

AGENDA
COMMITTEE OF THE WHOLE
March 12, 2019
2200 Harnish Drive
Village Board Room
- AGENDA -
7:30 P.M.

Trustee Glogowski– Chairperson
Trustee Steigert
Trustee Sosine
Trustee Spella
Trustee Jasper
Trustee Brehmer
President Schmitt

1. **Roll Call – Establish Quorum**
2. **Public Comment – Audience Participation**
(Persons wishing to address the Committee must register with the Chair prior to roll call.)
3. **Community Development**
4. **General Administration**
 - A. Review Proposed 2019-2020 General Fund Budget
 - B. Review Proposed 2019-2020 Budget for the Following Funds:
 - Development Fund
 - Village Construction Fund
 - Downtown TIF Fund
 - Police Pension Fund
 - Special Service Area #1 Fund (Riverside Plaza)
 - Debt Fund
5. **Public Works & Safety**
 - A. Consider an Agreement with Lake Shore Recycling for 2019 Street Sweeping
6. **Executive Session**
7. **Other Business**
8. **Adjournment**



**VILLAGE OF ALGONQUIN
MEMORANDUM**

DATE: February 27, 2019
TO: Committee of the Whole
FROM: Tim Schloneger, Village Manager
SUBJECT: Proposed Budget – 2019/2020 General Fund

GENERAL FUND BUDGET OVERVIEW

The annual budget is a financial statement of the goals and objectives for the Village during the fiscal year. These goals and objectives have been assessed and reconfirmed over the past year regarding the delivery of basic Village services. The General Fund budget maintains conservative projections of revenues and expenditures and attempts to address the concerns for maintaining service delivery identified by elected officials, Village staff, and citizens of this community in our current economic environment. The budget for the General Fund followed a “constraint budgeting” process to ensure maintenance of existing services while enhancing budget goals by each department and division in the allocation of the limited revenues for the Village. In other words, it is the overriding principle of the budget to deliver outstanding service to our citizens at a reasonable price without drawing down the Village’s working capital, assuming no additional tax burden on our residents. This principle is difficult with relatively flat year-to-year revenue, but still possible because of the financial planning that the Village Board has followed over the past decade. An overall flat property tax levy is reflected in the General Fund budget; and, through strong fiscal policies and constraint, the 2019-2020 General Fund budget is balanced.

Attached is the proposed General Fund budget for Fiscal Year 2019-2020. This General Fund budget is balanced with essentially flat revenues and expenditures as compared to the budget for the current 2018-2019 fiscal year. Income tax revenue is projected to increase 8% based on current year-end projections and indicators that the State of Illinois is not planning any new changes to the Local Government Distributive Fund formula. Sales tax revenue projections show a slight increase given conservative assumptions of trends in a changing retail marketplace. Real estate taxes are the second largest revenue category after sales taxes and are levied lower than year 2008 levels.

The budget maintains a balanced position, drawing down on unrestricted funds for one-time capital purchases pursuant to the Village’s reserve policy. Above all, no significant reduction in services to our residents is anticipated in the 2019-2020 fiscal year budget, and the Village’s cash position remains solid.

FISCAL YEAR 2019-2020

GUIDING PRINCIPLES

The budget's Guiding Principles are the core guidelines to ensure stability in meeting the mission of our organization, especially when our ability to provide necessary public services is challenged by unstable or declining revenue. The Village aims to focus its time and resources in accomplishing the following objectives:

Customer Service

Maintain and/or Enhance Customer Service and Citizen Satisfaction

- In order to provide the most efficient and effective services to residents, staff should continually evaluate operations. Increase the consistent focus on customer service through efficiency studies, training of front-line staff, and evaluating roles and responsibilities.
- Employee satisfaction, growth, and development foster positive customer service. This is accomplished through many vehicles, including training and evaluating roles/responsibilities.
- Implement mechanisms for promoting effective internal and external communication.

Economic Development

Continue to Promote and Foster Economic Development

- Economic development is instrumental in offering residents a community in which they can live, work, and play; creating jobs and bringing visitors to our community; and providing revenue to fund needed capital projects and other operational programs.
- Allocate the necessary resources to the continued development of the Village's economy, focusing on the Algonquin Corporate Campus, downtown, the Route 62 east corridor, and the mining operations.

Infrastructure

Evaluate, Plan for, and Implement Important Capital Improvement Projects in Order to Maintain the Village's Infrastructure and Uphold a High Quality of Life for Residents

- Providing adequate infrastructure throughout the Village is pertinent in order to ensure safe roadways, functional water and sewer systems, and top-notch park facilities for residents, businesses, and visitors.
- Continue to develop and implement multi-year plans, including neighborhood capital improvements.
- Continue to develop and refine the Village's transportation network in order to provide accessibility and mobility via the Village's roadway and trail systems.

Fiscal Management

Assess All Viable Options to Increase/Maintain the Village's Revenue Base

- Explore grants, operational efficiencies, and additional economic development opportunities.
- Obtain additional dedicated revenue sources for funding capital projects.
- Evaluate projects and personnel functions to find opportunities for cost savings.

Public Safety

Continue to Allocate the Necessary Resources for the Maintenance of the Public's Health, Safety, and Welfare through a Well-Trained and Dedicated Staff

- Emphasize and focus on public safety, emergency planning, and homeland security as a priority in our daily operations.
- As the number of commercial establishments level off or are reduced in the Village, and the needs of the citizenry fluctuate, differing resources must be allocated to these important government functions.

Conservation

Continue to Promote and Develop Programs with a Conservation Focus

- Promoting and adhering to a conservation mindset and lifestyle have been priorities for the Village over the past several years. Conservation is imperative in order to protect and conserve natural resources such as groundwater, wetlands, and natural water bodies.
- Promote and enforce the Village's water conservation program, and continue to work with other governments and agencies to address issues of water quality and quantity on a regional basis.
- Continue to promote the Village's recycling program through educational materials and other programs.

In addition to maintenance and advancement of services provided to our citizens, this proposed General Fund budget is on course to maintain at least a six-month cash reserve within the next fiscal year provided the state of Illinois lives up to its obligation to allocate the municipal share of the state income tax.

GENERAL FUND ANTICIPATED REVENUE (\$19,853,000)

There are many sources of revenue needed to fund the General Fund budget. Some of the revenue accounts are predictable based on past trends, while many other revenues are dependent on activities that have been more difficult to predict during the financial recovery and ongoing state fiscal crisis. This section of the memo will address larger revenue categories and those revenue accounts involving various assumptions and deviations from the current fiscal year budget.

SALES TAX - \$7,750,000 - Projected sales tax contributes approximately 39% of the total anticipated revenue for the General Fund and is the largest revenue source in the General Fund.

Sales tax is an elastic revenue source, paid largely by nonresidents who purchase goods from businesses within the Village. These purchases can fluctuate based on competition from adjacent communities and external economic forces from year to year and should not be completely relied on as the ever-increasing revenue source. The timing of new commercial uses, closing of businesses, and predicting resulting sales taxes to be generated by these new or closing businesses, and sometimes competing businesses, make sales tax less predictable as a revenue source.

INCOME TAX - \$3,734,000 – Income taxes received by the state are based on the census of population and overall income tax collected by the state. Recent trends show income tax increasing from last fiscal year. Income tax revenue consists of approximately 18.8% of the total revenue for the General Fund.

COMMUNITY DEVELOPMENT FEES - \$500,000 - The revenue from building permits, platting fees, and annexation may fluctuate based on the economy and the extent of building activity. Based on the anticipated pace of building activity, a slight increase from the current budget in overall Community Development Fees is projected. Community Development Fees account for just over 2.5% of the General Fund revenue in this budget.

POLICE AND COURT FINES - \$345,000 – This series of revenue accounts makes up the payments from fines, prosecution fees, and forfeited funds related to police and court activities, plus any reimbursement for police training. Court and traffic fines account for approximately 1.7% of all General Fund revenues.

FRANCHISE & TELECOMMUNICATIONS FEES - \$610,000 – These items cover revenues provided to the Village by utility companies for use of the public rights of way through franchise agreements. This revenue accounts for approximately 3.1% of the revenue in the General Fund.

REAL ESTATE TAXES - \$5,980,000 - The real estate tax revenues include the distribution of the real estate taxes as levied. The real estate tax revenue contributes approximately 30% to the General Fund budget and is the second largest source of revenue next to sales tax. Consistent with the policy of the Board to keep Village property taxes down, the Village's levy was decreased below year 2008 levels.

GRANTS AND DONATIONS - \$132,000 - These line items recognize the revenue anticipated under the traffic grant programs. The funds available for grants and donations make up approximately 0.7% of the General Fund revenues.

INTEREST - \$227,000 - These revenue line items include interest received from the various investment institutions utilized by the Village. While working capital is stable, interest rates can fluctuate throughout the year and are showing a trend to be gradually increasing. Interest income accounts for less than 1.1% of the General Fund revenue.

OTHER REVENUE - \$575,000 - Eighteen other smaller revenue sources account for the balance of the total revenue stream for the General Fund. A transfer from the Hotel Tax Fund helps to supplement the General Fund for advisory services provided by the McHenry County and Metro West Councils of Governments. Overall, the other revenue accounts make up approximately 2.9% of the General Fund revenue.

STREET IMPROVEMENT FUND – This year's budget proposes transferring \$3,600,000 from fund balance to support various projects in the Village's capital improvement plan.

PARK IMPROVEMENT FUND – The Village will not be transferring from fund balance to support the construction of various park and recreation projects this fiscal year.

GENERAL FUND EXPENDITURES - PERSONNEL

Administration, Police, Community Development, and Public Works are separate departments funded by the General Fund. Public Works has two distinct divisions of responsibility covered under the General Fund: (1) General Services (previously Streets Division and Parks and Forestry Division) and (2) Public Works Administration. *Note:* The Water and Sewer Divisions are also under the Public Works Department, but these two

divisions are classified under the Water and Sewer Operating Fund which is considered a separate, freestanding Enterprise Fund. The Vehicle and Building Maintenance Service Funds are administered through the Public Works Department as internal service funds and derive their revenue as an expenditure from each department based on the vehicle, equipment, and building needs of each department.

The General Fund budget suggests very modest salary increases for current personnel. In April, the Village Board will be considering whether there will be any increases to the merit compensation plan for noncontract employees, which is examined annually. The merit plan provides that the department heads, with the advice and consent of the Village Manager, review all nonunion employees for possible merit increases. Each department establishes a merit pool, so the proposed raises can reflect job performance rather than automatic, across-the-board pay increases. For budget purposes, an approximate 2.5% merit pool increase is recommended at this time. Implementation of the merit compensation plan, as established by the Committee of the Whole and the Village Board by ordinance, will serve as a guide to the appropriate merit pool increases for the employees during the 2019-2020 fiscal year.

GENERAL SERVICES ADMINISTRATION – PERSONNEL (\$1,445,000) The General Services Administration Department (GSA) includes the Manager’s Office, Finance, Human Resources, Water Billing, Innovation & Technology, and Recreation. Staff within the General Services Administration Department includes 15 full-time employees under this budget proposal. Personnel costs for GSA are essentially flat compared to last year.

GENERAL SERVICES ADMINISTRATION	
FULL-TIME PERSONNEL BY PROGRAM RESPONSIBILITY	
Village Manager	3
Finance	5
Innovation/Technology	4
Recreation	1
Human Resources	2
Total	15

GENERAL SERVICES ADMINISTRATION - CONTRACTUAL SERVICES (\$229,200)

The expenditures under the contractual services category are proposed to be decreased from last year to reflect recent trends.

