

# **VILLAGE OF LAKE VILLA**



**DISCOVER THE OPPORTUNITIES**

## **BUDGET**

**FISCAL YEAR**

**2016/17**

**MAY 1, 2016**

**VILLAGE OF LAKE VILLA  
FISCAL YEAR 2016/17 BUDGET SUMMARY**

**OPERATING FUNDS**

	<b>FY 2016/17 REVENUE</b>	<b>FY 2016/17 EXPENSE</b>	<b>FY 2016/17 PERFORMANCE</b>	<b>FY 2015/16 PERFORMANCE</b>
<b>GENERAL FUND</b>				
General Fund Revenue	4,160,724			\$ 4,042,458
Administrative		582,318		\$ 567,442
Police		2,385,050		\$ 2,250,089
Streets		983,113		\$ 934,225
Buildings & Grounds		151,901		\$ 142,131
<b>TOTAL</b>	<b>4,160,724</b>	<b>4,102,382</b>	<b>58,342</b>	<b>148,571</b>
<b>WATER/SEWER FUND</b>				
Water & Sewer Revenue	2,621,537			\$ 2,323,704
Water		1,179,566		\$ 891,265
Sewer		1,261,962	180,009	\$ 1,193,133
<b>TOTAL</b>	<b>2,621,537</b>	<b>2,441,528</b>	<b>180,009</b>	<b>239,306</b>
<b>METRA FUND</b>	40,250	39,725	525	2,839
<b>MANSION FUND</b>	105,000	107,066	(2,066)	18,446
<b>MFT</b>	226,592	483,787	(257,195)	203,430
<b>RETIREMENT</b>	262,000	262,000	-	(6,870)
<b>INSURANCE</b>	273,019	245,020	27,999	2,118

**CAPITAL FUNDS**

	<b>FY 2016/17 REVENUE</b>	<b>FY 2016/17 EXPENSE</b>	<b>FY 2016/17 PERFORMANCE</b>	<b>FY 2015/16 PERFORMANCE</b>
GENERAL CAPITAL FUND	315,057	440,373	(125,316)	109,952
WATER/SEWER CAPITAL FUND	4,452,373	4,988,496	(536,123)	(1,684,267)
PARKS CAPITAL	-	435,000	(435,000)	143,377
SQUAD CAR REPLACEMENT FUND	72,000	40,000	32,000	1,992
PUBLIC WORKS FLEET REPLACEMENT FUND	110,000	-	110,000	57,863
WATER/SEWER EQUIPMENT REPLACEMENT FUND	173,500	25,000	148,500	156,750
<b>TOTAL</b>	<b>4,767,430</b>	<b>5,428,869</b>	<b>(661,439)</b>	<b>(1,574,315)</b>

**NON OPERATING FUNDS**

	<b>FY 2016/17 REVENUE</b>	<b>FY 2016/17 EXPENSE</b>	<b>FY 2016/17 PERFORMANCE</b>	<b>FY 2015/16 PERFORMANCE</b>
MANSION DEBT SERVICES	-	-	-	(122,280)
POLICE PENSION	945,419	383,113	562,306	475,050
DUI	8,000	13,800	(5,800)	(4,958)
DRUG	-	1,200	(1,200)	974
<b>TOTAL</b>	<b>953,419</b>	<b>398,113</b>	<b>555,306</b>	<b>348,786</b>

**REVENUE  
GENERAL FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>TAXES</b>					
01-00-10-3010	REAL ESTATE TAXES	1,187,613	1,141,244	1,141,244	1,150,634
01-00-10-3020	ROAD & BRIDGE TAX	19,802	18,000	21,000	20,000
01-00-10-3030	SALES TAX	684,000	720,000	720,000	712,500
01-00-10-3040	STATE INCOME TAX	769,383	763,089	763,089	847,003
01-00-10-3050	REPLACEMENT TAX	14,948	12,000	12,000	12,000
01-00-10-3070	USE TAX	140,031	145,538	145,538	195,143
01-00-10-3140	TELECOMMUNICATIONS TAX	249,792	270,000	270,000	265,000
01-00-10-3150	UTILITY TAX-GAS	149,976	120,000	114,006	110,000
01-00-10-3151	UTILITY TAX-ELECTRIC	312,442	305,000	305,000	300,000
<b>TOTAL TAXES</b>		<b>3,527,987</b>	<b>3,494,871</b>	<b>3,491,877</b>	<b>3,612,280</b>

<b>LICENSES &amp; PERMITS</b>					
01-00-20-3110	LIQUOR LICENSE	16,000	13,800	16,800	17,000
01-00-20-3150	AMUSMENT LICENSE	1,400	2,800	1,700	1,900
01-00-20-3160	VENDING LICENSE	1,450	2,350	1,450	1,450
01-00-20-3170	BUSINESS REGISTRATION FEES	4,925	5,400	5,400	5,400
01-00-20-3210	BUILDING PERMITS	87,680	55,000	65,000	60,000
01-00-20-3211	WATERSHED PERMIT	200	200	25	200
01-00-20-3213	SITE DEVELOPMENT PERMITS	12,673	6,000	13,647	6,000
01-00-20-3214	LANDSCAPE INSPECTION FEE	350	500	-	500
01-00-20-3250	IMPACT FEES	4,200	-	-	-
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>128,878</b>	<b>86,050</b>	<b>104,022</b>	<b>92,450</b>

<b>OTHER REVENUE</b>					
01-00-30-3130	CABLE FRANCHISE	129,266	150,000	165,000	155,000
01-00-30-3212	COMPUTER FUND	1,693	-	1,331	1,500
01-00-30-3350	GRANTS-STATE	19,711	-	2,435	-
01-00-30-3360	GRANTS-FEDERAL	363	-	899	-
01-00-30-3480	ZONING HEARING FEES	2,630	800	-	800
01-00-30-3610	POLICE REPORTS	880	1,000	700	500
01-00-30-3710	COURT FINES	128,642	110,000	115,000	110,000
01-00-30-3720	PARKING & ORDINANCE FINES	70,238	95,000	40,000	40,000
01-00-30-3730	SEX OFFENDER REGISTRATION FEE	285	280	280	280
01-00-30-3810	INTEREST INCOME	71,654	45,000	20,000	45,000
01-00-30-3821	RENT-MANSION	1,000	-	-	-
01-00-30-3880	SCHOOL RESOURCE OFFICERS	71,045	77,245	77,914	77,914
01-00-30-3890	OTHER REVENUE	29,662	25,000	23,000	25,000
<b>TOTAL OTHER REVENUE</b>		<b>527,069</b>	<b>504,325</b>	<b>446,559</b>	<b>455,994</b>

<b>TOTAL GENERAL FUND</b>	<b>4,183,934</b>	<b>4,085,246</b>	<b>4,042,458</b>	<b>4,160,724</b>
---------------------------	------------------	------------------	------------------	------------------

## GENERAL FUND REVENUES

### REAL ESTATE TAXES 01-00-10-3010

Budget amount is the amount levied for Property Tax Levy. Includes all real estate tax except for Police Pension Fund, insurance and retirement.

Audit	\$ 10,000
Corporate	\$ 529,634
Police	\$ 471,000
<u>Street &amp; Bridge</u>	<u>\$ 140,000</u>
	<b>\$1,150,634</b>

### ROAD & BRIDGE TAX 01-00-10-3020

This revenue is received from Lake Villa Township for those roads within our municipality. The Village receives a portion of the amount the townships collect from their roads and bridges levy within the corporate limits of Village of Lake Villa.

### SALES TAX 01-00-10-3030

The Village currently receives 1% of the 7% rate for sales tax on eligible items sold in the Village.

First 95% of Sales Tax generated is pledged towards the General Operating Fund. Revenue in excess of the budget is dedicated towards the General Capital Fund.

### STATE INCOME TAX 01-00-10-3040

This revenue is received from 1/10 of the Illinois Income Tax being returned to municipalities. Utilizing a population of 8,741, \$105.00 per person (IML estimate) revenue is anticipated for 15/16 and \$102.00 for FY 16/17. The Village uses the Illinois Municipal League estimate for income tax projections.

First 95% of Income Tax generated is pledged towards the General Operating Fund. Revenue in excess of the budget is dedicated towards the General Capital Fund.

### REPLACEMENT TAX 01-00-10-3050

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.

## GENERAL FUND REVENUES

### USE TAX 01-00-10-3070

Local governments receive revenue from the State Use Tax rate. The funds are distributed from the Local Government Distributive Fund based on population (8,741). The State Use Tax is collected on purchases of personal property from out-of-state retailers, not including titled items (automobiles, etc.). The Village used the Illinois Municipal League estimate of \$22.20 per person in FY 15/16 and \$23.50 in FY 16/17.

First 95% of Local Use Tax generated is pledged towards the General Operating Fund. Revenue in excess of the budget is dedicated towards the General Capital Fund.

### TELECOMMUNICATIONS TAX 01-00-10-3140

As of 2003 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%. Reduction in landline phones is negatively impacting this revenue source.

### UTILITY TAX-GAS 01-00-10-3150

A tax is imposed on all persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the village and not for resale, at the rate of five percent (5%) of the gross receipts therefrom.

### UTILITY TAX-ELECTRIC 01-00-10-3151

This revenue is received at a rate of 5% of electricity bills within the corporate limits of Village of Lake Villa. Pursuant to section 8-11-2 of the Illinois municipal code and any and all other applicable authority, a tax is imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the village.

### LIQUOR LICENSE 01-00-20-3110

This revenue is received from liquor licenses and is based on the current fees and number of each classification. FY 16/17 assumes:

<u>Class</u>	<u>Fee</u>	<u>#</u>
Class A	\$1,000	14 (Full)
Class B	\$ 800	3 (Gas Station)
Class C	\$ 700	0
Class D	\$ 700	2 (Liquor Store)
Class E	\$ 500	0
Class F	\$ 50	0 (Temporary)

### AMUSEMENT LICENSE 01-00-20-3150

These receipts are derived from amusement licenses for arcade machines per Village Code \$100 per license. Assumes the current 19 machines.

## **GENERAL FUND REVENUES**

### **VENDING LICENSE 01-00-20-3160**

These receipts are derived from vending machine licenses per Village Code \$50 per machine (14) and \$100 per cigar/cigarette machine.

### **BUSINESS REGISTRATION FEES 01-00-20-3170**

This revenue comes from business registrations and assumes 218 registrations @ \$25 per applicant per Village Code.

### **BUILDING PERMITS 01-00-20-3210**

Assumes \$60,000 in miscellaneous permits. Assumes 0 new residential homes in FY 16/17 @ \$4,000 per new home permit. FY 15/16 Permits #390 (year to date).

### **WATERSHED PERMITS 01-00-20-3211**

\$25 fee per Village Code for watershed inspections. Assumes 0 in FY 16/17.

### **SITE DEVELOPMENT PERMITS 01-00-20-3213**

Site development permit issued with new construction.

### **LANDSCAPE INSPECTION FEE 01-00-20-3214**

\$50 fee per Village Code for landscape inspections. Assumes 0 in FY 16/17.

### **CABLE FRANCHISE 01-00-30-3130**

This revenue comes from the franchise fee of 5% of monthly royalty charged against Comcast and AT&T cable service. Fees are received quarterly.

### **COMPUTER FUND 01-00-30-3212**

Revenue from 3% of building permits for computer replacement.

### **ZONING HEARING FEES 01-00-30-3480**

This revenue is received from zoning hearing fees such as variations, special use permits and re-zoning requests.

### **POLICE REPORTS 01-00-30-3610**

This is a fee that is charged for copies of police reports.

### **COURT FINES 01-00-30-3710**

This revenue comes from fines through the Court system.

### **PARKING & ORDINANCE FINES 01-00-303720**

This revenue comes from local ordinance violations through the Administrative Adjudication System.

## **GENERAL FUND REVENUES**

### **SEX OFFENDER REGISTRATION FEE 01-00-30-3730**

This revenue is from the Village share of the Sex Offender Registration fee. Assumes 8 registrations @ \$35 per registration.

### **INTEREST INCOME 01-00-30-3810**

Income derived from investments.

### **SCHOOL RESOURCE OFFICERS 01-00-30-3880**

This revenue consists of receipts from Allendale (\$60,000) paid quarterly, and from School Districts for special police detail such as directing traffic for buses (\$17,245).

### **OTHER REVENUE 01-00-30-3890**

This miscellaneous line item is for one-time receipts of unforeseen monies.

