

VILLAGE OF INDIAN HEAD PARK



ANNUAL OPERATING AND CAPITAL BUDGET

Fiscal Year 2020

(May 1, 2019-April 30, 2020)

MAYOR

Tom Hinshaw

VILLAGE BOARD OF TRUSTEES

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Rita Farrell-Mayer
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VILLAGE ADMINISTRATOR

John DuRocher

FINANCE MANAGER

Argelia Garbacz

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BUDGET TOTALS HISTORICAL AND PROJECTED

Please refer to the separately attached spreadsheet

April 10, 2019

The Honorable Tom Hinshaw, Mayor
The Board of Trustees
Residents of the Village of Indian Head Park

I am pleased to present the final draft of the proposed budget for the Village of Indian Head Park for the fiscal year of May 1, 2019 to April 30, 2020. Aside from the annual audit, the budget is the most important document that the Village produces in any given year. It is more than just a spending plan. It is a statement of our values, what we hold to be important, and a plan to spend tax dollars to make the Village a better place. Every dime of revenue received or earned is public money. Every dime spent must be in the public interest. Every dime spent must be accounted for and a record made available; not only to the entire Board of Trustees but to the public as well. This document is a map to making the Village the best that it can possibly be.

Municipal budgets are different from private sector budgets in many ways, the most notable is that there are many “buckets” of revenue and expense areas that, although under the control of the Village, are distinct unto themselves. These buckets are called funds and although we will have a master summary of all funds showing the budget in total, each fund will have its own section and an explanation of where the revenues will come from and where the money will be spent.

As Village Administrator, I am charged with preparing the budget in a meaningful and cohesive way so that interested residents as well as the Village Board and staff can understand it. The budget should present a plan for the:

1. Implementation of Village Board’s goals and objectives.
2. A method to pay for capital assets using pay “as you go” financing.
3. Encouragement of intergovernmental cooperation.
4. Execution of a balanced budget spending plan where revenues meet or exceed expenses.

One item of particular note in municipal budgets is that once a fiscal year ends, the individual line items for budgeted accounts are zeroed out. There is no “carry-over” from year to year in line items. It is anticipated that revenues will exceed expenditures in the fiscal year just ending in total by approximately \$400,000. This is to say that the Village’s net cash position will increase by that amount. This carry over is attributed to the Village deferring major road work and water main construction during FY 2018-19.

It should be noted that the “carry over” revenue included in the current budget from Fiscal Year 2018-2019 is NOT included in this amount. This amount can be counted as revenue for the new

fiscal year or be added to the Village's cash reserves. This is a policy decision that the Village Board must make. It is my recommendation that the "excess revenue" be carried over to fund capital projects. Please note that this "revenue" is not used as a revenue source in future budgets. It is a one-time use. If the Village has surpluses in future budgets, this may be used as a revenue source at the discretion of the Village Board.

In May of 2017, the Village stopped operating under the appropriation act and converted to the budget act. This process offers far greater control over specific spending and is more realistic in nature. For instance, if the Village receives revenue from an unexpected source such as a grant for safety equipment, it will be able to spend that money immediately for that purpose rather than waiting for the new fiscal year.

Significant Changes from Prior Fiscal Years

There have been some major changes over the last several years. First, the Village implemented a large water/sewer rate increase in January of 2016. The increase in revenue is now in full effect. The purpose of this increase was to address significant capital needs in the water and sewer departments. The total increase is expected to generate approximately \$509,000 annually when compared to FY 2014-2015 revenues which were \$947,000. It should be noted that over \$350,000 of the revenues generated from this increase are dedicated to capital spending, either in the form of system replacement or major repairs. In total, the Village will spend about \$590,000 in capital related work as part of the new budget in the water and sewer fund.

The Village also continued receiving property tax revenues from the 2014 Road Improvement Bond Issue. This is expected to generate for the new fiscal year \$211,219 in property taxes with this amount meeting the Village's debt payment requirement for 2014 Road Bonds.

The people of the State of Illinois approved a statewide ballot measure requiring that all proceeds of the sale of vehicle stickers be solely used for road purposes. Accordingly, this revenue is now counted in the special funds area and will be used for road repair and maintenance projects. Vehicle sticker revenue was formerly a general fund item.

Significant Recommendation for the New Fiscal Year

As part of this budget, there is a formal capital plan component for maintenance of Village infrastructure. There are two major areas of focus and one minor area of focus for capital spending. First, the Village is embarking on a water main replacement program through a loan with the Illinois Environmental Protection Agency. The Village plans to replace about \$1,900,000 worth of water mains over the next year. The payback of the loan will be through existing fees paid by the users of the Indian Head Park Water system. It is anticipated that the reduction in costs associated with water main breaks will be greater than the annual interest payments on the loan. The second major area will be a formal road replacement/repair program. The plan is to do a segment of roads annually. It is our estimate that roads will last about 15 years on average without major maintenance. The schedule will be to replace 1/15th of the roads every year. Please note that the Village may opt to skip a year in doing road work and do a greater amount the following year

depending on economies of scale. The minor area of focus will be our storm water management system.

In order to achieve this goal, we will need to increase fees or reduce expenses. **Aside from a 1.1% recommended increase in the cost of water access fees and rates (1.1% is the 2018 CPI increase for the Chicago Metro area) and the property tax increase, there are no other increases in fees in this year's proposed budget.** We have already reduced expenses by outsourcing services where the private sector provides economies of scale, reduced overtime by having professional management run departments, and revised our purchasing policy to require bidding for major purchases. We also reduced police dispatching expenses in the new fiscal year (and beyond) by switching dispatching services from Southwest Central Dispatch to Cook County saving an estimated \$120,000 annually while improving dispatching capabilities.

The entire Village Board and Staff are committed to spending the tax dollars of the Village as efficiently and cost effectively as possible. We are also committed to transparency and openness in how we spend the public's money. To this end, the Village is committed to bidding out projects and to look extensively at joint purchasing opportunities with other government entities.

As part of the Village's efforts for transparency and public inclusion, the Village Board created a Finance Committee that assisted in the creation of the budget. I would like to thank the Finance Committee for their assistance in the preparation of this Budget. They are: Trustee Chris Metz, Chair; Trustee Brenda O'Laughlin; Maureen Garcia, Treasurer; Residents Charles Eck, John Corcoran, Jim Gazis, Argelia Garbacz, Finance Manager and myself. Mayor Hinshaw serves as an ex-officio member of the Committee. Their assistance was invaluable not only as to their financial acumen but in expressing the needs of the Village as well. Also, in order to promote greater transparency, the Village completely overhauled its website. In addition to the Village communicating with its residents more effectively, residents are able to register complaints, request public services, such as pot-hole repair, report water main breaks and track staff's responses to those requests.

In conclusion, you have before you a balanced budget.

One final note, the Village of Indian Head Park received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for its 2018-2019 Budget. This award is an indication of transparency in how we communicate our budget message to our residents and others. The award is only valid for one year. This is the second year in a row that the Village received this award. We will be resubmitting for this award from now on, on an annual basis as we believe our current budget continues to meet the program requirements of the GFOA.

Respectfully submitted,

John J. DuRocher
Village Administrator

Community Profile

The Village of Indian Head Park is located in Cook County, a suburban area west of downtown Chicago. The Village is south of Western Springs, west of Countryside and northeast of Burr Ridge. The Village is basically at the intersection of Interstate 294 and Interstate 55. The Village encompasses just under one square mile area and is home to 3,809 residents based on the 2010 United States Census. The Village was incorporated in 1959 and operates as non-home rule unit of government.

The Village of Indian Head Park operates under a mayor council form of government as defined by the Illinois Municipal Code. The Village President, Village Clerk, and six trustees are elected at large to serve four year terms. The Village employs a professional Village Administrator.

The Village Administrator is the chief administrative officer of the Village and is responsible for day-to-day operations. The Village Administrator oversees a full time staff of three department managers including Finance, Police and Public Works.

Indian Head Park is a charming area that is committed to community, forestry, and love of nature. The Village is characterized by rolling terrain with scores of mature trees in a park-like setting. Deer and other wildlife roam the area. Over the years, officials and residents of the Village of Indian Head Park have continued to maintain a strong focus on the Native American tradition of respect and preservation of the environment. Indian Head Park is a Tree City USA, committed to the planting and preservation of trees.

The Village is mostly residential with a small commercial area. It has no industrial zoning. As the Village has an extremely limited tax base, it is seeking the assistance of an economic development advisor to assist with the redevelopment of the area commonly referred to as the "Triangle", which is the area at the south east corner of Wolf and Joliet Roads. Over the next year, the Village will be focusing on the redevelopment of the commercial areas within that sector.

The Village employs a total of 18 full time personnel and approximately 15 part time persons. 4 are in administration, 4 in public works, and 10 are in the police department.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Indian Head Park
Illinois**

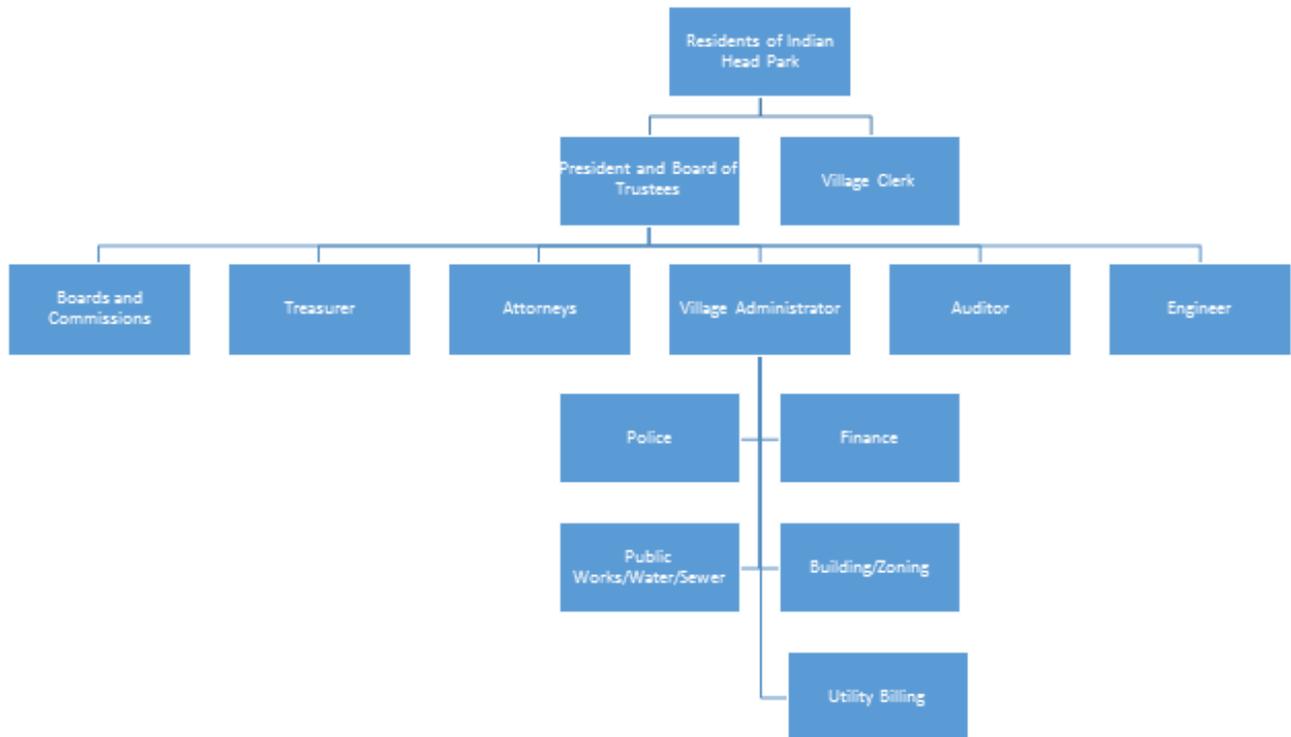
For the Fiscal Year Beginning

May 1, 2018

Christopher P. Morill

Executive Director

ORGANIZATIONAL CHART



The Budget Process

The Budget is the vehicle for implementing the financial and operational plans of the Village. The Budget is created through a collaborative process that involves Village staff, elected officials, and the public. The Budget is a reflection of the goals and policies that the Village wants to accomplish. Once established, the Budget serves as the guide to facilitate decisions made throughout the fiscal year regarding implementation of the financial and operational plans.

In December, the Village Administrator and Finance Manager estimate the funds needed for the next fiscal year. This estimate is determined by comparing the projected fund balances to the budget requests and the anticipated revenues from sales and property taxes which are the major sources of Village revenue. It is necessary to estimate the funding needed for the next fiscal year in December because that is the month in which the property tax levy is established.

The property tax levy takes place in December pursuant to state law and it represents the amount of money the Village seeks to receive from the property taxes on real estate within the Village. State law requires that the Village publish a notice in the newspaper, at Village Hall, and on the Village website that there will be a Truth and Taxation Hearing where the public is afforded an opportunity to comment on the proposed levy should the tax levy go beyond a certain limit. **This year's tax levy was below the threshold of 5%, so no public notice was required.**

The next step in the budget process occurs in the months of January and February when Village staff review and refine the budget requests with the latest information about expected revenues in the next fiscal year. From those meetings a tentative Budget is prepared by the Village Administrator for presentation to the Finance Committee for discussion, and then the Village Board.

Following discussion with the Village Board the tentative Budget is further refined and a recommended budget is prepared for possible adoption at the Village Board meeting in April. A final budget must be approved by May 1st, 2019.

Opportunities for FY 2019-2020

Continued careful management of the Village's finances is needed to keep revenues equal to or greater than expenses, especially in the areas of staffing and operational expenses. To improve the fiscal condition of the Village the following opportunities will be pursued:

- Continue to manage expenses in all areas to finish the fiscal year with spending less than budgeted.

- Continue to control overtime expenses in all departments;

- Expand competitive bidding for goods and services;

Expand the use of shared services with other governmental bodies;

Continue participation in cooperative State road salt purchasing opportunities;

Utilize State of Illinois purchasing cooperatives for the purchase of squad cars, trucks, and other large ticket items.

Continue preventative maintenance program for roads to minimize unanticipated repairs;

Expand efforts to retain retail businesses and attract new ones;

Fund Structure-All Funds

In accordance with the practices of Government Finance Officers Association (“GFOA”) the Village of Indian Head Park accounts for all funds based on generally accepted accounting principles. The funds are divided into three categories: governmental, special funds, and enterprise funds. Within the governmental category there are the general spending areas of the Village. The Special Funds include the Motor Fuel Tax Fund, Debt Service, the Special Parks Fund, and the Capital Improvement Fund. The modified accrual basis of accounting is applied to the General and Special Funds which means revenues are recognized when they are “measurable and available” and expenses are recorded when the liability is incurred. The Water and Sewer Fund is an enterprise fund which operates as a mini-business under the control of the Village. A full accrual basis of accounting is applied to the Village's Water and Sewer Fund which means that the revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Personnel and Benefits

The Village of Indian Head Park relies upon a lean and efficient professional staff to accomplish the mission, vision and strategic goals of the operation. The Village relies heavily on the use of part-time employees, especially in the police department. As a result of having a lean staff, training is absolutely necessary for all individuals. For this reason, training continues to be paramount for all staff.

The Village has taken aggressive steps to provide for long-term cost reductions mostly in the area of reducing employee overtime.

Current Village Funds

The following shows the Village’s cash position at the start of the current fiscal year and the expected ending balances. In total, the uncommitted cash reserves of the Village will be approximately \$1,638,158 or about 34% of the entire prior year’s budget. This is an increase from the prior year’s opening balance of \$1,221,608 of about \$416,550. Because of this, we will consider the true uncommitted cash reserve amount to be about \$1.63 million dollars or about four months of reserves. This is considered to be a very good amount to hold in reserves.

We will reduce this amount slightly in the new fiscal year to address some additional capital construction not started last year. We expect to draw down the increase to maintain an average daily balance of 1.2 million dollars or about 28% of the total budget. Uncommitted reserves are a key component in the Village’s financial wellbeing.

Projected fund balances on May 1, 2019, the start of the fiscal year, are contained in Table 2.

The Projected Beginning Fund Balance represents an estimate of equity in the fund. The Projected Beginning Fund Balance for each line item in Table 2 is determined by subtracting fund liabilities (expenses and accrued accounts payable) from fund assets (revenues including cash and accrued accounts receivable).

Table 2 - Projected Fund Balances

Fund Type	Projected Beginning Fund Balance 5/1/2019	Revenues	Expenditures	Excess (Deficiency)	Projected Ending Fund Balance 4/30/2020
General	\$604,065	\$2,490,850	\$2,532,086	(\$41,236)	\$562,829
Water/Sewer	\$435,647	\$1,620,653	\$1,619,052	\$1,601	\$437,248
Special Funds	\$586,376	\$593,018	\$542,542	\$50,476	\$636,852
Total	\$1,626,088	\$4,704,521	\$4,693,680	\$10,841	\$1,636,929

The Projected Ending Balance above in Table 2 is determined by adding anticipated revenues to the Projected Beginning Fund Balance and then subtracting anticipated expenses. The budget is balanced so that revenues and expenses in the General Fund and the Capital Project Funds are the same resulting in identical beginning and ending fund balances.

The following narrative explains where our money comes from and where it goes.

Revenues

The Village of Indian head Park is non-home rule community with an extremely limited tax base and even more limited ways to earn revenue. Located in Cook County, the Village is also limited to how much it can raise property taxes on an annual basis without referendum. Although this is good news for the local taxpayer, it also limits the availability of revenues that are available to our home rule community counterparts. Simply put, hard spending decisions must be made and the programs

we offer can be limited. Home rule communities have sweeping powers in their ability to govern and raise revenue. Non-home rule communities can only do what they are specifically authorized to do so by the State.

The total amount of the budgeted operational expenditures for FY 2019-2020 is \$4,693,680 a **\$298,000 decrease from the prior budget** or a 6% decrease from the prior FY. The decrease comes somewhat from lesser spending on dispatching services (about \$120,000 annually), police personnel (attrition of higher paid officers, replaced with entry level officers), but mostly from a decrease in spending in the Motor Fuel Tax area. Please note that the Village is funding its capital plan from this reduction. The Capital plan, although part of the budget, is distinct in its makeup in that revenues may be accumulated over years to fund larger purchases and projects without deficit spending.

