

Budget Summary Report

2019/2020 Budget



May 1, 2019

Budget Summary

INTRODUCTION

Please find enclosed the Operating and Capital Budgets for Fiscal Year 2019/2020 for the Village of Lake Villa. The Village operates on a fiscal year basis beginning May 1st and ending April 30th of each year. The annual budget is prepared through a collaborative effort by staff under the direction of the Village Administrator and is presented to the Village Board for review and adoption prior to the beginning of each fiscal year (May 1st).

BUDGET FORMAT

The Village's budget utilizes fund accounting, with separate funds based upon the various activities of the Village's operations. The Village's budget includes the following major funds:

OPERATING FUNDS

1. General Operating fund
2. Water & Sewer Operating (enterprise) fund
3. Mansion (enterprise) fund
4. Metra Parking (enterprise) fund
5. Garbage (enterprise) fund
6. Motor Fuel Tax fund
7. Retirement fund
8. Insurance fund
9. Special Events fund

CAPITAL FUNDS

1. General Fund Capital fund
2. Water/Sewer Capital fund
3. Park Capital fund
4. TIF #1
5. Business District #1

FIXED ASSET FUNDS

1. Public Works Fleet Replacement fund
2. Squad Car Replacement fund
3. Water/Sewer Equipment Replacement fund

NON-OPERATING FUND

1. Various Non-Operating funds (Drug Forfeiture, DUI, Police Pension, Celebration of Summer)

The Village budget includes hundreds of line items, some of which are fairly small. These are used to facilitate year to year and multi-year analysis. Please remember that much of the Village's actual revenues and spending are impacted by non-village factors or are demand driven and often hard to predict. Budget numbers are best estimates based on history and/or ground up analysis of line items.

Budgeted expenditure line items are formatted into three categories: salaries and benefits, contractual and other costs. Many individual line items are based on past needs and year-end numbers and may be different (higher or lower) based on demand for services from weather, emergencies or unpredictable factors.

The enclosed draft is intended for discussion purposes only. Refinements and adjustments will be made based on the Board's direction at the April 8th budget workshop.

FY 2018/2019 Estimated Year End Performance

Major highlights of the FY 2018/19 estimated year-end performance include:

General Fund

- General Fund revenues are projected to be \$213,650 higher than budget projections.
- General Fund expenses are projected to be \$50,542 higher than budget projections.
 - Administrative \$3,134 higher than budgeted
 - Police \$84,450 higher than budgeted
 - Streets (\$15,982) lower than budgeted
 - B & G (\$21,060) lower than budgeted
- The only increase in spending was the result of higher than anticipated personnel costs in the Police Operational Area as a result over personnel overlay resulting from numerous retirements and one police officer who resigned.
- General Fund is projected to operate at a surplus of \$169,959. The FY 2018/19 budget projected a \$6,851 surplus.
- The anticipated fund balance on May 1, 2019 is \$2,182,157. The 2019/20 target balance is \$2,028,380 meaning the General Fund is projected to be \$153,777 above the target balance and this amount can be transferred to the General Capital Fund, upon approval of a Resolution by the Village Board once the year-end figures are finalized by the Village's contract auditors.

Water & Sewer Fund

- Revenues are projected to be \$34,797 lower than budgeted due to a \$121,102 decrease in water/sewer billed pumpage from the budget projections.
- Interest and misc. revenue resulted in \$71,000 in higher than projected revenue.
- Fund expenses are projected to be \$173,077 lower than budgeted as a result of \$172,324 in lower than projected CLCJAWA costs. All other costs were \$753 lower than budgeted.
- The fund is projected to operate at a \$504,631 surplus. The FY 2018/19 budget projected a \$366,351 surplus.
- The anticipated fund balance on May 1, 2019 is \$1,053,790. The 2019/20 target balance is \$774,405, meaning \$279,385 is the estimated amount that can be transferred to the Water/Sewer Capital Fund, once the year-end numbers are finalized by our auditors.

Other Operating Funds

- Metra Fund is projected to operate at a \$6,275 surplus; the FY 2018/19 budget projected a \$3,777 surplus.
- Mansion Fund is projected to operate at a \$30,193 deficit; the FY 2018/19 budget projected a \$21,308 deficit.
- Special Events Fund is projected to operate at a \$9,255 deficit; the FY 2018/19 budget projected a \$12,925 surplus.
- Garbage Fund is projected to operate at a \$5,266 surplus, the FY 2018/19 budget projected a \$23,751 surplus.
- Insurance and Retirement funds are projected to be within their budgeted amounts, while fully funding these liabilities.

Capital Funds

- Costs in the General Capital Fund are projected to be \$491,151 under budget as a result in the carry-over of the downtown sidewalk project and partial carry-over of the Grass Lake Sidewalk.
- Costs in the Water/Sewer Capital Fund are projected to be \$192,426 under budget due to lower than anticipated costs for the storage tanking cleaning project and a partial carry-over of the Monaville Lift Station project.
- Parks Capital Costs are projected to be \$46,425 over budget due to the addition of the Lehmann Park driveway resurfacing project. The Lehmann Park parking lot was already included in the 2018/19 budget.

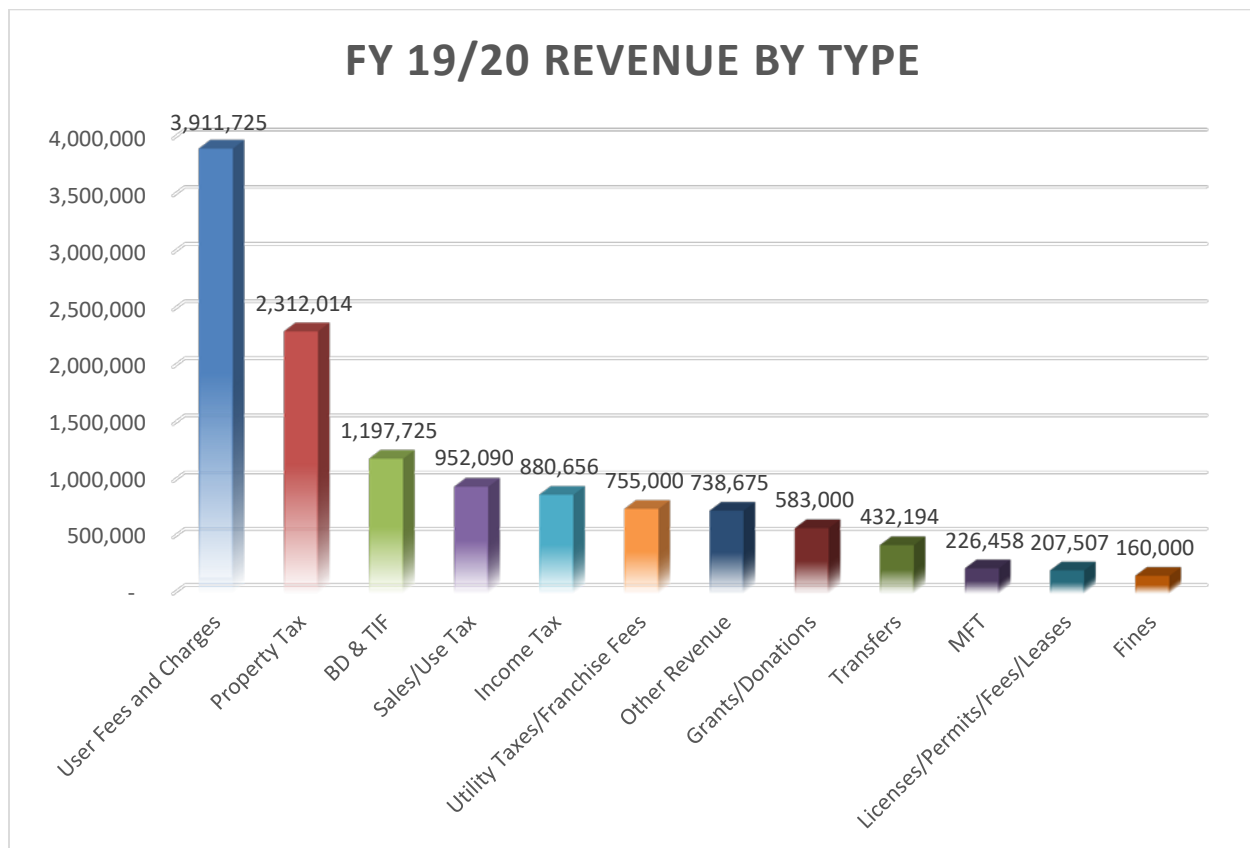
FY 2019/2020 Budget Overview

The draft budget includes the following major points:

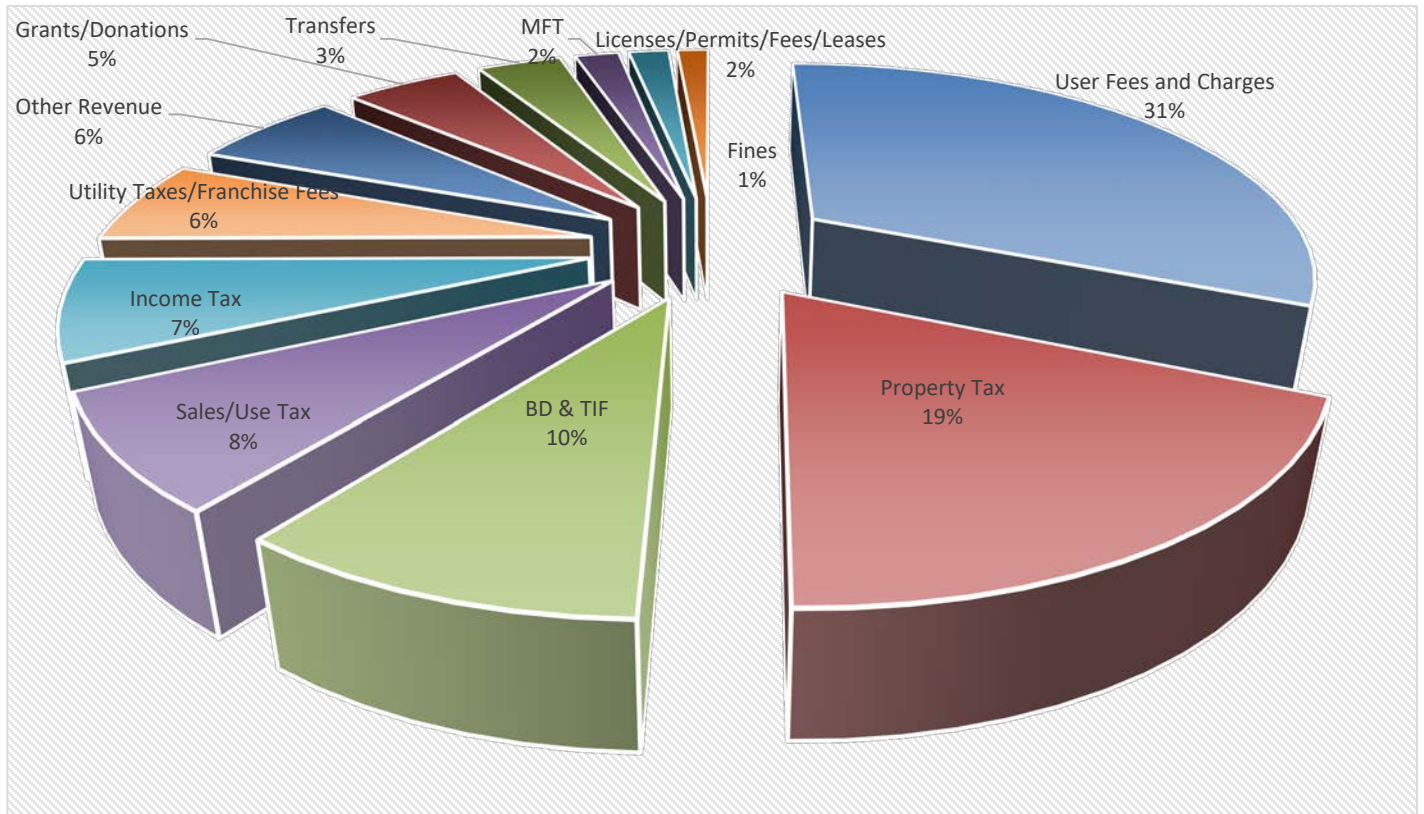
- General Fund is projected to operate at a surplus of \$55,165
- Water & Sewer Fund is projected to operate at a deficit of (\$61,606)
- Metra Fund is projected to operate at a surplus of \$906
- Mansion Fund is projected to operate at a deficit of (\$27,572)
- Special Events Fund is projected to operate at a surplus of \$3,700
- The Garbage Fund is projected to operate at a surplus of \$5,266
- Motor Fuel Tax Fund is projected to operate at a surplus of \$181,458
- Retirement and Liability Insurance Fund meet their liabilities with contributions from the various funds and with revenue from the property tax levy.
- Budget includes full contribution for all fixed asset funds; Squad Car Replacement Fund, Public Works Fleet Replacement Fund and Water/Sewer Equipment Replacement Fund

FY 2019/2020 Revenue Trends – All Funds

Three-fourths of the Village's revenue comes from three revenue sources; user fees and charges (32%), property taxes (19%), sales, and income, (15%) All other revenues represent 32% of the Village's revenue. These revenues collectively support all Village operational and capital commitments for our eight operating funds, eight capital funds and four non-operating funds. Many of these revenues are dedicated to multiple funds including, property taxes (chart below), sales, income, use tax, and user fees and charges.

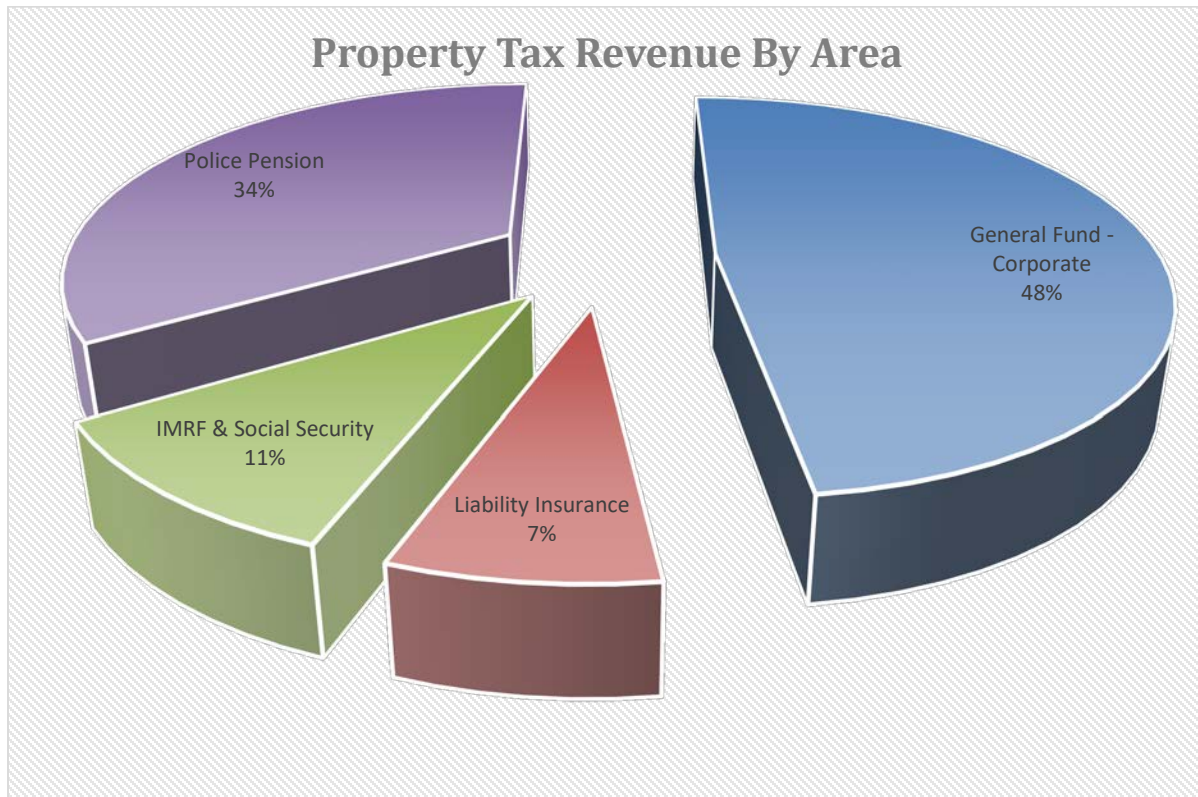


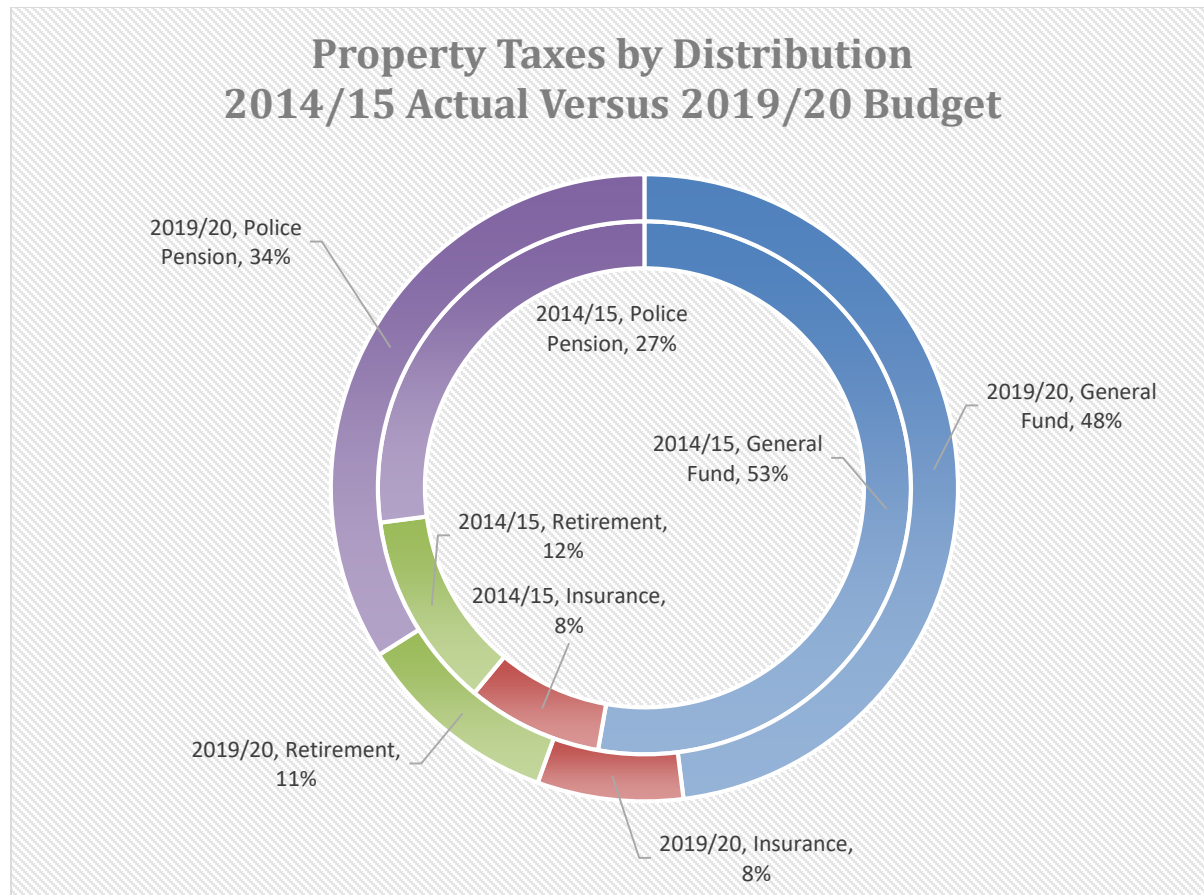
This chart represents the same revenue by type, but in a chart and percentage format.



