

**VILLAGE OF LAKE VILLA  
FISCAL YEAR 2017/18 BUDGET SUMMARY**

<b>GENERAL FUND</b>	<b>FY 2017/18 REVENUE</b>	<b>FY 2017/18 EXPENSE</b>	<b>FY 2017/18 PERFORMANCE</b>	<b>FY 2016/17 PERFORMANCE</b>
General Fund Revenue	4,027,467			4,113,835
Administrative		559,793		618,053
Police		2,388,158		2,326,079
Streets		897,455		914,871
Buildings & Grounds		171,916		149,977
<b>TOTAL</b>	<b>4,027,467</b>	<b>4,017,322</b>	<b>10,145</b>	<b>104,855</b>
<b>WATER/SEWER FUND</b>	<b>FY 2017/18 REVENUE</b>	<b>FY 2017/18 EXPENSE</b>	<b>FY 2017/18 PERFORMANCE</b>	<b>FY 2016/17 PERFORMANCE</b>
Water & Sewer Revenue	2,968,888			2,625,152
Water		1,159,396		865,963
Sewer		1,347,877	461,615	1,221,329
<b>TOTAL</b>	<b>2,968,888</b>	<b>2,507,273</b>	<b>461,615</b>	<b>537,860</b>
<b>ENTERPRISE FUNDS</b>				
METRA FUND	40,000	36,207	3,793	308
MANSION FUND	108,900	99,095	9,805	3,450
SPECIAL EVENTS	91,000	69,000	22,000	-
<b>SPECIAL FUNDS</b>				
MFT	224,770	-	224,770	(206,307)
RETIREMENT	349,496	349,496	-	-
INSURANCE	243,402	242,713	689	37,052
<b>CAPITAL FUNDS</b>	<b>FY 2017/18 REVENUE</b>	<b>FY 2017/18 EXPENSE</b>	<b>FY 2017/18 PERFORMANCE</b>	<b>FY 2016/17 PERFORMANCE</b>
GENERAL CAPITAL FUND	504,328	694,681	(190,353)	(9,337)
WATER/SEWER CAPITAL FUND	244,016	773,416	(529,400)	(599,778)
PARKS CAPITAL FUND	-	59,600	(59,600)	(462,307)
DOWNTOWN TIF FUND	20,500	10,050	10,450	-
DOWNTOWN BUSINESS DISTRICT	155,000	108,050	46,950	-
<b>FIXED ASSET FUNDS</b>	<b>FY 2017/18 REVENUE</b>	<b>FY 2017/18 EXPENSE</b>	<b>FY 2017/18 PERFORMANCE</b>	<b>FY 2016/17 PERFORMANCE</b>
SQUAD CAR REPLACEMENT FUND	73,200	43,000	30,200	21,749
PUBLIC WORKS FLEET REPLACEMENT FUND	112,500	196,000	(83,500)	112,000
WATER/SEWER EQUIPMENT REPLACEMENT FUND	63,000	-	63,000	173,500
<b>NON OPERATING FUNDS</b>	<b>FY 2017/18 REVENUE</b>	<b>FY 2017/18 EXPENSE</b>	<b>FY 2017/18 PERFORMANCE</b>	<b>FY 2016/17 PERFORMANCE</b>
POLICE PENSION	1,057,589	437,890	619,699	572,218
DRUG	2,000	6,000	(4,000)	2,805
DUI	6,000	10,000	(4,000)	(14,777)
CELEBRATION OF SUMMER	22,000	23,000	(1,000)	(2,003)

**REVENUE  
GENERAL FUND**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>TAXES</b>					
01-00-10-3010	REAL ESTATE TAXES	1,119,358	1,150,634	1,130,562	1,120,649
01-00-10-3020	ROAD & BRIDGE TAX	20,842	20,000	26,709	20,000
01-00-10-3030	SALES TAX	720,000	712,500	712,500	655,000
01-00-10-3040	STATE INCOME TAX	747,001	847,003	847,003	838,699
01-00-10-3070	USE TAX	161,626	195,143	195,143	210,089
01-00-10-3050	REPLACEMENT TAX	15,226	12,000	8,273	8,000
01-00-10-3140	TELECOMMUNICATIONS TAX	266,931	265,000	245,000	245,000
01-00-10-3150	UTILITY TAX-GAS	87,982	110,000	86,000	85,000
01-00-10-3151	UTILITY TAX-ELECTRIC	298,324	300,000	311,000	300,000
<b>TOTAL TAXES</b>		<b>3,437,290</b>	<b>3,612,280</b>	<b>3,562,190</b>	<b>3,482,437</b>

<b>LICENSES &amp; PERMITS</b>					
01-00-20-3110	LIQUOR LICENSE	18,350	17,000	15,800	15,800
01-00-20-3150	AMUSMENT LICENSE	3,275	1,900	1,900	1,900
01-00-20-3160	VENDING LICENSE	525	1,450	1,450	1,450
01-00-20-3170	BUSINESS REGISTRATION FEES	5,575	5,400	5,400	5,400
01-00-20-3210	BUILDING PERMITS	68,294	60,000	55,000	55,000
01-00-20-3211	WATERSHED PERMIT	25	200	200	200
01-00-20-3213	SITE DEVELOPMENT PERMITS	14,800	6,000	4,401	4,000
01-00-20-3214	LANDSCAPE INSPECTION FEE	-	500	100	500
01-00-20-3250	IMPACT FEES	-	-	1,200	-
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>110,844</b>	<b>92,450</b>	<b>85,451</b>	<b>84,250</b>

<b>OTHER REVENUE</b>					
01-00-30-3130	CABLE FRANCHISE	196,267	155,000	185,000	185,000
01-00-30-3212	COMPUTER FUND	1,801	1,500	1,200	1,200
01-00-30-3350	GRANTS-STATE	2,435	-	13,500	-
01-00-30-3360	GRANTS-FEDERAL	2,780	-	-	-
01-00-30-3480	ZONING HEARING FEES	-	800	800	800
01-00-30-3610	POLICE REPORTS	705	500	500	500
01-00-30-3710	COURT FINES	109,200	110,000	82,000	85,000
01-00-30-3720	PARKING & ORDINANCE FINES	36,078	40,000	42,000	45,000
01-00-30-3730	SEX OFFENDER REGISTRATION FEE	-	280	280	280
01-00-30-3810	INTEREST INCOME	10,274	45,000	45,000	45,000
01-00-30-3880	SCHOOL RESOURCE OFFICERS	68,957	77,914	77,914	78,000
01-00-30-3890	OTHER REVENUE	37,362	25,000	18,000	20,000
<b>TOTAL OTHER REVENUE</b>		<b>465,859</b>	<b>455,994</b>	<b>466,194</b>	<b>460,780</b>

<b>TOTAL GENERAL FUND</b>		<b>4,013,993</b>	<b>4,160,724</b>	<b>4,113,835</b>	<b>4,027,467</b>
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## 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	\$ 499,649
Police	\$ 471,000
<u>Street &amp; Bridge</u>	<u>\$ 140,000</u>
	<b>\$1,120,649</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, \$97.20 per person (IML estimate) revenue is anticipated for 16/17 and \$101.00 for FY 17/18. The Village uses the Illinois Municipal League estimate for income tax projections. Due to IML concerns with the estimates, assumes a 10% reduction in the IML projection. The budget anticipated a \$105 per person amount.

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 \$24.20 per person in FY 16/17 and \$25.30 in FY 17/18.

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 17/18 assumes:

<u>Class</u>	<u>Fee</u>	<u>#</u>
Class A	\$1,000	12 (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</b>	<b>BUDGET</b>	<b>EST. YR. END</b>	<b>BUDGET</b>
<b>2015/2016</b>	<b>2016/2017</b>	<b>2016/2017</b>	<b>2017/2018</b>

<b>PERSONNEL EXPENSES</b>					
01-10-10-4011	SALARY	288,352	295,500	330,968	260,000
01-10-10-4015	PART-TIME	41,821	25,920	19,600	41,000
01-10-10-4014	OVERTIME	-	500	-	500
01-10-10-4017	SICK TIME COMPENSATION	4,795	5,000	2,388	5,006
01-10-10-4020	SALARY-VILLAGE CLERK	3,500	3,500	3,500	3,500
01-10-10-4021	SALARY-MAYOR & TRUSTEES	22,520	25,000	22,310	25,000
01-10-10-4022	SALARY-ZONING & PLANNING	240	1,520	-	1,520
01-10-10-4110	HEALTH & LIFE INSURANCE	56,103	57,480	66,859	48,000
01-10-10-4530	TRAINING/TRAVEL/MEMBERSHIPS	11,321	11,540	8,500	11,540
<b>TOTAL PERSONNEL EXPENSES</b>		<b>428,652</b>	<b>425,960</b>	<b>454,125</b>	<b>396,066</b>

<b>CONTRACTOR EXPENSES</b>					
01-10-20-4310	AUDIT	11,358	11,187	10,017	11,250
01-10-20-4330	LEGAL FEES	40,833	55,000	68,000	55,000
01-10-20-4811	COMPUTER-SUPPORT/SOFTWARE	14,724	22,986	26,000	21,918
01-10-20-4391	CODIFICATION	5,110	7,000	3,500	4,000
01-10-20-4380	RETAIL RECRUITMENT/PLANNING	932	1,500	850	25,000
01-10-20-4813	EQUIPMENT MAINTENANCE	2,648	4,738	2,120	2,780
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>75,605</b>	<b>102,411</b>	<b>110,487</b>	<b>119,948</b>

