

VILLAGE OF LAKE VILLA



DISCOVER THE OPPORTUNITIES

Budget

Fiscal Year

2018/19

May 1, 2018

**VILLAGE OF LAKE VILLA
FISCAL YEAR 2018/19 BUDGET SUMMARY**

GENERAL FUND	FY 2018/19 REVENUE	FY 2018/19 EXPENSE	FY 2018/19 PERFORMANCE	FY 2017/18 PERFORMANCE
General Fund Revenue	4,006,634			4,053,823
Administrative		503,543		507,007
Police		2,370,294		2,286,872
Streets		956,700		847,291
Buildings & Grounds		169,246		164,773
TOTAL	4,006,634	3,999,783	6,851	247,880
WATER/SEWER FUND	FY 2018/19 REVENUE	FY 2018/19 EXPENSE	FY 2018/19 PERFORMANCE	FY 2017/18 PERFORMANCE
Water & Sewer Revenue	3,064,607			3,018,972
Water		1,401,234		1,134,133
Sewer		1,341,140	322,233	1,286,823
TOTAL	3,064,607	2,742,374	322,233	598,016
ENTERPRISE FUNDS	FY 2018/19 REVENUE	FY 2018/19 EXPENSE	FY 2018/19 PERFORMANCE	FY 2017/18 PERFORMANCE
Metra Fund	40,000	36,223	3,777	12,303
Mansion Fund	105,500	126,808	(21,308)	6,385
Special Events Fund	51,625	38,700	12,925	7,544
Garbage Fund	597,392	573,641	23,751	-
SPECIAL FUNDS	FY 2018/19 REVENUE	FY 2018/19 EXPENSE	FY 2018/19 PERFORMANCE	FY 2017/18 PERFORMANCE
Motor Fuel Tax Fund	228,081	636,876	(408,795)	225,284
Retirement Fund	347,667	347,667	-	-
Insurance Fund	248,803	248,006	797	673
CAPITAL FUNDS	FY 2018/19 REVENUE	FY 2018/19 EXPENSE	FY 2018/19 PERFORMANCE	FY 2017/18 PERFORMANCE
General Capital Fund	887,708	842,600	45,108	(481,700)
Water/Sewer Capital Fund	-	1,080,000	(1,080,000)	(461,446)
Parks Capital Fund	-	84,500	(84,500)	(55,661)
Downtown TIF Fund	95,500	19,050	76,450	79,110
Downtown Business District	159,025	66,655	92,370	75,925
FIXED ASSET FUNDS	FY 2018/19 REVENUE	FY 2018/19 EXPENSE	FY 2018/19 PERFORMANCE	FY 2017/18 PERFORMANCE
Squad Car Replacement Fund	81,000	48,200	32,800	34,859
Public Works Fleet Replacement Fund	127,000	220,000	(93,000)	5,734
Water/Sewer Equipment Replacement Fund	64,500	-	64,500	63,000
NON OPERATING FUNDS	FY 2018/19 REVENUE	FY 2018/19 EXPENSE	FY 2018/19 PERFORMANCE	FY 2017/18 PERFORMANCE
Police Pension	1,244,955	399,790	845,165	828,596
Drug Forfeiture	2,000	-	2,000	(2,858)
DUI	6,000	14,537	(8,537)	(4,958)
Celebration of Summer	19,000	22,000	(3,000)	(3,408)

**REVENUE
GENERAL FUND**

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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TAXES					
01-00-10-3010	REAL ESTATE TAXES	1,121,896	1,120,649	1,120,649	1,013,504
01-00-10-3020	ROAD & BRIDGE TAX	26,772	20,000	25,646	25,000
01-00-10-3030	SALES TAX	699,009	655,000	655,000	665,000
01-00-10-3040	STATE INCOME TAX	832,510	838,699	832,230	854,476
01-00-10-3070	USE TAX	214,095	210,089	210,089	213,827
01-00-10-3050	REPLACEMENT TAX	15,065	8,000	10,000	10,000
01-00-10-3140	TELECOMMUNICATIONS TAX	233,980	245,000	210,000	210,000
01-00-10-3150	UTILITY TAX-GAS	98,541	85,000	103,279	95,000
01-00-10-3151	UTILITY TAX-ELECTRIC	311,002	300,000	296,000	290,000
TOTAL TAXES		3,552,870	3,482,437	3,462,893	3,376,807

LICENSES & PERMITS					
01-00-20-3110	LIQUOR LICENSE	17,850	15,800	20,300	20,300
01-00-20-3150	AMUSMENT LICENSE	2,375	1,900	2,300	2,300
01-00-20-3160	VENDING LICENSE	975	1,450	3,275	3,525
01-00-20-3170	BUSINESS REGISTRATION FEES	5,100	5,400	5,450	5,450
01-00-20-3210	BUILDING PERMITS	54,896	55,000	70,135	70,000
01-00-20-3211	WATERSHED PERMIT	50	200	200	200
01-00-20-3213	SITE DEVELOPMENT PERMITS	4,614	4,000	5,217	772
01-00-20-3214	LANDSCAPE INSPECTION FEE	100	500	100	500
01-00-20-3250	IMPACT FEES	1,200	-	-	-
	VEHICLE LICENSES	-	-	-	94,000
TOTAL LICENSES & PERMITS		87,160	84,250	106,977	197,047

OTHER REVENUE					
01-00-30-3130	CABLE FRANCHISE	141,440	185,000	170,000	165,000
01-00-30-3212	COMPUTER FUND	1,220	1,200	1,500	1,200
01-00-30-3350	GRANTS-STATE	16,280	-	271	-
01-00-30-3360	GRANTS-FEDERAL		-	-	-
01-00-30-3480	ZONING HEARING FEES	-	800	-	800
01-00-30-3610	POLICE REPORTS	775	500	700	500
01-00-30-3710	COURT FINES	90,385	85,000	102,000	90,000
01-00-30-3720	PARKING & ORDINANCE FINES	33,595	45,000	45,000	45,000
01-00-30-3730	SEX OFFENDER REGISTRATION FEE	-	280	280	280
01-00-30-3810	INTEREST INCOME	47,082	45,000	45,000	45,000
01-00-30-3880	SCHOOL RESOURCE OFFICERS	64,896	78,000	65,000	65,000
01-00-30-3890	OTHER REVENUE	16,799	20,000	54,202	20,000
TOTAL OTHER REVENUE		412,471	460,780	483,953	432,780

TOTAL REVENUE		4,052,501	4,027,467	4,053,823	4,006,634
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GENERAL FUND REVENUES

REAL ESTATE TAXES 01-00-10-3010

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

Audit	\$ 10,000
Corporate	\$ 392,504
Police	\$ 471,000
<u>Street & Bridge</u>	<u>\$ 140,000</u>
	\$1,013,504

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. 2018/19 assumes \$700,000 total sales tax receipts.

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, \$95.21 per person (IML estimate) revenue is anticipated for 17/18 and \$102.90 for FY 18/19. The Village uses the Illinois Municipal League estimate for income tax projections.

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

REPLACEMENT TAX 01-00-10-3050

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

GENERAL FUND REVENUES

USE TAX 01-00-10-3070

Local governments receive revenue from the State Use Tax rate. The funds are distributed from the Local Government Distributive Fund based on population (8,741). The State Use Tax is collected on purchases of personal property from out-of-state retailers, not including titled items (automobiles, etc.). The Village used the Illinois Municipal League estimate of \$24.43 per person in FY 17/18 and \$25.75 in FY 18/19.

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

TELECOMMUNICATIONS TAX 01-00-10-3140

As of 2003 the municipal telecommunications tax (5%) and the municipal tax on the occupation or privilege of transmitting messages and the municipal infrastructure maintenance fee (1%) were repealed and then combined into a single municipally imposed telecommunications tax of 6%. Reduction in landline phones is negatively impacting this revenue source.

UTILITY TAX-GAS 01-00-10-3150

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

UTILITY TAX-ELECTRIC 01-00-10-3151

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

LIQUOR LICENSE 01-00-20-3110

This revenue is received from liquor licenses and is based on the current fees and number of each classification. FY 18/19 assumes:

<u>Class</u>	<u>Fee</u>	<u>#</u>	
Class A	\$1,000	15 (Full)	\$ 15,000
Class B	\$ 800	4 (Gas Station)	\$ 3,200
Class C	\$ 700	0	\$ 0
Class D	\$ 700	3 (Liquor Store)	\$ 2,100
Class E	\$ 500	0	\$ 0
Class F	\$ 50	0 (Temporary)	\$ 0
			\$ 20,300

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 current 23 machines.

VENDING LICENSE 01-00-20-3160

These receipts are derived from vending machine licenses per Village Code \$50 per machine (11) and \$100 per cigar/cigarette machine. 55 Video Gaming licenses @ \$25 per machine, and 16 amusement licenses @ \$100 (16).

BUSINESS REGISTRATION FEES 01-00-20-3170

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

BUILDING PERMITS 01-00-20-3210

Assumes \$60,000 in miscellaneous permits. Assumes 2 new residential homes in FY 17/18 and 18/19 @ \$4,000 per new home permit. FY 18/19 Permits #390 (year to date).

WATERSHED PERMITS 01-00-20-3211

\$25 fee per Village Code for watershed inspections. Assumes 2 in FY 18/19.

