



# VILLAGE OF KILDEER

## BUDGET

FY 2012-2013



# FY 2012-13 BUDGET

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# Major Funds Summary

## General Fund

Account Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
Equity			47,000		50,000
<b>Revenues</b>	4,183,383	6,446,955	4,160,525	3,841,560	3,284,453
<b>Expenses</b>					
Administration	896,700	2,685,692	841,019	871,945	965,941
Police	1,545,980	1,519,288	1,484,003	1,653,256	1,646,512
Public Works	408,622	266,697	300,000	289,857	527,000
Restricted Expenses	4,165	4,415	182,500	138,590	195,000
Deer Park	1,031,624	1,336,713	1,400,003	826,318	
<b>surplus (deficit)</b>	<b>296,293</b>	<b>634,150</b>	<b>-</b>	<b>61,594</b>	<b>0</b>

## MFT Fund

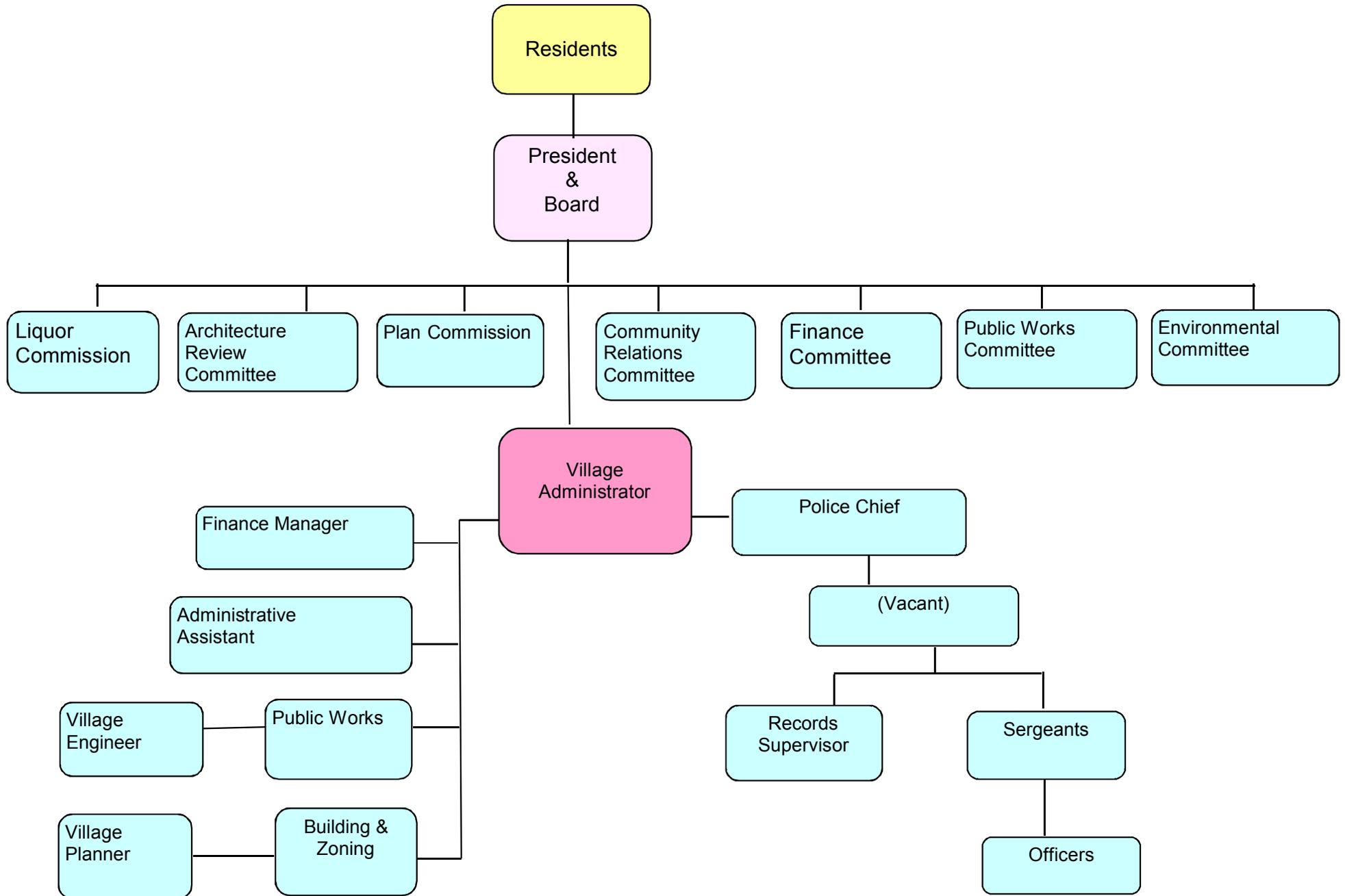
Account Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
<b>Revenues</b>	105,718	124,093	100,250	117,900	100,000
<b>Expenses</b>	120,000	165,000	100,000	-	350,000
<b>surplus (deficit)</b>	<b>(14,282)</b>	<b>(40,907)</b>	<b>250</b>	<b>117,900</b>	<b>(250,000)</b>

## Sewer Fund

Account Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
<b>Revenues - North</b>	182,485	198,266	198,460	197,529	197,550
<b>Revenues-Central</b>	243,793	246,330	246,900	250,105	250,105
<b>Revenues-South</b>	221,443	237,445	256,483	393,290	247,550
<b>Expenses- North</b>	189,635	200,360	398,460	217,618	218,193
<b>Expenses- Central</b>	188,297	188,984	858,276	844,136	250,105
<b>Expenses- South</b>	213,947	227,136	451,483	391,060	247,550
<b>surplus (deficit)</b>	<b>55,842</b>	<b>65,562</b>	<b>(1,006,376)</b>	<b>(611,890)</b>	<b>(20,642)</b>

# VILLAGE OF KILDEER

# CHART OF ORGANIZATION



# KILDEER VILLAGE BOARD



Nandia Black, President



William Johnson, Trustee



Keith Kovanda, Trustee



Ralph Liberatore, Trustee



Les Sokolowski, Trustee



Barb Stavropoulos, Trustee



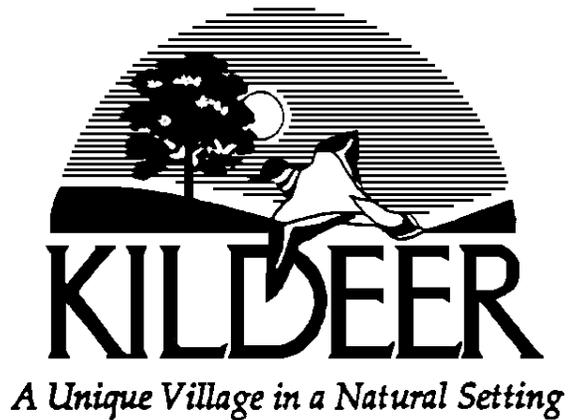
Basil Tarabein, Trustee

TO: President Nandia Black  
Trustee William Johnson  
Trustee Keith Kovanda  
Trustee Ralph Liberatore  
Trustee Les Sokolowski  
Trustee Barbara Stavropoulos  
Trustee Basel Tarabein

From: Administrator Michael Talbett

Date: April 25, 2012

Re: Budget Transmittal Memo



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I am pleased to present the 2012-13 Recommended Budget. Each fund within the Recommended Budget was evaluated to project whether programmed expenditures can be met with reasonably anticipated revenues.

All organizations are facing significant challenges with respect to revenue and expenses and the Village of Kildeer is no exception. Economic conditions and forces beyond the Village's control require that revenues and expenses be closely monitored so that budget adjustments can be made throughout the fiscal year to keep the budget balanced. The Recommended Budget is balanced but material changes in condition may occur during the fiscal year that should be addressed without delay.

The Village Board has taken significant steps to manage the budget during difficult financial times. Starting in 2009 there was a significant drop in sales tax revenue, the chief source of income for the Village. See Figure 1.

