

**VILLAGE OF FOX LAKE, ILLINOIS**

**ANNUAL OPERATING BUDGET**

**FOR THE FISCAL 2011/2012 YEAR**

**VILLAGE OF FOX LAKE, ILLINOIS  
OFFICERS AND OFFICIALS  
FISCAL YEAR 2011/2012**

**VILLAGE PRESIDENT**

Edward Bender

**BOARD OF TRUSTEES**

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

**VILLAGE CLERK**

Samantha Weeks

**VILLAGE ADMINISTRATOR**

Nancy J Schuerr

Village of Fox Lake, Illinois  
Fiscal Year 2011/2012 Proposed Budget  
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**Village of Fox Lake  
FY 2011/2012**

April 26, 2011

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

Honorable President and Board of Trustees:

In accordance with Illinois State Law, the following is the Fiscal Year 2011-2012 Municipal Budget. In addition, narratives that precede each department in the general fund and each additional fund section have been included.

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

Honorable Mayor & Board of Trustees

We are pleased to submit to you the annual budget for the Village of Fox Lake for the 2011-12 fiscal year. The annual budget is the policy document that sets the financial tone for the Village and defines the service priorities that are provided to its residents. The budget was developed through a very transparent process involving the Mayor, Board of Trustees and the Department Heads with the objective of creating a document that is clearly understood and provides, through funding, good service to its residents. This process provided several opportunities for input by the administration and department heads. The community was kept informed of the budget and its process at the Village's bimonthly meeting.

During the budget preparation period, the United States, the State of Illinois and the Village of Fox Lake, through instability in the financial markets, suffered a major economic downturn. This downturn of the economy did negatively affect the Village's revenue that is directly connected to economic conditions, such as sales and income tax. This downturn has further increased the gap between increasing expenditures and sluggish revenue. Furthermore, the Village of Fox Lake did not increase fees in the FY 2012 budget in order to avoid placing additional burden on the residents. This goal was to maintain services without increasing fees.

The Village of Fox Lake's \$33 million Fiscal Year 2012 budget is the story of a great community continuing to navigate carefully through a recession without disrupting services to its residents. Committed departmental leadership, combined with economic challenges, is spurring innovation, creativity and collaboration within the Village Government. The FY 2012 budget is predicated on continuing a team approach to serve our citizens efficiently and effectively.

The FY 2012 Budget has some changes. We have included in the General Fund the Motor Pool, 911-Dispatch Center and the Illinois Municipal Retirement Fund (IMRF). These funds will be part of the General Fund and these revenues that will be in the General Fund will be used by all funds, rather than transferring monies. In addition, from an auditing standpoint, these 3 funds are currently recorded as being part of the General Fund.

We have followed the revenue projections provided to us by the Illinois Municipal League's publication entitled Illinois Municipal Review in estimating our revenues for next year. We do understand and have budgeted conservatively that the State of Illinois may change its formula or tax rates. The State may also delay or stop payments as we have experienced this year.

Revenue estimates were done very conservatively. There was an obvious uneasiness of past experiences of revenues promised and not received. There, as has been previously mentioned, no new revenues included in this year's budget. Revenues that were included in last year's budget i.e. Utility Taxes, provided a much needed source of dollars replacing funds that were promised by the State of Illinois and did not materialize. There



will be discussion in regard to conducting a survey and possibly raising water and sewer rates and adding additional penalty costs for residents who do not pay their fees on time. The Village will need to make sure that revenue that it is entitled to be collected and expenditures it makes are done with the understanding that they are getting the most value for each dollar spent. We cannot allow vendors to become comfortable. Everyone needs to be conscience of the economic conditions and do his/her part to spend money wisely.

The Village of Fox Lake is developing a plan for the future. Currently, the Village is working with an urban planning consultant with the input of local businesses and residents to revitalize its downtown area. The goal is to stimulate new growth and a new tax base. It is extremely important to improve the Village's economic condition and plan to improve the Village's infrastructure. A community that is not constantly improving, through careful planning, will find itself in decline.

Daily operational maintenance of the many miles of streets and the water and sewer systems in the Village challenge our employees to take pride in achieving this accomplishment. Planning is key here as well. The budget identifies that money is set aside for streets and water and sewer systems that need repair or replacement. The institution of a plan to identify work that needs to be done and when is a cost effective measure. This will assist the budget process in developing a timeline to identify when aging roads and water and sewer systems are repaired or replaced. This is an arduous task considering the economic situation that we are in and the additional struggle for additional revenue.

The Village of Fox Lake has improved its communication ability with its residents. Recently, the Village has added a new and improved website. The enhanced use of technology will make the Village more user friendly and aid in communicating to all the good things that are happening in the Village of Fox Lake. This new website will also increase customer service for its residents allowing them to conduct business more efficiently and easier. This is yet another significant leap forward in making the business of government more transparent for the residents.

The coming years have many challenges that we must endure. The Village of Fox Lake will need to face the reality of the cost of the mandated Illinois police pension system coming upon us in 2015. We currently levy \$443,000 which is over 50% of the amount that we levy for the Corporate Fund. This is very important issue that we must pay attention to. The State of Illinois has indicated that the Village will be required to make its total obligation to this fund. Currently we have an obligation of an additional \$206,000. The Illinois State Assembly will need to make changes to these laws to allow local communities to opt out of the state system and place all public safety employees on a more reasonable defined contribution pension system. If this is not done villages will have no choice but to implement dramatic reductions in police departments or raise local property taxes through referendum.



The Village of Fox Lake will work to develop attainable goals for the future. There are many areas throughout the Village that should be assessed and examined as to its needs for today and tomorrow. We cannot operate as before and act on impulse when something needs attention. We must be think smart and plan with a vision of what we want the Village to look like in the future.

In addition, the Village will be required to develop a workable plan for repairs and replacement of its infrastructure. We will plan on identifying what needs to done and obtain funds via a referendum to pay for it. The Village has had an admirable quality of paying for its current repairs and replacement through monies it has its General Fund. We cannot do this anymore. We must provide the services that are required with a new influx of revenue. The Village of Fox Lake will conduct itself as a business and react with plan that makes sense.

We would like to thank the Mayor and Village Board of the Village of Fox Lake for their efforts in the development of the FY 2012 Budget as they have worked to guide the Village through these very difficult economic times. The Village Administration has continued to provide services that the residents of the Village of Fox Lake has expected, while remaining to be innovative and aspiring to the community.

We also very want to thank the Village Department Heads and their staff in the development of this year's budget. Their continued dedication and commitment to making Fox Lake a great place to live and work is one of the reasons the community is able to overcome the obstacles that it faces on a daily basis. This years budget is a reflection of the efforts of many people and their desires to make the Village of Fox Lake a great government serving the residents of this community.

## The Budget Process

The Village of Fox Lake has been very aware that the poor economic environment will affect its budget preparation. Therefore, it has been determined to meet on a quarterly basis to monitor the actual revenue and expenditures of the coming year, versus the budget. If necessary, the Village Administrator, Mayor, and Board of Trustees will monitor the budget performance and may amend the budget through appropriate action. The budgeting process began in October with a fiscal year 2012 meeting with the staff involved in the development of the budget. At this meeting the budget calendar and the steps in the budget process were discussed. Goal and Performance Objective Forms were distributed and discussed. All Department Heads were advised in the initial budget preparation meeting that this year's budget would need to be again scrutinized and costs reduced. There would be no extras.

In November the tax levy was proposed and discussed. A public hearing was held on December 15, 2010 and the tax levy for tax year 2010 was passed at the regular meeting later that evening.

In January the Department Heads turned in their Goal and Performance Objectives for the 2011-12 budget year. These goals and objectives were reviewed and discussed with the respective Department Head for a better understanding, and whether the goal could be afforded in the FY11 Budget.

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

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

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

A public meeting was held on April 1, 2011 to discuss the budget and entertain questions with the Mayor and Board of Trustees. Revenue and expenditures were thoroughly reviewed.

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

the budget year. Expenditures are recorded in the budget year in which the liability is incurred.

**VILLAGE OF FOX LAKE  
FY 2011-2012  
FUND SUMMARY**

Fund	Actual 2009-2010	Budget 2010-2011	Year End Projected 2010-2011	Proposed 2011-2012
<b><u>GENERAL</u></b>				
Beginning Balance	1,370,329	0	1,251,537	635,316
Revenues	7,611,645	8,606,969	7,386,679	8,979,744
Expense	7,774,560	9,190,122	7,893,594	9,381,590
Difference	(162,915)	(583,153)	(506,915)	(401,846)
Ending Balance	1,207,414		744,622	233,470
<b><u>WATER</u></b>				
Beginning Balance	2,981,745		3,135,108	3,087,517
Revenues	2,750,966	3,142,441	2,897,500	2,851,650
Expense	2,597,604	4,156,758	2,945,091	4,500,422
Difference	153,363	(1,014,317)	(47,591)	(1,648,772)
Ending Balance	3,135,108		3,087,517	1,438,744
<b><u>NORTHWEST REGION</u></b>				
Beginning Balance	21,019,818		16,288,911	15,345,876
Revenues	5,851,503	5,812,500	6,133,000	6,103,000
Expense	10,582,410	12,567,972	7,076,035	15,833,763
Difference	(4,730,907)	(6,755,472)	(943,035)	(9,730,763)
Ending Balance	16,288,911		15,345,876	5,615,113
<b><u>COMMUTER PARKING</u></b>				
Beginning Balance	134,952		213,302	144,031
Revenues	160,848	145,000	148,600	142,300
Expense	82,498	115,770	217,871	216,313
Difference	78,350	29,230	(69,271)	(74,013)
Ending Balance	213,302		144,031	70,018
<b><u>FIRE &amp; RESCUE</u></b>				
Beginning Balance	7,823		(1,274)	(10,214)
Revenues	1,227,748	1,192,100	1,203,423	1,192,178
Expense	1,236,845	1,216,617	1,212,363	1,165,779
Difference	(9,097)	(24,517)	(8,940)	26,399
Ending Balance	(1,274)		(10,214)	16,185
<b><u>MOTOR FUEL TAX</u></b>				
Beginning Balance	92,751		254,404	341,729
Revenues	279,092	510,110	402,166	555,397
Expense	117,439	472,554	314,841	755,000
Difference	161,653	37,556	87,325	(199,603)
Ending Balance	254,404		341,729	142,126

**VILLAGE OF FOX LAKE  
FY 2011-2012  
FUND SUMMARY**

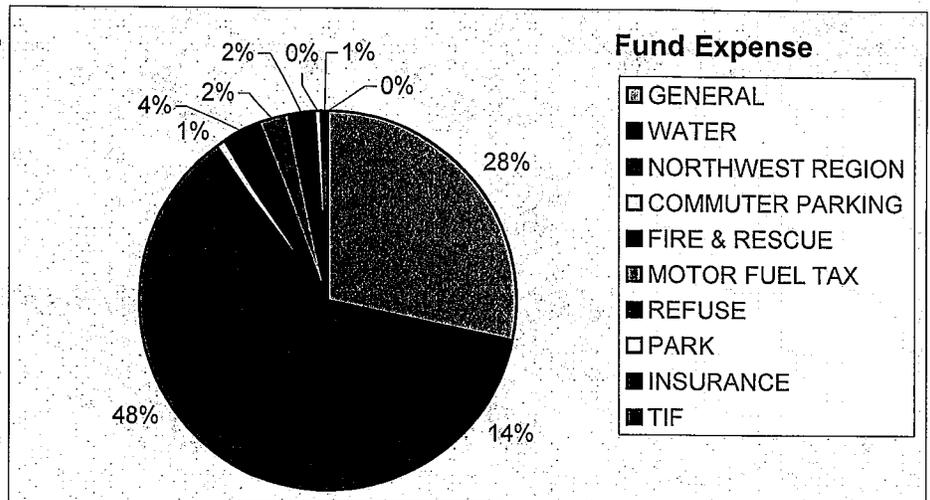
Fund	Actual 2009-2010	Budget 2010-2011	Year End Projected 2010-2011	Proposed 2011-2012
<b><u>REFUSE</u></b>				
Beginning Balance	146,804		43,245	58,236
Revenues	644,347	746,000	753,500	850,023
Expense	747,906	746,500	738,509	793,650
Difference	(103,559)	(500)	14,991	56,373
Ending Balance	43,245		58,236	114,609
<b><u>PARKS</u></b>				
Beginning Balance	54,982		20,311	31,879
Revenues	112,845	190,000	158,800	182,600
Expense	147,516	147,032	147,232	147,547
Difference	(34,671)	42,968	11,568	35,053
Ending Balance	20,311		31,879	66,932
<b><u>INSURANCE FUND</u></b>				
Beginning Balance	61,310		182,738	329,978
Revenues	315,447	310,000	321,420	331,420
Expense	194,019	145,150	174,180	175,618
Difference	121,428	164,850	147,240	155,802
Ending Balance	182,738		329,978	485,780
<b><u>TIF DISTRICT</u></b>				
Beginning Balance	52,648		88,629	124,438
Revenues	41,298	41,500	39,909	35,200
Expense	5,317	-	4,100	10,000
Difference	35,981	41,500	35,809	25,200
Ending Balance	88,629		124,438	149,638
<b><u>TOTAL</u></b>				
Beginning Balance	25,923,162		21,476,911	20,088,785
Revenues	18,995,739	20,696,620	19,444,997	21,223,512
Expense	23,486,114	28,758,475	20,723,816	32,979,682
Difference	(4,490,375)	(8,061,855)	(1,278,819)	(11,756,170)
Ending Balance	21,432,788		20,198,091	8,332,615

## Budget Overview

The total expenses for FY 2011-2012 is \$32,979,682. The expenses of the Village by fund are as follows:

### EXPENSES

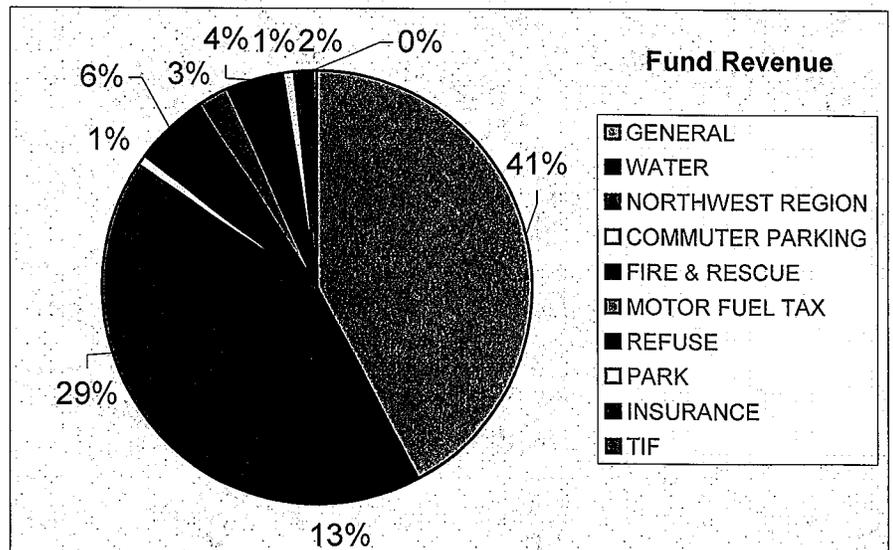
FUND	BUDGET
GENERAL	9,381,590
WATER	4,500,422
NORTHWEST REGION	15,833,763
COMMUTER PARKING	216,313
FIRE & RESCUE	1,165,779
MOTOR FUEL TAX	755,000
REFUSE	793,650
PARK	147,547
INSURANCE	175,618
TIF	10,000
<b>TOTAL</b>	<b><u>32,979,682</u></b>



The total revenues budgeted for FY 2010-2011 is \$21,223,512. The revenues of the Village by fund are as follows:

### REVENUES

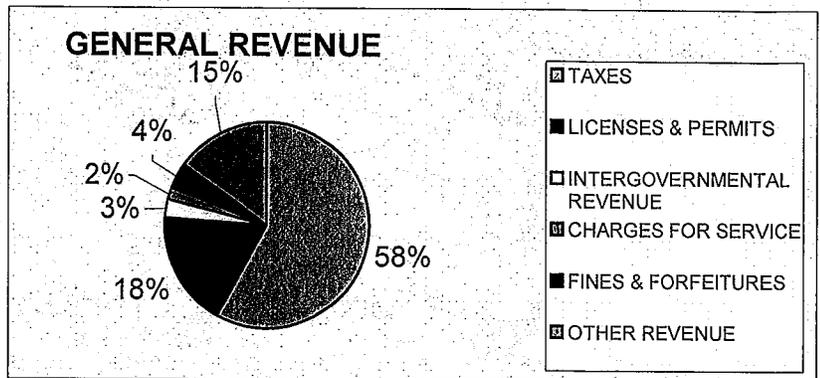
FUND	BUDGET
GENERAL	8,979,744
WATER	2,851,650
NORTHWEST REGION	6,103,000
COMMUTER PARKING	142,300
FIRE & RESCUE	1,192,178
MOTOR FUEL TAX	555,397
REFUSE	850,023
PARK	182,600
INSURANCE	331,420
TIF	35,200
<b>TOTAL</b>	<b><u>21,223,512</u></b>



