July 14, 2016

Village Mayor
Members of the Board of Trustees

The Village budget for the 2016/17 fiscal year ending on 4/30/2017 is hereby attached. The budget document is divided into three sections: 1) Current Environment & Budget Initiatives, 2) Explanation of Individual Fund Budgets, and 3) Closing Comments.

Current Environment and Budget Initiatives

The proposed budget reflects the Village's efforts at controlling operating costs while still meeting service level expectations of the community. While the local and national economy continues to improve, the State is struggling to address its financial difficulties which have been decades in the making. The Village is cognizant of the fact that as the State works on solving its problems, the revenues the Village receives from the State might be impacted.

In addition to possible reduction of State revenues, there has been a legislative intent expressed by some that property taxes be capped. Wauconda has attempted to keep property tax increases to a minimum while still balancing the budget and planning for the future. Below is a summary of the 2016/17 budget by fund.

Village of Wauconda
2016/17 Revenues, Expenses, and Projected Fund and Investment Balances

Fund #	Fund	2016/17 Revenues *	2016/17 Expenses	Difference	Projected 4/30/17 Fund Balance	Proj. 4/30/17 Investment Balances
10	General	$ 9,345,926	$ 9,344,481	$ 1,445	$ 3,527,465	$ 2,752,553
20	Water and Sewer	$ 5,461,638	$ 5,259,628	$ 202,010	$ 47,986,822	$ 7,969,030
20	Lake Michigan Water Capital Project	$ 5,439,547	$ 5,439,547	$ -	$ -	$ -
24	Water and Sewer Restricted	$ -	$ -	$ -	$ 848,449	$ 980,997
25	North Water Project	$ 330,586	$ 330,586	$ -	$ (3,389,062)	$ 30,906
26	Water and Sewer Depreciation	$ -	$ -	$ -	$ 90,612	$ 90,587
30	Capital Projects	$ 220,000	$ 120,000	$ 100,000	$ 427,917	$ 427,917
31	Vehicle Replacement	$ -	$ -	$ -	$ 230,425	$ 230,392
32	Tax Increment Financing	$ 6,500	$ 4,275	$ 2,225	$ 1,470	$ 1,470
50	Lake Management	$ 56,500	$ 56,061	$ 439	$ 171,267	$ 171,267
55	Motor Fuel Tax	$ 352,318	$ 259,450	$ 92,868	$ 273,493	$ 245,867
65	Audit	$ -	$ 35,000	$ (35,000)	$ 23,052	$ 23,052
70	Risk Management	$ 398,318	$ 398,318	$ -	$ 142,758	$ 20,379
72	SSA # 1 (T&C)	$ -	$ -	$ -	$ 882	$ 882
80	Alternate Revenue Road Bonds	$ 174,725	$ 174,725	$ -	$ 48,180	$ 48,180
75	Police Pension	$ 1,782,993	$ 655,319	$ 1,127,674	$ 12,450,195	$ 12,797,946
		$ 23,569,051	$ 22,077,390	$ 1,491,661	$ 62,833,925	$ 25,791,425

* Revenues include reappropriations of $137,500 in General, $180,000 in Water & Sewer, and $878,000 for the Lake Michigan Water Project.

The Village's largest revenue source for general operations is property taxes. In Illinois there is a one year lag between the tax levy year and when those dollars are received by the Village. The schedule below outlines the property tax levy for the 2014 and 2015 calendar years. In total, property taxes for the Village were reduced by 9.0% for calendar year 2015 (payable in calendar 2016), largely by refinancing existing debt at a lower interest rate.

Property Tax Levy by Category

Tax Levy Category	2014 Actual Property Tax Levy	2015 Actual Property Tax Levy	Change in	
			$'s	%
General Fund				
Corporate / General Purposes	$ 1,089,218	$ 1,061,844	$ (27,374)	-2.5%
Illinois Municipal Retirement Fund	$ 146,826	$ 146,826	$ -	0.0%
Social Security	$ 129,753	$ 127,056	$ (2,697)	-2.1%
Police Operations	$ 1,261,079	$ 1,234,843	$ (26,236)	-2.1%
Police Pension	$ 724,323	$ 850,373	$ 126,050	17.4%
Street Lighting	$ 10,246	$ 10,035	$ (211)	-2.1%
Audit	$ 37,562	$ -	$ (37,562)	-100.0%
Tort / Liability	$ 177,554	$ 177,554	$ -	0.0%
Bonds	$ 1,251,693	$ 783,349	$ (468,344)	-37.4%
Total	$ 4,828,254	$ 4,391,880	$ (436,374)	-9.0%

Budget Impact on a Resident

On the following page is a summary of municipal costs commonly paid by our residents. The summary compares the costs a resident might pay in the 2016/17 Village Budget versus that in the previous year. Overall, we estimate a typical residential customer will pay 2.4% or $40 less for municipal services in 2016/17. This decrease is comprised pf changes in the water rate (+4% or $13), sanitary sewer charges (+4% or $17), and property taxes (-9.0% or -$40). The property tax increase is based on an assumed $200,000 market value home.

Homeowner Impact Analysis
Select Taxes and Fees

	Notes	2015/16	2016/17	Change	
				$'s	%
Village Property Taxes	1	$ 853	$ 783	$ (70)	-8.2%
Water	2	$ 327	$ 341	$ 13	4.0%
Sanitary Sewer	3	$ 423	$ 439	$ 17	4.0%
Electric Tax	4	$ 18	$ 18	$ -	0.0%
Natural Gas Tax	5	$ 21	$ 21	$ -	0.0%
Telecommunications Tax	6	$ 14	$ 14	$ -	0.0%
Total Taxes and Fees		$ 1,656	$ 1,616	$ (40)	-2.4%

Explanation of Fund Budgets

General Fund (10):

The General Fund is used to account for most traditional municipal services, including police, public works, and administrative functions.

2016/17 General Fund revenues and transfers are projected at $9,345,926, a 2.6% or $247,299 decrease. Most of this decrease relates to the fact that there was a one-time transfer in 2015/16 of $555,000 from the Motor Fuel Tax Fund into the General Fund. The businesses in the community continue to have improving performance, as is indicated in the 14.0% or $279,599 increased sales tax revenues expected in the 2016/17 budget.

The portion of property taxes allocated to the Police Pension was increased from $724,321 to $850,373, a $126,052 or 17.4% change. Because of the increased allocation of property taxes for Police Pension funding, the balance of the General Fund property tax levy will decline from $2,852,239 to $2,758,158.

The 2016/17 revenues reflect the Village contracting for police dispatch services with the Village of Lake Zurich in 2016/17. In prior years, the Village had its own dispatch center and performed dispatch services for other entities which generated income for the Village that will cease in 2016/17.

Revenue Item	Budget		Change in	
	2015/16	2016/17	$'s	%
Property Tax - Police Pension	$ 724,321	$ 850,373	$ 126,052	17.4%
Property Tax - Other Purposes	$ 2,852,239	$ 2,758,158	$ (94,081)	-3.3%
Sales Tax	$ 2,000,000	$ 2,279,599	$ 279,599	14.0%
Income Tax	$ 1,346,697	$ 1,387,506	$ 40,809	3.0%
Utility Taxes	$ 523,563	$ 471,413	$ (52,150)	-10.0%
Licenses and Fees (excl. Dispatch)	$ 375,500	$ 401,799	$ 26,299	7.0%
Dispatch Related (note 1)	$ 296,750	$ -	$ (296,750)	
Motor Fuel Tax Transfer	$ 555,000	$ -	$ (555,000)	
Reappropriation		$ 137,500	$ 137,500	
All Other Revenues in Total (note 2)	$ 919,155	$ 1,059,578	$ 140,423	15.3%
	$ 9,593,225	$ 9,345,926	$ (247,299)	-2.6%

Note:

1) The Village is contracting for police dispatch services in May 2016, which will eliminate the revenue the Village received in 2015/2016 for providing police dispatch services to other entities.

Tower Lakes Dispatch	$ 26,750	$ -	$ (26,750)
Lakemoor Dispatch	$ 70,000	$ -	$ (70,000)
Communications Fees	$ 100,000	$ -	$ (100,000)
Emergency Telephone Board	$ 100,000	$ -	$ (100,000)
	$ 296,750	$ -	$ (296,750)

2) Other revenues shown as a total would include Building Permits, Police Fines, Grants Sale of Assets, Rental Income, and Red Light Camera fines.

General Fund operating expenses are projected at $9,344,481 up $448,816 or 5.0%. About half of the increase is from normal inflationary increases in the budget. The remainder is largely attributable to a $200,000 transfer to the Capital Projects Fund. The following chart reflects expenses by department, with capital funding reported separately when it is material:

Department / Activity	Budget		Change in	
	2015/16	2016/17	$'s	%
Administration, except Capital	$ 1,111,169	$ 1,118,346	$ 7,177	0.6%
Transfer to Capital Projects Fund	$ -	$ 200,000	$ 200,000	
Building and Zoning	$ 298,362	$ 321,774	$ 23,412	7.8%
Economic Development	$ 64,350	$ 70,209	$ 5,859	9.1%
Police	$ 4,816,053	$ 5,230,011	$ 413,958	8.6%
911 Dispatch	$ 1,054,173	$ 471,030	$ (583,143)	-55.3%
Public Works Streets, except Capital	$ 1,279,634	$ 1,277,573	$ (2,061)	-0.2%
Public Works, Capital	$ 85,000	$ 185,800	$ 100,800	118.6%
Public Works Facilities	$ 37,000	$ 32,500	$ (4,500)	-12.2%
Emergency Management Agency	$ 22,391	$ 28,391	$ 6,000	26.8%
Debt Service	$ 112,503	$ 396,067	$ 283,564	252.1%
Police Commission	$ 15,030	$ 12,780	$ (2,250)	-15.0%
Total	$ 8,895,665	$ 9,344,481	$ 448,816	5.0%

The 2016/17 General Fund budget contains the contractual wage adjustments for represented employees and a 2.0% adjustment to the pay scale for most non-union full-time employees.

Water and Sewer Funds (20, 24, and 26):

The Water and Sewer Fund #20 is used to account for the revenues and expenses of providing water and sewer services to the community. The Village currently distributes water from local wells for consumption but is in the process of obtaining Lake Michigan water from the Lake County Joint Action Water Agency. The Village has issued some debt and additional debt is expected to make the transition to Lake Michigan water. Improvements to date have been financed through a debt issue and a property tax levy to repay those bonds. Future borrowings will likely be repaid with a combination of property levies and higher water rates as authorized by referendum.

2016/17 Water and Sewer Fund revenues and transfers are projected at $5,461,638, a $218,041 or 4.2% increase. The 2016/17 budget reflects a 4% increase in the residential water and sewer rates. Below are Water and Sewer revenues:

Revenue Item	Budget		Change in	
	2015/16	2016/17	$'s	%
Property Tax - Lake Michigan Water	$ 598,417	$ 600,868	$ 2,451	0.4%
Water Sales	$ 2,043,000	$ 2,087,490	$ 44,490	2.2%
Sewer Sales	$ 2,450,000	$ 2,508,148	$ 58,148	2.4%
Slocum Lake Drainage	$ 67,929	$ -	$ (67,929)	
Reappropriation	$ -	$ 180,000	$ 180,000	
All Other Revenues in Total	$ 84,251	$ 85,132	$ 881	1.0%
	$ 5,243,597	$ 5,461,638	$ 218,041	4.2%

Below is a summary of expenditures delineated by the Water, Wastewater Division, and Wastewater Collections Departments. The increase in Wastewater Collections expenditures of $188,039 includes an increase equipment maintenance (+$60,000), increased infrastructure maintenance (+$50,000), increased equipment supplies (+38,500), and other increases reflecting a higher level of maintenance of these assets.

Expenses - Department / Activity	Budget 2015/16	Budget 2016/17	Change in $'s	Change in %
Water				
Water, except Debt, Capital, and Transfers	$ 1,400,600	$ 1,440,842	$ 40,242	2.9%
Water Debt	$ 1,076,023	$ 1,046,665	$ (29,358)	-2.7%
Water Capital	$ 30,000	$ 499,500	$ 469,500	
Water Transfers	$ 286,000	$ 20,000	$ (266,000)	-93.0%
Water Sub-Total	$ 2,792,623	$ 3,007,007	$ 214,384	7.7%
Wastewater Division				
Wastewater Division, exl. Debt and Capital	$ 1,304,742	$ 1,407,519	$ 102,777	7.9%
Wastewater Division Debt	$ 117,129	$ 19,493	$ (97,636)	-83.4%
Wastewater Division Capital	$ -	$ 97,000	$ 97,000	
Wastewater Sub-Total	$ 1,421,871	$ 1,524,012	$ 102,141	7.2%
Wastewater Collections (Lift Stations)				
Wastewater Coll., exl. Capital and Transfers	$ 345,270	$ 533,309	$ 188,039	54.5%
Wastewater Collections Capital	$ -	$ 195,300	$ 195,300	
Wastewater Collections Transfer to Capital Proj.	$ 250,000	$ -	$ (250,000)	
Wastewater Collections Sub-Total	$ 595,270	$ 728,609	$ 133,339	22.4%
Total, excl. Lake Michigan Water Capital	$ 4,809,764	$ 5,259,628	$ 449,864	9.4%

In addition to the above revenues and expenditures, the Village has separately accounted for the costs of bringing Lake Michigan water to the community, including debt issued, as reflected in the following:

Lake Michigan Water Capital Projects	Budget 2015/16	Budget 2016/17	Change in $'s	Change in %
Revenues				
IEPA Phase 1 Loan	$ 4,800,000		$ (4,800,000)	-100.0%
IEPA Phase 2 Loan	$ -	$ 4,561,547	$ 4,561,547	
Reappropriations	$ -	$ 878,000	$ 878,000	
Wastewater Collections Transfer to Capital Proj.	$ 250,000	$ -	$ (250,000)	
Total	$ 5,050,000	$ 5,439,547	$ 389,547	7.7%
Expenditures				
Legal & Professional Services	$ 50,000	$ 50,000	$ -	0.0%
Engineering	$ 1,300,000	$ 1,000,000	$ (300,000)	-23.1%
Phase 1 - Internal Capital Improvements	$ 4,874,720	$ -	$ (4,874,720)	
Phase 2 - Internal Capital Improvements	$ -	$ 4,197,000	$ 4,197,000	
Phase 3 - Internal Capital Improvements	$ -	$ 192,547	$ 192,547	
Total	$ 6,224,720	$ 5,439,547	$ (785,173)	-12.6%

In addition to the finances accounted for in the Water and Sewer Fund #20, there are two related funds. Fund #24 is a Restricted Water and Sewer account which as of 4/30/2016 had a fund balance of $981,165. Fund #26 is a Water and Sewer Depreciation reserve which as of 4/30/2016 had a fund balance of $90,612. Funds #24 and #26 have no budgeted revenues or expenditures in the 2016/17 fiscal year.

North Water Project Fund (25):

This fund is used to account for the repayment of two IEPA Loans (L-17-2737 and L17-2739) issued in 2006 and 2010. Annual payments on this debt will remain at the $330,000 per year level until 2027, with a final maturity in 2031. These loans financed watermain improvements to an unincorporated area near a private landfill. The revenues come from an entity currently managing the landfill and are a pass through as the Village obtained the IEPA loans to finance this project.

North Water Project	Budget 2015/16	Budget 2016/17	Change in $'s	Change in %
Revenues				
Annuity Reimbursement	$ 310,586	$ 310,586	$ -	0.0%
Transfer from Water / Sewer Fund	$ 20,000	$ 20,000	$ -	0.0%
Total	$ 330,586	$ 330,586	$ -	0.0%
Expenditures				
Debt Service	$ 330,586	$ 330,586	$ -	0.0%
Revenues - Expenditures	$ -	$ -	$ -	

Capital Projects and Equipment Replacement Funds (30 and 31):

The Capital Projects fund is used to account for equipment and facility capital expenditures. Revenues consist of transfers from other funds.

Capital Projects Fund	Budget 2015/16	Budget 2016/17	Change in $'s	Change in %
Revenues				
Transfer from Motor Fuel tax Fund	$ -	$ 20,000	$ 20,000	
Transfer from General Fund	$ -	$ 200,000	$ 200,000	
Total Revenues	$ -	$ 220,000	$ 220,000	
Expenditures				
Administration Capital	$ -	$ 50,000	$ 50,000	
Streets Capital	$ -	$ 70,000	$ 70,000	
Total Expenditures	$ -	$ 120,000	$ 120,000	
Revenues - Expenditures	$ -	$ 100,000	$ 100,000	

In addition to the Capital Projects Fund, there is an Equipment Replacement Fund (#31) that as of 4/30/2016 had a fund balance of $230,392. There are no budgeted revenues or expenditures in the 2016/17 fiscal year for fund #31.

Tax Increment Financing (TIF) Fund (32):

This fund is used to account for the Village's TIF district. A TIF fund collects incremental revenue from redevelopment and uses those dollars to finance improvements within the district. This TIF district was recently formed and covers area near the Route 176 and Route 12 intersection.

Tax Increment Financing District	Budget 2015/16	Budget 2016/17	Change in $'s	Change in %
Revenues				
Incremental Property Taxes	$ 3,000	$ 6,500	$ 3,500	116.7%
Expenditures				
District Planning and Improvements	$ 4,150	$ 4,275	$ 125	3.0%
Revenues - Expenditures	$ (1,150)	$ 2,225	$ 3,375	

Lake Management Fund (50):

The Lake Management Fund is used to account for revenues and expenditures related to the maintenance and safety of Bangs Lake.