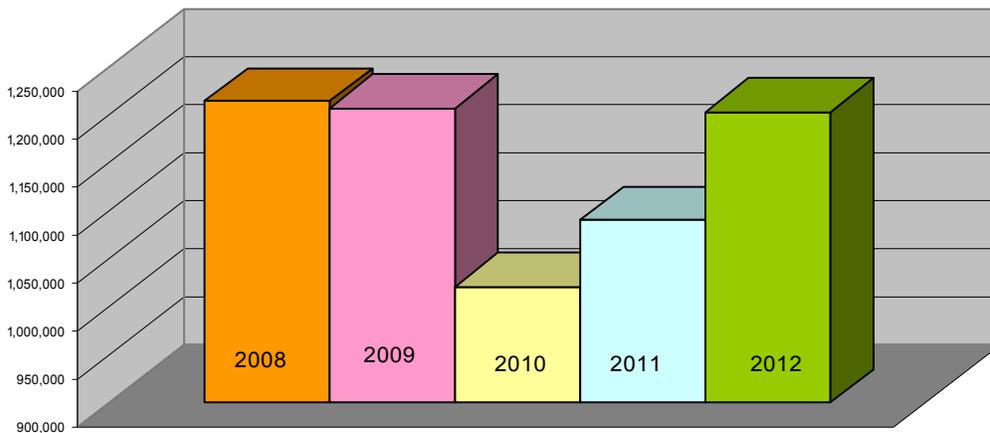


Figure 1 – Sales Tax Revenues

The Board responded to the drop in revenue by making extensive cuts in expenditures. See Figure 2, below.

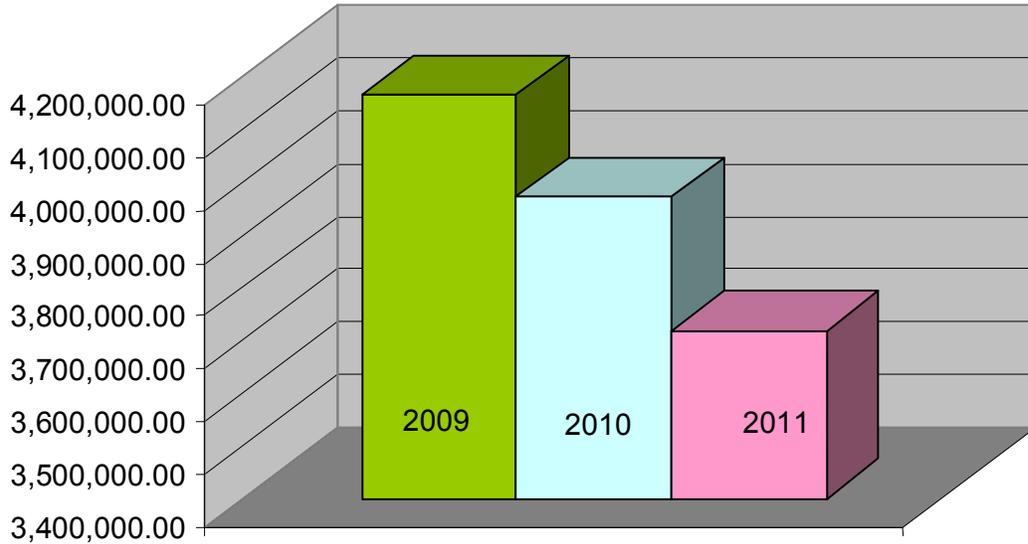


Figure 2 – Village Expenses

During this period of falling revenues and expenses the Board was able to put the Village in a better financial position by growing the reserves from less than one month of expenses to more than three months, a 56% increase from 2010 to 2011. See Figure 3, below.

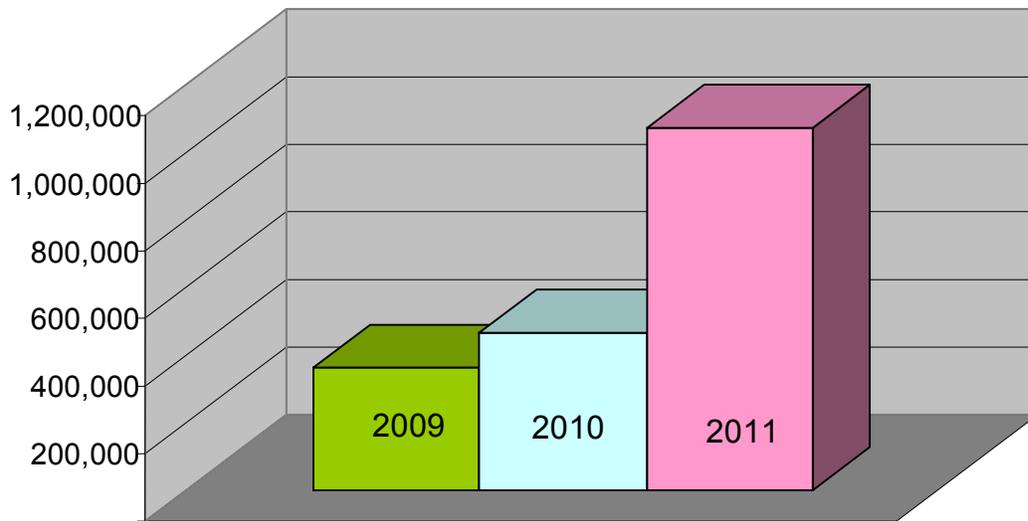


Figure 3 – Village Reserves

The Village is expected to have more revenue than expenditures at the close of FY 2011-12 so the reserve amount can continue to increase.

The recommended budget is crafted in the spirit of the FY 2011-12 budget. Fiscally conservative assumptions were incorporated into the revenue projections to comply with the Village Board's philosophy of not spending money the Village does not have. Efforts to achieve savings include renegotiating contracts for outside services and finding ways to more efficiently deliver services.

In November 2011 the Village of Deer Park terminated the Police Services Agreement with Kildeer. What followed was the extraordinary but necessary step of laying off Kildeer employees in response to the drop in payments from Deer Park. The burden of solely assuming certain previously shared law enforcement expenses such as liability insurance and pension payments produced challenges that made achieving a balanced budget in 2012-13 impossible without the layoff of three more police employees. Prior to the recent layoffs the Village had thirteen full time employees and the budget gap was approximately \$459,000. Starting May 1, 2012 the Village will have ten full time employees with the compensation packages listed in Figure 4.

	Pay rate	Salary	Lngv.	Holidays	Fica/			Life/Dent.		Total
				O/T	Medicare	IDES	Pension	Medical	W.C.	
Sgt	\$41.35	86,013	1,720	12,919	1,459	590	75,000	20,574	5,025	203,301
Patrol	\$34.99	72,772	1,455	12,919	1,264	590	75,000	20,492	4,362	188,855
Patrol	\$34.99	72,772	2,183	12,919	1,274	590	75,000	14,702	4,398	183,839
Patrol	\$34.99	72,772	1,455	12,919	1,264	590	75,000	14,813	4,362	183,176
Patrol	\$34.99	72,772	1,455	12,919	1,264	590	75,000	14,734	4,362	183,097
Patrol	\$34.99	72,772	2,911	12,919	1,285	590	75,000	9,025	4,434	178,935
Administrator	\$50.48	105,000			8,033	590	11,193	20,664	550	146,030
Chief	\$41.69	86,715			1,257	590	11,299	2,030	4,341	106,232
Finance Mgr	\$27.24	56,650			4,333	590	6,039	20,398	337	88,347
Records Clerk	\$23.87	49,650	993		3,874	590	5,399	8,891	306	69,703
PT Asst	\$25.81	36,906			2,823	590	3,934	-	250	44,503
<b>Total</b>		<b>784,794</b>	<b>12,173</b>	<b>77,516</b>	<b>28,130</b>	<b>6,490</b>	<b>487,864</b>	<b>146,323</b>	<b>32,728</b>	<b>1,576,017</b>

Figure 4 – Employee Compensation Packages

My comments regarding the Recommended Budget are as follows:

Sales Tax. In March 2012 Kildeer voters approved a 1/2 of 1% increase in the sales tax collected in the Village. Sometime in FY 2012-13 Kildeer will start receiving 1.5% of the 7.5% sales tax on retail sales collected by the State of Illinois. The new rate is projected to increase sales tax revenue in FY 2012-13 by approximately \$345,000 to a new total of \$1,500,000. The additional revenue will be programmed for road and infrastructure improvements.