<b>OTHER EXPENSES</b>					
01-10-60-4430	PUBLISHING	1,598	3,000	500	2,000
01-10-60-4442	NEWSLETTER	5,450	4,380	4,458	1,139
01-10-60-4440	PRINTING	415	2,000	400	1,000
01-10-60-4441	PUBLIC RELATIONS	2,199	12,000	14,422	13,500
01-10-60-4450	SWALCO FEE	3,746	3,900	3,746	3,800
01-10-60-4810	OFFICE SUPPLIES	7,300	9,450	8,500	8,540
01-10-60-4812	CREDIT CARD FEES	224	667	350	500
01-10-60-5190	MISCELLANEOUS EXPENSES	10,080	7,500	9,000	8,000
01-10-60-5201	NEW EQUIPMENT	15,844	11,050	12,065	5,300
<b>TOTAL OTHER EXPENSES</b>		<b>46,855</b>	<b>53,947</b>	<b>53,441</b>	<b>43,779</b>

<b>TOTAL ADMINISTRATION EXPENSES</b>		<b>551,113</b>	<b>582,318</b>	<b>618,053</b>	<b>559,793</b>
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**ADMINISTRATION  
(GENERAL FUND)**

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

Salaries for Payroll Clerk, Administrative Assistant, Administrator, and Finance Director Position, plus auto allowance (\$2,760) for Administrator.

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

PT Accountant (24 hours/week) and PT Receptionist (12 hours/week).

**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
<u>Chamber Dues</u>	<u>\$ 200</u>
	<b>\$ 11,540</b>

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

Portion of contractual costs for annual Village audit. FY 16/17 \$18,000 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.

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

Payroll System	\$ 4,000	(50%)
Laserfiche	\$ 1,000	(50%)
Software Licensing	\$ 2,300	(50%)*
IT Support	\$ 6,300	(50%)
Finance Software	\$ 3,750	(50%)
Website Fee	\$ 1,200	(50%)
Community Notification	\$ 2,948	(50%)
<u>Adobe Creative Suite</u>	<u>\$ 420</u>	<u>(50%)</u>
	<b>\$21,918</b>	

\*SOFTWARE LICENSING - Online Backup \$2,500/Antivirus \$300/Anti-malware \$1,200/Spam \$600

**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)**

**RETAIL RECRUITMENT 01-10-20-4380**

Contract cost for retail recruitment services.

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

Postage Machine Agreement	\$1,680	(100%)
<u>Copier Maintenance</u>	<u>\$1,100</u>	(100%)
	<b>\$2,780</b>	

**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	\$ 3,500
<u>Other events</u>	<u>\$ 3,000</u>
	<b>\$13,500</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%)
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**CREDIT CARD FEES 01-10-60-4812**

10% of total credit card fees, remainder in Water/Sewer Fund.

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

Costs for unanticipated expenses.

**ADMINISTRATION  
(GENERAL FUND)**

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

Misc. Computer Equipment	\$ 2,500
<u>Computer Replacements</u>	<u>\$ 2,800</u>
	<b>\$ 5,300</b>

## POLICE

ACTUAL 2015/2016	BUDGET 2016/2017	EST. YR. END 2016/2017	BUDGET 2017/2018
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PERSONNEL EXPENSES					
01-20-10-4010	SALARY-FULL-TIME OFFICERS	1,353,608	1,410,151	1,410,094	1,409,328
01-20-10-4011	SALARY-POLICE CLERICAL	62,495	64,500	65,220	65,000
01-20-10-4012	SALARY-PART-TIME POLICE CLERICAL	13,071	12,000	12,700	12,000
01-20-10-4012	SALARY-PART-TIME OFFICERS	97,251	106,000	106,000	106,000
	SUPERVISOR BONUS PROGRAM		10,000	10,000	10,000
01-20-10-4013	MECHANIC	15,468	19,000	19,000	19,500
01-20-10-4014	OVERTIME, COURT & RANGE	60,453	60,000	55,000	60,000
01-20-10-4016	OIC PAY	1,703	5,000	2,500	5,000
01-20-10-4021	SICK PAY BUY BACK	16,970	15,000	15,764	15,000
01-20-10-4018	HOLIDAY PAY	28,244	30,000	25,352	25,000
01-20-10-4019	FTO PAY	142	1,000	400	1,000
01-20-10-4110	HEALTH & LIFE INSURANCE	270,571	287,165	267,862	290,000
01-20-50-4022	POLICE COMMISSIONER	270	600	-	600
01-20-50-5191	POLICE COMM EXPENSES	375	80	80	80
01-20-10-4170	UNIFORM ALLOWANCE	19,081	14,650	14,650	18,000
01-20-10-4171	VEST REPLACEMENTS		4,500	4,500	-
01-20-10-4530	TRAINING/TRAVEL/MEMBERSHIPS	12,584	24,710	16,000	18,710
01-20-10-4560	RANGE-SHOOT & SUPPLIES	7,786	10,000	7,000	10,000
01-20-10-4570	PHYSICALS/TESTING	-	1,500	-	1,500
<b>TOTAL PERSONNEL EXPENSES</b>		<b>1,960,074</b>	<b>2,075,856</b>	<b>2,032,122</b>	<b>2,066,718</b>

CONTRACTOR EXPENSES					
01-20-20-4330	LEGAL FEES - PROSECUTION	36,531	40,000	28,000	35,000
01-20-20-4393	POLICE POLICIES		5,450	5,450	5,450
01-20-20-4460	DISPATCHING	45,816	47,985	63,226	81,068
01-20-50-4330	POLICE COMM FEES	-	5,000	5,000	5,000
01-20-20-4710	RADIOS	15,454	20,400	20,400	13,200
01-20-30-4230	MAINTENANCE-VEHICLES	7,031	4,800	8,300	4,800
01-20-20-4813	EQUIPMENT MAINTENANCE	7,388	8,308	5,759	6,650
01-20-20-4331	ADMINISTRATIVE ADJUDICATION	2,450	2,100	2,100	2,100
01-20-20-4332	CRIME LAB	-	-	-	14,651
01-20-20-4811	COMPUTER-SUPPORT/SOFTWARE	6,984	8,580	8,494	-
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>121,655</b>	<b>142,623</b>	<b>146,729</b>	<b>167,919</b>

OTHER EXPENSES					
01-20-30-4820	AUTOMOTIVE FUEL/OIL	25,688	34,000	28,000	30,000
01-20-30-4930	SUPPLIES-VEHICLE	15,181	20,121	15,000	20,121
01-20-60-4420	TELEPHONE/INTERNET	11,131	15,000	12,000	-
01-20-60-4440	PRINTING/PUBLIC RELATION	4,605	5,000	5,000	5,500
01-20-60-4810	OFFICE SUPPLIES	5,421	9,450	7,228	8,400
01-20-60-4940	SUPPLIES	6,439	5,000	5,000	5,000
01-20-60-5190	MISCELLANEOUS	1,660	5,000	3,500	5,000
01-20-60-5205	FLEET REPLACEMENT CONTRIBUTION	63,000	67,000	67,000	73,200
01-20-60-5201	NEW EQUIPMENT	14,363	6,000	4,500	6,300
<b>TOTAL OTHER EXPENSES</b>		<b>147,488</b>	<b>166,571</b>	<b>147,228</b>	<b>153,521</b>

<b>TOTAL POLICE EXPENSES</b>		<b>2,229,217</b>	<b>2,385,050</b>	<b>2,326,079</b>	<b>2,388,158</b>
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**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). Officers=\$844,659, Chief, Lieutenants, Sergeants=\$564,669. Assumes replacement of Officer position.

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, plus \$1,000 of overtime.

**SALARY-PART-TIME POLICE CLERICAL 01-20-10-4012**

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, 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 COMMISION EXPENSES 01-20-50-5191**

Costs for police officer hiring process completion and Sergeant Promotional Exam List.

**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>

**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	\$ 2,500
Background License (TLO)	\$ 600
<u>Staff &amp; Command</u>	<u>\$ 2,500</u>
	<b>\$18,710</b>

**POLICE  
(GENERAL FUND)**

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

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

**PHYSICALS/TESTING 01-20-10-4570**

Cost for required employment physicals and testing.

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

Court fees for prosecutions.

**POLICE POLICIES 01-20-20-4393**

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

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

Costs per dispatching agreement with FoxComm (\$80,000 per year) 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	\$ 7,200
Radio Equipment	\$ 6,000
	<u>          </u>
	<b>\$13,200</b>

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

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

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

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

Cell Phone Search	\$ 800	
Radar Certification	\$ 300	
Livescan system	\$ 4,500	(Maintenance plan)
Camera System Warranty	\$ 600	
Records maintenance	\$ 450	
	<u>          </u>	
	<b>\$ 6,650</b>	

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

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

**POLICE  
(GENERAL FUND)**

**CRIME LAB**

Costs for North East Illinois Regional Crime Lab at \$1.33 per resident, plus \$3,000 storage rental fee.

**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 moved to Buildings & Grounds.

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

Costs for printing letterhead, forms and tickets.

