

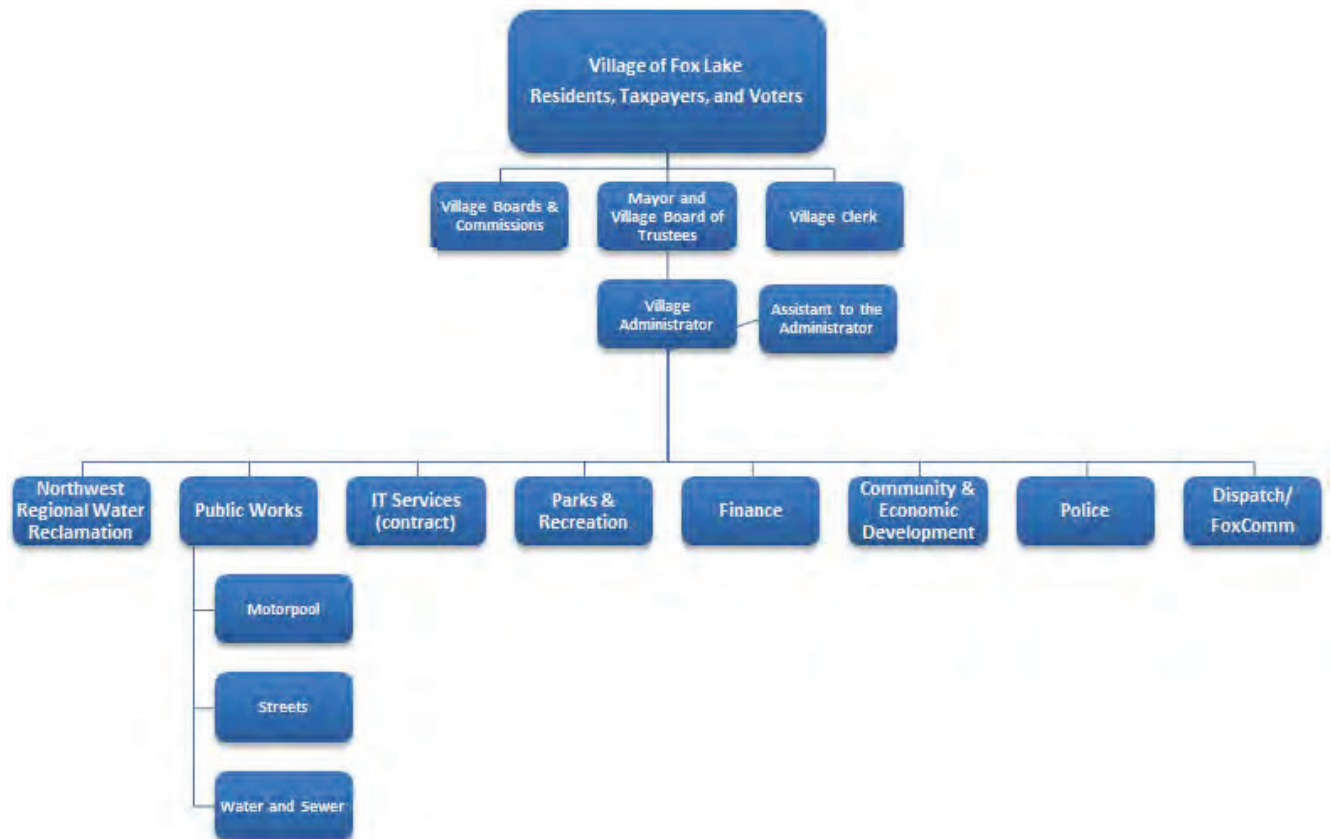
VILLAGE OF FOX LAKE

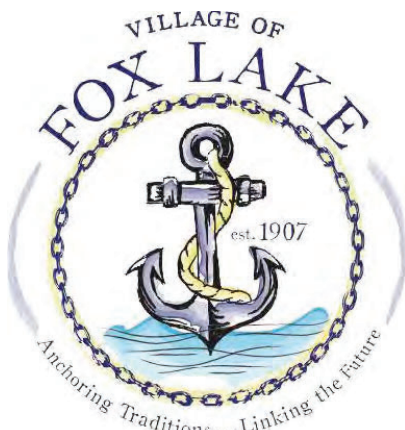
Fox Lake, Illinois 60020

FISCAL YEAR BUDGET 2022 - 2023



Village of Fox Lake, Illinois





General Fund

General Fund

Revenue by Category	FY21 Actual	FY22 Budget	FY23 Amended
Property Taxes	2,532,654	2,607,366	2,687,883
Local Taxes	1,690,104	1,807,801	1,969,100
Intergovernmental Taxes	4,925,289	5,165,000	5,970,000
Grants	522,589	743,133	971,105
License Fees	382,388	405,735	452,000
Building & Zoning	138,727	136,000	172,500
Park & Recreation Fees	6,865	35,000	61,000
Public Safety Fines & Fees	355,146	300,500	440,000
Public Safety Special Revenue	45,678	80,478	79,800
Reimbursable Income	95,152	153,700	99,200
Waste Services	1,019,672	1,025,400	1,055,400
Other Income	52,792	40,287	106,686
Contractual Income	397,220	393,480	433,480
Interfund Service Charges	987,146	998,468	910,633

Total Fund Revenue:	13,151,421	13,892,348	15,408,787
---------------------	------------	------------	------------

Expenditure by Category	FY21 Actual	FY22 Budget	FY23 Amended
Salary & Wages	5,434,980	5,246,820	5,191,700
Fringe Benefits	2,212,511	2,165,816	2,007,913
Contractual Services	3,339,876	3,592,557	3,369,196
Commodities	475,375	470,275	434,175
Miscellaneous	68,983	64,083	47,905
Debt Service	580,390	581,390	1,294,969
Transfer Out	625,000	625,000	1,225,415
Capital Programs & Projects	1,238,598	1,238,598	575,500

Total Fund Expenditures:	13,975,713	13,984,539	14,146,773
--------------------------	------------	------------	------------

Boards and Commissions

This is a newly established department to account for the expenses of Village boards and commissions that were previously included in various operational budgets.

- Village Board of Trustees
- Police Commission
- Planning and Zoning Board

Village code establishes the following:

The municipal code states that a Board of Fire and Police Commissioners consisting of three (3) members as provided by statute, whose terms of office shall be three (3) years; except that one of the members when first appointed shall be appointed to serve until the end of the current Municipal year at passage of these provisions, another to serve until the end of the Municipal year next ensuing, and the third to serve until the end of the Municipal year second next ensuing. All members shall serve until their respective successors are appointed and have qualified. They shall be subject to removal from office as such other officers.

Effective May 1, 2017, it was established that the Planning and Zoning Commission was to assume jurisdiction of all matters previously assigned to the Zoning Board of Appeals and the Planning Commission.

The Planning and Zoning Commission shall be composed of seven (7) members, all of whom shall reside within the Village. The members shall be appointed by the Village Mayor with the advice and consent of the Village Board. One (1) of the members for each fiscal year shall be named by the Village President as Chairperson. At the beginning of each fiscal year, the Commission shall elect a Vice-Chairperson. In the performance of its duties, the Commission may incur such expenditures as shall be authorized by the Corporate Authorities. Each member of the Commission shall receive for their services such compensation, if any, as is determined from time to time by the Corporate Authorities.

Headcount Summary

Position	Type	FY23
<u>Village Board</u>		
Mayor	Elected	1.000
Trustees	Elected	6.000
Village Clerk	Elected	1.000
Total		8.000

Position	Type	FY23
<u>Commissions</u>		
Building & Zoning	Appointed	7.000
Police Commission	Appointed	3.000
Total		10.000

Financial Summary

Description	Fiscal Year 2022					Fiscal Year 2023		%age Change
	FY20	FY21				Approved	Amendment	
	Actual	Actual	Budget	Revised Budget	YTD Projected	4/2022		
Expenditures								
Salaries & Fringe								
Benefits	0	0	0	0	0	0	57,918	
Contractual Services	0	0	0	0	0	0	6,975	
Commodities	0	0	0	0	0	0	0	
Miscellaneous Expense	0	0	0	0	0	0	0	
<i>Total Operating Expenses</i>	0	0	0	0	0	0	64,893	
Debt Service	0	0	0	0	0	0	0	
Capital Outlay	0	0	0	0	0	0	0	
<i>Total Other Expenses</i>	0	0	0	0	0	0	0	
Total Expenditures:	0	0	0	0	0	0	64,893	

Village Administrative Services

The Village as added a new department named “Administrative Services” to capture expenditures of certain items that are not otherwise allocated within operating departments of the General Fund. It is a centralized funding source for Village-wide functions. These are generally termed “Administrative Services” and “Non-Operating Expenses.” Examples include workers’ compensation insurance, liability insurance, some legal services, utilities, and phone service. These costs are attributable to the Village as a whole and are not allocated to specific departments. Non-Operating Expenses reflect transactions unrelated to the delivery of Village services. Examples of expenditures are debt service, insurance costs and capital outlay. There is no headcount associated with Administrative Services or Non-Operating Expenses.

Account	Description	Fiscal Year 2022					Fiscal Year 2023		
		FY20	FY21						
		Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	%age Change
	Expenditures								
01-312-5420	Garbage Disposal	941,850	1,055,323	988,640	988,640	1,010,000	1,035,000	1,035,000	
01-312-5450	Property Taxes	736	782	75,782	75,782	50,500	5,000	5,000	
01-312-5500	Insurance - Liab & Work Comp	243,040	251,103	265,000	265,000	251,000	291,500	291,500	
01-312-5501	Insurance - Deductible Expense	4,872	1,960	10,000	40,000	40,000	11,000	11,000	
01-312-5525	Business Incentives	170,868	194,688	185,000	185,000	185,000	185,000	185,000	
01-312-5600	Building Maint Supplies	3,006	2,290	0	5,000	4,400	3,000	3,000	
01-312-5780	Software	0	0	0	0	0	0	71,000	
01-312-5950	Special Events	376	667	1,000	500	2,800	100	100	
01-312-5951	Recognition	1,792	498	3,000	3,000	2,500	3,000	3,000	
01-312-5971	Externality Fee Refund -RLB	22,464	0	25,000	25,000	25,000	25,000	25,000	
01-312-5972	Externality Fee Refund - Lake	0	0	0	0	0	0	75,000	
01-312-5813	Grant - CDBG	26,292	0	0	0	0	0	0	
	SubTotal Contractual Services:	1,415,296	1,507,311	1,553,422	1,587,922	1,571,200	1,558,600	1,704,600	
01-312-6000	Principal- GenFund	484,337	329,888	366,053	366,053	366,053	838,418	860,534	
01-312-6010	Interest - GenFund	76,442	66,452	56,449	56,449	56,449	307,645	352,937	
	SubTotal Debt Service:	560,778	396,339	422,502	422,502	422,502	1,146,063	1,213,471	
01-312-xxxx	Transfer to Reserve for Land Acquisition	0	0	0	0	0	0	0	
01-312-6540	Transfer To Capital Projects Fund	0	0	0	0	0	0	700,000	
	SubTotal Transfer Out:	0	0	0	0	0	0	700,000	
	Total Admin Services:	1,976,074	1,903,650	1,975,924	2,010,424	1,993,702	2,704,663	3,618,071	33.77%

General Corporate Fund -Administrative Services (Fund 01.312)

Detail of Budgeted Expenditures

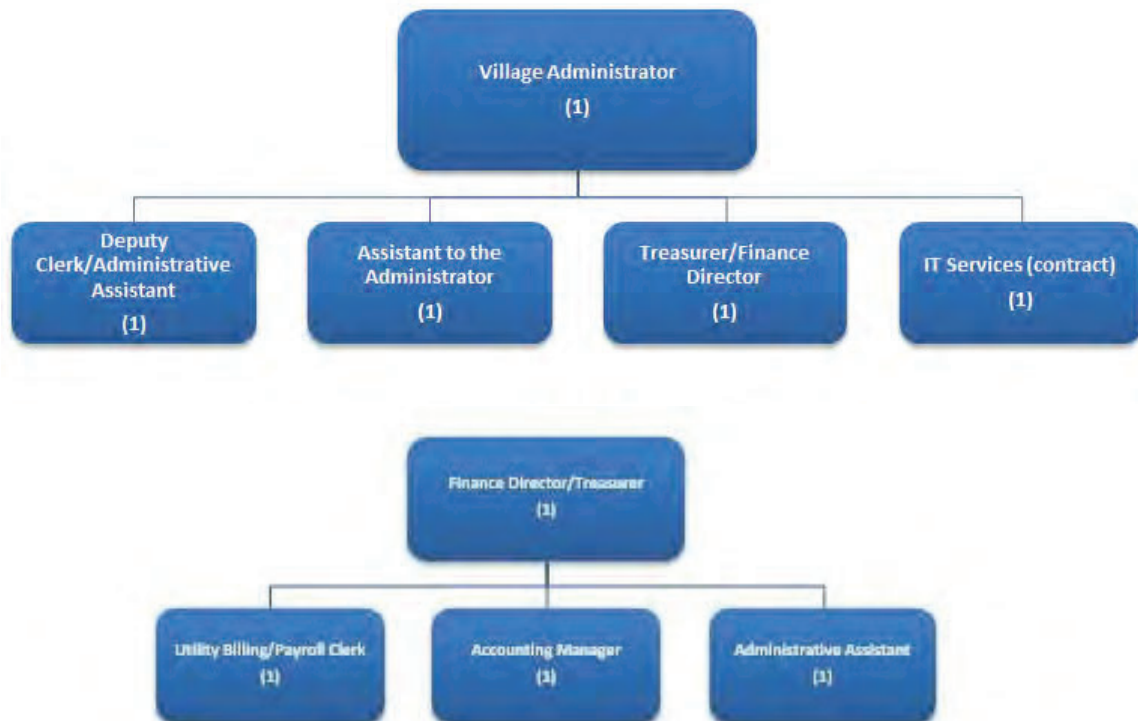
Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	312	5525	Business Incentives		185,000
			Double Ranch	185,000	
01	312	5951	Employee Recognition		3,000
			Holiday Event	1,500	
			Employee Awards	750	
			Other	750	
01	312	6000	Debt Service-Principal		860,534
			GO 2014B	100,800	
			GO 2022A	600,000	
			GO 2022C	137,618	
			GO 2022C (Parks)	3,117	
			GO 2007 (Parks)	19,000	
01	312	6010	Debt Service-Principal		352,937
			GO 2014B	35,312	
			GO 2022A	262,680	
			GO 2022C	9,653	
			GO 2022C (Parks)	44,457	
			GO 2007 (Parks)	836	
01	312	6540	Transfer to Capital Projects Fund		700,000
			Design Engineering (Garfield, Lincoln, Jefferson, Adams)	456,700	
			Washington Street (Local)	0	
			Washington Street (Lake County)	0	
			Knollwood	185,000	
			Hawthorne Sidewalk	0	
			Signage	0	
			Miscellaneous	58,300	
01	312	xxxx	Transfer to Reserve -Land Acquisition		0
01	312	5780	Software		0
			Microsoft Windows/Office		