**ADMINISTRATION**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

**PERSONNEL EXPENSES**

01-10-10-4011	SALARY	374,958	295,000	295,241	295,500
01-10-10-4015	PART-TIME	-	40,975	37,592	25,920
01-10-10-4014	OVERTIME	-	500	-	500
01-10-10-4017	SICK TIME COMPENSATION	-	2,500	4,795	5,000
01-10-10-4020	SALARY-VILLAGE CLERK	3,500	3,500	3,500	3,500
01-10-10-4021	SALARY-MAYOR & TRUSTEES	24,270	25,000	22,520	25,000
01-10-10-4022	SALARY-ZONING & PLANNING	720	1,320	240	1,520
01-10-10-4110	HEALTH & LIFE INSURANCE	67,281	59,000	57,000	57,480
01-10-10-4530	TRAINING/TRAVEL/MEMBERSHIPS	5,084	8,125	12,000	11,540
<b>TOTAL PERSONNEL EXPENSES</b>		<b>475,813</b>	<b>435,920</b>	<b>432,888</b>	<b>425,960</b>

**CONTRACTOR EXPENSES**

01-10-20-4310	AUDIT	10,150	10,815	11,200	11,187
01-10-20-4320	ENGINEERING	5,568	-	-	-
01-10-20-4330	LEGAL FEES	68,257	65,000	45,000	55,000
01-10-20-4811	COMPUTER-SUPPORT/SOFTWARE	14,234	18,628	18,443	22,986
01-10-20-4391	CODIFICATION	2,087	7,000	4,892	7,000
01-10-20-4380	PLANNER	-	1,500	1,500	1,500
01-10-20-4813	EQUIPMENT MAINTENANCE	4,313	4,896	3,600	4,738
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>104,609</b>	<b>107,839</b>	<b>84,635</b>	<b>102,411</b>

**OTHER EXPENSES**

01-10-60-4430	PUBLISHING	2,295	4,000	1,500	3,000
01-10-60-4442	NEWSLETTER	-	5,500	4,380	4,380
01-10-60-4440	PRINTING	1,608	2,000	500	2,000
01-10-60-4441	PUBLIC RELATIONS	3,884	3,500	2,000	12,000
01-10-60-4450	SWALCO FEE	3,746	3,900	3,746	3,900
01-10-60-4810	OFFICE SUPPLIES	10,590	9,650	8,750	9,450
01-10-60-4812	CREDIT CARD FEES	-	1,500	300	667
01-10-60-5190	MISCELLANEOUS EXPENSES	6,506	5,000	10,000	7,500
01-10-60-4140	RETIREMENT FUND TRANSFER	59,362	-	-	-
01-10-60-5201	NEW EQUIPMENT	11,766	28,700	18,743	11,050
<b>TOTAL OTHER EXPENSES</b>		<b>99,757</b>	<b>63,750</b>	<b>49,919</b>	<b>53,947</b>

<b>TOTAL ADMINISTRATION EXPENSES</b>		<b>680,179</b>	<b>607,509</b>	<b>567,442</b>	<b>582,318</b>
--------------------------------------	--	----------------	----------------	----------------	----------------



**ADMINISTRATION  
(GENERAL FUND)**

**SALARY 01-10-10-4011**

Salaries for Payroll Clerk, Administrative Assistant, Receptionist positions, Administrator, and Treasurer Positions, plus auto allowance (\$2,760) for Administrator.

**PART-TIME 01-10-10-4015**

PT Accountant (16 hours/week), plus intern position thru December.

**OVERTIME 01-10-10-4014**

Cost for overtime for office staff.

**SICK TIME COMPENSATION 01-10-10-4017**

Cost for payment of sick time compensation program based on the percentage of salaries in this fund.

**SALARY-VILLAGE CLERK 01-10-10-4020**

Per Village Code, \$3,500 per year.

**SALARY-MAYOR & TRUSTEES 01-10-10-4021**

Expenses for Mayor \$6,000 per year plus \$70.00 per meeting. Expenses for Trustees: \$70 per board meeting and \$70 per committee meeting. Assumes 24 meetings. Expenses defined by Village Code.

**SALARY-ZONING & PLANNING 01-10-10-4022**

Per Village Code each meeting costs include the following. Assumes four meetings.

Chairman (1)	\$60
Secretary (1)	\$50
Members (6)	\$45

**HEALTH & LIFE INSURANCE 01-10-10-4110**

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and 7% increase in premiums over the previous year.

**ADMINISTRATION  
(GENERAL FUND)**

**TRAINING/TRAVEL/MEMBERSHIPS 01-10-10-4530**

Covers travel, training and membership costs for administrative staff, including:

Chamber Luncheon	\$ 450
ILCMA	\$ 300
ICMA	\$ 900
Municipal Clerks	\$ 75
Lake County Partners	\$ 1,800 (\$.25 per capita)
Miscellaneous	\$ 5,000
ICSC	\$ 100
Mileage	\$ 300
Lake County Municipal League	\$ 940
IL Municipal League	\$ 925
IL TIF Association	\$ 550
Chamber Dues	\$ 200
	<b>\$11,540</b>

**AUDIT 01-10-20-4310**

Portion of contractual costs for annual Village audit. FY 16/17 \$17,900 expense per three year contract. 62.5% of expenses (Remaining costs in Water/Sewer/Police Pension).

**LEGAL FEES 01-10-20-4330**

Costs for Village Attorney to attend meetings, write ordinances, conduct research, etc. Costs include all legal expenses, except police prosecution and adjudication. Includes additional funds for zoning codification.

**COMPUTER-SUPPORT/SOFTWARE 01-10-60-4811**

Payroll System	\$ 3,853	(50%)
Laserfiche	\$ 950	(50%)
Backup/Spam/Monitor	\$ 1,240	(40%)
IT Support	\$ 5,040	(40%)
Finance Software	\$ 3,520	(50%)
Website Fee	\$ 2,712	(50%)
Community Notification	\$ 2,571	(50%)
Adobe Creative Suite	\$ 600	
Equipment	\$ 2,500	
	<b>\$22,986</b>	

**CODIFICATION 01-10-60-4391**

Contractual cost for paper and online code updates. The Village pays \$21 per affected page for these services, plus \$500 per year for online code. Assumes 310 affected pages.

**ADMINISTRATION  
(GENERAL FUND)**

**PLANNER 01-10-20-4380**

Costs for consulting Village Planner.

**EQUIPMENT MAINTENANCE 01-10-20-4813**

Postage Machine Agreement	\$1,680	(100%)
<u>Copier maintenance/Lease</u>	<u>\$3,058</u>	<u>(40%)</u>
	<b>\$4,738</b>	

Six months lease/maintenance and 6 months maintenance only for copier. (\$7,644 total)

**PUBLISHING 01-10-60-4430**

Costs for legal publications related to bids and public meetings.

**NEWSLETTER 01-10-60-4442**

Costs for printing bi-monthly newsletter. Cost for 17" x 11" color newsletter.

**PRINTING 01-10-60-4440**

Costs for printing various items.

**PUBLIC RELATIONS 01-10-60-4441**

Costs for supplies, community events such as Easter Egg Hunt, Pageant, Concerts and Parades.

Concert fees	\$ 7,000
Other concert	\$ 2,000
<u>Other events</u>	<u>\$ 3,000</u>
	<b>\$12,000</b>

**SWALCO FEE 01-10-60-4450**

Annual fee to be a member of the Solid Waste Agency of Lake County.

**OFFICE SUPPLIES 01-10-60-4810**

Office supplies	\$ 9,450	(35%)
-----------------	----------	-------

**CREDIT CARD FEES 01-10-60-4812**

Lower due to Water/Sewer share moved to that fund. General Fund share for building permit transactions. 10% of total credit card fees.

**MISCELLANEOUS EXPENSES 01-10-60-5190**

Costs for unanticipated expenses.

**ADMINISTRATION  
(GENERAL FUND)**

**NEW EQUIPMENT 01-10-60-5201**

Board Room chairs	\$ 2,000
Website Redesign	\$ 7,250
<u>Computer Replacements</u>	<u>\$ 1,800</u>
	<b>\$11,050</b>

**POLICE**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>PERSONNEL EXPENSES</b>					
01-20-10-4010	SALARY-FULL-TIME OFFICERS	1,393,791	1,320,000	1,371,127	1,410,151
01-20-10-4011	SALARY-POLICE CLERICAL	79,101	62,000	62,613	64,500
01-20-10-4012	SALARY-PART-TIME POLICE CLERICAL		14,000	9,900	12,000
	SALARY-PART-TIME OFFICERS	109,946	106,000	100,000	106,000
	SUPERVISOR BONUS PROGRAM	-	-	-	10,000
01-20-10-4013	MECHANIC	37,123	18,349	17,855	19,000
01-20-10-4014	OVERTIME, COURT & RANGE	45,879	60,000	67,000	60,000
01-20-10-4016	OIC PAY	3,273	7,000	2,500	5,000
01-20-10-4021	SICK PAY BUY BACK	17,943	25,000	16,971	15,000
01-20-10-4018	HOLIDAY PAY	28,442	35,000	15,000	30,000
01-20-10-4019	FTO PAY	213	1,000	500	1,000
01-20-10-4020	ADDITIONAL 4 HOURS (12HRSHIFT)	15,728	14,000	-	-
01-20-10-4110	HEALTH & LIFE INSURANCE	243,248	270,000	266,000	287,165
01-20-50-4022	POLICE COMMISSIONER	540	600	270	600
01-20-50-5191	POLICE COMM EXPENSES	375	3,000	-	80
01-20-10-4170	UNIFORM ALLOWANCE	18,951	14,150	14,150	14,650
	VEST REPLACEMENTS	-	-	4,379	4,500
01-20-10-4530	TRAINING/TRAVEL/MEMBERSHIPS	5,701	24,460	18,000	24,710
01-20-10-4560	RANGE-SHOOT & SUPPLIES	6,577	10,000	9,000	10,000
01-20-10-4570	PHYSICALS/TESTING	-	1,500	500	1,500
<b>TOTAL PERSONNEL EXPENSES</b>		<b>2,006,831</b>	<b>1,986,059</b>	<b>1,975,765</b>	<b>2,075,856</b>

<b>CONTRACTOR EXPENSES</b>					
01-20-20-4330	LEGAL FEES - PROSECUTION	38,699	40,000	40,000	40,000
	POLICE POLICIES	-	-	-	5,450
01-20-20-4460	DISPATCHING	44,367	46,322	45,816	47,985
01-20-50-4330	POLICE COMM FEES	2,131	2,000	-	5,000
01-20-20-4710	RADIOS	3,368	19,400	14,400	20,400
01-20-30-4230	MAINTENANCE-VEHICLES	2,178	4,800	3,933	4,800
01-20-20-4813	EQUIPMENT MAINTENANCE	9,856	8,466	7,585	8,308
01-20-20-4331	ADMINISTRATIVE ADJUDICATION	680	2,040	2,450	2,100
01-20-20-4811	COMPUTER-SUPPORT/SOFTWARE	11,870	11,360	8,000	8,580
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>113,149</b>	<b>134,388</b>	<b>122,184</b>	<b>142,623</b>

<b>OTHER EXPENSES</b>					
01-20-30-4820	AUTOMOTIVE FUEL/OIL	42,408	40,800	28,761	34,000
01-20-30-4930	SUPPLIES-VEHICLE	15,374	17,100	12,318	20,121
01-20-60-4420	TELEPHONE/INTERNET	17,003	17,000	14,000	15,000
01-20-60-4440	PRINTING	2,918	3,000	5,000	5,000
01-20-60-4441	PUBLIC RELATIONS	139	-	-	-
01-20-60-4810	OFFICE SUPPLIES	6,051	8,750	8,750	9,450
01-20-60-4940	SUPPLIES	2,623	5,000	5,000	5,000
01-20-60-5190	MISCELLANEOUS	5,878	5,000	2,000	5,000
01-20-60-5205	FLEET REPLACEMENT CONTRIBUTION	-	63,000	63,000	67,000
01-20-60-5201	NEW EQUIPMENT	211	13,000	13,311	6,000
<b>TOTAL OTHER EXPENSES</b>		<b>92,605</b>	<b>172,650</b>	<b>152,140</b>	<b>166,571</b>

<b>TOTAL POLICE EXPENSES</b>		<b>2,212,585</b>	<b>2,293,097</b>	<b>2,250,089</b>	<b>2,385,050</b>
------------------------------	--	------------------	------------------	------------------	------------------

**POLICE  
(GENERAL FUND)**

**SALARY-FULL-TIME OFFICERS 01-20-10-4010**

Salaries for current 11 full-time police officers per collective bargaining agreement. Includes salaries for Chief, two Lieutenant positions, and three Sergeants, plus Officer longevity pay. (\$1,250 - 10 years of service and \$1,750 for 15 years of service).

Now includes pay for officers who work 84 hours in a week in accordance with 12 hour shifts. Assumes 4 officers per pay period (16 hours) @ \$32 per hour.

**SALARY-POLICE CLERICAL 01-20-10-4011**

Salaries for 1 full-time records position.

**SALARY-PART-TIME POLICE CLERICAL 01-20-10-\_\_\_\_\_**

One part-time (12 hours/week) records position.

**SALARY-PART-TIME OFFICERS 01-20-10-4012**

Costs for part-time officers @ \$22 per hour. Assumes 4,000 part-time hours. Includes \$16,000 for part-time community service officer @ \$18 per hour. The duties of this position will be property maintenance, Metra pay box collection, and school traffic duties.

**SUPERVISOR BONUS PROGRAM**

Cost for Sergeant and Lieutenant bonus program.

