

VILLAGE OF LINDENHURST

Revenue Summary

FY 2011/2012



The Revenue Summary Report provides the public with an overview of the various revenues received by the Village of Lindenhurst.



Revenue Summary Report FY 2011/2012

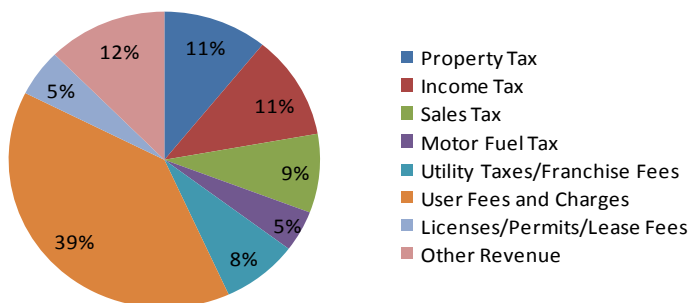
The Revenue Summary Report for the fiscal year 2011/2012 is designed to provide an overview of the various revenues received by the Village throughout the year. Revenues received by the Village are used to pay operating expenses to provide vital public services like police protection, snow plowing, street maintenance, drinking water, sanitary sewer treatment, storm water management, building construction permitting, to name a few. In addition, certain revenues are used for community capital projects to maintain and enhance the infrastructure of the Village.

OVERVIEW OF REVENUES

FY 2011-2012 Total Revenues All Funds By Type:

Property Tax:	\$1,020,518
Income Tax:	\$1,055,726
Sales Tax:	\$800,000
Motor Fuel Tax:	\$417,475
Utility Taxes/Franchise Fees:	\$740,000
User Fees and Charges:	\$3,651,464
Licenses/Permits/Fees:	\$480,240
<u>Other Revenue:</u>	<u>\$1,157,170</u>
Total Revenue All Funds:	\$9,322,593

FY 11-12 Revenues By Type





Revenue Summary Report FY 2011/2012

How are Village Revenues Used?

Revenue	Amount	Fund	Purpose
Property Tax	\$508,242	General Fund	Police Protection, Street Maint. Snow Plowing, Building Inspection, Storm water system.
	\$177,481	Police Pension	Pays costs associated with Police Officer Pension System
	\$100,842	Retirement Fund	Pays costs associated with non-Police Officer Pension System
	\$96,808	Social Security	Pays costs associated with employee Social Security Benefit
	\$137,145	Property Insurance	Pays costs associated with Property & liability insurance
Income Tax	\$1,055,726	General Fund	Police Protection, Street Maint. Snow Plowing, Building Inspection, Storm water System.
Sales Tax	\$800,000	General Fund	Police Protection, Street Maint. Snow Plowing, Building Inspection, Storm water System.
Motor Fuel Tax	\$417,475	Motor Fuel Tax Fund	Street Resurfacing, Winter Deicing Costs
Utility Taxes/Franchise Fees	\$740,000	General Fund	Police Protection, Street Maint. Snow Plowing, Building Inspection, Storm water System.
User Fees & Charges	\$3,651,464	Water & Sewer Fund Refuse & Recycling Fund	Pays for the provision of drinking water, treatment and disposal of sanitary sewage, and refuse and recycling removal.



Revenue Summary Report FY 2011/2012

Property Tax

A property owner's tax bill includes taxes that are paid to numerous taxing districts that provide various public services and functions. Tax rates are developed based upon the annual tax levy prepared by each taxing district. Those tax rates are then applied to the assessed valuation of each property, which is determined by the Township Assessor. Tax bills are then distributed and collected by the Lake County Tax Assessor.

Revenue Description

- **Collected and distributed by the County.**
- **Amount is based upon our annual tax levy completed in December.**
- **12 payments received each year.**
- **Revenue breakdown as follows:**

Property tax represents 11% of the Village's total revenues. Property tax revenue is spread amongst various funds as depicted in the chart below. Property tax is used to pay a portion of General Fund costs including police protection, street maintenance, snow plowing, facility maintenance, and building construction permitting. In addition, property tax is used to pay a portion of employee retirement costs, police pension, social security and liability/property insurance.

<u>Fund</u>	<u>FY 2011/2012 Tax Extension</u>	<u>Percentage</u>
General Fund	\$508,242	50%
Retirement Fund	\$100,842	10%
Police Pension	\$177,481	17%
Social Security	\$96,808	9.5%
Insurance Fund	\$137,145	13.5%



Revenue Summary Report FY 2011/2012

Property Tax

How Your Property Tax Dollars are Spent

The table below illustrates a theoretical “monthly” bill of a resident’s property taxes paid to the Village of Lindenhurst in an effort to show what residents receive in Village services each month and the cost of those services. Since most other household expenses, like electricity, cable television, phone bills, etc. are paid on a monthly basis; this chart provides a comparison of what a household might pay for various Village services.

