



VILLAGE OF
FOX LAKE

Fiscal Year 2013-2014

ANNUAL
OPERATING
BUDGET

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Nancy Schuerr, Village Administrator i

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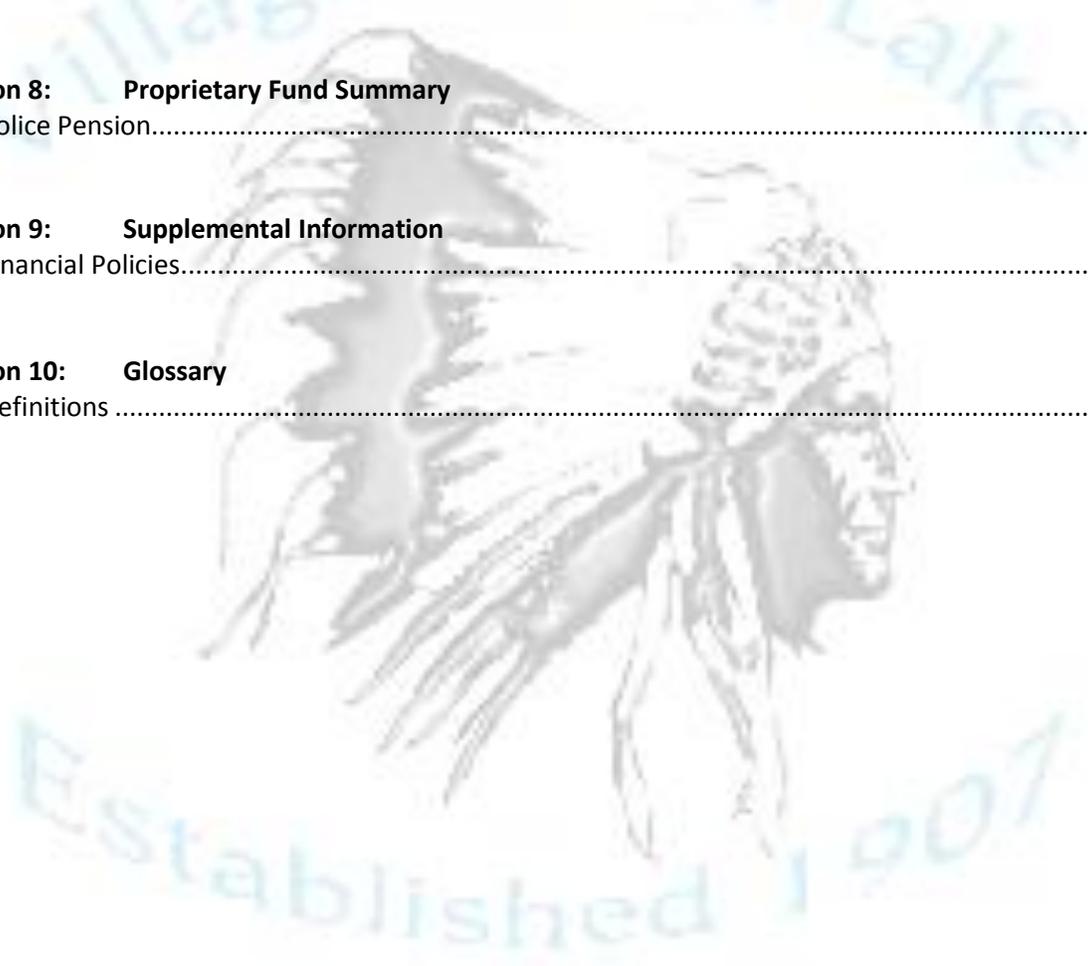
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June 11, 2013

To the Honorable Mayor and Village Board of Trustees,

66 Thillen Drive
Fox Lake, Illinois 60020

Phone: 847-587-2151
Fax: 847-587-2237

www.foxlake.org

Mayor
Donny Schmit

Village Clerk
Niki Warden

Trustees
Bernie Konwent
Jeff Jensen
Ron Stochl
Nancy E. Koske
Greg Murrey

Re: Proposed Amended FY 2013-14 Annual Budget

It is my pleasure to present the proposed amended annual budget for the Village of Fox Lake to its citizens, elected officials, taxpayers and other interested parties for the Fiscal Year ending April 30, 2014. The proposed amended FY 2013-14 annual budget represents a continued commitment to providing quality services and programs to the Village and adhering to the principle of fiscal conservatism and accountability.

VISION STATEMENT: Fox Lake will be recognized as a recreational residential community with a healthy business climate, which maximizes the potential of its resources. It will have a friendly, clean small town character with a sense of community and volunteerism supported by a responsible governing body. It's a good place to call home.

The proposed FY 2013-14 annual budget for the Village of Fox Lake was developed with that vision statement as the guiding principle. The Village has drafted an operating budget that is balanced, maintains essential services to residents and provides opportunities to stimulate the economic climate of the business community.

The annual budget serves as the primary document used to accomplish the policies set forth by the Village Board of Trustees. It is a public document that serves as an excellent communication tool to residents in terms of explaining the goals and objectives as a municipality. It is also one of the first resources that a potential developer, business owner or other community stakeholder refers to when researching information on the community. As such, staff reviewed its format and functionality during the development of this year's budget document. Significant changes and enhancements to the budget document have been incorporated that will improve the understanding and the presentation of this important document. Following criteria established by the GFOA (Government Finance Officers Association), the proposed FY 2013-14 annual budget is presented in a format that is more user-friendly to residents and interested parties. This new format includes an increase in graphs, charts,



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narratives, statistics, financial policies and a snapshot of the community as a whole.

PROFILE

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

The Village operates under a Village President-Trustee form of government. Policy-making and legislative authority are vested in a Board of Trustees, comprised of the Village President or Mayor and six other members, all of whom are elected at-large, for a four-year term. The Village President or Mayor, with the Village Board's approval, appoints a Village Administrator to carry out the policies established by the Village Board and to oversee the day-to-day operations of the Village.

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

The annual budget serves as the foundation for the Village's financial planning and control. Illinois State Statute requires the Village to adopt a budget for the fiscal year that begins May 1 no later than the preceding April 30.

ORGANIZATION GOALS AND OBJECTIVES

The Village of Fox Lake has five (5) strategic objectives that have been previously established to guide the development of the annual budget and to measure the success of the annual budget's performance. These five strategic objectives are as follows.

Economic Development

The Village is looking into the future and exploring business and economic development opportunities. The Village's leaders have taken a progressive approach toward planning for the Village's future. In 2012, a new



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Comprehensive Development Plan was implemented. The new Comprehensive Plan will help shape and guide the type and quality of development opportunities in the Village. Grants from the Chicago Metropolitan Agency for Planning (CMAP) and the Regional Transportation Authority (RTA) have recently been awarded to the Village for improvements to the downtown area and expanding bikeways and greenways. The Village will also be exploring redevelopment opportunities aimed at the downtown such as the Business Façade Improvement Program (BFIP), a comprehensive review of the Village's sign ordinance, stimulating commercial development and enhancing Village property maintenance and code enforcement regulations. In addition, an economic development firm that specializes in this area will be hired to assist the Village with its development goals and objectives.

Customer Service

In order to provide high quality services to residents and business owners, Village staff is continually exploring alternative service delivery methods and examining current service level expectations. For example, in FY 2013-14, staff is planning on creating and issuing a semi-annual Parks and Recreation brochure that will be mailed to all Village residents. This is in addition to the quarterly newsletter that residents currently receive. The Village has also budgeted for an increase in bus transit services through the Pace program. Staff will also be examining public-private partnerships and contracting out certain Village services. Contracting out select Village services and operations is an effective option for reducing costs and improving efficiencies.

Infrastructure

Another strategic objective of the annual budget is continuing to develop and plan for infrastructure improvements, capital purchases, water and sewer facilities, building repairs, vehicle and equipment replacements and technological upgrades. A major emphasis on improving water and sewer infrastructure has been budgeted during FY 2013-14. More than \$1.2 million has been budgeted for water and sewer repairs and rehabilitation, which will replace aging infrastructure. Staff will work to establish a Capital Improvements Fund (CIP) during FY 2013-14, which will be used to fund future infrastructure improvement projects. Along with the creation of a Capital Improvements Fund is developing a 5-year CIP plan for capital projects and identifying dedicated revenue sources to provide funding for those projects. In FY 2012-13, a Street Inventory and Study was completed. This study provides data that rates the condition of all Village roads and will be used to establish a road resurfacing schedule, which will prioritize those roads in the Village that are in urgent need of repair or restructure. These kinds of projects will assist with ensuring the Village regularly reviews, maintains and improves its infrastructure network.



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Fiscal Management

The Village will continue to explore alternate revenue sources, grant funding, comprehensive reviews of Village fees and rates and analyze ongoing operational efficiencies in order increase revenue streams. Included in the proposed FY 2013-14 annual budget is an increase in water and sewer rates. This rate increase is vitally important for the Village to be able to make water and sewer infrastructure improvements, as well as an address increases in operational costs. Another example of a fiscal management initiative that the Village will undertake in FY 2013-14 is a thorough review and update of all financial policies. Industry recommendations and state/federal regulations have significantly changed over the past few years, especially due to the recession. It is necessary that staff review all financial policies and ensure they are aligned with the current fiscal environment. New financial policies may also be implemented after further reviews.

Conservation

The Village of Fox Lake is a well-known resort and recreational community. Centrally located in the "Chain O' Lakes," Fox Lake offers its residents and visitors an environmentally rich lifestyle, focusing on conservation and leisure activities. As such, the Village will continue to promote and elevate its recreational opportunities with a focus on conserving natural resources such as groundwater, wetlands and natural bodies of water that surround the community. Expanding recycling programs and opportunities is an example of this strategic objective that is included in the proposed FY 2013-14 annual budget. A Holiday Lights Recycling Program will be rolled out and marketed to residents. Participation in non-profit agencies that encourage environmental awareness, such as Clean Air Counts will be actively pursued. Ongoing LED replacements in the downtown streetlights will continue. In 2012, the Northwest Regional Water Reclamation Facility received a grant from the University of Illinois for a CO Generator, which helps burn off methane gas produced by the treatment of wastewater. This CO Generator then uses the methane gas to heat the boiler at the facility. Also in 2012, the Village Board began utilizing electronic tablets for agenda materials, which has significantly reduced the amount of paper consumed for Village operations.

CHANGES IN SERVICE LEVEL

The proposed FY 2013-14 annual budget focuses primarily on maintaining current levels of service, with capital investments and special projects specifically targeted in some of the most needed areas. This includes investing in information technology and software, water and sewer infrastructure, road resurfacing and sidewalk repairs and upgrades to Village buildings and facilities.



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ECONOMIC CONDITIONS AND OUTLOOK

The recession of 2008-2009 is reported as officially over; however, its impact is still reverberating throughout municipalities and continues to affect revenue streams, property values, unemployment rates, interest rates and development opportunities.

The Village has endured the economic downturn by remaining vigilant in reducing operational costs. The departments have learned to be mindful of discretionary line items and cognizant of the limited resources that were available. In addition to controlling expenditures, the Village has taken a conservative budget approach to its reliance on state shared revenues. Improving organizational efficiency, becoming innovative with methods of service delivery and limiting capital improvement projects are other factors that have assisted the Village with navigating the economic crisis. Moderate revenue growth combined with strict expenditure management should allow the Village to continue to deliver essential services at their current levels. However, in order to fund future infrastructure improvements, capital expenditures, and major programs or purchases, it will be necessary to seek new revenue sources and analyze current Village fees and rates. Monitoring trends in the private sector and being responsive to changes in the market will also be needed for the Village to withstand any relapse in the economy.

CHANGING PRIORITIES

Prior to the development of the annual budget, the Village must review and analyze the issues and challenges that the community will face in the upcoming year. In FY 2013-14, the Village will face many of the same financial challenges as in recent years. The principle issues and challenges facing the Village of Fox Lake in the development of the proposed FY 2013-14 annual budget were:

- Fiscal sustainability – the ability to provide high quality Village services to the community, while searching for innovative and reliable revenue sources.
- State of Illinois budget crisis – the delay in income tax distribution and the ongoing potential of reductions in state-shared revenues, including income tax, personal property replacement tax, use tax and motor fuel tax.
- Fund balances and unrestricted cash reserves – the ability to continue to grow these financial obligations and meet recommended levels.
- Economic development opportunities – the ability to attract new commercial development, as well as retain current businesses.
- Personnel benefits – the ability to ensure adequate funding for increasing health care costs and pension costs.



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- Infrastructure improvements – the ability to provide funding for improvements to Village streets, water and sewer mains, lift stations, water towers, sanitary sewers, sidewalks and municipal facilities.

BUDGET HIGHLIGHTS

The proposed FY 2013-14 annual budget represents an investment in information technology and software upgrades. This is evident through the planned purchase of a new financial and accounting management package for the Village organization, new vehicle maintenance software, continued upgrades to the Police Department's record management system and financial planning for a Geographic Information System (GIS). These information technology improvements will assist the Village with improving service delivery levels to external and internal customers. It will also enhance the Village's continued commitment to improving transparency and accountability.

Another highlight of the proposed FY 2013-14 annual budget is an emphasis on continued improvements to capital infrastructure, including the annual road resurfacing program, water and sewer infrastructure, regular street maintenance and creation of a sidewalk improvement program. A road resurfacing study and inventory has been completed for all Village roads. Using this information, the Village will be moving forward with mapping out a plan, financially and logistically, to repair or resurface those roads identified as meeting priority criteria from the road inventory.

A significant portion of the Village's capital improvements that are planned for FY 2013-14 is focused on water and sewer infrastructure. Revenue for FY 2013-14 is based on selling 235 million gallons of water with an increase in water and sewer rates that will be effective for water sold during 2013. The increase in rates is necessary to continue to pay for water and sewer infrastructure improvements, which were part of the water and sewer rate study recommendations, as well as an increase in operational costs.

As is the case with all Village finances, the economy is having a significant impact on water and sewer revenue. In the past, connection fees were the Village's primary source of funding for system improvements and capital projects. During the peak years (2003-2007), the Water and Sewer Department generated an average of \$851,305 in connection and other miscellaneous fees. The current average (2010-2012) has declined to \$113,271, an 86.7% decrease. Energy saving appliances, foreclosures, closed businesses, and a tendency to conserve water when rates increase are all contributing factors that are driving down the Village's water sales. Although metered water sales have increased by 6.0% since 2007, the Village's existing water and sewer rates have been



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unable to keep pace with increases in operational expenditures. This phenomenon has put more pressure on the Village to raise rates to provide enough revenue to operate and repair the water and sewer system and the trend is not likely to reverse itself until the economy improves. As the only perpetual source of revenue to the Water and Sewer Fund, there is little the Village can do other than raise rates to ensure sufficient operating revenue.

It is important to highlight changes in personnel in the proposed FY 2013-14 budget. The total authorized staff level for the Village will increase by 5.25 full-time employees. This increase is attributed to one (1) new Telecommunicator, a reinstatement of one (1) Police Officer after injury, one (1) new Intermediate Water/Sewer Operator, one (1) new Laborer, promotion of a part-time Telecommunicator to full-time (0.5), promotion of a Receptionist to a Permit Coordinator (0.25) and a new part-time Tech Assistant (0.5).

MAJOR INITIATIVES

On November 27, 2012, the Village Board and staff members held a Budget Planning Workshop during the regular Committee of the Whole meeting. During the Workshop, each Trustee and department manager were given the opportunity to identify an "initiative" for the upcoming fiscal year. The initiatives were described as a new program, project, policy, purchase or personnel that were a priority to the Village. During the Workshop, 58 initiatives were identified. Staff disseminated the initiatives and assigned each one to a lead department. Each initiative was researched and, if possible, quantified to an estimated total cost. The initiatives were compiled and discussed at the budget review meetings with the department's Village Board liaison. During the budget review meetings, staff and the Village Board liaison had an opportunity to identify those initiatives that were a priority to the upcoming fiscal year. Keeping in mind the economic challenges that the Village continues to face, a total of 35 initiatives, at a total cost of **\$1,654,085** are included in the FY 2013-14 annual budget. Of this \$1.65 million, **\$300,542** is allocated to the General Fund, **\$1,175,943** is budgeted in the Water and Sewer Fund, **\$170,100** is budgeted in the Northwest Regional Water Reclamation Fund and **\$7,500** is allocated to the Commuter Parking Fund. A detailed list of the budget initiatives can be found on page 15.

BUDGET SUMMARIES

Overall, the annual budget totals **\$26,238,709**. This is a decrease of \$1,708,616, or 6.5%, from the FY 2012-13 budget total of \$27,947,325. Revenues are budgeted at \$23,135,820 for all funds. Fund balances in the General Fund, Motor Fuel Tax Fund, Refuse Fund, Insurance Fund and TIF District #1 are projected to increase. The major fund budgets are summarized further below.



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GENERAL FUND

The General Fund budget is **balanced**, with revenues exceeding expenditures by a proposed \$104,617 surplus! This surplus is largely due to expenditure containment by the individual departments, as well as a slight increase in receipts and additional contributions from outside agencies for Village services (dispatch, motor pool, etc.). General Fund revenues are budgeted at \$9,908,288, which is a \$242,208 increase (2.4%) from the FY 2012-13 budgeted revenues of \$9,666,080. Expenditures in the FY 2013-14 General Fund are budgeted at \$9,803,671, which reflects a slight \$64,537 decrease (-0.6%) compared to the budgeted FY 2012-13 General Fund expenditures of \$9,868,208. A significant portion of this decrease is attributed to the Village not receiving a \$320,000 grant that was budgeted in FY 2012-13, as well as a decrease in capital projects during FY 2013-14.

The proposed FY 2013-14 annual budget includes a 2.5% increase in salaries due to contractual obligations, as well as a 2.0% cost of living increase for non-union staff members in the General Fund.

The Business Office projects that the FY 2012-13 year-end fund balance in the General Fund will be approximately \$4.05 million. The proposed FY 2013-14 annual budget projects a further 2.5% increase in the fund balance, bringing the total to approximately \$4.13 million. Staff will continue to monitor the fund balance of the General Fund to ensure it meets expectations set by the Village Board and recommendations established by the GFOA. It should be noted that the fund balance differs from budgetary cash balances due to the inclusion of receivables, payables and other items in the fund balance.

WATER AND SEWER FUND

The Water and Sewer Fund has a rate increase included in the proposed FY 2013-14 annual budget, which will fund infrastructure improvements and assist with meeting operational costs. However, even with this water and sewer rate increase, the Water and Sewer Fund is budgeted with a \$397,187 budget deficit. The proposed FY 2013-14 annual budget for the Water and Sewer Fund is \$4,847,718. This is a \$1,120,096 increase from the FY 2012-13 budget. This increase is attributable to several necessary capital improvement projects and ongoing rises in operational costs. Capital expenditures are budgeted at \$1,256,610 in FY 2013-14. With the water and sewer rate increase, revenues are budgeted at \$4,450,531 or 32% more than the FY 2012-13 budget. The overall fund balance for the Water and Sewer Fund is planned to have a marginal increase and is budgeted at \$11,256,940.



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NORTHWEST REGIONAL FUND

The proposed FY 2013-14 annual budget for the Northwest Regional Water Reclamation Fund (NWRWRF) project revenues to total \$5,389,300. This is a decrease of \$418,119 from the FY 2012-13 budget of \$5,807,419. The decrease is primarily attributable to a \$341,000 grant that was included in the FY 2012-13 annual budget. Total expenditures in the NWRWRF are projected to decrease by approximately 33% from the FY 2012-13 budget. Operating expenditures are budgeted at \$4,537,321, which is \$502,955 or 11% less than the FY 2012-13 budgeted operating expenses of \$5,040,276. Capital expenditures are also budgeted to decrease in FY 2013-14. The budgeted \$3,617,900 in FY 2013-14 is \$2,254,110 (62%) less than the FY 2012-13 budget of \$5,872,010. This significant decrease in capital expenditures is due to significant progress of the Phase II A and B expansion project at the NWRWR facility.

FUTURE CHALLENGES AND ECONOMIC FACTORS

The Village will continue to be challenged by balancing the needs of the community with navigating a still-weak economic climate. To accomplish this arduous task, the Village's elected leaders and staff must continue to invest in long-term financial planning and aggressively explore any opportunity to bolster revenues. Some of these opportunities include:

- Pursuing public-private partnerships
- Exploring grant opportunities
- Performing comprehensive reviews and analyses of fee schedule
- Entering into cooperative purchasing agreements
- Increasing revenue streams through new business development and redevelopment
- Enhancing a marketing strategy that promotes the Village and its potential

Economic conditions and external factors will also play a significant role in the Village's future financial planning. At the state level, unemployment is currently forecasted at 9.5%, compared to 7.6% at the national level. In Lake County, unemployment currently sits at 10.7%. The growth in employment is severely lacking due to the lack of employment opportunities and the inability to keep pace with the growth in labor force eligible persons. The Village's equalized assessed valuation (EAV) continues its decline that began in 2009. The total EAV is estimated to decrease by 10.17%. Housing values will continue to be closely scrutinized, as sales and new starts remain relatively weak.

Another major economic concern is the financial meltdown associated with the State of Illinois' unfunded and growing liabilities, which in turn, is negatively



affecting statewide economic growth and revenue streams. The structural deficit with the State's budget, combined with persistent concerns about reductions in state-shared revenues and an ongoing lag in income tax disbursements will overshadow many of the Village's efforts to improve its financial stability. Nonetheless, staff will aggressively seek alternative revenue sources and continue our commitment to cost containment as we work collectively through the new fiscal year.

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ACKNOWLEDGEMENTS

The development of an annual budget is a time-consuming and challenging process. It involves every member of the Village's management staff, as well as key staff members in the Business Office. I would like to express my appreciation to Acting Treasurer Walter Korpan, Associate Village Administrator Tara Semenchuk and Accounting Clerk Laura Rudkin for their diligence and cooperation to present this year's proposed annual budget. Last, but certainly not least, the Village Board deserves acknowledgement and appreciation for their leadership and stewardship over Village finances and planning for the future.

Respectfully,

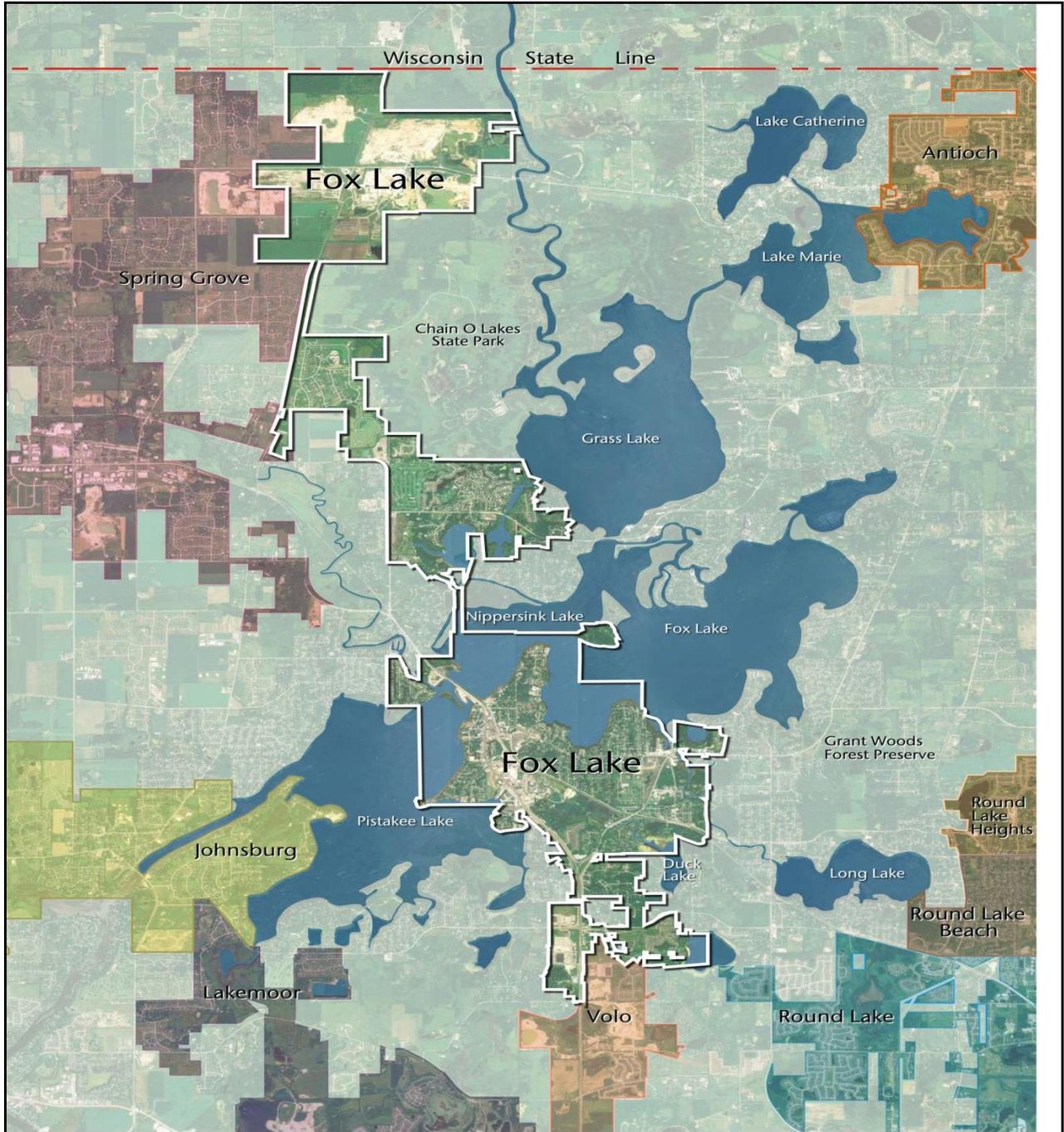
VILLAGE OF FOX LAKE

A handwritten signature in cursive script that reads "Nancy J. Schuerr".

Nancy J. Schuerr
Village Administrator

VILLAGE ORGANIZATION

Village of Fox Lake, Illinois



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

Sheet 1 of 1



Dated: November 9, 2011.

Drawing Number: 10-037 Fox Lake reg # 2010 Land Vision Inc.

Land Planner
Land Vision, Inc.
124 West Main Street, Suite 208
St. Charles, Illinois 60174
P: (630) 344-0371 F: (630) 344-0392

VILLAGE ORGANIZATION

Vision Statement

Fox Lake will be recognized as a recreational residential community with a healthy business climate, which maximizes the potential of its resources.

It will have a friendly, clean small town character with a sense of community and volunteerism supported by a responsible governing body.

It's a good place to call home.

VILLAGE ORGANIZATION

Officers and Officials

Mayor

Donny Schmit

Village Board of Trustees

Jeff Jensen

Bernie Konwent

Nancy Koske

Brian Marr

Greg Murrey

Ron Stochl

Village Clerk

Niki Warden

Village Administrator

Nancy J. Schuerr

Acting Village Treasurer

Walter Korpan

Village Attorney

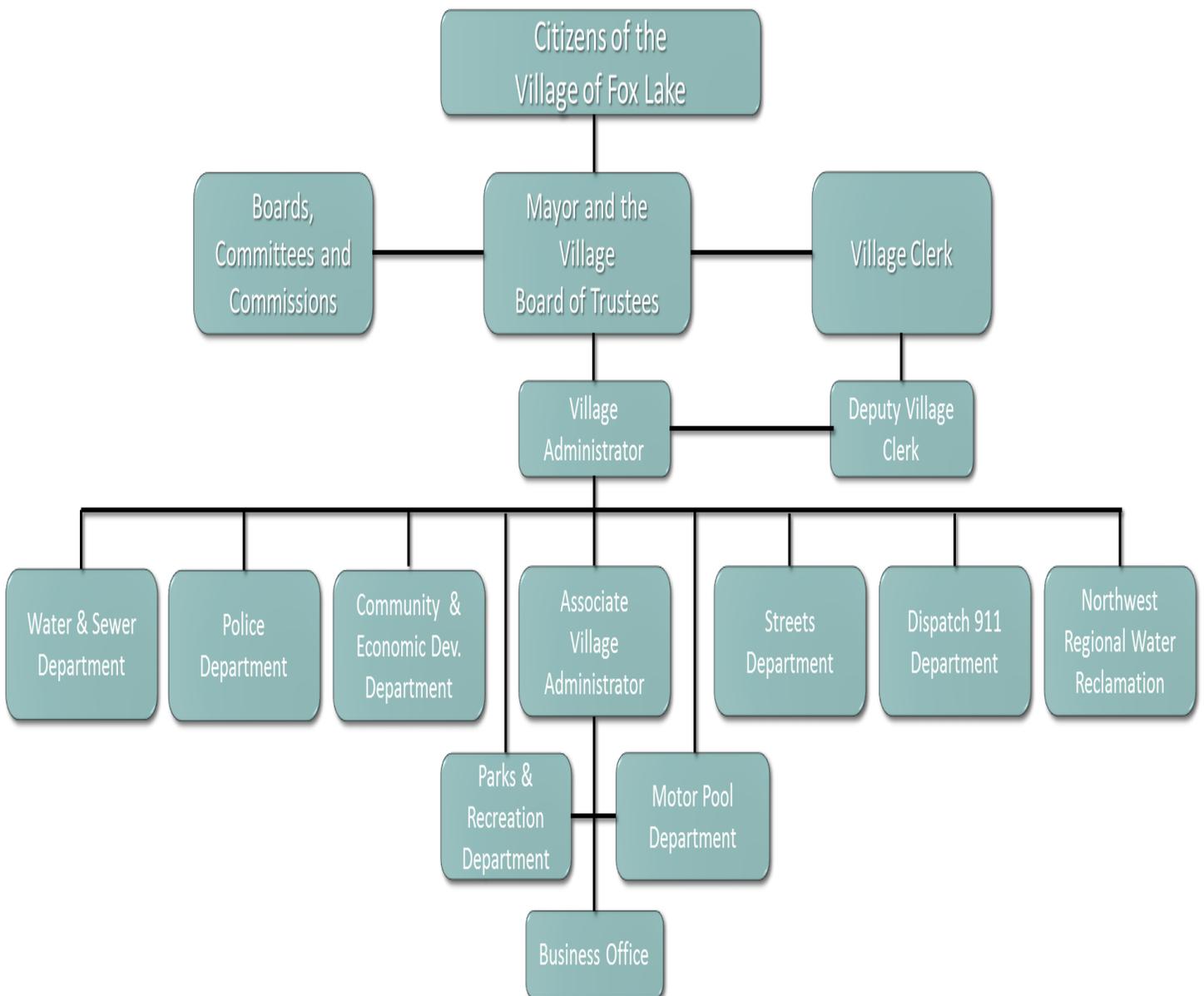
Howard Teegan

VILLAGE ORGANIZATION

Organizational Chart

Village of Fox Lake, Illinois

2013–2014 Organizational Chart



VILLAGE ORGANIZATION

Village Commissions, Committees and Boards

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

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

911 Committee

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

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

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

Police and Fire Commission

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

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

VILLAGE ORGANIZATION

Village Commissions, Committees and Boards

Plan Commission

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

Police Pension Board

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

Zoning Board of Appeals

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

VILLAGE ORGANIZATION

Community Profile

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

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

A View of the Past...

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

A Vision of the Future...

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

VILLAGE ORGANIZATION

Community Profile

COMMUNITY CHARACTERISTICS

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

Population

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

Housing Information

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

Age Distribution

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

Racial Composition

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

BUDGET PROCESS AND STRUCTURE

Budget Process

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

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

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

Budget Preparation

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

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

BUDGET PROCESS AND STRUCTURE

Budget Process

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

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

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

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

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

Amending the Budget

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

BUDGET PROCESS AND STRUCTURE

Budget Process



BUDGET PROCESS AND STRUCTURE

Budget Calendar

The budget calendar is one of the first documents prepared during the budget season. The budget calendar ensures that statutory mandates are filed on time. It also serves as a timetable to assist staff with preparation and review of all budget documents.

