

Village of  
**P**incolnshire

Illinois

Operating Budget  
and  
Capital Improvement Program  
2009

Village of Lincolnshire, Illinois  
Operating Budget  
and  
Capital Improvement Program  
2009

**This page left intentionally blank.**

## Village of Lincolnshire 2009 Annual Budget

### TABLE OF CONTENTS

	Page
<i>Reader's Guide to the Budget</i>	<i>i</i>
<i>Village Manager's Budget Letter</i>	<i>iii</i>
<b>I. Organization Information</b>	
Distinguished Budget Presentation	1
Budget Process, Budget Basis and Schedule	2
Financial Policies	6
Mission Statement and Code of Organizational Values	18
Short Term Organizational Goals	19
Long Term Organizational Goals	20
Organizational Staffing Chart	22
Boards and Commissions	23
Management Team	24
<b>II. Financial Summary</b>	
Financial Summary Introduction	25
Revenues by Fund	26
Expenditure Summary by Fund	27
Expenditure Summary by Activity	28
Pie Charts - Combined Revenues and Expenditures	29
Summary of Receipts and Disbursements	31
Summary of Available Fund Balances	32
Combined Summary of Revenues and Expenditures	33
Village Fund Structure	34
Bonded Debt Analysis	37
Summary of Long Term Debt	38
Distribution of Property Tax Dollars	41
Property Tax Comparisons	42
<b>III. General Fund</b>	
General Fund Introduction	44
General Fund Summary	46
General Fund Balance History	47
Revenues	48
Explanation of Revenue Sources	50
Major Revenue Sources	52
Summary of General Fund Revenues	53
Overhead Rate	58

**Village of Lincolnshire 2009 Annual Budget**

**TABLE OF CONTENTS (continued)**

<b>III. General Fund Continued</b>	<b>Page</b>
Expenditures:	
Expenditures Summary	59
Executive Services	62
Finance	66
Legal	70
Police	74
Community Development	79
Community Development - Forestry	83
Insurance/Common Expenses	87
Public Works:	
Administration	91
Streets	95
Parks & Grounds	99
Recreation	103
Buildings	107
Capital Debt	111
<b>IV. Water &amp; Sanitary Sewer Funds</b>	
Water & Sanitary Sewer Fund	115
Water & Sanitary Sewer Fund Summary	116
Water & Sanitary Sewer Fund Balance History	119
Revenues	120
Explanation of Revenue Sources	121
Administration	122
Operations	126
Water & Sewer Improvement Fund	130
<b>V. Other Funds</b>	
Motor Fuel Tax Fund	136
Police Pension Fund	140
Illinois Municipal Retirement Fund	144
Vehicle Maintenance Fund	148
Tax Increment Financing Fund	153
E911 Fund	157
Park Development Fund	163

**Village of Lincolnshire 2009 Annual Budget**

**TABLE OF CONTENTS (continued)**

VI. Capital Improvement Program	Page
Capital Improvement Program	169
FY 2009 Capital Improvement Program	172
Five Year Capital Improvement Program	174
VII. Supplementary Information	
Glossary - Financial Terms	182
Glossary - Non-Financial Terms	188
Chart of Accounts - Funds	190
Chart of Accounts - Line Item Revenues	191
Chart of Accounts - Line Item Expenditures	192
Salary and Benefits	193
Classification and Pay Plan	194
Personnel Summary By Department	195
A History of Lincolnshire	197
Statistical Information	199

## Village of Lincolnshire 2009 Annual Budget

### **READER'S GUIDE TO THE BUDGET**

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

#### **Account Types and Conventions**

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

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

In the Village of Lincolnshire budget then, you will find budget entries for a variety of funds - 10 to be exact. The General Fund is the largest, and all the accounts and line items in that fund are found in a separate index tab in this budget document. Also in a separate tab section are the Village Water and Sanitary Sewer funds. Of the two funds reflected here, the Water and Sewer Fund accounts for all the revenues and expenditures necessary to deliver water and collect sewage from all Village water and sewer customers. This fund was established as an enterprise fund, by which accountants mean the costs of operating the systems are supported by user fees. This fund cannot go in the red. The other water and sewer fund in the section is the Water and Sewer Improvements Fund. The sole source of revenue in that fund is water and sewer connection fees - a fee paid when new buildings, from houses to office buildings, connect to the Village water and sewer systems. These revenues are saved and invested (all the interest earned stays in this fund) until a capital improvement is needed in the water and sanitary sewer system. In a capital (long-term) account like this, money may accumulate for several years before it is spent.

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

## Village of Lincolnshire 2009 Annual Budget

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

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

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

#### **Financial Overview**

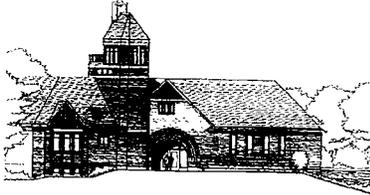
The Financial Summary section shows all the Budget's financial information in a nutshell. It gives summary information by fund, and also by area of activity (capital projects, general government, bonded debt, etc.). One of the tables in this section, the Summary of Receipts and Disbursements, shows money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

#### **Non-monetary Information**

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

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

**This page left intentionally blank.**



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



January 1, 2009

Mayor and Board of Trustees  
Village of Lincolnshire  
One Olde Half Day Road  
Lincolnshire, IL 60069

Dear Mayor and Board of Trustees:

I am pleased to present the approved Budget of the Village of Lincolnshire for the Fiscal Year beginning January 1, 2009. Adoption of the Annual Budget is one of the most important activities completed each year by the Village Board. Not only does it reflect the Village's financial plan, it also communicates significant goals and objectives, summarizes operation and capital programs and demonstrates the Village's commitment to excellence in service delivery. I am proud to report that the Village continues to be financially stable and has a bright future.

### **Budget Highlights**

- . Combined revenues of \$27,196,500 for all funds with combined expenditures of \$26,602,000. Therefore, the Budget is balanced with revenues exceeding expenditures.
- . The implementation of \$6,939,400 in capital improvement projects (found on pages 169-181). The Village has been fortunate to maintain a high level of capital replacement items each year which has enabled us to maintain stable operating costs.
- . Village water and sewer rates will increase by 3% and 20%, respectively, on January 15, 2009. The increases are necessary due to a rise in wholesale water rates of 2.6% and a 26% increase in sewerage treatment costs.
- . Total number of employees will increase by .25 FTE due to one (1) part-time Intern position in the Forestry Division of the Community Development Department.
- . Property tax levy will only be used to fund employee pensions and not for operational purposes.
- . Continued development of the Village's Geographic Information System (GIS) through a cooperative consortium of area municipalities and an outside consultant.
- . Initiation of a review of the Village Comprehensive Plan that was last updated in 2001.

- . Complete a comprehensive review of the Village's Zoning Ordinance and adopt the revised ordinance.
- . Construction of several segments of the Village's pedestrian and bike path master plan.
- . Continued implementation of the Downtown Redevelopment Plan including realignment of Old Half Day Road and the sale of property in the redevelopment area for commercial development.
- . Conduct a thorough review of all existing Village revenue sources to determine if they are established at the proper levels and review options for other revenue sources.
- . Reconstruction of Schelter Road, a main access to the Corporate Center.
- . Adherence to all Financial Policies found on pages 6 through 17.
- . The establishment of fourteen (14) short-term and ten (10) long-term goals adopted by the Mayor and Board of Trustees (found on pages 19 through 21).

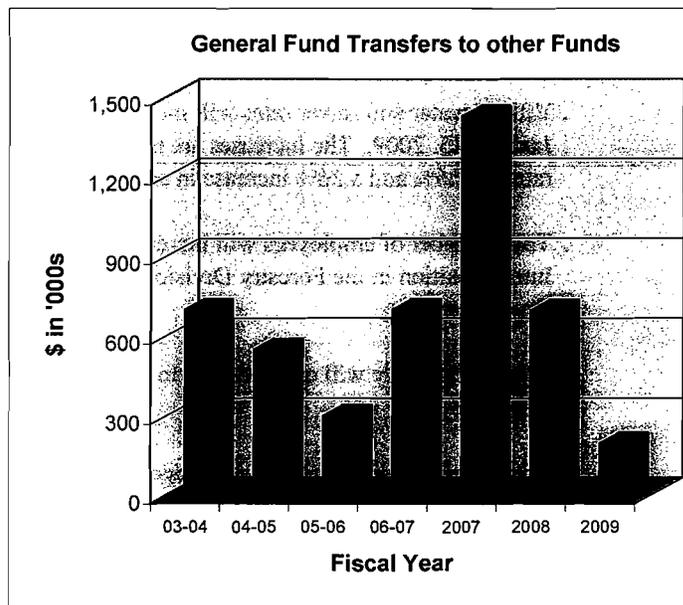
### Planning and Priorities

In general, priorities set for the budget year are similar to those established last year. The major focus in developing the budget was maintaining the quality of services as the Village matures. Our resources were comprehensively evaluated which resulted in planning to maintain the personnel and equipment to manage our services. Although some revenues have slowed in growth, they continues to outpace expenses which has eased the burden of maintaining service levels. Again this year, the Village will not levy a property tax for operations.

The Village Board established several short and long term goals which can be found on pages 19-21. We will continue to focus on the implementation of the Downtown Development Plan and installation of utilities to meet our long term growth. The resources are provided in the budget to complete these important goals as well as the other goals established by the Board. The Village has the financial ability to meet these important goals and responsibilities.

The development of the short and long term goals assisted in the development of this budget. While many goals have no direct cost and require only staff resources, several of the goals and objectives have direct expenses attached to them. These total over \$4.7 million and the each cost can be found with the goals on pages 19-21. The largest amount is tied to capital projects in the Tax Incremental Finance District Fund, and a street reconstruction project.

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

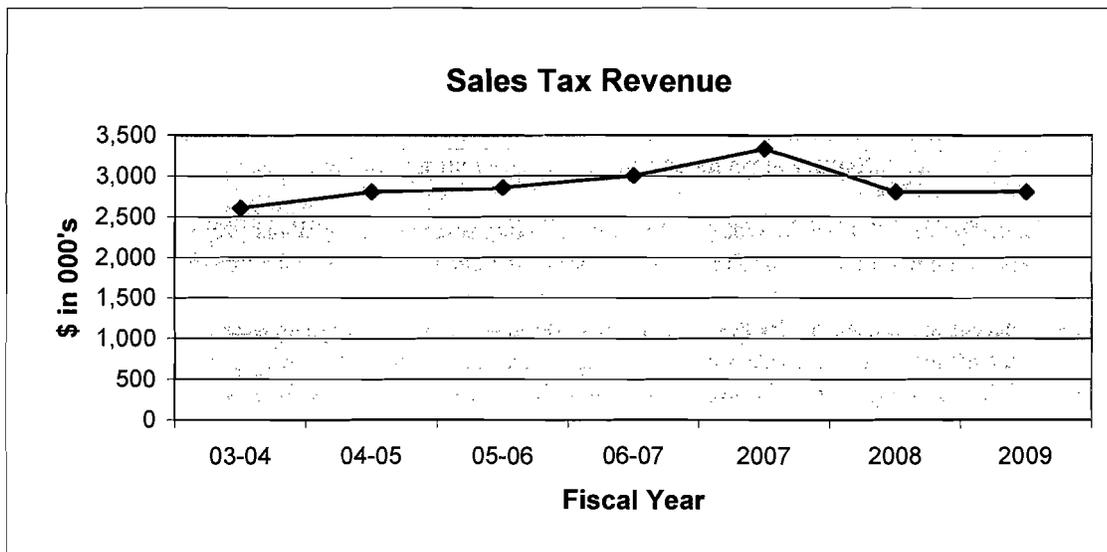


development of land for ballfields and other recreational needs. As a result, all General Fund operations and capital expenditures were thoroughly reviewed and evaluated, and it was determined that any revenues in excess of operations and capital expenses would be transferred to the Park Development Fund for our recreational needs. This process was concluded in FY 2005-06. As you can see from the accompanying chart, General Fund revenues have consistently outpaced expenditures for the past seven (7) years, resulting in substantial transfers to the Park Development Fund. In fact, since the transfers began twelve (12) years ago, almost \$10.8 million was transferred to the Fund for parks and recreation. The process of sending excess General Fund revenues has continued for the four (4) years since that time. The funds are being sent to the Water and Sewer Improvement Fund to assist the payment of debt service for a utility relocation project from several years ago. The drop from 2008 is based upon the slowing of several key General Fund revenues that can be attributed to the general slow down in the economy. While some projects are underway here, some new commercial activity has been put on hold.

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

**General Fund**

Revenues are estimated to be about the same as than those budgeted for FY 2008. Although there is the chance for some revenue growth, in these slower economic times, it is most prudent to estimate similar revenues for FY 2009. We will continue to see above average building permit revenues as residential additions continue and several large commercial projects have been approved and will receive building permits in 2009. Although the Sedgebrook retirement community's build-out has slowed down from previous estimates, their building activity has helped keep strong building permit revenues. We completed a Special Census in 2008 and the revenues from State shared revenues will be up in 2009. Although we will continue to have a substantial General Fund reserve, the investment income derived from the reserve will decrease due to the continued reduction in interest rates on investments.



The Village relies upon sales taxes for a large portion of our revenues. The chart above illustrates the last six (6) years and the estimate for FY 2009. Despite the one major business loss in 2008, we have maintained this revenue as a key source and believe it will rise again as the economy recovers.

The reconstruction of Schelter Road is one of our largest single capital projects and serves a large portion of the Lincolnshire Corporate Center and Lincolnshire Business Center. Based upon favorable interest rates, we are planning to borrow \$2 million for the project and retire the loan over 10 years with no penalty for early payoff. Each year we will review our financial situation to determine if it would be prudent to retire the loan earlier.

General Fund capital improvements total \$3,465,400, a 137% increase from last year. However, most of the increase is from a single project, the reconstruction of Schelter Road for \$2,050,000. Without this project, the change from last year is a decrease of 3%. Other projects include the annual street resurfacing program, replacement of Police and Public Works vehicles and pieces of equipment, the Village's portion of State road improvements to Route 22, various improvements to parks, cul-de-sac landscaping improvements and various improvements to our municipal buildings. Most of the improvements are based upon maintaining our existing infrastructure, rather than expanding into new areas. One new area is implementing projects identified in the Village's new Corridor Framework Plan that was established in 2008. This new initiative is focused on improving the appearance of the Village's major transportation corridors. The Village Board will review several projects in early 2009 and select one or two for construction. \$50,000 has been allocated in 2009 for this program.

The General Fund reserve fund has grown consistently over the last several years and we will begin FY 2009 with an estimated reserve fund equal to 12 months of operating and debt service expenses. We plan to use \$474,000 in reserves to fund capital projects and provide a one year loan of \$750,000 to the TIF Fund for capital projects. At the close of FY 2009, we estimate we will have a reserve fund equal to 11.5 months of operating and debt service expenses, exceeding our policy of 9 months.

### **Water and Sewer Fund**

Water and Sewer rates will increase by 3% and 20%, respectively on January 15, 2009. The increases are largely due to an increased wholesale water rate of 2.6% and a large increase of 26% in the cost of sanitary sewage treatment. The 26% increase from Lake County is only the third increase in the last fourteen years. We have also been advised that we will receive a 3% increase in sanitary sewage treatment costs in 2010 and future years unless a new rate study is completed. The City of Highland Park is currently expanding its water treatment plant and has provided the Village with a schedule of water rate increases for the next 25 years and they average around 3% each year. These rate increases, together with the rate increases from Lake County will likely mean modest increases in our utility rates each year.

We will be transferring \$700,000 of Water and Sewer operating reserves to the Water and Sewer Improvement Fund for capital improvements. The Fund will maintain adequate reserves after the transfer.

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 hold the increase in these expenses to 1.5% over FY 2008.

A total of \$432,500 in capital improvements is planned this year. The largest projects include a water distribution improvements, sanitary sewer lining, a truck replacement, lift station generator replacement and the Water and Sewer Fund's portion of some General Fund projects.

The fund balance in the Water and Sewer Operating Fund will exceed the policy of at least three (3) months operating and debt service expenses at the end of the year. It is estimated to end at its current level of approximately three (3) months of expenses at the end of FY 2009. The balance in the Water and Sewer Improvement Fund is estimated to be \$543,000. This fund has no specific minimum balance and the funds are used solely for capital improvements and interfund loans.

### **Other Funds**

Other funds continue to constitute a large portion of the overall budget due to the redevelopment of the downtown area and the Village's participation in the project. The **Tax Incremental Finance District (TIF) Fund** is the fund dedicated to the redevelopment effort. This year the Village will coordinate capital improvements the 12.6 acre redevelopment site owned by the Village. These improvements include installation of stormwater management facilities and water and sewer mains to facilitate future development. It is the Village's goal to make the property "shovel ready" so that an interested developer will be able to quickly begin a project once the plans are approved. Future sale of the property for redevelopment will be used to retire debt the Village incurred for the purchase and assembly of property and for the infrastructure improvements in the downtown area. The life of the TIF District runs through 2014. After that year, the increased property tax revenues generated in the district will begin going to each of the Village's taxing districts.

The **Park Development Fund** was responsible for the single largest project in the history of the Village: the purchase and development of North Park. Development of the 63 acre park was completed in 2003 after a four year phased-in project. The park contains soccer and ballfields, tennis and basketball courts, a playground for active uses and a 30+ acre wooded, natural area containing walking trails and a picnic area. While this project is behind us, we plan to continue to construct the remaining sections of the Village's Pedestrian and Bike Path System which is nearing completion. Several sections will be constructed in FY 2009, including along State Route 22 near Milwaukee Avenue and the crossing of I-94 that is part of the State's plan for widening the Route 22 bridge over I-94. The ultimate plan is to have the path system stretch from our east to west and north to south Village limits.

As mandated by State law, the **Motor Fuel Tax (MFT) Fund** will be used for Village street improvements. The revenues come from State shared gasoline tax revenues and are based upon population. Approximately 1.4 miles of Village streets will be resurfaced in 2009.

Property taxes are only levied for the two employee pension funds. A history and comparison of the property taxes can be found on pages 41-43. The two pension funds are the Village maintained **Police Pension Fund** and the State of Illinois operated **Illinois Municipal Retirement Fund**.

The remaining funds include the **Vehicle Maintenance Fund**, which is responsible for servicing all vehicles and equipment, and the **E-911 Fund**, which accounts for the emergency dispatch center. The Vehicle Maintenance Fund receives its funding from the General Fund and Water and Sewer Fund based upon the vehicles and pieces of equipment serviced for each division within each fund. The E-911 Fund receives its funding through landline and wireless taxes and an outside contract for services. Dispatch service is provided to our own Police Department and for the Village of Riverwoods.

### **Personnel Highlights**

There is only one position change for FY 2009. A part-time Forestry Intern position will be added during the Summer months in the Forestry Division to assist with special projects. The total Full Time Equivalents (FTEs) for the Village in 2009 is 83.55.

## **Financial Trends/Position**

The Village continues to enjoy a stable financial position even with the reduction of some Illinois shared revenues and a slower economy. There will be some growth in the commercial areas again this year, but at a slower pace. Some revenue growth will occur in future years from the commercial construction. Excess General Fund revenues will be lower this year and used only for debt service in the Water and Sewer Improvement Fund. This trend could continue while the economy recovers over the next few years. One of our important goals for FY 2009 is to review all revenue sources and rates to determine if any changes are needed for future years. This will include a review of the costs associated with the services provided and comparisons of similar communities in our area.

Cash and investment balances can be found on pages 31 and 32. The Village Board has established minimum fund balance policies for the General and Water and Sewer Funds. I am happy to report the estimates are again predicted to exceed the policies. The December 31, 2009 General Fund balance is estimated to have eleven and one-half (11.5) months of operating expenses and debt service. The Water and Sewer Fund balance is estimated to be over three (3) months of operating expenses and debt service.

We anticipate small to moderate growth to occur for another five (5) years as available land is developed. Most of the development will be commercial or institutional as opposed to single family residential. Commercial property tends to cost less to service, therefore providing more revenues than expenses that can be used for other purposes.

## **Conclusion**

I believe this budget fairly, clearly and concisely presents the Village's Corporate Plan for Fiscal Year 2009. I wish to thank the staff members for their thoughtfulness and diligence in preparing this budget.

Sincerely,

VILLAGE OF LINCOLNSHIRE



Robert L. Irvin  
Village Manager







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Lincolnshire  
Illinois**

For the Fiscal Year Beginning

**January 1, 2008**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the Village of Lincolnshire for its annual budget for the fiscal year beginning January 1, 2008.

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

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

## Village of Lincolnshire 2009 Annual Budget

### **BUDGET PROCESS**

This Budget document defines Village of Lincolnshire governmental activities for the fiscal year January 1 through December 31, 2009.

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 2009 Budget was held September 8, 2008.

Following that public input session, the first draft of the Budget is prepared and distributed to the Finance Committee for review. This review focuses primarily on improving the Budget's presentation. Then it is distributed to the Mayor and Trustees. The Budget contains funding for personnel, benefits, professional services and other goods and services Village staff use in their day-to-day activities. The Budget also includes revenue projections, or estimates of Village government income for the next fiscal year, so expenditures can be tailored to meet anticipated revenues. The Budget also includes the Capital Improvement Program which explains in detail the proposed expenditures for permanent facilities and major vehicles and equipment. Village officials and staff revise the Five-Year Capital Improvement Program which allows a more comprehensive review of long-term capital needs, and the financial resources needed to support them. After they have had time to study this document, the Mayor and Board meet in several Committee of the Whole Budget meetings to discuss it.

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

## **Village of Lincolnshire 2009 Annual Budget**

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

### **BUDGET BASIS**

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

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

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

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

**Village of Lincolnshire 2009 Annual Budget**

**2009 BUDGET APPROVAL SCHEDULE**

<b>Date/Time</b>	<b>Event</b>	<b>Purpose</b>
7/1/2008	Capital Improvement Program worksheets are distributed to Department Managers	Development of Capital Improvement Program
8/1/2008	Completed Capital Improvement Program worksheets due to Village Manager	Development of Capital Improvement Program
Weeks of 8/4/08 & 8/11/08	Capital Improvement worksheets reviewed by Village Manager and returned to Department Managers with comments	Development of Capital Improvement Program
8/1/2008	Operating Worksheets distributed to Department Managers	Development of Operating Budget
8/4/2008	Letters sent from Village Manager to Village organizations regarding Budget process	Obtain comments or requests for the Budget
8/15/2008	Capital Improvement Program worksheets resubmitted to Village Manager	Development of Capital Improvement Program
8/20/2008	Personnel change requests due from Department Managers to Village Manager	Obtain requests for additional personnel or reorganizations
8/20/08, 12:00 PM	Employee meeting held by Village Manager to obtain questions and comments from staff	Obtain comments or requests for the Budget
9/2/2008	Completed Operating Budget worksheets due to Director of Financial Systems	Development of Operating Budget
9/8/08, 7:00 PM	Special Committee of the Whole Meeting	Mayor & Board of Trustees to hear comments/suggestions from organizations and residents
Week of 9/8/2008	Operating and Capital Improvement Program Budget workbooks assembled by Director of Financial Systems and Village Manager	Development of Operating & Capital Improvement Program Budget
9/15/2008	Budget workbooks distributed to Department Managers	Development of Operating & Capital Improvement Program Budget
9/18/08 & 9/19/08	Department Manager meetings with Director of Financial Systems and Village Manager	Review Operating and Capital Improvement Program Budget

**Village of Lincolnshire 2009 Annual Budget**

**2009 BUDGET APPROVAL SCHEDULE (continued)**

<b>Date/Time</b>	<b>Event</b>	<b>Purpose</b>
Weeks of 9/22/08 & 9/29/08	Revisions made to Budget workbooks	Development of Operating & Capital Improvement Program Budget
10/16/2008	Budget workbooks delivered to the Mayor and Board of Trustees	Distribution of Proposed Budget
10/17/2008	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 10/27/08 & 11/3/08	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees review of the Budget
11/10/2008	Committee of the Whole Meeting	Public comment on the proposed Budget
Weeks of 11/17/08 & 11/24/08	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees review of the Budget
Weeks of 11/24/08 & 12/1/08	Final revisions made to the Budget by Village Manager	Development of Operating & Capital Improvement Program Budget
12/4/2008	Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
12/5/2008	Public inspection copies of the final Budget at the Village Hall and Library	Allow interested members of the public to review the Budget
12/8/08, 7:00 PM	Village Board Meeting	Adoption of FY 2009 Budget

## Village of Lincolnshire 2009 Annual Budget

### **FINANCIAL POLICIES**

#### **Overview**

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

#### **OPERATING BUDGET POLICIES**

##### **Accounting Basis**

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

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

##### **Guidelines**

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

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

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

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

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

## **Village of Lincolnshire 2009 Annual Budget**

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

### **Planning**

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

### **Budget Amendments**

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

### **Balanced Budget**

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

### **Personnel**

Control of expenditures in the area of personnel costs is provided through position control and adherence to the Village's Classification and Pay Plan which is found on page 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 2009, the Village will use the property tax levy to fund employee pensions only and not for general fund operations.

## **FINANCIAL RESERVE POLICIES**

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

### **Working Capital**

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

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

## Village of Lincolnshire 2009 Annual Budget

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

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

### USE OF SURPLUS POLICES

#### **Use of Surpluses**

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

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

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

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

#### **Capital Improvement Program**

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

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

### CAPITAL IMPROVEMENT PROGRAM POLICIES

#### **Alignment**

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

## Village of Lincolnshire 2009 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 2009 Annual Budget**

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

### **Debt Service Levels**

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

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

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

## **REVENUE POLICIES**

### **Revenue Projections**

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

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

### **User Fees**

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

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

### **Reporting and Analysis**

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

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

## Village of Lincolnshire 2009 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 2009 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 2009 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 2009 Annual Budget

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

### Monitoring and Adjusting the Portfolio

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

### Internal Controls

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

### Short-Term Versus Long-Term Portfolio

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

### Short-Term Portfolio Diversification

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

### Maximum Percent of Portfolio

#### Diversification by Instrument:

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

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

#### Diversification by Financial Institution:

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

## Village of Lincolnshire 2009 Annual Budget

### Maturity Scheduling - Short Term

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

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

### Maturity Scheduling - Long Term

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

### Competitive Selection of Investment Instruments

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

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

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

### Qualified Institutions

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

## Village of Lincolnshire 2009 Annual Budget

### Safekeeping and Collateralization

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

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

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

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

### Reporting Requirements

The Investment Officer shall generate a monthly summary investment report to the Village Board which shall describe the portfolio in terms of investment securities, maturities and cost by fund, earnings for the current period and year to date, and market value of securities, if available.

From time to time the Investment Officer shall suggest policies and improvements that might be made in the investment program.

### Ethics and Conflicts of Interest

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

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

**Village of Lincolnshire 2009 Annual Budget**

**Amendment**

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

**Adoption**

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

**This page left intentionally blank.**

## Village of Lincolnshire 2009 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 2009 Annual Budget

### GOALS AND OBJECTIVES

In September, 2008, the Mayor and Board of Trustees met in a series of public meetings to discuss short and long term goals for Lincolnshire's government. The following lists state their consensus of the most pressing issues facing our community. The responsible department for each goal and estimated cost, other than staff time, are listed in parentheses.

#### SHORT TERM GOALS

(To be completed by the end of FY 2009)

##### **ZONING ORDINANCE** (Community Development - \$45,000 - pages 79-82)

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

##### **COMPREHENSIVE PLAN** (Community Development - pages 79-82)

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

##### **VILLAGE SIGN CODE COMPLIANCE** (Community Development - pages 79-82)

Conduct a comprehensive review of all commercial signage in the Village to determine compliance with the Village's newly revised Sign Code.

##### **VILLAGE SURVEYS** (Executive Services - \$1,000 - pages 62-65)

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

##### **VILLAGE REVENUES** (Finance - pages 66-69)

Conduct a thorough review of all existing Village revenue sources to determine if they are established at the proper levels and review options for other revenue sources.

##### **POLICE RADIO SYSTEM** (Police - pages 74-77)

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

##### **FOP LABOR CONTRACT** (Police - pages 74-77)

Negotiate an "in-house" multi-year labor agreement with FOP Lodge #181.

##### **ENHANCED POLICE REPORTING SYSTEM** (Police - pages 74-77)

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

##### **LEVEL OF POLICE SERVICES AND STAFFING ANALYSIS** (Police - pages 74-78, 157-162)

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

##### **SCHELTER ROAD IMPROVEMENTS** (Public Works - pages 95-98 - \$2,050,000)

Solicit bids for alternative pavement construction and complete the rehabilitation of this important road.

##### **PERFORMANCE INDICATORS** (Public Works - pages 91-110, 122-134, 148-152, 163-168)

Undertake a comprehensive evaluation of the existing performance indicators and adopt revisions as necessary to effectively measure the performance of the Department.

## **Village of Lincolnshire 2009 Annual Budget**

### **SHORT TERM GOALS (continued)**

#### **PUBLIC WORKS ORGANIZATION (Public Works - pages 91-94)**

Review the organization of the Public Works Department to address the emerging issues of environmental stewardship and recommend changes, if necessary, for the long term success.

#### **WATER & SEWER INFRASTRUCTURE (Public Works - pages 122-134)**

Develop a five (5) year water distribution and sanitary sewer collection improvement program to maintain the Village utility systems and to continue reliable service to all customers.

#### **STORMWATER INFRASTRUCTURE (Public Works - pages 91-98)**

Develop a long term maintenance program for the detention basins and drainage ditches.

### **LONG TERM GOALS**

#### **ANNEXATION OF DESIRABLE PROPERTIES (Community Development - pages 79-82)**

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

#### **MAINTAIN HIGH STANDARDS FOR DEVELOPMENT (Community Development - pages 79-82)**

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

#### **DOWNTOWN DEVELOPMENT (Community Development - \$2,380,000 - pages 153-156)**

Complete the infrastructure improvements including access, utilities and stormwater management structures in the downtown triangle for future development and begin the process to attract a new developer and development project.

#### **SUSTAINABLE COMMUNITY (Community Development/Public Works - pages 79-82, 91-94)**

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

#### **RECORDS CONVERSION (Finance - \$3,000 - pages 87-90)**

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

#### **MAINTAIN COST EFFECTIVE LEVELS OF VILLAGE SERVICES TO RESIDENTS WITHOUT INCREASING PROPERTY TAX RATES (Finance - pages 66-69)**

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

#### **POLICE PENSION FUNDING (Finance - pages 140-143)**

Develop a plan to bring the Police Pension Funds funding ratio to 80% within three (3) years.

#### **EMERGENCY PLANNING (Police/Public Works - pages 74-78, 91-94 )**

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

**Village of Lincolnshire 2009 Annual Budget**

**LONG TERM GOALS (continued)**

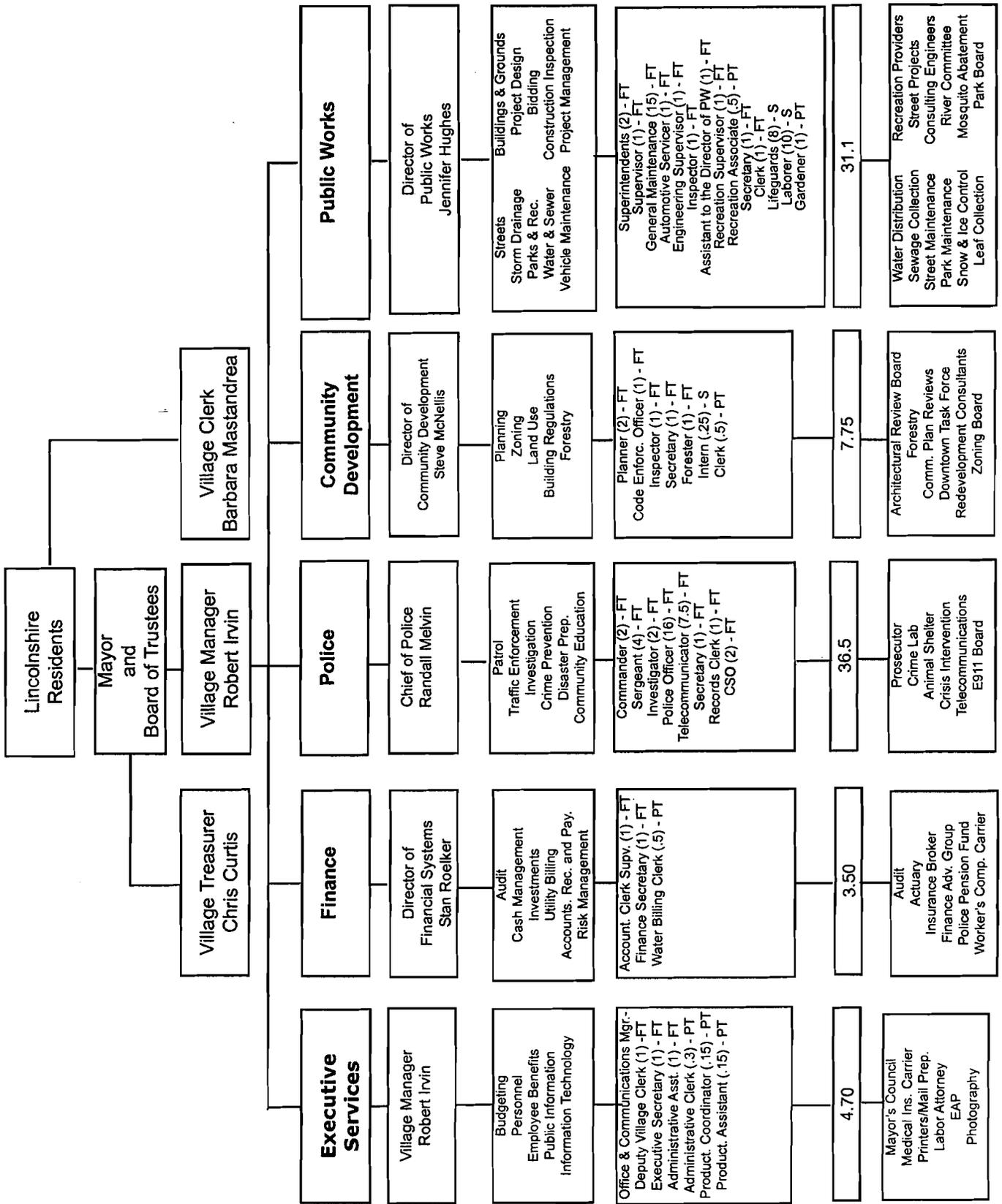
**VILLAGE BIKE AND PEDESTRIAN PATH SYSTEMS (Public Works - \$236,000 - pages 163-168)**

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

**VILLAGE IDENTITY (Public Works - \$50,000 - pages 99-102)**

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

**VILLAGE OF LINCOLNSHIRE**  
**Organizational Chart (2009) - 83.55 FTEs\***



**Department:**

**Department Manager:**

**Main Departmental Responsibilities:**

**Departmental Staffing Levels:**

**\* Full Time Equivalent Employees:**

**Department has Oversight of These Areas:**

**Village of Lincolnshire 2009 Annual Budget**

**VILLAGE OFFICIALS**

<b>Village Board of Trustees</b>	<b>Term Expiration</b>
Mayor Brett Blomberg	2011
Trustee Gary Walrath	2009
Trustee Elizabeth Brandt	2009
Trustee David Saltiel	2009
Trustee Harry Walder	2011
Trustee Tom McDonough	2011
Trustee Dan Servi	2011
Village Clerk Barbara Mastandrea	2011
Village Treasurer Christopher Curtis	NA

**APPOINTED BOARDS**

**Architectural Review Board**

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

**Park Board**

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

**Police Pension Fund Board**

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

**Zoning Board**

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

**Village of Lincolnshire 2009 Annual Budget**

**MANAGEMENT TEAM**

Robert L. Irvin  
Village Manager

Carol S. Marshall  
Office/Communications Manager

Stephen M. McNellis  
Director of Community Development

Randall A. Melvin  
Chief of Police

Stanley R. Roelker  
Director of Financial Systems

Jennifer M. Hughes  
Director of Public Works

**MANAGEMENT SUPPORT**

Candy Normandy, Secretary  
Finance

Gilda M. Jacobson, Secretary  
Police

Linda Jones, Secretary  
Community Development

Kimberly S. Jurco, Secretary  
Public Works

Cheryl R. Yost, Executive Secretary  
Executive Services

**This page left intentionally blank.**





**Village of Lincolnshire 2009 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 26-28 followed by a summary of available fund balances.

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

**This page left intentionally blank.**

Village of Lincolnshire 2009 Annual Budget  
**Revenue Summary by Fund**

<b>Fund</b>	<b>8 Months</b>				<b>2009 Budget</b>
	<b>06-07 Actual</b>	<b>2007 Actual</b>	<b>2008 Budget</b>	<b>2008 Est.</b>	
<b>General Fund</b>	\$ 8,759,432	\$ 12,501,861	\$ 11,003,000	\$ 10,538,900	\$ <b>13,684,000</b>
<b>Water &amp; Sewer Fund</b>	\$ 2,314,918	\$ 3,238,927	\$ 3,804,000	\$ 3,932,400	\$ <b>4,717,000</b>
<b>Water &amp; Sewer Improvements Fund</b>	\$ 3,183,623	\$ 3,168,866	\$ 1,380,500	\$ 948,500	\$ <b>1,392,000</b>
<b>Motor Fuel Tax Fund</b>	\$ 236,631	\$ 195,768	\$ 190,000	\$ 190,300	\$ <b>240,000</b>
<b>Police Pension Fund</b>	\$ 1,151,486	\$ 2,002,190	\$ 2,046,000	\$ 1,646,000	\$ <b>1,700,000</b>
<b>Illinois Municipal Retirement Fund</b>	\$ 713,622	\$ 587,754	\$ 693,700	\$ 702,000	\$ <b>718,900</b>
<b>Vehicle Maintenance Fund</b>	\$ 296,807	\$ 441,270	\$ 443,800	\$ 503,300	\$ <b>520,400</b>
<b>Tax Increment Finance District Fund</b>	\$ 1,366,652	\$ 1,513,732	\$ 6,232,000	\$ 2,106,100	\$ <b>3,117,000</b>
<b>E911 Fund</b>	\$ 261,501	\$ 582,273	\$ 558,800	\$ 556,400	\$ <b>525,700</b>
<b>Park Development Fund</b>	\$ 668,535	\$ 262,070	\$ 826,000	\$ 431,000	\$ <b>581,500</b>
<b>TOTAL</b>	\$ 18,953,207	\$ 24,494,711	\$ 27,177,800	\$ 21,554,900	\$ <b>27,196,500</b>

**Village of Lincolnshire 2009 Annual Budget**  
**Expenditure Summary by Fund**

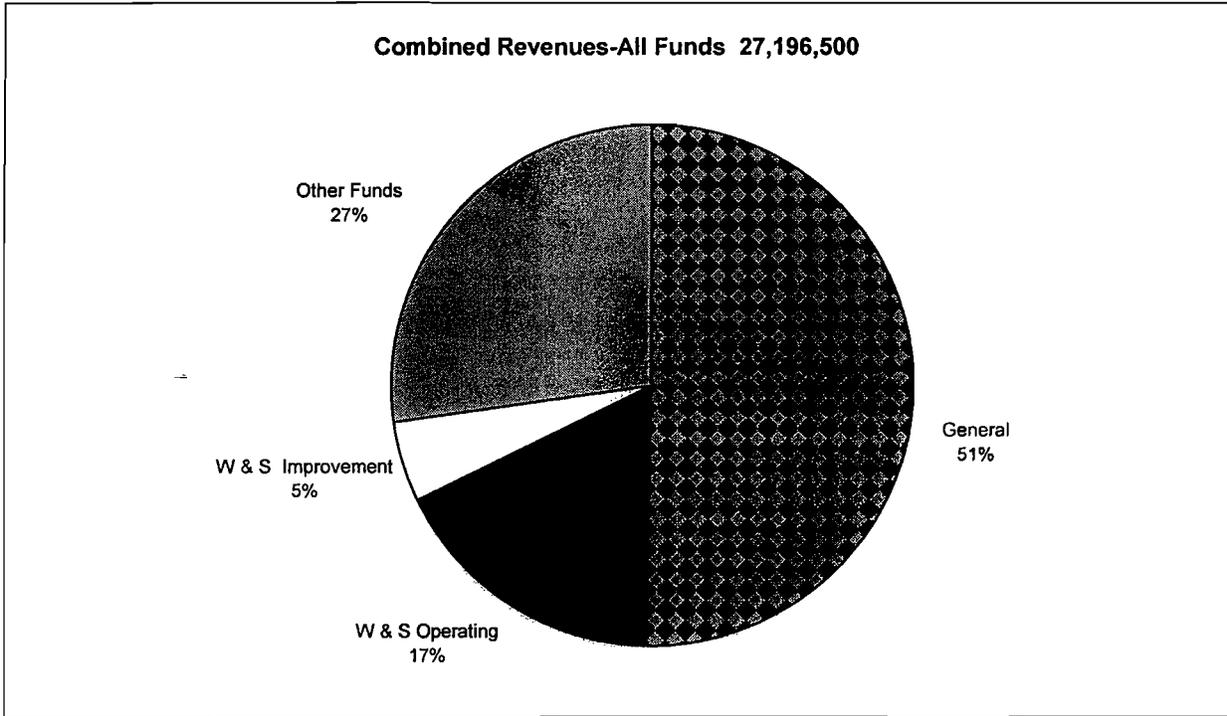
Fund	8 Months				2009 Budget
	06-07 Actual	2007 Actual	2008 Budget	2008 Est.	
<b>General Fund</b>					
Executive Services	\$ 251,584	\$ 401,998	\$ 421,300	\$ 417,700	\$ 433,900
Finance	\$ 150,084	\$ 211,442	\$ 232,400	\$ 236,500	\$ 236,600
Legal	\$ 93,987	\$ 143,198	\$ 175,000	\$ 170,000	\$ 177,000
Police	\$ 1,723,362	\$ 2,643,046	\$ 2,823,300	\$ 2,804,650	\$ 3,044,100
Community Development	\$ 302,222	\$ 501,968	\$ 630,200	\$ 663,000	\$ 625,900
Community Development-Forestry	\$ 82,070	\$ 117,572	\$ 154,000	\$ 151,250	\$ 222,000
Public Works					
Administration	\$ 197,477	\$ 349,780	\$ 312,300	\$ 286,000	\$ 297,500
Streets	\$ 791,216	\$ 1,239,569	\$ 1,479,000	\$ 1,384,900	\$ 3,927,500
Parks & Grounds	\$ 795,734	\$ 1,398,110	\$ 1,495,600	\$ 1,338,700	\$ 1,347,000
Recreation	\$ 311,565	\$ 339,211	\$ 363,000	\$ 344,400	\$ 397,000
Buildings	\$ 207,283	\$ 441,173	\$ 390,000	\$ 379,300	\$ 353,000
Capital Debt	\$ 3,035,670	\$ 3,419,339	\$ 1,094,000	\$ 1,094,000	\$ 1,466,000
Insurance/Common Expenses	\$ 817,178	\$ 1,295,455	\$ 1,280,900	\$ 1,221,500	\$ 1,156,500
TOTAL	\$ 8,759,432	\$ 12,501,861	\$ 10,851,000	\$ 10,491,900	\$ 13,684,000
<b>Water &amp; Sewer Fund</b>					
Administration	\$ 418,943	\$ 659,861	\$ 699,000	\$ 686,200	\$ 677,000
Operations	\$ 1,680,568	\$ 2,498,880	\$ 3,091,000	\$ 2,888,400	\$ 4,020,000
TOTAL	\$ 2,099,511	\$ 3,158,741	\$ 3,790,000	\$ 3,574,600	\$ 4,697,000
<b>Water &amp; Sewer Improvements Fund</b>	\$ 2,241,689	\$ 5,300,895	\$ 1,098,000	\$ 1,090,000	\$ 817,500
<b>Motor Fuel Tax Fund</b>	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 240,000
<b>Police Pension Fund</b>	\$ 264,694	\$ 483,915	\$ 2,046,000	\$ 404,650	\$ 1,700,000
<b>Illinois Municipal Retirement Fund</b>	\$ 408,467	\$ 665,402	\$ 693,700	\$ 702,000	\$ 718,900
<b>Vehicle Maintenance Fund</b>	\$ 292,146	\$ 448,399	\$ 443,800	\$ 503,400	\$ 520,400
<b>Tax Increment Finance District Fund</b>	\$ 874,109	\$ 1,024,798	\$ 6,232,000	\$ 2,080,100	\$ 3,117,000
<b>E911 Fund</b>	\$ 292,596	\$ 582,273	\$ 516,300	\$ 556,200	\$ 525,700
<b>Park Development Fund</b>	\$ 256,899	\$ 358,027	\$ 725,000	\$ 417,000	\$ 581,500
<b>GRAND TOTAL</b>	\$ 15,679,543	\$ 24,714,311	\$ 26,585,800	\$ 20,009,850	\$ 26,602,000