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 18/19.

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

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.

GENERAL FUND REVENUES

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. Includes \$31,468 in revenue from CJ Wilson Mazda sales tax reimbursement.

ADMINISTRATION

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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PERSONNEL EXPENSES					
01-10-10-4011	SALARY	335,493	260,000	257,303	258,680
01-10-10-4015	PART-TIME	19,599	41,000	19,000	30,000
01-10-10-4014	OVERTIME	-	500	-	500
01-10-10-4017	SICK TIME COMPENSATION	2,389	5,006	3,325	4,000
01-10-10-4020	SALARY-VILLAGE CLERK	-	3,500	3,500	3,500
01-10-10-4021	SALARY-MAYOR & TRUSTEES	22,310	25,000	27,000	25,000
01-10-10-4022	SALARY-ZONING & PLANNING	-	1,520	1,245	1,520
01-10-10-4110	HEALTH & LIFE INSURANCE	66,575	48,000	50,495	42,000
01-10-10-4530	TRAINING/TRAVEL/MEMBERSHIPS	8,480	11,540	7,391	8,656
TOTAL PERSONNEL EXPENSES		454,846	396,066	369,259	373,856

CONTRACTOR EXPENSES					
01-10-20-4310	AUDIT	10,017	11,250	11,250	12,500
01-10-20-4330	LEGAL FEES	60,049	55,000	45,000	55,000
01-10-20-4811	COMPUTER-SUPPORT/SOFTWARE	23,483	21,918	19,606	21,357
01-10-20-4391	CODIFICATION	1,082	4,000	6,800	4,000
01-10-20-4380	RETAIL RECRUITMENT/PLANNING	4,560	25,000	15,000	10,000
01-10-20-4813	EQUIPMENT MAINTENANCE	1,101	2,780	2,984	2,984
TOTAL CONTRACTOR EXPENSES		100,291	119,948	100,640	105,841

OTHER EXPENSES					
01-10-60-4430	PUBLISHING	885	2,000	2,000	2,000
01-10-60-4442	NEWSLETTER	2,417	1,139	1,116	1,200
01-10-60-4440	PRINTING	897	1,000	1,040	1,000
01-10-60-4441	PUBLIC RELATIONS	14,411	13,500	10,581	-
01-10-60-4450	SWALCO FEE	3,746	3,800	3,746	-
01-10-60-4810	OFFICE SUPPLIES	7,362	8,540	7,025	8,546
01-10-60-4812	CREDIT CARD FEES	403	500	600	600
01-10-60-5190	MISCELLANEOUS EXPENSES	7,325	8,000	7,500	8,000
01-10-60-5201	NEW EQUIPMENT	16,243	5,300	3,500	2,500
TOTAL OTHER EXPENSES		53,690	43,779	37,108	23,846

TOTAL EXPENSES		608,827	559,793	507,007	503,543
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**ADMINISTRATION
(GENERAL FUND)**

SALARY 01-10-10-4011

Salaries for Payroll Clerk, Administrative Assistant, Administrator, and Finance Director Position, plus auto allowance (\$2,760) for Administrator. 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	\$ 320
ILCMA	\$ 300
ICMA	\$ 1,000
Municipal Clerks	\$ 75
Lake County Partners	\$ 1,800 (\$.25 per capita)
Miscellaneous	\$ 2,000
ICSC	\$ 100
Mileage	\$ 300
Lake County Municipal League	\$ 946
IL Municipal League	\$ 925
IL TIF Association	\$ 550
Chamber Dues	\$ 200
	\$8,656

AUDIT 01-10-20-4310

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

LEGAL FEES 01-10-20-4330

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

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

Payroll System	\$ 4,000	(50%)
Laserfiche	\$ 1,000	(50%)
Software Licensing	\$ 2,300	(50%)*
IT Support	\$ 6,300	(50%)
Finance Software	\$ 3,137	(50%)
Website Fee	\$ 1,200	(50%)
Community Notification	\$ 3,000	(50%)
Adobe Creative Suite	\$ 420	(50%)
	\$21,357	

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

CODIFICATION 01-10-60-4391

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

**ADMINISTRATION
(GENERAL FUND)**

RETAIL RECRUITMENT 01-10-20-4380

Contract cost for retail recruitment services 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>	(100%)
	\$2,984	

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	\$ 9,450	(35%)
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CREDIT CARD FEES 01-10-60-4812

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

MISCELLANEOUS EXPENSES 01-10-60-5190

Costs for unanticipated expenses.

NEW EQUIPMENT 01-10-60-5201

Misc. Computer Equipment	\$ 2,500
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NEW EQUIPMENT REQUEST

ADMINISTRATION

Miscellaneous Computer Equipment \$2,500

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

POLICE

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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PERSONNEL EXPENSES					
01-20-10-4010	SALARY-FULL-TIME OFFICERS	1,392,805	1,409,328	1,348,170	1,438,969
01-20-10-4011	SALARY-POLICE CLERICAL	65,220	65,000	65,011	67,909
01-20-10-4012	SALARY-PART-TIME POLICE CLERICAL	12,855	12,000	11,000	12,000
01-20-10-4012	SALARY-PART-TIME OFFICERS	121,939	106,000	151,501	110,000
01-20-10-4023	SUPERVISOR BONUS PROGRAM		10,000	10,000	10,000
01-20-10-4013	MECHANIC	18,405	19,500	19,500	19,500
01-20-10-4014	OVERTIME, COURT & RANGE	42,834	60,000	50,000	60,000
01-20-10-4016	OIC PAY	1,596	5,000	2,800	5,000
01-20-10-4021	SICK PAY BUY BACK	17,252	15,000	16,346	15,000
01-20-10-4018	HOLIDAY PAY	27,391	25,000	27,001	27,000
01-20-10-4019	FTO PAY	500	1,000	722	1,000
01-20-10-4110	HEALTH & LIFE INSURANCE	272,552	290,000	241,603	260,000
01-20-50-4022	POLICE COMMISSIONER	-	600	-	600
01-20-50-5191	POLICE COMM EXPENSES	-	80	5,425	-
01-20-10-4170	UNIFORM ALLOWANCE	15,478	18,000	18,000	18,000
01-20-10-4171	VEST REPLACEMENTS	2,900	-	-	-
01-20-10-4530	TRAINING/TRAVEL/MEMBERSHIPS	15,822	18,710	16,000	15,560
01-20-10-4560	RANGE-SHOOT & SUPPLIES	7,384	10,000	7,000	11,100
01-20-10-4570	PHYSICALS/TESTING	450	1,500	-	1,500
TOTAL PERSONNEL EXPENSES		2,015,382	2,066,718	1,990,079	2,073,138

CONTRACTOR EXPENSES					
01-20-20-4330	LEGAL FEES - PROSECUTION	28,040	35,000	25,000	30,000
01-20-20-4393	POLICE POLICIES	5,450	5,450	5,450	5,600
01-20-20-4460	DISPATCHING	63,226	81,068	81,068	81,068
01-20-50-4330	POLICE COMM FEES	-	5,000	4,995	-
01-20-20-4710	RADIOS	21,916	13,200	9,894	9,384
01-20-30-4230	MAINTENANCE-VEHICLES	6,952	4,800	5,859	7,500
01-20-20-4813	EQUIPMENT MAINTENANCE	7,880	6,650	6,950	6,950
01-20-20-4331	ADMINISTRATIVE ADJUDICATION	1,575	2,100	2,100	2,100
01-20-20-4332	CRIME LAB		14,651	14,654	14,654
01-20-20-4811	COMPUTER-SUPPORT/SOFTWARE	7,323	-	-	-
TOTAL CONTRACTOR EXPENSES		142,362	167,919	155,970	157,256

OTHER EXPENSES					
01-20-30-4820	AUTOMOTIVE FUEL/OIL	24,702	30,000	28,000	30,000
01-20-30-4930	SUPPLIES-VEHICLE	13,380	20,121	13,339	18,000
01-20-60-4420	TELEPHONE/INTERNET	9,135	-	-	-
01-20-60-4440	PRINTING/PUBLIC RELATION	3,940	5,500	5,000	5,500
01-20-60-4810	OFFICE SUPPLIES	6,929	8,400	7,025	8,400
01-20-60-4940	SUPPLIES	5,407	5,000	4,000	5,000
01-20-60-5190	MISCELLANEOUS	1,888	5,000	5,000	5,000
01-20-60-5205	FLEET REPLACEMENT CONTRIBUTION	67,000	73,200	73,200	68,000
01-20-60-5201	NEW EQUIPMENT	4,275	6,300	5,259	-
TOTAL OTHER EXPENSES		136,656	153,521	140,823	139,900

TOTAL EXPENSES		2,294,400	2,388,158	2,286,872	2,370,294
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**POLICE
(GENERAL FUND)**

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

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

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 COMMISSIONER 01-20-50-4022

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

POLICE COMMISION EXPENSES 01-20-50-5191

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

UNIFORM ALLOWANCE 01-20-10-4170

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

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

NEMERT	\$ 2,090
Travel Expenses	\$ 1,000
Fire Arms	\$ 1,000
Investigations (Cyber)	\$ 2,500
Supervisor	\$ 2,000
Tuition Reimbursement	\$ 2,100
Major Crimes Task Force	\$ 500
ILEAS	\$ 120
NIPAS	\$ 400
MCAT	\$ 100
Major Crash	\$ 250
Miscellaneous	\$ 2,500
LESO Program	\$ 400
<u>Background License (TLO)</u>	<u>\$ 600</u>
	\$15,560

**POLICE
(GENERAL FUND)**

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

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

PHYSICALS/TESTING 01-20-10-4570

Cost for required employment physicals and testing.