**MECHANIC 01-20-10-4013**

Partial cost (25%) for Mechanic position.

**OVERTIME, COURT & RANGE 01-20-10-4014**

Overtime for operations, court and range training.

**OIC (OFFICER IN CHARGE) PAY 01-20-10-4016**

Per collective bargaining agreement, officer in charge receives extra hour of pay for 8 hour shift and 1.5 hours for 12 hour shift. Assumes 5.5 shifts per pay period @ \$32 per hour.

**SICK PAY BUY BACK 01-20-10-4021**

Per collective bargaining agreement, sick pay buyback program for eligible staff members.

**HOLIDAY PAY 01-20-10-4018**

Per collective bargaining agreement, pay for officers and non-union officers to work designated (10) number of holidays, one is a premium holiday (2.5 times regular pay).

**POLICE  
(GENERAL FUND)**

**FTO (FIELD TRAINING OFFICER) PAY 01-20-10-4019**

Per collective bargaining agreement, while training new officers, officer receives an extra hour per day. Assumes that no new full-time officers will be hired in FY 16/17, but minimal amount included in the event a new officer is hired.

**HEALTH & LIFE INSURANCE 01-20-10-4110**

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and 7% increase in premiums over previous year.

**POLICE COMMISSIONER 01-20-50-4022**

Costs for police commission members (3) @ \$45.00 per meeting.

**POLICE COMMISSION EXPENSES 01-20-50-5191**

Various expenses related to the police commission.

**UNIFORM ALLOWANCE 01-20-10-4170**

PT CSO (1)	\$500
\$650 per Officer (17)	\$11,050
\$300 per PT Officer (7)	\$ 2,100
<u>Records (2)</u>	<u>\$ 1,000</u>
	<b>\$14,650</b>

**VEST REPLACEMENTS 01-20-\_\_ - \_\_\_\_**

Costs to replace 4 police vests.

**TRAINING/TRAVEL/MEMBERSHIPS 01-20-10-4530**

NEMERT	\$ 2,160
Travel Expenses	\$ 1,000
Fire Arms	\$ 1,000
Investigations (Cyber)	\$ 2,500
Supervisor	\$ 2,000
Tuition Reimbursement	\$ 2,100
Major Crimes Task Force	\$ 500
Teen Court	\$ 500
ILEAS	\$ 500
NIPAS	\$ 500
MCAT	\$ 100
Major Crash	\$ 250
Miscellaneous	\$ 8,500
Background License (TLO)	\$ 600
<u>Staff &amp; Command</u>	<u>\$ 2,500</u>
	<b>\$24,710</b>

**POLICE  
(GENERAL FUND)**

**RANGE-SHOOT & SUPPLIES 01-20-10-4560**

Taser products	\$ 2,500
Ammunition	\$ 7,250
Range Fees	\$ 250
	<b>\$10,000</b>

**PHYSICALS/TESTING**

Cost for required employment physicals and testing.

**LEGAL FEES 01-20-20-4330**

Court fees for prosecutions.

**POLICE POLICIES**

Cost for annual licensing and maintenance fee police policy program with Lexipol.

**DISPATCHING 01-20-20-4460**

Costs per dispatching agreement with FoxComm and LiveScan (\$1,068) Services used in conjunction with dispatching services through Fox Comm.

**POLICE COMMISSION LEGAL FEES 01-20-50-4330**

Costs for police commission legal expenses.

**RADIOS 01-20-60-4710**

Star Com Radio Network	\$3,600 (6 months)
Northeast Police Radio Network	\$10,800 (6 months high rate and 6 months low rate)
Radio Equipment	\$ 6,000
	<b>\$20,400</b>

Northeast Police Radio network fees at \$600 per officer for 24 officers (Lake Villa, Lindenhurst, Antioch and Fox Lake).

Star Com Radio network fees at \$300 per officer for 24 officers.

Costs assume 6 months with the Northeast Police Radio Network at \$600 per officer and 6 months at Star Com at \$300 for per officer. Upon switch to Star Com, cost includes a lower Northeast Police Radio Network fee of \$300 per officer. The lower Northeast Police Radio Network fees are temporary until all users are off the Northeast Police Radio Network and until the new network has been sufficiently tested.

**MAINTENANCE-VEHICLES 01-20-30-4230**

Contractor costs for vehicle maintenance. 20% of total maintenance costs.



**POLICE  
(GENERAL FUND)**

**EQUIPMENT MAINTENANCE 01-20-20-4813**

Copier maintenance/lease	\$ 3,058	(40%)
Radar Certification	\$ 300	
Livescan system	\$ 4,500	(Maintenance plan)
Records maintenance	\$ 450	
	<u>\$ 8,308</u>	

Six months lease/maintenance and 6 months maintenance only for copier. (\$7,644 total)

**ADMINISTRATIVE ADJUDICATION 01-20-20-4331**

Village's fee for the Adjudications process with the Village of Fox Lake. (\$175 per month)

**COMPUTER-SUPPORT/SOFTWARE 01-20-60-4811**

IT Support services	\$5,040	(40%)
Back-up/Spam/Monitor	\$1,240	(40%)
Computer supplies	\$1,500	
Cell Phone Search Program	\$ 800	
	<u>\$8,580</u>	

**AUTOMOTIVE FUEL/OIL 01-20-30-4820**

Costs for fuel and oil 45% of cost.

**SUPPLIES-VEHICLE 01-20-30-4930**

Parts for police vehicle maintenance. 30% of total vehicle supplies costs.

**TELEPHONE/INTERNET 01-20-60-4420**

Costs for police department cell phones, land line phones and internet.

**PRINTING 01-20-60-4440**

Costs for printing letterhead, forms and tickets. Increased in FY 16/17 due to additional reporting requirements.

**OFFICE SUPPLIES 01-20-60-4810**

35% of costs for office supplies.

**SUPPLIES 01-20-60-4940**

Non-automotive, and non-office supplies such as:

Public relations materials	\$1,000
Miscellaneous	\$2,500
Evidence processing	<u>\$1,500</u>
	<u>\$5,000</u>

**POLICE  
(GENERAL FUND)**

**MISCELLANEOUS 01-20-60-5190**

Cost for unanticipated expenses.

**FLEET REPLACEMENT CONTRIBUTION 01-20-60-5205**

Contribution for the replacement of police fleet per the schedule established in the Squad Car Replacement Fund.

**NEW EQUIPMENT 01-20-60-5201**

Recordable Phone Lines	\$2,000
<u>Secure Doors(3)</u>	<u>\$4,000</u>
	<b>\$6,000</b>

## STREETS

ACTUAL 2014/2015	BUDGET 2015/2016	EST. YR. END 2015/2016	BUDGET 2016/2017
---------------------	---------------------	---------------------------	---------------------

PERSONNEL EXPENSES					
01-41-10-4012	PART-TIME WAGES	21,003	22,500	22,500	27,500
01-41-10-4013	SALARY-MAINTENANCE	329,431	290,000	288,200	291,644
01-41-10-4014	OVERTIME	11,861	8,000	15,000	16,000
01-41-10-4017	SICK TIME COMPENSATION	-	3,500	3,061	3,500
01-41-10-4110	HEALTH & LIFE INSURANCE	84,808	75,000	70,600	78,703
01-41-10-4170	UNIFORM ALLOWANCE	2,629	2,500	2,500	3,000
01-41-10-4530	TRAVEL/TRAINING/MEMBERSHIP	1,888	2,000	2,000	2,000
01-41-10-4570	TESTING/PHYSICALS	-	2,000	1,000	2,000
<b>TOTAL PERSONNEL EXPENSES</b>		<b>451,620</b>	<b>405,500</b>	<b>404,861</b>	<b>424,347</b>

CONTRACTOR EXPENSES					
01-41-20-4320	ENGINEERING	29,398	20,000	18,000	15,000
01-41-40-4240	MAINTENANCE-STREETS	81,651	85,000	76,974	85,000
01-41-40-4242	STREET SWEEPING	4,753	5,000	1,826	5,000
01-41-20-4214	VACANT LOT MOWING	-	5,000	250	2,000
01-41-40-4271	MAINTENANCE-SIDEWALKS	29,692	25,000	28,528	25,000
01-41-30-4230	MAINTENANCE-VEHICLES	6,476	8,000	7,000	8,000
01-41-20-4243	PAVEMENT MARKING	-	5,000	2,169	5,000
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>151,970</b>	<b>153,000</b>	<b>134,747</b>	<b>145,000</b>

OTHER EXPENSES					
01-41-40-4241	STORM SEWERS	7,965	12,500	16,200	13,000
01-41-40-4260	SALT	-	110,000	68,750	97,500
01-41-40-4270	SIGNS & LIGHTS	5,074	7,000	11,000	10,000
01-41-30-4820	AUTOMOTIVE FUEL/OIL	33,708	30,600	22,000	25,500
01-41-30-4930	SUPPLIES-VEHICLE	27,398	28,500	22,000	33,535
01-41-40-4660	ELECTRIC-STREET LIGHTS	135,756	125,000	155,000	155,000
01-41-40-4940	SUPPLIES	15,289	20,000	6,000	12,500
01-41-60-5010	LEASE INSTALLMENTS	28,499	42,839	42,839	14,331
01-41-60-5201	NEW EQUIPMENT	14,985	6,500	6,828	7,400
01-41-60-5205	FLEET REPLACEMENT CONTRIBUTION	-	44,000	44,000	45,000
<b>TOTAL OTHER EXPENSES</b>		<b>268,674</b>	<b>426,939</b>	<b>394,617</b>	<b>413,766</b>

<b>TOTAL STREET EXPENSES</b>		<b>872,264</b>	<b>985,439</b>	<b>934,225</b>	<b>983,113</b>
------------------------------	--	----------------	----------------	----------------	----------------

**STREETS  
(GENERAL FUND)**

**PART-TIME WAGES-STREETS 01-41-10-4012**

Spread of expenses for two, 1,000 hour part-time positions, plus seasonal summer positions.

**SALARY 01-41-10-4013**

Salaries for Streets employees.

**OVERTIME 01-41-10-4014**

Overtime is spread to Streets/Water/Sewer/Metra/Mansion based on the percentage of public works salaries in each fund. Costs for overtime are broken down below.

- On call compensation \$5,200
- On call pay \$15,750
- Other overtime \$10,000

**SICK TIME COMPENSATION 01-41-10-4017**

Cost for payment of sick time compensation program based on the percentage of salaries in this fund.

**HEALTH & LIFE INSURANCE 01-41-10-4110**

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and 7% increase in premiums over previous year.

**UNIFORM ALLOWANCE 01-41-10-4170**

50% of Public Works uniforms, remaining costs in Water (25%) and Sewer (25%).

**TRAVEL/TRAINING/MEMBERSHIP 01-41-10-4530**

Various training costs for Streets activities such as training materials, classes and workshops.

**TESTING/PHYSICALS 01-41-10-4570**

Costs for required employment testing and physicals.

**ENGINEERING 01-41-20-4320**

Miscellaneous engineering services for street related items such as drainage analysis, stormwater and street analysis. Does not include costs for road resurfacing design and construction engineering.

**MAINTENANCE-STREETS 01-41-40-4240**

Contractor costs for permanent patching and crack filling (\$12,000)

**STREET SWEEPING 01-41-40-4242**

Contractor costs for street sweeping (2 rotations).

**STREETS  
(GENERAL FUND)**

**VACANT LOT MOWING 01-41-20-4214**

Costs to mow private properties in violation of property maintenance code. Costs are reimbursable via the lien process.

**MAINTENANCE-SIDEWALKS 01-41-40-4271**

Contractor costs for sidewalk and curb removal/replacement.

**MAINTENANCE-VEHICLES 01-41-30-4230**

Contract costs for work not performed by in-house mechanic. 60% of total cost.

**PAVEMENT MARKING 01-41-20-4243**

Cost for pavement marking program.

**STORM SEWERS 01-41-40-4241**

Parts for maintenance and repair of municipal storm sewers such as pipes, structures and ditches.

**SALT 01-41-40-4260**

Assumes 1,500 tons of de-icing materials under state and county bid at \$65 per ton.

**MAINTENANCE-SIGNS & LIGHTS 01-41-40-4270**

Parts for repairs of municipal signs and street lights. Increase in FY16/17 due to change to LED fixtures.

**AUTOMOTIVE FUEL/OIL 01-41-30-4820**

Diesel and unleaded fuel. 30% of total cost.

**SUPPLIES-VEHICLE 01-41-30-4930**

Supplies for vehicle and equipment repair. 50% of total cost.

**ELECTRIC-STREET LIGHTS 01-41-40-4660**

Electricity costs for municipal street lights.

**SUPPLIES 01-41-40-4940**

Supplies for street maintenance such as cold patch, paint and equipment rental.

**LEASE INSTALLMENTS 01-41-60-5010**

Costs to lease to own a 5 ton dump truck. Lease expires in October, 2016 per Ordinance 2012-10-02.