**Village of Lincolnshire 2009 Annual Budget**  
**Expenditure Summary by Activity**

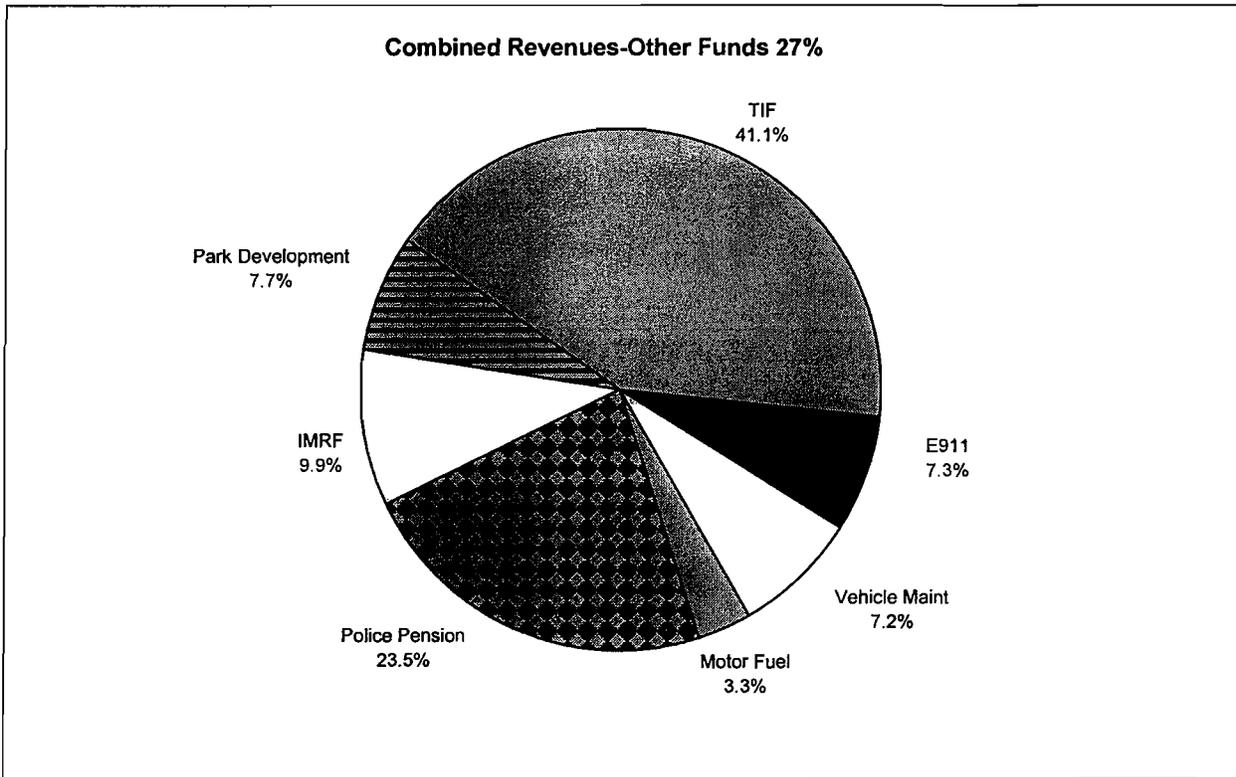
Account Activity	8 Months				2009 Budget
	06-07 Actual	2007 Actual	2008 Budget	2008 Est.	
<b>General Fund - Operating</b>					
Executive Services	\$ 251,584	\$ 401,998	\$ 421,300	\$ 417,700	\$ 433,900
Finance	\$ 150,084	\$ 211,442	\$ 228,100	\$ 233,000	\$ 236,600
Legal	\$ 93,987	\$ 143,198	\$ 175,000	\$ 170,000	\$ 177,000
Police	\$ 1,630,288	\$ 2,542,972	\$ 2,686,100	\$ 2,679,650	\$ 2,843,600
Community Development	\$ 384,292	\$ 619,540	\$ 764,200	\$ 793,750	\$ 847,900
Public Works	\$ 1,904,290	\$ 2,696,214	\$ 2,771,400	\$ 2,875,300	\$ 3,085,500
Insurance/Common Expenses	\$ 803,395	\$ 1,265,231	\$ 1,248,300	\$ 1,191,500	\$ 1,128,100
TOTAL	\$ 5,217,920	\$ 7,880,595	\$ 8,294,400	\$ 8,360,900	\$ 8,752,600
<b>Special Revenue - Operating</b>					
Vehicle Maintenance Fund	\$ 275,814	\$ 446,404	\$ 443,800	\$ 503,400	\$ 520,400
E911 Fund	\$ 292,596	\$ 460,056	\$ 516,300	\$ 556,200	\$ 525,700
Tax Increment Finance District Fund	\$ 530,930	\$ 559,103	\$ 678,000	\$ 182,000	\$ 185,000
Park Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,099,340	\$ 1,465,563	\$ 1,638,100	\$ 1,241,600	\$ 1,231,100
<b>Debt Service - by Fund</b>					
General Fund	\$ 198,670	\$ 397,339	\$ 397,000	\$ 397,000	\$ 519,000
Water and Sanitary Sewer Fund	\$ 204,653	\$ 408,479	\$ 394,000	\$ 394,000	\$ 385,000
Tax Increment Finance District Fund	\$ 255,736	\$ 409,491	\$ 4,124,000	\$ 394,100	\$ 412,000
E911 Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Park Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 659,059	\$ 1,215,309	\$ 4,915,000	\$ 1,185,100	\$ 1,316,000
<b>Capital Projects - by Fund</b>					
General Fund	\$ 505,842	\$ 1,201,927	\$ 1,462,600	\$ 1,037,000	\$ 3,465,400
Water & Sewer Improvements Fund	\$ 2,037,036	\$ 4,892,416	\$ 704,000	\$ 696,000	\$ 432,500
Motor Fuel Tax Fund	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 240,000
Vehicle Maintenance Fund	\$ 16,332	\$ 1,995	\$ -	\$ -	\$ -
Tax Increment Finance District Fund	\$ 87,443	\$ 56,204	\$ 1,430,000	\$ 1,504,000	\$ 2,520,000
E911 Fund	\$ -	\$ 122,217	\$ -	\$ -	\$ -
Park Development Fund	\$ 56,899	\$ 158,027	\$ 525,000	\$ 217,000	\$ 281,500
TOTAL	\$ 2,893,552	\$ 6,622,786	\$ 4,311,600	\$ 3,644,000	\$ 6,939,400
<b>Fund Transfers</b>					
General Fund	\$ 2,837,000	\$ 3,022,000	\$ 697,000	\$ 697,000	\$ 947,000
Water and Sanitary Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Park Development Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000
TOTAL	\$ 3,037,000	\$ 3,222,000	\$ 897,000	\$ 897,000	\$ 1,947,000
<b>Enterprise - Operating</b>					
Water and Sanitary Sewer Fund	\$ 2,099,511	\$ 3,158,741	\$ 3,790,000	\$ 3,574,600	\$ 3,997,000
TOTAL	\$ 2,099,511	\$ 3,158,741	\$ 3,790,000	\$ 3,574,600	\$ 3,997,000
<b>Employee Pensions</b>					
Illinois Municipal Retirement Fund	\$ 408,467	\$ 665,402	\$ 693,700	\$ 702,000	\$ 718,900
Police Pension Fund	\$ 264,694	\$ 483,915	\$ 2,046,000	\$ 404,650	\$ 1,700,000
TOTAL	\$ 673,161	\$ 1,149,317	\$ 2,739,700	\$ 1,106,650	\$ 2,418,900
<b>GRAND TOTAL</b>	\$ 15,679,543	\$ 24,714,311	\$ 26,585,800	\$ 20,009,850	\$ 26,602,000

**Village of Lincolnshire 2009 Annual Budget**  
**Combined Revenues**

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

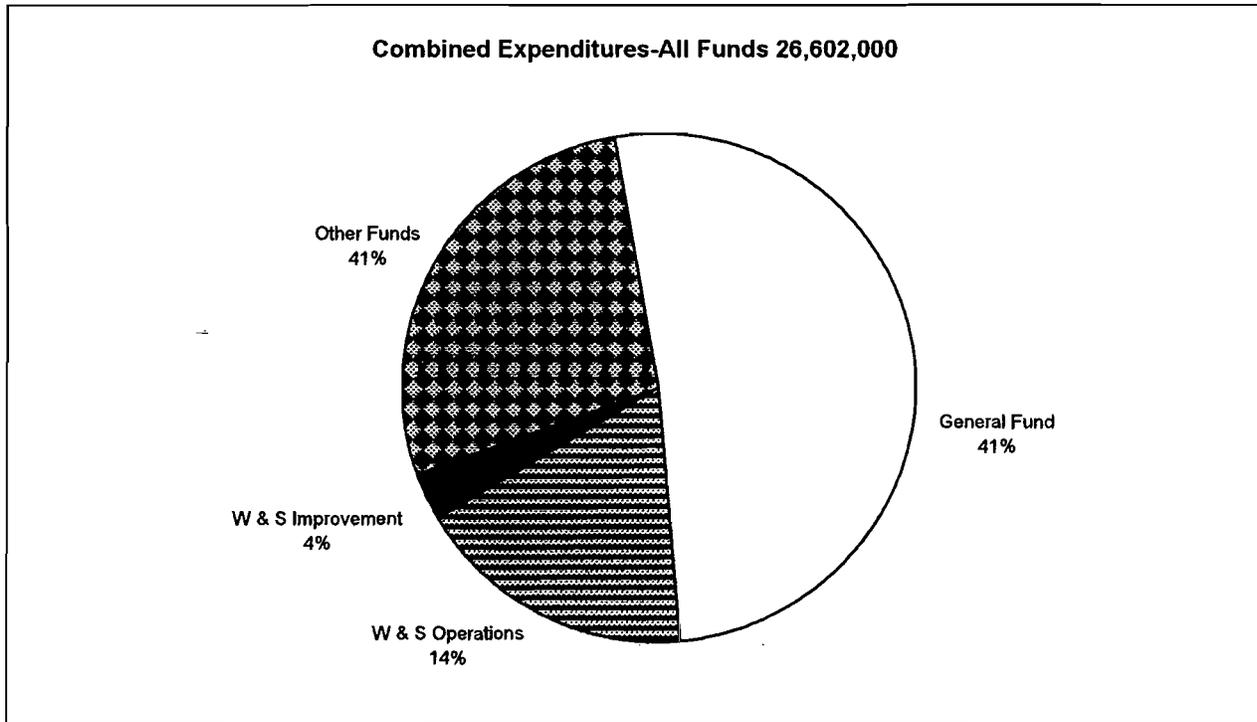


Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

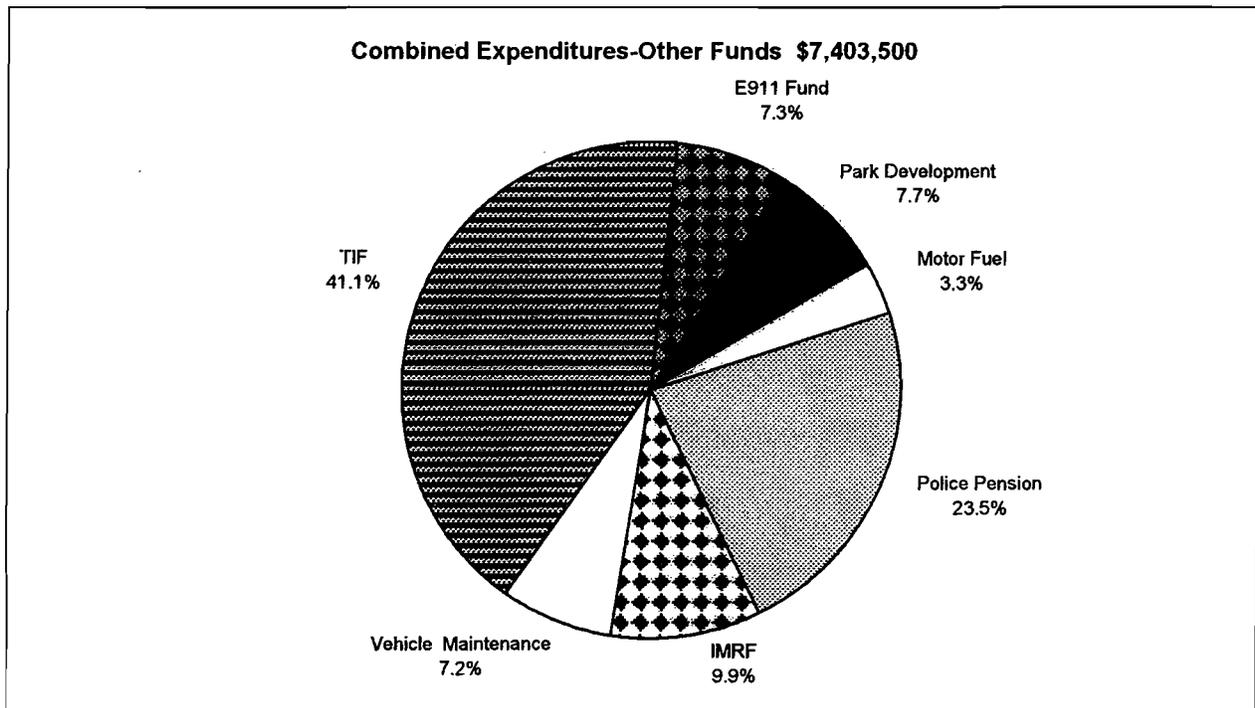


**Village of Lincolnshire 2009 Annual Budget**  
**Combined Expenditures**

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 2009 Annual Budget  
**Summary of 2008 Receipts and Expenditures**  
**All Funds**

<b>Fund</b>	<b>Fund Balance 12/31/2007</b>	<b>Est. RE Tax Receipts</b>	<b>Est. Other Receipts</b>	<b>Est. Total Funds Avail.</b>	<b>Estimated Disbursemts.</b>	<b>Est. Fund Bal. 12/31/08</b>
General Fund	\$ 9,411,971	\$ -	\$ 10,499,800	\$ 19,911,771	\$ 10,491,900	\$ 9,419,871
Water & Sewer Fund	\$ 1,519,183	\$ -	\$ 3,932,400	\$ 5,451,583	\$ 3,574,600	\$ 1,876,983
W&S Improvements Fund	\$ 110,280	\$ -	\$ 948,500	\$ 1,058,780	\$ 1,090,000	\$ (31,220)
Motor Fuel Tax Fund	\$ 98,634	\$ -	\$ 190,300	\$ 288,934	\$ 190,000	\$ 98,934
Police Pension Fund	\$ 10,874,143	\$ 806,000	\$ 840,000	\$ 12,520,143	\$ 404,650	\$ 12,115,493
IMRF Fund	\$ 119,543	\$ 452,000	\$ 250,000	\$ 821,543	\$ 702,000	\$ 119,543
Vehicle Maintenance Fund	\$ -	\$ -	\$ 503,300	\$ 503,300	\$ 503,300	\$ -
TIF District Fund	\$ 1,119,324	\$ -	\$ 1,691,000	\$ 2,810,324	\$ 2,080,100	\$ 730,224
E911 Fund	\$ 199,130	\$ -	\$ 539,900	\$ 739,030	\$ 556,200	\$ 182,830
Park Development Fund	\$ 1,206,655	\$ -	\$ 48,200	\$ 1,254,855	\$ 417,000	\$ 837,855
<b>GRAND TOTAL</b>	<b>\$ 24,658,863</b>	<b>\$ 1,258,000</b>	<b>\$ 19,443,400</b>	<b>\$ 45,360,263</b>	<b>\$ 20,009,750</b>	<b>\$ 25,350,513</b>

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

<b>Fund</b>	<b>Est. Fund Bal. 1/1/09</b>	<b>Est. RE Tax Receipts</b>	<b>Est. Other Receipts</b>	<b>Est. Total Funds Avail.</b>	<b>Budgeted Disbursemts.</b>	<b>Est. Fund Bal. 12/31/09</b>
General Fund	\$ 9,419,871	\$ -	\$ 12,459,800	\$ 21,879,671	\$ 13,684,000	\$ 8,195,671
Water & Sewer Fund	\$ 1,876,983	\$ -	\$ 4,017,000	\$ 5,893,983	\$ 4,697,000	\$ 1,196,983
W&S Improvements Fund	\$ (31,220)	\$ -	\$ 1,392,000	\$ 1,360,780	\$ 817,500	\$ 543,280
Motor Fuel Tax Fund	\$ 98,934	\$ -	\$ 240,000	\$ 338,934	\$ 240,000	\$ 98,934
Police Pension Fund	\$ 12,115,493	\$ 1,097,000	\$ 603,000	\$ 13,815,493	\$ 1,700,000	\$ 12,115,493
IMRF Fund	\$ 119,543	\$ 501,000	\$ 204,800	\$ 825,343	\$ 718,900	\$ 106,443
Vehicle Maintenance Fund	\$ -	\$ -	\$ 520,400	\$ 520,400	\$ 520,400	\$ -
TIF District Fund	\$ 730,224	\$ -	\$ 2,364,000	\$ 3,094,224	\$ 3,117,000	\$ (22,776)
E911 Fund	\$ 182,830	\$ -	\$ 426,000	\$ 608,830	\$ 525,700	\$ 83,130
Park Development Fund	\$ 837,855	\$ -	\$ 273,000	\$ 1,110,855	\$ 581,500	\$ 529,355
<b>GRAND TOTAL</b>	<b>\$ 25,350,513</b>	<b>\$ 1,598,000</b>	<b>\$ 22,500,000</b>	<b>\$ 49,448,513</b>	<b>\$ 26,602,000</b>	<b>\$ 22,846,513</b>

**Loans**

The W&S Improvements Fund has loans to the Tax Increment Finance District Fund in the amount of \$77,625.  
Refer to the TIF Fund for further details.

The General Fund has a loan to the Tax Increment Finance District Fund in the amount of \$750,000.  
Refer to the TIF Fund for further details.

**Village of Lincolnshire 2009 Annual Budget**  
**Summary of Available Fund Balances**

Fund	8 Months FY06-07 Actual	FY2007 Actual	FY2008 Budget	FY2008 Estimate	FY2009 Budget	Minimum Fund Balance if required
General Fund	\$ 11,686,194	\$ 9,411,971	\$ 9,833,494	\$ 9,419,871	\$ 8,195,671	\$ 7,066,000
Water & Sewer Fund	\$ 1,236,772	\$ 1,519,183	\$ 1,351,022	\$ 1,876,983	\$ 1,196,983	\$ 1,001,000
W&S Improvements Fund	\$ 1,051,510	\$ 110,280	\$ 688,510	\$ (31,220)	\$ 543,280	\$ -
Motor Fuel Tax Fund	\$ 46,235	\$ 98,634	\$ 84,835	\$ 98,934	\$ 98,934	\$ -
Police Pension Fund	\$ 8,458,278	\$ 10,874,143	\$ 9,267,378	\$ 12,115,493	\$ 12,115,493	\$ -
IMRF Fund	\$ (107,965)	\$ 119,543	\$ 99,435	\$ 119,543	\$ 106,443	\$ -
Vehicle Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF District Fund	\$ 292,905	\$ 1,119,324	\$ 99,405	\$ 730,224	\$ (22,776)	\$ -
E911 Fund	\$ 232,678	\$ 199,130	\$ 72,828	\$ 182,830	\$ 83,130	\$ -
Park Development Fund	\$ 890,976	\$ 1,206,655	\$ 319,976	\$ 837,855	\$ 529,355	\$ -
<b>GRAND TOTAL</b>	<b>\$ 23,787,583</b>	<b>\$ 24,658,863</b>	<b>\$ 21,816,883</b>	<b>\$ 25,350,513</b>	<b>\$ 22,846,513</b>	

**Loans**

The W&S Improvements Fund has loans to the Tax Increment Finance District Fund (TIF) in the amount of \$77,625. Refer to the TIF Fund for further details.

The General Fund has a loan to the Tax Increment Finance District Fund in the amount of \$750,000. Refer to the TIF Fund for further details.

**Significant Changes in Fund Balances**

**General Fund** - We plan to use \$474,200 for capital improvements and provide a one (1) year loan of \$750,000 to the TIF Fund for capital improvements.

**Water & Sewer Fund** - We will transfer \$700,000 to the Water & Sewer Improvement Fund for capital improvements.

**Water & Sewer Improvement Fund** - The increase is due to the transfer described above.

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

**TIF District Fund** - We plan to use \$753,000 for capital improvements.

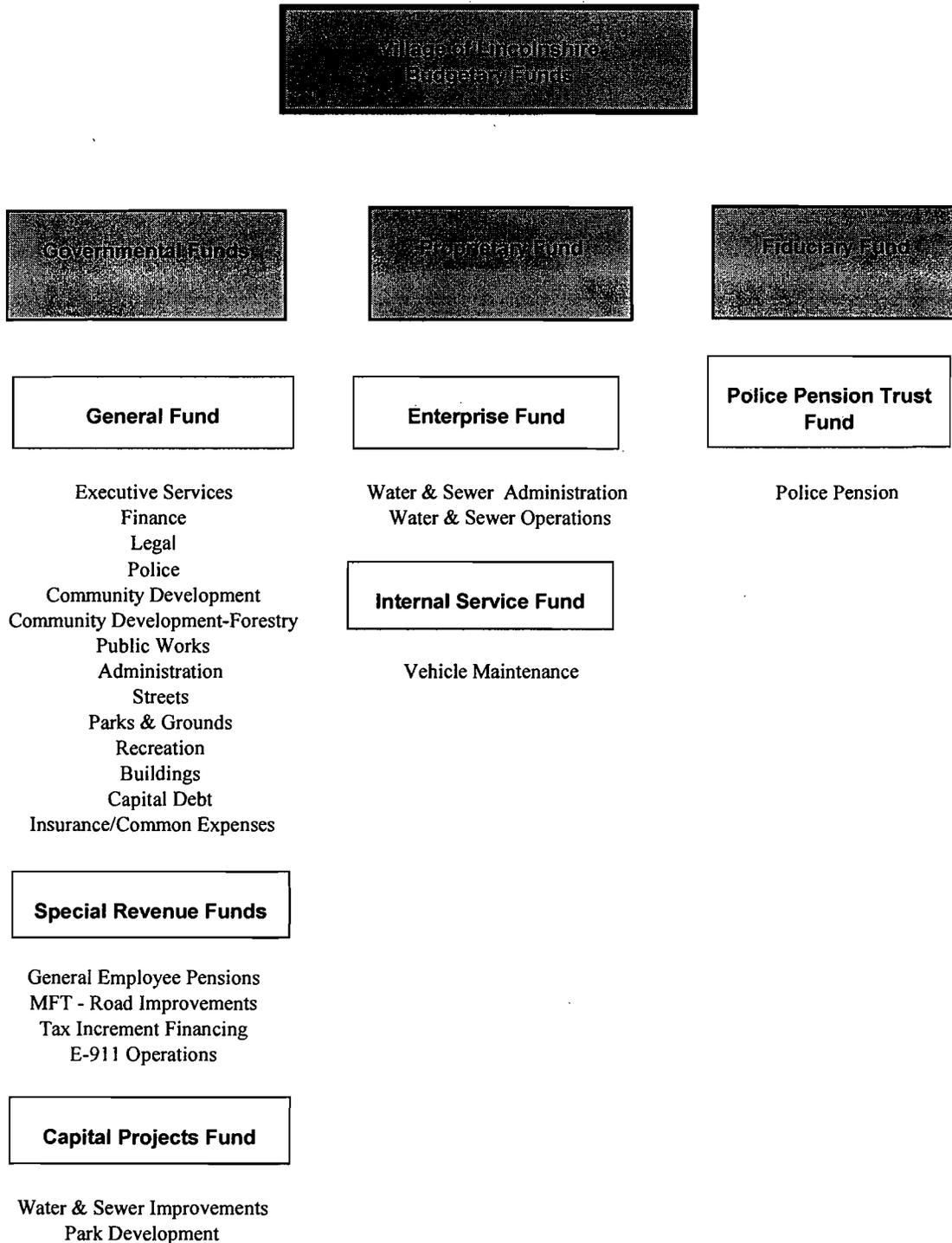
**E-911 Fund** - We will use \$99,700 of reserve funds for operations.

**Park Development Fund** - We will use \$283,500 for capital projects and debt service payments.

**COMBINED**  
**SUMMARY OF REVENUES**  
 AND  
**EXPENDITURES**  
 Fiscal Year 2008

Revenues	FY2007	FY2008	FY2009	General	Special Revenue	Enterprise	Pensions
	Totals Actual	Totals Estimate	Totals Approved				
Taxes	\$ 11,374,263	\$ 10,755,700	\$ 11,260,000	\$ 8,065,000	\$ 1,597,000	\$ -	\$ 1,598,000
Licenses & Fees	\$ 4,829,028	\$ 5,866,800	\$ 5,835,900	\$ 1,081,900	\$ 346,000	\$ 4,408,000	\$ -
Fines & Forfeitures	\$ 530,857	\$ 533,000	\$ 533,500	\$ 533,500	\$ -	\$ -	\$ -
Allotments, Grants, Reimb.	\$ 646,979	\$ 390,200	\$ 619,900	\$ 180,400	\$ 439,500	\$ -	\$ -
Miscellaneous	\$ 819,873	\$ 523,400	\$ 269,000	\$ 39,000	\$ -	\$ 27,000	\$ 203,000
Other Revenue	\$ 2,297,076	\$ 1,839,200	\$ 1,534,200	\$ 260,000	\$ 644,400	\$ 25,000	\$ 604,800
<b>Total</b>	<b>\$ 20,498,076</b>	<b>\$ 19,908,300</b>	<b>\$ 20,052,500</b>	<b>\$ 10,159,800</b>	<b>\$ 3,026,900</b>	<b>\$ 4,460,000</b>	<b>\$ 2,405,800</b>
<b>Expenditures</b>							
Personal Services	\$ 5,529,368	\$ 5,900,700	\$ 6,147,200	\$ 5,008,200	\$ 515,000	\$ 624,000	\$ -
Contractual Services	\$ 5,258,799	\$ 5,715,900	\$ 6,089,500	\$ 2,701,500	\$ 202,700	\$ 3,162,800	\$ 22,500
Commodities	\$ 250,155	\$ 275,100	\$ 391,300	\$ 350,600	\$ 6,900	\$ 33,800	\$ -
Other Charges	\$ 2,615,894	\$ 2,392,050	\$ 3,771,600	\$ 692,300	\$ 506,500	\$ 176,400	\$ 2,396,400
Capital Outlay	\$ 6,622,786	\$ 3,644,000	\$ 6,939,400	\$ 3,465,400	\$ 3,041,500	\$ 432,500	\$ -
<b>Total</b>	<b>\$ 20,277,002</b>	<b>\$ 17,927,750</b>	<b>\$ 23,339,000</b>	<b>\$ 12,218,000</b>	<b>\$ 4,272,600</b>	<b>\$ 4,429,500</b>	<b>\$ 2,418,900</b>
<b>Other Financing Sources</b>							
Interfund Transfers In	\$ 2,847,000	\$ 647,000	\$ 1,197,000	\$ 300,000	\$ -	\$ 897,000	\$ -
Interfund Transfers (Out)	\$ (3,222,000)	\$ 747,000	\$ (1,947,000)	\$ (947,000)	\$ (300,000)	\$ (700,000)	\$ -
Interfund Loans In	\$ 87,471	\$ 87,500	\$ 802,000	\$ -	\$ 750,000	\$ 52,000	\$ -
Interfund Loans (Out)	\$ (123,197)	\$ (87,500)	\$ (52,000)	\$ -	\$ (52,000)	\$ -	\$ -
External Loans In	\$ -	\$ -	\$ 1,640,000	\$ 2,000,000	\$ (360,000)	\$ -	\$ -
External Loans (Out)	\$ (1,092,112)	\$ (181,600)	\$ (904,000)	\$ (519,000)	\$ -	\$ (385,000)	\$ -
Use of Reserves	\$ 3,394,193	\$ 1,053,600	\$ 3,145,000	\$ 1,224,200	\$ 1,207,700	\$ 700,000	\$ 13,100
<b>Total</b>	<b>\$ 1,891,355</b>	<b>\$ 2,266,000</b>	<b>\$ 3,881,000</b>	<b>\$ 2,058,200</b>	<b>\$ 1,245,700</b>	<b>\$ 564,000</b>	<b>\$ 13,100</b>
<b>Revenues &amp; Other Financing Sources Over Expenditures</b>	<b>\$ 2,112,429</b>	<b>\$ 4,246,550</b>	<b>\$ 594,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 594,500</b>	<b>\$ -</b>

## Village of Lincolnshire Fund Structure



**Village of Lincolnshire 2009 Annual Budget**

**Major Fund Descriptions**

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

**MAJOR GOVERNMENTAL FUNDS**

**GENERAL FUND**

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

**ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)**

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

**TAX INCREMENTAL FINANCING FUND (TIF)**

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

**NON-MAJOR GOVERNMENTAL FUNDS**

**MOTOR FUEL TAX FUND**

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

**E911 FUND**

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

**PARK DEVELOPMENT FUND**

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

**MAJOR PROPRIETARY FUNDS**

**ENTERPRISE FUND**

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

**Village of Lincolnshire 2009 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.

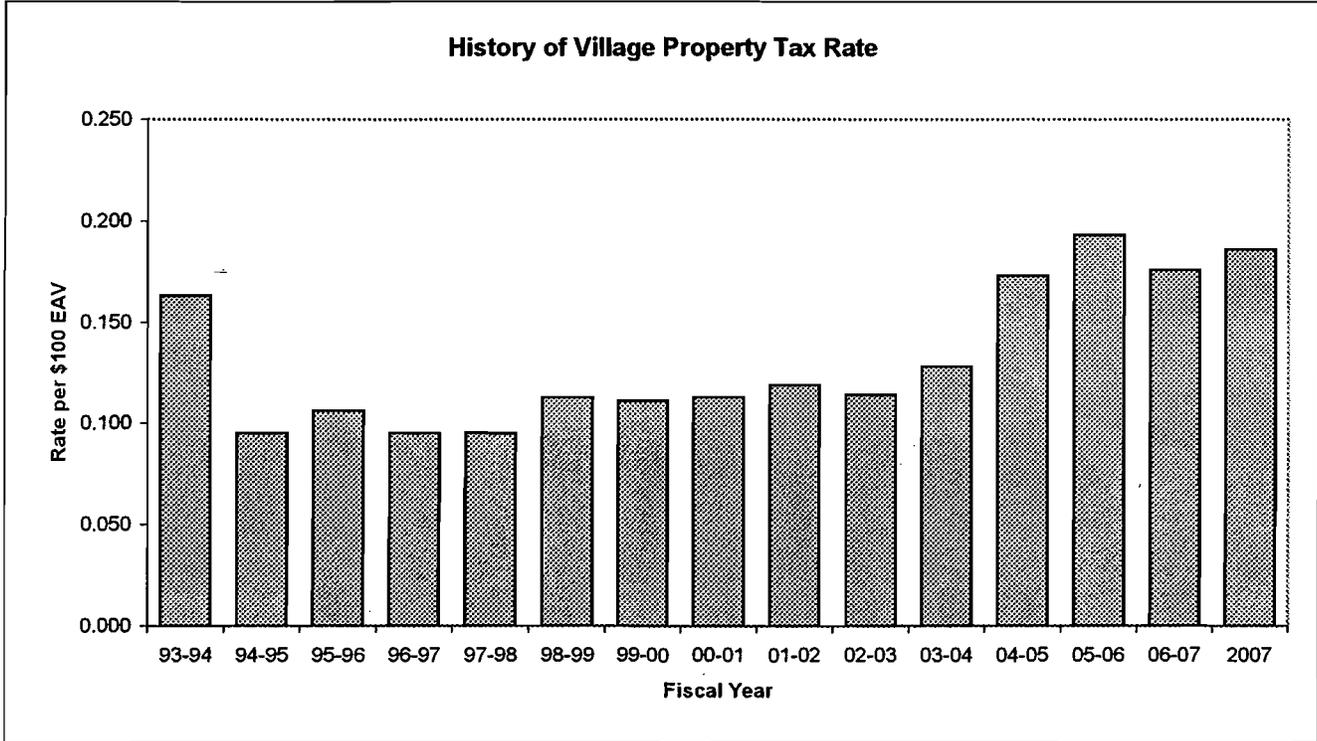
**POLICE PENSION FUND**

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 2009 Annual Budget**

**Bonded Debt Analysis**

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



The chart above depicts the last fifteen (15) years of the tax levy. As previously noted, the Village completed its bonded debt obligations during FY 1994-95 which resulted in a substantial drop in the levy rate. In the ten (10) years that followed, the tax levy rate had smaller fluctuations as the Village's assessed valuation was helped by increased acreage being annexed into the Village's corporate limits, new construction as well as significant growth in the value of all property in the Village. The increase that occurred from FY 2003-04 to FY 2005-06 was due to the addition of new employees and a reduction in retirement fund investment income which required greater funding. While the Village has no outstanding bonds, the following two pages contain a listing of all existing debt which is either in the form of bank loans or interfund loans.

**Debt Margin**

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

<u>Equalized Assessed Valuation (2007 tax year)</u>	\$ 681,637,940
Debt limit-8.625% of assessed valuation	58,791,272
Amount of general obligation debt	0
<u>Debt Margin allowed</u>	\$ 622,846,668

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 2009 Annual Budget**  
**Summary of Long-Term Debt**

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

**EXTERNAL LOANS**

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

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

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

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

**Schelter Road Improvements** - In 2009, the Village will borrow \$2,000,000 to reconstruct a primary road in the Lincolnshire Corporate Center. The concrete street is one of the oldest in the Village and carries a significant amount of traffic, especially heavy trucks.

**INTERNAL LOANS**

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

**TIF Downtown Improvements** - In 2009, the Village will borrow \$750,000 from the General Fund to complete improvements in the Downtown TIF District to facilitate future development. The project is estimated to cost \$2,350,000 and includes construction of stormwater facilities, Indian Creek bank stabilization and utility extensions. The loan is for one year and will be fully repaid in 2010.

**Village of Lincolnshire 2009 Annual Budget**  
**Summary of Long-Term Debt**

Purpose	Maturity Date	Original Debt	Current Debt		Balance 12/31/2008
			Principal	Interest	
<b><u>EXTERNAL LOANS</u></b>					
Lincolnshire Drive Sewer	2010	\$1,800,000	\$180,000	\$7,020	\$187,020
Schelter Road Reconstruction	2014	\$2,000,000	\$2,000,000	\$438,896	\$2,438,896
TIF Property Purchase - 2001/2003	2015	\$4,000,000	\$3,775,000	\$747,362	\$4,522,362
Park Property Purchase*	2016	\$3,300,000	\$2,582,605	\$393,669	\$2,976,274
Water and Sewer Improvements	2018	\$2,200,000	\$1,541,964	\$331,779	\$1,873,743
<b>Total</b>		<b>\$13,300,000</b>	<b>\$10,079,569</b>	<b>\$1,918,726</b>	<b>\$11,998,295</b>
<b><u>INTERNAL LOANS</u></b>					
TIF Infrastructure Improvements	2010	\$950,000	\$823,897	\$33,727	\$857,624
<b>Total</b>		<b>\$950,000</b>	<b>\$823,897</b>	<b>\$33,727</b>	<b>\$857,624</b>
<b>Total All Loans</b>		<b>\$14,250,000</b>	<b>\$10,903,466</b>	<b>\$1,952,453</b>	<b>\$12,855,919</b>

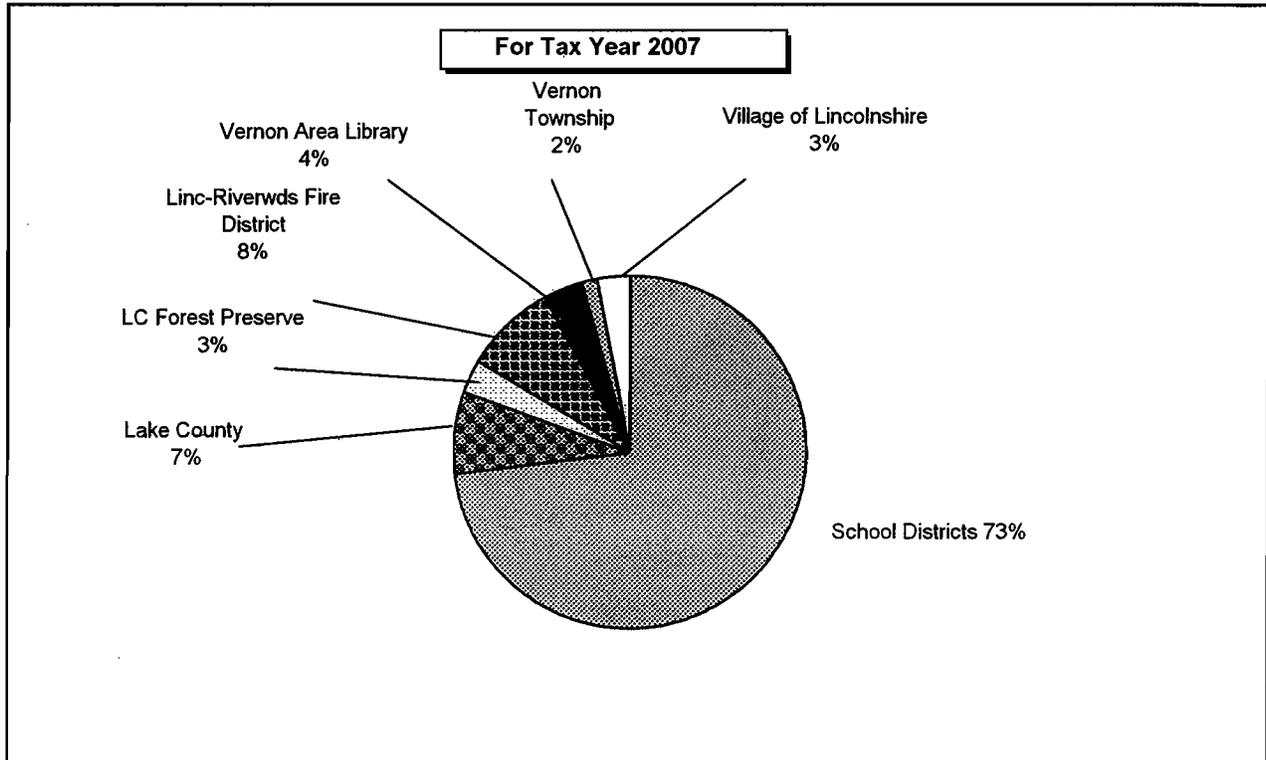
\*Original debt amount was \$5,150,000 and was refinanced in 2005.

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

**Village of Lincolnshire 2009 Annual Budget**  
**Summary of Long-Term Debt**  
**Annual Debt Service Requirements**

	2009	2010	2011	2012	Remaining Years	Total
<b><u>GENERAL FUND</u></b>						
Park Property Purchase	\$396,870	\$396,870	\$396,870	\$396,870	\$1,388,794	\$2,976,274
Schelter Road Reconstruction	\$121,945	\$243,889	\$243,890	\$243,889	\$1,585,283	\$2,438,896
<b>Total</b>	<b>\$518,815</b>	<b>\$640,759</b>	<b>\$640,760</b>	<b>\$640,759</b>	<b>\$2,974,077</b>	<b>\$5,415,170</b>
<b><u>WATER &amp; SEWER FUND</u></b>						
Lincolnshire Drive Sewer	\$187,020	\$0	\$0	\$0	\$0	\$187,020
Water & Sewer Improvement	\$136,050	\$141,624	\$147,425	\$153,350	\$1,295,294	\$1,873,743
<b>Total</b>	<b>\$323,070</b>	<b>\$141,624</b>	<b>\$147,425</b>	<b>\$153,350</b>	<b>\$1,295,294</b>	<b>\$2,060,763</b>
<b><u>TIF FUND</u></b>						
Internal Loans	\$51,746	\$805,878	\$0	\$0	\$0	\$857,624
External Loans	\$360,000	\$581,678	\$645,717	\$695,472	\$2,239,495	\$4,522,362
<b>Total</b>	<b>\$411,746</b>	<b>\$1,387,556</b>	<b>\$645,717</b>	<b>\$695,472</b>	<b>\$2,239,495</b>	<b>\$5,379,986</b>
<b>Grand Total</b>	<b>\$1,253,631</b>	<b>\$2,169,939</b>	<b>\$1,433,902</b>	<b>\$1,489,581</b>	<b>\$6,508,866</b>	<b>\$12,855,919</b>

**Village of Lincolnshire 2009 Annual Budget**  
**Distribution of Property Tax Dollars**



**An average home with a value of \$772,000 will pay a total property tax of \$15,853 of which \$476 is received by the Village of Lincolnshire for its employee pension funds**

\*Includes Road and Bridge and Gravel Funds.

Source: Lake County Tax Extension Office

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

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

Village of Lincolnshire 2009 Annual Budget  
**Area Tax Rate Comparisons**

**Individual Taxing Body Rates**

Entity	2001	2002	2003	2004	2005	2006	2007
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	0.111	0.107	0.104	0.101	0.099	0.096	0.095
<b>Village of Lincolnshire</b>	<b>0.119</b>	<b>0.114</b>	<b>0.128</b>	<b>0.173</b>	<b>0.193</b>	<b>0.176</b>	<b>0.186</b>
Village of Deerfield	0.506	0.473	0.445	0.448	0.447	0.365	0.356
Village of Libertyville	0.530	0.576	0.479	0.474	0.451	0.435	0.429
City of Highland Park	0.701	0.681	0.640	0.624	0.561	0.532	0.517
Village of Lake Bluff	0.624	0.582	0.563	0.554	0.563	0.542	0.477
Village of Buffalo Grove	0.647	0.626	0.615	0.603	0.608	0.633	0.649
City of Lake Forest	1.087	1.039	0.994	0.963	0.911	0.869	0.851
Village of Mundelein	1.155	1.151	1.131	1.137	1.134	1.123	1.120
School District 103	2.023	1.898	1.860	1.850	1.836	2.212	2.207
School District 125	1.904	1.890	1.940	2.062	2.112	2.134	2.114
College of Lake County (532)	0.235	0.208	0.201	0.200	0.197	0.195	0.192
Lake County	0.521	0.502	0.490	0.465	0.454	0.450	0.444
Lake County Forest Preserve	0.231	0.232	0.225	0.219	0.210	0.204	0.201
Vernon Township	0.065	0.063	0.060	0.053	0.051	0.051	0.050
Vernon Road & Bridge	0.024	0.022	0.022	0.022	0.022	0.022	0.022
Vernon Special Rd Imp Fund	0.020	0.020	0.019	0.020	0.020	0.021	0.020
Lincolnshire-Rwoods Fire	0.489	0.473	0.466	0.504	0.505	0.516	0.506
Vernon Library District	0.281	0.267	0.265	0.264	0.223	0.222	0.219

**Total Tax Rate Comparison**

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

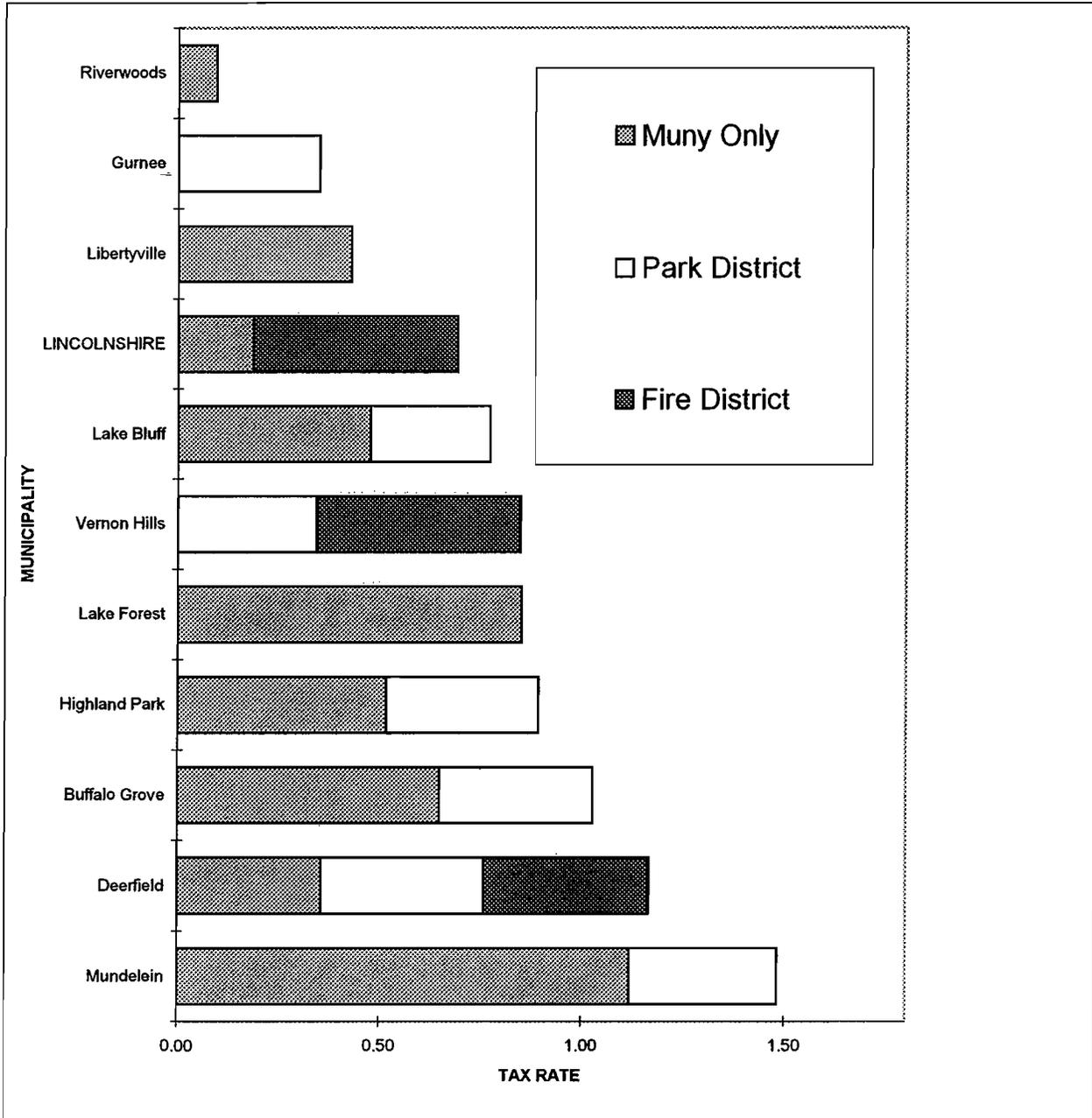
City of Lake Forest	4.681	4.482	4.301	4.135	3.975	3.862	3.803
Village of Lake Bluff	5.377	5.454	5.443	5.369	5.092	5.000	4.848
Village of Riverwoods	5.773	5.682	5.652	5.760	5.635	5.556	5.435
City of Highland Park	6.893	6.762	6.556	6.343	6.006	6.023	5.711
Village of Deerfield	6.803	6.595	6.451	6.489	6.292	6.127	5.940
Village of Libertyville	7.268	7.254	6.731	6.534	6.288	6.084	6.010
<b>Village of Lincolnshire</b>	<b>5.781</b>	<b>5.689</b>	<b>5.676</b>	<b>5.832</b>	<b>5.823</b>	<b>6.203</b>	<b>6.161</b>
Village of Mundelein	8.053	8.018	7.765	7.592	6.937	6.754	6.620
Village of Gurnee	7.173	6.983	6.832	7.097	6.953	6.886	6.691
Village of Vernon Hills	7.851	7.763	7.595	7.395	7.214	7.144	7.017
Village of Buffalo Grove	7.092	7.282	7.306	7.362	7.276	7.301	7.159

