26,140	\$ 26,900	\$ 28,600	\$ 27,100
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 386,957	\$ 380,466	\$ 299,000	\$ 292,900	\$ 253,700

Staffing (Full Time Equivalents)

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Village Manager	0.80	0.80	0.80	0.80	0.80
Executive Secretary	0.80	0.80	0.00	0.00	0.00
Deputy Village Clerk	0.80	0.80	0.00	0.00	0.00
Administrative Assistant	0.80	0.80	1.60	1.60	1.60
Administrative Clerk	0.30	0.00	0.50	0.50	0.50
Production Staff	0.30	0.30	0.30	0.30	0.30
Total	3.80	3.50	3.20	3.20	3.20

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Village Board Meetings	51	50	54	52	54
Ordinances Prepared	55	52	40	43	40
Resolutions Prepared	7	11	6	8	8
Resident Mailings	5	4	6	6	6
Personnel Searches	1	4	2	8	3
General Fund Property Tax Levy	None	None	None	None	None
Citizen Satisfaction Surveys Completed	1		1	0	1

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 01-DISBURSEMENTS/EXECUTIVE SERVICES

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 351,108	\$ 345,575	\$ 264,000	\$ 240,000	\$ 218,100
6020 OVERTIME SALARIES	\$ 1,967	\$ 1,768	\$ 2,000	\$ 1,300	\$ 2,000
	\$ 353,075	\$ 347,343	\$ 266,000	\$ 241,300	\$ 220,100
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -
6130 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
6140 PROFESSIONAL SERVICES	\$ 7,828	\$ 6,983	\$ 6,100	\$ 23,000	\$ 6,500
6190 OUTSIDE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 7,828	\$ 6,983	\$ 6,100	\$ 23,000	\$ 6,500
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 9,372	\$ 8,720	\$ 9,300	\$ 8,400	\$ 9,200
6320 VEHICLE EXPENSE	\$ 5,400	\$ 5,400	\$ 5,400	\$ 4,800	\$ 5,400
6330 PROFESSIONAL DEVELOPMENT	\$ 2,589	\$ 1,788	\$ 3,000	\$ 1,700	\$ 3,000
6340 PUBLICATIONS	\$ 724	\$ 468	\$ 600	\$ 500	\$ 600
6350 CLASSIFIED ADS	\$ 849	\$ 1,875	\$ 2,000	\$ 4,500	\$ 2,000
6370 BOARDS & COMMISSIONS	\$ 983	\$ 1,774	\$ 2,000	\$ 1,200	\$ 2,300
6390 BUSINESS EXPENSES	\$ 6,137	\$ 6,115	\$ 4,600	\$ 7,500	\$ 4,600
	\$ 26,054	\$ 26,140	\$ 26,900	\$ 28,600	\$ 27,100
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 386,957	\$ 380,466	\$ 299,000	\$ 292,900	\$ 253,700

Village of Lincolnshire 2013 Annual Budget

Program Notes

	<u>Budget 2012</u>	<u>Budget 2013</u>
6140 Professional Services		
Employee Assistance Program	\$ 1,800	\$ 2,000
Mandatory Drug/Alcohol Testing	\$ 800	\$ 1,000
Pre-employment Physicals	\$ 2,000	\$ 2,000
Specialized Applicant Testing	\$ 1,500	\$ 1,500
Total	\$ 6,100	\$ 6,500
6310 Memberships		
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	\$ 1,300
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	\$ 9,200
6370 Boards & Commissions		
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	\$ 500
Total	\$ 2,000	\$ 2,300
6390 Business Expense		
Condolences	\$ 600	\$ 600
Employee Service Recognition	\$ 3,000	\$ 3,000
Lake County Recorder	\$ 500	\$ 500
Miscellaneous	\$ 500	\$ 500
Total	\$ 4,600	\$ 4,600

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Finance	01-02
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Function

The Finance Department is responsible for all the financial accounting records and reporting of the Village. The Department accounts for all cash flowing 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 operation's 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 is also responsible for overseeing 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 2012 fiscal year audit and the production of the Comprehensive Annual Financial Report
- Joint production with the Village Manager's office of the FY 2014 Annual Budget
- Review and update the Village's internal controls in the procurement process (Village Board directed goal)
- Financial Trend Monitoring System
- Records Conversion
- Procurement Manual

Capital Projects

- Desktop Copier \$ 3,200

*Multiple Funds/Divisions

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Finance	01-02
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 199,968	\$ 200,221	\$ 203,000	\$ 204,700	\$ 209,800
Contractual Services	\$ 19,298	\$ 20,405	\$ 25,000	\$ 21,350	\$ 22,500
Commodities	\$ 358	\$ 358	\$ 600	\$ 400	\$ 600
Other Charges	\$ 2,643	\$ 2,389	\$ 2,700	\$ 1,750	\$ 2,900
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 3,200
TOTAL	\$ 222,267	\$ 223,373	\$ 231,300	\$ 228,200	\$ 239,000

Staffing (Full Time Equivalents)

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
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 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Answer Front Desk calls/in 3 rings	98.0%	98.0%	98%	98%	98.0%
Respond water customer quest/24 hours	99.0%	99.0%	99%	99%	99.0%
Contact customer/7 days on unusual usage	98.0%	98.0%	99%	99%	99.0%
Percentage/On-time Water bills	99.2%	99.4%	99.0%	99.5%	99.4%

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 02-DISBURSEMENTS/FINANCE

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 196,871	\$ 197,059	\$ 201,000	\$ 200,000	\$ 205,200
6020 OVERTIME SALARIES	\$ 3,097	\$ 3,162	\$ 2,000	\$ 4,700	\$ 4,600
	\$ 199,968	\$ 200,221	\$ 203,000	\$ 204,700	\$ 209,800
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ -	\$ 833	\$ 1,100	\$ 200	\$ 1,000
6130 EQUIPMENT MAINTENANCE	\$ 1,903	\$ 2,395	\$ 2,100	\$ 1,300	\$ 1,500
6140 PROFESSIONAL SERVICES	\$ 15,811	\$ 16,480	\$ 20,900	\$ 19,000	\$ 19,000
6150 LEGAL NOTICES	\$ 853	\$ 697	\$ 800	\$ 850	\$ 900
6190 OUTSIDE SERVICES	\$ 731	\$ -	\$ 100	\$ -	\$ 100
	\$ 19,298	\$ 20,405	\$ 25,000	\$ 21,350	\$ 22,500
<u>COMMODITIES</u>					
6220 LICENSING SUPPLIES	\$ 358	\$ 358	\$ 600	\$ 400	\$ 600
	\$ 358	\$ 358	\$ 600	\$ 400	\$ 600
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 1,205	\$ 1,215	\$ 1,100	\$ 950	\$ 1,300
6330 PROFESSIONAL DEVELOPMENT	\$ 396	\$ 167	\$ 700	\$ 100	\$ 500
6340 PUBLICATIONS	\$ 440	\$ 374	\$ 400	\$ 400	\$ 400
6386 MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6390 BUSINESS EXPENSES	\$ 602	\$ 633	\$ 500	\$ 300	\$ 700
	\$ 2,643	\$ 2,389	\$ 2,700	\$ 1,750	\$ 2,900
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,200
	\$ -	\$ -	\$ -	\$ -	\$ 3,200
TOTAL DISBURSEMENTS	\$ 222,267	\$ 223,373	\$ 231,300	\$ 228,200	\$ 239,000

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6120 Printing		
Payroll, Accounts Payable Checks	\$ 1,100	\$ 1,000
Total	\$ 1,100	\$ 1,000
6130 Equipment Maintenance		
Postage Meter Rental/Maintenance	\$ 1,800	\$ 1,400
Typewriter/Mail Machine/Postage Scale/Printer	\$ 300	\$ 100
Total	\$ 2,100	\$ 1,500
6140 Professional Services		
Financial Audits*	\$ 20,900	\$ 19,000
6220 Licensing Supplies		
Beach Tags	\$ 400	\$ 360
Liquor License Decals	\$ 200	\$ 200
Total	\$ 600	\$ 560
6310 Memberships		
Illinois/Metro Government Finance Officers Association	\$ 200	\$ 325
Lincolnshire Rotary Club	\$ 700	\$ 820
National Government Finance Officers Association	\$ 200	\$ 170
Total	\$ 1,100	\$ 1,315
6390 Business Expenses		
Miscellaneous	\$ 500	\$ 700
Total	\$ 500	\$ 700

*Multiple Funds/Divisions

Village of Lincolnshire 2013 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

The following firms were appointed during the current fiscal year:

Village Attorney: Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, PC
Village Prosecutor: Smith and LaLuzerne
Village Labor Counsel: Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, PC

Capital Projects

- None

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Legal	01-03
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 134,257	\$ 126,614	\$ 132,000	\$ 128,000	\$ 136,100
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 134,257	\$ 126,614	\$ 132,000	\$ 128,000	\$ 136,100

Staffing (Full Time Equivalents)

No staff is funded through this account

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Fine Revenue	\$ 369,287	\$ 371,007	\$ 375,000	\$ 400,000	\$ 410,000

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 03-DISBURSEMENTS/LEGAL

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	Budget 2013
<u>CONTRACTUAL SERVICES</u>					
6140 PROFESSIONAL SERVICES	\$ 134,257	\$ 126,614	\$ 132,000	\$ 128,000	\$ 136,100
TOTAL DISBURSEMENTS	\$ 134,257	\$ 126,614	\$ 132,000	\$ 128,000	\$ 136,100

Village of Lincolnshire 2013 Annual Budget

Program Notes

6140 Professional Services		Budget 2012	Budget 2013
Breakdown of Expenditures:			
Village Attorney and Labor Attorney Services by Ancel, Glink, <u>Diamond, Bush, DiCianni & Krafthefer, PC</u>			
General Legal Services		\$ 90,000	\$ 97,000
<u>Village Prosecution by Smith and LaLuzerne</u>			
Court Sessions		\$ 28,600	\$ 18,000
Jury Court		\$ 31,400	\$ 40,500
Total		<u>\$ 60,000</u>	<u>\$ 58,500</u>
Total Budgeted Expenditure:		\$ 150,000	\$ 155,500
01-03 Legal Expenses	(Village Attorney)	\$ 72,000	\$ 77,600
	(Village Prosecutor)	\$ 60,000	\$ 58,500
		<u>\$ 132,000</u>	<u>\$ 136,100</u>
02-01 Water & Sewer Administration		\$ 18,000	\$ 19,400
Grand Total		\$ 150,000	\$ 155,500

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Police	01-05
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Function

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

Significant Goals/Objectives

- Explore a re-design of the department's Squad Room to accommodate storage of individual officer court case files, addition of a computer workstation, and upgrade of kitchenette area.
- Continue to identify opportunities to collaborate with residents and community organizations to accomplish the department's crime control mission (Village Board directed goal).
- Promote citizen involvement in and facilitate creation of "Neighborhood Watch" programs in residential areas of the Village.
- Expand and/or enhance less lethal force options available to sworn personnel.

Capital Projects

- Vehicle Replacements(1)	\$ 72,000
- Vehicle Equipment Transfer	\$ 10,000
- In-Car Video Cameras	\$ 5,100
- Photo ID Card System	\$ 2,500
- Total Station Laser Measurement Instrument(2)	\$ -
- Taser X2 Electronic Control Weapons(1)	\$ 10,000
- Radio System Replacement	\$ 160,000
- Squad Room Remodel	\$ 16,000
	<u>\$ 275,600</u>

(1) Partial funded by the Alcohol Enforcement funds

(2) Totally funded by the Alcohol Enforcement funds

*Multiple Funds/Divisions

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Police	01-05
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 2,409,580	\$ 2,333,705	\$ 2,411,000	\$ 2,265,000	\$ 2,551,000
Contractual Services	\$ 63,101	\$ 79,667	\$ 105,200	\$ 115,200	\$ 109,200
Commodities	\$ 12,444	\$ 8,628	\$ 17,200	\$ 13,000	\$ 18,700
Other Charges	\$ 198,828	\$ 204,966	\$ 261,700	\$ 265,100	\$ 266,900
Capital Outlay	\$ -	\$ 57,152	\$ 314,600	\$ 136,300	\$ 275,600
TOTAL	\$ 2,683,953	\$ 2,684,118	\$ 3,109,700	\$ 2,794,600	\$ 3,221,400

Staffing (Full Time Equivalents)

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	0.00	0.00	0.00	0.00	1.00
Commander	2.00	2.00	2.00	2.00	0.00
Sergeant	3.00	3.00	3.00	3.00	4.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	16.00	16.00	15.00	15.00	15.00
School Resource Officer	1.00	0.00	1.00	1.00	1.00
Telecommunications Supervisor	0.00	0.00	0.00	0.00	0.20
Telecommunicator	1.00	1.00	1.00	1.00	0.80
Community Service Officer	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	1.00
Records Clerk	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>
Total	29.80	28.80	28.80	28.80	28.80

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Calls For Service	42,666	45,661	40,000	38,500	40,000
Total Reports	2,533	2,059	2,560	1,900	2,000
Arrests (Includes traffic)	5,472	4,971	6,000	4,000	4,500
DUI Arrests	54	99	100	100	110
DUI Conviction Rate	93.0%	94.0%	97%	95.0%	97%
FBI Part I Crimes	108	74	125	100	100
FBI Part I Crimes Cleared	37%	25%	35%	30%	35%

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 05-DISBURSEMENTS/POLICE

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 2,313,034	\$ 2,219,856	\$ 2,306,000	\$ 2,160,000	\$ 2,441,000
6020 OVERTIME SALARIES	\$ 96,546	\$ 113,849	\$ 105,000	\$ 105,000	\$ 110,000
	\$ 2,409,580	\$ 2,333,705	\$ 2,411,000	\$ 2,265,000	\$ 2,551,000
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ 2,656	\$ 2,901	\$ 4,000	\$ 4,000	\$ 4,000
6130 EQUIPMENT MAINTENANCE	\$ 35,821	\$ 49,523	\$ 61,700	\$ 65,000	\$ 61,700
6140 PROFESSIONAL SERVICES*	\$ 24,624	\$ 26,643	\$ 37,500	\$ 44,500	\$ 41,000
6155 DATA SYSTEMS	\$ -	\$ 600	\$ 2,000	\$ 1,700	\$ 2,500
6190 OUTSIDE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 63,101	\$ 79,667	\$ 105,200	\$ 115,200	\$ 109,200
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 12,444	\$ 8,628	\$ 17,200	\$ 13,000	\$ 18,700
	\$ 12,444	\$ 8,628	\$ 17,200	\$ 13,000	\$ 18,700
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 1,205	\$ 1,195	\$ 2,100	\$ 1,800	\$ 2,100
6320 VEHICLE EXPENSE	\$ 168,191	\$ 156,909	\$ 182,800	\$ 182,800	\$ 183,300
6330 PROFESSIONAL DEVELOPMENT	\$ 13,755	\$ 17,507	\$ 30,500	\$ 28,000	\$ 35,000
6340 PUBLICATIONS	\$ 479	\$ 630	\$ 1,000	\$ 500	\$ 1,000
6360 UNIFORMS	\$ 9,149	\$ 19,347	\$ 29,800	\$ 29,000	\$ 30,000
6386 MINOR EQUIPMENT**	\$ 1,387	\$ 3,459	\$ 6,000	\$ 16,000	\$ 6,000
6390 BUSINESS EXPENSES	\$ 4,662	\$ 5,919	\$ 9,500	\$ 7,000	\$ 9,500
	\$ 198,828	\$ 204,966	\$ 261,700	\$ 265,100	\$ 266,900
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ -	\$ 51,992	\$ 134,800	\$ 117,200	\$ 82,000
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ 14,700	\$ 14,000	\$ 176,000
6440 OTHER EQUIPMENT	\$ -	\$ 5,160	\$ 165,100	\$ 5,100	\$ 17,600
	\$ -	\$ 57,152	\$ 314,600	\$ 136,300	\$ 275,600
TOTAL DISBURSEMENTS	\$ 2,683,953	\$ 2,684,118	\$ 3,109,700	\$ 2,794,600	\$ 3,221,400

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

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

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6120 Printing		
Case Reports & Forms	\$ 2,500	\$ 2,500
Parking and Warning Tickets	\$ 1,000	\$ 1,000
Field Directory	\$ 500	\$ 500
Total	\$ 4,000	\$ 4,000
6130 Equipment Maintenance		
Audio & Emergency Lighting Maintenance	\$ 3,000	\$ 3,000
Breath Testing Device/A.E.D./Fingerprinting	\$ 1,500	\$ 1,500
Computer-Aided Dispatch/Records System Support	\$ 11,700	\$ 11,700
Firearms Maintenance	\$ 500	\$ 500
In-Car Video Cameras	\$ 3,000	\$ 3,000
Live Scan Maintenance	\$ 3,300	\$ 3,300
Miscellaneous Office Equipment	\$ 500	\$ 500
Mobile Data Computers	\$ 11,700	\$ 11,700
Overweight Truck Scales Certification	\$ 1,000	\$ 1,000
Radar Units	\$ 1,000	\$ 1,000
Traffic Counters	\$ -	\$ -
UHF and VHF Local Maintenance	\$ 8,000	\$ 8,000
UHF Network Maintenance & Fees	\$ 16,500	\$ 16,500
Total	\$ 61,700	\$ 61,700
6140 Professional Services		
Animal Control Services	\$ 1,500	\$ 1,500
T-1 Line Lease Intergovernmental Agreement	\$ -	\$ 3,500
Crime Laboratory Assessment*	\$ 11,000	\$ 11,000
Illinois Public Safety Agency Network (IPSAN)	\$ 10,000	\$ 10,000
Lake County Metropolitan Enforcement Group	\$ 15,000	\$ 15,000
Total	\$ 37,500	\$ 41,000
6155 Data Systems		
Law Enforcement Software Consulting & Programming	\$ -	\$ 500
Miscellaneous Software for Evidence & Records	\$ -	\$ -
Power DMS Document Management Software	\$ 2,000	\$ 2,000
Total	\$ 2,000	\$ 2,500
6230 Maintenance Materials		
Breath Testing Supplies/A.E.D. Supplies	\$ 1,500	\$ 1,500
Evidence Collection/Fingerprinting	\$ 2,000	\$ 2,000
Firearms & Less Lethal Weapons Ammunition	\$ 6,000	\$ 7,500
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	\$ 1,200	\$ 1,200
Video Recording CDs and DVDs	\$ 500	\$ 500
Village ID System	\$ 1,000	\$ 1,000
Total	\$ 17,200	\$ 18,700

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6310 Memberships		
Emergency Management Coordinating Council	\$ 20	\$ -
Northwest Police Academy	\$ -	\$ 50
Illinois Association of Chiefs of Police	\$ 200	\$ 300
Illinois Crime Prevention Association	\$ 50	\$ 100
Major Crash Assistance Team	\$ -	\$ 100
International Association of Chiefs of Police	\$ 150	\$ 150
Lake County Chiefs of Police Association	\$ 50	\$ 50
Lake County Major Crimes Task Force	\$ 500	\$ 500
National Field Training Officers Association (2 officers)	\$ 130	\$ 130
Northern Illinois Police Alarm System/ILEAS	\$ 450	\$ 450
Miscellaneous Memberships	\$ 500	\$ 270
Total	\$ 2,050	\$ 2,100
6330 Professional Development		
Buffalo Grove Rifle Range	\$ 500	\$ 500
Certified Training Courses, Seminars and Conferences	\$ 20,000	\$ 24,000
Highland Park Firearms Training Center	\$ 2,000	\$ 2,500
NIPAS Emergency Services Team Training	\$ 3,500	\$ 3,500
NIPAS Mobile Field Force Training	\$ 1,500	\$ 1,500
North East Multi-Regional Training	\$ 3,000	\$ 3,000
Total	\$ 30,500	\$ 35,000
6360 Uniforms		
Body Armor Replacements	\$ 6,800	\$ 6,800
Jacket Replacements	\$ 1,500	\$ 1,500
NIPAS Uniforms	\$ 500	\$ 500
Replacement Uniforms	\$ 10,000	\$ 10,000
Uniform Cleaning	\$ 9,000	\$ 9,000
Patches and Insignias	\$ 2,000	\$ 2,000
Total	\$ 29,800	\$ 29,800
6386 Minor Equipment		
Firearm Replacements	\$ 1,000	\$ 1,000
Minor Office and Vehicle Equipment	\$ 1,000	\$ 1,000
Officer Personal Safety Equipment	\$ 2,000	\$ 2,000
Refurbished Portable Radios	\$ 2,000	\$ 2,000
Total	\$ 6,000	\$ 6,000
6390 Business Expense		
Community Oriented Awareness & Prevention Programs	\$ 1,500	\$ 1,500
Lake County Gun Buy-Back Program	\$ 500	\$ 500
Lincolnshire Explorer Post Operations & Supplies	\$ 2,500	\$ 2,500
Meeting Expenses, Vehicle Titles/Plates, Other Misc. Expenses	\$ 4,000	\$ 4,000
NIPAS Officer Testing	\$ 1,000	\$ 1,000
Total	\$ 9,500	\$ 9,500

Village of Lincolnshire 2013 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 high quality development 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 to evaluate of properties identified by the Mayor and Board of Trustees as desirable for annexation and initiate annexation proceedings (Village Board directed goal).
- Continue visiting the top businesses in the community to gauge experience and level of satisfaction with the community as a whole. Seek out their experiences and determine if needs are being met and what the Village can do to assist (Village Board directed goal)
- Continue comprehensive review of Village's Zoning Ordinance structure and adopt necessary revisions incorporating current industry standards. Revise Ordinance language and structure to make it more user-friendly (Village directed goal).
- Focus on economic development efforts that seek out new potential investment and promote Lincolnshire; including developing an economic development newsletter, "branding", and the creation of promotional material
- Investigate ways in which the Building Division can utilize technological advances to better serve customers; including analysis of Building Permitting Software, a cost-benefit analysis of digital technology for use in the fit and an analysis of tools needed for digital permit/plan submissions.
- Review and analyze the benefits of a Green Building Program to encourage green building principles and design through possible incentives , including fee reductions and fast-tracking.

Capital Projects

- SUV replacement \$ 27,500

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Community Development	01-08
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 509,034	\$ 436,849	\$ 430,000	\$ 426,000	\$ 439,000
Contractual Services	\$ 4,952	\$ 122	\$ 6,500	\$ 4,950	\$ 6,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 16,087	\$ 11,151	\$ 19,200	\$ 17,460	\$ 33,900
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 27,500
TOTAL	\$ 530,073	\$ 448,122	\$ 455,700	\$ 448,410	\$ 506,400

Staffing (Full Time Equivalents)

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
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	0.00	0.00
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	0.00	0.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00	1.00
Total	7.25	6.75	6.75	5.75	5.75

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Zoning Board Development Reviews	6	9	10	12	12
Architectural Review Board Reviews	15	4	10	10	12
Number of Plan Reviews	300	330	425	325	350
Building Permits Issued	370	312	275	300	325
Number of Inspections*	515	585	525	525	525
Valuation (In thousands)	\$17,300	\$16,672	\$17,000	\$29,000	\$25,000
No. of New Com/Office/Warehouse Buildings	0	0	2	1	1
No. of New Housing Units	5	4	3	3	5
Sq. Ft. New Com Bldgs (in thousands)	0	0	60	25	6
Sq. Ft. New Office/Warehouse Bldg (In thous)	0	0	0	0	0

* Reflects building and code enforcement inspections completed in-house. Does not reflect number of inspections completed by third parties on behalf of Village.