GENERAL SERVICES ADMINISTRATION - SUPPLIES AND MATERIALS - (\$39,400) AND MAINTENANCE (\$120,000)

Items under Supplies and Materials includes IT equipment such as computers and printers. The line item for Building Services (44423) (as in all departments) focuses on the level of attention needed at the Ganek Municipal Center and Historic Village Hall for the purpose of maintenance, which is increasing with aging facilities. The Internal Services Fund will bill each department the labor and materials needed to maintain each department. Vehicle Maintenance (44420) and Building Services (44423) are classified through a separate Internal Service Fund, which is noted on the budget work sheets with an “S” for Service Fund.

GENERAL SERVICES ADMINISTRATION - CAPITAL EXPENDITURES (\$66,500)

The Village entered into an agreement with CityFront Innovations to develop an artificially intelligent Smart City mobile application and platform. The successful implementation of this technology will allow us to extend community engagement, increase transparency, expand and create real time answers to questions, rapidly aggregate data, and pave the way for a more efficient and responsive government. The expenditure is split with the Water/Sewer fund.

GENERAL SERVICES ADMINISTRATION - OTHER CHARGES (\$445,900)

ACCOUNT 47701 RECREATION PROGRAMS - \$ 152,000 - The costs associated with the special event and recreation programs planned for the fiscal year are identified in this line item. The most popular events and recreational sessions remain on the schedule for the year, and some less popular events have been eliminated. Recreation programming revenue has been adjusted to reflect the related program expenditures. If all of the programs are successful, revenues generated from the events will cover most, but not all, of these proposed expenditures.

ACCOUNT 47750 HISTORIC COMMISSION - \$3,600 – The expenditures proposed by the Historic Commission are for photographic services, duplication, copying, and reprinting, as well as other supplies and equipment for office use and seminars including membership in the McHenry County Historical Society. This year's increase is primarily due to technology purchases to assist the Commission in inventorying their digital archives.

ACCOUNT 47765 SALES TAX REBATE EXPENSE - \$250,000 – This expenditure represents the sales-tax sharing development agreement with Rosen Hyundai for the Genesis car dealership expansion. The agreement commenced November 1, 2018, and runs for up to 10 years or not to exceed a \$600,000 rebate to Rosen, whichever occurs first.

GENERAL SERVICES ADMINISTRATION DEPARTMENT SUMMARY (\$2,346,000)

The General Services Administration Department accounts for 10% of the budget, with flat expenditures from the previous budget year. The department will continue to focus on public communication tools, technology enhancements, and streamlining Village-wide operations.

POLICE DEPARTMENT – PERSONNEL (\$8,279,000)

Personnel salaries and benefits in the Police Department make up 83% of the department's expenditures, including the Village's significant contribution to the Police Pension Fund. Most of the sworn officers and civilian personnel are covered under collective bargaining contracts. The department has 48 sworn officers and a total of 55 full-time employees.

POLICE DEPARTMENT - CONTRACTUAL SERVICES (\$892,500), SUPPLIES AND MATERIALS (\$180,400), AND MAINTENANCE (\$328,700)

Dispatch Services for SEECOM is the largest line item under contractual services (\$630,000). Fuel usage (43340) for police vehicles (\$77,000) is the largest line item under Supplies and Materials. IT Equipment (43333) includes computers and printers scheduled for replacement.

POLICE DEPARTMENT - CAPITAL EXPENDITURES (\$151,800)

ACCOUNT 43335 VEHICLES AND EQUIPMENT - \$39,000 – The budget proposes purchasing a Special Use Vehicle for use by School Resource Officer at D158 campus and special events.

ACCOUNT 45590 CAPITAL PURCHASES - \$112,800 – This line item is for capital purchases that exceed the \$40,000 threshold. The purchase of two 2020 Ford Interceptor SUVs with equipment is included here.

ACCOUNT 45593 CAPITAL IMPROVEMENTS - \$0 – No money is allocated this year for capital improvements.

ACCOUNT 45597 CAPITAL LEASE PURCHASE - \$0 – No money is allocated this year for capital improvements.

POLICE DEPARTMENT - OTHER CHARGES (\$137,600)

ACCOUNT 47720 POLICE COMMISSION - \$4,700 – This line item reflects expenses for the promotion and discipline of police officers and funding for a sergeant promotional exam, if needed.

ACCOUNT 47730 EMERGENCY SERVICE DISASTER - \$8,300 - This item covers some of the current staff time devoted to emergency services.

ACCOUNT 47760 UNIFORMS - \$62,000 - This line item is pursuant to the current union contract for the uniform allowances and for new and replacement bulletproof vests for officers.

POLICE DEPARTMENT SUMMARY (\$9,970,000) As the agency responsible for providing front-line public safety services to Village residents, the Police Department is by far the largest department of the Village, making up nearly half of the General Fund budget. Personnel alone within this department accounts for more than 83% of the department's total budget. All expenditures are necessary to meet the public service goals identified in certain guiding principles noted earlier in this memo.

COMMUNITY DEVELOPMENT DEPARTMENT – PERSONNEL (\$930,100)

This department of the Village includes the services of building permit review, code enforcement, property maintenance, economic development, downtown revitalization, public art, and planning and zoning coordination. The budget for the Community Development Department is based on expected implementation of various departmental program goals.

**COMMUNITY DEVELOPMENT DEPARTMENT - CONTRACTUAL SERVICES, (\$248,000),
SUPPLIES AND MATERIALS (\$33,500), AND MAINTENANCE (\$54,400)**

ACCOUNT 42234 PROFESSIONAL SERVICES - \$199,600 - This item is used to pay for outside professional service contracts and the employee leasing agreements of two economic development professionals through GovTemps. Included are funds for economic development services to recruit developers and businesses to the Corporate Campus, retail corridors and the downtown. Other services anticipated are consultants in specialized areas of planning, elevator inspections, grass-cutting services (for violations

of property maintenance codes), and other possible outside inspection services, if needed, for larger commercial projects and/or summer peak building permit review. Other expenditures in all categories are decreasing accordingly due to less building activity.

ACCOUNT 43362 PUBLIC ART - \$13,000 - This line item covers expenses for the Public Art Program. The costs will cover all-weather signs adjacent to the sculptures and other expenses necessary to set up the public art displays including the annual Art on the Fox event. *Note:* Public art impact fees could also be collected and placed in the General Fund to cover a portion of these expenses if there is some new development. Funds are recommended in this account to act as a stipend to artists who may agree to loan the Village an outdoor sculpture for display. Additionally, \$5,000 from the Public Art Fund will be used to make repairs to an outdoor art piece.

COMMUNITY DEVELOPMENT CAPITAL IMPROVEMENTS (\$0) AND OTHER CHARGES (\$40,000)

ACCOUNT 43335 VEHICLES & EQUIPMENT - \$0 – No money is allocated.

ACCOUNT 45593 CAPITAL IMPROVEMENTS - \$0 – No money is allocated.

ACCOUNT 47710 ECONOMIC DEVELOPMENT - \$26,200 - This item covers the continued implementation of the Downtown Planning Study, Retail Marketing, Business Park Marketing, and the Business Retention Program recommended by the Algonquin Economic Development Commission.

COMMUNITY DEVELOPMENT DEPARTMENT SUMMARY (\$1,306,000)

This department accounts for about 6% of the General Fund budget and is responsible for economic development programs, processing of every development plan proposed and every building permit of this growing Village, including enforcement of property maintenance codes. The revenue directly from community development-related matters consists of \$500,000, or approximately 2.5% of the General Fund budget revenues. The Village needs to maintain a highly professional level of service in the department since its efforts will be measured by the quality of the developments in the future of the Village.

PUBLIC WORKS DEPARTMENT - PUBLIC WORKS ADMINISTRATION

The organization of the Public Works Department utilizes the division of Public Works Administration to efficiently allocate the time and responsibilities of the Public Works Department who assist all departments of the Village. The positions that are involved with building and vehicle maintenance cross over to multiple divisions within Public Works, multiple departments of the Village, and multiple funds within the budget. Public Works Administration also manages General Services (formerly Streets Division and Parks and Forestry Division), all of which are funded through the General Fund, as well as the separate Enterprise Fund of the Water and Sewer Operating Divisions.

PUBLIC WORKS ADMINISTRATION – PERSONNEL (\$284,700)

Four full-time positions are covered by the Public Works Administration Division.

PUBLIC WORKS ADMINISTRATION - CONTRACTUAL SERVICES (\$18,200) SUPPLIES AND MATERIALS (\$12,100) AND MAINTENANCE (\$54,500)

The line items for Public Works Administration under contractual services and supplies and materials reflect only those services needed for the Public Works Administration Division. Likewise, the maintenance line items are only for the Public Works Administration's share of buildings, grounds and vehicle maintenance.

PUBLIC WORKS ADMINISTRATION - CAPITAL EXPENDITURES (\$0)

No money is allocated.

PUBLIC WORKS ADMINISTRATION – TRANSFERS (\$21,000) AND OTHER CHARGES (\$9,500)

The transfer satisfies the final installment to the bond issue. Under Other Charges, travel and training and uniform costs have been reduced to reflect constraint expenditures needed to keep costs down this fiscal year.

GENERAL SERVICES – PERSONNEL (\$2,193,000)

The staff of General Services (formerly Streets Division and Parks and Forestry Division) is proposed with no new full-time personnel. The number of full-time employees within General Services is at 22 with additional seasonal personnel to meet service demands during peak seasons.

For winter months, snowplow routes are established for snow and ice removal on the 130 miles of streets, bike trails, and municipal parking lots. Likewise, during the spring, summer, and fall seasons, patching, maintenance, street sweeping, and striping must all be performed by the staff of General Services.

General Services covers the expenses needed for the maintenance of parks and municipal properties. Park maintenance costs are expanding greatly due to the commitment by the Village Board to acquire parkland and to enhance maintenance and improvements to community parks. The expenditures accurately represent the Village's cost of additional parklands and increased responsibilities to maintain the tree stock within the public areas and tree loss caused by the emerald ash borer infestation. Likewise, tree preservation, tree replacement, and grounds maintenance are increasingly important to the Village and the overall quality of facilities serving the public.

GENERAL SERVICES - CONTRACTUAL SERVICES (\$1,054,800) AND SUPPLIES AND MATERIALS (\$185,400)

Contractual accounts cover utility costs such as power for streetlights, fuel costs, mosquito control, aquatic weed control, landscape maintenance, utility locating, downtown plants & flowers, downtown snow removal, cul-de-sac plowing and play surface mulch installation. Supplies and Materials also include those items needed for street repairs such as asphalt, stone, signs, landscape restoration, etc.

ACCOUNT 42212 ELECTRIC - \$325,000 - This account recognizes the cost of power for all the streetlights throughout the Village for the year.

ACCOUNT 42234 PROFESSIONAL SERVICES - \$670,750 - This line item is used to pay for subscription costs for the Automatic Vehicle Location System. In addition, it includes money to pay for IEPA storm water permit fees, JULIE locate service, weather command

services, broadleaf weed control, mosquito control, aquatic weed control and rough turf mowing. Contractual services also include landscape maintenance, cul-de-sac plowing and downtown snow removal.

Funding for maintenance activities in the downtown area is budgeted as part of a trial period to develop and refine a maintenance program that is congruent with the recent physical improvements in that area. The program will provide a different level of service than other parts of the community. Upon conclusion of the trial period, alternate funding mechanisms should be explored to have better alignment with the benefits received in this area.

ACCOUNT 43309 MATERIALS - \$20,550 - This line item is for in-house projects which utilize materials such as stone, asphalt, paint, mulch and seed. In addition, drainage problems continually need to be addressed throughout the Village and require materials such as pipe, manhole parts, gravel, and various types of stone.

ACCOUNT 43320 TOOLS, EQUIPMENT AND SUPPLIES - \$48,150— This account covers the costs for the day-to-day tools and supplies. Funds are provided for typical hand tools, concrete saw parts, tree trimming supplies, and equipment for playground repairs.