**STREETS  
(GENERAL FUND)**

**NEW EQUIPMENT 01-41-60-5201**

Uni-loader Snow Box	\$2,000
Under Carriage Washer	\$3,800
<u>Air Compressor</u>	<u>\$1,600</u>
	<b>\$7,400</b>

**FLEET REPLACEMENT CONTRIBUTION 01-41-60-5205**

Per fund projection, contribution for the General Fund's share of the replacement costs for the Public Works fleet.

**BUILDINGS & GROUNDS**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>CONTRACTOR EXPENSES</b>					
01-46-20-4392	BUILDING INSPECTORS	52,440	36,000	45,885	40,000
01-46-20-4213	MOWING	-	24,000	13,197	15,730
01-46-30-4230	MAINTENANCE-VEHICLES	185	-	-	-
01-46-40-4210	MAINTENANCE-BUILDING	7,513	7,000	9,500	7,000
01-46-40-4211	MAINTENANCE-PARKS	12,383	12,000	13,949	12,000
01-46-60-4360	CLEANING SERVICE	7,540	9,500	8,546	8,546
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>80,061</b>	<b>88,500</b>	<b>91,077</b>	<b>83,276</b>

<b>OTHER EXPENSES</b>					
01-46-30-4930	SUPPLIES-VEHICLE	6,118	-	-	-
01-46-40-4610	GAS HEAT	104	-	-	-
01-46-40-4650	WATER & SEWER	1,270	1,200	2,800	3,000
01-46-40-4660	ELECTRIC	625	50	207	200
01-46-40-4910	SUPPLIES-BUILDING	8,263	10,000	9,000	10,000
01-46-40-4911	SUPPLIES-PARKS	19,165	25,000	8,800	25,000
01-46-60-4420	TELEPHONE/INTERNET	22,678	24,000	18,500	18,500
01-46-60-5017	LOADER PAYMENT	162	9,328	-	-
01-46-60-5019	PRINCIPAL PAID	115,500	-	-	-
01-46-60-5020	INTEREST EXPENSE	6,659	-	-	-
01-46-60-5201	NEW EQUIPMENT	1,439	12,000	11,747	11,925
<b>TOTAL OTHER EXPENSES</b>		<b>181,983</b>	<b>81,578</b>	<b>51,054</b>	<b>68,625</b>

<b>TOTAL BUILDINGS &amp; GROUNDS EXPENSES</b>	<b>262,044</b>	<b>170,078</b>	<b>142,131</b>	<b>151,901</b>
---	----------------	----------------	----------------	----------------

**BUILDINGS & GROUNDS  
(GENERAL FUND)**

**BUILDING INSPECTORS 01-46-20-4392**

Contract for building inspections and plan reviews. Per agreement, set fee of \$3,000 per month for building inspections. Includes costs for site development inspections. 75% of revenue from site development inspections goes to contractor.

**MOWING 01-46-20-4213**

Mowing services for Loffredo, Steven Sherwood and Lehmann Parks.

**MAINTENANCE-BUILDING 01-46-40-4210**

Contract repairs, as needed, to municipal facilities such as Village Hall, Police Station, Public Works Facilities.

**MAINTENANCE-PARKS 01-46-40-4211**

Contract maintenance at municipal parks such as weed treatments, tank pump-out at Loffredo Park and tree maintenance.

**CLEANING SERVICE 01-46-60-4360**

Village Hall/Police Department	\$7,546
<u>Extra Cleaning</u>	<u>\$1,000</u>
	<b>\$8,546</b>

**WATER & SEWER 01-46-40-4650**

Paid to water/sewer fund for Village Hall and Loffredo Park.

**ELECTRIC 01-46-40-4660**

Electricity for Baseball Park usage that exceeds our free usage amounts under the franchise agreement.

**SUPPLIES-BUILDING 01-46-40-4910**

Supplies for municipal buildings such as paper supplies.

**SUPPLIES-PARKS 01-46-40-4911**

Supplies for municipal parks.

**TELEPHONE/INTERNET 01-46-60-4420**

Telephone for Police Department/Village Hall	\$10,680
Cell phones for Administrator, Mayor, Director of Public Works, 3 Public Works crew phones, and including duty phone	\$ 5,000
<u>Internet for Village Hall/Police/Public Works</u>	<u>\$ 2,820</u>
	<b>\$18,500</b>



**BUILDINGS & GROUNDS  
(GENERAL FUND)**

**NEW EQUIPMENT 01-46-60-5201**

Parking Lot Sealant	\$ 2,000
Replace Pole Saw	\$ 525
Steven Sherwood Pond Pump	\$ 7,000
Ice Rink Tarp	\$ 2,400
	<hr/>
	<b>\$11,925</b>

**REVENUE  
WATER & SEWER FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>USER FEES &amp; CHARGES</b>					
60-00-40-3510	WATER CUSTOMER SALES	886,264	1,133,705	1,141,614	1,434,673
60-00-40-3610	SEWER CUSTOMER SALES	1,133,030	1,176,521	1,134,875	1,149,364
60-00-40-3620	PENALTIES	29,759	27,000	35,000	28,000
<b>TOTAL OTHER REVENUE</b>		<b>2,049,053</b>	<b>2,337,226</b>	<b>2,311,489</b>	<b>2,612,037</b>

<b>OTHER REVENUE</b>					
60-00-50-3600	METER SALES	4,161	2,000	965	1,000
60-00-30-3581	WATER INSPECTION FEES	1,000	500	200	500
60-00-30-3591	SEWER INSPECTION FEES	1,000	500	200	500
60-00-30-3800	MISCELLANEOUS REVENUE	12,343	5,000	6,200	5,000
60-00-30-3810	INTEREST EARNED	112	30,000	4,000	2,000
60-00-30-3890	NSF CHARGES	400	500	650	500
60-00-30-3895	TRANSFER FROM BOND SURPLUS ACCT	764,480	9,006	-	-
<b>TOTAL OTHER REVENUE</b>		<b>783,496</b>	<b>47,506</b>	<b>12,215</b>	<b>9,500</b>

<b>TOTAL WATER &amp; SEWER REVENUE</b>		<b>2,832,549</b>	<b>2,384,732</b>	<b>2,323,704</b>	<b>2,621,537</b>
--	--	------------------	------------------	------------------	------------------

**REVENUES  
(WATER & SEWER OPERATING FUND)**

**WATER CUSTOMER SALES 60-00-40-3510**

\$5.51 per 1,000 gallons in FY 15/16 using 189,000 billed gallons. \$6.89 per 1,000 in FY 16/17 assuming 189,000 billed gallons. Accounts for minimum bill practice.

**SEWER CUSTOMER SALES 60-00-40-3610**

\$6.47 per 1,000 gallons in FY 15/16 using 156,000 billed gallons due to summer sewer discount and Lake's Region Sanitary District. 22,680 in reduced (\$2.85 sewer charges). \$6.52 per 1,000 gallons in FY 16/17 (\$2.85 reduced sewer).

**PENALTIES 60-00-40-3520**

Funds include 10% penalty for non-payment of water and sewer bills and \$100 reconnection charge. Assumes 30 reconnections.

**METER SALES 60-00-50-3600**

Funds from sale of new water meters for new construction.

**WATER INSPECTION FEES 60-00-30-3581**

\$100 fee for the inspection of new construction and new replacement service taps. Assumes 5 inspections.

**SEWER INSPECTION FEES 60-00-30-3591**

\$100 fee for the inspection of new construction and new replacement service taps. Assumes 5 inspections.

**MISCELLANEOUS REVENUE 60-00-30-3800**

For one-time receipts, not anticipated such as insurance claims and auctioning of equipment.

**INTEREST EARNED 60-00-30-3810**

Interest earned from investments based on percentage of funds from the W/S Fund.

**NSF CHARGES 60-00-30-3890**

For charges related to not-sufficient fund payments.

**WATER EXPENSES**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>PERSONNEL EXPENSES</b>					
60-42-10-4013	SALARY-WATER	141,029	206,000	201,143	212,270
60-42-10-4015	PART-TIME WATER	12,406	14,000	14,000	12,625
60-42-10-4014	OVERTIME	8,295	7,000	13,000	7,500
60-42-10-4017	SICK TIME COMPENSATION	-	2,000	1,946	2,000
60-42-10-4110	HEALTH & LIFE INSURANCE	30,328	51,000	47,906	55,214
60-42-10-4130	IMRF	-	22,000	22,000	20,884
60-42-10-4140	SOCIAL SECURITY	-	17,500	17,500	18,325
60-42-10-4170	UNIFORM ALLOWANCE	787	1,300	1,300	1,500
60-42-10-4530	TRAINING/TRAVEL/MEMBERSHIP	1,491	1,500	1,500	1,500
<b>TOTAL PERSONNEL EXPENSES</b>		<b>194,336</b>	<b>322,300</b>	<b>320,295</b>	<b>331,818</b>

<b>CONTRACTOR EXPENSES</b>					
60-42-20-4310	AUDIT	2,625	2,318	2,139	2,685
60-42-40-4250	MAINTENANCE-WATER SYSTEM	47,859	35,000	20,000	35,000
60-42-20-4321	LAKE MICHIGAN WATER PROJECTS	-	20,000	22,000	1,500
60-42-20-4320	ENGINEERING WATER	2,092	15,000	-	15,000
60-42-20-4330	LEGAL FEES	400	2,000	6,000	2,000
60-42-60-4440	PRINTING/BILLING	7,537	9,315	8,520	7,536
60-42-60-4811	COMPUTER-SERVICE & MAINT	5,268	7,473	8,876	9,772
	EQUIPMENT MAINTENANCE				1,454
	MOWING	-	-	-	1,976
60-42-30-4230	MAINTENANCE-VEHICLES	1,240	1,600	1,326	1,600
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>67,021</b>	<b>92,706</b>	<b>68,861</b>	<b>78,523</b>

<b>OTHER EXPENSES</b>					
60-42-40-4610	NATURAL GAS - WATER	2,765	2,500	2,500	2,500
60-42-40-4660	ELECTRIC-WELLS	55,085	70,000	93,150	85,000
60-42-40-4870	METERS - PARTS & REPAIRS	2,203	3,000	2,000	3,000
60-42-30-4820	AUTOMOTIVE FUEL/OIL	9,521	15,300	10,851	12,750
60-42-40-4950	SUPPLIES-WATER	22,642	35,000	30,000	35,000
60-42-40-4960	JULIE LOCATES	1,781	2,200	1,800	1,400
60-42-30-4930	SUPPLIES-VEHICLE	2,831	10,700	4,300	6,707
60-42-60-4420	TELEPHONE	3,301	4,000	2,000	3,000
60-42-60-4680	LIABILITY INSURANCE	13,652	35,523	35,523	33,963
60-42-60-4810	OFFICE SUPPLIES	5,514	3,750	3,750	4,050
60-42-60-5019	DEBT SERVICE - 2015	146,984	244,850	254,810	246,150
60-42-60-5019	DEBT SERVICE - 2016	-	-	-	261,955
60-42-60-4812	CREDIT CARD FEES	1,674	6,000	850	3,000
60-42-60-5205	FLEET REPLACEMENT CONTRIBUTION	-	33,000	33,000	33,500
60-42-60-5206	EQUIPMENT REPLACEMENT CONTRIBUTION	-	21,875	21,875	30,750
60-42-60-5201	NEW EQUIPMENT	2,363	6,000	5,700	6,500
60-42-60-5430	DEPRECIATION EXPENSE	304,670	-	-	-
<b>TOTAL OTHER EXPENSES</b>		<b>574,986</b>	<b>493,698</b>	<b>502,109</b>	<b>769,225</b>

<b>TOTAL WATER EXPENSES</b>	<b>836,343</b>	<b>908,704</b>	<b>891,265</b>	<b>1,179,566</b>
-----------------------------	----------------	----------------	----------------	------------------

**WATER  
(WATER & SEWER OPERATING FUND)**

**SALARY-WATER 60-42-10-4013**

Portion of salaries based on time spent on Water activities.

**PART-TIME WATER**

Spread of expenses for two, 1,000 hour part-time positions, plus seasonal summer positions.

**OVERTIME 60-42-10-4014**

Overtime is spread to Streets/Water/Sewer/Metra/Mansion based on the percentage of public works salaries in each fund. Costs for overtime are broken down below.

On call compensation	\$5,200
On call pay	\$15,750
Other overtime	\$10,000

**SICK TIME COMPENSATION 60-42-10-4017**

Cost for payment of sick time compensation program based on the percentage of salaries in this fund.

**HEALTH & LIFE INSURANCE 60-42-10-4110**

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and 7% increase in premiums over the previous fiscal year.

**IMRF 60-42-10-4130**

The value is calculated at the Village's projected contribution rate.

**SOCIAL SECURITY 60-42-10-4140**

Social Security and Medicare costs related to salaries in this fund.

**UNIFORM ALLOWANCE 60-42-10-4170**

Cost split between Water (25%), Sewer (25%) and Streets (50%).