Lake Management Fund	Budget 2015/16	Budget 2016/17	Change in $'s	Change in %
Revenues				
Boat Permit and Inspection Fees	$ 50,000	$ 56,500	$ 6,500	13.0%
Expenditures				
Personnel, Supplies, and Capital	$ 36,232	$ 56,061	$ 19,829	54.7%
Revenues - Expenditures	$ 13,768	$ 439	$ (13,329)	

Motor Fuel Tax Fund (55):

Illinois collects a tax on gasoline and diesel fuel sold at retail, a portion of which is distributed to municipalities based on population. These revenues are restricted in use, and therefore, are accounted for in this fund to demonstrate compliance with the requirements. Generally, these revenues must be spent on operational or capital costs that support maintaining and improving roads and / or rights of way areas.

Motor Fuel Tax Fund	Budget 2015/16	Budget 2016/17	Change in $'s	Change in %
Revenues				
Motor Fuel Tax from the State	$ 323,751	$ 352,318	$ 28,567	8.8%
Total	$ 323,751	$ 352,318	$ 28,567	8.8%
Expenditures				
Engineering and Maintenance	$ 90,750	$ 75,750	$ (15,000)	-16.5%
Principal and Interest	$ 166,100	$ 163,700	$ (2,400)	-1.4%
Transfer to General Fund	$ 555,000		$ (555,000)	-100.0%
Transfer to Capital Improvements Fund	$ -	$ 20,000	$ 20,000	
Total	$ 811,850	$ 259,450	$ (552,400)	-68.0%
Revenues - Expenditures	$ (488,099)	$ 92,868	$ 580,967	

Audit Fund (65):

The Village levies property taxes to pay a portion of the cost of the annual audit. A separate fund was created to track these revenues and expenses. Revenues were not budgeted this year to draw down fund balance in the Audit Fund.

Audit Fund	Budget 2015/16	Budget 2016/17	Change in $'s	Change in %
Revenues				
Property Tax from General Fund	$ 37,562	$ -	$ (37,562)	-100.0%
Transfer from Water / Sewer Fund	$ 13,653	$ -	$ (13,653)	-100.0%
Total	$ 51,215	$ -	$ (51,215)	-100.0%
Expenditures				
Audit and Accounting Services	$ 37,000	$ 35,000	$ (2,000)	-5.4%
Revenues - Expenditures	$ 14,215	$ (35,000)	$ (49,215)	

Risk Management Fund (70):

The Risk Management Fund accounts for the financing of the Village's risks, including the payment of claims and the purchasing of commercial insurance.

Risk Management Fund	Budget 2015/16	Budget 2016/17	Change in $'s	Change in %
Revenues				
Grants	$ 14,500	$ 21,500	$ 7,000	48.3%
Transfer from General Fund	$ 227,198	$ 222,980	$ (4,218)	-1.9%
Transfer from Water / Sewer	$ 151,054	$ 152,330	$ 1,276	0.8%
Transfer from Lake Management	$ 1,520	$ 1,508	$ (12)	-0.8%
Total	$ 394,272	$ 398,318	$ 4,046	1.0%
Expenditures				
General Insurance	$ 155,541	$ 172,130	$ 16,589	10.7%
Worker's Compensation	$ 224,231	$ 204,688	$ (19,543)	-8.7%
Supplies and Equipment	$ 14,500	$ 21,500	$ 7,000	
Total	$ 394,272	$ 398,318	$ 4,046	1.0%
Revenues - Expenditures	$ -	$ -	$ -	

Special Service Area #1 (72):

Special Service Area #1 was established at the request of a developer to issue debt to pay for public improvements for the Liberty Lakes Subdivision located in the northern portion of the Village. The repayment of this debt is not a general obligation of the Village but a responsibility of properties in the special service area. Therefore, the special service area tax levy and payment of the debt is not budgeted by the Village. As of 4/30/2016 the Special Service Area #1 Fund balance was $882. For the 2015 property tax levy year (property taxes payable in 2016), $736,860 of property taxes were levied to meet debt payments.

Alternate Revenue Bonds (80):

This fund is used to account for the repayment of the bonds issued in 2008 bond for the road program. A portion of these bonds were refinanced at a lower interest cost in 2015.

Alternate Revenue Bond Fund	Budget 2015/16	Budget 2016/17	Change in $'s	Change in %
Revenues				
Property Tax	$ 195,452	$ 174,725	$ (20,727)	-10.6%
Expenditures				
Principal	$ 100,000	$ 50,000	$ (50,000)	-50.0%
Interest	$ 95,452	$ 124,725	$ 29,273	
Total	$ 195,452	$ 174,725	$ (20,727)	-10.6%
Revenues - Expenditures	$ -	$ -	$ -	

Police Pension Fund (75):

This fund is used to account for pension assets, revenues, expenses, and liabilities of the Village's Police Pension Fund. All sworn police officers are required to participate in this pension plan, which governing legislation is contained in the Illinois Compiled Statutes.

Police Pension Fund	Budget 2015/16	Budget 2016/17	Change in $'s	Change in %
Revenues				
Property Tax - from General Fund	$ 722,218	$ 850,373	$ 128,155	17.7%
Interest	$ 225,000	$ 250,000	$ 25,000	11.1%
Investment Gains (Losses)	$ 350,000	$ 447,545	$ 97,545	27.9%
Employee Contributions	$ 250,000	$ 235,075	$ (14,925)	-6.0%
Miscellaneous	$ -	$ -	$ -	
Total	$ 1,547,218	$ 1,782,993	$ 235,775	15.2%
Expenditures				
Pensions Paid	$ 469,490	$ 594,772	$ 125,282	26.7%
Professional Fees	$ 30,000	$ 46,127	$ 16,127	53.8%
Legal, Training, and Miscellaneous	$ 14,000	$ 14,420	$ 420	3.0%
Total	$ 513,490	$ 655,319	$ 141,829	27.6%
Revenues - Expenditures	$ 1,033,728	$ 1,127,674	$ 93,946	

Police Pension and Illinois Municipal Retirement (IMRF) Funds – Supplemental Information:

The pension funds accumulate large investment portfolios to pay for defined benefit pension plans, as required by State law. The police pension investments and benefits are administered by a locally established Pension Board that must follow the State of Illinois Statues, Article 3 provisions.

IMRF is a State-wide pension system for all full-time non-public safety employees. IMRF centrally manages investments and benefit administration. IMRF annually establishes a contribution rate expressed as a percent of payroll to fund contributions for the current year.

Below is the most recent available information on the Village's Pension Plans from the 4/30/2015 Comprehensive Annual Financial Report, sometimes referred to as the Audit:

	Assets	Liabilities	Add'l $'s Needed to Be 100% Funded	% Funded
Police	$ 11,074,356	$ 20,333,659	$ 9,259,303	54%
IMRF	$ 5,471,948	$ 7,378,730	$ 1,906,782	74%
	$ 16,546,304	$ 27,712,389	$ 11,166,085	60%

Closing Comments

The proposed budget continues the Village's long standing practice of controlling operating costs while encouraging redevelopment and investment in the community. The decision by the community to bring Lake Michigan Water to the Village will require careful management and planning so that the financial impact on water rates and property taxes are kept to a minimum.

It is a pleasure to work with the Elected Officials, Community, and many dedicated employees that make Wauconda a nice community to raise a family or run a business. With sound financial planning and hard work, we can continue to make Wauconda a first choice for our residents and businesses.

Respectfully Submitted,

Douglas K. Maxeiner
Village Administrator

Notes:

1) Property tax amounts calculated as follows:

Fair Market Value of Home	$	200,000
Assessment at 1/3rd of FMV	$	66,667
Homestead Exemption	$	(6,000)
Assessed Value	$	60,667
Village 2015 Tax Rate Per $100	$	1.2902
Village of Wauconda Property Taxes	$	783

2) Annual Water amounts calculated as follows, July 1 rates:

Monthly use - first 2,000 gallons	$	10.82	$	11.25
Monthly use - next 3,000 gallons (@ $5.49 and $5.71)	$	16.47	$	17.13
Monthly Cost	$	27.29	$	28.38
Annual Cost	$	327.48	$	340.56

3) Annual Sewer amounts calculated as follows, July 1 rates:

Monthly use - first 2,000 gallons	$	12.74	$	13.25
Monthly use - next 3,000 gallons (@ $7.49 and $7.79)	$	22.47	$	23.37
Monthly Cost	$	35.21	$	36.62
Annual Cost	$	422.52	$	439.44

4) Calculated as 450 Kilowatt hours per month bill (about $50) times $0.00286 tax rate.

5) Calculated as $70 average monthly natural gas bill times 2.5% tax rate.

6) Calculated as $40 average phone bill times 3% tax rate.

GENERAL FUND - 10

ACCOUNT #	ACCOUNT DESCRIPTION	2013/14 ACTUAL YEAR END	2014/15 ACTUAL YEAR END	2015/16 BUDGET FINAL	2015/16 (9 mos) ACTUAL	2015/16 PROJ ACTUAL	2016/17 PROPOSED BUDGET	$ CHANGE FROM PRIOR BUDGET	% CHANGE FROM PRIOR BUDGET	2017/18 PROJECTED BUDGET	2018/19 PROJECTED BUDGET	2019/20 PROJECTED BUDGET	2020/21 PROJECTED BUDGET
BUDGET - REVENUES													
10-10	**ADMINISTRATION**												
3110	PROPERTY TAX - PENSION	$546,577	$656,839	$724,321	$717,923	$717,923	$850,373	$126,052	17.4%	$935,410	$1,028,951	$1,131,846	$1,245,031
3120	PROPERTY TAX - CORP	1,596,005	1,080,061	1,089,218	1,089,663	1,089,663	1,061,844	($27,374)	-2.5%	989,860	930,557	864,473	788,467
3130	PROPERTY TAX - POLICE	761,564	1,266,278	1,261,081	1,261,595	1,261,595	1,234,843	($26,238)	-2.1%	1,234,843	1,234,843	1,234,843	1,234,843
3140	PROPERTY TAX - STREET LIGHTING	10,932	10,157	10,245	10,250	10,250	10,035	($210)	-2.0%	10,035	10,035	10,035	10,035
3150	PROPERTY TAX - AUDIT			37,562	37,577	37,577		($37,562)	-100.0%	23,032	25,240	25,240	25,240
3160	PROPERTY TAX - TORT			177,554	177,627	177,627	177,554	$0	0.0%	177,554	177,554	177,554	177,554
3170	PROPERT TAX -IMRF	142,110	145,588	146,826	146,886	146,886	146,826	$0	0.0%	146,826	146,826	146,826	146,826
3180	PROPERTY TAX - SOCIAL SECURITY	123,891	128,659	129,753	129,806	129,806	127,056	($2,697)	-2.1%	127,056	127,056	127,056	127,056
	Subtotal Property Taxes	**3,181,079**	**3,287,582**	**3,576,560**	**3,571,327**	**3,571,327**	**3,608,531**	**31,971**	**0.9%**	**3,644,616**	**3,681,062**	**3,717,873**	**3,755,052**
3200	VIDEO GAMING	84,032	130,919	110,000	117,065	169,122	194,490	84,490	76.8%	194,490	194,490	194,490	194,490
3210	SALES TAX	1,816,512	2,033,972	2,000,000	1,595,358	2,196,033	2,279,599	279,599	14.0%	2,302,395	2,325,419	2,348,673	2,372,160
3220	STATE INCOME TAX	1,299,065	1,370,444	1,346,697	1,171,262	1,428,315	1,387,506	40,809	3.0%	1,401,381	1,415,395	1,429,549	1,443,844
3230	PPRT	35,775	37,801	36,000	27,576	40,069	39,211	3,211	8.9%	39,211	39,211	39,211	39,211
3240	ROAD & BRIDGE TAX	41,778	36,566	41,000	33,165	33,172	31,513	(9,487)	-23.1%	31,513	31,513	31,513	31,513
	Subtotal Intergovernmental	**3,277,162**	**3,609,702**	**3,533,697**	**2,944,426**	**3,866,711**	**3,932,319**	**398,622**	**10.1%**	**3,968,990**	**4,006,028**	**4,043,436**	**4,081,218**
										0.90%	**0.90%**	**0.90%**	**0.90%**
3260	UTIL TAX - ELECTRIC			228,063	157,157	212,297	208,051	(20,012)	-8.8%	212,212	216,456	220,785	225,201
3270	UTIL TAX - GAS			99,616	43,877	82,552	85,028	(14,588)	-14.6%	83,327	81,660	80,027	78,426
3280	UTIL TAX - TELECOMM			195,884	133,065	174,238	178,334	(17,550)	-9.0%	169,417	160,946	152,899	145,254
	Subtotal Utility Taxes	**0**		**523,563**	**334,099**	**469,087**	**471,413**	**(52,150)**	**-11.1%**	**464,956**	**459,062**	**453,711**	**448,881**
										-1.4%	**-1.3%**	**-1.2%**	**-1.1%**
3300	HOUSING INSPECTIONS	34,050	35,200	32,500	25,400	33,108	33,770	1,270	3.9%	33,770	33,770	33,770	33,770
3320	LIQUOR LICENSE	45,145	39,500	46,000	14,967	41,800	41,800	(4,200)	-9.1%	41,800	41,800	41,800	41,800
3340	BUSINESS LICENSE	19,990	23,469	22,000	3,357	20,353	20,500	(1,500)	-6.8%	20,500	20,500	20,500	20,500
3350	CABLE TV FRANCHISE	150,683	163,029	145,000	166,703	172,163	174,745	29,745	20.5%	172,124	169,542	166,999	164,494
3360	TELEPHONE FRANCHISE	81,273	87,934	90,000	65,961	89,639	90,984	984	1.1%	89,619	88,275	86,951	85,647
3370	COMMUNICATIONS FEE	103,922	103,922	100,000	77,942	103,923		(100,000)	-100.0%	0	0	0	0
3380	POLICE PROTECTION FEE	15,864	18,038	40,000	7,400	9,867	40,000	0	0.0%	40,000	40,000	40,000	40,000
	Subtotal Licenses and Fees	**450,927**	**471,092**	**475,500**	**361,730**	**470,853**	**401,799**	**(73,701)**	**-18.3%**	**397,813**	**393,887**	**390,020**	**386,211**
3601	ADMINISTRATION - FEE	11,850	8,925	10,000	(300)	8,500	10,000	0	0.0%	10,000	10,000	10,000	10,000
3610	BUILDING PERMITS	68,682	84,146	85,000	93,836	115,000	103,000	18,000	21.2%	103,000	103,000	103,000	103,000
3620	PLANNING & ZONING FEES	1,600	3,100	1,000	2,000	3,100	2,000	1,000	100.0%	2,000	2,000	2,000	2,000
3630	PUBLIC WORKS PERMIT	927	100	500	49	49	500	0	0.0%	500	500	500	500
	Subtotal Development Revenue	**83,059**	**96,271**	**96,500**	**95,585**	**126,649**	**115,500**	**19,000**	**16.5%**	**115,500**	**115,500**	**115,500**	**115,500**
3710	COURT FINES	176,061	94,320	110,000	75,144	93,872	94,000	(16,000)	-14.5%	95,880	97,798	99,754	101,749
3720	LOCAL FINES	41,528	26,059	25,000	17,668	22,127	22,000	(3,000)	-12.0%	22,440	22,889	23,347	23,814
3721	ORDINANCE VIOLATIONS	20,950	16,010	18,000	10,540	13,427	13,500	(4,500)	-25.0%	14,175	14,884	15,628	16,409
3722	JUDGEMENTS		150		841	841				0	0	0	0
3730	FALSE ALARMS & ALARM CO FEES	15,963	14,808	16,000	4,346	5,369	5,500	(10,500)	-65.6%	5,610	5,722	5,836	5,953
3810	INTEREST	684	354	300	979	1,305	300	0	0.0%	300	300	300	300
3820	RED LIGHT CAMERAS	137,714	78,592	80,000	71,085	94,609	99,339	19,339	24.2%	96,856	94,435	92,074	89,772
3860	TOWER LAKES DISPATCH	26,446	26,509	26,750	18,117	18,117		(26,750)	-100.0%	0	0	0	0
3861	LAKEMOOR DISPATCH	66,844	55,324	70,000		60,000		(70,000)	-100.0%	0	0	0	0
3872	SPECIAL EVENT PERMIT	150	730	600	50	50	0	(600)	-100.0%	0	0	0	0
3901	LOAN PROCEEDS	24,948								0	0	0	0
3910	GRANTS (Reclassed account)	12,156	12,616	103,000	9,236	9,236	134,000	31,000	30.1%	21,000	21,000	21,000	21,000
3912	GRANTS -EMA									0	0	0	0
3913	ALLOWANCES (ETSB)	120,966	97,273	100,000	51,551	68,735		(100,000)	-100.0%	0	0	0	0
3914	TOBACCO COMPLIANCE GRANT	1,980	1,870							0	0	0	0
3920	PRINTING	1,936	2,496		3,075	4,100				0	0	0	0
3930	SALE OF FIXED ASSETS		29,746	70,000		45,000	70,000	0	0.0%	15,000	15,000	15,000	15,000