Administration

The Administration Department, which also includes Finance and Human Resources, provides leadership and management of the Village's departments to ensure exceptional, fiscally responsible, municipal service. The department creates and sustains an organizational culture that is consistent with the expectations and goals of the community and its leadership. Administration insists upon professionalism, high-minded aspirations, fairness, creative thinking, collaboration, ethical decision-making, and radical transparency. The department provides the tools and resources to ensure staff can work boldly every day toward regaining advantages that may have been lost and realizing positive outcomes for the community. Attracting the right talent, inspiring them to do great things, and encouraging disciplined, systematic problem-solving are keystone behaviors that will accelerate Fox Lake's growth.

Along with this, the department is responsible for the day-to-day operations and implementation of policy decisions. In collaboration with the other departments, particularly the Parks and Recreation Department, the office is responsible for internal and external communications, social media, websites, and public relations activities. Furthermore, this office initiates and/or handles special projects and assignments that may or may not fall within any other specific Village department.

Organization Chart and Headcount Summary



The department has six full-time staff and contracted IT. The staffing below is represents employees and is based on the general fund percentage allocation of those employees.

Position	Type	FY23
<u>Administration</u>		
Village Administrator	Exempt	0.880
Asst To Administrator	Exempt	0.900
Finance Director	Exempt	0.880
Accounting Manager	Exempt	0.900
Utility/Payroll Clerk	Non-Exempt	0.350
Admin Assistant	Non-Exempt	0.875
Deputy Clerk/Admin Assistant	Exempt	1.000
Total		5.785

The Village Board of Trustees was previously included in this Administration budget; it is now in a new department known as “Boards and Commissions” located at the beginning of this document.

Selected Accomplishments

- Initiated the Lakefront Park redevelopment project and funding sources;
- Moody's Investors Service upgraded bond rating to Aa2 from Aa3
- Ensured the village was on the correct side of market movement when issuing \$12.5-million in bonds for the redevelopment of Lakefront Park, realizing substantial savings;
- Implementation of self-service HR Portal;
- Reorganization of departments and positions based upon NIU organizational study and other data;
- Initiated capital planning, including road program;
- Applied for nearly \$5-million in grant funding;
- Implemented “cards against insanity” program, internal anonymous suggestion boxes;
- Implemented internal employee e-newsletter;
- Initiated and collaborated with Public Works in designing the employee library;
- Initiated Homes for a Changing Region collaboration;
- Revisions to the department head evaluation document and inclusion of self-evaluation;
- Revised budget book to improve transparency and usability;
- De-cluttering of village hall to increase functionality of the space and people;
- Compensation analysis to craft strategy to align pay to market realities;
- Updates to the personnel manual;
- Successfully managed the on-boarding and off-boarding of employees;

Goals FY23

- Successful community outreach regarding the Lakefront Park redevelopment;
- Lakefront Park redevelopment construction begins in alignment with the Parks Master Plan;

- Implementation of Village-wide training schedule in general and specific to job functions;
- Continue to evaluate various investment options and ensure maximum allowable earnings;
- Enhance constituent service and streamline operations;
- Create a culture of professional development, best practices and a growth mindset;
- Find and implement force multipliers;
- Improve communications and marketing to and among all stakeholders and channels;
- Improve website usability and accessibility;
- Implement information technology upgrades to ensure essential security measures;
- Conduct a baseline employee engagement survey to measure commitment, sense of purpose and passion for their work and village and to assess any workplace improvements needed;
- Implementation of compensation strategy and investment in our staff to reach the 50th percentile;
- Review and update the strategic plan;
- Improve village's resiliency with various efforts including training and drills;
- Continue to pursue grant funding opportunities and other collaborations fostering best practices and continuous improvement;
- Complete Homes for a Changing Region project and implement action plan;
- Begin the creation of marketing and communications strategy to secure the village's position as a regional tourism and recreation destination;

General Corporate Fund -Administration & Finance (Fund 01.311)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	311	5000	Building Maintenance		20,000
			Janitorial Service	12,000	
			Alarm Repair	1,500	
			Sprinkler Inspections	1,000	
			HVAC	2,000	
			Pest Control	1,200	
			Other	2,300	
01	311	5100	Professional Services		80,000
			Accounting Services	40,000	
			Administrative Services	25,000	
			Employment Verification Services	15,000	
01	311	5101	Audit Services		28,200
			Auditors (Sikich contract)	18,200	
			Single audit (Sikich)	5,000	
			OPEB actuarial report	5,000	
01	311	5120	Legal Services		50,000
			Corp Counsel (Soffietti)	25,000	
			Other (Klein Thorpe)	10,000	
			Other Legal Services	15,000	
01	311	5130	Labor Attorney		0
			Clark Hill	0	
			Clark Baird Smith	0	
01	311	5160	Technology		100,000
			Outsourced IT (Innovative MSP)	65,000	
			Civic Sytems	30,000	
			Other	5,000	
01	311	5310	Memberships		21,000
			Illinois Municipal League (IML)	8,500	
			Fox Waterway Agency	4,950	

Northwest Municipal League	5,600
IGFOA	150
City Tech	300
ILCMA	400
LC Municipal League	1,100

01	311	5320	Travel & Training		6,000
			MKB Leadership	2,500	
			Other	1,000	
			IML	2,500	

Public Safety

The Police Department delivers a variety of local law enforcement services to the community and is committed to providing an elite level of service to the community. Police services include matters concerning crime, traffic, order maintenance, ordinance enforcement, and emergency assistance.

It constantly looks for ways to positively engage with our constituency, and serves a population of 10,978 residents in an area of approximately 9.94 square miles of which 1.82 is water miles.

The Fox Lake Police Department works in partnership with other Fox Lake governmental departments to provide security and enhance the quality of life of our residents and visitors. The police department provides community services and enforcement of all state and municipal laws and ordinances. To accomplish our mission, the Village Board authorized a full-time sworn staff of 30 certified police officers, 3 full-time community service officers, 1 full-time evidence custodian/community service officer, 2 full-time records clerks, 1 part-time records clerk and 1 full-time administrative assistant.

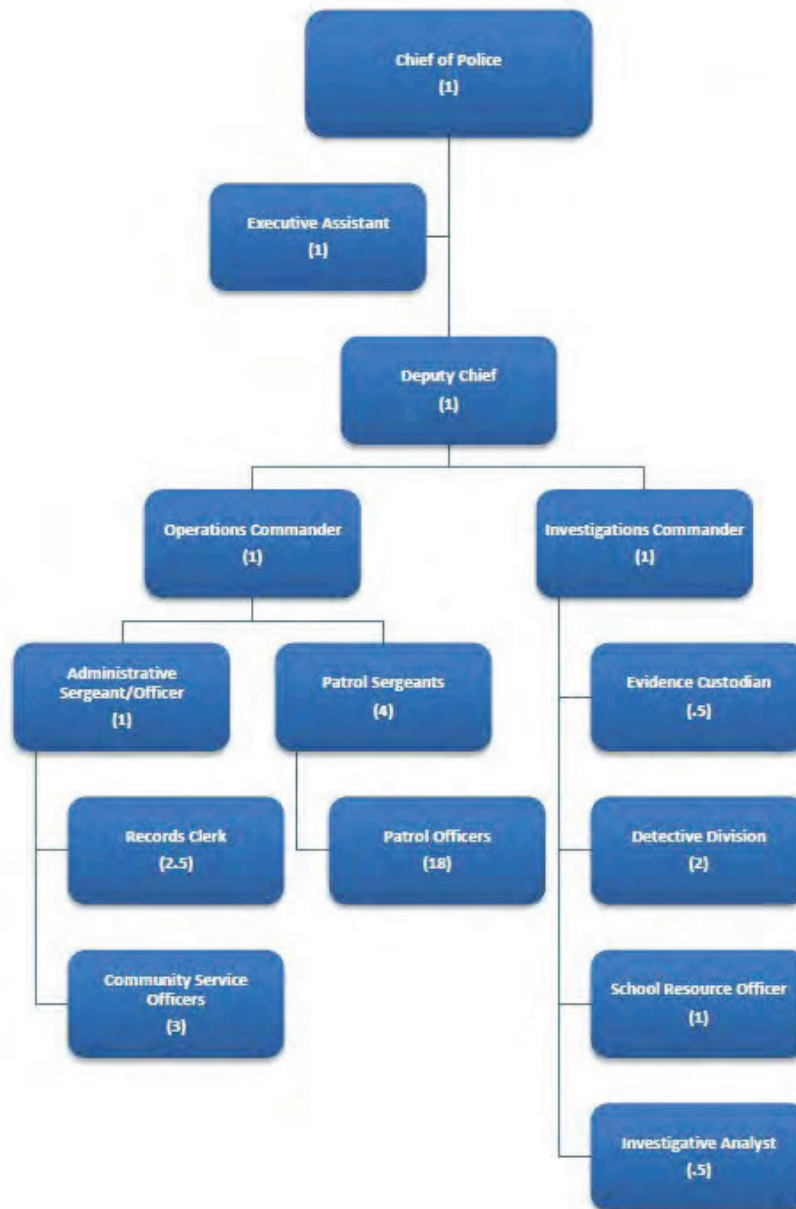
In addition to service, security, and enforcement efforts within Fox Lake, the department participates in several regional law enforcement task forces to include Lake County Major Crimes (LCMCTF), Lake County Major Crash Assistance Team (MCAT), Lake County Metropolitan Enforcement Group (LCMEG), Northern Illinois Police Alarm System (NIPAS- EST) and Illinois Law Enforcement Alarm System (ILEAS).

Fox Lake's command staff serves on the executive boards of LCMCTF and LCMEG. The Fox Lake detective, assigned to the Major Crimes Task Force was promoted to a supervisory position on the task force this past year based on his investigative and leadership skills.

Organization Chart and Headcount Summary

The pages following provides both the organizational chart and a head count for the Public Safety department as well as personnel's allocations.

Headcount is calculated as full-time equivalents (FTE).



Position	Type	FY23
<u>Police</u>		
Police Chief	Exempt	0.700
Deputy Police Chief	Exempt	1.000
Commander	Exempt	2.000
Sergeants	Non-Exempt	5.000
Patrol Officers	Non-Exempt	21.000
CSO	Non-Exempt	4.000
Records Clerk	Non-Exempt	2.500
Admin Assistant	Non-Exempt	1.000
Total		37.200

Selected Accomplishments FY22

- Completed comprehensive review and update of department policies and rules, in compliance with expansive legislative changes.
- Maintained compliance with all mandatory training as required by the Illinois Law enforcement Training and Standards Board (ILETSB).
- Accomplished Command Staff Management Development Training for all command staff.
- Evidence Room: 100% inventory completed with no exceptions found.

Goals FY23

- Completion of FY21 and FY22 goals in progress.
- Continue Police review based on anticipated legislative mandates.
- Begin Patrol Sergeant leadership development.
- Begin department accreditation process (ILEAP).
- Facilities upgrade with a safety cell buildout providing budget allows.
- Staff acquisitions and retention program.
- Sergeant promotional examination process.
- Establish mental health officer screening procedures from anticipated mandates from ILETSB.

