

VILLAGE OF FOX LAKE, ILLINOIS

ANNUAL OPERATING BUDGET.

FOR THE FISCAL 2010/2011 YEAR

**VILLAGE OF FOX LAKE, ILLINOIS
OFFICERS AND OFFICIALS
FISCAL YEAR 2010/2011**

VILLAGE PRESIDENT

Edward Bender

BOARD OF TRUSTEES

Greg Murrey
Kevin Burt
Valerie Griseta
Jon Mumford
Jack Kiesgen
Nancy Koske

VILLAGE CLERK

Samantha Weeks

VILLAGE ADMINISTRATOR

Nancy J Schuerr

Village of Fox Lake, Illinois
Fiscal Year 2010/2011 Proposed Budget
Table of Contents

INTRODUCTORY

Letter of transmittal
Organizational chart

FUND SUMMARY

GENERAL CORPORATE FUND

General Fund Summary Revenue & Expense (Fund 01)

- Administration Department (Department 11)
- Streets Department (Department 41)
- Building Department (Department 54)
- Police Department (Department 21)
- Board of Fire and Police (Department 25)
- Parks and Recreation (Department 27)

SPECIAL REVENUE FUNDS

TIF Fund (12)
Motor Fuel Tax Fund (15)
IMRF Fund (16)
Park Fund (17)
Refuse Fund (18)
Insurance Fund (28)
Fire Fund (30)
911 Fund (91)

ENTERPRISE FUNDS

Commuter Parking Fund (50)
Water & Sewer Fund (51)

- South System (Dept 00)
- Leisure Tech (Dept 10)

NW Region Fund (52)

- NW Region Regular Operations (Dept 00)
- NW Pretreatment (Dept 10)

Village of Fox Lake, Illinois
Fiscal Year 2010/2011 Proposed Budget
Table of Contents
(Continued)

INTERNAL SERVICE FUNDS

Motor Pool Fund (14)

GLOSSARY

FINANCIAL POLICIES

**Village of Fox Lake
FY 2010-2011**

May 7, 2010

The Honorable President and Board of Trustees
Village of Fox Lake
Fox Lake, Illinois

Honorable President and Board of Trustees:

In accordance with Illinois State Law, the following is the Fiscal Year 2010-2011 Municipal Budget. In addition, narratives that precede each department in the general fund and each additional fund section have been included.

The Municipal Budget is a tool to consolidate the direction of the community, as represented by the Village President and Board of Trustees, into a manageable plan that fully embodies the sound principles of accounting and financial management held by the Governmental Accounting Standards Board. Through strategic planning, the Board, Village Treasurer, Village Administrator, and the Department Heads, converge to create goals that achieve the present and future needs of the community.

Honorable Mayor & Board of Trustees

The budget challenge for fiscal year 2011 covering May, 2010 through April 30, 2011 was to prepare a budget which maintains existing service with planned necessary capital improvements, and to make all debt service obligations.

In 2009-10 expenses were reduced by over \$1,000,000.00 with the reduction of 11 positions. There was also a need for the Village to make a decision as to the way they opted to do business. Further reductions in personnel would directly reduce services to the community. The development of the Village 2010-11 budget required a very thorough assessment of all departments to make sure that they were operating as efficiently as possible. The news that the state of Illinois was going to reduce revenue that was sent to the Village and the prospect that sales taxes would continue to be less than previous years prompted the Village to raise revenue in the form of a natural gas and electricity utility tax, increased telecommunications tax, and to raise fees. These decisions were extremely difficult and were done with great concern for the public and the impact that these increases would have upon them. The issue of providing good service to residents was key. The fiscal year 2010/2011 general fund budget is reduced by 1.79% from the fiscal year 2009/2010 budget.

A summary of the estimated increased revenues are as follows:

	*New Fees reported <u>In FY11 Budget</u>
Increase Refuse Fee	\$ 30,500
Increase Fees by 10%	\$ 38,460
Impose 5% Natural Gas Utility Tax	\$ 50,000
Impose 5% Electric Utility Tax	\$250,000
Increase Telecom Tax by 1%	<u>\$ 36,000</u>
Total Estimated New Revenues	\$404,960

* No fee increases will begin on May 1. For example, Utility Taxes will be collected in June but not received by the Village until July, and Telecom Tax Increase will not be assessed until January, 2011.

The 2010-11 budget was prepared taking a very conservative approach. The ability to accurately calculate the amount of dollars that would be coming from the State of Illinois forces us to error on the side of being very cautious. The economy has showed very little hope of rebounding to the level of 2007/2008. Consequently, the development of the budget was driven by the desire to keep services to the public the same without incurring any additional costs via implementing new capital projects.

We are proud of the assistance of the Department Heads and the staff in the development of this year's budget. Their continued dedication and commitment to making Fox Lake a great place to live and work is the reason the community is able to overcome the financial obstacles that it faces on a daily basis.

We also want to express our gratitude to the Village Board for their vision in monitoring the Village's financial situation. Their decision in raising additional revenue to maintain high quality service shows their dedication to the community. This commitment is a sign of good leadership.

The Budget Process

The Village of Fox Lake has been very aware that the poor economic environment will affect its budget preparation. Therefore, it has been determined to meet on a quarterly basis to monitor the actual revenue and expenditures of the coming year, versus the budget. If necessary, the Village Administrator, Mayor, and Board of Trustees will monitor the budget performance and may amend the budget through appropriate action. The budgeting process began in October with a fiscal year 2011 meeting with the staff involved in the development of the budget. At this meeting the budget calendar and the steps in the budget process were discussed. Goal and Performance Objective Forms were distributed and discussed. All Department Heads were advised in the initial budget preparation meeting that this year's budget would need to be again scrutinized and costs reduced. There would be no extras.

In November the tax levy was proposed and discussed. A public hearing was held on December 8, 2009 and the tax levy for tax year 2009 was passed at the regular meeting later that evening.

In January the Department Heads turned in their Goal and Performance Objectives for the 2010-11 budget year. These goals and objectives were reviewed and discussed with the respective Department Head for a better understanding, and whether the goal could be afforded in the FY11 Budget.

In February and March Department Heads submitted their operating budget requests. A thorough assessment of each departments' requests were made by the Village Administrator and Acting Treasurer.

In March the Department Heads, their monitoring Trustee, the Village Administrator, and the Acting Treasurer met to go over the budget and discuss reasons for budget needs. Department Heads were accountable for their decisions on the budget. These meetings continued until all departments had an opportunity to discuss their needs or address concerns with their assigned Trustee, the Village Administrator, and the Acting Treasurer.

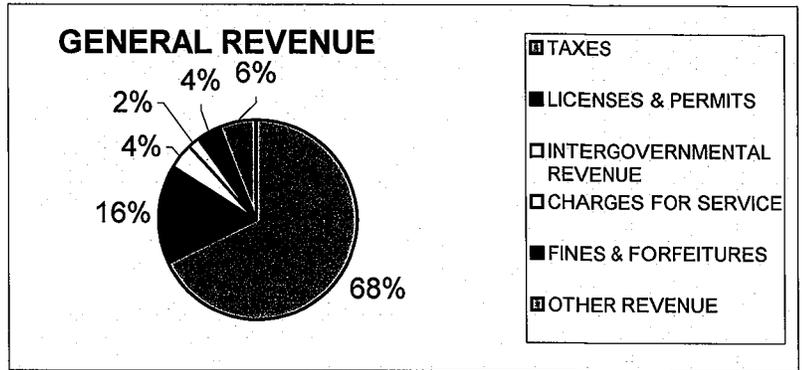
A draft budget was prepared for the Village Administrator, the Trustee in charge of finance, and the Mayor to review and comment. All comments were incorporated and a recommended FY11 budget was distributed to all the Trustees for review.

The budget reflects the modified accrual basis of accounting. Under the accrued basis, revenues are budgeted for the fiscal year in which they are received. "Received" means collected within the budget year or soon enough thereafter to be used to pay liabilities of the budget year. Expenditures are recorded in the budget year in which the liability is incurred.

General Fund

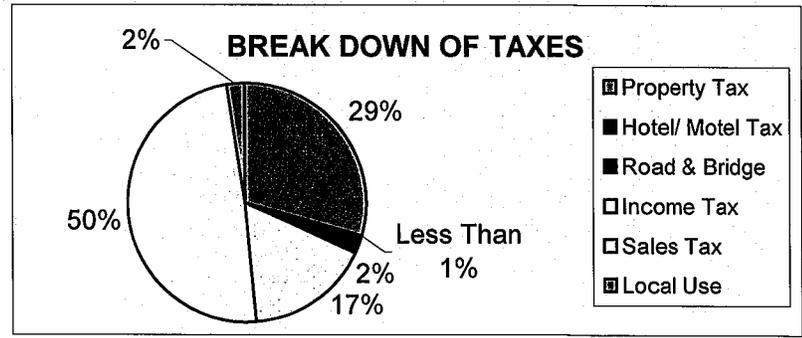
The General Fund revenues supporting operations are as follows:

REVENUE	AMOUNT
TAXES	4,910,700
LICENSES & PERMITS	1,161,800
INTERGOVERNMENTAL REVENUE	303,130
CHARGES FOR SERVICE	143,800
FINES & FORFEITURES	291,000
OTHER REVENUE	437,500
TOTAL	7,247,930



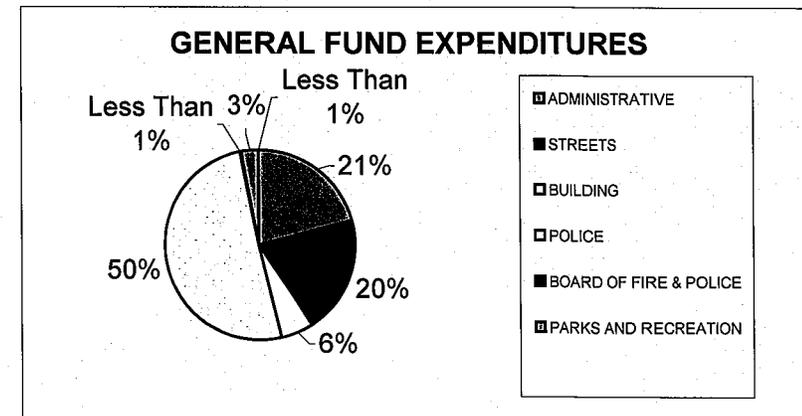
The major revenue source that supports the General Fund is taxes, which are broken down as follows:

TYPE	AMOUNT
Property Tax	1,448,000
Hotel/ Motel Tax	7,000
Road & Bridge	115,000
Income Tax	823,000
Sales Tax	2,400,000
Local Use	117,000
TOTAL	4,910,000

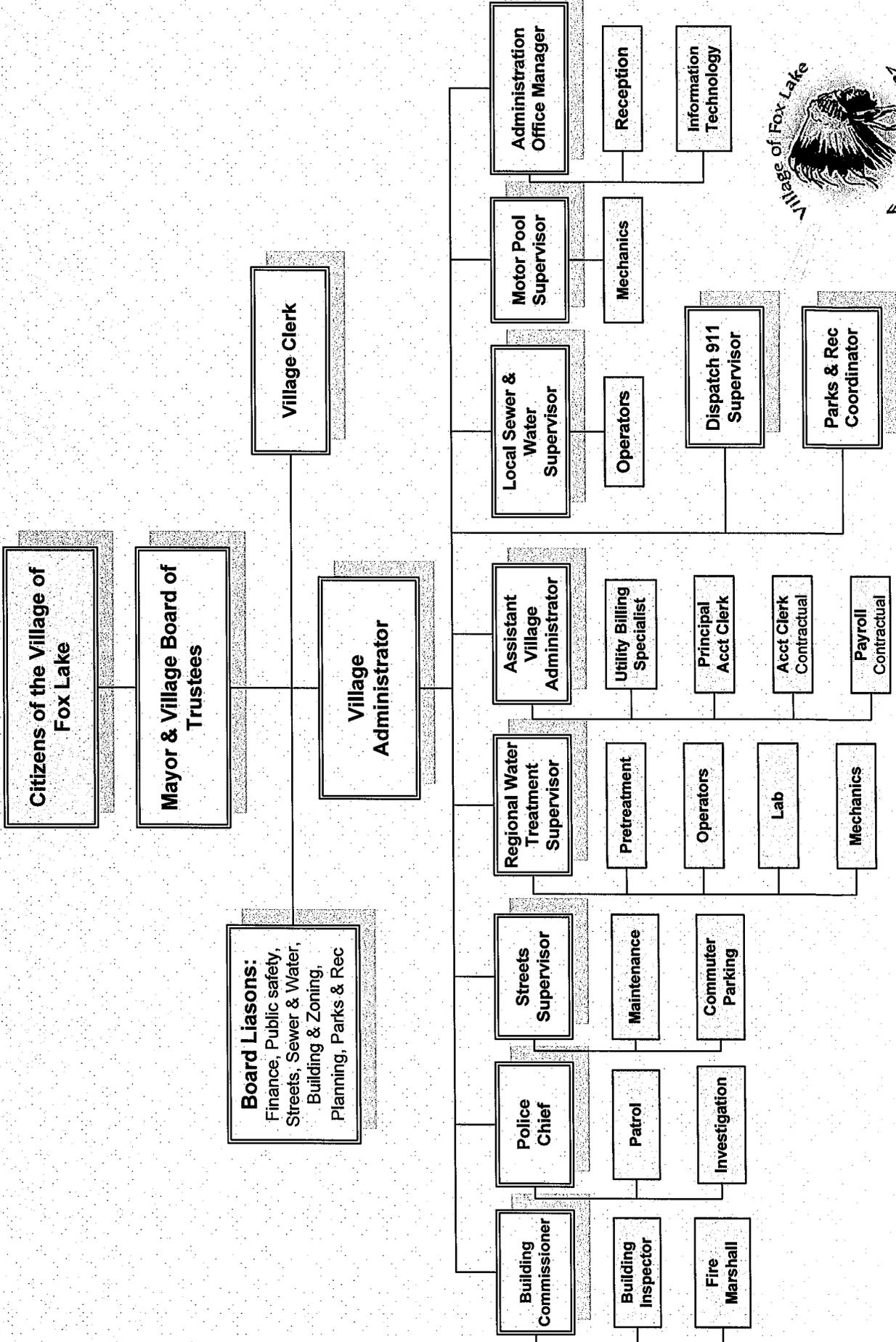


The expenses of the General Fund are as follows:

DEPARTMENT	AMOUNT
ADMINISTRATIVE	1,586,288
STREETS	1,518,370
BUILDING	423,995
POLICE	3,848,606
BOARD OF FIRE & POLICE	20,510
PARKS AND RECREATION	211,452
TOTAL	7,609,221



Village of Fox Lake Organizational Chart - 2010



**VILLAGE OF FOX LAKE
FY 2010-2011
FUND SUMMARY**

Fund	Actual 2008-2009	Budget 2009-2010	Year End Projected 2009-2010	Proposed 2010-2011
<u>GENERAL</u>				
Beginning Balance	1,208,707		1,033,760	745,941
Revenues	6,937,049	7,485,114	6,576,930	7,247,930
Expense	7,111,996	7,745,355	6,864,749	7,609,220
Difference	(174,947)	(260,241)	(287,819)	(361,290)
Ending Balance	1,033,760		745,941	384,651
<u>WATER</u>				
Beginning Balance	2,715,071		2,981,745	2,593,128
Revenues	2,649,519	2,617,750	2,856,000	3,142,441
Expense	2,382,845	4,156,053	3,244,617	4,142,179
Difference	266,674	(1,538,303)	(388,617)	(999,738)
Ending Balance	2,981,745		2,593,128	1,593,390
<u>NORTHWEST REGION</u>				
Beginning Balance	21,952,615		21,019,818	16,202,556
Revenues	5,360,499	6,152,000	6,023,000	5,812,500
Expense	6,293,296	12,034,625	10,840,262	12,565,771
Difference	(932,797)	(5,882,625)	(4,817,262)	(6,753,271)
Ending Balance	21,019,818		16,202,556	9,449,285
<u>COMMUTER PARKING</u>				
Beginning Balance	65,775		134,952	197,352
Revenues	163,307	168,800	160,100	145,000
Expense	94,130	132,801	97,700	115,771
Difference	69,177	35,999	62,400	29,229
Ending Balance	134,952		197,352	226,581
<u>FIRE & RESCUE</u>				
Beginning Balance	455,385		7,823	26,000
Revenues	2,536,062	1,202,542	1,182,500	1,192,100
Expense	2,983,624	1,219,797	1,214,754	1,216,617
Difference	(447,562)	(17,255)	(32,254)	(24,517)
Ending Balance	7,823		(24,431)	1,483
<u>MOTOR FUEL TAX</u>				
Beginning Balance	127,809		92,751	210,751
Revenues	369,863	317,708	265,500	510,110
Expense	404,921	331,500	147,500	472,554
Difference	(35,058)	(13,792)	118,000	37,556
Ending Balance	92,751		210,751	248,307

**VILLAGE OF FOX LAKE
FY 2010-2011
FUND SUMMARY**

Fund	Actual 2008-2009	Budget 2009-2010	Year End Projected 2009-2010	Proposed 2010-2011
<u>REFUSE</u>				
Beginning Balance	191,580		146,804	40,304
Revenues	687,005	735,700	640,000	745,000
Expense	731,781	733,900	746,500	746,500
Difference	(44,776)	1,800	(106,500)	(1,500)
Ending Balance	146,804		40,304	38,804
<u>911</u>				
Beginning Balance	125,214		233,683	176,451
Revenues	1,114,904	740,000	845,100	658,800
Expense	1,006,435	881,164	902,332	821,050
Difference	108,469	(141,164)	(57,232)	(162,250)
Ending Balance	233,683		176,451	14,201
<u>PARKS</u>				
Beginning Balance	188,257		54,982	0
Revenues	14,499	94,250	92,000	190,000
Expense	147,774	147,516	147,516	147,032
Difference	(133,275)	(53,266)	(55,516)	42,968
Ending Balance	54,982		(534)	42,968
<u>IMRF</u>				
Beginning Balance	23,489		94,784	99,784
Revenues	345,701	245,895	245,000	247,000
Expense	274,406	245,520	240,000	248,343
Difference	71,295	375	5,000	(1,343)
Ending Balance	94,784		99,784	98,441
<u>INSURANCE FUND</u>				
Beginning Balance	(67,921)		61,310	183,310
Revenues	225,446	316,713	316,000	310,000
Expense	96,215	192,564	194,000	145,150
Difference	129,231	124,149	122,000	164,850
Ending Balance	61,310		183,310	348,160
<u>MOTOR POOL</u>				
Beginning Balance	37,187		(7,296)	1,500
Revenues	431,296	597,900	390,500	453,239
Expense	475,779	452,220	394,825	443,454
Difference	(44,483)	145,680	(4,325)	9,785
Ending Balance	(7,296)		(11,621)	11,285

**VILLAGE OF FOX LAKE
FY 2010-2011
FUND SUMMARY**

Fund	Actual 2008-2009	Budget 2009-2010	Year End Projected 2009-2010	Proposed 2010-2011
<u>TIF DISTRICT</u>				
Beginning Balance	15,842		52,648	87,933
Revenues	40,260	41,200	41,285	41,500
Expense	3,454	20,000	6,000	-
Difference	36,806	21,200	35,285	41,500
Ending Balance	52,648		87,933	129,433
<u>TOTAL</u>				
Beginning Balance	27,039,010		25,907,764	20,565,010
Revenues	20,875,410	20,715,572	19,633,915	20,695,620
Expense	22,006,656	28,293,015	25,040,755	28,673,641
Difference	(1,131,246)	(7,577,443)	(5,406,840)	(7,978,021)
Ending Balance	25,907,764		20,500,924	12,586,989

**VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010-2011**

General Fund

Description

The General Fund is an accounting fund type to account for all monies received and distributed for general municipal purposes. The fund includes maintaining of the general assets, liabilities, revenues and expenses for the Village of Fox Lake.