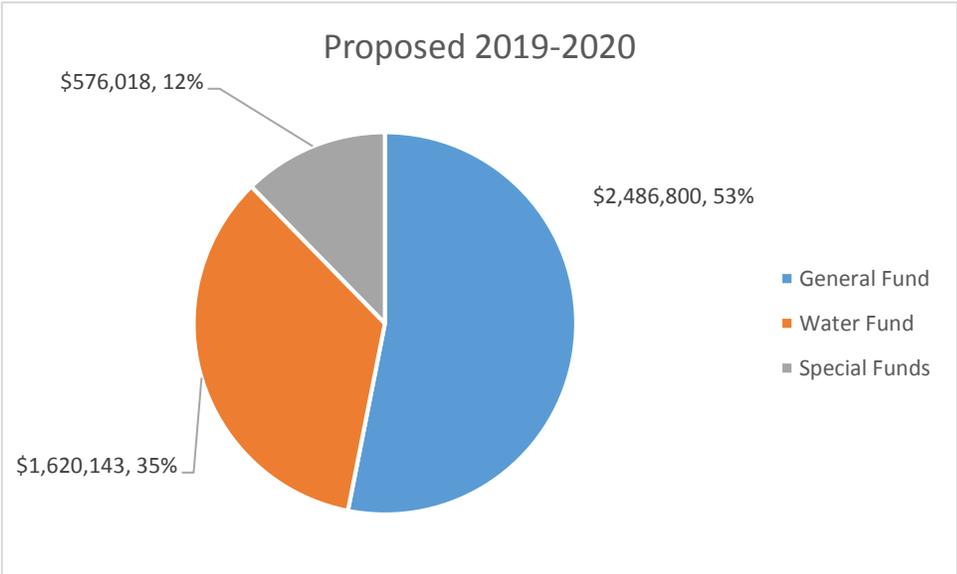
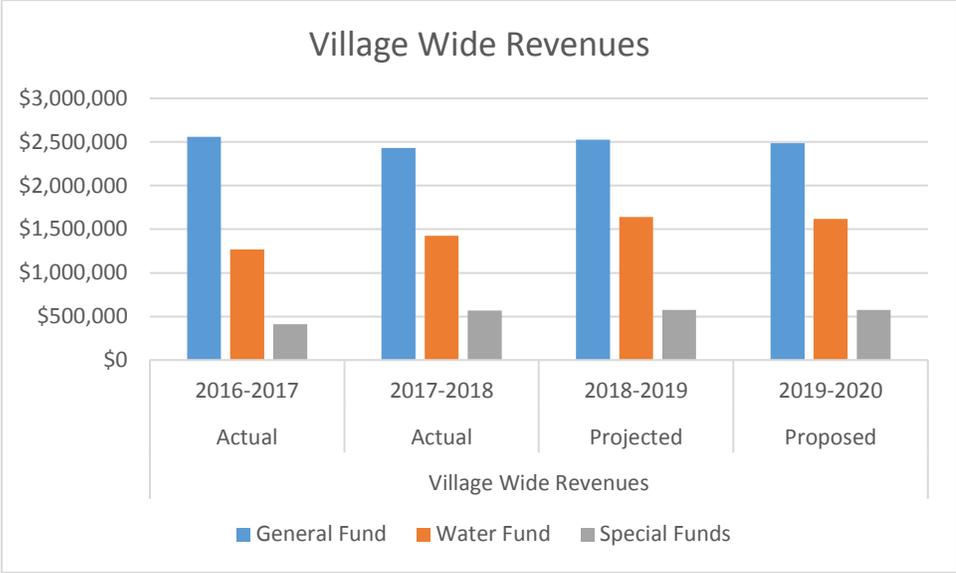
Long term the expected revenues are expected to rise within normal inflationary limits. A major concern is the State of Illinois' future unfunded mandates on municipalities. To this end the Village will budget on a conservative basis and will only issue debt when it is in the interests of the Village on a long term basis, that is if the asset has an expected life of at least 10 years beyond the term of the bonds being issued. The preferable method of paying for public improvements and equipment is to use cash on hand.

The Village primarily has three revenue funds; the General Fund, Special Purpose Funds, and the Water/Sewer Fund.

ALL FUNDS SUMMARY

Village Wide Revenues

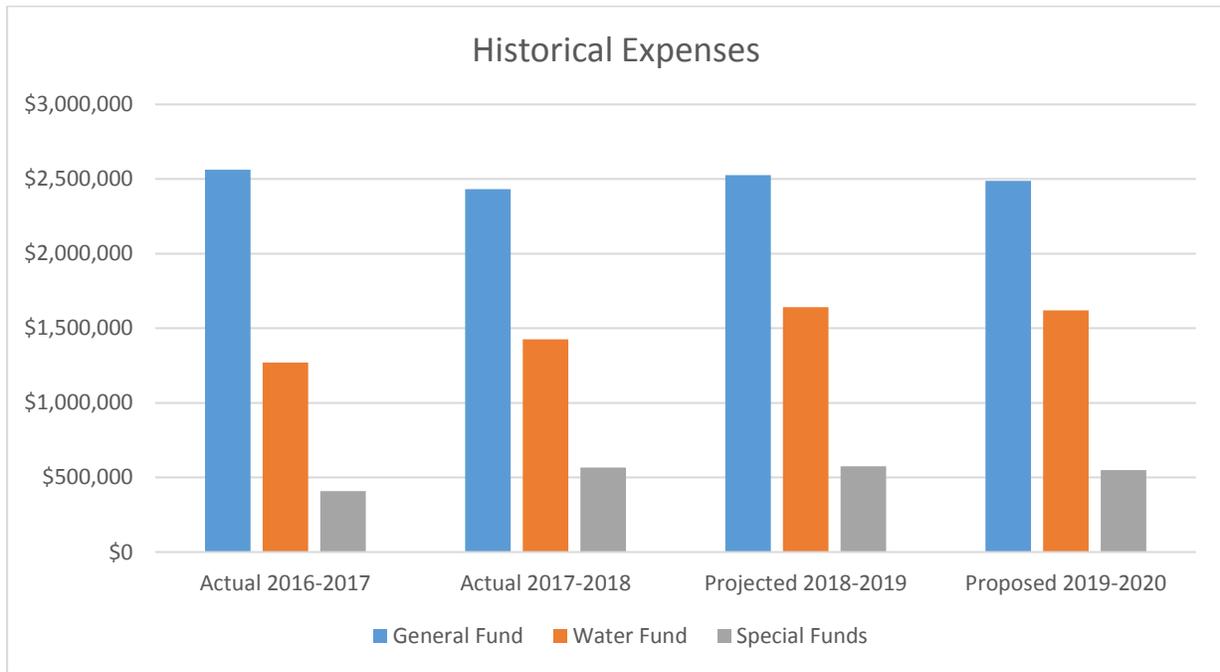
	Village Wide Revenues			
	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	Proposed 2019-2020
General Fund	\$ 2,517,073	\$ 2,432,707	\$ 2,554,525	\$ 2,490,850
Water Fund	\$ 1,423,512	\$ 1,425,908	\$ 1,525,764	\$ 1,620,653
Special Funds	\$ 740,486	\$ 566,240	\$ 576,518	\$ 593,018



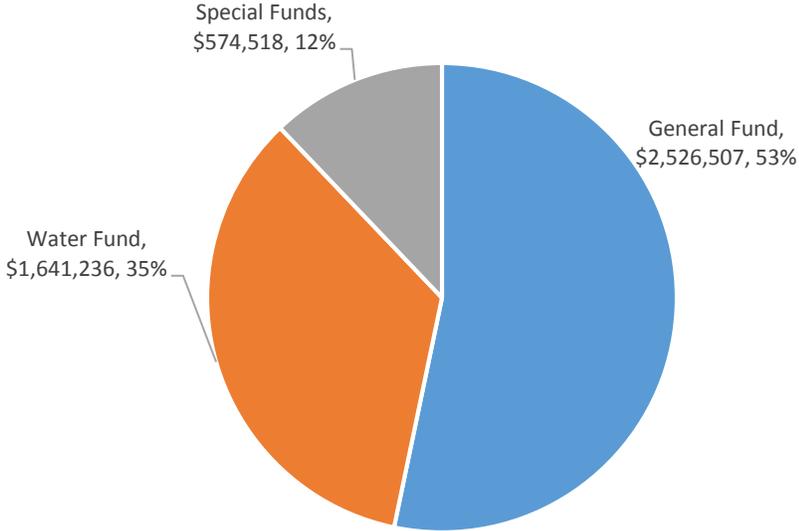
Village Wide Expenses

The cost of the Village’s programs, services and equipment are paid for from revenues. The various revenue sources and the percentage share from each source is shown below.

	Village Wide Expenses			Proposed 2019- 2020
	Actual 2016-2017	Actual 2017-2018	Projected 2018-2019	
General Fund	\$2,517,073	\$2,432,707	\$2,554,525	\$2,532,086
Water Fund	\$1,423,512	\$1,425,908	\$1,525,764	\$1,619,052
Special Funds	\$740,486	\$566,240	\$576,518	\$542,542



Village Wide Expenses 2019-2020



The General Fund

The General Fund derives its revenue from a variety of non-designated sources. These sources are:

- General property taxes
- Franchise revenues (Comcast, AT&T, etc...)
- Utility taxes
- Fines
- Charges for general services

About 40.7% (1,009,400) of the general fund comes from property taxes. Last year it was 42.64% (\$1,050,000). In 2017-2018 it was 41.58%, and about 39% for the 2016-2017 fiscal year. This year's rate continues to follow historical trends. It is expected that this percentage will increase slightly as the State of Illinois continues its new practice of reducing shared revenue with municipalities. Shared revenue includes but is not limited to sales taxes, income taxes, and other taxes collected by the State on behalf of municipalities.

As the Village is essentially "built out" except for the area at the southwest corner of Wolf and Joliet Roads and the area known as the "Supersite" (the southeast section of the Village at Wolf and 70th Place zoned as commercial), it is expected that this area will be the focus of redevelopment efforts during the next several years. Until that time, revenues for all the other areas are expected to remain essentially flat (with any increase in revenue due to normal inflation) for the next several years to come.

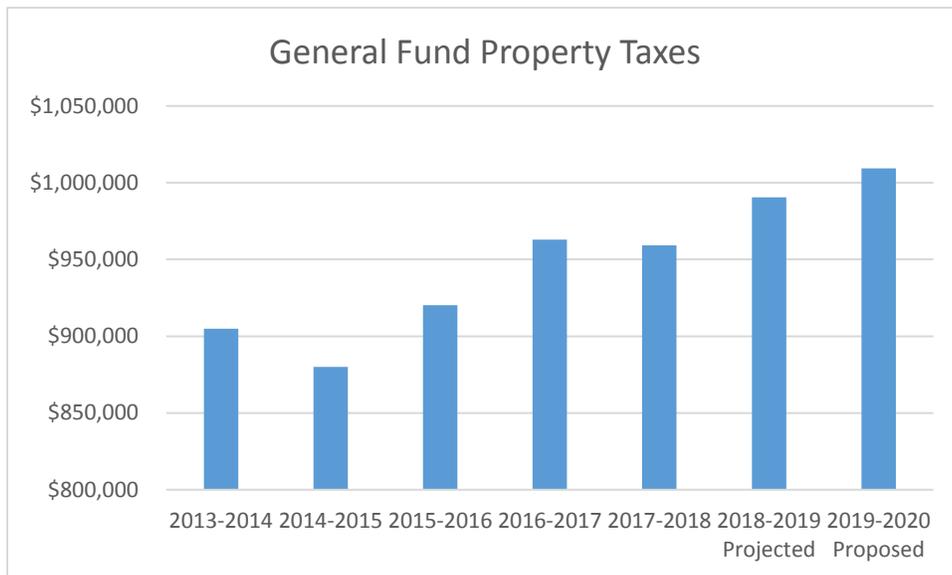
Of note is that the Village has some excellent economic opportunities with the redevelopment of the area known as the "Triangle". This is the 10 acre area south and west of the intersection of Wolf and Joliet Roads.

Fiscally conservative assumptions are incorporated into the revenue projections to comply with the Board's philosophy of not spending money the Village does not have and to minimize the possibility of a shortfall.

Revenue Assumptions

General Fund: Real Estate Tax

The Village of Indian Head Park anticipates receiving real estate tax revenue of \$1,009,400. This is a slight increase from what we expect to receive for the 2018-2019 fiscal year. Over time, this is a very stable source of revenue. Please note that this is for the General Fund. The special tax levies for the road improvement bond fund and the SEASPAR levy are not included here.



The amount of real estate tax revenue for the Village’s portion of a resident’s tax bill is a function of the total value of property in the Village (equalized assessed value or “EAV”) and the tax rate. The tax rate is determined by the tax levy, which is the amount of money the Village estimates that it will need to raise from real estate taxes, multiplied by the EAV.

The amount of revenue that can be raised from the real estate tax levy each year is limited by state law. Any percentage increase over the previous year’s levy amount must be equal to or less than either the Consumer Price Index (“CPI”) or 105% of the previous year’s levy, whichever amount is less. The CPI for 2018 was 1.1%.

The EAV changes annually due to variations in fair market value of real estate and changes to existing property. The nature and kind of changes in the Village, such as renovations and new construction are tracked using the building permit process. Building permit information from the Village is provided to the Cook County Assessor who assigns values to property. The 2018 EAV for Indian Head Park is \$156,205,702.

Relative to other sources of revenue, real estate taxes are considered to be reliable, stable and less subject to variation because rate adjustments are made by the Assessor when changes to assessed value occur (up or down) to insure that the amounts levied by taxing bodies are collected. Annual changes in EAV, tax rate and real estate sales tax are shown below.

General Fund: Sales/Other Taxes

The Village of Indian Head Park anticipates receiving total sales tax revenue of \$305,000 in FY 2019-2020 this is slightly increased from the prior year due to a slightly improving economy. This includes the Village's non-home rule sales tax and the local distribution of state sales taxes. Gaming taxes are expected to bring in \$82,000 or 3.3% of the general fund.

General Fund: State Income Tax

The State of Illinois distributes income tax collected from residents and distributes a portion of those amounts to municipalities on a per capita basis. The Village's portion of the state collected income tax is known as the Local Government Distributive Fund ("LGDF").

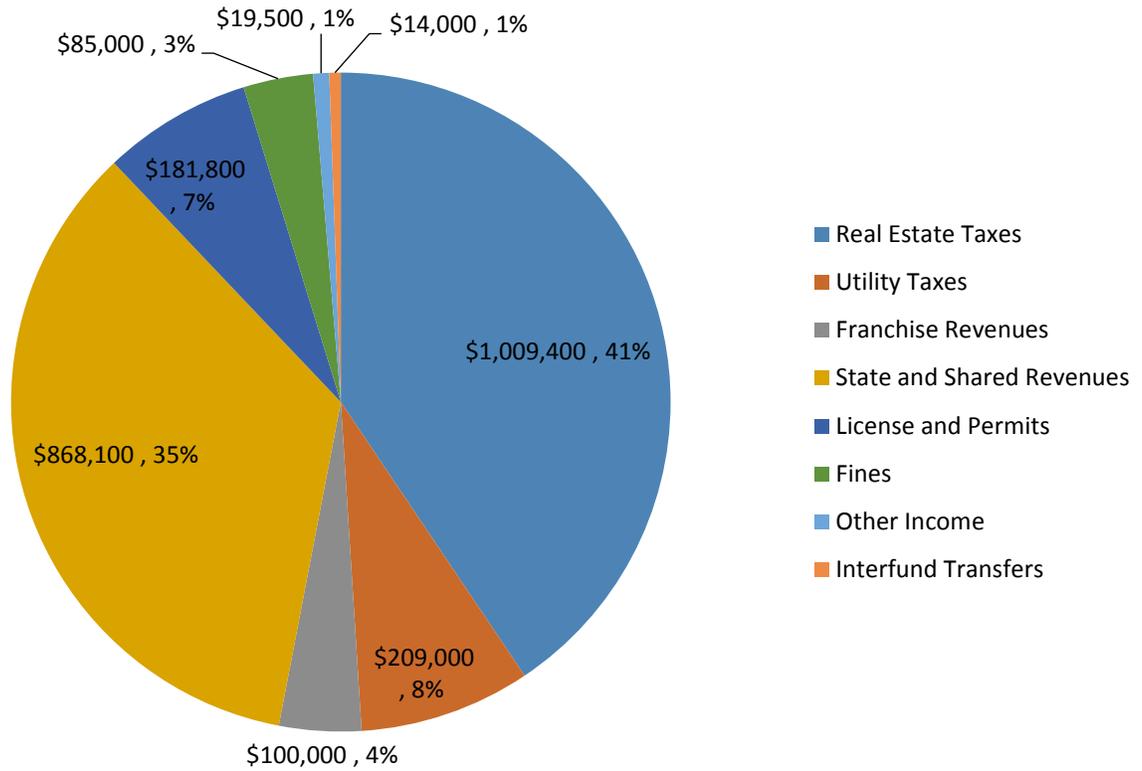
The Village of Indian Head Park anticipates receiving LGDF revenue of \$370,000 in FY 2019-2020 which represents 15% of the revenue needed to operate the Village. This is about \$5,000 more than the prior fiscal year.

General Fund: Licenses, Fees and Permits

This category of revenue accounts for \$130,000 or 5% of the FY 2019-2020 budget. Building permits represent the largest source of revenue in this category.

The chart and table below represent a summary of the expected general fund revenue. Although the overall economy is improving, a conservative estimate of revenues is being utilized.

