

Budget Summary Report

2020/2021 Budget



May 1, 2020

Budget Summary

INTRODUCTION

Please find enclosed the Operating and Capital Budgets for Fiscal Year 2020/2021 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. Downtown TIF District
5. Park Avenue TIF District
6. 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 March 31st budget workshop.

FY 2019/2020 Estimated Year End Performance

Major highlights of the FY 2019/20 estimated year-end performance include:

General Fund

- General Fund revenues are projected to be \$46,705 higher than budget projections.
- General Fund expenses are projected to be (\$59,011) lower than budget projections.
 - Administrative (\$5,480) lower than budgeted
 - Police (\$21,251) lower than budgeted
 - Streets (\$28,778) lower than budgeted
 - B & G (\$3,502) lower than budgeted
- General Fund is projected to operate at a surplus of \$166,175. The FY 2019/20 budget projected a \$60,459 surplus.
- The anticipated fund balance on May 1, 2020 is \$2,318,210. The 2020/21 target balance is \$2,066,907 meaning the General Fund is projected to be \$251,303 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 \$80,253 higher than budgeted due to a slight increase in water/sewer billed pumpage from the 2019/20 budget projections.
- Fund expenses are projected to be \$103,367 lower than budgeted as a result of lower than budget expenses for CLC-JAWA (\$20,586), Electricity (\$45,000), Water/Sewer Maintenance (\$20,000). All other costs were \$17,781 lower than budgeted.
- The fund is projected to operate at a \$122,014 surplus. The FY 2019/20 budget projected a (\$61,606) deficit.
- The anticipated fund balance on May 1, 2020 is \$1,525,349. The 2020/21 target balance is \$795,592, meaning \$729,757 is the estimated amount that can be transferred to the Water/Sewer Capital Fund, once the year-end numbers are finalized by the Village's contract auditors.

Other Operating Funds

- Metra Fund is projected to operate at a \$3,129 surplus; the FY 2019/20 budget projected a \$906 surplus.
- Mansion Fund is projected to operate at a \$66,899 deficit; the FY 2019/20 budget projected a \$24,761 deficit.
- Special Events Fund is projected to operate at a \$6,634 deficit; the FY 2019/20 budget projected a \$3,700 surplus.
- Garbage Fund is projected to operate at a \$17,899 surplus, the FY 2019/20 budget projected a \$5,266 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 \$311,997 over Budget as a result of the Village purchase of properties on Cedar Avenue and the Village's contribution towards the purchase of the old Busy Brains building. All other costs are \$172,211 below the budget.
- Costs in the Water/Sewer Capital Fund are projected to be \$202,644 due to higher than anticipated costs for the Monaville Lift Station project (\$300,576). Costs for the Sanitary Sewer Manhole Repair Project and Well House Chemical Conversion projects (\$47,000) were proposed to be carried over to the next fiscal year.
- Parks Capital Costs are projected to be \$15,647 under budget due the carrying over of the Lehmann Park Repairs (\$8,000) and lower (\$11,428) costs for the Sherwood Park Improvements.

FY 2020/2021 Budget Overview

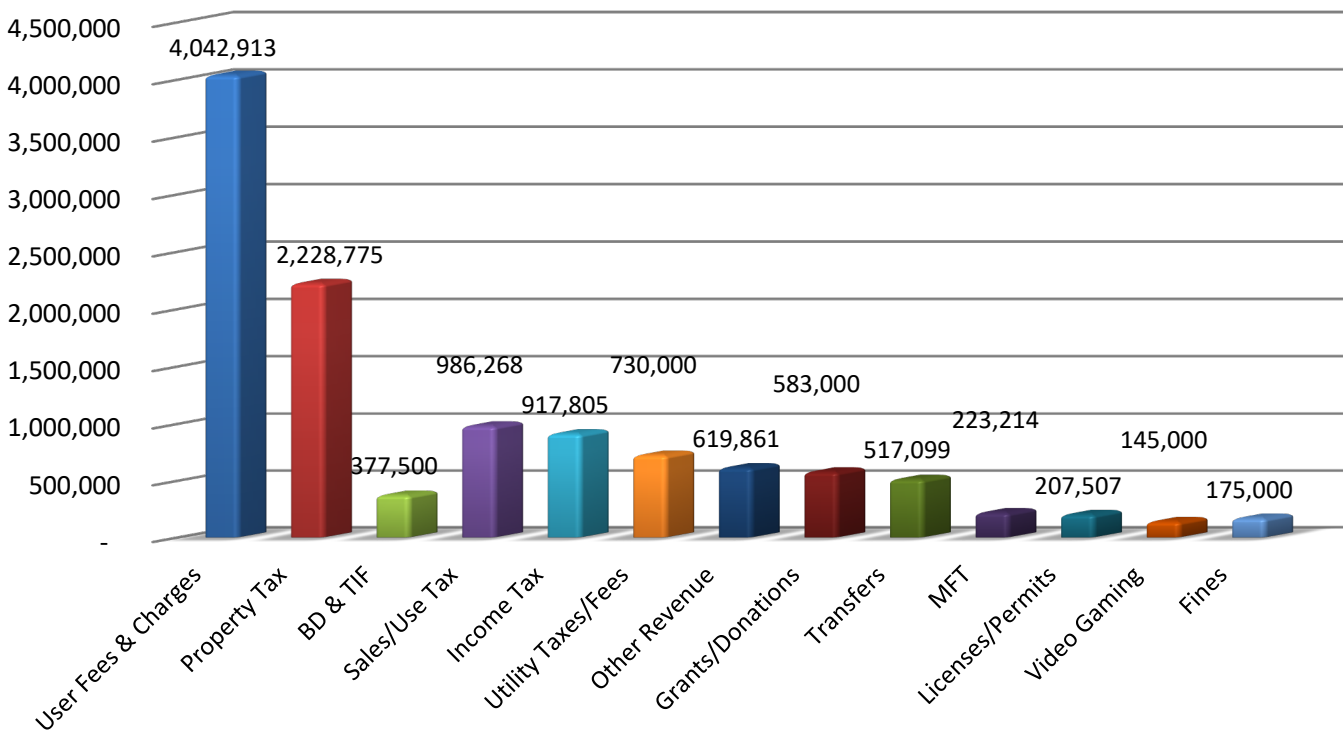
The draft budget includes the following major points:

- General Fund is projected to operate at a surplus of \$140,628
- Water & Sewer Fund is projected to operate at a deficit of \$45,139
- Metra Fund is projected to operate at a deficit of (\$17,399)
- Mansion Fund is projected to operate at a deficit of (\$51,963)
- Special Events Fund is projected to operate at a deficit of (\$9,000)
- The Garbage Fund is projected to operate at a surplus of \$11,488
- Motor Fuel Tax Fund is projected to operate at a deficit of (\$429,551)
- 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

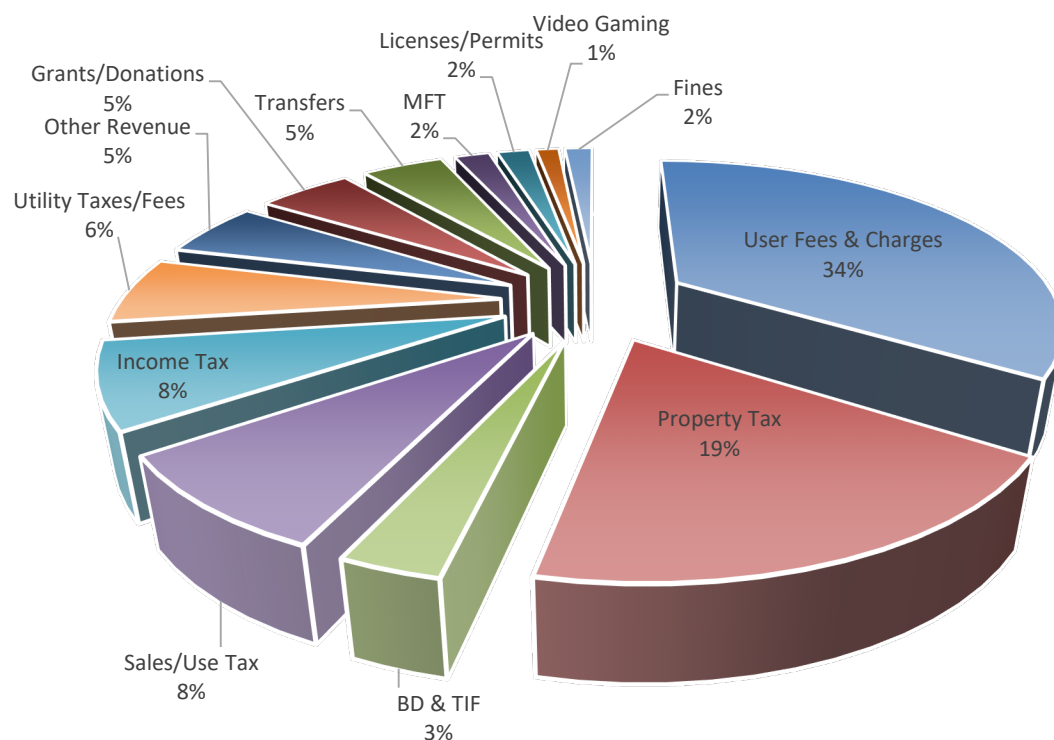
FY 2020/2021 Revenue Trends – All Funds

Three-fourths of the Village's revenue comes from three revenue sources; user fees and charges (34%), property taxes (19%), sales, and income, (16%) All other revenues represent 31% 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.

FY 20/21 Revenue By Type



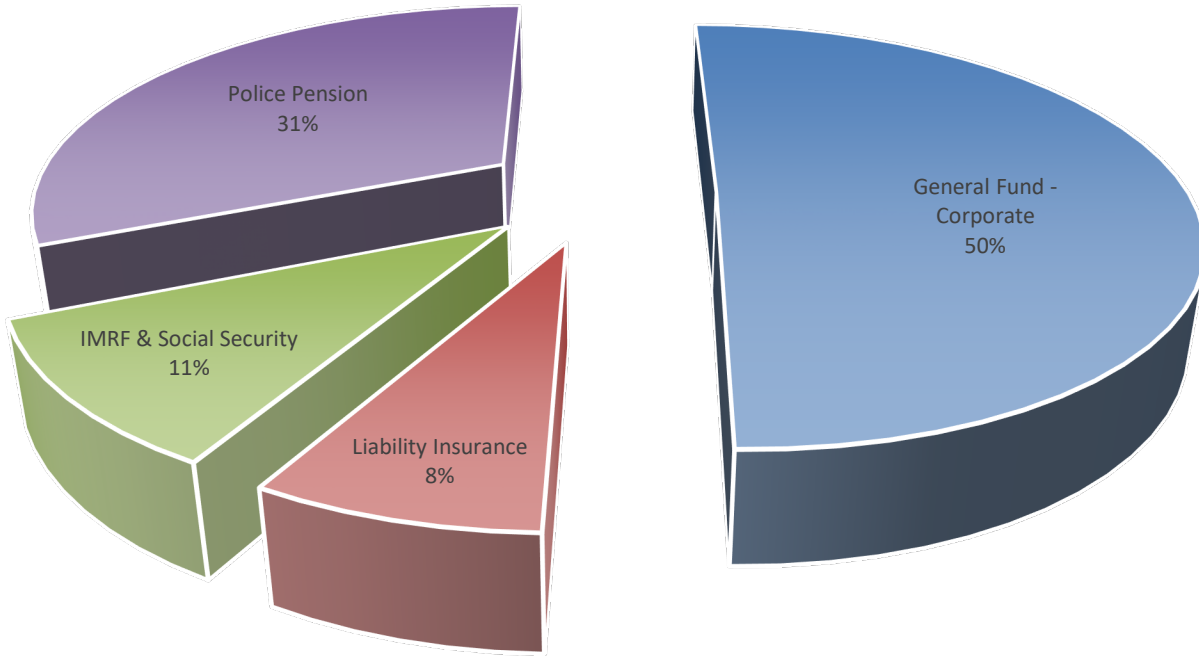
This chart represents the same revenue by type, but in a chart and percentage format.



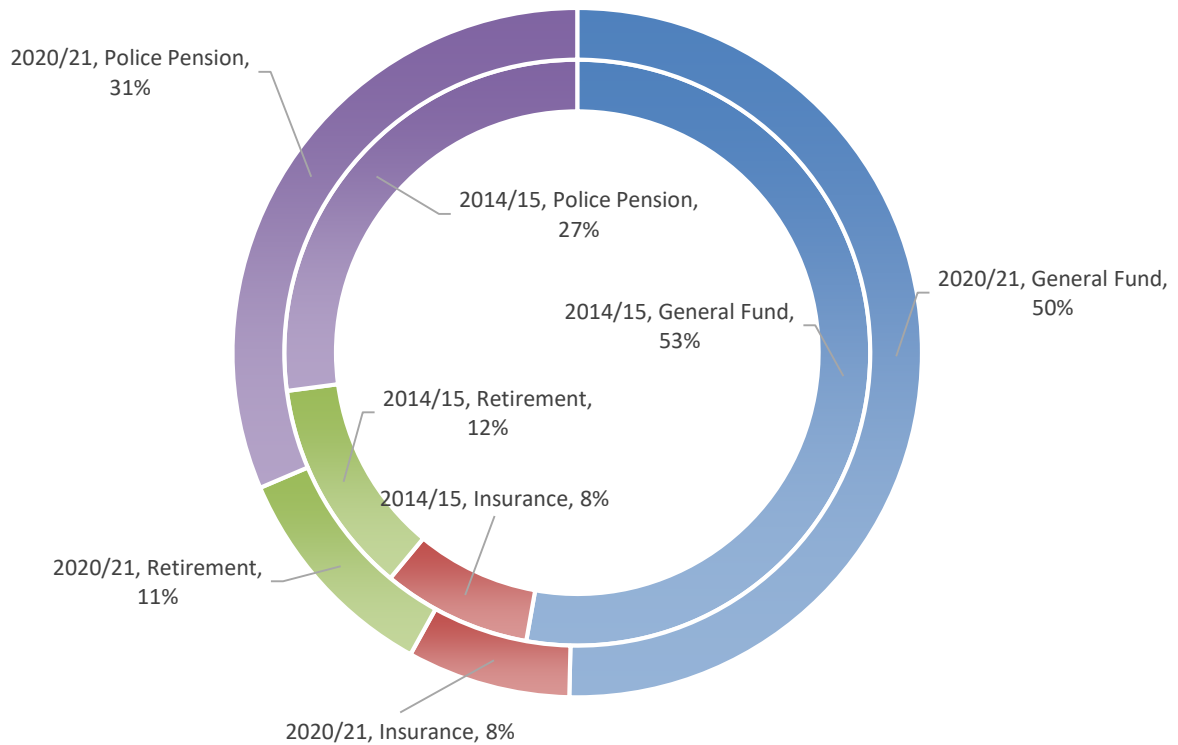
FY 2020/2021 Property Tax Revenue by Distribution:

This chart represents the breakdown of where the Village's property tax revenue is distributed. 50% of property tax revenue is obligated for general corporate purposes, 31% is obligated for police pension purposes and the remaining 19% is obligated towards retirement and insurance purposes.

Property Tax Revenue By Area



Property Taxes by Distribution 2014/15 Actual Versus 2020/21 Budget



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.

2020/21 General Fund revenue is projected to be \$43,482 higher than last year's budget projection as a result of a decrease (\$65,350) in property taxes required for the Police Pension Fund.

2019/20 General Fund revenue is \$34,170 lower than 2014/15 as a result of increased police pension costs since that period (\$109,938).