<u>Target Date</u>	<u>Task</u>	<u>Responsible Staff/Dept.</u>
Wed- Fri, November 7 th -9 th	Budget Prep Preview Meeting with Dept. Heads Distribute Budget Worksheets and YTD detail to Dept. Managers	Village Administrator/AVA
Friday, November 9 th	Proposed Tax Levies submitted to Village Administrator for Review	AVA/Acting Treasurer
Tuesday, November 13 th	Village Board discusses Proposed Tax Levies	Village Administrator/Acting Treasurer/AVA
Tuesday, November 27 th	Budget Planning Workshop – Committee of the Whole	Village Administrator/AVA/ Acting Treasurer/Dept Mgrs.
Thursday, November 29 th	Public Hearing Notice for Property Tax Levy published	Village Clerk
Friday, December 7 th	Distribute Budget Workshop Goals and Initiatives list to Village Board for review	Village Administrator/AVA
Tuesday, December 11 th	Public Hearing and Consideration of Property Tax Levy at Village Board Meeting	Village Administrator/AVA Acting Treasurer
Friday, December 14 th	Personnel Projections due to Village Administrator	Department Managers
Week of December 17 th	Individual Budget Review Meetings with Dept. Mgrs.	Village Administrator/AVA/ Acting Treasurer
Friday, December 21 st	Tax Levy documentation required by Lake and McHenry County Clerks	AVA/Acting Treasurer/ Village Clerk
Friday, December 28 th	Finalize Revenue Projections	Village Administrator/AVA/ Acting Treasurer
Thursday, January 10 th	Capital Improvement Plan Meeting	Village Administrator/AVA/ Acting Treasurer/Village Engineer/Select Dept. Mgrs.
Friday, January 11 th	Budget Requests due to Finance	Department Managers /AVA
Week of January 14 th – 18 th	Budget Review Meetings with Individual Departments	Village Administrator/AVA/ Dept. Mgrs./Trustee Liaison

BUDGET PROCESS AND STRUCTURE

Budget Calendar

<u>Target Date</u>	<u>Task</u>	<u>Responsible Staff/Dept.</u>
<i>Month of January & February</i>	<i>Budget Requests Imputed by Finance</i>	<i>AVA</i>
<i>Month of February & March</i>	<i>Budget Review with Individual Trustees</i>	<i>Village Administrator/AVA Acting Treasurer</i>
<i>Thursday, March 21st</i>	<i>Draft FY 2013-14 Budget Presented to Mayor and Finance Trustee Liaison</i>	<i>Village Administrator/AVA Acting Treasurer</i>
<i>Friday, April 5th</i>	<i>FY 2013-14 Budget Presented to Village Board</i>	<i>Village Administrator/AVA Acting Treasurer</i>
<i>Tuesday, April 29th</i>	<i>Consider for Adoption of FY 2013-14 Budget</i>	<i>Village Administrator/AVA Acting Treasurer</i>
<i>Friday, June 28th</i>	<i>Notice of Public Hearing for Appropriation Ordinance published</i>	<i>Village Clerk</i>
<i>Tuesday, July 9th</i>	<i>Public Hearing for Appropriation Ordinance and Consider for Adoption Appropriation Ordinance</i>	<i>Village Administrator/AVA Acting Treasurer</i>

BUDGET PROCESS AND STRUCTURE

Budget Planning Workshop

The Budget Planning Workshop is an opportunity to provide the Village Board and other community stakeholders an opportunity to communicate their individual concerns, interest and priorities as they pertain to the Village of Fox Lake as a community and an organization. The Budget Planning Workshop also serves as a tool to review and assess current programs and services and how they are progressing toward achieving goals and objectives.

On November 27, 2012, the Village Board and staff members held a Budget Planning Workshop during the regular Committee of the Whole meeting. During the Workshop, each Trustee and department manager were given the opportunity to identify an “initiative” for the upcoming fiscal year. The initiatives were described as a new program, project, policy, purchase or personnel that were a priority to the Village. During the Workshop, **58** initiatives were identified. Staff disseminated the initiatives and assigned each one to a lead department. Each initiative was researched and, if possible, quantified to an estimated total cost. The initiatives were compiled and discussed at the budget review meetings with the department’s Village Board liaison. During the budget review meetings, staff and the Village Board liaison had an opportunity to identify those initiatives that were a priority to the upcoming fiscal year. Keeping in mind the economic challenges that the Village continues to face, a total of **35** initiatives, at a total cost of **\$1,654,085** are included in the FY 2013-14 budget. Of this \$1.65 million, **\$300,542** is allocated to the *General Fund*, **\$1,175,943** is budgeted in the *Water and Sewer Fund*, **\$170,100** is budgeted in the *Northwest Regional Water Reclamation Fund* and **\$7,500** is allocated to the *Commuter Parking Fund*.

A complete list of initiatives and their corresponding estimated costs is listed on the subsequent pages.

BUDGET PROCESS AND STRUCTURE

Budget Initiatives

VILLAGE OF FOX LAKE		FY 2013-2014 BUDGET INITIATIVES									
Initiative No.	Category	Lead Department	Initiative	Recommended Fund	Estimated Costs	Multi-Phase Project?	Included in FY 13-14 Budget?				
1	Buildings & Grounds	Parks and Rec	Replace Veteran's Park Playground Equipment	Parks	\$83,900	No	No				
2	Buildings & Grounds	Parks and Rec	Install Elevator in Lakefront Park Building	Capital Improvements	\$99,875	No	No				
3	Services	Parks and Rec	Create a Seasonal/Bi-Annual Catalog of Parks and Rec Activities and Events	General Fund	\$7,800	No	Yes				
4	Services	Parks and Rec	Increase Corporate Sponsorships with Local Businesses	General Fund	\$0	No	Yes				
5	Services	Parks and Rec	Develop "Shop Fox Lake" Incentives with the Chamber of Commerce	General Fund	\$0	No	Yes				
6	Services	Administration	Utilize Fox Lake Funds to promote Village with the Chamber of Commerce	General Fund	\$0	No	Yes				
7	Buildings & Grounds	Streets	Arrange for All Piers to be Removed and Installed Annually	General Fund	\$900	No	Yes				
8	Planning & Zoning	Building	Revamp Building Façade Improvement Program	General Fund	\$44,000	No	Yes				
9	Water & Sanitation	Water & Sewer	Review/Implement Results of Water and Sewer Rate Study	Water & Sewer	\$0	Possibly	Yes				
10	Technology	Administration	Update Department I.T. Needs	General Fund	unknown	No	No				
11	Village Board	Administration	Reduce or Eliminate Current Utility Taxes	General Fund	\$425,000	Possibly	No				
12	Village Board	Administration	Issue Bonds for Road Resurfacing Program	Capital Improvements	\$1,600,000	Possibly	No				
13	Buildings & Grounds	Motor Pool	Construct an "Add-On" to Motor Pool Garage	Capital Improvements	\$900,000	No	No				
14	Buildings & Grounds	Streets	Purchase and Install Generator for Village Hall	Capital Improvements	\$60,000	No	No				

BUDGET PROCESS AND STRUCTURE

Budget Initiatives

VILLAGE OF FOX LAKE							
FY 2013-2014 BUDGET INITIATIVES							
Initiative No.	Category	Lead Department	Initiative	Recommended Fund	Estimated Costs	Multi-Phase Project?	Included in FY 13-14 Budget?
15	Buildings & Grounds	Streets	Generator Upgrades for Various Village Facilities (Transfer Switch at Village Hall)	General Fund	\$11,500	No	Yes
16	Technology	Administration	Maintain Village-wide Inventory of All Assets	General Fund	unknown	No	No
17	Public Infrastructure	Streets	Continue LED Streetlight/Sign Replacement Program on Route 12 and in Downtown	General Fund	\$9,000	Yes	Yes
18	Public Infrastructure	Streets	Establish a Sidewalk Replacement Program in the Downtown and along Grand Ave.	General Fund	\$15,000	Yes	Yes
19	General	Administration	Replace Holiday Decorations in Downtown/Grand Avenue and on Route 12	General Fund	\$40,420	Yes	No
20	General	Administration	Purchase New Seasonal Banners/Flags for Route 12 and Downtown/Grand Avenue Streetlight Poles	General Fund	\$14,085	Yes	Yes
21	Buildings & Grounds	Streets	Remodel Interior of Former Salt Barn to Storage Unit	General Fund	\$3,500	No	Yes
22	Buildings & Grounds	Streets	Exterior Maintenance on Holiday Park Building	General Fund	\$39,000	Yes	No
23	Planning & Zoning	Building	Increase Comprehensive Planning for Business Development	Capital Improvements	\$120,000	No	No
24	Technology	Administration	Update Financial/Accounting Software	NWR, W/S, Commuter Parking and General Fund	\$150,000	No	Yes

BUDGET PROCESS AND STRUCTURE

Budget Initiatives

VILLAGE OF FOX LAKE									
FY 2013-2014 BUDGET INITIATIVES									
Initiative No.	Category	Lead Department	Initiative	Recommended Fund	Estimated Costs	Multi-Phase Project?	Included in FY 13-14 Budget?		
25	Village Board	Administration	No Increase in Existing Taxes	All Funds	unknown	No	No		
26	Personnel	Administration	Hire a Marketing/Economic Development Director	General Fund	\$30,000	No	Yes		
27	Technology	Administration	Activate Business Modules on Village Website	General Fund	\$0	No	In Progress for FY 12-13		
28	Services	Parks & Rec	Increase Number of Special Events at Lakefront Park	General Fund	\$1,000	No	Yes		
29	Personnel	Administration	Create a Community Development Department	General Fund	\$8,000	No	Yes		
30	Services	Building	Revamp Ambassador Program with Local Businesses	General Fund	\$750	No	Yes		
31	Planning & Zoning	Building	Sell or Develop Property of Former Lion's Club Building	General Fund	\$0	Possibly	Yes		
32	Personnel	Water & Sewer	Implement Student Internship Program	Water/Sewer	\$5,633	No	Yes		
33	Village Board	Administration	Expand Parks and Rec Department to a Park District within the Village Organization	Parks Fund	unknown	Possibly	No		
34	General	Administration	Mural/Artistic Painting on Train Station Wall by the Depot	Commuter Parking		No	No		
35	Planning & Zoning	Building	Review and Update Sign Ordinance	General Fund	\$0	Possibly	Yes		

BUDGET PROCESS AND STRUCTURE

Budget Initiatives

VILLAGE OF FOX LAKE							
FY 2013-2014 BUDGET INITIATIVES							
Initiative No.	Category	Lead Department	Initiative	Recommended Fund	Estimated Costs	Multi-Phase Project?	Included in FY 13-14 Budget?
36	General	Administration	Explore Grant Opportunities for Streetscape Improvement Projects	General Fund	\$0	No	Yes
37	Technology	Water & Sewer	Collaborate with vendor to build GIS - Phase 1	Water & Sewer	\$17,500	Yes	Yes
38	Technology	Administration	Explore Document Retention Program for Future Needs		unknown	No	No
39	Services	Parks and Rec	Expand Community Recycling Programs	General Fund	\$250	No	Yes
40	Personnel	Administration	Hire Additional Part-Time or Full-Time Personnel for Dispatch/911	General Fund	\$63,335	No	Yes
41	Personnel	Dispatch/911	Improve Evacuation and Trauma Preparedness Training	General Fund	\$500	No	Yes
42	Public Infrastructure	Building	Work with METRA/IDOT Officials to Improve Metra Entrance into Fox Lake	Capital Improvements	unknown	Possibly	No
43	Planning & Zoning	Building	Pursue Developer for Forest School and Big Hollow Properties	General Fund	\$0	Possibly	Yes
44	Water & Sanitation	Water & Sewer	Update Water and Sewer Infrastructure	Water & Sewer	\$1,107,610	Yes	Yes
45	Wastewater	NWRWRF	Develop a Schedule for Maintenance of Filter Buildings	NWRWRF	\$117,600	Yes	Yes

BUDGET PROCESS AND STRUCTURE

Budget Initiatives

VILLAGE OF FOX LAKE							
FY 2013-2014 BUDGET INITIATIVES							
Initiative No.	Category	Lead Department	Initiative	Recommended Fund	Estimated Costs	Multi-Phase Project?	Included in FY 13-14 Budget?
46	Vehicles & Equipment	Dispatch/911	Equip Village Fleet with Emergency/1st Aid Kits - Year 1	General Fund, NWRWF and Water/Sewer	\$4,500	No	Yes
47	Planning & Zoning	Building	Enforcement of Code Violations for Vacant Lots	General Fund	\$10,000	No	Yes
48	Technology	Motor Pool	Update Vehicle Maintenance Software	General Fund	\$17,170	No	Yes
49	Buildings & Grounds	Motor Pool	Replace Garage Doors at Motor Pool Garage	General Fund	\$6,752	No	Yes
50	Vehicles & Equipment	Motor Pool	Install GPS Software in Village Fleet	Vehicles & Equipment	\$53,200	No	No
51	Technology	Water & Sewer	Work Order System Upgrade for Water and Sewer Department	Water & Sewer	\$7,700	No	Yes
52	Technology	Dispatch/911	Explore "Next Generation 911"	General Fund	unknown	No	No
53	Buildings & Grounds	Administration	Purchase New Village Entrance Signs on Route 12	Capital Improvements	\$24,000	Yes	No
54	Buildings & Grounds	Administration	Improve the Appearance of Downtown/Install Hanging Planters	General Fund	unknown	No	No
55	Services	Administration	Create and Distribute Annual Community Services Survey	General Fund	unknown	No	No
56	Village Board	Administration	Create Capital Improvements (CIP) Fund and Identify Designated Revenue Source(s)	Capital Improvements	\$0	Yes	Yes

BUDGET PROCESS AND STRUCTURE

Budget Initiatives

VILLAGE OF FOX LAKE							
FY 2013-2014 BUDGET INITIATIVES							
Initiative No.	Category	Lead Department	Initiative	Recommended Fund	Estimated Costs	Multi-Phase Project?	Included in FY 13-14 Budget?
57	Village Board	Administration	Create Vehicle & Equipment Replacement (VER) Fund and Identify Designated Revenue Source(s)	Vehicles & Equipment Replacement	\$0	Yes	No
58	Services	Police	Increase Social Services Programs for Residents	General Fund	\$0	No	Yes
Total Initiative Costs - All Funds					\$5,067,780		
Total Initiative Costs in FY 2013-14 Budget					\$1,654,085		
	General Fund				\$300,542		
	Water and Sewer Fund				\$1,175,943		
	Northwest Regional				\$170,100		
	Commuter Parking Fund				\$7,500		
	Parks Fund				\$0		
	Capital Improvements (*New Fund)				\$0		
Total Initiative Costs by Fund in the FY 2013-14 Budget					\$1,654,085		

BUDGET PROCESS AND STRUCTURE

Basis of Accounting and Budgeting

ACCOUNTING

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

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

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

BUDGETING

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

1. Capital outlay within the proprietary fund types are capitalized and recorded as assets on a GAAP basis, but expensed on the budgetary basis. In addition, depreciation expense is not shown on the budgetary basis for the proprietary fund types since capital outlay is expensed and not depreciated. The budgetary basis provides a more accurate description of the actual expenditures made during the year for the proprietary fund-types. The capitalization threshold for infrastructure (land, building and land improvements) is \$25,000. The threshold for vehicles, machinery and equipment is \$5,000.

BUDGET PROCESS AND STRUCTURE

Basis of Accounting and Budgeting

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

BUDGET PROCESS AND STRUCTURE

Description of Funds and Fund Structure

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

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

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

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

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

BUDGET PROCESS AND STRUCTURE

Description of Funds and Fund Structure

General Fund

The General Fund is the largest operational component of the budget. It is used to account for all activity except those required to be accounted for in another fund. The General Fund is the primary operating fund for all basic municipal operations including police protection, street maintenance, general administration, building construction safety and inspections. The IMRF Fund is a special revenue fund that collects Village employee and employer contributions and sends them to the Illinois Municipal Retirement Fund to be invested. The IMRF is an independently managed and operated trust fund for the benefit of retired municipal (non-sworn officers) employees.

Motor Fuel Tax (MFT) Fund

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

Fire Rescue Fund

The Fire Rescue Fund utilizes its revenues to provide timely emergency services to the citizens of the Village, the residents of the Fire Protection District and the transient population that visit the area. Expenditures from this fund include Emergency Medical Services (EMS), property protection, a Fire Protection Bureau and crisis intervention.

Parks Fund

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

Tax Increment Financing (TIF) Fund

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

BUDGET PROCESS AND STRUCTURE

Description of Funds and Fund Structure

Northwest Regional Water Reclamation Fund

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

Water and Sewer Fund (includes Leisure Tech)

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

Commuter Parking Fund

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

Refuse (Garbage) Fund

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

Insurance Fund

The Insurance Fund includes health, dental, vision, life and unemployment insurance. The flexible benefit program expense is also included in this fund, while workers' compensation is accounted for in a separate internal service fund.

Police Pension Fund

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

FINANCIAL OVERVIEW

Revenue Trends and Projections

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

PROPERTY TAX

The Village Board approves a tax levy in December of each year and the following year, the Lake County and McHenry County Clerk’s Office collects and remits the funds to the Village. Property taxes are the one of the largest source of revenue for the Village

The 2013 property tax levy is anticipated to be approximately \$1.72 million and will be payable in 2014.

PROPERTY TAX HISTORY

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

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

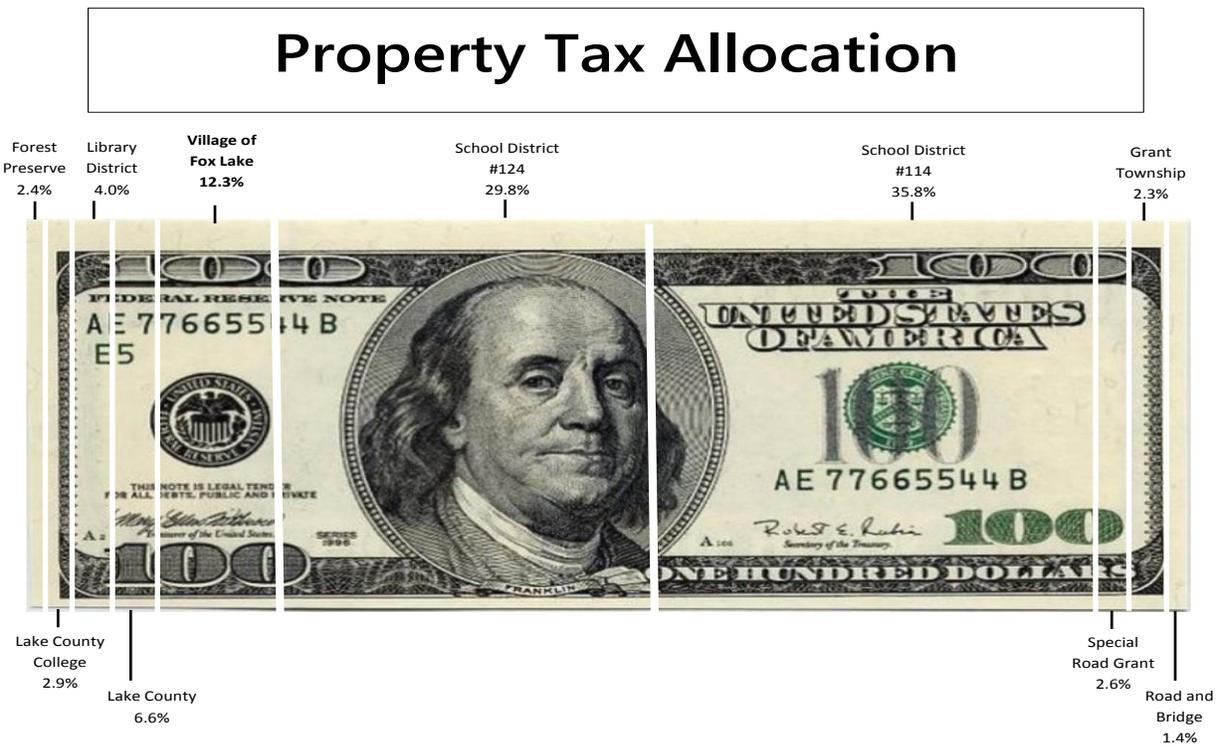
Due to the decline in the housing industry and aggressive individualized assessed value protestations, the EAV experienced a decrease for three consecutive years, beginning with the 2009 tax levy year.

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

FINANCIAL OVERVIEW

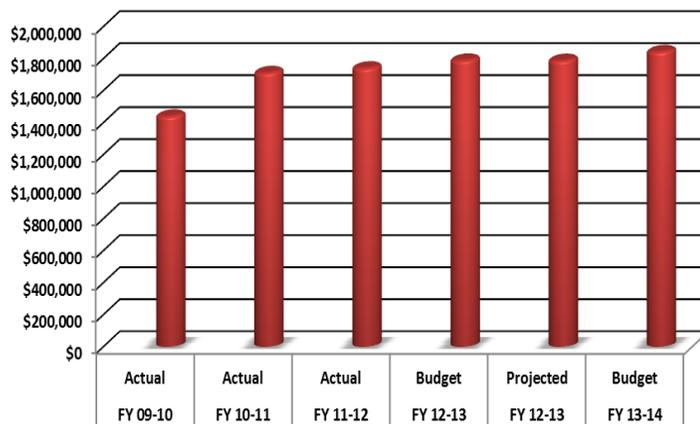
Revenue Trends and Projections

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



PROPERTY TAX HISTORY

Fiscal Year	Amount	% Change
2009-10	\$1,439,846	8.2%
2010-11	\$1,711,564	18.9%
2011-12	\$1,740,386	1.7%
2012-13 P	\$1,787,814	2.7%
2013-14 B	\$1,842,726	3.1%



FINANCIAL OVERVIEW

Revenue Trends and Projections

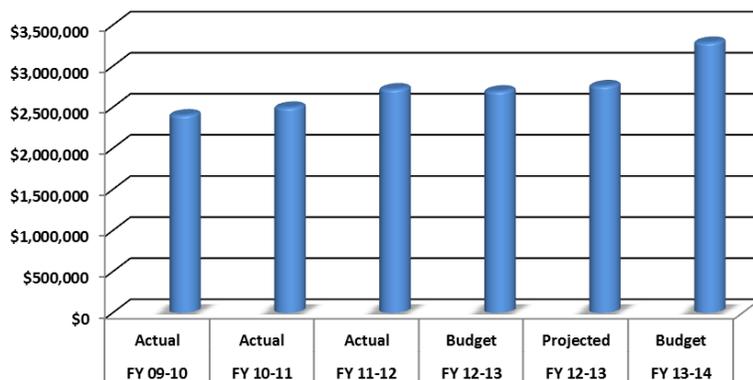
SALES TAX

Sales tax is one of the Village’s many elastic revenues, which denotes that it is responsive to changes in the economy. Sales tax receipts are subject to numerous variations such as market conditions, unemployment rate and neighboring community retailers. The Village of Fox Lake receives one cent (\$0.01) for each dollar of retail sales. All sales tax revenue is allocated to the General Fund to support the Village’s operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly. The largest sales tax generators in the Village are auto dealerships (Fox Lake Toyota, Ray Chevrolet and Ray Suzuki), Menards and grocery stores (Dominick’s, Val’s Fresh Market and Jewel/Osco). Thornton’s is expected to generate additional sales tax revenue upon completion of construction in the spring of 2013.

More than any other source of revenue to the General Fund, sales tax receipts have been hit the hardest by the economic downturn that began in 2008. The FY 2013-14 budget anticipates \$3.288 million in sales tax revenue, which is a significant increase of 18.0% over the FY 2012-13 budget of \$2.695 million. The increase in sales tax revenue is due to the opening of Thornton’s in June and an upturn in sales tax revenue from local auto dealerships in the Village. Since sales tax is the largest source of revenue to the General Fund, small percentage variations in budgeted versus actual receipts are often the difference between a surplus and deficit in the fund. For that reason, staff pays particularly close attention to monthly receipts and changes in trends.

SALES TAX HISTORY

Fiscal Year	Amount	% Change
2009-10	\$2,404,123	8.2%
2010-11	\$2,497,143	3.9%
2011-12	\$2,720,217	8.9%
2012-13 P	\$2,758,501	1.4%
2013-14 B	\$3,288,000	18.0%



FINANCIAL OVERVIEW

Revenue Trends and Projections

INCOME AND LOCAL USE TAX

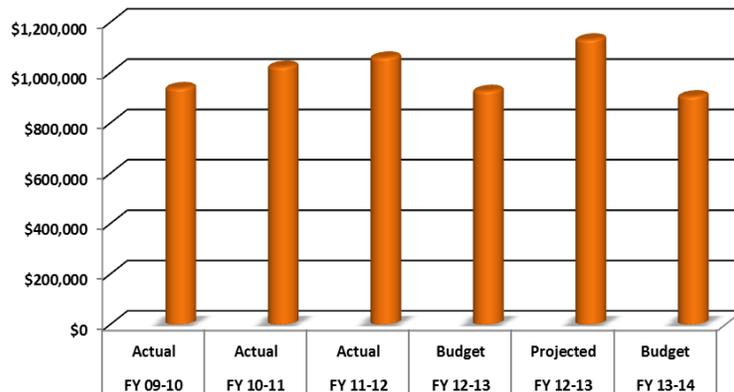
The Village receives a pro rata allocation of Income Tax from the State of Illinois based on 5% of net personal and corporate income. There is a perennial concern that the Illinois legislature will reduce the amount remitted to municipalities to address state budget deficits. Use Tax is a form of sales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

Based on data provided by the Illinois Municipal League (IML), the FY 2013-14 Income Tax budget is \$780,000 (\$73.73 per capita) and Use Tax is budgeted at \$126,500 (\$11.95 per capita). Collectively, Income Tax and Use Tax are projected to decrease by 2.4% in FY 2013-14.

As of May 1, 2013, the State of Illinois is currently five (5) months behind in its income tax receipt payments due to the Village. This delay can have a significant impact on Village cash flows and budget projections, as well as long-term financial planning.

INCOME AND LOCAL USE TAX HISTORY

Fiscal Year	Amount	% Change
2009-10	\$939,215	8.2%
2010-11	\$1,023,950	9.0%
2011-12	\$1,060,631	3.6%
2012-13 P	\$1,132,409	6.8%
2013-14 B	\$906,500	-19.9%



FINANCIAL OVERVIEW

Revenue Trends and Projections

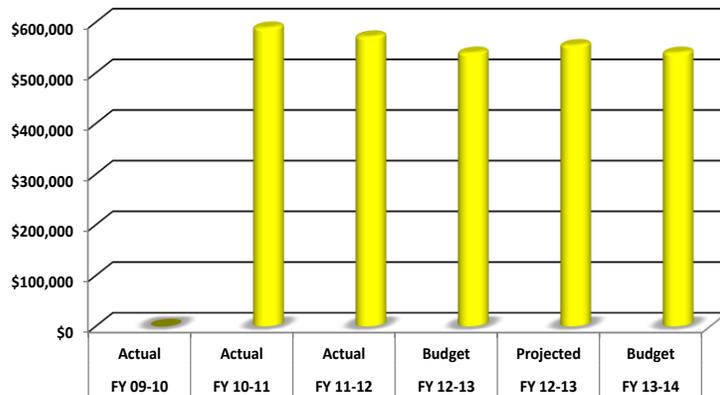
UTILITY TAX

Beginning in 2010, the Village levies taxes on the use of natural gas and electricity. The amount levied for electricity usage is the maximum amount allowed by state statute and is based on a sliding scale that averages \$0.05 kilowatts per hour. The amount levied for natural gas usage is currently at a rate of 5% of gross tax receipts. Payments for the taxes on natural gas and electricity are made directly to the Village every month by the utility companies; Nicor for natural gas and Exelon, the parent company of ComEd for electricity.

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

UTILITY TAX HISTORY

Fiscal Year	Amount	% Change
2009-10	\$0	8.2%
2010-11	\$589,527	100.0%
2011-12	\$571,951	-3.0%
2012-13 P	\$554,904	-3.0%
2013-14 B	\$540,000	-2.7%



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

FINANCIAL OVERVIEW

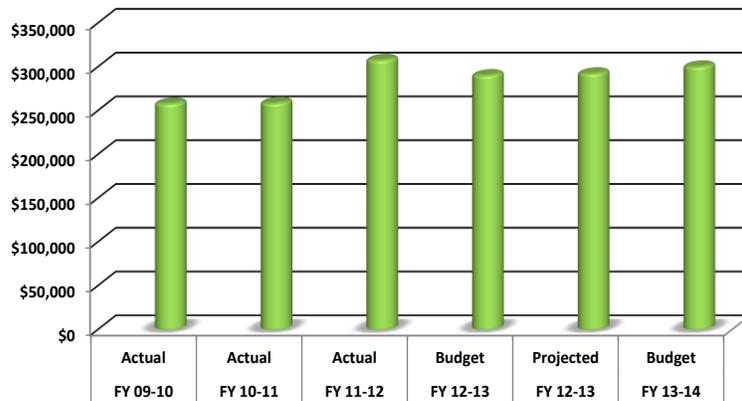
Revenue Trends and Projections

TELECOMMUNICATION TAX

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

TELECOMMUNICATION TAX HISTORY

Fiscal Year	Amount	% Change
2009-10	\$257,618	8.2%
2010-11	\$258,347	0.3%
2011-12	\$307,388	19.0%
2012-13 P	\$292,094	-5.0%
2013-14 B	\$300,000	2.7%



BUILDING REVENUE AND FEES

Building revenue and fees for permits are budgeted conservatively as a significant percentage of this revenue is considered non-recurring and is reliant upon economic conditions. Several new projects are anticipated to be finalized or start during FY 2013-14, including completion of the Reva Bay condominium unit, a new Assisted Living Facility, a new drug store facility, completion of Vacation Village condominium unit, a new produce grocery store and several miscellaneous residential projects.

FINANCIAL OVERVIEW

Revenue Trends and Projections

MOTOR FUEL TAX

The Village receives monthly distributions from the State of Illinois for Motor Fuel Tax (MFT) revenues. The revenues are derived from a State-imposed 19 cent per gallon tax on gasoline and a 21.5 cent per gallon tax on diesel fuel. A portion of this tax revenue is allocated to all municipalities in the State based on their total population as a percentage of the total municipal state population.

Changes in motor fuel tax receipts do not have a direct correlation with motor fuel prices, because it is a flat tax, calculated on a per-gallon basis, not a price basis. Therefore, price increases or decreases at the pump do not necessarily correspond to an increase or decrease in motor fuel tax receipts. Municipalities may only use this revenue for road maintenance and improvements programs authorized by the State and Illinois Department of Transportation (IDOT) and are subject to an annual audit by IDOT.

WATER AND SEWER FEES

Revenue for FY 2013-14 is based on selling 235 million gallons of water, with an increase in water and sewer rates that will be effective for water sold during 2013. The increase in rates is necessary to continue to pay for water and sewer infrastructure improvements, which were part of the water and sewer rate study recommendations, as well as an increase in operational costs.

As is the case with the General Fund, the economy is having a significant impact on water and sewer revenue. In the past, connection fees were the Village's primary source of funding for system improvements and capital projects. During the peak years (2003-2007), the Water and Sewer Department generated an average of \$851,305 in connection and other miscellaneous fees. The current average (2010-2012) has declined to \$113,271, an 86.7% decrease. Energy saving appliances, foreclosures, closed businesses, and a tendency to conserve water when rates increase are all contributing factors that are driving down the Village's water sales. Although metered water sales have increased by 6.0% since 2007, the Village's existing water and sewer rates have been unable to keep pace with increases in operational expenditures. This phenomenon has put more pressure on the Village to raise rates to provide enough revenue to operate and repair the water and sewer system and the trend is not likely to reverse itself until the economy improves. As the only perpetual source of revenue to the Water and Sewer Fund, there is little the Village can do other than approve an increase in water and sewer rates to ensure sufficient operating revenue.

Anticipated revenues for next fiscal year are \$4,450,531 which is \$397,187 less than budgeted expenditures of \$4,847,718. Expenditures in this fund tend to fluctuate significantly from one year to the next due to capital projects that are scheduled, and therefore, large surpluses or deficits from year to year are not unusual.

FINANCIAL OVERVIEW

Revenue Trends and Projections

REGIONAL SEWERAGE FEES

Sewer fees received from Lake County for the Northwest Regional Water Reclamation Facility are another large source of revenue, accounting for more than \$5.3 million in revenues.

OTHER MAJOR REVENUES

The above information highlights the major revenue sources of the Village. Other revenue sources include Charges for Services, Police Fines & Forfeitures and Administrative Charges. These revenues combined were budgeted at \$1.39 million for FY 2012-13 and are now projected to slightly increase to \$1.4 million in FY 2013-14.