**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
<u>Evidence processing</u>	<u>\$1,500</u>
	<b>\$5,000</b>

**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**

Computer Supplies	\$2,000
Computers(3)	\$2,400
Desk	\$ 800
<u>Front Counter Camera</u>	<u>\$1,100</u>
	<b>\$6,300</b>



## STREETS

ACTUAL 2015/2016	BUDGET 2016/2017	EST. YR. END 2016/2017	BUDGET 2017/2018
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PERSONNEL EXPENSES					
01-41-10-4012	PART-TIME WAGES	21,972	27,500	33,000	27,500
01-41-10-4013	SALARY-MAINTENANCE	284,311	291,644	264,000	290,000
01-41-10-4014	OVERTIME	18,692	16,000	23,000	16,000
01-41-10-4017	SICK TIME COMPENSATION	3,062	3,500	1,809	2,500
01-41-10-4110	HEALTH & LIFE INSURANCE	70,746	78,703	79,000	78,000
01-41-10-4170	UNIFORM ALLOWANCE	2,309	3,000	2,000	3,000
01-41-10-4530	TRAVEL/TRAINING/MEMBERSHIP	1,319	2,000	2,000	2,000
01-41-10-4570	TESTING/PHYSICALS	-	2,000	-	2,000
<b>TOTAL PERSONNEL EXPENSES</b>		<b>402,412</b>	<b>424,347</b>	<b>404,809</b>	<b>421,000</b>

CONTRACTOR EXPENSES					
01-41-20-4320	ENGINEERING	14,776	15,000	4,000	8,000
01-41-40-4240	MAINTENANCE-STREETS	77,375	85,000	88,326	85,000
01-41-40-4242	STREET SWEEPING	3,652	5,000	4,872	4,720
01-41-20-4214	VACANT LOT MOWING	125	2,000	-	2,000
01-41-40-4271	MAINTENANCE-SIDEWALKS	28,529	25,000	26,850	30,000
01-41-30-4230	MAINTENANCE VEHICLE	10,680	8,000	14,027	8,000
01-41-20-4243	PAVEMENT MARKING	2,170	5,000	2,170	-
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>137,307</b>	<b>145,000</b>	<b>140,245</b>	<b>137,720</b>

OTHER EXPENSES					
01-41-40-4241	STORM SEWERS	10,423	13,000	13,000	16,000
01-41-40-4260	SALT	20,697	97,500	65,000	40,200
01-41-40-4270	SIGNS & LIGHTS	15,786	10,000	10,000	10,000
01-41-30-4820	AUTOMOTIVE FUEL/OIL	19,785	25,500	21,675	22,500
01-41-30-4930	SUPPLIES-VEHICLE	24,669	33,535	24,000	33,535
01-41-40-4660	ELECTRIC-STREET LIGHTS	154,882	155,000	155,000	155,000
01-41-40-4940	SUPPLIES	5,402	12,500	12,500	12,500
01-41-60-5010	LEASE INSTALLMENTS	28,661	14,331	16,767	-
01-41-60-5201	NEW EQUIPMENT	6,829	7,400	6,875	3,750
01-41-60-5205	FLEET REPLACEMENT CONTRIBUTION	44,000	45,000	45,000	45,250
<b>TOTAL OTHER EXPENSES</b>		<b>331,134</b>	<b>413,766</b>	<b>369,817</b>	<b>338,735</b>

<b>TOTAL STREET EXPENSES</b>		<b>870,853</b>	<b>983,113</b>	<b>914,871</b>	<b>897,455</b>
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**STREETS  
(GENERAL FUND)**

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

Spread (50%) of expenses for two, 1,000 hour part-time positions, plus seasonal summer positions.

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

Spread of salaries for time spent on Streets maintenance activities.

**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). \$35.22 per curb mile for 63 lane miles and 4 miles of parking facilities.

**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 600 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.

**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.

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

Air Compressor	\$ 3,000
Cedar Avenue Banners	\$ 750

**STREETS  
(GENERAL FUND)**

**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</b>	<b>BUDGET</b>	<b>EST. YR. END</b>	<b>BUDGET</b>
<b>2015/2016</b>	<b>2016/2017</b>	<b>2016/2017</b>	<b>2017/2018</b>

<b>CONTRACTOR EXPENSES</b>					
01-46-20-4392	BUILDING INSPECTORS	51,387	40,000	47,832	52,000
01-46-20-4213	MOWING	13,197	15,730	18,909	18,150
01-46-40-4210	MAINTENANCE-BUILDING	12,086	7,000	7,000	7,000
01-46-40-4211	MAINTENANCE-PARKS	16,232	12,000	15,000	12,000
01-46-60-4360	CLEANING SERVICE	8,800	8,546	6,826	8,546
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>101,701</b>	<b>83,276</b>	<b>95,567</b>	<b>97,696</b>

<b>OTHER EXPENSES</b>					
01-46-40-4650	WATER & SEWER	2,822	3,000	-	-
01-46-40-4660	ELECTRIC	207	200	-	-
01-46-40-4910	SUPPLIES-BUILDING	8,148	10,000	7,500	10,000
01-46-40-4911	SUPPLIES-PARKS	8,961	25,000	20,000	25,000
01-46-60-4420	TELEPHONE/INTERNET	16,240	18,500	14,000	27,220
01-46-60-5201	NEW EQUIPMENT	12,596	11,925	12,910	12,000
<b>TOTAL OTHER EXPENSES</b>		<b>48,973</b>	<b>68,625</b>	<b>54,410</b>	<b>74,220</b>

<b>TOTAL BUILDINGS &amp; GROUNDS EXPENSES</b>		<b>150,674</b>	<b>151,901</b>	<b>149,977</b>	<b>171,916</b>
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**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 Glacier, Cedar Crossing 1 & 2, Loffredo, Steven Sherwood and Lehmann Parks, \$605 per rotation. Assumes 30 rotations.

**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.

**BUILDINGS & GROUNDS  
(GENERAL FUND)**

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

Telephone for Village Hall	\$ 9,900
Cell phones for Administrator, Mayor, 5 Public Works and Cell phones for Police (5)	\$ 3,000
Cell phones for Police (5)	\$ 3,000
Telephone for Police	\$ 8,500
<u>Internet for Village Hall/Police/Public Works</u>	<u>\$ 2,820</u>
	<b>\$27,220</b>

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

Facility Repairs	\$ 7,000
Lehmann Park Bricks	\$ 3,000
<u>Sherwood Park/Public Works Fence Panels</u>	<u>\$ 2,000</u>
	<b>\$12,000</b>

**REVENUE  
WATER & SEWER FUND**

ACTUAL 2015/2016	BUDGET 2016/2017	EST. YR. END 2016/2017	BUDGET 2017/2018
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<b>USER FEES &amp; CHARGES</b>					
60-00-40-3510	WATER CUSTOMER SALES	1,142,969	1,434,673	1,440,110	1,670,253
60-00-40-3610	SEWER CUSTOMER SALES	1,139,836	1,149,364	1,134,822	1,212,149
60-00-40-3620	PENALTIES	40,820	28,000	37,000	28,000
<b>TOTAL OTHER REVENUE</b>		<b>2,323,625</b>	<b>2,612,037</b>	<b>2,611,932</b>	<b>2,910,402</b>

<b>OTHER REVENUE</b>					
	COUNTY SURCHARGE FEE	-	-	-	49,986
60-00-50-3600	METER SALES	1,114	1,000	3,420	1,000
60-00-30-3581	WATER INSPECTION FEES	100	500	200	500
60-00-30-3591	SEWER INSPECTION FEES	1,100	500	600	500
60-00-30-3800	MISCELLANEOUS REVENUE	7,305	5,000	7,000	5,000
60-00-30-3810	INTEREST EARNED	19,158	2,000	1,000	1,000
60-00-30-3890	NSF CHARGES	786	500	1,000	500
<b>TOTAL OTHER REVENUE</b>		<b>29,563</b>	<b>9,500</b>	<b>13,220</b>	<b>58,486</b>

<b>TOTAL WATER &amp; SEWER REVENUE</b>		<b>2,353,187</b>	<b>2,621,537</b>	<b>2,625,152</b>	<b>2,968,888</b>
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**REVENUES  
(WATER & SEWER OPERATING FUND)**

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

\$6.89 per 1,000 in FY 16/17 assuming 195,000 billed gallons. Accounts for minimum bill practice.  
\$8.45 per 1,000 in FY 17/18 assuming 197,663 billed gallons.

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

\$6.52 per 1,000 gallons in FY 16/17 using 162,000 billed gallons due to summer sewer discount and Lake's Region Sanitary District. 23,485 in reduced (\$2.85 sewer charges). \$6.58 per 1,000 gallons in FY 17/18 (\$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.

**COUNTY SURCHARGE FEES**

Revenue from County Surcharge Fee collected by the Village @ \$1.50 per unit (2,777) per month.