FY 2019-2020 General Fund Revenue

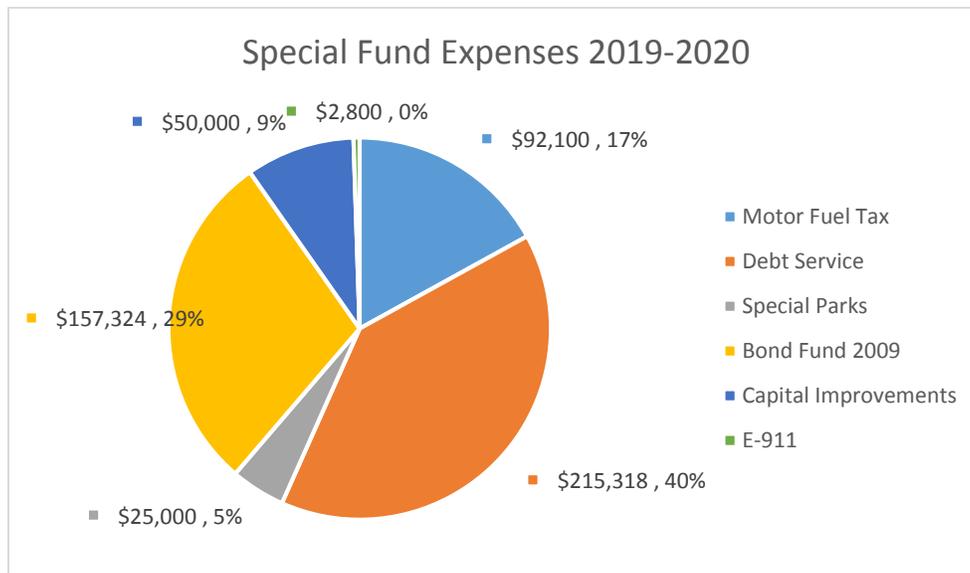


	2018-2019 Projected	2019-2020
Real Estate Taxes	\$ 980,000	\$ 1,009,400
Utility Taxes	\$ 236,000	\$ 211,000
Franchise Revenues	\$ 97,000	\$ 100,000
State and Shared Revenues	\$ 850,600	\$ 868,100
License and Permits	\$ 217,425	\$ 183,100
Fines	\$ 85,000	\$ 85,000
Other Income	\$ 74,500	\$ 20,250
Interfund Transfers	\$ 14,000	\$ 14,000
	\$ 2,554,525	\$ 2,490,850

Special Funds

These are revenue streams not included in the General Fund and have special purpose. Motor Fuel Taxes, vehicle sticker revenues, and special taxes are components of this. The Village levies special taxes for the necessary payments for the 2014 bond issue and the Village's participation in the regional SEASPAR recreation program.

Motor Fuel Tax	\$ 92,100
Debt Service	\$ 215,318
Special Parks	\$ 25,000
Bond Fund 2009	\$ 157,324
Capital Improvements	\$ 50,000
E-911	\$ 2,800
Total	\$ 542,542



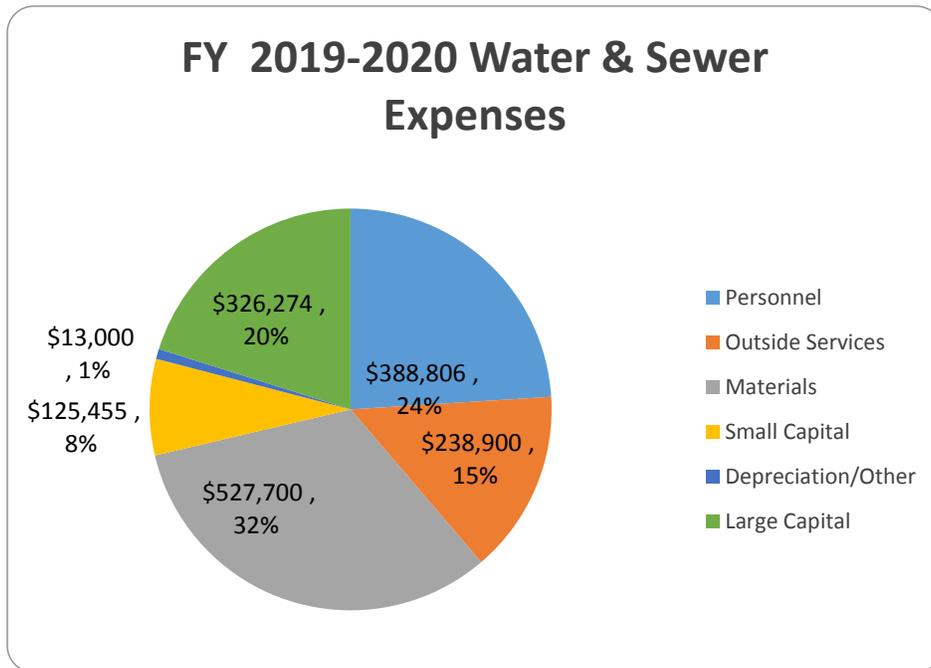
Water/Sewer Fund

The Water and Sewer Fund is a business component within the structure of the Village. As such, it is often called an enterprise fund. Revenues earned within each of these three categories typically remain in those categories and are not intermingled with each other. However, it is appropriate to charge funds for services rendered in another fund. For instance, a portion of the salary of the Village Administrator can be spread across the General Fund and the Water/Sewer Fund as his time is spent in both areas.

Funds from this are derived from charges for services for the operation of the water and sewer department. The Village completed a large scale water meter replacement program in 2016. This combined with aggressive water leak detection and repair program will decrease expenses associated with unbilled water.

Operating Expenses

Personnel	\$	387,723
Outside Services	\$	238,900
Materials	\$	527,700
Small Capital	\$	125,455
Other	\$	13,000
Large Capital	\$	326,274
 Total	 \$	 1,619,052



General Spending

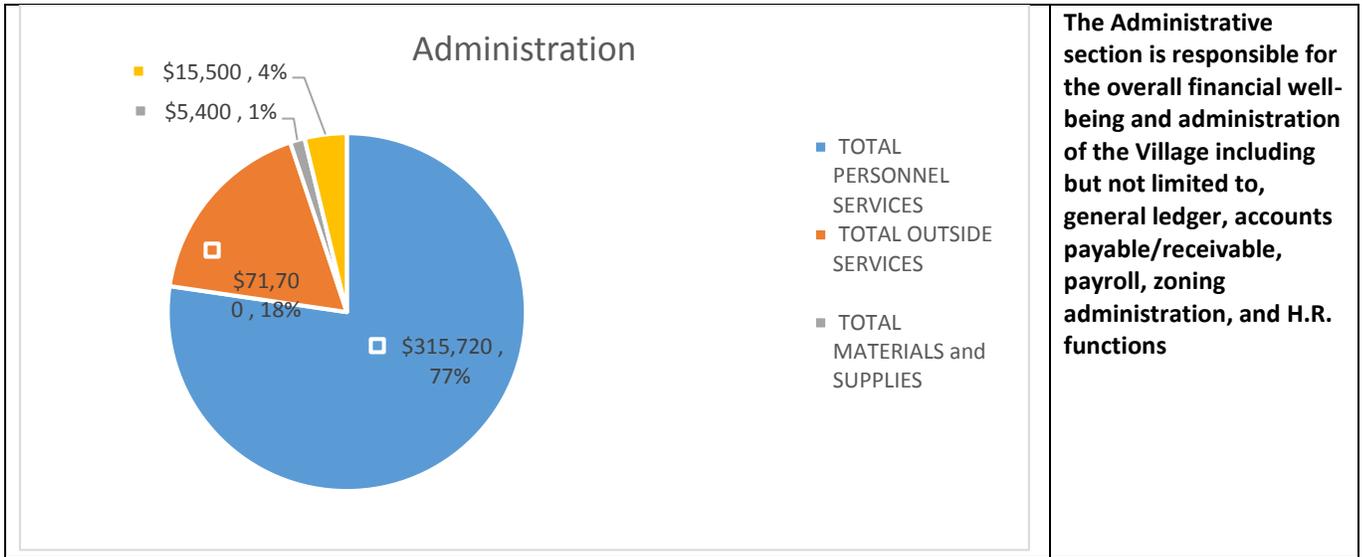
The General Fund of the Village has three major spending areas: Administration, Public Works, and Police. The following section pertains to those three areas. The other areas can be found in the Budget detail that is at the end of this document.

The General Government functions include the administration of the Village's affairs conducted by the Village Administrator, who provides leadership, management, and oversight of all Village departments. The Village Administrator executes policy set by the Village Board and oversees the day to day operations.

The Finance Manager provides the Village with financial, payroll, personnel, audit, and analytical support as well as accounting for all financial transactions.

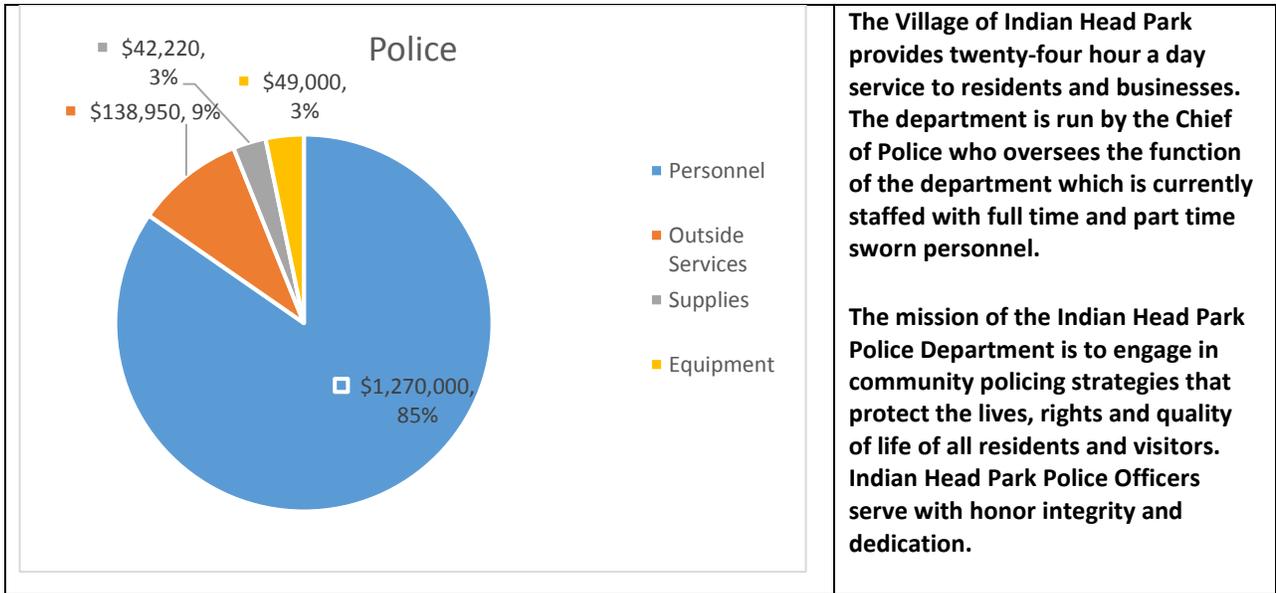
The Building Department provides a variety of services pertaining to the processing of building permits and serves as the secretary to the Planning and Zoning Commission.

Administration



Personnel Summary	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Actual	Budget
Full Time				
Village Administrator	1	1	1	1
Finance Manager	1	1	1	1
Building and Zoning Official Admin Assistant	1	1	1	1
Administrative Assistant (Shared with Water Dept.)	0.5	0.5	0.5	0.5
Total	3.5	3.5	3.5	3.5

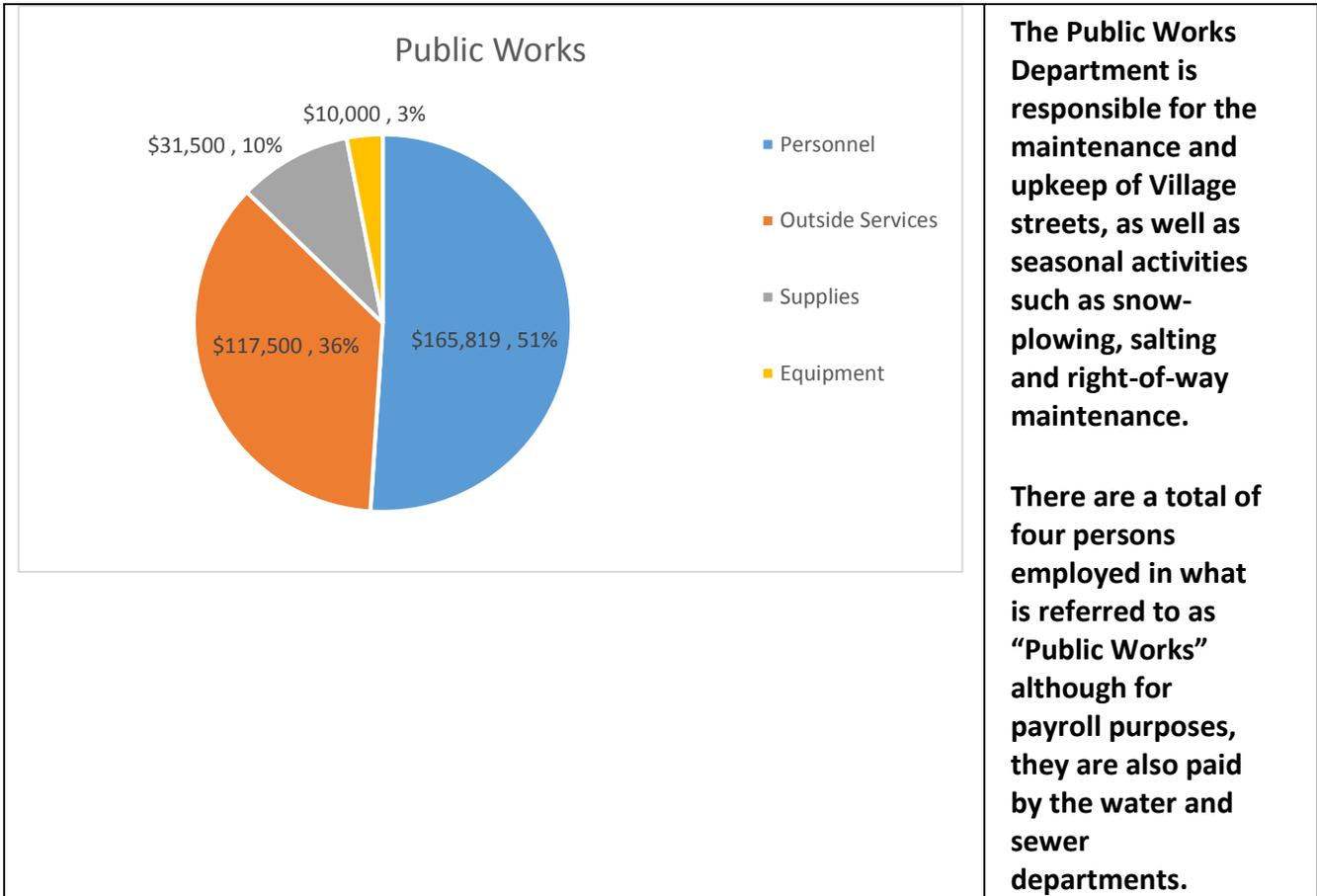
Police Department



Personnel Summary	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget
Full Time				
Chief of Police	1	1	1	1
Sgts	3	1	0	0
Patrol	6	7	8	8
Clerical	1	1	1	1
Sub-total	11	10	10	11

Personnel Summary	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Part Time				
Patrol (up to 15)	15	15	15	15
Clerical	.25	.25	.25	.25

Public Works



Personnel Summary	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Full Time				
Street Superintendent	1	1	1	1
Water Superintendent	1	1	1	1
Laborers	2	2	2	2
Total	4	4	4	4

BUDGET NARRATIVE

REVENUES

Corporate Fund

01-00-4103, 01-4105, 01-00-4107, 01-00-4109, 01-00-4111, 01-00-4113, 01-00-4415

Real Estate Taxes - Taxes are collected based on a yearly property tax levy that the Village files with the Cook County Treasurer's Office. Collected taxes are then allocated based on collected amount for each line assessed. Taxes are collected in March (55%) of tax bill and (45%) in October for the prior year's levy assessed.

01-00-4202

Electric Tax – Commonwealth Edison bills and collects a tax based on kilowatt-hours used ranging from \$0.254 to \$0.517 from each resident/business electric bill.

01-00-4205

Natural Gas Tax – Nicor bills and collects 5% of the amount billed from each resident/business that uses natural gas.

01-00-4209

Telecommunications – Telephone tax of 7% is assessed on telephone services and is billed and collected by the State on a monthly basis. The funds are wired into the Village's bank account monthly.

01-00-4305

Franchise – A 6% tax is assessed on cable services and is collected by the cable companies. Funds are received from Illinois Telephone Company and Comcast quarterly.

01-00-4402

Video Gaming Tax – The Video Gaming Board collects a 5% tax from net sales for video poker machines within the boundaries of the Village and this tax is distributed to the village monthly from the State.

01-00-4403

State Income Tax – Tax revenue is a per capita basis (Indian Head Park population 3,809) from the State of Illinois.

01-00-4405

State Sales Tax – The State of Illinois imposes a retailer tax of 6.25% on purchases and the Village receives 1% of the assessed tax collected.

01-00-4406

Local Use Tax – Tax revenue is a per capita basis (Indian Head Park population 3,809) from the State of Illinois.

01-00-4408

Non Home Rule Tax – A 1% tax is imposed on all retail purchases in Indian Head Park. The retailer reports the tax collected to the State. Revenue is received monthly from the State of Illinois.

01-00-4407

Personal Property Tax - Tax revenue is a per capita basis (Indian Head Park population 3,809) from the State of Illinois.

01-00-4503

Building Permits – Residents are invoiced for construction, additions, alterations, demolition or interior and exterior remodeling affecting the structural integrity of any building structure. Resident are also invoiced for over the counter permits (i.e. furnace, boiler, water heater replacement, air conditioner (same location), tuck pointing chimney, sewer repairs, asphalt driveway resurfacing and replacement (grade/size cannot be altered).

01-00-4505

Business Licenses – Business Licenses are invoiced once a year and licenses are predicated on the square footage of the retail space and the type of business. There are also subcategories for instance- hair salons are charged per client chair, a restaurant on seating capacity and a nursing home on the number of beds.