Property Tax. The second largest source of the Village’s revenue is property tax which is a function of assessed value and rate. The Equalized Assessed Value (EAV) is the value of all taxable real estate in Kildeer. The EAV goes up when new property appears on the tax rolls due to new construction or building improvements. The EAV is negatively affected when appraised market values decrease. Changes in Kildeer’s EAV are shown in Figure 5, below.

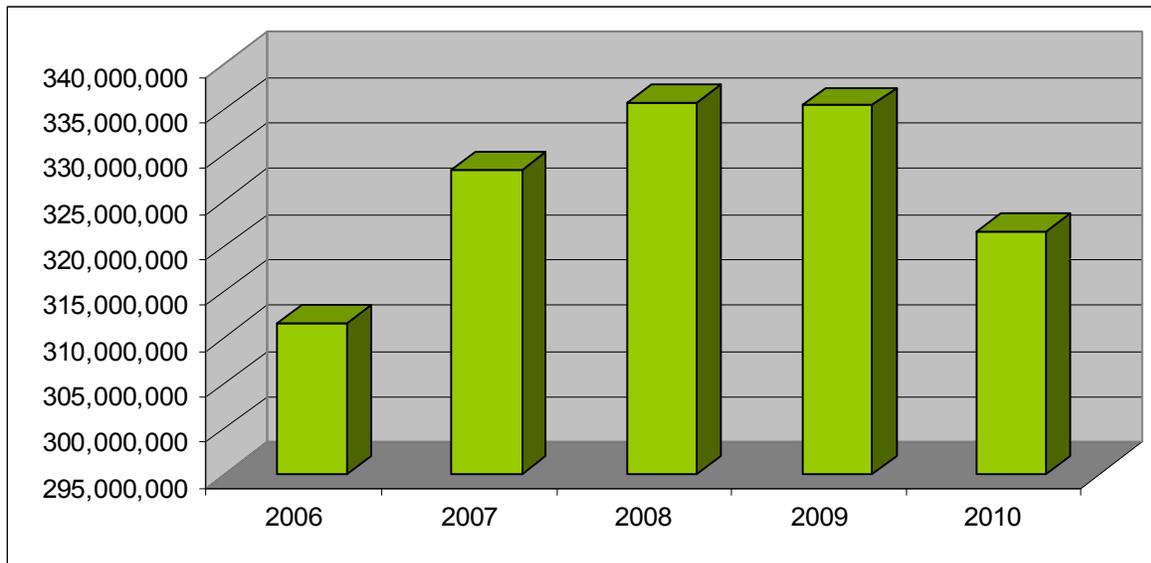


Figure 5 – Equalized Assessed Value in Kildeer

As EAV declines the Lake County Assessor will automatically adjust the tax rate upward to maintain a relatively even stream of revenue for the Village each year. The amount of the rate increase in any year is limited, however, by a tax cap. The tax cap is determined by the lower of either 5% or the Consumer Price Index. The CPI for FY 2012-13 is expected to be 3%.

Income Tax. The Village currently is projecting to receive 8% of its revenue from a portion of the personal income taxes collected by the State of Illinois (Local Government Distributive Fund or “LGDF”). The State of Illinois is four months behind in it’s LGDF payments to the Village which amounts to over \$104,000.

Health Insurance Costs. Since November 2010 the Administrator and Finance Manager have explored various options for reducing health care costs including

membership in insurance pools, changing insurance providers, health savings accounts, higher deductible plans, self insurance and changing health insurance brokers. Given the limitations that accompany the Village's claims history and aging workforce, the current Blue Cross/Blue Shield plan is being continued and steps are being taken to promote wellness and begin to reduce the expensive claims that have led to past premium increases.

Grants. Included in the 2012-13 budget are potential revenues and expenditures associated with grants for which the Village has applied. The grant applications pertain to law enforcement and public works. Should grant funding be awarded there are corresponding expenditures in the budget, but such expenditures will not take place unless funding is received.

Opportunities for 2012-13. Careful management of the Village's finances are needed to meet the challenges presented by the unfavorable economic conditions that manifested themselves in 2009 and will continue into 2012-13. To improve the fiscal condition of the Village the following opportunities will be pursued:

Continue to control overtime expenses by continuing the use of 12 hour shifts for Police Officers;

Expand competitive bidding for goods and services;

Expand the use of shared services with other governmental bodies;

Continue participation in State Bid Contract for road salt purchases;

Establish preventive maintenance program for roads and lift stations to minimize unanticipated repairs;

Expand efforts to retain businesses and attract new ones;

Build reserves;

Follow Government Financing Officers Association criteria for budgeting.

Long Term Concerns. There are several long term concerns impacting future budgets that require attention. These are as follows:

Kildeer voters approved the creation of a police pension in 2007. Since then five officers began drawing from the pension fund. Police Officers contribute 9.1% of their salary towards the fund and the remainder of the pension obligation is funded by the Village. The Village's contribution to the police pension for FY 2011-12 was approximately \$348,000 and that amount grew to \$448,000 in this Recommended Budget. During FY 2012-13 additional officers are expected to draw from the pension fund.

The Village's pension contribution mandate is currently being met with money from the General Fund which is also the source of money for infrastructure maintenance and improvements. It would be preferable to have a dedicated revenue stream for the pension based on property taxes such as a police pension levy. Under present economic conditions the probability of passing a referendum to establish a police pension levy seems low. The police pension issue should be revisited when economic conditions improve.

The Village's three sewer systems are aging and will require increased maintenance to keep them operating efficiently. The Village is exploring a jurisdictional transfer of the entire sewer system to Lake County. A transfer will shift future responsibility for system repairs to Lake County who maintains several repair crews and the equipment needed for such work. Given the County's operational efficiencies it is anticipated that sewer rates for Kildeer residents will decrease following a transfer.

There are temporary traffic lights at Quentin and White Pine Roads. In FY 2012-13 Lake County will improve that intersection and install permanent lights at a cost of approximately \$275,000. The Zaremba Group, the original developer of the Quentin Collection agreed to pay for the traffic lights. The Village is contractually obligated to pay the County for the permanent lights and Kildeer will look to reimburse the County for the permanent lights with funds from Zaremba's successor, Brixmor Properties.

It is anticipated that improvements to Route 22 east of Quentin Road will be started by the Illinois Dept. of Transportation in the next five years. Part of that project can include a sidewalk/bike path that can connect to Egret's Marsh and Herron's Creek Forest Preserve. The Village's cost of it's portion of the sidewalk/bikepath project, including the partial cost of the traffic light replacement for the realigned Rt. 22 and S. Krueger Road intersection, is estimated at \$140,000. The Rt. 22 project will complete the regional network of paths that connects Kildeer with Citizen's Park and Cuba Marsh to the southwest and Herron's Creek on the northeast.