LEGAL FEES 01-20-20-4330

Court fees for prosecutions.

POLICE POLICIES 01-20-20-4393

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

DISPATCHING 01-20-20-4460

Costs per dispatching agreement with FoxComm (\$80,000 per year) and LiveScan (\$1,100) Services used in conjunction with dispatching services through Fox Comm.

POLICE COMMISSION LEGAL FEES 01-20-50-4330

Costs for police commission legal expenses.

RADIOS 01-20-60-4710

Star Com Radio Network \$ 9,384 (\$34 per officer per month for 23 officers.)

MAINTENANCE-VEHICLES 01-20-30-4230

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

EQUIPMENT MAINTENANCE 01-20-20-4813

Cell Phone Search	\$ 800	
PD camera system	\$ 300	
Radar Certification	\$ 300	
Livescan System	\$ 4,500	(Maintenance plan)
Camera System Warranty	\$ 600	
Records maintenance	\$ 450	
	<u>\$ 6,950</u>	

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.

**POLICE
(GENERAL FUND)**

AUTOMOTIVE FUEL/OIL 01-20-30-4820

Costs for fuel and oil 45% of cost.

SUPPLIES-VEHICLE 01-20-30-4930

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

TELEPHONE/INTERNET 01-20-60-4420

Costs for police moved to Buildings & Grounds.

PRINTING 01-20-60-4440

Costs for printing letterhead, forms and tickets.

OFFICE SUPPLIES 01-20-60-4810

35% of costs for office supplies.

SUPPLIES 01-20-60-4940

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

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

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

None

STREETS

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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PERSONNEL EXPENSES					
01-41-10-4012	PART-TIME WAGES	34,363	27,500	20,000	27,500
01-41-10-4013	SALARY-MAINTENANCE	266,821	290,000	287,000	300,900
01-41-10-4014	OVERTIME	22,042	16,000	21,212	16,000
01-41-10-4017	SICK TIME COMPENSATION	1,809	2,500	969	2,500
01-41-10-4110	HEALTH & LIFE INSURANCE	65,231	78,000	63,747	62,000
01-41-10-4170	UNIFORM ALLOWANCE	1,798	3,000	2,000	3,000
01-41-10-4530	TRAVEL/TRAINING/MEMBERSHIP	1,064	2,000	2,000	2,000
01-41-10-4570	TESTING/PHYSICALS	-	2,000	-	2,000
TOTAL PERSONNEL EXPENSES		393,129	421,000	396,928	415,900

CONTRACTOR EXPENSES					
01-41-20-4320	ENGINEERING	1,560	8,000	9,500	8,000
01-41-40-4240	MAINTENANCE-STREETS	87,426	85,000	95,310	80,000
01-41-40-4242	STREET SWEEPING	2,436	4,720	4,879	5,000
01-41-20-4214	VACANT LOT MOWING	4,240	2,000	-	2,000
01-41-40-4271	MAINTENANCE-SIDEWALKS	26,850	30,000	29,162	30,000
01-41-30-4230	MAINTENANCE VEHICLE	11,659	8,000	9,765	12,500
01-41-20-4243	PAVEMENT MARKING	2,171	-	-	-
TOTAL CONTRACTOR EXPENSES		136,342	137,720	148,616	137,500

OTHER EXPENSES					
01-41-40-4241	STORM SEWERS	10,719	16,000	15,708	21,000
01-41-40-4260	SALT	97,869	40,200	30,000	117,000
01-41-40-4270	SIGNS & LIGHTS	20,216	10,000	10,000	10,000
01-41-30-4820	AUTOMOTIVE FUEL/OIL	19,261	22,500	21,000	22,500
01-41-30-4930	SUPPLIES-VEHICLE	22,326	33,535	22,231	30,000
01-41-40-4660	ELECTRIC-STREET LIGHTS	149,225	155,000	145,000	140,000
01-41-40-4940	SUPPLIES	10,039	12,500	10,000	12,000
01-41-60-5010	LEASE INSTALLMENTS	16,768	-	-	-
01-41-60-5201	NEW EQUIPMENT	5,704	3,750	2,558	-
01-41-60-5205	FLEET REPLACEMENT CONTRIBUTION	44,000	45,250	45,250	50,800
TOTAL OTHER EXPENSES		396,126	338,735	301,747	403,300

TOTAL EXPENSES		925,598	897,455	847,291	956,700
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**STREETS
(GENERAL FUND)**

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

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

SALARY 01-41-10-4013

Spread of salaries for time spent on Streets maintenance activities.

OVERTIME 01-41-10-4014

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

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

SICK TIME COMPENSATION 01-41-10-4017

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

HEALTH & LIFE INSURANCE 01-41-10-4110

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and cost per new health insurance agreement.

UNIFORM ALLOWANCE 01-41-10-4170

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

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

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

TESTING/PHYSICALS 01-41-10-4570

Costs for required employment testing and physicals.

ENGINEERING 01-41-20-4320

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

MAINTENANCE-STREETS 01-41-40-4240

Contractor costs for 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.

**STREETS
(GENERAL FUND)**

VACANT LOT MOWING 01-41-20-4214

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

MAINTENANCE-SIDEWALKS 01-41-40-4271

Contractor costs for sidewalk and curb removal/replacement.

MAINTENANCE-VEHICLES 01-41-30-4230

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

PAVEMENT MARKING 01-41-20-4243

Cost for pavement marking program.

STORM SEWERS 01-41-40-4241

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

SALT 01-41-40-4260

Assumes 1,800 tons of de-icing materials under state and county bid at \$65 per ton.

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

Parts for repairs of municipal signs and street lights.

AUTOMOTIVE FUEL/OIL 01-41-30-4820

Diesel and unleaded fuel. 30% of total cost.

SUPPLIES-VEHICLE 01-41-30-4930

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

ELECTRIC-STREET LIGHTS 01-41-40-4660

Electricity costs for municipal street lights. 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

None

FLEET REPLACEMENT CONTRIBUTION 01-41-60-5205

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

BUILDINGS & GROUNDS

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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CONTRACTOR EXPENSES					
01-46-20-4392	BUILDING INSPECTORS	46,171	52,000	58,634	55,000
01-46-20-4213	MOWING	18,909	18,150	20,179	21,000
01-46-40-4210	MAINTENANCE-BUILDING	8,375	7,000	7,000	7,000
01-46-40-4211	MAINTENANCE-PARKS	12,154	12,000	12,000	12,000
01-46-20-4215	POND TREATMENTS	-	-	-	9,000
01-46-60-4360	CLEANING SERVICE	7,005	8,546	6,960	8,546
TOTAL CONTRACTOR EXPENSES		92,614	97,696	104,773	112,546

OTHER EXPENSES					
01-46-40-4910	SUPPLIES-BUILDING	7,022	10,000	10,000	10,000
01-46-40-4911	SUPPLIES-PARKS	15,934	25,000	19,000	25,000
01-46-60-4420	TELEPHONE/INTERNET	13,761	27,220	22,000	15,000
01-46-60-5201	NEW EQUIPMENT	5,186	12,000	9,000	6,700
TOTAL OTHER EXPENSES		41,903	74,220	60,000	56,700

TOTAL EXPENSES		134,516	171,916	164,773	169,246
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**BUILDINGS & GROUNDS
(GENERAL FUND)**

BUILDING INSPECTORS 01-46-20-4392

Contract for building inspections and plan reviews. Per agreement, set fee of \$3,000 per month for building inspections plus insurance \$3,500. Includes costs for site development inspections. 75% of revenue from site development inspections goes to contractor.

MOWING 01-46-20-4213

Mowing services for Glacier, Cedar Crossing 1 & 2, Loffredo, Steven Sherwood and Lehmann Parks, \$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/Police Department	\$7,546
<u>Extra Cleaning</u>	<u>\$1,000</u>
	\$8,546

SUPPLIES-BUILDING 01-46-40-4910

Supplies for municipal buildings such as paper supplies.

SUPPLIES-PARKS 01-46-40-4911

Supplies for municipal parks.

TELEPHONE/INTERNET 01-46-60-4420

Telephone 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

Village Hall Doors (2)	\$4,200
<u>Paint Public Works Buildings (supplies)</u>	<u>\$3,300</u>
	\$7,500

NEW EQUIPMENT REQUEST

BUILDINGS & GROUNDS

NEW EQUIPMENT 01-46-60-5201

Resurface Municipal Parking Lot **\$2,800**
Cost to resurface the Village Hall and Police parking lot.

Chemical Tank Sprayer **\$600**
Cost to purchase a mountable chemical tank sprayer.

Paint Public Works Buildings (supplies) **\$3,300**
Cost to purchase paint and supplies for painting the public works buildings.