01-00-4506

Liquor Licenses – Liquor licenses are invoiced twice a year, each establishment is invoiced based on the type of alcohol that is served. Video Gaming licenses are invoiced twice a year along with the Liquor Licenses.

01-00-4511

Alarm Fees – The Police Department invoices all new alarm accounts a one-time fee \$175.00. Alarm violation fees are invoiced to the resident after two false alarms.

01-00-4699 – Police officer issue “P” tickets for minor infractions. “P” tickets are due within 10 days of being issued. Clerk of the Court checks that are received by the Village are also posted to this account.

01-00-4713

Health Inspections – Health inspections are preformed twice a year. Each inspection is invoiced to the location that is inspected.

01-00-4714

Elevator Inspections – Elevator inspections are preformed twice a year. Each inspection is invoiced to the Property Management Company that is responsible for the elevator.

01-00-4710-000

Smoke Signals – All ads printed in the Smoke Signals are invoiced at time of print.

01-00-5706

Interfund Transfers (MFT) – Funds transferred from Motor Fuel Tax to charges to the general account.

01-00-5105

Other Income – Miscellaneous income that is received that is not related to other revenue accounts.

REVENUES – Water & Sewer

02-00-4799

Water Sales – Residents are invoiced every other month for two months of water usage. Water flat rates are also invoiced every other month for two months.

02-00-4800

Summary of Sewer – Residents are invoiced every other month for two months of sewer based on water used. Sewer flat rates are also invoiced every other month for two months.

02-00-5199

Other Income – This account records miscellaneous income i.e. penalty fees.

REVENUES – Special Funds

10-00-4415

Motor Fuel Tax – Tax revenue from the State of Illinois based on population of the Village. Funds are transferred monthly to the Village's bank account. These funds may only be used for road/parkway maintenance, (i.e. street lights, snow removal, salt purchase, road maintenance, parkway tree maintenance and engineering expenses).

40-00-5999

Debt Service Fund – Revenue collected in this account is allocated from Property Taxes.

16-00-5999

Special Park Fund – Revenue collected in this account is allocated from Property Taxes. This account is funded by a special tax approved by referendum.

53-00-5999

Bond Fund – Revenue in this account is generated from the rental of cell towers to American Tower and Crown Castle. Funds are deposited into the Village's bank account monthly.

50-00-6000

Sale of Vehicle Stickers – Revenue for this account comes from the annual sale of vehicle stickers. The funds collected from Vehicle Stickers can only be used for road work in Indian Head Park.

		2015-2016	2016-2017	2017-2018	Approved	2018-2019	2019-2020	Change in \$	Change in % from	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	2018-2019	Projected		from	2018-2019					
								2018-2019	Approved					
								Approved	Approved					
ALL REVENUES														
General Corporate Fund														
01-00-4199	Real Estate Taxes	\$920,298	\$ 972,659	\$959,273	\$1,050,000	\$980,000	\$1,009,400	-\$40,600	-3.87%	\$1,058,861	\$1,110,745	\$1,165,171	\$1,222,265	\$1,282,156
01-00-4202	Electricity	\$123,627	\$106,744.54	\$103,922	\$102,000	\$108,000	\$100,000	-\$2,000	-1.96%	\$101,000	\$101,000	\$101,000	\$101,000	\$101,000
01-00-4205	Natural Gas	\$34,000	\$46,133.34	\$47,585	\$36,000	\$54,000	\$36,000	\$0	0.00%	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
01-00-4209	Telecommunications	\$90,000	\$98,919.13	\$87,254	\$90,000	\$74,000	\$75,000	-\$15,000	-16.67%	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
01-00-4305	Franchise Revenues	\$107,296	\$86,351	\$108,865	\$108,000	\$97,000	\$100,000	-\$8,000	-7.41%	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
01-00-4499	State and Shared Revenues	\$880,000	\$0											
01-00-4402	Video Gaming Tax		\$48,326	\$61,679	\$70,000	\$77,500	\$82,000	\$12,000	17.14%	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000
01-00-4403	State Income Tax		\$348,133	\$403,469	\$364,902	\$370,000	\$370,000	\$5,098	1.40%	\$380,000	\$387,600	\$395,352	\$403,259	\$411,324
01-00-4405	State Sales Tax		\$287,766	\$195,112	\$200,000	\$200,000	\$210,000	\$10,000	5.00%	\$210,000	\$214,200	\$218,484	\$222,854	\$227,311
01-00-4406	Local Use Tax	\$100,000	\$93,916	\$98,810	\$100,177	\$110,000	\$110,000	\$9,823	9.81%	\$101,000	\$103,020	\$105,080	\$107,182	\$109,326
01-00-4408	Non Home Rule Sales Tax	\$1,500	\$22,483	\$89,973	\$90,000	\$92,000	\$95,000	\$5,000	5.56%	\$98,000	\$99,960	\$101,959	\$103,998	\$106,078
01-00-4407	Personal Property Tax		\$1,358	\$1,107	\$1,025	\$1,100	\$1,100	\$75	7.32%	\$1,100	\$1,122	\$1,144	\$1,167	\$1,191
01-00-4503	Building Permits	\$330,667	\$74,956	\$54,595	\$82,500	\$82,000	\$50,000	-\$32,500	-39.39%	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
01-00-4505	Business Licenses		\$70,311	\$67,675	\$115,000	\$113,000	\$110,000	-\$5,000	-4.35%	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
01-00-4506	Liquor Licenses			\$9,500	\$10,000	\$20,300	\$21,600	\$11,600	0.00%	\$20,300	\$20,300	\$20,300	\$20,300	\$20,300
01-00-4511	Alarm Fees		\$900	\$1,250	\$1,200	\$2,125	\$1,500	\$300	25.00%	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
01-00-4602	Fines	\$44,000	\$73,044	\$74,205	\$120,000	\$85,000	\$85,000	-\$35,000	-29.17%	\$75,000	\$76,000	\$77,000	\$78,000	\$79,000
01-00-4603	Local Adjudication Fines						\$750			\$750	\$750	\$750	\$750	\$750
01-00-4713	Health Inspections			\$1,700	\$2,200	\$1,700	\$1,700	-\$500	-22.73%	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
01-00-4714	Elevator Inspections		\$9,325	\$8,650	\$6,800	\$6,800	\$6,800	\$0	0.00%	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800
01-00-4710	Smoke Signals	\$116,000	\$1,065	\$1,555	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
01-00-5706	Interfund Transfers (MFT)	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$0	0.00%	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
01-00-5105	Other Income	\$64,000	\$160,683	\$42,527	\$10,000	\$65,000	\$10,000	\$0	0.00%	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900
	TOTAL CORPORATE FUND	\$2,723,888	\$2,517,073	\$2,432,707	\$2,574,804	\$2,554,525	\$2,490,850	-\$83,954	-3.26%	\$2,543,011	\$2,611,697	\$2,683,241	\$2,757,775	\$2,835,435

		2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Water & Sewer														
	Operating Revenues													
02-00-4799	Water Sales	\$1,301,740	\$1,423,512	\$1,009,137	\$934,800	\$885,344	\$902,280	-\$32,520	3.60%	\$911,303	\$920,416	\$929,620	\$938,916	\$948,305
	Access Charges					\$367,656	\$481,970	\$481,970		\$486,790	\$491,658	\$496,574	\$501,540	\$506,555
02-00-4800	Sewer Sales			\$401,033	\$650,000	\$88,896	\$51,685	-\$598,315		\$52,202	\$52,724	\$53,251	\$53,784	\$54,321
	Access Charges					\$121,868	\$169,718	\$169,718		\$171,415	\$173,129	\$174,861	\$176,609	\$178,375
02-00-5199	Other Income	\$260		\$15,738	\$6,000	\$62,000	\$15,000	\$9,000		\$1,960	\$1,960	\$1,960	\$1,960	1960
	TOTAL WATER & SEWER FUND	\$1,302,000	\$1,423,512	\$1,425,908	\$1,590,800	\$1,525,764	\$1,620,653	\$29,853	-1.84%	\$1,623,670	\$1,639,887	\$1,656,266	\$1,672,809	\$1,689,517
Special Funds														
10-00-4415	Motor Fuel Tax Fund-New Revenue	\$90,654	\$96,545	\$82,875	\$98,082	\$99,000	\$97,000	-\$1,082	-1.10%	\$98,000	\$99,000	\$100,000	\$102,000	\$103,000
10-00-4416	Motor Fuel Tax Carry Over			\$0	\$25,000	\$0		-\$25,000						
40-00-5999	Debt Service Fund	\$331,023	\$214,852	\$212,124	\$210,418	\$212,518	\$216,518	\$6,100	2.90%	\$218,731	\$220,914	\$222,993	\$216,652	\$216,652
11-00-5999	E-911 Fund	\$50,000	\$88,314	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	0
16-00-5999	Special Parks Fund	\$21,414	\$25,060	\$25,199	\$25,000	\$25,000	\$25,000	\$0	0.00%	\$25,113	\$25,740	\$26,384	\$27,043	\$27,043
53-00-5999	Bond Fund (cell towers)	\$80,000	\$159,640	\$89,857	\$51,655	\$54,000	\$54,000	\$2,345	4.54%	\$52,000	\$53,000	\$54,000	\$55,000	\$55,000
50-00-5999	Capital Improvement Fund (disbursed to above)	\$3,500		\$0		\$0	\$0			\$0	\$0	\$0	\$0	\$0
50-00-6000	Sale of Vehicle Stickers		\$156,075	\$156,180	\$200,600	\$186,000	\$200,500	-\$100	-0.05%	\$200,500	\$200,500	\$200,500	\$200,500	\$200,500
52-00-5999	General Fund Carryover			\$5	\$253,000		\$0	-\$253,000	-100.00%	\$0	\$0	\$0	\$0	0
	Total Special Funds	\$576,591	\$740,486	\$566,240	\$863,755	\$576,518	\$593,018	-\$270,737	-31.34%	\$594,344	\$599,154	\$603,877	\$601,195	\$602,195
	TOTAL VILLAGE REVENUES	\$4,602,479	\$4,681,071	\$4,424,855	\$5,029,359	\$4,656,807	\$4,704,521	-\$324,838	-6.46%	\$4,761,024	\$4,850,737	\$4,943,384	\$5,031,779	\$5,127,148
Expenses		\$4,005,440	\$4,836,069	\$4,494,879	\$4,991,743	\$4,252,327	\$4,693,680	-\$298,063	-5.97%	\$4,752,639	\$4,719,530	\$4,809,271	\$4,887,038	\$4,969,069
Revenues over/under expenses ALL AREAS		\$597,039	-\$154,997	-\$70,024	\$37,615	\$404,480	\$10,841	-\$26,775	-71.18%	\$8,385	\$131,207	\$134,113	\$144,741	\$158,079

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
PRESIDENT AND VILLAGE BOARD													
				\$298,063	94.03%								
PERSONNEL SERVICES													
11-6102-000 Regular Salaries	\$2,083		\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONNEL SERVICES	\$2,083	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
OUTSIDE SERVICES													
11-6243-000 Meeting/Conference/Training			\$580	\$3,000	\$165	\$5,000	\$2,000	66.67%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
11-6245-000 Membership Fees		\$3,197	\$4,613	\$9,000	\$9,000	\$11,000	\$2,000	22.22%	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
11-6247-000 Miscellaneous Expenses		\$37	\$108	\$250	\$250	\$250	\$0	0.00%	\$250	\$250	\$250	\$250	\$250
TOTAL OUTSIDE SERVICES	\$3,000	\$3,233	\$5,302	\$12,250	\$9,415	\$16,250	\$4,000	32.65%	\$13,250	\$13,250	\$13,250	\$13,250	\$13,250
EQUIPMENT OUTLAY													
11-6426-000 Furniture/Equipment	\$2,400	\$1,412	\$468	\$4,000	\$2,000	\$7,000	\$3,000	0.00%	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
TOTAL OUTLAY	\$2,400	\$1,412	\$468	\$4,000	\$2,400	\$7,000	\$3,000	0.00%	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
TOTAL PRESIDENT and VILLAGE BOARD	\$7,483	\$4,645	\$5,770	\$16,250	\$11,415	\$23,250	\$7,000	43.08%	\$15,650	\$15,650	\$15,650	\$15,650	\$15,650

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Administration													
PERSONNEL SERVICES													
21-6102-000 Regular Salaries	\$205,140	\$206,710.60	\$209,024	\$229,361	\$220,000	\$230,000	\$639	0.28%	\$246,900	\$261,838	\$277,075	\$292,616	\$308,469
21-6104-000 Overtime	\$1,900	\$1,612	\$1,953	\$2,000	\$3,000	\$2,700	\$700	35.00%	\$2,781	\$750	\$750	\$750	\$750
21-6105-000 Social Sec./Medicare		\$14,920	\$15,590	\$16,734	\$15,602	\$16,070	-\$664	-3.97%	\$16,552	\$17,049	\$17,560	\$18,087	\$18,630
21-6107-000 Pension Related		\$23,012	\$24,479	\$27,988	\$27,988	\$28,828	\$840	3.00%	\$29,692	\$30,583	\$31,501	\$32,446	\$33,419
21-6108-000 Benefits		\$47,999	\$40,015	\$36,042	\$35,000	\$36,050	\$8	0.02%	\$37,132	\$38,245	\$39,393	\$40,575	\$41,792
							\$0						
TOTAL PERSONNEL SERVICES	\$207,040	\$294,253.47	\$291,060	\$312,125	\$301,590	\$313,648	\$1,523	0.49%	\$333,057	\$348,465	\$366,278	\$384,474	\$403,059
OUTSIDE SERVICES													
21-6215-000 Codification	\$6,000	\$11,218	\$2,199	\$4,000	\$1,200	\$2,000	-\$2,000	-50.00%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
21-6216-000 Website Redesign	\$8,489	\$8,531	\$8,492	\$8,700	\$8,643	\$8,700	\$0	0.00%	\$8,700	\$8,700	\$4,000	\$4,000	\$4,000
21-6230-000 Equipment Maintenance	\$700	\$1,005	\$1,379	\$1,500	\$1,600	\$2,500	\$1,000	66.67%	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
21-6243-000 Meetings/Conferences/Training		\$4,858	\$6,884	\$10,000	\$6,000	\$10,000	\$0	0.00%	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
21-6245-000 Membership Fees	\$174	\$3,326	\$1,629	\$4,000	\$2,000	\$4,000	\$0	0.00%	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
21-6247-000 Miscellaneous Expenses	\$500	\$1,302	\$823	\$500	\$800	\$500	\$0	0.00%	\$500	\$500	\$500	\$500	\$500
21-6250-000 Postage	\$1,200	\$3,095	\$1,369	\$1,500	\$1,800	\$1,500	\$0	0.00%	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
21-6252-108 Professional Services/Consultant	\$21,000	\$12,987	\$2,000	\$1,500	\$1,000	\$1,500	\$0	0.00%	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
21-6252-109 Professional Services/Data Processing	\$12,500	\$16,667	\$21,573	\$20,000	\$15,000	\$28,000	\$8,000	40.00%	\$13,500	\$14,000	\$14,500	\$15,000	\$15,000
21-6253-000 Insurance Allocation			\$7,323	\$7,000	\$5,000	\$0	-\$7,000	-100.00%	\$7,470	\$7,619	\$7,772	\$7,927	\$8,086
21-6252-110 Professional Services/I. T. Consulting	\$4,000	\$13,178	\$4,259	\$10,000	\$9,000	\$12,000	\$2,000	20.00%	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
21-6254-000 Publications - Legal Notices	\$1,000	\$394	\$830	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL OUTSIDE SERVICES	\$55,563	\$76,562	\$58,761	\$69,700	\$53,043	\$71,700	\$2,000	2.87%	\$58,370	\$59,019	\$54,972	\$55,627	\$55,786
MATERIALS and SUPPLIES													
21-6338-000 Office Supplies	\$3,000	\$5,707.50	\$6,137	\$5,000	\$5,500	\$5,000		0.00%	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
21-6342-000 Periodicals	\$38	\$53.00	\$15	\$300	\$300	\$400	\$100	33.33%	\$300	\$300	\$300	\$300	\$300
21-6350-000 Vehicle Licenses/Decals	\$4,750	\$2,299.23	see below	see below	see below								
TOTAL MATERIALS and SUPPLIES	\$7,788	\$8,059.73	\$6,152	\$5,300	\$5,800	\$5,400	\$100	1.89%	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800
OFFICE-Non-Capital Equipment													
21-6410-000 Computer Software	\$1,700	\$12.90	\$959	\$4,000	\$2,000	\$3,500	-\$500	-12.50%	\$500	\$500	\$500	\$500	\$500
21-6426-000 Office Equipment	\$9,000	\$114	\$2,958	\$4,500	\$4,000	\$12,000	\$7,500	166.67%	\$3,500	\$3,500	\$8,500	\$3,500	\$3,500
TOTAL NON-CAPITAL OUTLAY	\$10,700	\$127	\$3,917	\$8,500	\$6,000	\$15,500	\$7,000	82.35%	\$4,000	\$4,000	\$9,000	\$4,000	\$4,000
TOTAL ADMINISTRATION	\$281,091	\$379,002	\$359,890	\$395,625	\$366,433	\$406,248	\$10,623	2.69%	\$400,227	\$416,285	\$435,050	\$448,901	\$467,645
BUILDING DEPARTMENT													
OUTSIDE SERVICES													
55-6252-106 Professional Services/Bldg. Insp.	\$10,000	\$10,435	\$12,132	\$21,400	\$15,000	\$24,100	\$2,700	12.62%	\$24,100	\$24,100	\$24,100	\$24,100	\$24,100
55-6252-110 Professional Services/Electric Insp.	\$4,000	\$3,500	\$2,350	\$1,500	\$3,125	\$2,400	\$900	60.00%	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
55-6252-111 Professional Services/Elevator Insp.	\$3,000	\$2,664	\$3,683	\$2,000	\$2,000	\$2,000	\$0	0.00%	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
55-6252-121 Professional Services/Plan Reviews	\$13,000	\$15,626	\$9,143	\$10,000	\$12,000	\$11,000	\$1,000	10.00%	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
55-6252-122 Professional Services/Plumbing Insp.	\$3,000	2725	\$2,250	\$1,500	\$2,200	\$1,500	\$0	0.00%	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
55-6252-000 Professional Services/Health Inspections		\$1,639	\$850	\$1,600	\$1,500	\$1,600	\$0	0.00%	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600
							\$0						
TOTAL OUTSIDE SERVICES	\$33,000	\$36,588	\$30,408	\$38,000	\$35,825	\$42,600	\$4,600	12.11%	\$40,700	\$40,700	\$40,700	\$40,700	\$40,700

