



# VILLAGE OF KILDEER

## BUDGET

### FY 2015-2016



# Village of Kildeer

## FY 2015-2016 Budget

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# KILDEER VILLAGE BOARD



Nandia Black, President



William Johnson, Trustee



Keith Kovanda, Trustee



Ralph Liberatore, Trustee



Les Sokolowski, Trustee

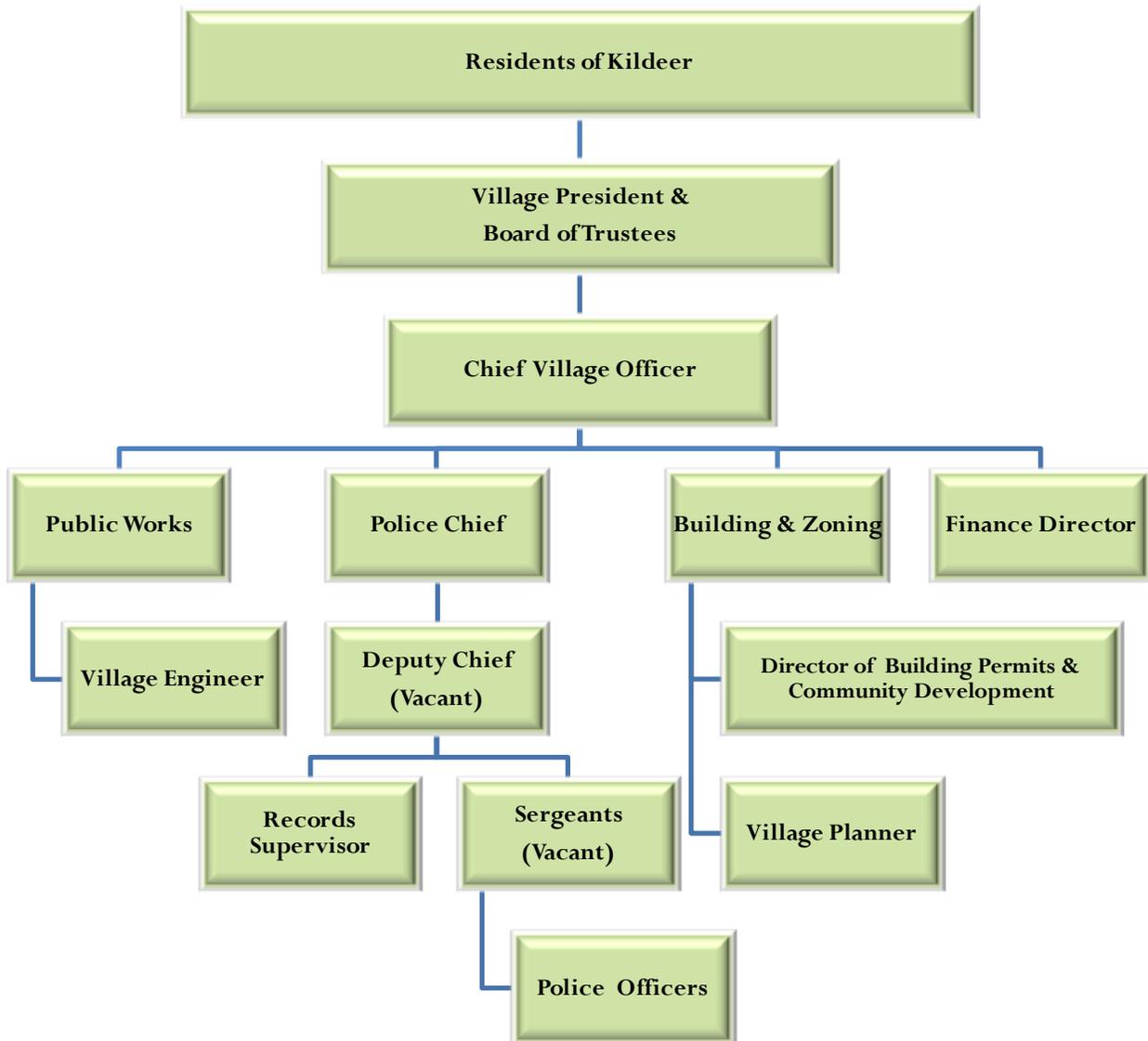


Barb Stavropoulos, Trustee



Basil Tarabein, Trustee

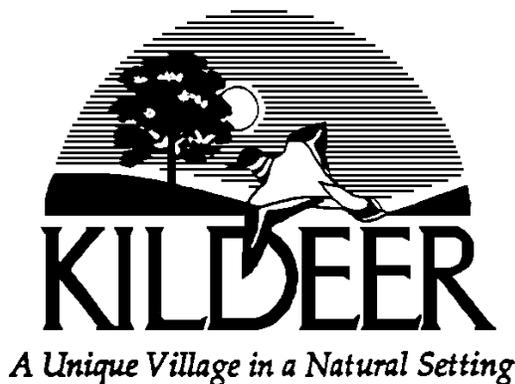
# Village of Kildeer Organizational Chart



# INTRODUCTION

- Budget Transmittal Memo
- Budget Process/ Calendar
- Fund Structure
- Current Village Funds

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



From: Chief Village Officer Michael Talbett

Date: April 21, 2015

Re: Budget Transmittal Memo  
Fiscal Year 2015-16

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I am pleased to present the FY 2015-16 Budget. The Budget is crafted in the spirit of past budgets that were approved by this Village Board. Each fund within the Budget was evaluated to project whether programmed expenditures can be met with reasonably anticipated revenues. Fiscally conservative assumptions were incorporated into the revenue projections to comply with the Board's philosophy of not spending money the Village does not have. The Budget is balanced so that revenues equal expenses.

Kildeer became an Illinois municipal corporation in March 1958. Minutes from the Village Board meeting of August 17, 1959 reveal that, at the time, there were only 193 residents living in 2 subdivisions (Long Grove Valley, and Boschome Farms). Kildeer now has over 4,000 residents living in over 30 subdivisions. The jurisdictional boundaries of the Village have grown to about 4.6 square miles with over 24 miles of paved roads.

Just as it was in 1958, the Village is governed by elected officials who serve as citizen volunteers. Those officials are supported by a professional staff consisting of a Chief Village Officer, Finance Director, and Chief of Police. The Village's entire full time staff consists of only 11 people, 8 of which are engaged in law enforcement activities.

### Budget Summary

The Budget serves as a planning and policy device. It identifies the sources of revenue that the Village will receive between May 1st and April 30th (the "Fiscal Year" or "FY") and the projected amount from each revenue source. The Budget also sets out the expenses that the Village expects to incur during that same period.

The total amount of the Budget for FY 2015-16 is \$4,440,240, a 30 % decrease from the prior FY. The decrease results from the transfer of the sewer system to Lake County in January 2015 and a reduction in the number of building permits expected to be issued.

The Budget is organized into two broad categories of funds, Governmental Funds and Fiduciary Funds. See Figure 1.

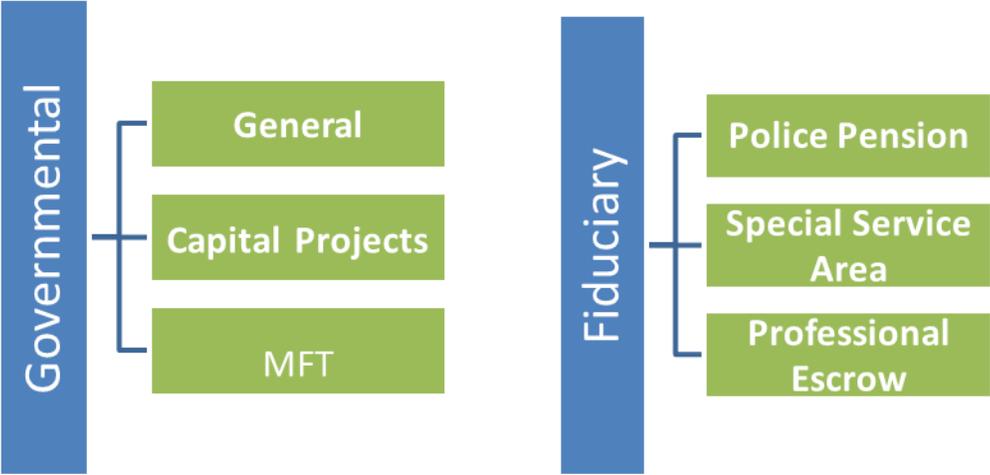


Figure 1  
Budget Organization

Governmental Funds include revenues and expenses for the operation of the Village. Revenues from such sources as sales and real estate taxes are in this category along with expenses for plowing snow, paving roads, and paying bills. The individual funds included in this category are the General Fund, the Capital Projects Fund, and the Motor Fuel Tax (“MFT”) Fund.

The General Fund is the largest of the funds and accounts for the revenues and expenses needed to support the police department, public works and the overall administration of Village affairs.

The Capital Projects Fund consists of money to be used to purchase large pieces of equipment or to complete public projects such as road extensions or other major infrastructure improvements.

The MFT Fund consists of special revenue collected by the state and distributed to the Village which can only be spent for limited purposes that are identified in state statutes.

The second Budget category is made up of Fiduciary Funds. Money in Fiduciary Funds is held by the Village for non-operational purposes such as the police pension (“Trust Fund”), the repayment of loans (“Special Service Area” or “SSA”), or completion bond holdings (“Professional Escrow”). Fiduciary Fund revenues are merely retained by the Village until they can be expensed out for an intended purpose.

A summary of budget totals for Governmental and Fiduciary Funds is provided in Table 1 below.

Fund Type	FY 2014-2015 Budget	FY 2015-2016 Budget	Difference	
			\$	%
General Fund	4,000,000	3,900,000	(100,000)	-2%
MFT Fund	200,000	250,000	50,000	25%
Capital Projects	-	-	-	0%
SSA Fund	290,820	290,240	(580)	-0.2%
Sewer	1,838,310	-	(1,838,310)	-100%
<b>Total- All Funds</b>	<b>6,329,130</b>	<b>4,440,240</b>	<b>(1,888,890)</b>	<b>-30%</b>

Table 1 - Budget Summary

Within the various budget funds, the greatest changes from FY 2014-15 to FY 2015-16 are in the MFT and Sewer funds. The increase in MFT funds results from a more robust road program planned for FY 2015-16 and there is no Sewer Fund in FY 2015-16 due to a jurisdictional transfer of the system to Lake County in January 2015.

1. Projected Beginning Fund Balance

Projected fund balances on May 1, 2015, the start of the fiscal year, are contained in Table 2. The Projected Beginning Fund Balance represents an estimate of equity in the fund. The Projected Beginning Fund Balance for each line item in Table 2 is determined by subtracting fund liabilities (expenses and accrued accounts payable) from fund assets (revenues including cash and accrued accounts receivable).

Fund Type	Projected Beginning Fund Balance	Revenues & Other Sources	Expenditures & Other Uses	Excess (Deficiency)	Projected Ending Fund Balance
General Fund	3,695,913	3,900,000	3,900,000	-	3,695,913
MFT Fund	429,107	100,000	250,000	(150,000)	279,107
Capital Projects	1,107,196	-	-	-	1,107,196
SSA Fund	1,077,218	300,150	290,240	9,910	1,087,128
<b>Total- All Funds</b>	<b>6,309,433</b>	<b>4,300,150</b>	<b>4,440,240</b>	<b>(140,090)</b>	<b>6,169,343</b>

Table 2 - Projected Fund Balances

The Projected Ending Balance of a fund is also shown in Table 2 (page 7). The Projected Ending Balance is determined by adding anticipated revenues to the Projected Beginning Fund Balance and then subtracting anticipated expenses. The budget is balanced so that revenues and expenses in the General Fund and the Capital Project Funds are the same resulting in identical beginning and ending fund balances.

A difference between the beginning and ending balance in the MFT Fund is shown because expenses are greater than revenues. Money in the MFT fund was allowed to accumulate in FY 2014-15 so that there would be larger Projected Beginning Balances in FY 2015-16 to accommodate increased expenses.

## 2. Village Wide Revenues

The cost of the Village’s programs, services and equipment are paid for from revenues. The various revenue sources and the percentage share from each source is shown in Figure 2 (below). In 1959, the first year of Kildeer’s municipal existence, funds to pay a bill were raised by soliciting contributions from residents. Thereafter a property tax levy was imposed and the need to “pass the hat” was eliminated. Over time different sources of revenue were utilized and in 2000 the first of Kildeer’s three shopping centers, the Shops at Kildeer, was established. Since then the collection of sales tax has grown to become the single largest source of the Village’s total revenue representing more than double the amount raised by property tax.