GENERAL FUND - 10

	ACCOUNT #	ACCOUNT DESCRIPTION	2013/14 ACTUAL YEAR END	2014/15 ACTUAL YEAR END	2015/16 BUDGET FINAL	2015/16 (9 mos) ACTUAL	2015/16 PROJ ACTUAL	2016/17 PROPOSED BUDGET	$ CHANGE FROM PRIOR BUDGET	% CHANGE FROM PRIOR BUDGET	2017/18 PROJECTED BUDGET	2018/19 PROJECTED BUDGET	2019/20 PROJECTED BUDGET	2020/21 PROJECTED BUDGET
	3940	LOSS REIMBURSEMENT	2,313	25,802	5,000	12,062	37,062	10,000	5,000	100.0%	10,000	10,000	10,000	10,000
	3950	DONATIONS			28,500		19,500	28,500	0	0.0%	28,500	28,500	28,500	28,500
	3980	RENTAL	66,747	71,651	35,000	64,163	79,532	80,500	45,500	130.0%	80,500	80,500	80,500	80,500
	3990	OTHER - MISCELLANEOUS	52,998	23,312	30,000	5,360	6,000	7,500	(22,500)	-75.0%	7,500	7,500	7,500	7,500
	3992	REIMBURSEMENTS - GF	56,077	47,220	40,000	23,222	30,963	30,000	(10,000)	-25.0%	30,000	30,000	30,000	30,000
	3996	IMPOUNDMENT FEES	26,000	12,500	26,000	6,946	10,225	15,000	(11,000)	-42.3%	15,000	15,000	15,000	15,000
		TOTAL REVENUES (UNRESTRICTED) - GENERAL FUND	**7,844,688**	**8,101,989**	**8,989,970**	**7,681,552**	**9,124,697**	**9,139,701**	**149,731**	**1.6%**	**9,034,636**	**9,099,067**	**9,164,979**	**9,232,359**
											-1.1%	0.7%	0.7%	0.7%
	RESTRICTED - ROAD BOND													
10-80-	3810	INTEREST	95	64		11	15							
10-80-	3850	GAIN/LOSS ON INVESTMENTS	154	100		51	68							
10-80-	3992	REFUNDS - ROAD BOND 2008												
		TOTAL RESTRICTED REVENUES - ROAD BOND	**249**		**0**	**62**	**83**	**0**	**0**		**0**	**0**	**0**	**0**
	RESTRICTED/ASSIGNED - PD REVENUE													
10-10-	3790	POLICE FORFEITURE FUNDS	2,385	10,438	11,000	14,997	14,997	46,225	35,225	320.2%	46,225	46,225	46,225	46,225
10-10-	3800	DUI FINES SENATE BILL #740	21,176	13,278	15,000	8,967	11,956	15,000	0	0.0%	15,000	15,000	15,000	15,000
10-10-	3801	PD SB-1089	47,736	5,724	7,500	4,560	6,080	7,500	0	0.0%	7,500	7,500	7,500	7,500
10-10-	3840	INTEREST- RESTRICTED FDS	8	4		8	8				0	0	0	0
10-10-	3841	INTEREST - RESTRICTED SB-1089	3			1	1				0	0	0	0
		TOTAL RESTRICTED REVENUES - PD RESTRICTED/ASSIGNED	**71,308**	**29,444**	**33,500**	**28,533**	**33,042**	**68,725**	**35,225**	**51.3%**	**68,725**	**68,725**	**68,725**	**68,725**
10-99-	2520	TRANSFER-FROM WATER/SEWER	170											
10-99-	2630	TRANSFER-FROM MFT			555,000	441,422	555,000		(555,000)	-100.0%				
		TRANSFER-FROM ENVIRONMENTAL			14,755		9,456		(14,755)	-100.0%				
		REAPPROPRIATIONS						137,500	137,500	#DIV/0!				
	2720	TRANSFER-FROM UTILITY TAX	200,000	531,434										
		TOTAL TRANSFERS TO GENERAL FUND	**200,170**	**531,434**	**569,755**	**441,422**	**564,456**	**137,500**	**(432,255)**	**-314.4%**	**0**	**0**	**0**	**0**
		TOTAL REVENUES - GENERAL FUND	**$8,116,415**	**$8,662,867**	**$9,593,225**	**$8,151,569**	**$9,722,278**	**$9,345,926**	**($247,299)**	**-2.6%**	**$9,103,361**	**$9,167,792**	**$9,233,704**	**$9,301,084**

Administration

ACCOUNT NO.		ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget Final	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Request	$ Chg Prior Bgt	% Chg Prior Bgt	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
10-10-	4110	Salaries - Elected & Commission	$17,117	$16,860	$17,840	$12,830	$17,107	$17,840	$0	0.0%	$17,840	$17,840	$17,840	$17,840
10-10-	4210	Salaries - Full Time	243,120	247,194	235,582	204,947	245,936	282,749	47,167	16.7%	288,404	294,172	300,055	306,056
10-10-	4220	Salaries - Part Time	1,866	5,611	21,008	13,174	15,809	40,560	19,552	48.2%	41,371	42,198	43,042	43,903
10-10-	4240	Salaries - Overtime	31		250	715	858	1,000	750	75.0%	1,000	1,000	1,000	1,000
10-10-	4241	Salaries - Comp Time	115	2	900			900	0	0.0%	900	900	900	900
10-10-	4242	Sick Payout	2,129		1,250			1,250	0	0.0%	1,275	1,301	1,327	1,354
10-10-	4243	Vacation Payout	12,225	6,681	7,500			4,000	(3,500)	-87.5%	4,080	4,162	4,245	4,330
10-10-		Salary Adjustment Allowance			77,363			91,867	14,504	15.8%	91,867	91,867	91,867	91,867
10-10-	4280	Expense Allowance	19,883	20,600	21,000	15,125	18,150	21,000	0	0.0%	21,000	21,000	21,000	21,000
10-10-	4290	Taxable Benefits	60		500			500	0	0.0%	500	500	500	500
10-10-	4310	Employee Insurance	46,615	37,831	52,194	34,901	41,881	59,720	7,526	12.6%	65,692	72,261	79,487	87,436
10-10-	4311	Employee Deductible	318	300					0		0	0	0	0
10-10-	4312	Employee - Remburbsable	321	3,210					0		0	0	0	0
10-10-	4320	Unemployment Compensation	2,768	1,301	2,221	(777)	2,000	1,270	(951)	-74.9%	1,295	1,321	1,347	1,374
10-10-	4410	IMRF	33,445	32,240	29,581	25,843	31,012	38,438	8,857	23.0%	38,822	39,210	39,602	39,998
10-10-	4420	Social Security	18,009	17,957	22,425	14,141	16,969	27,290	4,865	17.8%	27,698	28,113	28,537	28,970
10-10-	4430	Medicare	4,212	4,223	5,245	3,497	4,663	6,382	1,137	17.8%	6,478	6,575	6,674	6,775
		Total Personnel	402,234	394,010	494,859	324,396	394,385	594,766	99,907	16.8%	608,222	622,420	637,423	653,303
10-10-	4510	Training	285	798	2,500	4,212	4,212	4,500	2,000	44.4%	4,500	4,500	4,500	4,500
10-10-	4520	Dues/Memberships	4,603	6,325	4,000	4,077	4,077	4,100	100	2.4%	4,100	4,100	4,100	4,100
10-10-	4530	Publications	1,064	1,888	2,500	1,362	1,362	1,500	(1,000)	-66.7%	1,500	1,500	1,500	1,500
10-10-	4540	Conference Meetings	5,224	1,817	2,250	2,892	2,892	3,000	750	25.0%	3,000	3,000	3,000	3,000
10-10-	4550	Travel	3,540	2,777	3,500	2,945	3,295	3,500	0	0.0%	3,500	3,500	3,500	3,500
10-10-	5110	Legal Services	105,991	73,056	100,000	89,368	119,157	110,000	10,000	9.1%	110,000	110,000	110,000	110,000
10-10-	5130	Computer Services	3,428	13,242	7,000	2,873	3,831	6,000	(1,000)	-16.7%	6,000	6,000	6,000	6,000
10-10-	5131	Computer Services - Restricted	10,842	5,957	13,000	4,924	6,565	8,500	(4,500)	-52.9%	8,500	8,500	8,500	8,500
10-10-	5150	Engineering Services	816	371	500				(500)		0	0	0	0
10-10-	5190	Other Professional Fees	98,344	94,239	90,000	33,462	44,616	45,000	(45,000)	-100.0%	45,000	45,000	45,000	45,000
10-10-	5310	Maintenance - Building and Grounds	50	334	20,000	22,390	23,500	15,000	(5,000)	-33.3%	15,000	15,000	15,000	15,000
10-10-	5320	Maintenance - Equipment	690	736	1,000			1,000	0	0.0%	1,000	1,000	1,000	1,000
10-10-	5330	Maintenance - Vehicles	1,158	758	200			200	0	0.0%	200	200	200	200
10-10-	5410	Utility - Electric	544	56	500			500	0	0.0%	500	500	500	500
10-10-	5510	Telephone	13,915	9,962	10,500	4,353	5,804	7,000	(3,500)	-50.0%	7,000	7,000	7,000	7,000
10-10-	5520	Public Notices	1,255	45	1,000	44	44	250	(750)	-300.0%	250	250	250	250
10-10-	5610	General Insurance							0		0	0	0	0
10-10-	5620	Rentals	14,898	4,456	15,000	9,892	13,189	15,000	0	0.0%	15,000	15,000	15,000	15,000
		Total Contractual	266,647	216,817	273,450	182,794	232,544	225,050	(48,400)	-22.3%	225,050	225,050	225,050	225,050
10-10-	6110	Printing	3,819	11,502	5,000	578	771	2,500	(2,500)	-100.0%	2,500	2,500	2,500	2,500
10-10-	6120	Postage	3,129	3,021	4,250	1,080	1,440	3,000	(1,250)	-41.7%	3,000	3,000	3,000	3,000
10-10-	6130	Operating Supplies and Equipment	3,825	2,565	6,500	2,451	3,268	5,000	(1,500)	-30.0%	5,000	5,000	5,000	5,000
10-10-	6140	Office Supplies	5,394	5,770	7,000	6,176	8,235	8,500	1,500	17.6%	8,500	8,500	8,500	8,500
10-10-	6150	Gasoline & Oil	1,443	1,253	1,500	1,103	1,471	1,500	0	0.0%	1,500	1,500	1,500	1,500
10-10-	6250	Civic Donations	13,582	12,486	25,000	4,374	5,832	21,000	(4,000)	-19.0%	21,000	21,000	21,000	21,000
10-10-	6260	Employee Recognition/Safety	2,009	2,428	3,500	1,194	1,592	5,000	1,500	30.0%	5,000	5,000	5,000	5,000
10-10-	6310	Building & Grounds Supplies		21					0					
10-10-	6340	Vehicle Supplies	56		150			150	0	0.0%	150	150	150	150
10-10-	6390	Other Miscellaneous	517	4,583	9,400	9,002	9,500	10,000	600	6.0%	10,000	10,000	10,000	10,000
10-10-	6391	Yard Waste Stickers							0		0	0	0	0
10-10-	6393	Write off									0	0	0	0
		Total Supplies	33,774	43,629	62,300	25,958	32,109	56,650	(5,650)	-13.0%	56,650	56,650	56,650	56,650

Administration

ACCOUNT NO.		ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget Final	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Request	$ Chg Prior Bgt	% Chg Prior Bgt	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
10-10-	8100	Land		352	500	1,703	1,703		(500)	-100.0%	0	0	0	0
10-10-	8300	Capital Equipment			800	1,718	1,718	3,400	2,600	76.5%	800	1,300	800	2,300
10-10-	8400	Capital Vehicles			14,000	14,429	14,429		(14,000)	-100.0%	0	0	0	0
10-10-	8500	Capital Projects						15,000						
		Total Capital	0	352	15,300	17,850	17,850	18,400	(11,900)	-64.7%	800	1,300	800	2,300
10-10-	9110	Refunds	197	(6)	500	1,175	1,175	500	0	0.0%	500	500	500	500
		Purchase of Service - Risk Management Fund			227,198		227,198	222,980	(4,218)	-1.9%	231,899	241,175	250,822	260,855
		Purchase of Service - Audit Fund			37,562		37,562	0	(37,562)	#DIV/0!	23,032	25,240	25,997	26,777
		Transfer to Capital Projects Fund						200,000	200,000		100,000	100,000	100,000	100,000
10-99-	9660	Transfer to Tort												
10-99-	9760	Transfer to Environmental												
		Total Other Accounts	197	(6)	265,260	1,175	265,935	423,480	158,220	37.4%	355,431	366,915	377,319	388,132
		Total Administration Department	$702,852	$654,802	$1,111,169	$552,173	$942,823	$1,318,346	$192,177	14.6%	$1,246,153	$1,272,335	$1,297,242	$1,325,435

DKM

Building and Zoning Department

ACCOUNT NO.		ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
10-11-	4110	Salaries - Elected & Commission	$2,200	$4,673	$5,400	$4,150	$5,533	$5,400	$0	0.0%	$5,400	$5,400	$5,400	$5,400
10-11-	4210	Salaries - Full Time	73,105	74,134	119,480	77,125	102,833	127,218	7,738	6.1%	129,762	132,357	135,004	137,704
10-11-	4220	Salaries - Part Time	4,800	28,323	50,148	30,505	40,673	42,315	(7,833)	-18.5%	43,161	44,024	44,904	45,802
10-11-	4240	Salaries - Overtime									0	0	0	0
10-11-	4242	Salaries - Sick Payout				5,835	5,835		0					
10-11-	4243	Salaries - Vacation Payout	1,689	1,171	1,700	2,115	2,115	2,000	300	15.0%	2,040	2,081	2,123	2,165
10-11-	4290	Taxable Benefits									0	0	0	0
10-11-	4310	Employee Insurance	5,958	7,791	15,302	6,914	9,219	16,767	1,465	8.7%	18,444	20,288	22,317	24,549
10-11-	4311	Employee Deductible	500								0	0	0	0
10-11-	4312	Employee Reimbursable	150											
10-11-	4320	Unemployment Compensation	592	864	1,824	630	840	804	(1,020)	-126.9%	820	836	853	870
10-11-	4410	IMRF	9,636	11,163	12,888	10,971	14,628	13,934	1,046	7.5%	14,073	14,214	14,356	14,500
10-11-	4420	Social Security	5,029	6,621	10,957	7,333	9,777	10,970	13	0.1%	10,970	10,970	10,970	10,970
10-11-	4430	Medicare	1,176	1,549	2,563	1,715	2,287	2,566	3	0.1%	2,566	2,566	2,566	2,566
		Total Personnel	104,835	136,289	220,262	147,293	193,740	221,974	1,712	0.8%	227,236	232,736	238,493	244,526
10-11-	4510	Training	695	125	2,000	160	160	3,000	1,000	33.3%	3,000	3,000	3,000	3,000
10-11-	4520	Dues/Memberships	1,035	698	1,100	623	623	1,100	0	0.0%	1,100	1,100	1,100	1,100
10-11-	4530	Publications	99	199	2,600	106	106	2,600	0	0.0%	2,600	2,600	2,600	2,600
10-11-	4540	Conference Meetings	955	1,713	1,100	1,533	1,533	1,100	0	0.0%	1,100	1,100	1,100	1,100
10-11-	4550	Travel	150	1,422	1,200	701	701	1,900	700	36.8%	1,900	1,900	1,900	1,900
10-11-	5110	Legal Services	2,982	659	5,000	5,060	6,747	5,000	0	0.0%	5,000	5,000	5,000	5,000
10-11-	5130	Computer Services	(1,837)	437	1,500	35	47	1,500	0	0.0%	1,500	1,500	1,500	1,500
10-11-	5131	Computer Services - Restricted	4,617	5,292	3,000	2,682	3,576	3,000	0	0.0%	3,000	3,000	3,000	3,000
10-11-	5150	Engineering Services	5,016	3,008	5,000	2,314	3,085	5,000	0	0.0%	5,000	5,000	5,000	5,000
10-11-	5160	Planning Fees	11,785	5,446	17,000	15,163	20,217	17,000	0	0.0%	17,000	17,000	17,000	17,000
10-11-	5190	Other Professional Fees	23,218	20,135	15,000	18,942	25,256	20,000	5,000	25.0%	20,600	21,218	21,855	22,511
10-11-	5310	Maintenance - Building and Grounds	655	833	3,200	47	47	3,200	0	0.0%	3,200	3,200	3,200	3,200
10-11-	5320	Maintenance - Equipment	137	275	300	180	180	300	0	0.0%	300	300	300	300
10-11-	5330	Maintenance - Vehicles	718	753	2,000			2,000	0	0.0%	2,000	2,000	2,000	2,000
10-11-	5510	Telephone	6,243	3,261	3,500	1,917	2,556	3,500	0	0.0%	3,500	3,500	3,500	3,500
10-11-	5520	Public Notices				87	87		0		0	0	0	0
10-11-	5620	Rentals	3,794	4,289	5,500	3,286	4,381	5,500	0	0.0%	5,500	5,500	5,500	5,500
		Total Contractual	60,262	48,545	69,000	52,836	69,302	75,700	6,700	8.9%	76,300	76,918	77,555	78,211
10-11-	6110	Printing	1,286	635	1,250	1,008	1,344	1,250	0	0.0%	1,250	1,250	1,250	1,250
10-11-	6120	Postage	139	321	200	66	88	200	0	0.0%	200	200	200	200
10-11-	6130	Operating Supplies and Equipment	1,189	821	1,500	181	241	1,500	0	0.0%	1,500	1,500	1,500	1,500
10-11-	6140	Office Supplies	1,018	1,040	2,000	1,791	2,388	2,400	400	20.0%	2,400	2,400	2,400	2,400
10-11-	6150	Gasoline & Oil	2,185	883	2,600	543	543	1,600	(1,000)	-38.5%	1,600	1,600	1,600	1,600
10-11-	6170	Uniforms			250			250	0	0.0%	250	250	250	250
10-11-	6340	Vehicle Supplies	6	33	200			200	0	0.0%	200	200	200	200
10-11-	6390	Other Miscellaneous		454	100	44	44	100	0	0.0%	100	100	100	100
		Total Supplies	5,823	4,187	8,100	3,633	4,648	7,500	(600)	-7.4%	7,500	7,500	7,500	7,500
10-11-	8300	Capital Equipment			1,000	745	745	1,600		0.0%	0	800	800	800
10-11-	8400	Capital Vehicles						15,000	15,000	100.0%				
		Total Capital	0	0	1,000	745	745	16,600	15,000	90.4%	0	800	800	800