**REVENUE
WATER & SEWER FUND**

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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USER FEES & CHARGES					
60-00-40-3510	WATER CUSTOMER SALES	1,480,158	1,670,253	1,749,059	1,775,289
60-00-40-3610	SEWER CUSTOMER SALES	1,144,563	1,212,149	1,155,048	1,195,818
60-00-40-3620	PENALTIES	37,065	28,000	45,000	30,000
TOTAL OTHER REVENUE		2,661,787	2,910,402	2,949,107	3,001,107

OTHER REVENUE					
60-00-50-3611	COUNTY SURCHARGE FEE	-	49,986	55,000	55,000
60-00-50-3600	METER SALES	3,545	1,000	1,115	1,000
60-00-30-3581	WATER INSPECTION FEES	200	500	50	500
60-00-30-3591	SEWER INSPECTION FEES	700	500	200	500
60-00-30-3800	MISCELLANEOUS REVENUE	7,354	5,000	12,000	5,000
60-00-30-3810	INTEREST EARNED	22,581	1,000	500	1,000
60-00-30-3890	NSF CHARGES	1,054	500	1,000	500
TOTAL OTHER REVENUE		35,435	58,486	69,865	63,500

TOTAL REVENUE		2,697,221	2,968,888	3,018,972	3,064,607
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**REVENUES
(WATER & SEWER OPERATING FUND)**

WATER CUSTOMER SALES 60-00-40-3510

\$8.45 per 1,000 in FY 18/19 assuming 195,000 billed gallons. Accounts for minimum bill practice.
\$8.45 per 1,000 in FY 17/18 assuming 196,108 billed gallons.

SEWER CUSTOMER SALES 60-00-40-3610

162,000 billed gallons due to summer sewer discount and Lake's Region Sanitary District. 23,485 in reduced (\$2.85 sewer charges). \$6.58 per 1,000 gallons in FY 17/18 and FY 18/19 (\$2.85 reduced sewer).

PENALTIES 60-00-40-3520

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

COUNTY SURCHARGE FEES

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

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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PERSONNEL EXPENSES					
60-42-10-4013	SALARY-WATER	205,393	214,000	208,000	222,478
60-42-10-4015	PART-TIME WATER	13,679	12,625	7,200	12,625
60-42-10-4014	OVERTIME	9,598	7,500	9,900	7,500
60-42-10-4017	SICK TIME COMPENSATION	1,095	2,000	1,024	2,000
60-42-10-4110	HEALTH & LIFE INSURANCE	45,446	56,000	45,000	44,000
60-42-10-4130	IMRF	20,261	22,000	22,000	21,921
60-42-10-4140	SOCIAL SECURITY	16,109	19,000	19,000	18,658
60-42-10-4170	UNIFORM ALLOWANCE	899	1,500	1,500	1,500
60-42-10-4530	TRAINING/TRAVEL/MEMBERSHIP	1,380	1,500	1,500	1,500
TOTAL PERSONNEL EXPENSES		313,860	336,125	315,124	332,182

CONTRACTOR EXPENSES					
60-42-40-4250	MAINTENANCE-WATER SYSTEM	11,185	35,000	45,000	35,000
60-42-20-4351	CLC-JAWA	-	-	-	237,046
60-42-20-4310	AUDIT	3,417	2,700	4,602	3,000
60-42-20-4320	ENGINEERING WATER	-	10,000	5,000	10,000
60-42-20-4330	LEGAL FEES	2,256	2,000	1,500	2,000
60-42-60-4440	PRINTING/BILLING	9,156	4,509	4,600	4,600
60-42-60-4811	COMPUTER-SERVICE & MAINT	7,024	11,573	9,803	10,459
60-42-20-4231	EQUIPMENT MAINTENANCE	990	1,540	1,000	1,500
60-42-20-4213	MOWING	2,280	2,280	2,265	2,700
60-42-30-4230	MAINTENANCE-VEHICLES	2,380	1,600	1,953	2,500
TOTAL CONTRACTOR EXPENSES		38,689	71,202	75,723	308,805

OTHER EXPENSES					
60-42-40-4610	NATURAL GAS - WATER	2,852	2,700	2,500	2,700
60-42-40-4660	ELECTRIC-WELLS	83,885	85,000	80,000	85,000
60-42-40-4870	METERS - PARTS & REPAIRS	4,016	5,000	2,500	5,000
60-42-30-4820	AUTOMOTIVE FUEL/OIL	8,928	11,250	10,500	11,250
60-42-40-4950	SUPPLIES-WATER	25,979	35,000	42,000	35,000
60-42-40-4960	JULIE LOCATES	2,365	2,300	2,028	2,220
60-42-30-4930	SUPPLIES-VEHICLE	5,192	6,707	4,446	6,000
60-42-60-4420	TELEPHONE	1,558	1,500	1,600	5,000
60-42-60-4680	LIABILITY INSURANCE	33,963	21,846	21,846	25,211
60-42-60-4810	OFFICE SUPPLIES	3,559	3,600	3,100	3,600
60-42-60-5019	DEBT SERVICE - 2015	244,725	247,350	247,350	247,350
60-42-60-5019	DEBT SERVICE - 2016		250,566	250,566	250,566
60-42-60-4812	CREDIT CARD FEES	1,815	3,000	2,700	3,000
60-42-60-5205	FLEET REPLACEMENT CONTRIBUTION	33,000	34,250	34,250	38,100
60-42-60-5206	EQUIPMENT REPLACEMENT CONTRIBUTION	30,750	31,500	31,500	32,250
60-42-60-5201	NEW EQUIPMENT	9,204	10,500	6,400	8,000
TOTAL OTHER EXPENSES		491,791	752,069	743,286	760,247

TOTAL EXPENSES		844,340	1,159,396	1,134,133	1,401,234
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**WATER
(WATER & SEWER OPERATING FUND)**

SALARY-WATER 60-42-10-4013

Portion of salaries based on time spent on Water activities.

PART-TIME WATER 60-42-10-4015

Spread (25%) of expenses for two, 1,000 hour part-time positions, plus seasonal summer positions.

OVERTIME 60-42-10-4014

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

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

SICK TIME COMPENSATION 60-42-10-4017

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

HEALTH & LIFE INSURANCE 60-42-10-4110

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and 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

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

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

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

AUDIT 60-42-20-4310

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

MAINTENANCE-WATER SYSTEM 60-42-40-4250

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

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

ENGINEERING-WATER 60-42-20-4320

Costs for miscellaneous engineering work for water treatment operations.

PRINTING/BILLING 60-42-60-4440

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	\$ 475	(25%)
Software Licenses	\$ 1,150	(25%)
Monthly IT Maintenance	\$ 3,150	(25%)
Finance Software	\$ 1,375	(25%)
Website Fee	\$ 600	(25%)
Community Notification	\$ 1,500	(25%)
<u>Adobe Creative Suite</u>	<u>\$ 209</u>	<u>(25%)</u>
	\$10,459	

EQUIPMENT MAINTENANCE 60-42-20-4231

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

CLC-JAWA

Contractor costs to purchase water from the Central Lake County Joint Action Water Agency (CLCJAWA) @ \$2.83 per 1,000 gallons. Assumes a November 1, 2019 water delivery date, with bills paid in December, January, February, March, April.

MOWING 60-42-20-4213

Contractual costs for mowing water facilities. \$90 per rotation and assumes 30 rotations.

MAINTENANCE-VEHICLES 60-42-30-4230

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

NATURAL GAS – WATER 60-42-40-4610

Natural gas for water well house facilities.

ELECTRIC-WELLS 60-42-40-4660

Electricity for water facilities.

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

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

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

AUTOMOTIVE FUEL/OIL 60-42-30-4820

Diesel and unleaded fuel. 15% of total costs.

SUPPLIES-WATER 60-42-40-4950

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

JULIE LOCATES 60-42-40-4960

Annual fee to be involved in the JULIE Underground Utility Locating Program, which is based on the number of calls per year. Assumes 2,000 calls @ \$1.08 per call, plus transmission charges.

SUPPLIES-VEHICLE 60-42-30-4930

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

TELEPHONE 60-42-60-4420

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

LIABILITY INSURANCE 60-42-60-4680

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

OFFICE SUPPLIES 60-42-60-4810

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

2015 DEBT SERVICE 60-42-60-5019

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.

CREDIT CARD FEES 60-42-60-4812

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

FLEET REPLACEMENT CONTRIBUTION 60-42-60-5205

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

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

EQUIPMENT REPLACEMENT CONTRIBUTION 60-42-60-5206

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

NEW EQUIPMENT 60-42-60-5201

Leak Detection	\$5,000
Calibrate Meters	<u>\$3,000</u>
TOTAL	\$8,000

NEW EQUIPMENT REQUEST

WATER

Leak Detection **\$5,000**
Costs to detect leaks in 50% of the Village's watermains

Calibrate Meters **\$3,000**
Cost to calibrate Village meters associated with receiving Lake Michigan water.