		2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
PLANNING AND ZONING														
01-61-6254	Publications/Legal Notices	\$0	\$0	\$0	\$1,000	\$73	\$1,000	\$0	0.00%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
01-61-6338	Office Supplies	\$0	\$0	\$83	\$250	\$0	\$250	\$0	0.00%	\$250	\$250	\$250	\$250	\$250
Total Outside Services		\$0		\$83	\$1,250	\$85	\$1,250	\$0	0.00%	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
OTHER														
92-6216-000	Community Relations	\$800	\$1,619	\$2,978	\$5,000	\$900	\$5,000	\$0	0.00%	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
92-6217-000	Concerts in the Park	\$0	\$880	\$110	\$1,000	\$0	\$1,000	\$0	0.00%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
92-6226-000	Employee Relations	\$500	\$187	\$673	\$700	\$2,000	\$3,000	\$2,300	328.57%	\$1,000	\$700	\$700	\$700	\$700
92-6236-000	Health and Life Insurance	\$175,000	\$446	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
92-6237-000	IMRF	\$150,000	\$83,635	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
92-6238-000	Social Security/FICA	\$106,000	\$73,832	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
92-6252-118	Legal Services	\$70,000	\$28,980	\$33,120	\$39,000	\$38,000	\$39,000	\$0	0.00%	\$46,000	\$47,000	\$48,000	\$49,000	\$49,000
92-6252-120	Adjudication						\$3,000	\$3,000		\$750	\$750	\$750	\$750	\$3,000
92-6252-123	Prosecutor	\$10,200	\$10,200	\$8,500	\$11,000	\$11,000	\$11,000	\$0	0.00%	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000
92-6267-000	Smoke Signals	\$6,500	\$4,261	\$4,814	\$4,000	\$4,000	\$4,000	\$0	0.00%	\$3,000	\$2,000	\$1,000	\$1,000	\$1,000
92-6273-000	Communications	\$15,000	\$25,394	\$14,407	\$22,000	\$13,000	\$19,758	-\$2,242	-10.19%	\$19,758	\$20,351	\$20,961	\$21,590	\$21,590
92-6274-000	Insurance Deductibles	\$8,000	\$14,643	\$5,615	\$7,500	\$7,500	\$7,500	\$0	0.00%	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
92-6275-000	Insurance Premium	\$0	\$46,189	\$51,500	\$51,500	\$51,500	\$60,000	\$8,500	16.50%	\$0	\$0	\$0	\$0	\$0
92-6276-000	Unemployment Insurance	\$2,500	\$3,633	\$767	\$2,500	\$2,000	\$2,500	\$0	0.00%	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
92-6278-000	Audit Expense	\$22,460	\$12,360	\$12,268	\$13,000	\$14,504	\$16,000	\$3,000	23.08%	\$13,000	\$13,500	\$14,000	\$14,500	\$14,500
TOTAL OUTSIDE SERVICES		\$566,960	\$306,258	\$134,752	\$157,200	\$144,404	\$171,758	\$14,558	9.26%	\$108,508	\$109,301	\$110,411	\$112,540	\$114,790
Special Parks Fund														
95-6264-000	SEASPAR Membership		\$22,377	\$21,344	\$25,000	\$22,815	\$25,000	\$0	0.00%	\$25,066	\$25,692	\$26,335	\$26,993	\$26,993
Total Special Parks Expenses		\$23,858	\$23,858	\$21,344	\$25,000	\$22,815	\$25,000	\$0	0.00%	\$25,066	\$25,692	\$26,335	\$26,993	\$26,993

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Motor Fuel Tax Fund													
95-6247-000 Miscellaneous Expenses	\$200		\$0	\$200	\$0	\$0	-\$200	-100.00%	\$0	\$0	\$0	\$0	\$0
95-6224-000 Street Light Electricity	\$20,000	\$20,299	\$19,588	\$20,600	\$20,600	\$20,600	\$0	0.00%	\$20,600	\$21,000	\$21,500	\$22,000	\$23,000
95-6252-112 Engineering Consultants	\$1,000	\$7,116	\$0	\$1,000	\$0	\$1,000	\$0	0.00%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
95-6252-120 Road Management Software	\$6,750	\$0	\$0	\$1,500	\$0	\$1,500	\$0	0.00%	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
95-6252-129 Snow Removal Labor	\$10,764	\$6,263	\$1,550	\$11,087	\$20,500	\$10,000	-\$1,087	-9.80%	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
95-6252-130 Snow Removal Equipment Rental/Outside Labor	\$10,000	\$10,000	\$900	\$0	\$0	\$10,000	\$10,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
95-6252-141 Drainage Maintenance			\$5,000	\$3,000	\$0		-\$3,000	-100.00%					
95-6225-000 Street Light Maintenance			\$318	\$2,000	\$2,000		-\$2,000	-100.00%					
95-6252-142 Storm Sewers Maintenance			\$22,837	\$10,000	\$1,000		-\$10,000	-100.00%					
95-6400-000 Storm Sewer Capital			\$0	\$10,000	\$0		-\$10,000	-100.00%					
95-6261-000 Tree Maintenance			\$14,369	\$10,000	\$15,000		-\$10,000	-100.00%					
95-6252-139 Parkway Maintenance Labor	\$18,944	\$0	\$8,879	\$0	\$8,900	\$10,000	\$10,000		\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
95-6252-140 Parkway Maintenance Equipment Rental	\$4,000	\$4,000	\$0	\$0	\$0	\$4,000	\$4,000		\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
95-6260-000 Road Maintenance/Contractual	\$0	\$23,853	\$0	\$0	\$0	\$10,000	\$10,000		\$10,000	\$11,000	\$11,000	\$11,000	\$11,000
95-6344-000 Salt	\$38,250	\$13,112	\$18,593	\$30,000	\$30,000	\$25,000	-\$5,000	-16.67%	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
TOTAL MFT EXPENDITURES	\$109,908	\$84,642	\$92,033	\$99,387	\$98,000	\$92,100	-\$7,287	-7.33%	\$98,100	\$99,500	\$100,000	\$100,500	\$101,500

		2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Building and Grounds														
Outside Services														
51-6234-000	Maint/improvements-PW Facility	\$5,500	\$4,617	\$3,274	\$3,000	\$6,000	\$3,000	\$0	0.00%	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
51-6239-000	Maint/improvements-Heritage Ctr	\$2,500	\$2,994	\$3,924	\$3,000	\$3,000	\$3,000	\$0	0.00%	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
51-6249-000	Maint/Improvements-Munic Fac/PD	\$10,000	\$17,733	\$17,250	\$15,000	\$18,000	\$5,000	-\$10,000	-66.67%	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
51-6251-000	Custodial Services	\$14,000	\$14,954	\$9,628	\$16,000	\$16,000	\$17,000	\$1,000	6.25%	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
TOTAL OUTSIDE SERVICES		\$32,000	\$40,298	\$34,076	\$37,000	\$43,000	\$28,000	-\$9,000	-24.32%	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
Material/Supplies														
51-6314-000	Public Works Building	\$1,000	\$1,045	\$246	\$2,000	\$1,000	\$500	-\$1,500	-75.00%	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
51-6318-000	Landscape Supplies	\$500	\$422	\$1,618	\$2,000	\$1,000	\$2,000	\$0	0.00%	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
51-6336-000	Municipal Facility/Police Department	\$2,000	\$573	\$2,903	\$3,000	\$3,000	\$3,000	\$0	0.00%	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
51-6337-000	Kelli's Playground/Sacajawea Park	\$6,000	\$0	\$564	\$3,000	\$3,000	\$1,000	-\$2,000	-66.67%	\$0	\$0	\$0	\$0	\$0
51-6338-000	Heritage Center	\$400	\$397	\$676	\$500	\$600	\$600	\$100	20.00%	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
51-6339-000	Arrowhead Memorial Pointe		\$79	\$79	\$0	\$80	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
TOTAL MATERIALS and SUPPLIES		\$9,900	\$2,516	\$6,087	\$10,500	\$8,680	\$7,100	-\$3,400	-32.38%	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
Capital														
51-6404-000	Sealcoat/restripe Municipal Facility Lot	\$8,000	\$825	\$0	\$0	\$0	\$1,000	\$1,000		\$0	\$6,000	\$0	\$0	\$0
51-6406-000	Municipal Facility/Police Department		\$0	\$31,645	\$50,000	\$55,000	\$6,000	-\$44,000	-88.00%	\$0	\$0	\$0	\$0	\$0
51-6427-000	Other Equipment/Signage	\$5,000	\$40,840	\$1,414	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
51-6448-000	Parks Improvements			\$7,728	\$12,000	\$5,000	\$4,000	-\$8,000	-66.67%	\$0	\$0	\$0	\$0	\$0
51-6604-000	Heritage Center Improvements			\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
: TOTAL CAPITAL OUTLAY		\$13,000	\$41,665	\$40,787	\$67,000	\$65,000	\$16,000	-\$51,000	-76.12%	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL BUILDINGS and GROUNDS		\$54,900	\$84,478	\$80,950	\$114,500	\$116,680	\$51,100	-\$63,400	-55.37%	\$90,500	\$90,500	\$90,500	\$90,500	\$90,500

		2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Police														
PERSONNEL SERVICES														
41-6102-000	Regular Salaries	\$888,000	\$844,462	\$760,655	\$875,575	\$750,000	\$0	-\$875,575	-100.00%	\$0	\$0	\$0	\$0	\$0
41-6104-000	Overtime	\$77,000	\$115,400	\$144,754	\$68,600	\$170,000	\$0	-\$68,600	-100.00%	\$0	\$0	\$0	\$0	\$0
41-6105-000	Social Security/Medicare		\$76,609	\$61,680	\$72,229	\$63,000	\$0	-\$72,229	-100.00%	\$0	\$0	\$0	\$0	\$0
41-6107-000	Pension		\$89,768	\$87,943	\$105,956	\$110,000	\$0	-\$105,956	-100.00%	\$0	\$0	\$0	\$0	\$0
41-6108-000	Medical		\$105,206	\$101,305	\$132,383	\$60,000	\$0	-\$132,383	-100.00%	\$0	\$0	\$0	\$0	\$0
41-6110-000	PSEBA Insurance			\$7,230	\$7,464	\$7,923	\$0	-\$7,464	-100.00%					
41-6114-000	Lyons Township Hireback	\$59,280	\$152	\$0		\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONNEL SERVICES		\$1,024,280	\$1,231,597	\$1,163,567	\$1,262,207	\$1,160,923	\$1,270,000	\$7,793	0.62%	\$1,308,100	\$1,347,343	\$1,387,763	\$1,429,396	\$1,472,278
Outside Services														
41-6202-000	Dispatch Assessment	\$77,452	\$67,644	\$121,722	\$122,776	\$122,776	\$24,000	-\$98,776	-80.45%	\$12,000	\$12,120	\$12,241	\$12,364	\$12,487
41-6230-000	Vehicle and Equipment Maintenance	\$20,000	\$13,922	\$23,506	\$17,600	\$23,000	\$25,000	\$7,400	42.05%	\$18,000	\$18,400	\$18,800	\$19,200	\$19,200
41-6243-000	Meetings/Conferences/Training	\$6,000	\$6,955	\$8,574	\$22,000	\$10,000	\$19,000	-\$3,000	-13.64%	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
41-6245-000	Membership Fees	\$4,400	\$1,456	\$3,475	\$2,200	\$2,200	\$2,200	\$0	0.00%	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
41-6246-000	Lexipol Policy/Procedure Manual	\$2,450	\$3,000	\$3,192	\$2,450	\$3,500	\$3,500	\$1,050	42.86%	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450
41-6247-000	Miscellaneous Expenses	\$1,800	\$3,663	\$7,191	\$500	\$1,500	\$1,500	\$1,000	200.00%	\$500	\$500	\$500	\$500	\$500
41-6248-000	Computer Software- CAPERS	\$12,000	\$13,786	\$14,022	\$12,000	\$12,000	\$12,000	\$0	0.00%	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
41-6250-000	Postage	\$300	\$98	\$314	\$500	\$500	\$500	\$0	0.00%	\$500	\$500	\$500	\$500	\$500
41-6252-110	IT Consultant		\$2,202	\$6,894	\$8,000	\$8,000	\$9,000	\$1,000	12.50%	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
41-6274-000	Liability Insurance Allocation		\$6,456	\$29,522	\$25,750	\$25,750	\$30,000	\$4,250	16.50%	\$0	\$0	\$0	\$0	\$0
41-6252-103	Animal Control	\$175	\$0	\$0	\$250	\$200	\$250	\$0	0.00%	\$250	\$250	\$250	\$250	\$250
41-6273-000	Communications	\$9,500	\$14,726	\$10,252	\$9,785	\$10,000	\$15,000	\$5,215	53.30%	\$10,079	\$10,381	\$10,692	\$11,013	\$11,013
TOTAL OUTSIDE SERVICES		\$134,077	\$133,908	\$228,664	\$223,811	\$219,426	\$141,950	-\$81,861	-36.58%	\$73,479	\$74,301	\$75,133	\$75,977	\$76,100
Materials and Supplies														
41-6308-000	Uniforms	\$12,000	\$25,974	\$15,401	\$13,000	\$13,000	\$15,000	\$2,000	15.38%	\$23,000	\$13,000	\$13,000	\$13,000	\$13,000
41-6316-000	Gas/Oil	\$18,000	\$17,674	\$17,531	\$19,720	\$19,720	\$19,720	\$0	0.00%	\$467	\$490	\$515	\$540	\$567
41-6332-000	Equipment Maintenance	\$500	\$94	\$444	\$750	\$2,000	\$2,000	\$1,250	166.67%	\$750	\$750	\$750	\$750	\$750
41-6338-000	Office Supplies	\$3,200	\$3,614	\$4,354	\$2,500	\$2,500	\$2,500	\$0	0.00%	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
41-6345-000	Safety Equipment	\$2,200	\$215	\$3,366	\$3,000	\$4,000	\$3,000	\$0	0.00%	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
TOTAL MATERIALS and SUPPLIES		\$35,900	\$47,571	\$41,096	\$38,970	\$41,220	\$42,220	\$3,250	8.34%	\$29,717	\$19,740	\$19,765	\$19,790	\$19,817
Equipment														
41-6426-000	Office/ Computer Equipment	\$15,000	\$1,351	\$873	\$4,000	\$4,000	\$4,000	\$0	0.00%	\$2,000	\$2,000	\$6,000	\$1,000	\$1,000
41-6438-000	Vehicles/Other Equipment	\$20,000	\$37,007	\$46,698	\$45,000	\$33,000	\$45,000	\$0	0.00%	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
TOTAL CAPITAL OUTLAY		\$35,000	\$38,357	\$47,571	\$49,000	\$37,000	\$49,000	\$0	0.00%	\$47,000	\$47,000	\$51,000	\$46,000	\$46,000
TOTAL POLICE		\$1,229,257	\$1,451,433	\$1,480,897	\$1,573,988	\$1,458,569	\$1,503,170	-\$70,818	-4.50%	\$1,458,296	\$1,488,384	\$1,533,661	\$1,571,163	\$1,614,196

		2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Police and Fire Commission														
Outside Services														
81-6243-000	Meetings/Conferences/Training			\$2,650	\$2,000	\$500	\$2,000	\$0	0.00%	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
81-6245-000	Membership Fees	\$375	\$375	\$375	\$375	\$375	\$375	\$0	0.00%	\$375	\$375	\$375	\$375	\$375
81-6252-118	Professional Services Legal	\$500	\$490	\$490	\$1,000	\$800	\$1,000	\$0	0.00%	\$1,000	\$1,000	\$1,000	\$0	\$0
81-6252-130	Professional Services Testing		\$2,190	\$3,150	\$3,000	\$0	\$3,500	\$500	16.67%				\$1,000	\$1,000
81-6254-000	Publications/Legal Notices		\$1,085	\$0	\$500	\$0	\$500	\$0	0.00%	\$3,375	\$3,375	\$3,375	\$3,375	\$3,375
TOTAL OUTSIDE SERVICES		\$875	\$4,140	\$6,665	\$6,875	\$1,675	\$7,375	\$500		\$6,750	\$6,750	\$6,750	\$6,750	\$6,750
MATERIALS and SUPPLIES														
81-6338-000	Office Supplies		\$220	\$81	\$100	\$0	\$100	\$0	0.00%	\$100	\$100	\$100	\$100	\$100
TOTAL MATERIALS and SUPPLIES			\$220	\$81	\$100	\$0	\$100	\$0	0.00%	\$100	\$100	\$100	\$100	\$100
TOTAL FIRE and POLICE COMMISSION		\$875	\$4,360	\$6,746	\$6,975	\$1,675	\$7,475	\$500	7.17%	\$6,850	\$6,850	\$6,850	\$6,850	\$6,850
E-911														
EXPENDITURES														
95-6202-000	Central Dispatch Assessment	\$41,075	\$43,000	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
95-6204-000	AT&T line Charges	\$4,500	\$0	\$2,250	\$4,500	\$2,300	\$2,300	-\$2,200	-48.89%	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300
95-6230-000	Equipment Maintenance	\$500	\$0	\$0	\$500	\$250	\$500	\$0	0.00%	\$500	\$500	\$500	\$500	\$500
TOTAL E911		\$46,075	\$43,000	\$2,250	\$5,000	\$2,550	\$2,800	-\$2,200	-44.00%	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800
TOTAL GENERAL ACCOUNTS		\$2,374,758	\$2,554,433	\$2,334,657	\$2,563,805	\$2,404,061	\$2,532,086	-\$31,719	-1.24%	\$2,461,720	\$2,507,917	\$2,577,432	\$2,635,384	\$2,703,662