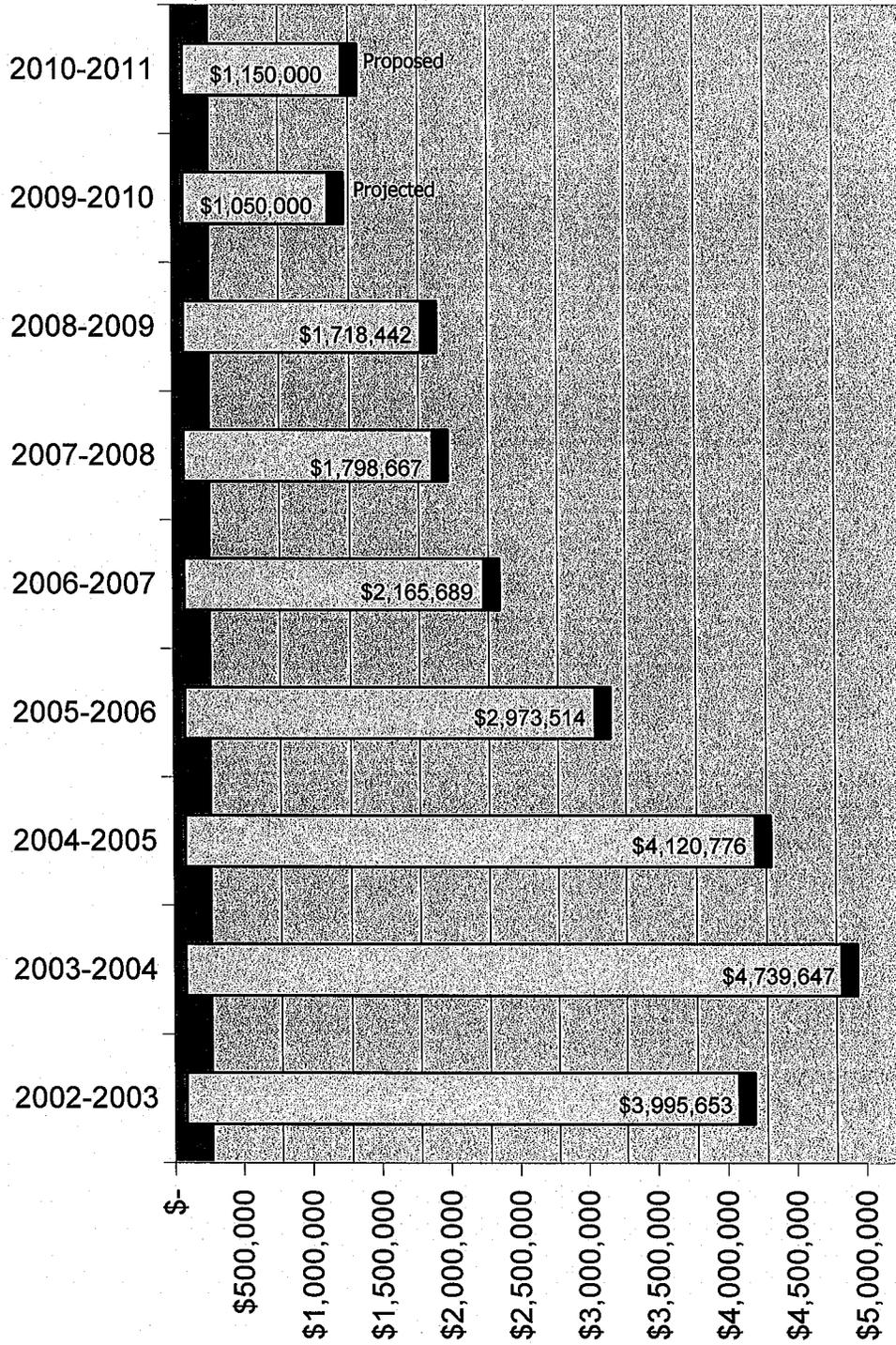
These General cash flows include the following departments: Administration, Streets, Building, Police, Public Buildings, Board of Fire and Police, Community Development, and Parks and Recreation.

Major Goals and Objectives

1. Develop a financial plan, which balances the needs for resident services, and the tax payers wallets.
2. Retain and recruit high quality businesses by building strong relationships and streamlining processes.
3. Establish improved lines of communication between the Village residents with tools, such as an interactive website.
4. Improve the overall appearance of the Village.
5. Increase the year-round recreational opportunities for residents, regardless of age or economic status.

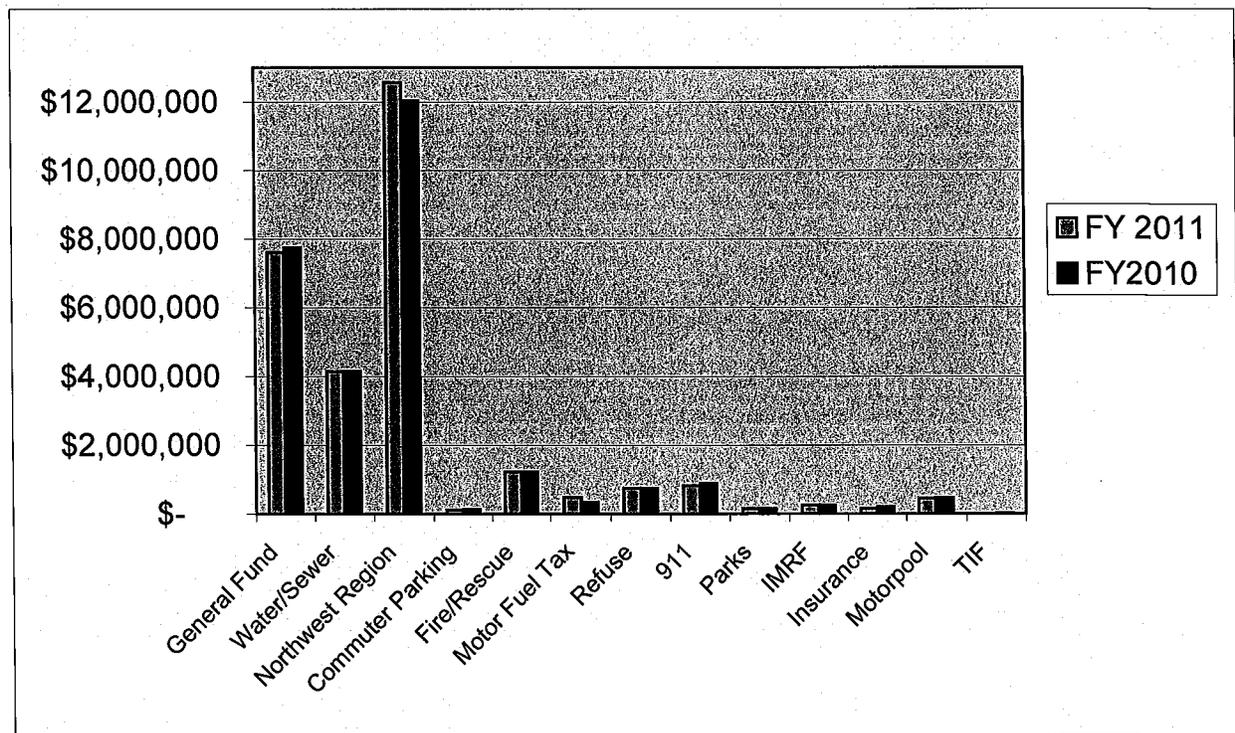
The General Fund has experienced a decline in the fund balance over the last several years. The following chart shows this downturn. The main reason is that the sources of revenue have decreased in the areas of sales and income taxes. Interest rates have also declined. Many of these revenue streams are very susceptible to the economic climate and factors such as unemployment and foreclosures. Unfortunately, the Village suffers from these economic factors and as such has made a tremendous effort to reduce expenses and raise new revenues to compensate for the decreased revenue stream, rather than cutting services to residents.

Ending Fund Balance Amounts



The Fiscal Year 2011 Budget is increased by 1.34% over the Fiscal Year 2010 Budget. The breakdown of the budget is as follows:

	FY 2011 Budget	FY 2010 Budget	Percentage
General Fund	\$ 7,609,220	\$ 7,745,357	-1.79%
Water/Sewer	\$ 4,142,179	\$ 4,156,053	-0.33%
Northwest Region	\$ 12,565,771	\$ 12,034,625	4.41%
Commuter Parking	\$ 115,771	\$ 132,801	-14.71%
Fire/Rescue	\$ 1,216,617	\$ 1,221,722	-0.42%
Motor Fuel Tax	\$ 472,554	\$ 331,500	42.55%
Refuse	\$ 746,500	\$ 733,900	1.72%
911	\$ 821,050	\$ 881,163	-7.31%
Parks	\$ 147,032	\$ 147,516	-0.33%
IMRF	\$ 248,343	\$ 245,520	1.15%
Insurance	\$ 145,150	\$ 192,564	-32.67%
Motorpool	\$ 443,454	\$ 452,220	-1.98%
TIF	\$ -	\$ 20,000	-100.00%
Total	\$ 28,673,641	\$ 28,294,941	1.34%



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

GENERAL FUND

<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Balance	1,208,707		1,033,760	745,941
Revenues	6,937,049	7,485,114	6,576,930	7,247,930
<u>Expenses</u>				
ADMINISTRATIVE DEPARTMENT	1,309,770	1,972,766	1,326,129	1,586,288
STREET DEPARTMENT	1,403,155	1,303,469	1,188,080	1,518,370
BUILDING	355,648	409,276	401,580	423,995
POLICE DEPARTMENT	3,797,489	3,849,295	3,741,600	3,848,606
BOARD OF FIRE AND POLICE	5,061	20,510	6,500	20,510
PARKS AND RECREATION	209,360	186,999	200,160	211,452
COMMUNITY DEVELOPMENT	31,513	3,040	700	-
Total Expenses	7,111,996	7,745,355	6,864,749	7,609,220
Difference	(174,947)	(260,241)	(287,819)	(361,290)
Ending Balance	1,033,760		745,941	384,651

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

GENERAL FUND REVENUES

<u>Account Number</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
TAXES				
01-00-311 Property Tax	1,330,948	1,442,788	1,440,000	1,448,000
01-00-314 Hotel/ Motel Tax	7,601	7,000	11,000	7,000
01-00-315 Road & Bridge	128,300	114,000	117,500	115,000
01-00-341 Income Tax	1,011,792	988,588	820,000	823,000
01-00-344 Sales Tax	2,564,783	2,520,000	2,400,000	2,400,000
01-00-345 Local Use	152,545	150,856	130,000	117,700
Total Taxes	5,195,969	5,223,232	4,918,500	4,910,700
LICENSES & PERMITS				
01-00-316 Franchise Fees	95,346	125,000	153,000	112,000
01-00-317 Telecommunication Tax	276,210	275,000	270,000	301,000
01-00-319 Natural Gas Utility Tax	-	-	-	50,000
01-00-320 Electric Utility Tax	-	-	-	250,000
01-00-321 Liquor Licenses	45,167	40,000	36,000	39,600
01-00-322 Vehicle Licenses	88,431	88,000	85,000	93,500
01-00-323 Business Licenses	28,648	27,000	27,000	29,200
01-00-324 Animal Licenses	1,455	1,500	1,500	1,500
01-00-331 Building Permits	126,883	150,000	215,000	240,000
01-00-337 Reimbursed Engineering Fees	36,783	88,000	38,000	40,000
01-00-332 Zoning Fees/Hearing	5,600	-	2,500	2,500
01-00-336 Zoining permits	6,250	-	2,500	2,500
Total Licenses & Permits	710,773	794,500	830,500	1,161,800
INTERGOVERNMENTAL REVENUE				
01-00-341.1 Auto Rental Tax	43	52	50	50
01-00-318 Charitable Games Tax	3,212	3,200	2,600	2,500
01-00-342 Replacement Tax	65,247	55,000	55,000	48,000
01-00-342.1 Replacement Tax-Antioch Township	109	80	80	80
01-00-342.2 Replacement Tax-Grant Township	3,490	3,000	2,700	2,500
01-00-347 State Grants	3,410	73,000	-	-
01-00-348 Federal Grants	56,288	-	-	-
01-00-349 Host Fee	-	-	-	250,000
Total Intergovenmental Revenue	131,799	134,332	60,430	303,130

Account Number		Actual 2008-2009	Budget 2009-2010	Year End Projected 2009-2010	Proposed 2010-2011
CHARGES FOR SERVICE					
01-00-363	Alarm Service	6,415	7,000	7,000	7,000
01-00-369	Program Fees	78,285	70,000	65,000	70,000
01-00-369.1	Centennial	382	-	-	-
01-00-371	Maps	387	150	500	300
01-00-378	Reports - Police	2,707	2,600	2,500	2,500
01-00-382	Rental	60,540	63,200	63,000	63,000
01-00-383	Rental-Gun Range	1,200	1,600	-	-
01-00-384	Charged Police Service	60,032	60,000	-	-
01-00-387	Pace Revenue	1,062	1,000	1,000	1,000
	Total Charges For Service	211,010	205,550	139,000	143,800
FINES & FORFEITURES					
01-00-351	Court Fines	152,444	150,000	150,000	258,000
01-00-351.1	Court Fines-DUI	5,927	6,500	5,000	5,000
01-00-354	Ordinance Fines	24,038	25,000	25,000	25,000
01-00-355	Forfeitures-Drug Seizure	12,490	3,000	3,000	3,000
	Total Fines & Forfeitures	194,899	184,500	183,000	291,000
OTHER REVENUE					
01-00-381	Interest Income	14,065	10,000	2,000	500
01-00-389	Miscellaneous Income	42,507	20,000	7,000	7,000
01-00-392	Sale of Fixed Assets	4,139	7,000	6,500	-
01-00-395	TIF Expense Reimbursement	-	-	-	-
01-00-398	Administrative Charge	431,888	406,000	430,000	430,000
01-00-397	Loan	-	500,000	-	-
	Total Other Revenue	492,599	943,000	445,500	437,500
	Total Revenue	6,937,049	7,485,114	6,576,930	7,247,930

VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011

ADMINISTRATION

Description

The Fox Lake Village Administration is comprised of the following:

Village President (Mayor) – Chief Executive Officer performing all duties required by statute and Village ordinance. The part-time Mayor position is elected for a four (4) year term of office.

Village Administrator – Advises the Mayor and Board of Trustees on policy decisions and drives the day-to-day operations of the Village. The Village Administrator provides relevant information and advise necessary for the Mayor and the Board to evaluate and make policy decisions. She also directs the operating departments in order to meet service levels of quality as established by the Mayor and the Board. Finally the Village Administrator represents the Village when working with the Federal, State, and Regional Agencies and community groups, as well as private enterprises and not-for-profit organizations. The Village Administrator is also responsible for directing employee relations, to include the hiring process, insurance and benefit program management, union relations, training, risk management, policy development and other administrative duties as determined by the Mayor.

Village Clerk – Performs a variety of Village Board administration duties in an elected four (4) year part-time position. Primary duties involve maintaining a record of proceedings, transcripts, and other related approved ordinance and resolutions.

Business Office – Responsible for managing the Village's financial transactions and reporting. Activities includes accounts receivable, utility billing, accounts payable, payroll, financial statements, Village fund investments and budget management. The Office is directed by the appointed full-time Assistant Village Administrator with the assistance from full-time accounting staff and outsourced payroll and accounting services.

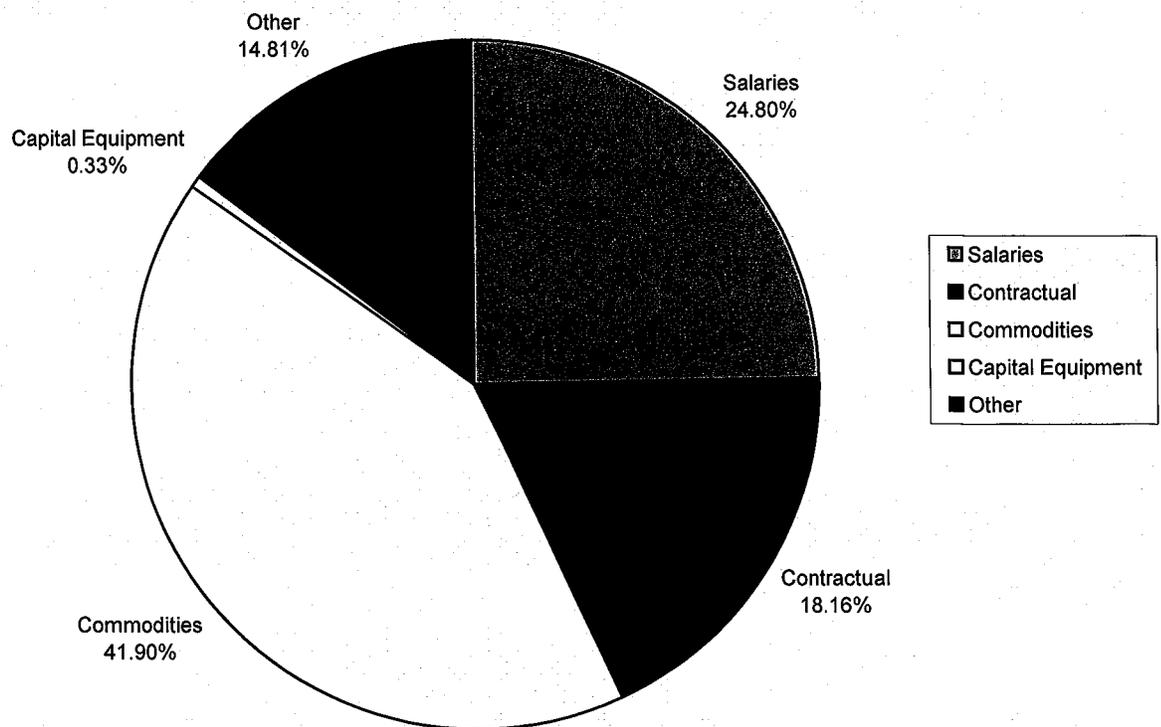
Office Manager & Deputy Clerk – Responsible for direct administrative support for the Mayor and the Trustees, operational support for the Village Clerk, licensing transactions, business of FOIA and Open-Meetings Act, and managing the front office staff to include reception personnel.

