



VILLAGE OF  
**FOX LAKE**

Fiscal Year 2014-2015

ANNUAL  
BUDGET

# TABLE OF CONTENTS

## Section 1: Transmittal Letter

Anne E. Marrin, Village Administrator .....	3
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## Section 2: Village Organization

Village of Fox Lake Map .....	12
Elected Officials and Village Officers .....	13
Organization Chart .....	14
Village Commissions, Committees and Boards .....	15
Community Profile .....	17

## Section 3: Budget Process and Structure

Budget Process .....	19
Budget Calendar .....	22
Basis of Accounting and Budgeting .....	24
Description of Funds and Fund Structure .....	26

## Section 4: Financial Overview

Revenue Trends and Projections .....	30
Expenditure Trends and Projections .....	44
Staffing Summary .....	49
Debt Service Schedule .....	51
Fund Balance Projections .....	52
Capital Improvements Projects .....	55

## Section 5: General Fund

General Fund Summary .....	59
General Fund Revenue .....	60
General Fund Expenditures .....	64
Administration .....	68
Motor Pool .....	73
Police .....	76
Police and Fire Commission .....	80
Parks and Recreation .....	81
Street .....	84
Community Development .....	89
FoxComm 911 .....	93

**Section 6: Special Revenue Funds**

Tax Increment Financing (TIF) ..... 96  
Motor Fuel Tax (MFT) ..... 97  
Parks ..... 99  
Insurance ..... 101

**Section 7: Enterprise Funds**

Refuse ..... 102  
Commuter Parking Lot..... 103  
Water and Sewer ..... 105  
Northwest Regional Water Reclamation Facility ..... 110

**Section 8: Proprietary Fund**

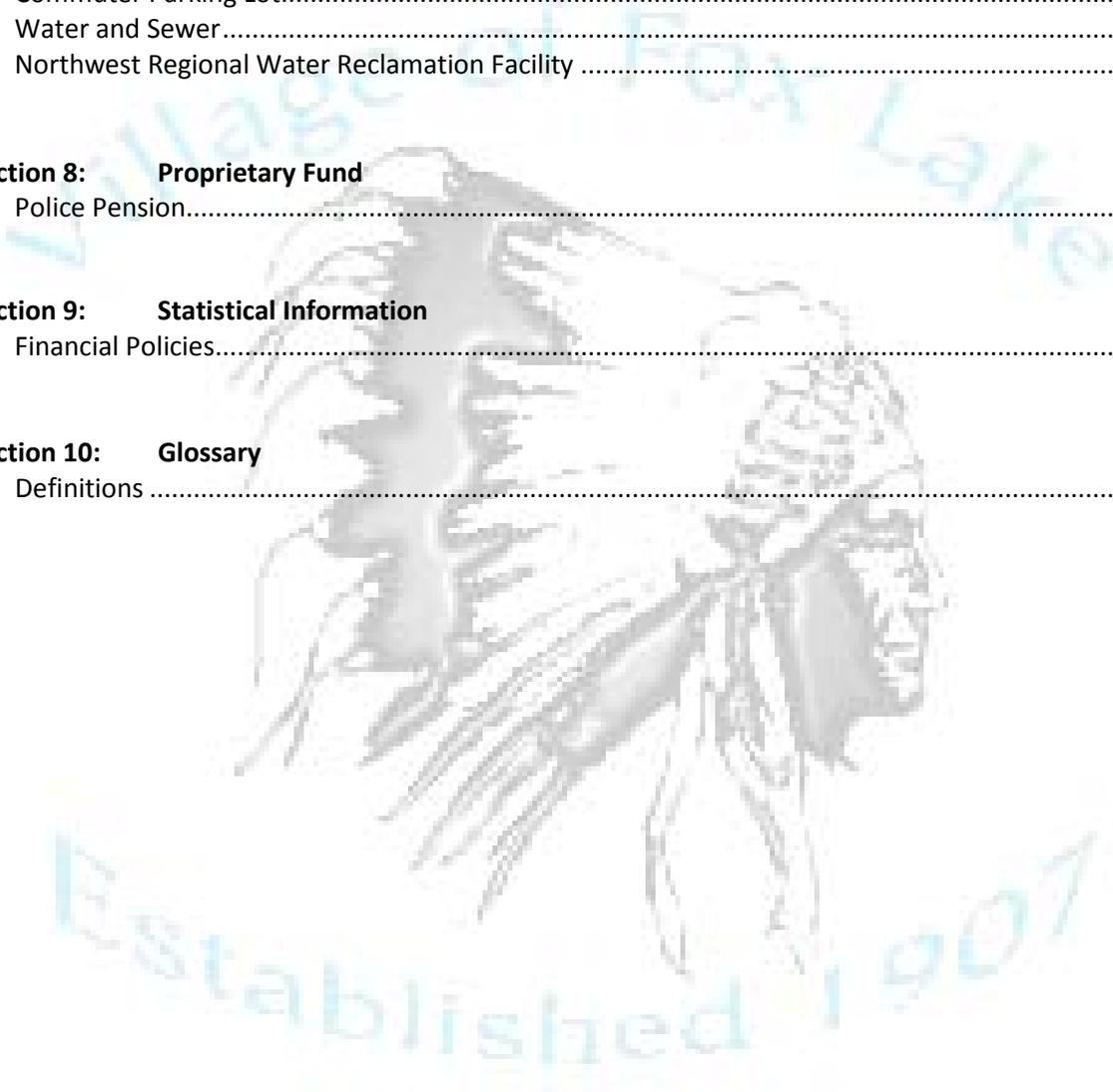
Police Pension..... 116

**Section 9: Statistical Information**

Financial Policies..... 117

**Section 10: Glossary**

Definitions ..... 123



June 1, 2014

It is my pleasure to present the Fiscal Year 2014 – 2015 annual budget for the Village of Fox Lake to its residents, elected officials, business community and other interested parties. The FY 2014-15 Budget represents continued dedication to providing quality services and programs to the community, while adhering to the principles of fiscal conservatism and financial accountability.

The annual budget serves as the primary document used to accomplish the policies set forth by the Village Board of Trustees. Not only does it reflect the Village's annual spending plan, it is a public document that serves as an excellent communication tool to residents in terms of explaining the goals and objectives of the municipality. The FY 2014-15 Budget reflects a balanced General Fund operating budget and emphasizes the Village's commitment to capital and infrastructure improvements.

### **PROFILE**

Located in the heart of Lake County, the Village of Fox Lake was incorporated in 1907 and has a current population of 10,579 residents. The Village of Fox Lake is a well-known resort and recreational community, located approximately 55 miles northwest of Chicago and is located in Lake County and McHenry County. Centrally located in the "Chain O' Lakes," Fox Lake offers its residents and visitors a rich history, natural beauty and unique business opportunities.

The Village operates under a Village President-Trustee form of government. Policy-making and legislative authority are vested in a Board of Trustees, comprised of the Village President or Mayor and six other members, all of whom are elected at-large, for a four-year staggered term. The Village President or Mayor, with the Village Board's approval, appoints a Village Administrator to carry out the policies established by the Village Board and to oversee the day-to-day operations of the Village. The annual budget serves as the foundation for the Village's financial planning and control. It is recommended that the Village adopt a budget for the fiscal year that begins May 1, no later than the preceding April 30.

The Village of Fox Lake provides a range of services to the residents and business community, including police protection and emergency dispatch services; snow and ice removal; building inspections; water and sewer supply treatment and distribution; recreational activities; traffic control; maintenance of public infrastructure, such as roads, sidewalks and right-of-way's; licenses and permits; and special community events. Certain utility services, such as wastewater treatment, are provided through the Northwest Regional Water Reclamation Facility.

### **ECONOMIC CONDITION AND OUTLOOK**

The Village of Fox Lake, along with most governmental entities, was significantly impacted with the recession that began in 2008. While the recession is officially over, the results of the recession are still reverberating through the public sector. Unemployment continues to be a concern nationally, as the unemployment rate in May 2014 was 6.3%. At the state level, the unemployment rate was even higher, with Illinois reporting a 7.5% rate. Lake County's 6.6% unemployment rate was closer to the national

rate. During the past several fiscal years, the Village has seen a slight increase in sales tax revenues, although they are still below the revenue received prior to the 2008 recession. Other revenues such as State Income Tax, Telecommunication Tax and Building Permits have seen increases, although they too remain below what was received prior to the recession.

The recession also impacted housing values and many communities, including Fox Lake, have experienced a drop in the equalized assessed valuation (EAV). As depicted in the chart below, the Village's EAV has been declining for five (5) consecutive years, beginning with the 2009 tax levy year.

Tax Year	Lake County EAV	McHenry County EAV	Total EAV	% Change
2013	\$242,597,925	\$15,114,517	\$257,712,442	(10.05%)
2012	\$270,432,021	\$16,086,036	\$286,518,057	(10.17%)
2011	\$301,103,884	\$17,848,466	\$318,952,350	(9.2%)
2010	\$329,351,168	\$21,965,326	\$351,316,494	(4.1%)
2009	\$344,327,343	\$22,015,077	\$366,342,240	(0.14%)
2008	\$349,927,999	\$21,455,079	\$371,383,078	5.4%
2007	\$332,641,751	\$19,612,994	\$352,254,745	8.6%
2006	\$307,016,506	\$17,310,201	\$324,326,710	10.4%

The State of Illinois continues to have fiscal problems and there have been many attempts by the legislature to reduce the amount of State funds distributed to local governments. As such, the Village has taken a conservative budget approach to its reliance on state shared revenues. Improving organizational efficiency, becoming innovative with methods of service delivery and pursuing grant funding opportunities are factors that will be used to assist the Village with navigating the slow-to-recover economy. Moderate revenue growth combined with strict expenditure management should allow the Village to continue to deliver essential services at their current levels. However, in order to fund future infrastructure improvements, capital expenditures, and major programs or purchases, it will be necessary to seek new revenue sources and analyze current Village fees and rates. Monitoring trends in the private sector and being responsive to changes in the market will also be needed for the Village to withstand any relapse in the economy.

### **STRATEGIC GUIDELINES**

Previous Village administrations identified five (5) strategic principles that are used to guide the development of the annual budget and address long-term concerns and issues facing the community. These strategic principles were again followed during development of the FY 2014-15 Budget and are listed below:

#### **Strategic Principle #1 – Economic Development**

Economic development, retail sales tax growth and redeveloping vacant commercial properties continue to be a primary goal of the Village. In 2013, Safeway closed all Dominick's locations in the Chicago area

market. The closing of the Fox Lake Dominick's is expected to have an adverse impact of the Village's sales tax base, however; the Village plans to continue its aggressive marketing campaign to attract new businesses and other economic opportunities. The planned opening of Ace Hardware in the summer of 2014 is an example of this ongoing pursuit of economic development. In 2013, the Village contracted with an economic development firm to market and recruit retail sales opportunity, and the Village will continue this partnership in FY 2014-15. The Business Façade Improvement Program (BFIP) was implemented in 2013 and businesses are steadily taking advantage of this redevelopment opportunity that will continue in 2014. The FY 2014-15 Budget anticipates additional tax incentives for local retailers and an emphasis on marketing the Village to retail and commercial development.

Another important component of the Village's ongoing economic development and marketing plan is its commitment to community events. The Village of Fox Lake does not have a Park District, therefore; a majority of community events are subsidized by the Village. In FY 2014-15, the Village plans to continue coordinating or sponsoring multiple special events, including Venetian Night, Celebrate Fox Lake, Oktoberfest, the Polar Plunge and Holiday festivities. Village staff is also working to nurture and expand upon the positive relationship between the Fox Lake Chamber of Commerce and the Village to actively engage its business community.

#### Strategic Principle #2 – Infrastructure Improvements

Another important goal identified by the Village is a commitment to analyze the numerous infrastructure improvement needs of the community and develop plans to meet those needs. A major push on infrastructure improvements is planned during FY 2014-15, with more than \$8.6 million budgeted for capital improvement planning, projects and purchases. For the first time, the Village has developed a 5-year Capital Improvements Program (CIP), which will be re-evaluated every year to accurately budget and plan for infrastructure improvement projects. The FY 2014-15 Budget includes the creation of two (2) new capital improvement funds; the General Services Capital Fund and the Street Improvements Capital Fund. Dedicated revenue sources have been allocated among six (6) different capital improvement funds. Cash reserves that exceed established funding levels have been allocated among these funds to initiate the capital improvement program. In addition, the Village Board will be issuing \$2 million in bonds for street improvements during FY 2014-15. The General Fund has allocated \$223,019 to capital funds, the Sewer/Water Fund has dispersed \$700,000 in cash reserves to initiate its capital improvement fund and the NWRWRF has been able to apportion \$7.2 million of cash reserves for its capital improvements arm of the fund. Total funding in FY 2014-15 for the six capital improvement funds are as follows:

- General Services Capital Fund - **\$223,019**
- Motor Fuel Tax Fund - **\$370,560**
- Street Improvements Capital Fund - **\$2,530,000**
- Parks Improvement Fund - **\$349,000**
- Sewer/Water Fund – **\$5,284,400**
- Northwest Regional Water Reclamation Fund - **\$7,570,000**

To further finance the necessary infrastructure improvements in the community, the Village will work to identify alternative methods of financing, pursue grants and implement new revenue sources.

Strategic Principle #3 – Fiscal Management

Sound fiscal management is another strategic principle of the Village. This goal is one that will expand beyond strict expenditure management and exploring new revenue sources. In FY 2014-15, a goal of fiscal management will include an analysis of Village fee structures and rates, reviews of existing service contracts and professional agreements and update financial procedures and internal controls.

Another example of the Village's steadfast commitment to improving its fiscal integrity is the allocation of cash reserves to fund capital projects, while maintaining responsible cash reserve levels. During development of this year's budget, the Village began its review and update of financial policies and the Village Board approved a General Fund Reserve policy, as well as a Capital Improvement Program and Budget policy. These policies were one of several tools used to develop a capital budget that is responsive to the needs of the community, while maintaining a fiscally responsible operating budget.

Strategic Principle #4 – Recreation and Conservation

The Village of Fox Lake is a well-known resort and recreational community. Centrally located in the "Chain O' Lakes," Fox Lake offers its residents and visitors an environmentally rich lifestyle, focusing on conservation and leisure activities. As such, the Village will continue to promote and elevate its recreational opportunities with a focus on conserving natural resources such as groundwater, wetlands and natural bodies of water that surround the community. During FY 2013-14, the Village actively pursued and applied for grants from the State of Illinois to improve the Lakefront Park Building and the grant recipients will be announced in 2014. Funds from a Safe Route to School grant will be used to improve sidewalks and walkways. The FY 2014-15 Budget also includes funding for improvements to local parks. Expanding recycling programs and ongoing LED replacements in subdivisions are other examples of this strategic principle that is included in the FY 2014-15 annual Budget.

Strategic Principle #5 – Customer Service

A final strategic principle identified by the Village is to continuously improve its customer service levels, to both external and internal customers. In order to provide high quality services to residents and business owners, Village staff is continually exploring alternative service delivery methods and examining current service level expectations. For example, the FY 2014-15 budget includes the reinstatement of the Senior Bus Transit services through the Pace program. Staff will also be examining inter-departmental clerical resources training and opportunities for revitalizing the Village's website. Outsourcing the bi-weekly payroll process to a third-party vendor will be pursued in FY 2014-15, as a mechanism for improving its efficiency and reducing personnel costs.

In addition to these five guiding principles, a budget workshop was held on November 20, 2013. This workshop included the Village Board of Trustees, department managers and key staff members. Further goals and priorities were identified during this public meeting and were incorporated into this year's budget.

### **PRINCIPLE BUDGET ISSUES**

The principle issues facing Fox Lake in the development of the FY 2014-15 Budget were very similar to those issues in previous years. A list of these short-term factors that influenced the FY 2014-15 Budget is described below.

1. Weak Economic Growth. State shared sales and income tax revenues continue to grow at a very lethargic rate. While the economy has recovered in some sense and the recession is officially over, revenues at current levels have yet to rebound to pre-recession rates. Persistent concerns about reductions in these state shared revenues have caused the Village to take a conservative budget approach to its reliance on state shared revenues.
2. Continued Decline in Property Value. Property taxes are one of the largest sources of revenue in the General Fund, comprising 20% of total General Fund Revenues. Since 2009, property valuations have been decreasing and the Equalized Assessed Valuation is almost 30% less than it was in 2009. Weakness in property values will necessitate a variety of expenditure reductions or increase in other tax rates to compensate for the negative impact.
3. State of Illinois Budget Crisis. The financial and political meltdown associated with the State of Illinois' unfunded and growing liabilities continues to affect statewide economic growth and resulting revenue streams. A major concern for all municipalities is whether or not the State will allow the temporary income tax increases that went into effect in January 2011 to expire, beginning in 2015. The Village and its elected officials will also have to monitor legislation that may negatively impact the Village's operations or finances and continue to work with State Legislators, coalitions of governments and other municipalities to prepare appropriate responses to such legislation.
4. Increasing Health Care Costs. Rising health care costs are a regular concern faced by numerous municipalities. A dependence on brand name prescription drugs and large claims are causing employee benefit costs to rise. Coupled with this ongoing challenge is the advent of health care reform and the expectation that many changes will be mandated by the Federal Government, thereby affecting the Village and resulting in even more increased costs.

**KEY PRIORITIES**

The key priorities of the FY 2014-15 budget were:

FY 2013-14 Budget	FY 2014-15 Budget	Strategy for FY 2014-15
<p><b>Fiscal Sustainability:</b> The ability to provide high quality Village services to the community, while searching for innovative and reliable revenue sources.</p>	<p><b>Financial Stability:</b> Ensure that operating revenues and expenditures are in balance and invest in critical infrastructure, while building solid cash reserves.</p>	<p><i>Strict expenditure control combined with analysis of Village rate and fee structure; explore alternate revenue sources to fund capital expenditures.</i></p>
<p><b>Infrastructure improvements:</b> The ability to provide funding for improvements to Village streets, water and sewer mains, lift stations, water towers, sanitary sewers, sidewalks and municipal facilities.</p>	<p><b>Infrastructure Improvements:</b> Fund and maintain safe and reliable infrastructure improvements to some of the Village's most needed areas such as roads, curb and gutter, municipal vehicles and equipment, stormwater and sidewalks.</p>	<p><i>Issue \$2.0 million in bonds to jump start road resurfacing projects for Village streets in greatest need; Prepare engineering plans in anticipation of grant funding opportunities.</i></p>
<p><b>State of Illinois budget crisis:</b> The delay in income tax distribution and the ongoing potential of reductions in state-shared revenues, including income tax, personal property replacement tax, use tax and motor fuel tax.</p>	<p><b>Sewer/Water Capital Improvements:</b> Provide safe water collection and distribution services by performing critical infrastructure improvements to sanitary sewers, water mains, hydrants, liftstations, water towers and SCADA system.</p>	<p><i>Begin Year 1 of Sewer/Water Capital Improvement Program using funds received from sewer and water service rate increase; Apply for EPA loan to construct new water tower.</i></p>
<p><b>Fund Balances / Unrestricted Cash Reserves:</b> The ability to continue to grow these financial obligations and meet recommended levels.</p>	<p><b>Maintaining Healthy Reserves:</b> General Fund Reserves are to be maintained at a minimum of 4 months, maximum of 6 months of operating expenditures.</p>	<p><i>Ensure reserve levels identified in financial policies are met; Develop reserve policies for enterprise and capital funds.</i></p>
<p><b>Economic Development:</b> The ability to attract new commercial development, as well as retain current businesses.</p>	<p><b>Economic Development:</b> Maximize taxable property value, reduce vacancies and create an inviting environment for doing business, consistent with the needs and expectations of the community. Expand the sales tax base to reduce reliance on property tax, due to declining EAV's.</p>	<p><i>Continue contract with The Retail Coach; Explore possible incentive programs to developers; Work with Chamber of Commerce and other local associations to promote the business community.</i></p>
<p><b>Personnel benefits:</b> The ability to ensure adequate funding for increasing health care costs and pension costs.</p>	<p><b>Increasing Benefit Costs:</b> Continue to offer quality benefits to employees while funding rising insurance costs and other costs associated with the Affordable Care Act (ACA).</p>	<p><i>Review and analysis of all employee benefit programs; Look for cost-savings associated with plan designs and contributions.</i></p>

### **CHANGE IN SERVICE LEVELS**

In FY 2014-15, no significant service reductions are anticipated, although several services will be modified to improve customer service, increase efficiency, streamline processes and improve transparency. For example, in the Community Development Department, an analysis of the development review process is planned, which could lead to a reduction in the amount of time for building permits to be processed. The Village's website is also expected to be reviewed and modified to meet changing residential and commercial service requests.

Personnel changes in the FY 2014-15 Budget reflect a slight increase of 1.75 in Full-Time Employees (FTE). The total authorized staff level for the Village is budgeted at 101.0 FTE. The increase in staffing levels is representative of the Village's resolve to maintain personnel costs. A full-time SCADA Specialist will be distributed among three departments and three funds; the General Fund (0.2), the Sewer and Water Fund (0.4) and the NWRWRF (0.6). A part-time clerical assistant is budgeted to be promoted to full-time and will assist Administration (0.4) and Sewer and Water (0.4). In addition, a part-time Receptionist (0.5) is planned to assist the Building and Development Department. Due to service demands, a part-time Mechanic is budgeted to increase full-time (0.5) during FY 2014-15. There is a 1.0 decrease in FTE budgeted in the Police Department.

### **BUDGET SUMMARY**

Overall, the annual budget totals \$37,156,859. This is an increase of \$10,918,150, or 41.6%, from the FY 2013-14 budget total of \$26,238,709. The primary reason for this increase is associated with a drawdown of surplus cash reserves in the General Fund, Sewer/Water Fund and Northwest Regional Water Reclamation Fund and the implementation of a Capital Improvement Program.

#### ➤ **General Fund**

The FY 2014-15 General Fund budget is **balanced**. The Government Finance Officers Association (GFOA) defines a balanced budget as, "a budget in which revenues meet or exceed expenditures and cash reserves or fund balance is not considered a revenue source." Revenues and expenditures are budgeted at the same amount, \$9,257,742. General Fund revenues decreased by \$650,546 (-6.6%) from the FY 2013-14 budgeted revenues of \$9,908,288. Expenditures in the General Fund are budgeted at a \$545,929 decrease (-4.4%) compared to the budgeted FY 2013-14 General Fund expenditures of \$9,803,671. A significant portion of the decrease in both revenues and expenditures is attributed to the allocation of revenue sources and capital expenditures to the capital improvement funds.

In February 2014, the Village Board approved a General Fund Reserve policy that dictates a cash reserve balance of at least 4 months of operating expenditures. Thus, the minimum amount of cash reserves for FY 2014-15 is \$2.9 million. The proposed FY 2014-15 budget projects a cash reserve of \$3.4 million, or approximately \$500,000 more than the minimum reserve level. Staff will continue to monitor the fund balance of the General Fund to ensure it meets expectations set by the Village Board and recommendations established by the GFOA.

➤ Sewer and Water Fund

The Sewer and Water Operating Fund is budgeted at \$2,512,136 in expenditures. This is a \$603,972 decrease from the FY 2013-14 operating budget. Capital expenditures are budgeted at \$4,637,500 in FY 2014-15. The overall fund balance for the Sewer and Water Fund is planned to have a marginal increase and is budgeted at \$11,798,308.

➤ Northwest Regional Water Reclamation Fund

The FY 2014-15 operating budget for the Northwest Regional Water Reclamation Fund (NWRWRF) project revenues to total \$5,191,800. This is a decrease of \$197,500 from the FY 2013-14 budget of \$5,389,300. Operating expenditures in the NWRWRF are projected to marginally decrease from the FY 2013-14 Budget. Operating expenditures are budgeted at \$4,490,306, which is approximately 1% less than the FY 2013-14 budgeted operating expenses of \$4,537,321. Capital expenditures are budgeted to decrease in FY 2014-15. The budgeted \$2,336,200 in FY 2014-15 is \$1,281,700 (35%) less than the FY 2013-14 budget of \$3,617,900.

➤ Capital Funds

**General Services:** The FY 2014-15 Budget includes the creation of a General Services (GenServ) Fund to detail expenditures related to capital assets. Capital assets identified in the GenServ Fund are those projects that have an expected useful life of three (3) years and cost at least \$20,000. The intent of the GenServ Fund is to provide a way to monitor expenditures related to specific capital assets throughout the year. \$212,000 is budgeted in the GenServ Fund for FY 2014-15 and includes a one-time transfer of \$223,019 from the General Fund.

**Street Improvement:** The FY 2014-15 Budget also includes the creation of a Street Improvement Fund to detail expenditures related to road resurfacing and improvement projects, such as curb and gutter, stormwater drainage and road reconstruction. Repairs and improvements to Village roads have been primarily funded through the Motor Fuel Tax (MFT) Fund and Community Development Block Grants (CDBG) in previous years. Revenue received from these two funding sources has not been enough to keep pace with the deterioration of Village roads. As such, the Village issued \$2 million in bond proceeds to initially subsidize the Street Improvement Fund. Reallocating revenue received from the Electric Utility Tax and Vehicle Stickers will be used to ensure future repairs and improvements to Village roads are planned for and funded. \$755,000 in road repairs is budgeted for FY 2014-15.

**Parks Improvement:** The Park Improvement Fund is used to account for infrastructure improvements to Village parks and recreation facilities. Development impact fees have historically been the primary source of revenue in this fund. As with many other Village projects and services, the decline in the economy and lagging development has depleted the resources available to fund parks and recreation improvements. The FY 2014-15 Budget includes revenue received from the Natural Gas Tax, reallocated from the General Fund to the Parks Improvement Fund, as well as \$208,000 from the Northwest Regional Water Reclamation externality fee. This reallocation of funds will ensure the Parks Improvement Fund will have a steady revenue sources to perform necessary repairs and improvements to Village parks.

**MFT:** The Motor Fuel Tax (MFT) Fund, as mandated by State law, will continue to be used for Village street improvements. Revenues received from State shared gasoline tax and the Community Development Block Grant (CDBG) Fund are budgeted at \$370,560 in FY 2014-15.

**Sewer and Water:** The FY 2014-15 Budget includes capital improvements to the Village's aging sewer and water infrastructure in the amount of \$4.6 million. Revenue received from the sewer and water rate increase implemented in FY 2013-14, as well as an Illinois Environmental Protection Act (IEPA) loan and a one-time operating fund transfer will be used to fund this year's sewer and water capital improvements.

**Northwest Regional Water Reclamation:** Capital improvements in the Northwest Regional Water Reclamation Fund total \$2.3 million in the FY 2014-15 Budget. The NWR has historically had a very healthy operating reserve balance. To fund this separate capital arm of the Northwest Region, a one-time transfer of \$7.2 million will be used to subsidize the capital improvements arm of the Northwest Regional Water Reclamation Fund.

### **CONCLUSION**

The Village of Fox Lake's FY 2014-15 Budget sustains the Village's current level of services. Striking the right balance between service levels and taxes to pay for those services is debated and decided during the budget process. The budget process, allocating scarce resources, is a difficult process each year because the demand for municipal services often exceeds the revenues available to pay for those services. It involves every member of the Village's management staff, as well as key staff members in the Administration and Finance Department. I would like to express my appreciation to Assistant Village Administrator Tara Semenchuk, Accounting Clerk Laura Rudkin and Acting Treasurer Walter Korpan, for their diligence to prepare this year's annual budget. Special recognition goes to Bill Ganek for his guidance and assistance as Interim Village Administrator. Last, but certainly not least, the Village Board deserves acknowledgement and appreciation for their leadership and stewardship over Village finances and planning for the future.

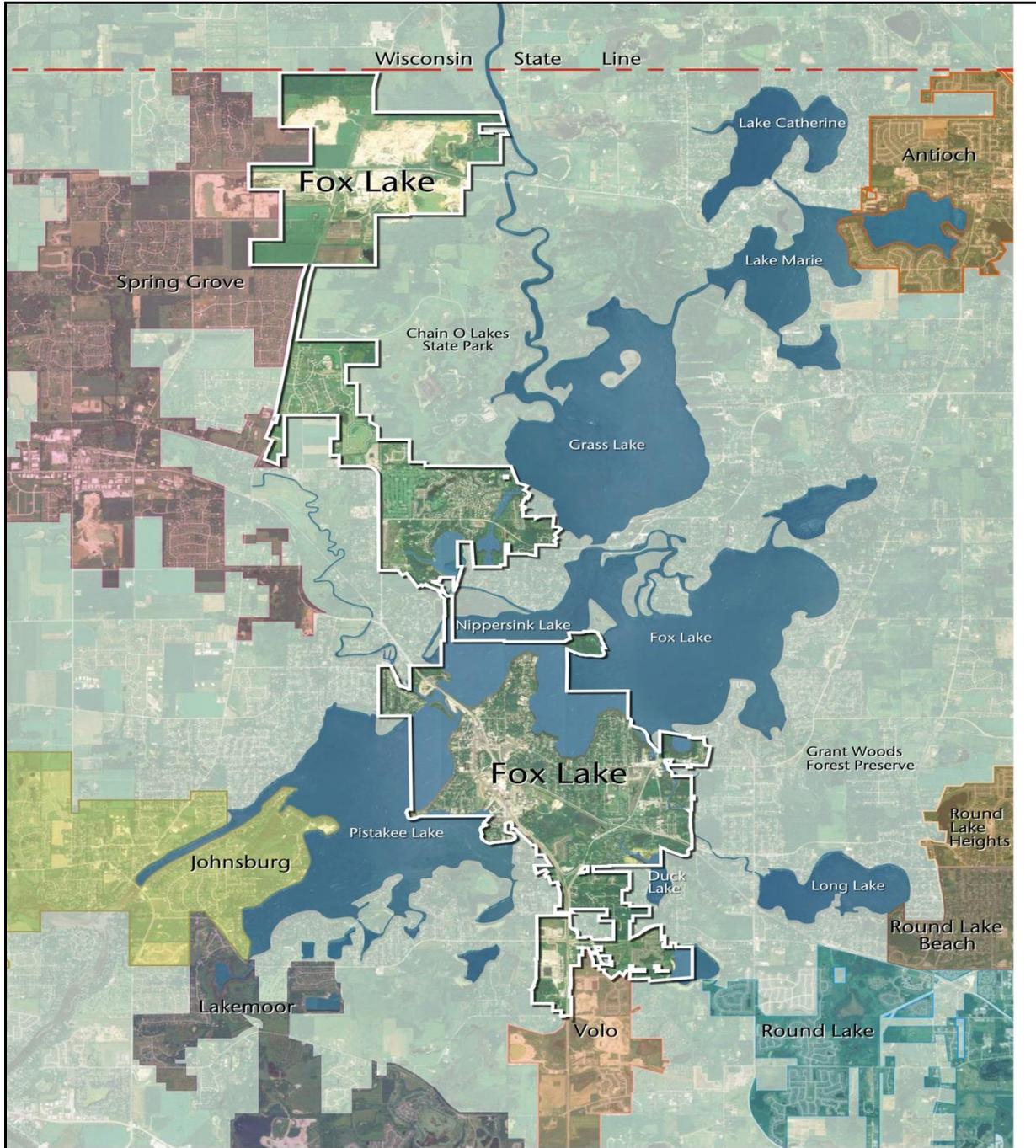
Respectfully submitted,



Anne E. Marrin  
Village Administrator

# VILLAGE ORGANIZATION

## Village of Fox Lake, Illinois



**Fox Lake • Regional map**  
**Village of Fox Lake, IL.**

Sheet 1 of 1



Dated: November 9, 2011.

Drawing Number: 10-057 Fox Lake reg

# 2010 Land Use

**Land Planner**  
Land Vision, Inc.  
174 West Main Street, Suite 208  
St. Charles, Illinois 60174  
P: (630) 344-0171 F: (630) 344-0192

# **VILLAGE ORGANIZATION**

## **Officers and Officials**

### **Mayor**

Donny Schmit

### **Village Board of Trustees**

Jeff Jensen

Nancy Koske

Greg Murrey

Bernie Konwent

Brian Marr

Ron Stochl

### **Village Clerk**

Niki Warden

### **Village Administrator**

Anne E. Marrin

### **Village Attorney**

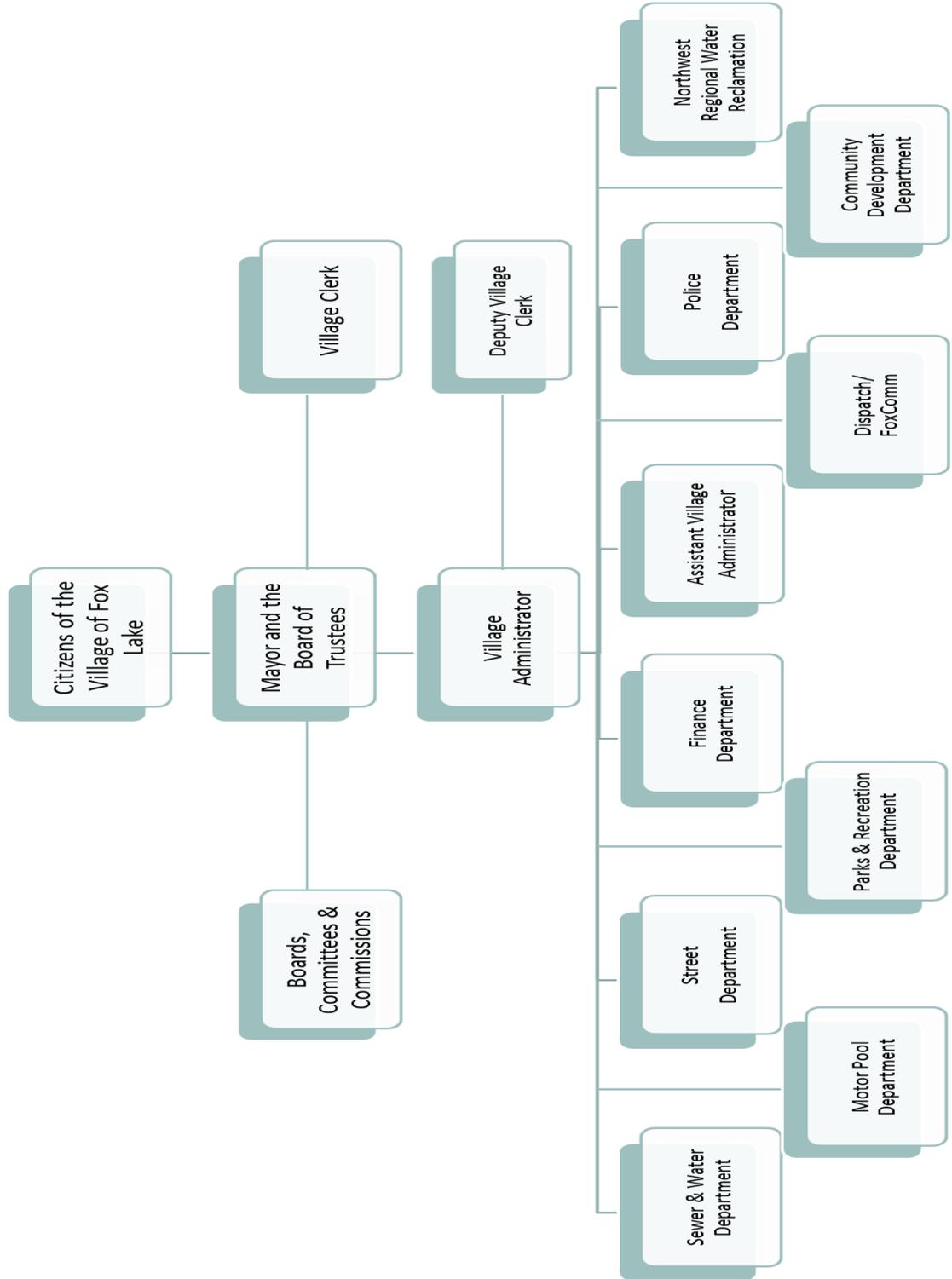
Howard Teegan

# Village of Fox Lake, Illinois

2014 – 2015 Organizational Chart

## VILLAGE ORGANIZATION

### Organizational Chart



# VILLAGE ORGANIZATION

## Village Commissions, Committees and Boards

Village Commissions, Committees and Boards are approved by the Village's Corporate Authorities.

If individuals are interested in volunteering for an open Village Commission, Committee or Board position, they are encouraged to complete an application form, which is available at Village Hall. Appointments are made by the Mayor, with the concurrence of the Board of Trustees.

### 911 Committee

Members of the emergency telephone system committee, also referred to as the 911 Committee, shall have the responsibility of the following:

- Planning a 9-1-1 system
- Coordinating and supervising the implementation, upgrading, or maintenance of the system, including the establishment of equipment specifications and coding systems
- Receiving monies from the surcharge imposed under section 15.3 of the act, and from any other source, for deposit into the emergency telephone system fund
- Authorizing all disbursements from the fund
- Hiring any staff necessary for the implementation or upgrade of the system
- Participating in a regional pilot project to implement next generation 9-1-1, as defined in the act, subject to the conditions set forth in the act

The 911 Committee meets on the first Monday during the months of March, June, September and December.

### Police and Fire Commission

The Board of Fire and Police Commissioners shall appoint all members of the Fire and Police Departments of the Village, except the Chief of Police and the Chief of the Fire Department, which appointments shall be made by the Village President and Board of Trustees. The Chief of Police and the Chief of the Fire Department shall not be subject to this Chapter, nor to the rules made by the Board of Fire and Police Commissioners pursuant to the authority hereinafter granted. All appointments made by the Board of Fire and Police Commissioners shall be from the rank next below that to which the appointment shall be made, other than that of the lowest rank.

The Board of Fire and Police Commissioners meets on the first Tuesday during the months of August through May.

# VILLAGE ORGANIZATION

## Village Commissions, Committees and Boards

### Plan Commission

The Plan Commission reviews and makes recommendations to the City Council regarding zoning changes, variations and subdivisions of land. The Plan Commission meets on the first Wednesday and the third Tuesday of every month.

### Police Pension Board

The Police Pension Fund is created by Illinois state statutes to control and manage the pension fund of the Fox Lake Police Department. The five member board's duties include investing funds, enforcing contributions, keeping records of the board's meetings and other duties related to managing the Police Pension Fund. The Police Pension Board meets on a quarterly basis.

### Zoning Board of Appeals

The Zoning Board of Appeals has the authority to hear and decide any requests for variation or conduct any hearing as specifically authorized pursuant to Section 9-1-6-3 of the Village zoning ordinance. The Zoning Board of Appeals meets on the second Wednesday and fourth Thursday of each month.