**TRAINING/TRAVEL/MEMBERSHIP 60-42-10-4530**

Various training costs for Water activities such as training materials, classes and workshops, and memberships, including American Water Works Association (\$325).

**AUDIT 60-42-20-4310**

Portion of contractual costs for annual Village audit. 15% of costs.

**MAINTENANCE-WATER SYSTEM 60-42-40-4250**

Contract Water System Maintenance, Water Testing Services, SCADA Maintenance, Water Main Repairs, Well Repairs, Hydrant/Valve Maintenance.

**WATER  
(WATER & SEWER OPERATING FUND)**

**LAKE MICHIGAN WATER PROJECTS**

Costs for anticipated Lake Michigan Water Projects/Studies.

**ENGINEERING-WATER 60-42-20-4320**

Costs for miscellaneous engineering work for water treatment operations.

**PRINTING/BILLING 60-42-60-4440**

Postage	\$4,250	(50%)	(2,825 bi-monthly bills)
Stock	\$ 500	(50%)	
<u>Contract Billing/Billing Stock</u>	<u>\$3,036</u>	<u>(50%)</u>	
	<b>\$7,786</b>		

**COMPUTER-SERVICE & MAINTENANCE 60-42-60-4811**

Document Management	\$ 475	(25%)
Back-up/Monitor/Spam	\$ 310	(10%)
Monthly IT Maintenance	\$1,260	(10%)
Finance Software	\$1,760	(25%)
Website Fee	\$1,356	(25%)
Community Notification	\$1,285	(25%)
GIS Software	\$ 400	(50%)
Payroll	\$1,926	(25%)
<u>Supplies</u>	<u>\$1,000</u>	
	<b>\$9,772</b>	

**EQUIPMENT MAINTENANCE**

10% of copier maintenance/lease. 50% of meter reading support. Six months lease/maintenance and 6 months maintenance only for copier. (\$7,644 total)

**MOWING**

Contractual costs for mowing water facilities.

**MAINTENANCE-VEHICLES 60-42-30-4230**

Contract costs for work not performed by in-house mechanic. 10% of total costs.

**NATURAL GAS – WATER 60-42-40-4610**

Natural gas for water well house facilities.

**ELECTRIC-WELLS 60-42-40-4660**

Electricity for water facilities. Costs lower due to new contract for purchase of electricity that lowered the purchased energy rate.

**WATER  
(WATER & SEWER OPERATING FUND)**

**METERS-PARTS & REPAIRS 60-42-40-4870**

Cost for new meters and replacement meters (split with Sewer). Replacement meters are typically the responsibility of the Village. New meters are reimbursed.

**AUTOMOTIVE FUEL/OIL 60-42-30-4820**

Diesel and unleaded fuel. 15% of total costs.

**SUPPLIES-WATER 60-42-40-4950**

Supplies for Water repairs to operating controls, motors, pumps, chemical feed equipment, treatment facilities, elevated storage tanks, meters, valves, and hydrants. Includes costs for treatment chemicals; phosphate and chlorine.

**JULIE LOCATES 60-42-40-4960**

Annual fee to be involved in the JULIE Underground Utility Locating Program, which is based on the number of calls per year.

**SUPPLIES-VEHICLE 60-42-30-4930**

Supplies for vehicle and equipment repair. 10% of total costs.

**TELEPHONE 60-42-60-4420**

Cell Phone	\$ 250	(50%)
Well Houses	\$2,750	
	<b>\$3,000</b>	

**LIABILITY INSURANCE 60-42-60-4680**

Contribution to Insurance Fund for liability and workman's compensation insurance related to Water.

**OFFICE SUPPLIES 60-42-60-4810**

15% of office supplies. Remaining costs in Administration (35%), Police (35%) and Sewer (15%).

**DEBT SERVICE 60-42-60-5019**

2006 General Obligation Bond (\$4,685,000) with principal paid annually in December and interest paid in June and December. Matures in 2026. Interest rate is 3.75% and increases to 4.00%.

**CREDIT CARD FEES 60-42-60-4812**

45% of costs. Remaining in Sewer (45%) and Administration (10%).

**FLEET REPLACEMENT CONTRIBUTION 60-42-60-5205**

Water Fund's portion of contribution towards the replacement of Public Works Fleet.

**WATER**  
**(WATER & SEWER OPERATING FUND)**

**EQUIPMENT REPLACEMENT CONTRIBUTION 60-42-60-5206**

Water Fund's portion of contribution towards the replacement of water and sewer equipment.

**NEW EQUIPMENT 60-42-60-5201**

Utility Locator Transmitter	\$6,500
-----------------------------	---------



## SEWER EXPENSES

		ACTUAL 2014/2015	BUDGET 2015/2016	EST. YR. END 2015/2016	BUDGET 2016/2017
<b>PERSONNEL EXPENSES</b>					
60-43-10-4013	SALARY-SEWER	134,713	206,000	201,143	212,270
60-43-10-4015	PART-TIME SEWER	12,356	14,000	14,000	12,625
60-43-10-4014	OVERTIME	8,294	7,000	9,000	7,500
60-43-10-4017	SICK TIME COMPENSATION	-	2,000	1,946	2,000
60-43-10-4110	HEALTH & LIFE INSURANCE	29,578	51,000	47,906	55,214
60-43-10-4130	IMRF	-	22,000	22,000	20,884
60-43-10-4140	SOCIAL SECURITY	-	17,500	17,520	18,325
60-43-10-4170	UNIFORM ALLOWANCE	76	1,300	1,300	1,500
60-43-10-4530	TRAINING/TRAVEL/MEMBERSHIP	237	1,500	1,500	1,500
<b>TOTAL PERSONNEL EXPENSES</b>		<b>185,254</b>	<b>322,300</b>	<b>316,315</b>	<b>331,818</b>
<b>CONTRACTOR EXPENSES</b>					
60-43-40-4250	MAINTENANCE-SEWER SYSTEM	14,251	30,000	28,500	30,000
60-43-20-4310	AUDIT	2,625	2,318	2,139	2,685
60-43-20-4320	ENGINEERING SEWER	2,092	5,000	1,000	4,000
60-43-20-4330	LEGAL FEES	383	2,000	116	2,000
60-43-40-4350	COUNTY CHARGES	607,513	618,000	574,404	590,613
60-43-60-4811	COMPUTER-SERVICE & MAINT	5,213	7,473	8,876	9,772
60-43-60-4440	PRINTING/BILLING	7,537	9,315	8,520	7,536
	MOWING	-	-	-	3,926
	EQUIPMENT MAINTENANCE	-	-	-	1,454
60-43-30-4230	MAINTENANCE-VEHICLES	496	1,600	1,326	1,600
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>640,110</b>	<b>675,706</b>	<b>624,881</b>	<b>653,586</b>
<b>OTHER EXPENSES</b>					
60-43-40-4950	SUPPLIES-SEWER	8,702	20,000	6,800	15,000
60-43-40-4610	NATURAL GAS - SEWER	6,258	4,500	4,500	4,500
60-43-40-4660	ELECTRIC-SEWER	25,651	30,000	58,000	50,000
60-43-30-4820	AUTOMOTIVE FUEL/OIL	9,451	15,300	10,851	12,750
60-43-30-4930	SUPPLIES-VEHICLE	2,757	10,700	4,300	6,707
60-43-40-4870	METERS/PARTS & REPAIRS	2,202	3,000	2,000	3,000
60-43-60-4420	TELEPHONE	2,350	2,800	1,900	2,250
60-43-60-4680	LIABILITY INSURANCE	5,231	35,523	35,523	33,963
60-43-60-4810	OFFICE SUPPLIES	5,159	3,750	3,750	4,050
60-43-60-5010	DEBT SERVICES PAYMENT	68,588	68,588	68,588	68,588
60-43-60-4812	CREDIT CARD FEES	1,674	6,000	850	3,000
60-43-60-5205	FLEET REPLACEMENT CONTRIBUTION	-	33,000	33,000	33,500
60-43-60-5206	EQUIPMENT REPLACEMENT CONTRIBUTION	-	21,875	21,875	30,750
60-43-60-5201	NEW EQUIPMENT	7,357	-	-	8,500
60-43-60-5430	DEPRECIATION EXPENSE	250,865	-	-	-
<b>TOTAL OTHER EXPENSES</b>		<b>396,245</b>	<b>255,036</b>	<b>251,937</b>	<b>276,558</b>
<b>TOTAL SEWER EXPENSES</b>		<b>1,221,609</b>	<b>1,253,042</b>	<b>1,193,133</b>	<b>1,261,962</b>

**SEWER  
(WATER & SEWER OPERATING FUND)**

**SALARY-SEWER 60-43-10-4013**

Portion of salaries based on time spent on Sewer activities.

**PART-TIME SEWER 60-43-10-4015**

Spread of expenses for two, 1,000 hour part-time positions, plus seasonal summer positions.

**OVERTIME 60-43-10-4014**

Overtime is spread to Streets/Water/Sewer/Metra/Mansion based on the percentage of public works salaries in each fund. Costs for overtime are broken down below.

On call compensation	\$5,200
On call pay	\$15,750
Other overtime	\$10,000

**SICK TIME COMPENSATION 60-43-10-4017**

Cost for payment of sick time compensation program based on the percentage of salaries in this fund.

**HEALTH & LIFE INSURANCE 60-43-10-4110**

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and 7% increase in premiums over the previous fiscal year.

**IMRF 60-43-10-4130**

The value is calculated at the Village's projected contribution rate.

**SOCIAL SECURITY 60-43-10-4140**

Social Security and Medicare contributions for Sewer employees.

**UNIFORM ALLOWANCE 60-43-10-4170**

Cost split between Water (25%), Sewer (25%) and Streets (50%).

**TRAINING/TRAVEL/MEMBERSHIP 60-43-10-4530**

Various training costs for Sewer activities such as training materials, classes and workshops.

**MAINTENANCE-SEWER SYSTEM 60-43-40-4250**

Contract repairs for lift stations, and sewer mains. Includes \$9,380 for preventative maintenance of the lift station pumps.

**AUDIT 60-43-20-4310**

Portion of contractual costs for annual Village audit. 15% of expenses.

**ENGINEERING SEWER 60-43-20-4320**

Miscellaneous engineering services for sewer work.

**SEWER  
(WATER & SEWER OPERATING FUND)**

**COMPUTER-SERVICE & MAINTENANCE 60-43-60-4811**

Document Management	\$ 475	(25%)
Back-up/Monitor/Spam	\$ 310	(10%)
Monthly IT Maintenance	\$1,260	(10%)
Finance Software	\$1,760	(25%)
Website Fee	\$1,356	(25%)
Community Notification	\$1,285	(25%)
GIS Software	\$ 400	(50%)
Payroll	\$1,926	(25%)
Supplies	\$1,000	
	<b>\$9,772</b>	

**PRINTING/BILLING 60-43-60-4440**

Postage	\$4,250	(50%)	(2,825 bi-monthly bills)
Stock	\$ 500	(50%)	
Contract Billing/Billing Stock	\$3,036	(50%)	
	<b>\$7,786</b>		

**MOWING**

Contractual costs for mowing sanitary sewer lift stations.

**EQUIPMENT MAINTENANCE**

10% of copier maintenance/lease. 50% of meter reading support. Six months lease/maintenance and 6 months maintenance only for copier. (\$7,644 total)

**COUNTY CHARGES 60-43-40-4350**

Contract with Fox Lake and County for wastewater treatment. \$3.67 (New rate in 1/2016) per 1,000 gallons of metered usage for commercial & residential. Assumes 16,662 billed gallons for Cedar Ridge (1 & 2), Prairie Trail being in the Lake's Region Sanitary District. Assumes 147,310 for all other sewer billed usage.

**MAINTENANCE-VEHICLES 60-43-30-4230**

Contract costs for work not performed by in-house mechanic. 10% of total cost.

**SUPPLIES-SEWER 60-43-40-4950**

Supplies for lift stations, sewer mains and SCADA system.

**NATURAL GAS - SEWER 60-43-40-4610**

Natural gas for lift stations.

**SEWER  
(WATER & SEWER OPERATING FUND)**

**ELECTRIC-SEWER 60-43-40-4660**

Electricity for sewer lift stations.

**AUTOMOTIVE FUEL/OIL 60-43-30-4820**

Diesel and unleaded fuel. 15% of total cost.

**SUPPLIES-VEHICLE 60-43-30-4930**

Supplies for vehicle and equipment repair. 10% of total cost.

**METERS/PARTS & REPAIRS 60-43-40-4870**

Cost for new meters and replacement meters (split with Water). Replacement meters are typically the responsibility of the Village. New meters are reimbursed.

**TELEPHONE 60-43-60-4420**

Cell Phone	\$ 250	(50%)
<u>Lift Stations</u>	<u>\$2,000</u>	
	<b>\$2,250</b>	

**LIABILITY INSURANCE 60-43-60-4680**

Portion of costs for liability and workman's compensation insurance related to Sewer.

**OFFICE SUPPLIES 60-43-60-4810**

15% of office supplies. Remaining costs in Administration (35%), Police (35%) and Water (15%).