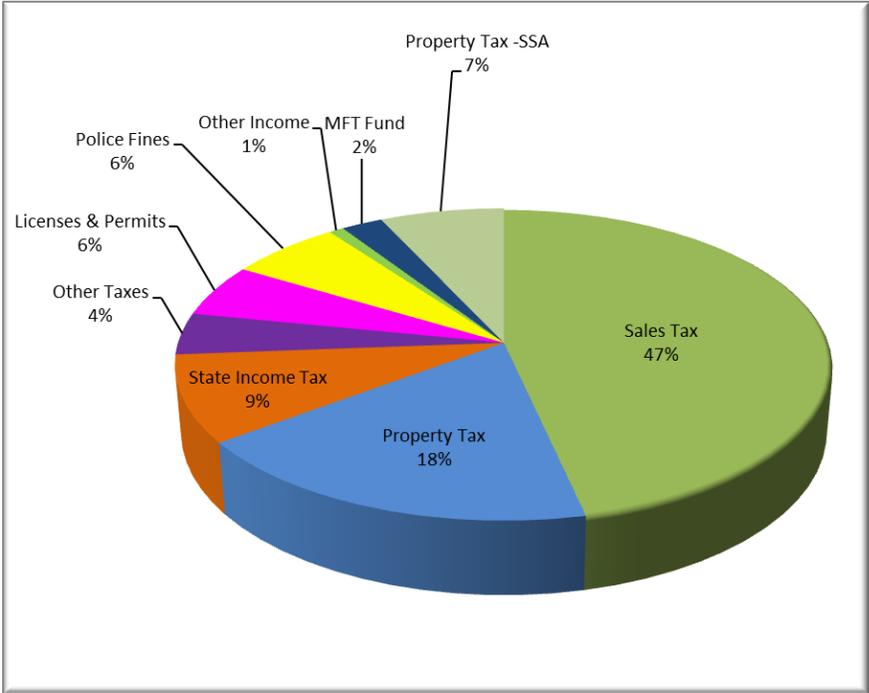


Figure 2  
Village Wide Revenue Sources

The importance of sales tax revenue in the Village’s budget is recognized by the Board of Trustees. Maintaining a healthy stream of sales tax revenue avoids a need to increase property taxes. The Village Board and the Chief Village Officer took several steps to facilitate retail business in the Village by amending the Business District portion of the Zoning Code to promote retail businesses, revising the website to include leasing information at the shopping centers, joining the International Council of Shopping Centers to help recruit retail tenants, and conducting a referendum that resulted in increasing the sales tax rate by one-half of one percent. The impact of the sales tax increase can be seen in the revenue figures for FY 2013 as shown in Table 3. In 2013 there was also a dramatic loss of revenue from Intergovernmental Sources when the police services contract with the Village of Deer Park came to an end.

In early 2015 the Charles Quentin Elementary School and other surrounding properties along Rand Road were sold to a developer who announced a proposal to build a new shopping center on the land. The addition of a fourth shopping center will add additional sales tax revenue starting sometime after FY 2015-16.

In addition to commercial development a developer of single family homes announced a proposal to develop a new subdivision of about 30 homes on property within the Kemper Lakes Golf Course. Permit revenue from these proposed homes may start sometime after FY 2016.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget
<b>By Revenue Type</b>						
Property Tax	673,436	693,026	708,962	737,848	758,261	785,638
Property Tax-SSA	299,920	300,000	300,000	300,002	300,008	300,000
Sales Tax	1,121,376	1,219,870	1,774,457	2,032,314	2,000,000	2,000,000
Income Tax	325,745	325,202	357,598	386,666	365,000	388,070
Other Taxes	91,523	187,960	201,897	188,882	195,052	185,492
Motor Fuel Tax	123,840	116,926	112,632	116,105	149,300	100,000
Intergovernmental	1,573,924	1,010,810	538,702	9,772	148,646	-
License & Permits	214,452	315,392	242,940	320,041	378,164	235,000
Charges for Service	805,290	976,131	876,678	164,499	180,141	113,000
Fines & Forfeitures	253,178	234,901	282,857	85,601	80,450	157,250
Interest Income	3,618	11,088	9,303	2,282	3,950	2,650
Miscellaneous	143,072	772,732	90,149	341,033	92,584	33,049
Transfers In	-	37,791	-	-	-	-
Debt Refinancing	2,025,000	-	-	-	-	-
<b>Total Revenues</b>	<b>7,654,374</b>	<b>6,201,829</b>	<b>5,496,175</b>	<b>4,685,046</b>	<b>4,651,556</b>	<b>4,300,150</b>
<b>By Fund</b>						
General	6,446,955	4,056,807	3,825,717	4,261,014	4,201,799	3,900,000
MFT	124,093	117,051	112,865	116,153	149,340	100,000
Capital Projects	109,117	223,298	530,361	7,698	240	-
SSA Fund	299,920	300,349	300,178	300,182	300,178	300,150
Sewer Fund	674,289	1,504,324	727,053	-	-	-
<b>Total Revenues</b>	<b>7,654,374</b>	<b>6,201,829</b>	<b>5,496,175</b>	<b>4,685,046</b>	<b>4,651,556</b>	<b>4,300,150</b>

Table 3- Village Wide Revenue Receipts

### 3. Village Wide Expenses

Village wide expenses by type and the percentage of each are shown in Figure 3. The extent of change over time by type of expense and for individual funds are included in Table 4 (page 11).

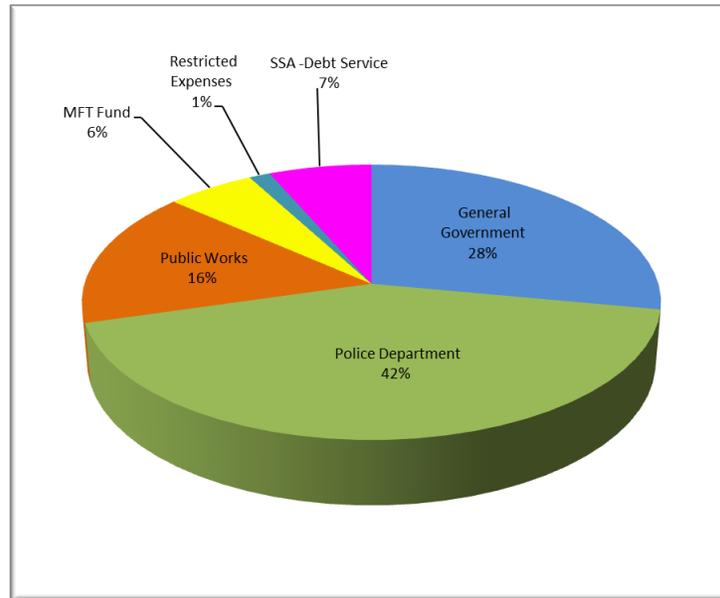


Figure 3  
Village Wide Expenses

An increase in general governmental expenses for two major projects is shown in Table 4 (page 11). The first project is to digitalize residential and commercial property files and the second involves maintenance of Village Hall including tuck pointing, roof repair, attic insulation, ceiling tiles, and carpeting.

The other fund in which expenses increased is public works. Starting in FY 2014-15 and continuing in FY 2015-16 more road repairs, repaving and culvert work were programmed for completion to address problems before more expensive infrastructure replacements are required.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget
<b>By Expense Type</b>						
General Government	552,311	760,017	805,187	838,874	1,075,389	1,079,697
Police Department	2,848,180	2,495,508	1,922,266	1,729,763	1,793,039	1,948,397
Public Works	540,337	485,893	1,080,068	649,102	1,025,625	960,000
Sewer Maintenance	521,801	599,618	647,564	-	-	-
Depreciation	94,679	102,495	110,714	-	-	-
Debt Service	1,822,101	474,584	449,046	452,327	449,976	452,146
Transfers Out	610,635	37,791	-	-	-	-
		-	-	-		
Total Expenses	6,990,044	4,955,906	5,014,845	3,670,066	4,344,029	4,440,241
<b>By Fund</b>						
General	5,812,804	3,703,239	3,286,691	3,372,145	4,000,000	3,900,000
MFT	165,000	-	150,000	-	53,209	250,000
Capital Projects	108,640	259,814	529,336	7,000	-	-
Sewer Fund	616,480	702,113	758,278	-	-	-
SSA Fund	287,120	290,740	290,540	290,920	290,820	290,240
Total Expenses	6,990,044	4,955,906	5,014,845	3,670,065	4,344,029	4,440,240

Table 4  
Village Wide Expenses

A. Village Revenues and Expenses: General Fund

Village revenue fluctuated in recent years resulting in significant budgeting challenges. In addition to a general economic recession that bottomed out in FY 2009-10, revenues declined in FY 2012-13 when a contract to provide police services to the Village of Deer Park ended.

Revenue declines in FY 2012-13 were offset by a one-half percent increase in the sales tax rate approved by voters. As shown in Figure 4 (page 12), revenue receipts are now higher than they were before the rate increase, but revenue amounts in FY 2014-15 are not much different than revenues received in FY 2013-14. Revenue amounts seemed to have plateaued and a slight decrease is projected in FY 2015-16. The decrease is due to continuing flat sales tax receipts which are the Village's largest source of revenue, a loss of revenue from the sewer system that was transferred to Lake County, and fewer new home building permits are expected to be issued in FY 2015-16. See Figure 4 (page 12).

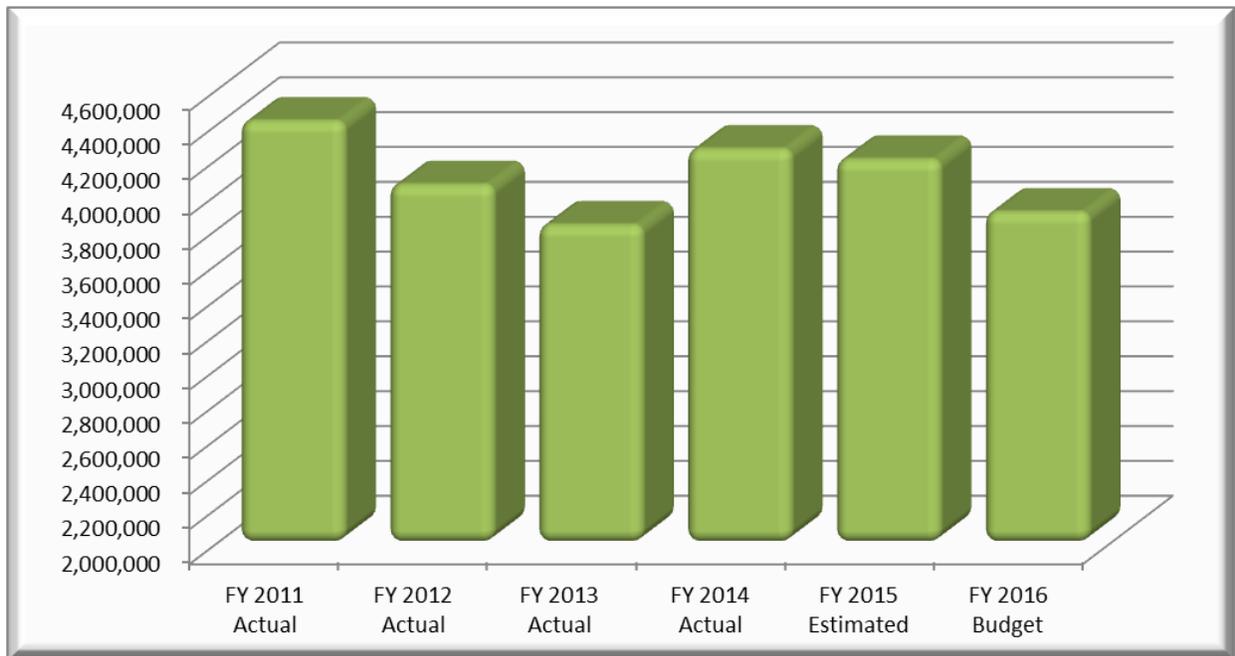


Figure 4 - Revenues

The Village responded to fluctuations in revenues by making extensive cuts in expenditures when revenues were in decline and not increasing spending during periods of revenue recovery. See Figure 5.