# VILLAGE ORGANIZATION

## Community Profile

The Village of Fox Lake is a well-known resort and recreational community, located approximately 55 miles northwest of Chicago and is located in Lake County and McHenry County. Centrally located in the “Chain O’ Lakes,” Fox Lake offers its residents and visitors a rich history, natural beauty and unique business opportunities. The Illinois Fox River Chain of Lakes is the busiest inland recreational waterway per acre in the entire United States. With a population of 10,579 residents, the community encompasses 9.94 square miles, of which 1.82 square miles (or 18.3%) is water. Pace suburban bus services Fox Lake for commuting in and around the community. The Village is well connected to the Chicago and Milwaukee region by road and by Metra rail, making it an attractive residential and business location.

The Village is served by Lotus Elementary School, Stanton Middle School and Grant Community High School. Fox Lake has one public library, a Fire Protection District, seven (7) parks with over 22 acres of open space and a contemporary regional water reclamation facility. Numerous opportunities for cultural and entertainment activities through the Village’s Parks and Recreation Department are available for residents and visitors.

### **A View of the Past...**

The Village of Fox Lake was incorporated in 1907. Known for its recreational attraction, the Village has been referred to the “Heart of Nature” and identified as “Far from the City’s sweat and toil, but only 90 minutes away is a healthful, pleasurable and restful resort.” That reputation continues today, but is growing beyond just its recreational attractiveness.

### **A Vision of the Future...**

Today, Fox Lake remains a haven for water sports enthusiasts; the community boasts over 7,100 acres of water, 15 lakes and 45 miles of river. At the same time, the Village is looking into the future and exploring business and economic development opportunities. The Village’s leaders have taken a progressive approach toward planning for the Village’s future. In 2012, a new Comprehensive Development Plan was implemented. The new Comprehensive Plan will help shape and guide the type and quality of development opportunities in the Village. Grants from the Chicago Metropolitan Agency for Planning (CMAP) and the Regional Transportation Authority (RTA) have recently been awarded to the Village for improvements to the downtown area and expanding bikeways and greenways. The Village is also looking at redevelopment opportunities aimed at the downtown, diversifying area businesses and infrastructure improvements to its roadways. The community and its leaders are focused on preserving the Village’s rich heritage, while implementing plans that will attract visitors to explore Fox Lake’s recreational opportunities and improve the quality of life for the residents.

# VILLAGE ORGANIZATION

## Community Profile

### **COMMUNITY CHARACTERISTICS**

The following statistical data and graphs provide a demographic profile of the Village of Fox Lake. Notable changes from the 2000 to the 2010 Census are highlighted below. Unless otherwise noted, the source of data is the 2010 United States Census.

#### ***Population***

- In 2000, Fox Lake's population was 9,178. As of the 2010 United States Census, the population grew to 10,579 residents, which represents a 13% increase.
- Those individuals with at least a high school degree represented 91.8% of the population

#### ***Housing Information***

- In 2000, there were a total of 4,652 total housing units. In 2010, that number grew by 970, or 17.2%, to a total of 5,622 total housing units.
- There were 4,046 households in 2000. In 2010, there were a reported 4,770 households in the Village. This represents a 15% increase.
- In 2010, the median housing value was listed at \$137,600.
- In 2010, the median household income was \$54,521.

#### ***Age Distribution***

- The median age in the Village in 2010 was 40.9 years. In 2000, the median age was 37.
- In the 4,046 households that were reported in 2010, 25.8% had children under the age of 18 living with them, 25.1% had individuals aged 65 or over living with them and 41.3% were married couples living together. The average household size was 2.21 and the average family size was 2.91.

#### ***Racial Composition***

- The racial makeup of the Village in 2010 was 92.8% White, 1.0% Black or African American, 0.3% American Indian or Alaska Native, 1.0% Asian, 0.01% Native Hawaiian or Other Pacific Islander, 2.8% Some Other Race and 2.1% Two or More Races. Hispanic or Latino of any race was 8.9% of the population.

# BUDGET PROCESS AND STRUCTURE

## Budget Process

The Village of Fox Lake's Annual Operating Budget serves as the primary tool to accomplish the objectives and policies as set forth by the Village Board of Trustees. The budget process for the Village of Fox Lake involves the citizens, Mayor and Village Board, Village Administrator, Acting Treasurer, Associate Village Administrator, Department Managers and many other stakeholders throughout the community. Each person plays a critical role in the development of the budget for the upcoming fiscal year. Although the majority of time and effort in preparing the proposed budget takes place during the months of December through March, the review, implementation and monitoring of the Village's annual budget is a year-round process and involves all those individuals previously mentioned.

The goal of the budget process is to present a balanced budget to the Village Board of Trustees for review and adoption. A balanced budget is a budget in which revenues meet or exceed expenditures and cash reserves or fund balance is not considered a revenue source.

The Village operates on a fiscal year basis beginning May 1<sup>st</sup> and ending April 30<sup>th</sup> of each year. The Village Administrator presents the annual budget to the Mayor and Village Board for review and adoption prior to the beginning of each fiscal year. During the first three months of the new fiscal year, the Finance Department begins the year-long process of monitoring the Village's revenues and expenditures and discussing or resolving any significant variances with each department. The Village's current budgetary control is at the fund level and a budget is adopted for each fund. Total expenditures may not exceed the total amount approved for each fund, unless a budget amendment is approved by the Village Board.

### **Budget Preparation**

Preparation of the annual budget typically begins in October. The Business Office meets with those staff members who are involved in the budget development process to review the budget process and establish a budget calendar. Financial information on the current fiscal year, as well as a review of performance on goals and objectives, is also discussed at this meeting. After this initial budget preparation meeting, the Business Office provides each department with budget worksheets, preliminary budget estimates and specific directives for developing their budgets. Each department then prepares a budget for each organization under that department's scope of responsibility.

A Budget Planning Workshop is held in November during a regular Village Board meeting. The goal of the workshop is to identify and prioritize strategic budget initiatives for the upcoming budget. The Mayor, Trustees and Department Managers all have an opportunity to brainstorm and recommend an initiative(s). After the Budget Planning Workshop, staff is assigned to research the costs, timeframe and scope of each initiative designated to their department.

# BUDGET PROCESS AND STRUCTURE

## Budget Process

In November and December, the Property Tax Levy is prepared and discussed with the Village Board. A public meeting must be held prior to the end of December, along with passage of an approved tax levy.

By the end of January, budget requests from the Department Managers are due to the Business Office. A thorough assessment of each department's request is conducted by the Village Administrator, Associate Village Administrator, Acting Treasurer and the respective Department Manager.

During the month of February, department budget requests are reviewed again, with the Village Board liaison for the respective department involved during this review session. The Village Board liaison has an opportunity to recommend any amendments to the department budgets. During these meetings, the Village Board liaison and staff prioritize the initiatives that were identified during the Budget Planning Workshop. Based on revenue estimates and available financial resources, the initiatives that are agreed on as a priority are included in the preliminary draft budget.

Along with each department's budget requests, the preliminary draft budget is prepared by the Business Office for review by the Mayor, Village Board liaison for Finance and the Village Administrator. Included in this preliminary budget are revenue projections for each fund, which are used for controlling requested expenditures.

In March and April, a proposed budget is prepared and sent to all members of the Village Board, department managers and key personnel for review and comment. A formal Public Hearing on the budget is held in April and the public is invited to comment on any issues concerning the budget for the upcoming year. Finally, a budget ordinance and budget document must be approved by the Village Board before May 1.

### **Amending the Budget**

If necessary, the annual budget may be amended by the Village Board during the year, increasing or decreasing total revenues or expenditures for a particular fund, if the Village Board of Trustees then holding office approve of the budget amendment presented at a Village Board meeting. These budget amendments are usually necessary if anticipated expenditures are expected to exceed the total amount budgeted at the fund level, due to changing priorities or unexpected occurrences. Budget transfers within a fund may be authorized by the Village Administrator.

# BUDGET PROCESS AND STRUCTURE

## Budget Process



# BUDGET PROCESS AND STRUCTURE

## Budget Calendar

The budget calendar is one of the first documents prepared during the budget season. The budget calendar ensures that statutory mandates are filed on time. It also helps keep things in-line to ensure the next fiscal year's budget is approved before the upcoming fiscal year starts.

<u>Target Date</u>	<u>Task</u>	<u>Responsible Staff/Dept.</u>
<i>Friday, November 1<sup>st</sup></i>	<i>Budget Prep Preview Meeting with Dept. Mgr.'s Distribute Budget Worksheets and YTD Detail</i>	<i>Asst. Village Administrator</i>
<i>Thursday, November 7<sup>th</sup></i>	<i>Proposed Tax Levies submitted to Mayor &amp; Finance Trustee Liaison for Review</i>	<i>Asst. Village Administrator/ Interim Administrator</i>
<i>Tuesday, November 12<sup>th</sup></i>	<i>Village Board discusses Proposed Tax Levies</i>	<i>Asst. Village Administrator/ Interim Administrator/ Acting Treasurer</i>
<i>Wednesday, November 20<sup>th</sup></i>	<i>Budget Prep Workshop – Special VB Meeting</i>	<i>Asst. Village Administrator/ Interim Administrator</i>
<i>Wednesday, November 27<sup>th</sup></i>	<i>Public Hearing Notice for Property Tax Levy published</i>	<i>Village Clerk</i>
<i>Friday, December 7<sup>th</sup></i>	<i>Distribute Budget Workshop Goals and Initiatives list to Village Board for review</i>	<i>Asst. Village Administrator</i>
<i>Tuesday, December 10<sup>th</sup></i>	<i>Public Hearing and Consideration of Property Tax Levy at Village Board Meeting</i>	<i>Asst. Village Administrator/ Interim Administrator</i>
<i>Friday, December 13<sup>th</sup></i>	<i>Personnel Projections due to Associate Village Administrator</i>	<i>Department Mgr.'s</i>
<i>Friday, December 20<sup>th</sup></i>	<i>Tax Levy documentation required by Lake and McHenry County Clerks</i>	<i>Asst. Village Administrator/ Acting Treasurer/Deputy Clerk</i>
<i>Friday, December 27<sup>th</sup></i>	<i>Finalize Revenue Projections</i>	<i>Asst. Village Administrator/ Interim Administrator</i>
<i>Friday, January 10<sup>th</sup></i>	<i>Budget Requests due to Finance</i>	<i>Department Managers</i>
<i>Thursday, January 16<sup>th</sup></i>	<i>Capital Improvement Plan Meeting</i>	<i>Asst. Village Administrator/ Interim Administrator/ Village Engineer/Dept.Mgr.'s</i>
<i>Week of January 20<sup>th</sup></i>	<i>Individual Budget Review Meetings with Dept. Mgr.'s</i>	<i>Asst. Village Administrator/ Interim Administrator</i>
<i>Month of February</i>	<i>Budget Requests Imputed by Finance</i>	<i>Asst. Village Administrator</i>

# BUDGET PROCESS AND STRUCTURE

## Budget Calendar

<u>Target Date</u>	<u>Task</u>	<u>Responsible Staff/Dept.</u>
<i>Tuesday, March 5<sup>th</sup> Village Board</i>	<i><u>Proposed (Initial Draft) FY 2014-15 Budget Presented to</u></i>	<i>Asst. Village Administrator/ Interim Administrator</i>
<i>Month of March</i>	<i>Budget Review with Individual Trustees, as requested</i>	<i>Asst. Village Administrator/ Interim Administrator</i>
<i>Friday, March 28<sup>th</sup></i>	<i>FY 2014-15 Budget Distributed to Village Board</i>	<i>Asst. Village Administrator/ Interim Administrator</i>
<i>Tuesday, April 8<sup>th</sup> or 22<sup>nd</sup></i>	<i>Consider for Adoption of FY 2014-15 Budget</i>	<i>Asst. Village Administrator/ Interim Administrator</i>
<b><i>Thursday, May 1<sup>st</sup>, 2014</i></b>	<b><i>FY 2014-15 Annual Budget in operation</i></b>	
<i>Thursday, May 24<sup>th</sup></i>	<i>Notice of Public Hearing for Appropriation Ordinance published</i>	<i>Village Clerk</i>
<i>Tuesday, June 10<sup>th</sup></i>	<i>Public Hearing for Appropriation Ordinance and Consider for Adoption Appropriation Ordinance</i>	<i>Asst. Village Administrator</i>

# BUDGET PROCESS AND STRUCTURE

## Basis of Accounting and Budgeting

### ACCOUNTING

The modified accrual basis of accounting is used for all governmental fund types (General Fund, Special Revenue Funds and Debt Service Funds) and agency funds (the Village currently does not have any). Under the modified accrual basis of accounting, revenues are recognized when they are both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes are recognized when they become both measurable and available in the period that the tax is intended to finance. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Those revenues susceptible to accrual are property taxes, franchise fees, licenses, interest and charges for services. Sales taxes and telecommunication taxes owed to the state at year end on behalf of the Village are also recognized as revenue. Other fines and permit revenue are not susceptible to accrual because generally they are not measurable until cash is received by the Village. The accrual basis of accounting is utilized by proprietary fund types including enterprise funds and internal service funds, and pension trust fund types. Under this method, revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred.

Both the modified accrual basis of accounting and the accrual basis of accounting are consistent with generally accepted accounting principles (GAAP).

### BUDGETING

The Village of Fox Lake's budgeting system is organized and operated on a fund accounting basis. The budget for the Village is prepared on a basis consistent with GAAP as described above except for the following major exceptions described and identified below as the budgetary basis:

1. Capital outlay within the proprietary fund types are capitalized and recorded as assets on a GAAP basis, but expensed on the budgetary basis. In addition, depreciation expense is not shown on the budgetary basis for the proprietary fund types since capital outlay is expensed and not depreciated. The budgetary basis provides a more accurate description of the actual expenditures made during the year for the proprietary fund-types. The capitalization threshold, or minimum value of an asset at the time of acquisition, is established at \$50,000 for infrastructure assets and \$20,000 for capital assets.

# BUDGET PROCESS AND STRUCTURE

## Basis of Accounting and Budgeting

2. Bond proceeds in Enterprise funds are shown as revenues on the budgetary basis, and an increase to long-term debt on a GAAP basis. Likewise, principal payments are shown as expenditures on a budgetary basis but reflected as a decrease in long-term debt payable on a GAAP basis. Under GAAP, bond proceeds for proprietary funds would be shown as an asset and offset with long-term debt payable.
3. Unrealized gains and losses on investments are treated as adjustments to revenue under the GAAP basis whereas under the basis of budgeting these amounts are not recognized and are excluded from revenue.

# BUDGET PROCESS AND STRUCTURE

## Description of Funds and Fund Structure

The Village of Fox Lake’s budget is comprised of the twelve (12) funds, each with its own set of revenues and expenditures. In every fund, there are various line items that account for projected revenues and proposed expenditures. The budget contains data from the previous two (2) fiscal year budgets, the projected total revenue/expenditure for the end of the current fiscal year and the approved budget amounts for the upcoming fiscal year.

The Village’s fund structure is categorized into three types: Governmental, Proprietary and Fiduciary.

- **Governmental** – *These funds are accounted for using the modified accrual basis of accounting for financial reporting.*
- **Proprietary** – *Often referred to as Enterprise Funds, these funds are used to account for resources committed to self-supporting activities of governmental units that render services on a user-charged basis. They are accounted for on the accrual basis of accounting.*
- **Fiduciary** – *These funds account for resources that are required to be held in trust capacity for its members and beneficiaries or as an agent for individuals, private organizations, other governmental units and/or Funds. They are accounted for using the modified accrual basis of accounting.*

The table below identifies the various Village funds and the category they apply to.

FUND	GOVERNMENTAL				PROPRIETARY		FIDUCIARY
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Liability Insurance Funds	Investment Trust Funds
General	X						
Motor Fuel Tax		X					
Parks		X					
TIF		X					
General Services				X			
Street Improvement				X			
Northwest Regional Water Reclamation					X		
Water/Sewer					X		
Commuter Parking					X		
Refuse					X		
Insurance						X	
Police Pension							X

# BUDGET PROCESS AND STRUCTURE

## Description of Funds and Fund Structure

### General Fund

The General Fund is the largest operational component of the budget. It is used to account for all activity except those required to be accounted for in another fund. The General Fund is the primary operating fund for all basic municipal operations including police protection, street maintenance, general administration, building construction safety and inspections.

### Motor Fuel Tax (MFT) Fund

The MFT fund is mandated by Illinois state law to be used for Village street improvements. Revenues for the MFT fund come from State shared gasoline tax revenues and are based upon a community's population. Municipalities in Illinois can only use this revenue for road maintenance and improvement programs authorized by the State and the Illinois Department of Transportation (IDOT), which includes an annual audit.

### Parks Fund

The Parks Fund is used to account for Impact Fees from development projects in the Village. Those Impact Fees are used to pay for capital improvements at the seven (7) Village Park locations (Veterans Park, Lake Front Park, Eagle Point Park, Kings Island Park, Round Hill Park, Millennium Park and Lotus Park). Natural Gas Tax receipts and revenue received from the Northwest Regional Water Reclamation Externality Fee are allocated to this account as a means to pay for capital improvement projects in Village parks.

### Tax Increment Financing (TIF) Fund

The TIF Fund is dedicated to redevelopment and economic development opportunities and is used as a method of public financing. The TIF Fund uses future gains in taxes to finance current infrastructure improvements, thereby creating conditions for future gains. Further, this may also increase to value of the surrounding real estate and potential new investments in the Village.

### General Services (GenServ) Fund

The General Services, or GenServ, Fund is a capital improvement fund that is intended to detail expenditures related to capital assets. Capital assets identified in the GenServ Fund are those purchases or projects that result in the acquisition of or addition to a capital asset, which is expected to have a useful life of at least three (3) years and cost at least \$20,000. The intent of the GenServ Fund is to provide a way to monitor expenditures related to specific capital assets such as land, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles and infrastructure, throughout the year.

# BUDGET PROCESS AND STRUCTURE

## Description of Funds and Fund Structure

### Street Improvement Fund

The Street Improvement Fund is a capital improvements fund intended to detail expenditures related to road resurfacing and infrastructure improvement projects, such as curb and gutter, stormwater drainage and road reconstruction. Revenue received from the Electric Utility Tax and Vehicle Stickers will be used to ensure future repairs and improvements.

### Northwest Regional Water Reclamation Fund

The Northwest Regional Water Reclamation Fund (NW Region) is an enterprise fund that serves eleven (11) regional municipalities and taxing bodies. The NW Region fund facilitates the collection, treatment and distribution of wastewater from the regional areas. The primary revenues in this fund come from connection fees from the regional taxing bodies.

### Water and Sewer Fund

The Water and Sewer Fund is an enterprise fund that functions as an independent business where user fees and charges should be sufficient to pay all operating expenses associated with the provision of service. This fund provides the production, delivery and treatment of drinking water; and the collection, treatment and disposal of wastewater. Primary revenues in the Water and Sewer Fund are user fees and charges, as established by the Village Board. Water usage can fluctuate based upon weather conditions and conservation efforts.

### Commuter Parking Fund

This fund accounts for all revenues and expenditures associated with the operation and maintenance of the commuter parking lots that are used by Metra commuters.

### Refuse (Garbage) Fund

The Refuse Fund is a special revenue fund that pays for solid waste collection and recycling services for residents residing within the Village. All residential customers are charged a monthly fee for refuse and recycling services, which appears on their bi-monthly utility bill. The Village then pays one bill each month to the current refuse provider (Waste Management).

### Insurance Fund

The Insurance Fund is a special revenue fund that pays for premiums associated with workers compensation and liability insurance, with the exception of the enterprise funds. Premiums associated with those insurance costs are budgeted in their respective funds.

# BUDGET PROCESS AND STRUCTURE

## Description of Funds and Fund Structure

### Police Pension Fund

The Police Pension Fund is a proprietary fund that accounts for the accumulation of resources to be used for disability and retirement annuity payments to sworn members of the Police Department covered by the plan in accordance with rules and regulations of the fund, as established by the Pension Division of the Illinois Department of Insurance. Revenues are generated by interest income, employee contributions and annual property tax levies.

# FINANCIAL OVERVIEW

## Revenue Trends and Projections

During the budget process, each revenue account is reviewed and analyzed in order to establish an accurate basis for the next fiscal year's budgeted revenues. Factors such as the Illinois Municipal League, the current economic climate of the state and the federal government, historical data and future development projects are all taken into consideration when forecasting revenues. The following revenue descriptions and trends are provided only for the major revenue sources.

### PROPERTY TAX

The Village of Fox Lake levies property taxes within two counties, Lake and McHenry. The Village Board approves a tax levy in December of each year and the following year, the Lake County and McHenry County Clerk's Office collects and remits the funds to the Village. Property taxes are the one of the largest source of revenue for the Village, comprising almost 20% of General Fund revenue.

#### PROPERTY TAX HISTORY

The property tax rate is applied to the homeowner's property's assessed valuation. The amount of the property tax rate and the assessed valuation of the homeowner's property determine the amount of money a homeowner in Fox Lake pays to the Village and various other taxing agencies. The following chart depicts the Village's Equalized Assessed Valuation (EAV) history.

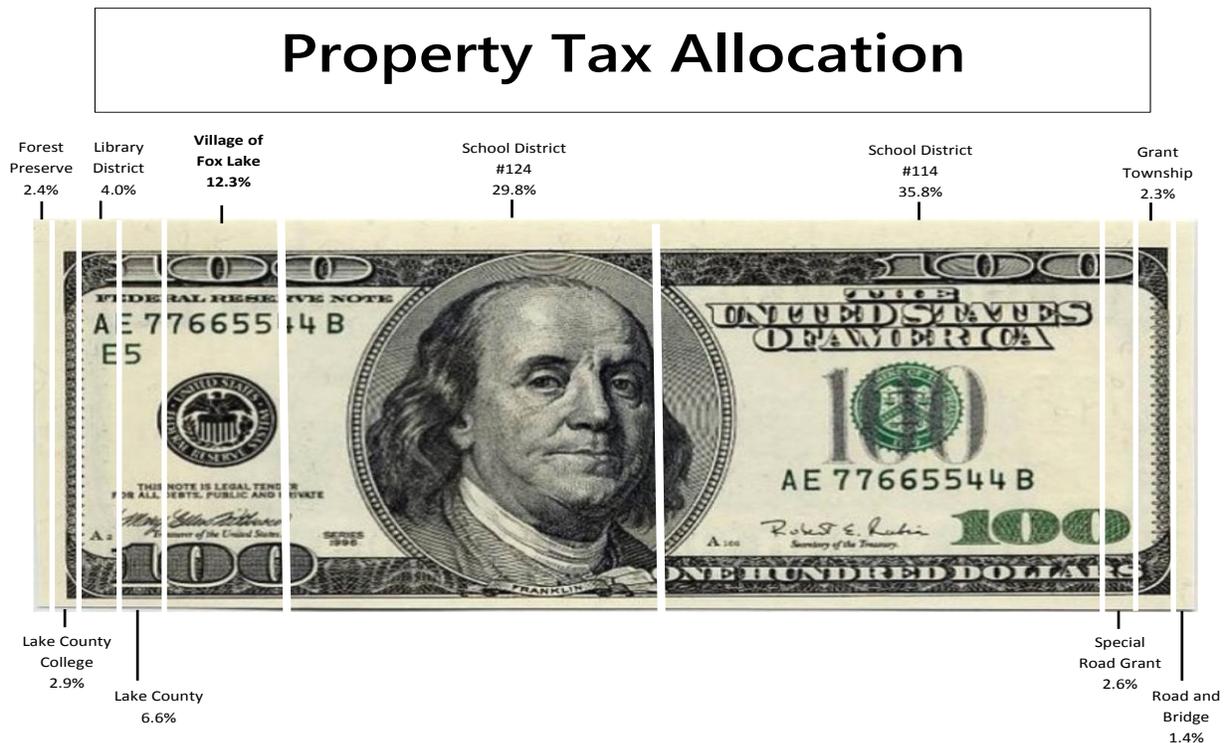
Tax Year	Lake County EAV	McHenry County EAV	Total EAV	% Change
2013	\$242,597,925	\$15,114,517	\$257,712,442	(10.05%)
2012	\$270,432,021	\$16,086,036	\$286,518,057	(10.17%)
2011	\$301,103,884	\$17,848,466	\$318,952,350	(9.2%)
2010	\$329,351,168	\$21,965,326	\$351,316,494	(4.1%)
2009	\$344,327,343	\$22,015,077	\$366,342,240	(0.14%)
2008	\$349,927,999	\$21,455,079	\$371,383,078	5.4%
2007	\$332,641,751	\$19,612,994	\$352,254,745	8.6%
2006	\$307,016,506	\$17,310,201	\$324,326,710	10.4%

A homeowner's real estate tax bill includes taxes that are paid to numerous taxing districts that provide various services and functions. The Village of Fox Lake is one of 10 governmental taxing agencies that appear on a homeowner's real estate tax bill.

# FINANCIAL OVERVIEW

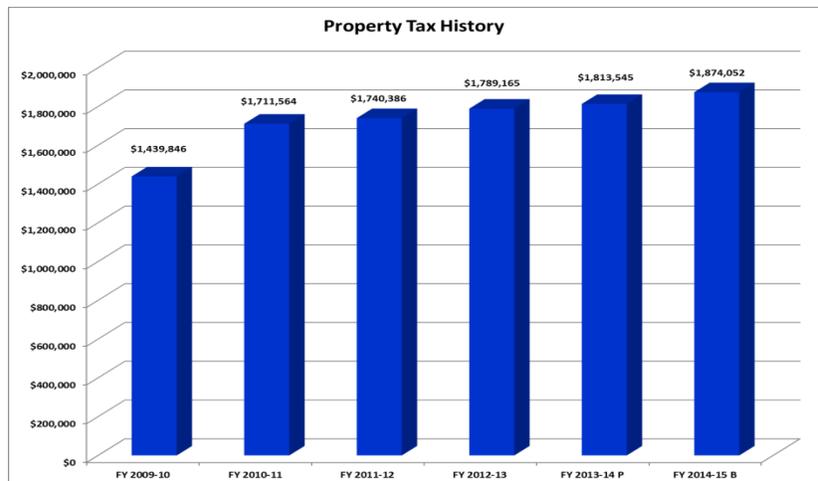
## Revenue Trends and Projections

Since the Village is a non-home rule municipality, property tax increases are limited by a property tax cap, which is the lesser of 5% or the increase in the Consumer Price Index (CPI) for the previous year. As depicted in the graph below, property tax is spread amongst various Village services, including public safety and retirement costs.



## PROPERTY TAX HISTORY

Fiscal Year	Amount	% Change
2009-10	\$1,439,846	8.2%
2010-11	\$1,711,564	18.9%
2011-12	\$1,740,386	1.7%
2012-13	\$1,789,165	2.8%
2013-14 P	\$1,813,545	1.4%
2014-15 B	\$1,874,052	3.3%



# FINANCIAL OVERVIEW

## Revenue Trends and Projections

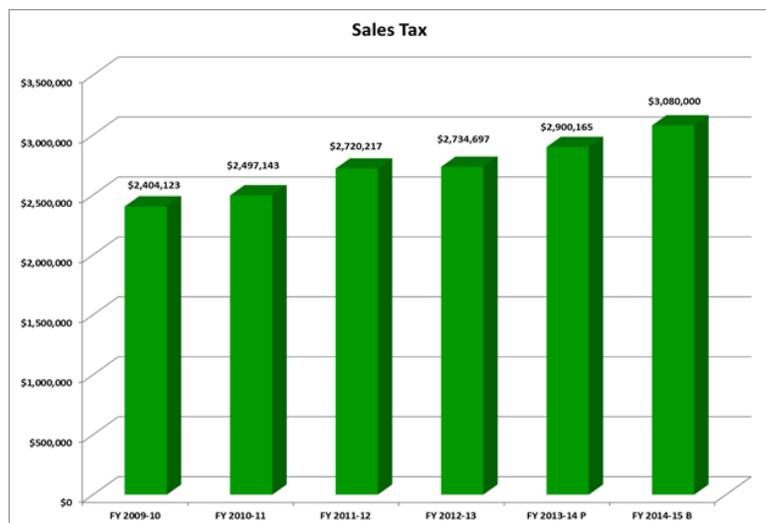
### SALES TAX

Sales tax is one of the Village's many elastic revenues, which denotes that it is responsive to changes in the economy. Sales tax receipts are subject to numerous variations such as market conditions, unemployment rate and neighboring community retailers. The Village of Fox Lake receives one cent (\$0.01) for each dollar of retail sales. All sales tax revenue is allocated to the General Fund to support the Village's operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly. The largest sales tax generators in the Village are Menards, Thornton's, auto dealerships (Fox Lake Toyota, Ray Chevrolet and Ray Suzuki) grocery stores (Val's Fresh Market and Jewel/Osco).

The FY 2014-15 Budget anticipates \$3.08 million in sales tax revenue, which is a 6.5% decrease over the FY 2013-14 Budget of \$3.28 million. The decrease in budgeted sales tax revenue is attributed to the closing of Dominick's in 2013 and less than anticipated tax receipts. Since sales tax is the largest source of revenue to the General Fund, small percentage variations in budgeted versus actual receipts are often the difference between a surplus and deficit in the fund. For that reason, staff pays particularly close attention to monthly receipts and changes in trends.

### SALES TAX HISTORY

Fiscal Year	Amount	% Change
2009-10	\$2,404,123	-6.7%
2010-11	\$2,497,143	3.9%
2011-12	\$2,720,217	8.9%
2012-13	\$2,734,697	0.5%
2013-14 P	\$2,900,165	6.1%
2014-15 B	\$3,080,000	6.2%



# FINANCIAL OVERVIEW

## Revenue Trends and Projections

### INCOME AND LOCAL USE TAX

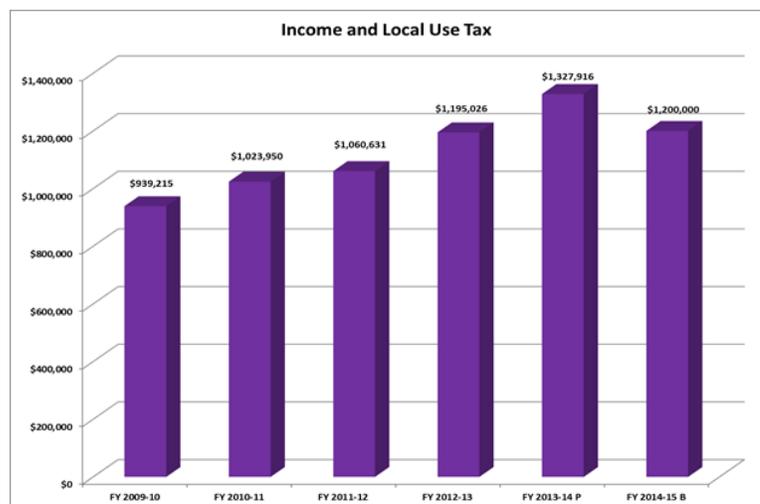
The Village receives a pro rata allocation of Income Tax from the State of Illinois based on 5% of net personal and corporate income. This tax is imposed on every individual, corporation, trust and estate earning or receiving income in the State of Illinois. There is a perennial concern that the Illinois legislature will reduce the amount remitted to municipalities to address state budget deficits. The Use Tax is a form of sales tax designed to distribute the tax burden fairly among consumers and assures fair competition between in-state and out-of-state businesses. The tax is owed on goods purchased out of Illinois and brought into the state. Both Income Tax and Use Tax are considered elastic revenues.

Based on data provided by the Illinois Municipal League (IML), the FY 2014-15 Income Tax budget is \$1,030,000 (\$97.36 per capita) and Use Tax is budgeted at \$170,000 (\$16.07 per capita). Collectively, Income and Use tax are budgeted at \$1.2 million, which is an increase of 32.3% increase over the FY 2013-14 Budget of \$906,500. Part of the reason for this sizeable uptick in revenue forecast is associated with Income and Use Tax receipts projected to end FY 2013-14 at \$1.3 million.

As of May 1, 2014, the State of Illinois is currently three (3) months behind in its income tax receipt payments due to the Village. This delay can have a significant impact on Village cash flows and budget projections, as well as long-term financial planning.

### INCOME AND LOCAL USE TAX HISTORY

Fiscal Year	Amount	% Change
2009-10	\$939,215	-24.0%
2010-11	\$1,023,950	9.0%
2011-12	\$1,060,631	3.6%
2012-13	\$1,195,026	12.7%
2013-14 P	\$1,327,916	11.1%
2014-15 B	\$1,200,000	-9.6%



# FINANCIAL OVERVIEW

## Revenue Trends and Projections

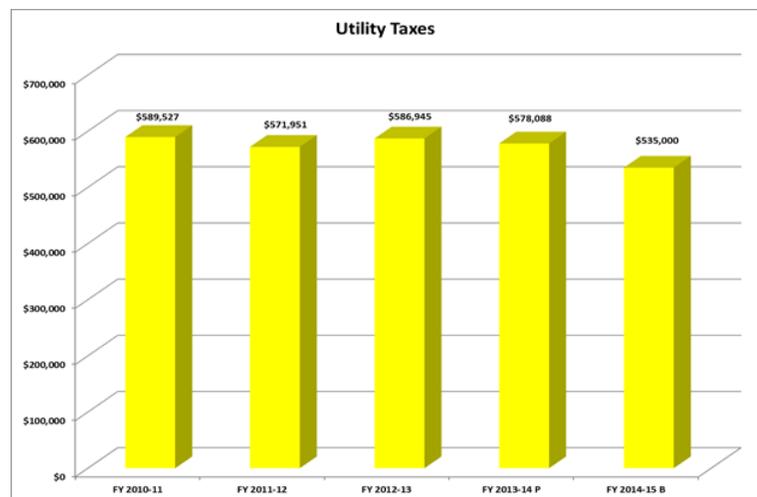
### UTILITY TAX

Beginning in 2010, the Village levies taxes on the use of natural gas and electricity. The amount levied for electricity usage is the maximum amount allowed by state statute and is based on a sliding scale that averages \$0.05 kilowatts per hour. The amount levied for natural gas usage is currently at a rate of 5% of gross tax receipts. Payments for the taxes on natural gas and electricity are made directly to the Village every month by the utility companies; Nicor for natural gas and Exelon, the parent company of ComEd for electricity. Beginning with the FY 2014-15 Budget, revenue from the Utility Taxes are being allocated to the Street Improvement Fund and Parks Fund to provide an annual revenue stream for capital improvements in those funds.

Since both electricity and natural gas use taxes are based on unit pricing, or usage, there is no fluctuation due to commodity pricing. Weather conditions are the primary reason for changes in revenue, but as more attention is given to energy efficient technologies this revenue source has the potential to decrease in future years.

### UTILITY TAX HISTORY

Fiscal Year	Amount	% Change
2010-11	\$589,527	100.0%
2011-12	\$571,951	-3.0%
2012-13	\$586,945	2.6%
2013-14 P	\$578,088	-1.5%
2014-15 B	\$535,000	-7.5%



*Note: The Village implemented a tax on Natural Gas and Electricity in 2010.*

# FINANCIAL OVERVIEW

## Revenue Trends and Projections

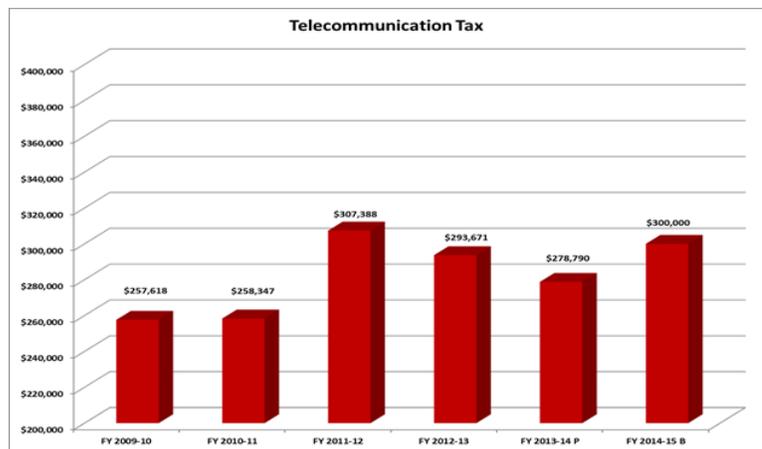
### TELECOMMUNICATION TAX

In January 2003, the State of Illinois began collecting telecommunications tax on behalf of all municipalities that levied a tax and since then, they have remitted it to the Village on a monthly basis. The Village levies a 4.75% tax on telephones, cellular phones, fax machines and similar services. Unlike Utility Taxes which is calculated on a usage basis, revenue from the Telecommunication Tax is based on gross charges.

Telecommunications companies pay all taxes to the State of Illinois and the State remits the appropriate amounts to the Village on a monthly basis. Telecommunication tax receipts have been declining partly due to a federal government decision to exempt DSL service (used to provide internet access) from the tax, as well as trends in the landline and cellular phone industries that have resulted in free long distance service for many customers and no roaming charges

### TELECOMMUNICATION TAX HISTORY

Fiscal Year	Amount	% Change
2009-10	\$257,618	-7.2%
2010-11	\$258,347	0.3%
2011-12	\$307,388	19.0%
2012-13	\$293,671	-4.5%
2013-14 P	\$278,790	-5.1%
2014-15 B	\$300,000	7.6%



# FINANCIAL OVERVIEW

## Revenue Trends and Projections

### VIDEO GAMING REVENUE

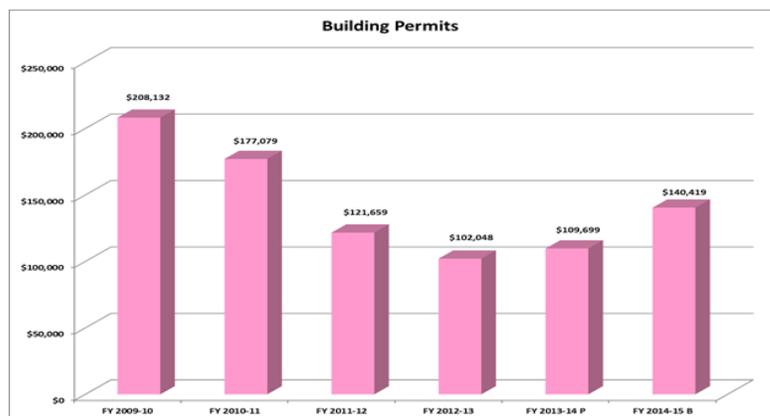
In July 2009, the State of Illinois passed the Video Gaming Act, which allows municipalities to issue licenses for certain business owners who choose to install video game machines in their establishment. The Village passed an ordinance in June 2012 allowing video gaming within the corporate limits. Receipts from the first month of video gaming operations yielded \$1,332 in revenue. Due to the uncertainty of the new revenue source, the Village budgeted a conservative \$12,000 for the FY 2013-14 Budget. Actual receipts received from video gaming during FY 2013-14 are projected to total \$154,000. Due to the unprecedented popularity of video gaming and the consistent increase in revenue each month during FY 2013-14, the Village has budgeted \$140,000 in FY 2014-15.