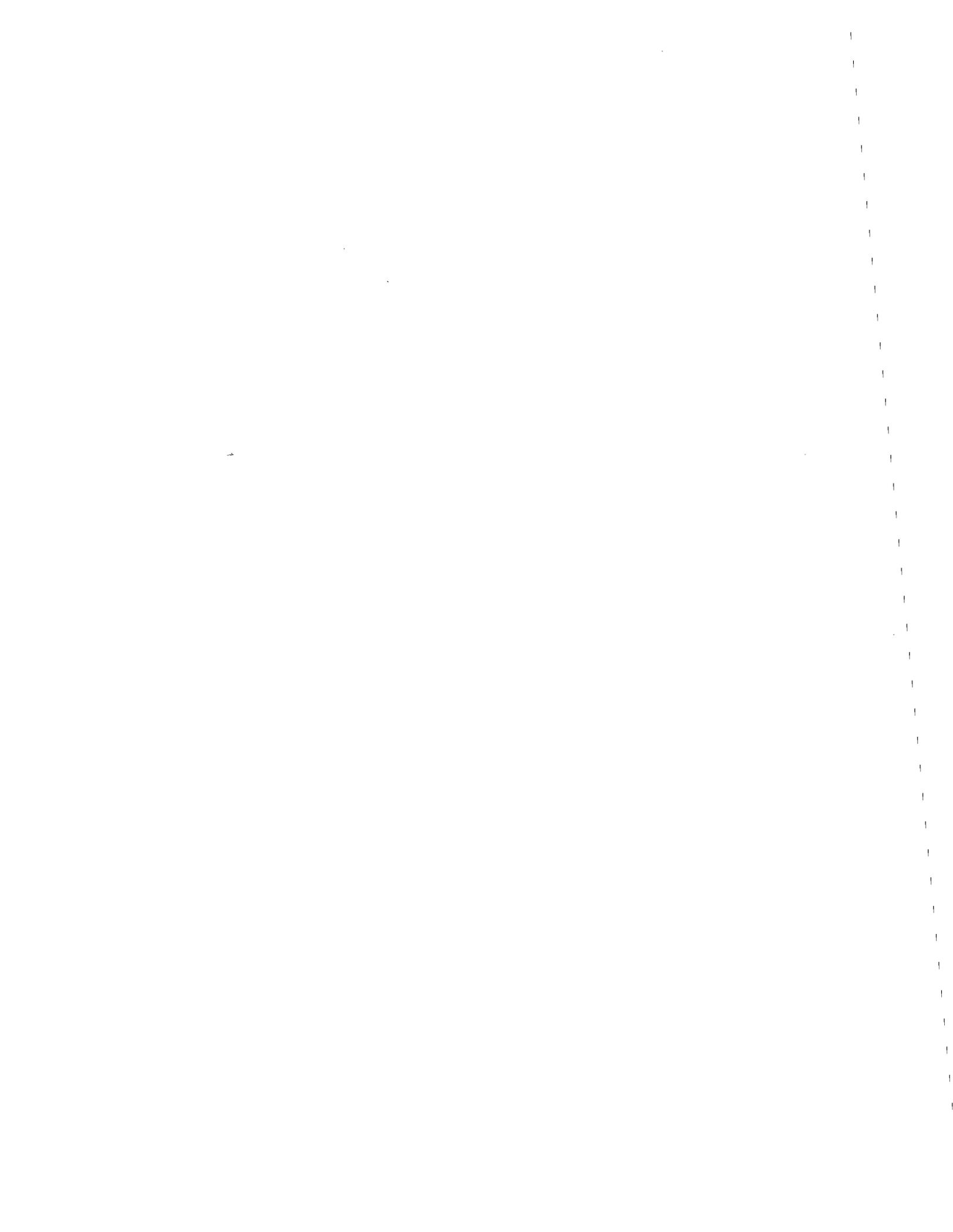
Source: Lake County Tax Extension Office

**Village of Lincolnshire 2009 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.



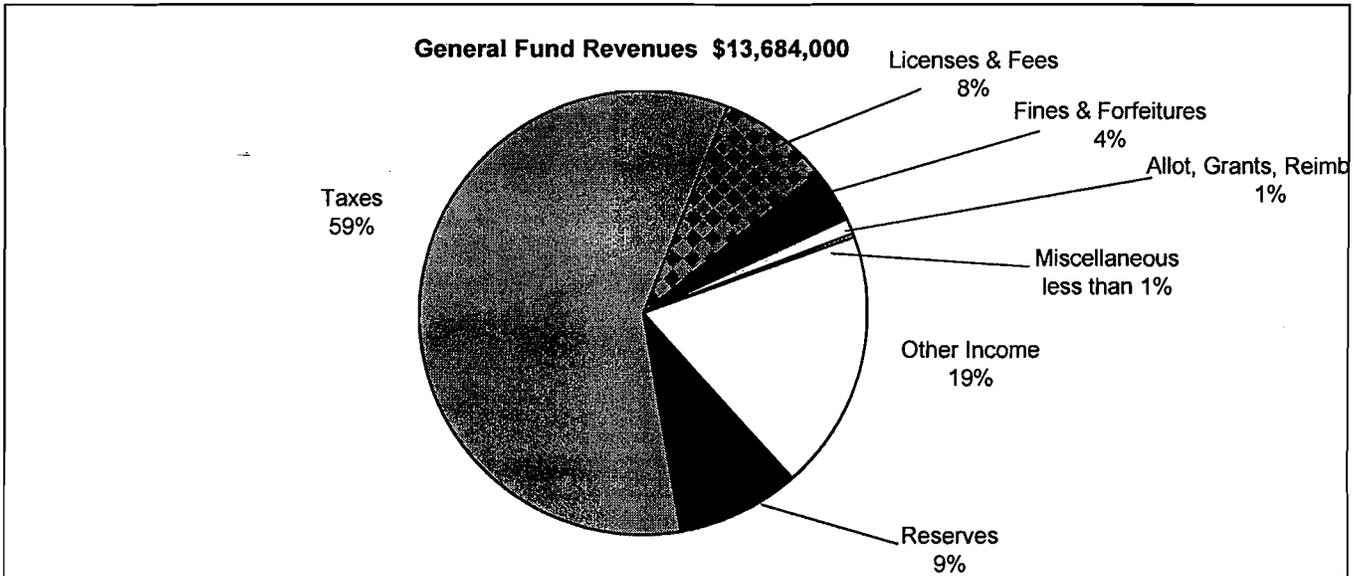




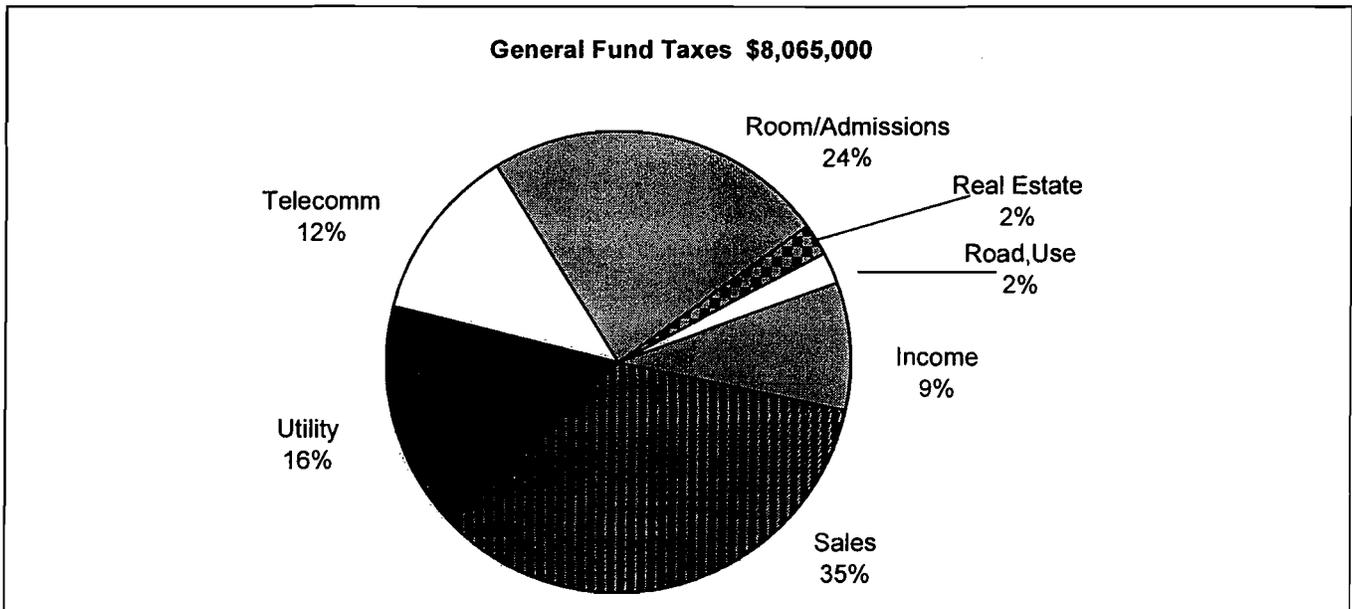
Village of Lincolnshire 2009 Annual Budget

**GENERAL FUND**

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

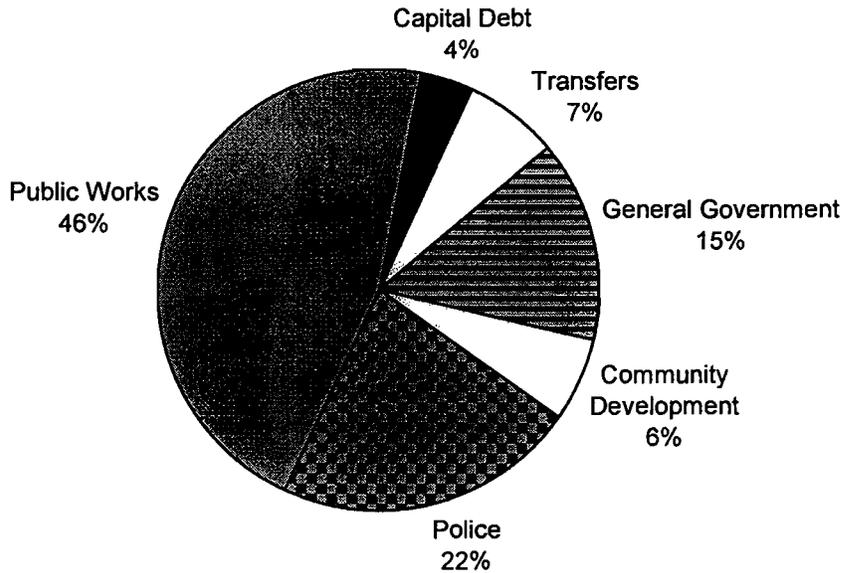


Since "Taxes" make up the largest portion of the General Fund Revenues, the chart below depicts the makeup of these taxes.



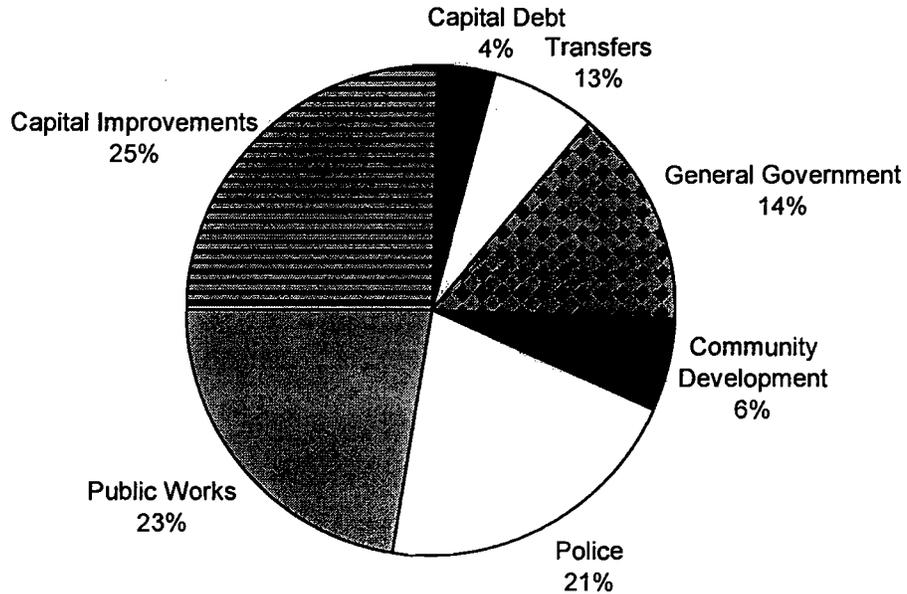
**Village of Lincolnshire 2009 Annual Budget**

**General Fund Expenditures & Transfers \$13,684,000**



**With Capital Improvements Separately Classified**

**General Fund Expenditures & Transfers \$13,684,000**



**This page left intentionally blank.**

**Village of Lincolnshire 2009 Annual Budget**

**Fund Summary - General Fund**

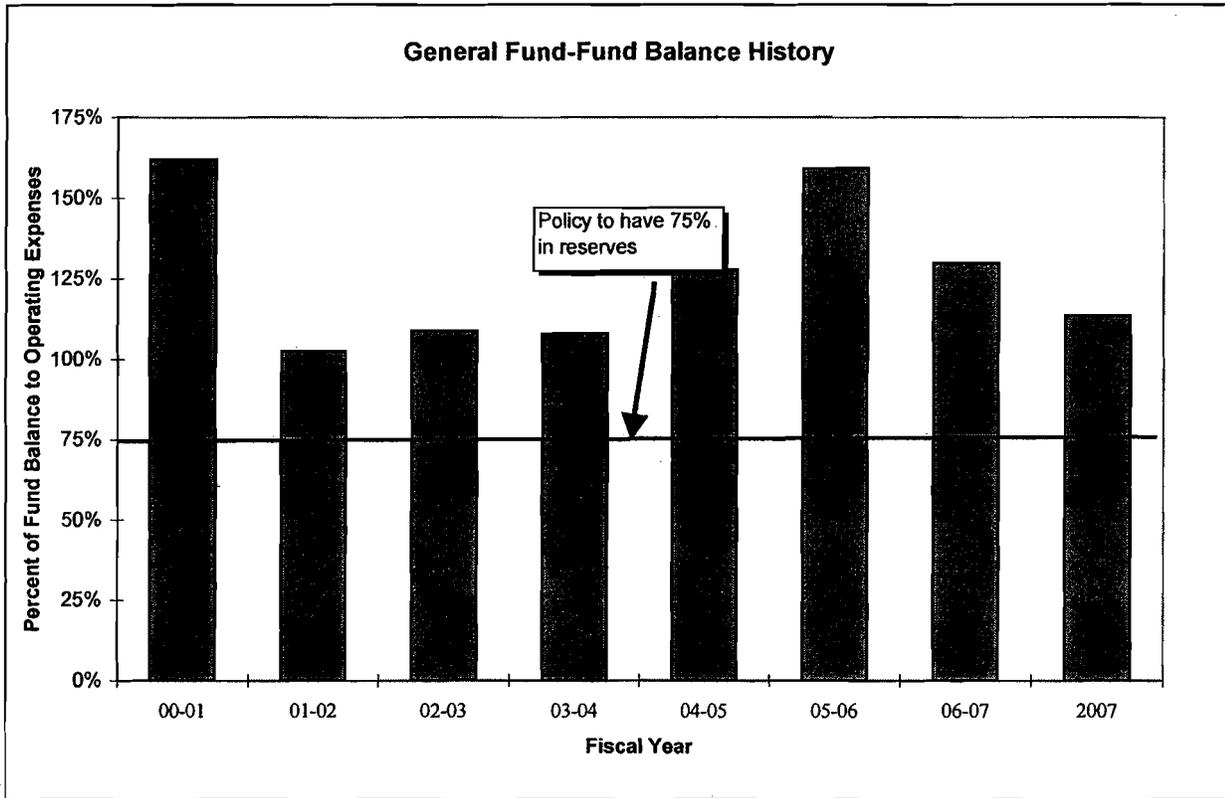
**REVENUE**

	<b>Actual 06-07</b>	<b>Actual 2007</b>	<b>Budget 2008</b>	<b>Est. 2008</b>	<b>Budget 2009</b>
<b>Miscellaneous Taxes</b>	\$ 5,957,596	\$ 8,760,012	\$ 8,610,000	\$ 7,982,000	\$ 8,065,000
<b>Licenses and Fees</b>	\$ 717,470	\$ 868,217	\$ 973,300	\$ 1,119,800	\$ 1,081,900
<b>Fines &amp; Forfeitures</b>	\$ 310,687	\$ 530,857	\$ 553,500	\$ 533,000	\$ 533,500
<b>Allots, Grants &amp; Reimbursements</b>	\$ 153,201	\$ 246,944	\$ 196,200	\$ 202,000	\$ 180,400
<b>Miscellaneous Revenue</b>	\$ 18,855	\$ 204,862	\$ 70,000	\$ 71,000	\$ 39,000
<b>Other Income</b>	\$ 587,111	\$ 631,258	\$ 600,000	\$ 592,000	\$ 2,560,000
<b>General Fund Reserves</b>	\$ 1,014,512	\$ 1,259,711	\$ -	\$ -	\$ 1,224,200
<b>TOTAL</b>	\$ 8,759,432	\$ 12,501,861	\$ 11,003,000	\$ 10,499,800	\$ 13,684,000

**EXPENDITURES**

	<b>Actual 06-07</b>	<b>Actual 2007</b>	<b>Budget 2008</b>	<b>Est. 2008</b>	<b>Budget 2009</b>
<b>General Government</b>	\$ 1,312,833	\$ 2,052,093	\$ 2,109,600	\$ 2,045,700	\$ 2,004,000
<b>Community Development</b>	\$ 302,222	\$ 501,968	\$ 784,200	\$ 814,250	\$ 847,900
<b>Police</b>	\$ 1,723,362	\$ 2,643,046	\$ 2,823,300	\$ 2,804,650	\$ 3,044,100
<b>Public Works</b>	\$ 2,385,345	\$ 3,885,415	\$ 4,039,900	\$ 3,733,300	\$ 6,322,000
<b>Capital Debt and Transfers</b>	\$ 3,035,670	\$ 3,419,339	\$ 1,094,000	\$ 1,094,000	\$ 1,466,000
<b>TOTAL</b>	\$ 8,759,432	\$ 12,501,861	\$ 10,851,000	\$ 10,491,900	\$ 13,684,000

**Village of Lincolnshire 2009 Annual Budget**



Over the last 8 years, the General Fund balance has shown steady consistency. The above graph illustrates the relationship between the growing operating expenses and debt service as a ratio to the available fund balance. The decrease in FY01-02 resulted from the addition of a new debt service payment of over \$500,000 for the purchase of park land. The Village Board policy is to maintain at least 75% , with the goal of 100% of operating expenses and debt service in reserve.

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

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

Fiscal Year	Fund Balance	Operating Expenses (in thousands)	Ratio
00-01	\$8,114	\$5,007	162%
01-02	\$6,891	\$6,709	103%
02-03	\$7,127	\$6,552	109%
03-04	\$7,336	\$6,791	108%
04-05	\$8,836	\$6,910	128%
05-06	\$11,686	\$7,335	159%
06-07	\$10,672	\$8,218	130%
2007	\$9,412	\$8,278	114%

**Village of Lincolnshire 2009 Annual Budget**

ACCT DESCRIPTION	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b>FUND 01 - GENERAL FUND REVENUES</b>					
<b><u>TAXES</u></b>					
4010 STATE INCOME TAX	\$ 329,520	\$ 583,223	\$ 590,000	\$ 630,000	\$ 706,000
4020 SALES TAX	\$ 2,182,754	\$ 3,331,377	\$ 3,150,000	\$ 2,800,000	\$ 2,800,000
4030 UTILITY TAX	\$ 823,909	\$ 1,257,584	\$ 1,325,000	\$ 1,280,000	\$ 1,280,000
4032 TELECOMMUNICATIONS TAX	\$ 611,741	\$ 982,319	\$ 1,010,000	\$ 1,000,000	\$ 1,000,000
4040 ROOM AND ADMISSION TAX	\$ 1,343,633	\$ 1,946,854	\$ 1,875,000	\$ 1,910,000	\$ 1,910,000
4050 REAL ESTATE TRANSFER TAX	\$ 542,911	\$ 503,004	\$ 502,000	\$ 200,000	\$ 200,000
4060 ROAD & BRIDGE TAX	\$ 67,396	\$ 70,516	\$ 70,000	\$ 74,000	\$ 75,000
4091 STATE USE TAX	\$ 55,732	\$ 85,135	\$ 88,000	\$ 88,000	\$ 94,000
	\$ 5,957,596	\$ 8,760,012	\$ 8,610,000	\$ 7,982,000	\$ 8,065,000
<b><u>LICENSES &amp; FEES</u></b>					
4110 VEHICLE LICENSES	\$ 68,114	\$ -	\$ -	\$ -	\$ -
4120 LIQUOR LICENSES	\$ 61,160	\$ 61,534	\$ 61,000	\$ 57,000	\$ 57,000
4125 BEACH TAGS	\$ 7,860	\$ 9,943	\$ 10,300	\$ 9,300	\$ 10,000
4126 PARK USER FEES	\$ 46,995	\$ 34,160	\$ 60,000	\$ 64,000	\$ 60,000
4127 RECREATIONAL PROGRAM FEES	\$ 76,745	\$ 87,458	\$ 100,000	\$ 100,000	\$ 125,000
4130 AMUSEMENT DEVICES	\$ 7,700	\$ 7,750	\$ 7,700	\$ 7,400	\$ 7,400
4135 APPLICATION FEES	\$ 12,567	\$ 6,346	\$ 10,000	\$ 25,000	\$ 15,000
4140 ENGINEERING FEES	\$ 12,817	\$ 23,013	\$ 25,000	\$ 12,000	\$ 15,000
4145 PLANNER FEES	\$ 2,502	\$ 2,564	\$ 7,000	\$ 6,500	\$ 7,000
4150 PLAN REVIEW FEES	\$ 25,725	\$ 41,537	\$ 35,000	\$ 45,000	\$ 45,000
4155 ANNEXATION FEES	\$ 9,785	\$ -	\$ -	\$ 1,000	\$ -
4160 BUILDING PERMIT FEES	\$ 289,633	\$ 465,116	\$ 512,000	\$ 650,000	\$ 600,000
4165 ACREAGE IMPACT FEES	\$ 25,441	\$ -	\$ 30,500	\$ 20,800	\$ 13,500
4166 FORESTER FEES	\$ 9,150	\$ 13,669	\$ 10,000	\$ 8,000	\$ 10,000
4170 MISC. LICENSES & FEES	\$ 418	\$ 11,240	\$ 7,000	\$ 5,000	\$ 5,200
4190 CABLE TV FRANCHISE	\$ 60,358	\$ 102,137	\$ 96,000	\$ 107,000	\$ 110,000
4191 WASTE HAULER FEES	\$ 500	\$ 1,750	\$ 1,800	\$ 1,800	\$ 1,800
	\$ 717,470	\$ 868,217	\$ 973,300	\$ 1,119,800	\$ 1,081,900
<b><u>FINES &amp; FORFEITURES</u></b>					
4210 COURT FINES	\$ 230,033	\$ 394,599	\$ 405,000	\$ 400,000	\$ 400,000
4230 ALARM FINES & FEES	\$ 6,404	\$ 10,808	\$ 8,500	\$ 10,500	\$ 11,000
4240 ADMINISTRATIVE TOW FEES	\$ 74,250	\$ 125,450	\$ 140,000	\$ 122,500	\$ 122,500
	\$ 310,687	\$ 530,857	\$ 553,500	\$ 533,000	\$ 533,500

**Village of Lincolnshire 2009 Annual Budget**

ACCT DESCRIPTION	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b>FUND 01 - GENERAL FUND REVENUES (continued)</b>					
<b><u>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</u></b>					
4310 POLICE GRANTS	\$ 32,616	\$ 56,782	\$ 32,700	\$ 32,700	\$ -
4320 POLICE TRAINING REIMBURSE	\$ 7,956	\$ 7,769	\$ 3,500	\$ 4,300	\$ -
4335 MISCELLANEOUS GRANTS	\$ 10,400	\$ -	\$ -	\$ -	\$ 15,400
4340 POLICE SERVICES	\$ 102,229	\$ 182,393	\$ 160,000	\$ 165,000	\$ 165,000
	\$ 153,201	\$ 246,944	\$ 196,200	\$ 202,000	\$ 180,400
<b><u>MISCELLANEOUS REVENUE</u></b>					
4410 SALE OF SURPLUS PROPERTY	\$ 11,216	\$ 52,401	\$ 60,000	\$ 26,000	\$ 29,000
4430 OTHER INCOME	\$ 7,639	\$ 152,461	\$ 10,000	\$ 45,000	\$ 10,000
	\$ 18,855	\$ 204,862	\$ 70,000	\$ 71,000	\$ 39,000
<b><u>OTHER INCOME</u></b>					
4510 INTEREST INCOME	\$ 387,111	\$ 431,258	\$ 400,000	\$ 392,000	\$ 260,000
4545 TRANSFER FROM PARK DEV FUND	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
4575 LOAN REPAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 587,111	\$ 631,258	\$ 600,000	\$ 592,000	\$ 2,560,000
<b>TOTAL REVENUE</b>	\$ 7,744,920	\$ 11,242,150	\$ 11,003,000	\$ 10,499,800	\$ 12,459,800
<b>USE OF RESERVES</b>	\$ 1,014,512	\$ 1,259,711	\$ -	\$ 39,100	\$ 1,224,200
<b>FUNDS AVAILABLE</b>	\$ 8,759,432	\$ 12,501,861	\$ 11,003,000	\$ 10,538,900	\$ 13,684,000

**Village of Lincolnshire 2009 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 2009 are expected to increase over last year's budgeted revenues. The following table summarizes the major categories of revenue.

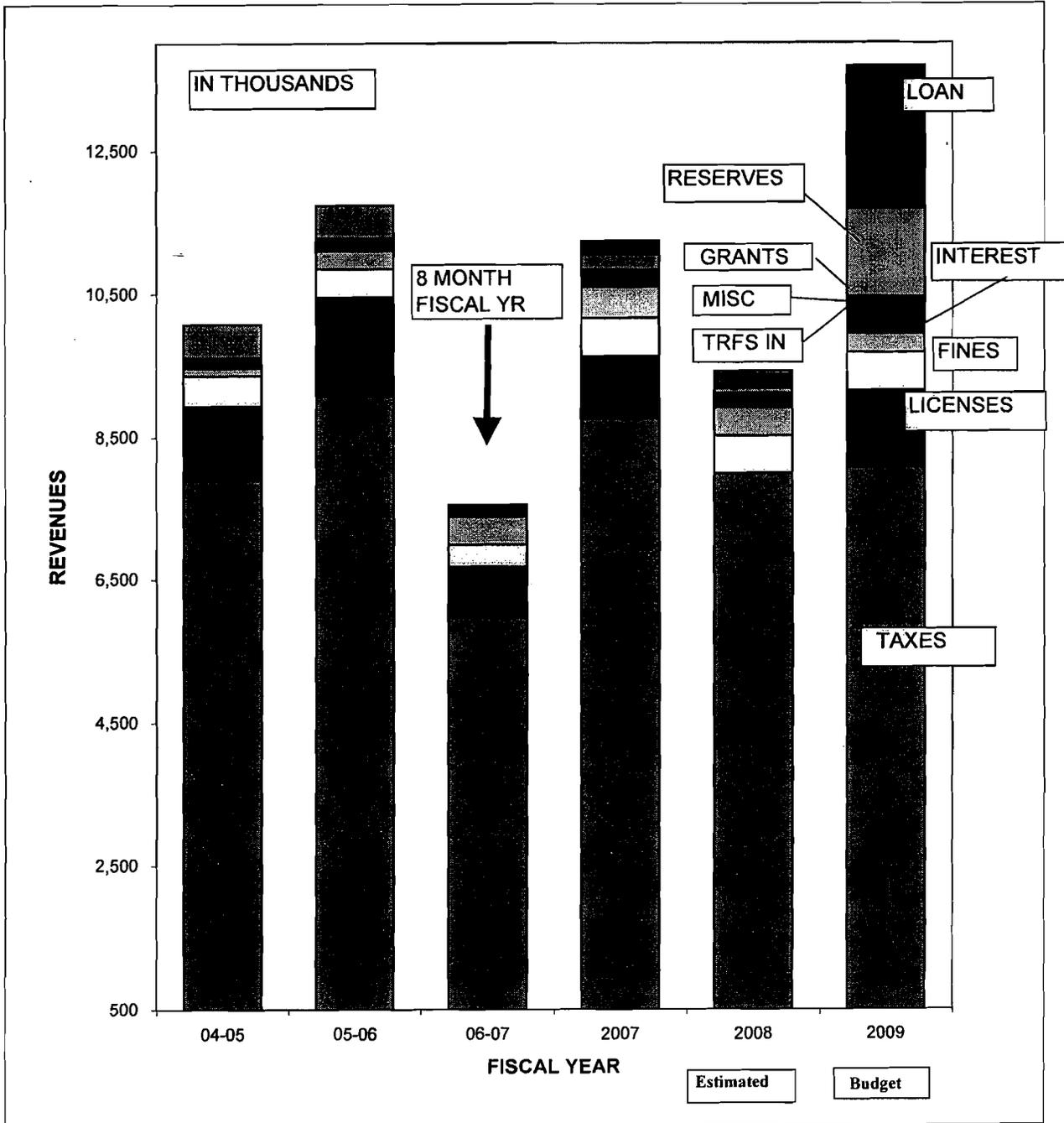
<b>Category</b>	<b>Budget FY 2008</b>	<b>Proposed FY 2009</b>	<b>Change in Dollars</b>	<b>Percent Difference</b>
<b>Taxes</b>	\$ 8,610,000	\$ 8,065,000	\$ (545,000)	-6.3%
<b>Licenses &amp; Fees</b>	\$ 973,300	\$ -	\$ (973,300)	-100.0%
<b>Fines &amp; Forfeitures</b>	\$ 553,500	\$ 533,500	\$ (20,000)	-3.6%
<b>Allotments, Grants &amp; Reimbursements</b>	\$ 196,200	\$ 180,400	\$ (15,800)	-8.1%
<b>Miscellaneous</b>	\$ 70,000	\$ 39,000	\$ (31,000)	-44.3%
<b>Other Income</b>	\$ 600,000	\$ 2,560,000	\$ 1,960,000	326.7%
<b>Total</b>	\$ 11,003,000	\$ 11,377,900	\$ 374,900	3.4%

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 2009.

Village of Lincolnshire 2009 Annual Budget

**GENERAL FUND**

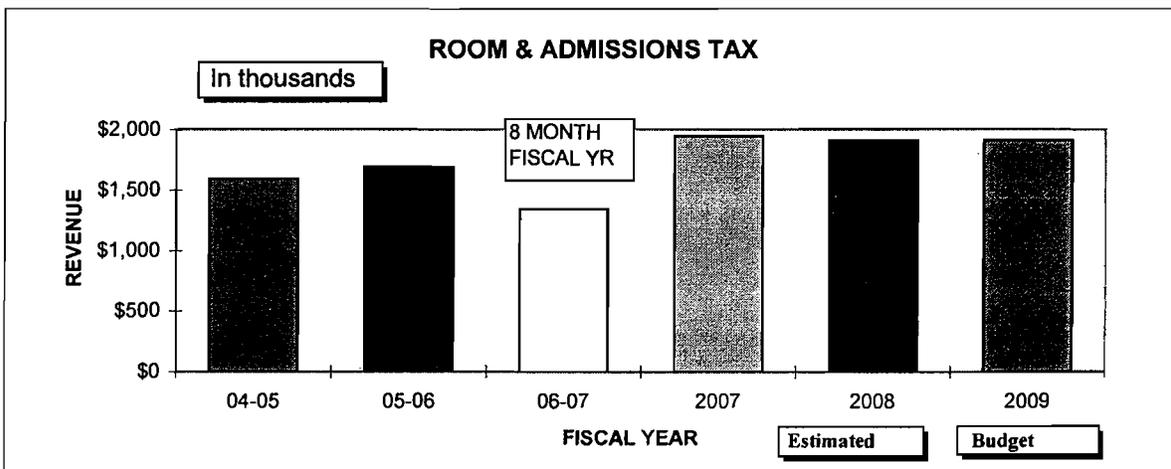
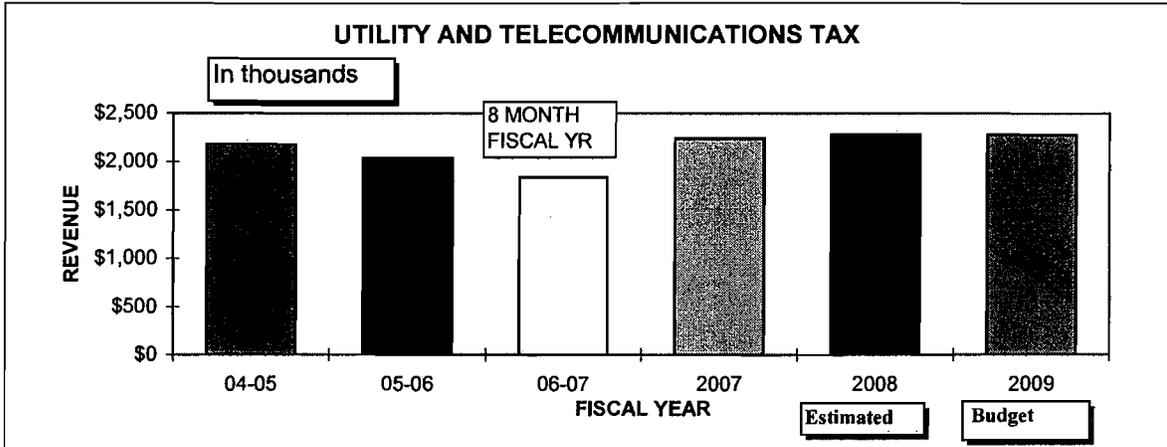
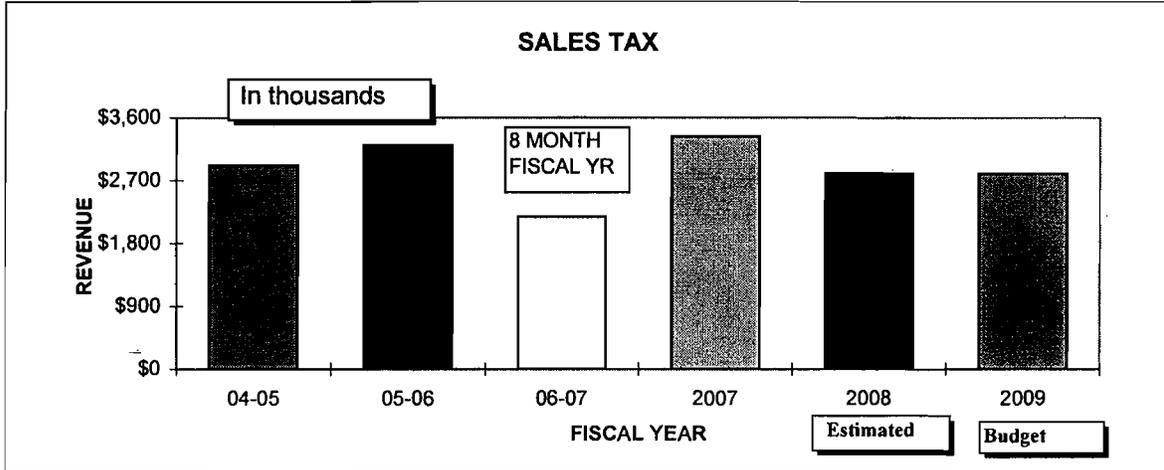
**HISTORICAL REVENUES**



**Village of Lincolnshire 2009 Annual Budget**

**MAJOR REVENUE SOURCES**

Four types of revenue sources account for 67% of the total projected revenues for FY 2009. (This does not include loans or use of reserves) These revenues are outlined as follows:



**Village of Lincolnshire 2009 Annual Budget**

**Summary of General Fund Revenues**

**Taxes**

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

The State projects \$94.50 per capita for the FY 2009

It is believed this forecast will be revised down.

First 3 months	6,537	\$	102.30	\$	167,184
Last 9 months	7,022	\$	102.30	\$	<u>538,763</u>
				\$	705,947

**4020 Sales Tax:** 1% of Illinois Sales Tax collected within the Village limits.

Projecting a 3% increase in the sales tax receipts based upon normal inflation and with Lincolnshire Commons fully operational. However, the loss of a major sales tax collector in 2008 will be felt in overall tax collections in 2008. It is estimated sales tax will average \$260,000 per month.

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

	<u>FY 2007</u>	<u>Est FY2008</u>	<u>Proj FY 2009</u>	
Commonwealth Edison	\$ 982,000	\$ 985,000	\$ 985,000	no growth projected
North Shore Gas	\$ 270,000	\$ 295,000	\$ 295,000	no growth projected
	\$ 1,252,000	\$ 1,280,000	\$ 1,280,000	

**4032 Telecommunications Tax:**

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

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

A conservative no growth projection in revenues.

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

The combination of hotel occupancy rates and room rates is projected to produce no growth from 2008's actuals. Theater revenues are estimated to have a modest increase.

Marriott Resort (Room Tax)	\$ 563,000
Marriott Courtyard (Room Tax)	\$ 200,000
Hampton Inn & Suites (Room Tax)	\$ 185,000
Homewood Suites (Room Tax)	\$ 195,000
Spring Hill Suites (Room Tax)	\$ 215,000
Staybridge Hotel (Room Tax)	\$ 155,000
Regal Cinemas (Admissions Tax)	\$ 248,000
Marriott Resort (Admissions Tax)	\$ 149,000
Total	\$ 1,910,000

**Village of Lincolnshire 2009 Annual Budget**

**4050 Real Estate Transfer Tax:** \$3.00 per \$1,000 in selling price for realty transfers within the Village.

Staff made the following assumptions in the projection of this revenue:

- 1) 65 homes and 12 condos will sell (approx 5% turnover) during normal economic conditions  
Normally the estimate would be approximately 8% at 150 homes and 25 condos.
- 2) The average value of a single family house sold was \$771,000, estimated lowered to \$750,000  
The average value of a condominium sold was \$404,000, estimate lowered to \$390,000
- 3) The tax rate will remain at \$3.00 per \$1,000 of selling price
- 4) No commercial transfers are included in the budget
- 5) Some new development - multifamily, single family detached and single family attached dwellings will occur.

	Projected Residential Sales	\$	160,000	
6	\$ 1,200,000	\$	3.00	\$ 21,600 New SFD
10	\$ 550,000	\$	3.00	\$ 16,500 New Condos
	<b>Total</b>			<b>\$ 198,100</b>

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

Some growth is projected.

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

State projects \$13.60 per capita contribution.

First 3 months	6,537	\$	13.60	\$	22,226
Last 9 months	7,022	\$	13.60	\$	71,624
				\$	<u>93,850</u>

**Licenses and Fees**

**4110 Vehicle Licenses:** Vehicle licenses were eliminated in 2007.

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

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

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

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

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

Agreements with the groups named above will continue at the same rates for FY 2009 and revenues will increase based upon increased field usage.

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

Revenues are expected to increase because of an expanded summer camp program. Expenses for the programming can be found in Public Works-Recreation.

**Village of Lincolnshire 2009 Annual Budget**

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 slightly increase.

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

Reviews are anticipated to decrease due to fewer projects.

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

Planner fees are anticipated to remain the same as 2008.

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

The number of plan reviews are anticipated to increase in 2009.

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

No annexations anticipated this year.

4160 **Building Permit Fees:** The total cost of a building permit for an addition or new construction; minus the cost of inspections provided by professional service providers during construction.

18 Single Family Detached Dwellings  
3 Single Family Attached Dwellings  
1 Commercial Buildings  
100 Commercial Alterations  
100 Single Family Alterations  
100 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.

Approximately 5 acres of property for residential development will be placed on the rolls this year.

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

Fees are anticipated to remain the same.

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

No growth is projected.



**Village of Lincolnshire 2009 Annual Budget**

**Other Income**

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

Investment earnings based on a market rate of approximately 2.75%.

4570 **Loan Income:** Funds from short term loans for capital projects.

The Village plans to borrow \$2 million for the reconstruction of Schelter Road and retire the loan over 10 years.