Building and Zoning Department

ACCOUNT NO.	ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
10-11- 9110	Refunds	75		0			0	0		0	0	0	0
	Total Other Accounts	75	0	0	0	0	0	0		0	0	0	0
	Total Building Department	$170,995	$189,021	$298,362	$204,507	$268,435	$321,774	$22,812	7.6%	$311,036	$317,954	$324,348	$331,037

Police Department

ACCOUNT NO.		ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 9 Mos Actual	2015/16 Projected Actual	2016/17 Budget Request	$ Chg Prior Bgt	% Chg Prior Bgt	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
10-12-	4210	Salaries - Full Time	$2,302,491	$2,352,670	$2,373,328	$1,809,398	$2,412,531	$2,469,857	$96,529	3.9%	$2,519,254	$2,569,639	$2,621,032	$2,673,453
10-12-	4220	Salaries - Part Time	28,700	7,301	31,250	8,513	11,351	66,715	35,465	53.2%	68,049	69,410	70,798	72,214
10-12-	4230	Salaries - Special Duty	3,654	8,466	10,000	13,135	13,135	10,000	0	0.0%	10,200	10,404	10,612	10,824
10-12-	4240	Salaries - Overtime	231,707	260,259	245,000	180,204	240,272	245,000	0	0.0%	249,900	254,898	259,996	265,196
10-12-	4241	Salaries - Comp Time	23,802	28,840	24,000	26,113	34,817	24,000	0	0.0%	24,480	24,970	25,469	25,978
10-12-	4242	Salaries - Sick Time Payout	45,958	42,358	48,000	43,972	43,972	48,000	0	0.0%	48,960	49,939	50,938	51,957
10-12-	4243	Salaries - Vacation Payout	18,553	5,613	19,000	5,058	5,058	19,000	0	0.0%	19,380	19,768	20,163	20,566
10-12-	4290	Taxable Benefits	2,638	1,708	3,000	112	112	3,000	0	0.0%	3,000	3,000	3,000	3,000
10-12-	4310	Employee Insurance	369,754	373,127	424,756	279,857	373,143	419,121	(5,635)	-1.3%	461,033	507,136	557,850	613,635
10-12-	4311	Employee Deductible	4,500	4,000					0		0	0	0	0
10-12-	4312	Employee - Reimbursable	1,500	780					0		0	0	0	0
10-12-	4320	Unemployment Compensation	10,562	7,163	10,665	2,860	3,813	6,231	(4,434)	-71.2%	6,356	6,483	6,613	6,745
10-12-	4410	IMRF	17,375	9,197	10,704	5,064	6,752	21,643	10,939	50.5%	21,859	22,078	22,299	22,522
10-12-	4420	Social Security	158,524	160,127	170,722	122,304	163,072	178,905	8,183	4.6%	182,480	186,126	189,844	193,638
10-12-	4430	Medicare	37,156	37,866	39,927	28,627	38,169	41,841	1,914	4.8%	42,677	43,529	44,399	45,286
		Total Personnel	3,256,874	3,299,475	3,410,352	2,525,217	3,346,197	3,553,313	142,961	4.0%	3,657,628	3,767,380	3,883,013	4,005,014
10-12-	4510	Training	30,504	19,112	28,000	9,370	12,493	28,000	0	0.0%	28,000	28,000	28,000	28,000
10-12-	4520	Dues/Memberships	2,332	3,883	2,500	1,541	2,055	2,500	0	0.0%	2,500	2,500	2,500	2,500
10-12-	4530	Publications	2,026	1,171	1,300	2,236	2,236	2,000	700	35.0%	2,000	2,000	2,000	2,000
10-12-	4540	Conference Meetings	2,798	970	1,500	1,247	1,247	5,000	3,500	70.0%	5,000	5,000	5,000	5,000
10-12-	4550	Travel	1,490	783	1,500	563	751	1,500	0	0.0%	1,500	1,500	1,500	1,500
10-12-	5110	Legal Services	88,140	78,926	85,000	60,163	80,217	85,000	0	0.0%	87,550	90,177	92,882	95,668
10-12-	5130	Computer Services	10,402	30,878	20,000	26,574	26,574	25,000	5,000	20.0%	25,750	26,523	27,319	28,139
10-12-	5190	Other Professional Fees	58,922	55,143	57,500	40,804	54,405	57,500	0	0.0%	59,225	61,002	62,832	64,717
10-12-	5310	Maintenance - Building and Grounds	29,103	52,095	25,000	31,229	31,229	32,000	7,000	21.9%	32,960	33,949	34,967	36,016
10-12-	5320	Maintenance - Equipment	11,372	14,387	12,500	7,766	10,355	12,500	0	0.0%	12,875	13,261	13,659	14,069
10-12-	5330	Maintenance - Vehicles	24,990	37,476	30,000	16,112	21,483	30,000	0	0.0%	30,900	31,827	32,782	33,765
10-12-	5420	Utility - Gas		527					0		0	0	0	0
10-12-	5510	Telephone	17,644	16,270	16,500	17,381	23,175	16,500	0	0.0%	16,500	16,500	16,500	16,500
10-12-	5520	Public Notices							0		0	0	0	0
10-12-	5610	General Insurance							0		0	0	0	0
10-12-	5620	Rentals	3,326	8,063	7,500	11,106	14,808	13,500	6,000	44.4%	13,500	13,500	13,500	13,500
		Total Contractual	283,049	319,684	288,800	226,092	281,028	311,000	22,200	7.1%	318,260	325,739	333,441	341,374
10-12-	6100	Operating Equipment	4,130		1,500	407	543	21,000	19,500	92.9%	25,000	4,500	4,500	4,500
10-12-	6110	Printing	5,007	3,367	3,500	3,239	4,319	3,500	0	0.0%	3,500	3,500	3,500	3,500
10-12-	6120	Postage	1,754	1,242	1,750	1,244	1,659	1,750	0	0.0%	1,750	1,750	1,750	1,750
10-12-	6130	Operating Supplies and Equipment	13,363	30,470	27,500	15,981	21,308	24,400	(3,100)	-12.7%	24,400	24,400	24,400	24,400
10-12-	6140	Office Supplies	6,786	7,727	7,500	6,805	9,073	7,500	0	0.0%	7,500	7,500	7,500	7,500
10-12-	6150	Gasoline & Oil	57,280	45,546	65,000	28,563	38,084	57,500	(7,500)	-13.0%	59,225	61,002	62,832	64,717
10-12-	6170	Uniforms	20,622	25,247	21,700	26,371	26,371	25,000	3,300	13.2%	25,000	25,000	25,000	25,000
10-12-	6310	Building & Grounds Supply	3,790	3,956	3,800	2,091	2,788	3,800	0	0.0%	3,800	3,800	3,800	3,800
10-12-	6320	Equipment Supplies	1,654	853	1,700	1,371	1,828	2,945	1,245	42.3%	2,945	2,945	2,945	2,945
10-12-	6340	Vehicle Supplies	5,569	4,325	5,600	9,768	9,768	5,600	0	0.0%	5,600	5,600	5,600	5,600
10-12-	6390	Other Miscellaneous		567	2,500	797	1,063	2,500	0	0.0%	2,500	2,500	2,500	2,500
10-12-	6410	Tobacco Compliance	400	300		100	100		0		0	0	0	0
		Total Supplies	120,355	123,600	142,050	96,737	116,904	155,495	13,445	8.6%	161,220	142,497	144,327	146,212
10-12-	8300	Capital Equipment			87,100	43,317	43,317	57,300	(29,800)	-52.0%	19,900	1,600	1,600	1,600
10-12-	8400	Capital Vehicles			78,000	71,400	71,400	145,100	67,100	46.2%	75,000	75,000	75,000	75,000
10-12-	8500	Capital Project						72,000	72,000					
		Total Capital	0	0	165,100	114,717	114,717	274,400	109,300	39.8%	94,900	76,600	76,600	76,600
10-12-	9750	Refunds-Reimbursable	4,268			50	67							
10-99-	9740	Contribution to Police Pension Fund	545,710	545,710	724,321		724,321	850,373	126,052	14.8%	935,410	1,028,951	1,131,846	1,245,031

Police Department

ACCOUNT NO.	ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 9 Mos Actual	2015/16 Projected Actual	2016/17 Budget Request	$ Chg Prior Bgt	% Chg Prior Bgt	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
	Total Other Accounts	549,978	545,710	724,321	50	724,388	850,373	126,052	14.8%	935,410	1,028,951	1,131,846	1,245,031
	Police Department (Excluding Restricted)	$4,210,256	$4,288,469	$4,730,623	$2,962,813	$4,583,234	$5,144,581	$413,958	8.0%	$5,167,418	$5,341,167	$5,569,227	$5,814,231
10-12-	Property Maintenance Code Enforcement			20,000			20,000	0	0.0%	20,000	20,000	20,000	20,000
10-12- 6360	DUI Program Expenses		58,326		42,510	42,510		0		0	0	0	0
10-12- 6362	Impoundment	15,366	0	14,000			14,000	0	0.0%	10,000	10,000	10,000	10,000
10-12- 6370	Drug Enforcement (Forfeiture)	40,416	0					0		0	0	0	0
10-12- 6430	PD SB-1089	60,763	3,817	51,430			51,430	0		51,430	51,430	51,430	51,430
	Total Supplies (Restricted)	116,545	62,143	85,430	42,510	42,510	85,430	0	0	81,430	81,430	81,430	81,430
	Total Police Department (Inclding Restricted)	$4,326,801	$4,350,612	$4,816,053	$3,005,323	$4,625,744	$5,230,011	$413,958	7.9%	$5,248,848	$5,422,597	$5,650,657	$5,895,661

Public Works - Streets

ACCOUNT NO.		ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
10-13-	4210	Salaries - Full Time	$313,506	$418,442	$483,081	$369,964	$493,285	$503,837	$20,756	4.3%	$513,914	$524,192	$534,676	$545,370
10-13-	4220	Salaries - Part Time	4,174		5,000			5,000	0	0.0%	5,000	5,000	5,000	5,000
10-13-	4240	Salaries - Overtime	47,997	61,710	75,000	32,565	43,420	75,000	0	0.0%	76,500	78,030	79,591	81,183
10-13-	4241	Salaries - Comp Time	3,737	2,212	4,000	1,820	1,820	4,000	0	0.0%	4,000	4,000	4,000	4,000
10-13-	4242	Salaries - Sick Payout	1,426	1,455	4,000	1,484	1,484	2,000	(2,000)	-50.0%	4,500	4,500	4,500	4,500
10-13-	4243	Salaries - Vacation Payout	951		4,000	618	618	2,000	(2,000)	-50.0%	3,500	3,500	3,500	3,500
10-13-	4290	Taxable Benefits		1,500					0					
10-13-	4310	Employee Insurance	55,982	62,004	105,855	55,141	73,521	84,863	(20,992)	-19.8%	89,237	92,610	100,984	110,652
10-13-	4311	Employee Deductible	650						0		0	0	0	0
10-13-	4312	Employee - Reimbursable							0		0	0	0	0
10-13-	4320	Unemployment Compensation	3,183	2,592	3,555	645	860	1,809	(1,746)	-49.1%	1,845	1,882	1,920	1,958
10-13-	4410	IMRF	47,029	57,129	67,249	49,177	65,569	68,187	938	1.4%	70,246	71,651	73,084	74,546
10-13-	4420	Social Security	22,544	27,552	35,655	24,593	32,791	36,694	1,039	2.9%	37,660	38,392	39,139	39,900
10-13-	4430	Medicare	5,272	6,444	8,339	5,751	7,668	8,582	243	2.9%	8,808	8,979	9,153	9,332
		Total Personnel	506,451	641,040	795,734	541,758	721,036	791,973	(3,761)	-0.5%	815,210	832,736	855,547	879,941
10-13-	4510	Training	1,299	923	2,500	668	891	2,500	0	0.0%	2,500	2,500	2,500	2,500
10-13-	4520	Dues/Memberships	275	994	300	778	778	800	500	166.7%	800	800	800	800
10-13-	4530	Publications							0		0	0	0	0
10-13-	4540	Conference Meetings	916	1,449	1,000	623	831	850	(150)	-15.0%	850	850	850	850
10-13-	4550	Travel	40		1,000			250	(750)	-75.0%	250	250	250	250
10-13-	5110	Legal Services	2,417	651	2,000				(2,000)	-100.0%	0	0	0	0
10-13-	5130	Computer Services	900	1,977	900	3,100	4,133	1,500	600	66.7%	1,500	1,500	1,500	1,500
10-13-	5131	Computer Services - Restricted	885	1,300	2,000	3,463	3,463	2,000	0	0.0%	2,000	2,000	2,000	2,000
10-13-	5150	Engineering Services	30,369	7,277	10,000	8,871	8,871	9,000	(1,000)	-10.0%	9,000	9,000	9,000	9,000
10-13-	5190	Other Professional Fees	49,904	27,086	82,000	79,376	105,835	75,000	(7,000)	-8.5%	75,000	75,000	75,000	75,000
10-13-	5310	Maintenance - Building and Grounds	10,898	21,406	12,000	11,087	14,783	12,000	0	0.0%	12,000	12,000	12,000	12,000
10-13-	5320	Maintenance - Equipment	9,869	21,599	12,000	12,615	16,820	12,000	0	0.0%	12,000	12,000	12,000	12,000
10-13-	5330	Maintenance - Vehicles	45,958	40,561	47,500	63,188	84,251	60,000	12,500	26.3%	60,000	60,000	60,000	60,000
10-13-	5340	Maintenance - Infrastructure	42,076	37,839	25,000	5,852	7,803	25,000	0	0.0%	25,000	25,000	25,000	25,000
10-13-	5420	Utility - Gas	2,336		2,000	485	647	2,000	0	0.0%	2,000	2,000	2,000	2,000
10-13-	5430	Utility - Street Lighting	116,142	147,054	140,000	106,703	142,271	128,000	(12,000)	-8.6%	128,000	128,000	128,000	128,000
10-13-	5510	Telephone	6,650	6,551	6,500	6,082	8,109	7,000	500	7.7%	7,000	7,000	7,000	7,000
10-13-	5520	Public Notices							0		0	0	0	0
10-13-	5610	General Insurance							0		0	0	0	0
10-13-	5620	Rentals	2,178	899	5,000			5,000	0	0.0%	2,500	2,500	2,500	2,500
		Total Contractual	323,112	317,566	351,700	302,891	399,486	342,900	(8,800)	-2.6%	340,400	340,400	340,400	340,400
10-13-	6110	Printing	482	1,557	1,000	1,331	1,775	1,500	500	50.0%	1,500	1,500	1,500	1,500
10-13-	6120	Postage	26	29	100	179	239	200	100	100.0%	200	200	200	200
10-13-	6130	Operating Supplies and Equipment	23,098	30,419	24,000	34,205	45,607	30,000	6,000	25.0%	30,000	30,000	30,000	30,000
10-13-	6140	Office Supplies	968	1,021	1,000	323	431	1,000	0	0.0%	1,000	1,000	1,000	1,000
10-13-	6150	Gasoline & Oil	43,046	42,458	43,000	23,449	31,265	40,000	(3,000)	-7.0%	40,000	40,000	40,000	40,000
10-13-	6170	Uniforms	8,068	5,167	6,500	4,514	6,019	6,500	0	0.0%	6,500	6,500	6,500	6,500
10-13-	6310	Building & Ground Supplies	3,017	9,435	3,100	3,310	4,413	4,000	900	29.0%	4,000	4,000	4,000	4,000
10-13-	6320	Equipment Supplies	11,282	10,144	11,000	18,579	24,772	15,000	4,000	36.4%	15,000	15,000	15,000	15,000
10-13-	6330	Infrastructure Supplies	17,766	24,599	34,500	30,138	40,184	34,500	0	0.0%	34,500	34,500	34,500	34,500
10-13-	6340	Vehicle Supplies	8,303	6,323	8,000	8,537	11,383	10,000	2,000	25.0%	10,000	10,000	10,000	10,000
10-13-	6390	Other Miscellaneous		203		44	59		0		0	0	0	0
		Total Supplies	116,056	131,355	132,200	124,609	166,147	142,700	10,500	7.4%	142,700	142,700	142,700	142,700
10-13-	8300	Capital Equipment			41,000	6,450	6,450	79,800	38,800	94.6%	42,500			260,000
10-13-	8400	Capital Vehicles			44,000	15,521	15,521	85,000	41,000	93.2%	15,000	140,000	40,000	
10-13-	8500	Capital Projects				15,845	15,845	21,000	21,000		41,000	61,000	48,500	42,500
		Total Capital	0	0	85,000	37,816	37,816	185,800	100,800	54.3%	98,500	201,000	88,500	302,500
		Total Streets Division	$945,619	$1,089,961	$1,364,634	$1,007,074	$1,324,485	$1,463,373	$98,739	7.2%	$1,396,810	$1,516,836	$1,427,147	$1,665,541