### BUILDING REVENUE AND FEES

Building revenue and fees for permits are budgeted conservatively as a significant percentage of this revenue is considered non-recurring and is reliant upon economic conditions. Several new projects are anticipated to be finalized or start during FY 2014-15, including a new Assisted Living Facility, Ace Hardware and several miscellaneous residential projects. Additional revenue is anticipated to be collected in the form of improvements to existing structures.

### BUILDING PERMIT FEE HISTORY

Fiscal Year	Amount	% Change
2009-10	\$208,132	39.0'
2010-11	\$177,079	-14.9'
2011-12	\$121,659	-31.3'
2012-13	\$102,048	-16.1'
2013-14 P	\$109,699	7.5'
2014-15 B	\$140,419	28.0'



# FINANCIAL OVERVIEW

## Revenue Trends and Projections

### MOTOR FUEL TAX

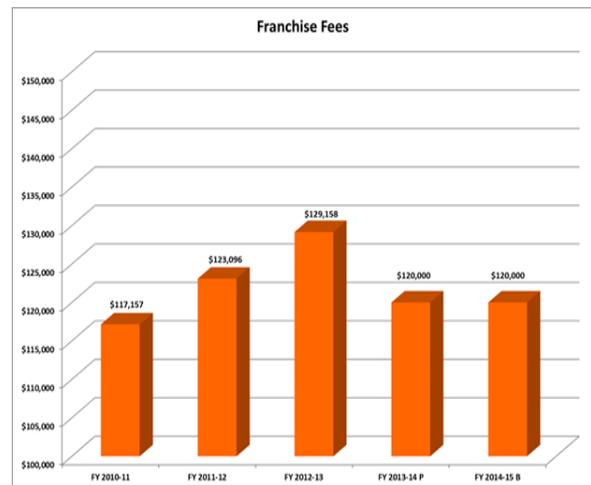
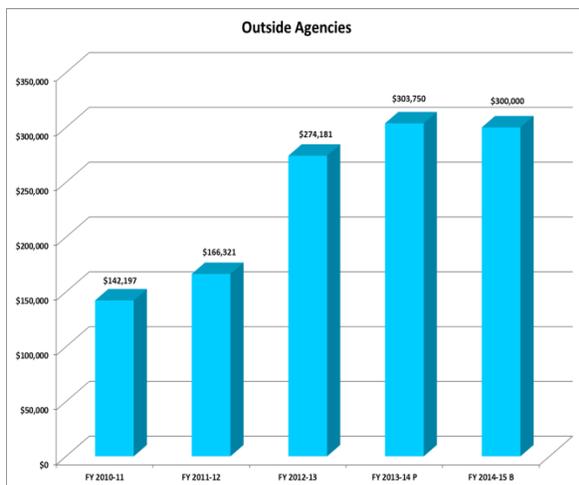
The Village receives monthly distributions from the State of Illinois for Motor Fuel Tax (MFT) revenues. The revenues are derived from a State-imposed 19 cent per gallon tax on gasoline and a 21.5 cent per gallon tax on diesel fuel. A portion of this tax revenue is allocated to all municipalities in the State based on their total population as a percentage of the total municipal state population. Municipalities may only use this revenue for road maintenance and improvements programs authorized by the State and Illinois Department of Transportation (IDOT) and are subject to an annual audit by IDOT.

Changes in motor fuel tax receipts do not have a direct correlation with motor fuel prices, because it is a flat tax, calculated on a per-gallon basis, not a price basis. Therefore, price increases or decreases at the pump do not necessarily correspond to an increase or decrease in motor fuel tax receipts. Elevated fuel costs, alternative energy and flexible work schedules allowing more employees to telecommute or work from home will continue to impact growth in this revenue source.

### OUTSIDE AGENCIES & FRANCHISE FEES

Revenue from outside agencies is collected through services provided by the Village of Fox Lake, such as dispatch and vehicle repairs and maintenance, to other area municipalities and units of government. Franchise fees include those receipts received from companies such as Comcast for cable and internet services.

### OUTSIDE AGENCIES & FRANCHISE FEE HISTORY



# FINANCIAL OVERVIEW

## Revenue Trends and Projections

Fiscal Year	Amount	% Change
2009-10	\$268,728	-40.9%
2010-11	\$142,197	-47.1%
2011-12	\$166,321	17.0%
2012-13	\$274,181	64.9%
2013-14 P	\$303,750	10.8%
2014-15 B	\$300,000	-1.2%

Fiscal Year	Amount	% Change
2009-10	\$131,464	27.5%
2010-11	\$117,157	-10.9%
2011-12	\$123,096	5.1%
2012-13	\$129,158	4.9%
2013-14 P	\$120,000	-7.1%
2014-15 B	\$120,000	0.0%

### WATER AND SEWER FEES

The Village currently owns and operates two separate sewer and water systems, the larger system is referred to as the South System and the smaller system is referred to as the North System. Collectively, the Village's water systems supply between 500,000 to 1,000,000 gallons of potable water per day for over 5,000 Village customers. Revenue for FY 2014-15 is based on selling 235 million gallons of water, with a new sewer and water rate structure in place. In 2013, a sewer and water rate study was finalized that evaluated current operational costs and capital improvement needs. The results of the rate study indicated that adjustments to the Village's billing structure were necessary to continue to pay for water and sewer infrastructure improvements. The following tables reflect the new rate structure, implemented during FY 2013-14.

<b>New Billing South System</b>					
Service	0 Gallons	1000 Gal.	5000 Gal.	10000 Gal.	15000 Gal.
Local Sewer	41.8	44.9	57.3	72.8	88.3
Regional Sewer	33.5	33.5	33.5	33.5	33.5
Water	41.8	44.9	57.3	72.8	88.3
<b>Total:</b>	<b>117.1</b>	<b>123.3</b>	<b>148.1</b>	<b>179.1</b>	<b>210.1</b>

<b>New Billing North System</b>					
Service	0 Gallons	1000 Gal.	5000 Gal.	10000 Gal.	15000 Gal.
Local Sewer	41.8	44.9	57.3	72.8	88.3
Water	41.8	44.9	57.3	72.8	88.3
<b>Total:</b>	<b>83.6</b>	<b>89.8</b>	<b>114.6</b>	<b>145.6</b>	<b>176.6</b>

# FINANCIAL OVERVIEW

## Revenue Trends and Projections

Total revenue for FY 2014-15 is budgeted at \$4,234,575 million which is \$461,961 less than budgeted expenditures of \$4,696,536. Approximately \$2.5 million is budgeted for operational expenses. Capital expenditures are budgeted at \$5.2 million, which includes a \$3.19 million loan from the Illinois Environmental Protection Agency (IEPA) for the construction of a new water tower. Revenue from the Sewer and Water Fund is also used for approximately \$500,000 in existing debt service obligations.

### REGIONAL SEWERAGE FEES

Sewer fees received from Lake County for the Northwest Regional Water Reclamation Facility are another large source of revenue, accounting for more than \$5.1 million in revenues.

### OTHER MAJOR REVENUES

The above information highlights the major revenue sources of the Village. Other revenue sources such as Charges for Services, Administrative Charge and Police Fines and Forfeitures, are projected to be in-line with inflation or other economic trends. These revenues combined were budgeted at \$1.4 million for FY 2013-14 and are now projected to slightly increase to \$1.47 million in FY 2014-15.

# FINANCIAL OVERVIEW

## Revenue Trends and Projections

VILLAGE OF FOX LAKE  
FY 2014-2015 BUDGET  
REVENUE HISTORY BY FUND - ALL FUNDS

Revenues	Actual/Audit FY 2011-12	Actual/Audit FY 2012-13	Budget FY 2013-14	Year-End Projection FY 2013-14	Proposed Budget FY 2014-15
<b>GENERAL FUND</b>					
Taxes	\$ 5,640,212	\$ 5,716,865	\$ 6,059,804	\$ 6,192,085	\$ 6,302,613
Licenses & Permits	\$ 1,588,950	\$ 1,686,765	\$ 1,668,661	\$ 1,693,161	\$ 1,062,169
Intergovernmental Revenue	\$ 308,824	\$ 540,216	\$ 487,296	\$ 371,040	\$ 115,721
Charges for Service	\$ 193,888	\$ 225,608	\$ 169,600	\$ 203,099	\$ 194,000
Fines & Forfeitures	\$ 376,494	\$ 370,015	\$ 373,500	\$ 310,883	\$ 380,500
Miscellaneous	\$ 1,051,114	\$ 1,190,032	\$ 1,149,427	\$ 1,120,784	\$ 1,202,739
Non-Operating Revenue	\$ 1,825,638	\$ -	\$ -	\$ -	\$ -
<b>GENERAL FUND</b>	<b>\$ 10,985,120</b>	<b>\$ 9,729,502</b>	<b>\$ 9,908,288</b>	<b>\$ 9,891,052</b>	<b>\$ 9,257,742</b>
<b>GENERAL SERVICES - CIP</b>					
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Income	\$ -	\$ -	\$ -	\$ -	\$ 223,019
<b>GENERAL SERVICES - CIP</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 223,019</b>
<b>MFT FUND</b>					
Intergovernmental Revenue	\$ 316,313	\$ 444,434	\$ 335,000	\$ 428,031	\$ 360,160
Interest Income	\$ 307	\$ 178	\$ -	\$ 54	\$ -
Miscellaneous	\$ 55,647	\$ -	\$ 8,200	\$ 8,200	\$ 10,400
<b>MFT FUND</b>	<b>\$ 372,267</b>	<b>\$ 444,612</b>	<b>\$ 343,200</b>	<b>\$ 436,285</b>	<b>\$ 370,560</b>
<b>STREET IMPROVEMENTS - CIP</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 530,000
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Income	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
<b>STREET IMPROVEMENTS - CIP</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,530,000</b>
<b>TIF FUND</b>					
Taxes	\$ 46,158	\$ 42,944	\$ 35,000	\$ 37,505	\$ 37,000
Interest Income	\$ 3	\$ -	\$ -	\$ -	\$ -
<b>TIF FUND</b>	<b>\$ 46,161</b>	<b>\$ 42,944</b>	<b>\$ 35,000</b>	<b>\$ 37,505</b>	<b>\$ 37,000</b>
<b>PARKS FUND</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 105,000
Intergovernmental Revenue	\$ 2,000	\$ 4,000	\$ 3,000	\$ 4,000	\$ 36,000
Miscellaneous	\$ 1,524	\$ -	\$ 250	\$ -	\$ 208,000
Non-Operating Revenue	\$ 106,141	\$ 33,035	\$ -	\$ 82,284	\$ -
<b>PARKS FUND</b>	<b>\$ 109,665</b>	<b>\$ 37,035</b>	<b>\$ 3,250</b>	<b>\$ 86,284</b>	<b>\$ 349,000</b>
<b>INSURANCE FUND</b>					
Taxes	\$ 323,533	\$ 331,485	\$ 342,207	\$ 334,195	\$ 358,470
Miscellaneous	\$ -	\$ 2,824	\$ -	\$ 47,344	\$ -
<b>INSURANCE FUND</b>	<b>\$ 323,533</b>	<b>\$ 334,309</b>	<b>\$ 342,207</b>	<b>\$ 381,539</b>	<b>\$ 358,470</b>

# FINANCIAL OVERVIEW

## Revenue Trends and Projections

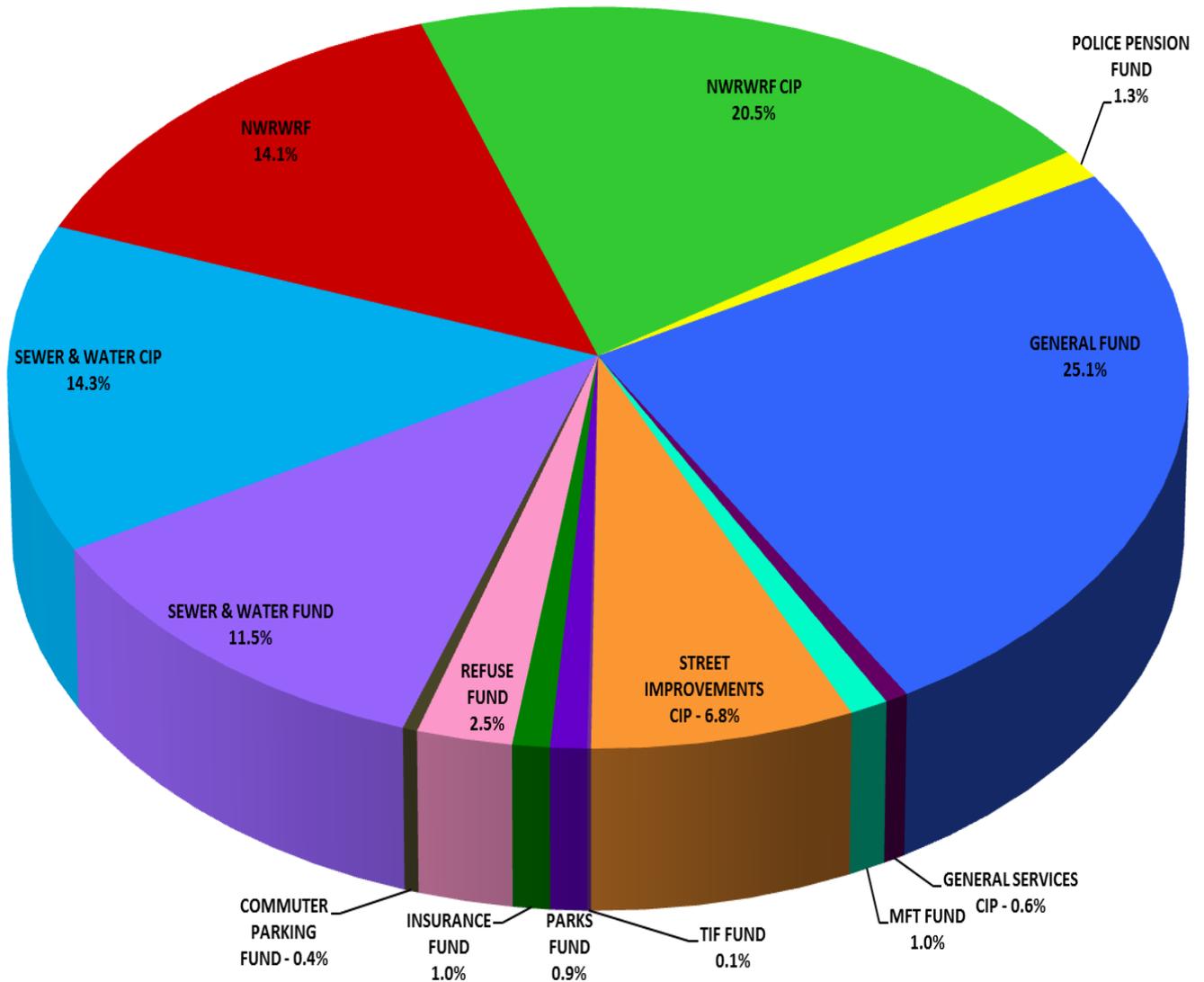
VILLAGE OF FOX LAKE  
FY 2014-2015 BUDGET  
REVENUE HISTORY BY FUND - ALL FUNDS

Revenues	Actual/Audit FY 2011-12	Actual/Audit FY 2012-13	Budget FY 2013-14	Year-End Projection FY 2013-14	Proposed Budget FY 2014-15
<b>REFUSE FUND</b>					
Charges for Service	\$ 730,875	\$ 923,053	\$ 830,847	\$ 863,560	\$ 907,100
Miscellaneous Income	\$ 23,825	\$ 11,402	\$ 14,450	\$ 7,152	\$ 10,000
<b>REFUSE FUND</b>	<b>\$ 754,700</b>	<b>\$ 934,455</b>	<b>\$ 845,297</b>	<b>\$ 870,712</b>	<b>\$ 917,100</b>
<b>COMMUTER PARKING FUND</b>					
Charges for Service	\$ 143,450	\$ 133,278	\$ 139,550	\$ 130,627	\$ 135,000
Fines & Forfeitures	\$ 6,660	\$ 4,855	\$ 5,000	\$ 4,349	\$ 5,000
Interest Income	\$ 34	\$ 63	\$ -	\$ 2	\$ -
Miscellaneous	\$ 177	\$ 277	\$ -	\$ -	\$ -
<b>COMMUTER PARKING FUND</b>	<b>\$ 150,321</b>	<b>\$ 138,473</b>	<b>\$ 144,550</b>	<b>\$ 134,978</b>	<b>\$ 140,000</b>
<b>SEWER &amp; WATER FUND</b>					
Charges for Service	\$ 2,622,725	\$ 2,629,723	\$ 4,441,031	\$ 3,069,403	\$ 4,132,075
Interest Income	\$ 2,582	\$ 2,021	\$ 2,500	\$ 1,152	\$ 2,500
Miscellaneous	\$ 919	\$ 12,332	\$ 5,000	\$ 1,702	\$ 7,000
Non-Operating Income	\$ -	\$ 10,100	\$ 2,000	\$ 90,000	\$ 93,000
<b>SEWER &amp; WATER FUND</b>	<b>\$ 2,626,226</b>	<b>\$ 2,654,176</b>	<b>\$ 4,450,531</b>	<b>\$ 3,162,256</b>	<b>\$ 4,234,575</b>
<b>SEWER &amp; WATER - CIP</b>					
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ 1,391,400
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Income	\$ -	\$ -	\$ -	\$ -	\$ 3,893,000
<b>SEWER &amp; WATER - CIP</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,284,400</b>
<b>NWRWRF</b>					
Charges for Service	\$ 5,302,428	\$ 5,615,488	\$ 5,274,500	\$ 5,143,350	\$ 5,141,000
Fines & Forfeitures	\$ 2,450	\$ 16,371	\$ 15,000	\$ 17,000	\$ 16,000
Interest Income	\$ 28,423	\$ 56,059	\$ 67,000	\$ 16,600	\$ 23,000
Miscellaneous	\$ 9,605	\$ 22,333	\$ -	\$ 10,000	\$ 11,800
Non-Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NWRWRF</b>	<b>\$ 5,342,906</b>	<b>\$ 5,710,251</b>	<b>\$ 5,356,500</b>	<b>\$ 5,186,950</b>	<b>\$ 5,191,800</b>
<b>NWRWRF - CIP</b>					
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ 370,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Income	\$ -	\$ -	\$ -	\$ -	\$ 7,200,000
<b>NWRWRF - CIP</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,570,000</b>
<b>POLICE PENSION FUND</b>					
Taxes	\$ 1,574,559	\$ 941,787	\$ 458,000	\$ 449,131	\$ 484,136
<b>POLICE PENSION FUND</b>	<b>\$ 1,574,559</b>	<b>\$ 941,787</b>	<b>\$ 458,000</b>	<b>\$ 449,131</b>	<b>\$ 484,136</b>
<b>TOTAL ALL FUNDS REVENUE</b>	<b>\$22,285,458</b>	<b>\$20,967,544</b>	<b>\$21,886,823</b>	<b>\$20,636,692</b>	<b>\$36,947,802</b>

# FINANCIAL OVERVIEW

## Revenue Trends and Projections

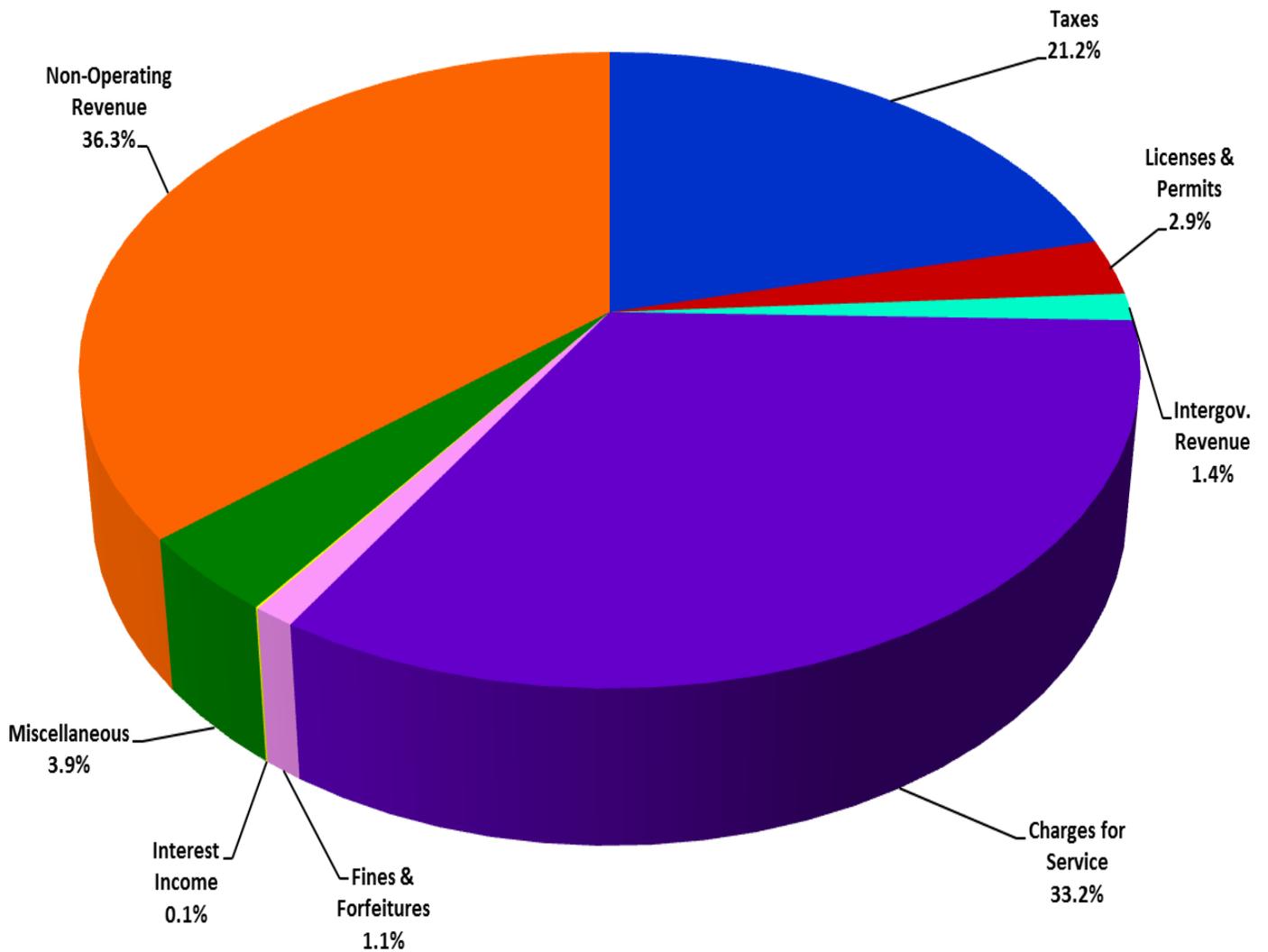
ALL FUNDS REVENUES  
By Fund  
FY 2014-15 Budget - \$36,947,802



# FINANCIAL OVERVIEW

## Revenue Trends and Projections

ALL FUNDS REVENUE  
By Type  
FY 2014-15 Budget - \$36,947,802



# FINANCIAL OVERVIEW

## Expenditure Trends and Projections

**VILLAGE OF FOX LAKE  
FY 2014-2015 BUDGET  
EXPENDITURE HISTORY - ALL FUNDS**

	Actual/Audit 2011-2012	Actual/Audit 2012-2013	Budget 2013-2014	Year-End Projected 2013-2014	Proposed Budget 2014-2015
<b>GENERAL FUND</b>					
Personnel/Benefits	\$ -	\$ -	\$ 5,512,191	\$ 5,618,599	\$ 5,657,551
Contractual Services	\$ -	\$ -	\$ 1,485,428	\$ 1,382,511	\$ 1,376,285
Commodities/Supplies	Audit	Audit	\$ 1,260,582	\$ 1,153,284	\$ 1,207,513
Capital Outlays	\$ -	\$ -	\$ 245,082	\$ 209,442	\$ 185,750
Other	\$ 4,946,270	\$ 5,209,859	\$ 1,300,390	\$ 1,590,646	\$ 607,624
Transfer	\$ 1,008,704	\$ 1,152,724	\$ -	\$ 82,284	\$ 223,019
<b>Total General Fund</b>	<b>\$ 5,954,974</b>	<b>\$ 6,362,583</b>	<b>\$ 9,803,671</b>	<b>\$ 10,036,767</b>	<b>\$ 9,257,742</b>
<b>GENERAL SERVICES CIP</b>					
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 212,000
<b>Total General Services CIP</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 212,000</b>
<b>STREET IMPROVEMENTS CIP</b>					
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 790,282
Other	\$ -	\$ -	\$ -	\$ -	\$ 18,537
<b>Total Street Improvements CIP</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 808,819</b>
<b>MFT FUND</b>					
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 17,927	\$ 24,941	\$ 65,000	\$ 53,683	\$ 172,960
Commodities/Supplies	\$ 52,418	\$ 92,364	\$ 175,000	\$ 168,843	\$ 175,000
Capital Outlays	\$ 193,186	\$ 183,571	\$ 95,000	\$ 103,191	\$ 129,600
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total MFT Fund</b>	<b>\$ 263,531</b>	<b>\$ 300,876</b>	<b>\$ 335,000</b>	<b>\$ 325,717</b>	<b>\$ 477,560</b>
<b>TIF FUND</b>					
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 1,349	\$ 1,920	\$ 5,000	\$ 2,050	\$ 5,000
Commodities/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total TIF Fund</b>	<b>\$ 1,349</b>	<b>\$ 1,920</b>	<b>\$ 5,000</b>	<b>\$ 2,050</b>	<b>\$ 5,000</b>
<b>PARK IMPROVEMENT FUND</b>					
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ 180,000
Other	\$ 157,184	\$ 38,083	\$ 86,790	\$ 77,463	\$ 112,144
<b>Total Parks Fund</b>	<b>\$ 157,184</b>	<b>\$ 38,083</b>	<b>\$ 86,790</b>	<b>\$ 77,463</b>	<b>\$ 292,144</b>

# FINANCIAL OVERVIEW

## Expenditure Trends and Projections

**VILLAGE OF FOX LAKE  
FY 2014-2015 BUDGET  
EXPENDITURE HISTORY - ALL FUNDS**

	Actual/Audit 2011-2012	Actual/Audit 2012-2013	Budget 2013-2014	Year-End Projected 2013-2014	Proposed Budget 2014-2015
<b>INSURANCE FUND</b>					
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 233,144	\$ 186,799	\$ 215,317	\$ 247,670	\$ 263,331
Commodities/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Insurance Fund</b>	<b>\$ 233,144</b>	<b>\$ 186,799</b>	<b>\$ 215,317</b>	<b>\$ 247,670</b>	<b>\$ 263,331</b>
<b>REFUSE FUND</b>					
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 799,422	\$ 825,726	\$ 834,000	\$ 844,958	\$ 866,900
Commodities/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Refuse Fund</b>	<b>\$ 799,422</b>	<b>\$ 825,726</b>	<b>\$ 834,000</b>	<b>\$ 844,958</b>	<b>\$ 866,900</b>
<b>COMMUTER PARKING FUND</b>					
Personnel/Benefits	\$ 2,947	\$ 5,705	\$ 8,486	\$ 7,788	\$ 6,611
Contractual Services	\$ 67,092	\$ 55,932	\$ 79,634	\$ 105,835	\$ 110,448
Commodities/Supplies	\$ 1,645	\$ 1,128	\$ 3,200	\$ 3,573	\$ 3,200
Capital Outlays	\$ 10,836	\$ -	\$ -	\$ -	\$ -
Other	\$ 80,811	\$ 80,673	\$ 93,222	\$ 65,615	\$ 83,821
<b>Total Commuter Parking Lot Fund</b>	<b>\$ 163,331</b>	<b>\$ 143,438</b>	<b>\$ 184,542</b>	<b>\$ 182,811</b>	<b>\$ 204,080</b>
<b>SEWER &amp; WATER FUND</b>					
Personnel/Benefits	\$ 639,331	\$ 554,062	\$ 893,615	\$ 683,812	\$ 902,148
Contractual Services	\$ 772,459	\$ 765,931	\$ 945,335	\$803,087	\$1,031,137
Commodities/Supplies	\$ 179,923	\$ 166,796	\$ 349,437	\$183,427	\$310,295
Capital Outlays	\$ -	\$ 5,940	\$ 1,731,610	\$312,011	\$34,500
Transfer	\$ -	\$ -	\$ -	\$ 2,667,979	\$ 2,184,400
Other	\$ 990,560	\$ 920,431	\$ 927,721	\$ 685,643	\$ 234,056
<b>Total Sewer &amp; Water Fund</b>	<b>\$ 2,582,273</b>	<b>\$ 2,413,161</b>	<b>\$ 4,847,718</b>	<b>\$ 5,335,958</b>	<b>\$ 4,696,536</b>
<b>SEWER &amp; WATER CIP</b>					
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 4,637,500
Other	\$ -	\$ -	\$ -	\$ -	\$ 594,982
<b>Total Sewer &amp; Water CIP</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,232,482</b>

# FINANCIAL OVERVIEW

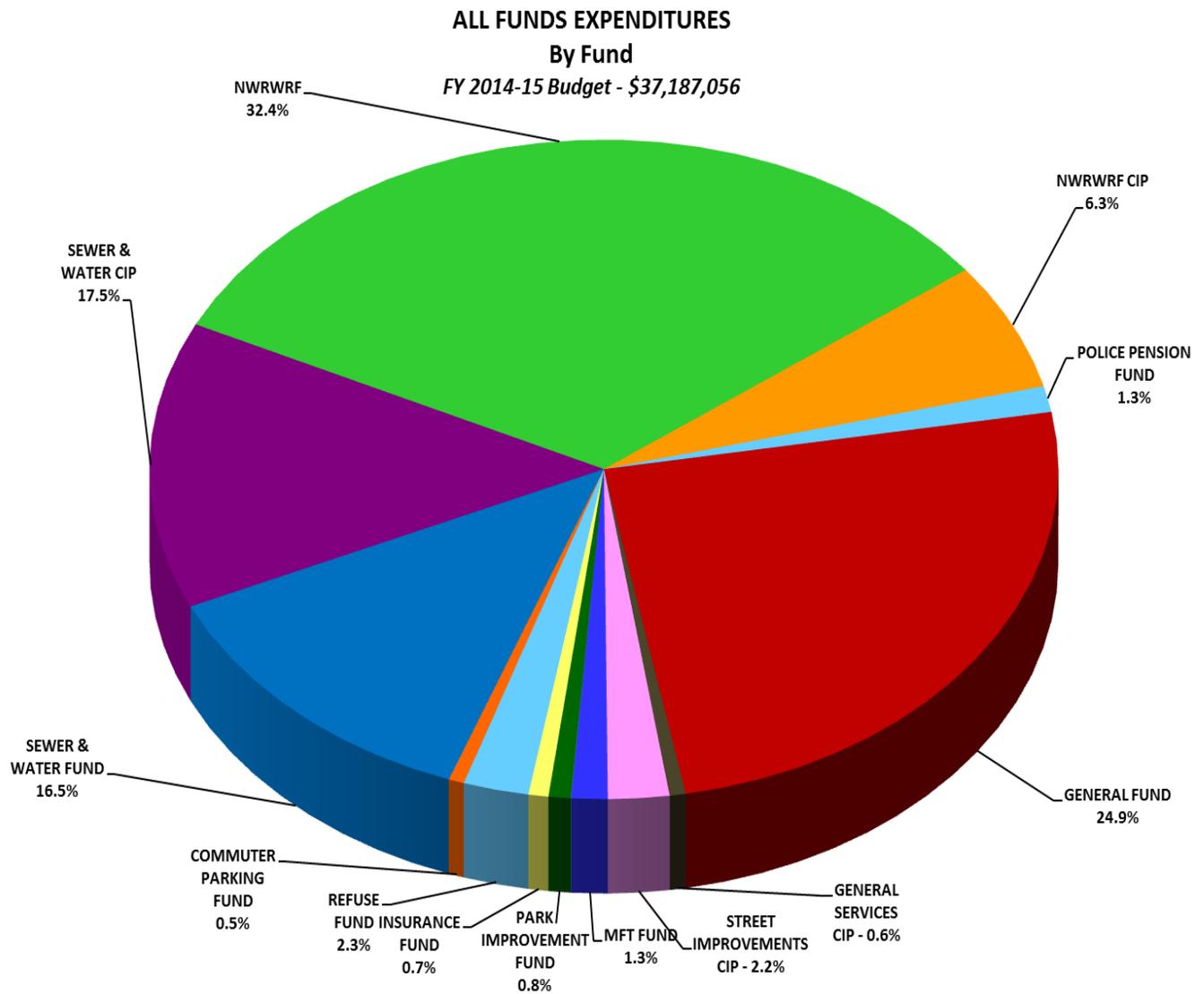
## Expenditure Trends and Projections

**VILLAGE OF FOX LAKE  
FY 2014-2015 BUDGET  
EXPENDITURE HISTORY - ALL FUNDS**

	Actual/Audit 2011-2012	Actual/Audit 2012-2013	Budget 2013-2014	Year-End Projected 2013-2014	Proposed Budget 2014-2015
<b>NWRWRF</b>					
Personnel/Benefits	\$ 1,483,599	\$ 1,521,453	\$ 1,620,530	\$ 1,633,256	\$ 1,691,464
Contractual Services	\$ 1,427,687	\$ 1,243,794	\$ 1,558,684	\$ 1,199,941	\$1,304,446
Commodities/Supplies	\$ 415,783	\$ 553,415	\$ 623,090	\$ 428,830	\$663,225
Capital Outlays	\$ -	\$ -	\$ 3,617,900	\$ 1,390,600	\$33,000
Transfer	\$ -	\$ -	\$ -	\$ -	\$ 7,570,000
Other	\$ 2,211,518	\$ 2,137,905	\$ 735,015	\$ 630,802	\$ 798,171
<b>Total NWRWRF Fund</b>	<b>\$ 5,538,587</b>	<b>\$ 5,456,565</b>	<b>\$ 8,155,221</b>	<b>\$ 5,283,429</b>	<b>\$12,060,306</b>
<b>NWRWRF CIP</b>					
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 2,336,200
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total NWRWRF CIP</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,336,200</b>
<b>POLICE PENSION FUND</b>					
Personnel/Benefits	\$ 392,558	\$ 392,558	\$ 458,000	\$ 458,000	\$ 473,956
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Police Pension Fund</b>	<b>\$ 392,558</b>	<b>\$ 392,558</b>	<b>\$ 458,000</b>	<b>\$ 458,000</b>	<b>\$ 473,956</b>
<b>TOTAL ALL FUNDS EXPENDITURES</b>	<b>\$16,086,353</b>	<b>\$16,121,709</b>	<b>\$24,925,259</b>	<b>\$22,794,823</b>	<b>\$37,187,056</b>