		2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Water Department Expenditures														
Personnel Services														
85-6102-000	Regular Salaries	\$90,000	\$126,499	\$144,212	\$91,872	\$122,000	\$130,105	\$38,233	41.62%	\$134,008	\$138,028	\$142,169	\$146,434	\$150,827
85-6102-100	Outside Water Operator			\$17,197	\$60,000	\$44,220	\$0	-\$60,000		\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
85-6104-000	Overtime	\$23,000	\$36,789	\$34,447	\$16,875	\$16,875	\$26,000	\$9,125	54.07%	\$26,780	\$27,583	\$28,411	\$29,263	\$30,141
85-6105-000	Social Security/Medicare		\$12,371	\$13,937	\$12,909	\$12,909	\$11,942	-\$967	-7.49%	\$12,663	\$12,300	\$12,300	\$12,300	\$12,300
85-6107-000	Pension		\$57,739	\$21,167	\$22,302	\$22,000	\$16,133	-\$6,169	-27.66%	\$16,617	\$17,116	\$17,629	\$18,158	\$18,703
85-6108-000	Medical/Other Benefits		\$27,020	\$31,577	\$35,332	\$31,000	\$36,392	\$1,060	3.00%	\$37,484	\$38,608	\$39,766	\$40,959	\$42,188
TOTAL PERSONNEL SERVICES		\$113,000	\$260,418	\$262,537	\$239,290	\$249,004	\$220,572	-\$18,718	-7.82%	\$287,552	\$293,636	\$300,276	\$307,115	\$314,160
Outside Services														
85-6228-000	Rentals - Equipment	\$500	\$316	\$0	\$750	\$0	\$750	\$0	0.00%	\$750	\$750	\$750	\$750	\$750
85-6230-000	Vehicle/Equipment Maintenance	\$2,500	\$2,702	\$4,273	\$4,000	\$2,500	\$4,500	\$500	12.50%	\$4,500	\$5,000	\$5,500	\$6,000	\$6,000
85-6243-000	Meetings/Conferences/Training	\$1,000	\$2,864	\$1,737	\$1,000	\$1,800	\$1,800	\$800	80.00%	\$500	\$500	\$500	\$500	\$500
85-6245-000	Membership Fees	\$400	\$648	\$2,961	\$500	\$500	\$500	\$0	0.00%	\$450	\$450	\$450	\$450	\$450
85-6247-000	Miscellaneous Expenses	\$200	\$9,023	\$1,214	\$200	\$0	\$0	-\$200	-100.00%	\$200	\$200	\$200	\$200	\$200
85-6250-000	Postage	\$1,750	\$2,272	\$2,225	\$3,000	\$3,000	\$3,000	\$0	0.00%	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750
85-6252-112	Professional Services/Engineering	\$5,000	\$43,611	\$3,459	\$30,000	\$30,000	\$30,000	\$0	0.00%	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
85-6252-116	Professional Services/Laboratory	\$2,700	\$3,206	\$42,463	\$4,000	\$1,800	\$4,000	\$0	0.00%	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
85-6252-125	Professional Services/Reservoir Inspection	\$0		\$1,701	\$15,000	\$0	\$25,000	\$10,000	66.67%	\$0	\$4,000	\$0	\$0	\$0
85-6256-000	Pump House Maintenance	\$3,000	\$2,103	\$6,040	\$7,500	\$2,800	\$7,500	\$0	0.00%	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
85-6257-000	Pump Maintenance	\$0		\$10,300	\$0	\$0	\$2,500	\$2,500	0.00%	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
85-6253-000	Insurance Allocation		\$13,187	\$1,712	\$14,300	\$14,300	\$15,000	\$700	4.90%	\$15,300	\$15,606	\$15,918	\$16,236	\$16,561
85-6273-000	Communications	\$3,800	\$4,520	\$1,120	\$4,000	\$6,000	\$6,000	\$2,000	50.00%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
85-6251-000	Software maintenance			\$4,376	\$899	\$899	\$900	\$1	0.11%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
85-6279-000	Water System Repair	\$63,000	\$160,179	\$113,315	\$75,000	\$45,000	\$60,000	-\$15,000	-20.00%	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
85-6281-000	Well Maintenance	\$0	\$57,976	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
TOTAL OUTSIDE SERVICES		\$83,850	\$302,608	\$196,895	\$160,149	\$108,599	\$161,450	\$1,301	0.81%	\$131,950	\$136,756	\$133,568	\$134,386	\$134,711
MATERIALS and SUPPLIES														
85-6306-000	Chemicals/Lab Equipment	\$0	\$641	\$864	\$500	\$500	\$500	\$0	0.00%	\$500	\$500	\$500	\$500	\$500
85-6308-000	Uniforms	\$500	\$522	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
85-6316-000	Gas/Oil	\$0	\$539	\$1,312	\$3,500	\$1,500	\$3,500	\$0	0.00%	\$4,120	\$4,244	\$4,371	\$4,502	\$4,502
85-6317-000	Electricity/Gas	\$4,800	\$9,194	\$9,260	\$6,500	\$5,000	\$6,500	\$0	0.00%	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
85-6324-000	Maintenance/Pump house	\$1,500	\$4,616	\$1,501	\$2,150	\$500	\$1,500	-\$650	-30.23%	\$2,150	\$2,150	\$2,150	\$2,150	\$2,150
85-6332-000	Maintenance/vehicles/equipment	\$1,000	\$33	\$385	\$500	\$400	\$500	\$0	0.00%	\$500	\$500	\$500	\$500	\$500
85-6334-000	Maintenance/water system	\$12,000	\$37,638	\$17,886	\$12,000	\$4,000	\$12,000	\$0	0.00%	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
85-6338-000	Office Supplies	\$500	\$1,323	\$1,370	\$1,250	\$500	\$1,250	\$0	0.00%	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
85-6426-000	Office Equipment	\$1,500	\$0	\$0	\$1,000	\$100	\$1,000	\$0	0.00%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
85-6345-000	Safety Equipment	\$1,000	\$1,990	\$783	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
85-6346-000	Tools and Hardware	\$400	\$446	\$1,176	\$500	\$500	\$500	\$0	0.00%	\$500	\$500	\$500	\$500	\$500
85-6352-000	Water Cost/Countryside	\$475,000	\$496,693	\$482,802	\$511,680	\$489,000	\$495,000	-\$16,680	-3.26%	\$522,514	\$527,739	\$533,016	\$538,346	\$543,730
TOTAL MATERIALS and SUPPLIES		\$498,200	\$553,633	\$517,340	\$541,580	\$504,000	\$524,250	-\$17,330	-3.20%	\$553,034	\$558,383	\$563,787	\$569,248	\$574,632
WATER GENERAL OPERATIONS					\$941,019	\$861,603	\$906,272	-\$34,747						
WATER CAPITAL EXPENSES														
85-6418-000	Construction Water System		\$24,143	\$2,837	\$51,500	\$2,000	\$40,000	-\$11,500	-22.33%	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
85-6419-000	Undesignated			\$177,078										
85-6420-000	Well Rehabilitation	\$35,000	\$20,741			\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
85-6438-000	Vehicles/other equipment	\$23,000	\$19,601	\$6,819	\$16,000	\$20,400	\$5,455	-\$10,545	-65.91%	\$5,455	\$5,455	\$5,455	\$5,455	\$5,455
TOTAL CAPITAL OUTLAY		\$58,000	\$64,485	\$186,733	\$67,500	\$22,400	\$45,455	-\$22,045	-32.66%	\$80,455	\$80,455	\$80,455	\$80,455	\$80,455
TOTAL WATER		\$753,050	\$1,181,144	\$1,163,506	\$1,008,519	\$884,003	\$951,727	-\$56,792	-5.63%	\$1,052,991	\$1,069,230	\$1,078,086	\$1,091,205	\$1,103,958

		2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
PERSONNEL SERVICES SEWER														
90-6102-000	Regular Salaries	\$48,000	\$71,031	\$84,362	\$98,108	\$87,000	\$114,657	\$16,549	16.87%	\$118,097	\$121,640	\$125,289	\$129,047	\$132,919
90-6104-000	Overtime	\$2,000	\$2,186	\$3,192	\$9,811	\$3,000	\$10,000	\$189	1.93%	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593
90-6105-000	Social Security/Medicare		\$7,013	\$7,990	\$7,505	\$7,000	\$9,536	\$2,031	27.07%	\$9,822	\$10,117	\$10,421	\$10,733	\$11,055
90-6107-000	Pension		\$14,466	\$11,861	\$12,660	\$12,000	\$15,457	\$2,797	22.10%	\$15,921	\$16,399	\$16,891	\$17,398	\$17,919
90-6108-000	Medical/Other Benefits		\$15,265	\$17,516	\$19,040	\$16,500	\$17,500	-\$1,540	-8.09%	\$18,025	\$18,386	\$18,753	\$19,128	\$19,511
TOTAL PERSONNEL SERVICES		\$50,000	\$109,961	\$124,922	\$147,124	\$125,500	\$167,151	\$20,027	13.61%	\$172,165	\$177,150	\$182,281	\$187,561	\$192,997
OUTSIDE SERVICES														
90-6228-000	Rentals/Equipment	\$0		\$0	\$0	\$0	\$0	\$0		\$500	\$500	\$500	\$500	\$500
90-6230-000	Vehicles/Equipment	\$0	\$270	\$0	\$750	\$500	\$500	-\$250	-33.33%	\$750	\$750	\$750	\$750	\$750
90-6243-000	Meetings/Conferences/Training	\$0		\$18	\$250	\$824	\$750	\$500	200.00%	\$250	\$250	\$250	\$250	\$250
90-6247-000	Miscellaneous Expenses	\$0		\$301	\$100	\$0	\$100	\$0	0.00%	\$100	\$100	\$100	\$100	\$100
90-6250-000	Postage	\$0		\$0	\$100	\$0	\$100	\$0	0.00%	\$100	\$100	\$100	\$100	\$100
90-6251-000	Illinois EPA NPDES Fee	\$1,000		\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
90-6252-107	Professional Services/Const/Eng	\$0		\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
90-6252-112	Professional Services/Engineering	\$8,000	\$10,926	\$43,499	\$30,000	\$37,000	\$30,000	\$0	0.00%	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
90-6253-000	Insurance Allocation		\$617	\$11,383	\$4,575	\$4,575	\$5,000	\$425	9.29%	\$5,100	\$5,202	\$5,306	\$5,412	\$5,520
90-6252-125	Professional Services/Sewer Syst	\$6,000	\$15,189	\$21,898	\$15,000	\$15,000	\$15,000	\$0	0.00%	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
90-6252-128	Professional Services/MWRD I&I Program	\$39,254	\$26,800	\$2,575	\$24,000	\$24,000	\$25,000	\$1,000	4.17%	\$24,990	\$25,490	\$26,000	\$26,520	\$26,520
TOTAL OUTSIDE SERVICES		\$54,254	\$53,803	\$80,673	\$75,775	\$82,899	\$77,450	\$1,675	2.21%	\$77,790	\$78,392	\$79,006	\$79,632	\$79,740
MATERIALS and SUPPLIES														
90-6316-000	Gas/oil	\$0	\$268	\$0	\$300	\$300	\$300	\$0	0.00%	\$300	\$300	\$300	\$300	\$300
90-6328-000	Sewer System	\$0	\$1,415	\$183	\$1,000	\$100	\$250	-\$750	-75.00%	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
90-6332-000	Vehicles	\$0		\$0	\$100	\$100	\$100	\$0	0.00%	\$100	\$100	\$100	\$100	\$100
90-6338-000	Office Supplies	\$0	\$284	\$0	\$200	\$50	\$200	\$0	0.00%	\$200	\$200	\$200	\$200	\$200
90-6426-000	Office Equipment	\$0		\$0	\$8,500	\$2,000	\$2,000	-\$6,500	-76.47%	\$0	\$0	\$0	\$0	\$0
90-6345-000	Safety Equipment	\$0	\$560	\$0	\$300	\$300	\$300	\$0	0.00%	\$300	\$300	\$300	\$300	\$300
90-6346-000	Tools and Hardware	\$0		\$323	\$300	\$150	\$300	\$0	0.00%	\$300	\$300	\$300	\$300	\$300
TOTAL MATERIALS and SUPPLIES		\$0	\$2,527	\$506	\$10,700	\$3,000	\$3,450	-\$7,250	-67.76%	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
TOTAL SEWER OPERATIONS			\$166,290	\$206,101	\$233,599	\$211,399	\$248,051	\$14,452		\$252,155	\$257,742	\$263,487	\$269,394	\$274,937
CAPITAL OUTLAY														
90-6422-000	Maintenance/sanitary sewers			\$82,834	\$75,000	\$9,000	\$75,000	\$0	0.00%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
90-6423-000	Water Meter Program			-\$675										
90-6438-000	Vehicles/Other equipment	\$7,455	\$335,770	\$6,819	\$16,000	\$21,000	\$5,000	-\$11,000	-68.75%	\$5,455	\$5,455	\$5,455	\$5,455	\$5,455
TOTAL CAPITAL OUTLAY		\$7,455	\$335,770	\$88,977	\$91,000	\$30,000	\$80,000	-\$11,000	-12.09%	\$10,455	\$10,455	\$10,455	\$10,455	\$10,455
TOTAL SEWER		\$111,709	\$502,060	\$295,078	\$324,599	\$241,399	\$328,051	\$3,452	1.06%	\$262,610	\$268,197	\$273,942	\$279,849	\$285,392

		2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
92-6236-000	Medical Insurance	\$31,000	\$0							\$0	\$0	\$0	\$0	\$0
92-6237-000	IMRF	\$19,000	-\$1,146							\$0	\$0	\$0	\$0	\$0
92-6238-000	Social Security/Medicare	\$13,500	\$0							\$0	\$0	\$0	\$0	\$0
92-6275-000	Insurance Premium	\$16,750	\$0							\$0	\$0	\$0	\$0	\$0
92-6733-000	Depreciation/Build Reserves	\$94,000	\$66,723	\$0	\$70,000	\$0	\$0	-\$70,000	-100.00%	\$94,000	\$94,000	\$94,000	\$94,000	\$94,000
92-6278-000	Audit Expense	\$10,091	\$10,840	\$11,682	\$12,000	\$14,504	\$13,000	\$1,000	8.33%	\$13,000	\$13,500	\$14,000	\$14,500	\$14,500
TOTAL OUTSIDE SERVICES		\$184,341	\$76,417	\$11,682	\$82,000	\$14,504	\$13,000	-\$69,000	-84.15%	\$107,000	\$107,500	\$108,000	\$108,500	\$108,500
TOTAL OUTSIDE SERVICES		\$184,341	\$76,417	\$11,682	\$82,000	\$14,504	\$13,000	-\$69,000	-84.15%	\$107,000	\$107,500	\$108,000	\$108,500	\$108,500
TOTAL WATER		\$753,050	\$1,181,144	\$1,163,506	\$1,008,519	\$884,003	\$951,727	-\$56,792	-5.63%	\$1,052,991	\$1,069,230	\$1,078,086	\$1,091,205	\$1,103,958
TOTAL SEWER		\$111,709	\$502,060	\$295,078	\$324,599	\$241,399	\$328,051	\$3,452	1.06%	\$262,610	\$268,197	\$273,942	\$279,849	\$285,392
WATER SEWER CAPITAL UNDESIGNATED/IEPA LOAN				\$0	\$169,353	\$8,000	\$326,274	\$156,921	92.66%	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
TOTAL WATER and SEWER EXPENDITURES		\$1,049,100	\$1,759,621	\$1,470,266	\$1,584,471	\$1,147,906	\$1,619,052	\$34,581	2.18%	\$1,622,601	\$1,644,927	\$1,660,028	\$1,679,554	\$1,697,850
revenue less expenses				-\$44,358	\$6,329	\$377,858	\$1,601	-\$4,728		\$1,069	-\$5,040	-\$3,762	-\$6,745	-\$8,333

		2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
SPECIAL FUNDS														
2014 Road Bond Issue														
95-6506-000	Interest		\$68,319	\$65,419	\$65,419	\$62,519	\$59,518	-\$5,901	-9.02%	\$65,419	\$62,519	\$59,519	\$56,418	\$56,418
95-6506-100	Principal		\$145,000	\$145,000	\$145,000	\$150,000	\$155,000	\$10,000	6.90%	\$145,000	\$150,000	\$155,000	\$155,000	\$155,000
95-6506-200	Fees			\$475	\$800	\$800	\$800	\$0	0.00%	\$800	\$800	\$800	\$800	\$800
	TOTAL EXPENDITURES	\$0	\$213,319	\$210,894	\$211,219	\$213,319	\$215,318	\$4,099	1.94%	\$211,219	\$213,319	\$215,319	\$212,218	\$212,218
BOND FUND 2009 Certificates of Debt														
53-6521-000	Interest		\$37,176	\$30,374	\$30,373	\$24,509	\$16,524	-\$13,849	-45.60%	\$23,706	done	done	done	done
53-6521-100	Principal		\$120,000	\$127,000	\$127,000	\$133,000	\$140,000	\$13,000	10.24%	\$133,000	done	done	done	done
53-6521-200	Fees		\$20	\$803	\$800		\$800	\$0	0.00%	\$800	done	done	done	done
	TOTAL EXPENDITURES	\$157,636	\$157,196	\$158,176	\$158,173	\$157,509	\$157,324	-\$849	-0.54%	\$157,506	\$0	\$0	\$0	\$0
Capital Improvement Fund														
50-95-6609-000	Capital Projects Undesignated		\$91,955		\$28,000	\$10,000	\$50,000	\$22,000	78.57%	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000
50-95-6610-000	Economic Development Consultant				\$38,000	\$38,000	\$20,000	-\$18,000	-47.37%					
01-51-6405-000 no longer	Capital Improvements- no longer to be used				\$123,688	\$40,000	\$0	-\$123,688	-100.00%	\$149,754	\$209,614	\$197,316	\$97,900	\$3,323
50-95-6601-000	Vehicle Stickers-Admin			\$3,854	\$3,000	\$3,167	\$1,600	-\$1,400	-46.67%	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
50-95-6606-000	Transfer to Corporate Fund			\$80,107										
50-95-6608-000	Vehicle Stickers Road Related			\$121,299	\$152,000	\$115,000	\$167,000	\$15,000	9.87%	\$148,400	\$148,400	\$148,400	\$148,000	\$148,000
	Total Capital Improvement Fund			\$205,260	\$344,688	\$206,167	\$238,600	-\$106,088	-30.78%	\$354,154	\$464,014	\$451,716	\$351,900	\$257,323
	Grand Total ALL NON WATER/SEWER FUNDS	\$2,712,235	\$3,076,448	\$3,024,613	\$3,407,272	\$3,104,421	\$3,263,228	-\$144,044	-4.23%	\$3,310,565	\$3,313,242	\$3,373,602	\$3,329,795	\$3,304,496