Public Works - Facility Maintenance

ACCOUNT NO.		ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget (Final)	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Request	$ Chg Prior Bgt	% Chg Prior Bgt	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
10-14-	4210	Salaries - Full Time												
10-14-	4220	Salaries - Part Time												
10-14-	4240	Salaries - Overtime												
10-14-	4310	Employee Insurance												
10-14-	4320	Unemployment Compensation												
10-14-	4410	IMRF												
10-14-	4420	Social Security												
10-14-	4430	Medicare												
		Total Personnel	0	0	0	0	0	0	0		0	0	0	0
10-14-	5170	IL First Grant												
10-14-	5190	Other Professional Fees			4,000			4,000	0	0.0%	4,000	4,000	4,000	4,000
10-14-	5310	Maintenance - Building and Grounds	20,366	24,810	30,000	17,516	23,355	26,000	(4,000)	-15.4%	26,000	26,000	26,000	26,000
10-14-	5320	Maintenance - Equipment									0	0	0	0
10-14-	5420	Utiilty - Gas									0	0	0	0
10-14-	5620	Rentals												
		Total Contractual	20,366	24,810	34,000	17,516	23,355	30,000	(4,000)		30,000	30,000	30,000	30,000
10-14-	6130	Operating Supplies and Equipment		16	500			500	0	0	500	500	500	500
10-14-	6310	Building & Grounds Supplies	1,413	937	2,500	778	1,037	2,000	(500)	(0)	2,000	2,000	2,000	2,000
		Total Supplies	1,413	953	3,000	778	1,037	2,500	(500)	(0)	2,500	2,500	2,500	2,500
10-14-	8300	Capital Equipment												
10-14-	8500	Capital Projects												
		Total Capital	0	0	0	0	0	0	0		0	0	0	0
		Total Public Works - Facility Maintenance	$21,779	$25,763	$37,000	$18,294	$24,392	$32,500	($4,500)	-13.8%	$32,500	$32,500	$32,500	$32,500

Police Commission

ACCOUNT NO.	ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Final	$ Chg Prior Bgt	% Chg Prior Bgt	2017/1 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
10-15- 4110	Salaries - Elected & Commission	$1,850	$900	$3,000	$1,600	$2,133	$3,000	$0	0.0%	$3,000	$3,000	$3,000	$3,000
10-15- 4420	Social Security	115	56	186	99	132	186	0	0.0%	186	186	186	186
10-15- 4430	Medicare	27	13	44	23	31	44	0	0.0%	44	44	44	44
	Total Personnel	1,992	969	3,230	1,722	2,296	3,230	0	0.0%	3,230	3,230	3,230	3,230
10-15- 4520	Dues/Memberships	423	375	450	375	500	450	0	0.0%	450	450	450	450
10-15- 4540	Conference Meetings			500			1,000	500	100.0%	500	500	500	500
10-15- 4550	Travel			250			500	250	100.0%	250	250	250	250
10-15- 5110	Legal Services	1,431		750			750	0	0.0%	500	250	500	250
10-15- 5190	Other Professional Fees	2,600	1,014	7,500	1,694	2,259	5,000	(2,500)	-33.3%	1,000	10,000	5,000	1,000
10-15- 5520	Public Notices			300			300	0	0.0%	100	100	100	100
	Total Contractual	4,454	1,389	9,750	2,069	2,759	8,000	(1,750)	-17.9%	2,800	11,550	6,800	2,550
10-15- 6110	Printing	1,129		2,000	210	280	1,500	(500)	-25.0%	2,000	1,000	2,000	1,000
10-15- 6130	Operating Supplies and Equipment							0					
10-15- 6140	Office Supplies			50			50	0	0.0%	50	50	50	50
10-15- 6390	Other Miscellaneous							0					
	Total Supplies	1,129	0	2,050	210	280	1,550	(500)	-24.4%	2,050	1,050	2,050	1,050
	Total Police Commission	$7,575	$2,358	$15,030	$4,001	$5,335	$12,780	($2,250)	-15.0%	$8,080	$15,830	$12,080	$6,830

EMA

ACCOUNT NO.		ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget Final	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
10-16-	4110	Salaries - Elected & Commission	$2,500	$2,000	$4,000	$1,500	$2,000	$4,000	$0		$4,000	$4,000	$4,000	$4,000
10-16-	4420	Social Security	155	124	248	93	124	248	0		248	248	248	248
10-16-	4430	Medicare	36	29	58	22	29	58	0		58	58	58	58
		Total Personnel	2,691	2,153	4,306	1,615	2,153	4,306	0	0.0%	4,306	4,306	4,306	4,306
10-16-	4510	Training												
10-16-	4520	Dues/Memberships			205	205	205	205	0		300	300	300	300
10-16-	4540	Conference Meetings			2,500	2,491	2,491	2,500	0		2,500	2,500	2,500	2,500
10-16-	4550	Travel							0					
10-16-	5190	Other Professional Fees	9,800	9,800	500	7,120	7,120	6,500	6,000		6,500	6,500	6,500	6,500
10-16-	5320	Maintenance - Equipment			2,000	2,554	2,554	2,000	0		2,000	2,000	2,000	2,000
10-16-	5510	Telephone	3,850	208	1,500		1,500	1,500	0		1,500	1,500	1,500	1,500
10-16-	5620	Rentals	2,856		4,930	4,917	4,917	4,930	0		4,930	4,930	4,930	4,930
		Total Contractual	16,506	10,008	11,635	17,287	18,787	17,635	6,000	34.0%	17,730	17,730	17,730	17,730
10-16-	6110	Printing							0					
10-16-	6120	Postage							0					
10-16-	6130	Operating Supplies and Equipment			3,000	2,850	2,850	3,000	0		3,000	3,000	3,000	3,000
10-16-	6170	Uniforms			1,500	1,280	1,280	1,500	0		1,500	1,500	1,500	1,500
10-16-	6320	Equipment Supplies			1,750	1,750	1,750	1,750	0		1,750	1,750	1,750	1,750
10-16-	6390	Other Miscellaneous			200	200	200	200	0		200	200	200	200
		Total Supplies	0	0	6,450	6,080	6,080	6,450	0	0.0%	6,450	6,450	6,450	6,450
10-16-	9110	Refunds							0					
		Total Other Accounts	0	0	0	0	0	0	0		0	0	0	0
		Total EMA	$19,197	$12,161	$22,391	$24,982	$27,020	$28,391	$6,000	21.1%	$28,486	$28,486	$28,486	$28,486

Economic Development

ACCOUNT NO.		ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
10-19-	4210	Salaries - Full Time	$42,787	$57,958	$14,451	$40,979	$54,639	$15,000	$549	3.8%	15,000	$15,000	$15,000	$15,000
10-19-	4241	Salaries - Comp Time				667	667		0		0			
10-19-	4242	Salaries - Sick Payout	2,541	2,668		680	680		0		0	0	0	0
10-19-	4243	Salaries - Vacation Payout				284	284		0		0	0	0	0
10-19-	4310	Employee Insurance	8,807	10,042	3,123	7,047	9,396	3,336	213	6.8%	3,670	4,037	4,441	4,885
10-19-	4311	Employee Deductible							0		0	0	0	0
10-19-	4312	Employee Reimbursable							0		0	0	0	0
10-19-	4320	Unemployment Compensation	395	279		36	48	0	0		0	0	0	0
10-19-	4410	IMRF	5,719	7,606	1,759	5,160	6,880	1,802	43	2.4%	1,802	1,802	1,802	1,802
10-19-	4420	Social Security	2,703	3,603	905	2,549	3,399	949	44	4.9%	949	930	930	930
10-19-	4430	Medicare	632	843	212	596	795	222	10	4.7%	218	218	218	218
		Total Personnel	63,584	82,999	20,450	57,998	76,788	21,309	859	4.2%	21,639	21,987	22,391	22,835
10-19-	4510	Training			750			750	0	0.0%	750	750	750	750
10-19-	4520	Dues/Memberships	913	2,624	2,700	1,715	2,287	2,700	0	0.0%	2,700	2,700	2,700	2,700
10-19-	4540	Conference Meetings	1,167	162	1,000	1,054	1,405	1,000	0	0.0%	1,000	1,000	1,000	1,000
10-19-	4550	Travel	62		300	76	101	300	0	0.0%	300	300	300	300
10-19-	5110	Legal Services	801			5,610	5,610	5,000	5,000		5,000	5,000	5,000	5,000
10-19-	5130	Computer Services							0		0	0	0	0
10-19-	5160	Planning Fees				2,778	3,704		0		0	0	0	0
10-19-	5190	Other Professional Fees	15,909	16,188	35,000	10,772	14,363	35,000	0	0.0%	35,000	35,000	35,000	35,000
10-19-	5510	Telephone	1,889	38	150			150	0	0.0%	150	150	150	150
10-19-	5520	Public Notices							0		0	0	0	0
10-19-	5610	General Insurance							0		0	0	0	0
		Total Contractual	20,741	19,012	39,900	22,005	27,470	44,900	5,000	22.7%	44,900	44,900	44,900	44,900
10-19-	6110	Printing	3,506	6,499	3,500	3,951	5,268	3,500	0	0.0%	3,500	3,500	3,500	3,500
10-19-	6120	Postage				84	112		0					
10-19-	6130	Operating Supplies and Equipment			300			300	0	0.0%				
10-19-	6140	Office Supplies	76		200	25	33	200	0	0.0%				
10-19-	6320	Equipment Supplies							0					
10-19-	6390	Other Miscellaneous							0					
		Total Supplies	3,582	6,499	4,000	4,060	5,413	4,000	0	0.0%	3,500	3,500	3,500	3,500
10-19-	8500	Capital Projects									10,000			
		Total Capital	0	0	0	0	0	0	0		10,000	0	0	0
		Total Economic Development	$87,907	$108,510	$64,350	$84,063	$109,671	$70,209	$5,859	8.3%	$80,039	$70,387	$70,791	$71,235

911 Dispatch

ACCOUNT NO.	ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Request	$ Chg Prior Budget	% Chg Prior Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
10-52- 4210	Salaries - Full Time	579,633	583,793	669,759	503,723	671,631	90,127	(579,632)	-86.5%				
10-52- 4220	Salaries - Part Time	10,005	26,021	15,000	17,493	23,324	2,000	(13,000)	-86.7%				
10-52- 4230	Salaries - Special Duty				1,137	1,516							
10-52- 4240	Salaries - Overtime	58,825	84,101	70,000	56,623	75,497	2,500	(67,500)	-96.4%				
10-52- 4241	Salaries - Comp Time	272		500	91	121		(500)	-100.0%				
10-52- 4242	Salaries - Sick Time	4,158	2,804	4,500	5,952	7,936	48,000	43,500	966.7%				
10-52- 4243	Salaries - Vacation Payout	235	4,319	500	2,510	3,347	35,000	34,500	6900.0%				
10-52- 4310	Employee Insurance	81,329	71,960	111,998	63,214	84,285	58,785	(53,213)	-47.5%				
10-52- 4320	Unemployment Compensation	4,452	3,459	4,743	1,356	1,808	2,009	(2,735)	-57.7%				
10-52- 4410	IMRF	80,918	84,014	88,413	69,834	93,112	2,465	(85,948)	-97.2%				
10-52- 4420	Social Security	39,516	41,984	47,136	35,355	47,140	1,298	(45,838)	-97.2%				
10-52- 4430	Medicare	9,241	9,819	11,024	8,269	11,025	303	(10,721)	-97.3%				
	Total Personnel	868,584	912,274	1,023,573	765,557	1,020,742	242,487	(781,087)	-322.1%	0	0	0	0
10-52- 4510	Training			1,900				(1,900)	-100.0%				
10-52- 4520	Dues/Memberships			400				(400)	-100.0%				
10-52- 4530	Publications			100				(100)	-100.0%				
10-52- 4540	Conference Meetings							0					
10-52- 4550	Travel							0					
10-52- 5130	Computer Services			1,900				(1,900)	-100.0%				
10-52- 5190	Other Professional Fees	1,315	8,731	1,900	7,326	7,326	228,543	226,643	11928.6%	233,114	237,776	242,532	247,383
10-52- 5320	Maintenance - Equipment			1,000				(1,000)	-100.0%				
10-52- 5510	Telephone	11,880	6,732	14,000				(14,000)	-100.0%				
	Total Contractual	13,195	15,463	21,200	7,326	7,326	228,543	207,343	90.7%	233,114	237,776	242,532	247,383
10-52- 6100	Operating Equipment		3,084	1,250				(1,250)	-100.0%				
10-52- 6110	Printing							0					
10-52- 6120	Postage							0					
10-52- 6130	Operating Supplies and Equipment		2,970	1,900				(1,900)	-100.0%				
10-52- 6170	Uniforms			5,750				(5,750)	-100.0%				
10-52- 6320	Equipment Supplies			500				(500)	-100.0%				
	Total Supplies	0	6,054	9,400	0	0	0	(9,400)	-100.0%	0	0	0	0
10-52- 8300	Capital Equipment							0					
	Total Capital	0	0	0	0	0	0	0		0	0	0	0
	Total 911 Dispatch	$881,779	$933,791	$1,054,173	$772,883	$1,028,068	$471,030	($583,144)	-55.3%	$233,114	$237,776	$242,532	$247,383

Debt Service

ACCOUNT NO.		ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget (Final)	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Final	$ Chg Prior Bgt	% Chg Prior Bgt	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
10-80-	5110	Legal Services												
10-80-	5151	Engineering - Road Bond 08 (Non Cap)												
10-80-	5190	Other Professional Services	400	750	750	750	750	750	0	0.0%	750	750		
10-80-	6441	Capital Project - Road Bond (Non Cap)												
10-80-	8500	Capital Projects												
10-80-	8502	Capital Project - Design Road Bond												
10-80-	8503	Capital Project - Construction Road Bond												
		Total Debt Service - Road Bond	400	750	750	750	750	750	0	0.0%	750	750	0	0
10-18-	7100	Prinicpal Payments	88,736	37,014	42,833	73,173	73,173	379,432	336,599	88.7%	18,666	16,151		
10-18-	7200	Interest Payments	23,866	12,445	17,490	18,758	18,758	6,630	(10,860)	-163.8%	1,079	306		
		Total Debt Service	112,602	49,459	60,323	91,931	91,931	386,062	325,739	84.4%	19,745	16,457	0	0
10-12-	6360	Prinicpal Payments												
10-12-	6360	Interest Payments												
10-12-	6370	Principal Payments												
10-12-	6370	Interest Payments												
10-12-	6430	Principal Payments	90,883	74,891	50,017	50,017	50,017	8,970	(41,047)	-457.6%	1,852			
10-12-	6430	Interest Payments	6,760	3,124	1,413	1,413	1,413	285	(1,128)	-395.8%	21			
		Total Debt Service - PD Restricted	97,643	78,015	51,430	51,430	51,430	9,255	(42,175)	-455.7%	1,873	0	0	0
		Total Debt Service	$210,645	$128,224	$112,503	$144,111	$144,111	$396,067	$283,564	71.6%	$22,368	$17,207	$0	$0