**General Fund**

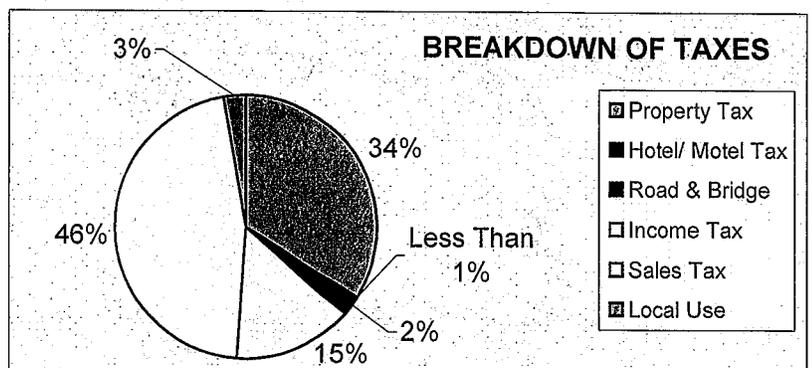
The General Fund revenues supporting operations are as follows:

<u>REVENUE</u>	<u>AMOUNT</u>
TAXES	5,213,661
LICENSES & PERMITS	1,608,526
INTERGOVERNMENTAL REVENUE	264,610
CHARGES FOR SERVICE	171,500
FINES & FORFEITURES	380,500
OTHER REVENUE	1,340,947
<b>TOTAL</b>	<b><u>8,979,744</u></b>



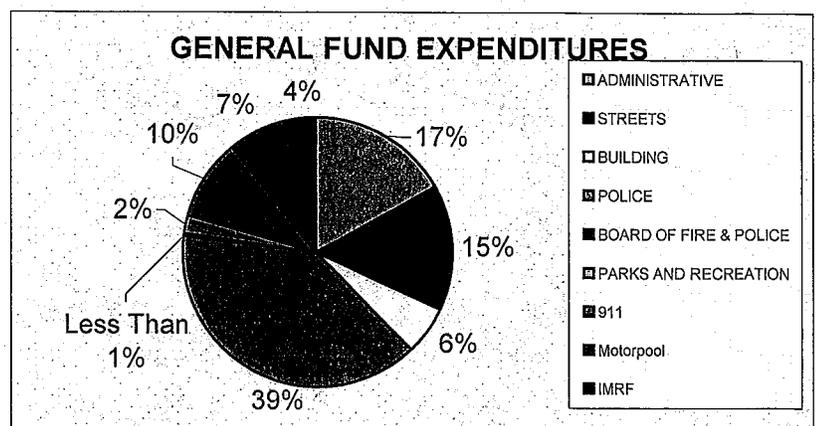
The major revenue source that supports the General Fund is taxes, which are broken down as follows:

<u>TYPE</u>	<u>AMOUNT</u>
Property Tax	1,766,904
Hotel/ Motel Tax	7,000
Road & Bridge	121,500
Income Tax	772,267
Sales Tax	2,400,000
Local Use	145,990
<b>TOTAL</b>	<b><u>5,213,661</u></b>

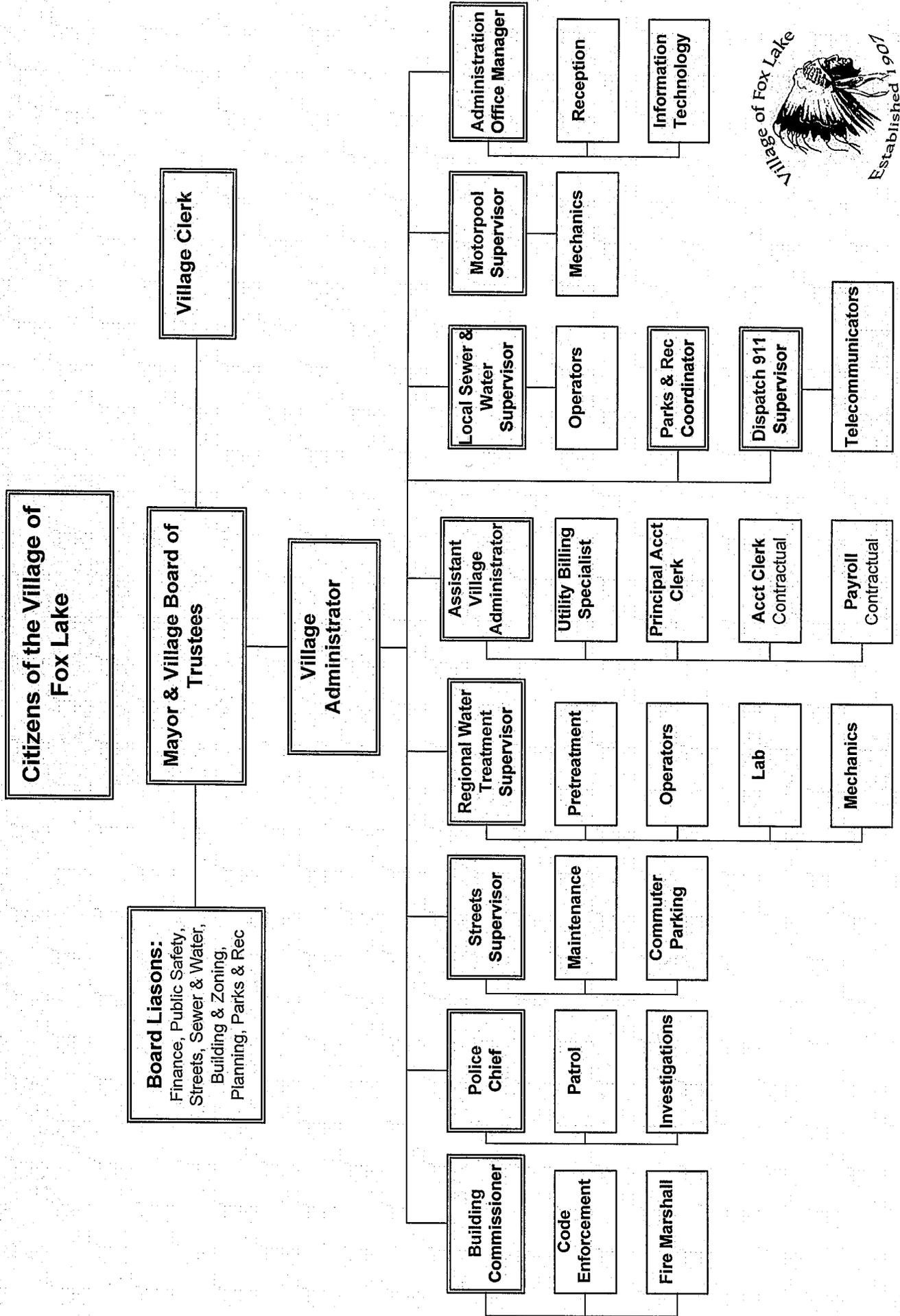


The expenses of the General Fund are as follows:

<u>DEPARTMENT</u>	<u>AMOUNT</u>
ADMINISTRATIVE	1,591,026
STREETS	1,417,640
BUILDING	540,089
POLICE	3,675,522
BOARD OF FIRE & POLICE	20,510
PARKS AND RECREATION	212,673
911	911,634
Motorpool	637,807
IMRF	374,690
<b>TOTAL</b>	<b><u>9,381,591</u></b>



# Village of Fox Lake Organizational Chart - 2011



**VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012**

**General Fund**

**Description**

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

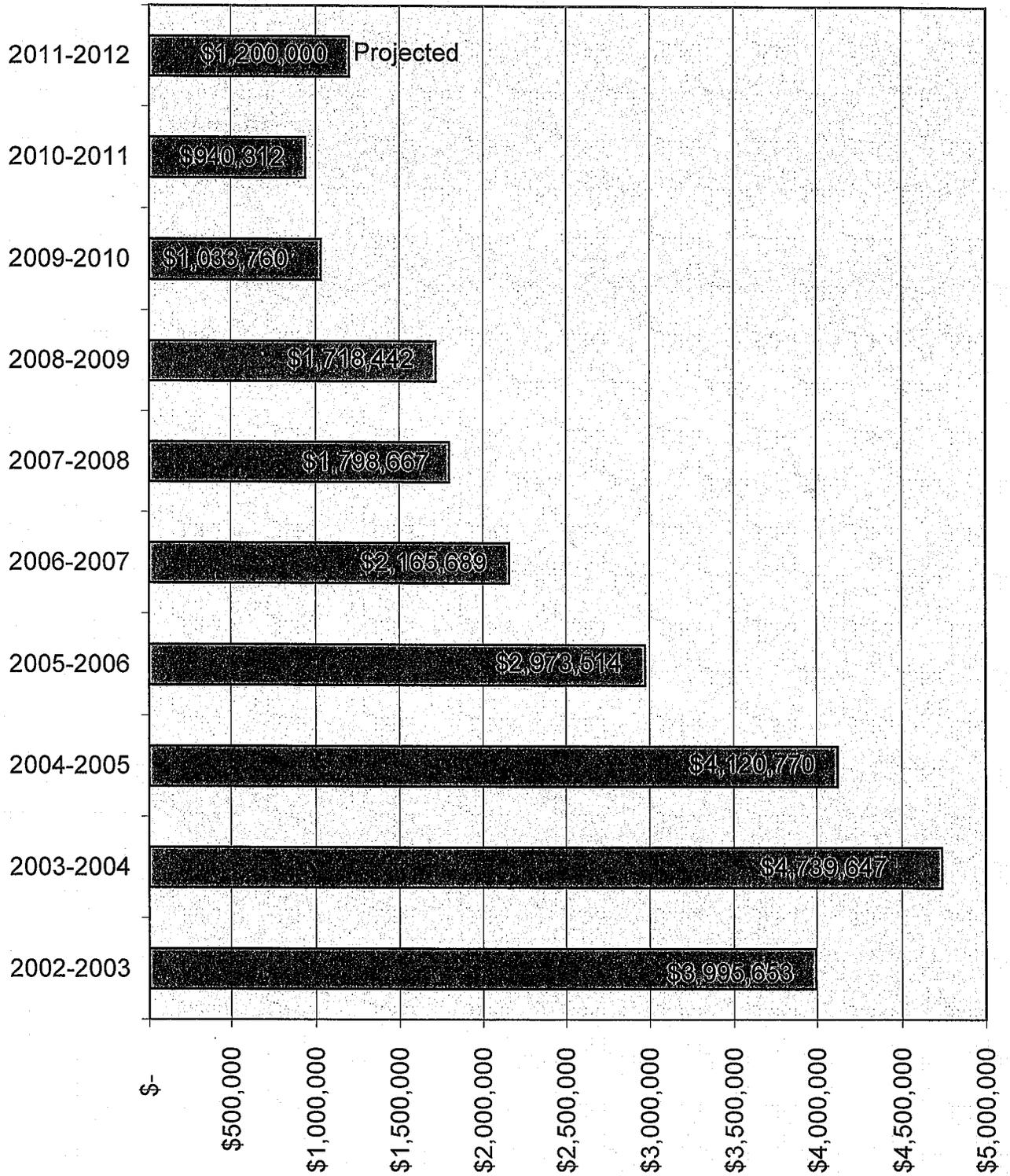
These General cash flows include the following departments: Administration, Streets, Building, Police, Public Buildings, Board of Fire and Police, Parks and Recreation, 911, Motor Pool and IMRF.

**Major Goals and Objectives**

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

The General Fund has experienced a positive fund balance this last fiscal year. The following chart illustrates this. Income tax and sales tax have decreased over the last year; interest rates have also declined. However the Village has taken the incentive to add other revenue sources such as utility taxes, and increases in fees. Many of the revenue streams are very susceptible to the economic climate and factors such as unemployment and foreclosures. The Village suffers from these economic factors and as such has made a tremendous effort to reduce expenses and raise new revenues to compensate for the decreased revenue stream, rather than cutting services to residents.

Ending Fund Balance Amounts  
General Fund



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**GENERAL FUND**

<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Beginning Balance</b>	1,370,329		1,251,537	635,316
<b>Revenues</b>	7,611,645	8,606,969	7,386,679	8,979,744
<b><u>Expenses</u></b>				
ADMINISTRATIVE DEPARTMENT	1,242,235	1,586,288	1,459,406	1,591,026
STREET DEPARTMENT	1,025,194	1,518,370	1,004,956	1,417,640
BUILDING	395,691	424,495	399,247	540,089
POLICE DEPARTMENT	3,395,068	3,848,607	3,425,638	3,675,522
BOARD OF FIRE AND POLICE	21,457	20,510	17,663	20,510
PARKS AND RECREATION	190,064	211,451	202,818	212,673
COMMUNITY DEVELOPMENT	699			
911	874,090	831,390	807,164	911,634
MOTORPOOL	334,601	443,453	309,070	637,807
IMRF	295,461	305,558	267,632	374,690
<b>Total Expenses</b>	7,774,560	9,190,122	7,893,594	9,381,590
<b>Difference</b>	(162,915)	(583,153)	(506,915)	(401,846)
<b>Ending Balance</b>	1,207,414		744,622	233,470

**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**GENERAL FUND REVENUES**

<u>Account Number</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>	
<b>TAXES</b>					
01-00-311	Property Tax	1,439,846	1,448,000	1,500,000	1,766,904
01-00-314	Hotel/ Motel Tax	12,497	7,000	7,000	7,000
01-00-315	Road & Bridge	117,421	115,000	120,000	121,500
01-00-341	Income Tax	811,981	823,000	458,000	772,267
01-00-344	Sales Tax	2,404,123	2,400,000	2,400,000	2,400,000
01-00-345	Local Use	127,234	117,700	117,000	145,990
	<b>Total Taxes</b>	4,913,102	4,910,700	4,602,000	5,213,661
<b>LICENSES &amp; PERMITS</b>					
01-00-316	Franchise Fees	131,464	112,000	112,000	112,000
01-00-317	Telecommunication Tax	257,618	301,000	230,000	240,000
91-00-317	911 Fee	35,455	42,000	39,800	42,000
91-00-318	911 Fee Cell Phone-Grayslake	63,014	64,500	64,500	64,500
91-00-318.1	911 Fee Cell Phone-Grayslake	52,939	-	-	-
01-00-319	Natural Gas Utility Tax	-	50,000	110,000	125,000
91-00-319	Outside Agencies	268,728	177,200	76,000	140,226
01-00-320	Electric Utility Tax	-	250,000	350,000	350,000
01-00-321	Liquor Licenses	35,770	39,600	48,024	48,100
01-00-322	Vehicle Licenses	83,078	93,500	102,975	105,000
01-00-323	Business Licenses	29,103	29,200	29,200	29,200
01-00-324	Animal Licenses	1,390	1,500	1,500	1,500
01-00-331	Building Permits	208,132	240,000	160,000	326,000
01-00-337	Reimbursed Engineering Fees	37,734	40,000	23,000	20,000
01-00-332	Zoning Fees/Hearing	3,758	2,500	3,000	4,000
01-00-336	Zoning permits	3,000	2,500	1,000	1,000
	<b>Total Licenses &amp; Permits</b>	1,211,183	1,445,500	1,350,999	1,608,526
<b>INTERGOVERNMENTAL REVENUE</b>					
01-00-341.1	Auto Rental Tax	31	50	-	-
01-00-318	Charitable Games Tax	2,659	2,500	3,400	3,400
01-00-342	Replacement Tax	54,176	48,000	31,400	50,000
01-00-342.1	Replacement Tax-Antioch Township	636	80	50	50
01-00-342.2	Replacement Tax-Grant Township	2,632	2,500	3,164	3,164
01-00-347	State Grants	4,200	-	-	-
01-00-348	Federal Grants	557	-	-	-
01-00-349	Host Fee	-	250,000	161,774	207,996
	<b>Total Intergovernmental Revenue</b>	64,891	303,130	199,788	264,610