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 08-DISBURSEMENTS/COMMUNITY DEVELOPMENT

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 504,491	\$ 432,370	\$ 422,000	\$ 420,000	\$ 433,000
6020 OVERTIME SALARIES	\$ 4,543	\$ 4,479	\$ 8,000	\$ 6,000	\$ 6,000
	\$ 509,034	\$ 436,849	\$ 430,000	\$ 426,000	\$ 439,000
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ -	\$ -	\$ -	\$ -	\$ 600
6130 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
6150 LEGAL NOTICES	\$ 818	\$ 98	\$ 300	\$ 150	\$ 200
6190 OUTSIDE SERVICES	\$ 4,134	\$ 24	\$ 6,200	\$ 4,800	\$ 5,200
	\$ 4,952	\$ 122	\$ 6,500	\$ 4,950	\$ 6,000
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 8,171	\$ 4,317	\$ 9,300	\$ 9,300	\$ 18,800
6320 VEHICLE EXPENSE	\$ 5,000	\$ 4,889	\$ 5,200	\$ 5,200	\$ 5,200
6330 PROFESSIONAL DEVELOPMENT	\$ 1,106	\$ 745	\$ 1,400	\$ 350	\$ 5,300
6340 PUBLICATIONS	\$ 532	\$ 200	\$ 1,600	\$ 1,560	\$ 600
6370 BOARDS & COMMISSIONS	\$ -	\$ 130	\$ 200	\$ 150	\$ 200
6390 BUSINESS EXPENSES	\$ 1,278	\$ 870	\$ 1,500	\$ 900	\$ 3,800
	\$ 16,087	\$ 11,151	\$ 19,200	\$ 17,460	\$ 33,900
<u>CAPITAL OUTLAY</u>					
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 27,500
	\$ -	\$ -	\$ -	\$ -	\$ 27,500
TOTAL DISBURSEMENTS	\$ 530,073	\$ 448,122	\$ 455,700	\$ 448,410	\$ 506,400

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6190 Outside Services		
Printing and Publications	\$ 6,000	\$ 5,000
Photography & Reproduction	\$ 200	\$ 200
Total	\$ 6,200	\$ 5,200
6310 Memberships		
American Institute of Certified Planners	\$ 150	\$ 160
American Planning Association (3)	\$ 1,000	\$ 1,100
Illinois Association of Code Enforcement (3)	\$ 50	\$ 50
Illinois Tax Increment Finance Association	\$ 375	\$ 375
International Code Council (2)	\$ 175	\$ 175
Lake County Convention and Visitors Bureau	\$ 7,500	\$ 15,000
Lake County Partners	\$ -	\$ 1,500
International Economic Development Council	\$ -	\$ 350
Northwest Building Officials & Code Administrators (3)	\$ 65	\$ 60
Total	\$ 9,315	\$ 18,770
6330 Professional Development		
Building Conferences & Seminars	\$ 250	\$ 250
Building Inspector Training	\$ 250	\$ 250
Planner Training & Tuition Reimbursement	\$ 250	\$ 750
Economic Development - seminars	\$ -	\$ 1,500
Planning Conferences, Seminars, Workshops	\$ 600	\$ 2,500
Total	\$ 1,350	\$ 5,250
6340 Publications		
American Planning Association Publications (APA)	\$ 150	\$ 400
Building Code Reference Materials	\$ 1,350	\$ -
Professional Reference Materials	\$ 50	\$ 150
Total	\$ 1,550	\$ 550
6370 Boards and Commissions		
Architectural Review Board, Zoning Board	\$ 200	\$ 200
6390 Business Expense		
Economic Development - Initiatives	\$ 500	\$ 3,000
Equipment & Clothing	\$ 200	\$ 200
Miscellaneous	\$ 750	\$ 600
Total	\$ 1,450	\$ 3,800

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Finance	01-12 Insurance/Common Expenses
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Function

The activities funded by this account include the general insurance (property and liability) package, the High Excess Liability Pool (HELP) membership and the flood insurance premium, as well as funding the General Fund portion of all employee health, dental and life 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 an updated comprehensive data processing equipment replacement program
- Continue implementation web based work request and management program to improve customer service. Implementation to include broader application of program across all departments.
- Virtualize two existing servers via cloud computer concept resulting in the retiring of two existing servers
- Update Lincolnshire Technology Plan including a plan to update workstations and software used.

Capital Projects

- Data Processing Replacement*	\$ 9,100
- Audio/Visual Equipment Replacement*	\$ 5,000
	\$ 14,100

*Multiple Funds/Divisions

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Finance				01-12 Insurance/Common Expenses
Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 984,648	\$ 907,012	\$ 965,000	\$ 937,800	\$ 956,900
Commodities	\$ 12,420	\$ 13,128	\$ 16,200	\$ 16,000	\$ 16,200
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 335	\$ 2,143	\$ 14,500	\$ 500	\$ 14,100
TOTAL	\$ 997,403	\$ 922,283	\$ 995,700	\$ 954,300	\$ 987,200

Staffing (Full Time Equivalents)

No staff is funded through this account

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
No. Employees Insured	67	66	65	66	66
No. Prop/Liability Insurance Claims Handled	15	7	5	6	5
% of Gen Insurance to Operating Expenses	2.91%	3.10%	2.90%	2.80%	2.85%
No. Workers Compensation claims	7	6	5	6	5

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 12-DISBURSEMENTS/INSURANCE/COMMON EXPENSES

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 59,016	\$ 34,822	\$ 31,500	\$ 33,600	\$ 35,300
6120 PRINTING	\$ 21,326	\$ 16,378	\$ 19,500	\$ 19,000	\$ 19,400
6155 DATA SYSTEMS	\$ 51,636	\$ 57,087	\$ 67,500	\$ 64,500	\$ 78,300
6160 POSTAGE	\$ 16,898	\$ 8,904	\$ 17,100	\$ 10,000	\$ 17,100
6170 DUPLICATING	\$ 13,546	\$ 12,464	\$ 16,200	\$ 12,000	\$ 16,400
6187 MEDICAL INSURANCE	\$ 589,845	\$ 564,898	\$ 578,000	\$ 565,000	\$ 577,300
6188 GENERAL INSURANCE	\$ 224,460	\$ 206,559	\$ 219,200	\$ 219,200	\$ 197,900
6189 PROPERTY DEDUCTIBLES	\$ 1,236	\$ -	\$ 2,000	\$ 500	\$ 2,000
6190 OUTSIDE SERVICES	\$ 6,685	\$ 5,900	\$ 14,000	\$ 14,000	\$ 13,200
	\$ 984,648	\$ 907,012	\$ 965,000	\$ 937,800	\$ 956,900
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 12,420	\$ 13,128	\$ 16,200	\$ 16,000	\$ 16,200
	\$ 12,420	\$ 13,128	\$ 16,200	\$ 16,000	\$ 16,200
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ 335	\$ 2,143	\$ 14,500	\$ 500	\$ 14,100
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 335	\$ 2,143	\$ 14,500	\$ 500	\$ 14,100
TOTAL DISBURSEMENTS	\$ 997,403	\$ 922,283	\$ 995,700	\$ 954,300	\$ 987,200

Village of Lincolnshire 2013 Annual Budget

Program Notes

			Budget 2012	Budget 2013	Gen. Fund	W/S Fund
6110	Telecommunications	50%-50%	\$ 63,000	\$ 67,000	\$ 35,300	\$ 31,700
6120	Printing					
	Budget, Forms, Special Mailings		\$ 2,000	\$ 2,000		
	Letterhead Supplies		\$ 3,000	\$ 3,000		
	Lincolnshire Letter - Quarterly		\$ 16,500	\$ 16,500		
	Total	90%-10%	\$ 21,500	\$ 21,500	\$ 19,400	\$ 2,100
6155	Data Systems					
	Internet/E-mail/State Connection		\$ 16,000	\$ 16,000		
	Maintenance/Replacement Parts		\$ 7,000	\$ 10,000		
	Software Upgrades/Licensing/Network		\$ 14,000	\$ 14,500		
	Technical Support/Back Up Services		\$ 36,000	\$ 44,500		
	Training		\$ 2,000	\$ 2,000		
	Total	90%-10%	\$ 75,000	\$ 87,000	\$ 78,300	\$ 8,700
6160	Postage	90%-10%	\$ 19,000	\$ 19,000	\$ 17,100	\$ 1,900
6170	Duplicating	90%-10%	\$ 18,000	\$ 18,200	\$ 16,400	\$ 1,800
6187	Medical Premiums					
	Dental Premiums		\$ 69,000	\$ 69,500		
	Life/ADD Premiums		\$ 11,000	\$ 11,000		
	Medical Premiums		\$ 700,000	\$ 710,000		
	Subtotal:		\$ 780,000	\$ 790,500		
	Employee Contrib.	<u>2012</u> <u>2013</u>	\$ (50,000)	\$ (55,000)		
	WS Fund Portion	12% 12.0%	\$ (83,000)	\$ (88,300)		
	VM Fund Portion	3.0% 3.0%	\$ (21,900)	\$ (22,100)		
	E911 Fund Portion	6.5% 6.5%	\$ (47,500)	\$ (47,800)		
	Total GF	79.0% 79.0%	\$ 577,600	\$ 577,300		
6188	General Premiums					
	General Insurance Package Premium		\$ 332,000	\$ 291,000		
	High Excess Liability Pool (HELP)		\$ 19,600	\$ 26,900		
	National Flood Insurance		\$ 2,000	\$ 1,200		
	Subtotal	<u>2012</u> <u>2013</u>	\$ 353,600	\$ 319,100		
	WS Fund Portion	28% 28%	\$ (99,008)	\$ (89,300)		
	VM Fund Portion	6% 6%	\$ (21,216)	\$ (19,100)		
	E911 Fund Portion	4% 4%	\$ (14,144)	\$ (12,800)		
	Total	62% 62%	\$ 219,232	\$ 197,900		
6190	Outside Services					
	Records Storage Conversion		\$ -	\$ 3,000		
	Village Notification System		\$ 6,500	\$ 6,500		
	Customer Service/Service Management System		\$ 9,000	\$ 5,200		
	Total	90%-10%	\$ 15,500	\$ 14,700	\$ 13,200	\$ 1,500
6210	Office Supplies	90%-10%	\$ 18,000	\$ 18,000	\$ 16,200	\$ 1,800

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Public Works	01-20 Administration
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 136,008	\$ 137,239	\$ 143,000	\$ 142,500	\$ 147,100
Contractual Services	\$ 44,740	\$ 43,384	\$ 57,000	\$ 53,100	\$ 54,400
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 11,582	\$ 10,007	\$ 13,100	\$ 12,050	\$ 12,500
Capital Outlay	\$ -	\$ -	\$ 2,000	\$ 1,700	\$ 5,500
TOTAL	\$ 192,330	\$ 190,630	\$ 215,100	\$ 209,350	\$ 219,500

Staffing (Full Time Equivalents)

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
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	0.00	0.00	0.00	0.00	0.00
Assistant to the Director of Public Works	0.00	0.00	0.00	0.00	0.25
Secretary	0.75	0.75	0.75	0.75	0.75
Total	1.75	1.75	1.75	1.75	2.00

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Engineering Permits	121	116	125	130	130
Plan Reviews	169	160	200	196	200
Project Inspections	190	225	225	244	225

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 20-DISBURSEMENTS/PUBLIC WORKS ADMINISTRATION

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 132,838	\$ 135,047	\$ 138,000	\$ 137,500	\$ 142,000
6020 OVERTIME SALARIES	\$ 3,170	\$ 2,192	\$ 5,000	\$ 5,000	\$ 5,100
	\$ 136,008	\$ 137,239	\$ 143,000	\$ 142,500	\$ 147,100
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 426	\$ 358	\$ 600	\$ 500	\$ 600
6140 PROFESSIONAL SERVICES	\$ 41,379	\$ 39,344	\$ 50,400	\$ 46,600	\$ 49,600
6150 LEGAL NOTICES	\$ 748	\$ 1,396	\$ 1,000	\$ 1,000	\$ 1,200
6190 OUTSIDE SERVICES	\$ 2,187	\$ 2,286	\$ 5,000	\$ 5,000	\$ 3,000
	\$ 44,740	\$ 43,384	\$ 57,000	\$ 53,100	\$ 54,400
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 1,184	\$ 659	\$ 900	\$ 850	\$ 1,100
6320 VEHICLE EXPENSE	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
6330 PROFESSIONAL DEVELOPMENT	\$ 2,012	\$ 2,148	\$ 4,000	\$ 3,800	\$ 3,400
6340 PUBLICATIONS	\$ 462	\$ -	\$ 200	\$ 200	\$ 200
6390 BUSINESS EXPENSES	\$ 1,924	\$ 1,200	\$ 2,000	\$ 1,200	\$ 1,800
	\$ 11,582	\$ 10,007	\$ 13,100	\$ 12,050	\$ 12,500
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ 2,000	\$ 1,700	\$ 5,500
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 2,000	\$ 1,700	\$ 5,500
TOTAL DISBURSEMENTS	\$ 192,330	\$ 190,630	\$ 215,100	\$ 209,350	\$ 219,500

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6140 Professional Services		
Geographic Information System Services	\$ 46,400	\$ 43,600
Miscellaneous Engineering	\$ 3,000	\$ 5,000
NPDES Annual Permit Fee	\$ 1,000	\$ 1,000
Total	\$ 50,400	\$ 49,600
6190 Outside Services		
Des Plaines River Gauge Maintenance	\$ 4,600	\$ 2,600
Miscellaneous	\$ 400	\$ 400
Total	\$ 5,000	\$ 3,000
6310 Memberships		
American Public Works Association	\$ 200	\$ 400
American Society of Civil Engineers	\$ 300	\$ 300
American Society of Floodplain Managers	\$ 100	\$ 100
Lake County Emergency Management Service	\$ 100	\$ 100
Miscellaneous	\$ 100	\$ 100
Public Works Mutual Aid	\$ 100	\$ 100
Total	\$ 900	\$ 1,100
6320 Vehicle Expense		
Two Thirds of Two Monthly Vehicle Allowances	\$ 6,000	\$ 6,000
6330 Professional Development		
American Public Works Association Conference	\$ 2,000	\$ 1,400
Clerical Training	\$ 400	\$ 200
Miscellaneous Seminars	\$ 400	\$ 600
Professional Engineer Continuing Education/IPSI	\$ 1,200	\$ 1,200
Total	\$ 4,000	\$ 3,400

Village of Lincolnshire 2013 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. The Streets Division 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 as necessary
- Develop a long-term maintenance program for stormwater detention basins and drainage ditches
- Minimize the environmental impact of the snow and ice control program through the use of liquid de-icers.
- Investigate opportunities to partner with other governmental entities for the procurement of goods and services, where practical, and implement such programs (Village Board directed goal).

Capital Projects

- Vehicle Rehabilitation*	\$ 33,700
- 3/4 Ton Truck (243)	\$ 50,000
- Chassis Replacement Flatbed Truck (230)	\$ 50,000
- Anti-Icing System Upgrades	\$ 7,500
- Leaf Loading Machine Replacement	\$ 65,000
- Sewer Flusher Replacement*	\$ 58,000
- End Loader Plow	\$ 9,000
- 4" Trash Pump (#605)	\$ 17,800
- Chicago River Erosion Control	\$ 150,000
- Cul-de-sac Enhancement Program	\$ 15,000
- Lincolnshire Creek Erosion Control	\$ 175,000
- Storm Sewer System Repairs	\$ 81,500
- Street Repairs	\$ 42,500
- Street Resurfacing*	\$ 225,000
- Street Lighting Repairs/Upgrades	\$ 5,000
- Detention Basin Renovation	\$ 20,000
- Pedestrian Signals- Milw Blvd/Olde Half Day Road	\$ 7,500
	\$ 1,012,500

*Multiple Funds/Divisions

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Public Works	01-21 Streets
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 371,278	\$ 368,587	\$ 395,000	\$ 389,000	\$ 397,000
Contractual Services	\$ 179,898	\$ 202,999	\$ 244,400	\$ 229,500	\$ 240,600
Commodities	\$ 80,292	\$ 57,574	\$ 86,400	\$ 82,500	\$ 72,700
Other Charges	\$ 148,283	\$ 139,144	\$ 163,500	\$ 161,400	\$ 163,700
Capital Outlay	\$ 290,374	\$ 282,152	\$ 543,200	\$ 511,100	\$ 1,012,500
TOTAL	\$ 1,070,125	\$ 1,050,456	\$ 1,432,500	\$ 1,373,500	\$ 1,886,500

Staffing (Full Time Equivalent)

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
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
Total	4.25	4.25	4.25	4.25	4.25

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Streets cleaned-miles	341	315	335	300	300
Hours per asphalt patching-tons	38	28	35	25	30
Pct. catch basins requiring repair	11%	14%	12%	16%	10%
Snow events/Salt spread-tons	17/793.5	23/646.5	20/900	12/500	26/900
Pct. storm sewer system inspected	21%	17%	15%	12%	15%
Cubic yards of leaves collected	6,060	6,320	6,000	6,500	6,500
Service requests	459	557	550	650	700
Hour of collection/ cubic yards of leaves	0.26	0.23	0.26	0.25	0.25
Av. No. days to complete service request	23	21	20	20	20

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 21-DISBURSEMENTS/STREETS & STORM DRAINAGE

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 333,047	\$ 338,880	\$ 350,000	\$ 347,000	\$ 352,000
6020 OVERTIME SALARIES	\$ 38,231	\$ 29,707	\$ 45,000	\$ 42,000	\$ 45,000
	\$ 371,278	\$ 368,587	\$ 395,000	\$ 389,000	\$ 397,000
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 312	\$ 2,068	\$ 1,800	\$ 1,000	\$ 1,000
6185 ELECTRIC UTILITIES	\$ 14,684	\$ 13,126	\$ 18,500	\$ 14,500	\$ 17,000
6190 OUTSIDE SERVICES	\$ 164,902	\$ 187,805	\$ 224,100	\$ 214,000	\$ 222,600
	\$ 179,898	\$ 202,999	\$ 244,400	\$ 229,500	\$ 240,600
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 9,307	\$ 6,955	\$ 10,400	\$ 9,400	\$ 11,400
6231 REPAIR & RESTORATION	\$ 8,017	\$ 8,757	\$ 10,800	\$ 10,800	\$ 10,800
6235 CONSTRUCTION MATERIALS	\$ 2,994	\$ 2,189	\$ 3,600	\$ 2,500	\$ 3,600
6240 SNOW AND ICE CONTROL	\$ 59,974	\$ 39,673	\$ 61,600	\$ 59,800	\$ 46,900
	\$ 80,292	\$ 57,574	\$ 86,400	\$ 82,500	\$ 72,700
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 53	\$ -	\$ 200	\$ 200	\$ 200
6320 VEHICLE EXPENSE	\$ 144,238	\$ 134,493	\$ 156,700	\$ 156,700	\$ 157,100
6330 PROFESSIONAL DEVELOPMENT	\$ 141	\$ 420	\$ 800	\$ 300	\$ 800
6360 UNIFORMS	\$ 1,567	\$ 2,282	\$ 3,400	\$ 2,600	\$ 3,200
6386 MINOR EQUIPMENT	\$ 1,836	\$ 1,649	\$ 1,800	\$ 1,100	\$ 1,800
6390 BUSINESS EXPENSES	\$ 448	\$ 300	\$ 600	\$ 500	\$ 600
	\$ 148,283	\$ 139,144	\$ 163,500	\$ 161,400	\$ 163,700
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ 13,361	\$ 46,708	\$ 129,700	\$ 120,300	\$ 133,700
6430 CAPITAL PROJECTS	\$ 261,736	\$ 233,462	\$ 315,000	\$ 312,300	\$ 721,500
6440 OTHER EQUIPMENT	\$ 15,277	\$ 1,982	\$ 98,500	\$ 78,500	\$ 157,300
	\$ 290,374	\$ 282,152	\$ 543,200	\$ 511,100	\$ 1,012,500
TOTAL DISBURSEMENTS	\$ 1,070,125	\$ 1,050,456	\$ 1,432,500	\$ 1,373,500	\$ 1,886,500

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6190 Outside Services		
Compost Disposal (Leaves, Yard Waste)	\$ 52,000	\$ 52,000
Equipment Rental	\$ 1,000	\$ 1,000
Miscellaneous Disposal Fees	\$ 8,500	\$ 8,500
Mosquito Abatement	\$ 68,200	\$ 68,200
Parkway Restoration	\$ 1,000	\$ 1,000
Storm Sewer Cleaning	\$ 1,800	\$ 1,800
Street Light Repairs	\$ 2,000	\$ 2,000
Street Repairs	\$ 5,000	\$ 5,000
Street Sweeping	\$ 34,500	\$ 34,500
Traffic Signal Maintenance	\$ 25,100	\$ 25,100
Pavement Management System	\$ 25,000	\$ 1,000
Pavement Crack Sealing	\$ -	\$ 7,500
Storm Sewer Televising/Lining	\$ -	\$ 10,000
Pavement Markings	\$ -	\$ 5,000
	<hr/>	<hr/>
Total	\$ 224,100	\$ 222,600
6230 Maintenance Materials		
Leaf Bags	\$ -	\$ 400
NPDES Testing Supplies	\$ 500	\$ 500
Pavement Marking Materials	\$ 600	\$ 600
Street Light Accessories	\$ 1,800	\$ 2,400
Street Maintenance Equipment	\$ 900	\$ 900
Street Sign Materials, Frames, etc.	\$ 5,700	\$ 5,700
Supplies - Cleaning, Paint, Safety, Fasteners	\$ 900	\$ 900
	<hr/>	<hr/>
Total	\$ 10,400	\$ 11,400
6231 Repair & Restoration		
Parkway Restoration	\$ 1,000	\$ 2,000
Road Repair Materials	\$ 3,300	\$ 3,500
Storm Sewer Materials	\$ 2,000	\$ 2,000
Streetscape Restoration Materials (Includes cul-de-sacs)	\$ 4,500	\$ 3,300
	<hr/>	<hr/>
Total	\$ 10,800	\$ 10,800
6235 Construction Material		
Concrete & Supplies	\$ 400	\$ 400
Gravel & Sand	\$ 800	\$ 800
Lumber	\$ 400	\$ 400
Storm Sewer Construction Materials	\$ 1,500	\$ 1,500
Traffic Safety Materials	\$ 500	\$ 500
	<hr/>	<hr/>
Total	\$ 3,600	\$ 3,600
6240 Snow & Ice Control		
Anti-icing System Maintenance	\$ 1,500	\$ 1,500
Rock Salt and De-icing Materials	\$ 56,000	\$ 41,300
Sidewalk Ice Melt	\$ 500	\$ 500
Snow Plow Cutting Edges	\$ 3,600	\$ 3,600
	<hr/>	<hr/>
Total	\$ 61,600	\$ 46,900

Village of Lincolnshire 2013 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

- Implement an annual project of conducting work days in parks based upon pilot project completed in 2012.
- Monitor and evaluate the maintenance taking place in all Village parks
- Document the management of the Lifeguard Program
- Coordinate the Memorial Day ceremony
- Inspect all bike paths and develop a long-range maintenance and improvement plan (Village Board directed goal).

Capital Projects

- Utility Cart	\$ 15,000
- Zero Turn Radius Mower Replacement	\$ 15,000
- Line Painter	\$ 7,000
- 72" Riding Mower Replacement	\$ 22,000
- North Park Utility Cart	\$ 6,500
- Topdresser Replacement	\$ 17,000
- North Park Improvements	\$ 66,500
- Spring Lake Park Improvements	\$ 55,500
- Olde Mill Park Improvements	\$ 23,000
- Rivershire Park Improvements	\$ 39,000
- Whytegate Park Improvements	\$ 4,000
- Balzer Park Improvements	\$ 3,000
- Bikepath Repairs	\$ 82,500
- Tennis Court Fence Repairs	\$ 18,000
- Village Green Fountain Repair	\$ 10,000
- Village Hall Tree Pruning	\$ 10,000
- North Park Electric Upgrade	\$ 1,600
	\$ 395,600

*Multiple Funds/Divisions

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Public Works	01-22 Parks & Grounds
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 382,529	\$ 372,075	\$ 369,000	\$ 414,000	\$ 371,500
Contractual Services	\$ 140,513	\$ 193,471	\$ 195,200	\$ 187,000	\$ 198,500
Commodities	\$ 20,826	\$ 19,736	\$ 42,300	\$ 37,500	\$ 40,800
Other Charges	\$ 108,638	\$ 104,070	\$ 122,000	\$ 119,700	\$ 123,800
Capital Outlay	\$ 37,347	\$ 172,444	\$ 95,500	\$ 90,900	\$ 395,600
TOTAL	\$ 689,853	\$ 861,796	\$ 824,000	\$ 849,100	\$ 1,130,200

Staffing (Full Time Equivalents)

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Director of Public Works	0.13	0.125	0.125	0.125	0.125
Superintendent-Streets/Parks	0.50	0.50	0.50	0.50	0.50
Facilities Manager	0.50	0.50	0.50	0.50	0.50
General Maintenance-Parks	5.00	4.00	4.00	4.00	4.00
Gardener	0.25	0.00	0.00	0.00	0.00
Public Works Facility Secretary	0.25	0.25	0.25	0.25	0.25
Lifeguard	0.00	1.25	1.25	1.25	1.25
Summer Laborer	1.50	1.50	1.50	1.50	1.50
Total	8.13	8.125	8.125	8.125	8.125

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Playground Hours of Maint/Playground	24	26	25	26	26
Hours/ Active Acres Maintained	7	8	6	7	7
Special Events Hours	569	748.5	600	800	700
Hours of Preparation/Athletic Event	0.36	0.31	0.28	0.33	0.34
No. of Patrons	2,718	2,022	2,500	2,086	2,600
No. of Season Tags	367	218	350	221	350
No. of Daily Tags	1,463	1,187	1,500	1,255	1,600
Swimming Days	72	52	75	64	75

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 22-DISBURSEMENTS/PARKS & GROUNDS