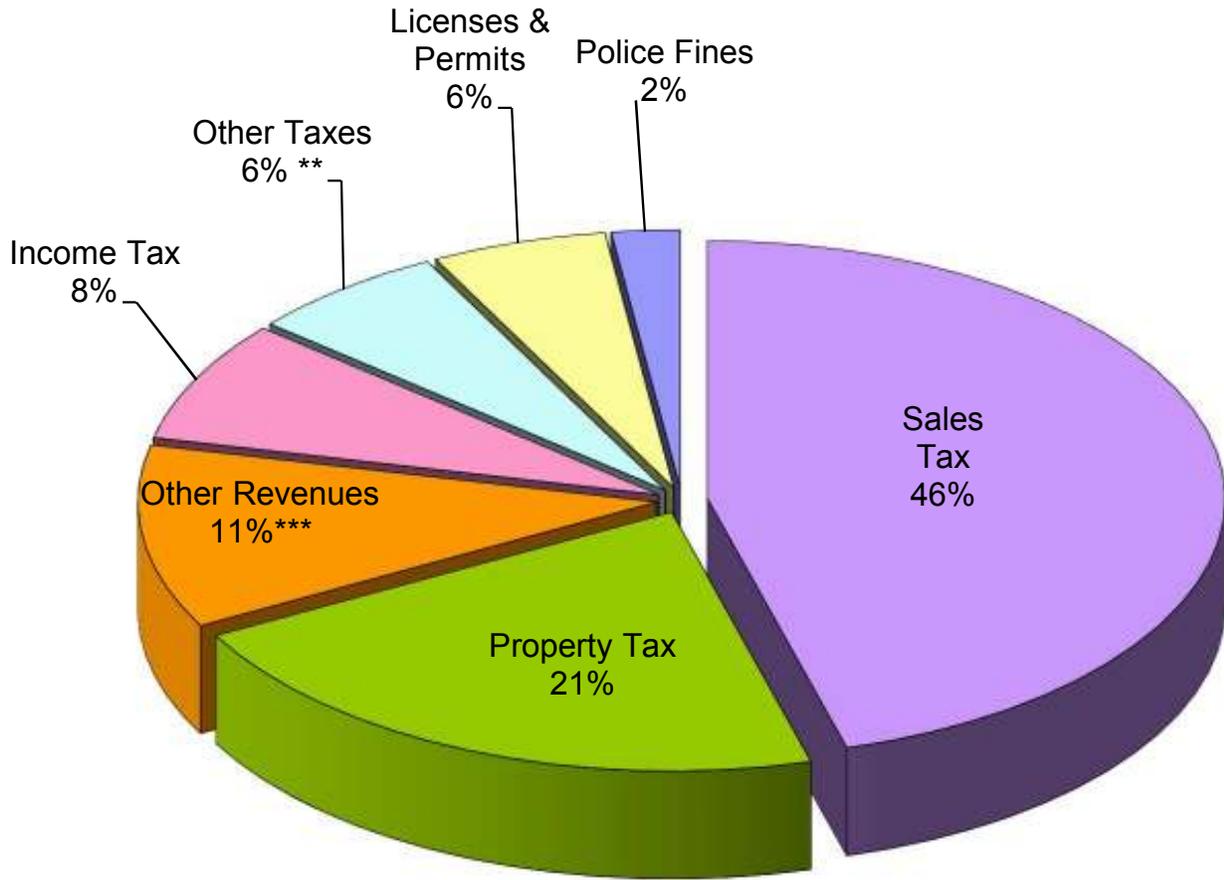
I would like to express my appreciation to all Board Members for their input during the preparation of the Recommended Budget. Finance Manager Annette Zborowski deserves special recognition for the time and effort she devoted to this project that made the final product intuitive and relatively easy to understand. Police Chief Lou Rossi also deserves recognition for preparing numerous revenue and expense projections for the Police Department that went into the preliminary drafts of this budget.

## General Fund Summary

<b>General Fund</b>					
Account Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
Equity			47,000		50,000
<b>Revenues</b>	4,183,383	6,446,955	4,160,525	3,841,560	3,284,453
<b>Expenses</b>					
Administration	896,700	2,685,692	841,019	871,945	965,941
Police	1,545,980	1,519,288	1,484,003	1,653,256	1,646,512
Public Works	408,622	266,697	300,000	289,857	527,000
Restricted Expenses	4,165	4,415	182,500	138,590	195,000
Deer Park	1,031,624	1,336,713	1,400,003	826,318	
<b>Surplus (Deficit)</b>	<b>296,293</b>	<b>634,150</b>		<b>61,594</b>	<b>0</b>

# Revenues

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	FY 2011 Actual	FY 2012 Est. Actuals	FY 2013 Budget	
Sales Tax	1,121,376	1,190,000	1,500,000	46%
Property Tax	670,084	693,026	703,000	21%
Other Revenues	3,900,350	1,174,274	377,053	11%
Income Tax	325,745	250,000	250,000	8%
Other Taxes	94,875	154,427	204,400	6%
Licenses & Permits	214,452	295,000	180,000	6%
Police Fines	120,073	84,833	70,000	2%
	<u>6,446,955</u>	<u>3,841,560</u>	<u>3,284,453</u>	

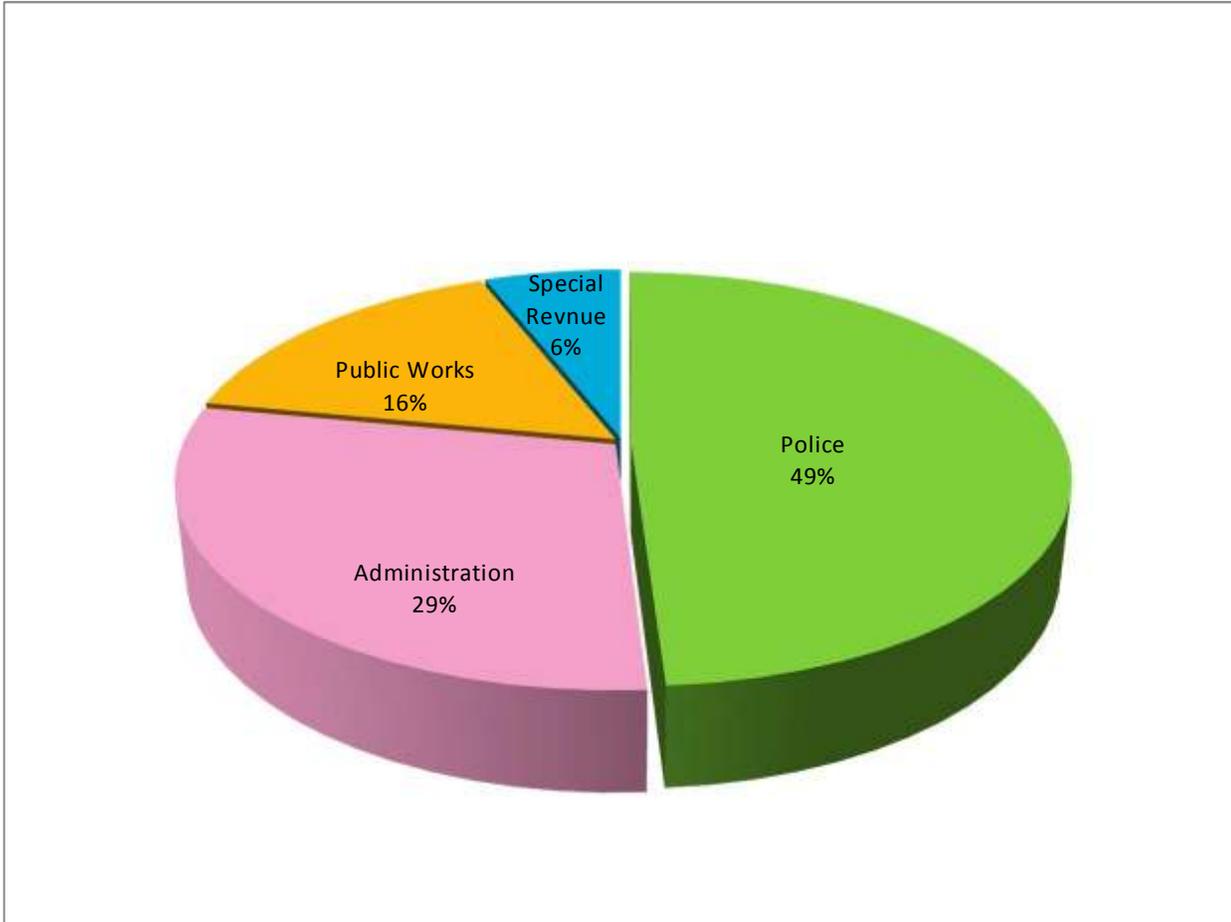
\*\*\* Refunds, Red Light Camera, Grants, Misc. Income