Total Annual Property Taxes Paid by a Resident				\$6,000	\$7,000	\$8,000	\$9,000
Annual Property Taxes Paid to the Village of Lindenhurst				\$180	\$210	\$240	\$270
Monthly Property Taxes Paid to the Village of Lindenhurst				\$15.00	\$17.50	\$20.00	\$22.50
	2011/2012 Budget	Monthly Budget	Percent of Spending	Monthly Cost	Monthly Cost	Monthly Cost	Monthly Cost
Administration and Finance	\$ 498,133	\$ 41,511	12%	\$1.83	\$2.14	\$2.44	\$2.75
Police Protection	\$ 2,164,653	\$ 180,388	53%	\$7.96	\$9.28	\$10.61	\$11.93
Public Works - Street Maintenance	\$ 696,357	\$ 58,030	17%	\$2.56	\$2.99	\$3.41	\$3.84
Building and Engineering	\$ 156,356	\$ 13,030	4%	\$0.57	\$0.67	\$0.77	\$0.86
Public Facility Maintenance	\$ 47,800	\$ 3,983	1%	\$0.18	\$0.20	\$0.23	\$0.26
Police Pension	\$ 181,197	\$ 15,100	4%	\$0.67	\$0.78	\$0.89	\$1.00
Illinois Municipal Retirement Fund	\$ 102,397	\$ 8,533	3%	\$0.38	\$0.44	\$0.50	\$0.56
Insurance	\$ 138,306	\$ 11,526	3%	\$0.51	\$0.59	\$0.68	\$0.76
Employee Social Security	\$ 96,113	\$ 8,009	2%	\$0.35	\$0.41	\$0.47	\$0.53
	\$ 4,081,312			\$15.00	\$17.50	\$20.00	\$22.50



Revenue Summary Report FY 2011/2012

Property Tax

Property Tax Breakdown by Taxing Body

Assumes a property valued at \$250,000 in the District 41 elementary district.

<u>Taxing Body</u>	<u>Rate</u>	<u>Tax Amt</u>	<u>% of Bill</u>
LAKE COUNTY	0.505	\$ 420.83	5.8%
VILLAGE OF LINDENHURST	0.253	\$ 210.83	2.9%
ROAD AND BRIDGE-LAKE VILLA	0.044	\$ 36.67	0.5%
LAKE VILLA TOWNSHIP FIRE PROT DIST	0.624	\$ 520.00	7.1%
LAKE VILLA PUBLIC LIBRARY DIST	0.45	\$ 375.00	5.1%
LINDENHURST PARK DISTRICT	0.284	\$ 236.67	3.2%
LAKE VILLA SCHOOL DISTRICT #41	3.127	\$ 2,605.83	35.8%
COLLEGE OF LAKE COUNTY #532	0.218	\$ 181.67	2.5%
ANTIOCH COMM HIGH SCHOOL DISTRICT #117	2.639	\$ 2,199.17	30.2%
SPECIAL ROAD IMPROVEMENT LAKE VILLA	0.206	\$ 171.67	2.4%
LINDENHURST SANITARY DISTRICT	0.035	\$ 29.17	0.4%
FOREST PRESERVE	0.198	\$ 165.00	2.3%
TOWNSHIP OF LAKE VILLA	0.156	\$ 130.00	1.8%
Totals	8.739	\$ 7,282.50	100.0%

Assumes a property valued at \$250,000 in the District 24 elementary district.

<u>Taxing Body</u>	<u>Rate</u>	<u>Tax Amt</u>	<u>% of Bill</u>
LAKE COUNTY	0.505	\$ 420.83	5.4%
VILLAGE OF LINDENHURST	0.253	\$ 210.83	2.7%
ROAD AND BRIDGE-LAKE VILLA	0.044	\$ 36.67	0.5%
LAKE VILLA TOWNSHIP FIRE PROT DIST	0.624	\$ 520.00	6.7%
LAKE VILLA PUBLIC LIBRARY DIST	0.45	\$ 375.00	4.8%
LINDENHURST PARK DISTRICT	0.284	\$ 236.67	3.0%
MILLBURN DISTRICT #24	3.767	\$ 3,139.17	40.2%
COLLEGE OF LAKE COUNTY #532	0.218	\$ 181.67	2.3%
ANTIOCH COMM HIGH SCHOOL DISTRICT #117	2.639	\$ 2,199.17	28.1%
SPECIAL ROAD IMPROVEMENT LAKE VILLA	0.206	\$ 171.67	2.2%
LINDENHURST SANITARY DISTRICT	0.035	\$ 29.17	0.4%
FOREST PRESERVE	0.198	\$ 165.00	2.1%
TOWNSHIP OF LAKE VILLA	0.156	\$ 130.00	1.7%
Totals	9.379	\$ 7,815.83	100.0%



Revenue Summary Report FY 2011/2012

Where Do My Property Taxes Go?

Many residents believe that all of their property taxes go to the Village. In fact, the Village only receives a small percentage of a property owners total tax bill. Property taxes are levied and paid to 13 different taxing districts that provide various public services.

As depicted in the Chart below, the Village of Lindenhurst receives less than 3% of your total tax bill.





Revenue Summary Report FY 2011/2012

Sales and Use Tax

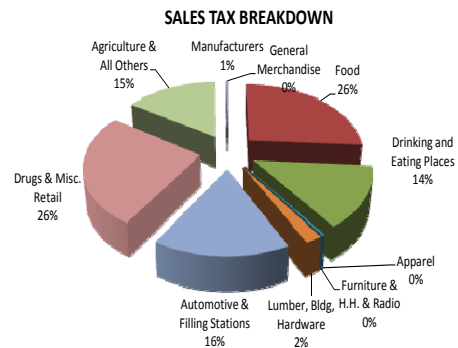
The Village receives a portion of the sales tax charged upon retail sales that occur within the Village. Sales tax represents 9% of the Village's total revenues.