FY 2019/2020 Property Tax Revenue by Distribution:

This chart represents the breakdown of where the Village's property tax revenue is distributed. 48% of property tax revenue is obligated for general corporate purposes, 34% is obligated for police pension purposes and the remaining 18% is obligated towards retirement and insurance purposes.





General Fund Revenue Trends

General Fund revenues have fluctuated since 2011/12 and will continue to do so in the future. The decrease in revenue in 2014/15 was the result of the creation of the Insurance, Retirement, and General Capital Funds, which diverted some General Fund revenues directly to those funds. In that year, Police Pension revenues were directly allocated to that fund, when before they were passed through the General Fund.

2019/20 General Fund revenue is projected to be \$71,457 higher than last year's budget projection as a result of a decrease (\$41,208) in Police Pension revenue, and Retirement/Insurance (\$30,241).

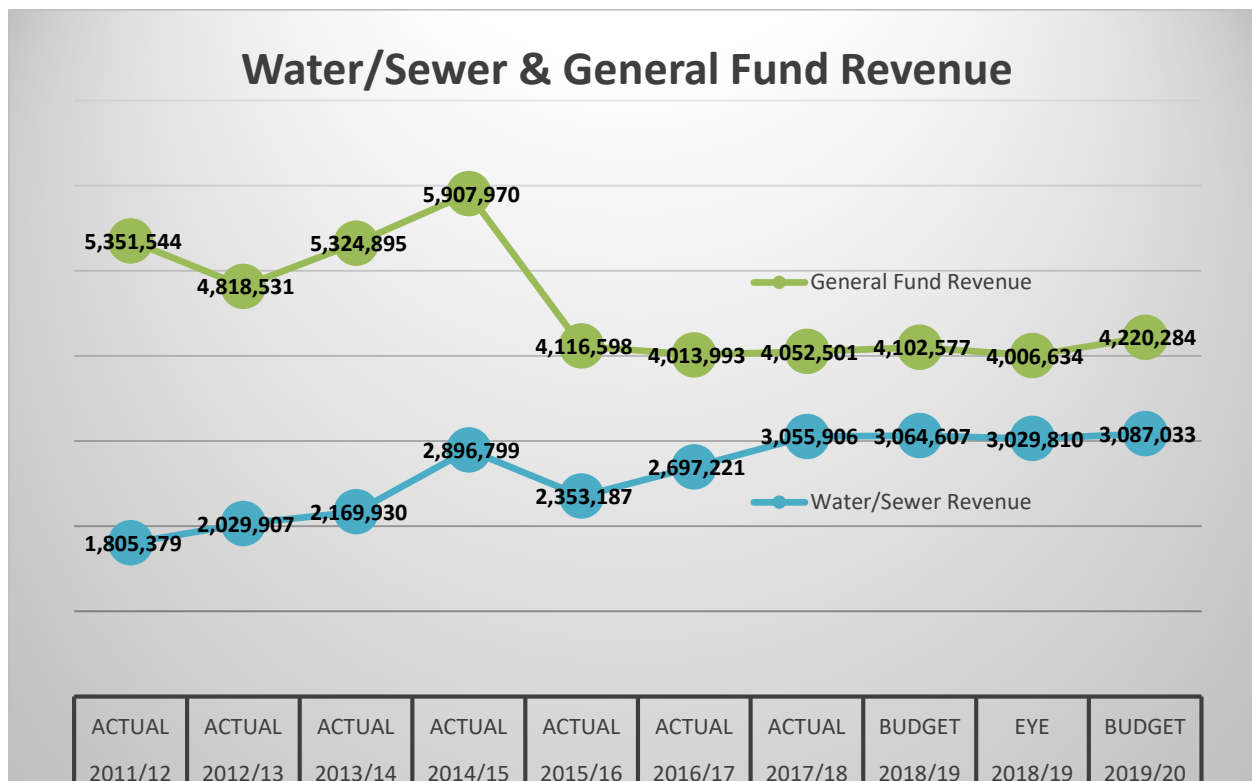
2019/20 General Fund revenue is \$77,652 lower than 2014/15 as a result of increased police pension costs since that period.

Water/Sewer Revenue Trends

In the past, Water/Sewer revenue fluctuated because of connection fee revenue were dedicated to the operating fund. These revenues are no longer dedicated to this fund and as a result revenue should remain consistent and predictable. Revenue has declined since 2016/17 when the billed pumpage revenue began to decrease annually.

2019/20 revenues are projected to increase over the 2018/19 estimated year-end revenue as a result of the approved rate increase. The Village Board's established rate plan included no rate increase in 2017/18, after four years' of rate increases. The budget anticipates a full-year of Lake Michigan water connection.

The chart below summarizes the annual revenues obtained in the Village's two largest funds; the General Fund and Water/Sewer Fund. The chart assumes a 7% rate increase in the Water/Sewer Fund for FY 19/20.

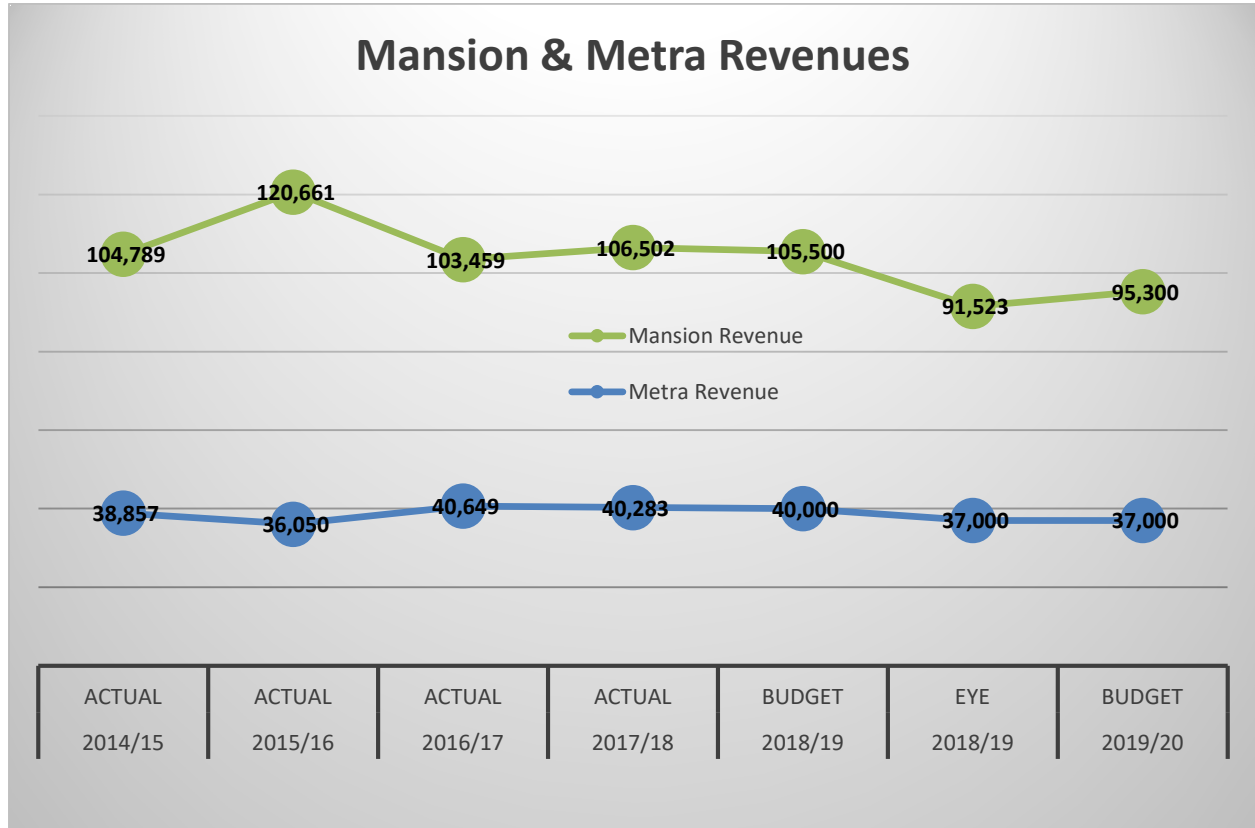


Total Revenue – Metra and Mansion Funds

The chart below summarizes revenues in the Metra and Mansion Enterprise Funds. These revenues are primarily user fees based on the number of vehicles parked in the Metra Lot and the amount of fees collected from events at the Lehmann Mansion.

Revenue in the Mansion fund has fluctuated based on the rental revenue received annually, with revenues lower in 2018/19 and 2019/20 than in previous years.

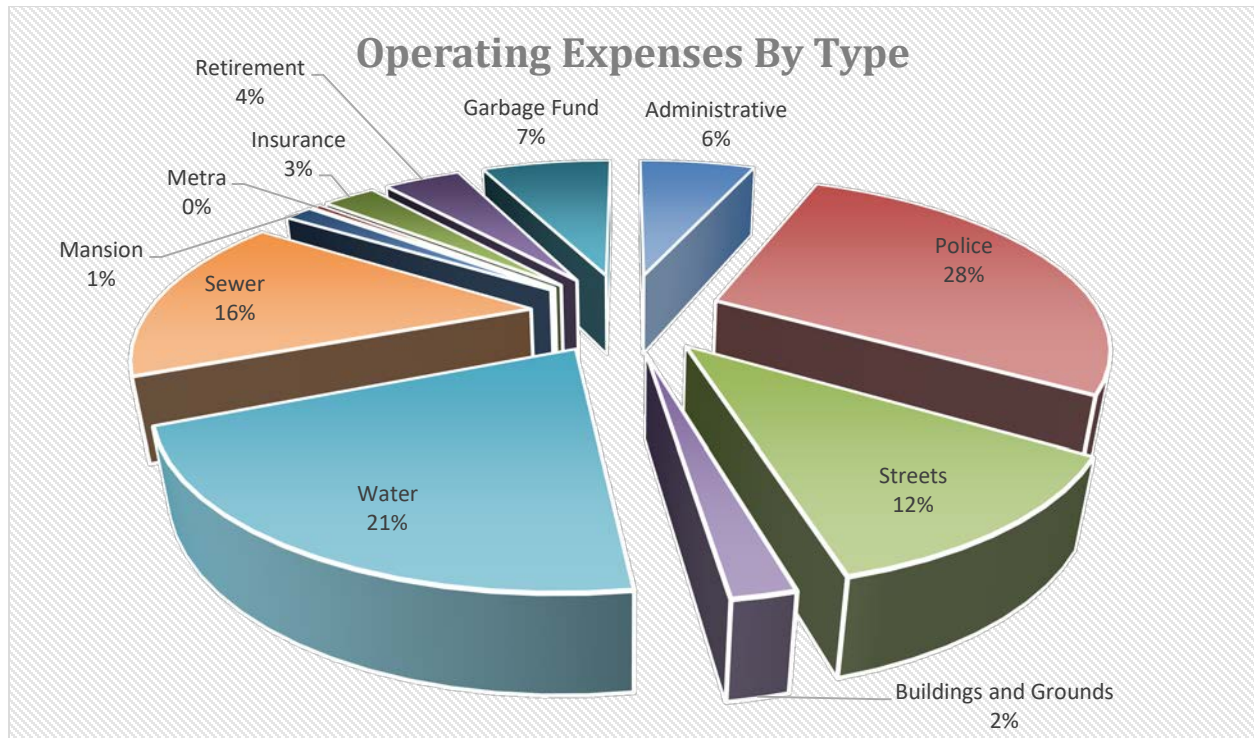
Metra revenues have been consistent, with an increase beginning in 2016/17 due to the parking fee increase to \$1.75 per day. The history on these funds dates back to 2014/15 when these funds were created.



FY 2019/2020 Expense Trends – All Funds

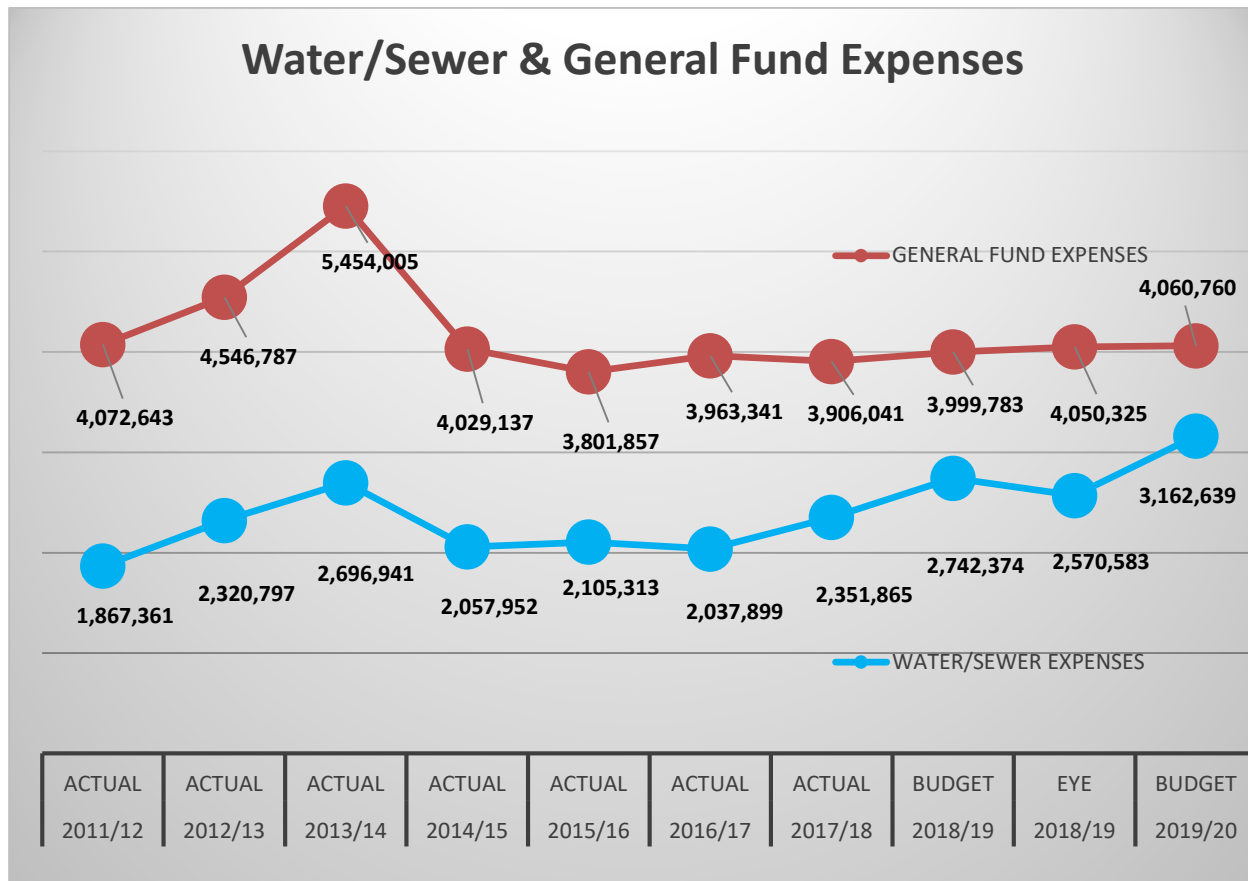
TOTAL OPERATING SPENDING BY AREA

The majority of operating spending is related to Water/Sewer (37%) and Police (28%) areas. Street Maintenance and Administrative represent 18% of operating expenses. All other operating expenses represent 17% of spending. This chart excludes all capital spending.



WATER/SEWER & GENERAL FUND EXPENSES

The Village's two largest Funds; the Water/Sewer Fund and the General Fund's expenses are listed year by year dating back to 2011/12. Since 2014/15, the General Fund's expenses have remained relatively flat, increasing only \$31,623 in six years or .07%. Due to the increased costs from Lake Michigan water, the Water/Sewer Fund has increased \$1.1 million over the same time period or 53%.



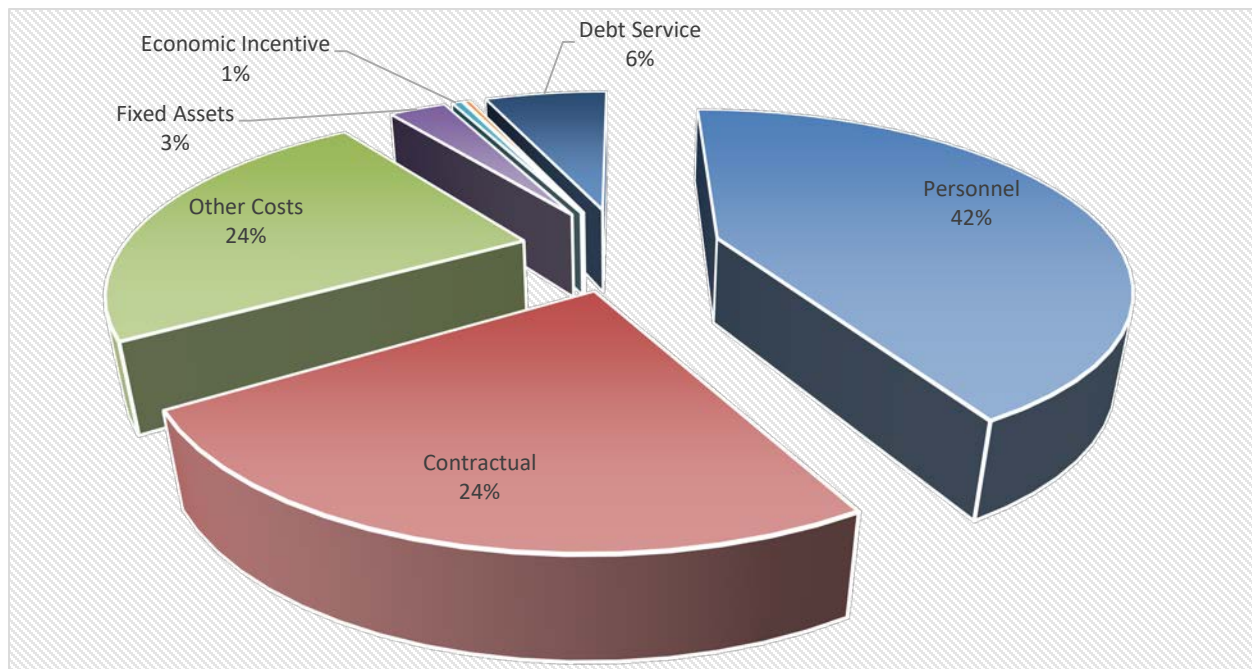
FY 2019/2020 All Operating Expenses by Type:

This chart represents spending by type with, personnel costs totaling \$4.4 million (42%). The largest portion of personnel expenses is police related (45%).

Debt services payments for the three water and sewer debt service payments and the business district debt service totals \$674,176, which represents 9% of total spending.

Contractual costs represent 20% of all expenses. Of the \$2.54 million in contractual costs, 1.8 million or 71% represent the County sewer treatment, CLCJAWA Water Agency and refuse/recycling expenses.

This chart represents FY 2019/20 costs, when excluding one-time capital costs.