# FINANCIAL OVERVIEW

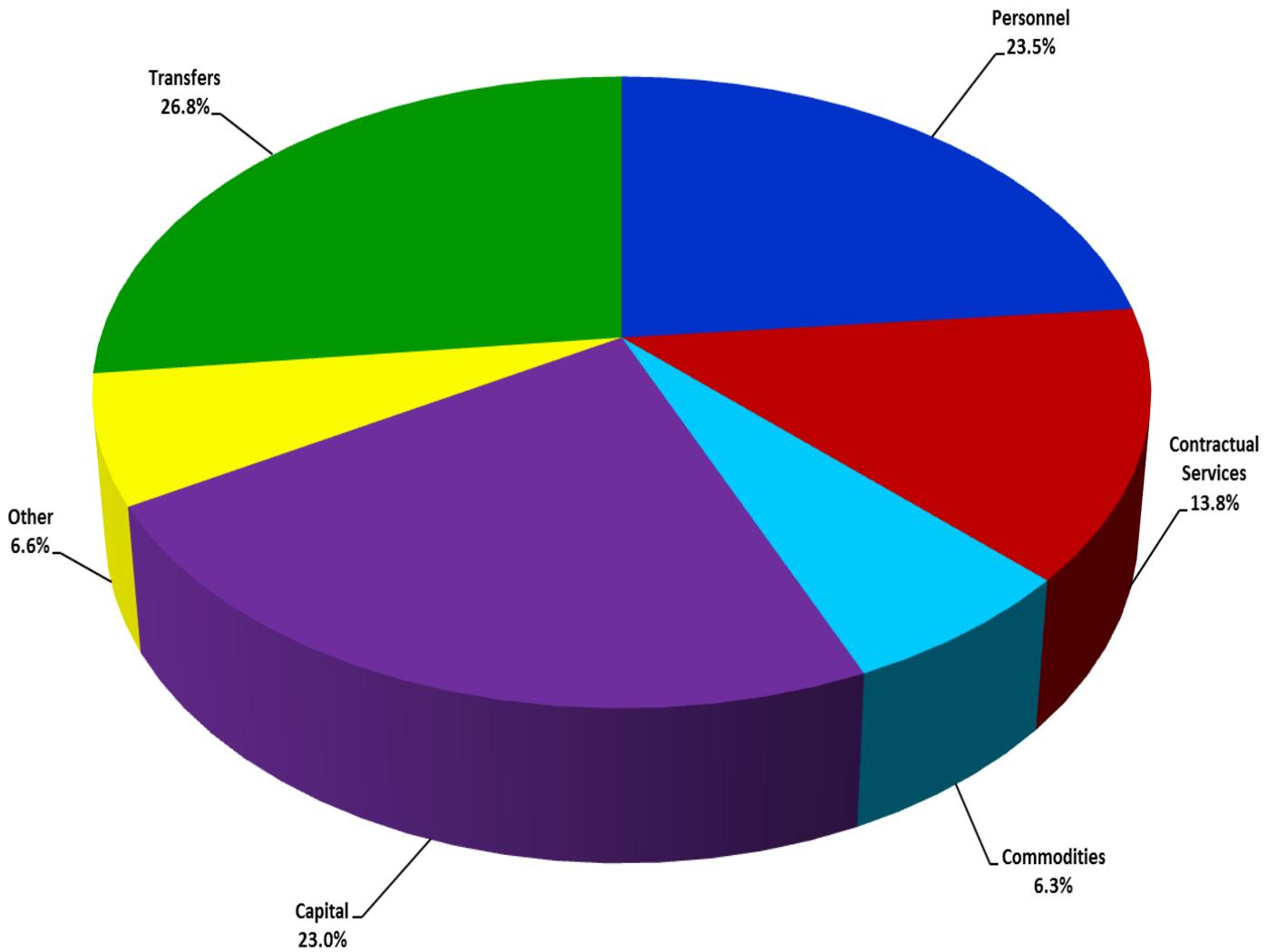
## Expenditure Trends and Projections



# FINANCIAL OVERVIEW

## Expenditure Trends and Projections

ALL FUNDS EXPENDITURES  
By Category  
FY 2014-15 BUDGET - \$37,187,056



# FINANCIAL OVERVIEW

## Staffing Summary

FY 2014-15 Budget  
Personnel Projection Datasheet

	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Projection	FY 2014-15 Proposed
<b>ADMINISTRATION</b>					
Village Administrator	1.0	1.0	1.0	1.0	1.0
Associate Village Administrator		1.0	1.0	1.0	1.0
Office Manager/Deputy Village Clerk	1.0	1.0	1.0	1.0	1.0
Network Administrator	1.0	1.0	1.0	1.0	1.0
Principal Accounting Clerk	1.0	1.0	1.0	1.0	1.0
Utility Billing Specialist	1.0	1.0	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0	1.0	1.0
Clerical Assistant	0.5	0.5	0.5	0.3	0.4
Tech Assistant			0.5		
SCADA/Automation Specialist					0.2
<i>Administration Subtotal</i>	<i>6.5</i>	<i>7.5</i>	<i>8.0</i>	<i>7.3</i>	<i>7.6</i>
<b>MOTOR POOL</b>					
Supervisor	1.0	1.0	1.0	1.0	1.0
Chief Mechanic			1.0	1.0	1.0
Mechanic (includes part-time)	2.0	2.0	1.5	1.5	2.0
<i>Motor Pool Subtotal</i>	<i>3.0</i>	<i>3.0</i>	<i>3.5</i>	<i>3.5</i>	<i>4.0</i>
<b>POLICE</b>					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Lieutenant	2.0	3.0	3.0	3.0	3.0
Sergeant	4.0	3.0	3.0	3.0	3.0
Detective	1.0	1.0	1.0	1.0	1.0
Patrol Officer (includes part-time)	19.0	20.0	20.0	18.5	17.5
School Resource Officer			1.0	1.0	1.0
Administrative Assistant to the Chief	1.0	1.0	1.0	1.0	1.0
Records Clerk	1.0	1.0	1.0	1.0	1.0
Community Service Officers	2.0	2.0	2.0	2.0	2.0
<i>Police Subtotal</i>	<i>31.0</i>	<i>32.0</i>	<i>33.0</i>	<i>31.5</i>	<i>30.5</i>
<b>PARKS AND RECREATION</b>					
Coordinator	1.0	1.0	1.0	1.0	1.0
Assistant	0.5	0.5	0.5	0.5	0.5
<i>Parks and Recreation Subtotal</i>	<i>1.5</i>	<i>1.5</i>	<i>1.5</i>	<i>1.5</i>	<i>1.5</i>
<b>STREET</b>					
Supervisor	1.0	1.0	1.0	1.0	1.0
Foreman	1.0	1.0	1.0	1.0	1.0
Secretary	1.0	1.0	1.0	1.0	1.0
Maintenance II	6.0	6.0	5.0	5.0	5.0
Maintenance I	0.0	0.0	1.0	1.0	1.0
Janitor	1.0	1.0	1.0	1.0	1.0
<i>Streets Subtotal</i>	<i>10.0</i>	<i>10.0</i>	<i>10.0</i>	<i>10.0</i>	<i>10.0</i>
<b>BUILDING &amp; DEVELOPMENT</b>					
Building Commissioner	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Code Enforcement Officer/Inspector				1.0	1.0
Building Inspector	1.0	1.0	1.0		
Receptionist/Permit Coordinator		0.5			0.50
<i>Building and Development Subtotal</i>	<i>3.0</i>	<i>3.5</i>	<i>3.0</i>	<i>3.0</i>	<i>3.50</i>

# FINANCIAL OVERVIEW

## Staffing Summary

FY 2014-15 Budget  
Personnel Projection Datasheet

	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Projection	FY 2014-15 Budget
<b>FOXCOMM 911</b>					
Manager	1.0	1.0	1.0	1.0	1.0
Supervisor/Lead Telecommunicator	2.0	2.0	2.0	2.0	2.0
Senior Telecommunicator	2.0	2.0	2.0	2.0	2.0
Telecommunicator II (includes part-time)	6.0	4.5	5.5	6.5	6.5
Telecommunicator I	0.0	1.5	2.0	3.0	3.0
<i>FoxComm 911 Subtotal</i>	<i>11.0</i>	<i>11.0</i>	<i>12.5</i>	<i>14.5</i>	<i>14.5</i>
<b>WATER AND SEWER</b>					
Supervisor	1.0	1.0	1.0	1.0	1.0
Chief Water Operator	2.0	2.0	2.0	2.0	2.0
Operator Advanced	2.0	1.0	2.0	2.0	2.0
Operator Intermediate	1.0	2.0	1.0		
Operator	0.0	0.0	3.0	2.0	2.0
Laborer	2.0	2.0	2.0	2.0	2.0
SCADA/Automation Specialist					0.4
Clerical Assistant					0.6
<i>Water and Sewer Subtotal</i>	<i>8.0</i>	<i>8.0</i>	<i>11.0</i>	<i>9.0</i>	<i>10.0</i>
<b>NORTHWEST REGIONAL WATER RECLAMATION</b>					
Supervisor	1.0	1.0	1.0	1.0	1.0
Chief Operator	2.0	2.0	2.0	2.0	2.0
Secretary	1.0	1.0	1.0	1.0	1.0
Pre-Treatment Coordinator	1.0	1.0	1.0	1.0	1.0
Electrician	1.0	1.0	1.0	1.0	1.0
Chief Mechanic	1.0	1.0	1.0	1.0	1.0
Lab Manager	1.0	1.0	1.0	1.0	1.0
Quality Assurance Chief	1.0	1.0	1.0	1.0	1.0
Intermediate Operator	2.0	3.0	3.0	3.0	3.0
Electrical Technician	1.0	1.0	1.0	1.0	1.0
Mechanic	3.0	3.0	3.0	3.0	3.0
Lab Technician	1.0	1.0	0.5		
Pre-Treatment Technician	1.0	1.0	1.0	1.0	1.0
Operator	2.0	1.0	1.0	1.0	1.0
Laborer	2.0	1.0	1.0	1.0	1.0
SCADA/Automation Specialist					0.4
<i>Northwest Regional Water Reclamation Subtotal</i>	<i>21.0</i>	<i>20.0</i>	<i>19.5</i>	<i>19.0</i>	<i>19.4</i>
<b>Total Full-Time Equivalent Employees</b>	<b>95.0</b>	<b>96.5</b>	<b>102.0</b>	<b>99.3</b>	<b>101.0</b>

# FINANCIAL OVERVIEW

## Debt Service Schedule

From time-to-time, the Village may use the issuance of long-term debt to further the Village's Capital Improvement Projects. Long-term debt is used only for capital projects that cannot be financed from current revenue sources. Attached is the Village's current debt service schedule.

### VILLAGE OF FOX LAKE DEBT SERVICE SCHEDULE

#### DEBT SERVICE - TOTAL PRINCIPAL & INTEREST DUE MAY 2015 THROUGH MATURITY

Issue Date	Maturity Date	Authorized Issue	Interest Rate(s)	GENERAL - ADMIN	GENERAL - STREETS	PARKS	GENERAL - 911	WATER & SEWER	TOTAL ALL FUNDS
05/22/06	05/20/16	249,000	4.4%		34,870				34,870
12/22/07	01/22/23	212,000	4.4%			143,696			143,696
06/20/03	06/20/19	1,300,000	4.5%	602,668					602,668
11/20/05	11/20/13	500,000	3.95%						-
06/20/03	05/20/21	2,325,000	2.0%-3.675%				1,309,624		1,309,624
12/20/07	05/20/21	850,000	4.20%				558,395		558,395
11/01/11	11/20/13	795,000	2.0%-2.25%						-
11/15/11	11/20/23	3,640,000	2.5%-3.5%	1,538,864		497,254	47,064	1,215,653	3,298,875
				2,546,446	53,443	706,370	55,852	3,562,115	7,037,226

GENERAL - ADMIN	GENERAL - STREETS	PARKS	GENERAL - 911	WATER & SEWER	TOTAL ALL FUNDS
120,534	18,537	16,146			167,217
287,359		52,852	8,786	227,071	576,068
407,392	18,537	108,859	8,786	498,232	1,042,448
				827,602	827,602
					214,946

GENERAL - ADMIN	GENERAL - STREETS	PARKS	GENERAL - 911	WATER & SEWER	TOTAL ALL FUNDS
120,534	18,537	16,146			167,217
				13,000	13,000
				92,502	92,502
				145,000	145,000
				60,000	60,000
				500,000	500,000
				827,602	827,602
					214,946

#### DEBT SERVICE - TOTAL PRINCIPAL & INTEREST DUE MAY 2014 - APR 2015

Debt Certificate Series 2005									
Debt Certificate Series 2007									
2003 Installment Note									
Revenue Refunding Bonds, Series 2003									
Revenue Refunding Bonds, Series 2007									
Debt Certificate, Series 2011B									

# FINANCIAL OVERVIEW

## Fund Balance Projections

Village of Fox Lake

Fiscal Year 2014-2015 Budget

Summary of Fund Balances and Unrestricted Net Assets

<b>FUND</b>	<b>Actual/Audit FY 2011-12</b>	<b>Actual/Audit FY 2012-13</b>	<b>Budget FY 2013-14</b>	<b>Year-End Projection FY 2013-14</b>	<b>Proposed Budget FY 2014-15</b>
<b><u>GENERAL</u></b>					
Beginning Fund Balance	\$ 2,057,784	\$ 3,756,585	\$ 3,590,037	\$ 3,590,037	\$ 3,636,404
Revenues	\$ 10,985,120	\$ 9,729,502	\$ 9,908,288	\$ 9,880,708	\$ 9,257,742
Expenditures	\$ 9,286,319	\$ 9,896,050	\$ 9,803,671	\$ 9,834,341	\$ 9,257,742
Change in Fund Balance	\$ 1,698,801	\$ (166,548)	\$ 104,617	\$ 46,367	\$ -
<b>Ending Fund Balance</b>	<b>\$ 3,756,585</b>	<b>\$ 3,590,037</b>	<b>\$ 3,694,654</b>	<b>\$ 3,636,404</b>	<b>\$ 3,636,403</b>
<b><u>GENERAL SERVICES CIP</u></b>					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	\$ -	\$ -	\$ -	\$ -	\$ 223,019
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 212,000
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 11,019
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,019</b>
<b><u>MOTOR FUEL TAX</u></b>					
Beginning Fund Balance	\$ 446,227	\$ 554,964	\$ 698,700	\$ 698,700	\$ 809,268
Revenues	\$ 372,267	\$ 444,612	\$ 343,200	\$ 436,285	\$ 370,560
Expenditures	\$ 263,530	\$ 300,876	\$ 335,000	\$ 325,717	\$ 477,560
Change in Fund Balance	\$ 108,737	\$ 143,736	\$ 8,200	\$ 110,568	\$ (107,000)
<b>Ending Fund Balance</b>	<b>\$ 554,964</b>	<b>\$ 698,700</b>	<b>\$ 706,900</b>	<b>\$ 809,268</b>	<b>\$ 702,268</b>
<b><u>STREET IMPROVEMENT CIP</u></b>					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	\$ -	\$ -	\$ -	\$ -	\$ 2,530,000
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 808,819
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,721,181
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,721,181</b>
<b><u>PARKS</u></b>					
Beginning Fund Balance	\$ 39,746	\$ (7,772)	\$ (8,821)	\$ (8,821)	\$ 0
Revenues	\$ 109,665	\$ 37,035	\$ 3,250	\$ 86,284	\$ 349,000
Expenditures	\$ 157,184	\$ 38,083	\$ 86,790	\$ 77,463	\$ 292,144
Change in Fund Balance	\$ (47,519)	\$ (1,048)	\$ (83,540)	\$ 8,821	\$ 56,856
<b>Ending Fund Balance</b>	<b>\$ (7,772)</b>	<b>\$ (8,821)</b>	<b>\$ (92,361)</b>	<b>\$ 0</b>	<b>\$ 56,856</b>
<b><u>TIF DISTRICT</u></b>					
Beginning Fund Balance	\$ 124,970	\$ 169,781	\$ 210,805	\$ 210,805	\$ 246,260
Revenues	\$ 46,160	\$ 42,944	\$ 35,000	\$ 37,505	\$ 37,000
Expenditures	\$ 1,349	\$ 1,920	\$ 5,000	\$ 2,050	\$ 5,000
Change in Fund Balance	\$ 44,811	\$ 41,024	\$ 30,000	\$ 35,455	\$ 32,000
<b>Ending Fund Balance</b>	<b>\$ 169,781</b>	<b>\$ 210,805</b>	<b>\$ 240,805</b>	<b>\$ 246,260</b>	<b>\$ 278,260</b>
<b><u>NORTHWEST REGIONAL</u></b>					
Beginning Fund Balance	\$ 53,578,467	\$ 53,382,787	\$ 53,681,613	\$ 53,681,613	\$ 53,603,134
Revenues	\$ 5,342,907	\$ 5,755,391	\$ 5,389,300	\$ 5,204,950	\$ 5,191,800
Expenditures	\$ 5,538,587	\$ 5,456,565	\$ 8,155,221	\$ 5,283,429	\$ 12,060,306
Change in Fund Balance	\$ (195,680)	\$ 298,826	\$ (2,765,921)	\$ (78,479)	\$ (6,868,506)
<b>Ending Fund Balance</b>	<b>\$ 53,382,787</b>	<b>\$ 53,681,613</b>	<b>\$ 50,915,692</b>	<b>\$ 53,603,134</b>	<b>\$ 46,734,628</b>

# FINANCIAL OVERVIEW

## Fund Balance Projections

Village of Fox Lake  
Fiscal Year 2014-2015 Budget  
Summary of Fund Balances and Unrestricted Net Assets

FUND	Actual/Audit FY 2011-12	Actual/Audit FY 2012-13	Budget FY 2013-14	Year-End Projection FY 2013-14	Proposed Budget FY 2014-15
<b><u>NORTHWEST REGIONAL CIP</u></b>					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	\$ -	\$ -	\$ -	\$ -	\$ 7,570,000
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 2,336,200
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,233,800
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,233,800</b>
<b><u>SEWER/WATER</u></b>					
Beginning Fund Balance	\$ 11,873,031	\$ 11,916,984	\$ 12,158,000	\$ 12,158,000	\$ 12,260,267
Revenues	\$ 2,626,226	\$ 2,654,177	\$ 4,450,531	\$ 3,162,256	\$ 4,234,575
Expenditures	\$ 2,582,273	\$ 2,413,161	\$ 4,847,718	\$ 3,059,990	\$ 4,696,536
Change in Fund Balance	\$ 43,953	\$ 241,016	\$ (397,187)	\$ 102,266	\$ (461,961)
<b>Ending Fund Balance</b>	<b>\$ 11,916,984</b>	<b>\$ 12,158,000</b>	<b>\$ 11,760,813</b>	<b>\$ 12,260,267</b>	<b>\$ 11,798,306</b>
<b><u>SEWER/WATER CIP</u></b>					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	\$ -	\$ -	\$ -	\$ -	\$ 5,284,400
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 5,232,482
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 51,518
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,918</b>
<b><u>COMMUTER PARKING</u></b>					
Beginning Fund Balance	\$ 463,554	\$ 450,544	\$ 445,579	\$ 445,579	\$ 397,746
Revenues	\$ 150,321	\$ 138,473	\$ 144,550	\$ 134,978	\$ 140,000
Expenditures	\$ 163,331	\$ 143,438	\$ 184,542	\$ 182,811	\$ 204,080
Change in Fund Balance	\$ (13,010)	\$ (4,965)	\$ (39,992)	\$ (47,833)	\$ (64,080)
<b>Ending Fund Balance</b>	<b>\$ 450,544</b>	<b>\$ 445,579</b>	<b>\$ 405,587</b>	<b>\$ 397,746</b>	<b>\$ 333,666</b>
<b><u>REFUSE</u></b>					
Beginning Fund Balance	\$ 101,887	\$ 57,165	\$ 165,894	\$ 165,894	\$ 191,648
Revenues	\$ 754,700	\$ 934,455	\$ 845,297	\$ 870,712	\$ 917,100
Expenditures	\$ 799,422	\$ 825,726	\$ 834,000	\$ 844,958	\$ 866,900
Change in Fund Balance	\$ (44,722)	\$ 108,729	\$ 11,297	\$ 25,754	\$ 50,200
<b>Ending Fund Balance</b>	<b>\$ 57,165</b>	<b>\$ 165,894</b>	<b>\$ 177,191</b>	<b>\$ 191,648</b>	<b>\$ 241,848</b>
<b><u>INSURANCE</u></b>					
Beginning Fund Balance	\$ 245,513	\$ 335,902	\$ 483,413	\$ 483,413	\$ 617,282
Revenues	\$ 323,533	\$ 334,309	\$ 342,207	\$ 381,539	\$ 358,470
Expenditures	\$ 233,144	\$ 186,799	\$ 215,317	\$ 247,670	\$ 263,331
Change in Fund Balance	\$ 90,389	\$ 147,511	\$ 126,890	\$ 133,869	\$ 95,139
<b>Ending Fund Balance</b>	<b>\$ 335,902</b>	<b>\$ 483,413</b>	<b>\$ 610,303</b>	<b>\$ 617,282</b>	<b>\$ 712,421</b>
<b><u>POLICE PENSION</u></b>					
Beginning Fund Balance	\$ 8,432,600	\$ 9,692,377	\$ 10,241,606	\$ 10,241,606	\$ 10,232,737
Revenues	\$ 1,574,559	\$ 941,787	\$ 458,000	\$ 449,131	\$ 484,136
Expenditures	\$ 314,782	\$ 392,558	\$ 458,000	\$ 458,000	\$ 473,956
Change in Fund Balance	\$ 1,259,777	\$ 549,229	\$ -	\$ (8,869)	\$ 10,180
<b>Ending Fund Balance</b>	<b>\$ 9,692,377</b>	<b>\$ 10,241,606</b>	<b>\$ 10,241,606</b>	<b>\$ 10,232,737</b>	<b>\$ 10,242,917</b>

# FINANCIAL OVERVIEW

## Fund Balance Projections

Village of Fox Lake  
Fiscal Year 2014-2015 Budget  
Summary of Fund Balances and Unrestricted Net Assets

<b>FUND</b>	<b>Actual/Audit FY 2011-12</b>	<b>Actual/Audit FY 2012-13</b>	<b>Budget FY 2013-14</b>	<b>Year-End Projection FY 2013-14</b>	<b>Proposed Budget FY 2014-15</b>
<b>TOTAL ALL FUNDS</b>					
Beginning Fund Balance	\$ 77,363,778	\$ 80,309,317	\$ 81,666,825	\$ 81,666,825	\$ 81,994,745
Revenues	\$ 22,285,458	\$ 21,012,685	\$ 21,919,623	\$ 20,644,348	\$ 36,947,802
Expenditures	\$ 19,339,920	\$ 19,655,175	\$ 24,925,259	\$ 20,316,429	\$ 37,187,056
Change in Fund Balance	\$ 2,945,538	\$ 1,357,510	\$ (3,005,636)	\$ 327,919	\$ (239,254)
<b>Ending Fund Balance</b>	<b>\$ 80,309,316</b>	<b>\$ 81,666,826</b>	<b>\$ 78,661,189</b>	<b>\$ 81,994,744</b>	<b>\$ 81,755,489</b>

# FINANCIAL OVERVIEW

## Capital Improvement Projects

The Village of Fox Lake has a significant investment in its streets, facilities, parks, natural areas, infrastructure and other capital improvements. The Village Board has demonstrated a firm commitment to investing in Village capital projects. Capital improvement projects represent the equipment and infrastructure resources that all municipalities need to provide resident and business services and generally provide future benefits with long service life. The Village budgeted a total of \$8.29 million in capital improvement projects during FY 2014-15.

*Capital Asset* – Any expenditure that results in the acquisition of or addition to a capital asset, which is held or used for more than **three (3) years** and cost at least **\$20,000**. Capital assets include land, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles and infrastructure.

*Infrastructure Assets* – Long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that are normally stationary in nature and cost at least **\$50,000**. These include roads, sidewalks, bike paths, bridges, buildings, drainage systems, water systems, sewer systems, etc.

Several of the capital projects will have a financial impact on current and future years' operating budgets.

# FINANCIAL OVERVIEW

## Capital Improvement Projects

VILLAGE OF FOX LAKE					
5-YEAR CAPITAL IMPROVEMENT PLAN					
BY TYPE					
	FY 2014-15 CIP (Year 1)	FY 2015-16 CIP (Year 2)	FY 2016-17 CIP (Year 3)	FY 2017-18 CIP (Year 4)	FY 2018-19 CIP (Year 5)
BUILDINGS & GROUNDS	\$117,000	\$1,290,000	\$50,000	\$205,000	\$50,000
LAND ACQUISITION	\$1,285,000	\$0	\$0	\$0	\$0
EQUIPMENT & VEHICLES	\$1,145,600	\$243,000	\$741,000	\$1,203,000	\$190,000
STREET INFRASTRUCTURE	\$897,842	\$1,605,900	\$1,787,500	\$880,000	\$770,000
TECHNOLOGY	\$375,000	\$100,000	\$100,000	\$100,000	\$100,000
SEWER & WATER INFRASTRUCTURE	\$3,950,000	\$800,000	\$2,700,000	\$2,725,000	\$425,000
NWR INFRASTRUCTURE	\$522,100	\$1,162,500	\$655,300	\$344,000	\$1,070,000
<b>Grand Total</b>	<b>\$8,292,542</b>	<b>\$5,201,400</b>	<b>\$6,033,800</b>	<b>\$5,457,000</b>	<b>\$2,605,000</b>
<i>5-Year Grand Total</i>					<b>\$27,589,742</b>

# FINANCIAL OVERVIEW

## Capital Improvement Projects

*FY 2014 – 2015 CAPITAL IMPROVEMENTS*

Capital Improvement Project	Type of Project	Fund	Estimated Cost
Enterprise Resource Planning (ERP) Software	Information Technology	General Services Sewer & Water Northwest Regional	\$150,000
Village Hall Generator	Buildings & Grounds	General Services	\$62,000
HVAC System – Police Dept.	Buildings & Grounds	General Services	\$55,000
Bobcat	Equipment & Vehicles	General Services	\$35,000
Annual Road Resurfacing	Infrastructure Improvements	Motor Fuel Tax	\$142,560
Street Improvements	Infrastructure Improvements	Street Improvements	\$755,282
Paver	Equipment & Vehicles	Street Improvements	\$35,000
Land Acquisition	Land Acquisition	Parks	\$180,000
SCADA System	Information Technology	Sewer & Water	\$225,000
Interconnect	Infrastructure Improvements	Sewer & Water	\$150,000
Holiday Park Tower	Infrastructure Improvements	Sewer & Water	\$3,100,000
Tall Oaks Filter Repairs	Equipment & Vehicles	Sewer & Water	\$425,000
Hydrants	Infrastructure Improvements	Sewer & Water	\$550,000
Water Loop	Infrastructure Improvements	Sewer & Water	\$150,000
Dewatering Box	Equipment & Vehicles	Northwest Regional	\$30,000
Headcell Manifold	Infrastructure Improvements	Northwest Regional	\$116,000

# FINANCIAL OVERVIEW

## Capital Improvement Projects

*FY 2014 – 2015 CAPITAL IMPROVEMENTS*

<b>Capital Improvement Project</b>	<b>Type of Project</b>	<b>Fund</b>	<b>Estimated Cost</b>
Media Panel	Vehicles & Equipment	Northwest Regional	\$117,600
Poly System Rehab	Infrastructure Improvements	Northwest Regional	\$24,000
Polymer Pumps (2)	Equipment & Vehicles	Northwest Regional	\$26,000
Secondary Digester	Infrastructure Improvements	Northwest Regional	\$522,100
Land Acquisition	Land Acquisition	Northwest Regional	\$1,105,000
Screw Pump Repairs	Equipment & Vehicles	Northwest Regional	\$337,000

# GENERAL FUND SUMMARY

## VILLAGE OF FOX LAKE FY 2014-2015 BUDGET SUMMARY

### GENERAL FUND

<u>Description</u>	<u>Actual/Audit 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed Budget 2014-2015</u>	<b>Proposed FY 2014-15 vs. Budget FY 2013-14</b>	
					<u>Dollar Difference</u>	<u>Percent (%) Change</u>
Beginning Fund Balance	\$3,756,585	\$3,590,037	\$3,590,037	\$3,444,321	(\$145,715)	-4.1%
<b>Revenues</b>	<b>\$9,729,502</b>	<b>\$9,908,288</b>	<b>\$9,891,052</b>	<b>\$9,257,742</b>	<b>(\$650,546)</b>	<b>-6.6%</b>
<b>Expenses</b>						
ADMINISTRATION	\$1,919,059	\$2,034,004	\$2,290,010	\$1,429,313	(\$604,691)	-29.7%
MOTOR POOL	\$495,793	\$521,526	\$596,421	\$598,540	\$77,014	14.8%
IMRF	\$397,176	\$435,109	\$0	\$0	(\$435,109)	-100.0%
POLICE	\$3,872,405	\$4,032,737	\$4,111,930	\$4,012,871	(\$19,866)	-0.5%
BOARD OF POLICE & FIRE	\$16,616	\$20,550	\$10,350	\$15,600	(\$4,950)	-24.1%
PARKS AND REC	\$229,423	\$222,327	\$225,948	\$234,638	\$12,311	5.5%
STREET	\$1,541,332	\$1,139,489	\$1,212,674	\$1,236,464	\$96,975	8.5%
BUILDING AND DEV.	\$439,644	\$474,424	\$479,565	\$484,410	\$9,986	2.1%
FOXCOMM 911	\$792,101	\$923,505	\$1,027,585	\$1,022,886	\$99,381	10.8%
<b>Subtotal</b>	<b>\$9,703,550</b>	<b>\$9,803,671</b>	<b>\$9,954,483</b>	<b>\$9,034,723</b>	<b>(\$768,948)</b>	<b>-7.8%</b>
TRANSFERS	\$192,500	\$0	\$82,284	\$223,019	\$223,019	100.0%
<b>Total Expenses</b>	<b>\$9,896,050</b>	<b>\$9,803,671</b>	<b>\$10,036,767</b>	<b>\$9,257,742</b>	<b>(\$545,929)</b>	<b>-5.6%</b>
Difference	(\$166,548)	\$104,617	(\$145,715)	\$0	(\$104,617)	-100.0%
Ending Fund Balance	\$3,590,037	\$3,694,654	\$3,444,321	\$3,444,321	(\$250,333)	-6.8%

# GENERAL FUND SUMMARY

## VILLAGE OF FOX LAKE FY 2014-2015 BUDGET GENERAL FUND REVENUE HISTORY

		Actual/Audit 2011-2012	Actual/Audit 2012-2013	Budget 2013-2014	(10-months) Year-End 2013-2014	Proposed Budget 2014-2015	Budget Comparison	
							Increase/ (Decrease)	Percent (%) Change
<b>TAXES</b>								
01-00-311	Property Tax	\$1,740,386	\$1,671,388	\$1,724,054	\$1,692,905	\$1,753,363	\$29,309	1.7%
01-00-314	Hotel/ Motel Tax	\$7,879	\$7,024	\$7,000	\$5,851	\$7,000	\$0	0.0%
01-00-315	Road & Bridge	\$111,100	\$108,730	\$122,250	\$130,000	\$122,250	\$0	0.0%
01-00-341	Income Tax	\$909,022	\$1,027,830	\$780,000	\$1,150,000	\$1,030,000	\$250,000	32.1%
01-00-344	Sales Tax	\$2,720,217	\$2,734,697	\$3,288,000	\$2,900,165	\$3,080,000	(\$208,000)	-6.3%
01-00-345	Local Use	\$151,609	\$167,196	\$126,500	\$177,916	\$170,000	\$43,500	34.4%
01-00-346	Gaming Tax	\$0	\$0	\$12,000	\$135,248	\$140,000	\$128,000	1066.7%
	<b>Total Taxes</b>	<b>\$5,640,212</b>	<b>\$5,716,865</b>	<b>\$6,059,804</b>	<b>\$6,192,085</b>	<b>\$6,302,613</b>	<b>\$242,809</b>	<b>4.0%</b>
<b>LICENSES &amp; PERMITS</b>								
01-00-316	Franchise Fees	\$123,096	\$129,158	\$100,000	\$120,000	\$120,000	\$20,000	20.0%
01-00-317	Telecommunication Tax	\$307,388	\$293,671	\$300,000	\$278,790	\$300,000	\$0	0.0%
01-91-317	911 Fee	\$18,978	\$29,531	\$18,000	\$30,633	\$27,500	\$9,500	52.8%
01-91-318	911 Fee Cell Phone	\$90,275	\$75,988	\$86,000	\$75,347	\$80,000	(\$6,000)	-7.0%
01-00-319	Natural Gas Utility Tax	\$114,989	\$121,151	\$115,000	\$125,000	\$0	(\$115,000)	-100.0%
01-91-319	Outside Agencies	\$166,321	\$274,181	\$306,661	\$303,750	\$300,000	(\$6,661)	-2.2%
01-00-320	Electric Utility Tax	\$456,962	\$465,794	\$425,000	\$453,088	\$0	(\$425,000)	-100.0%
01-00-321	Liquor Licenses	\$47,555	\$55,648	\$45,000	\$60,000	\$55,000	\$10,000	22.2%
01-00-322	Vehicle Licenses	\$101,520	\$101,836	\$105,000	\$100,000	\$0	(\$105,000)	-100.0%
01-00-323	Business Licenses	\$34,106	\$30,111	\$31,000	\$29,000	\$30,000	-\$1,000	-3.2%
01-00-324	Animal Licenses	\$1,220	\$1,120	\$1,500	\$1,050	\$1,250	(\$250)	-16.7%
01-00-331	Building Permits/Fire Inspection	\$121,659	\$102,048	\$127,000	\$109,699	\$140,419	\$13,419	10.6%
01-00-337	Reimbursed Engineering Fees	\$0	\$0	\$2,500	\$0	\$2,000	(\$500)	-20.0%
01-00-332	Zoning Fees/Hearing	\$4,132	\$5,528	\$5,000	\$4,805	\$5,000	\$0	0.0%
01-00-336	Zoning Permits	\$750	\$1,000	\$1,000	\$2,000	\$1,000	\$0	0.0%
	<b>Total Licenses &amp; Permits</b>	<b>\$1,588,950</b>	<b>\$1,686,765</b>	<b>\$1,668,661</b>	<b>\$1,693,161</b>	<b>\$1,062,169</b>	<b>(\$606,492)</b>	<b>-36.3%</b>
<b>INTERGOVERNMENTAL REVENUE</b>								
01-00-318	Charitable Games Tax	\$3,124	\$2,318	\$3,000	\$2,318	\$5,000 *	\$2,000	66.7%
01-00-341.1	Auto Rental Tax	\$0	\$78	\$0	\$35	\$0	\$0	0.0%
01-00-342	Replacement Tax	\$58,944	\$62,386	\$35,000	\$65,606	\$55,000	\$20,000	57.1%
01-00-342.1	Replacement Tax-Antioch Townsh	\$68	\$105	\$50	\$72	\$50	\$0	0.0%
01-00-342.2	Replacement Tax-Grant Townsh	\$1,510	\$1,476	\$1,250	\$1,000	\$1,250	\$0	0.0%
01-00-347	State Grants	\$37,182	\$265,856	\$240,000	\$94,013	\$14,421	(\$225,579)	-94.0%
01-00-349	Host Fee	\$207,996	\$207,996	\$207,996	\$207,996	\$0	(\$207,996)	-100.0%
01-00-350	SRO Contribution	\$0	\$0	\$0	\$0	\$40,000	\$40,000	100.0%
	<b>Total Intergovernmental Revenue</b>	<b>\$308,824</b>	<b>\$540,216</b>	<b>\$487,296</b>	<b>\$371,040</b>	<b>\$115,721</b>	<b>(\$371,575)</b>	<b>-76.3%</b>
<b>CHARGES FOR SERVICE</b>								
01-00-363	Alarm Service	\$7,340	\$7,440	\$7,000	\$7,320	\$7,000	\$0	0.0%
01-00-369	Program Fees	\$81,276	\$114,235	\$72,500	\$95,915	\$90,200	\$17,700	24.4%
01-00-369.1	Centennial	\$20	\$0	\$0	\$0	\$0	\$0	0.0%
01-00-371	Maps/Landvision Books	\$209	\$470	\$100	\$235	\$200	\$100	100.0%
01-00-372	Landscape Stickers	\$0	(\$75)	\$0	\$0	\$0	\$0	0.0%
01-00-378	Reports - Police	\$2,417	\$2,325	\$2,000	\$2,010	\$2,000	\$0	0.0%
01-00-382	Rental	\$87,771	\$87,820	\$85,000	\$88,304	\$91,300	\$6,300	7.4%
01-00-383	Rental-Gun Range	\$2,000	\$400	\$500	\$2,000	\$500	\$0	0.0%
01-00-384	Charged Police Service	\$5,765	\$12,110	\$2,500	\$7,315	\$2,800	\$300	12.0%
01-00-386	Charged for IT Service	\$4,163	\$0	\$0	\$0	\$0	\$0	0.0%
01-00-387	Pace Revenue	\$2,928	\$884	\$0	\$0	\$0	\$0	0.0%
	<b>Total Charges For Service</b>	<b>\$193,888</b>	<b>\$225,608</b>	<b>\$169,600</b>	<b>\$203,099</b>	<b>\$194,000</b>	<b>\$24,400</b>	<b>14.4%</b>

# GENERAL FUND SUMMARY

VILLAGE OF FOX LAKE  
FY 2014-2015 BUDGET  
GENERAL FUND REVENUE HISTORY

	Actual/Audit 2011-2012	Actual/Audit 2012-2013	Budget 2013-2014	(10-months) Year-End 2013-2014	Proposed Budget 2014-2015	Budget Comparison	
						Increase/ (Decrease)	Percent (%) Change
<b>FINES &amp; FORFEITURES</b>							
01-00-351 Court Fines	\$300,087	\$290,320	\$310,000	\$244,276	\$300,000	(\$10,000)	-3.2%
01-00-351.1 Court Fines-DUI	\$8,928	\$18,694	\$12,000	\$9,407	\$15,000 *	\$3,000	25.0%
01-00-354 Ordinance Fines	\$62,231	\$61,001	\$50,000	\$52,000	\$60,000	\$10,000	20.0%
01-00-355 Forfeitures-Drug Seizure	\$5,248	\$0	\$1,500	\$5,200	\$5,500 *	\$4,000	266.7%
<b>Total Fines &amp; Forfeitures</b>	<b>\$376,494</b>	<b>\$370,015</b>	<b>\$373,500</b>	<b>\$310,883</b>	<b>\$380,500</b>	<b>\$7,000</b>	<b>1.9%</b>
<b>MISCELLANEOUS REVENUE</b>							
01-00-381 Interest Income	\$871	\$1,384	\$1,500	\$774	\$1,250	(\$250)	-16.7%
01-91-381 Interest Income	\$19	\$0	\$0	\$0	\$0	\$0	0.0%
01-16-311 Property Taxes-IMRF	\$0	\$117,777	\$118,672	\$120,640	\$120,689	\$2,017	1.7%
01-00-396.1 Mayor Run	\$1,088	\$402	\$0	\$553	\$500	\$500	100.0%
01-14-385 Charge for Service (Internal) -M	\$29,760	\$15,651	\$41,500	\$5,262	\$20,000	(\$21,500)	-51.8%
01-14-386 Charge for Service (External)- M	\$29,341	\$29,191	\$63,731	\$40,485	\$35,000	(\$28,731)	-45.1%
01-00-389 Miscellaneous Income	\$13,615	\$82,212	\$10,000	\$13,990	\$30,000	\$20,000	200.0%
01-00-392 Sale of Fixed Assets	\$0	\$19,229	\$0	\$5,961	\$10,000	\$10,000	100.0%
01-00-398 Administrative Charge	\$899,716	\$858,638	\$858,638	\$858,638	\$905,300	\$46,662	5.4%
01-00-397 Loan	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
01-91-399 Internal Transfer-911	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Miscellaneous Revenue</b>	<b>\$1,051,114</b>	<b>\$1,190,032</b>	<b>\$1,149,427</b>	<b>\$1,120,784</b>	<b>\$1,202,739</b>	<b>\$53,312</b>	<b>4.6%</b>
<b>NON-OPERATING REVENUE</b>							
01-11-941 Other Financing Sources - Bond	\$1,771,454	\$0	\$0	\$0	\$0	\$0	0.0%
01-91-941 Other Financing Sources	\$54,184	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Non-Operating Revenue</b>	<b>\$1,825,638</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$10,985,120</b>	<b>\$9,729,502</b>	<b>\$9,908,288</b>	<b>\$9,891,052</b>	<b>\$9,257,742</b>	<b>(\$650,546)</b>	<b>-6.6%</b>