ACCOUNT 43366 SIGN PROGRAM - \$25,000 - The expenses under this item include the purchase of posts and signs for public rights of way. With the use of the computerized sign-making equipment, Public Works staff can make and customize signs for the Village. The materials for sign blanks and the backing materials are included in this expenditure.

GENERAL SERVICES - MAINTENANCE (\$783,100)

ACCOUNT 44402 TREE PLANTING - \$16,300 - Expenses under this item include seasonal plant displays, as well as replacement plants and trees on public properties, including parkway trees. Finally, this line item provides for the 50/50 parkway tree program. The allocated funds will not completely satisfy the current waiting list of tree replacements due to the emerald ash borer infestation. The 50/50 tree program only covers the situation where a property owner wants an additional parkway tree. Any existing parkway tree that dies will be replaced 100% by the Village.

ACCOUNT 44420 VEHICLE MAINTENANCE - \$255,000 - This item covers maintenance of all machinery and apparatus that are driven or towed, including trucks, vans, tractors, cars, riding mowers, or anything mounted to those pieces such as snowplows or salt spreaders.

ACCOUNT 44421 EQUIPMENT MAINTENANCE - \$270,000 - The equipment maintenance line item represents expenses that are preformed or coordinated through Internal Services.

ACCOUNT 44423 BUILDING MAINTENANCE - \$177,000 – The building services maintenance line item represents expenses that are preformed or coordinated through Internal Services.

ACCOUNT 44427 CURB AND SIDEWALK PROGRAM - \$8,000 - This item includes funding for sidewalk inspection, ADA compliance and repair for damaged sidewalks. Additional curb and sidewalk material costs are covered under the MFT Fund to reduce these expenditures in the General Fund.

ACCOUNT 44428 STREET MAINTENANCE- \$12,000 – This item includes crack filling for road surface preservation and thermoplastic roadway striping.

ACCOUNT 44429 STREET LIGHT MAINTENANCE - \$6,000 - This line item covers the in-house maintenance of the Village-owned streetlights, poles, and fixtures.

ACCOUNT 44430 TRAFFIC SIGNAL MAINTENANCE - \$25,500 - These are set costs for the Village's share of existing traffic signals shared with IDOT.

ACCOUNT 44431 STORM SEWER MAINTENANCE - \$11,700 – This provides for pipe and manhole parts for the utilities team.

GENERAL SERVICES - CAPITAL EXPENDITURES (\$54,500)

Expenditures include a wing blade for Unit #624 and a sign replacement machine.

GENERAL SERVICES – TRANSFERS (\$141,500) AND OTHER CHARGES (\$41,700)

This line item is primarily used for uniform and safety items along with a modest amount budgeted for training.

ACCOUNT 48005 TRANSFER TO POOL - \$141,500 - This item includes the funds necessary to cover the balance of expenditures for the Lions-Armstrong Memorial Pool not covered by pool revenues. The transfer amount is more than the current fiscal year due to increased maintenance costs.

ACCOUNT 47740 TRAVEL TRAINING & DUES - \$24,000 AND ACCOUNT 47760 UNIFORM & SAFETY - \$17,700 these items are critical to personnel for strategic planning, training, safety equipment, and procedures for the correct and safe operation of equipment.

PUBLIC WORKS DEPARTMENT SUMMARY (\$4,854,000)

The divisions of the Public Works Department covered in the General Fund—

1) Public Works Administration, 2) General Services—together make up 21% of the General Fund Budget, 2% and 19%, respectively.

Unlike the Police Department where personnel costs consist of 83% of the department's budget, the expenditures for these divisions of Public Works usually require more capital investment of materials and equipment to assist in the physical improvement of streets and parks, including the upkeep and maintenance of the Village's public infrastructure, such as public buildings, grounds, and municipal vehicles. The budget for these divisions includes a decrease in the number employees and is committed to the continued increased efficiency and high quality of maintenance as performed over the past several years with the purchase of strategic equipment to assist existing personnel with efficient execution of their responsibilities.

MULTI-DEPARTMENTAL EXPENDITURES (\$4,382,000)

Multi-Departmental expenses are those that cross over to all departments and divisions of the Village. The professional services for employee assistance and computer network improvements are included in the Multi-Departmental expenses. Multiple major

computer software improvements (\$236,600) that cross over to all departments are covered in Account 43333. The annual insurance premium for the General Fund is in Account 42236 (\$497,000). \$34,500 is budgeted for an employee wellness initiatives and Village-wide training. And transfers to the Street Improvement Fund (\$3,600,000) is reflected here.

GENERAL FUND BUDGET SUMMARY

The General Fund is the major operating fund for the Village, and it has retained a sound financial base. Maintaining a sufficient cash reserve is essential to the solid financial operation of any Village will be maintained in this fiscal year by full implementation of this proposed budget and maintained revenue projections. Staff feels this proposed budget attempts to implement many of the goals established by the Village Board. The quality of the development and services in the Village is accomplished by all employees and elected officials involved with the decision-making process. The projected expenditures outlined in this General Fund not only maintain the current service delivery level to all of our residents but hopefully go further to accomplish goals of improved quality standards desired and expected in this village. The projected revenues and expenditures are conservative, yet realistic, and the implementation of the budget is results-based for effective and efficient services for our residents

Improving municipal services by budgeting for outcomes is a commitment that has been made in recent budgets, and it is hoped that elected officials and the public can recognize the progress made in serving the public interest over the past years through careful implementation of the Village's budget. This progress and momentum are being built on in this proposed budget so that the Village can provide yet a higher level of service in future years.

General Fund

Revenues

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Budget
Sales Tax								
01000500	31010	Sales Tax	\$ 7,635,489.68	\$ 7,704,132.83	\$ 7,733,393.88	\$ 3,761,844.60	\$ 7,650,000.00	\$ 7,750,000.00
Subtotal			\$ 7,635,489.68	\$ 7,704,132.83	\$ 7,733,393.88	\$ 3,761,844.60	\$ 7,650,000.00	\$ 7,750,000.00
Income Tax								
01000500	31020	Income Tax	\$ 3,899,246.37	\$ 3,579,608.55	\$ 3,519,185.48	\$ 1,922,126.67	\$ 3,400,000.00	\$ 3,675,000.00
01000500	31590	State Replacement Tax – Twp.	7,494.03	7,236.21	3,111.47	-	7,000.00	5,000.00
01000500	31591	State Replacement Tax – State	49,004.17	58,557.25	54,470.60	27,004.53	54,000.00	54,000.00
Subtotal			\$ 3,955,744.57	\$ 3,645,402.01	\$ 3,576,767.55	\$ 1,949,131.20	\$ 3,461,000.00	\$ 3,734,000.00
Community Development Fees								
01000100	32070	Planning/Zoning/Annex.	\$ 10,363.40	\$ 9,979.50	\$ 38,752.60	\$ 4,440.00	\$ 10,000.00	\$ 10,000.00
01000100	32100	Building Permits	646,197.26	419,176.40	594,154.99	286,400.00	420,000.00	440,000.00
01000100	32101	Site Development Fee	2,000.00	990.00	4,026.00	660.00	1,000.00	1,000.00
01000100	32102	Public Art Impact Fee	5,615.85	1,270.00	2,320.80	1,532.00	1,000.00	2,000.00
01000100	34105	Platting Fees	9,326.00	-	-	8,140.00	2,000.00	2,000.00
01000100	32110	Outsourced Services Fees	36,825.90	29,278.65	26,387.60	13,120.00	30,000.00	25,000.00
01000100	35012	Building Permit Fines	28,600.60	20,720.00	23,695.00	17,109.00	20,000.00	20,000.00
Subtotal			\$ 738,929.01	\$ 481,414.55	\$ 689,336.99	\$ 331,401.00	\$ 484,000.00	\$ 500,000.00
Police/Court Fines								
01000200	34020	Police Accident Reports	\$ 4,297.00	\$ 4,527.00	\$ 5,689.00	\$ 4,102.00	\$ 4,000.00	\$ 5,000.00
01000200	34022	Alarm Lines	-	-	-	-	-	-
01000200	34025	Police Training Reimbursement	589.86	-	-	372.36	-	-
01000200	34018	Truck Weight Permit	3,850.00	8,450.00	12,450.00	3,825.00	7,000.00	10,000.00
01000200	35050	Police Fines	5,835.95	29,210.05	9,573.48	736.39	8,000.00	8,000.00
01000200	35053	Municipal Court - Police Fines	71,717.34	94,751.62	89,662.09	26,856.80	80,000.00	87,000.00
01000200	35060	County-DUI Fines	10,694.60	9,548.00	14,918.14	5,448.00	10,000.00	12,000.00
01000200	35062	County Court Fines	175,114.43	157,059.61	156,894.34	71,294.04	145,000.00	150,000.00
01000200	35063	County Drug Fines	2,221.25	877.50	377.50	437.50	1,000.00	500.00
01000200	35064	County Prosecution Fees	15,014.00	15,646.12	14,220.70	5,964.09	15,000.00	15,000.00
01000200	35065	County Vehicle Fines	9,847.89	10,406.99	8,584.92	3,758.86	10,000.00	10,000.00
01000200	35066	County Electronic Citation Fee	1,328.00	1,364.46	1,276.00	580.71	1,000.00	1,000.00
01000200	35067	County Warrant Execution	1,190.00	1,610.00	1,690.00	560.00	1,000.00	1,500.00
01000200	35068	County Auto Expungement	-	20.00	75.00	-	-	-
01000200	35085	Administrative Towing & Storage	38,677.00	44,528.00	34,033.80	21,482.50	30,000.00	35,000.00
01000200	35090	Traffic Light Enforcement	150,398.18	30,060.89	13,902.42	9,584.14	-	-
01000100	35095	Municipal Court	11,937.00	9,033.00	5,786.00	6,670.00	8,000.00	10,000.00
Subtotal			\$ 502,712.50	\$ 417,093.24	\$ 369,133.39	\$ 161,672.39	\$ 320,000.00	\$ 345,000.00
Franchise & Telecommunication Fees								
01000500	31180	Cable Franchise	\$ 546,473.59	\$ 547,682.82	\$ 531,436.38	\$ 250,979.36	\$ 540,000.00	\$ 510,000.00
01000500	31190	Telecommunications Tax	127,844.18	120,449.98	108,057.91	53,268.46	105,000.00	100,000.00
Subtotal			\$ 674,317.77	\$ 668,132.80	\$ 639,494.29	\$ 304,247.82	\$ 645,000.00	\$ 610,000.00
Real Estate Taxes								
01000500	31500	Real Estate Tax General	\$ 1,068,578.37	\$ 661,457.26	\$ -	\$ -	\$ -	\$ -
01000500	31510	Real Estate Tax Police	1,753,027.71	1,750,264.62	2,425,614.74	2,381,060.68	2,400,000.00	2,415,000.00
01000500	31520	Real Estate Tax IMRF	434,016.95	398,464.56	399,276.19	297,633.50	300,000.00	300,000.00
01000500	31530	Real Estate Tax R&B	395,264.87	395,102.81	393,765.10	375,848.66	390,000.00	380,000.00
01000500	31550	Real Estate School Crossing	18,958.79	17,927.86	14,974.53	14,886.05	15,000.00	-
01000500	31560	Real Estate Tax - Insurance	299,322.79	498,080.72	299,457.14	436,523.55	440,000.00	450,000.00
01000500	31570	Real Estate Tax FICA	651,525.78	547,892.77	549,004.75	446,450.42	450,000.00	450,000.00
01000500	31575	Real Estate Tax ESDA	5,983.28	4,984.41	4,994.36	4,959.17	5,000.00	-
01000500	31580	Real Estate Tax Police Pension	1,237,199.60	1,829,959.15	1,896,570.41	1,974,291.69	1,990,000.00	1,985,000.00
Subtotal			\$ 5,863,878.14	\$ 6,104,134.16	\$ 5,983,657.22	\$ 5,931,653.72	\$ 5,990,000.00	\$ 5,980,000.00
Donations								
01001100	33025	Donations - Recreation	\$ 2,099.80	\$ 2,115.85	\$ 3,596.57	\$ 3,571.66	\$ 3,000.00	\$ 4,000.00
01000100	33030	Donations-Operating-General Govt.	61,310.87	57,105.50	69,046.88	19,408.21	50,000.00	50,000.00
01000200	33031	Donations-Operating-Public Safety	21,326.94	49,425.66	21,048.39	4,516.54	25,000.00	23,000.00
01000300	33032	Donations-Operating-Public Works	7,365.23	12,056.78	9,022.87	1,101.00	7,500.00	10,000.00
01000300	33052	Donations-Capital-Public Works	-	4,902.96	-	-	-	-
01000100	33100	Donation-Makeup Tax	49,043.65	48,947.03	40,918.40	27,813.98	45,000.00	45,000.00
Subtotal			\$ 141,146.49	\$ 174,553.78	\$ 143,633.11	\$ 56,411.39	\$ 130,500.00	\$ 132,000.00