FINANCIAL OVERVIEW

Revenue Trends and Projections

VILLAGE OF FOX LAKE
FY 2013-2014 BUDGET
REVENUE HISTORY BY FUND - ALL FUNDS

	Actual/Audit 2010-2011	Actual/Audit 2011-2012	Budget 2012-2013	Year-End Projected 2012-2013	Budget 2013-2014
GENERAL FUND					
Taxes	\$5,252,050	\$5,640,212	\$5,416,432	\$5,675,397	\$6,059,804
Licenses & Permits	\$1,627,748	\$1,588,950	\$1,515,876	\$1,572,574	\$1,668,661
Intergovernmental Revenue	\$253,144	\$308,824	\$497,546	\$504,648	\$487,296
Charges for Service	\$189,160	\$193,888	\$179,235	\$214,673	\$169,600
Fines & Forfeitures	\$446,704	\$376,494	\$368,500	\$366,168	\$373,500
Miscellaneous	\$1,394,571	\$1,051,114	\$1,688,491	\$1,145,777	\$1,149,427
Non-Operating Revenue	\$15	\$1,825,638	\$0	\$0	\$0
Total General Fund	\$9,163,392	\$10,985,120	\$9,666,080	\$9,479,237	\$9,908,288
MFT FUND					
Intergovernmental Revenue	\$270,666	\$316,313	\$250,000	\$400,885	\$250,000
Interest Income	\$471	\$307	\$0	\$151	\$0
Miscellaneous	\$55,090	\$0	\$0	\$0	\$8,200
Non-Operating Revenue	\$127,167	\$55,647	\$137,853	\$46,462	\$85,000
Total MFT Fund	\$453,394	\$372,267	\$387,853	\$447,498	\$343,200
TIF FUND					
Taxes	\$39,910	\$46,158	\$35,000	\$42,944	\$35,000
Interest Income	\$0	\$3	\$100	\$0	\$0
Total TIF Fund	\$39,910	\$46,160	\$35,100	\$42,944	\$35,000
PARKS FUND					
Intergovernmental Revenue	\$10,020	\$2,000	\$3,000	\$4,000	\$3,000
Miscellaneous	\$0	\$1,524	\$500	\$0	\$250
Non-Operating Revenue	\$658	\$141	\$0	\$488	\$0
Transfer	\$148,000	\$106,000	\$34,157	\$32,500	\$0
Total Parks Fund	\$158,678	\$109,665	\$37,657	\$36,988	\$3,250
INSURANCE FUND					
Taxes	\$319,609	\$323,533	\$331,000	\$334,310	\$342,207
Miscellaneous	\$0	\$0	\$0	\$2,824	\$0
Total Insurance Fund	\$319,609	\$323,533	\$331,000	\$337,134	\$342,207
FIRE RESCUE FUND					
Taxes	\$1,132,033	\$1,145,791	\$1,172,000	\$1,162,771	\$1,183,241
Intergovernmental Revenue	\$51,020	\$98,200	\$0	\$0	\$0
Miscellaneous	\$29,509	\$41,980	\$20,000	\$31,730	\$17,000
Transfer	\$27,000	\$0	\$100,000	\$160,000	\$0
Total Fire Rescue Fund	\$1,239,561	\$1,285,972	\$1,292,000	\$1,354,501	\$1,200,241
REFUSE FUND					
Charges for Service	\$781,843	\$730,875	\$830,847	\$846,124	\$830,847
Miscellaneous Income	\$5,850	\$23,825	\$15,000	\$9,842	\$14,450
Transfer	\$37,250	\$0	\$0	\$0	\$0
Total Refuse Fund	\$824,943	\$754,700	\$845,847	\$855,966	\$845,297

FINANCIAL OVERVIEW

Revenue Trends and Projections

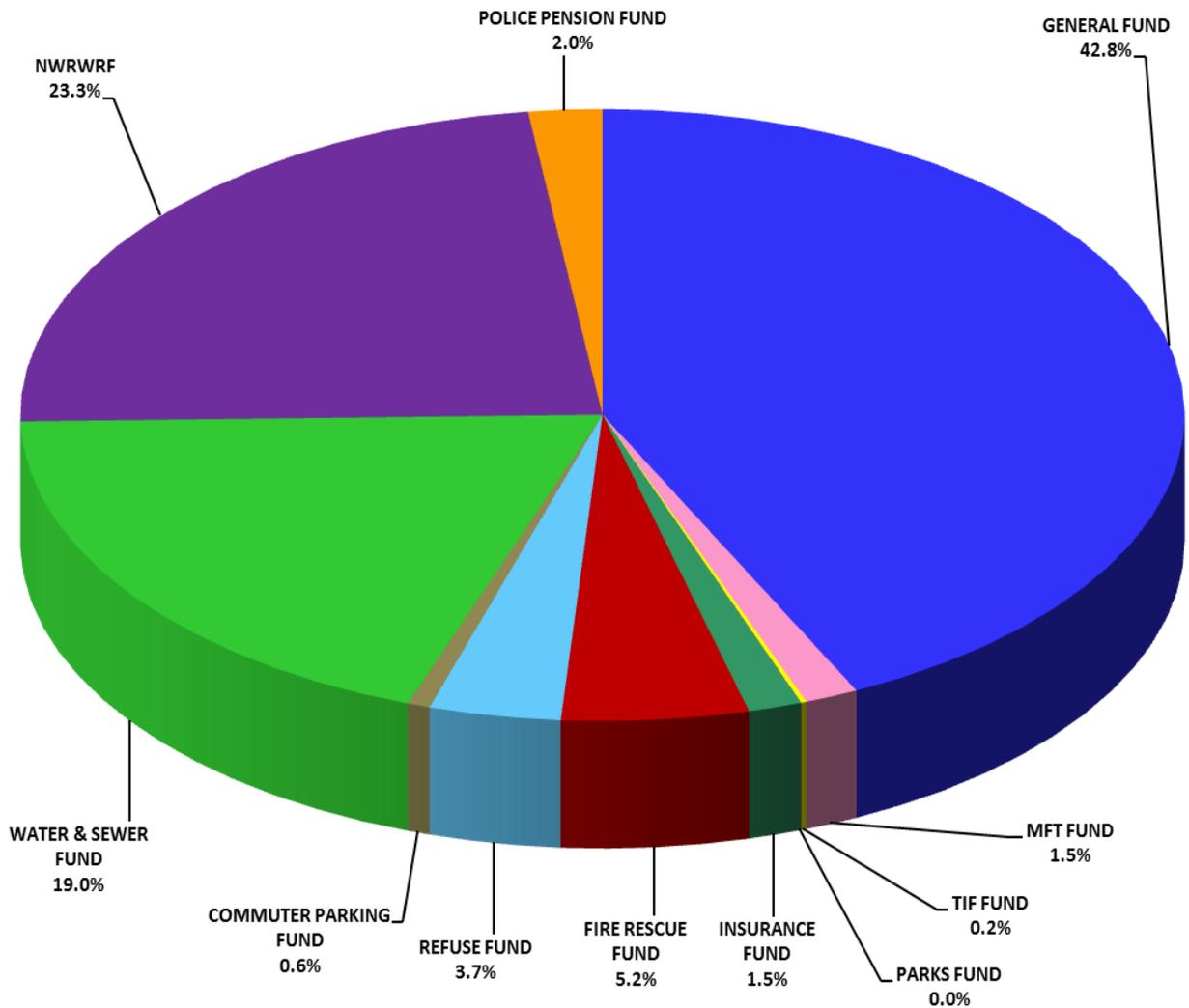
VILLAGE OF FOX LAKE
 FY 2013-2014 BUDGET
 REVENUE HISTORY BY FUND - ALL FUNDS

	Actual/Audit 2010-2011	Actual/Audit 2011-2012	Budget 2012-2013	Year-End Projected 2012-2013	Budget 2013-2014
COMMUTER PARKING FUND					
Charges for Service	\$140,940	\$143,450	\$142,800	\$123,797	\$139,550
Fines & Forfeitures	\$8,390	\$6,660	\$7,500	\$4,100	\$5,000
Interest Income	\$83	\$34	\$0	\$60	\$0
Miscellaneous	\$0	\$177	\$0	\$277	\$0
Total Commuter Parking Lot Fund	\$149,413	\$150,321	\$150,300	\$128,234	\$144,550
WATER & SEWER FUND					
Charges for Service	\$2,518,785	\$2,622,725	\$2,692,550	\$2,499,858	\$4,441,031
Interest Income	\$7,217	\$2,582	\$8,500	\$2,500	\$2,500
Miscellaneous	\$10,748	\$919	\$6,000	\$13,653	\$7,000
Non-Operating Income	\$0	\$0	\$322,000	\$90,000	\$0
Total Water/Sewer Fund	\$2,536,749	\$2,626,226	\$3,029,050	\$2,606,011	\$4,450,531
NWRWRF					
Charges for Service	\$5,414,115	\$5,302,428	\$5,343,500	\$5,310,000	\$5,352,000
Fines & Forfeitures	\$18,618	\$2,450	\$4,500	\$1,000	\$4,500
Interest Income	\$77,538	\$28,423	\$100,000	\$26,472	\$0
Miscellaneous	\$205,004	\$9,605	\$359,419	\$429,500	\$32,800
Total NWRWRF Fund	\$5,715,274	\$5,342,907	\$5,807,419	\$5,766,972	\$5,389,300
POLICE PENSION FUND					
Taxes	\$1,574,559	\$941,787	\$458,000	\$449,131	\$473,956
Total Police Pension Fund	\$1,574,559	\$941,787	\$458,000	\$449,131	\$473,956
TOTAL ALL FUNDS REVENUE	\$22,175,481	\$22,938,658	\$22,040,306	\$21,504,616	\$23,135,820

FINANCIAL OVERVIEW

Revenue Trends and Projections

VILLAGE OF FOX LAKE
FY 2013-2014 BUDGET
REVENUE HISTORY BY FUND - ALL FUNDS
\$23,135,820



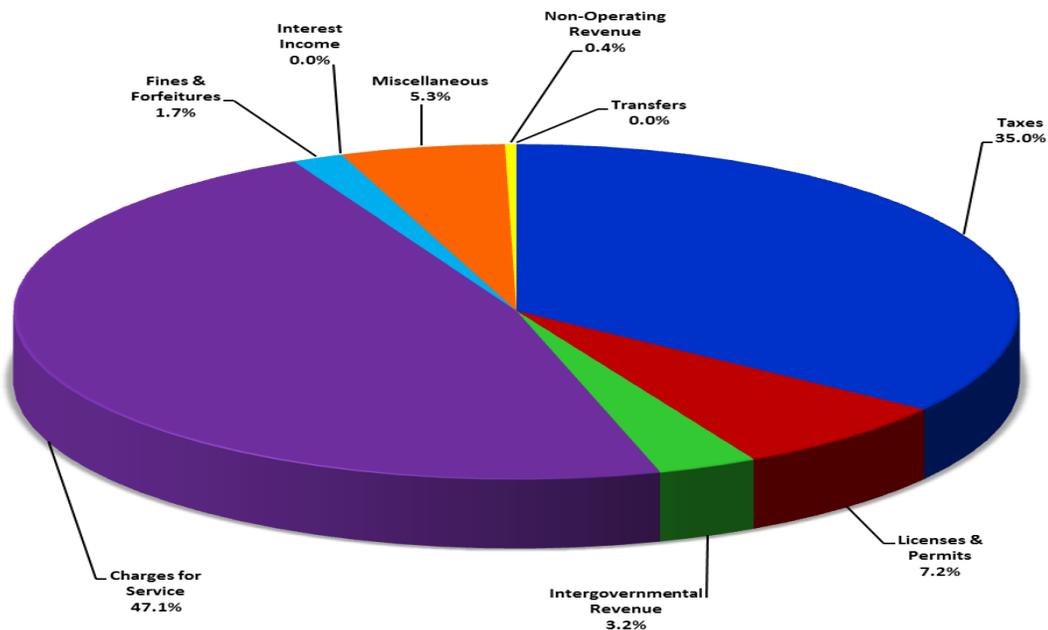
FINANCIAL OVERVIEW

Revenue Trends and Projections

VILLAGE OF FOX LAKE
 FY 2013-2014 BUDGET
 REVENUE HISTORY BY TYPE - ALL FUNDS

	Actual/Audit 2010-2011	Actual/Audit 2011-2012	Budget 2012-2013	Year-End Projected 2012-2013	Budget 2013-2014
Taxes	\$8,318,161	\$8,097,481	\$7,412,432	\$7,664,553	\$8,094,208
Licenses & Permits	\$1,627,748	\$1,588,950	\$1,515,876	\$1,572,574	\$1,668,661
Intergovernmental Revenue	\$584,850	\$725,337	\$750,546	\$909,533	\$740,296
Charges for Service	\$9,044,843	\$8,993,366	\$9,188,932	\$8,994,452	\$10,933,028
Fines & Forfeitures	\$473,712	\$385,604	\$380,500	\$371,268	\$383,000
Interest Income	\$85,310	\$31,349	\$108,600	\$29,183	\$2,500
Miscellaneous	\$1,700,771	\$1,129,144	\$2,089,410	\$1,633,603	\$1,229,127
Non-Operating Revenue	\$127,840	\$1,881,426	\$459,853	\$136,950	\$85,000
Transfers	\$212,250	\$106,000	\$134,157	\$192,500	\$0
Totals	\$22,175,482	\$22,938,658	\$22,040,306	\$21,504,616	\$23,135,820

VILLAGE OF FOX LAKE
 FY 2013-2014 BUDGET
 REVENUE HISTORY BY TYPE - ALL FUNDS
 \$23,135,820



FINANCIAL OVERVIEW

Expenditure Trends and Projections

VILLAGE OF FOX LAKE
FY 2013-2014 BUDGET
EXPENDITURE SUMMARY - BY FUND - ALL FUNDS

	Actual/Audit 2010-2011	Actual/Audit 2011-2012	Budget 2012-2013	Year-End Projected 2012-2013	Budget 2013-2014
GENERAL FUND					
Personnel/Benefits	\$4,680,078	\$4,946,270	\$5,253,652	\$5,019,939	\$5,512,192
Contractual Services	\$1,191,962	\$1,008,704	\$1,330,766	\$1,335,409	\$1,485,428
Commodities/Supplies	\$1,131,558	\$1,035,028	\$1,208,521	\$938,163	\$1,260,582
Capital Outlays	\$76,022	\$397,579	\$1,311,880	\$961,926	\$245,082
Other	\$1,131,938	\$1,792,738	\$763,389	\$762,246	\$1,300,390
Transfer	\$0	\$106,000	\$0	\$192,500	\$0
Total General Fund	\$8,211,558	\$9,286,319	\$9,868,208	\$9,210,185	\$9,803,671
MFT FUND					
Personnel/Benefits	\$0	\$0	\$0	\$0	\$0
Contractual Services	\$24,653	\$17,927	\$54,000	\$31,014	\$65,000
Commodities/Supplies	\$84,696	\$52,418	\$200,000	\$121,422	\$175,000
Capital Outlays	\$152,223	\$193,186	\$190,000	\$191,889	\$95,000
Other	\$0	\$0	\$0	\$0	\$0
Total MFT Fund	\$261,572	\$263,530	\$444,000	\$344,325	\$335,000
TIF FUND					
Personnel/Benefits	\$0	\$0	\$0	\$0	\$0
Contractual Services	\$3,415	\$1,349	\$10,000	\$1,380	\$5,000
Commodities/Supplies	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Total TIF Fund	\$3,415	\$1,349	\$10,000	\$1,380	\$5,000
PARKS FUND					
Personnel/Benefits	\$0	\$0	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0	\$0	\$0
Commodities/Supplies	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$212	\$0	\$0	\$0	\$0
Other	\$147,031	\$157,184	\$37,357	\$28,735	\$86,790
Total Parks Fund	\$147,243	\$157,184	\$37,357	\$28,735	\$86,790
INSURANCE FUND					
Personnel/Benefits	\$0	\$0	\$0	\$0	\$0
Contractual Services	\$256,835	\$233,144	\$203,793	\$220,817	\$215,317
Commodities/Supplies	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Total Insurance Fund	\$256,835	\$233,144	\$203,793	\$220,817	\$215,317

FINANCIAL OVERVIEW

Expenditure Trends and Projections

VILLAGE OF FOX LAKE
FY 2013-2014 BUDGET
EXPENDITURE HISTORY BY FUND - ALL FUNDS

	Actual/Audit 2010-2011	Actual/Audit 2011-2012	Budget 2012-2013	Year-End Projected 2012-2013	Budget 2013-2014
FIRE RESCUE FUND					
Personnel/Benefits	\$81,626	\$80	\$0	\$0	\$0
Contractual Services	\$1,155,483	\$1,245,573	\$1,225,428	\$913,622	\$1,282,503
Commodities/Supplies	\$48,078	\$87,098	\$1,000	\$7,000	\$3,500
Capital Outlays	\$45,198	\$0	\$2,000	\$4,593	\$5,000
Other	\$0	\$0	\$0	\$0	\$0
Total Fire Rescue Fund	\$1,330,385	\$1,332,752	\$1,228,428	\$925,215	\$1,291,003
REFUSE FUND					
Personnel/Benefits	\$0	\$0	\$0	\$0	\$0
Contractual Services	\$766,300	\$799,422	\$820,850	\$817,182	\$834,000
Commodities/Supplies	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Total Refuse Fund	\$766,300	\$799,422	\$820,850	\$817,182	\$834,000
COMMUTER PARKING FUND					
Personnel/Benefits	\$2,849	\$2,947	\$8,486	\$5,326	\$7,477
Contractual Services	\$83,897	\$67,092	\$103,895	\$65,836	\$87,135
Commodities/Supplies	\$8,379	\$1,645	\$4,400	\$1,500	\$3,200
Capital Outlays	\$26,845	\$10,836	\$20,000	\$50,000	\$0
Other	\$119,631	\$80,811	\$100,000	\$74,758	\$93,222
Total Commuter Parking Lot Fund	\$241,601	\$163,331	\$236,781	\$197,420	\$191,034
WATER & SEWER FUND					
Personnel/Benefits	\$596,298	\$639,331	\$708,023	\$510,670	\$893,614
Contractual Services	\$740,543	\$772,459	\$839,111	\$840,642	\$945,334
Commodities/Supplies	\$198,713	\$179,923	\$298,679	\$212,012	\$349,437
Capital Outlays	\$35,890	\$0	\$1,004,600	\$208,000	\$1,731,610
Other	\$892,378	\$990,560	\$877,209	\$1,097,544	\$927,721
Total Water/Sewer Fund	\$2,463,823	\$2,582,273	\$3,727,622	\$2,868,868	\$4,847,718
NWRWRF					
Personnel/Benefits	\$1,384,271	\$1,483,599	\$1,642,588	\$1,499,729	\$1,620,532
Contractual Services	\$1,522,807	\$1,427,687	\$1,891,332	\$1,463,563	\$1,558,684
Commodities/Supplies	\$345,551	\$415,783	\$798,356	\$492,900	\$623,090
Capital Outlays	\$0	\$0	\$5,872,010	\$4,851,215	\$3,617,900
Other	\$1,889,390	\$2,211,518	\$708,000	\$671,828	\$735,015
Total NWRWRF Fund	\$5,142,019	\$5,538,587	\$10,912,286	\$8,979,235	\$8,155,221

FINANCIAL OVERVIEW

Expenditure Trends and Projections

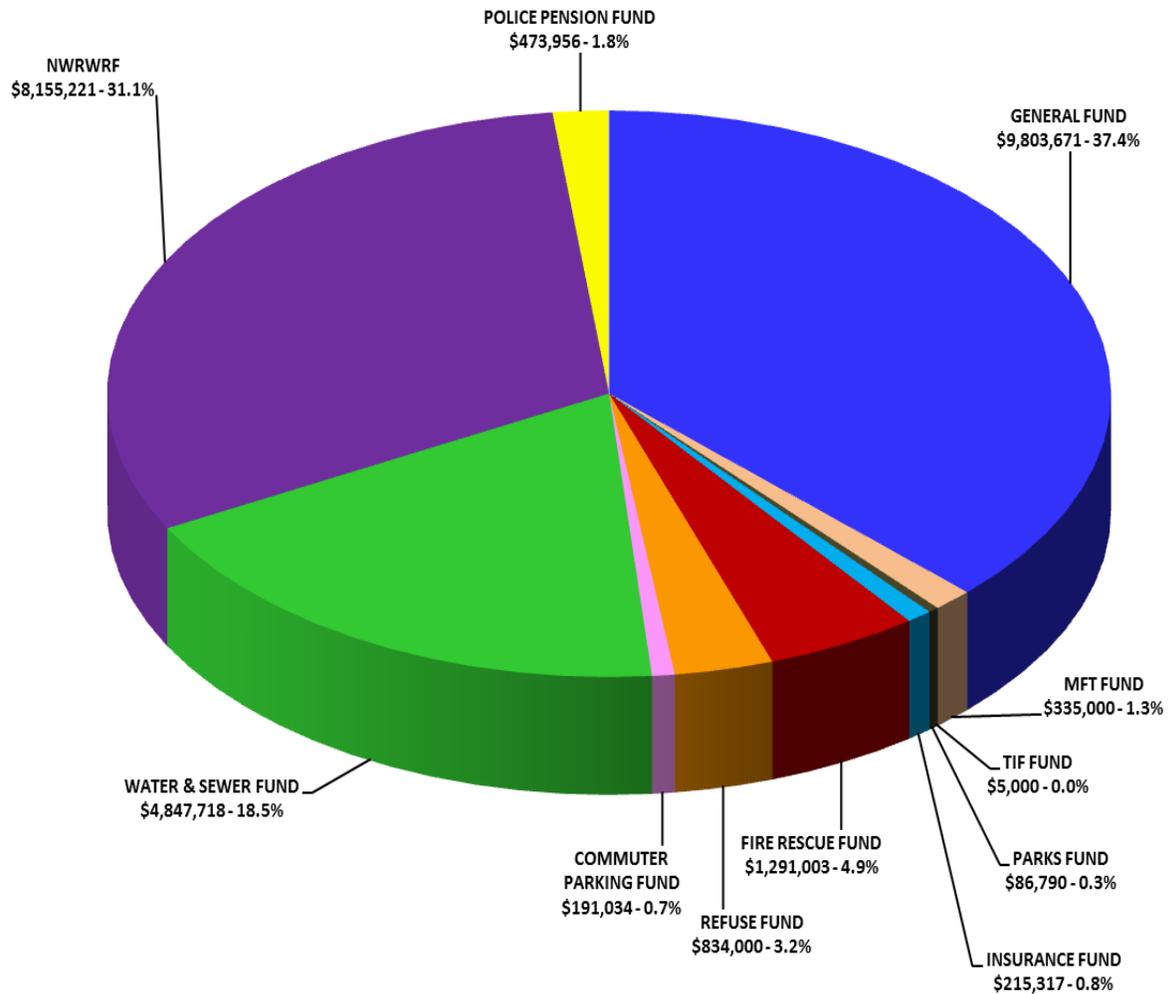
VILLAGE OF FOX LAKE
FY 2013-2014 BUDGET
EXPENDITURE HISTORY BY FUND - ALL FUNDS

	Actual/Audit 2010-2011	Actual/Audit 2011-2012	Budget 2012-2013	Year-End Projected 2012-2013	Budget 2013-2014
POLICE PENSION FUND					
Personnel/Benefits	\$287,322	\$392,558	\$458,000	\$458,000	\$473,956
Contractual Services	\$27,232	\$0	\$0	\$0	\$0
Commodities/Supplies	\$0	\$0	\$0	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$0
Other	\$228	\$0	\$0	\$0	\$0
Total Police Pension Fund	\$314,782	\$392,558	\$458,000	\$458,000	\$473,956
TOTAL ALL FUNDS EXPENDITURES	\$19,139,532	\$20,750,449	\$27,947,325	\$24,051,362	\$26,238,709

FINANCIAL OVERVIEW

Expenditure Trends and Projections

VILLAGE OF FOX LAKE
FY 2013-2014 BUDGET
EXPENDITURE HISTORY BY FUND - ALL FUNDS
\$26,238,709



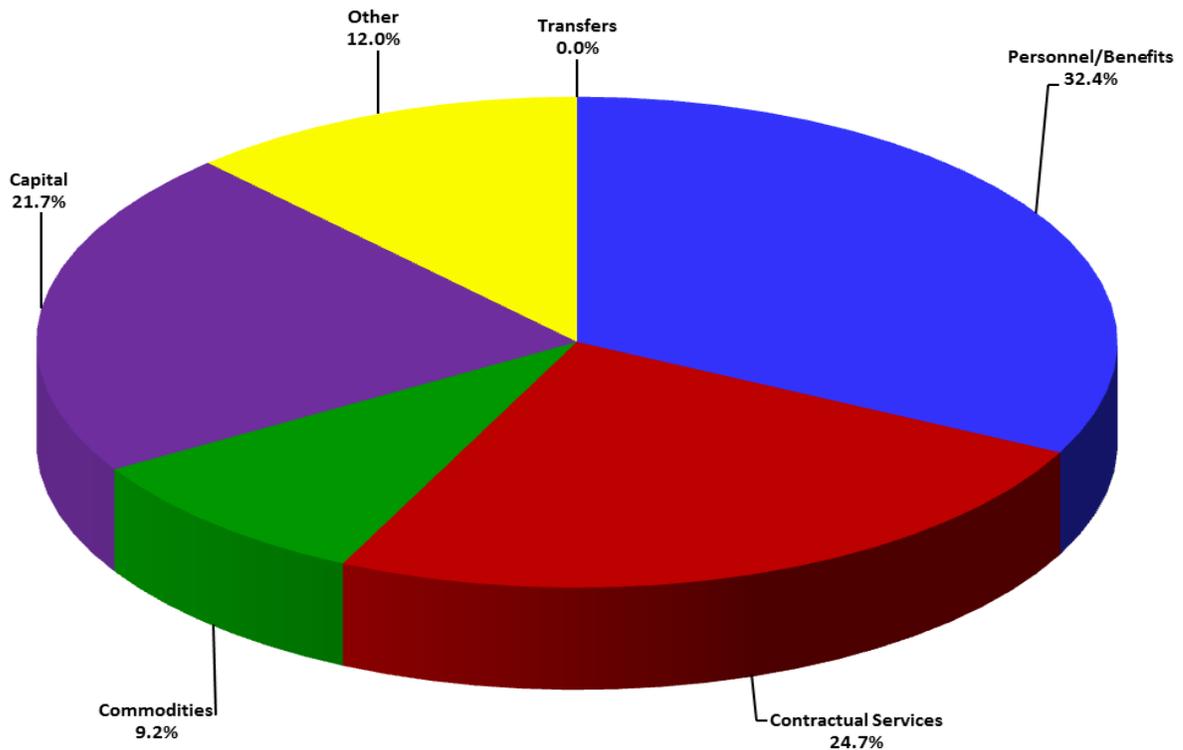
FINANCIAL OVERVIEW

Expenditure Trends and Projections

VILLAGE OF FOX LAKE
 FY 2013-2014 BUDGET
 EXPENDITURE HISTORY BY TYPE - ALL FUNDS

	Actual/Audit 2010-2011	Actual/Audit 2011-2012	Budget 2012-2013	Year-End Projected 2012-2013	Budget 2013-2014
Personnel/Benefits	\$7,032,444	\$7,464,785	\$8,070,749	\$7,493,664	\$8,507,771
Contractual Services	\$5,773,127	\$5,573,357	\$6,479,175	\$5,689,465	\$6,478,401
Commodities	\$1,816,974	\$1,771,895	\$2,510,956	\$1,772,997	\$2,414,809
Capital	\$336,391	\$601,601	\$8,400,490	\$6,267,623	\$5,694,592
Other	\$4,180,597	\$5,232,811	\$2,485,955	\$2,635,111	\$3,143,138
Transfers	\$0	\$106,000	\$0	\$192,500	\$0
Totals	\$19,139,533	\$20,750,449	\$27,947,325	\$24,051,362	\$26,238,709

VILLAGE OF FOX LAKE
 FY 2013-2014 BUDGET
 EXPENDITURE HISTORY BY TYPE - ALL FUNDS
 \$26,238,709



FINANCIAL OVERVIEW

Staffing Summary

STAFFING SUMMARY

NUMBER OF FULL-TIME EMPLOYEES

	FY 2010-11 Actual/Audit	FY 2011-12 Actual/Audit	FY 2012-13 Budget	FY 2012-13 Projection	FY 2013-14 Budget
ADMINISTRATION					
Village Administrator	1.0	1.0	1.0	1.0	1.0
Associate Village Administrator			1.0	1.0	1.0
Office Manager/Deputy Village Clerk	1.0	1.0	1.0	1.0	1.0
Network Administrator	1.0	1.0	1.0	1.0	1.0
Principal Accounting Clerk	1.0	1.0	1.0	1.0	1.0
Utility Billing Specialist	1.0	1.0	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0	1.0	1.0
Clerical Assistant	0.5	0.5	0.5	0.5	0.5
Tech Assistant					0.5
<i>Administration Subtotal</i>	<i>6.5</i>	<i>6.5</i>	<i>7.5</i>	<i>7.5</i>	<i>8.0</i>
MOTOR POOL					
Supervisor	1.0	1.0	1.0	1.0	1.0
Chief Mechanic					1.0
Mechanic (includes part-time)	1.5	2.0	2.0	2.0	1.5
<i>Motor Pool Subtotal</i>	<i>2.5</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>3.5</i>
POLICE					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Lieutenant	2.0	2.0	3.0	3.0	3.0
Sergeant	4.0	4.0	3.0	3.0	3.0
Detective	1.0	1.0	1.0	1.0	1.0
Patrol Officer (includes part-time)	18.5	19.0	20.0	20.0	20.0
School Resource Officer				1.0	1.0
Administrative Assistant to the Chief	1.0	1.0	1.0	1.0	1.0
Records Clerk	1.0	1.0	1.0	1.0	1.0
Community Service Officers	2.0	2.0	2.0	2.0	2.0
<i>Police Subtotal</i>	<i>30.5</i>	<i>31.0</i>	<i>32.0</i>	<i>33.0</i>	<i>33.0</i>
PARKS AND RECREATION					
Coordinator	1.0	1.0	1.0	1.0	1.0
Assistant	0.5	0.5	0.5	0.5	0.5
<i>Parks and Recreation Subtotal</i>	<i>1.5</i>	<i>1.5</i>	<i>1.5</i>	<i>1.5</i>	<i>1.5</i>
STREET					
Supervisor	1.0	1.0	1.0	1.0	1.0
Foreman	1.0	1.0	1.0	1.0	1.0
Secretary	1.0	1.0	1.0	1.0	1.0
Maintenance II	6.0	6.0	6.0	5.0	5.0
Maintenance I	0.0	0.0	0.0	1.0	1.0
Janitor	1.0	1.0	1.0	1.0	1.0
<i>Streets Subtotal</i>	<i>10.0</i>	<i>10.0</i>	<i>10.0</i>	<i>10.0</i>	<i>10.0</i>
COMMUNITY & ECONOMIC DEVELOPMENT					
Building Commissioner	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Fire Marshall	1.0				
Code Enforcement Officer/Inspector					1.0
Building Inspector		1.0	1.0	1.0	
Receptionist/Permit Coordinator			0.5	0.5	
<i>Community & Economic Development Subtotal</i>	<i>3.0</i>	<i>3.0</i>	<i>3.5</i>	<i>3.5</i>	<i>3.0</i>

FINANCIAL OVERVIEW

Staffing Summary

STAFFING SUMMARY

NUMBER OF FULL-TIME EMPLOYEES

	FY 2010-11 Actual/Audit	FY 2011-12 Actual/Audit	FY 2012-13 Budget	FY 2012-13 Projection	FY 2013-14 Budget
FOXCOMM 911					
Manager	1.0	1.0	1.0	1.0	1.0
Supervisor/Lead Telecommunicator	2.0	2.0	2.0	2.0	2.0
Senior Telecommunicator	2.0	2.0	2.0	2.0	2.0
Telecommunicator II (includes part-time)	3.0	6.0	4.5	4.5	5.5
Telecommunicator I	3.5	0.0	1.5	1.5	2.0
<i>FoxComm 911 Subtotal</i>	<i>11.5</i>	<i>11.0</i>	<i>11.0</i>	<i>11.0</i>	<i>12.5</i>
WATER AND SEWER					
Supervisor	1.0	1.0	1.0	1.0	1.0
Chief Water Operator	2.0	2.0	2.0	2.0	2.0
Operator Advanced	2.0	2.0	1.0	1.0	2.0
Operator Intermediate	1.0	1.0	2.0	2.0	1.0
Operator	0.0	0.0	0.0	0.0	3.0
Laborer	1.0	2.0	2.0	2.0	2.0
<i>Water and Sewer Subtotal</i>	<i>7.0</i>	<i>8.0</i>	<i>8.0</i>	<i>8.0</i>	<i>11.0</i>
NORTHWEST REGIONAL WATER RECLAMATION					
Supervisor	1.0	1.0	1.0	1.0	1.0
Chief Operator	2.0	2.0	2.0	2.0	2.0
Secretary	1.0	1.0	1.0	1.0	1.0
Pre-Treatment Coordinator	1.0	1.0	1.0	1.0	1.0
Electrician	1.0	1.0	1.0	1.0	1.0
Chief Mechanic	1.0	1.0	1.0	1.0	1.0
Lab Manager	1.0	1.0	1.0	1.0	1.0
Quality Assurance Chief	1.0	1.0	1.0	1.0	1.0
Intermediate Operator	2.0	2.0	3.0	3.0	3.0
Electrical Technician	1.0	1.0	1.0	1.0	1.0
Mechanic	3.0	3.0	3.0	3.0	3.0
Lab Technician	1.0	1.0	1.0	1.0	0.5
Pre-Treatment Technician	1.0	1.0	1.0	1.0	1.0
Operator	2.0	2.0	1.0	1.0	1.0
Laborer	2.0	2.0	1.0	1.0	1.0
<i>Northwest Regional Water Reclamation Subtotal</i>	<i>21.0</i>	<i>21.0</i>	<i>20.0</i>	<i>20.0</i>	<i>19.5</i>
Total Full-Time Equivalent Employees	93.5	95.0	96.5	97.5	102.0