**DEBT SERVICES PAYMENT 60-43-60-5010**

2001 IEPA loan to improve 4 lift stations. Interest rate of 2.535%. Loan matures in 2020. Current balance as of April, 2016 is \$342,940. Includes principle & interest.

**CREDIT CARD FEES 60-43-60-4812**

45% of costs. Remaining in Water (45%) and Administration (10%).

**FLEET REPLACEMENT CONTRIBUTION 60-43-60-5205**

Sewer Fund's portion of contribution towards the replacement of Public Works Fleet.

**WATER/SEWER EQUIPMENT REPLACEMENT CONTRIBUTION 60-43-60-5206**

Sewer Fund's portion of contribution towards the replacement of water and sewer equipment.

**NEW EQUIPMENT 60-43-60-5201**

GIS System	\$8,500
------------	---------

**MANSION FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>REVENUE</b>					
08-00-00-3820	RENT-MANSION	104,789	98,000	115,000	105,000
<b>TOTAL MANSION REVENUE</b>		<b>104,789</b>	<b>98,000</b>	<b>115,000</b>	<b>105,000</b>

<b>PERSONNEL EXPENSES</b>					
08-00-10-4013	SALARY	27,927	19,000	19,692	24,343
08-00-10-4014	OVERTIME	1,229	1,000	1,400	1,400
08-00-10-4017	SICK TIME COMPENSATION	-	500	244	500
08-00-10-4110	HEALTH & LIFE INSURANCE	8,923	5,200	4,852	6,556
08-00-10-4130	IMRF	2,891	2,000	2,000	2,387
08-00-10-4140	SOCIAL SECURITY	2,111	1,500	1,500	1,966
<b>TOTAL PERSONNEL EXPENSES</b>		<b>43,081</b>	<b>29,200</b>	<b>29,688</b>	<b>37,152</b>

<b>CONTRACTOR EXPENSES</b>					
08-00-00-4210	MAINTENANCE-MANSION	11,412	12,200	18,030	12,200
	MOWING	-	-	-	6,240
08-00-00-4211	MAINTENANCE-MANSION GROUNDS	3,186	11,900	10,543	1,900
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>14,598</b>	<b>24,100</b>	<b>28,573</b>	<b>20,340</b>

<b>OTHER EXPENSES</b>					
08-00-00-4610	NATURAL GAS	11,209	8,500	8,500	8,500
08-00-00-4650	WATER & SEWER	1,523	2,000	2,000	2,000
08-00-00-4660	ELECTRIC	7,087	10,000	12,102	12,000
08-00-00-4910	SUPPLIES-MANSION	3,233	5,000	3,000	5,000
08-00-00-4670	ALARM SYSTEM	3,375	3,000	2,800	3,000
08-00-00-5200	NEW EQUIPMENT	3,526	5,500	3,970	7,500
	MARKETING	-	-	-	4,000
08-00-60-4680	LIABILITY INSURANCE	-	5,921	5,921	7,574
<b>TOTAL OPERATING EXPENSES</b>		<b>29,953</b>	<b>39,921</b>	<b>38,293</b>	<b>49,574</b>

<b>TOTAL MANSION EXPENSES</b>		<b>87,632</b>	<b>93,221</b>	<b>96,554</b>	<b>107,066</b>
-------------------------------	--	---------------	---------------	---------------	----------------

## **MANSION FUND**

### **REVENUE**

#### **RENT-MANSION 08-00-30-3820**

Receipts are derived from rental of the Lehmann Mansion.

### **EXPENSES**

#### **SALARY 08-00-10-4013**

Portion of salaries based on time spent on Mansion activities.

#### **OVERTIME 08-00-10-4014**

Overtime is spread to Streets/Water/Sewer/Metra/Mansion based on the percentage of public works salaries in each fund. Costs for overtime are broken down below.

On call compensation	\$5,200
On call pay	\$15,750
Other overtime	\$10,000

#### **SICK TIME COMPENSATION 08-00-10-4017**

Cost for payment of sick time compensation program based on the percentage of salaries in this fund.

#### **HEALTH & LIFE INSURANCE 08-00-10-4110**

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and assumes 7% in premiums over the previous fiscal year.

#### **IMRF 08-00-10-4130**

The proposed value is calculated at the Village's projected contribution rate.

#### **SOCIAL SECURITY 08-00-10-4140**

Contribution to Retirement Fund for Social Security and Medicare costs related to salaries in this fund.

#### **MAINTENANCE-MANSION 08-00-00-4210**

Quarterly elevator maintenance	\$ 800
Boiler Maintenance	\$ 500
Annual pressure test	\$ 700
Sprinkler maintenance	\$ 200
Protection Plan	\$ 3,000
Other maintenance	\$ 7,000
	<b>\$12,200</b>

## **MANSION FUND**

### **MOWING 08-00-00-\_\_\_\_**

Costs for contractual mowing services for the Lehmann Mansion grounds.

### **MAINTENANCE-MANSION GROUNDS 08-00-00-4211**

Contract services from Mansion Ground Maintenance:

Landscaping	\$ 1,500
-------------	----------

### **NATURAL GAS 08-00-00-4610**

Natural gas service for Mansion.

### **WATER & SEWER 08-00-00-4650**

Paid to Water/Sewer fund for Mansion water usage.

### **ELECTRIC 08-00-00-4660**

Electricity for Mansion.

### **SUPPLIES-MANSION 08-00-00-4910**

Miscellaneous supplies needed for mansion maintenance.

### **ALARM SYSTEM 08-00-00-4670**

Costs for alarm system monitoring program.

### **NEW EQUIPMENT 08-00-00-5200**

Seal/Clean Deck	\$ 2,500
Sealcoat Driveway	\$ 2,000
<u>Statue Repairs</u>	<u>\$ 3,000</u>
	<b>\$ 7,500</b>

### **MARKETING 08-00-00-\_\_\_\_**

Costs for various marketing efforts.

### **LIABILITY INSURANCE 08-00-00-4680**

Cost for the Mansion's portion of liability/workman's compensation insurance.

**METRA PARKING LOT FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>REVENUE</b>					
02-00-00-3840	METRA PARKING FEES	38,857	35,000	36,200	40,250
<b>TOTAL REVENUE</b>		<b>38,857</b>	<b>35,000</b>	<b>36,200</b>	<b>40,250</b>

<b>PERSONNEL EXPENSES</b>					
02-00-10-4013	SALARY	13,964	8,800	10,283	11,507
02-00-10-4014	OVERTIME	615	400	700	700
02-00-10-4017	SICK TIME COMPENSATION	-	250	80	250
02-00-10-4110	HEALTH & LIFE INSURANCE	5,154	3,000	2,469	3,157
02-00-10-4130	IMRF	1,446	1,000	1,000	1,128
02-00-10-4140	SOCIAL SECURITY	1,055	1,000	1,000	928
<b>TOTAL PERSONNEL EXPENSES</b>		<b>22,234</b>	<b>14,450</b>	<b>15,532</b>	<b>17,670</b>

<b>CONTRACTUAL EXPENDITURES</b>					
02-00-20-4211	OPERATING EXPENSE	-	2,700	1,000	2,500
02-00-20-4213	MOWING	-	2,500	1,008	1,008
<b>TOTAL CONTRACTUAL</b>		<b>0</b>	<b>5,200</b>	<b>2,008</b>	<b>3,508</b>

<b>OTHER EXPENDITURES</b>					
02-00-30-4660	ELECTRIC	4,800	6,000	6,100	6,200
02-00-30-4650	WATER AND SEWER	326	500	800	800
02-00-30-4210	MAINTENANCE-BUILDING	4,664	4,000	3,000	4,000
02-00-60-4680	LIABILITY INSURANCE	-	5,921	5,921	7,547
<b>TOTAL OTHER EXPENDITURES</b>		<b>9,790</b>	<b>16,421</b>	<b>15,821</b>	<b>18,547</b>

<b>TOTAL EXPENDITURES</b>		<b>32,024</b>	<b>36,071</b>	<b>33,361</b>	<b>39,725</b>
---------------------------	--	---------------	---------------	---------------	---------------



## **METRA FUND**

### **REVENUE**

#### **METRA PARKING FEES 02-00-00-3840**

This revenue is derived from commuters parking in the Metra lots. Includes revenue projections for daily parking fee increase to \$1.75 per day and \$34 per month parking pass. Assumes 23,000 cars parked per year.

### **EXPENSES**

#### **SALARY 02-00-10-4013**

Portion of salaries based on time spent on Metra activities.

#### **OVERTIME 02-00-10-4014**

Overtime is spread to Streets/Water/Sewer/Metra/Mansion based on the percentage of public works salaries in each fund. Costs for overtime are broken down below.

On call compensation	\$5,200
On call pay	\$15,750
Other overtime	\$10,000

#### **SICK TIME COMPENSATION 02-00-10-4017**

Cost for payment of sick time compensation program based on the percentage of salaries in this fund.

#### **HEALTH & LIFE INSURANCE 02-00-10-4110**

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and 7% increase in premiums over the previous fiscal year.

#### **IMRF-EMPLOYER CONTRIBUTION 02-00-10-4130**

The proposed value is calculated at the Village's projected contribution rate.

#### **SOCIAL SECURITY 02-00-10-4140**

Contribution to Retirement Fund for Social Security and Medicare costs related to salaries in this fund.

#### **OPERATING EXPENSE 02-00-20-4211**

Contract expenses as needed for repairs.

#### **MOWING 02-00-20-4213**

Contract expense for mowing at Metra Station.

## **METRA FUND**

### **ELECTRIC 02-00-30-4660**

Electricity costs for Metra Station that is not eligible for free service per franchise agreement.

### **WATER & SEWER 02-00-30-4650**

Paid to water/sewer fund for Metra water usage.

### **MAINTENANCE-BUILDING 02-00-30-4210**

Contract repairs, as needed, to municipal facilities such as Metra.

### **LIABILITY INSURANCE 02-00-60-4680**

Cost for Metra's portion of liability/workman's compensation insurance.

**MOTOR FUEL TAX FUND****REVENUE**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>REVENUE</b>					
75-00-00-3340	MOTOR FUEL TAX	298,423	212,406	225,518	226,392
75-00-00-3810	INTEREST EARNED	54	200	200	200
<b>TOTAL MFT REVENUE</b>		<b>298,477</b>	<b>212,606</b>	<b>225,718</b>	<b>226,592</b>

**MFT EXPENSES**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>MFT EXPENSES</b>					
75-00-00-4260	SNOW REMOVAL	163,404	-	-	-
75-00-00-4320	DESIGN ENGINEERING	-	22,288	22,288	-
75-00-00-4240	ROAD RESURFACING	-	-	-	483,787
<b>TOTAL MFT EXPENSES</b>		<b>163,404</b>	<b>22,288</b>	<b>22,288</b>	<b>483,787</b>

## **MOTOR FUEL TAX FUND**

### **REVENUES**

#### **MOTOR FUEL TAX 75-00-00-3340**

Revenue per Illinois Municipal League estimates:

FY 15/16      25.80 per person

FY 16/17      25.90 per person

### **EXPENSES**

#### **DESIGN ENGINEERING 75-00-00-4320**

Costs to design the 2016 road resurfacing program.

#### **ROAD RESURFACING 75-00-00-4240**

Cost for construction and construction engineering for Oakland Ridge subdivision and Walgreens Alley.

**RETIREMENT FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>REVENUES</b>					
21-00-00-3900	SOCIAL SECURITY GENERAL FUND	184,651	191,797	187,084	184,000
21-00-00-3902	SOCIAL SECURITY METRA FUND	334	-	-	-
21-00-00-3903	SOCIAL SECURITY MANSION FUND	670	-	-	-
21-00-00-3910	GENERAL FUND IMRF	83,015	93,889	91,732	78,000
21-00-00-3912	METRA FUND IMRF	400	-	-	-
21-00-00-3913	MANSION FUND IMRF	799	-	-	-
<b>TOTAL REVENUES</b>		<b>269,869</b>	<b>285,686</b>	<b>278,816</b>	<b>262,000</b>

<b>EXPENSES</b>					
21-00-00-4140	SOCIAL SECURITY GENERAL FUND	204,349	191,797	191,797	184,000
21-00-00-4130	IMRF GENERAL FUND	123,155	93,889	93,889	78,000
<b>TOTAL EXPENDITURES</b>		<b>327,504</b>	<b>285,686</b>	<b>285,686</b>	<b>262,000</b>

## **RETIREMENT FUND**

### **REVENUE**

The Retirement fund receives revenue from the property taxes levied for retirement and social security. In addition, the Water/Sewer Fund, Metra Fund and Mansion Fund (enterprise funds) make IMRF and social security contributions to pay their share of IMRF and social security expenses. Police pension costs are listed separately.

#### **FICA GENERAL 21-00-00-3900**

Last year's budget value represented the General fund tax levy based on estimated General salaries and the FICA contribution rate of 7.65% (Administration, Building, Streets & Parks, Water & Sewer and Police Departments) 7.65% for Police Officers.