General Fund

Revenues

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Budget
Grants								
01000100	33230	Grants-Operating Gen. Gov.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01000200	33231	Grants-Operating Public Safety	3,333.78	32,496.10	7,028.61	12,001.64	-	-
01000300	33232	Grants-Operating Public Works	-	37,500.00	11,941.00	-	-	-
Subtotal			\$ 3,333.78	\$ 69,996.10	\$ 18,969.61	\$ 12,001.64	\$ -	\$ -
Interest								
01000500	36001	Interest	\$ 178.30	\$ 506.34	\$ 713.40	\$ 262.16	\$ 750.00	\$ 1,250.00
01000500	36002	Interest - Insurance	44.42	78.92	39.62	23.43	50.00	50.00
01000500	36020	Interest - LGIP	21,029.55	44,094.11	87,914.07	86,072.49	50,000.00	150,700.00
01000500	36050	Investment Income - Fixed Income	64,736.91	28,593.82	43,617.99	34,615.97	70,200.00	75,000.00
Subtotal			\$ 85,989.18	\$ 73,273.19	\$ 132,285.08	\$ 120,974.05	\$ 121,000.00	\$ 227,000.00
Other								
01000100	32080	Liquor Licenses	\$ 117,894.50	\$ 129,034.25	\$ 112,624.00	\$ 112,096.00	\$ 118,000.00	\$ 115,000.00
01000100	32085	Licenses	59,322.00	63,983.12	67,774.25	6,778.00	57,000.00	65,000.00
01000100	33008	Intergovernmental - General Government	22,906.00	25,288.00	79,232.00	47,766.00	20,000.00	50,000.00
01000200	33010	Intergovernmental - Police	105,540.71	107,673.64	107,864.53	1,622.17	105,000.00	105,000.00
01000300	33012	Intergovernmental -Public Works	-	680.00	580.00	-	500.00	500.00
01000100	34010	Historical Commission	360.37	950.00	1,700.00	150.00	500.00	500.00
01000100	34012	Reports/Maps/Ordinances	595.50	721.00	632.80	210.00	500.00	500.00
01000100	34100	Rental Income	86,457.79	79,610.33	67,396.47	39,938.79	39,500.00	41,000.00
01000100	34101	Facility Rental Fees	2,181.00	6,435.00	6,140.00	2,061.00	5,000.00	5,000.00
01000300	34102	Park Rental Fees	11,738.25	10,105.25	7,109.25	4,053.00	12,000.00	8,000.00
01000300	34230	Signage Billings	264.00	752.52	100.75	-	250.00	200.00
01000100	34410	Recreation Programs	96,105.34	106,611.76	91,143.75	60,220.80	189,000.00	103,000.00
01000100	34720	Administrative Fees	40.00	230.00	140.00	5.00	-	100.00
01000200	35080	Forfeited Funds	5,243.20	1,075.76	-	-	2,500.00	-
01000200	37100	Restitution - Public Safety	3,439.56	254.37	1,396.25	319.83	500.00	500.00
01000300	37100	Restitution - Public Works	18,308.59	22,459.69	25,390.42	550.00	10,000.00	15,000.00
01000500	37110	Insurance Claims	260,524.48	52,995.39	35,726.72	7,025.20	-	-
01000500	37900	Miscellaneous Revenue	461.26	544.00	3,337.51	-	250.00	500.00
01000500	37902	IPBC - Change in Terminal Reserve	8,077.00	66,974.00	24,662.00	-	-	-
01000100	37905	Sale of Surplus Property	24,919.68	26,139.89	57,444.04	5,178.71	25,000.00	30,200.00
01000500	38016	Transfer from Special Revenue-Hotel	35,000.00	35,000.00	35,000.00	-	35,000.00	35,000.00
Subtotal			\$ 859,379.23	\$ 737,517.97	\$ 725,394.74	\$ 287,974.50	\$ 620,500.00	\$ 575,000.00
General Fund Total			\$ 20,460,920.35	\$ 20,075,650.63	\$ 20,012,065.86	\$ 12,917,312.31	\$ 19,422,000.00	\$ 19,853,000.00
Transfers from Fund Balance								
		Public Art Fund						\$ 5,000.00
FY 19/20 Total							\$ 19,422,000.00	\$ 19,858,000.00

General Services Administration Department

Expenditures

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2 YTD	FY 18/19 Budget	FY 19/20 Dept.	FY 19/20 Manager	FY 19/20 Budget
Personnel										
01100100	41103	IMRF	\$ 102,834.70	\$ 106,253.99	\$ 106,384.87	\$ 51,573.81	\$ 113,600.00	\$ 102,000.00	\$ 103,000.00	\$ -
01100100	41104	FICA	70,838.52	73,824.11	74,437.71	36,961.13	81,700.00	85,000.00	85,000.00	-
01100100	41105	Unemployment Tax	1,461.38	1,565.42	1,368.88	209.49	2,100.00	2,000.00	2,000.00	-
01100100	41106	Health Insurance	147,370.57	156,421.04	151,033.47	73,882.15	152,000.00	158,000.00	155,000.00	-
01100100	41110	Salaries	915,365.68	964,948.10	973,609.28	482,552.79	994,000.00	1,024,000.00	1,028,000.00	-
01101100	41113	Salary - Recreation Instructors	13,390.02	10,564.74	6,343.42	2,161.50	15,000.00	12,000.00	12,000.00	-
01100100	41130	Salary - Elected Officials	57,000.00	57,000.00	57,000.00	28,500.00	57,000.00	57,000.00	57,000.00	-
01100100	41140	Overtime	1,181.22	1,760.52	2,061.04	1,087.87	4,000.00	3,000.00	3,000.00	-
Subtotal			\$ 1,309,442.09	\$ 1,372,337.92	\$ 1,372,238.67	\$ 676,928.74	\$ 1,419,400.00	\$ 1,443,000.00	\$ 1,445,000.00	\$ -
Contractual Services										
01100100	42210	Telephone	\$ 17,946.29	\$ 17,681.56	\$ 19,068.22	\$ 9,701.09	\$ 20,300.00	\$ 20,800.00	\$ 20,800.00	\$ -
01100100	42211	Natural Gas	640.12	-	-	-	-	-	-	-
01100100	42225	Bank Processing Fees	-	-	-	-	-	300.00	300.00	-
01100100	42228	Investment Management	6,201.98	4,094.00	4,119.00	2,316.00	5,000.00	5,000.00	5,000.00	-
01100100	42230	Legal Services	81,783.15	56,892.28	50,406.92	18,208.99	57,000.00	50,000.00	50,000.00	-
01100100	42231	Audit Services	31,234.12	26,060.10	26,581.61	21,551.70	29,500.00	29,800.00	29,800.00	-
01100100	42234	Professional Services	24,415.51	38,756.62	45,669.02	12,960.20	63,500.00	85,500.00	85,500.00	-
01100100	42242	Publications	2,458.80	2,556.16	2,305.71	772.00	2,300.00	2,200.00	2,200.00	-
01100100	42243	Printing & Advertising	5,590.14	6,616.03	4,403.83	2,570.84	6,500.00	6,500.00	6,500.00	-
01100100	42245	Village Communications	12,247.57	11,219.38	14,294.19	3,324.31	16,000.00	16,000.00	16,000.00	-
01100100	42260	Physicals & Screenings	-	60.00	90.00	35.00	-	-	-	-
01100100	42272	Lease Payments	6,030.69	5,549.04	5,820.07	2,641.49	6,000.00	6,100.00	6,100.00	-
01100100	42305	Municipal Court	6,169.50	5,651.59	5,927.51	2,668.75	8,000.00	7,000.00	7,000.00	-
Subtotal			\$ 194,717.87	\$ 175,136.76	\$ 178,686.08	\$ 76,750.37	\$ 214,100.00	\$ 229,200.00	\$ 229,200.00	\$ -
Supplies & Materials										
01100100	43308	Office Supplies	\$ 5,932.74	\$ 6,294.51	\$ 7,449.92	\$ 2,591.45	\$ 8,000.00	\$ 7,600.00	\$ 7,600.00	\$ -
01100100	43317	Postage	7,585.01	6,996.76	7,041.37	5,612.13	10,000.00	10,000.00	12,000.00	-
01100100	43320	Tools, Equipment & Supplies	18.43	73.99	268.63	-	500.00	500.00	500.00	-
01100100	43332	Office Furniture & Equipment	18,510.48	1,100.00	64.31	3,722.10	2,500.00	1,000.00	1,000.00	-
01100100	43333	IT Equipment	-	12,014.57	9,977.22	13,333.89	22,900.00	17,900.00	17,900.00	-
01100100	43340	Fuel	462.54	586.40	576.16	374.84	600.00	400.00	400.00	-
Subtotal			\$ 32,509.20	\$ 27,066.23	\$ 25,377.61	\$ 25,634.41	\$ 44,500.00	\$ 37,400.00	\$ 39,400.00	\$ -
Maintenance										
01100100	44420	Vehicle Maintenance (S)	\$ 2,146.89	\$ 3,744.69	\$ 3,418.55	\$ 2,089.73	\$ 6,000.00	\$ 4,000.00	\$ 4,000.00	\$ -
01100100	44423	Building Services (S)	132,175.17	116,497.28	110,682.44	64,164.06	144,000.00	112,000.00	112,000.00	-
01100100	44426	Office Equipment Maintenance	3,753.13	3,795.00	3,039.25	2,065.12	4,500.00	3,950.00	4,000.00	-
Subtotal			\$ 138,075.19	\$ 124,036.97	\$ 117,140.24	\$ 68,318.91	\$ 154,500.00	\$ 119,950.00	\$ 120,000.00	\$ -
Capital Expenditures										
01100100	45595	Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01100100	45590	Capital Purchase	-	-	-	52,500.00	-	-	66,500.00	-
01100100	45593	Capital Improvements	24,051.79	39,688.73	-	-	-	-	-	-
Subtotal			\$ 24,051.79	\$ 39,688.73	\$ -	\$ 52,500.00	\$ -	\$ -	\$ 66,500.00	\$ -
Other Charges										
01101100	47701	Recreation Programs	\$ 116,456.64	\$ 125,748.67	\$ 118,221.58	\$ 55,297.09	\$ 251,000.00	\$ 240,850.00	\$ 152,000.00	\$ -
01100100	47740	Travel/Training/Dues	19,813.96	24,341.65	27,497.42	8,241.76	37,500.00	36,400.00	36,650.00	-
01100100	47741	Elected Officials - Expenses	573.29	1,086.07	1,040.13	576.16	1,000.00	1,000.00	1,000.00	-
01100100	47743	Environmental Programs	-	396.46	803.36	-	500.00	500.00	500.00	-
01100100	47745	President's Expenses	259.50	746.33	353.00	95.00	1,000.00	1,000.00	1,000.00	-
01100100	47750	Historic Commission	1,463.89	2,153.58	2,711.08	-	2,400.00	3,600.00	3,600.00	-
01100100	47760	Uniforms & Safety Items	-	856.55	-	528.50	1,500.00	1,000.00	1,000.00	-
01100100	47765	Sales Tax Rebate Expense	97,988.16	52,470.20	-	-	-	250,000.00	250,000.00	-
01100600	47790	Interest Expense	-	524.48	478.40	176.50	400.00	150.00	150.00	-
Subtotal			\$ 236,555.44	\$ 208,323.99	\$ 151,104.97	\$ 64,915.01	\$ 295,300.00	\$ 534,500.00	\$ 445,900.00	\$ -
General Services Administration Total			\$ 1,935,351.58	\$ 1,946,590.60	\$ 1,844,547.57	\$ 965,047.44	\$ 2,127,800.00	\$ 2,364,050.00	\$ 2,346,000.00	\$ -
(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.										