Revenue Description

- Collected and distributed by the State of Illinois.
 - Local governments receive 1% of the state sales tax based upon retail sales that occur within their corporate limits.
 - 12 payments received each year.
-
- Revenue breakdown as follows:

<u>Fund</u>	<u>FY 2011/2012 Budget</u>	<u>Percentage</u>
General Fund	\$800,000	100%

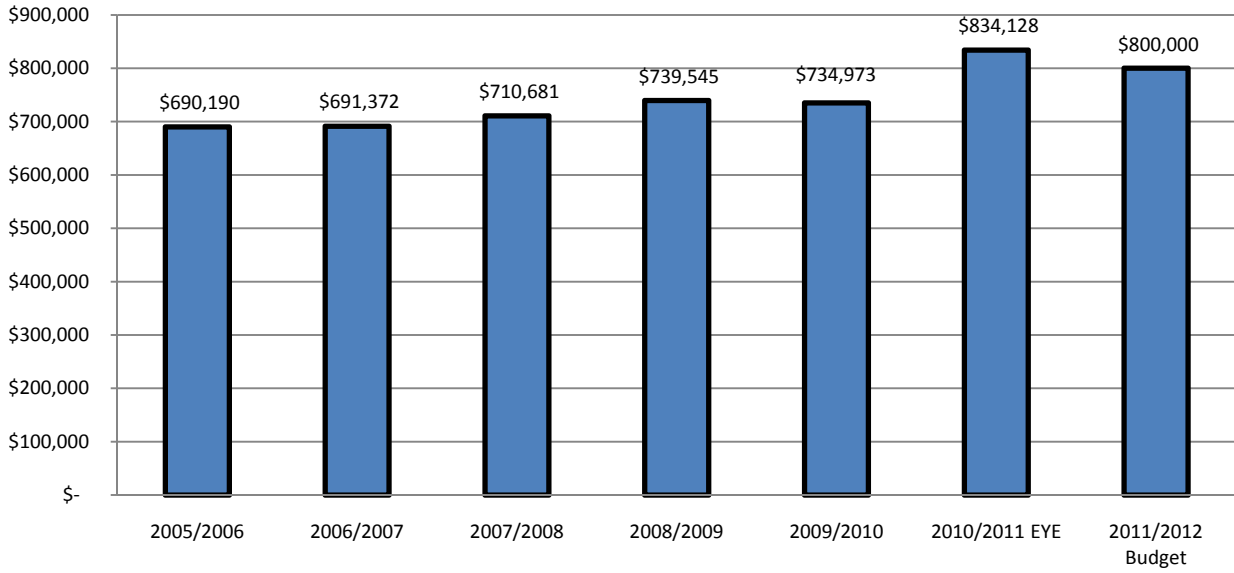
Categories	AMT
1 General Merchandise	
2 Food	160,903.09
3 Drinking and Eating Places	87,229.46
4 Apparel	
5 Furniture & H.H. & Radio	1,899.38
6 Lumber, Bldg, Hardware	12,185.02
7 Automotive & Filling Stations	98,349.00
8 Drugs & Misc. Retail	158,439.12
9 Agriculture & All Others	93,439.66
10 Manufacturers	2,130.31
Totals	615,784.28





Revenue Summary Report FY 2011/2012

Sales & Use Tax





Revenue Summary Report FY 2011/2012

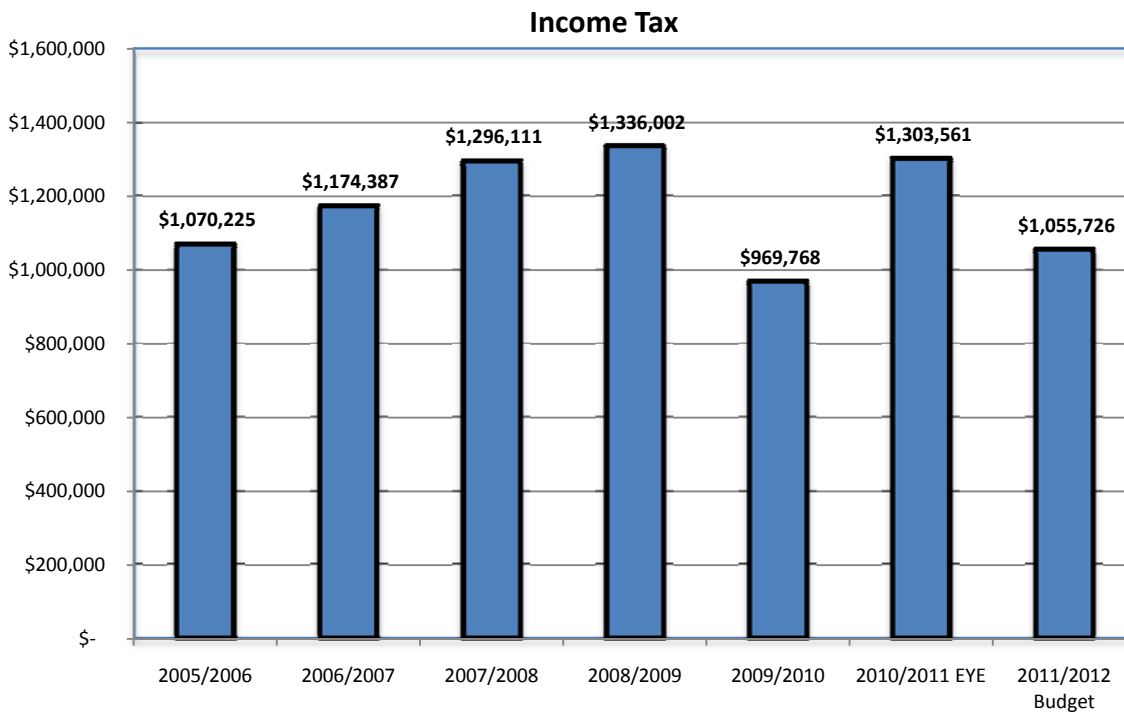
Income Tax

State income tax represents 11% of the Village's total revenue. The Village receives a portion of State collected income tax on a per capita basis. Income tax is collected by the State and distributed to the Village.