FINANCIAL OVERVIEW

Debt Service Schedule

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

VILLAGE OF FOX LAKE
DEBT SERVICE SCHEDULE

DEBT SERVICE - TOTAL PRINCIPAL & INTEREST DUE MAY 2014 THROUGH MATURITY									
Issue Date	Maturity Date	Authorized Issue	Interest Rate(s)	GENERAL - ADMIN	GENERAL - STREETS	PARKS	GENERAL - 911	WATER & SEWER	TOTAL ALL FUNDS
Debt Certificate Series 2008	05/20/16	240,000	4.4%		53,443				53,443
Debt Certificate Series 2007	12/20/07	212,000	4.4%			178,284			178,284
2003 Installment Note	06/20/03	1,300,000	4.5%	723,183					723,183
2004 Installment Note	07/20/04	260,000	4.125%						
2005 Installment Note	11/20/05	500,000	3.95%						
Revenue Refunding Bonds, Series 2003	06/20/03	2,325,000	2.04-3.875%				1,400,428		1,400,428
Revenue Refunding Bonds, Series 2007	12/20/07	650,000	4.20%				640,025		640,025
Advanced Refunding Bonds, Series 2011 A	11/01/11	795,000	2.06-2.25%						
Debt Certificate, Series 2011B	11/15/11	3,640,000	2.5%-3.5%	1,820,253		500,108	55,652	1,442,864	3,914,615
				2,540,448	53,443	788,370	55,652	3,382,115	7,007,228

DEBT SERVICE - TOTAL PRINCIPAL & INTEREST DUE MAY 2013 - APR 2014									
Issue Date	Maturity Date	Authorized Issue	Interest Rate(s)	GENERAL - ADMIN	GENERAL - STREETS	PARKS	GENERAL - 911	WATER & SEWER	TOTAL ALL FUNDS
Debt Certificate Series 2008					10,272				10,272
Debt Certificate Series 2007						10,884			10,884
2003 Installment Note				120,534					120,534
2004 Installment Note									
2005 Installment Note				77,063					77,063
Revenue Refunding Bonds, Series 2003							180,004		180,004
Revenue Refunding Bonds, Series 2007							70,045		70,045
Advanced Refunding Bonds, Series 2011 A							252,813		252,813
Debt Certificate, Series 2011B				207,122		66,028	6,334	183,618	444,000
				426,618	10,272	86,760	6,334	684,680	1,202,363

FINANCIAL OVERVIEW

Fund Balance Projections

Village of Fox Lake
Fiscal Year 2013-2014 Budget
Summary of Fund Balances and Unrestricted Net Assets

FUND	Actual/Audit FY 2010-11	Actual/Audit FY 2011-12	Budget FY 2012-13	Projection FY 2012-13	Budget FY 2013-14
GENERAL					
Beginning Fund Balance	\$ 1,105,943	\$ 2,057,784	\$ 3,756,585	\$ 3,756,585	\$ 4,025,637
Revenues	\$ 9,163,392	\$ 10,985,120	\$ 9,666,080	\$ 9,479,237	\$ 9,908,288
Expenditures	\$ 8,211,558	\$ 9,286,319	\$ 9,868,208	\$ 9,210,185	\$ 9,803,671
Change in Fund Balance	\$ 951,834	\$ 1,698,801	\$ (202,128)	\$ 269,052	\$ 104,617
Ending Fund Balance	\$ 2,057,784	\$ 3,756,585	\$ 3,554,457	\$ 4,025,637	\$ 4,130,254
MOTOR FUEL TAX					
Beginning Fund Balance	\$ 254,406	\$ 446,227	\$ 554,964	\$ 554,964	\$ 658,137
Revenues	\$ 453,394	\$ 372,267	\$ 387,853	\$ 447,498	\$ 343,200
Expenditures	\$ 261,572	\$ 263,530	\$ 444,000	\$ 344,325	\$ 335,000
Change in Fund Balance	\$ 191,822	\$ 108,737	\$ (56,147)	\$ 103,173	\$ 8,200
Ending Fund Balance	\$ 446,227	\$ 554,964	\$ 498,817	\$ 658,137	\$ 666,337
FIRE RESCUE					
Beginning Fund Balance	\$ (1,273)	\$ (92,097)	\$ (138,878)	\$ (138,878)	\$ 290,408
Revenues	\$ 1,239,561	\$ 1,285,972	\$ 1,292,000	\$ 1,354,501	\$ 1,200,241
Expenditures	\$ 1,330,385	\$ 1,332,752	\$ 1,228,428	\$ 925,215	\$ 1,291,003
Change in Fund Balance	\$ (90,824)	\$ (46,780)	\$ 63,572	\$ 429,286	\$ (90,762)
Ending Fund Balance	\$ (92,097)	\$ (138,878)	\$ (75,306)	\$ 290,408	\$ 199,645
PARKS					
Beginning Fund Balance	\$ 28,312	\$ 39,746	\$ (7,773)	\$ (7,773)	\$ 480
Revenues	\$ 158,678	\$ 109,665	\$ 37,657	\$ 36,988	\$ 3,250
Expenditures	\$ 147,243	\$ 157,184	\$ 37,357	\$ 28,735	\$ 86,790
Change in Fund Balance	\$ 11,435	\$ (47,519)	\$ 300	\$ 8,253	\$ (83,540)
Ending Fund Balance	\$ 39,746	\$ (7,773)	\$ (7,473)	\$ 480	\$ (83,060)
TIF DISTRICT					
Beginning Fund Balance	\$ 88,474	\$ 124,970	\$ 169,782	\$ 169,782	\$ 211,346
Revenues	\$ 39,910	\$ 46,160	\$ 35,100	\$ 42,944	\$ 35,000
Expenditures	\$ 3,415	\$ 1,349	\$ 10,000	\$ 1,380	\$ 5,000
Change in Fund Balance	\$ 36,495	\$ 44,811	\$ 25,100	\$ 41,564	\$ 30,000
Ending Fund Balance	\$ 124,970	\$ 169,782	\$ 194,882	\$ 211,346	\$ 241,346
NORTHWEST REGIONAL					
Beginning Fund Balance	\$ 53,005,212	\$ 53,578,467	\$ 53,385,788	\$ 53,385,788	\$ 50,170,524
Revenues	\$ 5,715,274	\$ 5,342,907	\$ 5,807,419	\$ 5,766,972	\$ 5,389,300
Expenditures	\$ 5,142,019	\$ 5,538,587	\$ 10,912,286	\$ 8,979,235	\$ 8,155,221
Change in Fund Balance	\$ 573,255	\$ (195,680)	\$ (5,104,867)	\$ (3,212,263)	\$ (2,765,921)
Ending Fund Balance	\$ 53,578,467	\$ 53,385,788	\$ 48,277,921	\$ 50,170,524	\$ 47,404,604

FINANCIAL OVERVIEW

Fund Balance Projections

Village of Fox Lake
Fiscal Year 2013-2014 Budget
Summary of Fund Balances and Unrestricted Net Assets

FUND	Actual/Audit FY 2010-11	Actual/Audit FY 2011-12	Budget FY 2012-13	Projection FY 2012-13	Budget FY 2013-14
<u>WATER/SEWER</u>					
Beginning Fund Balance	\$ 11,799,105	\$ 11,873,031	\$ 11,916,984	\$ 11,916,984	\$ 11,654,127
Revenues	\$ 2,536,749	\$ 2,626,226	\$ 3,029,050	\$ 2,606,011	\$ 4,450,531
Expenditures	\$ 2,462,823	\$ 2,582,273	\$ 3,727,622	\$ 2,868,868	\$ 4,847,718
Change in Fund Balance	\$ 73,926	\$ 43,953	\$ (698,572)	\$ (262,857)	\$ (397,187)
Ending Fund Balance	\$ 11,873,031	\$ 11,916,984	\$ 11,218,412	\$ 11,654,127	\$ 11,256,940
<u>COMMUTER PARKING</u>					
Beginning Fund Balance	\$ 555,742	\$ 463,554	\$ 450,544	\$ 450,544	\$ 381,358
Revenues	\$ 149,413	\$ 150,321	\$ 150,300	\$ 128,234	\$ 144,550
Expenditures	\$ 241,601	\$ 163,331	\$ 236,781	\$ 197,420	\$ 191,034
Change in Fund Balance	\$ (92,188)	\$ (13,010)	\$ (86,481)	\$ (69,186)	\$ (46,484)
Ending Fund Balance	\$ 463,554	\$ 450,544	\$ 364,063	\$ 381,358	\$ 334,873
<u>REFUSE</u>					
Beginning Fund Balance	\$ 43,244	\$ 101,887	\$ 57,165	\$ 57,165	\$ 95,949
Revenues	\$ 824,943	\$ 754,700	\$ 845,847	\$ 855,966	\$ 845,297
Expenditures	\$ 766,300	\$ 799,422	\$ 820,850	\$ 817,182	\$ 834,000
Change in Fund Balance	\$ 58,643	\$ (44,722)	\$ 24,997	\$ 38,784	\$ 11,297
Ending Fund Balance	\$ 101,887	\$ 57,165	\$ 82,162	\$ 95,949	\$ 107,246
<u>INSURANCE</u>					
Beginning Fund Balance	\$ 182,738	\$ 245,513	\$ 335,902	\$ 335,902	\$ 452,218
Revenues	\$ 319,609	\$ 323,533	\$ 331,000	\$ 337,134	\$ 342,207
Expenditures	\$ 256,835	\$ 233,144	\$ 203,793	\$ 220,817	\$ 215,317
Change in Fund Balance	\$ 62,774	\$ 90,389	\$ 127,207	\$ 116,317	\$ 126,890
Ending Fund Balance	\$ 245,513	\$ 335,902	\$ 463,109	\$ 452,218	\$ 579,107
<u>POLICE PENSION</u>					
Beginning Fund Balance	\$ 8,432,600	\$ 9,692,377	\$ 10,241,606	\$ 10,241,606	\$ 10,232,737
Revenues	\$ 1,574,559	\$ 941,787	\$ 458,000	\$ 449,131	\$ 473,956
Expenditures	\$ 314,782	\$ 392,558	\$ 458,000	\$ 458,000	\$ 473,956
Change in Fund Balance	\$ 1,259,777	\$ 549,229	\$ -	\$ (8,869)	\$ -
Ending Fund Balance	\$ 9,692,377	\$ 10,241,606	\$ 10,241,606	\$ 10,232,737	\$ 10,232,737
<u>TOTAL ALL FUNDS</u>					
Beginning Fund Balance	\$ 75,494,501	\$ 78,531,458	\$ 80,722,668	\$ 80,722,668	\$ 78,172,920
Revenues	\$ 22,175,482	\$ 22,938,658	\$ 22,040,306	\$ 21,504,616	\$ 23,135,820
Expenditures	\$ 19,138,532	\$ 20,750,449	\$ 27,947,325	\$ 24,051,362	\$ 26,238,709
Change in Fund Balance	\$ 3,036,949	\$ 2,188,210	\$ (5,907,019)	\$ (2,546,746)	\$ (3,102,890)
Ending Fund Balance	\$ 78,531,458	\$ 80,722,668	\$ 74,812,649	\$ 78,172,920	\$ 75,070,028

FINANCIAL OVERVIEW

Capital Improvement Projects

Capital improvement projects represent the equipment and infrastructure resources that all municipalities need to provide resident and business services and generally provide future benefits with long service life. A capital expenditure is incurred when the Village spends money to buy fixed assets or add value to an existing fixed asset.

Currently, capital improvement projects are budgeted in various funds, including the Motor Fuel Tax Fund, Water and Sewer Fund, Northwest Regional Water Reclamation and the General Fund. A strategic priority for the Village in FY 2013-14 is the formally establish a Capital Projects Fund and identify dedicated funding sources for the fund. In addition, creating a formalized Capital Improvement Plan, focusing on a 5 to 10 year schedule will be an essential byproduct of the development of a Capital Projects Fund. This year's Capital Improvement Projects, and their corresponding funds, are represented below:

Capital Improvement Project	Type of Project	Fund	Estimated Cost
Purchase 2 squad cars and 1 Prisoner Transport Vehicle	Vehicle Purchase and Replacement	General Fund - Police	\$86,000
Sidewalk Replacement Program	Infrastructure Improvement	General Fund - Street	\$15,000 – Year 1
Financial Management Software	Information Technology	General Fund, Water & Sewer Fund, NWRWRF and Commuter Parking	\$150,000
Vehicle Maintenance Software	Information Technology	General Fund – Motor Pool	\$17,000
Replace Squad Computers	Information Technology	General Fund – Police	\$24,000
Annual Road Resurfacing	Infrastructure Improvement	Motor Fuel Tax	\$86,000
Replace Carpeting	Building Repairs	General Fund – Police	\$20,000
Purchase Utility Van	Vehicle Purchase and Replacement	Water & Sewer Fund	\$40,000
Purchase Used Camera Truck	Vehicle Purchase and Replacement	Water & Sewer Fund	\$130,000
Mini-Trace Excavator	Vehicle Purchase and Replacement	Water & Sewer Fund	\$40,000

FINANCIAL OVERVIEW

Capital Improvement Projects

Capital Improvement Project	Type of Project	Fund	Estimated Cost
Vehicle Tow	Vehicle Purchase and Replacement	Water & Sewer Fund	\$25,000
Scat Trak	Equipment Purchase and Replacement	General Fund - Street	\$16,000
Replace Filters at Tall Oaks	Building Repairs	Water & Sewer Fund	\$130,000
Holiday Park Tower	Infrastructure Improvement	Water & Sewer Fund	\$121,610
SCADA System	Information Technology	Water & Sewer Fund	\$215,000
Water and Sewer Main Replacement	Infrastructure Improvement	Water & Sewer Fund	\$350,000
Main Liftstation Rehabilitation	Infrastructure Improvement	Water & Sewer Fund	\$371,000
Menards Liftstation Pump Rehabilitation	Infrastructure Improvement	Water & Sewer Fund	\$50,000
Media Panels	Equipment Purchase and Replacement	NWRWRF	\$117,600
Grit Pump	Equipment Purchase and Replacement	NWRWRF	\$30,000
Phase IIA Expansion	Building Repairs	NWRWRF	\$404,800
Phase IIB Expansion	Building Repairs	NWRWRF	\$705,800
Screw Rehabilitation	Building Repairs	NWRWRF	\$624,000
Stair & Structure Repairs	Building Repairs	NWRWRF	\$200,000
Building 60 MCC	Building Repairs	NWRWRF	\$116,000
HVAC Repairs	Building Repairs	NWRWRF	\$50,000
Road Resurfacing	Building Repairs	NWRWRF	\$125,000

GENERAL FUND SUMMARY

Description	Actual/Audit 2011-2012	Budget 2012-2013	Year End Projected 2012-2013	Proposed 2013-2014	Proposed FY 2013-14 vs. Budget FY 2012-13	
					Dollar Difference	Percent (%) Change
Beginning Fund Balance	\$2,057,784	\$3,756,585	\$3,756,585	\$4,025,637	\$269,052	7.2%
Revenues	\$10,985,120	\$9,666,080	\$9,479,237	\$9,908,288	\$242,208	2.5%
Expenses						
ADMINISTRATION	\$1,351,239	\$1,558,798	\$1,255,120	\$2,034,004	\$475,206	30.5%
MOTOR POOL	\$508,069	\$611,682	\$460,031	\$521,526	(\$90,156)	-14.7%
IMRF	\$365,666	\$405,318	\$384,513	\$435,109	\$29,791	7.4%
POLICE	\$3,452,047	\$3,823,220	\$3,848,930	\$4,032,737	\$209,517	5.5%
BOARD OF POLICE & FIRE	\$9,844	\$21,500	\$16,664	\$20,550	(\$950)	-4.4%
PARKS AND REC	\$197,878	\$539,931	\$232,856	\$222,327	(\$317,604)	-58.8%
STREET	\$1,053,098	\$1,636,646	\$1,640,552	\$1,139,489	(\$497,157)	-30.4%
COMMUNITY/ECON DEV.	\$422,054	\$378,081	\$402,425	\$474,424	\$96,343	25.5%
FOXCOMM 911	\$775,424	\$893,032	\$776,594	\$923,505	\$30,473	3.4%
TRANSFERS	\$106,000	\$0	\$192,500	\$0	\$0	0.0%
OTHER PROGRAMS	\$1,045,000	\$0	\$0	\$0	\$0	0.0%
Total Expenses	\$9,286,319	\$9,868,208	\$9,210,185	\$9,803,671	(\$64,536)	-0.7%
Difference	\$1,698,801	(\$202,128)	\$269,052	\$104,617	\$306,745	151.8%
Ending Fund Balance	\$3,756,585	\$3,554,457	\$4,025,637	\$4,130,254	\$575,797	16.2%

GENERAL FUND SUMMARY

VILLAGE OF FOX LAKE
FY 2013-2014 BUDGET
GENERAL FUND REVENUE HISTORY

		Actual/Audit 2010-2011	Actual/Audit 2011-2012	Budget 2012-2013	Year-End Projected 2012-2013	Budget 2013-2014	Budget Comparison Increase/ (Decrease) Percent (%) Change	
TAXES								
01-00-311	Property Tax	\$1,601,433	\$1,740,386	\$1,673,510	\$1,670,037	\$1,724,054	\$50,544	2.9%
01-00-314	Hotel/ Motel Tax	\$8,054	\$7,879	\$7,000	\$5,720	\$7,000	\$0	0.0%
01-00-315	Road & Bridge	\$121,470	\$111,100	\$112,665	\$108,730	\$122,250	\$9,585	7.8%
01-00-341	Income Tax	\$871,118	\$909,022	\$777,267	\$974,701	\$780,000	\$2,733	0.4%
01-00-344	Sales Tax	\$2,497,143	\$2,720,217	\$2,695,000	\$2,758,501	\$3,288,000	\$593,000	18.0%
01-00-345	Local Use	\$152,832	\$151,609	\$150,990	\$157,708	\$126,500	(\$24,490)	-19.4%
01-00-346	Gaming Tax	\$0	\$0	\$0	\$0	\$12,000	\$12,000	100.0%
	Total Taxes	\$5,252,050	\$5,640,212	\$5,416,432	\$5,675,397	\$6,059,804	\$643,372	10.6%
LICENSES & PERMITS								
01-00-316	Franchise Fees	\$117,157	\$123,096	\$93,000	\$96,313	\$100,000	\$7,000	7.0%
01-00-317	Telecommunication Tax	\$258,347	\$307,388	\$290,000	\$292,094	\$300,000	\$10,000	3.3%
01-91-317	911 Fee	\$49,111	\$18,978	\$16,000	\$31,748	\$18,000	\$2,000	11.1%
01-91-318	911 Fee Cell Phone-Grayslake	\$64,559	\$90,275	\$86,900	\$79,800	\$86,000	(\$900)	-1.0%
01-00-319	Natural Gas Utility Tax	\$130,518	\$114,989	\$115,000	\$101,416	\$115,000	\$0	0.0%
01-91-319	Outside Agencies	\$142,197	\$166,321	\$190,076	\$276,366	\$306,661	\$116,585	38.0%
01-00-320	Electric Utility Tax	\$459,009	\$456,962	\$425,000	\$453,488	\$425,000	\$0	0.0%
01-00-321	Liquor Licenses	\$51,005	\$47,555	\$50,000	\$44,387	\$45,000	(\$5,000)	-11.1%
01-00-322	Vehicle Licenses	\$104,192	\$101,520	\$105,000	\$101,090	\$105,000	\$0	0.0%
01-00-323	Business Licenses	\$35,481	\$34,106	\$29,200	\$6,198	\$31,000	\$1,800	5.8%
01-00-324	Animal Licenses	\$1,260	\$1,220	\$1,500	\$1,125	\$1,500	\$0	0.0%
01-00-331	Building Permits/Fire Inspection	\$177,079	\$121,659	\$107,500	\$83,051	\$127,000	\$19,500	15.4%
01-00-337	Reimbursed Engineering Fees	\$32,036	\$0	\$2,500	\$0	\$2,500	\$0	0.0%
01-00-332	Zoning Fees/Hearing	\$4,047	\$4,132	\$3,200	\$4,498	\$5,000	\$1,800	36.0%
01-00-336	Zoning permits	\$1,750	\$750	\$1,000	\$1,000	\$1,000	\$0	0.0%
	Total Licenses & Permits	\$1,627,748	\$1,588,950	\$1,515,876	\$1,572,574	\$1,668,661	\$152,785	9.2%
INTERGOVERNMENTAL REVENUE								
01-00-318	Charitable Games Tax	\$3,459	\$3,124	\$3,000	\$2,818	\$3,000	\$0	0.0%
01-00-342	Replacement Tax	\$66,832	\$58,944	\$45,000	\$42,037	\$35,000	(\$10,000)	-28.6%
01-00-342.1	Replacement Tax-Antioch Towns	\$83	\$68	\$50	\$81	\$50	\$0	0.0%
01-00-342.2	Replacement Tax-Grant Townsh	\$3,165	\$1,510	\$1,500	\$1,000	\$1,250	(\$250)	-20.0%
01-00-347	State Grants	\$3,080	\$37,182	\$240,000	\$250,716	\$240,000	\$0	0.0%
01-00-349	Host Fee	\$176,525	\$207,996	\$207,996	\$207,996	\$207,996	\$0	0.0%
	Total Intergovernmental Revenue	\$253,144	\$308,824	\$497,546	\$504,648	\$487,296	(\$10,250)	-2.1%
CHARGES FOR SERVICE								
01-00-363	Alarm Service	\$7,275	\$7,340	\$7,000	\$7,000	\$7,000	\$0	0.0%
01-00-369	Program Fees	\$77,433	\$81,276	\$72,500	\$101,489	\$72,500	\$0	0.0%
01-00-369.1	Centennial	\$255	\$20	\$0	\$0	\$0	\$0	0.0%
01-00-371	Maps/Landvision Books	\$143	\$209	\$100	\$260	\$100	\$0	0.0%
01-00-372	Landscape Stickers	\$0	\$0	\$0	\$1,089	\$0	\$0	0.0%
01-00-378	Reports - Police	\$2,464	\$2,417	\$2,000	\$2,050	\$2,000	\$0	0.0%
01-00-382	Rental	\$92,571	\$87,771	\$87,771	\$87,191	\$85,000	(\$2,771)	-3.3%
01-00-383	Rental-Gun Range	\$400	\$2,000	\$1,600	\$2,600	\$500	(\$1,100)	-220.0%
01-00-384	Charged Police Service	\$5,864	\$5,765	\$5,764	\$12,110	\$2,500	(\$3,264)	-130.6%
01-00-386	Charged for IT Service	\$1,852	\$4,163	\$0	\$0	\$0	\$0	0.0%
01-00-387	Pace Revenue	\$903	\$2,928	\$2,500	\$884	\$0	(\$2,500)	-100.0%
	Total Charges For Service	\$189,160	\$193,888	\$179,235	\$214,673	\$169,600	(\$9,635)	-5.7%

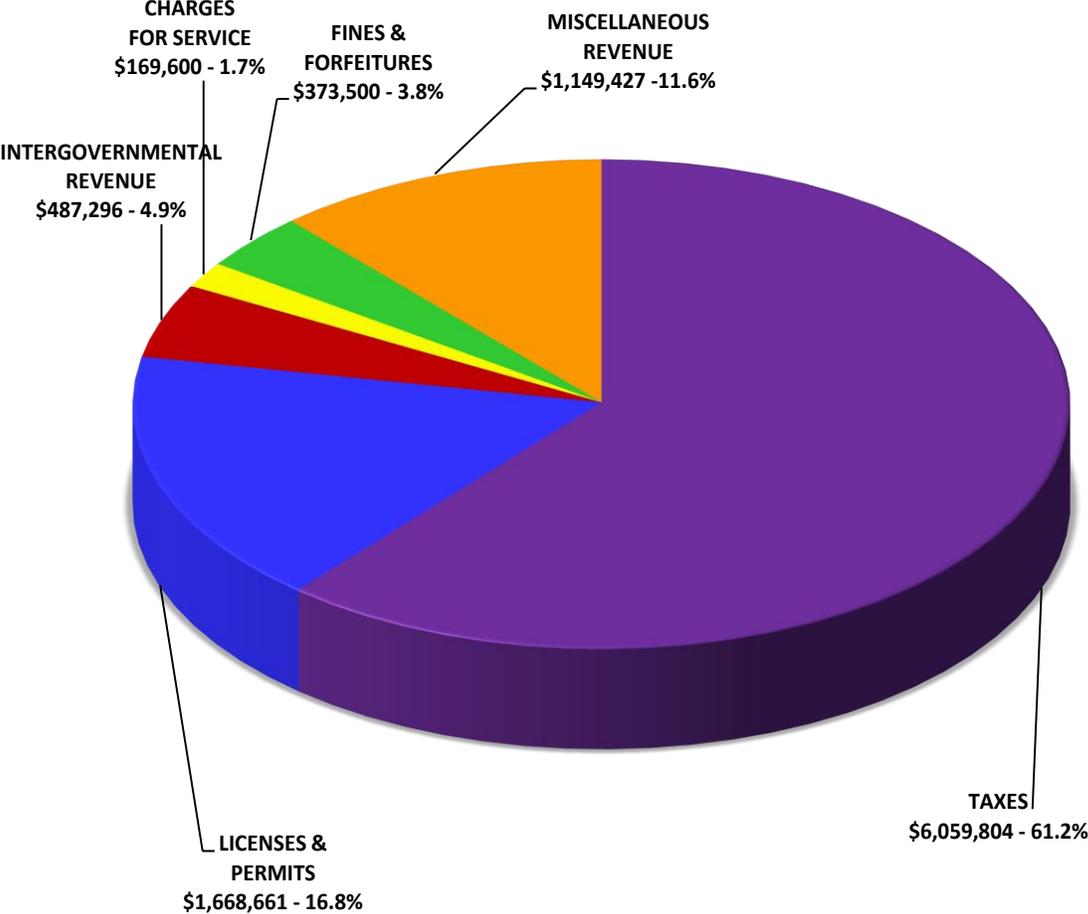
GENERAL FUND SUMMARY

VILLAGE OF FOX LAKE
FY 2013-2014 BUDGET
GENERAL FUND REVENUE HISTORY

	Actual/Audit 2010-2011	Actual/Audit 2011-2012	Budget 2012-2013	Year-End Projected 2012-2013	Budget 2013-2014	Budget Comparison	
						Increase/ (Decrease)	Percent (%) Change
FINES & FORFEITURES							
01-00-351 Court Fines	\$371,851	\$300,087	\$310,000	\$284,859	\$310,000	\$0	0.0%
01-00-351.1 Court Fines-DUI	\$4,142	\$8,928	\$7,000	\$18,309	\$12,000	\$5,000	41.7%
01-00-354 Ordinance Fines	\$70,462	\$62,231	\$50,000	\$63,000	\$50,000	\$0	0.0%
01-00-355 Forfeitures-Drug Seizure	\$249	\$5,248	\$1,500	\$0	\$1,500	\$0	0.0%
Total Fines & Forfeitures	\$446,704	\$376,494	\$368,500	\$366,168	\$373,500	\$5,000	1.3%
MISCELLANEOUS REVENUE							
01-00-381 Interest Income	\$1,326	\$871	\$1,000	\$1,225	\$1,500	\$500	33.3%
01-91-381 Interest Income	\$100	\$19	\$50	\$0	\$0	(\$50)	-100.0%
01-16-311 Property Taxes-IMRF	\$110,131	\$0	\$115,633	\$117,777	\$118,672	\$3,039	2.6%
01-00-396.1 Mayor Run	\$0	\$1,088	\$0	\$402	\$0	\$0	0.0%
01-14-123 Outside Service Revenue	\$0	\$76,703	\$0	\$44,013	\$0	\$0	0.0%
01-14-381 Miscellaneous Income-MP	\$0	\$0	\$0	\$0	\$55,386	\$55,386	0.0%
01-14-385 Charge for Service (Internal) -M	\$209,477	\$29,760	\$0	\$15,309	\$41,500	\$41,500	100.0%
01-14-386 Charge for Service (External)- M	\$36,569	\$29,341	\$122,000	\$20,945	\$63,731	(\$58,269)	-91.4%
01-00-389 Miscellaneous Income	\$13,523	\$13,615	\$5,000	\$68,928	\$10,000	\$5,000	50.0%
01-00-392 Sale of Fixed Assets	\$893	\$0	\$1,000	\$19,178	\$0	(\$1,000)	-100.0%
01-00-398 Administrative Charge	\$647,552	\$899,716	\$850,000	\$858,000	\$858,638	\$8,638	1.0%
01-00-397 Loan	\$0	\$0	\$593,808	\$0	\$0	(\$593,808)	-100.0%
01-91-399 Internal Transfer-911	\$375,000	\$0	\$0	\$0	\$0	\$0	0.0%
Total Miscellaneous Revenue	\$1,394,571	\$1,051,114	\$1,688,491	\$1,145,777	\$1,149,427	(\$539,064)	-46.9%
NON-OPERATING REVENUE							
01-11-941 Other Financing Sources - Bond	\$0	\$1,771,454	\$0	\$0	\$0	\$0	0.0%
01-91-941 Other Financing Sources	\$15	\$54,184	\$0	\$0	\$0	\$0	0.0%
Total Non-Operating Revenue	\$15	\$1,825,638	\$0	\$0	\$0	\$0	0.0%
TOTAL GENERAL FUND REVENUE	\$9,163,392	\$10,985,120	\$9,666,080	\$9,479,237	\$9,908,288	\$242,208	2.4%

GENERAL FUND SUMMARY

VILLAGE OF FOX LAKE
FY 2013-2014 BUDGET
GENERAL FUND REVENUE HISTORY
\$9,908,288

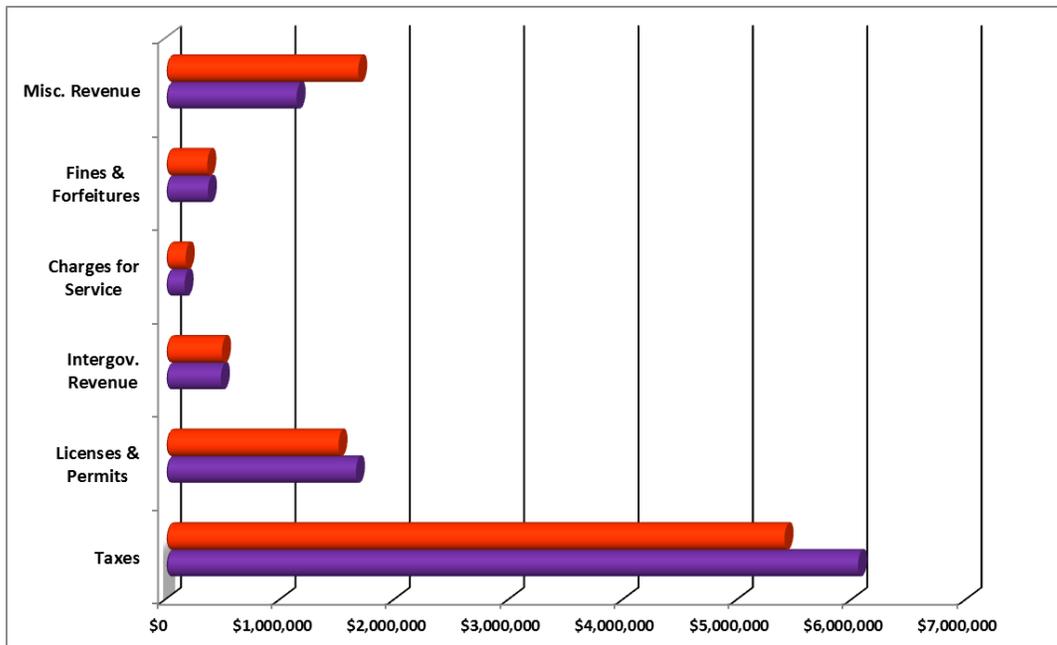


GENERAL FUND SUMMARY

General Fund Revenues By Source Fiscal Year 2013-2014

REVENUES	FY 2012-13	FY 2013-14	CHANGE IN BUDGET	
	BUDGET	PROPOSED BUDGET	FY 2013-14 vs. FY 2012-13	
			Amount	%
Taxes	\$5,416,432	\$6,059,804	\$643,372	10.6%
Licenses & Permits	\$1,515,876	\$1,668,661	\$152,785	9.2%
Intergov. Revenue	\$497,546	\$487,296	-\$10,250	-2.1%
Charges for Service	\$179,235	\$169,600	-\$9,635	-5.7%
Fines & Forfeitures	\$368,500	\$373,500	\$5,000	1.3%
Misc. Revenue	\$1,688,491	\$1,149,427	-\$539,064	-46.9%
Total Revenues	\$9,666,080	\$9,908,285	\$242,208	2.4%