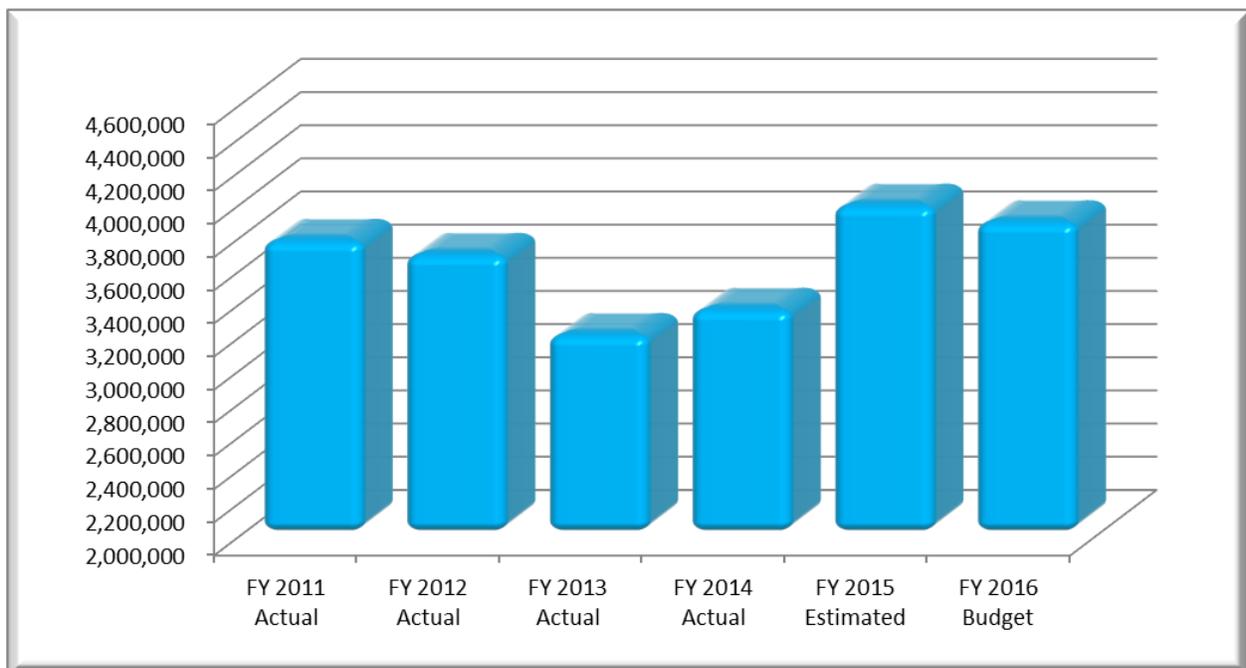


Figure 5 - Expenses

By closely monitoring revenues, adjustments were able to be made regarding expenses. As shown in Figure 6 (below), the adjustments kept actual expenses below revenues during FY 2011-2014. The result has been a steady growth in reserves. The Budget for FY 2015-16 is balanced as indicated by the convergence of the curves for revenues and expenses.

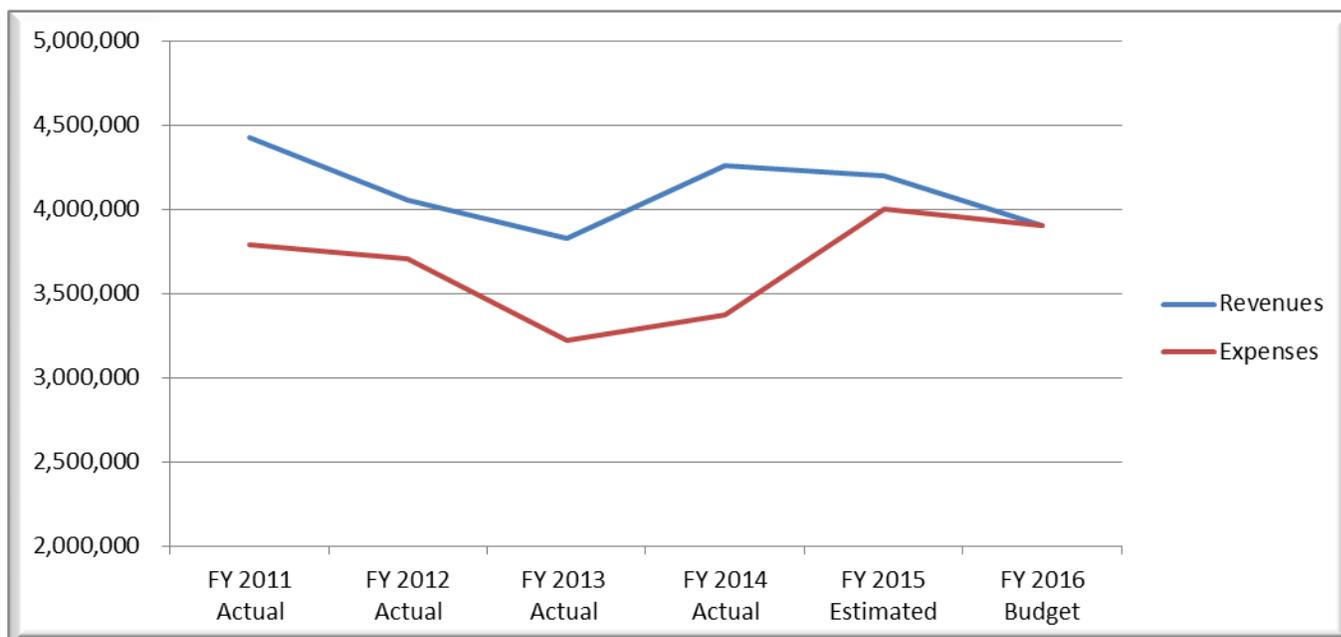


FIGURE 6  
Revenue and Expense Curves

Pressure to increase expenditures from the General Fund continues to grow due to road maintenance needs, rising health insurance premiums, the imposition of unfunded mandates by state government and escalating police pension funding obligations.

Kildeer residents voted to establish a police pension fund in 2007. Presently there are seven active duty officers who each contribute 9.91% of their salary to the police pension fund. An actuarial valuation is prepared annually and the amount that the Village contributes to the pension fund is determined from that report. Eleven officers now draw benefits from the pension fund and two applications for benefits are pending. The police pension fund, as a result, is only 45% funded.

The Village’s annual contributions to the police pension fund are shown in Figure 7 (page 14). In FY 2012-13 there was a spike in the annual contribution amount needed to meet the future obligations of the fund. Since then there has been a leveling off in the Village’s annual contribution. In FY 2014-15 the Village made a \$50,000 contribution in addition to the

actuarially determined amount in order to advance the Village Board’s goal of fully funding the police pension fund.

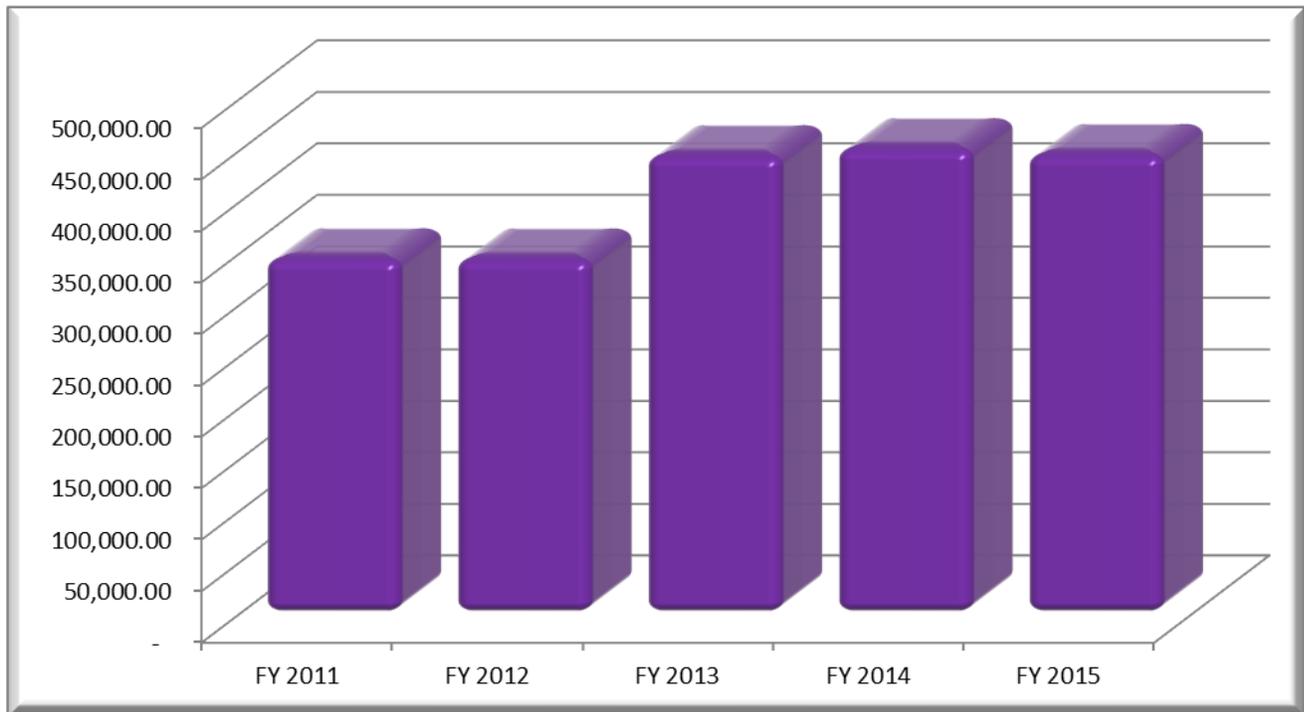


Figure 7  
Annual Contributions to the Police Pension Fund

B. Fund Balances and Reserves

A fund balance is not the same as cash on hand (“reserves”) because fund balances include money owed to the Village but not yet received (“accounts receivable”). Often there are significant delays between the time an obligation to pay the Village is created (“accrued”) and the time the receivable is paid. The General Fund, for example, has an average difference of about \$400,000 between its fund balance and cash on hand because payments from the State of Illinois are usually in arrears. Ending Fund Balances provide an indication of the financial position of the Village and approximates the amount of money the Village holds in “reserve.”

During the period between 2010 and 2012 when revenues and expenses were falling, the Board and the Chief Village Officer were able to put the Village in a better financial position by growing the reserves. In FY 2014-15 reserve growth is expected to level off in response to pressure exerted by growing expenses and the Village Board’s focus on increasing contributions to the police pension fund. See Figure 8 (page 15).

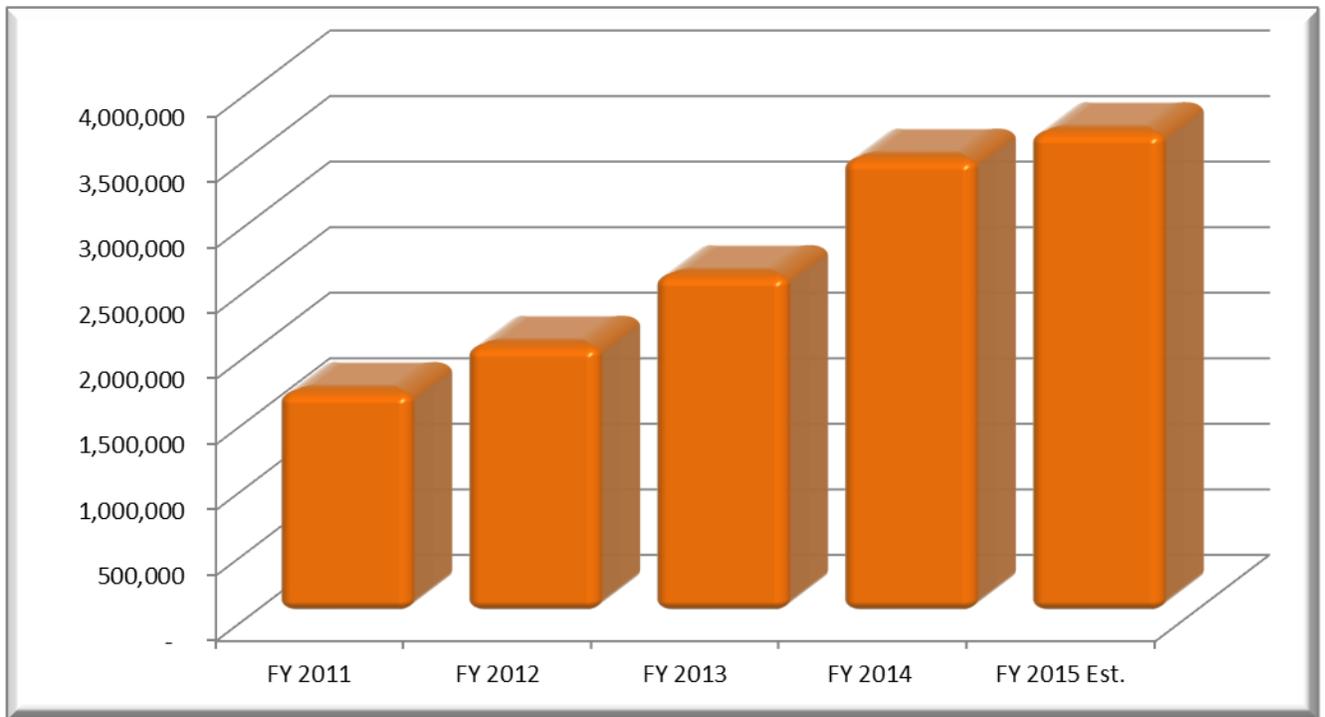


Figure 8  
Village Reserves

C. Opportunities for FY 2015-16

Continued careful management of the Village's finances is needed to keep revenues equal to or greater than expenses, especially in the areas of police pension funding and road maintenance. 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 cooperative road salt purchasing opportunities;
- Continue preventative maintenance program for roads to minimize unanticipated repairs;
- Expand efforts to retain retail businesses and attract new ones;

- Increase contributions to the police pension fund; and
- Follow Government Financing Officers Association criteria for budgeting.