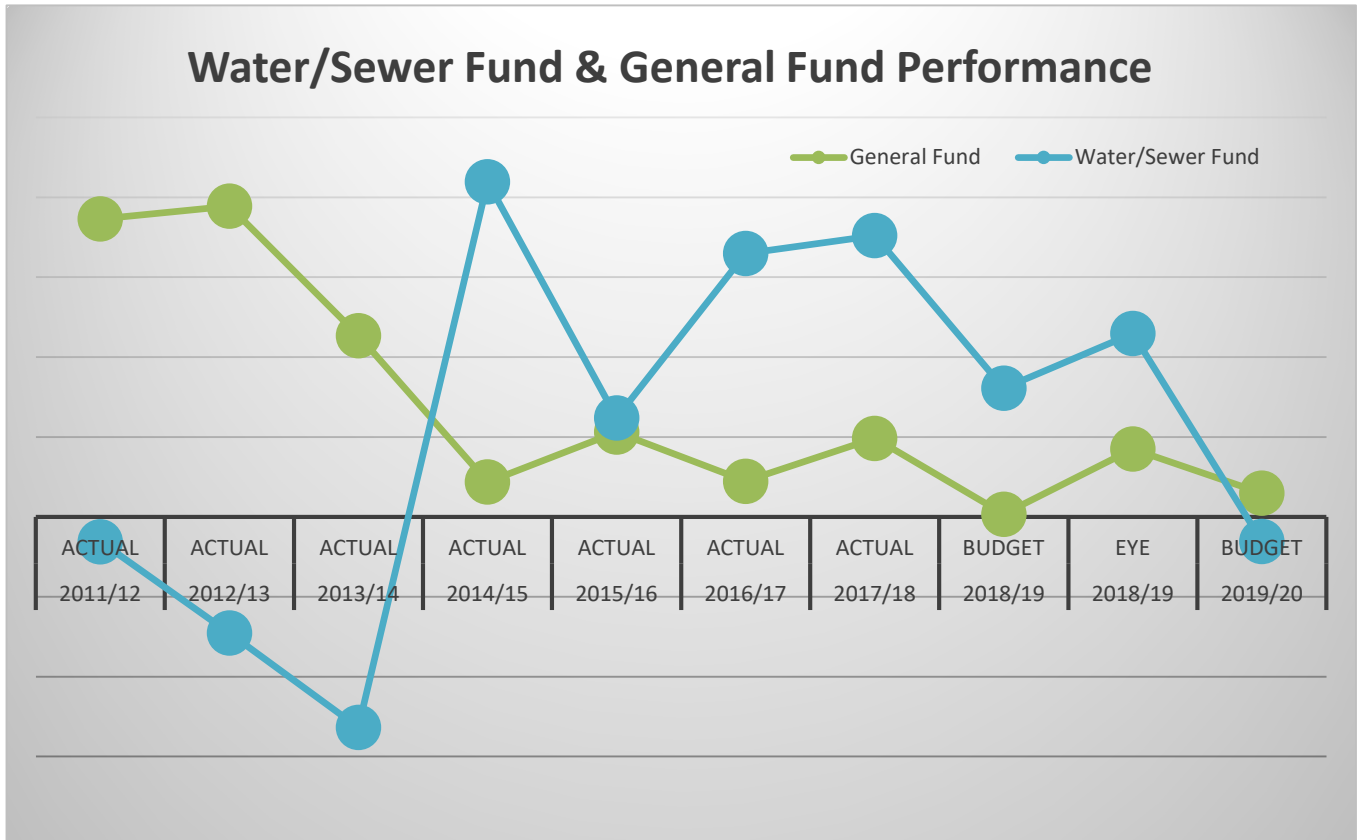


FY 2019/2020 All Expenses by Type:

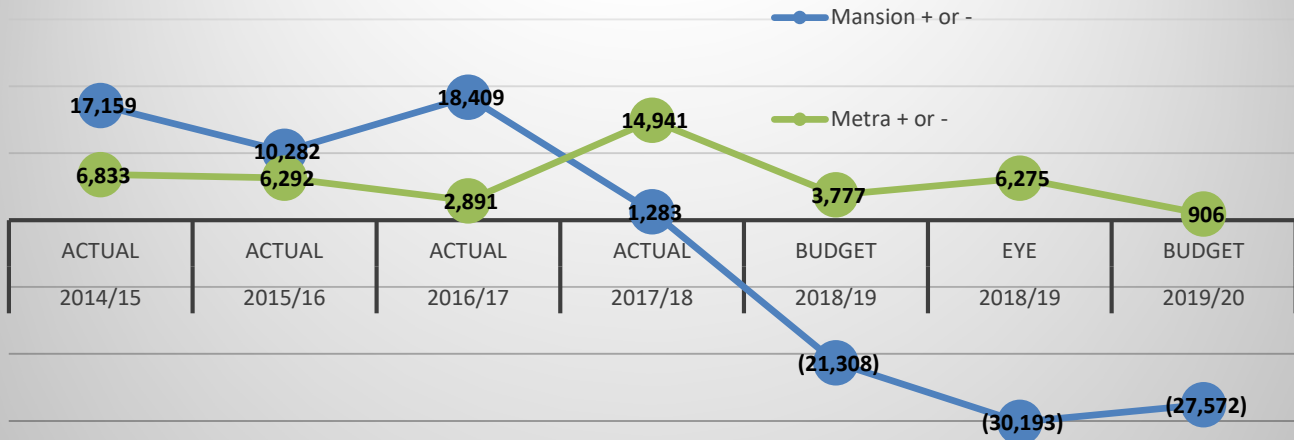
Capital expenses total \$1,887,425 million or 15% of spending.

Fund Performance

The charts below summarize the performance of the General Fund and the Village's three enterprise funds (water/sewer, metra and mansion) since FY 2011/12 and FY 2014/15 for the Metra and Mansion Funds.



Mansion & Metra Fund Performance



Fund Balances

Below is a chart summarizing the actual May 1, 2019 fund balance, anticipated FY 2019/20 performance and the anticipated May 1, 2020 fund balance for each fund.

FUND	18/19 Beginning Balance	2018/19 Performance	19/20 Beginning Balance
Operating Funds			
General Fund	\$ 2,012,198	\$ 169,959	\$ 2,182,157
Water & Sewer Fund	\$ 549,159	\$ 459,227	\$ 1,008,386
Retirement Fund	\$ 59,274	\$ 12,189	\$ 71,463
Insurance Fund	\$ 35,855	\$ 12,845	\$ 48,700
Mansion Fund	\$ 45,924	\$ (30,193)	\$ 15,731
MFT Fund	\$ 555,694	\$ (336,441)	\$ 219,253
Metra Fund	\$ 16,016	\$ 6,275	\$ 22,291
Capital Funds			
General Capital Fund	\$ 1,584,019	\$ (481,700)	\$ 1,102,319
Water & Sewer Capital Fund	\$ 1,845,212	\$ (461,446)	\$ 1,383,766
Squad Car Replacement Fund	\$ 22,641	\$ 34,859	\$ 57,500
Public Works Replacement Fund	\$ 167,863	\$ 5,734	\$ 173,597
Water & Sewer Replacement Fund	\$ 217,378	\$ 63,000	\$ 280,378
Parks Capital Fund	\$ 358,043	\$ (84,500)	\$ 273,543

FY 2019/2020 Capital Improvements & New Equipment

The draft budget includes the following Capital Improvements & New Equipment requests.

Proposed General Capital Fund includes costs for:

▪ Grass Lake Sidewalk	\$125,889 (partial carryover)
▪ Downtown Sidewalk	\$330,000 (funded 100% by grants)
▪ Economic Incentive	\$20,000
▪ Fixed Asset Software	\$11,000 (carryover)
▪ Building Repairs	\$50,000
▪ Cedar Avenue Utility Burial	\$50,260
▪ Building Software Upfront Fees	\$10,000
▪ Repairs and Improvements	\$50,000
▪ Entryway Signs	\$15,000
▪ Police Body Camera System	\$45,000
▪ Office Furniture	\$35,000

Proposed Water/Sewer Capital fund includes costs for:

▪ Monaville Lift Station Construction	\$651,103 (partial carryover)
▪ Construction Engineering Lift Station	\$47,173
▪ Repairs and Improvements	\$75,000
▪ Grand Ave – Utility Relocation Design Eng.	\$180,000
▪ Abandon Well 7	\$10,000
▪ Sanitary Sewer Manhole Repairs	\$30,000
▪ Well House Chemical Conversion	\$17,000

Proposed Parks Capital fund includes costs for:

▪ Holiday Lights/Decorations	\$5,000
▪ Mansion Tent Repair/Clean	\$7,000
▪ Lehmann Park Repairs	\$8,000 (carryover)
▪ Replace Mansion Driveway	\$45,000
▪ Steven Sherwood Park Improvements	\$25,000

Proposed Motor Fuel Tax fund includes costs for:

▪ Design Engineering	\$45,000
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Proposed Business District fund includes costs for:

▪ Cedar Avenue Streetscape Loan Repayment	\$107,672
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Proposed New Equipment costs for all funds include:

Administration	Computer Equipment	\$2,500
Administration	New Computers	\$4,000
Police	New Computers	\$5,000
Streets	Truck Tires	\$7,300
Streets	Culvert Repairs	\$4,000
Water	Easement Areas	\$3,200
Mansion	Dry Sprinkler System	\$2,200
Mansion	Clean Tent Liner	\$6,000
Mansion	Parking Lot Gravel	\$3,000
PW Fleet	Truck Body Repairs	\$13,000
PW Fleet	Backhoe	\$95,000
PW Fleet	Pick-up Truck	\$40,000
PW Fleet	Utility Tractor	\$85,000
Police Fleet	Marked Squad (2)	\$77,000
Drug Fund	Taser Replacement	\$3,000
DUI Fund	Squad Camera Replace (2)	\$10,500



Budget

Fiscal Year

2019/20

May 1, 2019

**VILLAGE OF LAKE VILLA
FISCAL YEAR 2019/20 BUDGET SUMMARY**

GENERAL FUND	FY 2019/20 REVENUE	FY 2019/20 EXPENSE	FY 2019/20 PERFORMANCE	FY 2018/19 PERFORMANCE
General Fund Revenue	4,115,925			4,220,284
Administrative		530,075		506,677
Police		2,354,045		2,454,744
Streets		1,008,800		940,718
Buildings & Grounds		167,840		148,186
TOTAL	4,115,925	4,060,760	55,165	169,959
WATER/SEWER FUND	FY 2019/20 REVENUE	FY 2019/20 EXPENSE	FY 2019/20 PERFORMANCE	FY 2018/19 PERFORMANCE
Water & Sewer Revenue	3,101,033			3,029,810
Water		1,807,039		1,263,231
Sewer		1,355,600	(61,606)	1,307,352
TOTAL	3,101,033	3,162,639	(61,606)	459,227
ENTERPRISE FUNDS	FY 2019/20 REVENUE	FY 2019/20 EXPENSE	FY 2019/20 PERFORMANCE	FY 2018/19 PERFORMANCE
Metra Fund	37,000	36,094	906	6,275
Mansion Fund	95,300	116,872	(21,572)	(30,193)
Special Events Fund	38,500	34,800	3,700	(9,255)
Garbage Fund	597,392	592,126	5,266	-
SPECIAL FUNDS	FY 2019/20 REVENUE	FY 2019/20 EXPENSE	FY 2019/20 PERFORMANCE	FY 2018/19 PERFORMANCE
Motor Fuel Tax Fund	226,458	45,000	181,458	(336,441)
Retirement Fund	328,805	322,271	6,534	20,107
Insurance Fund	235,796	236,239	(443)	12,845
CAPITAL FUNDS	FY 2019/20 REVENUE	FY 2019/20 EXPENSE	FY 2019/20 PERFORMANCE	FY 2018/19 PERFORMANCE
General Capital Fund	835,290	742,149	93,141	158,100
Water/Sewer Capital Fund	-	830,276	(830,276)	(725,049)
Parks Capital Fund	-	90,000	(90,000)	(130,925)
Downtown TIF Fund	132,700	34,550	98,150	66,240
Downtown Business District	165,025	1,027,472	(862,447)	1,026,920
FIXED ASSET FUNDS	FY 2019/20 REVENUE	FY 2019/20 EXPENSE	FY 2019/20 PERFORMANCE	FY 2018/19 PERFORMANCE
Squad Car Replacement Fund	74,000	77,000	(3,000)	22,952
Public Works Fleet Replacement Fund	145,000	233,000	(88,000)	(72,620)
Water/Sewer Equipment Replacement Fund	66,000	-	66,000	46,050
NON OPERATING FUNDS	FY 2019/20 REVENUE	FY 2019/20 EXPENSE	FY 2019/20 PERFORMANCE	FY 2018/19 PERFORMANCE
Police Pension	1,249,821	536,631	713,190	792,489
Drug Forfeiture	2,000	3,000	(1,000)	4,837
DUI	6,000	10,500	(4,500)	(945)
Celebration of Summer	19,000	22,000	(3,000)	(7,702)

**VILLAGE OF LAKE VILLA
FISCAL YEAR 2019/20 BUDGET SUMMARY**

OPERATING FUNDS

GENERAL FUND

FY 18/19 BEGINNING BALANCE	2,121,548	FY 19/20 BEGINNING BALANCE	2,291,507
FY 18/19 PROJECTED REVENUE	4,220,284	FY 19/20 PROJECTED REVENUE	4,115,925
FY 18/19 PROJECTED EXPENSES	4,050,325	FY 19/20 PROJECTED EXPENSES	4,060,760
MAY 1, 2019 PROJECTED BALANCE	2,291,507	MAY 1, 2020 PROJECTED BALANCE	2,346,672

WATER/SEWER FUND

FY 18/19 BEGINNING BALANCE	1,298,269	FY 19/20 BEGINNING BALANCE	1,757,496
FY 18/19 PROJECTED REVENUE	3,029,810	FY 19/20 PROJECTED REVENUE	3,101,033
FY 18/19 PROJECTED EXPENSES	2,570,583	FY 19/20 PROJECTED EXPENSES	3,162,639
MAY 1, 2019 PROJECTED BALANCE	1,757,496	MAY 1, 2020 PROJECTED BALANCE	1,695,890

METRA FUND

FY 18/19 BEGINNING BALANCE	31,140	FY 19/20 BEGINNING BALANCE	37,415
FY 18/19 PROJECTED REVENUE	37,000	FY 19/20 PROJECTED REVENUE	37,000
FY 18/19 PROJECTED EXPENSES	30,725	FY 19/20 PROJECTED EXPENSES	36,094
MAY 1, 2019 PROJECTED BALANCE	37,415	MAY 1, 2020 PROJECTED BALANCE	38,321

MANSSION FUND

FY 18/19 BEGINNING BALANCE	47,660	FY 19/20 BEGINNING BALANCE	17,467
FY 18/19 PROJECTED REVENUE	91,523	FY 19/20 PROJECTED REVENUE	95,300
FY 18/19 PROJECTED EXPENSES	121,716	FY 19/20 PROJECTED EXPENSES	116,872
MAY 1, 2019 PROJECTED BALANCE	17,467	MAY 1, 2020 PROJECTED BALANCE	(4,105)

SPECIAL EVENTS FUND

FY 18/19 BEGINNING BALANCE	17,943	FY 19/20 BEGINNING BALANCE	45,141
FY 18/19 PROJECTED REVENUE	27,198	FY 19/20 PROJECTED REVENUE	38,500
FY 18/19 PROJECTED EXPENSES	-	FY 19/20 PROJECTED EXPENSES	34,800
MAY 1, 2019 PROJECTED BALANCE	45,141	MAY 1, 2020 PROJECTED BALANCE	48,841

GARBAGE FUND

FY 18/19 BEGINNING BALANCE	-	FY 19/20 BEGINNING BALANCE	5,266
FY 18/19 PROJECTED REVENUE	597,392	FY 19/20 PROJECTED REVENUE	597,392
FY 18/19 PROJECTED EXPENSES	592,126	FY 19/20 PROJECTED EXPENSES	592,126
MAY 1, 2019 PROJECTED BALANCE	5,266	MAY 1, 2020 PROJECTED BALANCE	10,532

MOTOR FUEL TAX FUND

FY 18/19 BEGINNING BALANCE	795,749	FY 19/20 BEGINNING BALANCE	459,308
FY 18/19 PROJECTED REVENUE	226,710	FY 19/20 PROJECTED REVENUE	226,458
FY 18/19 PROJECTED EXPENSES	563,151	FY 19/20 PROJECTED EXPENSES	45,000
MAY 1, 2019 PROJECTED BALANCE	459,308	MAY 1, 2020 PROJECTED BALANCE	640,767

RETIREMENT FUND

FY 18/19 BEGINNING BALANCE	62,636	FY 19/20 BEGINNING BALANCE	82,743
FY 18/19 PROJECTED REVENUE	347,667	FY 19/20 PROJECTED REVENUE	328,805
FY 18/19 PROJECTED EXPENSES	327,560	FY 19/20 PROJECTED EXPENSES	322,271
MAY 1, 2019 PROJECTED BALANCE	82,743	MAY 1, 2020 PROJECTED BALANCE	89,277

INSURANCE FUND

FY 18/19 BEGINNING BALANCE	36,355	FY 19/20 BEGINNING BALANCE	49,200
FY 18/19 PROJECTED REVENUE	248,803	FY 19/20 PROJECTED REVENUE	235,796
FY 18/19 PROJECTED EXPENSES	235,958	FY 19/20 PROJECTED EXPENSES	236,239
MAY 1, 2019 PROJECTED BALANCE	49,200	MAY 1, 2020 PROJECTED BALANCE	48,757

CAPITAL FUNDS**GENERAL CAPITAL FUND**

FY 18/19 BEGINNING BALANCE	1,577,099	FY 19/20 BEGINNING BALANCE	1,735,199
FY 18/19 PROJECTED REVENUE	305,949	FY 19/20 PROJECTED REVENUE	835,290
FY 18/19 PROJECTED EXPENSES	147,849	FY 19/20 PROJECTED EXPENSES	742,149
MAY 1, 2019 PROJECTED BALANCE	1,735,199	MAY 1, 2020 PROJECTED BALANCE	1,828,340

WATER/SEWER CAPITAL FUND

FY 18/19 BEGINNING BALANCE	2,168,469	FY 19/20 BEGINNING BALANCE	1,443,420
FY 18/19 PROJECTED REVENUE	5,925	FY 19/20 PROJECTED REVENUE	-
FY 18/19 PROJECTED EXPENSES	730,974	FY 19/20 PROJECTED EXPENSES	830,276
MAY 1, 2019 PROJECTED BALANCE	1,443,420	MAY 1, 2020 PROJECTED BALANCE	613,144

PARKS CAPITAL FUND

FY 18/19 BEGINNING BALANCE	303,982	FY 19/20 BEGINNING BALANCE	173,057
FY 18/19 PROJECTED REVENUE	-	FY 19/20 PROJECTED REVENUE	-
FY 18/19 PROJECTED EXPENSES	130,925	FY 19/20 PROJECTED EXPENSES	90,000
MAY 1, 2019 PROJECTED BALANCE	173,057	MAY 1, 2020 PROJECTED BALANCE	83,057

DOWNTOWN TIF FUND

FY 18/19 BEGINNING BALANCE	79,721	FY 19/20 BEGINNING BALANCE	145,961
FY 18/19 PROJECTED REVENUE	85,780	FY 19/20 PROJECTED REVENUE	132,700
FY 18/19 PROJECTED EXPENSES	19,540	FY 19/20 PROJECTED EXPENSES	34,550
MAY 1, 2019 PROJECTED BALANCE	145,961	MAY 1, 2020 PROJECTED BALANCE	244,111

DOWNTOWN BUSINESS DISTRICT

FY 18/19 BEGINNING BALANCE	91,620	FY 19/20 BEGINNING BALANCE	1,118,540
FY 18/19 PROJECTED REVENUE	1,070,025	FY 19/20 PROJECTED REVENUE	165,025
FY 18/19 PROJECTED EXPENSES	43,105	FY 19/20 PROJECTED EXPENSES	1,027,472
MAY 1, 2019 PROJECTED BALANCE	1,118,540	MAY 1, 2020 PROJECTED BALANCE	256,093

FIXED ASSET FUNDS**SQUAD CAR REPLACEMENT FUND**

FY 18/19 BEGINNING BALANCE	70,784	FY 19/20 BEGINNING BALANCE	93,736
FY 18/19 PROJECTED REVENUE	70,538	FY 19/20 PROJECTED REVENUE	74,000
FY 18/19 PROJECTED EXPENSES	47,586	FY 19/20 PROJECTED EXPENSES	77,000
MAY 1, 2019 PROJECTED BALANCE	93,736	MAY 1, 2020 PROJECTED BALANCE	90,736

PUBLIC WORKS FLEET REPLACEMENT FUND

FY 18/19 BEGINNING BALANCE	174,848	FY 19/20 BEGINNING BALANCE	102,228
FY 18/19 PROJECTED REVENUE	139,196	FY 19/20 PROJECTED REVENUE	145,000
FY 18/19 PROJECTED EXPENSES	211,816	FY 19/20 PROJECTED EXPENSES	233,000
MAY 1, 2019 PROJECTED BALANCE	102,228	MAY 1, 2020 PROJECTED BALANCE	14,228

WATER/SEWER EQUIPMENT REPLACEMENT

FY 18/19 BEGINNING BALANCE	280,378	FY 19/20 BEGINNING BALANCE	326,428
FY 18/19 PROJECTED REVENUE	64,500	FY 19/20 PROJECTED REVENUE	66,000
FY 18/19 PROJECTED EXPENSES	18,450	FY 19/20 PROJECTED EXPENSES	-
MAY 1, 2019 PROJECTED BALANCE	326,428	MAY 1, 2020 PROJECTED BALANCE	392,428

NON-OPERATING FUNDS**DRUG FORFEITURE**

FY 18/19 BEGINNING BALANCE	6,751	FY 19/20 BEGINNING BALANCE	11,588
FY 18/19 PROJECTED REVENUE	10,195	FY 19/20 PROJECTED REVENUE	2,000
FY 18/19 PROJECTED EXPENSES	5,358	FY 19/20 PROJECTED EXPENSES	3,000
MAY 1, 2019 PROJECTED BALANCE	11,588	MAY 1, 2020 PROJECTED BALANCE	10,588

DUI FUND

FY 18/19 BEGINNING BALANCE	12,775	FY 19/20 BEGINNING BALANCE	11,830
FY 18/19 PROJECTED REVENUE	5,055	FY 19/20 PROJECTED REVENUE	6,000
FY 18/19 PROJECTED EXPENSES	6,000	FY 19/20 PROJECTED EXPENSES	10,500
MAY 1, 2019 PROJECTED BALANCE	11,830	MAY 1, 2020 PROJECTED BALANCE	7,330

CELEBRATION OF SUMMER

FY 18/19 BEGINNING BALANCE	4,523	FY 19/20 BEGINNING BALANCE	(3,179)
FY 18/19 PROJECTED REVENUE	13,708	FY 19/20 PROJECTED REVENUE	19,000
FY 18/19 PROJECTED EXPENSES	21,410	FY 19/20 PROJECTED EXPENSES	22,000
MAY 1, 2019 PROJECTED BALANCE	(3,179)	MAY 1, 2020 PROJECTED BALANCE	(6,179)

General Fund

This section will provide information on revenue and expenses for only the General Operating Fund.