4575 **Loan Repayments:** Payments from other funds.           None

**Village of Lincolnshire 2009 Annual Budget**

**The Overhead Rate**

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

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

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

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

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

TOTAL GF EXPENDITURES and TAX LEVIES (expenditures exclude transfers to other funds)	\$ 14,595,000
TOTAL FULL TIME EMPLOYEES	76

In the current fiscal year, the overhead rate will be: \$ 92.33 per labor hour billed

Village of Lincolnshire 2009 Annual Budget

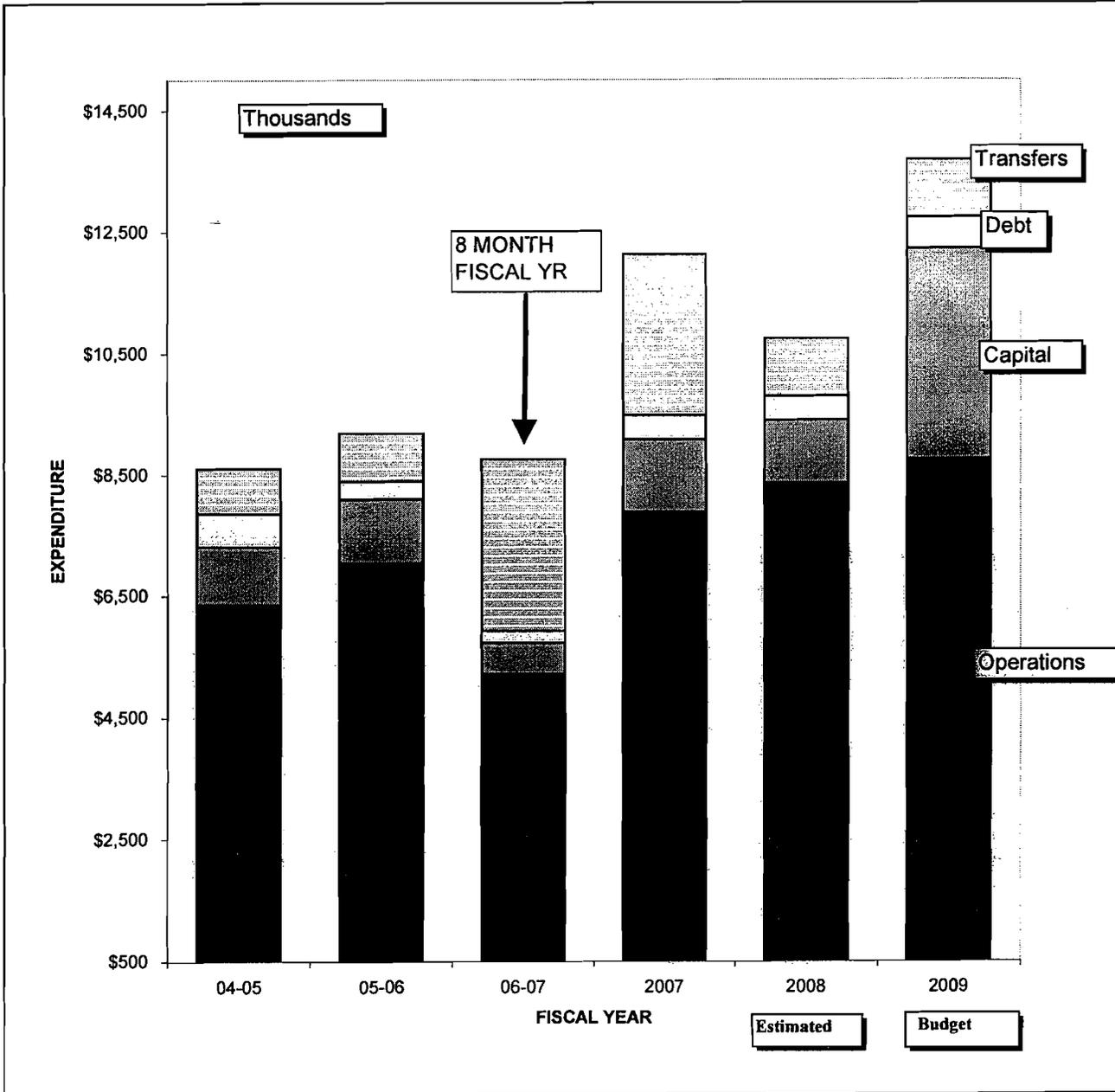
**FUND 01- GENERAL FUND      SUMMARY OF EXPENSES**

<b>ACCT DESCRIPTION</b>	<b>Actual 06-07</b>	<b>Actual 2007</b>	<b>Budget 2008</b>	<b>Est. 2008</b>	<b>Budget 2009</b>
01 EXECUTIVE SERVICES	\$ 251,584	\$ 401,998	\$ 421,300	\$ 417,700	\$ 433,900
02 FINANCE	\$ 150,084	\$ 211,442	\$ 232,400	\$ 236,500	\$ 236,600
03 LEGAL	\$ 93,987	\$ 143,198	\$ 175,000	\$ 170,000	\$ 177,000
05 POLICE	\$ 1,723,362	\$ 2,643,046	\$ 2,823,300	\$ 2,804,650	\$ 3,044,100
08 COMMUNITY DEVELOPMENT	\$ 302,222	\$ 501,968	\$ 630,200	\$ 663,000	\$ 625,900
09 CD - FORESTRY	\$ 82,070	\$ 117,572	\$ 154,000	\$ 151,250	\$ 222,000
12 INSUR/COMMON EXPENSES	\$ 817,178	\$ 1,295,455	\$ 1,280,900	\$ 1,221,500	\$ 1,156,500
20 PW ADMINISTRATION	\$ 197,477	\$ 349,780	\$ 312,300	\$ 286,000	\$ 297,500
21 PW STREETS	\$ 791,216	\$ 1,239,569	\$ 1,479,000	\$ 1,384,900	\$ 3,927,500
22 PW PARKS	\$ 795,734	\$ 1,398,110	\$ 1,495,600	\$ 1,338,700	\$ 1,347,000
23 PW RECREATION	\$ 311,565	\$ 339,211	\$ 363,000	\$ 344,400	\$ 397,000
25 PW BUILDINGS	\$ 207,283	\$ 441,173	\$ 390,000	\$ 379,300	\$ 353,000
26 CAPITAL DEBT	\$ 3,035,670	\$ 3,419,339	\$ 1,094,000	\$ 1,094,000	\$ 1,466,000
<b>TOTAL EXPENSES</b>	<b>\$ 8,759,432</b>	<b>\$ 12,501,861</b>	<b>\$ 10,851,000</b>	<b>\$ 10,491,900</b>	<b>\$ 13,684,000</b>

Village of Lincolnshire 2009 Annual Budget

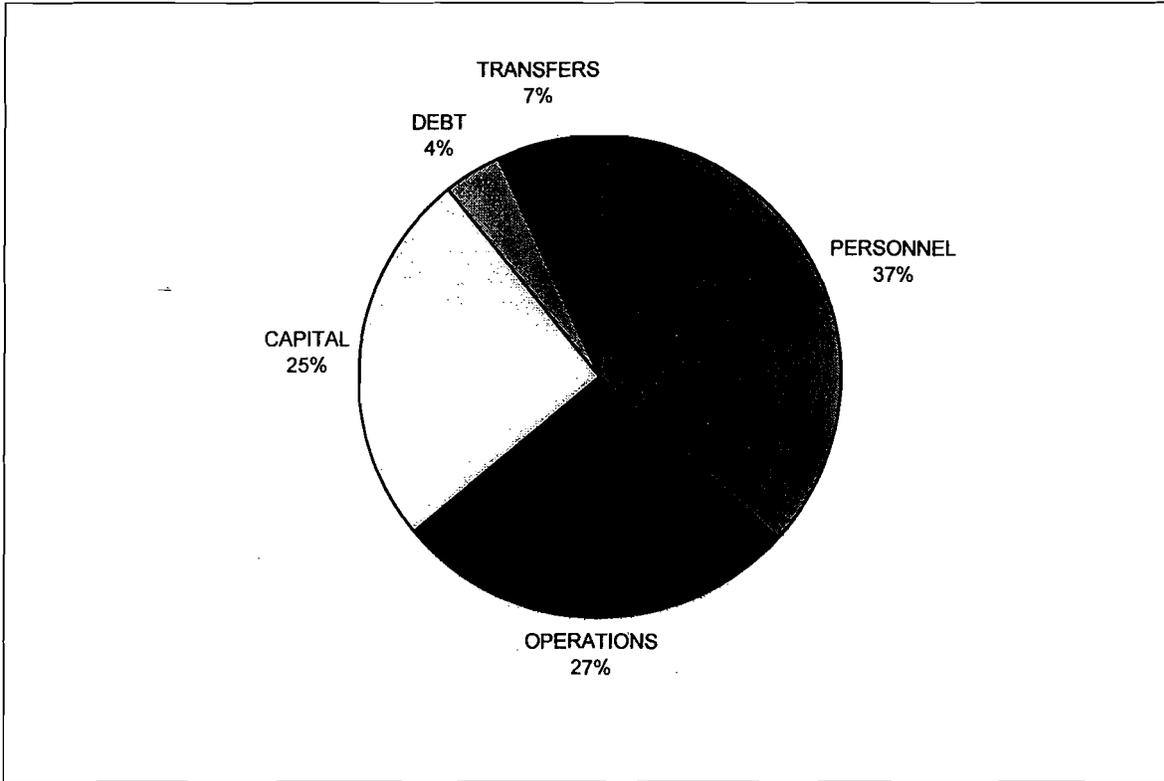
**GENERAL FUND**

**HISTORICAL EXPENDITURES**



Village of Lincolnshire 2009 Annual Budget

**GENERAL FUND APPROPRIATIONS  
BY CATEGORY**



(In thousands)

PERSONNEL COSTS	\$ 5,007
OPERATING COSTS	\$ 3,745
CAPITAL COSTS	\$ 3,465
DEBT SERVICE	\$ 519
TRANSFERS OUT	\$ 947
	<u>\$ 13,684</u>

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

- Provide direct services without the use of property taxes
- Inform residents of services, programs and policy decisions
- Obtain Distinguished Budget Award for the 24th consecutive year
- Conduct a comprehensive review of Village services and programs through multi-year, Village wide surveys (Village Board directed goal)

**Capital Projects**

- None

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ 222,662	\$ 343,467	\$ 357,200	\$ 357,000	\$ 368,000
Contractual Services	\$ 9,133	\$ 20,210	\$ 25,100	\$ 22,700	\$ 22,600
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 19,789	\$ 38,321	\$ 39,000	\$ 38,000	\$ 43,300
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 251,584</b>	<b>\$ 401,998</b>	<b>\$ 421,300</b>	<b>\$ 417,700</b>	<b>\$ 433,900</b>

**Staffing (Full Time Equivalents)**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Village Manager	0.80	0.80	0.80	0.80	0.80
Executive Secretary	0.80	0.80	0.80	0.80	0.80
Deputy Village Clerk	0.80	0.80	0.80	0.80	0.80
Administrative Assistant	0.80	0.80	0.80	0.80	0.80
Administrative Clerk	0.30	0.30	0.30	0.30	0.30
Production Assistants	0.30	0.30	0.30	0.30	0.30
<b>Total</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Village Board Meetings	36	55	20	56	55
Ordinances Prepared	34	45	60	60	55
Resolutions Prepared	6	8	8	8	6
Resident Mailings	6	13	13	14	13
Personnel Searches	3	7	8	8	8
Budget Award Received	Yes	Yes	Yes	Yes	Yes
General Fund Property Tax Levy	None	None	None	None	None
Citizen Satisfaction Surveys Completed	1	1	1	1	1

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 01-DISBURSEMENTS/EXECUTIVE SERVICES**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 221,133	\$ 339,941	\$ 355,000	\$ 355,000	\$ 366,000
6020 OVERTIME SALARIES	\$ 1,529	\$ 3,526	\$ 2,200	\$ 2,000	\$ 2,000
	\$ 222,662	\$ 343,467	\$ 357,200	\$ 357,000	\$ 368,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6120 PRINTING	\$ -	\$ 8,866	\$ 11,500	\$ 9,500	\$ 8,000
6130 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 300	\$ 200	\$ 300
6140 PROFESSIONAL SERVICES	\$ 7,246	\$ 9,261	\$ 11,300	\$ 11,000	\$ 12,000
6190 OUTSIDE SERVICES	\$ 1,887	\$ 2,083	\$ 2,000	\$ 2,000	\$ 2,300
	\$ 9,133	\$ 20,210	\$ 25,100	\$ 22,700	\$ 22,600
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 6,224	\$ 10,591	\$ 10,300	\$ 10,400	\$ 11,000
6320 VEHICLE EXPENSE	\$ 3,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 5,400
6330 PROFESSIONAL DEVELOPMENT	\$ 3,230	\$ 2,815	\$ 4,000	\$ 3,300	\$ 4,000
6340 PUBLICATIONS	\$ 388	\$ 652	\$ 600	\$ 600	\$ 600
6350 CLASSIFIED ADS	\$ 445	\$ 4,763	\$ 4,000	\$ 3,500	\$ 4,000
6370 BOARDS & COMMISSIONS	\$ 3,205	\$ 2,239	\$ 3,500	\$ 3,500	\$ 3,500
6390 BUSINESS EXPENSES	\$ 3,297	\$ 12,761	\$ 12,100	\$ 12,200	\$ 14,800
	\$ 19,789	\$ 38,321	\$ 39,000	\$ 38,000	\$ 43,300
<b><u>CAPITAL OUTLAY</u></b>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 251,584</b>	<b>\$ 401,998</b>	<b>\$ 421,300</b>	<b>\$ 417,700</b>	<b>\$ 433,900</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	<u>Budget 2008</u>	<u>Budget 2009</u>
<b>6120 Printing</b>		
Annual Report/Village Directory	\$ 11,500	\$ 8,000
Total	\$ 11,500	\$ 8,000
<b>6140 Professional Services</b>		
Employee Assistance Program	\$ 2,100	\$ 2,100
Mandatory Drug/Alcohol Testing	\$ 1,100	\$ 1,100
Miscellaneous	\$ 700	\$ 500
Pre-employment Physicals	\$ 2,100	\$ 2,400
Regular Employee Physicals	\$ 1,800	\$ 2,400
Specialized Applicant Testing	\$ 3,500	\$ 3,500
Total	\$ 11,300	\$ 12,000
<b>6190 Outside Services</b>		
Bulk Mail Preparation	\$ 2,000	\$ 2,300
Total	\$ 2,000	\$ 2,300
<b>6310 Memberships</b>		
Greater Lincolnshire Area Chamber of Commerce	\$ 250	\$ 250
Illinois City Management Association	\$ 500	\$ 500
Illinois Municipal League	\$ 600	\$ 650
International City/County Management Association	\$ 1,400	\$ 1,450
International Personnel Management Association	\$ 300	\$ 300
Lake County Municipal League	\$ 1,500	\$ 1,500
Metropolitan Mayors Caucus	\$ -	\$ 250
Northeast Illinois Planning Commission	\$ 500	\$ 500
Northwest Municipal Conference	\$ 5,000	\$ 5,200
Transportation Management Agency of Lake Cook Corridor	\$ 250	\$ 250
Total	\$ 10,300	\$ 10,850
<b>6370 Boards &amp; Commissions</b>		
Chamber of Commerce	\$ 500	\$ 500
Meeting Refreshments	\$ 1,000	\$ 1,000
Miscellaneous Meetings	\$ 500	\$ 500
Recognition of Retiring Officials	\$ 500	\$ 500
Regional Associations	\$ 500	\$ 500
Training & Development	\$ 500	\$ 500
Total	\$ 3,500	\$ 3,500
<b>6390 Business Expense</b>		
Condolences	\$ 600	\$ 600
Employee Picnic/Appreciation Dinner	\$ 6,500	\$ 7,000
Employee Service Recognition	\$ 1,400	\$ 3,600
Incentive Program	\$ 2,500	\$ 2,500
Lake County Recorder	\$ 600	\$ 600
Miscellaneous	\$ 500	\$ 500
Total	\$ 12,100	\$ 14,800

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

The Finance Department is responsible for all the financial accounting records and reporting of the Village. The Department accounts for all cash that flows in and out of the government. Any cash not immediately required to pay obligations is invested. During the year Finance is also responsible for the calculation and collection of real estate transfer taxes, accountability and control of Village property and the administration and oversight of the various insurance related functions (i.e.-insurance coverage, claims tracking and processing, risk management program)

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

**Significant Goals/Objectives**

- Completion of the FY 2008 fiscal year audit and the production of the Comprehensive Annual Financial Report
- Continued conversion of the Village's paper documents into digitized format (Village Board directed goal)
- Revision of the internal control/procurement manual
- Development of a financial analysis model to manage debt service

**Capital Projects**

- None

\*Multiple Funds/Divisions

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ 120,962	\$ 179,437	\$ 192,000	\$ 191,000	\$ 200,000
Contractual Services	\$ 25,997	\$ 28,910	\$ 31,800	\$ 38,200	\$ 32,600
Commodities	\$ -	\$ 535	\$ 600	\$ 400	\$ 600
Other Charges	\$ 3,125	\$ 2,560	\$ 3,700	\$ 3,400	\$ 3,400
Capital Outlay	\$ -	\$ -	\$ 4,300	\$ 3,500	\$ -
<b>TOTAL</b>	<b>\$ 150,084</b>	<b>\$ 211,442</b>	<b>\$ 232,400</b>	<b>\$ 236,500</b>	<b>\$ 236,600</b>

**Staffing (Full Time Equivalents)**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
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 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Answer Front Desk calls/in 3 rings	98%	99%	99%	99%	99%
Respond water customer quest/24 hours	98%	99%	99%	99%	99%
Contact customer/7 days on unusual usage	97%	99%	99%	99%	99%
Percentage/On-time Water bills	99%	99%	99%	99%	99%
Aver hours lost from injuries	0	16	40	40	32
Aver hours lost per WC claim	0	1.2	8.0	4.0	3.2
Lost work-days to avail work-days	0.00%	0.01%	0.03%	0.03%	0.02%

\*fiscal year ended Dec. 2006

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 02-DISBURSEMENTS/FINANCE**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 117,218	\$ 177,315	\$ 188,000	\$ 188,000	\$ 197,000
6020 OVERTIME SALARIES	\$ 3,744	\$ 2,122	\$ 4,000	\$ 3,000	\$ 3,000
	\$ 120,962	\$ 179,437	\$ 192,000	\$ 191,000	\$ 200,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6120 PRINTING	\$ 1,292	\$ 409	\$ 1,000	\$ 900	\$ 1,000
6130 EQUIPMENT MAINTENANCE	\$ 1,629	\$ 1,200	\$ 2,800	\$ 2,000	\$ 2,100
6140 PROFESSIONAL SERVICES	\$ 21,703	\$ 25,898	\$ 26,600	\$ 34,000	\$ 28,000
6150 LEGAL NOTICES	\$ 658	\$ 670	\$ 600	\$ 500	\$ 700
6190 OUTSIDE SERVICES	\$ 715	\$ 733	\$ 800	\$ 800	\$ 800
	\$ 25,997	\$ 28,910	\$ 31,800	\$ 38,200	\$ 32,600
<b><u>COMMODITIES</u></b>					
6220 LICENSING SUPPLIES	\$ -	\$ 535	\$ 600	\$ 400	\$ 600
	\$ -	\$ 535	\$ 600	\$ 400	\$ 600
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 601	\$ 1,261	\$ 1,300	\$ 1,300	\$ 1,300
6330 PROFESSIONAL DEVELOPMENT	\$ 581	\$ 153	\$ 1,200	\$ 1,000	\$ 1,000
6340 PUBLICATIONS	\$ 749	\$ 395	\$ 600	\$ 500	\$ 500
6386 MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6390 BUSINESS EXPENSES	\$ 1,194	\$ 751	\$ 600	\$ 600	\$ 600
	\$ 3,125	\$ 2,560	\$ 3,700	\$ 3,400	\$ 3,400
<b><u>CAPITAL OUTLAY</u></b>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ 4,300	\$ 3,500	\$ -
	\$ -	\$ -	\$ 4,300	\$ 3,500	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 150,084</b>	<b>\$ 211,442</b>	<b>\$ 232,400</b>	<b>\$ 236,500</b>	<b>\$ 236,600</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6120 Printing</b>		
Application Forms		
Checks		
Total	\$ 1,000	\$ 1,000
<b>6130 Equipment Maintenance</b>		
Postage Meter Rental/Maintenance		
Typewriter/Mail Machine/Postage Scale/Printer		
Total	\$ 2,800	\$ 2,100
<b>6140 Professional Services</b>		
Financial Audits*	\$ 26,600	\$ 28,000
<b>6190 Outside Services</b>		
Delivery Service	\$ 50	\$ 20
Government Finance Officers Association Budget Award	\$ 250	\$ 300
Government Finance Officers Association Financial Report Award	\$ 450	\$ 450
Total	\$ 750	\$ 770
<b>6220 Licensing Supplies</b>		
Beach Tags		
Liquor License decals		
Total	\$ 800	\$ 600
<b>6310 Memberships</b>		
Illinois/Metro Government Finance Officers Association	\$ 150	\$ 150
Lincolnshire Rotary Club/ Government Mgmt Info Systems	\$ 640	\$ 600
National Government Finance Officers Association	\$ 200	\$ 200
Public Sector Risk Management Association (PRIMA)	\$ 310	\$ 350
Total	\$ 1,300	\$ 1,300
<b>6330 Professional Development</b>		
Training/Tuition Reimbursement	\$ 1,200	\$ 1,000
<b>6390 Business Expenses</b>		
Miscellaneous	\$ 400	\$ 400
Senior Citizen Tax Relief	\$ 200	\$ 200
Total	\$ 600	\$ 600

\*Multiple Funds/Divisions

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

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

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

Village Prosecutor: Smith and LaLuzerne

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

**Capital Projects**

- None

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 93,987	\$ 143,198	\$ 175,000	\$ 170,000	\$ 177,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 93,987	\$ 143,198	\$ 175,000	\$ 170,000	\$ 177,000

**Staffing (Full Time Equivalent)**

No staff is funded through this account

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Fine Revenue	\$ 230,033	\$ 394,599	\$ 405,000	\$ 400,000	\$ 400,000

Village of Lincolnshire 2009 Annual Budget

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 03-DISBURSEMENTS/LEGAL**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<u>CONTRACTUAL SERVICES</u>					
6140 PROFESSIONAL SERVICES	\$ 93,987	\$ 143,198	\$ 175,000	\$ 170,000	\$ 177,000
TOTAL DISBURSEMENTS	\$ 93,987	\$ 143,198	\$ 175,000	\$ 170,000	\$ 177,000

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

**6140 Professional Services**

**Breakdown of Expenditures:**

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

General Legal Services \$ 122,000

Village Prosecution by Smith and LaLuzerne

Court Sessions \$ 22,000

Jury Court \$ 55,000

**Total** \$ 77,000

**Grand Total** \$ 199,000

**Total Budgeted Expenditure:** \$ 122,000

01-03 Legal Expenses (Labor Counsel) \$ 10,000

(Village Attorney) \$ 88,000

(Village Prosecutor) \$ 77,000

\$ 175,000

02-01 Water & Sewer Administration \$ 24,000

**Grand Total** \$ 199,000

Budget 2009	
\$	<b>120,000</b>
\$	<b>26,000</b>
\$	<b>55,000</b>
\$	<b>81,000</b>
\$	<b>201,000</b>
\$	<b>122,000</b>
\$	<b>10,000</b>
\$	<b>86,000</b>
\$	<b>81,000</b>
\$	<b>177,000</b>
\$	<b>24,000</b>
\$	<b>201,000</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

- Through a service agreement, continue with the full-time provision of a Police/School Resource Officer to Stevenson High School
- Conduct a 5-year police services and staffing analysis program for the Police Department (Village Board directed goal)
- Conduct a practical exercise of the Village's Emergency & Disaster Preparedness Plan (Village Board directed goal)
- Conduct a thorough analysis of the Police Department's 16 year old radio system and develop a future replacement plan (Village Board directed goal)
- Conduct a needs and cost analysis for the purchase, installation and implementation of an "in-car" wireless Police Reporting System.
- Negotiate an "in-house" multi-year Collective Bargaining Agreement with the Police FOP Lodge #181.

**Capital Projects**

- Vehicle Replacement	\$ 130,000
- Vehicle Equipment Transfer	\$ 25,000
- Mobile Data Computers	\$ 16,000
- Radio Replacement	\$ 24,000
- Traffic Radar Unit Upgrade	\$ 3,000
- Marked Squad Light Bars	\$ 2,500
	<hr/>
	\$ 200,500

\*Multiple Funds/Divisions

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ 1,382,808	\$ 2,205,335	\$ 2,315,000	\$ 2,320,000	\$ 2,450,000
Contractual Services	\$ 86,448	\$ 102,207	\$ 111,400	\$ 95,500	\$ 101,500
Commodities	\$ 12,824	\$ 19,927	\$ 22,000	\$ 20,000	\$ 23,000
Other Charges	\$ 148,208	\$ 215,503	\$ 237,700	\$ 244,150	\$ 269,100
Capital Outlay	\$ 93,074	\$ 100,074	\$ 137,200	\$ 125,000	\$ 200,500
<b>TOTAL</b>	<b>\$ 1,723,362</b>	<b>\$ 2,643,046</b>	<b>\$ 2,823,300</b>	<b>\$ 2,804,650</b>	<b>\$ 3,044,100</b>

**Staffing (Full Time Equivalents)**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Chief of Police	1.00	1.00	1.00	1.00	1.00
Commander	2.00	2.00	2.00	2.00	2.00
Sergeant	4.00	4.00	4.00	4.00	4.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	16.00	16.00	16.00	16.00	16.00
Secretary	1.00	1.00	1.00	1.00	1.00
Telecommunications Supervisor	0.00	0.00	0.00	0.00	0.00
Telecommunicator	1.20	1.20	1.30	1.30	1.30
Records Clerk	1.80	1.80	1.80	1.80	1.80
Community Service Officer	2.00	2.00	2.00	2.00	2.00
Crossing Guard	0.70	0.00	0.00	0.00	0.00
<b>Total</b>	<b>31.70</b>	<b>31.00</b>	<b>31.10</b>	<b>31.10</b>	<b>31.10</b>

**Performance Indicators**

Indicator	Actual CY 2006	Actual CY 2007	Budget CY 2008	Estimate CY 2008	Budget CY 2009
Calls For Service	60,461	61,530	62,500	62,500	63,000
Total Reports	2,740	2,603	3,500	3,000	3,300
Arrests (Includes traffic)	9,832	8,503	9,800	9,800	9,900
DUI Arrests	102	88	110	100	100
DUI Conviction Rate	95.1%	96.0%	96%	97.0%	97%
FBI Part I Crimes	177	154	190	175	175
FBI Part I Crimes Cleared	34%	35%	30%	32%	32%

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 05-DISBURSEMENTS/POLICE**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 1,344,758	\$ 2,137,424	\$ 2,235,000	\$ 2,230,000	\$ 2,360,000
6020 OVERTIME SALARIES	\$ 38,050	\$ 67,911	\$ 80,000	\$ 90,000	\$ 90,000
	\$ 1,382,808	\$ 2,205,335	\$ 2,315,000	\$ 2,320,000	\$ 2,450,000
<u>CONTRACTUAL SERVICES</u>					
6120 PRINTING	\$ 1,254	\$ 3,450	\$ 4,500	\$ 3,500	\$ 4,500
6130 EQUIPMENT MAINTENANCE	\$ 29,008	\$ 41,775	\$ 52,000	\$ 48,000	\$ 55,500
6140 PROFESSIONAL SERVICES	\$ 34,549	\$ 34,423	\$ 39,000	\$ 35,000	\$ 37,500
6155 DATA SYSTEMS	\$ 5,719	\$ 2,343	\$ 3,900	\$ 3,000	\$ 4,000
6190 OUTSIDE SERVICES	\$ 15,918	\$ 20,216	\$ 12,000	\$ 6,000	\$ -
	\$ 86,448	\$ 102,207	\$ 111,400	\$ 95,500	\$ 101,500
<u>COMMODITIES</u>					
6230 MAINTENANCE MATERIALS	\$ 12,824	\$ 19,927	\$ 22,000	\$ 20,000	\$ 23,000
	\$ 12,824	\$ 19,927	\$ 22,000	\$ 20,000	\$ 23,000
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 1,300	\$ 2,015	\$ 2,900	\$ 2,900	\$ 3,000
6320 VEHICLE EXPENSE	\$ 105,059	\$ 155,180	\$ 153,300	\$ 170,000	\$ 182,100
6330 PROFESSIONAL DEVELOPMENT	\$ 17,759	\$ 24,561	\$ 35,000	\$ 32,000	\$ 35,500
6340 PUBLICATIONS	\$ 160	\$ 545	\$ 1,000	\$ 750	\$ 1,000
6360 UNIFORMS	\$ 16,547	\$ 19,447	\$ 27,000	\$ 22,000	\$ 28,000
6386 MINOR EQUIPMENT	\$ 2,725	\$ 6,098	\$ 8,000	\$ 5,500	\$ 8,000
6390 BUSINESS EXPENSES	\$ 4,658	\$ 7,657	\$ 10,500	\$ 11,000	\$ 11,500
	\$ 148,208	\$ 215,503	\$ 237,700	\$ 244,150	\$ 269,100
<u>CAPITAL OUTLAY</u>					
6410 MOTOR EQUIPMENT	\$ 88,036	\$ 70,337	\$ 105,000	\$ 105,000	\$ 155,000
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
6440 OTHER EQUIPMENT	\$ 5,038	\$ 29,737	\$ 32,200	\$ 20,000	\$ 45,500
	\$ 93,074	\$ 100,074	\$ 137,200	\$ 125,000	\$ 200,500
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 1,723,362</b>	<b>\$ 2,643,046</b>	<b>\$ 2,823,300</b>	<b>\$ 2,804,650</b>	<b>\$ 3,044,100</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6120 Printing</b>		
Accreditation Standards	\$ 400	\$ 400
Case Reports & Forms	\$ 400	\$ 400
Parking and Warning Tickets	\$ 1,000	\$ 1,000
Traffic Citations	\$ 2,700	\$ 2,700
Total	\$ 4,500	\$ 4,500
<b>6130 Equipment Maintenance</b>		
Audio & Emergency Lighting Maintenance	\$ 2,500	\$ 3,000
Breath Testing Device/A.E.D.'s/Fingerprinting	\$ 2,500	\$ 2,500
Computer-Aided Dispatch/Records System Support	\$ 10,000	\$ 10,000
Firearms Maintenance	\$ 1,000	\$ 1,000
In-Car Video Cameras	\$ 4,000	\$ 4,000
Live Scan maintenance	\$ 3,000	\$ 6,000
Miscellaneous Office Equipment	\$ 1,000	\$ 1,000
Mobile Data Terminals	\$ 10,000	\$ 10,000
Overweight Truck Scales Certification	\$ 1,000	\$ 1,000
Radar Units	\$ 1,000	\$ 1,000
Traffic Counters	\$ 1,000	\$ 1,000
UHF and VHF Local Maintenance	\$ 10,000	\$ 10,000
UHF Network Maintenance & Fees	\$ 5,000	\$ 5,000
Total	\$ 52,000	\$ 55,500
<b>6140 Professional Services</b>		
Animal Control Services	\$ 1,500	\$ 1,500
Crime Laboratory Assessment	\$ 13,000	\$ 13,000
Illinois Public Safety Agency Network (IPSAN)	\$ 9,500	\$ 7,000
Lake County Metropolitan Enforcement Group	\$ 15,000	\$ 15,000
Law Enforcement Air Support	\$ -	\$ 1,000
Total	\$ 39,000	\$ 37,500
<b>6155 Data Systems</b>		
Law Enforcement Software Consulting & Programming	\$ 1,000	\$ 1,000
Live Scan Data Transmission	\$ 1,400	\$ 1,500
Miscellaneous Software for Evidence & Records	\$ 1,500	\$ 1,500
Total	\$ 3,900	\$ 4,000
<b>6190 Outside Services</b>		
Crossing Guards	\$ 12,000	\$ -
<b>6230 Maintenance Materials</b>		
Breath Testing Supplies/A.E.D. Supplies	\$ 1,750	\$ 1,750
Evidence Collection/Fingerprinting	\$ 3,500	\$ 3,500
Film & Developing	\$ 1,000	\$ 1,000
Firearms Ammunition	\$ 8,000	\$ 8,000
Flares & Safety Equipment	\$ 1,200	\$ 1,200
Identi-Kit Lease/Upgrade	\$ 700	\$ 700
Portable Radio Batteries/Microphones/Antennas	\$ 3,500	\$ 3,500
Rechargeable Flashlight Parts	\$ 500	\$ 500
Traffic Accident Reconstruction Equipment	\$ 850	\$ 850
Video Recording Tapes and DVDs	\$ 1,000	\$ 1,000
Village ID System	\$ -	\$ 1,000
Total	\$ 22,000	\$ 23,000

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6310 Memberships</b>		
Emergency Management Coordinating Council	\$ 60	\$ 60
FBI National Academy Associates	\$ 100	\$ 100
Illinois Association of Chiefs of Police	\$ 200	\$ 200
Illinois Crime Prevention Association	\$ 100	\$ 100
Illinois DARE Officers Association	\$ 100	\$ 100
Illinois FBI National Academy Associates	\$ 50	\$ 50
Illinois Juvenile Officials	\$ 60	\$ 60
Illinois Police Accreditation Coalition	\$ 100	\$ 100
International Association of Chiefs of Police	\$ 150	\$ 150
International Police Bike Association	\$ 100	\$ 100
Lake County Chiefs of Police Association	\$ 75	\$ 75
Lake County Major Crimes Task Force	\$ 500	\$ 500
Miscellaneous Memberships	\$ 600	\$ 750
National DARE Officers Association	\$ 75	\$ 75
National Field Training Officers Association (2 officers)	\$ 130	\$ 130
Northern Illinois Police Alarm System/ ILEAS	\$ 450	\$ 450
<b>Total</b>	<b>\$ 2,850</b>	<b>\$ 3,000</b>
<b>6330 Professional Development</b>		
Buffalo Grove Rifle Range	\$ -	\$ 500
Certified Training Courses, Seminars and Conferences	\$ 14,000	\$ 14,000
Highland Park Firearms Training Center	\$ 2,500	\$ 2,500
NIPAS Emergency Services Team Training	\$ 3,500	\$ 3,500
NIPAS Mobile Field Force Training	\$ 1,500	\$ 1,500
North East Multi-Regional Training	\$ 3,000	\$ 3,000
Northwestern Staff & Command-Executive Management	\$ 3,000	\$ 3,000
Tuition Reimbursement	\$ 5,000	\$ 5,000
Vehicle Crash Reconstruction	\$ 2,500	\$ 2,500
<b>Total</b>	<b>\$ 35,000</b>	<b>\$ 35,500</b>
<b>6360 Uniforms</b>		
Body Armor Replacements	\$ 4,000	\$ 5,000
Jacket Replacements	\$ 1,000	\$ 1,000
NIPAS Uniforms	\$ 500	\$ 500
Replacement Uniforms	\$ 12,500	\$ 12,500
Uniform Cleaning	\$ 9,000	\$ 9,000
<b>Total</b>	<b>\$ 27,000</b>	<b>\$ 28,000</b>
<b>6386 Minor Equipment</b>		
Firearm Replacements	\$ 2,000	\$ 2,000
Minor Office and Vehicle Equipment	\$ 2,500	\$ 2,500
Officer Personal Safety Equipment	\$ 3,500	\$ 3,500
<b>Total</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>6390 Business Expense</b>		
Community Oriented Awareness & Prevention Programs	\$ 4,000	\$ 4,000
Lake County Gun Buy-Back Program	\$ 500	\$ 500
Lincolnshire Explorer Post Operations & Supplies	\$ 2,000	\$ 2,000
Meeting Expenses, Vehicle Titles/Plates, Other Misc. Expenses	\$ 3,000	\$ 4,000
NIPAS Officer Testing	\$ 1,000	\$ 1,000
<b>Total</b>	<b>\$ 10,500</b>	<b>\$ 11,500</b>

**This page left intentionally blank.**

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

- Building
- Property Maintenance
- Landscape and Tree Preservation
- Sign Control
- Subdivision
- Zoning

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

**Significant Goals/Objectives**

- Review and update the zoning code to ensure consistency with current Village goals and policies and user-friendly format (Village Board directed goal)
- Continue the evaluation of properties identified by the Mayor and Board of Trustees as desirable for annexation and initiate annexation proceedings (Village Board directed goal)
- Conduct a comprehensive review of all commercial signage in the Village to determine compliance with the newly revised Sign Code (Village Board directed goal)
- Conduct a review of the 2001 Comprehensive Plan and prepare an amendment, as necessary, to effectively guide growth and development of the Village (Village Board directed goal)
- Develop updated distribution materials and brochures to assist in explaining processes for Building and Planning requests
- Develop distribution materials to attract and retain successful, revenue generating businesses

**Capital Projects**

- None

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ 275,033	\$ 460,378	\$ 500,000	\$ 499,000	\$ 532,000
Contractual Services	\$ 3,817	\$ 14,571	\$ 75,400	\$ 112,900	\$ 59,100
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 23,372	\$ 27,019	\$ 34,800	\$ 30,600	\$ 34,800
Capital Outlay	\$ -	\$ -	\$ 20,000	\$ 20,500	\$ -
<b>TOTAL</b>	<b>\$ 302,222</b>	<b>\$ 501,968</b>	<b>\$ 630,200</b>	<b>\$ 663,000</b>	<b>\$ 625,900</b>

Staffing (Full Time Equivalents)	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Director of Community Development	0.00	1.00	1.00	1.00	1.00
Planning Manager	1.00	0.00	0.00	0.00	0.00
Development Manager	1.00	0.00	0.00	0.00	0.00
Planner	1.00	2.00	2.00	2.00	2.00
Chief Building Code Administrator	1.00	1.00	1.00	1.00	1.00
Building Inspector	0.75	0.75	0.75	1.00	1.00
Property Maintenance Inspector	0.50	0.75	0.75	0.75	0.75
Building Permits Clerk	0.00	0.50	0.50	0.50	0.50
Secretary	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>6.25</b>	<b>7.00</b>	<b>7.00</b>	<b>7.25</b>	<b>7.25</b>

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Zoning Board Development Reviews	14	19	15	14	15
Architectural Review Board Reviews	17	17	15	15	15
Number of Plan Reviews	n/a	750	725	900	750
Building Permits Issued	340	435	475	400	425
Number of Inspections	n/a	1331	1,200	1,200	1,200
Valuation (In thousands)	\$24,923	\$88,421	\$80,000	\$105,000	\$95,000
No. of New Com/Office/Warehouse Buildings	2	1	9	3	1
No. of New Housing Units	134	285	278	145	53
Sq. Ft. New Com Bldgs (In thousands)	51	31	112	0	0
Sq. Ft. New Office/Warehouse Bldg (In thous)	0	0	178	268	0

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 08-DISBURSEMENTS/COMMUNITY DEVELOPMENT**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 263,459	\$ 434,262	\$ 485,000	\$ 475,000	\$ 512,000
6020 OVERTIME SALARIES	\$ 11,574	\$ 26,116	\$ 15,000	\$ 24,000	\$ 20,000
	\$ 275,033	\$ 460,378	\$ 500,000	\$ 499,000	\$ 532,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6120 PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -
6130 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
6140 PROFESSIONAL SERVICES	\$ 3,319	\$ 1,831	\$ 60,000	\$ 101,000	\$ 45,000
6150 LEGAL NOTICES	\$ 175	\$ 203	\$ 400	\$ 300	\$ 400
6190 OUTSIDE SERVICES	\$ 323	\$ 12,537	\$ 15,000	\$ 11,600	\$ 13,700
	\$ 3,817	\$ 14,571	\$ 75,400	\$ 112,900	\$ 59,100
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 13,325	\$ 14,710	\$ 15,000	\$ 14,800	\$ 15,000
6320 VEHICLE EXPENSE	\$ 2,781	\$ 4,300	\$ 4,400	\$ 5,000	\$ 5,200
6330 PROFESSIONAL DEVELOPMENT	\$ 2,763	\$ 2,729	\$ 7,700	\$ 4,800	\$ 7,700
6340 PUBLICATIONS	\$ 696	\$ 2,005	\$ 1,100	\$ 700	\$ 900
6370 BOARDS & COMMISSIONS	\$ -	\$ -	\$ 500	\$ 200	\$ 500
6390 BUSINESS EXPENSES	\$ 3,807	\$ 3,275	\$ 6,100	\$ 5,100	\$ 5,500
	\$ 23,372	\$ 27,019	\$ 34,800	\$ 30,600	\$ 34,800
<b><u>CAPITAL OUTLAY</u></b>					
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ 20,000	\$ 20,500	\$ -
	\$ -	\$ -	\$ 20,000	\$ 20,500	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 302,222</b>	<b>\$ 501,968</b>	<b>\$ 630,200</b>	<b>\$ 663,000</b>	<b>\$ 625,900</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6140 Professional Services</b>		
Ordinance Consultant	\$ 10,000	\$ 45,000
Special Census	\$ 50,000	\$ -
<b>Total</b>	<b>\$ 60,000</b>	<b>\$ 45,000</b>
<b>6190 Outside Services</b>		
Photography & Reproduction	\$ 350	\$ 300
Village Map Framing	\$ 600	\$ 400
Village Shop and Dine Map & Guide	\$ 14,000	\$ 13,000
<b>Total</b>	<b>\$ 14,950</b>	<b>\$ 13,700</b>
<b>6310 Memberships</b>		
American Institute of Architects	\$ 750	\$ 750
American Institute of Certified Planners	\$ 120	\$ 120
American Planning Association (3)	\$ 800	\$ 900
Architecture License	\$ 80	\$ 90
Association of Licensed Architects	\$ 120	\$ 120
Illinois Association of Code Enforcement (3)	\$ 75	\$ 75
Illinois Tax Increment Finance Association	\$ 425	\$ 400
International Code Council (2)	\$ 120	\$ 120
International Council of Shopping Centers	\$ 150	\$ 150
Lake County Convention and Visitors Bureau	\$ 10,000	\$ 10,000
Lake County Partners	\$ 1,350	\$ 1,350
National Council Architectural Registration Board	\$ 175	\$ 200
National Fire Protection Association	\$ 150	\$ 150
Northwest Building Officials & Code Administrators (3)	\$ 75	\$ 75
Urban Land Institute (2)	\$ 500	\$ 500
<b>Total</b>	<b>\$ 14,890</b>	<b>\$ 15,000</b>
<b>6330 Professional Development</b>		
Building Conferences & Seminars	\$ 2,500	\$ 2,500
Building Inspector Training	\$ 1,000	\$ 1,000
Planner Training & Tuition Reimbursement	\$ 1,000	\$ 1,000
Planning Conferences, Seminars, Workshops	\$ 3,200	\$ 3,200
<b>Total</b>	<b>\$ 7,700</b>	<b>\$ 7,700</b>
<b>6340 Publications</b>		
American Planning Association Publications (APA)	\$ 300	\$ 250
Building Code Reference Materials	\$ 200	\$ 150
Professional Reference Materials	\$ 600	\$ 500
<b>Total</b>	<b>\$ 1,100</b>	<b>\$ 900</b>
<b>6370 Boards and Commissions</b>		
Architectural Review Board, Zoning Board	\$ 500	\$ 500
<b>6390 Business Expense</b>		
Economic Development - Conferences and Trade Shows	\$ 1,650	\$ 1,650
Economic Development - Promotional Material	\$ 2,000	\$ 1,500
Equipment & Clothing	\$ 700	\$ 550
Miscellaneous	\$ 1,700	\$ 1,800
<b>Total</b>	<b>\$ 6,050</b>	<b>\$ 5,500</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

- Enforce the Tree Preservation Ordinance
- 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
- Continue to refine and develop the Property Landscape Awards Program
- Conduct a comprehensive review of all landscaping associated with office and commercial signage in the
- Village to determine compliance with the newly revised Sign Code (Village Board directed goal)

**Capital Projects**

- None

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ 40,469	\$ 60,062	\$ 64,000	\$ 64,600	\$ 73,200
Contractual Services	\$ 38,029	\$ 52,311	\$ 83,500	\$ 79,800	\$ 141,500
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 3,572	\$ 5,199	\$ 6,500	\$ 6,850	\$ 7,300
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 82,070</b>	<b>\$ 117,572</b>	<b>\$ 154,000</b>	<b>\$ 151,250</b>	<b>\$ 222,000</b>

**Staffing (Full Time Equivalents)**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Village Forester	1.00	1.00	1.00	1.00	1.00
Forestry Intern	0.00	0.00	0.00	0.00	0.25
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.25</b>

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Parkway Trees Planted	77	79	discont.	discont.	discont.
Parkway Trees Trimmed	80	95	discont.	discont.	discont.
Other Trees/Shrubs Planted	105	90	discont.	discont.	discont.
Trees Removed	70	85	100	90	100
Trees Planted	n/a	87	180	110	120
Trees Trimmed	n/a	110	500	480	500
Acres Sprayed (Gypsy Moth)	n/a	95	160	160	720

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

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

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 38,488	\$ 58,517	\$ 62,000	\$ 62,000	\$ 71,000
6020 OVERTIME SALARIES	\$ 1,981	\$ 1,545	\$ 2,000	\$ 2,600	\$ 2,200
	\$ 40,469	\$ 60,062	\$ 64,000	\$ 64,600	\$ 73,200
<b><u>CONTRACTUAL SERVICES</u></b>					
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ 2,500	\$ 2,300	\$ 2,500
6190 OUTSIDE SERVICES	\$ 38,029	\$ 52,311	\$ 81,000	\$ 77,500	\$ 139,000
	\$ 38,029	\$ 52,311	\$ 83,500	\$ 79,800	\$ 141,500
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 220	\$ -	\$ 500	\$ 500	\$ 500
6320 VEHICLE EXPENSE	\$ 2,780	\$ 4,300	\$ 4,400	\$ 5,000	\$ 5,200
6330 PROFESSIONAL DEVELOPMENT	\$ 243	\$ 699	\$ 1,000	\$ 900	\$ 1,000
6340 PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
6360 UNIFORMS	\$ 242	\$ -	\$ -	\$ -	\$ -
6386 MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6390 BUSINESS EXPENSE	\$ 87	\$ 200	\$ 600	\$ 450	\$ 600
	\$ 3,572	\$ 5,199	\$ 6,500	\$ 6,850	\$ 7,300
<b><u>CAPITAL OUTLAY</u></b>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 82,070</b>	<b>\$ 117,572</b>	<b>\$ 154,000</b>	<b>\$ 151,250</b>	<b>\$ 222,000</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6140 Professional Services</b>		
Tree Inventory Software Subscription	\$ 2,500	\$ 2,500
	\$ 2,500	\$ 2,500
<b>6190 Outside Services</b>		
Emergency Tree Removal	\$ 5,000	\$ 5,000
Plant Health Care	\$ 2,000	\$ 2,000
Gypsy Moth/Emerald Ash Borer Control	\$ 14,000	\$ 72,000
Hazardous & Diseased Tree Removal	\$ 20,000	\$ 20,000
Reforestation	\$ 20,000	\$ 20,000
Right-of-Way Tree Pruning	\$ 20,000	\$ 20,000
<b>Total</b>	\$ 81,000	\$ 139,000
<b>6310 Memberships</b>		
American Forests	\$ 25	\$ 25
Chicago Botanic Garden Membership	\$ 60	\$ 60
Illinois Arborist Association	\$ 50	\$ 50
International Society of Arborists	\$ 105	\$ 105
Morton Arboretum Membership	\$ 100	\$ 100
National Arbor Day Foundation	\$ 20	\$ 20
Society of American Foresters	\$ 80	\$ 80
Society of Municipal Arborists	\$ 60	\$ 60
<b>Total</b>	\$ 500	\$ 500
<b>6330 Professional Development</b>		
Forestry Seminars & Related Publications	\$ 700	\$ 700
International Society of Arborists (ISA) Conference	\$ 300	\$ 300
<b>Total</b>	\$ 1,000	\$ 1,000
<b>6390 Business Expenses</b>		
Equipment & Clothing	\$ 250	\$ 250
Miscellaneous	\$ 350	\$ 350
<b>Total</b>	\$ 600	\$ 600

Village of Lincolnshire 2009 Annual Budget

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

- Provide high quality employee benefits at the lowest possible cost
- Secure necessary amounts of general operating insurance at the least possible cost
- Account for all overhead expenditures in common costs
- Publish twelve monthly newsletters for distribution to all Village residents and businesses
- Continue to convert paper records to digital format (Village Board directed goal)
- Develop a comprehensive data processing equipment replacement program
- Monitor the reconfigured telephone services charges based on the new telecommunications system
- Conduct a comprehensive review of the Village's website and make appropriate changes

**Capital Projects**

- Data Processing Replacement*	\$ 21,900
- Audio/Visual Equipment Replacement*	\$ 6,500
	\$ 28,400

\*Multiple Funds/Divisions

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

General Fund	Finance				01-12 Insurance/Common Expenses
Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	<b>Budget 2009</b>
Personal Services	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Contractual Services	\$ 791,673	\$ 1,247,815	\$ 1,231,100	\$ 1,175,500	\$ 1,110,900
Commodities	\$ 11,722	\$ 17,416	\$ 16,200	\$ 16,000	\$ 16,200
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 13,783	\$ 30,224	\$ 32,600	\$ 30,000	\$ 28,400
<b>TOTAL</b>	\$ 817,178	\$ 1,295,455	\$ 1,280,900	\$ 1,221,500	\$ 1,156,500

**Staffing (Full Time Equivalents)**

No staff is funded through this account

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	<b>Budget 2009</b>
No. Employees Insured	75	75	75	75	76
No. Prop/Liability Insurance Claims Handled	8	20	10	12	10
% of Gen Insurance to Operating Expenses	3.30%	3.39%	2.99%	2.65%	2.49%

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

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

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<u>PERSONAL SERVICES</u>					
6030 UNEMPLOYMENT CLAIMS	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 43,873	\$ 55,543	\$ 57,600	\$ 56,000	\$ 55,800
6120 PRINTING	\$ 20,177	\$ 36,298	\$ 40,500	\$ 41,000	\$ 42,800
6155 DATA SYSTEMS	\$ 37,165	\$ 53,728	\$ 60,700	\$ 58,000	\$ 60,900
6160 POSTAGE	\$ 18,563	\$ 27,873	\$ 31,500	\$ 31,000	\$ 31,500
6170 DUPLICATING	\$ 10,166	\$ 20,733	\$ 16,200	\$ 16,000	\$ 16,200
6187 MEDICAL INSURANCE	\$ 463,101	\$ 757,499	\$ 750,000	\$ 730,000	\$ 654,000
6188 GENERAL INSURANCE	\$ 189,337	\$ 281,230	\$ 260,000	\$ 230,000	\$ 235,100
6189 PROPERTY DEDUCTIBLES	\$ 2,000	\$ 2,500	\$ 2,000	\$ 1,500	\$ 2,000
6190 OUTSIDE SERVICES	\$ 7,291	\$ 12,411	\$ 12,600	\$ 12,000	\$ 12,600
	\$ 791,673	\$ 1,247,815	\$ 1,231,100	\$ 1,175,500	\$ 1,110,900
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 11,722	\$ 17,416	\$ 16,200	\$ 16,000	\$ 16,200
	\$ 11,722	\$ 17,416	\$ 16,200	\$ 16,000	\$ 16,200
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ 13,783	\$ 30,224	\$ 32,600	\$ 30,000	\$ 28,400
6430 CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 13,783	\$ 30,224	\$ 32,600	\$ 30,000	\$ 28,400
<b>TOTAL DISBURSEMENTS</b>	\$ 817,178	\$ 1,295,455	\$ 1,280,900	\$ 1,221,500	\$ 1,156,500

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

		Budget 2008	Budget 2009	Gen. Fund	W/S Fund
6110	<b>Telecommunications</b>	90%-10%	\$ 64,000	\$ 62,000	\$ 55,800 \$ 6,400
6120	<b>Printing</b>				
	Budget, Forms, Special Mailings		\$ 3,000	\$ 3,000	
	Letterhead Supplies		\$ 3,500	\$ 3,500	
	Lincolnshire Letter, 12 Issues		\$ 38,000	\$ 41,000	
	Total	90%-10%	\$ 44,500	\$ 47,500	\$ 42,800 \$ 4,700
6155	<b>Data Systems</b>				
	Internet/E-mail		\$ 11,700	\$ 11,700	
	Maintenance/Replacement Parts		\$ 5,500	\$ 5,500	
	Software Upgrades/Licensing/Network		\$ 11,500	\$ 11,000	
	Technical Support		\$ 35,900	\$ 36,700	
	Training		\$ 2,800	\$ 2,800	
	Total	90%-10%	\$ 67,400	\$ 67,700	\$ 60,900 \$ 6,800
6160	<b>Postage</b>		\$ 35,000	\$ 35,000	\$ 31,500 \$ 3,500
6170	<b>Duplicating</b>		\$ 18,000	\$ 18,000	\$ 16,200 \$ 1,800
6187	<b>Medical Premiums</b>				
	Dental Premiums		\$ 68,000	\$ 68,000	
	Life/ADD Premiums		\$ 12,000	\$ 12,000	
	Medical Premiums		\$ 975,000	\$ 825,000	
	Subtotal:		\$ 1,055,000	\$ 905,000	
	Employee Contrib.	2007 2008	\$ (71,000)	\$ (67,500)	
	WS Fund Portion	11% 11%	\$ (108,240)	\$ (92,125)	
	VM Fund Portion	3% 3%	\$ (29,520)	\$ (25,125)	
	E911 Fund Portion	8% 8%	\$ (78,720)	\$ (67,000)	
	Total GF	78% 78%	\$ 767,520	\$ 653,250	
6188	<b>General Premiums</b>				
	General Insurance Package Premium		\$ 397,000	\$ 357,200	
	High Excess Liability Pool (HELP)		\$ 20,500	\$ 20,500	
	National Flood Insurance		\$ 1,300	\$ 1,500	
	Subtotal		\$ 418,800	\$ 379,200	
	WS Fund Portion	28% 28%	\$ (117,264)	\$ (106,176)	
	VM Fund Portion	6% 6%	\$ (25,128)	\$ (22,752)	
	E911 Fund Portion	4% 4%	\$ (16,752)	\$ (15,168)	
	Total	62% 62%	\$ 259,656	\$ 235,104	
6190	<b>Outside Services</b>				
	Public Meeting Webcasting		\$ 4,500	\$ 4,500	
	Records Storage Conversion		\$ 3,000	\$ 3,000	
	Village Notification System		\$ 6,500	\$ 6,500	
	Total	90%-10%	\$ 14,000	\$ 14,000	\$ 12,600 \$ 1,400
6210	<b>Office Supplies</b>	90%-10%	\$ 18,000	\$ 18,000	\$ 16,200 \$ 1,800