D. Long Term Concerns

The following long term concerns impacting future budgets require attention:

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.

Lake County is preparing to widen Quentin Road north of White Pine Road to Rt. 22. A bike path on the east side of that project will be in Kildeer and the Village's portion of the cost of that improvement is estimated to be between \$12,000 and \$56,000 depending on the availability of grant funding for the total project. Construction is scheduled to start in 2019 and this expense must be incorporated into a future Village budget.

Within the next five years it is anticipated that improvements to Route 22 east of Quentin Road will be started by the Illinois Dept. of Transportation. Part of that project includes a sidewalk/bike path that can connect to Egret's Marsh and Herron's Creek Forest Preserve. The Village's cost of its 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 connect 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 of the Board Members for their input during the preparation of the Budget. Finance Director Annette Zborowski deserves special recognition for her expertise and for devoting so much time and effort to this project so that the final product is accurate and relatively easy to understand. Chief Steve Balinski's insightful input insured that Kildeer residents will receive the best possible police protection.

Respectfully submitted,



## **Village of Kildeer FY 2015-2016 Budget**

### **Budget Process**

The Budget is the vehicle for implementing the financial and operational plans of the Village. The Budget is created through a collaborative process that involves Village staff, elected officials and the public. The Budget is a reflection of the goals and policies that the Village wants to accomplish. Once established, the Budget serves as the guide to facilitate decisions made throughout the fiscal year regarding implementation of the financial and operational plans.

The budget process begins in November when the Finance Director meets with other staff to project fund balances for the remainder of the fiscal year. Budget requests for the next fiscal year are submitted for consideration at this time.

In December the Chief Village Officer and the Finance Director estimate the funds needed for the next fiscal year. This estimate is determined by comparing the projected fund balances to the budget requests and the anticipated revenues from sales and property taxes, the major sources of Village revenue. It is necessary to estimate the funding needed for the next fiscal year in December because that is the month in which the property tax levy is established.

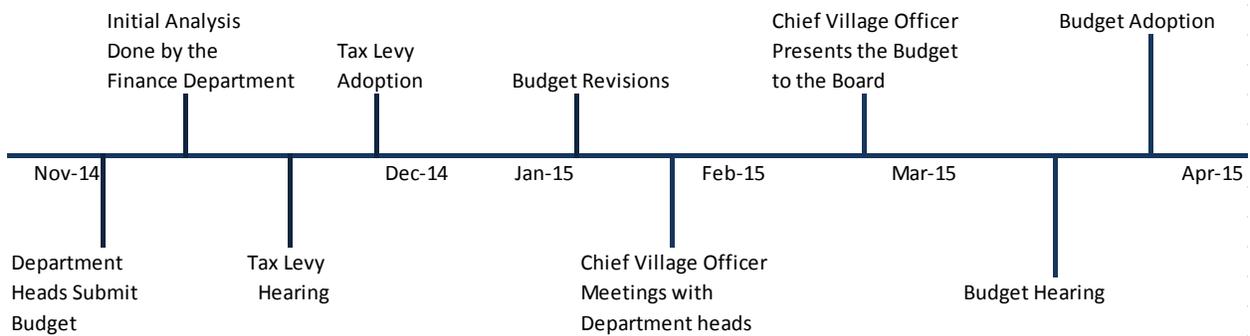
The property tax levy takes place in December pursuant to state law and it represents the amount of money the Village seeks to receive from the property taxes on real estate within the Village. State law requires that the Village publish a notice in the newspaper, at Village Hall and on the Village website that there will be a Truth and Taxation Hearing where the public is afforded an opportunity to comment on the proposed levy. Following the Truth in Taxation Hearing the Village Board can approve the levy which is sent to Lake County for collection.

The next step in the budget process occurs in January and February when Village staff review and refine the budget requests with the latest information about expected revenues in the next fiscal year. From those meetings a tentative Budget is prepared by the Chief Village Officer for presentation to the Village Board.

Following discussion with the Village Board the tentative Budget is further refined and a recommended budget is prepared for possible adoption at the Village Board meeting in April. A final budget must be approved by May 1<sup>st</sup>.

# Village of Kildeer FY 2015-2016 Budget

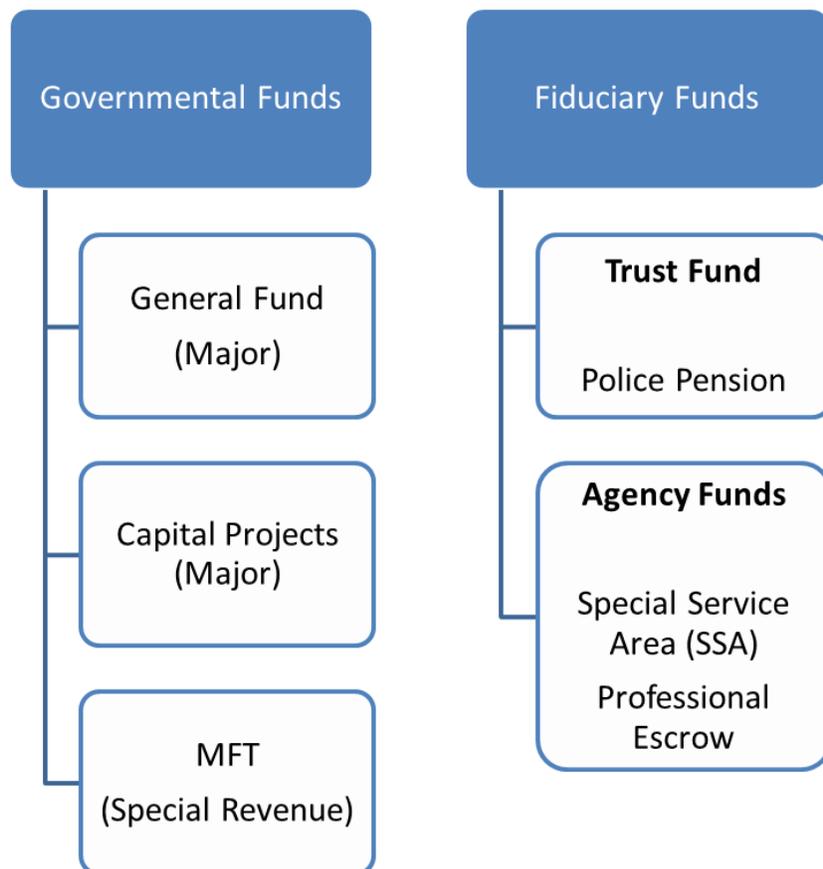
## Calendar



# Village of Kildeer FY 2015-2016 Budget

## Fund Structure-All Funds

In accordance with the practices of Government Finance Officers Association (“GFOA”) the Village of Kildeer accounts for all funds based on generally accepted accounting principles. The funds are divided into two categories: governmental and fiduciary. Within the governmental category there are three individual funds: General Fund, the Motor Fuel Tax Fund and the Capital Projects Fund. The modified accrual basis of accounting is applied to the Governmental Funds which means revenues are recognized when they are “measurable and available” and expenses are recorded when the liability is incurred. A full accrual basis of accounting is applied to the Village’s Fiduciary Funds which means that the revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.



Descriptions of the funds within the Governmental and Fiduciary categories are as follows:

### Description of Current Village Funds

Type	Fund Name	Description
Governmental	General Fund	The Village`s chief operating fund. Accounts for all financial resources except those required to be accounted for in another fund.
Governmental Special Revenue	Motor Fuel Tax	Accounts for the State shared gasoline taxes. State law requires the MFT to be used only for the Village street programs.
Governmental	Capital Projects	Accounts for the acquisition or construction of major capital facilities.
Fiduciary	Escrow	Accounts for completion bond posted by developers.
Fiduciary	SSA Fund	Accounts for the collection of real estate taxes and payments of long term debt in a special service area.
Fiduciary	Police Pension	Accounts for the accumulation of resources to be used for the retirement annuity payments to sworn police officers.

# BUDGET SUMMARY

- All Funds Summary
- Changes in Fund Balance-Governmental Funds
- Changes in Fund Balance-Fiduciary Funds
- Revenue Assumptions
- Revenues by Source - All Funds
- Expenditures by Source – All Funds

## Village of Kildeer FY 2015-2016 Budget

### All Funds Summary

The All Funds summary provides for a comparison of the FY 2016 budget with the actual figures from FYs 2012-13 and 2013-14, budgeted amounts from FY 2014-15, and the FY 2014-15 estimated figures. The percentage change measures the difference between the budgeted amounts in FY 2014-15 and FY 2015-16.

FUND	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Est.	FY 2016 Budget	% Change 2015 v. 2016
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#### Governmental Funds

##### GENERAL

Beginning Fund Balance	2,066,220	2,605,245	3,494,114	3,494,114	3,695,913	6%
Revenues	3,825,717	4,261,014	4,000,000	4,201,799	3,900,000	-3%
Expenses	3,286,691	3,372,145	4,000,000	4,000,000	3,900,000	-3%
Difference	539,025	888,869	-	201,799	-	
Ending Fund Balance	2,605,245	3,494,114	3,494,114	3,695,913	3,695,913	6%

##### MFT

Beginning Fund Balance	253,958	216,823	332,976	332,976	429,107	29%
Revenues	112,865	116,153	100,000	149,340	100,000	0%
Expenses	150,000	-	200,000	53,209	250,000	25%
Difference	(37,135)	116,153	(100,000)	96,131	(150,000)	
Ending Fund Balance	216,823	332,976	232,976	429,107	279,107	20%

##### CAPITAL PROJECTS

Beginning Fund Balance	1,105,233	1,106,258	1,106,956	1,106,956	1,107,196	0.02%
Revenues	530,361	7,698	-	240	-	0%
Expenses	529,336	7,000	-	-	-	0%
Difference	1,025	698	-	240	-	
Ending Fund Balance	1,106,258	1,106,956	1,106,956	1,107,196	1,107,196	0.02%

## Village of Kildeer FY 2015-2016 Budget

### All Funds Summary

FUND	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Est.	FY 2016 Budget	% Change 2015 v. 2016
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#### Fiduciary Funds

##### SSA FUND

Beginning Balance- Assets	1,048,961	1,058,599	1,067,861	1,067,861	1,077,218	1%
Revenues	300,178	300,182	300,000	300,178	300,150	0%
Expenses	290,540	290,920	290,820	290,820	290,240	0%
Difference	9,638	9,262	9,180	9,358	9,910	
Ending Balance - Assets	1,058,599	1,067,861	1,077,041	1,077,218	1,087,128	1%

##### Professional Escrow

Beginning Balance- Assets	52,303	58,410	175,223	175,223	176,573	1%
Revenues	120,668	188,452	-	198,501	-	0%
Expenses	114,561	71,639	-	197,150	-	0%
Difference	6,107	116,813	-	1,350	-	
Ending Balance - Assets	58,410	175,223	175,223	176,573	176,573	1%

## Village of Kildeer FY 2015-2016 Budget

### Changes in Fund Balance- Governmental Funds: General Fund

The changes in fund balance sheets provide a basis for comparing the current budget with past budgets. The information on the changes in fund balance sheet is more detailed than what was presented in the All Funds Summary.

	General Fund		
	2014 Actual	2015 Est.	2016 Budget
<b>Revenues and Other Sources</b>			
Taxes	3,345,710	3,318,314	3,359,201
Intergovernmental	2,772	101,350	-
Licenses & Permits	320,041	378,164	235,000
Charges for Service	164,499	180,141	113,000
Fines & Forfeitures	85,601	80,450	157,250
Interest Income	1,357	3,500	2,500
Miscellaneous	341,033	244,730	33,049
<b>Total Revenues</b>	<b><u>4,261,014</u></b>	<b><u>4,201,799</u></b>	<b><u>3,900,000</u></b>
<b>Expenditures and Other Uses</b>			
General Government	838,875	1,075,389	1,079,697
Police Department	1,729,763	1,793,039	1,948,397
Public Works	642,102	972,416	710,000
Debt Service	161,406	159,156	161,906
<b>Total Expenditures</b>	<b><u>3,372,145</u></b>	<b><u>4,000,000</u></b>	<b><u>3,900,000</u></b>
<b>Beginning Fund Balance</b>	2,605,245	3,494,114	3,695,913
<b>Net Change</b>	888,869	201,799	-
<b>Ending Fund Balance</b>	3,494,114	3,695,913	3,695,913

## Village of Kildeer FY 2015-2016 Budget

### Changes in Fund Balance- Governmental Funds: MFT and Capital Projects

The changes in fund balance sheets provide a basis for comparing the current budget with past budgets. The information on the changes in fund balance sheet is more detailed than what was presented in the All Funds Summary.