Revenue Description

- Collected and distributed by the State of Illinois
 - Based upon a per capita amount distributed by the State.
 - 12 payments received each year.
-
- Revenue breakdown as follows:

<u>Fund</u>	<u>FY 2011/2012 Budget</u>	<u>Percentage</u>
General Fund	\$1,051,000	100%





Revenue Summary Report FY 2011/2012

Simplified Municipal Tax

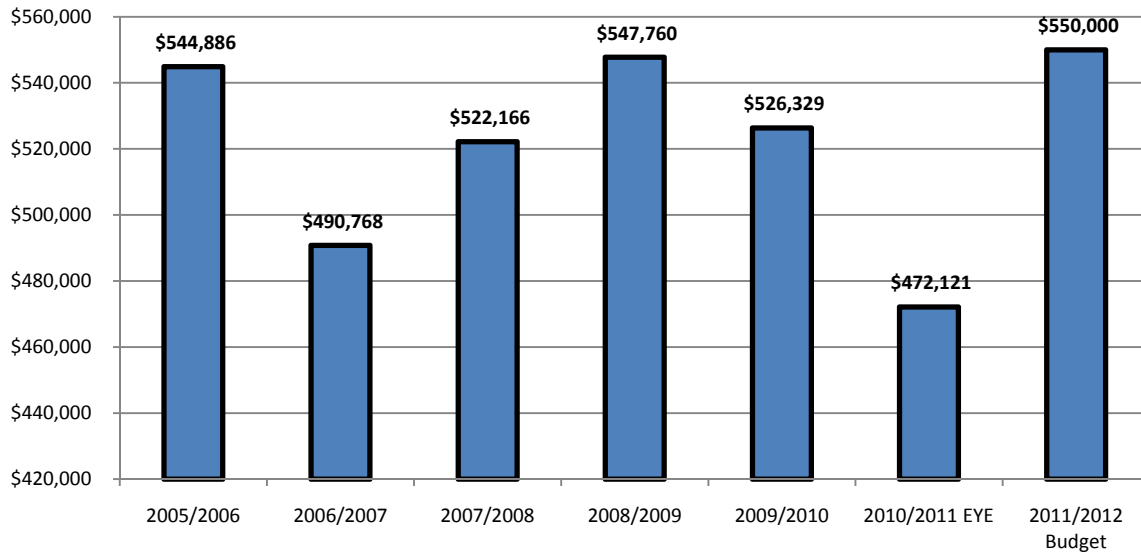
Effective January 1, 2003, the simplified municipal telecommunications tax took effect. Under this act, land based and wireless communications service providers can be required to remit up to 6% of their gross sales to the Illinois Department of Revenue. In most cases, the telecommunications carriers pass these costs onto consumers.

Revenue Description

- Collected and distributed by the State of Illinois
 - Based upon the Village's simplified municipal tax rate.
 - 12 payments received each year.
-
- Revenue breakdown as follows:

<u>Fund</u>	<u>FY 2011/2012 Budget</u>	<u>Percentage</u>
General Fund	\$550,000	100%

Simplified Municipal Tax





Revenue Summary Report FY 2011/2012

Cable Franchise Fees

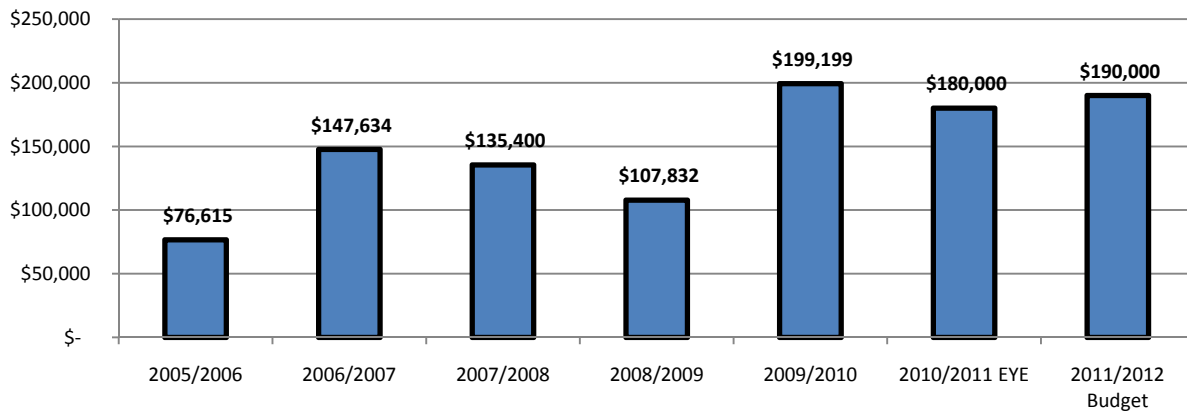
The Village collects a franchise fee from cable service providers who have a franchise agreement with the Village for utilization of Village rights-of-ways. The fee is based upon a percentage of the gross receipts received by the cable provider within the corporate limits of the Village.