#### **IMRF GENERAL FUND 21-00-00-3910**

The proposed value is calculated at the Village's projected contribution rate.

### **EXPENSES**

#### **FICA GENERAL FUND 21-00-00-4140**

The proposed value is estimated to fund social security and Medicare taxes associated with payroll. The budget value is based on estimated salaries and is proportionate to the tax levy value of the general fund, the enterprise fund contributions.

#### **IMRF GENERAL FUND 21-00-00-4130**

The proposed value is estimated to fund Illinois Municipal Retirement Fund contributions associated with salaries. The budget value is based on estimated salaries and is proportionate to the tax levy value of the general fund and the enterprise contributions.

**LIABILITY INSURANCE FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>REVENUES</b>					
10-00-00-3010	PROPERTY TAX	185,085	185,985	181,285	190,000
10-00-00-3016	WATER/SEWER CONTRIBUTION	37,766	71,046	71,046	67,925
10-00-00-3017	MANSION CONTRIBUTION	-	5,921	5,921	7,547
10-00-00-3018	METRA CONTRIBUTION	-	5,921	5,921	7,547
<b>TOTAL REVENUES</b>		<b>222,851</b>	<b>268,873</b>	<b>264,173</b>	<b>273,019</b>

<b>FUND EXPENSES</b>					
10-00-00-5190	MISCELLANEOUS	-	2,000	0	2,000
10-00-00-4680	LIABILITY INSURANCE EXPENSE	230,229	234,820	262,055	243,020
<b>TOTAL EXPENDITURES</b>		<b>230,229</b>	<b>236,820</b>	<b>262,055</b>	<b>245,020</b>

## **LIABILITY INSURANCE FUND**

### **REVENUE**

The Insurance fund receives revenue from the property taxes levied for property, liability and casualty insurance. In addition, the Water and Sewer fund makes contributions to the Insurance fund to pay its share of insurance costs.

#### **PROPERTY TAX 10-00-00-3010**

This account reflects the portion of the property tax used to fund the General fund share of liability insurance premium.

#### **WATER & SEWER CONTRIBUTION 10-00-00-3016**

This represents the Water & Sewer fund share of liability insurance premium.

#### **MANSION CONTRIBUTION 10-00-00-3017**

This represents the Mansion Fund's share of liability insurance premium.

#### **METRA CONTRIBUTION 10-00-00-3018**

This represents the Metra Fund's share of liability insurance premium.

### **EXPENSES**

#### **MISCELLANEOUS 10-00-00-5190**

Costs for unanticipated insurance expenses.

#### **LIABILITY INSURANCE EXPENSE 10-00-00-4680**

Includes costs for the Village's liability insurance cost to our carrier, Illinois Municipal League Risk Management Association.



**GENERAL CAPITAL FUND**

		<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
<b>REVENUES</b>					
90-00-00-3030	SALES TAX	81,837	80,000	-	37,500
90-00-00-3040	INCOME TAX	104,834	84,788	154,716	44,579
90-00-00-3070	LOCAL USE TAX	28,295	16,170	48,512	10,271
90-00-00-3080	VIDEO GAMING	53,038	48,000	75,000	99,000
90-00-00-3821	INTEREST INCOME	272	-	-	-
90-00-00-3820	WATER TOWER RENT	28,967	29,813	29,813	30,707
90-00-00-3120	VEHICLE LICENSING	89,564	90,000	94,936	93,000
	OTHER REVENUE	-	-	75,000	-
<b>TOTAL REVENUES</b>		<b>386,807</b>	<b>348,771</b>	<b>477,977</b>	<b>315,057</b>

<b>2014/15 EXPENSES</b>					
90-00-00-5201	ROAD RESURFACING	441,441	-	-	-
90-00-00-5202	MANSION LED SIGN	-	-	-	-
90-00-00-5203	POLICE SQUAD	27,011	-	-	-
90-00-00-5204	POLICE HAND GUNS	1,586	-	-	-
90-00-00-5205	TRUCK BODY REPLACEMENT	6,800	-	-	-
90-00-00-5206	REPAIRS AND IMPROVEMENTS	48,314	-	-	-
90-00-00-5207	FINANCE SOFTWARE	80,791	-	-	-
90-00-00-5208	DOCUMENT IMAGING	19,430	6,000	-	6,000
90-00-00-5209	METRA ROOF	25,314	-	-	-
90-00-00-5210	SECURITY CAMERAS	11,053	-	-	-
90-00-00-5211	SEWER HOOK UP - LOFFREDO PARK	37,955	-	-	-
90-00-00-8000	WOODHILL DEMOLISH	33,300	-	-	-
90-00-00-8001	PARKING LOT PURCHASE	-	-	-	-
90-00-00-8002	MANSION BOILER	2,740	-	-	-
<b>2014/15 EXPENSES</b>		<b>735,735</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>

<b>2015/16 EXPENSES</b>					
90-00-00-8003	PUBLIC WORKS/MANSION GATES	-	32,000	24,500	-
90-00-00-8004	CAMERA SYSTEM	-	19,000	14,205	-
90-00-00-8005	COMPUTER SERVER/RACK/WIRING	-	15,000	16,690	-
90-00-00-8006	TRAIN STATION BRICKS	-	50,000	15,200	-
90-00-00-8007	ECONOMIC INCENTIVE	-	75,000	75,000	-
90-00-00-8008	REPAIRS AND IMPROVEMENTS	-	50,000	130,000	-
90-00-00-8009	TIF DISTRICT	-	65,000	20,000	50,000
90-00-00-8010	BOARD ROOM PROJECTION EQUIPMENT	-	8,500	5,593	-
90-00-00-8011	MANSION ROOF	-	100,000	66,837	-
<b>2015/16 EXPENSES</b>		<b>0</b>	<b>414,500</b>	<b>368,025</b>	<b>50,000</b>

<b>2016/17 EXPENSES</b>					
	CDBG GRANT MATCH	-	-	-	135,000
	IRRIGATION SYSTEM	-	-	-	25,000
	BUSINESS DISTRICT	-	-	-	17,500
	POLICE PENSION CONTRIBUTION	-	-	-	43,273
	ECONOMIC INCENTIVE	-	-	-	50,000
	TRUCK BODY WORK	-	-	-	15,000
	COPIER PURCHASE	-	-	-	9,600
	MISC FACILITY REPAIRS	-	-	-	14,000
	PUBLIC WORKS POND FILLING	-	-	-	25,000
	REPAIRS AND IMPROVEMENTS	-	-	-	50,000
<b>2016/17 EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>384,373</b>

<b>TOTAL EXPENSES</b>		<b>735,735</b>	<b>420,500</b>	<b>368,025</b>	<b>440,373</b>
-----------------------	--	----------------	----------------	----------------	----------------

## **GENERAL CAPITAL FUND**

### **REVENUE**

#### **SALES TAX**

First 95% of Sales Tax generated is pledged towards the General Operating Fund. Revenue in excess of the budget is dedicated towards the General Capital Fund.

#### **STATE INCOME TAX**

First 95% of Income Tax generated is pledged towards the General Operating Fund. Revenue in excess of the budget is dedicated towards the General Capital Fund.

#### **LOCAL USE TAX**

First 95% of Local Use Tax generated is pledged towards the General Operating Fund. Revenue in excess of the budget is dedicated towards the General Capital Fund.

#### **VIDEO GAMING TAX 01-00-10-3080**

The Village receives 5% of the net terminal income from all licensed video gaming terminals located in the Village. This revenue is collected by and distributed to the Village from the Illinois Department of Revenue on a monthly basis. FY 16/17 assumes 9 establishments @ \$8,333 per month.

#### **RENT-TOWER 01-00-30-3820**

Revenue from T-Mobile rent of the water tower for antennas. Per agreement, fee increases by \$300 annually. Contract automatically renewed in 2013 through 2018.

#### **VEHICLE LICENSE 01-00-20-3120**

All households within the village are charged an annual motor vehicle license fee which is billed in installments on the sewer and water bill.

All households located in single-family dwellings, townhomes, and condominiums - \$36.

All multi-family rental units - \$18 (per dwelling unit).

All multiple-family rental units located within a building reserved exclusively for senior housing - \$12 (per dwelling unit).

Senior Discount - \$12

Commercial:

1 to 4	Vehicles	\$ 36
5 to 10	Vehicles	\$ 72
10+	Vehicles	\$108

## GENERAL CAPITAL FUND

## EXPENSES

## Document Imaging

**\$6,000**

Carryover costs to complete Village's document imaging project.

## TIF Fund

**\$50,000**

Carryover costs for the establishment of the Village's TIF district.

### CDBG Grant Match

**\$135,000**

Grant match for 2015 and 2016 Community Development Block Grant (CDBG). Project is to complete street scape and parking lot improvements to Cedar Avenue.

## Irrigation System

**\$25,000**

Cost for irrigation system related to the Cedar Avenue Streetscape Project.

## Business District

**\$17,500**

Cost for the creation of business district.

## Police Pension Contribution

**\$43,273**

Cost for additional contribution to the Police Pension Fund. Cost increase of \$170,000 was unanticipated and therefore a portion of this increase has been taken from the General Capital Fund.

## Economic Incentive

**\$50,000**

Cost for the current year's economic incentive program as adopted by the Village Board.

## Truck Body Work

**\$15,000**

Cost for body work improvements needed for Truck 7 and Truck 20.

## Copier Purchase

**\$9,600**

Cost to purchase used copiers at Police and Village Hall facilities at the expiration of the lease agreement in October.

**Misc. Facility Repairs** **\$14,000**

Costs for the following repairs needed on various Village facilities.

- Heat/AC Unit for Police Station \$2,500
- Salt Bin Repairs \$4,500
- Tuck point Village Hall (South side) \$2,500
- Public Works Roof Repairs \$4,500

**Public Works Pond Filling** **\$25,000**

Cost to dewater, drain and fill western pond on the Public Works grounds. Cost includes SMC permit.

**Repairs and Improvements** **\$50,000**

Cost for repairs and improvement expenses.

**WATER & SEWER CAPITAL FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	----------------------------------	-----------------------------

<b>REVENUES</b>					
91-00-00-3580	WATER CONNECTION FEES	30,100	-	-	-
91-00-00-3590	SEWER CONNECTION FEES	7,700	-	-	-
	IEPA LOAN REVENUE	-		-	4,452,373
91-00-00-3810	INTEREST INCOME	515	-	-	
<b>TOTAL REVENUES</b>		<b>38,315</b>	<b>-</b>	<b>-</b>	<b>4,452,373</b>

<b>2014/15 EXPENSES</b>					
91-00-00-5101	WATER METER REPLACEMENTS	28,675	-	-	-
91-00-00-5102	DESIGN ENGINEERING - LM WATER PROJECTS	376,844	52,800	100,777	-
91-00-00-5103	REBUILD LIFT STATION	150,041	-	-	-
91-00-00-5104	UTILITY TRUCK REPLACEMENT	35,485	-	-	-
<b>2014/15 EXPENSES</b>		<b>591,045</b>	<b>52,800</b>	<b>100,777</b>	<b>-</b>

<b>2015/16 EXPENSES</b>					
91-00-00-8008	REPAIRS AND IMPROVEMENTS	-	75,000	10,800	75,000
91-00-00-8013	GRAND AVENUE WATER MAIN	-	1,000,000	1,104,382	168,618
91-00-00-8014	ROUTE 83 WATER MAIN	38,930	200,000	221,565	58,434
91-00-00-8015	THOMPSON SCHOOL WATER MAIN	-	70,000	64,632	15,367
91-00-00-8016	CONSTRUCTION ENGINEERING	-	100,000	48,311	5,149
91-00-00-8017	LIFT STATION #1 REHABILITATION	-	100,000	-	100,000
91-00-00-8018	WATER METER REPLACEMENTS	-	31,250	21,800	9,450
91-00-00-8019	EQUIPMENT REPLACEMENT CONTRIBUTION	-	112,000	112,000	112,000
91-00-00-8020	SANITARY SEWER TELEWISE/CLEAN	-	20,000	-	40,000
<b>2015/16 EXPENSES</b>		<b>38,930</b>	<b>1,708,250</b>	<b>1,583,490</b>	<b>584,018</b>

<b>2016/17 EXPENSES</b>					
	ALTITUDE VALVE	-	-	-	109,000
	CEDAR AVENUE WATER TOWER REHAB	-	-	-	65,000
	ENGINEERING MONAVILLE LIFT STATION	-	-	-	4,500
	IEPA LOAN PAYMENTS	-	-	-	4,225,978
<b>2016/17 EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>4,404,478</b>

## **WATER/SEWER CAPITAL FUND**

### **REVENUE**

#### **IEPA Revenue**

Revenue received from the IEPA to fund water system improvements. \$4,452,373 represents the estimated revenue to be received for:

• Water Storage Tank	\$1,517,200
• Sun Lake Water Main	\$1,107,060
• Water Facilities Building Improvements	\$1,073,000
• Design Engineering	\$226,395
• Construction Engineering	\$217,500
• SCADA System Upgrade	\$200,300
• Project Contingencies	\$110,917

#### **Fund In Excess of Operating Balance**

Revenue transferred from the Water/Sewer operating balance. The transfer is the amount of funds in excess of the operating fund target balance.