	Motor Fuel Tax Fund			Capital Projects Fund		
	2014 Actual	2015 Est.	2016 Budget	2014 Actual	2015 Est.	2016 Budget
<b>Revenues and Other Sources</b>						
Taxes	116,105	149,300	100,000	-	-	-
Intergovernmental			-		-	-
Licenses & Permits		-	-	-	-	-
Charges for Service		-	-	-	-	-
Fines & Forfeitures		-	-	-	-	-
Interest Income	48	40	-	698	240	-
Miscellaneous		-	-	7,000	-	-
<b>Total Revenues</b>	<b>116,153</b>	<b>149,340</b>	<b>100,000</b>	<b>7,698</b>	<b>240</b>	<b>-</b>
<b>Expenditures and Other Uses</b>						
General Government		-	-		-	-
Police Department	-	-	-	-	-	-
Public Works	-	53,209	250,000	7,000	-	-
Debt Service		-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>53,209</b>	<b>250,000</b>	<b>7,000</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	216,823	332,976	429,107	1,106,258	1,106,956	1,107,196
<b>Net Change</b>	116,153	96,131	(150,000)	698	240	-
<b>Ending Fund Balance</b>	332,976	429,107	279,107	1,106,956	1,107,196	1,107,196

## Village of Kildeer FY 2015-2016 Budget

### Changes in Fund Balance - Fiduciary Funds: SSA and Escrow

	SSA Fund			Escrow		
	2014 Actual	2015 Est.	2016 Budget	2014 Actual	2015 Est.	2016 Budget
<b>Revenues and Other Sources</b>						
Taxes	300,002	300,008	300,000			
Intergovernmental						
Licenses & Permits				188,452	198,501	-
Charges for Service						
Fines & Forfeitures						
Interest Income	180	170	150			
Miscellaneous						
<b>Total Revenues</b>	<b>300,182</b>	<b>300,178</b>	<b>300,150</b>	<b>188,452</b>	<b>198,501</b>	<b>-</b>
<b>Expenditures and Other Uses</b>						
General Government				71,639	197,150	-
Police Department						
Public Works						
Debt Service	290,920	290,820	290,240			
<b>Total Expenditures</b>	<b>290,920</b>	<b>290,820</b>	<b>290,240</b>	<b>71,639</b>	<b>197,150</b>	<b>-</b>
<b>Beginning Balance - Assets</b>	1,058,599	1,067,861	1,077,218	58,410	175,223	176,573
<b>Net Change</b>	9,262	9,358	9,910	116,813	1,350	-
<b>Ending Balance - Assets</b>	1,067,861	1,077,218	1,087,128	175,223	176,573	176,573

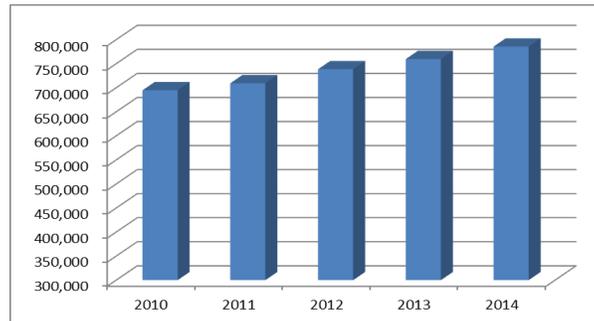
## Village of Kildeer FY 2015-2016 Budget

Fiscally conservative assumptions are incorporated into the revenue projections to comply with the Board’s philosophy of not spending money the Village does not have and to minimize the possibility of a shortfall.

### Revenue Assumptions

#### General Fund: Real Estate Tax

The Village of Kildeer anticipates receiving real estate tax revenue of \$785,638 in FY 2015-16. The revenue that the Village receives from real estate taxes represents about 18% of the revenue needed to operate the Village.



Tax Levy Receipts

The amount of real estate tax revenue for the Village’s portion of a resident’s tax bill is a function of the total value of property in the Village (equalized assessed value or “EAV”) and the tax rate. The tax rate is determined by the tax levy, which is the amount of money the Village estimates that it will need to raise from real estate taxes, multiplied by the EAV.

The amount of revenue that can be raised from the real estate tax levy each year is limited by state law. Any percentage increase over the previous year’s levy amount must be equal to or less than either the Consumer Price Index (“CPI”) or 105% of the previous year’s levy, whichever amount is less. The CPI for 2015 is 0.8%.

The EAV changes annually due to variations in fair market value of real estate and changes to existing property. The nature and kind of changes in the Village, such as renovations and new construction are tracked using the building permit process. Building permit information from the Village is provided to the Elia Township Assessor who assigns values to property. The 2015 EAV for Kildeer is \$275,431,568.

Relative to other sources of revenue, real estate taxes are considered to be reliable, stable and less subject to variation because rate adjustments are made by the Township Assessor when changes to assessed value occur (up or down) to insure that the amounts levied by taxing bodies are collected. Annual changes in EAV, tax rate and real estate sales tax are shown below.

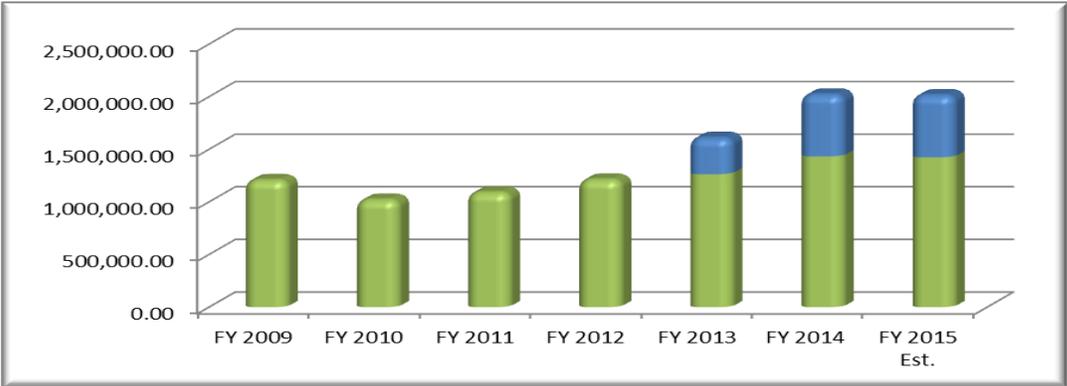
Year	Amount	Tax Rate	EAV
2010	694,822	0.2160	321,676,990
2011	709,300	0.2340	303,119,519
2012	738,518	0.2640	279,741,780
2013	759,691	0.2820	269,394,063
2014	785,638	0.2852	275,431,568

**General Fund: Sales Tax**

The Village of Kildeer anticipates receiving sales tax revenue of \$2,000,000 in FY 2015-16. The revenue that the Village receives from real estate taxes represents 47% of the revenue needed to operate the Village.

Illinois municipalities receive sales taxes based on 1% of all sales collected in the community. In order for sales tax revenue to grow, more sales are necessary or the tax rate increased. In 2012 residents approved a 0.50% non-home rule sales tax increase which raised the overall tax rate to 7.5% from which the Village now receives 1.5%.

In 2010 sales tax revenue decreased, the chief source of income for the Village. Fortunately, sales tax receipts increased each year after 2010 (the Village’s 1% portion of the sales tax is shown in green and the 0.5% portion is shown in blue).



The conservative revenue assumption applied to the FY 2015-16 budget is that sales tax revenues will be slightly reduced from the previous year. This projection is based on monthly retail sales volumes that have shown monthly sales tax receipts from February-March to be at or slightly below receipts from the same period last year.

#### **General Fund: State Income Tax and MFT**

The State of Illinois distributes income tax and gas tax collected from residents and distributes a portion of those amounts to municipalities on per capita basis. The Village's portion of the state collected income tax is known as the Local Government Distributive Fund ("LGDF") and the gas tax revenue is known as Motor Fuel Tax ("MFT").

The Village of Kildeer anticipates receiving LGDF revenue of \$388,070 in FY 2015-16 which represents 9% of the revenue needed to operate the Village. MFT funds represent 2% or \$100,000 in FY 2015-16.

The Governor of Illinois recently proposed various strategies for increasing state revenues by reducing or eliminating payments to local governments, including municipalities. One of the funds specifically targeted was a 50% reduction in LGDF. In the event that LGDF or MFT revenues from the state are reduced, certain expenses will be delayed or eliminated altogether in response to a loss of revenue in order to keep the budget in balance.

#### **General Fund: Licenses, Fees and Permits**

This category of revenue accounts for \$235,000 or 6% of the FY 2015-16 budget. Building permits represent the largest source of revenue in this category.

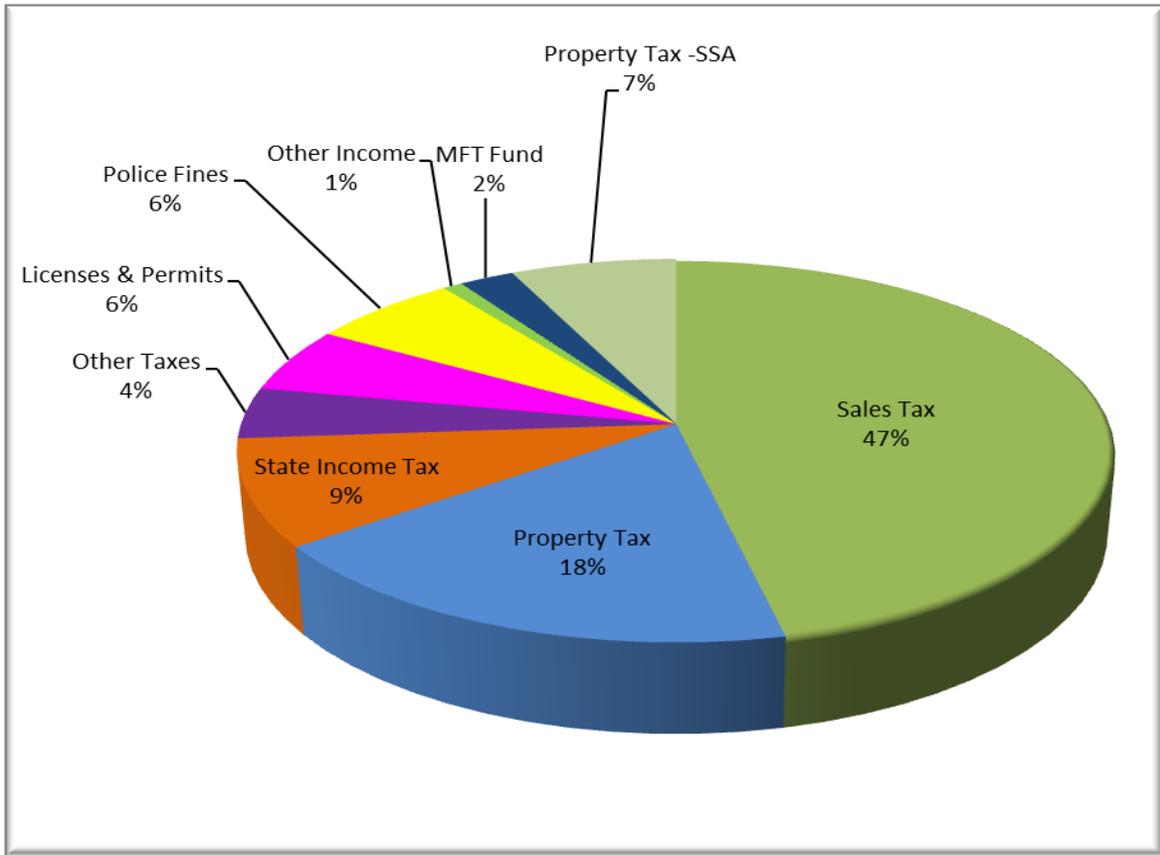
A decrease in revenue in this category from last year is forecast because the number of building permits expected in FY 2015-16 will be significantly less than the previous year. In FY 2014-15 over 200 new roof permits were issued following a hail storm and over 30 new single family homes in a new subdivision were built. It is hoped that the hailstorm in the Village will not be repeated and the opening of a new residential subdivision is not expected until the next fiscal year.

#### **Others Funds:**

Little fluctuations in revenues are anticipated in the remaining funds.