<b>Account Number</b>		<b>Actual 2009-2010</b>	<b>Budget 2010-2011</b>	<b>Year End Projected 2010-2011</b>	<b>Proposed 2011-2012</b>
<b>CHARGES FOR SERVICE</b>					
01-00-363	Alarm Service	7,750	7,000	7,000	7,000
01-00-369	Program Fees	68,147	70,000	70,000	72,000
01-00-369.1	Centennial	304	-	-	-
01-00-371	Maps	560	300	100	100
01-00-378	Reports - Police	2,631	2,500	2,000	2,000
01-00-382	Rental	66,245	63,000	85,000	85,000
01-00-383	Rental-Gun Range	400	-	400	400
01-00-384	Charged Police Service	3,347	-	5,839	-
01-00-387	Pace Revenue	1,528	1,000	-	5,000
	<b>Total Charges For Service</b>	<b>150,912</b>	<b>143,800</b>	<b>170,339</b>	<b>171,500</b>
<b>FINES &amp; FORFEITURES</b>					
01-00-351	Court Fines	110,517	258,000	350,000	300,000
01-00-351.1	Court Fines-DUI	3,958	5,000	5,000	5,000
01-00-354	Ordinance Fines	25,986	25,000	60,000	75,000
01-00-355	Forfeitures-Drug Seizure	1,610	3,000	250	500
	<b>Total Fines &amp; Forfeitures</b>	<b>142,071</b>	<b>291,000</b>	<b>415,250</b>	<b>380,500</b>
<b>OTHER REVENUE</b>					
01-00-381	Interest Income	1,916	500	1,000	1,400
91-00-381	Interest Income	104	100	100	100
16-00-311	Property Taxes-IMRF	244,800	247,000	114,203	253,407
14-00-381	Miscellaneous Income-MP	500	-	-	-
14-00-385	Charge for Service (Internal) -MP	232,863	283,199	0	-
14-00-386	Charge for Service (External)- MP	71,917	170,040	-	150,040
01-00-389	Miscellaneous Income	12,337	7,000	7,000	7,000
01-00-392	Sale of Fixed Assets	7,049	-	-	1,000
01-00-395	TIF Expense Reimbursement	-	-	-	-
01-00-398	Administrative Charge	324,000	430,000	526,000	526,000
01-00-397	Loan	-	-	-	402,000
91-00-399	Internal Transfer-911	234,000	375,000	-	-
	<b>Total Other Revenue</b>	<b>1,129,486</b>	<b>1,512,839</b>	<b>648,303</b>	<b>1,340,947</b>
	<b>Total Revenue</b>	<b>7,611,645</b>	<b>8,606,969</b>	<b>7,386,679</b>	<b>8,979,744</b>

VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012

**ADMINISTRATION**

**Description**

The Fox Lake Village Administration is comprised of the following:

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

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

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

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

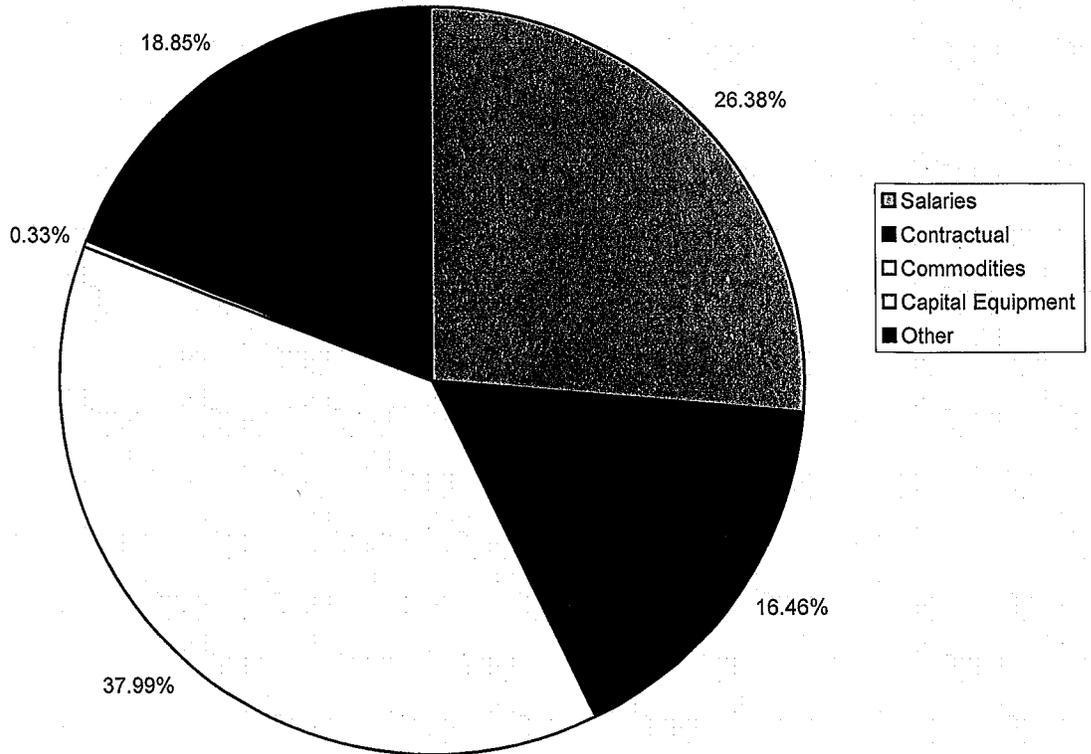
Office Manager & Deputy Clerk – Responsible for direct administrative support for the Mayor and the Trustees, operational support for the Village Clerk, licensing transactions, business of FOIA and Open-Meetings Act, and managing the front office staff to include reception personnel.

**Administration Goals and Objectives**

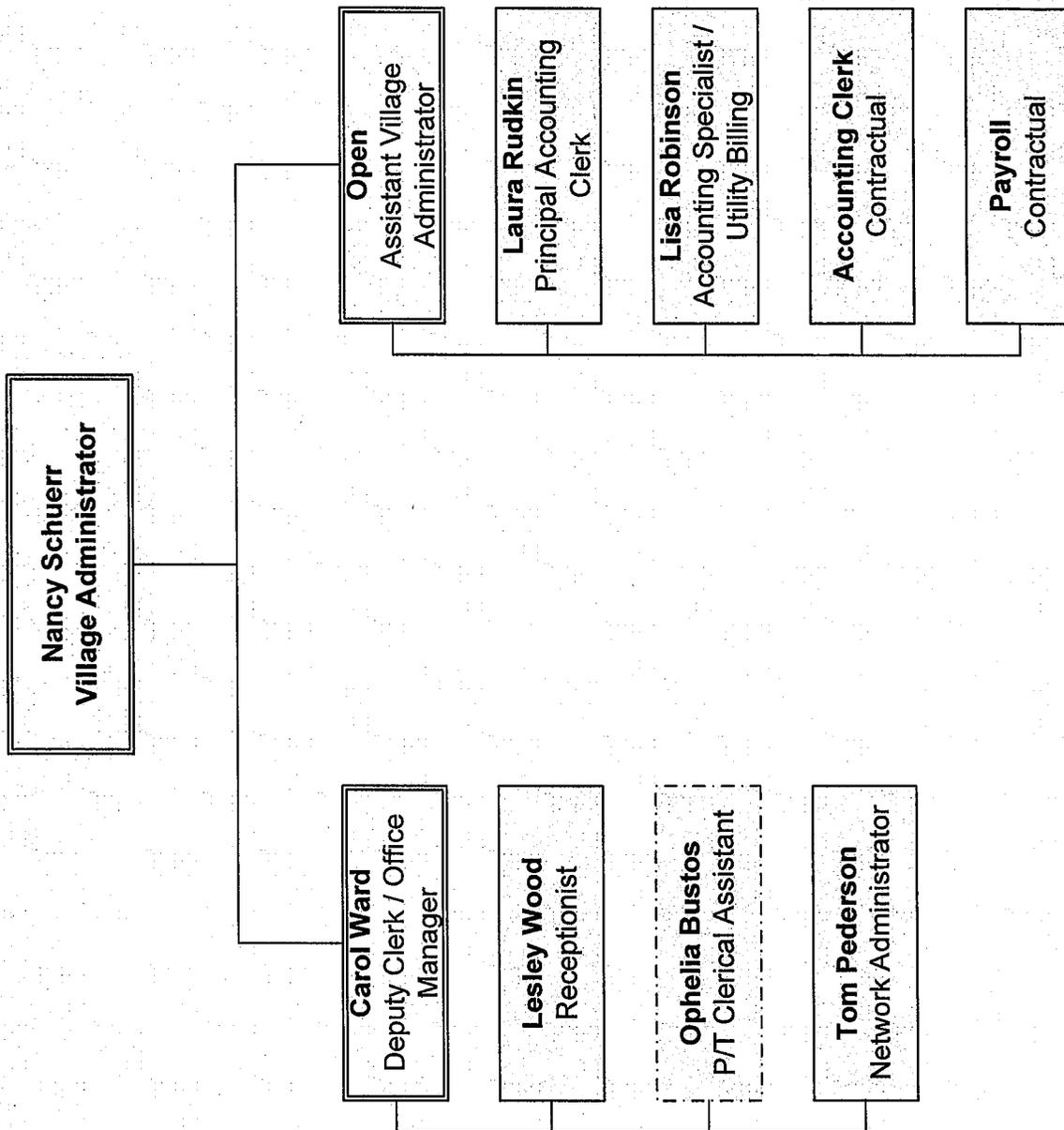
1. Provide quality service to all Village residents.
2. Account for General Revenue in a timely and accurate manner.
3. Ensure records are kept in a secured well-organized manner.
4. Provide technology that fully supports all Village services in a cost-effective manner.

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

**Adminstrative Department Expenses**



# Village of Fox Lake Organizational Chart - 2011



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**ADMINISTRATIVE DEPARTMENT**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2011-2012</u>
<b>PERSONNEL</b>					
01-11-421	Salary Full-time	282,818	301,824	290,000	317,212
01-11-422	Overtime	461	500	100	500
01-11-424	Elected officials	45,470	48,000	48,000	48,000
01-11-426	Salary Part Time	11,195	8,840	7,500	10,740
01-11-451	Health Insurance	24,876	29,698	20,000	33,962
01-11-452	Life Insurance	315	420	300	420
01-11-453	Unemployment Insurance	927	1,200	1,000	6,278
01-11-474	Employee Appreciation	1,325	2,850	2,400	2,650
	<b>Total Personnel</b>	<b>367,387</b>	<b>393,332</b>	<b>369,300</b>	<b>419,763</b>
<b>CONTRACTUAL</b>					
01-11-511	Maintenance Service Building	16,628	19,000	24,032	24,032
01-11-512	Maintenance Services - Equipment	7,211	7,650	7,650	7,650
01-11-512.1	Technology	24,923	22,970	25,351	30,544
01-11-531	Accounting Services	21,526	16,425	26,000	61,200
01-11-533	Legal Services	37,690	35,000	41,000	42,500
01-11-540	Filing Fees	982	1,100	1,435	1,500
01-11-548	Other Professional Services	56,602	117,650	49,390	22,250
01-11-548.1	TIF Expenses	1,399	-	-	-
01-11-551	Postage	10,017	17,875	10,882	17,100
01-11-552	Telephone For Administration	7,342	8,480	8,480	8,840
01-11-553	Publishing	4,151	6,000	6,828	8,500
01-11-554	Printing	7,215	15,400	15,298	15,850
01-11-558	Pace Program	1,483	3,200	1,920	3,250
01-11-561	Dues	4,445	4,041	3,000	3,536
01-11-562	Travel Expenses/ Business Meals	1,038	5,700	3,000	5,700
01-11-563	Training	1,565	4,400	5,400	6,400
01-11-571	Utilities	1,140	3,250	1,000	3,000
	<b>Total Contractual</b>	<b>205,357</b>	<b>288,141</b>	<b>230,666</b>	<b>261,852</b>
<b>COMMODITIES</b>					
01-11-611	Maintenance Supplies - Building	753	2,500	1,000	2,900
01-11-612	Maintenance Supplies - Equipment	-	-	-	-
01-11-651	Office Supplies	3,240	5,500	3,235	5,200
01-11-652	Operating Supplies	3,631	4,000	3,780	4,000
01-11-684	Software	-	-	-	40,000
01-11-710	Principal Payment	263,032	280,849	280,849	289,064
01-11-720	Interest Expense	124,963	113,282	114,779	100,847
01-11-730	Fiscal Agent Fees	485	500	2,100	2,200
01-11-911	Community Relations	4,810	7,000	4,497	6,000
01-11-999	Internal Transfer	-	251,000	154,000	154,000
	<b>Total Commodities</b>	<b>400,914</b>	<b>664,631</b>	<b>564,240</b>	<b>604,211</b>

**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**ADMINISTRATIVE DEPARTMENT**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2009-2010</u>	<u>Proposed 2011-2012</u>
<b>CAPITAL</b>					
01-11-820	Building	5,178	5,184	5,200	5,200
01-11-830	Capital Outlay - Equipment	-	-	-	-
	<b>Total Capital</b>	<b>5,178</b>	<b>5,184</b>	<b>5,200</b>	<b>5,200</b>
<b>OTHER</b>					
01-11-595	Taxes	-	-	-	0
01-11-928	Miscellaneous	18,463	-	-	-
01-11-994	Business Rebates	244,936	235,000	290,000	300,000
01-11-997	Contingencies	-	-	-	-
	<b>Total Other</b>	<b>263,399</b>	<b>235,000</b>	<b>290,000</b>	<b>300,000</b>
	<b>Total Department</b>	<b>1,242,235</b>	<b>1,586,288</b>	<b>1,459,406</b>	<b>1,591,026</b>

**VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012**

**STREET DEPARTMENT**

**Description**

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

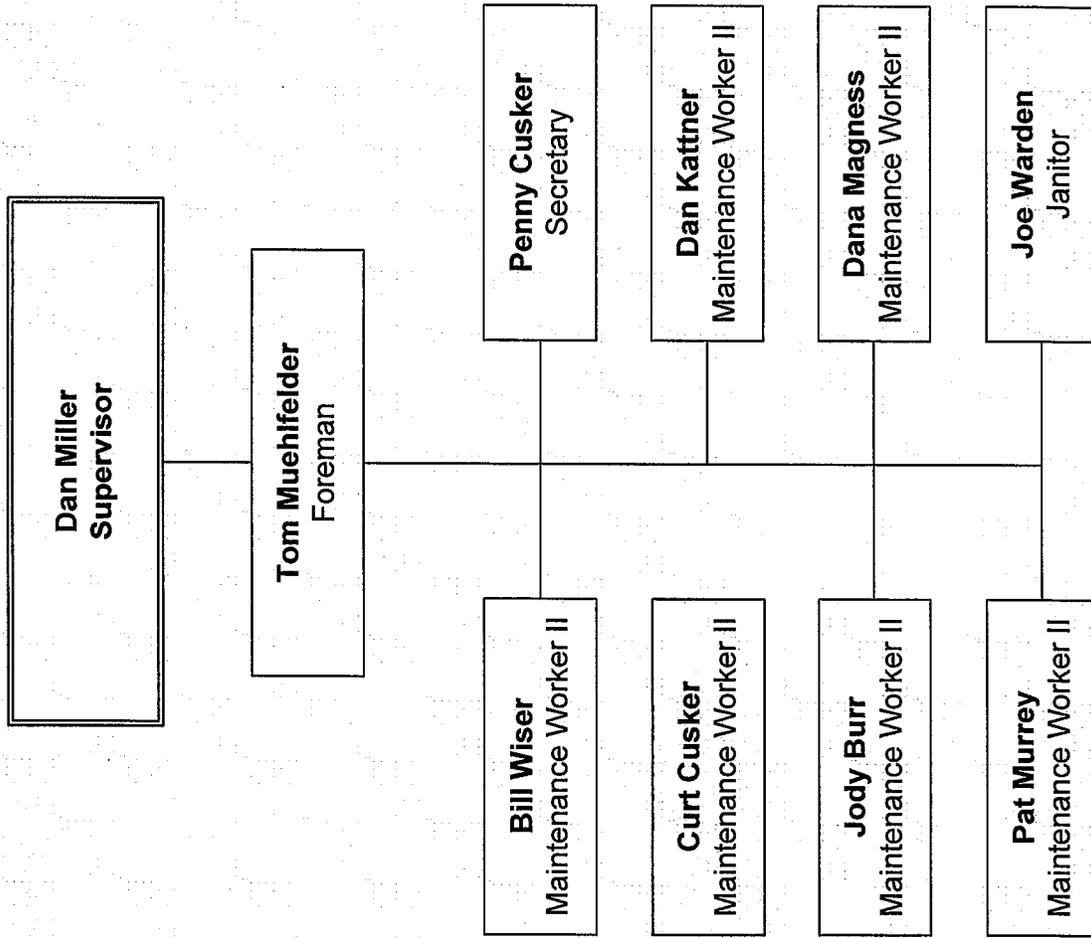
In addition, the Street Department is responsible for maintaining 6 parks in the Village. This includes all mowing and landscaping, and all inspection and maintenance of playground equipment. Also, the Street Department maintains 6 parking lots at the METRA stations located in the Village. The department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

**Goals and Objectives**

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

These services are accomplished with the service of 8 full-time employees, down from 14 full-time employees. These reductions in staff are a result of budget reduction.