The General fund receives general taxes, fees to fund the administrative, police, streets and buildings and grounds operations of the Village.

Budget Summary

Total Revenues	\$4,115,925
Total Expenses	\$4,060,760
Net Income	\$55,165

General Fund Totals by Year

General fund revenues are not completely in control of the Village. Major revenue sources, including income tax, sales tax, use tax, and building permit fee revenue. They are highly dependent on economic factors.

Total General Fund expenses do vary year to year as incremental upward costs to salaries and other costs are realized. Fortunately, cost savings measures have been identified over the past several years to offset these annual cost of living increases.

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20
	Actual	Actual	Actual	Actual	Actual	Budget	EYE	Budget
Revenue	5,907,970	4,116,598	4,013,993	4,052,501	4,102,577	4,006,634	4,220,284	4,115,925
Expenses	5,454,005	4,029,137	3,801,857	3,963,341	3,906,041	3,999,783	4,050,325	4,060,760
Net Income	453,965	87,461	212,136	89,160	196,536	6,851	169,959	55,165

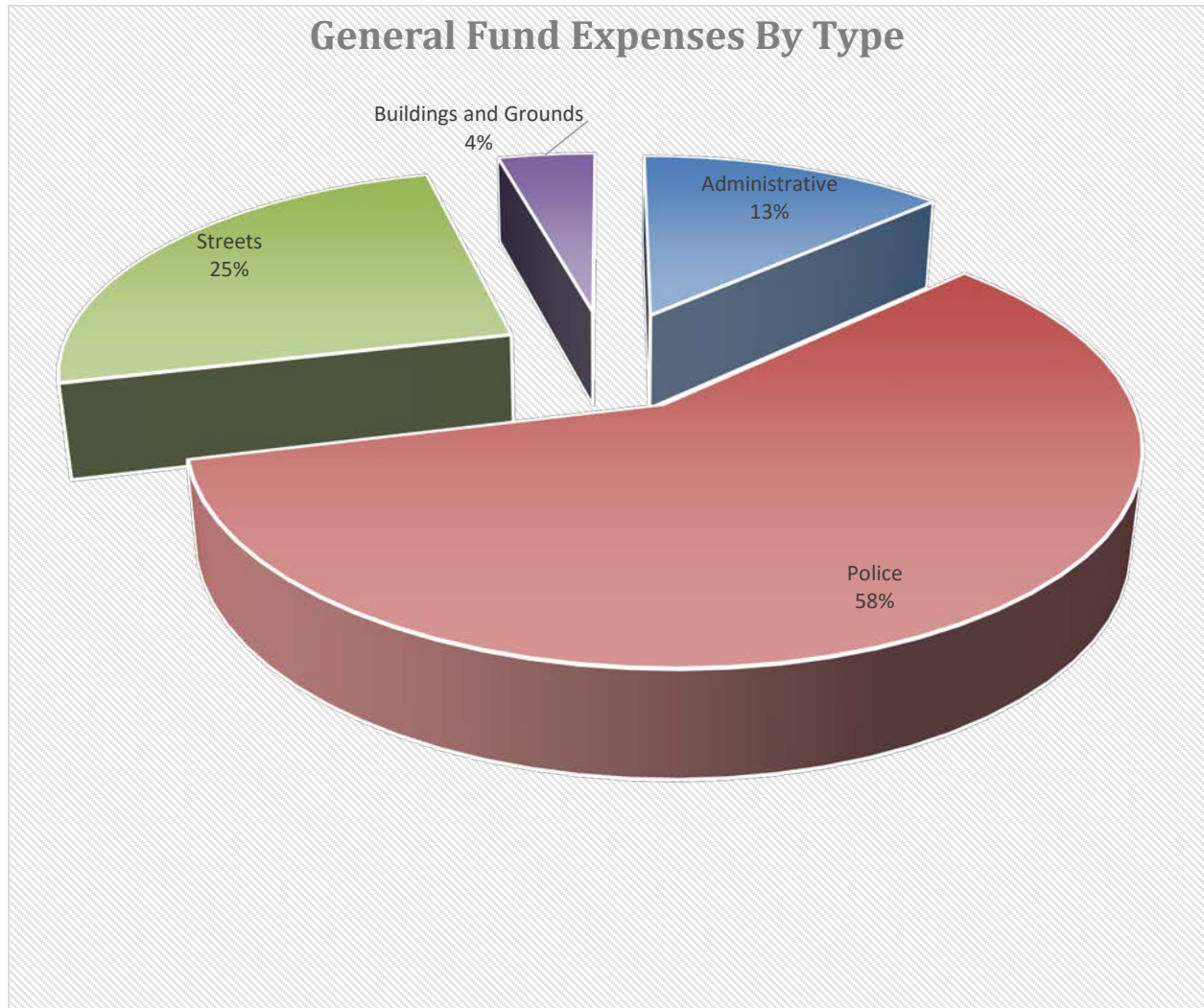
General Fund Spending by Area

Police costs are lower in the 2019/20 budget due lower police salary costs as a result the replacement of police positions with lower salaries. Streets spending is projected to increase primarily due to an increase in storm sewer maintenance and street maintenance, salt and health insurance. All other funds are projected to remain relatively flat due to lower health insurance cost from the new ICOP insurance program.

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20
	Actual	Actual	Actual	Actual	Actual	Budget	EYE	Budget
Administrative	644,189	680,179	551,113	608,827	528,516	503,543	506,677	530,075
Police	2,876,527	2,214,650	2,229,217	2,294,400	2,357,404	2,370,294	2,454,744	2,354,045
Streets	1,338,242	872,264	870,853	925,598	866,887	956,700	940,718	1,008,800
Buildings and Grounds	595,047	262,044	150,674	134,516	153,235	169,246	148,186	167,840
TOTAL	5,454,005	4,029,137	3,801,857	3,963,341	3,906,041	3,999,783	4,050,325	4,060,760

GENERAL FUND SPENDING BY AREA

The majority of General Fund spending (58%) is related to police. 70% of general fund costs are personnel, with 71% of personnel expenses being police related. 87% of police expenses are personnel related.



GENERAL FUND SPENDING VERSUS LAST YEAR

Proposed 2019/20 General Fund spending is \$56,977 higher than budgeted in 2018/19. A few major expense changes occurred in the proposed budget. These changes include:

Projected Increases over 2018/19 Budget

- Financial Management Contract \$20,000
- Storm Sewer Maintenance \$19,000
- Street Maintenance \$15,000
- Health Insurance \$10,504

Projected decreases versus 2018/19 Budget

- Police Salaries (\$24,485)
- General Fund Salaries (\$10,861)
- Street Light Electricity (\$20,000)
- Sidewalk Maintenance (\$10,000)

GENERAL FUND REVENUE

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
TAXES					
1-00-10-3010	REAL ESTATE TAXES	1,093,907	1,013,504	988,990	1,084,961
1-00-10-3020	ROAD & BRIDGE TAX	25,661	25,000	23,367	25,000
1-00-10-3030	SALES TAX	648,529	665,000	665,000	641,250
1-00-10-3040	STATE INCOME TAX	838,699	854,476	854,476	836,623
1-00-10-3070	USE TAX	226,752	213,827	213,827	263,236
1-00-10-3050	REPLACEMENT TAX	13,192	10,000	13,248	13,000
1-00-10-3140	TELECOMMUNICATIONS TAX	201,512	210,000	190,000	190,000
1-00-10-3150	UTILITY TAX-GAS	103,439	95,000	115,000	110,000
1-00-10-3151	UTILITY TAX-ELECTRIC	293,637	290,000	315,000	300,000
TOTAL TAXES		3,445,328	3,376,807	3,378,908	3,464,070
LICENSES & PERMITS					
1-00-20-3110	LIQUOR LICENSE	21,550	20,300	21,600	19,000
1-00-20-3150	AMUSMENT LICENSE	1,775	2,300	1,775	1,700
1-00-20-3160	VENDING LICENSE	1,800	3,525	1,800	1,775
1-00-20-3170	BUSINESS REGISTRATION FEES	4,900	5,450	4,900	4,900
1-00-20-3210	BUILDING PERMITS	65,946	70,000	170,000	65,000
1-00-20-3211	WATERSHED PERMIT	50	200	25	200
1-00-20-3213	SITE DEVELOPMENT PERMITS	5,374	772	2,148	1,000
1-00-20-3214	LANDSCAPE INSPECTION FEE	100	500	50	500
1-00-20-3250	IMPACT FEES	1,200	-	-	0
1-00-20-3120	VEHICLE LICENSES		94,000	95,000	95,000
TOTAL LICENSES & PERMITS		102,695	197,047	297,298	189,075
OTHER REVENUE					
1-00-30-3130	CABLE FRANCHISE	177,501	165,000	156,000	155,000
1-00-30-3212	COMPUTER FUND	1,411	1,200	3,000	1,200
1-00-30-3350	GRANTS-STATE	271	-	-	-
1-00-30-3360	GRANTS-FEDERAL	1,438	-	-	-
1-00-30-3480	ZONING HEARING FEES	-	800	800	800
1-00-30-3610	POLICE REPORTS	1,010	500	1,115	500
1-00-30-3710	COURT FINES	105,375	90,000	110,000	100,000
1-00-30-3720	PARKING & ORDINANCE FINES	58,775	45,000	70,000	60,000
1-00-30-3730	SEX OFFENDER REGISTRATION FEE	-	280	280	280
1-00-30-3810	INTEREST INCOME	56,238	45,000	67,883	60,000
1-00-30-3880	SCHOOL RESOURCE OFFICERS	60,000	65,000	65,000	65,000
1-00-30-3890	OTHER REVENUE	92,535	20,000	70,000	20,000
TOTAL OTHER REVENUE		554,555	432,780	544,078	462,780
TOTAL REVENUE		4,102,577	4,006,634	4,220,284	4,115,925

GENERAL FUND REVENUES

TAXES

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	\$ 453,653
Police	\$ 481,308
<u>Street & Bridge</u>	<u>\$ 140,000</u>
	\$1,084,961

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% 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. 2019/20 assumes \$675,000 total sales tax receipts, equal to the 2018/19 estimated year projection.

STATE INCOME TAX 01-00-10-3040

This revenue is received from the Illinois Income Tax being returned to municipalities. Utilizing a population of 8,741, \$97.90 per person (IML December estimate) revenue is anticipated for 18/19 and \$100.75 for FY 19/20. 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.

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 \$29.00 per person in FY 18/19 and \$31.70 in FY 19/20.

GENERAL FUND REVENUES

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.

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.

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.

LICENSES & PERMITS

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 19/20 assumes:

<u>Class</u>	<u>Fee</u>	<u>#</u>	
Class A	\$1,000	13 (Full)	\$ 13,000
Class B	\$ 800	4 (Gas Station)	\$ 3,200
Class C	\$ 700	2	\$ 1,400
Class D	\$ 700	2 (Liquor Store)	\$ 1,400
Class E	\$ 500	0	\$ 0
Class F	\$ 50	0 (Temporary)	\$ 0
			\$ 19,000

GENERAL FUND REVENUES

AMUSEMENT LICENSE 01-00-20-3150

These receipts are derived from amusement licenses for arcade machines per Village Code \$100 per license. Assumes the 17 machines.

VENDING LICENSE 01-00-20-3160

These receipts are derived from vending machine licenses per Village Code \$50 per machine (13) and \$100 per cigar/cigarette machine. 30 Video Gaming licenses @ \$25 per machine, and 3 amusement licenses @ \$100.

BUSINESS REGISTRATION FEES 01-00-20-3170

This revenue comes from business registrations and assumes 196 registrations @ \$25 per applicant per Village Code.

BUILDING PERMITS 01-00-20-3210

Assumes \$60,000 in miscellaneous permits. Assumes 2 new residential homes in FY 19/20 @ \$4,000 per new home permit. FY 19/20 Permits #390 (year to date).

WATERSHED PERMITS 01-00-20-3211

\$25 fee per Village Code for watershed inspections. Assumes 2 in FY 19/20.

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 19/20.

VEHICLE LICENSE

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 FUND REVENUES

OTHER REVENUE

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.

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.

OTHER REVENUE 01-00-30-3890

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

ADMINISTRATION

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
PERSONNEL EXPENSES					
01-10-10-4011	SALARY	267,884	258,680	268,447	265,204
01-10-10-4015	PART-TIME	21,264	30,000	22,000	25,250
01-10-10-4014	OVERTIME	-	500	-	500
01-10-10-4017	SICK TIME COMPENSATION	3,325	4,000	2,058	3,000
01-10-10-4020	SALARY-VILLAGE CLERK	1,750	3,500	3,500	3,500
01-10-10-4021	SALARY-MAYOR & TRUSTEES	24,145	25,000	20,615	25,000
01-10-10-4022	SALARY-ZONING & PLANNING	1,245	1,520	240	1,520
01-10-10-4110	HEALTH & LIFE INSURANCE	50,213	42,000	49,585	41,104
01-10-10-4530	TRAINING/TRAVEL/MEMBERSHIPS	6,513	8,656	8,500	13,900
TOTAL PERSONNEL EXPENSES		376,340	373,856	374,945	378,978
CONTRACTOR EXPENSES					
01-10-20-4310	AUDIT (S-62.5%)	12,145	12,500	12,231	15,375
01-10-20-4811	COMPUTER-SUPPORT/SOFTWARE (S-50%)	22,837	21,357	19,223	20,438
01-10-20-4311	FINANCIAL MANAGEMENT CONTRACT	-	-	-	20,000
01-10-20-4330	LEGAL FEES	52,180	55,000	65,000	55,000
01-10-20-4391	CODIFICATION	6,868	4,000	3,000	4,000
01-10-20-4380	RETAIL RECRUITMENT/PLANNING	14,764	10,000	5,000	5,000
01-10-20-4813	EQUIPMENT MAINTENANCE	1,414	2,984	2,984	2,984
TOTAL CONTRACTOR EXPENSES		110,208	105,841	107,438	122,797
OTHER EXPENSES					
01-10-60-4810	OFFICE SUPPLIES (S-35%)	8,152	8,546	7,500	8,400
01-10-60-4812	CREDIT CARD FEES (S-10%)	601	600	646	700
01-10-60-4430	PUBLISHING	2,189	2,000	2,000	2,000
01-10-60-4442	NEWSLETTER	2,156	1,200	1,200	1,200
01-10-60-4440	PRINTING	1,203	1,000	2,000	1,500
01-10-60-4441	PUBLIC RELATIONS	13,485	-	-	-
01-10-60-4450	SWALCO FEE	3,746	-	-	-
01-10-60-5190	MISCELLANEOUS EXPENSES	7,102	8,000	8,000	8,000
01-10-60-5201	NEW EQUIPMENT	3,334	2,500	2,948	6,500
TOTAL OTHER EXPENSES		41,968	23,846	24,294	28,300
TOTAL EXPENSES		528,516	503,543	506,677	530,075

**ADMINISTRATION
(GENERAL FUND)**

PERSONNEL EXPENSES

SALARY 01-10-10-4011

Salaries for Payroll Clerk, Administrative Assistant, Administrator, and Finance Director Position, plus auto allowance (\$2,760) for Administrator. Salaries based on percentage of time associated with this fund.

PART-TIME 01-10-10-4015

PT Accountant (16 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 cost per new health insurance agreement.

**ADMINISTRATION
(GENERAL FUND)**

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

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

Chamber Luncheon	\$ 400
ILCMA	\$ 300
ICMA	\$ 5,000
Municipal Clerks	\$ 100
Lake County Partners	\$ 1,700 (\$.25 per capita)
Miscellaneous	\$ 3,000
ICSC	\$ 100
Mileage	\$ 300
Lake County Municipal League	\$ 950
IL Municipal League	\$ 950
Chicago Agency for Planning	\$ 350
IL TIF Association	\$ 550
<u>Chamber Dues</u>	<u>\$ 200</u>
	\$13,900

**ADMINISTRATION
(GENERAL FUND)**

CONTRACTOR EXPENSES

AUDIT 01-10-20-4310 (SPREAD)

Portion of contractual costs for annual Village audit. 62.5% of expenses (Remaining costs in Water/Sewer/Police Pension).

COMPUTER-SUPPORT/SOFTWARE 01-10-20-4811 (SPREAD)

Payroll System	\$ 4,000	(50%)
Laserfiche	\$ 1,000	(50%)
Software Licensing	\$ 2,300	(50%)*
IT Support	\$ 6,300	(50%)
Finance Software	\$ 3,713	(50%)
Website Fee	\$ 1,200	(50%)
Community Notification	\$ 1,506	(50%)
<u>Adobe Creative Suite</u>	<u>\$ 420</u>	<u>(50%)</u>
	\$20,438	

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

FINANCIAL MANAGEMENT CONTRACT (SPREAD)

Costs for financial management support contract. 50% of total cost.

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.

CODIFICATION 01-10-60-4391

Contractual cost for paper and online code updates. \$500 per year for online code.

RETAIL RECRUITMENT 01-10-20-4380

Contract cost for retail recruitment services based on estimated hours for hourly rate services.

EQUIPMENT MAINTENANCE 01-10-20-4813

Postage Machine Agreement	\$1,884	(100%)
<u>Copier Maintenance</u>	<u>\$1,100</u>	<u>(100%)</u>
	\$2,984	

**ADMINISTRATION
(GENERAL FUND)**

OTHER EXPENSES

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.