Revenue Description

- Collected by the cable service providers and distributed quarterly to the Village.
- Based upon the Village's franchise agreement with Comcast Cable and State law.
- 4 payments received each year.
- Revenue breakdown as follows:

<u>Fund</u>	<u>FY 2011/2012 Budget</u>	<u>Percentage</u>
General Fund	\$165,000	100%

Cable Franchise





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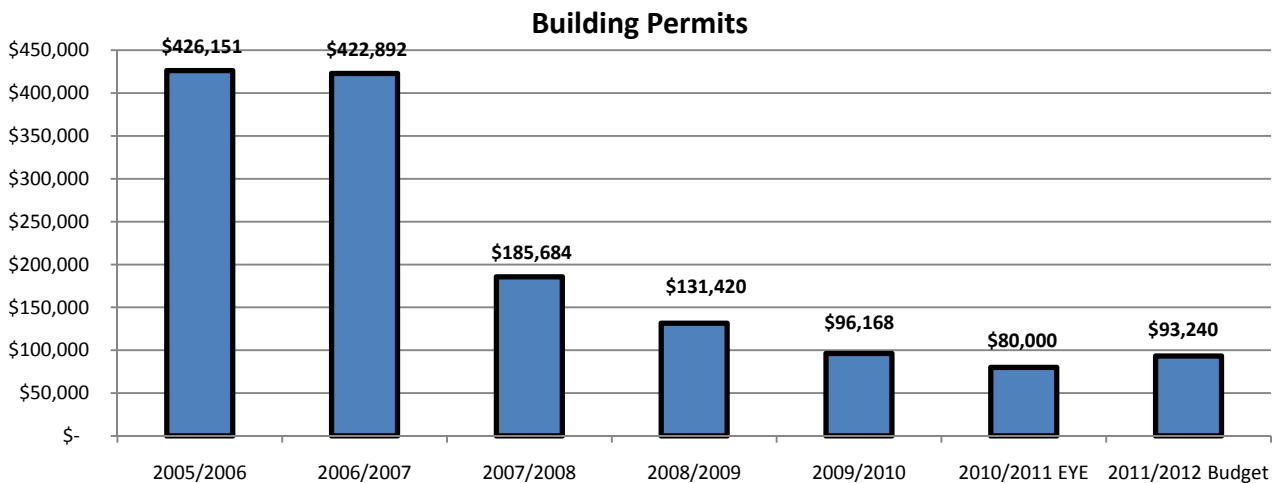
Building Permits

A fee is charged for any residential and non-residential new construction, or any renovations or modifications to existing structures. Fees are determined at the time a permit is issued and are based upon the Village's adopted permit fee schedule. Building permit revenue is non-recurring and fluctuates based upon economic conditions and construction activity.

Revenue Description

- Collected by the Village
 - Based upon the Village's building permit fee schedule adopted by the Village Board.
 - Revenue fluctuates based upon permit activity.
 - Payments received at time of permit issuance.
-
- Revenue breakdown as follows:

<u>Fund</u>	<u>FY 2011/2012 Budget</u>	<u>Percentage</u>
General Fund	\$93,240	100%





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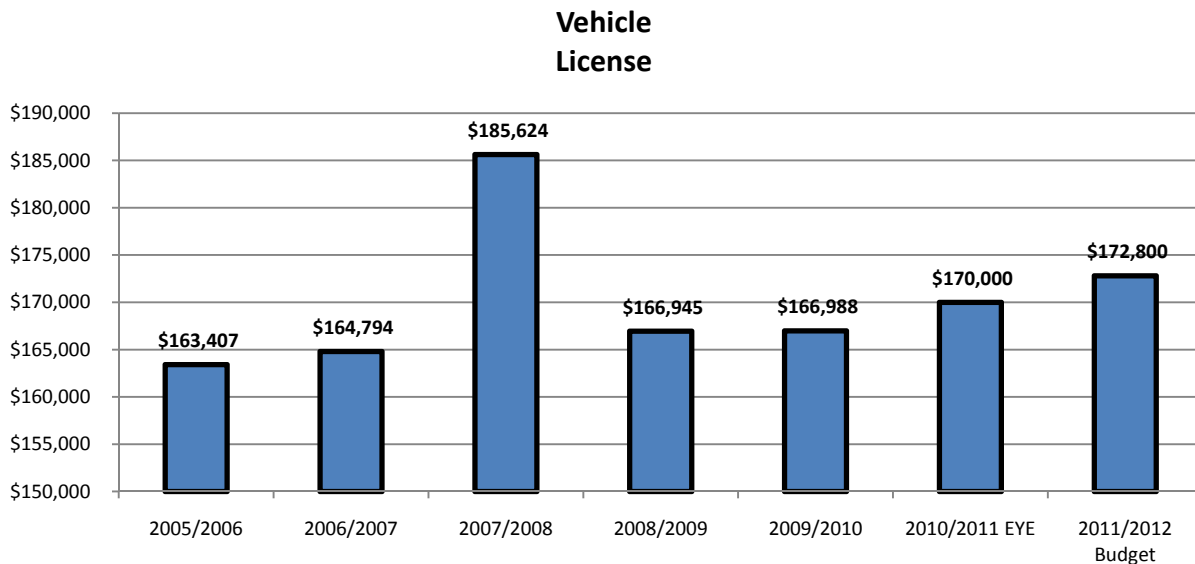
Vehicle License

The Village assesses a Vehicle License fee to all residential utility accounts within the Village. Previously, a sticker was issued to all property owners who owned a vehicle. To simplify the process and eliminate the need to obtain a sticker, the fee is now included on bi-monthly utility bills. The money collected is used to pay for community improvements and capital infrastructure projects.