# Village of Fox Lake Organizational Chart - 2011



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**STREET DEPARTMENT**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Personnel</b>					
01-41-421	Full-time Salaries	463,800	426,948	462,000	464,627
01-41-422	Part Time Salaries	6,282	10,000	10,000	15,000
01-41-423	Overtime	16,448	25,000	25,000	30,000
01-41-451	Health Insurance	94,384	79,659	88,000	93,182
01-41-452	Life Insurance	620	600	607	600
01-41-453	Unemployment Insurance	1,709	1,606	1,606	6,166
01-41-471	Uniform Allowance	2,682	4,300	4,000	4,800
01-41-474	Employee Appreciation	-	200	200	200
	<b>Total Personnel</b>	<b>585,925</b>	<b>548,313</b>	<b>591,413</b>	<b>614,575</b>
<b>CONTRACTUAL</b>					
01-41-511	Maintenance Services Building	3,492	6,850	5,000	6,800
01-41-512	Maintenance Services Equipment	2,037	2,600	2,600	2,750
01-41-512.1	Technology	468	3,555	1,750	2,820
01-41-513.1	Maintenance Services Vehicles-MP	112,380	172,732	-	-
01-41-514	Maintenance Services Street	7,101	27,000	27,000	41,000
01-41-517	Maintenance Services Parks	1,634	2,600	2,500	2,800
01-41-532	Engineering Service	18,531	45,000	40,000	45,000
01-41-533	Legal Service	1,404	4,000	3,000	4,000
01-41-548	Other Professional Service	10,972	21,463	21,463	31,500
01-41-551	Postage	21	200	100	200
01-41-552	Telephone	3,422	4,000	4,000	4,000
01-41-561	Dues	53	100	100	100
01-41-563	Training	260	500	200	500
01-41-571	Utilities	1,919	5,000	4,000	4,000
01-41-572	Street Lighting	113,750	118,000	118,000	128,000
01-41-594	Rental	-	150	-	200
	<b>Total Contractual</b>	<b>277,444</b>	<b>413,750</b>	<b>229,713</b>	<b>273,670</b>
<b>COMMODITIES</b>					
01-41-611	Maintenance Supplies Building	845	4,000	3,500	4,500
01-41-612	Maintenance Supplies - Equipment	3,690	3,500	3,200	3,200
01-41-617	Maint-Supplies Grounds	1,686	6,500	5,500	6,500
01-41-651	Office Supplies	949	1,200	1,200	1,200
01-41-652	Operating Supplies	25,399	52,000	52,000	58,000
01-41-653	Small Tools	4,792	7,500	7,500	8,000
01-41-654	Janitorial Supplies	1,064	1,500	1,200	2,000
01-41-655	Automotive Fuel/ Oil	37,980	60,000	60,000	60,344
01-41-656	Chemicals	342	1,200	800	1,200
01-41-691	Food	-	-	-	-
01-41-710	Principal Payment	68,812	41,912	41,953	25,876
01-41-720	Interest Expense	9,566	6,995	6,977	21,575
01-41-998	Property Repair (Reimb. By Insurance)	-	-	-	-
	<b>Total Commodities</b>	<b>155,125</b>	<b>186,307</b>	<b>183,830</b>	<b>192,395</b>

**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**STREET DEPARTMENT**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>CAPITAL</b>					
01-41-830	Capital Outlay - Equipment	6,700	-	-	26,000
01-41-840	Capital Outlay - Vehicle	-	120,000	-	120,000
01-41-880	Capital Outlay	-	250,000	-	191,000
01-41-999	Interfund Transfer	-	-	-	-
	<b>Total Capital</b>	<b>6,700</b>	<b>370,000</b>	<b>-</b>	<b>337,000</b>
	<b>Total Department</b>	<b>1,025,194</b>	<b>1,518,370</b>	<b>1,004,956</b>	<b>1,417,640</b>



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

**BUILDING DEPARTMENT**

**Description:**

The Fox Lake Building Department functions to secure safety to life and property from hazards incident to the design, erection, repair, demolition or occupancy of buildings, structures or premises. The Building Department is responsible for implementation and enforcement of applicable codes and ordinances within the Village of Fox Lake.

The Building Department consists of the Building Commissioner, Administrative Assistant(s), Building Inspector(s), Code Enforcement Officials and the Fire Marshall. Each department position provides services specific to their area of expertise as follows:

**Building Commissioner:**

Acts as Head of the Building Department supervising all activities of the Building Inspectors, Code Enforcement Officers, Administrative Assistant and other full and part-time personnel as assigned.

Reviews construction documents including plans for residential, commercial and industrial projects for compliance with building codes and zoning ordinances.

Issues building permits and conducts and oversees field inspections to ensure compliance with codes and ordinances during construction.

Attends board and commission meetings and municipal court to act as technical advisor to the Zoning Board, Plan Commission and Village Board on matters related to code enforcement, interpretation of applicable codes and ordinances and enters testimony on behalf of the Village.

Prepares building, planning and zoning reports, analyses and recommendations relating to buildings, structures and premises that come before the Village for consideration.

Meets with residents, businesses, property owners, developers, architects, engineers, planners, contractors and public agency officials to advise them on building regulations and ordinances.

Investigates complaints and violations and initiates necessary administrative and legal steps towards compliance or prosecution.

Serves as the Village's Storm water Management Certified Enforcement Official and Floodplain Administrator by implementing and overseeing provisions of the Lake County WDO (Watershed Development Ordinance).

Provides Village Planning functions including research, reports and presentations as requested.

Ensures proposed projects are following the Village Comprehensive Plan regulations.

**Administrative Assistant:**

Performs administrative duties in support of the Building Department and its staff. Receives direction and prioritization from the Building Commissioner, customer service to residents, contractors, developers and various professionals. Also provides support to the Building Inspector, Code Enforcement Official and Fire Marshall and other full and part-time personnel.

Receives applications for all required permits ensuring applications are complete with supporting plans, surety bonds, Home Owner Association approvals and Insurance Certificates.

Accepts applications of petitions for variances, appeals and special uses and advises applicants of hearing procedures and required information and provides information to public media for public hearings as required.

Keeps records in a very organized manner to be readily retrieved including permit applications and supporting documents. Also archives documents per state requirements.

Produces and submits invoices and collects all department payments including permit fees and maintains financial records for the department.



**Building Inspector:**

Makes field inspections and performs technical work in connection with the enforcement of Village building codes and ordinances.

Reviews construction plans for new structures and additions to existing structures for compliance with applicable codes and ordinances.

Performs on-site inspections for approval of all phases of construction and completes inspection reports and keeps record of all inspections accordingly.

Investigates complaints related to ordinance and code issues.

Issues building permits and certifications for occupancy.

Initiates legal action against violators of codes and ordinance.

Answers questions from residents, contractors, architects, and developers as required.

**Fire Marshal:**

Performs on-site inspections of businesses and rental units for compliance with Fire Codes and Ordinances.

Reviews plans for new construction and additions to existing structures for fire related codes per the International Fire Code.

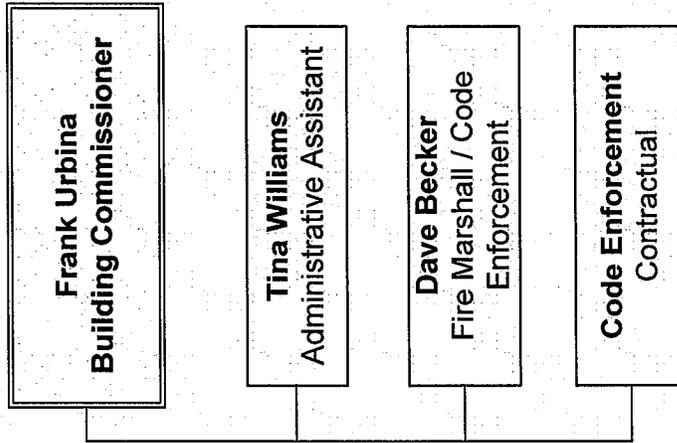
Provides on-site fire sprinkler system inspections and testing for new and existing structures.

**Goals and Objectives**

1. Update Building Codes and Ordinances on a continual basis as needed.
2. Ensure the public Health, Safety and Welfare of the community of Fox Lake.



# Village of Fox Lake Organizational Chart - 2011



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**BUILDING**

<u>Account Number</u>		<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>PERSONNEL</b>					
01-54-421	Full Time Salaries	209,919	168,702	136,500	224,715
01-54-424	Part Time Salaries	14,269	20,500	9,100	20,500
01-54-423	Overtime	1,000	500	500	500
01-54-451	Health Insurance	16,716	26,317	21,600	41,765
01-54-452	Life Insurance	180	240	100	240
01-54-453	Unemployment Insurance	587	583	583	2,352
01-54-471	Uniform Allowance	-	200	224	1,170
	<b>Total Personnel</b>	<b>242,671</b>	<b>217,042</b>	<b>168,607</b>	<b>291,242</b>
<b>CONTRACTUAL</b>					
01-54-512	Maintenance Service Equipment	1,518	1,784	1,544	1,750
01-54-512.1	Technology	1,268	700	1,316	8,400
01-54-513	Maintenance Service Vehicles	200	-	18	576
01-54-513.1	Maintenance Service Vehicles-MP	3,421	3,017	3,127	-
01-54-533	Legal	28,111	30,000	22,855	30,000
01-54-548	Professional Services	65,880	89,680	156,477	156,310
01-54-549	Reimbursed Costs-Engineering	35,710	60,000	23,191	20,000
01-54-551	Postage	1,335	1,100	2,142	2,500
01-54-552	Telephone	3,709	5,000	3,491	3,240
01-54-553	Publishing	2,015	2,500	1,956	2,500
01-54-554	Printing	1,632	1,500	756	5,000
01-54-561	Dues	852	1,272	981	2,351
01-54-562	Travel	65	200	118	200
01-54-563	Training	192	1,500	1,174	2,884
01-54-998	Repair of Property (Reimbursed)	-	-	-	-
	<b>Total Contractual</b>	<b>145,908</b>	<b>198,253</b>	<b>219,146</b>	<b>235,711</b>
<b>COMMODITIES</b>					
01-54-651	Office Supplies	3,544	2,700	4,367	3,700
01-54-652	Operating Supplies	818	1,500	2,811	5,000
01-54-655	Automobile Fuel	2,750	4,500	2,410	3,936
01-54-671	Books	-	500	1,906	500
	<b>Total Commodities</b>	<b>7,112</b>	<b>9,200</b>	<b>11,494</b>	<b>13,136</b>
<b>CAPITAL</b>					
01-54-830	Equipment/ Projects	-	-	-	-
01-54-840	Vehicle	-	-	-	-
01-54-928	Miscellaneous	-	-	-	-
	<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Department Total</b>	<b>395,691</b>	<b>424,495</b>	<b>399,247</b>	<b>540,089</b>

**VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012**

**POLICE DEPARTMENT**

**Description**

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

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

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

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

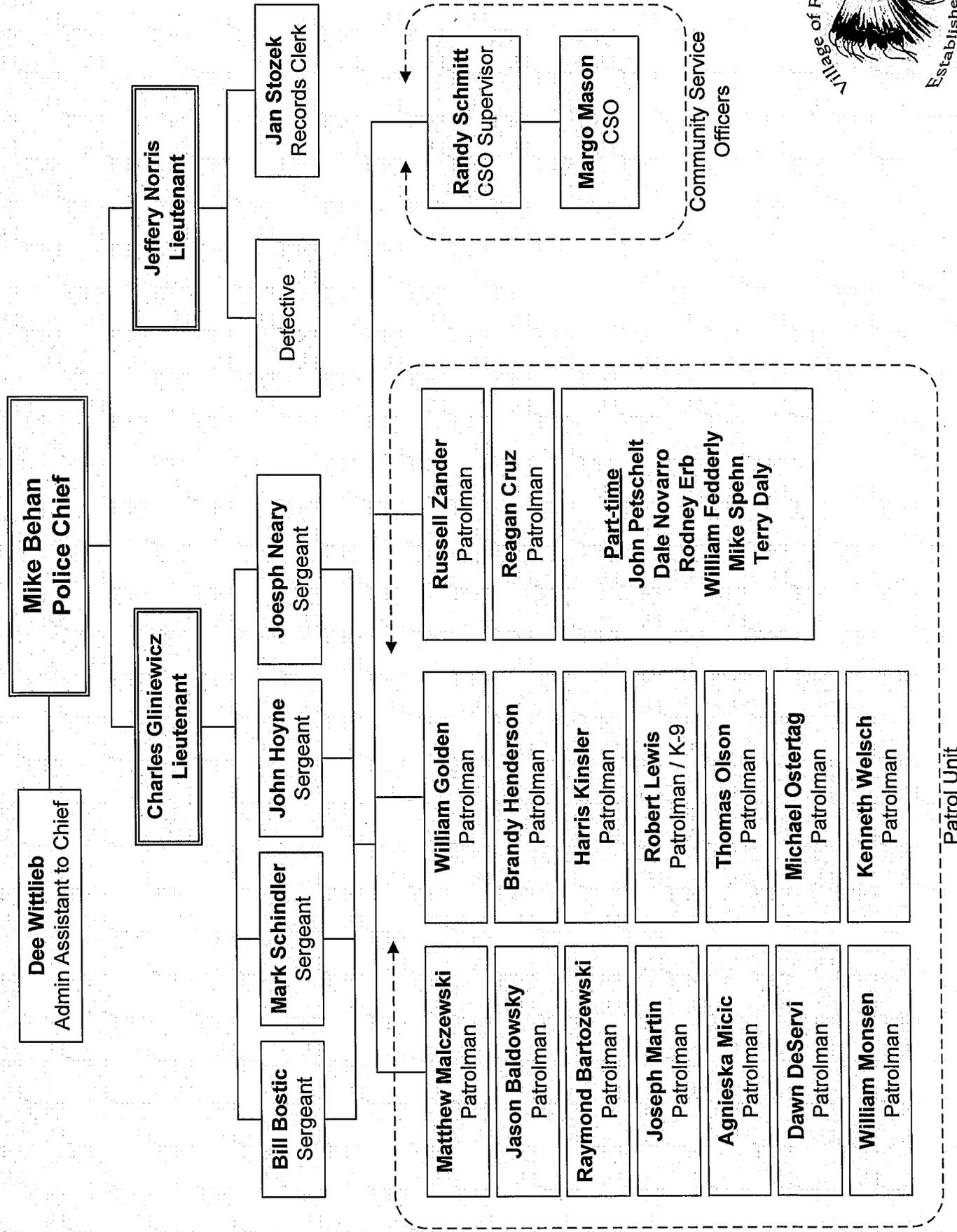
The Police Department is comprised of 3 basic divisions: Patrol, Investigation, and Administrative, employing 23 full-time Police Officers, 2 CSO's and approximately 6 part-time Officers.

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

**Major Goal and Objective**

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

# Village of Fox Lake Organizational Chart - 2011



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**POLICE DEPARTMENT**

<u>Account Number</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>PERSONNEL</b>				
01-21-421 Full Time	1,837,666	1,878,147	1,872,480	1,923,138
01-21-422 Part Time	29,422	35,000	35,000	50,000
01-21-423 Overtime	156,440	125,000	125,000	156,000
01-21-451 Health Insurance	275,268	328,050	338,100	346,565
01-21-452 Life Insurance	1,655	1,620	1,590	1,620
01-21-453 Unemployment Insurance	4,691	5,050	3,000	16,719
01-21-471 Uniform Allowances	6,075	10,000	7,000	10,000
01-21-474 Employee Appreciation	346	1,000	750	1,000
<b>Total Personnel</b>	<b>2,311,563</b>	<b>2,383,867</b>	<b>2,382,920</b>	<b>2,505,042</b>
<b>CONTRACTUAL</b>				
01-21-511 Maintenance Service Building	16,855	37,595	26,095	38,745
01-21-512 Maintenance Services Equipment	24,205	32,970	27,792	37,550
01-21-512.1 Technology	7,723	23,625	23,625	36,845
01-21-513 Maintenance Services Vehicles	3,900	4,500	4,200	4,500
01-21-513.1 Maintenance Services Vehicles-MP	74,126	107,000	107,000	-
01-21-533 Legal	81,222	78,000	78,000	86,160
01-21-548 Other Professional Services	54,191	63,750	62,000	71,900
01-21-551 Postage	2,131	2,000	2,000	2,500
01-21-552 Telephone	11,193	17,000	13,600	17,000
01-21-553 Publishing	219	600	365	600
01-21-554 Printing	1,588	4,500	5,500	6,500
01-21-561 Dues	1,038	2,000	1,200	2,000
01-21-562 Travel Expenses	208	750	250	1,000
01-21-563 Training	490	12,000	6,000	12,000
01-21-571 Utilities	457	2,000	2,000	8,300
01-21-587 Animal Shelter	2,183	5,000	3,500	5,000
<b>Total Contractual</b>	<b>281,729</b>	<b>393,290</b>	<b>363,127</b>	<b>330,600</b>
<b>COMMODITIES</b>				
01-21-611 Maint. Supplies Building	984	2,000	1,400	8,000
01-21-651 Office Supplies	4,937	5,000	5,000	7,000
01-21-652 Operating Supplies	31,218	37,050	34,050	31,050
01-21-655 Automotive Fuel/ Oil	71,386	80,000	80,000	116,688
01-21-658 Meals	463	2,000	1,000	2,000
01-21-696 DUI Restricted Cash Expense	1,403	17,000	17,000	18,500
01-21-697 Drug Seizure Expense	7,044	9,000	9,000	9,000
01-21-698 Charitable Games Tax	-	11,400	11,400	11,400
01-21-998 Repair of Property (Reimbursed by Insurance)	528	-	-	-
01-21-911 Community Relations	1,434	6,000	3,000	3,000
<b>Total Commodities</b>	<b>119,397</b>	<b>169,450</b>	<b>161,850</b>	<b>206,638</b>