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

- Continue to update the Public Works manual using the Public Works Accreditation Standards as guidelines
- Continue to develop the GIS program including aerial photography
- Continue addressing the issues facing Route 22, specifically the Tollway Improvement and the Milwaukee Ave intersection improvement
- Assist Village Departments in the development of the downtown
- Research and evaluate programs and services related to sustainable communities and green initiatives (Village Board directed goal)
- Undertake a comprehensive evaluation of the existing performance indicators and adopt revisions as necessary to effectively measure the performance of the Department (Village Board directed goal)
- Review the organization of the Public Works Department to address the emerging issues of environmental stewardship and recommend changes, if necessary, for the long-term success(Village Board directed goal)
- Conduct annual exercise and evaluations of the Village's Emergency Response Plan (Village Board directed goal)
- Investigate additional methods and alternatives to improve municipal operations with "green" initiatives which are economically and environmentally sound through education, research and evaluation evaluation

**Capital Projects**

- None

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ 118,880	\$ 183,427	\$ 196,000	\$ 195,900	\$ 201,000
Contractual Services	\$ 64,406	\$ 59,626	\$ 102,300	\$ 76,200	\$ 80,300
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 6,969	\$ 9,812	\$ 14,000	\$ 13,900	\$ 16,200
Capital Outlay	\$ 7,222	\$ 96,915	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 197,477</b>	<b>\$ 349,780</b>	<b>\$ 312,300</b>	<b>\$ 286,000</b>	<b>\$ 297,500</b>

**Staffing (Full Time Equivalents)**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Director of Public Works	0.25	0.25	0.25	0.25	0.25
Village Engineer	0.75	0.75	0.75	0.00	0.00
Engineering Supervisor	0.00	0.00	0.00	0.75	0.75
Engineering Inspector	0.25	0.25	0.25	0.75	0.75
Assistant to the Director of Public Works	0.25	0.25	0.25	0.25	0.25
Intern	0.25	0.25	0.25	0.25	0.00
Secretary	0.75	0.75	0.75	0.75	0.75
Total	2.50	2.50	2.50	3.00	2.75

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Engineering Permits	91	152	135	135	140
Plan Reviews	133	359	255	310	300
Project Inspections	267	318	475	245	400

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

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

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 118,506	\$ 182,695	\$ 195,000	\$ 195,000	\$ 189,000
6020 OVERTIME SALARIES	\$ 374	\$ 732	\$ 1,000	\$ 900	\$ 12,000
	<u>\$ 118,880</u>	<u>\$ 183,427</u>	<u>\$ 196,000</u>	<u>\$ 195,900</u>	<u>\$ 201,000</u>
<b><u>CONTRACTUAL SERVICES</u></b>					
6130 EQUIPMENT MAINTENANCE	\$ 100	\$ 173	\$ 300	\$ 300	\$ 300
6140 PROFESSIONAL SERVICES	\$ 62,310	\$ 57,183	\$ 100,000	\$ 73,500	\$ 78,000
6150 LEGAL NOTICES	\$ 1,715	\$ 1,690	\$ 1,500	\$ 1,500	\$ 1,500
6190 OUTSIDE SERVICES	\$ 281	\$ 580	\$ 500	\$ 900	\$ 500
	<u>\$ 64,406</u>	<u>\$ 59,626</u>	<u>\$ 102,300</u>	<u>\$ 76,200</u>	<u>\$ 80,300</u>
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 982	\$ 1,060	\$ 1,700	\$ 1,700	\$ 1,700
6320 VEHICLE EXPENSE	\$ 2,400	\$ 3,600	\$ 4,800	\$ 4,800	\$ 6,000
6330 PROFESSIONAL DEVELOPMENT	\$ 1,865	\$ 2,786	\$ 4,000	\$ 4,000	\$ 5,000
6340 PUBLICATIONS	\$ 512	\$ 103	\$ 300	\$ 200	\$ 300
6390 BUSINESS EXPENSES	\$ 1,210	\$ 2,263	\$ 3,200	\$ 3,200	\$ 3,200
	<u>\$ 6,969</u>	<u>\$ 9,812</u>	<u>\$ 14,000</u>	<u>\$ 13,900</u>	<u>\$ 16,200</u>
<b><u>CAPITAL OUTLAY</u></b>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ 7,222	\$ 96,915	\$ -	\$ -	\$ -
	<u>\$ 7,222</u>	<u>\$ 96,915</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 197,477</b>	<b>\$ 349,780</b>	<b>\$ 312,300</b>	<b>\$ 286,000</b>	<b>\$ 297,500</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6140 Professional Services</b>		
Geographic Information System Services	\$ 60,000	\$ 65,000
Miscellaneous Engineering	\$ 13,000	\$ 11,500
NPDES Annual Permit Fee	\$ 1,000	\$ 1,000
Parks and Recreation Survey	\$ 25,000	\$ -
Public Works Standards	\$ 1,000	\$ 500
Total	\$ 100,000	\$ 78,000
<b>6310 Memberships</b>		
American Public Works Association	\$ 200	\$ 200
American Society of Civil Engineers	\$ 300	\$ 300
American Society of Floodplain Managers	\$ 100	\$ 100
Chicago Wilderness	\$ 500	\$ 500
Friends of the Chicago River	\$ 250	\$ 250
Lake County Emergency Management Service	\$ 100	\$ 100
Miscellaneous	\$ 150	\$ 150
Upper Des Plaines River Ecosystem Partnership	\$ 100	\$ 100
Total	\$ 1,700	\$ 1,700
<b>6320 Vehicle Expense</b>		
Two Thirds of Two Monthly Vehicle Allowances	\$ 4,800	\$ 6,000
<b>6330 Professional Development</b>		
American Public Works Association Conference	\$ 1,000	\$ 1,000
Clerical Training	\$ 500	\$ 500
Miscellaneous Seminars	\$ 500	\$ 1,500
Professional Engineer Continuing Education/IPSI	\$ 2,000	\$ 2,000
Total	\$ 4,000	\$ 5,000

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

- Continue compliance with the National Pollution Discharge Elimination System (NPDES) mandate
- Perform catch basin improvements to the storm sewer system north of Route 22, east of Riverwoods Road
- Continue the Village corridor enhancement program (Village Board directed goal)
- Solicit bids to investigate alternative pavement construction and complete the rehabilitation of Schelter Road (Village Board directed goal)
- Develop a long-term maintenance program for stormwater detention basins and drainage ditches (Village Board directed goal)

**Capital Projects**

- Vehicle Rehabilitation	\$ 4,000
- Five Ton Truck Replacement (252)*	\$ 100,000
- One Ton Truck Replacement (232)	\$ 75,000
- Leaf Loading Machine Replacement	\$ 45,000
- Sewer Flusher Replacement*	\$ 55,000
- Street Sweeper Rehabilitation	\$ 30,000
- Street Resurfacing*	\$ 219,000
- Storm Sewer System Repairs	\$ 40,000
- Schelter Road Reconstruction	\$ 2,050,000
- Lincolnshire Drive Valve Repair	\$ 8,000
- Pavement Striping	\$ 10,000
- Route 22 Improvements (East)	\$ 272,000
- Des Plaines River Gauge	\$ 2,000
	<u>\$ 2,910,000</u>

\*Multiple Funds/Divisions

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ 226,010	\$ 381,355	\$ 372,000	\$ 390,000	\$ 385,000
Contractual Services	\$ 158,684	\$ 202,227	\$ 189,000	\$ 213,000	\$ 240,000
Commodities	\$ 35,718	\$ 103,988	\$ 80,000	\$ 133,000	\$ 228,000
Other Charges	\$ 95,429	\$ 139,797	\$ 141,500	\$ 167,400	\$ 164,500
Capital Outlay	\$ 275,375	\$ 412,202	\$ 696,500	\$ 481,500	\$ 2,910,000
<b>TOTAL</b>	<b>\$ 791,216</b>	<b>\$ 1,239,569</b>	<b>\$ 1,479,000</b>	<b>\$ 1,384,900</b>	<b>\$ 3,927,500</b>

**Staffing (Full Time Equivalents)**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
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	4.00	4.00	4.00
Laborer	1.00	1.00	0.00	0.00	0.00
Public Works Clerk	0.25	0.25	0.25	0.25	0.25
Summer Laborer	0.25	0.25	0.25	0.25	0.25
<b>Total</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Streets cleaned-miles	575	620	550	327	200
Asphalt patching-tons	13	13	15	25	15
Catch basins cleaned	159	178	200	200	200
Snow events/Salt spread-tons	16/1058	31/1190	18/1000	20-1100	25-1200
Storm sewer repairs	61	63	75	80	80
Cubic yards of leaves collected	5,490	5,930	6,000	6,000	6,000
Service requests	410	393	400	440	450

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

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

ACCT DESCRIPTION	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 194,805	\$ 299,484	\$ 332,000	\$ 330,000	\$ 340,000
6020 OVERTIME SALARIES	\$ 31,205	\$ 81,871	\$ 40,000	\$ 60,000	\$ 45,000
	\$ 226,010	\$ 381,355	\$ 372,000	\$ 390,000	\$ 385,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6130 EQUIPMENT MAINTENANCE	\$ 554	\$ 2,720	\$ 2,000	\$ 2,000	\$ 2,000
6185 ELECTRIC UTILITIES	\$ 9,348	\$ 13,219	\$ 15,000	\$ 15,000	\$ 16,000
6190 OUTSIDE SERVICES	\$ 148,782	\$ 186,288	\$ 172,000	\$ 196,000	\$ 222,000
	\$ 158,684	\$ 202,227	\$ 189,000	\$ 213,000	\$ 240,000
<b><u>COMMODITIES</u></b>					
6230 MAINTENANCE MATERIALS	\$ 16,461	\$ 16,227	\$ 13,000	\$ 13,000	\$ 13,000
6231 REPAIR & RESTORATION	\$ 11,384	\$ 15,013	\$ 17,000	\$ 18,000	\$ 17,000
6235 CONSTRUCTION MATERIALS	\$ 1,132	\$ 1,339	\$ 3,000	\$ 3,000	\$ 3,000
6240 SNOW AND ICE CONTROL	\$ 6,741	\$ 71,409	\$ 47,000	\$ 99,000	\$ 195,000
	\$ 35,718	\$ 103,988	\$ 80,000	\$ 133,000	\$ 228,000
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ -	\$ 129	\$ 200	\$ 200	\$ 200
6320 VEHICLE EXPENSE	\$ 89,882	\$ 132,983	\$ 133,100	\$ 157,000	\$ 156,100
6330 PROFESSIONAL DEVELOPMENT	\$ 1,307	\$ 607	\$ 2,000	\$ 1,500	\$ 2,000
6360 UNIFORMS	\$ 2,710	\$ 3,336	\$ 3,500	\$ 2,500	\$ 3,500
6386 MINOR EQUIPMENT	\$ 1,020	\$ 2,242	\$ 2,000	\$ 5,500	\$ 2,000
6390 BUSINESS EXPENSES	\$ 510	\$ 500	\$ 700	\$ 700	\$ 700
	\$ 95,429	\$ 139,797	\$ 141,500	\$ 167,400	\$ 164,500
<b><u>CAPITAL OUTLAY</u></b>					
6410 MOTOR EQUIPMENT	\$ 39,456	\$ 3,884	\$ 233,500	\$ 38,500	\$ 179,000
6430 CAPITAL PROJECTS	\$ 234,363	\$ 311,817	\$ 388,000	\$ 382,000	\$ 2,601,000
6440 OTHER EQUIPMENT	\$ 1,556	\$ 96,501	\$ 75,000	\$ 61,000	\$ 130,000
	\$ 275,375	\$ 412,202	\$ 696,500	\$ 481,500	\$ 2,910,000
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 791,216</b>	<b>\$ 1,239,569</b>	<b>\$ 1,479,000</b>	<b>\$ 1,384,900</b>	<b>\$ 3,927,500</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6190 Outside Services</b>		
Compost Disposal (Leaves, Yard Waste)	\$ 65,000	\$ 55,000
Equipment Rental	\$ 500	\$ 500
Fall Brush Collection	\$ -	\$ 14,000
First Aid Supplies	\$ 500	\$ 500
Miscellaneous Disposal Fees	\$ 7,000	\$ 7,000
Mosquito Abatement	\$ 70,000	\$ 70,000
Parkway Restoration	\$ 1,500	\$ 1,500
Satellite Weather Center	\$ 3,500	\$ 3,500
Storm Sewer Cleaning	\$ 2,000	\$ 2,000
Street Repairs	\$ -	\$ 6,000
Street Sweeping	\$ -	\$ 40,000
Streetlight Repairs	\$ 2,000	\$ 2,000
Traffic Signal Maintenance	\$ 20,000	\$ 20,000
<b>Total</b>	<b>\$ 172,000</b>	<b>\$ 222,000</b>
<b>6230 Maintenance Materials</b>		
Leaf Bags	\$ 4,000	\$ 4,000
Road Maintenance Materials	\$ 2,000	\$ 2,000
Street Light Accessories	\$ 2,000	\$ 2,000
Street Maintenance Equipment	\$ 1,000	\$ 1,000
Street Sign Materials	\$ 3,000	\$ 3,000
Supplies - Cleaning, Paint, Safety, Fasteners	\$ 1,000	\$ 1,000
<b>Total</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>
<b>6231 Repair &amp; Restoration</b>		
Gravel & Sand	\$ 500	\$ 500
Parkway Restoration	\$ 1,000	\$ 1,000
Road Repair Materials	\$ 2,000	\$ 2,000
Storm Sewer Materials	\$ 1,000	\$ 1,000
Street Sign Frames	\$ 2,500	\$ 2,500
Streetscape Restoration Materials (Includes Cul-De-Sacs)	\$ 10,000	\$ 10,000
<b>Total</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>
<b>6235 Construction Material</b>		
Concrete & Supplies	\$ 500	\$ 500
Gravel & Sand	\$ 500	\$ 500
Lumber	\$ 500	\$ 500
Storm Sewer Construction Materials	\$ 1,000	\$ 1,000
Traffic Safety Materials	\$ 500	\$ 500
<b>Total</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
<b>6240 Snow &amp; Ice Control</b>		
Rock Salt and De-icing Materials	\$ 43,000	\$ 190,000
Sidewalk Ice Melt	\$ 1,000	\$ 1,000
Snow Plow Cutting Edges	\$ 3,000	\$ 4,000
<b>Total</b>	<b>\$ 47,000</b>	<b>\$ 195,000</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

- Monitor and evaluate the maintenance taking place in all Village parks
- Implement transportation corridor landscaping enhancements (Village Board directed goal)
- Continue implementation of the cul-de-sac maintenance plan

**Capital Projects**

- Spring Lake Park Improvements	\$	10,000
- Balzer Park Improvements	\$	20,000
- Olde Mill Park Improvements	\$	3,000
- Whytegate Park Improvements	\$	47,000
- Veterans Memorial	\$	4,000
- Corridor Enhancement Projects	\$	50,000
- Small Tractor Replacement	\$	30,000
- Riding Mower Snow Removal Kit	\$	20,000
- Walk Behind Aerator Replacement	\$	8,000
- Walk Behind Snow Blower Replacement	\$	2,500
- Athletic Field Mower Replacement	\$	<u>30,000</u>
	\$	224,500

\*Multiple Funds/Divisions

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ 359,539	\$ 542,710	\$ 570,000	\$ 567,000	\$ 594,000
Contractual Services	\$ 212,999	\$ 298,755	\$ 320,500	\$ 351,000	\$ 343,000
Commodities	\$ 36,989	\$ 51,768	\$ 60,000	\$ 49,000	\$ 60,000
Other Charges	\$ 73,470	\$ 108,302	\$ 109,100	\$ 125,200	\$ 125,500
Capital Outlay	\$ 112,737	\$ 396,575	\$ 436,000	\$ 246,500	\$ 224,500
<b>TOTAL</b>	<b>\$ 795,734</b>	<b>\$ 1,398,110</b>	<b>\$ 1,495,600</b>	<b>\$ 1,338,700</b>	<b>\$ 1,347,000</b>

**Staffing (Full Time Equivalents)**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
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
Assistant to the Director of Public Works	0.50	0.50	0.50	0.50	0.50
Parks Supervisor	0.00	0.00	1.00	1.00	1.00
General Maintenance-Parks	6.00	6.00	5.00	5.00	5.00
Gardener	0.25	0.25	0.25	0.25	0.25
Intern	0.25	0.25	0.25	0.25	0.25
Public Works Clerk	0.25	0.25	0.25	0.25	0.25
Summer Laborer	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Playground Inspect. Hrs.	194	188	200	190	200
Acres Maintained	311	313	313	313	313
Special Events Hours	569	541	550	550	530
No. of Perennials Planted	8,350	4,500	5,000	4,650	2,000
No. of Spring Bulbs Planted	4,300	2,000	4,000	0	3,000

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

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

ACCT DESCRIPTION	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 311,672	\$ 477,580	\$ 520,000	\$ 517,000	\$ 542,000
6020 OVERTIME SALARIES	\$ 47,867	\$ 65,130	\$ 50,000	\$ 50,000	\$ 52,000
	\$ 359,539	\$ 542,710	\$ 570,000	\$ 567,000	\$ 594,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6130 EQUIPMENT MAINTENANCE	\$ 1,645	\$ 293	\$ 1,500	\$ 1,000	\$ 1,500
6180 GAS UTILITIES	\$ 944	\$ 3,240	\$ 4,000	\$ 4,000	\$ 4,500
6185 ELECTRIC UTILITIES	\$ 31,434	\$ 35,423	\$ 40,000	\$ 38,000	\$ 40,000
6190 OUTSIDE SERVICES	\$ 178,976	\$ 259,799	\$ 275,000	\$ 308,000	\$ 297,000
	\$ 212,999	\$ 298,755	\$ 320,500	\$ 351,000	\$ 343,000
<b><u>COMMODITIES</u></b>					
6230 MAINTENANCE MATERIALS	\$ 32,272	\$ 44,408	\$ 49,000	\$ 40,000	\$ 49,000
6231 REPAIR & RESTORATION	\$ 2,979	\$ 3,708	\$ 6,000	\$ 4,000	\$ 6,000
6235 CONSTRUCTION MATERIALS	\$ 1,738	\$ 3,652	\$ 5,000	\$ 5,000	\$ 5,000
	\$ 36,989	\$ 51,768	\$ 60,000	\$ 49,000	\$ 60,000
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 190	\$ 1,035	\$ 800	\$ 800	\$ 800
6320 VEHICLE EXPENSE	\$ 65,913	\$ 97,507	\$ 97,600	\$ 115,000	\$ 114,500
6330 PROFESSIONAL DEVELOPMENT	\$ 1,914	\$ 1,426	\$ 3,000	\$ 2,500	\$ 3,000
6340 PUBLICATIONS	\$ 77	\$ 153	\$ 200	\$ 200	\$ 200
6360 UNIFORMS	\$ 3,165	\$ 5,909	\$ 5,000	\$ 4,000	\$ 5,000
6386 MINOR EQUIPMENT	\$ 1,598	\$ 1,825	\$ 2,000	\$ 2,000	\$ 1,500
6390 BUSINESS EXPENSES	\$ 613	\$ 447	\$ 500	\$ 700	\$ 500
	\$ 73,470	\$ 108,302	\$ 109,100	\$ 125,200	\$ 125,500
<b><u>CAPITAL OUTLAY</u></b>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ 86,174	\$ 309,860	\$ 364,000	\$ 192,500	\$ 134,000
6440 OTHER EQUIPMENT	\$ 26,563	\$ 86,715	\$ 72,000	\$ 54,000	\$ 90,500
6470 TRANSFER TO PARK DEVELOP	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 112,737	\$ 396,575	\$ 436,000	\$ 246,500	\$ 224,500
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 795,734</b>	<b>\$ 1,398,110</b>	<b>\$ 1,495,600</b>	<b>\$ 1,338,700</b>	<b>\$ 1,347,000</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6190 Outside Services</b>		
Equipment Rental	\$ 1,500	\$ 1,500
Fertilization	\$ 11,000	\$ 11,000
Landscape/Corridor Maintenance	\$ 122,000	\$ 142,000
Miscellaneous Disposal Fees	\$ 6,000	\$ 6,000
Natural Area Management	\$ 95,000	\$ 95,000
Park Irrigation & Electrical	\$ 10,000	\$ 12,000
Playground Safety Surface	\$ 8,000	\$ 8,000
Soil Analysis	\$ 500	\$ 500
Spring Lake Maintenance	\$ 4,000	\$ 4,500
Tennis Court Maintenance	\$ 2,000	\$ 1,500
Wildlife Management	\$ 15,000	\$ 15,000
<b>Total</b>	<b>\$ 275,000</b>	<b>\$ 297,000</b>
<b>6230 Maintenance Materials</b>		
Calcined Clay	\$ 500	\$ 500
Chemicals	\$ 3,000	\$ 3,000
Fertilizer	\$ 500	\$ 500
Grass Seed & Top Soil	\$ 3,000	\$ 3,000
Lighting Materials	\$ 1,000	\$ 1,000
Mulch	\$ 4,000	\$ 4,000
North Park	\$ 32,000	\$ 32,000
Paint & Supplies	\$ 500	\$ 500
Plantings	\$ 3,000	\$ 3,000
Sand	\$ 1,000	\$ 1,000
Tennis Court Windscreen Replacement	\$ 500	\$ 500
<b>Total</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>
<b>6231 Repair &amp; Restoration</b>		
Amenities Repair Materials	\$ 200	\$ 200
Landscape Restoration Materials	\$ 1,000	\$ 1,000
Miscellaneous Repair Supplies	\$ 300	\$ 300
Paint & Supplies	\$ 300	\$ 300
Plantings	\$ 3,000	\$ 3,000
Playground Safety Maintenance	\$ 1,200	\$ 1,200
<b>Total</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
<b>6235 Construction Material</b>		
Concrete	\$ 500	\$ 500
Lumber & Steel	\$ 1,000	\$ 1,000
Plantings	\$ 3,000	\$ 3,000
Sand & Gravel	\$ 500	\$ 500
<b>Total</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>6310 Memberships</b>		
Illinois Parks & Recreation Association	\$ 400	\$ 400
Sports Turf Managers Association	\$ 400	\$ 400
<b>Total</b>	<b>\$ 800</b>	<b>\$ 800</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

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

**Significant Goals/Objectives**

- Print the program directory three times during the year
- Continue to participate in the Lifeguard Exam Program
- Continue membership in the Special Recreation Association of Central Lake County
- Provide programming to enhance use of natural areas and interpretative opportunities
- Coordinate the Memorial Day Ceremony

**Capital Projects**

- None

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ 76,606	\$ 94,517	\$ 126,000	\$ 116,000	\$ 133,000
Contractual Services	\$ 224,070	\$ 234,020	\$ 223,000	\$ 218,000	\$ 251,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 10,889	\$ 10,674	\$ 14,000	\$ 10,400	\$ 13,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 311,565</b>	<b>\$ 339,211</b>	<b>\$ 363,000</b>	<b>\$ 344,400</b>	<b>\$ 397,000</b>

**Staffing (Full Time Equivalents)**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Assistant to the Director of Public Works	0.25	0.25	0.25	0.25	0.25
Recreation Supervisor	1.50	1.50	1.00	1.00	1.00
Recreation Associate	0.00	0.00	0.50	0.50	0.50
Lifeguard	1.25	1.25	1.25	1.25	1.25
Recreation Intern	0.25	0.25	0.25	0.25	0.25
Seasonal Recreation Workers	0.10	0.10	0.10	0.10	0.10
<b>Total</b>	<b>3.35</b>	<b>3.35</b>	<b>3.35</b>	<b>3.35</b>	<b>3.35</b>

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
No. of Patrons	2,178	2,877	3,000	3,250	3,500
No. of Season Tags	427	447	450	400	450
No. of Daily Tags	949	1,226	1200	1,300	1300
Swimming Days	86	84	85	85	84
Total Revenues	\$6,841	\$9,943	\$10,200	\$9,200	\$11,500
No. of Recreational Programs	345	194	170	232	240
No. of Participants	859	560	500	650	700

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 23-DISBURSEMENTS/RECREATION**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 73,175	\$ 90,628	\$ 120,000	\$ 110,000	\$ 126,000
6020 OVERTIME SALARIES	\$ 3,431	\$ 3,889	\$ 6,000	\$ 6,000	\$ 7,000
	\$ 76,606	\$ 94,517	\$ 126,000	\$ 116,000	\$ 133,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6120 PRINTING	\$ 6,808	\$ 11,347	\$ 15,000	\$ 10,500	\$ 14,000
6130 EQUIPMENT MAINTENANCE	\$ -	\$ 218	\$ 1,000	\$ 500	\$ 1,000
6140 PROFESSIONAL SERVICES	\$ 61,675	\$ 66,443	\$ 70,000	\$ 70,000	\$ 74,000
6190 OUTSIDE SERVICES	\$ 155,587	\$ 156,012	\$ 137,000	\$ 137,000	\$ 162,000
	\$ 224,070	\$ 234,020	\$ 223,000	\$ 218,000	\$ 251,000
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 293	\$ 953	\$ 1,200	\$ 1,200	\$ 1,200
6330 PROFESSIONAL DEVELOPMENT	\$ 2,241	\$ 3,837	\$ 3,000	\$ 3,000	\$ 3,000
6340 PUBLICATIONS	\$ -	\$ 444	\$ 300	\$ 100	\$ 300
6360 UNIFORMS	\$ 2,567	\$ 1,728	\$ 3,000	\$ 2,500	\$ 3,000
6386 MINOR EQUIPMENT	\$ 4,019	\$ 2,017	\$ 2,500	\$ 1,000	\$ 2,500
6390 BUSINESS EXPENSES	\$ 1,769	\$ 1,695	\$ 4,000	\$ 2,600	\$ 3,000
	\$ 10,889	\$ 10,674	\$ 14,000	\$ 10,400	\$ 13,000
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 311,565</b>	<b>\$ 339,211</b>	<b>\$ 363,000</b>	<b>\$ 344,400</b>	<b>\$ 397,000</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6120 Printing</b>		
Recreation Directories (3)	\$ 10,000	\$ 12,000
Recreation Printing	\$ 5,000	\$ 2,000
Total	\$ 15,000	\$ 14,000
<b>6140 Professional Services</b>		
Special Recreation Association Membership	\$ 70,000	\$ 74,000
<b>6190 Outside Services</b>		
4th of July Fireworks	\$ 25,000	\$ 25,000
Recreational Programming	\$ 75,000	\$ 100,000
Special Events	\$ 37,000	\$ 37,000
Total	\$ 137,000	\$ 162,000
<b>6310 Memberships</b>		
Illinois Parks & Recreation Association	\$ 700	\$ 700
National Recreation & Parks Association	\$ 500	\$ 500
Total	\$ 1,200	\$ 1,200
<b>6330 Professional Development</b>		
Seminars/Conferences	\$ 2,500	\$ 2,500
Tuition Reimbursement	\$ 300	\$ 300
Workplace Safety Training	\$ 200	\$ 200
Total	\$ 3,000	\$ 3,000
<b>6390 Business Expense</b>		
Meeting Refreshments	\$ 1,000	\$ 500
Recreational Programming Supplies	\$ 3,000	\$ 2,500
	\$ 4,000	\$ 3,000

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

- Maintain the holiday decorations throughout the Village
- Maintain the naturalized pond edge at the Village Hall
- Continue with the interior painting of the Village Hall

**Capital Projects**

- Public Works Facility HVAC*	\$	10,000
- Public Works Facility Roof Repairs*	\$	13,000
- Public Works Facility Garage Door Repairs*	\$	17,000
- Village Hall Chair Replacement*	\$	19,000
- Village Hall Irrigation Connection	\$	5,000
- Rivershire Nature Center Repairs*	\$	20,000
- Spring Lake Park Pavilion Repairs	\$	4,000
- Village Hall Exhaust Louver Repairs*	\$	9,000
- Village Hall Police Door Replacement*	\$	2,300
- Village Hall Shower Base Repairs*	\$	2,700
	\$	<u>102,000</u>

\*Multiple Funds/Divisions

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ 41,788	\$ 66,954	\$ 68,000	\$ 67,000	\$ 71,000
Contractual Services	\$ 121,195	\$ 170,203	\$ 137,000	\$ 137,000	\$ 142,000
Commodities	\$ 28,347	\$ 18,703	\$ 22,800	\$ 18,700	\$ 22,800
Other Charges	\$ 12,302	\$ 19,376	\$ 26,200	\$ 26,600	\$ 15,200
Capital Outlay	\$ 3,651	\$ 165,937	\$ 136,000	\$ 130,000	\$ 102,000
<b>TOTAL</b>	<b>\$ 207,283</b>	<b>\$ 441,173</b>	<b>\$ 390,000</b>	<b>\$ 379,300</b>	<b>\$ 353,000</b>

**Staffing (Full Time Equivalents)**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
General Maintenance-Buildings	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Custodial Cost/Sq.Ft.	\$0.90	\$1.75	\$1.56	\$1.75	\$1.80
No. of Events*	124	138	190	190	190

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

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

**DEPT 25-DISBURSEMENTS/BUILDINGS**

ACCT DESCRIPTION	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 37,558	\$ 60,959	\$ 63,000	\$ 63,000	\$ 66,000
6020 OVERTIME SALARIES	\$ 4,230	\$ 5,995	\$ 5,000	\$ 4,000	\$ 5,000
	\$ 41,788	\$ 66,954	\$ 68,000	\$ 67,000	\$ 71,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6130 EQUIPMENT MAINTENANCE	\$ 2,041	\$ 3,322	\$ 2,000	\$ 2,000	\$ 2,000
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
6185 ELECTRIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
6190 OUTSIDE SERVICES	\$ 119,154	\$ 166,881	\$ 135,000	\$ 135,000	\$ 140,000
	\$ 121,195	\$ 170,203	\$ 137,000	\$ 137,000	\$ 142,000
<b><u>COMMODITIES</u></b>					
6230 MAINTENANCE MATERIALS	\$ 22,849	\$ 19,768	\$ 20,000	\$ 16,000	\$ 20,000
6231 REPAIR & RESTORATION	\$ 5,018	\$ (1,175)	\$ 2,000	\$ 2,000	\$ 2,000
6235 CONSTRUCTION MATERIALS	\$ 480	\$ 110	\$ 800	\$ 700	\$ 800
	\$ 28,347	\$ 18,703	\$ 22,800	\$ 18,700	\$ 22,800
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ -	\$ -	\$ 100	\$ 100	\$ 100
6320 VEHICLE EXPENSE	\$ 2,781	\$ 4,300	\$ 4,400	\$ 5,200	\$ 4,400
6330 PROFESSIONAL DEVELOPMENT	\$ 94	\$ 274	\$ 300	\$ 200	\$ 300
6360 UNIFORMS	\$ 534	\$ 864	\$ 700	\$ 400	\$ 700
6386 MINOR EQUIPMENT	\$ 8,164	\$ 12,861	\$ 19,500	\$ 19,500	\$ 8,500
6390 BUSINESS EXPENSES	\$ 729	\$ 1,077	\$ 1,200	\$ 1,200	\$ 1,200
	\$ 12,302	\$ 19,376	\$ 26,200	\$ 26,600	\$ 15,200
<b><u>CAPITAL OUTLAY</u></b>					
6410 MOTOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6430 CAPITAL PROJECTS	\$ 3,651	\$ 97,972	\$ 136,000	\$ 130,000	\$ 102,000
6440 OTHER EQUIPMENT	\$ -	\$ 67,965	\$ -	\$ -	\$ -
	\$ 3,651	\$ 165,937	\$ 136,000	\$ 130,000	\$ 102,000
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 207,283</b>	<b>\$ 441,173</b>	<b>\$ 390,000</b>	<b>\$ 379,300</b>	<b>\$ 353,000</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6190 Outside Services</b>		
Audio/Visual Equipment Maintenance	\$ 4,000	\$ 2,500
Custodial Contract for Public Works Facility	\$ 7,000	\$ 7,000
Custodial Contract for Village Hall	\$ 36,000	\$ 37,000
Electrical, Plumbing & Roof Repairs	\$ 10,000	\$ 11,000
Facilities Landscape	\$ 25,000	\$ 25,000
Holiday Lighting	\$ 21,000	\$ 24,000
HVAC, Electrical Maintenance	\$ 18,000	\$ 20,000
Interior Plant Care	\$ 3,000	\$ 3,000
Overhead Door Maintenance	\$ 7,000	\$ 7,000
Painting	\$ 3,000	\$ 3,000
Pond Stocking and Maintenance	\$ 1,000	\$ 500
Total	\$ 135,000	\$ 140,000
<b>6230 Maintenance Materials</b>		
Holiday Decorations	\$ 2,000	\$ 2,000
Janitorial Supplies	\$ 2,000	\$ 2,000
Landscaping Materials	\$ 6,000	\$ 6,000
Lighting Products	\$ 1,000	\$ 1,000
Paper Goods	\$ 9,000	\$ 9,000
Total	\$ 20,000	\$ 20,000
<b>6231 Repair and Restoration</b>		
Building Materials	\$ 300	\$ 300
Cleaning Materials	\$ 300	\$ 300
Paint	\$ 800	\$ 800
Replacement Parts	\$ 600	\$ 600
Total	\$ 2,000	\$ 2,000
<b>6235 Construction Materials</b>		
Fasteners	\$ 200	\$ 200
Lumber	\$ 500	\$ 500
Total	\$ 700	\$ 700
<b>6330 Professional Development</b>		
Technical Workshops	\$ 200	\$ 200
Workplace Safety Training	\$ 100	\$ 100
Total	\$ 300	\$ 300
<b>6386 Minor Equipment</b>		
Hand Tools	\$ 200	\$ 200
Office Furniture/Equipment	\$ 16,000	\$ 5,000
Power Tools	\$ 300	\$ 300
Radio transmitter rental	\$ 3,000	\$ 3,000
Total	\$ 19,500	\$ 8,500

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

- Continue administration of various loan payments
- Transfer \$197,000 in excess revenues to the Water and Sewer Improvement Fund for debt service
- Obtain a \$2 million loan for the reconstruction of Schelter Road
- Provide a one (1) year loan (4% interest) of \$750,000 to the TIF Fund for capital improvements

**Capital Projects**

- None

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	<b>Budget 2009</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	<u>\$ 3,035,670</u>	<u>\$ 3,419,339</u>	<u>\$ 1,094,000</u>	<u>\$ 1,094,000</u>	<u>\$ 1,466,000</u>
<b>TOTAL</b>	<b>\$ 3,035,670</b>	<b>\$ 3,419,339</b>	<b>\$ 1,094,000</b>	<b>\$ 1,094,000</b>	<b>\$ 1,466,000</b>

**Staffing (Full Time Equivalent)**

No staff is funded through this account

**Performance Indicators**

None

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 01- GENERAL FUND**

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

<b>ACCT DESCRIPTION</b>	<b>Actual 06-07</b>	<b>Actual 2007</b>	<b>Budget 2008</b>	<b>Est. 2008</b>	<b>Budget 2009</b>
<b><u>CAPITAL OUTLAY/DEBT</u></b>					
6470 TRANSFERS OUT	\$ 2,837,000	\$ 3,022,000	\$ 697,000	\$ 697,000	\$ 947,000
6471 LOAN PAYMENTS	\$ 198,670	\$ 397,339	\$ 397,000	\$ 397,000	\$ 519,000
	\$ 3,035,670	\$ 3,419,339	\$ 1,094,000	\$ 1,094,000	\$ 1,466,000
<b>TOTAL DISBURSEMENTS</b>	\$ 3,035,670	\$ 3,419,339	\$ 1,094,000	\$ 1,094,000	\$ 1,466,000

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

<b>6470 Transfer to Utility Capital Projects and Debt</b>	Budget 2008
Transfer to E911 Fund for Operations	\$ 100,000
Transfer to Utility Debt and Capital Projects	\$ 347,000
Transfer to Police Pension Fund for Funding Ratio Improvements	\$ 250,000
Loan to TIF Fund	\$ -
Reserve Transfer	\$ -
	<u>\$ 697,000</u>

<b>Budget 2009</b>	
\$	-
\$	<b>197,000</b>
\$	-
\$	<b>750,000</b>
\$	-
\$	<u><b>947,000</b></u>

**Outstanding Debt Schedule Payments**

**1999 North Park Land Acquisition Loan  
Refinanced in 2005  
(General Fund - 25%, Park Development Fund - 75%)**

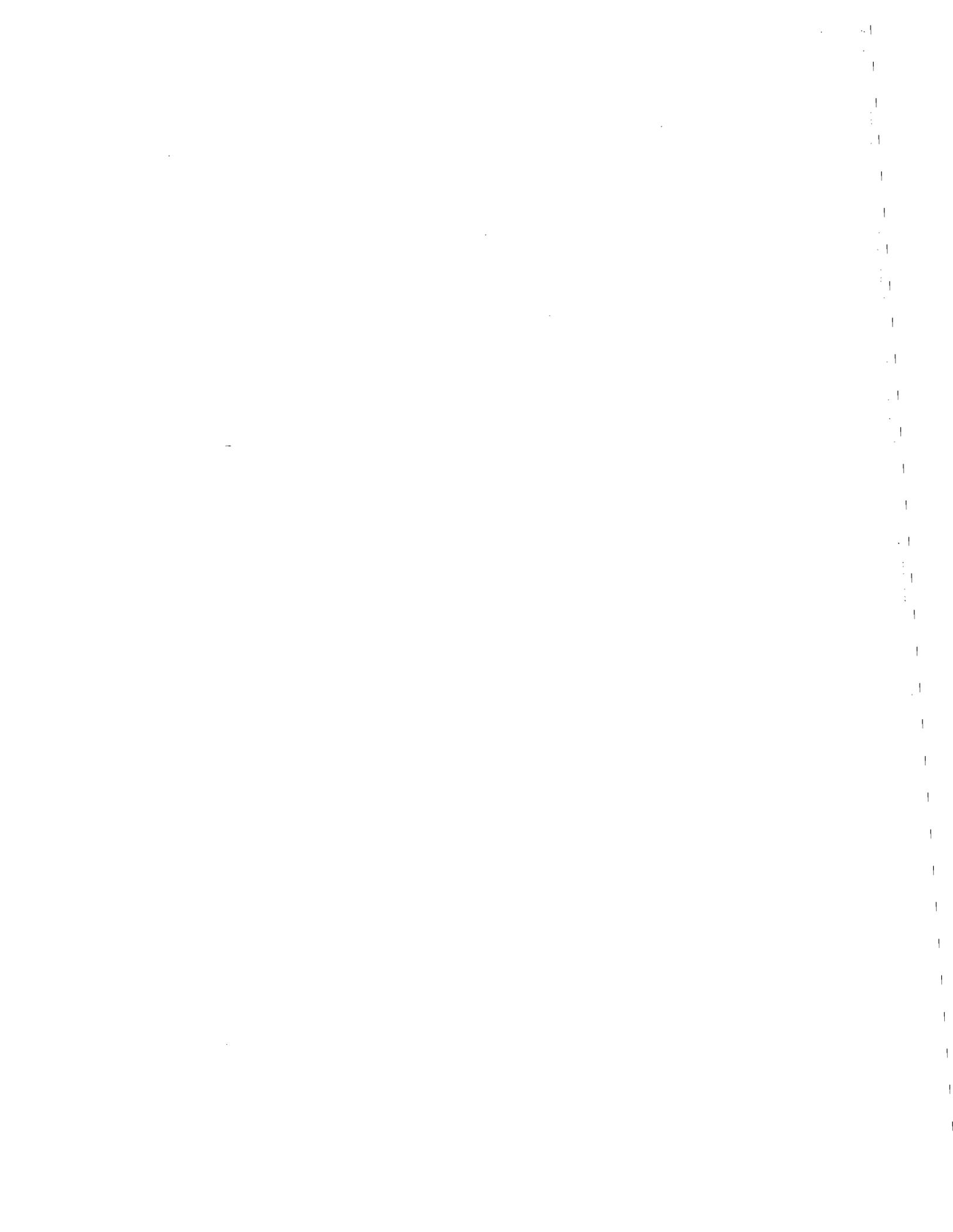
Year	Rate	Principal	Interest	Total
6471 2009	3.625%	\$ 305,492	\$ 91,378	\$ 396,870
2010	3.625%	\$ 316,666	\$ 80,204	\$ 396,870
2011	3.625%	\$ 328,250	\$ 68,620	\$ 396,870
2012	3.625%	\$ 340,257	\$ 56,613	\$ 396,870
2013	3.625%	\$ 352,703	\$ 44,167	\$ 396,870
2014	3.625%	\$ 365,604	\$ 31,266	\$ 396,870
2015	3.625%	\$ 378,977	\$ 17,893	\$ 396,870
2016	3.625%	\$ 194,656	\$ 3,528	\$ 198,184
	<b>Total</b>	<b>\$ 2,582,605</b>	<b>\$ 393,669</b>	<b>\$ 2,976,274</b>

**2009 Schelter Road Reconstruction Loan**

Year	Rate	Principal	Interest	Total
2009	4.15%	\$ 101,252	\$ 20,693	\$ 121,945
2010	4.15%	\$ 166,804	\$ 77,085	\$ 243,889
2011	4.15%	\$ 173,799	\$ 70,091	\$ 243,890
2012	4.15%	\$ 181,086	\$ 62,804	\$ 243,890
2013	4.15%	\$ 188,679	\$ 55,211	\$ 243,890
2014	4.15%	\$ 196,591	\$ 47,299	\$ 243,890
2015	4.15%	\$ 204,834	\$ 39,056	\$ 243,890
2016	4.15%	\$ 213,423	\$ 30,467	\$ 243,890
2017	4.15%	\$ 222,371	\$ 21,518	\$ 243,889
2018	4.15%	\$ 231,696	\$ 12,194	\$ 243,890
2019	4.15%	\$ 119,465	\$ 2,479	\$ 121,944
		<u>\$ 2,000,000</u>	<u>\$ 438,897</u>	<u>\$ 2,438,897</u>

**This page left intentionally blank.**





Village of Lincolnshire 2009 Annual Budget

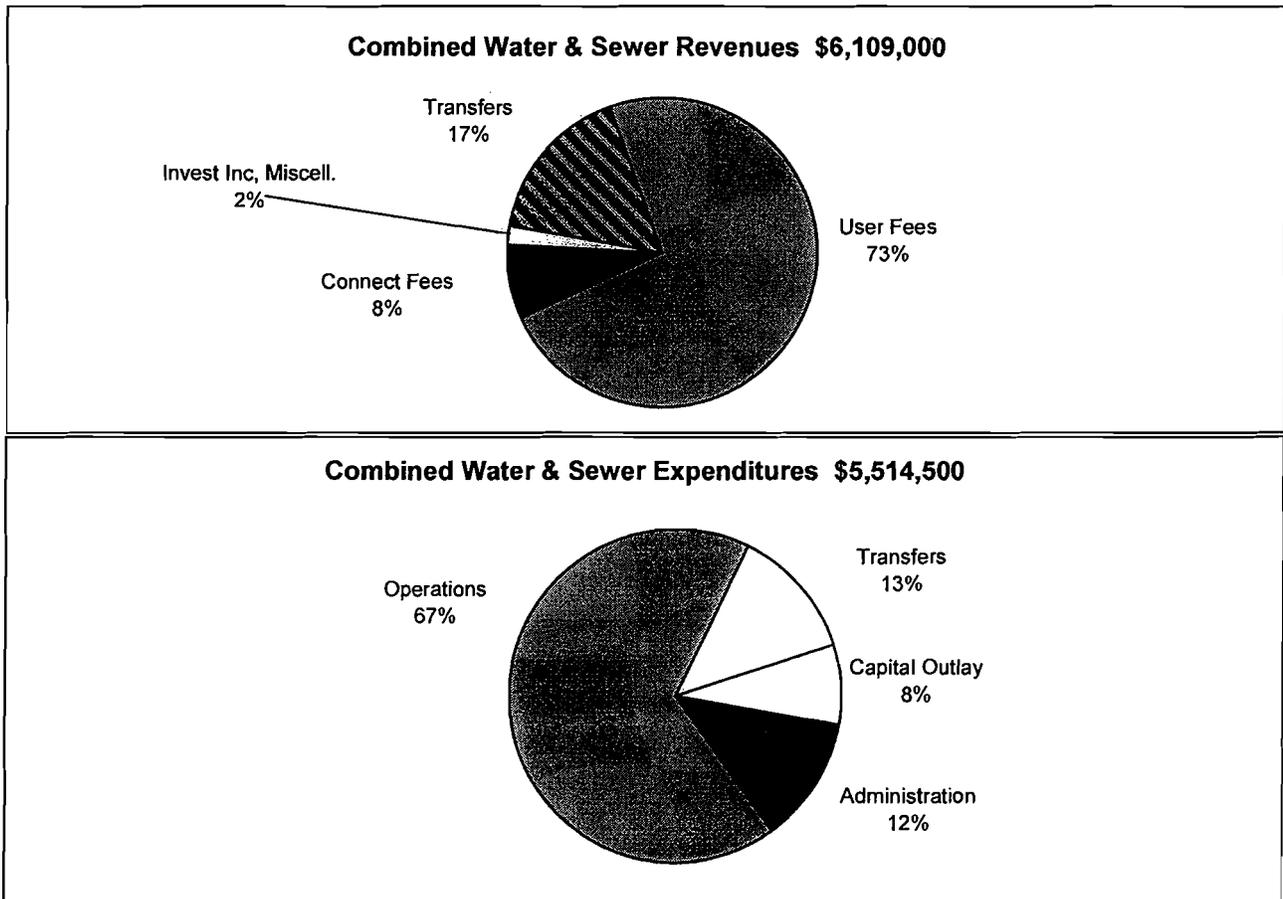
**WATER AND SEWER FUND**

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

In 1991 (updated in 1998), the complete water system was analyzed, by an independent professional engineering consultant, and capital improvements for the next ten years were recommended to ensure that the water supply system will continue to operate efficiently while safely providing quality water to its customers. Most of the improvements have been completed. One of the largest was construction of a 2 million gallon water reservoir in 1997. Major distribution improvements were completed in 2002 with utility replacement along Route 22 completed in 2003 and 2007 and more will be completed when the road widening continues in 2009. The largest project was the completion of a new 30" water transmission main completed in 2007 at a cost of \$5.5 million.