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 369,083	\$ 344,478	\$ 345,000	\$ 392,000	\$ 347,000
6020 OVERTIME SALARIES	\$ 13,446	\$ 27,597	\$ 24,000	\$ 22,000	\$ 24,500
	\$ 382,529	\$ 372,075	\$ 369,000	\$ 414,000	\$ 371,500
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 43	\$ 1,341	\$ 2,000	\$ 1,500	\$ 2,000
6140 PROFESSIONAL SERVICES	\$ 69,424	\$ 69,424	\$ 72,000	\$ 66,900	\$ 70,000
6180 GAS UTILITIES	\$ 2,487	\$ 1,844	\$ 3,000	\$ 2,200	\$ 3,000
6185 ELECTRIC UTILITIES	\$ 26,964	\$ 26,110	\$ 28,000	\$ 28,000	\$ 28,000
6190 OUTSIDE SERVICES	\$ 41,595	\$ 94,752	\$ 90,200	\$ 88,400	\$ 95,500
	\$ 140,513	\$ 193,471	\$ 195,200	\$ 187,000	\$ 198,500
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 16,598	\$ 17,663	\$ 35,500	\$ 31,100	\$ 36,000
6231 REPAIR & RESTORATION	\$ 1,189	\$ 1,498	\$ 2,300	\$ 2,300	\$ 2,300
6235 CONSTRUCTION MATERIALS	\$ 3,039	\$ 575	\$ 4,500	\$ 4,100	\$ 2,500
	\$ 20,826	\$ 19,736	\$ 42,300	\$ 37,500	\$ 40,800
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 679	\$ 489	\$ 600	\$ 500	\$ 600
6320 VEHICLE EXPENSE	\$ 102,611	\$ 96,183	\$ 112,300	\$ 112,300	\$ 112,600
6330 PROFESSIONAL DEVELOPMENT	\$ 1,840	\$ 1,259	\$ 2,500	\$ 2,500	\$ 4,000
6340 PUBLICATIONS	\$ -	\$ -	\$ 100	\$ 100	\$ 100
6360 UNIFORMS	\$ 1,838	\$ 4,443	\$ 3,900	\$ 2,700	\$ 3,900
6386 MINOR EQUIPMENT	\$ 1,237	\$ 1,466	\$ 2,000	\$ 1,200	\$ 2,000
6390 BUSINESS EXPENSES	\$ 433	\$ 230	\$ 600	\$ 400	\$ 600
	\$ 108,638	\$ 104,070	\$ 122,000	\$ 119,700	\$ 123,800
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ 37,347	\$ 117,234	\$ 44,500	\$ 44,500	\$ 313,100
6440 OTHER EQUIPMENT	\$ -	\$ 55,210	\$ 51,000	\$ 46,400	\$ 82,500
6470 TRANSFER TO PARK DEVELOP	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 37,347	\$ 172,444	\$ 95,500	\$ 90,900	\$ 395,600
TOTAL DISBURSEMENTS	\$ 689,853	\$ 861,796	\$ 824,000	\$ 849,100	\$ 1,130,200

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6140 Professional Services		
Special Recreation District of Central Lake County	\$ 72,000	\$ 70,000
6190 Outside Services		
Equipment Rental	\$ 1,500	\$ 1,500
Fertilization	\$ 6,000	\$ 6,000
Miscellaneous Disposal Fees	\$ 9,000	\$ 9,000
Park Irrigation & Electrical	\$ 12,500	\$ 12,500
Playground Safety Surface	\$ 8,000	\$ 14,000
Special Events and Fireworks	\$ 46,000	\$ 50,500
Sport Court Maintenance	\$ 2,000	\$ 2,000
Basketball Court Maintenance	\$ 5,200	\$ -
Total	\$ 90,200	\$ 95,500
6230 Maintenance Materials		
Calcined Clay	\$ 500	\$ 500
Chemicals	\$ 1,500	\$ 1,000
Fertilizer	\$ 500	\$ 500
Grass Seed & Top Soil	\$ 2,500	\$ 2,500
Lighting Materials	\$ 1,000	\$ 1,000
Mulch	\$ 3,000	\$ 3,000
North Park	\$ 20,000	\$ 20,000
Paint & Supplies	\$ 1,500	\$ 1,500
Plantings	\$ 3,500	\$ 500
Sand	\$ 1,000	\$ 1,000
Special Events	\$ 500	\$ 1,000
Tennis Court Windscreen Replacement	\$ 3,500	\$ 3,500
Total	\$ 39,000	\$ 36,000
6231 Repair & Restoration		
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
6235 Construction Material		
Concrete	\$ 500	\$ 500
Dugout Covers	\$ 2,000	\$ -
Lumber & Steel	\$ 1,000	\$ 1,000
Plantings	\$ 500	\$ 500
Sand & Gravel	\$ 500	\$ 500
Total	\$ 4,500	\$ 2,500
6310 Memberships		
Illinois Parks & Recreation Association	\$ 300	\$ 300
Sports Turf Managers Association	\$ 300	\$ 300
Total	\$ 600	\$ 600

Village of Lincolnshire 2013 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 2013 Annual Budget

Program Activity Summary

General Fund	Public Works	01-23 Recreation
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 76,573	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 109,258	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 3,357	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 189,188	\$ -	\$ -	\$ -	\$ -

Staffing (Full Time Equivalents)

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Assistant to the Director of Public Works	0.00	0.00	0.00	0.00	0.00
Recreation Supervisor	1.00	0.00	0.00	0.00	0.00
Recreation Associate	0.00	0.00	0.00	0.00	0.00
Lifeguard	1.25	0.00	0.00	0.00	0.00
Seasonal Recreation Workers	<u>0.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	2.35	0.00	0.00	0.00	0.00

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
No. of Patrons	0	0	0	0	0
No. of Season Tags	0	0	0	0	0
No. of Daily Tags	0	0	0	0	0
Swimming Days	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
No. of Recreational Programs	0	0	0	0	0
No. of Participants	0	0	0	0	0

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 23-DISBURSEMENTS/RECREATION

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 73,425	\$ -	\$ -	\$ -	\$ -
6020 OVERTIME SALARIES	\$ 3,148	\$ -	\$ -	\$ -	\$ -
	\$ 76,573	\$ -	\$ -	\$ -	\$ -
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ 4,477	\$ -	\$ -	\$ -	\$ -
6130 EQUIPMENT MAINTENANCE	\$ 299	\$ -	\$ -	\$ -	\$ -
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
6190 OUTSIDE SERVICES	\$ 104,482	\$ -	\$ -	\$ -	\$ -
	\$ 109,258	\$ -	\$ -	\$ -	\$ -
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 399	\$ -	\$ -	\$ -	\$ -
6330 PROFESSIONAL DEVELOPMENT	\$ 504	\$ -	\$ -	\$ -	\$ -
6340 PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
6360 UNIFORMS	\$ 1,031	\$ -	\$ -	\$ -	\$ -
6386 MINOR EQUIPMENT	\$ 874	\$ -	\$ -	\$ -	\$ -
6390 BUSINESS EXPENSES	\$ 549	\$ -	\$ -	\$ -	\$ -
	\$ 3,357	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 189,188	\$ -	\$ -	\$ -	\$ -

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6120 Printing		
Recreation Directories (3)	\$ -	\$ -
Recreation Printing	\$ -	\$ -
Total	\$ -	\$ -
6140 Professional Services		
Special Recreation Association Membership	\$ -	\$ -
6190 Outside Services		
4th of July Fireworks	\$ -	\$ -
Recreational Programming	\$ -	\$ -
Special Events	\$ -	\$ -
Total	\$ -	\$ -
6310 Memberships		
Illinois Parks & Recreation Association	\$ -	\$ -
National Recreation & Parks Association	\$ -	\$ -
Total	\$ -	\$ -
6330 Professional Development		
Seminars/Conferences	\$ -	\$ -
Workplace Safety Training	\$ -	\$ -
Total	\$ -	\$ -
6390 Business Expense		
Meeting Refreshments	\$ -	\$ -
Recreational Programming Supplies	\$ -	\$ -
	\$ -	\$ -

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Public Works	01-24 Environmental Services
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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
- Monitor and evaluate the fauna in open spaces
- Monitor and manage urban wildlife
- Maintain open space
- Maintain formal landscape beds
- Liaison to the Solid Waste Agency of Lake County
- Liaison to watershed and other environmental groups
- Continue the Village corridor enhancement program (Village Board directed goal)
- Update the Village's tree inventory and update the long-range master plan for the maintenance, care, and planting of trees (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.

Capital Projects

- Corridor Enhancement Program	\$ 352,000
- Florsheim Park Improvements	\$ 55,000
	\$ 407,000

*Multiple Funds/Divisions

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Public Works				01-24 Environmental Services
Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 203,662	\$ 185,532	\$ 195,000	\$ 160,000	\$ 176,100
Contractual Services	\$ 217,853	\$ 177,610	\$ 256,600	\$ 187,100	\$ 298,500
Commodities	\$ 3,039	\$ 2,001	\$ 7,400	\$ 4,900	\$ 7,400
Other Charges	\$ 9,095	\$ 9,820	\$ 14,400	\$ 13,000	\$ 15,500
Capital Outlay	\$ -	\$ 2,293	\$ 315,000	\$ 315,000	\$ 407,000
TOTAL	\$ 433,649	\$ 377,256	\$ 788,400	\$ 680,000	\$ 904,500

Staffing (Full Time Equivalents)

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Director of Public Works	0.13	0.125	0.125	0.125	0.125
Environmental Services Supervisor	1.00	1.00	1.00	1.00	0.00
Assistant to the Director of Public Works	0.00	0.00	0.00	0.00	0.75
General Maintenance-Open Space	1.00	1.00	1.00	1.00	1.00
Gardener	0.25	0.25	0.25	0.25	0.25
Intern	0.25	0.25	0.25	0.25	0.25
Summer Laborer	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total	2.88	2.875	2.875	2.875	2.625

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Trees Removed	672	751	1100	1,052	950
Trees Planted	197	144	250	230	200
Trees Trimmed	342	355	340	327	350
Acres Sprayed (Gypsy Moth)	700	0	750	0	700

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 24-DISBURSEMENTS/ENVIRONMENTAL SERVICES

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 202,077	\$ 180,265	\$ 190,000	\$ 155,000	\$ 171,000
6020 OVERTIME SALARIES	\$ 1,585	\$ 5,267	\$ 5,000	\$ 5,000	\$ 5,100
	\$ 203,662	\$ 185,532	\$ 195,000	\$ 160,000	\$ 176,100
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ -	\$ 234	\$ 500	\$ 300	\$ 500
6140 PROFESSIONAL SERVICES	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 21,000
6190 OUTSIDE SERVICES	\$ 215,753	\$ 175,276	\$ 254,000	\$ 184,700	\$ 277,000
	\$ 217,853	\$ 177,610	\$ 256,600	\$ 187,100	\$ 298,500
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 3,039	\$ 1,714	\$ 6,700	\$ 4,500	\$ 6,700
6231 REPAIR & RESTORATION	\$ -	\$ 287	\$ 700	\$ 400	\$ 700
	\$ 3,039	\$ 2,001	\$ 7,400	\$ 4,900	\$ 7,400
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 410	\$ 1,055	\$ 1,400	\$ 1,100	\$ 1,100
6320 VEHICLE EXPENSE	\$ 7,500	\$ 7,334	\$ 7,800	\$ 7,800	\$ 7,900
6330 PROFESSIONAL DEVELOPMENT	\$ 631	\$ 461	\$ 1,400	\$ 500	\$ 4,700
6340 PUBLICATIONS	\$ 500	\$ 124	\$ 100	\$ 100	\$ 100
6360 UNIFORMS	\$ -	\$ 594	\$ 700	\$ 700	\$ 700
6386 MINOR EQUIPMENT	\$ -	\$ 199	\$ 2,900	\$ 2,700	\$ 900
6390 BUSINESS EXPENSES	\$ 54	\$ 53	\$ 100	\$ 100	\$ 100
	\$ 9,095	\$ 9,820	\$ 14,400	\$ 13,000	\$ 15,500
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ 315,000	\$ 315,000	\$ 407,000
6440 OTHER EQUIPMENT	\$ -	\$ 2,293	\$ -	\$ -	\$ -
	\$ -	\$ 2,293	\$ 315,000	\$ 315,000	\$ 407,000
TOTAL DISBURSEMENTS	\$ 433,649	\$ 377,256	\$ 788,400	\$ 680,000	\$ 904,500

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6140 Professional Services		
Tree Inventory Software Subscription	\$ 2,100	\$ 21,000
6190 Outside Services		
Tree Removals-emergencies, hazardous & diseased	\$ 25,000	\$ 40,000
Gypsy Moth Control	\$ 80,000	\$ -
Landscape/Corridor Maintenance	\$ 103,500	\$ 114,500
Natural Area Management	\$ 25,000	\$ 25,000
Plant Health Care	\$ 1,000	\$ 1,000
EAB Treatments*	\$ -	\$ 4,000
Right-of-Way Tree Pruning	\$ 10,000	\$ 10,000
Soils Analysis	\$ 500	\$ 500
Wildlife Management	\$ 9,000	\$ 9,000
Tree Plantings*	\$ -	\$ 73,000
	<u>\$ 254,000</u>	<u>\$ 277,000</u>
6230 Maintenance Materials		
Fencing	\$ 200	\$ 200
Fertilizer	\$ 200	\$ 200
Gypsum	\$ 300	\$ 300
Herbicide	\$ 3,000	\$ 3,000
Plantings	\$ 3,000	\$ 3,000
Total	<u>\$ 6,700</u>	<u>\$ 6,700</u>
6231 Repair & Restoration		
Amentities Repairs Materials	\$ 100	\$ 100
Landscape Restoration Materials	\$ 500	\$ 500
Miscellaneous Repair Supplies	\$ 100	\$ 100
Total	<u>\$ 700</u>	<u>\$ 700</u>
6310 Memberships		
Arborist Certification	\$ 400	\$ -
Chicago Botanic Garden	\$ 100	\$ 100
Chicago Wilderness	\$ 500	\$ 500
Illinois Arborist Association	\$ 50	\$ 100
International Society of Arborists	\$ 250	\$ 300
National Arbor Day Foundation	\$ 100	\$ 100
Total	<u>\$ 1,400</u>	<u>\$ 1,100</u>
6386 Minor Equipment		
Protective Equipment	\$ 300	\$ 300
Tools and Fire Equipment	\$ 2,200	\$ 200
Tree Flags and Marking Materials	\$ 200	\$ 200
Miscellaneous	\$ 200	\$ 200
Total	<u>\$ 2,900</u>	<u>\$ 900</u>

*Offset by \$87,000 revenue from Village Tree Bank.

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Public Works	01-25 Buildings
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Function

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

Significant Goals/Objectives

- Maintain the naturalize pond edge at the Village Hall
- Research options for repairing/replacing the Village Hall roof
- Create a 5-year capital improvement plan for building needs of all structures.
- Replace the Village Hall water heater.
- Replace the Village Hall boiler system.
- Complete the Village Hall chair replacement project.
- Replace the Spring Lake Park pavilion roof.
- Upgrade the police dispatch room.
- Replace Village Hall furniture.

Capital Projects

- Spring Lake Park Pavilion Repairs	\$ 10,000
- Village Hall/PWF Office Chair Replacement*	\$ 7,500
- Village Hall HVAC Assessment*	\$ 5,000
- Village Hall Water Heater Replacement*	\$ 30,000
- Village Hall Dispatch Kitchen/Bath Replacement*	\$ 2,000
- Public Works Fac Floor Treatment*	\$ 52,800
- Village Hall Furniture Replacement*	\$ 7,000
- Forklift Replacement*	\$ 10,000
	\$ 124,300

*Multiple Funds/Divisions

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Public Works	01-25 Buildings
---------------------	---------------------	------------------------

Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 43,101	\$ 34,359	\$ 35,000	\$ 37,500	\$ 36,500
Contractual Services	\$ 90,945	\$ 102,234	\$ 111,100	\$ 106,900	\$ 123,200
Commodities	\$ 13,389	\$ 12,909	\$ 18,800	\$ 15,300	\$ 18,000
Other Charges	\$ 10,750	\$ 8,408	\$ 10,900	\$ 8,900	\$ 9,000
Capital Outlay	\$ -	\$ 12,841	\$ 60,000	\$ 53,900	\$ 124,300
TOTAL	\$ 158,185	\$ 170,751	\$ 235,800	\$ 222,500	\$ 311,000

Staffing (Full Time Equivalents)

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Facilities Manager	0.25	0.25	0.50	0.50	0.50
Total	0.25	0.25	0.50	0.50	0.50

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Custodial Cost/Sq.Ft.	\$1.81	\$1.64	\$1.70	\$1.64	\$1.75
No. of Events*	174	169	160	156	160

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

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT 25-DISBURSEMENTS/BUILDINGS

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 42,495	\$ 33,026	\$ 34,000	\$ 33,500	\$ 34,500
6020 OVERTIME SALARIES	\$ 606	\$ 1,333	\$ 1,000	\$ 4,000	\$ 2,000
	\$ 43,101	\$ 34,359	\$ 35,000	\$ 37,500	\$ 36,500
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 1,155	\$ 1,593	\$ 2,000	\$ 1,200	\$ 2,000
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
6185 ELECTRIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
6190 OUTSIDE SERVICES	\$ 89,790	\$ 100,641	\$ 109,100	\$ 105,700	\$ 121,200
	\$ 90,945	\$ 102,234	\$ 111,100	\$ 106,900	\$ 123,200
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 13,362	\$ 11,782	\$ 16,500	\$ 13,200	\$ 15,700
6231 REPAIR & RESTORATION	\$ 27	\$ 1,127	\$ 1,800	\$ 1,700	\$ 1,800
6235 CONSTRUCTION MATERIALS	\$ -	\$ -	\$ 500	\$ 400	\$ 500
	\$ 13,389	\$ 12,909	\$ 18,800	\$ 15,300	\$ 18,000
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -
6320 VEHICLE EXPENSE	\$ 5,000	\$ 4,889	\$ 5,200	\$ 5,200	\$ 5,200
6330 PROFESSIONAL DEVELOPMENT	\$ 205	\$ 4	\$ 200	\$ -	\$ 200
6360 UNIFORMS	\$ 240	\$ 104	\$ 300	\$ 100	\$ 200
6386 MINOR EQUIPMENT	\$ 2,939	\$ 1,624	\$ 3,100	\$ 1,800	\$ 1,300
6390 BUSINESS EXPENSES	\$ 2,366	\$ 1,787	\$ 2,100	\$ 1,800	\$ 2,100
	\$ 10,750	\$ 8,408	\$ 10,900	\$ 8,900	\$ 9,000
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ -	\$ 12,841	\$ 60,000	\$ 53,900	\$ 124,300
6440 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 12,841	\$ 60,000	\$ 53,900	\$ 124,300
TOTAL DISBURSEMENTS	\$ 158,185	\$ 170,751	\$ 235,800	\$ 222,500	\$ 311,000

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6190 Outside Services		
Audio/Visual Equipment Maintenance	\$ 1,000	\$ 1,000
Custodial Contract for Public Works Facility	\$ 7,800	\$ 7,900
Custodial Contract for Village Hall	\$ 23,700	\$ 23,700
Electrical, Plumbing & Roof Repairs	\$ 12,000	\$ 12,000
Facilities Landscape	\$ 24,500	\$ 24,500
Fire Protection Services	\$ 11,600	\$ 11,700
HVAC, Electrical Maintenance	\$ 14,600	\$ 17,500
Miscellaneous	\$ 2,400	\$ 7,400
Overhead Door Maintenance	\$ 7,300	\$ 7,300
Pest Control	\$ 2,000	\$ 2,000
Pond and Swale Maintenance	\$ 2,200	\$ 6,200
Total	\$ 109,100	\$ 121,200
6230 Maintenance Materials		
Building Commodities	\$ 1,200	\$ 1,200
Janitorial Supplies	\$ 1,600	\$ 800
Landscaping Materials	\$ 3,000	\$ 2,000
Lighting Products	\$ 1,000	\$ 2,000
Paper Goods	\$ 9,000	\$ 9,000
Safety Supplies	\$ 700	\$ 700
Total	\$ 16,500	\$ 15,700
6231 Repair and Restoration		
Building Materials	\$ 300	\$ 300
Cleaning Materials	\$ 300	\$ 300
Paint	\$ 600	\$ 600
Replacement Parts	\$ 600	\$ 600
Total	\$ 1,800	\$ 1,800
6235 Construction Materials		
Fasteners	\$ 100	\$ 100
Lumber	\$ 400	\$ 400
Total	\$ 500	\$ 500
6330 Professional Development		
Technical Workshops	\$ 100	\$ 100
Workplace Safety Training	\$ 100	\$ 100
Total	\$ 200	\$ 200
6386 Minor Equipment		
Hand Tools	\$ 100	\$ 100
Office Furniture/Equipment	\$ 2,800	\$ 1,000
Power Tools	\$ 200	\$ 200
Total	\$ 3,100	\$ 1,300

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Finance	01-26 Capital Debt
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Function

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

Significant Goals/Objectives

- Continue administration of various loan payments
- Transfer \$481,600 to the Water and Sewer Improvement Fund for debt service
- Transfer \$903,100 to the Water and Sewer Improvement Fund for capital improvements
- Transfer \$200,000 to the police pension fund for property tax rate stabilization/reduction

Capital Projects

- None

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

General Fund	Finance	01-26 Capital Debt
---------------------	----------------	---------------------------

Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	<u>\$ 780,907</u>	<u>\$ 1,002,559</u>	<u>\$ 1,457,000</u>	<u>\$ 1,456,200</u>	\$ 1,772,000
TOTAL	\$ 780,907	\$ 1,002,559	\$ 1,457,000	\$ 1,456,200	\$ 1,772,000

Staffing (Full Time Equivalents)

No staff is funded through this account

Performance Indicators

None

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 01- GENERAL FUND

DEPT. 26-DISBURSEMENTS/CAPITAL DEBT

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>CAPITAL OUTLAY/DEBT</u>					
6470 TRANSFERS OUT	\$ 197,000	\$ 453,854	\$ 975,000	\$ 975,000	\$ 1,290,400
6471 LOAN PAYMENTS	\$ 583,907	\$ 548,705	\$ 482,000	\$ 481,200	\$ 481,600
	\$ 780,907	\$ 1,002,559	\$ 1,457,000	\$ 1,456,200	\$ 1,772,000
TOTAL DISBURSEMENTS	\$ 780,907	\$ 1,002,559	\$ 1,457,000	\$ 1,456,200	\$ 1,772,000

Village of Lincolnshire 2013 Annual Budget

Program Notes

6470 Transfer to Utility Capital Projects and Debt	Budget 2012	
Transfer to E911 Fund for Operations	\$	60,000
Transfer to Utility Debt	\$	481,600
Transfer to Capital Projects	\$	218,400
Transfer to SSA No. 1 for Loan and Capital Costs	\$	215,000
Transfer to Police Pension Fund	\$	-
	\$	<u>975,000</u>

Budget 2013
\$ -
\$ 187,300
\$ 903,100
\$ -
\$ <u>200,000</u>
\$ <u>1,290,400</u>

Outstanding Debt Schedule Payments

**2012 Consolidated Loan
(Refinanced North Park and Schelster Road Loans)**

	Year	Rate	Principal	Interest	Total
6471	2013	2.60%	\$ 419,728	\$ 61,854	\$ 481,582
	2014	2.60%	\$ 430,865	\$ 50,717	\$ 481,582
	2015	2.60%	\$ 442,298	\$ 39,284	\$ 481,582
	2016	2.60%	\$ 454,034	\$ 27,548	\$ 481,582
	2017	2.60%	\$ 466,082	\$ 15,500	\$ 481,582
	2018	2.60%	\$ <u>237,658</u>	\$ <u>3,132</u>	\$ <u>240,790</u>
	Total		\$ 2,450,665	\$ 198,035	\$ 2,648,700

Village of Lincolnshire 2013 Annual Budget

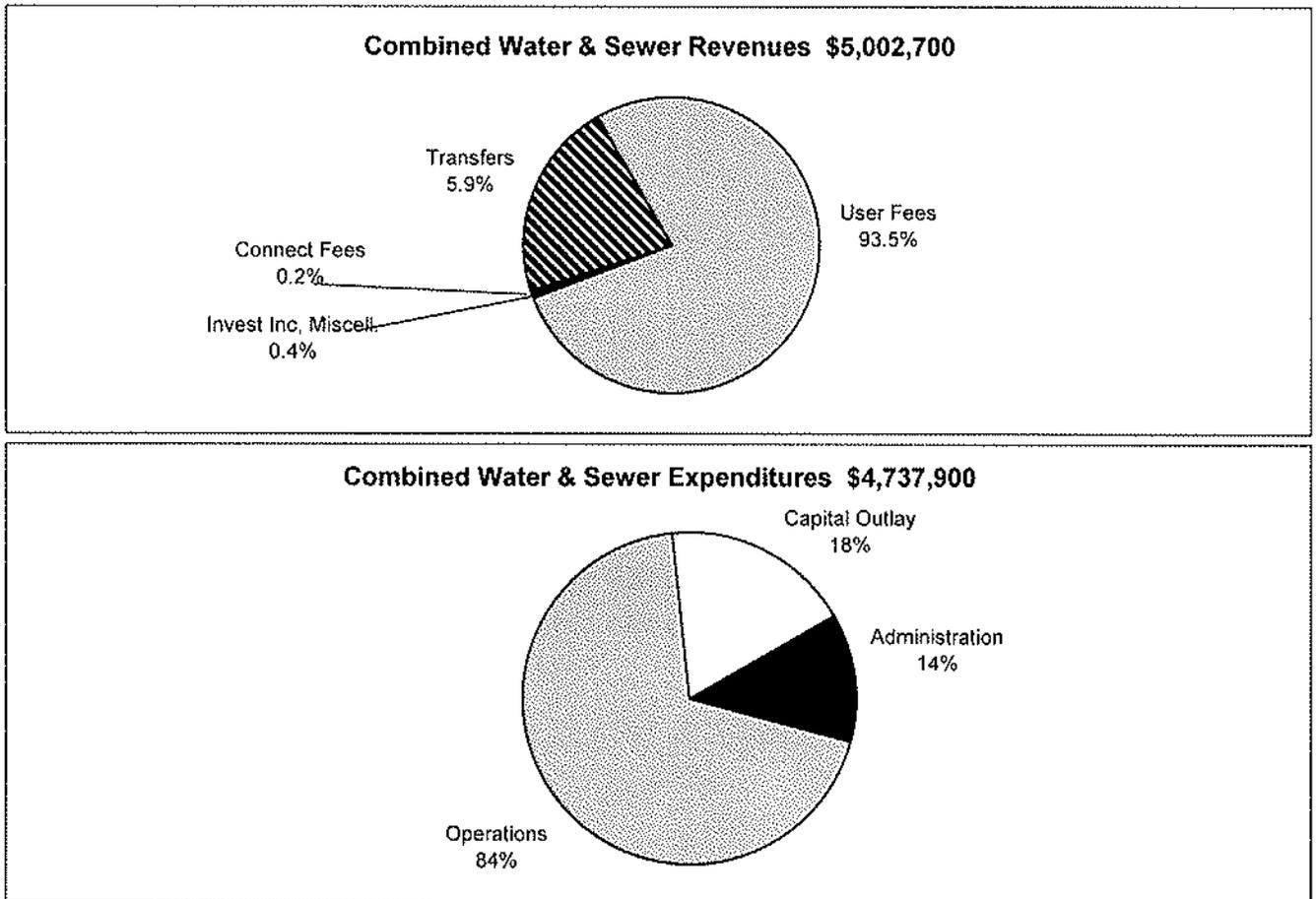
WATER AND SEWER FUND

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 revenues from this operation must equal or exceed expenditures.