**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 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>PERSONNEL EXPENSES</b>					
60-42-10-4013	SALARY-WATER	197,597	212,270	203,672	214,000
60-42-10-4015	PART-TIME WATER	13,161	12,625	15,500	12,625
60-42-10-4014	OVERTIME	12,106	7,500	11,000	7,500
60-42-10-4017	SICK TIME COMPENSATION	1,947	2,000	1,094	2,000
60-42-10-4110	HEALTH & LIFE INSURANCE	47,874	55,214	46,500	56,000
60-42-10-4130	IMRF	-	20,884	20,884	22,000
60-42-10-4140	SOCIAL SECURITY	-	18,325	18,325	19,000
60-42-10-4170	UNIFORM ALLOWANCE	1,142	1,500	1,000	1,500
60-42-10-4530	TRAINING/TRAVEL/MEMBERSHIP	1,401	1,500	1,000	1,500
<b>TOTAL PERSONNEL EXPENSES</b>		<b>275,228</b>	<b>331,818</b>	<b>318,975</b>	<b>336,125</b>

<b>CONTRACTOR EXPENSES</b>					
60-42-40-4250	MAINTENANCE-WATER SYSTEM	15,982	35,000	20,000	35,000
60-42-20-4310	AUDIT	2,130	2,685	3,417	2,700
60-42-20-4321	LAKE MICHIGAN WATER PROJECTS	19,935	1,500	-	-
60-42-20-4320	ENGINEERING WATER	-	15,000	2,000	10,000
60-42-20-4330	LEGAL FEES	4,829	2,000	2,500	2,000
60-42-60-4440	PRINTING/BILLING	9,240	7,536	7,536	4,509
60-42-60-4811	COMPUTER-SERVICE & MAINT	8,304	9,772	7,276	11,573
60-42-20-4231	EQUIPMENT MAINTENANCE	-	1,454	1,454	1,540
60-42-20-4213	MOWING	-	1,976	2,280	2,280
60-42-30-4230	MAINTENANCE-VEHICLES	2,180	1,600	2,831	1,600
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>62,599</b>	<b>78,523</b>	<b>49,294</b>	<b>71,202</b>

<b>OTHER EXPENSES</b>					
60-42-40-4610	NATURAL GAS - WATER	1,822	2,500	2,700	2,700
60-42-40-4660	ELECTRIC-WELLS	99,976	85,000	85,000	85,000
60-42-40-4870	METERS - PARTS & REPAIRS	2,138	3,000	4,000	5,000
60-42-30-4820	AUTOMOTIVE FUEL/OIL	9,739	12,750	10,500	11,250
60-42-40-4950	SUPPLIES-WATER	28,532	35,000	30,000	35,000
60-42-40-4960	JULIE LOCATES	1,801	1,400	2,365	2,300
60-42-30-4930	SUPPLIES-VEHICLE	5,247	6,707	6,133	6,707
60-42-60-4420	TELEPHONE	1,775	3,000	1,500	1,500
60-42-60-4680	LIABILITY INSURANCE	-	33,963	33,963	21,846
60-42-60-4810	OFFICE SUPPLIES	4,852	4,050	3,100	3,600
60-42-60-5019	DEBT SERVICE - 2015	50,776	246,150	246,150	247,350
60-42-60-5019	DEBT SERVICE - 2016	-	261,955	-	250,566
60-42-60-4812	CREDIT CARD FEES	1,009	3,000	2,000	3,000
60-42-60-5205	FLEET REPLACEMENT CONTRIBUTION	33,000	33,500	33,500	34,250
60-42-60-5206	EQUIPMENT REPLACEMENT CONTRIBUTION	21,875	30,750	30,750	31,500
60-42-60-5201	NEW EQUIPMENT	5,700	6,500	6,033	10,500
60-42-60-5430	DEPRECIATION EXPENSE	306,835	-	-	-
<b>TOTAL OTHER EXPENSES</b>		<b>575,076</b>	<b>769,225</b>	<b>497,694</b>	<b>752,069</b>

<b>TOTAL WATER EXPENSES</b>		<b>912,903</b>	<b>1,179,566</b>	<b>865,963</b>	<b>1,159,396</b>
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**WATER  
(WATER & SEWER OPERATING FUND)**

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

Portion of salaries based on time spent on Water activities.

**PART-TIME WATER 60-42-10-4015**

Spread (25%) 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 60-42-20-4321**

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	\$ 3,082	(50%)	(2,825 bi-monthly bills)
<u>Contract Billing/Billing Stock</u>	<u>\$ 1,427</u>	<u>(50%)</u>	
	<b>\$ 4,509</b>		

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

Payroll System	\$ 2,000	(25%)
Laserfiche	\$ 475	(25%)
Software Licenses	\$ 1,150	(25%)
Monthly IT Maintenance	\$ 3,150	(25%)
Finance Software	\$ 1,875	(25%)
Website Fee	\$ 600	(25%)
Community Notification	\$ 1,474	(25%)
GIS Software	\$ 640	(50%)
<u>Adobe Creative Suite</u>	<u>\$ 209</u>	<u>(25%)</u>
	<b>\$11,573</b>	

**EQUIPMENT MAINTENANCE 60-42-20-4231**

GIS Software (\$640) shared with Sewer. 50% of meter reading support (\$900).

**MOWING 60-42-20-4213**

Contractual costs for mowing water facilities. \$76 per rotation and assumes 30 rotations.

**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. Assumes 2,000 calls.

**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	<u>\$2,750</u>	
	<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%).

**2015 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%.

**2016 DEBT SERVICE 60-42-60-5019**

2016 IEPA Loan for water projects. 1.86% interest.

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

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

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

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

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

**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**

Jack Hammer	\$9,500
<u>Computer Supplies</u>	<u>\$1,000</u>
	\$10,500

## SEWER EXPENSES

		ACTUAL 2015/2016	BUDGET 2016/2017	EST. YR. END 2016/2017	BUDGET 2017/2018
<b>PERSONNEL EXPENSES</b>					
60-43-10-4013	SALARY-SEWER	196,803	212,270	203,672	214,000
60-43-10-4015	PART-TIME SEWER	11,595	12,625	15,500	12,625
60-43-10-4014	OVERTIME	10,335	7,500	11,000	7,500
60-43-10-4017	SICK TIME COMPENSATION	1,947	2,000	1,094	2,000
60-43-10-4110	HEALTH & LIFE INSURANCE	47,874	55,214	46,500	56,000
60-43-10-4130	IMRF	-	20,884	20,884	22,000
60-43-10-4140	SOCIAL SECURITY	-	18,325	18,325	19,000
60-43-10-4170	UNIFORM ALLOWANCE	1,141	1,500	1,000	1,500
60-43-10-4530	TRAINING/TRAVEL/MEMBERSHIP	391	1,500	500	1,500
<b>TOTAL PERSONNEL EXPENSES</b>		<b>270,087</b>	<b>331,818</b>	<b>318,475</b>	<b>336,125</b>
<b>CONTRACTOR EXPENSES</b>					
60-43-40-4250	MAINTENANCE-SEWER SYSTEM	25,546	30,000	25,000	30,000
60-43-20-4310	AUDIT	2,130	2,685	3,417	2,700
60-43-20-4320	ENGINEERING SEWER	268	4,000	4,000	4,000
60-43-20-4330	LEGAL FEES	639	2,000	2,000	2,000
60-43-40-4350	COUNTY SEWER	460,575	590,613	596,140	638,373
	COUNTY SURCHARGE	-	-	-	49,986
60-43-60-4811	COMPUTER-SERVICE & MAINT	8,303	9,772	7,316	11,573
60-43-60-4440	PRINTING/BILLING	9,240	7,536	7,536	4,509
60-43-20-4213	MOWING	-	3,926	4,476	4,530
60-43-20-4231	EQUIPMENT MAINTENANCE	-	1,454	1,454	1,540
60-43-30-4230	MAINTENANCE-VEHICLES	2,179	1,600	2,831	1,600
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>508,880</b>	<b>653,586</b>	<b>654,170</b>	<b>750,811</b>
<b>OTHER EXPENSES</b>					
60-43-40-4950	SUPPLIES-SEWER	6,179	15,000	12,000	15,000
60-43-40-4610	NATURAL GAS - SEWER	4,087	4,500	4,500	4,500
60-43-40-4660	ELECTRIC-SEWER	54,526	50,000	30,000	50,000
60-43-30-4820	AUTOMOTIVE FUEL/OIL	9,525	12,750	10,550	11,250
60-43-30-4930	SUPPLIES-VEHICLE	5,459	6,707	6,133	6,707
60-43-40-4870	METERS/PARTS & REPAIRS	2,126	3,000	4,000	5,000
60-43-60-4420	TELEPHONE	1,775	2,250	1,700	1,700
60-43-60-4680	LIABILITY INSURANCE	-	33,963	33,963	21,846
60-43-60-4810	OFFICE SUPPLIES	4,732	4,050	3,100	3,600
60-43-60-5010	DEBT SERVICES PAYMENT	9,248	68,588	68,588	68,588
60-43-60-4812	CREDIT CARD FEES	1,009	3,000	2,000	3,000
60-43-60-5205	FLEET REPLACEMENT CONTRIBUTION	33,000	33,500	33,500	34,250
60-43-60-5206	EQUIPMENT REPLACEMENT CONTRIBUTION	21,875	30,750	30,750	31,500
60-43-60-5201	NEW EQUIPMENT	-	8,500	7,900	4,000
60-43-60-5430	DEPRECIATION EXPENSE	259,902	-	-	-
<b>TOTAL OTHER EXPENSES</b>		<b>413,443</b>	<b>276,558</b>	<b>248,684</b>	<b>260,941</b>
<b>TOTAL SEWER EXPENSES</b>		<b>1,192,410</b>	<b>1,261,962</b>	<b>1,221,329</b>	<b>1,347,877</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 (25%) 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**

Payroll System	\$ 2,000	(25%)	
Laserfiche	\$ 475	(25%)	
Software Licenses	\$ 1,150	(25%)	
Monthly IT Maintenance	\$ 3,150	(25%)	
Finance Software	\$ 1,875	(25%)	
Website Fee	\$ 600	(25%)	
Community Notification	\$ 1,474	(25%)	
GIS Software	\$ 640	(50%)	
Adobe Creative Suite	\$ 209	(25%)	
	<b>\$11,573</b>		

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

Postage	\$3,082	(50%)	(2,825 bi-monthly bills)
Contract Billing/Billing Stock	\$1,427	(50%)	
	<b>\$4,509</b>		

**MOWING 60-43-20-4213**

Contractual costs for mowing sanitary sewer lift stations. \$151 per rotation and assumes 30 rotations.