\*\* Telecom, Use Tax, Replacement Tax

# Revenues

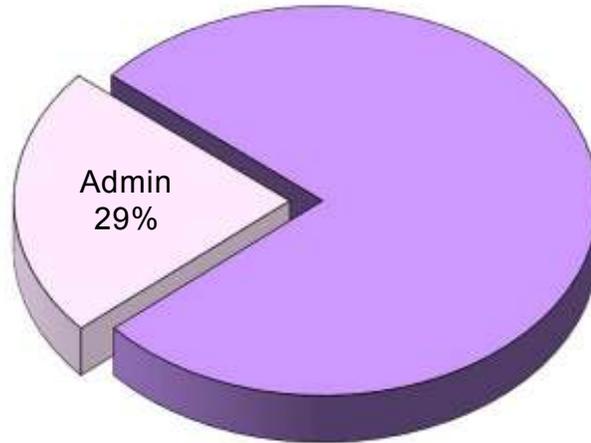
Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
10103010	Property Tax	660,404	670,084	694,000	693,026	703,000
10103020	Replacement Tax	1,220	1,330	1,200	1,216	1,200
10103030	Road and Bridge Tax	1,679	3,352	3,500	3,211	3,200
10103040	Sales Tax	1,015,240	1,121,376	1,050,000	1,190,000	1,500,000
10103050	State Income Tax	334,066	325,745	225,000	250,000	250,000
10103060	State Use Tax	47,431	61,509	50,000	55,000	55,000
10103070	Telecommunications Tax	31,678	28,684	90,000	95,000	145,000
10103100	Licenses and Fees	55,380	61,208	55,000	75,000	60,000
10103105	Franchise Fees	59,795	77,859	55,000	80,000	80,000
10103150	Vehicle Stickers	58,555	58,843	-	-	-
10103210	Building Permits	51,540	94,401	80,000	220,000	120,000
10103340	Books and Copies	2,348	2,154	500	1,520	500
10103420	Impoundment Fees	24,500	22,000	20,000	15,333	15,000
10103430	Contract Fees - Deer Park	1,385,158	1,454,416	1,400,000	700,000	-
10103440	Sewer Administration	50,930	53,142	15,000	53,139	26,570
10103600	Restricted Drug Seizure - K	833	-	500	-	-
10103630	Police Fines	89,813	85,416	100,000	65,000	50,000
10103640	Code Violations	24,289	12,657	13,000	4,500	5,000
10103650	Restricted DUI - K	2,074	2,450	1,500	2,666	1,500
10103655	Restricted DUI - DP	1,400	1,120	-	-	-
10103670	Red Light Enforcement	132,393	108,374	80,000	110,000	80,000
10103675	Hireback Income	1,040	1,685	1,000	1,500	-
10103680	Restricted Traffic Rebate - K	12,483	16,326	30,000	9,939	1,883
10103685	Restricted Traffic Rebate - DP	6,824	4,836	-	-	-
10103690	Grants	7,000	10,868	91,500	78,786	145,000
10103720	Interest Income	5,958	2,888	8,825	5,500	5,000
10103950	Expired Completion Bonds	36,550	40,000	-	500	-
10103960	Refunds & Reimbursements	28,203	95,553	35,000	80,000	35,000
10103970	Proceeds from Bonds	-	2,025,000	-	-	-
10103980	Proceeds from Capital Lease	42,871	-	-	-	-
10103990	Misc Income	11,729	3,680	10,000	724	1,600
10103999	Interfund Operating Transfer	-	-	50,000	50,000	-
<b>Total Revenues</b>		<b>4,183,383</b>	<b>6,446,955</b>	<b>4,160,525</b>	<b>3,841,560</b>	<b>3,284,453</b>

# Expenses

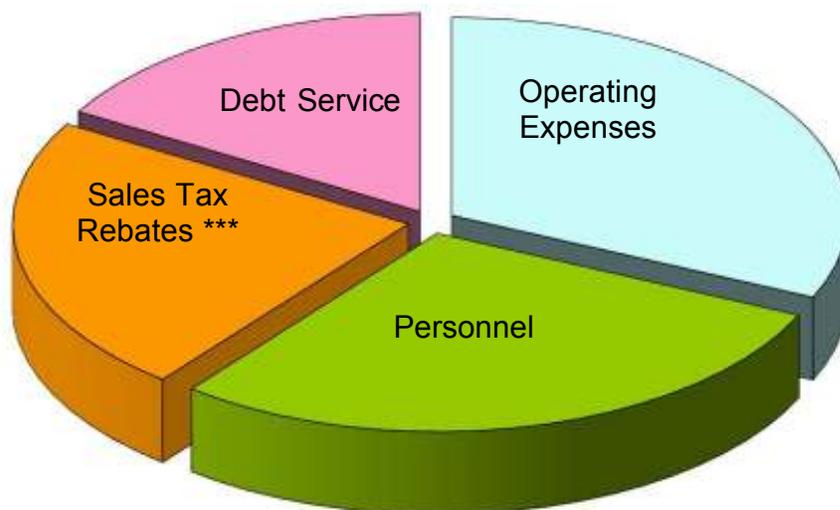


	FY 2011 Actual	FY 2012 Est. Actuals	FY 2013 Budget	
Police	1,519,288	1,653,256	1,646,512	49%
Administration	2,685,692	871,945	965,941	29%
Public Works	266,697	289,857	527,000	16%
Special Revenue	4,415	138,590	195,000	6%
	<u>4,476,092</u>	<u>2,953,648</u>	<u>3,334,453</u>	

# Administration Expenses



	FY 2011 Actual	FY 2012 Est. Actuals	FY 2013 Budget	
Operating Expenses	200,360	342,855	306,957	32%
Personnel Services	123,257	153,987	278,881	29%
Sales Tax Rebates	216,460	215,000	220,000	23%
Debt Service	2,145,615	160,103	160,103	16%
	<u>2,685,693</u>	<u>871,945</u>	<u>965,941</u>	



