

GENERAL FUND REVENUES

1000-28-319-00 Investments
Projected interest for 10/11 is \$30,000.

1000-32-302-00 Road & Bridge
To be received from Algonquin and Cuba Townships for those roads within our municipality. We receive 50% of what the townships collect from their roads and bridges levy within the corporate limits of Fox River Grove.

1000-32-313-00 Personal Property Replacement Tax
This revenue is derived primarily from the income tax on corporations. It replaces the revenue received from the tax on corporate personal property prior to 1979. Municipalities receive a share of the distribution of these funds based upon the amount of corporate personal property tax collected for them in 1977 in proportion to the total amount of personal property tax collected. It also covers a portion of personal property replacement tax issued to the Road District.

1000-32-315-00 Income Tax
Illinois Income Tax is imposed on every individual, trust, estate, and corporation on the privilege of earning or receiving income in or as a resident of the state of Illinois. The current rate for individuals, trusts, and estates is 3% of net income. Local governments receive amounts based on population in proportion to the total state population of one-tenth of the net collections of all income tax received. From the net collections, one-tenth is set aside and is distributed to municipalities and counties of this state.

1000-32-316-00 Sales Tax
The Village currently receives 1% of the 6.5% rate (5% State, .25% County, .25% RTA) for sales tax on items of general merchandise (including new and used cars, alcohol, soda, restaurants) and 1% of the 1.25% (.25% RTA) percent rate on qualifying food, drugs, and medical appliances. The RTA tax has been increased by .50% so the new rates will be 7% and 1.75%.

1000-32-316-10 State Use Tax
Local governments receive additional revenue from increases in the State Use Tax rate. The funds are distributed from the Local Government Distributive Fund based on population. The State Use Tax is collected on purchases of personal property from out-of-state retailers, not including titled items (automobiles, etc.).

1000-32-317-00 Utility Tax
Gas and electric companies (Nicor, Commonwealth Edison) are required by Village Ordinance (see Chapter 20 "Taxation" Fox River Grove Code of Ordinance) to remit to the Village monthly 5% of their gross receipts for utility tax. Per Ordinance 82-20, 50% of the tax generated by gas sales (since the telecommunications and electricity sections have been replaced by other ordinances) is to be used for the construction, repair and maintenance of roads.

1000-32-330-00 Simplified Municipal Telecommunication Tax
As of 12-31-02 the municipal telecommunications tax (5%) and the municipal tax on the occupation or privilege of transmitting messages and the municipal infrastructure maintenance fee (1%) were repealed and then combined into a single municipally imposed telecommunications tax of 6%.

Real Estate Taxes
Budget amount is the amount levied. R.E. Levy minus police pension, liability insurance & audit levies.
Note: Dec 09 Levy payable 10/11.

1000-34-617-00 Labor Reimbursements

10/11 funds from Special Service Areas transferred to cover labor done by Village personnel.

Court Fines \$155,000

Decreased based on number of officers on the street – 08/09. More injuries & Workman’s Compensation claims.

Local Traffic Fines \$15,000

Parking tickets and Code violations. Red Light Camera has own fund in 10/11.

Narcotics Fund \$350

The narcotics fund has a current balance of \$5,819. The funds are dedicated to the enforcement and training for narcotics violations. The fund (from the circuit court) has received less money than years past.

D.U.I. Fund \$1,500

The D.U.I. fund has a current balance of \$7,000. The funds are dedicated to the enforcement and training for D.U.I. violations.

Police Replacement Vehicle

The Police Replacement Vehicle fund has a balance of \$49,820. The funds are dedicated for purchase & maintenance of police vehicles.

RedSpeed Capital

The balance at the end of 09/10 is \$238,000. This fund is expected to be about \$10,000 a month.