**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**POLICE DEPARTMENT**

<u>Account Number</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>CAPITAL</b>				
01-21-820 Building	-	-	-	-
01-21-830 Equipment	-	-	-	85,000
01-21-840 Vehicles	10,532	85,000	70,000	103,000
<b>Total Capital</b>	10,532	85,000	70,000	188,000
<b>Other Finance Uses</b>				
01-21-954 Police Pension Funding	437,847	442,000	447,741	445,242
01-21-999 Internal Transfer	234,000	375,000	-	-
<b>Total Other Finance</b>	671,847	817,000	447,741	445,242
<b>Department Total</b>	3,395,068	3,848,607	3,425,638	3,675,522

**VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012**

**POLICE AND FIRE COMMISSION**

**Description**

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

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



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**POLICE & FIRE COMMISSION**

<u>Account Number</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>PERSONNEL</b>				
01-25-421 Salaries	1,617	4,800	2,508	4,800
<b>Total Salaries</b>	1,617	4,800	2,508	4,800
<b>CONTRACTUAL</b>				
01-25-548 Other Professional Service	8,447	9,010	10,000	9,010
01-25-551 Postage	0	150	245	150
01-25-553 Publishing	849	1,700	50	1,700
01-25-561 Dues	375	500	565	500
01-25-562 Travel Expense	682	2,200	3,300	2,200
01-25-563 Training	1,980	2,000	700	2,000
<b>Total Contractual</b>	12,333	15,560	14,860	15,560
<b>COMMODITIES</b>				
01-25-651 Office Supplies	37	150	295	150
01-25-928 Miscellaneous	7,470			
<b>Total Commodities</b>	7,507	150	295	150
<b>Total Department</b>	21,457	20,510	17,663	20,510



VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012

**PARKS & RECREATION**

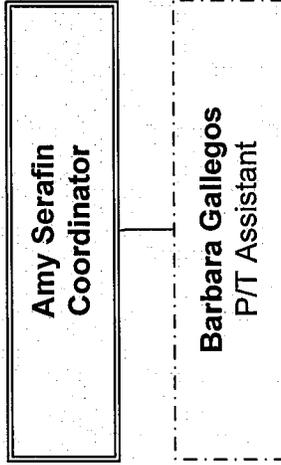
**Description**

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

**Major Goals and Objectives**

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

# Village of Fox Lake Organizational Chart - 2011





**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**PARKS & RECREATION**

<u>Account Number</u>		<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>PERSONNEL</b>					
01-27-421	Salaries	49,472	46,247	28,000	38,928
01-27-422	Part-Time Salaries	29,395	31,200	31,850	31,200
01-27-423	Overtime				2,000
01-27-451	Health Insurance	9,430	11,707	1,500	1,500
01-27-452	Life Insurance	60	60	60	60
01-27-453	Unemployment Insurance	553	591	591	982
01-27-474	Employee Appreciation	24	300	60	250
	<b>Total Personnel</b>	<u>88,934</u>	<u>90,105</u>	<u>62,061</u>	<u>74,921</u>
<b>CONTRACTUAL</b>					
01-27-511	Maintenance Service Building/Ex	7,780	17,570	23,500	21,420
01-27-512	Maint Service Equipment	-	-	-	-
01-27-512.1	Technology	47	1,815	600	2,080
01-27-513.1	Maint Vehicle-MP	280	-	-	-
01-27-533	Legal	65	200	200	200
01-27-548	Other Professional Services	1,959	1,855	400	1,855
01-27-551	Postage	793	1,100	1,100	1,100
01-27-552	Telephone	1,628	2,000	2,020	2,560
01-27-553	Publishing/Advertising	2,512	3,000	3,200	3,464
01-27-554	Printing	1,868	2,510	2,514	3,000
01-27-561	Dues	1,602	2,120	706	960
01-27-562	Travel	187	550	450	600
01-27-563	Training	-	455	591	245
01-27-571	Utilities	1,636	3,000	700	2,000
	<b>Total Contractual</b>	<u>20,357</u>	<u>36,175</u>	<u>35,981</u>	<u>39,484</u>
<b>COMMODITIES</b>					
01-27-611	Maint. Supplies Building	3,297	4,000	3,300	7,500
01-27-651	Office Expense	1,343	1,100	1,180	1,410
01-27-652	Operating Supplies	71,998	75,271	95,475	81,670
01-27-653	Centennial Cost	-	-	-	-
01-27-655	Fuel	4,135	4,800	4,821	7,688
	<b>Total Commodites</b>	<u>80,773</u>	<u>85,171</u>	<u>104,776</u>	<u>98,268</u>
01-27-800	Capital Outlay	-	-	-	-
	<b>Total Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total Expense</b>	<u>190,064</u>	<u>211,451</u>	<u>202,818</u>	<u>212,673</u>

VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012

911

**Description**

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

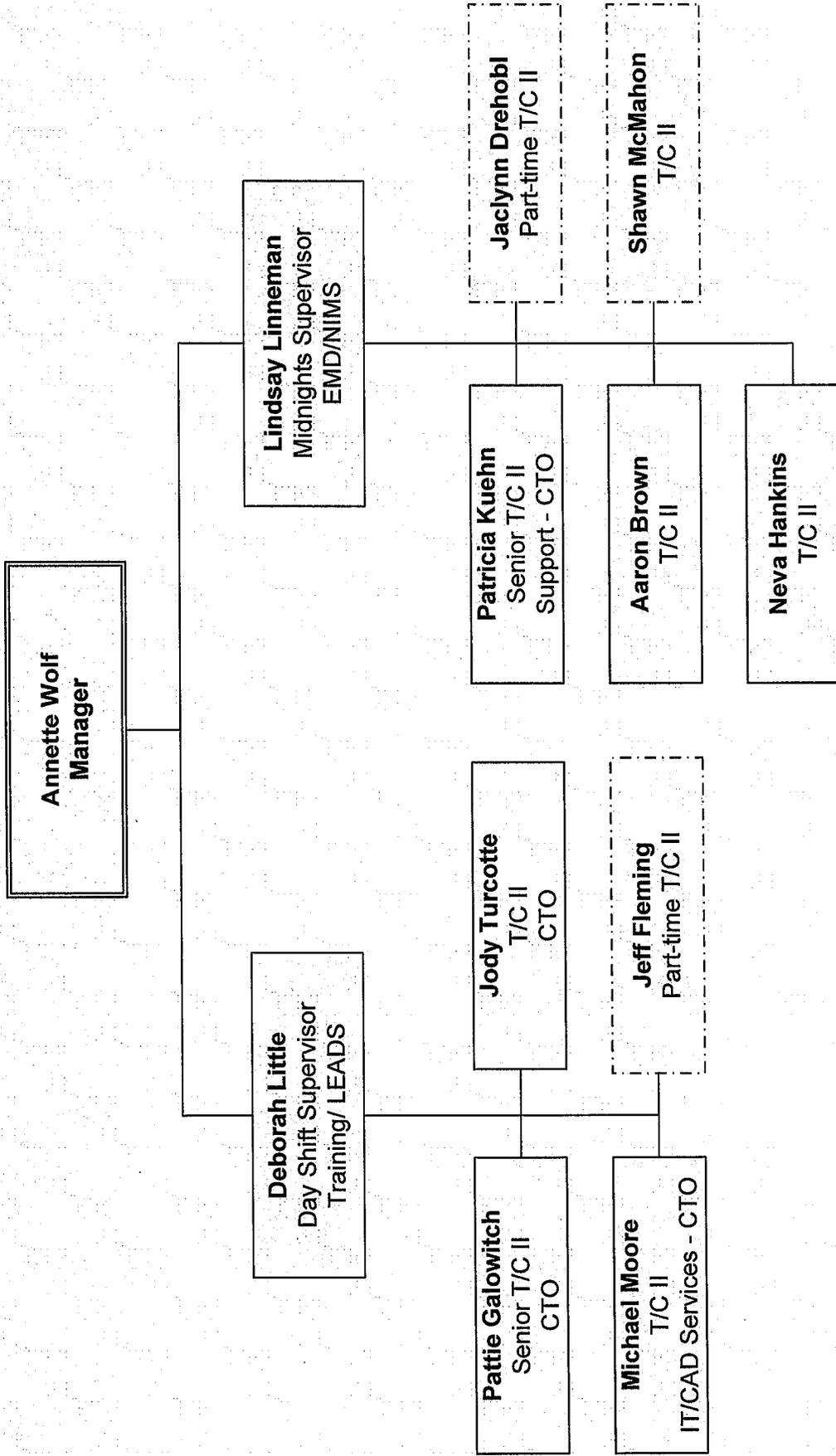
These services shall include:

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

**Goals and Objectives**

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

# Village of Fox Lake Organizational Chart - 2011



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**911 DISPATCH**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Personnel</b>					
91-00-421	Salaries	380,344	366,304	327,683	391,465
91-00-422	Part-Time Salaries	67,900	55,516	100,796	83,200
91-00-423	Overtime	70,790	46,829	54,636	78,177
91-00-451	Health Insurance	81,459	83,507	89,554	92,528
91-00-452	Life Insurance	515	540	563	540
91-00-453	Unemployment	2,225	1,521	523	7,287
91-00-461	FICA	38,792	35,852	34,294	42,292
91-00-464	IMRF	42,625	44,026	43,331	53,208
91-00-471	Uniforms	543	675	690	675
91-00-474	Employee Appreciation	942	1,010	500	1,000
	<b>Total Personnel</b>	<b>686,135</b>	<b>635,780</b>	<b>652,570</b>	<b>750,372</b>
<b>Contractual</b>					
91-00-511	Maintenance Building	2,255	2,800	2,752	2,800
91-00-512	Maintenance Equipment	35,858	43,756	51,383	41,192
91-00-512.1	Technology	18,537	8,900	574	8,900
91-00-533	Legal	1,853	1,735	215	650
91-00-548	Other Professional Services	22,721	27,851	27,087	28,579
91-00-551	Postage	73	300	131	300
91-00-552	Telephone	70,076	74,260	51,552	55,000
91-00-553	Publishing	75	250	-	100
91-00-561	Dues	328	963	225	300
91-00-562	Travel	3,651	2,100	3,007	3,000
91-00-563	Training	3,597	5,300	2,100	4,800
91-00-571	Utilities	152	0	-	2,100
	<b>Total Contractual</b>	<b>159,176</b>	<b>168,215</b>	<b>139,026</b>	<b>147,721</b>
<b>Commodities</b>					
91-00-612	Maint. Supplies Equipment	108	500	-	500
91-00-651	Office Supplies	3,590	4,000	3,911	9,500
91-00-652	Operating Supplies	1,427	1,150	252	450
	<b>Total Commodities</b>	<b>5,125</b>	<b>5,650</b>	<b>4,163</b>	<b>10,450</b>
<b>Other Expense</b>					
91-00-710	Principal Payment	19,271	10,340	10,340	10,717
91-00-720	Interest Expense	4,383	3,555	3,555	3,091
91-00-830	Capital Equipment	-	7,850	7,850	-
	<b>Total Other Expense</b>	<b>23,654</b>	<b>21,745</b>	<b>11,405</b>	<b>3,091</b>
	<b>Total Expense</b>	<b>874,090</b>	<b>831,390</b>	<b>807,164</b>	<b>911,634</b>

**VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012**

**MOTOR POOL**

**Description**

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

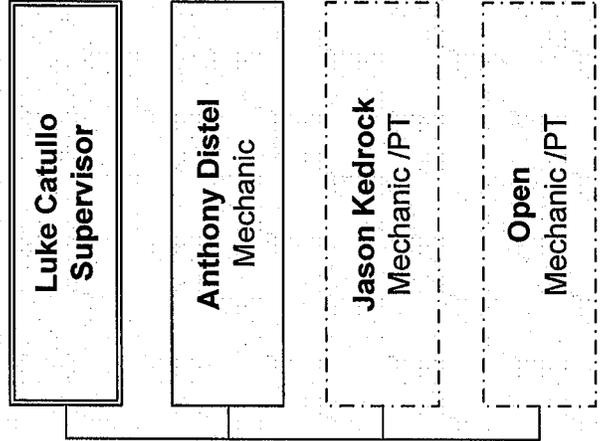
The Motor Pool internal fund was established to provide a more cost effective means of maintaining vehicles, by implementing preventing maintenance schedules and performing repairs so the vehicles and equipment will be available for use when needed (shorter down time). This process will lower the overall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

**Goals and Objectives**

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



# Village of Fox Lake Organizational Chart - 2011



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**Motor Pool**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>EXPENSE</b>					
<b>PERSONNEL</b>					
14-00-421	Employee Full-Time	134,233	163,234	123,200	129,843
14-00-422	Employee Part-Time	9,544		13,700	42,230
14-00-423	OverTime	1,212	4,585	1,165	5,000
14-00-461	FICA	10,993	13,189	1,241	13,266
14-00-451	Health Insurance	25,119	27,591	4,500	18,457
14-00-452	Life Insurance	160	180	900	120
14-00-453	Unemployment Ins.	454	507	18,457	1,121
14-00-464	IMRF	12,017	18,373	13,000	15,320
14-00-471	Uniforms	1,115	1,750	1,400	1,451
14-00-474	Employee Appreciation	-	50	50	150
	<b>Total Personnel</b>	<b>194,847</b>	<b>229,459</b>	<b>177,613</b>	<b>226,958</b>
<b>CONTRACTUAL</b>					
14-00-511	Maint. Services-Building	545	1,600	1,450	1,600
14-00-512.1	Technology	518	1,337	1,057	1,037
14-00-548	Other Professional Service	52	500	300	10,500
14-00-552	Telephone	826	978	800	978
14-00-562	Travel	205	-	-	-
14-00-563	Training	241	503	850	1,798
	<b>Total Contractual</b>	<b>2,387</b>	<b>4,918</b>	<b>4,457</b>	<b>15,913</b>
<b>COMMODITIES</b>					
14-00-611	Maint Supplies-Building	845	1,500	1,300	1,500
14-00-651	Office Supplies	671	600	200	600
14-00-652	Operating Supplies	128,472	194,174	120,000	162,020
14-00-653	Small Tools	3,946	7,525	2,000	7,525
14-00-654	Janitorial Supplies	2,314	2,877	2,000	2,891
14-00-655	Fuel	1,119	2,400	1,500	3,400
14-00-720	Interest Expense				
	<b>Total Commodities</b>	<b>137,367</b>	<b>209,076</b>	<b>127,000</b>	<b>177,936</b>
<b>CAPITAL OUTLAY</b>					
14-00-880	Capital Improvement	-	-	-	217,000
	<b>Total Expense</b>	<b>334,601</b>	<b>443,453</b>	<b>309,070</b>	<b>637,807</b>

VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012

**IMRF**

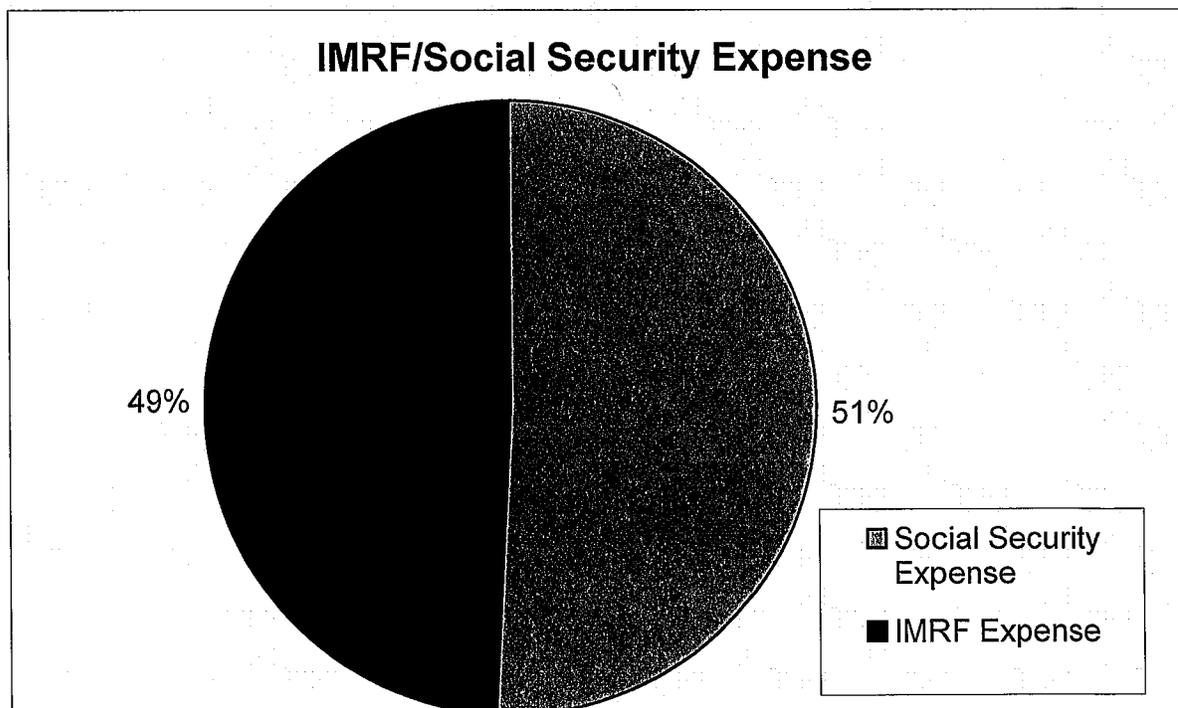
**Description**

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

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

**Goals and Objectives**

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



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**IMRF**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Expense</b>					
16-00-461	SS Expense	183,315	183,066	157,580	190,202
16-00-464	IMRF Contributions	112,146	122,492	110,052	184,488
	<b>Total Expense</b>	<b>295,461</b>	<b>305,558</b>	<b>267,632</b>	<b>374,690</b>
	<b>Ending Balance</b>	<b>295,461</b>	<b>305,558</b>	<b>267,632</b>	<b>374,690</b>

**VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012**

**MOTOR FUEL TAX FUND**

**Description**

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

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

**Goals and Objectives**

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

**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**MOTOR FUEL TAX**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Beginning Balance</b>		92,751		254,404	341,729
<b>Revenues</b>					
15-00-343	Allotments	270,011	273,800	275,000	251,251
15-00-348	Grants	0	236,010	127,166	204,145
15-00-381	Interest Income	449	300	0	0
15-00-389	Miscellaneous Income	8,632			100,000
15-00-399	Interfund Transfer	0	0	0	0
	<b>Total Revenue</b>	<b>279,092</b>	<b>510,110</b>	<b>402,166</b>	<b>555,397</b>
<b>Expense Contractual</b>					
15-00-532	Engineering	0	0	0	75,000
15-00-533	Legal Expense	663	0	0	0
15-00-548	Professional Services	3,528	10,000	3,300	10,000
15-00-565	Publications	0	0	0	0
15-00-572	Traffic Signals	21,037	26,500	24,000	30,000
	<b>Total Contractual</b>	<b>25,228</b>	<b>36,500</b>	<b>27,300</b>	<b>115,000</b>
<b>Commodities</b>					
15-00-616	General Supplies	75,325	165,000	165,000	200,000
	<b>Total Commodities</b>	<b>75,325</b>	<b>165,000</b>	<b>165,000</b>	<b>200,000</b>
<b>Capital</b>					
15-00-890	Capital Outlay	16,886	271,054	122,541	440,000
	<b>Total Capital</b>	<b>16,886</b>	<b>271,054</b>	<b>122,541</b>	<b>440,000</b>
	<b>Total Expense</b>	<b>117,439</b>	<b>472,554</b>	<b>314,841</b>	<b>755,000</b>
	<b>Difference</b>	<b>161,653</b>	<b>37,556</b>	<b>87,325</b>	<b>(199,603)</b>
	<b>Ending Balance</b>	<b>254,404</b>		<b>341,729</b>	<b>142,126</b>

VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012

**PARKS**

**Description**

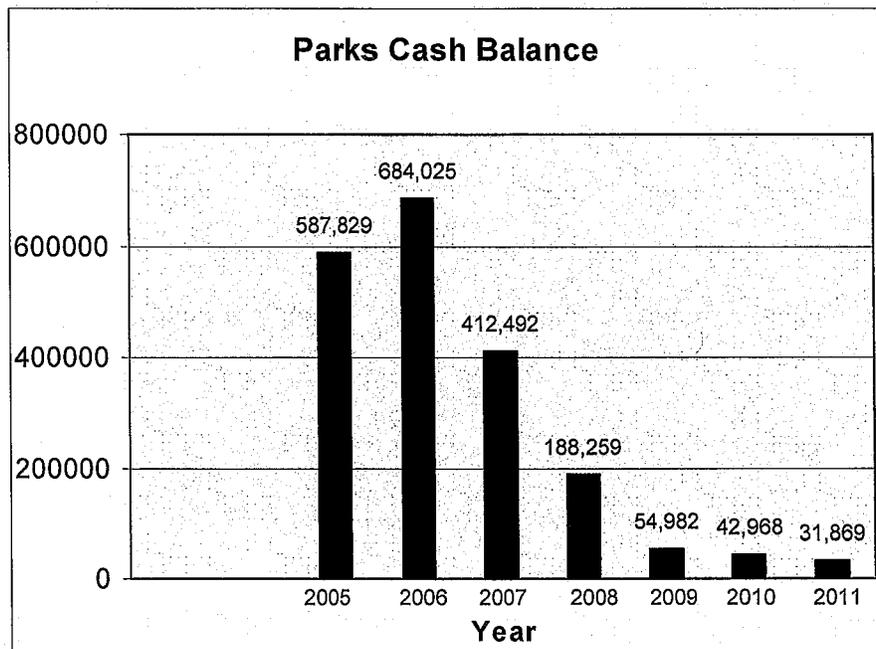
The Park Fund was created to account for impact fees paid to the Village of Fox Lake. These impact fees are designed for capital improvements at the Village's 7 parks: Veterans Park, Lake Front Park, Eagle Point Park, Kings Island Park, Round Hill Park, Millennium Park, and through an intergovernmental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

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

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

**Goals and Objectives**

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



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**PARKS**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
	Beginning Balance	54,982		20,311	31,879
<b>Revenue</b>					
17-00-347	State Grants	-	-	-	-
17-00-368	Impact Fees	22,000	42,000	10,200	34,000
17-00-381	Interest Income	-	-	-	-
17-00-383	Donations	845	-	600	600
17-00-389	Misc	-	-	-	-
17-00-397	Loan Proceeds	-	-	-	-
17-00-399	Interfund Transfer	90,000	148,000	148,000	148,000
	<b>Total Revenue</b>	112,845	190,000	158,800	182,600
<b>Expense</b>					
17-00-548	Other Professional Services	-	-	-	-
17-00-629	Maint & Other Supplies				
17-00-800	Capital Outlay	-	-	200	-
	<b>Total Capital</b>	-	-	200	-
<b>Financing</b>					
17-00-710	Principal Payment	100,321	104,396	45,232	109,657
17-00-720	Interest Expense	47,195	42,636	101,800	37,890
	<b>Total Financing</b>	147,516	147,032	147,032	147,547
	<b>Total Expense</b>	147,516	147,032	147,232	147,547
	<b>Difference</b>	(34,671)	42,968	11,568	35,053
	<b>Ending Balance</b>	20,311		31,879	66,932



VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012

**Refuse Fund**

**Description**

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

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

**Goals and Objectives**

1. Provide an accurate manor for tracking the revenue received from Village residents for the purpose of providing refuse pick-up.
2. Maintain a proper revenue stream that would maintain this service.
3. The Utility Billing Department will update and accurately maintain records of residents for proper billing and reconciliation with refuse provider.
4. Encourage residents to recycle by providing new recycling receptacles which are larger, covered and without additional cost to the resident.

**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**REFUSE**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Beginning Balance</b>		146,804		43,245	58,236
<b>Revenues</b>					
18-00-311	Property Tax	0	0	0	0
18-00-363	Refuse Charges	643,698	707,750	750,000	840,023
18-00-381	Interest Income	0	1,000	0	0
18-00-389	Miscellaneous Income	649	0	3,500	10,000
18-00-399	Interfund Transfer	0	37,250	0	0
	<b>Total Revenue</b>	644,347	746,000	753,500	850,023
<b>Expense</b>					
18-00-551	Postage	1,221	1,500	1,800	2,000
18-00-573	Refuse Disposal	746,685	745,000	736,709	791,650
	<b>Total Expense</b>	747,906	746,500	738,509	793,650
	<b>Difference</b>	(103,559)	(500)	14,991	56,373
	<b>Ending Balance</b>	43,245		58,236	114,609



**VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012**

**INSURANCE RESERVE FUND**

**Description**

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

**Goals and Objectives**

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

**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**INSURANCE FUND**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Beginning Balance</b>		61,310		182,738	329,978
<b>Revenues</b>					
28-00-311	Property Tax	315,447	310,000	321,420	331,420
28-00-381	Interest Revenue	0	0	0	0
	<b>Total Revenue</b>	315,447	310,000	321,420	331,420
<b>Expense</b>					
28-00-591	Liability Insurance	194,019	145,150	174,180	175,618
	<b>Total Expense</b>	194,019	145,150	174,180	175,618
	<b>Difference</b>	121,428	164,850	147,240	155,802
	<b>Ending Balance</b>	182,738		329,978	485,780

**VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012**

**FIRE FUND**

**Description**

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

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

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

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

**Goals and Objectives**

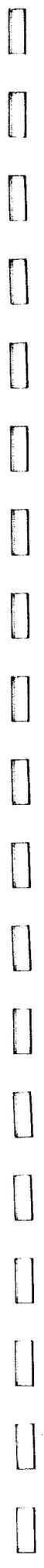
1. The department will provide all its members with state mandated training in the areas of both EMS and fire.
2. The department will maintain, repair and/or replace its equipment in an orderly manner to insure the safety of all operators and riders.
3. The Fox Lake Fire Department will work with all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



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**FIRE & RESCUE**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Beginning Balance</b>		7,823		(1,274)	(10,214)
<b>Revenue</b>					
30-00-311	Property Tax	1,126,081	1,138,000	1,174,253	1,165,597
30-00-312.11	Protection District	-	-	-	-
30-00-337	Inspection Fees	18,988	15,000	6,000	10,000
30-00-348	Federal Grant	-	-	-	-
30-00-366	Transport Fees	-	-	-	-
30-00-381	Interest	-	-	-	-
30-00-382	Foreign Fire Insurance	10,602	10,600	10,770	11,581
30-00-389	Misc Income	596	500	4,400	4,000
30-00-392	Sale of Fixed Assets	1,481	1,000	8,000	1,000
30-00-399	Internal Transfer	70,000	27,000	-	-
	<b>Total Revenue</b>	<b>1,227,748</b>	<b>1,192,100</b>	<b>1,203,423</b>	<b>1,192,178</b>
	<b>Expense</b>	<b>1,236,845</b>	<b>1,216,617</b>	<b>1,212,363</b>	<b>1,165,779</b>
	<b>Difference</b>	<b>(9,097)</b>	<b>(24,517)</b>	<b>(8,940)</b>	<b>26,399</b>
	<b>Ending Balance</b>	<b>(1,274)</b>		<b>(10,214)</b>	<b>16,185</b>



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**FIRE & RESCUE**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>PERSONNEL</b>					
30-00-422	Salary Part Time	68,445	66,163	65,600	-
30-00-451	Health Insurance	4,035	12,207	14,592	-
30-00-452	Life Insurance	-	120	-	-
30-00-453	Unemployment	215	127	100	-
30-00-471	Uniform Allowance	6,478	-	-	-
30-00-473	Employee Medical	-	-	-	-
30-00-474	Employee Appreciation	-	-	-	-
	<b>Total Personnel</b>	<b>79,173</b>	<b>78,617</b>	<b>80,292</b>	<b>0</b>
<b>CONTRACTUAL</b>					
30-00-511	Maintenance Services Building	341	-	625	-
30-00-512	Maintenance Services Equipment	-	-	100	-
30-00-512.1	Technology	1,223	-	-	-
30-00-513	Maintenance Services Vehicle	-	-	-	-
30-00-513.1	Maintenance Services Vehicle	5,206	-	-	-
30-00-533	Legal	2,139	-	2,000	-
30-00-548	Other Professional Services	3,656	-	500	-
30-00-549	Fire Protection District	1,128,846	1,138,000	1,128,846	1,145,779
30-00-551	Postage	22	-	-	-
30-00-552	Telephone/Communications	963	-	-	-
30-00-553	Publishing	49	-	-	-
30-00-561	Dues	-	-	-	-
30-00-562	Travel Expense	-	-	-	-
30-00-563	Training	-	-	-	-
30-00-571	Utilities	2,308	-	-	-
	<b>Total Contractual</b>	<b>1,144,753</b>	<b>1,138,000</b>	<b>1,132,071</b>	<b>1,145,779</b>
<b>COMMODITIES</b>					
30-00-611	Maintenance Supplies-Stations	106	-	-	-
30-00-612	Maintenance Supplies-Equipment	977	-	-	-
30-00-614	Dive Gear/Water Rescue	-	-	-	-
30-00-651	Office Supplies	85	-	-	-
30-00-652	Operating Supplies	112	-	-	-
30-00-655	Automotive Fuel/ Oil	10,081	-	-	-
30-00-657	General Supplies	642	-	-	-
30-00-911	Community Relations	100	-	-	-
	<b>Total Commodities</b>	<b>12,103</b>	<b>-</b>	<b>-</b>	<b>0</b>



<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>CAPITAL</b>					
30-00-820	Capital Outlay Building	816	-	-	20,000
30-00-830	Capital Outlay Equipment	-	-	-	-
30-00-840	Capital Outlay - Vehicle	-	-	-	0
30-00-999	Interfund Transfer	-	-	-	-
	<b>Total Capital</b>	<b>816</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>FINANCING</b>					
30-00-720	Interest Expense	-	-	-	-
	<b>Total Department</b>	<b>1,236,845</b>	<b>1,216,617</b>	<b>1,212,363</b>	<b>1,165,779</b>

VILLAGE OF FOX LAKE  
ANNUAL OOPERATING BUDGET  
FY 2011-2012

**COMMUTER PARKING FUND**

**Description**

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

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

**Goal and Objectives**

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

**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**COMMUTER PARKING**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Beginning Balance</b>		134,952		213,302	144,031
<b>Revenues</b>					
50-00-367	Parking Fees	160,057	145,000	148,500	142,200
50-00-381	Interest Income	84			
50-00-389	Miscellaneous Income	707	-	100	100
	<b>Total Revenue</b>	160,848	145,000	148,600	142,300
<b>Expense</b>					
<b>Personnel</b>					
50-00-421	Full Time Salaries	3,317	6,131	2,375	6,315
50-00-422	Part-Time Salaries	7,512			
50-00-453	Unemployment	89	17	11	56
50-00-461	FICA	888	469	161	469
50-00-464	Pension	335	653	218	698
50-00-474	Employee Appreciation			-	
50-00-471	Uniform Allowance	222	-	-	
	<b>Total Personnel</b>	12,363	7,270	2,765	7,539
<b>Contractual</b>					
50-00-512	Maintenance Service Equipment	-	2,500	527	10,500
50-00-513.1	Maintenance Service-Vehicle-MP	4,324	-	-	-
50-00-516	Maintenance Service - Snow Removal	5,735	14,000	17,000	14,000
50-00-517	Maintenance Services - Grounds	7,238	20,000	11,500	20,000
50-00-531	Accounting Service	2,392	2,000	2,732	6,800
50-00-533	Legal Service	1,001	-	1,637	1,600
50-00-548	Other Professional Service	6,767	4,500	12,000	1,957
50-00-551	Postage	493	1,200	317	1,400
50-00-554	Printing	2,969	3,200	4,059	3,500
50-00-571	Utilities	4,929	5,000	5,709	7,500
50-00-591	Insurance	18,601	21,850	20,100	17,217
	<b>Total Contractual</b>	54,449	74,250	75,581	84,474
<b>Commodities</b>					
50-00-651	Office Supplies	15	250	-	300
50-00-652	Operating Supplies	238	3,000	6,850	4,000
50-00-655	Automotive Fuel/ Oil	583	-	150	
	<b>Total Commodities</b>	836	3,250	7,000	4,300
<b>Capital Outlay</b>					
50-00-800	Capital Outlay	-	10,000	35,000	20,000
	<b>Capital Outlay</b>	-	10,000	35,000	20,000
50-00-928	Administrative Expense	14,850	21,000	97,525	100,000
	<b>Total Department</b>	82,498	115,770	217,871	216,313
	<b>Difference</b>	78,350	29,230	(69,271)	(74,013)
	<b>Ending Balance</b>	213,302	29,230	144,031	70,018



VILLAGE OF FOX LAKE  
ANNUAL OOPERATING BUDGET  
FY 2011-2012

**COMMUTER PARKING FUND**

**Description**

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**Goal and Objectives**

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

VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012

WATER AND SEWER DEPARTMENT

**Description**

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

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

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

Well #4 was drilled in 1987 and put into service in 1988. Not unlike Well #2, Iron Removal Filters were required to reduce the treated water's iron concentration to an acceptable level.

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

In spring of 2004 a new Well #5 was put into service and required an Iron Removal Filter.

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

Water from Well#1 is pumped and blended with filtered water from Well #2. Polyphosphates are added for corrosion control, followed by the addition of fluorine to help control tooth decay, chlorine is then added for disinfection. Water from Wells #4 and #5 is pumped and filtered for iron, polyphosphates are added for corrosion, followed by the addition of fluorine and chlorine.