Water/Sewer Fund
Revenues

ACCOUNT NO.	ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 9 Mos Actual	2015/16 Projected Actual	2016/17 Budget Final	$ Chg Prior Bgt	% Chg Prior Bgt	2016/17 Budget Projected	2017/18 Budget Projected	2018/19 Budget Projected	2019/20 Budget Projected
20-20- 3110	Property Tax - LMW	$610,447	601,027	$598,417	$604,650	$604,650	600,868	2,451	0.4%	600,868	603,118	610,118	611,343
20-20- 3420	Water Sales	1,885,962	1,909,558	2,043,000	1,548,975	2,065,300	2,087,490	44,490	2.2%	2,129,240	2,171,825	2,693,063	2,746,924
20-20- 3430	Sewer Sales	2,237,121	2,307,629	2,450,000	1,860,214	2,480,285	2,508,148	58,148	2.4%	2,558,311	2,609,477	2,661,667	2,714,900
20-20- 3460	Water Meter Sales	10,204	4,502	5,740	3,332	4,443	5,000	(740)	-12.9%	5,000	5,000	5,000	5,000
20-20- 3470	Senior Discounts	(16,444)	(16,283)	(18,133)	(13,612)	(18,149)	(17,295)	838	-4.6%	(17,987)	(18,706)	(19,454)	(20,232)
20-20- 3510	Plumbing Inspection							0					
20-20- 3630	Public Works Permit	2,540	2,289	2,500	4,134	4,134	4,500	2,000	80.0%	4,500	4,500	4,500	4,500
20-20- 3672	Sewer Impact - SSA #13							0					
20-20- 3690	Tap On Fees Water/Sewer				6,000	6,000		0					
20-20- 3730	Slocum Lake Drainage	67,899	68,428	67,929	28,540	28,540		(67,929)		0	0	0	0
20-20- 3740	Water Penalites	49,814	24,660	18,749	17,282	23,043	27,137	8,388	44.7%	27,137	27,137	27,137	27,137
20-20- 3750	Sewer Penalties	63,781	24,711	26,120	19,774	26,365	27,590	1,470	5.6%	27,590	27,590	27,590	27,590
20-20- 3760	Lab Testing Fees				423	423	1,500	1,500					
20-20- 3770	WWTP Industrial Charges				6,360	6,360	7,500	7,500					
20-20- 3810	Interest	231	306	275	987	1,316	1,200	925	336.4%	1,200	1,200	1,200	1,200
20-20- 3813	Interest Bond 2011	20	10		7	9		0		0	0	0	0
20-20- 3841	Interest - Restricted LMW	23,106	19,432	20,000	1,956	2,608	2,500	(17,500)	-87.5%	10,000			
20-00- 1320	Loan Proceeds - Plow Truck							0					
20-20- 3910	Grants and 911 Allowance							0					
20-20- 3930	Sale of Fixed Assets							0					
20-20- 3940	Loss Reimbursement		7,205		1,454	1,939		0					
20-20- 3990	Miscellaneous	30,595	30,231	28,500	14,624	19,499	25,000	(3,500)	-12.3%	25,000	25,000	25,000	25,000
20-20- 3992	Refunds - W/S		2,645		50	50		0					
20-20- 3997	Other - Miscellaneious	1,600,400	66,810	500			500	0		500	500	500	500
20-23- 3810	W/S Capital - Interest							0					
	REVENUES - WATER/SEWER FUND	6,565,676	5,053,160	5,243,597	4,105,150	5,256,815	5,281,638	38,041	0.7%	5,371,359	5,456,641	6,036,321	6,143,862
20-20- 3811	Interest - Series B												
20-20- 3910	Grant - DCEO Reimb 2011												
20-00- 1541&15	Bond Proceeds	0											
	REVENUES - WATER/SEWEF	0	0	0	0	0	0	0	0	0	0	0	0
20-20- 3813	Interest - Bond 2011												
20-20- 3910													
20-00- 1543	Bond 2011												
	REVENUES BOND 2011	0	0	0	0	0	0	0		0	0	0	0
20-27- 3812	INTEREST - SSA #13												
20-27- 3990	OTHER MISCELLANEOUS												
	Reappropriation						180,000						
20-27- 3995	SSA 13 REIMBURSMENT	0	0				0						
	REVENUES SSA #13	0	0	0	0	0	180,000	0		0	0	0	0
	Transfer from General Fund		14,809										
Total Revenues Water/Sewer Fund		6,565,676	5,067,969	5,243,597	4,105,150	5,256,815	5,461,638	38,041	0.7%	5,371,359	5,456,641	6,036,321	6,143,862

Public Works - Water Division

ACCOUNT NO.		ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget (Final)	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Bgt	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
20-20-	4110	Salaries - Elected & Commission	$4,000	$4,159	$7,920	$3,360	$4,480	$7,920	$0	0.0%	$7,920	$7,920	$7,920	$7,920
20-20-	4210	Salaries - Full Time	509,135	454,135	446,354	355,664	474,219	480,361	34,007	7.6%	485,165	494,868	504,765	514,860
20-20-	4220	Salaries - Part Time	190		3,536			12,240	8,704	246.2%	12,485	12,735	12,990	13,250
20-20-	4240	Salaries - Overtime	107,536	57,835	60,000	35,597	47,463	60,000	0	0.0%	61,200	62,424	63,672	64,945
20-20-	4241	Salaries - Comp Time	5,400	5,135	5,000	6,122	6,122	5,000	0	0.0%	5,100	5,202	5,306	5,412
20-20-	4242-	Salaries - Sick Time	4,215	7,789	5,000	5,316	5,316	5,000	0	0.0%	5,100	5,202	5,306	5,412
20-20-	4243	Salaries - Vacation Payout	5,663	1,052	6,000	618	618	6,000	0	0.0%	6,120	6,242	6,367	6,494
20-20-		Salary Adjustment			2,781			4,019	1,238	44.5%				
20-20-	4290	Taxable Benefits	270	500	500			500	0	0.0%	500	500	500	500
20-20-	4310	Employee Insurance	81,460	65,431	85,916	54,536	72,715	82,133	(3,783)	-4.4%	86,163	90,782	99,036	108,683
20-20-	4311	Employee Deductible	1,281	600					0		0	0	0	0
20-20-	4312	Employee Reimbursable	102	1,070					0		0	0	0	0
20-20-	4320	Unemployment Compensation	2,706	1,864	2,173	647	863	1,106	(1,067)	-49.1%	1,128	1,151	1,174	1,197
20-20-	4410	IMRF	80,483	67,294	62,609	48,792	65,056	65,539	2,930	4.7%	66,194	66,856	67,525	68,200
20-20-	4420	Social Security	38,340	32,570	33,127	24,527	32,703	36,024	2,897	8.7%	36,024	36,024	36,024	36,024
20-20-	4430	Medicare	8,994	7,617	7,747	5,736	7,648	8,425	678	8.8%	8,425	8,425	8,425	8,425
		Total Personnel	849,775	707,051	728,663	540,915	717,203	774,267	45,604	5.9%	781,524	798,331	819,010	841,322
20-20-	4510	Training	2,250	1,448	3,000	873	1,164	3,000	0	0.0%	3,000	3,000	3,000	3,000
20-20-	4520	Dues/Memberships	693	189	500	610	610	650	150	30.0%	650	650	650	650
20-20-	4530	Publications				271	271	300	300		300	300	300	300
20-20-	4540	Conference Meetings	1,770	913	1,500	190	253	2,000	500	33.3%	2,000	2,000	2,000	2,000
20-20-	4550	Travel	923	1,265	2,000	1,265	1,687	500	(1,500)	-75.0%	500	500	500	500
20-20-	5110	Legal Services	9,363		3,000			2,000	(1,000)	-33.3%	2,060	2,122	2,186	2,252
20-20-	5130	Computer Services	4,312	5,271	7,200	4,708	6,277	6,000	(1,200)	-16.7%	6,180	6,365	6,556	6,753
20-20-	5131	Computer Services - Restricted	3,250	5,759	12,550	5,606	7,475	6,000	(6,550)	-52.2%	6,180	6,365	6,556	6,753
20-20-	5150	Engineering Services	552	480	4,500	10,171	10,171	4,500	0	0.0%	4,635	4,774	4,917	5,065
20-20-	5190	Other Professional Fees	31,077	18,670	28,667	13,306	17,741	25,000	(3,667)	-12.8%	25,750	26,523	27,319	28,139
20-20-	5200	Interfund Services							0		0	0	0	0
20-20-	5210	Lab Testing	27,965	10,431	25,000	6,560	8,747	15,000	(10,000)	-40.0%	15,000	15,000	15,000	15,000
20-20-	5310	Maintenance - Building and Grounds	6,826	38,660	10,000	21,719	21,719	10,000	0	0.0%	10,000	10,000	10,000	10,000
20-20-	5320	Maintenance - Equipment	17,040	10,590	14,200	12,659	16,879	19,200	5,000	35.2%	19,200	19,200	19,200	19,200
20-20-	5330	Maintenance - Vehicles	13,559	20,860	15,000	11,168	14,891	15,000	0	0.0%	15,000	15,000	15,000	15,000
20-20-	5340	Maintenance - Infrastructure	14,012	30,039	23,000	12,139	16,185	28,000	5,000	21.7%	28,000	28,000	28,000	28,000
20-20-	5410	Utility - Electric	85,143	114,570	125,000	83,069	110,759	115,000	(10,000)	-8.0%	118,450	122,004	125,664	129,434
20-20-	5420	Utility - Gas	7,169	7,488	10,000	4,575	6,100	10,000	0	0.0%	10,300	10,609	10,927	11,255
20-20-	5510	Telephone	14,387	10,745	10,000	6,069	8,092	10,000	0	0.0%	10,000	10,000	10,000	10,000
20-20-	5520	Public Notices							0		0	0	0	0
20-20-	5610	General Insurance		100,000	92,070	92,070	92,070	76,175	(15,895)	-17.3%	78,460	80,814	83,238	85,735
20-20-	5620	Rentals	1,592	78	2,150			2,150	0	0.0%	2,150	2,150	2,150	2,150
		Total Contractual	241,883	377,456	389,337	287,028	341,091	350,475	(38,862)	-11.1%	357,815	365,376	373,163	381,186
20-20-	6110	Printing	6,682	6,953	10,500	3,992	5,323	10,000	(500)	-4.8%	10,000	10,000	10,000	10,000
20-20-	6120	Postage	14,445	16,106	18,000	14,372	19,163	18,000	0	0.0%	18,360	18,727	19,102	19,484
20-20-	6130	Operating Supplies and Equipment	35,215	54,282	60,000	27,113	36,151	60,000	0	0.0%	60,000	60,000	60,000	60,000
20-20-	6140	Office Supplies	1,805	1,610	2,000	986	1,315	2,000	0	0.0%	2,000	2,000	2,000	2,000
20-20-	6150	Gasoline & Oil	11,975	10,859	14,500	6,243	8,324	14,500	0	0.0%	14,935	15,383	15,844	16,319
20-20-	6160	Meters	40,190	40,895	60,000	5,474	7,299	60,000	0	0.0%	61,800	63,654	65,564	67,531
20-20-	6170	Uniforms	8,282	4,827	6,000	6,515	6,515	6,000	0	0.0%	6,000	6,000	6,000	6,000
20-20-	6180	Treatment Chemicals	60,817	52,002	60,000	41,864	55,819	60,000	0	0.0%	61,800	63,654	65,564	67,531
20-20-	6310	Building and Ground Supplies	1,401	7,191	3,800	1,219	1,625	3,800	0	0.0%	3,800	3,800	3,800	3,800
20-20-	6320	Equipment Supplies	5,050	2,585	6,000	10,167	13,556	10,000	4,000	66.7%	10,000	10,000	10,000	10,000
20-20-	6330	Infrastructure Supplies	27,752	15,298	41,000	27,171	36,228	71,000	30,000	73.2%	71,000	71,000	71,000	71,000

Public Works - Water Division

ACCOUNT NO.		ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget (Final)	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Bgt	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
20-20-	6340	Vehicle Supplies	375	224	800	1,427	1,903	800	0	0.0%	800	800	800	800
20-20-	6380	Depreciation							0		0	0	0	0
20-20-	6390	Other Miscellaneous	25	90,823		44	44		0		0	0	0	0
20-20-	6393	Write-Offs									0	0	0	0
		Total Supplies	214,014	303,655	282,600	146,587	193,265	316,100	33,500	10.6%	320,495	325,018	329,674	334,465
20-20-	7100	Principal Payments		219,300	653,106	594,300	653,106	639,480	(13,626)	-2.1%	654,667	674,038	690,000	710,000
20-20-	7200	Interest Payments		228,547	422,917	223,418	422,917	407,185	(15,732)	-3.7%	394,198	380,204	364,728	346,665
20-20-	7210	Amortization									0	0	0	0
		Total Debt Service	0	447,847	1,076,023	817,718	1,076,023	1,046,665	(29,358)	-2.8%	1,048,865	1,054,242	1,054,728	1,056,665
20-20-	8300	Capital Equipment									0	0	0	0
20-20-	8400	Capital Vehicles			30,000	30,491	30,491	25,000	(5,000)	-16.7%			30,000	
20-20-	8500	Capital Projects				6,699	6,699	474,500	474,500		6,000	6,000	106,000	6,000
		Total Capital	0	0	30,000	37,190	37,190	499,500	469,500	94.0%	6,000	6,000	136,000	6,000
20-20-		Transfer to W/S Capital Improvements			266,000				(266,000)	-100.0%				
		Transfer to North Water Project Fund		20,000	20,000	20,000	20,000	20,000	0	0.0%	20,000	20,000	20,000	20,000
20-20-	9110	Refunds	1,000								0	0	0	0
		Total Other Accounts	1,000	20,000	286,000	20,000	20,000	20,000	(266,000)	-1330.0%	20,000	20,000	20,000	20,000
		Total Water Division	$1,306,672	$1,856,009	$2,792,623	$1,849,438	$2,384,772	$3,007,007	$214,384	7.1%	$2,534,699	$2,568,967	$2,732,575	$2,639,638
20-20-	5111	GO Bond Series B - Legal												
20-20-	5152	Engineering GO Bond - Non Capital												
20-20-	5191	Other Professional - Bond GO Series B												
20-20-	8501	GO Bond Series B - Capital Project	56,500											
20-20-	8502	GO Bond Series B - Design												
20-20-	8500	GO Bond Series B - Engineering												
		Total Water Series B	56,500	0	0	0	0	0	0		0	0	0	0
20-20-	5113	GO Bond 2011 - Legal												
20-20-	5193	Other Professional - Bond 2011												
20-20-	4240	Salaries - Overtime												
20-20-	6161	Meters - Bond 2011												
20-20-	8508	BO Bond 2011 - Capital Project												
20-20-	8509	GO Bond 2011 - Design												
20-20-	8511	GO Bond 2011 - Engineering												
			0	0	0	0	0	0	0	0.0%	0	0	0	0
		Total Water	1,363,172	1,856,009	2,792,623	1,849,438	2,384,772	3,007,007	214,384	7.7%	2,534,699	2,568,967	2,732,575	2,639,638
		Net (Less Internal Transfers Within W/S Fund)	$1,363,172	$1,288,162	$1,338,530	$919,650	$2,364,772	$2,987,007	$214,384	16.0%	$2,514,699	$2,548,967	$2,712,575	$2,619,638

Public Works - Wastewater Division

ACCOUNT NO.	ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget Final	2015/16 9 Mos Actual	2015/16 Projected Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Budget	2016/17 Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget
20-21- 4110	Salaries - Elected & Commission	$4,000	$4,159	$7,920	$3,360	$4,480	$7,920	$0	0.0%	$7,920	$7,920	$7,920	$7,920
20-21- 4210	Salaries - Full Time	457,799	408,378	380,737	318,596	424,795	450,785	70,048	18.4%	455,293	464,399	473,687	483,161
20-21- 4220	Salaries - Part Time	7,080	14,050	15,000	17,712	23,616	14,851	(149)	-1.0%	15,148	15,451	15,760	16,075
20-21- 4240	Salaries - Overtime	59,121	32,067	20,000	24,417	32,556	20,000	0	0.0%	20,400	20,808	21,224	21,648
20-21- 4241	Salaries - Comp Time	5,558	3,707	3,400	4,440	4,440	3,400	0	0.0%	3,468	3,537	3,608	3,680
20-21- 4242	Salaries - Sick Payout	4,779	3,034	6,000	11,390	11,390	6,000	0	0.0%	6,120	6,242	6,367	6,494
20-21- 4243	Salaries - Vacation Payout	4,585	1,052	5,500	637	637	5,500	0	0.0%	5,610	5,722	5,836	5,953
20-21- 4290	Taxable Benefits	2,520	500	500			500	0	0.0%	500	500	500	500
20-21- 4310	Employee Insurance	83,445	67,003	77,355	61,032	81,376	90,877	13,522	17.5%	95,286	100,422	109,451	120,095
20-21- 4311	Employee Deductible	781	100					0		0	0	0	0
20-21- 4312	Employee Reimbursable	102	1,070					0		0	0	0	0
20-21- 4320	Unemployment Compensation	2,856	2,021	1,580	912	1,216	904	(676)	-42.8%	922	940	959	978
20-21- 4410	IMRF	67,669	57,097	50,145	43,484	57,979	59,022	8,877	17.7%	59,612	60,208	60,810	61,418
20-21- 4420	Social Security	32,716	28,097	27,222	22,732	30,309	31,555	4,333	15.9%	31,555	31,555	31,555	31,555
20-21- 4430	Medicare	7,651	6,571	6,366	5,316	7,088	7,380	1,014	15.9%	7,380	7,380	7,380	7,380
	Total Personnel	740,662	628,906	601,725	514,028	679,882	698,694	96,969	13.9%	709,214	725,084	745,057	766,857
20-21- 4510	Training	2,162	5,217	2,480	2,934	3,912	3,000	520	21.0%	3,000	3,000	3,000	3,000
20-21- 4520	Dues/Memberships	53	575	600	280	373	600	0	0.0%	600	600	600	600
20-21- 4530	Publications							0		0	0	0	0
20-21- 4540	Conference Meetings	114	2,086	1,000	2,596	2,596	2,500	1,500	150.0%	2,500	2,500	2,500	2,500
20-21- 4550	Travel	1,473	577	2,000	695	927	500	(1,500)	-75.0%	500	500	500	500
20-21- 5110	Legal Services	9,938	250	4,000			4,000	0	0.0%	4,120	4,244	4,371	4,502
20-21- 5130	Computer Services	2,905	4,122	4,500	4,189	5,585	4,500	0	0.0%	4,635	4,774	4,917	5,065
20-21- 5131	Computer Services - Restricted	3,250	5,676	12,550	5,346	7,128	6,000	(6,550)	-52.2%	6,180	6,365	6,556	6,753
20-21- 5150	Engineering Services	21,747	10,015	12,000	35,809	47,745	17,000	5,000	41.7%	17,510	18,035	18,576	19,133
20-21- 5151	Sludge Processing and Disposal			110,000		90,000	110,000	0	0.0%	115,500	121,275	127,339	133,706
20-21- 5190	Other Professional Fees	142,602	130,327	56,667	115,057	63,409	16,000	(40,667)	-71.8%	16,480	16,974	17,483	18,007
20-21- 5200	Interfund Services							0		0	0	0	0
20-21- 5210	Lab Testing Expense	17,674	31,155	27,500	22,355	29,807	27,500	0	0.0%	27,500	27,500	27,500	27,500
20-21- 5310	Maintenance - Building and Grounds	13,419	21,388	14,000	10,766	14,355	14,000	0	0.0%	14,000	14,000	14,000	14,000
20-21- 5320	Maintenance - Equipment	23,596	26,598	25,000	9,746	12,995	50,000	25,000	100.0%	50,000	50,000	50,000	50,000
20-21- 5330	Maintenance - Vehicles		317	1,800	77	103	1,800	0	0.0%	1,800	1,800	1,800	1,800
20-21- 5340	Maintenance - Infrastructure	4,678	4,897	25,000	9,486	12,648	30,000	5,000	20.0%	30,000	30,000	30,000	30,000
20-21- 5410	Utility - Electric	109,384	115,158	135,000	107,193	142,924	135,000	0	0.0%	139,050	143,222	147,519	151,945
20-21- 5420	Utility - Gas	3,741	4,011	5,400	2,114	2,819	5,400	0	0.0%	5,562	5,729	5,901	6,078
20-21- 5510	Telephone	11,532	8,302	9,000	6,072	8,096	9,000	0	0.0%	9,000	9,000	9,000	9,000
20-21- 5520	Public Notices							0		0	0	0	0
20-21- 5610	General Insurance			92,070		92,070	76,175	(15,895)	-17.3%	78,460	80,814	83,238	85,735
20-21- 5620	Rentals	1,592	78	1,950		0	1,950	0	0.0%	1,950	1,950	1,950	1,950
	Total Contractual	369,860	370,749	542,517	334,715	537,492	514,925	(27,592)	-5.4%	528,347	542,282	556,750	571,774
20-21- 6110	Printing	4,627	7,049	8,000	3,992	5,323	8,000	0	0.0%	8,000	8,000	8,000	8,000
20-21- 6120	Postage	13,467	16,580	16,500	14,447	19,263	16,500	0	0.0%	16,830	17,167	17,510	17,860
20-21- 6130	Operating Supplies and Equipment	21,440	22,565	24,500	29,510	39,347	37,000	12,500	51.0%	37,000	37,000	37,000	37,000
20-21- 6140	Office Supplies	1,680	2,374	2,500	1,526	2,035	2,500	0	0.0%	2,500	2,500	2,500	2,500
20-21- 6150	Gasoline & Oil	5,247	714	7,000	702	936	7,000	0	0.0%	7,210	7,426	7,649	7,878
20-21- 6170	Uniforms	7,312	5,534	6,400	4,262	5,683	6,400	0	0.0%	6,400	6,400	6,400	6,400
20-21- 6180	Treatment Chemicals	58,117	73,023	65,000	54,249	72,332	75,000	10,000	15.4%	77,250	79,568	81,955	84,414
20-21- 6310	Building & Ground Supplies	4,780	6,667	2,500	1,346	1,795	2,500	0	0.0%	2,500	2,500	2,500	2,500
20-21- 6320	Equipment Supplies	18,396	22,361	27,000	7,662	10,216	37,000	10,000	37.0%	37,000	37,000	37,000	37,000
20-21- 6330	Infrastructure Supplies		1,499	1,000	295	393	1,000	0	0.0%	1,000	1,000	1,000	1,000