SEWER EXPENSES

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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PERSONNEL EXPENSES					
60-43-10-4013	SALARY-SEWER	205,395	214,000	208,000	222,478
60-43-10-4015	PART-TIME SEWER	13,686	12,625	7,800	12,625
60-43-10-4014	OVERTIME	9,598	7,500	9,900	7,500
60-43-10-4017	SICK TIME COMPENSATION	1,095	2,000	1,024	2,000
60-43-10-4110	HEALTH & LIFE INSURANCE	45,446	56,000	45,000	44,000
60-43-10-4130	IMRF	20,261	22,000	22,000	21,921
60-43-10-4140	SOCIAL SECURITY	16,109	19,000	19,000	18,658
60-43-10-4170	UNIFORM ALLOWANCE	899	1,500	1,500	1,500
60-43-10-4530	TRAINING/TRAVEL/MEMBERSHIP	302	1,500	1,500	1,500
TOTAL PERSONNEL EXPENSES		312,789	336,125	315,724	332,182

CONTRACTOR EXPENSES					
60-43-40-4250	MAINTENANCE-SEWER SYSTEM	26,296	30,000	12,000	30,000
60-43-20-4310	AUDIT	3,417	2,700	4,602	3,000
60-43-20-4320	ENGINEERING SEWER	-	4,000	-	4,000
60-43-20-4330	LEGAL FEES	3,651	2,000	1,500	2,000
60-43-40-4350	COUNTY SEWER	578,820	638,373	633,000	630,000
60-43-40-4351	COUNTY SURCHARGE		49,986	55,000	55,000
60-43-60-4811	COMPUTER-SERVICE & MAINT	7,024	11,573	9,803	10,459
60-43-60-4440	PRINTING/BILLING	9,900	4,509	4,600	4,600
60-43-20-4213	MOWING	4,476	4,530	3,106	5,400
60-43-20-4231	EQUIPMENT MAINTENANCE	990	1,540	1,000	1,500
60-43-30-4230	MAINTENANCE-VEHICLES	2,178	1,600	1,953	2,500
TOTAL CONTRACTOR EXPENSES		636,753	750,811	726,564	748,459

OTHER EXPENSES					
60-43-40-4950	SUPPLIES-SEWER	15,760	15,000	20,000	15,000
60-43-40-4610	NATURAL GAS - SEWER	5,514	4,500	4,500	4,500
60-43-40-4660	ELECTRIC-SEWER	28,188	50,000	36,000	40,000
60-43-30-4820	AUTOMOTIVE FUEL/OIL	8,597	11,250	10,500	11,250
60-43-30-4930	SUPPLIES-VEHICLE	5,483	6,707	4,446	6,000
60-43-40-4870	METERS/PARTS & REPAIRS	4,016	5,000	2,500	5,000
60-43-60-4420	TELEPHONE	1,613	1,700	1,605	5,000
60-43-60-4680	LIABILITY INSURANCE	33,962	21,846	21,846	25,211
60-43-60-4810	OFFICE SUPPLIES	3,559	3,600	3,100	3,600
60-43-60-5010	DEBT SERVICES PAYMENT	68,588	68,588	68,588	68,588
60-43-60-4812	CREDIT CARD FEES	1,815	3,000	2,700	3,000
60-43-60-5205	FLEET REPLACEMENT CONTRIBUTION	33,000	34,250	34,250	38,100
60-43-60-5206	EQUIPMENT REPLACEMENT CONTRIBUTION	30,750	31,500	31,500	32,250
60-43-60-5201	NEW EQUIPMENT	3,171	4,000	3,000	3,000
TOTAL OTHER EXPENSES		244,017	260,941	244,535	260,499

TOTAL EXPENSES		1,193,559	1,347,877	1,286,823	1,341,140
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**SEWER
(WATER & SEWER OPERATING FUND)**

SALARY-SEWER 60-43-10-4013

Portion of salaries based on time spent on Sewer activities.

PART-TIME SEWER 60-43-10-4015

Spread (25%) of expenses for two, 1,000 hour part-time positions, plus seasonal summer positions.

OVERTIME 60-43-10-4014

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

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

SICK TIME COMPENSATION 60-43-10-4017

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

HEALTH & LIFE INSURANCE 60-43-10-4110

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and 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

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

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

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

MAINTENANCE-SEWER SYSTEM 60-43-40-4250

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

AUDIT 60-43-20-4310

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

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

ENGINEERING SEWER 60-43-20-4320

Miscellaneous engineering services for sewer work.

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

Payroll System	\$ 2,000	(25%)	
Laserfiche	\$ 475	(25%)	
Software Licenses	\$ 1,150	(25%)	
Monthly IT Maintenance	\$ 3,150	(25%)	
Finance Software	\$ 1,375	(25%)	
Website Fee	\$ 600	(25%)	
Community Notification	\$ 1,500	(25%)	
Adobe Creative Suite	\$ 209	(25%)	
	\$11,099		

PRINTING/BILLING 60-43-60-4440

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

MOWING 60-43-20-4213

Contractual costs for mowing sanitary sewer lift stations. \$180 per rotation and assumes 30 rotations.

EQUIPMENT MAINTENANCE 60-43-20-4231

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

COUNTY CHARGES 60-43-40-4350

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

COUNTY SURCHARGE

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

MAINTENANCE-VEHICLES 60-43-30-4230

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

SUPPLIES-SEWER 60-43-40-4950

Supplies for lift stations, sewer mains and SCADA system.

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

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

<u>Sewer Camera Repair</u>	<u>\$3,000</u>
	\$3,000

NEW EQUIPMENT REQUEST

SEWER

Sewer Camera Repair **\$3,000**
Costs to repair the camera to view inside our sanitary sewers.

METRA PARKING LOT FUND

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
02-00-00-3840	METRA PARKING FEES	40,649	40,000	41,000	40,000
TOTAL REVENUE		40,649	40,000	41,000	40,000

PERSONNEL EXPENSES					
02-00-10-4013	SALARY	10,596	11,232	11,171	12,071
02-00-10-4014	OVERTIME	828	700	947	700
02-00-10-4017	SICK TIME COMPENSATION	72	250	100	250
02-00-10-4110	HEALTH & LIFE INSURANCE	2,142	3,100	2,338	2,800
02-00-10-4130	IMRF	970	1,160	1,160	1,220
02-00-10-4140	SOCIAL SECURITY	676	950	950	982
TOTAL PERSONNEL EXPENSES		15,284	17,392	16,666	18,023

CONTRACTUAL EXPENDITURES					
02-00-20-4211	OPERATING EXPENSE	-	2,500	1,000	2,500
02-00-20-4213	MOWING	1,260	1,260	1,176	1,500
TOTAL CONTRACTUAL		1,260	3,760	2,176	4,000

OTHER EXPENDITURES					
02-00-30-4660	ELECTRIC	4,631	6,200	3,000	5,000
02-00-30-4210	MAINTENANCE-BUILDING	9,036	4,000	2,000	4,000
02-00-60-4680	LIABILITY INSURANCE	7,547	4,855	4,855	5,200
TOTAL OTHER EXPENDITURES		21,214	15,055	9,855	14,200

TOTAL EXPENSES		37,758	36,207	28,697	36,223
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METRA FUND

REVENUE

METRA PARKING FEES 02-00-00-3840

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

EXPENSES

SALARY 02-00-10-4013

Portion of salaries based on time spent on Metra activities.

OVERTIME 02-00-10-4014

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

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

SICK TIME COMPENSATION 02-00-10-4017

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

HEALTH & LIFE INSURANCE 02-00-10-4110

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and 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.

OPERATING EXPENSE 02-00-20-4211

Contract expenses as needed for repairs.

MOWING 02-00-20-4213

Contract expense for mowing at Metra Station. \$50.00 per rotation and assumes 30 rotations.

METRA FUND

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.

LIABILITY INSURANCE 02-00-60-4680

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

MANSION FUND

ACTUAL	BUDGET	EST. YR. END	BUDGET
2016/2017	2017/2018	2017/2018	2018/2019

REVENUE					
08-00-00-3820	RENT-MANSION	103,390	105,000	105,000	105,000
08-00-30-3410	PARK DISTRICT CLASSES	70	3,900	5,432	500
TOTAL MANSION REVENUE		103,459	108,900	110,432	105,500

PERSONNEL EXPENSES					
08-00-10-4013	SALARY	22,530	24,000	23,698	25,648
08-00-10-4014	OVERTIME	1,723	1,400	1,896	1,400
08-00-10-4017	SICK TIME COMPENSATION	145	500	232	500
08-00-10-4110	HEALTH & LIFE INSURANCE	4,353	6,421	4,633	6,300
08-00-10-4130	IMRF	1,924	2,450	2,450	2,570
08-00-10-4140	SOCIAL SECURITY	1,379	2,000	2,000	2,069
TOTAL PERSONNEL EXPENSES		32,054	36,771	34,909	38,487

CONTRACTOR EXPENSES					
08-00-00-4212	PREVENTATIVE MAINTENANCE-MANSION	3,336	8,621	8,621	8,621
08-00-00-4210	MAINTENANCE & REPAIRS -MANSION	30,064	7,000	15,000	9,000
08-00-00-4211	MAINTENANCE-GROUNDS	4,683	2,000	3,000	2,500
08-00-20-4213	MOWING	7,680	7,200	7,982	9,000
TOTAL CONTRACTOR EXPENSES		45,763	24,821	34,603	29,121

OTHER EXPENSES					
08-00-00-4610	NATURAL GAS	7,601	8,000	8,000	8,000
08-00-00-4660	ELECTRIC	(22,392)	12,000	12,000	12,000
08-00-00-4910	SUPPLIES-MANSION	4,587	5,000	4,000	5,000
08-00-00-4670	ALARM SYSTEM	1,531	-	-	-
08-00-00-5200	NEW EQUIPMENT	4,711	-	-	25,000
08-00-00-4443	MARKETING	3,648	4,000	710	4,000
08-00-60-4680	LIABILITY INSURANCE	7,547	4,855	4,855	5,200
08-00-00-4361	PARK DISTRICT VENDORS		3,648	4,970	-
TOTAL OPERATING EXPENSES		7,233	37,503	34,535	59,200

TOTAL EXPENSES		85,050	99,095	104,047	126,808
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MANSION FUND

REVENUE

RENT-MANSION 08-00-30-3820

Receipts are derived from rental of the Lehmann Mansion.