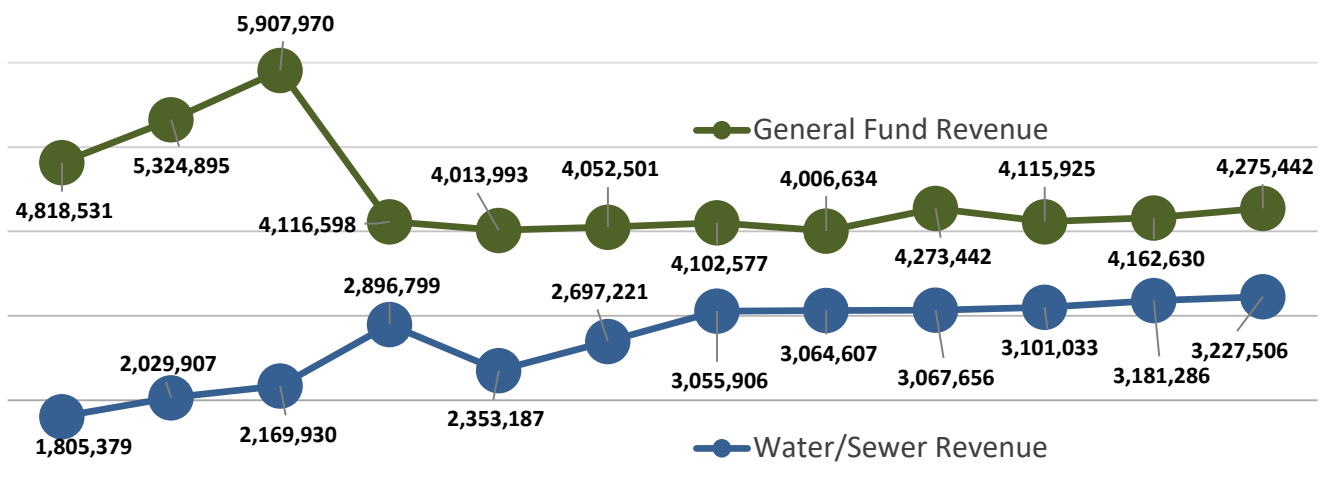
Water/Sewer Revenue Trends

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.

2020/21 revenues are projected to increase \$46,220 over the 2019/20 estimated year-end revenue as a result of the approved 2% rate increase. The 2020/21 Budget does not include revenue or expenses for the Grand Avenue utility project.

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 2% rate increase in the Water/Sewer Fund for FY 2020/21.

Water/Sewer & General Fund Revenue



ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	EYE	BUDGET
2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20	2019/20	2020/21

Total Revenue – Metra and Mansion Funds

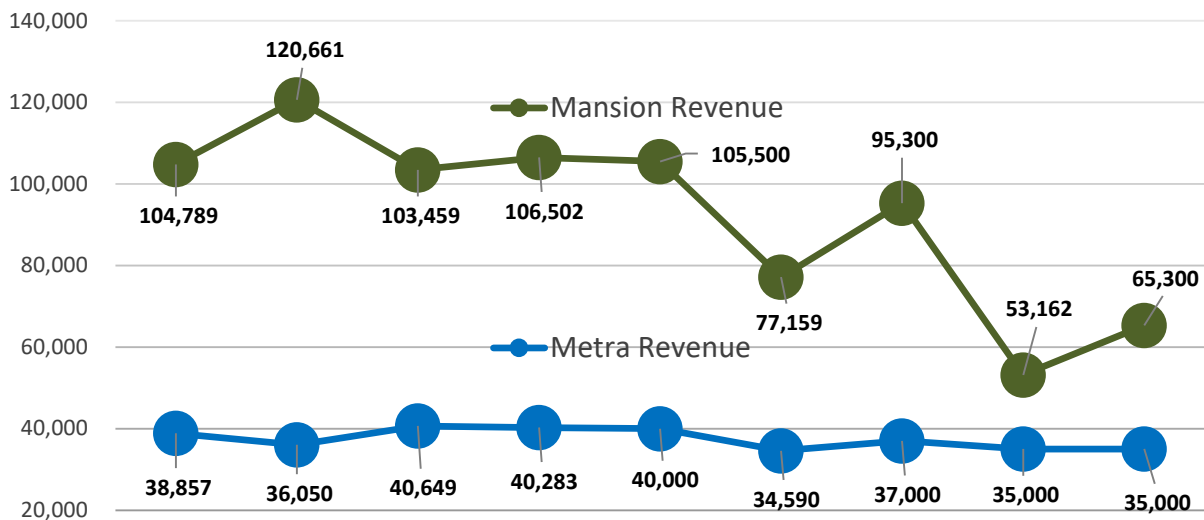
The chart below summarizes revenues in the Metra and Mansion Enterprise Funds. These revenues are primarily user fees based on the number of vehicles parked in the Metra Lot and the amount of fees collected from events at the Lehmann Mansion.

Revenue in the Mansion fund has fluctuated based on the rental revenue received annually, with revenues lower during the past three 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. Metra revenue has begun to slightly decline in the past two years.

The history on these funds dates back to 2014/15 when these funds were created.

Mansion & Metra Revenues

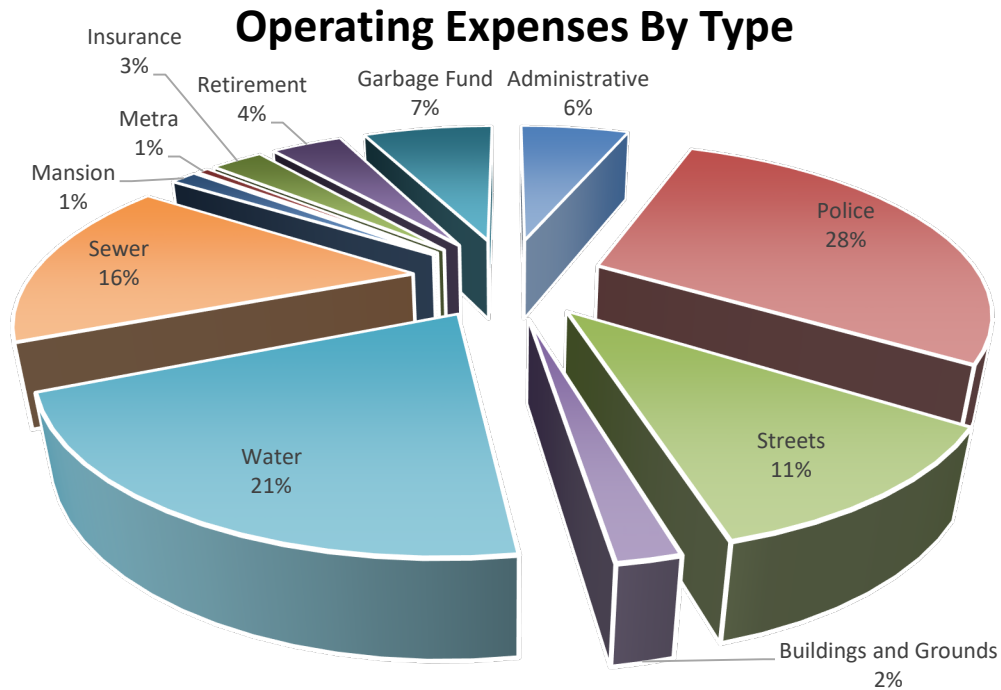


ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	EYE	BUDGET
2014/15	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20	2019/20	2020/21

FY 2020/2021 Expense Trends – All Funds

TOTAL OPERATING SPENDING BY AREA

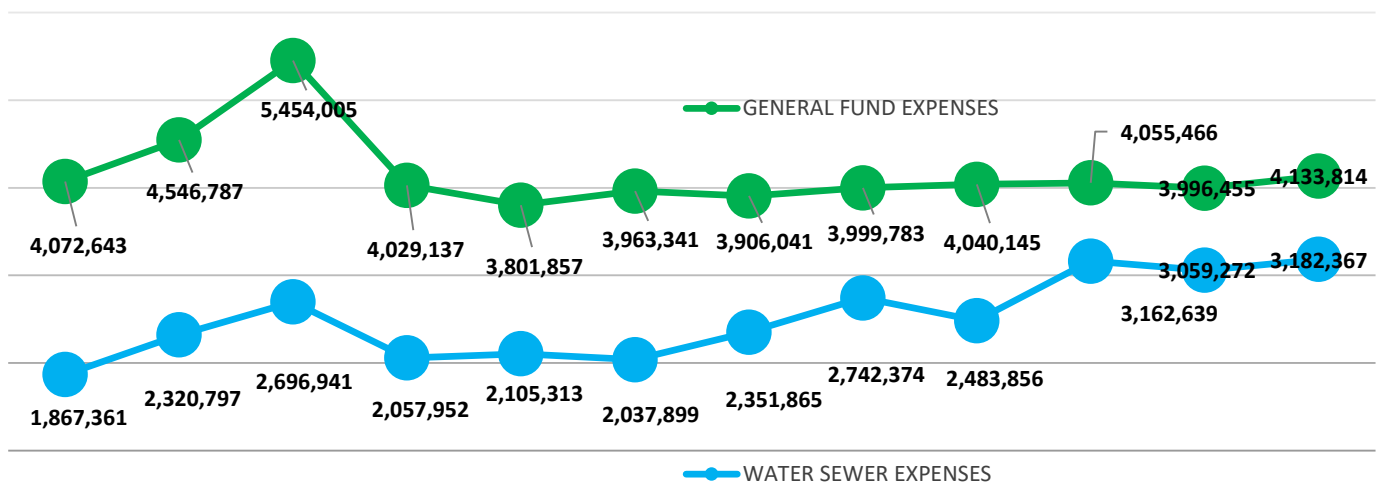
The majority of operating spending is related to Water/Sewer (37%) and Police (28%) areas. Street Maintenance and Administrative represent 18% of operating expenses. All other operating expenses represent 17% of spending. This chart excludes all capital spending.



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 \$104,677 in six years or 2.6 in total%. Due to the increased costs from Lake Michigan water, the Water/Sewer Fund has increased \$1.1 million over the same time period or 55%.

Water/Sewer & General Fund Expenses



ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	EYE	BUDGET
2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2018/19	2019/20	2019/20	2020/21

FY 2019/2020 All Operating Expenses by Type:

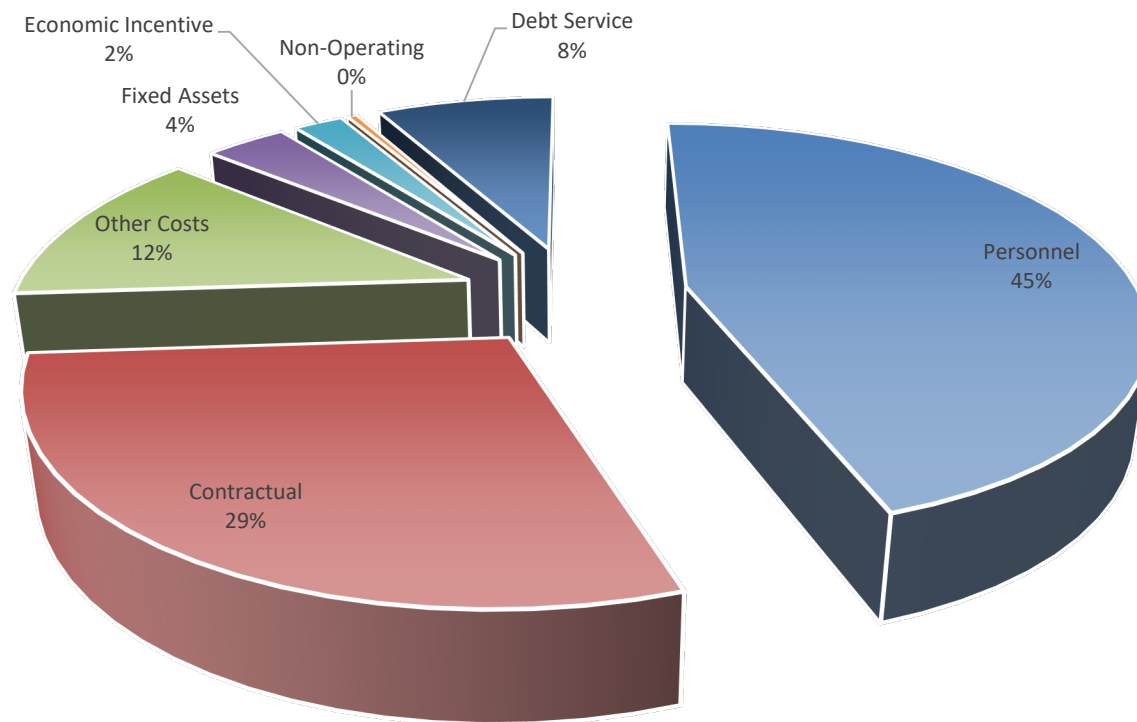
This chart represents spending by type with, personnel costs totaling \$4 million (45%). The largest portion of personnel expenses is police related (53%).

Debt services payments for the three water and sewer debt service payments and the business district debt service totals \$699,442, which represents 9% of total spending.

Contractual costs represent 26% of all expenses. Of the \$2.64 million in contractual costs, 1.82 million or 69% represent the County sewer treatment, CLCJAWA Water Agency and refuse/recycling expenses.

This chart represents FY 2020/21 costs, when excluding one-time capital costs.