■ FY2013-14 PROPOSED BUDGET
 ■ FY2012-13 BUDGET



GENERAL FUND SUMMARY

VILLAGE OF FOX LAKE
 FY 2013-2014 BUDGET
 GENERAL FUND EXPENDITURE HISTORY

	Actual/Audit 2010-2011	Actual/Audit 2011-2012	Budget 2012-2013	Year-End Projected 2012-2013	Budget 2013-2014	Budget Comparison	
						Increase/ (Decrease)	Percent (%) Change
ADMINISTRATION							
Personnel	\$348,921	\$377,585	\$455,004	\$393,196	\$472,508	\$17,504	3.7%
Contractual	\$240,998	\$226,993	\$313,045	\$307,024	\$326,267	\$13,222	4.1%
Commodities	\$626,097	\$464,133	\$485,369	\$249,900	\$454,349	(\$31,020)	-6.8%
Capital	\$0	\$0	\$5,180	\$5,000	\$5,180	\$0	0.0%
Other	\$281,661	\$282,529	\$300,200	\$300,000	\$775,700	\$475,500	61.3%
Total Administration	\$1,497,677	\$1,351,239	\$1,558,798	\$1,255,120	\$2,034,004	\$475,206	23.4%
MOTOR POOL							
Personnel	\$184,614	\$170,765	\$271,271	\$222,052	\$253,077	(\$18,194)	-7.2%
Contractual	\$4,150	\$6,049	\$14,304	\$13,289	\$27,251	\$12,947	47.5%
Commodities	\$144,340	\$158,521	\$196,107	\$160,432	\$193,197	(\$2,910)	-1.5%
Capital	\$0	\$172,735	\$130,000	\$64,258	\$48,002	(\$81,998)	-170.8%
Other	\$1,648	\$0	\$0	\$0	\$0	\$0	0.0%
Total Motor Pool	\$334,752	\$508,069	\$611,682	\$460,031	\$521,526	(\$90,155)	-17.3%
IMRF							
Personnel	\$234,054	\$365,666	\$405,318	\$384,513	\$435,109	\$29,791	6.8%
Contractual	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Commodities	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total IMRF	\$234,054	\$365,666	\$405,318	\$384,513	\$435,109	\$29,791	6.8%
POLICE							
Personnel	\$2,413,659	\$2,484,989	\$2,463,124	\$2,487,082	\$2,703,624	\$240,500	8.9%
Contractual	\$263,170	\$239,053	\$360,746	\$360,076	\$433,672	\$72,926	16.8%
Commodities	\$125,944	\$113,637	\$219,991	\$199,180	\$245,586	\$25,595	10.4%
Capital	\$76,022	\$164,245	\$321,359	\$344,591	\$175,900	(\$145,459)	-82.7%
Other	\$834,735	\$450,123	\$458,000	\$458,000	\$473,956	\$15,956	3.4%
Total Police	\$3,713,530	\$3,452,047	\$3,823,220	\$3,848,930	\$4,032,737	\$209,517	5.2%
POLICE/FIRE COMMISSION							
Personnel	\$2,755	\$3,750	\$4,800	\$3,240	\$5,000	\$200	4.0%
Contractual	\$9,615	\$5,699	\$16,550	\$12,048	\$14,750	(\$1,800)	-12.2%
Commodities	\$296	\$395	\$150	\$1,376	\$800	\$650	81.3%
Capital	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Police/Fire Commission	\$12,666	\$9,844	\$21,500	\$16,664	\$20,550	(\$950)	-4.6%
PARKS AND RECREATION							
Personnel	\$66,815	\$70,097	\$76,479	\$62,689	\$57,647	(\$18,832)	-32.7%
Contractual	\$35,796	\$33,888	\$41,397	\$46,592	\$51,180	\$9,783	19.1%
Commodities	\$83,685	\$93,892	\$102,055	\$112,902	\$113,500	\$11,445	10.1%
Capital	\$0	\$0	\$320,000	\$10,673	\$0	(\$320,000)	-100.0%
Other	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Parks and Recreation	\$186,296	\$197,878	\$539,931	\$232,856	\$222,327	(\$317,604)	-142.9%

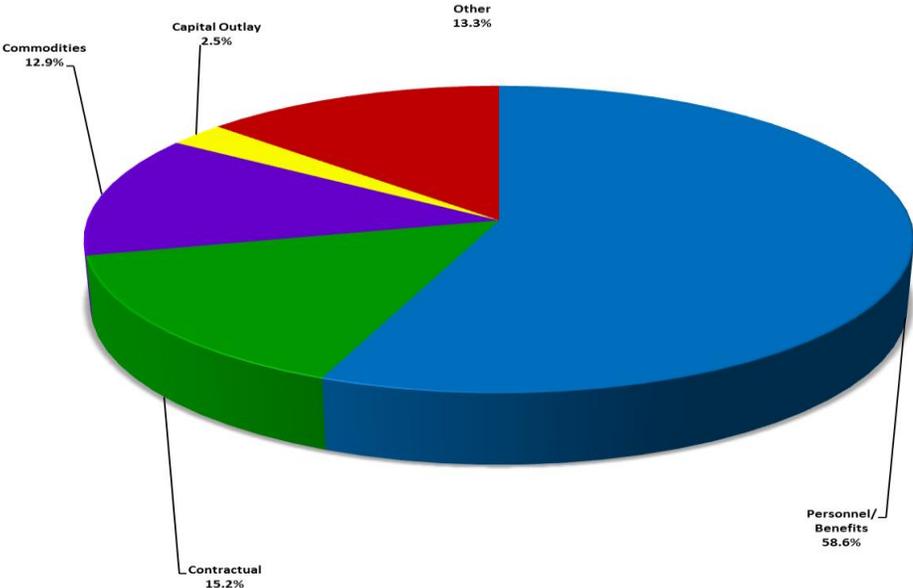
GENERAL FUND SUMMARY

VILLAGE OF FOX LAKE
 FY 2013-2014 BUDGET
 GENERAL FUND EXPENDITURE HISTORY

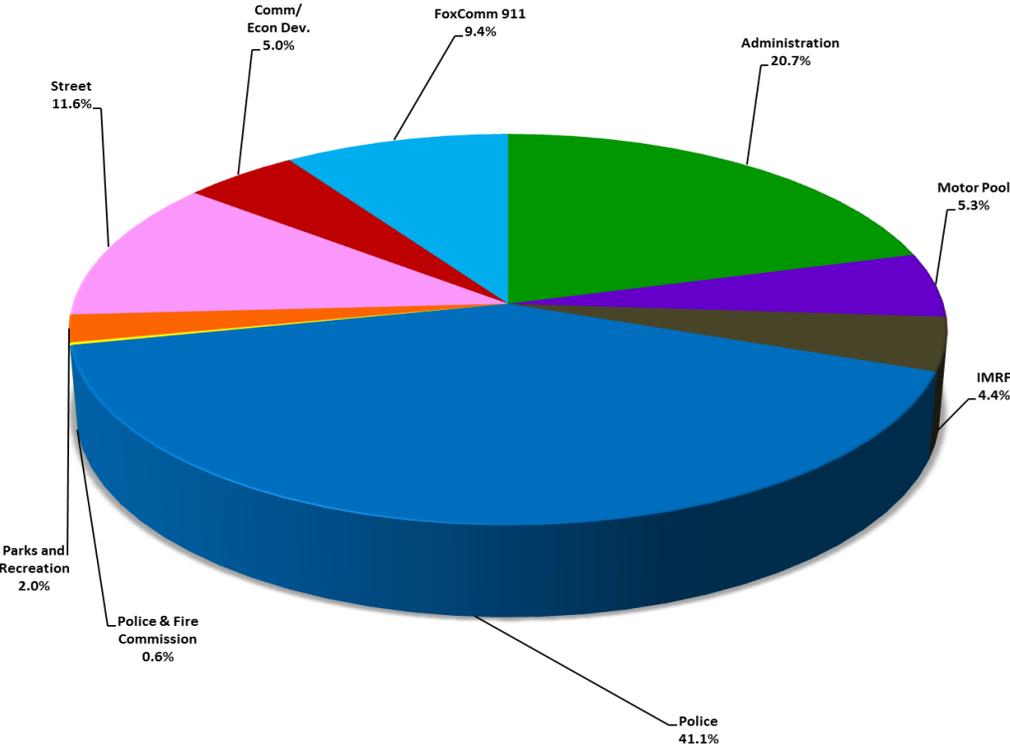
	Actual/Audit	Actual/Audit	Budget	Year-End	Budget	Budget Comparison	
	2010-2011	2011-2012	2012-2013	Projected	2013-2014	Increase/ (Decrease)	Percent (%) Change
STREET							
Personnel	\$607,035	\$653,133	\$649,443	\$654,874	\$638,427	(\$11,016)	-1.7%
Contractual	\$324,602	\$153,370	\$268,413	\$252,351	\$268,418	\$5	0.0%
Commodities	\$133,873	\$185,995	\$185,249	\$196,573	\$216,645	\$31,396	14.5%
Capital	\$0	\$60,599	\$533,541	\$536,754	\$16,000	(\$517,541)	-3234.6%
Other	0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Street	\$1,065,510	\$1,053,098	\$1,636,646	\$1,640,552	\$1,139,489	(\$497,156)	-43.6%
COMMUNITY AND ECONOMIC DEVELOPMENT							
Personnel	\$154,745	\$198,372	\$206,865	\$204,045	\$214,908	\$8,043	3.7%
Contractual	\$176,498	\$213,299	\$155,966	\$185,680	\$192,303	\$36,337	18.9%
Commodities	\$12,677	\$10,383	\$13,450	\$12,050	\$22,813	\$9,363	41.0%
Capital	\$0	\$0	\$1,800	\$650	\$0	(\$1,800)	-100.0%
Other	\$0	\$0	\$0	\$0	\$44,400	\$44,400	100.0%
Total Community and Economic Dev.	\$343,920	\$422,054	\$378,081	\$402,425	\$474,424	\$96,342	20.3%
FOXCOMM 911							
Personnel	\$667,480	\$621,913	\$721,348	\$608,248	\$731,892	\$10,544	1.4%
Contractual	\$137,133	\$130,353	\$160,345	\$158,349	\$171,587	\$11,242	6.6%
Commodities	\$4,646	\$8,072	\$6,150	\$5,750	\$13,692	\$7,542	55.1%
Capital	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other	\$13,894	\$15,086	\$5,189	\$4,246	\$6,334	\$1,145	18.1%
Total Dispatch 911	\$823,153	\$775,424	\$893,032	\$776,594	\$923,505	\$30,473	3.3%
OTHER							
Transfers	\$0	\$106,000	\$0	\$192,500	\$0	\$0	0.0%
Other Programs	\$0	\$1,045,000	\$0	\$0	\$0	\$0	0.0%
Total Other	\$0	\$1,151,000	\$0	\$192,500	\$0	\$0	0.0%
TOTAL GENERAL FUND EXPENDITURES	\$8,211,558	\$9,286,319	\$9,868,208	\$9,210,185	\$9,803,671	(\$64,536)	-0.7%

GENERAL FUND SUMMARY

Expenditures by Category



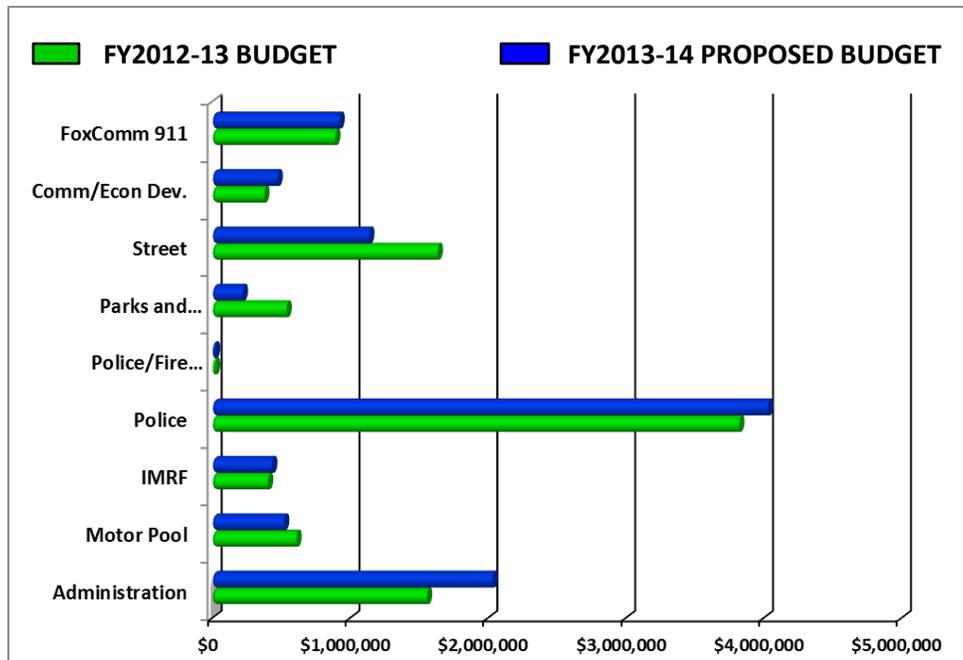
Expenditures by Department



GENERAL FUND SUMMARY

General Fund Expenditures By Department Fiscal Year 2013-2014

<u>EXPENDITURES</u>	FY 2012-13	FY 2013-14	CHANGE IN BUDGET	
	BUDGET	PROPOSED BUDGET	FY 2013-14 vs. FY 2012-13 Amount	%
Administration	\$1,558,798	\$2,034,004	\$475,206	23.4%
Motor Pool	\$611,682	\$521,526	(\$90,156)	-17.3%
IMRF	\$405,318	\$435,109	\$29,791	6.8%
Police	\$3,823,220	\$4,032,737	\$209,517	5.2%
Police/Fire Commission	\$21,500	\$20,550	(\$950)	-4.6%
Parks and Recreation	\$539,931	\$222,327	(\$317,604)	-142.9%
Street	\$1,636,646	\$1,139,489	(\$497,157)	-43.6%
Comm/Econ Dev.	\$378,081	\$474,424	\$96,343	20.3%
FoxComm 911	\$893,032	\$923,505	\$30,473	3.3%
TOTAL EXPENDITURES	\$9,868,208	\$9,803,671	(\$64,537)	-0.7%



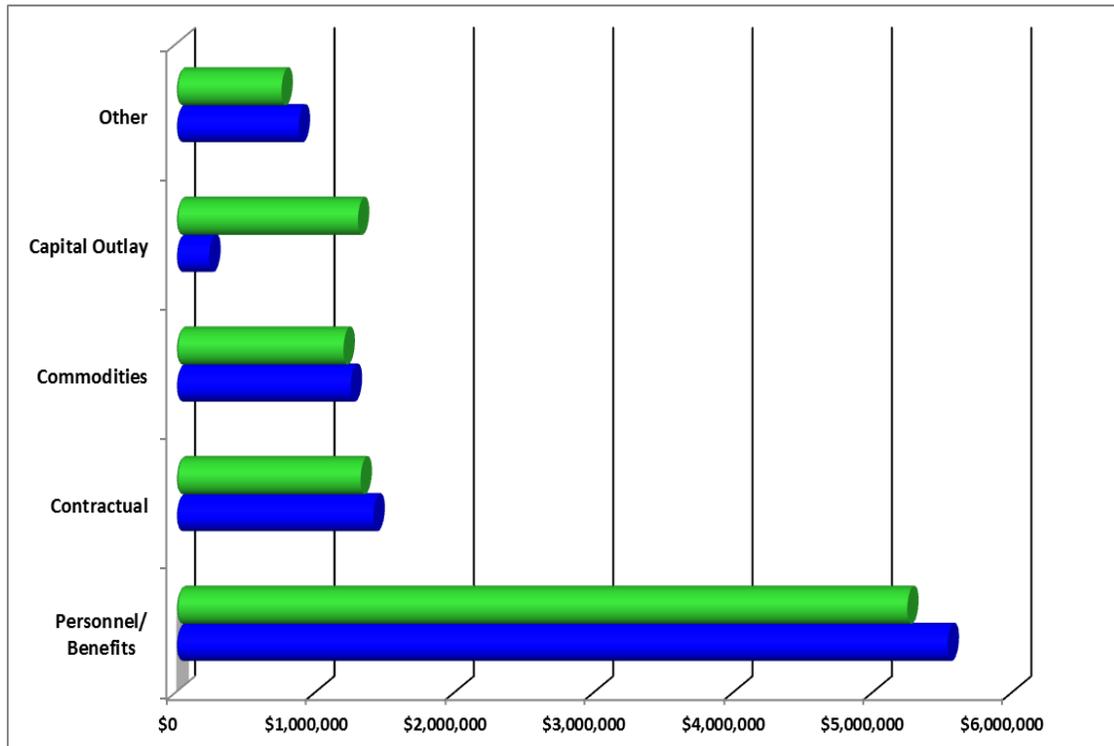
GENERAL FUND SUMMARY

General Fund Expenditures By Category Fiscal Year 2013-2014

EXPENDITURES	FY 2012-13	FY 2013-14	CHANGE IN BUDGET	
	BUDGET	PROPOSED BUDGET	FY 2013-14 vs. FY 2012-13	
			Amount	%
Personnel/ Benefits	\$5,253,652	\$5,512,192	\$258,540	4.7%
Contractual	\$1,330,766	\$1,485,428	\$154,662	10.4%
Commodities	\$1,208,521	\$1,260,582	\$52,061	4.1%
Capital Outlay	\$1,311,880	\$245,082	(\$1,066,798)	-435.3%
Other	\$763,389	\$1,300,390	\$537,001	41.3%
Total Expenditures	\$9,868,208	\$9,803,671	(\$64,537)	-0.7%

■ FY2012-13 BUDGET

■ FY2013-14 PROPOSED BUDGET



GENERAL FUND SUMMARY

Administration Department

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

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

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

In addition, the Village Administrator assists in oversight of the Business Office. With the assistance of the Acting Village Treasurer, the Business Office is led by the Associate Village Administrator and assumes responsibility for all financial transactions, budget preparation, financial reporting and utility billing. The Business Office currently outsources personnel and accounting services on a part-time basis.

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

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

GENERAL FUND SUMMARY

Administration Department

Fiscal Year 2012-2013 Notable Accomplishments

- ✓ Implemented employee Performance Evaluations
- ✓ Purchased notebooks for agenda packet access in Council Chambers
- ✓ Successfully negotiated a four (4) year contract with the Fraternal Order of Police
- ✓ Installed new projector and retractable screen in Council Chambers
- ✓ Approved a Municipal Electric Aggregation Program for Village residents and small businesses, resulting in a savings of 40% decrease in electric rates paid by residents
- ✓ Installed microwave network upgrade for Information Technology infrastructure
- ✓ Activated Requests for Service and Business Listing modules on Village website

Fiscal Year 2013-2014 Strategic Goals

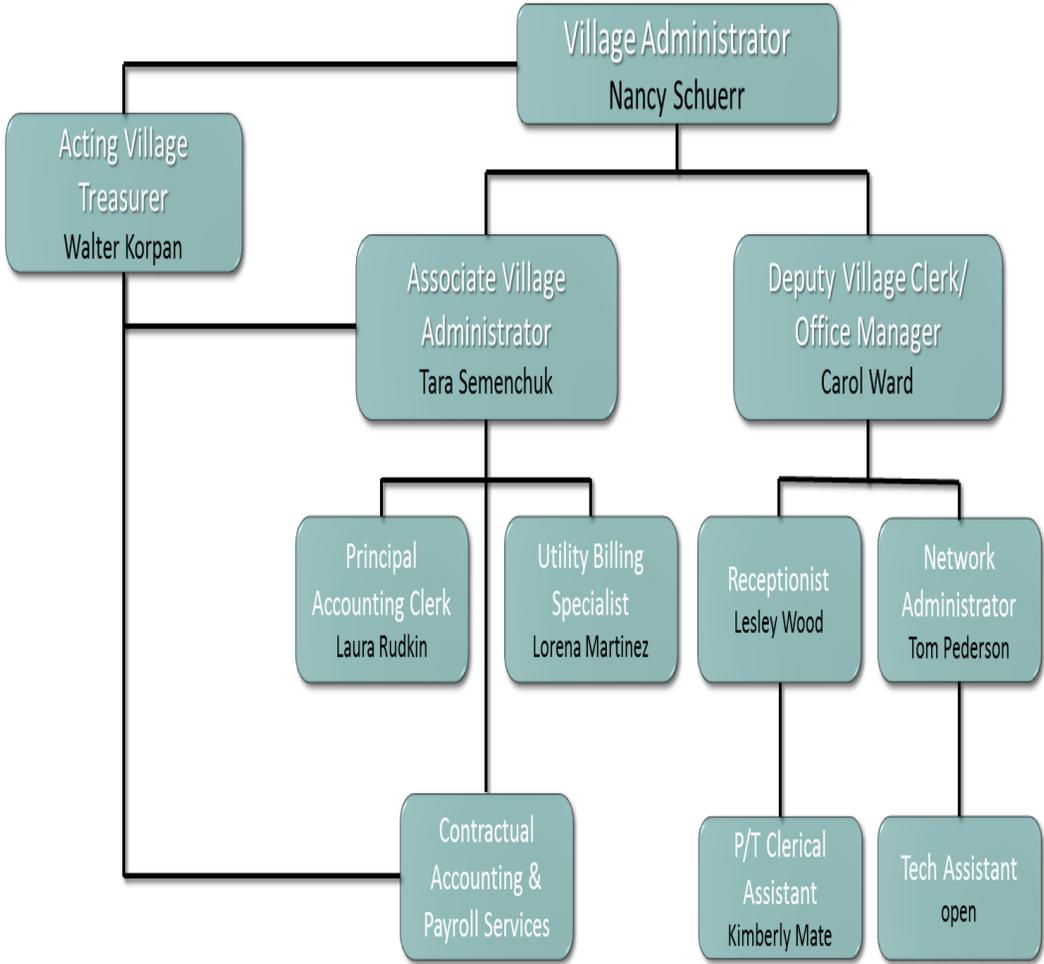
- ❖ Purchase and implement a new Financial Management Software Package
- ❖ Expand Pace bus transit service in the community
- ❖ Install new, customized “Welcome to the Village of Fox Lake” banners on Route 12
- ❖ Create a Capital Improvement Projects (CIP) Fund and identify dedicated revenue sources
- ❖ Evaluate and update Village Financial policies and Internal Control procedures
- ❖ Install Wi-Fi service at Village Hall
- ❖ Purchase E-mail Archiver program to improve storage and search capabilities of e-mails received and sent in all Village departments
- ❖ Increase Fund Balances and Operating Reserves to meet Government Finance Officers Association (GFOA) standards
- ❖ Improve Budget and Auditing process to receive national certification and recognition from the Government Finance Officers Association (GFOA)
- ❖ Review and update Personnel Manual

GENERAL FUND SUMMARY

Administration Department

Village of Fox Lake, Illinois

2013–2014 Organizational Chart – Administration Department



GENERAL FUND SUMMARY

Administration Department

<u>Account Number</u>	<u>Description</u>	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
PERSONNEL					
01-11-421	Salary Full-time	\$288,541	\$326,264	\$300,500	\$338,972
01-11-422	Overtime	\$848	\$1,500	\$1,575	\$1,500
01-11-424	Elected officials	\$47,136	\$48,000	\$48,000	\$48,000
01-11-426	Salary Part Time	\$6,114	\$28,740	\$5,669	\$35,704
01-11-451	Health Insurance	\$28,202	\$41,780	\$30,433	\$37,255
01-11-452	Life Insurance	\$275	\$420	\$420	\$441
01-11-453	Unemployment Insurance	\$4,045	\$5,650	\$5,100	\$9,286
01-11-461	FICA (Medicare & SS)	\$0	\$0	\$0	\$32,449
01-11-474	Employee Appreciation	\$2,424	\$2,650	\$1,500	\$1,350
	Total Personnel	\$377,585	\$455,004	\$393,196	\$472,508
CONTRACTUAL					
01-11-511	Maintenance Services - Building	\$20,638	\$18,700	\$18,700	\$18,225
01-11-512	Maintenance Services - Equipment	\$9,015	\$6,720	\$6,720	\$6,720
01-11-512.1	Technology	\$20,897	\$70,654	\$70,654	\$62,604
01-11-531	Accounting Services	\$89,516	\$78,615	\$75,049	\$45,270
01-11-533	Legal Fees	\$35,611	\$36,000	\$45,000	\$40,000
01-11-540	Filing Fees	\$1,013	\$1,500	\$2,021	\$1,500
01-11-548	Other Professional Services	\$1,841	\$31,690	\$31,690	\$47,187
01-11-551	Postage	\$11,722	\$11,100	\$9,000	\$11,100
01-11-552	Telephone	\$7,237	\$8,840	\$8,840	\$9,400
01-11-553	Publishing	\$5,546	\$8,500	\$7,000	\$8,500
01-11-554	Printing	\$16,491	\$18,050	\$18,050	\$21,000
01-11-558	Pace Program	\$1,605	\$3,250	\$2,100	\$30,000
01-11-561	Dues	\$2,460	\$5,426	\$5,400	\$7,816
01-11-562	Travel Expenses	\$1,528	\$5,400	\$2,300	\$5,100
01-11-563	Training	\$904	\$5,600	\$3,000	\$8,845
01-11-564	Tuition Reimbursement	\$0	\$0	\$0	\$1,000
01-11-571	Utilities	\$969	\$3,000	\$1,500	\$2,000
	Total Contractual	\$226,993	\$313,045	\$307,024	\$326,267

GENERAL FUND SUMMARY

Administration Department

<u>Account Number</u>	<u>Description</u>	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
COMMODITIES					
01-11-611	Maintenance Supplies - Building	\$1,885	\$2,000	\$1,500	\$1,500
01-11-651	Office Supplies	\$2,921	\$5,200	\$6,200	\$6,000
01-11-652	Operating Supplies	\$3,787	\$5,000	\$4,500	\$5,000
01-11-655	Fuel	\$0	\$500	\$200	\$475
01-11-684	Software	\$0	\$47,500	\$0	\$12,270
01-11-710	Principal Payment	\$293,736	\$181,339	\$160,000	\$313,233
01-11-720	Interest Expense	\$116,568	\$100,473	\$70,500	\$92,386
01-11-730	Fiscal Agent Fees	\$485	\$2,200	\$1,000	\$2,000
01-11-751	Bond Issuance Costs	\$39,261	\$0	\$0	\$0
01-11-911	Community Relations	\$5,489	\$7,000	\$6,000	\$21,485
01-11-999	Internal Transfer	\$0	\$134,157	\$0	\$0
	Total Commodities	\$464,133	\$485,369	\$249,900	\$454,349
CAPITAL					
01-11-820	Building	\$0	\$5,180	\$5,000	\$5,180
	Total Capital	\$0	\$5,180	\$5,000	\$5,180
OTHER					
01-11-595	Taxes	\$0	\$200	\$0	\$200
01-11-928	Miscellaneous Expenses	\$591	\$0	\$0	\$0
01-11-994	Business Rebates	\$281,937	\$300,000	\$300,000	\$775,500
	Total Other	\$282,529	\$300,200	\$300,000	\$775,700
TOTAL ADMINISTRATION		\$1,351,239	\$1,558,798	\$1,255,120	\$2,034,004

GENERAL FUND SUMMARY

Motor Pool Department

The Motor Pool Department is an integral internal service department in the Village organization. With a staff comprised of one (1) supervisor, two (2) full-time mechanics and a part-time mechanic, the department is responsible for ensuring the maintenance and repair of the Village of Fox Lake's vehicle fleet is in safe, operable condition and readily accessible. The Motor Pool Department also serves as additional vehicle maintenance resource to other area municipalities, performing contractual service for the Fox Lake Fire Protection District, Lake Villa Volunteer Fire, Lindenhurst Park District, and recently, the Lake Villa Public Works Department. The Motor Pool Department oversees all vehicle purchases to ensure they are aligned with the Village's Vehicle Replacement Program and industry specifications. Staff members in the Motor Pool Department continually work to improve their training and certifications in order to perform repairs and maintenance to Village vehicles as efficiently and cost-effectively as possible.

Fiscal Year 2012-2013 Notable Accomplishments

- ✓ Entered into an Intergovernmental Agreement (IGA) with Lake Villa Public Works Department to perform repairs and maintenance on their Public Works fleet
- ✓ Installed an Above Ground Fueling Station located behind the Motor Pool facility
- ✓ Removed an underground fuel storage tank; performed site remediation to ensure no soil contaminants
- ✓ Promoted one (1) part-time staff member to full-time employment status
- ✓ Surplused three (3) Village International dump trucks and purchased three (3) new Navistar dump trucks as replacements to the Village's fleet
- ✓ Purchased three (3) new Police pursuit vehicles
- ✓ Upgraded two-way radios in all Village vehicles to ensure the radios are compliant with FCC narrow-banding specifications

Fiscal Year 2013-2014 Strategic Goals

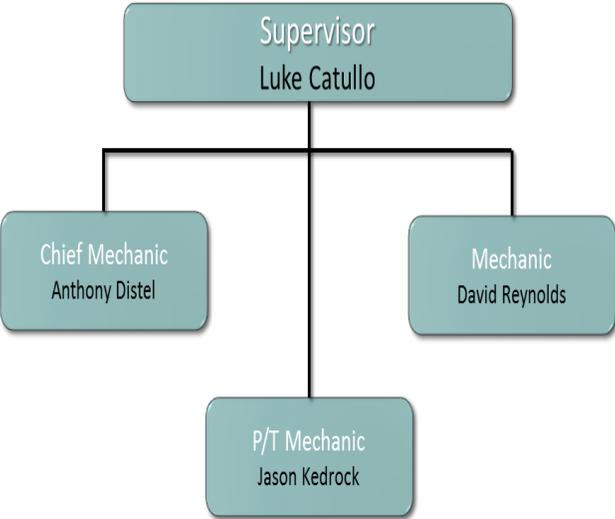
- ❖ Purchase and install new CFAWin8 Vehicle and Equipment Maintenance Software
- ❖ Replace two (2) overhead steel garage doors at the Motor Pool garage with two (2) full glass panel garage doors
- ❖ Increase staff training to achieve Automotive Service Excellence (ASE) and Emergency Vehicle Technician (EVT) certifications
- ❖ Purchase two (2) new Police pursuit vehicles and one (1) new prisoner transport vehicle
- ❖ Continue underground storage tank remediation and monitor site for any potential leaks
- ❖ Update annual Vehicle Replacement Program and review vehicle replacement schedules

GENERAL FUND SUMMARY

Motor Pool Department

Village of Fox Lake, Illinois

2013–2014 Organizational Chart – Motor Pool Department



GENERAL FUND SUMMARY

Motor Pool Department

<u>Account Number</u>	<u>Description</u>	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
PERSONNEL					
01-14-421	Employee Full-Time	\$118,144	\$172,658	\$170,492	\$181,574
01-14-422	Employee Part-Time	\$26,276	\$15,400	\$13,496	\$20,400
01-14-423	Overtime	\$6,035	\$5,000	\$1,522	\$5,000
01-14-451	Health Insurance	\$16,281	\$37,165	\$32,057	\$39,850
01-14-452	Life Insurance	\$160	\$180	\$180	\$189
01-14-453	Unemployment Insurance	\$2,850	\$3,282	\$3,000	\$3,776
01-14-471	Uniforms	\$1,018	\$1,757	\$1,306	\$2,138
01-14-474	Employee Appreciation	\$0	\$150	\$0	\$150
	Total Personnel	\$170,765	\$271,271	\$222,052	\$253,077
CONTRACTUAL					
01-14-511	Maint. Services-Building	\$2,467	\$2,500	\$2,500	\$3,302
01-14-512.1	Technology	\$940	\$6,990	\$6,990	\$18,720
01-14-548	Other Professional Services	\$1,620	\$2,000	\$2,010	\$2,000
01-14-552	Telephone	\$757	\$978	\$821	\$978
01-14-561	Dues	\$0	\$0	\$0	\$253
01-14-562	Travel Expenses	\$0	\$0	\$0	\$100
01-14-563	Training	\$264	\$1,836	\$968	\$1,898
	Total Contractual	\$6,049	\$14,304	\$13,289	\$27,251
COMMODITIES					
01-14-611	Maint Supplies-Building	\$1,221	\$1,500	\$1,762	\$1,330
01-14-651	Office Supplies	\$575	\$750	\$311	\$750
01-14-652	Operating Supplies	\$149,390	\$177,099	\$150,421	\$177,133
01-14-653	Small Tools	\$4,635	\$10,000	\$3,454	\$5,200
01-14-654	Janitorial Supplies	\$1,320	\$3,508	\$1,954	\$2,296
01-14-655	Fuel	\$1,380	\$3,250	\$2,529	\$3,088
01-14-684	Software	\$0	\$0	\$0	\$3,400
	Total Commodities	\$158,521	\$196,107	\$160,432	\$193,197
CAPITAL					
01-14-880	Capital Improvement	\$172,735	\$130,000	\$64,258	\$48,002
	Total Capital	\$172,735	\$130,000	\$64,258	\$48,002
TOTAL MOTOR POOL		\$508,069	\$611,682	\$460,031	\$521,526

GENERAL FUND SUMMARY

IMRF

The Illinois Municipal Retirement Fund (IMRF) is a special revenue fund designed to meet the costs associated with retirement benefits for all non-sworn employees of the Village (sworn Police Officers are excluded from IMRF). In 2011, the IMRF was combined with the General Fund and budgeted and accounted for as a governmental fund. Retirement expenses include payments made by the Village to the IMRF and United States Government for social security and Medicare (FICA) taxes. Revenue for the IMRF is levied separately from the general government charge in the annual property tax levy.