Public Works - Wastewater Division

ACCOUNT NO.	ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget Final	2015/16 9 Mos Actual	2015/16 Projected Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Budget	2016/17 Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget
20-21- 6340	Vehicle Supplies	138	46	100	199	265	1,000	900	900.0%	1,000	1,000	1,000	1,000
20-21- 6380	Depreciation		1,575,119					0		0	0	0	0
20-21- 6390	Other Miscellaneous	18	3,610		44	44		0		0	0	0	0
	Total Supplies	135,222	1,737,141	160,500	118,234	157,632	193,900	33,400	17.2%	196,690	199,561	202,514	205,552
20-21- 7100	Prinicpal Payment			113,345	84,518	113,345	19,381	(93,964)	-82.9%				
20-21- 7200	Interest Payment			3,784	3,329	3,784	112	(3,672)	-97.0%				
	Total Debt Service	0	0	117,129	87,847	117,129	19,493	(97,636)	-500.9%	0	0	0	0
20-21- 8300	Capital Equipment									0	0	0	0
20-21- 8400	Capital Vehicles									0	0	0	0
20-21- 8500	Capital Projects		2,455				97,000	97,000		301,000	22,000	391,000	200,000
	Total Capital	0	2,455	0	0	0	97,000	97,000		301,000	22,000	391,000	200,000
20-21-	Transfer to W/S Capital Improvements												
	Total Transfers	0	0	0	0	0	0	0		0	0	0	0
	Total Wastewater Division	1,245,744	2,739,251	1,421,871	1,054,824	1,492,135	1,524,012	102,141	6.7%	1,735,251	1,488,927	1,895,321	1,744,183
Sewer Series B													
20-21- 5111	Go Bond Series B - Legal												
20-21- 5191	Other Professional - Bond B												
20-21- 7100	Principal Payment - Series B												
20-21- 8501	GO Bond Series B - Capital Project												
20-21- 8502	GO Bond Series - Design												
20-21- 8503	GO Bond Series B - Engineering									0	0	0	0
	Total Sewer Series B	0	0	0	0	0	0	0	0	0	0	0	0
2011 Sewer Bond													
20-21- 5113	GO Bond 2011 - Legal												
20-21- 5193	GO Bond 2011 - Other Professional												
20-21- 8508	GO Bond 2011 - Capital Project												
20-21- 8509	GO Bond 2011 - Design												
20-21- 8511	GO Bond 2011 - Engineering									0	0	0	0
	Total Sewer Bond 2011	0	0	0	0	0	0	0	0	0	0	0	0
	Total Sewer	1,245,744	2,739,251	1,421,871	1,054,824	1,492,135	1,524,012	102,141	6.7%	1,735,251	1,488,927	1,895,321	1,744,183
	Net (Less Internal Transfers Within W/S Fund)	$1,245,744	$2,739,251	$1,304,742	$966,977	$1,492,135	$1,524,012	$219,270		$1,735,251	$1,488,927	$1,895,321	$1,744,183

Wastewater Collections

ACCOUNT NO.	ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget Final	2014/15 9 Mos Actual	2014/15 Projected Actual	2016/17 Budget Request	$ Chg Prior Budget	% Chg Prior Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget	2019/20 Budget
20-27- 4210	Salaries - Full Time	$89,048	$91,286	$110,843	$73,392	$97,856	$114,741	$3,898	3.4%	$115,888	$118,206	$120,570	$122,981
20-27- 4240	Salaries - Overtime	18,509	7,032	10,000	3,862	5,149	10,000	0	0.0%	10,200	10,404	10,612	10,824
20-27- 4241	Salaries - Comp Time	875	897	1,500			1,500	0	0.0%	1,530	1,561	1,592	1,624
20-27- 4242	Salaries - Sick Payout			1,500			1,500	0	0.0%	1,530	1,561	1,592	1,624
20-27- 4243	Salaries - Vacation Payout			1,500			1,500	0	0.0%	1,530	1,561	1,592	1,624
20-27- 4290	Taxable Benefits							0		0	0	0	0
20-27- 4310	Employee Insurance	31,300	23,835	34,345	23,053	30,737	26,554	(7,791)	-29.3%	27,869	29,360	32,053	35,182
20-27- 4311	Employee Deductible							0		0	0	0	0
20-27- 4320	Unemployment Compensation	816	557	790	113	151	402	(388)	-96.5%	410	418	426	435
20-27- 4410	IMRF	14,111	13,136	15,104	9,348	12,464	15,225	121	0.8%	15,377	15,531	15,686	15,843
20-27- 4420	Social Security	6,459	6,170	7,771	4,546	6,061	8,013	242	3.0%	8,013	8,013	8,013	8,013
20-27- 4430	Medicare	1,511	1,443	1,817	1,063	1,417	1,874	57	3.0%	1,874	1,874	1,874	1,874
	Total Personnel	162,629	144,356	185,170	115,377	153,835	181,309	(3,861)	-2.1%	184,221	188,489	194,010	200,024
20-27- 4510	Training	671	60	2,000	510	510	2,000	0	0.0%	2,000	2,000	2,000	2,000
20-27- 4520	Dues/Memberships	30		100			100	0	0.0%	100	100	100	100
20-27- 4540	Conference Meetings		43	500			500	0	0.0%	500	500	500	500
20-27- 4550	Travel			500	1,028	1,028	500	0	0.0%	500	500	500	500
20-27- 5110	Legal Services			1,000			1,000	0	0.0%	1,030	1,061	1,093	1,126
20-27- 5150	Engineering Services	7,234		6,000			11,000	5,000	45.5%	11,330	11,670	12,020	12,381
20-27- 5190	Other Professional Fees	2,264	3,632	4,600	1,360	1,813	30,000	25,400	84.7%	30,900	31,827	32,782	33,765
20-27- 5310	Maintenance - Building and Grounds	14,769	19,313	20,000	14,858	19,811	25,000	5,000	20.0%	25,000	25,000	25,000	25,000
20-27- 5320	Maintenance - Equipment	24,090	25,699	28,000	19,855	26,473	88,000	60,000	68.2%	88,000	88,000	88,000	88,000
20-27- 5330	Maintenance - Vehicles	5,035	15,737	10,000	6,683	8,911	14,000	4,000	28.6%	14,000	14,000	14,000	14,000
20-27- 5340	Maintenance - Infrastructure	1,840		5,000		2,500	55,000	50,000	90.9%	55,000	55,000	55,000	55,000
20-27- 5341	Maintenance - Infrastructure Disaster							0		0	0	0	0
20-27- 5410	Utility - Electric	37,811	32,957	42,500	28,694	38,259	42,500	0	0.0%	43,775	45,088	46,441	47,834
20-27- 5420	Utility - Gas	6,308	7,486	9,000	6,683	8,911	9,000	0	0.0%	9,270	9,548	9,834	10,129
20-27- 5510	Telephone							0		0	0	0	0
20-27- 5610	General Insurance							0		0	0	0	0
	Total Contractual	100,052	104,927	129,200	79,671	108,216	278,600	149,400	53.6%	281,405	284,294	287,270	290,335
20-27- 6130	Operating Supplies and Equipment	4,354	7,325	8,000	4,142	5,523	8,000	0	0.0%	8,000	8,000	8,000	8,000
20-27- 6150	Gasoline & Oil	4,399	15	5,000		2,500	5,000	0	0.0%	5,150	5,305	5,464	5,628
20-27- 6170	Uniforms		61	1,200		600	1,200	0	0.0%	1,200	1,200	1,200	1,200
20-27- 6310	Building and Grounds Supplies		812	1,000	165	220	5,000	4,000	80.0%	5,000	5,000	5,000	5,000
20-27- 6320	Equipment Supplies	10,533	9,117	11,500	4,008	5,344	50,000	38,500	77.0%	50,000	50,000	50,000	50,000
20-27- 6330	Infrastructure Supplies	1,850	1,363	4,000	267	356	4,000	0	0.0%	4,000	4,000	4,000	4,000
20-27- 6340	Vehicle Supplies		64	200			200	0	0.0%	200	200	200	200
20-27- 6390	Other Miscellaneous							0		0	0	0	0
	Total Supplies	21,136	18,757	30,900	8,582	14,543	73,400	42,500	57.9%	73,550	73,705	73,864	74,028
20-27- 8300	Capital Equipment							0		0	0	0	0
20-27- 8400	Capital Vehicles							0					
20-27- 8500	Capital Projects						195,300	195,300		238,000	196,800	165,700	245,700
	Total Capital	0	0	0	0	0	195,300	195,300		238,000	196,800	165,700	245,700
	Transfer to W/S Capital Projects			250,000				(250,000)					
		0	0	250,000	0	0	0	(250,000)		0	0	0	0
	Total Expenses	283,817	268,040	595,270	203,630	276,594	728,609	133,339	22.4%	777,176	743,288	720,844	810,087
	Net (Less Internal Transfers Within W/S Fund)	$283,817	$268,040	$345,270	$203,630	$276,594	$728,609		$0	$777,176	$743,288	$720,844	$810,087

Lake Michigan Water Capital Project (Out years adjusted 8/12/15 to better reflect expected project costs)

ACCOUNT NO.		ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget (Final)	2015/16 9 mos Actual	2015/16 Proj Actual	2016/17 Budget Proposed	$ Chg Prior Budget	% Chg Prior Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
Revenues														
		Bond Proceeds												
20-28-		IEPA Phase II Loan (2015)			4,800,000		4,700,000							
		IEPA Phase II Debt Service Revenue									283,568	283,568	283,568	283,568
20-28-		IEPA Phase III Loan (2016)						4,561,547						
		IEPA Phase III Debt Service Revenue										278,969	278,969	278,969
20-28-		External Project Debt Service Revenue											286,787	860,361
		Connection Fees - CLCJAWA											73,179	219,538
		Reappropriation						878,000						
		Investment Earnings (Loss)		(70,382)										
20-28-		Interest Earnings												
		Total Revenues	0	(70,382)	4,800,000	0	4,700,000	5,439,547	0	0.0%	283,568	562,537	922,503	1,642,436
Expenditures														
20-28-	5114	Legal Services - LMW			50,000	10,423	13,897	50,000	3,428	6.9%	50,000			
20-28-	5153	Engineering Services - LMW			1,300,000	1,323,344	1,323,344	1,000,000	68,196	6.8%	1,100,000			
20-28-	5194	Other Professional Services - LMW		428					44,037					
		Debt Service - 2013 GO - Principal												
		Debt Service - 2013 GO - interest												
20-28-		IEPA Phase II Principal									196,148	197,774	199,370	200,936
20-28-		IEPA Phase II Interest									87,420	85,794	84,198	82,632
20-28-		IEPA Phase III Principal										187,738	189,563	191,351
20-28-		IEPA Phase III Interest										91,231	89,406	87,618
20-28-		Connection Fees - CLCJAWA											73,179	219,538
20-28-		CLCJAWA - External Project Prinicipal & Interest											286,787	860,361
20-28-	8500	Phase I - Internal Capital Project			4,874,720	316,867	4,700,000							
20-28-		Phase II - Internal Capital Project						4,197,000		0.0%				
20-28-		Phase III - Internal Capital Project						192,547			4,369,000			
		Total Expenditures	0	428	6,224,720	1,650,634	6,037,241	5,439,547	115,661	2.1%	5,802,568	562,537	922,503	1,642,436
		Revenues Less Expenditures	0	(70,810)	(1,424,720)	(1,650,634)	(1,337,241)	0	(115,661)	#DIV/0!	(5,519,000)	0	0	0
Interfund Transfers														
25-99-	2530	Transfer from Water/Sewer												
25-99-	9520	Interfund to Water/Sewer												
		Total Transfers	0	0	0	0	0	0	0		0	0	0	0
		Revenues vs Expenditures after Transfers	$0	($70,810)	($1,424,720)	($1,650,634)	($1,337,241)	$0	($115,661)		($5,519,000)	$0	$0	$0
		Balance	$9,500,000	$9,429,190	$8,004,470	$7,778,556	$6,667,229	$7,778,556			$2,259,556	$2,259,556	$2,259,556	$2,259,556

North Water Project

ACCOUNT NO.	ACCOUNT DESCRIPTION	2014/15 Actual	2015/16 Budget (Final)	2015/16 9 Mos Actual	2015/16 Proj Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
Revenues												
25-25- 3810	Interest	$1										
25-00- 1321	IEPA Loan Phase II											
25-25- 3990	Other Miscellaneous											
25-25- 3994	Annuity Reimbursement - Restricted	310,586	310,586	155,293	310,586	310,586	0	0.0%	310,587	310,586	310,586	310,586
	Total Revenues	310,587	310,586	155,293	310,586	310,586	0	0.0%	310,587	310,586	310,586	310,586
Expenditures												
	North Water Project Debt Service	257,439	330,586	330,586	330,586	330,586	0	0.0%	330,587	330,586	330,586	330,586
25-25- 6400	Interest Expense	73,147										
	Capital Projects											
	Total Expenditures	330,586	330,586	330,586	330,586	330,586	0	0.0%	330,587	330,586	330,586	330,586
	Revenues Less Expenditures	(19,999)	(20,000)	(175,293)	(20,000)	(20,000)	0	0.0%	(20,000)	(20,000)	(20,000)	(20,000)
Interfund Transfers												
25-99- 2530	Transfer from Water/Sewer	20,000	20,000		20,000	20,000	0	0.0%	20,000	20,000	20,000	20,000
25-99- 9520	Interfund to Water/Sewer											
	Total Transfers	20,000	20,000	0	20,000	20,000	0	0.0%	20,000	20,000	20,000	20,000
	Revenues vs Expenditures after Transfers	$1	$0	($175,293)	$0	$0	$0		$0	$0	$0	$0

Capital Projects Fund (Fund 30 - Previously Part of General Fund)