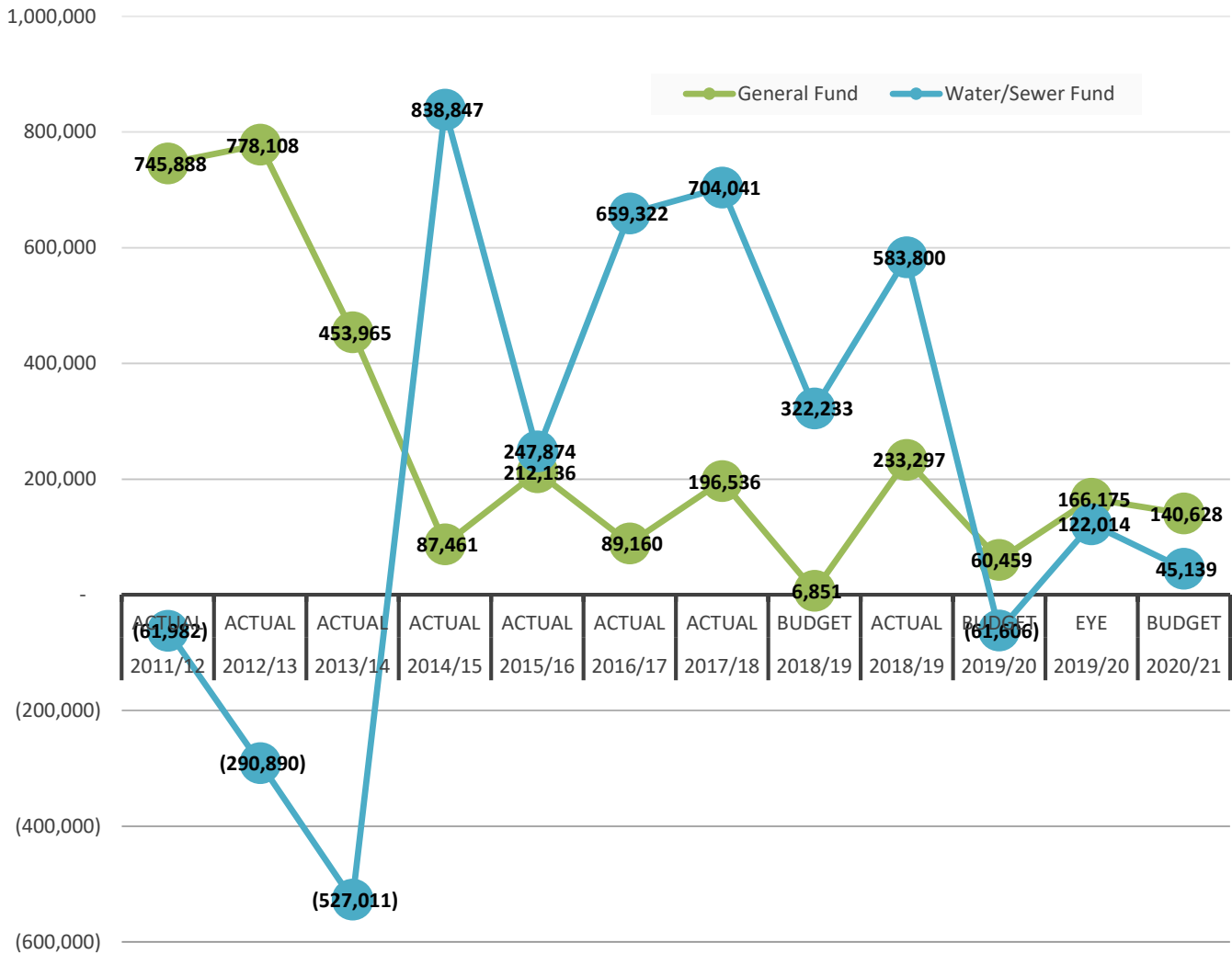
Operating Expenses By Type



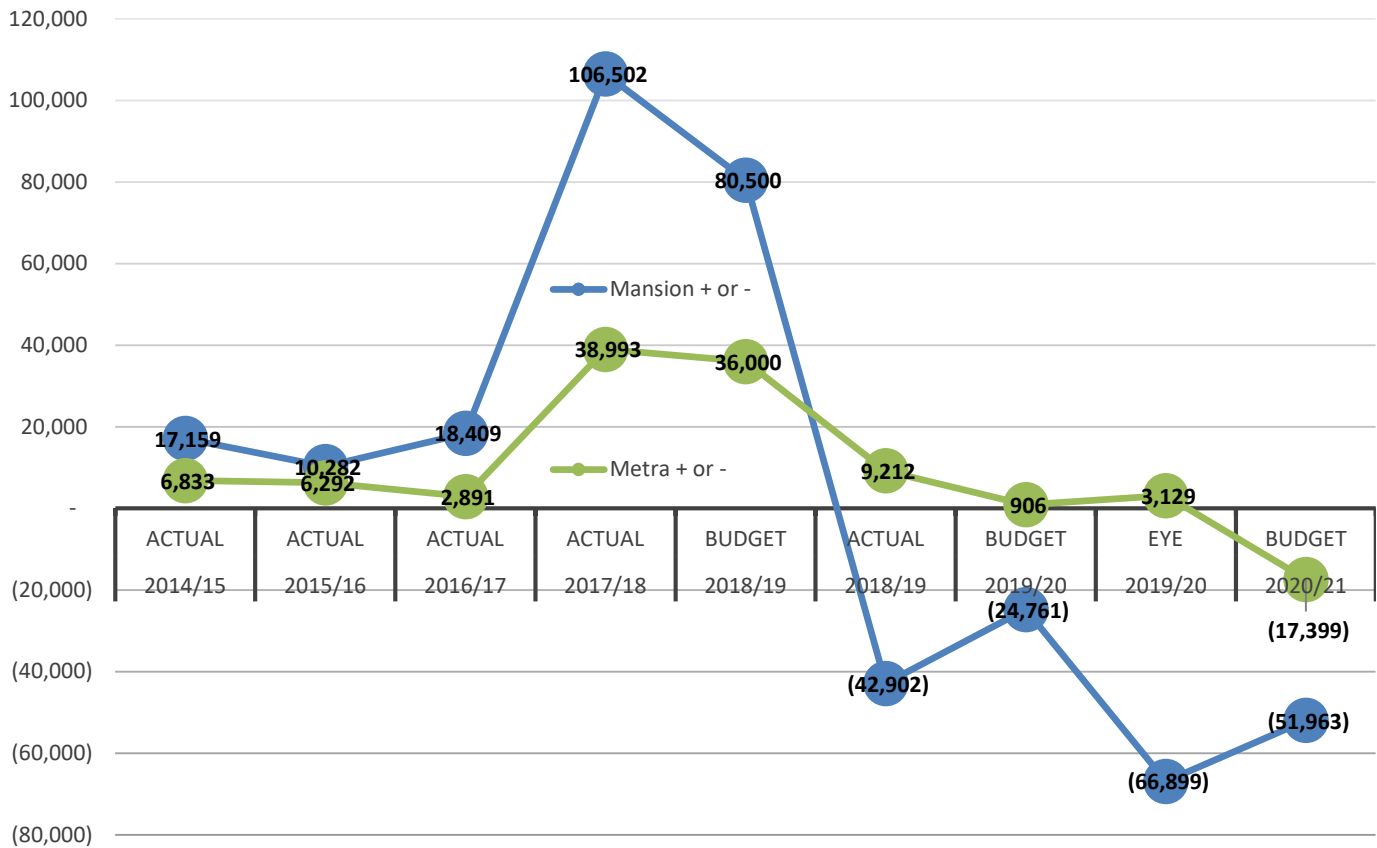
Fund Performance

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.

Water/Sewer Fund & General Fund Performance



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	19/20 Beginning Balance	2019/20 Performance	20/21 Beginning Balance
<i>Operating Funds</i>			
<i>General Fund</i>	\$ 2,152,035	\$ 166,175	\$ 2,318,210
<i>Water & Sewer Fund</i>	\$ 1,403,335	\$ 80,253	\$ 1,483,588
<i>Retirement Fund</i>	\$ 70,725	\$ 8,391	\$ 79,116
<i>Insurance Fund</i>	\$ 48,957	\$ 7	\$ 48,964
<i>Mansion Fund</i>	\$ 4,546	\$ (66,899)	\$ (62,353)
<i>MFT Fund</i>	\$ 476,516	\$ 192,535	\$ 669,051
<i>Metra Fund</i>	\$ 40,561	\$ 3,129	\$ 43,690
<i>Capital Funds</i>			
<i>General Capital Fund</i>	\$ 1,403,281	\$ (407,003)	\$ 996,278
<i>Water & Sewer Capital Fund</i>	\$ 1,845,212	\$ (1,005,360)	\$ 839,852
<i>Squad Car Replacement Fund</i>	\$ 22,641	\$ 8,375	\$ 31,016
<i>Public Works Replacement Fund</i>	\$ 167,863	\$ (65,391)	\$ 102,472
<i>Water & Sewer Replacement Fund</i>	\$ 217,378	\$ 52,889	\$ 270,267
<i>Parks Capital Fund</i>	\$ 358,043	\$ (73,843)	\$ 284,200
<i>Downtown TIF</i>	\$ 197,876	\$ 104,844	\$ 302,720
<i>Business District</i>	\$ 222,645	\$ 53,888	\$ 276,533

FY 2020/2021 Capital Improvements & New Equipment

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

Proposed General Capital Fund includes costs for:

▪ Downtown Sidewalk	\$590,066
▪ Economic Incentive	\$20,000
▪ Building Repairs	\$30,000
▪ Building Software Upfront Fees (carryover)	\$10,000
▪ Repairs and Improvements	\$50,000
▪ Office Furniture	\$12,000
▪ Payroll Software	\$5,000
▪ Skid Steer Plow Box	\$8,000
▪ Comprehensive Plan	\$35,000
▪ Park Avenue TIF	\$30,000
▪ Public Works Paving (50%)	\$55,000
▪ Salt Dome Reserve Study	\$5,000
▪ Copier Replacement	\$15,000

Proposed Water/Sewer Capital fund includes costs for:

▪ Repairs and Improvements	\$75,000
▪ Grand Ave – Utility Relocation Design Eng.	\$180,000
▪ Sanitary Sewer Manhole Repairs (carryover)	\$40,000
▪ Well House Chemical Conversion (carryover)	\$30,000
▪ Public Works Paving (50%)	\$55,000
▪ Water System Hydraulic Study	\$75,000
▪ Well 5 & 11 SCADA Upgrades	\$16,000

Proposed Parks Capital fund includes costs for:

▪ Mansion Tenet Repairs/Clean	\$7,600
▪ Lehmann Park Repairs	\$8,000

Proposed Motor Fuel Tax fund includes costs for:

▪ Construction & Design Engineering	\$40,000
▪ Road Resurfacing	\$612,765

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	\$5,000
Administration	New Computers	\$3,300
Administration	WIFI Enhancements	\$1,000
Administration	Board Room TV	\$1,200
Administration	Village Hall Lettering	\$2,800
Police	New Computers	\$2,500
Streets	Truck Tire Replacements	\$6,000
Streets	Culvert Replacements	\$6,000
Water	De-watering Pump	\$3,500
Water	GIS PC Replacement	\$1,600
Water	Computer Replacement	\$1,100
Water	Ground Protection Mats	\$3,600
PW Replacement	5 Ton Dump	\$145,000
PW Replacement	Truck Body Repairs	\$19,000
PW Replacement	Pick-up Truck	\$20,000
PW Replacement	Utility Tractor	\$20,000
Squad Replacement	Marked Utility	\$100,000
W&S Replacement	Pump Replacements (2)	\$15,000
Drug Forfeiture	Taser Replacement	\$3,000
DUI Fund	Squad Car Camera (2)	\$10,500

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	\$4,275,442
Total Expenses	\$4,134,814
Net Income	\$140,628

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.

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21
	Actual	Actual	Actual	Actual	Actual	Budget	EYE	Budget
Revenue	4,116,598	4,013,993	4,052,501	4,102,577	4,273,442	4,115,925	4,162,630	4,275,442
Expenses	4,029,137	3,801,857	3,963,341	3,963,341	4,040,145	4,055,466	3,996,455	4,134,814
Net Income	87,461	212,136	89,160	196,536	233,397	60,459	166,175	140,628

General Fund Spending by Area

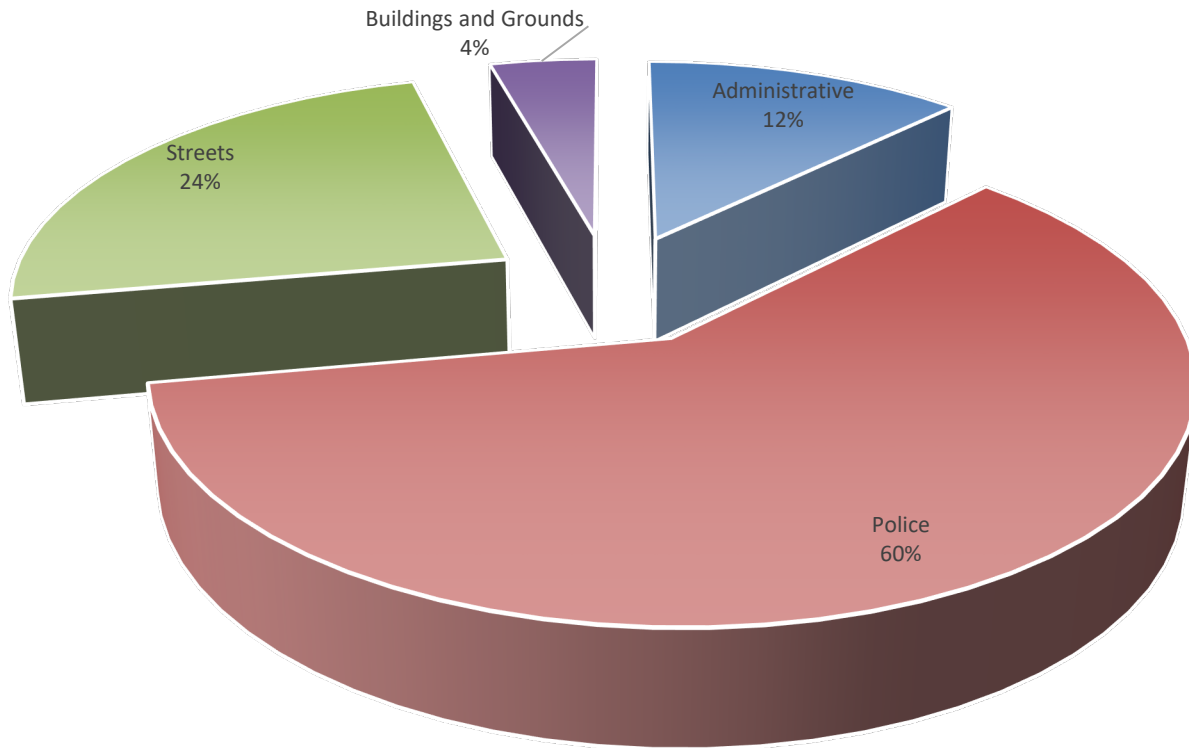
	4/15	5/16	6/17	7/18	8/19	9/20
	al	al	al	al	al	get
Administrative	680,179	551,113	608,827	528,516	496,026	530,075
Police	2,214,650	2,229,217	2,294,400	2,357,404	2,444,056	2,354,045
Streets	872,264	870,853	925,598	866,887	948,189	1,008,800
Buildings and Grounds	262,044	150,674	134,516	153,235	151,874	162,546
TOTAL	4,029,137	3,801,857	3,963,341	3,906,041	4,040,145	4,055,466

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21
	Actual	Actual	Actual	Actual	Actual	Budget	EYE	Budget
Administrative	680,179	551,113	608,827	528,516	496,026	530,075	524,595	510,104
Police	2,214,650	2,229,217	2,294,400	2,357,404	2,444,056	2,354,045	2,332,794	2,471,970
Streets	872,264	870,853	925,598	866,887	948,189	1,008,800	980,022	981,500
Buildings and Grounds	262,044	150,674	134,516	153,235	151,874	162,546	159,044	171,240
TOTAL	4,029,137	3,801,857	3,963,341	3,906,041	4,040,145	4,055,466	3,996,455	4,134,814

GENERAL FUND SPENDING BY AREA

The majority of General Fund spending (60%) 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 Expenses By Type



GENERAL FUND SPENDING VERSUS LAST YEAR

Proposed 2019/20 General Fund spending is \$79,348 higher than budgeted in 2019/20. A few major expense changes occurred in the proposed budget. These changes include:

Projected Increases over 2019/20 Budget

- Administration Part-Time \$30,550
- Health Insurance \$23,996
- Part-Time Police Officers \$56,000
- Street Light Electricity \$25,000
- Streets Overtime \$9,000
- Building Inspectors \$5,300
- Financial Management Agreement \$12,640

Projected decreases versus 2019/20 Budget

- Administration Salary (\$65,807)
- Legal Fees (\$10,000)
- De-Icing Material (\$84,000)

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	\$3,227,506
Total Expenses	\$3,182,367
Net Income	\$45,139

Water & Sewer Operating Fund Totals by Year

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2019/20	2020/21
REVENUE	Actual	Actual	Actual	Actual	Actual	Budget	EYE	Budget
Revenue	2,896,799	2,353,187	2,697,221	3,055,906	3,067,656	3,101,033	3,181,286	3,227,506
Expenses	2,057,952	2,105,313	2,037,899	2,351,865	2,483,856	3,162,639	3,059,272	3,182,367
Net Income	838,847	247,874	659,322	704,041	583,800	(61,606)	122,014	45,139