PARK DISTRICT CLASSES

Assumes 8 cooking classes at \$3 per class per person. Assumes 20 participants per class.

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

PREVENTATIVE MAINTENANCE-MANSION 08-00-00-4210

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

MAINTENANCE AND REPAIRS-MANSION

Contractual costs for all other mansion repairs and maintenance.

MOWING 08-00-20-4213

Costs for contractual mowing services for the Lehmann Mansion grounds. \$300 per rotation and assumes 30 rotations.

MAINTENANCE-MANSION GROUNDS 08-00-00-4211

Contractual services for landscaping improvements.

NATURAL GAS 08-00-00-4610

Natural gas service for Mansion.

WATER & SEWER 08-00-00-4650

Paid to Water/Sewer fund for Mansion water usage.

ELECTRIC 08-00-00-4660

Electricity for Mansion grounds and facility.

SUPPLIES-MANSION 08-00-00-4910

Miscellaneous supplies needed for mansion maintenance.

NEW EQUIPMENT 08-00-00-5200

Chimney Repairs	\$10,000
Ramp/Windows/Railing	\$15,000

MARKETING 08-00-00-4443

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

LIABILITY INSURANCE 08-00-00-4680

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

NEW EQUIPMENT REQUEST

MANSION

NEW EQUIPMENT 08-00-00-5200

Chimney Repairs **\$10,000**

Costs to tuck point and seal mansion chimneys and repair drywall from water damage.

Ramp/Window/Railing **\$15,000**

Costs to repair ADA ramp, fix windows, make the deck railing ADA compliant and make other repairs.

MOTOR FUEL TAX FUND

REVENUE

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
75-00-00-3340	MOTOR FUEL TAX	236,040	223,770	222,284	225,081
75-00-00-3810	INTEREST EARNED	3,297	1,000	3,000	3,000
TOTAL MFT REVENUE		239,337	224,770	225,284	228,081

MFT EXPENSES

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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MFT EXPENSES					
75-00-00-4320	DESIGN & CONSTRUCTION ENGINEERING	41,570	-	-	63,688
75-00-00-4240	ROAD RESURFACING	390,772	-	-	573,188
TOTAL EXPENSES		432,341	-	-	636,876

MOTOR FUEL TAX FUND

REVENUES

MOTOR FUEL TAX 75-00-00-3340

Revenue per Illinois Municipal League estimates:

FY 17/18 25.43 per person

FY 18/19 25.75 per person

EXPENSES

ROAD RESURFACING 75-00-00-4240

2018/19 Road resurfacing program.

DESIGN AND CONSTRUCTION ENGINEERING 75-00-00-4320

Design and construction engineering.

RETIREMENT FUND

ACTUAL	BUDGET	EST. YR. END	BUDGET
2016/2017	2017/2018	2017/2018	2018/2019

REVENUE					
21-00-00-3900	SOCIAL SECURITY GENERAL FUND	183,684	186,311	186,311	184,667
21-00-00-3902	SOCIAL SECURITY METRA FUND	676	950	950	982
21-00-00-3903	SOCIAL SECURITY MANSION FUND	1,379	2,000	2,000	2,069
21-00-00-3901	SOCIAL SECURITY WATER/SEWER	32,219	38,200	38,200	37,316
21-00-00-3910	IMRF GENERAL FUND	77,875	74,425	74,425	75,000
21-00-00-3912	IMRF METRA FUND	970	1,160	1,160	1,220
21-00-00-3913	IMRF MANSION FUND	1,924	2,450	2,450	2,570
21-00-00-3911	IMRF WATER/SEWER	40,521	44,000	44,000	43,843
TOTAL REVENUE		339,247	349,496	349,496	347,667

EXPENSES					
21-00-00-4140	SOCIAL SECURITY	214,561	227,461	227,461	225,034
21-00-00-4130	IMRF	34,494	122,035	122,035	122,633
TOTAL EXPENSES		249,055	349,496	349,496	347,667

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 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
10-00-00-3010	PROPERTY TAX	189,699	190,000	190,000	187,981
10-00-00-3016	WATER/SEWER CONTRIBUTION	67,925	43,692	43,692	50,422
10-00-00-3017	MANSION CONTRIBUTION	7,547	4,855	4,855	5,200
10-00-00-3018	METRA CONTRIBUTION	7,547	4,855	4,855	5,200
TOTAL REVENUE		272,718	243,402	243,402	248,803

EXPENSES					
10-00-00-5190	MISCELLANEOUS	-	2,000	0	2,000
10-00-00-4680	LIABILITY INSURANCE EXPENSE	235,967	240,713	242,729	246,006
TOTAL EXPENSES		235,967	242,713	242,729	248,006

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.

SPECIAL EVENTS FUND

ACTUAL	BUDGET	EST. YR. END	BUDGET
2016/2017	2017/2018	2017/2018	2018/2019

REVENUE					
81-00-30-3412	CRAFT BEER FESTIVAL	-	80,000	19,645	28,125
81-00-30-3413	WINE EVENT	-	10,000	17,345	22,500
81-00-30-3414	OTHER EVENT REVENUE	-	1,000	-	1,000
TOTAL REVENUE		-	91,000	36,990	51,625

EXPENSES					
81-00-00-4362	CRAFT BEER FESTIVAL	-	55,000	17,751	16,200
81-00-00-4363	WINE EVENT	-	5,000	11,695	12,000
81-00-60-4441	PUBLIC RELATIONS	-	-	-	9,500
81-00-00-4364	CHAMBER CONTRIBUTION	-	3,000	-	0
81-00-00-4365	INTERGOVERNMENTAL CONTRIBUTION	-	5,000	-	0
81-00-00-4366	OTHER EVENT EXPENSES	-	1,000	-	1,000
TOTAL EXPENSES		-	69,000	29,446	38,700

SPECIAL EVENTS FUND

REVENUE

CRAFT BEER FESTIVAL

Registration fees from craft beer festival. Assumes \$20,000 general admission, \$5,625 VIP and \$2,500 in sponsorship revenue.

WINE EVENT

Registration fees from wine event. Assumes 450 tickets @ \$50 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. \$7,000 beer, \$2,200 tent/tables, \$2,000 band, \$1,000 marketing, \$2,000 refrigeration truck and \$2,000 in other expenses.

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 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
68-00-68-3510	REFUSE/RECYCLING COLLECTIONS	-	-	-	597,392
TOTAL REVENUE		-	-	-	597,392

EXPENSES					
68-00-60-4450	SWALCO FEE	-	-	-	3,746
68-00-20	WASTE MANAGEMENT FEES	-	-	-	569,895
	ROAD RESURFACING	-	-	-	0
TOTAL EXPENSES		-	-	-	573,641

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 2018/19 fiscal year.

GENERAL CAPITAL FUND

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
90-00-00-3030	SALES TAX	-	34,500	20,000	35,000
90-00-00-3040	INCOME TAX	-	44,142	-	44,972
90-00-00-3070	LOCAL USE TAX	-	11,058	3,454	11,254
90-00-00-3080	VIDEO GAMING	99,609	90,000	133,000	150,000
90-00-00-3820	WATER TOWER RENT	30,731	31,628	31,628	32,577
90-00-00-3120	VEHICLE LICENSING	95,499	93,000	94,000	-
90-00-00-3350	CDBG GRANT	-	200,000	167,195	32,805
	GRASS LAKE SIDEWALK	-	-	-	250,000
	DOWNTOWN SIDEWALK	-	-	-	330,000
	ANNUAL TIF REPAYMENT	-	-	-	1,000
90-00-30-3890	OTHER REVENUE	-	-	-	100
TOTAL REVENUE		225,839	504,328	449,277	887,708

2016/17 EXPENSES					
90-00-00-8030	CEDAR AVENUE STREETScape	1,553	270,000	356,810	95,000
90-00-00-8032	BUSINESS DISTRICT	19,020	-	-	-
90-00-00-8035	TRUCK BODY WORK	12,587	-	-	-
90-00-00-8036	COPIER PURCHASE	8,877	-	-	-
90-00-00-8037	MISC FACILITY REPAIRS	10,522	-	-	-
90-00-00-8038	PUBLIC WORKS POND FILLING	-	17,500	-	-
90-00-00-8039	REPAIRS AND IMPROVEMENTS	41,099	50,000	142,222	50,000
2016/17 EXPENSES		93,659	337,500	499,032	145,000