## Village of Kildeer FY 2015-2016 Budget

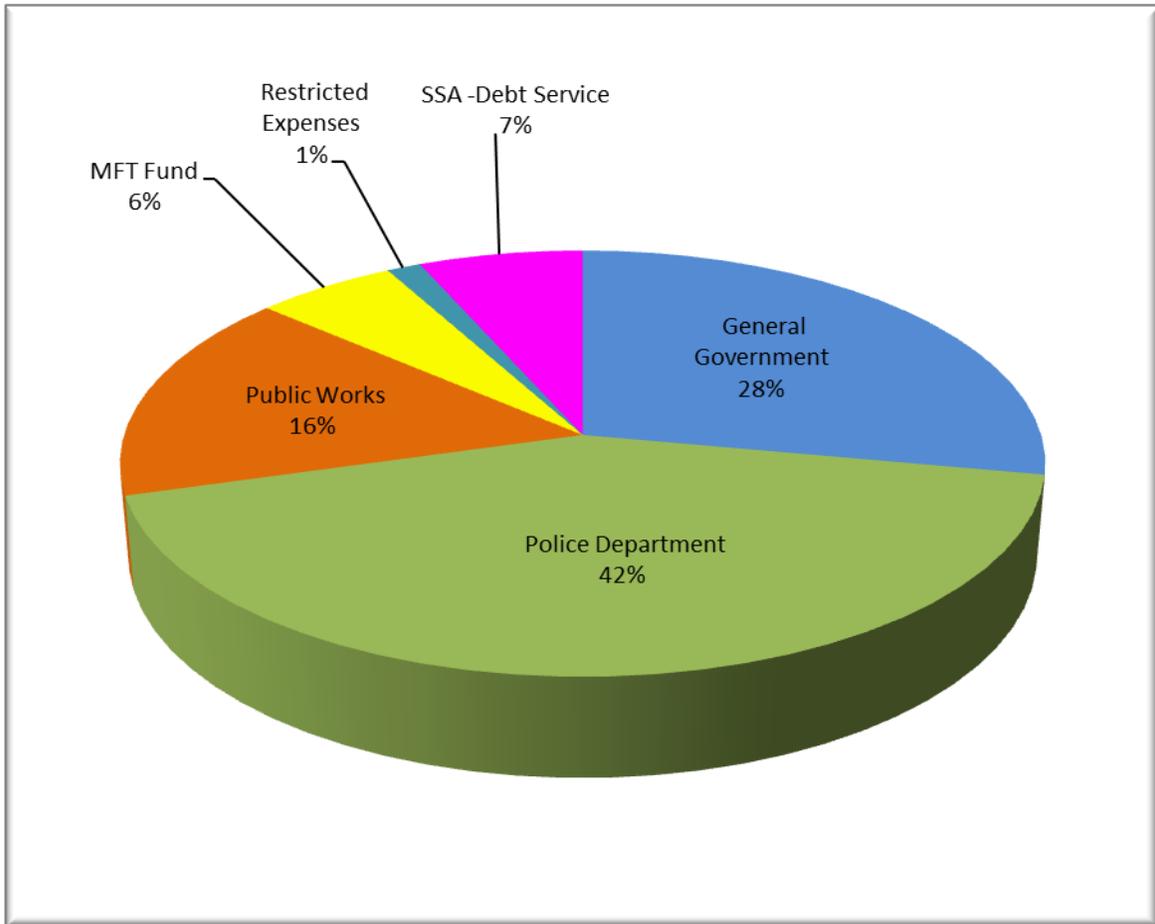
### Revenues by Source-All Funds



<u>Source</u>	<u>Amount</u>
Sales Tax	2,000,000
Property Tax	785,638
State Income Tax	388,070
Other Taxes	185,492
Licenses & Permits	235,000
Police Fines	270,250
Other Income	35,549
MFT Fund	100,000
Property Tax -SSA	300,150
<b>Total</b>	<b>4,300,150</b>

## Village of Kildeer FY 2015-2016 Budget

### Expenditure by Source – All Funds

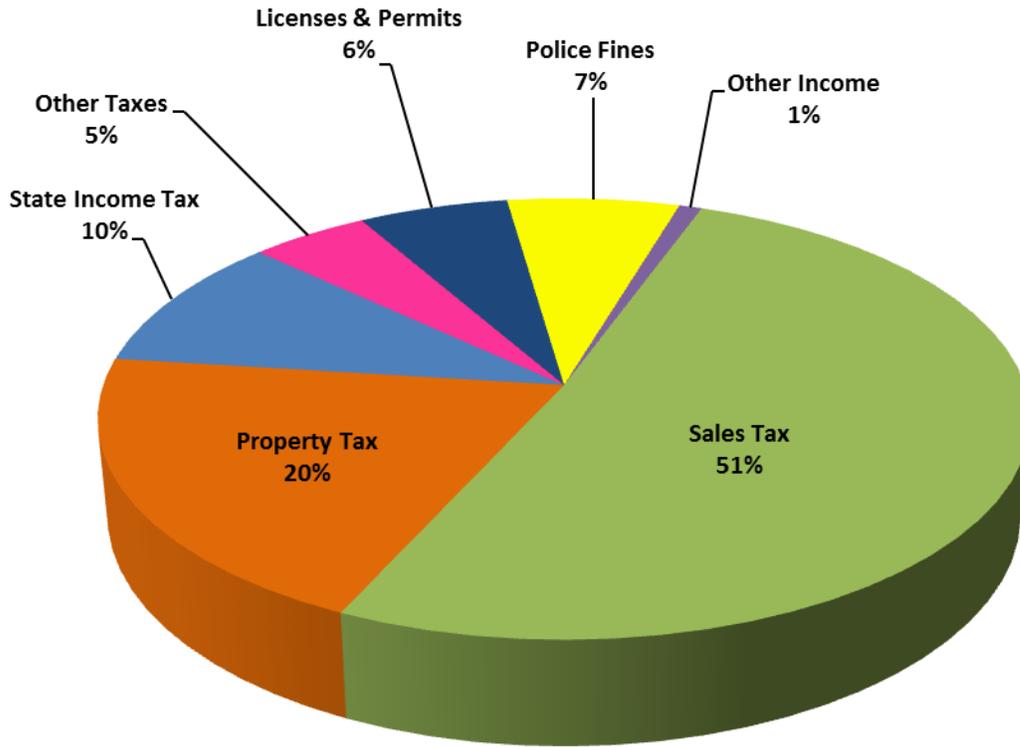


<u>Department</u>	<u>Amount</u>
General Government	1,241,603
Police Department	1,888,397
Public Works	710,000
MFT Fund	250,000
Restricted Expenses	60,000
SSA -Debt Service	290,240
<b>Total</b>	<b>4,440,240</b>

# BUDGET DETAIL

- General Fund
- MFT
- Capital Projects
- SSA Fund

**Village of Kildeer**  
**FY 2015-2016 Budget**  
**Budget Detail: General Fund - Revenues**



Revenues	Amount	%
Sales Tax	2,000,000	51%
Property Tax	785,638	20%
State Income Tax	388,070	10%
Other Taxes	185,492	5%
Licenses & Permits	235,000	6%
Police Fines	270,250	7%
Other Income	35,549	1%
<b>Total</b>	<b>3,900,000</b>	<b>100%</b>

## Village of Kildeer FY 2015-2016 Budget

### Budget Detail: General Fund - Revenues

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Est.	FY 2016 Budget	CHANGE	%
<b>Taxes</b>							
10103010 Property Tax	708,962	737,848	759,691	758,261	785,638	25,947	3%
10103020 Replacement Tax	1,216	1,355	1,200	1,020	900	(300)	-25%
10103030 Road and Bridge Tax	3,029	4,189	4,041	4,032	3,962	(79)	-2%
10103040 Sales Tax	1,774,457	2,032,314	1,950,000	2,000,000	2,000,000	50,000	3%
10103050 State Income Tax	357,598	386,666	340,000	365,000	388,070	48,070	14%
10103060 State Use Tax	63,678	69,617	62,122	70,000	70,630	8,508	14%
10103070 Telecommunications Tax	133,974	113,721	111,600	120,000	110,000	(1,600)	-1%
<b>Total Taxes</b>	<b>3,042,914</b>	<b>3,345,710</b>	<b>3,228,654</b>	<b>3,318,314</b>	<b>3,359,201</b>	<b>130,547</b>	
<b>2015 vs. 2016 Budget</b>							<b>4%</b>
<b>Licenses &amp; Permits</b>							
10103100 Licenses and Fees	80,555	69,694	70,000	78,164	75,000	5,000	7%
10103210 Building Permits	162,385	250,347	300,000	300,000	160,000	(140,000)	-47%
<b>Total Licenses &amp; Permits</b>	<b>242,940</b>	<b>320,041</b>	<b>370,000</b>	<b>378,164</b>	<b>235,000</b>	<b>(135,000)</b>	
<b>2015 vs. 2016 Budget</b>							<b>-36%</b>
<b>Charges for Services</b>							
10103440 Sewer Administration	53,140	53,140	-	61,141	-	-	0%
10103420 Impoundment Fees	14,500	12,000	10,000	19,000	15,000	5,000	50%
10103425 Impoundment Fees - DUI	-	11,000	12,000	10,000	13,000	1,000	8%
10103105 Franchise Fees	86,755	88,359	80,000	90,000	85,000	5,000	6%
<b>Total Charges for Services</b>	<b>154,395</b>	<b>164,499</b>	<b>102,000</b>	<b>180,141</b>	<b>113,000</b>	<b>11,000</b>	
<b>2015 vs. 2016 Budget</b>							<b>11%</b>
<b>Fines &amp; Forfeits</b>							
10103600 Restricted Drug Seizure	100	-	-	-	-	-	0%
10103630 Police Fines	71,899	52,365	50,000	40,000	40,000	(10,000)	-20%
10103640 Code Violations	9,190	8,963	5,000	19,000	10,000	5,000	100%
10103650 Restricted DUI	2,450	3,276	2,500	2,000	2,000	(500)	-20%
10103670 Red Light Enforcement	185,580	12,293	100,000	14,000	100,000	-	0%
10103680 Restricted Traffic Rebate	13,637	6,762	7,000	5,000	5,000	(2,000)	-29%
10103686 Restricted E-Citation	-	1,942	250	250	250	-	0%
10103687 Restricted CERT	-	-	200	200	-	-	0%
<b>Total Fines &amp; Forfeits</b>	<b>282,856</b>	<b>85,601</b>	<b>164,750</b>	<b>80,450</b>	<b>157,250</b>	<b>(7,500)</b>	
<b>2015 vs. 2016 Budget</b>							<b>-5%</b>
<b>Other Income</b>							
10103340 Books and Copies	798	921	500	1,084	1,000	500	100%
10103660 Police Equipment Resale	-	37,610	-	5,000	-	-	0%
10103675 Hireback Income	-	1,050	-	3,000	-	-	0%
10103690 Grants	9,366	2,772	101,350	148,646	-	(101,350)	-100%
10103720 Interest Income	3,096	1,357	2,500	3,500	2,500	-	0%
10103950 Expired Completion Bond	34,000	6,000	-	10,500	-	-	0%
10103960 Refunds & Reimburs.	50,399	70,268	27,000	65,000	30,000	3,000	11%
10103990 Misc Income	4,953	3,296	3,246	8,000	2,049	(1,197)	-37%
10103995 Lawsuit Settlement	-	221,888	-	-	-	-	0%
<b>Total Other Income</b>	<b>102,612</b>	<b>345,162</b>	<b>134,596</b>	<b>244,730</b>	<b>35,549</b>	<b>(99,047)</b>	
<b>2015 vs. 2016 Budget</b>							<b>-74%</b>
<b>Total Revenues</b>	<b>3,825,717</b>	<b>4,261,014</b>	<b>4,000,000</b>	<b>4,201,799</b>	<b>3,900,000</b>	<b>(100,000)</b>	
<b>2015 vs. 2016 Budget</b>							<b>-3%</b>

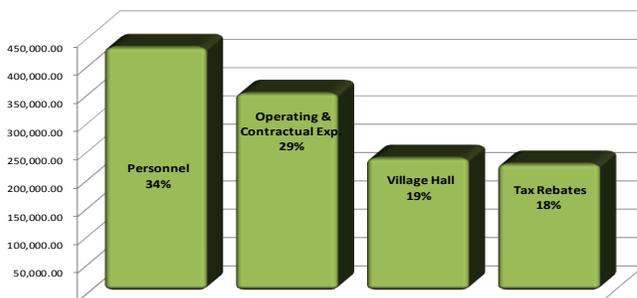
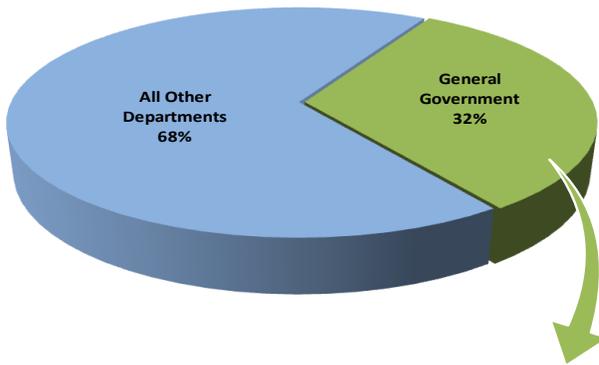
# Village of Kildeer FY 2015-2016 Budget

## Budget Detail: General Fund - Expenses

### General Government Department

General Government	Amount	%
Personnel	431,224	35%
Operating & Contractual Exp.	349,937	28%
Village Hall	235,442	19%
Tax Rebates	225,000	18%
<b>Total</b>	<b>1,241,603</b>	<b>100%</b>

Personnel Summary	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
<b>Full Time</b>				
Chief Village Officer	1	1	1	1
Finance Director	1	1	1	1
Director of Building Permits	0	1	1	1
<b>Part Time</b>				
Administrative Assistant	1	0	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



### General Government

The General Government functions include the administration of the Village affairs conducted by the Chief Village Officer, who provides leadership, management, and oversight of all Village departments. The Chief Village Officer executes policy set by the Village Board and oversees day to day operations.