**EQUIPMENT MAINTENANCE 60-43-20-4231**

GIS Software. (\$640). 50% of meter reading support.

**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.

**COUNTY SURCHARGE**

Expenses from County sewer surcharge fee collected through the Village's water/sewer utility bills. Assumes 2,777 units at \$1.50 per month per unit.

**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, 2017 is \$274,352. 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**

Lift station Oil Change	\$3,000
<u>Computer supplies</u>	<u>\$1,000</u>
	<b>\$4,000</b>

MANSION FUND

ACTUAL 2015/2016	BUDGET 2016/2017	EST. YR. END 2016/2017	BUDGET 2017/2018
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REVENUE					
08-00-00-3820	RENT-MANSION	120,661	105,000	106,000	105,000
08-00-30-3410	PARK DISTRICT CLASSES	-	-	-	3,900
<b>TOTAL MANSION REVENUE</b>		<b>120,661</b>	<b>105,000</b>	<b>106,000</b>	<b>108,900</b>

PERSONNEL EXPENSES					
08-00-10-4013	SALARY	17,456	24,343	23,000	24,000
08-00-10-4014	OVERTIME	1,477	1,400	1,800	1,400
08-00-10-4017	SICK TIME COMPENSATION	245	500	24	500
08-00-10-4110	HEALTH & LIFE INSURANCE	4,903	6,556	4,500	6,421
08-00-10-4130	IMRF	2,000	2,387	2,387	2,450
08-00-10-4140	SOCIAL SECURITY	1,500	1,966	1,966	2,000
<b>TOTAL PERSONNEL EXPENSES</b>		<b>27,582</b>	<b>37,152</b>	<b>33,677</b>	<b>36,771</b>

CONTRACTOR EXPENSES					
08-00-00-4212	PREVENTATIVE MAINTENANCE-MANSION	30,711	12,200	17,000	8,621
08-00-00-4210	MAINTENANCE & REPAIRS -MANSION	-	-	-	7,000
08-00-00-4211	MAINTENANCE-GROUNDS	14,884	1,900	3,800	2,000
08-00-20-4213	MOWING	-	6,240	7,680	7,200
<b>TOTAL CONTRACTOR EXPENSES</b>		<b>45,595</b>	<b>20,340</b>	<b>28,480</b>	<b>24,821</b>

OTHER EXPENSES					
08-00-00-4610	NATURAL GAS	5,816	8,500	7,430	8,000
08-00-00-4650	WATER & SEWER	1,606	2,000	-	-
08-00-00-4660	ELECTRIC	13,525	12,000	10,500	12,000
08-00-00-4910	SUPPLIES-MANSION	2,688	5,000	5,000	5,000
08-00-00-4670	ALARM SYSTEM	2,176	3,000	1,531	-
08-00-00-5200	NEW EQUIPMENT	5,470	7,500	4,711	-
08-00-00-4443	MARKETING	-	4,000	3,647	4,000
08-00-60-4680	LIABILITY INSURANCE	5,921	7,574	7,574	4,855
08-00-00-4361	PARK DISTRICT VENDORS	-	-	-	3,648
<b>TOTAL OPERATING EXPENSES</b>		<b>37,203</b>	<b>49,574</b>	<b>40,393</b>	<b>37,503</b>

<b>TOTAL MANSION EXPENSES</b>		<b>110,379</b>	<b>107,066</b>	<b>102,550</b>	<b>99,095</b>
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## MANSION FUND

### REVENUE

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

Receipts are derived from rental of the Lehmann Mansion.

#### **PARK DISTRICT CLASSES**

Assumes 6 cooking classes at \$500 per class (10), including catering fee. 3 painting classes at \$300 per class(8).

### 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.

## MANSION FUND

### PREVENTATIVE MAINTENANCE-MANSION 08-00-00-4210

Monthly elevator maintenance	\$ 2,352
Elevator pressure test	\$ 700
Radio/Alarm/Security	\$ 1,700
Sprinkler/Extinguishers/Annulex	\$ 533
<u>HV/HC Protection Plan</u>	<u>\$ 3,336</u>
	<b>\$ 8,621</b>

### MAINTENANCE AND REPAIRS-MANSION

Contractual costs for all other mansion repairs and maintenance.

### MOWING 08-00-20-4213

Costs for contractual mowing services for the Lehmann Mansion grounds. \$240 per rotation and assumes 30 rotations.

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

Contractual services for landscaping improvements.

### 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 grounds and facility.

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

Miscellaneous supplies needed for mansion maintenance.

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

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

NONE.

### MARKETING 08-00-00-4443

Costs for various marketing efforts.

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

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

### PARK DISTRICT VENDOR

**MANSION FUND**

Payments to cooking/painting and other vendors.

**METRA PARKING LOT FUND**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>REVENUE</b>					
02-00-00-3840	METRA PARKING FEES	36,050	40,250	41,000	40,000
<b>TOTAL REVENUE</b>		<b>36,050</b>	<b>40,250</b>	<b>41,000</b>	<b>40,000</b>

<b>PERSONNEL EXPENSES</b>					
02-00-10-4013	SALARY	8,727	11,507	10,402	11,232
02-00-10-4014	OVERTIME	739	700	900	700
02-00-10-4017	SICK TIME COMPENSATION	122	250	72	250
02-00-10-4110	HEALTH & LIFE INSURANCE	2,472	3,157	2,255	3,100
02-00-10-4130	IMRF	1,000	1,128	1,128	1,160
02-00-10-4140	SOCIAL SECURITY	1,000	928	928	950
<b>TOTAL PERSONNEL EXPENSES</b>		<b>14,060</b>	<b>17,670</b>	<b>15,685</b>	<b>17,392</b>

<b>CONTRACTUAL EXPENDITURES</b>					
02-00-20-4211	OPERATING EXPENSE	906	2,500	1,000	2,500
02-00-20-4213	MOWING	1,008	1,008	1,260	1,260
<b>TOTAL CONTRACTUAL</b>		<b>1,914</b>	<b>3,508</b>	<b>2,260</b>	<b>3,760</b>

<b>OTHER EXPENDITURES</b>					
02-00-30-4660	ELECTRIC	5,110	6,200	6,200	6,200
02-00-30-4650	WATER AND SEWER	677	800	-	-
02-00-30-4210	MAINTENANCE-BUILDING	2,076	4,000	9,000	4,000
02-00-60-4680	LIABILITY INSURANCE	5,921	7,547	7,547	4,855
<b>TOTAL OTHER EXPENDITURES</b>		<b>13,784</b>	<b>18,547</b>	<b>22,747</b>	<b>15,055</b>

<b>TOTAL EXPENDITURES</b>		<b>29,758</b>	<b>39,725</b>	<b>40,692</b>	<b>36,207</b>
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## 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 of \$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. \$42.00 per rotation and assumes 30 rotations.



## **METRA FUND**

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

Electricity costs for Metra Station. Metra Station is not eligible for free electric service in the Village's franchise agreement with Com Ed.

### **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, for the Metra facility.

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

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

**MOTOR FUEL TAX FUND**

**REVENUE**

<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. YR. END</b>	<b>BUDGET</b>
<b>2015/2016</b>	<b>2016/2017</b>	<b>2016/2017</b>	<b>2017/2018</b>

<b>REVENUE</b>					
75-00-00-3340	MOTOR FUEL TAX	237,744	226,392	224,032	223,770
75-00-00-3810	INTEREST EARNED	539	200	2,000	1,000
<b>TOTAL MFT REVENUE</b>		<b>238,283</b>	<b>226,592</b>	<b>226,032</b>	<b>224,770</b>

**MFT EXPENSES**

<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. YR. END</b>	<b>BUDGET</b>
<b>2015/2016</b>	<b>2016/2017</b>	<b>2016/2017</b>	<b>2017/2018</b>

<b>MFT EXPENSES</b>					
75-00-00-4320	DESIGN ENGINEERING		-	24,656	-
75-00-00-4240	ROAD RESURFACING		483,787	407,683	-
<b>TOTAL MFT EXPENSES</b>		<b>-</b>	<b>483,787</b>	<b>432,339</b>	<b>-</b>

## **MOTOR FUEL TAX FUND**

### **REVENUES**

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

Revenue per Illinois Municipal League estimates:

FY 16/17      25.63 per person

FY 17/18      25.60 per person

### **EXPENSES**

No expenses assumed in Fiscal Year 2017/18 due to every other year road resurfacing program.