OFFICE SUPPLIES 01-10-60-4810

Office supplies \$ 8,400 (35%)

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.

NEW EQUIPMENT 01-10-60-5201

Computer Replacements \$ 4,000

Misc. Computer Equipment \$ 2,500

NEW EQUIPMENT REQUEST

ADMINISTRATION

COMPUTER EQUIPMENT **\$2,500**

Cost to purchase miscellaneous computer equipment, such as monitors, printers, etc.

NEW COMPUTERS **\$4,000**

POLICE

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
PERSONNEL EXPENSES					
01-20-10-4010	SALARY-FULL-TIME OFFICERS	1,399,012	1,438,969	1,488,969	1,414,484
01-20-10-4011	SALARY-POLICE CLERICAL	65,012	67,909	67,909	68,100
01-20-10-4015	SALARY-PART-TIME POLICE CLERICAL	9,203	12,000	13,000	12,000
01-20-10-4012	SALARY-PART-TIME OFFICERS	159,584	110,000	153,000	110,000
01-20-10-4023	SUPERVISOR BONUS PROGRAM	-	10,000	10,000	10,000
01-20-10-4013	MECHANIC	19,092	19,500	19,835	20,000
01-20-10-4014	OVERTIME, COURT & RANGE	39,983	60,000	45,000	55,000
01-20-10-4016	OIC PAY	2,564	5,000	3,000	5,000
01-20-10-4021	SICK PAY BUY BACK	16,347	15,000	4,293	10,000
01-20-10-4018	HOLIDAY PAY	30,376	27,000	30,000	30,000
01-20-10-4019	FTO PAY	945	1,000	1,000	1,000
01-20-10-4110	HEALTH & LIFE INSURANCE	250,873	260,000	260,257	258,400
01-20-50-4022	POLICE COMMISSIONER HEARINGS	-	600	1,000	600
01-20-50-5191	POLICE COMMISSION EXPENSES	5,642	-	-	-
01-20-10-4170	UNIFORM ALLOWANCE	24,315	18,000	18,000	14,650
01-20-10-4171	VEST REPLACEMENTS	-	-	3,635	2,200
01-20-10-4530	TRAINING/TRAVEL	15,822	15,560	15,560	11,500
01-20-10-4531	MEMBERSHIPS	-	-	-	5,500
01-20-10-4560	RANGE-SHOOT & SUPPLIES	9,145	11,100	11,100	11,100
01-20-10-4570	PHYSICALS/TESTING	-	1,500	916	1,500
TOTAL PERSONNEL EXPENSES		2,047,915	2,073,138	2,146,474	2,041,034
CONTRACTOR EXPENSES					
01-20-30-4230	MAINTENANCE-VEHICLES (S-30%)	4,933	7,500	6,510	7,500
01-20-20-4330	LEGAL FEES - PROSECUTION	22,031	30,000	30,000	30,000
01-20-20-4393	POLICE POLICIES	5,450	5,600	6,175	6,447
01-20-20-4460	DISPATCHING	81,579	81,068	81,052	81,052
01-20-50-4330	POLICE COMMISSION TESTING	4,996	-	5,500	-
01-20-20-4710	RADIO NETWORK FEES	9,894	9,384	10,608	10,608
01-20-20-4813	EQUIPMENT MAINTENANCE	6,662	6,950	6,658	6,150
01-20-20-4331	ADMINISTRATIVE ADJUDICATION	2,625	2,100	2,100	2,100
01-20-20-4332	CRIME LAB	14,654	14,654	14,654	14,654
01-20-20-4333	STOLEN PROPERTY DATABASE	-	-	-	2,100
01-20-20-4811	COMPUTER-SUPPORT/SOFTWARE	1,453	-	-	-
TOTAL CONTRACTOR EXPENSES		154,276	157,256	163,257	160,611
OTHER EXPENSES					
01-20-30-4820	AUTOMOTIVE FUEL/OIL (S-40%)	29,308	30,000	34,628	30,000
01-20-30-4930	SUPPLIES-VEHICLE (S-30%)	13,486	18,000	15,885	18,000
01-20-60-4810	OFFICE SUPPLIES (S-35%)	6,740	8,400	7,500	8,400
01-20-60-4440	PRINTING/PUBLIC RELATION	4,257	5,500	5,500	6,500
01-20-60-4940	EVIDENCE PROCESSING SUPPLIES	4,892	5,000	8,500	2,500
01-20-60-5190	MISCELLANEOUS	2,860	5,000	5,000	8,000
01-20-60-5205	FLEET REPLACEMENT CONTRIBUTION	73,200	68,000	68,000	74,000
01-20-60-5201	NEW EQUIPMENT	20,470	-	-	5,000
TOTAL OTHER EXPENSES		155,213	139,900	145,013	152,400
TOTAL EXPENSES		2,357,404	2,370,294	2,454,744	2,354,045

**POLICE
(GENERAL FUND)**

PERSONNEL EXPENSES

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

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

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 cost per new health insurance agreement.

POLICE COMMISSION HEARINGS 01-20-50-4022

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

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>
	\$14,650

TRAINING/TRAVEL 01-20-10-4530

Training \$11,500
Travel, training, fire arms, cyber, supervisor and tuition reimbursement.

MEMBERSHIPS \$5,500

NEMERT, Major Crimes, ILEAS, MCAT, NIPAS, background licenses, etc.

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

Taser products	\$ 2,500
Ammunition	\$ 7,250
<u>Range Fees (6)</u>	<u>\$ 1,350</u>
	\$11,100

PHYSICALS/TESTING 01-20-10-4570

Cost for required employment physicals and testing.

**POLICE
(GENERAL FUND)**

CONTRACTOR EXPENSES

MAINTENANCE-VEHICLES 01-20-30-4230 (SPREAD)

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

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 (\$2,000) Services used in conjunction with dispatching services through Fox Comm.

POLICE COMMISSION TESTING 01-20-50-4330

Costs for police commission testing or other expenses.

RADIO NETWORK FEES 01-20-60-4710

Star Com Radio Network \$ 9,384 (\$34 per officer per month for 26 officers.)

EQUIPMENT MAINTENANCE 01-20-20-4813

PD camera system	\$ 300	
Radar Certification	\$ 300	
Livescan System	\$ 4,500	(Maintenance plan)
Camera System Warranty	\$ 600	
<u>Records maintenance</u>	<u>\$ 450</u>	
	\$ 6,150	

ADMINISTRATIVE ADJUDICATION 01-20-20-4331

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

CRIME LAB

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

LEADS DATABASE

Costs for stolen property database to track property that has been stolen.

**POLICE
(GENERAL FUND)**

OTHER EXPENSES

AUTOMOTIVE FUEL/OIL 01-20-30-4820 (SPREAD)

Costs for fuel and oil 45% of cost.

SUPPLIES-VEHICLE 01-20-30-4930 (SPREAD)

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

OFFICE SUPPLIES 01-20-60-4810 (SPREAD)

35% of costs for office supplies.

PRINTING/PUBLIC RELATIONS 01-20-60-4440

Costs for printing letterhead, forms, tickets and public relations materials.

EVIDENCE PROCESSING SUPPLIES 01-20-60-4940

Supplies for evidence processing.

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

Costs to purchase 5 new computers.

NEW EQUIPMENT REQUEST

POLICE

NEW COMPUTERS	\$5,000
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Replacement of 5 computers.

STREETS

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
PERSONNEL EXPENSES					
01-41-10-4013	SALARY	298,215	300,900	303,000	308,000
01-41-10-4012	PART-TIME WAGES (S-50%)	23,070	27,500	30,000	27,500
01-41-10-4014	OVERTIME	26,207	16,000	16,800	16,000
01-41-10-4017	SICK TIME COMPENSATION	969	2,500	951	2,000
01-41-10-4110	HEALTH & LIFE INSURANCE	64,359	62,000	65,687	75,000
01-41-10-4170	UNIFORM ALLOWANCE (S-50%)	2,493	3,000	3,000	3,000
01-41-10-4530	TRAVEL/TRAINING/MEMBERSHIP	1,508	2,000	2,195	2,000
01-41-10-4570	TESTING/PHYSICALS	-	2,000	1,000	2,000
TOTAL PERSONNEL EXPENSES		416,822	415,900	422,633	435,500
CONTRACTOR EXPENSES					
01-41-30-4230	MAINTENANCE VEHICLE (S-50%)	7,287	12,500	18,468	12,500
01-41-20-4320	ENGINEERING	13,274	8,000	11,000	9,000
01-41-40-4240	MAINTENANCE-STREETS	95,310	80,000	80,000	95,000
01-41-40-4242	STREET SWEEPING	4,879	5,000	5,000	5,000
01-41-20-4214	VACANT LOT MOWING	-	2,000	1,000	2,000
01-41-40-4271	MAINTENANCE-SIDEWALKS	29,162	30,000	20,970	20,000
TOTAL CONTRACTOR EXPENSES		149,913	137,500	136,438	143,500
OTHER EXPENSES					
01-41-30-4820	AUTOMOTIVE FUEL/OIL (S-30%)	21,890	22,500	25,319	22,500
01-41-30-4930	SUPPLIES-VEHICLE (S-50%)	22,730	30,000	26,528	30,000
01-41-40-4241	STORM SEWERS	17,305	21,000	30,000	40,000
01-41-40-4260	SALT	12,571	117,000	117,000	126,000
01-41-40-4270	SIGNS & LIGHTS	13,006	10,000	5,000	10,000
01-41-40-4660	STREET LIGHT ELECTRICITY	155,291	140,000	115,000	120,000
01-41-40-4940	SUPPLIES	9,551	12,000	12,000	12,000
01-41-60-5201	NEW EQUIPMENT	2,558	-	-	11,300
01-41-60-5205	FLEET REPLACEMENT CONTRIBUTION	45,250	50,800	50,800	58,000
TOTAL OTHER EXPENSES		300,152	403,300	381,647	429,800
TOTAL EXPENSES		866,887	956,700	940,718	1,008,800

**STREETS
(GENERAL FUND)**

PERSONNEL EXPENSES

SALARY 01-41-10-4013

Spread of salaries for time spent on Streets maintenance activities.

PART-TIME WAGES-STREETS 01-41-10-4012 (SPREAD)

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

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 cost per new health insurance agreement.

UNIFORM ALLOWANCE 01-41-10-4170 (SPREAD)

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.

**STREETS
(GENERAL FUND)**

OTHER EXPENSES

MAINTENANCE-VEHICLES 01-41-30-4230 (SPREAD)

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

ENGINEERING 01-41-20-4320

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

MAINTENANCE-STREETS 01-41-40-4240

Contractor costs for patching and crack filling.

STREET SWEEPING 01-41-40-4242

Contractor costs for street sweeping (2 rotations) for 63 lane miles and 4 miles of parking facilities.

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.

**STREETS
(GENERAL FUND)**

OTHER EXPENSES

AUTOMOTIVE FUEL/OIL 01-41-30-4820 (SPREAD)

Diesel and unleaded fuel. 30% of total cost.

SUPPLIES-VEHICLE 01-41-30-4930 (SPREAD)

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

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 1,800 tons of de-icing materials under state and county bid at \$70 per ton.

SIGNS & LIGHTS 01-41-40-4270

Parts for repairs of municipal signs and street lights.

ELECTRIC-STREET LIGHTS 01-41-40-4660

Electricity costs for municipal street lights. Assumes reduction based on LED conversions of Village-owned 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

Culvert replacement in Amber Fields & Ishnala Country Estates.	\$4,000
Tire Replacements (Truck 8/Skid Steer)	\$7,300

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.

NEW EQUIPMENT REQUEST

STREETS

Costs for truck and skid steer tire replacements	\$7,300
Culvert Replacements in Amber Fields and Ishnala Country Estates	\$4,000

BUILDING & GROUNDS

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
CONTRACTOR EXPENSES					
01-46-20-4392	BUILDING INSPECTORS	46,375	55,000	47,000	60,300
01-46-20-4213	MOWING	20,179	21,000	23,928	21,000
01-46-40-4210	MAINTENANCE-BUILDING	7,547	7,000	4,000	7,000
01-46-40-4211	MAINTENANCE-PARKS	15,702	12,000	13,000	12,000
01-46-20-4215	POND TREATMENTS		9,000	7,829	9,000
01-46-60-4360	CLEANING SERVICE	7,540	8,546	8,540	8,540
TOTAL CONTRACTOR EXPENSES		97,343	112,546	104,297	117,840
OTHER EXPENSES					
01-46-40-4910	SUPPLIES-BUILDING	13,550	10,000	11,000	11,000
01-46-40-4920	BUILDING SOFTWARE FEES	-	-	-	2,000
01-46-40-4911	SUPPLIES-PARKS	18,376	25,000	15,000	20,000
01-46-60-4420	TELEPHONE/INTERNET	18,876	15,000	16,800	17,000
01-46-60-5201	NEW EQUIPMENT	5,090	6,700	1,089	-
TOTAL OTHER EXPENSES		55,892	56,700	43,889	50,000
TOTAL EXPENSES		153,235	169,246	148,186	167,840

**BUILDINGS & GROUNDS
(GENERAL FUND)**

CONTRACTOR EXPENSES

BUILDING INSPECTORS 01-46-20-4392

Costs for Lake County to perform plan review and building inspection services. \$67 per hour and assumes 900 annual hours.

MOWING 01-46-20-4213

Mowing services for Glacier, Cedar Crossing 1 & 2, Loffredo, Steven Sherwood and Lehmann Parks, \$700 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.

POND TREATMENTS

Cost for chemical treatments to Steven Sherwood Park and the Longwood Centre Pond.

CLEANING SERVICE 01-46-60-4360

Village Hall (\$45 per cleaning)	\$2,340
Police Department (\$100 per cleaning)	\$5,200
<u>Extra Cleaning</u>	<u>\$1,000</u>
	\$8,540

**BUILDINGS & GROUNDS
(GENERAL FUND)**

OTHER EXPENSES

SUPPLIES-BUILDING 01-46-40-4910

Supplies for municipal buildings such as paper supplies.

BUILDING SOFTWARE FEES

5 licenses at \$320 annually, plus 5 administrative licenses at \$80 annually.

SUPPLIES-PARKS 01-46-40-4911

Supplies for municipal parks.

TELEPHONE/INTERNET 01-46-60-4420

Telephone and internet for Police Public Works and Village Hall. 75% of costs for 11 staff cell phones, remaining in Water/Sewer.

NEW EQUIPMENT 01-46-60-5201

None

NEW EQUIPMENT REQUEST

BUILDINGS & GROUNDS

NEW EQUIPMENT 01-46-60-5201

NONE

Water & Sewer Operating Fund

This section will provide information on revenue and expenses for only the Water/Sewer Operating Fund.

Primary revenues in the Water and Sewer Operating fund are water/sewer rates and charges set by the Village Board. These user charges fund the maintenance and treatment activities that provide residents and businesses with drinking water and processing of effluent through the Village's system and into the County wastewater system.

Budget Summary

Total Revenues	\$3,101,033
Total Expenses	\$3,162,639
Net Income	(\$61,606)

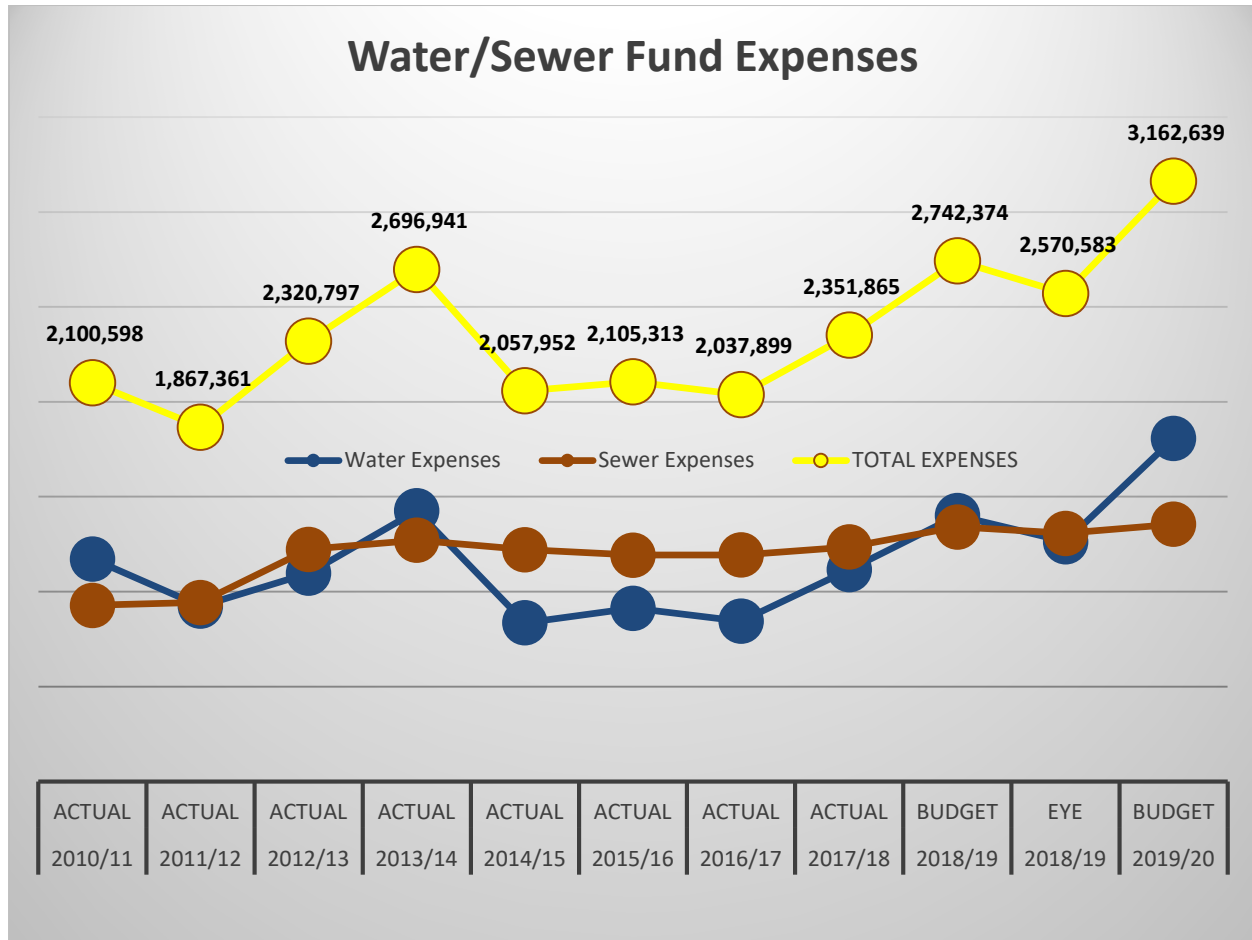
Water & Sewer Operating Fund Totals by Year

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20
	Actual	Actual	Actual	Actual	Actual	Budget	EYE	Budget
Revenue	2,169,930	2,896,799	2,353,187	2,697,221	3,055,906	3,064,607	3,029,810	3,101,033
Expense	2,696,941	2,057,952	2,105,313	2,037,899	2,351,865	2,742,374	2,570,583	3,162,639
Net Income	(527,011)	838,847	247,874	659,322	704,041	322,233	459,227	(61,606)

Water/Sewer revenues are projected to increase \$36,426 or 1.2%, despite a 7% water/sewer rate increase as a result of declining water usage. Expenses will rise in FY 2019/20 due to a full years' payment to CLCJAWA for Lake Michigan water (\$603,170).

WATER/SEWER FUND SPENDING VERSUS LAST YEAR

Proposed 2019/20 Water/Sewer budget is \$420,265 higher than budgeted in 2018/19, with \$366,124 as a result of Lake Michigan water. All other expenses increased by \$54,141 or 1.7%.