\* Use of restricted funds previously collected

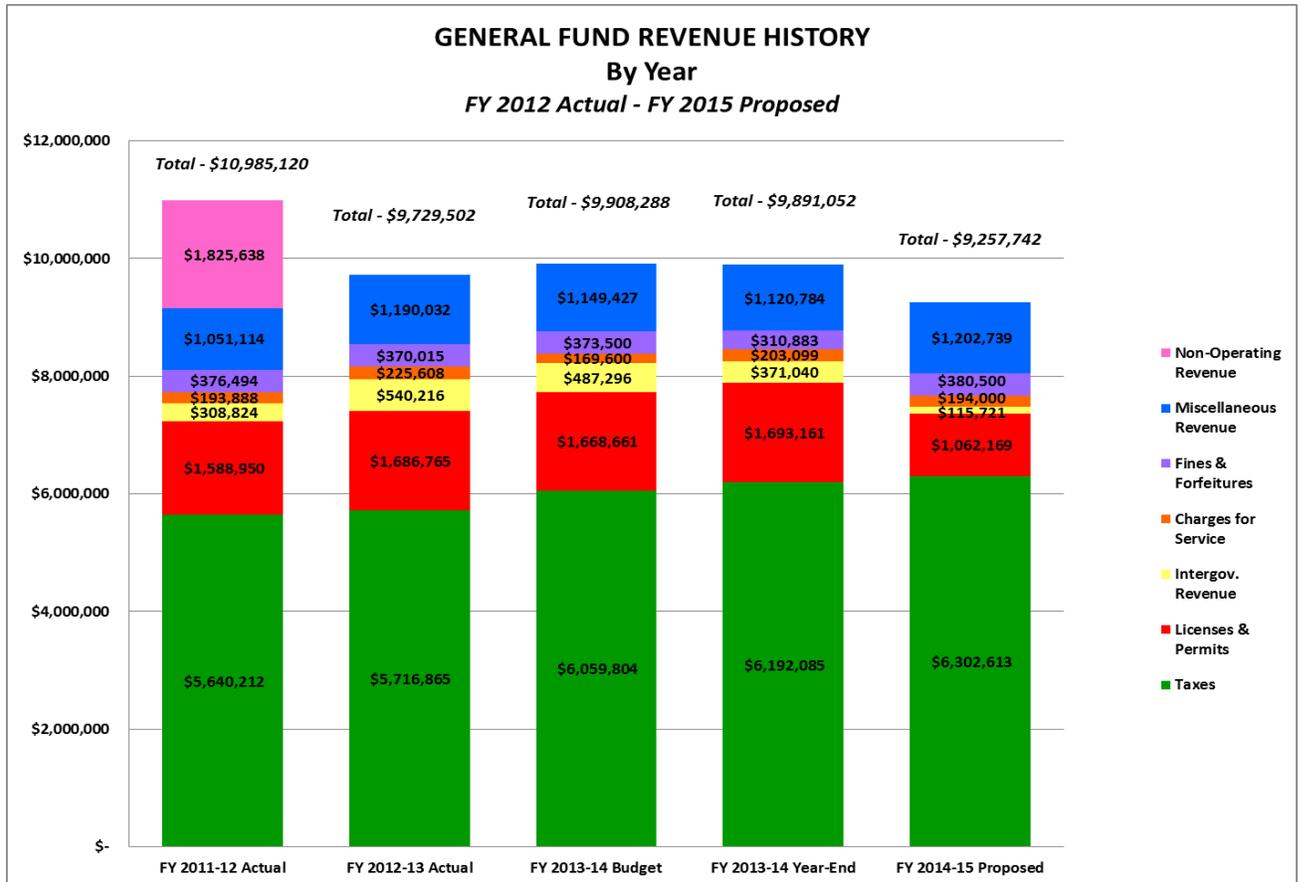
# GENERAL FUND SUMMARY

## General Fund Revenue

### By Year

### FY 2012 Actual - FY 2015 Proposed

	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Year-End	FY 2014-15 Budget
<b>REVENUE</b>					
Taxes	\$5,640,212	\$5,716,865	\$6,059,804	\$6,192,085	\$6,302,613
Licenses & Permits	\$1,588,950	\$1,686,765	\$1,668,661	\$1,693,161	\$1,062,169
Intergov. Revenue	\$308,824	\$540,216	\$487,296	\$371,040	\$115,721
Charges for Service	\$193,888	\$225,608	\$169,600	\$203,099	\$194,000
Fines & Forfeitures	\$376,494	\$370,015	\$373,500	\$310,883	\$380,500
Misc. Revenue	\$1,051,114	\$1,190,032	\$1,149,427	\$1,120,784	\$1,202,739
Non-Operating Rev.	\$1,825,638	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$10,985,120</b>	<b>\$9,729,502</b>	<b>\$9,908,288</b>	<b>\$9,891,052</b>	<b>\$9,257,742</b>

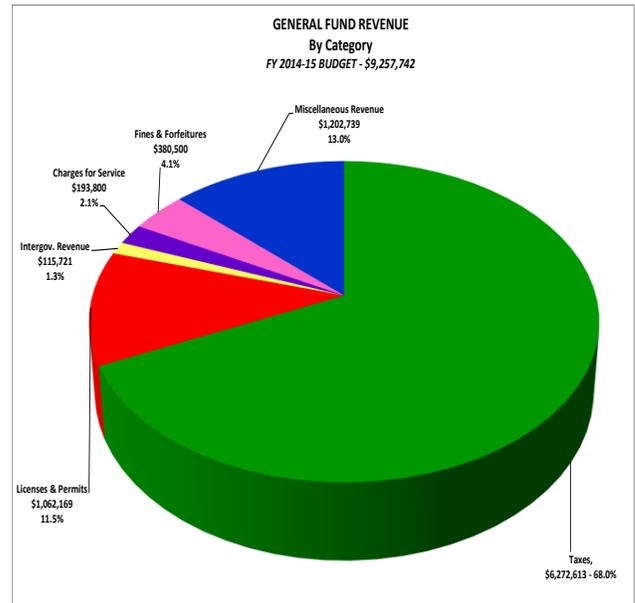
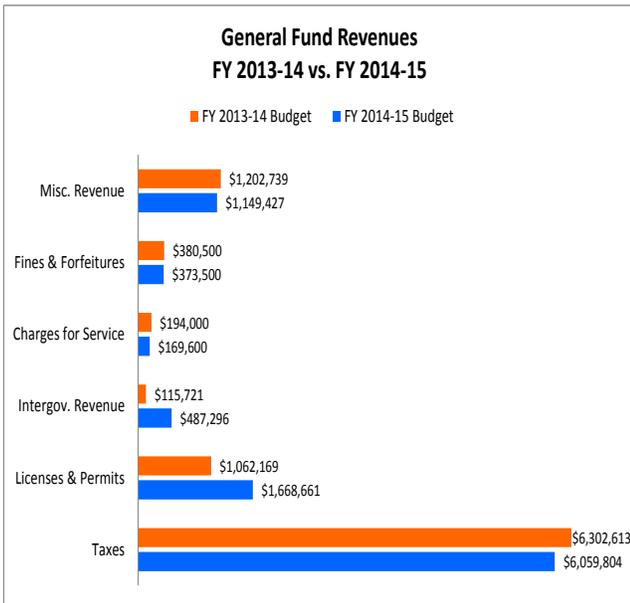


# GENERAL FUND SUMMARY

## General Fund Revenue By Category

### FY 2013-14 Budget vs. FY 2014-15 Budget

	FY 2013-14	FY 2014-15	Change in Budget	
	Budget	Budget	Amount	%
<b>REVENUE</b>				
Taxes	\$6,059,804	\$6,302,613	\$242,809	3.9%
Licenses & Permits	\$1,668,661	\$1,062,169	(\$606,492)	-57.1%
Intergov. Revenue	\$487,296	\$115,721	(\$371,575)	-321.1%
Charges for Service	\$169,600	\$194,000	\$24,400	12.6%
Fines & Forfeitures	\$373,500	\$380,500	\$7,000	1.8%
Misc. Revenue	\$1,149,427	\$1,202,739	\$53,312	4.4%
<b>Total Revenue</b>	<b>\$9,908,288</b>	<b>\$9,257,742</b>	<b>(\$650,546)</b>	<b>-7.0%</b>



# GENERAL FUND SUMMARY

VILLAGE OF FOX LAKE  
 FY 2014-2015 BUDGET  
 GENERAL FUND EXPENDITURE HISTORY

	Actual/Audit 2011-2012	Actual/Audit 2012-2013	Budget 2013-2014	Year-End Projected 2013-2014	Proposed Budget 2014-2015	Budget Comparison	
						Increase/ (Decrease)	Percent (%) Change
<b>ADMINISTRATION</b>							
Personnel	\$377,585	\$402,385	\$472,508	\$458,643	\$615,574	\$143,066	30.3%
Contractual	\$226,993	\$275,386	\$326,267	\$306,675	\$297,722	(\$28,545)	-8.7%
Commodities	\$464,133	\$284,140	\$454,349	\$436,931	\$436,317	(\$18,032)	-4.0%
Capital	\$0	\$16,966	\$5,180	\$5,180	\$0	(\$5,180)	-100.0%
Other	\$282,529	\$940,182	\$775,700	\$1,082,581	\$79,700	(\$696,000)	-89.7%
<b>Total Administration</b>	<b>\$1,351,239</b>	<b>\$1,919,059</b>	<b>\$2,034,004</b>	<b>\$2,290,010</b>	<b>\$1,429,313</b>	<b>(\$604,691)</b>	<b>-29.7%</b>
<b>MOTOR POOL</b>							
Personnel	\$170,765	\$226,086	\$253,077	\$290,355	\$350,673	\$97,596	38.6%
Contractual	\$6,049	\$5,235	\$27,251	\$21,041	\$9,924	(\$17,327)	-63.6%
Commodities	\$158,521	\$193,655	\$193,197	\$246,584	\$231,693	\$38,496	19.9%
Capital	\$172,735	\$70,817	\$48,002	\$38,440	\$6,250	(\$41,752)	-87.0%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Motor Pool</b>	<b>\$508,069</b>	<b>\$495,793</b>	<b>\$521,526</b>	<b>\$596,421</b>	<b>\$598,540</b>	<b>\$77,013</b>	<b>14.8%</b>
<b>IMRF</b>							
Personnel	\$365,666	\$397,176	\$435,109	\$0	\$0	(\$435,109)	-100.0%
Contractual	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Commodities	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total IMRF</b>	<b>\$365,666</b>	<b>\$397,176</b>	<b>\$435,109</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$435,109)</b>	<b>-100.0%</b>
<b>POLICE</b>							
Personnel	\$2,484,989	\$2,612,461	\$2,703,623	\$2,958,605	\$2,719,275	\$15,652	0.6%
Contractual	\$239,053	\$277,651	\$433,672	\$359,835	\$401,349	(\$32,323)	-7.5%
Commodities	\$113,637	\$156,049	\$245,586	\$161,837	\$228,611	(\$16,975)	-6.9%
Capital	\$164,245	\$367,137	\$175,900	\$165,622	\$179,500	\$3,600	2.0%
Other	\$450,123	\$459,107	\$473,956	\$466,030	\$484,136	\$10,180	2.1%
<b>Total Police</b>	<b>\$3,452,047</b>	<b>\$3,872,405</b>	<b>\$4,032,737</b>	<b>\$4,111,930</b>	<b>\$4,012,871</b>	<b>(\$19,867)</b>	<b>-0.5%</b>
<b>POLICE/FIRE COMMISSION</b>							
Personnel	\$3,750	\$2,700	\$5,000	\$2,800	\$4,200	(\$800)	-16.0%
Contractual	\$5,699	\$12,575	\$14,750	\$7,050	\$10,900	(\$3,850)	-26.1%
Commodities	\$395	\$1,342	\$800	\$500	\$500	(\$300)	-37.5%
Capital	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Police/Fire Commission</b>	<b>\$9,844</b>	<b>\$16,616</b>	<b>\$20,550</b>	<b>\$10,350</b>	<b>\$15,600</b>	<b>(\$4,950)</b>	<b>-24.1%</b>
<b>PARKS AND RECREATION</b>							
Personnel	\$70,097	\$60,173	\$57,647	\$71,937	\$67,085	\$9,438	16.4%
Contractual	\$33,888	\$43,662	\$51,180	\$46,126	\$56,203	\$5,023	9.8%
Commodities	\$93,892	\$114,916	\$113,500	\$107,885	\$111,350	(\$2,150)	-1.9%
Capital	\$0	\$10,673	\$0	\$0	\$0	\$0	0.0%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Parks and Recreation</b>	<b>\$197,878</b>	<b>\$229,423</b>	<b>\$222,327</b>	<b>\$225,948</b>	<b>\$234,638</b>	<b>\$12,311</b>	<b>5.5%</b>

# GENERAL FUND SUMMARY

VILLAGE OF FOX LAKE  
 FY 2014-2015 BUDGET  
 GENERAL FUND EXPENDITURE HISTORY

	Actual/Audit 2011-2012	Actual/Audit 2012-2013	Budget 2013-2014	Year-End Projected 2013-2014	Proposed Budget 2014-2015	Budget Comparison	
						Increase/ (Decrease)	Percent (%) Change
<b>STREET</b>							
Personnel	\$653,133	\$668,064	\$638,427	\$788,736	\$795,852	\$157,425	24.7%
Contractual	\$153,370	\$182,970	\$268,418	\$249,059	\$266,325	(\$2,093)	-0.8%
Commodities	\$185,995	\$142,695	\$216,645	\$174,680	\$174,288	(\$42,358)	-19.6%
Capital	\$60,599	\$547,602	\$16,000	\$200	\$0	(\$16,000)	-100.0%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Street</b>	<b>\$1,053,098</b>	<b>\$1,541,332</b>	<b>\$1,139,489</b>	<b>\$1,212,674</b>	<b>\$1,236,464</b>	<b>\$96,974</b>	<b>8.5%</b>
<b>BUILDING AND DEVELOPMENT</b>							
Personnel	\$198,372	\$208,335	\$214,908	\$211,582	\$257,338	\$42,430	19.7%
Contractual	\$213,299	\$210,876	\$192,303	\$213,794	\$175,942	(\$16,361)	-8.5%
Commodities	\$10,383	\$12,080	\$22,813	\$17,617	\$16,130	(\$6,683)	-29.3%
Capital	\$0	\$8,353	\$0	\$0	\$0	\$0	0.0%
Other	\$0	\$0	\$44,400	\$36,572	\$35,000	(\$9,400)	-21.2%
<b>Total Building and Development</b>	<b>\$422,054</b>	<b>\$439,644</b>	<b>\$474,424</b>	<b>\$479,565</b>	<b>\$484,410</b>	<b>\$9,985</b>	<b>2.1%</b>
<b>FOXCMM 911</b>							
Personnel	\$621,913	\$632,479	\$731,892	\$835,940	\$847,553	\$115,661	15.8%
Contractual	\$130,353	\$144,369	\$171,587	\$178,932	\$157,921	(\$13,666)	-8.0%
Commodities	\$8,072	\$4,126	\$13,692	\$7,250	\$8,624	(\$5,068)	-37.0%
Capital	\$0	\$6,000	\$0	\$0	\$0	\$0	0.0%
Other	\$15,086	\$5,129	\$6,334	\$5,463	\$8,788	\$2,454	38.7%
<b>Total Dispatch 911</b>	<b>\$775,424</b>	<b>\$792,102</b>	<b>\$923,505</b>	<b>\$1,027,585</b>	<b>\$1,022,886</b>	<b>\$99,381</b>	<b>10.8%</b>
<b>OTHER</b>							
Transfers	\$106,000	\$192,500	\$0	\$82,284	\$223,019	\$223,019	100.0%
Other Programs	\$1,045,000	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Other</b>	<b>\$1,151,000</b>	<b>\$192,500</b>	<b>\$0</b>	<b>\$82,284</b>	<b>\$223,019</b>	<b>\$223,019</b>	<b>100.0%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$9,286,319</b>	<b>\$9,896,051</b>	<b>\$9,803,671</b>	<b>\$10,036,767</b>	<b>\$9,257,742</b>	<b>(\$545,933)</b>	<b>-5.6%</b>

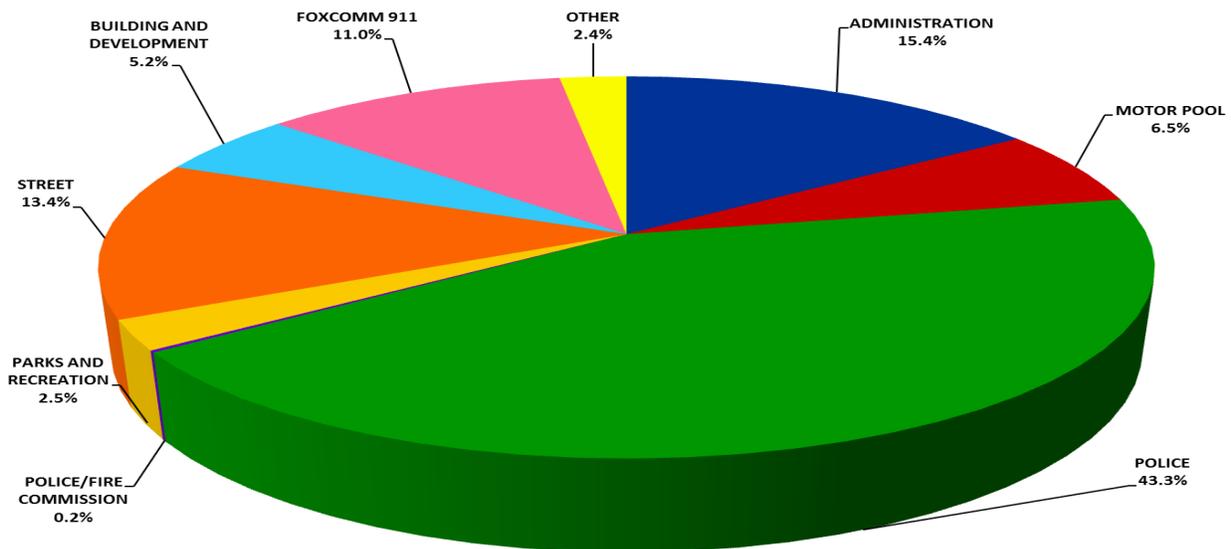
# GENERAL FUND SUMMARY

## General Fund Expenditures By Department

### FY 2013-14 Budget vs. FY 2014-15 Budget

<u>DEPARTMENT</u>	FY 2013-14	FY 2014-15	Change in Budget	
	Budget	Budget	Amount	%
Administration	\$2,034,004	\$1,429,313	(\$604,691)	-42.3%
Motor Pool	\$521,526	\$598,540	\$77,014	12.9%
IMRF	\$435,109	\$0	(\$435,109)	-100.0%
Police	\$4,032,737	\$4,012,871	(\$19,866)	-0.5%
Police/Fire Commiss.	\$20,550	\$15,600	(\$4,950)	-31.7%
Parks & Recreation	\$222,327	\$234,638	\$12,311	5.2%
Street	\$1,139,489	\$1,236,464	\$96,975	7.8%
Community Develop.	\$474,424	\$484,410	\$9,986	2.1%
Dispatch/FoxComm	\$923,505	\$1,022,886	\$99,381	9.7%
Transfer	\$0	\$223,019	\$223,019	100.0%
<b>Total Expenditure</b>	<b>\$9,803,671</b>	<b>\$9,257,742</b>	<b>(\$545,929)</b>	<b>-5.9%</b>

GENERAL FUND EXPENDITURES  
By Department  
FY 2014-15 BUDGET - \$9,257,542



# GENERAL FUND SUMMARY

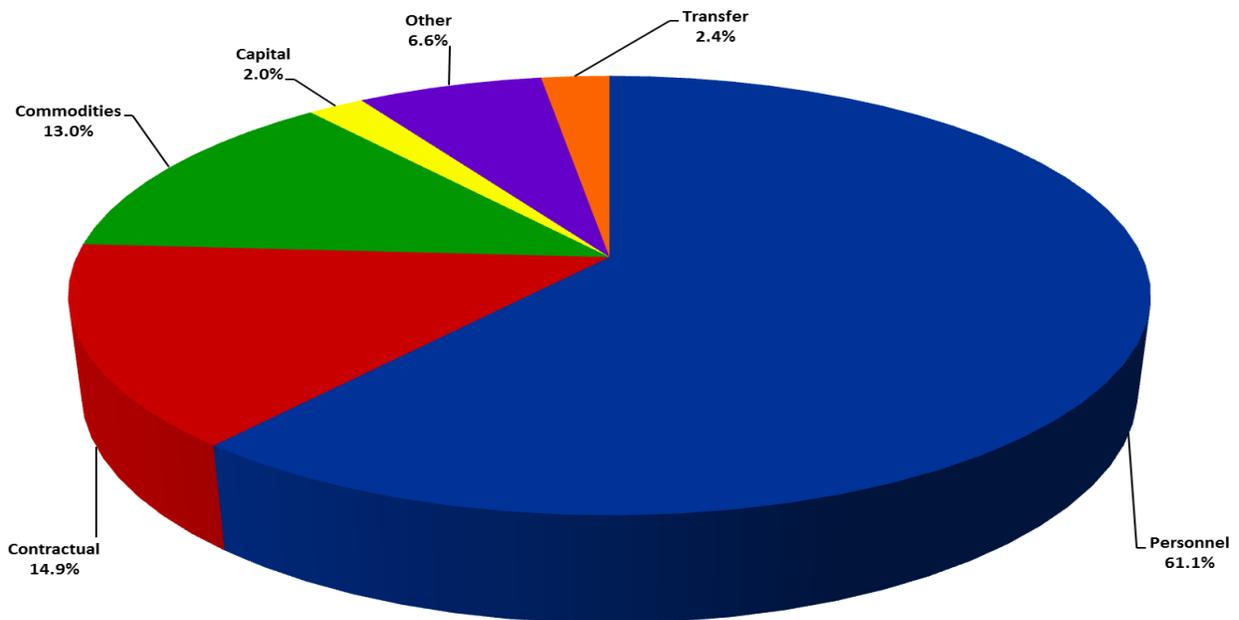
## General Fund Expenditures

### By Category

#### FY 2013-14 Budget vs. FY 2014-15 Budget

<b>CATEGORY</b>	FY 2013-14	FY 2014-15	Change in Budget	
	Budget	Budget	Amount	%
Personnel	\$5,512,191	\$5,657,551	\$145,360	2.6%
Contractual	\$1,485,428	\$1,376,285	(\$109,143)	-7.9%
Commodities	\$1,260,582	\$1,207,513	(\$53,069)	-4.4%
Capital	\$245,082	\$185,750	(\$59,332)	-31.9%
Other	\$1,300,390	\$607,624	(\$692,766)	-114.0%
Transfer	\$0	\$223,019	\$223,019	100.0%
<b>Total Expenditure</b>	<b>\$9,803,673</b>	<b>\$9,257,742</b>	<b>(\$545,931)</b>	<b>-5.9%</b>

GENERAL FUND EXPENDITURES  
By Category  
FY 2014-15 BUDGET - \$9,257,542



# GENERAL FUND SUMMARY

## Administration Department

The Administration Department in the Village of Fox Lake is responsible for all of the day-to-day activities in the Village, as well as overseeing personnel administration and treasury management. The Administration Department includes elected officials and appointed staff members.

The Mayor, Board of Trustees and Village Clerk are part-time elected officials. They are elected to staggered, four (4) year terms and perform all of the duties required by state statute and Village ordinance.

The Village Administrator is the chief administrative officer of the Village and is directly responsible for planning, organizing and directing the activities of all municipal operations. The Village Administrator ensures that all laws and ordinances governing the Village of Fox Lake are faithfully enforced. The Village Administrator recommends to the Village Board such measures or actions which appear necessary or desirable, recommends municipal ordinances and regulations, implements policies established by the Village Board, prepares and submits the annual budget and performs other activities as provided in the Municipal code. The Village Administrator is also responsible for directing all personnel relations, insurance and benefit management, risk management and labor relations.

In addition, the Village Administrator assumes oversight of the Finance Department. With the assistance of the Acting Village Treasurer, the Finance Department is responsible for all financial transactions, budget preparation, financial reporting and utility billing. The Finance Department currently outsources accounting services on a part-time basis.

The Administration Department oversees the Village Clerk's Office, in coordination with maintaining all official records, contracts, ordinances, resolutions and minutes of Village proceedings. The Village Clerk's Office employs a Deputy Village Clerk, who is responsible for direct administrative support for the Mayor and the Village Board of Trustees. The Deputy Village Clerk provides operational support to the Village Clerk, licensing transactions, Freedom of Information Act (FOIA) requests, Open Meetings Act (OMA) compliance and manages the front office personnel.

A final segment of the Administration Department is management of the Village's Information Technology program. The Network Administrator is responsible for the infrastructure of the Village's Information Technology platform and provides a review and oversight of all Village information system needs including, but not limited to; 1) intra-department computer and telephone support; 2) planning, evaluating and maintaining the Village's hardware, software and network choice acquisitions; 3) project technology management; and 4) guaranteeing the integrity and security of the overall system and its data, including all local and wide area networks, from internal and external conditions.

# GENERAL FUND SUMMARY

## Administration Department

### Fiscal Year 2013-2014 Notable Accomplishments

- ✓ Created new Capital Improvement Program (CIP) for General Services Fund and Street Improvements Fund.
- ✓ Developed 5-year CIP for six (6) Village funds.
- ✓ Reviewed methods for the diversification of the Village's revenue sources
- ✓ Established new General Fund Reserve Balance policy and Capital Improvement Budget policy.
- ✓ Received recognition from the Government Finance Officers Association (GFOA) for Distinguished Budget Presentation award.
- ✓ Installed new, customized "Welcome to Fox Lake" banners on Route 12.
- ✓ Staff initiated a weekly department update that is shared with the Village Board and department managers in order to increase awareness in all departments of Village operations.

### Fiscal Year 2014-2015 Strategic Goals

- ❖ Improve bi-weekly Payroll processing through third-party contractual services.
- ❖ Aggressively pursue federal and state grants to supplement Village budget and hasten capital improvements
- ❖ Expand Pace bus transit service to senior citizens in the community.
- ❖ Review and update Human Resource materials, including Personnel Manual, Job Descriptions, Safety Manual, Training Schedules and Hiring/Recruitment policies.
- ❖ Increase membership and participation levels at professional organizations, such as the Northwest Municipal Conference (NWMC).
- ❖ Analyze collections and find opportunities for improved collection in all revenue categories, including the state debt collection program.
- ❖ Review the Village's fee and fine structure to ensure the Village is competitive with surrounding communities.
- ❖ Implement a Village-wide Safety Committee, focusing on loss control, training and risk assessment policies and procedures.
- ❖ Review and analyze Village benefit programs.
- ❖ Explore feasibility of creating an employee Health and Wellness Program.

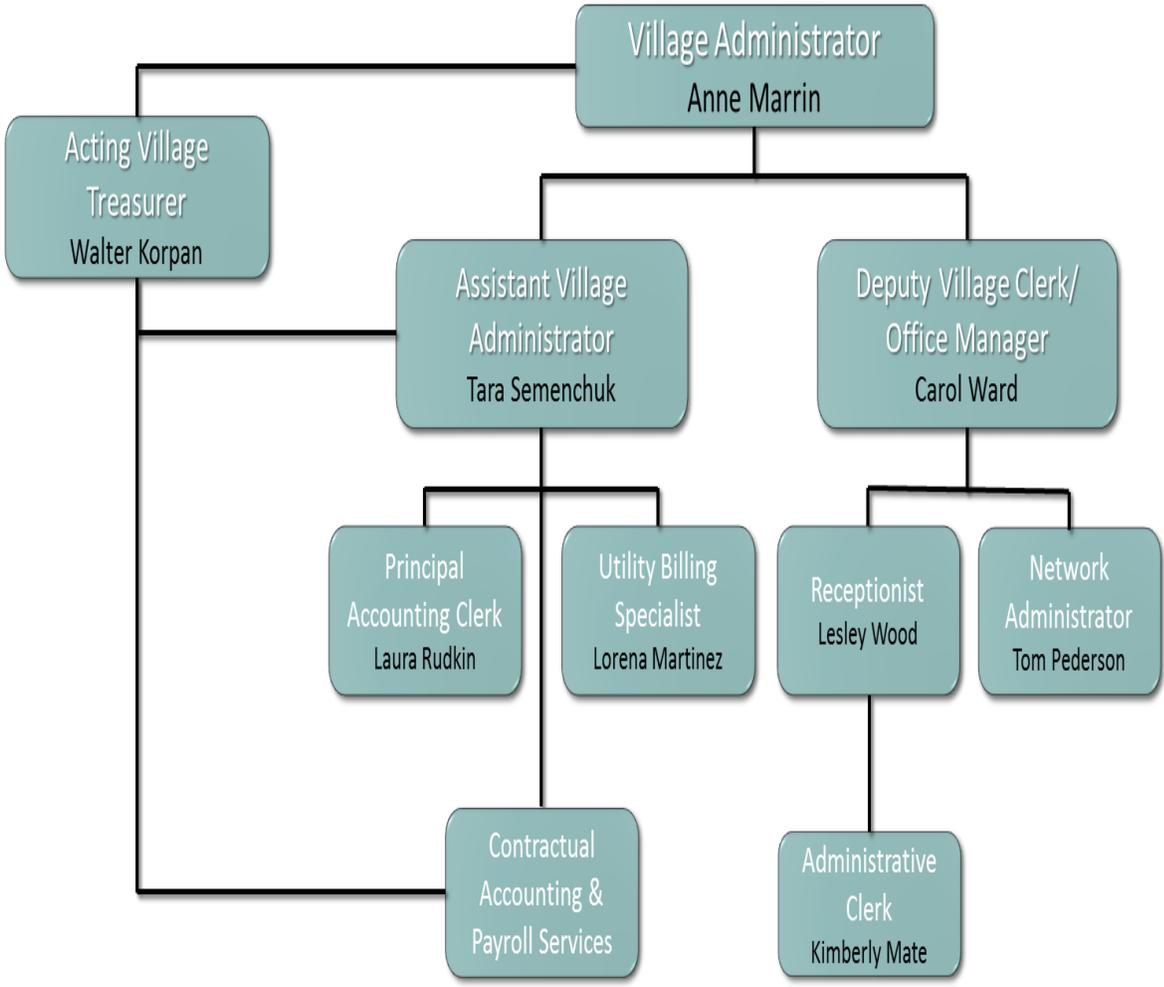
# GENERAL FUND SUMMARY

## Administration Department

### Village of Fox Lake, Illinois

2014–2015 Organizational Chart – Administration Department

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# GENERAL FUND SUMMARY

## Administration Department

<u>Account Number</u>	<u>Description</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>PERSONNEL</b>					
01-11-420	Compensation Adjustments	\$0	\$0	\$0	\$30,000
01-11-421	Salary Full-time	\$313,026	\$338,972	\$302,524	\$370,225
01-11-422	Overtime	\$1,641	\$1,500	\$100	\$500
01-11-424	Elected Officials	\$47,741	\$48,000	\$48,845	\$48,000
01-11-426	Salary Part Time	\$5,674	\$35,704	\$6,173	\$26,453
01-11-451	Health Insurance	\$30,995	\$37,255	\$30,545	\$63,428
01-11-452	Life Insurance	\$317	\$441	\$385	\$382
01-11-453	Unemployment Insurance	\$1,240	\$9,286	\$14,535	\$3,788
01-11-461	FICA (Medicare & SS)	\$0	\$0	\$27,749	\$29,543
01-11-464	IMRF	\$0	\$0	\$25,787	\$41,665
01-11-474	Employee Appreciation	\$1,751	\$1,350	\$2,000	\$1,590
	<b>Total Personnel</b>	<b>\$402,385</b>	<b>\$472,508</b>	<b>\$458,643</b>	<b>\$615,574</b>
<b>CONTRACTUAL</b>					
01-11-511	Maintenance Services - Building	\$18,473	\$18,225	\$18,009	\$21,875
01-11-512	Maintenance Services - Equipment	\$11,031	\$6,720	\$9,799	\$6,200
01-11-512.1	Technology	\$52,823	\$62,604	\$42,263	\$33,210
01-11-531	Accounting Services	\$70,813	\$45,270	\$50,508	\$36,675
01-11-533	Legal Fees	\$48,770	\$40,000	\$42,133	\$65,000
01-11-540	Filing Fees	\$1,970	\$1,500	\$1,587	\$1,500
01-11-548	Other Professional Services	\$24,750	\$47,187	\$73,183	\$28,842
01-11-551	Postage	\$8,947	\$11,100	\$10,826	\$12,200
01-11-552	Telephone	\$5,963	\$9,400	\$5,453	\$9,400
01-11-553	Publishing	\$2,674	\$8,500	\$5,187	\$7,000
01-11-554	Printing	\$17,987	\$21,000	\$22,169	\$23,700
01-11-558	Pace Program	\$1,842	\$30,000	\$1,780	\$32,300
01-11-561	Dues	\$4,606	\$7,816	\$7,500	\$6,020
01-11-562	Travel Expenses	\$1,742	\$5,100	\$5,100	\$3,850
01-11-563	Training	\$1,904	\$8,845	\$8,845	\$7,550
01-11-564	Tuition Reimbursement	\$0	\$1,000	\$850	\$1,000
01-11-571	Utilities	\$1,091	\$2,000	\$1,484	\$1,400
	<b>Total Contractual</b>	<b>\$275,386</b>	<b>\$326,267</b>	<b>\$306,675</b>	<b>\$297,722</b>

# GENERAL FUND SUMMARY

## Administration Department

### COMMODITIES

01-11-611	Maintenance Supplies - Building	\$1,026	\$1,500	\$2,000	\$1,500
01-11-651	Office Supplies	\$5,175	\$6,000	\$4,214	\$5,650
01-11-652	Operating Supplies	\$13,359	\$5,000	\$5,204	\$6,000
01-11-655	Fuel	\$206	\$475	\$400	\$450
01-11-684	Software	\$0	\$12,270	\$0	\$3,600
01-11-710	Principal Payment	\$160,255	\$313,233	\$313,233	\$326,147
01-11-720	Interest Expense	\$99,029	\$92,386	\$92,386	\$81,745
01-11-730	Fiscal Agent Fees	\$418	\$2,000	\$150	\$0
01-11-911	Community Relations	\$4,672	\$21,485	\$19,344	\$11,225
	<b>Total Commodities</b>	<b>\$284,140</b>	<b>\$454,349</b>	<b>\$436,931</b>	<b>\$436,317</b>

### CAPITAL

01-11-820	Building	\$16,966	\$5,180	\$5,180	\$0
	<b>Total Capital</b>	<b>\$16,966</b>	<b>\$5,180</b>	<b>\$5,180</b>	<b>\$0</b>

### OTHER

01-11-595	Taxes	\$0	\$200	\$200	\$200
01-11-994	Business Rebates	\$940,182	\$775,500	\$1,082,381	\$79,500
	<b>Total Other</b>	<b>\$940,182</b>	<b>\$775,700</b>	<b>\$1,082,581</b>	<b>\$79,700</b>

<b>TOTAL ADMINISTRATION</b>		<b>\$1,919,059</b>	<b>\$2,034,004</b>	<b>\$2,290,010</b>	<b>\$1,429,313</b>
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# GENERAL FUND SUMMARY

## Motor Pool Department

The Motor Pool Department is an integral internal service department in the Village organization. With a staff comprised of one (1) supervisor and three (3) full-time mechanics, the department is responsible for ensuring the maintenance and repair of the Village of Fox Lake's vehicle fleet is in safe, operable condition and readily accessible. The Motor Pool Department also serves as additional vehicle maintenance resource to other area municipalities, performing contractual service for the Fox Lake Fire Protection District, Lake Villa Volunteer Fire, Lindenhurst Park District, and recently, the Lake Villa Public Works Department. The Motor Pool Department oversees all vehicle purchases to ensure they are aligned with the Village's Vehicle Replacement Program and industry specifications. Staff members in the Motor Pool Department continually work to improve their training and certifications in order to perform repairs and maintenance to Village vehicles as efficiently and cost-effectively as possible.

### Fiscal Year 2013-2014 Notable Accomplishments

- ✓ Purchased and installed new CFAWin8 Vehicle and Equipment Maintenance Software
- ✓ Replaced two (2) overhead steel garage doors at the Motor Pool garage with two (2) full glass panel garage doors
- ✓ Increased staff training to achieve Automotive Service Excellence (ASE) and Emergency Vehicle Technician (EVT) certifications
- ✓ Purchased three (3) new Ford Interceptor Utility police vehicles.
- ✓ Completed Stage 2 underground storage tank site inspection and developed remediation plan for IEPA.

### Fiscal Year 2014-2015 Strategic Goals

- ❖ Update annual Vehicle Replacement program
- ❖ Purchase two (2) new Ford Interceptor Utility Police Vehicles.
- ❖ Purchase one (1) new Ford F-150 Crew Cab Pickup for Community Service Officer.
- ❖ Purchase one (1) new Bobcat for Street Department.
- ❖ Increase Ford engine training for two (2) Motor Pool Mechanics.
- ❖ Implement Stage 3 underground fuel storage tank site inspection.
- ❖ Implement CFA preventative maintenance schedule using fuel management system mileage data.
- ❖ Continue staff training to achieve Automated Service Excellence (ASE) certifications.