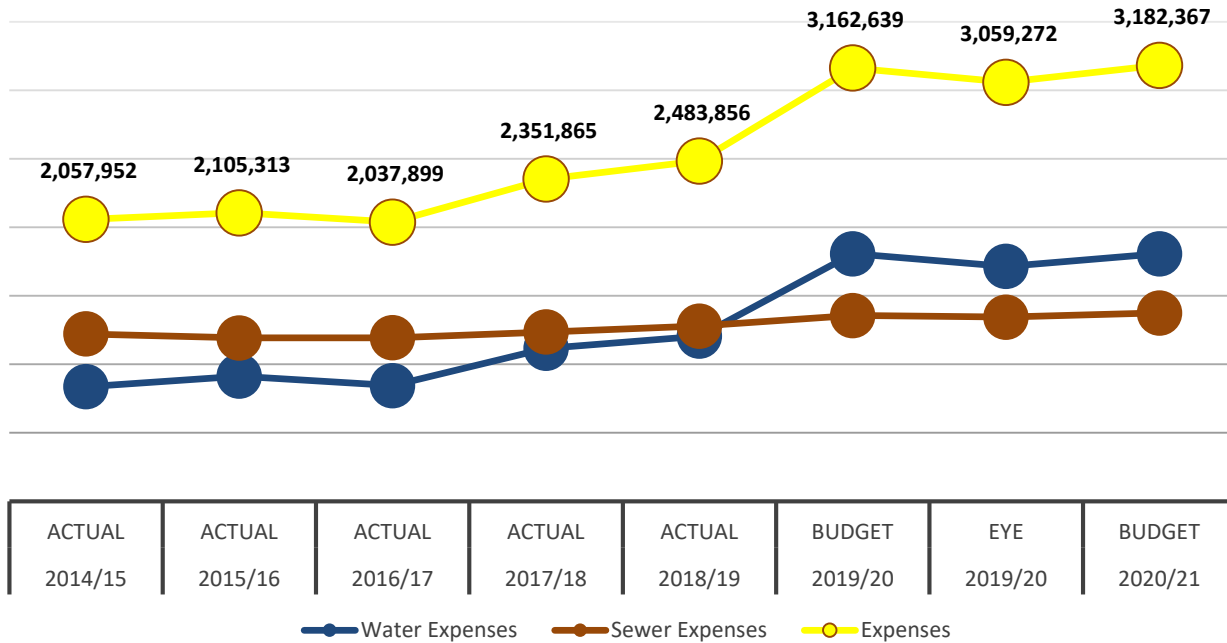
Water/Sewer revenues are projected to increase \$126,473 over the 2019/20 Budget projection or 4%, with the approved 2% rate increase. The remaining revenue increase is the result in a projected increase in billed water/sewer usage.

Expenses will rise \$19,728 or .062% in FY 2020/21 due to small increases in a number of lines items. These small increases were also offset by declines in other line items.

WATER/SEWER FUND SPENDING VERSUS LAST YEAR

Proposed 2020/21 Water/Sewer budget is \$19,728 higher than budgeted in 2019/20 and \$123,095 higher than the 2019/20 estimated year end. The 2019/20 estimated year is (\$103,367) lower than the 2019/20 budget projection.

Water/Sewer Fund Expenses



Major changes include:

Projected Increases over 2019/20 Budget

- CLCJAWA-Connection Fees \$142,100
- Overtime \$10,000
- Health Insurance \$18,000
- Fleet Replacement Contr. \$9,000

Projected decreases from the 2019/20 Budget

- CLCJAWA (\$148,986)
- Salaries (\$14,026)
- Electricity (\$35,000)

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	\$35,000
Total Expenses	\$52,399
Net Income	(\$17,399)

Mansion Fund

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

Budget Summary

Total Revenues	\$65,300
Total Expenses	\$117,263
Net Income	(\$51,963)

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	\$11,000
Total Expenses	\$20,000
Net Income	(\$9,000)

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	\$620,107
Total Expenses	\$608,619
Net Income	\$11,488

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	\$223,214
Total Expenses	\$652,765
Net Income	(\$429,551)

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	\$330,539
Total Expenses	\$330,539
Net Income	\$0

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	\$238,596
Total Expenses	\$238,596
Net Income	\$0

Capital Funds

The FY 2020/21 Draft budget contains five capital funds, the General Capital Fund, Water/Sewer Capital Fund, Parks Capital Fund, TIF Districts 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	\$741,858
Total Expenses	\$856,066
Net Income	(\$114,208)

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	\$300
Total Expenses	\$471,000
Net Income	(\$470,700)

Parks Capital Fund

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

Budget Summary

Total Revenues	\$0
Total Expenses	\$15,600
Net Income	(\$15,600)

Downtown Tax Increment Financing District

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

Budget Summary

Total Revenues	\$200,500
Total Expenses	\$42,550
Net Income	\$157,950

Park Avenue Tax Increment Financing District

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

Budget Summary

Total Revenues	\$500
Total Expenses	\$21,050
Net Income	\$20,550

Business District #1

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

Total Revenues	\$176,500
Total Expenses	\$145,472
Net Income	\$31,028

Fixed Asset Funds

The FY 20/21 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	\$76,000
Total Expenses	\$100,000
Net Income	(\$24,000)

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	\$160,000
Total Expenses	\$204,000
Net Income	(\$44,000)

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	\$68,000
Total Expenses	\$15,000
Net Income	\$53,000

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.



Budget

Fiscal Year

2020/21

May 1, 2020

**VILLAGE OF LAKE VILLA
FISCAL YEAR 2020/21 BUDGET SUMMARY**

GENERAL FUND	FY 2020/21 REVENUE	FY 2020/21 EXPENSE	FY 2020/21 PERFORMANCE	FY 2019/20 PERFORMANCE
General Fund Revenue	4,275,442			4,162,630
Administrative		510,104		524,595
Police		2,471,970		2,332,794
Streets		981,500		980,022
Buildings & Grounds		171,240		159,044
TOTAL	4,275,442	4,134,814	140,628	166,175
WATER/SEWER FUND	FY 2020/21 REVENUE	FY 2020/21 EXPENSE	FY 2020/21 PERFORMANCE	FY 2019/20 PERFORMANCE
Water & Sewer Revenue	3,227,506			3,181,286
Water		1,807,224		1,714,559
Sewer		1,375,144	45,139	1,344,713
TOTAL	3,227,506	3,182,367	45,139	122,014
ENTERPRISE FUNDS	FY 2020/21 REVENUE	FY 2020/21 EXPENSE	FY 2020/21 PERFORMANCE	FY 2019/20 PERFORMANCE
Metra Fund	35,000	52,399	(17,399)	3,129
Mansion Fund	65,300	117,263	(51,963)	(62,901)
Special Events Fund	11,000	20,000	(9,000)	(6,634)
Garbage Fund	620,107	608,619	11,488	-
SPECIAL FUNDS	FY 2020/21 REVENUE	FY 2020/21 EXPENSE	FY 2020/21 PERFORMANCE	FY 2019/20 PERFORMANCE
Motor Fuel Tax Fund	223,214	652,765	(429,551)	192,535
Retirement Fund	330,539	330,539	-	8,391
Insurance Fund	238,596	238,596	-	7
CAPITAL FUNDS	FY 2020/21 REVENUE	FY 2020/21 EXPENSE	FY 2020/21 PERFORMANCE	FY 2019/20 PERFORMANCE
General Capital Fund	741,858	865,066	(123,208)	(407,003)
Water/Sewer Capital Fund	300	471,000	(470,700)	(1,005,360)
Parks Capital Fund	-	15,600	(15,600)	(73,843)
Downtown TIF Fund	200,500	42,550	157,950	104,844
Downtown Business District	176,500	145,472	31,028	53,888
FIXED ASSET FUNDS	FY 2020/21 REVENUE	FY 2020/21 EXPENSE	FY 2020/21 PERFORMANCE	FY 2019/20 PERFORMANCE
Squad Car Replacement Fund	76,000	100,000	(24,000)	8,375
Public Works Fleet Replacement Fund	160,000	204,000	(44,000)	(65,391)
Water/Sewer Equipment Replacement Fund	68,000	15,000	53,000	52,889
NON OPERATING FUNDS	FY 2020/21 REVENUE	FY 2020/21 EXPENSE	FY 2020/21 PERFORMANCE	FY 2019/20 PERFORMANCE
Police Pension	1,164,138	588,878	575,260	777,184
Drug Forfeiture	2,000	3,000	(1,000)	(1,000)
DUI	6,000	10,500	(4,500)	6,000
Celebration of Summer	19,000	23,000	(4,000)	(4,102)

**VILLAGE OF LAKE VILLA
FISCAL YEAR 2020/21 BUDGET SUMMARY**

OPERATING FUNDS

GENERAL FUND			
FY 19/20 BEGINNING BALANCE	2,152,035	FY 20/21 BEGINNING BALANCE	2,318,210
FY 19/20 PROJECTED REVENUE	4,162,630	FY 20/21 PROJECTED REVENUE	4,275,442
FY 19/20 PROJECTED EXPENSES	3,996,455	FY 20/21 PROJECTED EXPENSES	4,134,814
MAY 1, 2020 PROJECTED BALANCE	2,318,210	MAY 1, 2021 PROJECTED BALANCE	2,458,838
WATER/SEWER FUND			
FY 19/20 BEGINNING BALANCE	1,403,335	FY 20/21 BEGINNING BALANCE	1,525,349
FY 19/20 PROJECTED REVENUE	3,181,286	FY 20/21 PROJECTED REVENUE	3,227,506
FY 19/20 PROJECTED EXPENSES	3,059,272	FY 20/21 PROJECTED EXPENSES	3,182,367
MAY 1, 2020 PROJECTED BALANCE	1,525,349	MAY 1, 2021 PROJECTED BALANCE	1,570,488
METRA FUND			
FY 19/20 BEGINNING BALANCE	40,561	FY 20/21 BEGINNING BALANCE	43,690
FY 19/20 PROJECTED REVENUE	35,000	FY 20/21 PROJECTED REVENUE	35,000
FY 19/20 PROJECTED EXPENSES	31,871	FY 20/21 PROJECTED EXPENSES	52,399
MAY 1, 2020 PROJECTED BALANCE	43,690	MAY 1, 2021 PROJECTED BALANCE	26,291
MANSSION FUND			
FY 19/20 BEGINNING BALANCE	4,546	FY 20/21 BEGINNING BALANCE	(58,355)
FY 19/20 PROJECTED REVENUE	53,162	FY 20/21 PROJECTED REVENUE	65,300
FY 19/20 PROJECTED EXPENSES	116,063	FY 20/21 PROJECTED EXPENSES	117,263
MAY 1, 2020 PROJECTED BALANCE	(58,355)	MAY 1, 2021 PROJECTED BALANCE	(110,318)
SPECIAL EVENTS FUND			
FY 19/20 BEGINNING BALANCE	10,848	FY 20/21 BEGINNING BALANCE	10,848
FY 19/20 PROJECTED REVENUE	17,482	FY 20/21 PROJECTED REVENUE	11,000
FY 19/20 PROJECTED EXPENSES	17,482	FY 20/21 PROJECTED EXPENSES	20,000
MAY 1, 2020 PROJECTED BALANCE	10,848	MAY 1, 2021 PROJECTED BALANCE	1,848
GARBAGE FUND			
FY 19/20 BEGINNING BALANCE	10,218	FY 20/21 BEGINNING BALANCE	28,117
FY 19/20 PROJECTED REVENUE	613,208	FY 20/21 PROJECTED REVENUE	620,107
FY 19/20 PROJECTED EXPENSES	595,309	FY 20/21 PROJECTED EXPENSES	608,619
MAY 1, 2020 PROJECTED BALANCE	28,117	MAY 1, 2021 PROJECTED BALANCE	39,605
MOTOR FUEL TAX FUND			
FY 19/20 BEGINNING BALANCE	476,516	FY 20/21 BEGINNING BALANCE	669,051
FY 19/20 PROJECTED REVENUE	227,147	FY 20/21 PROJECTED REVENUE	223,214
FY 19/20 PROJECTED EXPENSES	34,612	FY 20/21 PROJECTED EXPENSES	652,765
MAY 1, 2020 PROJECTED BALANCE	669,051	MAY 1, 2021 PROJECTED BALANCE	239,500

RETIREMENT FUND			
FY 19/20 BEGINNING BALANCE	70,725	FY 20/21 BEGINNING BALANCE	79,116
FY 19/20 PROJECTED REVENUE	328,805	FY 20/21 PROJECTED REVENUE	330,539
FY 19/20 PROJECTED EXPENSES	320,414	FY 20/21 PROJECTED EXPENSES	330,539
MAY 1, 2020 PROJECTED BALANCE	79,116	MAY 1, 2021 PROJECTED BALANCE	79,116

INSURANCE FUND			
FY 19/20 BEGINNING BALANCE	48,957	FY 20/21 BEGINNING BALANCE	48,964
FY 19/20 PROJECTED REVENUE	234,246	FY 20/21 PROJECTED REVENUE	238,596
FY 19/20 PROJECTED EXPENSES	234,239	FY 20/21 PROJECTED EXPENSES	238,596
MAY 1, 2020 PROJECTED BALANCE	48,964	MAY 1, 2021 PROJECTED BALANCE	48,964

CAPITAL FUNDS

GENERAL CAPITAL FUND			
FY 19/20 BEGINNING BALANCE	1,403,281	FY 20/21 BEGINNING BALANCE	996,278
FY 19/20 PROJECTED REVENUE	647,143	FY 20/21 PROJECTED REVENUE	741,858
FY 19/20 PROJECTED EXPENSES	1,054,146	FY 20/21 PROJECTED EXPENSES	865,066
MAY 1, 2020 PROJECTED BALANCE	996,278	MAY 1, 2021 PROJECTED BALANCE	873,070

WATER/SEWER CAPITAL FUND			
FY 19/20 BEGINNING BALANCE	2,118,225	FY 20/21 BEGINNING BALANCE	1,112,865
FY 19/20 PROJECTED REVENUE	27,560	FY 20/21 PROJECTED REVENUE	300
FY 19/20 PROJECTED EXPENSES	1,032,920	FY 20/21 PROJECTED EXPENSES	471,000
MAY 1, 2020 PROJECTED BALANCE	1,112,865	MAY 1, 2021 PROJECTED BALANCE	642,165

PARKS CAPITAL FUND			
FY 19/20 BEGINNING BALANCE	238,728	FY 20/21 BEGINNING BALANCE	164,885
FY 19/20 PROJECTED REVENUE	500	FY 20/21 PROJECTED REVENUE	-
FY 19/20 PROJECTED EXPENSES	74,343	FY 20/21 PROJECTED EXPENSES	15,600
MAY 1, 2020 PROJECTED BALANCE	164,885	MAY 1, 2021 PROJECTED BALANCE	149,285

DOWNTOWN TIF FUND			
FY 19/20 BEGINNING BALANCE	197,876	FY 20/21 BEGINNING BALANCE	302,720
FY 19/20 PROJECTED REVENUE	160,125	FY 20/21 PROJECTED REVENUE	200,500
FY 19/20 PROJECTED EXPENSES	55,281	FY 20/21 PROJECTED EXPENSES	42,550
MAY 1, 2020 PROJECTED BALANCE	302,720	MAY 1, 2021 PROJECTED BALANCE	460,670

DOWNTOWN BUSINESS DISTRICT			
FY 19/20 BEGINNING BALANCE	222,645	FY 20/21 BEGINNING BALANCE	276,533
FY 19/20 PROJECTED REVENUE	175,500	FY 20/21 PROJECTED REVENUE	176,500
FY 19/20 PROJECTED EXPENSES	121,612	FY 20/21 PROJECTED EXPENSES	145,472
MAY 1, 2020 PROJECTED BALANCE	276,533	MAY 1, 2021 PROJECTED BALANCE	307,561