Financial Summary

Description	FY20	FY21	Fiscal Year 2022			Fiscal Year 2023		%age Change
	Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	
Expenditures								
Salaries & Fringe Benefits	4,008,119	4,278,858	4,850,346	4,838,331	4,694,106	5,147,300	5,049,005	
Contractual Services	404,740	396,236	533,187	507,250	414,100	532,942	490,480	
Commodities	111,885	89,270	159,825	148,925	119,000	174,350	137,800	
Miscellaneous Expense	8,571	2,933	36,980	36,980	20,800	41,480	32,355	
Total Operating Expenses	4,533,315	4,767,297	5,580,461	5,534,461	5,249,731	5,896,072	5,709,640	
Debt Service	146,821	59,813	72,200	72,200	68,300	123,186	63,298	
Transfer Out	598,253	390,777	625,000	625,000	625,000	600,000	525,415	
Capital Outlay	20,883	0	50,600	50,600	25,000	154,667	190,170	
Reserved-Future Cap Outlay	0	0	0	0	0	0	0	
Total Other Expenses	765,958	450,590	747,800	747,800	718,300	877,853	778,883	
Total Expenditures:	5,299,273	5,217,887	6,325,163	6,282,261	5,968,031	6,770,950	6,488,523	-4.21%

General Fund - Public Safety (01-321)

Account	Description	Fiscal Year 2022					Fiscal Year 2023	
		FY20 Actual	FY21 Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment %
	Expenditures							
01-321-4000	Wages - Administration	575,690	481,003	773,690	805,000	835,000	875,100	835,000
01-321-4002	Wages - Part-Time	5,864	19,703	25,390	25,390	25,390	26,800	20,000
01-321-4003	Wages - Sworn Officers	1,931,288	2,305,177	2,273,760	2,300,000	2,155,000	2,411,400	2,411,400
01-321-4010	Overtime	280,648	127,132	225,000	140,000	130,000	227,000	200,000
	SubTotal Salaries & Wages:	2,793,490	2,933,015	3,297,840	3,270,390	3,145,390	3,540,300	3,466,400
01-321-4100	Health Insurance	398,612	418,921	420,595	440,000	430,000	420,595	415,000
01-321-4110	Life Insurance	2,703	3,226	3,150	3,300	3,050	3,150	3,150
01-321-4120	Unemployment Insurance	0	0	0	0	0	0	0
01-321-4200	Social Security & Medicare	66,218	63,381	79,120	75,000	70,500	81,700	85,000
01-321-4220	IMRF	20,368	16,910	25,000	25,000	20,500	39,100	17,000
01-321-4230	Police Pension - Taxes	632,544	714,580	776,121	771,975	772,000	807,215	807,215
01-321-4231	Police Pension - Village Contrib	94,184	128,825	248,520	252,666	252,666	255,240	255,240
	SubTotal Fringe Benefits:	1,214,629	1,345,843	1,552,506	1,567,941	1,548,716	1,607,000	1,582,605
01-321-5000	Building Maintenance	40,961	35,364	33,550	33,550	15,000	33,300	31,800
01-321-5010	Equipment Maintenance	19,110	16,376	26,950	26,950	6,000	15,950	15,950
01-321-5020	Vehicle Maintenance	3,432	2,867	7,000	7,000	3,500	5,000	3,500
01-321-5021	Vehicle Maintenance - MP	605	5,539	0	0	0	0	0
01-321-5100	Professional Services	43,080	47,785	55,300	55,300	55,000	76,056	65,200
01-321-5102	Accounting Services	984	3,215	3,300	0	0	0	0
01-321-5103	Payroll Service Fees	0	0	0	4,500	3,700	3,500	3,500
01-321-5108	HR Recruiting/Testing	13,160	4,287	16,500	16,500	10,000	8,500	8,500
01-321-5120	Legal Services	36,842	58,682	114,900	114,900	105,000	116,000	75,000
01-321-5121	Labor Attorney	67,156	16,722	45,000	25,000	3,000	30,001	55,000
01-321-5140	Prisoner Meals	0	51	150	1,500	600	1,500	1,200
01-321-5141	Animal Care and Control	110	200	500	500	0	500	250
01-321-5160	Technology Services	94,875	102,692	112,332	115,000	110,000	119,780	116,800
01-321-5170	Janitorial Services	7,413	14,874	10,000	1,500	13,500	14,800	14,800
01-321-5200	Postage	3,974	2,583	4,000	4,000	1,800	3,000	3,000
01-321-5221	Printing	3,032	2,825	3,000	3,000	2,000	3,000	2,000
01-321-5224	Publishing	51	0	0	0	0	0	0
01-321-5310	Memberships	20,942	26,182	26,680	28,000	28,000	27,120	27,120
01-321-5315	Police Commission	0	125	2,975	2,975	1,725	2,975	0
01-321-5320	Travel & Training	14,986	28,013	41,000	40,000	32,000	41,860	41,860
01-321-5350	Meeting Expense	382	93	50	50	0	100	0
01-321-5410	Utilities	33,645	27,886	30,000	30,000	25,000	30,000	25,000
	SubTotal Contractual Services:	404,740	396,361	533,187	510,225	415,825	532,942	490,480
01-321-5600	Building Maintenance Supplies	0	0	0	0	0	0	0
01-321-5700	Office Supplies	7,583	6,457	8,000	8,500	9,000	8,000	8,000
01-321-5710	Operating Supplies	21,180	20,644	32,425	32,425	25,000	32,350	20,000
01-321-5730	Small Tools & Non Cap Equip	3,129	6,310	29,400	18,000	10,000	29,000	29,000
01-321-5740	Uniforms	29,968	18,534	40,000	40,000	30,000	40,000	30,800
01-321-5751	Fuel	50,026	37,325	50,000	50,000	45,000	65,000	50,000
	SubTotal Commodities:	111,885	89,270	159,825	148,925	119,000	174,350	137,800
01-321-5720	Community Relations	3,799	0	5,000	5,000	5,000	5,000	5,000
01-321-5721	Shop with a Cop	1,922	0	2,000	2,000	2,000	2,500	1,875
01-321-5780	Software	232	2,933	2,780	2,780	2,000	2,780	2,780
01-321-5785	Computer Equipment	2,409	0	19,500	19,500	10,000	23,500	15,000
01-370-5811	Grant-Police Tobacco	0	0	0	0	0	0	0
01-321-5951	Recognition	209	0	500	500	800	1,000	1,000

General Fund - Public Safety (01-321)

Account	Description	Fiscal Year 2022					Fiscal Year 2023		%age Change
		FY20 Actual	FY21 Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	
01-321-5999	Miscellaneous Expense	0	0	0	0	0	0	0	
01-321-5980	DUI Expense	0	0	2,000	2,000	0	2,000	2,000	
01-321-5981	Investigation Expense	0	0	1,500	1,500	0	1,500	1,500	
01-321-5983	Narcotics Expense	0	0	3,200	3,200	0	3,200	3,200	
01-321-5984	Seized Asset Expense	0	0	500	500	1,000	0	0	
	SubTotal Miscellaneous Expense:	8,571	2,933	36,980	36,980	20,800	41,480	32,355	
01-321-5220	Lease - Copier	2,961	3,828	3,300	3,300	3,300	3,300	3,300	
01-321-5850	Lease - Vehicles	143,860	55,985	68,900	68,900	65,000	119,886	59,998	
	SubTotal Debt Service:	146,821	59,813	72,200	72,200	68,300	123,186	63,298	
01-321-5135	Transfer To Dispatch	598,253	390,777	625,000	625,000	625,000	600,000	525,415	
	SubTotal Transfer Out:	598,253	390,777	625,000	625,000	625,000	600,000	525,415	
01-321-7020	Building	141	0	0	0	0	60,000	70,000	
01-321-7030	Equipment	20,742	0	50,600	50,600	25,000	94,667	120,170	
	SubTotal Capital Outlay:	20,883	0	50,600	50,600	25,000	154,667	190,170	
01-321-xxxx	Reserve - Future Capital Outlay	0	0	0	0	0	0	0	
	SubTotal Reserve:	0	0	0	0	0	0	0	
Total Police :		5,299,273	5,218,012	6,328,138	6,282,261	5,968,031	6,773,925	6,488,523	-4.21%

General Corporate Fund -Public Safety (Fund 01.321)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	321	5000	Building Maintenance		31,800
			Jail Cell Maintenance (plumbing/paint)	5,000	
			Alarm Repair	650	
			Fire Extinguisher Testing	500	
			HVAC	8,850	
			Maintenance (Generator,Elevator, etc)	5,800	
			Painting building interior	7,000	
			Pressue test elevator	1,000	
			Automatic Gate Repair (Holiday Park)	1,000	
			Pest Control	500	
			Cross Connection Inspection	700	
			Digest Aid	300	
			Misc	500	
01	321	5010	Equipment Maintenance		15,950
			Radars	2,000	
			Repairs	10,600	
			Calibration CO2	250	
			Misc Hard Drives	500	
			Portable Breath Test (2)	800	
			Starcomm Battery & Mic Replacement	1,800	
01	321	5100	Professional Services		65,200
			Range Rental	1,500	
			Crime Lab NIRCL	18,000	
			SOA Forensic Lab	5,000	
			Crime Stoppers	700	
			Lexis Nexis	1,800	
			Hazmat Destruction	750	
			Medical Records Copies	1,000	
			Mandated Psychological Evaluations	3,000	
			LEADS	2,200	
			Annual Gas Mask Fit Testing	500	
			Shredding	500	
			Admin Consultants	21,650	
			Fingerprinting (Licenses, Employees)	400	
			Investigative Polygraph Services	2,000	
			Court Reporter	2,500	
			Critical Reach Support	1,500	
			Occupational Health	2,000	
			Missing Children	200	

General Corporate Fund -Public Safety (Fund 01.321)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	321	5108	HR Recruiting		8,500
			Job Posting/Polygraph/Medical Clearance	5,000	
			Promotional (Sergeant) Assessment	3,500	
01	321	5120	Legal Services		75,000
			General Maatters	20,000	
			Hearing Officer, Prosecution	52,000	
			Commission Legal Retainer	3,000	
01	321	5121	Labor Attorney		55,000
			Labor Relations	10,000	
			Personnel Matters	45,000	
01	321	5160	Technology		116,200
			RMS (to replace Center Aquare)	9,000	
			LEADS	10,000	
			Innovative MSP	15,000	
			Starcomm Radio Serivce	14,000	
			CAD Usage	7,000	
			Porter Lee (BEAST)	900	
			iTouch Biometrics	3,300	
			Squad Cellular Connection	8,000	
			Quicket	30,000	
			Comcast Cable & Internet	2,500	
			Getac	2,500	
			Watchguard	14,000	
01	321	5310	Memberships		27,120
			International Chiefs of Police	400	
			IL Association of Police Chiefs	200	
			Lake County Police Chiefs	200	
			LSRO Officer	40	
			State LESO, Property & Evidence ILEAS	120	
			MCAT	500	
			MEG	17,000	
			LCMCTF	2,500	
			NIPAS (Enhanced)	5,200	

General Corporate Fund -Public Safety (Fund 01.321)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
			NWPA	800	
			FBINAA	120	
			LERMI	40	
01	321	5330	Training		41,860
			NEMRT	5,000	
			SLEA	2,000	
			Academy Basic Recruit	9,000	
			Lead Homicide INC	1,350	
			Evidence Custodian, Staff Command	7,200	
			Supervisory	5,000	
			State, SRO & School Emergency	1,000	
			Police Law Institute	2,660	
			Taser Instructor Certification	750	
			NWPA	800	
			FBINAA Conference/Monthly Training	3,000	
			ILEAS Conference	800	
			IL Chiefs Conference (4)	800	
			Hazmat Bloodborne Pathogen	500	
			Miscellaneous Training	2,000	
01	321	5710	Operating Supplies		27,120
			Ammunition	9,000	
			Flares	0	
			Spotlights - Building	0	
			Fingerprinting Supplies	1,000	
			Taser Cartridges	2,500	
			OC Reliapon Spray	0	
			Prisoner Head Protection & Spit Guard	500	
			Medical Kits / Mouth Pieces	1,500	
			AED Supplies	2,100	
			Evidence Processing Supplies	3,600	
			Cameras/Binoculars	2,000	
			Gas Masks & Ballistic Shields	2,000	
			Zebra Printer Paper	1,000	
			Bottled Water	920	
			Water Softener Maintenance	1,000	

General Corporate Fund -Public Safety (Fund 01.321)

Detail of Budgeted Expenditures

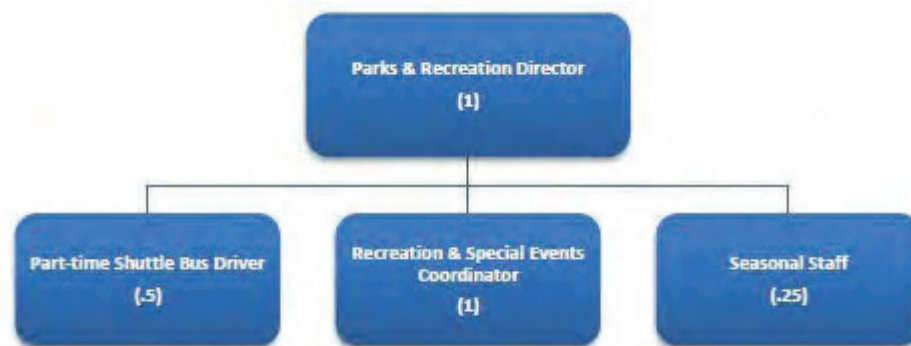
Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	321	5720	Community Relations		5,000
			Bike Rodeo/Halloween Howl	2,000	
			National Night Out	1,000	
			CPA / Community Promotion	2,000	
01	321	5730	Small Tools & Noncap Equipment		29,000
			Chairs	4,000	
			Gas Masks	2,000	
			LPR	13,000	
			Fitness Equipment	10,000	
01	321	5740	Uniforms		30,800
			Replacements	9,800	
			New Issue (3)	6,500	
			Armor Replacement	6,500	
			Investigations Clothing	1,000	
			NIPAS Uniform	5,500	
			Non-Sworn Uniforms & Equipment	1,500	
01	321	5785	Computer Equipment		120,170
			Axon Equipment Program	120,170	
01	321	xxxx	Enterprise Fleet - Lease		59,998
			Squad 1 with addons	0	
			Squad 2 with addons	0	
			Squad 3 with addons	0	
			Current Lease Payments	59,998	
01	321	7010	Building		70,000
			Building Camera (Building)	48,000	
			Carpeting	22,000	
			Padded Cell	0	

Parks and Recreation

The Parks and Recreation Department in the Village of Fox Lake spearheads special events, cultural programs, and recreational activities for residents of the community and the area.