Administration Goals and Objectives

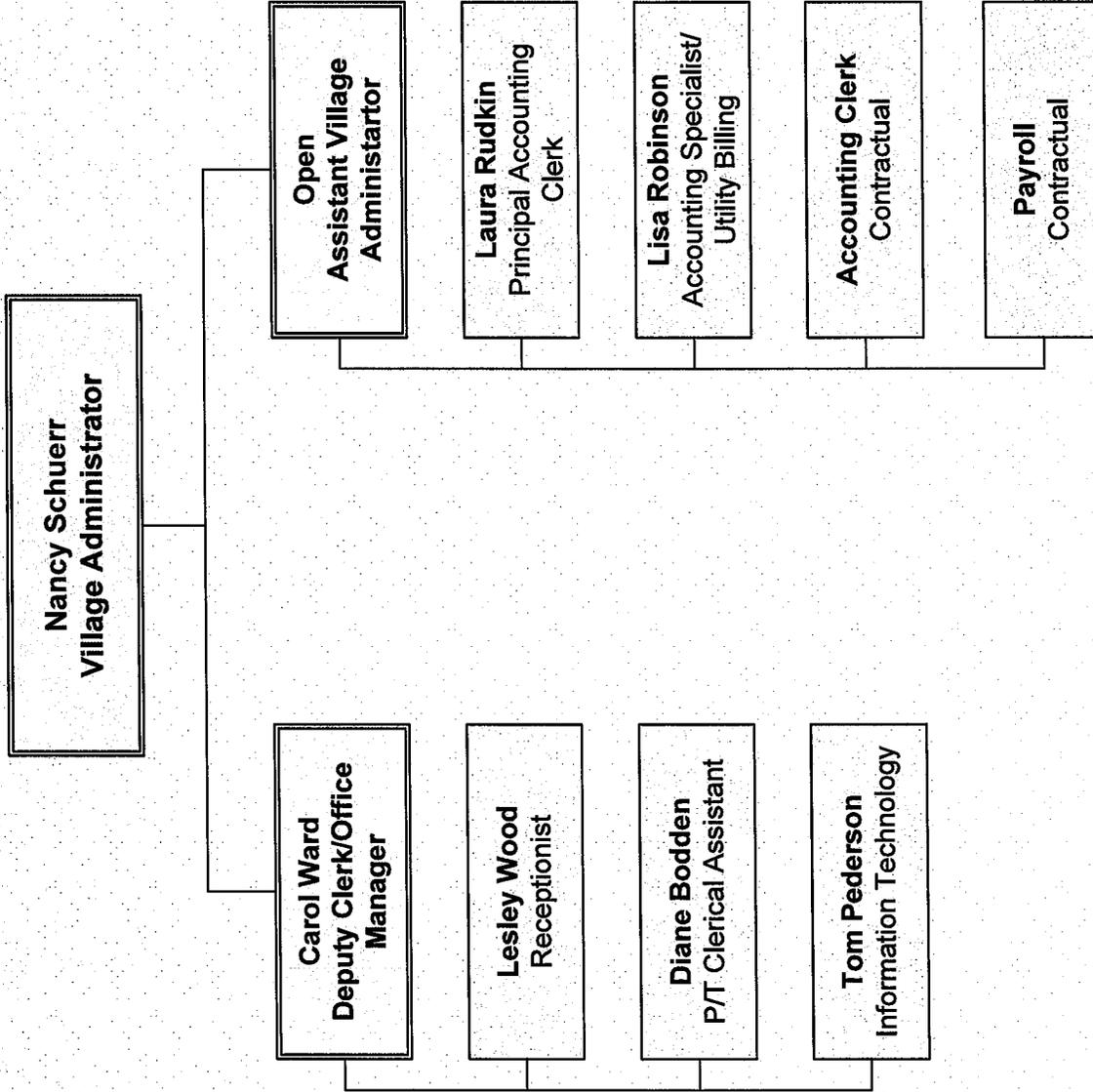
1. Provide quality service to all Village residents.
2. Account for General Revenue in a timely and accurate manner.
3. Ensure records are kept in a secured well-organized manner.
4. Provide technology that fully supports all Village services in a cost-effective manner.

Included in the Administrative Budget for FY11 are the Village Administrator, Assistant Village Administrator, Network Administrator, Village and Deputy Clerks, Accounting & Utility Billing Specialist, Principal Accounting Clerk, and Receptionist.

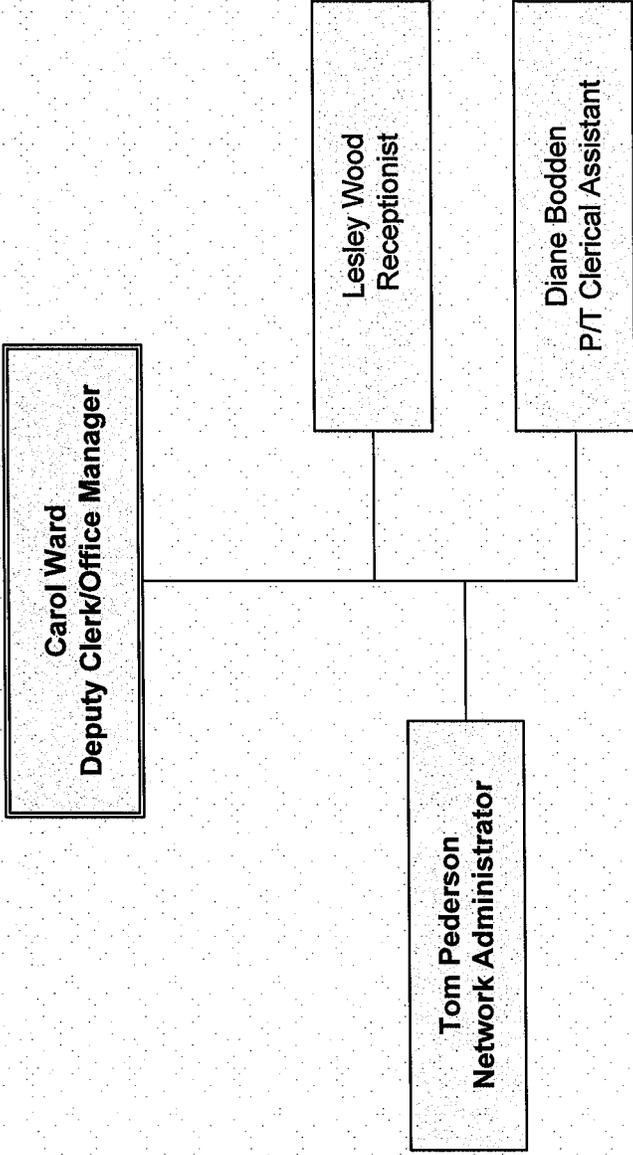
Administrative Department Expenses



Village of Fox Lake Organizational Chart - 2010



Village of Fox Lake Organizational Chart - 2010



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

ADMINISTRATIVE DEPARTMENT

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
PERSONNEL					
01-11-421	Salary Full-time	272,017	312,008	295,000	301,824
01-11-422	Overtime	211	500	500	500
01-11-424	Elected officials	48,000	48,000	48,000	48,000
01-11-426	Salary Part Time	23,156	38,750	15,000	8,840
01-11-451	Health Insurance	28,566	34,673	26,300	29,698
01-11-452	Life Insurance	410	324	240	420
01-11-453	Unemployment Insurance	1,197	1,764	1,200	1,200
01-11-474	Employee Appreciation	1,583	2,850	1,250	2,850
	Total Personnel	375,140	438,869	387,490	393,332
CONTRACTUAL					
01-11-511	Maintenance Service Building	37,921	19,000	19,000	19,000
01-11-512	Maintenance Services - Equipment	15,462	7,650	7,000	7,650
01-11-512.1	Technology	17,679	26,900	26,000	22,970
01-11-531	Accounting Services	16,965	16,425	16,425	16,425
01-11-533	Legal Services	22,612	25,000	35,000	35,000
01-11-540	Filing Fees	731	1,000	1,000	1,100
01-11-548	Other Professional Services	23,405	18,900	46,000	117,650
01-11-548.1	TIF Expenses	9,462	-	-	-
01-11-551	Postage	10,810	6,675	8,200	17,875
01-11-552	Telephone For Administration	8,988	7,680	7,800	8,480
01-11-553	Publishing	7,652	6,000	5,500	6,000
01-11-554	Printing	13,632	9,700	7,500	15,400
01-11-558	Pace Program	2,437	3,200	2,000	3,200
01-11-561	Dues	4,397	4,301	4,500	4,041
01-11-562	Travel Expenses/ Business Meals	4,850	6,450	2,000	5,700
01-11-563	Training	1,415	5,400	3,000	4,400
01-11-571	Utilities	2,774	3,250	2,000	3,250
	Total Contractual	201,192	167,531	192,925	288,141
COMMODITIES					
01-11-611	Maintenance Supplies - Building	73	2,500	500	2,500
01-11-612	Maintenance Supplies - Equipment	-	-	-	-
01-11-651	Office Supplies	5,345	5,500	3,500	6,500
01-11-652	Operating Supplies	4,063	4,000	4,000	4,000
01-11-684	Software	-	-	-	-
01-11-710	Principal Payment	254,977	769,782	263,032	280,849
01-11-720	Interest Expense	135,885	129,960	124,858	113,282
01-11-730	Fiscal Agent Fees	1,655	2,000	500	500
01-11-911	Community Relations	9,886	6,000	6,200	7,000
01-11-999	Internal Transfer	46,600	141,940	117,940	251,000
	Total Commodities	458,484	1,061,682	520,530	664,631

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

ADMINISTRATIVE DEPARTMENT

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
CAPITAL					
01-11-820	Building	5,178	5,184	5,184	5,184
01-11-830	Capital Outlay - Equipment	-	-	-	-
	Total Capital	5,178	5,184	5,184	5,184
OTHER					
01-11-595	Taxes	(171)	5,500	-	0
01-11-928	Miscellaneous	8,355			
01-11-994	Business Rebates	261,592	294,000	220,000	235,000
01-11-997	Contingencies	-	-	-	-
	Total Other	269,776	299,500	220,000	235,000
	Total Department	1,309,770	1,972,766	1,326,129	1,586,268

**VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011**

STREET DEPARTMENT

Description

The Fox Lake Street Department is responsible for the maintenance of approximately 60 miles of roadways, easements, and sidewalks within the Village boundaries. Some of the operations performed are snow plowing and salting of the roads and parking lots, crack filling and road maintenance, mowing of easements and parks, sweeping of streets, trimming and hauling away of trees and brush, removal of debris from roadways and easements, maintenance of storm sewers, installation of signs, striping of roadways and crosswalks, and general landscaping for maintenance buildings and Village buildings.

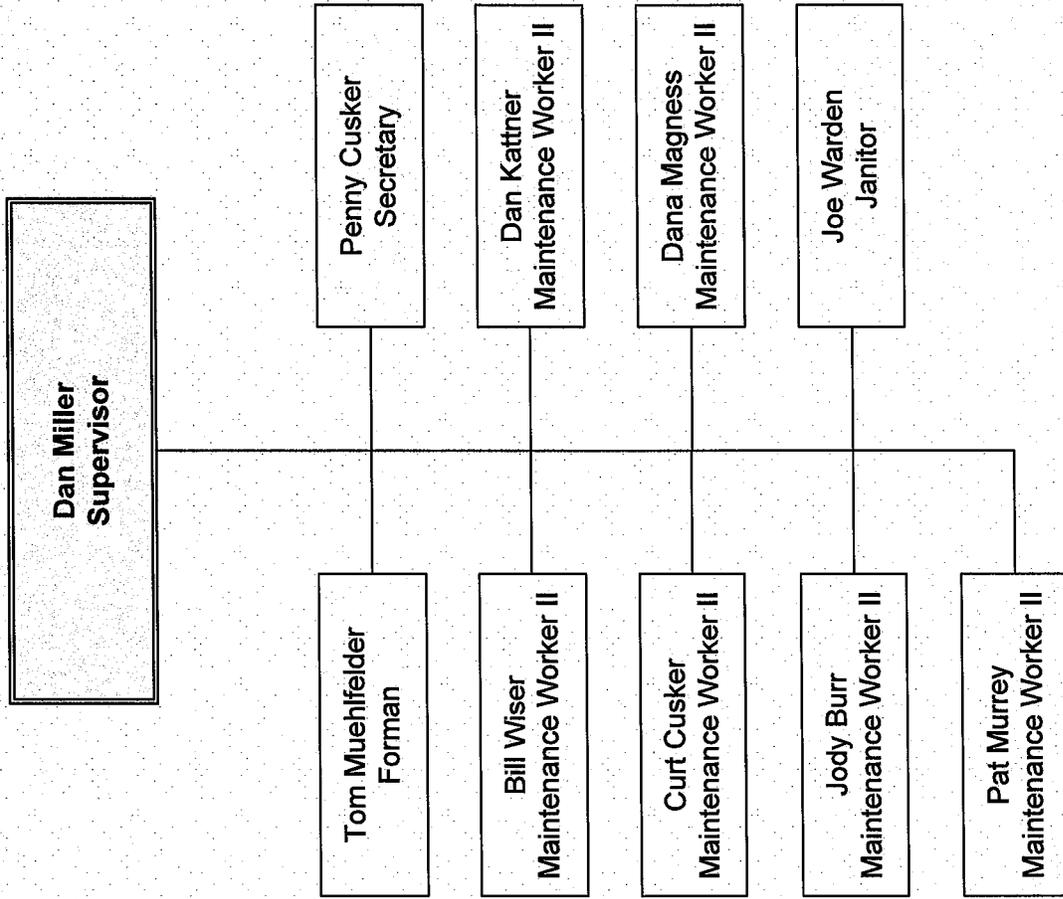
In addition, the Street Department is responsible for maintaining 6 parks in the Village. This includes all mowing and landscaping, and all inspection and maintenance of playground equipment. Also, the Street Department maintains 6 parking lots at the METRA stations located in the Village. The department also provides assistance in setting up events for the Village. This includes but is not limited to Holiday activities like the winter holiday parade, Oktoberfest, and July 4th ceremonies.

Goals and Objectives

1. Provide safe and well-maintained roads and right of ways throughout the Village.
2. Improve the following roads using Motor Fuel Tax and CDBG funds: McKinley Street, Pleasant Oak Street, Marvin Street, Cathryn Street, Lawrence Street, and Hillside Court.
3. The Street Department will continue to investigate funding sources from the State of Illinois to build a Salt Storage Building.
4. The department will solicit funds to improve the Street Department campus to satisfy IEPA compliance.

These services are accomplished with the service of 8 full-time employees, down from 14 full-time employees. These reductions in staff are a result of budget reduction. It should be noted that the Village acquired a new subdivision by Cambridge Homes.

Village of Fox Lake Organizational Chart - 2010



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

STREET DEPARTMENT

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Personnel					
01-41-421	Full-time Salaries	668,427	492,837	495,000	426,948
01-41-422	Part Time Salaries	15,285	-	5,000	10,000
01-41-423	Overtime	23,725	25,000	20,000	25,000
01-41-451	Health Insurance	130,967	113,813	98,300	79,659
01-41-452	Life Insurance	811	630	500	600
01-41-453	Unemployment Insurance	2,677	2,447	1,600	1,606
01-41-471	Uniform Allowance	4,781	6,610	4,000	4,300
01-41-474	Employee Appreciation	208	-	-	200
	Total Personnel	846,881	641,337	624,400	548,313
CONTRACTUAL					
01-41-511	Maintenance Services Building	4,744	4,905	4,000	6,850
01-41-512	Maintenance Services Equipment	2,144	2,500	2,500	2,600
01-41-512.1	Technology	1,213	2,035	2,000	3,555
01-41-513.1	Maintenance Services Vehicles-MP	176,983	160,000	160,000	172,732
01-41-514	Maintenance Services Street	24,777	25,000	21,000	27,000
01-41-517	Maintenance Services Parks	225	2,500	2,500	2,600
01-41-532	Engineering Service	15,360	40,000	32,000	45,000
01-41-533	Legal Service	3,354	4,000	4,000	4,000
01-41-548	Other Professional Service	18,183	18,000	18,000	21,463
01-41-551	Postage	856	100	100	200
01-41-552	Telephone/ Pagers	4,277	5,000	4,000	4,000
01-41-561	Dues	49		50	100
01-41-563	Training	320	500	500	500
01-41-571	Utilities	4,938	3,500	7,500	5,000
01-41-572	Street Lighting	116,850	115,000	110,000	118,000
01-41-594	Rental	-	150	-	150
	Total Contractual	374,273	383,190	368,150	413,750
COMMODITIES					
01-41-611	Maintenance Supplies Building	3,202	4,000	3,500	4,000
01-41-612	Maintenance Supplies - Equipment	1,876	2,500	4,100	3,500
01-41-617	Maint-Supplies Grounds	4,297	7,000	7,000	6,500
01-41-651	Office Supplies	989	1,200	1,000	1,200
01-41-652	Operating Supplies	22,314	50,000	40,000	52,000
01-41-653	Small Tools	1,576	4,000	4,000	7,500
01-41-654	Janitorial Supplies	1,640	1,200	1,500	1,500
01-41-655	Automotive Fuel/ Oil	63,081	72,500	48,000	60,000
01-41-656	Chemicals	1,333	1,000	1,000	1,200
01-41-691	Food	37	-	-	-
01-41-710	Principal Payment	67,397	-	68,812	41,912
01-41-720	Interest Expense	12,828	80,192	9,918	6,995
01-41-998	Property Repair (Reimb. By Insurance)	1,431			
	Total Commodities	182,001	223,592	188,830	186,307

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

STREET DEPARTMENT

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
CAPITAL					
01-41-830	Capital Outlay - Equipment	-	5,350	6,700	-
01-41-840	Capital Outlay - Vehicle	-	-	-	120,000
01-41-880	Capital Outlay	-	-	-	250,000
01-41-999	Interfund Transfer	-	50,000	-	-
	<i>Total Capital</i>	-	55,350	6,700	370,000
	<i>Total Department</i>	1,403,155	1,303,469	1,188,080	1,518,370

**VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011**

BUILDING DEPARTMENT

Description

The Fox Lake Building Department function is comprised of the following:

The Building Commissioner performs a variety of administrative functions for the Building Department. The Commissioner is appointed by the Mayor and approved by the Village Board every year. He oversees the day-to-day operation of the department with a focus on enforcement of the provision of all ordinances relating to building and zoning and non-traffic ordinances. He reviews plans and issues building permits as well as assists residents with their questions relating to building and zoning issues.