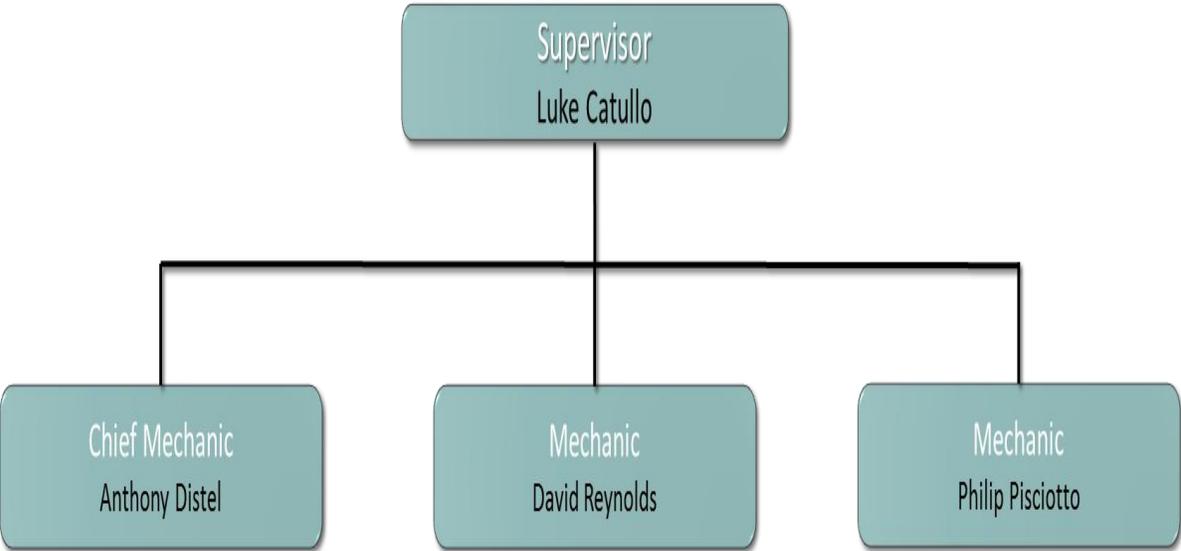
# GENERAL FUND SUMMARY

## Motor Pool Department

### Village of Fox Lake, Illinois

2014–2015 Organizational Chart – Motor Pool Department

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# GENERAL FUND SUMMARY

## Motor Pool Department

<u>Account Number</u>	<u>Description</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year-End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>PERSONNEL</b>					
01-14-421	Employee Full-Time	\$176,934	\$181,574	\$186,508	\$233,249
01-14-422	Employee Part-Time	\$11,688	\$20,400	\$14,624	\$0
01-14-423	Overtime	\$2,840	\$5,000	\$2,670	\$6,000
01-14-451	Health Insurance	\$32,055	\$39,850	\$36,223	\$60,441
01-14-452	Life Insurance	\$171	\$189	\$193	\$268
01-14-453	Unemployment Insurance	\$821	\$3,776	\$4,511	\$1,927
01-14-461	FICA (Medicare & SS)	\$0	\$0	\$21,981	\$18,303
01-14-464	IMRF	\$0	\$0	\$21,104	\$27,944
01-14-471	Uniforms	\$1,435	\$2,138	\$2,415	\$2,172
01-14-474	Employee Appreciation	\$142	\$150	\$126	\$370
	<b>Total Personnel</b>	<b>\$226,086</b>	<b>\$253,077</b>	<b>\$290,355</b>	<b>\$350,673</b>
<b>CONTRACTUAL</b>					
01-14-511	Maint. Services-Building	\$2,255	\$3,302	\$1,000	\$3,340
01-14-512.1	Technology	\$1,007	\$18,720	\$18,220	\$2,150
01-14-533	Legal Services	\$117	\$0	\$0	\$0
01-14-548	Other Professional Services	\$858	\$2,000	\$1,047	\$2,000
01-14-552	Telephone	\$594	\$978	\$474	\$891
01-14-561	Dues	\$0	\$253	\$0	\$218
01-14-562	Travel Expenses	\$0	\$100	\$0	\$25
01-14-563	Training	\$404	\$1,898	\$300	\$1,300
	<b>Total Contractual</b>	<b>\$5,235</b>	<b>\$27,251</b>	<b>\$21,041</b>	<b>\$9,924</b>
<b>COMMODITIES</b>					
01-14-611	Maint Supplies-Building	\$1,592	\$1,330	\$423	\$2,550
01-14-651	Office Supplies	\$962	\$750	\$745	\$700
01-14-652	Operating Supplies	\$178,690	\$177,133	\$237,403	\$212,657
01-14-653	Small Tools	\$7,000	\$5,200	\$3,254	\$9,850
01-14-654	Janitorial Supplies	\$2,108	\$2,296	\$1,497	\$1,924
01-14-655	Fuel	\$3,303	\$3,088	\$3,262	\$4,013
01-14-684	Software	\$0	\$3,400	\$0	\$0
	<b>Total Commodities</b>	<b>\$193,655</b>	<b>\$193,197</b>	<b>\$246,584</b>	<b>\$231,693</b>
<b>CAPITAL</b>					
01-14-880	Capital Improvement	\$70,817	\$48,002	\$38,440	\$6,250
	<b>Total Capital</b>	<b>\$70,817</b>	<b>\$48,002</b>	<b>\$38,440</b>	<b>\$6,250</b>
<b>TOTAL MOTOR POOL</b>		<b>\$495,793</b>	<b>\$521,526</b>	<b>\$596,421</b>	<b>\$598,540</b>

# GENERAL FUND SUMMARY

## Police Department

The Fox Lake Police Department strives to provide the highest quality of professional police services to the community, by enforcing and investigating all State and Municipal Laws and Ordinances in a just and impartial manner. The Police Department continuously endeavors to improve its service levels through training, education, diligence and a proactive response to concerns. The Police Department recognizes the importance of a healthy partnership with the community and emphasizes public education as well as community outreach as a vital tool to ensuring the Village is a safe and secure place to live, work and visit. The Fox Lake Police Department will remain focused on the values of integrity, equality and pride as they work to uphold the balance between individual rights and the collective security of the community.

The Fox Lake Police Department is comprised of three divisions; Patrol, Investigation and Administration. The Police Department employs 24 sworn officers, 6 part-time officers, two (2) Community Service Officers and a professional, administrative support staff.

### Fiscal Year 2013-2014 Notable Accomplishments

- ✓ Finalized the construction and outfitting of the training room.
- ✓ Completed sealcoating of department parking lot.
- ✓ Purchased three (3) new squad cars as part of the department's vehicle replacement schedule.
- ✓ Coordinated with NEMERT to schedule training courses at the Police Department for outside law enforcement agencies.

### Fiscal Year 2014-2015 Strategic Goals

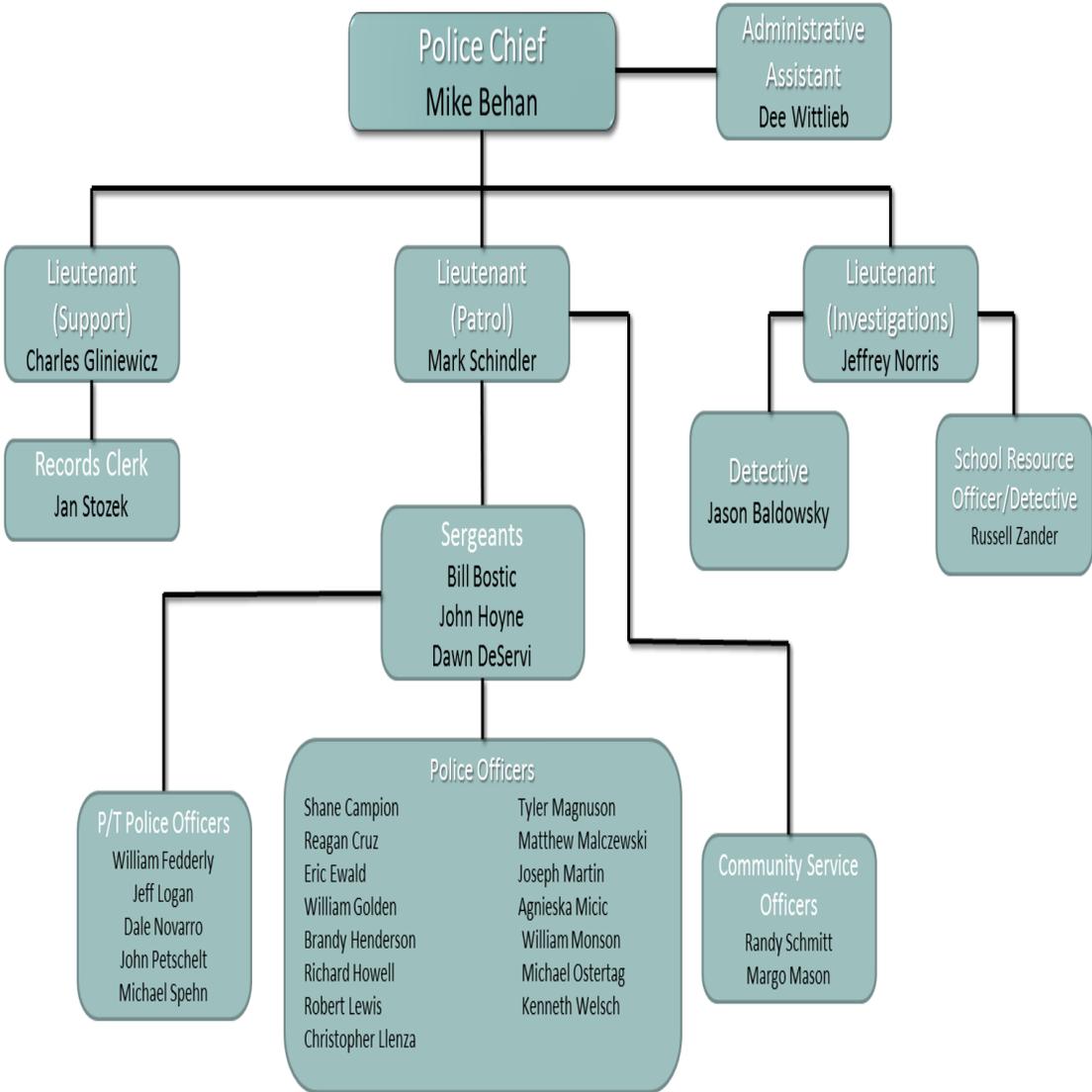
- ✓ Replace HVAC system at Police Department.
- ✓ Purchase three (3) new squad cars as part of the department's vehicle replacement schedule.
- ✓ Continue to update Video Cameras and Recording system in DOC area.
- ✓ Purchase First Aid Kits for ALL squad cars.
- ✓ Install Cameras in training room area and stairwell entrance to training room.
- ✓ Add awareness graphics to select department vehicles.

# GENERAL FUND SUMMARY

## Police Department

### Village of Fox Lake, Illinois

2014–2015 Organizational Chart – Police Department



# GENERAL FUND SUMMARY

## Police Department

<u>Account Number</u>		<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>PERSONNEL</b>					
01-21-421	Full Time	\$2,122,811	\$2,138,024	\$2,376,459	\$2,080,498
01-21-422	Part Time	\$66,597	\$49,991	\$49,768	\$50,107
01-21-423	Overtime	\$65,739	\$90,000	\$65,000	\$80,000
01-21-451	Health Insurance	\$341,068	\$384,194	\$357,203	\$407,057
01-21-452	Life Insurance	\$1,596	\$1,890	\$1,825	\$1,910
01-21-453	Unemployment Insurance	\$3,872	\$25,774	\$39,678	\$12,397
01-21-461	FICA (Medicare & SS)	\$0	\$0	\$39,229	\$50,814
01-21-464	IMRF	\$0	\$0	\$20,693	\$22,594
01-21-471	Uniform Allowances	\$9,679	\$12,000	\$7,000	\$12,000
01-21-474	Employee Appreciation	\$1,099	\$1,750	\$1,750	\$1,900
	<b>Total Personnel</b>	<b>\$2,612,461</b>	<b>\$2,703,623</b>	<b>\$2,958,605</b>	<b>\$2,719,275</b>
<b>CONTRACTUAL</b>					
01-21-511	Maintenance Service Building	\$30,561	\$43,175	\$43,175	\$36,775
01-21-512	Maintenance Services Equipment	\$24,672	\$55,150	\$55,150	\$58,850
01-21-512.1	Technology	\$18,670	\$79,774	\$71,797	\$60,774
01-21-513	Maintenance Services Vehicles	\$896	\$5,800	\$5,300	\$4,800
01-21-533	Legal	\$79,643	\$113,160	\$80,000	\$100,250
01-21-548	Other Professional Services	\$76,786	\$73,813	\$71,813	\$80,100
01-21-551	Postage	\$2,282	\$2,500	\$1,500	\$2,500
01-21-552	Telephone	\$11,384	\$14,000	\$13,000	\$14,000
01-21-553	Publishing	\$0	\$500	\$500	\$500
01-21-554	Printing	\$4,049	\$5,600	\$5,300	\$5,600
01-21-561	Dues	\$1,157	\$2,400	\$1,900	\$2,400
01-21-562	Travel Expenses	\$517	\$2,000	\$200	\$2,100
01-21-563	Training	\$21,724	\$25,000	\$5,000	\$21,000
01-21-571	Utilities	\$1,536	\$5,800	\$2,200	\$6,700
01-21-587	Animal Shelter	\$3,774	\$5,000	\$3,000	\$5,000
	<b>Total Contractual</b>	<b>\$277,651</b>	<b>\$433,672</b>	<b>\$359,835</b>	<b>\$401,349</b>
<b>COMMODITIES</b>					
01-21-611	Maint. Supplies Building	\$7,902	\$7,100	\$7,100	\$7,100
01-21-651	Office Supplies	\$4,628	\$5,500	\$5,500	\$15,700
01-21-652	Operating Supplies	\$31,789	\$36,300	\$25,000	\$38,050
01-21-655	Automotive Fuel/ Oil	\$99,955	\$130,625	\$106,437	\$123,750

# GENERAL FUND SUMMARY

## Police Department

01-21-658	Meals	\$0	\$800	\$300	\$1,000
01-21-684	Software	\$0	\$21,250	\$0	\$0
01-21-696	DUI Restricted Cash Expense	\$1,822	\$22,000	\$5,000	\$22,000
01-21-697	Drug Seizure Expense	\$7,126	\$8,500	\$8,500	\$8,500
01-21-698	Charitable Games Expense	\$0	\$9,511	\$0	\$9,511
01-21-998	Repair of Property	\$22	\$0	\$0	\$0
01-21-911	Community Relations	\$2,805	\$4,000	\$4,000	\$3,000
	<b>Total Commodities</b>	<b>\$156,049</b>	<b>\$245,586</b>	<b>\$161,837</b>	<b>\$228,611</b>
<b>CAPITAL</b>					
01-21-820	Building	\$137,240	\$20,000	\$20,000	\$24,500
01-21-830	Equipment	\$107,051	\$30,000	\$25,000	\$15,000
01-21-840	Vehicles	\$122,846	\$125,900	\$120,622	\$140,000
	<b>Total Capital</b>	<b>\$367,137</b>	<b>\$175,900</b>	<b>\$165,622</b>	<b>\$179,500</b>
<b>OTHER</b>					
01-21-954	Police Pension Funding	\$459,107	\$473,956	\$466,030	\$484,136
	<b>Total Other Finance</b>	<b>\$459,107</b>	<b>\$473,956</b>	<b>\$466,030</b>	<b>\$484,136</b>
<b>TOTAL POLICE</b>		<b>\$3,872,405</b>	<b>\$4,032,737</b>	<b>\$4,111,930</b>	<b>\$4,012,871</b>

# GENERAL FUND SUMMARY

## Police/Fire Commission

The Village of Fox Lake Board of Police and Fire Commission is established and administered pursuant to the Illinois Revised Statutes for the purpose of examining applicants for entry into and promoting within the Police Department.

It shall be the duty of the Board of Police and Fire Commission to make appointments to the Police Department 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.

<u>Account Number</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>PERSONNEL</b>				
01-25-421 Salaries	\$2,700	\$5,000	\$2,600	\$4,000
01-25-461 FICA	\$0	\$0	\$200	\$200
<b>Total Personnel</b>	<b>\$2,700</b>	<b>\$5,000</b>	<b>\$2,800</b>	<b>\$4,200</b>
<b>CONTRACTUAL</b>				
01-25-548 Other Professional Services	\$10,769	\$10,000	\$5,000	\$8,000
01-25-551 Postage	\$113	\$200	\$125	\$150
01-25-553 Publishing	\$97	\$1,000	\$100	\$500
01-25-561 Dues	\$375	\$550	\$375	\$500
01-25-562 Travel Expenses	\$406	\$2,000	\$625	\$1,000
01-25-563 Training	\$815	\$1,000	\$825	\$750
<b>Total Contractual</b>	<b>\$12,575</b>	<b>\$14,750</b>	<b>\$7,050</b>	<b>\$10,900</b>
<b>COMMODITIES</b>				
01-25-651 Office Supplies	\$1,342	\$800	\$500	\$500
<b>Total Commodities</b>	<b>\$1,342</b>	<b>\$800</b>	<b>\$500</b>	<b>\$500</b>
<b>TOTAL POLICE AND FIRE COMMISSION</b>	<b>\$16,616</b>	<b>\$20,550</b>	<b>\$10,350</b>	<b>\$15,600</b>

# GENERAL FUND SUMMARY

## Parks and Recreation Department

The Parks and Recreation Department in the Village of Fox Lake spearheads special events, cultural programs and recreational activities for residents of the community. In addition to creating engaging activities and events for the residents of Fox Lake, the Parks and Recreation Department is continuously reaching beyond the Village's border and exploring alternative venues to entice members of other communities to visit and enjoy Fox Lake. The Parks and Recreation Department strives to provide quality recreation and leisure opportunities in an entertaining and informative environment.

The Parks and Recreation department consists of a full-time Coordinator and part time assistant. With assistance from the Street Department, the Parks and Recreation Department maintains the following facilities and parks.

- Lakefront Park and Building
- Community Center
- Veteran's Memorial Park
- Eagle Point Park
- King's Island Park
- Millennium Park
- Round Hill Park

### Fiscal Year 2013-2014 Notable Accomplishments

- ✓ Developed Fall/Winter and Spring/Summer Parks and Recreation Catalog of Village-sponsored recreational events and festivals.
- ✓ Separated Fall Festival/Oktobefest into two (2) separate venues focused on family activities and adult festivities
- ✓ Implemented new recycling programs including, Shoe Recycling and Textile Recycling.
- ✓ Expanded Community Events Programs to include a "Movie in the Park" at Lakefront Park in the summer of 2013
- ✓ Expanded Community Outreach Courses to include a Safe Sitter Course and Hunter Safety Courses

### Fiscal Year 2014-2015 Strategic Goals

- ❖ Work with Chamber of Commerce to expand business development and retention opportunities.
- ❖ Continue to market and advertise Village sponsored events through catalogs and other print materials
- ❖ Explore additional programs and classes for all members of the community.
- ❖ Pursue opportunities for community events that are focused on young adult residents.
- ❖ Enhance residential and commercial recycling opportunities.

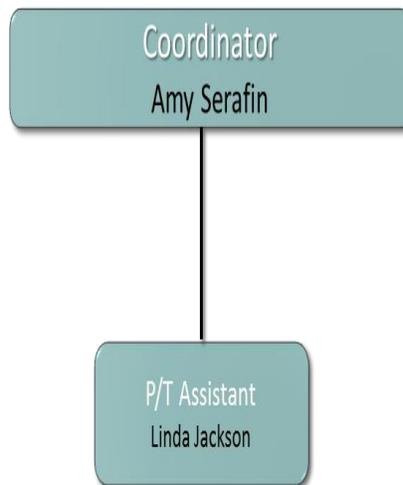
# GENERAL FUND SUMMARY

## Parks and Recreation Department

### Village of Fox Lake, Illinois

2014–2015 Organizational Chart – Parks and Recreation Department

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# GENERAL FUND SUMMARY

## Parks and Recreation Department

<u>Account Number</u>		<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>PERSONNEL</b>					
01-27-421	Salaries	\$38,903	\$39,419	\$41,176	\$40,204
01-27-422	Part-Time Salaries	\$16,251	\$11,669	\$14,756	\$11,902
01-27-423	Overtime	\$2,892	\$3,000	\$2,652	\$3,000
01-27-451	Health Insurance	\$1,504	\$1,500	\$1,526	\$1,500
01-27-452	Life Insurance	\$57	\$63	\$64	\$67
01-27-453	Unemployment Insurance	\$428	\$1,695	\$1,885	\$850
01-27-461	FICA (Medicare & SS)	\$0	\$0	\$4,282	\$4,216
01-27-464	IMRF	\$0	\$0	\$5,369	\$5,046
01-27-474	Employee Appreciation	\$138	\$300	\$227	\$300
	<b>Total Personnel</b>	<b>\$60,173</b>	<b>\$57,647</b>	<b>\$71,937</b>	<b>\$67,085</b>
<b>CONTRACTUAL</b>					
01-27-511	Maint. Services - Bldg. and Equipment	\$17,204	\$23,400	\$17,678	\$26,250
01-27-512.1	Technology	\$69	\$1,780	\$1,170	\$1,190
01-27-533	Legal	\$1,103	\$1,000	\$0	\$1,000
01-27-548	Other Professional Services	\$12,317	\$1,750	\$1,750	\$2,100
01-27-551	Postage	\$799	\$3,030	\$2,800	\$3,150
01-27-552	Telephone	\$2,415	\$1,950	\$2,211	\$2,100
01-27-553	Publishing/Advertising	\$4,167	\$3,845	\$6,181	\$4,718
01-27-554	Printing	\$2,837	\$9,800	\$9,750	\$9,950
01-27-561	Dues	\$942	\$1,175	\$1,126	\$1,285
01-27-562	Travel	\$471	\$800	\$643	\$1,000
01-27-563	Training	\$471	\$900	\$580	\$1,460
01-27-571	Utilities	\$867	\$1,750	\$2,237	\$2,000
	<b>Total Contractual</b>	<b>\$43,662</b>	<b>\$51,180</b>	<b>\$46,126</b>	<b>\$56,203</b>
<b>COMMODITIES</b>					
01-27-611	Maint. Supplies - Building	\$6,250	\$7,000	\$5,787	\$10,000
01-27-651	Office Supplies	\$1,722	\$1,900	\$2,259	\$2,400
01-27-652	Operating Supplies	\$105,755	\$99,600	\$99,556	\$98,700
01-27-655	Fuel	\$1,189	\$2,000	\$283	\$250
01-27-684	Software	\$0	\$3,000	\$0	\$0
	<b>Total Commodities</b>	<b>\$114,916</b>	<b>\$113,500</b>	<b>\$107,885</b>	<b>\$111,350</b>
<b>CAPITAL</b>					
01-27-800	Capital Outlay	\$10,673	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$10,673</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL PARKS AND RECREATION</b>		<b>\$229,423</b>	<b>\$222,327</b>	<b>\$225,948</b>	<b>\$234,638</b>

# GENERAL FUND SUMMARY

## Street Department

The Village of Fox Lake Street Department is responsible for a comprehensive and diverse range of responsibilities in the Village. One of the major responsibilities is the repair and maintenance of approximately 60 miles of roadways, easements and sidewalks within the Village's corporate boundaries. This also includes repairs to curb and gutter, parkway tree maintenance, pavement marking and crack sealing, storm sewer maintenance and repairs to Village signs and streetlights. Snow and ice control during the winter months is another major responsibility of the Street Department. There are twelve (12) staff members and twelve (12) vehicles that are available during a winter weather emergency to ensure safe driving conditions. During a winter weather advisory, equipment is readied and loaded with road salt and liquid de-icer. Typically, the Village Police Department notifies the Street Department when road conditions require snow and ice control. Trucks are generally dispatched within 30 minutes.

The Street Department assists with the landscape and maintenance of the six (6) parks in the Village, including mowing and repairs to playground equipment. Assistance during Village special events and community festivals is another key component of the Street Department. Additional Village responsibilities such as buildings and grounds maintenance and servicing the Metra Commuter Parking Lot round out the important role the Street Department plays in the Village.

### Fiscal Year 2013-2014 Notable Accomplishments

- ✓ Completed the 2013 Community Development Block Grant street resurfacing project.
- ✓ Began conversion of ornamental streetlights to LED streetlights throughout the downtown and along Grand Avenue.
- ✓ Addressed flooding concerns and responded to historic flood-related emergencies during the spring and early summer of 2013.
- ✓ Partnered with the Lake County Municipal League's Cooperative Bidding Program to install thermoplastic pavement markings at heavy traffic area crosswalks and at select turn lanes at various intersections
- ✓ Repaired and upgraded storm sewer manholes on Nippersink Blvd., Grand Avenue and West Grand Avenue
- ✓ Performed repairs to numerous Village sidewalks to eliminate tripping hazards.
- ✓ Completed repairs and made improvements to Village Gazebo at Millennium Park.

# GENERAL FUND SUMMARY

## Street Department

### Fiscal Year 2014-2015 Strategic Goals

- ✓ Purchase and install skip-patch paver to expedite in-house street repairs.
- ✓ Repair and replace sidewalks along Grand Avenue utilizing funds received from the Safe Route to School grant.
- ✓ Begin Street Improvement Program to rehabilitate those streets previously identified in a road condition survey of all Village streets
- ✓ Begin removing and replacing Ash trees affected by the Emerald Ash Borer (EAB) infestation.
- ✓ Continue conversion of ornamental streetlights to LED streetlights throughout the downtown and along Grand Avenue.
- ✓ Begin Sayton Road replacement project, including design engineering.
- ✓ Replace restroom roofs at Veterans Park
- ✓ Continue to collaborate with the Lake County Municipal League's Cooperative Bidding Program to install thermoplastic pavement markings at heavy traffic area crosswalks and at select turn lanes at various intersections.
- ✓ Finalize underground fuel storage tank mitigation.
- ✓ Continue to explore federal, state and local grant opportunities for infrastructure improvements throughout the community.

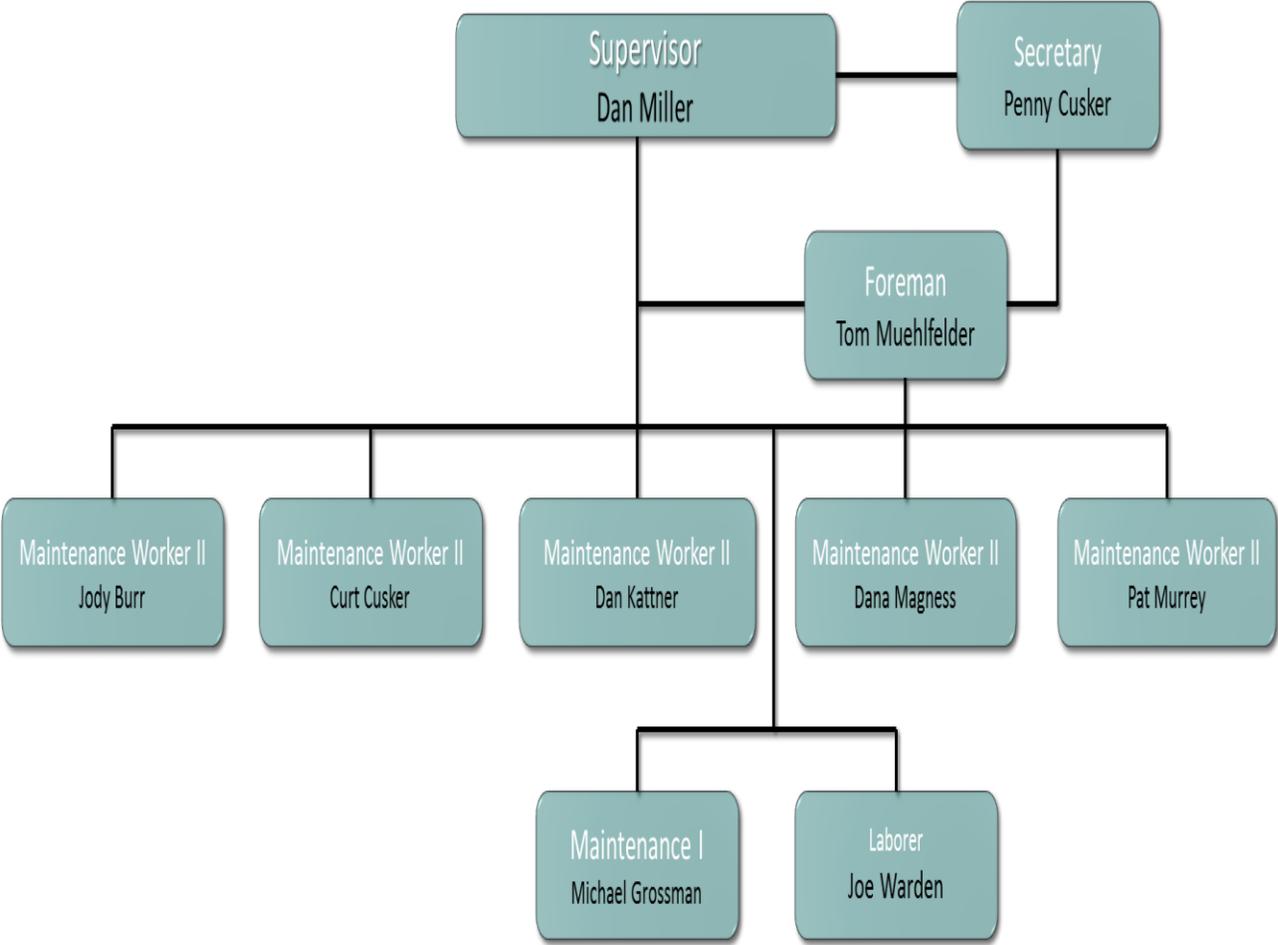
# GENERAL FUND SUMMARY

## Street Department

### Village of Fox Lake, Illinois

2014–2015 Organizational Chart – Streets Department

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# GENERAL FUND SUMMARY

## Street Department

<u>Account Number</u>	<u>Description</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>PERSONNEL</b>					
01-41-421	Full-time Salaries	\$522,774	\$478,423	\$480,503	\$489,815
01-41-422	Part Time Salaries	\$15,708	\$18,000	\$22,557	\$28,000
01-41-423	Overtime	\$37,713	\$25,000	\$61,546	\$40,000
01-41-451	Health Insurance	\$86,866	\$99,916	\$99,899	\$121,664
01-41-452	Life Insurance	\$552	\$630	\$621	\$670
01-41-453	Unemployment Insurance	\$652	\$11,408	\$13,829	\$5,597
01-41-461	FICA (Medicare & SS)	\$0	\$0	\$36,813	\$42,673
01-41-464	IMRF	\$0	\$0	\$67,468	\$61,882
01-41-471	Uniform Allowance	\$3,603	\$4,500	\$5,000	\$4,500
01-41-474	Employee Appreciation	\$196	\$550	\$500	\$1,050
	<b>Total Personnel</b>	<b>\$668,064</b>	<b>\$638,427</b>	<b>\$788,736</b>	<b>\$795,852</b>
<b>CONTRACTUAL</b>					
01-41-511	Maintenance Services Building	\$5,213	\$20,500	\$16,000	\$36,500
01-41-512	Maintenance Services Equipment	\$1,773	\$2,200	\$2,825	\$2,000
01-41-512.1	Technology	\$772	\$3,075	\$1,845	\$2,075
01-41-514	Maintenance Services Street	\$31,254	\$31,750	\$40,000	\$29,000
01-41-517	Maintenance Services Parks	\$2,306	\$2,450	\$1,600	\$2,300
01-41-532	Engineering Service	\$27,186	\$38,500	\$39,787	\$40,500
01-41-533	Legal Service	\$3,673	\$3,500	\$2,250	\$2,500
01-41-548	Other Professional Service	\$14,333	\$29,463	\$30,000	\$27,100
01-41-551	Postage	\$17	\$100	\$100	\$100
01-41-552	Telephone	\$2,894	\$4,600	\$4,700	\$4,500
01-41-561	Dues	\$0	\$295	\$0	\$200
01-41-562	Travel	\$0	\$790	\$0	\$0
01-41-563	Training	\$225	\$1,995	\$200	\$300
01-41-571	Utilities	\$2,065	\$3,400	\$4,352	\$3,500
01-41-572	Street Lighting	\$91,247	\$125,000	\$105,000	\$115,000
01-41-594	Rental	\$12	\$800	\$400	\$750
	<b>Total Contractual</b>	<b>\$182,970</b>	<b>\$268,418</b>	<b>\$249,059</b>	<b>\$266,325</b>

# GENERAL FUND SUMMARY

## Street Department

### COMMODITIES

01-41-611	Maintenance Supplies Building	\$3,605	\$10,000	\$6,500	\$12,000
01-41-612	Maintenance Supplies - Equipment	\$4,616	\$3,500	\$5,200	\$6,000
01-41-617	Maint-Supplies Grounds	\$432	\$2,000	\$1,500	\$2,000
01-41-651	Office Supplies	\$915	\$1,200	\$1,200	\$1,500
01-41-652	Operating Supplies	\$41,965	\$90,000	\$75,000	\$75,000
01-41-653	Small Tools	\$10,135	\$7,800	\$7,800	\$7,500
01-41-654	Janitorial Supplies	\$1,610	\$3,200	\$3,200	\$3,500
01-41-655	Automotive Fuel/ Oil	\$46,852	\$66,823	\$51,263	\$63,588
01-41-656	Chemicals	\$2,292	\$3,000	\$3,000	\$3,200
01-41-684	Software	\$0	\$9,100	\$0	\$0
01-41-691	Food	\$193	\$750	\$750	\$0
01-41-710	Principal Payment	\$26,378	\$16,700	\$16,700	\$0
01-41-720	Interest Expense	\$3,702	\$2,572	\$2,567	\$0
	<b>Total Commodities</b>	<b>\$142,695</b>	<b>\$216,645</b>	<b>\$174,680</b>	<b>\$174,288</b>

### CAPITAL

01-41-830	Capital Outlay - Equipment	\$33,285	\$16,000	\$200	\$0
01-41-840	Capital Outlay - Vehicle	\$206,956	\$0	\$0	\$0
01-41-880	Capital Outlay	\$307,361	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$547,602</b>	<b>\$16,000</b>	<b>\$200</b>	<b>\$0</b>

<b>TOTAL STREET</b>	<b>\$1,541,332</b>	<b>\$1,139,489</b>	<b>\$1,212,674</b>	<b>\$1,236,464</b>
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# GENERAL FUND SUMMARY

## Community Development Department

The mission of the Community Development Departments is to protect the life safety and welfare of the public. To achieve this mission, the department functions to secure safety to life and property from hazard or incidents regarding the design, erection, repair, demolition and occupancy of buildings, structures and property improvements. The department also works on economic development strategies to encourage new businesses and families to move to Fox Lake, as well as to assist and support existing businesses.

The Community Development Department is responsible for implementing and enforcing current applicable codes and ordinances within the Village of Fox Lake. Building permits are required for new construction, as well as for specific scopes of work to alter or repair existing structures or property. The department oversees the construction process at various stages through building inspections to confirm the scope of work is being done per current codes and ordinances.

The Community Development Department is comprised of the Building Commissioner, Administrative Assistant, Code Enforcement/Inspector and a part-time Permit Clerk.

# GENERAL FUND SUMMARY

## Community Development Department

### Fiscal Year 2013-2014 Notable Accomplishments

- ✓ Revised and implemented the Façade Improvement Program (FIP) to assist business owners with improvements to the exterior of downtown businesses.
- ✓ Contracted with The Retail Coach, an economic development firm, to assist the Village with attracting commercial development, creating downtown revitalization efforts and planning for large-scale development projects.
- ✓ Completed the Fox Lake Station Area Planning Study through the Regional Transit Authority (RTA) grant proceeds.
- ✓ Received Transit Oriented Development (TOD) Grant that will assist the Village with implementation of the Fox Lake Station Area Planning Study.
- ✓ Updated Watershed Development Ordinance, Village Zoning Ordinance and Unsafe Buildings Ordinance.
- ✓ Hired new Building Inspector/Code Enforcement Officer.
- ✓ Revised and streamlined building permit process.

### Fiscal Year 2014-2015 Strategic Goals

- ❖ Create a Watershed Prevention Program that focuses on educating Village residents, business owners and select staff members about floodplain violations.
- ❖ Conduct Building Safety Week seminars for residents and business owners.
- ❖ Update department website to include information about the Façade Improvement Program, Watershed Development Prevention and activate commercial building/parcel database module.
- ❖ Update applicable Building Codes to 2015 ICC Codes.
- ❖ Revise and update Sign Ordinance to assist business owners and weekend event advertisement.
- ❖ Review and update all department brochures, publications, and marketing materials to ensure compliance with current codes and ordinances.
- ❖ Create Unlicensed Business registration and compliance system. Continue to work with Chicago Metropolitan Agency for Planning (CMAP) and RTA to finalize development plans for bikeways and greenways grant and transit-oriented grant.
- ❖ Re-evaluate the development review process and present a streamlined approach to the Village Board that includes process improvements and ordinance modifications.

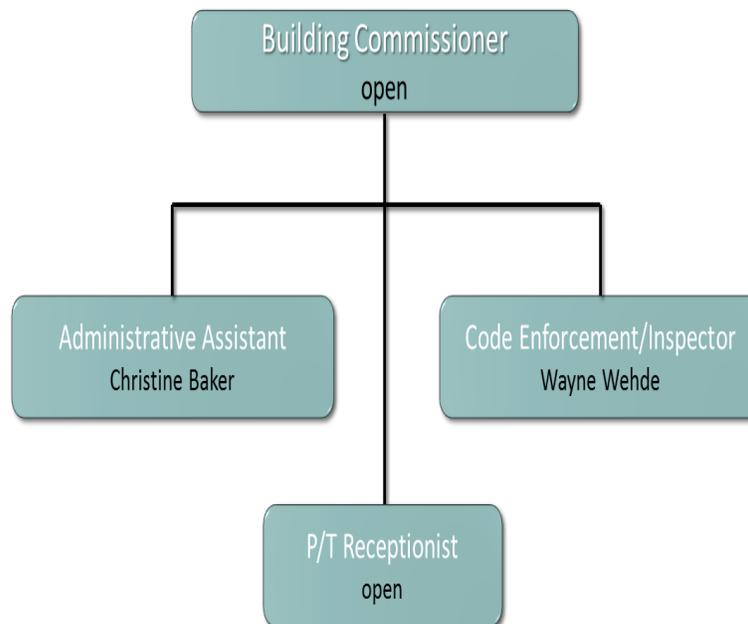
# GENERAL FUND SUMMARY

## Community Development Department

### Village of Fox Lake, Illinois

2014–2015 Organizational Chart – Building and Development Department

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# GENERAL FUND SUMMARY

## Community Development Department

Account Number	Department	Actual 2012-2013	Budget 2013-2014	Year End Projected 2013-2014	Proposed 2014-2015
<b>PERSONNEL</b>					
01-54-421	Full Time Salaries	\$168,613	\$151,064	\$143,667	\$161,858
01-54-424	Part Time Salaries	\$28,222	\$17,240	\$17,545	\$31,280
01-54-423	Overtime	\$257	\$250	\$1,604	\$250
01-54-451	Health Insurance	\$9,877	\$39,850	\$14,520	\$24,319
01-54-452	Life Insurance	\$114	\$189	\$146	\$201
01-54-453	Unemployment Insurance	\$1,169	\$5,547	\$4,669	\$2,471
01-54-461	FICA (Medicare & SS)	\$0	\$0	\$11,698	\$14,794
01-54-464	IMRF	\$0	\$0	\$17,027	\$20,545
01-54-471	Uniform Allowance	\$83	\$668	\$611	\$1,000
01-54-474	Employee Appreciation	\$0	\$100	\$95	\$620
	<b>Total Personnel</b>	<b>\$208,335</b>	<b>\$214,908</b>	<b>\$211,582</b>	<b>\$257,338</b>
<b>CONTRACTUAL</b>					
01-54-512	Maintenance Service - Equipment	\$3,221	\$2,270	\$762	\$9,396
01-54-512.1	Technology	\$2,040	\$9,566	\$9,566	\$10,180
01-54-513	Maintenance Services - Vehicles	\$44	\$384	\$30	\$120
01-54-532	Engineering Services	\$0	\$40,000	\$41,088	\$29,000
01-54-533	Legal	\$60,140	\$40,000	\$60,200	\$62,500
01-54-548	Other Professional Services	\$59,458	\$75,672	\$71,073	\$43,672
01-54-549	Reimbursed Costs-Engineering	\$72,944	\$500	\$14,590	\$500
01-54-551	Postage	\$2,137	\$2,000	\$1,281	\$2,000
01-54-552	Telephone	\$188	\$3,240	\$1,255	\$3,240
01-54-553	Publishing	\$1,395	\$3,000	\$2,051	\$3,000
01-54-554	Printing	\$7,240	\$10,000	\$8,408	\$5,000
01-54-561	Dues	\$1,448	\$2,321	\$1,375	\$695
01-54-562	Travel	\$384	\$850	\$540	\$1,600
01-54-563	Training	\$237	\$2,500	\$1,575	\$5,039
	<b>Total Contractual</b>	<b>\$210,876</b>	<b>\$192,303</b>	<b>\$213,794</b>	<b>\$175,942</b>
<b>COMMODITIES</b>					
01-54-651	Office Supplies	\$3,661	\$3,700	\$3,578	\$3,700
01-54-652	Operating Supplies	\$4,875	\$12,950	\$12,396	\$3,250
01-54-655	Automobile Fuel	\$3,044	\$3,563	\$1,418	\$4,500
01-54-671	Books	\$500	\$500	\$225	\$4,680
01-54-684	Software	\$0	\$2,100	\$0	\$0
	<b>Total Commodities</b>	<b>\$12,080</b>	<b>\$22,813</b>	<b>\$17,617</b>	<b>\$16,130</b>
<b>CAPITAL</b>					
01-54-800	Capital	\$8,000	\$0	\$0	\$0
01-54-840	Vehicles	\$353	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$8,353</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER</b>					
01-54-911	Community Relations	\$0	\$44,400	\$36,572	\$35,000
	<b>Total Other</b>	<b>\$0</b>	<b>\$44,400</b>	<b>\$36,572</b>	<b>\$35,000</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>\$439,644</b>	<b>\$474,424</b>	<b>\$479,565</b>	<b>\$484,410</b>

# GENERAL FUND SUMMARY

## FoxComm 911 Department

The Village of Fox Lake's emergency dispatch department is officially named the "FoxComm E911 Center." FoxComm E911 provides professional emergency dispatch services and public safety communication support to the residents of Fox Lake, as well as to five (5) additional outside agencies; Fox Lake Fire Protection District, Grayslake Fire Protection District, Lake Villa Fire Protection District, Lake Villa Police and Lindenhurst Police.