The Village is proud of its network of park and recreational facilities. 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.

Organization Chart and Headcount Summary



Position	Type	FY23
<u>Parks & Rec</u>		
Parks Director	Exempt	1.000
Recreation Coordinator	Non-Exempt	1.000
Summer Help Shuttle	Non-Exempt	0.250
Van Driver	Non-Exempt	0.500
Total		2.750

Selected Accomplishments FY22

Goals were contemplated during the fiscal year in anticipation of pandemic-related closures being lifted and the department would return to usual operations. This department was impacted the most by state and federal pandemic directives, but still accomplished some programming goals for the Village of Fox Lake including:

- Programs that were in the previous year canceled, were running. Revenue showed an increase from the previous fiscal year.
- A dance program was developed and offered for the fiscal year; however, it ceased due to pandemic guidelines.

- Researched and implemented new marketing techniques to effectively communicate the programs, special events and facility rentals opportunities. Implemented Hootsuite which is a social media platform that manages multiple networks such as Twitter, Facebook and other sites.
- New event branding was launched to match the wayfinding signage.
- Developed a system for evaluation of equipment as well as a replacement program.

Goals FY23

Along with program enhancements, the department's goals include:

- Successful project inception of the Lakefront Park redevelopment.
- Creating and implementing an amenity sponsorship program for the new park;
- Creating and implementing a programming sponsorship program for the department;
- Engagement of new stakeholders;
- Increased communications and community outreach;
- Volunteer recognition program;
- Improve and utilize customer satisfaction surveys to determine successes as well as changes for improvement.
- Identify projects within the community garden and implement a replacement and improvement plan to avoid safety or usability concerns.
- Improve participation by certain age groups by adding new adult and teen programming offerings.

Financial Summary

Description	FY20	FY21	Fiscal Year 2022			Fiscal Year 2023		
	Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	%age Change
Expenditures								
Salaries & Fringe								
Benefits	132,019	83,317	160,155	160,155	126,175	191,300	133,700	
Contractual Services	183,513	53,758	233,315	241,408	178,550	264,247	262,331	
Commodities	11,642	2,528	14,950	14,000	3,300	15,800	9,300	
Miscellaneous Expense	35	838	2,238	2,438	325	1,335	1,200	
<i>Total Operating Expenses</i>	327,209	140,441	410,658	418,001	308,350	472,682	406,531	
Debt Service	2,961	3,230	3,200	3,200	3,300	3,500	3,500	
Capital Outlay	8,424	0	0	0	0	6,015,000	15,000	
<i>Total Other Expenses</i>	11,385	3,230	3,200	3,200	3,300	6,018,500	18,500	
Total Expenditures:	338,594	143,672	413,858	421,201	311,650	6,491,182	425,031	-93.45%

Budget

With the ending of the pandemic restrictions, contractual service increased from FY21 as the Parks Department is expecting more participation in programming and enhanced additional park activities.

While there is a substantial percentage change decrease for the department, it is attributed to moving the Lakefront Development project out of the operations and maintenance budget. As such, the Lakefront Development project is not included within the departmental budget, but is now included within the new Capital Projects Fund. This project is funded by a debt issuance of 2022. The increase from the revised budget for FY22 is only 2.7%.

General Fund - Parks and Recs (01-327)

		Fiscal Year 2022					Fiscal Year 2023		
		FY20	FY21						
Account	Description	Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	%age Change
Expenditures									
01-327-4000	Wages	88,423	64,089	94,900	94,900	90,000	110,100	90,000	
01-327-4002	Wages - Part-Time	12,061	97	19,490	19,490	5,500	25,200	26,100	
01-327-4010	Overtime	5,840	636	10,000	10,000	6,500	5,000	5,000	
SubTotal Salaries & Wages:		106,324	64,822	124,390	124,390	102,000	140,300	121,100	
01-327-4100	Health Insurance	9,873	8,393	16,985	16,985	8,700	28,800	1,500	
01-327-4110	Life Insurance	185	108	190	190	175	200	100	
01-327-4120	Unemployment Insurance	0	0	0	0	0	0	0	
01-327-4200	Social Security & Medicare	7,986	4,775	8,825	8,825	7,900	10,800	7,500	
01-327-4220	IMRF	7,651	5,219	9,765	9,765	7,400	11,200	3,500	
SubTotal Fringe Benefits:		25,695	18,495	35,765	35,765	24,175	51,000	12,600	
01-327-5000	Building Maintenance	10,984	6,905	10,500	13,000	12,500	13,000	11,000	
01-327-5010	Equipment Maintenance	7,429	620	8,500	6,500	3,500	8,500	2,000	
01-327-5021	Vehicle Repair	0	0	0	2,000	1,550	1,350	1,350	
01-327-5040	Parks Maintenance	0	0	0	0	0	20,000	15,000	
01-327-5100	Professional Services	6,688	615	3,000	3,500	3,780	3,350	52,000	
01-327-5103	Payroll Services	90	290	350	0	450	0	350	
01-327-5108	HR Recruiting/Emp Testing	0	0	0	0	1,670	0	1,675	
01-327-5160	Technology	0	0	0	0	0	0	0	
01-327-5170	Janitorial Services	8,846	13,682	13,100	13,100	12,000	13,100	13,100	
01-327-5200	Postage	0	0	1,500	1,500	100	1,500	500	
01-327-5221	Printing	60	0	1,500	1,500	100	2,500	1,500	
01-327-5222	Advertising	120	161	1,000	1,000	1,100	1,000	1,000	
01-327-5320	Travel & Training	1,509	604	3,755	4,200	3,600	2,520	2,525	
01-327-5310	Memberships	4,126	4,006	7,202	12,000	11,500	7,650	12,340	
01-327-5350	Meeting Expense	0	0	100	100	0	100	0	
01-327-5410	Utilities	10,239	9,460	16,000	16,000	11,000	16,000	12,000	
01-327-5516	Pace Program - Rental Fee	1,200	0	1,500	1,500	500	2,000	1,000	
01-327-5545	Community Programs	13,951	3,259	16,320	16,320	14,000	19,855	14,255	
01-327-5546	Senior Programs	16,299	6,211	23,902	23,902	11,000	26,736	26,736	
01-327-5547	Special Events	61,972	7,945	83,086	83,086	48,000	83,086	52,000	
01-327-5950	Special Events - Fireworks	40,000	0	42,000	42,200	42,200	42,000	42,000	
SubTotal Contractual Services:		183,513	53,758	233,315	241,408	178,550	264,247	262,331	
01-327-5600	Building Maintenance Supplies	4,258	933	7,000	7,000	1,000	7,000	3,500	
01-327-5700	Office Supplies	618	871	2,000	2,000	500	2,000	2,000	
01-327-5710	Operating Supplies	2,682	383	1,050	1,500	1,500	1,500	1,500	
01-327-5730	Small Tools and Equip	2,685	327	3,500	2,500	150	1,300	1,300	
01-327-5751	Fuel	1,399	14	1,400	1,000	150	4,000	1,000	
SubTotal Commmodities:		11,642	2,528	14,950	14,000	3,300	15,800	9,300	
01-327-5780	Software	0	667	2,038	2,038	125	1,135	1,000	
01-327-5785	Computer Equipment	0	0	0	0	0	0	0	
01-327-5951	Recognition	35	0	200	200	0	200	200	
01-327-5970	Refunds	0	171	0	200	200	0	0	

General Fund - Parks and Recs (01-327)

Account	Description	FY20	FY21	Fiscal Year 2022			Fiscal Year 2023		%age Change
		Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	
	SubTotal Miscellaneous Expense:	35	838	2,238	2,438	325	1,335	1,200	
01-327-5220	Lease - Copier	2,961	3,230	3,200	3,200	3,300	3,500	3,500	
	SubTotal Debt Service:	2,961	3,230	3,200	3,200	3,300	3,500	3,500	
01-327-7011	Land	8,424	0	0	0	0	6,000,000	0	
01-327-7020	Building	0	0	0	0	0	0	0	
01-327-7021	Building Improvements	0	0	0	0	0	15,000	15,000	
01-327-7030	Equipment	0	0	0	0	0	0	0	
	SubTotal Capital Outlay:	8,424	0	0	0	0	6,015,000	15,000	
Total Parks & Rec:		338,594	143,672	413,858	421,201	311,650	6,491,182	425,031	-93.45%

General Corporate Fund -Parks & Rec (Fund 01.327)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	327	5000	Building Maintenance		11,000
			Ceiling Repair	500	
			Maintance Room Locks	500	
			Inspections	1,500	
			HVAC	6,000	
			Painting	500	
			Other	2,000	
01	327	5010	Equipment Repair & Maintance		2,000
			Various Ice Rink Repairs	2,000	
01	327	5170	Janitorial Services		13,100
			Bi-weekly cleaning at Lakefront Park Building/Emeric	9,000	
			Community Center Cleanings/Emeric/Weekly	4,100	
01	327	5310	Memberships		12,340
			Visit Lake County	6,500	
			IPRA Membership	600	
			Visitors Travel Bureau	4,690	
			Lake County Health Dept & Permit	475	
			ILFMA Membership	75	
01	327	5330	Training		2,525
			Travel to attend training	900	
			IPRA Conference	675	
			Profesional Development School	950	
01	327	5410	Utilities		12,000
			Water for Splash Pads	5,000	
			Verizon Cell Phone	2,000	
			Access One Office phones	2,500	
			Internet Serivce Provider	2,500	
01	327	5516	Community Programs		14,255
			Adult Fitness Programs	0	

General Corporate Fund -Parks & Rec (Fund 01.327)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
			Pickleball	100	
			Family Game Night	200	
			Go Fox Lake	485	
			Sports R Us	5,760	
			Cardboard Boat Race	1,100	
			Mystery Dinner & Show	4,410	
			Teen Programs	1,000	
			Craft Kits with the Library	1,200	
01	327	5546	Senior Programming		26,736
			Senior Fitness Programs	3,000	
			Senior Cardio Drumming	5,720	
			Florence Fischer Turkey Dinner	5,850	
			Senior Luncheons	6,966	
			Senior Fair	200	
			AAHAA (Antioch Area Health Care Accessibility Alliance)	5,000	
01	327	5547	Special Events		52,000
			Polar Plunge	350	
			Egg-Citing Egg Hunt	850	
			Children's Holiday Party	600	
			Father's Day Fishing Frenzy	100	
			Father Daughter & Mother Son Dance	900	
			Fox Lake Triathlon	1,000	
			Pumpkin Jubilee	4,000	
			Festival of Lights	5,000	
			Noon Year's Eve	700	
			Pelican Palooza	2,500	
			Summer Art Series	8,300	
			Celebrate Fox Lake	12,000	
			Farmers Market	7,700	
			Fish Fest	4,000	
			Fall Festival	4,000	
01	327	5730	Small Tools and Noncap Equipment		1,800
			Heavy Duty Vacuum	300	
			Fish Fryer	1,000	
			Picnic Tables for Community Garden	500	
01	327	5780	Software Licenses		1,000
			Canva Software	120	
			Manage my Market	500	

General Corporate Fund -Parks & Rec (Fund 01.327)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
Sign UP Genius				125	
Square Space				255	

Public Works

The Public Works Department is comprised of three (3) separate functions. They are as follows:

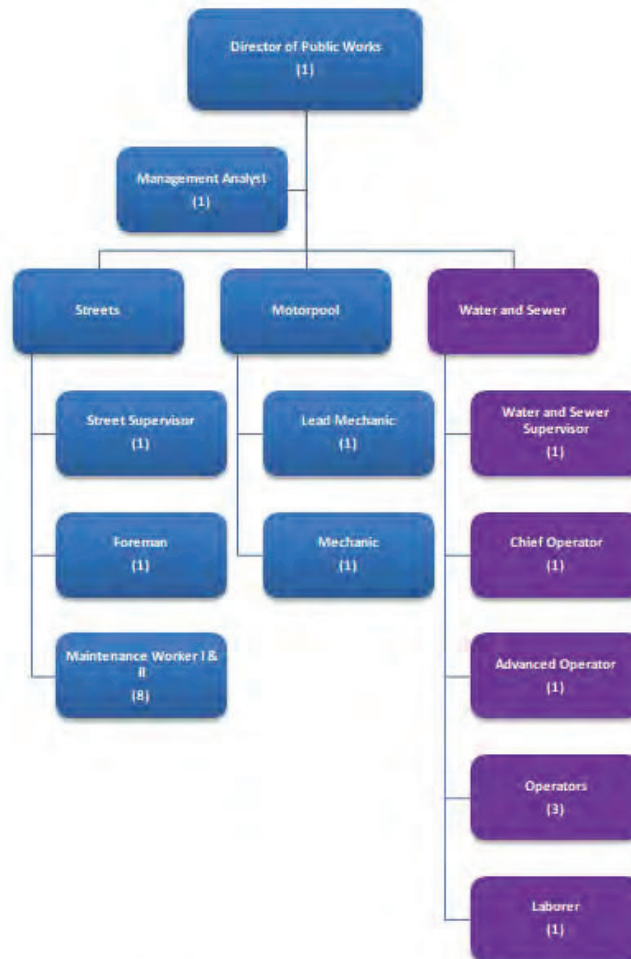
- Motor Pool
- Streets
- Water & Sewer Fund

The Motor Pool and Streets Division is budgeted within the General Fund, but Water & Sewer is part of the Enterprise Funds and is also under the supervision and guidance of the Public Works Director.