## **Capital Projects (South System)**

1. Upgrade pumps at Menards Lift.
2. Install new pumps, slide rails and controls at Hilltop Lift.
3. Install new pumps, slide rails and controls at Eagle Point Lift.
4. South Lake and South Maple Water Main Loop

## **Goals and Objectives**

### Major Capital Outlay Projects:

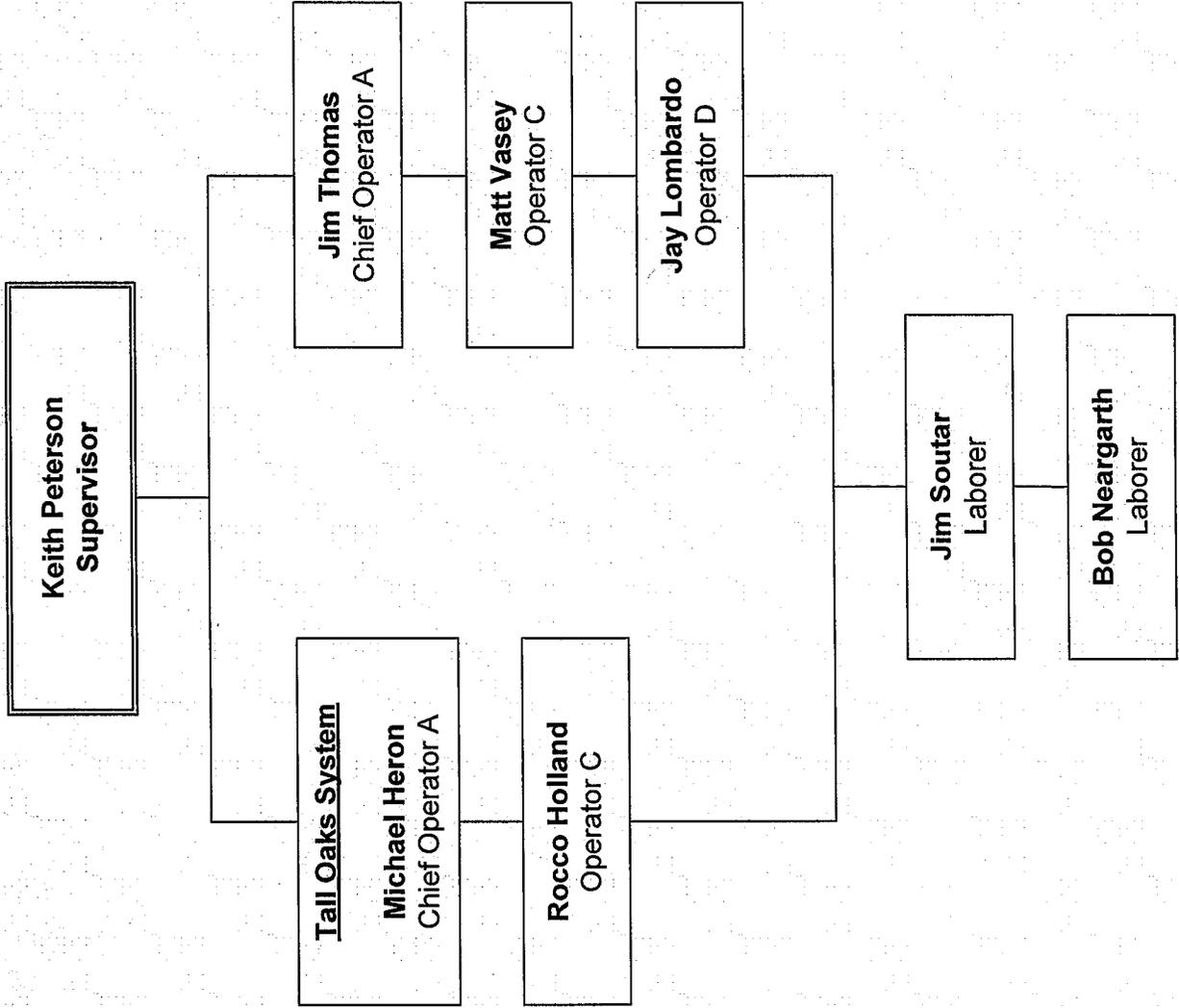
- Grass Lake Road/West Shore Drive Water Main Loop
- Gino's Way to Clarendon Court Water Main Loop
- Tall Oaks Well #2 pumping pressure rehab
- Eagle Point and Hilltop Lift Station/Pump Replacement
- South Lake and South Maple Water Main Loop

### Daily In-house Goals:

- In 2011-2012 we have scheduled the cleaning of all Sanitary Sewers in the Tall Oaks system. We also have scheduled sanitary sewers along the waterfront for their first cleaning since their installation in 1959; about 20,000 feet in all.
- Both water systems are flushed twice, once in April and once in October. This cleans the distribution system of sediment and debris; our goal is to have zero water quality (Red Water) complaints. We also operate all Fire Hydrants at these times building a biannual repair and replacement list.
- All main line valve to be exercised in our annual valve exercise program.
- Approximately 150 to 200 meter to be changed out. This is performed annually to keep all of our customer's meters registering accurately, improving our billing and water accountability. As of April the water systems are 99 percent auto read type meters.
- The Department has targeted two section of the South System in search of water loss. At present we have a water loss over 20 percent in the South System. With our meter change-outs improved billing practices and ongoing investigation into suspected locations of water loss; we hope to lower our loss to 10 percent in 2011-2012.
- Install new water main on S Lake and S Maple, looping to the existing water main on S Lake and Spruce.

Our goal is to add customers to this water main and the water mains on Elm, Hickory and Manor. We hope to use the Tap-on charges to set up a yearly program of adding new water main on one or two streets per year. We then use those tap-on charges the next year to install more water mains.

# Village of Fox Lake Organizational Chart - 2011



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**WATER REVENUES**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Beginning Balance</b>		2,981,745		3,135,108	3,087,517
<b>Revenue</b>					
51-00-347	State Grants	-	-	-	-
51-00-361	Sale of Water/Sewer Charges	2,320,847	2,750,000	2,750,000	2,700,000
51-00-364	Tap-On-Fees	345,838	299,441	50,000	80,500
51-00-365	Meter Sales	5,609	7,500	1,500	4,500
51-00-367	Inspection Fees	-	2,000	1,000	1,650
51-00-368	Remedial Waste	54,576	70,000	72,500	50,000
51-00-381	Interest Income	9,045	7,000	13,000	8,500
51-00-389	Misc Income	15,051	5,000	7,000	5,000
51-00-392	Sale of Assets	-	1,500	2,500	1,500
	Loan	-	-	-	-
	<b>Total Revenue</b>	<b>2,750,966</b>	<b>3,142,441</b>	<b>2,897,500</b>	<b>2,851,650</b>
	<b>South System Expenses</b>	<b>1,482,896</b>	<b>2,637,577</b>	<b>2,188,648</b>	<b>2,666,481</b>
	<b>Leisure Tech Expenses</b>	<b>1,114,708</b>	<b>1,519,181</b>	<b>756,443</b>	<b>1,833,941</b>
	<b>Total Expenses</b>	<b>2,597,604</b>	<b>4,156,758</b>	<b>2,945,091</b>	<b>4,500,422</b>
	<b>Difference</b>	<b>153,363</b>	<b>(1,014,317)</b>	<b>(47,591)</b>	<b>(1,648,772)</b>
	<b>Ending Balance</b>	<b>3,135,108</b>		<b>3,087,517</b>	<b>1,438,744</b>

**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**WATER & SEWER**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>PERSONNEL</b>					
51-00-420	Salary Part Time	5,428	8,000	9,109	-
51-00-421	Salary Full-time	280,209	363,033	270,000	343,978
51-00-422	Overtime Pay	12,061	13,000	12,000	13,000
51-00-451	Health Insurance	38,931	88,476	65,000	110,407
51-00-452	Life Insurance	320	420	375	480
51-00-453	Unemployment Insurance	1,007	1,335	1,000	4,989
51-00-456	EAP Program	108	260	100	260
51-00-461	Medicare/Social Security	22,825	29,378	25,000	27,309
51-00-464	IMRF	26,155	40,073	27,500	40,660
51-00-471	Uniform Allowance	1,754	3,800	2,200	3,500
51-00-473	Physicals/Shots	110	250	-	250
51-00-474	Employee Appreciation	0	0	0	0
	<b>Total Personnel</b>	<b>388,908</b>	<b>548,025</b>	<b>412,284</b>	<b>544,832</b>
<b>CONTRACTUAL</b>					
51-00-511	Maintenance Service Building	2,916	4,500	2,500	4,500
51-00-512	Maintenance Service Equipment	44,312	12,500	40,000	12,500
51-00-512.1	Technology	5,148	4,500	4,000	3,750
51-00-513	Maintenance Service Vehicles	5,235	-	-	-
51-00-513.1	Maintenance Service Vehicles-MP	14,492	36,000	22,000	26,460
51-00-515	Maintenance Service Utility System	185,466	225,000	125,000	211,000
51-00-529	Maintenance Other	-	-	-	-
51-00-531	Accounting Services	8,629	4,000	6,500	33,450
51-00-532	Engineering	71,126	60,000	65,000	85,000
51-00-533	Legal Services	18,906	12,000	10,000	20,000
51-00-538	Outside Lab Testing	15,206	13,220	13,000	13,220
51-00-539	J.U.L.I.E.	1,110	2,000	1,500	2,000
51-00-548	Professional Service	45,504	21,338	40,000	26,338
51-00-551	Postage	11,911	14,000	12,000	14,000
51-00-552	Telephone	9,501	13,000	13,000	13,000
51-00-553	Publishing	2,948	5,000	5,000	5,000
51-00-554	Printing	3,937	5,000	3,000	4,000
51-00-561	Dues & Subscriptions	-	200	200	250
51-00-562	Travel Expenses	16	100	100	100
51-00-563	Training & Safety	498	1,000	1,000	1,000
51-00-564	Tuition Reimbursement	-	100	300	500
51-00-571	Utilities	77,732	75,000	85,000	85,000
51-00-591	Insurance	61,198	60,400	60,000	55,096
51-00-593	Rentals	75	500	1,000	500
51-00-595	Taxes	-	-	-	-
51-00-599	Contractual Services	92	800	2,000	9,550
	<b>Total Contractual</b>	<b>585,958</b>	<b>570,158</b>	<b>512,100</b>	<b>626,214</b>

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>COMMODITIES</b>					
51-00-611	Maintenance Supplies Buildings & Ground	33,850	24,250	26,000	37,250
51-00-612	Maintenance Supplies Equipment	2,365	5,000	6,400	6,000
51-00-613	Maintenance Supplies Vehicles	227	100	90	100
51-00-615	Lab Supplies	4,920	3,420	4,000	4,200
51-00-618	Maintenance - Lab Supplies	94	-	-	-
51-00-619	Water Meters & Meter Supplies	28,860	45,000	35,000	45,000
51-00-619.1	Watermeters & Meter Supplies (New Const)	-	-	-	-
51-00-620	Fire Hydrants & Valves	16,064	15,000	14,000	15,000
51-00-629	Maintenance Supplies Other	11,970	20,000	15,000	20,000
51-00-651	Office Supplies	1,153	3,050	2,500	2,750
51-00-652	Operating Supplies	2,337	3,300	2,000	3,300
51-00-653	Small Tools/Safety Equipment	1,616	5,000	5,000	5,000
51-00-655	Vehicle Fuel/ Oil	9,889	10,000	14,500	21,645
51-00-656	Treatment Chemicals	11,290	15,000	14,000	15,000
51-00-720	Interest Expense	225,756	216,574	216,574	205,481
51-00-730	Fiscal Agent	1,559	2,000	2,000	2,000
	<b>Total Commodities</b>	<b>351,950</b>	<b>367,694</b>	<b>357,064</b>	<b>382,726</b>
<b>CAPITAL</b>					
51-00-810	Capital Outlay	33	23,000	23,000	24,200
51-00-820	Capital Outlay Building	-	-	-	-
51-00-840	Capital Outlay Vehicle	34,008	17,000	17,000	20,000
51-00-890	Capital Outlay Other	37,889	694,700	450,000	636,509
	<b>Total Capital</b>	<b>71,930</b>	<b>734,700</b>	<b>490,000</b>	<b>680,709</b>
51-00-928	Administrative Expense	84,150	112,000	112,200	112,000
<b>Other Financial Uses</b>					
51-00-710	Principal Payment	-	305,000	305,000	320,000
		<b>0</b>	<b>305,000</b>	<b>305,000</b>	<b>320,000</b>
	<b>Total Department</b>	<b>1,482,896</b>	<b>2,637,577</b>	<b>2,188,648</b>	<b>2,666,481</b>

**Projects for 2011-2012**

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

**Department Goals**

- Locate and Exercise all Mainline Valves.
- Jet clean all Sanitary Sewers
- Flush distribution system
- Locate and document b-boxes on Department Cad Map and Database

**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**LEISURE TECH**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>PERSONNEL</b>					
51-10-420	Salary Part Time	-	-	-	-
51-10-421	Salary Full-time	112,378	106,146	120,000	115,459
51-10-422	Overtime Pay	9,621	9,000	11,000	10,000
51-10-451	Health Insurance	27,855	30,553	26,000	33,914
51-10-452	Life Insurance	120	120	120	120
51-10-453	Unemployment Insurance	338	338	338	1,121
51-10-456	Compsych	54	60	60	60
51-10-461	Medicare/Social Security	8,554	8,809	9,000	9,598
51-10-464	Pension	10,071	11,849	12,000	14,290
51-10-471	Uniform Allowance	1,239	1,500	1,000	1,100
51-10-473	Shots	38	-	-	-
	<b>Total Personnel</b>	<b>170,268</b>	<b>168,375</b>	<b>179,518</b>	<b>185,661</b>
<b>CONTRACTUAL</b>					
51-10-511	Maint Service Building	4	500	-	500
51-10-512	Maint Serv Equipment	5,305	6,000	5,000	6,000
51-10-512.1	Technology	3,988	3,000	1,000	3,250
51-10-513	Maint. Service Vehicle	-	-	-	-
51-10-513.1	Motor Pool Maint. Serv Vehicle	6,749	5,200	6,000	6,500
51-10-515	Maint.Serv Sewer & Water Syste	10,590	15,000	17,000	60,000
51-10-516	Maint. Service - Other	-	-	-	-
51-10-531	Accounting	1,665	1,500	1,400	6,800
51-10-532	Engineering	124,037	55,000	80,000	95,000
51-10-533	Legal	6,483	4,500	9,000	20,000
51-10-538	Outside Lab Testing	5,781	6,500	6,200	6,600
51-10-539	JULIE	817	1,000	1,000	1,200
51-10-548	Professional Service	8,977	17,000	16,000	15,772
51-10-551	Postage	3,217	3,700	4,250	4,300
51-10-552	Telephone Service	3,063	4,750	4,500	4,750
51-10-553	Publishing	2,816	2,000	5,000	5,000
51-10-554	Printing	1,493	2,000	2,000	2,000
51-10-561	Dues & Subscriptions	-	150	100	150
51-10-562	Travel Expenses	14	100	50	100
51-10-563	Training & Safety	343	1,000	1,000	1,000
51-10-564	Tuition Reimbursement	-	-	-	-
51-10-571	Utilities	64,544	60,000	65,000	65,000
51-10-593	Rentals	-	500	500	500
51-10-599	Contractual Service	1,777	3,500	3,000	3,500
	<b>Total Contractual</b>	<b>251,663</b>	<b>192,900</b>	<b>228,000</b>	<b>307,922</b>

**VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011 – 2012**

**FOX LAKE NORTHWEST REGIONAL WATER RECLAMATION FACILITY**

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

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

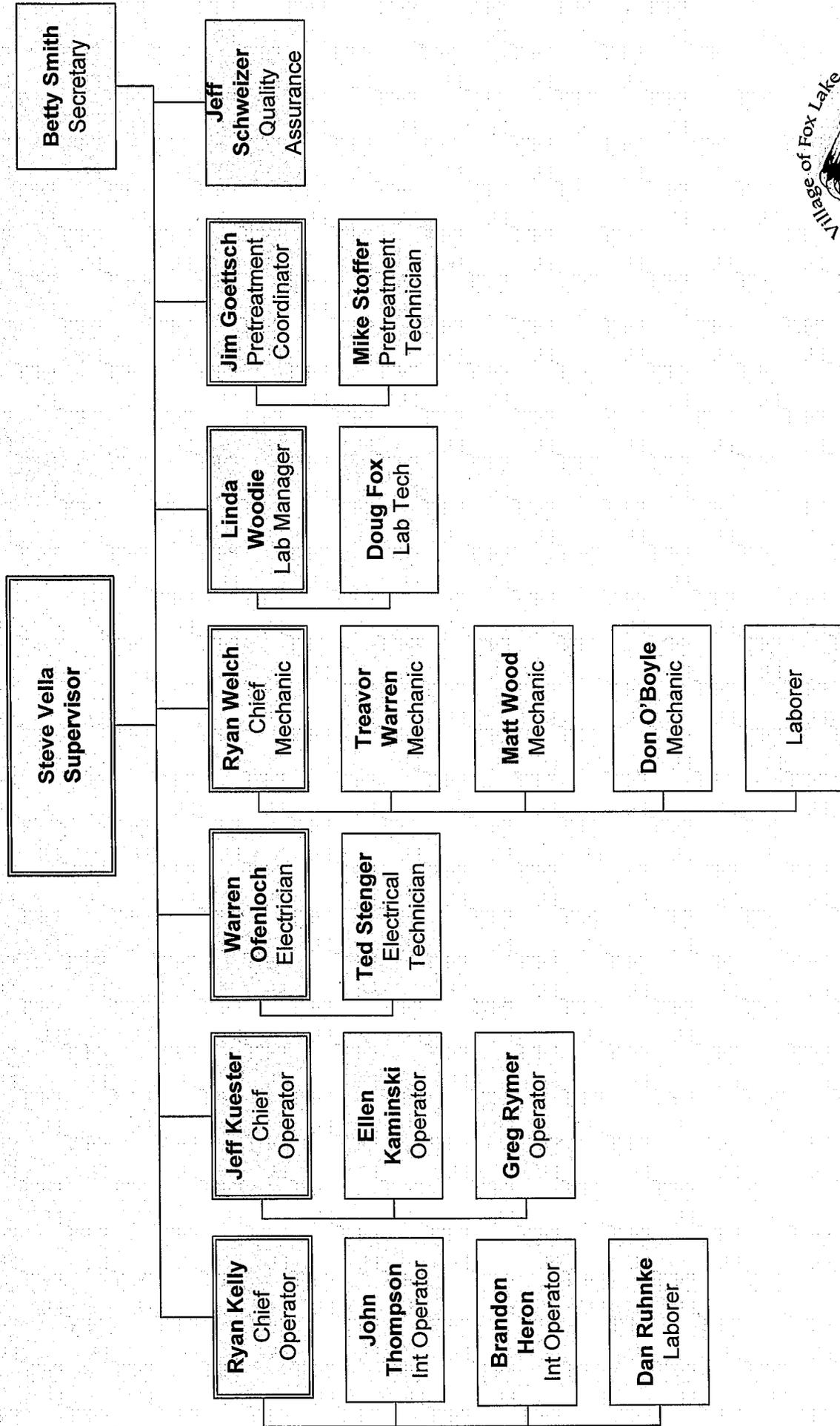
Fiscal Year 2011–2012 Budget includes \$10,075,000.00 for Phase II expansion construction. Completed, Phase I replaced equipment most in need of repair which was at the end of its useful life. Projects included a Secondary Clarifier, replacement of Sand Filters with Rotating Disc Filters, replacement of Climbing Rake Bar Screens with Perforated Screens, and additional Grit Removal.