Major changes include:

Projected Increases over 2018/19 Budget

- | | |
|---------------------------------|-----------|
| • CLCJAWA | \$366,124 |
| • Financial Management Contract | \$20,000 |
| • Debt Services Payment | \$18,666 |
| • Fleet Replacement Contr. | \$10,800 |

Projected decreases from the 2018/19 Budget

- | | |
|----------------|------------|
| • County Sewer | (\$10,000) |
|----------------|------------|

WATER SEWER REVENUE

	ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
USER FEES & CHARGES				
60-00-40-3510 WATER CUSTOMER SALES	1,756,982	1,775,289	1,708,500	1,717,074
60-00-40-3610 SEWER CUSTOMER SALES	1,121,569	1,195,818	1,141,505	1,231,459
60-00-40-3620 PENALTIES	51,503	30,000	45,000	40,000
TOTAL OTHER REVENUE	2,930,055	3,001,107	2,895,005	2,988,533
OTHER REVENUE				
60-00-50-3611 COUNTY SURCHARGE FEE	66,123	55,000	55,000	55,000
60-00-50-3600 METER SALES	2,188	1,000	1,265	1,000
60-00-30-3581 WATER INSPECTION FEES	250	500	300	500
60-00-30-3591 SEWER INSPECTION FEES	400	500	600	500
60-00-30-3800 MISCELLANEOUS REVENUE	13,237	5,000	25,000	10,000
60-00-30-3810 INTEREST EARNED	42,662	1,000	52,000	45,000
60-00-30-3890 NSF CHARGES	990	500	640	500
TOTAL OTHER REVENUE	125,851	63,500	134,805	112,500
TOTAL REVENUE	3,055,906	3,064,607	3,029,810	3,101,033

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

USER FEES & CHARGES

WATER CUSTOMER SALES 60-00-40-3510

\$9.04 per 1,000 in FY 19/20 assuming 190,000 billed gallons. Accounts for minimum bill practice.
\$8.45 per 1,000 in FY 18/19 assuming 190,000 billed gallons. Assumes an additional \$14,000 for minimum billing.

SEWER CUSTOMER SALES 60-00-40-3610

162,000 billed gallons due to summer sewer discount and Lake's Region Sanitary District. 22,603 in reduced (\$2.85 sewer charges). \$7.04 per 1,000 gallons in and FY 19/20 (\$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.

OTHER REVENUE

COUNTY SURCHARGE FEES

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

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

	ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
PERSONNEL EXPENSES				
60-42-10-4013 SALARY-WATER	215,706	222,478	224,881	227,013
60-42-10-4015 PART-TIME WATER (S-25%)	9,166	12,625	15,000	12,625
60-42-10-4014 OVERTIME	11,391	7,500	7,875	7,500
60-42-10-4017 SICK TIME COMPENSATION	1,024	2,000	862	1,500
60-42-10-4110 HEALTH & LIFE INSURANCE	44,880	44,000	42,229	48,000
60-42-10-4130 IMRF	23,380	21,921	21,921	20,005
60-42-10-4140 SOCIAL SECURITY	17,281	18,658	18,658	19,474
60-42-10-4170 UNIFORM ALLOWANCE	1,131	1,500	1,500	1,500
60-42-10-4530 TRAINING/TRAVEL/MEMBERSHIP	1,229	1,500	1,090	1,500
TOTAL PERSONNEL EXPENSES	325,189	332,182	334,016	339,117
CONTRACTOR EXPENSES				
60-42-30-4230 MAINTENANCE-VEHICLES (S-10%)	1,456	2,500	3,366	2,500
60-42-20-4231 EQUIPMENT MAINTENANCE (S-50%)	250	1,500	1,112	1,500
60-42-20-4310 AUDIT (S-15%)	4,603	3,000	2,822	3,690
60-42-60-4440 PRINTING/BILLING (S-50%)	3,972	4,600	5,502	4,600
60-42-60-4811 COMPUTER-SERVICE & MAINT (S-25%)	10,249	10,459	9,900	10,219
60-42-20-4311 FINANCIAL MANAGEMENT CONTRACT	-	-	-	10,000
60-42-40-4250 MAINTENANCE-WATER SYSTEM	41,169	35,000	35,000	35,000
60-42-20-4320 ENGINEERING WATER	2,376	10,000	14,000	10,000
60-42-20-4330 LEGAL FEES	781	2,000	1,000	2,000
60-42-20-4351 CLC-JAWA	-	237,046	64,722	603,170
60-42-20-4213 MOWING	2,265	2,700	3,640	4,200
TOTAL CONTRACTOR EXPENSES	67,120	308,805	141,064	686,879
OTHER EXPENSES				
60-42-40-4870 METERS - PARTS & REPAIRS (S-50%)	1,451	5,000	5,000	5,000
60-42-30-4820 AUTOMOTIVE FUEL/OIL (S-15%)	11,018	11,250	12,792	11,250
60-42-30-4930 SUPPLIES-VEHICLE (S-10%)	4,635	6,000	4,706	6,000
60-42-60-4810 OFFICE SUPPLIES (S-15%)	2,620	3,600	3,100	3,600
60-42-60-4680 LIABILITY INSURANCE (S-11%)	21,846	25,211	25,211	25,986
60-42-60-4812 CREDIT CARD FEES (S-45%)	2,705	3,000	2,908	3,150
60-42-40-4950 SUPPLIES-WATER	34,242	35,000	32,000	35,000
60-42-40-4610 NATURAL GAS - WATER	3,086	2,700	2,500	2,500
60-42-40-4660 ELECTRICITY	60,356	85,000	100,000	85,000
60-42-60-4420 TELEPHONE	1,805	5,000	3,500	4,000
60-42-40-4960 JULIE LOCATES	2,028	2,220	2,283	2,300
60-42-60-5019 DEBT SERVICE - 2015	246,024	247,350	247,224	248,325
60-42-60-5019 DEBT SERVICE - 2016	259,899	250,566	269,232	269,232
60-42-60-5205 FLEET REPLACEMENT CONTRIBUTION	34,250	38,100	38,100	43,500
60-42-60-5206 EQUIPMENT REPLACEMENT CONTRIBUTION	31,500	32,250	32,250	33,000
60-42-60-5201 NEW EQUIPMENT	6,400	8,000	7,345	3,200
TOTAL OTHER EXPENSES	723,865	760,247	788,151	781,043
TOTAL EXPENSES	1,116,174	1,401,234	1,263,231	1,807,039

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

PERSONNEL EXPENSES

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 cost per new health insurance agreement.

IMRF 60-42-10-4130

The value is calculated at the Village's projected contribution rate for eligible payroll in this fund.

SOCIAL SECURITY 60-42-10-4140

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

UNIFORM ALLOWANCE 60-42-10-4170 (SPREAD)

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.

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

CONTRACTOR EXPENSES

MAINTENANCE-VEHICLES 60-42-30-4230 (SPREAD)

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

EQUIPMENT MAINTENANCE 60-42-20-4231 (SPREAD)

GIS Software (\$600) shared with Sewer. 50% of meter reading support (\$900).

AUDIT 60-43-20-4310 (SPREAD)

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

PRINTING/BILLING 60-42-60-4440 (SPREAD)

Postage	\$ 3,100	(50%)	(2,825 bi-monthly bills)
<u>Contract Billing/Billing Stock</u>	<u>\$ 1,500</u>	<u>(50%)</u>	
	\$ 4,600		

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

Payroll System	\$ 2,000	(25%)
Laserfiche	\$ 500	(25%)
Software Licenses	\$ 1,150	(25%)
Monthly IT Maintenance	\$ 3,150	(25%)
Finance Software	\$ 1,856	(25%)
Website Fee	\$ 600	(25%)
Community Notification	\$ 753	(25%)
<u>Adobe Creative Suite</u>	<u>\$ 21</u>	<u>(25%)</u>
	\$10,219	

FINANCIAL MANAGEMENT CONTRACT (SPREAD)

Costs for financial management support contract. 25% of total cost.

MAINTENANCE-WATER SYSTEM 60-42-40-4250

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

ENGINEERING-WATER 60-42-20-4320

Costs for miscellaneous engineering work for water treatment operations.

LEGAL FEES 60-42-20-4330

Legal fees associated with the water system.

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

CLC-JAWA

Contractor costs to purchase water from the Central Lake County Joint Action Water Agency (CLCJAWA) @ \$2.83 per 1,000 gallons Assumes 22,870 billed gallons in 18/19 for CLCJAWA for part of February and March at \$2.83 per 1,000 gallons. \$2.83 per 1,000 gallons in 2019/20, per CLCJAWA rate schedule at 205,860 gallons billed.

MOWING 60-42-20-4213

Contractual costs for mowing water facilities. \$140 per rotation and assumes 30 rotations.

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

OTHER EXPENSES

METERS-PARTS & REPAIRS 60-42-40-4870 (SPREAD)

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 (SPREAD)

Diesel and unleaded fuel. 15% of total costs.

SUPPLIES-VEHICLE 60-42-30-4930 (SPREAD)

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

OFFICE SUPPLIES 60-42-60-4810 (SPREAD)

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

LIABILITY INSURANCE 60-42-60-4680 (SPREAD)

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

CREDIT CARD FEES 60-42-60-4812 (SPREAD)

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

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.

NATURAL GAS – WATER 60-42-40-4610

Natural gas for water well house facilities.

ELECTRIC 60-42-40-4660

Electricity for water facilities.

TELEPHONE 60-42-60-4420

Well house phone costs and cellphone costs for water related personnel.

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 @ \$1.08 per call, plus transmission charges.

2015 DEBT SERVICE 60-42-60-5019

2015 debt services with original bond issued in 2006. Bond matures in 2026.

2016 DEBT SERVICE 60-42-60-5019

2016 IEPA Loan for water projects. 1.86% interest. Bond matures in 2036.

**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

Easement Tree Clearing	\$3,200
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NEW EQUIPMENT REQUEST

WATER

CLEAR EASEMENT AREAS **\$3,200**

Cost to clear easement areas to be able to maintain underground utilities.

SEWER

	ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
PERSONNEL EXPENSES				
60-43-10-4013 SALARY-SEWER	215,197	222,478	224,890	227,013
60-43-10-4015 PART-TIME SEWER (S-50%)	9,683	12,625	15,000	12,625
60-43-10-4014 OVERTIME	11,391	7,500	7,875	7,500
60-43-10-4017 SICK TIME COMPENSATION	1,024	2,000	862	1,500
60-43-10-4110 HEALTH & LIFE INSURANCE	44,329	44,000	42,229	48,000
60-43-10-4130 IMRF	23,380	21,921	21,921	20,005
60-43-10-4140 SOCIAL SECURITY	17,281	18,658	18,658	19,474
60-43-10-4170 UNIFORM ALLOWANCE	1,131	1,500	1,500	1,500
60-43-10-4530 TRAINING/TRAVEL/MEMBERSHIP	805	1,500	600	1,500
TOTAL PERSONNEL EXPENSES	324,223	332,182	333,535	339,117
CONTRACTOR EXPENSES				
60-43-30-4230 MAINTENANCE-VEHICLES (S-10%)	1,403	2,500	3,366	2,500
60-43-20-4231 EQUIPMENT MAINTENANCE (S-50%)	250	1,500	1,112	1,500
60-43-20-4310 AUDIT (S-15%)	4,603	3,000	2,822	3,690
60-43-60-4440 PRINTING/BILLING (S-50%)	3,972	4,600	5,502	4,600
60-43-60-4811 COMPUTER-SERVICE & MAINT (S-25%)	10,249	10,459	9,900	10,219
60-43-20-4311 FINANCIAL MANAGEMENT CONTRACT	-	-	-	10,000
60-43-40-4250 MAINTENANCE-SEWER SYSTEM	16,341	30,000	15,000	30,000
60-43-20-4320 ENGINEERING SEWER	-	4,000	2,500	4,000
60-43-20-4330 LEGAL FEES	804	2,000	1,000	2,000
60-43-40-4350 COUNTY SEWER	590,720	630,000	590,000	620,000
60-43-40-4351 COUNTY SURCHARGE	50,034	55,000	55,000	55,000
60-43-20-4213 MOWING	3,106	5,400	8,960	8,400
TOTAL CONTRACTOR EXPENSES	681,481	748,459	695,162	751,909
OTHER EXPENSES				
60-43-40-4870 METERS/PARTS & REPAIRS (S-50%)	1,451	5,000	5,000	5,000
60-43-30-4820 AUTOMOTIVE FUEL/OIL (S-15%)	10,739	11,250	12,792	11,250
60-43-30-4930 SUPPLIES-VEHICLE (S-10%)	4,688	6,000	4,706	6,000
60-43-60-4810 OFFICE SUPPLIES (S-15%)	2,564	3,600	3,100	3,600
60-43-60-4680 LIABILITY INSURANCE (S-11%)	21,846	25,211	25,211	25,986
60-43-60-4812 CREDIT CARD FEES (S-45%)	2,705	3,000	2,908	3,150
60-43-40-4950 SUPPLIES-SEWER	14,892	15,000	24,000	15,000
60-43-40-4610 NATURAL GAS - SEWER	5,517	4,500	5,500	5,500
60-43-40-4660 ELECTRICITY	29,590	40,000	50,000	40,000
60-43-60-4420 TELEPHONE	1,656	5,000	3,500	4,000
60-43-60-5010 DEBT SERVICES PAYMENT	68,588	68,588	68,588	68,588
60-43-60-5205 FLEET REPLACEMENT CONTRIBUTION	34,250	38,100	38,100	43,500
60-43-60-5206 EQUIPMENT REPLACEMENT CONTRIBUTION	31,500	32,250	32,250	33,000
60-43-60-5201 NEW EQUIPMENT	-	3,000	3,000	-
TOTAL OTHER EXPENSES	229,987	260,499	278,655	264,574
TOTAL EXPENSES	1,235,691	1,341,140	1,307,352	1,355,600

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

PERSONNEL EXPENSES

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 cost per new health insurance agreement.

IMRF 60-43-10-4130

The value is calculated at the Village's projected contribution rate for eligible payroll in this fund.

SOCIAL SECURITY 60-43-10-4140

Social Security and Medicare contributions for Sewer employees.

UNIFORM ALLOWANCE 60-43-10-4170 (SPREAD)

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.

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

CONTRACTOR EXPENSES

MAINTENANCE-VEHICLES 60-43-30-4230 (SPREAD)

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

EQUIPMENT MAINTENANCE 60-43-20-4231 (SPREAD)

GIS Software. (\$600). 50% of meter reading support (\$900).

AUDIT 60-43-20-4310 (SPREAD)

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

PRINTING/BILLING 60-43-60-4440 (SPREAD)

Postage	\$3,100	(50%)	(2,825 bi-monthly bills)
Contract Billing/Billing Stock	\$1,500	(50%)	
	\$4,600		

COMPUTER-SERVICE & MAINTENANCE 60-43-60-4811 (SPREAD)

Payroll System	\$ 2,000	(25%)
Laserfiche	\$ 500	(25%)
Software Licenses	\$ 1,150	(25%)
Monthly IT Maintenance	\$ 3,150	(25%)
Finance Software	\$ 1,856	(25%)
Website Fee	\$ 600	(25%)
Community Notification	\$ 753	(25%)
Adobe Creative Suite	\$ 210	(25%)
	\$10,219	

FINANCIAL MANAGEMENT CONTRACT (SPREAD)

Costs for financial management support contract. 25% of total cost.

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.

ENGINEERING SEWER 60-43-20-4320

Miscellaneous engineering services for sewer work.

LEGAL FEES 60-43-20-4330

Legal expenses related to the sewer system.

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

COUNTY SEWER 60-43-40-4350

Contract with Fox Lake and County for wastewater treatment. \$3.74 (New rate in 1/2019) per 1,000 gallons of metered usage for commercial & residential. Assumes 22,603 billed gallons for Cedar Ridge (1 & 2), Prairie Trail being in the Lake's Region Sanitary District. Assumes 165,758 for all other sewer billed usage.

COUNTY SURCHARGE

Expenses from County sewer surcharge fee collected through the Village's water/sewer utility bills on residential and commercial buildings.

MOWING 60-43-20-4213

Contractual costs for mowing sanitary sewer lift stations. \$280 per rotation and assumes 30 rotations.

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

OTHER EXPENSES

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.

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

Well house phone costs and cellphone costs for water related personnel.

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. 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.

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

NEW EQUIPMENT 60-43-60-5201

None

NEW EQUIPMENT REQUEST

SEWER

NONE

Metra Parking Fund

The primary revenue in the Parking Fund is the \$1.75 daily parking fee and monthly parking pass. Expenses are related to depot and parking lot maintenance.

Budget Summary

Total Revenues	\$37,000
Total Expenses	\$36,094
Net Income	\$906

Mansion Fund

The primary revenue in the Mansion Fund is rental fees for various events, activities and special events.

Budget Summary

Total Revenues	\$95,300
Total Expenses	\$122,872
Net Income	(\$27,572)

Special Events

The primary revenue in the Special Events Fund is registration fees from events and the costs are related to these events.

Budget Summary

Total Revenues	\$38,500
Total Expenses	\$34,800
Net Income	\$3,700

Garbage

The primary revenue in the Garbage Fund is refuse/recycling fees and the major expense is the payment to Waste Management for refuse/recycling collection.

Budget Summary

Total Revenues	\$597,392
Total Expenses	\$592,126
Net Income	\$5,266

METRA FUND

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
REVENUE					
02-00-00-3840	METRA PARKING FEES	40,283	40,000	37,000	37,000
TOTAL REVENUE		40,283	40,000	37,000	37,000

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
PERSONNEL EXPENSES					
02-00-10-4013	SALARY	11,575	12,071	11,248	12,247
02-00-10-4014	OVERTIME	1,034	700	735	700
02-00-10-4017	SICK TIME COMPENSATION	101	250	101	200
02-00-10-4110	HEALTH & LIFE INSURANCE	2,369	2,800	2,329	3,401
02-00-10-4130	IMRF	1,296	1,220	1,220	1,050
02-00-10-4140	SOCIAL SECURITY	902	982	982	970
TOTAL PERSONNEL EXPENSES		17,276	18,023	16,615	18,568

CONTRACTUAL EXPENSES					
02-00-20-4211	OPERATING EXPENSE	-	2,500	1,000	2,500
02-00-20-4213	MOWING	1,176	1,500	910	1,050
TOTAL CONTRACTUAL		1,176	4,000	1,910	3,550

OTHER EXPENSES					
02-00-60-4680	LIABILITY INSURANCE (S-2.2%)	4,855	5,200	5,200	4,976
02-00-30-4660	ELECTRICITY	745	5,000	5,000	5,000
02-00-30-4210	MAINTENANCE-BUILDING	1,290	4,000	2,000	4,000
TOTAL OTHER EXPENDITURES		6,890	14,200	12,200	13,976

TOTAL EXPENSES		25,343	36,223	30,725	36,094
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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 21,000 cars parked per year.

EXPENSES

PERSONNEL 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 cost per new health insurance agreement.

IMRF-EMPLOYER CONTRIBUTION 02-00-10-4130

The proposed value is calculated at the Village's projected contribution rate for eligible payroll in this fund

SOCIAL SECURITY 02-00-10-4140

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

METRA FUND

CONTRACTUAL EXPENSES

OPERATING EXPENSE 02-00-20-4211

Contract expenses as needed for repairs.

MOWING 02-00-20-4213

Contract expense for mowing at Metra Station. \$35.00 per rotation and assumes 30 rotations.

OTHER EXPENSES

LIABILITY INSURANCE 02-00-60-4680 (SPREAD)

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

ELECTRIC 02-00-30-4660

Electricity costs for Metra Station and parking lot.

MAINTENANCE-BUILDING 02-00-30-4210

Contract repairs, as needed, for the Metra facility.