The Finance Director provides the Village with financial and analytical support as well as accounting for all financial transactions.

The Building Department provides a variety of safety and inspections services.

The General Government Department also includes the maintenance of the Village Hall and payments for sales tax incentives granted for the development of facilities that provide significant value to the

## Village of Kildeer FY 2015-2016 Budget

### Budget Detail: General Fund - Expenses

#### General Government Department

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Est.	FY 2016 Budget	CHANGE	%
<b>Salaries</b>							
10104010 Salaries	189,493	256,927	279,468	289,825	297,428	17,960	6%
10104050 Part Time Salaries	26,841	17,082	-	-	-	-	0%
10104520 Collector Stipends	2,100	1,800	1,200	1,200	1,200	-	0%
10104160 Longevity	-	-	1,568	2,266	2,409	841	54%
<b>Total Salaries</b>	<b>218,434</b>	<b>275,809</b>	<b>282,236</b>	<b>293,291</b>	<b>301,037</b>	<b>18,801</b>	
<b>2015 vs. 2016 Budget</b>						<b>7%</b>	
<b>Benefits</b>							
10104080 Health Benefits	43,224	55,796	67,937	60,724	77,501	9,564	14%
10104090 FICA/Medicare	16,217	17,706	21,591	18,695	23,029	1,438	7%
10104095 Unemployment Insurance	3,239	1,242	1,560	2,236	2,235	675	43%
10104110 Retirement - IMRF	23,265	28,745	29,381	31,363	27,422	(1,959)	-7%
<b>Total Benefits</b>	<b>85,945</b>	<b>103,489</b>	<b>120,469</b>	<b>113,019</b>	<b>130,187</b>	<b>9,718</b>	
<b>2015 vs. 2016 Budget</b>						<b>8%</b>	
<b>Building Department</b>							
10104525 Zoning Administration	-	200	4,500	500	4,500	-	0%
10104550 Building Inspections	68,326	60,444	90,000	120,000	65,000	(25,000)	-28%
10104570 Engineering	15,103	44,746	25,000	45,000	45,000	20,000	80%
10104660 Permit Review	22,776	36,712	45,000	47,384	35,000	(10,000)	-22%
10104680 Planning	1,320	950	3,000	500	3,000	-	0%
<b>Total Building Department</b>	<b>107,526</b>	<b>143,052</b>	<b>167,500</b>	<b>213,384</b>	<b>152,500</b>	<b>(15,000)</b>	
<b>2015 vs. 2016 Budget</b>						<b>-9%</b>	
<b>Operating &amp; Contractual Exp.</b>							
10104170 Training	2,896	1,998	5,720	3,500	5,010	(710)	-12%
10104220 Travel and Lodging	2,853	2,040	3,500	1,500	4,000	500	14%
10104530 Audit	15,950	16,295	17,000	16,640	17,000	-	0%
10104580 Financial Services	5,469	4,583	5,000	5,000	5,000	-	0%
10104590 IT Support	13,318	12,882	15,000	14,000	15,000	-	0%
10104610 Legal	11,608	10,110	30,000	15,000	15,000	(15,000)	-50%
10104710 Other Professional Fees	18,977	5,099	10,000	5,500	10,000	-	0%
10105010 Alarm and Video	440	430	600	360	400	(200)	-33%
10105030 Codification	863	2,151	3,500	3,000	3,500	-	0%
10105040 Copy Services	1,176	1,294	5,000	1,500	1,000	(4,000)	-80%
10105050 Datacom Services	13,436	16,090	15,000	17,000	18,000	3,000	20%
10105070 Dues and Subscriptions	4,839	4,604	8,760	5,500	8,652	(108)	-1%
10105080 Equipment Contracts	3,350	8,889	9,500	9,500	10,600	1,100	12%
10105110 General Insurance	12,123	15,705	17,000	17,058	17,000	-	0%

## Village of Kildeer FY 2015-2016 Budget

### Budget Detail: General Fund - Expenses

#### General Government Department

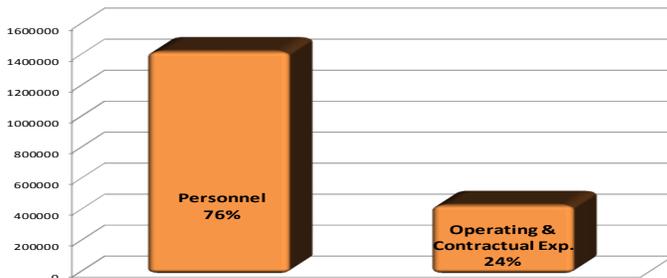
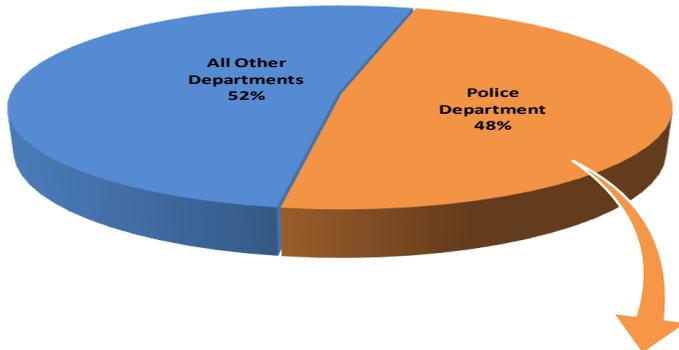
	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Est.	FY 2016 Budget	CHANGE	%
10105210 Misc. Contract Services	10,041	5,239	10,000	10,000	17,000	7,000	70%
10106060 Natural Gas	3,432	7,432	8,500	6,000	8,500	-	0%
10106080 Postage and Shipping	1,197	1,084	1,500	1,200	1,500	-	0%
10106100 Supplies	5,307	4,261	6,000	5,500	7,000	1,000	17%
10106120 Water and Sewer	1,459	1,591	1,500	1,500	600	(900)	-60%
10107020 Community Events	1,639	1,715	3,220	8,131	1,720	(1,500)	-47%
10107130 Newsletter	-	435	10,000	-	10,000	-	0%
10107530 Equipment Maintenance	4,951	1,637	5,000	5,000	5,000	-	0%
10107810 Non-Capital Equipment	8,649	1,245	5,000	10,000	5,000	-	0%
10107820 Capital Equipment	7,208	31,618	10,000	-	8,000	(2,000)	-20%
10108030 Refunds	100	276	500	100	500	-	0%
10109010 Other Expenses	1,220	6,904	3,213	1,500	2,455	(758)	-24%
<b>Total Operating &amp; Contractual Exp.</b>	<b>152,500</b>	<b>165,607</b>	<b>210,013</b>	<b>163,989</b>	<b>197,437</b>	<b>(12,576)</b>	
<b>2015 vs. 2016 Budget</b>							<b>-6%</b>
<b>Village Hall</b>							
10107510 Building Maintenance	23,321	29,876	50,000	61,707	63,535	13,535	27%
10107540 Building/Grounds Maint.	7,009	11,529	10,000	10,000	10,000	-	0%
10108010 Principal Payments	70,000	75,000	75,000	75,000	80,000	5,000	7%
10108020 Interest Payments	88,506	86,406	84,156	84,156	81,906	(2,250)	-3%
<b>Total Village Hall</b>	<b>188,836</b>	<b>202,811</b>	<b>219,156</b>	<b>230,863</b>	<b>235,442</b>	<b>16,285</b>	
<b>2015 vs. 2016 Budget</b>							<b>7%</b>
<b>Tax Rebates</b>							
10107230 Tax Rebates	210,452	109,511	220,000	220,000	225,000	5,000	2%
<b>Total Tax rebates</b>	<b>210,452</b>	<b>109,511</b>	<b>220,000</b>	<b>220,000</b>	<b>225,000</b>	<b>5,000</b>	
<b>2015 vs. 2016 Budget</b>							<b>2%</b>
<b>Total General Government</b>	<b>963,693</b>	<b>1,000,280</b>	<b>1,219,374</b>	<b>1,234,545</b>	<b>1,241,603</b>	<b>22,229</b>	
<b>2015 vs. 2016 Budget</b>							<b>2%</b>

## Village of Kildeer FY 2015-2016 Budget

### Budget Detail: General Fund - Expenses

#### Police Department

Personnel Summary	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
<b>Full Time</b>				
Police Chief	1	1	1	1
Deputy Chief	0	0	0	0
Seargents	2	0	0	0
Police Officers	5	6	6	6
Records Supervisor	1	1	1	1
<b>Part Time</b>				
Police Officers	0	3	5	6
Community Officer	0	1	1	1
<b>Total</b>	<b>9</b>	<b>12</b>	<b>14</b>	<b>15</b>



Police Department	Amount	%
Personnel	1,440,019	76%
Operating & Contractual Exp.	448,378	24%
<b>Total</b>	<b>1,888,397</b>	<b>100%</b>

#### Police Department

The Village of Kildeer provides twenty-four hour a day service to residents and businesses. The department is run by the Chief of Police who oversees the function of the department which is currently staffed with full time and part time sworn personnel.

The mission of the Kildeer Police Department is to engage in community policing strategies that protect the lives, rights and quality of life of all residents and visitors.

Kildeer Police Officers serve with honor integrity and dedication.

## Village of Kildeer FY 2015-2016 Budget

### Budget Detail: General Fund - Expenses

#### Police Department

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Est.	FY 2016 Budget	CHANGE	%
<b>Salaries</b>							
10204010 Salaries - FT Sworn	641,204	542,309	560,029	504,143	582,332	22,303	4%
10204020 Salaries - PT Sworn	-	4,419	15,850	27,775	43,200	27,350	173%
10204030 Salaries - Overtime	33,295	58,299	50,000	39,008	42,996	(7,004)	-14%
10204040 Special Detail				939		-	0%
10204050 Salary - FT Civilian	49,867	55,448	73,039	73,490	75,962	2,923	4%
10204160 Longevity	12,438	12,192	7,436	6,626	6,582	(854)	-11%
<b>Total Salaries</b>	<b>736,805</b>	<b>672,667</b>	<b>706,354</b>	<b>651,980</b>	<b>751,072</b>	<b>44,718</b>	
<b>2015 vs. 2016 Budget</b>						<b>6.33%</b>	
<b>Benefits</b>							
10204080 Health Benefits	160,056	148,122	247,749	206,000	239,911	(7,838)	-3%
10204090 FICA/Medicare	13,886	12,918	22,177	15,713	25,057	2,880	13%
10204095 Unemployment Ins.	10,929	4,355	5,200	7,500	7,700	2,500	48%
10204100 Retirement - Pension	448,830	455,617	400,000	400,024	400,000	-	0%
10204110 Retirement - IMRF	10,917	18,185	19,961	18,864	16,279	(3,682)	-18%
<b>Total Benefits</b>	<b>644,618</b>	<b>639,197</b>	<b>695,087</b>	<b>648,102</b>	<b>688,947</b>	<b>(6,140)</b>	
<b>2015 vs. 2016 Budget</b>						<b>-1%</b>	
<b>Operating &amp; Contractual Exp.</b>							
10204170 Training	550	675	4,620	4,600	4,000	(620)	-13%
10204180 Recruitment			4,100	483	2,500	(1,600)	-39%
10204210 Uniforms	4,974	10,219	9,150	9,000	8,075	(1,075)	-12%
10204220 Travel and Lodging	-	44	500	708	720	220	44%
10204510 Admin Adjudication	2,593	850	3,000	1,913	4,080	1,080	36%
10204640 Legal - Prosecution	18,000	18,000	18,000	18,000	24,000	6,000	33%
10204650 Personnel & Legal	185,871	109,251	150,000	50,000	135,000	(15,000)	-10%
10205020 Animal Control	135	225	500	45	500	-	0%
10205040 Copy Services	1,553	1,160	700	600	500	(200)	-29%
10205060 Dispatch Services	65,934	66,732	68,734	71,000	74,245	5,511	8%
10205070 Dues and Subscriptions	10,588	11,455	14,455	20,000	20,228	5,773	40%
10205080 Equipment Contracts	286	22	6,840	-	2,500	(4,340)	-63%
10205100 Forensic Srv & Investigation	-	-	850	63	650	(200)	-24%
10205110 General Insurance	57,827	80,004	53,811	77,949	78,000	24,189	45%
10205210 Misc. Contract Services	9,897	19,772	9,520	9,500	7,500	(2,020)	-21%
10205220 Storage Rental	2,916	2,696	2,700	2,388	2,400	(300)	-11%
10205290 Wireless Communications	2,631	2,720	3,600	3,000	3,000	(600)	-17%
10206040 Fuel	23,732	20,410	27,500	21,714	25,000	(2,500)	-9%