Fiscal Year 2013-2014 Strategic Goals

- ❖ Continue to track costs for providing retirement benefits to eligible Village employees in an accurate and timely manner
- ❖ Monitor the special revenue for IMRF benefits that is levied to Fox Lake residents
- ❖ Provide eligible employees with information on retirement and disability benefits through the IMRF retirement system

<u>Account Number</u>	<u>Description</u>	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
EXPENSE					
01-16-461	FICA (SS and Medicare)	\$168,393	\$187,692	\$174,630	\$194,554
01-16-464	IMRF Contributions	\$197,273	\$217,626	\$209,883	\$240,556
	Total Expense	\$365,666	\$405,318	\$384,513	\$435,109
TOTAL IMRF		\$365,666	\$405,318	\$384,513	\$435,109

GENERAL FUND SUMMARY

Police Department

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

The Fox Lake Police Department is comprised of three divisions; Patrol, Investigation and Administration. The Police Department employs 26 sworn officers, 6 part-time officers, two (2) Community Service Officers and a professional, administrative support staff.

Fiscal Year 2012-2013 Notable Accomplishments

- ✓ Purchased and implemented new Visionaire Records Management System (RMS)
- ✓ Resurfaced entire parking lot at Police Department
- ✓ Filled Citizens Police Academy (CPA) with teachers from Lotus Elementary School, Stanton Middle School and Grant High School
- ✓ Added one (1) full-time School Resource Officer (SRO) to Grant High School
- ✓ Hired one (1) additional full-time Patrol Officer
- ✓ Reassigned a Patrol Officer to a Detective to the Investigations Division
- ✓ Updated Police Department graphics on squad cars
- ✓ Ensured all staff members are NIMS compliant
- ✓ Updated camera systems in two (2) squad cars
- ✓ Expanded Administrative Adjudication program to include all non-criminal and non-moving violations

Fiscal Year 2013-2014 Strategic Goals

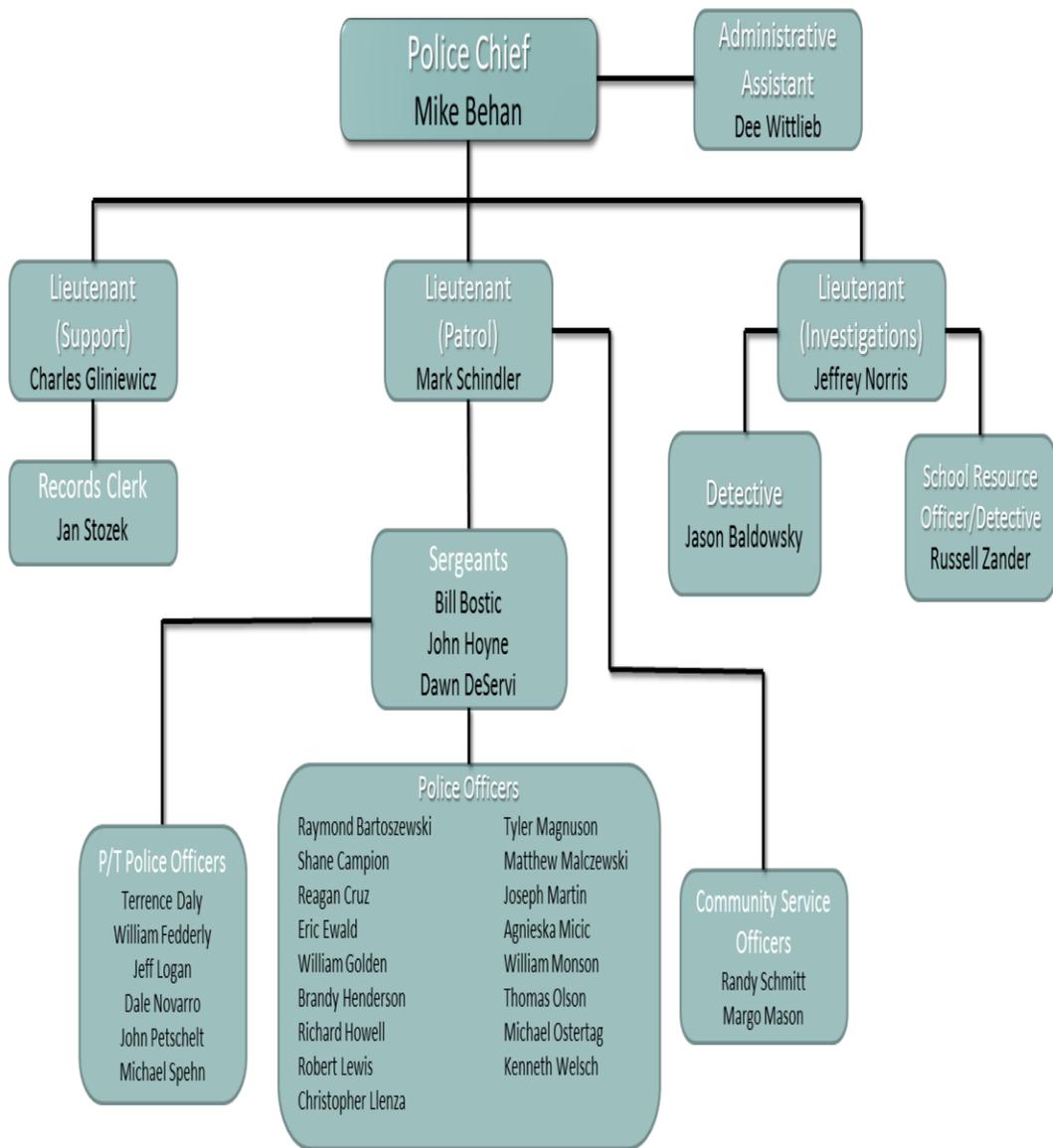
- ❖ Finalize construction and outfitting training room at the Police Department
- ❖ Sealcoat recently resurfaced parking lot
- ❖ Purchase two (2) new squads and replace prisoner transport vehicle
- ❖ Update video cameras and recording system in DOC area
- ❖ Implement a weapon buy-back program
- ❖ Continue squad car in-camera replacement program
- ❖ Purchase and install First Aid kits in all squad cars
- ❖ Host NEMERT training at Police Department for outside law enforcement agencies
- ❖ Resume Drug Abuse Resistance Education (DARE) Program in schools

GENERAL FUND SUMMARY

Police Department

Village of Fox Lake, Illinois

2013–2014 Organizational Chart – Police Department



GENERAL FUND SUMMARY

Police Department

<u>Account Number</u>		<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
PERSONNEL					
01-21-421	Full Time	\$2,000,027	\$1,935,018	\$1,999,198	\$2,138,024
01-21-422	Part Time	\$49,472	\$50,000	\$65,759	\$49,991
01-21-423	Overtime	\$67,337	\$100,000	\$67,315	\$90,000
01-21-451	Health Insurance	\$329,114	\$338,432	\$315,189	\$384,194
01-21-452	Life Insurance	\$1,480	\$1,620	\$1,620	\$1,890
01-21-453	Unemployment Insurance	\$23,784	\$25,054	\$25,000	\$25,774
01-21-471	Uniform Allowances	\$12,429	\$12,000	\$12,000	\$12,000
01-21-474	Employee Appreciation	\$1,346	\$1,000	\$1,000	\$1,750
	Total Personnel	\$2,484,989	\$2,463,124	\$2,487,082	\$2,703,624
CONTRACTUAL					
01-21-511	Maintenance Service Building	\$25,227	\$31,050	\$31,000	\$43,175
01-21-512	Maintenance Services Equipment	\$25,968	\$46,480	\$46,400	\$55,150
01-21-512.1	Technology	\$21,775	\$54,952	\$50,000	\$79,774
01-21-513	Maintenance Services Vehicles	\$8,546	\$4,500	\$5,500	\$5,800
01-21-513.1	Maintenance Services Vehicles-MP	\$0	\$0	\$0	\$0
01-21-533	Legal	\$61,817	\$98,160	\$98,000	\$113,160
01-21-548	Other Professional Services	\$60,672	\$72,604	\$72,000	\$73,813
01-21-551	Postage	\$2,704	\$2,500	\$2,676	\$2,500
01-21-552	Telephone	\$11,195	\$13,000	\$13,000	\$14,000
01-21-553	Publishing	\$86	\$500	\$400	\$500
01-21-554	Printing	\$2,845	\$5,600	\$5,600	\$5,600
01-21-561	Dues	\$945	\$2,400	\$2,200	\$2,400
01-21-562	Travel Expenses	\$113	\$2,000	\$1,800	\$2,000
01-21-563	Training	\$13,037	\$17,000	\$23,000	\$25,000
01-21-571	Utilities	\$1,701	\$5,000	\$3,500	\$5,800
01-21-587	Animal Shelter	\$2,424	\$5,000	\$5,000	\$5,000
	Total Contractual	\$239,053	\$360,746	\$360,076	\$433,672

GENERAL FUND SUMMARY

Police Department

<u>Account Number</u>		<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
COMMODITIES					
01-21-611	Maint. Supplies Building	\$6,868	\$7,100	\$7,000	\$7,100
01-21-651	Office Supplies	\$4,880	\$5,500	\$5,500	\$5,500
01-21-652	Operating Supplies	\$19,413	\$29,600	\$29,600	\$36,300
01-21-655	Automotive Fuel/ Oil	\$61,581	\$137,280	\$137,280	\$130,625
01-21-658	Meals	\$147	\$1,000	\$300	\$800
01-21-684	Software	\$0	\$0	\$0	\$21,250
01-21-696	DUI Restricted Cash Expense	\$6,022	\$18,500	\$4,000	\$22,000
01-21-697	Drug Seizure Expense	\$7,515	\$8,500	\$7,500	\$8,500
01-21-698	Charitable Games Tax	\$3,340	\$9,511	\$5,000	\$9,511
01-21-998	Repair of Property	\$1,000	\$0	\$0	\$0
01-21-911	Community Relations	\$2,870	\$3,000	\$3,000	\$4,000
	Total Commodities	\$113,637	\$219,991	\$199,180	\$245,586
CAPITAL					
01-21-820	Building	\$0	\$137,000	\$137,000	\$20,000
01-21-830	Equipment	\$68,268	\$91,000	\$91,000	\$30,000
01-21-840	Vehicles	\$95,977	\$93,359	\$116,591	\$125,900
	Total Capital	\$164,245	\$321,359	\$344,591	\$175,900
OTHER					
01-21-954	Police Pension Funding	\$450,123	\$458,000	\$458,000	\$473,956
	Total Other Finance	\$450,123	\$458,000	\$458,000	\$473,956
TOTAL POLICE		\$3,452,047	\$3,823,220	\$3,848,930	\$4,032,737

GENERAL FUND SUMMARY

Police/Fire Commission

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

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

<u>Account Number</u>	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
PERSONNEL				
01-25-421 Salaries	\$3,750	\$4,800	\$3,240	\$5,000
Total Personnel	\$3,750	\$4,800	\$3,240	\$5,000
CONTRACTUAL				
01-25-548 Other Professional Services	\$4,739	\$10,000	\$9,942	\$10,000
01-25-551 Postage	\$49	\$150	\$150	\$200
01-25-553 Publishing	\$298	\$1,700	\$407	\$1,000
01-25-561 Dues	\$375	\$500	\$386	\$550
01-25-562 Travel Expenses	\$238	\$2,200	\$663	\$2,000
01-25-563 Training	\$0	\$2,000	\$500	\$1,000
Total Contractual	\$5,699	\$16,550	\$12,048	\$14,750
COMMODITIES				
01-25-651 Office Supplies	\$395	\$150	\$1,376	\$800
Total Commodities	\$395	\$150	\$1,376	\$800
TOTAL POLICE AND FIRE COMMISSION	\$9,844	\$21,500	\$16,664	\$20,550

GENERAL FUND SUMMARY

Parks and Recreation Department

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

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

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

Fiscal Year 2012-2013 Notable Accomplishments

- ✓ Developed a plan and budgeted monies for the ice shields on the Lakefront Park building and supervised the completion of the installation
- ✓ Collaborated with Zion Park District to offer exercise programs at the Lakefront Park building for members of the senior population
- ✓ Offered two (2) theater options during 2012; the Murder Mystery Dinner Theater at Maravela's Banquet Hall and a new venue, the Broadway production of The Book of Mormon
- ✓ Secured sufficient funding from private donation and sponsorships to host Venetian Night and Korpan's Landing Holiday Parade and Children's Party without financial assistance from the Village
- ✓ Expanded dance recital programs

GENERAL FUND SUMMARY

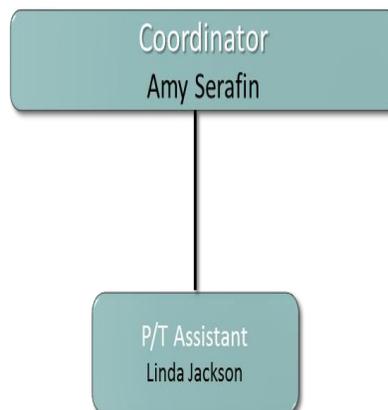
Parks and Recreation Department

Fiscal Year 2013-2014 Strategic Goals

- ❖ Design and publish a Parks and Recreation Brochure twice per year for spring and fall programs
- ❖ Develop a more efficient recycling program in all of the Parks utilizing resources such as RECYCLEBANK, Shoe Recycling, Holiday Lights Recycling and Clean Air Counts
- ❖ Diversify Oktoberfest into two separate venues focused on family activities and adult festivities
- ❖ Convert rental reservation forms to include Spanish translation
- ❖ Expand Community Events Programs to include a “Movie in the Park” at Lakefront Park in the summer of 2013
- ❖ Expand Community Outreach Courses to include a Safe Sitter Course and Cooking Classes

Village of Fox Lake, Illinois

2013–2014 Organizational Chart – Parks and Recreation Department



GENERAL FUND SUMMARY

Parks and Recreation Department

<u>Account Number</u>		<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
PERSONNEL					
01-27-421	Salaries	\$39,234	\$39,270	\$37,481	\$39,419
01-27-422	Part-Time Salaries	\$26,510	\$30,720	\$17,788	\$11,669
01-27-423	Overtime	\$353	\$2,000	\$3,211	\$3,000
01-27-451	Health Insurance	\$1,509	\$1,500	\$1,500	\$1,500
01-27-452	Life Insurance	\$55	\$60	\$60	\$63
01-27-453	Unemployment Insurance	\$2,250	\$2,679	\$2,400	\$1,695
01-27-474	Employee Appreciation	\$187	\$250	\$249	\$300
	Total Personnel	\$70,097	\$76,479	\$62,689	\$57,647
CONTRACTUAL					
01-27-511	Maint. Services - Bldg. and Equipme	\$14,557	\$22,890	\$19,058	\$23,400
01-27-512.1	Technology	\$1,322	\$630	\$428	\$1,780
01-27-533	Legal	\$943	\$1,000	\$1,457	\$1,000
01-27-548	Other Professional Services	\$5,475	\$1,900	\$12,366	\$1,750
01-27-551	Postage	\$623	\$1,000	\$1,000	\$3,030
01-27-552	Telephone	\$1,758	\$2,560	\$2,501	\$1,950
01-27-553	Publishing/Advertising	\$3,752	\$3,873	\$4,281	\$3,845
01-27-554	Printing	\$1,944	\$3,250	\$2,223	\$9,800
01-27-561	Dues	\$937	\$989	\$942	\$1,175
01-27-562	Travel	\$499	\$600	\$542	\$800
01-27-563	Training	\$218	\$455	\$471	\$900
01-27-571	Utilities	\$1,860	\$2,250	\$1,324	\$1,750
	Total Contractual	\$33,888	\$41,397	\$46,592	\$51,180
COMMODITIES					
01-27-611	Maint. Supplies - Building	\$6,882	\$7,100	\$7,087	\$7,000
01-27-651	Office Supplies	\$1,273	\$1,410	\$1,685	\$1,900
01-27-652	Operating Supplies	\$81,870	\$84,500	\$102,643	\$99,600
01-27-655	Fuel	\$3,867	\$9,045	\$1,486	\$2,000
01-27-684	Software	\$0	\$0	\$0	\$3,000
	Total Commodites	\$93,892	\$102,055	\$112,902	\$113,500
CAPITAL					
01-27-800	Capital Outlay	\$0	\$320,000	\$10,673	\$0
	Total Capital	\$0	\$320,000	\$10,673	\$0
TOTAL PARKS AND RECREATION		\$197,878	\$539,931	\$232,856	\$222,327

GENERAL FUND SUMMARY

Street Department

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

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

Fiscal Year 2012-2013 Notable Accomplishments

- ✓ Completed construction of a new salt barn/de-icing materials containment building behind the Street Department facility
- ✓ Finalized upgrade of the triple separator for the Street Department facility
- ✓ Performed a road condition survey of all Village streets to begin the process of establishing a Village Road Resurfacing Program
- ✓ Initiated ornamental streetlight conversion project to LED streetlights in the downtown
- ✓ Completed the 2011 CDBG-MF HIP resurfacing project
- ✓ Constructed a garbage corral at the Police Department
- ✓ Remodeled basement of Police Department to accommodate a new training center
- ✓ Completed Sector 2 of the retro-reflectability standard street sign improvements project
- ✓ Finalized improvements to the Community and Economic Development Department's conference room

GENERAL FUND SUMMARY

Street Department

Fiscal Year 2013-2014 Strategic Goals

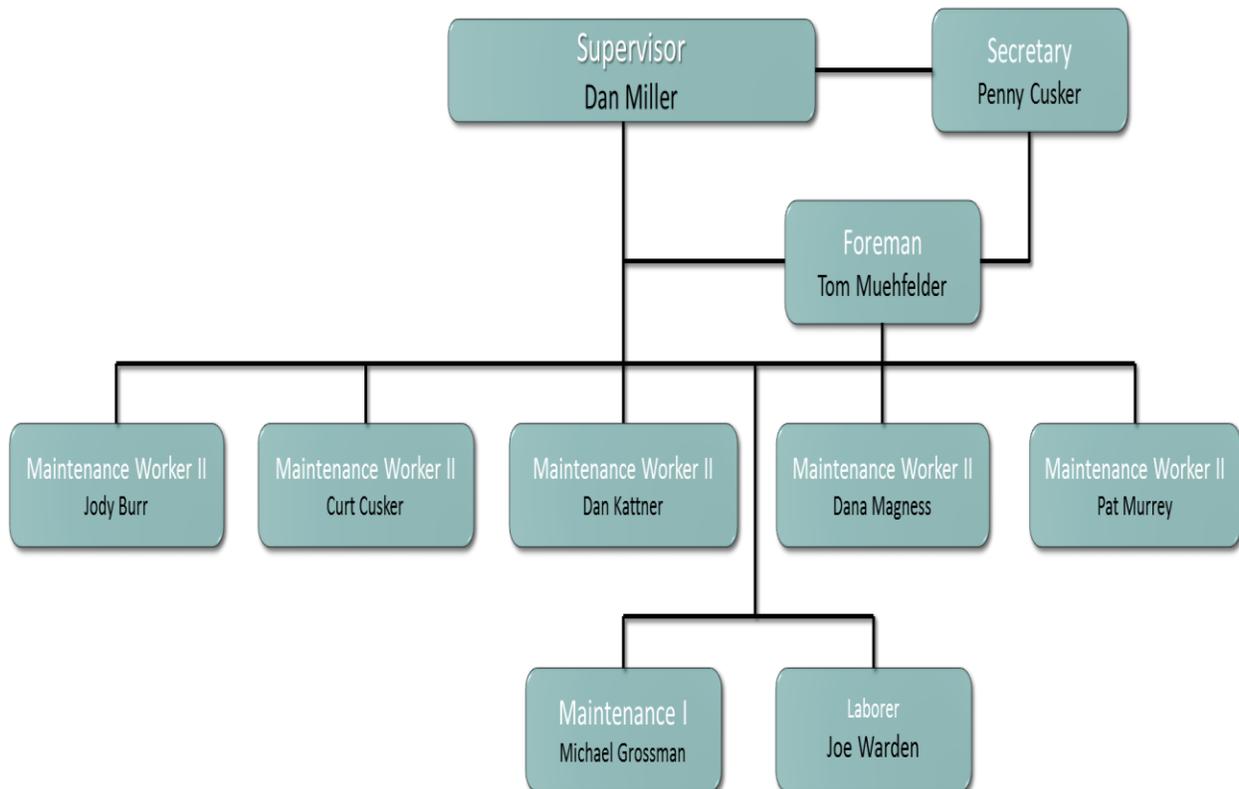
- ❖ Initiate an annual “Sidewalk Improvements Program”, focusing on repairs to tripping hazards, as well as widening sidewalks along Grand Avenue
- ❖ Complete a “Sidewalk Improvement Program” schedule that establishes maintenance timeframes and criteria for sidewalk repairs throughout the community
- ❖ Continue conversion of ornamental streetlights to LED streetlights throughout the downtown and along Grand Avenue
- ❖ Collaborate with the Lake County Municipal League’s Cooperative Bidding Program to install thermoplastic pavement markings at heavy traffic area crosswalks and at select turn lanes at various intersections
- ❖ Repair and upgrade storm sewer manholes on Nippersink Blvd., Grand Avenue and West Grand Avenue
- ❖ Assist the Community and Economic Development Department with infrastructure improvements associated with the Bikeways and Greenways grant project
- ❖ Upgrade the exterior of the gazebo at Lakefront Park
- ❖ Replace restroom roofs at Veterans Park
- ❖ Continue to explore contractual outsourcing of services, such as lawn mowing and landscaping and crack sealing to improve efficiencies and reduce costs

GENERAL FUND SUMMARY

Street Department

Village of Fox Lake, Illinois

2013–2014 Organizational Chart – Streets Department



GENERAL FUND SUMMARY

Street Department

<u>Account Number</u>	<u>Description</u>	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
PERSONNEL					
01-41-421	Full-time Salaries	\$513,615	\$480,614	\$507,382	\$478,423
01-41-422	Part Time Salaries	\$13,636	\$22,500	\$17,631	\$18,000
01-41-423	Overtime	\$23,698	\$35,000	\$35,000	\$25,000
01-41-451	Health Insurance	\$89,855	\$96,464	\$81,336	\$99,916
01-41-452	Life Insurance	\$495	\$600	\$600	\$630
01-41-453	Unemployment Insurance	\$9,030	\$9,565	\$9,500	\$11,408
01-41-471	Uniform Allowance	\$2,668	\$4,500	\$3,225	\$4,500
01-41-474	Employee Appreciation	\$136	\$200	\$200	\$550
	Total Personnel	\$653,133	\$649,443	\$654,874	\$638,427
CONTRACTUAL					
01-41-511	Maintenance Services Building	\$6,091	\$7,500	\$6,050	\$20,500
01-41-512	Maintenance Services Equipmen	\$2,164	\$2,200	\$2,200	\$2,200
01-41-512.1	Technology	\$1,719	\$8,000	\$6,438	\$3,075
01-41-514	Maintenance Services Street	\$16,462	\$44,500	\$38,865	\$31,750
01-41-517	Maintenance Services Parks	\$162	\$2,500	\$2,500	\$2,450
01-41-532	Engineering Service	\$10,476	\$32,000	\$33,865	\$38,500
01-41-533	Legal Service	\$2,096	\$3,850	\$4,475	\$3,500
01-41-548	Other Professional Service	\$10,583	\$29,463	\$28,288	\$29,463
01-41-551	Postage	\$10	\$150	\$18	\$100
01-41-552	Telephone	\$3,997	\$4,600	\$4,600	\$4,600
01-41-561	Dues	\$0	\$150	\$150	\$295
01-41-562	Travel	\$320	\$0	\$0	\$790
01-41-563	Training	\$355	\$500	\$250	\$1,995
01-41-571	Utilities	\$2,834	\$3,500	\$2,920	\$3,400
01-41-572	Street Lighting	\$92,372	\$128,000	\$121,520	\$125,000
01-41-594	Rental	\$3,731	\$1,500	\$212	\$800
	Total Contractual	\$153,370	\$268,413	\$252,351	\$268,418

GENERAL FUND SUMMARY

Street Department

<u>Account Number</u>	<u>Description</u>	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
COMMODITIES					
01-41-611	Maintenance Supplies Building	\$2,089	\$6,000	\$7,060	\$10,000
01-41-612	Maintenance Supplies - Equipme	\$2,419	\$3,800	\$3,800	\$3,500
01-41-617	Maint-Supplies Grounds	\$33	\$3,200	\$1,575	\$2,000
01-41-651	Office Supplies	\$570	\$1,200	\$1,200	\$1,200
01-41-652	Operating Supplies	\$58,004	\$79,700	\$72,825	\$90,000
01-41-653	Small Tools	\$8,731	\$7,750	\$7,750	\$7,800
01-41-654	Janitorial Supplies	\$1,497	\$3,000	\$2,420	\$3,200
01-41-655	Automotive Fuel/ Oil	\$63,538	\$67,369	\$67,369	\$66,823
01-41-656	Chemicals	\$1,553	\$2,000	\$2,495	\$3,000
01-41-684	Software	\$0	\$0	\$0	\$9,100
01-41-691	Food	\$0	\$750	\$0	\$750
01-41-710	Principal Payment	\$42,395	\$9,948	\$17,482	\$16,700
01-41-720	Interest Expense	\$5,167	\$532	\$12,597	\$2,572
	Total Commodities	\$185,995	\$185,249	\$196,573	\$216,645
CAPITAL					
01-41-830	Capital Outlay - Equipment	\$24,367	\$26,500	\$24,125	\$16,000
01-41-840	Capital Outlay - Vehicle	\$21,770	\$213,233	\$208,368	\$0
01-41-880	Capital Outlay	\$14,462	\$293,808	\$304,261	\$0
	Total Capital	\$60,599	\$533,541	\$536,754	\$16,000
TOTAL STREET		\$1,053,098	\$1,636,646	\$1,640,552	\$1,139,489

GENERAL FUND SUMMARY

Community & Economic Development Department

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

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

- 2009 International Building Code (IBC)
- 2009 International Residential Code (IRC)
- 2009 International Fire Code (IFC)
- 2009 NFPA 101 Life Safety Code
- 2011 National Electrical Code (NEC)
- 2009 International Property Maintenance Code (IPMC)
- 2009 International Mechanical Code (IMC)
- 2009 International Energy Conservation Code (IECC)
- 2009 International Fuel Gas Code (IFGC)
- 2004 Illinois Plumbing Code
- 1987 Illinois Accessibility Code

The Community and Economic Development Department is comprised of the Building Commissioner, Administrative Assistant and Code Enforcement/Inspector.