Organization Chart

The organization chart depicts the total of all departments and or funds within Public Works as noted in the chart below.

Village of Fox Lake, Illinois Public Works Department



**Purple signifies enterprise fund operation*

Motor Pool

The Motor Pool Department is an integral internal service department in the Village organization. With a staff of two (2) full-time mechanics under the direction of the Public Works Director, the department is responsible for ensuring the maintenance and repair of the Village of Fox Lake's vehicle fleet so it remains in safe, operable condition and it is readily accessible.

The Motor Pool Department does generate revenue since it also serves as an additional vehicle maintenance resource to other area municipalities; performing contractual service for the various organizations, such as fire districts, park districts and small public works departments.

The department oversees all vehicle purchases to ensure they are aligned with the Village's Vehicle Replacement Program and industry specifications.

Headcount Summary

Position	Type	FY23
<u>Motor Pool</u>		
Director of Public Works	Exempt	0.050
Supervisor/Lead Mechanic	Non-Exempt	1.000
Mechanic	Non-Exempt	1.000
Total		2.050

Selected Accomplishments FY22

- Purchased and installed a new tire replacement machine.
- Installed a new hot water heater.
- Inspections of fuel pumps for maintenance compliance purposes.

Goals FY23

- Increase Ford training for two (2) mechanics.
- Continue staff training to achieve Automated Service Excellence (ASE) certifications.
- CFA training for one (1) mechanic.

Financial Summary

Description	FY20	FY21	Fiscal Year 2022			Fiscal Year 2023		
	Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment 6/2022	%age Change
Expenditures								
Salaries & Fringe								
Benefits	146,151	141,013	160,260	159,990	160,135	165,090	171,690	
Contractual Services	19,337	52,825	81,505	83,955	70,780	81,800	85,000	
Commodities	124,244	79,084	122,050	118,600	104,050	117,325	107,325	
Miscellaneous Expense	0	3,522	6,415	4,215	3,500	5,800	3,800	
Total Operating Expenses	289,732	276,444	370,230	366,760	338,465	370,015	367,815	
Debt Service	0	0	0	0	0			
Capital Outlay	0	0	32,000	32,000	32,850	32,000	0	
Total Other Expenses	0	0	32,000	32,000	32,850	32,000	0	
Total Expenditures:	289,732	276,444	402,230	398,760	371,315	402,015	367,815	-8.51%

General Fund - Motor Pool (01-314)

		Fiscal Year 2022					Fiscal Year 2023		
Account	Description	FY20 Actual	FY21 Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	%age Change
Expenditures									
01-314-4000	Wages	122,918	118,111	133,500	135,800	135,000	139,500	146,000	
01-314-4010	Overtime	970	0	1,500	500	350	1,500	1,000	
SubTotal Salaries & Wages:		123,888	118,111	135,000	136,300	135,350	141,000	147,000	
01-314-4100	Health Insurance	3,284	2,899	3,000	3,000	3,000	3,000	3,500	
01-314-4110	Life Insurance	185	200	190	190	185	190	190	
01-314-4120	Unemployment Insurance	0	0	0	0	0	0	0	
01-314-4200	Social Security & Medicare	9,704	9,243	10,330	10,500	10,700	10,800	12,000	
01-314-4220	IMRF	9,090	10,560	11,740	10,000	10,900	10,100	9,000	
SubTotal Fringe Benefits:		22,263	22,903	25,260	23,690	24,785	24,090	24,690	
01-314-5000	Building Maintenance	5,965	8,843	15,500	10,000	3,000	8,000	8,000	
01-314-5010	Equipment Maintenance	0	46	800	250	400	7,000	2,500	
01-314-5100	Professional Services	4,176	1,067	3,500	2,000	300	4,300	2,000	
01-314-5103	Payroll Services	60	229	250	250	250	250	250	
01-314-5112	Motor Pool Reimbursable	2,216	6,822	5,000	15,000	12,000	5,000	15,000	
01-314-5113	Fire Department Reimbursables	2,329	31,294	50,000	50,000	52,000	50,000	50,000	
01-314-5160	Technology	3,609	3,304	3,500	3,500	2,000	3,500	3,500	
01-314-5310	Memberships	0	60	105	105	30	0	0	
01-314-5320	Travel & Training	67	171	2,000	2,000	0	2,900	2,900	
01-314-5410	Utilities	915	990	850	850	800	850	850	
SubTotal Contractual Services:		19,337	52,825	81,505	83,955	70,780	81,800	85,000	
01-314-5600	Building Maint& JanitorialSupplie	395	0	500	250	50	250	250	
01-314-5700	Office Supplies	0	0	350	350	200	350	350	
01-314-5710	Operating Supplies	116,715	62,896	105,000	105,000	92,000	105,000	95,000	
01-314-5730	Small Tools & Equipment	5,655	12,659	14,000	10,000	9,000	9,000	9,000	
01-314-5740	Uniforms	751	390	1,000	1,000	1,000	1,000	1,000	
01-314-5751	Fuel	728	3,139	1,200	2,000	1,800	1,725	1,725	
SubTotal Commmodities:		124,244	79,084	122,050	118,600	104,050	117,325	107,325	
01-314-5780	Software	0	1,707	4,215	4,215	3,500	3,600	3,600	
01-314-5785	Computer Equipment	0	1,815	2,000	0	0	2,000	0	
01-314-5951	Recognition	0	0	200	0	0	200	200	
SubTotal Miscellaneous Expense:		0	3,522	6,415	4,215	3,500	5,800	3,800	
01-314-7040	Vehicles	0	0	32,000	32,000	32,850	32,000	0	
SubTotal Capital Outlay:		0	0	32,000	32,000	32,850	32,000	0	
Total Motor Pool:		289,732	276,444.4	402,230	398,760	371,315	402,015	367,815	-8.51%

General Corporate Fund -Motor Pool (Fund 01.314)*Detail of Budgeted Expenditures*

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	314	5000	Building Maintenance		8,000
			Overhead Door Repairs	1,500	
			Tuckpoint Building	6,000	
			Furnace Maintenance	500	
01	314	5160	Technology		3,500
			Outsourced IT (Innovative)	3,500	
01	314	5710	Operational Supplies		95,000
			Brakes, pads, rotors, etc	25,000	
			Welding supplies	3,000	
			Oil	3,000	
			Chemicals	10,000	
			Plow repairs	20,000	
			Tires and disposals	34,000	
01	314	5320	Training & Travel		2,900
			CFA Software	1,300	
			Fleet Manager	900	
			Ford Training	700	

Public Works - Streets

The Public Works – Streets division incorporates a comprehensive and diverse range of responsibilities in the Village. The Streets division manages and maintains approximately 60 miles of roadways, easements and sidewalks within the Village’s corporate boundaries. This includes repairs to curb and gutter, parkway tree maintenance, pavement marking and crack sealing, storm sewer maintenance and repairs to signs and streetlights. During the winter months, this department is responsible for snow and ice control.

The following expands on the varied other divisions managed by this department.

➤ Building Maintenance

The division provides a clean, healthy and safe working environment for each Village facility and is also tasked with predictive, preventative and emergency maintenance on all building systems including Village Hall, Streets Building, Motor Pool Building, Police Department, Community Center, Lakefront Park and Parking Structures at the Metra train station.

➤ Street Maintenance

Maintenance of the streets and roadways is paramount to the department. It ensures they are all smooth, clean, safe and structurally sound for vehicular travel during all types of weather conditions. Safety measures such as traffic control devices, movement markings and informational signage are used to advise motorist and pedestrians alike of conditions and regulation.

➤ Forestry and Grounds

Maintenance and care of parkway trees for six (6) parks in the Village, mowing and repairs to playground equipment are responsibilities of this department. Additionally, Public Works ensures that parkway trees are free of disease and insect infestation and replaces those trees within the nursery stock when needed.

Headcount Summary

Position	Type	FY23
<u>PW-Streets</u>		
Director	Exempt	0.475
Admin Asst	Exempt	1.000
Supervisor	Non-Exempt	1.000
Foreman	Non-Exempt	0.000
Maintenance Worker	Non-Exempt	8.000
Total		10.475

Selected Accomplishments FY22

- Partnered with Lake County to install pavement markings at heavy traffic area crosswalks and at select turn lanes at various intersections.
- Completed reconstruction of South Holly Avenue.
- Installed new lights at Nippersink Boulevard retaining wall.
- Addressed seawall concerns on Fossil Drive and installed guardrail and shoreline stabilization along the Fossil shoreline.
- Replaced twelve (12) trees throughout the Village.
- Began design phase for the FY23 Roadway program.
- Completed the US-12 sidewalk from West Grand Avenue to Kings Road.
- Partnered with Lake County Stormwater Management on the design of Knollwood subdivision roadway improvements.
- Completed roadway reconstruction of Hickory Street, Cedar Street, Elm Street and North Shore Drive
- Resurfaced Lincolnwood Court.

Goals FY23

- Continue conversion of halogen streetlights to LED street lights along US-12.
- Continue to collaborate with the Lake County Municipal League's Cooperative Bidding Program to install pavement markings at heavy traffic area crosswalks and at select turn lanes at various intersections.
- Continue to explore federal, state, and local grant funding opportunities for infrastructure improvements.
- Install at least ten (10) new trees throughout the Village to enhance tree canopy.
- Complete the improvements at Knollwood subdivision to mitigate flooding of roadways.
- Complete the FY23 Roadways for the various identified streets.
- Finalize design of Washington Street reconstruction.
- Repair sidewalks to eliminate tripping hazards.
- Repair damaged storm sewer outfall on Monroe Avenue.
- Initiate wayfinding sign program and permitting.
- Begin construction of roadways identified for the year's program.
- Be a value-added stakeholder in the Lakefront Park redevelopment program.
- Complete a succession plan for the department and ensure timely knowledge transfer for planned retirements.

Description	Fiscal Year 2022					Fiscal Year 2023		
	FY20	FY21						
	Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	%age Change
Expenditures								
Salaries & Fringe Benefits	845,100	764,795	903,735	906,565	885,350	952,800	844,400	
Contractual Services	159,033	305,249	269,550	333,120	333,205	277,050	120,400	
Commodities	97,246	102,929	143,250	143,450	130,600	146,550	141,450	
Miscellaneous Expense	226	0	2,850	2,850	200	2,850	350	
Total Operating Expenses	1,101,605	1,172,973	1,319,385	1,385,985	1,349,355	1,379,250	1,106,600	-19.77%
Debt Service	0	0	0	0	0	0	0	
Capital Outlay	1,478,667	140,372	1,206,598	1,206,598	1,031,000	2,524,222	370,330	
Total Other Expenses	1,478,667	140,372	1,206,598	1,206,598	1,031,000	2,524,222	370,330	-85.33%
Total Expenditures:	2,580,272	1,313,345	2,525,983	2,592,583	2,380,355	3,903,472	1,476,930	-62.16%

Budget

This year the budget was changed to delete Capital Outlay as it relates to road construction into the Village's new fund, Capital Projects Fund, for more transparency and better tracking of projects.

Eliminating this line item shows that actual or budgeted expenditures is now in alignment with the size of the department and their respective responsibilities.

Notable expenses include several vehicles and two (2) pieces of equipment. Some vehicles were part of the FY22 budget approved and ordered, but not yet received due to supply chain disruptions.