Revenue Description

- **Collected by the Village**
 - **\$36 annual fee per residential utility customer.**
 - **Payments received with payment of utility bill.**
 - **Pays for community improvement projects.**
-
- **Revenue breakdown as follows:**

<u>Fund</u>	<u>FY 2011/2012 Budget</u>	<u>Percentage</u>
Community Capital	\$172,800	100%





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Fines and Forfeitures

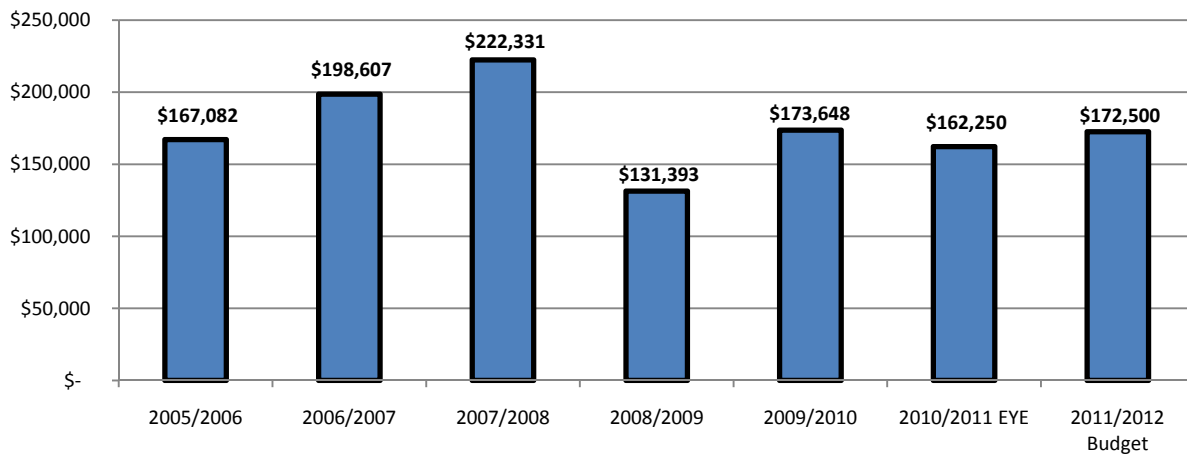
The Village receives revenues from the issuance of tickets and fines for violations of ordinances and laws. Examples include traffic tickets, DUI arrests, and violation of Village ordinances. Fines are collected through the Lake County Court system and distributed to the Village.

Revenue Description

- Collected by Lake County Circuit Court
- Based upon tickets and fines issued for violation of ordinances and laws.
- Revenue fluctuates based upon violation occurrences.
- Revenue breakdown as follows:

<u>Fund</u>	<u>FY 2011/2012 Budget</u>	<u>Percentage</u>
General Fund	\$172,500	100%

Fines & Forfeitures





Revenue Summary Report FY 2011/2012

Water Charges

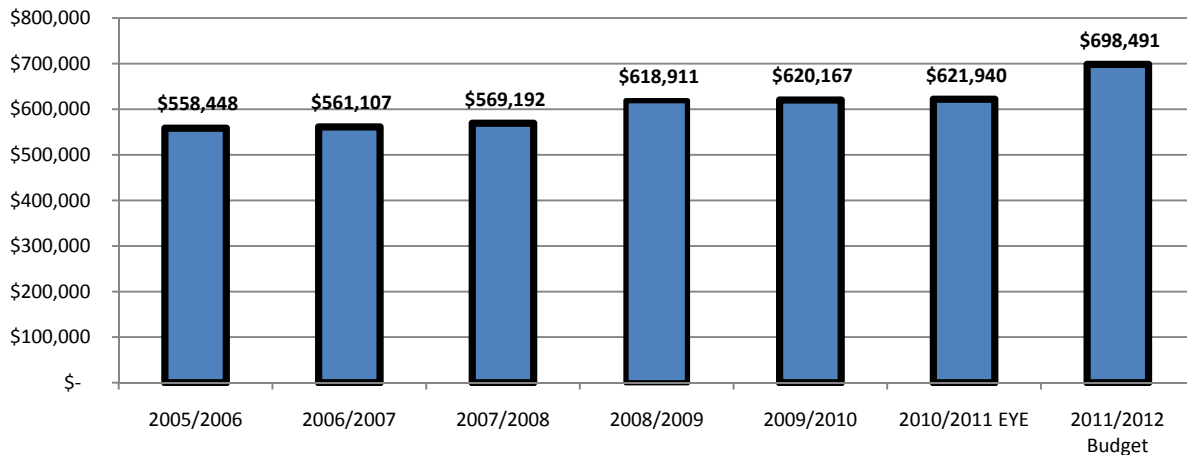
All residential and non-residential utility customers are charged a per unit fee for water usage. Customers are billed every other month on a per unit basis (1 unit = 750 gallons of water). The minimum bi-monthly charge for water usage is \$24.36, which includes 15 units. Beyond 15 units, the per unit charge is \$1.63. The revenues are used to pay for the operation and maintenance of the Village's drinking water system.