Police Department

Expenditures

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2 YTD	FY 18/19 Budget	FY 19/20 Dept.	FY 19/20 Manager	FY 19/20 Budget
Personnel										
01200200	41103	IMRF	\$ 52,791.11	\$ 54,765.61	\$ 52,366.96	\$ 23,588.55	\$ 56,000.00	\$ 45,000.00	\$ 48,000.00	\$ -
01200200	41104	FICA	357,630.72	365,013.31	366,373.49	176,824.36	383,000.00	396,000.00	398,000.00	-
01200200	41105	Unemployment Tax	5,839.48	6,124.06	5,360.91	341.56	6,500.00	6,500.00	6,500.00	-
01200200	41106	Health Insurance	610,211.71	615,982.70	618,429.74	\$ 302,074.64	643,000.00	650,000.00	681,000.00	-
01200200	41110	Salaries	471,049.65	492,380.53	473,206.20	212,783.94	483,000.00	451,000.00	467,000.00	-
01200200	41120	Salary-Sworn Officers	4,166,839.83	4,217,321.25	4,176,519.43	2,047,856.41	4,240,000.00	4,420,000.00	4,416,000.00	-
01200200	41122	Salary - Crossing Guards	10,992.27	16,509.38	14,809.38	7,181.25	17,500.00	17,500.00	17,500.00	-
01200200	41140	Overtime	198,248.62	208,480.53	250,265.25	113,802.30	250,000.00	260,000.00	260,000.00	-
01200200	41102	Pension Contribution Expense	1,240,000.00	1,837,000.00	1,900,000.00	1,974,291.69	1,990,000.00	1,985,000.00	1,985,000.00	-
Subtotal			\$ 7,113,603.39	\$ 7,813,577.37	\$ 7,857,331.36	\$ 4,858,744.70	\$ 8,069,000.00	\$ 8,231,000.00	\$ 8,279,000.00	\$ -
Contractual Services										
01200200	42210	Telephone	\$ 28,272.03	\$ 28,856.99	\$ 29,998.91	\$ 14,990.89	\$ 31,500.00	\$ 31,500.00	\$ 31,500.00	\$ -
01200200	42211	Natural Gas	617.32	-	-	-	1,000.00	1,000.00	1,000.00	-
01200200	42212	Electric	463.78	577.78	559.13	172.60	600.00	600.00	600.00	-
01200200	42215	Repeater Lines	75,469.83	58,110.81	52,990.46	26,495.22	53,000.00	58,000.00	58,000.00	-
01200201	42225	Bank Processing Fee	10.52	126.72	126.77	61.04	200.00	200.00	200.00	-
01200200	42230	Legal Services	77,606.19	111,885.85	122,145.88	56,566.89	85,000.00	100,000.00	100,000.00	-
01200200	42234	Professional Services	13,022.01	22,342.67	18,398.64	15,782.52	103,000.00	53,300.00	28,300.00	-
01200200	42242	Publications	986.94	1,699.42	564.00	-	1,400.00	1,400.00	1,400.00	-
01200200	42243	Printing & Advertising	2,881.78	2,875.06	1,893.51	680.56	4,000.00	4,000.00	4,000.00	-
01200200	42250	SEECOM	558,906.84	579,551.00	632,219.76	325,861.56	651,000.00	630,000.00	630,000.00	-
01200200	42260	Physical Exams	30.00	-	185.00	235.00	-	-	-	-
01200200	42270	Equipment Rental	6,755.54	6,840.42	6,652.06	1,780.44	14,100.00	33,250.00	33,300.00	-
01200201	42272	Lease Payments	3,817.73	4,272.00	4,272.00	2,136.00	4,200.00	4,200.00	4,200.00	-
01200200	42300	Traffic Light Enforcement	184,856.31	918.36	-	-	-	-	-	-
Subtotal			\$ 953,696.82	\$ 818,057.08	\$ 870,006.12	\$ 444,762.72	\$ 949,000.00	\$ 917,450.00	\$ 892,500.00	\$ -
Supplies & Materials										
01200200	43308	Office Supplies	\$ 9,037.17	\$ 9,868.41	\$ 10,400.52	\$ 2,501.14	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
01200200	43309	Materials	31,407.02	26,011.78	35,042.51	14,994.45	41,900.00	37,800.00	37,800.00	-
01200200	43317	Postage	3,096.30	3,452.37	3,332.59	1,522.12	3,200.00	3,400.00	3,400.00	-
01200200	43320	Tools, Equipment & Supplies	34,874.39	12,524.36	12,762.42	3,410.20	23,600.00	28,700.00	28,700.00	-
01200200	43332	Office Furniture & Equipment	11,565.38	51,253.97	2,892.63	63.69	1,200.00	7,750.00	1,800.00	-
01200200	43333	IT Equipment	-	54,989.43	35,129.44	33,617.90	65,150.00	11,700.00	11,700.00	-
01200200	43340	Fuel (S)	62,751.54	76,507.60	69,180.68	43,300.89	78,000.00	77,000.00	77,000.00	-
01200200	43364	D.A.R.E./Community Programs	8,349.50	6,492.93	4,902.96	1,040.18	10,000.00	10,000.00	10,000.00	-
Subtotal			\$ 161,081.30	\$ 241,100.85	\$ 173,643.75	\$ 100,450.57	\$ 233,050.00	\$ 186,350.00	\$ 180,400.00	\$ -
Maintenance										
01200200	44420	Vehicle Maintenance (S)	\$ 137,618.91	\$ 124,023.75	\$ 112,600.28	\$ 63,429.70	\$ 150,000.00	\$ 140,000.00	\$ 140,000.00	\$ -
01200200	44421	Equipment Maintenance (S)	12,538.74	17,836.14	13,834.10	4,059.11	15,200.00	15,000.00	15,000.00	-
01200200	44422	Radio Maintenance	3,227.72	2,868.94	2,145.91	90.00	2,000.00	4,000.00	4,000.00	-
01200200	44423	Building Services (S)	182,831.07	161,210.87	155,992.35	82,291.83	173,000.00	161,000.00	161,000.00	-
01200200	44426	Office Equipment Maintenance	9,535.00	8,316.71	8,153.00	6,281.75	8,650.00	8,650.00	8,700.00	-
Subtotal			\$ 345,751.44	\$ 314,256.41	\$ 292,725.64	\$ 156,152.39	\$ 348,850.00	\$ 328,650.00	\$ 328,700.00	\$ -

Police Department

Expenditures

Capital Expenditures										
01200200	43335	Vehicles & Equipment	\$ 206,256.45	\$ -	\$ 111,734.07	\$ 31,539.00	\$ 176,000.00	\$ 39,000.00	\$ 39,000.00	\$ -
01200200	45590	Capital Purchase	-	201,212.21	-	7,672.30	43,900.00	-	112,800.00	-
01200200	45593	Capital Improvements	41,896.67	66,147.88	-	-	-	-	-	-
01200200	45597	Capital Lease Payments	20,825.25	21,951.13	23,137.88	5,977.34	6,000.00	-	-	-
Subtotal			\$ 268,978.37	\$ 289,311.22	\$ 134,871.95	\$ 45,188.64	\$ 225,900.00	\$ 39,000.00	\$ 151,800.00	\$ -
Other Charges										
01200200	47720	Board of Police Commissioners	\$ 1,246.73	\$ 5,711.89	\$ 3,761.53	\$ 1,179.00	\$ 2,200.00	\$ 4,700.00	\$ 4,700.00	\$ -
01200200	47730	Emergency Service Disaster	7,112.16	7,111.05	7,726.27	3,626.81	8,400.00	8,250.00	8,300.00	-
01200200	47740	Travel/Training/Dues	28,741.29	30,481.39	35,459.45	19,452.39	41,500.00	60,000.00	60,000.00	-
01200200	47760	Uniforms & Safety Items	46,467.14	53,812.61	39,103.75	18,052.53	56,000.00	62,000.00	62,000.00	-
01200200	47770	Investigations	684.11	1,313.83	215.37	-	2,000.00	2,000.00	2,000.00	-
01200600	47790	Interest Expense	3,294.75	2,168.87	982.12	52.66	600.00	600.00	600.00	-
Subtotal			\$ 87,546.18	\$ 100,599.64	\$ 87,248.49	\$ 42,363.39	\$ 110,700.00	\$ 137,550.00	\$ 137,600.00	\$ -
Police Total			\$ 8,930,657.50	\$ 9,576,902.57	\$ 9,415,827.31	\$ 5,647,662.41	\$ 9,936,500.00	\$ 9,840,000.00	\$ 9,970,000.00	\$ -
(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.										