2017/18 EXPENSES					
90-00-00-8033	POLICE PENSION CONTRIBUTION	-	103,589	103,589	-
90-00-00-8069	METRA PARKING SEALCOAT	-	12,000	8,595	-
90-00-00-8070	POND TREATMENTS	-	12,000	4,740	-
90-00-00-8007	ECONOMIC INCENTIVE	-	50,000	265,000	20,000
90-00-00-8050	LAURIE COURT STORM SEWER	-	20,000	18,428	-
90-00-00-8051	GRASS LAKE ROAD STREET LIGHT	-	20,000	3,580	-
90-00-00-8052	QUIET ZONE RECERTIFICATION	-	8,500	-	2,000
90-00-00-8053	ADDITIONAL STREETScape PROJECTS	-	100,000	-	-
90-00-00-8054	OFFICE UPGRADES	-	11,092	11,092	-
90-00-00-8055	PHONE SYSTEM	-	20,000	16,921	-
2017/18 EXPENSES		0	357,181	431,945	22,000

2018/19 EXPENSES					
90-00-00-8071	GRASS LAKE SIDEWALK	-	-	-	275,000
90-00-00-8072	DOWNTOWN SIDEWALK	-	-	-	330,000
90-00-00-8073	SALT BIN - ASPHALT REPAIRS	-	-	-	10,000
90-00-00-8074	SQUAD CAR CAMERA SERVER	-	-	-	7,000
90-00-00-8075	FIXED ASSET SOFTWARE	-	-	-	12,000
90-00-00-8076	FRONT DOOR REALIGNMENT	-	-	-	6,500
90-00-00-8077	FEDERAL GRANT ELIGIBLE	-	-	-	10,000
90-00-00-8078	COMPUTER SERVER REPLACEMENT	-	-	-	17,100
90-00-00-8078	POND FOUNTAIN	-	-	-	8,000
2018/19 EXPENSES		0	0	0	675,600

TOTAL EXPENSES		93,659	694,681	930,977	842,600
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GENERAL CAPITAL FUND

BALANCE

2017/18 beginning balance - \$1,584,019

REVENUE

SALES TAX

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

STATE INCOME TAX

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

LOCAL USE TAX

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

VIDEO GAMING TAX 01-00-10-3080

The Village receives 5% of the net terminal income from all licensed video gaming terminals located in the Village. This revenue is collected by and distributed to the Village from the Illinois Department of Revenue on a monthly basis. FY 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 \$300 annually. Contract automatically renewed in 2013 through 2018.

CDBG GRANT

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

GRASS LAKE SIDEWALK

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

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. Nominal amount placed in the event revenue is received in the 2017/18 fiscal year.

DOWNTOWN SIDEWALK

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

GENERAL CAPITAL FUND

EXPENSES

Cedar Avenue Streetscape **\$95,000**

Cost to bury two wire crossings on Cedar Avenue as a change order to original agreement.

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

Cost for repairs and improvement expenses that are not anticipated.

Economic Incentive **\$20,000**

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

Quiet Zone Recertification **\$2,000**

Cost to recertify the Village's railroad crossing quiet zone.

Grass Lake Sidewalk **\$275,000**

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 **\$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.

Salt Bin – Asphalt Repairs **\$10,000**

Cost to repair the pavement around the salt bin.

Squad Car Camera Server **\$7,000**

Cost to purchase server to hold all squad car camera videos. Currently, videos are saved on a work station and are not easily accessible.

Fixed Asset Software **\$12,000**

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.

Front Door Realignment **\$6,500**

Cost to realign the front door in the Village Hall to face towards the police counter.

Federal Grant Eligible **\$10,000**

Cost to perform engineering services to determine whether Park Avenue (between Grand and Route 83), Painted Lakes Boulevard (between Grass Lake Road and Deep Lake Road and Winddance Drive/Savanna Spring Drive between Monaville and Cedar Lake Road are FAUS routes. If these are determined to be FAUS routes, they become eligible for federal grants that could fund 80% of road resurfacing and related costs.

Computer Server Replacement **\$17,100**

Cost to replace the Village's server used for the storage of our documents and software. The server was last replaced 3-years ago.

WATER & SEWER CAPITAL FUND

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR END 2017/2018	BUDGET 2018/2019
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REVENUE					
91-00-00-3580	WATER CONNECTION FEES	22,876	-	15,874	-
91-00-00-3590	SEWER CONNECTION FEES	13,904	-	2,750	-
91-00-00-3895	IEPA LOAN REVENUE	4,200,936	244,016	244,014	-
91-00-00-3810	OTHER REVENUE	-	-	-	-
TOTAL REVENUE		4,237,716	244,016	262,638	0

2016/17 EXPENSES					
91-00-00-8040	ALTITUDE VALVE	16,289	109,000	98,949	-
91-00-00-8041	CEDAR AVENUE WATER TOWER REHAB	-	65,000	-	-
91-00-00-8042	ENGINEERING MONAVILLE LIFT STATION	-	-	30,000	81,600
91-00-00-8043	IEPA LOAN PAYMENTS	4,080,876	244,016	314,405	-
91-00-00-8008	REPAIRS AND IMPROVEMENTS	2,133	75,000	74,911	75,000
2016/17 EXPENSES		4,099,298	493,016	518,265	156,600

2017/18 EXPENSES					
91-00-00-8056	SANITARY SEWER STUDY	-	48,400	42,000	6,400
91-00-00-8017	LIFT STATION #1 REHABILITATION	19,708	180,000	148,685	-
91-00-00-8057	OAKLAND RIDGE LIFT STATION DRAIN	-	15,000	5,000	-
91-00-00-8058	LIFT STATION LOAD TEST	-	17,000	5,134	-
91-00-00-8059	WATER/SEWER FACILITY IMPROVEMENTS	-	15,000	5,000	-
2017/18 EXPENSES		19,708	275,400	205,819	6,400

2018/19 EXPENSES					
91-00-00-8079	MONAVILLE LIFT STATION CONSTRUCTION	-	-	-	800,000
91-00-00-8080	MONAVILLE LIFT STATION CONT. ENG.	-	-	-	45,000
91-00-00-8081	LIFT STATION SCADA UPGRADE	-	-	-	50,000
91-00-00-8082	STORAGE TANK CLEAN	-	-	-	22,000
2018/19 EXPENSES		0	0	0	917,000

TOTAL EXPENSES		4,119,006	768,416	724,084	1,080,000
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WATER/SEWER CAPITAL FUND

REVENUE

IEPA Revenue

Revenue received from the IEPA to fund water system improvements.

Fund in Excess of Operating Balance

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

Connection Charges

Water and Sewer connection charges.

EXPENSES

Engineering Monaville Lift Station **\$81,600**

Remaining costs for the Monaville Lift Station design engineering.

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

Unanticipated costs for water/sewer capital repairs and improvements.

Sanitary Sewer Study **\$6,400**

Remaining costs for sanitary sewer study, approved by the Village Board.

Monaville Lift Station Construction **\$800,000**

Cost to construct improvements to the Monaville Lift Station and SCADA upgrades.

Construction Engineering Monaville Lift Station **\$45,000**

Construction Engineering for the Monaville Lift Station.

Lift Station SCADA Upgrades **\$50,000**

Cost to upgrade SCADA telemetry system at three lift stations that have not been upgraded in sometime. Cost represents proposal from the Village's SCADA consultant Energetics.

Storage Tank Cleaning **\$40,000**

Cost to clean both ground storage tank to remove sludge in advance of Lake Michigan water.

PARKS CAPITAL

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
97-00-30-3810	INTEREST INCOME		-	-	-
97-00-30-3830	IMPACT FEES		-	6,497	-
TOTAL REVENUE		0	0	6,497	0

EXPENSES					
97-00-00-8046	MANSION PERGOLA	197,133	-	-	-
97-00-00-8044	LOFRREDO PARK PARKING LOT SURFACE	193,317	-	-	-
97-00-00-8045	BASEBALL PARK PARKING LOT RESURFACING (50%)	27,667	4,600	4,600	-
97-00-00-8060	MANSION PATIO STAINING	-	12,000	4,000	12,000
97-00-00-8061	LEHMANN PARK PAVILION REPAIRS	-	15,000	8,994	
97-00-00-8062	HOLIDAY LIGHTS/DECORATIONS	-	8,000	3,777	8,000
97-00-00-8063	MANSION TENT REPAIRS	-	20,000	40,787	-
97-00-00-8083	MULCH - PARKS	-	-	-	8,500
97-00-00-8084	RESURFACE LEHMANN PARK DRIVEWAY	-	-	-	45,500
97-00-00-8085	LEHMANN PARK REPAIRS	-	-	-	8,000
97-00-00-8086	SHERWOOD PARK PIPE REPAIRS	-	-	-	2,500
TOTAL EXPENSES		197,133	59,600	62,158	84,500

PARKS CAPITAL FUND

PARKS CAPITAL FUND

Mansion Patio Staining	\$12,000
Project began last year, but not completed when it was observed that the patio needed repairs. Costs to clean and stain the Mansion patio.	
Holiday Lights	\$8,000
Costs for holiday lights and decorations	
Mulch – Parks	\$8,500
Costs to purchase mulch for parks.	
Resurface Lehmann Park Driveway	\$45,500
Cost to resurface Lehmann Park driveway, but not the parking lot.	
Lehmann Park Repairs	\$8,000
Costs for brick repairs in the park and painting/roof repairs to the bathroom facility.	
Sherwood Park Pipe Repairs	\$2,500
Costs to repair a storm sewer pipe in Steven Sherwood Park.	