GENERAL FUND SUMMARY

Community & Economic Development Department

Fiscal Year 2012-2013 Notable Accomplishments

- ✓ Updated the Village Zoning Ordinance with assistance from the Village Plan Commission
- ✓ Updated the Village Subdivision Ordinance with assistance from the Village Plan Commission
- ✓ Developed a marketing brochure to encourage development opportunities in the Village
- ✓ Created a Development Opportunities Packet of all available properties
- ✓ Worked with the Plan Commission and consultant to develop a new Comprehensive Plan for the Village
- ✓ Received a Bikeways and Greenways city-wide planning grant by the Chicago Metropolitan Agency for Planning (CMAP) in the amount of \$75,000
- ✓ Received a \$100,000 grant from the Regional Transportation Authority (RTA) for Transit Oriented Planning near the Metra train station
- ✓ Revised the building permit process to improve efficiencies
- ✓ Received certification from the National Council of Architectural Registration Boards

Fiscal Year 2013-2014 Strategic Goals

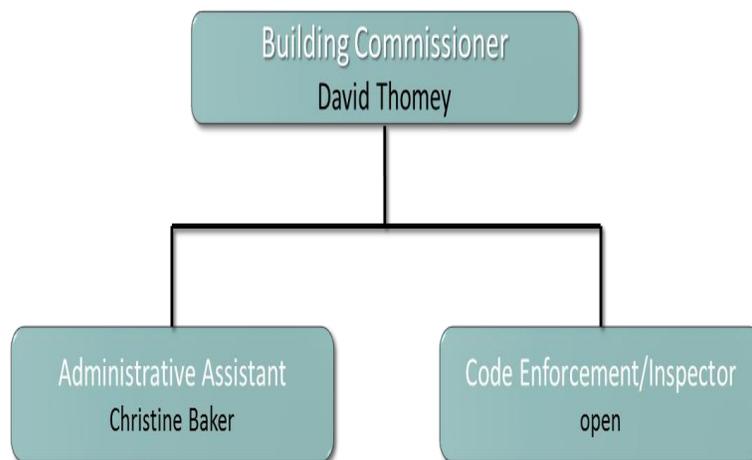
- ❖ Revise title of Building Department to “Community and Economic Development Department”
- ❖ Establish a Façade Improvement Program (FIP) to assist with improvements to the exterior of downtown businesses
- ❖ Hire Economic Development firm/specialist to focus on commercial development, downtown revitalization and large-scale development projects.
- ❖ Update Sign Ordinance to assist business owners and weekend event advertisement
- ❖ Continue to work with CMAP and RTA to finalize development plans for bikeways and greenways grant and transit-oriented grant
- ❖ Activate an Economic Development module on Village website
- ❖ Review and update all department brochures, publications, and marketing materials to ensure compliance with current codes and ordinances
- ❖ Expand Code Enforcement Program
- ❖ Streamline Building Permit Process

GENERAL FUND SUMMARY

Community & Economic Development Department

Village of Fox Lake, Illinois

2013–2014 Organizational Chart – Community and Economic Development Department



GENERAL FUND SUMMARY

Community & Economic Development Department

Account Number	Department	Year End			
		Actual 2011-2012	Budget 2012-2013	Projected 2012-2013	Proposed 2013-2014
PERSONNEL					
01-54-421	Full Time Salaries	\$167,976	\$166,397	\$163,509	\$151,064
01-54-424	Part Time Salaries	\$13,796	\$27,000	\$27,254	\$17,240
01-54-423	Overtime	\$820	\$250	\$120	\$250
01-54-451	Health Insurance	\$11,631	\$9,646	\$10,082	\$39,850
01-54-452	Life Insurance	\$100	\$180	\$180	\$189
01-54-453	Unemployment Insurance	\$3,047	\$2,612	\$2,400	\$5,547
01-54-471	Uniform Allowance	\$1,002	\$780	\$500	\$668
01-54-474	Employee Appreciation	\$0	\$0	\$0	\$100
	Total Personnel	\$198,372	\$206,865	\$204,045	\$214,908
CONTRACTUAL					
01-54-512	Maintenance Service - Equipment	\$1,183	\$2,453	\$2,831	\$2,270
01-54-512.1	Technology	\$7,840	\$12,661	\$9,761	\$9,566
01-54-513	Maintenance Services - Vehicles	\$250	\$384	\$184	\$384
01-54-532	Engineering Services	\$0	\$0	\$0	\$40,000
01-54-533	Legal	\$49,013	\$30,000	\$75,000	\$40,000
01-54-548	Other Professional Services	\$135,151	\$86,059	\$82,059	\$75,672
01-54-549	Reimbursed Costs-Engineering	\$2,655	\$5,000	\$0	\$500
01-54-551	Postage	\$1,508	\$2,000	\$2,100	\$2,000
01-54-552	Telephone	\$3,326	\$3,240	\$1,240	\$3,240
01-54-553	Publishing	\$2,891	\$3,000	\$1,700	\$3,000
01-54-554	Printing	\$5,189	\$8,000	\$7,850	\$10,000
01-54-561	Dues	\$1,293	\$1,019	\$1,305	\$2,321
01-54-562	Travel	\$152	\$450	\$450	\$850
01-54-563	Training	\$2,848	\$1,700	\$1,200	\$2,500
	Total Contractual	\$213,299	\$155,966	\$185,680	\$192,303
COMMODITIES					
01-54-651	Office Supplies	\$2,343	\$3,700	\$3,700	\$3,700
01-54-652	Operating Supplies	\$6,009	\$6,250	\$5,250	\$12,950
01-54-655	Automobile Fuel	\$2,030	\$3,000	\$2,600	\$3,563
01-54-671	Books	\$0	\$500	\$500	\$500
01-54-684	Software	\$0	\$0	\$0	\$2,100
	Total Commodities	\$10,383	\$13,450	\$12,050	\$22,813
CAPITAL					
01-54-840	Vehicle	\$0	\$1,800	\$650	\$0
	Total Capital	\$0	\$1,800	\$650	\$0
OTHER					
01-54-911	Community Relations	\$0	\$0	\$0	\$44,400
	Total Other	\$0	\$0	\$0	\$44,400
TOTAL COMMUNITY & ECONOMIC DEV.		\$422,054	\$378,081	\$402,425	\$474,424

GENERAL FUND SUMMARY

FoxComm 911 Department

The Village of Fox Lake's emergency dispatch department is officially named the "FoxComm Emergency 911 Center." FoxComm 911 provides professional emergency dispatch services and public safety communication support to the residents of Fox Lake, as well as to five (5) additional outside emergency agencies; Fox Lake Fire Protection District, Grayslake Fire Protection District, and recently, the Lindenhurst Police Department, Lake Villa Police Department and Lake Villa Fire/EMS

FoxComm 911 delivers a high-level of professional dispatch services, using a coordinated team approach and an emphasis on time sensitive response. The department is supervised by one (1) Manager, who is responsible for overseeing all communication services and ensuring that the department's operations, systems, recordings and records are held in accordance with the Federal Communications Commission's (FCC) procedures and requirements. FoxComm 911 operates on a 24-hour a day, 12-hour shift schedule. Two (2) Lead Telecommunicators assist the FoxComm 911 Manager with supervising seven (7) full-time Telecommunicators and three (3) part-time Telecommunicators.

In addition to public safety communication and support services, FoxComm 911 continuously strives to meet standards established by the National Academy of Medical Emergency Dispatching (NAOMED), in conjunction with the Northern Illinois Medical Center Emergency Medical System (EMS) Coordinator and the Condell Medical Center Emergency Medical System (EMS) Coordinator.

Fiscal Year 2012-2013 Notable Accomplishments

- ✓ Initiated dispatch services for Lindenhurst Police Department, Lake Villa Police Department and Lake Villa during the summer of 2012 thereby increasing external revenue generated by outside agency dispatch services to \$110,000
- ✓ Completed three (3) Fire International Standards Organization (ISO) reports for Fox Lake, Grayslake and Lake Villa Fire Protection Districts, which has the potential to reduce residential home insurance costs
- ✓ Reduced continuing education costs and membership fees through an increase in employee training and certification

Fiscal Year 2013-2014 Strategic Goals

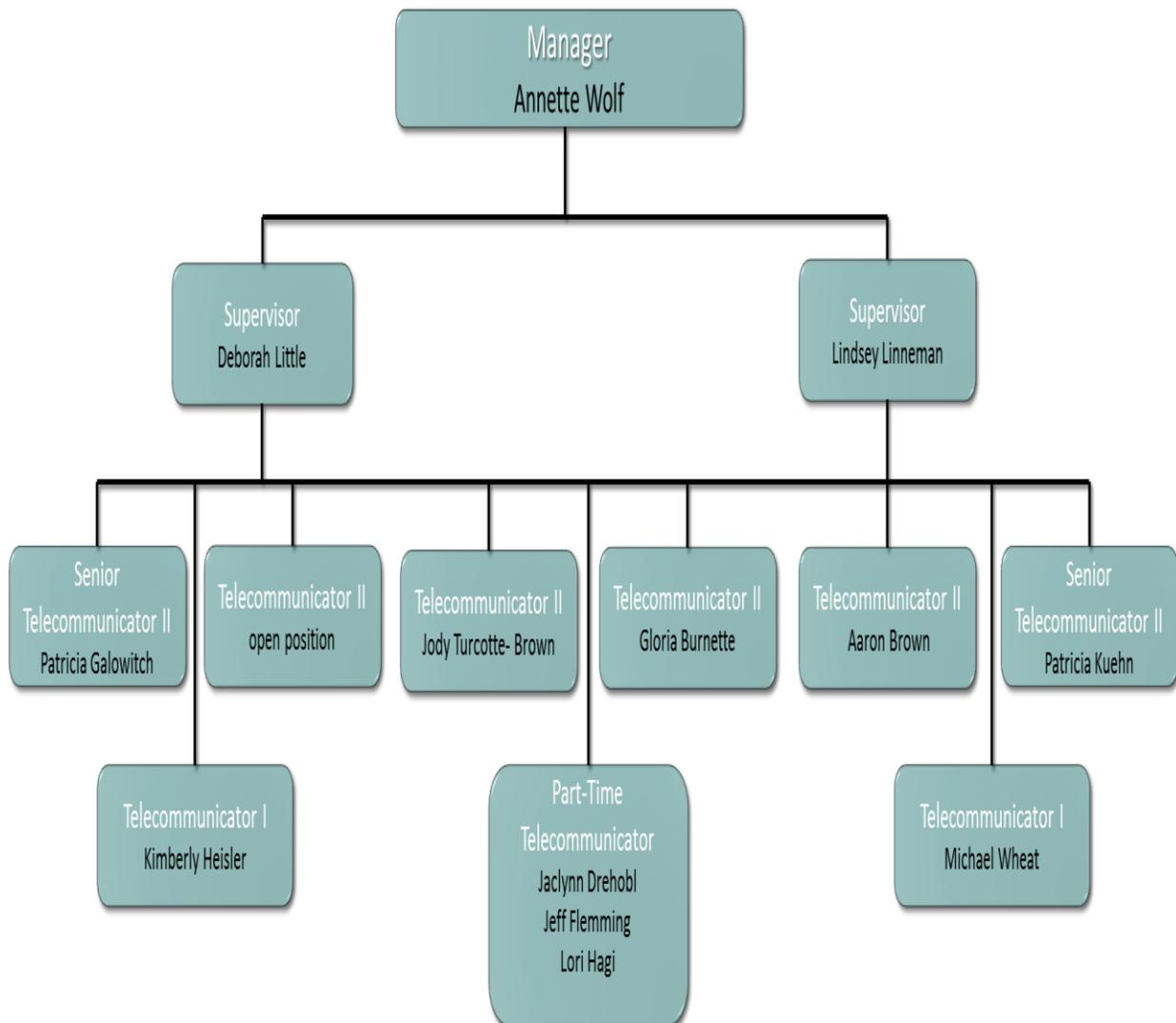
- ❖ Pursue additional Intergovernmental Agreements with outside agencies for Dispatch 911 services
- ❖ Explore alternatives to reducing overtime costs
- ❖ Hire one (1) full-time Telecommunicator, to assist with reducing workloads and overtime costs
- ❖ Collaborate with the State of Illinois through (APCO) and (NENA) to increase grant opportunities and other financial resources for qualifying Dispatch 911 agencies
- ❖ Analyze current contracts and service agreements for potential cost reductions
- ❖ Pursue Emergency Number Professional (ENP) certification through the National Number Association (NENA), which allows for participating in pilot programs and trial service procedures

GENERAL FUND SUMMARY

FoxComm 911 Department

Village of Fox Lake, Illinois

2013–2014 Organizational Chart– Dispatch/911 Department



GENERAL FUND SUMMARY

FoxComm 911 Department

<u>Account Number</u>	<u>Description</u>	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
PERSONNEL					
01-91-421	Full-Time Salaries	\$352,495	\$394,796	\$367,384	\$514,485
01-91-422	Part-Time Salaries	\$97,446	\$83,200	\$94,512	\$44,348
01-91-423	Unscheduled Overtime	\$65,028	\$42,840	\$53,190	\$17,896
01-91-451	Health Insurance	\$94,278	\$96,764	\$80,833	\$140,040
01-91-452	Life Insurance	\$495	\$540	\$540	\$693
01-91-453	Unemployment	\$10,337	\$10,665	\$10,500	\$11,880
01-91-471	Uniforms	\$904	\$675	\$478	\$1,275
01-91-474	Employee Appreciation	\$931	\$1,000	\$812	\$1,275
	Total Personnel	\$621,913	\$721,348	\$608,248	\$731,892
CONTRACTUAL					
01-91-511	Maint. Services - Building	\$1,559	\$2,800	\$3,223	\$1,550
01-91-512	Maint. Services - Equipment	\$41,366	\$46,192	\$40,000	\$53,367
01-91.512.1	Technology	\$8,342	\$16,225	\$10,000	\$13,220
01-91-533	Legal	\$4,965	\$1,800	\$15,000	\$20,000
01-91-548	Other Professional Services	\$13,260	\$27,579	\$27,000	\$23,300
01-91-551	Postage	\$116	\$300	\$150	\$300
01-91-552	Telephone	\$47,270	\$51,576	\$51,576	\$52,440
01-91-553	Publishing	\$186	\$100	\$100	\$100
01-91-561	Dues	\$6,455	\$963	\$750	\$1,360
01-91-562	Travel	\$3,059	\$4,500	\$4,000	\$5,400
01-91-563	Training	\$3,646	\$7,760	\$6,000	\$0
01-91-571	Utilities	\$130	\$550	\$550	\$550
	Total Contractual	\$130,353	\$160,345	\$158,349	\$171,587
COMMODITIES					
01-91-612	Maint. Supplies - Equipment	\$542	\$1,000	\$800	\$1,924
01-91-651	Office Supplies	\$6,449	\$4,500	\$4,000	\$5,500
01-91-652	Operating Supplies	\$1,081	\$650	\$950	\$1,288
01-91-684	Software	\$0	\$0	\$0	\$4,980
	Total Commodities	\$8,072	\$6,150	\$5,750	\$13,692
OTHER					
01-91-710	Principal Payment	\$10,598	\$3,488	\$3,098	\$4,565
01-91-720	Interest Expense	\$3,294	\$1,701	\$1,147	\$1,769
01-91-751	Bond Issuance Fees	\$1,194	\$0	\$0	\$0
	Total Other	\$15,086	\$5,189	\$4,246	\$6,334
CAPITAL					
01-91-840	Capital - Vehicles	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0
TOTAL FOXCOMM 911		\$775,424	\$893,032	\$776,594	\$923,505

SPECIAL REVENUE FUND SUMMARY

Tax Increment Financing (TIF) Fund

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

Fiscal Year 2013-2014 Strategic Goals

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

**Village of Fox Lake
Fiscal Year 2013-2014 Budget
TIF Fund - Revenues, Expenditures and Fund Balance**

<u>Account Number</u>	<u>Description</u>	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
BEGINNING BALANCE		\$124,970	\$169,782	\$169,782	\$211,346
REVENUE					
12-00-311	Property Taxes	\$46,158	\$35,000	\$42,944	\$35,000
12-00-381	Interest Income	\$3	\$100	\$0	\$0
	Total Revenue	\$46,160	\$35,100	\$42,944	\$35,000
EXPENSE					
12-00-548	Other Professional Service	\$1,349	\$10,000	\$1,380	\$5,000
	Total Contractual	\$1,349	\$10,000	\$1,380	\$5,000
	Total Expense	\$1,349	\$10,000	\$1,380	\$5,000
	DIFFERENCE	\$44,811	\$25,100	\$41,564	\$30,000
ENDING BALANCE		\$169,782	\$194,882	\$211,346	\$241,346

SPECIAL REVENUE FUND SUMMARY

Motor Fuel Tax (MFT) Fund

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

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

Road Resurfacing projects budgeted for construction during FY 2013-14 include the following:

- I. Cross Street, from Bay Road to Hilldale Road
- II. Scenic Road, from Scenic Lane to Cross Street
- III. Scenic Lane, from the westerly terminus to the easterly terminus
- IV. Hilldale Road, from Scenic Lane to Cross Street

In FY 2012-11, a roadway inventory was completed which identified all of the streets in the Village and assigned a ranking to them. This ranking will be used to determine which streets will be repaved in future budget years. Staff is continuously searching for funding opportunities to ensure all Village roadways are in drivable condition.

SPECIAL REVENUE FUND SUMMARY

Motor Fuel Tax (MFT) Fund

Village of Fox Lake
Fiscal Year 2013-2014 Budget
Motor Fuel Tax (MFT) Fund - Revenues, Expenditures and Fund Balance

<u>Account Number</u>	<u>Description</u>	<u>Actual/Audit 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
BEGINNING BALANCE		\$446,227	\$554,964	\$554,964	\$658,137
REVENUES					
15-00-343	Allotments	\$316,313	\$250,000	\$400,885	\$250,000
15-00-348	Grants	\$55,647	\$137,853	\$46,462	\$85,000
15-00-381	Interest Income	\$307	\$0	\$151	\$0
15-00-389	Miscellaneous Income	\$0	\$0	\$0	\$8,200
	Total Revenue	\$372,267	\$387,853	\$447,498	\$343,200
EXPENSES					
CONTRACTUAL					
15-00-532	Engineering	\$2,706	\$14,000	\$2,981	\$15,000
15-00-548	Professional Services	\$3,173	\$10,000	\$11,338	\$15,000
15-00-572	Traffic Signals	\$12,048	\$30,000	\$16,695	\$35,000
	Total Contractual	\$17,927	\$54,000	\$31,014	\$65,000
COMMODITIES					
15-00-616	General Supplies	\$52,418	\$200,000	\$121,422	\$175,000
	Total Commodities	\$52,418	\$200,000	\$121,422	\$175,000
CAPITAL					
15-00-890	Capital Outlay	\$193,186	\$190,000	\$191,889	\$95,000
	Total Capital	\$193,186	\$190,000	\$191,889	\$95,000
	Total Expense	\$263,530	\$444,000	\$344,325	\$335,000
	DIFFERENCE	\$108,737	(\$56,147)	\$103,173	\$8,200
ENDING BALANCE		\$554,964	\$498,817	\$658,137	\$666,337

SPECIAL REVENUE FUND SUMMARY

Parks Fund

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

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

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

The economic downturn has had a significant impact on funding opportunities in the Parks Fund. A decline in development opportunities and business growth has halted contributions through impact fees. The Village will continue to aggressively seek grants and private funding/donations to bolster monies in this fund as an alternate source of revenue.

Fiscal Year 2013-2014 Strategic Goals

- ❖ Research funding opportunities to replace outdated or damaged playground equipment
- ❖ Apply for grant funding to install elevator in Lakefront Park facility
- ❖ Explore HVAC improvements at Lakefront Park facility

SPECIAL REVENUE FUND SUMMARY

Parks Fund

Village of Fox Lake
Fiscal Year 2013-2014 Budget
Parks Fund - Revenues, Expenditures and Fund Balance

<u>Account Number</u>	<u>Description</u>	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
BEGINNING BALANCE		\$39,746	(\$7,773)	(\$7,773)	\$480
REVENUE					
17-00-368	Impact Fees	\$2,000	\$3,000	\$4,000	\$3,000
17-00-383	Donations	\$141	\$0	\$488	\$0
17-00-389	Misc	\$506	\$500	\$0	\$250
17-00-399	Interfund Transfer	\$106,000	\$34,157	\$32,500	\$0
17-00-941	Other Financing Sources	\$1,018	\$0	\$0	\$0
	Total Revenue	\$109,665	\$37,657	\$36,988	\$3,250
EXPENSE					
CAPITAL					
17-00-800	Capital Outlay	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0
OTHER					
17-00-710	Principal Payment	\$110,092	\$12,000	\$12,000	\$61,235
17-00-720	Interest Expense	\$46,643	\$25,357	\$16,735	\$25,555
17-00-929	Miscellaneous Expense	\$449	\$0	\$0	\$0
	Total Other	\$157,184	\$37,357	\$28,735	\$86,790
	Total Expense	\$157,184	\$37,357	\$28,735	\$86,790
	DIFFERENCE	(\$47,519)	\$300	\$8,252	(\$83,540)
ENDING BALANCE		(\$7,773)	(\$7,473)	\$480	(\$83,060)

SPECIAL REVENUE FUND SUMMARY

Insurance Fund

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

**Village of Fox Lake
Fiscal Year 2013-2014 Budget
Insurance Fund - Revenues, Expenditures and Fund Balance**

<u>Account Number</u>	<u>Description</u>	<u>Actual/Audit 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
BEGINNING BALANCE		\$245,512	\$335,901	\$335,901	\$452,218
REVENUE					
28-00-311	Property Tax	\$323,533	\$331,000	\$334,310	\$342,207
28-00-389	Miscellaneous Income	\$0	\$0	\$2,824	\$0
	Total Revenue	\$323,533	\$331,000	\$337,134	\$342,207
EXPENSE					
28-00-591	Liability Insurance	\$233,144	\$203,793	\$220,817	\$215,317
	Total Expense	\$233,144	\$203,793	\$220,817	\$215,317
	DIFFERENCE	\$90,389	\$127,207	\$116,317	\$126,890
ENDING BALANCE		\$335,901	\$463,108	\$452,218	\$579,109

SPECIAL REVENUE FUND SUMMARY

Fire Rescue Fund

The Village of Fox Lake does not have a Fire Department within the Village organization; rather, it is serviced by the Fox Lake Fire Protection District. The Fox Lake Fire Protection District is contracted through the Village to provide timely fire, rescue and advanced life support ambulance services to Village residents. Along with the residents of Fox Lake, the Fire Protection District provides emergency services to surrounding community residents. In addition to emergency response, the Fox Lake Fire Protection District provides a Fire Prevention Bureau that includes safety and fire prevention services such as public education and first aid/CPR training.

**Village of Fox Lake
Fiscal Year 2013-2014 Budget
Fire Rescue Fund - Revenues, Expenditures and Fund Balance**

<u>Account Number</u>	<u>Description</u>	<u>Actual/Audit 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
BEGINNING BALANCE		(\$92,097)	(\$138,878)	(\$138,878)	\$290,409
REVENUE					
30-00-311	Property Tax	\$1,145,791	\$1,172,000	\$1,162,771	\$1,183,241
30-00-337	Inspection Fees	\$0	\$0	\$0	\$0
30-00-379	Reimbursement Payment	\$98,200	\$0	\$0	\$0
30-00-382	Foreign Fire Insurance	\$14,039	\$14,000	\$12,742	\$14,000
30-00-389	Miscellaneous Income	\$13,941	\$5,000	\$0	\$2,000
30-00-392	Sale of Fixed Assets	\$14,000	\$1,000	\$18,988	\$1,000
30-00-399	Internal Transfer	\$0	\$100,000	\$160,000	\$0
	Total Revenue	\$1,285,972	\$1,292,000	\$1,354,501	\$1,200,241

SPECIAL REVENUE FUND SUMMARY

Fire Rescue Fund

Village of Fox Lake
Fiscal Year 2013-2014 Budget
Fire Rescue Fund - Revenues, Expenditures and Fund Balance

EXPENSE

PERSONNEL

30-00-451	Health Insurance	\$9	\$0	\$0	\$0
30-00-453	Unemployment	\$71	\$0	\$0	\$0
	Total Personnel	\$80	\$0	\$0	\$0

CONTRACTUAL

30-00-511	Maint. Services - Building	\$0	\$1,000	\$0	\$500
30-00-512	Maint. Services - Equipment	\$2,790	\$0	\$0	\$0
30-00-512.1	Technology	\$1,356	\$100	\$0	\$100
30-00-513.1	Maint. Services Vehicle - MP	\$29,760	\$0	\$15,500	\$0
30-00-533	Legal	\$1,079	\$1,000	\$0	\$21,000
30-00-548	Other Professional Services	\$4,922	\$51,328	\$11,008	\$53,743
30-00-549	Fire Protection District	\$1,197,240	\$1,172,000	\$885,114	\$1,207,160
30-00-551	Postage	\$0	\$0	\$0	\$0
30-00-552	Telephone/Communications	\$8,006	\$0	\$2,000	\$0
30-00-571	Utilities	\$421	\$0	\$0	\$0
	Total Contractual	\$1,245,573	\$1,225,428	\$913,622	\$1,282,503

COMMODITIES

30-00-611	Maintenance Supplies-Static	\$465	\$1,000	\$0	\$500
30-00-655	Automotive Fuel/ Oil	\$86,634	\$0	\$7,000	\$3,000
	Total Commodities	\$87,098	\$1,000	\$7,000	\$3,500

CAPITAL

30-00-820	Capital Outlay Building	\$0	\$20,000	\$4,593	\$5,000
	Total Capital	\$0	\$20,000	\$4,593	\$5,000

Total Expense **\$1,332,751** **\$1,246,428** **\$925,214** **\$1,291,003**

DIFFERENCE **(\$46,780)** **\$45,572** **\$429,287** **(\$90,762)**

ENDING BALANCE **(\$138,878)** **(\$93,306)** **\$290,409** **\$199,646**

ENTERPRISE FUND SUMMARY

Refuse Fund

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

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

Fiscal Year 2013-2014 Strategic Goals

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

**Village of Fox Lake
Fiscal Year 2013-2014 Budget
Refuse Fund - Revenues, Expenditures and Fund Balance**

<u>Account Number</u>	<u>Description</u>	<u>Actual/Audit 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
BEGINNING BALANCE		\$101,887	\$57,165	\$57,165	\$95,949
REVENUE					
18-00-363	Refuse Charges	\$730,875	\$830,847	\$846,124	\$830,847
18-00-389	Miscellaneous Income	\$23,825	\$15,000	\$9,842	\$14,450
	Total Revenue	\$754,700	\$845,847	\$855,966	\$845,297
EXPENSE					
18-00-551	Postage	\$175	\$2,000	\$1,240	\$1,500
18-00-573	Refuse Disposal	\$799,247	\$818,850	\$815,942	\$832,500
	Total Expense	\$799,422	\$820,850	\$817,182	\$834,000
	DIFFERENCE	(\$44,722)	\$24,997	\$38,784	\$11,297
ENDING BALANCE		\$57,165	\$82,162	\$95,949	\$107,246

ENTERPRISE FUND SUMMARY

Commuter Parking Fund

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

Fiscal Year 2012-2013 Notable Accomplishments

- ✓ Upgraded numbered parking placards in two (2) commuter parking lots
- ✓ Landscape maintenance near Community Center
- ✓ Renewed maintenance contracts with Metra

Fiscal Year 2013-2014 Strategic Goals

- ❖ Replace three (3) pay machines and construct enclosure surrounding pay machines
- ❖ Sealcoat and restripe commuter parking lots
- ❖ Replace four (4) storm sewer catch basins
- ❖ Review daily parking fee to ensure current rate is corroborates with plans for future maintenance and upgrade projects

ENTERPRISE FUND SUMMARY

Commuter Parking Fund

Village of Fox Lake

Fiscal Year 2013-2014 Budget

Commuter Parking Fund - Revenues, Expenditures and Fund Balance

<u>Account Number</u>	<u>Description</u>	<u>Actual/Audit 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End</u>	
				<u>Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
BEGINNING BALANCE		\$463,554	\$450,544	\$450,544	\$426,359
REVENUES					
50-00-352	Parking Fines	\$6,660	\$7,500	\$4,100	\$5,000
50-00-367	Parking Fees	\$143,450	\$142,800	\$123,797	\$139,550
50-00-381	Interest Income	\$34	\$0	\$60	\$0
50-00-389	Miscellaneous Income	\$177	\$0	\$277	\$0
	Total Revenue	\$150,321	\$150,300	\$128,234	\$144,550
EXPENSE					
PERSONNEL					
50-00-421	Part Time Salaries	\$2,514	\$6,327	\$4,504	\$6,122
50-00-451	Health Insurance	\$0	\$872	\$0	\$68
50-00-453	Unemployment	\$4	\$82	\$0	\$79
50-00-461	FICA	\$171	\$475	\$322	\$468
50-00-464	IMRF	\$257	\$730	\$500	\$740
	Total Personnel	\$2,947	\$8,486	\$5,326	\$7,477
CONTRACTUAL					
50-00-512	Maint. Service - Equipment	\$9,288	\$12,000	\$2,000	\$6,000
50-00-516	Maint. Service - Snow Removal	\$4,925	\$16,000	\$4,910	\$10,000
50-00-517	Maintenance Services - Grounc	\$6,566	\$30,000	\$18,000	\$20,000
50-00-531	Accounting Service	\$9,946	\$8,760	\$7,149	\$5,030
50-00-532	Engineering Fees	\$195	\$0	\$0	\$0
50-00-533	Legal Service	\$226	\$800	\$0	\$500
50-00-548	Other Professional Service	\$135	\$1,955	\$1,619	\$4,375
50-00-551	Postage	\$367	\$1,400	\$400	\$1,000
50-00-554	Printing	\$3,047	\$3,500	\$3,141	\$3,500
50-00-571	Utilities	\$9,539	\$9,500	\$6,321	\$8,120
50-00-591	Insurance	\$22,858	\$19,980	\$22,297	\$21,109
50-00-684	Software	\$0	\$0	\$0	\$7,500
	Total Contractual	\$67,092	\$103,895	\$65,836	\$87,135

ENTERPRISE FUND SUMMARY

Commuter Parking Fund

<u>Account Number</u>	<u>Description</u>	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
COMMODITIES					
50-00-651	Office Supplies	\$21	\$400	\$0	\$200
50-00-652	Operating Supplies	\$1,625	\$4,000	\$1,500	\$3,000
	Total Commodities	\$1,645	\$4,400	\$1,500	\$3,200
CAPITAL					
50-00-800	Capital Outlay	\$10,836	\$20,000	\$5,000	\$0
	Total Capital	\$10,836	\$20,000	\$5,000	\$0
OTHER					
50-00-928	Administrative Expense	\$74,758	\$100,000	\$74,758	\$93,222
05-00-951	Miscellaneous Expense	\$6,053	\$0	\$0	\$0
	Total Other	\$80,811	\$100,000	\$74,758	\$93,222
	Total Expense	\$163,331	\$236,781	\$152,420	\$191,033
	DIFFERENCE	(\$13,010)	(\$86,481)	(\$24,185)	(\$46,483)
ENDING BALANCE		\$450,544	\$364,063	\$426,359	\$379,875

ENTERPRISE FUND SUMMARY

Water and Sewer Fund

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

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

The Water and Sewer Department has a current staffing level of six (6) Operators for both the South and North System, who have received and maintain various Illinois Environmental Protection Agency (IEPA) sewer and water licenses. Staff members attend numerous training sessions every year in order to stay abreast of current regulations and maintain their IEPA licensing. The Water and Sewer Department provides 24-hour call service for all customers and takes pride in a commitment to customer service.