General Fund - Public Works - Streets (01-341)

		Fiscal Year 2022					Fiscal Year 2023		
		FY20	FY21						
Account	Description	Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	%age Change
Expenditures									
01-341-4000	Wages	592,016	579,551	669,240	669,240	668,500	695,800	650,000	
01-341-4002	Wages - Part-Time	5,258	0	9,600	9,600	7,000	9,600	9,600	
01-341-4010	Overtime	15,984	5,846	20,000	22,000	19,000	25,000	22,000	
SubTotal Salaries & Wages:		613,258	585,396	698,840	700,840	694,500	730,400	681,600	
01-341-4100	Health Insurance	142,562	85,905	90,965	90,965	84,000	113,800	68,700	
01-341-4110	Life Insurance	1,018	977	1,080	1,080	1,100	1,100	1,100	
01-341-4120	Unemployment Insurance	0	0	0	0	0	0	0	
01-341-4200	Social Security & Medicare	44,308	43,304	52,870	53,700	52,000	55,900	52,000	
01-341-4220	IMRF	43,954	49,214	59,980	59,980	53,750	51,600	41,000	
SubTotal Fringe Benefits:		231,842	179,399	204,895	205,725	190,850	222,400	162,800	
01-341-5000	Building Maintenance	21,631	5,845	13,000	13,000	10,000	14,500	13,000	
01-341-5010	Equipment Maintenance	669	1,184	1,200	5,000	5,000	1,500	1,500	
01-341-5030	Street Maintenance	27,408	38,384	20,000	25,000	20,500	25,000	25,000	
01-341-5040	Parks Maintenance	18,931	23,664	25,000	25,000	12,500	0	0	
01-341-5041	Community Beautification	0	0	34,000	34,000	25,000	30,000	30,000	
01-341-5100	Professional Services	16,501	5,103	17,600	40,000	26,955	25,000	26,000	
01-341-5102	Accounting Services	314	994	750	0	0	0	0	
01-341-5103	Payroll Services				1,500	1,300	1,200	1,200	
01-341-5104	Forestry Services	7,550	13,650	12,750	12,750	7,000	10,800	7,500	
01-341-5108	HR Recruiting/Testing	0	0	0	0	1,285	0	0	
01-341-5110	Engineering Services	4,106	1,322	8,000	8,000	9,000	800	800	
01-341-5120	Legal Services	5,433	2,428	4,000	4,000	0	4,000	2,000	
01-341-5160	Technology	5,076	1,576	2,800	2,800	2,000	2,800	2,000	
01-341-5200	Postage	6	123	100	100	50	100	100	
01-341-5310	Memberships	783	767	850	850	500	850	800	
01-341-5320	Travel & Training	575	1,389	22,000	2,120	2,115	2,500	2,500	
01-341-5350	Meeting	0	128	0	0	0	0	0	
01-341-5410	Utilities	8,257	10,678	7,500	9,000	10,000	8,000	8,000	
01-341-5413	Street Lighting	41,793	198,015	100,000	150,000	200,000	150,000	0	
SubTotal Contractual Services:		159,033	305,249	269,550	333,120	333,205	277,050	120,400	
01-341-5600	Building Maintenance Supplies	109	80	800	800	200	500	500	
01-341-5610	Equipment Maint Supplies	3,891	383	2,800	3,000	2,800	3,000	3,000	
01-341-5700	Office Supplies	974	708	900	900	400	900	750	
01-341-5710	Operating Supplies	42,152	49,313	50,000	50,000	48,000	50,000	50,000	
01-341-5712	Sign Program	5,048	5,267	33,000	33,000	14,000	8,000	8,000	
01-341-5713	Stone & Concrete	2,624	1,700	8,000	8,000	6,000	7,200	6,000	
01-341-5714	Tree Replacement	0	4,829	7,250	7,250	3,000	6,250	5,000	
01-341-5730	Small Tools and Equip	6,494	7,688	6,500	6,500	4,000	15,700	13,000	
01-341-5740	Uniforms	6,362	3,545	5,500	5,500	5,200	5,000	5,200	
01-341-5751	Fuel	29,592	29,415	28,500	28,500	47,000	50,000	50,000	
SubTotal Commodities:		97,246	102,929	143,250	143,450	130,600	146,550	141,450	

General Fund - Public Works - Streets (01-341)

Account	Description	Fiscal Year 2022					Fiscal Year 2023		%age Change
		FY20 Actual	FY21 Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	
01-341-5780	Software	0	0	1,500	1,500	0	1,000	0	
01-341-5785	Computer Equipment	0	0	1,000	1,000	0	1,500	0	
01-341-5951	Recognition	226	0	350	350	200	350	350	
	SubTotal Miscellaneous Expense:	226	0	2,850	2,850	200	2,850	350	
01-341-7010	Land	0	0	0	0	0	0	0	
01-341-7020	Building	0	0	0	0	0	0	0	
01-341-7021	Building Improvements	0	0	0	0	0	0	0	
01-341-7030	Equipment	97,834	0	33,000	33,000	49,000	42,000	42,000	
01-341-7040	Vehicles	151,083	0	167,000	167,000	167,000	243,000	328,330	
01-341-7080	Road Construction	375,421	146,867	1,006,598	1,006,598	815,000	2,239,222	0	
01-341-7081	Road Construction-Externality	854,329	(6,495)	0	0	0	0	0	
	SubTotal Capital Outlay:	1,478,667	140,372	1,206,598	1,206,598	1,031,000	2,524,222	370,330	
Total Public Works-Streets:		2,580,272	1,313,345	2,525,983	2,592,583	2,380,355	3,903,472	1,476,930	-62.16%

General Corporate Fund -PW Street (Fund 01.341)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	341	5000	Building Maintenance		13,000
			Garage Doors	12,500	
			Miscellaneous Repairs	500	
01	341	5100	Professional Services		26,000
			Fire Alarm & Extinguisher Inspections	2,800	
			Back Flow	100	
			MS4	6,000	
			Clark Mosquito	8,000	
			Tree Removal	9,100	
01	341	5030	Street Maintenance		25,000
			Striping & Sweeping	8,000	
			Light Maintenance	3,000	
			Equipment Rental	1,500	
			Miscellaneous Repairs	7,500	
			Culvert Repairs	5,000	
01	341	5041	Community Beautification		30,000
			Flower Baskets	7,500	
			Holiday Decorations	12,000	
			Banners	5,000	
			Nippersink/Grand	5,500	
01	341	5160	Technology Services		2,000
			IT Consultant	2000	
01	341	5310	Memberships		800
			American Public Works Assn (APWA)	150	
			Illinois Public Works Mutual Aid Assn (IPWMAN)	450	
			Illinois Arborist Assn	200	

General Corporate Fund -PW Street (Fund 01.341)

Detail of Budgeted Expenditures

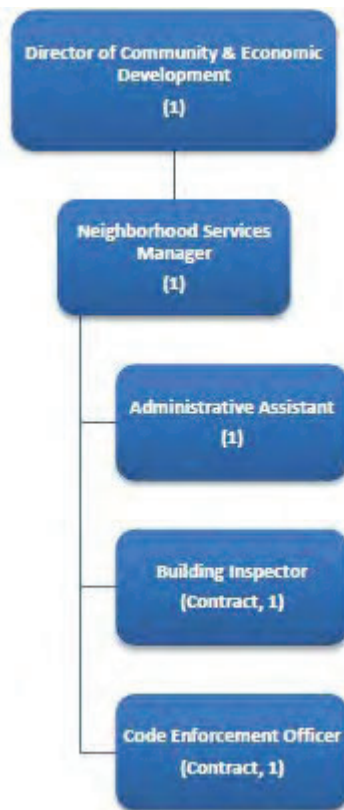
01	341	5320	Travel & Training	2,500
			APWA	500
			Illinois Department of Transportation (IDOT)	500
			Electrical	500
			Pesticide/Herbicide	1000
<hr/>				
01	341	5710	Operating Supplies	50,000
			Mosquito Chemica	5,000
			Landscaping	3,000
			Striping	3,000
			Storm Sewer Supplies	5,000
			Herbicides/Pesticides	3,000
			Paint	1,500
			Grass see, Fertilizer, Mulch	3,500
			Culvert Replacements	2,000
			s, Sand and Gravel	24,000
<hr/>				
01	341	5712	Sign Program	8,000
			Old sign replacements	4,400
			Brackets, mounts	800
			Sign Posts	2,800
<hr/>				
01	341	5730	Small Tools & Equipment	13,000
			Hotsy pressure washer	5,000
			Concrete Planer	6,000
			Electrical tools	500
			Generators and miscellaneous	1,500
<hr/>				
01	341	7030	Equipment	42,000
			Gravely Mower	16,000
			Snow Machine	26,000
<hr/>				
01	341	7040	Vehicle	328,330
			F-250 (2)	85,000
			Pickup Truck (2)	75,000
			International Plow Truck	168,330
<hr/>				

Community and Economic Development

The department proactively focuses on economic growth in the village that is in alignment with the village's mission and vision, and leads business development and real estate investment including economic development projects, business retention, attraction and expansion, redevelopment, revitalization, and reuse of vacant structures. The department facilitates financial incentive programs and plans and implements various projects related to economic development.

In addition, the department is responsible for building, zoning, and planning including the administrative, technical, and professional work related to the development and implementation of land use and related short- and long-range plans and policies.

Organization Chart and Headcount Summary



Position	Type	FY23
<u>ECD/Building</u>		
Neighborhood Services Mgr	Exempt	1.000
Director	Exempt	0.200
Building Assistant	Non-Exempt	1.000
Building Inspector	Non-Exempt	0.000
Code Enforcement	Non-Exempt	0.000
Total		2.200

Financial Summary

Description	FY20	FY21	Fiscal Year 2022			Fiscal Year 2023		
	Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	%age Change
Expenditures								
Salaries & Fringe Benefits	445,396	416,575	461,515	312,030	262,000	339,500	240,000	
Contractual Services	142,967	200,041	223,847	327,722	281,750	349,207	332,410	
Commodities	10,522	8,362	35,300	35,800	29,650	20,300	22,800	
Miscellaneous Expense	2,616	4,014	8,500	8,500	2,700	8,500	4,200	
Total Operating Expenses	601,501	628,991	729,162	684,052	576,100	717,507	584,210	
Debt Service	5,295	6,016	5,500	6,500	5,900	5,500	5,500	
Capital Outlay	0	0	0	0	0	0	0	
Total Other Expenses	5,295	6,016	5,500	6,500	5,900	5,500	5,500	
Total Expenditures:	606,796	635,007	734,662	690,552	582,000	723,007	604,910	-16.33%

Budget

The full departmental expenditure budget with line-item details follows. Notable changes have been made in the Salaries & Fringe Benefit Section of the department's budget. The Director was moved from the Administration & Finance budget, and the position was appropriately allocated to other funds of the organization. Building inspections and code enforcement are now contractual services to allow for seasonal flexibility and cost savings. Debt service is the leasing of the photo copying equipment.

General Fund - CED (01-354)

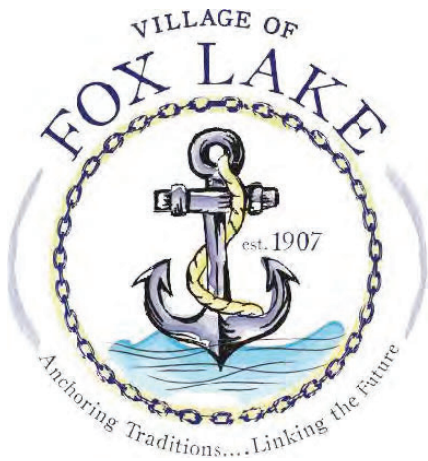
		Fiscal Year 2022				Fiscal Year 2023			
		FY20	FY21						
Account	Description	Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	%age Change
Expenditures									
01-354-4000	Wages	307,308	283,898	326,710	200,000	170,000	224,400	175,000	
01-354-4002	Wages - Part-Time	4,500	7,693	0	0	3,550	0	0	
01-354-4010	Overtime	1,501	844	2,000	2,000	350	2,000	1,000	
SubTotal Salaries & Wages:		313,309	292,434	328,710	202,000	173,900	226,400	176,000	
01-354-4100	Health Insurance	90,473	81,493	78,760	78,760	63,000	79,000	39,000	
01-354-4110	Life Insurance	420	470	470	470	350	500	500	
01-354-4120	Unemployment Insurance	0	0	0	0	0	0	0	
01-354-4200	Social Security & Medicare	21,160	20,468	24,990	15,800	12,250	17,400	13,500	
01-354-4220	IMRF	20,034	21,710	28,585	15,000	12,500	16,200	11,000	
SubTotal Fringe Benefits:		132,087	124,141	132,805	110,030	88,100	113,100	64,000	
01-354-5100	Professional Services	20,088	29,067	54,950	155,000	143,000	190,000	190,000	
01-354-5103	Payroll Services	150	492	500	1,025	800	500	500	
01-354-5105	Building Demo Services	0	0	40,000	40,000	40,000	30,000	30,000	
01-354-5110	Engineering Services	1,369	2,839	5,000	7,500	7,500	5,000	5,000	
01-354-5111	Reimbursable Engineering Services	15,611	21,262	15,000	15,000	12,000	15,000	15,000	
01-354-5114	Reimbursable Bld & Zoning Services	9,198	2,014	4,000	4,000	2,000	4,000	2,000	
01-354-5120	Legal Services	69,513	124,455	75,000	75,000	60,000	75,000	60,000	
01-354-5125	Reimbursable Legal Services	6,745	1,100	5,000	5,000	0	5,000	5,000	
01-354-5160	Technology	4,767	4,899	5,000	5,000	4,500	5,000	5,000	
01-354-5200	Postage	128	0	400	400	2,500	2,000	2,000	
01-354-5221	Printing	1,215	1,445	1,500	1,500	500	1,500	1,500	
01-354-5224	Publishing	452	1,429	1,200	2,000	3,500	2,000	2,000	
01-354-5310	Memberships	6,204	5,560	9,507	9,507	500	9,507	8,210	
01-354-5320	Travel & Training	1,985	190	1,000	1,000	750	1,000	2,000	
01-354-5350	Meeting Expense	0	0	200	200	0	200	0	
01-354-5410	Utilities	5,542	5,289	5,590	5,590	4,200	3,500	4,200	
SubTotal Contractual Services:		142,967	200,041	223,847	327,722	281,750	349,207	332,410	
01-354-5700	Office Supplies	1,912	1,968	2,000	2,500	2,500	2,500	2,500	
01-354-5710	Operating Supplies	8	669	500	500	0	0	0	
01-354-5720	Community Programs	6,228	4,270	30,000	30,000	25,000	16,000	18,500	
01-354-5740	Uniforms	242	0	300	300	400	300	300	
01-354-5751	Fuel	2,132	1,455	2,500	2,500	1,750	1,500	1,500	
SubTotal Commmodities:		10,522	8,362	35,300	35,800	29,650	20,300	22,800	
01-354-5780	Software	2,257	3,341	5,000	5,000	2,500	5,000	4,000	
01-354-5785	Computer Equipment	155	583	3,000	3,000	0	3,000	0	
01-354-5951	Recognition	0	0	0	0	0	500	200	
01-354-5970	Refunds	204	90	500	500	200	0	0	
SubTotal Miscellaneous Expense:		2,616	4,014	8,500	8,500	2,700	8,500	4,200	
01-354-5010	Capital Leases	5,295	6,016	5,500	6,500	5,900	5,500	5,500	
SubTotal Debt:		5,295	6,016	5,500	6,500	5,900	5,500	5,500	
Total CED:		606,796	635,007	734,662	690,552	582,000	723,007	604,910	-16.33%