MANSION FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
REVENUE					
08-00-00-3820	RENT-MANSION	101,160	105,000	85,322	90,000
08-00-30-3410	PARK DISTRICT CLASSES	5,342	500	6,201	5,300
TOTAL MANSION REVENUE		106,502	105,500	91,523	95,300

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
PERSONNEL EXPENSES					
08-00-10-4013	SALARY	24,549	25,648	23,993	26,029
08-00-10-4014	OVERTIME	2,072	1,400	1,470	1,400
08-00-10-4017	SICK TIME COMPENSATION	232	500	234	400
08-00-10-4110	HEALTH & LIFE INSURANCE	4,723	6,300	5,003	7,100
08-00-10-4130	IMRF	2,748	2,570	2,570	2,231
08-00-10-4140	SOCIAL SECURITY	1,896	2,069	2,069	2,061
TOTAL PERSONNEL EXPENSES		36,221	38,487	35,339	39,221

CONTRACTOR EXPENSES					
08-00-00-4212	PREVENTATIVE MAINTENANCE-MANSION	5,081	8,621	8,923	9,400
08-00-00-4210	MAINTENANCE & REPAIRS -MANSION	13,552	9,000	9,000	9,000
08-00-00-4211	MAINTENANCE-GROUNDS	3,183	2,500	3,474	4,000
08-00-20-4213	MOWING	7,982	9,000	6,370	8,575
TOTAL CONTRACTOR EXPENSES		29,798	29,121	27,767	30,975

OTHER EXPENSES					
08-00-60-4680	LIABILITY INSURANCE (S-2.2%)	4,855	5,200	5,200	4,976
08-00-00-4610	NATURAL GAS	13,680	8,000	12,482	12,000
08-00-00-4660	ELECTRICITY	8,553	12,000	12,000	12,000
08-00-00-4910	SUPPLIES-MANSION	5,722	5,000	5,000	5,000
08-00-00-4443	MARKETING	1,420	4,000	1,110	2,500
08-00-00-4361	PARK DISTRICT VENDORS	4,970	-	5,850	5,000
08-00-00-5200	NEW EQUIPMENT		25,000	16,968	5,200
TOTAL OPERATING EXPENSES		39,200	59,200	58,610	46,676

TOTAL EXPENSES		105,219	126,808	121,716	116,872
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MANSION FUND

REVENUE

RENT-MANSION 08-00-30-3820

Receipts are derived from rental of the Lehmann Mansion. In 2018 assumes, 15 rentals; 2017, 29, and in 2016, 32 rentals. Assumes lower revenue in 2019 due to lower rentals in 2018 and lower bookings than typical for 2019.

PARK DISTRICT CLASSES

Revenue from cooking classes at \$53 per class. Assumes 100 participants.

EXPENSES

PERSONNEL 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 cost per new health insurance agreement.

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

CONTRACTOR EXPENSES

PREVENTATIVE MAINTENANCE-MANSION 08-00-00-4210

Monthly elevator maintenance	\$ 2,400
Elevator pressure test	\$ 700
Radio/Alarm/Security	\$ 1,700
Sprinkler/Extinguishers/Annulex	\$ 600
Unanticipated	\$ 500
HV/HC Protection Plan	\$ 3,500
	\$ 9,400

MAINTENANCE AND REPAIRS-MANSION

Contractual costs for all other mansion repairs and maintenance.

MAINTENANCE-MANSION GROUNDS 08-00-00-4211

Contractual services for landscaping improvements.

MOWING 08-00-20-4213

Costs for contractual mowing services for the Lehmann Mansion grounds. \$245 per rotation and assumes 35 rotations.

MANSION FUND

OTHER EXPENSES

LIABILITY INSURANCE 08-00-00-4680

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

NATURAL GAS 08-00-00-4610

Natural gas service for Mansion.

ELECTRIC 08-00-00-4660

Electricity for Mansion grounds and facility.

SUPPLIES-MANSION 08-00-00-4910

Miscellaneous supplies needed for Mansion maintenance.

NEW EQUIPMENT 08-00-00-5200

Clean tent liner	\$6,000
Gavel for parking lot	\$3,000
Dry Sprinkler System	\$2,000

MARKETING 08-00-00-4443

Costs for various marketing efforts, including \$710 for LED sign data plan.

PARK DISTRICT VENDORS 08-00-00-4361

Costs for cooking class vendors. Assumes 100 participants at \$50 per class.

NEW EQUIPMENT REQUEST

MANSION

NEW EQUIPMENT 08-00-00-5200

DRY SPRINKLER SYSTEM \$2,200

Costs to install a drain at the mansion to be able to test the dry sprinkler system in the cold storage area.

PARKING LOT GRAVEL \$3,000

Costs to purchase gravel for side parking lot at the mansion.

SPECIAL EVENTS FUND

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
REVENUE					
81-00-30-3412	CRAFT BEER FESTIVAL	19,645	28,125	13,473	22,500
81-00-30-3413	WINE EVENT	17,345	22,500	4,470	15,000
81-00-30-3414	OTHER EVENT REVENUE	-	1,000	-	1,000
TOTAL REVENUE		36,990	51,625	17,943	38,500

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
EXPENSES					
81-00-00-4362	CRAFT BEER FESTIVAL	17,838	16,200	14,280	15,000
81-00-00-4363	WINE EVENT	11,695	12,000	5,028	10,000
81-00-60-4441	PUBLIC RELATIONS	-	9,500	7,890	9,500
81-00-00-4364	CHAMBER CONTRIBUTION	-	-	-	100
81-00-00-4365	INTERGOVERNMENTAL CONTRIBUTION	-	-	-	100
81-00-00-4366	OTHER EVENT EXPENSES	-	1,000	-	100
TOTAL EXPENSES		29,533	38,700	27,198	34,800

SPECIAL EVENTS FUND

REVENUE

CRAFT BEER FESTIVAL

Registration fees from craft beer festival. Assumes \$15,000 general admission, \$5,000 VIP and \$2,500 in sponsorship revenue.

WINE EVENT

Registration fees from wine event. Assumes 375 tickets @ \$40 per ticket.

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.

PUBLIC RELATIONS

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

Concert fees	\$ 5,000
Other concert	\$ 1,500
<u>Other events</u>	<u>\$ 3,000</u>
	\$ 9,500

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.

GARBAGE FUND

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
REVENUE					
68-00-68-3510	REFUSE/RECYCLING COLLECTIONS		597,392	597,392	597,392
TOTAL REVENUE		-	597,392	597,392	597,392

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
EXPENSES					
68-00-60-4450	SWALCO FEE		3,746	3,746	3,746
68-00-20-4470	WASTE MANAGEMENT FEES		569,895	588,380	588,380
68-00-20-4240	ROAD RESURFACING		-	-	-
TOTAL EXPENSES		-	573,641	592,126	592,126

GARBAGE FUND

REVENUE

REFUSE/RECYCLING COLLECTIONS

\$20.11 for a 95-gallon refuse cart and recycling. Assumes 1,888, 95-gallon refuse carts.

\$17.07 for a 65-gallon refuse cart and recycling. Assumes 524, 65-gallon refuse carts.

EXPENSES

SWALCO FEE

Expense related to the Village's membership with the Solid Waste Agency of Lake County. (\$1.25 per household)

WASTE MANAGEMENT FEES

\$19.16 for a 95-gallon refuse cart and recycling. Assumes 1,888 95-gallon refuse carts.

\$16.12 for a 65-gallon refuse cart and recycling. Assumes 524 65-gallon refuse carts.

ROAD RESURFACING

No expenses in 2019/20 fiscal year.

Special Operating Funds

The Village has several special operating funds that receive funding from various sources and have specific expenses. The special operating funds include, Retirement Fund, Insurance Fund and Motor Fuel Tax (MFT) fund.

Motor Fuel Tax Fund (MFT)

This fund receives revenue from the state distributed motor fuel tax. Municipalities receive a per person amount based upon population. The uses of these funds are restricted by state statute to roadway and right-of-way maintenance.

Budget Summary

Total Revenues	\$226,458
Total Expenses	\$45,000
Net Income	\$181,458

Retirement Fund

The Retirement Fund funds Illinois Municipal Retirement Fund (IMRF) and Social Security retirement costs. Police pension costs are funded through a state mandated single purpose fund for all sworn officer positions.

The Retirement fund receives revenue from the property taxes levied for IMRF and social security.

Budget Summary

Total Revenues	\$328,805
Total Expenses	\$322,271
Net Income	\$6,534

Insurance Fund

The Insurance fund receives revenue from the property taxes levied for property, liability and casualty insurance. In addition, the enterprise funds make contributions to the Insurance fund to pay their share of insurance costs.

Budget Summary

Total Revenues	\$235,796
Total Expenses	\$236,239
Net Income	(\$443)

MOTOR FUEL TAX FUND

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
REVENUE					
75-00-00-3340	MOTOR FUEL TAX	235,791	225,081	220,710	222,458
75-00-00-3810	INTEREST EARNED	4,265	3,000	6,000	4,000
TOTAL MFT REVENUE		240,055	228,081	226,710	226,458

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
EXPENSES					
75-00-00-4320	DESIGN & CONSTRUCTION ENGINEERING	-	63,688	55,508	45,000
75-00-00-4240	ROAD RESURFACING	-	573,188	507,643	-
TOTAL EXPENSES		-	636,876	563,151	45,000

MOTOR FUEL TAX FUND

REVENUES

MOTOR FUEL TAX 75-00-00-3340

Revenue per Illinois Municipal League estimates:

FY 18/19 25.25 per person

FY 19/20 25.45 per person

EXPENSES

ROAD RESURFACING 75-00-00-4240

2018/19 Road resurfacing program final costs.

DESIGN AND CONSTRUCTION ENGINEERING 75-00-00-4320

Design and construction engineering. For 2019/20 road resurfacing program and grant eligible road resurfacing project.

RETIREMENT FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
REVENUE					
21-00-00-3900	SOCIAL SECURITY GENERAL FUND	186,112	184,667	184,667	179,330
21-00-00-3902	SOCIAL SECURITY METRA FUND	902	982	982	970
21-00-00-3903	SOCIAL SECURITY MANSION FUND	4,644	2,069	2,069	2,061
21-00-00-3901	SOCIAL SECURITY WATER/SEWER	34,562	37,316	37,316	38,948
21-00-00-3910	IMRF GENERAL FUND	74,351	75,000	75,000	64,205
21-00-00-3912	IMRF METRA FUND	1,296	1,220	1,220	1,050
21-00-00-3913	IMRF MANSION FUND	-	2,570	2,570	2,231
21-00-00-3911	IMRF WATER/SEWER	46,760	43,843	43,843	40,010
TOTAL REVENUE		348,626	347,667	347,667	328,805

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
EXPENSES					
21-00-00-4140	SOCIAL SECURITY	215,724	225,034	216,560	218,417
21-00-00-4130	IMRF	120,713	122,633	111,000	103,854
TOTAL EXPENSES		336,437	347,667	327,560	322,271

RETIREMENT FUND

REVENUE

The Retirement fund receives revenue from the General Fund property taxes levied for retirement and social security. 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 in a separate fund.

SOCIAL SECURITY GENERAL 21-00-00-3900

Represents the General fund's tax levy based on projected eligible payroll for the FICA rate of 7.65% (Administration, Streets & Parks and Police)

IMRF GENERAL FUND 21-00-00-3910

The proposed value is calculated at the Village's projected contribution rate based on eligible payroll in the General Fund.

IMRF & SOCIAL SECURITY – ALL OTHER FUNDS

Represents revenue needed to pay the Water/Sewer, Metra and Mansion fund's retirement expenses for eligible payroll.

EXPENSES

SOCIAL SECURITY 21-00-00-4140

The proposed value is projected to fund FICA taxes associated for eligible payroll. The budget value is based on estimated salaries and is proportionate to the tax levy value of the general fund, and the enterprise fund contributions.

IMRF 21-00-00-4130

The proposed value is estimated to fund Illinois Municipal Retirement Fund contributions associated for eligible payroll. The budget value is based on projected salaries and the IMRF rate for the Village.

LIABILITY INSURANCE FUND

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
REVENUE					
10-00-00-3010	PROPERTY TAX	189,797	187,981	187,981	173,872
10-00-00-3016	WATER/SEWER CONTRIBUTION	43,692	50,422	50,422	51,972
10-00-00-3017	MANSION CONTRIBUTION	4,855	5,200	5,200	4,976
10-00-00-3018	METRA CONTRIBUTION	4,855	5,200	5,200	4,976
TOTAL REVENUE		243,199	248,803	248,803	235,796

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
EXPENSES					
10-00-00-5190	MISCELLANEOUS	-	2,000	-	2,000
10-00-00-4680	LIABILITY INSURANCE EXPENSE	242,729	246,006	235,958	234,239
TOTAL EXPENSES		242,729	248,006	235,958	236,239

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) and \$2,300 for boiler insurance.

Capital Funds

The FY 2019/20 Draft budget contains five capital funds, the General Capital Fund, Water/Sewer Capital Fund, Parks Capital Fund, TIF #1 and Business District #1.

General Capital Fund

The General Capital Fund receives revenue from vehicle sticker fees, video gaming, water tower lease, and a portion of sales, use and income tax. In addition, this fund will receive funds in excess of the General Operating Fund designated fund reserve. These revenues are set apart from operational spending and reserved for one-time community improvements and major equipment replacements.

Budget Summary

Total Revenues	\$835,290
Total Expenses	\$742,149
Net Income	\$93,141

Water/Sewer Capital Projects Fund

The Water/Sewer Capital Projects fund receives revenue from one-time water and sewer tap-in fees generated from new building construction. In addition, this fund will receive funds in excess of the Water/Sewer Operating Fund designated fund reserve. These revenues are set apart from operational spending and reserved for one-time system improvements and replacements.

Budget Summary

Total Revenues	\$0
Total Expenses	\$1,010,276
Net Income	(\$1,010,276)

Parks Capital Fund

The Parks Capital Fund uses parks impact fees to fund parks projects.

Budget Summary

Total Revenues	\$0
Total Expenses	\$90,000
Net Income	(\$90,000)

Tax Increment Financing District #1

The TIF District #1 Fund includes revenue and expenses related to the allowable transaction for this fund.

Budget Summary

Total Revenues	\$132,700
Total Expenses	\$34,550
Net Income	\$98,150

Business District #1

The Business District #1 Fund includes revenue and expenses related to the allowable transactions for this fund.

Budget Summary

Total Revenues	\$1,065,025
Total Expenses	\$1,027,472
Net Income	\$37,553

GENERAL CAPITAL FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
REVENUE					
90-00-00-3030	SALES TAX	-	35,000	8,000	33,750
90-00-00-3040	INCOME TAX	87,195	44,972	1,180	44,033
90-00-00-3070	LOCAL USE TAX	-	11,254	39,662	13,855
90-00-00-3080	VIDEO GAMING	128,757	150,000	145,000	145,000
90-00-00-3820	WATER TOWER RENT	31,653	32,577	32,602	33,552
90-00-00-3120	VEHICLE LICENSING	95,430	-	-	-
90-00-00-3350	CDBG GRANT	167,195	32,805	29,505	-
90-00-00-3350	GRASS LAKE SIDEWALK		250,000	-	234,000
90-00-00-3360	DOWNTOWN SIDEWALK		330,000	-	330,000
90-00-30-3890	ANNUAL TIF REPAYMENT		1,000	-	1,000
90-00-30-3890	OTHER REVENUE	38,127	100	50,000	100
TOTAL REVENUE		548,357	887,708	305,949	835,290

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
2017/18 EXPENSES					
90-00-00-8033	POLICE PENSION CONTRIBUTION	103,589	-	-	-
90-00-00-8069	METRA PARKING SEALCOAT	8,595	-	-	-
90-00-00-8070	POND TREATMENTS	4,741	-	-	-
90-00-00-8050	LAURIE COURT STORM SEWER	18,428	-	-	-
90-00-00-8051	GRASS LAKE ROAD STREET LIGHT	3,580	-	-	-
90-00-00-8052	QUIET ZONE RECERTIFICATION	-	2,000	1,960	-
90-00-00-8054	OFFICE UPGRADES	11,092	-	-	-
90-00-00-8055	PHONE SYSTEM	16,921	-	-	-
2017/18 EXPENSES		166,946	2,000	1,960	-

2018/19 EXPENSES					
90-00-00-8073	SALT BIN - ASPHALT REPAIRS		10,000	6,600	-
90-00-00-8074	SQUAD CAR CAMERA SERVER		7,000	7,350	-
90-00-00-8076	FRONT DOOR REALIGNMENT		6,500	-	-
90-00-00-8077	FEDERAL GRANT ELIGIBLE		10,000	8,844	-
90-00-00-8078	COMPUTER SERVER REPLACEMENT		17,100	18,654	-
90-00-00-8078	POND FOUNTAIN		8,000	5,477	-
90-00-00-8071	GRASS LAKE SIDEWALK		275,000	125,889	125,889
90-00-00-8072	DOWNTOWN SIDEWALK		330,000	-	330,000
90-00-00-8007	ECONOMIC INCENTIVE	-	20,000	20,000	20,000
90-00-00-8075	FIXED ASSET SOFTWARE		12,000	-	11,000
2018/19 EXPENSES		-	637,000	145,889	486,889

2019/20 EXPENSES					
90-00-00-8089	BUILDING REPAIRS	-	-	-	50,000
90-00-00-8090	CEDAR AVE UTILITY BURIAL				50,260
90-00-00-8091	BUILDING SOFTWARE UPFRONT FEES	-	-	-	10,000
90-00-00-8092	REPAIRS & IMPROVEMENTS	-	-	-	50,000
90-00-00-8093	ENTRYWAY SIGNS	-	-	-	15,000
90-00-00-8094	POLICE BODY CAMERA SYSTEM	-	-	-	45,000
90-00-00-8095	OFFICE FURNITURE	-	-	-	35,000
2019/20 EXPENSES		-	-	-	255,260

TOTAL EXPENSES		166,946	639,000	147,849	742,149
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FY20 BUDGET WORKSHEET (Final)

GENERAL CAPITAL FUND

4/30/2019

GENERAL CAPITAL FUND

REVENUE

SALES TAX 90-00-00-3030

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 90-00-00-3040

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 90-00-00-3070

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 18/19 assumes 55 gaming machines.

RENT-TOWER 01-00-30-3820

Revenue from T-Mobile rent of the water tower for antennas. Per agreement, fee increases by 3% annually. Contract automatically renewed in 2013 through 2018.

GRASS LAKE SIDEWALK

\$200,000 grant from Lake County and up to \$50,000 grant from Antioch School District 34 and Lake Villa Township.

DOWNTOWN SIDEWALK

Federal and RTA grant revenues for new sidewalks on Cedar (north of tracks), Central and Lake.

ANNUAL TIF REPAYMENT

Annual repayment of \$250,000 from 1st Nielsen Redevelopment Agreement. Payments from the TIF for these payments are not anticipated until 2019/20.

OTHER REVENUE 90-00-00-30-3890

Unanticipated General Fund Revenue.

GENERAL CAPITAL FUND

EXPENSES

GRASS LAKE SIDEWALK 90-00-00-8071 \$251,778

Cost to construct a sidewalk on Grass Lake Road from Deep Lake Road to Oakland Ridge sidewalk. Funded via \$200,000 Lake County Grant and contributions from Lake Villa Township and Antioch School District 34.

DOWNTOWN SIDEWALK 90-00-00-8072 \$330,000

Cost for design engineering and construction for new/replacement sidewalks on Cedar Avenue (north of railroad tracks), Lake Avenue and Central. Project funded 100% via federal grant and Regional Transportation Authority (RTA) providing the local match.

ECONOMIC INCENTIVE 90-00-00-8007 \$20,000

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

FIXED ASSET SOFTWARE 90-00-00-8075 \$11,000

Four years ago, the Village replaced its financial software. The fixed asset portion was not replaced due to the high cost. We have been using our old financial software program to maintain and manage our fixed assets. The Village is required to maintain a list and estimated costs for all of our fixed assets. At any time, the old finance software program could stop working and has all of our fixed asset information.