Community Development Department

Expenditures

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2 YTD	FY 18/19 Budget	FY 19/20 Dept.	FY 19/20 Manager	FY 19/20 Budget
Personnel										
01300100	41103	IMRF	\$ 104,002.03	\$ 104,241.42	\$ 93,989.01	\$ 37,610.15	\$ 89,000.00	\$ 72,000.00	\$ 72,000.00	\$ -
01300100	41104	FICA	68,678.22	69,316.14	63,666.76	25,757.48	61,000.00	56,000.00	56,000.00	-
01300100	41105	Unemployment Tax	1,321.92	1,211.76	961.04	88.43	1,300.00	1,100.00	1,100.00	-
01300100	41106	Health Insurance	106,598.96	105,124.01	93,742.70	38,585.14	92,500.00	85,000.00	85,000.00	-
01300100	41110	Salaries	917,160.34	923,425.63	846,491.24	342,243.99	775,000.00	711,000.00	711,000.00	-
01300100	41132	Salary - Planning/Zoning	1,290.00	895.00	1,495.00	895.00	2,000.00	2,000.00	2,000.00	-
01300100	41140	Overtime	822.37	3,640.89	3,092.88	791.03	3,000.00	3,000.00	3,000.00	-
Subtotal			\$ 1,199,873.84	\$ 1,207,854.85	\$ 1,103,438.63	\$ 445,971.22	\$ 1,023,800.00	\$ 930,100.00	\$ 930,100.00	\$ -
Contractual Services										
01300100	42210	Telephone	\$ 10,795.17	\$ 11,767.48	\$ 14,645.41	\$ 6,809.92	\$ 14,400.00	\$ 16,400.00	\$ 16,400.00	\$ -
01300100	42211	Natural Gas	175.73	-	-	-	-	-	-	-
01300100	42225	Bank Processing Fees	-	-	-	-	-	100.00	100.00	-
01300100	42230	Legal Services	(6,253.45)	11,788.75	5,847.06	5,643.75	20,000.00	20,000.00	20,000.00	-
01300100	42234	Professional Services	66,747.17	40,802.85	94,947.09	51,895.03	96,600.00	95,600.00	199,600.00	-
01300100	42242	Publications	207.05	163.75	-	-	1,200.00	1,100.00	1,100.00	-
01300100	42243	Printing & Advertising	1,147.91	1,470.83	841.98	220.00	1,000.00	5,500.00	5,500.00	-
01300100	42260	Physicals & Screenings	-	-	60.00	-	-	-	-	-
01300100	42272	Lease Payments	2,129.42	2,240.39	2,353.50	606.71	2,400.00	5,300.00	5,300.00	-
Subtotal			\$ 74,949.00	\$ 68,234.05	\$ 118,695.04	\$ 65,175.41	\$ 135,600.00	\$ 144,000.00	\$ 248,000.00	\$ -
Supplies & Materials										
01300100	43308	Office Supplies	\$ 2,203.19	\$ 1,878.10	\$ 1,631.68	\$ 1,102.05	\$ 3,300.00	\$ 4,000.00	\$ 4,000.00	\$ -
01300100	43317	Postage	1,819.27	1,585.57	1,098.47	391.27	1,500.00	2,000.00	2,000.00	-
01300100	43320	Tools, Equipment & Supplies	55.04	271.04	34.11	16.96	300.00	500.00	500.00	-
01300100	43332	Office Furniture & Equipment	4,827.98	2,936.87	-	-	-	2,000.00	2,000.00	-
01300100	43333	IT Equipment	-	7,717.63	2,336.23	7,536.66	9,000.00	5,000.00	5,000.00	-
01300100	43340	Fuel	7,496.55	7,694.37	6,237.99	4,425.01	8,000.00	7,000.00	7,000.00	-
01300100	43362	Public Art	5,742.96	6,397.12	8,935.55	7,731.62	6,000.00	8,000.00	13,000.00	-
Subtotal			\$ 22,144.99	\$ 28,480.70	\$ 20,274.03	\$ 21,203.57	\$ 28,100.00	\$ 28,500.00	\$ 33,500.00	\$ -
Maintenance										
01300100	44420	Vehicle Maintenance (S)	\$ 17,488.75	\$ 21,664.22	\$ 19,895.80	\$ 8,061.02	\$ 21,000.00	\$ 19,950.00	\$ 18,000.00	\$ -
01300100	44423	Building Services (S)	36,114.43	28,684.08	31,192.56	20,267.89	34,200.00	33,000.00	33,000.00	-
01300100	44426	Office Equipment Maintenance	2,345.57	2,675.65	2,628.66	1,717.76	3,400.00	3,400.00	3,400.00	-
Subtotal			\$ 55,948.75	\$ 53,023.95	\$ 53,717.02	\$ 30,046.67	\$ 58,600.00	\$ 56,350.00	\$ 54,400.00	\$ -
Capital Expenditure										
01300100	43335	Vehicles & Equipment	\$ -	\$ 17,187.11	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -
01300100	45593	Capital Improvements	11,637.96	26,459.14	-	-	-	-	-	-
Subtotal			\$ 11,637.96	\$ 43,646.25	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -
Other Charges										
01300100	47710	Economic Development	\$ 1,009.25	\$ 1,375.85	\$ 7,991.35	\$ 21,738.54	\$ 4,000.00	\$ 17,200.00	\$ 26,200.00	\$ -
01300100	47740	Travel/Training/Dues	10,199.05	11,187.14	7,775.81	2,022.00	11,600.00	13,040.00	13,000.00	-
01300100	47760	Uniforms & Safety Items	166.62	263.72	81.81	12.00	700.00	700.00	700.00	-
01300600	47790	Interest Expense	317.39	206.46	93.36	5.02	100.00	100.00	100.00	-
Subtotal			\$ 11,692.31	\$ 13,033.17	\$ 15,942.33	\$ 23,777.56	\$ 16,400.00	\$ 31,040.00	\$ 40,000.00	\$ -
Community Development Total			\$ 1,376,246.85	\$ 1,414,272.97	\$ 1,312,067.05	\$ 586,174.43	\$ 1,282,500.00	\$ 1,189,990.00	\$ 1,306,000.00	\$ -
(S) indicates those line items that reimburse the Internal Service Funds.										

Public Works Administration

Expenditures

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2 YTD	FY 18/19 Budget	FY 19/20 Dept.	FY 19/20 Manager	FY 19/20 Budget
Personnel										
01400300	41103	IMRF	\$ 28,610.99	\$ 23,695.31	\$ 24,145.90	\$ 12,063.66	\$ 26,000.00	\$ 23,000.00	\$ 23,500.00	\$ -
01400300	41104	FICA	18,067.22	14,822.40	15,400.02	8,240.17	17,500.00	17,500.00	17,500.00	-
01400300	41105	Unemployment Tax	275.36	220.36	187.86	-	300.00	300.00	300.00	-
01400300	41106	Health Insurance	29,323.65	19,063.86	18,183.10	6,390.52	22,000.00	16,000.00	16,000.00	-
01400300	41110	Salaries	250,706.01	208,841.80	214,268.72	108,921.30	221,000.00	227,000.00	227,000.00	-
01400300	41140	Overtime	-	-	-	9.30	400.00	400.00	400.00	-
Subtotal			\$ 326,983.23	\$ 266,643.73	\$ 272,185.60	\$ 135,624.95	\$ 287,200.00	\$ 284,200.00	\$ 284,700.00	\$ -
Contractual Services										
01400300	42210	Telephone	\$ 7,021.90	\$ 6,415.26	\$ 6,431.75	\$ 2,951.63	\$ 6,300.00	\$ 6,400.00	\$ 6,400.00	\$ -
01400300	42211	Natural Gas	258.58	-	-	-	-	-	-	-
01400300	42230	Legal Services	3,176.25	13,868.75	8,662.50	1,662.50	5,000.00	5,000.00	5,000.00	-
01400300	42234	Professional Services	4,200.00	5,869.34	-	-	-	-	-	-
01400300	42242	Publications	499.65	297.40	297.40	297.40	400.00	420.00	500.00	-
01400300	42243	Printing & Advertising	86.86	13.95	51.88	-	50.00	60.00	100.00	-
01400300	42260	Physicals & Screenings	30.00	-	-	-	300.00	300.00	300.00	-
01400300	42270	Equipment Rental	210.11	349.27	203.73	87.83	700.00	700.00	700.00	-
01400300	42272	Lease Payments	2,129.41	2,240.34	2,353.44	606.68	650.00	5,200.00	5,200.00	-
Subtotal			\$ 17,612.76	\$ 29,054.31	\$ 18,000.70	\$ 5,606.04	\$ 13,400.00	\$ 18,080.00	\$ 18,200.00	\$ -
Supplies & Materials										
01400300	43308	Office Supplies	\$ 1,460.98	\$ 1,501.84	\$ 1,191.77	\$ 628.50	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ -
01400300	43317	Postage	1,036.74	1,121.65	1,047.92	770.24	800.00	1,000.00	1,000.00	-
01400300	43320	Tools, Equipment & Supplies	861.41	4,533.35	39.40	-	200.00	100.00	100.00	-
01400300	43332	Office Furniture & Equipment	19,276.13	-	-	490.00	1,100.00	-	-	-
01400300	43333	IT Equipment	-	9,500.00	12,421.46	5,512.00	7,200.00	8,600.00	8,600.00	-
01400300	43340	Fuel	869.36	1,345.56	1,130.44	804.02	1,900.00	1,100.00	1,100.00	-
Subtotal			\$ 23,504.62	\$ 18,002.40	\$ 15,830.99	\$ 8,204.76	\$ 12,500.00	\$ 12,100.00	\$ 12,100.00	\$ -
Maintenance										
01400300	44420	Vehicle Maintenance (S)	\$ 9,313.12	\$ 7,530.04	\$ 4,823.09	\$ 5,317.81	\$ 11,000.00	\$ 7,000.00	\$ 7,000.00	\$ -
01400300	44423	Building Services (S)	48,772.66	49,571.68	51,481.37	21,988.80	46,000.00	47,000.00	47,000.00	-

			FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 18/19	FY 19/20	FY 19/20	FY 19/20
			Actual ¹	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget
Personnel										
01500300	41103	IMRF	\$ 180,919.78	\$ 184,025.55	\$ 171,351.69	\$ 78,778.25	\$ 176,000.00	\$ 150,000.00	\$ 156,000.00	\$ -
01500300	41104	FICA	122,333.04	125,601.33	119,390.57	58,055.23	123,000.00	121,000.00	125,000.00	-
01500300	41105	Unemployment Tax	3,003.88	3,097.63	2,488.36	385.80	3,000.00	3,000.00	3,000.00	-
01500300	41106	Health Insurance	296,392.24	285,543.61	254,748.36	124,359.21	273,000.00	274,000.00	294,000.00	-
01500300	41110	Salaries	1,583,688.81	1,618,555.28	1,477,707.74	755,306.91	1,521,000.00	1,496,000.00	1,550,000.00	-
01500300	41140	Overtime	60,134.71	67,811.99	122,963.97	21,718.59	65,000.00	65,000.00	65,000.00	-
Subtotal			\$ 2,246,472.46	\$ 2,284,635.39	\$ 2,148,650.69	\$ 1,038,603.99	\$ 2,161,000.00	\$ 2,109,000.00	\$ 2,193,000.00	\$ -
Contractual Services										
01500300	42210	Telephone	\$ 15,812.21	\$ 20,861.71	\$ 19,964.50	\$ 9,120.49	\$ 21,300.00	\$ 21,320.00	\$ 21,450.00	\$ -
01500300	42211	Natural Gas	891.54	-	123.15	158.64	1,000.00	1,200.00	1,200.00	-
01500300	42212	Electric	379,477.54	414,585.99	409,763.94	133,601.04	375,000.00	325,000.00	325,000.00	-
01500300	42230	Legal Services	-	2,332.00	612.50	87.50	1,500.00	1,500.00	1,500.00	-
01500300	42232	Engineering Services	7,144.75	1,404.00	3,433.45	300.00	3,600.00	4,100.00	4,100.00	-
01500300	42234	Professional Services	206,128.20	208,543.01	292,402.85	280,520.54	374,800.00	520,550.00	670,750.00	-
01500300	42243	Printing & Advertising	670.52	436.52	25.94	-	100.00	100.00	100.00	-
01500300	42253	Community Events	1,050.00	581.03	888.00	-	1,500.00	1,500.00	1,500.00	-
01500300	42260	Physicals & Screenings	1,110.00	877.50	811.00	731.00	1,500.00	1,500.00	1,500.00	-
01500300	42264	Snow Removal	7,399.24	1,833.47	1,140.65	228.61	1,700.00	1,700.00	1,700.00	-
01500300	42270	Equipment Rental	1,845.74	2,142.39	17,096.16	25,868.34	26,000.00	26,000.00	26,000.00	-
Subtotal			\$ 621,529.74	\$ 653,597.62	\$ 746,262.14	\$ 450,616.16	\$ 808,000.00	\$ 904,470.00	\$ 1,054,800.00	\$ -
Supplies & Materials										
01500300	43308	Office Supplies	\$ 406.31	\$ 452.34	\$ 55.99	\$ -	\$ 500.00	\$ 400.00	\$ 400.00	\$ -
01500300	43309	Materials	44,117.21	51,275.55	45,942.51	9,663.04	20,550.00	20,550.00	20,550.00	-
01500300	43317	Postage	94.32	-	162.40	-	100.00	100.00	100.00	-
01500300	43320	Tools, Equipment & Supplies	37,355.85	30,846.94	19,788.76	21,005.72	43,250.00	67,150.00	48,150.00	-
01500300	43332	Office Furniture & Equipment	29,641.53	-	-	-	-	-	-	-
01500300	43333	IT Equipment	-	27,148.99	18,331.49	13,096.62	16,400.00	19,200.00	19,200.00	-
01500300	43340	Fuel	62,088.08	59,329.39	81,508.90	37,289.50	66,000.00	72,000.00	72,000.00	-
01500300	43360	Park Upgrades	29,010.18	102,377.59	46,386.87	-	1,200.00	-	-	-
01500300	43366	Sign Program	14,846.85	18,095.02	23,459.28	17,435.45	25,000.00	66,000.00	25,000.00	-
01500300	43370	Infrastructure Maintenance	-	63,303.17	-	-	-	-	-	-
Subtotal			\$ 217,560.33	\$ 352,828.99	\$ 235,636.20	\$ 98,490.33	\$ 173,000.00	\$ 245,400.00	\$ 185,400.00	\$ -
Maintenance										
01500300	44402	Tree Planting	\$ 77,429.72	\$ 24,112.14	\$ 58,787.83	\$ 3,260.16	\$ 20,650.00	\$ 16,300.00	\$ 16,300.00	\$ -
01500300	44420	Vehicle Maintenance (S)	215,277.57	210,095.94	274,202.37	112,123.95	256,000.00	255,000.00	255,000.00	-
01500300	44421	Equipment Maintenance (S)	252,142.85	255,345.10	216,082.14	52,846.84	260,000.00	270,000.00	270,000.00	-
01500300	44423	Building Maintenance (S)	166,180.97	172,956.22	180,958.90	92,680.73	175,000.00	177,000.00	177,000.00	-
01500300	44425	Open Space Maintenance	14,900.00	14,900.00	-	-	-	-	-	-
01500300	44426	Office Equipment Maintenance	699.99	742.52	859.39	633.21	1,600.00	1,600.00	1,600.00	-
01500300	44427	Curb & Sidewalk Program	11,729.55	5,232.30	250.48	6,276.88	4,200.00	8,000.00	8,000.00	-
01500300	44428	Street Maintenance	21,781.10	28,230.78	33,468.67	14,617.50	15,000.00	12,000.00	12,000.00	-
01500300	44429	Street Light Maintenance	5,506.62	13,096.56	7,632.22	3,241.89	12,000.00	6,000.00	6,000.00	-
01500300	44430	Traffic Signal Maintenance	23,671.58	19,035.00	19,373.64	5,802.09	25,500.00	25,500.00	25,500.00	-
01500300	44431	Storm Sewer Maintenance	8,798.15	4,727.91	12,194.16	1,307.64	11,700.00	11,700.00	11,700.00	-
Subtotal			\$ 798,118.10	\$ 748,474.47	\$ 803,809.80	\$ 292,790.89	\$ 781,650.00	\$ 783,100.00	\$ 783,100.00	\$ -
Capital Expenditures										
01500300	43335	Vehicles & Equipment	\$ 31,240.33	\$ 26,738.80	\$ 32,224.00	\$ -	\$ 102,000.00	\$ 13,500.00	\$ 13,500.00	\$ -
01500300	45590	Capital Purchase	251,017.34	244,502.70	177,347.00	-	57,000.00	-	41,000.00	-
Subtotal			\$ 282,257.67	\$ 271,241.50	\$ 209,571.00	\$ -	\$ 159,000.00	\$ 13,500.00	\$ 54,500.00	\$ -
Transfers										
01500500	48005	Transfer to Pool	\$ 87,486.88	\$ 88,628.70	\$ 80,617.42	\$ 76,695.23	\$ 147,000.00	\$ 141,500.00	\$ 141,500.00	
Subtotal			\$ 87,486.88	\$ 88,628.70	\$ 80,617.42	\$ 76,695.23	\$ 147,000.00	\$ 141,500.00	\$ 141,500.00	\$ -
Other Charges										
01500300	47740	Travel/Training/Dues	\$ 16,004.53	\$ 16,082.64	\$ 17,045.05	\$ 4,946.76	\$ 19,650.00	\$ 23,920.00	\$ 24,000.00	\$ -
01500300	47760	Uniforms & Safety Items	14,485.21	15,162.98	15,437.37	6,618.04	17,700.00	17,700.00	17,700.00	-
Subtotal			\$ 30,489.74	\$ 31,245.62	\$ 32,482.42	\$ 11,564.80	\$ 37,350.00	\$ 41,620.00	\$ 41,700.00	\$ -
General Services Total			\$ 4,283,914.92	\$ 4,430,652.29	\$ 4,257,029.67	\$ 1,968,761.40	\$ 4,267,000.00	\$ 4,238,590.00	\$ 4,454,000.00	\$ -
(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.										
1 - The first year of operation for the General Services Division in FY 15/16, which merged the Streets Division and Parks & Forestry Division. Historical values are shown for illustrative purposes.										

Multidepartmental

Expenditures

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Dept.	FY 19/20 Manager	FY 19/20 Budget
01900100	42234	Professional Services	\$ 8,800.00	\$ 15,237.50	\$ 5,802.37	\$ 2,911.00	\$ 15,400.00	\$ 13,900.00	\$ 13,900.00	\$ -
01900100	42236	Insurance	479,809.58	476,748.57	485,993.30	510,194.32	516,000.00	497,000.00	497,000.00	-
01900100	43333	Computer Network	178,903.65	255,899.36	203,508.03	144,964.47	218,600.00	331,600.00	236,600.00	-
01900100	45590	Capital Purchase	14,418.83	40,278.22	-	-	-	-	-	-
01900300	45593	Capital Improvement	143,490.00	126,094.00	-	-	-	-	-	-
01900100	47740	Travel, Training, & Dues	7,551.78	20,706.56	6,611.75	1,955.79	22,000.00	39,500.00	34,500.00	-
01900500	48004	Transfer to Street Imp. Fund	-	1,000,000.00	-	600,000.00	600,000.00	3,600,000.00	3,600,000.00	-
01900500	48006	Transfer to Park Imp. Fund	-	-	-	400,000.00	400,000.00	-	-	-
Multidepartmental Total			\$ 832,973.84	\$ 1,934,964.21	\$ 701,915.45	\$ 1,660,025.58	\$ 1,772,000.00	\$ 4,482,000.00	\$ 4,382,000.00	\$ -
¹ - Includes funding for EAP program and for Hepatitis & Flu Shots. The remaining amounts are budgeted in Fund 07.										

¹ - Includes funding for EAP program and for Hepatitis & Flu Shots. The remaining amounts are budgeted in Fund 07.



VILLAGE OF ALGONQUIN
GENERAL SERVICES ADMINISTRATION

– M E M O R A N D U M –

DATE: February 27, 2019

TO: Committee of the Whole

FROM: Michael Kumbera, Assistant Village Manager

SUBJECT: *FY 19/20 Budget: Other Funds*

Attached are the proposed budgets for the following funds which will complete the Fiscal Year 2018-2019 Budget review:

- Development Fund
- Village Construction Fund
- Downtown TIF Fund
- Police Pension Fund
- Special Service Area #1 Fund (Riverside Plaza)
- Debt Fund

DEVELOPMENT FUND

This fund accommodates line items for the Hotel Tax and Cul de Sac categories which are described below:

Hotel Tax revenues result from taxes on hotel room billings pursuant to the municipal ordinance. The budget for revenues includes hotel tax receipts of \$46,000 and investment income of \$2,500. Budgeted expenditures are \$48,000 including \$13,000 for regional marketing and a transfer to the General Fund of \$35,000.

Cul-De-Sac revenues of \$9,500 are interest only due to the lack of new subdivision development in the village. Expenditures of \$60,000 are for contract snow plowing in certain cul-de-sacs. The increased level of expense reflects a continued level of service that includes an additional pass by the contractor during the snow event as well as after snow has ceased. Due to the imbalance of revenues and expenditures (sluggish development rate and increased level of service), this fund cannot be sustained over the long-term and service delivery will require a different source of revenue (new or existing).

Pursuant to comments made by our Village auditing firm, school donation impact fees from development are held in a fiduciary capacity by the Village. Therefore, these items will no longer be presented as a revenue/expense in the budget, only shown on our balance sheet.

Further, in FY 16/17, the entire balance of the Community Development Assistance Program was transferred to the Street Improvement Fund and no further activity with this program is expected.

VILLAGE CONSTRUCTION

The Village Construction Fund is used to account for construction costs of municipal buildings other than those used in the waterworks and wastewater utility. Due to some modest residential development activity, \$6,400 of donations are budgeted for Municipal Facility Fees. Additional revenues include interest income of \$400. Proposed expenses in FY 19/20 include \$131,000 for maintenance items at the Public Works Facility including flooring in the maintenance garage, Internal Services office, and administrative offices; electrical revisions, and installation of a wash bay catwalk. An additional \$31,000 is proposed for improvements to the Ganek Municipal Center including public restroom/common area improvements and flooring for the Police administrative offices. The proposed expenses will effectively reduce fund balance levels in the Village Construction Fund to a zero balance.

DOWNTOWN TIF FUND

The Village approved a tax increment financing (TIF) district in fall of 2014 for the downtown Algonquin area. The Downtown TIF Fund accounts for the revenues and expenditures related to this redevelopment project area. Revenues are budgeted conservatively and include real estate tax receipts of \$540,000 and interest income of \$200. Proposed expenditures are budgeted at \$540,200.

Detailed expenditures for redevelopment activities are reflected in the appropriate fund that is advancing the funding. A year-end journal entry is performed to present these expenses in the Downtown TIF Fund.

POLICE PENSION

Budgeted revenues for the Police Pension Fund total \$4,370,500 including employee contributions of \$445,500, investment income of \$1,940,000 and employer contributions of \$1,985,000 as recommended by an independent actuarial valuation.

Expenditures for retiree benefits/employee contribution refunds are \$1,424,000 and administration expenses of \$144,400 for total expenditures of \$1,568,400. Currently, there are four (4) annuitants on disability and fourteen (14) on retirement.

SPECIAL SERVICE AREA #1 FUND

Pursuant to Ordinance 2012-O-38, the owner of Riverside Plaza agreed to reimburse the Village for Streetscape Construction Special Services provided adjacent to the property located at 1 N. Main St. Special Service Area (SSA) #1 was established by Ordinance 2013-O-10 and provides that the Village may levy an amount not to exceed \$70,000 annually from the date of the establishment of the SSA, for five consecutive or more years until the Village is fully reimbursed \$350,000.

There is no activity budgeted in this fund for FY 19/20. The obligations incurred by the property owner pursuant to Ordinance 2013-O-10 have been satisfied in full.

DEBT FUND

The Village has two (2) remaining bond series that require debt service. One of those bonds is related to the Water and Sewer Utility as follows:

- Series 2013 refunded Series 2005A which partially financed the Phase 6 expansion of the Sewer Treatment Plant. This bond series will be retired in 2025. Debt service for that bond will be retired using the Water & Sewer Operating Fund budget.

The remaining bonds pertain to construction of the Public Works Facility as follows:

- Series 2014A refinanced Series 2005B which was an advance refunding of Series 2002B which also partially funded the construction and equipping of the Public Works Facility. Series 2014A will be retired in 2020.

The debt service on the Public Works facilities is the only debt service expense addressed here.

DEBT SERVICE

The Debt Service Fund is used for the payment of principal and interest related to the 2014A bond issue.

The budgeted revenues of \$31,000 include a transfer of \$21,000 from the General Fund and investment income of \$10,000. Debt service expenditures include \$615,000 for reduction of principal, \$15,400 for payment of interest, and \$2,000 for bond fees or total expenditures of \$632,400. Bond covenants require debt service funding be placed in escrow one year in advance of the amount due. This being the final year of debt service, that account will be swept to retire the bond issue.