## **WATER/SEWER CAPITAL FUND**

### **EXPENSES**

<b>Repairs and Improvements</b>	<b>\$75,000</b>
---------------------------------	-----------------

Costs for water/sewer capital repairs and improvements.

<b>Grand Avenue Water Main</b>	<b>\$168,618</b>
--------------------------------	------------------

Remaining costs for project carryover into 2016/17 fiscal year.

<b>Route 83 Water Main</b>	<b>\$58,434</b>
----------------------------	-----------------

Remaining costs for project carryover into 2016/17 fiscal year.

<b>Thompson School Water Main</b>	<b>\$15,367</b>
-----------------------------------	-----------------

Remaining costs for project carryover into 2016/17 fiscal year.

<b>Lift Station #1 Rehabilitation</b>	<b>\$100,000</b>
---------------------------------------	------------------

Cost for the rehabilitation of Lift Station #1, which includes fixing infiltration issues, spray lining the tank and fixing other unanticipated issues.

Pump replacement costs are in the Water/Sewer Equipment Replacement Fund.

<b>Water Meter Replacements</b>	<b>\$9,450</b>
---------------------------------	----------------

Cost to replace non-radio read meters. Costs in 2016/17 will complete this project to make all meters radio read.

<b>Equipment Replacement Contribution</b>	<b>\$112,000</b>
---	------------------

Cost needed to establish Water/Sewer Equipment Replacement Fund; payment two of two. Fund establishes a schedule and costs for the replacement of major water and sewer equipment.

<b>Altitude Valve</b>	<b>\$109,000</b>
-----------------------	------------------

Cost to install altitude valve at the Cedar Avenue water tower. The Village's two water towers are at two different heights. The altitude valve is needed so that the two towers can function at their maximum capacity.

<b>Cedar Avenue Water Tower Rehabilitation</b>	<b>\$65,000</b>
--	-----------------

Cost to wash and rehabilitate Cedar Avenue Water Tower. The installation of the altitude valve requires the Cedar Avenue water tower to be drained. With the tower drained, these costs would fund the interior washing of the tower and any needed repairs identified.

<b>Monaville Liftstation Engineering</b>	<b>\$4,500</b>
--	----------------

Costs to begin engineering work to explore options related to the Monaville liftstation. This liftstation is at capacity and will need major work to ensure it will be able to handle current flows and any additional flows caused by future developments.

**Sanitary Sewer Televise/Clean****\$40,000**

Costs to televise and clean the sanitary sewer line from the Public Works Lift Station (#1) to the Route 59/County Interceptor. This pipe is too large for our camera televising system to work properly. Costs are for the joint bid contract with the Northwest Region Sanitary District for this work.

This pipe collects all affluent from the entire southern system and feeds it directly into the County interceptor. This pipe has not been inspected since it was installed in 1991 and televising and cleaning it will help to ensure that no major issues are present.

To remain compliant with the COMOM Program, to reduce infiltration and to ensure the sanitary sewer system is properly functioning, the Village televises and cleans 10% of our sanitary system annually. This project is part of our annual inspection program.

**IEPA Loan Payments****\$4,225,978**

This cost represents payments made to the contractors for the IEPA loan funded projects. Costs includes all costs included in the Water/Sewer Capital revenue narrative with the exception of design engineering (\$226,395) since those costs were previously paid.



**PUBLIC WORKS FLEET REPLACEMENT FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

**REVENUE**

94-00-00-3920	STREETS CONTRIBUTION	-	44,000	44,000	44,000
94-00-00-3921	WATER/SEWER CONTRIBUTION	-	66,000	66,000	66,000
94-00-00-3893	SURPLUS SALE PROCEEDS	-	-	13,823	-
94-00-30-3810	INTEREST INCOME	-	-	322	-
<b>TOTAL</b>		<b>0</b>	<b>110,000</b>	<b>124,145</b>	<b>110,000</b>

**EXPENSES**

94-00-00-8021	SKID STEER	-	35,000	36,621	0
94-00-00-8022	UTILITY VEHICLE	-	30,000	29,661	0
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>65,000</b>	<b>66,282</b>	<b>0</b>

**PUBLIC WORKS FLEET REPLACEMENT FUND**

**REPLACEMENT ITEMS**

**None**

**SQUAD CAR REPLACEMENT FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>REVENUE</b>					
95-00-00-3923	FUND CONTRIBUTION	-	63,000	63,000	72,000
95-00-30-3893	SURPLUS SALE PROCEEDS	3,900	-	1,808	-
95-00-30-3810	INTEREST INCOME	-	-	184	0
<b>TOTAL</b>		<b>3,900</b>	<b>63,000</b>	<b>64,992</b>	<b>72,000</b>

<b>EXPENSES</b>					
95-00-00-8023	MARKED SQUAD	-	31,500	31,500	0
95-00-00-8024	UTILITY VEHICLE	-	31,500	31,500	40,000
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>63,000</b>	<b>63,000</b>	<b>40,000</b>

## **SQUAD CAR REPLACEMENT FUND**

### **REPLACEMENT ITEMS**

**Marked Utility Squad** **\$40,000**

Per replacement schedule, costs for the replacement of squad #276 (Ford Expedition) with Ford Explorer (Marked).

- Vehicle Purchase      \$27,368
- Outfitting              \$11,767
- Radio                    \$400

Camera and radar unit replacement costs are in the DUI Fund.

**WATER & SEWER EQUIPMENT REPLACEMENT FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

**REVENUE**

96-00-00-3923	FUND CONTRIBUTION	-	156,750	156,750	173,500
96-00-30-3893	SURPLUS SALE PROCEEDS	-	-	-	-
96-00-30-3810	INTEREST INCOME	-	-	-	-
<b>TOTAL</b>		<b>0</b>	<b>156,750</b>	<b>156,750</b>	<b>173,500</b>

**EXPENSES**

96-00-00-8025	LIFT STATION #1 PUMP REPLACEMENT	-	25,000	-	25,000
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>

## **WATER/SEWER EQUIPMENT REPLACEMENT FUND**

### **REPLACEMENT ITEMS**

<b>LIFT STATION #1 PUMPS</b>	<b>\$25,000</b>
------------------------------	-----------------

Per replacement schedule, cost for the purchase and installation of replacement pumps for lift station #1. Additional costs have been included in the Water/Sewer Capital Fund for the rehabilitation of this lift station.

**PARKS CAPITAL**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>REVENUES</b>					
97-00-30-3810	INTEREST INCOME	-	-	-	-
97-00-30-3830	IMPACT FEES	-	-	143,377	-
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>143,377</b>	<b>0</b>

<b>EXPENSES</b>					
97-00-00-8028	BIKE RACKS	-	20,000	-	-
	MANSION PERGOLA	-	-	-	185,000
97-00-00-8029	PARKS SIGNS	-	5,000	-	-
	LOFRREDO PARK PARKING LOT SURFACE				210,000
	BASEBALL PARK PARKING LOT RESURFACING (50%)	-	-	-	40,000
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>20,000</b>	<b>0</b>	<b>435,000</b>

## **PARKS CAPITAL FUND**

### **PARKS CAPITAL FUND**

#### **Mansion Pergola \$185,000**

Cost for pergola replacement, seating area and landscaping. Cost also includes all design work.

#### **Baseball Park Parking Lot Resurface \$40,000**

The Lake Villa Township League has requested the Village's financial assistance with resurfacing the baseball park parking lot. The Village's contribution represents 50% of the estimated cost of the project. The Village's agreement with the Baseball league states that the Village is responsible for "all maintenance of grounds including mowing, garbage, parking lot repairs, etc."

#### **Loffredo Park Paving \$210,000**

Cost for paving the parking lots and roadways within Loffredo Park. Cost also includes all design work.



**MANSION DEBT SERVICE FUND**

ACTUAL 2015/2015	BUDGET 2015/2016	EST. YR. END 2015/2016	BUDGET 2016/2017
---------------------	---------------------	---------------------------	---------------------

EXPENSES					
05-00-00-5010	MANSION DEBT PAYMENT	-	122,280	122,280	-
TOTAL EXPENDITURES		0	122,280	122,280	0

**POLICE PENSION FUND**

**REVENUE**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>POLICE PENSION FUND REVENUE</b>					
20-00-00-3010	REAL ESTATE TAXES	609,358	610,481	610,635	660,000
	OTHER VILLAGE CONTRIBUTIONS	-	-	-	43,273
20-00-00-3030	EMPLOYEE CONTRIBUTIONS	133,245	133,500	133,430	139,746
20-00-00-3810	INTEREST EARNED	3,671	2,400	2,400	2,400
20-00-00-3811	GAIN/LOSS ON SCHWAB ACCTS	185,480	150,000	95,000	100,000
<b>TOTAL POLICE PENSION REVENUE</b>		<b>931,754</b>	<b>896,381</b>	<b>841,465</b>	<b>945,419</b>

**POLICE PENSION FUND EXPENSES**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>POLICE PENSION FUND EXPENSES</b>					
20-00-10-4010	POLICE PENSION	326,375	330,984	342,332	354,363
20-00-60-4810	ADMINISTRATIVE EXPENSES	11,471	2,700	4,000	4,150
20-00-60-4812	BROKERAGE FEES	2,144	8,000	7,164	8,000
20-00-10-4530	TRAINING	-	4,000	4,240	5,500
20-00-20-4330	LEGAL FEES	-	3,000	3,050	3,500
20-00-20-4310	AUDIT-ACTUARY REPORTS	-	4,800	5,629	7,600
<b>TOTAL POLICE PENSION EXPENSES</b>		<b>339,990</b>	<b>353,484</b>	<b>366,415</b>	<b>383,113</b>

**DUI FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>REVENUES</b>					
93-00-00-3890	DUI FINES	10,493	10,000	7,000	8,000
93-00-00-3900	OTHER REVENUE	1,850	-	7,006	-
93-00-00-3810	INTEREST INCOME	3	-	-	-
<b>TOTAL REVENUES</b>		<b>12,346</b>	<b>10,000</b>	<b>14,006</b>	<b>8,000</b>

<b>EXPENSES</b>					
93-00-00-5201	POLICE SQUAD	1,668	-	5,302	-
93-00-00-5202	SQUAD CAMERA REPLACE	4,807	0	4,807	10,000
93-00-00-5203	PORTABLE BREATH TESTER (2)	660	-	-	-
93-00-00-8031	RIFLE CONVERSIONS	-	4,800	4,013	-
93-00-00-8026	SQUAD AED (2)	-	3,400	3,642	-
93-00-00-8027	TASER REPLACEMENT	-	1,200	1,200	1,200
	RADAR UNIT (2)	-	-	-	2,600
<b>TOTAL EXPENDITURES</b>		<b>7,135</b>	<b>9,400</b>	<b>18,964</b>	<b>13,800</b>

## **NEW EQUIPMENT REQUEST**

### **DUI FUND**

**Squad Car Camera Replace (2)      \$10,000**

Cost to replace two squad car camera systems that are in need of replacement.

**Taser Replacement                      \$1,200**

Cost to purchase a Taser pistol to replace one Taser pistol in need of replacement.

**Radar Unit Replace (2)                \$2,600**

Cost to replace two radar units in need of replacement.

**DRUG FORFITURE FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>REVENUES</b>					
92-00-00-3890	DRUG SEIZURE	-	-	2,202	-
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>2,202</b>	<b>0</b>

<b>FUND EXPENSES</b>					
92-00-00-5201	POLICE HANDGUNS	5,000	-	-	0
92-00-00-8032	EXTRA PISTOLS	-	1,800	1,228	0
	CANINE EXPENSES	-	-	-	1,200
<b>TOTAL EXPENDITURES</b>		<b>5,000</b>	<b>1,800</b>	<b>1,228</b>	<b>1,200</b>

## **NEW EQUIPMENT REQUEST**

### **DRUG FUND**

<b>Canine Expenses</b>	<b>\$1,200</b>
------------------------	----------------

One-time costs to purchase supplies needed for new canine unit.

**CELEBRATION OF SUMMER FUND**

<b>ACTUAL 2014/2015</b>	<b>BUDGET 2015/2016</b>	<b>EST. YR. END 2015/2016</b>	<b>BUDGET 2016/2017</b>
-----------------------------	-----------------------------	-----------------------------------	-----------------------------

<b>REVENUES</b>					
80-00-30-3831	DONATIONS/RAFFLE	-	17,000	24,910	18,000
<b>TOTAL REVENUES</b>		<b>0</b>	<b>17,000</b>	<b>24,910</b>	<b>18,000</b>

<b>EXPENSES</b>					
80-00-00-8030	FIREWORKS	-	18,000	18,000	18,000
80-00-60-5190	MISC. EXPENSES	-	5,500	5,485	5,500
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>23,500</b>	<b>23,485</b>	<b>23,500</b>