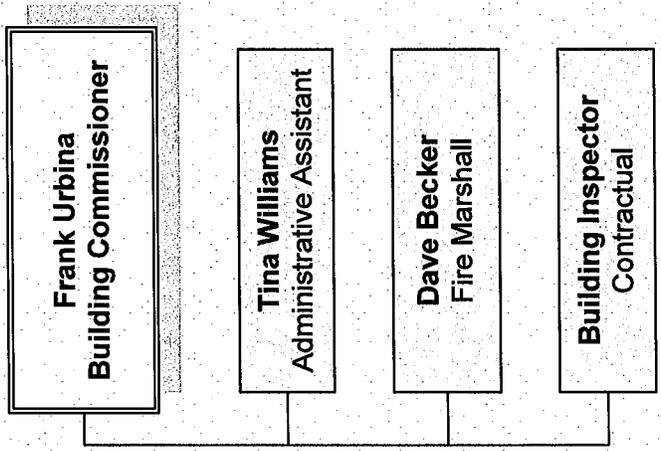
The Building Inspector reviews plans and conducts field inspections from the foundation stage to occupancy. He ensures that all code requirements have been met.

The Fire Marshall inspects all business and rental property. These inspections are required in order to receive occupancy permits for rentals and all commercial buildings. The purpose of these inspections is to ensure the safety of the buildings for all using them.

Goals and Objectives

1. Maintain and update Building Codes.
2. Ensure safety of all Village Residence through enforcement of Building Codes.
3. Improve customer service through open channels of communication with Village residents, whereby providing services that not only meet the needs of the community but the Village as well.

Village of Fox Lake Organizational Chart - 2010



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

BUILDING

<u>Account Number</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
PERSONNEL				
01-54-421	190,133	202,204	205,000	168,702
01-54-424	14,765	24,100	20,000	20,500
01-54-423	66	500	500	500
01-54-451	15,282	20,175	17,500	26,317
01-54-452	180	135	180	240
01-54-453	835	1,018	800	583
01-54-471	419	300	200	200
Total Personnel	221,680	248,432	244,180	217,042
CONTRACTUAL				
01-54-512	1,284	1,784	1,700	1,784
01-54-512.1	1,473	3,330	3,300	700
01-54-513	650	300	-	-
01-54-513.1	3,717	2,500	2,500	3,017
01-54-533	17,200	25,000	30,000	30,000
01-54-548	28,880	45,040	45,000	89,680
01-54-549	64,156	62,000	55,000	60,000
01-54-551	1,171	1,000	1,300	1,100
01-54-552	4,537	5,000	5,000	5,000
01-54-553	1,271	2,500	2,500	2,500
01-54-554	691	1,500	2,100	1,500
01-54-561	172	490	900	1,272
01-54-562	215	200	100	200
01-54-563	911	1,500	500	1,500
01-54-998		-	-	-
Total Contractual	126,328	152,144	149,900	198,253
COMMODITIES				
01-54-651	1,940	2,700	3,000	2,700
01-54-652	1,717	1,500	500	1,500
01-54-655	3,764	4,500	4,000	4,500
Total Commodities	7,421	8,700	7,500	8,700
CAPITAL				
01-54-830	-	-	-	-
01-54-840	-	-	-	-
01-54-928	219	-	-	-
Total Capital	219	-	-	-
Department Total	355,648	409,276	401,580	423,995

Village of Fox Lake
Annual Operating Budget
FY 2010-2011

Police Department

Description

The mission of the Fox Lake Police Department is to provide the highest quality professional police services with fairness, honesty, integrity and pride. Always striving to improve services through education, problem solving and diligence, in partnership with the community to ensure a safe and secure place to live, work and visit.

The Fox Lake Police Department enforces and investigates all violations of State and Municipal Laws and Ordinances. This includes the enforcing of all State of Illinois Criminal Statutes, State of Illinois Traffic Laws, and Village of Fox Lake Municipal Ordinances.

The Police Department is an organization providing Community Policing Programs such as drug resistance, neighborhood watch, Basset Program for training the sellers of alcohol, a senior outreach program, subdivision outreach, children events, New Year's Eve safe ride home, "Shop with a Cop" and Chip a Dog or Cat program.

The Police Department works closely with subdivisions and their individual problems and needs. They also enforce Village Code Ordinance violations, works closely and provides support for the other Village Government entities such as the Village, the Fire Department and the Street Department.

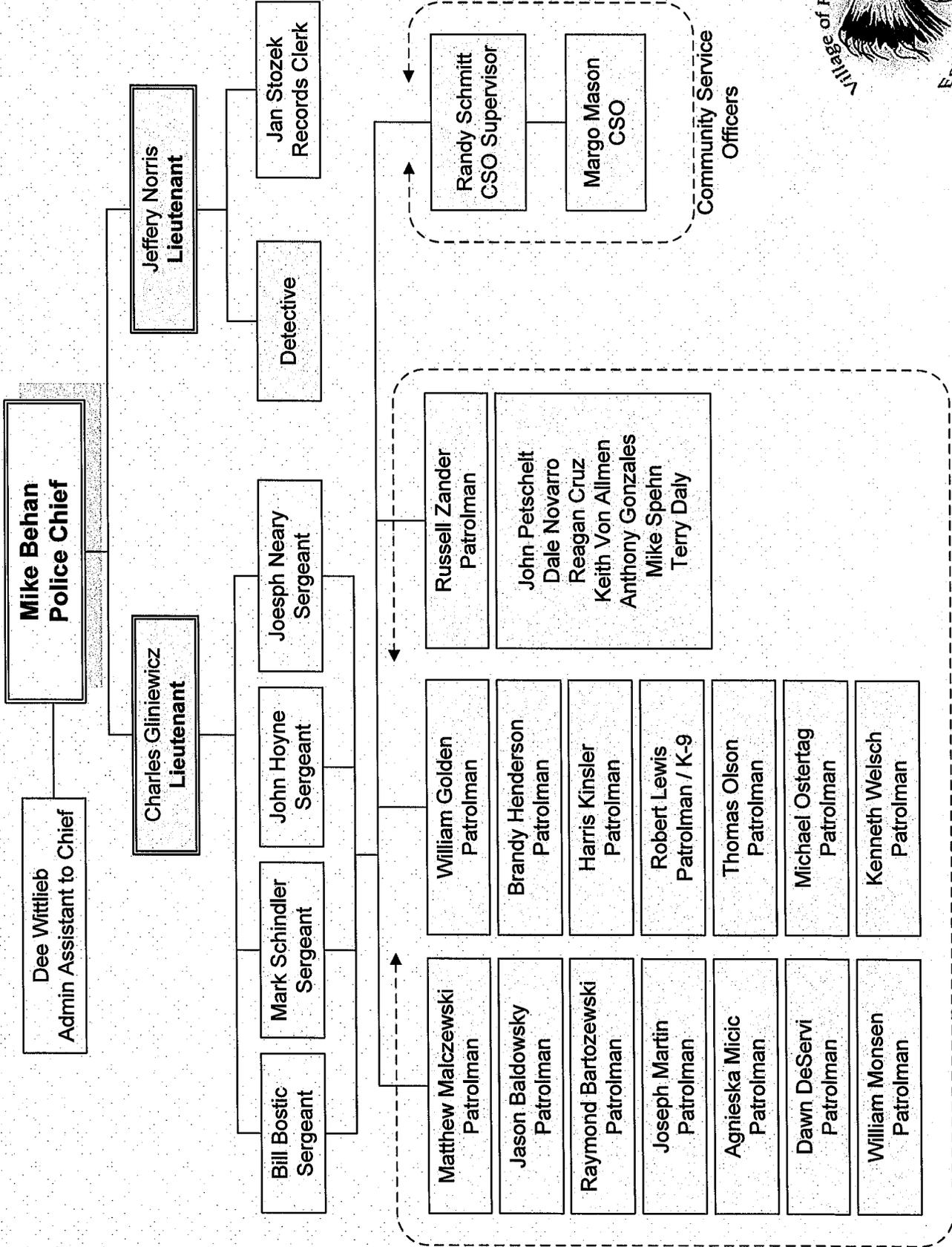
The Police Department is comprised of 3 basic divisions: Patrol, Investigations and Administrative. The Police Department employs 22 Full Time Police Officers, 2 CSO's and approximately 6 Part Time Officers.

The numbers of police calls have increased tremendously in the past two years reaching 35,000.

Major Goal and Objective

To have open communication between the Police Department and the residents to make sure that Fox Lake is a safe place to work, live and play.

Village of Fox Lake Organizational Chart - 2010



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

POLICE DEPARTMENT

<u>Account Number</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
PERSONNEL				
01-21-421 Full Time	1,914,924	1,919,675	1,950,000	1,878,147
01-21-422 Part Time	61,000	56,000	50,000	35,000
01-21-423 Overtime	183,280	125,000	170,000	125,000
01-21-451 Health Insurance	286,458	393,517	260,000	328,050
01-21-452 Life Insurance	1,865	1,620	1,600	1,620
01-21-453 Unemployment Insurance	6,856	6,720	6,000	5,050
01-21-471 Uniform Allowances	5,772	10,000	10,000	10,000
01-21-474 Employee Appreciation	1,227	1,000	500	1,000
Total Personnel	2,461,382	2,513,532	2,448,100	2,383,866
CONTRACTUAL				
01-21-511 Maintenance Service Building	22,415	24,300	24,000	37,595
01-21-512 Maintenance Services Equipment	33,338	33,270	33,000	32,970
01-21-512.1 Technology	9,074	20,335	20,000	23,625
01-21-513 Maintenance Services Vehicles	3,900	4,000	4,000	4,500
01-21-513.1 Maintenance Services Vehicles-MP	104,055	120,000	120,000	107,000
01-21-533 Legal	76,608	78,000	75,000	78,000
01-21-548 Other Professional Services	43,744	55,500	62,000	63,750
01-21-551 Postage	2,151	2,000	2,000	2,000
01-21-552 Telephone	12,710	17,000	15,000	17,000
01-21-553 Publishing	320	600	400	600
01-21-554 Printing	3,264	4,500	4,000	4,500
01-21-561 Dues	947	2,000	1,500	2,000
01-21-562 Travel Expenses	414	750	500	750
01-21-563 Training	10,600	12,000	7,000	12,000
01-21-571 Utilities	1,337	2,000	1,000	2,000
01-21-587 Animal Shelter	2,934	4,500	4,500	5,000
Total Contractual	327,811	380,755	373,900	393,290
COMMODITIES				
01-21-611 Maint. Supplies Building	1,592	2,000	1,500	2,000
01-21-651 Office Supplies	4,082	5,000	5,100	5,000
01-21-652 Operating Supplies	12,004	30,800	30,000	37,050
01-21-655 Automotive Fuel/ Oil	81,034	90,000	90,000	80,000
01-21-658 Meals	2,155	2,000	2,000	2,000
01-21-696 DUI Restricted Cash Expense	3,851	17,000	17,000	17,000
01-21-697 Drug Seizure Expense	8,435	9,000	9,500	9,000
01-21-698 Charitable Games Tax	-	11,400	-	11,400
01-21-998 Repair of Property (Reimbursed by Insurance)	10,347	-	-	-
01-21-911 Community Relations	7,402	6,000	4,000	6,000
Total Commodities	130,902	173,200	159,100	169,450

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

POLICE DEPARTMENT

<u>Account Number</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
CAPITAL				
01-21-820 Building	-	-	-	-
01-21-830 Equipment	-	-	-	-
01-21-840 Vehicles	80,498	-	10,600	85,000
Total Capital	80,498	-	10,600	85,000
Other Finance Uses				
01-21-954 Police Pension Funding	421,896	469,808	437,900	442,000
01-21-999 Internal Transfer	375,000	312,000	312,000	375,000
Total Other Finance	796,896	781,808	749,900	817,000
Department Total	3,797,489	3,849,295	3,741,600	3,848,606

**VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011**

POLICE AND FIRE COMMISSION

Description

The Village of Fox Lake Board of Fire and Police Commission is established and administered pursuant to Illinois Revised Statutes for the purpose of examining applicants for entry into and promoting within the Police Department. They have the responsibility for certain disciplinary action for all sworn personnel.

It shall be the duty of the Board of Fire and Police Commissioners to make appointments to Police and Fire Departments of the Village where applicable, and said Board shall conduct and hold all entrance and promotional examinations and exercise such other powers and duties as provided by law.

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

POLICE & FIRE COMMISSION

<u>Account Number</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
PERSONNEL				
01-25-421 Salaries	1,800	4,800	2,500	4,800
Total Salaries	1,800	4,800	2,500	4,800
CONTRACTUAL				
01-25-548 Other Professional Service	1,100	9,010	1,500	9,010
01-25-551 Postage	101	150	0	150
01-25-553 Publishing	0	1,700	0	1,700
01-25-561 Dues	375	500	500	500
01-25-562 Travel Expense	672	2,200	1,000	2,200
01-25-563 Training	980	2,000	1,000	2,000
Total Contractual	3,228	15,560	4,000	15,560
COMMODITIES				
01-25-651 Office Supplies	0	150	0	150
01-25-928 Miscellaneous	33			
Total Commodities	33	150	0	150
Total Department	5,061	20,510	6,500	20,510

VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011

PARKS & RECREATION

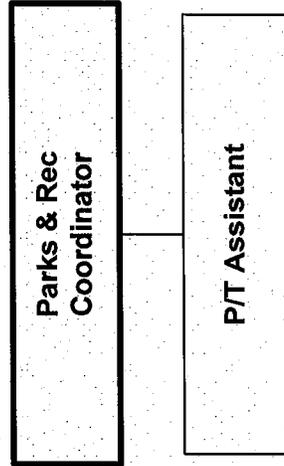
Description

The Village of Fox Lake Parks and Recreation Department enhances the quality of life for residents and members of surrounding communities by providing safe cultural, educational and recreational activities for all generations to enjoy. Village Shuttle Services are offered Monday through Friday within Village limits for our senior residents. Community Center rentals are available to residents, non-residents and local organizations.

Major Goals and Objectives

1. Serve as a liaison between local community groups to develop year-round activities and special events.
2. Continue to offer shuttle van service within Village limits to senior residents.
3. Research and develop new ideas and programs that will benefit the people of the Village of Fox Lake to encourage community participation.
4. Create monthly reports of activities and participants through registration tracking application.
5. Provide area schools and organizations with information, which encourage participation, and open the lines of communications.
6. Provide the community with safe and clean recreational facilities and parks.

Village of Fox Lake Organizational Chart - 2010



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

PARKS & RECREATION

<u>Account Number</u>		<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
PERSONNEL					
01-27-421	Salaries	59,208	61,308	53,000	46,247
01-27-422	Part-Time Salaries	21,299	17,160	29,000	31,200
01-27-451	Health Insurance	11,177	16,080	10,300	11,707
01-27-452	Life Insurance	60	90	60	60
01-27-453	Unemployment Insurance	409	658	600	591
01-27-474	Employee Appreciation	33	300	-	300
	Total Personnel	<u>92,186</u>	<u>95,596</u>	<u>92,960</u>	<u>90,106</u>
CONTRACTUAL					
01-27-511	Maintenance Service Building/Equip	22,530	16,570	15,000	17,570
01-27-512	Maint Service Equipment	-	-	-	-
01-27-512.1	Technology	53	357	100	1,815
01-27-513.1	Maint Vehicle-MP	-	200	300	-
01-27-533	Legal	178	200	100	200
01-27-548	Other Professional Services	609	1,855	2,300	1,855
01-27-551	Postage	982	1,500	1,000	1,100
01-27-552	Telephone	1,972	2,000	1,800	2,000
01-27-553	Publishing/Advertising	4,986	3,500	3,000	3,000
01-27-554	Printing	574	2,510	2,500	2,510
01-27-561	Dues	1,613	1,991	1,900	2,120
01-27-562	Travel	732	400	400	550
01-27-563	Training	387	-	-	455
01-27-571	Utilities	2,854	3,000	3,000	3,000
	Total Contractual	<u>37,470</u>	<u>34,083</u>	<u>31,400</u>	<u>36,175</u>
COMMODITIES					
01-27-611	Maint. Supplies Building	2,867	2,500	4,500	4,000
01-27-651	Office Expense	1,077	1,100	1,300	1,100
01-27-652	Operating Supplies	70,880	48,920	66,000	75,271
01-27-653	Centennial Cost	-	-	-	-
01-27-655	Fuel	4,880	4,800	4,000	4,800
	Total Commodities	<u>79,704</u>	<u>57,320</u>	<u>75,800</u>	<u>85,171</u>
01-27-800	Capital Outlay	-	-	-	-
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Expense	<u>209,360</u>	<u>186,999</u>	<u>200,160</u>	<u>211,452</u>

**VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011**

MOTOR FUEL TAX FUND

Description

The Motor Fuel Tax Fund was established in 1959 under an Act titled the "Illinois Highway Code". The intent of the law was to continue to develop the integrated highway system throughout the State of Illinois.

Motor Fuel Tax is distributed on a per capita basis as a percentage based on the collection of motor fuel sold throughout the state. The Illinois Municipal League projects estimates of Motor Fuel Tax collections, and municipalities in turn, use these estimates for budgetary purposes. Funds can be used by municipalities for construction and maintenance on designated thoroughfares, sidewalks, and infrastructure, as well as lighting, and snow and ice control.

Goals and Objectives

Create long range roadway replacement schedule to incorporate both resurfacing and full reconstruction to capitalize on available funds.