C: Tim Schloneger, Village Manager

Development Fund

Revenues

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Budget	FY 18/19 Q2	FY 19/20 Budget
Taxes								
16000500	31496	Hotel Tax Receipts	\$ 45,508.62	\$ 46,004.80	\$ 45,678.22	\$ 48,000.00	\$ 25,254.56	\$ 46,000.00
Subtotal			\$ 45,508.62	\$ 46,004.80	\$ 45,678.22	\$ 48,000.00	\$ 25,254.56	\$ 46,000.00
Donations and Grants								
16000100	33142	Donations - District 300	\$ 23,440.00	\$ (5,860.00)	\$ -	\$ -	\$ -	\$ -
16000100	33143	Donations - District 158	105,879.00	(28,701.00)	-	-	-	-
Subtotal			\$ 129,319.00	\$ (34,561.00)	\$ -	\$ -	\$ -	\$ -
Charges for Services								
16000300	34106	Cul de Sac Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income								
16000500	36005	Interest - CDAP Block Grant	\$ 120.08	\$ 58.99	\$ -	\$ -	\$ -	\$ -
16000500	36010	Interest - School Donation - 300	27.30	(3.71)	-	-	-	-
16000500	36011	Interest - School Donation - 158	90.56	(24.68)	-	-	-	-
16000500	36015	Interest - Cul de Sac	1,315.56	3,073.56	6,474.52	3,500.00	5,001.15	9,500.00
16000500	36016	Interest - Hotel Tax	452.80	925.13	1,909.85	1,000.00	1,522.70	2,500.00
Subtotal			\$ 2,425.06	\$ 4,029.29	\$ 8,384.37	\$ 4,500.00	\$ 6,523.85	\$ 12,000.00
Development Fund Total			\$ 177,252.68	\$ 15,473.09	\$ 54,062.59	\$ 52,500.00	\$ 31,778.41	\$ 58,000.00

Development Fund

Expenditures

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Dept.	FY 19/20 Manager	FY 19/20 Budget
School Donation										
16180100	47761	School Impact Fees	\$ 304,276.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal			\$ 304,276.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cul de Sac										
16230300	42264	Snow Removal	\$ 24,251.09	\$ 23,315.00	\$ 43,569.24	\$ -	\$ 40,000.00	\$ 60,000.00	\$ 60,000.00	\$ -
Subtotal			\$ 24,251.09	\$ 23,315.00	\$ 43,569.24	\$ -	\$ 40,000.00	\$ 60,000.00	\$ 60,000.00	\$ -
Hotel Tax										
16260100	42252	Regional/Marketing	\$ 11,916.54	\$ 12,711.57	\$ 12,347.57	\$ 11,739.57	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ -
16260500	48001	Transfer to General Fund	35,000.00	35,000.00	35,000.00	-	35,000.00	35,000.00	35,000.00	-
16230500	48004	Transfer to Street Improvement	-	299,800.58	-	-	-	-	-	-
Subtotal			\$ 46,916.54	\$ 347,512.15	\$ 47,347.57	\$ 11,739.57	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00	\$ -
Special Revenue Fund Total			\$ 375,444.28	\$ 370,827.15	\$ 90,916.81	\$ 11,739.57	\$ 88,000.00	\$ 108,000.00	\$ 108,000.00	\$ -

Village Construction Fund

Revenues

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Budget
24000500	36001	Interest	\$ 27.46	\$ 24.30	\$ 26.50	\$ 14.07	\$ 25.00	\$ 25.00
24000500	36020	Interest - Investment Pools	47.65	118.70	263.14	215.88	225.00	375.00
24000100	33050	Donations - Capital - Gen. Gov.	6,400.00	11,000.00	12,200.00	-	12,000.00	6,400.00
Village Construction Fund Total			\$ 6,475.11	\$ 11,143.00	\$ 12,489.64	\$ 229.95	\$ 12,250.00	\$ 6,800.00

Village Construction Fund

Expenditures

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Dept.	FY 19/20 Manager	FY 19/20 Budget
24900100	43332	Office Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -
24900100	43335	Vehicles & Equipment	14,772.68	-	-	-	-	-	-	-
24900100	44445	Outsourced Building Maint.	-	-	-	-	-	137,000.00	137,000.00	-
Village Construction Fund Total			\$ 14,772.68	\$ -	\$ -	\$ -	\$ -	\$ 162,000.00	\$ 162,000.00	\$ -
Note: Restricted reserves are used for budgeted expenditures.										

Downtown TIF Fund

Revenues

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Budget
32000100	33050	Donations-Capital-General Govt.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32000500	31565	Real Estate Tax Downtown TIF	17,514.64	145,280.62	381,505.34	478,611.32	400,900.00	540,000.00
32000500	36001	Interest	4.61	40.83	182.38	168.97	100.00	200.00
32000500	38001	Transfer From General Fund	-	-	-	-	-	-
Downtown TIF Fund Total			\$ 17,519.25	\$ 145,321.45	\$ 381,687.72	\$ 478,780.29	\$ 401,000.00	\$ 540,200.00

Downtown TIF Fund

Expenditures

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Dept.	FY 19/20 Manager	FY 19/20 Budget
32900100	42230	Legal Services	\$ 13,472.20	\$ 777.57	\$ 577.16	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
32900100	42232	Engineering/Design Services	207,410.50	952,190.36	888,940.28	-	100,000.00	40,200.00	40,200.00	-
32900100	42234	Professional Services	-	-	-	-	-	-	-	-
32900100	43317	Postage	23.07	-	-	-	-	-	-	-
32900100	43370	Infrastructure Maintenance	20,909.33	-	-	-	-	-	-	-
32900100	45595	Land Acquisition	325,637.16	29,200.00	320,450.52	-	-	-	-	-
32900100	45593	Capital Improvements	-	-	1,841,801.89	-	300,000.00	500,000.00	500,000.00	-
32900100	47710	Economic Development	5,550.00	262.50	-	-	-	-	-	-
32900100	48001	Transfer to General Fund	-	-	-	-	-	-	-	-
Downtown TIF Fund Total			\$ 573,002.26	\$ 982,430.43	\$ 3,051,769.85	\$ -	\$ 401,000.00	\$ 540,200.00	\$ 540,200.00	\$ -

Police Pension Fund

Revenues

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Budget
53	37010	Employee Contributions	\$ 402,736.84	\$ 412,245.04	\$ 397,671.88	\$ 166,951.76	\$ 427,500.00	\$ 445,500.00
53	36000	Investment Income Total	14,004.54	2,195,863.55	1,804,865.99	1,475,376.85	1,850,000.00	1,940,000.00
53	37020	Employer Contributions	1,240,000.00	1,837,000.00	1,900,000.00	1,861,008.49	1,990,000.00	1,985,000.00
53	37030	Prior Year Contributions	23,147.25	9,070.55	9,630.28	4,186.11	-	-
53	37031	Other Member Revenue	23,119.92	-	-	-	-	-
53	37032	Interest from Members	1,573.81	2,400.73	1,841.00	593.59	-	-
53	37900	Other Revenue	248.23	100.22	379.06	100.00	-	-
Police Pension Fund Total			\$ 1,704,830.59	\$ 4,456,680.09	\$ 4,114,388.21	\$ 3,508,216.80	\$ 4,267,500.00	\$ 4,370,500.00

Police Pension Fund

Expenses

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Dept.	FY 19/20 Manager	FY 19/20 Budget
53900000	41195	Benefits & Refunds	\$ 903,832.35	\$ 971,371.31	\$ 1,170,770.52	\$ 483,263.79	\$ 1,315,000.00	\$ 1,424,000.00	\$ 1,424,000.00	\$ -
53900000	42200	Administration	110,678.15	134,129.89	136,949.76	57,967.74	141,500.00	144,400.00	144,400.00	-
Police Pension Fund Total			\$ 1,014,510.50	\$ 1,105,501.20	\$ 1,307,720.28	\$ 541,231.53	\$ 1,456,500.00	\$ 1,568,400.00	\$ 1,568,400.00	\$ -

Special Service Area #1 Fund

Revenues

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Budget
60000500	33050	Donations-Capital-Gen Gov.	\$ -	\$ -	\$ 162,413.38	\$ -	\$ -	\$ -
60000500	31566	Real Estate Tax - SSA	-	17,000.25	11,500.43	11,000.00	11,000.00	-
60000100	36001	Interest	-	3.27	11.46	26.07	-	-
Special Service Area #1 Fund Total			\$ -	\$ 17,003.52	\$ 173,925.27	\$ 11,026.07	\$ 11,000.00	\$ -

Special Service Area #1 Fund

Expenditures

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Dept.	FY 19/20 Manager	FY 19/20 Budget
60900100	42234	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60900100	48001	Transfer to Street Improv. Fund	-	-	-	201,954.86	-	-	-	-
Special Service Area #1 Fund Total			\$ -	\$ -	\$ -	\$ 201,954.86	\$ -	\$ -	\$ -	\$ -

Debt Service Fund

Revenues

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Budget
99000500	36001	Interest	\$ 3,215.69	\$ 5,886.59	\$ 12,463.99	\$ 10,371.41	\$ 10,000.00	\$ 10,000.00
99000500	38001	Transfer From General Fund	599,829.00	610,000.00	625,000.00	622,000.00	622,000.00	21,000.00
Debt Service Fund Total			\$ 603,044.69	\$ 615,886.59	\$ 637,463.99	\$ 632,371.41	\$ 632,000.00	\$ 31,000.00

Debt Service Fund

Expenditures

			FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Q2	FY 18/19 Budget	FY 19/20 Dept.	FY 19/20 Manager	FY 19/20 Budget
99900100	46680	Bond Principal	\$ 545,000.00	\$ 550,000.00	\$ 565,000.00	\$ -	\$ 600,000.00	\$ 615,000.00	\$ 615,000.00	
99900600	46681	Bond Interest	63,575.00	52,675.00	41,675.00	15,187.50	30,400.00	15,400.00	15,400.00	
99900600	46682	Bond Fees	535.00	535.00	535.00	-	2,000.00	2,000.00	2,000.00	
Debt Service Fund Total			\$ 609,110.00	\$ 603,210.00	\$ 607,210.00	\$ 15,187.50	\$ 632,400.00	\$ 632,400.00	\$ 632,400.00	\$ -
Note: Debt service on Series 2014A.										



VILLAGE OF ALGONQUIN
PUBLIC WORKS DEPARTMENT

– M E M O R A N D U M –

DATE: February 21, 2019

TO: Tim Schloneger, Village Manager

FROM: Michele Zimmerman, Assistant Public Works Director

SUBJECT: *Street Sweeping Bid*

Bids were opened on February 12, 2019 for contracted street sweeping services. There was 1 bidder on the program which was Lakeshore Recycling Systems out of West Chicago coming in with a price of \$154,767.20. We have increased the amount of sweeping cycles and the sweeping areas this year due to the success of the program in 2018. The bid price is for the following services:

- Sweeping of all Village maintained collector and residential curbed streets – 13 cycles (this allows for 2 sweepings per month in April and May due to the accumulation of debris on the road from the winter; 1 sweeping per month in June, July, August, September; 2 sweepings per month in October and November due to leaf drop; and 1 extra sweeping as a contingency)
- Sweeping of State & County arterial streets – 8 cycles (1 sweeping per month April through November)
- Sweeping of the downtown district – 16 cycles
- Sweeping of municipal parking lots and properties – 3 cycles
- Emergency sweepings – 24 hours (this is a contingency in case a circumstance arises and we need assistance sweeping a certain area)

Lakeshore Recycling was the contractor for our 2018 contracted sweeping program. Working with this company proved very successful and we were extremely pleased with their work and customer service. They currently provide sweeping services to 60 municipalities throughout the Chicagoland area, and their references provided nothing but good feedback. There is also an option in this contract to renew services for an additional 2 years if both parties are satisfied with the arrangement.

Money has been budgeted in the Motor Fuel Tax Fund to pay for this service. Therefore, it is our recommendation that the Committee of the Whole take action to move this matter forward to the Village Board for approval of Lakeshore Recycling Systems to perform street sweeping services for the bid price of \$154,767.20.



Local Public Agency: Village of Algonquin Date: 2/12/2019
County: McHenry Time: 10:00am
Section: 19-00000-00-GM Appropriation: _____
Estimate: _____

[illegible]