ACCOUNT NO.	ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget (Final)	2015/16 9 mos Actual	2015/16 Proj Actual	2016/17 Budget Final	$ Chg Prior Bgt	% Chg Prior Bgt	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
Revenues													
	Grants							0					
	Transfer from MFT						20,000	20,000	100.0%	220,000	20,000	220,000	20,000
	Re-Appropriation (Prior Year(s) Funds)							0					
	General Revenues (General Fund)						200,000	200,000	100.0%	125,000	100,000	100,000	100,000
	Total Revenues	0	0	0	0	0	220,000	220,000	100.0%	345,000	120,000	320,000	120,000
Expenditures													
30-30- 8300	Capital Equipment - Administration												
30-30- 8301	Capital Equipment - Building and Zoning												
30-30- 8302	Capital Equipment - Police												
30-30- 8303	Capital Equipment - Streets												
30-30- 8304	Capital Equipment - Facility Maintenance												
30-30- 8400	Capital Vehicles - Administration												
30-30- 8401	Capital Vehicles - Building and Zoning												
30-30- 8402	Capital Vehicles - Police												
30-30- 8403	Capital Vehicles - Streets												
30-30- 8500	Capital Projects - Administration						50,000	50,000	100.0%				
30-30- 8501	Capital Projects - Building and Zoning							0					
30-30- 8502	Capital Projects - Police									25,000			
30-30- 8503	Capital Projects - Streets						70,000	70,000	100.0%	420,000	20,000	420,000	20,000
30-30- 8504	Capital Projects - Facility Maintenance												
	Total Capital (Unrestricted)	0	0	0	0	0	120,000	120,000	100.0%	445,000	20,000	420,000	20,000
30-30- 6360	DUI Program Restricted Vehicle												
30-30- 6362	Impoundment Expenses Restricted												
30-30- 6430	PD SB-1089 Restricted												
	Total Capital (Restricted)	0	0	0	0	0	0	0		0	0	0	0
	Total Capital Projects Fund	$0	$0	$0	$0	$0	$120,000	$120,000	100.0%	$445,000	$20,000	$420,000	$20,000
	Revenues Less Expenditures						100,000			(100,000)	100,000	(100,000)	100,000
	Reserve					$520,000	$620,000			$520,000	$620,000	$520,000	$620,000

TIF Fund

ACCOUNT NO.	ACCOUNT DESCRIPTION	2014/15 Actual	2015/16 Budget Final	2015/16 9 Mos Actual	2015/16 Projected Actual	2016/17 Budget Final	$ Chg Prior Bgt	% Chg Prior Bgt	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
REVENUES												
32-32-	Property Tax - TIF District		3,000	4,142	4,142	6,500	3,500	53.8%	15,000	25,000	37,500	50,000
32-32- 3810	Interest											
	Total Revenue	0	3,000	4,142	4,142	6,500	3,500	53.8%	15,000	25,000	37,500	50,000
EXPENSES												
32-32- 4520	Dues		150	243	243	250	100	40.0%	250	250	250	250
32-32- 5110	Legal	1,296	500	494	494	500	0	0.0%	500	500	500	500
32-32- 5150	Engineering		1,000	1,000	1,000	1,000	0	0.0%	1,000	1,000	1,000	1,000
32-32- 5160	Planning Fees	982										
32-32- 5190	Other Professional Fees		2,500			2,500	0	0.0%	2,500	2,500	2,500	2,500
32-32- 6120	Postage			21	21	25			25	25	25	25
	Total Expenses	2,278	4,150	1,758	1,758	4,275	100	2.3%	4,275	4,250	4,250	4,250
32-32- 8500	Capital Projects									6,250	9,375	26,031
	Total Capital Projects	0	0	0	0	0	0		0	6,250	9,375	26,031
	Total Expenditures	2,278	4,150	1,758	1,758	4,275	100	2.3%	4,275	10,500	13,625	30,281
	Revenues less Expenditures - TIF Fund	($2,278)	($1,150)	$2,384	$2,384	$2,225	$3,600		$10,725	$14,500	$23,875	$19,719
	Fund Balance	($72,278)	($73,428)	($71,044)	($68,660)	($68,819)			($58,094)	($43,594)	($19,719)	$0

Lake Management Fund

ACCOUNT NO.		ACCOUNT DESCRIPTION	2014/15 Actual	2015/16 Budget Final	2015/16 9 Mos Actual	2015/16 Projected Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
Revenues													
50-50-	3410	Boat Permit & Inspection Fee	42,825	50,000	56,571	56,571	56,500	6,500	11.5%	56,500	56,500	56,500	56,500
50-50-	3810	Interest	16		15	20		0					
		Total Revenues	42,841	50,000	56,586	56,591	56,500	6,500	11.5%	56,500	56,500	56,500	56,500
Expenditures													
50-50-	4220	Salaries - Part Time	$8,077	$22,000	$16,582	$16,582	$29,040	7,040	24.2%	$29,621	$30,213	$30,817	$31,433
50-50-	4240	Salaries - Overtime						0					
50-50-	4320	Unemployment Compensation	238	642	357	357	450	(192)	-42.6%	466	482	499	516
50-50-	4410	IMRF	193					0		0	0	0	0
50-50-	4420	Social Security	501	1,364	1,028	1,028	1,800	436	24.2%	1,837	1,873	1,911	1,949
50-50-	4430	Medicare	117	319	240	240	421	102	24.2%	430	438	447	456
		Total Personnel	9,126	24,325	18,207	18,207	31,711	7,386	23.3%	32,354	33,006	33,674	34,354
50-50-	4510	Training						0					
50-50-	5110	Legal Services						0					
50-50-	5190	Other Professional Fees					10,000	10,000		10,000	10,000	7,500	5,000
50-50-	5310	Maintenance - Building and Grounds		1,250			1,250	0	0.0%	1,250	1,250	1,250	1,250
50-50-	5320	Maintenance - Equipment		750		500	750	0	0.0%	750	750	750	750
50-50-	5330	Maintenance - Vehicles	4,318	4,500	1,593	2,600	4,500	0	0.0%	4,500	4,500	4,500	4,500
50-50-	5520	Public Notices						0					
		Total Contractual	4,318	6,500	1,593	3,100	16,500	10,000	60.6%	16,500	16,500	14,000	11,500
50-50-	6110	Printing	173	1,000	2,367	3,500	2,000	1,000	50.0%	1,500	1,000	1,000	1,000
50-50-	6130	Operating Supplies and Equipment	179	1,000	705	950	1,000	0	0.0%	1,000	1,000	1,000	1,000
50-50-	6150	Gasoline & Oil	974	1,250	1,469	1,500	1,600	350	21.9%	1,750	1,803	1,857	1,913
50-50-	6170	Uniforms	559	1,000	810	810	1,000	0	0.0%	1,000	1,000	1,000	1,000
50-50-	6320	Equipment Supplies		1,000			1,000	0	0.0%	1,000	1,000	1,000	1,000
50-50-	6340	Vehicle Supplies		1,000			1,000	0	0.0%	1,000	1,000	1,000	1,000
		Total Supplies	1,885	6,250	5,351	6,760	7,600	1,350	17.8%	7,250	6,803	6,857	6,913
50-50-	8300	Capital Equipment		5,000	11,056	11,056		(5,000)					
		Total Capital	0	5,000	11,056	11,056	0	(5,000)		0	0	0	0
50-50-	6390	Other Miscellanous	98	250	25	25	250		0.0%				
		Total Other Accounts	98	250	25	25	250	0	0.0%	0	0	0	0
		Total Expenditures	15,427	42,325	36,232	39,148	56,061	13,736	24.5%	56,104	56,309	54,531	52,767
		Revenues Less Expenditures - Lake Management Fund	27,414	7,675	20,354	17,443	439	(7,236)		396	191	1,969	3,733
		Fund Balance - Lake Management Fund	$75,000	$82,675		$92,443	$92,882			93,278	$93,469	$95,438	$99,171

MFT Fund

ACCOUNT NO.		ACCOUNT DESCRIPTION	2014/15 Actual	2015/16 Budget Final	2015/16 9 Mos Actual	2015/16 Projected Actual	2016/17 Budget Request	$ Chg Prior Bgt	% Chg Prior Bgt	2016/17 Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget
Revenues													
55-55-	3250	Motor Fuel Tax	362,758	323,751	263,390	351,187	352,318	28,567	8.8%	355,854	357,623	364,774	373,800
55-55-	3810	Interest	84										
55-55-	3900	Bond Proceeds	1,745,000										
55-55-	3910	Grants	109,558										
55-55-	3990	Other Misc	3,169										
55-55-	3998	Bond Premium	16,832										
55-99-	2510	Transfer from General Fund											
		Total Revenues	2,237,401	323,751	263,390	351,187	352,318	28,567	8.1%	355,854	357,623	364,774	373,800
Expenditures													
55-55-	5110	Legal Services											
55-55-	5150	Engineering Services											
55-55-	5192	Other Professional - Bond A	750	750	750	750	750	0	0.0%	750	750	750	750
55-55-	5340	Maintenance - Infrastructure	249,577	90,000		42,600	75,000	(15,000)	-16.7%	93,750	95,625	97,538	99,489
		Total Contractual	250,327	90,750	750	43,350	75,750	(15,000)	-19.8%	94,500	96,375	98,288	100,239
55-55-	6401	Fiscal Charges											
		Total Supplies	0	0	0	0	0	0		0	0	0	0
55-55-	7100	Prinicipal Payments	105,000	120,000	120,000	120,000	120,000	0	0.0%	130,000	135,000	135,000	140,000
55-55-	7200	Interest Payments	46,516	46,100	23,650	46,100	43,700	(2,400)	-5.2%	41,200	38,213	34,838	31,050
		Payment to Escrow Agent	1,790,484										
		Total Debt Service	1,942,000	166,100	143,650	166,100	163,700	(2,400)	-1.5%	171,200	173,213	169,838	171,050
55-55-	8500	Capital Projects	27,676										
		Total Capital	27,676	0	0	0	0	0		0	0	0	0
55-99-	9510	Transfer to General Fund		555,000	441,422	555,000		(555,000)	-100.0%				
55-99-		Transfer to Capital Projects Fund					20,000	20,000		220,000	20,000	220,000	20,000
		Total Other	0	555,000	441,422	555,000	20,000	20,000	3.6%	220,000	20,000	220,000	20,000
		Total Expenditures	2,220,003	811,850	585,822	764,450	259,450	2,600	0.3%	485,700	289,588	488,126	291,289
		Revenues less Expenditures - MFT Fund	17,398	(488,099)	(322,432)	(413,263)	92,868			(129,846)	68,035	(123,352)	82,511
		Fund Balance - MFT Fund	$578,051	$89,952		$164,788	$257,656			$127,810	$195,845	$72,493	$155,004

Audit Fund

ACCOUNT NO.	ACCOUNT DESCRIPTION	2013/14 Actual	2014/15 Actual	2015/16 Budget Final	2015/16 9 Mos Actual	2015/16 Projected Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
REVENUES													
65-65- 3150	Property Tax - Audit	$36,438	$37,243										
65-65- 3810	Interest	12	6										
65-65- 3990	Other - Miscellaneous												
65-99- 2510	Transfer from General Fund			37,562		37,562	0	(37,562)	#DIV/0!	23,032	25,240	25,997	26,777
65-99- 2520	Transfer from Water Sewer Fund			13,653		13,653	0	(13,653)	#DIV/0!	13,468	14,760	15,203	15,659
	Total Revenue	36,450	37,249	51,215	0	51,215	0	(51,215)	#DIV/0!	36,500	40,000	41,200	42,436
EXPENSES													
65-65- 5120	Audit and Accounting Services	34,800	36,925	37,000	31,435	31,435	35,000	(2,000)	-5.7%	36,500	40,000	41,200	42,436
	Total Expenses	34,800	36,925	37,000	31,435	31,435	35,000	(2,000)	-5.7%	36,500	40,000	41,200	42,436
	Revenues less Expenditures - Audit Fund	$1,650	$324	$14,215	($31,435)	$19,780	($35,000)	($49,215)	#DIV/0!	$0	$0	$0	$0
	Fund Balance		$38,270	$52,485		$58,050	$23,050			$23,050	$23,050	$23,050	$23,050

Risk Management Fund

ACCOUNT NO.		ACCOUNT DESCRIPTION	2014/15 Actual	2015/16 Budget Final	2015/16 9 Mos Actual	2015/16 Projected Actual	2016/17 Budget Final	$ Chg Prior Budget	% Chg Prior Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
Revenues													
70-70-	3160	Property Tax - Tort	176,060										
70-70-	3810	Interest	3		5	7							
70-70-	3910	Grants	7,147	14,500	15,506	15,506	21,500	7,000	32.6%	28,000	28,000	28,000	28,000
70-70-	3992	Refunds - Tort	52,774										
70-99-	2510	Transfer from General Fund	60,000	227,198	227,198	227,198	222,980	(4,218)	-1.9%	231,899	241,175	250,822	260,855
70-99-	2520	Transfer from Water/Sewer	200,000	151,054	151,054	200,000	152,330	1,276	0.8%	158,423	164,760	171,350	178,204
70-99-		Transfer from Lake Management		1,520		1,520	1,508	(12)	-0.8%	1,568	1,631	1,696	1,764
70-99-	2720	Transfer from Utility Tax											
Total Revenues			495,984	394,272	393,763	444,231	398,318	4,046	1.0%	419,890	435,566	451,868	468,823
Expenditures													
70-70-	5610	General Insurance	431,583	155,541	166,482	166,482	172,130	16,589	9.6%	179,014	186,175	193,621	201,366
70-70-		Worker's Compensation		224,231	167,413	223,217	204,688	(19,543)	-9.5%	212,876	221,391	230,247	239,457
70-70-	6130	Operating Supplies & Equip	3,750	14,500		15,000	21,500	7,000	32.6%	28,000	28,000	28,000	28,000
		Total Expenditures	435,333	394,272	333,895	404,699	398,318	4,046	1.0%	419,890	435,566	451,868	468,823
		Operating Result - Tort Fund	60,651	0	59,868	39,532	0	0		0	0	0	0
		Reserves - Tort Fund	$36,641	$36,641		$76,173	$76,173	$0		$76,173	$76,173	$76,173	$76,173

Alt. Road Bonds (Orig 2008; Refunded 2015)

ACCOUNT NO.		ACCOUNT DESCRIPTION	2014/15 Actual	2015/16 Budget Final	2015/16 9 Mos Actual	2015/16 Projected Actual	2016/17 Budget Request	$ Chg Prior Bgt	% Chg Prior Bgt	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
Revenues													
80-80-	3110	Property Tax - Road Bond 2015 (Original 2008)	631,394	$195,452	647,555	647,555	$174,725	($20,727)	-11.9%	$653,725	$678,125	$699,000	$724,000
80-80-	3810	Interest											
80-80-	3900	Bond Proceeds	4,645,000										
80-80-	3998	Bond Premium	72,178										
		Total Revenues	5,348,572	195,452	647,555	647,555	174,725	(20,727)	-10.6%	653,725	678,125	699,000	724,000
80-80-	7100	Principal	375,000	100,000	505,000	505,000	50,000	(50,000)	-100.0%	530,000	565,000	600,000	640,000
80-80-	7200	Interest	250,880	95,452	134,927	134,927	124,725	29,273	23.5%	123,725	113,125	99,000	84,000
80-80-	7220	Payment to Escrow Agent	4,717,178										
		Total Other Accounts	5,343,058	195,452	639,927	639,927	174,725	(20,727)	-10.6%	653,725	678,125	699,000	724,000
		Revenues to Expenditures - Alt. Road Bonds (2008)	$5,514	$0	$7,628	$7,628	$0			$0	$0	$0	$0

Police Pension Fund

ACCOUNT NO.	ACCOUNT DESCRIPTION	2014/15 Actual	2015/16 Budget Final	2015/16 9 Mos Actual	2015/16 Projected Actual	2016/17 Budget Final	$ Chg Prior Bgt	% Chg Prior Bgt	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget
Revenues												
75-75- 2740	Contribution from General Fund	$656,839	$722,218	$724,619	$724,619	$850,373	$128,155	15.1%	$935,410	$1,028,951	$1,131,846	$1,245,031
75-75- 3230	Corp Pers Property Replacement Tax											
75-75- 3810	Interest	229,147	225,000	355,320	473,760	250,000	25,000	10.0%	262,500	275,625	289,406	303,876
75-75- 3850	Gain/Loss on Investments	536,079	350,000	(682,522)	(300,000)	447,545	97,545	21.8%	481,111	517,194	555,984	597,683
75-75- 3960	Employee Contributions	239,128	250,000	172,204	229,605	235,075	(14,925)	-6.3%	243,303	251,819	260,633	269,755
75-75- 3990	Other Misc											
	Total Revenues	1,661,193	1,547,218	569,621	1,127,984	1,782,993	235,775	13.2%	1,922,324	2,073,589	2,237,869	2,416,345
Expenses												
75-75- 4490	Pensions Paid	449,947	469,490	360,947	481,263	594,772	125,282	21.1%	768,890	1,035,499	1,034,452	1,087,179
75-75- 4510	Training				1,200	3,000						
75-75- 5110	Legal Services	6,144	9,000	2,336	3,115	5,000	(4,000)	-80.0%	5,150	5,305	5,464	5,628
75-75- 5190	Other Professional Fees	31,519	30,000	25,016	33,355	46,127	16,127	35.0%	47,511	48,936	50,404	51,916
75-75- 6390	Other Miscellaneous	37,591	5,000	7,491	9,988	6,420	1,420	22.1%	6,420	6,420	6,420	6,420
	Total Expenses	525,201	513,490	395,790	528,921	655,319	138,829	21.2%	827,971	1,096,160	1,096,740	1,151,143
	Revenues Less Expenditures - Police Pension Fund	$1,135,992	$1,033,728	$173,831	$599,063	$1,127,674	$96,946		$1,094,353	$977,429	$1,141,129	$1,265,202