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

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

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



Village of Lincolnshire 2013 Annual Budget

Fund Summary - Water and Sanitary Sewer Funds

Water and Sanitary Sewer Fund (02)

REVENUES

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Licenses & Fees	\$ 3,784,022	\$ 3,826,786	\$ 3,840,000	\$ 3,962,000	\$ 3,874,500
Miscellaneous Revenue	\$ 39,135	\$ 16,506	\$ 5,200	\$ 6,200	\$ 10,500
Other Income	\$ 6,127	\$ 2,529	\$ 1,500	\$ 2,800	\$ 2,500
TOTAL	\$ 3,829,284	\$ 3,845,821	\$ 3,846,700	\$ 3,971,000	\$ 3,887,500
USE OF RESERVES	\$ 16,098	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 3,845,382	\$ 3,845,821	\$ 3,846,700	\$ 3,971,000	\$ 3,887,500

EXPENSES

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 616,935	\$ 586,562	\$ 604,000	\$ 610,500	\$ 608,300
Contractual Services	\$ 2,943,424	\$ 2,903,627	\$ 2,996,800	\$ 3,049,900	\$ 3,062,600
Commodities	\$ 22,106	\$ 19,995	\$ 29,700	\$ 26,000	\$ 26,600
Other Charges	\$ 171,777	\$ 175,245	\$ 181,900	\$ 182,000	\$ 177,300
Capital Outlay/Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,754,242	\$ 3,685,429	\$ 3,812,400	\$ 3,868,400	\$ 3,874,800

Water and Sanitary Sewer Improvement Fund (07)

REVENUES

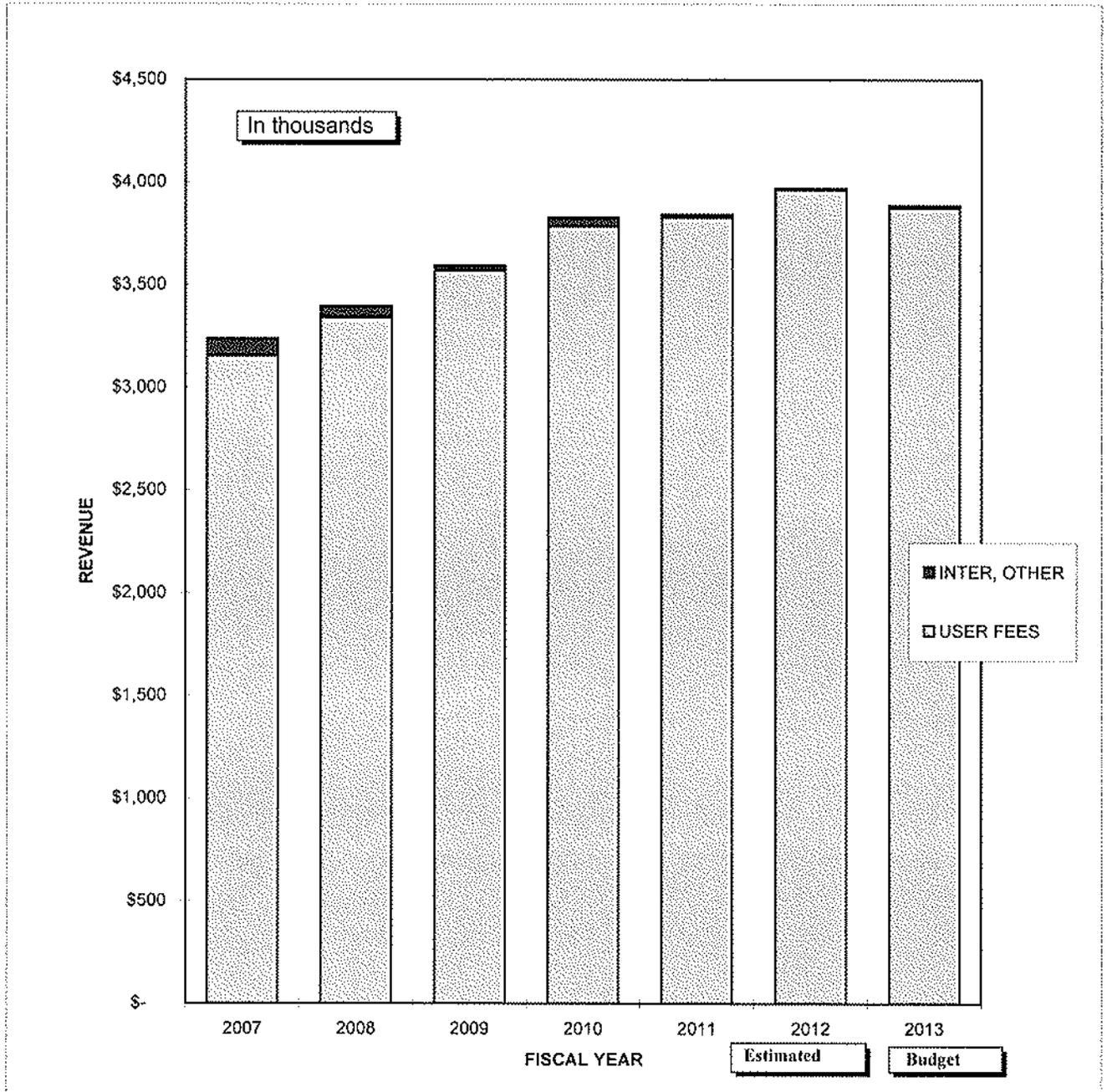
	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Licenses & Fees	\$ 29,392	\$ 37,408	\$ 10,500	\$ 103,100	\$ 24,300
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	\$ 152,311	\$ 245,689	\$ 700,500	\$ 701,800	\$ 1,090,900
Loan Payments	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 181,703	\$ 283,097	\$ 711,000	\$ 804,900	\$ 1,115,200

EXPENSES

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Capital Outlay	\$ 287,389	\$ 296,105	\$ 652,300	\$ 759,600	\$ 863,100

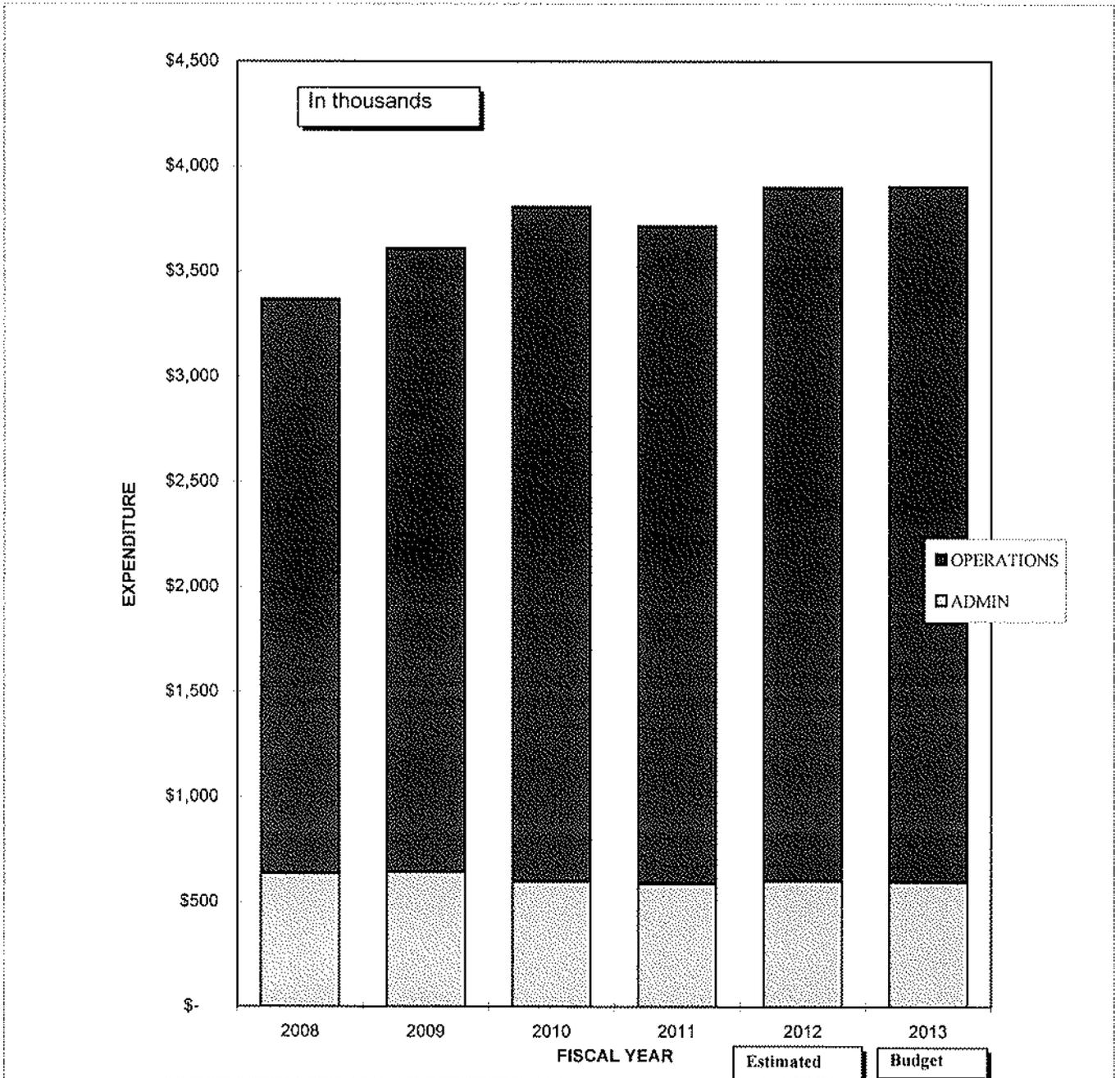
WATER & SANITARY SEWER FUND

HISTORICAL REVENUES



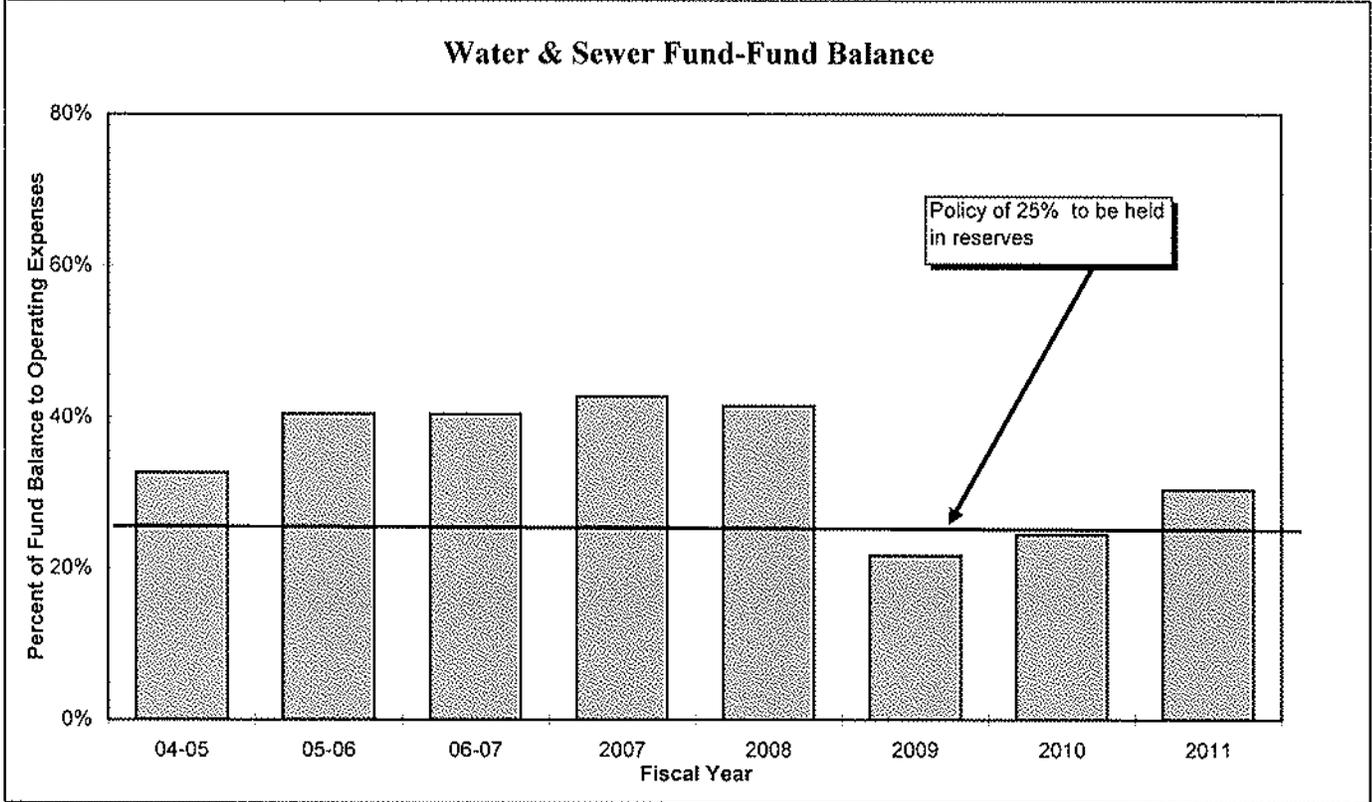
WATER & SANITARY SEWER FUND

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 (in thousands)	Operating Expenses (in thousands)	Ratio
04-05	939	2,875	33%
05-06	1,237	3,058	40%
06-07	1,436	3,554	40%
2007	1,520	3,562	43%
2008	1,561	3,761	42%
2009	853	3,925	22%
2010	969	3,951	25%
2011	1,165	3,839	30%

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 02- WATER AND SANITARY SEWER FUND

REVENUES

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>LICENSES & FEES</u>					
4180 WATER/SEWER USER FEES	\$ 3,784,022	\$ 3,826,786	\$ 3,840,000	\$ 3,962,000	\$ 3,874,500
	\$ 3,784,022	\$ 3,826,786	\$ 3,840,000	\$ 3,962,000	\$ 3,874,500
<u>MISCELLANEOUS REVENUE</u>					
4410 SALE OF SURPLUS PROPERTY	\$ 1,552	\$ 3,554	\$ 200	\$ 200	\$ 4,500
4430 OTHER INCOME	\$ 37,583	\$ 12,952	\$ 5,000	\$ 6,000	\$ 6,000
	\$ 39,135	\$ 16,506	\$ 5,200	\$ 6,200	\$ 10,500
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 6,127	\$ 2,529	\$ 1,500	\$ 2,800	\$ 2,500
	\$ 6,127	\$ 2,529	\$ 1,500	\$ 2,800	\$ 2,500
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 3,829,284	\$ 3,845,821	\$ 3,846,700	\$ 3,971,000	\$ 3,887,500

Village of Lincolnshire 2013 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 191 million gallons to be consumed for residential use, 225 million gallons for commercial use, and 10 million gallons for municipal use. This estimate is based upon a normal seasonal temperatures.

Water & Sanitary Sewer Rates:

<u>(All figures per 1,000 gallons)</u>	<u>FY2012</u>	<u>As of 1-1-13</u>	<u>% Change</u>
In-Village Water	\$4.33	\$4.43	2.3%
Out-of-Village Water	\$4.75	\$4.87	2.3%
In-Village Sanitary Sewer	\$5.27	\$5.27	0.0%
Out-of-Village Sewer	\$5.80	\$5.80	0.0%
In-Village Total	\$9.60	\$9.70	1.0%
Out-of-Village Total	\$10.55	\$10.67	1.0%
Total Anticipated Sales		Net Sales	
\$ 3,964,500	Less Sanitary Sewer Credit	\$ 3,874,500	
	\$ 90,000 =		

Sale of Surplus Property

Generated from the normal replacement of worn vehicles and equipment

Other Income

Revenue from special fees such as construction site water service

Minimal growth is projected

Interest Income

Revenues from the investment of idle cash and cash reserves

Water Sewer Fund

Cash Reserve Transfer

Use of previous years' excess of revenues over expenditures

Village of Lincolnshire 2013 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
- Audit the Village's "unaccounted for" water usage
- Continue with a Sanitary Sewer inflow and infiltration elimination program
- Implement year one of a four year program to change out water meters throughout the Village to an automated system.

Capital Projects

- None

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

Water & Sewer Fund	Public Works		02-01 Administration		
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 225,284	\$ 207,457	\$ 205,500	\$ 192,000	\$ 195,200
Contractual Services	\$ 249,843	\$ 252,897	\$ 293,600	\$ 282,500	\$ 278,200
Commodities	\$ 1,343	\$ 1,459	\$ 2,000	\$ 1,500	\$ 1,800
Other Charges	\$ 120,622	\$ 124,446	\$ 124,100	\$ 123,600	\$ 119,500
TOTAL	\$ 597,092	\$ 586,259	\$ 625,200	\$ 599,600	\$ 594,700

Staffing (Full Time Equivalents)

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Village Manager	0.20	0.20	0.20	0.20	0.20
Deputy Village Clerk	0.20	0.20	0.00	0.00	0.00
Executive Secretary	0.20	0.20	0.00	0.00	0.00
Administrative Assistant	0.20	0.20	0.40	0.20	0.20
Director of Financial Systems	0.20	0.20	0.20	0.20	0.20
Account Clerk Supervisor	0.20	0.20	0.20	0.20	0.20
Secretary/Receptionist	0.20	0.20	0.20	0.20	0.20
Billing Clerk	0.50	0.50	0.50	0.50	0.50
Public Works Director	0.25	0.25	0.25	0.25	0.25
Engineering Supervisor	0.25	0.25	0.25	0.25	0.25
Engineering Inspector	0.25	0.25	0.00	0.00	0.00
Secretary	0.25	0.25	0.25	0.25	0.25
Total	2.90	2.90	2.45	2.25	2.25

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
No. Accounts Serviced	2,455	2,467	2,471	2,472	2,477
No. Utility Permits	37	31	35	34	34

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 02- WATER & SANITARY SEWER FUND

DEPT 01-DISBURSEMENTS/ADMINISTRATION

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>PERSONAL SERVICES</u>					
6015 REGULAR SALARIES	\$ 225,273	\$ 207,444	\$ 205,000	\$ 192,000	\$ 194,700
6020 OVERTIME SALARIES	\$ 11	\$ 13	\$ 500	\$ -	\$ 500
	\$ 225,284	\$ 207,457	\$ 205,500	\$ 192,000	\$ 195,200
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 6,557	\$ 28,491	\$ 31,500	\$ 30,000	\$ 31,000
6120 PRINTING	\$ 3,632	\$ 3,344	\$ 3,000	\$ 2,500	\$ 3,600
6140 PROFESSIONAL SERVICES	\$ 47,327	\$ 44,837	\$ 61,200	\$ 61,000	\$ 49,600
6155 DATA SYSTEMS	\$ 6,326	\$ 6,388	\$ 7,500	\$ 8,700	\$ 8,700
6160 POSTAGE	\$ 1,908	\$ 3,899	\$ 4,000	\$ 4,000	\$ 4,000
6170 DUPLICATING	\$ 1,511	\$ 1,411	\$ 1,800	\$ 1,800	\$ 1,800
6187 MEDICAL INSURANCE	\$ 80,442	\$ 70,440	\$ 83,000	\$ 78,000	\$ 88,300
6188 GENERAL INSURANCE	\$ 101,369	\$ 93,285	\$ 99,000	\$ 95,000	\$ 89,300
6190 OUTSIDE SERVICES	\$ 771	\$ 802	\$ 2,600	\$ 1,500	\$ 1,900
	\$ 249,843	\$ 252,897	\$ 293,600	\$ 282,500	\$ 278,200
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 1,343	\$ 1,459	\$ 2,000	\$ 1,500	\$ 1,800
	\$ 1,343	\$ 1,459	\$ 2,000	\$ 1,500	\$ 1,800
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 451	\$ 376	\$ 500	\$ 500	\$ 500
6320 VEHICLE EXPENSE	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
6330 PROFESSIONAL DEVELOPMENT	\$ 96	\$ 6	\$ 300	\$ 100	\$ 300
6340 PUBLICATIONS	\$ -	\$ -	\$ 100	\$ -	\$ 100
6390 BUSINESS EXPENSES	\$ 117,075	\$ 121,064	\$ 120,200	\$ 120,000	\$ 115,600
	\$ 120,622	\$ 124,446	\$ 124,100	\$ 123,600	\$ 119,500
TOTAL DISBURSEMENTS	\$ 597,092	\$ 586,259	\$ 625,200	\$ 599,600	\$ 594,700

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012		Budget 2013	
6120 Printing				
Water/Sewer Bills	\$	1,000	\$	1,500
Water/Sewer Portion of Printing Expense	\$	2,000	\$	2,100
		<u>\$</u>		<u>\$</u>
		3,000		3,600
6140 Professional Services				
Geographic Information System Services	\$	23,200	\$	21,900
Sanitary Sewer Study	\$	10,000	\$	-
Water/Sewer Portion of Audit	\$	10,000	\$	9,700
Water/Sewer Portion of Legal Expense	\$	18,000	\$	18,000
Total		<u>\$</u>		<u>\$</u>
		61,200		49,600
6190 Outside Services				
Customer Service/Service Management System	\$	1,500	\$	500
Miscellaneous	\$	400	\$	400
Records Storage Conversion	\$	-	\$	300
Village Notification System	\$	700	\$	700
Total		<u>\$</u>		<u>\$</u>
		2,600		1,900
6310 Memberships				
American Public Works Association	\$	200	\$	200
American Society of Civil Engineers	\$	100	\$	100
American Water Works Association	\$	200	\$	200
Total		<u>\$</u>		<u>\$</u>
		500		500
6320 Vehicle Expense				
One-Third of Two Monthly Vehicle Allowances	\$	3,000	\$	3,000
Total		<u>\$</u>		<u>\$</u>
		3,000		3,000
6390 Business Expense				
W/S Portion-IMRF/FICA	20.16%		20.11%	
Miscellaneous	\$	596,000	\$	574,300
		\$		\$
		120,200		115,500
		\$		\$
		100		100
		<u>\$</u>		<u>\$</u>
		120,300		115,600

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

Water & Sewer Fund	Public Works	02-02 Operations
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Function

This division maintains the potable water supply system and the sanitary sewer collection system in the field. These systems will purchase and distribute approximately 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 (80%) of the expenses in the operations accounts for the purchase of treated Lake Michigan water from the City of Highland Park (34%) and the treatment of sanitary sewerage by the Lake County Public Works Department (46%).