\*\*\* Quentin Collection

# Administration Expenses

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
10104010	FT Salaries - Administration	79,782	52,093	53,878	81,000	161,650
10104050	PT Salaries - Administration	27,315	31,849	34,806	30,000	34,806
10104080	Health Benefits	15,735	17,297	11,344	19,040	42,199
10104090	FICA/Medicare	6,341	8,435	6,787	8,600	15,190
10104095	Unemployment Insurance	-	1,939	950	1,770	1,770
10104110	Retirement - IMRF	13,294	11,645	10,388	11,477	21,166
10104170	Training	2,494	819	1,000	1,087	2,000
10104220	Travel and Lodging	591	1,228	1,200	2,500	2,500
10104520	Clerk & Collector Stipends	2,490	2,100	2,100	2,100	2,100
10104525	Zoning Administration	4,394	9,731	4,500	1,000	4,500
10104530	Audit	26,584	10,000	10,000	14,000	14,550
10104540	Interim Administrator	32,000	-	-	-	-
10104550	Building Inspections	10,712	17,790	15,000	45,000	45,000
10104570	Engineering	19,231	19,698	20,000	35,000	25,000
10104580	Financial Services	55,657	5,313	10,000	3,000	10,000
10104590	IT Support	14,618	6,136	20,000	7,000	10,000
10104610	Legal	20,788	-	10,000	20,000	10,000
10104660	Permit Review	2,058	13,874	15,000	26,471	20,000
10104680	Planning	7,107	2,828	5,500	1,000	3,000
10104710	Other Professional Fees	13,994	15,595	10,000	11,729	10,000
10105030	Codification	2,895	2,933	3,500	2,500	3,500
10105040	Copy Services	2,594	699	4,500	1,500	5,000
10105050	Datacom Services	24,660	8,115	20,000	10,000	13,000
10105070	Dues and Subscriptions	1,664	4,159	4,500	4,500	7,800
10105080	Equipment Contracts	6,713	3,923	5,000	2,500	5,000
10105110	General Insurance	15,808	8,907	10,000	6,692	30,000
10105210	Misc. Contract Services	-	3,982	10,000	6,000	5,000
10106060	Natural Gas	4,051	4,816	5,000	5,000	5,000
10106080	Postage and Shipping	3,783	2,301	4,000	1,500	1,500
10106100	Supplies	6,841	4,366	7,000	5,000	5,000
10106120	Water and Sewer	1,737	1,314	1,577	1,500	1,500
10107020	Community Events	2,630	1,413	1,000	700	1,000
10107130	Newsletter	4,465	-	10,000	1,436	10,000
10107230	Tax Rebates	212,657	216,460	220,000	215,000	220,000
10107510	Building Maintenance	21,037	29,288	25,000	25,000	25,000
10107530	Equipment Maintenance	7,728	4,941	5,000	2,000	5,000
10107540	Building/Grounds Maintenance	9,165	9,173	30,000	20,500	10,000
10107810	Non-Capital Equipment	57	936	5,000	1,000	5,000
10107820	Capital Equipment	33,152	1,730	50,000	50,000	-
10107840	Computer Software	740	12,084	12,084	23,740	-
10108010	Principal Payments - Mortgage	98,521	1,384,175	70,000	70,000	70,000
10108020	Interest Payments	72,332	42,767	90,105	90,103	90,103
10108040	Bond Issue Exp	-	95,954	-	-	-
10109010	Other Expenses	8,286	2,251	5,300	4,000	5,000
10209050	Contingency	-	-	-	-	7,107
10109999	Interfund Operating Transfer	-	610,635	-	-	-
<b>Total Administration</b>		<b>896,700</b>	<b>2,685,692</b>	<b>841,019</b>	<b>871,945</b>	<b>965,941</b>

# Supplemental Narrative

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## Membership

ICMA	840
IL Municipal League	400
Lake County Municipal League	805
IL/ City/County Managers Assoc.	250
Metropolitan Mayors	140
Evening of Excellence LZ Chamber	525
Daily Herald	310
Pionner Press	35
Stormwater Permit	1,000
Lake County Transportation	250
Des Plaines Ecosystem	100
SWALCO	2,340
GFOA	560
ILGFOA	145
Misc. Exp	100
	<u>7,800</u>

## Training

Il Municipal league Conference	370
ILCMA Conference	370
LZ Chamber Board meetings	200
Harris MSI	25
Misc. Exp	535
	<u>1,500</u>

## Building Maintenance

Coverall ( cleaning)	10,800
Cintas ( mats)	1,584
Anderson Pest Control	462
Ahrens (contract)	1,600
Ahrens (parts)	2,000
Otis Elevator ( contract)	4,070
Cabay (cleaning supplies)	2,000
Misc. Expense	2,484
	<u>25,000</u>

## Building/Grounds Maintenance

Halloran & Youth	1,500
Milieu Design (Landscaping)	3,000
Misc Exp	5,500
	<u>10,000</u>

## IT Services

DeKind ( contract)	9,000
McNamara ( web)	5,000
villageofkildeer.com	100
Misc. Exp.	900
	<u>15,000</u>

# Supplemental Narrative

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## Other Professional Fees

Lundstrom - bonds	2,500
Notary	150
Publications	2,000
Ordinances	300
Janet McKay	2,000
Misc Exp.	3,050
	<u>10,000</u>

## Copy Service

Konica- Lease	3,108
Northshore Business	1,800
T & T	92
	<u>5,000</u>

## Misc. Contract Services

Blackboard Connect	2,400
Angel Water	400
Misc. Exp	2,200
	<u>5,000</u>

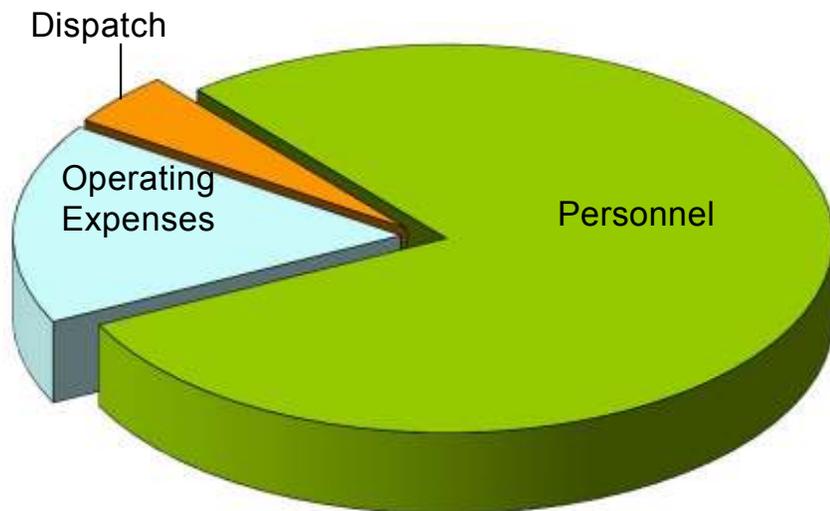
## Datacom Services

ATT fax & Elevator	1,280
ATT Long Distance	800
Cimco	8,400
Comcast internet	2,520
	<u>13,000</u>

# Police Expenses



	FY 2011 Actual	FY 2012 Est. Actuals	FY 2013 Budget	
Personnel Services	1,272,197	1,349,654	1,297,136	79%
Operating Expenses	173,200	225,602	275,876	17%
Dispatch	73,891	78,000	73,500	4%
	<u>1,519,288</u>	<u>1,653,256</u>	<u>1,646,512</u>	



# Police Expenses

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
10204010	Salaries - FT Sworn	838,170	627,768	633,093	686,050	564,104
10204020	Salaries - PT Sworn	14,149	8,326	12,500	1,894	-
10204030	Salaries - Overtime Sworn	68,696	55,574	50,000	75,200	50,000
10204050	Salary - FT Civilian	35,894	24,916	24,823	36,585	49,650
10204080	Health Benefits	132,476	180,577	184,151	201,105	136,850
10204090	FICA/Medicare	20,752	15,904	11,079	18,800	12,941
10204095	Unemployment Insurance	-	10,123	18,936	6,250	4,720
10204100	Retirement - Pension	160,451	182,939	174,250	174,250	450,000
10204110	Retirement - IMRF	6,278	10,757	9,089	19,520	16,698
10204160	Longevity	19,418	10,001	12,000	14,305	12,174
10204170	Training	4,218	2,364	5,500	3,002	5,500
10204210	Uniforms	5,519	8,167	7,800	8,700	8,700
10204220	Travel and Lodging	337	122	750	162	500
10204510	Admin Adjudication	3,518	3,230	2,400	3,000	3,060
10204520	Administration Expense	-	145,311	76,327	130,000	-
10204640	Legal - Prosecution	26,004	13,540	13,500	16,500	18,000
10204650	Personnel & Legal	7,701	17,381	5,000	20,000	50,000
10205020	Animal Control	123	195	250	300	500
10205040	Copy Services	2,185	1,468	2,500	2,500	2,000
10205060	Dispatch Services	65,605	73,891	78,000	78,000	73,500
10205070	Dues and Subscriptions	2,162	7,324	1,825	6,000	6,000
10205100	Forensic Srv & Investigation	7,879	290	3,250	2,000	3,000
10205110	General Insurance	56,430	32,386	32,287	57,047	45,000
10205210	Misc. Contract Services	-	13,033	18,925	18,050	18,050
10205220	Storage Rental	1,290	1,268	1,350	2,500	2,916
10205290	Wireless Communications	3,535	3,254	3,500	3,350	3,600
10206040	Fuel	22,881	24,070	30,000	27,000	32,000
10206080	Postage and Shipping	677	991	1,250	1,119	1,500
10206090	Printing and Forms	2,560	734	3,000	1,500	2,500
10206100	Supplies	2,091	2,155	2,500	2,443	2,500
10207110	Firearms and Defense	3,333	2,711	3,250	3,486	3,450
10207120	Police Grant Expenses	7,709	1,090	-	-	-
10207150	Community Relations Program	75	645	1,250	860	600
10207530	Equipment Maintenance	1,239	919	2,000	1,225	4,000
10207710	Telecom Maintenance	320	9,379	4,425	9,000	3,500
10207730	Vehicle Maint.	10,831	15,524	19,000	16,900	26,000
10207740	Repairs - Accident	249	500	-	-	-
10207810	Non-Capital Equipment	2,039	66	4,000	500	2,000
10207820	Capital Equipment	1,638	1,379	29,500	1,653	-
10207830	DUI Capital Equipment	1,604	7,556	-	-	-
10207860	Vehicle Acquisition	4,272	-	-	-	-
10209010	Other Expenses	1,677	1,460	743	2,500	1,000
10209050	Contingency	-	-	-	-	30,000
<b>Total Police</b>		<b>1,545,980</b>	<b>1,519,288</b>	<b>1,484,003</b>	<b>1,653,256</b>	<b>1,646,512</b>