FIXED ASSET FUNDS**SQUAD CAR REPLACEMENT FUND**

FY 19/20 BEGINNING BALANCE	90,980	FY 20/21 BEGINNING BALANCE	99,355
FY 19/20 PROJECTED REVENUE	86,615	FY 20/21 PROJECTED REVENUE	76,000
FY 19/20 PROJECTED EXPENSES	78,240	FY 20/21 PROJECTED EXPENSES	100,000
MAY 1, 2020 PROJECTED BALANCE	99,355	MAY 1, 2021 PROJECTED BALANCE	75,355

PUBLIC WORKS FLEET REPLACEMENT FUND

FY 19/20 BEGINNING BALANCE	102,229	FY 20/21 BEGINNING BALANCE	36,838
FY 19/20 PROJECTED REVENUE	156,138	FY 20/21 PROJECTED REVENUE	160,000
FY 19/20 PROJECTED EXPENSES	221,529	FY 20/21 PROJECTED EXPENSES	204,000
MAY 1, 2020 PROJECTED BALANCE	36,838	MAY 1, 2021 PROJECTED BALANCE	(7,162)

WATER/SEWER EQUIPMENT REPLACEMENT

FY 19/20 BEGINNING BALANCE	333,328	FY 20/21 BEGINNING BALANCE	386,217
FY 19/20 PROJECTED REVENUE	66,000	FY 20/21 PROJECTED REVENUE	68,000
FY 19/20 PROJECTED EXPENSES	13,111	FY 20/21 PROJECTED EXPENSES	15,000
MAY 1, 2020 PROJECTED BALANCE	386,217	MAY 1, 2021 PROJECTED BALANCE	439,217

NON-OPERATING FUNDS**DRUG FORFEITURE**

FY 19/20 BEGINNING BALANCE	17,529	FY 20/21 BEGINNING BALANCE	16,529
FY 19/20 PROJECTED REVENUE	2,000	FY 20/21 PROJECTED REVENUE	2,000
FY 19/20 PROJECTED EXPENSES	3,000	FY 20/21 PROJECTED EXPENSES	3,000
MAY 1, 2020 PROJECTED BALANCE	16,529	MAY 1, 2021 PROJECTED BALANCE	15,529

DUI FUND

FY 19/20 BEGINNING BALANCE	16,619	FY 20/21 BEGINNING BALANCE	22,619
FY 19/20 PROJECTED REVENUE	6,000	FY 20/21 PROJECTED REVENUE	6,000
FY 19/20 PROJECTED EXPENSES	-	FY 20/21 PROJECTED EXPENSES	10,500
MAY 1, 2020 PROJECTED BALANCE	22,619	MAY 1, 2021 PROJECTED BALANCE	18,119

CELEBRATION OF SUMMER

FY 19/20 BEGINNING BALANCE	7,834	FY 20/21 BEGINNING BALANCE	3,732
FY 19/20 PROJECTED REVENUE	19,000	FY 20/21 PROJECTED REVENUE	19,000
FY 19/20 PROJECTED EXPENSES	23,102	FY 20/21 PROJECTED EXPENSES	23,000
MAY 1, 2020 PROJECTED BALANCE	3,732	MAY 1, 2021 PROJECTED BALANCE	(268)

GENERAL FUND REVENUE

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
TAXES					
01-00-10-3010	REAL ESTATE TAXES	988,991	1,084,961	1,052,947	1,128,443
01-00-10-3020	ROAD & BRIDGE TAX	23,376	25,000	42,150	25,000
01-00-10-3030	SALES TAX (S-95%)	669,060	641,250	641,250	665,000
01-00-10-3040	STATE INCOME TAX (S-95%)	848,655	836,623	836,623	871,915
01-00-10-3070	USE TAX (S-95%)	213,827	263,236	263,236	271,954
01-00-10-3050	REPLACEMENT TAX	13,381	13,000	13,500	13,000
01-00-10-3140	TELECOMMUNICATIONS TAX	185,307	190,000	153,578	150,000
01-00-10-3150	UTILITY TAX-GAS	115,697	110,000	120,000	115,000
01-00-10-3151	UTILITY TAX-ELECTRIC	302,488	300,000	320,000	310,000
TOTAL TAXES		3,360,780	3,464,070	3,443,284	3,550,312
LICENSES & PERMITS					
01-00-20-3110	LIQUOR LICENSE	18,800	19,000	18,000	18,000
01-00-20-3150	AMUSMENT LICENSE	900	1,700	900	900
01-00-20-3160	VENDING LICENSE	1,275	1,775	1,775	1,775
01-00-20-3170	BUSINESS REGISTRATION FEES	4,825	4,900	5,325	5,325
01-00-20-3210	BUILDING PERMITS	164,314	65,000	65,000	65,000
01-00-20-3211	WATERSHED PERMIT	50	200	200	50
01-00-20-3213	SITE DEVELOPMENT PERMITS	2,841	1,000	3,194	1,000
01-00-20-3214	LANDSCAPE INSPECTION FEE	100	500	200	500
01-00-20-3120	VEHICLE LICENSES	96,157	95,000	98,472	95,000
TOTAL LICENSES & PERMITS		289,262	189,075	193,066	187,550
OTHER REVENUE					
01-00-30-3130	CABLE FRANCHISE	150,459	155,000	160,000	155,000
01-00-30-3212	COMPUTER FUND	3,254	1,200	1,200	-
01-00-30-3350	GRANTS-STATE	-	-	-	-
01-00-30-3360	GRANTS-FEDERAL	1,787	-	-	-
01-00-30-3480	ZONING HEARING FEES	-	800	1,600	800
01-00-30-3610	POLICE REPORTS	1,435	500	1,700	500
01-00-30-3710	COURT FINES	121,024	100,000	133,500	120,000
01-00-30-3720	PARKING & ORDINANCE FINES	74,737	60,000	53,000	55,000
01-00-30-3730	SEX OFFENDER REGISTRATION FEE	10	280	280	280
01-00-30-3810	INTEREST INCOME	93,359	60,000	75,000	60,000
01-00-30-3880	SCHOOL RESOURCE OFFICERS	64,768	65,000	65,000	121,000
01-00-30-3890	OTHER REVENUE	112,568	20,000	35,000	25,000
TOTAL OTHER REVENUE		623,400	462,780	526,280	537,580
TOTAL REVENUE		4,273,442	4,115,925	4,162,630	4,275,442

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	\$ 497,443
Police	\$ 481,000
<u>Street & Bridge</u>	<u>\$ 140,000</u>
	\$1,128,443

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. 2020/21 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, \$107.25 per person (IML December estimate) revenue is anticipated for 19/20 and \$105.00 for FY 20/21. 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 \$32.75 per person in FY 19/20 and \$32.75 in FY 20/21.

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.

GENERAL FUND REVENUES

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.

GENERAL FUND REVENUES

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 20/21 assumes:

<u>Class</u>	<u>Fee</u>	<u>#</u>	
Class A	\$1,000	12 (Full)	\$ 12,000
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
			<u>\$ 18,000</u>

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 213 registrations @ \$25 per applicant per Village Code.

BUILDING PERMITS 01-00-20-3210

Assumes \$65,000 in miscellaneous permits that includes 2 new residential homes in FY 20/21 @ \$4,000 per new home permit.

WATERSHED PERMITS 01-00-20-3211

\$25 fee per Village Code for watershed inspections. Assumes 2 in FY 20/21.

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 10 in FY 20/21.

GENERAL FUND REVENUES

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 01-00-30-3720

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, and \$56,000 from CCD #117 for School Resource Officer.

OTHER REVENUE 01-00-30-3890

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

ADMINISTRATION

	ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
PERSONNEL EXPENSES				
01-10-10-4011 SALARY (Payroll Spread)	268,155	265,204	290,115	199,397
01-10-10-4015 PART-TIME	22,678	25,250	16,500	55,800
01-10-10-4014 OVERTIME (Payroll Spread)	-	500	-	500
01-10-10-4017 SICK TIME COMPENSATION (Payroll Spread)	2,059	3,000	2,110	2,500
01-10-10-4020 SALARY-VILLAGE CLERK	3,500	3,500	3,500	3,500
01-10-10-4021 SALARY-MAYOR & TRUSTEES	20,615	25,000	21,225	25,000
01-10-10-4022 SALARY-ZONING & PLANNING	240	1,520	915	1,320
01-10-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	47,854	41,104	48,701	48,500
01-10-10-4530 TRAINING/TRAVEL/MEMBERSHIPS	8,928	13,900	8,000	13,900
TOTAL PERSONNEL EXPENSES	374,029	378,978	391,066	350,417
CONTRACTOR EXPENSES				
01-10-20-4310 AUDIT (S-62.5%)	12,231	15,375	16,392	15,375
01-10-20-4811 COMPUTER-SUPPORT/SOFTWARE (S-50%)	22,571	20,438	19,000	20,438
01-10-20-4311 FINANCIAL MANAGEMENT CONTRACT (S-50%)		20,000	18,300	32,640
01-10-20-4330 LEGAL FEES	60,244	55,000	40,000	45,000
01-10-20-4391 CODIFICATION	2,200	4,000	4,192	4,000
01-10-20-4380 RETAIL RECRUITMENT/PLANNING	-	5,000	2,175	5,000
01-10-20-4813 EQUIPMENT MAINTENANCE	3,106	2,984	2,984	2,984
TOTAL CONTRACTOR EXPENSES	100,352	122,797	103,043	125,437
OTHER EXPENSES				
01-10-60-4810 OFFICE SUPPLIES (S-35%)	5,271	8,400	7,000	7,350
01-10-60-4812 CREDIT CARD FEES (S-10%)	833	700	891	900
01-10-60-4430 PUBLISHING	1,550	2,000	2,000	2,000
01-10-60-4442 NEWSLETTER	1,095	1,200	1,095	1,200
01-10-60-4440 PRINTING	1,730	1,500	1,000	1,500
01-10-60-4441 PUBLIC RELATIONS	60	-	-	-
01-10-60-5190 MISCELLANEOUS EXPENSES	8,157	8,000	12,000	8,000
01-10-60-5201 NEW EQUIPMENT	2,948	6,500	6,500	13,300
TOTAL OTHER EXPENSES	21,645	28,300	30,486	34,250
TOTAL EXPENSES	496,026	530,075	524,595	510,104

**ADMINISTRATION
(GENERAL FUND)**

PERSONNEL EXPENSES

SALARY 01-10-10-4011

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

PART-TIME 01-10-10-4015

Assumes 4 positions @ 900 hours per year for each position.

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 other meetings. Assumes 24 board meetings plus other meetings as 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
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 health insurance with renewal occurring in January annually.

**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 \$800/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	\$ 3,300
Computer Equipment	\$ 5,000
WiFi Enhancement	\$ 1,000
Board Room TV	\$ 1,200
<u>Village Hall Lettering</u>	<u>\$ 2,800</u>
	\$13,300

POLICE

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
PERSONNEL EXPENSES					
01-20-10-4010	SALARY-FULL-TIME OFFICERS	1,483,676	1,414,484	1,418,813	1,461,578
01-20-10-4011	SALARY-POLICE CLERICAL	67,690	68,100	67,121	68,100
01-20-10-4015	PART-TIME POLICE CLERICAL	14,411	12,000	12,000	12,000
01-20-10-4012	PART-TIME OFFICERS	152,203	110,000	110,000	166,000
01-20-10-4023	SUPERVISOR BONUS PROGRAM	10,000	10,000	10,000	10,000
01-20-10-4013	MECHANIC	19,574	20,000	19,094	19,667
01-20-10-4014	OVERTIME, COURT & RANGE	37,181	55,000	50,000	55,000
01-20-10-4016	OIC PAY	2,132	5,000	5,000	5,000
01-20-10-4021	SICK PAY BUY BACK	4,293	10,000	1,548	5,000
01-20-10-4018	HOLIDAY PAY	31,798	30,000	32,374	33,000
01-20-10-4019	FTO PAY	251	1,000	-	1,000
01-20-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	267,012	258,400	244,147	270,000
01-20-50-4022	POLICE COMMISSIONER HEARINGS	855	600	710	600
01-20-50-5191	POLICE COMMISSION EXPENSES	2,243	-	-	-
01-20-10-4170	UNIFORM ALLOWANCE	29,260	14,650	14,650	14,650
01-20-10-4171	VEST REPLACEMENTS	600	2,200	1,815	2,200
01-20-10-4530	TRAINING/TRAVEL	17,450	11,500	12,500	11,500
01-20-10-4531	MEMBERSHIPS		5,500	6,000	5,500
01-20-10-4560	RANGE-SHOOT & SUPPLIES	12,557	11,100	11,100	11,100
01-20-10-4570	PHYSICALS/TESTING	-	1,500	-	1,500
TOTAL PERSONNEL EXPENSES		2,153,186	2,041,034	2,016,872	2,153,395
CONTRACTOR EXPENSES					
01-20-30-4230	MAINTENANCE-VEHICLES (S-30%)	5,069	7,500	6,477	10,500
01-20-20-4330	LEGAL FEES - PROSECUTION	26,561	30,000	31,000	30,000
01-20-20-4393	POLICE POLICIES	6,175	6,447	6,423	6,615
01-20-20-4460	DISPATCHING	81,053	81,052	81,052	81,052
01-20-50-4330	POLICE COMMISSION TESTING	-	-	-	-
01-20-20-4710	RADIO NETWORK FEES	10,608	10,608	10,608	10,608
01-20-20-4813	EQUIPMENT MAINTENANCE	5,915	6,150	6,658	6,150
01-20-20-4331	ADMINISTRATIVE ADJUDICATION	2,100	2,100	2,100	2,100
01-20-20-4332	CRIME LAB	14,654	14,654	14,888	15,000
01-20-20-4333	STOLEN PROPERTY DATABASE		2,100	2,192	2,200
01-20-20-4811	COMPUTER-SUPPORT/SOFTWARE	78	-	-	-
TOTAL CONTRACTOR EXPENSES		152,213	160,611	161,398	164,225
OTHER EXPENSES					
01-20-30-4820	AUTOMOTIVE FUEL/OIL (S-40%)	30,663	30,000	32,359	32,000
01-20-30-4930	SUPPLIES-VEHICLE (S-30%)	12,958	18,000	17,626	18,000
01-20-60-4810	OFFICE SUPPLIES (S-35%)	5,862	8,400	7,000	7,350
01-20-60-4440	PRINTING/PUBLIC RELATION	5,690	6,500	6,500	6,500
01-20-60-4940	EVIDENCE PROCESSING SUPPLIES	7,791	2,500	5,000	4,000
01-20-60-5190	MISCELLANEOUS	6,891	8,000	8,000	8,000
01-20-60-5205	FLEET REPLACEMENT CONTRIBUTION	68,000	74,000	74,000	76,000
01-20-60-5201	NEW EQUIPMENT	803	5,000	4,039	2,500
TOTAL OTHER EXPENSES		138,658	152,400	154,524	154,350
TOTAL EXPENSES		2,444,056	2,354,045	2,332,794	2,471,970

**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.

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 @ \$28 per hour. Assumes 5,350 part-time hours which includes 1,350 hours in additional hours for SRO Program. Includes \$16,000 for part-time community service officer @ \$18 per hour.

SUPERVISOR BONUS PROGRAM

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

VEST REPLACEMENT

Cost to replace 4 police vests.

TRAINING/TRAVEL 01-20-10-4530 \$11,500

Travel, training, fire arms, cyber, supervisor and tuition reimbursement.

MEMBERSHIPS 01-20-10-4531 \$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 \$10,608 (\$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 3 new computers.