Significant Goals/Objectives

- Inspect and maintain all hydrants and valves in the distribution system
- Continue the inside meter reading program
- Conduct the mandated cross-connection control program
- Complete all water sampling requirements mandated by the IEPA
- Comply with all requirements of the J.U.L.I.E. One Call System mandate

Capital Projects

- None

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

Water & Sewer Fund	Public Works				02-02 Operations
Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ 391,651	\$ 379,105	\$ 398,500	\$ 418,500	\$ 413,100
Contractual Services	\$ 2,693,581	\$ 2,650,730	\$ 2,703,200	\$ 2,767,400	\$ 2,784,400
Commodities	\$ 20,763	\$ 18,536	\$ 27,700	\$ 24,500	\$ 24,800
Other Charges	\$ 51,155	\$ 50,799	\$ 57,800	\$ 58,400	\$ 57,800
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,157,150	\$ 3,099,170	\$ 3,187,200	\$ 3,268,800	\$ 3,280,100

Staffing (Full Time Equivalents)

	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
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	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total	5.50	5.50	5.50	5.50	5.50

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
JULIE Utility Locates	1,860	2,133	2,000	2,013	2,100
EDU Connections	7	11	11	27	6
Average Daily Water Usage-Million Gallons	1.283	1.255	1.300	1.402	1.310
Service Requests Completed	1,064	750	910	770	1,300

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 02- WATER & SANITARY SEWER FUND

DEPT 02-DISBURSEMENTS/OPERATIONS

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 352,056	\$ 356,069	\$ 370,000	\$ 370,000	\$ 379,600
6020 OVERTIME SALARIES	\$ 39,595	\$ 23,036	\$ 28,500	\$ 48,500	\$ 33,500
	\$ 391,651	\$ 379,105	\$ 398,500	\$ 418,500	\$ 413,100
<u>CONTRACTUAL SERVICES</u>					
6130 EQUIPMENT MAINTENANCE	\$ 56,506	\$ 42,617	\$ 20,700	\$ 34,300	\$ 20,700
6180 GAS UTILITIES	\$ 2,404	\$ 3,004	\$ 3,200	\$ 2,500	\$ 3,200
6185 ELECTRIC UTILITIES	\$ 94,311	\$ 83,193	\$ 83,600	\$ 83,600	\$ 83,600
6190 OUTSIDE SERVICES	\$ 26,011	\$ 31,454	\$ 47,700	\$ 41,200	\$ 46,900
6195 WATER PURCHASE	\$ 995,621	\$ 1,029,218	\$ 1,060,000	\$ 1,115,000	\$ 1,113,000
6196 SANITARY SEWER CHARGE	\$ 1,510,944	\$ 1,453,460	\$ 1,480,000	\$ 1,483,000	\$ 1,509,000
6197 SEWER TRANSMISSION FEE	\$ 7,784	\$ 7,784	\$ 8,000	\$ 7,800	\$ 8,000
	\$ 2,693,581	\$ 2,650,730	\$ 2,703,200	\$ 2,767,400	\$ 2,784,400
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 9,328	\$ 14,116	\$ 18,700	\$ 18,100	\$ 20,300
6236 WATER METERS	\$ 11,435	\$ 4,420	\$ 9,000	\$ 6,400	\$ 4,500
	\$ 20,763	\$ 18,536	\$ 27,700	\$ 24,500	\$ 24,800
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 312	\$ 534	\$ 400	\$ 600	\$ 600
6320 VEHICLE EXPENSE	\$ 48,063	\$ 44,967	\$ 52,200	\$ 52,200	\$ 52,400
6330 PROFESSIONAL DEVELOPMENT	\$ 56	\$ 565	\$ 800	\$ 100	\$ 600
6360 UNIFORMS	\$ 1,717	\$ 2,534	\$ 2,100	\$ 2,300	\$ 1,900
6386 MINOR EQUIPMENT	\$ 101	\$ 1,340	\$ 1,300	\$ 1,300	\$ 1,300
6390 BUSINESS EXPENSES	\$ 906	\$ 859	\$ 1,000	\$ 1,900	\$ 1,000
	\$ 51,155	\$ 50,799	\$ 57,800	\$ 58,400	\$ 57,800
<u>CAPITAL OUTLAY</u>					
6470 TRANSFER TO WSI	\$ -	\$ -	\$ -	\$ -	\$ -
6471 LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 3,157,150	\$ 3,099,170	\$ 3,187,200	\$ 3,268,800	\$ 3,280,100

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6130 Equipment Maintenance		
Emergency Repairs-Reservoirs/Lift Stations	\$ 18,000	\$ 18,000
Maintenance of Emergency Air Packs	\$ 500	\$ 500
Meter Calibration	\$ 2,200	\$ 2,200
Total	\$ 20,700	\$ 20,700
6190 Outside Services		
Emergency Repair and Restoration	\$ 22,500	\$ 22,500
IEPA Water Testing	\$ 2,100	\$ 2,100
Instrument Calibration	\$ 400	\$ 400
JULIE One Call System	\$ 3,000	\$ 3,000
Large Meter Testing	\$ 3,100	\$ 3,100
Valve Maintenance Program	\$ 3,600	\$ 3,600
Valve Turning	\$ 12,000	\$ 12,000
Water Meter Relocation	\$ 1,000	\$ -
Meter Billing Interface	\$ -	\$ 200
Total	\$ 47,700	\$ 46,900
6195 Water Purchase		
Purchase of Water from the City of Highland Park	\$ 1,060,000	\$ 1,113,000
6196 Sanitary Sewer Charges		
Wastewater Treatment Service provided by Lake County	\$ 1,480,000	\$ 1,509,000
6230 Maintenance Materials		
Chlorine Compressed Gas & Detector Solution	\$ 2,000	\$ 2,000
Gravel	\$ 2,000	\$ 2,000
Hydrant Accessories	\$ 3,500	\$ 3,500
JULIE Locating Material	\$ 1,200	\$ 1,200
Lift Station Cleaning Materials	\$ 300	\$ 2,200
Meter Pit Repair Parts/B-Box Repair Materials	\$ 1,300	\$ 1,000
Miscellaneous - Hardware, Paint, Paper Goods	\$ 2,500	\$ 2,500
Repair Clamps & Fittings	\$ 3,000	\$ 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	\$ 18,700	\$ 20,300

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

Water and Sewer Improvement Fund	Public Works	07-01 Capital
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Function

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

Significant Goals/Objectives

- Replace vehicles and equipment to continue stabilization of maintenance costs
- Implement improvements to the water distribution and sewer collection systems
- Complete the replacement of the Village's Supervisory Control and Data Acquisition System
- Commence conversion to an Automated Meter Reading system for the water and sewer meters

Capital Projects

- Vehicle Rehabilitation*	\$ 2,200
- Audio/Visual Equipment*	\$ 700
- Data Processing Replacement*	\$ 4,500
- Geographic Information System*	\$ 2,500
- Desktop Copier	\$ 1,300
- Sanitary Sewer System Improvements	\$ 53,000
- Water Distribution System Repairs	\$ 63,000
- Automated Water Meter Reading	\$ 149,100
- Lift Station Generator Replacement	\$ 80,000
- Lift Station Radiator Replacement	\$ 17,000
- Village Hall/PWF Chair Replacement*	\$ 3,600
- Village Hall Dispatch Kitchen/Bath Replacement	\$ 1,000
- Village Hall HVAC Assessment*	\$ 2,500
- Water Main Replacement	\$ 30,000
- Public Works Fac. Floor Treatment*	\$ 27,200
- Eastside Reservoir Drive	\$ 25,000
- Village Hall Water Heater Replacement*	\$ 10,000
- Londonderry Lift Station Guide Rails	\$ 5,100
- Village Hall Furniture Replacement*	\$ 3,000
- Westside Reservoir Improvements	\$ 120,000
- Trash Pump, 4" (#605)	\$ 9,200
- Forklift Replacement*	\$ 5,000
- Sewer Flusher*	\$ 58,000
- Public Works Compressed Air Replacement*	\$ 900
- End Loader Plow*	\$ 2,000
	<u>\$ 675,800</u>

*Multiple Funds/Divisions

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

Water and Sewer Improvement Fund	Public Works	07-01 Capital
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Disbursements	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	Budget 2013
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	<u>\$ 287,389</u>	<u>\$ 296,105</u>	<u>\$ 652,300</u>	<u>\$ 759,600</u>	\$ 863,100
TOTAL	\$ 287,389	\$ 296,105	\$ 652,300	\$ 759,600	\$ 863,100

Staffing (Full Time Equivalents)

No staff are funded through this account

Performance Indicators

Indicator	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	Budget 2013
EDU Connections	7	11	3	27	7

Village of Lincolnshire 2013 Annual Budget

Program Detail

REVENUES

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>LICENSES & FEES</u>					
4186 CONNECTION FEES	\$ 29,392	\$ 37,408	\$ 10,500	\$ 103,100	\$ 24,300
4187 REFUND OF FEES	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 29,392	\$ 37,408	\$ 10,500	\$ 103,100	\$ 24,300
<u>MISCELLANEOUS REVENUE</u>					
4430 OTHER INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 5,311	\$ 689	\$ 500	\$ 1,800	\$ 500
4540 TRANSFER FR GENERAL FUND	\$ 147,000	\$ 245,000	\$ 700,000	\$ 700,000	\$ 1,090,400
4541 TRANSFER FR WS OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
4571 LOAN PAY BY TIF FUND	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 152,311	\$ 245,689	\$ 700,500	\$ 701,800	\$ 1,090,900
TOTAL REVENUES	\$ 181,703	\$ 283,097	\$ 711,000	\$ 804,900	\$ 1,115,200
USE OF RESERVES	\$ 105,686	\$ 13,008	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 287,389	\$ 296,105	\$ 711,000	\$ 804,900	\$ 1,115,200

DISBURSEMENTS

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ 4,454	\$ 6,369	\$ 15,300	\$ 13,700	\$ 2,200
6420 OFFICE EQUIPMENT	\$ 165	\$ 1,500	\$ 8,200	\$ 2,400	\$ 9,000
6430 CAPITAL PROJECTS	\$ 71,999	\$ 96,092	\$ 397,500	\$ 516,200	\$ 589,500
6440 OTHER EQUIPMENT	\$ 13,754	\$ -	\$ 44,000	\$ 40,000	\$ 75,100
6471 LOAN PAYMENTS	\$ 197,017	\$ 192,144	\$ 187,300	\$ 187,300	\$ 187,300
6490 LOAN TO TIF FUND	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 287,389	\$ 296,105	\$ 652,300	\$ 759,600	\$ 863,100
TOTAL DISBURSEMENTS	\$ 287,389	\$ 296,105	\$ 652,300	\$ 759,600	\$ 863,100

Village of Lincolnshire 2013 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	\$ 2,305 per equivalent dwelling unit
Sanitary Sewer Connection	\$ 1,166 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 2013 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 2013 Annual Budget

Outstanding Debt-Scheduled Payments

**2011 Consolidated Loan
(Refinanced Route 22 Utility Improvement Loan)**

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	2.60%	\$ 163,227	\$ 24,055	\$ 187,282
2014	2.60%	\$ 167,559	\$ 19,723	\$ 187,282
2015	2.60%	\$ 172,004	\$ 15,278	\$ 187,282
2016	2.60%	\$ 176,568	\$ 10,714	\$ 187,282
2017	2.60%	\$ 181,255	\$ 6,029	\$ 187,284
2018	2.60%	\$ 92,422	\$ 1,215	\$ 93,637
Total		\$ 953,035	\$ 77,014	\$ 1,030,049

Village of Lincolnshire 2013 Annual Budget

OTHER FUNDS

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

Page	Fund	Primary Revenue Source
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
169	SSA No. 1 (Traffic Signal)	Property Tax Levy

Village of Lincolnshire 2013 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:
- Surrey Lane - Parton to Limits
- Fallstone Drive-All
- Fallstone Court-All
- Buxton Court-All
- Parton Court-All
- Devonshire Lane-All
- Mayfair Lane-All
- Old Mill Park Parking Lot
- Old Mill Liftstation Lot

Capital Projects

- Street Improvement Program* \$ 175,000

*Multiple Funds/Divisions

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

Motor Fuel Tax Fund	Public Works	03-01
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 240,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 175,000
TOTAL	\$ 240,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 175,000

Staffing (Full Time Equivalents)

No staff are funded through this account

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Miles of Streets Resurfaced	1.31	1.19	1.17	1.17	1.03

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 03 - MOTOR FUEL TAX FUND REVENUE

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>ALLOTMENTS, GRANTS & REIMBURSEMENTS</u>					
4330 ALLOTMENTS	\$ 216,250	\$ 208,799	\$ 187,000	\$ 217,000	\$ 175,000
	\$ 216,250	\$ 208,799	\$ 187,000	\$ 217,000	\$ 175,000
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 319	\$ 181	\$ 200	\$ 200	\$ 200
	\$ 319	\$ 181	\$ 200	\$ 200	\$ 200
TOTAL REVENUE	\$ 216,569	\$ 208,980	\$ 187,200	\$ 217,200	\$ 175,200
USE OF RESERVES	\$ -	\$ -	\$ 29,800	\$ -	\$ -
FUNDS AVAILABLE	\$ 216,569	\$ 208,980	\$ 217,000	\$ 217,200	\$ 175,200
 DISBURSEMENTS					
<u>CAPITAL OUTLAY</u>					
6430 CAPITAL PROJECTS	\$ 240,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 175,000
	\$ 240,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 175,000
TOTAL DISBURSEMENTS	\$ 240,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 175,000

Village of Lincolnshire 2013 Annual Budget

Program Notes

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

The State projects \$24.10 per capita through April 30, 2013.

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

7,275	\$24.60	\$	59,655		
7,275	\$24.10	\$	116,885	\$	176,540

Interest Income Revenue from the investment of idle cash

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

Police Pension Fund	Finance	05-01
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Function

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

Significant Goals/Objectives

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

Capital Projects

- None

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

Police Pension Fund	Finance	05-01
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ -		\$ -	\$ -	\$ -
Contractual Services	\$ 14,218	\$ 18,617	\$ 100,000	\$ 83,000	\$ 100,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 30,595	\$ 53,539	\$ -	\$ -	\$ -
TOTAL	\$ 44,813	\$ 72,156	\$ 100,000	\$ 83,000	\$ 100,000

Staffing (Full Time Equivalents)

No staff are funded through this account

Performance Indicators

Indicator	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Actuarial Funding Ratio	85.7%	88.9%	89.0%	87.1%	88.0%
Percentage in Equity Investments	45%	45%	45%	45%	45%

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 05 -POLICE PENSION FUND

REVENUE

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>TAXES</u>					
4070 REAL ESTATE TAX	\$ 1,012,592	\$ 1,032,840	\$ 959,200	\$ 959,200	\$ 856,800
	\$ 1,012,592	\$ 1,032,840	\$ 959,200	\$ 959,200	\$ 856,800
<u>MISCELLANEOUS REVENUE</u>					
4425 POLICE CONTRIBUTION	\$ 195,827	\$ 191,585	\$ 200,700	\$ 160,000	\$ 194,200
4430 OTHER INCOME	\$ 219	\$ 349	\$ -	\$ -	\$ -
	\$ 196,046	\$ 191,934	\$ 200,700	\$ 160,000	\$ 194,200
<u>OTHER INCOME</u>					
4510 INVESTMENT INCOME	\$ 1,313,655	\$ 53,095	\$ 820,000	\$ 600,000	\$ 400,000
4540 TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	\$ 1,313,655	\$ 53,095	\$ 820,000	\$ 600,000	\$ 600,000
TOTAL REVENUE	\$ 2,522,293	\$ 1,277,869	\$ 1,979,900	\$ 1,719,200	\$ 1,651,000

DISBURSEMENTS

CONTRACTUAL SERVICES

6140 PROFESSIONAL SERVICES	\$ 11,550	\$ 12,374	\$ 16,000	\$ 13,000	\$ 16,000
6190 OUTSIDE SERVICES	\$ 2,668	\$ 6,243	\$ 84,000	\$ 70,000	\$ 84,000
	\$ 14,218	\$ 18,617	\$ 100,000	\$ 83,000	\$ 100,000

OTHER CHARGES

6310 MEMBERSHIPS	\$ 787	\$ 2,629	\$ 1,000	\$ 1,000	\$ 1,000
6330 PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 4,500	\$ 3,500	\$ 8,000
6390 BUSINESS EXPENSE	\$ 3,415	\$ 4,310	\$ 1,120,400	\$ 3,500	\$ 744,000
6391 DISABILITY PAYMENTS	\$ 83,880	\$ 84,795	\$ 86,000	\$ 86,000	\$ 84,000
6392 REFUND OF CONTRIBUTION	\$ 30,595	\$ 53,539	\$ -	\$ -	\$ -
6393 RETIREMENT PAYMENTS	\$ 420,901	\$ 594,773	\$ 668,000	\$ 668,000	\$ 714,000
	\$ 539,578	\$ 740,046	\$ 1,879,900	\$ 762,000	\$ 1,551,000
TOTAL DISBURSEMENTS	\$ 553,796	\$ 758,663	\$ 1,979,900	\$ 845,000	\$ 1,651,000

Village of Lincolnshire 2013 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 2013 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 2012	Budget 2013
Budgeted sworn salary expense:	\$ 2,025,000	\$ 1,960,000
9.91%	\$ 200,678	\$ 194,200

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	\$ 9,000	\$ 9,000
Legal Fees	\$ 3,000	\$ 3,000
Medical Examinations	\$ 1,000	\$ 1,000
	<u>\$ 16,000</u>	<u>\$ 16,000</u>

6190 Outside Services

Banking charges	\$ 1,000	\$ 1,000
Investment Advisor, Other Invest Charges	\$ 80,000	\$ 80,000
Fiduciary Insurance	\$ 3,000	\$ 3,000
	<u>\$ 84,000</u>	<u>\$ 84,000</u>

6310 Memberships

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

State compliance fee, conference/seminars, travel, other	\$ 5,000	\$ 8,000
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6390 Business Expense

This reflects the amount actually invested by the fund each year and is based on an annual actuarial analysis of Lincolnshire's sworn officers and retirees. This amount reflects both the employer and employee contributions for the year. Tax refunds to citizens are also included here.	\$ 1,120,400	\$ 743,000
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6391 Disability Payments

Amounts paid to members of the Fund or their beneficiaries	\$ 86,000	\$ 84,000
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6393 Retirement/Surviving Spouse Payments

Amounts paid to members of the Fund or their beneficiaries	\$ 668,000	\$ 714,000
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Village of Lincolnshire 2013 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 increased from 12.51% to 13.46% by the IMRF Board of Trustees, based upon actuarial assumptions. Rates are as follows:

IMRF:	13.46%
FICA:	<u>7.65%</u>
	21.11%
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 2013 Annual Budget

Program Activity Summary

IMRF Fund	Finance	06-01
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 526,118	\$ 687,856	\$ 681,500	\$ 672,000	\$ 699,800
TOTAL	\$ 526,118	\$ 687,856	\$ 681,500	\$ 672,000	\$ 699,800

Staffing (Full Time Equivalents)

No staff are funded through this account

Performance Indicators

None

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 06 -ILLINOIS MUNICIPAL RETIREMENT FUND

REVENUES

<u>ACCT DESCRIPTION</u>	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>TAXES</u>					
4070 REAL ESTATE TAX	\$ 562,201	\$ 492,773	\$ 475,400	\$ 475,400	\$ 490,300
	\$ 562,201	\$ 492,773	\$ 475,400	\$ 475,400	\$ 490,300
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 420	\$ 304	\$ 300	\$ 200	\$ 200
4520 W/S EMPLOYEE CONTRIBUTION	\$ 117,026	\$ 121,026	\$ 120,200	\$ 120,000	\$ 121,300
4530 VM EMPLOYEE CONTRIBUTION	\$ 32,877	\$ 29,936	\$ 31,200	\$ 31,000	\$ 29,500
4535 E911 EMPLOYEE CONTRIBUTION	\$ 60,753	\$ 57,245	\$ 54,400	\$ 54,000	\$ 58,500
	\$ 211,076	\$ 208,511	\$ 206,100	\$ 205,200	\$ 209,500
TOTAL REVENUE	\$ 773,277	\$ 701,284	\$ 681,500	\$ 680,600	\$ 699,800
USE OF RESERVES	\$ -	\$ -	\$ -		\$ -
FUNDS AVAILABLE	\$ 773,277	\$ 701,284	\$ 681,500	\$ 680,600	\$ 699,800
 DISBURSEMENTS					
<u>OTHER CHARGES</u>					
6390 BUSINESS EXPENSE	\$ 526,118	\$ 687,856	\$ 681,500	\$ 672,000	\$ 699,800
	\$ 526,118	\$ 687,856	\$ 681,500	\$ 672,000	\$ 699,800
TOTAL DISBURSEMENTS	\$ 526,118	\$ 687,856	\$ 681,500	\$ 672,000	\$ 699,800

Village of Lincolnshire 2013 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 2013 proposed income in this line item is the amount levied in 2012 based on salary information in the FY2013 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 2012		Budget 2013
RE Taxes (2012 levy collected in FY2013)	\$	475,000	\$ 490,300
Interest	\$	300	\$ 200
Water & Sewer Fund salaries	\$ 596,000	\$ 574,400	\$ 121,300
	20.16%	21.11%	
Vehicle Maint. Fund salaries	\$ 155,000	\$ 139,900	\$ 29,500
	20.16%	21.11%	
E911 Fund salaries	\$ 270,000	\$ 277,000	\$ 58,500
	20.16%	21.11%	
Total		\$ 681,100	\$ 699,800

6390 Business Expense

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

Expenditures	Budget 2012		Budget 2013
Budgeted IMRF and FICA salaries	\$ 3,225,000	\$ 3,152,000	\$ 665,400
	20.16%	21.11%	
Budgeted Medicare-only salaries (Sworn Police hired after 3-31-86)	\$ 1,912,000	\$ 1,960,000	\$ 28,400
	1.45%	1.45%	
Total		\$ 677,884	\$ 693,800
Tax refunds to citizens are also included here.			\$ 6,000
			\$ 699,800

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

Vehicle Maintenance Fund	Public Works	12-01
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Function

The Vehicle Maintenance Division is responsible for the maintenance and upkeep of 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
- Conduct safety training for the use of Village vehicles and equipment

Capital Projects

- Tire Machine Replacement	\$ 10,000
- PWF Air Hosereel Replacement	<u>\$ 1,700</u>
	\$ 11,700

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

Vehicle Maintenance Fund	Public Works	12-01
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Disbursements	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	Budget 2013
Personal Services	\$ 183,566	\$ 133,291	\$ 160,000	\$ 123,000	\$ 144,900
Contractual Services	\$ 83,630	\$ 103,897	\$ 94,800	\$ 106,500	\$ 108,300
Commodities	\$ 3,703	\$ 4,956	\$ 7,900	\$ 7,500	\$ 7,900
Other Charges	\$ 206,437	\$ 207,520	\$ 259,600	\$ 245,600	\$ 250,800
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 11,700
TOTAL	\$ 477,336	\$ 449,664	\$ 522,300	\$ 482,600	\$ 523,600

Staffing (Full-Time Equivalents)

	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	Budget 2013
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	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	Budget 2013
Gallons Diesel Used / Per Vehicle-Equip	429.00	411.00	475.00	352.00	410.00
Gallons Gasoline Used / Per Vehicle-Equip	889.0	750.0	860.0	800.0	828.0
Preventive Maint Hrs/ Per Vehicle	28.0	6.1	25.0	5.6	5.8
Work Orders Completed - Hours	1,241	1,370	1,600	1,529	1,440
Total Hrs / Per Vehicle-Equipment Maintained	50.0	34.4	45.0	34.0	33.8

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 12 - VEHICLE MAINTENANCE FUND REVENUES

ACCT DESCRIPTION		Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>OTHER INCOME</u>						
4540 GF TRANSFER	90%	\$ 432,540	\$ 404,697	\$ 470,000	\$ 470,000	\$ 471,240
4545 W/S TRANSFER	10%	\$ 48,062	\$ 44,967	\$ 52,300	\$ 52,300	\$ 52,360
TOTAL REVENUES		\$ 480,602	\$ 449,664	\$ 522,300	\$ 522,300	\$ 523,600

FUND 12 -VEHICLE MAINTENANCE FUND 01 - DISBURSEMENTS/OPERATIONS

ACCT DESCRIPTION		Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>PERSONAL SERVICES</u>						
6010 REGULAR SALARIES		\$ 180,696	\$ 128,836	\$ 155,000	\$ 120,000	\$ 139,900
6020 OVERTIME SALARIES		\$ 2,870	\$ 4,455	\$ 5,000	\$ 3,000	\$ 5,000
		\$ 183,566	\$ 133,291	\$ 160,000	\$ 123,000	\$ 144,900
<u>CONTRACTUAL SERVICES</u>						
6130 EQUIPMENT MAINTENANCE		\$ 1,098	\$ 8,283	\$ 1,800	\$ 1,600	\$ 1,800
6187 MEDICAL INSURANCE		\$ 21,939	\$ 21,113	\$ 21,900	\$ 19,700	\$ 22,100
6188 GENERAL INSURANCE		\$ 18,555	\$ 16,888	\$ 21,200	\$ 21,200	\$ 19,100
6190 OUTSIDE SERVICES		\$ 42,038	\$ 57,613	\$ 49,900	\$ 64,000	\$ 65,300
		\$ 83,630	\$ 103,897	\$ 94,800	\$ 106,500	\$ 108,300
<u>COMMODITIES</u>						
6230 MAINTENANCE MATERIALS		\$ 3,703	\$ 4,956	\$ 7,900	\$ 7,500	\$ 7,900
		\$ 3,703	\$ 4,956	\$ 7,900	\$ 7,500	\$ 7,900

Village of Lincolnshire 2013 Annual Budget

Program Detail

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 430	\$ 30	\$ 500	\$ 100	\$ 100
6330 PROFESSIONAL DEVELOPMENT	\$ 365	\$ 115	\$ 500	\$ 800	\$ 600
6340 PUBLICATIONS	\$ 4,098	\$ 3,579	\$ 5,600	\$ 4,200	\$ 4,200
6360 UNIFORMS	\$ 717	\$ 1,399	\$ 1,500	\$ 1,400	\$ 1,500
6387 GAS/OIL/ANTIFREEZE	\$ 112,909	\$ 121,518	\$ 167,200	\$ 155,800	\$ 162,300
6388 PARTS	\$ 38,516	\$ 34,253	\$ 36,000	\$ 35,000	\$ 36,000
6389 TIRES	\$ 16,055	\$ 16,690	\$ 17,000	\$ 17,000	\$ 17,000
6390 BUSINESS EXPENSE	\$ 33,347	\$ 29,936	\$ 31,300	\$ 31,300	\$ 29,100
	\$ 206,437	\$ 207,520	\$ 259,600	\$ 245,600	\$ 250,800
<u>CAPITAL OUTLAY</u>					
6440 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 11,700
	\$ -	\$ -	\$ -	\$ -	\$ 11,700
TOTAL DISBURSEMENTS	\$ 477,336	\$ 449,664	\$ 522,300	\$ 482,600	\$ 523,600