## Village of Kildeer FY 2015-2016 Budget

### Budget Detail: General Fund - Expenses

#### Police Department

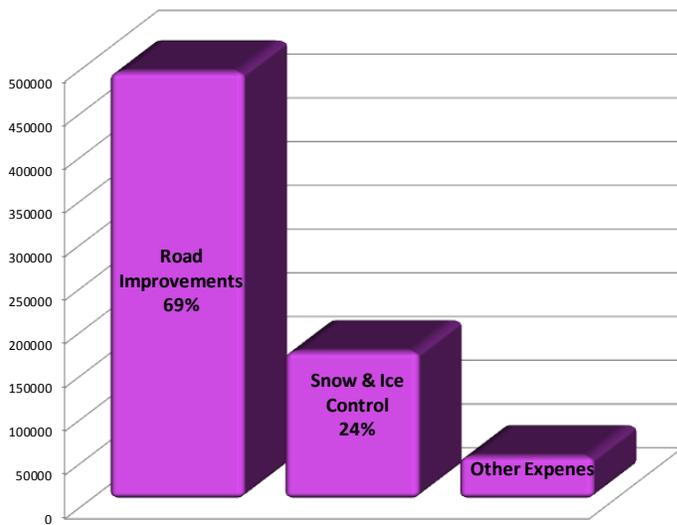
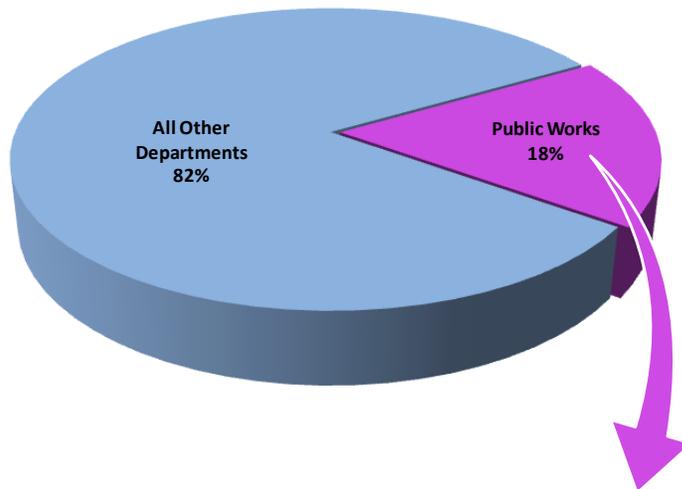
	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Est.	FY 2016 Budget	CHANGE	%
10206080 Postage and Shipping	385	710	650	850	500	(150)	-23%
10206090 Printing and Forms	551	515	1,925	1,000	1,500	(425)	-22%
10206100 Supplies	1,866	2,390	2,500	2,500	2,500	-	0%
10207110 Firearms and Defense	-	1,109	2,950	2,000	4,000	1,050	36%
10207150 Community Relations Prgm.	44	-	1,500	-	1,000	(500)	-33%
10207530 Equipment Maintenance	511	883	3,770	1,000	1,780	(1,990)	-53%
10207710 Telecom Maintenance	2,274	2,070	4,000	1,320	1,200	(2,800)	-70%
10207730 Vehicle Maintenance	9,283	15,582	15,300	14,000	15,000	(300)	-2%
10207810 Non-Capital Equipment	579	1,412	1,000	3,500	2,000	1,000	100%
10207820 Capital Equipment	-	-	36,495	127,000	25,000	(11,495)	-31%
10209010 Other Expenses	732	690	1,000	1,000	1,000	-	0%
10209050 Contingency	-	-	7,600	-	-	(7,600)	-100%
<b>Total Operating &amp; Contractual Exp.</b>	<b>403,711</b>	<b>369,596</b>	<b>457,270</b>	<b>445,133</b>	<b>448,378</b>	<b>(8,892)</b>	
<b>2015 vs. 2016 Budget</b>						<b>-2%</b>	
<b>Total Police Department</b>	<b>1,785,135</b>	<b>1,681,460</b>	<b>1,858,711</b>	<b>1,745,215</b>	<b>1,888,397</b>	<b>29,686</b>	
<b>2015 vs. 2016 Budget</b>						<b>2%</b>	

# Village of Kildeer FY 2015-2016 Budget

## Budget Detail: General Fund – Expenses

### Public Works Department

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Public Works	Amount	%
Road Improvements	490,000	69%
Snow & Ice Control	170,000	24%
Other Expenses	50,000	7%
<b>Total</b>	<b>710,000</b>	<b>100%</b>

### Public Works

The Public Works Department is responsible for the maintenance and upkeep of Village streets, as well as seasonal activities such as snowplowing, salting and right-of-way maintenance. The Village contracts the governmental agencies and private companies for the performance of all public works services.

## Village of Kildeer FY 2015-2016 Budget

### Budget Detail: General Fund - Expenses

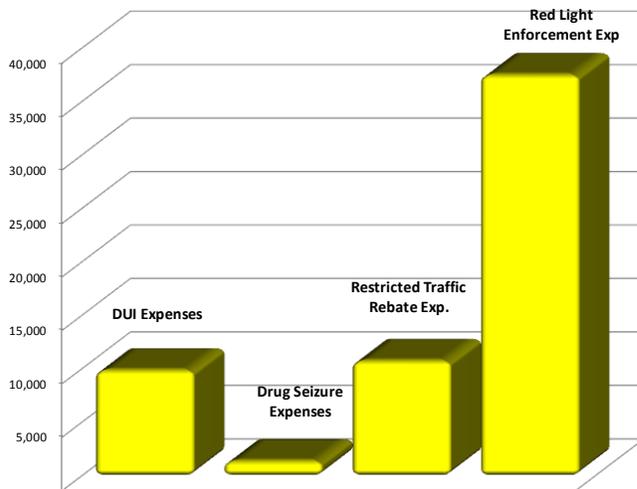
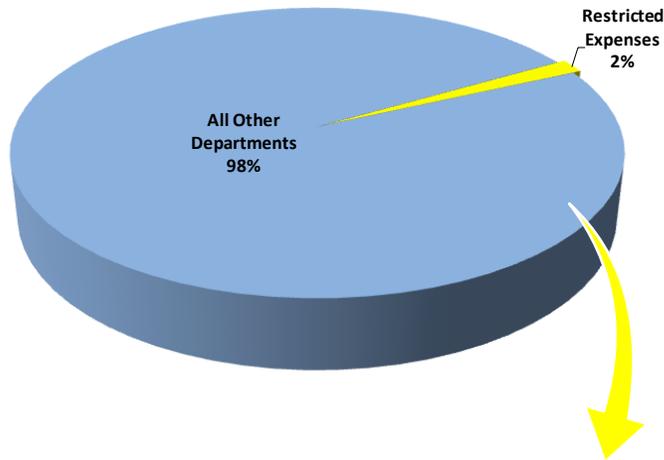
#### Public Works Department

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Est.	FY 2016 Budget	CHANGE	%
10405150 JULIE	1,319	1,298	1,500	1,897	1,500	-	0%
10406030 Electricity - Street Lighting	2,557	2,500	3,500	300	3,500	-	0%
10407140 Mosquito Abatement	10,000	10,000	10,000	10,150	10,150	150	2%
10407170 Road Improvements	200,888	447,022	500,000	560,000	450,000	(50,000)	-10%
10407200 Snow & Ice Control	117,993	134,359	154,500	180,000	170,000	15,500	10%
10407570 ROW Maintenance	28,501	28,708	50,000	61,153	40,000	(10,000)	-20%
10407630 Signal Maintenance	12,817	6,826	15,000	15,000	15,000	-	0%
10407650 Storm Sewer Line Maint	22,302	1,731	10,000	10,000	10,000	-	0%
10407680 Street Signs and Safety	2,276	1,648	5,000	11,000	9,350	4,350	87%
10409010 Other Expenses	2,079	19	500	500	500	-	0%
<b>Total Public Works</b>	<b>400,732</b>	<b>634,111</b>	<b>750,000</b>	<b>850,000</b>	<b>710,000</b>	<b>(40,000)</b>	
<b>2015 vs. 2016 Budget</b>						<b>-5%</b>	

# Village of Kildeer FY 2015-2016 Budget

## Budget Detail: General Fund - Expenses

### Restricted Expenses



### Restricted Expenses

Department of Restricted Expenses represents purchases of law enforcement equipment related to specific offenses including DUI, Narcotics and traffic enforcement.

Restricted Expenses	Amount	%
Road Improvements	490,000	69%
Snow & Ice Control	170,000	24%
Other Expenses	50,000	7%
<b>Total</b>	<b>710,000</b>	<b>100%</b>

## Village of Kildeer FY 2015-2016 Budget

### Budget Detail: General Fund - Expenses

#### Restricted Expenses

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Est.	FY 2016 Budget	CHANGE	%
10307120 Police Grant Expense	4,600	-	-	-	-	-	0%
10307150 CERT Grant Expense	4,835	348	-	1,000	-	-	0%
10307165 Pass-through Grant	-	5,557	-	-	-	-	0%
10307180 Public Works Grant	-	2,434	93,750	122,416	-	(93,750)	-100%
10307830 DUI Expenses	5,165	16,075	24,669	19,014	10,000	(14,669)	-59%
10307870 Drug Seizure Expenses	-	1,600	2,875	-	1,500	(1,375)	-48%
10307880 Restricted Traffic Rebate Exp.	55,389	29,223	13,000	27,810	10,879	(2,121)	-16%
10307885 Red Light Enforcement Exp.	67,143	940	37,121	-	37,121	-	0%
10307890 Collection Agency Fees	-	117	500	-	500	-	0%
<b>Total Restricted Expenses</b>	<b>137,132</b>	<b>56,294</b>	<b>171,915</b>	<b>170,240</b>	<b>60,000</b>	<b>(111,915)</b>	<b>-65%</b>
<b>2015 vs. 2016 Budget</b>							

## Village of Kildeer FY 2015-2016 Budget

### Budget Detail: Motor Fuel Tax Fund

#### Revenues and Expenses

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Est.	FY 2016 Budget	CHANGE	%
<b>Revenues</b>							
20103080 Motor Fuel Tax	112,632	116,105	100,000	149,300	100,000	-	0%
20103720 Interest Income	233	48	-	40	-	-	0%
<b>Total Revenues</b>	<b>112,865</b>	<b>116,153</b>	<b>100,000</b>	<b>149,340</b>	<b>100,000</b>	-	
<b>2015 vs. 2016 Budget</b>						<b>0%</b>	
<b>Expenses</b>							
20107160 MFT Road Improvements	150,000	-	200,000	53,209	250,000	50,000	25%
<b>Total Expenses</b>	<b>150,000</b>	<b>-</b>	<b>200,000</b>	<b>53,209</b>	<b>250,000</b>	<b>50,000</b>	
<b>2015 vs. 2016 Budget</b>						<b>25%</b>	

## Village of Kildeer FY 2015-2016 Budget

### Budget Detail: Capital Projects Fund

#### Revenues and Expenses

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Est.	FY 2016 Budget	CHANGE	%
<b>Revenues</b>							
30103720 Interest Income	1,025	698	-	240	-	-	
30103974 Quentin Rd Impr.	-	7,000	-	-	-	-	
30103975 Proceeds-Bike Path	529,336	-	-	-	-	-	
<b>Total Revenues</b>	<b>530,361</b>	<b>7,698</b>	<b>-</b>	<b>240</b>	<b>-</b>	<b>-</b>	
<b>2015 vs. 2016</b>							<b>0%</b>
<b>Expenses</b>							
30107574 Quentin Rd Impr.	-	7,000	-	-	-	-	
30107575 Bike Path Expense	529,336	-	-	-	-	-	
<b>Total Expenses</b>	<b>529,336</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>2015 vs. 2016</b>							<b>0%</b>

## Village of Kildeer FY 2015-2016 Budget

### Budget Detail: SSA Fund

#### Revenues and Expenses

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Est.	FY 2016 Budget	CHANGE	%
<b>Revenues</b>							
50103010 Property Taxes	300,000	300,002	300,000	300,008	300,000	-	
50103730 Investment Income/Loss	178	180	-	170	150	150	100%
<b>Total Revenues</b>	<b>300,178</b>	<b>300,182</b>	<b>300,000</b>	<b>300,178</b>	<b>300,150</b>	<b>150</b>	
<b>2015 vs. 2016</b>						<b>0.1%</b>	
<b>Expenses</b>							
50104710 Other Professional Fees	3,400	3,400	3,400	3,400	3,400	-	
50108010 Principal Payments	127,000	135,000	143,000	143,000	151,000	8,000	6%
50108020 Interest Payments	160,140	152,520	144,420	144,420	135,840	(8,580)	-6%
<b>Total Expenses</b>	<b>290,540</b>	<b>290,920</b>	<b>290,820</b>	<b>290,820</b>	<b>290,240</b>	<b>(580)</b>	
<b>2015 vs. 2016</b>						<b>-0.20%</b>	

END