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

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



**Village of Lincolnshire 2009 Annual Budget**

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

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

**REVENUES**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b>Licenses &amp; Fees</b>	\$ 2,273,761	\$ 3,155,242	\$ 3,740,000	\$ 3,900,000	\$ 3,975,000
<b>Miscellaneous Revenue</b>	\$ 8,931	\$ 27,613	\$ 8,000	\$ 12,400	\$ 27,000
<b>Other Income</b>	\$ 32,226	\$ 56,072	\$ 56,000	\$ 20,000	\$ 15,000
<b>TOTAL</b>	\$ 2,314,918	\$ 3,238,927	\$ 3,804,000	\$ 3,932,400	\$ 4,017,000
<b>USE OF RESERVES-</b>	\$ -	\$ -	\$ -	\$ -	\$ 700,000
<b>FUNDS AVAILABLE</b>	\$ 2,314,918	\$ 3,238,927	\$ 3,804,000	\$ 3,932,400	\$ 4,717,000

**EXPENSES**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b>Personal Services</b>	\$ 343,491	\$ 564,441	\$ 601,500	\$ 599,200	\$ 624,000
<b>Contractual Services</b>	\$ 1,627,327	\$ 2,404,300	\$ 2,991,900	\$ 2,774,800	\$ 3,162,800
<b>Commodities</b>	\$ 26,070	\$ 30,309	\$ 33,800	\$ 31,700	\$ 33,800
<b>Other Charges</b>	\$ 102,623	\$ 159,691	\$ 162,800	\$ 168,900	\$ 176,400
<b>Capital Outlay/Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ 700,000
<b>TOTAL</b>	\$ 2,099,511	\$ 3,158,741	\$ 3,790,000	\$ 3,574,600	\$ 4,697,000

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

**REVENUES**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b>Licenses &amp; Fees</b>	\$ 96,196	\$ 456,940	\$ 926,000	\$ 507,000	\$ 433,000
<b>Miscellaneous Revenue</b>	\$ 46,428	\$ 33,635	\$ -	\$ -	\$ -
<b>Other Income</b>	\$ 2,878,654	\$ 2,590,820	\$ 367,000	\$ 354,000	\$ 907,000
<b>Loan Proceeds</b>	\$ 162,345	\$ 87,471	\$ 87,500	\$ 87,500	\$ 52,000
<b>TOTAL</b>	\$ 3,183,623	\$ 3,168,866	\$ 1,380,500	\$ 948,500	\$ 1,392,000

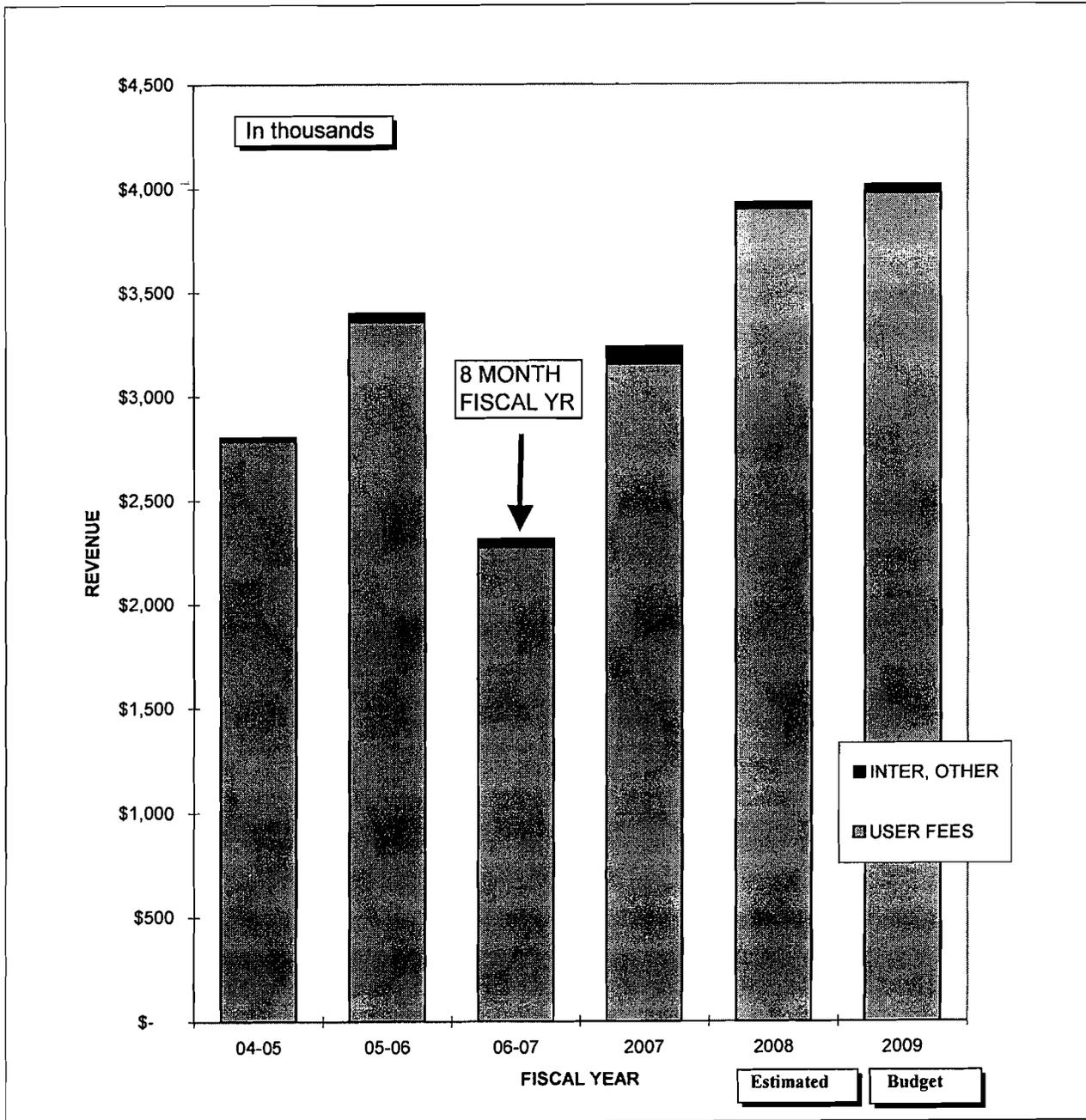
**EXPENSES**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b>Capital Outlay</b>	\$ 2,241,689	\$ 5,300,895	\$ 1,098,000	\$ 1,090,000	\$ 817,500

Village of Lincolnshire 2009 Annual Budget

**WATER & SANITARY SEWER FUND**

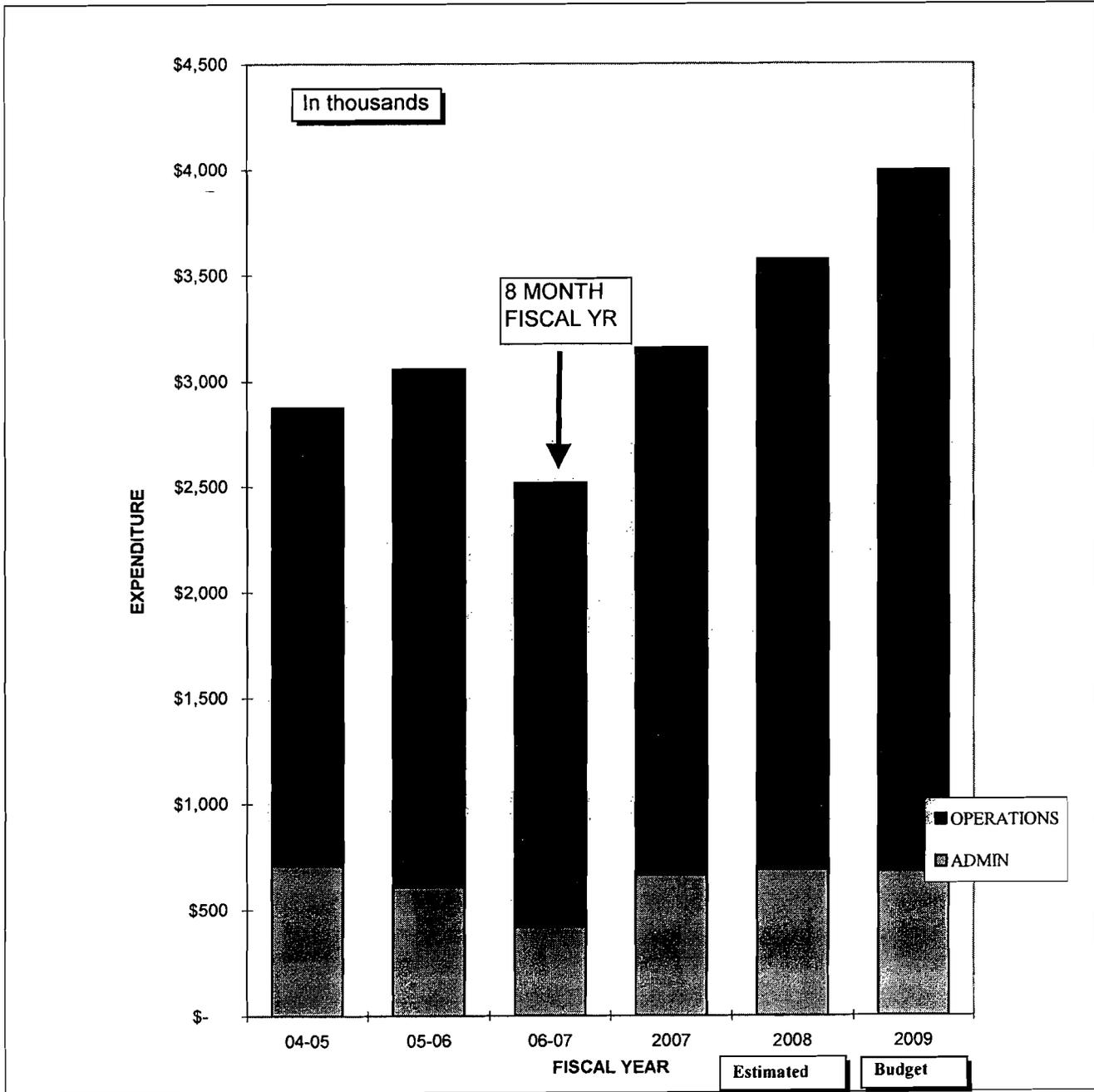
**HISTORICAL REVENUES**



Village of Lincolnshire 2009 Annual Budget

**WATER & SANITARY SEWER FUND**

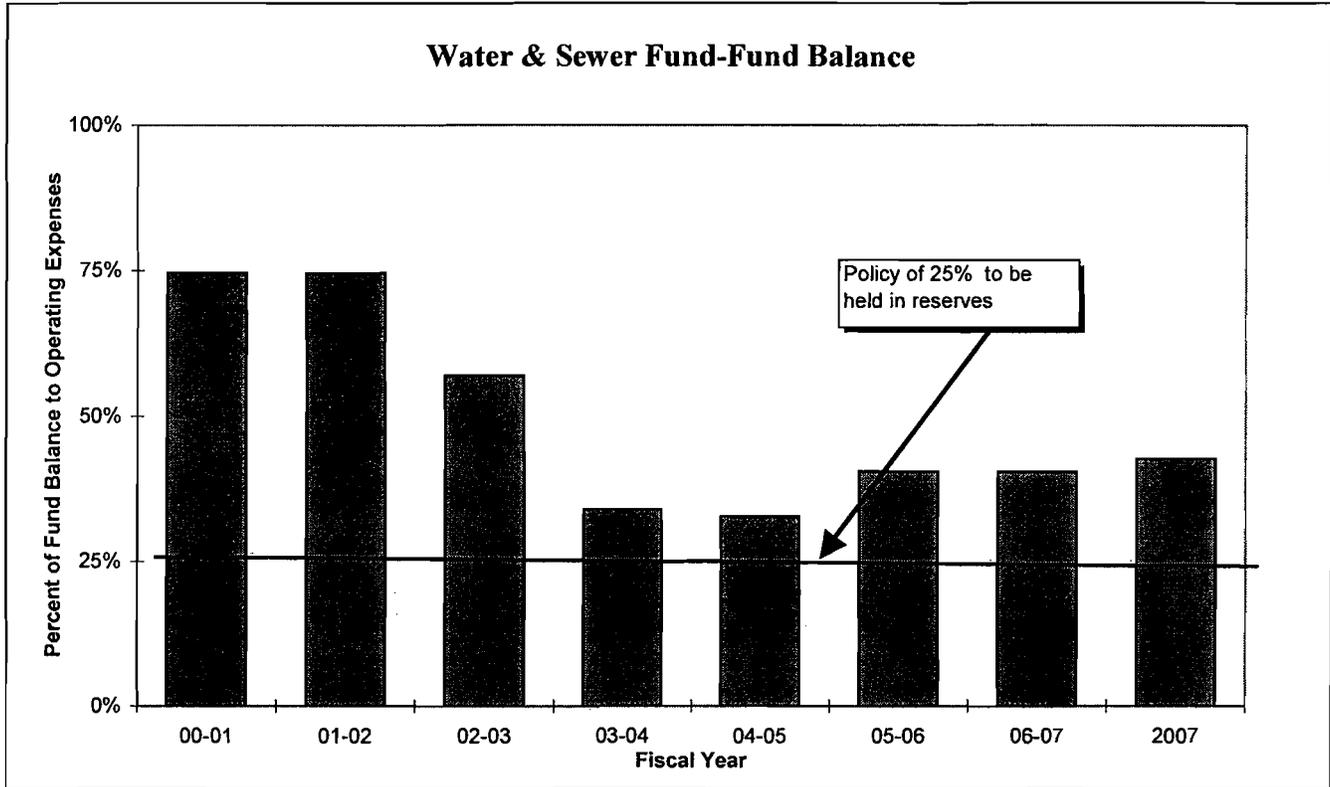
**HISTORICAL EXPENDITURES**



Village of Lincolnshire 2009 Annual Budget

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

**Water and Sewer Fund Balance History**



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

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

Fiscal Year	Cash Reserve (in thousands)	Operating Expenses	Ratio
00-01	1,913	2,564	75%
01-02	1,957	2,625	75%
02-03	1,633	2,865	57%
03-04	1,003	2,952	34%
04-05	939	2,875	33%
05-06	1,237	3,058	40%
06-07	1,436	3,554	40%
2007	1,520	3,562	43%

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

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

**REVENUES**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<u>LICENSES &amp; FEES</u>					
4180 WATER/SEWER USER FEES	\$ 2,273,761	\$ 3,155,242	\$ 3,740,000	\$ 3,900,000	\$ 3,975,000
	\$ 2,273,761	\$ 3,155,242	\$ 3,740,000	\$ 3,900,000	\$ 3,975,000
<u>MISCELLANEOUS REVENUE</u>					
4410 SALE OF SURPLUS PROPERTY	\$ -	\$ 23,513	\$ 4,000	\$ 5,000	\$ 23,000
4430 OTHER INCOME	\$ 8,931	\$ 4,100	\$ 4,000	\$ 7,400	\$ 4,000
	\$ 8,931	\$ 27,613	\$ 8,000	\$ 12,400	\$ 27,000
<u>OTHER INCOME</u>					
4510 INTEREST INCOME	\$ 32,226	\$ 56,072	\$ 56,000	\$ 20,000	\$ 15,000
	\$ 32,226	\$ 56,072	\$ 56,000	\$ 20,000	\$ 15,000
<b>TOTAL REVENUES</b>	<b>\$ 2,314,918</b>	<b>\$ 3,238,927</b>	<b>\$ 3,804,000</b>	<b>\$ 3,932,400</b>	<b>\$ 4,017,000</b>

## Village of Lincolnshire 2009 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 207 million gallons to be consumed for residential use, 253 million gallons for commercial use, and 9 million gallons for municipal use. This estimate is based upon a regular season (not too dry or wet).

##### Water & Sanitary Sewer Rates:

<u>(All figures per 1,000 gallons)</u>	<u>FY2008</u>	<u>As of 1-1-09</u>	<u>% Change</u>
In-Village Water	\$3.98	\$4.08	2.5%
Out-of-Village Water	\$4.38	\$4.49	2.5%
In-Village Sanitary Sewer	\$4.16	\$4.99	20.0%
Out-of-Village Sewer	\$4.58	\$5.49	20.0%
In-Village Total	\$8.14	\$9.07	11.4%
Out-of-Village Total	\$8.96	\$9.98	11.4%
Total Anticipated Sales	Less Sanitary Sewer Credit	Net Sales	
\$ 4,070,000	\$ 95,000 =	\$ 3,975,000	

**Sale of Surplus Property**      Generated from the normal replacement of worn vehicles and equipment  
Two (2) vehicles will be sold at public auction in 2009.

**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 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

- Continue with the water distribution system improvements
- Maintain the Village's Supervisory Control and Data Acquisition System
- Monitor the utility activity along Route 22
- Audit the Village's "unaccounted for" water usage
- Continue with a Sanitary Sewer inflow and infiltration elimination program
- Investigate the possibility of maintaining water distribution system pressure through Highland Park

**Capital Projects**

- None

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ 131,431	\$ 211,247	\$ 233,500	\$ 231,200	\$ 239,000
Contractual Services	\$ 217,158	\$ 337,279	\$ 353,900	\$ 343,900	\$ 320,300
Commodities	\$ 1,321	\$ 2,019	\$ 1,800	\$ 1,400	\$ 1,800
Other Charges	\$ 69,033	\$ 109,316	\$ 109,800	\$ 109,700	\$ 115,900
<b>TOTAL</b>	<b>\$ 418,943</b>	<b>\$ 659,861</b>	<b>\$ 699,000</b>	<b>\$ 686,200</b>	<b>\$ 677,000</b>

**Staffing (Full Time Equivalents)**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Village Manager	0.20	0.20	0.20	0.20	0.20
Deputy Village Clerk	0.20	0.20	0.20	0.20	0.20
Executive Secretary	0.20	0.20	0.20	0.20	0.20
Administrative Assistant	0.20	0.20	0.20	0.20	0.20
Administrative Clerk	0.10	0.10	0.10	0.10	0.10
Director of Financial Systems	0.20	0.20	0.20	0.20	0.20
Account Clerk Supervisor	0.20	0.20	0.20	0.20	0.20
Secretary/Receptionist	0.20	0.20	0.20	0.20	0.20
Billing Clerk	0.50	0.50	0.50	0.50	0.50
Public Works Director	0.25	0.25	0.25	0.25	0.25
Village Engineer	0.25	0.25	0.25	0.00	0.00
Engineering Supervisor	0.00	0.00	0.00	0.25	0.25
Engineering Inspector	0.00	0.00	0.00	0.25	0.25
Secretary	0.25	0.25	0.25	0.25	0.25
<b>Total</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>3.00</b>	<b>3.00</b>

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
No. Accounts Serviced	2,410	2,420	2,430	2,430	2,430
No. Utility Permits	29	46	35	41	40

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

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

**DEPT 01-DISBURSEMENTS/ADMINISTRATION**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<b><u>PERSONAL SERVICES</u></b>					
6015 REGULAR SALARIES	\$ 131,242	\$ 210,255	\$ 233,000	\$ 230,000	\$ 238,000
6020 OVERTIME SALARIES	\$ 189	\$ 992	\$ 500	\$ 1,200	\$ 1,000
	\$ 131,431	\$ 211,247	\$ 233,500	\$ 231,200	\$ 239,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6110 TELEPHONE	\$ 6,704	\$ 6,358	\$ 6,400	\$ 6,000	\$ 6,200
6120 PRINTING	\$ 5,079	\$ 6,214	\$ 6,500	\$ 6,500	\$ 6,200
6140 PROFESSIONAL SERVICES	\$ 41,006	\$ 74,974	\$ 92,100	\$ 92,100	\$ 95,700
6155 DATA SYSTEMS	\$ 6,109	\$ 5,980	\$ 6,700	\$ 6,700	\$ 6,800
6160 POSTAGE	\$ 2,863	\$ 3,410	\$ 3,600	\$ 3,500	\$ 3,500
6170 DUPLICATING	\$ 1,519	\$ 2,417	\$ 1,800	\$ 1,800	\$ 1,800
6187 MEDICAL INSURANCE	\$ 65,291	\$ 108,087	\$ 118,000	\$ 108,200	\$ 92,100
6188 GENERAL INSURANCE	\$ 87,927	\$ 128,460	\$ 117,000	\$ 117,300	\$ 106,200
6190 OUTSIDE SERVICES	\$ 660	\$ 1,379	\$ 1,800	\$ 1,800	\$ 1,800
	\$ 217,158	\$ 337,279	\$ 353,900	\$ 343,900	\$ 320,300
<b><u>COMMODITIES</u></b>					
6210 OFFICE SUPPLIES	\$ 1,321	\$ 2,019	\$ 1,800	\$ 1,400	\$ 1,800
	\$ 1,321	\$ 2,019	\$ 1,800	\$ 1,400	\$ 1,800
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 362	\$ 473	\$ 500	\$ 500	\$ 500
6320 VEHICLE EXPENSE	\$ 2,400	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,000
6330 PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 500	\$ 500	\$ 500
6340 PUBLICATIONS	\$ 41	\$ 81	\$ 200	\$ 100	\$ 200
6390 BUSINESS EXPENSES	\$ 66,230	\$ 105,162	\$ 105,000	\$ 105,000	\$ 111,700
	\$ 69,033	\$ 109,316	\$ 109,800	\$ 109,700	\$ 115,900
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 418,943</b>	<b>\$ 659,861</b>	<b>\$ 699,000</b>	<b>\$ 686,200</b>	<b>\$ 677,000</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6120 Printing</b>		
Water/Sewer Bills	\$ 2,000	\$ 1,500
Water/Sewer Portion of Printing Expense	\$ 4,500	\$ 4,700
	\$ 6,500	\$ 6,200
<b>6140 Professional Services</b>		
Geographic Information System Services	\$ 30,000	\$ 33,000
Miscellaneous Engineering Reviews	\$ 8,000	\$ 8,000
Sanitary Sewer Study	\$ 10,000	\$ 10,000
Water and Sewer Model Updates	\$ 7,000	\$ 7,000
Water/Sewer Portion of Audit	\$ 13,100	\$ 13,700
Water/Sewer Portion of Legal Expense	\$ 24,000	\$ 24,000
Total	\$ 92,100	\$ 95,700
<b>6190 Outside Services</b>		
Miscellaneous	\$ 400	\$ 400
Public Meeting Webcasting	\$ 450	\$ 450
Records Storage Conversion	\$ 300	\$ 300
Village Notification System	\$ 650	\$ 650
Total	\$ 1,800	\$ 1,800
<b>6310 Memberships</b>		
American Public Works Association	\$ 200	\$ 200
American Society of Civil Engineers	\$ 100	\$ 100
American Water Works Association	\$ 100	\$ 100
Illinois Chapter - American Water Works Association	\$ 100	\$ 100
Total	\$ 500	\$ 500
<b>6320 Vehicle Expense</b>		
One-Third of Two Monthly Vehicle Allowances	\$ 3,600	\$ 3,000
Total	\$ 3,600	\$ 3,000
<b>6390 Business Expense</b>	18.31%	18.42%
W/S Portion-IMRF/FICA	\$ 573,000	\$ 601,000
	\$ 104,916	\$ 110,704

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

This division maintains the potable water supply system and the sanitary sewer collection system in the field. These systems will purchase and distribute approximately 468 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 (80.0%) of the expenses in the operations account are for the purchase of treated Lake Michigan water from the City of Highland Park (32%) and the treatment of sanitary sewerage by the Lake County Public Works Department (48%).

**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 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	<b>Budget 2009</b>
Personal Services	\$ 212,060	\$ 353,194	\$ 368,000	\$ 368,000	\$ 385,000
Contractual Services	\$ 1,410,169	\$ 2,067,021	\$ 2,638,000	\$ 2,430,900	\$ 2,842,500
Commodities	\$ 24,749	\$ 28,290	\$ 32,000	\$ 30,300	\$ 32,000
Other Charges	\$ 33,590	\$ 50,375	\$ 53,000	\$ 59,200	\$ 60,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 700,000
<b>TOTAL</b>	<b>\$ 1,680,568</b>	<b>\$ 2,498,880</b>	<b>\$ 3,091,000</b>	<b>\$ 2,888,400</b>	<b>\$ 4,020,000</b>

**Staffing (Full Time Equivalents)**

	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	<b>Budget 2009</b>
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 Clerk	0.25	0.25	0.25	0.25	0.25
Summer Laborer	0.25	0.25	0.25	0.25	0.25
<b>Total</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	<b>Budget 2009</b>
JULIE Utility Locates	3,305	2,755	3,200	2,800	2,500
EDU Connections	32	149	243	195	52
Average Daily Water Usage-Million Gallons	1.387	1.488	1.51	1.26	1.48
Service Requests Completed	963	1,037	1,000	1,000	1,050

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

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

**DEPT 02-DISBURSEMENTS/OPERATIONS**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 190,235	\$ 317,908	\$ 340,000	\$ 340,000	\$ 356,000
6020 OVERTIME SALARIES	\$ 21,825	\$ 35,286	\$ 28,000	\$ 28,000	\$ 29,000
	\$ 212,060	\$ 353,194	\$ 368,000	\$ 368,000	\$ 385,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6130 EQUIPMENT MAINTENANCE	\$ 19,807	\$ 17,801	\$ 20,000	\$ 18,500	\$ 20,000
6180 GAS UTILITIES	\$ 758	\$ 2,408	\$ 2,000	\$ 4,400	\$ 5,000
6185 ELECTRIC UTILITIES	\$ 51,035	\$ 102,091	\$ 85,000	\$ 85,000	\$ 88,000
6190 OUTSIDE SERVICES	\$ 9,894	\$ 39,033	\$ 38,000	\$ 38,000	\$ 41,500
6195 WATER PURCHASE	\$ 725,295	\$ 1,029,115	\$ 1,140,000	\$ 1,050,000	\$ 1,080,000
6196 SANITARY SEWER CHARGE	\$ 595,622	\$ 868,815	\$ 1,345,000	\$ 1,227,000	\$ 1,600,000
6197 SEWER TRANSMISSION FEE	\$ 7,758	\$ 7,758	\$ 8,000	\$ 8,000	\$ 8,000
	\$ 1,410,169	\$ 2,067,021	\$ 2,638,000	\$ 2,430,900	\$ 2,842,500
<b><u>COMMODITIES</u></b>					
6230 MAINTENANCE MATERIALS	\$ 21,226	\$ 24,461	\$ 22,000	\$ 20,000	\$ 22,000
6236 WATER METERS	\$ 3,523	\$ 3,829	\$ 10,000	\$ 10,300	\$ 10,000
	\$ 24,749	\$ 28,290	\$ 32,000	\$ 30,300	\$ 32,000
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 453	\$ 310	\$ 500	\$ 400	\$ 400
6320 VEHICLE EXPENSE	\$ 27,807	\$ 42,700	\$ 44,400	\$ 52,400	\$ 52,000
6330 PROFESSIONAL DEVELOPMENT	\$ 448	\$ 1,003	\$ 2,000	\$ 2,000	\$ 2,000
6360 UNIFORMS	\$ 2,746	\$ 3,603	\$ 3,500	\$ 1,800	\$ 3,500
6386 MINOR EQUIPMENT	\$ 1,535	\$ 2,030	\$ 2,000	\$ 2,000	\$ 2,000
6390 BUSINESS EXPENSES	\$ 601	\$ 729	\$ 600	\$ 600	\$ 600
	\$ 33,590	\$ 50,375	\$ 53,000	\$ 59,200	\$ 60,500
<b><u>CAPITAL OUTLAY</u></b>					
6470 TRANSFER TO WSI	\$ -	\$ -	\$ -	\$ -	\$ 700,000
6471 LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ 700,000
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 1,680,568</b>	<b>\$ 2,498,880</b>	<b>\$ 3,091,000</b>	<b>\$ 2,888,400</b>	<b>\$ 4,020,000</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6130 Equipment Maintenance</b>		
Emergency Repairs-Reservoirs/Lift Stations	\$ 17,000	\$ 17,000
Maintenance of Emergency Air Packs	\$ 500	\$ 500
Meter Calibration	\$ 2,500	\$ 2,500
Total	\$ 20,000	\$ 20,000
<b>6190 Outside Services</b>		
Emergency Repair and Restoration	\$ 20,000	\$ 25,000
First Aid Supplies	\$ 100	\$ 100
IEPA Water Testing	\$ 5,000	\$ 3,500
Instrument Calibration	\$ 400	\$ 400
JULIE One Call System	\$ 4,000	\$ 4,000
Large Meter Testing	\$ 3,500	\$ 3,500
Valve Maintenance Program	\$ 4,000	\$ 4,000
Water Meter Relocation	\$ 1,000	\$ 1,000
Total	\$ 38,000	\$ 41,500
<b>6195 Water Purchase</b>		
Purchase of Water from the City of Highland Park	\$ 1,140,000	\$ 1,080,000
<b>6196 Sanitary Sewer Charges</b>		
Wastewater Treatment Service provided by Lake County	\$ 1,345,000	\$ 1,600,000
<b>6230 Maintenance Materials</b>		
Chlorine Compressed Gas & Detector Solution	\$ 1,000	\$ 1,000
Gravel	\$ 4,000	\$ 4,000
Hydrant Accessories	\$ 4,500	\$ 4,500
JULIE Locating Material	\$ 1,000	\$ 1,000
Lift Station Cleaning Materials	\$ 200	\$ 200
Meter Pit Repair Parts/B-Box Repair Materials	\$ 1,300	\$ 1,300
Miscellaneous - Hardware, Paint, Paper Goods	\$ 2,700	\$ 2,700
Repair Clamps & Fittings	\$ 4,500	\$ 4,500
Safety Supplies	\$ 500	\$ 500
Stand-by Generator Maintenance	\$ 500	\$ 500
Valve Keys & Small Tools	\$ 800	\$ 800
Valve Repair Materials	\$ 1,000	\$ 1,000
Total	\$ 22,000	\$ 22,000

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

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

**Capital Projects**

- Vehicle Rehabilitation*	\$	4,000
- Five Ton Truck (252)*	\$	50,000
- Sewer Flusher*	\$	55,000
- Street Sweeper Rehabilitation*	\$	10,000
- Data Processing Replacement*	\$	10,700
- Audio/Visual Equipment*	\$	3,300
- Water Distribution System Repairs	\$	70,000
- Sanitary Sewer System Improvements	\$	150,000
- Lift Station Generator Replacement	\$	30,000
- Water System "Floating" Pressure	\$	15,000
- Village Hall Chair Replacement*	\$	7,000
- Village Hall Police Door Replacement*	\$	1,200
- Village Hall Exhaust Louver Repairs*	\$	5,000
- Village Hall Shower Base Repairs*	\$	1,300
- Public Works Facility Garage Door Repairs*	\$	8,000
- Public Works Facility HVAC*	\$	5,000
- Public Works Facility Roof Repairs*	\$	7,000
	\$	<u>432,500</u>

\*Multiple Funds/Divisions

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

<b>Disbursements</b>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<b>Budget 2009</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 2,241,689	\$ 5,300,895	\$ 1,098,000	\$ 1,090,000	\$ 817,500
<b>TOTAL</b>	\$ 2,241,689	\$ 5,300,895	\$ 1,098,000	\$ 1,090,000	\$ 817,500

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

<b>Indicator</b>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<b>Budget 2009</b>
EDU Connections	32	149	243	195	52

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**REVENUES**

ACCT DESCRIPTION	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b><u>LICENSES &amp; FEES</u></b>					
4186 CONNECTION FEES	\$ 96,196	\$ 456,940	\$ 926,000	\$ 507,000	\$ 433,000
4187 REFUND OF FEES	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 96,196	\$ 456,940	\$ 926,000	\$ 507,000	\$ 433,000
<b><u>MISCELLANEOUS REVENUE</u></b>					
4430 OTHER INCOME	\$ 46,428	\$ 33,635	\$ -	\$ -	\$ -
	\$ 46,428	\$ 33,635	\$ -	\$ -	\$ -
<b><u>OTHER INCOME</u></b>					
4510 INTEREST INCOME	\$ 41,654	\$ 93,820	\$ 20,000	\$ 7,000	\$ 10,000
4540 TRANSFER FR GENERAL FUND	\$ 2,837,000	\$ 2,497,000	\$ 347,000	\$ 347,000	\$ 197,000
4541 TRANSFER FR WS OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ 700,000
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
4571 LOAN PAY BY TIF FUND	\$ 162,345	\$ 87,471	\$ 87,500	\$ 87,500	\$ 52,000
	\$ 3,040,999	\$ 2,678,291	\$ 454,500	\$ 441,500	\$ 959,000
<b>TOTAL REVENUES</b>	\$ 3,183,623	\$ 3,168,866	\$ 1,380,500	\$ 948,500	\$ 1,392,000
USE OF RESERVES	\$ -	\$ 2,132,029	\$ -	\$ 141,500	\$ -
<b>FUNDS AVAILABLE</b>	\$ 3,183,623	\$ 5,300,895	\$ 1,380,500	\$ 1,090,000	\$ 1,392,000

**DISBURSEMENTS**

ACCT DESCRIPTION	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b><u>CAPITAL OUTLAY</u></b>					
6410 MOTOR EQUIPMENT	\$ 66,117	\$ 68,775	\$ 73,500	\$ 73,500	\$ 54,000
6420 OFFICE EQUIPMENT	\$ 7,582	\$ 14,884	\$ 17,000	\$ 17,000	\$ 14,000
6430 CAPITAL PROJECTS	\$ 1,956,213	\$ 4,805,105	\$ 605,000	\$ 597,000	\$ 299,500
6440 OTHER EQUIPMENT	\$ 7,124	\$ 3,652	\$ 8,500	\$ 8,500	\$ 65,000
6471 LOAN PAYMENTS	\$ 204,653	\$ 408,479	\$ 394,000	\$ 394,000	\$ 385,000
6490 LOAN TO TIF FUND	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 2,241,689	\$ 5,300,895	\$ 1,098,000	\$ 1,090,000	\$ 817,500
<b>TOTAL DISBURSEMENTS</b>	\$ 2,241,689	\$ 5,300,895	\$ 1,098,000	\$ 1,090,000	\$ 817,500

**Village of Lincolnshire 2009 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	\$ 2,476 per equivalent dwelling unit
Sanitary Sewer Connection	\$ 1,388 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 2009 include those for the single and multi-family units and various commercial and retail developments that include restaurants, retail shops and office space.

**Miscellaneous Income**        None

**Other Income**

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

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

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

**Loan Proceeds:** None.

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

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

**Village of Lincolnshire 2009 Annual Budget**

**Outstanding Debt-Scheduled Payments**

**1999 Lincolnshire Drive Sewer Main Loan**

(Water & Sewer Improvement Fund Portion is 100%)

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	5.00%	\$ 180,000	\$ 7,120	\$ 187,120
Total		\$ 180,000	\$ 7,120	\$ 187,120

**2002 Route 22 Utility Improvements Loan**

(Water & Sewer Improvement Fund Portion is 100%)

<u>Year</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	4.00%	\$ 136,050	\$ 61,186	\$ 197,236
2010	4.00%	\$ 141,624	\$ 55,612	\$ 197,236
2011	4.00%	\$ 147,426	\$ 49,811	\$ 197,237
2012	4.00%	\$ 153,350	\$ 43,887	\$ 197,237
2013	4.00%	\$ 159,747	\$ 37,489	\$ 197,236
2014	4.00%	\$ 166,292	\$ 30,944	\$ 197,236
2015	4.00%	\$ 173,104	\$ 24,132	\$ 197,236
2016	4.00%	\$ 180,154	\$ 17,082	\$ 197,236
2017	4.00%	\$ 187,596	\$ 9,660	\$ 197,256
2018	4.00%	\$ 96,642	\$ 1,976	\$ 98,618
Total		\$ 1,541,985	\$ 331,779	\$ 1,873,764





**Village of Lincolnshire 2009 Annual Budget**

**OTHER FUNDS**

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

<b>Page</b>	<b>Fund</b>	<b>Primary Revenue Source</b>
136	Motor Fuel Tax	State MFT Allocation Based upon Population
140	Police-Pension	Property Tax and Payroll Deductions
144	Illinois Municipal Retirement	Property Tax and Payroll Deductions
148	Vehicle Maintenance	Fund Transfers from General Fund and Water & Sewer Fund Accounts for which Vehicles are Serviced
153	Tax Increment Financing District	Property Tax Increment
157	E911	AT&T Surcharge
163	Park Development	Fund Transfers from the General Fund & Park Donation Fees

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**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**

- Cambridge Lane
- Elsinoor Drive
- Northhampton Lane
- Miscellaneous Patching

**Capital Projects**

- Street Improvement Program\* \$ 240,000

\*Multiple Funds/Divisions

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 240,000
<b>TOTAL</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 240,000</b>

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
Miles of Streets Resurfaced	0.98	1.63	1.61	1.61	1.42

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

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

<b>ACCT DESCRIPTION</b>	<b>Actual 06-07</b>	<b>Actual 2007</b>	<b>Budget 2008</b>	<b>Est. 2008</b>	<b>Budget 2009</b>
<b><u>ALLOTMENTS, GRANTS &amp; REIMBURSEMENTS</u></b>					
4330 ALLOTMENTS	\$ 235,221	\$ 191,531	\$ 187,000	\$ 180,000	\$ 191,500
	\$ 235,221	\$ 191,531	\$ 187,000	\$ 180,000	\$ 191,500
<b><u>OTHER INCOME</u></b>					
4510 INTEREST INCOME	\$ 1,410	\$ 4,237	\$ 3,000	\$ 2,000	\$ 2,000
	\$ 1,410	\$ 4,237	\$ 3,000	\$ 2,000	\$ 2,000
TOTAL REVENUE	\$ 236,631	\$ 195,768	\$ 190,000	\$ 182,000	\$ 193,500
USE OF RESERVES	\$ -	\$ -	\$ -	\$ 8,300	\$ 46,500
FUNDS AVAILABLE	\$ 236,631	\$ 195,768	\$ 190,000	\$ 190,300	\$ 240,000
<b>DISBURSEMENTS</b>					
<b><u>CAPITAL OUTLAY</u></b>					
6430 CAPITAL PROJECTS	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 240,000
	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 240,000
TOTAL DISBURSEMENTS	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 240,000

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

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

First 3 months	6,537	\$27.75	\$	45,350
Last 9 months	7,022	\$27.75	\$	<u>146,145</u>
			\$	191,496

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

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

- Maximize the rate of return on the investments held in cash reserves
- Develop a plan to increase the funding ratio within three (3) years (Village Board directed goal)

**Capital Projects**

- None

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	<b>Budget 2009</b>
Personal Services	\$ -		\$ -	\$ -	\$ -
Contractual Services -	\$ 22,732	\$ 61,996	\$ 11,100	\$ 38,400	\$ 22,500
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ 51,217	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 22,732</b>	<b>\$ 113,213</b>	<b>\$ 11,100</b>	<b>\$ 38,400</b>	<b>\$ 22,500</b>

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

Indicator	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	<b>Budget 2009</b>
Actuarial Funding Ratio	70.7%	71.6%	75.0%	72.0%	<b>80.0%</b>
Percentage in Equity Investments	45%	45%	45%	45%	<b>45%</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 05 -POLICE PENSION FUND      REVENUE**

ACCT DESCRIPTION	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b><u>TAXES</u></b>					
4070 REAL ESTATE TAX	\$ 587,243	\$ 736,773	\$ 806,000	\$ 806,000	\$ 1,097,000
	\$ 587,243	\$ 736,773	\$ 806,000	\$ 806,000	\$ 1,097,000
<b><u>MISCELLANEOUS REVENUE</u></b>					
4425 POLICE CONTRIBUTION	\$ 109,365	\$ 178,763	\$ 190,000	\$ 190,000	\$ 203,000
4430 OTHER INCOME	\$ -	\$ 375,000	\$ 250,000	\$ 250,000	\$ -
	\$ 109,365	\$ 553,763	\$ 440,000	\$ 440,000	\$ 203,000
<b><u>OTHER INCOME</u></b>					
4510 INVESTMENT INCOME	\$ 454,878	\$ 711,654	\$ 800,000	\$ 400,000	\$ 400,000
	\$ 454,878	\$ 711,654	\$ 800,000	\$ 400,000	\$ 400,000
<b>TOTAL REVENUE</b>	<b>\$ 1,151,486</b>	<b>\$ 2,002,190</b>	<b>\$ 2,046,000</b>	<b>\$ 1,646,000</b>	<b>\$ 1,700,000</b>

**DISBURSEMENTS**

**CONTRACTUAL SERVICES**

6140 PROFESSIONAL SERVICES	\$ 4,550	\$ 20,682	\$ 1,500	\$ 8,400	\$ 9,500
6190 OUTSIDE SERVICES	\$ 18,182	\$ 41,314	\$ 9,600	\$ 30,000	\$ 13,000
	\$ 22,732	\$ 61,996	\$ 11,100	\$ 38,400	\$ 22,500

**OTHER CHARGES**

6310 MEMBERSHIPS	\$ 950	\$ -	\$ 1,000	\$ 750	\$ 1,000
6330 PROFESSIONAL DEVELOPMENT	\$ 441	\$ -	\$ 1,000	\$ 1,000	\$ 2,500
6390 BUSINESS EXPENSE	\$ 1,455	\$ 4,994	\$ 1,631,900	\$ 2,500	\$ 1,289,000
6391 DISABILITY PAYMENTS	\$ 73,891	\$ 87,393	\$ 130,000	\$ 82,000	\$ 85,000
6392 REFUND OF CONTRIBUTION	\$ -	\$ 51,217	\$ -	\$ -	\$ -
6393 RETIREMENT PAYMENTS	\$ 165,225	\$ 278,315	\$ 271,000	\$ 280,000	\$ 300,000
	\$ 241,962	\$ 421,919	\$ 2,034,900	\$ 366,250	\$ 1,677,500
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 264,694</b>	<b>\$ 483,915</b>	<b>\$ 2,046,000</b>	<b>\$ 404,650</b>	<b>\$ 1,700,000</b>

**Village of Lincolnshire 2009 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 2009 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 2008		<b>Budget 2009</b>
Budgeted sworn salary expense:	\$ 1,915,000		\$ 2,041,000
	9.91%	\$ 189,777	9.91% \$ 202,263

**4430 Other Income**

This 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 allocated each year as employer and employee contributions are invested to pay eventual retirement and disability benefits as allowed under state statute and approved by the Police Pension Board.

**Disbursements**

<b>6140 Professional Services</b>			
Actuarial Analysis of Fund Assets	\$	2,600	\$ 3,000
Bookkeeping services	\$	7,000	\$ 7,000
Legal fees	\$	-	\$ 5,000
		<hr/>	<hr/>
		\$ 9,600	\$ 15,000
<b>6190 Outside Services</b>			
Medical examinations and accounting services	\$	1,500	\$ 1,500
<b>6320 Memberships</b>			
Illinois Police Pension Fund Association (IPPFA)	\$	1,000	\$ 1,000
<b>6390 Business Expense</b>			
This reflects the amount actually invested by the fund each year and is based on an annual actuarial analysis of Lincolnshire's sworn officers and retirees. This amount reflects both the employer and employee contributions for the year.	\$	3,000	\$ 3,000
<b>6391 Disability Payments</b>			
Amounts paid to members of the Fund or their beneficiaries according to state law	\$	130,000	\$ 85,000
<b>6393 Retirement Payments</b>			
Amounts paid to members of the Fund or their beneficiaries according to state law	\$	271,000	\$ 300,000

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

This fund disburses Village employer contributions to the Illinois Municipal Retirement Fund, which provides pension and disability benefits for civilian Village employees working over 600 hours per year. This year, the employer contribution rate was increased from 10.66% to 10.77% by the IMRF Board of Trustees, based upon actuarial assumptions. Rates are as follows:

unofficial until Nov. 08	IMRF:	10.77%
	FICA:	<u>7.65%</u>
		18.42%
	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 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	<b>Budget 2009</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 408,467	\$ 665,402	\$ 693,700	\$ 702,000	\$ 718,900
<b>TOTAL</b>	\$ 408,467	\$ 665,402	\$ 693,700	\$ 702,000	\$ 718,900

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

None



**Village of Lincolnshire 2009 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 2009 proposed income in this line item is the amount levied in 2008 based on salary information in the FY2009 budget. Because of the lag in collection, the tax income never equals the mandated Village employer contribution to the Fund. Therefore, there is an annual deficit in this Fund reflecting the amount the Village is obligated as an employer to contribute to its employees' pension and disability benefits.

**4520 W/S Fund Contributions**

This amount is calculated upon budgeted Water & Sewer Fund salaries. Since the Water & Sewer Fund is an enterprise fund, IMRF and FICA employer contributions are paid from that fund relative to the salaries it pays. Those contributions are then funnelled through the IMRF Fund to make the proper contributions for all civilian employees.

**4530 VM Fund Contributions**

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

**4535 E911 Fund Contributions**

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

Revenues	Budget 2008		Budget 2009	
RE Taxes (2008 levy collected in FY2009)	\$	452,000		\$ 501,000
Interest	\$	3,000		\$ 1,000
Water & Sewer Fund salaries	\$	573,000	\$	601,000
		18.31%	\$	110,704
Vehicle Maint. Fund salaries	\$	160,000	\$	168,000
		18.31%	\$	30,946
E911 Fund salaries	\$	313,000	\$	335,000
		18.31%	\$	61,707
Total		\$ 646,523		\$ 705,357

**6390 Business Expense**

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

Expenditures	Budget 2008		Budget 2009	
Budgeted IMRF and FICA salaries	\$	3,676,000	\$	3,780,000
		18.31%	\$	696,276
Budgeted Medicare only salaries (Sworn Police hired after 3-31-86)	\$	1,425,000	\$	1,525,000
		1.45%	\$	22,113
Total		\$ 693,738		\$ 718,389

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

The Vehicle Maintenance Division is responsible for the maintenance and upkeep of 77 Village-owned vehicles and larger equipment. There is also a variety of small equipment such as pumps, saws and generators. In addition, this division also maintains the seven stand-by generators that supply emergency power to the water reservoirs and sanitary sewer lift stations.