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

MOTOR FUEL TAX

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Balance		127,809		92,751	210,751
Revenues					
15-00-343	Allotments	288,305	267,208	265,000	273,800
15-00-348	Grants	73,000	0	0	236,010
15-00-381	Interest Income	2,169	500	500	300
15-00-389	Miscellaneous Income	6,389			
15-00-399	Interfund Transfer	0	50,000	0	0
Total Revenue		369,863	317,708	265,500	510,110
Expense Contractual					
15-00-532	Engineering	12,615	0	0	0
15-00-533	Legal Expense	104	0	1,000	0
15-00-548	Professional Services	2,399	10,000	5,000	10,000
15-00-565	Publications	0	0	0	0
15-00-572	Traffic Signals	18,375	19,000	21,500	26,500
Total Contractual		33,493	29,000	27,500	36,500
Commodities					
15-00-616	General Supplies	129,800	125,000	100,000	165,000
Total Commodities		129,800	125,000	100,000	165,000
Capital					
15-00-890	Capital Outlay	241,628	177,500	20,000	271,054
Total Capital		241,628	177,500	20,000	271,054
Total Expense		404,921	331,500	147,500	472,554
Difference		(35,058)	(13,792)	118,000	37,556
Ending Balance		92,751		210,751	248,307

VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011

IMRF

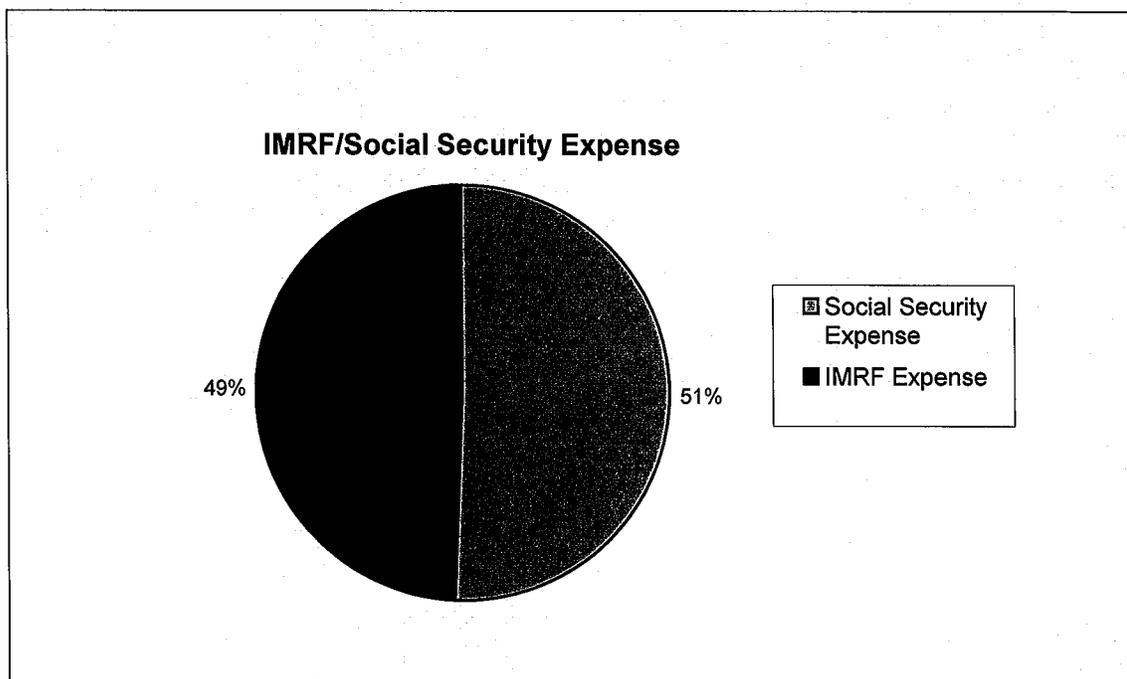
Description

The Fox Lake IMRF fund function is comprised of the following:

The IMRF (Illinois Municipal Retirement Fund) special revenue fund was established to pay the retirement benefits of all full-time Village employees employed in all departments not encompassed by an enterprise fund. These retirement expenditures include payments made to the Illinois Municipal Retirement Fund and the United States Federal Government for Medicare and Social Security. The revenue for this fund comes from a separate property tax levy.

Goals and Objectives

1. Accurate track costs of providing retirement benefits to Village employees eligible to receive IMRF retirement benefits.
2. Provide an accurate manner for tracking the special revenue taxed on Village residents for the purpose of providing retirement benefits to Village employees.
3. Provide employees with the retirement and disability benefits.



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

IMRF

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Balance		23,489		94,784	99,784
Revenues					
16-00-311	Property Taxes	344,581	245,395	245,000	247,000
16-00-381	Interest Income	1,120	500	-	-
16-00-399	Interfund Transfer		-		-
	Total Revenue	<u>345,701</u>	<u>245,895</u>	<u>245,000</u>	<u>247,000</u>
Expense					
16-00-461	SS Expense	152,928	130,333	130,000	125,851
16-00-464	IMRF Contributions	121,478	115,187	110,000	122,492
	Total Expense	<u>274,406</u>	<u>245,520</u>	<u>240,000</u>	<u>248,343</u>
	Difference	71,295	375	5,000	(1,343)
	Ending Balance	94,784		99,784	98,441

VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011

PARKS

Description

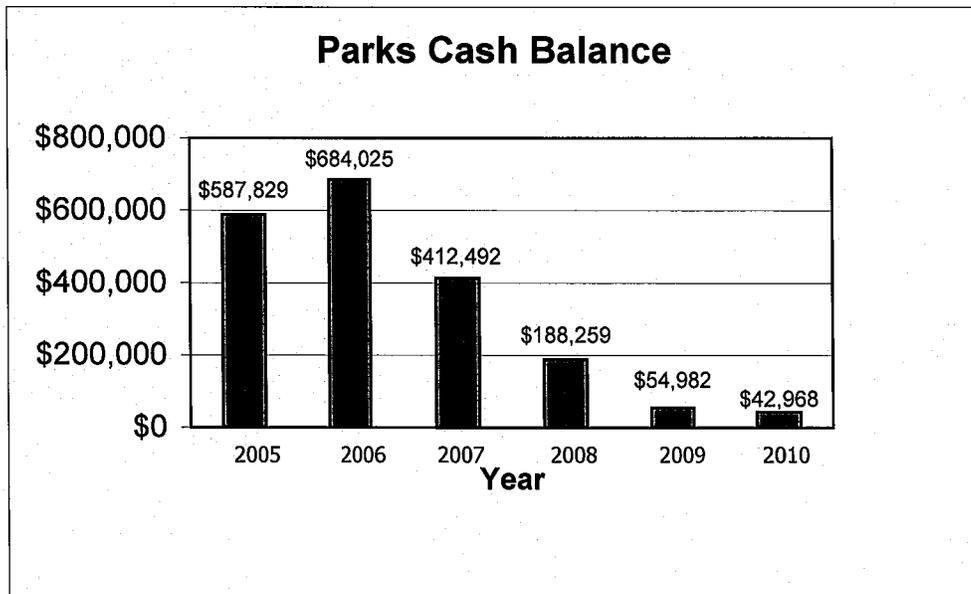
The Park Fund was created to account for impact fees paid to the Village of Fox Lake. These impact fees are designed for capital improvements at the Village's 7 parks: Veterans Park, Lake Front Park, Eagle Point Park, Kings Island Park, Round Hill Park, Millennium Park, and through an intergovernmental agreement, Lotus School Park.

Each one of the Village of Fox Lake Parks include educational and physically challenging playground equipment suited for children, along with picnic tables and park benches. Some other highlights of our Village parks are as follows:

- Veterans Park includes a fishing pond, 2 picnic pavilions, an outdoor cooking area as well as a skate park.
- Lake Front Park includes a designated fishing area, a pavilion, and 22 benches along the Nippersink Lake Shoreline.
- Millennium Park, which is connected to a Bike Path, has personalized bricks adorned by a gazebo.

Goals and Objectives

1. Provide a safe and enjoyable environment for all Village residents.
2. Improve Parking at Lake Front Park facility.
3. Ensure adequate cash resources to pay future Park Bond payments.



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

PARKS

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
	Beginning Balance	188,257		54,982	-
Revenue					
17-00-347	State Grants	-	-	-	-
17-00-368	Impact Fees	12,000	24,000	22,000	42,000
17-00-381	Interest Income	1,749	250	-	-
17-00-383	Donations	750	-	-	-
17-00-389	Misc	-	-	-	-
17-00-397	Loan Proceeds	-	-	-	-
17-00-399	Interfund Transfer	-	70,000	70,000	148,000
	Total Revenue	14,499	94,250	92,000	190,000
Expense					
17-00-548	Other Professional Services	-	-	-	-
17-00-629	Maint & Other Supplies	94	-	-	-
17-00-800	Capital Outlay	-	-	-	-
	Total Capital	94	-	-	-
Financing					
17-00-710	Principal Payment	95,325	96,313	100,321	104,396
17-00-720	Interest Expense	52,355	51,203	47,195	42,636
	Total Financing	147,680	147,516	147,516	147,032
	Total Expense	147,774	147,516	147,516	147,032
	Difference	(133,275)	(53,266)	(55,516)	42,968
	Ending Balance	54,982		(534)	42,968

VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011

Refuse Fund

Description

The Fox Lake Refuse Fund function is comprised of the following:

The Refuse special revenue fund was established to pay for garbage services for residents residing within the Village of Fox Lake. The revenue for this fund comes from a user fee charged to residents. The user fee are currently charged as part of the resident's utility bills.

Goals and Objectives

1. Provide an accurate manor for tracking the revenue received from Village residents for the purpose of providing refuse pick-up.
2. Maintain a proper revenue stream that would maintain this service.
3. The Utility Billing Department will update and accurately maintain records of residents for proper billing and reconciliation with refuse provider.

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

REFUSE

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Balance		191,580		146,804	40,304
Revenues					
18-00-311	Property Tax	0	0	0	0
18-00-363	Garbage Charges	683,858	710,400	640,000	707,750
18-00-381	Interest Income	882	300	0	0
18-00-389	Miscellaneous Income	2,265	5,000	0	0
18-00-399	Interfund Transfer	0	20,000	0	37,250
	Total Revenue	687,005	735,700	640,000	745,000
Expense					
18-00-551	Postage	2,319	2,400	1,500	1,500
18-00-573	Garbage Disposal	729,462	731,500	745,000	745,000
	Total Expense	731,781	733,900	746,500	746,500
	Difference	(44,776)	1,800	(106,500)	(1,500)
	Ending Balance	146,804		40,304	38,804

*\$32,000 of current loss is due to prior year Vacation Village adjustment

**VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011**

INSURANCE RESERVE FUND

Description

The Insurance Reserve Fund reflects the cost of coverage for the Village's property and casualty insurance program through the Illinois Municipal League Risk Management Association (IMLRMA) insurance pool.

Goals and Objectives

1. To provide liability insurance in the most cost-effective manner possible.
2. Through education and training, lower incidents of on the job injuries.

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

INSURANCE FUND

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Balance		(67,921)		61,310	183,310
Revenues					
28-00-311	Property Tax	224,992	316,213	316,000	310,000
28-00-381	Interest Revenue	454	500	0	0
	Total Revenue	<u>225,446</u>	<u>316,713</u>	<u>316,000</u>	<u>310,000</u>
Expense					
28-00-591	Liability Insurance	<u>96,215</u>	<u>192,564</u>	<u>194,000</u>	<u>145,150</u>
	Total Expense	96,215	192,564	194,000	145,150
	Difference	129,231	124,149	122,000	164,850
	Ending Balance	61,310		183,310	348,160

**VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011**

FIRE FUND

Description

The mission of the Fox Lake Fire Department is to provide timely emergency services to the citizens of our community, resident of our district, and the transient populous that visit our area. We will supply skilled Emergency Medical Services (EMS), property protection, and crisis intervention in the utmost professional and empathetic manner.

We will provide, maintain, and license five (5) Advanced Life Support ambulances, with no less than state required minimum staffing.

We will have adequate staffing to respond to all alarms that we receive.

The Fox Lake Fire Department responds to an average of 3,000 emergency calls per year. In addition to emergency responses the department will provide a fully staffed Fire Prevention Bureau. This bureau will provide, at no charge, all forms of public education, including first aid, fire prevention, CPR, and a juvenile fire setter program.

Goals and Objectives

1. The department will provide all its members with state mandated training in the areas of both EMS and fire.
2. The department will maintain, repair and/or replace its equipment in an orderly manner to insure the safety of all operators and riders.
3. The Fox Lake Fire Department will work with all other local agencies whenever our personnel or services are required.
4. The Fox Lake Fire Department will staff 3 stations 24 hour a day, 7 days a week.

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

FIRE & RESCUE

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Balance		455,385		7,823	26,000
Revenue					
30-00-311	Property Tax	1,112,251	1,128,844	1,128,000	1,138,000
30-00-312.11	Protection District	756,347	-	-	-
30-00-337	Inspection Fees	11,962	10,500	15,000	15,000
30-00-348	Federal Grant	-	-	-	-
30-00-366	Transport Fees	584,437	-	-	-
30-00-381	Interest	5,228	2,000	-	-
30-00-382	Foreign Fire Insurance	8,123	8,500	10,600	10,600
30-00-389	Misc Income	6,122	758	500	500
30-00-392	Sale of Fixed Assets	4,992	-	1,400	1,000
30-00-399	Internal Transfer	46,600	51,940	27,000	27,000
	Total Revenue	2,536,062	1,202,542	1,182,500	1,192,100
Expense		2,983,624	1,219,797	1,214,754	1,216,617
Difference		(447,562)	(17,255)	(32,254)	(24,517)
Ending Balance		7,823		(24,431)	1,483

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

FIRE & RESCUE

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
PERSONNEL					
30-00-422	Salary Part Time	108,941	64,163	68,500	66,163
30-00-451	Health Insurance	4,584	24,490	1,600	12,207
30-00-452	Life Insurance	-	300	-	120
30-00-453	Unemployment	(118)	500	100	127
30-00-471	Uniform Allowance	13,230	500	6,500	-
30-00-473	Employee Medical	286	-	-	-
30-00-474	Employee Appreciation	2,537	-	-	-
	Total Personnel	129,460	89,953	76,700	78,617
CONTRACTUAL					
30-00-511	Maintenance Services Building	32,711	-	-	-
30-00-512	Maintenance Services Equipment	41,391	-	-	-
30-00-512.1	Technology	10,597	-	450	-
30-00-513	Maintenance Services Vehicle	305	-	-	-
30-00-513.1	Maintenance Services Vehicle	161,539	-	-	-
30-00-533	Legal	9,548	1,000	70	-
30-00-548	Other Professional Services	1,894,150	-	3,700	-
30-00-549	Fire Protection District		1,128,844	1,128,844	1,138,000
30-00-551	Postage	785	-	-	-
30-00-552	Telephone/Communications	10,192	-	-	-
30-00-553	Publishing	676	-	-	-
30-00-561	Dues	6,236	-	-	-
30-00-562	Travel Expense	1,830	-	-	-
30-00-563	Training	9,165	-	-	-
30-00-571	Utilities	11,375	-	2,300	-
	Total Contractual	2,190,500	1,129,844	1,135,364	1,138,000
COMMODITIES					
30-00-611	Maintenance Supplies-Stations	16,116	-	110	-
30-00-612	Maintenance Supplies-Equipment	9,309	-	1,000	-
30-00-614	Dive Gear/Water Rescue	4,707	-	-	-
30-00-651	Office Supplies	10,546	-	-	-
30-00-652	Operating Supplies	25,370	-	110	-
30-00-655	Automotive Fuel/ Oil	38,255	-	-	-
30-00-657	General Supplies	14,474	-	650	-
30-00-911	Community Relations	11,382	-	-	-
	Total Commodities	130,159	-	1,870	0

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
CAPITAL					
30-00-820	Capital Outlay Building	470,367	-	820	-
30-00-830	Capital Outlay Equipment	-	-	-	-
30-00-840	Capital Outlay - Vehicle	-	-	-	0
30-00-999	Interfund Transfer	63,138	-	-	-
	Total Capital	533,505	-	820	0
FINANCING					
30-00-720	Interest Expense	-	-	-	-
	Total Department	2,983,624	1,219,797	1,214,754	1,216,617

VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011

911

Description

The mission of FoxComm Emergency 9-1-1 Center is to provide public safety communications and support services to the public and Village entities in the most efficient manner possible, and offering Communication services to area agencies.

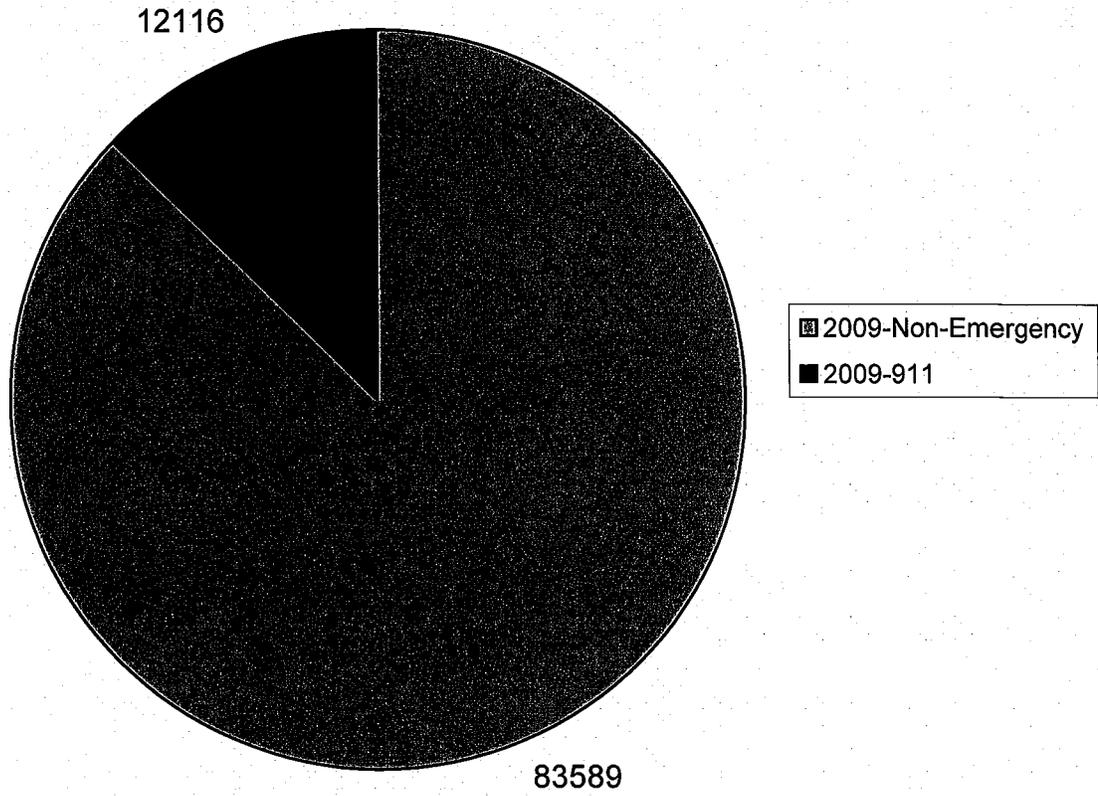
These services shall include:

- Answering 9-1-1 and emergency telephone calls providing the caller with information, support and assurance that help will be provided in a timely manner.
- Dispatching of Fire and Police Department personnel to incidents requiring their services or the routing of the caller or information to the proper dispatch center.
- Answering of non-emergency and administrative telephone calls for the Fire and Police Departments.
- Maintenance of operations, systems, records and recordings to comply with legal requirements.
- Emergency Medical Pre-Arrival Dispatch
- Maintenance of Local, State and Federal Records
- Monitoring of alarm systems