STREETS

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
PERSONNEL EXPENSES					
01-41-10-4013	SALARY (Payroll Spread)	299,510	308,000	284,434	315,000
01-41-10-4012	PART-TIME WAGES (S-50%)	29,403	27,500	38,161	30,000
01-41-10-4014	OVERTIME (Payroll Spread)	24,055	16,000	26,000	25,000
01-41-10-4017	SICK TIME COMPENSATION (Payroll Spread)	951	2,000	1,340	2,000
01-41-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	63,790	75,000	67,875	80,000
01-41-10-4170	UNIFORM ALLOWANCE (S-50%)	2,696	3,000	3,000	3,000
01-41-10-4530	TRAVEL/TRAINING/MEMBERSHIP	2,195	2,000	2,000	2,000
01-41-10-4570	TESTING/PHYSICALS	-	2,000	-	2,000
TOTAL PERSONNEL EXPENSES		422,600	435,500	422,810	459,000
CONTRACTOR EXPENSES					
01-41-30-4230	MAINTENANCE VEHICLE (S-50%)	14,038	12,500	10,795	17,500
01-41-20-4320	ENGINEERING	8,326	9,000	16,000	9,000
01-41-40-4240	MAINTENANCE-STREETS	85,596	95,000	85,000	90,000
01-41-20-4242	STREET SWEEPING	5,035	5,000	5,006	5,000
01-41-20-4214	VACANT LOT MOWING	-	2,000	500	2,000
01-41-40-4271	MAINTENANCE-SIDEWALKS	20,970	20,000	17,027	20,000
TOTAL CONTRACTOR EXPENSES		133,965	143,500	134,328	143,500
OTHER EXPENSES					
01-41-30-4820	AUTOMOTIVE FUEL/OIL (S-30%)	22,563	22,500	24,270	24,000
01-41-30-4930	SUPPLIES-VEHICLE (S-50%)	22,104	30,000	29,377	30,000
01-41-40-4241	STORM SEWERS	39,288	40,000	43,783	40,000
01-41-40-4260	SALT	105,249	126,000	93,557	42,000
01-41-40-4270	SIGNS & LIGHTS	4,993	10,000	5,000	10,000
01-41-40-4660	STREET LIGHT ELECTRICITY	135,097	120,000	150,000	145,000
01-41-40-4940	SUPPLIES	11,531	12,000	12,000	12,000
01-41-60-5205	FLEET REPLACEMENT CONTRIBUTION	50,800	58,000	58,000	64,000
01-41-60-5201	NEW EQUIPMENT	-	11,300	6,897	12,000
TOTAL OTHER EXPENSES		391,624	429,800	422,884	379,000
TOTAL EXPENSES		948,189	1,008,800	980,022	981,500

**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)**

CONTRACTOR 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

FY 19/20 1,440 @ \$64.97 per ton. FY 20/21 assumes 600 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.

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 01-41-60-5201

Culvert replacement in Amber Fields & Ishnala Country Estates.	\$6,000
Tire Replacement	\$6,000

BUILDING & GROUNDS

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
CONTRACTOR EXPENSES					
01-46-20-4392	BUILDING INSPECTORS	48,914	55,000	55,000	60,300
01-46-20-4213	MOWING	23,929	21,000	21,866	21,000
01-46-40-4210	MAINTENANCE-BUILDING	7,177	7,000	7,000	7,000
01-46-40-4211	MAINTENANCE-PARKS	15,705	12,000	12,400	12,000
01-46-20-4215	POND TREATMENTS	7,830	9,000	6,338	12,000
01-46-60-4360	CLEANING SERVICE	6,960	8,546	8,540	8,540
TOTAL CONTRACTOR EXPENSES		110,515	112,546	111,144	120,840
OTHER EXPENSES					
01-46-40-4910	SUPPLIES-BUILDING	10,848	11,000	11,000	11,000
01-46-40-4920	BUILDING SOFTWARE FEES	-	2,000	2,400	2,400
01-46-40-4911	SUPPLIES-PARKS	12,573	20,000	17,000	20,000
01-46-60-4420	TELEPHONE/INTERNET (S-75%)	16,138	17,000	17,500	17,000
01-46-60-5201	NEW EQUIPMENT	1,801	-	-	-
TOTAL OTHER EXPENSES		41,359	50,000	47,900	50,400
TOTAL EXPENSES		151,874	162,546	159,044	171,240

**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

7 licenses at \$320 annually, plus 2 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

WATER SEWER REVENUE

	ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
USER FEES & CHARGES				
60-00-40-3510 WATER CUSTOMER SALES	1,729,183	1,717,074	1,825,716	1,838,656
60-00-40-3610 SEWER CUSTOMER SALES	1,130,158	1,231,459	1,189,740	1,241,350
60-00-40-3620 PENALTIES	50,499	40,000	42,000	40,000
TOTAL OTHER REVENUE	2,909,841	2,988,533	3,057,456	3,120,006
OTHER REVENUE				
60-00-50-3611 COUNTY SURCHARGE FEE	58,015	55,000	57,600	55,000
60-00-50-3600 METER SALES	1,922	1,000	1,830	1,000
60-00-30-3581 WATER INSPECTION FEES	400	500	500	500
60-00-30-3591 SEWER INSPECTION FEES	1,000	500	1,300	500
60-00-30-3800 MISCELLANEOUS REVENUE	22,849	10,000	17,000	10,000
60-00-30-3810 INTEREST EARNED	72,805	45,000	45,000	40,000
60-00-30-3890 NSF CHARGES	825	500	600	500
TOTAL OTHER REVENUE	157,815	112,500	123,830	107,500
TOTAL REVENUE	3,067,656	3,101,033	3,181,286	3,227,506

**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 188,362 billed gallons. Accounts for minimum bill practice. Per approved rate schedule in FY 20/21 assuming 186,358 billed gallons.

SEWER CUSTOMER SALES 60-00-40-3610

162,000 billed gallons due to summer sewer discount and Lake's Region Sanitary District. 22,363 in reduced sewer gallons (\$2.85 sewer charges) in FY 20/21. \$7.04 per 1,000 gallons in FY 19/20 (\$2.85 reduced sewer) and per approved rate schedule in FY 20/21.

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 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
PERSONNEL EXPENSES					
60-42-10-4013	SALARY (Payroll Spread)	222,737	227,013	220,815	220,000
60-42-10-4015	PART-TIME WATER (S-25%)	14,587	12,625	16,090	15,000
60-42-10-4014	OVERTIME (Payroll Spread)	10,384	7,500	12,000	12,500
60-42-10-4017	SICK TIME COMPENSATION (Payroll Spread)	862	1,500	1,044	1,500
60-42-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	43,831	48,000	47,141	57,000
60-42-10-4130	IMRF	22,263	20,005	20,005	21,100
60-42-10-4140	SOCIAL SECURITY	17,725	19,474	19,474	20,100
60-42-10-4170	UNIFORM ALLOWANCE	1,323	1,500	1,500	1,500
60-42-10-4530	TRAINING/TRAVEL/MEMBERSHIP	1,091	1,500	1,500	1,500
TOTAL PERSONNEL EXPENSES		334,803	339,117	339,569	350,200
CONTRACTOR EXPENSES					
60-42-30-4230	MAINTENANCE-VEHICLES (S-10%)	2,553	2,500	2,159	3,500
60-42-20-4231	EQUIPMENT MAINTENANCE (S-50%)	1,112	1,500	1,112	1,500
60-42-20-4310	AUDIT (S-15%)	2,822	3,690	3,469	3,690
60-42-60-4440	PRINTING/BILLING (S-50%)	3,951	4,600	4,250	4,600
60-42-60-4811	COMPUTER-SERVICE & MAINT (S-25%)	7,678	10,219	9,500	10,219
60-42-20-4311	FINANCIAL MANAGEMENT CONTRACT (S-25%)		10,000	9,150	16,320
60-42-40-4250	MAINTENANCE-WATER SYSTEM	25,447	35,000	25,000	35,000
60-42-20-4320	ENGINEERING WATER	10,914	10,000	6,000	10,000
60-42-20-4330	LEGAL FEES	1,177	2,000	2,000	2,000
60-42-20-4351	CLC-JAWA	55,392	603,170	582,584	454,184
	CLC-JAWA CONNECTION FEES				142,100
	METER CALIBRATION/VERIFICATION	-	-	-	4,000
60-42-20-4213	MOWING	3,640	4,200	6,465	4,200
TOTAL CONTRACTOR EXPENSES		114,684	686,879	651,689	691,313
OTHER EXPENSES					
60-42-40-4870	METERS - PARTS & REPAIRS (S-50%)	2,085	5,000	3,750	5,000
60-42-30-4820	AUTOMOTIVE FUEL/OIL (S-15%)	11,371	11,250	12,150	12,000
60-42-30-4930	SUPPLIES-VEHICLE (S-10%)	3,919	6,000	5,900	6,000
60-42-60-4810	OFFICE SUPPLIES (S-15%)	1,882	3,600	3,000	3,150
60-42-60-4680	LIABILITY INSURANCE (S-11%)	25,211	25,986	25,986	26,246
60-42-60-4812	CREDIT CARD FEES (S-45%)	3,751	3,150	4,050	4,050
60-42-40-4950	SUPPLIES-WATER	22,995	35,000	25,000	30,000
60-42-40-4610	NATURAL GAS - WATER	2,871	2,500	3,000	3,000
60-42-40-4660	ELECTRICITY	99,903	85,000	40,000	55,000
60-42-60-4420	TELEPHONE	3,365	4,000	4,000	4,000
60-42-40-4960	JULIE LOCATES	2,283	2,300	2,283	2,283
60-42-60-5019	DEBT SERVICE - 2015	246,024	248,325	248,450	253,950
60-42-60-5019	DEBT SERVICE - 2016	259,899	269,232	269,232	269,232
60-42-60-5205	FLEET REPLACEMENT CONTRIBUTION	38,100	43,500	43,500	48,000
60-42-60-5206	EQUIPMENT REPLACEMENT CONTRIBUTION	32,250	33,000	33,000	34,000
60-42-60-5201	NEW EQUIPMENT	-	3,200	-	9,800
TOTAL OTHER EXPENSES		755,908	781,043	723,301	765,711
TOTAL EXPENSES		1,205,395	1,807,039	1,714,559	1,807,224

**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	\$ 6,000
On call pay	\$16,000
Other overtime	\$31,000

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).

**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 205,860 billed gallons in FY 19/20 for CLCJAWA. \$2.23 per 1,000 gallons in FY 20/21, per CLCJAWA rate schedule at 203,670 gallons billed.

CLCJAWA CONNECTION FEES

Set cost per agreement with CLCJAWA for connection fees as established in Ordinance No. 2019-07-01.

METER CALIBRATION/VERIFICATION

Contractor costs to calibrate and verify meter readings on Water Facilities Building meter.

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

De-Watering Pump	\$3,500
GIS Computer Replacement	\$1,600
Computer Replacements	\$1,100
<u>Ground Protection Mats</u>	<u>\$3,600</u>
	\$9,800

SEWER

	ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
PERSONNEL EXPENSES				
60-43-10-4013 SALARY (Payroll Spread)	222,747	227,013	220,815	220,000
60-43-10-4015 PART-TIME SEWER (S-50%)	14,588	12,625	16,090	15,000
60-43-10-4014 OVERTIME (Payroll Spread)	10,385	7,500	12,000	12,500
60-43-10-4017 SICK TIME COMPENSATION (Payroll Spread)	862	1,500	1,044	1,500
60-43-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	43,831	48,000	47,141	57,000
60-43-10-4130 IMRF	22,264	20,005	20,005	21,100
60-43-10-4140 SOCIAL SECURITY	17,726	19,474	19,474	20,100
60-43-10-4170 UNIFORM ALLOWANCE	1,323	1,500	1,500	1,500
60-43-10-4530 TRAINING/TRAVEL/MEMBERSHIP	302	1,500	1,500	1,500
TOTAL PERSONNEL EXPENSES	334,027	339,117	339,569	350,200
CONTRACTOR EXPENSES				
60-43-30-4230 MAINTENANCE-VEHICLES (S-10%)	2,553	2,500	2,159	3,500
60-43-20-4231 EQUIPMENT MAINTENANCE (S-50%)	1,114	1,500	1,112	1,500
60-43-20-4310 AUDIT (S-15%)	2,822	3,690	3,469	3,690
60-43-60-4440 PRINTING/BILLING (S-50%)	3,951	4,600	4,250	4,600
60-43-60-4811 COMPUTER-SERVICE & MAINT (S-25%)	9,393	10,219	9,500	10,219
60-43-20-4311 FINANCIAL MANAGEMENT CONTRACT (S-25%)	-	10,000	9,150	16,320
60-43-40-4250 MAINTENANCE-SEWER SYSTEM	3,033	30,000	20,000	25,000
60-43-20-4320 ENGINEERING SEWER	715	4,000	2,500	3,000
60-43-20-4330 LEGAL FEES	1,177	2,000	2,000	2,000
60-43-40-4350 COUNTY SEWER	586,159	620,000	620,000	623,181
60-43-40-4351 COUNTY SURCHARGE	50,055	55,000	57,600	55,000
60-43-20-4213 MOWING	8,960	8,400	8,980	8,400
TOTAL CONTRACTOR EXPENSES	669,931	751,909	740,720	756,410
OTHER EXPENSES				
60-43-40-4870 METERS/PARTS & REPAIRS (S-50%)	2,085	5,000	3,750	5,000
60-43-30-4820 AUTOMOTIVE FUEL/OIL (S-15%)	11,371	11,250	12,150	12,000
60-43-30-4930 SUPPLIES-VEHICLE (S-10%)	3,925	6,000	5,900	6,000
60-43-60-4810 OFFICE SUPPLIES (S-15%)	1,769	3,600	3,000	3,150
60-43-60-4680 LIABILITY INSURANCE (S-11%)	25,211	25,986	25,986	26,246
60-43-60-4812 CREDIT CARD FEES (S-45%)	3,751	3,150	4,050	4,050
60-43-40-4950 SUPPLIES-SEWER	16,147	15,000	20,000	17,500
60-43-40-4610 NATURAL GAS - SEWER	6,019	5,500	6,500	6,000
60-43-40-4660 ELECTRICITY	61,625	40,000	35,000	35,000
60-43-60-4420 TELEPHONE	2,147	4,000	3,000	3,000
60-43-60-5010 DEBT SERVICES PAYMENT	68,588	68,588	68,588	68,588
60-43-60-5205 FLEET REPLACEMENT CONTRIBUTION	38,100	43,500	43,500	48,000
60-43-60-5206 EQUIPMENT REPLACEMENT CONTRIBUTION	32,250	33,000	33,000	34,000
60-43-60-5201 NEW EQUIPMENT	1,514	-	-	-
TOTAL OTHER EXPENSES	274,503	264,574	264,424	268,534
TOTAL EXPENSES	1,278,461	1,355,600	1,344,713	1,375,144

**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	\$ 6,000
On call pay	\$16,000
Other overtime	\$31,000

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. \$3.76 (New rate in 1/2020) per 1,000 gallons of metered usage for commercial & residential until January. Assumes 3% increase to \$3.87 in January, 2021. Assumes 22,603 billed gallons for Cedar Ridge (1 & 2), Prairie Trail being in the Lake's Region Sanitary District. Assumes 163,995 for all other sewer billed usage FY 20/21.

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

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.

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.