FoxComm E911 delivers a high-level of professional dispatch services, using a coordinated team approach and an emphasis on time sensitive response. The department is supervised by one (1) Manager's, who is responsible for overseeing all communication services and ensuring that the department's operations, systems, recordings and records are held in accordance with the Federal Communications Commission's (FCC) procedures and requirements. FoxComm E911 operates on a 24-hour a day, 12-hour shift schedule. Two (2) LEAD Telecommunicators assist the FoxComm E911 Manager with supervising eight (8) full-time Telecommunicators and three (3) part-time Telecommunicators.

In addition to public safety communication and support services, FoxComm E911 continuously strives to meet standards established by the National Academy of Medical Emergency Dispatching (NAOMED), in conjunction with the Northern Illinois Medical Center Emergency Medical System (EMS) Coordinator and the Condell Medical Emergency Medical System (EMS) Coordinator.

### Fiscal Year 2013-2014 Notable Accomplishments

- ❖ FoxComm has brought on one full time employee to assist with the reduction of overtime and provide additional day support allowing Supervisors to work more effectively on Quality Improvement, training and reviews.
- ❖ Participated in the Law Enforcement Expo in Vernon Hills bringing awareness to 9-1-1 operations and public safety education, utilizing the 911 simulator obtained by FoxComm via a grant provided by State Farm Insurance.
- ❖ Reduced training costs for continuing education.

### Fiscal Year 2014-2015 Strategic Goals

- ❖ Continue to pursue additional clients for the 911 center services.
- ❖ Pursue avenues regarding reducing or eliminating overtime in the form of the union contract.
- ❖ Continue to explore avenues to reduce costs on contracts and agreements for service.
- ❖ Continue to work with the States of Illinois through APCO and NENA to officially allow for the 911 centers qualifying for grants and resource that are currently unavailable to 911 operations.
- ❖ Pursue ENP (Emergency Number Professional) certification through the National Number Association (NENA).

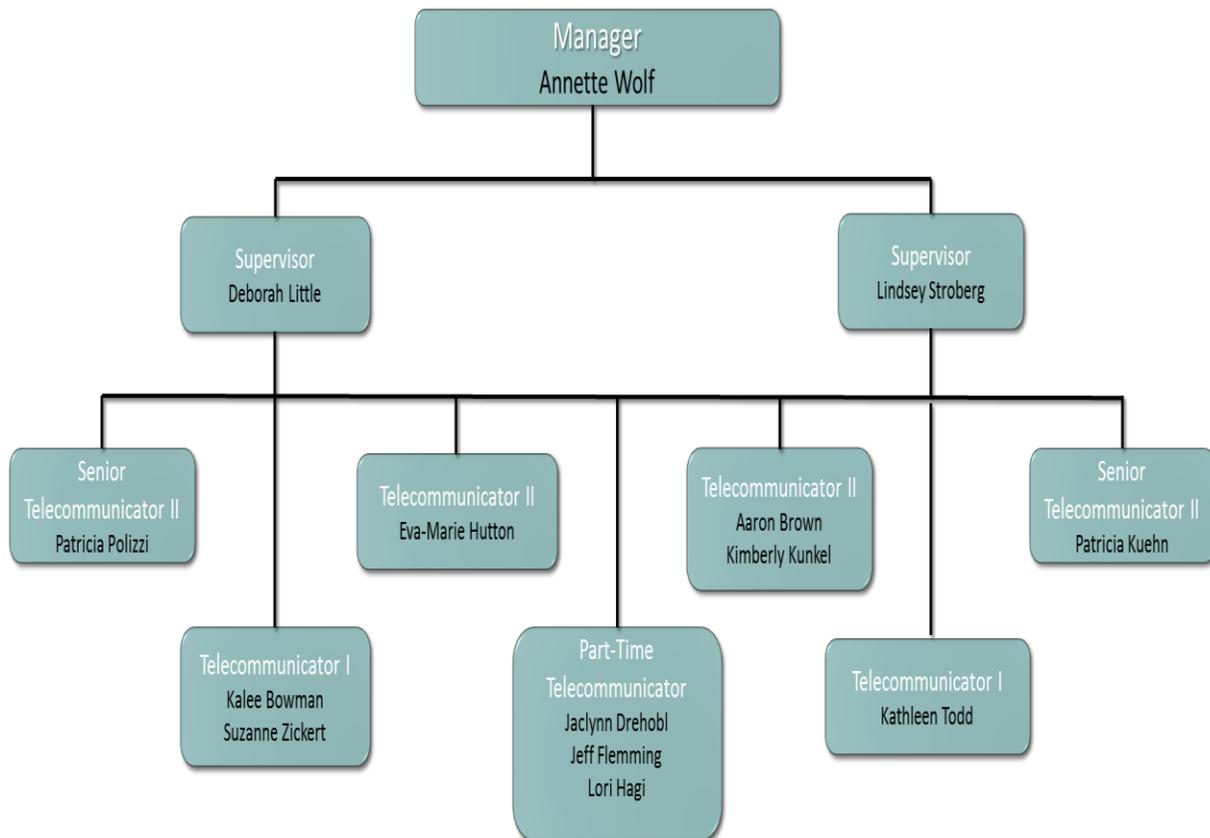
# GENERAL FUND SUMMARY

## FoxComm 911 Department

### Village of Fox Lake, Illinois

2014–2015 Organizational Chart – Dispatch/911 Department

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# GENERAL FUND SUMMARY

## FoxComm 911 Department

<b>Account Number</b>	<b>Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Year End Projected 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>PERSONNEL</b>					
01-91-421	Full-Time Salaries	\$383,616	\$514,485	\$493,900	\$506,111
01-91-422	Part-Time Salaries	\$94,258	\$44,348	\$37,925	\$45,006
01-91-423	Overtime	\$55,363	\$17,896	\$72,008	\$30,000
01-91-451	Health Insurance	\$95,717	\$140,040	\$105,340	\$143,582
01-91-452	Life Insurance	\$560	\$693	\$614	\$737
01-91-453	Unemployment	\$1,651	\$11,880	\$15,948	\$7,607
01-91-461	FICA (Medicare & SS)	\$0	\$0	\$42,713	\$44,455
01-91-464	IMRF	\$0	\$0	\$65,492	\$67,874
01-91-471	Uniforms	\$477	\$1,275	\$800	\$650
01-91-474	Employee Appreciation	\$837	\$1,275	\$1,200	\$1,530
	<b>Total Personnel</b>	<b>\$632,479</b>	<b>\$731,892</b>	<b>\$835,940</b>	<b>\$847,553</b>
<b>CONTRACTUAL</b>					
01-91-511	Maint. Services - Building	\$2,891	\$1,550	\$2,700	\$1,550
01-91-512	Maint. Services - Equipment	\$36,829	\$53,367	\$45,362	\$39,659
01-91.512.1	Technology	\$6,638	\$13,220	\$16,500	\$17,525
01-91-533	Legal	\$14,931	\$20,000	\$24,000	\$5,000
01-91-548	Other Professional Services	\$15,960	\$23,300	\$23,300	\$22,300
01-91-551	Postage	\$113	\$300	\$263	\$300
01-91-552	Telephone	\$55,309	\$52,440	\$52,440	\$54,980
01-91-553	Publishing	\$76	\$100	\$367	\$300
01-91-561	Dues	\$434	\$1,360	\$806	\$1,550
01-91-562	Travel	\$4,739	\$5,400	\$4,691	\$4,400
01-91-563	Training	\$6,449	\$0	\$7,443	\$8,850
01-91-571	Utilities	\$0	\$550	\$1,060	\$1,507
	<b>Total Contractual</b>	<b>\$144,369</b>	<b>\$171,587</b>	<b>\$178,932</b>	<b>\$157,921</b>
<b>COMMODITIES</b>					
01-91-612	Maint. Supplies - Equipment	\$259	\$1,924	\$1,810	\$1,924
01-91-651	Office Supplies	\$2,790	\$5,500	\$4,540	\$5,500
01-91-652	Operating Supplies	\$1,077	\$1,288	\$900	\$1,200
01-91-684	Software	\$0	\$4,980	\$0	\$0
	<b>Total Commodities</b>	<b>\$4,126</b>	<b>\$13,692</b>	<b>\$7,250</b>	<b>\$8,624</b>
<b>OTHER</b>					
01-91-710	Principal Payment	\$3,226	\$4,565	\$4,576	\$7,133
01-91-720	Interest Expense	\$1,903	\$1,769	\$887	\$1,655
01-91-751	Bond Issuance Fees	\$0	\$0	\$0	\$0
	<b>Total Other</b>	<b>\$5,129</b>	<b>\$6,334</b>	<b>\$5,463</b>	<b>\$8,788</b>
<b>CAPITAL</b>					
01-91-840	Capital - Vehicles	\$6,000	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL FOXCOMM 911</b>		<b>\$792,101</b>	<b>\$923,505</b>	<b>\$1,027,585</b>	<b>\$1,022,886</b>

# SPECIAL REVENUE FUND SUMMARY

## Tax Increment Financing (TIF) Fund

The Tax Increment Financing (TIF) Fund was created as a method of public financing for development in the Village. It is a tool used to secure future gains in taxes in order to finance infrastructure improvements, which will in turn, create conditions for future gains. Subsequently, infrastructure improvements can lead to an increase in the value of property and potentially, present new investment opportunities in the Village.

### Fiscal Year 2014-2015 Strategic Goals

- ❖ Continue to serve as a financing mechanism to provide funding for infrastructure improvements in select areas of the Village.
- ❖ Stimulate funding that may be otherwise unattainable for development opportunities by borrowing against future property tax revenue.
- ❖ Promote future business development and growth in the Village.

**Village of Fox Lake  
Fiscal Year 2014-2015 Budget  
TIF Fund - Revenues, Expenditures and Fund Balance**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>BEGINNING BALANCE</b>		<b>\$169,781</b>	<b>\$210,805</b>	<b>\$210,805</b>	<b>\$246,260</b>
<b>REVENUE</b>					
12-00-311	Property Taxes	\$42,944	\$35,000	\$37,505	\$37,000
12-00-381	Interest Income	\$0	\$0	\$0	\$0
	<b>Total Revenue</b>	<b>\$42,944</b>	<b>\$35,000</b>	<b>\$37,505</b>	<b>\$37,000</b>
<b>EXPENSE</b>					
12-00-548	Other Professional Services	\$1,920	\$5,000	\$2,050	\$5,000
	<b>Total Contractual</b>	<b>\$1,920</b>	<b>\$5,000</b>	<b>\$2,050</b>	<b>\$5,000</b>
	<b>Total Expense</b>	<b>\$1,920</b>	<b>\$5,000</b>	<b>\$2,050</b>	<b>\$5,000</b>
	<b>DIFFERENCE</b>	<b>\$41,024</b>	<b>\$30,000</b>	<b>\$35,455</b>	<b>\$32,000</b>
<b>ENDING BALANCE</b>		<b>\$210,805</b>	<b>\$240,805</b>	<b>\$246,260</b>	<b>\$278,260</b>

# SPECIAL REVENUE FUND SUMMARY

## Motor Fuel Tax (MFT) Fund

The Motor Fuel Tax (MFT) Fund was established in 1959 under an Act titled, "Illinois Highway Code." The intent of this Act was to continue developing integrated highway systems throughout the State of Illinois.

Motor Fuel Tax funds are distributed on a per capita basis as a percentage based on the collection of motor fuel sold throughout the State of Illinois. The Illinois Municipal League provides revenue estimates of Motor Fuel Tax collections and in turn, municipalities rely on these estimates when budgeting for revenues. Funds from Motor Fuel Tax receipts can only be used for specific roadway maintenance or improvement projects, such as road resurfacing, construction on designated thoroughfares, sidewalks as well as other maintenance items such as street lighting and road salt/de-icing materials.

In 2012, a roadway inventory was completed, which identified all of the roads in the Village and assigned a ranking to them. This ranking is used to determine which roads will be repaved in future budget years. Motor Fuel Tax receipts will be used to fund the resurfacing of these roads.

# SPECIAL REVENUE FUND SUMMARY

## Motor Fuel Tax (MFT) Fund

Village of Fox Lake  
Fiscal Year 2014-2015 Budget  
Motor Fuel Tax (MFT) Fund - Revenues, Expenditures and Fund Balance

<u>Account Number</u>	<u>Description</u>	<u>Actual/Audit 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>BEGINNING BALANCE</b>		<b>\$554,964</b>	<b>\$698,700</b>	<b>\$698,700</b>	<b>\$809,268</b>
<b>REVENUES</b>					
15-00-343	Allotments	\$306,581	\$250,000	\$328,031	\$275,160
15-00-348	Grants	\$137,853	\$85,000	\$100,000	\$85,000
15-00-381	Interest Income	\$178	\$0	\$54	\$0
15-00-389	Miscellaneous Income	\$0	\$8,200	\$8,200	\$10,400
	<b>Total Revenue</b>	<b>\$444,612</b>	<b>\$343,200</b>	<b>\$436,285</b>	<b>\$370,560</b>
<b>EXPENSES</b>					
<b>CONTRACTUAL</b>					
15-00-532	Engineering	\$188	\$15,000	\$17,248	\$12,960
15-00-548	Professional Services	\$8,504	\$15,000	\$9,330	\$125,000
15-00-572	Traffic Signals	\$16,249	\$35,000	\$27,106	\$35,000
	<b>Total Contractual</b>	<b>\$24,941</b>	<b>\$65,000</b>	<b>\$53,683</b>	<b>\$172,960</b>
<b>COMMODITIES</b>					
15-00-616	General Supplies	\$92,364	\$175,000	\$168,843	\$175,000
	<b>Total Commodities</b>	<b>\$92,364</b>	<b>\$175,000</b>	<b>\$168,843</b>	<b>\$175,000</b>
<b>CAPITAL</b>					
15-00-890	Capital Outlay	\$183,571	\$95,000	\$103,191	\$129,600
	<b>Total Capital</b>	<b>\$183,571</b>	<b>\$95,000</b>	<b>\$103,191</b>	<b>\$129,600</b>
	<b>Total Expense</b>	<b>\$300,876</b>	<b>\$335,000</b>	<b>\$325,717</b>	<b>\$477,560</b>
	<b>DIFFERENCE</b>	<b>\$143,736</b>	<b>\$8,200</b>	<b>\$110,568</b>	<b>(\$107,000)</b>
<b>ENDING BALANCE</b>		<b>\$698,700</b>	<b>\$706,900</b>	<b>\$809,268</b>	<b>\$702,268</b>

# SPECIAL REVENUE FUND SUMMARY

## Parks Fund

The Parks Fund was established to account for impact fees paid to the Village by developers for capital improvement projects in the seven (7) Village Parks. The Parks impacted by this fund include, Eagle Point Park, Kings Island Park, Lake Front Park, Millennium Park, Round Hill Park, Veteran's Park, and through an intergovernmental agreement, Lotus School Park.

The Village is proud of its network of park and recreational facilities in the community. Educational and physically stimulating playground equipment for children, as well as picnic tables and park benches, have been installed in select locations. Numerous acres of open space allow for outdoor activities and leisure opportunities. Some parks include specialized facilities, equipment and aquatic features, including:

- Veteran's Park – fishing pond, two (2) picnic pavilions, skate park and outdoor grilling area
- Lake Front Park – designated fishing area, pavilion and 22 benches along the shoreline of Nippersink Lake
- Millennium Park – gazebo adorned with personalized bricks and connecting trails to a community bike path

The economic downturn has had a significant impact on funding opportunities in the Parks Fund. A decline in development opportunities and business growth has halted contributions through impact fees. As such, in FY 2014-15, the Village will begin allocating revenue from the Natural Gas Tax on an annual basis, as a guaranteed revenue source to fund future park infrastructure improvements. The Village will also continue to aggressively seek grants and private funding/donations to bolster monies in this fund as an alternate source of revenue.

### **Fiscal Year 2014-2015 Strategic Goals**

- ❖ Research funding opportunities to replace outdated or damaged playground equipment
- ❖ Apply for grant funding to improve interior and exterior of Lakefront Park facility.
- ❖ Explore financing options for a Parks and Rec Master Plan.

# SPECIAL REVENUE FUND SUMMARY

## Parks Fund

Village of Fox Lake  
Fiscal Year 2014-2015 Budget  
Parks Fund - Revenues, Expenditures and Fund Balance

<u>Account Number</u>	<u>Description</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>BEGINNING BALANCE</b>		<b>(\$7,772)</b>	<b>(\$8,821)</b>	<b>(\$8,821)</b>	<b>\$0</b>
<b>REVENUE</b>					
17-00-368	Impact Fees	\$4,000	\$3,000	\$4,000	\$36,000
17-00-383	Donations	\$535	\$0	\$0	\$0
17-00-389	Miscellaneous	\$0	\$250	\$0	\$208,000
17-00-397	Loan Proceeds	\$0	\$0	\$0	\$0
17-00-398	Natural Gas Utility	\$0	\$0	\$0	\$105,000
17-00-399	Interfund Transfer	\$32,500	\$0	\$82,284	\$0
	<b>Total Revenue</b>	<b>\$37,035</b>	<b>\$3,250</b>	<b>\$86,284</b>	<b>\$349,000</b>
<b>EXPENSE</b>					
<b>CAPITAL</b>					
17-00-629	Maint & Other Supplies	\$0	\$0	\$0	\$0
17-00-800	Capital Outlay	\$0	\$0	\$0	\$180,000
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180,000</b>
<b>OTHER</b>					
17-00-710	Principal Payment	\$12,000	\$61,235	\$61,256	\$88,367
17-00-720	Interest Expense	\$26,083	\$25,555	\$16,207	\$23,777
17-00-751	Bond Issuance Fees	\$0	\$0	\$0	\$0
17-00-929	Miscellaneous Expense	\$0	\$0	\$0	\$0
17-00-941	Other Financing Expenses	\$0	\$0	\$0	\$0
	<b>Total Other</b>	<b>\$38,083</b>	<b>\$86,790</b>	<b>\$77,463</b>	<b>\$112,144</b>
	<b>Total Expense</b>	<b>\$38,083</b>	<b>\$86,790</b>	<b>\$77,463</b>	<b>\$292,144</b>
	<b>DIFFERENCE</b>	<b>(\$1,048)</b>	<b>(\$83,540)</b>	<b>\$8,821</b>	<b>\$56,856</b>
<b>ENDING BALANCE</b>		<b>(\$8,821)</b>	<b>(\$92,361)</b>	<b>\$0</b>	<b>\$56,856</b>

# SPECIAL REVENUE FUND SUMMARY

## Insurance Fund

The Insurance Fund denotes funding for the cost of liability and workers compensation coverage through a combination of insurance companies, which specialize and offer the best coverage at affordable rates. These insurance companies include Traveler's Insurance and the Illinois Public Risk Fund (IPRF).

**Village of Fox Lake  
Fiscal Year 2014-2015 Budget  
Insurance Fund - Revenues, Expenditures and Fund Balance**

<u>Account Number</u>	<u>Description</u>	<u>Actual/Audit 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>BEGINNING BALANCE</b>		<b>\$335,902</b>	<b>\$483,413</b>	<b>\$483,413</b>	<b>\$617,282</b>
<b>REVENUE</b>					
28-00-311	Property Tax	\$331,485	\$342,207	\$334,195	\$358,470
28-00-389	Miscellaneous Income	\$2,824	\$0	\$47,344	\$0
	<b>Total Revenue</b>	<b>\$334,309</b>	<b>\$342,207</b>	<b>\$381,539</b>	<b>\$358,470</b>
<b>EXPENSE</b>					
28-00-591	Liability Insurance	\$186,799	\$215,317	\$247,670	\$263,331
	<b>Total Expense</b>	<b>\$186,799</b>	<b>\$215,317</b>	<b>\$247,670</b>	<b>\$263,331</b>
	<b>DIFFERENCE</b>	<b>\$147,511</b>	<b>\$126,890</b>	<b>\$133,869</b>	<b>\$95,139</b>
<b>ENDING BALANCE</b>		<b>\$483,413</b>	<b>\$610,303</b>	<b>\$617,282</b>	<b>\$712,421</b>

# ENTERPRISE FUND SUMMARY

## Refuse Fund

The Refuse Fund is one of four (4) enterprise funds in the Village. An enterprise fund accounts for resources committed to self-supporting activities of governmental units that render services on a user-charged basis. Thus, the Refuse Fund was created as a method to pay for refuse collection and disposal services for residential accounts within the Village's corporate boundaries, using a volume-based approach to reduce overall pricing. Revenue for this fund comes from a user fee that is charged to residents. Currently, the user fee is included on resident's bi-monthly utility bills.

The Village's current contract with Waste Disposal is for a period of seven (7) years, effective in 2011. The contract includes an annual 3% increase in user fees for collection and disposal services.

### Fiscal Year 2014-2015 Strategic Goals

- ❖ Update and maintain accurate records of current residents in the Village to improve billing and collection services with Waste Management
- ❖ Promote and educate residents on recycling programs and opportunities to decrease the volume of refuse that is sent to landfills

**Village of Fox Lake  
Fiscal Year 2014-2015 Budget  
Refuse Fund - Revenues, Expenditures and Fund Balance**

<u>Account Number</u>	<u>Description</u>	<u>Actual/Audit 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>BEGINNING BALANCE</b>		<b>\$57,165</b>	<b>\$165,894</b>	<b>\$165,894</b>	<b>\$191,648</b>
<b>REVENUE</b>					
18-00-363	Refuse Charges	\$923,053	\$830,847	\$863,560	\$907,100
18-00-389	Miscellaneous Income	\$11,402	\$14,450	\$7,152	\$10,000
	<b>Total Revenue</b>	<b>\$934,455</b>	<b>\$845,297</b>	<b>\$870,712</b>	<b>\$917,100</b>
<b>EXPENSE</b>					
18-00-551	Postage	\$1,448	\$1,500	\$1,289	\$1,500
18-00-573	Refuse Disposal	\$818,009	\$832,500	\$843,669	\$865,400
18-00-999	Other Expense	\$6,269	\$0	\$0	\$0
	<b>Total Expense</b>	<b>\$825,726</b>	<b>\$834,000</b>	<b>\$844,958</b>	<b>\$866,900</b>
	<b>DIFFERENCE</b>	<b>\$108,729</b>	<b>\$11,297</b>	<b>\$25,754</b>	<b>\$50,200</b>
<b>ENDING BALANCE</b>		<b>\$165,894</b>	<b>\$177,191</b>	<b>\$191,648</b>	<b>\$241,848</b>

# ENTERPRISE FUND SUMMARY

## Commuter Parking Fund

The Commuter Parking Fund is designed to account for all revenue and expenses related to the operation of the Metra commuter parking facilities located along the Milwaukee District/North Line railroad tracks. The parking lots include over 450 daily parking spaces. The Village of Fox Lake is responsible for repairs and maintenance, as well as capital improvement projects, to the commuter parking lot. This includes pavement repairs, pay machine maintenance, snow removal and infrastructure upgrades.

**Village of Fox Lake  
Fiscal Year 2014-2015 Budget  
Commuter Parking Fund - Revenues, Expenditures and Fund Balance**

<u>Account Number</u>	<u>Description</u>	<u>Actual/Audit 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>BEGINNING BALANCE</b>		<b>\$450,544</b>	<b>\$445,579</b>	<b>\$445,579</b>	<b>\$397,746</b>
<b>REVENUES</b>					
50-00-352	Parking Fines	\$4,855	\$5,000	\$4,349	\$5,000
50-00-367	Parking Fees	\$133,278	\$139,550	\$130,627	\$135,000
50-00-381	Interest Income	\$63	\$0	\$2	\$0
50-00-389	Miscellaneous Income	\$277	\$0	\$0	\$0
	<b>Total Revenue</b>	<b><u>\$138,473</u></b>	<b><u>\$144,550</u></b>	<b><u>\$134,978</u></b>	<b><u>\$140,000</u></b>
<b>EXPENSE</b>					
<b>PERSONNEL</b>					
50-00-421	Salaries	\$4,842	\$6,327	\$6,051	\$6,361
50-00-451	Health Insurance	\$0	\$872	\$0	\$150
50-00-453	Unemployment	-\$4	\$82	\$28	\$40
50-00-461	FICA	\$339	\$475	\$665	\$24
50-00-464	IMRF	\$528	\$730	\$1,044	\$36
	<b>Total Personnel</b>	<b><u>\$5,705</u></b>	<b><u>\$8,486</u></b>	<b><u>\$7,788</u></b>	<b><u>\$6,611</u></b>

# ENTERPRISE FUND SUMMARY

## Commuter Parking Fund

Village of Fox Lake  
Fiscal Year 2014-2015 Budget  
Commuter Parking Fund - Revenues, Expenditures and Fund Balance

### CONTRACTUAL

50-00-512	Maint. Service - Equipment	\$599	\$6,000	\$10,883	\$5,000
50-00-516	Maint. Service - Snow Removal	\$8,345	\$10,000	\$20,040	\$15,000
50-00-517	Maintenance Services - Grounds	\$8,484	\$20,000	\$32,000	\$38,300
50-00-531	Accounting Service	\$7,868	\$5,030	\$5,595	\$4,311
50-00-532	Engineering Fees	\$0	\$0	\$363	\$0
50-00-533	Legal Service	\$975	\$500	\$858	\$1,000
50-00-548	Other Professional Service	\$1,837	\$4,375	\$4,655	\$3,020
50-00-551	Postage	\$243	\$1,000	\$319	\$500
50-00-554	Printing	\$3,049	\$3,500	\$4,066	\$4,000
50-00-562	Travel Expense	\$90	\$0	\$0	\$0
50-00-571	Utilities	\$5,925	\$8,120	\$4,058	\$6,000
50-00-591	Insurance	\$18,517	\$21,109	\$22,998	\$25,817
50-00-684	Software	\$0	\$0	\$0	\$7,500
	<b>Total Contractual</b>	<b>\$55,932</b>	<b>\$79,634</b>	<b>\$105,835</b>	<b>\$110,448</b>

### COMMODITIES

50-00-651	Office Supplies	\$0	\$200	\$183	\$200
50-00-652	Operating Supplies	\$1,128	\$3,000	\$3,389	\$3,000
	<b>Total Commodities</b>	<b>\$1,128</b>	<b>\$3,200</b>	<b>\$3,573</b>	<b>\$3,200</b>

### CAPITAL

50-00-800	Capital Outlay	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### OTHER

50-00-928	Administrative Expense	\$75,126	\$93,222	\$65,615	\$83,821
50-00-951	Miscellaneous Expense	\$5,547	\$0	\$0	\$0
	<b>Total Other</b>	<b>\$80,673</b>	<b>\$93,222</b>	<b>\$65,615</b>	<b>\$83,821</b>

	<b>Total Expense</b>	<b>\$143,438</b>	<b>\$184,542</b>	<b>\$182,811</b>	<b>\$204,080</b>
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	<b>DIFFERENCE</b>	<b>(\$4,965)</b>	<b>(\$39,992)</b>	<b>(\$47,833)</b>	<b>(\$64,080)</b>
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	<b>ENDING BALANCE</b>	<b>\$445,579</b>	<b>\$405,587</b>	<b>\$397,746</b>	<b>\$333,666</b>
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# ENTERPRISE FUND SUMMARY

## Sewer and Water Fund

The Village of Fox Lake's Sewer and Water system has been in operation since 1928. Today, the Water Systems supply between 500,000 to 1,000,000 gallons of potable water per day for over 5,000 Village customers. The Village operates the Tall Oaks Wastewater Treatment Plant, as well as the Village's sewage collection system that flows to the Northwest Regional Water Reclamation Facility.

In the South System, the Village operates and maintains 4 wells, 2 water towers, and 18 lift stations. In the North System (formerly referred to as "Leisure Tech"), the Village operates and maintains 2 wells, 1 reservoir, 6 lift stations and 1 sewage treatment plant.

The Sewer and Water Department has a current staffing level of nine (9) personnel for both the South and North System. Staff members attend numerous training sessions every year in order to stay abreast of current regulations and maintain their IEPA licensing. The Water and Sewer Department provides 24-hour call service for all customers and is committed to providing safe, reliable and economical sewer and water services. Fox Lake residents are the department's highest priority and staff takes pride in their commitment to customer service.

### **Fiscal Year 2013-2014 Notable Accomplishments**

- ✓ Implemented a sewer and water rate increase that will fund capital improvements.
- ✓ Trained additional staff members, resulting in improved operational performance and reduced department reliance on third party contractors.
- ✓ Completed a system wide leak survey and performed necessary repairs.
- ✓ Exercised all Village valves and hydrants.
- ✓ Cleaned entire Southern Collection System.
- ✓ Purchased a mini excavator to reduce reliance on third party contractors.
- ✓ Repainted various lift stations.
- ✓ Performed dive inspections of all water storage tanks in both systems.
- ✓ Repaired roofs at Wells #1, #2 and #4.
- ✓ Rehabbed Wells #1 and #2.
- ✓ Updated various sewer and water ordinances.
- ✓ Purchased a new camera for televising sewer mains.
- ✓ Replaced mechanical scales with new digital scales.

# ENTERPRISE FUND SUMMARY

## Sewer and Water Fund

### Fiscal Year 2014-2015 Strategic Goals

- ❖ Perform additional Illinois Environmental Protection Agency (IEPA) licensing and staff training.
- ❖ Complete the Community Development Block Grant fire hydrant replacement program
- ❖ Begin engineering reviews for the water and sewer interconnect of the North and South System.
- ❖ Initiate construction of the Holiday Park water tower.
- ❖ Exercise all Village valves and hydrants.
- ❖ Clean all sewer lines in North Sewer System.
- ❖ Televising at least 10% of the sewer system.
- ❖ Implement our CMOM program.
- ❖ Install Phase #1 of our SCADA system for water operations with sewer to be phased in over the next 5 years.
- ❖ Implement PHASE #1 of our Geographic Information System (GIS) program.
- ❖ Calibrate large industrial water meters.
- ❖ Update Village source water protection ordinances.

# ENTERPRISE FUND SUMMARY

## Sewer and Water Fund

Village of Fox Lake  
Fiscal Year 2014-2015 Budget  
Sewer and Water Fund  
Unrestricted Net Assets and Fund Balance

<u>Account Number</u>	<u>Description</u>	<u>Actual/Audit 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year-End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>BEGINNING BALANCE</b>		<b>\$11,916,984</b>	<b>\$12,158,000</b>	<b>\$12,158,000</b>	<b>\$12,260,268</b>
(Unrestricted Net Assets)					
<b>CASH BALANCE</b>		<b>\$1,252,070</b>	<b>\$1,493,085</b>	<b>\$1,095,898</b>	<b>\$1,198,165</b>
<b>REVENUES</b>					
51-00-347	State Grants	\$10,100	\$0	\$90,000	\$93,000
51-00-361	Sale of Water/Sewer Charges	\$2,563,807	\$4,093,975	\$3,042,728	\$4,093,975
51-00-364	Tap-On-Fees	\$6,380	\$268,778	\$12,500	\$13,400
51-00-365	Meter Sales	\$3,478	\$12,278	\$1,556	\$2,700
51-00-368	Remedial Waste	\$56,059	\$66,000	\$12,619	\$22,000
51-00-381	Interest Income	\$2,021	\$2,500	\$1,152	\$2,500
51-00-389	Misc Income	\$12,332	\$5,000	\$1,702	\$5,000
51-00-392	Sale of Assets	\$0	\$2,000	\$0	\$2,000
51-00-397	Loan	\$0	\$0	\$0	\$0
<b>Total Revenue</b>		<b>\$2,654,176</b>	<b>\$4,450,531</b>	<b>\$3,162,256</b>	<b>\$4,234,575</b>
<b>OPERATING EXPENSES</b>		\$2,413,161	\$3,116,108	\$2,667,979	\$2,512,136
<b>TRANSFER TO CAPITAL IMP.</b>		\$0	\$1,731,610	\$392,011	\$2,184,400 *
<b>Total Expenses</b>		<b>\$2,413,161</b>	<b>\$4,847,718</b>	<b>\$3,059,990</b>	<b>\$4,696,536</b>
<b>CASH BALANCE</b>		<b>\$1,493,085</b>	<b>\$1,095,898</b>	<b>\$1,198,165</b>	<b>\$736,204</b>
<b>ENDING BALANCE (Unrestricted Net Assets)</b>		<b>\$12,158,000</b>	<b>\$11,760,813</b>	<b>\$12,260,268</b>	<b>\$11,798,308</b>

\* Includes \$1,250,000 of rate increase \$141,400 tap-on fee, \$93,000 grant and \$700,000 one-time operating revenue.

# ENTERPRISE FUND SUMMARY

## Sewer and Water Fund

### VILLAGE OF FOX LAKE FY 2014-2015 BUDGET SUMMARY

<u>Account Number</u>	<u>Description</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>PERSONNEL</b>					
51-00-421	Salary Full-time	\$351,103	\$464,783	\$457,086	\$473,663
51-00-422	Overtime Pay	\$32,770	\$23,000	\$42,434	\$67,774
51-00-423	Part-Time	\$0	\$0	\$0	\$39,680
51-00-451	Health Insurance	\$89,930	\$112,648	\$77,574	\$137,843
51-00-452	Life Insurance	\$409	\$480	\$526	\$657
51-00-453	Unemployment Insurance	\$1,989	\$7,302	\$2,013	\$4,948
51-00-456	EAP Program	\$416	\$320	\$293	\$300
51-00-461	FICA (Medicare & SS)	\$28,386	\$37,315	\$38,159	\$44,455
51-00-464	IMRF	\$44,066	\$57,225	\$59,796	\$67,875
51-00-471	Uniform Allowance	\$4,907	\$11,080	\$5,394	\$12,910
51-00-473	Physicals/Shots	\$86	\$1,100	\$538	\$1,100
	<b>Total Personnel</b>	<b>\$554,062</b>	<b>\$893,615</b>	<b>\$683,812</b>	<b>\$851,205</b>
<b>CONTRACTUAL</b>					
51-00-511	Maint. Services - Bldgs. & Grounds	\$180	\$26,350	\$20,508	\$28,500
51-00-512	Maint. Services - Equipment	\$37,491	\$19,750	\$14,189	\$33,000
51-00-512.1	Technology	\$1,608	\$44,670	\$5,738	\$44,670
51-00-513.1	Maint. Services - Vehicles	\$20,156	\$28,000	\$20,800	\$28,840
51-00-515	Maint. Services - Utility Systems	\$207,547	\$299,200	\$296,829	\$354,400
51-00-531	Accounting Services	\$33,865	\$20,120	\$30,380	\$25,150
51-00-532	Engineering	\$127,070	\$146,000	\$81,934	\$100,000
51-00-533	Legal Services	\$7,524	\$18,176	\$16,876	\$19,000
51-00-538	Outside Lab Testing	\$13,528	\$12,493	\$10,589	\$11,285
51-00-539	J.U.L.I.E.	\$2,935	\$2,140	\$1,626	\$2,000
51-00-548	Other Professional Services	\$47,659	\$38,141	\$23,168	\$57,079
51-00-551	Postage	\$13,925	\$13,700	\$10,994	\$15,500
51-00-552	Telephone	\$16,598	\$20,180	\$21,727	\$27,800
51-00-553	Publishing	\$3,344	\$11,000	\$9,530	\$16,000
51-00-554	Printing	\$2,641	\$6,370	\$3,629	\$9,555
51-00-561	Dues & Subscriptions	\$455	\$1,045	\$776	\$1,045
51-00-562	Travel Expenses	\$6	\$0	\$0	\$0
51-00-563	Training & Safety	\$1,065	\$4,000	\$1,936	\$2,700
51-00-564	Tuition Reimbursement	\$0	\$500	\$0	\$0
51-00-571	Utilities	\$158,344	\$160,000	\$153,010	\$165,000
51-00-591	Insurance	\$67,597	\$67,550	\$76,902	\$82,614
51-00-593	Rentals	\$90	\$1,000	\$200	\$1,000
51-00-595	Taxes	\$0	\$0	\$0	\$0
51-00-599	Contractual Services	\$2,305	\$5,450	\$1,746	\$6,000
	<b>Total Contractual</b>	<b>\$765,931</b>	<b>\$945,335</b>	<b>\$803,087</b>	<b>\$1,031,137</b>

# ENTERPRISE FUND SUMMARY

## Sewer and Water Fund

<u>Account Number</u>	<u>Description</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>COMMODITIES</b>					
51-00-611	Maint. Supplies - Bldgs. & Grounds	\$21,977	\$38,150	\$27,253	\$38,050
51-00-612	Maint. Supplies - Equipment	\$8,684	\$9,500	\$8,367	\$7,000
51-00-613	Maint. Supplies - Vehicles	\$259	\$6,550	\$1,825	\$9,000
51-00-615	Maint. Supplies - Utility Systems	\$22,228	\$17,850	\$17,414	\$18,350
51-00-618	Maintenance - Lab Supplies	\$938	\$0	\$112	\$18,920
51-00-619	Water Meters & Meter Supplies	\$32,756	\$65,615	\$37,404	\$68,940
51-00-620	Fire Hydrants & Valves	\$2,714	\$31,000	\$3,500	\$24,000
51-00-629	Maintenance Supplies Other	\$7,846	\$49,200	\$14,305	\$30,000
51-00-651	Office Supplies	\$2,509	\$4,450	\$3,799	\$4,280
51-00-652	Operating Supplies	\$2,929	\$22,100	\$5,513	\$5,000
51-00-653	Small Tools/Safety Equipment	\$4,457	\$8,300	\$6,883	\$9,500
51-00-655	Vehicle Fuel/ Oil	\$24,647	\$38,675	\$20,000	\$36,525
51-00-656	Treatment Chemicals	\$34,853	\$35,450	\$37,052	\$40,730
51-00-684	Software	\$0	\$22,597	\$0	\$0
	<b>Total Commodities</b>	<b>\$166,796</b>	<b>\$349,437</b>	<b>\$183,427</b>	<b>\$310,295</b>
<b>OTHER</b>					
51-00-710	Principal Payment	\$32,436	\$562,923	\$367,920	\$0
51-00-720	Interest Expense	\$133,164	\$121,647	\$60,611	\$0
51-00-730	Fiscal Agent	\$700	\$2,750	\$2,973	\$2,750
51-00-928	Administrative Expense	\$220,335	\$240,401	\$254,139	\$231,306
51-00-951	Miscellaneous Expense	\$477,745	\$0	\$0	\$0
51-00-999	Other Expense	\$56,051	\$0	\$0	\$0
	<b>Total Other</b>	<b>\$920,431</b>	<b>\$927,721</b>	<b>\$685,643</b>	<b>\$234,056</b>
<b>CAPITAL</b>					
51-00-810	Capital Outlay	\$0	\$370,000	\$0	\$19,500
51-00-820	Capital Outlay Building	\$0	\$124,000	\$18,625	\$0
51-00-840	Capital Outlay Vehicle	\$5,940	\$13,000	\$82,035	\$15,000
51-00-890	Capital Outlay Other	\$0	\$1,107,610	\$211,351	\$0
	<b>Total Capital</b>	<b>\$5,940</b>	<b>\$1,731,610</b>	<b>\$312,011</b>	<b>\$34,500</b>
<b>TOTAL SEWER AND WATER</b>		<b>\$2,413,161</b>	<b>\$4,847,718</b>	<b>\$2,667,979</b>	<b>\$2,461,193</b>

# ENTERPRISE FUND SUMMARY

## Northwest Regional Water Reclamation Fund

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

A combination of physical, chemical and biological processes are utilized by the facility to remove impurities from the wastewater and achieve a required degree of treatment prior to discharge to protect the water quality in the Fox River Water Shed. The NWRWRF was originally designed to treat an average of 9.0 million gallons per day (mgd), with a design maximum flow of 22.5 mgd. Driven by capacity and regulatory demands, the facility has undergone expansion work and can now treat 12.0 mgd, with a design maximum of 30 mgd.