-16.33%

General Corporate Fund - Economic Development (Fund 01.354)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	354	5100	Professional Services		175,000
			Plumbing Inspections	12,500	
			Plan review	1,000	
			SAFEbuilt	161,500	
01	354	5105	Building Demo Services		30,000
			Demolition of Buildings	30,000	
01	354	5320	Travel & Training		2,000
			B&F Academy - Permit Tech Courses	2,000	
01	354	5310	Memberships		8,210
			International Council of Shopping Centers	100	
			International Code Council	175	
			Lake County Recorder of Deeds	540	
			Association of Building Coordinators Illinois	85	
			International Economic Development Council	420	
			Lake County Partners	2,200	
			Lake County Convention & Visitors Bureau	4,690	
01	354	5720	Community Programs		18,500
			Façade Improvement Program (Non Business Developme	16,000	
			Arts Council	2,500	



Special Revenue Funds

Special Revenue Funds

The Special Revenue Funds are used to account for unique revenues derived from specific sources. These resources have been restricted by statute, ordinance, or other specific restrictions to finance certain Village functions or activities. A Special Revenue Fund has been established for each unique funding source. The following funds are accounted for within the Special Revenue Funds:

TIF
Motor Fuel (MFT)
Business Development District (BDD) - South
Business Development District (BDD) - Central

The following pages detail all the Special Revenue Funds estimated revenues and expenditures for the fiscal year.

Headcount Summary

These funds may or may not have personnel.

TIF (Tax Increment Financing)

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 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.

The TIF boundary map is depicted below and it is south of Illinois Route 12 and Sayton Road within the Village of Fox Lake.



Headcount Summary

This year, part of the Economic Director has been allocated to expenses attributable to the TIF.

Position	Type	FY23
Tax Increment Financing (TIF)		
Director	Exempt	0.250
Total		0.250

Financial Summary

Description	Fiscal Year 2022					Fiscal Year 2023		%age Change
	FY20 Actual	FY21 Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	
Salaries & Fringe Benefits	0	0	0	0	0	0	38,325	
Contractual Services	5,325	7,644	14,600	14,600	74,000	31,800	31,800	
Commodities	0	0	0	0	0	0	0	
Miscellaneous Expense	0	0	0	0	0	0	0	
<i>Total Operating Expenses</i>	5,325	7,644	14,600	14,600	74,000	31,800	70,125	
Debt Service	0	0	0	0	0	0	0	
Transfer Out	0	0	0	0	0	30,000	30,000	
Capital Outlay	0	3,392	246,000	639,300	650,000	0	0	
<i>Total Other Expenses</i>	0	3,392	246,000	639,300	650,000	30,000	30,000	
Total Expenditures:	5,325	11,036	260,600	653,900	724,000	61,800	100,125	

Budget

In FY22 the TIF borrowed \$150,000 from BDD-Central for payment of capital projects in the TIF. It has a 5-year payback that is scheduled to start in FY23 and each year thereafter until the loan is paid in full.

Additional expenses projected to be incurred are due to changes in TIF reporting and the cost to convert and compile the report.

TIF Fund - (Fund 12)

Account	Description	Fiscal Year 2022					Fiscal Year 2023		%age Change
		FY20 Actual	FY21 Actual	Budget	Revised Budget	YTD Projected	Approved 04/2022	Amendment	
	<i>Unassigned Fund Balance</i>		450,621			518,495	16,370	16,370	
	Revenue								
12-100-3000	Real Estate Taxes	77,350	77,861	60,000	60,000	71,000	60,000	70,000	
	SubTotal Local Taxes:	77,350	77,861	60,000	60,000	71,000	60,000	70,000	
12-100-xxxx	Trnsfr frm BDD-Central	0	0	0	0	150,000	0	0	
	SubTotal Transfer In:	0	0	0	0	150,000	0	0	
12-100-3700	Interest Income	7,869	1,049	500	1,000	875	445	800	
	SubTotal Miscellaneous Income:	7,869	1,049	500	1,000	875	445	800	
	Total Revenue:	85,219	78,910	60,500	61,000	221,875	60,445	70,800	17.13%
	Expenditures								
01-311-4000	Wages	0	0	0	0	0	0	27,900	
	SubTotal Salaries & Wages:	0	0	0	0	0	0	27,900	
01-311-4100	Health Insurance	0	0	0	0	0	0	6,800	
01-311-4110	Life Insurance	0	0	0	0	0	0	25	
01-311-4120	Unemployment Insurance	0	0	0	0	0	0	0	
01-311-4200	Social Security/Medicare	0	0	0	0	0	0	2,000	
01-311-4220	IMRF	0	0	0	0	0	0	1,600	
	SubTotal Fringe Benefits:	0	0	0	0	0	0	10,425	
12-300-5100	Professional Service	2,460	6,617	7,800	7,800	66,000	0	0	
12-300-5101	Audit Services	0	0	1,800	1,800	0	1,800	1,800	
12-300-5120	Legal Services	2,865	1,027	5,000	5,000	8,000	30,000	30,000	
	SubTotal Contractual Services:	5,325	7,644	14,600	14,600	74,000	31,800	31,800	
12-300-xxxx	Trnsfr To BDD-Central	0	0	0	0	0	30,000	30,000	
	SubTotal Transfer To:	0	0	0	0	0	30,000	30,000	
12-300-7080	Road Construction	0	3,392	246,000	639,300	650,000	0	0	
	SubTotal Capital Outlay:	0	3,392	246,000	639,300	650,000	0	0	
	Total Expenditures:	5,325	11,036	260,600	653,900	724,000	61,800	100,125	62.01%
	Net Income (Loss)	79,894	67,874	(200,100)	(592,900)	(502,125)	(1,355)	(29,325)	
	<i>Ending Fund Balance</i>		518,495			16,370	15,015	(12,955)	

Special Revenue Fund - TIF (Fund 12)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
12	300	5000	Building Maintenance		
12	300	5100	Professional Services		
			Engineering Services		
			TIF Consultant		
12	300	5120	Legal Services		
12	300	7080	Road Construction		

Motor Fuel Tax Fund (MFT)

The Motor Fuel Tax (MFT) gasoline tax is paid by distributors and suppliers who collect the tax from their customers. The State distributes a portion of the tax receipts to fund state and local construction projects. The Village of Fox Lake is scheduled to receive approximately \$39.35 per capita or an approximate annual total of 432,000. This amount is the combined MFT allotment estimated at \$23.00 per capita plus the Transportation Renewal Fund (TRF) in the amount of \$16.35 per capita.

These funds are used for construction and engineering projects. This fiscal year expenses in the fund include:

- Street Light Electricity
- Crack Sealing
- Pavement Marking
- Project: Nippersink Boulevard
 - 20% Village contribution after the STP Grant which pays 80% of the cost of the project

Financial Summary

Description	Fiscal Year 2022						Fiscal Year 2023	%age Change
	FY20 Actual	FY21 Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	
Expenditures								
Salaries & Fringe Benefits	0	0	0	0	0	0	0	
Contractual Services	43,246	2,300	21,000	21,000	2,500	120,000	352,500	
Commodities	105,375	150,012	175,000	175,000	127,000	187,000	187,000	
Miscellaneous Expense	0	0	0	0	0	0	0	
<i>Total Operating Expenses</i>	148,621	152,312	196,000	196,000	129,500	307,000	539,500	
Debt Service	0	0	0	0	0	0	0	
Capital Outlay	165,627	35,682	2,735,000	2,735,000	175,000	32,500	650,000	
<i>Total Other Expenses</i>	165,627	35,682	2,735,000	2,735,000	175,000	32,500	650,000	
Total Expenditures:	314,248	187,993	2,931,000	2,931,000	304,500	339,500	1,189,500	

Motor Fuel Fund (MFT) - (Fund 15)

Account	Description	Fiscal Year 2022				Fiscal Year 2023		%age Change
		FY20	FY21			Approved	Amendment	
		Actual	Actual	Budget	Revised Budget	YTD Projected	04/2022	
	<i>Unassigned Fund Balance</i>		1,103,027			1,662,702	1,897,302	1,897,302
	Revenue							
15-100-3130	Motor Fuel Tax	400,515	395,793	336,000	336,000	400,000	425,000	425,000
	SubTotal Intergovernmental Taxes:	400,515	395,793	336,000	336,000	400,000	425,000	425,000
15-100-3200	Grant	0	0	2,055,200	2,055,200	0	0	
15-100-3220	Grants-State	0	348,599	550,000	550,000	138,000	254,334	254,334
	SubTotal Grants:	0	348,599	2,605,200	2,605,200	138,000	254,334	254,334
15-100-3700	Interest Income	26,541	3,276	500	500	1,100	625	850
	SubTotal Miscellaneous Income:	26,541	3,276	500	500	1,100	625	850
	Total Revenue:	427,055	747,669	2,941,700	2,941,700	539,100	679,959	680,184
	Expenditures							
15-300-5100	Professional Services	43,246	2,300	21,000	21,000	2,500	0	0
15-300-5106	Maintenance & Repairs	0	0	0	0	0	0	152,500
15-300-5413	Electricity Charges	0	0	0	0	0	120,000	200,000
	SubTotal Contractual Services:	43,246	2,300	21,000	21,000	2,500	120,000	352,500
15-300-5710	Operating Supplies	105,375	150,012	175,000	175,000	127,000	187,000	187,000
	SubTotal Commodities	105,375	150,012	175,000	175,000	127,000	187,000	187,000
15-300-7080	Road Construction	165,627	35,682	2,735,000	2,735,000	175,000	32,500	650,000
	SubTotal Capital Outlay:	165,627	35,682	2,735,000	2,735,000	175,000	32,500	650,000
	Total Expenditures:	314,248	187,993	2,931,000	2,931,000	304,500	339,500	1,189,500
	Net Income (Loss)	112,807	559,675	10,700	10,700	234,600	340,459	(509,316)
	<i>Ending Fund Balance</i>		1,662,702			1,897,302	2,237,761	1,387,986

Special Revenue Fund - MFT (Fund 15)

Detail of Budgeted Expenditures

				Requested Amount
Fund	Dept	Obj	Itemized Description	Detailed Line Item
15	300	5106	Maintenance & Repairs	152,500
			Street Lighting Repairs	100,000
			Pavement Markings	2,500
			Crack Sealing	30,000
			Traffic Sign Maint	20,000
15	300	5710	Operating Supplies	187,000
			Salt	142,000
			Pavement Materials	45,000
15	300	7080	Road Construction	650,000
			Nippersink Blvd (20%)	650,000

Business Development Districts

Two business development districts were formed starting January 2018: one for the south business district near Route 12 and Route 134 and one for the central business district along Grand Avenue and Route 12 to the north. A Business Development District allows for special taxing district designation and has a life span of 23 years. This allows for an additional sales tax of 1% on certain items for sale in a limited area. Major items excluded from this tax include groceries, autos, and prescription drugs. Those revenues generated within the Business District can only be utilized within the area in support of redevelopment goals, including:

- Infrastructure
- Street lighting and street improvements
- Branding (banners, wayfinding signage) and area marketing efforts
- Parking, streetscape, and signage programs

Business Development District – South (BDD)

The funds have programs acceptable as required for Business Development Districts which use the resources of sales tax allotment for specific purchases within the areas.

Headcount Summary

This year, part of the Economic Director has been allocated to expenses attributable to the Business Development District-South.