Fiscal Year 2012-2013 Notable Accomplishments

- ✓ Issued new safety equipment and provided training to all staff members
- ✓ Inspected and updated HVAC units in all Water and Sewer facilities
- ✓ Tested and upgraded all chemical scales
- ✓ Purchased new equipment including tripod and harness, chlorine gas detectors, spare emergency parts and supplies for lab materials
- ✓ Installed new flammable material cabinets for Well No. 4
- ✓ Reviewed and standardized all water/sewer sampling procedures and reporting requirements
- ✓ Implemented monthly preventative maintenance program for buildings and equipment
- ✓ Cross-trained all Department Operators on water and sewer systems
- ✓ Performed equipment calibrations on weekly basis
- ✓ Implemented filing system for electronic and paper documents
- ✓ Utilized paperless J.U.L.I.E. locate system to reduce ticket processing costs
- ✓ Reduced fixed overtime costs by 25%, or \$4,000
- ✓ Utilized alternate vendors to reduce costs on commodities

ENTERPRISE FUND SUMMARY

Water and Sewer Fund

Fiscal Year 2013-2014 Strategic Goals

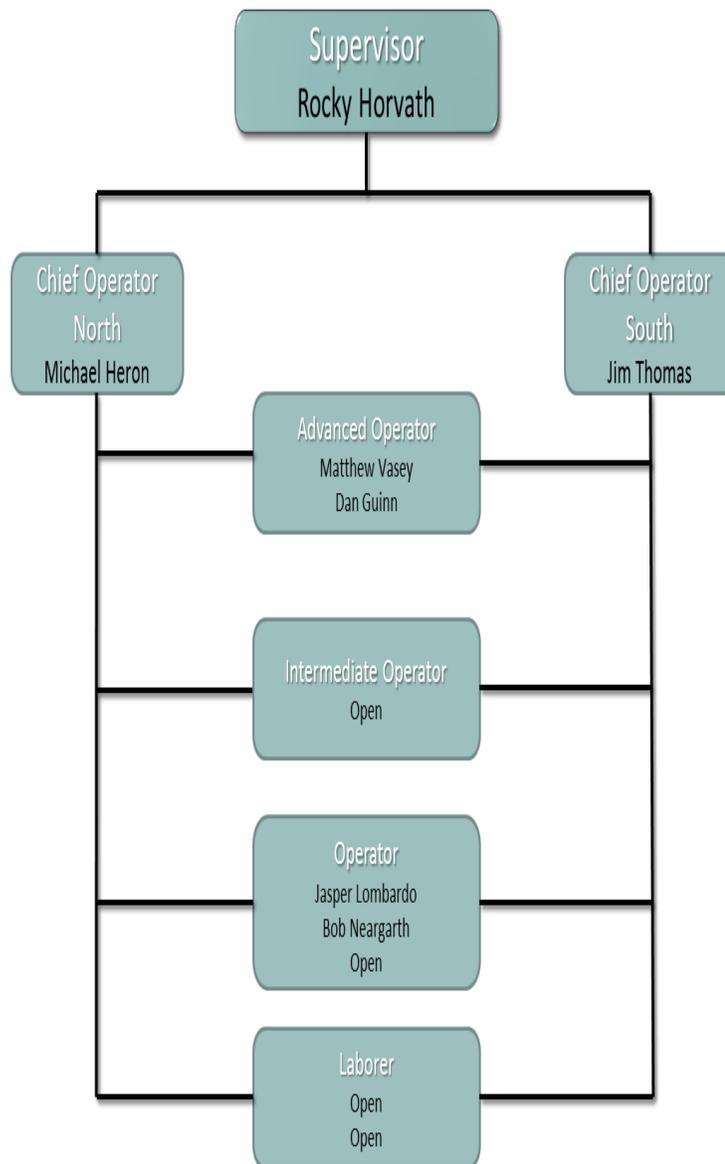
- ❖ Perform dive inspections of all water storage tanks
- ❖ Repair roofs at Well No.'s 1, 2 and 4
- ❖ Hire two (2) new staff members and replace one (1) Operator position
- ❖ Draft well head protection ordinance
- ❖ Repaint various liftstations
- ❖ Increase Illinois Environmental Protection Agency (IEPA) licensing
- ❖ Clean half of all Village sewers
- ❖ Purchase and install new camera for televising sewer mains
- ❖ Perform system-wide leak survey
- ❖ Replace mechanical scales with digital scales
- ❖ Review and update Village water and sewer ordinances
- ❖ Remodel interior of Well No. 4 to meet staff accommodations

ENTERPRISE FUND SUMMARY

Water and Sewer Fund

Village of Fox Lake, Illinois

2013–2014 Organizational Chart – Water and Sewer Department



ENTERPRISE FUND SUMMARY

Water and Sewer Fund

Village of Fox Lake
Fiscal Year 2013-2014 Budget
Water and Sewer Fund - Unrestricted Net Assets

Account Number	Description	Actual/Audit <u>2011-2012</u>	Budget <u>2012-2013</u>	Year-End Projected <u>2012-2013</u>	Proposed <u>2013-2014</u>
BEGINNING BALANCE (Unrestricted Net Assets)		\$11,873,031	\$11,916,984	\$11,916,984	\$11,654,127
REVENUES					
51-00-347	State Grants	\$0	\$322,000	\$90,000	\$0
51-00-361	Sale of Water/Sewer Charges	\$2,504,515	\$2,600,000	\$2,425,000	\$4,093,975
51-00-364	Tap-On-Fees	\$41,760	\$25,000	\$6,380	\$268,778
51-00-365	Meter Sales	\$1,843	\$1,800	\$3,478	\$12,278
51-00-367	Inspection Fees	\$0	\$750	\$0	\$0
51-00-368	Remedial Waste	\$74,607	\$65,000	\$65,000	\$66,000
51-00-381	Interest Income	\$2,582	\$8,500	\$2,500	\$2,500
51-00-389	Misc Income	\$919	\$5,000	\$4,008	\$5,000
51-00-392	Sale of Assets	\$0	\$1,000	\$9,645	\$2,000
51-00-397	Loan	\$0	\$0	\$0	\$0
	Total Revenue	\$2,626,226	\$3,029,050	\$2,606,011	\$4,450,531
EXPENSES					
	South System Operating Expenses	\$2,039,101	\$2,108,357	\$2,161,445	\$2,245,463
	North System Operating Expenses	\$543,171	\$614,665	\$499,423	\$870,645
	Subtotal Operating Expenses	\$2,582,273	\$2,723,022	\$2,660,868	\$3,116,108
	Capital Improvements	\$0	\$1,004,600	\$208,000	\$1,731,610
	Total Expenses	\$2,582,273	\$3,727,622	\$2,868,868	\$4,847,718
	Revenues Over/(Under) Expenses	\$43,954	(\$698,572)	(\$262,857)	(\$397,187)
ENDING BALANCE (Unrestricted Net Assets)		\$11,916,984	\$11,218,412	\$11,654,127	\$11,256,940

ENTERPRISE FUND SUMMARY

Water and Sewer Fund – South

<u>Account Number</u>	<u>Description</u>	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
PERSONNEL					
51-00-420	Salary Part Time	\$30	\$0	\$0	\$2,475
51-00-421	Salary Full-time	\$294,959	\$346,191	\$212,665	\$278,752
51-00-422	Overtime Pay	\$12,698	\$13,000	\$12,003	\$17,115
51-00-451	Health Insurance	\$68,830	\$76,983	\$49,083	\$78,534
51-00-452	Life Insurance	\$338	\$360	\$360	\$315
51-00-453	Unemployment Insurance	\$4,848	\$5,661	\$2,428	\$5,728
51-00-456	EAP Program	\$0	\$260	\$288	\$300
51-00-461	FICA (Medicare & SS)	\$22,035	\$27,478	\$17,590	\$22,823
51-00-464	IMRF	\$33,135	\$42,128	\$27,083	\$35,741
51-00-471	Uniform Allowance	\$2,880	\$3,500	\$4,000	\$7,420
51-00-473	Physicals/Shots	\$0	\$250	\$250	\$550
	Total Personnel	\$439,752	\$515,811	\$325,749	\$449,752
CONTRACTUAL					
51-00-511	Maint. Services - Bldgs. & Grounds	\$0	\$500	\$500	\$7,850
51-00-512	Maint. Services - Equipment	\$15,195	\$13,500	\$25,000	\$13,300
51-00-512.	Technology	\$3,041	\$9,240	\$8,000	\$31,518
51-00-513.	Maint. Services - Vehicles	\$15,714	\$29,650	\$17,800	\$23,000
51-00-515	Maint. Services - Utility Systems	\$166,141	\$163,500	\$190,000	\$244,000
51-00-531	Accounting Services	\$46,580	\$40,100	\$38,448	\$15,090
51-00-532	Engineering	\$44,622	\$85,000	\$70,000	\$49,000
51-00-533	Legal Services	\$5,852	\$20,000	\$6,000	\$12,088
51-00-538	Outside Lab Testing	\$7,688	\$13,220	\$10,000	\$7,373
51-00-539	J.U.L.I.E.	\$1,015	\$1,250	\$1,000	\$1,240
51-00-548	Other Professional Services	\$19,051	\$14,273	\$58,897	\$20,203
51-00-551	Postage	\$8,366	\$7,200	\$10,613	\$6,900
51-00-552	Telephone	\$12,444	\$12,500	\$16,000	\$15,480
51-00-553	Publishing	\$3,362	\$6,500	\$5,500	\$6,000
51-00-554	Printing	\$3,468	\$3,000	\$2,000	\$3,185
51-00-561	Dues & Subscriptions	\$163	\$250	\$300	\$670
51-00-562	Travel Expenses	\$31	\$50	\$0	\$0
51-00-563	Training & Safety	\$993	\$1,000	\$1,000	\$2,500
51-00-564	Tuition Reimbursement	\$0	\$500	\$0	\$0
51-00-571	Utilities	\$72,729	\$80,000	\$70,000	\$85,000
51-00-591	Insurance	\$73,144	\$63,935	\$78,682	\$67,550
51-00-593	Rentals	\$109	\$500	\$0	\$500
51-00-595	Taxes	\$0	\$0	\$0	\$0
51-00-599	Contractual Services	\$2,993	\$3,000	\$3,000	\$3,900
	Total Contractual	\$502,701	\$568,668	\$612,740	\$616,347

ENTERPRISE FUND SUMMARY

Water and Sewer Fund – South

Account Number	Description	Actual	Budget	Year End Projected	Proposed
		<u>2011-2012</u>	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-2014</u>
COMMODITIES					
51-00-611	Maint. Supplies - Bldgs. & Grounds	\$30,525	\$19,500	\$18,000	\$27,250
51-00-612	Maint. Supplies - Equipment	\$5,763	\$6,000	\$7,000	\$6,000
51-00-613	Maint. Supplies - Vehicles	\$61	\$250	\$300	\$3,300
51-00-615	Maint. Supplies - Utility Systems	\$3,561	\$3,700	\$3,700	\$8,600
51-00-618	Maintenance - Lab Supplies	\$209	\$0	\$112	\$0
51-00-619	Water Meters & Meter Supplies	\$17,447	\$44,500	\$37,000	\$50,650
51-00-620	Fire Hydrants & Valves	\$0	\$7,500	\$3,500	\$31,000
51-00-629	Maintenance Supplies Other	\$6,304	\$17,000	\$10,000	\$35,650
51-00-651	Office Supplies	\$2,393	\$2,300	\$2,300	\$2,620
51-00-652	Operating Supplies	\$1,096	\$3,000	\$1,000	\$13,700
51-00-653	Small Tools/Safety Equipment	\$3,905	\$5,000	\$5,000	\$5,800
51-00-655	Vehicle Fuel/ Oil	\$23,549	\$24,919	\$20,000	\$28,175
51-00-656	Treatment Chemicals	\$11,275	\$13,000	\$17,500	\$16,300
51-00-684	Software	\$0	\$0	\$0	\$22,597
	Total Commodities	\$106,089	\$146,669	\$125,412	\$251,642
OTHER					
51-00-710	Principal Payment	\$0	\$735,000	\$735,000	\$562,923
51-00-720	Interest Expense	\$194,640	\$139,459	\$139,459	\$121,647
51-00-730	Fiscal Agent	\$1,680	\$2,750	\$2,750	\$2,750
51-00-928	Administrative Expense	\$231,141	\$0	\$220,335	\$240,401
51-00-951	Miscellaneous Expense	\$563,098	\$0	\$0	\$0
	Total Other	\$990,560	\$877,209	\$1,097,544	\$927,721
	Subtotal Operating Expenses	\$2,039,101	\$2,108,357	\$2,161,445	\$2,245,463
CAPITAL					
51-00-820	Capital Outlay Building	\$0	\$0	\$0	\$19,000
51-00-840	Capital Outlay Vehicle	\$0	\$7,500	\$3,000	\$130,000
51-00-890	Capital Outlay Other	\$0	\$226,400	\$120,000	\$1,107,610
	Total Capital	\$0	\$233,900	\$123,000	\$1,256,610
	TOTAL SOUTH WATER AND SEWER	\$2,039,101	\$2,342,257	\$2,284,445	\$3,502,073

ENTERPRISE FUND SUMMARY

Water and Sewer Fund – North

Account Number	Description	Actual/Audit 2011-2012	Budget 2012-2013	Year End	
				Projected 2012-2013	Proposed 2013-2014
PERSONNEL					
51-10-420	Salary Part Time	\$0	\$0	\$0	\$2,475
51-10-421	Salary Full-time	\$121,180	\$118,592	\$119,781	\$278,752
51-10-422	Overtime Pay	\$14,185	\$10,000	\$10,876	\$17,115
51-10-451	Health Insurance	\$36,968	\$35,665	\$30,142	\$78,534
51-10-452	Life Insurance	\$125	\$120	\$120	\$315
51-10-453	Unemployment Insurance	\$3,100	\$1,641	\$0	\$5,728
51-10-456	Employee Assistance Program	\$0	\$60	\$175	\$0
51-10-461	FICA (Medicare & SS)	\$9,068	\$9,837	\$8,781	\$22,823
51-10-464	IMRF	\$13,654	\$15,097	\$13,547	\$35,741
51-10-471	Uniform Allowance	\$1,298	\$1,200	\$1,500	\$1,830
51-10-473	Physicals/Shots	\$0	\$0	\$0	\$550
	Total Personnel	\$199,579	\$192,212	\$184,921	\$443,863
CONTRACTUAL					
51-10-511	Maint Service Building	\$1,100	\$500	\$500	\$18,500
51-10-512	Maint Serv Equipment	\$4,397	\$6,500	\$6,500	\$6,450
51-10-512.	Technology	\$1,341	\$11,500	\$9,000	\$13,152
51-10-513.	Maintenance Service Vehicles-MF	\$1,512	\$5,850	\$2,200	\$5,000
51-10-515	Maintenance Service Utility Syste	\$119,990	\$70,000	\$40,000	\$55,200
51-10-531	Accounting	\$6,052	\$1,850	\$2,467	\$5,030
51-10-532	Engineering	\$30,372	\$50,000	\$65,000	\$97,000
51-10-533	Legal	\$3,396	\$15,000	\$4,000	\$6,088
51-10-538	Outside Lab Testing	\$3,006	\$6,600	\$6,000	\$5,120
51-10-539	JULIE	\$1,016	\$800	\$500	\$900
51-10-548	Other Professional Services	\$9,840	\$16,468	\$0	\$17,938
51-10-551	Postage	\$4,558	\$3,350	\$4,000	\$6,800
51-10-552	Telephone Service	\$3,935	\$4,750	\$4,000	\$4,700
51-10-553	Publishing	\$3,465	\$5,000	\$2,500	\$5,000
51-10-554	Printing	\$1,371	\$2,000	\$1,000	\$3,185
51-10-561	Dues & Subscriptions	\$163	\$225	\$225	\$375
51-10-562	Travel Expenses	\$3	\$50	\$10	\$0
51-10-563	Training & Safety	\$195	\$1,000	\$1,000	\$1,500
51-10-571	Utilities	\$73,962	\$65,000	\$76,000	\$75,000
51-10-593	Rentals	\$0	\$500	\$0	\$500
51-10-599	Contractual Service	\$85	\$3,500	\$3,000	\$1,550
	Total Contractual	\$269,759	\$270,443	\$227,902	\$328,988

ENTERPRISE FUND SUMMARY

Water and Sewer Fund – North

Account Number	Description	Actual/Audit 2011-2012	Budget 2012-2013	Year End	
				Projected 2012-2013	Proposed 2013-2014
COMMODITIES					
51-10-611	Maint. Supp. Building & Grds.	\$5,589	\$10,000	\$9,000	\$10,900
51-10-612	Maint. Supp. Equipment	\$4,720	\$3,500	\$3,500	\$3,500
51-10-613	Maint. Supp. Vehicles	\$0	\$50	\$250	\$3,250
51-10-615	Lab Supplies	\$10,692	\$13,210	\$13,500	\$9,250
51-10-619	Watermeters & Meter Supplies	\$15,799	\$93,500	\$30,000	\$14,965
51-10-629	Maint. Supp. Other	\$4,189	\$4,000	\$3,000	\$13,550
51-10-651	Office Supplies	\$119	\$2,650	\$2,000	\$1,830
51-10-652	Operating Supplies	\$1,266	\$1,850	\$1,850	\$8,400
51-10-653	Small Tools & Safety Equipment	\$4,472	\$2,000	\$1,500	\$2,500
51-10-655	Vehicle Fuel/Oil	\$7,773	\$7,000	\$4,000	\$10,500
51-10-656	Treatment Chemicals	\$19,214	\$14,250	\$18,000	\$19,150
	Total Commodities	\$73,833	\$152,010	\$86,600	\$97,795
	Subtotal Operating Expenses	\$543,171	\$614,665	\$499,423	\$870,646
CAPITAL					
51-10-810	Capital Outlay	\$0	\$0	\$0	\$370,000
51-10-840	Capital Outlay Vehicle/Equipment	\$0	\$7,500	\$3,000	\$105,000
51-10-890	Capital Outlay Other	\$0	\$763,200	\$82,000	\$0
	Total Capital	\$0	\$770,700	\$85,000	\$475,000
	TOTAL NORTH WATER AND SEWER	\$543,171	\$1,385,365	\$584,423	\$1,345,645

ENTERPRISE FUND SUMMARY

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 wastewater treatment facility serving the communities of Fox Lake, Hainseville, Lakes Region Sanitary District, NW Lake County, Lake Villa, Round Lake, Round Lake Beach, Round Lake Heights, Round Lake Park and Volo.

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

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

Fiscal Year 2012-2013 Notable Accomplishments

- ✓ Substantially completed Phase IIA Expansion, thereby increasing maximum capacity from 9 mgd to 12 mgd, as well as constructed a Ferric Chloride Chemical Feed building, developed SCADA system with fiber optic network, commissioned MLE process and installed two (2) high speed turbo blowers and control system
- ✓ Substantially completed Phase IIB Expansion, including construction of Building 79, construction of Primary Digester #4, installation of CHP Bio Gas co-generation system and automated digester solids pumping system
- ✓ Administered Sludge 503 Land Application Program
- ✓ Performed repairs and maintenance to Buildings #10, #75 and #66; replaced compressor in Building #36; rebuilt WAS Pump #2; painted interior pipe at Building #50; and replaced carpet in Building #10
- ✓ Continued optimizing Odor Control Program
- ✓ Implemented improvements to Building #90 concrete wall and façade, UV hoist system and membrane filter acid wash system

ENTERPRISE FUND SUMMARY

Northwest Regional Water Reclamation Facility

Fiscal Year 2013-2014 Strategic Goals

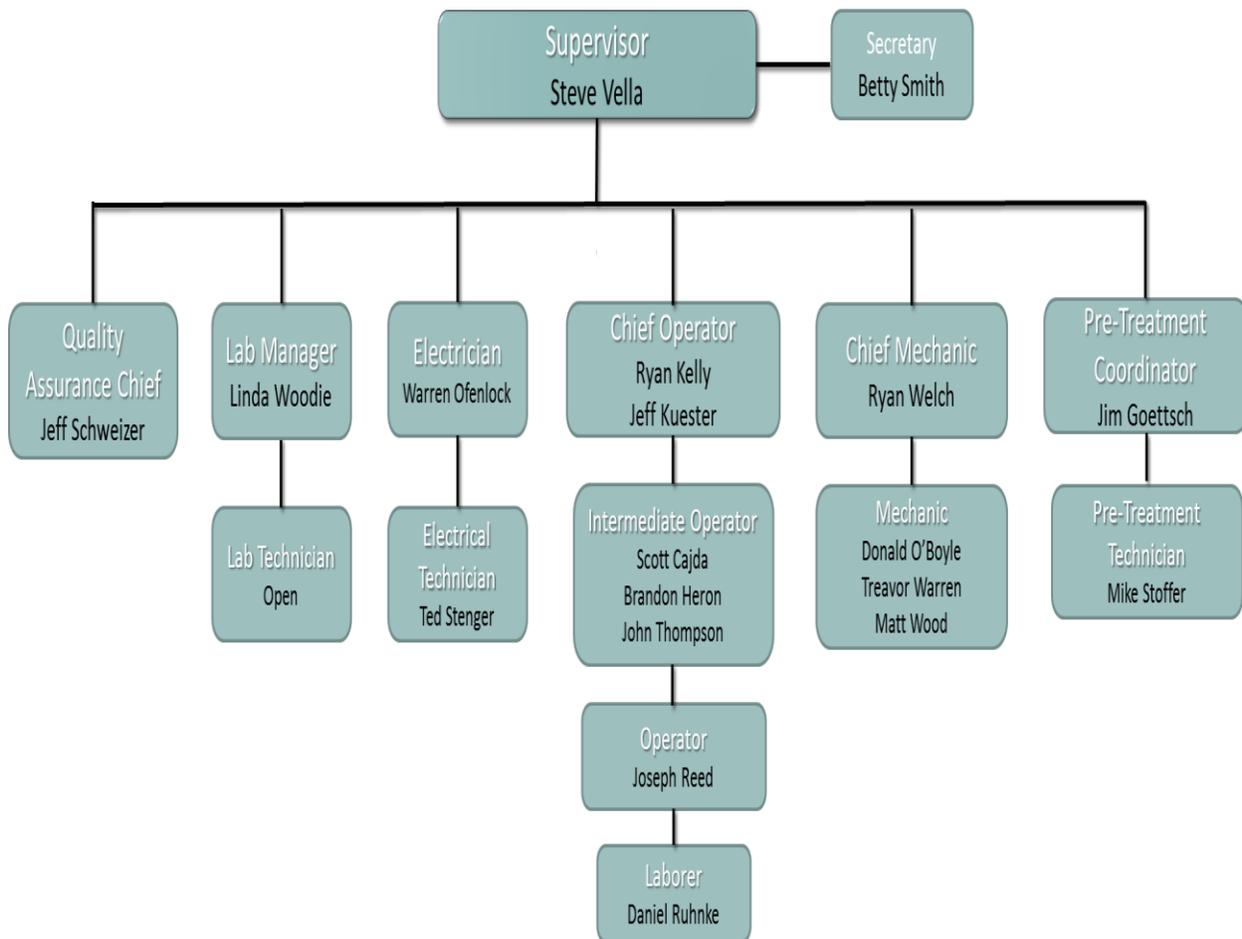
- ❖ Finalize completion of Phase IIA and IIB Expansion project
- ❖ Perform Screw Rehabilitations to 1st Stage stairs and 2nd stage repairs
- ❖ Replace MCC in Building #60
- ❖ Implement HVAC Improvements at Building #20 and Building #70
- ❖ Resurface southwest parking lot
- ❖ Purchase property directly east of Treatment Plant for future excess flow facilities
- ❖ Perform rehabilitation of Primary Digester #3 Boiler
- ❖ Continue repairs and maintenance to blower intake, aeration tank piping, heat trace gas prep skid, sludge pump controls
- ❖ Continue Sludge 503 Land Application Program
- ❖ Research alternative odor control treatment technologies
- ❖ Continue collection system odor control program

ENTERPRISE FUND SUMMARY

Northwest Regional Water Reclamation Facility

Village of Fox Lake, Illinois

2013–2014 Organizational Chart – Northwest Regional Water Reclamation Department



ENTERPRISE FUND SUMMARY

Northwest Regional Water Reclamation Facility

Village of Fox Lake
Fiscal Year 2013-2014 Budget
Northwest Water Reclamation Fund - Unrestricted Net Assets

Account Number	Description	Actual/Audit 2011-2012	Budget 2012-2013	Year End Projected 2012-2013	Proposed 2013-2014
BEGINNING BALANCE (Unrestricted Net Assets)		\$53,578,467	\$53,382,788	\$53,382,788	\$50,170,524
REVENUES					
52-00-353	Sewer Surcharges	\$8,817	\$3,500	\$15,000	\$15,000
52-00-354	Fines	\$2,450	\$4,500	\$1,000	\$4,500
52-00-362	Local Sewer Charges	\$746,150	\$750,000	\$750,000	\$750,000
52-00-364	Tap on Fees	\$440,550	\$500,000	\$450,000	\$500,000
52-00-367	County Sewer	\$4,032,304	\$4,020,000	\$4,020,000	\$4,020,000
52-00-368	Remedial Waste	\$74,607	\$70,000	\$75,000	\$67,000
52-00-381	Interest Income	\$28,423	\$100,000	\$26,472	\$0
52-00-389	Miscellaneous Income	\$9,605	\$349,419	\$349,500	\$32,800
52-00-392	Sale of Fixed Assets	\$0	\$10,000	\$80,000	\$0
	Total Revenue	\$5,342,907	\$5,807,419	\$5,766,972	\$5,389,300
EXPENSES					
	NWRWRF Operating Expenses	\$5,419,157	\$4,839,446	\$4,050,213	\$4,338,568
	Pre-Treatment Operating Expenses	\$119,429	\$200,830	\$77,807	\$198,753
	Subtotal Operating Expenses	\$5,538,586	\$5,040,276	\$4,128,020	\$4,537,321
	Capital Improvements	\$0	\$5,872,010	\$4,851,215	\$3,617,900
	Total Expenses	\$5,538,586	\$10,912,286	\$8,979,235	\$8,155,221
	Revenues Over/(Under) Expenses	(\$195,679)	(\$5,104,867)	(\$3,212,263)	(\$2,765,921)
ENDING BALANCE (Unrestricted Net Assets)		\$53,382,788	\$48,277,921	\$50,170,524	\$47,404,604

ENTERPRISE FUND SUMMARY

Northwest Regional Water Reclamation Facility

<u>Account Number</u>	<u>Description</u>	<u>Year End</u>			
		<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
PERSONNEL					
52-00-420	Full Time	\$1,006,208	\$1,010,053	\$1,024,130	\$980,024
52-00-421	Part Time	\$242	\$0	\$18,858	\$21,910
52-00-423	Overtime	\$23,302	\$35,000	\$21,689	\$23,000
52-00-451	Health Insurance	\$146,405	\$201,865	\$160,417	\$199,802
52-00-452	Life Insurance	\$1,048	\$1,080	\$1,080	\$1,071
52-00-453	Unemployment	\$16,341	\$15,505	\$15,000	\$16,581
52-00-456	EAP	\$0	\$500	\$1,300	\$600
52-00-461	FICA (Medicare & SS)	\$72,984	\$79,947	\$75,375	\$78,407
52-00-464	IMRF	\$109,913	\$123,003	\$116,233	\$121,165
52-00-471	Uniform Allowance	\$10,447	\$12,980	\$10,500	\$13,725
52-00-473	Physical/ Shots	\$0	\$520	\$100	\$465
52-00-474	Employee Appreciation	\$18	\$200	\$200	\$725
	Total Personnel	\$1,386,907	\$1,480,653	\$1,444,882	\$1,457,476
CONTRACTUAL					
52-00-511	Maint. Services - Building	\$37,661	\$219,300	\$182,800	\$219,960
52-00-512	Maint. Services - Equipmer	\$218,375	\$165,750	\$135,000	\$193,560
52-00-512.1	Technology	\$6,994	\$30,725	\$30,100	\$16,385
52-00-513.1	Maint. Services - Vehicles	\$11,323	\$17,500	\$8,400	\$10,500
52-00-531	Accounting Services	\$48,631	\$43,225	\$41,000	\$20,120
52-00-532	Engineering Service	\$5,204	\$50,000	\$5,000	\$25,000
52-00-533	Legal Services	\$69,411	\$50,000	\$50,000	\$25,000
52-00-538	Outside Lab Testing	\$10,998	\$10,670	\$10,670	\$9,180
52-00-548	Other Professional Service	\$59,855	\$142,925	\$138,000	\$78,141
52-00-551	Postage	\$8,840	\$16,350	\$6,000	\$16,000
52-00-552	Telephone	\$12,602	\$13,040	\$13,000	\$13,120
52-00-553	Publishing	\$204	\$500	\$500	\$800
52-00-554	Printing	\$3,713	\$7,190	\$3,000	\$7,940
52-00-561	Dues	\$5,387	\$5,985	\$5,293	\$6,518
52-00-562	Travel Expenses	\$932	\$3,100	\$3,100	\$1,400
52-00-563	Training	\$1,090	\$6,955	\$3,100	\$10,120
52-00-564	Tuition Reimbursement	\$0	\$500	\$500	\$500
52-00-571	Utilities	\$672,278	\$696,000	\$580,000	\$584,855
52-00-573	Garbage Disposal	\$6,864	\$159,000	\$16,400	\$58,600
52-00-578	Sludge Removal	\$101,871	\$108,000	\$90,000	\$112,000
52-00-591	Insurance	\$128,003	\$111,887	\$122,000	\$118,213
52-00-593	Rental	\$0	\$2,500	\$640	\$2,500
	Total Contractual	\$1,410,236	\$1,861,102	\$1,444,503	\$1,530,412

ENTERPRISE FUND SUMMARY

Northwest Regional Water Reclamation Facility

<u>Account Number</u>	<u>Description</u>	Year End			
		<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
COMMODITIES					
52-00-611	Maint. Supplies - Buildings	\$154,652	\$332,501	\$122,000	\$117,570
52-00-612	Maint. Supplies - Equipme	\$41,199	\$31,800	\$27,200	\$27,800
52-00-613	Maint. Supplies - Vehicles	\$2,088	\$2,900	\$2,200	\$2,600
52-00-618	Maint. Supplies - Lab	\$26,698	\$22,700	\$26,000	\$30,200
52-00-650	Safety	\$4,364	\$18,415	\$15,000	\$6,115
52-00-651	Office Supplies	\$2,442	\$3,875	\$2,500	\$3,730
52-00-652	Operating Supplies	\$10,212	\$17,550	\$12,600	\$15,000
52-00-653	Small Tools	\$7,857	\$11,950	\$8,000	\$10,200
52-00-654	Janitorial Supplies	\$5,336	\$4,200	\$3,500	\$4,000
52-00-655	Fuel	\$27,238	\$38,500	\$20,000	\$23,000
52-00-656	Chemicals	\$128,410	\$305,300	\$250,000	\$322,950
52-00-684	Software	\$0	\$0	\$0	\$52,500
	Total Commodities	\$410,497	\$789,691	\$489,000	\$615,665
OTHER					
52-00-750	Host Fee	\$207,996	\$208,000	\$208,000	\$210,000
52-00-928	Administrative Expense	\$593,817	\$500,000	\$463,828	\$525,015
52-00-951	Miscellaneous Expense	\$1,409,705	\$0	\$0	\$0
	Total Other	\$2,211,518	\$708,000	\$671,828	\$735,015
	Subtotal Operating Expenses	\$5,419,157	\$4,839,446	\$4,050,213	\$4,338,568
CAPITAL					
52-00-820	Cap Outlay-Buildings	\$0	\$5,750,000	\$4,718,285	\$3,429,800
52-00-830	Equipment	\$0	\$30,500	\$41,420	\$179,600
52-00-840	Vehicles	\$0	\$91,510	\$91,510	\$8,500
	Total Capital	\$0	\$5,872,010	\$4,851,215	\$3,617,900
	TOTAL NWRWRF	\$5,419,157	\$10,711,456	\$8,901,428	\$7,956,468

ENTERPRISE FUND SUMMARY

Northwest Regional Water Reclamation Facility - PT

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

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

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

Fiscal Year 2012-2013 Notable Accomplishments

- ✓ Achieved IU Odor Control Compliance
- ✓ Assisted with ground water remediation trials
- ✓ Re-established safe chemical handling and storage practices
- ✓ Administered FOG program
- ✓ Assisted commercial users with permits and ordinance requirements
- ✓ Obtained Industrial User Monitoring and Compliance

Fiscal Year 2013-2014 Strategic Goals

- ❖ Inspect all FOG producing establishments
- ❖ Assist communities with adherence to Pre-Treatment ordinance
- ❖ Survey and inventory dental office waste handling practices
- ❖ Evaluate local discharge limits

ENTERPRISE FUND SUMMARY

Northwest Regional Water Reclamation Facility – PT

Account Number	Description	Actual	Budget	Year End Projected	Proposed
		2011-2012	2012-2013	2012-2013	2013-2014
PERSONNEL					
52-10-420	Full-time	\$47,337	\$102,621	\$100	\$104,659
52-10-423	Overtime	\$236	\$1,000	\$2,000	\$1,000
52-10-451	Health Insurance	\$38,231	\$30,929	\$25,872	\$33,031
52-10-452	Life Insurance	\$55	\$120	\$120	\$126
52-10-453	Unemployment	\$66	\$1,641	\$1,600	\$1,648
52-10-461	FICA (Medicare & SS)	\$3,732	\$7,927	\$7,900	\$8,083
52-10-464	IMRF	\$5,621	\$16,222	\$16,000	\$12,764
52-10-471	Uniform Allowance	\$1,414	\$1,370	\$1,205	\$1,640
52-10-473	Physical/Shots	\$0	\$105	\$50	\$105
	Total Personnel	\$96,692	\$161,935	\$54,847	\$163,056
CONTRACTUAL					
52-10-512.1	Technology	\$840	\$1,510	\$1,510	\$410
52-10-513.1	Maintenance Vehicles - P	\$839	\$4,500	\$1,500	\$4,500
52-10-532	Engineering	\$0	\$300	\$0	\$500
52-10-533	Legal Fees	\$0	\$1,000	\$0	\$500
52-10-538	Lab Testing	\$14,124	\$17,000	\$13,200	\$18,000
52-10-548	Other Professional Servis	\$645	\$3,070	\$550	\$1,440
52-10-552	Telephone	\$769	\$600	\$600	\$672
52-10-562	Travel	\$0	\$1,200	\$1,000	\$1,250
52-10-563	Training	\$235	\$1,050	\$700	\$1,000
	Total Contractual	\$17,451	\$30,230	\$19,060	\$28,272
COMMODITIES					
52-10-650	Safety	\$1,040	\$1,240	\$800	\$1,265
52-10-651	Office Supplies	\$30	\$450	\$200	\$460
52-10-652	Operating Supplies	\$3,207	\$5,100	\$2,400	\$4,300
52-10-655	Fuel	\$1,009	\$1,875	\$500	\$1,400
	Total Commodities	\$5,286	\$8,665	\$3,900	\$7,425
Subtotal Operating Expenses		\$119,429	\$200,830	\$77,807	\$198,753
CAPITAL					
52-10-830	Equipment	\$0	\$0	\$0	\$0
52-10-840	Vehicles	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0
TOTAL NWRWRF PRE-TREAT		\$119,429	\$200,830	\$77,807	\$198,753

PROPRIETARY FUND SUMMARY

Police Pension Fund

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

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

**Village of Fox Lake
Fiscal Year 2013-2014 Budget
Police Pension Fund - Revenues, Expenditures and Fund Balance**

<u>Account Number</u>	<u>Description</u>	<u>Actual/Audit 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Year End Projected 2012-2013</u>	<u>Proposed 2013-2014</u>
BEGINNING BALANCE		\$9,692,377	\$10,241,606	\$10,241,606	\$10,232,737
REVENUE					
72-00-311	Property Tax	\$941,787	\$458,000	\$449,131	\$473,956
	Total Revenue	\$941,787	\$458,000	\$449,131	\$473,956
EXPENSE					
72-00-426	Expenses	\$392,558	\$458,000	\$458,000	\$473,956
	Total Expense	\$392,558	\$458,000	\$458,000	\$473,956
	DIFFERENCE	\$549,229	\$0	(\$8,869)	\$0
ENDING BALANCE		\$10,241,606	\$10,241,606	\$10,232,737	\$10,232,737

SUPPLEMENTAL INFORMATION

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.

SUPPLEMENTAL INFORMATION

Financial Policies

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 | ➤ Police Pension |
| ➤ IMRF | ➤ Liability Insurance |
| ➤ Social Security | ➤ Fire Protection |
| ➤ Audit Tax | ➤ Ambulance Service |
| ➤ Police Protection | ➤ Garbage Disposal |

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

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

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

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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