DOWNTOWN TIF FUND

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
98-00-00-3890	TIF REVENUE	500	20,000	85,580	95,000
98-00-00-3810	INTEREST	-	500	30	500
TOTAL REVENUE		500	20,500	85,610	95,500

EXPENSES					
98-00-00-8065	PURCHASE OF PROPERTY	-	1,000	-	1,000
98-00-20-4330	TIF LEGAL FEES	-	2,000	6,500	10,000
98-00-98-4501	NIELSEN 1ST REDEVELOPMENT	-	-	-	500
98-00-98-4500	GENERAL CAPITAL REPAYMENT	-	-	-	500
98-00-60-4810	POSTAGE	-	50	-	50
98-00-00-4800	ADMINISTRATIVE EXPENSES	-	2,000	-	2,000
98-00-00-4801	ELIGIBLE PROJECT EXPENSES	-	5,000	-	5,000
TOTAL EXPENSES		0	10,050	6,500	19,050

DOWNTOWN TIF FUND

TIF REVENUE

Assumes \$90,000, plus nominal amount from Nielsen Redevelopment agreement.

NIELSEN 1st REDEVELOPMENT

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

GENERAL CAPITAL – NIELSEN 1st REDEVELOPMENT

Annual pay back of \$250,000 for General Capital Fund's upfront contribution.

DOWNTOWN BUSINESS DISTRICT FUND

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
99-00-10-3030	BUSINESS DISTRICT	10,902	155,000	144,000	159,000
99-00-30-3810	INTEREST	0	-	25	25
TOTAL REVENUE		10,902	155,000	144,025	159,025

EXPENSES					
99-00-00-8065	PURCHASE OF PROPERTY	-	5,000	68,000	5,000
99-00-20-4330	BUSINESS DISTRICT LEGAL FEES	-	1,000	100	1,000
99-00-60-4810	POSTAGE	-	50	-	50
99-00-99-4500	CEDAR AVE STREETScape DESIGN	-	-	-	42,355
99-00-99-4501	NIELSEN 2ND REDEVELOPMENT	-	-	-	11,250
99-00-00-4800	ADMINISTRATIVE EXPENSES	-	2,000	-	2,000
99-00-00-4801	ELIGIBLE PROJECT EXPENSES	-	100,000	-	5,000
TOTAL EXPENSES		-	108,050	68,100	66,655

DOWNTOWN BUSINESS DISTRICT FUND

BUSINESS DISTRICT REVENUE

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

NIELSEN 2nd REDEVELOPMENT AGREEMENT

Payment for 75% of Business District revenue from Timothy O'Tooles. Assumes 7 months of revenue with the period ending December 31, 2018.

CEDAR AVENUE STREETScape DESIGN

Design engineering for remaining Cedar Avenue Streetscape project.

PUBLIC WORKS FLEET REPLACEMENT FUND

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
94-00-00-3920	STREETS CONTRIBUTION	44,000	45,250	45,250	50,800
94-00-00-3921	WATER/SEWER CONTRIBUTION	66,000	67,250	67,250	76,200
94-00-00-3893	SURPLUS SALE PROCEEDS	-	-	11,250	-
94-00-30-3810	INTEREST INCOME	-	-	-	-
TOTAL		110,000	112,500	123,750	127,000

EXPENSES					
94-00-00-8087	5 TON DUMP REPLACEMENT	-	-	-	135,000
94-00-00-8035	TRUCK BODY REPAIRS	-	18,000	13,800	10,000
94-00-00-8066	1 TON DUMP REPLACEMENT	-	60,000	-	75,000
94-00-00-8067	PICK-UP REPLACEMENT	-	18,000	-	-
94-00-00-8068	BUCKET TRUCK REPLACEMENT	-	100,000	104,216	-
TOTAL EXPENSES		-	196,000	118,016	220,000

PUBLIC WORKS FLEET REPLACEMENT FUND

REPLACEMENT ITEMS

1-Ton Dump **\$75,000**

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

5-Ton Dump Truck **\$135,000**

Costs to replace the 5-ton dump truck, per replacement schedule.

Truck Body Repairs **\$10,000**

Costs for miscellaneous truck body repairs.

SQUAD CAR REPLACEMENT FUND

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
95-00-00-3923	FUND CONTRIBUTION	67,000	73,200	73,200	68,000
95-00-30-3893	SURPLUS SALE PROCEEDS	-	-	5,278	13,000
95-00-30-3810	INTEREST INCOME	-	-	-	-
TOTAL REVENUE		67,000	73,200	78,478	81,000

EXPENSES					
95-00-00-8023	MARKED SQUAD	-	43,000	43,619	-
95-00-00-8024	UTILITY VEHICLE	50,251	-	-	48,200
TOTAL EXPENSES		50,251	43,000	43,619	48,200

SQUAD CAR REPLACEMENT FUND

REPLACEMENT ITEMS

Utility Vehicle **\$48,200**

Cost to replace squad that was totaled in an accident. Cost includes vehicle (\$28,500), Graphics (\$700), Video Camera (\$5,500) and Equipment (\$13,500).

WATER & SEWER EQUIPMENT REPLACEMENT FUND

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
96-00-00-3923	FUND CONTRIBUTION	173,500	63,000	63,000	64,500
96-00-30-3893	SURPLUS SALE PROCEEDS	-	-	-	-
96-00-30-3810	INTEREST INCOME	-	-	-	-
TOTAL REVENUE		173,500	63,000	63,000	64,500

EXPENSES					
96-00-00-8025	LIFT STATION #1 PUMP REPLACEMENT	-	-	-	-
TOTAL EXPENSES		0	0	0	0

POLICE PENSION FUND

REVENUE

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
20-00-00-3010	REAL ESTATE TAXES	658,857	690,000	690,001	825,854
20-00-00-3011	OTHER VILLAGE CONTRIBUTIONS	43,273	103,589	103,589	-
20-00-00-3030	EMPLOYEE CONTRIBUTIONS	138,216	139,500	140,229	142,601
20-00-00-3810	INTEREST EARNED	6,187	4,500	6,274	6,500
20-00-00-3811	GAIN/LOSS ON SCHWAB ACCTS	257,109	120,000	270,000	270,000
TOTAL REVENUE		1,103,642	1,057,589	1,210,093	1,244,955

POLICE PENSION FUND EXPENSES

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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EXPENSES					
20-00-10-4010	POLICE PENSION	354,326	409,590	352,547	363,290
20-00-60-4810	ADMINISTRATIVE EXPENSES	4,005	4,500	4,000	4,500
20-00-60-4812	BROKERAGE FEES	2,377	8,800	10,600	12,000
20-00-10-4530	TRAINING	4,822	5,500	3,200	6,000
20-00-20-4330	LEGAL FEES	2,338	3,500	5,500	7,500
20-00-20-4310	AUDIT-ACTUARY REPORTS	5,600	6,000	5,650	6,500
TOTAL EXPENSES		373,467	437,890	381,497	399,790

DRUG FORFITURE FUND

ACTUAL 2016/2017	BUDGET 2017/2018	EST. YR. END 2017/2018	BUDGET 2018/2019
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REVENUE					
92-00-00-3890	DRUG SEIZURE	1,206	2,000	2,500	2,000
TOTAL REVENUE		1,206	2,000	2,500	2,000

EXPENSES					
92-00-00-8048	CANINE EXPENSES	195	-	-	-
92-00-00-8027	TASER REPLACEMENT		6,000	5,358	-
TOTAL EXPENSES		195	6,000	5,358	-

NEW EQUIPMENT REQUEST

DRUG FUND

None

DUI FUND

ACTUAL	BUDGET	EST. YR. END	BUDGET
2016/2017	2017/2018	2017/2018	2018/2019

REVENUE					
93-00-00-3890	DUI FINES	5,787	6,000	5,800	6,000
93-00-00-3900	OTHER REVENUE		-	-	-
93-00-00-3810	INTEREST INCOME	54	-	-	-
TOTAL REVENUE		5,841	6,000	5,800	6,000

EXPENSES					
93-00-00-5202	SQUAD CAMERA REPLACE	9,614	10,000	10,758	-
93-00-00-5203	PORTABLE BREATH TESTER (2)	6,875	-	-	-
93-00-93-4500	POLICE VEST REPLACEMENTS (5)	-	-	-	6,500
93-00-00-8027	TASER REPLACEMENTS	-	-	-	8,037
93-00-00-8047	RADAR UNIT (2)	2,578	-	-	-
TOTAL EXPENSES		19,067	10,000	10,758	14,537

NEW EQUIPMENT REQUEST

DUI FUND

Taser Replacement **\$8,037**

Cost to replace remaining tasers.

Police Vest Replacements **\$6,000**

Cost to replace 5 police vests

CELEBRATION OF SUMMER FUND

ACTUAL	BUDGET	EST. YR. END	BUDGET
2016/2017	2017/2018	2017/2018	2018/2019

REVENUE					
80-00-30-3831	DONATIONS/RAFFLE	14,933	22,000	18,787	19,000
TOTAL REVENUE		14,933	22,000	18,787	19,000

EXPENSES					
80-00-00-8030	FIREWORKS	18,000	18,000	18,000	18,000
80-00-60-5190	MISC. EXPENSES	3,811	5,000	4,195	4,000
TOTAL EXPENSES		21,811	23,000	22,195	22,000