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 2020/21. 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

METRA FUND

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE					
02-00-00-3840	METRA PARKING FEES	34,590	37,000	35,000	35,000
TOTAL REVENUE		34,590	37,000	35,000	35,000

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
PERSONNEL EXPENSES					
02-00-10-4013	SALARY (Payroll Spread)	11,100	12,247	10,775	15,500
02-00-10-4014	OVERTIME (Payroll Spread)	905	700	1,000	1,000
02-00-10-4017	SICK TIME COMPENSATION (Payroll Spread)	101	200	118	200
02-00-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	2,410	3,401	2,467	3,800
02-00-10-4130	IMRF	1,149	1,050	1,050	1,100
02-00-10-4140	SOCIAL SECURITY	850	970	970	1,000
TOTAL PERSONNEL EXPENSES		16,516	18,568	16,380	22,600

CONTRACTUAL EXPENSES					
02-00-20-4211	OPERATING EXPENSE	-	2,500	1,000	2,500
02-00-20-4213	MOWING	910	1,050	1,015	1,050
TOTAL CONTRACTUAL		910	3,550	2,015	3,550

OTHER EXPENSES					
02-00-60-4680	LIABILITY INSURANCE (S-2.2%)	5,200	4,976	4,976	5,249
02-00-30-4660	ELECTRICITY	930	5,000	5,500	5,000
02-00-30-4210	MAINTENANCE-BUILDING	1,823	4,000	3,000	16,000
TOTAL OTHER EXPENDITURES		7,952	13,976	13,476	26,249

TOTAL EXPENSES		25,378	36,094	31,871	52,399
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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.

Includes one-time cost of \$12,000 for replacement railing on ramps and stairs.

MANSION FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
REVENUE					
08-00-00-3820	RENT-MANSION	69,262	90,000	45,000	60,000
08-00-30-3410	PARK DISTRICT CLASSES	7,897	5,300	8,162	5,300
TOTAL MANSION REVENUE		77,159	95,300	53,162	65,300

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
PERSONNEL EXPENSES					
08-00-10-4013	SALARY (Payroll Spread)	23,708	26,029	23,123	33,039
08-00-10-4014	OVERTIME (Payroll Spread)	1,810	1,400	2,000	2,000
08-00-10-4017	SICK TIME COMPENSATION (Payroll Spread)	234	400	270	400
08-00-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	4,812	7,100	4,918	8,100
08-00-10-4130	IMRF	2,443	2,231	2,231	2,300
08-00-10-4140	SOCIAL SECURITY	1,802	2,061	2,061	2,100
TOTAL PERSONNEL EXPENSES		34,810	39,221	34,603	47,939

CONTRACTOR EXPENSES					
08-00-00-4212	PREVENTATIVE MAINTENANCE-MANSION	9,243	9,400	15,000	11,000
08-00-00-4210	MAINTENANCE & REPAIRS -MANSION	9,147	9,000	8,000	8,000
08-00-00-4211	MAINTENANCE-GROUNDS	3,751	4,000	3,601	4,000
08-00-20-4213	MOWING	6,370	8,575	7,105	8,575
TOTAL CONTRACTOR EXPENSES		28,511	30,975	33,706	31,575

OTHER EXPENSES					
08-00-60-4680	LIABILITY INSURANCE (S-2.2%)	5,200	4,976	4,976	5,249
08-00-00-4610	NATURAL GAS	12,914	12,000	8,000	10,000
08-00-00-4660	ELECTRICITY	10,256	12,000	8,000	10,000
08-00-00-4910	SUPPLIES-MANSION	3,763	5,000	1,000	5,000
08-00-00-4443	MARKETING	1,115	2,500	1,110	2,500
08-00-00-4361	PARK DISTRICT VENDORS	7,450	5,000	7,700	5,000
08-00-00-5200	NEW EQUIPMENT	16,043	5,200	16,968	-
TOTAL OPERATING EXPENSES		56,741	46,676	47,754	37,749

TOTAL EXPENSES		120,061	116,872	116,063	117,263
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MANSION FUND

REVENUE

RENT-MANSION 08-00-30-3820

Receipts are derived from rental of the Lehmann Mansion. Assumes lower revenue in 2019 and 2020 due to lower rentals and lower bookings than typical.

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
Boiler Inspection	\$ 1,600
<u>HV/HC Protection Plan</u>	<u>\$ 3,500</u>
	\$11,000

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.

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 08-00-00-5200

None

SPECIAL EVENTS FUND

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE					
81-00-30-3412	CRAFT BEER FESTIVAL	13,473	22,500	-	-
81-00-30-3413	WINE EVENT	4,470	15,000	10,848	10,000
81-00-30-3414	OTHER EVENT REVENUE	4,925	1,000	-	1,000
TOTAL REVENUE		22,869	38,500	10,848	11,000

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
EXPENSES					
81-00-00-4362	CRAFT BEER FESTIVAL	14,316	15,000	-	-
81-00-00-4363	WINE EVENT	5,028	10,000	5,397	10,000
81-00-60-4441	PUBLIC RELATIONS	8,391	9,500	12,085	10,000
81-00-00-4364	CHAMBER CONTRIBUTION	-	100	-	-
81-00-00-4365	INTERGOVERNMENTAL CONTRIBUTION	-	100	-	-
81-00-00-4366	OTHER EVENT EXPENSES	-	100	-	-
TOTAL EXPENSES		27,735	34,800	17,482	20,000

SPECIAL EVENTS FUND

REVENUE

CRAFT BEER FESTIVAL

Assumes no festival in 20/21.

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

Assumes no festival in 20/21.

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	\$ 2,500
Other concert	\$ 1,500
Fall Festival	\$ 3,000
Other events	<u>\$ 3,000</u>
	\$10,000

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 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE					
68-00-68-3510	REFUSE/RECYCLING COLLECTIONS	552,629	597,392	613,208	620,107
TOTAL REVENUE		552,629	597,392	613,208	620,107

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
EXPENSES					
68-00-60-4450	SWALCO FEE	3,746	3,746	3,746	3,746
68-00-20-4470	WASTE MANAGEMENT FEES	538,790	588,380	591,563	604,873
68-00-20-4240	ROAD RESURFACING		-	-	-
TOTAL EXPENSES		542,536	592,126	595,309	608,619

GARBAGE FUND

REVENUE

REFUSE/RECYCLING COLLECTIONS

\$21.31 for a 95-gallon refuse cart and recycling. Assumes 1,888, 95-gallon refuse carts.

\$18.27 for a 65-gallon refuse cart and recycling. Assumes 524, 65-gallon refuse carts.

Assumes 2.25% rate increase in November 2020 per 3-15-2 in the Village Code. Rate increase may vary based on actual Chicago CPI.

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.

Assumes 2.25% rate increase in November 2020 (6 months into fiscal year). 2.25% minimum increase allowed in the agreement. Actual increase may vary based on actual Chicago CPI.

95-Gallon Cost	\$19.16 (20/21)
65-Gallon Cost	\$16.12 (20/21)
Leaf Collection	\$ 1.60
Branch Collection	\$.30
Billing Credit	-\$.70

ROAD RESURFACING

No expenses in fiscal year.

MOTOR FUEL TAX FUND

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE					
75-00-00-3340	MOTOR FUEL TAX	235,843	222,458	221,147	217,214
75-00-00-3810	INTEREST EARNED	8,075	4,000	6,000	6,000
TOTAL MFT REVENUE		243,918	226,458	227,147	223,214

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
EXPENSES					
75-00-00-4320	DESIGN & CONSTRUCTION ENGINEERING	-	45,000	34,612	40,000
75-00-00-4240	ROAD RESURFACING	563,151	-	-	612,765
TOTAL EXPENSES		563,151	45,000	34,612	652,765

MOTOR FUEL TAX FUND

REVENUES

MOTOR FUEL TAX 75-00-00-3340

Revenue per Illinois Municipal League estimates:

FY 19/20 \$25.30 per person

FY 20/21 \$24.85 per person

EXPENSES

ROAD RESURFACING 75-00-00-4240

2020 Road resurfacing program final costs per bid opening. Does not assume any change orders.

DESIGN AND CONSTRUCTION ENGINEERING 75-00-00-4320

Design and construction engineering for 2020 road resurfacing program.

RETIREMENT FUND

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE					
21-00-00-3900	SOCIAL SECURITY GENERAL FUND	184,433	179,330	179,330	180,429
21-00-00-3902	SOCIAL SECURITY METRA FUND	-	970	970	1,000
21-00-00-3903	SOCIAL SECURITY MANSION FUND	-	2,061	2,061	2,100
21-00-00-3901	SOCIAL SECURITY WATER/SEWER	-	38,948	38,948	40,200
21-00-00-3910	IMRF GENERAL FUND	74,902	64,205	64,205	61,210
21-00-00-3912	IMRF METRA FUND	-	1,050	1,050	1,100
21-00-00-3913	IMRF MANSION FUND	-	2,231	2,231	2,300
21-00-00-3911	IMRF WATER/SEWER	-	40,010	40,010	42,200
TOTAL REVENUE		259,334	328,805	328,805	330,539

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
EXPENSES					
21-00-00-4140	SOCIAL SECURITY	187,317	218,417	216,560	224,192
21-00-00-4130	IMRF	67,510	103,854	103,854	106,347
TOTAL EXPENSES		254,827	322,271	320,414	330,539

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	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
REVENUE					
10-00-00-3010	PROPERTY TAX	187,738	173,872	173,872	175,607
10-00-00-3016	WATER/SEWER CONTRIBUTION	50,422	50,422	50,422	52,491
10-00-00-3017	MANSION CONTRIBUTION	5,200	4,976	4,976	5,249
10-00-00-3018	METRA CONTRIBUTION	5,200	4,976	4,976	5,249
TOTAL REVENUE		248,560	234,246	234,246	238,596

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
EXPENSES					
10-00-00-5190	MISCELLANEOUS	-	2,000	-	2,000
10-00-00-4680	LIABILITY INSURANCE EXPENSE	235,958	234,239	234,239	236,596
TOTAL EXPENSES		235,958	236,239	234,239	238,596

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.

GENERAL CAPITAL FUND

	ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE				
90-00-00-3030 SALES TAX (S-5%)	-	-	56,445	35,000
90-00-00-3040 INCOME TAX (S-5%)	-	44,033	100,849	45,890
90-00-00-3070 LOCAL USE TAX (S-5%)	44,619	-	23,032	14,313
90-00-00-3080 VIDEO GAMING	140,193	145,000	150,000	145,000
90-00-00-3820 WATER TOWER RENT	32,602	33,552	33,552	34,554
90-00-00-3350 CDBG GRANT	29,505	-	-	-
90-00-00-3350 GRASS LAKE SIDEWALK	-	234,000	250,000	-
90-00-00-3360 DOWNTOWN SIDEWALK	-	330,000	-	466,000
90-00-30-3890 ANNUAL TIF REPAYMENT	-	1,000	1,000	1,000
90-00-30-3890 OTHER REVENUE	4,924	100	32,265	100
TOTAL REVENUE	251,843	787,685	647,143	741,858

	ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
2017/18 EXPENSES				
90-00-00-8052 QUIET ZONE RECERTIFICATION	-	-	1,960	-
2017/18 EXPENSES	-	-	1,960	-

2018/19 EXPENSES				
90-00-00-8071 GRASS LAKE SIDEWALK	65,212	125,889	296,128	-
90-00-00-8072 DOWNTOWN SIDEWALK	47,934	330,000	102,000	590,066
90-00-00-8007 ECONOMIC INCENTIVE	250,000	20,000	20,000	20,000
90-00-00-8075 FIXED ASSET SOFTWARE	-	11,000	10,660	-
2018/19 EXPENSES	363,146	486,889	428,788	610,066

2019/20 EXPENSES				
90-00-00-8039 BUILDING REPAIRS	54,725	50,000	21,620	30,000
90-00-00-8090 CEDAR AVE UTILITY BURIAL	-	50,260	8,440	-
90-00-00-8091 BUILDING SOFTWARE UPFRONT FEES	-	10,000	-	10,000
90-00-00-8092 REPAIRS & IMPROVEMENTS	-	50,000	10,000	50,000
90-00-00-8093 ENTRYWAY SIGNS	-	15,000	15,400	-
90-00-00-8094 CEDAR AVE PROPERTY PURCHASE/DEMO	-	-	484,208	-
90-00-00-8094 POLICE BODY CAMERA SYSTEM	-	45,000	53,730	-
90-00-00-8095 OFFICE FURNITURE	-	35,000	30,000	12,000
2019/20 EXPENSES	54,725	255,260	623,398	102,000

2020/21 EXPENSES				
PAYROLL SOFTWARE	-	-	-	5,000
SKID STEER PLOW BOX	-	-	-	8,000
COMPREHENSIVE PLAN	-	-	-	35,000
PARK AVENUE TIF	-	-	-	30,000
PUBLIC WORKS PAVING (50%)	-	-	-	55,000
SALT DOME RESERVE STUDY	-	-	-	5,000
COPIER REPLACEMENT	-	-	-	15,000
2019/20 EXPENSES	-	-	-	153,000

TOTAL EXPENSES	417,871	742,149	1,054,146	865,066
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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 20/21 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.

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 this fiscal year.

OTHER REVENUE 90-00-00-30-3890

Unanticipated General Fund Revenue.

GENERAL CAPITAL FUND

EXPENSES

DOWNTOWN SIDEWALK 90-00-00-8072

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.

BUILDING REPAIRS

Costs for various building repairs:

Exterior Door Replacements (2)	\$10,000
Village Hall Flooring/Painting (Kitchen, Bathrooms, Front Lobby, Public Works & Building Area)	\$15,000
Village Hall Tuckpointing	\$ 5,000

BUILDING SOFTWARE UPFRONT FEES

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

Unanticipated costs for capital improvements

OFFICE FURNITURE

Costs to replace office furniture in the Village Hall, Public Works & Building area in the Village Hall.

PAYROLL SOFTWARE

Implementation costs for payroll software program to provide efficiencies in the management of this process.

SKID STEER PLOW BOX

Costs to purchase a flat edge plow box for the skid steer.

COMPREHENSIVE PLAN

Cost to draft a comprehensive plan and comprehensive plan map to provide a community planning guide for the Village in evaluation and potential developments.

PARK AVENUE TIF

Cost to create the Park Avenue TIF District. Costs include a feasibility study and legal work to create the TIF District.

GENERAL CAPITAL FUND

PUBLIC WORKS PAVING (50%)

Cost to pave gravel drive areas in Public Works area. Remaining (50%) of revenue for this project are located in the Water/Sewer Fund. Does not anticipate paving of all gravel areas.

SALT DOME STUDY

Costs to study possible new, larger salt dome for the storage of deicing materials.

COPIER REPLACEMENT

Costs to replace a copier in the Police area.

WATER & SEWER CAPITAL FUND

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE					
91-00-00-3580	WATER CONNECTION FEES	6,450	-	18,232	100
91-00-00-3590	SEWER CONNECTION FEES	1,100	-	9,328	100
91-00-00-3890	OTHER REVENUE	-	-	-	100
TOTAL REVENUE		7,550	-	27,560	300

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
2017/18 EXPENSES					
91-00-00-8056	SANITARY SEWER STUDY	3,594	-	-	-
91-00-00-8017	LIFT STATION #1 REHABILITATION		-	-	-
91-00-00-8057	OAKLAND RIDGE LIFT STATION DRAIN		-	-	-
91-00-00-8058	LIFT STATION LOAD TEST		-	-	-
2017/18 EXPENSES		3,594	-	-	-

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
2018/19 EXPENSES					
91-00-00-8079	MONAVILLE LIFT STATION CONSTRUCTION	325,606	651,103	951,679	-
91-00-00-8080	MONAVILLE LIFT STATION CONT. ENG.	29,659	47,173	41,671	-
91-00-00-8081	LIFT STATION SCADA UPGRADE	48,300	-	-	-
91-00-00-8082	STORAGE TANK CLEAN	7,985	-	-	-
2018/19 EXPENSES		411,550	698,276	993,350	-

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
2019/20 EXPENSES					
91-00-00-8096	REPAIRS & IMPROVEMENTS	-	75,000	30,000	75,000
91-00-00-8097	ABANDON WELL 7	-	10,000	9,570	-
91-00-00-8098	SANITARY SEWER MANHOLE REPAIRS		30,000	-	40,000
91-00-00-8099	WELL HOUSE CHEMICAL CONVERSION		17,000	-	30,000
2019/20 EXPENSES		-	132,000	39,570	145,000

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
2020/21 EXPENSES					
	PUBLIC WORKS PAVING (50%)	-	-	-	55,000
	WATER SYSTEM HYDRAULIC STUDY	-	-	-	75,000
	WELL 5 & 11 SCADA UPGRADES	-	-	-	16,000
	GRAND AVE. UTILITY RELOCATION DESIGN ENG.	-	-	-	180,000
2019/20 EXPENSES		-	-	-	326,000

TOTAL EXPENSES		415,144	830,276	1,032,920	471,000
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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

REPAIRS & IMPROVEMENTS

Costs for unanticipated repairs to the water & sewer system.