The NWRWRF is managed by a team of professional, skilled staff members who work together under the leadership of one (1) supervisor and two (2) chief operators to ensure wastewater is properly treated and discharged, while meeting IEPA requirements and providing a safe work environment.

### **Fiscal Year 2013-2014 Notable Accomplishments**

- ✓ Finalized Phase IIA and IIB Expansion project.
- ✓ Completed stainless steel plating and rehabilitation of influent Aqua Screens.
- ✓ Replaced complete Motor Control Center for building #60.
- ✓ Completed HVAC Improvements in Buildings 20 and 70.
- ✓ Resurfaced southwest parking area and roadway.
- ✓ Completed rehabilitation of Primary Digester #3 Boiler.
- ✓ Installed insulated blower intakes to eliminate use of temperature controlled air for biological aeration.
- ✓ Sandblasted and recoated Aeration Piping.

### **Fiscal Year 2014-2015 Strategic Goals**

- ❖ Replace Dystor Cover and repair Secondary Digester Tank.
- ❖ Replace all nonfunctioning valves and operating mechanisms in buildings 75/77.
- ❖ Relocate Chief Operator's office and SCADA to building #10.
- ❖ Complete Stage 1 and 2 Screw pump improvements and rehabilitation.
- ❖ Purchase property directly east of Treatment Plant for future excess flow facilities.
- ❖ Research alternative odor control treatment chemicals and technologies.
- ❖ Improve collection system odor control program by adding injectors in more efficient areas.
- ❖ Plan and complete Headwork's Improvements.
- ❖ Transition from Illinois Discharge Monitoring requirements to new Federal Net Discharge Monitoring requirements.

# ENTERPRISE FUND SUMMARY

## Northwest Regional Water Reclamation Fund

Village of Fox Lake  
Fiscal Year 2014-2015 Budget  
Northwest Water Reclamation Fund  
Unrestricted Net Assets and Fund Balance

Account Number	Description	Actual/Audit 2012-2013	Budget 2013-2014	Year End Projected 2013-2014	Proposed 2014-2015
<b>BEGINNING BALANCE</b>		<b>\$53,382,787</b>	<b>\$53,681,613</b>	<b>\$53,681,613</b>	<b>\$53,603,134</b>
(Unrestricted Net Assets)					
<b>CASH BALANCE</b>		<b>\$9,668,323</b>	<b>\$9,967,148</b>	<b>\$9,967,148</b>	<b>\$8,576,548</b>
<b>REVENUES</b>					
52-00-347	State Grant	\$307,831	\$0	\$0	\$0
52-00-353	Sewer Surcharges	\$16,371	\$15,000	\$17,000	\$16,000
52-00-354	Fines	\$600	\$4,500	\$350	\$1,000
52-00-362	Local Sewer Charges	\$792,317	\$750,000	\$745,000	\$750,000
52-00-364	Tap on Fees	\$371,464	\$500,000	\$378,000	\$370,000
52-00-367	County Sewer	\$4,143,276	\$4,020,000	\$4,020,000	\$4,020,000
52-00-368	Remedial Waste	\$56,059	\$67,000	\$16,600	\$23,000
52-00-381	Interest Income	\$22,333	\$0	\$10,000	\$10,300
52-00-389	Miscellaneous Income	\$45,140	\$32,800	\$18,000	\$1,000
52-00-392	Sale of Fixed Assets	\$0	\$0	\$0	\$500
<b>Total Revenue</b>		<b>\$5,755,391</b>	<b>\$5,389,300</b>	<b>\$5,204,950</b>	<b>\$5,191,800</b>
<b>TRANSFER TO CAPITAL IMP.</b>		<b>\$0</b>	<b>\$3,617,900</b>	<b>\$1,390,600</b>	<b>\$7,570,000</b>
<b>EXPENSES</b>					
NWRWRF Operating Expenses		\$5,268,072	\$4,338,568	\$3,707,378	\$4,292,633
Pre-Treatment Operating Expenses		\$188,493	\$198,753	\$185,451	\$197,673
<b>Subtotal Operating Expenses</b>		<b>\$5,456,565</b>	<b>\$4,537,321</b>	<b>\$3,892,829</b>	<b>\$4,490,306</b>
<b>Total Expenses</b>		<b>\$5,456,565</b>	<b>\$8,155,221</b>	<b>\$5,283,429</b>	<b>\$12,060,306</b>
<b>CASH BALANCE</b>		<b>\$9,967,148</b>	<b>\$6,349,248</b>	<b>\$8,576,548</b>	<b>\$1,006,548</b>
<b>ENDING BALANCE (Unrestricted Net Assets)</b>		<b>\$53,681,613</b>	<b>\$50,915,692</b>	<b>\$53,603,134</b>	<b>\$46,734,628</b>

\* Includes \$370,000 of tap-on fees and \$7,200,000 one-time operating revenue.

# ENTERPRISE FUND SUMMARY

## Northwest Regional Water Reclamation Fund

### VILLAGE OF FOX LAKE 2014-2015 BUDGET SUMMARY

<u>Account Number</u>	<u>Description</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>PERSONNEL</b>					
52-00-420	Full Time	\$959,762	\$980,024	\$1,004,651	\$1,030,905
52-00-421	Part Time	\$14,144	\$21,910	\$240	\$0
52-00-423	Overtime	\$21,998	\$23,000	\$22,049	\$23,000
52-00-451	Health Insurance	\$165,645	\$199,802	\$214,926	\$251,254
52-00-452	Life Insurance	\$1,100	\$1,071	\$1,345	\$1,233
52-00-453	Unemployment	\$887	\$16,581	\$23,723	\$7,273
52-00-456	EAP	\$960	\$600	\$500	\$500
52-00-461	FICA (Medicare & SS)	\$70,452	\$78,407	\$75,760	\$75,074
52-00-464	IMRF	\$109,350	\$121,165	\$116,979	\$119,302
52-00-471	Uniform Allowance	\$9,282	\$13,725	\$12,980	\$14,760
52-00-473	Physical/ Shots	\$0	\$465	\$0	\$470
52-00-474	Employee Appreciation	\$114	\$725	\$725	\$400
	<b>Total Personnel</b>	<b>\$1,353,694</b>	<b>\$1,457,474</b>	<b>\$1,473,877</b>	<b>\$1,524,171</b>
<b>CONTRACTUAL</b>					
52-00-511	Maint. Services - Building	\$106,608	\$219,960	\$172,000	\$128,050
52-00-512	Maint. Services - Equipment	\$112,095	\$193,560	\$110,000	\$216,995
52-00-512.1	Technology	\$12,280	\$16,385	\$12,289	\$22,415
52-00-513.1	Maint. Services - Vehicles	\$8,554	\$10,500	\$8,000	\$8,675
52-00-531	Accounting Services	\$37,866	\$20,120	\$28,000	\$21,840
52-00-532	Engineering Service	\$6,930	\$25,000	\$25,000	\$50,000
52-00-533	Legal Services	\$44,190	\$25,000	\$20,000	\$20,000
52-00-538	Outside Lab Testing	\$8,262	\$9,180	\$8,000	\$9,150
52-00-548	Other Professional Service	\$134,796	\$78,141	\$70,000	\$80,243
52-00-551	Postage	\$7,187	\$16,000	\$7,000	\$15,370
52-00-552	Telephone	\$12,359	\$13,120	\$15,000	\$18,895
52-00-553	Publishing	\$705	\$800	\$400	\$650
52-00-554	Printing	\$3,020	\$7,940	\$5,000	\$6,865
52-00-561	Dues	\$5,350	\$6,518	\$6,000	\$6,755
52-00-562	Travel Expenses	\$2,793	\$1,400	\$1,400	\$5,300
52-00-563	Training	\$5,317	\$10,120	\$4,000	\$6,770
52-00-564	Tuition Reimbursement	\$440	\$500	\$300	\$630
52-00-571	Utilities	\$521,888	\$584,855	\$450,000	\$403,600
52-00-573	Garbage Disposal	\$1,729	\$58,600	\$0	\$1,000
52-00-578	Sludge Removal	\$93,791	\$112,000	\$104,000	\$109,279
52-00-591	Insurance	\$100,912	\$118,213	\$131,611	\$144,574
52-00-593	Rental	\$140	\$2,500	\$800	\$2,000
	<b>Total Contractual</b>	<b>\$1,227,212</b>	<b>\$1,530,412</b>	<b>\$1,178,800</b>	<b>\$1,279,056</b>

# ENTERPRISE FUND SUMMARY

## Northwest Regional Water Reclamation Fund

### VILLAGE OF FOX LAKE 2014-2015 BUDGET SUMMARY

#### COMMODITIES

52-00-611	Maint. Supplies - Buildings	\$178,652	\$117,570	\$78,000	\$170,100
52-00-612	Maint. Supplies - Equipment	\$25,355	\$27,800	\$2,700	\$32,450
52-00-613	Maint. Supplies - Vehicles	\$2,033	\$2,600	\$1,700	\$1,800
52-00-618	Maint. Supplies - Lab	\$28,266	\$30,200	\$30,000	\$44,560
52-00-650	Safety	\$13,457	\$6,115	\$5,000	\$9,185
52-00-651	Office Supplies	\$2,420	\$3,730	\$3,000	\$3,530
52-00-652	Operating Supplies	\$13,511	\$15,000	\$12,000	\$17,390
52-00-653	Small Tools	\$8,993	\$10,200	\$6,500	\$23,800
52-00-654	Janitorial Supplies	\$3,135	\$4,000	\$4,000	\$4,220
52-00-655	Fuel	\$21,279	\$23,000	\$11,000	\$22,400
52-00-656	Chemicals	\$252,160	\$322,950	\$270,000	\$328,800
52-00-684	Software	\$0	\$52,500	\$0	\$0
	<b>Total Commodities</b>	<b>\$549,261</b>	<b>\$615,665</b>	<b>\$423,900</b>	<b>\$658,235</b>

#### OTHER

52-00-750	Host Fee	\$207,996	\$210,000	\$207,996	\$207,996
52-00-928	Administrative Expense	\$519,956	\$525,015	\$422,806	\$590,175
52-00-951	Miscellaneous Expense	\$1,405,418	\$0	\$0	\$0
52-00-999	Other Expense	\$4,535	\$0	\$0	\$0
	<b>Total Other</b>	<b>\$2,137,905</b>	<b>\$735,015</b>	<b>\$630,802</b>	<b>\$798,171</b>

#### Subtotal Operating Expenses

<b>\$5,268,072</b>	<b>\$4,338,568</b>	<b>\$3,707,378</b>	<b>\$4,259,633</b>
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#### CAPITAL

52-00-820	Cap Outlay-Buildings	\$0	\$3,429,800	\$1,240,000	\$33,000
52-00-830	Equipment	\$0	\$179,600	\$150,600	\$0
52-00-840	Vehicles	\$0	\$8,500	\$0	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$3,617,900</b>	<b>\$1,390,600</b>	<b>\$33,000</b>

#### TOTAL NWRWRF

<b>\$5,268,072</b>	<b>\$7,956,468</b>	<b>\$5,097,978</b>	<b>\$4,292,633</b>
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# ENTERPRISE FUND SUMMARY

## Northwest Regional Water Reclamation Fund - PT

The Northwest Regional Water Reclamation Pre-Treatment Fund is required by the United States Environmental Protection Agency (USEPA) and is a specific condition of the Northwest Regional Water Reclamation Facility's NPDES discharge permit number IL0020958, as issued and renewed by the Illinois Environmental Protection Agency (IEPA).

The Pre-Treatment Division operates pursuant to legal authority enforceable in Federal, State and local courts, which authorizes the NWRWRF to apply and enforce the requirements of sections 307(b) and (c) and of section 402(b)(8) of the Clean Water Act (CWA), as well as any regulations implementing those sections.

The sewer regulations contained in Chapter 3 of the Village of Fox Lake's Code and the Pre-Treatment Division stipulations found within Article A of said Code, as well as any existing intergovernmental agreements, provide the NWRWRF the authorization to issue control mechanisms, compliance schedules and monetary penalties in order to effectively implement the provisions of the Pre-Treatment Division.

### **Fiscal Year 2013-2014 Notable Accomplishments**

- ✓ Modified odor control systems at East Main and Menard to feed chemical directly into force main
- ✓ Permitted new Funeral Services facility in Volo, IL
- ✓ Inspected all Marinas to determine source of Rags within the main lift station

### **Fiscal Year 2014-2015 Strategic Goals**

- ❖ Assess Significant Industrial User spill potentials
- ❖ Inspect Automotive Service facilities specific to waste handling practices
- ❖ Submit local limit revisions to USEPA for approval

# ENTERPRISE FUND SUMMARY

## Northwest Regional Water Reclamation – PT Fund

### VILLAGE OF FOX LAKE FY 2014-2015 BUDGET SUMMARY

<u>Account Number</u>	<u>Description</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>PERSONNEL</b>					
52-10-420	Full-time	\$117,572	\$104,659	\$106,218	\$106,759
52-10-423	Overtime	\$910	\$1,000	\$609	\$1,000
52-10-451	Health Insurance	\$26,580	\$33,031	\$31,313	\$36,299
52-10-452	Life Insurance	-\$27	\$126	\$0	\$134
52-10-453	Unemployment	\$902	\$1,648	\$692	\$852
52-10-461	FICA (Medicare & SS)	\$8,352	\$8,083	\$7,614	\$8,244
52-10-464	IMRF	\$12,030	\$12,764	\$11,933	\$12,590
52-10-471	Uniform Allowance	\$1,440	\$1,640	\$1,000	\$1,360
52-10-473	Physical/Shots	\$0	\$105	\$0	\$55
	<b>Total Personnel</b>	<b>\$167,759</b>	<b>\$163,056</b>	<b>\$159,380</b>	<b>\$167,293</b>
<b>CONTRACTUAL</b>					
52-10-512.1	Technology	\$701	\$410	\$41	\$910
52-10-513.1	Maintenance Vehicles - MP	\$1,977	\$4,500	\$2,500	\$2,500
52-10-532	Engineering	\$0	\$500	\$500	\$500
52-10-533	Legal Fees	\$0	\$500	\$0	\$500
52-10-538	Lab Testing	\$11,436	\$18,000	\$16,000	\$16,900
52-10-548	Other Professional Services	\$602	\$1,440	\$200	\$860
52-10-552	Telephone	\$235	\$672	\$1,100	\$870
52-10-562	Travel	\$982	\$1,250	\$0	\$1,350
52-10-563	Training	\$649	\$1,000	\$800	\$1,000
	<b>Total Contractual</b>	<b>\$16,582</b>	<b>\$28,272</b>	<b>\$21,141</b>	<b>\$25,390</b>
<b>COMMODITIES</b>					
52-10-650	Safety	\$1,339	\$1,265	\$230	\$230
52-10-651	Office Supplies	\$114	\$460	\$200	\$310
52-10-652	Operating Supplies	\$2,326	\$4,300	\$3,100	\$3,350
52-10-655	Fuel	\$375	\$1,400	\$1,400	\$1,100
	<b>Total Commodities</b>	<b>\$4,154</b>	<b>\$7,425</b>	<b>\$4,930</b>	<b>\$4,990</b>
	<b>Subtotal Operating Expenses</b>	<b>\$188,495</b>	<b>\$198,753</b>	<b>\$185,451</b>	<b>\$197,673</b>
<b>CAPITAL</b>					
52-10-830	Equipment	\$0	\$0	\$0	\$0
52-10-840	Vehicles	\$0	\$0	\$0	\$0
	<b>Total Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL NWRWRF PRE-TREAT</b>	<b>\$188,493</b>	<b>\$198,753</b>	<b>\$185,451</b>	<b>\$197,673</b>

# PROPRIETARY FUND SUMMARY

## Police Pension Fund

The Police Pension Fund accounts for revenues and expenditures associated with the provision of retirement, disability and other pension benefits for sworn police personnel through a single-employer pension plan. Benefits provided to sworn police personnel are governed by Illinois State Statutes.

The Village is responsible for determining, on an annual basis through an actuarial study, the amount of employer contributions, usually from the property tax levy, that the Village must contribute to the fund in order to provide monies for future pension costs. The annual contribution to be provided by the Village is the amount necessary to provide for the annual requirements of the pension fund plan, and an amount necessary to ensure the accumulation of a reserve equivalent to the fund's accrued liabilities annualized over the remaining amortization period.

**Village of Fox Lake  
Fiscal Year 2014-2015 Budget  
Police Pension Fund - Revenues, Expenditures and Fund Balance**

<u>Account Number</u>	<u>Description</u>	<u>Actual/Audit 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Year End Projected 2013-2014</u>	<u>Proposed 2014-2015</u>
<b>BEGINNING BALANCE</b>		<b>\$9,692,377</b>	<b>\$10,241,606</b>	<b>\$10,241,606</b>	<b>\$10,232,737</b>
<b>REVENUE</b>					
72-00-311	Property Tax	<u>\$941,787</u>	<u>\$458,000</u>	<u>\$449,131</u>	<u>\$484,136</u>
	<b>Total Revenue</b>	<b><u>\$941,787</u></b>	<b><u>\$458,000</u></b>	<b><u>\$449,131</u></b>	<b><u>\$484,136</u></b>
<b>EXPENSE</b>					
72-00-426	Expenses	<u>\$392,558</u>	<u>\$458,000</u>	<u>\$458,000</u>	<u>\$473,956</u>
	<b>Total Expense</b>	<b><u>\$392,558</u></b>	<b><u>\$458,000</u></b>	<b><u>\$458,000</u></b>	<b><u>\$473,956</u></b>
	<b>DIFFERENCE</b>	<b>\$549,229</b>	<b>\$0</b>	<b>(\$8,869)</b>	<b>\$10,180</b>
<b>ENDING BALANCE</b>		<b><u>\$10,241,606</u></b>	<b><u>\$10,241,606</u></b>	<b><u>\$10,232,737</u></b>	<b><u>\$10,242,917</u></b>

# STATISTICAL INFORMATION

## Financial Policies

### **CAPITAL BUDGET POLICY**

*(Revised March 2014)*

### **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.

# STATISTICAL INFORMATION

## Financial Policies

### **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.

- *GENERAL FUND BALANCE (Established February, 2014)*

### **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         | ➤ Fire Protection     |
| ➤ IMRF              | ➤ Ambulance Service   |
| ➤ Social Security   | ➤ Garbage Disposal    |
| ➤ Audit Tax         | ➤ Police Pension      |
| ➤ Police Protection | ➤ 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.

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# GENERAL FUND RESERVE POLICY

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The Village of Fox Lake believes that sound financial management requires sufficient funds be maintained by the Village for unanticipated expenditures and revenue shortfalls during the course of the fiscal year. Generally, fund balances should be maintained at levels that provide adequate cushioning in the event of economic downturns, emergencies or unanticipated revenue shortfalls. Low fund balances will permanently reduce investment income and have a negative impact on the Village's credit ranking. Excessive fund balances may reflect stockpiling by management or a lack of financial planning.

The General Fund's **Fund Balance** is the accumulated difference between assets and liabilities. A sufficient fund balance allows the Village to meet its contractual obligations, mitigate negative revenue implications of federal or state budget actions, mitigate economic downturns, fund disaster or emergency costs, provide funds for cash flow timing discrepancies and fund non-recurring expenses identified as necessary by the Village Board of Trustees.

The Governmental Accounting Standards Board (GASB) issued Statement Number 54, "Fund Balance Reporting and Governmental Fund Type Definitions" effective for periods after June 15, 2010. The objective of this Statement was to enhance the usefulness of fund balance information by providing clearer fund balance classification that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes limitations on the purpose for which the Fund Balance can be used.

- I. **Non-spendable Fund Balance.** This portion of the fund balance is inherently non-spendable. An example of these funds include assets that cannot be spent due to their form (inventories of supplies) or because they must remain intact pursuant to legal or contractual requirements (the principle of an endowment).
- II. **Restricted Fund Balance.** A restricted fund balance reflects resources that are subject to externally enforceable limitations on use. These limitations are typically imposed by parties altogether outside of the Village, such as creditors, grantors, contributors or through laws and regulations. Limitations can also be imposed when revenue being raised for a particular purpose (i.e., a gas tax imposed for road repair and construction) pursuant to enabling legislation.
- III. **Committed Fund Balance.** This portion of the fund balance encompasses limitations imposed on the Village by itself (i.e., the Village Board through a resolution). Committed fund balances are often used with "stabilization funds" or rainy day funds. In addition, the limitations imposed by the Village Board can only be removed by the Village Board.
- IV. **Assigned Fund Balance.** Assigned fund balances are used to describe the portion of the fund balance that is intended for a particular use. Assigned fund balances can be imposed by the Village Board, a finance committee or an official designated for that purpose. As a practical matter, existing resources that are expected to be used in connection with open contracts and purchase orders would be classified in this category. Assigned fund balances may be used to offset a gap in the budget stemming from a decline in revenue.
- V. **Unassigned Fund Balance.** The final component of a fund balance is its unassigned fund balance. This is the net balance after consideration of the other four portions. It is often identified as a surplus or a deficit.

The last three components (committed, assigned and unassigned) together comprise the *unrestricted fund balance*. The unrestricted fund balance is typically the Village's "reserves."

It shall be the policy of the Village of Fox Lake that the General Fund's *unrestricted* fund balance will be maintained in an amount at least 33%, but no more than 50%, of the annual General Fund Operating Budget, including the annual debt service. This amount approximates between four (4) to six (6) months of working capital. The objective of this reserve level is to ensure adequate funds are set aside in a planned and consistent manner and that these monies are not spent for regular Village expenditures or used to reduce property taxes.

Annually, the Village Board of Trustees will propose funding for the General Fund reserve levels through the budget process to maintain the balance at the amount authorized. If expenditures reduce the unrestricted fund balance below the minimum amount authorized, the Village Board will, as part of its review and approval, adopt a plan to restore the funds to the prescribed level. If revenues exceed the unrestricted reserve fund balance above the maximum amount authorized, the surplus revenue will be used to meet the following purposes, as determined by the Village Board:

- Transfer to Capital Improvement Program Fund Balance
- Cash Payments for Capital Improvement Program Projects
- Pension Funds
- Retirement or Refinancing of Existing Debt

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# CAPITAL IMPROVEMENT PROGRAM AND BUDGET POLICY

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The Village of Fox Lake has a significant investment in its streets, facilities, parks, natural areas, infrastructure and other capital improvements. The Village Board has demonstrated a firm commitment to investing in Village capital projects. The guidelines set forth in this policy establish and maintain capital asset parameters that comply with governmental financial reporting standards, provide for adequate stewardship over Village resources and encourage planning for future growth and infrastructure repair. The Capital Improvement Program (CIP) is a multi-year financial plan for the construction or acquisition of capital assets. The CIP not only identifies future capital needs, but it estimates the capital costs to be incurred to complete each project and acquisition, the funding sources for each project and the impact that each project will have on the operating budgets.

## VI. DEFINITIONS

For purposes of this policy, the Village of Fox Lake will use the following definitions:

*Capital Asset* – Any expenditure that results in the acquisition of or addition to a capital asset, which is held or used for more than **three (3) years** and cost at least **\$20,000**. Capital assets include land, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles and infrastructure.

*Capital Budget* - A capital budget, which is often contained within a CIP, is the annual appropriations for capital projects and acquisitions, which are approved by the Village Board.

*Capital Improvement Program* – the Village Board’s approved financial plan of capital projects for a period of five years. The CIP identifies capital project and acquisition needs; provides cost or expenditure estimates for those needs; identifies probable sources of financing; evaluates, prioritizes, and schedules projects and acquisitions; and forecasts the likely impact of projects and acquisitions on the operating budget.

*Infrastructure Assets* – long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that are normally stationary in nature and cost at least **\$50,000**. These include roads, sidewalks, bike paths, bridges, buildings, drainage systems, water systems, sewer systems, etc.

*Useful Life* – the period over which a capital or infrastructure asset has utility to the Village in performing the function for which it was purchased.

## VII. CAPITALIZATION THRESHOLD

The capitalization threshold, or minimum value of an asset at the time of acquisition, is established at \$50,000 for infrastructure assets and \$20,000 for capital assets. The capitalization threshold is established to clarify what capital expenditures belong in the capital budget.

## VIII. GENERAL POLICIES

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The Village shall maintain a Five-Year Capital Improvements Program and capital improvements will be made in accordance with that plan. The program shall be updated annually through the budget process.

The corresponding year of the Capital Improvement Program will be incorporated into the annual operating budget as the Capital Budget. Each year, the Village Board will develop a capital budget that lists and describes the capital expenditures to be undertaken by the Village during the coming fiscal year.

The CIP will be arranged to indicate order of priority of each capital project and to state for each project the following:

- a) A description of each proposed project and the estimated total cost of the project
- b) The proposed method of financing, indicating the amount proposed to be financed by direct budgetary appropriation or duly established reserved funds, the amount estimated to be received from the federal or state government and the amount to be financed by the issuance of debt obligations showing the proposed type or types of obligations, together with the period of probable usefulness for which they are proposed to be issued.
- c) An estimate of the effect, if any, upon operating costs of the Village

As part of the development of the Capital Improvements Program, the condition of Village infrastructure will be evaluated to appropriately prioritize and schedule maintenance and replacement.

#### **IX. PRIORITY CRITERIA**

Capital projects and/or assets will receive a higher priority if they meet some or most of the following criteria:

- The project or asset meets a policy goal or fulfills a strategic objective of the Village Board
- The project or asset is required under a state or federal mandate, law or regulation.
- The project or asset will mitigate or eliminate a known safety hazard.
- The project or asset will maintain and improve the delivery of public services to the majority of the population.
- The project or asset will improve the quality of existing infrastructure.
- State or federal grant funds are available to assist in funding project or asset.

#### **X. IMPROVEMENT, REPAIR AND MAINTENANCE EXPENSES**

Routine repair and maintenance costs will be expensed as incurred and will not be capitalized. Street resurfacing, patching, etc. is considered maintenance and will not be capitalized. Repairs of water and sewer assets will not be capitalized unless the repairs materially extend the life of the original asset.

#### **XI. FUNDING SOURCES**

All Village capital improvements will be constructed and expenditures incurred for the purpose as approved by the Village Board, with funds rolled over from year to year until a project is deemed complete. The Village will use a variety of different sources to fund capital projects and assets, with an emphasis on the “pay-as-you-go” philosophy. Funding for operating and maintenance costs for approved capital projects and assets must be identified at the time capital improvements are approved.



# GLOSSARY

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in the understanding of some of these terms.

- **Accountability** – The condition, quality, fact or instance of being obliged to reckon or report for actions or outcomes.
- **Accrual Basis of Accounting** – A method of accounting that recognizes financial transactions when they occur regardless of the time the intake of cash.
- **Activity** – A specific service performed by a component unit of a governmental organization that is responsible for a function such as police is an activity of the public safety function.
- **Agency Fund** – A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.
- **Annexation** – The incorporation of land into an existing city with a resulting change in the boundaries of that city.
- **Appropriation** – A specific amount of money authorized by city Council to make expenditures and incur obligations for specific purposes, frequently used interchangeably with “expenditures.”
- **Assessed Value** – A valuation set upon real estate or other property by the Township Property Appraiser as a basis for levying taxes.
- **Asset Allocation** – The process to determine which types of investments are to be included in the composition of an overall investment portfolio.
- **Audit** – A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the City’s financial statements. The audit tests the City’s accounting system to determine whether the internal accounting controls are both available and being used.
- **Available Fund Balance** – The portion of fund balance collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.
- **Balance Sheet** – That portion of the City’s financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.
- **Basis of Accounting** – A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.
- **Basis of Budgeting** – A method used to determine the recognition of Revenues and Expenditures for the budgetary process.
- **Bond** – A written promise to pay a specified sum of money, called face value or principal, at a specified date in the future, called maturity date, together with periodic interest at a specified rate.
- **Bond Refinancing** – The payoff and re-issuance of bonds, to obtain better interest rates and or bond conditions.

# GLOSSARY

- **Budget** – A comprehensive financial plan of operations which attempts to allocate limited revenues among competing expenditure requirements for a given time period.
- **Budgetary Control** – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.
- **Budget Revision** – A change to the adopted budget as authorized by the City Council.
- **Business-type Activities** – One of two classes of activities reported on government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.
- **Capital Budget** – The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.
- **Capital Equipment** – Equipment with a value in excess of \$20,000 and an expected life of more than five years such as automobiles, data processing equipment and furniture.
- **Capital Improvements** – Charges for the acquisition at the delivered price including transportation costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$25,000 and a useful life expectancy of at least two years.
- **Capital Improvements Projects** – An undertaking that has a specific objective, can be easily distinguishable from other work being performed, has a definite beginning and end, does not occur annually, and has a total cost in excess of \$100,000.
- **Capital Outlay** – Expenditures that result in the acquisition of or addition to fixed assets.
- **Capital Projects Fund** – Used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).
- **Cash Basis of Accounting** – Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.
- **Cash Management** – The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.
- **Charges for Service** – User charges for services provided by the City to those specifically benefiting from those services.
- **Commodities** – Items which, after use, are consumed or show material change in, or an appreciable impairment, of their physical condition, and which generally have limited value and characterized by rapid depreciation.
- **Comprehensive Plan** – An official public document adopted by a local government as a policy guide to decisions about the physical development of the community. It is general long-range physical plan.
- **Constituent** – One represented politically or in business; a voter; client.

# GLOSSARY

- **Debt** – A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.
- **Debt Ratio** – Ratios that provide a measure of assessing debt load and ability to repay debt, which play a part in the determination of credit ratings. They are used to evaluate the City's debt position over time and against its own standards and policies.
- **Debt Service** – The payment of principal and interest on borrowed funds.
- **Debt Service Funds** – Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- **Deficit** – The excess of expenditures or expenses over revenues or income during a single accounting period.
- **Department** – An organizational unit responsible for carrying out a major governmental function, such as Finance or Public Works.
- **Depreciation** – The decrease in value of physical assets due to use and the passage of time.
- **Encumbrance** – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
- **Enterprise Fund** – Used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the costs of providing goods or services are 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.
- **Equalized Assessed Value** – The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal one-third of its market value.
- **Equalization Factor** – A factor determined by the State which when applied to the counties' assessed value will cause all property to equal one-third of its market value.
- **Expenditures** – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.
- **Expenses** – Charges incurred, whether paid or unpaid, resulting from the delivery of goods or services.
- **Façade** – The front, visible part, or most conspicuous component of a building. St. Charles has implemented a façade improvement program for its downtown businesses, in an effort to revitalize the area.
- **Fiduciary Funds** – Funds that are used when a government holds or manages financial resources in an agent or fiduciary capacity.
- **Fiscal Policies** – The City's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

# GLOSSARY

- **Fiscal Year (FY)** – Any consecutive twelve-month period designated as the budget year. The City’s budget year begins May 1, and ends April 30 of the following calendar year.
- **Fixed Assets** – Assets of long-term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.
- **Franchise Fee** – A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include telephone, natural gas and cable television.
- **Full Time Equivalent (FTE)** – A standardized unit of measure used to determine the equivalent number of full-time employees. It is calculated by dividing the total hours actually worked or planned for a job class (regular and overtime) by a standard number of hours a full-time employee would work for the job class.
- **Fund** – Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, residual equities, revenues, and expenditures, or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.
- **Fund Balance** – The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.
- **Generally Accepted Accounting Principles** – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).
- **General Fund** – The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- **General Obligation Bonds** – Those bonds that are backed by the “full faith and credit” of a municipality. The taxing power of local government is pledged in the covenant of one of these bond issues.
- **Goal** – A long-range desirable development attained by objectives designed to implement a strategy.
- **Governmental Fund Types** – Funds that account for a government’s “governmental-type” activities. These funds are the general fund, special revenue funds, debt services funds and capital project funds.
- **Grant** – Contributions of gifts of cash or other assets from another government to be used for a specified purpose, activity, or facility. Grants may be classified as either categorical or block, depending on the amount of discretion allowed the grantee.

# GLOSSARY

- **Improvements** – The necessary changes to a parcel(s) of land that is required for its future development. These often include modifications of the roadways, water and sewer mains, and the parcels capacity for electricity.
- **IMRF** – Illinois Municipal Retirement Fund. Retirement system established for municipal employees of the state.
- **Income** – A term used in proprietary fund type accounting to represent: (1) revenues; or (2) the excess of revenues over expenses.
- **Infrastructure** – The permanent foundation or essential elements of a municipality. Roadways are a component of a local government’s infrastructure.
- **Interfund Transfer** – Payment from one fund to another fund primarily for work or services provided.
- **Intergovernmental Revenues** – Revenues from other governments in the form of grants, entitlement, shared revenues, or payments in lieu of taxes.
- **Investment** – The placing of money, capital, or other resources to gain in a profit, as in interest.
- **LEADS** – Law Enforcement Agency Data System in a system used as a nationwide tool to track criminal activity, such as warrants for arrest and missing persons.
- **Levy** – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the City.
- **Liability** – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.
- **Line Item** – A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.
- **Liquidity** – The amount of cash and easily sold securities a local government has at one time.
- **Millage** – The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.
- **Mobile Data Terminals (MDT)** – Mobile Data Terminals are terminals that will allow police officers instant access from the squad cars to the National Crime Information Center. This will allow the officer to immediately check on stolen property or check a warrant.
- **Modified Accrual Accounting** – A basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred. Governmental fund types utilize this basis of accounting.
- **MFT** – Motor Fuel Tax is a tax on fuel consumption. Distribution of the tax collected is based on population. There are also state-funded programs for street resurfacing, curb and gutter work and storm sewer work.
- **Net Income** – Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

# GLOSSARY

- **Non-Operating Expenditures** – The costs of government services which are not directly attributable to a specific City program or operation. Examples include debt obligations and contributions to Human Service organizations.
- **Non-Home Rule Municipality**
- **Objective** – Something to be accomplished in specific, well-defined, and measurable terms and is achievable within a specific time frame.
- **Operating Budget** – A financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.
- **Portfolio** – A compilation of investments held by an entity.
- **Privatization** – The transfer of services from the public sector to the private sector in an attempt to save tax dollars. This has been done to varying degrees and levels of success across the country.
- **Private Sector** – Business owned and operated by private individuals, as opposed to government-owned operations.
- **Public Sector** – The policies and procedures as conducted by local governments, states and the federal government. The majority of these activities are financed through tax levies.
- **Program** – An organized set of related work activities within a Bureau of a department, which are directed toward a common purpose or goal and represent a well-defined use of City resources. Each City department usually is responsible for a number of related service programs.
- **Property Tax** – A tax levied on the assessed value of real property (also known as “ad valorem taxes”).
- **Proprietary Fund Types** – The classification used to account for the City’s ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds.) All assets, liabilities, equities, revenues, expenses and transfers relating to the government’s business and quasi-business activities are accounted for through proprietary funds. The Generally Accepted Accounting Principles used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the Governmental Accounting Standards Board has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.
- **Referendum** – The submission of a proposed public measure or law, which has been passed upon by legislature or convention, to a vote of the people for ratification or rejection.
- **Revenue Bonds** – Bonds whose principal and interest are payable exclusively from earnings of a specific, defined activity or facility which can be public, quasi-public, or private.
- **Retained Earnings** – An equity account reflecting the accumulated earnings of the City’s proprietary funds.
- **Revenues** – Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

# GLOSSARY

- **SCADA** – Supervisory Control and Data Acquisition. Computer controlled system operation and information in regards to the City’s electrical and water system.
- **Special Revenue Funds** – Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.
- **Tax Levy** – The total amount to be raised by general property taxes for operating and debt service purposes.
- **Tax Rate** – The amount of tax levied for each \$100 of assessed valuation.
- **Tax Increment Finance District (TIF)** – A special district established to revitalize a degenerating parcel of land/building funded through incremental property taxes.
- **Trust and Agency Funds** – Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.
- **User Fees** – A fee charged for receipt of public service to the party who benefits from the service.
- **Yield** – The yield on a fixed-income security is its current rate until maturity, based on its face value, its current market price and any interest coupons.