# Supplemental Narrative

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## Training

Training \$400x10	4,000
NEMERT Classes	1,000
Taser Cartridges	250
OC Spray	150
Misc items	100
	<u>5,500</u>

## Uniforms

Uniforms ( 10x\$600)	6,000
Body Armor ( 3x\$700)	2,100
Patches ( 50x\$2)	100
Civilian	250
Replacement Cost	250
	<u>8,700</u>

## Copy Services

Key Equipment	1,320
North Shore Business	500
Misc. Copies	180
	<u>2,000</u>

## Dues and Subscriptions

Lake County Chief's Assoc.	265
NEMERT	900
Major Crash Task Force	4,250
Major Crash Assist. Team	100
ILEAS	50
TRAK/ Critical Reach	135
MOCIC	100
Misc. Subscriptions	200
	<u>6,000</u>

## Forensic Srv & Investigation

Evidence Tech Supplies	500
Evidence Equipment	500
Computer Software	2,000
	<u>3,000</u>

## Misc. Contract Services

Lexipol	2,700
Live scan	2,200
In Time Solutions	300
Ident-I-Kit	750
Advanced Public Safety	3,200
Walz Scales	1,200
Countryside Shredding	200
Northern IL Crime Lab	7,500
	<u>18,050</u>

# Supplemental Narrative

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## Printing and Forms

Tickets	2,000.0
Envelopes/ Business Cards	250.0
Misc. Exp	250.0
	<u>2,500.0</u>

## Firearms and Defense

Ammunition	1,750
Targets	250
Outdoor Range	1,000
Taser Field Cartridges	150
Cleaning supplies	50
Replacement/ repair	250
	<u>3,450</u>

## Community Relations Program

Promotional Items	250
Safety & ID	250
Misc. Items	100
	<u>600</u>

## Equipment Maintenance

Computers	1,500
Radios	1,500
Radio re-programming	1,000
	<u>4,000</u>

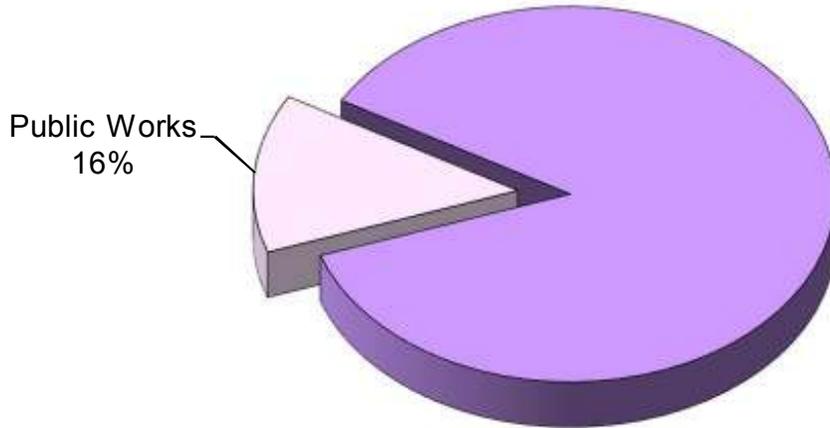
## Telecom Maintenance

Comcast TV	240
AT & T (Police Circuit)	1,500
AT & T fax & Dispatch	1,760
	<u>3,500</u>

## Vehicle Maint.

Car Washes	1,000
Brakes/ Rotors/ Pads	2,000
Tires	2,500
Lube/ Oil Changes	2,000
Major Repairs	18,000
Mis. Items	500
	<u>26,000</u>

# Public Works Expenses



	FY 2011 Actual	FY 2012 Est. Actuals	FY 2013 Budget	
Road Improvements	105,028	125,000	340,000	64%
Snow & Ice Control	127,541	130,000	140,000	27%
Other Expenses	34,128	34,857	47,000	9%
	<u>266,697</u>	<u>289,857</u>	<u>527,000</u>	