Revenue Description

- Collected by the Village
- Based upon metered water usage.
- Revenue fluctuates based upon usage activity.
- Revenue breakdown as follows:

<u>Fund</u>	<u>FY 2011/2012 Budget</u>	<u>Percentage</u>
Water & Sewer Fund	\$698,491	100%

Water Collections





Revenue Summary Report FY 2011/2012

Sewer Charges

All residential and non-residential utility customers are charged a per unit fee for sewer usage. Customers are billed every other month on a per unit basis (1 unit = 750 gallons of water). The minimum bi-monthly charge for sewer usage is \$58.87. In addition, the per unit charge is \$.58 per unit for 0 to 10 units; \$.73 per unit for 11 to 30 units; and \$.88 per unit for 30 and above units. The revenues are used to pay for the operation and maintenance of the sanitary sewer collection, treatment and processing system.

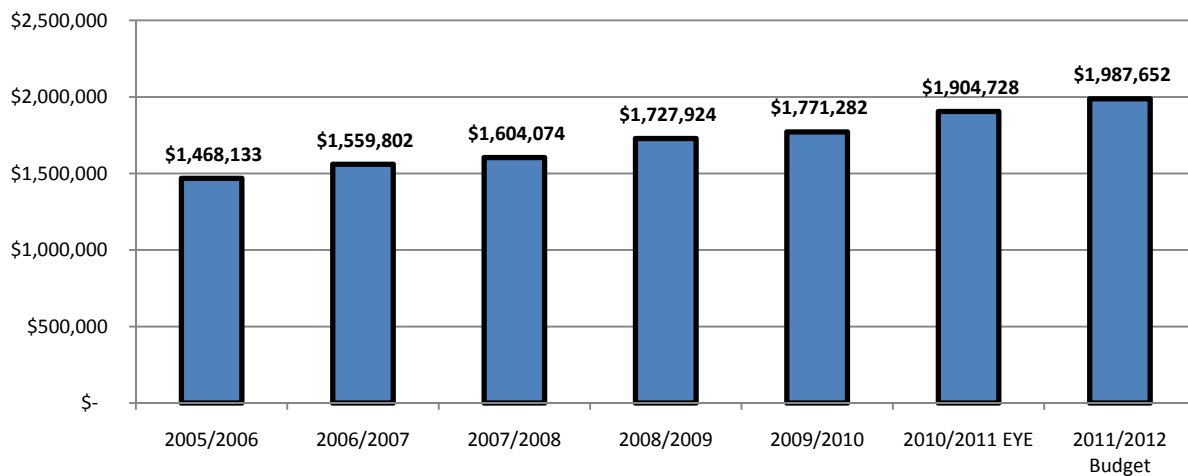
Revenue Description

- Collected by the Village
- Based upon metered water usage.
- Revenue fluctuates based upon usage activity.
- Revenue breakdown as follows:

<u>Fund</u>	<u>FY 2011/2012 Budget</u>	<u>Percentage</u>
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Water & Sewer Fund	\$1,987,652	100%
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Sewer Collections





Revenue Summary Report FY 2011/2012

Water and Sewer Fees

Lindenhurst Rates Compared to Other Communities

Well Water Communities	Water Rates Cost of 11,000 Gallons	Sewer Rates Cost of 11,000 Gallons
Fox Lake	\$66.90	\$46.52
Lake Zurich	\$110.44	\$54.34
Wauconda	\$51.25	\$64.63
Lake Villa	\$29.70	\$65.45
Antioch	<u>\$23.75</u>	<u>\$59.75</u>
Average	\$55.88	\$58.14
<i>Lindenhurst</i>	\$24.36	\$68.31

Lindenhurst Water Rates are 229% Below the Average.

Lake Water Communities	Water Rates Cost of 11,000 Gallons	Sewer Rates Cost of 11,000 Gallons
Libertyville	\$59.91	\$36.78
Grayslake	\$57.31	\$54.56
Gurnee	\$48.95	\$48.33
Round Lake Beach	\$66.93	\$42.61
Mundelein	\$44.11	27.94



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Refuse and Recycling Rates

Lindenhurst Rates Compared to Other Communities

Municipality	Refuse/Recycling Rate
Lindenhurst	\$18.38
Spring Grove	\$19.36
Park City	\$24.14
Green Oaks	\$23.67
Mundelein	\$21.27
Libertyville	\$23.00
Antioch	\$17.84
Gurnee	\$16.78
Lake Villa	\$21.47
Grayslake	\$19.83
Average	\$20.81