Position	Type	FY23
BDD-South		
Director	Exempt	0.275
Total		0.275

Financial Summary

Description	Fiscal Year 2022					Fiscal Year 2023		%age Change
	FY20 Actual	FY21 Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	
Expenditures								
Salaries & Fringe								
Benefits	0	0	0	0	0	0	42,328	
Contractual Services	25,873	5,764	120,000	120,000	19,550	346,000	451,000	
Commodities	0	0	0	0	0	0	0	
Miscellaneous Expense	0	0	0	0	0	0	0	
Total Operating Expenses	25,873	5,764	120,000	120,000	19,550	346,000	493,328	42.58%
Debt Service	0	0	0	0	0	0	0	
Transfers Out	26,883	29,990	26,500	26,500	26,500	30,000	30,000	
Capital Outlay	738,898	396,520	0	0	0	0	0	
Total Other Expenses	765,781	426,510	26,500	26,500	26,500	30,000	30,000	0.00%
Total Expenditures:	791,653	432,274	146,500	146,500	46,050	376,000	523,328	39.18%

Budget

The revenues from sales tax continue to improve within the district so that more resources will become available for additional and possibly larger scale projects. BDD-South has \$70,000 budgeted for the signage program within the district but no capital improvement.

Business Development District South (BDD South) - (Fund 20)

Account	Description	Fiscal Year 2022					Fiscal Year 2023		%age Change
		FY20 Actual	FY21 Actual	Budget	Revised Budget	YTD Projected	Approved	Amendment	
	<i>Unassigned Fund Balance</i>		441,243			807,799	1,436,749	1,436,749	
	Revenue								
20-100-3110	Sales Tax	634,823	798,829	650,000	650,000	675,000	725,000	725,000	
	SubTotal Intergovernmental Taxes:	634,823	798,829	650,000	650,000	675,000	725,000	725,000	
20-100-3700	Interest Income	0	0	500	0	0	0	0	
	SubTotal Miscellaneous Income:	0	0	500	0	0	0	0	
	Total Revenue:	634,823	798,829	650,500	650,000	675,000	725,000	725,000	0.00%
	Expenditures								
20-311-4000	Wages	0	0	0	0	0	0	30,800	
	SubTotal Salaries & Wages:	0	0	0	0	0	0	30,800	
20-311-4100	Health Insurance	0	0	0	0	0	0	7,500	
20-311-4110	Life Insurance	0	0	0	0	0	0	28	
20-311-4120	Unemployment Insurance	0	0	0	0	0	0	0	
20-311-4200	Social Security/Medicare	0	0	0	0	0	0	2,200	
20-311-4220	IMRF	0	0	0	0	0	0	1,800	
	SubTotal Fringe Benefits:	0	0	0	0	0	0	11,528	
20-300-5100	Professional Services	3,924	2,879	0	0	14,000	238,000	238,000	
20-300-5120	Legal Services	0	0	0	0	150	2,000	2,000	
20-300-5525	Business Incentives	0	0	50,000	50,000	0	20,000	20,000	
20-300-5712	Signage Program	21,949	2,885	70,000	70,000	5,400	70,000	175,000	
20-300-5720	Community Program	0	0	0	0	0	16,000	16,000	
	SubTotal Contractual Services:	25,873	5,764	120,000	120,000	19,550	346,000	451,000	
20-300-5401	Service Charges-GenFund	26,883	29,990	26,500	26,500	26,500	30,000	30,000	
	SubTotal Transfer Out:	26,883	29,990	26,500	26,500	26,500	30,000	30,000	
20-300-7080	Capital Improvements	738,898	396,520	0	0	0	0	0	
	SubTotal Capital Outlay:	738,898	396,520	0	0	0	0	0	
	Total Expenditures:	791,653	432,274	146,500	146,500	46,050	376,000	523,328	39.18%
	Net Income (Loss)	(156,830)	366,556	504,000	503,500	628,950	349,000	201,672	
	<i>Ending Fund Balance</i>		807,799			1,436,749	1,785,749	1,638,421	

Special Revenue Fund - BDD South (Fund 20)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
20	300	5525	Business Incentives		50,000
			Recipient 1	25,000	
			Recipient 2	25,000	
20	300	5712	Signage		175,000
			Monument Sign	175,000	
20	300	7080	Capital Improvements		0
			Project Name	0	
			Project Name	0	
			Project Name	0	

Business Development District – Central (BDD)

Headcount Summary

This year, part of the Economic Director has been allocated to expenses attributable to the Business Development District-Central.

Position	Type	FY23
BDD-Central		
Director	Exempt	0.275
Total		0.275

Financial Summary

Description	Fiscal Year 2022					Fiscal Year 2023		%age Change
	FY20 Actual	FY21 Actual	Budget	Revised Budget	YTD Projected	Approved 4/2022	Amendment	
Expenditures								
Salaries & Fringe								
Benefits	0	0	0	0	0	0	42,328	
Contractual Services	68,882	42,448	55,000	55,000	97,500	219,000	127,000	
Commodities	0	0	0	0	0	0	0	
Miscellaneous Expense	0	0	0	0	0	0	0	
<i>Total Operating Expenses</i>	68,882	42,448	55,000	55,000	97,500	219,000	169,328	-22.68%
Debt Service	0	0	0	0	0	0	0	
Transfer Out	26,625	22,150	21,000	21,000	171,000	25,000	25,000	
Capital Outlay	307,820	226,667	685,950	685,950	535,000	200,000	0	
<i>Total Other Expenses</i>	334,446	248,817	706,950	706,950	706,000	225,000	25,000	-88.89%
Total Expenditures:	403,327	291,265	761,950	761,950	803,500	444,000	194,328	-56.23%

Business Development District Central (BDD Central) - (Fund 21)

		Fiscal Year 2022					Fiscal Year 2023		
		FY20	FY21						
Account	Description	Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 04/2022	Amendment	%age Change
	Beginning Fund Balance		625,375			851,773	619,913	619,913	
	Revenue								
21-100-3110	Sales Tax	583,400	517,664	525,000	525,000	550,000	575,000	575,000	
	SubTotal Intergovernmental Taxes:	583,400	517,664	525,000	525,000	550,000	575,000	575,000	
21-100-3200	Grants	0	0	0	0	21,640	0	0	
	SubTotal Grants:	0	0	0	0	21,640	0	0	
21-100-xxxx	Transfer From TIF	0	0	0	0	0	30,000	30,000	
	SubTotal Transfer In:	0	0	0	0	0	30,000	30,000	
21-100-3700	Interest Income	0	0	500	500	0	500	0	
	SubTotal Miscellaneous Income:	0	0	500	500	0	500	0	
	Total Revenue:	583,400	517,664	525,500	525,500	571,640	605,500	605,000	-0.08%
	Expenditures								
21-311-4000	Wages	0	0	0	0	0	0	30,800	
	SubTotal Salaries & Wages:	0	0	0	0	0	0	30,800	
21-311-4100	Health Insurance	0	0	0	0	0	0	7,500	
21-311-4110	Life Insurance	0	0	0	0	0	0	28	
21-311-4120	Unemployment Insurance	0	0	0	0	0	0	0	
21-311-4200	Social Security/Medicare	0	0	0	0	0	0	2,200	
21-311-4220	IMRF	0	0	0	0	0	0	1,800	
	SubTotal Fringe Benefits:	0	0	0	0	0	0	11,528	
21-300-5100	Professional Services	10,929	2,879	0	0	14,500	16,500	16,500	
21-300-5121	Legal Services	1,950	154	0	0	0	2,000	500	
21-300-5525	Business Incentives	27,662	29,718	30,000	30,000	83,000	95,000	95,000	
21-300-5712	Signage Program	21,949	2,885	25,000	25,000	0	73,500	15,000	
21-300-5721	Community Program	6,392	6,812	0	0	0	32,000	0	
	SubTotal Contractual Services:	68,882	42,448	55,000	55,000	97,500	219,000	127,000	
12-300-xxxx	Transfer To TIF	0	0	0	0	150,000	0	0	
21-300-5401	Service Charges-General Fund	26,625	22,150	21,000	21,000	21,000	25,000	25,000	
	SubTotal Transfer Out:	26,625	22,150	21,000	21,000	171,000	25,000	25,000	
21-300-7011	Land Improvements	8,054	68,763	0	0	0	0	0	
21-300-7080	Road Construction	299,766	157,904	685,950	685,950	535,000	200,000	0	
	SubTotal Capital Outlay:	307,820	226,667	685,950	685,950	535,000	200,000	0	
	Total Expenditures:	403,327	291,265	761,950	761,950	803,500	444,000	194,328	-56.23%
	Net Income (Loss)	180,073	226,398	(236,450)	(236,450)	(231,860)	161,500	410,672	

Business Development District Central (BDD Central) - (Fund 21)

Account	Description	FY20	FY21	Fiscal Year 2022			Fiscal Year 2023		
		Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 04/2022	Amendment	%age Change
	<i>Ending Fund Balance</i>		851,773			619,913	781,413	1,030,585	

Special Revenue Fund - BDD North (Fund 21)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
21	300	5525	Business Incentives		95,000
			Studio Hot Rods	0	
			Recipient	54,150	
			Recipient	40,850	
21	300	5712	Signage		15,000
			Monument Sign	15,000	
21	300	7080	Capital Improvements		0

Capital Projects Fund

A capital projects fund is a type of fund that is set up to finance long term capital projects or improvements, such as building a new community center, improving a park, or upgrading the village's water system. These projects are typically large in scale and require a significant investment of resources, both in terms of money and time. The need for a Capital Projects Fund arises from the fact that these projects are often too large to be funded through the village's annual operating budget. In other words, it is not practical to fund a major capital project using the same funds that are used to pay for day to day operations, such as salaries, utilities, and other expenses.

By establishing a separate fund, the village can accumulate and set aside funds over time for specific capital projects. This allows the village to spread the costs of the project over a longer period, which can make the project more affordable and less disruptive to the operating budget. It also helps to ensure that the funds are available when the project is ready to begin, rather than relying on unpredictable revenue streams or borrowing money.

Additionally, having a capital projects fund demonstrates the village's commitment to investing in the long term health and vitality of the community. By improving the village's infrastructure and facilities, the community becomes a more attractive place to live, work, and visit, which can stimulate economic growth and improve the quality of life for residents.

Previously, the capital projects were incorporated within the General Fund departmental budgets. Separating capital outlay expenses from operations adds transparency and better audit tracking for large scale projects. This fund is supported primarily through a transfer from the General Fund's fund balance. The FY 21 Comprehensive Annual Financial Report CAF committed funds in the amount of \$21,312 which is a calculation based upon the approved General Fund Reserve Policy. Only the portion for road construction will be transferred as the various park improvement projects were funded by the debt issue in 2022 in the amount of \$12 million.

			Fiscal Year 2022			Fiscal Year 2023	
	FY20	FY21					
	Actual	Actual	Budget	Revised Budget	YTD Projected	Approved 04/2022	Amended
<i>Beginning Net Position</i>							
<i>Revenue</i>	0	0	0	0	12,739,585	0	2,342,229
<i>Expenditure</i>	0	0	0	0	236,530	0	1,000,000
<i>Ending Net Position</i>	0	0	0	0	12,503,055	0	1,342,229

Capital Projects Fund (40-500)

		FY20		FY21		Fiscal Year 2022		Fiscal Year FY23	
Account	Description	Actual	Actual	Budget	Revised Budget	YTD Projected	Request	Amendment	
Revenues									
40-000-	ARPA	0	0	0	0	0	0	1,406,800	
40-200-3900	Bond Proceeds	0	0	0	0	11,940,000	0	0	
40-200-3901	Bond Premium	0	0	0	0	799,585	0	0	
40-xxx-xxxx	Transfer from General Fund	0	0	0	0	0	0	700,000	
SubTotal Transfers In:		0	0	0	0	12,739,585	0	2,106,800	
40-500-3200	Grant	0	0	0	0	0	0	235,429	
SubTotal Grants:		0	0	0	0	0	0	235,429	
40-000-3700	Interest Income	0	0	0	0	0	0	0	
SubTotal Other Income:		0	0	0	0	0	0	0	
Total Revenue:		0	0	0	0	12,739,585	0	2,342,229	
Expenditures									
40-000-6000	Principal- GenFund	0	0	0	0	0	0	0	
40-000-6010	Interest - GenFund	0	0	0	0	0	0	0	
40-400-6020	Bond Issuance Costs	0	0	0	0	236,530	0	0	
SubTotal Debt Service:		0	0	0	0	236,530	0	0	
40-500-7010	Land	0	0	0	0	0	0	300,000	
40-500-7020	Building	0	0	0	0	0	0	0	
40-500-7021	Building Improvements	0	0	0	0	0	0	0	
40-500-7080	Road Construction	0	0	0	0	0	0	700,000	
SubTotal Capital Outlay:		0	0	0	0	0	0	1,000,000	
Total Expenditures:		0	0	0	0	236,530	0	1,000,000	
Net Surplus (Deficit):		0	0	0	0	12,503,055	0	1,342,229	

Capital Projects Fund (Fund 40-500)

Detail of Budgeted Expenditures

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
40	341	7010	Land		6,000,000
			Lakefront Park Improvements	6,000,000	
40	341	7080	Road Construction		700,000
			Road Construction (Garfield, Lincoln, Jefferson, Adams)	456,700	
			Washington Street(Local)	0	
			Washington Street (lake County)	0	
			Knollwood	185,000	
			Hawthorne Sidewalk	0	
			Signage	0	
			Miscellaneous	58,300	