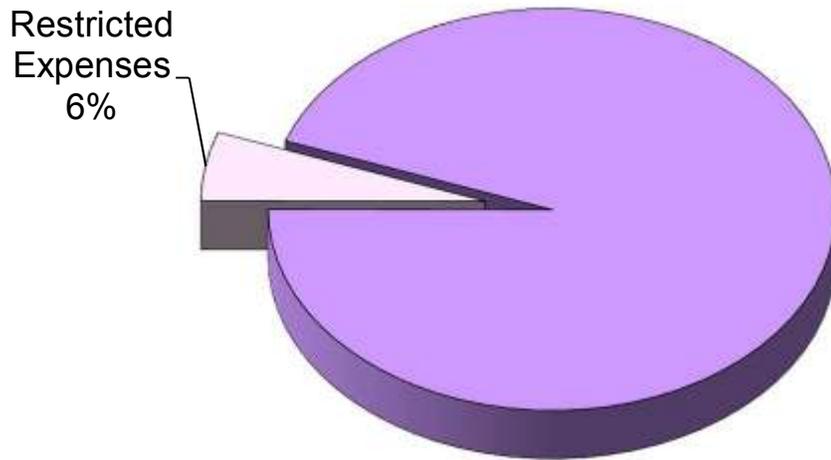


\*\*\*Street Lights, Mosquito Program, Signal Maintenance, Street Signs

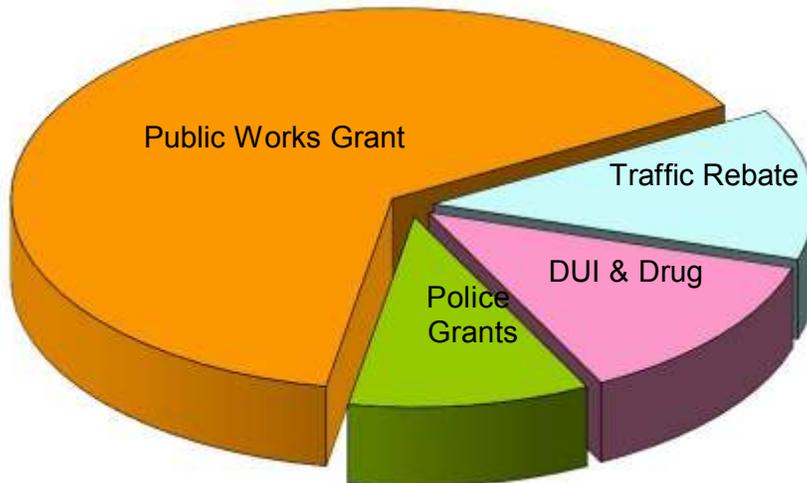
## Public Works Expenses

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
10404650	Outside Consulting	8,190	-	10,000	-	-
10405150	JULIE	893	1,814	1,500	1,272	1,500
10406030	Electricity - Street Lighting	7,854	3,312	5,000	3,098	5,000
10407140	Mosquito Abatement	10,000	10,000	10,000	10,000	10,000
10407170	Road Improvements	175,990	80,648	15,000	85,000	300,000
10407200	Snow & Ice Control	122,246	127,541	152,000	130,000	140,000
10407230	Street Cleaning	-	-	3,000	-	-
10407570	ROW Maintenance	33,937	24,381	40,000	40,000	40,000
10407630	Signal Maintenance	23,588	16,080	15,000	14,510	15,000
10407650	Storm Sewer Line Maint	17,589	2,479	40,000	1,263	10,000
10407680	Street Signs and Safety	8,085	282	8,000	4,500	5,000
10407820	Capital Equipment	-	-	-	-	-
10409010	Other Expenses	250	161	500	215	500
<b>Total Public Works</b>		<b>408,622</b>	<b>266,697</b>	<b>300,000</b>	<b>289,857</b>	<b>527,000</b>

# Special Revenues



	FY 2011 Actual	FY 2012 Est. Actuals	FY 2013 Actual	
Other Grants***		120,000	125,000	64%
DUI & Drugs		2,000	25,000	13%
Traffic Rebate			25,000	13%
Police Grants	4,415	16,590	20,000	10%
	<u>4,415</u>	<u>138,590</u>	<u>195,000</u>	



## Special Revenues

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
10304170	Training	528	-	-	-	-
10307040	EMA Programs	2,400	-	-	-	-
10307120	Police Grant Exp	-	-	5,000	10,300	20,000
10307150	CERT Grant Expense	1,237	-	5,500	6,290	-
10307170	Grant Funded EMA Activities	-	4,415	-	-	-
10307175	Brownfield Grant	-	-	120,000	120,000	-
10307830	DUI Expenses	-	-	16,000	2,000	20,000
10307870	Drug Seizure Expenses	-	-	6,000	-	5,000
10307880	Restricted Traffic Rebate Exp	-	-	30,000	-	25,000
	Public Works Grant					125,000
<b>Total Expenditures</b>		<b>4,165</b>	<b>4,415</b>	<b>182,500</b>	<b>138,590</b>	<b>195,000</b>

## MFT Fund

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
<b>Revenues</b>						
20103080	Motor Fuel Tax	105,441	123,840	100,000	117,800	100,000
20103720	Interest Income	278	253	250	100	-
<b>Expenses</b>						
20107160	MFT Road Improvements	120,000	165,000	100,000	-	350,000
20109050	Contingency	-	-	-	-	-
<b>surplus (deficit)</b>		<b>(14,282)</b>	<b>(40,907)</b>	<b>250</b>	<b>117,900</b>	<b>(250,000)</b>

## Capital Project Fund

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
<b>Revenues</b>						
30103720	Interest Income	446	477	-	1,335	-
30103975	Proceeds-Bike Path	-	108,640	800,000	31,060	850,000
30103999	Interfund Operating Transfer	-	610,635	-	-	-
<b>Expenses</b>						
30107575	Bike Path Expense	-	108,640	800,000	48,632	850,000
30107820	Capital Equipment	-	-	-	-	-
30109999	Interfund Operating Transfer	-	-	50,000	50,000	-
<b>surplus (deficit)</b>		<b>446</b>	<b>611,112</b>	<b>(50,000)</b>	<b>(66,237)</b>	<b>-</b>

## SSA Fund

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
<b>Revenues</b>						
50103010	Property Taxes	289,281	299,920	300,000	300,000	300,000
50103730	Investment Income/Loss	(2,705)	(2,951)	-	(1,350)	-
<b>Expenses</b>						
50108010	Principal Payments	107,000	113,000	300,000	120,000	127,000
50108020	Interest Payments	180,540	174,120	-	167,340	160,140
<b>surplus (deficit)</b>		<b>(964)</b>	<b>9,849</b>	<b>-</b>	<b>11,310</b>	<b>12,860</b>

## North Sewer District

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
<b>Revenues</b>						
61103470	User Fees - NSD	181,038	197,703	197,111	197,229	197,250
61103720	Interest Income	1,446	563	1,349	300	300
<b>Expenses</b>						
61104520	Administration	14,060	16,280	4,069	16,280	8,140
61105010	Alarm and Video	662	1,118	1,028	1,056	1,500
61105220	Storage Rental	200	375	450	500	-
61105260	Transmission and Processing	123,624	131,328	135,000	135,000	135,000
61106020	Electricity	3,265	7,273	6,500	8,000	8,000
61107530	Equipment Maint	4,064	1,471	5,000	5,000	5,000
61107610	Sewer Line Maint and Repair	-	-	4,000	9,000	10,000
61107870	Depreciation Expense	41,913	41,913	41,913	41,913	41,913
61109010	Other Expenses	1,848	602	500	869	500
61109050	Contingency	-	-	200,000	-	8,140
<b>surplus (deficit)</b>		<b>(7,151)</b>	<b>(2,094)</b>	<b>(200,000)</b>	<b>(20,089)</b>	<b>(20,643)</b>

## Central Sewer District

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
<b>Revenues</b>						
62103470	User Fees - CSD	238,076	244,620	243,900	249,605	249,605
62103720	Interest Income	5,717	1,710	3,000	500	500
<b>Expenses</b>						
62104520	Administration	20,590	20,582	6,862	20,580	10,290
62104650	Outside Consulting	133	10,031	-	75,252	1,000
62105010	Alarm and Video	982	900	827	919	994
62105220	Storage Rental	600	375	450	250	-
62105260	Transmission and Processing	133,718	129,812	120,000	179,555	201,600
62106010	Chemicals and Solutions	1,561	-	-	-	-
62106020	Electricity	2,408	2,332	2,500	2,202	2,500
62107530	Equipment Maint	11,198	6,035	6,000	5,000	5,000
62107610	Sewer Line Maint & Repair	594	2,443	5,000	542,000	-
62107870	Depreciation Expense	16,138	16,138	16,137	17,931	17,931
62109010	Other Expenses	374	336	500	448	500
62109050	Contingency	-	-	700,000	-	10,290
<b>surplus (deficit)</b>		<b>55,497</b>	<b>57,346</b>	<b>(611,376)</b>	<b>(594,031)</b>	<b>0</b>

# South Sewer District

Account	Description	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Est. Actuals	FY 2013 Budget
<b>Revenues</b>						
63103470	User Fees - SSD	214,305	231,967	231,483	247,050	247,050
63103720	Interest Income	7,138	5,478	5,000	228	500
63103910	Assessments	-	-	20,000	17,312	-
63103990	Misc Income	-	-	-	128,700	-
<b>Expenses</b>						
63104520	Administration	16,280	16,280	4,069	16,280	8,140
63105010	Alarm and Video	434	704	605	1,000	1,000
63105220	Storage Rental	200	375	450	250	-
63105260	Transmission and Processing	102,459	115,592	120,000	120,000	120,000
63106010	Chemicals and Solutions	16,397	36,756	30,000	38,387	38,387
63106020	Electricity	3,226	4,726	5,500	4,485	5,500
63107530	Equipment Maint.	22,542	2,232	33,636	2,000	20,000
63107610	Sewer Line Maint & Repair	8,547	-	5,000	7,377	9,000
63107870	Depreciation Expense	29,360	36,628	29,360	36,628	36,628
63108010	South Sewer Bond Payments	7,434	7,434	7,433	152,000	-
63108020	Interest Payments	6,139	5,830	14,930	12,000	-
63109010	Other Expenses	929	579	500	653	755
63109050	Contingency	-	-	200,000	-	8,140
<b>surplus (deficit)</b>		7,496	10,309	(195,000)	2,230	0