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6190 Outside Services		
Air Cylinder Rental	\$ 1,700	\$ 2,100
Automotive Brake Repair	\$ 800	\$ 1,000
Car Wash	\$ 3,300	\$ 3,300
Front End and Dealer Repairs	\$ 25,000	\$ 40,000
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
Parts Cleaning	\$ 1,500	\$ 1,500
Vehicle Incident Repairs	\$ 8,200	\$ 8,000
Lift Inspection	\$ 400	\$ 400
Total	\$ 49,900	\$ 65,300
6230 Maintenance Materials		
Cut Off Wheels	\$ 100	\$ 100
Detailing Supplies	\$ 500	\$ 500
Fasteners	\$ 3,000	\$ 3,000
Hand Cleaner	\$ 200	\$ 200
Pressure Washer Supplies	\$ 300	\$ 300
Safety Supplies	\$ 800	\$ 800
Snow Equipment Maintenance Supplies	\$ 1,500	\$ 1,500
Truck Soap	\$ 1,000	\$ 1,000
Welding Supplies	\$ 500	\$ 500
Total	\$ 7,900	\$ 7,900
6310 Memberships		
Fleet Managers Association	\$ 100	\$ 100
The Maintenance Council (TMC)	\$ 400	\$ -
Total	\$ 500	\$ 100
6330 Professional Development		
Mechanic Certification Courses	\$ 200	\$ 300
Workplace Safety Training	\$ 300	\$ 300
Total	\$ 500	\$ 600
6390 Business Expense	\$ 155,000	\$ 139,900
FICA/IMRF - VM Salaries	20.16% \$ 31,300	20.11% \$ 28,100
The cost of maintaining this account is divided among other operational accounts based on the time and materials spent maintaining vehicles attributable to those accounts.		
The distribution is as follows:		
Buildings Maintenance	1% \$ 5,200	1% \$ 5,200
Community Development	1% \$ 5,200	1% \$ 5,200
Environmental Services	2% \$ 7,800	2% \$ 7,900
Parks	22% \$ 112,300	22% \$ 112,600
Police	35% \$ 182,800	35% \$ 183,300
Streets	30% \$ 156,700	30% \$ 157,100
Water & Sewer Operations	10% \$ 52,200	10% \$ 52,400
Total	100% \$ 522,200	100% \$ 523,700

Village of Lincolnshire 2013 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

- Downtown Improvements \$ 799,700

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

TIF Fund	Community Development	15-01
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 17,208	\$ 46,127	\$ 24,000	\$ 35,000	\$ 10,100
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 979,200	\$ 3,779,200	\$ 3,672,300
TOTAL	\$ 17,208	\$ 46,127	\$ 1,003,200	\$ 3,814,200	\$ 3,682,400

Staffing (Full Time Equivalent)

No staff are funded through this account

Performance Indicators

None

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 15 - TAX INCREMENT FINANCE

REVENUES

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>TAXES</u>					
4071 TIF INCREMENT	\$ 1,542,364	\$ 1,616,172	\$ 1,681,000	\$ 1,681,000	\$ 1,740,000
	\$ 1,542,364	\$ 1,616,172	\$ 1,681,000	\$ 1,681,000	\$ 1,740,000
<u>GRANTS</u>					
4335 MISCELLANEOUS GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
4430 OTHER INCOME	\$ 20,000	\$ -	\$ -	\$ -	\$ 1,140,000
4510 INTEREST INCOME	\$ 2,614	\$ 1,094	\$ 300	\$ 1,500	\$ 500
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ 1,675,000	\$ -
	\$ 22,614	\$ 1,094	\$ 300	\$ 1,676,500	\$ 1,140,500
TOTAL REVENUES	\$ 1,564,978	\$ 1,617,266	\$ 1,681,300	\$ 3,357,500	\$ 2,880,500
USE OF RESERVES	\$ 210,178	\$ -	\$ -	\$ -	\$ 801,900
FUNDS AVAILABLE	\$ 1,775,156	\$ 1,617,266	\$ 1,681,300	\$ 3,357,500	\$ 3,682,400
DISBURSEMENTS					
<u>CONTRACTUAL SERVICES</u>					
6140 PROFESSIONAL SERVICES	\$ 17,208	\$ 46,127	\$ 24,000	\$ 35,000	\$ 10,100
	\$ 17,208	\$ 46,127	\$ 24,000	\$ 35,000	\$ 10,100
<u>OTHER CHARGES</u>					
6371 REDEVELOPMENT AGREEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
6372 MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CAPITAL OUTLAY</u>					
6430 CAPITAL PROJECTS	\$ 360,586	\$ 160,038	\$ 400,000	\$ 3,200,000	\$ 799,700
6471 LOAN PAYMENTS	\$ 1,397,362	\$ 887,332	\$ 579,200	\$ 579,200	\$ 2,872,600
	\$ 1,757,948	\$ 1,047,370	\$ 979,200	\$ 3,779,200	\$ 3,672,300
TOTAL DISBURSEMENTS	\$ 1,775,156	\$ 1,093,497	\$ 1,003,200	\$ 3,814,200	\$ 3,682,400

Village of Lincolnshire 2013 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 \$7.271 (2011) 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 2011)	\$ 23,916,965			
Total EAV (thru 2011)	\$ 27,371,708			
Est 2012 EAV Increase	\$ 10,000			
Total	\$ 27,381,708	\$ 23,926,965	\$ 0.07271	\$ 1,740,000

4430

Other Income

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

6140

Professional Services

	Budget 2012
Audit	\$ 1,060
Legal/Planning/Engineering	\$ 8,000
Triangle Property Maintenance	\$ 15,000
Total	\$ 24,060

Budget 2013
\$ 1,100
\$ -
\$ 9,000
\$ 10,100

6471

**2011 TIF Loan
(Refinanced Land Acquisition Loan)**

Year	Rate	Principal	Interest	Total
2013	2.90%	\$ 526,800	\$ 52,406	\$ 579,206
2014	2.90%	\$ 542,403	\$ 36,803	\$ 579,206
2015	2.90%	\$ 558,469	\$ 20,737	\$ 579,206
2016	2.90%	\$ 285,405	\$ 4,196	\$ 289,601
	Total	\$ 1,913,077	\$ 114,142	\$ 2,027,219

Village of Lincolnshire 2013 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

- Facilitate upgrade of Telecommunications Center furniture, radio consoles, computer hardware/software, and related equipment and verify all systems are operating as required.
- Complete narrowbanding of all police department radios (base station, mobile and portable) in preparation for FCC mandated January 2013 deadline.
- Develop documented tasklist to be utilized in training new telecommunicators in the skills, tasks and knowledge required to competently perform the telecommunications function.
- Review/assess opportunities for partnering for telecommunications activities

Capital Projects

- None

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

E911 Fund	Police	17-01
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Disbursements	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	Budget 2013
Personal Services	\$ 319,754	\$ 285,529	\$ 290,000	\$ 290,500	\$ 297,000
Contractual Services	\$ 106,672	\$ 89,964	\$ 98,300	\$ 91,100	\$ 97,100
Commodities	\$ 160	\$ -	\$ 500	\$ -	\$ 500
Other Charges	\$ 63,965	\$ 59,810	\$ 61,100	\$ 58,300	\$ 63,300
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 490,551	\$ 435,303	\$ 449,900	\$ 439,900	\$ 457,900

Staffing (Full-Time Equivalents)

	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	Budget 2013
Telecommunications Supervisor	0.00	0.00	0.80	0.80	0.80
Telecommunicator	5.40	5.40	3.40	3.40	3.40
Total	5.40	5.40	4.20	4.20	4.20

Performance Indicators

Indicator	<u>Actual CY 2009</u>	<u>Actual CY 2010</u>	<u>Budget CY 2011</u>	<u>Estimate CY 2011</u>	Budget CY 2012
911 Calls Received	8,820	6,462	8,500	5,117	5,000
Non-911 Telephone Calls Received	42,726	37,322	40,000	33,324	35,000
Accidents Dispatched	862	849	800	801	750
Lincolnshire Police Calls Dispatched	42,666	34,545	40,000	29,004	30,000
Riverwoods Police Calls Dispatched	7,926	7,476	8,200	7,042	7,000

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 17 - E911 FUND

REVENUE

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>LICENSES & FEES</u>					
4076 E911 LANDLINE SURCHARGE	\$ 191,454	\$ 204,339	\$ 210,000	\$ 172,500	\$ 162,000
4077 E911 WIRELESS SURCHARGE	\$ 110,172	\$ 128,956	\$ 110,000	\$ 131,400	\$ 144,000
	\$ 301,626	\$ 333,295	\$ 320,000	\$ 303,900	\$ 306,000
<u>OTHER INCOME</u>					
4430 OTHER INCOME	\$ -	\$ 1,332	\$ -	\$ -	\$ -
4431 TELECOM SERVICE	\$ 72,820	\$ 84,470	\$ 78,000	\$ 80,300	\$ 82,700
4510 INTEREST INCOME	\$ 186	\$ 244	\$ 200	\$ 200	\$ 200
4540 TRANSFER FROM GENERAL FUND	\$ 50,000	\$ 125,000	\$ 60,000	\$ 60,000	\$ -
	\$ 123,006	\$ 211,046	\$ 138,200	\$ 140,500	\$ 82,900
TOTAL REVENUE	\$ 424,632	\$ 544,341	\$ 458,200	\$ 444,400	\$ 388,900
USE OF RESERVES	\$ 65,919	\$ -	\$ -	\$ -	\$ 69,000
FUNDS AVAILABLE	\$ 490,551	\$ 544,341	\$ 458,200	\$ 444,400	\$ 457,900

Village of Lincolnshire 2013 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 2012 revenues as people migrate to wireless.

\$13,500 per month = \$ 162,000

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

\$12,000 per month surcharge = \$ 144,000

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 tenth 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 2013 is \$82,700.

- 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 2013 Annual Budget

Program Detail

FUND 17 - E911 FUND

DISBURSEMENTS

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 305,951	\$ 268,776	\$ 270,000	\$ 270,000	\$ 277,000
6020 OVERTIME SALARIES	\$ 13,803	\$ 16,753	\$ 20,000	\$ 20,500	\$ 20,000
	\$ 319,754	\$ 285,529	\$ 290,000	\$ 290,500	\$ 297,000
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 14,712	\$ 14,192	\$ 15,000	\$ 12,500	\$ 15,000
6130 EQUIPMENT MAINTENANCE	\$ 15,914	\$ 13,506	\$ 21,500	\$ 17,000	\$ 21,500
6155 DATA SYSTEMS	\$ -	\$ -	\$ 200	\$ -	\$ -
6187 MEDICAL INSURANCE	\$ 58,398	\$ 45,838	\$ 47,500	\$ 47,500	\$ 47,800
6188 GENERAL INSURANCE	\$ 17,648	\$ 16,428	\$ 14,100	\$ 14,100	\$ 12,800
	\$ 106,672	\$ 89,964	\$ 98,300	\$ 91,100	\$ 97,100
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 160	\$ -	\$ 500	\$ -	\$ 500
	\$ 160	\$ -	\$ 500	\$ -	\$ 500
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -
6330 PROFESSIONAL DEVELOPMENT	\$ 630	\$ -	\$ 2,500	\$ 600	\$ 2,600
6360 UNIFORMS	\$ 2,581	\$ 2,369	\$ 3,200	\$ 3,000	\$ 4,000
6386 MINOR EQUIPMENT	\$ -	\$ 195	\$ 1,000	\$ 300	\$ 1,000
6390 BUSINESS EXPENSE	\$ 60,754	\$ 57,246	\$ 54,400	\$ 54,400	\$ 55,700
	\$ 63,965	\$ 59,810	\$ 61,100	\$ 58,300	\$ 63,300
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6440 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 490,551	\$ 435,303	\$ 449,900	\$ 439,900	\$ 457,900

Village of Lincolnshire 2013 Annual Budget

Program Notes

	Budget 2012	Budget 2013
6110 Telephone		
E-911 System Networking Charges	\$ 15,000	\$ 15,000
6130 Equipment Maintenance		
911 Telephone System	\$ 8,000	\$ 8,000
Base Radio System	\$ -	\$ -
Computer Aided Dispatch System	\$ 5,500	\$ 5,500
Telephone and Radio Logging Recorder	\$ 3,500	\$ 3,500
Uninterruptable Power Supply	\$ 4,500	\$ 4,500
Total	\$ 21,500	\$ 21,500
6210 Office Supplies		
Computer Paper/Ribbons/Cartridges	\$ 300	\$ 300
Fax Paper/Toner	\$ 200	\$ 200
Total	\$ 500	\$ 500
6330 Professional Development		
Certified Training Courses, Seminars and Conferences	\$ 1,500	\$ 1,500
Emergency Police, Fire and Medical Dispatch	\$ 500	\$ 500
North East Multi-Regional Training	\$ 600	\$ 600
Total	\$ 2,600	\$ 2,600
6360 Uniforms		
Replacement Uniforms	\$ 1,200	\$ 2,000
Uniform Cleaning	\$ 2,000	\$ 2,000
	\$ 3,200	\$ 4,000
6386 Minor Equipment		
911 Equipment	\$ 200	\$ 200
Office Equipment	\$ 400	\$ 400
Radio Equipment	\$ 400	\$ 400
Total	\$ 1,000	\$ 1,000
6390 Business Expense		
IMRF Employer Share for Telecommunicators		
	\$ 270,000	\$ 277,000
Total	20.16% \$ 54,432	20.11% \$ 55,700

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

Park Development Fund	Public Works	18-01
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Function

This fund receives park donations from developers. The Village Code requires 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. 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

Capital Projects

None

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

Park Development Fund	Public Works	18-01
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Disbursements	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	Budget 2013
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 283,371	\$ 29,106	\$ 35,000	\$ 26,100	\$ -
TOTAL	\$ 283,371	\$ 29,106	\$ 35,000	\$ 26,100	\$ -

Staffing (Full Time Equivalent)

No staff are funded through this account

Performance Indicators

None

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 18 - PARK DEVELOPMENT FUND

REVENUE

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>MISCELLANEOUS REVENUE</u>					
4315 PARK GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
4420 PARK DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER INCOME</u>					
4430 OTHER INCOME	\$ -	\$ 226	\$ -		\$ -
4510 INTEREST INCOME	\$ 1,247	\$ 1,509	\$ -	\$ 300	\$ -
4540 TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,247	\$ 1,735	\$ -	\$ 300	\$ -
TOTAL REVENUE	\$ 1,247	\$ 1,735	\$ -	\$ 300	\$ -
USE OF RESERVES	\$ 282,124	\$ 27,371	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ 283,371	\$ 29,106	\$ -	\$ 300	\$ -

Village of Lincolnshire 2013 Annual Budget

Explanation of Revenue Sources

Miscellaneous Revenue

4315 **Park Grants** None

4420 **Park Donations** Developer Park Donation Fees as required by Village Code and donations from civic groups and individuals. Developer donations will be received this year from the following residential projects:
None expected in 2013.

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 2013 Annual Budget

Program Detail

FUND 18 - PARK DEVELOPMENT FUND

DISBURSEMENTS

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY					
6430 CAPITAL PROJECTS	\$ 93,371	\$ 29,106	\$ -	\$ 15,500	\$ -
6470 TRANSER TO GENERAL FUND	\$ 190,000	\$ -	\$ 35,000	\$ 10,600	\$ -
	\$ 283,371	\$ 29,106	\$ 35,000	\$ 26,100	\$ -
TOTAL DISBURSEMENTS	\$ 283,371	\$ 29,106	\$ 35,000	\$ 26,100	\$ -

Park Development Fund Running Balance

	Beginning Balance	Revenue	Gen Fund Transfer	Available Funds	Expenditure	Ending Balance
FY 94-95 Actual	\$ 139,800	\$ 27,251	\$ 44,700	\$ 211,751	\$ 28,085	\$ 182,965
FY 95-96 Actual	\$ 182,965	\$ 64,500	\$ 269,000	\$ 516,465	\$ 89,910	\$ 426,555
FY 96-97 Actual	\$ 426,555	\$ 163,030	\$ 577,000	\$ 1,166,585	\$ 429,117	\$ 737,468
FY 97-98 Actual	\$ 737,468	\$ 52,458	\$ 600,000	\$ 1,389,926	\$ 653,646	\$ 736,280
FY 98-99 Actual	\$ 736,280	\$ 559,405	\$ 1,085,000	\$ 2,380,685	\$ 1,207,902	\$ 1,172,783
FY 99-00 Actual	\$ 1,172,783	\$ 5,227,892	\$ 1,800,000	\$ 8,200,675	\$ 5,889,568	\$ 2,311,107
FY 00-01 Actual	\$ 2,311,107	\$ 294,764	\$ 1,700,000	\$ 4,305,871	\$ 3,141,309	\$ 1,164,562
FY 01-02 Actual	\$ 1,164,562	\$ 130,841	\$ 2,200,000	\$ 3,495,403	\$ 2,854,744	\$ 640,659
FY 02-03 Actual	\$ 640,659	\$ 1,231,262	\$ 900,000	\$ 2,771,921	\$ 3,527,802	\$ (755,881)
FY 03-04 Actual	\$ (755,881)	\$ 187,096	\$ 700,000	\$ 131,215	\$ 30,580	\$ 100,635
FY 04-05 Actual	\$ 100,635	\$ 32,221	\$ 550,000	\$ 682,856	\$ 290,737	\$ 392,119
FY 05-06 Actual	\$ 392,119	\$ 509,552	\$ 300,000	\$ 1,201,671	\$ 310,695	\$ 890,976
FY 06-07 Actual	\$ 890,976	\$ 668,535	\$ (200,000)	\$ 1,359,511	\$ 56,899	\$ 1,302,612
FY 2007 Actual	\$ 1,302,612	\$ 262,070	\$ (200,000)	\$ 1,364,682	\$ 158,027	\$ 1,206,655
FY 2008 Actual	\$ 1,206,655	\$ 45,763	\$ (200,000)	\$ 1,052,418	\$ 143,306	\$ 909,112
FY 2009 Actual	\$ 909,112	\$ 22,669	\$ (300,000)	\$ 631,781	\$ 296,476	\$ 335,305
FY 2010 Actual	\$ 335,305	\$ 1,247	\$ (190,000)	\$ 146,552	\$ 93,371	\$ 53,181
FY 2011 Actual	\$ 53,181	\$ 1,735	\$ -	\$ 54,916	\$ 29,106	\$ 25,810
FY 2012 Estimate	\$ 25,810	\$ 350	\$ (10,600)	\$ 15,560	\$ 15,500	\$ 60
FY 2013 Budget	\$ 60	\$ -	\$ -	\$ 60	\$ -	\$ 60

Village of Lincolnshire 2013 Annual Budget

Program Notes

6470 **Transfer to General Fund**

Fund Transfer for Land Purchase Debt Service

Budget 2012

\$ 35,000

Budget 2013

\$ -

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

SSA No. 1 Fund	Public Works	21-01
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Function

This fund is responsible for the maintenance of a traffic control signal system. The costs of this system is to be shared by three parties and the Village.
Revenues into the fund will come from an annual property tax assessment.

Significant Goals/Objectives

- Through an agreement with the Illinois Department of Transportation, the Village is to maintain the traffic signal at the intersection of Route 22 and Westminster Way/Hewitt Drive which was constructed in 2012.

Capital Projects

None

Village of Lincolnshire 2013 Annual Budget

Program Activity Summary

SSA No. 1 Fund	Finance	21-01
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Description	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ 12,200	\$ 12,700	\$ 6,900
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 369,600	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 381,800	\$ 12,700	\$ 6,900

Staffing (Full Time Equivalents)

No staff are funded through this account

Performance Indicators

None

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 21 - SSA NO. 1 FUND

REVENUE

ACCT DESCRIPTION	Actual 2010	Actual 2011	Budget 2012	Est. 2012	Budget 2013
<u>TAXES</u>					
4070 REAL ESTATE TAX	\$ -	\$ -	\$ 17,400	\$ 17,900	\$ 400
	\$ -	\$ -	\$ 17,400	\$ 17,900	\$ 400
<u>MISCELLANEOUS REVENUE</u>					
4335 MISCELLANEOUS GRANTS	\$ -	\$ -	\$ 150,000	\$ -	\$ -
	\$ -	\$ -	\$ 150,000	\$ -	\$ -
<u>OTHER INCOME</u>					
4430 OTHER INCOME	\$ -	\$ -	\$ -		\$ -
4510 INTEREST INCOME	\$ -	\$ -	\$ -	\$ 300	\$ 100
4540 TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ 215,000	\$ 1,300	\$ -
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 215,000	\$ 1,600	\$ 100
TOTAL REVENUE	\$ -	\$ -	\$ 382,400	\$ 19,500	\$ 500
USE OF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDS AVAILABLE	\$ -	\$ -	\$ 382,400	\$ 19,500	\$ 500

Village of Lincolnshire 2013 Annual Budget

Explanation of Revenue Sources

- 4070 **Real Estate Taxes** The estimated second year real estate taxes is a net of \$400 after the Village's contribution of \$100 on behalf of the residential properties served by the signal. This estimate is based upon SSA expenses of \$2,500 and maintenance costs of \$368 per month.
- 4335 **Miscellaneous Grants** The FY2012 budget was based upon IDOT contributing 50% of the capital costs of the traffic signal. The estimated contribution was \$150,000.
The Intergovernmental Agreement between the Village and IDOT calls for IDOT to pay 100% of the capital cost directly to the contractor.

Other Income

- 4430 **Other Income** Miscellaneous income
- 4510 **Interest Income** Revenue from the investment of idle cash and cash reserves
- 4540 **General Fund Transfers:** Revenue transferred from the General Fund.

Village of Lincolnshire 2013 Annual Budget

Program Detail

FUND 21 - SSA No. 1 FUND

DISBURSEMENTS

<u>ACCT DESCRIPTION</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Budget 2012</u>	<u>Est. 2012</u>	<u>Budget 2013</u>
<u>CONTRACTUAL SERVICES</u>					
6190 OUTSIDE SERVICES	\$ -	\$ -	\$ 12,200	\$ 12,700	\$ 6,900
	\$ -	\$ -	\$ 12,200	\$ 12,700	\$ 6,900
<u>CAPITAL OUTLAY</u>					
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ 360,000	\$ -	\$ -
6471 LOAN PAYMENTS	\$ -	\$ -	\$ 9,600	\$ -	\$ -
	\$ -	\$ -	\$ 369,600	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ -	\$ -	\$ 381,800	\$ 12,700	\$ 6,900

Village of Lincolnshire 2013 Annual Budget

Program Notes

6190 **Outside Services**
Traffic Signal Maintenance

Budget 2012
\$ 12,200

Budget 2013 \$ 4,400

	Beginning Balance	Revenue	Avail Funds	Expenditure	Ending Balance
FY11 Actual	\$ -	\$ -	\$ -	\$ -	\$ -
FY12 Estimate	\$ -	\$ 19,500	\$ 19,500	\$ 12,700	\$ 6,800
FY13 Budget	\$ 6,800	\$ 500	\$ 7,300	\$ 6,900	\$ 400

Village of Lincolnshire 2013 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 2013 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 \$3,961,500 in expenditures for capital improvements has been budgeted for Fiscal Year 2013. This is an increase in both numbers of projects and funding allocated for capital projects where projects have been reduced over the past several years. Better financial results during 2012 are projected to continue into 2013 allowing the Village to complete some projects deferred over the past several years. Including debt service payments for previous capital improvements, total capital improvement costs are \$5,210,000.

General Fund

Finance- The Finance Department will replace an existing table top copier at a cost of \$4,500. The total cost of the copier will be split \$3,200 to the General Fund (Finance) and \$1,200 to Water and Sewer Fund.

Community Development- One inspection vehicle will be replaced in the coming year. The existing 10 year old vehicle has 66,577 miles on it and has reached the end of its useful life. The propose vehicle is to be 4 wheel drive and have a tow option to allow for fleet deployment flexibility in the event of an emergency response need and is expected to cost \$27,500.

Police- Three (3) patrol vehicles will be replaced this year and the associated equipment will be transferred to the new vehicles. The 20 year old dispatch radio equipment in the Telecommunications Center will be replaced with new state of the art equipment. Ongoing replacement of aging in-car video cameras will continue in 2013 and the Squad Room will be remodeled to improve functionality of this work area. The total cost for the Police Department is \$309,600.

Insurance/Common Expenses- Routine replacement of computers and related data processing equipment will continue this year. The focus is on server virtualization in 2013. The total cost is \$14,100.

Public Works - Administration- The GIS plotter will be replaced at a cost of \$5,500.

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 has been significantly scaled back, but is improving. 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. A 3/4 ton pickup truck will be replaced.

Village of Lincolnshire 2013 Annual Budget

Equipment replacements include a anti-icing system upgrades, trash pumps, sewer flusher and 25-yard leaf machine. The largest project (\$225,000) is the annual street resurfacing and we will also complete repairs for two large erosion control projects on Lincolnshire Creek and the Chicago River. Public Works plans to complete the program of cul-de-sac improvements. The department will continue storm sewer repairs, continue traffic striping replacement and increase the amount of major street repairs to stretch the need for resurfacing. The total for Streets is \$1,012,500.