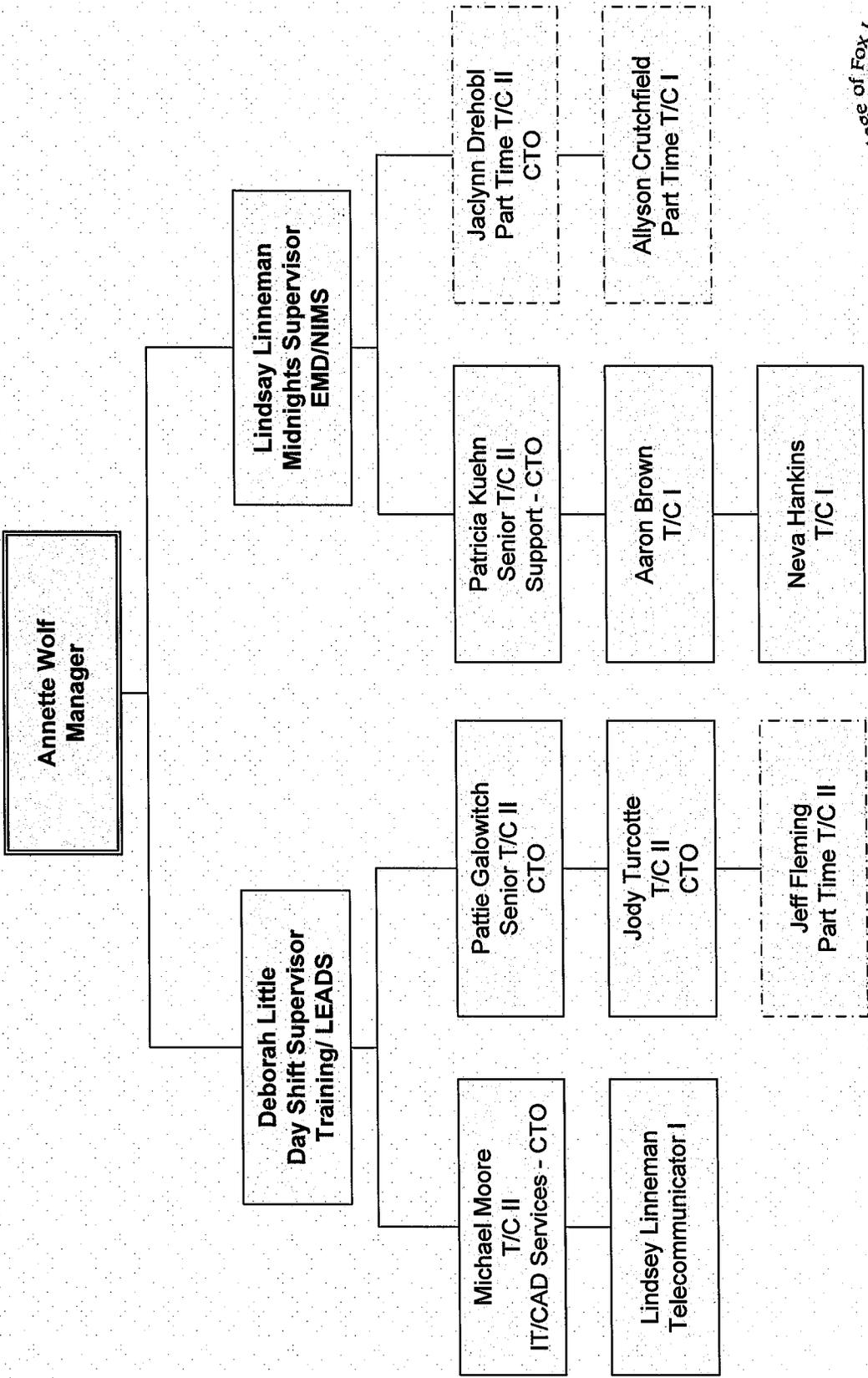
Goals and Objectives

1. Provide 911 emergency dispatch services in the most efficient and effective manner possible
2. Marketing of the 911 emergency dispatch center services to other jurisdictions
3. Work towards obtaining APCO CALEA certification as FoxComm E9-1-1. A voluntary accreditation for 911 centers based on a body of standards internationally accepted by the 911 Communications Community and National Organizations.
4. Networking with local departments for marketing of the 911 Center services such as Johnsburg Police Department.

2009 Non-Emergency and 911 Emergency Calls



Village of Fox Lake Organizational Chart - 2010



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

911 DISPATCH

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Balance		125,214		233,683	176,451
Revenues					
91-00-317	911 Fee	41,606	42,000	42,000	42,000
91-00-318	911 Fee Cellular	128,298	117,200	75,000	64,500
91-00-318.1	911 Fee Cell Phone-Graysla	127,923	-	116,000	-
91-00-319	Outside Agencies	378,631	268,700	300,000	177,200
91-00-381	Interest Income	308	100	100	100
91-00-399	Internal Transfer	438,138	312,000	312,000	375,000
Total Revenue		1,114,904	740,000	845,100	668,800
Expense					
91-00-421	Salaries	437,015	369,514	405,000	366,304
91-00-422	Part-Time Salaries	98,229	60,440	62,000	55,516
91-00-423	Overtime	89,363	60,804	75,000	46,829
91-00-451	Health Insurance	89,392	106,225	82,000	83,507
91-00-452	Life Insurance	610	536	500	540
91-00-453	Unemployment	2,533	2,100	2,100	1,521
91-00-461	FICA	45,077	43,978	41,500	35,852
91-00-464	IMRF	43,664	35,896	42,000	44,026
91-00-471	Uniforms	465	675	800	675
91-00-474	Employee Appreciation	262	1,510	1,000	1,010
Total Personnel		806,610	681,678	711,900	635,780
91-00-511	Maintenance Building	5,111	2,800	2,800	2,800
91-00-512	Maintenance Equipment	2,324	43,756	44,000	43,756
91-00-512.1	Technology	12,243	13,370	20,000	8,900
91-00-533	Legal	1,100			1,735
91-00-548	Other Professional Services	25,041	32,579	30,000	27,851
91-00-551	Postage	240	300	300	300
91-00-552	Telephone	73,009	47,897	71,000	74,260
91-00-553	Publishing	150	250	250	250
91-00-561	Dues	575	1,463	1,500	963
91-00-562	Travel	4,682	5,900	3,000	2,100
91-00-563	Training	9,058	7,900	5,500	5,300
91-00-571	Utilities	304		200	-
Total Contractual		133,837	156,215	178,550	168,215
91-00-612	Maint. Supplies Equipment	304	500	500	500
91-00-651	Office Supplies	4,418	7,000	5,000	4,000
91-00-652	Operating Supplies	1,175	4,350	2,000	1,150
Total Commodities		5,897	11,850	7,500	5,650
91-00-710	Principal Payment	18,525	-	19,271	10,340
91-00-720	Interest Expense	5,160	23,571	4,382	3,555
91-00-830	Capital Equipment	36,406	7,850	-	7,850
		60,091	31,421	4,382	11,405
Total Expense		1,006,435	881,164	902,332	821,050
Difference		108,469	(141,164)	(57,232)	(162,250)
Ending Balance		233,683		176,451	14,201

VILLAGE OF FOX LAKE
ANNUAL OOPERATING BUDGET
FY 2010 – 2011

COMMUTER PARKING FUND

Description

This fund is designed to account for revenue and expenses related to the operation of commuter parking facilities located along the Metra Railroad tracks. The lots and daily fee spaces provide a combined total of over 450 spaces between Fox Lake and Ingleside. Expenses for this fund include maintenance, snow removal, and capital improvements for the parking lots.

The pay boxes are collected deposited daily. The grounds are maintained through a contract service for lawn maintenance and snowplowing.

Goal and Objectives

1. Provide clean and safe environment for parking patrons.
2. Manage monies collected to best effectively maintain grounds.
3. Collect fees daily and issue penalties and fines in a timely fashion.

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

COMMUTER PARKING

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Balance		65,775		134,952	197,352
Revenues					
50-00-367	Parking Fees	162,293	168,000	160,000	145,000
50-00-381	Interest Income	1,014	800	100	-
Total Revenue		163,307	168,800	160,100	145,000
Expense					
Personnel					
50-00-421	Full Time Salaries	7,162	6,330	4,100	6,131
50-00-422	Part-Time Salaries	14,687	14,998	7,500	-
50-00-453	Unemployment	111	210	100	17
50-00-461	FICA	1,527	1,630	1,000	469
50-00-464	Pension	466	531	350	653
50-00-474	Employee Appreciation		50	-	-
50-00-471	Uniform Allowance	718	700	200	-
Total Personnel		24,671	24,449	13,250	7,271
Contractual					
50-00-512	Maintenance Service Equipment	1,520	1,200	-	2,500
50-00-513.1	Maintenance Service-Vehicle-MP	289	5,000	4,300	-
50-00-516	Maintenance Service - Snow Removal	14,572	9,500	9,500	14,000
50-00-517	Maintenance Services - Grounds	10,021	16,000	11,000	20,000
50-00-531	Accounting Service	1,885	1,500	1,700	2,000
50-00-533	Legal Service	443		800	-
50-00-548	Other Professional Service	1,705	600	6,500	4,500
50-00-551	Postage	88	1,200	500	1,200
50-00-554	Printing	2,903	3,000	4,000	3,200
50-00-571	Utilities	4,871	5,000	5,000	5,000
50-00-591	Insurance	9,269	18,702	18,600	21,850
Total Contractual		47,566	61,702	61,900	74,250
Commodities					
50-00-651	Office Supplies	-	-	-	250
50-00-652	Operating Supplies	1,015	2,000	2,000	3,000
50-00-655	Automotive Fuel/ Oil	1,344	1,400	550	-
Total Commodities		2,359	3,400	2,550	3,250
Capital Outlay					
50-00-800	Capital Outlay	-	21,250	-	10,000
Capital Outlay		-	21,250	-	10,000
50-00-928	Administrative Expense	19,534	22,000	20,000	21,000
Total Department		94,130	132,801	97,700	115,771
Difference		69,177	35,999	62,400	29,229
Ending Balance		134,952	35,999	197,352	226,581

**VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 - 2011**

WATER AND SEWER DEPARTMENT

Description

In 1928 the Village of Fox Lake Public Water System was put into service. The system supplied potable water to our residents from RT.12 & Grand Ave. to Washington St. & Rollins Rd. The system also supplied potable water north up Forest Ave. to Lakeview Ave. & Howard Ave. The distribution system was comprised of a 60,000-gallon water tower floating over 10" 8" & 6" cast iron water mains. Well #1, drilled in 1928, supplied all the Village's treated water until 1941.

Well #2, put into service in 1941. Iron removal filters were required to reduce the iron concentration to an acceptable limit.

In 1976 a new 500,000-gallon water tower and new Well #3 was put into service. Well #3 along with Wells #1&2 supplied all the Village's potable water until 1988.

Well #4 drilled in 1987 was put into service in 1988. Not unlike Well #2 Iron Removal Filters were required to reduce the treated waters iron concentration to an acceptable limit.

In 1999 a 250,000-gallon water tower was constructed to replace the original 60,000-gallon tower.

In the spring of 2004 new well #5 was put into service. Well #5, not unlike Well #2 & #4, required Iron Removal Filters in order to reduce the treated water's iron concentration to an acceptable limit.

Today our Water System supplies 500,000 to 1,000,000 gallons of potable water per day for over 5,000 Village residents, and our water system now reaches as far south as Rt. 134 & Rt. 12. Wells #1,2,4&5 supply all of the Village's treated water.

Water from Well #1 is pumped and blended with filtered water from Well #2.

Polyphosphates are added for corrosion control, followed by the addition of fluorine to help control tooth decay, chlorine is then added for disinfection. Water from Well #4 is pumped and filtered for iron, polyphosphates are added for corrosion control, followed by the addition of fluorine to help control tooth decay. Chlorine is then added for disinfection.

Water from Well #5 is pumped and filtered for iron, polyphosphates are added for corrosion control, followed by the addition of fluorine to help control tooth decay. Chlorine is then added for disinfection.

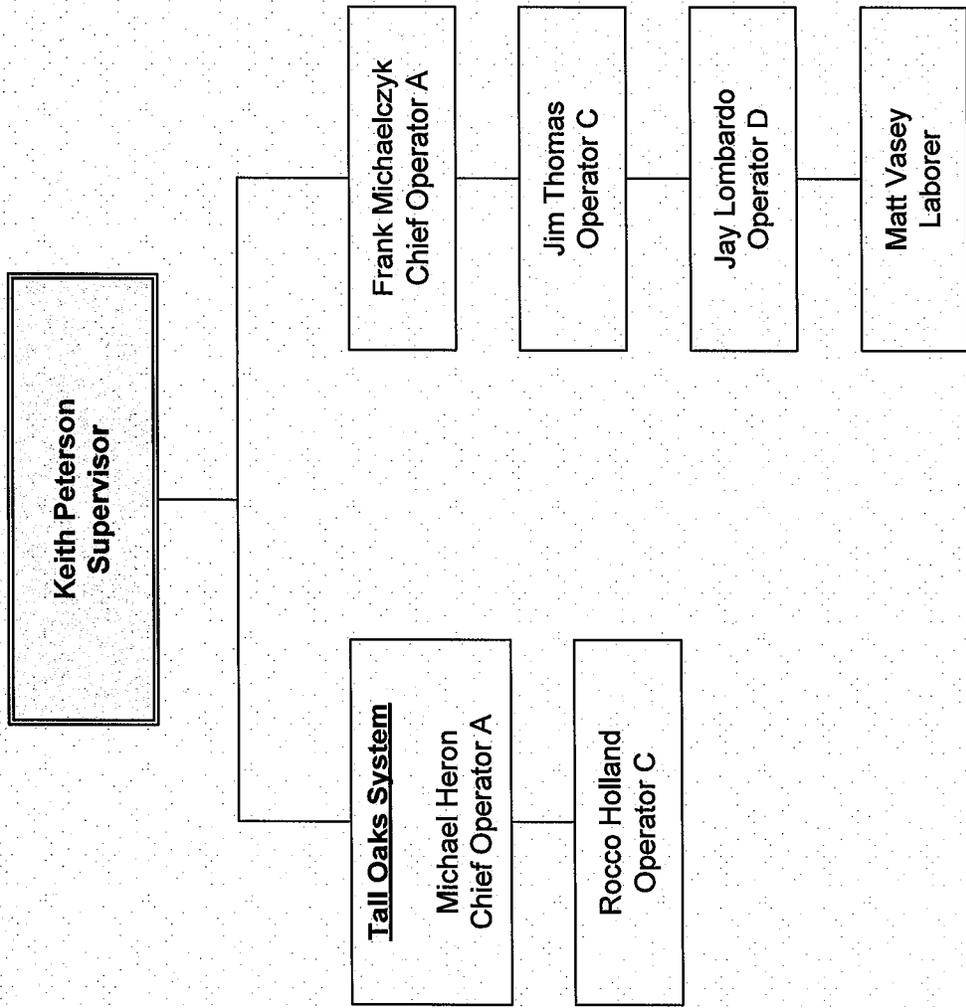
Capital Projects (South System)

1. Upgrade pumps at Menards Lift
2. Install new pumps, slide rails and controls at Washington Lift
3. Install new pumps, slide rails and controls at Kings Island Lift
4. New Lift Station @ Knollwood rd
5. Replace Sea Witch Lift Station

Department Goals

1. Locate and Exercise all Mainline Valves
2. Jet Clean all Sanitary Sewers
3. Flush distribution System
4. Locate and Document B-boxes on Department Cad Map and Data Base

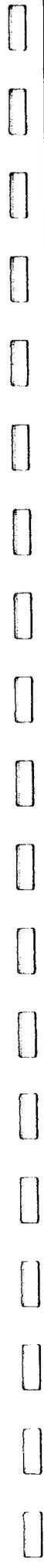
Village of Fox Lake Organizational Chart - 2010



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

WATER REVENUES

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Balance		2,715,071		2,981,745	2,593,128
Revenue					
51-00-347	State Grants	-	-	-	-
51-00-361	Sale of Water/Sewer Charges	2,314,657	2,300,000	2,400,000	2,750,000
51-00-364	Tap-On-Fees	199,554	200,000	350,000	299,441
51-00-365	Meter Sales	21,220	10,000	9,000	7,500
51-00-367	Inspection Fees	-	1,250	-	2,000
51-00-368	Remedial Waste	60,161	70,000	66,500	70,000
51-00-381	Interest Income	36,040	30,000	8,000	7,000
51-00-389	Misc Income	20,981	5,000	22,500	5,000
51-00-392	Sale of Assets Loan	(3,094)	1,500	-	1,500
		-	-	-	-
	Total Revenue	2,649,519	2,617,750	2,856,000	3,142,441
	South System Expenses	1,934,101	2,486,034	2,018,217	2,622,577
	Leisure Tech Expenses	448,744	1,670,019	1,226,400	1,519,603
	Total Expenses	2,382,845	4,156,053	3,244,617	4,142,179
	Difference	266,674	(1,538,303)	(388,617)	(999,738)
	Ending Balance	2,981,745		2,593,128	1,593,390



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

WATER & SEWER

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
PERSONNEL					
51-00-420	Salary Part Time	6,874	8,000	3,600	8,000
51-00-421	Salary Full-time	313,291	348,137	318,000	363,033
51-00-422	Overtime Pay	14,082	12,000	14,000	13,000
51-00-451	Health Insurance	47,654	75,992	39,000	88,476
51-00-452	Life Insurance	313	402	400	420
51-00-453	Unemployment Insurance	925	1,260	1,300	1,335
51-00-456	EAP Program	108	100	100	260
51-00-461	Medicare/Social Security	24,217	27,341	25,700	29,378
51-00-464	IMRF	26,534	32,089	27,500	40,073
51-00-471	Uniform Allowance	2,286	3,000	2,500	3,800
51-00-473	Physicals/Shots	151	250	-	250
51-00-474	Employee Appreciation	88	100	0	0
	Total Personnel	436,523	508,671	432,100	548,025
CONTRACTUAL					
51-00-511	Maintenance Service Building	11,936	13,750	6,000	4,500
51-00-512	Maintenance Service Equipment	16,642	11,500	25,000	12,500
51-00-512.1	Technology	2,623	2,553	3,500	4,500
51-00-513	Maintenance Service Vehicles	-	-	800	-
51-00-513.1	Maintenance Service Vehicles-MP	31,209	25,000	20,000	36,000
51-00-515	Maintenance Service Utility System	198,824	215,000	170,000	225,000
51-00-529	Maintenance Other	126	-	-	-
51-00-531	Accounting Services	5,655	5,000	5,000	4,000
51-00-532	Engineering	28,870	60,000	65,000	60,000
51-00-533	Legal Services	9,813	7,500	20,000	12,000
51-00-538	Outside Lab Testing	7,891	12,735	19,000	13,220
51-00-539	J.U.L.I.E.	1,420	1,000	2,300	2,000
51-00-548	Professional Service	19,064	11,375	40,000	21,338
51-00-551	Postage	9,876	13,000	13,750	14,000
51-00-552	Telephone	9,488	12,500	13,500	13,000
51-00-553	Publishing	4,301	4,000	7,500	5,000
51-00-554	Printing	829	5,000	5,000	5,000
51-00-561	Dues & Subscriptions	239	200	200	200
51-00-562	Travel Expenses	85	100	75	100
51-00-563	Training & Safety	593	1,000	1,000	1,000
51-00-564	Tuition Reimbursement	80	100	-	100
51-00-571	Utilities	81,112	85,000	74,000	75,000
51-00-591	Insurance	31,333	61,648	61,200	60,400
51-00-593	Rentals	-	500	250	500
51-00-595	Taxes	(79)	-	-	-
51-00-599	Contractual Services	587	800	750	800
	Total Contractual	472,517	549,261	553,825	570,158

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
COMMODITIES					
51-00-611	Maintenance Supplies Buildings & Ground	37,659	35,250	27,000	24,250
51-00-612	Maintenance Supplies Equipment	3,123	5,000	4,500	5,000
51-00-613	Maintenance Supplies Vehicles	24	100	100	100
51-00-615	Lab Supplies	3,117	3,120	3,375	3,420
51-00-618	Maintenance - Lab Supplies	198	-	-	-
51-00-619	Water Meters & Meter Supplies	45,472	45,000	43,000	45,000
51-00-619.1	Watermeters & Meter Supplies (New Const)	-	-	-	-
51-00-620	Fire Hydrants & Valves	6,780	30,000	18,000	15,000
51-00-629	Maintenance Supplies Other	17,358	20,000	16,000	20,000
51-00-651	Office Supplies	798	1,450	1,300	3,050
51-00-652	Operating Supplies	3,873	2,500	3,500	3,300
51-00-653	Small Tools/Safety Equipment	5,127	8,000	4,500	5,000
51-00-655	Vehicle Fuel/ Oil	14,426	12,000	10,000	10,000
51-00-656	Treatment Chemicals	16,787	15,000	14,000	-
51-00-720	Interest Expense	202,160	281,467	227,817	216,574
51-00-730	Fiscal Agent	750	2,000	2,000	2,000
	Total Commodities	357,652	460,887	375,092	352,694
CAPITAL					
51-00-810	Capital Outlay	-	-	-	23,000
51-00-820	Capital Outlay Building	-	-	-	-
51-00-840	Capital Outlay Vehicle	-	53,000	50,000	17,000
51-00-890	Capital Outlay Other	270,377	474,215	200,000	694,700
	Total Capital	270,377	527,215	250,000	734,700
51-00-928	Administrative Expense	112,032	150,000	112,200	112,000
Other Financial Uses					
51-00-710	Principal Payment	285,000	290,000	295,000	305,000
		285,000	290,000	295,000	305,000
	Total Department	1,934,101	2,486,034	2,018,217	2,622,577

**VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010-2011**

WATER AND SEWER DEPARTMENT

Description

In 1972 the Leisure Technologies completed construction on the Tall Oaks Public Water Supply, now known as the Fox Lake Water System #2. This new water system supplied potable water to the Leisure Village and Vacation Village Home Owners Associations.