BUILDING REPAIRS \$50,000

Costs for various building repairs

Paint Public Works Buildings	\$20,000
Front Entryway Door Realignment	\$15,000
Tuck Point Village Hall	\$5,000
Village Hall HVAC Piping and new conference room door	\$10,000

CEDAR AVE UTILITY BURIAL \$50,260

Costs to bury the final two utility crossings on Cedar Avenue, per a change order with Copenhaver Construction.

BUILDING SOFTWARE UPFRONT FEES \$10,000

Costs for upfront costs for new building permit software program. \$1,600 per full user (5) and \$400 per read only user (5).

REPAIRS & IMPROVEMENTS \$50,000

Unanticipated costs for capital improvements

ENTRYWAY SIGNS \$15,000

Costs to replace the four existing entryway signs.

GENERAL CAPITAL FUND

POLICE BODY CAMERA SYSTEM \$45,000

Costs to purchase 26 new police body cameras.

OFFICE FURNITURE \$35,000

Costs to replace office furniture in the Village Hall.

WATER & SEWER CAPITAL FUND

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
REVENUE					
91-00-00-3580	WATER CONNECTION FEES	15,874	-	5,375	-
91-00-00-3590	SEWER CONNECTION FEES	2,750	-	550	-
91-00-00-3895	IEPA LOAN REVENUE	244,014	-	-	-
91-00-00-3890	OTHER REVENUE	83,903	-	-	-
TOTAL REVENUE		346,541	-	5,925	-

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
2017/18 EXPENSES					
91-00-00-8056	SANITARY SEWER STUDY	44,940	6,400	-	-
91-00-00-8017	LIFT STATION #1 REHABILITATION	148,685	-	-	-
91-00-00-8057	OAKLAND RIDGE LIFT STATION DRAIN	2,776	-	-	-
91-00-00-8058	LIFT STATION LOAD TEST	7,505	-	-	-
2017/18 EXPENSES		203,906	6,400	-	-

2018/19 EXPENSES					
91-00-00-8079	MONAVILLE LIFT STATION CONSTRUCTION		800,000	651,103	651,103
91-00-00-8080	MONAVILLE LIFT STATION CONT. ENG.		45,000	23,587	47,173
91-00-00-8081	LIFT STATION SCADA UPGRADE		50,000	48,300	-
91-00-00-8082	STORAGE TANK CLEAN		22,000	7,985	-
2018/19 EXPENSES		-	917,000	730,974	698,276

2019/20 EXPENSES					
91-00-00-8096	REPAIRS & IMPROVEMENTS	-	-	-	75,000
91-00-00-8097	ABANDON WELL 7	-	-	-	10,000
91-00-00-8098	SANITARY SEWER MANHOLE REPAIRS				30,000
91-00-00-8099	WELL HOUSE CHEMICAL CONVERSION				17,000
2019/20 EXPENSES		-	-	-	132,000

TOTAL EXPENSES		203,906	923,400	730,974	830,276
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WATER/SEWER CAPITAL FUND

REVENUE

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.

EXPENSES

MONAVILLE LIFT STATION CONSTRUCTION \$1,302,205

Cost to construct improvements to the Monaville Lift Station and SCADA upgrades. Includes base bid of \$1,372,000, negative change order of \$181,500, by-pass pumping costs of \$31,705, \$40,000 for electrical change orders and \$40,000 for other change orders.

MONAVILLE LIFT STATION CONSTRUCTION ENGINEERING \$70,760

Construction Engineering for the Monaville Lift Station.

REPAIRS & IMPROVEMENTS \$75,000

Costs for unanticipated repairs to the water & sewer system.

GRAND AVE – UTILITY RELOCATION DESIGN ENG. \$180,000

Costs to design the utility relocation project (water/sewer) on Grand Avenue as a result of the Grand Ave. widening project by IDOT.

ABONDON WELL 7 \$10,000

Cost to abandon well 7 in Loffredo Park as part of our connection to Lake Michigan water.

SANITARY SEWER MANHOLE REPAIRS \$30,000

Cost to repair various sanitary sewer manholes that are leaking.

WELL HOUSE CHEMICAL CONVERSION \$17,000

Cost to convert the well houses from a gas system to a liquid system. This conversion away from gas will provide safety enhancements since the well houses will not be used and a gas system is more dangerous, particularly when used infrequently.

PARKS CAPITAL FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
REVENUE					
97-00-30-3810	INTEREST INCOME	-	-	-	-
97-00-30-3830	IMPACT FEES	6,497	-	-	-
TOTAL REVENUE		6,497	-	-	-

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
EXPENSES					
97-00-00-8045	BASEBALL PARKING LOT RESURFACE (50%)	3,000	-	-	-
97-00-00-8086	SHERWOOD PARK PIPE REPAIRS	-	2,500	1,697	-
97-00-00-8060	MANSION PATIO STAINING	4,000	12,000	5,980	-
97-00-00-8083	MULCH - PARKS	-	8,500	8,500	-
97-00-00-8084	RESURFACE LEHMANN PARK DRIVEWAY	-	45,500	109,748	-
97-00-00-8061	LEHMANN PARK PAVILION REPAIRS	8,994	-	-	-
97-00-00-8062	HOLIDAY LIGHTS/DECORATIONS	3,778	8,000	5,000	5,000
97-00-00-8063	MANSION TENT REPAIRS/CLEAN	40,787	-	-	7,000
97-00-00-8085	LEHMANN PARK REPAIRS	-	8,000	-	8,000
97-00-00-8100	REPLACE MANSION DRIVEWAY	-	-	-	45,000
97-00-00-8101	STEVEN SHERWOOD PARK IMPROVEMENTS	-	-	-	25,000
TOTAL EXPENSES		60,559	84,500	130,925	90,000

PARKS CAPITAL FUND

HOLIDAY LIGHTS 97-00-00-8062 **\$5,000**

Costs for holiday lights and decorations

MANSION TENT REPAIRS/CLEAN 97-00-00-8062 **\$7,000**

Costs to clean the exterior of the Mansion tent.

LEHMANN PARK REPAIRS 97-00-00-8085 **\$8,000**

Costs for brick repairs in the park and painting/roof repairs to the bathroom facility.

REPLACE MANSION DRIVEWAY **\$45,000**

Costs to replace the existing driveway leading into the Lehmann Mansion.

STEVEN SHERWOOD PARK IMPROVEMENTS **\$25,000**

Costs to purchase rubber mulch for park, install barrier and swing set.

DOWNTOWN TIF FUND

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
REVENUE					
98-00-10-3010	TIF REVENUE	85,580	95,000	85,580	132,200
98-00-00-3810	INTEREST	31	500	200	500
TOTAL REVENUE		85,611	95,500	85,780	132,700

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
EXPENSES					
98-00-00-8065	PURCHASE OF PROPERTY	-	1,000	-	1,000
98-00-20-4330	TIF LEGAL FEES	5,455	10,000	2,000	10,000
98-00-98-4500	GENERAL FUND PAY BACK	-	-	-	1,000
98-00-98-4501	NIELSEN 1ST REDEVELOPMENT	-	500	-	500
98-00-60-4810	POSTAGE	-	50	-	50
98-00-00-4800	ADMINISTRATIVE EXPENSES	99	2,000	302	2,000
98-00-00-4801	ELIGIBLE PROJECT EXPENSES	836	5,000	17,238	20,000
TOTAL EXPENSES		6,390	18,550	19,540	34,550

DOWNTOWN TIF FUND

REVENUE

TIF REVENUE 98-00-10-3010 \$132,200

Assumes funds from the incremental increase in property taxes within the Village's downtown TIF district.

INTEREST 98-00-00-3810 \$500

Funds from interest from the TIF Fund.

EXPENSES

PURCHASE OF PROPERTY 98-00-00-8065 \$1,000

Costs to purchase property within the TIF District.

TIF LEGAL EXPENSES 98-00-20-4330 \$10,000

Legal expenses associated with the TIF District

GENERAL FUND PAYBACK 98-00-98-4500 \$1,000

Costs to repay the General Fund for the upfront contribution for the Norland Holdings TIF agreement. Repayment totals \$250,000.

NIELSEN 1st REDEVELOPMENT 98-00-98-4501 \$500

TIF note of \$850,000 with \$250,000 paid upfront from the General Capital Fund. 60% of incremental taxes from this project dedicated.

POSTAGE 98-00-60-4810 \$50

Costs for postage related to the TIF District.

ADMINISTRATIVE EXPENSES 98-00-00-4800 \$2,000

Administrative costs related to the TIF District.

ELIGIBLE PROJECT EXPENSES 98-00-00-4801 \$20,000

Costs for TIF Eligible expenses not defined elsewhere.

BUSINESS DISTRICT FUND

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
REVENUE					
99-00-10-3030	BUSINESS DISTRICT	148,239	159,000	170,000	165,000
99-00-30-3894	CEDAR AVE STREETScape LOAN	-	-	900,000	-
99-00-30-3810	INTEREST	534	25	25	25
TOTAL REVENUE		148,773	159,025	1,070,025	165,025

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
EXPENSES					
99-00-99-4500	CEDAR AVE STREETScape DESIGN	-	42,355	42,355	-
99-00-00-8065	PURCHASE OF PROPERTY	68,000	5,000	-	5,000
99-00-00-8102	STREETScape PROJECT	-	-	-	900,000
99-00-00-8103	STREETScape LOAN REPAYMENT	-	-	-	107,672
99-00-20-4330	BUSINESS DISTRICT LEGAL FEES	55	1,000	-	1,000
99-00-60-4810	POSTAGE	-	50	-	50
99-00-99-4501	NIELSEN 2ND REDEVELOPMENT	-	11,250	-	11,250
99-00-00-4800	ADMINISTRATIVE EXPENSES	-	2,000	-	2,000
99-00-00-4801	ELIGIBLE PROJECT EXPENSES	-	5,000	750	500
TOTAL EXPENSES		68,055	66,655	43,105	1,027,472

DOWNTOWN BUSINESS DISTRICT FUND

BUSINESS DISTRICT REVENUE

BUSINESS DISTRICT 99-00-10-3030 \$165,000

Revenue from 1% Business District sales tax, plus \$20,000 (9 months) in new sales tax revenue from Timothy O'Tooles.

CEDAR AVE STREETScape LOAN \$900,000

Revenue from loan for Cedar Avenue Streetscape project.

INTEREST 99-00-30-3810 \$25

Interest from balance of Business District.

BUSINESS DISTRICT EXPENSES

PURCHASE OF PROPERTY 99-00-00-8065 \$5,000

Costs to purchase property within the Business District.

STREETSCAPE PROJECT \$900,000

Costs for the Cedar Avenue Streetscape construction and construction engineering.

LEGAL FEES 99-00-20-4330 \$1,000

Legal expenses associated with the Business District.

POSTAGE 99-00-60-4810 \$50

Costs for postage related to the Business District.

NIELSEN 2ND REDEVELOPMENT 99-00-99-4501 \$11,250

Costs for the Nielsen second redevelopment agreement for the construction of the O'Tooles Parking Lot.

ADMINISTRATIVE EXPENSES 99-00-00-4800 \$2,000

Administrative costs related to the Business District.

ELIGIBLE PROJECT EXPENSES 99-00-00-4801 \$500

Costs for Business District Eligible expenses not defined elsewhere.

Fixed Asset Funds

The FY 19/20 Draft budget contains three fixed asset funds.

Squad Car Replacement Fund

The Squad Car Replacement Fund receives revenue from the General Fund to fund the regular replacement of police vehicles.

Budget Summary

Total Revenues	\$74,000
Total Expenses	\$77,000
Net Income	(\$3,000)

Public Works Fleet Replacement Fund

The Public Works Replacement Fund receives revenue from the General Fund and Water/Sewer Fund to fund the regular replacement of Public Works vehicles and major equipment.

Budget Summary

Total Revenues	\$145,000
Total Expenses	\$233,000
Net Income	(\$88,000)

Water/Sewer Equipment Replacement Fund

The Water/Sewer Equipment Replacement Fund receives revenue from the Water/Sewer Fund to fund the regular replacement of major water and sewer equipment.

Budget Summary

Total Revenues	\$66,000
Total Expenses	\$0
Net Income	\$66,000

PUBLIC WORKS FLEET REPLACEMENT

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
REVENUE					
94-00-00-3920	STREETS CONTRIBUTION	45,250	50,800	50,800	58,000
94-00-00-3921	WATER/SEWER CONTRIBUTION	68,500	76,200	76,200	87,000
94-00-00-3893	SURPLUS SALE PROCEEDS	11,250	-	12,196	-
94-00-30-3810	INTEREST INCOME	0	-	0	-
TOTAL		125,000	127,000	139,196	145,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
EXPENSES					
94-00-00-8087	5 TON DUMP REPLACEMENT	-	135,000	129,272	-
94-00-00-8066	1 TON DUMP REPLACEMENT	-	75,000	73,644	-
94-00-00-8068	BUCKET TRUCK REPLACEMENT	104,216	-	-	-
94-00-00-8035	TRUCK BODY REPAIRS	13,800	10,000	8,900	13,000
94-00-00-8104	UTILITY TRACTOR	-	-	-	85,000
94-00-00-8106	PICK-UP REPLACEMENT	-	-	-	40,000
94-00-00-8107	BACKHOE REPLACEMENT	-	-	-	95,000
TOTAL EXPENSES		118,016	220,000	211,816	233,000

PUBLIC WORKS FLEET REPLACEMENT FUND

REPLACEMENT ITEMS

TRUCK BODY REPAIRS 94-00-00-8035 \$13,000

Costs for miscellaneous truck body repairs.

BACKHOE \$95,000

Costs to replace the backhoe, per replacement schedule.

PICK-UP TRUCK \$40,000

Costs to replace 1 pick-up truck with a tailgate lift, per replacement schedule.

UTILITY TRACTOR \$85,000

Costs purchase a utility tractor to replace the Kubota, golf cart and 4-wheeler. Equipment has been added to the Public Works Fleet Replacement Fund and the vehicles listed have been removed from the replacement schedule.

SQUAD CAR REPLACEMENT

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
REVENUE					
95-00-00-3923	FUND CONTRIBUTION	73,200	68,000	68,000	74,000
95-00-30-3893	SURPLUS SALE PROCEEDS	18,853	13,000	2,538	-
95-00-30-3810	INTEREST INCOME	-	-	-	-
TOTAL REVENUE		92,053	81,000	70,538	74,000

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
EXPENSES					
95-00-00-8023	MARKED SQUAD (2)	43,910	-	-	77,000
95-00-00-8024	UTILITY VEHICLE	-	48,200	47,586	-
TOTAL EXPENSES		43,910	48,200	47,586	77,000

SQUAD CAR REPLACEMENT FUND

REPLACEMENT ITEMS

MARKED SQUAD (2)	\$77,000
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Cost to replace two marked squad vehicles including vehicle (\$26,000), and Equipment outfitting (\$12,500).

WATER & SEWER EQUIPMENT FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
REVENUE					
96-00-00-3923	FUND CONTRIBUTION	63,000	64,500	64,500	66,000
96-00-30-3893	SURPLUS SALE PROCEEDS	-	-	-	-
96-00-30-3810	INTEREST INCOME	-	-	-	-
TOTAL REVENUE		63,000	64,500	64,500	66,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
EXPENSES					
96-00-00-8025	PUMP REPLACEMENTS	-	30,000	18,450	-
TOTAL EXPENSES		-	30,000	18,450	-

WATER/SEWER EQUIPMENT REPLACEMENT FUND

REPLACEMENT ITEMS

NONE

Non-Operating Funds

The Village has a number of non-operating funds; the DUI Fund, Drug Fund, and Pension Fund. These funds are required under State statute.

Police Pension Fund

The Police Pension fund receives revenue from a portion of the Village's property taxes, fund contributions from employees and investment earnings. These revenues pay for the state-mandated police pension liability costs.

Drug Fund

The Drug fund receives revenue from the proceeds of felony drug arrests through a court order. These funds are restricted.

DUI Fund

The DUI fund receives revenues from court imposed fines as a result of DUI arrests made within the Village by Lake Villa Police personnel. The funds are restricted for use in the purchase of equipment and supplies related to the enforcement and handling of DUI arrests.

Mansion Debt

When the Village closed on the debt certificate for the Lehmann Mansion improvements, the Village was required to place one year's worth of debt payments in a separate fund. The debt service for this has been paid off.

Celebration of Summer

The Celebration of Summer Fund receives revenue from donations and the raffle sales. These funds are used for the Celebration of Summer event, including fireworks.

POLICE PENSION FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
REVENUE					
20-00-00-3010	REAL ESTATE TAXES	689,281	825,854	824,795	784,646
20-00-00-3011	OTHER VILLAGE CONTRIBUTIONS	103,589	-	-	-
20-00-00-3030	EMPLOYEE CONTRIBUTIONS	138,097	142,601	146,140	140,175
20-00-00-3810	INTEREST EARNED	6,555	6,500	223,105	225,000
20-00-00-3811	GAIN/LOSS ON SCHWAB ACCTS	220,921	270,000	24,657	100,000
TOTAL REVENUE		1,158,443	1,244,955	1,218,697	1,249,821

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
EXPENSES					
20-00-10-4010	POLICE PENSION	352,547	363,290	379,590	499,631
20-00-60-4810	ADMINISTRATIVE EXPENSES	4,087	4,500	4,714	4,500
20-00-60-4812	BROKERAGE FEES	-	12,000	10,000	12,000
20-00-10-4530	TRAINING	2,400	6,000	5,179	6,000
20-00-20-4330	LEGAL FEES	4,961	7,500	20,000	7,500
20-00-20-4310	AUDIT-ACTUARY REPORTS	5,650	6,500	6,725	7,000
TOTAL EXPENSES		369,646	399,790	426,208	536,631

DRUG FORFITURE FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
REVENUE					
92-00-00-3890	DRUG SEIZURE	1,932	2,000	10,195	2,000
TOTAL REVENUE		1,932	2,000	10,195	2,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
EXPENSES					
92-00-00-8048	CANINE EXPENSES	-	-	-	-
92-00-00-8027	TASER REPLACEMENT	-	6,000	5,358	3,000
TOTAL EXPENSES		-	6,000	5,358	3,000

NEW EQUIPMENT REQUEST

DRUG FUND

Taser Replacement	\$3,000
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Cost to replace various Tasers

DUI FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
REVENUE					
93-00-00-3890	DUI FINES	4,413	6,000	2,517	6,000
93-00-00-3900	OTHER REVENUE	2,732	-	2,538	-
93-00-00-3810	INTEREST INCOME	-	-	-	-
TOTAL REVENUE		7,145	6,000	5,055	6,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
EXPENSES					
93-00-00-5202	SQUAD CAMERA REPLACE (2)	10,452	-	-	10,500
93-00-93-4500	POLICE VEST REPLACEMENTS (5)	-	6,500	-	-
93-00-00-8027	TASER REPLACEMENTS	-	8,037	6,000	-
TOTAL EXPENSES		10,452	14,537	6,000	10,500

NEW EQUIPMENT REQUEST

DUI FUND

SQUAD CAMERA REPLACE (2) \$10,500

Cost to replace two squad car cameras with new police squad vehicles.

CELEBRATION OF SUMMER

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
REVENUE					
80-00-30-3831	DONATIONS/RAFFLE	27,137	19,000	13,708	19,000
TOTAL REVENUE		27,137	19,000	13,708	19,000

		ACTUAL 2017/2018	BUDGET 2018/2019	EST. YR. END 2018/2019	BUDGET 2019/2020
EXPENSES					
80-00-00-8030	FIREWORKS	18,000	18,000	18,000	18,000
80-00-60-5190	MISC. EXPENSES	4,195	4,000	3,410	4,000
TOTAL EXPENSES		22,195	22,000	21,410	22,000