SANITARY SEWER MANHOLE REPAIRS

Cost to repair various sanitary sewer manholes that are leaking.

WELL HOUSE CHEMICAL CONVERSION

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.

PUBLIC WORKS PAVING (50%)

Cost to pave gravel drive areas in Public Works area. Remaining (50%) of revenue for this project are located in the General Capital Fund. Does not anticipate paving of all gravel areas.

WATER SYSTEM HYDRAULIC STUDY

Costs to perform a system wide Water Hydraulic Study. With the water source, the water system hydraulics should be examined to provide an engineering assessment that will provide guidance on the systems operation.

WELL 5 & 11 SCADA UPGRADES

Costs to upgrade SCADA systems at wells 5 and 11. While the wells function primarily as back-ups, the outdated SCADA system creates vulnerability in the entire SCADA system.

GRAND AVENUE UTILITY RELOCATION DESIGN ENGINEERING

While not anticipated, costs to design the water main relocation and sanitary sewer system slip lining project resulting from the widening of Grand Avenue. Project timing depends on the State's schedule for this project.

PARKS CAPITAL FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2017/2018	2018/2019	2018/2019	2019/2020
REVENUE					
97-00-30-3810	INTEREST INCOME		-	500	-
97-00-30-3830	IMPACT FEES		-	-	-
TOTAL REVENUE		-	-	500	-

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
EXPENSES					
97-00-00-8045	BASEBALL PARKING LOT RESURFACE (50%)		-	-	-
97-00-00-8086	SHERWOOD PARK PIPE REPAIRS	1,679	-	-	-
97-00-00-8060	MANSION PATIO STAINING	5,980	-	-	-
97-00-00-8083	MULCH - PARKS	5,995	-	-	-
97-00-00-8084	RESURFACE LEHMANN PARK DRIVEWAY	109,749	-	-	-
97-00-00-8062	HOLIDAY LIGHTS/DECORATIONS	5,268	5,000	5,826	-
97-00-00-8063	MANSION TENT REPAIRS/CLEAN		7,000	6,740	7,600
97-00-00-8085	LEHMANN PARK REPAIRS	1,162	8,000	-	8,000
97-00-00-8100	REPLACE MANSION DRIVEWAY		45,000	48,205	-
97-00-00-8101	STEVEN SHERWOOD PARK IMPROVEMENTS		25,000	13,572	-
TOTAL EXPENSES		129,832	90,000	74,343	15,600

PARKS CAPITAL FUND

MANSION TENT REPAIRS/CLEAN 97-00-00-8063

Costs to repair windows and other parts of the Mansion tent. Costs to clean tent exterior.

LEHMANN PARK REPAIRS 97-00-00-8085

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

DOWNTOWN TIF FUND

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE					
98-00-10-3010	TIF REVENUE	132,200	132,200	159,625	200,000
98-00-00-3810	INTEREST	343	500	500	500
TOTAL REVENUE		132,543	132,700	160,125	200,500

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
EXPENSES					
98-00-00-8065	PURCHASE OF PROPERTY	-	1,000	-	1,000
98-00-20-4330	TIF LEGAL FEES	2,464	10,000	17,500	15,000
98-00-98-4500	GENERAL FUND PAY BACK	-	-	-	1,000
98-00-98-4501	NORLAND 1ST REDEVELOPMENT	-	500	-	3,500
98-00-60-4810	POSTAGE	-	50	-	50
98-00-00-4800	ADMINISTRATIVE EXPENSES	303	2,000	1,000	2,000
98-00-00-4801	ELIGIBLE PROJECT EXPENSES	11,622	20,000	36,781	20,000
TOTAL EXPENSES		14,389	33,550	55,281	42,550

DOWNTOWN TIF FUND

REVENUE

TIF REVENUE 98-00-10-3010

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

INTEREST 98-00-00-3810

Funds from interest from the TIF Fund.

EXPENSES

PURCHASE OF PROPERTY 98-00-00-8065

Costs to purchase property within the TIF District.

TIF LEGAL EXPENSES 98-00-20-4330

Legal expenses associated with the TIF District

GENERAL FUND PAYBACK 98-00-98-4500

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

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

Costs for postage related to the TIF District.

ADMINISTRATIVE EXPENSES 98-00-00-4800

Administrative costs related to the TIF District.

ELIGIBLE PROJECT EXPENSES 98-00-00-4801

Costs for TIF Eligible expenses not defined elsewhere.

PARK AVE TIF FUND

	ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE				
TIF REVENUE	-	-	-	500
INTEREST	-	-	-	-
TOTAL REVENUE	-	-	-	500

	ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
EXPENSES				
TIF LEGAL FEES	-	-	-	3,000
GENERAL FUND PAYBACK				1,000
POSTAGE	-	-	-	50
ADMINISTRATIVE EXPENSES	-	-	-	2,000
TAXING DISTRICT SURPLUS PAYMENTS				10,000
ELIGIBLE PROJECT EXPENSES	-	-	-	5,000
TOTAL EXPENSES	-	-	-	21,050

PARK AVENUE TIF FUND

REVENUE

TIF REVENUE 98-00-10-3010

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

INTEREST 98-00-00-3810

Funds from interest from the TIF Fund.

EXPENSES

TIF LEGAL EXPENSES 98-00-20-4330

Legal expenses associated with the TIF District

GENERAL FUND PAYBACK 98-00-98-4500

Costs to repay the General Fund for the upfront contribution for the creation of the TIF.

POSTAGE 98-00-60-4810

Costs for postage related to the TIF District.

ADMINISTRATIVE EXPENSES 98-00-00-4800

Administrative costs related to the TIF District.

TAXING DISTRICT SURPLUS PAYMENTS

Payments to the taxing districts within the TIF for 50% of the annual surplus.

ELIGIBLE PROJECT EXPENSES 98-00-00-4801

Costs for TIF Eligible expenses not defined elsewhere.

BUSINESS DISTRICT FUND

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE					
99-00-10-3030	BUSINESS DISTRICT	176,650	165,000	174,000	175,000
99-00-30-3894	CEDAR AVE STREETSCAPE LOAN	-	-	-	-
99-00-30-3810	INTEREST	3,879	25	1,500	1,500
TOTAL REVENUE		180,529	165,025	175,500	176,500

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
EXPENSES					
99-00-99-4500	CEDAR AVE STREETSCAPE DESIGN	10,224	-	-	-
99-00-00-8065	PURCHASE OF PROPERTY		5,000	-	5,000
99-00-00-8102	STREETSCAPE PROJECT		900,000	12,540	10,000
99-00-00-8103	STREETSCAPE LOAN REPAYMENT		107,672	107,672	107,672
99-00-20-4330	BUSINESS DISTRICT LEGAL FEES	-	1,000	-	1,000
99-00-60-4810	POSTAGE	-	50	-	50
99-00-99-4501	NIELSEN 2ND REDEVELOPMENT	-	11,250	-	18,750
99-00-00-4800	ADMINISTRATIVE EXPENSES	-	2,000	-	2,000
99-00-00-4801	ELIGIBLE PROJECT EXPENSES	39,279	500	1,400	1,000
TOTAL EXPENSES		49,503	1,027,472	121,612	145,472

DOWNTOWN BUSINESS DISTRICT FUND

BUSINESS DISTRICT REVENUE

BUSINESS DISTRICT 99-00-10-3030

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

INTEREST 99-00-30-3810

Interest from balance of Business District.

BUSINESS DISTRICT EXPENSES

PURCHASE OF PROPERTY 99-00-00-8065

Costs to purchase property within the Business District.

STREETSCAPE PROJECT

Possible costs for additional streetscape work uncompleted.

LEGAL FEES 99-00-20-4330

Legal expenses associated with the Business District.

POSTAGE 99-00-60-4810

Costs for postage related to the Business District.

NIELSEN 2ND REDEVELOPMENT 99-00-99-4501

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

ADMINISTRATIVE EXPENSES 99-00-00-4800

Administrative costs related to the Business District.

ELIGIBLE PROJECT EXPENSES 99-00-00-4801

Costs for Business District Eligible expenses not defined elsewhere.

PUBLIC WORKS FLEET REPLACEMENT

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
REVENUE					
94-00-00-3920	STREETS CONTRIBUTION	50,800	58,000	58,000	64,000
94-00-00-3921	WATER/SEWER CONTRIBUTION	76,200	87,000	87,000	96,000
94-00-30-3893	SURPLUS SALE PROCEEDS	12,197	-	11,138	-
94-00-30-3810	INTEREST INCOME	0	-	-	-
TOTAL		139,197	145,000	156,138	160,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
EXPENSES					
94-00-00-8087	5 TON DUMP REPLACEMENT	129,272	-	-	145,000
94-00-00-8066	1 TON DUMP REPLACEMENT	73,644	-	-	-
94-00-00-8035	TRUCK BODY REPAIRS	8,900	13,000	17,326	19,000
94-00-00-8104	UTILITY TRACTOR	-	85,000	71,651	-
94-00-00-8106	PICK-UP REPLACEMENT	-	40,000	39,449	20,000
	UTILITY TRAILER	-	-	-	20,000
94-00-00-8107	BACKHOE REPLACEMENT	-	95,000	93,103	-
TOTAL EXPENSES		211,816	233,000	221,529	204,000

PUBLIC WORKS FLEET REPLACEMENT FUND

REPLACEMENT ITEMS

5 TON DUMP TRUCK

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

TRUCK BODY REPAIRS 94-00-00-8035

Costs for miscellaneous truck body repairs.

Truck 2 – Hole in floor

Truck 7 – Fix chipper box

Truck 8 – Swap dump body

Truck 15 – Wheel rust

Truck 20 – Rust repair, repaint

Truck 13 – Replace lift gate

PICK-UP TRUCK

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

UTILITY TRAILER

Cost to replace utility trailer, per replacement schedule.

SQUAD CAR REPLACEMENT

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE					
95-00-00-3923	FUND CONTRIBUTION	68,000	74,000	74,000	76,000
95-00-30-3893	SURPLUS SALE PROCEEDS	-	-	12,615	-
95-00-30-3810	INTEREST INCOME	-	-	-	-
TOTAL REVENUE		68,000	74,000	86,615	76,000

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
EXPENSES					
95-00-00-8023	MARKED SQUAD (2)	-	77,000	78,240	-
95-00-00-8024	MARKED UTILITY VEHICLE (2)	47,804	-	-	100,000
TOTAL EXPENSES		47,804	77,000	78,240	100,000

SQUAD CAR REPLACEMENT FUND

REPLACEMENT ITEMS

MARKED UTILITY

Cost to replace two marked utility vehicles including vehicle and Equipment outfitting.

Squad camera costs in DUI fund.

WATER & SEWER EQUIPMENT FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
REVENUE					
96-00-00-3923	FUND CONTRIBUTION	64,500	66,000	66,000	68,000
96-00-30-3893	SURPLUS SALE PROCEEDS	-	-	-	-
96-00-30-3810	INTEREST INCOME	-	-	-	-
TOTAL REVENUE		64,500	66,000	66,000	68,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
EXPENSES					
96-00-00-8025	PUMP REPLACEMENTS	11,550	-	13,111	15,000
TOTAL EXPENSES		11,550	-	13,111	15,000

WATER/SEWER EQUIPMENT REPLACEMENT FUND

REPLACEMENT ITEMS

LIFT STATION

Cost to replace two pumps at the bank lift station (#3) at Grand/Rt. 83.

POLICE PENSION FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
REVENUE					
20-00-00-3010	REAL ESTATE TAXES	824,795	784,646	784,646	719,296
20-00-00-3030	EMPLOYEE CONTRIBUTIONS	146,363	140,175	146,140	144,842
20-00-00-3810	INTEREST EARNED	236,670	225,000	247,898	200,000
20-00-00-3811	GAIN/LOSS ON SCHWAB ACCTS	35,943	100,000	100,000	100,000
TOTAL REVENUE		1,243,772	1,249,821	1,278,684	1,164,138

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
EXPENSES					
20-00-10-4010	POLICE PENSION	375,343	499,631	475,000	552,878
20-00-60-4810	ADMINISTRATIVE EXPENSES	5,100	4,500	3,000	4,000
20-00-60-4812	BROKERAGE FEES	15,574	12,000	12,000	12,000
20-00-10-4530	TRAINING	5,180	6,000	3,500	6,000
20-00-20-4330	LEGAL FEES	19,738	7,500	2,000	7,500
20-00-20-4310	AUDIT-ACTUARY REPORTS	6,725	7,000	6,000	6,500
TOTAL EXPENSES		427,660	536,631	501,500	588,878

DRUG FORFEITURE FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
REVENUE					
92-00-00-3890	DRUG SEIZURE	10,778	2,000	2,000	2,000
TOTAL REVENUE		10,778	2,000	2,000	2,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
EXPENSES					
92-00-00-8027	TASER REPLACEMENT		3,000	3,000	3,000
92-00-00-8048	CANINE EXPENSES		-	-	-
TOTAL EXPENSES		-	3,000	3,000	3,000

NEW EQUIPMENT REQUEST

DRUG FUND

Taser Replacement

Cost to replace various Tasers

DUI FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
REVENUE					
93-00-00-3890	DUI FINES	3,946	6,000	6,000	6,000
93-00-00-3900	OTHER REVENUE	2,539	-	-	-
93-00-30-3810	INTEREST INCOME	-	-	-	-
TOTAL REVENUE		6,484	6,000	6,000	6,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2018/2019	2019/2020	2019/2020	2020/2021
EXPENSES					
93-00-00-5202	SQUAD CAMERA REPLACE (2)		10,500	-	10,500
93-00-93-4500	POLICE VEST REPLACEMENTS	-	-	-	-
93-00-00-8027	TASER REPLACEMENTS	2,640	-	-	-
TOTAL EXPENSES		2,640	10,500	-	10,500

NEW EQUIPMENT REQUEST

DUI FUND

SQUAD CAMERA REPLACE (2)

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

CELEBRATION OF SUMMER

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
REVENUE					
80-00-30-3831	DONATIONS/RAFFLE	24,758	19,000	19,000	19,000
TOTAL REVENUE		24,758	19,000	19,000	19,000

		ACTUAL 2018/2019	BUDGET 2019/2020	EST. YR. END 2019/2020	BUDGET 2020/2021
EXPENSES					
80-00-00-8030	FIREWORKS	18,000	18,000	18,000	18,000
80-00-60-5190	MISC. EXPENSES	3,447	4,000	5,102	5,000
TOTAL EXPENSES		21,447	22,000	23,102	23,000