**RETIREMENT FUND**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>REVENUES</b>					
21-00-00-3900	SOCIAL SECURITY GENERAL FUND	191,620	184,000	184,000	186,311
21-00-00-3902	SOCIAL SECURITY METRA FUND	1,000	-	928	950
21-00-00-3903	SOCIAL SECURITY MANSION FUND	1,500	-	1,966	2,000
21-00-00-3901	SOCIAL SECURITY WATER/SEWER			36,650	38,200
21-00-00-3910	IMRF GENERAL FUND	93,950	78,000	78,006	74,425
21-00-00-3912	IMRF METRA FUND	1,000	-	1,128	1,160
21-00-00-3913	IMRF MANSION FUND	2,000	-	2,387	2,450
21-00-00-3911	IMRF WATER/SEWER	-	-	41,768	44,000
<b>TOTAL REVENUES</b>		<b>291,070</b>	<b>262,000</b>	<b>346,833</b>	<b>349,496</b>

<b>EXPENSES</b>					
21-00-00-4140	SOCIAL SECURITY	208,084	184,000	223,544	227,461
21-00-00-4130	IMRF	112,457	78,000	123,289	122,035
<b>TOTAL EXPENDITURES</b>		<b>320,542</b>	<b>262,000</b>	<b>346,833</b>	<b>349,496</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.

### **SOCIAL SECURITY 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.

### **IMRF & SOCIAL SECURITY – ALL OTHER FUNDS**

Represents revenue needed to pay that fund's portion of these retirement expenses.

### **EXPENSES**

### **SOCIAL SECURITY 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 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 projected salaries.

**LIABILITY INSURANCE FUND**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>REVENUES</b>					
10-00-00-3010	PROPERTY TAX	185,680	190,000	190,000	190,000
10-00-00-3016	WATER/SEWER CONTRIBUTION	71,046	67,925	67,925	43,692
10-00-00-3017	MANSION CONTRIBUTION	5,921	7,547	7,547	4,855
10-00-00-3018	METRA CONTRIBUTION	5,921	7,547	7,547	4,855
<b>TOTAL REVENUES</b>		<b>268,568</b>	<b>273,019</b>	<b>273,019</b>	<b>243,402</b>

<b>EXPENSES</b>					
10-00-00-5190	MISCELLANEOUS	-	2,000	0	2,000
10-00-00-4680	LIABILITY INSURANCE EXPENSE	224,289	243,020	235,967	240,713
<b>TOTAL EXPENDITURES</b>		<b>224,289</b>	<b>245,020</b>	<b>235,967</b>	<b>242,713</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/Sewer fund, Metra Fund and Mansion 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 (IMLRMA).

**SPECIAL EVENTS FUND**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>REVENUES</b>					
81-00-30-3412	CRAFT BEER FESTIVAL	-	-	-	80,000
81-00-30-3413	WINE EVENT	-	-	-	10,000
81-00-30-3414	OTHER EVENT REVENUE	-	-	-	1,000
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>91,000</b>

<b>EXPENSES</b>					
81-00-00-4362	CRAFT BEER FESTIVAL	-	-	-	55,000
81-00-00-4363	WINE EVENT	-	-	-	5,000
81-00-00-4364	CHAMBER CONTRIBUTION	-	-	-	3,000
81-00-00-4365	INTERGOVERNMENTAL CONTRIBUTION	-	-	-	5,000
81-00-00-4366	OTHER EVENT EXPENSES	-	-	-	1,000
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>69,000</b>



## **SPECIAL EVENTS FUND**

### **REVENUE**

#### **CRAFT BEER FESTIVAL**

Registration fees from craft beer festival.

#### **WINE EVENT**

Registration fees from wine event.

#### **OTHER EVENT REVENUE**

Revenue from other events, not anticipated at this time.

### **EXPENSES**

#### **CRAFT BEER FESTIVAL**

Expenses associated with the craft beer festival.

#### **WINE EVENT**

Expenses associated with the wine event.

#### **CHAMBER CONTRIBUTION**

Contribution to the Chamber of Commerce for their portion of the sponsorship revenues as agreed to in our intergovernmental agreement.

#### **INTERGOVERNMENTAL CONTRIBUTION**

Contribution to members of the intergovernmental agreement for services related to Lake Villa events.

#### **OTHER EVENT EXPENSES**

Expenses for other events not anticipated at this time.

**GENERAL CAPITAL FUND**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>REVENUES</b>					
90-00-00-3030	SALES TAX	35,823	37,500	8,963	34,500
90-00-00-3040	INCOME TAX	186,347	44,579	2,622	44,142
90-00-00-3070	LOCAL USE TAX	39,534	10,271	16,389	11,058
90-00-00-3080	VIDEO GAMING	70,564	99,000	90,000	90,000
90-00-00-3820	WATER TOWER RENT	29,836	30,707	30,707	31,628
90-00-00-3120	VEHICLE LICENSING	95,886	93,000	93,000	93,000
90-00-00-3350	CDBG GRANT	-	-	-	200,000
90-00-30-3890	OTHER REVENUE	64,068	-	-	-
<b>TOTAL REVENUES</b>		<b>522,057</b>	<b>315,057</b>	<b>241,681</b>	<b>504,328</b>

<b>2015/16 EXPENSES</b>					
90-00-00-8003	PUBLIC WORKS/MANSION GATES	28,435	-	-	-
90-00-00-8004	CAMERA SYSTEM	14,205	-	-	-
90-00-00-8005	COMPUTER SERVER/RACK/WIRING	16,690	-	-	-
90-00-00-8006	TRAIN STATION BRICKS	15,300	-	-	-
90-00-00-5208	DOCUMENT IMAGING	-	6,000	-	-
90-00-00-8007	ECONOMIC INCENTIVE	106,468	-	-	-
90-00-00-8008	REPAIRS AND IMPROVEMENTS	132,228	-	-	-
90-00-00-8009	TIF DISTRICT	44,053	50,000	29,613	-
90-00-00-8010	BOARD ROOM PROJECTION EQUIPMENT	5,593	-	-	-
90-00-00-8011	MANSION ROOF	66,837	-	-	-
<b>2015/16 EXPENSES</b>		<b>429,810</b>	<b>56,000</b>	<b>29,613</b>	<b>0</b>

<b>2016/17 EXPENSES</b>					
90-00-00-8030	CEDAR AVENUE STREETScape	-	135,000	100,000	270,000
90-00-00-8031	IRRIGATION SYSTEM	-	25,000	-	-
90-00-00-8032	BUSINESS DISTRICT	-	17,500	18,833	-
90-00-00-8035	TRUCK BODY WORK	-	15,000	12,586	-
90-00-00-8036	COPIER PURCHASE	-	9,600	8,877	-
90-00-00-8037	MISC FACILITY REPAIRS	-	14,000	10,336	-
90-00-00-8038	PUBLIC WORKS POND FILLING	-	25,000	7,500	17,500
90-00-00-8039	REPAIRS AND IMPROVEMENTS	-	50,000	20,000	50,000
<b>2016/17 EXPENSES</b>		<b>0</b>	<b>291,100</b>	<b>178,132</b>	<b>337,500</b>

<b>2017/18 EXPENSES</b>					
90-00-00-8033	POLICE PENSION CONTRIBUTION	-	43,273	43,273	103,589
	METRA PARKING SEALCOAT	-	-	-	12,000
	POND TREATMENTS	-	-	-	12,000
90-00-00-8007	ECONOMIC INCENTIVE	-	50,000	-	50,000
90-00-00-8050	LAURIE COURT STORM SEWER	-	-	-	20,000
90-00-00-8051	GRASS LAKE ROAD STREET LIGHT	-	-	-	20,000
90-00-00-8052	QUIET ZONE RECERTIFICATION	-	-	-	8,500
90-00-00-8053	ADDITIONAL STREETScape PROJECTS	-	-	-	100,000
90-00-00-8054	OFFICE UPGRADES	-	-	-	11,092
90-00-00-8055	PHONE SYSTEM	-	-	-	20,000
<b>2017/18 EXPENSES</b>		<b>0</b>	<b>93,273</b>	<b>43,273</b>	<b>357,181</b>

<b>TOTAL EXPENSES</b>		<b>429,810</b>	<b>440,373</b>	<b>251,018</b>	<b>694,681</b>
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## GENERAL CAPITAL FUND

### BALANCE

2016/17 beginning balance - \$1,497,216

### 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 17/18 assumes 10 establishments.

#### **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

**CDBG GRANT**

Two Community Development Block Grants for Cedar Avenue Streetscape projects.  
Reimbursements upon completion of the project.

**GENERAL CAPITAL FUND**

**EXPENSES**

**Cedar Avenue Streetscape** **\$370,000**

Bid cost for project, plus 8.5% for potential change orders.

**Police Pension Contribution** **\$103,589**

Cost for additional contribution to the Police Pension Fund, beyond the property tax levy.

**Metra Parking Sealcoat** **\$12,000**

Cost to sealcoat all parking lots located at the Metra Station.

**Pond Treatments** **\$12,000**

One-time cost to treat the Steven Sherwood Park and Lehmann Mansion ponds.