Public Works - Parks- Public Works plans to purchase several pieces of equipment to assist in park maintenance. Funds are included in the budget for Village Green fountain repair, renovating the playgrounds at Spring Lake Park and Old Mill Park. Replacement equipment includes ZTR mower, utility cart, topdresser, 72" riding mower and field line striper. Funds are also included for North Park dugout covers, temporary baseball fence and scoreboards. The total project expense for parks is \$395,600.

Public Works - Environmental Services Funds are included for the multi-year improvement to the Village's transportation corridors with median improvements on Route 22 at both the eastern limits and near Milwaukee Avenue. Most of the funding is provided by a federal grant administered by IDOT. We will also begin boardwalk replacements in the Florsheim Nature Preserve. The total for Environmental Services is \$407,000.

Public Works - Buildings- The roof on the pavilion at Spring Lake Park will be replaced, portions of the HVAC system at the Village Hall will be assessed, the second year of the office chairs replacement project at the Village Hall will take place and the Public Works Facility floor will be rehabilitated. The total for Buildings is \$124,300.

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 to the MFT Fund is \$175,000.

Water and Sewer Improvement Fund

Some capital improvements pertain to several funds and therefore the costs are allocated based upon estimated usage. The following projects or items have a portion of their costs charged to this fund and have already been described above in the General Fund: vehicle rehabilitation, data processing, audio/visual replacement, GIS plotter, chair replacement, Village Hall HVAC and various minor facilities improvements. In 2012 Public Works began a multi-year program to install an automated water meter read system. Other significant projects include the continued replacement of aging lift station back up generators, water transmission main corrosion protection, water main replacement sanitary sewer repairs and improvements and the west side reservoir PLC installation. The total for Water and Sewer Improvements is \$675,800.

Vehicle Maintenance Fund

Projects planned for 2013 include replacement of tire machine and Public Works Facility air hose reel replacement. The total cost for the Vehicle Maintenance Fund is \$11,700.

Tax Incremental Finance District Fund

Completion of remaining site work for the Lincolnshire downtown development will take place in 2013. Final work to complete site improvements, installation of pedestrian bridges, signage, and development of a pocket park are expected to take place in 2013. Total cost for remaining work is \$799,700.

E 911 Fund

No projects are planned for 2013.

Village of Lincolnshire 2013 Annual Budget

Park Development Fund

No projects are planned for 2013.

SSA No. 1 Fund

The permanent traffic signal at the intersection of Route 22 and Westminster Way/Hewitt has been installed.
No projects are planned for the Special Service Area for 2013.

Village of Lincolnshire 2013 Annual Budget

FY 2013 Capital Improvement Program

<u>FUND/DEPARTMENT</u>	<u>ITEM</u>	<u>COST</u>	<u>FUNDING SOURCE</u>	<u>OPERATING \$</u>	<u>ACCT NO.</u>
General Fund					
Insur-Common Exp.	Data Processing Replacement*	\$ 9,100	Cur. Revs	Maintain	- 01-12-6420
Insur-Common Exp.	Audio/Visual Equipment*	\$ 5,000	Cur. Revs	Maintain	- 01-12-6420
Finance	Desk Top Copier*	\$ 3,200	Cur. Revs	Maintain	- 01-02-6420
Police	Vehicle Replacement	\$ 72,000	Cur. Revs	Maintain	- 01-05-6410
Police	Vehicle Equipment Transfer	\$ 10,000	Cur. Revs	Maintain	- 01-05-6410
Police	Squad Room Remodel	\$ 16,000	Cur. Revs	Maintain	- 01-05-6430
Police	Photo ID Card System	\$ 2,500	Cur. Revs	Maintain	- 01-05-6440
Police	In-Car Video Cameras	\$ 5,100	Cur. Revs	Maintain	- 01-05-6440
Police	Radio System Replacement	\$ 160,000	Cur. Revs	Maintain	- 01-05-6440
Police	Taser Electronic Control Weapons	\$ 10,000	Cur. Revs	Maintain	- 01-05-6440
Community Dev	SUV Replacement	\$ 27,500	Cur. Revs	Maintain	- 01-08-6410
Public Works - Admin	Geographic Information System*	\$ 5,500	Cur. Revs	Maintain	- 01-20-6420
Public Works - Streets	3/4 Ton Truck (243)	\$ 50,000	Cur. Revs	Maintain	- 01-21-6410
Public Works - Streets	Vehicle Rehabilitation*	\$ 33,700	Cur. Revs	Maintain	- 01-21-6410
Public Works - Streets	Chassis Replacement Flatbed Trk(230)	\$ 50,000	Cur. Revs	Maintain	- 01-21-6410
Public Works - Streets	Chicago River Erosion Control	\$ 150,000	Cur. Revs	Maintain	- 01-21-6410
Public Works - Streets	Cul-de-sac Enhancement Program	\$ 15,000	Cur. Revs	Maintain	- 01-21-6430
Public Works - Streets	Lincolnshire Creek Erosion Control	\$ 175,000	Cur. Revs	Maintain	- 01-21-6430
Public Works - Streets	Storm Sewer System Repairs	\$ 81,500	Cur. Revs	Maintain	- 01-21-6430
Public Works - Streets	Street Repairs*	\$ 42,500	Cur. Revs	Maintain	- 01-21-6430
Public Works - Streets	Street Resurfacing*	\$ 225,000	Cur. Revs	Maintain	- 01-21-6430
Public Works - Streets	Street Lighting Repairs/Upgrades	\$ 5,000	Cur. Revs	Maintain	- 01-21-6430
Public Works - Streets	Detention Basin Renovation	\$ 20,000	Cur. Revs	Maintain	- 01-21-6430
Public Works - Streets	Pedestrian Signals/Milw and Rt22	\$ 7,500	Cur. Revs	Maintain	- 01-21-6430
Public Works - Streets	Anti-Icing System Upgrades	\$ 7,500	Cur. Revs	Maintain	- 01-21-6440
Public Works - Streets	Sewer Flusher Replacement*	\$ 58,000	Cur. Revs	Maintain	- 01-21-6440
Public Works - Streets	Leaf Loading Machine Replacement	\$ 65,000	Cur. Revs	Maintain	- 01-21-6440
Public Works - Streets	End Loader Plow*	\$ 9,000	Cur. Revs	Maintain	- 01-21-6440
Public Works - Streets	4" Trash Pump (605)*	\$ 17,800	Cur. Revs	Maintain	- 01-21-6440
Public Works - Parks	North Park Improvements	\$ 66,500	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	Spring Lake Park Improvements	\$ 55,500	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	Olde Mill Park Improvements	\$ 23,000	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	Rivershire Park Improvements	\$ 39,000	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	Whytegate Park Improvements	\$ 4,000	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	Balzer Park Improvements	\$ 3,000	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	Bike Path Repairs	\$ 82,500	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	Tennis Court Fence Repairs	\$ 18,000	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	Village Green Fountain Repairs	\$ 10,000	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	Village Hall Tree Pruning	\$ 10,000	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	North Park Electrical Upgrade	\$ 1,600	Cur. Revs	Maintain	- 01-22-6430
Public Works - Parks	Utility Cart	\$ 15,000	Cur. Revs	Maintain	- 01-22-6440
Public Works - Parks	Zero Turn Radius Mower Replacement	\$ 15,000	Cur. Revs	Maintain	- 01-22-6440
Public Works - Parks	Line Painter	\$ 7,000	Cur. Revs	Maintain	- 01-22-6440
Public Works - Parks	72" Riding Mower Replacement	\$ 22,000	Cur. Revs	Maintain	- 01-22-6440
Public Works - Parks	North Park Utility Cart	\$ 6,500	Cur. Revs	Maintain	- 01-22-6440
Public Works - Parks	Top Dresser Replacement	\$ 17,000	Cur. Revs	Maintain	- 01-22-6440
Public Works - Env Svc	Corridor Enhancement Program	\$ 352,000	Grant/Free	Maintain	- 01-24-6430
Public Works - Env Svc	Florsheim Park Improvements	\$ 55,000	Cur. Revs	Maintain	- 01-24-6430
Public Works - Bldgs	Public Works Fac Floor Treatment*	\$ 52,800	Cur. Revs	Maintain	- 01-25-6430
Public Works - Bldgs	Spring Lake Park Pavillion Repairs	\$ 10,000	Cur. Revs	Maintain	- 01-25-6430
Public Works - Bldgs	Village Hall Chair Replacement*	\$ 7,500	Cur. Revs	Maintain	- 01-25-6430
Public Works - Bldgs	Village Hall Furniture Replacement*	\$ 7,000	Cur. Revs	Maintain	- 01-25-6430
Public Works - Bldgs	Village Hall HVAC Replacement*	\$ 5,000	Cur. Revs	Maintain	- 01-25-6430
Public Works - Bldgs	Village Hall Water Heater Replacement*	\$ 30,000	Cur. Revs	Maintain	- 01-25-6430
Public Works - Bldgs	Village Hall Dispatch Kitchen/Bath Repl*	\$ 2,000	Cur. Revs	Maintain	- 01-25-6430
Public Works - Bldgs	Fork Lift Replacement*	\$ 10,000	Cur. Revs	Maintain	- 01-25-6440
Total General Fund		\$ 2,265,300			

*Multiple Funds/Divisions

Village of Lincolnshire 2013 Annual Budget

FY 2013 Capital Improvement Program

<u>FUND/DEPARTMENT</u>	<u>ITEM</u>	<u>COST</u>	<u>FUNDING</u>	<u>OPERATING \$</u>	<u>ACCT NO.</u>
Motor Fuel Tax Fund					
Motor Fuel Tax	Street Resurfacing & Repairs*	\$ 175,000	Res./Revs	Maintain -	03-01-6430
Total Motor Fuel Tax Fund		\$ 175,000			
Water and Sewer Improvement Fund					
Water and Sewer	Vehicle Rehabilitation*	\$ 2,200	Cur. Revs	Maintain -	07-01-6410
Water and Sewer	Audio/Visual Equipment*	\$ 700	Cur. Revs	Maintain -	07-01-6420
Water and Sewer	Data Processing Replacement*	\$ 4,500	Cur. Revs	Maintain -	07-01-6420
Water and Sewer	Geographic Information System*	\$ 2,500	Cur. Revs	Maintain -	07-01-6420
Water and Sewer	Desk Top Copier*	\$ 1,300	Cur. Revs	Maintain -	07-01-6420
Water and Sewer	Automated Water Meter Reading	\$ 149,100	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Lift Station Radiator Replacement	\$ 17,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Lift Station Generator Replacement	\$ 80,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Water Distribution System Repairs	\$ 63,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Sanitary Sewer System Improvements	\$ 53,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Village Hall Dispatch Kitchen/Bath Repl*	\$ 1,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Village Hall Chair Replacement*	\$ 3,600	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Village Hall HVAC Assessment*	\$ 2,500	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Public Works Fac Floor Treatment*	\$ 27,200	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Eastside Reservoir Drive	\$ 25,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Village Hall Water Heater Replacement*	\$ 10,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Water Main Replacement	\$ 30,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Londonderry Lift Station Guide Rails	\$ 5,100	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Village Hall Furniture Replacement*	\$ 3,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Westside Reservoir Improvements	\$ 120,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Trash Pump 4" (605)*	\$ 9,200	Cur. Revs	Maintain -	07-01-6440
Water and Sewer	Forklift Replacement*	\$ 5,000	Cur. Revs	Maintain -	07-01-6440
Water and Sewer	Sewer Flusher*	\$ 58,000	Cur. Revs	Maintain -	07-01-6440
Water and Sewer	PW Compressed Air Replacement*	\$ 900	Cur. Revs	Maintain -	07-01-6440
Water and Sewer	End Loader Plow*	\$ 2,000	Cur. Revs	Maintain -	07-01-6440
Total Water and Sewer Improvement Fund		\$ 675,800			
Vehicle Maint Fund					
VMF Fund	Tire Machine Replacement	\$ 10,000	Cur. Revs	Maintain -	12-01-6440
VMF Fund	PW Compressed Air Replacement*	\$ 1,700	Cur. Revs	Maintain -	12-01-6440
Total VMF Fund		\$ 11,700			
TIF Fund					
TIF Fund	Downtown Improvements	\$ 799,700	Cur. Revs	Maintain -	15-01-6430
Total TIF Fund		\$ 799,700			
SSA NO. 1 Fund					
SSA No. 1 Fund		\$ -			21-01-6430
Total SSA No. 1 Fund		\$ -			
Total New Capital Projects		\$ 3,927,500			

*Multiple Funds/Divisions

Village of Lincolnshire 2013 Annual Budget

FY 2013 Capital Improvement Program

<u>FUND/DEPARTMENT</u>	<u>ITEM</u>	<u>COST</u>	<u>FUNDING</u>	<u>OPERATING \$</u>	<u>ACCT NO.</u>
DEBT SERVICE					
General Fund					
Capital Debt	North Park/Schelter Road Refinance	\$ 482,000	Cur. Revs	n/a	01-26-6470
Total General Fund		\$ 482,000			
Water and Sewer Improvement Fund					
Water and Sewer	Route 22 Utility Improvements Refinance	\$ 187,500	Cur. Revs	n/a	07-01-6470
Total Water and Sewer Improvement Fund		\$ 187,500			
Tax Incremental Finance District Fund					
TIF Fund	Land Acquisition Refinance	\$ 579,000	Cur. Revs	n/a	15-01-6470
Total Tax Incremental Finance District Fund		\$ 579,000			
TOTAL DEBT SERVICE		\$ 1,248,500			
GRAND TOTAL CAPITAL IMPROVEMENT PROGRAM		\$ 5,176,000			
Forfeiture, Alcohol, Drug Fund					
Police	Vehicle Replacement	\$ 25,000	Cur. Revs		11-05-6410
Police	Vehicle Equipment Transfer	\$ 2,000	Cur. Revs		11-05-6410
Police	Laser Measurement Instrument	\$ 7,000	Cur. Revs		11-05-6440
Total FAD Fund		\$ 34,000			
		\$ 5,210,000			

*Multiple Funds/Divisions

FY 2013-2017 Capital Improvement Program

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
Department Summary						
0102 Finance	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ 3,200
* Police	\$ 309,600	\$ 124,100	\$ 118,300	\$ 118,300	\$ 143,700	\$ 814,000
0112 Insurance/Common Expenses	\$ 14,100	\$ 18,700	\$ 20,000	\$ 20,000	\$ 20,000	\$ 92,800
* Community Development	\$ 827,200	\$ -	\$ -	\$ -	\$ -	\$ 827,200
* Public Works	\$ 2,807,400	\$ 2,860,900	\$ 2,758,000	\$ 2,467,500	\$ 1,278,000	\$ 12,171,800
* Debt Service	\$ 1,248,500	\$ 2,110,700	\$ 669,300	\$ 669,300	\$ 669,300	\$ 5,367,100
Total	\$ 5,210,000	\$ 5,114,400	\$ 3,565,600	\$ 3,275,100	\$ 2,111,000	\$ 19,276,100

Fund Summary

0001 General	\$ 2,747,300	\$ 2,489,500	\$ 1,955,800	\$ 1,637,300	\$ 1,353,700	\$ 10,183,600
0002 Water & Sewer Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0003 Motor Fuel Tax	\$ 175,000	\$ 187,000	\$ 189,000	\$ 191,000	\$ 193,000	\$ 935,000
0007 Water & Sewer Improvements	\$ 863,100	\$ 971,500	\$ 1,413,800	\$ 1,440,800	\$ 537,300	\$ 5,226,500
0011 Forfeiture, Alcohol, Drug	\$ 34,000	\$ -	\$ -	\$ -	\$ 27,000	\$ 61,000
0012 Vehicle Maintenance	\$ 11,700	\$ 25,000	\$ 7,000	\$ 6,000	\$ -	\$ 49,700
0015 TIF	\$ 1,378,900	\$ 1,441,400	\$ -	\$ -	\$ -	\$ 2,820,300
0017 E911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0018 Park Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0021 SSA No. 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,210,000	\$ 5,114,400	\$ 3,565,600	\$ 3,275,100	\$ 2,111,000	\$ 19,276,100

Summary by Expenditure Type/Line Item

6410 Motor Equipment	\$ 272,400	\$ 524,000	\$ 443,200	\$ 423,200	\$ 405,600	\$ 2,068,400
6420 Office Equipment	\$ 31,800	\$ 36,200	\$ 28,000	\$ 28,000	\$ 28,000	\$ 152,000
6430 Capital Projects	\$ 3,288,600	\$ 2,241,900	\$ 2,142,000	\$ 1,958,500	\$ 826,000	\$ 10,297,000
6440 Other Equipment	\$ 368,700	\$ 201,600	\$ 283,100	\$ 196,100	\$ 182,100	\$ 1,231,600
6470 Debt Service	\$ 1,248,500	\$ 2,110,700	\$ 669,300	\$ 669,300	\$ 669,300	\$ 5,367,100
Total	\$ 5,210,000	\$ 5,114,400	\$ 3,565,600	\$ 3,275,100	\$ 2,111,000	\$ 19,276,100

\$

*Multiple Funds/Divisions

FY 2013-2017 Capital Improvement Program

	2013	2014	2015	2016	2017	Total
EXPENSES BY DEPARTMENT						
Insurance/Common Expenses						
6420 Data Processing Replacement*	\$ 9,100	\$ 10,700	\$ 12,000	\$ 12,000	\$ 12,000	\$ 55,800
6420 Audio/Visual Equipment*	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 37,000
Total Insurance/Common Expense	\$ 14,100	\$ 18,700	\$ 20,000	\$ 20,000	\$ 20,000	\$ 92,800
Finance						
6420 Desk Top Copier*	\$ 3,200	-	-	-	-	\$ 3,200
Total Finance	\$ 3,200	-	-	-	-	\$ 3,200
Community Development						
General Fund						
6410 SUV Replacement (63)	\$ 27,500	-	-	-	-	\$ 27,500
Subtotal	\$ 27,500	-	-	-	-	\$ 27,500
TIF Fund						
6430 Downtown Triangle Improvements	\$ 799,700	-	-	-	-	\$ 799,700
Subtotal	\$ 799,700	-	-	-	-	\$ 799,700
Total Community Development	\$ 827,200	-	-	-	-	\$ 827,200
Police						
E-911 Fund						
6410 Vehicle Replacement	\$ 72,000	\$ 97,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ 444,000
6410 Vehicle Equipment Transfer	\$ 10,000	\$ 12,000	\$ 13,200	\$ 13,200	\$ 8,600	\$ 57,000
6430 Squad Room Remodel	\$ 16,000	-	-	-	-	\$ 16,000
6430 Radio System Replacement	\$ 160,000	-	-	-	-	\$ 160,000
6440 In-Car Video Cameras	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	\$ 25,500
6440 Photo ID Card System	\$ 2,500	-	-	-	-	\$ 2,500
6440 Taser Electronic Control Weapons	\$ 10,000	\$ 10,000	-	-	-	\$ 20,000
6440 LiveScan Electronic Fingerprint system	-	-	-	-	\$ 28,000	\$ 28,000
Subtotal	\$ 275,600	\$ 124,100	\$ 118,300	\$ 118,300	\$ 116,700	\$ 753,000
none						
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Forfeiture, Alcohol, Drug Fund						
6410 Vehicle Replacement	\$ 25,000	-	-	-	\$ 25,000	\$ 50,000
6410 Vehicle Equipment Transfer	\$ 2,000	-	-	-	\$ 2,000	\$ 4,000
6440 Laser Measurement Instrument	\$ 7,000	-	-	-	-	\$ 7,000
Subtotal	\$ 34,000	-	-	-	\$ 27,000	\$ 61,000
Total Police	\$ 309,600	\$ 124,100	\$ 118,300	\$ 118,300	\$ 143,700	\$ 814,000
Public Works						
General Fund						
Administration						
6420 Geographic Information System*	\$ 5,500	\$ 4,000	-	-	-	\$ 9,500
6420 Village Hall Information Kiosk	-	\$ 2,300	-	-	-	\$ 2,300
Total	\$ 5,500	\$ 6,300	-	-	-	\$ 11,800

*Multiple Funds/Divisions

EY 2013-2017 Capital Improvement Program

	2013	2014	2015	2016	2017	Total
Public Works - continued						
Motor Vehicle Replacement						
6410 Vehicle Rehabilitation*	\$ 33,700	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 93,700
6410 3/4 Ton Truck (243)	\$ 50,000	-	-	-	-	\$ 50,000
6410 Chassis Replacement Flatbed Truck (230)	\$ 50,000	-	-	-	-	\$ 50,000
6410 Two Ton Truck (251)*	-	67,000	-	-	-	\$ 67,000
6410 One Ton Truck (240)	-	60,000	-	-	-	\$ 60,000
6410 Bucket Truck (730)	-	150,000	-	-	-	\$ 150,000
6410 One Ton Truck (244)	-	-	75,000	-	-	\$ 75,000
6410 Five Ton Truck (254)	-	-	100,000	-	-	\$ 100,000
6410 One Ton Truck (232)	-	-	-	90,000	-	\$ 90,000
6410 One Ton Truck (244)	-	-	-	75,000	-	\$ 75,000
6410 Backhoe (301)*	-	-	-	-	100,000	\$ 100,000
Total	\$ 133,700	\$ 292,000	\$ 190,000	\$ 180,000	\$ 115,000	\$ 910,700
Equipment-Streets						
6440 Anti-Icing System Upgrades	\$ 7,500	\$ 7,500	-	-	-	\$ 15,000
6440 Leaf Loading Machine Replacement	\$ 65,000	\$ 35,000	\$ 35,000	\$ 70,000	-	\$ 205,000
6440 Sewer Flusher Replacement*	\$ 58,000	-	-	-	-	\$ 58,000
6440 End Loader Plow	\$ 9,000	-	-	-	-	\$ 9,000
6440 4" Trash Pump (#605)	\$ 17,800	-	-	-	-	\$ 17,800
6440 Generator Replacement	-	7,000	-	-	-	\$ 7,000
6440 Sandbagger Replacement	-	30,000	-	-	-	\$ 30,000
6440 2" Pump Replacement	-	-	3,000	-	-	\$ 3,000
6440 3" Trash Pump	-	-	3,000	-	-	\$ 3,000
6440 End Loader Replacement*	-	-	112,000	-	-	\$ 112,000
6440 Portable Message Board Replacement*	-	-	-	12,000	-	\$ 12,000
6440 Walk Behind Concrete Saw	-	-	-	-	7,000	\$ 7,000
6440 Vibrator Plate Compactor Replacement	-	-	-	-	2,000	\$ 2,000
6440 Portable Post Hole Digger	-	-	-	-	4,000	\$ 4,000
6440 Pedestrian Signals/Milw and Rt22	\$ 7,500	-	-	-	4,000	\$ 11,500
Total	\$ 164,800	\$ 79,500	\$ 153,000	\$ 82,000	\$ 17,000	\$ 496,300
Equipment-Parks & Grounds & Environmental Services						
6440 Utility Cart	\$ 15,000	\$ 20,000	-	-	\$ 15,000	\$ 50,000
6440 Zero Turn Radius Mower Replacement	\$ 15,000	-	-	-	15,000	\$ 30,000
6440 Line Painter	\$ 7,000	-	-	-	-	\$ 7,000
6440 72" Riding Mower Replacement	\$ 22,000	\$ 22,000	-	-	22,000	\$ 66,000
6440 North Park Utility Cart	\$ 6,500	-	-	-	-	\$ 6,500
6440 Topdresser Replacement	\$ 17,000	-	-	-	-	\$ 17,000
6440 Fertilizer Spreader Replacement	-	4,000	-	-	-	\$ 4,000
6440 ATV Replacement	-	15,000	-	-	-	\$ 15,000
6440 Tractor Mounted Rototiller Replacement	-	8,000	-	-	-	\$ 8,000