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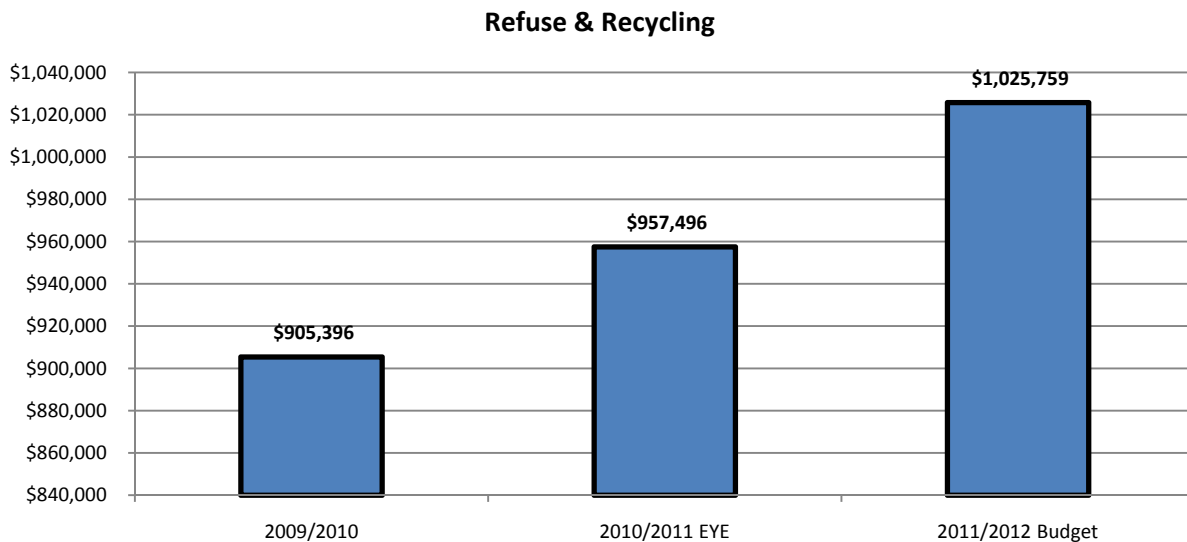
Refuse and Recycling Charges

All residential customers are charged a monthly fee for refuse and recycling services. Prior to 2009, customers were billed directly from the waste hauler. In 2009, in an effort to reduce billing costs, the Village added the refuse and recycling charges to their bi-monthly utility bill. The Village then pays one bill for all customers monthly to the refuse service provider. The monthly charge for refuse and recycling services is \$18.39.

Revenue Description

- Collected by the Village
 - Based upon the Village's multi-year rate schedule adopted by the Village Board.
 - Payments received at time of permit issuance.
-
- Revenue breakdown as follows:

<u>Fund</u>	<u>FY 2011/2012 Budget</u>	<u>Percentage</u>
Refuse and Recycling Fund	\$1,025,759	100%





Revenue Summary Report FY 2011/2012

Cell Tower Lease Fees

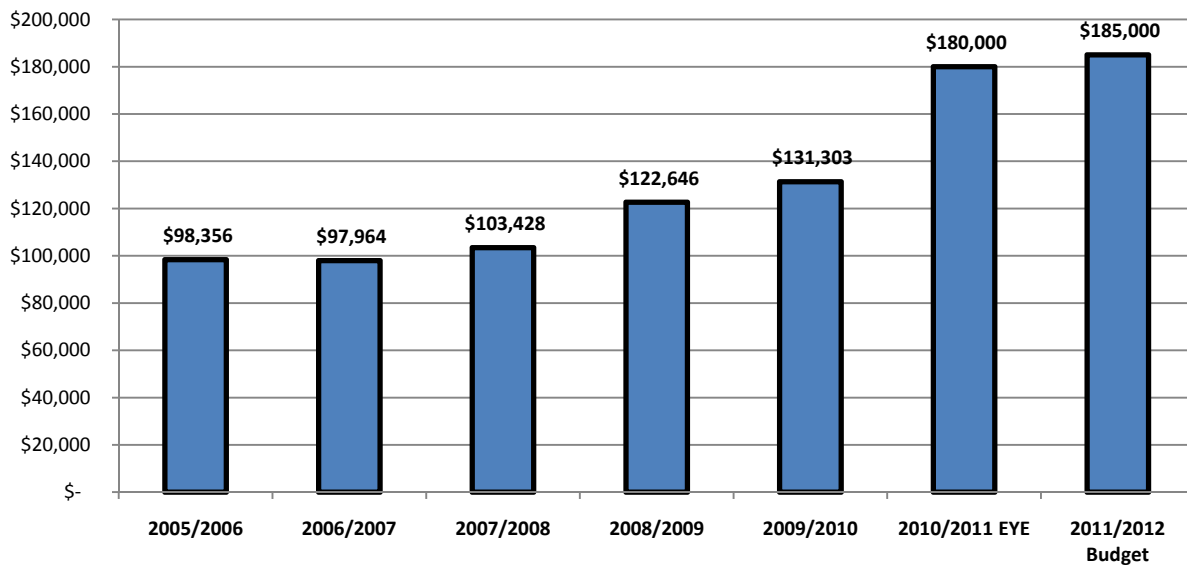
The Village has several agreements with cellular service providers that allow the providers to place cellular antenna equipment on Village facilities. In exchange, the cell companies pay to the Village an annual lease fee as outlined in the agreement.

Revenue Description

- Collected by the Village
- Based upon the Village's agreement with the various cellular companies.
- Revenue increases based upon CPI annually.
- Revenue breakdown as follows:

<u>Fund</u>	<u>FY 2011/2012 Budget</u>	<u>Percentage</u>
Public Facility Fund	\$185,000	100%

Cell Lease





Revenue Summary Report FY 2011/2012

Motor Fuel Tax Funds

The Village receives a portion of Motor Fuel taxes paid by consumers for fuel. The money is received by the State and distributed to municipalities on a per capita basis. The Village uses the money collected strictly for residential road resurfacing and the purchase of winter deicing materials.

Revenue Description

- Collected by the State of Illinois
 - Based upon the per gallon fuel tax assessed by the State.
 - Distributed to the Village on a per capita basis.
 - Payments received monthly.
-
- Revenue breakdown as follows:

<u>Fund</u>	<u>FY 2011/2012 Budget</u>	<u>Percentage</u>
Motor Fuel Tax Fund	\$391,000	100%

Motor Fuel Tax