**Economic Incentive** **\$50,000**

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

**Public Works Pond Filling** **\$17,500**

Cost to dewater, drain and fill western pond on the Public Works grounds. Cost includes SMC permit. Remaining costs not paid in 2016/17.

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

Cost for repairs and improvement expenses that are not anticipated.

**Laurie Court Storm Sewer** **\$20,000**

Cost to install storm sewer to end of Laurie Court. Includes restoration costs. The storm sewer on Laurie Court beginning halfway down the road, meaning the drainage from the end of the cul-de-sac to the beginning of the storm sewer is over the road. Since Laurie Court experiences road and home flooding since it is a depressional area, during the winter ice will accumulate on the road where there is no storm sewer. This project will install a storm sewer pipe from the end of the cul de sac to where the storm sewer system beginnings. This project will not correct many of the flooding issues on Laurie Court, but it will remove some of the water from the road area.

**Lehmann Park Pavilion Repairs** **\$15,000**

Contractor costs to repair rotting pavilion support posts.

**Grass Lake Street Light** **\$20,000**

Cost for ComEd to install a street light on Painted Lakes Boulevard, near Grass Lake Road to provide additional light near Grass Lake Road. Lake County will be installing a crosswalk and it's the Village's responsibility to install additional lighting.

**Quiet Zone Recertification** **\$8,500**

Costs to gain recertification for railroad quiet zone so that freight and commuter trains would not be required to blow their horns at street crossings.

**Additional Streetscape Projects** **\$100,000**

Cost for possible additional streetscape work, beyond the approved scope of work.

**Office Upgrade** **\$11,092**

Cost to upgrade 40 workstations to Office 2016. Currently, the Village uses Office 2010 and updates to this operating system are being phased out.

**Phone System** **\$20,000**

Cost for a replacement phone system to reduce operating costs and provide operational efficiencies. Estimated annual savings of \$6,500.

**WATER & SEWER CAPITAL FUND**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>REVENUES</b>					
91-00-00-3580	WATER CONNECTION FEES		-	8,600	-
91-00-00-3590	SEWER CONNECTION FEES	-	-	6,600	-
91-00-00-3895	IEPA LOAN REVENUE		4,452,373	4,200,935	244,016
91-00-00-3810	INTEREST INCOME	8,095	-	-	-
<b>TOTAL REVENUES</b>		<b>8,095</b>	<b>4,452,373</b>	<b>4,216,135</b>	<b>244,016</b>

<b>2015/16 EXPENSES</b>					
91-00-00-8013	GRAND AVENUE WATER MAIN	1,073,930	168,618	187,501	5,000
91-00-00-8014	ROUTE 83 WATER MAIN	-	58,434	239,710	-
91-00-00-8015	THOMPSON SCHOOL WATER MAIN	-	15,367	16,395	-
91-00-00-8016	CONSTRUCTION ENGINEERING	61,097	5,149	5,088	-
91-00-00-8018	WATER METER REPLACEMENTS	21,360	9,450	-	-
91-00-00-8019	EQUIPMENT REPLACEMENT CONTRIBUTION	-	112,000	112,000	-
91-00-00-8020	SANITARY SEWER TELEWISE/CLEAN	-	40,000	29,284	-
<b>2015/16 EXPENSES</b>		<b>1,156,387</b>	<b>409,018</b>	<b>589,978</b>	<b>5,000</b>

<b>2016/17 EXPENSES</b>					
91-00-00-8040	ALTITUDE VALVE	-	109,000	-	109,000
91-00-00-8041	CEDAR AVENUE WATER TOWER REHAB	-	65,000	-	65,000
91-00-00-8042	ENGINEERING MONAVILLE LIFT STATION	-	4,500	-	-
91-00-00-8043	IEPA LOAN PAYMENTS	-	4,225,978	4,200,935	244,016
91-00-00-8008	REPAIRS AND IMPROVEMENTS	10,800	75,000	25,000	75,000
<b>2017/18 EXPENSES</b>		<b>10,800</b>	<b>4,479,478</b>	<b>4,225,935</b>	<b>493,016</b>

<b>2017/18 EXPENSES</b>					
91-00-00-8056	SANITARY SEWER STUDY	-	-	-	48,400
91-00-00-8017	LIFT STATION #1 REHABILITATION	-	100,000	-	180,000
91-00-00-8057	OAKLAND RIDGE LIFT STATION DRAIN	-	-	-	15,000
91-00-00-8058	LIFT STATION LOAD TEST	-	-	-	17,000
91-00-00-8059	WATER/SEWER FACILITY IMPROVEMENTS	-	-	-	15,000
<b>2017/18 EXPENSES</b>		<b>-</b>	<b>100,000</b>	<b>-</b>	<b>275,400</b>

<b>TOTAL EXPENSES</b>		<b>1,167,187</b>	<b>4,988,496</b>	<b>4,815,913</b>	<b>773,416</b>
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## **WATER/SEWER CAPITAL FUND**

### **REVENUE**

#### **IEPA Revenue**

Revenue received from the IEPA to fund water system improvements.

#### **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.

#### **Connection Charges**

Water and Sewer connection charges.



## **WATER/SEWER CAPITAL FUND**

### **EXPENSES**

**Repairs and Improvements** **\$75,000**

Unanticipated costs for water/sewer capital repairs and improvements.

**Lift Station #1 Rehabilitation** **\$180,000**

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.

**Altitude Valve** **\$109,000**

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.

**Cedar Avenue Water Tower Rehabilitation** **\$65,000**

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.

**IEPA Loan Payments**

This cost represents payments made to the contractors for the IEPA loan funded projects. Remaining 2017/18 costs for project close-out.

**Oakland Ridge Lift Station Drain** **\$15,000**

Costs to install a drain to create a constant water sampling station.

**Lift Station Load Test** **\$17,000**

Cost to perform generator load test on all lift stations.

**Sanitary Sewer Study** **\$48,400**

Cost to study the Monaville lift station to identify needed improvements. Study includes costs to study sanitary sewer improvements to enhance capacity in the Village's southern system.

**Water Facility Improvements** **\$15,000**

Facility and grounds enhancements as a result of water improvements include fence improvements, screening, and additional security cameras.

**PARKS CAPITAL**

<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. YR. END</b>	<b>BUDGET</b>
<b>2015/2016</b>	<b>2016/2017</b>	<b>2016/2017</b>	<b>2017/2018</b>

<b>REVENUES</b>					
97-00-30-3810	INTEREST INCOME	1,909	-	-	-
97-00-30-3830	IMPACT FEES	143,377	-	-	-
<b>TOTAL REVENUES</b>		<b>145,286</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>EXPENSES</b>					
97-00-00-8046	MANSION PERGOLA	-	185,000	200,133	-
97-00-00-8044	LOFRREDO PARK PARKING LOT SURFACE		210,000	193,317	-
97-00-00-8045	BASEBALL PARK PARKING LOT RESURFACING (50%)	-	40,000	18,410	4,600
97-00-00-8060	MANSION PATIO STAINING	-	-	-	12,000
97-00-00-8061	LEHMANN PARK PAVILION REPAIRS	-	-	-	15,000
97-00-00-8062	HOLIDAY LIGHT REPAIRS	-	-		8,000
97-00-00-8063	MANSION TENT REPAIRS	-	-	50,447	20,000
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>435,000</b>	<b>462,307</b>	<b>59,600</b>

**PARKS CAPITAL FUND**

**PARKS CAPITAL FUND**

**Baseball Park Parking Lot**

**\$4,600**

Portion (50%) of payment for baseball park parking lot repairs, with the remainder being funded by the Baseball Association. Village agreed to fund 50% of the total cost of the repairs up to \$23,010.

**Mansion Panels/Floor**

**\$20,000**

Costs to replace Mansion tent panels and costs to repair floor and replace the carpet.

**Mansion Patio Staining**

**\$12,000**

Costs to stain the Mansion patio.

**Lehmann Park Pavilion Repairs**

**\$15,000**

Contractor costs to repair pavilion posts on the Lehmann Park pavilion. Posts are currently rotted.