		2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	Approved 2018-2019	2018-2019 Projected	2019-2020	Change in \$ from 2018-2019 Approved	Change in % from 2018-2019 Approved	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Summary														
GENERAL FUND														
01-11	President and VB	\$7,483	\$4,645	\$5,770	\$16,250	\$11,415	\$23,250	\$7,000	43.08%	\$15,650	\$15,650	\$15,650	\$15,650	\$15,650
01-21	Administration	\$281,091	\$379,002	\$359,890	\$395,625	\$366,433	\$406,248	\$10,623	2.69%	\$400,227	\$416,285	\$435,050	\$448,901	\$467,645
01-31	Public Works	\$201,192	\$287,668	\$235,161	\$260,017	\$268,975	\$325,236	\$65,219	25.08%	\$339,740	\$338,997	\$343,360	\$347,831	\$352,082
01-41	Police	\$1,229,257	\$1,451,433	\$1,480,897	\$1,573,988	\$1,458,569	\$1,503,170	-\$70,818	-4.50%	\$1,458,296	\$1,488,384	\$1,533,661	\$1,571,163	\$1,614,196
01-51	Buildings and Grounds	\$54,900	\$84,478	\$80,950	\$114,500	\$116,680	\$51,100	-\$63,400	-55.37%	\$90,500	\$90,500	\$90,500	\$90,500	\$90,500
01-55	Building Department	\$33,000	\$36,588	\$30,408	\$38,000	\$35,825	\$42,600	\$4,600	12.11%	\$40,700	\$40,700	\$40,700	\$40,700	\$40,700
01-61	Planning and Zoning Commission	\$0	\$0	\$83	\$1,250	\$85	\$1,250	\$0	0.00%	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
01-81	Fire and Police Commission	\$875	\$4,360	\$6,746	\$6,975	\$1,675	\$7,475	\$500	7.17%	\$6,850	\$6,850	\$6,850	\$6,850	\$6,850
01-92	General Accounts	\$566,960	\$306,258	\$134,752	\$157,200	\$144,404	\$171,758	\$14,558	9.26%	\$108,508	\$109,301	\$110,411	\$112,540	\$114,790
TOTAL GENERAL FUND		\$2,374,758	\$2,554,433	\$2,334,657	\$2,563,805	\$2,404,061	\$2,532,086	-\$31,719	-1.24%	\$2,461,720	\$2,507,917	\$2,577,432	\$2,635,384	\$2,703,662
Water/Sewer														
02-90	Water	\$753,050	\$1,181,144	\$1,163,506	\$1,008,519	\$884,003	\$951,727	-\$56,792	-5.63%	\$1,052,991	\$1,069,230	\$1,078,086	\$1,091,205	\$1,103,958
02-92	Sewer	\$111,709	\$502,060	\$295,078	\$324,599	\$241,399	\$328,051	\$3,452	1.06%	\$136,465	\$139,008	\$141,623	\$144,311	\$144,311
	General Accounts	\$184,341	\$76,417	\$11,682	\$82,000	\$14,504	\$13,000	-\$69,000	-84.15%	\$206,772	\$212,065	\$217,676	\$223,627	\$223,627
	Water/sewer Capital	\$0	\$0	\$0	\$169,353	\$8,000	\$326,274	\$156,921	92.66%	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
TOTAL WATER & SEWER FUND		\$1,049,100	\$1,759,621	\$1,470,266	\$1,584,471	\$1,147,906	\$1,619,052	\$34,581	2.18%	\$1,746,228	\$1,770,303	\$1,787,385	\$1,809,143	\$1,821,896
SPECIAL FUNDS														
10	MOTOR FUEL TAX FUND	\$109,908	\$84,642	\$92,033	\$99,387	\$98,000	\$92,100	-\$7,287	-7.33%	\$98,100	\$99,500	\$100,000	\$100,500	\$101,500
40	DEBT SERVICE FUND	\$0	\$213,319	\$210,894	\$211,219	\$213,319	\$215,318	\$4,099	1.94%	\$211,219	\$213,319	\$215,319	\$212,218	\$212,218
11	E-911	\$46,705	\$43,000	\$2,250	\$5,000	\$2,550	\$2,800	-\$2,200	-44.00%	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800
16	SPECIAL PARKS FUND	\$23,858	\$23,858	\$21,344	\$25,000	\$22,815	\$25,000	\$0	0.00%	\$25,066	\$25,692	\$26,335	\$26,993	\$26,993
53	BOND FUND 2009 Bonds	\$157,636	\$157,196	\$158,176	\$158,173	\$157,509	\$157,324	-\$849	-0.54%	\$157,506	\$0	\$0	\$0	\$0
50	CAPITAL IMPROVEMENT FUND	\$0	\$0	\$205,260	\$344,688	\$206,167	\$50,000	-\$294,688	-85.49%	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000
52	ROAD IMPROVEMENT BOND FUND	\$243,475	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
TOTAL SPECIAL FUNDS		\$581,582	\$522,015	\$689,956	\$843,467	\$700,360	\$542,542	-\$300,925	-35.68%	\$544,691	\$441,311	\$444,454	\$442,511	\$443,511
GRAND TOTAL		\$4,005,440	\$4,836,069	\$4,494,879	\$4,991,743	\$4,252,327	\$4,693,680	-\$298,063	-5.97%	\$4,752,639	\$4,719,530	\$4,809,271	\$4,887,038	\$4,969,069
Projected Revenues over expenses		\$597,039	-\$154,997	-\$70,024	\$37,615	\$404,480	\$10,841	-\$26,775	-71.18%	\$8,385	\$131,207	\$134,113	\$144,741	\$158,079
		\$4,005,440	\$4,836,069	\$4,494,879	\$4,991,743	\$4,252,327	\$4,693,680	-\$298,063	-5.97%	\$4,752,639	\$4,719,530	\$4,809,271	\$4,887,038	\$4,969,069

To: Mayor Hinshaw and Board of Trustees
From: John J. DuRocher, Village Administrator
Subject: Capital Improvement Plan
Date: April 5, 2019

One of the biggest concerns looming for the Village is the maintenance of its infrastructure. With a limited tax base and virtually no new growth, coming to terms with the physical needs of the Village are daunting. Over the last four years we have taken great steps to address the water and sewer needs of the Village. This year brings us our biggest year in capital improvements in a very long time. First, we are going to be replacing and adding about 1.8 million dollars in water infrastructure. This includes not only replacement of water mains but the associated roads as well. In the water main project areas where road replacement is required, 50% of the road replacement will be funded with water funds with the other portion being funded by general fund dollars. The next on our list are streets and storm water management. Unlike the expenses in the water and sewer fund, which are funded entirely by direct user fees, the road maintenance and stormwater management programs are funded through the general fund. (As an aside, one would think that a developed village would already have storm water runoff concerns already addressed, but over the last few years we are getting more storm water complaints.)

Although our roads are in fairly reasonable condition now, due to the Village issuing \$2.4 million dollars in road repair bonds where we addressed in 2014 about ½ of the roads in the Village, the remaining roads are starting to show their age and will continue to decline in condition over the years to come. Attached is an inventory and general condition rating of all of the streets in the Village. The cost estimates have been provided by the Village Engineer.

A few words about road construction and repair. For starters, let's go on a couple of assumptions for planning purposes:

First, what we will call "repair work" is also referred to as a "grind and overlay". This is where the top two or three inches of a road is removed and new asphalt is placed on top. Sometimes three or four inches are placed on top. This is a great fix and lasts up to ten years. Please note that this can only be done a few times and greatly depends on the condition of the underlying base. As the center of the road is usually applied thicker than the curbside of the road, too many grind and overlay applications will cause "crowning" in the center of the road which is not a desirable thing in the long term.

Second, a rebuild is removing the entire road to the underlying gravel, adding more gravel if needed, re-compacting and then putting several inches of asphalt down as basically a new road. Sometimes we will have to even replace the gravel. This work will typically last up to 20 years and costs about four times the above. This is also done when there is failure in the soils underneath the gravel.

Third, all of these will still require annual maintenance which includes crack sealing, application of rejuvenation material, and patching where needed. I estimate \$20,000 to \$30,000 annually for this work.

Please note that for the next six years, I am not projecting any major rebuilds in our road system, so I am projecting the less expensive grind and overlay option.

MAJOR INITIATIVES NEXT THREE YEARS

For the next three years, our road funding will be committed to two areas: the reconstruction of Acacia Drive and road repair work associated with our water main replacement program

ACACIA DRIVE

As you may remember, the Village received notice of grant funding being available for the reconstruction of Acacia Drive through the West Central Municipal Conference. The Village applied for the grant and was successful in getting it. It should be noted that although the Village was always a member of the West Central Municipal Conference but did not actively participate until recently. The cost of reconstruction of Acacia will be about \$1.2 million dollars with the Village's portion being \$300,000 to be paid out over the next three years. (\$100,000 per year for the next three years). This is one of the worst roads in the Village and the most heavily travelled. It is also the only road owned by the Village eligible for federal funding.

WATER MAIN REPLACEMENT ROAD WORK

At the February 2019 Board of Trustees meeting, the Board selected project areas "H" and "J" as the water main replacement areas,

ON TO THE MASTER ROAD PLAN

In looking at the road repair needs of the Village, I took the engineer's road analysis report and broke it down into easy to manage areas.

For the next six years I assembled a road repair program based on combination of trying to repair the worst roads first. However, this is not always the case. Sometimes a higher rated road is moved up earlier in order to have some neighborhood groupings of work. For instance in 2020-2021 a portion of Tecumseh Lane will be repaved although it currently has a rating of 80. The belief behind this is that it is easier to do road work in neighborhoods so that construction mobilization costs are minimized.

This will take care of almost everything that was not done in 2014 with the road bond work.

What all of this means is that we will need to spend about \$330,000 per year on average to achieve the above goals over the next six fiscal years. Right now we have a revenue stream of about \$193,000 for all of this work leaving a shortfall of about \$158,000 annually. I am not taking inflation into consideration in any scenario presented.

One bright item in our future is that our last bond payment for the public works building will be in the 2021-2022 fiscal year freeing up about \$155,000 in FY 2022-2023 and beyond. This is being used as revenue in the capital program after that time.

One item not considered here is any construction for sidewalks along Wolf Road. In the event that we get funding, we will re-address the capital improvement plan.

As part of the capital plan, I am also including \$25,000 annually for storm water management work. \$15,000 of this annually will come from motor fuel tax funding with the remaining \$10,000 coming from the general fund.

One final note, it is the intention of the Village not to bond out future road work as we did in 2014. The plan as presented does incremental work. It is also possible to defer work one year, roll over the funding and do more work the following year for economies of scale.

Water Main Work, with associated road repaving
BLACKHAWK TRAIL
COCHISE DRIVE
EASTGATE ROAD
PONTIAC DRIVE
SHABBONA ROAD
Non water main related work
POTAWATOME TRAIL
SHAWNEE TRAIL
SAUK TRAIL
ALGONQUIN DRIVE
CHERRYWOOD COURT

FAU Project underway

ACACIA DRIVE

Engineering is included in this amount

Capital Improvement Plan

2019-2024

Village of Indian Head Park
201 Acacia Drive
Indian Head Park, IL 60525
708-246-3080
www.IndianHeadPark-il.gov

CAPITAL IMPROVEMENT PLAN

VILLAGE OF INDIAN HEAD PARK, ILLINOIS

May 1, 2019 – April 30, 2024

Tom Hinshaw
Village President

Sean Conboy
Glenn Mann
Rita Farrell-Mayer
Chris Metz
Brenda O'Laughlin
Amy Jo Wittenberg

Village Trustees

Josef Weiner
Village Clerk

John DuRocher- *Village Administrator*

TO: Mayor Hinshaw and Board of Trustees

FROM: John J. DuRocher, Village Administrator

DATE: March 14, 2019

RE: Letter of Transmittal – 2019-2024 Capital Improvement Plan

With this Fiscal Year 2019 – 2024 edition of the Capital Improvement Plan (CIP), Indian Head Park continues to fulfill its responsibilities to maintain and enhance community infrastructure and capital assets by annually refining and updating a comprehensive five-year plan of action.

The purpose of this Plan is to:

- continue to provide quality, cost-effective public services;
- plan, schedule and implement all first year CIP capital projects and incorporate those projects as an integral part of Village's Annual Budget;
- tentatively schedule all capital projects over the remaining four (4) year fixed period with appropriate planning and implementation;
- budget priority projects and develop a project revenue policy for proposed improvements;
- coordinate the activities of various departments in meeting project schedules;
- monitor and evaluate the progress of capital projects;
- inform the public of projected capital improvements;
- maintain the water utility system starting at the receiving points of supply from the City of Countryside throughout the entire Village owned distribution network and ending at each water customer;
- promote traffic safety and comfort through improvement, maintenance, and reconstruction of deficient roads, including street lighting and appropriate traffic controls;
- enhance the safety and convenience of pedestrians, school children, cyclists and the disabled through the improvement of sidewalks and multi-modal infrastructure;
- maintain and improve storm and wastewater collection, conveyance and systems management through construction and timely repair of sanitary and storm sewer systems;
- maintain public works and related essential services;

- serve the diverse needs of homeowners, businesses, and commuters;
- preserve land values and other desirable characteristics to assure that the quality of life in Indian Head Park will be maintained in the future.

In summary, this is a plan to protect, preserve, and promote community standards. I trust that you will find it to be a useful guide and an informative reference document.

DEFINITIONS

The National Council on Government Accounting has defined the Capital Improvement Plan (CIP) as:

“A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise.”

A capital improvement project is defined as a major project requiring the expenditure of public funds (over and above operating expenditures of public funds) for the purchase, construction or replacement of the physical assets of the community. If applicable, this normally includes land for the project. A capital improvement project has a useful life of over one-year and has a significant value.

GUIDELINES

1. Projects included in the Capital Improvement Plan shall be consistent with the Village of Indian Head Park Comprehensive Plan.
2. Efforts should be made to continue cooperative efforts with other agencies.
3. Efforts should be made to leverage funds that would not otherwise be available to the Village.
4. Capital Projects should be financed to the greatest extent possible through user fees, special taxing districts and special assessments, where direct benefits to users result from construction of the project.

PRIORITIES

1. Projects that will readily affect basic Village operations typically visible to the public and which are related to immediate health or safety functions or which are mandated by state or federal agencies.
2. Projects which have been previously initiated and are a completion of subsequent phases.
3. Projects which provide for the renovation of existing facilities, resulting in preservation of the Village's prior investments, or projects which reduce maintenance and operation costs.

THE FISCAL YEAR 2019-2024 CAPITAL IMPROVEMENT PLAN OVERVIEW

The Fiscal Year (FY) 2019-2024 Public Works Department Capital Improvement Plan (CIP) is a comprehensive program. As such, it includes an inventory of all likely and anticipated capital requirements of the Village during the next five years. It incorporates the current fiscal year projects (see current Village Budget) and formulates a plan for 4 additional years of projects into the future.

Most of the cost assumptions included in this program are preliminary estimates that will require refinement as more serious discussion and implementation of the specific program progresses. Certain

projects are included in the Plan only under the assumption that an opportunity may be presented for larger agency funding assistance or benefited property owner cost sharing. Should that opportunity not occur, the project might, of necessity, be dropped or deferred.

The Plan represents a continued commitment to the maintenance and improvement of Indian Head Park's capital facilities. While the five-year Capital Improvement Plan is ambitious, it is not frivolous. Understandably, any ambitious program of this magnitude is costly. The proposed mix of funding sources makes this an affordable plan for Indian Head Park taxpayers. In fact, historically, public comment has urged increased investment in facilities such as sidewalks and storm water management. Economic conditions may affect the timing of some projects. The Plan prioritizes on the basis of need, financial conditions and other factors.

Staff and consulting planners must also be aware of the economic context in which public projects are proposed. We recognize that a long-term investment can accrue dividends in lower construction costs during an economic downturn. The optimum funding source depends on a variety of issues and concerns including the anticipated life of the asset, beneficiaries of the asset, potential impact on the local economy and situational factors.

Finally, by implementing this Plan, Indian Head Park can be assured that, to the extent foreseeable, no major capital requirements of the Village will be deferred to the point that future Village Boards would have to act with a sense of urgency and under pressure to construct, maintain or replace capital facilities.