*Multiple Funds/Divisions

FY 2013-2017 Capital Improvement Program

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
Public Works - continued						
Parks & Grounds & Environmental Services continued						
6440 Silt Seeder Replacement	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ 13,000
6440 Riding Mower Snow Removal Kit	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
6440 Bobcat Replacement	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
6440 Athletic Field Mower Replacement	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
6440 48" Walk Behind Mower Replacement	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000
6440 Trailer Replacement (261)	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000
6440 Trailer Replacement (262)	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000
6440 Mower with Conversion	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000
6440 Tractor Replacement (North Park)	\$ -	\$ -	\$ -	\$ 40,000	\$ 80,000	\$ 120,000
Total	\$ 82,500	\$ 82,000	\$ 60,000	\$ 99,000	\$ 132,000	\$ 455,500
Streets						
6430 Chicago River Erosion Control	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
6430 Cul-de-sac Enhancement Program	\$ 15,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 25,000
6430 Lincolnshire Creek Erosion Control	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
6430 Storm Sewer System Repairs	\$ 81,500	\$ 65,900	\$ 60,000	\$ 40,000	\$ 40,000	\$ 287,400
6430 Street Repairs*	\$ 42,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 242,500
6430 Street Resurfacing*	\$ 225,000	\$ 230,000	\$ 235,000	\$ 240,000	\$ 240,000	\$ 1,170,000
6430 Street Lighting Repairs/Upgrades	\$ 5,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 35,000
6430 Detention Basin Renovation	\$ 20,000	\$ 20,000	\$ 30,000	\$ 20,000	\$ -	\$ 90,000
6430 Londonderry Lane Reconstruction	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Total	\$ 714,000	\$ 550,900	\$ 380,000	\$ 350,000	\$ 330,000	\$ 2,324,900
Parks & Grounds & Environmental Services						
6430 Corridor Enhancement Program	\$ 352,000	\$ 236,000	\$ 304,500	\$ -	\$ -	\$ 892,500
6430 Florshiem Park Improvements	\$ 55,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 115,000
6430 North Park Improvements	\$ 66,500	\$ 54,500	\$ 100,000	\$ 160,000	\$ 7,000	\$ 388,000
6430 Spring Lake Park Improvements	\$ 55,500	\$ -	\$ 15,000	\$ -	\$ 10,000	\$ 80,500
6430 Olde Mill Park Improvements	\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ 23,000
6430 Rivershire Park Improvements	\$ 39,000	\$ -	\$ 8,000	\$ 20,000	\$ 30,000	\$ 97,000
6430 Whytegate Park Improvements	\$ 4,000	\$ 20,000	\$ -	\$ -	\$ 10,000	\$ 34,000
6430 Baizer Park Improvements	\$ 3,000	\$ 63,000	\$ -	\$ -	\$ -	\$ 66,000
6430 Bikepath Repairs	\$ 82,500	\$ -	\$ -	\$ -	\$ -	\$ 82,500
6430 Tennis Court Repairs	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000
6430 Village Green Fountain Repair	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
6430 Route 22 Path Tree Pruning	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
6430 Memorial Park Countdown Signals	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6430 Park AEDs	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000
6430 Kiosk Replacement	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000
6430 North Park Electrical Upgrade	\$ 1,600	\$ -	\$ -	\$ 10,000	\$ -	\$ 11,600
Total	\$ 720,100	\$ 413,500	\$ 473,500	\$ 200,000	\$ 57,000	\$ 1,864,100

*Multiple Funds/Divisions

FY 2013-2017 Capital Improvement Program

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
Public Works - continued						
Buildings						
6430 Spring Lake Park Pavilion Repairs	\$ 10,000	\$ -	\$ 5,000	\$ 8,000	\$ -	\$ 23,000
6430 Village Hall/PWF Office Chair Replacement*	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500
6430 Village Hall HVAC Assessment*	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
6430 Village Hall Water Heater Replacement*	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
6430 Village Hall Dispatch Kitchen/Bath Replacement*	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
6430 Public Works Fac Floor Treatment*	\$ 52,800	\$ -	\$ -	\$ -	\$ -	\$ 52,800
6430 Village Hall Furniture Replacement*	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
6430 Village Hall Roof Replacement*	\$ -	\$ 335,000	\$ -	\$ -	\$ -	\$ 335,000
6430 Village Hall Elevator Improvements*	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
6430 Village Hall Exterior Painting*	\$ -	\$ 13,500	\$ -	\$ -	\$ -	\$ 13,500
6430 Public Works Facility Ventilation*	\$ -	\$ 13,500	\$ -	\$ -	\$ -	\$ 13,500
6430 Public Works Facility Overhead Doors*	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
6430 Public Works Facility A/V Equipment*	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
6430 Public Works Facility Roof Replacement*	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
6430 Village Hall Window Treatments*	\$ -	\$ -	\$ 6,700	\$ -	\$ -	\$ 6,700
6430 Village Hall Interior Doors Refinishing*	\$ -	\$ -	\$ 3,300	\$ -	\$ -	\$ 3,300
6430 Village Hall Interior Painting*	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
6430 Village Hall Kitchen Refurbishing*	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000
6430 Village Hall Carpet Replacement*	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
6430 Public Works Facility Exterior Painting*	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000
6430 Public Works Facility Interior Painting*	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000
6430 Village Hall HVAC Replacement*	\$ -	\$ -	\$ -	\$ 88,000	\$ -	\$ 88,000
6430 Village Hall/PWF Power Hand Dryers*	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
6430 Public Works Facility Site Improvements*	\$ -	\$ -	\$ -	\$ -	\$ 67,000	\$ 67,000
6430 Public Works Facility Landscaping*	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000
6430 Public Works Facility Storage System*	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
6440 Forklift Replacement*	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total	\$ 124,300	\$ 440,500	\$ 79,000	\$ 106,000	\$ 84,000	\$ 833,800
GENERAL FUND TOTAL	\$ 2,265,300	\$ 2,007,500	\$ 1,473,800	\$ 1,155,300	\$ 871,700	\$ 7,773,600
Motor Fuel Tax Fund						
6430 Street Resurfacing & Repairs*	\$ 175,000	\$ 187,000	\$ 189,000	\$ 191,000	\$ 193,000	\$ 935,000
Total	\$ 175,000	\$ 187,000	\$ 189,000	\$ 191,000	\$ 193,000	\$ 935,000
Water and Sewer Improvements						
Motor Vehicle Replacement						
6410 Vehicle Rehabilitation*	\$ 2,200	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 42,200
6410 Two Ton Truck (251)*	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ 33,000
6410 One Ton Truck (241)	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000

*Multiple Funds/Divisions

FY 2013-2017 Capital Improvement Program

	2013	2014	2015	2016	2017	Total
Water and Sewer Improvements (continued)						
6410 One Ton Truck (242)	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
6410 One Ton Truck (254)*	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
6410 One Ton Truck (236)	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000
6410 One Ton Truck (237)	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000
6410 Backhoe (301)*	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Total	\$ 2,200	\$ 123,000	\$ 140,000	\$ 130,000	\$ 180,000	\$ 575,200
Equipment						
6440 Trash Pump, 4" (#605)	\$ 9,200	\$ -	\$ -	\$ -	\$ -	\$ 9,200
6440 Forklift Replacement*	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
6440 Sewer Flusher*	\$ 58,000	\$ -	\$ -	\$ -	\$ -	\$ 58,000
6440 Public Works Compressed Air Replacement*	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900
6440 End Loader Plow*	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
6440 End Loader Replacement*	\$ -	\$ -	\$ 58,000	\$ -	\$ -	\$ 58,000
6440 Portable Message Board Replacement*	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
Total	\$ 75,100	\$ -	\$ 58,000	\$ 4,000	\$ -	\$ 137,100
Office Equipment						
6420 Audio/Visual Equipment*	\$ 700	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 8,700
6420 Data Processing Replacement*	\$ 4,500	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 28,000
6420 Geographic Information System*	\$ 2,500	\$ 2,000	\$ -	\$ -	\$ -	\$ 4,500
6420 Desk Top Copier*	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
6420 PWF A/V Equipment*	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
Village Hall information Kiosk	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ 1,200
Total	\$ 9,000	\$ 11,200	\$ 8,000	\$ 8,000	\$ 8,000	\$ 44,200
Capital Projects						
6430 Sanitary Sewer System Improvements	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 265,000
6430 Water Distribution System Repairs	\$ 63,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 335,000
6430 Automated Water Meter Reading	\$ 149,100	\$ 100,500	\$ 162,500	\$ 290,000	\$ -	\$ 702,100
6430 Lift Station Generator Replacement	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
6430 Lift Station Radiator Replacement	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000
6430 Village Hall/PWF Chair Replacement*	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 3,600
6430 Village Hall Dispatch Kitchen/Bath Replacement*	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ 1,600
6430 Village Hall HVAC Assessment*	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
6430 Water Main Replacement	\$ 30,000	\$ 100,000	\$ 700,000	\$ 643,500	\$ -	\$ 1,473,500
6430 Public Works Fac. Floor Treatment*	\$ 27,200	\$ -	\$ -	\$ -	\$ -	\$ 27,200
6430 Eastside Reservoir Drive	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
6430 Village Hall Water Heater Replacement*	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
6430 Londonderry Lift Station Guide Rails	\$ 5,100	\$ -	\$ -	\$ -	\$ -	\$ 5,100

*Multiple Funds/Divisions

FY 2013-2017 Capital Improvement Program

	2013	2014	2015	2016	2017	Total
Water and Sewer Improvements (continued)						
Capital Projects Continued						
6430 Village Hall Furniture Replacement*	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
6430 Westside Reservoir Improvements	\$ 120,000	\$ 105,000	\$ -	\$ -	\$ -	\$ 225,000
6430 Village Hall Exterior Painting*	\$ -	\$ 6,500	\$ -	\$ -	\$ -	\$ 6,500
6430 Village Hall Roof Replacement*	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ 165,000
6430 Westside Reservoir Roof Repairs	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6430 Public Works Facility Ventilation*	\$ -	\$ 6,500	\$ -	\$ -	\$ -	\$ 6,500
6430 Public Works Facility Overhead Doors*	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
6430 Public Works Roof Replacement*	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
6430 Eastside Reservoir Roof Replacement	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6430 Village Hall Elevator Improvements*	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
6430 Village Hall Interior Painting*	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
6430 Public Works Facility Exterior Painting*	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000
6430 Village Hall Carpet Replacement*	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
6430 Village Hall Window Treatments*	\$ -	\$ -	\$ 3,300	\$ -	\$ -	\$ 3,300
6430 Village Hall Interior Doors Refinishing*	\$ -	\$ -	\$ 1,700	\$ -	\$ -	\$ 1,700
6430 Public Works Facility Interior Painting*	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000
6430 Village Hall Kitchen Refurbishing*	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000
6430 Village Hall HVAC Replacement*	\$ -	\$ -	\$ -	\$ 42,000	\$ -	\$ 42,000
6430 Reservoir Inspections	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
6430 Village Hall/PWF Power Hand Dryers*	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
6430 Public Works Facility Landscaping*	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
6430 Public Works Facility Site Improvements*	\$ -	\$ -	\$ -	\$ -	\$ 33,000	\$ 33,000
6430 Public Works Facility Storage System*	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Total	\$ 589,500	\$ 650,000	\$ 1,020,500	\$ 1,111,500	\$ 162,000	\$ 3,533,500
WATER & SEWER IMP. TOTAL	\$ 675,800	\$ 784,200	\$ 1,226,500	\$ 1,253,500	\$ 350,000	\$ 4,290,000
Vehicle Maintenance Fund						
6440 Tire Machine Replacement	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
6440 Wheel Balancer	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6440 Scan Tool Replacement	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
6440 Transmission Fluid Recycling System	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
6440 Anti-Freeze Recycling System	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
6440 Diesel Fuel Dispensing System	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000
6440 Public Works Compressed Air Replacement*	\$ 1,700	\$ -	\$ -	\$ -	\$ -	\$ 1,700
Total	\$ 11,700	\$ 25,000	\$ 7,000	\$ 6,000	\$ -	\$ 49,700
Park Development Fund						
none	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2013-2017 Capital Improvement Program

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
SSA No. 1 Fund						
6430 Route 22 Traffic Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS TOTAL	\$ 2,807,400	\$ 2,860,900	\$ 2,758,000	\$ 2,467,500	\$ 1,278,000	\$ 12,171,800
ALL CAPITAL PROJECTS TOTAL	\$ 3,961,500	\$ 3,003,700	\$ 2,896,300	\$ 2,605,800	\$ 1,441,700	\$ 13,909,000
<u>Debt Service</u>						
General Fund						
6470 North Park/Scheeler Road Refinance	\$ 482,000	\$ 482,000	\$ 482,000	\$ 482,000	\$ 482,000	\$ 2,410,000
Total	\$ 482,000	\$ 482,000	\$ 482,000	\$ 482,000	\$ 482,000	\$ 2,410,000
Water & Sewer Improvement Fund						
6470 Route 22 Utility Improvements Refinance	\$ 187,300	\$ 187,300	\$ 187,300	\$ 187,300	\$ 187,300	\$ 936,500
Total	\$ 187,300	\$ 187,300	\$ 187,300	\$ 187,300	\$ 187,300	\$ 936,500
Tax Incremental Finance Dist. Fund						
6470 Land Acquisition Loan Refinance	\$ 579,200	\$ 1,441,400	\$ -	\$ -	\$ -	\$ 2,020,600
Total	\$ 579,200	\$ 1,441,400	\$ -	\$ -	\$ -	\$ 2,020,600
TOTAL DEBT SERVICE	\$ 1,248,500	\$ 2,110,700	\$ 669,300	\$ 669,300	\$ 669,300	\$ 5,367,100
GRAND TOTAL	\$ 5,210,000	\$ 5,114,400	\$ 3,565,600	\$ 3,275,100	\$ 2,111,000	\$ 19,276,100

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Supplementary Information

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GLOSSARY - FINANCIAL TERMS

ACCOUNT	A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.
ACCOUNTING SYSTEM	The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups or organizational components. The Village of Lincolnshire uses a modified accrual method for governmental and agency funds, and a full accrual system for proprietary and pension trust funds.
ACCRUAL BASIS OF ACCOUNTING	The accrual basis of accounting is used by the proprietary and pension trust funds. The measurement focus is on the determination of net income, financial position and cash flows. Revenues are recognized when earned and expenses when incurred.
ACTIVITY	The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the Village is responsible.
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.

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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.

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DISBURSEMENTS	Payments for goods and services in cash or by check.
ENTERPRISE FUND	A fund established to finance and account for operations that are financed and appear in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples of enterprise funds are those for utilities, swimming pools, airports and solid waste services.
ESTIMATED BUDGET	Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.
EXPENDITURES	If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept in the cash basis, the term covers only actual disbursements for these purposes.
EXPENDITURES BY CLASSIFICATION	A basis for distinguishing types of expenditures; the major character classifications used by the Village are: Personal Services, Contractual Services, Commodities, Other Charges and Capital Outlay.
EXPENSES	Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which are presumed to benefit the current fiscal period.
FISCAL PERIOD	Any period (usually a year) at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books.
FISCAL YEAR	A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations.
FIXED ASSETS	Assets of a long-term character in which the intent is to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
FUND	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
FUND ACCOUNTS	All accounts necessary to set forth the financial operations and financial conditions of a fund.

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

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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.

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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).

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GLOSSARY - NONFINANCIAL TERMS

ACTUARIAL ANALYSIS	An annual report provided by an actuary that determines the amount of funding needed for the Police Pension Fund.
AUTOMATED EXTERNAL DEFIBRILLATOR (AED)	A computerized medical device that can check a person's heart rhythm and deliver a resuscitating shock, if necessary.
COMMISSION ON ACCREDITATION OF LAW ENFORCEMENT AGENCIES (CALEA)	The credentialing authority established by 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 access liability insurance coverage offering more reasonable premium costs than conventional insurance.
JOINT UTILITY LOCATING INFORMATION FOR EXCAVATORS (JULIE)	An agency that coordinates the marking of underground utilities prior to excavations of any type, such as utility maintenance and tree planting.
LINCOLNSHIRE LETTER	The quarterly newsletter produced by the Village and mailed to all residents and businesses.
NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS)	The standardized approach system to incident management and response developed by the Department of Homeland Security in 2004.

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NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)	A national permit program established under the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into the waters of the USA.
NORTHERN ILLINOIS POLICE ALARM SYSTEM (NIPAS)	A joint venture of ninety-nine (99) suburban municipal police departments in the Chicago metropolitan area to ensure effective mutual aid in times of natural disasters.
SPECIAL RECREATION ASSOC. OF CENTRAL LAKE COUNTY (SRACLCLC)	The local agency that provides community based recreation services to individuals with disabilities and their families.
STORMWATER MANAGEMENT COMMISSION (SMC)	The Lake County, Illinois agency charged with the regulation of all stormwater matters in the county.
SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA)	The computerized central system that monitors and controls the water distribution and sewer collection systems.
TAX INCREMENTAL FINANCE DISTRICT (TIF)	An economic development tool where property taxes generated in a specified area are used to help pay for infrastructure improvements as the incentive for development to occur.
TREE CITY USA	A program sponsored by the National Arbor Day Foundation providing direction, technical assistance, public attention and national recognition for urban and community forestry programs.
VULNERABILITY ASSESSMENT	Identification and corrections of vulnerabilities in the water system as required by the Department of Homeland Security.

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CHART OF ACCOUNTS - FUNDS

GENERAL FUND

01-01 Executive Services
01-02 Finance
01-03 Legal
01-05 Police
01-08 Community Development
01-09 Community Development - Forestry
01-12 Finance-Insurance/Common Expenses
01-20 Public Works - Administration
01-21 Public Works - Streets
01-22 Public Works - Parks & Grounds
01-23 Public Works - Recreation
01-24 Public Works - Environmental Services
01-25 Public Works - Buildings
01-26 Finance - Capital Debt

WATER AND SEWER FUND

02-01 Administration
02-02 Operations

MOTOR FUEL TAX FUND

03-01 MFT Construction Projects

POLICE PENSION FUND

05-01 Police Pensions

**ILLINOIS MUNICIPAL RETIREMENT FUND
(IMRF)**

06-01 Employee Pensions

**WATER AND SANITARY SEWER
IMPROVEMENTS FUND**

07-01 Water and Sanitary Sewer
System Improvements

VEHICLE MAINTENANCE FUND

12-01 Vehicle Maintenance Operations

TAX INCREMENT FINANCE DISTRICT FUND

15-01 TIF District Expenditures

E911 SYSTEM FUND

17-01 E911 Operation

PARK DEVELOPMENT FUND

18-01 Park Construction/Improvements

SSA No. 1 FUND

21-01 Traffic Signal Installation & Maintenance

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CHART OF ACCOUNTS - LINE ITEM REVENUES

4000	TAXES	4200	FINES & FORFEITURES
4010	State Income Tax	4210	Court Fines
4020	Sales Tax	4230	Alarm Fines & Fees
4030	Utility Tax		
4032	Telecommunications Tax	4300	ALLOTMENTS, GRANTS & REIMBURSEMENTS
4040	Room & Admission Tax		
4050	Real Estate Transfer Tax		
4060	Road & Bridge Tax	4310	Police Grants
4070	Real Estate Tax	4315	Parks Grants
4071	TIF Increment	4318	Forestry Grants
4072	Special Service Area	4320	Police Training Reimbursement
4076	E911 Surcharge-landline	4330	Allotments
4077	E911 Surcharge-wireless	4331	Telecommunications Service
4080	Replacement Tax	4335	Miscellaneous Grants
4090	State Revenue Sharing	4340	Police Services
4091	State Use Tax		
		4400	MISCELLANEOUS REVENUE
4100	LICENSES & FEES	4410	Sale of Surplus Property
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	4500	OTHER INCOME
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		

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CHART OF ACCOUNTS - LINE ITEM EXPENDITURES

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

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SALARIES AND BENEFITS

Salary Range Adjustments

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

Merit Pay Plan

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

Village of Lincolnshire 2013 Annual Budget**

CLASSIFICATION AND PAY PLAN

<u>Salary Range</u>	<u>Position</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
24.5	Chief of Police* Director of Public Works*	\$102,332	\$121,788	\$141,243
24.0	Director of Financial Systems*	\$99,836	\$118,817	\$137,798
23.5	Director of Community Development*	\$97,401	\$115,919	\$134,437
21.0	Deputy Chief of Police*	\$86,088	\$102,456	\$118,823
18.5	Streets/Parks Superintendent Utilities Superintendent	\$76,089	\$90,556	\$105,022
17.5	Sergeant	\$72,423	\$87,192	\$99,961
16.0	Fleet Maintenance Supervisor	\$67,252	\$80,038	\$92,824
15.0	Engineering Supervisor	\$64,001	\$76,176	\$88,351
13.0	Building Inspector Facilities Supervisor Planner	\$57,991	\$69,017	\$80,042
12.5	Telecommunications Supervisor	\$56,577	\$65,691	\$78,090
11.0	Assistant to the Director of Public Works	\$52,537	\$62,576	\$72,514
10.5	Account Clerk Supervisor General Maintenance Open Space General Maintenance Utilities	\$51,256	\$61,006	\$70,745
10.0	Automotive Servicer General Maintenance Streets/Parks Telecommunicator	\$50,006	\$54,513	\$69,020
8.0	Administrative Assistant Community Service Officer	\$45,303	\$53,916	\$62,529
7.5	Secretary Secretary/Receptionist	\$44,198	\$52,601	\$61,003
7.0	Records Clerk	\$43,120	\$51,318	\$59,516
0	Code Enforcement Inspector Production Coordinator	\$20.00/hr.	\$25.00/hr.	\$30.00/hr.
0	Administrative Clerk Billing Clerk Gardener	\$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

**Unchanged from FY2012. To be comprehensively reviewed in FY2013.

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PERSONNEL SUMMARY BY DEPARTMENT - FTE

Department/Position	2010	2011	2012	2013
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Proposed</u>
<u>Executive Services</u>				
Village Manager	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	2.00	2.00
Deputy Village Clerk-Office/Communication	1.00	1.00	0.00	0.00
Executive Secretary	1.00	1.00	0.00	0.00
Administrative Clerk	0.00	0.00	0.50	0.50
Production Assistant	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>
Total	4.30	4.30	3.80	3.80
<u>Finance</u>				
Director of Financial Systems	1.00	1.00	1.00	1.00
Account Clerk Supervisor	1.00	1.00	1.00	1.00
Secretary/Receptionist	1.00	1.00	1.00	1.00
Billing Clerk	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total	3.50	3.50	3.50	3.50
<u>Community Development</u>				
Director of Community Development	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Chief Building Code Administrator	1.00	0.00	0.00	0.00
Planner	2.00	2.00	2.00	2.00
Secretary	1.00	1.00	1.00	1.00
Building Permits Clerk	0.50	0.00	0.00	0.00
Property Maintenance Inspector	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total	7.25	5.75	5.75	5.75
<u>Police</u>				
Chief of Police	1.00	1.00	1.00	1.00
Deputy Chief of Police	0.00	0.00	1.00	1.00
Commander	2.00	2.00	0.00	0.00
Sergeant	3.00	3.00	4.00	4.00
Investigator	2.00	2.00	2.00	2.00
School Resource Officer	1.00	1.00	1.00	1.00
Police Officer	16.00	15.00	15.00	15.00
Community Service Officer	2.00	1.00	1.00	1.00
Records Clerk	1.80	1.80	1.80	1.80
Secretary	1.00	1.00	1.00	1.00
Telecommunicator Supervisor	0.00	0.00	1.00	1.00
Telecommunicator	<u>6.20</u>	<u>5.20</u>	<u>4.20</u>	<u>4.20</u>
Total	36.00	33.00	33.00	33.00

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Department/Position	2010 Actual	2011 Actual	2012 Actual	2013 Approved
<u>Public Works</u>				
Director of Public Works	1.00	1.00	1.00	1.00
Superintendent-Streets & Parks	1.00	1.00	1.00	1.00
Superintendent-Utilities	1.00	1.00	1.00	1.00
Engineering Supervisor	1.00	1.00	1.00	1.00
Environmental Services Supervisor	1.00	1.00	0.00	0.00
Assistant to the Director of Public Works	0.00	0.00	1.00	1.00
Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00
Facilities Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	0.00	0.00	0.00
Auto Servicer	1.00	1.00	1.00	1.00
General Maintenance-Open Space	1.00	1.00	1.00	1.00
General Maintenance-Streets/Parks	8.00	7.00	7.00	7.00
General Maintenance-Utilities	4.00	4.00	4.00	4.00
Public Works Facility Secretary	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Gardener	0.25	0.25	0.25	0.25
Interns	0.25	0.25	0.25	0.25
Summer Laborer	2.50	2.50	2.50	2.50
Lifeguard	1.25	1.25	1.25	1.25
Seasonal Recreation Worker	<u>0.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	28.35	26.25	26.25	26.25
Grand Total	79.40	72.80	72.30	72.30

Village of Lincolnshire 2013 Annual Budget

A HISTORY OF LINCOLNSHIRE

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

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

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

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

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

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

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

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

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

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

DATE OF INCORPORATION:	1957	ENTERPRISES:	
FORM OF GOVERNMENT:		Number of Consumers:	2,382
Village Board/Manager		Average Daily Consumption (Million Gallons/Day)	1.31
Home Rule		Miles of Water Mains	67
AREA:	4.6 Square Miles	Miles of Sanitary Sewer Mains	45
Miles of Streets	40	Storage Capacity (Million gallons)	4.6
FIRE PROTECTION:		EMPLOYEES:	
Furnished by Lincolnshire-Riverwoods Protection District		Full-time	66
		Part-time	7
		Seasonal	20
POLICE PROTECTION:		ELECTIONS:	
Number of Stations	1	Number of registered voters	5,282
Number of Sworn Officers	24	Number of votes cast in last municipal election	614
RECREATION:		Percentage of registered voters voting in last municipal election	11.9%
Number of Parks	10		
Park Acres	181	POPULATION STATISTICS:	
EDUCATION:		1957	309
Attendance Centers	4	1960	555
Number of Teachers	394	1963 *	999
Number of Students	5,678	1965 *	1,390
BUILDING PERMITS:		1968 *	2,189
	Number	Value	1970
		(000)	1974 *
2001	517	16,738	1977 *
2002	454	27,573	1980
2003	454	25,136	1987 *
2004	409	42,682	1990
2005	463	74,826	1995 *
2006	441	44,016	1998 *
2007	428	88,371	2000
2008	433	73,167	2004 *
2009	329	30,877	2008 *
2010	370	17,291	2010
2011	312	16,672	
2012	350	35,912	*Special Census