**DOWNTOWN TIF FUND**

		<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. YR. END</b>	<b>BUDGET</b>
		<b>2015/2016</b>	<b>2016/2017</b>	<b>2016/2017</b>	<b>2017/2018</b>
<b>REVENUES</b>					
98-00-00-3890	MISCELLANEOUS REVENUE	-	-	-	20,000
98-00-00-3810	INTEREST	-	-	-	500
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>20,500</b>
<b>EXPENSES</b>					
98-00-00-8065	PURCHASE OF PROPERTY	-	-	-	1,000
98-00-20-4330	TIF LEGAL FEES	-	-	-	2,000
98-00-60-4810	POSTAGE	-	-	-	50
98-00-00-4800	ADMINISTRATIVE EXPENSES	-	-	-	2,000
98-00-00-4801	ELIGIBLE PROJECT EXPENSES	-	-	-	5,000
<b>EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>10,050</b>

**DOWNTOWN BUSINESS DISTRICT FUND**

		<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
<b>REVENUES</b>					
99-00-10-3030	BUSINESS DISTRICT	-	-	50,000	155,000
99-00-30-3810	INTEREST	-	-	-	-
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>155,000</b>
<b>EXPENSES</b>					
99-00-00-8065	PURCHASE OF PROPERTY	-	-	-	5,000
99-00-20-4330	BUSINESS DISTRICT LEGAL FEES	-	-	-	1,000
99-00-60-4810	POSTAGE	-	-	-	50
99-00-00-4800	ADMINISTRATIVE EXPENSES	-	-	-	2,000
99-00-00-4801	ELIGIBLE PROJECT EXPENSES	-	-	-	100,000
<b>EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>108,050</b>

**PUBLIC WORKS FLEET REPLACEMENT FUND**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>REVENUE</b>					
94-00-00-3920	STREETS CONTRIBUTION	44,000	44,000	44,000	45,250
94-00-00-3921	WATER/SEWER CONTRIBUTION	66,000	66,000	66,000	67,250
94-00-00-3893	SURPLUS SALE PROCEEDS	13,823	-	2,000	-
94-00-30-3810	INTEREST INCOME	322	-	-	-
<b>TOTAL</b>		<b>124,146</b>	<b>110,000</b>	<b>112,000</b>	<b>112,500</b>

<b>EXPENSES</b>					
94-00-00-8021	SKID STEER	36,621	-	-	-
94-00-00-8022	UTILITY VEHICLE	29,661	-	-	-
94-00-00-8035	TRUCK BODY REPAIRS	-	-	-	18,000
94-00-00-8066	1 TON DUMP REPLACEMENT	-	-	-	60,000
94-00-00-8067	PICK-UP REPLACEMENT	-	-	-	18,000
94-00-00-8068	BUCKET TRUCK REPLACEMENT	-	-	-	100,000
<b>TOTAL EXPENDITURES</b>		<b>66,282</b>	<b>0</b>	<b>0</b>	<b>196,000</b>

**PUBLIC WORKS FLEET REPLACEMENT FUND**

**REPLACEMENT ITEMS**

**1 Ton Dump** **\$60,000**

Costs to replace 1 ton dump truck, per replacement schedule.

**Pick-up** **\$18,000**

Costs to replace 1 pick-up truck, per replacement schedule.

**Bucket Truck** **\$100,000**

Costs to replace the bucket truck, per replacement schedule.

**Truck Body Repairs** **\$18,000**

Costs for miscellaneous truck body repairs.

**SQUAD CAR REPLACEMENT FUND**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>REVENUE</b>					
95-00-00-3923	FUND CONTRIBUTION	63,000	72,000	72,000	73,200
95-00-30-3893	SURPLUS SALE PROCEEDS	1,809	-	-	-
95-00-30-3810	INTEREST INCOME	185	-	-	-
<b>TOTAL</b>		<b>64,993</b>	<b>72,000</b>	<b>72,000</b>	<b>73,200</b>

<b>EXPENSES</b>					
95-00-00-8023	MARKED SQUAD	37,024	-	-	43,000
95-00-00-8024	UTILITY VEHICLE	25,977	40,000	50,251	-
<b>TOTAL EXPENDITURES</b>		<b>63,001</b>	<b>40,000</b>	<b>50,251</b>	<b>43,000</b>



## SQUAD CAR REPLACEMENT FUND

### REPLACEMENT ITEMS

**Utility Vehicle** **\$43,000**

Per replacement schedule, costs for the replacement of squad #278 with a Ford Explorer.

- Vehicle Purchase      \$28,000
- Outfitting/Radio      \$15,000

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

**WATER & SEWER EQUIPMENT REPLACEMENT FUND**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>REVENUE</b>					
96-00-00-3923	FUND CONTRIBUTION	43,750	173,500	173,500	63,000
96-00-30-3893	SURPLUS SALE PROCEEDS	-	-	-	-
96-00-30-3810	INTEREST INCOME	128	-	-	-
<b>TOTAL</b>		<b>43,878</b>	<b>173,500</b>	<b>173,500</b>	<b>63,000</b>

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

**WATER/SEWER EQUIPMENT REPLACEMENT FUND**

**REPLACEMENT ITEMS**

**NONE.**

**POLICE PENSION FUND**

**REVENUE**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>POLICE PENSION FUND REVENUE</b>					
20-00-00-3010	REAL ESTATE TAXES	609,619	660,000	653,424	690,000
20-00-00-3011	OTHER VILLAGE CONTRIBUTIONS		43,273	43,273	103,589
20-00-00-3030	EMPLOYEE CONTRIBUTIONS	138,489	139,746	139,746	139,500
20-00-00-3810	INTEREST EARNED	3,683	2,400	4,500	4,500
20-00-00-3811	GAIN/LOSS ON SCHWAB ACCTS	86,746	100,000	110,000	120,000
<b>TOTAL POLICE PENSION REVENUE</b>		<b>838,537</b>	<b>945,419</b>	<b>950,943</b>	<b>1,057,589</b>

**POLICE PENSION FUND EXPENSES**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>POLICE PENSION FUND EXPENSES</b>					
20-00-10-4010	POLICE PENSION	342,332	354,363	354,325	409,590
20-00-60-4810	ADMINISTRATIVE EXPENSES	4,610	4,150	4,100	4,500
20-00-60-4812	BROKERAGE FEES	8,404	8,000	8,600	8,800
20-00-10-4530	TRAINING	3,340	5,500	3,500	5,500
20-00-20-4330	LEGAL FEES	3,262	3,500	2,600	3,500
20-00-20-4310	AUDIT-ACTUARY REPORTS	5,630	7,600	5,600	6,000
<b>TOTAL POLICE PENSION EXPENSES</b>		<b>367,577</b>	<b>383,113</b>	<b>378,725</b>	<b>437,890</b>

**DRUG FORFITURE FUND**

<b>ACTUAL 2015/2016</b>	<b>BUDGET 2016/2017</b>	<b>EST. YR. END 2016/2017</b>	<b>BUDGET 2017/2018</b>
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<b>REVENUES</b>					
92-00-00-3890	DRUG SEIZURE	2,203	-	3,000	2,000
<b>TOTAL REVENUES</b>		<b>2,203</b>	<b>0</b>	<b>3,000</b>	<b>2,000</b>

<b>EXPENSES</b>					
92-00-00-5201	POLICE HANDGUNS		0	-	0
92-00-00-8032	EXTRA PISTOLS	1,229	0	-	0
92-00-00-8048	CANINE EXPENSES		1,200	195	0
92-00-00-8027	TASER REPLACEMENT	-	0	-	6,000
<b>TOTAL EXPENDITURES</b>		<b>1,229</b>	<b>1,200</b>	<b>195</b>	<b>6,000</b>

## NEW EQUIPMENT REQUEST

### DRUG FUND

**Taser Replacement**                      **\$6,000**

Costs for the replacement of 4 police tasers that are no longer serviceable.

**DUI FUND**

<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. YR. END</b>	<b>BUDGET</b>
<b>2015/2016</b>	<b>2016/2017</b>	<b>2016/2017</b>	<b>2017/2018</b>

<b>REVENUES</b>					
93-00-00-3890	DUI FINES	8,030	8,000	5,550	6,000
93-00-00-3900	OTHER REVENUE	7,066	-	-	-
93-00-00-3810	INTEREST INCOME	157	-	-	-
<b>TOTAL REVENUES</b>		<b>15,253</b>	<b>8,000</b>	<b>5,550</b>	<b>6,000</b>

<b>EXPENSES</b>					
93-00-00-5201	POLICE SQUAD	-	-	-	-
93-00-00-5202	SQUAD CAMERA REPLACE	-	10,000	9,614	10,000
93-00-00-5203	PORTABLE BREATH TESTER (2)	-	-	6,875	-
93-00-00-8031	RIFLE CONVERSIONS	4,013	-	-	-
93-00-00-8026	SQUAD AED (2)	3,642	-	-	-
93-00-00-8027	TASER REPLACEMENT	-	1,200	1,260	-
93-00-00-8047	RADAR UNIT (2)	-	2,600	2,578	-
<b>TOTAL EXPENDITURES</b>		<b>7,655</b>	<b>13,800</b>	<b>20,327</b>	<b>10,000</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.



MANSION DEBT SERVICE FUND

ACTUAL	BUDGET	EST. YR. END	BUDGET
2015/2016	2016/2017	2016/2017	2017/2018

EXPENSES					
05-00-00-5010	MANSION DEBT PAYMENT	122,280	122,280	-	-
<b>TOTAL EXPENDITURES</b>		<b>122,280</b>	<b>122,280</b>	<b>0</b>	<b>0</b>

**CELEBRATION OF SUMMER FUND**

<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. YR. END</b>	<b>BUDGET</b>
<b>2015/2016</b>	<b>2016/2017</b>	<b>2016/2017</b>	<b>2017/2018</b>

<b>REVENUES</b>					
80-00-30-3831	DONATIONS/RAFFLE	25,011	18,000	19,807	22,000
<b>TOTAL REVENUES</b>		<b>25,011</b>	<b>18,000</b>	<b>19,807</b>	<b>22,000</b>

<b>EXPENSES</b>					
80-00-00-8030	FIREWORKS	18,000	18,000	18,000	18,000
80-00-60-5190	MISC. EXPENSES	5,485	5,500	3,810	5,000
<b>TOTAL EXPENDITURES</b>		<b>23,485</b>	<b>23,500</b>	<b>21,810</b>	<b>23,000</b>