**Significant Goals/Objectives**

- Conduct preventive maintenance programs
- Conduct the fuel tank monitoring program
- Continue with the standby generator replacements
- Secure all permitting and replace the Village fuel pump equipment
- Continue to investigate the viability of alternative powered trucks and equipment

**Capital Projects**

- None

\*Multiple Funds/Divisions

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

<b>Disbursements</b>	<b>Actual 06-07</b>	<b>Actual 2007</b>	<b>Budget 2008</b>	<b>Est. 2008</b>	<b>Budget 2009</b>
Personal Services	\$ 98,685	\$ 164,049	\$ 169,000	\$ 169,000	\$ 178,000
Contractual Services	\$ 56,069	\$ 94,648	\$ 81,100	\$ 80,600	\$ 78,000
Commodities	\$ 4,707	\$ 7,224	\$ 6,000	\$ 6,000	\$ 6,500
Other Charges	\$ 116,353	\$ 180,483	\$ 187,700	\$ 247,800	\$ 257,900
Capital Outlay	\$ 16,332	\$ 1,995	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 292,146</b>	<b>\$ 448,399</b>	<b>\$ 443,800</b>	<b>\$ 503,400</b>	<b>\$ 520,400</b>

**Staffing (Full-Time Equivalents)**

	<b>Actual 06-07</b>	<b>Actual 2007</b>	<b>Budget 2008</b>	<b>Est. 2008</b>	<b>Budget 2009</b>
Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Automotive Servicer	1.00	1.00	1.00	1.00	1.00
Clerk	0.25	0.25	0.25	0.25	0.25
Total	2.25	2.25	2.25	2.25	2.25

**Performance Indicators**

<b>Indicator</b>	<b>Actual 06-07</b>	<b>Actual 2007</b>	<b>Budget 2008</b>	<b>Est. 2008</b>	<b>Budget 2009</b>
Gallons Diesel Used	6,450	9,600	18,000	15,000	14,000
Gallons Gasoline Used	24,000	32,000	40,000	34,000	34,000
Preventive Maintenance Hours	945	1,320	1,600	1,400	1,500
Work Orders Completed - Hours	1,375	1,442	2,000	1,400	1,500
No. of Vehicles/Equipment Maintained	72	72	76	73	73

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 12 - VEHICLE MAINTENANCE FUND                      REVENUES**

ACCT DESCRIPTION	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b><u>OTHER INCOME</u></b>					
4540 GF TRANSFER	90% \$ 269,000	\$ 398,570	\$ 399,400	\$ 453,000	\$ 468,400
4545 W/S TRANSFER	10% \$ 27,807	\$ 42,700	\$ 44,400	\$ 50,300	\$ 52,000
<b>TOTAL REVENUES</b>	<b>\$ 296,807</b>	<b>\$ 441,270</b>	<b>\$ 443,800</b>	<b>\$ 503,300</b>	<b>\$ 520,400</b>

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

ACCT DESCRIPTION	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
<b><u>PERSONAL SERVICES</u></b>					
6010 REGULAR SALARIES	\$ 91,414	\$ 152,258	\$ 160,000	\$ 160,000	\$ 168,000
6020 OVERTIME SALARIES	\$ 7,271	\$ 11,791	\$ 9,000	\$ 9,000	\$ 10,000
	\$ 98,685	\$ 164,049	\$ 169,000	\$ 169,000	\$ 178,000
<b><u>CONTRACTUAL SERVICES</u></b>					
6130 EQUIPMENT MAINTENANCE	\$ 1,353	\$ 727	\$ 1,000	\$ 1,000	\$ 1,000
6187 MEDICAL INSURANCE	\$ 17,841	\$ 29,678	\$ 32,000	\$ 29,500	\$ 25,100
6188 GENERAL INSURANCE	\$ 18,978	\$ 27,524	\$ 25,100	\$ 25,100	\$ 22,800
6190 OUTSIDE SERVICES	\$ 17,897	\$ 36,719	\$ 23,000	\$ 25,000	\$ 29,100
	\$ 56,069	\$ 94,648	\$ 81,100	\$ 80,600	\$ 78,000
<b><u>COMMODITIES</u></b>					
6230 MAINTENANCE MATERIALS	\$ 4,707	\$ 7,224	\$ 6,000	\$ 6,000	\$ 6,500
	\$ 4,707	\$ 7,224	\$ 6,000	\$ 6,000	\$ 6,500

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

<b>ACCT DESCRIPTION</b>	<b>Actual 06-07</b>	<b>Actual 2007</b>	<b>Budget 2008</b>	<b>Est. 2008</b>	<b>Budget 2009</b>
<b><u>OTHER CHARGES</u></b>					
6310 MEMBERSHIPS	\$ 420	\$ 505	\$ 500	\$ 500	\$ 500
6330 PROFESSIONAL DEVELOPMENT	\$ 600	\$ 423	\$ 500	\$ 500	\$ 1,000
6340 PUBLICATIONS	\$ 2,699	\$ 3,803	\$ 4,500	\$ 4,000	\$ 4,500
6360 UNIFORMS	\$ 1,246	\$ 2,210	\$ 1,900	\$ 1,500	\$ 1,900
6387 GAS/OIL/ANTIFREEZE	\$ 82,270	\$ 99,045	\$ 110,000	\$ 171,000	\$ 177,000
6388 PARTS	\$ 2,933	\$ 29,839	\$ 25,000	\$ 25,000	\$ 25,000
6389 TIRES	\$ 6,676	\$ 14,129	\$ 15,000	\$ 15,000	\$ 17,000
6390 BUSINESS EXPENSE	\$ 19,509	\$ 30,529	\$ 30,300	\$ 30,300	\$ 31,000
	\$ 116,353	\$ 180,483	\$ 187,700	\$ 247,800	\$ 257,900
<b><u>CAPITAL OUTLAY</u></b>					
6440 OTHER EQUIPMENT	\$ 16,332	\$ 1,995	\$ -	\$ -	\$ -
	\$ 16,332	\$ 1,995	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 292,146</b>	<b>\$ 448,399</b>	<b>\$ 443,800</b>	<b>\$ 503,400</b>	<b>\$ 520,400</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6190 Outside Services</b>		
Air Cylinder Rental	\$ 700	\$ 1,300
Automotive Brake Repair	\$ 800	\$ 800
Car Wash	\$ 3,200	\$ 3,200
First Aid Supplies	\$ 300	\$ 300
Front End and dealer Repairs	\$ 3,500	\$ 4,000
Fuel Tank Cleaning	\$ -	\$ 5,000
Inspections	\$ 1,000	\$ 1,000
Oil/Gas Samples	\$ 400	\$ 400
Painting	\$ 2,000	\$ 2,000
Radiator Repairs	\$ 1,000	\$ 1,000
Radio Maintenance	\$ 600	\$ 600
Safety Kleen	\$ 1,500	\$ 1,500
Vehicle Incidents	\$ 8,000	\$ 8,000
<b>Total</b>	<b>\$ 23,000</b>	<b>\$ 29,100</b>
<b>6230 Maintenance Materials</b>		
Cut Off Wheels	\$ 100	\$ 100
Detailing Supplies	\$ 500	\$ 500
Fasteners	\$ 1,500	\$ 2,000
Hand Cleaner	\$ 200	\$ 200
Pressure Washer Supplies	\$ 300	\$ 300
Safety Supplies	\$ 300	\$ 300
Snow Equipment Maintenance Supplies	\$ 2,000	\$ 2,000
Truck Soap	\$ 500	\$ 500
Welding Supplies	\$ 600	\$ 600
<b>Total</b>	<b>\$ 6,000</b>	<b>\$ 6,500</b>
<b>6310 Memberships</b>		
Fleet Managers Association	\$ 100	\$ 100
The Maintenance Council (TMC)	\$ 400	\$ 400
<b>Total</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>6330 Professional Development</b>		
Mechanic Certification Courses	\$ 200	\$ 400
Workplace Safety Training	\$ 300	\$ 600
<b>Total</b>	<b>\$ 500</b>	<b>\$ 1,000</b>
<b>6390 Business Expense</b>	\$160,000	\$168,000
FICA/IMRF - VM Salaries	18.31% \$ 28,100	18.42% \$ 30,946
<p>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:</p>		
Buildings Maintenance	1% \$ 4,400	1% \$ 5,200
Community Development	1% \$ 4,400	1% \$ 5,200
Forestry	1% \$ 4,400	1% \$ 5,200
Parks	22% \$ 97,600	22% \$ 114,500
Police	35% \$ 155,300	35% \$ 182,100
Streets	30% \$ 133,300	30% \$ 156,100
Water & Sewer Operations	10% \$ 44,400	10% \$ 52,000
<b>Total</b>	<b>100% \$ 443,800</b>	<b>100% \$ 520,300</b>

This page left intentionally blank.

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

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

**Capital Projects**

- Downtown Landscaping Improvements	\$ 160,000
- Downtown Triangle Infrastructure Improvements	\$ 2,350,000
- Village Green South Storm Sewer Rehabilitation	<u>\$ 10,000</u>
	\$ 2,520,000

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

Description	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	<b>Budget 2009</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 10,590	\$ 3,059	\$ 5,000	\$ 4,000	\$ 5,000
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ 520,340	\$ 556,044	\$ 673,000	\$ 178,000	\$ 180,000
Capital Outlay	\$ -	\$ -	\$ 5,554,000	\$ 1,898,100	\$ 2,932,000
<b>TOTAL</b>	\$ 530,930	\$ 559,103	\$ 6,232,000	\$ 2,080,100	\$ 3,117,000

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

None

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 15 - TAX INCREMENT FINANCE**

**REVENUES**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<b><u>TAXES</u></b>					
4071 TIF INCREMENT	\$ 1,345,662	\$ 1,480,752	\$ 1,566,000	\$ 1,511,000	\$ 1,597,000
	\$ 1,345,662	\$ 1,480,752	\$ 1,566,000	\$ 1,511,000	\$ 1,597,000
<b><u>GRANTS</u></b>					
4335 MISCELLANEOUS GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>OTHER INCOME</u></b>					
4430 OTHER INCOME	\$ -	\$ -	\$ 4,000,000	\$ 160,000	\$ -
4510 INTEREST INCOME	\$ 20,990	\$ 32,980	\$ 5,000	\$ 20,000	\$ 17,000
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ 750,000
	\$ 20,990	\$ 32,980	\$ 4,005,000	\$ 180,000	\$ 767,000
<b>TOTAL REVENUES</b>	<b>\$ 1,366,652</b>	<b>\$ 1,513,732</b>	<b>\$ 5,571,000</b>	<b>\$ 1,691,000</b>	<b>\$ 2,364,000</b>
<b>USE OF RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 661,000</b>	<b>\$ 415,100</b>	<b>\$ 753,000</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 1,366,652</b>	<b>\$ 1,513,732</b>	<b>\$ 6,232,000</b>	<b>\$ 2,106,100</b>	<b>\$ 3,117,000</b>
<b><u>DISBURSEMENTS</u></b>					
<b><u>CONTRACTUAL SERVICES</u></b>					
6140 PROFESSIONAL SERVICES	\$ 10,590	\$ 3,059	\$ 5,000	\$ 4,000	\$ 5,000
	\$ 10,590	\$ 3,059	\$ 5,000	\$ 4,000	\$ 5,000
<b><u>OTHER CHARGES</u></b>					
6371 REDEVELOPMENT AGREEMENTS	\$ 520,340	\$ 556,044	\$ 673,000	\$ 178,000	\$ 180,000
6372 MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 520,340	\$ 556,044	\$ 673,000	\$ 178,000	\$ 180,000
<b><u>CAPITAL OUTLAY</u></b>					
6430 CAPITAL PROJECTS	\$ 87,443	\$ 56,204	\$ 1,430,000	\$ 1,504,000	\$ 2,520,000
6471 LOAN PAYMENT-WSI & BANK	\$ 255,736	\$ 409,491	\$ 4,124,000	\$ 394,100	\$ 412,000
	\$ 343,179	\$ 465,695	\$ 5,554,000	\$ 1,898,100	\$ 2,932,000
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 874,109</b>	<b>\$ 1,024,798</b>	<b>\$ 6,232,000</b>	<b>\$ 2,080,100</b>	<b>\$ 3,117,000</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

4071

**Tax Increment**

The Tax Increment Finance District is funded by the property tax income from the increased value of property within the District. This "increment" of value equals the difference between the current year's Equalized Assessed Valuation (EAV) and the EAV of the district as established by Lake County at the time the district was established. Current TIF income is \$6.161 (2007) 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 2007)	\$ 24,524,451			
Total EAV (thru 2007)	\$ 27,979,194			
2008 EAV Increase (5% estimated)	\$ 1,398,959			
Total	\$ 29,378,153	\$ 25,923,410	\$ 0.06161	\$ 1,597,141

4430

**Other Income**

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

6140

**Professional Services**

	Budget 2008
Audit	\$ 950
Legal/Planning/Engineering	\$ 4,050
Total	\$ 5,000

Budget 2009	
\$	1,000
\$	4,000
\$	5,000

6471

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

Year	Rate	Principal	Interest	Total
2009	5.00%	\$ 48,652	\$ 3,094	\$ 51,746
2010	5.00%	\$ 25,244	\$ 635	\$ 25,879
	Total	\$ 73,896	\$ 3,729	\$ 77,625

**\$4.0 Million Land Acquisition Loan**

Year	Rate	Principal	Interest	Total
2009	4.10-4.95%	\$ 185,000	\$ 175,000	\$ 360,000
2010	4.10-4.95%	\$ 420,000	\$ 161,678	\$ 581,678
2011	4.10-4.95%	\$ 505,000	\$ 140,717	\$ 645,717
2012	4.10-4.95%	\$ 580,000	\$ 115,472	\$ 695,472
2013	4.10-4.95%	\$ 660,000	\$ 86,002	\$ 746,002
2014	4.10-4.95%	\$ 750,000	\$ 51,787	\$ 801,787
2015	4.10-4.95%	\$ 675,000	\$ 16,706	\$ 691,706
	Total	\$ 3,775,000	\$ 747,362	\$ 4,522,362

**\$750,000 General Fund Advance**

**Internal Loans By The Water & Sewer Improvement Fund**

Year	Rate	Principal	Interest	Total
2010	4.00%	\$ 750,000	\$ 30,000	\$ 780,000

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

**Function**

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

**Significant Goals/Objectives**

- Through a service agreement, provide full telecommunications services to the Riverwoods Police Department
- Conduct a 5-year police services and staffing analysis for the Telecommunications Center
- Conduct a thorough review of the Police Department's radio system and develop a future replacement plan

**Capital Projects**

- None

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

<b>Disbursements</b>	<b>Actual 06-07</b>	<b>Actual 2007</b>	<b>Budget 2008</b>	<b>Est. 2008</b>	<b>Budget 2009</b>
Personal Services	\$ 182,416	\$ 283,236	\$ 321,500	\$ 365,000	\$ 337,000
Contractual Services	\$ 76,201	\$ 120,743	\$ 130,800	\$ 128,300	\$ 119,700
Commodities	\$ 64	\$ 285	\$ 500	\$ 300	\$ 400
Other Charges	\$ 33,915	\$ 55,792	\$ 63,500	\$ 62,600	\$ 68,600
Capital Outlay	\$ -	\$ 122,217	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 292,596</b>	<b>\$ 582,273</b>	<b>\$ 516,300</b>	<b>\$ 556,200</b>	<b>\$ 525,700</b>

**Staffing (Full-Time Equivalents)**

	<b>Actual 06-07</b>	<b>Actual 2007</b>	<b>Budget 2008</b>	<b>Est. 2008</b>	<b>Budget 2009</b>
Telecommunicator	<u>5.00</u>	<u>5.00</u>	<u>5.40</u>	<u>5.40</u>	<u>5.40</u>
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.40</b>	<b>5.40</b>	<b>5.40</b>

**Performance Indicators**

<b>Indicator</b>	<b>Actual CY 2006</b>	<b>Actual CY 2007</b>	<b>Budget CY 2008</b>	<b>Estimate CY 2008</b>	<b>Budget CY 2009</b>
911 Calls Received	6,358	6,004	6,500	7,000	7,200
Non-911 Telephone Calls Received	38,990	34,801	35,000	40,000	41,000
Accidents Dispatched	1,044	1,070	1,150	1,150	1,150
Lincolnshire Police Calls Dispatched	60,461	61,530	62,500	62,500	63,000
Riverwoods Police Calls Dispatched	9,969	9,287	10,500	9,500	9,600

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 17 - E911 FUND**

**REVENUE**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<b><u>LICENSES &amp; FEES</u></b>					
4076 E911 LANDLINE SURCHARGE	\$ 147,726	\$ 245,036	\$ 250,000	\$ 220,000	\$ 220,000
4077 E911 WIRELESS SURCHARGE	\$ 65,132	\$ 103,593	\$ 90,000	\$ 120,000	\$ 126,000
	\$ 212,858	\$ 348,629	\$ 340,000	\$ 340,000	\$ 346,000
<b><u>OTHER INCOME</u></b>					
4430 OTHER INCOME	\$ -	\$ -	\$ -	\$ 23,400	\$ -
4431 TELECOM SERVICE	\$ 44,129	\$ 68,510	\$ 70,500	\$ 70,500	\$ 75,000
4510 INTEREST INCOME	\$ 4,514	\$ 12,681	\$ 8,000	\$ 6,000	\$ 5,000
4540 TRANSFER FROM GENERAL FUND	\$ -	\$ 150,000	\$ 100,000	\$ 100,000	\$ -
	\$ 48,643	\$ 231,191	\$ 178,500	\$ 199,900	\$ 80,000
<b>TOTAL REVENUE</b>	<b>\$ 261,501</b>	<b>\$ 579,820</b>	<b>\$ 518,500</b>	<b>\$ 539,900</b>	<b>\$ 426,000</b>
<b>USE OF RESERVES</b>	<b>\$ -</b>	<b>\$ 2,453</b>	<b>\$ 40,300</b>	<b>\$ 16,500</b>	<b>\$ 99,700</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 261,501</b>	<b>\$ 582,273</b>	<b>\$ 558,800</b>	<b>\$ 556,400</b>	<b>\$ 525,700</b>

**Village of Lincolnshire 2009 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 slight decrease from FY 2008 revenues.

\$ 18,333 monthly surcharge income x 12 months = \$220,000

- 4077 **E-911 Wireless/Surcharge:** Monthly fee included on each telephone bill in the Village. This money, approved by State Statute, funds the operation of the Enhanced 911 system to handle wireless handheld cellular phones. Recent legislation has changed the tax from 75 cents to 73 cents per phone per month. But the share Lincolnshire receives increased from 50 cents (66%) to 58 cents (80%).

\$10,500 monthly surcharge x 12 = \$126,000

**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 seventh year of a contract to provide telecommunications services for the Riverwoods Police Department. By agreement between the Village and Riverwoods, they will pay a fee which will be adjusted annually. The annual fee anticipated for FY 2009 is \$75,000, an increase from \$72,000 the previous year.

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

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 17 - E911 FUND**

**DISBURSEMENTS**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<u>PERSONAL SERVICES</u>					
6010 REGULAR SALARIES	\$ 173,167	\$ 271,078	\$ 313,000	\$ 295,000	\$ 332,000
6020 OVERTIME SALARIES	\$ 9,249	\$ 12,158	\$ 8,500	\$ 70,000	\$ 5,000
	\$ 182,416	\$ 283,236	\$ 321,500	\$ 365,000	\$ 337,000
<u>CONTRACTUAL SERVICES</u>					
6110 TELEPHONE	\$ 11,795	\$ 17,722	\$ 18,000	\$ 18,000	\$ 18,000
6130 EQUIPMENT MAINTENANCE	\$ 5,251	\$ 6,262	\$ 10,000	\$ 10,000	\$ 18,000
6155 DATA SYSTEMS	\$ -	\$ -	\$ 500	\$ 500	\$ 500
6187 MEDICAL INSURANCE	\$ 47,485	\$ 78,409	\$ 85,500	\$ 83,000	\$ 67,000
6188 GENERAL INSURANCE	\$ 11,670	\$ 18,350	\$ 16,800	\$ 16,800	\$ 16,200
	\$ 76,201	\$ 120,743	\$ 130,800	\$ 128,300	\$ 119,700
<u>COMMODITIES</u>					
6210 OFFICE SUPPLIES	\$ 64	\$ 285	\$ 500	\$ 300	\$ 400
	\$ 64	\$ 285	\$ 500	\$ 300	\$ 400
<u>OTHER CHARGES</u>					
6310 MEMBERSHIPS	\$ 206	\$ 208	\$ 200	\$ 200	\$ 200
6330 PROFESSIONAL DEVELOPMENT	\$ 595	\$ 630	\$ 1,900	\$ 1,000	\$ 1,400
6360 UNIFORMS	\$ 231	\$ 2,220	\$ 2,600	\$ 2,600	\$ 3,800
6386 MINOR EQUIPMENT	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
6390 BUSINESS EXPENSE	\$ 32,883	\$ 52,734	\$ 57,300	\$ 57,300	\$ 61,700
	\$ 33,915	\$ 55,792	\$ 63,500	\$ 62,600	\$ 68,600
<u>CAPITAL OUTLAY</u>					
6420 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
6440 OTHER EQUIPMENT	\$ -	\$ 122,217	\$ -	\$ -	\$ -
	\$ -	\$ 122,217	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 292,596</b>	<b>\$ 582,273</b>	<b>\$ 516,300</b>	<b>\$ 556,200</b>	<b>\$ 525,700</b>

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

	Budget 2008	Budget 2009
<b>6110 Telephone</b>		
E-911 System Networking Charges	\$ 18,000	\$ 18,000
<b>6130 Equipment Maintenance</b>		
911 Telephone System	\$ -	\$ 8,000
Base Radio System	\$ 1,500	\$ 1,500
Computer Aided Dispatch System	\$ 5,500	\$ 5,500
Telephone and Radio Logging Recorder	\$ 1,500	\$ 1,500
Uninterruptable Power Supply	\$ 1,500	\$ 1,500
Total	\$ 10,000	\$ 18,000
<b>6155 Data Systems</b>		
Local Area Network Training	\$ 250	\$ 200
Records Management	\$ 250	\$ 200
Total	\$ 500	\$ 400
<b>6210 Office Supplies</b>		
Computer Paper/Ribbons/Cartridges	\$ 300	\$ 300
Fax Paper/Toner	\$ 200	\$ 200
Total	\$ 500	\$ 500
<b>6330 Professional Development</b>		
Certified Training Courses, Seminars and Conferences	\$ 1,000	\$ 750
Emergency Police, Fire and Medical Dispatch	\$ 400	\$ 250
North East Multi-Regional Training	\$ 500	\$ 500
Total	\$ 1,900	\$ 1,500
<b>6360 Uniforms</b>		
Replacement Uniforms	\$ 1,000	\$ 1,400
Uniform Cleaning	\$ 1,600	\$ 2,400
Total	\$ 2,600	\$ 3,800
<b>6386 Minor Equipment</b>		
911 Equipment	\$ 200	\$ 200
Office Equipment	\$ 500	\$ 500
Radio Equipment	\$ 800	\$ 800
Total	\$ 1,500	\$ 1,500
<b>6390 Business Expense</b>		
IMRF Employer Share for Telecommunicators	\$ 313,000	\$ 332,000
Total	18.31% \$ 48,000	18.42% \$ 61,154

Village of Lincolnshire 2009 Annual Budget

**Program Activity Summary**

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

**Function**

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

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

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

**Significant Goals/Objectives**

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

**Capital Projects**

- North Park Bleachers	\$ 20,000
- Bike/Pedestrian Path - Route 22 Berkshire to Woodcreek (S)	\$ 160,000
- Bike/Pedestrian Path - At I-94 (N/S)	<u>\$ 101,500</u>
	\$ 281,500

**Village of Lincolnshire 2009 Annual Budget**

**Program Activity Summary**

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

<b>Disbursements</b>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<b>Budget 2009</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ <u>256,899</u>	\$ <u>358,027</u>	\$ <u>725,000</u>	\$ <u>417,000</u>	\$ <b>581,500</b>
<b>TOTAL</b>	\$ 256,899	\$ 358,027	\$ 725,000	\$ 417,000	\$ <b>581,500</b>

**Staffing (Full Time Equivalents)**

No staff are funded through this account

**Performance Indicators**

None

**Village of Lincolnshire 2009 Annual Budget**

**Program Detail**

**FUND 18 - PARK DEVELOPMENT FUND**

**REVENUE**

<u>ACCT DESCRIPTION</u>	<u>Actual 06-07</u>	<u>Actual 2007</u>	<u>Budget 2008</u>	<u>Est. 2008</u>	<u>Budget 2009</u>
<u>MISCELLANEOUS REVENUE</u>					
4315 PARK GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
4420 PARK DONATIONS	\$ 639,595	\$ 208,504	\$ 305,400	\$ 8,200	\$ 248,000
	\$ 639,595	\$ 208,504	\$ 305,400	\$ 8,200	\$ 248,000
<u>OTHER INCOME</u>					
4430 OTHER INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
4510 INTEREST INCOME	\$ 28,940	\$ 53,566	\$ 40,000	\$ 40,000	\$ 25,000
4540 TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
4570 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 28,940	\$ 53,566	\$ 40,000	\$ 40,000	\$ 25,000
<b>TOTAL REVENUE</b>	<b>\$ 668,535</b>	<b>\$ 262,070</b>	<b>\$ 345,400</b>	<b>\$ 48,200</b>	<b>\$ 273,000</b>
<b>USE OF RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 480,600</b>	<b>\$ 382,800</b>	<b>\$ 308,500</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 668,535</b>	<b>\$ 262,070</b>	<b>\$ 826,000</b>	<b>\$ 431,000</b>	<b>\$ 581,500</b>

**Village of Lincolnshire 2009 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:

2 Hotz Subdivision	\$ 24,700
Klek Subdivision	\$ 49,500
Westminster Way Condos	<u>\$ 173,500</u>
Total	\$ 247,700

**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 2009 Annual Budget**

**Program Detail**

**FUND 18 - PARK DEVELOPMENT FUND**

**DISBURSEMENTS**

ACCT DESCRIPTION	Actual 06-07	Actual 2007	Budget 2008	Est. 2008	Budget 2009
6140 PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>CAPITAL OUTLAY</u></b>					
6430 CAPITAL PROJECTS	\$ 56,899	\$ 158,027	\$ 525,000	\$ 217,000	\$ 281,500
6470 TRANSFER TO GENERAL FUND	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000
	\$ 256,899	\$ 358,027	\$ 725,000	\$ 417,000	\$ 581,500
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 256,899</b>	<b>\$ 358,027</b>	<b>\$ 725,000</b>	<b>\$ 417,000</b>	<b>\$ 581,500</b>

**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 Estimate	\$ 1,206,655	\$ 48,200	\$ (200,000)	\$ 1,054,855	\$ 217,000	\$ 837,855
FY 2009 Budget	\$ 837,855	\$ 273,000	\$ (300,000)	\$ 810,855	\$ 281,500	\$ 529,355

**Village of Lincolnshire 2009 Annual Budget**

**Program Notes**

6470 **Transfer to General Fund**

Fund Transfer for Land Purchase Debt Service

Budget 2008

\$ 200,000

**Budget 2009**

**\$ 300,000**

**This page left intentionally blank.**





## Village of Lincolnshire 2009 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 2009 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 \$6,931,400 for fifty-one (51) capital improvements has been budgeted for Fiscal Year 2009. A majority of the projects (45) will have no impact on operating costs. Six (6) projects will cause operating costs to increase and none will result in a decrease in operating costs. Operating costs will increase by \$11,500 per year for the six (6) projects. Including debt service payments for previous capital projects, total capital improvement costs are \$8,246,400.

#### **General Fund**

Finance - No projects are planned for 2009.

Community Development - No projects are planned for 2009.

Police - Five (5) Police vehicles will be replaced this year. Existing equipment in the replaced vehicles will be transferred to the new ones. Several pieces of equipment will be replaced and upgraded including mobile data computers, radios (both squad mobile and hand-held portable), a traffic radar unit and marked squad car light bars. Also, the sixteen year old security camera system in the Department area will be replaced. The total cost for Police is \$200,500.

Insurance/Common Expenses - Routine replacement of computers and related data processing equipment will continue again this year. Also, some equipment used to produce the cablecast of Board and Committee meetings will be upgraded. The total cost for Insurance/Common Expenses is \$28,400.

Public Works - Administration - No projects are planned for 2009.

Public Works - Streets - The Village has maintained an aggressive vehicle and equipment replacement schedule for many years. The benefits include level operating expenses to maintain these assets as well as assurance that vehicles and equipment operate with little disruption to providing services. This year several pieces will be significantly overhauled rather than being replaced. These include the forklift, backhoe, endloader, bucket truck and Truck 232. The five ton truck (252) and one ton truck (246) will be replaced. Several pieces of equipment will be replaced including the concrete saw, sewer flusher, a leaf loading machine and the Des Plaines River Elevation Gauge. We will also have the street sweeper completely overhauled rather than replace it this year. We have also budgeted for the annual improvements to various sections of the Village's stormwater system and to resurface approximately 1.4 miles of Village streets. Additional

## **Village of Lincolnshire 2009 Annual Budget**

projects include an upgrade to the Lincolnshire Drive flood valve, pavement striping and improvements associated with the eastern section of State Route 22 including traffic signal upgrades and median enhancements. Finally, the largest project is the reconstruction of Schelter Road that serves the Lincolnshire Corporate Center and Lincolnshire Business Center. One of the Village's oldest and only concrete road is in poor shape and is beyond the possibility of more patchwork repairs. This project is estimated to be \$2,050,000. The total for Public Works-Streets is \$2,910,000.

**Public Works - Parks** - Several pieces of equipment will be replaced this year including a small tractor, the main athletic field mower and walk-behind snow blower. Also, we will add a snow removal kit to one of the riding mowers to enable us to better clear snow from our bike paths. At Whytegate Park, a large portion of the white border fence will received major repairs, portions of the tennis court fencing will be replaced and the playground structure will be repainted. The tennis court fencing at Balzer Park will be repaired and the decorative street light at Spring Lake Park will be replaced to match the one located at North Park. A restoration of the Veterans Memorial located in Spring Lake Park will be enhanced. An additional set of lannon stone steps will be added to Olde Mill Park. Finally, we will begin implementation of the first corridor enhancement projects from the plan adopted in 2008. The total for Public Works-Parks is \$224,500.

**Public Works - Buildings** - Several large repair projects at the Village Hall include door replacement, exhaust louver repairs and shower base repairs. The Public Works Facility has several repair projects including HVAC, roof repairs and garage door repairs. We will extend a portion of the Village Hall irrigation system, complete exterior upgrades to the Rivershire Nature Center and replace fixtures in the Spring Lake Park pavilion. We will also replace most of the 16 year old chairs in the Village Hall. The total for Public Works-Buildings is \$102,000.

### **Motor Fuel Tax Fund**

Approximately 1.4 miles of Village streets will be resurfaced with MFT and additional funds from the General Fund. The Village will continue its aggressive resurfacing program which has eliminated most of the routine street maintenance issues. The cost is \$240,000.

### **Water and Sewer Improvement Fund**

Some capital improvements pertain to several funds and therefore the costs are allocated based upon estimated usage. The following projects or items have a portion of their costs charged to this fund and have already been described above in the General Fund: vehicle rehabilitation, data processing replacement, audio/visual equipment replacement, improvements and repairs to the Village Hall and Public Works Facility, Truck 252, sewer flusher replacement, street sweeper rehabilitation and Village Hall chair replacement. Several water distribution upgrades including fire hydrant replacement, water distribution valves and fire hydrant painting will be completed. We will continue our spot repair/replace-program of sanitary sewer mains to reduce inflow and infiltration of stormwater. Also, we will continue with the multi-year program of replacing lift station standby generators and complete the investigation into "floating" on the water pressure from the City of Highland Park to reduce electricity cost at our pumping stations. The total for Water & Sewer Improvements is \$432,500.

### **Vehicle Maintenance Fund**

No projects are planned for 2009.

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

Three projects are planned for 2009 in the Tax Incremental Financing District. The first is stormwater sewer repairs in the South Village Green. We will complete a large corridor enhancement project consisting of new trees, landscaping, monument sign and lighting at one of the entrances to the downtown area. We will also install the stormwater management features on the 12.6 acre property owned by the Village to facilitate future development on the largest piece of property remaining in the TIF District. It includes the relocation of the cell tower from the center of the property to the eastern edge. The total for the TIF District is \$2,520,000.

**Village of Lincolnshire 2009 Annual Budget**

**E 911 Fund**

No projects are planned for 2009.

**Park Development Fund**

We are planning to add bleachers at North Park and construct several sections of the East West Bike Path in 2009. This will nearly complete the path with the remaining section near Milwaukee Avenue to follow in 2010. The total for the Park Development Fund is \$281,500.

Village of Lincolnshire 2009 Annual Budget

**FY 2009 Capital Improvement Program**

<u>FUND/DEPARTMENT</u>	<u>ITEM</u>	<u>COST</u>	<u>FUNDING SOURCE</u>	<u>OPERATING S</u>	<u>ACCT NO.</u>
<b>General Fund</b>					
Police	Vehicle Replacement	\$ 130,000	Cur. Revs	Maintain -	01-05-6410
Police	Vehicle Equipment Transfer	\$ 25,000	Cur. Revs	Maintain -	01-05-6410
Police	Mobile Data Computer/Video Camera	\$ 16,000	Cur. Revs	Maintain -	01-05-6440
Police	Radio Replacement and Upgrade	\$ 24,000	Cur. Revs	Maintain -	01-05-6440
Police	Traffic Radar Unit Upgrade	\$ 3,000	Cur. Revs	Maintain -	01-05-6440
Police	Marked Squad Light Bars	\$ 2,500	Cur. Revs	Maintain -	01-05-6440
Insurance-Common Exp.	Data Processing Replacement*	\$ 21,900	Cur. Revs	Maintain -	01-12-6420
Insurance-Common Exp.	Audio/Visual Equipment*	\$ 6,500	Cur. Revs	Maintain -	01-12-6420
Public Works - Streets	Vehicle Rehabilitation*	\$ 4,000	Cur. Revs	Maintain -	01-21-6410
Public Works - Streets	Five Ton Truck (252)*	\$ 100,000	Cur. Revs	Maintain -	01-21-6410
Public Works - Streets	One Ton Truck (232)	\$ 75,000	Cur. Revs	Maintain -	01-21-6410
Public Works - Streets	Annual Street Program*	\$ 219,000	Cur. Revs	Maintain -	01-21-6430
Public Works - Streets	Storm Sewer System Repairs	\$ 40,000	Cur. Revs	Maintain -	01-21-6430
Public Works - Streets	Schelter Road Improvements	\$ 2,050,000	Loan	Maintain -	01-21-6430
Public Works - Streets	Lincolnshire Drive Valve Repair	\$ 8,000	Cur. Revs	Maintain -	01-21-6430
Public Works - Streets	Pavement Striping	\$ 10,000	Cur. Revs	Maintain -	01-21-6430
Public Works - Streets	Route 22 Improvements (East)	\$ 272,000	Cur. Revs	Increase \$500/yr.	01-21-6430
Public Works - Streets	Des Plaines River Stream Gauge	\$ 2,000	Cur. Revs	Increase \$4,000/yr	01-21-6430
Public Works - Streets	Leaf Loading Machine Replacement	\$ 45,000	Cur. Revs	Maintain -	01-21-6440
Public Works - Streets	Sewer Flusher Replacement*	\$ 55,000	Cur. Revs	Maintain -	01-21-6440
Public Works - Streets	Street Sweeper Rehabilitation*	\$ 30,000	Cur. Revs	Maintain -	01-21-6440
Public Works - Parks	Spring Lake Park Improvements	\$ 10,000	Cur. Revs	Maintain -	01-22-6430
Public Works - Parks	Balzer Park Improvements	\$ 20,000	Cur. Revs	Maintain -	01-22-6430
Public Works - Parks	Olde Mill Park Improvements	\$ 3,000	Cur. Revs	Maintain -	01-22-6430
Public Works - Parks	Whytegate Park Improvements	\$ 47,000	Cur. Revs	Maintain -	01-22-6430
Public Works - Parks	Veterans Memorial	\$ 4,000	Cur. Revs	Maintain -	01-22-6430
Public Works - Parks	Corridor Enhancement Program	\$ 50,000	Cur. Revs	Increase \$3,000/yr.	01-22-6430
Public Works - Parks	Small Tractor Replacement	\$ 30,000	Cur. Revs	Maintain -	01-22-6440
Public Works - Parks	Riding Mower Snow Removal Kit	\$ 20,000	Cur. Revs	Maintain -	01-22-6440
Public Works - Parks	Walk Behind Snow Blower Replacement	\$ 2,500	Cur. Revs	Maintain -	01-22-6440
Public Works - Parks	Athletic Field Mower Replacement	\$ 30,000	Cur. Revs	Maintain -	01-22-6440
Public Works - Buildings	Public Works Facility HVAC*	\$ 10,000	Cur. Revs	Maintain -	01-25-6430
Public Works - Buildings	Public Works Facility Roof Repairs*	\$ 13,000	Cur. Revs	Maintain -	01-25-6430
Public Works - Buildings	Public Works Facility Garage Dr Repairs*	\$ 17,000	Cur. Revs	Maintain -	01-25-6430
Public Works - Buildings	Village Hall Chair Replacement*	\$ 19,000	Cur. Revs	Maintain -	01-25-6430
Public Works - Buildings	Village Hall Irrigation Connection	\$ 5,000	Cur. Revs	Maintain -	01-25-6430
Public Works - Buildings	Rivershire Nature Center Repairs*	\$ 20,000	Cur. Revs	Maintain -	01-25-6430
Public Works - Buildings	Spring Lake Park Pavillion Repairs	\$ 4,000	Cur. Revs	Maintain -	01-25-6430
Public Works - Buildings	Village Hall Police Door Replacement*	\$ 2,300	Cur. Revs	Maintain -	01-25-6430
Public Works - Buildings	Village Hall Exhaust Louver Repairs*	\$ 9,000	Cur. Revs	Maintain -	01-25-6430
Public Works - Buildings	Village Hall Shower Base Repairs*	\$ 2,700	Cur. Revs	Maintain -	01-25-6430
<b>Total General Fund</b>		<b>\$ 3,457,400</b>			
<b>Motor Fuel Tax Fund</b>					
Motor Fuel Tax	Annual Street Program*	\$ 240,000	Cur. Revs	Maintain -	03-01-6430
<b>Total Motor Fuel Tax Fund</b>		<b>\$ 240,000</b>			
<b>Water and Sewer Improvement Fund</b>					
Water and Sewer	Vehicle Rehabilitation*	\$ 4,000	Cur. Revs	Maintain -	07-01-6410
Water and Sewer	Five Ton Truck (252)*	\$ 50,000	Cur. Revs	Maintain -	07-01-6410
Water and Sewer	Data Processing Replacement*	\$ 10,700	Cur. Revs	Maintain -	07-01-6420
Water and Sewer	Audio/Visual Equipment*	\$ 3,300	Cur. Revs	Maintain -	07-01-6420
Water and Sewer	Water Distribution System Repairs	\$ 70,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Sanitary Sewer System Improvements	\$ 150,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Lift Station Generator Replacement	\$ 30,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Water System "Floating" Pressure	\$ 15,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Village Hall Chair Replacement*	\$ 7,000	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Village Hall Police Door Replacement*	\$ 1,200	Cur. Revs	Maintain -	07-01-6430
Water and Sewer	Village Hall Shower Base Repairs*	\$ 1,300	Cur. Revs	Maintain -	07-01-6430

\*Multiple Funds/Divisions

Village of Lincolnshire 2009 Annual Budget

**FY 2009 Capital Improvement Program**

<u>FUND/DEPARTMENT</u>	<u>ITEM</u>	<u>COST</u>	<u>FUNDING</u>	<u>OPERATING \$</u>	<u>ACCT NO.</u>
<b>Water and Sewer Improvement Fund (continued)</b>					
Water and Sewer	Village Hall Exhaust Louver Repairs*	\$ 5,000	Cur. Revs	Maintain	- 07-01-6430
Water and Sewer	Public Works Facility Garage Dr Repairs*	\$ 8,000	Cur. Revs	Maintain	- 07-01-6430
Water and Sewer	Public Works Facility HVAC*	\$ 5,000	Cur. Revs	Maintain	- 07-01-6430
Water and Sewer	Public Works Facility Roof Repairs*	\$ 7,000	Cur. Revs	Maintain	- 07-01-6430
Water and Sewer	Sewer Flusher*	\$ 55,000	Cur. Revs	Maintain	- 07-01-6440
Water and Sewer	Street Sweeper Rehabilitation*	\$ 10,000	Cur. Revs	Maintain	- 07-01-6440
<b>Total Water and Sewer Improvement Fund</b>		<b>\$ 432,500</b>			
<b>Tax Incremental Finance Fund</b>					
TIF Fund	Downtown Landscaping Improvements	\$ 160,000	Res./Revs	Increase	\$3,000/yr. 15-01-6430
TIF Fund	Downtown Property Site Preparation	\$ 2,350,000	Res./Revs	Maintain	- 15-01-6430
TIF Fund	Village Green South Repairs	\$ 10,000	Res./Revs	Maintain	- 15-01-6430
<b>Total Tax Incremental Finance Fund</b>		<b>\$ 2,520,000</b>			
<b>Park Development Fund</b>					
Park Development	North Park Bleachers	\$ 20,000	Cur. Revs	Maintain	- 18-01-6430
Park Development	Path-(Rt.22)Berkshire to Woodcreek (S)	\$ 160,000	Cur. Revs	Increase	\$500/yr. 18-01-6430
Park Development	Path-(Rt.22) At I-94	\$ 101,500	Cur. Revs	Increase	\$500/yr. 18-01-6430
<b>Total Park Development Fund</b>		<b>\$ 281,500</b>			
<b>GRAND TOTAL CAPITAL IMPROVEMENT PROGRAM</b>		<b>\$ 6,931,400</b>			
 <b>DEBT SERVICE</b>					
<b>General Fund</b>					
Capital Debt	North Park Property Purchase	\$ 397,000	Cur. Revs	n/a	01-26-6470
Capital Debt	Schelter Road Reconstruction Loan	\$ 122,000	Cur. Revs	n/a	01-26-6470
<b>Total General Fund</b>		<b>\$ 519,000</b>			
<b>Water and Sewer Improvement Fund</b>					
Water and Sewer	Lincolnshire Dr. Sewer Improvement	\$ 187,500	Cur. Revs	n/a	07-01-6470
Water and Sewer	Route 22 Utility Improvements	\$ 197,500	Cur. Revs	n/a	07-01-6470
<b>Total Water and Sewer Improvement Fund</b>		<b>\$ 385,000</b>			
<b>Tax Incremental Finance District Fund</b>					
TIF Fund	Interfund Improvements Loans	\$ 51,000	Cur. Revs	n/a	15-01-6470
TIF Fund	Land Acquisition	\$ 360,000	Cur. Revs	n/a	15-01-6470
<b>Total Tax Incremental Finance District Fund</b>		<b>\$ 411,000</b>			
<b>TOTAL DEBT SERVICE</b>		<b>\$ 1,315,000</b>			

\*Multiple Funds/Divisions

**FY 2009-2013 Capital Improvement Program**

**Department Summary**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
* 0102 Finance	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ 1,700
Police	\$ 200,500	\$ 421,500	\$ 176,000	\$ 186,500	\$ 148,000	\$ 882,500
* 0112 Insurance/Common Expenses	\$ 28,400	\$ 24,600	\$ 41,800	\$ 22,100	\$ 26,100	\$ 143,000
Community Development	\$ 2,520,000	\$ 123,000	\$ 760,000	\$ -	\$ -	\$ 3,403,000
* Public Works	\$ 4,182,500	\$ 2,008,500	\$ 2,705,100	\$ 2,278,000	\$ 1,794,500	\$ 12,968,600
* Debt Service	\$ 1,315,000	\$ 2,226,500	\$ 1,484,500	\$ 1,534,500	\$ 1,584,500	\$ 8,145,000
<b>Total</b>	\$ <b>8,246,400</b>	\$ <b>4,805,800</b>	\$ <b>5,167,400</b>	\$ <b>4,021,100</b>	\$ <b>3,553,100</b>	\$ <b>25,793,800</b>

**Fund Summary**

0001 General	\$ 3,976,400	\$ 1,781,500	\$ 2,292,000	\$ 1,954,600	\$ 1,832,600	\$ 11,837,100
0002 Water & Sewer Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0003 Motor Fuel Tax	\$ 240,000	\$ 196,000	\$ 198,000	\$ 200,000	\$ 202,000	\$ 1,036,000
0007 Water & Sewer Improvements	\$ 817,500	\$ 899,300	\$ 1,254,400	\$ 1,170,500	\$ 712,500	\$ 4,854,200
0012 Vehicle Maintenance	\$ -	\$ -	\$ 17,000	\$ -	\$ 60,000	\$ 77,000
0015 TIF	\$ 2,931,000	\$ 1,511,000	\$ 1,406,000	\$ 696,000	\$ 746,000	\$ 7,130,000
0017 E911	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
0018 Park Development	\$ 281,500	\$ 168,000	\$ -	\$ -	\$ -	\$ 449,500
<b>Total</b>	\$ <b>8,246,400</b>	\$ <b>4,805,800</b>	\$ <b>5,167,400</b>	\$ <b>4,021,100</b>	\$ <b>3,553,100</b>	\$ <b>25,793,800</b>

**Summary by Expenditure Type/Line Item**

6410 Motor Equipment	\$ 388,000	\$ 205,000	\$ 387,000	\$ 154,000	\$ 267,500	\$ 1,401,500
6420 Office Equipment	\$ 42,400	\$ 39,200	\$ 62,400	\$ 153,100	\$ 39,100	\$ 336,200
6430 Capital Projects	\$ 6,178,000	\$ 1,830,600	\$ 2,867,500	\$ 2,067,500	\$ 1,511,000	\$ 14,294,600
6440 Other Equipment	\$ 323,000	\$ 504,500	\$ 366,000	\$ 112,000	\$ 151,000	\$ 1,206,500
6470 Debt Service	\$ 1,315,000	\$ 2,226,500	\$ 1,484,500	\$ 1,534,500	\$ 1,584,500	\$ 8,145,000
<b>Total</b>	\$ <b>8,246,400</b>	\$ <b>4,805,800</b>	\$ <b>5,167,400</b>	\$ <b>4,021,100</b>	\$ <b>3,553,100</b>	\$ <b>25,383,800</b>