Capital Improvement Plan Road Summary-Recommendations

							Estimated Cost	This Column is us in estimates
Branch Name	Section ID	True Area (Sq. Ft.)	Last Inspection Date	Age at Inspection	PCI	\$9.00 per ft^2 full	\$2.10 per ft^2	
FY 2019-2020								
Water Main Work								
BLACKHAWK TRAIL	13-2	43,300	6/28/2016	19	60	\$ 389,700	\$ 90,930	
BRIARWOOD COURT	14-1	7,925	7/21/2016	21	90	\$ 71,325	\$ 16,643	
CASCADE DRIVE		0	7/21/2016	19	97	\$ -	\$ 84,000	
COCHISE DRIVE	20-1	66,220	6/28/2016	19	31	\$ 595,980	\$ 139,062	
EASTGATE ROAD	62-1	4,460	6/28/2016	19	49	\$ 40,140	\$ 9,366	
PONTIAC DRIVE	43-1	56,608	6/28/2016	18	73	\$ 509,472	\$ 118,877	
SHABBONA ROAD	47-1	19,962	6/28/2016	28	47	\$ 179,658	\$ 41,920	
NOTE 50% of this project is charged to water fund, general fund expenses shown engineering/contingencies						\$ 893,138	\$ 250,399	
						\$ 1,071,765	\$ 300,479	
FAU Project underway								
ACACIA DRIVE	5-1	79,424	7/21/2016	19	47	\$ 300,000	\$ 300,000	
Engineering is included in this amount								

Capital Improvement Plan Road Summary-Recommendations

							Estimated Cost	This Column is us in estimates
Branch Name	Section ID	True Area (Sq. Ft.)	Last Inspection Date	Age at Inspection	PCI	\$9.00 per ft^2 full	\$2.10 per ft^2	
Group 1 FY 2019-2020								
POTAWATOME TRAIL	44-1	7,925	7/21/2016	19	65	\$ 71,325	\$ 16,643	
SHAWNEE TRAIL	48-1	5,275	7/21/2016	19	57	\$ 47,475	\$ 11,078	
SAUK TRAIL	45-1	13,200	7/21/2016	18	39	\$ 118,800	\$ 27,720	
sub-total for area							\$ 237,600	\$ 55,440
engineering/contingencies							\$ 47,520	\$ 11,088
Total							\$ 285,120	\$ 66,528
Group 2 2019-2020								
ALGONQUIN DRIVE	7-1	22,800	7/21/2016	19	47	\$ 205,200	\$ 47,880	
CHERRYWOOD COURT	19-1	13,944	7/21/2016	19	42	\$ 125,496	\$ 29,282	
sub-total for area							\$ 330,696	\$ 77,162
engineering/contingencies							\$ 66,139	\$ 15,432
Total							\$ 396,835	\$ 92,595
Group 3 2020-2021								
OSCEOLA TRAIL	41-2	11,616	6/28/2016	18	38	\$ 104,544	\$ 24,394	
OSCEOLA TRAIL	41-1	15,092	6/28/2016	19	44	\$ 135,828	\$ 31,693	
TECUMSEH LANE	54-1	22,066	6/28/2016	20	54	\$ 198,594	\$ 46,339	
WAUBANSEE DRIVE	58-1	6,660	6/28/2016	19	53	\$ 59,940	\$ 13,986	
TECUMSEH LANE	54-2	5,064	6/28/2016	19	80	\$ 45,576	\$ 10,634	
sub-total for area							\$ 544,482	\$ 127,046
engineering/contingencies							\$ 108,896	\$ 25,409
Total							\$ 653,378	\$ 152,455

Capital Improvement Plan Road Summary-Recommendations

							Estimated Cost	This Column is used in estimates
Branch Name	Section ID	True Area (Sq. Ft.)	Last Inspection Date	Age at Inspection	PCI	\$9.00 per ft^2 full	\$2.10 per ft^2	
Group 4 2021-2022								
SEQUOYA LANE	46-1	17,744	6/28/2016	25	65	\$ 159,696	\$ 37,262	
65TH STREET	64-1	9,260	6/28/2016	19	26	\$ 83,340	\$ 19,446	
HIAWATHA LANE	32-1	27,460	6/28/2016	18	55	\$ 247,140	\$ 57,666	
ACACIA CIRCLE	4-2	11,616	7/21/2016	20	64	\$ 104,544	\$ 24,394	
ACACIA CIRCLE	4-1	11,616	7/21/2016	20	57	\$ 104,544	\$ 24,394	
ACACIA CIRCLE	4-3	24,398	7/21/2016	20	49	\$ 219,582	\$ 51,236	
INDIANWOOD LANE	35-1	25,344	6/28/2016	19	81	\$ 228,096	\$ 53,222	
TIMBER RIDGE COURT	56-1	7,608	6/28/2016	29	78	\$ 68,472	\$ 15,977	
sub-total						\$ 1,215,414	\$ 283,597	
engineering/contingencies						\$ 243,083	\$ 56,719	
Total						\$ 1,458,497	\$ 340,316	
Group 5 2022-2023								
BLACKHAWK TRAIL, NORTH END	13-1	48,796	6/28/2016	18	74	\$ 439,164	\$ 102,472	
GLENBROOK COURT	28-1	4,108	7/21/2016	20	49	\$ 36,972	\$ 8,627	
EDGEBROOK COURT	22-1	5,064	7/21/2016	20	53	\$ 45,576	\$ 10,634	
INDIAN WOODS DRIVE	36-1	18,386	6/28/2016	25	60	\$ 165,474	\$ 38,611	
72ND STREET	3-2	32,901	6/28/2016	14	74	\$ 296,109	\$ 69,092	
72ND STREET	3-1	12,210	6/28/2016	14	70	\$ 109,890	\$ 25,641	
EASTERN AVENUE	65-1	4,266	6/28/2016	19	12	\$ 38,394	\$ 8,959	
70TH PLACE	2-1	31,372	6/28/2016	19	25	\$ 282,348	\$ 65,881	
engineering/contingencies						\$ 1,413,927	\$ 329,916	
Total						\$ 282,785	\$ 65,983	
Total						\$ 1,696,712	\$ 395,900	

Capital Improvement Plan Road Summary-Recommendations

							Estimated Cost	This Column is us in estimates
Branch Name	Section ID	True Area (Sq. Ft.)	Last Inspection Date	Age at Inspection	PCI		\$9.00 per ft^2 full	\$2.10 per ft^2
Group 6 2023-2024								
ARROWHEAD COURT	9-1	6,336	6/28/2016	19	85		\$ 57,024	\$ 13,306
INDIAN HEAD TRAIL	34-3	5,064	6/28/2016	19	77		\$ 45,576	\$ 10,634
BIG BEAR DRIVE	12-1	26,616	6/28/2016	19	74		\$ 239,544	\$ 55,894
THUNDERBIRD DRIVE	55-1	25,344	6/28/2016	19	75		\$ 228,096	\$ 53,222
sub-total							\$ 570,240	\$ 133,056
	engineering/contingencies	757,050					\$ 114,048	\$ 26,611
Total					58.315789		\$ 684,288	\$ 159,667
Averages next 6 fiscal years							Full replacement \$ 5,775,309	Grind and Overlay \$ 1,807,939
							\$ 962,552	\$ 301,323

Capital Improvement Plan Road Summary-Recommendations

Branch Name	Section ID	True Area (Sq. Ft.)	Last Inspection Date	Age at Inspection	PCI	Estimated Cost	
						\$9.00 per ft^2 full	\$2.10 per ft^2
NOT SCHEDULED FOR AT LEAST SEVEN YEARS							
ARROWHEAD TRAIL	10-1	31,564	6/28/2016	4	81	\$ 284,076	\$ 66,284
KEOKUK ROAD	37-1	29,268	7/13/2016	4	85	\$ 263,412	\$ 61,463
STRATFORD COURT	51-1	8,140	7/21/2016	25	86	\$ 73,260	\$ 17,094
65TH PLACE	1-1	23,289	6/28/2016	19	87	\$ 209,601	\$ 48,907
FRONTAGE ROAD	27-1	11,620	7/13/2016	61	87	\$ 104,580	\$ 24,402
MOHAWK COURT	39-1	5,064	6/24/2016	19	87	\$ 45,576	\$ 10,634
SIOUX TRAIL	49-1	10,128	6/28/2016	19	89	\$ 91,152	\$ 21,269
INDIAN HEAD TRAIL	34-2	8,880	6/28/2016	19	91	\$ 79,920	\$ 18,648
CHEROKEE DRIVE	18-1	22,450	6/28/2016	19	91	\$ 202,050	\$ 47,145
GLENBROOK LANE	29-1	52,156	7/21/2016	20	91	\$ 469,404	\$ 109,528
APACHE DRIVE	8-1	31,675	6/28/2016	19	92	\$ 285,075	\$ 66,518
BRIARWOOD LANE & SQUARE	15-1	25,075	7/21/2016	19	92	\$ 225,675	\$ 52,658
INDIAN HEAD TRAIL	34-1	20,280	6/28/2016	19	93	\$ 182,520	\$ 42,588
ASHBROOK LANE	11-1	28,834	7/21/2016	20	93	\$ 259,506	\$ 60,551
HEATHERWOOD COURT	31-1	19,214	7/21/2016	19	93	\$ 172,926	\$ 40,349
NACONA LANE	40-1	316	7/21/2016	19	93	\$ 2,844	\$ 664
EDGEBROOK LANE	23-1	48,048	7/21/2016	20	95	\$ 432,432	\$ 100,901
ELMWOOD DRIVE	25-1	11,400	7/21/2016	4	95	\$ 102,600	\$ 23,940
SWEETWOOD COURT	52-1	15,850	7/21/2016	4	96	\$ 142,650	\$ 33,285
WESTWOOD DRIVE	59-1	15,850	7/21/2016	4	96	\$ 142,650	\$ 33,285
DEERCREST LANE	21-1	15,850	7/21/2016	4	97	\$ 142,650	\$ 33,285
CASCADE DRIVE	17-2	73,194	7/21/2016	4	97	\$ 658,746	\$ 153,707
BUTTONWOOD COURT	16-1	4,642	7/21/2016	4	98	\$ 41,778	\$ 9,748
HAWTHORNE SQUARE	30-1	13,200	7/21/2016	4	98	\$ 118,800	\$ 27,720
STONEHEARTH LANE & SQUARE	50-1	19,800	7/21/2016	4	98	\$ 178,200	\$ 41,580
CASCADE DRIVE	17-1	48,774		4	99	\$ 438,966	\$ 102,425
ELMWOOD SQUARE	26-1	8,880		2	99	\$ 79,920	\$ 18,648
TANGLEWOOD COURT	53-1	9,250		2	99	\$ 83,250	\$ 19,425
WESTWOOD SQUARE	61-1	13,775		2	99	\$ 123,975	\$ 28,928
WESTWOOD COURT	60-1	9,620		1	100	\$ 86,580	\$ 20,202
VINE STREET	57-1	13,948		1	100	\$ 125,532	\$ 29,291
ELMWOOD COURT	24-1	14,525		1	100	\$ 130,725	\$ 30,503
PEMBROOK DRIVE	42-1	4,642		1	100	\$ 41,778	\$ 9,748

Capital Improvement Plan Road Summary-Recommendations

Branch Name	Section ID	True Area (Sq. Ft.)	Last Inspection Date	Age at Inspection	PCI	Estimated Cost	
						\$9.00 per ft^2 full	This Column is us in estimates \$2.10 per ft^2
ACACIA LANE	6-1	12,680		1	100	\$ 114,120	\$ 26,628
FLAGG CREEK DRIVE	63-1	20,760		1	100	\$ 186,840	\$ 43,596
LAUREL AVENUE	38-1	9,975		1	100	\$ 89,775	\$ 20,948
HOWARD AVENUE	33-1	15,519		1	100	\$ 139,671	\$ 32,590
Subtotal						\$ 6,553,215	\$ 1,529,084
engineering/contingencies						\$ 1,310,643	\$ 305,817
Total		728,135				\$ 7,863,858	\$ 1,834,900
GRAND TOTAL						\$ 14,410,454	\$ 3,642,839

2019-2020 Capital Program Summary

Revenue Streams

AREA	2019-2020	2020-2021	2021-2022	2023+	TOTAL
WATER/SEWER FUND-IEPA Loan	\$ 1,849,044	\$ -	\$ -	\$ -	\$ 1,849,044
Water/Sewer General	\$ 534,179	\$ 535,000			
FROM OPERATING FUNDS	\$ 281,000	\$ 1,068,774	\$ 1,212,476	\$ 3,727,000	\$ 6,289,250
Unspent Special Funds Last Year	\$ 400,000				
From Motor Fuel Tax Fund	\$ 266,000	\$ 125,000	\$ 125,000	\$ 125,000	
Grants					
Cook County	\$ 68,000				
WCCA	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
Police	\$ 24,000				
TOTAL	\$ 3,472,223	\$ 1,778,774	\$ 1,387,476	\$ 3,902,000	\$ 8,338,294

Expense Areas

	2019-2020	2020-2021	2022-2023	2023+	TOTAL
Water	\$ 238,155	\$ 312,705	\$ 387,705	\$ 150,000	\$ 1,088,565
Water-IEPA Loan-capital	\$ 1,592,044				
Water-IEPA Loan-repayment	\$ 203,569	\$ 203,355	\$ 203,355	\$ 1,423,275	\$ 2,033,554
Sanitary	\$ 120,000	\$ 124,000	\$ 224,000	\$ 297,000	\$ 765,000
Storm Sewer	\$ 31,000	\$ 50,000	\$ 50,000		\$ 181,000
Roads	\$ 930,000	\$ 377,614	\$ 365,316	\$ 3,000,000	\$ 4,672,930
Village Hall/PD Improvements	\$ 12,000	\$ 25,000	\$ 25,000		\$ 62,000
Vehicles	\$ 69,455	\$ 69,455	\$ 70,455	\$ 190,000	\$ 399,365
Grants	\$ 176,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 326,000
Sidewalks-Wolf Road	\$ 20,000	\$ 20,000			
Leaf Vacuum Equipment	\$ 40,000				
Leaf Removal Program	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
Undesignated	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
TOTAL	\$ 3,472,223	\$ 1,272,129	\$ 1,415,831	\$ 5,150,275	\$ 9,528,414

Balance revenues less expenses

\$ (0) \$ 506,645 \$ (28,355)

2019-2020 Capital Program Summary
Water Main Replacement-IEPA Loan

Expense Category	2019-2020	2020-2021	2022-2023	2023+	Total CIP
Water Main Replacement	\$ 1,409,344				\$ 1,409,344
Engineering	\$ 182,700				\$ 182,700
Total	\$ 1,592,044				\$ 1,592,044

IEPA Loan Repayment

Expense Category	2019-2020	2020-2021	2022-2023	2023+	Total CIP
Interest	33,893	\$30,774.96	\$27,599.55	99,243	\$ 191,510
Principal	169,676	\$172,579.93	\$175,755.40	1,324,033	\$ 1,842,044
Total	203,569	\$203,354.89	\$203,354.95	1,423,275	\$ 2,033,554

Water

Expense Category	2019-2020	2020-2021	2022-2023	2023+	Total CIP
Valve Exercising	in house	\$ -	\$ -		\$ -
SCADA SYSTEM/PUMPS	\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000	\$ 300,000
Water Main Replacement	\$ 123,155	\$ 122,705	\$ 122,705		
Engineering	\$ 30,000	\$ 30,000	\$ 30,000		
Corrosion Control					\$ -
Pump house facility interior project: clean and paint.	\$ -				\$ -
Hydrant Painting	\$ -	\$ -	\$ -	\$ -	\$ -
Reservoir inspection	\$ 25,000		\$ 75,000		\$ 100,000
Reservoir roof repair			\$ 100,000		\$ 100,000
Pump house repairs	\$ 7,500	\$ 10,000	\$ 10,000		\$ 27,500
Pump repairs	\$ 2,500				
Pump house roof & soffit replacement	\$ -				\$ -
Install Emergency Generator for entire pump house facility		\$ 100,000			\$ 100,000
Total	\$ 238,155	\$ 312,705	\$ 387,705	\$ 150,000	\$ 627,500

2019-2020 Capital Program Summary

Sanitary Sewers

Expense Category	2019-2020	2020-2021	2022-2023	2023+	Total CIP
Engineering-MWRD requirement	\$ 15,000	\$ 25,000	\$ 25,000	\$ 75,000	\$ 140,000
Televising	\$ 30,000	\$ 24,000	\$ 24,000	\$ 72,000	\$ 150,000
Repairs	\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000	\$ 300,000
Manhole Replacement	\$ 25,000	\$ 25,000	\$ 25,000		\$ 75,000
Insituform Indian Ridge			\$ 100,000		\$ 100,000
Total	\$ 120,000	\$ 124,000	\$ 224,000	\$ 297,000	\$ 765,000

Storm Sewer

Expense Category	2019-2020	2020-2021	2022-2023	2023+	Total CIP
Regrade Ditches and New Culvert Replacements	\$ 26,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 86,000
Outfall Replacement	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	
Engineering	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Total	\$ 31,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 181,000

Streets

Expense Category	2019-2020	2020-2021	2022-2023	2023+	Total CIP
Street repairs/road program	\$ 510,000	\$ 377,614	\$ 365,316	\$ 747,587	\$ 2,000,517
Water Main Related Road Repair	\$ 250,000				
MFT Related	\$ 135,000				
Crack filling	\$ 10,000				
Reclamite Treatment	\$ 25,000				
Grand Total	\$ 930,000	\$ 377,614	\$ 365,316	\$ 747,587	\$ 2,420,517

Village Hall/Police Department Improvements

Expense Category	2019-2020	2020-2021	2022-2023	2023+	Total CIP
General Repairs	\$ 7,000	\$ 15,000	\$ 15,000		\$ 37,000
Signage	\$ 5,000	\$ 5,000	\$ 5,000		\$ 15,000
Park Improvements	\$ -	\$ 5,000	\$ 5,000		\$ 10,000
Total	\$ 12,000	\$ 25,000	\$ 25,000		\$ 62,000

Vehicles

Expense Category	2019-2020	2020-2021	2022-2023	2023+	Total CIP
Police	\$ 47,000	\$ 47,000	\$ 48,000	\$ 105,000	\$ 247,000
Public Works/Water Sewer General	\$ 22,455	\$ 22,455	\$ 22,455	\$ 85,000	\$ 152,365
International Harvester Truck Lease	\$ -	\$ -	\$ -		\$ -
Total	\$ 69,455	\$ 69,455	\$ 70,455	\$ 190,000	\$ 399,365

Other Areas

Expense Category	2019-2020	2020-2021	2022-2023	2023+	Total CIP
Grant Matching Sidewalk	\$ 88,000	\$ -			\$ 88,000
Grants WCCA	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
Grant Police Cameras-in car	\$ 38,000				\$ 38,000
Total	\$ 176,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 326,000
Expense Category	2019-2020	2020-2021	2022-2023	2023+	Total CIP
Undesignated	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	