SPECIAL SERVICE AREAS

Gardner	\$5,000
Picnic Grove	\$2,500
Hunter’s Farm	\$5,000
Talon	\$4,750

SSA’s have been established for Talon Development, Picnic Grove, Gardner (Victoria Woods), and Hunter’s Farm subdivisions. The revenue is used for maintenance, repair and replacement of items directly related to infrastructure that provides benefits specific to each of the areas. Talon Development SSA includes all storm sewer maintenance including retention pond. The Picnic Grove SSA revenue is used for all storm water related infrastructure including storm sewer inlets, structures, all piping, drainage ways and detention/retention basins. In addition to the items listed above, Gardner/Victoria Woods SSA includes entrance monument, easements and monument lighting. Hunter’s Farm SSA includes all items listed above plus walking paths, fences and wetlands. Note: property tax levy pays for prior year budget.

Foreign Fire Tax

Approximately \$5,500/year.

Tax on Fire Insurance Policies not sold by Illinois Insurance Companies. About 2% of all Fire Insurance written. State enacted but didn’t provide means to collect. Municipalities asked Illinois Municipal League (IML) to do so by each passing a resolution to do so.

IML charges 7% of collecting to administer. IML sends money to Village of Fox River Grove which forwards it to FRG Fire Protection District.

ENTERPRISE FUND REVENUES

Non-Rate Based

2000-38-382-00 Lake Barrington Contract Service

For management of water plant and water distribution system and water meter reading.

2000-38-384-00 Water Meter Reimbursement

2000-38-380-00 Septic Receiving

Currently FRG accepts septic waste from Ron's Tide Tank and Wynstone Golf Course.

Rate Based

2000-38-376-00 Water/Sewer Charge

The water revenues are projected based on previous year-to-date actuals. Basic charge for all customers of \$41.21 every two months plus \$5.88 for each 1,000 gallons which includes a proposed 1.5% increase. There are approximately 1,530 customers in Fox River Grove.

2000-38-379-00 Good Shepherd Hospital

2000-38-383-00 Lake Barrington Sewer Usage

Sanitary collection system and two lift stations, metering station.

Capital Improvement

Tap In Fees

Fees to connect to water and sewer system. None projected at this time

MOTOR FUEL TAX (MFT) REVENUES

The Motor Fuel Tax is collected by the State and shared with local governments to be used for the construction and maintenance of highways/roadways. All municipal funds are distributed on the basis of population. FRG uses MFT to: 1) reimburse the General Fund for labor used in road repair and maintenance and 2) pay engineering and contractor invoices for road resurfacing and reconstruction. FRG will pass a resolution for each use, which then must be approved by IDOT prior to the transfer/expenditure being made.

Permissible Use of Motor Fuel Tax Funds by Municipalities

The Construction and Maintenance of:

- Municipal Streets and extensions, Municipal Alleys, County Highways and extensions, State Highways and Federal-Aid Urban Routes (inpart)
- Local Mass Transit Districts
- Bicycle Signs, Paths Lanes or Parking Facilities
- Storm Sewers
- Traffic Control Devices
- Grade Separation
- Off Street Parking Facilities
- Street Lighting
- Pedestrian Subway or Overhead Crossings
- Safety Islands, Sidewalks and Wheel Chair Ramps

- Non-dedicated Subdivision Roads

Allotment of Funds for:

- Matching Federal Monies
- Engineering Services
- Retirement of Indebtedness
- Motor Vehicle Safety Lanes
- Payment of Principle and Interest on Road Bonds
- Street Planning

Although the State Statutes do not spell out that Motor Fuel Tax funds can be used for items listed below, the Department has interpreted that these costs are eligible if they are related to MFT maintenance or construction.

- Right-of-Way
- Salt Storage Facilities
- Wages or Salaries
- Equipment Rental
- Holidays, Vacation and Sick Leave
- Tree Trimming and Tree Removal
- Workers Compensation Insurance Premiums
- Retirement Fund and Social Security Fund
- Miscellaneous Expenses in Connection with Bond Issue Improvements
- Railroad Signal Protection and Crossing Work
- Utility Adjustments
- Health, Hospitalization and Life Insurance

Note: All uses of Motor Fuel Tax are subject to the provisions and limitations reflected in the Bureau of Local Roads and Streets Administrative Policy Manual and State Statutes.