\*Multiple Funds/Divisions

**FY 2009-2013 Capital Improvement Program**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
<b>EXPENSES BY DEPARTMENT</b>						
<b>Insurance/Common Expenses</b>						
6420 Data Processing Replacement*	\$ 21,900	\$ 20,000	\$ 23,000	\$ 17,100	\$ 17,100	\$ 99,100
6420 Audio/Visual Equipment*	\$ 6,500	\$ 4,600	\$ 18,800	\$ 5,000	\$ 9,000	\$ 43,900
<b>Total Insurance/Common Expense</b>	\$ 28,400	\$ 24,600	\$ 41,800	\$ 22,100	\$ 26,100	\$ 143,000
<b>Finance</b>						
6420 Electronic Mail Machine*	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ 1,700
<b>Total Finance</b>	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ 1,700
<b>Community Development</b>						
<b>General Fund</b>						
none	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TIF Fund</b>						
6430 Downtown Landscaping Improvements	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
6430 Downtown Property Site Preparation	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ 2,350,000
6430 Village Green South Repairs	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
6430 Rt. 22/Milwaukee Avenue Improvements	\$ -	\$ 123,000	\$ -	\$ -	\$ -	\$ 123,000
6430 Olde Half Day Road Improvements (E)	\$ -	\$ -	\$ 760,000	\$ -	\$ -	\$ 760,000
<b>Subtotal</b>	\$ 2,520,000	\$ 123,000	\$ 760,000	\$ -	\$ -	\$ 3,243,000
<b>Total Community Development</b>	\$ 2,520,000	\$ 123,000	\$ 760,000	\$ -	\$ -	\$ 3,403,000
<b>Police</b>						
6410 Vehicle Replacement	\$ 130,000	\$ 105,000	\$ 120,000	\$ 120,000	\$ 90,000	\$ 565,000
6410 Vehicle Equipment Transfer	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 18,000	\$ 118,000
6440 Mobile Data Computer/Video Camera	\$ 16,000	\$ 8,000	\$ -	\$ 18,000	\$ 9,000	\$ 51,000
6440 Radio Replacement and Upgrade	\$ 24,000	\$ 25,000	\$ 25,000	\$ 15,000	\$ 16,000	\$ 105,000
6440 Traffic Radar Unit Upgrade	\$ 3,000	\$ 5,000	\$ 2,500	\$ 5,000	\$ 2,500	\$ 18,000
6440 Marked Squad Light Bars	\$ 2,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 16,500
6440 Portable Message Sign Replacement	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000
<b>Subtotal</b>	\$ 200,500	\$ 171,500	\$ 176,000	\$ 186,500	\$ 148,000	\$ 882,500
<b>E-911 Fund</b>						
6440 Radio System Replacement	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
<b>Total Police</b>	\$ 200,500	\$ 421,500	\$ 176,000	\$ 186,500	\$ 148,000	\$ 882,500
<b>Public Works</b>						
<b>General Fund</b>						
Administration	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000
6420 Work Order Management Software*	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
6440 Geographic Information System*	\$ -	\$ 6,000	\$ -	\$ 70,000	\$ -	\$ 76,000
<b>Total</b>	\$ -	\$ 6,000	\$ -	\$ 70,000	\$ -	\$ 76,000

\*Multiple Funds/Divisions

**FY 2009-2013 Capital Improvement Program**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
<b>Public Works - continued</b>						
Motor Vehicle Replacement						
6410 Vehicle Rehabilitation*	\$ 4,000	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 21,500
6410 Five Ton Truck (252)*	\$ 100,000	-	-	-	-	\$ 100,000
6410 One Ton Truck (232)	\$ 75,000	-	-	-	-	\$ 75,000
6410 3/4 Ton Truck (243)	-	-	\$ 50,000	-	-	\$ 50,000
6410 Two Ton Truck (251)	-	\$ 67,000	-	-	-	\$ 67,000
6410 One Ton Truck (249)	-	-	-	-	\$ 85,000	\$ 85,000
6410 Flatbed Truck (230)	-	-	-	-	\$ 65,000	\$ 65,000
6410 Bucket Truck Replacement	-	-	\$ 150,000	-	-	\$ 150,000
<b>Total</b>	\$ 179,000	\$ 71,000	\$ 204,500	\$ 4,500	\$ 154,500	\$ 613,500
<b>Equipment-Streets</b>						
6440 Leaf Loading Machine Replacement	\$ 45,000	-	\$ 65,000	-	-	\$ 110,000
6440 Sewer Flusher Replacement*	\$ 55,000	-	-	-	-	\$ 55,000
6440 Street Sweeper Rehabilitation*	\$ 30,000	-	-	-	-	\$ 30,000
6440 Concrete Saw	-	2,000	-	-	-	\$ 2,000
6440 Portable Post Hole Digger	-	4,000	-	-	-	\$ 4,000
6440 Coring Machine Replacement	-	6,000	-	-	-	\$ 6,000
6440 Skid Steer Replacement	-	70,000	-	-	-	\$ 70,000
6440 Vibrator Plate Compactor Replacement	-	2,000	-	-	-	\$ 2,000
6440 6" Trash Pump*	-	17,500	-	-	-	\$ 17,500
6440 Tractor Auger	-	3,000	-	-	-	\$ 3,000
6440 End Loader Replacement	-	-	\$ 112,000	-	-	\$ 112,000
6440 Walk Behind Concrete Saw	-	-	7,000	-	-	\$ 7,000
6440 Vibratory Roller Replacement	-	-	25,000	-	-	\$ 25,000
6440 3" Pump Replacement	-	-	-	2,500	-	\$ 2,500
6440 Generator Replacement	-	-	-	3,000	-	\$ 3,000
6440 Portable Message Board Replacement*	-	-	-	-	12,000	\$ 12,000
<b>Total</b>	\$ 130,000	\$ 104,500	\$ 209,000	\$ 5,500	\$ 12,000	\$ 461,000
<b>Equipment-Parks &amp; Grounds</b>						
6440 Small Tractor Replacement	\$ 30,000	-	-	-	-	\$ 30,000
6440 Riding Mower Snow Removal Kit	\$ 20,000	-	\$ 6,000	-	-	\$ 26,000
6440 Walk Behind Snow Blower Replacement	\$ 2,500	-	-	-	-	\$ 2,500
6440 Athletic Field Mower Replacement	\$ 30,000	-	-	-	\$ 35,000	\$ 65,000
6440 Walk Behind Aerator Replacement	-	8,000	-	-	-	\$ 8,000
6440 48" Walk Behind Mower Replacement	-	4,000	4,000	-	-	\$ 8,000
6440 Utility Cart	-	20,000	24,000	15,000	-	\$ 59,000
6440 Water Wagon Replacement	-	20,000	-	-	-	\$ 20,000
6440 Trailer Replacement	-	7,000	12,000	-	-	\$ 19,000
6440 Tractor Mounted Rototiller Replacement	-	8,000	-	-	-	\$ 8,000
6440 Infield Machine Replacement	-	-	-	15,000	-	\$ 15,000
6440 Zero Turn Radius Mower Replacement	-	-	15,000	15,000	-	\$ 30,000
6440 72" Riding Mower Replacement	-	-	22,000	-	-	\$ 22,000

\*Multiple Funds/Divisions

**FY 2008-2012 Capital Improvement Program**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
<b>Public Works - continued</b>						
<b>Equipment-Parks &amp; Grounds continued</b>						
6440 Brush Mower Replacement	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000
6440 ATV Replacement	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
6440 Bobcat Replacement	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
6440 Small Rototiller Replacement	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
<b>Total</b>	\$ <b>82,500</b>	\$ <b>67,000</b>	\$ <b>101,000</b>	\$ <b>65,000</b>	\$ <b>35,000</b>	\$ <b>350,500</b>
<b>Streets</b>						
6430 Street Resurfacing	\$ 219,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 1,279,000
6430 Storm Sewer System Repairs	\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 225,000
6430 Schelter Road Improvements	\$ 2,050,000	\$ -	\$ -	\$ -	\$ -	\$ 2,050,000
6430 Lincolnshire Drive Valve Repair	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
6430 Pavement Striping	\$ 10,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 85,000
6430 Route 22 Improvements (East)	\$ 272,000	\$ -	\$ -	\$ -	\$ -	\$ 272,000
6430 Des Plaines River Stream Gauge	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
6430 Cul-de-sac Enhancement Program	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
6430 Chicago River Erosion Control	\$ -	\$ 30,000	\$ -	\$ 300,000	\$ -	\$ 330,000
6430 Detention Basin Renovation	\$ -	\$ 30,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 95,000
6430 Londonderry Lane Reconstruction	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ 225,000
6430 Corporate Center Street Light Replace	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
<b>Total</b>	\$ <b>2,601,000</b>	\$ <b>395,000</b>	\$ <b>635,000</b>	\$ <b>660,000</b>	\$ <b>370,000</b>	\$ <b>4,661,000</b>
<b>Parks &amp; Grounds</b>						
6430 Spring Lake Park Improvements	\$ 10,000	\$ 30,000	\$ -	\$ -	\$ 37,000	\$ 77,000
6430 Balzer Park Improvements	\$ 20,000	\$ -	\$ 60,000	\$ -	\$ -	\$ 80,000
6430 Olde Mill Park Improvements	\$ 3,000	\$ 8,000	\$ -	\$ -	\$ 20,000	\$ 31,000
6430 Whytegate Park Improvements	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ 47,000
6430 Veterans Memorial	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
6430 Corridor Enhancement Program	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000
6430 North Park Improvements	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
6430 Rivershire Park Improvements	\$ -	\$ 20,000	\$ 68,000	\$ 150,000	\$ 50,000	\$ 288,000
6430 Florshheim Park Improvements	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 50,000	\$ 110,000
6430 Memorial Park Improvements	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000
6430 Bicentennial Park Improvements	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
<b>Total</b>	\$ <b>134,000</b>	\$ <b>165,000</b>	\$ <b>262,000</b>	\$ <b>300,000</b>	\$ <b>257,000</b>	\$ <b>1,118,000</b>
<b>Buildings</b>						
6430 Public Works Facility HVAC*	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
6430 Public Works Facility Roof Repairs*	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ 13,000
6430 Public Works Facility Garage Door Repairs	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000
6430 Village Hall Chair Replacement*	\$ 19,000	\$ 14,000	\$ 10,000	\$ -	\$ -	\$ 43,000
6430 Village Hall Hose Connection	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
6430 Rivershire Nature Center Repairs*	\$ 20,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 25,000
6430 Spring Lake Park Pavilion Repairs	\$ 4,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 24,000

\*Multiple Funds/Divisions

**FY 2009-2013 Capital Improvement Program**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
Buildings - continued						
6430 Village Hall Police Door Replacement*	\$ 2,300	\$ -	\$ -	\$ -	\$ -	\$ 2,300
6430 Village Hall Exhaust Louver Repairs*	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
6430 Village Hall Shower Base Repairs*	\$ 2,700	\$ -	\$ -	\$ -	\$ -	\$ 2,700
6430 Village Hall Carpet Replacement*	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
6430 Village Hall Interior Painting*	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6440 Forklift Replacement*	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6430 Village Hall Exterior Light Replacement*	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
6430 Diesel Tank Painting*	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
6430 Village Hall Exterior Painting*	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6430 Village Hall Faucet and Flush Valves*	\$ -	\$ 8,400	\$ -	\$ -	\$ -	\$ 8,400
6430 Village Hall Interior Doors Refinishing*	\$ -	\$ 3,300	\$ -	\$ -	\$ -	\$ 3,300
6430 Public Works Facility Ventilation*	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
6430 Village Hall Water Heater Replacement*	\$ -	\$ -	\$ 3,700	\$ -	\$ -	\$ 3,700
6430 Public Works Facility Exterior Painting*	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000
6430 Village Hall Window Treatments*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6430 Village Hall Kitchen Refurbishing*	\$ -	\$ -	\$ -	\$ -	\$ 6,700	\$ 6,700
6430 Village Hall Roof Replacement*	\$ -	\$ -	\$ -	\$ -	\$ 3,300	\$ 3,300
6430 Public Works Fac Floor Treatment*	\$ -	\$ -	\$ -	\$ -	\$ 134,000	\$ 134,000
6430 Public Works Facility Landscaping*	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ 28,000
6430 Public Works Facility Lighting*	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000
<b>Total</b>	\$ 102,000	\$ 134,200	\$ 21,700	\$ -	\$ 189,000	\$ 446,900
<b>GENERAL FUND TOTAL</b>	\$ 3,457,400	\$ 1,140,500	\$ 1,651,000	\$ 1,313,600	\$ 1,191,600	\$ 8,754,100
<b>Motor Fuel Tax Fund</b>						
6430 Annual Street Program*	\$ 240,000	\$ 196,000	\$ 198,000	\$ 200,000	\$ 202,000	\$ 1,036,000
<b>Total</b>	\$ 240,000	\$ 196,000	\$ 198,000	\$ 200,000	\$ 202,000	\$ 1,036,000
<b>Water and Sewer Improvements</b>						
<b>Motor Vehicle Replacement</b>						
6410 Vehicle Rehabilitation*	\$ 4,000	\$ 4,000	\$ 4,500	\$ 4,500	\$ 5,000	\$ 22,000
6410 Five Ton Truck (252)*	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
6410 Two Ton Truck (251)	\$ -	\$ -	\$ 33,000	\$ -	\$ -	\$ 33,000
<b>Total</b>	\$ 54,000	\$ 4,000	\$ 37,500	\$ 4,500	\$ 5,000	\$ 105,000
<b>Equipment</b>						
6440 Sewer Flusher*	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
6440 Street Sweeper Rehabilitation*	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
6440 Forklift Replacement*	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
6440 Dewatering Pump (6") Replacement*	\$ -	\$ 17,500	\$ -	\$ -	\$ -	\$ 17,500
6440 Geographic Information System*	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000
6440 Utility GIS Laptop Computers	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000

\*Multiple Funds/Divisions

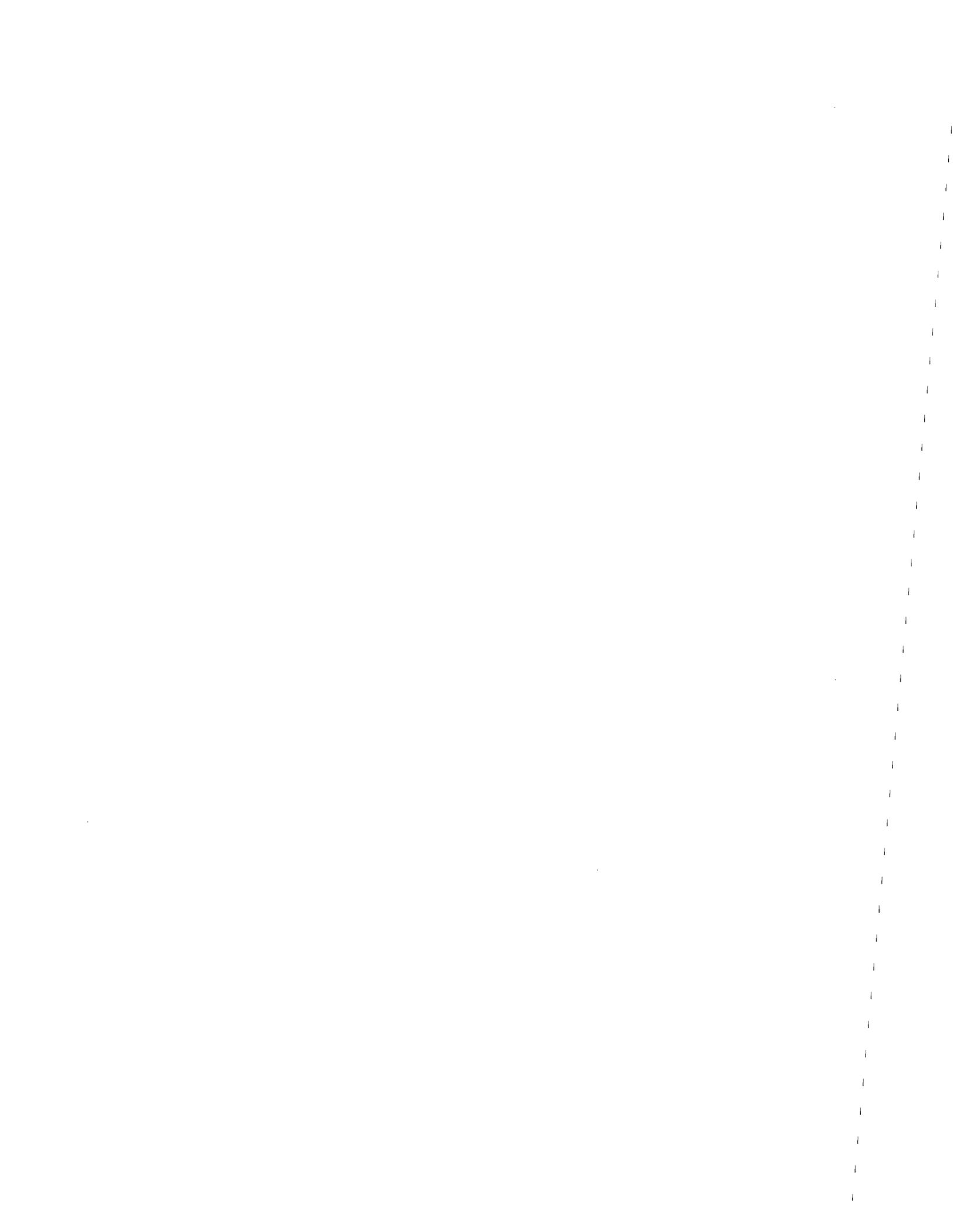
**FY 2009-2013 Capital Improvement Program**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
<b>Equipment - continued</b>						
6440 End Loader Replacement*	\$ -	\$ -	\$ 58,000	\$ -	\$ -	\$ 58,000
6440 Portable Message Board Replacement*	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
<b>Total</b>	\$ 65,000	\$ 25,500	\$ 8,000	\$ -	\$ 4,000	\$ 102,500
<b>Office Equipment</b>						
6420 Data Processing Replacement*	\$ 10,700	\$ 10,000	\$ 11,300	\$ 8,500	\$ 8,500	\$ 49,000
6420 Audio/Visual Equipment*	\$ 3,300	\$ 2,200	\$ 9,300	\$ 2,500	\$ 4,500	\$ 21,800
6420 Work Order Management Software*	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
6420 Electronic Mail Machine*	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ 700
<b>Total</b>	\$ 14,000	\$ 12,900	\$ 20,600	\$ 61,000	\$ 13,000	\$ 121,500
<b>Capital Projects</b>						
6430 Water Distribution System Repairs	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 75,000	\$ 355,000
6430 Sanitary Sewer System Improvements	\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 225,000	\$ 925,000
6430 Lift Station Generator Replacement	\$ 30,000	\$ 70,000	\$ -	\$ -	\$ -	\$ 100,000
6430 Water System "Floating" Pressure	\$ 15,000	\$ 210,000	\$ -	\$ -	\$ -	\$ 225,000
6430 Village Hall Chair Replacement*	\$ 7,000	\$ 6,000	\$ 5,000	\$ -	\$ -	\$ 18,000
6430 Village Hall Police Door Replacement*	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ 1,200
6430 Village Hall Shower Base Repairs*	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ 1,300
6430 Village Hall Exhaust Louver Repairs*	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
6430 Public Works Fac. Garage Door Repairs*	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
6430 Public Works Facility HVAC*	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
6430 Public Works Facility Roof Repairs*	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
6430 Route 22 Utility Improvements - West	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
6430 Village Hall Interior Painting*	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
6430 Village Hall Carpet Replacement*	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
6430 Village Hall Exterior Light Replacement*	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
6430 Diesel Tank Painting*	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
6430 Village Hall Exterior Painting*	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
6430 Village Hall Faucet and Flush Valves*	\$ -	\$ 4,200	\$ -	\$ -	\$ -	\$ 4,200
6430 Village Hall Interior Doors Refinishing*	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ 1,700
6430 Corrosion Protection	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
6430 Public Works Facility Ventilation*	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
6430 Westside Reservoir Roof Repairs	\$ -	\$ 10,000	\$ -	\$ 250,000	\$ -	\$ 270,000
6430 Water Main Replacement	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000
6430 Eastside Reservoir Influent Meter	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
6430 Public Works Facility Exterior Painting*	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000
6430 Village Hall Water Heater Replacement*	\$ -	\$ -	\$ 1,800	\$ -	\$ -	\$ 1,800
6430 Village Hall Kitchen Refurbishing*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6430 Village Hall Roof Replacement*	\$ -	\$ -	\$ -	\$ -	\$ 1,700	\$ 1,700
6430 Public Works Fac. Floor Treatment*	\$ -	\$ -	\$ -	\$ -	\$ 66,000	\$ 66,000
6430 Public Works Facility Landscaping*	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000
6430 Public Works Facility Lighting*	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
6430 Village Hall Window Treatments*	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 3,300	\$ 3,300

\*Multiple Funds/Divisions

**FY 2009-2013 Capital Improvement Program**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
Capital Projects - continued						
6430 Automated Water Meter Reading	\$ -	\$ -	\$ -	\$ 387,500	\$ 100,000	\$ 487,500
<b>Total</b>	\$ 299,500	\$ 659,400	\$ 990,800	\$ 907,500	\$ 493,000	\$ 3,350,200
<b>WATER &amp; SEWER IMP. TOTAL</b>	\$ 432,500	\$ 701,800	\$ 1,056,900	\$ 973,000	\$ 515,000	\$ 3,679,200
<b>Vehicle Maintenance Fund</b>						
6440 Transmission Fluid Recycling System	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
6440 Anti-Freeze Recycling System	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
6440 Tire Machine Replacement	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
6440 Fleet Maintenance Software	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
<b>Total</b>	\$ -	\$ -	\$ 17,000	\$ -	\$ 60,000	\$ 77,000
<b>Park Development Fund</b>						
6430 North Park Bleachers	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
6430 Path-(Rt.22)Berkshire to Woodcreek (S)	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
6430 Path-(Rt.22) At I-94	\$ 101,500	\$ -	\$ -	\$ -	\$ -	\$ 101,500
6430 Path-(Rt.22)Milwaukee Ave to DPRT (S)	\$ -	\$ 78,000	\$ -	\$ -	\$ -	\$ 78,000
6430 Path-(Rt.22)Milwaukee Intersection (S)	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000
<b>Total</b>	\$ 281,500	\$ 168,000	\$ -	\$ -	\$ -	\$ 449,500
<b>PUBLIC WORKS TOTAL</b>	\$ 4,182,500	\$ 2,008,500	\$ 2,705,100	\$ 2,278,000	\$ 1,794,500	\$ 12,968,600
<b>ALL CAPITAL PROJECTS TOTAL</b>	\$ 6,931,400	\$ 2,577,600	\$ 3,682,900	\$ 2,486,600	\$ 1,968,600	\$ 17,397,100
<b>Debt Service</b>						
<b>General Fund</b>						
6470 North Park Property Purchase	\$ 397,000	\$ 397,000	\$ 397,000	\$ 397,000	\$ 397,000	\$ 1,985,000
6470 Schelter Road Reconstruction Loan	\$ 122,000	\$ 244,000	\$ 244,000	\$ 244,000	\$ 244,000	\$ 1,098,000
<b>Total</b>	\$ 519,000	\$ 641,000	\$ 641,000	\$ 641,000	\$ 641,000	\$ 3,083,000
<b>Water &amp; Sewer Improvement Fund</b>						
6470 Lincolnshire Dr. Sewer Improvement	\$ 187,500	\$ -	\$ -	\$ -	\$ -	\$ 187,500
6470 Route 22 Utility Improvements	\$ 197,500	\$ 197,500	\$ 197,500	\$ 197,500	\$ 197,500	\$ 987,500
<b>Total</b>	\$ 385,000	\$ 197,500	\$ 197,500	\$ 197,500	\$ 197,500	\$ 1,175,000
<b>Tax Incremental Finance Dist. Fund</b>						
6470 Interfund Improvements Loans	\$ 51,000	\$ 806,000	\$ -	\$ -	\$ -	\$ 857,000
6470 Land Acquisition	\$ 360,000	\$ 582,000	\$ 646,000	\$ 696,000	\$ 746,000	\$ 3,030,000
<b>Total</b>	\$ 411,000	\$ 1,388,000	\$ 646,000	\$ 696,000	\$ 746,000	\$ 3,887,000
<b>TOTAL DEBT SERVICE</b>	\$ 1,315,000	\$ 2,226,500	\$ 1,484,500	\$ 1,534,500	\$ 1,584,500	\$ 8,145,000
<b>GRAND TOTAL</b>	\$ 8,246,400	\$ 4,804,100	\$ 5,167,400	\$ 4,021,100	\$ 3,553,100	\$ 25,542,100





**Village of Lincolnshire 2009 Annual Budget**

**Supplementary Information**

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

**Village of Lincolnshire 2009 Annual Budget**

**GLOSSARY - FINANCIAL TERMS**

ACCOUNT	A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.
ACCOUNTING SYSTEM	The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups or organizational components. The Village of Lincolnshire uses a modified accrual method for governmental and agency funds, and a full accrual system for proprietary and pension trust funds.
ACCRUAL BASIS OF ACCOUNTING	The accrual basis of accounting is used by the proprietary and pension trust funds. The measurement focus is on the determination of net income, financial position and cash flows. Revenues are recognized when earned and expenses when incurred.
ACTIVITY	The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the Village is responsible.
AGENCY FUNDS	Trust and Agency funds are used to account for assets held by the Village of Lincolnshire as trustee or agent for individuals, private organizations, or other governmental units. Agency funds function primarily as clearing mechanisms for cash resources which are collected by the Village, held a brief period, and then disbursed to authorized recipients. As such, they are not budgeted.
APPROPRIATION	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount and to the time it may be expended.
APPROPRIATION ORDINANCE	The official enactment by the Village Board to legally authorize Village Staff to obligate and expend resources.
ASSESSED VALUATION	A valuation set upon real estate or other property by the Township Assessor as a basis for levying taxes.
AUDIT	An examination by an independent accounting firm to determine if the Village's financial statements are in accordance with GAAP. The examination also includes a detailed review of the Village's financial and internal control systems.
BOND	A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.
BONDED DEBT	That portion of indebtedness represented by outstanding bonds.
BUDGET	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

### Village of Lincolnshire 2009 Annual Budget

BUDGET DOCUMENT	The instrument used by the budget-making staff to present a comprehensive financial plan of operations to the Village Board.
BUDGET MESSAGE	A general discussion of the proposed budget as presented in writing by the budget-making staff to the legislative body.
BUDGET SYSTEM	The system used by an entity to express its revenue and expense projections for the coming year or years. Lincolnshire uses a line-item budget system.
BUDGETARY CONTROL	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
CAPITAL BUDGET	A plan of proposed capital outlays and the means of financing them for the current fiscal period.
CAPITAL ITEM	An asset item with a value of \$1,000 or more, and a useful life of more than one year.
CAPITAL OUTLAY	Expenditures which result in the acquisition of or addition to fixed assets.
CAPITAL PROJECTS FUND	A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.
CASH AND EQUIVALENTS	The combination of a fund's cash account balance(s) and the investments of that fund.
CHART OF ACCOUNTS	The classification system used by a Village to organize the accounting for various funds.
CORPORATE SALARIES	Administrative salaries reflected as a portion of operating expenses. These line items usually refer to the time an administrative official spends on the affairs of that operating system.
DEBT SERVICE FUND	A fund established to finance and account for the accumulation of resources for and the payment of general long-term debt principal and interest.
DEBT SERVICE REQUIREMENTS	The amount of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.
DEPARTMENT	A major administrative organizational unit of the Village which indicates overall management responsibility of one or more activities.
DEPRECIATION	That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**Village of Lincolnshire 2009 Annual Budget**

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

**Village of Lincolnshire 2009 Annual Budget**

FUND BALANCE	The excess of a fund's assets over its liabilities and reserves. The Village of Lincolnshire's policy is to promote sound financial planning and protect against unanticipated revenue loss or unanticipated expenses, and to plan for contingent liability. The goal has been to establish and maintain a working cash minimum balance equal to at least one year's operating expenses and debt service in the General Fund and at least 6 months operating expenses and debt service in the Water and Sewer Fund.
GAAP (General Accepted Accounting Principles)	Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of the entity. They encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.
GENERAL FUND	The fund that is available for any legal authorized purposes and which, is therefore, used to account for all revenues and all activities except those required to be accounted for in another fund. NOTE: The General Fund is used to finance the ordinary operations of a governmental unit.
GENERAL OBLIGATION	Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.
GOAL	A short term or long term, attainable target for an organization-its vision of the future.
GRANT	A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.
IMPACT FEES	One-time charges applied to new developments to offset additional public service costs due to the time lag for the collection of taxes.
INCOME	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess or the total revenues over the total expenses of the utility for a particular accounting period is called "net income".
INFRASTRUCTURE	Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the Village.
INTERFUND TRANSFERS	Amounts transferred from one fund to another fund.

**Village of Lincolnshire 2009 Annual Budget**

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

**Village of Lincolnshire 2009 Annual Budget**

SPECIAL  
REVENUE FUND

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

TAXES

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

WATER AND  
SEWER

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

**Village of Lincolnshire 2009 Annual Budget**

**GLOSSARY - NONFINANCIAL TERMS**

<b>ACTUARIAL ANALYSIS</b>	An annual report provided by an actuary that determines the amount of funding needed for the Police Pension Fund.
<b>AUTOMATED EXTERNAL DEFIBRILLATOR (AED)</b>	A computerized medical device that can check a person's heart rhythm and deliver a resuscitating shock, if necessary.
<b>COMMISSION ON ACCREDITATION OF LAW ENFORCEMENT AGENCIES (CALEA)</b>	The credentialing authority established by law enforcement association to evaluate those agencies that voluntarily desire to be judged against an established set of professional standards.
<b>COMMON EXPENDITURES</b>	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.
<b>DRUG ABUSE RESISTANCE EDUCATION (DARE)</b>	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.
<b>EMERGENCY WARNING SIREN SYSTEM</b>	A set of audible warning devices attached to poles and strategically located throughout the community to warn of natural disasters such as tornadoes.
<b>EQUIVALENT DWELLING UNIT (EDU)</b>	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.
<b>FLEET</b>	The vehicles and equipment owned and operated by the Village.
<b>FULL TIME EQUIVALENT (FTE)</b>	The total number of all Village employees converted to a total as if all employees were full time.
<b>GEOGRAPHICAL INFORMATION SYSTEM (GIS)</b>	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.
<b>HIGH EXCESS LIABILITY POOL (HELP)</b>	A municipal consortium that was established to handle high access liability insurance coverage offering more reasonable premium costs than conventional insurance.
<b>JOINT UTILITY LOCATING INFORMATION FOR EXCAVATORS (JULIE)</b>	An agency that coordinates the marking of underground utilities prior to excavations of any type, such as utility maintenance and tree planting.
<b>LINCOLNSHIRE LETTER</b>	The monthly newsletter produced by the Village and mailed to all residents and businesses.
<b>NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS)</b>	The standardized approach system to incident management and response developed by the Department of Homeland Security in 2004.

**Village of Lincolnshire 2009 Annual Budget**

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

**This page left intentionally blank.**

**Village of Lincolnshire 2009 Annual Budget**

**CHART OF ACCOUNTS - FUNDS**

**GENERAL FUND**

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

**WATER AND SEWER FUND**

02-01 Administration  
02-02 Operations

**MOTOR FUEL TAX FUND**

03-01 MFT Construction Projects

**POLICE PENSION FUND**

05-01 Police Pensions

**ILLINOIS MUNICIPAL RETIREMENT FUND  
(IMRF)**

06-01 Employee Pensions

**WATER AND SANITARY SEWER  
IMPROVEMENTS FUND**

07-01 Water and Sanitary Sewer  
System Improvements

**VEHICLE MAINTENANCE FUND**

12-01 Vehicle Maintenance Operations

**TAX INCREMENT FINANCE DISTRICT FUND**

15-01 TIF District Expenditures

**E911 SYSTEM FUND**

17-01 E911 Operation

**PARK DEVELOPMENT FUND**

18-01 Park Construction/Improvements

Village of Lincolnshire 2009 Annual Budget

**CHART OF ACCOUNTS - LINE ITEM REVENUES**

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

Village of Lincolnshire 2009 Annual Budget

**CHART OF ACCOUNTS - LINE ITEM EXPENDITURES**

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

**Village of Lincolnshire 2009 Annual Budget**

**SALARIES AND BENEFITS**

**Salary Range Adjustments**

In accordance with Chapter 6.4 of the Personnel Policies Manual, the Village Manager's office will, on an annual basis, review the Pay Plan Salary Ranges. The purpose of this review will be to determine if an adjustment in the Pay Plan Salary Ranges is warranted based upon prevailing fiscal conditions. The Village Manager's office will make a recommendation to the Mayor and Trustees as to whether such an adjustment is warranted, and if so, a recommendation as to the amount of the adjustment. The amount of the adjustment will depend upon the current revenue and expenditure balance anticipated for the next fiscal year. It should also be noted that any adjustment to the Pay Plan Salary Ranges is not to be confused with an automatic salary increase. The adjustment allows the Pay Plan Salary Ranges to remain economically consistent. Any decision to include such adjustments in the Merit Pay Plan will be made on an annual basis at the sole discretion of the Mayor and Board of Trustees. Based upon the CPI, a review of area municipalities and Fraternal Order of Police contract, salary ranges have been increased by 3 %.

**Merit Pay Plan**

Employees are eligible for an annual salary increase based upon a written performance evaluation. Employees are rated by personal traits, job specific traits and completion of goals established at the previous evaluation. The maximum percentage salary increase available for FY 2009 is 4%.

**Village of Lincolnshire 2009 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*	\$98,081	\$117,792	\$136,503
24.0	Director of Financial Systems*	\$95,629	\$114,318	\$133,006
23.5	Director of Community Development*	\$91,682	\$110,722	\$129,762
19.5	Commander* Office/Communications Manager*	\$76,093	\$91,000	\$105,907
18.5	Streets/Parks Superintendent Utilities Superintendent	\$72,181	\$85,851	\$99,520
17.5	Sergeant	\$68,744	\$81,763	\$94,781
16.0	Chief Building Code Administrator Fleet Maintenance Supervisor	\$63,527	\$76,008	\$88,488
15.0	Engineering Supervisor	\$60,350	\$71,981	\$83,611
13.0	Assistant to the Director of Public Works Building Inspector Parks Supervisor Planner Village Forester	\$54,523	\$65,267	\$76,010
10.5	Account Clerk Supervisor Engineering Inspector Executive Secretary General Maintenance Buildings General Maintenance Open Space General Maintenance Utilities Telecommunications Supervisor	\$48,211	\$57,714	\$67,217
10.0	Automotive Servicer General Maintenance Streets/Parks Telecommunicator	\$46,976	\$56,239	\$65,501
8.0	Administrative Assistant Community Service Officer Recreation Supervisor	\$42,266	\$50,755	\$59,244
7.5	Secretary Secretary/Receptionist	\$41,862	\$49,740	\$57,798
7.0	Laborer Public Works Clerk Recreation Associate Records Clerk	\$39,278	\$47,826	\$56,373
0	Code Enforcement Inspector Production Coordinator	\$20.00/hr.	\$25.00/hr.	\$30.00/hr.
0	Administrative Clerk Billing Clerk Gardener Permits Clerk	\$13.00/hr.	\$18.00/hr.	\$23.00/hr.
0	Intern	\$10.00/hr.	\$12.50/hr.	\$15.00/hr.
0	Lifeguard Supervisor Production Assistant	\$9.00/hr.	\$12.00/hr.	\$15.00/hr.
0	Lifeguard Seasonal Laborer/Worker	\$8.00/hr.	\$10.50/hr.	\$13.00/hr.

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

**Village of Lincolnshire 2009 Annual Budget**

**PERSONNEL SUMMARY BY DEPARTMENT - FTE**

<b>Department/Position</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Approved</b>
<b><u>Executive Services</u></b>			
Village Manager	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Deputy Village Clerk-Office/Communications	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Administrative Clerk	0.30	0.30	0.30
Production Assistant	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
Total	4.70	4.70	4.70
<b><u>Finance</u></b>			
Director of Financial Systems	1.00	1.00	1.00
Account Clerk Supervisor	1.00	1.00	1.00
Secretary/Receptionist	1.00	1.00	1.00
Billing Clerk	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total	3.50	3.50	3.50
<b><u>Community Development</u></b>			
Director of Community Development	1.00	1.00	1.00
Building Inspector	0.75	1.00	1.00
Chief Building Code Administrator	1.00	1.00	1.00
Planner	2.00	2.00	2.00
Secretary	1.00	1.00	1.00
Village Forester	1.00	1.00	1.00
Building Permits Clerk	0.50	0.50	0.50
Intern	0.00	0.00	0.25
Property Maintenance Inspector	<u>0.50</u>	<u>0.75</u>	<u>0.75</u>
Total	7.25	7.50	7.75
<b><u>Police</u></b>			
Chief of Police	1.00	1.00	1.00
Commander	2.00	2.00	2.00
Sergeant	4.00	4.00	4.00
Investigator	2.00	2.00	2.00
Police Officer	16.00	16.00	16.00
Community Service Officer	2.00	2.00	2.00
Records Clerk	1.80	1.80	1.80
Secretary	1.00	1.00	1.00
Telecommunicator	<u>6.20</u>	<u>6.70</u>	<u>6.70</u>
Total	36.00	36.50	36.50

**Village of Lincolnshire 2009 Annual Budget**

<b>Department/Position</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Approved</b>
<b><u>Public Works</u></b>			
Director of Public Works	1.00	1.00	1.00
Village Engineer	1.00	0.00	0.00
Superintendent-Streets & Parks	1.00	1.00	1.00
Superintendent-Utilities	1.00	1.00	1.00
Engineering Supervisor	0.00	1.00	1.00
Assistant to the Director of Public Works	1.00	1.00	1.00
Engineering Inspector	0.25	1.00	1.00
Fleet Maintenance Supervisor	1.00	1.00	1.00
Parks Supervisor	1.00	1.00	1.00
Recreation Supervisor	1.50	1.00	1.00
Auto Servicer	1.00	1.00	1.00
General Maintenance-Buildings	1.00	1.00	1.00
General Maintenance-Open Space	1.00	1.00	1.00
General Maintenance-Streets/Parks	8.00	8.00	8.00
General Maintenance-Utilities	4.00	4.00	4.00
Public Works Clerk	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
Recreation Assistant	0.00	0.50	0.50
Gardener	0.25	0.25	0.25
Interns	0.75	0.50	0.50
Summer Laborer	2.50	2.50	2.50
Lifeguard	1.25	1.25	1.25
Seasonal Recreation Worker	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
<b>Total</b>	<b>30.60</b>	<b>31.10</b>	<b>31.10</b>
<b>Grand Total</b>	<b>82.05</b>	<b>83.30</b>	<b>83.55</b>

## Village of Lincolnshire 2009 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, and approve agreements and expenditures for the Village, and appoint a Village Manager who is responsible for day-to-day operations. Lincolnshire is a Home Rule municipality.

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

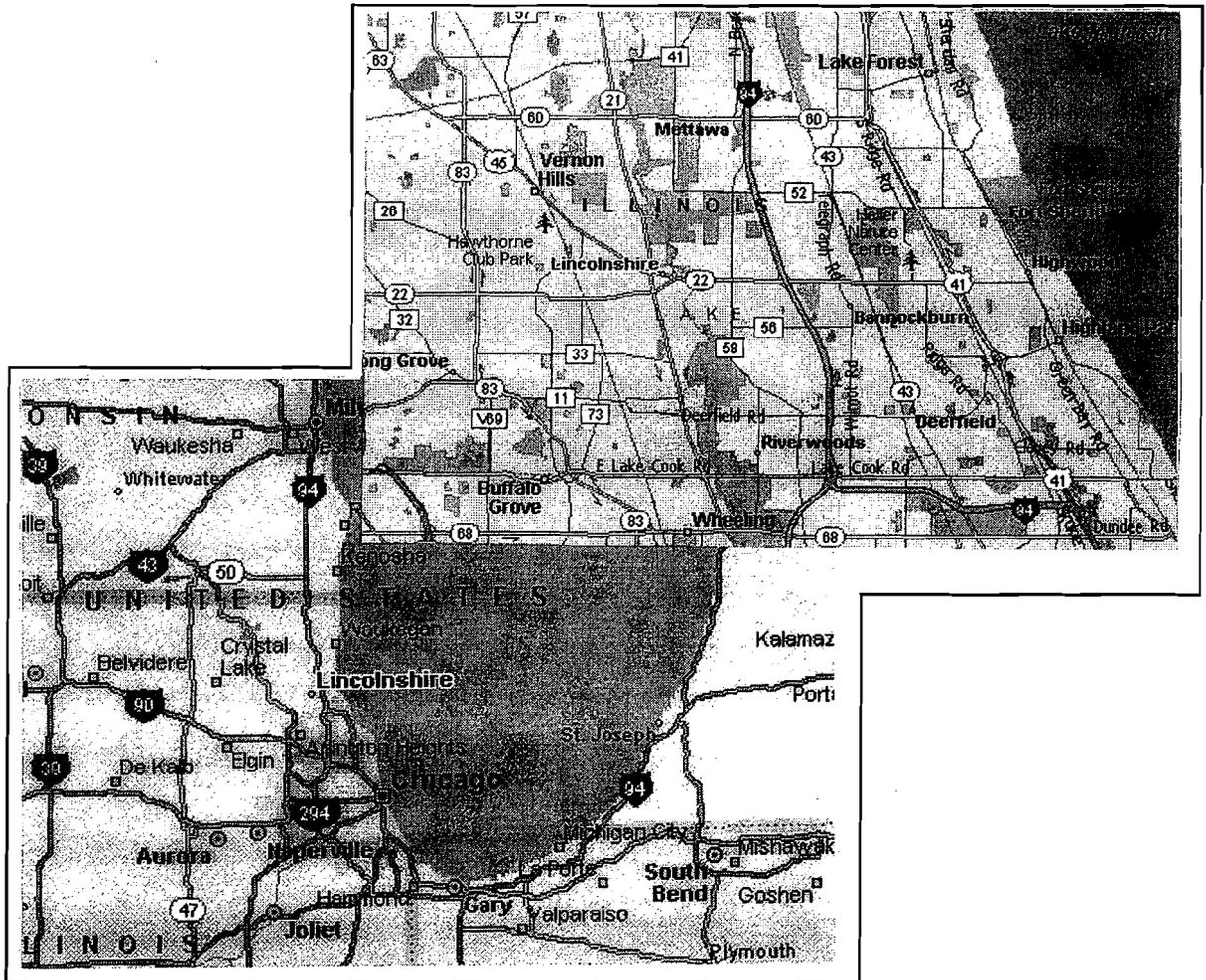
## Village of Lincolnshire 2009 Annual Budget

In 1957, at the time of incorporation, the Village's population was 237. In 1970, its population had grown to 2,531. According to the 1990 Census, our population was 4,931. A Special Census in 1998 gave Lincolnshire a population of 5,898. The recent figures from the 2004 Census established the population at 6,537.

### **Lincolnshire Today**

Lincolnshire is located along I-94 in Lake County, Illinois, part of a growing metropolitan Chicago. The distance to downtown Chicago is 38 miles.

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



**Village of Lincolnshire 2009 Annual Budget**

**MISCELLANEOUS STATISTICAL DATA**

**Village of Lincolnshire, Illinois**

**DATE OF INCORPORATION:**

1957

**FORM OF GOVERNMENT:**

Village Board/Manager  
Home Rule

**AREA:**

4.4 Square Miles

Miles of Streets

40

**FIRE PROTECTION:**

Furnished by Lincolnshire-Riverwoods Protection District

**POLICE PROTECTION:**

Number of Stations

1

Number of Sworn Officers

25

**RECREATION:**

Number of Parks

9

Park Acres

311

**EDUCATION:**

Attendance Centers

4

Number of Teachers

489

Number of Students

6,050

**BUILDING PERMITS:**

	Number	Value (In 1,000s)
1998	445	66,300
1999	401	51,148
2000	371	29,729
2001	517	16,738
2002	454	27,573
2003	454	25,136
2004	409	42,682
2005	463	74,826
2006	441	44,016
2007	428	88,371

**ENTERPRISES:**

Number of Consumers:

2,410

Average Daily Consumption

(Million Gallons/Day)

1.49

Miles of Water Mains

67

Miles of Sanitary Sewer Mains

45

Storage Capacity

(Million gallons)

4.6

**EMPLOYEES:**

Full-time

75

Part-time

10

Seasonal

20

**ELECTIONS:**

Number of registered voters

4,832

Number of votes cast in

last municipal election

393

Percentage of registered voters

voting in last municipal

election

8.1%

**POPULATION STATISTICS:**

1957

309

1960

555

1963 \*

999

1965 \*

1,390

1968 \*

2,189

1970

2,531

1974 \*

3,540

1977 \*

4,076

1980

4,151

1987 \*

4,856

1990

4,925

1995 \*

5,618

1998 \*

5,898

2000

6,108

2004 \*

6,537

\*Special Census

**Village of Lincolnshire 2009 Annual Budget**

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

**RECENT CENSUS DATA:**

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

Source: United States Census Bureau

**TEN LARGEST PROPERTY TAXPAYERS:**

<u>Taxpayer</u>	<u>Type of Property</u>	2006 <u>Assessed Valuation</u>	<u>Percentage of total assessed valuation</u>
4 Overlook LLC	Office Buildings	\$ 23,395,341	3.43%
CRP-2 Holdings Tri-State LLC	Office Buildings	20,589,230	3.02%
Northwestern Mutual Life Insur	Office Buildings	20,326,394	2.98%
Van Vlissingen & Co, Suite 100	Office Buildings	17,744,001	2.60%
Lincolnshire Campus LLC	Retirement Facility	15,581,250	2.29%
Indian Creek Investments	Office Buildings	10,674,578	1.57%
Half Day LLC	Office Buildings	9,555,918	1.40%
Corporate Overlook Campus	Office Buildings	7,539,719	1.11%
E. C. D. Company	Retail, Office	7,185,323	1.05%
Staples	Office Buildings	<u>7,100,000</u>	<u>1.04%</u>
		\$ 139,691,754	20.49%

Note: Total Assessed Valuation is \$616,721,000

Source: Vernon Township Assessor

**This page left intentionally blank.**