The water treatment facility consisted of a 500,000 gallon ground reservoir, one shallow well, and three high pressure booster pumps. The distribution system consisting of 10", 8" and 6" water main, serviced all of the Leisure Village and Vacation Village area.

Well#1 was drilled to a depth of 146 feet in 1972 and produced 1500 gallons per minute. At present this well produces 300 gpm and is treated with sodium hypochlorite for disinfection, and hydrofluosilicic acid to help prevent tooth decay. The treated water from well #1 is then pumped into the ground reservoir.

In the fall of 1976 well #2 was drilled to a depth of 133 feet and produced 730 gallons per minute.

With the high iron content in both Wells 1&2 an iron removal filtration system was installed in 1989 to lower the iron content in your drinking water to an expectable limit.

At present this well produces 600 gpm. This water is filtered of iron then treated with gas chlorine for disinfection, and hydrofluosilicic acid to help prevent tooth decay. The treated water is then pumped to the reservoir for storage before entering the distribution system.

The Tall Oaks Water System now supplies potable water to Leisure Village, Vacation Village, Hickory Cove, East and West Dunns Lake, Woodland Greens, Reva Bay, Country Club Hills and Vern's Landing Subdivisions.

The Tall Oaks Public Water System is now treating approximately 200,000 gallons of water per

day in the cool months of the year, and approximately 400,000 gallons per day during the warm months of the year.

Projects for 2010-2011

1. 12" water main on Grass Lake Rd from Leisure Village entrance to Hickory Street.
2. 6" water on West Shore Drive to new 12" water main on Grass Lake Road
3. Complete and put into service new Iron Filter System for Well 1 (South Well)
4. Sewer System Engineering Evaluation/Treatment Plant Expansion
5. Loop water main from Geno's Way to Claraden Circle

Department Goals

1. Locate and Exercise all Mainline Valves
2. Jet Clean all Sanitary Sewers
3. Flush distribution System
4. Locate and Document B-boxes on Department Cad Map and Data Base

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

LEISURE TECH

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
PERSONNEL					
51-10-420	Salary Part Time	-	-	-	-
51-10-421	Salary Full-time	106,514	107,149	115,000	106,146
51-10-422	Overtime Pay	10,468	7,500	9,500	9,000
51-10-451	Health Insurance	28,302	38,400	25,200	30,553
51-10-452	Life Insurance	120	120	120	120
51-10-453	Unemployment Insurance	401	420	420	338
51-10-456	Compsych	54	60	60	60
51-10-461	Medicare/Social Security	8,063	8,197	9,500	8,809
51-10-464	Pension	9,017	9,873	9,600	11,849
51-10-471	Uniform Allowance	1,100	1,500	1,400	1,500
51-10-473	Shots	-	100	-	-
	Total Personnel	164,039	173,319	170,800	168,374
CONTRACTUAL					
51-10-511	Maint Service Building	291	3,000	500	500
51-10-512	Maint Serv Equipment	7,768	5,500	5,400	6,000
51-10-512.1	Technology	694	1,500	2,000	3,000
51-10-513	Maint. Service Vehicle	-	-	-	-
51-10-513.1	Motor Pool Maint. Serv Vehicle	1,964	5,200	-	5,200
51-10-515	Maint.Serv Sewer & Water Syste	11,604	15,000	14,600	15,000
51-10-516	Maint. Service - Other	126	-	-	-
51-10-531	Accounting	1,885	1,750	1,700	1,500
51-10-532	Engineering	56,807	35,000	90,000	55,000
51-10-533	Legal	2,440	1,000	5,000	4,500
51-10-538	Outside Lab Testing	3,200	6,415	6,700	6,500
51-10-539	JULIE	716	1,000	1,000	1,000
51-10-548	Professional Service	8,489	12,400	12,500	17,000
51-10-551	Postage	2,873	4,000	3,000	3,700
51-10-552	Telephone Service	3,122	4,750	4,300	4,750
51-10-553	Publishing	2,565	3,000	3,500	2,000
51-10-554	Printing	552	3,500	1,500	2,000
51-10-561	Dues & Subscriptions	239	150	-	150
51-10-562	Travel Expenses	-	100	100	100
51-10-563	Training & Safety	193	900	800	1,000
51-10-564	Tuition Reimbursement	-	-	-	-
51-10-571	Utilities	71,375	65,000	60,000	60,000
51-10-593	Rentals	198	500	200	500
51-10-599	Contractual Service	4,215	3,500	3,500	3,500
	Total Contractual	181,316	173,165	216,300	192,900

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
COMMODITIES					
51-10-611	Maint. Supp. Building & Grds.	8,852	9,000	700	9,000
51-10-612	Maint. Supp. Equipment	2,214	3,000	3,000	3,000
51-10-613	Maint. Supp. Vehicles	64	100	100	100
51-10-615	Lab Supplies	11,300	10,060	11,000	11,210
51-10-619	Watermeters & Meter Supplies	26,441	44,500	35,500	40,000
51-10-619.1	Watermeters & Meter Supplies (New Cons	-	-	-	-
51-10-620	Fire Hydrants & Valves	-	-	-	-
51-10-629	Maint. Supp. Other	2,156	5,000	1,500	3,000
51-10-651	Office Supplies	296	500	250	3,050
51-10-652	Operating Supplies	4,059	2,970	1,000	1,850
51-10-653	Small Tools & Safety Equipment	1,921	5,000	1,500	2,000
51-10-655	Vehicle Fuel/Oil	3,594	3,000	2,750	3,000
51-10-656	Treatment Chemicals	15,863	13,405	25,000	13,405
	Total Commodities	76,760	96,535	82,300	89,615
CAPITAL					
51-10-810	Capital Outlay	-	-	-	-
51-10-840	Capital Outlay Vehicle/Equipmer	-	8,000	7,000	-
51-10-890	Capital Outlay Other	26,629	1,219,000	750,000	1,068,291
	Total Capital	26,629	1,227,000	757,000	1,068,291
	Total Department	448,744	1,670,019	1,226,400	1,519,180

**VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011**

FOX LAKE NORTHWEST REGIONAL WATER RECLAMATION FACILITY

The Northwest Regional Water Reclamation Facility (NWRWRF) is owned and operated by the Village of Fox Lake. The NWRWRF is a regional facility serving the communities of Fox Lake, Hainesville, Lakes Region Sanitary District, N.W. Lake County, Lake Villa, Round Lake, Round Lake Beach, Round Lake Heights, Round Lake Park and Volo.

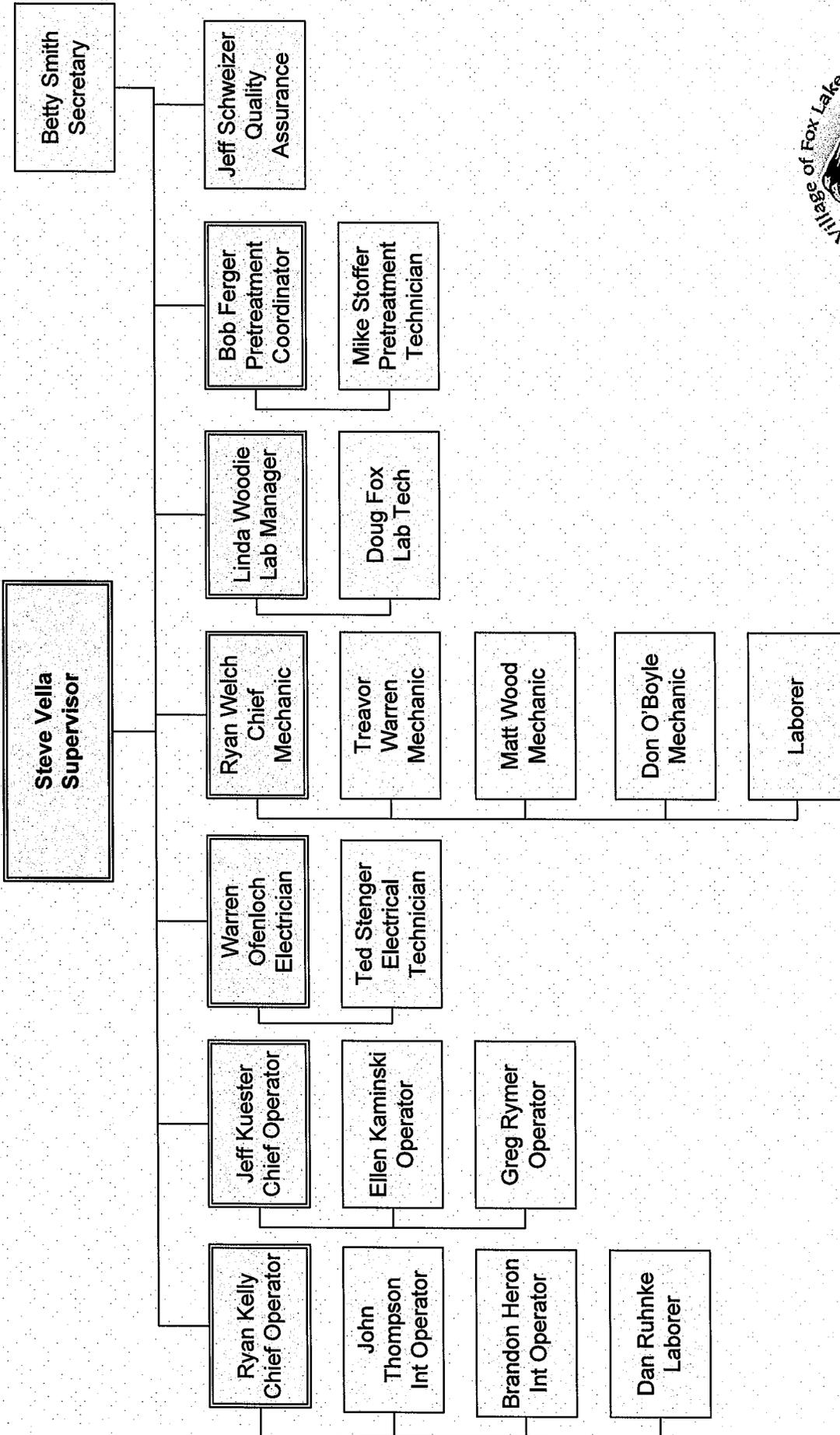
The NWRWRF is designed to treat on an average of 9.0 MGD, with a design maximum flow of 22.5 MGD. A combination of physical, chemical and biological processes are utilized in the facility to remove impurities from the wastewater and to achieve the required degree of treatment to protect the water quality in the Fox River Water Shed.

Fiscal Year 2009–2010 saw the completion of Phase I of expansion from 9.0 mgd, design maximum 22.5 mgd to 12 mgd, design maximum of 30 mgd. Expansion of the facility in this two-phase approach enables the NWRWRF to continue to provide capacity for development while designing to meet increasingly stringent limits imposed by regulatory agencies.

Phase I consisted of the addition of a Secondary Clarifier, replacement of Sand Filters with Rotating Disc Filters, replacement of Climbing Rake Bar Screens with Perforated Screens, and additional Grit Removal. Phase II Expansion will be performed in two tiered phasing consisting of Treatment Process and Solids Handling. The Treatment Process portion of the work will include additional Primary Clarification, a Biological Nutrient Removal system and a Chemical Dosing Station. The Solid Handling portion is to include an additional Anaerobic Digestion and a Cogeneration system to recapture energy from process gas. Phase II Expansion will take two years to complete crossing over the 2010/2011 budget years.

The remainder of the budget is appropriated to daily operations, analytical testing, and preventative and predictive maintenance of the facility.

Village of Fox Lake Organizational Chart - 2010



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

NORTHWEST REGION

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Balance		21,952,615		21,019,818	16,202,556
Revenues					
52-00-354	Fines	25,095	25,000	23,000	20,000
52-00-362	Local Sewer Charges	760,812	750,000	770,000	770,000
52-00-364	Tap on Fees	925,380	1,000,000	900,000	900,000
52-00-367	County Sewer	3,266,801	4,000,000	4,020,000	4,000,000
52-00-368	Remedial Waste	60,442	60,000	60,000	50,500
52-00-381	Interest Income	317,309	300,000	240,000	70,000
52-00-389	Miscellaneous Income	5,805	10,000	10,000	2,000
52-00-392	Sale of Fixed Assets	(1,145)	7,000	-	-
Total Revenue		5,360,499	6,152,000	6,023,000	5,812,500
Expense					
NORTHWEST REGION		6,126,959	11,600,885	10,646,792	12,103,638
NW-PRETREATMENT		166,337	183,740	193,470	212,134
Total Expense		6,293,296	11,784,625	10,840,262	12,315,771
Other Finance Uses					
52-00-710	Bond Payment	-	0	0	-
52-00-750	Host Fee	-	(250,000)	-	(250,000)
		-	(250,000)	0	(250,000)
Difference		(932,797)	(5,882,625)	(4,817,262)	(6,753,271)
Ending Balance		21,019,818		16,202,556	9,449,285

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

NORTHWEST REGION

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
PERSONNEL					
52-00-420	Full Time	997,864	965,757	950,000	1,031,102
52-00-421	Part Time	(37,495)	0	3,700	0
52-00-423	Overtime	30,563	31,000	35,000	35,000
52-00-451	Health Insurance	139,628	233,148	140,000	194,009
52-00-452	Life Insurance	1,073	1,131	1,100	1,140
52-00-453	Unemployment	3,308	4,470	4,400	3,363
52-00-456	Compsych	432	500	500	500
52-00-461	Medicare/Social Security	72,352	75,856	76,000	81,557
52-00-464	Pension	79,822	90,170	85,000	113,611
52-00-471	Uniform Allowance	10,377	14,456	14,000	16,268
52-00-473	Physical/ Shots	55	520	500	520
52-00-474	Employee Appreciation	364	300	300	300
	Total Personnel	1,298,343	1,417,308	1,310,500	1,477,370
CONTRACTUAL					
52-00-511	Maintenance Service-Building	121,995	71,125	105,000	133,050
52-00-512	Maintenance - Equipment	242,240	246,930	210,000	193,250
52-00-512.1	Technology	5,898	7,935	7,900	12,220
52-00-513.1	Maintenance - Vehicles-MP	15,280	15,000	15,000	15,000
52-00-531	Accounting Services	7,540	7,700	6,500	-
52-00-532	Engineering Service	78,276	100,000	40,000	50,000
52-00-533	Legal Services	25,688	40,000	40,000	35,000
52-00-538	Outside Lab Testing	10,607	12,270	12,000	11,500
52-00-548	Other Professional Service	26,588	62,750	70,000	71,463
52-00-551	Postage	9,299	12,300	16,000	10,500
52-00-552	Telephone	14,114	13,284	13,000	14,400
52-00-553	Publishing	1,028	1,200	1,200	1,200
52-00-554	Printing	2,200	6,000	4,500	6,765
52-00-561	Dues	5,069	6,010	6,500	6,765
52-00-562	Travel Expenses	1,175	500	500	1,780
52-00-563	Training	1,443	6,040	6,000	5,690
52-00-564	Tuition Reimbursement	310	500	500	500
52-00-571	Utilities	780,791	632,000	710,000	710,000
52-00-573	Garbage Disposal	2,581	3,000	3,000	3,000
52-00-578	Sludge Removal	102,281	100,000	85,000	110,000
52-00-591	Insurance	56,925	109,833	109,200	133,200
52-00-593	Rental	2,727	3,000	3,000	2,700
	Total Contractual	1,514,055	1,457,377	1,464,800	1,527,983

BUDGET SUMMARY

NORTHWEST REGION

Account Number	Description	Actual 2008-2009	Budget 2009-2010	Year End Projected 2009-2010	Proposed 2010-2011
COMMODITIES					
52-00-611	Maintenance Supplies Buildings	151,030	160,840	104,000	80,065
52-00-612	Maintenance Supplies Equipment	37,379	34,250	28,500	33,000
52-00-613	Maintenance Supplies Vehicles	989	1,260	1,200	2,620
52-00-618	Maintenance Supplies Lab	21,999	19,600	22,000	25,000
52-00-650	Safety	6,069	12,710	12,000	12,250
52-00-651	Office Supplies	2,544	2,900	2,900	5,500
52-00-652	Operating Supplies	14,936	17,250	17,000	14,700
52-00-653	Small Tools	21,166	9,200	9,000	17,350
52-00-654	Janitorial Supplies	4,295	5,200	5,200	4,700
52-00-655	Fuel	20,290	15,500	15,000	15,500
52-00-656	Chemicals	175,669	332,500	270,000	272,600
	Total Commodities	456,366	611,210	486,800	483,285
CAPITAL					
52-00-820	Cap Outlay-Buildings	2,511,633	7,089,565	6,411,624	8,235,000
52-00-830	Equipment	46,240	621,000	555,020	80,000
52-00-840	Vehicles	-	124,425	118,048	-
	Total Capital	2,557,873	7,834,990	7,084,692	8,315,000
52-00-928	Administrative Expense	300,322	280,000	300,000	300,000
		300,322	280,000	300,000	300,000
	Department Total	6,126,959	11,600,885	10,646,792	12,103,638

VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011

NORTHWEST REGION – PRETREATMENT

Description

The Pretreatment fund is comprised of the following:

The pretreatment program is required by the US Environmental Protection Agency (USEPA), and is a condition of the NPDES discharge permit issued by the Illinois EPA (IEPA).