Funding by reserves and a grant Phase II includes the conversion of the biological treatment process and the expansion of the solids treatment facilities. Driven by capacity and regulatory demands "Phase II A" will consist of pump station improvements, primary clarifier improvements, the conversion of the aeration basins from a single-stage nitrification system to a Modified Ludzak-Ettinger (MLE) system, blowers, chemical feed facility. "Phase II B" will be digester improvements and addition. A component of the solids handling project is a cogeneration system to recapture energy from process gas to convert it to electricity.

Upon completion the facility will be expanded from 9.0 mgd, design maximum 22.5 mgd to 12 mgd, design maximum of 30 mgd. Phase II Expansion is expected to take two years to complete extending over into 2012/2013-budget year. The engineers estimate of the entire expansion (Phase I and Phase II A&B) is \$19,600,000.00 funded through connection fees.

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

# Village of Fox Lake Organizational Chart - 2011



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**NORTHWEST REGION**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Beginning Balance</b>		21,019,818		16,288,911	15,345,876
<b>Revenues</b>					
52-00-353	Sewer Surcharges	20,044	0	12,000	10,000
52-00-354	Fines	22,121	20,000	20,000	20,000
52-00-362	Local Sewer Charges	767,510	770,000	751,000	770,000
52-00-364	Tap on Fees	645,275	900,000	545,000	500,000
52-00-367	County Sewer	4,080,863	4,000,000	4,158,000	4,158,000
52-00-368	Remedial Waste	53,196	50,500	62,500	50,000
52-00-381	Interest Income	251,412	70,000	584,000	600,000
52-00-389	Miscellaneous Income	4,706	2,000	10,000	3,000
52-00-392	Sale of Fixed Assets	6,376	-	2,500	2,000
	<b>Total Revenue</b>	5,851,503	5,812,500	6,133,000	6,103,000
<b>Expense</b>					
	NORTHWEST REGION	10,391,438	12,105,838	6,666,480	15,501,761
	NW-PRETREATMENT	190,972	212,134	159,555	209,846
	<b>Total Expense</b>	10,582,410	12,317,972	6,826,035	15,711,607
<b>Other Finance Uses</b>					
52-00-710	Bond Payment	-	0	0	-
52-00-750	Host Fee	-	250,000	250,000	207,996
		-	250,000	250,000	207,996
	<b>Difference</b>	(4,730,907)	(6,755,472)	(943,035)	(9,816,603)
	<b>Ending Balance</b>	16,288,911		15,345,876	5,529,273

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

**NORTHWEST REGION**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>PERSONNEL</b>					
52-00-420	Full Time	929,801	1,031,102	928,628	985,380
52-00-421	Part Time	3,082	0	0	0
52-00-423	Overtime	30,796	35,000	19,618	35,000
52-00-451	Health Insurance	135,674	194,009	156,200	178,732
52-00-452	Life Insurance	1,070	1,140	1,110	1,060
52-00-453	Unemployment	3,142	3,363	22	3,194
52-00-456	Compsych	432	500	500	500
52-00-461	Medicare/Social Security	71,701	81,557	68,200	78,059
52-00-464	Pension	84,015	113,611	91,700	108,738
52-00-471	Uniform Allowance	9,332	16,268	15,000	15,615
52-00-473	Physical/ Shots	0	520	110	520
52-00-474	Employee Appreciation	43	300	250	300
	<b>Total Personnel</b>	<b>1,269,088</b>	<b>1,477,370</b>	<b>1,281,338</b>	<b>1,407,119</b>
<b>CONTRACTUAL</b>					
52-00-511	Maintenance Service-Building	70,050	133,050	83,000	81,700
52-00-512	Maintenance - Equipment	130,629	193,250	150,000	204,500
52-00-512.1	Technology	4,483	12,220	7,000	10,025
52-00-513.1	Maintenance - Vehicles-MP	8,411	15,000	5,000	15,000
52-00-531	Accounting Services	10,294	-	7,050	33,450
52-00-532	Engineering Service	46,201	50,000	50,000	125,000
52-00-533	Legal Services	36,448	35,000	74,000	100,000
52-00-538	Outside Lab Testing	9,576	11,500	11,000	13,300
52-00-548	Other Professional Service	87,923	71,463	70,000	68,924
52-00-551	Postage	17,155	10,500	10,400	14,650
52-00-552	Telephone	12,536	14,400	13,500	12,840
52-00-553	Publishing	1,034	1,200	750	500
52-00-554	Printing	6,615	8,965	8,000	8,040
52-00-561	Dues	5,580	6,765	8,000	6,090
52-00-562	Travel Expenses	279	1,780	1,200	1,800
52-00-563	Training	1,466	5,690	5,700	3,890
52-00-564	Tuition Reimbursement	410	500	500	500
52-00-571	Utilities	731,572	710,000	800,000	738,600
52-00-573	Garbage Disposal	4,507	3,000	7,080	9,280
52-00-578	Sludge Removal	94,220	110,000	88,000	90,000
52-00-591	Insurance	109,187	133,200	79,000	96,417
52-00-593	Rental	450	2,700	1,200	2,700
	<b>Total Contractual</b>	<b>1,389,026</b>	<b>1,530,183</b>	<b>1,480,380</b>	<b>1,637,206</b>

## BUDGET SUMMARY

### NORTHWEST REGION

Account Number	Description	Actual 2009-2010	Budget 2010-2011	Year End Projected 2010-2011	Proposed 2011-2012
<b>COMMODITIES</b>					
52-00-611	Maintenance Supplies Buildings	99,692	80,065	78,000	211,620
52-00-612	Maintenance Supplies Equipment	28,388	33,000	25,000	36,700
52-00-613	Maintenance Supplies Vehicles	1,123	2,620	2,627	1,800
52-00-618	Maintenance Supplies Lab	22,689	25,000	20,000	25,500
52-00-650	Safety	5,373	12,250	11,500	12,350
52-00-651	Office Supplies	2,175	5,500	4,100	4,925
52-00-652	Operating Supplies	13,767	14,700	8,000	15,150
52-00-653	Small Tools	3,090	17,350	12,500	10,350
52-00-654	Janitorial Supplies	5,708	4,700	4,500	4,900
52-00-655	Fuel	12,784	15,500	11,000	23,150
52-00-656	Chemicals	227,402	272,600	220,000	249,750
	<b>Total Commodities</b>	422,191	483,285	397,227	596,195
<b>CAPITAL</b>					
52-00-820	Cap Outlay-Buildings	6,397,689	8,235,000	3,157,826	11,325,000
52-00-830	Equipment	564,020	80,000	49,709	10,400
52-00-840	Vehicles	124,424	-	-	140,000
	<b>Total Capital</b>	7,086,133	8,315,000	3,207,535	11,475,400
52-00-928	Administrative Expense	225,000	300,000	300,000	300,000
		225,000	300,000	300,000	300,000
	<b>Department Total</b>	10,391,438	12,105,838	6,666,480	15,415,920

VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012

NORTHWEST REGIONAL WATER RECLAMATION FACILITY

**Description**

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

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

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Funding by reserves and a grant, Phase II includes the conversion of the biological treatment process and the expansion of the solids treatment facilities. Driven by capacity and regulatory demands "Phase II A" will consist of pump station improvements, primary clarifier improvements, the conversion of the aeration basis from a single-stage nitrification system to a Modified Ludzak-Etinger (MLE) system, blowers, chemical feed facility. "Phase II B" will be digester improvements and addition. A component of the solids handling project is a cogeneration system to recapture energy from process gas to convert it to electricity.

Upon completion the facility will be expanded from 9.0 mgd, design maximum 22.5 mgd to 12 mgd, design maximum of 30 mgd. Phase II Expansion is expected to take two years to complete extending over into 2012/2013-budget year. The engineers estimate of the entire expansion (Phase I and Phase II A&B) is \$19,600,000.00 funded through connection fees.

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

**Goals and Objectives**

1. Prevent interference, upset or the pass-through of pollutants which may cause a violation of the NPDES permit.
2. Annually inspect and monitor significant industrial users (SIU) and evaluate sludge loading and spill potentials.
3. Review self-monitoring results and IU reports to determine compliance and require appropriate corrective actions specific to non-compliance.
4. Update industrial users (IU) inventory to ensure that all SIU's have been properly identified and categorized.
5. Perform required sludge monitoring and maintain results to demonstrate compliant surface disposal.
6. Perform necessary air monitoring and manage existing control systems to minimize odors associated with the collection system and sludge hauling.
7. Maintain an adequate revenue structure for continued operation of the Pretreatment Program per section condition 8A1g. of the NPDES permit.



**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**NW-PRETREATMENT**

<u>Account</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Personnel</b>				
52-10-420 Full-time	104,799	100,478	75,500	100,616
52-10-423 Overtime	486	1,000	400	1,000
52-10-451 Health Insurance	15,263	20,998	20,000	20,998
52-10-461 Social Security/Medicare	8,286	7,763	6,400	7,774
52-10-464 IMRF	9,769	14,629	8,630	14,649
52-10-453 Unemployment	338	338	-	338
52-10-452 Life Insurance	120	120	1,000	120
52-10-471 Uniform Allowance	1,551	1,473	2,000	1,482
52-10-473 Physical/Shots	-	235	75	235
<b>Total Personnel</b>	<b>140,612</b>	<b>147,034</b>	<b>114,005</b>	<b>147,211</b>
<b>Contractual</b>				
52-10-512.1 Technology	657	2,110	2,000	1,510
52-10-513.1 Maintenance VehiclesMP	3,474	2,000	2,400	2,400
52-10-532 Engineering	-	1,000	-	1,000
52-10-533 Legal Fees	-	2,000	1,000	2,000
52-10-538 Lab Testing	36,486	39,800	30,000	39,800
52-10-548 Other Professional Services	2,047	6,030	3,400	4,610
52-10-552 Telephone	471	720	600	600
52-10-562 Travel	839	1,150	1,000	1,150
52-10-563 Training	1,078	1,950	1,500	1,950
<b>Total Contractual</b>	<b>45,052</b>	<b>56,760</b>	<b>41,900</b>	<b>55,020</b>
<b>Commodities</b>				
52-10-650 Safety	219	2,240	750	1,240
52-10-651 Office Supplies	266	800	400	800
52-10-652 Operating Supplies	4,073	4,300	2,000	4,300
52-10-655 Fuel	750	1,000	500	1,275
<b>Total Commodities</b>	<b>5,308</b>	<b>8,340</b>	<b>3,650</b>	<b>7,615</b>
<b>Capital</b>				
52-10-830 Equipment	-	-	-	-
52-10-840 Vehicles	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Department</b>	<b>190,972</b>	<b>212,134</b>	<b>159,555</b>	<b>209,846</b>



**VILLAGE OF FOX LAKE  
ANNUAL OPERATING BUDGET  
FY 2011-2012**

**TIF FUND**

**Description**

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

**Goals and Objectives**

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

**VILLAGE OF FOX LAKE  
FY 2011-2012  
BUDGET SUMMARY**

**TIF DISTRICT**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Year End Projected 2010-2011</u>	<u>Proposed 2011-2012</u>
<b>Beginning Balance</b>		52,648		88,629	124,438
<b>Revenues</b>					
12-00-311	Property Taxes	41,285	41,500	39,909	35,000
12-00-381	Interest Income	13	0	0	200
12-00-399	Interfund Transfer	0	0	0	0
<b>Total Revenue</b>		41,298	41,500	39,909	35,200
<b>Expense</b>					
<b>Personal</b>					
12-00-422	Part-Time Salaries	0	0	0	0
12-00-424	Salaries-Supervisors	0	0	0	0
<b>Total Personal</b>		0	0	0	0
<b>Contractual</b>					
12-00-548	Other Professional Service	5,317	0	4,100	10,000
<b>Total Contractual</b>		5,317	0	4,100	10,000
<b>Commodities</b>					
12-00-611	Maintenance & Supplies-B	0	0	0	0
<b>Total Commodities</b>		0	0	0	0
<b>Total Expense</b>		5,317	0	4,100	10,000
<b>Difference</b>		35,981	41,500	35,809	25,200
<b>Ending Balance</b>		88,629		124,438	149,638

*Village of Fox Lake  
Financial Policies*

**CAPITAL BUDGET POLICY**

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

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

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

**CASH MANAGEMENT**

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

**COLLECTION**

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

## **DEBT MANAGEMENT**

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

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

## **ENTERPRISE FUNDS**

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

## **FIXED ASSETS**

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

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

## **FUND BALANCE**

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

## **LEVEL OF SERVICE**

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

## **OPERATING BUDGET**

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

## **PROPERTY TAX**

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

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

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

## **RISK MANAGEMENT AND LOSS CONTROL**

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

## **VEHICLE REPLACEMENTS**

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

## **GLOSSARY**

### **ACCOUNT DESCRIPTION**

The title in each program detail explaining various line items.

### **ACCOUNT FUND STRUCTURE**

Traditional means of categorizing various activities by particular fund.

### **ANNUAL OPERATING BUDGET**

A budget applicable to a single fiscal year.

### **BUDGET SUMMARIES**

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

### **CAPITAL IMPROVEMENT PROGRAM**

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

### **CAPITAL**

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

### **CAPITAL CONSTRUCTION**

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

### **COMMODITIES**

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

### **CONTINGENCY ACCOUNT**

Amount held in reserve each year for various unforeseen circumstances.

### **CONTRACTURAL SERVICES**

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

### **DEBT SERVICE FUND**

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

## GLOSSARY

### **ENCUMBRANCES**

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

### **ENTERPRISE FUND**

The fund established to account for operations (a) that are financed and operated in the manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are Water and Sewer fund, Commuter Parking fund and Northwest Regional Treatment Plant fund.

### **EXPENDITURE**

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

### **EXPENDITURE SUMMARY BY DEPARTMENT**

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

### **FACILITY IMPROVEMENT**

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

### **FEES & CHARGES**

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

### **FINES**

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

### **FUND**

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



## **GLOSSARY**

### **FUND BALANCE**

The fund equity of governmental funds and trust funds.

### **GALLONS OF WATER PUMPED**

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

### **GENERAL FUND**

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

### **GENERAL OBLIGATION BONDS**

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

### **GENERAL GOVERNMENT**

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

### **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

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

### **GOALS AND OBJECTIVES**

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

### **INTEREST INCOME**

Funds earned through investment instruments of compensating balances.

### **INTERNAL SERVICE FUNDS**

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

## **GLOSSARY**

### **INTERFUND TRANSFER**

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

### **LETTER OF TRANSMITTAL**

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

### **LICENSES AND PERMITS**

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

### **OBJECTIVE EXPENDITURE ACCOUNTS**

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

### **OPERATIONAL FUNDS**

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

### **ORGANIZATIONAL CHART**

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

### **PERSONNEL**

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

### **PERSONNEL SUMMARY**

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

### **PROPERTY TAX**

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

### **REVENUE ANALYSIS**

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

## **GLOSSARY**

### **SPECIAL REVENUE FUNDS**

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

### **STATE INCOME TAX**

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

### **STATE SALES TAX**

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

### **SUMMARY OF CAPITAL OUTLAY**

Detail summary of all capital outlay purchases divided by program.

### **SUMMARY OF EXPENDITURES – ALL FUNDS**

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

### **SUMMARY OF EXPENDITURES – OPERATING FUNDS ONLY**

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

### **SUMMARY OF REVENUES**

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

### **TRUST AND AGENCY FUNDS**

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

### **WATER AND SEWER SALES**

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