The program enforces the Fox Lake Northwest Regional Water Reclamation Facility (NWRWRF). Pretreatment ordinance with the legal authority in compliance of Federal (40CFR403), state and local laws.

To accomplish compliance the program has established an inventory of all businesses contributing to the NWRWRF. Periodic inspections and sampling of industrial users are conducted. Report preparation, issuing permits to users, sampling and laboratory interpretations are some of the tasks of the program. When violations are found proper records are kept, violation notices have to be prepared and, if necessary fines are levied and representation for the Village at any court proceedings are made to assure compliance from businesses. The program works with the IEPA, USEPA, other regulatory agencies and the Village attorney.

Goals and Objectives

1. Independent inspection and monitoring of significant industrial users (SIU) at least once per year to assure compliance.
2. Evaluate, at least once every two years, whether each SIU needs a slug control plan.
3. Annually update industrial users (IU) inventory and ensure that all SIU's are properly indentified, characterized, and categorized.
4. Receive and review self-monitoring results and other UI reports to determine compliance of all pretreatments standards and requirements and obtain appropriate remedies for non-compliance.
5. Investigate instances of non-compliance, collect and analyze samples and comply information to produce evidence admissible in enforcement proceedings, including topical action.
6. Require, as necessary compliance schedules by IU for installation of control technologies to meet applicable pretreatment standards.
7. Maintain an adequate revenue structure (Budget) for continue operation of the pretreatment program.

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

NW-PRETREATMENT

<u>Account</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Personnel				
52-10-420 Full-time	97,435	99,341	105,000	103,410
52-10-423 Overtime	490	1,000	1,000	1,000
52-10-451 Health Insurance	15,867	1,440	11,000	7,222
52-10-461 Social Security/Medicare	7,480	6,159	8,100	7,987
52-10-464 IMRF	8,359	9,275	9,700	10,744
52-10-453 Unemployment	382	420	400	338
52-10-452 Life Insurance	120	118	120	120
52-10-471 Uniform Allowance	1,145	1,502	1,500	1,473
52-10-473 Physical/Shots	-	235	200	235
Total Personnel	131,278	119,490	137,020	132,529
Contractual				
52-10-512.1 Technology	343	1,210	1,200	2,110
52-10-513.1 Maintenance VehiclesMP	1,772	5,000	1,200	2,000
52-10-532 Engineering	-	500	-	1,000
52-10-533 Legal Fees	-	2,000	-	2,000
52-10-538 Lab Testing	20,917	37,140	37,000	39,800
52-10-548 Other Professional Services	1,536	5,660	5,000	6,030
52-10-552 Telephone	288	700	-	720
52-10-562 Travel	729	1,300	1,300	1,150
52-10-563 Training	769	2,000	2,000	1,950
Total Contractual	26,354	55,510	47,700	56,760
Commodities				
52-10-650 Safety	1,249	1,290	1,200	2,240
52-10-651 Office Supplies	922	600	800	800
52-10-652 Operating Supplies	6,534	6,100	6,000	4,300
52-10-655 Fuel	-	750	750	1,000
Total Commodities	8,705	8,740	8,750	8,340
Capital				
52-10-830 Equipment	-	-	-	-
52-10-840 Vehicles	-	-	-	-
Total Capital	-	-	-	-
Total Department	166,337	183,740	193,470	197,629

**VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011**

MOTOR POOL

Description

The Fox Lake Motor Pool is an internal service fund. Its fund function is comprised of the following:

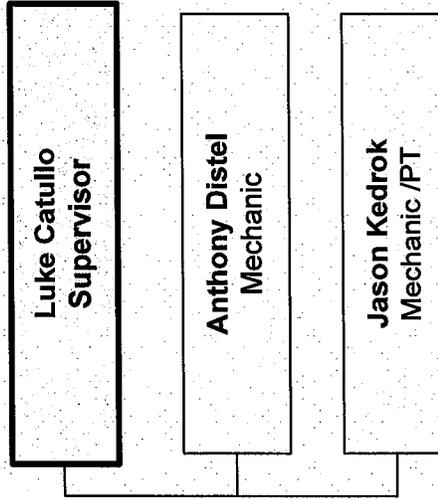
The Motor Pool internal fund was established to provide a more cost effective means of maintaining vehicles, by implementing preventing maintenance schedules and performing repairs so the vehicles and equipment will be available for use when needed (shorter down time). This process will lower the overall cost to maintain and operate the vehicles and equipment by lowering repair costs and extending the useful lives of the vehicles and equipment.

The revenue for this fund comes from each department and fund that utilizes the Motor Pool.

Goals and Objectives

1. Provide a preventive maintenance schedule for each piece of equipment and vehicle.
2. Track the operative costs of each vehicle.
3. Keep the operating cost of each vehicle as low as possible, while extending the useful life of each vehicle with a preventive maintenance schedule.
4. Lower the down time of each vehicle so that are available when needed.

Village of Fox Lake Organizational Chart - 2010



**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

Motor Pool

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Balance		37,187		(7,296)	1,500
REVENUES					
14-00-385	Charge for Service (Internal)	431,840	477,900	290,000	283,199
14-00-386	Charge for Service (External)	0	120,000	100,000	170,040
14-00-381	Miscellaneous Income	(544)	-	500	-
Total Revenue		431,296	597,900	390,500	453,239
EXPENSE					
PERSONNEL					
14-00-421	Employee Full-Time	174,060	171,274	145,000	163,234
14-00-422	Employee Part-Time	-	-	10,000	-
14-00-423	OverTime	4,662	9,175	2,500	4,585
14-00-461	FICA	12,899	13,996	12,100	13,189
14-00-451	Health Insurance	25,232	31,741	27,000	27,591
14-00-452	Life Insurance	180	178	150	180
14-00-453	Unemployment Ins.	587	680	600	507
14-00-464	IMRF	14,419	15,991	12,000	18,373
14-00-471	Uniforms	1,886	2,000	2,000	1,750
14-00-474	Employee Appreciation	-	175	175	50
Total Personnel		233,925	245,210	211,525	229,460
CONTRACTUAL					
14-00-511	Maint. Services-Building	6,413	1,600	1,600	1,600
14-00-512.1	Technology	361	1,071	1,100	1,337
14-00-548	Other Professional Service	-	-	-	500
14-00-552	Telephone	1,078	984	1,000	978
14-00-562	Travel	-	-	300	-
14-00-563	Training	250	500	500	503
Total Contractual		8,102	4,155	4,500	4,918

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
COMMODITIES					
14-00-611	Maint Supplies-Building	2,249	1,500	1,500	1,500
14-00-651	Office Supplies	48	250	800	600
14-00-652	Operating Supplies	223,631	187,580	165,000	194,174
14-00-653	Small Tools	3,445	7,525	7,000	7,525
14-00-654	Janitorial Supplies	2,235	3,100	3,000	2,877
14-00-655	Fuel	2,144	2,400	1,500	2,400
14-00-720	Interest Expense		500		
	Total Commodities	233,752	202,855	178,800	209,076
	Total Expense	475,779	452,220	394,825	443,454
	Difference	(44,483)	145,680	(4,325)	9,785
	Ending Balance	(7,296)		(11,621)	11,285

**VILLAGE OF FOX LAKE
ANNUAL OPERATING BUDGET
FY 2010 – 2011**

TIF FUND

Description

The TIF Fund (Tax Increment Financing) was created as a method of public financing for development in our community. It is a tool to use future gains in taxes to finance current improvements, which will in-turn create conditions for future gains. Further, this may also increase the value of the surrounding real estate, and perhaps new investments in the Village. Currently our TIF Fund is being utilized for the development of a Hotel project to be located along US Route 12.

Goals and Objectives

1. Provide a tax mechanism that would provide funds to improve the infrastructure of the community, and pay other fees.
2. Create funding that that would otherwise be unaffordable to the Village/developers by borrowing against future property tax revenue.
3. Stimulate future business in the Village of Fox Lake.

**VILLAGE OF FOX LAKE
FY 2010-2011
BUDGET SUMMARY**

TIF DISTRICT

<u>Account Number</u>	<u>Description</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Balance		15,842		52,648	87,933
Revenues					
12-00-311	Property Taxes	40,122	41,000	41,285	41,500
12-00-381	Interest Income	138	200	0	0
12-00-399	Interfund Transfer	0	0	0	0
Total Revenue		40,260	41,200	41,285	41,500
Expense					
Personal					
12-00-422	Part-Time Salaries	0	0	0	0
12-00-424	Salaries-Supervisors	0	0	0	0
Total Personal		0	0	0	0
Contractual					
12-00-548	Other Professional Service	3,454	20,000	6,000	0
Total Contractual		3,454	20,000	6,000	0
Commodities					
12-00-611	Maintenance & Supplies-B	0	0	0	0
Total Commodities		0	0	0	0
Total Expense		3,454	20,000	6,000	0
Difference		36,806	21,200	35,285	41,500
Ending Balance		52,648		87,933	129,433

*Village of Fox Lake
Financial Policies
FY 2010-2011*

CAPITAL BUDGET POLICY

The Village will develop a multi-year plan for capital improvements updated annually and will budget all capital improvements in accordance with the plan. Various funding sources including motor fuel tax, and transfers from the general and water and sewer funds are allocated to support these improvements.

The Village will maintain its physical assets at a level adequate to protect the capital investment and to minimize future maintenance and replacement cost. The operating budget will provide for adequate maintenance and orderly replacement of capital plant and equipment from current revenues where possible.

Capital investment objectives will be prioritized by the Village Board and appropriately reflected in the capital and operating budgets.

CASH MANAGEMENT

In order to properly manage the funds of the Village and the commingled cash accounts that the Village maintains, it is necessary that from time to time interfund loans and transfers may be needed to cover negative cash balances. The Village Treasurer is authorized to make such interfund loans and transfers as necessary in order to eliminate negative cash balances. Such loans and transfers shall be recorded on the books and records of the Village and shall be audited as part of the annual Village audit.

COLLECTION

The Village will take an aggressive approach in pursuing all revenues due for services provided, and ensure that fines and permits due the Village are collected in a reasonable fashion. This policy will hold true for revenues generated in operating, enterprise, and special revenue funds.

DEBT MANAGEMENT

The Village will confine long-term borrowing to capital improvements and moral obligations, and the use of short-term debt for tax anticipation purposes only. The Village will follow a policy of full disclosure on every financial report and bond prospectus.

The Village will take advantage of every opportunity to refinance current debt in order to save tax dollars needed to support debt payments.

ENTERPRISE FUNDS

Northwest Regional Treatment Plant, Local Water and Sewer, and Commuter Parking funds will be self-supporting from all operations and capital outlay. However, grant funding will be secured where appropriate. These funds will retain an adequate operating fund balance. All operating and capital improvement expenditures will be evaluated separately reflecting the condition of each individual enterprise fund. It is the policy of the Village to maintain the capital structure of these enterprise funds at the most efficient levels in order to reflect their best use.

FIXED ASSETS

A fixed asset inventory is herein established to insure compliance with government financial reporting standards and to safeguard Village assets.

Fixed assets shall include land, buildings, machinery, and equipment and be capitalized in accordance to the Village of Fox Lake Fixed Asset Policy.

FUND BALANCE

The Village will establish an adequate fund balance to pay for expenses caused by unforeseen emergencies or for shortfalls caused by revenue declines. For the general operating fund, this fund balance will be maintained at an amount set by the board.

LEVEL OF SERVICE

The operating budget will be compiled in a manner to maintain the existing level of service to the community. Increases or decreases in service levels will be prioritized by the Village Board at budget sessions or during the fiscal year as required. This will also reflect current staffing levels.

OPERATING BUDGET

The Village will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budget.

PROPERTY TAX

In accordance with Chapter 24, Section 8-3-1 of the Illinois Revised Statutes, the Village is authorized to levy a property tax for corporate purposes. The Village levies property taxes for:

- Corporate
- IMRF
- Social Security
- Audit Tax
- Police Protection
- Fire Protection
- Ambulance Service
- Garbage Disposal
- Police Pension
- Liability Insurance

The Village is required to stay within the 5% cap required by statute.

RISK MANAGEMENT AND LOSS CONTROL

The Village is committed to provide a safe work environment, manage all risks in an appropriate manner and conduct loss control measures to insure that liability and workers compensation losses are kept at manageable level.

VEHICLE REPLACEMENTS

Village vehicles and equipment will be replaced according to an established schedule. The schedule will be reviewed annually at budget sessions or as necessary during the fiscal year.

GLOSSARY

ACCOUNT DESCRIPTION

The title in each program detail explaining various line items.

ACCOUNT FUND STRUCTURE

Traditional means of categorizing various activities by particular fund.

ANNUAL OPERATING BUDGET

A budget applicable to a single fiscal year.

BUDGET SUMMARIES

A section of the budget that provides a consolidated summary of revenues and expenditures for operating and non-operating funds. Spreadsheets and charts are used to convey budgetary information on Village funds.

CAPITAL IMPROVEMENT PROGRAM

A long range plan of various equipment, structural, and infrastructure improvements throughout a five (5) year period.

CAPITAL

Expenditures, which result in the acquisition of, or addition to, fixed assets.

CAPITAL CONSTRUCTION

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds (Source: GAAFR, 1998, p.291).

COMMODITIES

Expenditures of articles and supplies consumed during normal operations, but not limited to office supplies, operating supplies, books and literature, uniforms, training and other items.

CONTINGENCY ACCOUNT

Amount held in reserve each year for various unforeseen circumstances.

CONTRACTURAL SERVICES

Expenditure for services rendered to the Village by outside agencies, including but not limited to travel, dues and subscriptions, and equipment maintenance contract.

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources and payment of general obligation and revenue bond principal and interest from governmental resources and special assessment bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the Village is obligated in some manner for the payment.

GLOSSARY

ENCUMBRANCES

Commitments related to unperformed (executory) contracts for goods and services.

ENTERPRISE FUND

The fund established to account for operations (a) that are financed and operated in the 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 (b) 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 Water and Sewer fund, Commuter Parking fund and Northwest Regional Treatment Plant fund.

EXPENDITURE

Decreases in net financial resources. Expenditures include current or future use of net current assets, debt service, and capital outlays. The unmodified use of the term expenditures in this text is intended to mean budgetary expenditures.

EXPENDITURE SUMMARY BY DEPARTMENT

A composite listing of the expenditures in each department broken down by personal services, contract services, commodities, other services and charges and capital outlay for the current and two (2) previous fiscal years.

FACILITY IMPROVEMENT

Capital improvements to build physical above ground structures or improve those structures.

FEES & CHARGES

Revenue provided to the Village from direct charges to Village residents. Examples are water service charges, parking and transportation charges.

FINES

Revenue provided to the Village through the court system including but not limited to traffic, narcotics and parking.

FUND

The fiscal and accounting entity with a self balancing set account recording cash and other fiscal resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying a specific activity or obtaining certain objectives in accordance with special regulations, restrictions or limitations.

GLOSSARY

FUND BALANCE

The fund equity of governmental funds and trust funds.

GALLONS OF WATER PUMPED

The number of gallons of water pumped to the surface and dispersed through the Village's distribution system.

GENERAL FUND

The general fund is used to account for the resources traditionally associated with government which are not required to be accounted for in another fund.

GENERAL OBLIGATION BONDS

Bonds for whose payment the full faith and credit of the issue and government are pledged.

GENERAL GOVERNMENT

A category in budget highlights detailing the expenditures of various general operating funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and the content of the basic financial statement of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines for general application, but also detailed particular time. They include not only broad guidelines for general application, but also detailed practices and procedures. GAAP provides the standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to State and local governments in NCGA statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from and much broader than the objectives of business enterprise GAAP financial reports.

GOALS AND OBJECTIVES

Actives and results each department was directed to project and intend to work toward throughout the coming year.

INTEREST INCOME

Funds earned through investment instruments of compensating balances.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the Village and to other government units, on a cost reimbursement basis (Source: GAAFR, 1998, p.311).

GLOSSARY

INTERFUND TRANSFER

Transfer of revenue earned from one fund to another to pay for that fund's proportionate share of expenses incurred to run general operations. Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a special revenue fund to a debt service fund, transfers from a general fund to a special revenue or a capital projects fund, operating subsidy transfers from the general or special revenue fund to an enterprise fund, and transfers from an enterprise fund other than payments in lieu of taxes to finance general fund expenditures.

LETTER OF TRANSMITTAL

An introduction and overview provided by the Finance Department to the Board of Trustees and Mayor highlighting various facets of the operating budget.

LICENSES AND PERMITS

Revenue category including but not limited to building permits, plumbing, sewer water and other permits. Various licenses include liquor licenses, food handler, business and vehicle licenses.

OBJECTIVE EXPENDITURE ACCOUNTS

A detailed description of all object codes and their related line items.

OPERATIONAL FUNDS

A category of funds in the Summary of Revenues including general, health insurance, liability insurance, central garage, water and sewer, parking and transportation.

ORGANIZATIONAL CHART

A flow chart shows the chain of command and structure of the Village Administration.

PERSONNEL

Expenditure classification for services tendered by all officers and employees of the Village of Fox Lake. Those include regular salaries, part-time wages and overtime.

PERSONNEL SUMMARY

Detailed summaries of all full and part-time personnel by program.

PROPERTY TAX

Revenue received by the Village of Fox Lake collected by Lake and McHenry County based on a rate and calculated against the equalized assessed evaluation of a particular property.

REVENUE ANALYSIS

A detailed description of the revenue sources by particular fund for different fiscal years.

GLOSSARY

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

STATE INCOME TAX

Revenue provided to the Village by the State of Illinois on a per capita basis. This revenue is distributed from the State's individual income tax collection.

STATE SALES TAX

Revenues distributed by the State of Illinois generated by retailers within the Village of Fox Lake at 1% of the gross receipts received by the State of Illinois on total sales.

SUMMARY OF CAPITAL OUTLAY

Detail summary of all capital outlay purchases divided by program.

SUMMARY OF EXPENDITURES – ALL FUNDS

A detailed summary of all Village expenditures by operational funds, debt service funds, pension and trust funds, and capital projects funds; further categorized by personal services, contractual services, commodities, other charges and capital outlay.

SUMMARY OF EXPENDITURES – OPERATING FUNDS ONLY

A detailed expenditure listing of all operating funds by general liability insurance, central garage, water and sewer, parking and transportation; and categorized further by personal service, contractual services, commodities, other charges, and capital outlay.

SUMMARY OF REVENUES

A detailed summary of all revenues received by operations, debt service, pension and trust and capital projects funds; and categorized further by property taxed, interest income, fees and charges, interfund transfers, sales tax, income tax, licenses and permit, fines and other.

TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by the Village in a trustee capacity. Examples include the Police and Fire Pension Funds. Agency funds are used to account for assets held by the government as a agent for individuals, private organizations, other governments and/or other funds (Source: GASFR, 1998, p.319)

WATER AND SEWER SALES

The amount of revenue from the user charges for both water and sewer services.